



City of Lake Butler, Florida

Annual Operating Budget and Capital Improvement Program

October 1, 2022 – September 30 2027



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lake Butler
Florida**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Merrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Lake Butler for its annual budget for the fiscal year beginning October 1, 2021. In order to receive this award, a government unit must publish a budget document that meets program criteria as policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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CITY HALL

City Commission



Commissioner Melissa Hendrix

Commissioner Hendrix is a first-time elected official. She is a graduate of Bradford County High School and holds an Associates Degree in Business Administration from Santa Fe College. Ms. Hendrix, a Certified Professional Coder (CPC), is a Clinical Compliance Specialist for AvMed Health Plans. She is actively involved with the Farm Share program and a supporter of businesses, and her passion is to see this community grow. Ms. Hendrix would desire to have unity in our community through engaging with citizens directly and to bring a better working relationship between the city and the county for what is best for all citizens and the community as a whole. Clearer communication is her goal. Her term expires June 2026.



Commissioner Fred Sirmones

He has been on the City Commission since 2010 and has served as Mayor for several years. He is a self-employed contractor and works for the Florida Department of Corrections. He is a former Union county Sheriff's Deputy. Fred attended Florida State University and is also a professional firefighter. His ability to mentor the youth by coaching is important and now has an additional passion which is the welfare of the elderly. His term expires June 2026.



Commissioner David Stegall

Southeastern Region Distribution Center Manager for Horizon Global Americas, the largest manufacturer of aftermarket towing and trailer products. He oversees the company's Starke, Florida location and he has been with the company since 1996. David is also the creator and administrator of the Lake Butler Community Page, a local social media and website news source for the community. He has a passion for the community and enjoys being involved. His term expires June 2024.

CITY HALL

City Commission



Mayor Jack Schenck

Jack has served on the City Commission since 2016. He is retired from the Florida Department of Corrections and the U.S. Army. His goal is to make his hometown visually appealing with service, food, entertainment, business and job opportunities without so much growth that it takes away from our small-town appeal. He would like to upgrade the antiquated infrastructure as well. His term expires June 2024.



Vice Mayor Annette Redman

She has held her seat on the City Commission since 2014. A graduate of Union County High School, she went on to retire from the U.S. Army. She has recently retired as a paraprofessional at the Lake Butler Elementary School. She has many achievement awards and a graduate of the University of Maryland. A strong supporter and volunteer in the community, she is interested in the youth and their molding of our future. She spearheads the monthly movie night as well as the Farm Share program to pass out needed food. Her energy and effort has many young people in attendance. Her term expires in June 2026.

Administration

- City Manager
- Deputy City Manager
- Director of Finance
- Director of Public Works
- Assistant Director of Public Works – Streets
- Assistant Director of Public Works – Utilities
- City Attorney

Dale M. Walker MBA, ICMA-CM, CGFM

John A. Sapp, MA

John A. Sapp, MA

Cody Douglas

Cal Stewart

Willie Henderson

John Maines IV, JD





LAKE BUTLER FLORIDA

Description of Local Government

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



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

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



LAKE BUTLER FLORIDA

Vision Statement

To develop and grow as a rural community of choice.

Mission Statement

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

Motto

Scenery,
Serenity,
and YOU!



Core Values

Honesty

Optimism

Motivating

Excellence

Teamwork

Opportunity

Welcoming

Nurturing

Hometown



LAKE BUTLER
FLORIDA

Scenery, serenity and YOU!

Jack Schenck, Mayor
Annette Redman, Vice Mayor

Melissa Hendrix, City Commissioner
Fred Sirmones, City Commissioner
David Stegall, City Commissioner

September 20, 2022

Citizens of Lake Butler

Re: 2022-2023 Operating Budget

As we look together into the future, the City of Lake Butler is on solid ground. Each year we must develop a budget and once again staff has presented the City Commission with a quality document, so much so it has won the national award as a Distinguished Budget for the past three years from Government Finance Officers Association of the United States and Canada. The total budget this year will be \$10.5 million. Each year the budget fluctuates based on grants and the amount of construction done in the city. In this budget you will find the millage rate remaining the same while the utility costs are increasing. This budget document will reflect the design and construction of a wastewater treatment plant, new lift stations, new generators for the lift stations, a new water tank, and new equipment all from over \$40 million in grants.

As we look at fiscal stability and transparency, the budget gives insight into the next five years. To think strategically and to plan for upcoming events is critical in a small community as ours. This budget document helps the commission to prioritize our needs and wants of the future. The infrastructure has been the focus as we can not grow without a good utility system that can handle the capacity anticipated. The city does not handle the utilities for just the 2,000 residents but also the 3,000 prison inmates and the 900 prison guards' family members that live on the prison grounds. So, the commission must be sensitive to all involved in our community.

For a city of 2,000 residents this is an ambitious road ahead, but we need to be active in our pursuit of the necessary steps of progress. The attached document is full of pictures, facts, and written descriptions detailing the various budget areas, so it is not just numbers. It is my honor and privilege to serve as your mayor of this great city.

Sincerely,

Jack Schenck

Jack Schenck
Mayor



LAKE BUTLER
FLORIDA

Scenery, serenity and YOU!

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

July 19, 2022

Mayor Schenck and City Commission

Re: 2022-2023 Operating Budget

It is my pleasure to once again present to you the annual operating budget for the City of Lake Butler covering the fiscal year period of October 1, 2022 through September 30, 2023. This document follows the City Charter Article IV Section 2-239 (2) reflecting the annual budget document along with a budget message. The following document conforms to the best practices of the Government Accounting Standards Board (GASB) and the latest Government Finance Officers Association (GFOA) pronouncements that affect the City. Improved analytics also reflect the coordination with generally accepted accounting principles (GAAP) used both in the budget as well as in the audited financial statements. The transparency of the budget can be seen by the various written statements about the individual line items.

The previous budget received the national Distinguished Budget Award from the Government Finance Officers Association for the third year in a row. This is an amazing accomplishment for a city of 2,000 residents living in one of the smallest counties in the State of Florida and one of the most economically challenged. To receive this award, the City of Lake Butler had to publish a budget document that meets the program criteria as a policy document, as a financial plan, as an operation guide, and as a communication device. This award is valid for one year and the 2022-2023 budget is being prepared to once again meet the guidelines prescribed and will be submitted to GFOA to determine if it is eligible for another year.

Introduction

The City of Lake Butler is a quaint rural community of 2,000 residents located in the northern part of Florida. Uniquely situated, the City, is an hour from the Atlantic Ocean on the east and an hour from the Gulf of Mexico on the west and only an hour to the Georgia-Florida line. Major cities such as Jacksonville, St. Augustine, Gainesville, Lake City, and Orlando are within a short drive to be involved in the many cultural events the larger cities offer. Trucking, agriculture, and forestry are the major economic drivers along with a State of Florida Correctional Facility located near the City. Recreation is another major economic driver with a beautiful lake located within the City limits and a bike path which is busy with hikers and bikers. An exceptional school system is present and has obtained distinctions for its academics and athletic abilities. The city motto of "Scenery, Serenity, and YOU!" is appropriate

as the area is surrounded by beautiful trees and lakes plus the quiet and quaint atmosphere that is difficult to find in one of the larger cities. Lake Butler has been designated as a “Certified Local Government” this past year.

Strategic Goals

In 2019, economic strategic goals were established for the first time at the city and can be found behind this document. In 2021 the citizens and city commission came together and developed a Strategic Plan. With the help from Florida State University a plan was developed, and this group also focused on the mission statement, the vision statement, and values statement. While the strategic goals are focused on the current horizon out to a five-year vantage point, they can be broken down into current segments:

Short term goals: (within one year)

1. Maintain and improve the city aesthetics with balanced code enforcement and beautification of public places.
2. Incentivize economic development and support environmental sustainability including walkable community.
3. Encourage and support rural events that enhance revenue and stimulate tourism and local partnerships.
4. Maintain, improve, and upgrade water, wastewater, and storm water systems.

The accomplishments of the short-term goals have been the work of several people and various state and federal agencies working in partnership. Short term goal number one saw several ordinances passed by the city commission for code enforcement. Number two has received the approval of a half mile of sidewalks to be installed near the lake. Number three goal has seen the July 4th celebration, the drag boat races, and the Christmas parade. Goal number four has seen almost \$40 million dollars in grant funds committed to the water and wastewater systems.

Long term goals: (greater than one year)

1. Maintain and improve the city aesthetics with balanced code enforcement and beautification of public places.
2. Incentivize economic development and support environmental sustainability including walkable community.
3. Encourage and support rural events that enhance revenue and stimulate tourism and local partnerships.
4. Maintain, improve, and upgrade water, wastewater, and storm water systems.

The long-term goals are more challenging as it depends on grants and careful planning. Several objectives for this area are found in the five-year capital improvement program such as new playground equipment, new wastewater treatment plant, replacement of the water tank, and create a grant to encourage merchants downtown to re-vitalize the downtown area. A project to re-vitalize downtown has taken hold and several businesses are interested in obtaining an exterior uplift. The city is also trying to move an auto repair shop and tire shop off main street to another location. The wastewater lift stations, force mains, and wastewater treatment plant are beginning stages of planning and construction and are fully committed with grants.

The City Commission, as leaders of our community, will play an active and important role in setting the future course of Lake Butler. Their ability to influence decisions in developing a budget and looking into the future to develop financial stability, improved cost accounting, and transparency. Unfunded mandates become a challenge for a small city. The State of Florida in the recent past approved a minimum wage of \$15 per hour. The minimum wage target was to be achieved within a five-year span. This budget reflects a minimum wage of \$13 and the city is on target to achieve the five-year target.

With a focus on a five-year operating budget along with a five-year capital improvement program, gives the city leaders an opportunity to create the needed fiscal stability as well as the necessary financial planning. The citizens want and deserve a quality of life in this community and the long-term financial plan helps put the city in a position to achieve what our citizens desire.

The total budget is almost \$10 million which is much higher than the previous year. The reason is the anticipation of major construction in the wastewater fund and reimbursements from grants. A new fund, Industrial Park Fund, was established as the wastewater treatment plant is anticipating use of wetlands in other areas on the new property recently purchased leaving 250-acre tract of land that could be developed into an industrial park or a housing subdivision based on the city commission desire.

General Fund

The General fund is the core of any governmental financial structure. It is the fund where property taxes are received, and typical services are disbursed such as recreation, police, fire, and public works. The City of Lake Butler has a very low millage rate of 2.75 mills which coupled with the fact that only one-third of the property owners pay any property taxes at all is reflective of the \$100,000 anticipated ad valorem taxes. On a per capita basis this amounts to \$50 raised from property taxes.

One of the goals was to improve the aesthetics of the downtown area. From a zoning and planning design it is not wise to have an auto repair shop on main street so with that in mind the City set out to find property for sale that could be used for a public works garage and then swap properties with the auto repair business on main street. The City Commission agree for the city to purchase thirty acres next to the future industrial park for the public works garage. Once the city moves to new facility and the repair shop moves to the old public works building and the city has ownership, it will demolish the old with the design of a new business will entertain moving to downtown. Funds to purchase the new property was used as internal loans from the wastewater fund and the street improvement fund at 4% over twenty years. The interest rate is better than the funds could get investing in the market and more secure to get the principal returned.

General Fund activity

Fiscal year ending September 30,					
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Salaries	34%	32%	29%	16%	24%
Fringes	14%	16%	16%	17%	14%
Operating Exp	52%	52%	55%	67%	62%

The manning chart for the whole organization reflects fourteen employees including the City Manager. The City relies on prison help as there are twenty five inmates to assist with the daily operations and maintenance. If the City had to hire the twenty-five employees, it would cost the city an additional \$675,000. This is a significant savings to this community and reflects the partnership with the State of Florida Department of Corrections.

The fund balance policy is set at a level of 25% of expenditures, which is the minimum in case of emergencies. The fund balance is getting closer to the policy line.

Water Fund

The Water Fund is one of the funds comprising the Enterprise Funds. The Enterprise Funds are to be recorded as if it were like a private business which is why these funds will have depreciation expenses and debt payments as well as payment in lieu of taxes. In prior years the auditors combined all the Enterprise Funds into one Proprietary Fund so to analyze each fund was difficult. In fiscal year 2020, the audit reflected that the water fund when separated was not increasing rates enough and it was using the wastewater funds to assist. To maintain the integrity of the Water Fund separation was made to three enterprise funds, a small amount of debt was incurred to install new water meters throughout the city, and an asset management plan was adopted. After several years of not increasing water rates, the rates have been increased 10% the past couple of years. One of the complex issues arises as there are not reliable maps of the water lines underground and the old lines are still active and never were removed. Our engineering firm has assisted greatly in mapping the underground assets. As found in many older cities the infrastructure is near full depreciation indicating the assets are wearing out. In the past when rates were not increased, nor the assets maintained or replaced creates a burden on the current system. It is also discovered that the turn off valves that control the water flow to various portions of the city are either not working or nonexistent. The asset management program will replace five fire hydrants and 10 shut off valves in this year to begin correcting the problems

The State of Florida legislative body approved an \$800,000 grant to replace the water tank. This tank has a 250,000-gallon capacity made from concrete. The interior was not sealed properly over 50 years ago so it is decaying from the inside out. The concern is that if it is not repaired or replaced it could break and flood the elementary school that is across the street. This is a major improvement without the assistance of the State the replacement would not have been possible. The water tank replacement comes on the heels of a \$1.2 million grant to replace all the water meters with a state-of-the-art electronic reading of the meters so we do not have to have a person read meters and he can be more productive in other areas.

Wastewater Fund

The Wastewater Fund is the largest fund in the city financial structure. The major source of consistent revenue is the user charges. The volume charges are based on water usage as there are not meters for the wastewater. One-time revenues will be from grants. The city has obtained grants for the wastewater treatment plant, lift station replacements, generators for the lift stations and additional grants will be sought for the collection lines over the next several years. Once the construction is completed the wastewater infrastructure should be in great shape for community growth and should be lower maintenance costs moving forward. An array of solar panels is designed for the new wastewater treatment plant eliminating electricity bills thereby saving operating costs.

Rates are increasing by 10% and the net position of this fund is increasing because with the large amount of construction unknown expenses may

occur that this fund needs to have sufficient funds available. When construction occurs underground it is the unseen issues that will affect a fund. This system serves 2,000 city residents, 3,000 prison inmates, and the 900-prison staff.

Fiscal year ending September 30,

	<u>2021</u>	<u>2022</u>	<u>2023</u>
Salaries	38%	45%	39%
Fringes	14%	14%	22%
Operating Exp	48%	41%	39%

Solid Waste Fund

An outside contractor is picking up the solid waste twice a week at the curbside in the City. A 3% rate increase is proposed for fiscal year 2023. The waste hauler has a contract that is comparable to surrounding communities.

Salaries are allocated to this fund to reflect the proper cost accounting for the work done in this area. The bill for solid waste is added to the utility bill each month.

Industrial Park Fund

New this fiscal year is the industrial park fund. The 250-acre spray field that the city owns will no longer be needed as it is currently used so it is proposed to turn it into an industrial park. There is some discussion to turn it into a residential park but either way houses and jobs are needed for this community. This fund is in the developmental stage and grants will be sought along with engineer drawings for the plat. Land is being sold in the area for \$10,000 per acre so it is anticipated the value of this parcel is \$2.5 million. With either homes or industry the tax base should increase as land is sold.

Downtown Redevelopment Fund

The Downtown Redevelopment Fund is governed by a board which is being proposed to comprise two city commissioners, two county commissioners, the property appraiser, and administratively overseen by the City Manager. The focus is the revitalization of the downtown area. In the past several years, the City and County had agreed to giving the County half of the taxes for their benefit. This agreement was dissolved in 2022, and the board was redeveloped. In the revitalization plan the exteriors of the stores have gotten an opportunity for a face lift and two businesses are attempting to be purchased and demolished. This fund is a tax increment financing (TIF) operation and has been in existence since the late 1990's with very little accomplished as outlined in the master plan.

Street Improvement Fund

A few years ago, the City set aside funds to improve the streets in the City. Those funds remain but are targeted for matching funds for a grant or grants aimed at re-building the infrastructure. The utility lines run under the streets, which will need to be replaced once the utility construction is completed. In the Strategic Goals, sidewalks were discussed in an effort to make the City a walkable, bikeable safe community.

Conclusion

As stated before, Lake Butler is a small community of 2,000 and like many small communities they want the amenities of the large community without the costs associated with it. Creating the comment, the City is at a tipping point to either succeed or fail. It is obvious the majority want this community to succeed and are supportive of the ideas to make it happen. Strategic planning, solid grantsmanship, creative engineering, consistent growth in the financial side all point to a community excited to move to the next level of existence. As a team, the City Commission, as policy makers, Citizens as idea makers, and staff as implementors are creating a community that is great to live and play within. As some have indicated we are creating unity within community.

This budget will be submitted to the Government Finance Officers Association to be reviewed by three independent reviewers for the Distinguished Budget Award. This prestigious award develops this document into a policy,

financial, operations, and a communication tool. While this is a significant accomplishment for a small city, it is reflective of the desire to leave the complacency of the past and move forward to excel as a community recognized in the State of Florida wholesome and a quality governmental operation.

It is always my pleasure to be your City Manager as together we grow and influence people's lives and dreams.

Respectfully

Dale M. Walker

Dale M. Walker, ICMA-CM, CGFM

City Manager





LAKE BUTLER FLORIDA

CITY ORGANIZATION

Annual Operating Budget for the period of October 1, 2022 through September 30, 2023

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

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

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

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

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

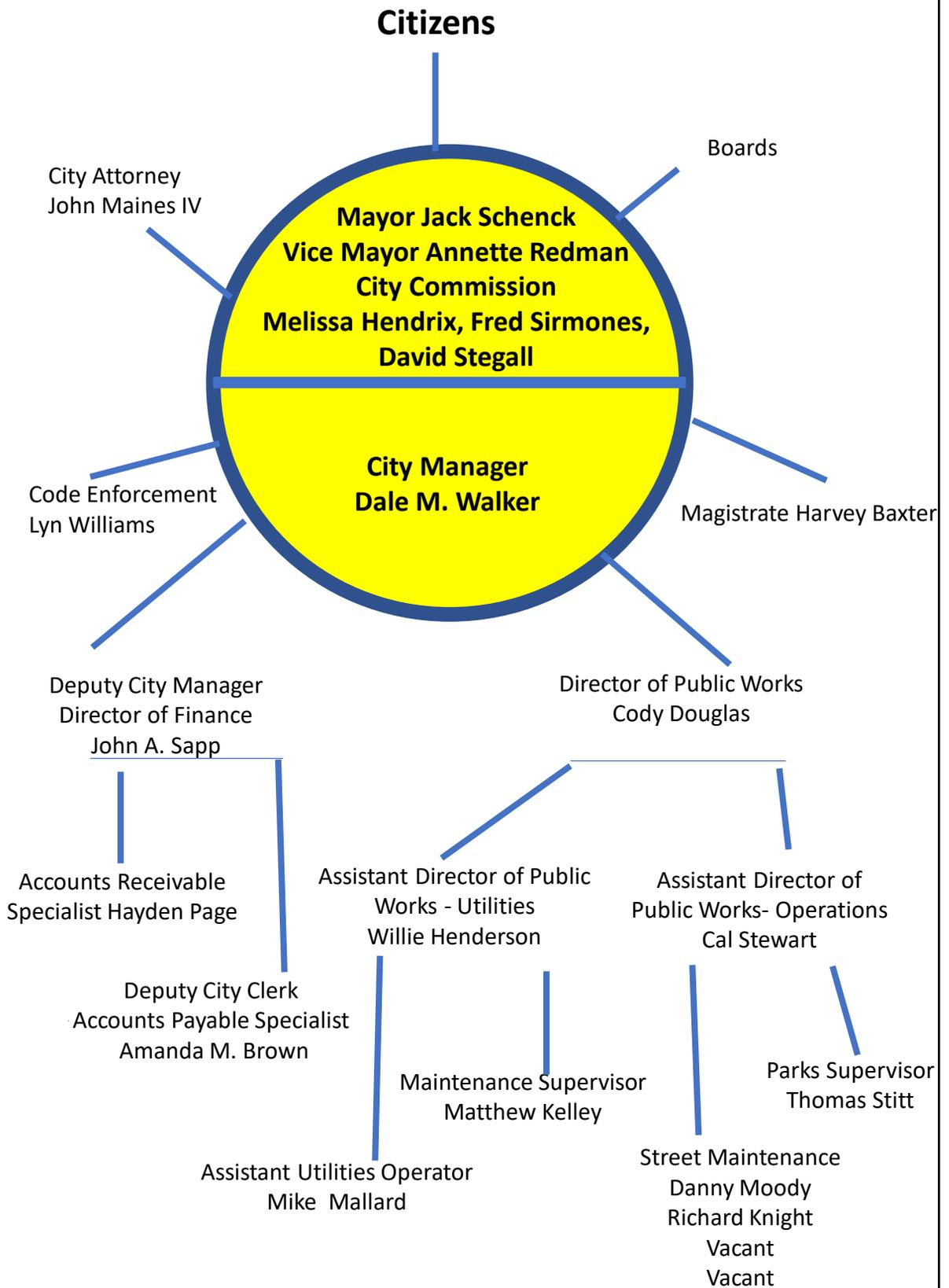


At the head of each Department is a Director who is an officer of the City. Directors have supervision and control of a Department and the Divisions within it but are subject to the supervision and control of the City Manager. A Department Head may supervise more than one Department.

Chart of Organization



**LAKE BUTLER
FLORIDA**



City of Lake Butler, Florida

The Budget Process

Annual Budget for Fiscal Year 2022-2023

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

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

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

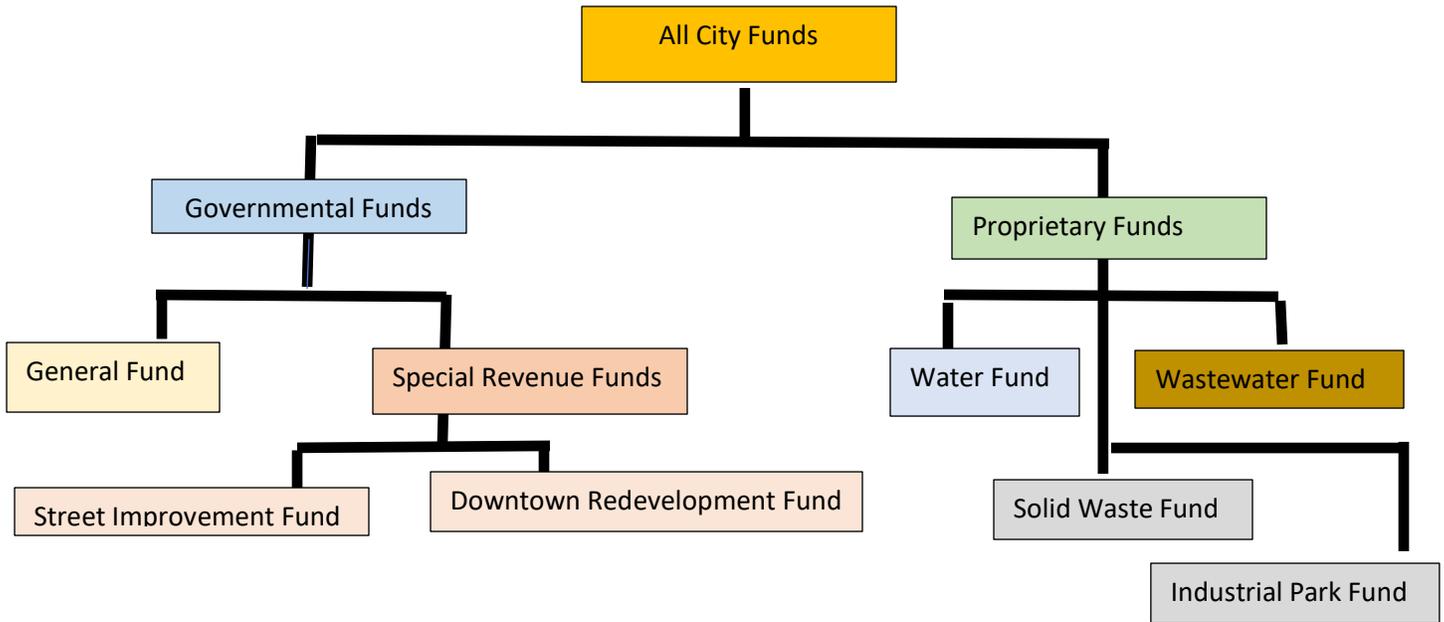
With guidance from the Commission, the City Manager then formulates a proposed budget that is submitted to the Commission. The City Manager presents the administrative budget and once the Commission receives it the document becomes the Commission's and they modify, revise or approve the document to become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

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

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

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

City of Lake Butler, Florida
Fund Structure
Annual Budget for Fiscal Year 2022-2023



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 2022-2023

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

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

Budget-IN-Brief

The budget for the City of Lake Butler, Florida is for a period covering October 1, 2022 through September 30, 2023. The highlights of the budget are as follows:

Budget Summary

October 1, 2022—September 30, 2023

Fund

General Fund	\$1,050,800
Water Fund	\$1,426,800
Wastewater Fund	\$7,905,000
Solid Waste Fund	\$241,500
Industrial Park Fund	\$50,000
Downtown Redevelopment Fund	\$56,100
Street Improvement Fund	<u>\$20,000</u>
 Total Budget	 \$10,750,200

The millage for the General Fund remains at 2.75 mills and reflects no increase from the previous years. Approximately 2/3 of the residents do not pay property taxes as they fall below the homestead exemption level. Ad Valorem taxes are only \$125,000 for fiscal year 2023. Thirteen full time employees are anticipated during this fiscal year. Performance evaluations are conducted each year and a step increase was given to those with above average performance. The State legislature passed a \$15 per hour minimum wage, while this budget reflects \$12, and over the next four years going to reach the legal minimum wage. The utility funds reflect a 10% increase in rates to maintain parity with inflation and the needed assets for the systems. Downtown Redevelopment Fund has been designed to reduce the fund balance and use it for much needed beautification to the downtown area. The street improvement fund is used to repair the streets and hopefully used to match grants for street renewal.

This past year has seen grant funds committed to the City for wastewater activity. A new wastewater treatment plant, new lift stations, new force mains, new water tank, new equipment are just a few of the grants obligated to this community.

The budget is prepared for fiscal year 2023, but also includes a five year projected budget looking out to 2028. The operating along with the capital improvement program are helpful tools to look out into the future and the projected needs arising. Major projects completed are the infrastructure of the water meters. A unique feature is the proposed music pavilion at the Lakeshore Park. This could have multi purpose use such as musicals or plays or movies.

Two major projects in fiscal year 2023 are seeking grants for the wastewater collection system. In addition, the City is working on the economic development by seeking additional retail and commercial businesses. New growth is essential for the future. As the five year projected budget will reflect that without new growth and additional ad valorem taxes the general fund will be in a negative position.

The future looks bright for the City of Lake Butler.



LAKE BUTLER
FLORIDA

- April 4, 2022
Discussions with
Department Heads
- April 18, 2022
Department Heads develop
budget requests based on
facts and trends
- April 29, 2022 Employee
performance evaluations
completed, and
expenditures projected and
submitted to City Manager
- June 1, 2022 Revenue
projections and
expenditures developed and
balanced
- July 19, 2022
Administrative draft
submitted to the City
Commission
- August 25, 2022 Budget
work session for the City
Commission
- September 6, 2022 First
public hearing on the
budget and adoption of
millage rate
- September 13, 2022
Second public hearing on
the budget and TRIM notice
approval
- September 20, 2022
Budget ordinance adoption
- October 1, 2022 Budget
begins



Budget Calendar Fiscal Year 2023

City of Lake Butler
 Budget Overview
 Fiscal year 2022-2023

Revenue	Funds							Total
	General	Water	Wastewater	Downtown Redev	Industrial Park	Solid Waste	Street Improv	
Taxes	\$518,000	\$0						\$518,000
Licenses and Permits	\$8,000	\$0						\$8,000
Intergovernmental	\$185,300	\$0						\$185,300
Charges for Services	\$92,000	\$346,000	\$901,000	\$56,000		\$241,500		\$1,636,500
Other	\$300	\$500	\$4,000	\$100			\$14,220	\$19,120
Rents	\$54,000	\$0						\$54,000
Other financing sources	\$65,000	\$800,000	\$7,000,000		\$50,000			\$7,915,000
Prior Year Earning	\$128,200	\$280,300					\$5,780	\$414,280
Total Revenue	\$1,050,800	\$1,426,800	\$7,905,000	\$56,100	\$50,000	\$241,500	\$20,000	\$10,750,200
Expenditures								
City Commission								
Salaries and Fringes	\$70,900							\$70,900
Operating Expenditures	\$9,700							\$9,700
Total	\$80,600							\$80,600
City Manager								
Salaries and Fringes	\$55,000							\$55,000
Operating Expenditures	\$34,700							\$34,700
Total	\$89,700							\$89,700
Finance								
Salaries and Fringes	\$32,000							\$32,000
Operating Expenditures	\$144,200							\$144,200
Total	\$176,200							\$176,200
Legal - Contractual	\$15,000							\$15,000
Planing and Zoning	\$3,000							\$3,000
Elections	\$0							\$0
Code Enforcement	\$23,800							\$23,800
Law Enforcement-Contractu	\$76,500							\$76,500
Fire-contractual	\$2,000							\$2,000
Crossing guards	\$17,400							\$17,400
Cemetery-supples	\$1,000							\$1,000
Public Works								
Salaries and Fringes	\$150,600	\$241,200	\$300,800			\$31,000		\$723,600
Operating Expenditures	\$231,300	\$248,600	\$500,623	\$25,500	\$50,000	\$195,100	\$20,000	\$1,271,123
Total	\$381,900	\$489,800	\$801,423	\$25,500	\$50,000	\$226,100	\$20,000	\$1,994,723

City of Lake Butler
 Budget Overview
 Fiscal year 2022-2023

<u>Revenue</u>	<u>Funds</u>							<u>Total</u>
	<u>General</u>	<u>Water</u>	<u>Wastewater</u>	<u>Downtown Redev</u>	<u>Industrial Park</u>	<u>Solid Waste</u>	<u>Street Improv</u>	
Animal control								
Salaries and Fringes	\$3,700							\$3,700
Operating Expenditures	\$11,100							\$11,100
Total	\$14,800							\$14,800
Parks								
Salaries and Fringes	\$47,900							\$47,900
Operating Expenditures	\$121,000							\$121,000
Total	\$168,900							\$168,900
Reserve								
Transfer Out		\$42,000	\$35,000					\$77,000
Capital		\$895,000	\$7,000,000					\$7,895,000
Earnings			\$68,577	\$30,600		\$15,400		\$114,577
Total Expenditures	\$1,050,800	\$1,426,800	\$7,905,000	\$56,100	\$50,000	\$241,500	\$20,000	\$10,750,200
Net	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



LAKE BUTLER
FLORIDA



Scenery, Serenity, and YOU

General Fund



The City of Lake Butler General Fund is the central area where all property taxes are received. This fund is being budgeted on a modified accrual basis of accounting consistent with Generally Accepted Accounting Principles. Of the nearly 800 property owners only a third are paying any property taxes. The other two thirds are below the threshold for the assessment for taxes. Lake Butler is the county seat for Union County, one of the smallest counties in the State of Florida as well as one of the lowest per capita income regions. The City Commission has held the millage rate to 2.75 for several years since an increase will affect a few and not generate enough revenue to fund the total operating budget. Reliance on state shared revenue and grants has become a major factor in assisting this community to move forward. Unfunded mandates have helped the employees receive more money in their paycheck as the State has imposed a minimum wage of \$15 but for a small city there are very few avenues to fund the increases and continue operations. This is a fine balance that requires good cost accounting and grant writing.

Revenues

The majority of the General Fund Revenue is from various forms of taxes. The Ad Valorem taxes represents less than 10% of the budget. The taxable value of the real and personal property in 2021 was \$36,772,660 and in 2022 it is estimated to be \$42,782,586. 2022 includes new construction of \$412,521. The property values increased \$6,009,926 or an increase of 16.3%. The millage rate continues to be a low 2.75 mills. With property values increasing it would be assumed that the property tax revenues would increase at a like percentage but only one third of the taxpayers pay any taxes. Revenues are projected based on a trend analysis and projected activities. Ad Valorem taxes are anticipated to increase the budgeted line item by 5%. For the first time the ad valorem taxes are anticipated to be at or over \$100,000.

Franchise Fees and Intergovernmental

Florida Power and Light pay a large portion of the franchise fees. Other utility services also pay the franchise fees. This area accounts for the majority of taxes paid category. Intergovernmental incorporates the state shared revenues from the State of Florida. The City of Lake Butler has a small population and part of the formula to determine the state shared revenue is based on population. This community and the county is one of the smallest in the state as well as one of the economically disadvantaged areas.

Grants

The city anticipates seeking grants for the youth. It is anticipated the city share to be 20% and the grant will represent 80%.

Charges for Services

This area represents maintenance contracts with the State of Florida to maintain several areas on their behalf. In return they reimburse the city for the work done as a contractual arrangement.

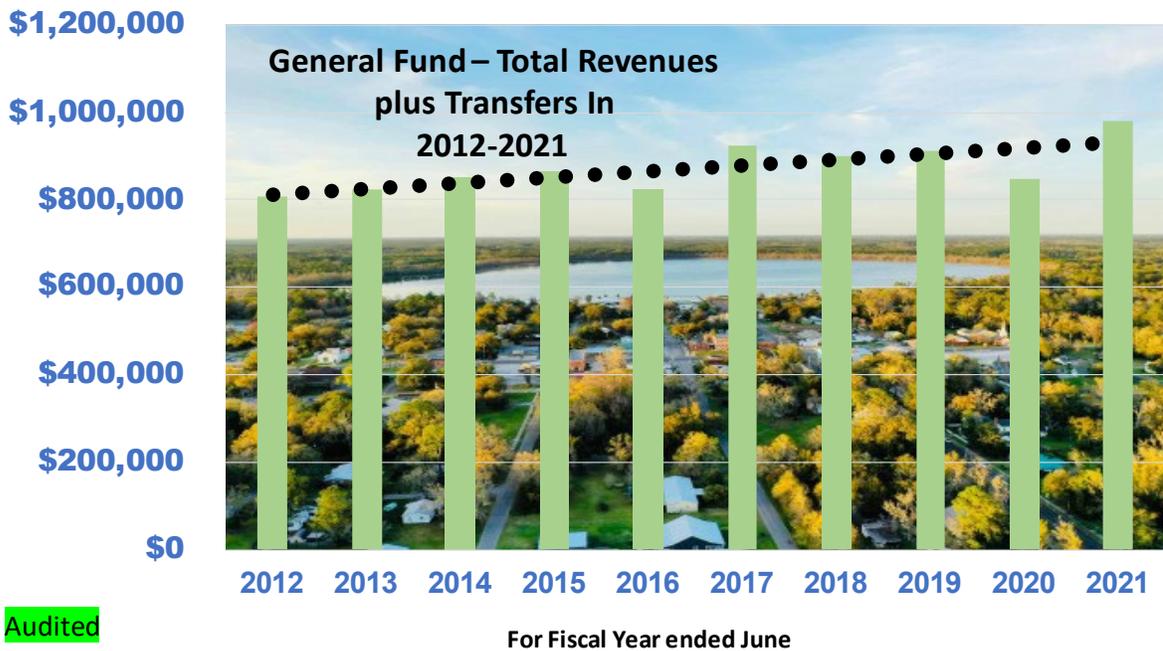


Rents

The Community Center and the Townsend building are two facilities that are rented for events. The Townsend building has two offices that are rented as well. The historical society is occupying the top floor of the Townsend building.

Other financing sources

The water and the wastewater fund transfer funds into the general fund as payment in lieu of taxes and it is based on their asset's times the 2.75 mills. The enterprise funds are to operate on a business basis, and this is an appropriate use of user fees.





City of Lake Butler

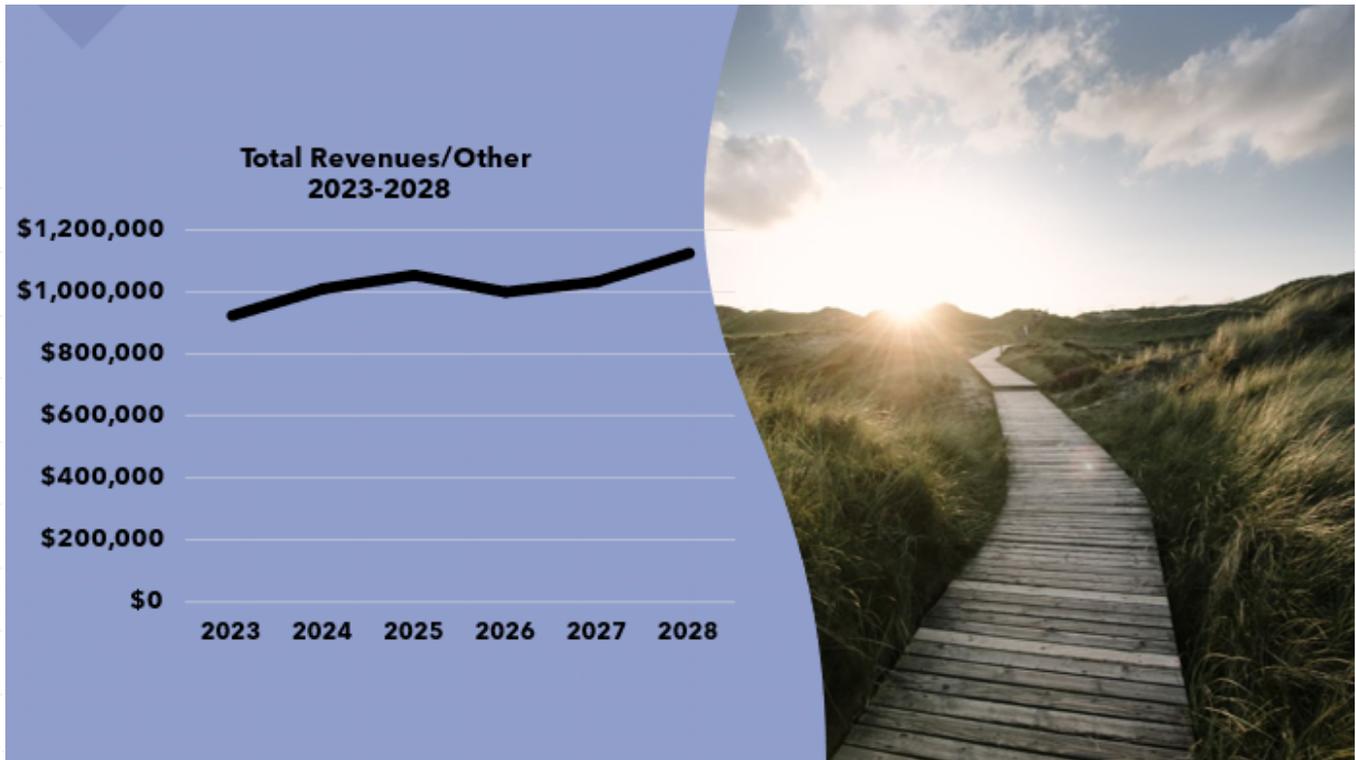
Performance Measurements

Audited Revenues

Percentage of	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Revenues from Sales Tax	16.60%	16.30%	18.60%	20.80%	19.90%	18.56%
Revenues from Franchise Fees	15.70%	14.40%	15.30%	14.50%	15.50%	13.03%
Revenues from State Shared Rev	19.40%	14.90%	16.60%	20.20%	36.40%	18.87%
Total Taxes to Total Revenues	59.00%	52.30%	60.00%	52.10%	59.80%	51.02%

Proposed Five Year Outlook-Revenues

The outlook for the next five years indicates a gradual increase in revenues as the community grows. This growth is gradual and will be in the surrounding areas of the city. As the new wastewater treatment plant comes online the payment in lieu of taxes will increase. Grants will be a needed addition to keep this fund at or above its fund balance policy.





Scenery, Serenity, and YOU!

Snap shots of Lake Butler



**Historical Jail
from the turn of
the century**



Fishing



Sanctioned Drag Boat Races



Bike trail



General Fund

	Audited *			Projected	Budget	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Revenues						
Taxes						
Ad Valorem	\$78,465	\$81,827	\$83,541	\$92,000	\$79,000	\$100,000
Sales and Use Taxes						
Local Option gas tax	\$39,933	\$38,741	\$43,235	\$43,000	\$40,000	\$43,000
Discretionary sales tax	\$117,586	\$120,804	\$138,891	\$122,000	\$112,000	\$128,000
Franchise fees						
Electricity	\$132,163	\$123,762	\$127,855	\$135,000	\$135,000	\$140,000
Utility Service taxes						
Electricity	\$36,030	\$35,683	\$36,149	\$37,000	\$36,000	\$38,000
Gas	\$2,688	\$2,485	\$2,663	\$3,500	\$3,000	\$3,000
Communications	\$58,247	\$75,831	\$68,324	\$65,000	\$62,000	\$66,000
Total Taxes	\$465,112	\$479,133	\$500,658	\$497,500	\$467,000	\$518,000
Licenses and permits						
Occupational	\$8,555	\$8,630	\$6,837	\$6,500	\$8,000	\$7,000
Other	\$1,000	\$4,950	\$7,282	\$40,000	\$1,000	\$1,000
Total Licenses/permits	\$9,555	\$13,580	\$14,119	\$46,500	\$9,000	\$8,000
Intergovernmental						
Federal PILOT						
County Housing AUTH	\$5,622	\$10,298	\$13,337	\$0	\$10,000	\$10,000
State Shared revenues						
State revenue	\$74,059	\$70,056	\$98,681	\$80,000	\$75,000	\$85,000
Municipal Gas Tax	\$20,388	\$19,221	\$31,431	\$25,000	\$20,000	\$35,000
Mobile Home License	\$1,042	\$1,099	\$1,068	\$1,000	\$1,000	\$1,100
Alcoholic Beverage	\$810	\$1,049	\$1,059	\$1,200	\$1,500	\$1,200
Half-cent sales tax	\$56,752	\$55,368	\$52,952	\$53,000	\$50,000	\$53,000
Grants	\$31,340	\$15,128	\$2,775	\$0	\$0	\$0
Total Intergovernmental	\$190,013	\$172,219	\$201,303	\$160,200	\$157,500	\$185,300

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



General Fund

Proposed Five-year budget

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Revenues					
Taxes					
Ad Valorem	\$103,000	\$106,000	\$110,000	\$120,000	\$125,000
Sales and Use Taxes					
Local Option gas tax	\$45,000	\$46,000	\$47,000	\$48,000	\$49,000
Discretionary sales tax	\$130,000	\$135,000	\$136,000	\$145,000	\$145,000
Franchise fees					
Electricity	\$140,000	\$142,000	\$144,000	\$146,000	\$148,000
Utility Service taxes					
Electricity	\$38,000	\$38,500	\$39,000	\$40,000	\$41,000
Gas	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
Communications	\$67,000	\$67,000	\$68,000	\$68,000	\$68,000
Total Taxes	\$526,500	\$538,000	\$547,500	\$570,500	\$579,500
Licenses and permits					
Occupational	\$72,000	\$7,500	\$8,000	\$8,500	\$9,000
Other	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Total Licenses/permits	\$73,000	\$8,500	\$9,000	\$9,500	\$10,000
Intergovernmental					
Federal PILOT					
County Housing AUTH	\$8,000	\$12,000	\$8,000	\$12,000	\$8,000
State Shared revenues					
State revenue	\$85,000	\$86,000	\$87,000	\$88,000	\$89,000
Municipal Gas Tax	\$32,000	\$33,000	\$34,000	\$35,000	\$36,000
Mobile Home License	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Alcoholic Beverage	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Half-cent sales tax	\$57,000	\$58,000	\$59,000	\$60,000	\$61,000
Grants	\$0	\$80,000	\$0	\$0	\$70,000
Total Intergovernmental	\$184,000	\$271,000	\$190,000	\$197,000	\$266,000



General Fund

	Audited *			Projected	Budget	
	2019	2020	2021	2022	2022	2023
Charges for Services						
Fines- County Clerk	\$10,472	\$5,566	\$3,700	\$6,000	\$10,000	\$5,000
Planning and Zoning Fees	\$0	\$0	\$0	\$1,400	\$1,000	\$2,000
Mosquito Control	\$3,200	\$7,450	\$0	\$3,000	\$3,000	\$3,000
Cemetery Lot Sales	\$0	\$0	\$0	\$800	\$1,500	\$1,000
Street Maintenance	\$79,229	\$81,123	\$93,829	\$0		\$0
Greenspace	\$0	\$0	\$0	\$42,000	\$42,000	\$42,000
Traffic Signals	\$0	\$0	\$0	\$13,000	\$13,000	\$13,000
Highway Lighting	\$0	\$0	\$0	\$26,000	\$26,000	\$26,000
Total Charges for Services	\$92,901	\$94,139	\$97,529	\$92,200	\$96,500	\$92,000
Other						
Interest	\$654	\$457	\$294	\$300	\$500	\$300
Recycling- employees	\$0	\$0	\$0	\$0	\$500	\$0
Total Other	\$654	\$457	\$294	\$300	\$1,000	\$300
Rents						
Community Center	\$13,788	\$15,099	\$20,792	\$18,000	\$16,000	\$20,000
Other rentals	\$14,638	\$14,570	\$19,669	\$15,000	\$15,000	\$20,000
Special events	\$2,701	\$5,035	\$81,852	\$2,000	\$3,000	\$5,000
Townsend Building	\$0	\$0	\$0	\$4,000	\$4,000	\$4,000
Townsend Office Lease	\$0	\$0	\$0	\$5,000	\$4,000	\$5,000
Other	\$103,095	\$6,776	\$0	\$0	\$0	\$0
Total Rents	\$134,222	\$41,480	\$122,313	\$44,000	\$42,000	\$54,000
Other financing sources						
Prior Year Earnings					\$44,750	
Transfer in	\$0	\$45,297	\$0	\$0	\$0	\$0
Water	\$5,000	\$0	\$20,000	\$20,000	\$20,000	\$30,000
Wastewater	\$14,000	\$0	\$25,000	\$25,000	\$25,000	\$35,000
Total Other Financing source	\$19,000	\$45,297	\$45,000	\$45,000	\$89,750	\$65,000
Total Revenues/Other	\$911,457	\$846,305	\$981,216	\$885,700	\$862,750	\$922,600



General Fund

Proposed Five-year budget

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Charges for Services					
Fines- County Clerk	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Planning and Zoning Fees	\$1,000	\$1,000	\$1,000	\$1,200	\$1,200
Mosquito Control	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Cemetery Lot Sales	\$1,500	\$1,000	\$1,500	\$1,000	\$1,000
Street Maintenance					
Greenspace	\$42,900	\$43,000	\$43,500	\$44,000	\$44,500
Traffic Signals	\$14,000	\$15,000	\$15,000	\$15,000	\$15,000
Highway Lighting	\$26,000	\$27,000	\$28,000	\$29,000	\$30,000
Total Charges for Services	\$93,400	\$95,000	\$97,000	\$98,200	\$99,700
Other					
Interest	\$600	\$600	\$600	\$600	\$600
Recycling- employees	\$500	\$500	\$500	\$500	\$500
Total Other	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
Rents					
Community Center	\$22,000	\$23,000	\$24,000	\$25,000	\$26,000
Other rentals	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Special events	\$5,000	\$4,000	\$5,000	\$4,000	\$5,000
Townsend Building	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Townsend Office Lease	\$5,000	\$5,000	\$5,000	\$6,000	\$6,000
Other	\$0	\$0	\$0	\$0	\$0
Total Rents	\$56,000	\$56,000	\$58,000	\$59,000	\$61,000
Other financing sources					
Prior Year Earnings					
Transfer in					
Water	\$35,000	\$40,000	\$45,000	\$50,000	\$55,000
Wastewater	\$40,000	\$45,000	\$50,000	\$55,000	\$60,000
Total Other Financing source	\$75,000	\$85,000	\$95,000	\$105,000	\$115,000
Total Revenues/Other	\$1,009,000	\$1,054,600	\$997,600	\$1,040,300	\$1,132,300



General Fund

	Audited *			Projected	Budget	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Expenditures						
<u>General Government</u>						
<u>City Commission</u>						
Personnel Services	\$70,318	\$61,851	\$74,899			
Salaries	\$0	\$0	\$0	\$50,000	\$54,500	\$54,500
FICA	\$0	\$0	\$0	\$3,000	\$3,400	\$3,400
Medicare	\$0	\$0	\$0	\$500	\$800	\$800
Retirement	\$0	\$0	\$0	\$13,000	\$12,200	\$12,200
Total Salaries and Benefits	\$70,318	\$61,851	\$74,899	\$66,500	\$70,900	\$70,900
Operating expenses	\$15,178	\$5,631	\$4,478			
Travel	\$0	\$0	\$0	\$700	\$1,000	\$1,000
Conferences	\$0	\$0	\$0	\$500	\$1,500	\$1,500
Telephone	\$0	\$0	\$0	\$200	\$500	\$500
Office Supplies	\$0	\$0	\$0	\$500	\$500	\$500
Mayor Art Award	\$0	\$0	\$0	\$1,200	\$1,200	\$1,200
Dues and Publications	\$0	\$0	\$0	\$6,500	\$2,500	\$5,000
Capital Outlay	\$0	\$0	\$0	\$1,800	\$1,000	\$0
Total Operating Expenses	\$15,178	\$5,631	\$4,478	\$11,400	\$8,200	\$9,700
Total City Commission	\$85,496	\$67,482	\$79,377	\$77,900	\$79,100	\$80,600

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

Salaries - Mayor \$11,342; Vice Mayor \$11,008; Commissioner \$10,674. The last salary increase for the commission was in 2013. Retirement is mandatory and is offered through the State of Florida.

Mayors Art award is held at the July 4th celebration with first place receiving \$500 and displaying the art in city hall.

City Commission meets the third Tuesday of every month.



General Fund

Proposed Five-year budget

2024 2025 2026 2027 2028

Expenditures

General Government

City Commission

Personnel Services

Salaries	\$54,500	\$54,500	\$54,500	\$54,500	\$54,500
FICA	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400
Medicare	\$800	\$800	\$800	\$800	\$800
Retirement	\$12,200	\$12,200	\$12,200	\$12,200	\$12,200

Total Salaries and Benefits	\$70,900	\$70,900	\$70,900	\$70,900	\$70,900
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Operating expenses

Travel	\$1,000	\$1,000	\$1,000	\$1,000	\$1,200
Conferences	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Telephone	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Office Supplies	\$1,000	\$1,000	\$1,000	\$1,000	\$1,200
Mayor Art Award	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
Dues and Publications	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
Capital Outlay	\$35,000	\$1,000	\$1,000	\$1,000	\$0

Total Operating Expenses	\$44,200	\$10,200	\$10,200	\$10,200	\$9,600
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Total City Commission	\$115,100	\$81,100	\$81,100	\$81,100	\$80,500
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The Capital Improvement Budget reflects new carpet in Commission Chambers in fiscal year 2024

Goals- 2023

1. Create an industrial park
2. Re-vitalize downtown
3. Increase economic development efforts

Accomplishments - 2022

1. Develop historical community designation
2. Return to July 4th celebration after pandemic
3. Provide code enforcement with supportive legislation



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. The City Manager is a contracted employee.

He is a member of the International City/County Managers Association, the Association of Government Accountants, the Government Finance Officers Association, Society of Human Resource Management, and the National Institute of Government Procurement. As a Credential Manager and a Certified Government Finance Manager travel and conferences are budgeted to maintain the credentials. 30% of salary is in the General Fund and the remaining percentages are spread in water and wastewater.

Departmental Goals – 2023

1. Obtain the National Distinguished Budget Award from Government Finance Officers Association
2. Gateway entrance signs welcoming to the City
3. Work with consulting firm for economic development

Accomplishments – 2022

1. Obtained the Distinguished Budget Award
2. Obtained the designation as a Certified Local Government
3. Created a historical preservation board





Chief Finance Officer

The Chief Finance Officer oversees several areas which include accounting, information technology, risk manager, procurement, zoning, oversees the independent auditors, and is the City Manager in the absence of the current manager. 30% of salary and fringe benefits are recorded in the general fund.

Capital outlay in 2023 is for new carpet at City Hall. The existing carpet has been in the building since 1995 when it was built. In 2027 new computers are anticipated as the existing group of computers will be obsolete.

Departmental Goals – 2023

1. Achieve the Certificate of Excellence in Financial Reporting from GFOA.
2. Begin and end audit in six weeks.
3. Work at obtaining grants.
4. Streamline the processes in accounting for greater efficiency.

Legal

A contractual agreement with our attorney is provided for in the budget. He is paid a retainer and an hourly fee for services.

Planning and Zoning

The planning and zoning board is the city commission functioning in their capacity as the board. Usually, the largest expenditure is for charter codification.

Elections

Elections are held every two years. The next election will be in 2024. The county has an interlocal agreement to operate the elections for a small fee. In 2022 an election was scheduled for three seats on the commission and only one per seat ran so there was no need for an election.



General Fund

	Audited *			Projected	Budget	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Expenditures						
<u>City Manager</u>						
Personnel Services	\$118,531	\$89,630	\$52,719			
Salaries	\$0	\$0	\$0	\$18,000	\$28,000	\$30,000
Health Insurance	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000
FICA	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000
Medicare	\$0	\$0	\$0	\$500	\$500	\$500
Retirement	\$0	\$0	\$0	\$13,000	\$15,000	\$15,000
Housing	\$0	\$0	\$0	\$4,000	\$4,000	\$4,000
Life Insurance	\$0	\$0	\$0	\$100	\$100	\$100
Workers Comp	\$0	\$0	\$0	\$400	\$350	\$400
Total Salaries and Benefits	\$118,531	\$89,630	\$52,719	\$41,000	\$52,950	\$55,000
Operating expenses	\$13,464	\$16,136	\$20,185			
Travel	\$0	\$0	\$0	\$5,000	\$5,000	\$6,000
Conferences	\$0	\$0	\$0	\$4,000	\$5,000	\$5,500
Telephone	\$0	\$0	\$0	\$800	\$1,200	\$1,200
Operating Supplies	\$0	\$0	\$0	\$3,500	\$6,000	\$6,000
Office Supplies	\$0	\$0	\$0	\$2,000	\$3,000	\$3,000
Auto Insurance	\$0	\$0	\$0	\$400	\$500	\$500
Vehicle Supplies	\$0	\$0	\$0	\$1,000	\$1,500	\$1,500
Gas	\$0	\$0	\$0	\$2,500	\$3,000	\$3,000
Dues and Publications	\$0	\$0	\$0	\$5,000	\$5,000	\$6,000
Capital Outlay	\$0	\$0	\$0	\$1,500	\$1,500	\$2,000
Total Operating Expenses	\$13,464	\$16,136	\$20,185	\$25,700	\$31,700	\$34,700
Total City Manager	\$131,995	\$105,766	\$72,904	\$66,700	\$84,650	\$89,700
Performance Measurements	<u>Completed</u>			<u>Target</u>	<u>Target</u>	
Agendas- sent to Commission 3 days prior to meeting and publish on web site	93%	98%	100%	100%	100%	100%
Records- open records requests fulfilled within 3 days of request	100%	100%	100%	100%	100%	100%
Ordinances- signed, ditgitized, scaaned, and filed within one week of Commssion meeting	100%	100%	100%	100%	100%	100%



General Fund

Proposed Five-year budget

2024 2025 2026 2027 2028

Expenditures

City Manager

Personnel Services

Salaries	\$35,000	\$37,000	\$39,000	\$42,000	\$44,000
Health Insurance	\$3,500	\$3,500	\$4,000	\$4,000	\$4,000
FICA	\$2,000	\$2,000	\$2,200	\$2,200	\$2,200
Medicare	\$500	\$500	\$500	\$500	\$500
Retirement	\$15,500	\$16,000	\$16,500	\$16,500	\$17,000
Housing	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Life Insurance	\$100	\$100	\$100	\$100	\$100
Workers Comp	\$400	\$400	\$400	\$400	\$400

Total Salaries and Benefits \$61,000 \$63,500 \$66,700 \$69,700 \$72,200

Operating expenses

Travel	\$6,000	\$6,500	\$6,500	\$6,500	\$6,500
Conferences	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
Telephone	\$1,200	\$1,200	\$1,400	\$1,400	\$1,500
Operating Supplies	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
Office Supplies	\$3,000	\$3,200	\$3,200	\$3,200	\$3,200
Auto Insurance	\$500	\$500	\$600	\$600	\$600
Vehicle Supplies	\$1,600	\$1,700	\$1,800	\$2,000	\$2,100
Gas	\$3,000	\$3,200	\$3,200	\$3,300	\$3,300
Dues and Publications	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0

Total Operating Expenses \$33,300 \$34,300 \$34,700 \$35,000 \$35,200

Total City Manager \$94,300 \$97,800 \$101,400 \$104,700 \$107,400

Performance Measurements

Target

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



General Fund

	Audited *			Projected	Budget	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Finance						
Personnel services	\$61,347	\$21,861	\$40,447			
Salaries	\$0	\$0	\$0	\$20,000	\$14,800	\$24,000
Health Insurance	\$0	\$0	\$0	\$2,500	\$2,000	\$3,000
FICA	\$0	\$0	\$0	\$1,000	\$1,000	\$1,200
Medicare	\$0	\$0	\$0	\$300	\$300	\$400
Retirement	\$0	\$0	\$0	\$2,500	\$1,000	\$3,000
Life Insurance	\$0	\$0	\$0	\$300	\$300	\$300
Workers Comp	\$0	\$0	\$0	\$100	\$100	\$100
Total Salaries and Benefits	\$61,347	\$21,861	\$40,447	\$26,700	\$19,500	\$32,000
Operating expenses	\$171,831	\$104,879	\$95,036			
Web Master Services	\$0	\$0	\$0	\$0	\$3,000	\$0
Audit	\$0	\$0	\$0	\$6,000	\$5,000	\$6,000
Contracted Services - MIS	\$0	\$0	\$0	\$30,000	\$26,000	\$35,000
Contracted Services -Other	\$0	\$0	\$0	\$600	\$1,000	\$600
Travel	\$0	\$0	\$0	\$0	\$2,000	\$3,500
Conferences	\$0	\$0	\$0	\$1,000	\$3,000	\$3,500
Telephone	\$0	\$0	\$0	\$5,500	\$3,500	\$5,000
Telepone Cell	\$0	\$0	\$0	\$600	\$1,200	\$1,200
Postage	\$0	\$0	\$0	\$600	\$2,000	\$600
Postage Machine Lease	\$0	\$0	\$0	\$500	\$500	\$500
Utilities	\$0	\$0	\$0	\$6,500	\$10,000	\$8,000
Insurance-						
Liability	\$0	\$0	\$0	\$10,000	\$7,500	\$10,000
Property	\$0	\$0	\$0	\$0	\$600	\$0
Building	\$0	\$0	\$0	\$2,500	\$800	\$2,500
Bond Liability	\$0	\$0	\$0	\$100	\$400	\$100
Repairs and Maintenance	\$0	\$0	\$0	\$600	\$700	\$500
Legal Advertising	\$0	\$0	\$0	\$4,000	\$500	\$1,000
Advertising	\$0	\$0	\$0	\$0	\$200	\$200
Office Supplies	\$0	\$0	\$0	\$3,000	\$6,000	\$5,000
Operating Supplies	\$0	\$0	\$0	\$7,200	\$6,000	\$7,000



General Fund

Proposed Five-year budget

Finance

Personnel services

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Salaries	\$30,000	\$30,500	\$31,000	\$31,500	\$32,000
Health Insurance	\$3,500	\$4,000	\$4,500	\$5,000	\$5,500
FICA	\$1,300	\$1,400	\$1,400	\$1,500	\$1,600
Medicare	\$400	\$400	\$400	\$400	\$400
Retirement	\$3,500	\$3,500	\$3,500	\$4,000	\$4,000
Life Insurance	\$300	\$300	\$300	\$300	\$300
Workers Comp	\$100	\$100	\$100	\$100	\$200

Total Salaries and Benefits	\$39,100	\$40,200	\$41,200	\$42,800	\$44,000
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Operating expenses

Web Master Services	\$3,000	\$3,000	\$3,000	\$3,000	\$3,300
Audit	\$7,000	\$7,000	\$7,500	\$7,500	\$7,500
Contracted Services - MIS	\$35,000	\$40,000	\$40,000	\$40,000	\$40,000
Contracted Services -Other	\$600	\$600	\$600	\$600	\$600
Travel	\$3,500	\$3,500	\$4,000	\$4,000	\$4,000
Conferences	\$3,500	\$3,500	\$4,000	\$4,000	\$4,000
Telephone	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Telepone Cell	\$1,200	\$1,300	\$1,300	\$1,300	\$1,300
Postage	\$600	\$600	\$600	\$6,006	\$600
Postage Machine Lease	\$500	\$500	\$500	\$500	\$500
Utilities	\$8,000	\$8,500	\$9,000	\$9,500	\$10,000
Insurance-					
Liability	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Property	\$0	\$0	\$0	\$0	\$0
Building	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Bond Liability	\$100	\$100	\$100	\$100	\$100
Repairs and Maintenance	\$800	\$900	\$900	\$1,000	\$1,500
Legal Advertising	\$800	\$800	\$800	\$800	\$500
Advertising	\$200	\$200	\$200	\$200	\$200
Office Supplies	\$5,000	\$6,000	\$6,500	\$6,500	\$6,500
Operating Supplies	\$7,700	\$7,800	\$7,900	\$8,000	\$8,000



General Fund

	Audited *			Projected 2022	Budget	Budget
	2019	2020	2021		2022	2023
Finance (cont'd)						
Rural County Days	\$0	\$0	\$0	\$500	\$1,500	\$1,500
Dues and Publications	\$0	\$0	\$0	\$1,500	\$1,500	\$2,500
Capital Outlay	\$12,893	\$10,990	\$0	\$0	\$0	\$50,000
Total Operating expenses	\$184,724	\$115,869	\$95,036	\$80,700	\$82,900	\$144,200
Total Financial Services	\$246,071	\$137,730	\$135,483	\$107,400	\$102,400	\$176,200
Fiscal 2023 capital outlay is for carpet in the offices and in 2027 new computers						
<u>Performance Measurements</u>	<u>Completed</u>				<u>Target</u>	<u>Target</u>
Invoice Processing - pay invoices once approved within 30 days	100%	100%	100%	95%	95%	100%
Purchase order- issued and completed within 3 days of approval	85%	88%	85%	88%	88%	100%
Payroll- audit time cards prior to running payroll	100%	100%	100%	100%	100%	100%
<u>Legal</u>						
Contractual- City Attorney	\$11,563	\$19,536	\$12,814	\$13,000	\$15,000	\$15,000
Total Legal	\$11,563	\$19,536	\$12,814	\$13,000	\$15,000	\$15,000
						
<u>Other</u>	\$25,597	\$15,418	\$23,813	\$0	\$0	\$0
<u>Planning and Zoning</u>						
Legal Fees	\$0	\$0	\$0	\$0	\$4,500	\$0
Expenses	\$0	\$0	\$0	\$0	\$500	\$0
Charter Codification	\$0	\$0	\$0	\$6,000	\$2,000	\$3,000
Total Planning and Zoning	\$0	\$0	\$0	\$6,000	\$7,000	\$3,000
Total Other	\$25,597	\$15,418	\$23,813	\$6,000	\$7,000	\$3,000



General Fund

Proposed Five-year budget

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Finance (cont'd)					
Rural County Days	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Dues and Publications	\$2,500	\$2,500	\$2,500	\$3,000	\$3,000
Capital Outlay	\$0	\$0	\$25,000	\$0	\$0
Total Operating expenses	\$99,000	\$105,800	\$133,400	\$115,006	\$110,600
Total Financial Services	\$138,100	\$146,000	\$174,600	\$157,806	\$154,600

Performance Measurements

Target

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

Legal

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



Other

	\$0	\$0	\$0	\$0	\$0
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Planning and Zoning

Legal Fees	\$100	\$4,500	\$100	\$4,500	\$100
Expenses	\$2,000	\$500	\$500	\$3,000	\$500
Charter Codification	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000

Total Planning and Zoning	\$5,100	\$8,000	\$3,600	\$10,500	\$3,600
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Total Other	\$5,100	\$8,000	\$3,600	\$10,500	\$3,600
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General Fund

	Audited *			Projected	Budget	
	2019	2020	2021	2022	2022	2023
Elections						
Expenses	\$0	\$0	\$0	\$0	\$1,000	\$0
Advertising	\$0	\$0	\$0	\$0	\$1,000	\$0
Postage	\$0	\$0	\$0	\$0	\$1,000	\$0
Total Elections	\$0	\$0	\$0	\$0	\$3,000	\$0
Total General Government	\$500,722	\$345,932	\$324,391	\$271,000	\$291,150	\$364,500



Public Safety

Code Enforcement

Personnel services

Code enforcement

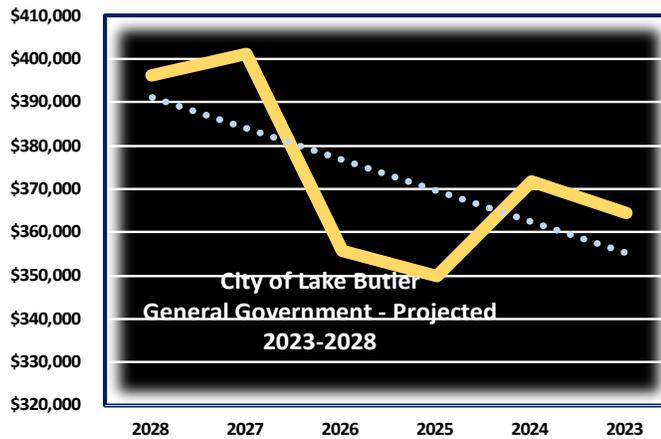
Salaries	\$12,973	\$0	\$0	\$16,500	\$16,500	\$16,500
FICA	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
Medicare	\$0	\$0	\$0	\$200	\$200	\$200
Blight	\$0	\$0	\$0	\$0	\$5,000	\$5,000
Magistrate	\$0	\$0	\$0	\$0	\$1,000	\$1,000
Operating Expenses	\$0	\$0	\$0	\$100	\$100	\$100
Total	\$12,973	\$0	\$0	\$17,800	\$23,800	\$23,800



General Fund

Proposed Five-year budget

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
<u>Elections</u>					
Expenses	\$1,000	\$0	\$1,000	\$0	\$1,000
Advertising	\$1,000	\$0	\$1,000	\$0	\$1,000
Postage	\$1,000	\$0	\$1,000	\$0	\$1,000
Total Elections	\$3,000	\$0	\$3,000	\$0	\$3,000
Total General Government	\$371,600	\$349,900	\$380,700	\$371,106	\$366,100



Public Safety

Code Enforcement

Personnel services

Code enforcement

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

Total	\$23,800	\$23,800	\$23,800	\$23,800	\$24,300
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Public Safety

Code Enforcement

A sheriff deputy is a part-time code enforcement officer, and a magistrate hears any complaints. Lyn Williams has been the Code enforcement officer for several years and does an excellent job. The Commission has indicated that one of their goals is to review and improve the code enforcement ordinances. Blight removal is a major concern.

Law Enforcement

The City of Lake Butler contracts with Union County Sheriff for police and fire protection. The City owns the fire station and has insurance coverage while the County maintains it for their use. The fee is \$50,000 per year for law enforcement with an inflationary increase each year. \$25,000 is contribution for fire and EMS services in the city.

Other Public Safety

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





Public Works

Three employees are assigned to this area in Public Works. This department is responsible for the maintenance of streetlights, traffic signals, and grass mowing of the right of way and are reimbursed by the State of Florida. The capital outlay in 2023 is for a zero-turn mower (\$15,000) and a pickup truck \$50,000. The same for 2024 and 2025 and 2027. Fuel has increased and is a concern moving forward.

A new public works facility is being located near the future industrial park. An internal loan was used to finance the project and the loan interest and principal payments are reflected in the departmental costs.

The largest City in Florida is Jacksonville at 907,000

The largest city in square miles is Jacksonville

Did you know-

Nearly two-thirds, 60% of Florida's cities, have a population of 10,000 or less and the median population is 5,835

The smallest City is Marineland with a population of 8 and Weekie Watchee has 9 citizens

City of Lake Butler

Animal Control

Dogs received each month
2016-2021

The animal control program is handled by a trained public works employee. He handles the calls on a as needed basis. Dogs not cats are the focus of the department. Less than 2 dogs per month are captured with majority being returned to owner

Calendar Year	Jan.	Feb	Mar.	Apr.	May	June	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.	Total	Annual Cost	Annual Cost per animal
2016	2	3	3	2	3	2	3	3	1	2	3	4	31	\$6,759	\$218
2017	3	3	2	2	2	4	3	4	4	3	3	3	36	\$5,901	\$164
2018	1	3	3	2	5	5	3	2	0	2	1	0	27	\$5,854	\$217
2019	3	3	1	2	1	3	4	0	0	2	3	2	24	\$6,963	\$290
2020	1	0	0	4	0	0	3	0	0	0	0	0	8	\$6,759	\$845
2021	0	1	1	0	5	1	5	1	0	1	0	1	16	\$4,447	\$278
Six Year Average	1.7	2.2	1.7	2	2.7	2.5	3.5	1.7	0.8	1.7	1.7	1.7	23.7	5,113	\$216
Monthly average													1.97		



Public Works

The public works facility is planning a move to a new location which will fit their needs better. The current facility is a series of pole barns that have been used for several years. Recently the City has offered to purchase 30 acres of land next to the existing 250-acre spray field. This campus will expand the current facility and deliver the needs of the community for several years into the future. The spray field will not be needed once the new wastewater treatment plant is completed, the 250-acres will be turned into an industrial park. The new public works facility will be next to this area. The current site will be part of a land swap with an automotive repair shop on main street.



The automotive repair shop will relocate in the current public works facility and the city will demolish the automotive repair shop and re-vitalize the downtown area. It is desired that a new store will locate on the demolished site.



**LAKE BUTLER
FLORIDA**

General Fund

The new site is located on 27.6 acres of land and has a house under construction. This building will become the headquarters of public works and leaves plenty of room for the vast amount of equipment needed to operate a city government.



Funding is from internal loans reflecting in the general fund principal and interest payments back to the two internal funds. This is a building under construction and will need additional funding to complete.

The new facility is extremely well built and is designed to withstand a hurricane. It is anticipated to be moved into by Christmas 2022. Two ponds are included in the property giving the area plenty of water runoff creating a dry working area.





General Fund

	Audited *			Projected	Budget	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
<u>Law Enforcement- Contractual</u>						
Operating expenses	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$51,500
Union County Contribution	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total Law Enforcement	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$76,500
<u>Fire</u>						
Operating expenses	\$8,349	\$2,305	\$1,388			
Property Insurance	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000
Repair and Maint - Equip	\$0	\$0	\$0	\$0	\$500	\$0
Total Fire	\$8,349	\$2,305	\$1,388	\$2,000	\$2,500	\$2,000
<u>Other Public Safety</u>						
Personnel Services	\$17,215	\$12,054	\$14,331			
School Safety						
Salaries	\$0	\$0	\$0	\$13,000	\$17,000	\$14,000
FICA	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
Medicare	\$0	\$0	\$0	\$300	\$300	\$300
Retirement	\$0	\$0	\$0	\$1,200	\$1,200	\$1,200
Workers Comp	\$0	\$0	\$0	\$500	\$500	\$500
Total Personnel Services	\$17,215	\$12,054	\$14,331	\$16,000	\$20,000	\$17,000
Operating expenses	\$3,013	\$5,092	\$256			
Operating Supplies	\$0	\$0	\$0	\$0	\$100	\$100
Safety Supplies	\$0	\$0	\$0	\$100	\$300	\$300
Total Operating Expenses	\$3,013	\$5,092	\$256	\$100	\$400	\$400
Total Other Public Safety	\$20,228	\$17,146	\$14,587	\$16,100	\$20,400	\$17,400
Total Public Safety	\$116,550	\$94,451	\$90,975	\$110,900	\$121,700	\$119,700



General Fund

Proposed Five-year budget

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
<u>Law Enforcement- Contractual</u>					
Operating expenses	\$53,100	\$55,000	\$56,700	\$58,400	\$61,000
Union County Contribution	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total Law Enforcement	\$78,100	\$80,000	\$81,700	\$83,400	\$86,000
<u>Fire</u>					
Operating expenses					
Property Insurance	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Repair and Maint - Equip	\$0	\$0	\$0	\$0	\$0
Total Fire	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
<u>Other Public Safety</u>					
Personnel Services					
School Safety					
Salaries	\$17,500	\$18,000	\$18,500	\$18,500	\$18,500
FICA	\$1,000	\$1,000	\$1,100	\$1,100	\$1,100
Medicare	\$300	\$300	\$300	\$300	\$300
Retirement	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
Workers Comp	\$500	\$500	\$500	\$500	\$500
Total Personnel Services	\$20,500	\$21,000	\$21,600	\$21,600	\$21,600
Operating expenses					
Drug Testing	\$100	\$100	\$100	\$100	\$100
Safety Supplies	\$300	\$300	\$300	\$300	\$300
Total Operating Expenses	\$400	\$400	\$400	\$400	\$400
Total Other Public Safety	\$20,900	\$21,400	\$22,000	\$22,000	\$22,000
Total Public Safety	\$124,800	\$127,200	\$129,500	\$131,200	\$134,300



General Fund

	Audited *			Projected	Budget	
	2019	2020	2021	2022	2022	2023
Cemetery						
Cemetery - Mapping	\$0	\$0	\$0	\$0	\$0	\$1,000
Cemetery - fence	\$0	\$0	\$2,545	\$7,200	\$0	\$0
Total Cemetery	\$0	\$0	\$2,545	\$7,200	\$0	\$1,000
Public Works						
Personnel Services	\$178,253	\$143,531	\$108,817			
Salaries	\$0	\$0	\$0	\$91,000	\$78,000	\$80,000
Health Insurance	\$0	\$0	\$0	\$25,000	\$25,000	\$30,000
Overtime	\$0	\$0	\$0	\$3,000	\$1,000	\$2,500
Part-Time	\$0	\$0	\$0	\$15,000	\$9,000	\$9,000
On Call	\$0	\$0	\$0	\$5,000	\$3,000	\$3,000
FICA	\$0	\$0	\$0	\$6,000	\$5,000	\$5,000
Medicare	\$0	\$0	\$0	\$1,500	\$1,500	\$1,600
Retirement	\$0	\$0	\$0	\$17,000	\$6,500	\$10,000
Life Insurance	\$0	\$0	\$0	\$600	\$500	\$500
Workers Comp	\$0	\$0	\$0	\$9,000	\$8,500	\$9,000
Total Salaries and Benefits	\$178,253	\$143,531	\$108,817	\$173,100	\$138,000	\$150,600
Operating expenses	\$143,196	\$118,432	\$159,467			
Conferences	\$0	\$0	\$0	\$200	\$500	\$500
Contractual Services	\$0	\$0	\$0	\$0	\$10,000	\$10,000
Telephone	\$0	\$0	\$0	\$600	\$600	\$600
Street Lights	\$0	\$0	\$0	\$43,000	\$55,000	\$55,000
Traffic Signals Electricity	\$0	\$0	\$0	\$2,000	\$2,000	\$2,200
Auto Insurance	\$0	\$0	\$0	\$4,000	\$1,000	\$4,000
Traffic Signals Repair	\$0	\$0	\$0	\$8,000	\$5,000	\$5,000
Repairs and Maint- Equip	\$0	\$0	\$0	\$20,000	\$14,000	\$16,000
Operating Supplies	\$0	\$0	\$0	\$26,000	\$16,000	\$18,000
Safety Supplies	\$0	\$0	\$0	\$6,000	\$3,000	\$3,000
Vehicle Supplies	\$0	\$0	\$0	\$600	\$5,000	\$3,000
Fuel	\$0	\$0	\$0	\$12,000	\$15,000	\$15,000
Uniforms	\$0	\$0	\$0	\$1,000	\$1,500	\$1,500



General Fund

Proposed Five-year budget

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Cemetery					
Cemetery - Mapping	\$1,000	\$0	\$500	\$0	\$0
Cemetery - Fencing	\$0	\$0	\$0	\$0	\$0
Total Cemetery	\$1,000	\$0	\$500	\$0	\$0
Public Works					
Personnel Services					
Salaries	\$82,000	\$84,000	\$86,000	\$88,000	\$90,000
Health Insurance	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Overtime	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Part-Time	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
On Call	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
FICA	\$5,000	\$5,100	\$5,100	\$5,200	\$5,200
Medicare	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600
Retirement	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Life Insurance	\$500	\$500	\$500	\$500	\$1,000
Workers Comp	\$9,700	\$9,700	\$9,700	\$9,700	\$9,700
Total Salaries and Benefits	\$153,300	\$155,400	\$157,400	\$159,500	\$162,000
Operating expenses					
Conferences	\$500	\$500	\$500	\$500	\$500
Contractual Services	\$10,500	\$10,500	\$11,000	\$11,000	\$11,000
Telephone	\$600	\$600	\$600	\$600	\$600
Street Lights	\$55,000	\$55,000	\$56,000	\$56,000	\$56,000
Traffic Signals Electricity	\$2,000	\$2,000	\$2,500	\$2,500	\$2,500
Auto Insurance	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Traffic Signals Repair	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Repairs and Maint- Equip	\$14,000	\$15,000	\$15,000	\$16,000	\$16,000
Operating Supplies	\$20,000	\$22,000	\$22,000	\$22,000	\$23,000
Safety Supplies	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Vehicle Supplies	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Fuel	\$15,000	\$16,000	\$16,000	\$16,000	\$16,000
Uniforms	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500



General Fund

	Audited *			Projected	Budget	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
<u>Public Works (continued)</u>						
Street Maintenance	\$0	\$0	\$0	\$15,000	\$4,000	\$6,500
Street Repair	\$0	\$0	\$0	\$2,000	\$1,000	\$1,000
Loan Principal Payment	\$0	\$0	\$0	\$0	\$0	\$14,000
Loan Interest Payment	\$0	\$0	\$0	\$0	\$0	\$11,000
Capital Outlay	\$5,602	\$13,112	\$8,330	\$13,000	\$10,000	\$65,000
Total Operating Supplies	\$148,798	\$131,544	\$167,797	\$153,400	\$143,600	\$231,300
Total Public Works	\$327,051	\$275,075	\$276,614	\$326,500	\$281,600	\$382,900
<u>Animal Control</u>						
Personnel services	\$4,233	\$4,966	\$2,293			
Salary	\$0	\$0	\$0	\$1,000	\$3,000	\$3,000
FICA, Health Care	\$0	\$0	\$0	\$100	\$300	\$300
Medicare	\$0	\$0	\$0	\$100	\$100	\$100
Retirement	\$0	\$0	\$0	\$100	\$300	\$300
Total Personnel Services	\$4,233	\$4,966	\$2,293	\$1,300	\$3,700	\$3,700
Operating expenses	\$2,730	\$1,793	\$2,154			
Contractual Services	\$0	\$0	\$0	\$0	\$1,000	\$1,000
Insurance	\$0	\$0	\$0	\$300	\$300	\$300
Training	\$0	\$0	\$0	\$0	\$600	\$600
Repair and Maintenance	\$0	\$0	\$0	\$200	\$100	\$100
Operating Supplies	\$0	\$0	\$0	\$0	\$300	\$300
Vehicle Supplies	\$0	\$0	\$0	\$0	\$500	\$500
Fuel	\$0	\$0	\$0	\$300	\$500	\$500
Total Operating Expenses	\$2,730	\$1,793	\$2,154	\$800	\$3,300	\$3,300
Total Animal Control	\$6,963	\$6,759	\$4,447	\$2,100	\$7,000	\$7,000



General Fund

Proposed Five-year budget

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
<u>Public Works (continued)</u>					
Street Maintenance	\$6,500	\$7,000	\$7,500	\$8,000	\$8,500
Street Repair	\$1,000	\$1,100	\$1,200	\$1,200	\$1,300
Loan Principal Payment	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
Loan Interest Payment	\$10,500	\$10,000	\$9,500	\$9,000	\$8,500
Capital Outlay	\$65,000	\$0	\$0	\$0	\$25,000
Total Operating Supplies	\$231,100	\$170,200	\$172,300	\$173,300	\$199,400
Total Public Works	\$384,400	\$325,600	\$329,700	\$332,800	\$361,400
<u>Animal Control</u>					
Personnel services					
Salary	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
FICA, Health Care	\$300	\$300	\$300	\$300	\$300
Medicare	\$100	\$100	\$100	\$100	\$100
Retirement	\$300	\$300	\$300	\$300	\$300
Total Personnel Services	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700
Operating expenses					
Contractual Services	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Insurance	\$300	\$300	\$300	\$300	\$300
Training	\$300	\$300	\$300	\$300	\$300
Repair and Maintenance	\$100	\$100	\$100	\$100	\$100
Operating Supplies	\$300	\$300	\$300	\$300	\$300
Vehicle Supplies	\$500	\$500	\$500	\$500	\$500
Fuel	\$500	\$500	\$500	\$500	\$500
Total Operating Expenses	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Total Animal Control	\$6,700	\$6,700	\$6,700	\$6,700	\$6,700



General Fund

	Audited *			Projected	Budget	
	2019	2020	2021	2022	2022	2023
<u>Mosquito control</u>						
Operating expenses	\$5,819	\$9,129	\$6,098			
Contractual Services	\$0	\$0	\$0	\$1,500	\$2,000	\$2,500
Insurance	\$0	\$0	\$0	\$300	\$100	\$300
Operating Supplies	\$0	\$0	\$0	\$4,100	\$2,000	\$5,000
Total Mosquito Control	\$5,819	\$9,129	\$6,098	\$5,900	\$4,100	\$7,800
Total Other Services	\$12,782	\$15,888	\$10,545	\$8,000	\$11,100	\$14,800
<u>Parks</u>						
Personnel services	\$49,129	\$45,847	\$48,470			
Salaries	\$0	\$0	\$0	\$32,000	\$27,000	\$30,000
Overtime	\$0	\$0	\$0	\$3,000	\$600	\$1,000
On call pay	\$0	\$0	\$0	\$3,000	\$600	\$1,000
Health Insurance	\$0	\$0	\$0	\$7,500	\$7,500	\$8,000
FICA	\$0	\$0	\$0	\$2,500	\$2,500	\$2,500
Medicare	\$0	\$0	\$0	\$700	\$700	\$700
Retirement	\$0	\$0	\$0	\$3,200	\$3,200	\$3,200
Life Insurance	\$0	\$0	\$0	\$500	\$500	\$500
Workers Comp	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
Total Salaries and Benefits	\$49,129	\$45,847	\$48,470	\$53,400	\$43,600	\$47,900
Operating expenses	\$100,946	\$102,882	\$130,501			
Contractual Services-Cleaning	\$0	\$0	\$0	\$7,000	\$7,000	\$7,000
Contractual Services-Security	\$0	\$0	\$0	\$3,000	\$4,000	\$4,000
Travel	\$0	\$0	\$0	\$0	\$500	\$0
Training	\$0	\$0	\$0	\$0	\$300	\$0
Telephone - Townsend	\$0	\$0	\$0	\$3,000	\$1,000	\$3,000
Telephone	\$0	\$0	\$0	\$600	\$1,000	\$600
Utilities - parks	\$0	\$0	\$0	\$7,000	\$5,000	\$6,000
Utilities - community center	\$0	\$0	\$0	\$6,000	\$8,000	\$6,000
Utilities - Townsend	\$0	\$0	\$0	\$3,000	\$4,000	\$3,000
Utilities - Splash Park	\$0	\$0	\$0	\$3,000	\$2,000	\$3,000
Insurance-Community Center	\$0	\$0	\$0	\$6,500	\$1,500	\$6,500
Insurance-Townsend	\$0	\$0	\$0	\$3,000	\$1,300	\$3,000
Insurance - Union Depot	\$0	\$0	\$0	\$1,000	\$600	\$1,000



General Fund

Proposed Five-year budget

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
<u>Mosquito control</u>					
Operating expenses					
Contractual Services	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Insurance	\$300	\$300	\$400	\$400	\$400
Operating Supplies	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Total Mosquito Control	\$7,800	\$7,800	\$7,900	\$7,900	\$7,900
Total Other Services	\$14,500	\$14,500	\$14,600	\$14,600	\$14,600
<u>Parks</u>					
Personnel services					
Salaries	\$27,800	\$28,600	\$29,400	\$30,000	\$30,800
Overtime	\$600	\$600	\$600	\$600	\$600
On call pay	\$600	\$600	\$600	\$600	\$600
Health Insurance	\$8,500	\$9,000	\$9,500	\$10,000	\$10,500
FICA	\$2,600	\$2,700	\$2,800	\$2,900	\$3,000
Medicare	\$700	\$800	\$800	\$900	\$900
Retirement	\$3,200	\$3,300	\$3,300	\$3,400	\$3,400
Life Insurance	\$500	\$500	\$500	\$500	\$500
Workers Comp	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
Total Salaries and Benefits	\$45,700	\$47,300	\$48,700	\$50,100	\$51,500
Operating expenses					
Contractual Services-Cleaning	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Contractual Services-Security	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Travel	\$500	\$500	\$500	\$500	\$500
Training	\$300	\$300	\$300	\$300	\$300
Telephone - Townsend	\$1,000	\$1,000	\$1,200	\$1,200	\$1,200
Telephone	\$1,000	\$1,000	\$1,200	\$1,200	\$1,200
Utilities - parks	\$6,000	\$5,500	\$5,500	\$6,000	\$6,000
Utilities - community center	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
Utilities - Townsend	\$4,000	\$4,200	\$4,200	\$4,200	\$4,400
Utilities - Splash Park	\$2,000	\$2,200	\$2,400	\$2,600	\$2,600
Insurance-Community Center	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
Insurance-Townsend	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Insurance - Union Depot	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000



General Fund

	Audited *			Projected	Budget	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
<u>Parks (continued)</u>						
Insurance -Auto	\$0	\$0	\$0	\$1,400	\$400	\$600
Repairs -Parks	\$0	\$0	\$0	\$13,000	\$10,000	\$14,000
Repairs - Community Center	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000
Repairs - Townsend	\$0	\$0	\$0	\$6,000	\$12,000	\$5,000
Repairs - Splash Park	\$0	\$0	\$0	\$5,000	\$5,000	\$6,000
Repairs - City Hall	\$0	\$0	\$0	\$3,000	\$4,000	\$6,000
County Property Tax	\$0	\$0	\$0	\$0	\$250	\$300
Operating Supplies	\$0	\$0	\$0	\$18,000	\$7,000	\$8,500
Movies in the Park	\$0	\$0	\$0	\$0	\$1,600	\$0
Chlorine supples Splash Park	\$0	\$0	\$0	\$1,000	\$1,800	\$1,500
Health certification	\$0	\$0	\$0	\$200	\$250	\$200
Vehicle supplies	\$0	\$0	\$0	\$800	\$800	\$800
Tree City	\$0	\$0	\$0	\$800	\$1,000	\$1,000
Fuel	\$0	\$0	\$0	\$6,000	\$1,000	\$1,200
Uniforms	\$0	\$0	\$0	\$500	\$800	\$800
Lake Weed Control	\$0	\$0	\$0	\$15,000	\$300	\$5,000
Dues- FL task force	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
July 4th festival	\$0	\$0	\$0	\$3,200	\$3,200	\$5,000
Christmas festival	\$0	\$0	\$0	\$4,000	\$4,000	\$4,000
Employee appreciation	\$0	\$0	\$0	\$0	\$500	\$500
Recycling	\$0	\$0	\$0	\$0	\$500	\$500
Training- NEFLC	\$0	\$0	\$0	\$2,000	\$3,000	\$1,000
Union County Recreation	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000
Historical Society	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000
Capital Outlay	\$6,686	\$4,809	\$0	\$0	\$0	\$0
Total Operating Expenses	\$107,632	\$107,691	\$130,502	\$139,000	\$109,600	\$121,000
Total Parks	\$156,761	\$153,538	\$178,972	\$192,400	\$153,200	\$168,900



General Fund

Proposed Five-year budget

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
<u>Parks (continued)</u>					
Insurance -Auto	\$600	\$600	\$600	\$600	\$600
Repairs -Parks	\$14,000	\$15,000	\$15,000	\$15,000	\$15,000
Repairs - Community Center	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Repairs - Townsend	\$5,000	\$5,000	\$5,000	\$10,000	\$10,000
Repairs - Splash Park	\$6,000	\$6,000	\$7,000	\$7,000	\$7,000
Repairs - City Hall	\$7,000	\$8,000	\$8,000	\$9,000	\$9,000
County Property Tax	\$250	\$250	\$250	\$250	\$250
Operating Supplies	\$8,200	\$8,400	\$8,600	\$8,800	\$9,000
Movies in the Park	\$1,700	\$1,800	\$1,900	\$2,000	\$2,000
Chlorine supples Splash Park	\$1,900	\$1,900	\$2,000	\$2,000	\$2,100
Health certification	\$250	\$250	\$250	\$250	\$250
Vehicle supplies	\$800	\$800	\$800	\$800	\$800
Tree City	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Fuel	\$1,200	\$1,200	\$1,200	\$1,300	\$1,300
Uniforms	\$800	\$800	\$800	\$800	\$800
Lake Weed Control	\$400	\$400	\$400	\$500	\$500
Dues- FL task force	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
July 4th festival	\$3,200	\$3,200	\$3,200	\$3,200	\$3,200
Christmas festival	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Employee appreciation	\$500	\$500	\$500	\$500	\$500
Recycling	\$500	\$500	\$500	\$500	\$500
Training- NEFLC	\$500	\$3,000	\$500	\$3,000	\$500
Union County Recreation	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Historical Society	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Capital Outlay	\$12,000	\$100,000	\$0	\$0	\$20,000
Total Operating Expenses	\$129,100	\$221,800	\$121,300	\$131,000	\$149,000
Total Parks	\$174,800	\$269,100	\$170,000	\$181,100	\$200,500



General Fund

	Audited *			Projected	Budget	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
<u>Parks</u>						
<u>Performance Measurements</u>				<u>Target</u>		
Number of Special events held/ estimated attendance	2/8,000	1/1,500	1/1,500	1/1,500	2/8,500	2/8,500
Number of recreation programs held/ estimated attendance	8/100	4/50	4/50	8/100	8/100	8/100
Park capital projects anticipated/completed in fiscal year	1/1	1/1	1/1	0	0	0
Total Expenditures	\$1,113,866	\$884,884	\$884,042	\$916,000	\$858,750	\$1,050,800
Total Expenditures/Other	\$1,113,866	\$884,884	\$884,042	\$916,000	\$858,750	\$1,050,800
Interfund transfer			\$25,000			
Net Change in Fund Balance	(\$202,409)	(\$38,579)	\$122,174	(\$30,300)	\$4,000	(\$128,200)
Fund Balance						
Beginning of Year	\$661,324	\$458,915	\$420,336	\$542,510	\$542,510	\$512,210
End of Year	\$458,915	\$420,336	\$542,510	\$512,210	\$546,510	\$384,010
Percentage of ending fund balance as to operating expenditures	41.20%	47.50%	61.37%	55.92%	63.64%	36.54%

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



General Fund

Proposed Five-year budget

2024 2025 2026 2027 2028

Parks

Performance Measurements

Target

Number of Special events held/ estimated attendance	2/8,500	2/8,500	2/8,500	2/8,500	2/8,500
Number of recreation programs held/ estimated attendance	8/100	8/100	8/100	8/100	8/100
Park capital projects anticipated/completed in fiscal year	0	1/1	0	0	0

Total Expenditures	\$1,071,100	\$1,086,300	\$1,025,000	\$1,030,806	\$1,076,900
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Total Expenditures/Other	\$1,071,100	\$1,086,300	\$1,025,000	\$1,030,806	\$1,076,900
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Net Change in Fund Balance	(\$62,100)	(\$31,700)	(\$27,400)	\$9,494	\$55,400
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Fund Balance

Beginning of Year	\$384,010	\$321,910	\$290,210	\$262,810	\$272,304
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End of Year	\$321,910	\$290,210	\$262,810	\$272,304	\$327,704
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Percentage of ending fund balance as to operating expenditures	30.05%	26.72%	25.64%	26.42%	30.43%
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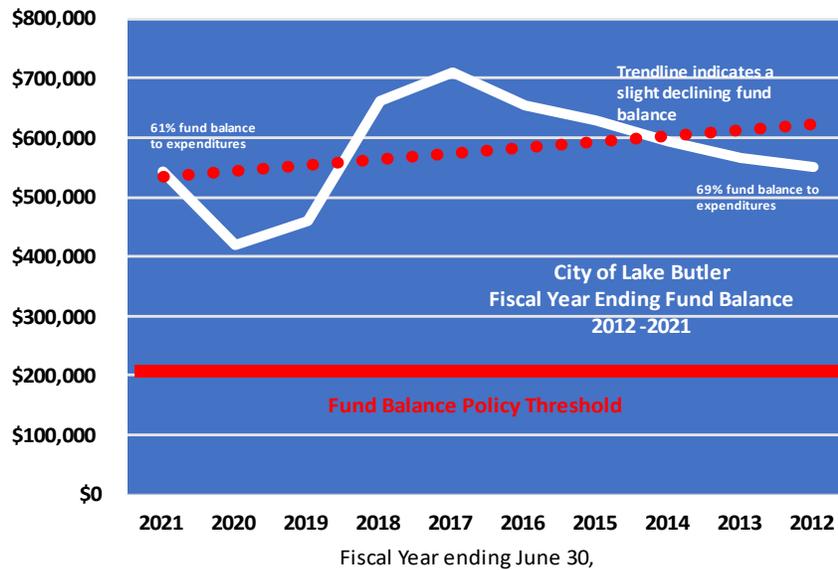
* The auditors combined the details making line item comparisons difficult. Totals are comparable.



General Fund

Fund Balance

The fund balance is projected to be 37% of operating expenditures for fiscal year 2023. The fund balance policy is to have at least 25% set aside for emergencies. Reductions in this area should not be an annual event but will level off. Very low taxes, overall, are the cause of the low general fund revenues. The future should consider either a property tax increase or significant reduction in expenditures.



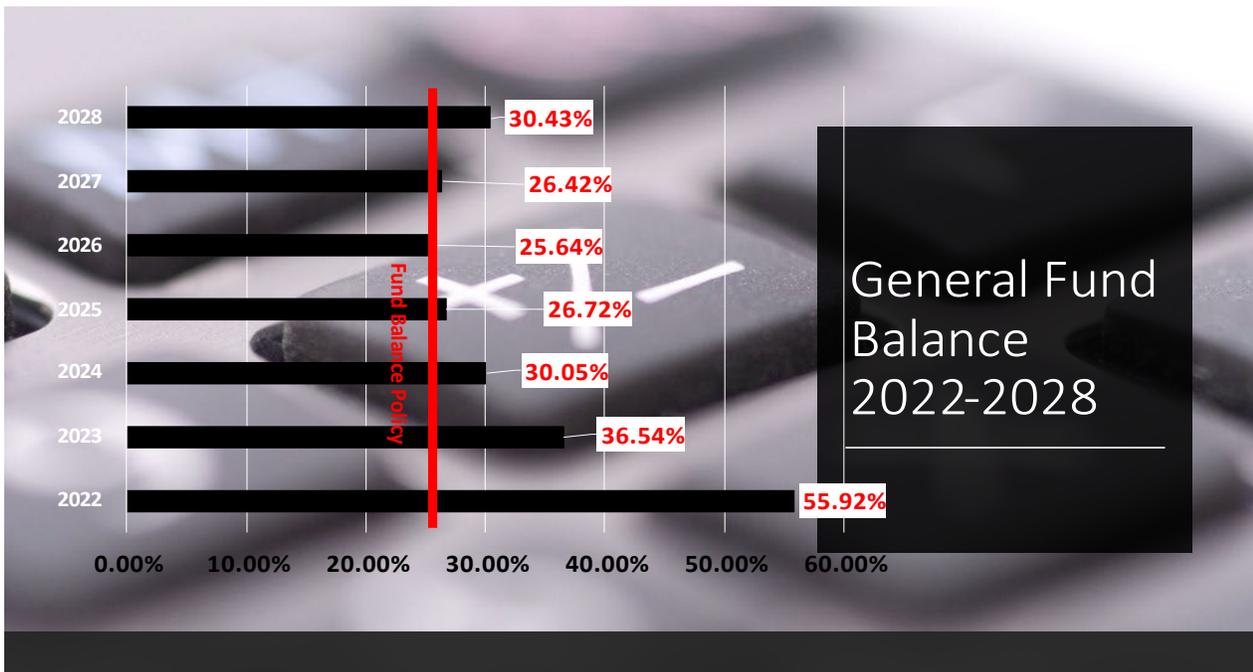
Government Accounting Standards Board recommends at least three months in reserve or 25%. In Florida, with the higher possibility of a disasters occurring, a higher fund balance is valuable in case of any emergencies.



General Fund

Fund Balance

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



It appears in 2025 a cautionary flag goes up to either raise taxes or find other sources of income to maintain the 25% fund balance policy. The City is seeking additional economic development through various channels in order to bolster the tax base.

Loan Amortization Schedule

General Fund loan repayment to Wastewater Fund

Loan Amount	\$100,000	
Annual Interest Rate	0.04	City Commission
Loan Period in years	20	Approval
Payable semi-annual	40 payments	5/17/2022
Start date of Loan	November 20,2022	
Lender	Wastewater Fund	
Purpose	Loan for General Fund to buy land for Public Works	

<u>Payment Number</u>	<u>Date</u>	<u>Beginning Balance</u>	<u>Scheduled Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Endng Balance</u>
1	11/20/2022	\$100,000.00	\$4,500.00	\$2,500.00	\$2,000.00	\$97,500.00
2	5/20/2023	\$97,500.00	\$4,450.00	\$2,500.00	\$1,950.00	\$95,000.00
Total F/Y			\$8,950.00	\$5,000.00	\$3,950.00	
3	11/20/2023	\$95,000.00	\$4,400.00	\$2,500.00	\$1,900.00	\$92,500.00
4	5/20/2024	\$92,500.00	\$4,350.00	\$2,500.00	\$1,850.00	\$90,000.00
Total F/Y			\$8,750.00	\$5,000.00	\$3,750.00	
5	11/20/2024	\$90,000.00	\$4,300.00	\$2,500.00	\$1,800.00	\$87,500.00
6	5/20/2025	\$87,500.00	\$4,250.00	\$2,500.00	\$1,750.00	\$85,000.00
Total F/Y			\$8,550.00	\$5,000.00	\$3,550.00	
7	11/20/2025	\$85,000.00	\$4,200.00	\$2,500.00	\$1,700.00	\$82,500.00
8	5/20/2026	\$82,500.00	\$4,150.00	\$2,500.00	\$1,650.00	\$80,000.00
Total F/Y			\$8,350.00	\$5,000.00	\$3,350.00	
9	11/20/2026	\$80,000.00	\$4,100.00	\$2,500.00	\$1,600.00	\$77,500.00
10	5/20/2027	\$77,500.00	\$4,050.00	\$2,500.00	\$1,550.00	\$75,000.00
Total F/Y			\$8,150.00	\$5,000.00	\$3,150.00	
11	11/20/2027	\$75,000.00	\$4,000.00	\$2,500.00	\$1,500.00	\$72,500.00
12	5/20/2028	\$72,500.00	\$3,950.00	\$2,500.00	\$1,450.00	\$70,000.00
Total F/Y			\$7,950.00	\$5,000.00	\$2,950.00	
13	11/20/2028	\$70,000.00	\$3,900.00	\$2,500.00	\$1,400.00	\$67,500.00
14	5/20/2029	\$67,500.00	\$3,850.00	\$2,500.00	\$1,350.00	\$65,000.00
Total F/Y			\$7,750.00	\$5,000.00	\$2,750.00	
15	11/20/2029	\$65,000.00	\$3,800.00	\$2,500.00	\$1,300.00	\$62,500.00
16	5/20/2030	\$62,500.00	\$3,750.00	\$2,500.00	\$1,250.00	\$60,000.00
Total F/Y			\$7,550.00	\$5,000.00	\$2,550.00	
17	11/20/2030	\$60,000.00	\$3,700.00	\$2,500.00	\$1,200.00	\$57,500.00
18	5/20/2031	\$57,500.00	\$3,650.00	\$2,500.00	\$1,150.00	\$55,000.00
Total F/Y			\$7,350.00	\$5,000.00	\$2,350.00	
19	11/20/2031	\$55,000.00	\$3,600.00	\$2,500.00	\$1,100.00	\$52,500.00
20	5/20/2032	\$52,500.00	\$3,550.00	\$2,500.00	\$1,050.00	\$50,000.00
Total F/Y			\$7,150.00	\$5,000.00	\$2,150.00	
21	11/20/2032	\$50,000.00	\$3,500.00	\$2,500.00	\$1,000.00	\$47,500.00
22	5/20/2033	\$47,500.00	\$3,450.00	\$2,500.00	\$950.00	\$45,000.00
Total F/Y			\$6,950.00	\$5,000.00	\$1,950.00	

Loan Amortization Schedule

General Fund loan repayment to Wastewater Fund

Loan Amount	\$100,000	
Annual Interest Rate	0.04	City Commission
Loan Period in years	20	Approval
Payable semi-annual	40 payments	5/17/2022
Start date of Loan	November 20,2022	
Lender	Wastewater Fund	
Purpose	Loan for General Fund to buy land for Public Works	

<u>Payment Number</u>	<u>Date</u>	<u>Beginning Balance</u>	<u>Scheduled Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Endng Balance</u>
23	11/20/2033	\$45,000.00	\$3,400.00	\$2,500.00	\$900.00	\$42,500.00
24	5/20/2034	\$42,500.00	\$3,350.00	\$2,500.00	\$850.00	\$40,000.00
	Total F/Y		\$6,750.00	\$5,000.00	\$1,750.00	
25	11/20/2035	\$40,000.00	\$3,300.00	\$2,500.00	\$800.00	\$37,500.00
26	5/20/2036	\$37,500.00	\$3,250.00	\$2,500.00	\$750.00	\$35,000.00
	Total F/Y		\$6,550.00	\$5,000.00	\$1,550.00	
27	11/20/2037	\$35,000.00	\$3,200.00	\$2,500.00	\$700.00	\$32,500.00
28	5/20/2038	\$32,500.00	\$3,150.00	\$2,500.00	\$650.00	\$30,000.00
	Total F/Y		\$6,350.00	\$5,000.00	\$1,350.00	
29	11/20/2038	\$30,000.00	\$3,100.00	\$2,500.00	\$600.00	\$27,500.00
30	5/20/2039	\$27,500.00	\$3,050.00	\$2,500.00	\$550.00	\$25,000.00
	Total F/Y		\$6,150.00	\$5,000.00	\$1,150.00	
31	11/20/2039	\$25,000.00	\$3,000.00	\$2,500.00	\$500.00	\$22,500.00
32	5/20/2040	\$22,500.00	\$2,950.00	\$2,500.00	\$450.00	\$20,000.00
	Total F/Y		\$5,950.00	\$5,000.00	\$950.00	
33	11/20/2040	\$20,000.00	\$2,900.00	\$2,500.00	\$400.00	\$17,500.00
34	5/20/2041	\$17,500.00	\$2,850.00	\$2,500.00	\$350.00	\$15,000.00
	Total F/Y		\$5,000.00	\$5,000.00	\$0.00	
35	11/20/2041	\$15,000.00	\$2,800.00	\$2,500.00	\$300.00	\$12,500.00
36	5/20/2042	\$12,500.00	\$2,750.00	\$2,500.00	\$250.00	\$10,000.00
	Total F/Y		\$5,000.00	\$5,000.00	\$0.00	
37	11/20/2042	\$10,000.00	\$2,700.00	\$2,500.00	\$200.00	\$7,500.00
38	5/20/2043	\$7,500.00	\$2,650.00	\$2,500.00	\$150.00	\$5,000.00
	Total F/Y		\$5,000.00	\$5,000.00	\$0.00	
39	11/20/2043	\$5,000.00	\$2,600.00	\$2,500.00	\$100.00	\$2,500.00
40	5/20/2044	\$2,500.00	\$2,550.00	\$2,500.00	\$50.00	\$0.00
	Total F/Y		\$5,000.00	\$5,000.00	\$0.00	

Loan Amortization Schedule

General Fund loan repayment to Street Reserve Fund

Loan Amount	\$180,000	
Annual Interest Rate	0.04	City Commission
Loan Period in years	20	Approval
Payable semi-annual	40 payments	5/17/2022
Start date of Loan	November 20,2022	
Lender	Street Reserve Fund	
Purpose	Loan for General Fund to buy land for Public Works	

<u>Payment Number</u>	<u>Date</u>	<u>Beginning Balance</u>	<u>Scheduled Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Endng Balance</u>
1	11/20/2022	\$180,000.00	\$8,100.00	\$4,500.00	\$3,600.00	\$175,500.00
2	5/20/2023	\$175,500.00	\$8,010.00	\$4,500.00	\$3,510.00	\$171,000.00
Total F/Y			\$16,110.00	\$9,000.00	\$7,110.00	
3	11/20/2023	\$171,000.00	\$7,920.00	\$4,500.00	\$3,420.00	\$166,500.00
4	5/20/2024	\$166,500.00	\$7,830.00	\$4,500.00	\$3,330.00	\$162,000.00
Total F/Y			\$15,750.00	\$9,000.00	\$6,750.00	
5	11/20/2024	\$162,000.00	\$7,740.00	\$4,500.00	\$3,240.00	\$157,500.00
6	5/20/2025	\$157,500.00	\$7,650.00	\$4,500.00	\$3,150.00	\$153,000.00
Total F/Y			\$15,390.00	\$9,000.00	\$6,390.00	
7	11/20/2025	\$153,000.00	\$7,560.00	\$4,500.00	\$3,060.00	\$148,500.00
8	5/20/2026	\$148,500.00	\$7,470.00	\$4,500.00	\$2,970.00	\$144,000.00
Total F/Y			\$15,030.00	\$9,000.00	\$6,030.00	
9	11/20/2026	\$144,000.00	\$7,380.00	\$4,500.00	\$2,880.00	\$139,500.00
10	5/20/2027	\$139,500.00	\$7,290.00	\$4,500.00	\$2,790.00	\$135,000.00
Total F/Y			\$14,670.00	\$9,000.00	\$5,670.00	
11	11/20/2027	\$135,000.00	\$7,200.00	\$4,500.00	\$2,700.00	\$130,500.00
12	5/20/2028	\$130,500.00	\$7,110.00	\$4,500.00	\$2,610.00	\$126,000.00
Total F/Y			\$14,310.00	\$9,000.00	\$5,310.00	
13	11/20/2028	\$126,000.00	\$7,020.00	\$4,500.00	\$2,520.00	\$121,500.00
14	5/20/2029	\$121,500.00	\$6,930.00	\$4,500.00	\$2,430.00	\$117,000.00
Total F/Y			\$13,950.00	\$9,000.00	\$4,950.00	
15	11/20/2029	\$117,000.00	\$6,840.00	\$4,500.00	\$2,340.00	\$112,500.00
16	5/20/2030	\$112,500.00	\$6,750.00	\$4,500.00	\$2,250.00	\$108,000.00
Total F/Y			\$13,590.00	\$9,000.00	\$4,590.00	
17	11/20/2030	\$108,000.00	\$6,660.00	\$4,500.00	\$2,160.00	\$103,500.00
18	5/20/2031	\$103,500.00	\$6,570.00	\$4,500.00	\$2,070.00	\$99,000.00
Total F/Y			\$13,230.00	\$9,000.00	\$4,230.00	
19	11/20/2031	\$99,000.00	\$6,480.00	\$4,500.00	\$1,980.00	\$94,500.00
20	5/20/2032	\$94,500.00	\$6,390.00	\$4,500.00	\$1,890.00	\$90,000.00
Total F/Y			\$12,870.00	\$9,000.00	\$3,870.00	
21	11/20/2032	\$90,000.00	\$6,300.00	\$4,500.00	\$1,800.00	\$85,500.00
22	5/20/2033	\$85,500.00	\$6,210.00	\$4,500.00	\$1,710.00	\$81,000.00
Total F/Y			\$12,510.00	\$9,000.00	\$3,510.00	

Loan Amortization Schedule

General Fund loan repayment to Street Reserve Fund

Loan Amount	\$180,000	
Annual Interest Rate	0.04	City Commission
Loan Period in years	20	Approval
Payable semi-annual	40 payments	5/17/2022
Start date of Loan	November 20,2022	
Lender	Street Reserve Fund	
Purpose	Loan for General Fund to buy land for Public Works	

<u>Payment Number</u>	<u>Date</u>	<u>Beginning Balance</u>	<u>Scheduled Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Endng Balance</u>
23	11/20/2033	\$81,000.00	\$6,120.00	\$4,500.00	\$1,620.00	\$76,500.00
24	5/20/2034	\$76,500.00	\$6,030.00	\$4,500.00	\$1,530.00	\$72,000.00
	Total F/Y		\$12,150.00	\$9,000.00	\$3,150.00	
25	11/20/2035	\$72,000.00	\$5,940.00	\$4,500.00	\$1,440.00	\$67,500.00
26	5/20/2036	\$67,500.00	\$5,850.00	\$4,500.00	\$1,350.00	\$63,000.00
	Total F/Y		\$11,790.00	\$9,000.00	\$2,790.00	
27	11/20/2037	\$63,000.00	\$5,760.00	\$4,500.00	\$1,260.00	\$58,500.00
28	5/20/2038	\$58,500.00	\$5,670.00	\$4,500.00	\$1,170.00	\$54,000.00
	Total F/Y		\$11,430.00	\$9,000.00	\$2,430.00	
29	11/20/2038	\$54,000.00	\$5,580.00	\$4,500.00	\$1,080.00	\$49,500.00
30	5/20/2039	\$49,500.00	\$5,490.00	\$4,500.00	\$990.00	\$45,000.00
	Total F/Y		\$11,070.00	\$9,000.00	\$2,070.00	
31	11/20/2039	\$45,000.00	\$5,400.00	\$4,500.00	\$900.00	\$40,500.00
32	5/20/2040	\$40,500.00	\$5,310.00	\$4,500.00	\$810.00	\$36,000.00
	Total F/Y		\$10,710.00	\$9,000.00	\$1,710.00	
33	11/20/2040	\$36,000.00	\$5,220.00	\$4,500.00	\$720.00	\$31,500.00
34	5/20/2041	\$31,500.00	\$5,130.00	\$4,500.00	\$630.00	\$27,000.00
	Total F/Y		\$9,000.00	\$9,000.00	\$0.00	
35	11/20/2041	\$27,000.00	\$5,040.00	\$4,500.00	\$540.00	\$22,500.00
36	5/20/2042	\$22,500.00	\$4,950.00	\$4,500.00	\$450.00	\$18,000.00
	Total F/Y		\$9,000.00	\$9,000.00	\$0.00	
37	11/20/2042	\$18,000.00	\$4,860.00	\$4,500.00	\$360.00	\$13,500.00
38	5/20/2043	\$13,500.00	\$4,770.00	\$4,500.00	\$270.00	\$9,000.00
	Total F/Y		\$9,000.00	\$9,000.00	\$0.00	
39	11/20/2043	\$9,000.00	\$4,680.00	\$4,500.00	\$180.00	\$4,500.00
40	5/20/2044	\$4,500.00	\$4,590.00	\$4,500.00	\$90.00	\$0.00
	Total F/Y		\$9,000.00	\$9,000.00	\$0.00	

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LAKE BUTLER
FLORIDA



LAKE BUTLER
FLORIDA



Scenery, Serenity, and YOU

Water Fund



Introduction

The City of Lake Butler has two deep wells that tap into a deep aquifer (Floridian) that furnishes the water for the community. The city is blessed to have good water considering the droughts across the country. The average water volume pumped is 225,000 gallons per day.

New Water Holding Tank

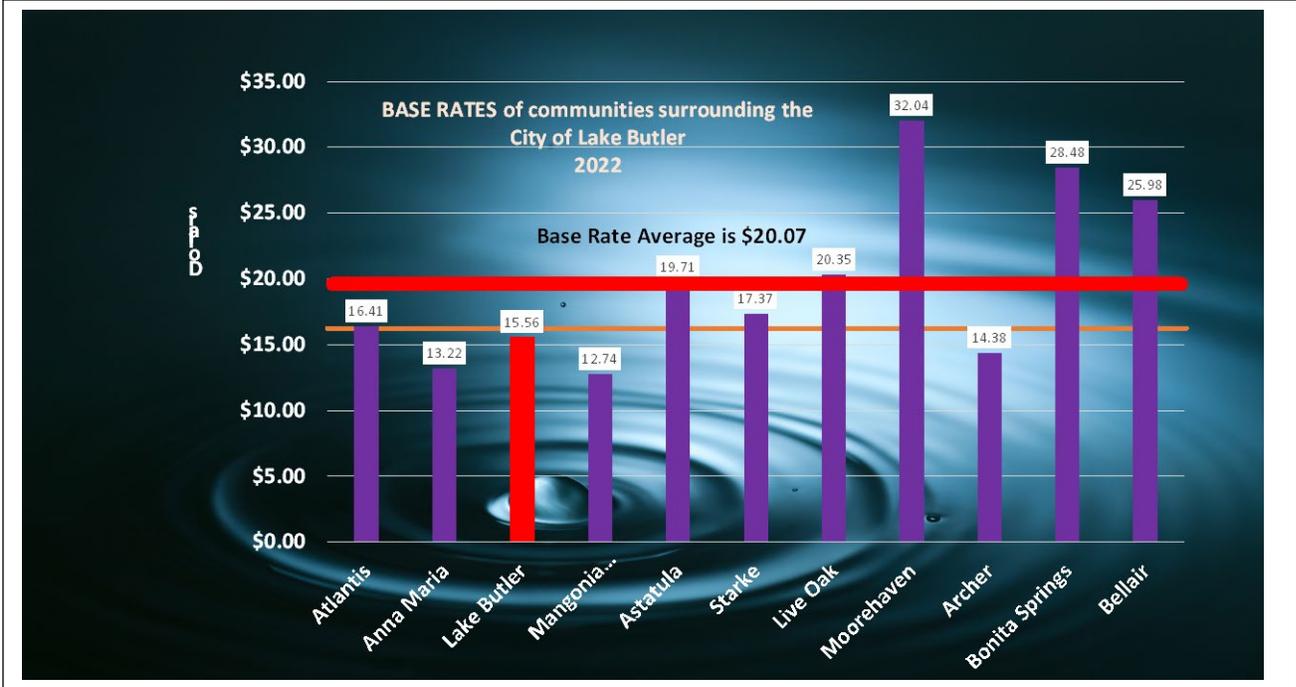
The State of Florida legislature has passed an appropriation bill approving \$875,000 for a new 250,000-gallon water holding tank. The current tank is over 50 years old and is decaying from the inside. A concern of it imploding and spilling the contents toward an elementary school is of concern. The engineers are in the Planning Stages of Planning Stages of designing a modern efficient holding tank.



Water Use

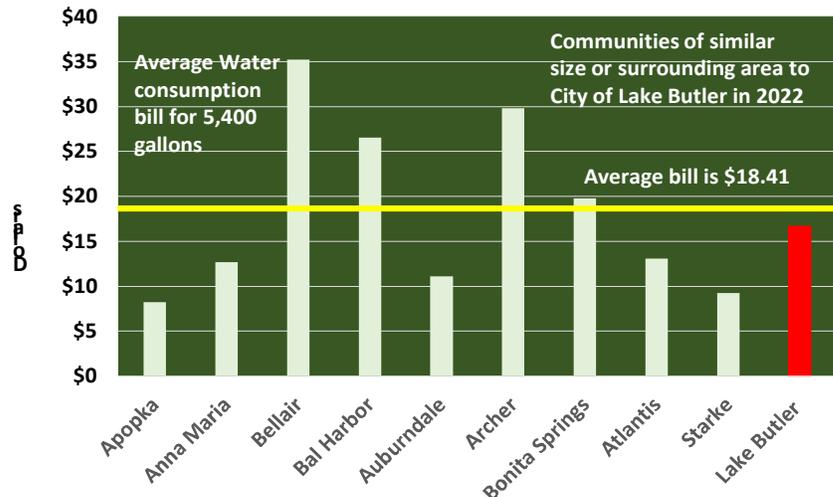
Water Rates have been increased slightly in the last couple of years after not having been increased for ten years. Water rates are broken down into two components which are the base rate and usage charges. The base rate is designed to cover the costs of the fixed assets. The usage charge is the amount charged for the volume of water used which will vary by the customer. This is the variable costs of the utility system. Costs of water should be at a tiered rate system where the single senior citizen who uses very little water pays less than the large commercial user. The current rates are compared to several other communities our size in Florida and the City of Lake Butler is still well below the rates being charged by other cities. The City of Lake Butler has a current base rate of \$13.90. It is proposed to raise the base rate to \$15.56 or an 11% increase. This increase will still be well below the average of surrounding communities.

The average residential consumption is 5,400 gallons per month. The current rate for 5,400 gallons is (5,400 X \$2.80=\$15.12). Rates increased by 10% would be an increase of \$0.05 per day. Costs have increased since the last water rate increase, and the asset management program needs to be followed. Below are two charts showing the rates from the surrounding communities in comparison to the City of Lake Butler. The proposed rate would increase the monthly payment to \$16.63 or five cents per day increase.



The base rate is well below the average for surrounding communities. The base rate is a function of the debt, divided by the number of customers, plus the number of gallons included in the base rate, times the cost per 1,000 gallons. The 1,000-gallon rate is a function of operational costs that include operating expenses, transfers out, and depreciation. System sustainability is the focus. Service to customers outside the city becomes more complex and the rates are 125% of those residents inside the city limits.

Water Fund				
Current and Proposed Rates				
2022-2023				
<u>Gallons</u>	<u>Current Water Rates</u>		<u>Proposed Water Rates</u>	
	<u>Rates per thousand gallons</u>		<u>Rates per thousand gallons</u>	
0-5,000		\$2.50		\$2.75
5,001-10,000		\$2.80		\$3.08
10,001-15,000		\$3.10		\$3.41
15,001-20,000		\$3.40		\$3.75
20,001-25,000		\$3.70		\$4.10
25,001 and up		\$4.10		\$4.50



Personnel

Salaries center around two distinct activities – administration and operations. Cost accounting is used to reflect the time employees are spending in the system. This creates an increase from prior years as salaries were not allocated to areas of work. This process gives a clearer picture of costs so revenues can match the cost structure.

Water Fund

Percentage of work assigned to positions

2022-2023

<u>Administration</u>	<u>Salaries as Percentage Assigned</u>
Accounts Receivable	30%
Accounts Payable	30%
Chief Financial Officer	30%
City Manager	30%
<u>Operations</u>	
Director of Public Works	40%
Utilities Operator	50%
Assistant Public Works Director	30%
Assistant Utilities Operator	50%
Maintenance	50%



In Florida the State has provided an unfunded mandate that the minimum wage will be \$15 per hour by 2025. With this budget the city will be at \$13 per hour and anticipate falling in line with the mandate by the due date.

Health Insurance

The City of Lake Butler provides a flat \$8,000 to each employee for their health insurance. This is designed to cover themselves and their family. It is a stipend, so it is reflected as part of their income, and it is up to the employee to furnish their own health insurance.

Retirement

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

Maintenance

As the fixed assets are becoming fully depreciated, the maintenance of the equipment is increasing. At 98% depreciated, the assets of the system need replacement. A grant was received recently to replace all the water meters with automatic reading meters that report their usage directly to City Hall and eliminates two weeks of an employee's time to read the meters. This employee was reassigned to be more productive for the system. Repair and replacement of fire hydrants, new valves, and sections of water lines are focused on replacement.

Depreciation

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

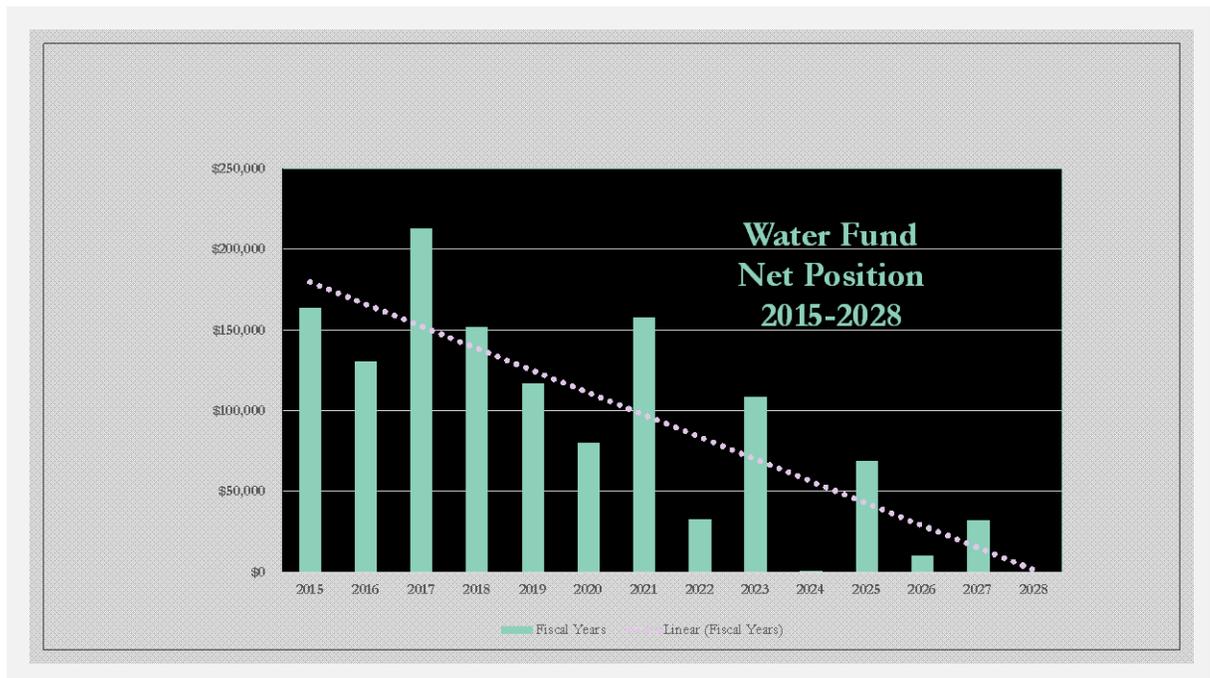
Transfer to the General Fund

This amount is a payment in lieu of taxes and reflects the cost of doing business. Fixed asset value per the audit times the millage rate which is used as the bases for the payment in lieu of taxes plus an administrative fee is the transfer amount.



Net Position

The utility system needs to have a higher-than-normal ratio of net position to operating expenses. This is due to the significant underground assets and the potential cost of repairs. The graph below reflects the estimated retained earnings through 2028 fiscal year.



Revenue Pledged to Outstanding Loans

Pay as you go is the premise if grants are not secured. The State of Florida department of Environmental Protection has awarded the city with a Planning Loan and a Construct Loan for the water meters. Water meter planning grant was \$54,000 at 1.57% and a Water meter construction grant for \$1.2 million. The grant had \$1,051,600 forgiven by the State leaving a total loan of \$202,740 payable over a thirty-year span at 0.85%. To conform to the 115% revenue coverage, \$11,500 each year will be pledged from revenues to cover the debt.

Debt

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



Water Fund

Performance Measurements

2022-2023

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Average daily flow (actual gallons, 000)	213.5	224.1	221.9	208.5	217.3	219
User charges as a percent of revenues	94%	92%	96%	95%	95%	96%
Percentage of electricity to sales	9%	9%	9%	9%	9%	7%
Number of Fire Hydrants Replaced/Repaired	1	0	0	3	5	8
Number of water valves installed	0	0	0	2	3	4

Rates are determined by:

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

Goal

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

Budget Drivers

Water Fund

2023-2028

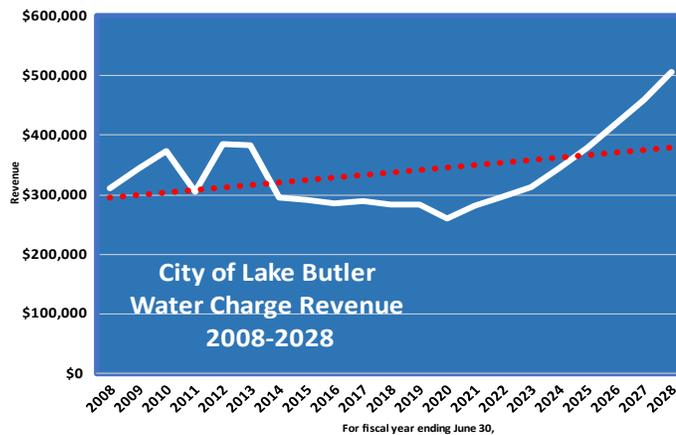
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Sales Assumptions	10%	10%	10%	10%	10%	10%
Payroll	3%	4%	5%	4%	3%	3%
Debt Coverage	115%	115%	115%	115%	115%	115%
Net Position Ratio	40%	40%	40%	40%	40%	40%
Consumer Price Index	3%	4%	5%	4%	3%	3%
PAYGO Funding (,000)						
Grants (,000)						



Water Fund

	Audited*			Projected	Budget	Budget
	2019	2020	2021	2022	2022	2023
Revenues						
Charges						
Water Use	\$284,502	\$260,768	\$282,166	\$285,000	\$297,000	\$313,500
Tap Fees	\$19,236	\$0	\$38,476	\$20,000	\$7,000	\$20,000
Service Resto Chg	\$0	\$0	\$0	\$14,000	\$7,000	\$12,000
Non-sufficient ck fee	\$0	\$0	\$0	\$300	\$200	\$500
Total Charges	\$303,738	\$260,768	\$320,642	\$319,300	\$311,200	\$346,000
Other						
Interest Earned	\$625	\$681	\$0	\$0	\$600	\$500
Grants	\$11,904	\$96,400	\$1,091,804	\$0	\$0	\$800,000
Total Other	\$12,529	\$97,081	\$1,091,804	\$0	\$600	\$800,500
Total Revenues	\$316,267	\$357,849	\$1,412,446	\$319,300	\$311,800	\$1,146,500

2021 grant was for water meters 2023 grant is for a new water tank approved by the Florida legislature via appropriations bill.



Operating Ratio - calculation of the operating revenue divided by the operating expenses incl depreciation and should be higher than 1.0	1.62	0.76	0.96	1.38	2.56	1.41
Debt Service Ratio - measures a system's capacity to pay debt service (principal and interest), is calculated by taking operating revenue minus operating expense and then dividing by debt service (principal and interest).						
Should over 1.2	0.00	(0.93)	(0.19)	(2.77)	(2.77)	0.72



Water Fund

Proposed Five Year Budget

Revenues

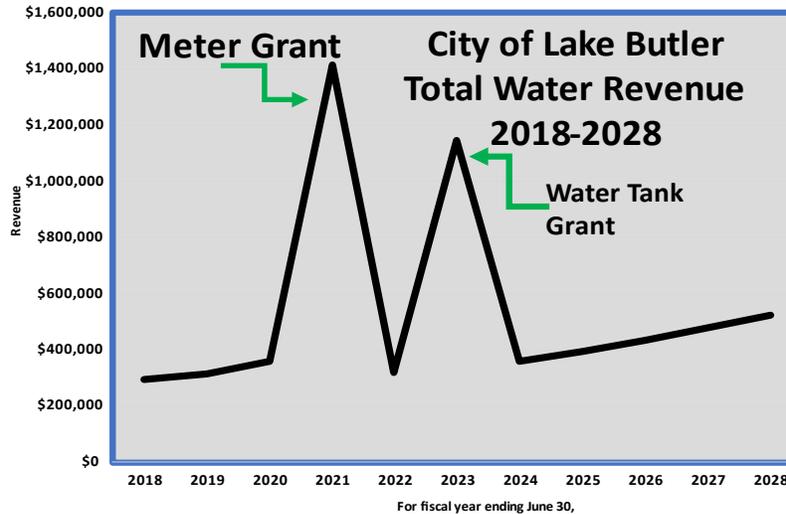
Charges

	2024	2025	2026	2027	2028
Water Use	\$344,800	\$380,000	\$418,000	\$460,000	\$506,000
Tap Fees	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Service Restoration Charge	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
Non-sufficient check fee	\$500	\$500	\$500	\$500	\$500
Total Charges	\$360,300	\$395,500	\$433,500	\$475,500	\$521,500

Other

Interest Earned	\$500	\$500	\$500	\$500	\$500
Grants	\$0	\$0	\$0	\$0	\$0
Total Other	\$500	\$500	\$500	\$500	\$500

Total Revenues	\$360,800	\$396,000	\$434,000	\$476,000	\$522,000
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Operating Ratio - this is a calculation of the operating revenue divided by the operating expenses incl depreciation and should be higher than 1.0

	1.40	1.51	1.62	1.76	1.89
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Debt Service Ratio - measures a system's capacity to pay debt service (principal and interest), is calculated by taking operating revenue minus operating expense and then dividing by debt service (principal and interest).

Should be 1.2 or higher	7.83	10.06	12.32	1.53	18.29
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Water Fund

	Audited*			Projected <u>2022</u>	Budget <u>2022</u>	Budget <u>2023</u>
	<u>2019</u>	<u>2020</u>	<u>2021</u>			
Expenditures						
Personal Services	\$159,437	\$175,344	\$181,146			
Salaries - Admin.	\$0	\$0	\$0	\$84,000	\$84,000	\$84,000
Salaries - Operation	\$0	\$0	\$0	\$60,000	\$63,000	\$80,000
Overtime	\$0	\$0	\$0	\$4,000	\$2,000	\$5,000
On Call	\$0	\$0	\$0	\$500	\$2,200	\$500
Health Insurance	\$0	\$0	\$0	\$20,000	\$25,500	\$25,000
FICA	\$0	\$0	\$0	\$9,200	\$9,200	\$9,300
Medicare	\$0	\$0	\$0	\$2,200	\$2,200	\$2,500
Housing	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000
Retirement	\$0	\$0	\$0	\$22,200	\$22,200	\$25,000
Life Insurance	\$0	\$0	\$0	\$600	\$1,000	\$1,000
Workers Comp	\$0	\$0	\$0	\$5,700	\$5,700	\$5,900
Total Personal Services	\$159,437	\$175,344	\$181,146	\$211,400	\$220,000	\$241,200
Operating Expenses	\$185,164	\$236,469	\$211,976	\$0	\$0	\$0
Environmental Assessment	\$0	\$0	\$0	\$2,000	\$7,500	\$7,000
Audit	\$0	\$0	\$0	\$4,000	\$4,000	\$4,000
Contractual Security	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
Travel	\$0	\$0	\$0	\$100	\$300	\$300
Training	\$0	\$0	\$0	\$700	\$1,000	\$1,000
Telephone	\$0	\$0	\$0	\$1,200	\$2,100	\$1,500
Mobile telephone	\$0	\$0	\$0	\$1,800	\$1,400	\$2,000
Postage	\$0	\$0	\$0	\$200	\$1,600	\$500
Electricity -						
Utility Building	\$0	\$0	\$0	\$300	\$500	\$500
Water Plant	\$0	\$0	\$0	\$25,000	\$22,000	\$25,000
Insurance						
Liability	\$0	\$0	\$0	\$12,000	\$12,000	\$13,000
Property	\$0	\$0	\$0	\$4,000	\$800	\$4,000
Water Property	\$0	\$0	\$0	\$800	\$4,000	\$3,000
Auto	\$0	\$0	\$0	\$400	\$2,000	\$1,000
Maintenance						
Building	\$0	\$0	\$0	\$2,000	\$3,000	\$3,000
Equipment	\$0	\$0	\$0	\$20,000	\$12,000	\$25,000



Water Fund

Proposed Five Year Budget

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Expenditures					
Personal Services					
Salaries - Administration	\$88,000	\$91,000	\$94,000	\$96,800	\$99,000
Salaries - Operation	\$82,000	\$86,000	\$90,000	\$92,000	\$95,000
Overtime	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
On Call	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Health Insurance	\$25,000	\$25,000	\$26,000	\$26,000	\$26,000
FICA	\$10,000	\$11,000	\$12,000	\$13,000	\$14,000
Medicare	\$2,500	\$2,500	\$2,600	\$2,600	\$2,700
Housing	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Retirement	\$25,000	\$27,000	\$28,000	\$29,000	\$30,000
Life Insurance	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Workers Comp	\$5,900	\$6,100	\$6,300	\$6,500	\$6,600
Total Personal Services	\$248,400	\$258,600	\$268,900	\$275,900	\$283,300
Operating Expenses					
Environmental Assessment	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
Audit	\$4,000	\$6,000	\$6,000	\$6,000	\$7,500
Contractual Security	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Travel	\$300	\$300	\$300	\$300	\$300
Training	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Telephone	\$2,100	\$2,100	\$2,100	\$2,100	\$2,200
Mobile telephone	\$1,400	\$1,400	\$1,400	\$1,400	\$1,500
Postage	\$1,600	\$1,700	\$1,700	\$1,700	\$2,000
Electricity -					
Utility Building	\$500	\$600	\$600	\$600	\$1,000
Water Plant	\$26,000	\$27,000	\$28,000	\$29,000	\$30,000
Insurance					
Liability	\$14,000	\$15,000	\$16,000	\$17,000	\$18,000
Property	\$4,200	\$4,400	\$4,600	\$4,800	\$5,000
Water Property	\$4,000	\$4,000	\$4,000	\$4,000	\$5,000
Auto	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Maintenance					
Building	\$3,100	\$3,200	\$3,300	\$3,400	\$4,000
Equipment	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000



Water Fund

	Audited*			Projected	Budget	Budget
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Expenditures						
Water Lines	\$0	\$0	\$0	\$25,000	\$5,000	\$25,000
Water Tower	\$0	\$0	\$0	\$12,000	\$10,000	\$12,000
Operating Supplies	\$0	\$0	\$0	\$62,000	\$13,000	\$50,000
Chlorine Supplies	\$0	\$0	\$0	\$2,000	\$3,500	\$4,500
Vehicle Supplies	\$0	\$0	\$0	\$500	\$1,200	\$1,500
Fuel	\$0	\$0	\$0	\$4,000	\$6,000	\$7,000
Uniforms	\$0	\$0	\$0	\$500	\$1,200	\$1,200
Dues	\$0	\$0	\$0	\$500	\$1,200	\$1,200
Interest Expense	\$0	\$83,830	\$70,928	\$5,000	\$4,800	\$2,400
Depreciation	\$0	\$19,000	\$51,587	\$44,000	\$44,000	\$52,000
Total Operating Expense	\$187,183	\$339,299	\$334,491	\$231,000	\$165,100	\$248,600
Transfer to General Fund	\$5,000	\$6,000	\$0	\$0	\$20,000	\$30,000
Equity transfer	\$0	\$664,389	\$0	\$0	\$0	\$0
Transfer other	\$0	\$77,795	\$0	\$0	\$0	\$0
Transfer - in	\$0	\$0	(\$140,000)	\$0	\$0	\$0
Restricted: debt cov	\$0	\$0	\$0	\$0	\$12,000	\$12,000
Capital Items	\$0	\$0	\$0	\$0	\$20,000	\$895,000
Total Expenses	\$351,620	\$1,262,827	\$375,637	\$442,400	\$437,100	\$1,426,800
Net income/ (loss)	(\$35,353)	(\$904,978)	\$1,036,809	(\$123,100)	(\$125,300)	(\$280,300)
Net Position						
Beginning of the year	\$152,337	\$116,984	\$80,433	\$1,117,242	\$1,117,242	\$994,142
Prior year adjustment		\$868,427				
End of the Year	\$116,984	\$80,433	\$1,117,242	\$994,142	\$991,942	\$713,842

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

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

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



Water Fund

	Proposed Five Year Budget				
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Expenditures					
Water Lines	\$25,000	\$25,000	\$25,000	\$25,000	\$28,000
Water Tower	\$12,000	\$12,000	\$15,000	\$15,000	\$15,000
Operating Supplies	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Chlorine Supplies	\$3,500	\$4,000	\$4,500	\$5,000	\$5,000
Vehicle Supplies	\$1,200	\$1,200	\$1,500	\$1,500	\$2,000
Fuel	\$6,000	\$6,000	\$6,500	\$7,000	\$7,000
Uniforms	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
Dues	\$1,200	\$1,300	\$1,300	\$1,400	\$1,500
Interest Expense	\$2,200	\$2,000	\$1,800	\$1,600	\$1,500
Depreciation	\$55,000	\$55,000	\$54,000	\$54,000	\$50,000
Total Operating Expense	\$254,000	\$258,900	\$264,300	\$267,500	\$273,200
Transfer to General Fund	\$35,000	\$40,000	\$45,000	\$50,000	\$55,000
Equity transfer	\$0	\$0	\$0	\$0	\$0
Transfer other	\$0	\$0	\$0	\$0	\$0
Transfer - in	\$0	\$0	\$0	(\$150,000)	\$0
Restricted: Pledged debt cov	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Capital Items	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Total Expenses	\$569,400	\$589,500	\$610,200	\$475,400	\$643,500
Net income/(loss)	(\$208,600)	(\$193,500)	(\$176,200)	\$600	(\$121,500)
Net Position					
Beginning of the year	\$713,842	\$505,242	\$311,742	\$135,542	\$136,142
End of the Year	\$505,242	\$311,742	\$135,542	\$136,142	\$14,642

Notes: *(Strategic Goal #4)*

FY 2023 -Fire Hydrant Replacement \$10,000; Water Valve Program \$10,000 water tank \$875,000

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

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

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

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

FY - 2028 Fire Hydrant Replacement \$10,000; Water Valve Replacement Program \$10,000

City of Lake Butler, Florida
Drinking Water State Revolving Loan Fund (DWSRF)
Water Meters Planning Phase
Amortization of Loan

Loan	\$104,934.00	Annual Interest Rate	1.57%
Less Loan forgiveness	<u>(\$51,859.46)</u>	Loan period in years	10
Net Loan	\$53,074.54	Start Date of Loan	12/15/2020

<u>Payment Date</u>	<u>Beginning Balance</u>	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Ending Balance</u>	
12/15/2020	\$53,074.54	\$2,887.00	\$2,470.36	\$416.64	\$50,604.18	Paid
6/15/2021	\$50,604.18	\$2,887.00	\$2,489.76	\$397.24	\$48,114.42	Paid
Fiscal Year 20-21	Paid	\$5,774.00	\$4,960.12	\$813.88		
12/15/2021	\$48,114.42	\$2,887.00	\$2,509.30	\$377.70	\$45,605.12	Paid
6/15/2022	\$45,605.12	\$2,887.00	\$2,529.00	\$358.00	\$43,076.12	Paid
Fiscal Year 21-22		\$5,774.00	\$5,038.30	\$735.70		
12/15/2022	\$43,076.12	\$2,887.00	\$2,548.85	\$338.15	\$40,527.26	
6/15/2023	\$40,527.26	\$2,887.00	\$2,568.86	\$318.14	\$37,958.40	
Fiscal Year 22-23		\$5,774.00	\$5,117.71	\$656.29		
12/15/2023	\$37,958.40	\$2,887.00	\$2,589.03	\$297.97	\$35,369.38	
6/15/2024	\$35,369.38	\$2,887.00	\$2,609.35	\$277.65	\$32,760.03	
Fiscal Year 23-24		\$5,774.00	\$5,198.38	\$575.62		
12/15/2024	\$32,760.03	\$2,887.00	\$2,629.83	\$257.17	\$30,130.19	
6/15/2025	\$30,130.19	\$2,887.00	\$2,650.48	\$236.52	\$27,479.71	
Fiscal Year 24-25		\$5,774.00	\$5,280.31	\$493.69		
12/15/2025	\$27,479.71	\$2,887.00	\$2,671.28	\$215.72	\$24,808.43	
6/15/2026	\$24,808.43	\$2,887.00	\$2,692.25	\$194.75	\$22,116.18	
Fiscal Year 25-26		\$5,774.00	\$5,363.54	\$410.46		
12/15/2026	\$22,116.18	\$2,887.00	\$2,713.39	\$173.61	\$19,402.79	
6/15/2027	\$19,402.79	\$2,887.00	\$2,734.69	\$152.31	\$16,668.10	
Fiscal Year 26-27		\$5,774.00	\$5,448.08	\$325.92		
12/15/2027	\$16,668.10	\$2,887.00	\$2,756.16	\$130.84	\$13,911.94	
6/15/2028	\$13,911.94	\$2,887.00	\$2,777.79	\$109.21	\$11,134.15	
Fiscal Year 27-28		\$5,774.00	\$5,533.95	\$240.05		

City of Lake Butler, Florida			
Drinking Water State Revolving Loan Fund (DWSRF)			
Water Meters	Planning Phase		
Amortization of Loan			
Loan	\$104,934.00	Annual Interest Rate	1.57%
Less Loan forgiveness	<u>(\$51,859.46)</u>	Loan period in years	10
Net Loan	\$53,074.54	Start Date of Loan	12/15/2020

<u>Payment Date</u>	<u>Beginning Balance</u>	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Ending Balance</u>
12/15/2028	\$11,134.15	\$2,887.00	\$2,799.60	\$87.40	\$8,334.56
6/15/2029	\$8,334.56	\$2,887.00	\$2,821.57	\$65.43	\$5,512.98
Fiscal Year 28-29		\$5,774.00	\$5,621.17	\$152.83	
12/15/2029	\$5,512.98	\$2,887.00	\$2,843.72	\$43.28	\$2,669.26
6/15/2030	\$2,669.26	\$2,854.06	\$2,833.11	\$20.95	\$0.00
Fiscal Year 29-30		\$5,741.06	\$5,676.83	\$64.23	

City of Lake Butler, Florida Federal Program Number F598458819-0
Drinking Water State Revolving Loan Fund (DWSRF)(DW630111) CFDA NO. 66.468
Water Meters Construction Phase CFDA Title Capitalization Grants for Drinking Water State
Amortization of Loan Revolving Fund

Loan	\$1,253,600.00	Annual Interest Rate	0.85%
Less Loan forgiveness	<u>(\$1,051,560.00)</u>	Loan period in years	30
Capitalized Interest	\$312.00		
Net Loan	\$202,352.00	Start Date of Loan	10/15/2021

<u>Payment Date</u>	<u>Beginning Balance</u>	<u>Service Fee</u>	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Ending Balance</u>	
Original Loan							\$202,352.36
10/15/2021	\$202,352.36	\$0.00	\$2,887.00	\$3,235.59	\$860.00	\$199,116.77	Paid
4/15/2022	\$199,116.77	\$3,054.11	\$2,887.00	\$0.00	\$1,563.07	\$199,116.77	Paid
Fiscal Year 21-22	Paid		\$5,774.00	\$3,235.59	\$2,423.06		
10/15/2022	\$199,116.77	\$1,008.33	\$3,900.36	\$2,045.79	\$846.25	\$197,070.98	
4/15/2023	\$197,070.98		\$3,900.36	\$3,062.81	\$837.55	\$194,008.17	
Fiscal Year 22-23			\$7,800.72	\$5,108.60	\$1,683.80		
10/15/2023	\$194,008.17		\$3,900.36	\$3,075.83	\$824.53	\$190,932.34	
4/15/2024	\$190,932.34		\$3,900.36	\$3,088.90	\$811.46	\$187,843.45	
Fiscal Year 23-24			\$7,800.72	\$6,164.72	\$1,636.00		
10/15/2024	\$187,843.45		\$3,900.36	\$3,102.03	\$798.33	\$184,741.42	
4/15/2025	\$184,741.42		\$3,900.36	\$3,115.21	\$785.15	\$181,626.21	
Fiscal Year 24-25			\$7,800.72	\$6,217.23	\$1,583.49		
10/15/2025	\$181,626.21		\$3,900.36	\$3,128.45	\$771.91	\$178,497.76	
4/15/2026	\$178,497.76		\$3,900.36	\$3,141.74	\$758.62	\$175,356.02	
Fiscal Year 25-26			\$7,800.72	\$6,270.19	\$1,530.53		
10/15/2026	\$175,356.02		\$3,900.36	\$3,155.10	\$745.26	\$172,200.92	
4/15/2027	\$172,200.92		\$3,900.36	\$3,168.51	\$731.85	\$169,032.42	
Fiscal Year 26-27			\$7,800.72	\$6,323.60	\$1,477.12		
10/15/2027	\$169,032.42		\$3,900.36	\$3,181.97	\$718.39	\$165,850.44	
4/15/2028	\$165,850.44		\$3,900.36	\$3,195.50	\$704.86	\$162,654.95	
Fiscal Year 27-28			\$7,800.72	\$6,377.47	\$1,423.25		
10/15/2028	\$162,654.95		\$3,900.36	\$3,209.08	\$691.28	\$159,445.87	
4/15/2029	\$159,445.87		\$3,900.36	\$3,222.72	\$677.64	\$156,223.16	
Fiscal Year 28-29			\$7,800.72	\$6,431.79	\$1,368.93		

City of Lake Butler, Florida		Federal Program Number	F598458819-0
Drinking Water State Revolving Loan Fund (DWSRF)(DW630111)		CFDA NO.	66.468
Water Meters	Construction Phase	CFDA Title	Capitalization Grants for Drinking Water State
Amortization of Loan		Revolving Fund	
Loan	\$1,253,600.00	Annual Interest Rate	0.85%
Less Loan forgiveness	(\$1,051,560.00)	Loan period in years	30
Capitalized Interest	\$312.00		
Net Loan	\$202,352.00	Start Date of Loan	10/15/2021

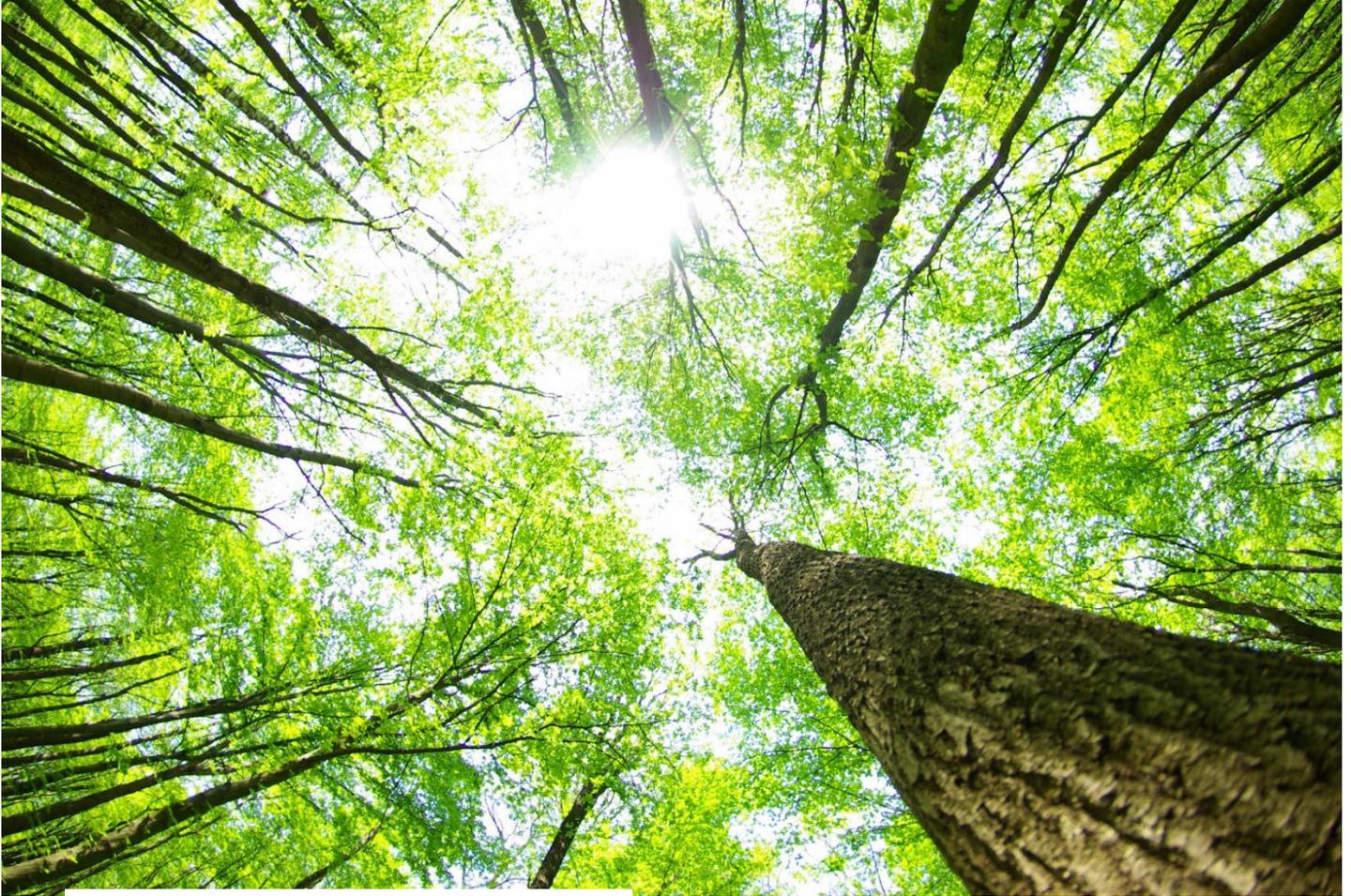
<u>Payment Date</u>	<u>Balance</u>	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Balance</u>
10/15/2029	\$156,223.16	\$3,900.36	\$3,236.41	\$663.95	\$152,986.75
4/15/2030	\$152,986.75	\$3,900.36	\$3,250.17	\$650.19	\$149,736.58
Fiscal Year 29-30		\$7,800.72	\$6,486.58	\$1,314.14	
10/15/2030	\$149,736.58	\$3,900.36	\$3,263.98	\$636.38	\$146,472.60
4/15/2031	\$146,472.60	\$3,900.36	\$3,277.85	\$622.51	\$143,194.75
Fiscal Year 30-31		\$7,800.72	\$6,541.83	\$1,258.89	
10/15/2031	\$143,194.75	\$3,900.36	\$3,291.78	\$608.58	\$139,902.97
4/15/2032	\$139,902.97	\$3,900.36	\$3,305.77	\$594.59	\$136,597.20
Fiscal Year 31-32		\$7,800.72	\$6,597.55	\$1,203.17	
10/15/2032	\$136,597.20	\$3,900.36	\$3,319.82	\$580.54	\$133,277.38
4/15/2033	\$133,277.38	\$3,900.36	\$3,333.93	\$566.43	\$129,943.44
Fiscal Year 32-33		\$7,800.72	\$6,653.75	\$1,146.97	
10/15/2033	\$129,943.44	\$3,900.36	\$3,348.10	\$552.26	\$126,595.34
4/15/2034	\$126,595.34	\$3,900.36	\$3,362.33	\$538.03	\$123,233.01
Fiscal Year 33-34		\$7,800.72	\$6,710.43	\$1,090.29	
10/15/2034	\$123,233.01	\$3,900.36	\$3,376.62	\$523.74	\$119,856.40
4/15/2035	\$119,856.40	\$3,900.36	\$3,390.97	\$509.39	\$116,465.42
Fiscal Year 34-35		\$7,800.72	\$6,767.59	\$1,033.13	
10/15/2035	\$116,465.42	\$3,900.36	\$3,405.38	\$494.98	\$113,060.04
4/15/2036	\$113,060.04	\$3,900.36	\$3,419.85	\$480.51	\$109,640.19
Fiscal Year 35-36		\$7,800.72	\$6,825.24	\$975.48	
10/15/2036	\$109,640.19	\$3,900.36	\$3,434.39	\$465.97	\$106,205.80
4/15/2037	\$106,205.80	\$3,900.36	\$3,448.99	\$451.37	\$102,756.81
Fiscal Year 36-37		\$7,800.72	\$6,883.37	\$917.35	
10/15/2037	\$102,756.81	\$3,900.36	\$3,463.64	\$436.72	\$99,293.17
4/15/2038	\$99,293.17	\$3,900.36	\$3,478.36	\$422.00	\$95,814.81
Fiscal Year 37-38		\$7,800.72	\$6,942.01	\$858.71	
10/15/2038	\$95,814.81	\$3,900.36	\$3,493.15	\$407.21	\$92,321.66
4/15/2039	\$92,321.66	\$3,900.36	\$3,507.99	\$392.37	\$88,813.67
Fiscal Year 38-39		\$7,800.72	\$7,001.14	\$799.58	
10/15/2039	\$88,813.67	\$3,900.36	\$3,522.90	\$377.46	\$85,290.76
4/15/2040	\$85,290.76	\$3,900.36	\$3,537.87	\$362.49	\$81,752.89
Fiscal Year 39-40		\$7,800.72	\$7,060.78	\$739.94	

City of Lake Butler, Florida		Federal Program Number	F598458819-0
Drinking Water State Revolving Loan Fund (DWSRF)(DW630111)		CFDA NO.	66.468
Water Meters	Construction Phase	CFDA Title	Capitalization Grants for Drinking Water State
Amortization of Loan		Revolving Fund	
Loan	\$1,253,600.00	Annual Interest Rate	0.85%
Less Loan forgiveness	(\$1,051,560.00)	Loan period in years	30
Capitalized Interest	\$312.00		
Net Loan	\$202,352.00	Start Date of Loan	10/15/2021

<u>Payment Date</u>	<u>Balance</u>	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Balance</u>
10/15/2040	\$81,752.89	\$3,900.36	\$3,552.91	\$347.45	\$78,199.98
4/15/2041	\$78,199.98	\$3,900.36	\$3,568.01	\$332.35	\$74,631.97
Fiscal Year 40-41		\$7,800.72	\$7,120.92	\$679.80	
10/15/2041	\$74,631.97	\$3,900.36	\$3,583.17	\$317.19	\$71,048.80
4/15/2042	\$71,048.80	\$3,900.36	\$3,598.40	\$301.96	\$67,450.39
Fiscal Year 41-42		\$7,800.72	\$7,181.58	\$619.14	
10/15/2042	\$67,450.39	\$3,900.36	\$3,613.70	\$286.66	\$63,836.70
4/15/2043	\$63,836.70	\$3,900.36	\$3,629.05	\$271.31	\$60,207.64
Fiscal Year 42-43		\$7,800.72	\$7,242.75	\$557.97	
10/15/2043	\$60,207.64	\$3,900.36	\$3,644.48	\$255.88	\$56,563.17
4/15/2044	\$56,563.17	\$3,900.36	\$3,659.97	\$240.39	\$52,903.20
Fiscal Year 43-44		\$7,800.72	\$7,304.44	\$496.28	
10/15/2044	\$52,903.20	\$3,900.36	\$3,675.52	\$224.84	\$49,227.68
4/15/2045	\$49,227.68	\$3,900.36	\$3,691.14	\$209.22	\$45,536.53
Fiscal Year 44-45		\$7,800.72	\$7,366.66	\$434.06	
10/15/2045	\$45,536.53	\$3,900.36	\$3,706.83	\$193.53	\$41,829.71
4/15/2046	\$41,829.71	\$3,900.36	\$3,722.58	\$177.78	\$38,107.12
Fiscal Year 45-46		\$7,800.72	\$7,429.41	\$371.31	
10/15/2046	\$38,107.12	\$3,900.36	\$3,738.40	\$161.96	\$34,368.72
4/15/2047	\$34,368.72	\$3,900.36	\$3,754.29	\$146.07	\$30,614.42
Fiscal Year 46-47		\$7,800.72	\$7,492.70	\$308.02	
10/15/2047	\$30,614.42	\$3,900.36	\$3,770.25	\$130.11	\$26,844.18
4/15/2048	\$26,844.18	\$3,900.36	\$3,786.27	\$114.09	\$23,057.90
Fiscal Year 47-48		\$7,800.72	\$7,556.52	\$244.20	
10/15/2048	\$23,057.90	\$3,900.36	\$3,802.36	\$98.00	\$19,255.54
4/15/2049	\$19,255.54	\$3,900.36	\$3,818.52	\$81.84	\$15,437.02
Fiscal Year 48-49		\$7,800.72	\$7,620.89	\$179.83	
10/15/2049	\$15,437.02	\$3,900.36	\$3,834.75	\$65.61	\$11,602.26
4/15/2050	\$11,602.26	\$3,900.36	\$3,851.05	\$49.31	\$7,751.21
Fiscal Year 49-50		\$7,800.72	\$7,685.80	\$114.92	
10/15/2050	\$7,751.21	\$3,900.36	\$3,867.42	\$32.94	\$3,883.79
4/15/2051	\$3,883.79	\$3,900.30	\$3,883.79	\$16.51	\$0.00
Fiscal Year 50-51		\$7,800.66	\$7,751.21	\$49.45	



LAKE BUTLER
FLORIDA



Scenery, Serenity, and YOU

Wastewater Fund

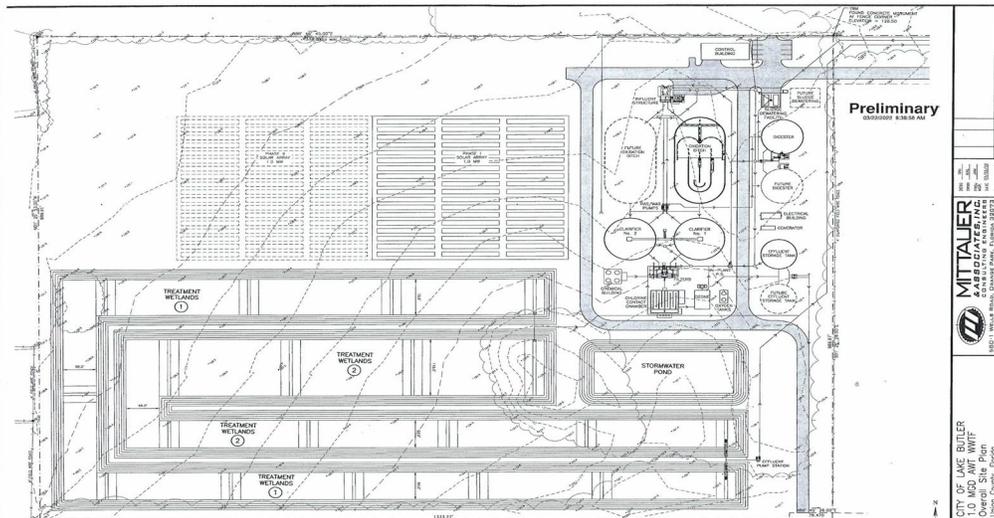


Introduction

The City of Lake Butler currently operates a 0.7 million gallons per day (MGD) annual average daily flow wastewater treatment facility with a permitted capacity extended aeration activated sludge facility. The current facility consists of two static screens, one 0.4 MGD flow splitter, one 0.3 MGD flow splitter, two 133,750 – gallon aeration basins, two 101,250-gallon aeration basins, two 400 gallon 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.

New Wastewater Treatment Plant

Plans are being developed for a new one million gallon per day advanced wastewater treatment facility with the ability to expand to two million gallons per day in the future. The city has been awarded a \$29.6 million grant to construct the plant, \$400,000 to purchase the land, and \$3,000,000 to develop the plans. The facility will be constructing new concepts in the wetlands that will allow reused water to be filtered by the sand and move to the aquifer cleaner and quicker to replenish the water in the big aquifer. In addition, \$4.5 million in grants have been received for construction of new lift stations and generators along with force mains to have a smoother flow to the treatment facility. \$1.5 million was received in a grant to televise the collections lines and design the worst area of dilapidated lines causing infiltration and extra treatment costs. The thirty-acre parcel of land has been purchased and annexed to the city, which will include solar arrays, wetlands, ponds, offices, labs, maintenance areas and a teaching facility for those interested in learning about wastewater. Reclaimed water is anticipated to be used by the State Department of Corrections for washing vehicles and outside maintenance.



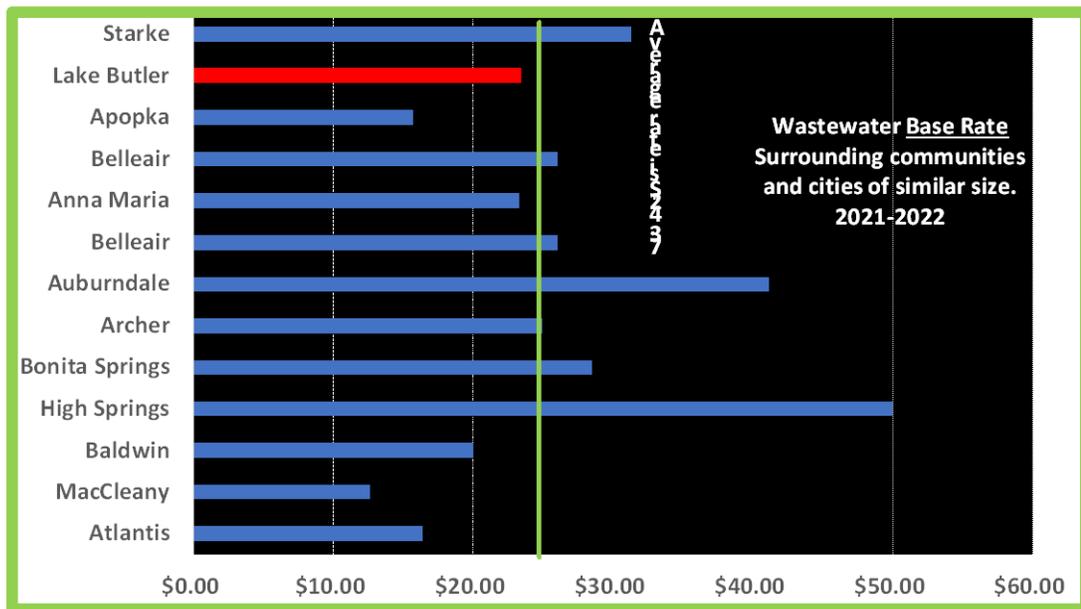
Preliminary design by Mittauer and Associates. This preliminary design reflects the solar arrays and the proposed wetland, storm water ponds, and the various clarifiers, oxidation ditch, and other equipment needed to make this a state-of-the-art system on thirty acres of land to service the city (2,000), Department of Corrections Reception and Medical Center (2,500) and the resident employees (500).



Wastewater Fund

Rates

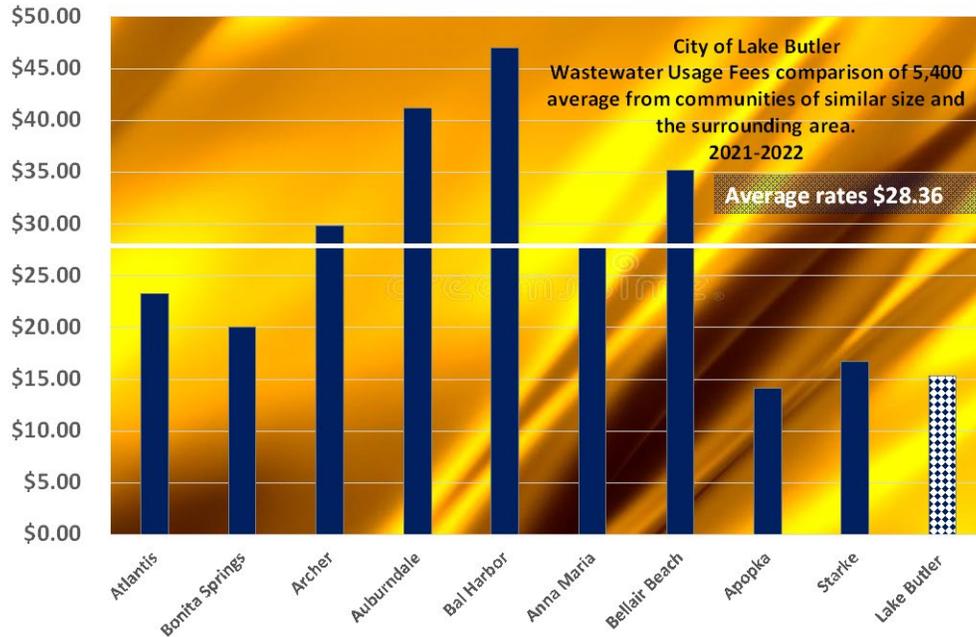
Currently the City of Lake Butler has a base rate or what is commonly known as a readiness to serve charge of \$23.39 per month. This rate was unchanged from 2020 but is being proposed to increase by 4% to \$24.33. This increase will get us to the average of similar size cities around Lake Butler. The base rate is a function of debt, divided by the number of customers, plus the number of gallons included in the base rate times the cost per 1,000 gallons. The per 1,000-gallon rate is a function of operational costs that include, operational expenses, transfers out, and depreciation. The focus of the base rate is system sustainability.



Over 98% of the revenues for this fund are generated by the user fees. The fund needs to increase the fund balance as there are opportunities to improve the system and a healthy fund balance along with additional grants will help to improve the infrastructure. The City Commission has approved an Asset Management and Fiscal Stability Plan. The purpose of the Asset Management Plan is to help the utility operate and maintain the system in the most effective and financially sound manner. One of the several recommendations was to increase the utility rates 10% per year for the next few years. The proposed rate increase for fiscal year 2023 is 10%. With the new treatment plant, new collection system as well as distribution lines are anticipating population growth in the area. The city furnishes wastewater to the Department of Corrections Regional Medical Center under a separate contractual agreement.



Wastewater Fund



This chart reflects that even with a 10% increase in rates that the city would be less than the average rates. Currently the City is charging \$15.12 per month for an average of 5,400 gallons of based on the water used. It is proposed to raise the rate to \$16.74 or a 10% increase. This is less than \$2 per month increase or a nickel a day increase of charges.

**Wastewater Fund
Current and Proposed Rates
2022-2023**

Gallons	Current Wastewater Rates	Proposed Wastewater Rates
	Rate per thousand gallons	Rate per thousand gallons
0-5,000	\$2.45	\$2.75
5,001-10,000	\$2.80	\$3.10
10,001-15,000	\$3.10	\$3.40
15,001-20,000	\$3.40	\$3.75
20,001-25,000	\$3.60	\$4.00
25,001 and up	\$3.75	\$4.20

The average user this past year was 5,400 gallons (5.4 x \$2.80 = \$15.12 per month)
 The new rate will increase the per month cost to the average consumer to \$16.74
 or an increase of \$1.62 per month or 5 cents per day average.



Lift Stations

In addition to a new wastewater treatment plant, the city has six lift stations that need replacement. Each lift station costs about \$700,000 each and will be equipped with a separate generator. The has been awarded \$5,000,000 for the replacement of the lift stations and generators. Governor DeSantis was in Lake Butler and presented a check for \$3.5 million, ARPA funding of \$900,000, and other grant funds will be used to replace lift stations and include force mains for greater efficiency. The lift stations are a critical function of the utility system and important to get waste to the plant quickly and efficiently. The pictures below are like what a modern lift station looks like.

This is a picture of a current lift station that continually has issues and forces men to go underground to resolve



The photo below is what a new lift station looks like. Generator with fence around is about all that can be seen



Shown here is the type of lift station that is planned. It is basically underground surrounded by a fence with a generator. The picture on the left is a cut away of what the inside looks like. Sophisticatedly complex





Personnel

This enterprise fund is developed more like a business with cost accounting and staffing costs are attributed to this fund based on work performed. It is the largest fund with a complex operation and construction. The budget is more detailed than the audit which in previous years rolled up all costs into a single line item for each major category of expenditures.

Health Insurance

The City of Lake Butler does not provide health insurance but instead provides a health stipend for the employee to seek their own insurance. The stipend is \$8,000 annually and is reflected as income on their w-2.

Retirement

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

Contractual Operator

The plant is operated by one licensed operator and on weekends a contractual company furnishes a licensed operator to give the city operator the weekend off or is on vacation or ill.

Depreciation

The depreciation expense is a function of the assets and their age. The depreciation is a straight-line depreciation method based on the estimated useful life of the equipment.

Debt Payments

1998 Revenue Bonds are pledged by the revenues of the system. The outstanding balance as of September 30, 2022 for the bonds will be \$713,000 at 4.5% interest.

Wastewater Treatment Planning phase from the State Revolving Fund for \$159,254 as of September 30, 2022 was used for the collection rehabilitation of the lines and to televise and review the lines. Interest rate is 0.62%

Two other loans are obligated but the work has not started and therefore the loans are not active yet. One is for the local match of a grant in the amount of \$1.213 million which will bring an SRF loan of 242,600 to work on phase one two of the topographical survey of the collection system core area in the city. The other is a local match of \$50,000 for a CDBG grant for the lift station, which has not begun yet. Of the \$39.3 million grant dollars committed in the past fiscal year one percent is from local match or loan.

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 the audit times the 2.75 mills payment in lieu of taxes for fiscal 2023 is \$35,000.

Net Position

The net position balances need to be high as a new wastewater treatment plant and lift stations are being installed. At the end of 2021 the net position was anticipated to be 90%.



**Wastewater Fund
Performance
Measurements**

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
% of Capital to Operating Exp	1.00%	0.00%								
Per Capita Operational Cost	\$203	\$250	\$553							
Average Daily Flow	647	678	680							
% of maintenance costs done with staff versus contractual	80%	80%	85%							
Times lift stations required repair	13	15	18							
% of overtime/on-call compared to salaries		3%	5%							
Operating Ratio- this is a calculation of the operating revenue divided by the operating expenses including depreciation- should be higher than 1.0	2.19	1.16	1.01							
Debt Service Ratio- measures system's capacity to pay debt service (Principal and Interest), is calculated by taking operating revenue minus operating expenses and then dividing by debt service. Should be higher than 1.2	1.62	4.94	-1.58							

**Wastewater Fund
Budget Drivers**

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Sales Assumptions	10%	10%	10%	10%	10%	10%
Payroll Assumptions	3%	3%	3%	3%	3%	3%
Debt Coverage	1.5	1.5	1.5	1.5	1.5	1.5
Net Position Ratio	40%	40%	40%	40%	40%	40%
Consumer Price index	5%	4%	3%	3%	3%	3%
Paygo Funding						
Grants						

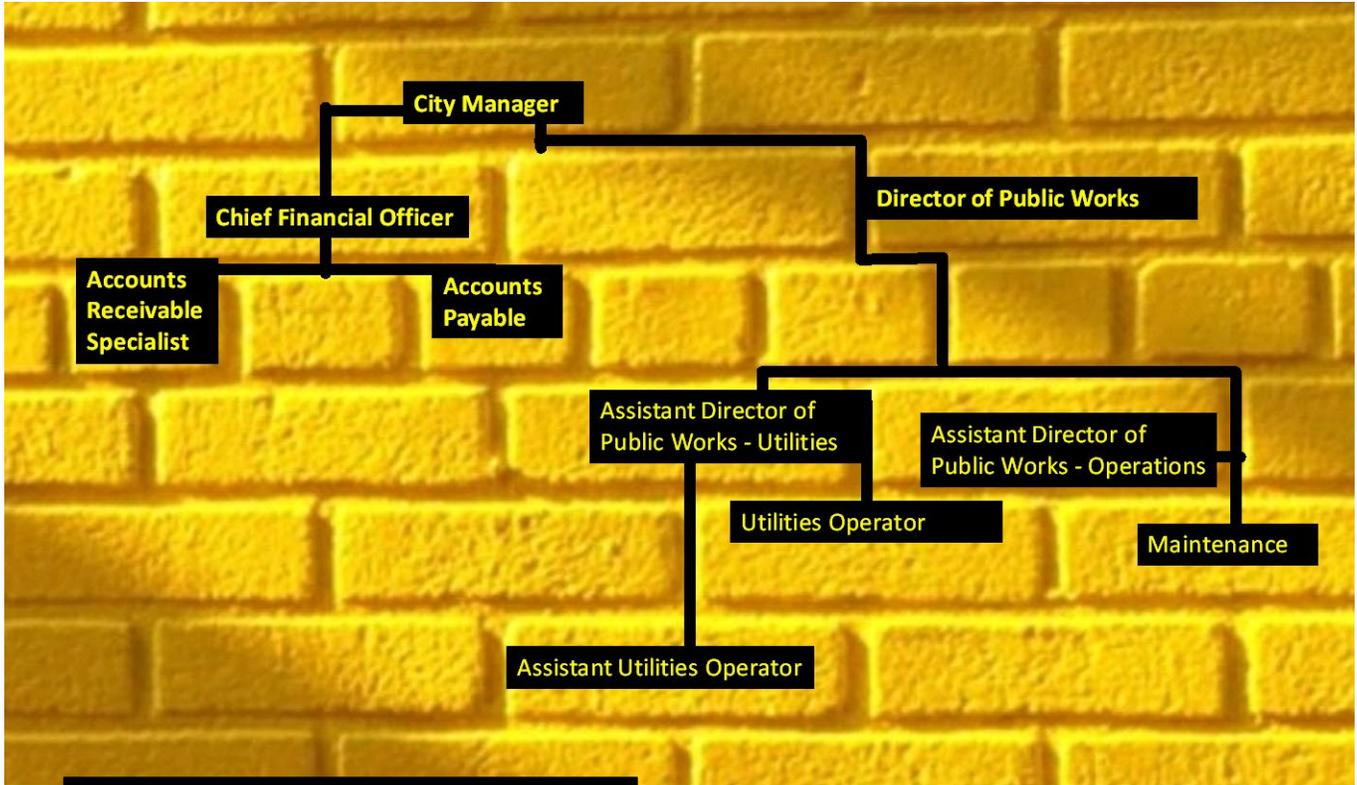


Chart of Organization Wastewater Fund

Goals – 2023

1. Obtain legislative appropriations approval for collection system.
2. Begin building new plant.
3. Build wetlands system.
4. Operators obtain Class B license.

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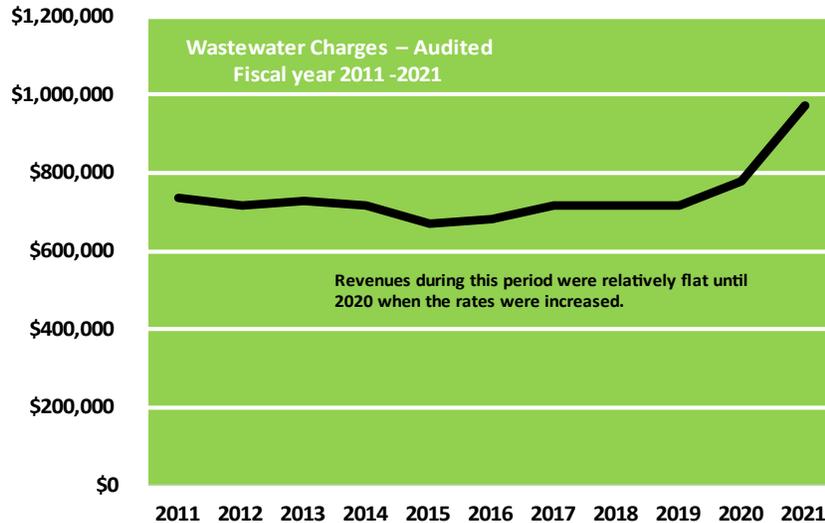


LAKE BUTLER
FLORIDA



Wastewater Fund

	Audited			Projected	Budget	Budget
	2019	2020	2021	2022	2022	2023
Revenues						
Charges						
Wastewater Charges	\$715,680	\$780,130	\$971,102	\$800,000	\$850,000	\$900,000
Tap in fees	\$0	\$0	\$29,584	\$500	\$5,000	\$1,000
Total Charges	\$715,680	\$780,130	\$1,000,686	\$800,500	\$855,000	\$901,000
Other						
Interest Earned	\$0	\$1,030	\$145	\$200	\$200	\$4,000
Grant	\$0	\$0	\$541,770	\$1,007,645	\$400,000	\$7,000,000
Miscellaneous	\$0	\$0	\$0	\$7,000	\$0	\$0
Sprayfield Lease	\$0	\$0	\$0	\$1,000	\$4,000	\$0
Transfer in	\$0	\$0	\$0	\$0	\$0	\$0
Total Other	\$0	\$1,030	\$541,915	\$1,015,845	\$404,200	\$7,004,000
Total Revenues	\$715,680	\$781,160	\$1,542,601	\$1,816,345	\$1,259,200	\$7,905,000

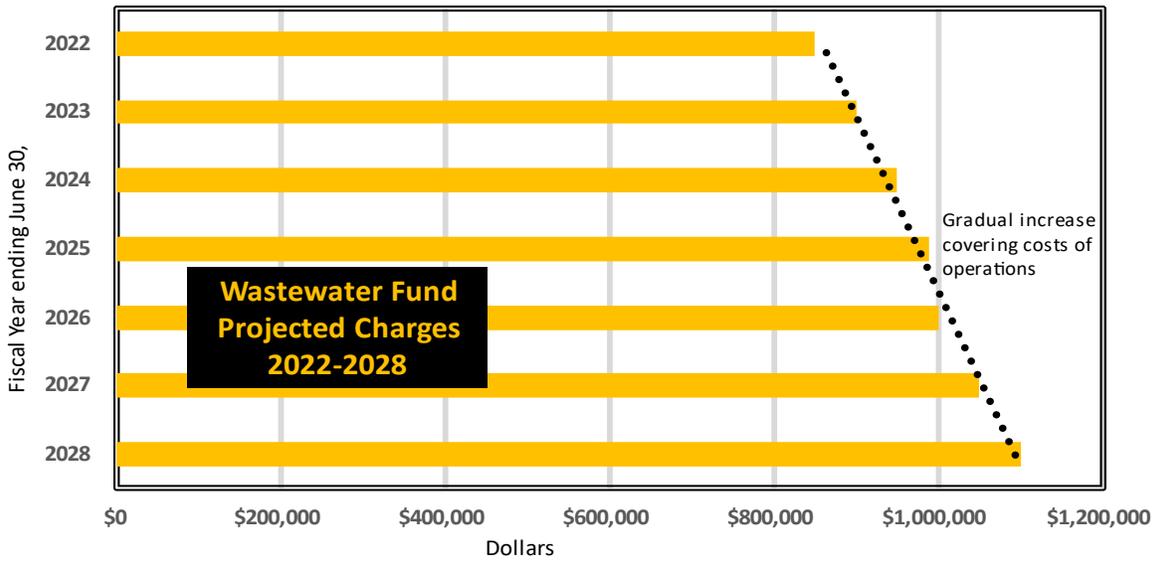




Wastewater Fund

Proposed Five-Year Budget

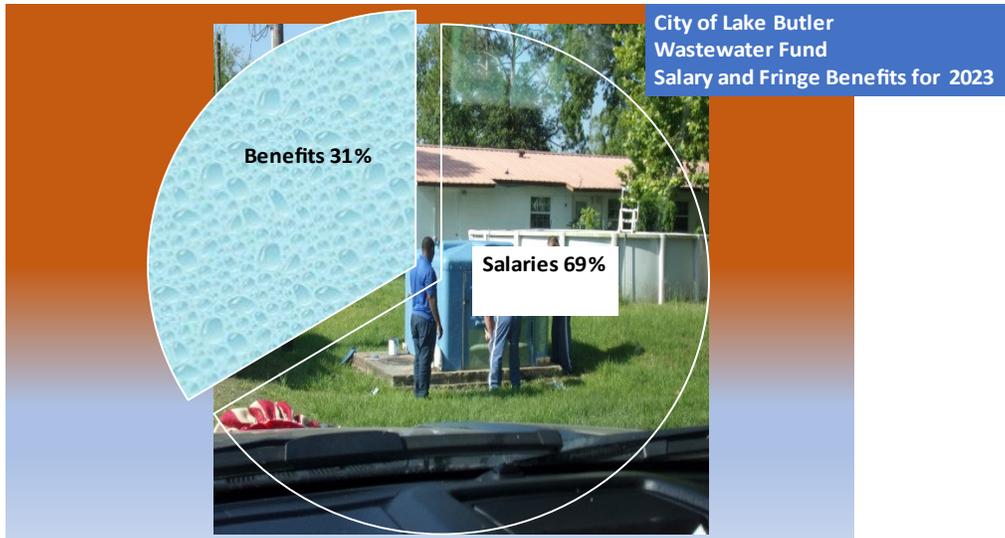
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Revenues					
Charges					
Wastewater Charges	\$950,000	\$990,000	\$1,000,000	\$1,050,000	\$1,100,000
Tap in fees	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Total Charges	\$951,000	\$991,000	\$1,001,000	\$1,051,000	\$1,101,000
Other					
Interest Earned	\$3,800	\$3,600	\$3,400	\$3,200	\$3,000
Grant	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000	\$5,000,000
Miscellaneous	\$0	\$0	\$0	\$0	\$0
Sprayfield Lease	\$0	\$0	\$0	\$0	\$0
Transfer in	\$0	\$0	\$0	\$0	\$0
Total Other	\$7,003,800	\$7,003,600	\$7,003,400	\$7,003,200	\$5,003,000
Total Revenues	\$7,954,800	\$7,994,600	\$8,004,400	\$8,054,200	\$6,104,000





Wastewater Fund

	Audited			Projected	Budget	Budget
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Expenses						
Personal Services	\$170,022	\$124,598	\$206,472			
Salaries - Administration	\$0	\$0	\$0	\$150,000	\$114,000	\$118,000
Salaries - Operation	\$0	\$0	\$0	\$72,000	\$67,000	\$75,000
Overtime	\$0	\$0	\$0	\$5,000	\$1,000	\$5,000
On Call	\$0	\$0	\$0	\$600	\$4,000	\$1,000
Health Insurance	\$0	\$0	\$0	\$0	\$33,000	\$36,000
Housing	\$0	\$0	\$0	\$3,800	\$3,800	\$3,800
FICA	\$0	\$0	\$0	\$14,000	\$11,200	\$12,000
Medicare	\$0	\$0	\$0	\$3,200	\$2,600	\$3,500
Retirement	\$0	\$0	\$0	\$39,600	\$28,000	\$40,000
Life Insurance	\$0	\$0	\$0	\$1,000	\$1,200	\$1,500
Workers Comp	\$0	\$0	\$0	\$3,700	\$7,400	\$5,000
Total Personal Services	\$170,022	\$124,598	\$206,472	\$292,900	\$273,200	\$300,800

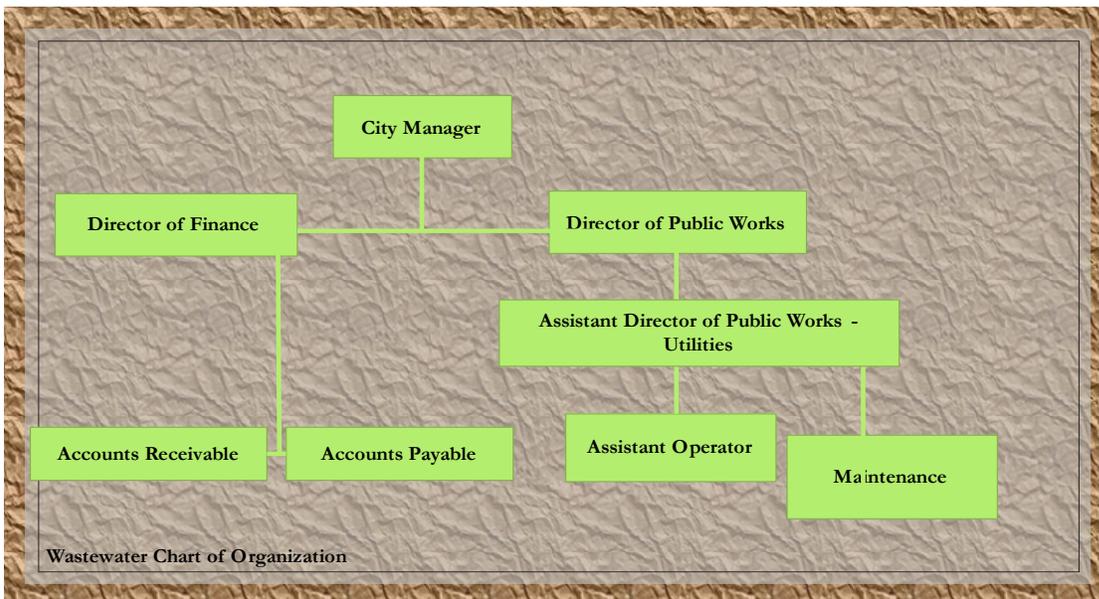




Wastewater Fund

Proposed Five-Year Budget

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Expenses					
Personal Services					
Salaries - Administration	\$122,000	\$126,000	\$130,000	\$136,000	\$142,000
Salaries - Operation	\$80,000	\$85,000	\$90,000	\$95,000	\$100,000
Overtime	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
On Call	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Health Insurance	\$40,000	\$45,000	\$50,000	\$55,000	\$60,000
Housing	\$3,800	\$3,800	\$3,800	\$3,800	\$3,800
FICA	\$12,500	\$13,000	\$13,500	\$14,000	\$14,500
Medicare	\$3,700	\$4,000	\$4,300	\$4,600	\$4,900
Retirement	\$45,000	\$46,000	\$50,000	\$53,000	\$55,000
Life Insurance	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Workers Comp	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Total Personal Services	\$319,500	\$335,300	\$354,100	\$373,900	\$392,700





Wastewater Fund

	Audited			Projected	Budget	Budget
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Expenses						
Operating Expenses	\$326,578	\$299,464	\$783,567			
Contractual Generators	\$0	\$0	\$0	\$1,000	\$2,000	\$1,000
Environmental Assessment	\$0	\$0	\$0	\$8,000	\$5,000	\$8,000
Audit	\$0	\$0	\$0	\$6,000	\$6,000	\$10,000
Contractual Operator	\$0	\$0	\$0	\$31,000	\$25,000	\$30,000
Contractual Security	\$0	\$0	\$0	\$500	\$5,000	\$1,000
Travel	\$0	\$0	\$0	\$500	\$500	\$1,000
Training	\$0	\$0	\$0	\$5,000	\$600	\$3,000
Telephone	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000
Telephone- employee	\$0	\$0	\$0	\$2,600	\$1,000	\$1,500
Internet hot spot	\$0	\$0	\$0	\$400	\$500	\$500
Postage	\$0	\$0	\$0	\$1,000	\$4,000	\$1,000
Electricity						
Lift Station	\$0	\$0	\$0	\$16,800	\$12,000	\$20,000
Treatment Plant	\$0	\$0	\$0	\$81,000	\$58,000	\$90,000
Sprayfield	\$0	\$0	\$0	\$15,000	\$20,000	\$18,000
Utility Building	\$0	\$0	\$0	\$500	\$1,500	\$500
Insurance						
Liability	\$0	\$0	\$0	\$18,000	\$7,000	\$20,000
Generator	\$0	\$0	\$0	\$700	\$700	\$1,000
Property	\$0	\$0	\$0	\$13,200	\$3,000	\$15,000
WasteWater Property	\$0	\$0	\$0	\$500	\$5,000	\$1,000
Auto	\$0	\$0	\$0	\$500	\$2,100	\$1,000
Maintenance						
Building	\$0	\$0	\$0	\$1,000	\$2,500	\$1,000
Equipment	\$0	\$0	\$0	\$50,000	\$50,000	\$40,000
Wastewater Lines	\$0	\$0	\$0	\$10,000	\$20,000	\$15,000
Plant Electrical	\$0	\$0	\$0	\$3,000	\$5,000	\$3,000
Plant	\$0	\$0	\$0	\$20,000	\$35,000	\$20,000
Sprayfield	\$0	\$0	\$0	\$60,000	\$20,000	\$50,000
Operating Supplies	\$0	\$0	\$0	\$40,000	\$35,000	\$40,000
Safety supplies	\$0	\$0	\$0	\$1,000	\$1,500	\$1,000
Chlorine Supplies	\$0	\$0	\$0	\$5,000	\$12,000	\$7,000
Vehicle Supplies	\$0	\$0	\$0	\$2,000	\$6,000	\$3,000
Fuel	\$0	\$0	\$0	\$5,000	\$7,000	\$6,000
Uniforms	\$0	\$0	\$0	\$500	\$700	\$500
Dues	\$0	\$0	\$0	\$100	\$100	\$100



Wastewater Fund

Proposed Five-Year Budget

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Expenses					
Operating Expenses					
Contractual Generators	\$1,000	\$1,000	\$1,200	\$1,200	\$1,200
Environmental Assessment	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
Audit	\$10,000	\$10,000	\$15,000	\$15,000	\$15,000
Contractual Operator	\$32,000	\$34,000	\$36,000	\$38,000	\$40,000
Contractual Security	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Travel	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Training	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Telephone	\$2,000	\$2,000	\$2,200	\$2,200	\$2,200
Telephone- employee	\$1,500	\$1,500	\$1,500	\$1,700	\$1,700
Internet hot spot	\$500	\$500	\$500	\$500	\$500
Postage	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Electricity					
Lift Station	\$20,000	\$20,000	\$22,000	\$22,000	\$22,000
Treatment Plant	\$90,000	\$45,000	\$5,000	\$5,000	\$5,000
Sprayfield	\$20,000	\$10,000	\$5,000	\$0	\$0
Utility Building	\$500	\$500	\$500	\$500	\$500
Insurance					
Liability	\$20,000	\$22,000	\$25,000	\$25,000	\$27,000
Generator	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Property	\$15,000	\$25,000	\$25,000	\$25,000	\$25,000
WasteWater Property	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Auto	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Maintenance					
Building	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Equipment	\$40,000	\$40,000	\$40,000	\$35,000	\$35,000
Wastewater Lines	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Plant Electrical	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Plant	\$15,000	\$10,000	\$5,000	\$1,000	\$1,000
Sprayfield	\$40,000	\$35,000	\$30,000	\$25,000	\$20,000
Operating Supplies	\$45,000	\$45,000	\$50,000	\$50,000	\$50,000
Safety supplies	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Chlorine Supplies	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Vehicle Supplies	\$3,000	\$3,500	\$3,500	\$3,500	\$3,500
Fuel	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
Uniforms	\$500	\$500	\$500	\$500	\$500
Dues	\$100	\$100	\$100	\$100	\$100



Wastewater Fund

	Audited			Projected	Budget	Budget
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Depreciation	\$0	\$288,428	\$80,886	\$55,000	\$50,000	\$50,000
Debt Payment	\$0	\$37,079	\$0	\$0	\$0	\$0
1998 Bond Interest	\$39,193	\$0	\$35,052	\$32,500	\$34,100	\$33,000
CWSRF Interest- Collect Syst	\$0	\$0	\$0	\$2,500	\$2,000	\$2,000
CWSRF Interest core lines	\$0	\$0	\$0	\$0	\$0	\$1,500
Total Operating Expense	\$365,771	\$450,105	\$1,105,977	\$493,822	\$443,822	\$500,623
Transfer to General Fund	\$14,000	(\$14,000)	\$0	\$25,000	\$25,000	\$35,000
Transfers to other funds	\$0	(\$48,795)	(\$165,000)	\$0	\$0	\$0
Equity Transfer	\$0	(\$532,155)	\$0	\$0	\$0	\$0
System upgrade- CWSRF	\$0	\$801,407	\$123,528	\$400,000	\$400,000	\$7,000,000
Total Other	\$14,000	\$206,457	(\$41,472)	\$425,000	\$425,000	\$7,035,000
Total Expenditures	\$549,793	\$781,160	\$1,270,977	\$1,211,722	\$1,142,022	\$7,836,423
Net Income/(loss)	\$165,887	\$0	\$271,624	\$604,623	\$117,178	\$68,577
Net Position						
Beginning of the year	\$466,169	\$632,056	\$632,056	\$903,680	\$903,680	\$1,508,303
End of the Year	\$632,056	\$632,056	\$903,680	\$1,508,303	\$1,020,858	\$1,576,880
Principal Payment						
1998 Bonds						\$34,000
SRF Design Phase 2						\$0
SRF Loan -Engineering						\$7,300
Total Principal Payment from the excess of revenues over expnses					\$0	\$41,300

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



Wastewater Fund

	Proposed Five-Year Budget				
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Depreciation	\$60,000	\$65,000	\$70,000	\$80,000	\$8,500
Debt Payment	\$0	\$0	\$0	\$0	\$0
1998 Interest	\$31,000	\$30,000	\$28,000	\$26,000	\$24,000
CWSRF Loan- Collection Syst	\$2,000	\$2,000	\$2,000	\$1,800	\$1,800
CWSRF Interest core lines	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Total Operating Expense	\$504,124	\$457,625	\$423,026	\$414,027	\$339,528
Transfer to General Fund	\$40,000	\$45,000	\$50,000	\$55,000	\$60,000
Transfers to other funds	\$0	\$0	\$0	\$0	\$0
Equity Transfer	\$0	\$0	\$0	\$0	\$0
System upgrade- CWSRF	\$7,000,000	\$7,000,000	\$7,000,000	\$5,000,000	\$5,000,000
Total Other	\$7,040,000	\$7,045,000	\$7,050,000	\$5,055,000	\$5,060,000
Total Expenditures	\$7,863,624	\$7,837,925	\$7,827,126	\$5,842,927	\$5,792,228
Net Income/(loss)	\$91,176	\$156,675	\$177,274	\$2,211,273	\$311,772
Net Position					
Beginning of the year	\$1,576,880	\$1,668,056	\$1,824,731	\$2,002,005	\$4,213,278
End of the Year	\$1,668,056	\$1,824,731	\$2,002,005	\$4,213,278	\$4,525,050
Principal Payment					
1998 Bonds	\$36,000	\$38,000	\$39,000	\$41,000	\$43,000
	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
SRF Loan - Engineering	\$7,400	\$7,400	\$7,500	\$7,500	\$7,600
Total Principal Payment from	\$51,400	\$53,400	\$54,500	\$56,500	\$58,600

the excess of revenues over expenses

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

City of Lake Butler
1998 Bonds Payable
 Debt Schedule



LAKE BUTLER
 F L O R I D A

Original Loan: 1,200,000 4.50%

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

USDA loan

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

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

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

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

Fiscal Year	Principal Payment	0.62% Interest	Fiscal Year Total	Principal Outstanding
Fiscal year ending 2022				\$159,254
12/15/2022	\$3,618	\$987	\$4,605	\$155,636
6/15/2023	\$3,640	\$965	\$4,605	\$151,996
Total Fiscal Year	\$7,258	\$1,952	\$9,210	
12/15/2023	\$3,663	\$942	\$4,605	\$148,334
6/15/2024	\$3,685	\$920	\$4,605	\$144,648
Total Fiscal Year	\$7,348	\$1,862	\$9,210	
12/15/2024	\$3,708	\$897	\$4,605	\$140,940
6/15/2025	\$3,731	\$874	\$4,605	\$137,209
Total Fiscal Year	\$7,439	\$1,771	\$9,210	
12/15/2025	\$3,754	\$851	\$4,605	\$133,455
6/15/2026	\$3,778	\$827	\$4,605	\$129,677
Total Fiscal Year	\$7,532	\$1,678	\$9,210	
12/15/2026	\$3,801	\$804	\$4,605	\$125,876
6/15/2027	\$3,825	\$780	\$4,605	\$122,052
Total Fiscal Year	\$7,626	\$1,584	\$9,210	
12/15/2027	\$3,848	\$757	\$4,605	\$118,203
6/15/2028	\$3,872	\$733	\$4,605	\$114,331
Total Fiscal Year	\$7,720	\$1,490	\$9,210	
12/15/2028	\$3,896	\$709	\$4,605	\$110,435
6/15/2029	\$3,920	\$685	\$4,605	\$106,515
Total Fiscal Year	\$7,816	\$1,394	\$9,210	
12/15/2029	\$3,945	\$660	\$4,605	\$102,570
6/15/2030	\$3,969	\$636	\$4,605	\$98,601
Total Fiscal Year	\$7,914	\$1,296	\$9,210	

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

Fiscal Year	Principal Payment	0.62% Interest	Fiscal Year Total	Principal Outstanding
12/15/2030	\$3,969	\$636	\$4,605	\$94,632
6/15/2031	\$4,018	\$587	\$4,605	\$90,614
Total Fiscal Year	\$7,987	\$1,223	\$9,210	
12/15/2031	\$4,018	\$587	\$4,605	\$90,614
6/15/2032	\$4,043	\$562	\$4,605	\$86,570
Total Fiscal Year	\$8,061	\$1,149	\$9,210	
12/15/2032	\$4,043	\$562	\$4,605	\$86,570
6/15/2033	\$4,068	\$537	\$4,605	\$82,502
Total Fiscal Year	\$8,111	\$1,099	\$9,210	
12/15/2033	\$4,068	\$537	\$4,605	\$82,502
6/15/2034	\$4,093	\$512	\$4,605	\$78,409
Total Fiscal Year	\$8,162	\$1,048	\$9,210	
12/15/2034	\$4,093	\$512	\$4,605	\$78,409
6/15/2035	\$4,119	\$486	\$4,605	\$74,290
Total Fiscal Year	\$8,212	\$998	\$9,210	
12/15/2035	\$4,119	\$486	\$4,605	\$74,290
6/15/2036	\$4,144	\$461	\$4,605	\$70,145
Total Fiscal Year	\$8,263	\$947	\$9,210	
12/15/2036	\$4,144	\$461	\$4,605	\$70,145
6/15/2037	\$4,170	\$435	\$4,605	\$65,975
Total Fiscal Year	\$8,315	\$895	\$9,210	
12/15/2037	\$4,170	\$435	\$4,605	\$65,975
6/15/2038	\$4,196	\$409	\$4,605	\$61,779
Total Fiscal Year	\$8,366	\$844	\$9,210	
12/15/2038	\$4,196	\$409	\$4,605	\$61,779
6/15/2039	\$4,222	\$383	\$4,605	\$57,557
Total Fiscal Year	\$8,418	\$792	\$9,210	

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

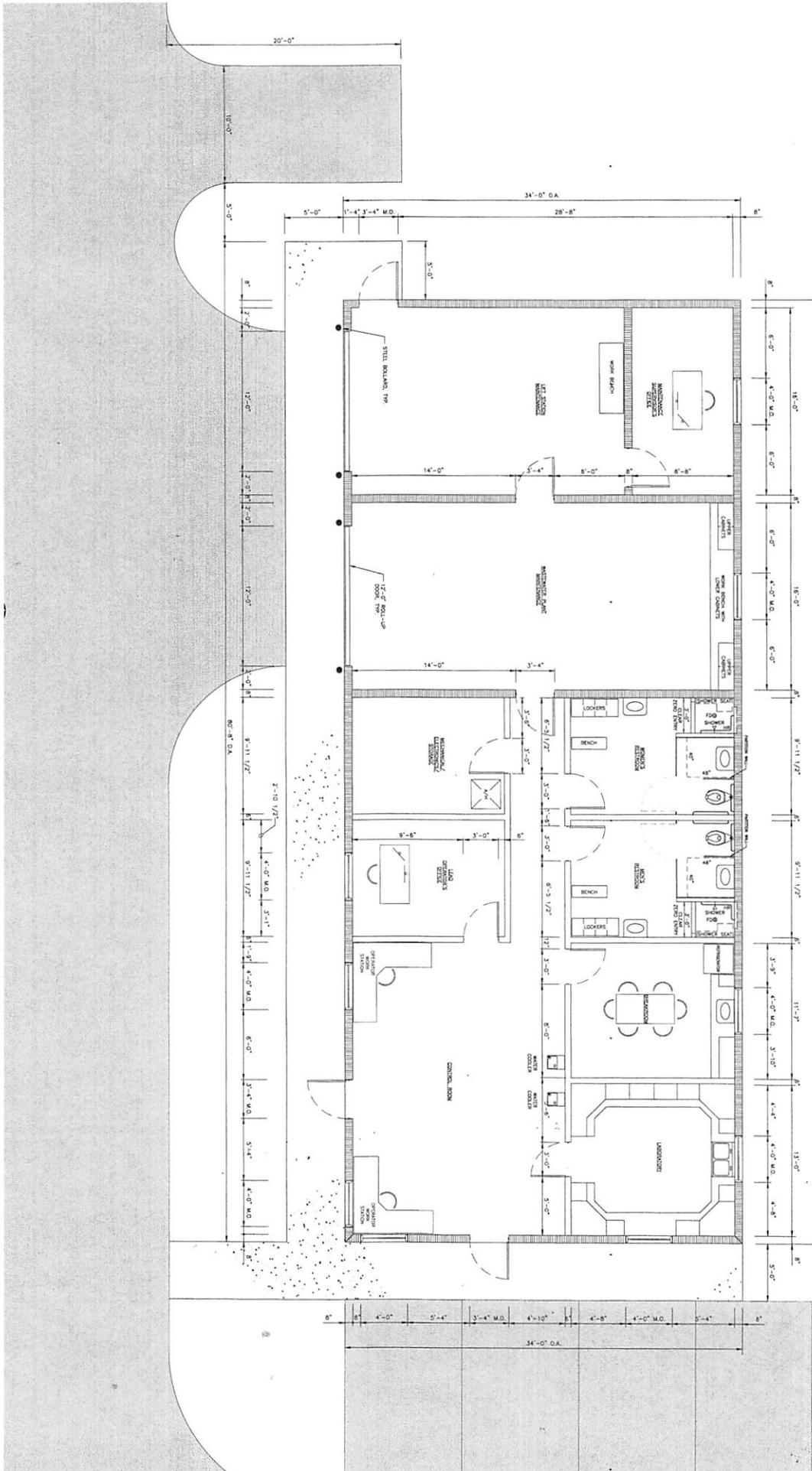
Fiscal Year	Principal Payment	0.62% Interest	Fiscal Year Total	Principal Outstanding
12/15/2039	\$4,222	\$383	\$4,605	\$53,335
6/15/2040	\$4,274	\$331	\$4,605	\$49,061
Total Fiscal Year	\$8,496	\$714	\$9,210	
12/15/2040	\$35,483	\$331	\$35,483	\$13,578
6/15/2041	\$13,578	\$84	\$31,289	\$0
Total Fiscal Year	\$49,061	\$415	\$66,772	

Florida Department of Environmental Protection - Clean Water State Revolving Fund

City of Lake Butler, Florida
M&A Project Planning - 2022

Item No.	Wastewater Collection & Treatment Projects	Project Number	Estimated Project Cost	Project Budget	Grant Funding Distribution		
					DEP CW SRF	CDBG NR	ARPA
1	Wastewater Collection Rehab (core area) (Planning & SSES)	1802-03-1	\$330,000	\$330,000	\$165,000		
2	Wastewater Collection Rehab (core area) (Design Phase 1&2)	1802-03-1	\$1,213,000	\$1,213,000	\$970,400		
3	Wastewater Collection Rehab (core area) (const. phase 1)	1802-03-1	future project				
4	CDBG 22 NR Lift Station Replac (Ls-1, Water Works, LS-6, Jetts	1802-06-1	\$750,000	\$750,000		\$700,000	
5	Lift Station replac Pudden, Shaw's, Carwash, and Cal's	1802-08-1	\$1,550,300	\$903,540			\$903,540
6	CDBG-MIT Master Pump Stat, Generators, part of FM	1802-10-1	\$2,179,300	\$3,519,880			
7A	New west manifold force main		\$4,458,900				
7B	New east manifold force main		\$1,807,200				
8	New 1.0 MGD AWTF, wetlands, treatment & Reuse water	1802-04-3	\$3,000,000				
9	New 1.0 MGD AWTF land purchase	1802-04-3	\$400,000				
10	New 1.0 MGD, AWTF, Wetlands Acwuifer recharge, reuse const	1802-04-04	\$24,027,700	\$29,600,000			
	Prelim. Allocation of Grants & Loans		\$39,716,400	\$36,316,420	\$1,135,400	\$700,000	\$903,540
	Actual Grants and Loans			\$39,716,400	\$1,135,400	\$700,000	\$903,540
	Uncommitted funds or shortage			\$0			

<u>MITIGATION</u>	<u>DEP AWS</u>	<u>DEP WG088</u>	<u>Loan or City Leverage</u>	<u>Despcription</u>
			\$165,000	SSES within the " core" wastewater collection & preperation of the DEP facilities
			\$242,600	Design the rehabilitation & replacement of Phase 1&2 of collection and pumping area in core of city
				Construction of phase 1 of core area rehab. Est cost is \$5 million for each of the two phases.
			\$50,000	Replace Water Works Lift Station and Jetts. Const budget is \$587.4, adm \$56, Eng \$106.6
\$646,760			\$0	Replace lift stations not listed above
\$2,179,300			\$0	Replace master lift station, force main to WWTF, 6 pump generators.
\$693,820		\$3,765,100	\$0	Funded from other sources- ARPA and leftovers
		\$1,807,200	\$0	Funded from other sources- ARPA and leftovers
	\$3,000,000		\$0	Plan & Design new Advanced Wastewater Treatment Facility, solar array, reuse water system
	\$400,000		\$0	purchase 30 acre parcel
		\$24,027,700	\$0	Construction phase of WWTF, solar array, reuse water system, aquifer recharge wetlands
\$3,519,880	\$3,400,000	\$29,600,000	\$457,600	
\$3,519,880	\$3,400,000	\$29,600,000	\$457,600	Grants total 99% of project



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LAKE BUTLER
FLORIDA



LAKE BUTLER
FLORIDA



Scenery, Serenity, and YOU

Solid Waste Fund



The City of Lake Butler has a three-year contract with a private waste hauler, which expires May 31, 2025. The monthly solid waste fees are currently charged by the city to the users. The current rate is \$13.13 per month for a twice weekly curbside pickup for residential customers. It is proposed to raise the fees to \$13.78 or 4.95%. Previously the commercial customers were charged various rates, but it is proposed to increase the rates 25% based on how often and what size the containers is to provide consistency.

Residential Rates - Fiscal year 2022 -2023

Comparisons to five other communities of varying sizes at 2021 monthly rates

City of Live Oak	\$20.63	
City of Anna Maria	\$14.33	
City of Jacksonville	\$12.65	
City of Belleair	\$40.54	
City of High Springs	\$22.00	
Town of Reddington Shores	\$31.10	
Town of Baldwin	\$17.82	
City of Archer	\$24.94	
City of MacClenny	\$12.65	
Average	\$21.85	
City of Lake Butler (current rates)	\$13.13	
City of Lake Butler (proposed rates)	\$13.78	4.95% increase

Commercial Rates- Fiscal year 2022-2023

Proposed 25% increase						
	Pick-ups per week - Commercial					
Yards	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	Extra
2	\$37.91	\$75.84	\$113.73	\$151.66	\$189.58	\$50.00
4	\$75.83	\$151.64	\$227.48	\$303.33	\$379.14	\$62.50
6	\$113.74	\$227.49	\$341.23	\$454.95	\$568.71	\$75.00
8	\$151.65	\$303.31	\$454.96	\$606.63	\$758.28	\$100.00

Goals of the department

1. Continue with an efficient operation
2. Be vigilant to pricing of the service
3. Repair at least two turning radius areas.



Solid Waste Charges

Salaries

The salaries are allocated to this fund based on the proportional hours worked in this area.

Accounts Receivable and Accounts Payable – 30% of salary and fringes

Budget Drivers

	Fiscal year ending June 30					
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Sales Assumptions	5%	5%	5%	3%	3%	3%
Payroll	3%	3%	3%	3%	3%	3%
Consumer Price Index	8%	7%	7%	5%	5%	5%





Solid Waste Fund

	Audited		2021	Projected	Budget	
	2019	2020		2022	2022	2023
Revenues						
Charges						
Solid Waste Charges	\$180,747	\$212,743	\$238,293	\$230,000	\$220,000	\$241,500
Contributions	\$0	\$0	\$0	\$0	\$5,000	\$0
Total Charges	\$180,747	\$212,743	\$238,293	\$230,000	\$225,000	\$241,500
Total Revenues	\$180,747	\$212,743	\$238,293	\$230,000	\$225,000	\$241,500
Expenditures						
Salaries	\$0	\$38,911	\$29,975	\$18,000	\$18,300	\$21,600
Fringe Benefits	\$0	\$0	\$0	\$8,500	\$8,400	\$9,400
Contractual Services	\$139,932	\$167,615	\$180,203	\$155,000	\$153,200	\$165,000
Operating Supplies	\$0	\$0	\$0	\$100	\$100	\$100
Radius Street Repair	\$0	\$11,982	\$42,552	\$28,000	\$45,000	\$30,000
Total Expenditures	\$139,932	\$218,508	\$252,730	\$209,600	\$225,000	\$226,100
Net Income/(loss)	\$40,815	(\$5,765)	(\$14,437)	\$20,400	\$0	\$15,400
Net Position						
Beginning of the year	\$91,419	\$132,234	\$126,469	\$112,032	\$132,432	\$132,432
End of the Year	\$132,234	\$126,469	\$112,032	\$132,432	\$132,432	\$147,832

2020 audit and beyond reflects cost accounting for the time spend working in this fund. Radius Street Repair from the heavy duty trucks that damage the turning radius on some streets. Contractual services reflects the third party contract with GFL

Performance Measurements

On-time pickup within one day	98%	98%	99%	99%	99%	100%
Correct billing by staff	99%	99%	99%	99%	100%	100%

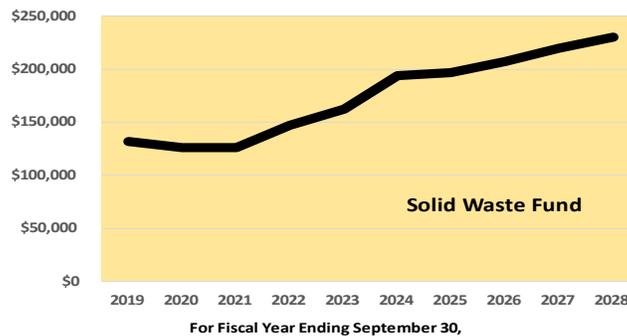


Solid Waste Fund

Proposed Five Year Budget

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Revenues					
Charges					
Solid Waste Charges	\$253,575	\$266,254	\$274,241	\$282,469	\$290,943
Contributions	\$0	\$0	\$0	\$0	\$0
Total Charges	\$253,575	\$266,254	\$274,241	\$282,469	\$290,943
Total Revenues	\$253,575	\$266,254	\$274,241	\$282,469	\$290,943
Expenditures					
Salaries	\$22,300	\$23,000	\$23,700	\$24,400	\$25,100
Fringe Benefits	\$9,700	\$10,000	\$10,300	\$10,600	\$10,900
Contractual Services	\$160,000	\$190,000	\$190,000	\$195,000	\$200,000
Radius Street Repair	\$30,000	\$40,000	\$40,000	\$40,000	\$45,000
Total Expenditures	\$222,000	\$263,000	\$264,000	\$270,000	\$281,000
Net Income/(Loss)	\$31,575	\$3,254	\$10,241	\$12,469	\$9,943
Net Position					
Beginning of the year	\$147,832	\$179,407	\$182,661	\$192,902	\$205,371
End of the Year	\$179,407	\$182,661	\$192,902	\$205,371	\$215,313

**Fund Balance
2019-2028**





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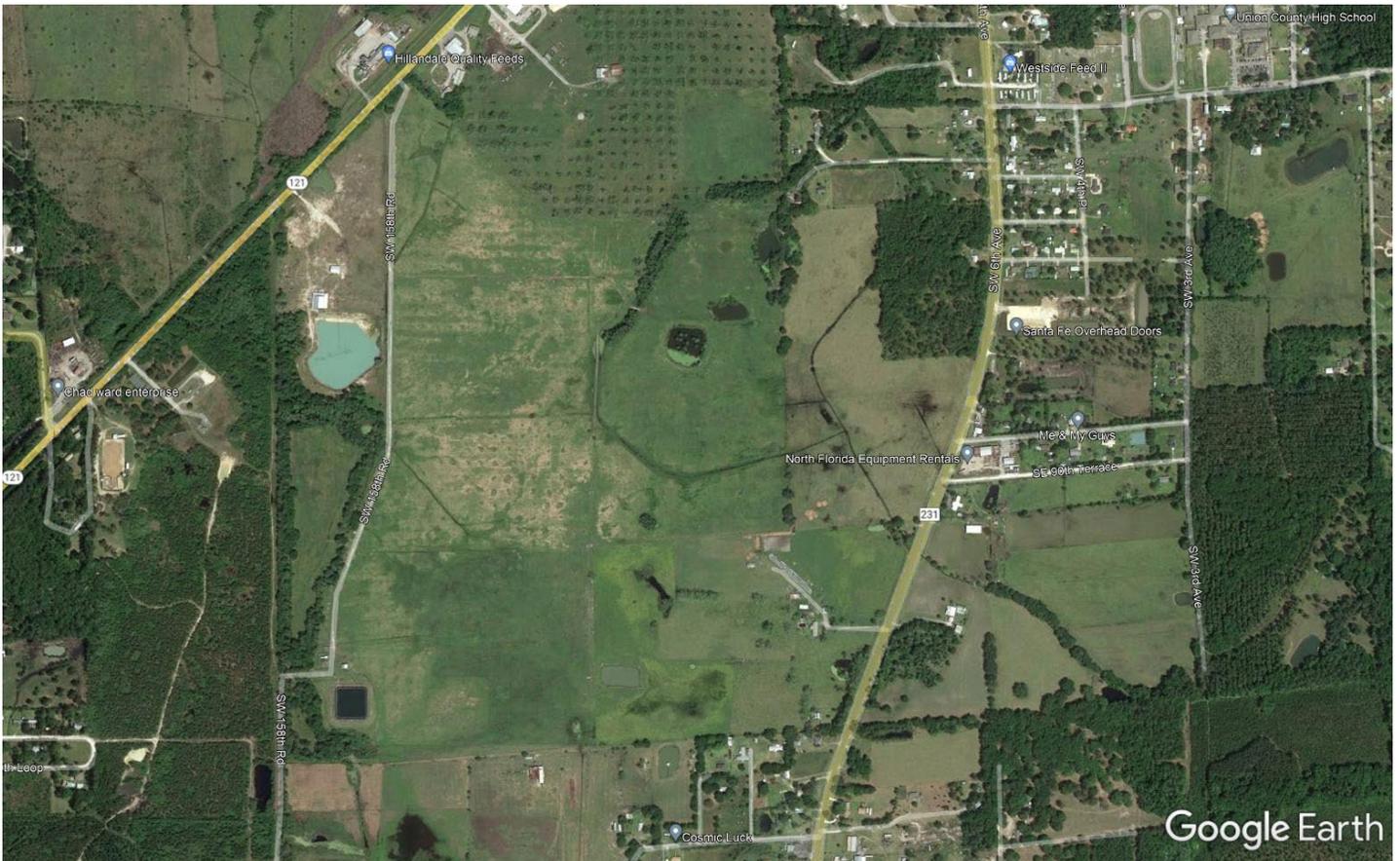


Scenery, Serenity, and YOU

Industrial Park Fund



The City of Lake Butler Industrial Park Fund is the newest fund. The City owns a spray field that is used for disposal of treated and liquified waste sprayed onto 250 acres of land that used to be a sod farm. This spray field will not be needed in its current form once the new wastewater treatment plant is constructed. Land is being sold in the area for \$10,000 an acre giving this parcel of land an estimated value of \$2.5 million. It is currently undeveloped



There is no industrial park in Union County plus given the proximity to Gainesville, Jacksonville, and Lake City this may make an ideal centralized location for north central Florida. The job potential for the residents of Lake Butler will be enhanced and hopefully as the young people graduate from high school they will have some place to work if they do not want to go to college.



Industrial Park

	Audited			Projection	Budget	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
<u>Revenues</u>						
Sale of Land	\$0	\$0	\$0	\$0	\$0	\$0
Grant	\$0	\$0	\$0	\$0	\$0	\$50,000
Total Revenues	\$0	\$0	\$0	\$0	\$0	\$50,000
<u>Expenditures</u>						
Projects						
Desgin- Engineering	\$0	\$0	\$0	\$0	\$0	\$20,000
Water	\$0	\$0	\$0	\$0	\$0	\$0
Wastewater	\$0	\$0	\$0	\$0	\$0	\$0
Street	\$0	\$0	\$0	\$0	\$0	\$0
Electrical	\$0	\$0	\$0	\$0	\$0	\$30,000
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$50,000
Excess of revenues over/(under) expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance						
Beginning of the year	\$0	\$0	\$0	\$0	\$0	\$0
End of the Year	\$0	\$0	\$0	\$0	\$0	\$0

The City of Lake Butler, once it identifies the compaines and employment that will occupy the industrial park will submit a grant for infrastructure

Fiscal 2023 will be the target year to begin development

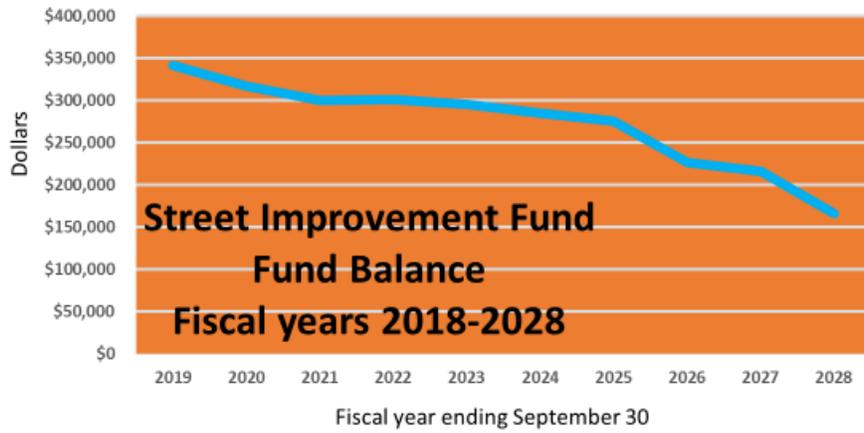


LAKE BUTLER
FLORIDA



Scenery, Serenity, and YOU

Street Improvement Fund



The Street Improvement fund is being depleted with various activities proposed. Several projects will be accompanied by grants and this fund can be used to provide the local match for the grants.



Street Improvement Fund

	Audited			Projection	Budget	
	2019	2020	2021	2022	2022	2023
Revenues						
Other	\$0	\$0	\$2,148	\$0	\$0	\$7,110
Interest	\$352	\$297	\$113	\$300	\$400	\$7,110
Prior Year Earnings	\$0	\$0	\$0	\$0	\$49,600	\$5,780
Total Revenues	\$352	\$297	\$2,261	\$300	\$50,000	\$20,000
Expenditures						
Projects	\$0	\$0	\$19,264			
Sidewalks-repair	\$10	\$0	\$0	\$0	\$25,000	\$10,000
Sidewalks- new	\$0	\$0	\$0	\$0	\$25,000	\$10,000
Total Expenditures	\$10	\$0	\$19,264	\$0	\$50,000	\$20,000
Excess of revenues over/(under) expenditures	\$342	\$297	(\$17,003)	\$300	\$0	\$0
Transfer of funds - out	\$0	\$24,297	\$0	\$0	\$0	\$0
Fund Balance						
Beginning of the year	\$341,311	\$341,653	\$317,653	\$300,650	\$300,950	\$300,950
End of the Year	\$341,653	\$317,653	\$300,650	\$300,950	\$268,353	\$295,170

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

Sidewalks both new and repairs are a focus as the city is becoming more of a walkable, bikeable community.

\$180,00 excess funds were loaned to the General Fund in 2022 for the purchase of land at 4% for 20 years. The interest from the loan is included in the interest income activity.





Street Improvement Fund

	Proposed Five Year Budget				
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Revenues					
Other					
Interest	\$6,750	\$6,390	\$6,030	\$5,670	\$5,310
Grants*	\$50,000	\$0	\$150,000	\$0	\$150,000
Prior Year Earnings	\$9,700	\$9,700	\$49,700	\$9,700	\$49,700
Total Revenues	\$66,450	\$16,090	\$205,730	\$15,370	\$205,010
Expenditures					
Projects					
Sidewalks	\$10,000	\$10,000	\$0	\$10,000	\$0
Street resurface	\$0	\$0	\$200,000	\$0	\$200,000
Pave gravel streets	\$50,000	\$0	\$0	\$0	\$0
Total Expenditures	\$60,000	\$10,000	\$200,000	\$10,000	\$200,000
Excess of revenues over/(under) expenditures	\$6,450	\$6,090	\$5,730	\$5,370	\$5,010
Fund Balance					
Beginning of the year	\$295,170	\$285,470	\$275,770	\$226,070	\$216,370
End of the Year	\$285,470	\$275,770	\$226,070	\$216,370	\$166,670

* Fiscal year 2024 is an anticipated state transportation grant for paving gravel streets.

* Fiscal year 2026 and 2028 is in anticipation of obtaining a grant to resurface streets that are in need of repair after the infrastructure is replaced.

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





LAKE BUTLER
FLORIDA



Scenery, Serenity, and YOU

Downtown Redevelopment Fund



The City of Lake Butler, in 1996, recognized the importance of the downtown for the viability of the community. A Redevelopment Plan was developed with four key objectives:

1. Establish the boundary of the redevelopment area and create a redevelopment agency
2. Access the status of the redevelopment area
3. Establish goals and time frames for making necessary improvements
4. Identify funding sources

In 1996 there were various improvements in the Plan that were scheduled such as sidewalk enhancements, water and wastewater facilities rehabilitation, park improvements, and general landscaping. Unfortunately, over the past number of years very little was done causing Union County to enter an interlocal agreement whereby they get half of the taxes back to the County. The city administration in 2022 has requested of the County that the interlocal agreement be cancelled and all future funds be left in this fund to improve downtown as originally designed. Currently the City is offering to property owners a \$5,000 grant to upgrade the outside appearance of the business. The overriding purpose of the business development strategy was to bring new businesses to the area. As the community’s heart, it is the downtown that maintains the City’s pulse. One of the first places a new resident, or would-be resident, visits is the community’s downtown. Is it clean? Is it cluttered? Is signage appealing and helpful? If the downtown looks well maintained and active, the image of the community will be viewed the same. The image of the downtown reflects upon the community. A vital downtown indicates a vital community; a community that is a good place to live and work but also has better odds of attracting new businesses and maintaining a strong tax base.

The fund is created as part of the Community Redevelopment Agencies (CRA) act. Annual ethics training for each board member is required and has been accomplished. There are no administrative fees incurred within this fund. A public hearing held in June 2022 and at that meeting the annual audited information as well as the projected activities over the next five years was presented.

Current Board Members (6)

Mayor and City Commission

County Commissioner

City Manager, Administrator

Proposed Board
Change 2023

Proposed Board Members (5)

Two City Commissioners

Two County Commissioners

County Appraiser

City Manager, Administrator

Performance Measurements

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Annual Audit	yes							
Ethics Training	yes							
Projects Started	0	2	1	1	1	2	4	4
Projects Completed	0	2	0	0	1	1	3	4

Strategic Goals (established in 1996 and modified in 2022)

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

- Objective: Increase visual attractiveness and develop common theme.
- Continue with Re-Vitalization of Downtown Program by offering a \$5,000 grant to business owners to improve the looks of their buildings on the outside. Completed two buildings and the synergy is building.

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

- Objective: Rebrand. New Logo. Completed with the help of a grant from the Department of Economic Development.
- Mayor's Art Award: Seek the creative side of the community. Now entering the third year and participation is increasing.

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

- Objective: Encourage preservation and restoration of architectural sensitive buildings.
- Established a historical preservation board in 2022
- Objective: Grant for the Townsend Green Building.
- Submitted grant to the Historical Preservation of Florida for a new roof and windows
- Objective: Increase and improve code enforcement.
- Secured a new magistrate to replace the former citizen code enforcement board

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

- Objective: Encourage shade trees and other canopy features
- Obtain Tree City USA status
- Objective: Sidewalk maintenance and landscaping
- State assisted in installing crape myrtle trees and flowers along downtown with grant
- Objective: Eliminate blight

Goal: Aggressively develop, plan, finance, and construct improvements to further the redevelopment of the downtown area.

- Objective: Generate interest in re-developing the downtown area.
- Created the re-develop grant to refresh the look of the businesses in the downtown area.

The above will decline or be eliminated if the County continues to take 50% of the taxes generated. The taxes are not great but the ability to do anything is diminished by the interlocal agreement. This budget is based on the County agreeing to let all the funds stay in this fund and not take them for their needs.



Downtown Redevelopment Fund

	Audited*			Projection	Budget	Budget
	2019	2020	2021	2022	2022	2023
Revenues						
Taxes	\$50,282	\$50,688	\$53,899			\$56,000
City	\$0	\$0	\$0	\$12,000	\$12,000	\$0
County	\$0	\$0	\$0	\$43,000	\$43,000	\$0
Total Charges	\$50,282	\$50,688	\$53,899	\$55,000	\$55,000	\$56,000
Other						
Donations	\$0	\$0	\$0	\$3,500	\$0	\$0
Insurance Refund	\$78,113	\$0	\$0	\$0	\$0	\$0
Prior year earnings	\$0	\$0	\$0	\$6,900	\$6,900	\$0
Interest	\$67	\$39	\$24	\$100	\$100	\$100
Total Other	\$78,180	\$39	\$24	\$10,500	\$7,000	\$100
Total Revenues	\$128,462	\$50,727	\$53,923	\$65,500	\$62,000	\$56,100

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

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



After



Before

Downtown Re-Vitalization
Project
First business



Downtown Redevelopment Fund

Proposed Five-Year Budget

	2024	2025	2026	2027	2028
Revenues					
Taxes	\$56,000	\$56,500	\$57,000	\$57,500	\$57,500
City	\$0	\$0	\$0	\$0	\$0
County	\$0	\$0	\$0	\$0	\$0
Total Charges	\$56,000	\$56,500	\$57,000	\$57,500	\$57,500
Other					
Grant	\$0	\$25,000	\$120,000	\$0	\$0
Transfer in	\$0	\$0	\$0	\$0	\$0
Interest	\$100	\$100	\$100	\$100	\$100
Total Other	\$100	\$25,100	\$120,100	\$100	\$100
Total Revenues	\$56,100	\$81,600	\$177,100	\$57,600	\$57,600

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



Before

After



Downtown Re-Vitalization
Project
Second business



Downtown Redevelopment Fund

	Audited*			Projection	Budget	Budget
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Expenditures						
Operating Expenses	\$144,634	\$66,078	\$135,193			
Audit	\$0	\$0	\$0	\$500	\$500	\$500
Projects:						
Parking Lot Stripping	\$0	\$0	\$0	\$0	\$0	\$10,000
City Hall Directional Sign	\$0	\$0	\$0	\$0	\$0	\$5,000
Brick Wall At Park	\$0	\$0	\$0	\$0	\$0	\$0
Banner- Downtown	\$0	\$0	\$0	\$0	\$0	\$0
Façade Improvement	\$0	\$0	\$0	\$12,000	\$0	\$10,000
Retail Strategies	\$0	\$0	\$0	\$29,500	\$29,500	\$0
Transfer out-County	\$0	\$0	\$0	\$20,000	\$32,000	\$0
Total Expenditures	\$144,634	\$66,078	\$135,193	\$62,000	\$62,000	\$25,500
Excess of revenues over/(under) expenditures (4)	(\$16,172)	(\$15,351)	(\$81,270)	\$3,500	\$0	\$30,600
Fund Balance						
Beginning of the year	\$79,256	\$63,084	\$47,733	(\$33,537)	(\$30,037)	(\$30,037)
End of the Year	\$63,084	\$47,733	(\$33,537)	(\$30,037)	(\$30,037)	\$563

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

Florida Statutes indicate a public hearing must be held each year to let the community know the plans for the fund. The public hearing was held June 2022. Another requirement is that each board member completed an ethics training class each year which has been completed by each board member. There are no employees paid from this fund.

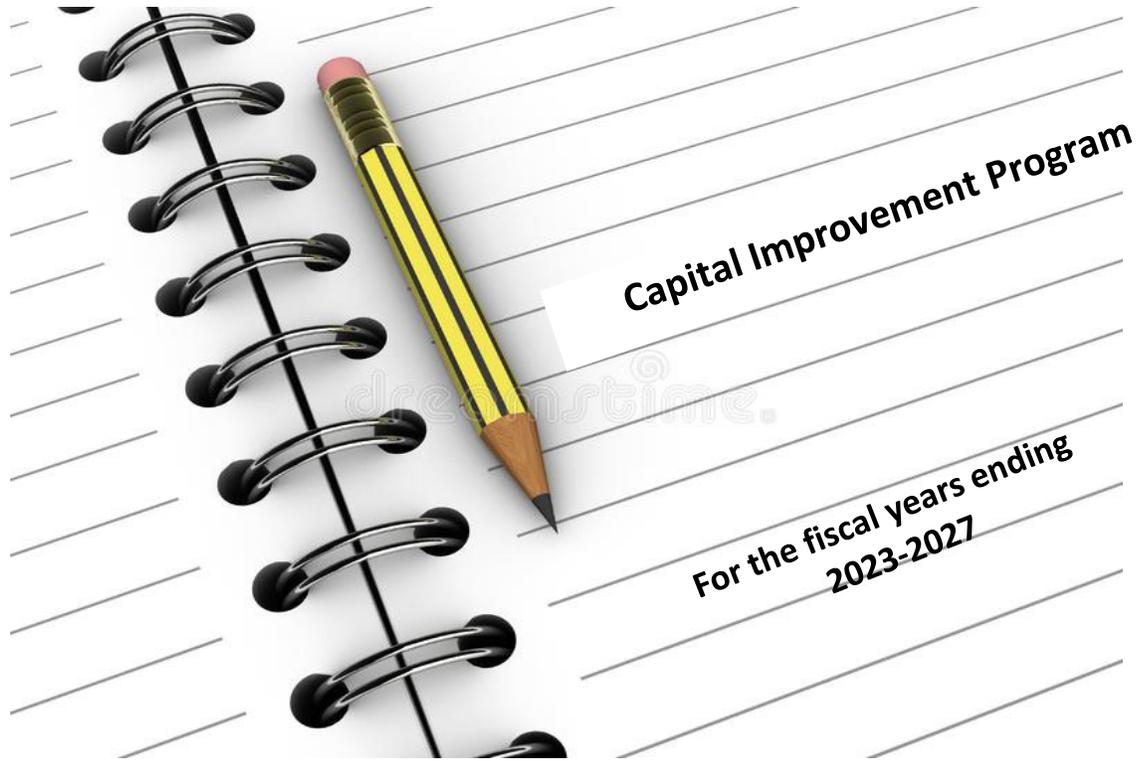
Transfer out is for \$22,000 for Union County and their half of taxes and \$10,000 re-payment to the General Fund for the loan in 2021 to repay the County for three years of their share of taxes that they desired. The City terminated the agreement in 2022 and assuming the full use of the funds for the next five years.



Downtown Redevelopment Fund

	Proposed Five-Year Budget				
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Expenditures					
Operating Expenses					
Audit	\$500	\$500	\$500	\$500	\$500
Projects:					
Park Trash Receptacles	\$6,000	\$0	\$0	\$0	\$0
Construction of music pavilion	\$0	\$0	\$0	\$200,000	\$25,000
Brick Wall At Park	\$14,000	\$50,000	\$20,000	\$0	\$0
Banner- Downtown	\$10,000	\$0	\$0	\$0	\$15,000
Façade Improvement	\$25,600	\$0	\$0	\$0	\$0
Street Lamp Replacement	\$0	\$25,000	\$25,000	\$0	\$0
Transfer Out-County	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$56,100	\$75,500	\$45,500	\$200,500	\$40,500
Excess of revenues					
over/(under) expenditures (4)	\$0	\$6,100	\$131,600	(\$142,900)	\$17,100
Fund Balance					
Beginning of the year	\$563	\$563	\$6,663	\$138,263	(\$4,637)
End of the Year	\$563	\$6,663	\$138,263	(\$4,637)	\$12,463

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



LAKE BUTLER
FLORIDA

What is the Five-Year Capital Improvement Program?

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

What is a Capital Project?

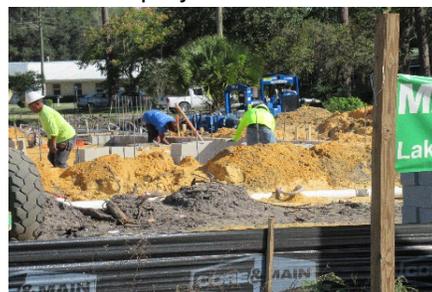
For the purposes of the Capital Improvement Program, a capital project has been identified by the City as any project that exceeds \$5,000 and has an estimated useful life of greater than one year. This includes items like streets, park improvements, and other equipment. This program identifies those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

How is this program developed?

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

How is the Five-Year Capital Improvement Program Organized?

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



Program Summary

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

<u>Fund</u>	Fiscal Year ending September 30,					Grand
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>Total</u>
General Fund						
Public Works	\$65,000	\$65,000	\$65,000	\$120,000	\$275,000	\$590,000
Other	\$155,000	\$47,000	\$125,000	\$80,000	\$30,000	\$437,000
Water Fund	\$205,000	\$195,000	\$940,000	\$80,000	\$140,000	\$1,560,000
Wastewater Fund	\$35,720,000	\$5,970,000	\$5,060,000	\$5,080,000	\$40,000	\$51,870,000
Street Improvement	\$60,000	\$130,000	\$50,000	\$25,000	\$100,000	\$365,000
Downtown Redevelop	\$16,000	\$36,000	\$50,000	\$25,000	\$200,000	\$327,000
Total	\$36,221,000	\$6,443,000	\$6,290,000	\$5,410,000	\$785,000	\$55,149,000

Source of Funds

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

<u>Source of Funds</u>	Fiscal Year ending September 30,					Grand
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>Total</u>
Taxes	\$156,000	\$148,000	\$140,000	\$75,000	\$305,000	\$824,000
User Rates	\$225,000	\$265,000	\$200,000	\$160,000	\$120,000	\$970,000
Grants	\$35,810,000	\$6,030,000	\$5,950,000	\$5,150,000	\$260,000	\$53,200,000
Prior Year Earnings	\$30,000	\$0	\$0	\$25,000	\$100,000	\$155,000
Total	\$36,221,000	\$6,443,000	\$6,290,000	\$5,410,000	\$785,000	\$55,149,000

Projects by Fiscal Year

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

Fiscal Year 2023 - Year One		Project	Cost
General Fund	Vehicle Replacement	\$50,000	
	Zero Turn Mower	\$15,000	
	Historical Building	\$80,000	
	Carpet Office	\$50,000	
	Blight	\$25,000	
			\$220,000
Water Fund	Hydrant Replacement	\$50,000	
	Water Valve Replacement	\$30,000	
	Water Line Replacement	\$100,000	
	Computers	\$25,000	
			\$205,000
Wastewater Fund	Collection Lines Construction	\$5,000,000	
	Manhole Rehabilitation	\$20,000	
	Lift Station Rebuild	\$700,000	
	Wastewater Treatment Plant	\$30,000,000	
			\$35,720,000
Street Improvement	Sidewalk- Replacement	\$30,000	
	Sidewalk- New	\$30,000	
			\$60,000
Downtown Redevelop.	Signage	\$6,000	
	Parking Lot Stripping	\$10,000	
			\$16,000
Total Year One			\$36,221,000

Fiscal Year 2024 - Year Two		Project	Cost
General Fund	Vehicle Replacement	\$50,000	
	Zero Turn Mower	\$15,000	
	Carpet- Commission	\$35,000	
	Park Benches	\$12,000	
			<u>\$112,000</u>
Water Fund	Tower Lights	\$15,000	
	Truck	\$50,000	
	Hydrant Replacement	\$50,000	
	Water Valve Replacement	\$30,000	
	Pumps	\$50,000	
			<u>\$195,000</u>
Wastewater Fund	Vehicle Replacement	\$50,000	
	Lift Station Rebuild	\$900,000	
	Collection Line Construction	\$5,000,000	
	Manhole Rehabilitation	\$20,000	
			<u>\$5,970,000</u>
Street Improvement	Sidewalk- New	\$30,000	
	Street construction	\$100,000	
			<u>\$130,000</u>
Downtown Redevelop.	Banner	\$30,000	
	Trash Receptacles	\$6,000	
			<u>\$36,000</u>
Total Year Two			\$6,443,000



Fiscal Year 2025 - Year Three		Project	Cost
General Fund	Vehicle Replacement	\$50,000	
	Zero Turn Mower	\$15,000	
	Blight	\$25,000	
	Park Equipment	<u>\$100,000</u>	\$190,000
Water Fund	Hydrant Replacement	\$50,000	
	Water Valve Replacement	\$30,000	
	Barricades	\$10,000	
	Water Tank	\$800,000	
	Truck	<u>\$50,000</u>	\$940,000
Wastewater Fund	Fencing	\$20,000	
	Manhole Rehabilitation	\$30,000	
	Safety Equipment	\$10,000	
	Collection Line Construction	<u>\$5,000,000</u>	\$5,060,000
Street Improvement	Pave unpaved streets	<u>\$50,000</u>	\$50,000
Downtown Redevelop.	Brick Wall	<u>\$50,000</u>	\$50,000
			<u>\$50,000</u>
Total Year Three			<u>\$6,290,000</u>



Fiscal Year 2026 - Year Four		Project	Cost
General Fund	Improve Pavillion	\$20,000	
	Pave Public Works area	\$100,000	
	Gateway Signs	\$50,000	
	Computerssss	<u>\$30,000</u>	\$200,000
Water Fund	Hydrant Replacement	\$50,000	
	Water Valve Replacement	<u>\$30,000</u>	\$80,000
Wastewater Fund	Collection Line Construction	\$5,000,000	
	Manhole Rehabilitation	\$30,000	
	Vehicle Replacement	<u>\$50,000</u>	\$5,080,000
Street Improvement	Sidewalk replacement	<u>\$25,000</u>	\$25,000
Downtown Redevelop.	Street Lamp Replacement	<u>\$25,000</u>	\$25,000
Total Year Four			\$5,410,000

Fiscal Year 2027 - Year Five		Project	Cost
General Fund	Vehicle Replacement	\$50,000	
	Zero Turn Mower	\$15,000	
	Sign Replacement	\$30,000	
	Security Cameras	\$50,000	
	Cemetery Land	\$80,000	
	Solar Panels	\$50,000	
	Blight	<u>\$30,000</u>	\$305,000
Water Fund	Hydrant Replacement	\$50,000	
	Water Valve Replacement	\$30,000	
	Geological Research	<u>\$60,000</u>	\$140,000
Wastewater Fund	Manhole Rehabilitation	<u>\$40,000</u>	\$40,000
Street Improvement	Repave Streets	<u>\$100,000</u>	\$100,000
Downtown Redevelop.	Music Pavillion	<u>\$200,000</u>	\$200,000
Total Year Five			\$785,000

Grand Total			<u>\$55,149,000</u>
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Following these summary pages are the details for the projects included in this Capital Improvement Program. The details will be broken down by each department. A departmental summary page will be first, followed by a project summary page for each project included in the program. This Capital Improvement Program will give the reader insight into the capital needs that the City of Lake Butler will face over the next few years. If you have any questions pertaining to this report or would like additional information please direct your request to the City Manger of the City of Lake Butler 200 SW 1st Street, Lake Butler, Florida 32054 or call 386-796-3401



City of Lake Butler
Capital Improvement Program
For the fiscal years ending September 30, 2023-2027



General Fund

City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2023-2027

Summary - General Fund

<u>Project</u>	<u>Funding</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>Total</u>
Public Works							
Vehicle Replacement	Taxes	\$50,000					
Zero Turn Mower	Taxes	\$15,000					
Vehicle Replacement	Taxes		\$50,000				
Zero Turn Mower	Taxes		\$15,000				
Vehicle Replacement	Taxes			\$50,000			
Zero Turn Mower	Taxes			\$15,000			
Improve Pavillion	Taxes				\$20,000		
Pave P. W. area	Grant				\$100,000		
Vehicle Replacement	Taxes					\$50,000	
Zero Turn Mower	Taxes					\$15,000	
Sign Replacement	Taxes					\$30,000	
Security cameras	Taxes					\$50,000	
Cemetery Land	Taxes					\$80,000	
Solar Panels	Taxes					\$50,000	
Total Public Works		\$65,000	\$65,000	\$65,000	\$120,000	\$275,000	\$590,000
Other							
Historical Building	Grant	\$80,000					
Carpet-offices	Taxes	\$50,000					
Blight	Taxes	\$25,000					
Carpet- commission	Taxes		\$35,000				
Park benches	Taxes		\$12,000				
Blight	Taxes			\$25,000			
Park equipment	Grant			\$100,000			
Gateway signs	Grant				\$50,000		
Computers	Taxes				\$30,000		
Blight	Taxes					\$30,000	
Total Other		\$155,000	\$47,000	\$125,000	\$80,000	\$30,000	\$437,000
Total General Fund		\$220,000	\$112,000	\$190,000	\$200,000	\$305,000	\$1,027,000

Funding Sources

Taxes	\$140,000	\$112,000	\$90,000	\$50,000	\$305,000	\$697,000
Grants	\$80,000	\$0	\$100,000	\$150,000	\$0	\$330,000
Total Funding Sources	\$220,000	\$112,000	\$190,000	\$200,000	\$305,000	\$1,027,000



LAKE BUTLER
FLORIDA

Public Works



City of Lake Butler
Capital Improvement Program
For the fiscal years ending September 30, 2023-2027

Program Fiscal Year: Year 1 **FY 2023**

Project Title: Vehicle Replacement

First year in CIP: 2019
Project Category: Replacment
Department: Public Works

Project Cost: \$50,000



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

Project Justification: Replace 2009 Chevy Van 2500 with 65,000 miles. Maintenance is increasing.

Project Impact: Provide proper equipment for field staff as they maintain community and for the safety of transporting inmates. No major highway driving just local.

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

Funding Sources: General Fund Taxes

Program Fiscal Year: Year 1 **FY 2023**

Project Title: Zero Turn Mower

First year in CIP: 2019
Project Category: Replacment
Department: Public Works

Project Cost: \$15,000



Project Description: Replace well used lawn mower. This is one of a few that is used almost daily for the beautification of the city. Also used to maintain the city/state right of ways

Project Justification: Replacement of oldest machine with the most hours

Project Impact: Improve the efficiency of the department. Create a beautiful city.

Operating Impact: Decrease maintenance by \$500 per year

Funding Sources: General Fund Taxes

City of Lake Butler
Capital Improvement Program
For the fiscal years ending September 30, 2023-2027

Program Fiscal Year: Year 2 **FY 2024**

Project Title: Vehicle Replacement

First year in CIP: 2019
Project Category: Replacment
Department: Public Works

Project Cost: \$50,000



Project Description: Replace 2005 Ford F350 used for mowing and brush pickup. The vehicle has 76,000 miles and is in need of constant repair. An extended cab is needed along with trailer capabilities.

Project Justification: Replace 2005 Ford F350 with 76,000 miles. Maintenance is increasing.

Project Impact: Provide proper equipment for the staff to conduct their mainteance role in maintaing the city appearance

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

Funding Sources: General Fund taxes

Program Fiscal Year: Year 2 **FY 2024**

Project Title: Zero Turn Mower

First year in CIP: 2019
Project Category: Replacment
Department: Public Works

Project Cost: \$15,000



Project Description: Replace well used lawn mower. This is one of a few that is used almost daily for the beautification of the city. Also used to maintain the city/state right of ways

Project Justification: Replacement of oldest machine with the most hours

Project Impact: Improve the efficiency of the department. Create a beautiful city.

Operating Impact: Decrease maintenance by \$500 per year

Funding Sources: General Fund Taxes

City of Lake Butler
Capital Improvement Program
For the fiscal years ending September 30, 2023-2027

Program Fiscal Year: Year 3 **FY 2025**

Project Title: Vehicle Replacement

First year in CIP: 2019
Project Category: Replacment
Department: Public Works

Project Cost: \$50,000



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

Project Justification: Replace 2009 Chevy Van 2500 with 56,000 miles. Maintenance is increasing.

Project Impact: Provide proper equipment for field staff as they maintain community and for the safety of transporting inmates. No major highway driving just local.

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

Funding Sources: General Fund Taxes

Program Fiscal Year: Year 3 **FY 2025**

Project Title: Zero Turn Mower

First year in CIP: 2019
Project Category: Replacment
Department: Public Works

Project Cost: \$15,000



Project Description: Replace well used lawn mower. This is one of a few that is used almost daily for the beautification of the city. Also used to maintain the city/state right of ways

Project Justification: Replacement of oldest machine with the most hours

Project Impact: Improve the efficiency of the department. Create a beautiful city.

Operating Impact: Decrease maintenance by \$500 per year

Funding Sources: General Fund Taxes

City of Lake Butler
Capital Improvement Program
For the fiscal years ending September 30, 2023-2027

Program Fiscal Year: Year 4 **FY 2026**

Project Title: Improve Pavillion

First year in CIP: 2021
Project Category: Improvement
Department: Parks

Project Cost: \$20,000



Project Description: Remove screen mesh and replace with aluminum flashing on the ceiling. This will prevent birds from getting into the ceiling and present a better looking facility that gets used a lot.

Project Justification: Improve appearance after years of use and aging.

Project Impact: Improve and maintain the assets of the park system that is used a lot.

Operating Impact: No impact

Funding Sources: General Fund Taxes

Program Fiscal Year: Year 4 **FY 2026**

Project Title: Pave Public Works Area

First year in CIP: 2019
Project Category: New
Department: Public Works

Project Cost: \$100,000



Project Description: Replace the gravel parking and working area at public works with a asphalt surface to make driving and working easier. Currently tires are picking up nails and other debris buried in the gravel parking area.

Project Justification: Improve the work space

Project Impact: Improve the efficiency of the department. Create a beautiful city.

Operating Impact: Decrease maintenance by \$500 per year

Funding Sources: Grant

City of Lake Butler

Capital Improvement Program

For the fiscal years ending September 30, 2023-2027

Program Fiscal Year: Year 5 **FY 2027**

Project Title: Vehicle Replacement

First year in CIP: 2019
Project Category: Replacment
Department: Public Works

Project Cost: \$50,000



Project Description: Replace extended cab 2009 Ford F150 with 112,000 miles. The replaced vehicle needs to have extended cab and towing ability as it will carry inmates and tow a trailer.

Project Justification: Replace 2009 Ford F150 with 112,000 miles. Maintenance is increasing.

Project Impact: Provide proper equipment for field staff as they maintain community and for the safety of transporting inmates. No major highway driving just local.

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

Funding Sources: General Fund Taxes

Program Fiscal Year: Year 5 **FY 2027**

Project Title: Zero Turn Mower

First year in CIP: 2019
Project Category: Replacment
Department: Public Works

Project Cost: \$15,000



Project Description: Replace well used lawn mower. This is one of a few that is used almost daily for the beautification of the city. Also used to maintain the city/state right of ways

Project Justification: Replacement of oldest machine with the most hours

Project Impact: Improve the efficiency of the department. Create a beautiful city.

Operating Impact: Decrease maintenance by \$500 per year

Funding Sources: General Fund Taxes

City of Lake Butler
Capital Improvement Program
For the fiscal years ending September 30, 2023-2027

Program Fiscal Year: Year 5 **FY 2027**

Project Title: Sign Replacement

First year in CIP: 2019
Project Category: Replacment
Department: Public Works

Project Cost: \$30,000

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



Project Justification: Modernize the look of signage

Project Impact: Create a more appealing visual sign

Operating Impact: No major impact

Funding Sources: General Fund Taxes

Program Fiscal Year: Year 5 **FY 2027**

Project Title: Security cameras

First year in CIP: 2021
Project Category: Improvement
Department: Public Works

Project Cost: \$50,000



Project Description: Security camera installation to protect the property but to also monitor the inmates at the facility.

Project Justification: Improve use of facility and efficiency

Project Impact: Protect assets

Operating Impact: Decrease maintenance by \$500 per year

Funding Sources: General Fund Taxes

City of Lake Butler
Capital Improvement Program
For the fiscal years ending September 30, 2023-2027

Program Fiscal Year: Year 5 **FY 2027**

Project Title: Cemetery Land

First year in CIP: 2021

Project Category: Land

Department: Cemetery

Project Cost: \$80,000

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

Project Justification: Expand the footprint of the cemetery

Project Impact: Create more space for loved ones that have passed on and make the space next to the existing family plots

Operating Impact: Increase maintenance \$100 per year

Funding Sources: General Fund Taxes



Program Fiscal Year: Year 5 **FY 2027**

Project Title: Solar Panels

First year in CIP: 2019

Project Category: Improvement

Department: Public Works

Project Cost: \$50,000

Project Description: Create a solar power bank on the roof of the big pavilion to defray the costs of electriciy used by the many functions that are actively supporting the facility

Project Justification: Improve use of facility and efficiency

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

Operating Impact: Decrease maintenance by \$500 per year

Funding Sources: General Fund Taxes



Other



City of Lake Butler
Capital Improvement Program
For the fiscal years ending September 30, 2023-2027

Program Fiscal Year: Year 1 **FY 2023**

Project Title: Historical Building

First year in CIP: 2019
Project Category: Repairs
Department: Parks

Project Cost: \$80,000



Project Description: Repair the Townsend building which houses the historical society and two offices

Project Justification: Leaking roof and windows

Project Impact: Replace windows, pillars, roof, and stairway.

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

Funding Sources: Historical Grant

Program Fiscal Year: Year 1 **FY 2023**

Project Title: Carpet Replacement

First year in CIP: 2020
Project Category: Replace Carpet
Department: City Hall

Project Cost: \$50,000



Project Description: Current carpet was installed when the building was built in 1995 and beginning to show its wear.

Project Justification: Improve use of facility and efficiency along with community pride

Project Impact: Improve the value to the community

Operating Impact: No impact

Funding Sources: General Fund Taxes

City of Lake Butler
Capital Improvement Program
For the fiscal years ending September 30, 2023-2027

Program Fiscal Year: Year 1 **FY 2023**

Project Title: Blight

First year in CIP: 2020
Project Category: Blight removal
Department: Code enforcement

Project Cost: \$25,000



Project Description: Many structures in Lake Butler are below minimum building code. Several homes are not at the living standards acceptable by several agencies.

Project Justification: Health and safety of the community

Project Impact: Improve the value of the community

Operating Impact: No impact

Funding Sources: Taxes

Program Fiscal Year: Year 2 **FY 2024**

Project Title: Carpet Replacement

First year in CIP: 2020
Project Category: Replace Carpet
Department: City Commission
Chambers

Project Cost: \$35,000



Project Description: Current carpet was installed when the building was built in 1995 and beginning to show its wear.

Project Justification: Improve use of facility and efficiency along with community pride

Project Impact: Improve the value to the community

Operating Impact: No impact

Funding Sources: General Fund Taxes

City of Lake Butler
Capital Improvement Program
For the fiscal years ending September 30, 2023-2027

Program Fiscal Year: Year 2 **FY 2024**

Project Title: Park benches

First year in CIP: 2020
Project Category: Park benches
Department: Parks

Project Cost: \$12,000



Project Description: Create a set of benches and tables at the "baby loop" for a park setting. Design is for no cars and a quiet area for veterans to be retrospective.

Project Justification: Health and safety of the community

Project Impact: Improve the value of the community

Operating Impact: No impact

Funding Sources: Taxes

Program Fiscal Year: Year 3 **FY 2025**

Project Title: Blight

First year in CIP: 2020
Project Category: Blight removal
Department: Code enforcement

Project Cost: \$25,000



Project Description: Many structures in Lake Butler are below minimum building code. Several homes are not at the living standards acceptable by several agencies.

Project Justification: Health and safety of the community

Project Impact: Improve the value of the community

Operating Impact: No impact

Funding Sources: Taxes

City of Lake Butler
Capital Improvement Program
For the fiscal years ending September 30, 2023-2027

Program Fiscal Year: Year 3 **FY 2025**

Project Title: Equipment Replacement

First year in CIP: 2020
Project Category: Playground equip
Department: Parks

Project Cost: \$100,000



Project Description: The park is a hub of activity and new playground equipment will continue the draw to the park system.

Project Justification: Several pieces of equipment are showing the wear and tear of use

Project Impact: Improve the value to the community

Operating Impact: No impact

Funding Sources: Recreational Grant

Program Fiscal Year: Year 4 **FY 2026**

Project Title: Gateway Signs

First year in CIP: 2020
Project Category: Signage Improvement
Department: City Commission

Project Cost: \$50,000



Project Description: Currently there are no welcome signs that welcome visitors to Lake Butler. Gateway signs can be inviting and helpful to the local businesses.

Project Justification: Community Pride

Project Impact: Improve the value of the community

Operating Impact: No impact

Funding Sources: Grant

City of Lake Butler
Capital Improvement Program
For the fiscal years ending September 30, 2023-2027

Program Fiscal Year: Year 4 **FY 2026**

Project Title: Computer Replacement

First year in CIP: 2020
Project Category: Computer hardware
Department: Finance

Project Cost: \$30,000



Project Description: The average life of a computer system is 3-5 years before technology advances to make the system obsolete. In 2026 the systems in City Hall will be 7 years old and due for replacement

Project Justification: Improve the efficiency of staff

Project Impact: Increase efficiency and provide needed equipment for users

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

Funding Sources: General Taxes

Program Fiscal Year: Year 5 **FY 2027**

Project Title: Blight

First year in CIP: 2020
Project Category: Blight
Department: City Commission

Project Cost: \$30,000



Project Description: Many structures in Lake Butler are below minimum building code. Several homes are not at the living standards acceptable by several agencies.

Project Justification: Health and safety of the community

Project Impact: Improve the value of the community

Operating Impact: No impact

Funding Sources: General Taxes



Water Fund

Summary - Water Fund

<u>Project</u>	<u>Funding</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>Total</u>
Operations							
Hydrant	User rates	\$50,000					
Water Valves	User rates	\$30,000					
Line replacements	User rates	\$100,000					
Computers	User rates	\$25,000					
Tower lights	User rates		\$15,000				
Truck	User rates		\$50,000				
Hydrant	User rates		\$50,000				
Water Valves	User rates		\$30,000				
Pumps	User rates		\$50,000				
Hydrant	User rates			\$50,000			
Water Valves	User rates			\$30,000			
Barricades	User rates			\$10,000			
Water Tank	Grant			\$800,000			
Truck	User rates			\$50,000			
Hydrant	User rates				\$50,000		
Water Valves	User rates				\$30,000		
Hydrant	User rates					\$50,000	
Water Valves	User rates					\$30,000	
Geological research	Grant					\$60,000	
Total Other		\$205,000	\$195,000	\$940,000	\$80,000	\$140,000	\$1,560,000
Total Water Fund		\$205,000	\$195,000	\$940,000	\$80,000	\$140,000	\$1,560,000
Funding Sources							
User Rates		\$205,000	\$195,000	\$140,000	\$80,000	\$80,000	\$700,000
Grants		\$0	\$0	\$800,000	\$0	\$60,000	\$860,000
Total Funding Sources		\$205,000	\$195,000	\$940,000	\$80,000	\$140,000	\$1,560,000



LAKE BUTLER
FLORIDA

Operations



Program Fiscal Year: Year 1 **FY 2023**

Project Title: Hydrant Replacement Program

First year in CIP: 2021
Project Category: Replacement
Department: Water

Project Cost: \$50,000



Project Description: Replace existing old fire hydrants. The Asset Management program requires 2 per year but staff has moved the minimum to 10 per year at \$5,000 per hydrant.

Project Justification: Replace 10 old or unuseable hydrants

Project Impact: Improve efficiency and maintenance of the system. It is important to have adequate fire suppression systems for the community

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

Funding Sources: Water rates

Program Fiscal Year: Year 1 **FY 2023**

Project Title: Water Valve Replacement Program

First year in CIP: 2021
Project Category: Replacement
Department: Water

Project Cost: \$30,000



Project Description: Replace the 207 distribution valves and the 46 hydrant valves in the system. The Asset Management Program required 2 per year and the staff has increased it to 10 per year.

Project Justification: Replace the obsolete valves within the system

Project Impact: Improve the efficiency of the department and ability to control the water flow.

Operating Impact: Decrease maintenance by \$500 per year

Funding Sources: Water rates

Program Fiscal Year: Year 1 **FY 2023**

Project Title: Water line replacement

First year in CIP: 2020
Project Category: Replacement
Department: Water

Project Cost: \$100,000



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

Project Justification: Replace transmission lines before a catastrophe occurs.

Project Impact: Improve the flow of water and customer satisfaction. Being proactive rather than reactive.

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

Funding Sources: Water Rates

Program Fiscal Year: Year 1 **FY 2023**

Project Title: Computers

First year in CIP: 2019
Project Category: Replacement
Department: Water

Project Cost: \$25,000



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

Project Justification: Replace obsolete equipment

Project Impact: Improve efficiency

Operating Impact: Decrease maintenance by \$500 per year

Funding Sources: Water Rates

Program Fiscal Year: Year 2 **FY 2024**

Project Title: Water Tower Lights

First year in CIP: 2020
Project Category: Light
Department: Water

Project Cost: \$15,000



Project Description: Install lights to shine upward on water tower to brighten and improve the image of the tower with it being the focal point of the community. It is the tallest structure in the area.

Project Justification: Improve image

Project Impact: Provide lighting for the area as well as increase the awareness for the community at night

Operating Impact: Increase maintenance by \$600 per year

Funding Sources: Water rates

Program Fiscal Year: Year 2 **FY 2024**

Project Title: Replace Truck

First year in CIP: 2019
Project Category: Replacement
Department: Water

Project Cost: \$50,000



Project Description: Replace a 2010 Ford F150 with 145,000 miles used for maintenance of pumps and motors. Will need extended cab and towing capabilities. The old truck will be placed in auction.

Project Justification: Replacement of high mileage vehicle

Project Impact: Improve the efficiency of the department.

Operating Impact: Decrease maintenance by \$500 per year

Funding Sources: Water rates

Program Fiscal Year: Year 2 **FY 2024**

Project Title: Hydrant Replacement Program

First year in CIP: 2021
Project Category: Replacement
Department: Water

Project Cost: \$50,000



Project Description: Replace existing old fire hydrants. The Asset Management program requires 2 per year but staff has moved the minimum to 10 per year at \$5,000 per hydrant.

Project Justification: Replace 10 old or unuseable hydrants

Project Impact: Improve efficiency and maintenance of the system. It is important to have adequate fire suppression systems for the community

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

Funding Sources: Water rates

Program Fiscal Year: Year 2 **FY 2024**

Project Title: Water Valve Replacement Program

First year in CIP: 2021
Project Category: Replacement
Department: Water

Project Cost: \$30,000



Project Description: Replace the 207 distribution valves and the 46 hydrant valves in the system. The Asset Management Program required 2 per year and the staff has increased it to 10 per year.

Project Justification: Replace the obsolete valves within the system

Project Impact: Improve the efficiency of the department and ability to control the water flow.

Operating Impact: Decrease maintenance by \$500 per year

Funding Sources: Water rates

Program Fiscal Year: Year 2 **FY 2024**

Project Title: Pumps

First year in CIP: 2020
Project Category: Replacement
Department: Water

Project Cost: \$50,000



Project Description: Replace obsolete pumps and motors at the water plant

Project Justification: Improve the operational efficiency of the water system

Project Impact: Maintain better water flow

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

Funding Sources: Water rates

Program Fiscal Year: Year 3 **FY 2025**

Project Title: Hydrant Replacement Program

First year in CIP: 2021
Project Category: Replacement
Department: Water

Project Cost: \$50,000



Project Description: Replace existing old fire hydrants. The Asset Management program requires 2 per year but staff has moved the minimum to 10 per year at \$5,000 per hydrant.

Project Justification: Replace 10 old or unuseable hydrants

Project Impact: Improve efficiency and maintenance of the system. It is important to have adequate fire suppression systems for the community

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

Funding Sources: Water rates

Program Fiscal Year: Year 3 **FY 2025**

Project Title: Water Valve Replacement Program

First year in CIP: 2021
Project Category: Replacement
Department: Water

Project Cost: \$30,000



Project Description: Replace the 207 distribution valves and the 46 hydrant valves in the system. The Asset Management Program required 2 per year and the staff has increased it to 10 per year.

Project Justification: Replace the obsolete valves within the system

Project Impact: Improve the efficiency of the department and ability to control the water flow.

Operating Impact: Decrease maintenance by \$500 per year

Funding Sources: Water rates

Program Fiscal Year: Year 3 **FY 2025**

Project Title: Barricades

First year in CIP: 2019
Project Category: Replace
Department: Water

Project Cost: \$10,000



Project Description: Replace traffic barricades for safety and redirect traffic at work sites. This is a safety issue

Project Justification: Safety

Project Impact: Create a culture of

Operating Impact: No impact

Funding Sources: Water rates

Program Fiscal Year: Year 3 **FY 2025**

Project Title: Water Tank

First year in CIP: 2021

Project Category: Replace

Department: Water

Project Cost: \$800,000



Project Description: Replace the water tank that is over 50 years old and is cracking from the inside and the concern is leakage or spill of 200,000 gallons of water with a school very close by.

Project Justification: Based on inspection report of 2020 it should be replaced

Project Impact: Increase safety and productivity

Operating Impact: No impact

Funding Sources: Legislative appropriations or grant

Program Fiscal Year: Year 3 **FY 2025**

Project Title: Truck

First year in CIP: 2019

Project Category: Replacement

Department: Water

Project Cost: \$50,000



Project Description: Replace 2016 Ford F150 extended cab with 45,000 miles. It is used by the assistant public works director for utilities and is driven to the plant and various sites that need attention

Project Justification: Move the 2016 vehicle down the line for mosquito control

Project Impact: Lower maintenance costs and to improve the fleet

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

Funding Sources: Water rates

Program Fiscal Year: Year 4 **FY 2026**

Project Title: Hydrant Replacement Program

First year in CIP: 2021
Project Category: Replacement
Department: Water

Project Cost: \$50,000



Project Description: Replace existing old fire hydrants. The Asset Management program requires 2 per year but staff has moved the minimum to 10 per year at \$5,000 per hydrant.

Project Justification: Replace 10 old or unuseable hydrants

Project Impact: Improve efficiency and maintenance of the system. It is important to have adequate fire suppression systems for the community

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

Funding Sources: Water rates

Program Fiscal Year: Year 4 **FY 2026**

Project Title: Water Valve Replacement Program

First year in CIP: 2021
Project Category: Replacement
Department: Water

Project Cost: \$30,000



Project Description: Replace the 207 distribution valves and the 46 hydrant valves in the system. The Asset Management Program required 2 per year and the staff has increased it to 10 per year.

Project Justification: Replace the obsolete valves within the system

Project Impact: Improve the efficiency of the department and ability to control the water flow.

Operating Impact: Decrease maintenance by \$500 per year

Funding Sources: Water rates

Program Fiscal Year: Year 5 **FY 2027**

Project Title: Hydrant Replacement Program

First year in CIP: 2021
Project Category: Replacement
Department: Water

Project Cost: \$50,000



Project Description: Replace existing old fire hydrants. The Asset Management program requires 2 per year but staff has moved the minimum to 10 per year at \$5,000 per hydrant.

Project Justification: Replace 10 old or unuseable hydrants

Project Impact: Improve efficiency and maintenance of the system. It is important to have adequate fire suppression systems for the community

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

Funding Sources: Water rates

Program Fiscal Year: Year 5 **FY 2027**

Project Title: Water Valve Replacement Program

First year in CIP: 2021
Project Category: Replacement
Department: Water

Project Cost: \$30,000



Project Description: Replace the 207 distribution valves and the 46 hydrant valves in the system. The Asset Management Program required 2 per year and the staff has increased it to 10 per year.

Project Justification: Replace the obsolete valves within the system

Project Impact: Improve the efficiency of the department and ability to control the water flow.

Operating Impact: Decrease maintenance by \$500 per year

Funding Sources: Water rates

Program Fiscal Year: Year 5 **FY 2027**

Project Title: Geological Research

First year in CIP: 2019

Project Category: Research

Department: Water

Project Cost: \$60,000



Project Description: Review the current aquifer and the potential need for a new well in a deeper aquifer. Examine the ground water flow for any contamination.

Project Justification: Proactively look for raw material for the water system.

Project Impact: Sustainability of a revenue stream

Operating Impact: No impact

Funding Sources: Grant



Summary - Wastewater Fund

Project	Funding	2023	2024	2025	2026	2027	Total
Operations							
Coll. Lines Const.	Grant	\$5,000,000					
Manhole Rehab.	Charges	\$20,000					
Lift Stations	Grant	\$700,000					
W W Treat. Plant	Grant	\$30,000,000					
Vehicle Replace.	Charges		\$50,000				
Lift Stations	Grant		\$900,000				
Coll. Lines Const.	Grant		\$5,000,000				
Manhole Rehab.	Charges		\$20,000				
Fencing	Charges			\$20,000			
Manhole Rehab.	Charges			\$30,000			
Safety Equipment	Charges			\$10,000			
Coll.Lines Const.	Grant			\$5,000,000			
Coll.Lines Const.	Grant				\$5,000,000		
Manhole Rehab.	Charges				\$30,000		
Vehicle Replace.	Charges				\$50,000		
Manhole Rehab.	Charges					\$40,000	
Total Operations		\$35,720,000	\$5,970,000	\$5,060,000	\$5,080,000	\$40,000	\$51,870,000
Total Wastewater		\$35,720,000	\$5,970,000	\$5,060,000	\$5,080,000	\$40,000	\$51,870,000
Funding Sources							
Charges		\$20,000	\$70,000	\$60,000	\$80,000	\$40,000	\$270,000
Grants		\$35,700,000	\$5,900,000	\$5,000,000	\$5,000,000	\$0	\$51,600,000
Total Funding Source		\$35,720,000	\$5,970,000	\$5,060,000	\$5,080,000	\$40,000	\$51,870,000



LAKE BUTLER
FLORIDA

Operations



Program Fiscal Year: Year 1 **FY 2023**

Project Title: Collection Line Construction

First year in CIP: 2019

Project Category: Replacement

Department: Waste Water

Project Cost: \$5,000,000



Project Description: A large amount of infiltration from outside rain water is getting into the system. Need to replace old outdated sewer lines. A planning grant has been obtained and the engineers have planned replacements for the inter part of City

Project Justification: Replacement of obsolete lines

Project Impact: Improve efficiency and maintenance of the system. Provide the residents with the best possible infrastructure available.

Operating Impact: Decrease maintenance by \$10,000 per year

Funding Sources: Grant - DEP

Program Fiscal Year: Year 1 **FY 2023**

Project Title: Manhole Rehabilitation Program

First year in CIP: 2020

Project Category: Replacement

Department: Waste Water

Project Cost: \$20,000



Project Description: A manhole replacement/rehabilitation program is needed and is part of the Asset Management Program. There are 256 manholes with over 30% in poor condition due to blockages from roots, grease, or deterioration.

Project Justification: Replace minimum of two per year

Project Impact: Provide improved efficiency of system.

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

Funding Sources: Charges

Program Fiscal Year: Year 1 **FY 2023**

Project Title: Lift Stations

First year in CIP: 2020
Project Category: Replacement
Department: Waste Water
Project Cost: \$700,000



Project Description: Replace the water works lift station as well as Jetts lift station. Both are old and underground maintenance is difficult plus they clog up often.

Project Justification: Replace two of the oldest and highest maintenance lift stations

Project Impact: Provide improved efficiency of system.

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

Funding Sources: Grant

Program Fiscal Year: Year 1 **FY 2023**

Project Title: Waste Water Treatment Plant

First year in CIP: 2020
Project Category: Replacement
Department: Waste Water
Project Cost: \$30,000,000



Project Description: Replace the existing wastewater treatment plant with a modern plant that will have a million gallons per day capacity and able to service the City as well as the Prison.

Project Justification: Construction of the plant will take a couple of years starting with a wetlands

Project Impact: Provide improved efficiency of system. Solar panels for energy

Operating Impact: Decrease maintenance by \$30,000 per year

Funding Sources: Grant

Program Fiscal Year: Year 2 **FY 2024**

Project Title: Vehicle Replacement

First year in CIP: 2020

Project Category: Replacement

Department: Waste Water

Project Cost: \$50,000



Project Description: Replace a 2011 Ford F150 with 60,883
Maintenance is becoming an issue

Project Justification: Replace outdated equipment

Project Impact: Improve gas consumption and lower maintenance costs

Operating Impact: Decrease maintenance by \$500 per year

Funding Sources: Charges

Program Fiscal Year: Year 2 **FY 2024**

Project Title: Lift Stations

First year in CIP: 2020

Project Category: Replacement

Department: Waste Water

Project Cost: \$900,000



Project Description: Replace the car wash lift station and one other as they
are old and underground maintenance is difficult plus they clog up often.

Project Justification: Replace two of the oldest and highest maintenance lift stations

Project Impact: Provide improved efficiency of system.

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

Funding Sources: Grant

Program Fiscal Year: Year 2 **FY 2024**

Project Title: Collection Line Construction

First year in CIP: 2019

Project Category: Replacement

Department: Waste Water

Project Cost: \$5,000,000



Project Description: A large amount of infiltration from outside rain water is getting into the system. Need to replace old outdated sewer lines. A planning grant has been obtained and the engineers have planned replacements for the inter part of City

Project Justification: Replacement of obsolete lines

Project Impact: Improve efficiency and maintenance of the system. Provide the residents with the best possible infrastructure available.

Operating Impact: Decrease maintenance by \$10,000 per year

Funding Sources: Grant - DEP

Program Fiscal Year: Year 2 **FY 2024**

Project Title: Manhole Rehabilitation Program

First year in CIP: 2020

Project Category: Replacement

Department: Waste Water

Project Cost: \$20,000



Project Description: A manhole replacement/rehabilitation program is needed and is part of the Asset Management Program. There are 256 manholes with over 30% in poor condition due to blockages from roots, grease, or deterioration.

Project Justification: Replace minimum of two per year

Project Impact: Provide improved efficiency of system.

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

Funding Sources: Charges

Program Fiscal Year: Year 3 **FY 2025**

Project Title: Fencing

First year in CIP: 2020

Project Category: Replacement

Department: Waste Water

Project Cost: \$20,000



Project Description: Replace fencing around the old treatment plant as it is falling over from age

Project Justification: Replace outdated equipment

Project Impact: Improve the security of the area

Operating Impact: Decrease maintenance by \$100 per year

Funding Sources: Charges

Program Fiscal Year: Year 3 **FY 2025**

Project Title: Manhole Rehabilitation Program

First year in CIP: 2020

Project Category: Replacement

Department: Waste Water

Project Cost: \$30,000



Project Description: A manhole replacement/rehabilitation program is needed and is part of the Asset Management Program. There are 256 manholes with over 30% in poor condition due to blockages from roots, grease, or deterioration.

Project Justification: Replace minimum of two per year

Project Impact: Provide improved efficiency of system.

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

Funding Sources: Charges

Program Fiscal Year: Year 3 **FY 2025**

Project Title: Safety Equipment

First year in CIP: 2020

Project Category: Replacement

Department: Waste Water

Project Cost: \$10,000



Project Description: Obtain safety equipment used in an area of chemicals for employees safety.

Project Justification: Improve safety

Project Impact: Provide improved efficiency of system.

Operating Impact: No impact on operations

Funding Sources: Charges

Program Fiscal Year: Year 3 **FY 2025**

Project Title: Collection Line Construction

First year in CIP: 2019
Project Category: Replacement
Department: Waste Water

Project Cost: \$5,000,000



Project Description: A large amount of infiltration from outside rain water is getting into the system. Need to replace old outdated sewer lines. A planning grant has been obtained and the engineers have planned replacements for the inter part of City

Project Justification: Replacement of obsolete lines

Project Impact: Improve efficiency and maintenance of the system. Provide the residents with the best possible infrastructure available.

Operating Impact: Decrease maintenance by \$10,000 per year

Funding Sources: Grant - DEP

Program Fiscal Year: Year 4 **FY 2026**

Project Title: Collection Line Construction

First year in CIP: 2019
Project Category: Replacement
Department: Waste Water

Project Cost: \$5,000,000



Project Description: A large amount of infiltration from outside rain water is getting into the system. Need to replace old outdated sewer lines. A planning grant has been obtained and the engineers have planned replacements for the inter part of City

Project Justification: Replacement of obsolete lines

Project Impact: Improve efficiency and maintenance of the system. Provide the residents with the best possible infrastructure available.

Operating Impact: Decrease maintenance by \$10,000 per year

Funding Sources: Grant - DEP

Program Fiscal Year: Year 4 **FY 2026**

Project Title: Manhole Rehabilitation Program

First year in CIP: 2020

Project Category: Replacement

Department: Waste Water

Project Cost: \$30,000



Project Description: A manhole replacement/rehabilitation program is needed and is part of the Asset Management Program. There are 256 manholes with over 30% in poor condition due to blockages from roots, grease, or deterioration.

Project Justification: Replace minimum of two per year

Project Impact: Provide improved efficiency of system.

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

Funding Sources: Charges

Program Fiscal Year: Year 5 **FY 2027**

Project Title: Manhole Rehabilitation Program

First year in CIP: 2020

Project Category: Replacement

Department: Waste Water

Project Cost: \$40,000



Project Description: A manhole replacement/rehabilitation program is needed and is part of the Asset Management Program. There are 256 manholes with over 30% in poor condition due to blockages from roots, grease, or deterioration.

Project Justification: Replace minimum of two per year

Project Impact: Provide improved efficiency of system.

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

Funding Sources: Charges



*Street
Improvement*

Summary - Street Improvement Fund

Project	Funding	2023	2024	2025	2026	2027	Total
Operations							
Sidewalk Replace.	Fund Bal.	\$30,000					
Sidewalk New	Grant	\$30,000					
Sidewalk New	Grant		\$30,000				
Repave Streets	Grant		\$100,000				
Pave unpaved st.	Grant			\$50,000			
Sidewalk Replace.	Fund Bal.				\$25,000		
Repave Streets	Fund Bal.					\$100,000	
Total operations		\$60,000	\$130,000	\$50,000	\$25,000	\$100,000	\$365,000
Total Street Fund		\$60,000	\$130,000	\$50,000	\$25,000	\$100,000	\$365,000
Funding Sources							
Fund Balance		\$30,000	\$0	\$0	\$25,000	\$100,000	\$155,000
Grants		\$30,000	\$130,000	\$50,000	\$0	\$0	\$210,000
Total Funding Sources		\$60,000	\$130,000	\$50,000	\$25,000	\$100,000	\$365,000



LAKE BUTLER
FLORIDA

Program Fiscal Year: Year 1 **FY 2023**

Project Title: Sidewalk Replacement

First year in CIP: 2019
Project Category: Replacement
Department: Street Improvement

Project Cost: \$30,000



Project Description: Replace or repair the sidewalks throughout the City

Project Justification: Repair or replace will prevent trip and fall hazards.

Project Impact: Improve the walkable, bikeable part of our community as there are people who like to walk for exercise.

Operating Impact: Decrease maintenance by \$300 per year

Funding Sources: Fund balance

Program Fiscal Year: Year 1 **FY 2023**

Project Title: New sidewalk

First year in CIP: 2019
Project Category: Construction
Department: Street Improvement

Project Cost: \$30,000



Project Description: Install new sidewalk for walking area around the historic area.

Project Justification: Improve pedestrian traffic

Project Impact: Improve the safety of those who like to walk

Operating Impact: No impact

Funding Sources: Grant

Program Fiscal Year: Year 2 **FY 2024**

Project Title: New sidewalk

First year in CIP: 2019
Project Category: Construction
Department: Street Improvement

Project Cost: \$30,000



Project Description: Install new sidewalk for walking area around the historic area.

Project Justification: Improve pedestrian traffic

Project Impact: Improve the safety of those who like to walk

Operating Impact: No impact

Funding Sources: Grant

Program Fiscal Year Year 2 **FY 2024**

Project Title: Repave Streets

First year in CIP: 2019
Project Category: Construction
Department: Street Improvement

Project Cost: \$100,000



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

Project Justification: Improve the safety of the community and increase the value of homes.

Project Impact: Better image of the city

Operating Impact: Decrease maintenance by \$1,000

Funding Sources: Fund Balance

Program Fiscal Year: Year 3 **FY 2025**

Project Title: Pave the unpaved streets

First year in CIP: 2019
Project Category: Construction
Department: Street Improvement

Project Cost: \$50,000



Project Description: There are a few unpaved streets in the city and the attempt is to pave those with grant funding

Project Justification: Several streets are developing spider cracks which will deteriorate the street

Project Impact: Improve transportation

Operating Impact: No impact

Funding Sources: Grant

Program Fiscal Year Year 4 **FY 2026**

Project Title: Sidewalk replacement

First year in CIP: 2019
Project Category: Construction
Department: Street Improvement

Project Cost: \$25,000



Project Description: Replace or repair the sidewalks throughout the city

Project Justification: Improve the safety of the community

Project Impact: Better image of the city

Operating Impact: Decrease maintenance by \$300

Funding Sources: Fund Balance

Program Fiscal Year Year 5 **FY 2027**

Project Title: Re-paving streets

First year in CIP: 2019
Project Category: Construction
Department: Street Improvement

Project Cost: \$100,000



Project Description: City wide street repaving and use funds to match a grant

Project Justification: Improve transportation

Project Impact: Creates an improved environment and improve infrastructure
Complete after water and sewer lines are installed

Operating Impact: Decrease maintenance by \$2,000

Funding Sources: Fund Balance





*Downtown
Redevelopment*



LAKE BUTLER
FLORIDA

Summary - Downtown Redevelopment Fund

<u>Project</u>	<u>Funding</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>Total</u>
Operations							
Signage	Taxes	\$6,000					
Parking lot stripping	Taxes	\$10,000					
Banners	Taxes		\$30,000				
Trash receptacles	Taxes		\$6,000				
Brick wall	Taxes			\$50,000			
Lamp Replacements	Taxes				\$25,000		
Music Pavillion	Grant					\$200,000	
Total operations		\$16,000	\$36,000	\$50,000	\$25,000	\$200,000	\$327,000
Total Street Fund		\$16,000	\$36,000	\$50,000	\$25,000	\$200,000	\$327,000
Funding Sources							
Taxes		\$16,000	\$36,000	\$50,000	\$25,000	\$0	\$127,000
Grants		\$0	\$0	\$0	\$0	\$200,000	\$200,000
Total Funding Sources		\$16,000	\$36,000	\$50,000	\$25,000	\$200,000	\$327,000



LAKE BUTLER
FLORIDA

Program Fiscal Year: Year 1 **FY 2023**

Project Title: Signage

First year in CIP: 2021
Project Category: New
Department: Downtown Redev
Project Cost: \$6,000



Project Description: Place new directional signs around city hall so people can find it easily

Project Justification: Community enhancement and informational

Project Impact: Directional for those new to the city and need to find city hall

Operating Impact: No impact

Funding Sources: Taxes

Program Fiscal Year: Year 1 **FY 2023**

Project Title: Stripping of the parking lot at park

First year in CIP: 2019
Project Category: Replace
Department: Downtown Redev
Project Cost: \$10,000



Project Description: Repaint the parking lanes at the park and the lines

Project Justification: Improve vehicular traffic

Project Impact: The safety of the citizens using the park and the proper parking of vehicles

Operating Impact: No impact

Funding Sources: Taxes

Program Fiscal Year: Year 2 **FY 2024**

Project Title: Banners

First year in CIP: 2019
Project Category: New banners
Department: Downtown Redev

Project Cost: \$30,000



Project Description: Install new banners downtown on the black street poles

Project Justification: Improve the appearance of the downtown area

Project Impact: Increase customer sales in the downtown area

Operating Impact: No impact

Funding Sources: Taxes

Program Fiscal Year: Year 2 **FY 2024**

Project Title: Trash receptacles

First year in CIP: 2020
Project Category: New
Department: Downtown Redev

Project Cost: \$6,000



Project Description: Install new trash receptiles in the park area

Project Justification: Improve the appearance of the park

Project Impact: Better image of the city and cleanliness of the play area

Operating Impact: Decrease maintenance by \$1,000

Funding Sources: Taxes

Program Fiscal Year: Year 3 **FY 2025**

Project Title: Install brick wall at the park

First year in CIP: 2019
Project Category: New
Department: Downtown Redev

Project Cost: \$50,000



Project Description: Remove the blue tubing around the sand area with a brick wall so residents can sit on it during events plus keep the children from running into the road.

Project Justification: Upgrade the appearance of the park

Project Impact: The park is the central focal point of the city and many people use the area

Operating Impact: No impact

Funding Sources: Taxes

Program Fiscal Year Year 4 **FY 2026**

Project Title: Lamp replacements

First year in CIP: 2019
Project Category: Replacement
Department: Downtown Redev.

Project Cost: \$25,000



Project Description: Replace the lamp posts in the downtown area. The anitque lamp posts are not made any longer in the existing style.

Project Justification: Safety of the community as well as apperance

Project Impact: Uniformity of the light for safety and traffic control

Operating Impact: Decrease maintenance by \$300

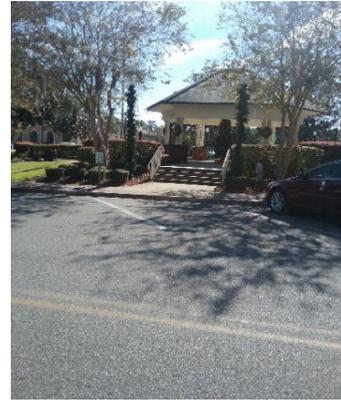
Funding Sources: Taxes

Program Fiscal Year Year 5 **FY 2027**

Project Title: Music shell

First year in CIP: 2020
Project Category: Construction
Department: Downtown Redev.

Project Cost: \$200,000



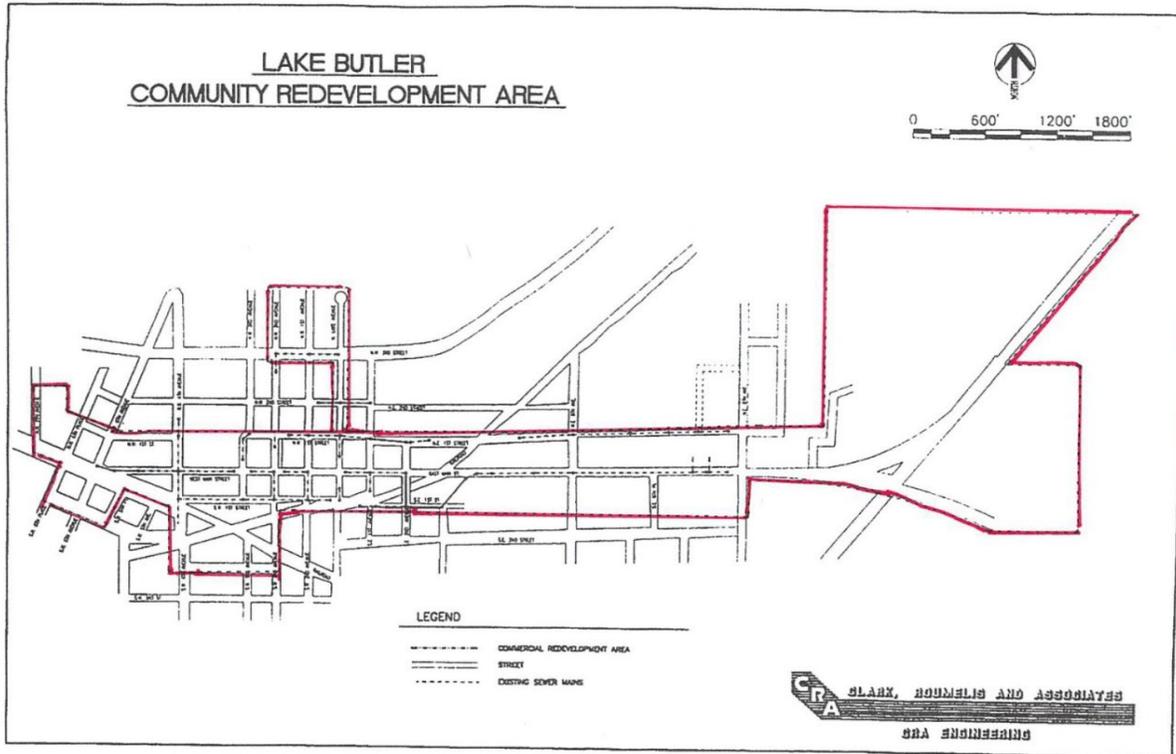
Project Description: Create a band shell that will hold music events as well as movies for the children.

Project Justification: Increase usage of the park

Project Impact: Creates a focal point for families and entertainment

Operating Impact: Increase maintenance by \$1,000

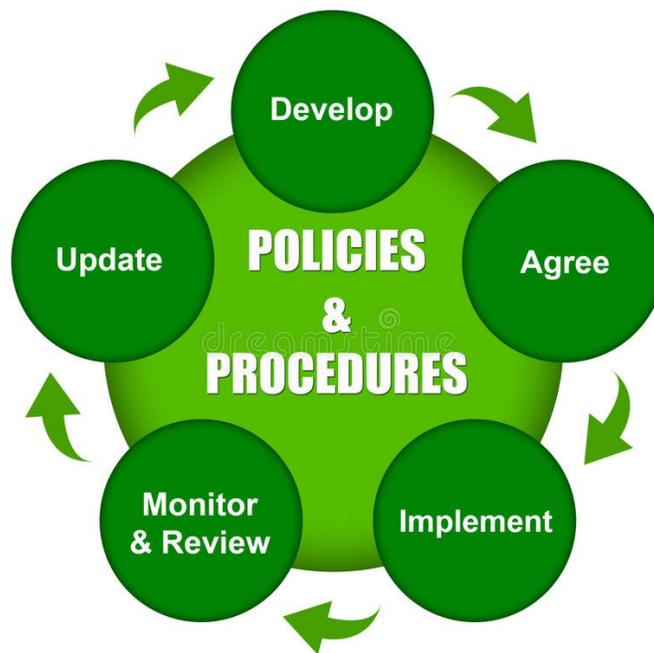
Funding Sources: Grant



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.

Attached are a few policies that focus on the financial management of the City of Lake Butler. The policies included are designed for current and future needs. Administration is given a set of parameters with which they can work within.



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 Commission. 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 Commission at least quarterly on the status of all inter-fund loans.

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 Commission should look at debt restructuring.

Derivatives

The City of Lake Butler is prohibited from using derivatives as an investment tool for bond funds.

Investment Policy

Introduction

The following investment policy is intended to set forth the framework within which the City of Lake Butler's investment activities will be conducted.

In establishing this Investment Policy, the City Commission recognizes the traditional relationship between risk, return, and acknowledges that all investments involve a variety of risks related to maturity, duration, credit, market, and other factors.

When choosing between alternative investments, the City Manager, finance, and/or outside managers should structure the portfolio based on an understanding of the variety of risks and the basic rule of diversification on the structure of the portfolio. It is the position of the City that the interest of the citizens of the City of Lake Butler can best be served by prudent management of the City funds, through the assumption of an appropriate level of risk, with a primary objective of capital preservation and income. With adoption of this Investment Policy, the City recognizes the secondary goal of this management approach is to add economic value to a portfolio under circumstances prevailing from time to time. This may necessitate the sale of securities at a loss to reduce portfolio risk, without a material reduction in return, or to achieve a greater overall return, without assuming any material amount of additional risk.

The Investment Policy acknowledges that the City will consider using various pool or mutual fund products, to provide a core or passive base to the active portfolio. To enhance the effectiveness of the City staff in increasing

the economic value of the investment portfolio outside investment managers may be hired and approved by separate City Commission action.

Scope

This investment policy applies to the City of Lake Butler surplus funds, excluding Pension fund assets and funds whose uses are restricted by bond covenants.

Investment Objectives

The following investment objectives, in order of priority, will be applied in the management of the City's funds.

1. The primary objective of the City of Lake Butler investment activities is the preservation of capital and the protection of investment principal.
2. The City's investment portfolio and/or portfolio management strategy will provide sufficient liquidity to meet the City's operating and capital requirements to insure the orderly conduct of the City's business affairs.
3. In investing public funds, the City will strive to maximize the return on the portfolio but will avoid assuming unreasonable investment risk; to control risks regarding specific security types, or individual financial institutions or specific maturity, the City of Lake Butler will diversify its investments.

Investment Performance and Reporting

The City of Lake Butler shall develop performance measures as are appropriate for the nature and size of the public funds within its custody. Performance of the portfolio shall be reported, by appropriate Finance staff at least quarterly and submitted to the City Manager of the City of Lake Butler. Reports shall include details of the characteristics of the portfolio as well as its performance for that period.

Ethics

This investment policy and the related actions of staff will be guided by the standard of care expected of a "Prudent Person". The Prudent Person Rule requires that investments should be made with judgement and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived from the investment. The City deems that those employees authorized to conduct the City's investment activities will perform within the course and scope of their employment, and act prudently, without speculation and in the best interest of the City.

Authorized Investment Institutions and Dealers

The investment policy shall specify the authorized securities dealers, issuers and banks from whom the City may purchase securities. They shall be limited to "Primary Securities Dealers" as designated by the Federal Reserve Bank of New York and federal or state insured financial institutions who are Qualified State Public Depositories, for purchases and sales of securities.

Prior to executing investment trades for its own account, excluding transactions for cash flow purposes, the City will conduct appropriate due diligence to confirm that the security dealers being utilized meet the requirements as noted in this section. This process may include securing audited financial statements and other documentation.

Authorized Investments

The City Manager, Finance Director, or approved outside investment manager may purchase or sell investment securities, at prevailing market rates, an appropriate amount thereof in, and only in:

- a. Local Government Surplus Funds Trust Fund; or

- b. Negotiable direct obligations of, the United States Government, Non-negotiable interest-bearing time certificates of deposits or savings accounts in institutions approved as Qualified Public Depositories under applicable law; or
- c. Negotiable interest-bearing time certificates of deposits issued by institutions whose long-term debt is rated at least "BBB" or equivalent by Standard & Poor's or Moody's Rating Service; or
- d. Obligations of the Federal Farm Credit Banks, Federal Home Loan Bank, or its district banks, Federal National Mortgage Association, Federal Home Loan Mortgage Corporation participation certificates, or obligations guaranteed by the Government National Mortgage Association, or FDIC; or
- e. Bankers Acceptances which are issued by foreign or domestic institutions whose long-term debt is rated at least "BBB" or equivalent by Standard & Poor's or Moody's; or
- f. Prime commercial paper. For this purpose, "prime" commercial paper shall be defined as that commercial paper which has received a Standard & Poor's rating of at least "A-3" or a Moody's rating of "Prime 2"; or
- g. Repurchase agreements comprised of only those investment instruments as otherwise authorized herein, the selling institution must be approved by the Investment Committee and have entered into a Master Repurchase Agreement and all repurchase agreement transactions must adhere to the requirements of the Master Repurchase Agreement; or
- h. State and local government taxable and tax-exempt debt, General Obligation or Revenue bonds, rated at least "BBB" by Standard & Poor's or Moody's; or
- i. Fixed income or money market mutual/trust funds comprised of only those investment instruments authorized herein.

Securities or investments not expressly mentioned in this Policy must receive written approval from the City Manager overseeing the Finance Department.

Investment Maturity and Liquidity

The term structure of the investment portfolio shall be structured in a manner consistent with expected liquidity requirements and liability terms. Funding allocations shall be determined by the City and be based on expected liquidity requirements. Unless matched to a specific cash-flow requirement, the City will not directly invest in securities with an effective maturity of more than five years. It is expected the weighted average effective maturity of the portfolio shall not exceed five years. The minimum weighted average quality of the total investment portfolio shall be AA. Non-negotiable interest-bearing time certificates shall not exceed one year and repurchase agreement transactions shall not exceed sixty days.

Risk and Diversification

It is the policy of the City of Lake Butler to diversify its investment portfolio. Assets held shall be diversified to control the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, a specific instrument, a class of instruments, and a dealer through whom these instruments are bought or sold.

Benchmark

The City understands that large cash inflows or outflows can positively or negatively affect the portfolios' performance. It is possible that the City could unexpectedly need a substantial portion of the invested portfolio and that these needs could cause the performance of the portfolio to deviate substantially from the performance or the benchmark. Providing results at or above this benchmark 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 weighted Index shall be determined based on funding allocation targets.

Internal Controls

The Finance department shall monitor the City's assets and ensure proper accounting and reporting of the transactions related thereto. The Internal Controls for the investment function shall be reviewed by the City's external auditor at least annually.

1. Investment transactions authority is limited to specific persons
2. Wire transfer of funds authority is restricted to specific individuals with specific dollar limits within the Finance Department. All wire transfers require approval, confirmation, and authorization by a second individual specified in the wire authority document executed with the City's main depository.
3. Quarterly investment reports shall be prepared by the Finance Department and distributed to the City Commission early in the subsequent month for review.
4. The Finance Department reconciles the City's general depository account monthly by comparing the City's general ledger with the account statements. The reconciliation of the general depository account will reveal any difference in investment transaction records and the actual movement of funds.
5. Each year both the Finance Department and the City's external auditors review existing internal controls as well as investment transactions by examining data on a random basis.

Applicable City Ordinances

If at any time this document is found to conflict with the City Ordinances or applicable Florida Statutes, the Ordinances and Statutes shall prevail.

Fund Balance Policy

Scope

In the context of financial reporting, the term fund balance is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). Fund balance is intended to serve as a measure of the financial resources available in a governmental fund. Governmental funds report up to five separate categories of fund balance based on the type and source of constraints placed on how resources can be spent: non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance. In contrast, budgetary fund balance typically represents simply the total amount accumulated from prior years at a point in time. It is essential that the City of Lake Butler maintain adequate levels of fund balance to mitigate current and future risks such as revenue shortfalls and unanticipated expenditures and to ensure stable tax rates

Appropriate Level

To protect against the unexpected cost of a natural disaster or volatile revenue sources, it is recommended that no less than three months of regular general fund operating expenditures be set aside or 25%. These funds shall be set aside into a "rainy day fund balance" within the various funds as a minimum. Such measures should be applied within the context of long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the general fund at any one time.

If the fund balance falls below the minimum amount, then the City of Lake Butler will budget to replenish the fund balance over a two-year period. Any changes in fund balance will be noted and explained in the budget and footnoted in the annual audit.

Grants Policy

Background

Grants are an attractive form of funding for governments and frequently come with specific requirements the City of Lake Butler must follow. Such requirements can apply to the general operations of the grant, specific compliance rules, monitoring of other parties that may receive resources from the grants, specific time frames, and specialized reporting requirements.

Grants Identification and Application

The department or agency seeking a grant should provide notice to the appropriate authority, such as finance, so that the effects on the government can be reviewed and understood beforehand.

Strategic Alignment

The grant should be assessed for the extent that it is consistent with the City of Lake Butler's mission statement, strategic priorities, and/or adopted plans as opposed to simply constituting additional funding for a department or agency of the city.

Funding analysis

A multi-year cost-benefit analysis prior to application or acceptance is desired. The analysis should include matching funds, whether they will need to be set aside, and any other direct costs associated with a grant, the extent to which overhead costs will be covered, in-kind contributions, audit and close-out costs, and potential costs that might need to be incurred by the City of Lake Butler beyond the grant period. The analysis should explore whether a grant requires that general fund revenues, a line of credit, or grant anticipation notes be used to cover the gap between cash being expended and reimbursement is received by the City.

Evaluation

Grant renewals evaluate the impact of the grant-funded program or asset prior to deciding whether to continue a grant at the end of the initial grant period. Analysis should also include a review of actual costs and the potential benefits of using general revenues associated with the grant for other purposes.

Administrative support

Grant terms and conditions should be understood clearly and specify how the grant will be monitored. The finance department is responsible for monitoring the grant to ensure accuracy and implementation of the projects.

American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) Grant Accounting

Background

On March 11, 2021, the United States government enacted the American Rescue Plan Act of 2021, herein referred to as ARPA, which included provisions to provide federal funding to all local units of government in response to the COVID-19 pandemic in the form of Coronavirus State and Local Fiscal Recovery Funds (CSLFRF).

On May 17, 2021, the United State Treasury (the Treasury) published the interim final rule to provide implementation and practical guidance surrounding the eligible uses of CSLFRF funds, which included 1) supporting public health expenditures and addressing negative economic impacts caused by the COVID-19 pandemic; 2) providing premium pay for essential workers; 3) replacing lost public sector revenue based upon a formula outlined in the interim finale rule; and 4) investing in water, sewer, and broadband infrastructure.

On January 6, 2022, the Treasury issued the Final Rule related to the CSLFRF guidance with an effective date of April 1, 2022. The Final Rule expanded the interim guidance surrounding the eligible direct uses of CSLFRF funds, while also expanding the guidance related to the criteria for replacing lost public sector revenue, which included the provision for a standard allowance of assumed revenue replacement for the lesser of \$10 million or a recipient's award amount.

The City of Lake Butler, Florida (the Government) entered into Agreement Y5157, American Rescue Plan Act (ARPA) Coronavirus Local Fiscal Recovery Fund Agreement with the State of Florida, Division of Emergency Management (the Division), dated August 12, 2021, as subrecipient of CSLFRF grant funds with a total subaward amount of \$903,540.00.

Based on the Federal guidance and the terms of ARPA, the first tranche (50%) of the funds was received in 2021. The second half of the funds is to be paid one year later.

Revenue Recognition

CSLFRF revenues shall be recognized in accordance with generally accepted accounting principles. Namely, for Category 1, 2, and 4 usage, revenues will be recognized when the underlying expenditure for reimbursement has occurred.

Based on the award amount of less than \$10 million, the Government is eligible under the Final Rule to claim the full award amount in conjunction with the rules for revenue replacement, which presumes that up to \$10 million in revenue has been lost due to the public health emergency and recipients are permitted to use that amount (not to exceed the award amount) to fund "government services."

The Treasury has indicated that the standard allowance provides an estimate of revenue loss that is based on an extensive analysis of average revenue loss across states and localities, and offers a simple, convenient way to determine revenue loss.

With respect to revenue loss, the Treasury has also clarified that recipients can use CSLFRF funds on government services up to the revenue loss amount, which in this case will be under the standard allowance for the full award amount. Government services generally include any service traditionally provided by a government, unless

Treasury has stated otherwise. The Treasury’s guidance has indicated the following common examples of eligible uses and explicitly prohibited uses related to the provision of government services as follows:

Common Examples	Prohibited Uses
<p>Construction of schools and hospitals</p> <p>Road building and maintenance, and other infrastructure</p> <p>Health services</p> <p>General government administration, staff, and administrative facilities</p> <p>Environmental remediation</p> <p>Provision of police, fire, and other public safety services (including purchase of fire trucks and police vehicles)</p>	<p>Offset a reduction in net tax revenue</p> <p>Deposit into pension funds (“extraordinary” deposits; routine annual contributions are identified to be a permitted use)</p> <p>Debt service and replenishing financial reserves</p> <p>Settlements and judgments</p>

Under these rules, revenue will be recognized (to the extent of eligible expenditures) once the eligible expenditures are identified and reported to the Treasury as the applicable use of the funds.

Expenditure Authorization

For revenues earned and recognized through the revenue replacement criteria, such funds shall be identified for reporting purposes to comply with the standard allowance to use the funds on government services in the following priority order:

- Regular salary and benefits of public safety employees, and/or other costs to provide public safety services.
- Regular salary and benefits of other City employees.
- Other eligible government services expenditures.

Economic Impact of ARPA CSLFRF Funding

Because the use of the CSLFRF funds made available through revenue replacement for planned expenditures will effectively create an unplanned surplus of unrestricted reserves, it has been identified as a priority to still track the Government’s usage of the “economic impact” of the CSLFRF funds.

To provide for additional accountability and transparency over the use of the CSLFRF funds and to clearly demonstrate that the funds are not being used to offset a net reduction in tax revenue, the following steps are being taken:

- Internal commitment of revenues for “ARPA transition”. Any expenditures deemed to be made out of ARPA transition funds shall be approved by the City Commission.

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.

Multi-Year Capital Planning

Background

Infrastructure, technology, and major equipment are the physical foundation for providing services to our constituents. The procurement, design, construction, maintenance, and operation of capital assets are a critical activity of the City of Lake Butler and require careful planning. Capital planning is critical to water, wastewater, transportation, sanitation, and other essential public services. It is also an important component of a community's economic development program. Capital facilities and infrastructure are important legacies that serve current and future generations. A properly prepared capital plan is essential to the future financial health of this City and continued delivery of services to citizens and businesses.

Capitalization Policy for Fixed Assets

Purpose

To establish City policy for capitalization and recording of depreciation of real property improvements, infrastructure, furniture, fixtures and equipment, intangible assets, donated assets, and leased property for compliance with Florida Statutes and Generally Accepted Accounting Principles (GAAP) as established for governmental bodies by the Government Accounting Standards Board (GASB).

Background

GASB Statement No. 34 requires all governmental units to record infrastructure, works of art, historical treasures, intangible assets, and associated depreciation in financial statements for all governmental funds. This policy addresses the elements of financial reporting and ensures that capital asset transactions are accounted for consistently and in accordance with generally accepted accounting principles as established by GASB for governmental agencies.

Policy and Procedures

1. Responsibility
 - a. The City Manager is responsible for the overall management and accuracy of the fixed asset management system.
 - b. Elected officials and city employees have shared responsibility for the maintenance and safeguarding of City assets and accounting for these assets in accordance with City policy and administrative procedures.
2. Fixed Assets
 - a. Capital asset transactions addressed in this policy include all fixture, furniture and equipment (FF&E), land, buildings, infrastructure, works of art, historical treasures, intangible assets, and capital leasing transaction of all City governmental funds and proprietary funds.
 - b. Capitalization thresholds for asset classifications are as follows:
 - i. Land, Land improvements, and Buildings
 1. Capitalized regardless of costs
 - ii. Works of Art, Historical Treasures
 1. Capitalize if valued at \$1,000 or more
 - iii. Furniture, Fixtures, and Equipment
 1. Capitalized if valued at \$2,000 or more. Although not capitalized for financial statement purposes, and FF&E items valued at \$1,000 but less than \$2,000 will be inventoried. Certain items costing less than \$1,000 may also be inventoried where appropriate for the purpose of safeguarding those items susceptible to theft.
 - iv. Infrastructure (Streets, roads, sidewalks, and utilities)
 - v. Capitalize if valued at \$2,000 or more

3. Valuation Methods

a. Purchase or Imminent Domain or Construction

- i. The value of fixed asset acquisitions through outright purchase, imminent domain proceedings, or construction will be the equivalent of the cash price paid plus any incidental costs directly associated with the acquisition transaction. Incidental costs may be, but are not limited to, the following general and administrative overhead expenses for any given project:

1. Appraisal fees
2. Title search
3. Recording fees
4. Environmental testing
5. Document stamps
6. Hazardous waste removal
7. Attorney fees
8. Staff support Costs
9. Court Costs
10. Consultant Fees
11. Survey Costs
12. Design Costs
13. Closing Costs

b. Trade/Exchange

- i. The value of real property acquisitions by trade or exchanges for similar property will be the cost basis of the property owned by the City which is exchanged, plus any incidental costs associated with the trade or exchange.

c. Donations

- i. The value of real property acquisitions from donations will be determined by a fee appraisal, provided the value of the property warrants such appraisal, as prescribed under applicable policies and/or ordinances. If a fee appraisal is not warranted, land value will be assigned as obtained from the current property records of the Union County Property Appraisers Office for the subject parcel. An equivalent amount of incidental costs associated with a purchase proceeding shall be added to the real property donation to determine total value.

d. Force Account Construction

- i. Fixed assets constructed by City personnel will be capitalized and recorded in the same manner as assets purchased or constructed by outside contract.

Structurally Balanced Budget

Background

The City of Lake Butler is subject to a requirement by the State of Florida to pass a balanced budget. However, a budget that may fit the statutory definition of a “balanced budget” may not, in fact, be financially sustainable. A true structurally balanced budget is one that supports financial sustainability for multiple years into the future. The City of Lake Butler is aware of the distinction between satisfying the statutory definition and achieving a true structurally balanced budget.

Recurring Revenues

Revenues that can reasonably be expected to continue year to year, with some degree of predictability. Property taxes for example. Some revenue sources may have both recurring and non-recurring components. The City should review the revenues to identify non-recurring revenues and revenues with potentially volatile components, such as building permit revenues in a period of high growth in the community.

Recurring Expenditures

Salaries, benefits, materials and services, and asset maintenance costs are common examples of recurring expenditures. Capital asset acquisitions are typically not thought of as recurring because although some capital assets may be acquired every year, they are not the same assets year after year. In general, recurring expenditures should be those that are expected to be funded every year in order to maintain current service levels.

Reserves

This is the portion of fund balance that is set aside as hedge against risk. This serves as a bottom-line measure to help determine the extent which structural balance goals are being achieved. If reserves are maintained at their desired levels, it is an indication that the organization is maintaining a structurally balanced budget. The reserve levels are not a perfect measure of structural balance but are a good and readily available measure.

Structural Balance

The budget to be structurally balanced, where recurring revenues equal or exceeds recurring expenditures, should identify in a presentation the balancing process. For a variety of reasons, true structural balance may not be possible for a given time so in such cases using reserves to balance the budget may be considered but only in the context of a plan to return to a structural balance and replenish the fund balance. The replenishment of the fund balance should be done over a two-year period or less.



Using and Investing in Cryptocurrency

The City of Lake Butler will abstain from accepting cryptocurrency for receivables, using cryptocurrency for payables, and investing in these products. The use of cryptocurrency carries multiple risks, including that it is

- Not legal tender as it is like an unregulated anonymous foreign currency
- Lacking underlying substantive value
- Extremely volatile in nature, which could cause loss of principal
- Potentially illiquid
- Consumer protection risks remain substantial given limited or inadequate disclosure and oversight
- There is no known way to assess its value

Financial Forecasting in the Annual Budget Process

The purpose of the financial forecast is to evaluate current and future fiscal conditions to guide policy and programmatic decisions. A financial forecast is a fiscal management tool that presents estimated information based on past, current, and projected financial conditions. This will help identify future revenue and expenditure trends that may have an immediate or long-term influence on government policies, strategic goals, or community services. The forecast is an integral part of the annual budget process. An effective forecast allows for improved decision-making in maintaining fiscal discipline and delivering essential community services. The key steps in a sound forecasting process includes the following:

1. Define assumptions – time horizons, objective, and political/legal issues
2. Gather information – statistical data, judgement, expertise
3. Preliminary Analysis – examine historical data and relevant economic conditions.
4. Business cycles – trends vary by the level of economic activity
5. Demographic trends
6. Historical anomalies
7. Selection of methods – quantitative or qualitative forecasting
 - a. Extrapolation
 - b. Regression/econometrics
 - c. Hybrid

For local governments, trend data of the City itself and comparative data from other surrounding governments frequently have provided this context for evaluating current-year financial data. Past performances normally is the most relevant context for analyzing current-year financial data. Three to five years is necessary for effective trend analysis.

Long-Term Financial Planning

Beyond the annual budget cycle and multi-year capital plan, the City of Lake Butler needs to identify long-term financial trends. Long-term financial planning involves projecting revenues, expenses, and key factors, that have a financial impact on the organization. Understanding long-term trends and potential risk factors that may impact overall financial sustainability allows the city to proactively address these issues. Going through a long-term financial planning process allows decision makers to focus on long-term objectives, encourages strategic thinking, and promotes overall awareness for financial literacy. Long-term financial planning creates commitment and motivation to provide a guide for decision-making.

Long-term financial planning relates to strategic planning, developing financial policies, capital improvement planning, and budgeting, but it is inherently different as each process fulfills a different combination of planning purposes. When fully embraced by the city, long-term financial planning can have many benefits including:

- ✓ Creating a long-term outlook into other planning processes like budgeting, capital improvement planning, and budgeting.
- ✓ Helping to diagnose potential risks and causes for fiscal distress.
- ✓ Stimulating the big picture thinking.
- ✓ Providing a tool for evaluation of long-term compliance with financial policies.
- ✓ Allowing for pre-emptive action mitigate forecasted financial distress.
- ✓ Defining parameters for decision-making.
- ✓ Communication long-term financial position to residents and other stakeholders, including rating agencies and bond investors.

It is recommended to prepare and maintain a long-term financial plan that projects revenues, expenses, financial position, and external factors for all key funds and government operations at least five years into the future. The plan should be reviewed on an annual basis and updated as needed or as a major assumption change. Long-term financial planning should be the starting point for capital planning, developing operating budgets, estimating revenue, and other planning processes.

Basis of Accounting versus Budgetary Basis

The term “basis of accounting” is used to describe the timing of recognition, that is, when the effects of transactions or events should be recognized. The basis of accounting used for purposes of financial reporting in accordance with generally accepted accounting principles (GAAP) is not necessarily the same basis used in preparing the budget document. The budgetary basis of accounting and the GAAAP basis of accounting are the same for the City of Lake Butler.



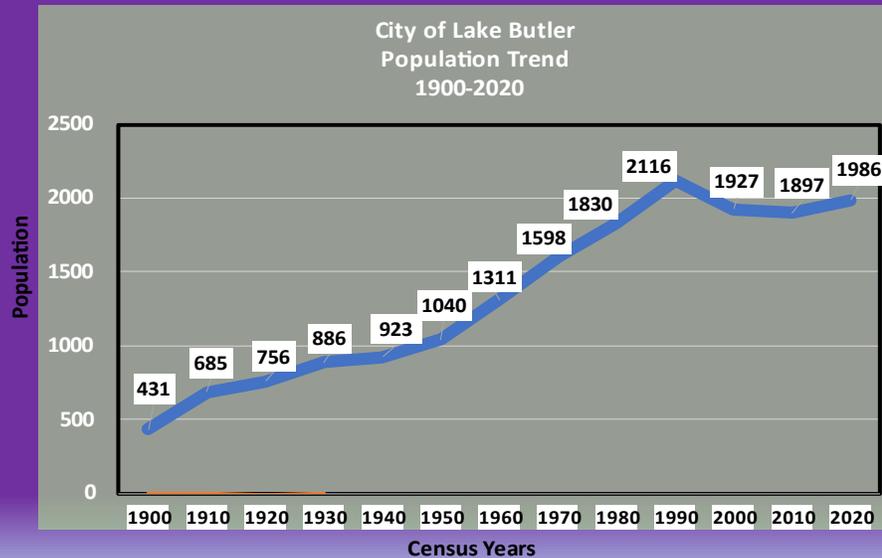
Population Trends

1900- 2020

Year	City of Lake Butler		Union County	
	Population	Percentage Increase/ (Decrease)	Population	Percentage Increase/ (Decrease)
1900	431			
1910	685	58.93%		
1920	756	10.36%		
1930	886	17.20%	7,428	
1940	923	4.18%	7,094	-4.50%
1950	1,040	12.68%	8,906	25.54%
1960	1,311	26.06%	6,043	-32.15%
1970	1,598	21.89%	8,112	34.24%
1980	1,830	14.52%	10,166	25.32%
1990	2,116	15.63%	10,252	0.85%
2000	1,927	-8.93%	13,442	31.12%
2010	1,897	-1.56%	15,535	15.57%
2020	1,986	4.69%	16,147	3.94%

Footnote- Union County was incorporated in 1930 as it split from Bradford County. Union County is one of the smallest counties in Florida

Source: Population US Census



Per the United States Census



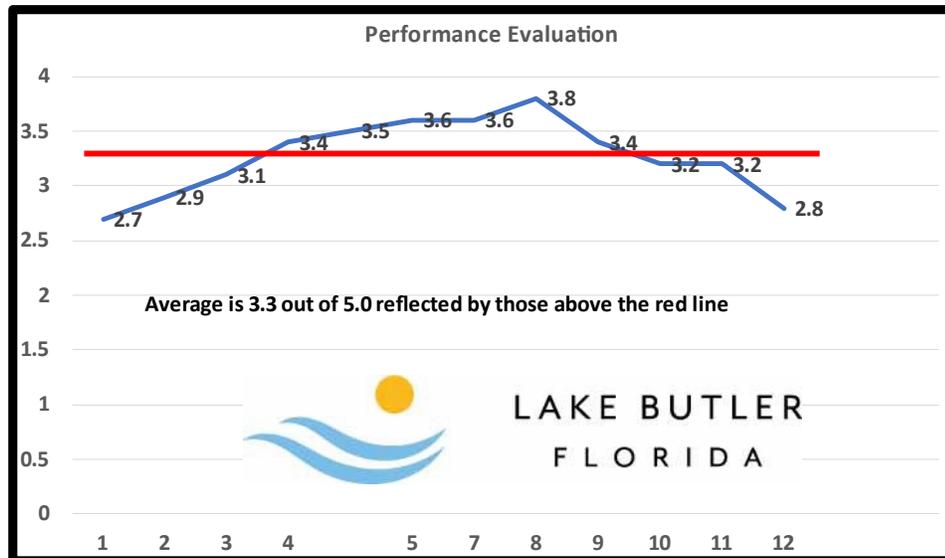
The purpose of the performance for pay plan is three-fold: 1. To encourage excellence in service by tying salary increases to job performance rather than tenure. 2. To reward employees for their efforts and job performance. 3. To remain competitive with other cities/counties regarding the compensation plan.

Performance evaluations for all employees are completed during the month of May, regardless of the anniversary date of an employee's employment. Any approved increase is awarded at the beginning of the fiscal year. There are no set time interval employees can expect to reach the top salary of their range.

Included in the 2022-2023 budget are increases based on performance for which eligible employees are entitled to. New employees who have yet to complete their initial trial periods of employment will not be included. The State of Florida has passed legislation requiring minimum wage to be \$15 per hour in the next five years. Currently the city is at \$12. Compression of pay will be addressed as the pay range will be adjusted accordingly to avoid pay compression.

Salary Range

Grade	Minimum	Maximum
1	\$24,960	\$28,935
2	\$30,481	\$35,301
3	\$37,274	\$43,211
4	\$51,064	\$59,197
5	\$31,200	\$36,169
6	\$38,723	\$44,891
7	\$50,107	\$58,088
8	\$30,451	\$35,301
9	\$37,772	\$43,787
10	\$68,890	\$79,862
11	\$85,509	\$99,128





**Positions Summary
Ten Years
2014 - 2023**

Position Title	Fiscal year ending September 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
City Commission - part time	5	5	5	5	5	5	5	5	5	5
City Manager	1	1	1	1	1	1	1	1	1	1
Director of Finance	1	1	1	1	1	1	1	1	1	1
Procurement	1	1	1	1	1	0	0	0	0	0
Accounts Receivable Clerk	1	1	1	1	1	1	1	1	1	1
Accounts Payable Clerk	1	1	1	1	1	1	1	1	1	1
Director of Public Works	1	1	1	1	1	1	1	1	1	1
Assistant Director of Public Works - Streets	0	0	0	0	0	1	0	0	1	1
Assistant Director of Public Works - Utilities	0	0	0	0	0	0	0	0	1	1
Wastewater Treatment Operator	1	1	1	1	1	2	2	2	1	1
Maintenance Worker	3	3	3	3	3	2	2	2	2	2
Parks	1	1	1	1	1	1	1	1	1	1
Streets	2	2	2	2	2	2	2	2	2	3
Total Full-Time Employees	13	13	13	13	13	13	12	12	13	14
Full Time employees per capita per resident	146	146	146	146	146	146	165.5	165.5	153	142

The staffing declined in 2020 and 2021 due to an attempt to downsize and then COVID hit. 2023 reflects an added employee in the street maintenance section as more attention is placed on the appearance of the community

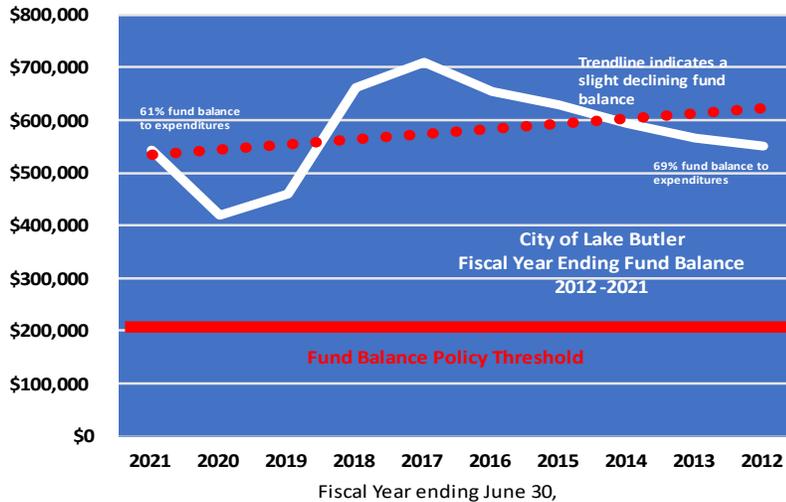




LAKE BUTLER FLORIDA

General Fund Balance - Ten Year History 2012-2021

Fiscal Year	Revenue	Expenditures	Net Change	Fund Balance		Ending Balance
				Beginning	Ending	Percent of Expenditures
2021	\$1,006,216	\$884,041	\$122,175	\$420,338	\$542,511	61.37%
2020	\$846,305	\$884,884	(\$38,579)	\$458,915	\$420,338	47.50%
2019	\$911,457	\$1,113,866	(\$202,409)	\$661,325	\$458,916	41.20%
2018	\$853,418	\$900,666	(\$47,248)	\$708,573	\$661,325	73.43%
2017	\$926,200	\$870,830	\$55,370	\$654,349	\$708,573	81.37%
2016	\$823,596	\$798,430	\$25,166	\$629,183	\$654,349	81.95%
2015	\$862,017	\$827,236	\$34,781	\$594,402	\$629,183	76.06%
2014	\$853,223	\$824,227	\$28,996	\$565,406	\$594,402	72.12%
2013	\$823,592	\$807,981	\$15,611	\$549,795	\$565,406	69.98%
2012	\$787,954	\$801,589	(\$13,635)	\$563,430	\$549,795	68.59%





**LAKE BUTLER
FLORIDA**

**General Fund Licenses and Permits- Ten year History
2012-2021**

Fiscal Year	Licenses and Permits			Fines		Total
	Occupation	Other	Total	Fines	Total	
2021	\$6,837	\$875	\$7,712	\$6,407	\$6,407	\$14,119
2020	\$8,630	\$4,950	\$13,580	\$5,566	\$5,566	\$19,146
2019	\$8,555	\$1,000	\$9,555	\$10,472	\$10,472	\$20,027
2018	\$11,306	\$3,820	\$15,126	\$10,999	\$10,999	\$26,125
2017	\$5,049	\$800	\$5,849	\$2,944	\$2,944	\$8,793
2016	\$10,011	\$1,475	\$11,486	\$0	\$0	\$11,486
2015	\$7,045	\$6,720	\$13,765	\$0	\$0	\$13,765
2014	\$13,465	\$3,031	\$16,496	\$0	\$0	\$16,496
2013	\$8,232	\$6,500	\$14,732	\$0	\$0	\$14,732
2012	\$0	\$0	\$0	\$0	\$0	\$0

Audit format was changed in 2012

**General Fund Charges for Services- Ten year History
2012-2021**

Fiscal Year	Charges for Services		
	Street Maintenance	Other	Total
2021	\$93,829	\$3,700	\$97,529
2020	\$81,123	\$7,450	\$88,573
2019	\$79,229	\$3,200	\$82,429
2018	\$78,136	\$1,300	\$79,436
2017	\$77,093	\$3,900	\$80,993
2016	\$74,799	\$0	\$74,799
2015	\$70,390	\$0	\$70,390
2014	\$68,356	\$0	\$68,356
2013	\$64,352	\$0	\$64,352
2012	\$0	\$0	\$98,386

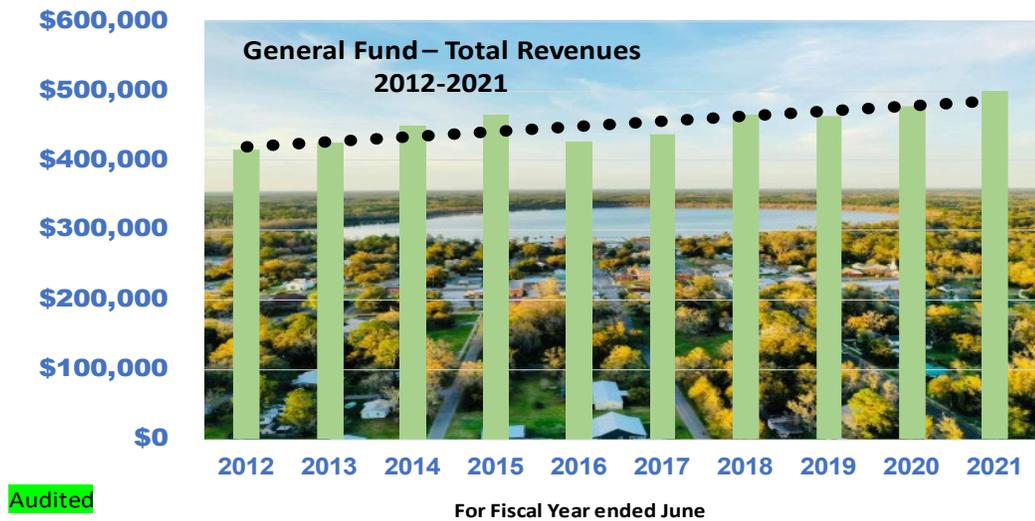


LAKE BUTLER FLORIDA

General Fund Revenues - Ten Year History 2012-2021

Fiscal Year	Ad Valorem	Local Option		Franchise Fee	Utility		Comm.	Total
		Gas Tax	Discretionary		Electric	Gas		
2021	\$83,541	\$43,235	\$138,891	\$127,855	\$36,149	\$2,663	\$68,324	\$500,658
2020	\$81,827	\$38,741	\$120,804	\$123,762	\$35,683	\$2,485	\$75,831	\$479,133
2019	\$78,465	\$39,933	\$117,586	\$132,163	\$36,030	\$2,688	\$58,247	\$465,112
2018	\$77,568	\$42,771	\$115,971	\$130,726	\$36,521	\$3,316	\$59,038	\$465,911
2017	\$66,726	\$40,815	\$110,280	\$132,953	\$34,068	\$2,130	\$51,275	\$438,247
2016	\$66,484	\$35,158	\$102,078	\$129,132	\$33,915	\$2,430	\$58,345	\$427,542
2015	\$69,205	\$34,551	\$102,361	\$132,568	\$34,943	\$2,911	\$89,577	\$466,116
2014	\$64,852	\$32,732	\$91,419	\$132,883	\$34,851	\$3,805	\$90,082	\$450,624
2013	\$63,504	\$32,600	\$86,316	\$121,511	\$31,424	\$4,027	\$86,641	\$426,023
2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$416,553

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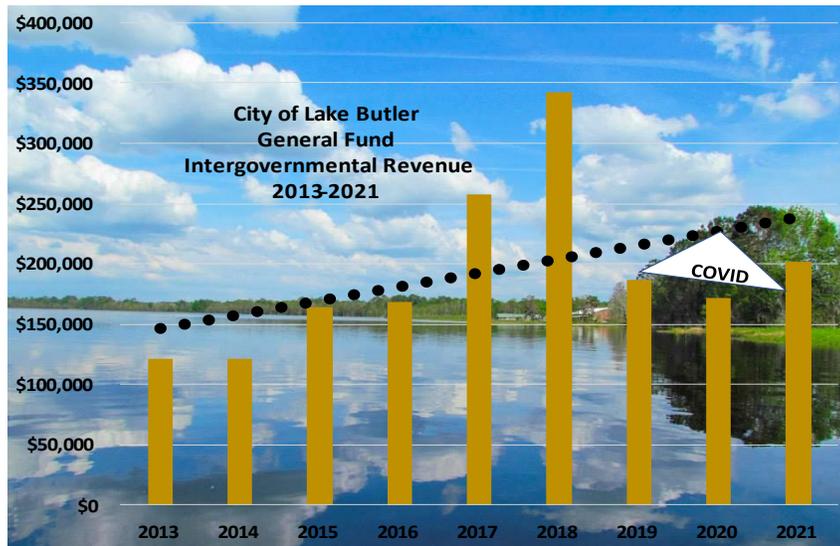


LAKE BUTLER FLORIDA

General Fund Intergovernmental Revenues Ten Year History 2012-2021

Fiscal Year	Intergovernmental							Total
	PILOT	Grant	State Shared	Municipal Gas	Mobile Home Lic.	Alcohol Tax	Local Sales	
2021	\$13,337	\$2,775	\$98,681	\$31,431	\$1,068	\$1,059	\$52,952	\$201,303
2020	\$10,298	\$15,128	\$70,056	\$19,221	\$1,099	\$1,049	\$55,368	\$172,219
2019	\$5,622	\$31,340	\$71,059	\$20,388	\$1,042	\$810	\$56,752	\$187,013
2018	\$0	\$7,874	\$68,541	\$214,720	\$832	\$352	\$50,535	\$342,854
2017	\$10,568	\$110,193	\$64,717	\$20,217	\$1,199	\$352	\$50,678	\$257,924
2016	\$8,499	\$30,144	\$60,720	\$18,896	\$1,008	\$1,269	\$47,716	\$168,252
2015	\$5,172	\$32,290	\$58,742	\$20,510	\$1,017	\$492	\$46,351	\$164,574
2014	\$2,168	\$0	\$57,916	\$21,010	\$887	\$482	\$38,986	\$121,449
2013	\$3,411	\$0	\$59,309	\$19,821	\$1,076	\$471	\$37,510	\$121,598
2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Audit format was changed in 2012





**LAKE BUTLER
FLORIDA**

**General Fund Miscellaneous Revenues
Ten Year History
2012-2021**

Fiscal Year	Miscellaneous						Other Financing Sources	
	Interest Income	Community Center	Other Rentals	Special Events	Other	Total	Enterprise	Total
2021	\$294	\$20,792	\$19,669	\$0	\$126,852	\$167,607	\$25,000	\$25,000
2020	\$457	\$15,099	\$14,570	\$5,035	\$6,776	\$41,937	\$45,297	\$45,297
2019	\$654	\$13,788	\$14,638	\$0	\$105,796	\$134,876	\$19,000	\$19,000
2018	\$687	\$18,503	\$16,062	\$0	\$22,033	\$57,285	\$78,107	\$78,107
2017	\$558	\$19,368	\$10,841	\$0	\$20,276	\$51,043	\$89,000	\$89,000
2016	\$731	\$19,141	\$12,637	\$0	\$10,338	\$42,847	\$98,670	\$98,670
2015	\$5,172	\$32,290	\$58,742	\$0	\$1,017	\$97,221	\$107,287	\$107,287
2014	\$597	\$17,276	\$7,550	\$0	\$18,448	\$43,871	\$152,427	\$152,427
2013	\$674	\$17,062	\$1,975	\$0	\$12,403	\$32,114	\$164,683	\$164,683
2012	\$0	\$0	\$0	\$0	\$0	\$0	\$135,465	\$135,465

Audit format was changed in 2012

Fiscal Year	Millage Tax Rates						City Percentage of Total Taxes Levied
	City	County	Schools	Water Mgt District	Library	Total	
2021	2.75	10	6.081	0.3696	0.5	19.7006	13.9590%
2020	2.75	10	6.081	0.3696	0.5	19.7006	13.9590%
2019	2.75	10	6.631	0.384	0.5	20.265	13.5702%
2018	2.75	10	6.631	0.3948	0.5	20.2758	13.5630%
2017	2.75	10	6.631	0.4027	0.5	20.2837	13.5577%
2016	2.3547	10	6.88	0.4093	0.5	20.144	11.6893%
2015	2.3302	10	7.18	0.4104	0.5	20.4206	11.4110%
2014	2.2547	10	7.3669	0.4141	0.5	20.5357	10.9794%
2013	2.2599	10	7.595	0.4143	0.5	20.7692	10.8810%



**LAKE BUTLER
FLORIDA**

**General Fund General Government Expenditures
Ten Year History
2012-2021**

General Government										
	Administration						Public Safety			
Fiscal	City						Sheriff &		Crossing	
Year	Legislative	Manager	Finance	Legal	Other	Total	Fire	Guards	Total	
2021	\$79,377	\$72,904	\$135,483	\$12,814	\$23,813	\$324,391	\$76,388	\$14,587	\$90,975	
2020	\$67,482	\$105,766	\$137,730	\$19,536	\$15,418	\$345,932	\$77,305	\$17,146	\$94,451	
2019	\$85,496	\$131,995	\$246,071	\$11,563	\$25,597	\$500,722	\$96,322	\$20,228	\$116,550	
2018	\$75,194	\$145,844	\$115,917	\$16,075	\$16,042	\$369,072	\$100,944	\$17,878	\$118,822	
2017	\$79,549	\$108,310	\$110,201	\$13,650	\$8,815	\$320,525	\$100,546	\$19,506	\$120,052	
2016	\$81,769	\$109,996	\$100,411	\$13,950	\$23,529	\$329,655	\$89,981	\$19,406	\$109,387	
2015	\$114,051	\$112,281	\$119,525	\$29,881	\$23,967	\$399,705	\$87,799	\$18,718	\$106,517	
2014	\$69,984	\$126,780	\$127,358	\$18,403	\$28,874	\$371,399	\$102,059	\$18,691	\$120,750	
2013	\$75,576	\$107,161	\$136,036	\$26,507	\$24,453	\$369,733	\$94,870	\$18,179	\$113,049	
2012	\$0	\$0	\$0	\$0	\$0	\$381,183	\$0	\$0	\$112,836	

Audit format was changed in 2012

Other					
Fiscal	Public	Animal			Total
Year	Works	Mosquito	Recreation		
		Control			
2021	\$276,614	\$10,545	\$178,971	\$466,130	
2020	\$275,075	\$15,888	\$153,538	\$444,501	
2019	\$327,051	\$12,782	\$156,761	\$496,594	
2018	\$241,301	\$8,502	\$162,969	\$412,772	
2017	\$195,555	\$10,622	\$224,076	\$430,253	
2016	\$181,031	\$10,899	\$167,458	\$359,388	
2015	\$171,870	\$6,810	\$142,334	\$321,014	
2014	\$187,334	\$10,046	\$134,698	\$332,078	
2013	\$175,420	\$21,052	\$128,727	\$325,199	
2012	\$192,380	\$17,704	\$111,670	\$321,754	
2011	\$175,256	\$8,950	\$107,315	\$291,521	



LAKE BUTLER FLORIDA

General Fund Expenditures- Major Category Ten Year History 2012-2021

General Fund Expenditures by Major Categories

Fiscal Year	General Government	Public Safety	Other	Total
2021	\$324,391	\$90,975	\$468,675	\$884,041
2020	\$345,932	\$94,451	\$444,501	\$884,884
2019	\$500,722	\$116,550	\$496,594	\$1,113,866
2018	\$369,072	\$118,822	\$412,772	\$900,666
2017	\$320,525	\$120,052	\$430,253	\$870,830
2016	\$329,655	\$109,387	\$359,388	\$798,430
2015	\$399,705	\$106,517	\$321,014	\$827,236
2014	\$371,399	\$120,750	\$332,078	\$824,227
2013	\$369,733	\$113,049	\$325,199	\$807,981
2012	\$381,183	\$112,836	\$321,754	\$815,773

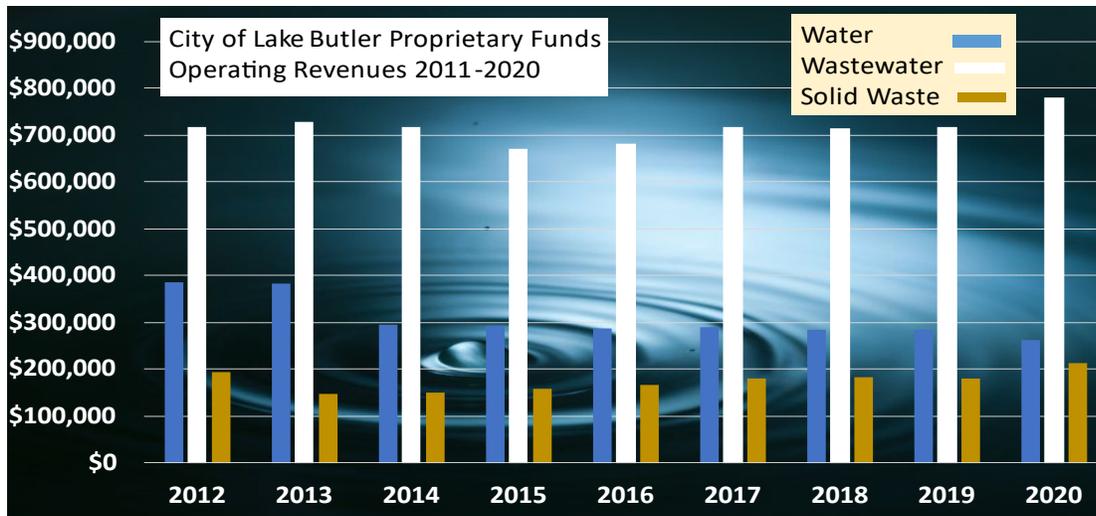




LAKE BUTLER FLORIDA

Proprietary Funds- Operating Revenues Ten Year History 2012-2021

Fiscal Year	Operating Revenues				Total
	Water	Wastewater	Solid Waste	Other	
2021	\$320,642	\$1,052,194	\$238,293	\$0	\$1,611,129
2020	\$260,768	\$780,130	\$212,743	\$1,030	\$1,254,671
2019	\$284,502	\$715,680	\$180,747	\$19,861	\$1,200,790
2018	\$282,970	\$714,564	\$183,212	\$12,387	\$1,193,133
2017	\$289,110	\$715,680	\$180,747	\$21,378	\$1,206,915
2016	\$285,991	\$680,022	\$166,054	\$8,518	\$1,140,585
2015	\$290,914	\$670,759	\$158,455	\$8,717	\$1,128,845
2014	\$294,816	\$716,038	\$150,291	\$6,809	\$1,167,954
2013	\$382,451	\$727,748	\$146,867	\$2,568	\$1,259,634
2012	\$384,604	\$716,310	\$192,751	\$4,174	\$1,297,839





**LAKE BUTLER
FLORIDA**

**Proprietary Funds- Operating Expenses
Ten Year History
2012-2021**

Fiscal Year	Operating Expenses				Operating Expenses			
	Water				Wastewater			
	Salaries	Operating	Depreciation Amortization	Total	Salaries	Operating	Depreciation Amortization	Total
2021	\$181,146	\$211,976	\$122,515	\$515,637	\$206,472	\$783,567	\$132,394	\$1,122,433
2020	\$175,344	\$236,469	\$102,830	\$516,663	\$124,598	\$299,464	\$288,428	\$712,490
2019	\$159,437	\$185,164	\$0	\$346,620	\$170,022	\$326,578	\$39,193	\$535,793
2018	\$163,975	\$174,953	\$0	\$340,946	\$189,865	\$352,195	\$42,153	\$584,213
2017	\$161,477	\$194,470	\$0	\$357,964	\$185,986	\$334,462	\$44,756	\$565,204
2016	\$149,849	\$174,551	\$0	\$326,416	\$196,894	\$435,377	\$50,494	\$682,765
2015	\$148,216	\$176,888	\$0	\$327,119	\$173,431	\$501,834	\$54,463	\$729,728
2014	\$132,847	\$189,607	\$0	\$324,468	\$189,588	\$509,822	\$58,560	\$757,970
2013	\$151,631	\$192,955	\$0	\$346,599	\$201,749	\$511,148	\$62,194	\$775,091
2012	\$162,573	\$91,913	\$0	\$256,498	\$206,536	\$614,884	\$67,034	\$888,454

Fiscal Year	Operating Expenses				Operating Expenses			
	Solid Waste				Total Proprietary Funds			
	Salaries	Operating	Depreciation Amortization	Total	Salaries	Operating	Depreciation Amortization	Total
2021	\$29,975	\$180,203	\$42,552	\$252,730	\$417,593	\$1,207,519	\$377,424	\$2,002,536
2020	\$38,911	\$167,615	\$11,982	\$218,508	\$338,853	\$772,402	\$494,088	\$1,605,343
2019	\$0	\$139,932	\$0	\$139,932	\$329,459	\$696,906	\$39,193	\$1,065,558
2018	\$0	\$148,075	\$0	\$148,075	\$353,840	\$702,101	\$42,153	\$1,098,094
2017	\$0	\$130,312	\$0	\$130,312	\$347,463	\$723,402	\$44,756	\$1,115,621
2016	\$0	\$149,580	\$0	\$149,580	\$346,743	\$784,479	\$50,494	\$1,181,716
2015	\$0	\$119,721	\$0	\$119,721	\$321,647	\$855,610	\$54,463	\$1,231,720
2014	\$0	\$138,719	\$0	\$138,719	\$322,435	\$889,036	\$58,560	\$1,270,031
2013	\$0	\$124,850	\$0	\$124,850	\$353,380	\$897,058	\$62,194	\$1,312,632
2012	\$0	\$116,461	\$0	\$116,461	\$369,109	\$798,710	\$67,034	\$1,234,853



City of Lake Butler Fact Sheet



The City of Lake Butler is named after Robert Butler, who was an American military officer and acting governor of East Florida between 10 Jul 1821 and 11 Jul 1821, after Florida was ceded to the United States by Spain.

Robert Butler was born in 1786. In his youth, he joined the U.S. Army, attaining the ranks of colonel and commander. Shortly after the death of his father Thomas Butler, Robert Butler and his siblings became wards of future president Andrew Jackson. He was a graduate of West Point and later served with distinction in the War of 1812. He served in the Battle of New Orleans as Jackson's adjutant.

Later, as the representative of Jackson, he received the surrender of East Florida at St. Augustine, from the Spanish governor, José María Coppinger. Mr. Butler was named acting Governor of East Florida on 10 July 1821; but he was in charge for only two days, until the arrival of John R. Bell.

He was later appointed as the first surveyor general of the territory of Florida and settled on a plantation near Lake Jackson located to the north of Tallahassee. Robert Butler died in 1860. He is the namesake of the City of Lake Butler, Florida.

The City of Lake Butler was incorporated in 1893, 126 years ago. Lake Butler is in the triangle of the major cities of Jacksonville, Gainesville, and Lake City. As a small rural agricultural community, it is the county seat for Union County. The current population of 1,800 has been declining since 2000 when the peak was 2,300 residents in the City. All the public safety for the City - police, fire, and emergency management - is being handled by the County. The major business is timber, agriculture, and trucking.

Education is outstanding in Lake Butler. With the proximity to the University of Florida and several other colleges and universities the graduates of the high school have many options to continue their education.

Interesting facts – Lake Butler does not have a hotel or motel for weary travelers.

Driving distance to

Jacksonville	52 minutes
Tallahassee	2 hours
Orlando	2 hours 25 minutes
Tampa	2 hours
Gainesville	30 minutes
Miami	5 hours 40 minutes
St. Augustine	1 hour 34 minutes
Dayton Beach	2 hours 15 minutes
Ft. Myers	4 hours 30 minutes
Key West	6 hours





Union County History of which the City of Lake Butler is the County Seat

Union County, established on October 1, 1921, is the smallest of Florida's 67 counties. Its 245 square miles are bounded by Baker County on the north and by the natural boundaries of Olustee Creek, the Santa Fe River and the New River. Once occupied by the Timucuan Indians, this area was a part of the Spanish Florida colony ceded to the United States in 1821. Early settlements centered around Providence, a stage stopover, and Worthington Springs on the Santa Fe River, which were protected by military posts at Fort Ward and Fort Call during the Second Seminole War (1835-1842), while Fort Crabb secured the area north of Lake Butler. Cattle, lumber, and sea island cotton provided a basis for economic development, and in 1859, the town of Lake Butler was established as the county seat of the newly created New River County (later Bradford County in 1861). The lake and town were named after Colonel Robert Butler, the first Surveyor General of the Florida Territory. Growth and prosperity in the area were forestalled by the Civil War, and then hampered by the lack of adequate transportation facilities. But by 1890, the Georgia Southern and Florida Railroad had crossed the county, with depots at Lake Butler and Guilford. Lake Butler prospered and was incorporated as a city in 1893. The Jacksonville and Southwestern Railroad (later a branch of the Atlantic Coast Line) was completed in 1899, serving Raiford, Johnstown, Lake Butler, Danville, Dukes and Worthington Springs. Cattle, dairy and food crop production expanded after the boll weevil struck the cotton fields in 1918. Raiford was the center of lumber and naval stores operations, while Worthington Springs became a popular resort noted for its health-giving waters, and in 1913, a state prison farm established near Raiford provided additional economic stimulation and diversity to the local economy. By 1920, the demand for division of the area from Bradford County had peaked and on May 20, 1921, the State Legislature created Union County, from that portion west of the New River. The name Union was chosen to reflect unity. With a population of more than 10,000, Union County has retained its rural character. Forest products and agriculture continue to provide its economic base, supplemented by the state prisons, light manufacturing, and the trucking industries that have replaced the railroads as its transportation link with the nation.



Union County celebrating 100th anniversary

Demographics Quick Facts

Union County Seat

Unemployment Rate: 3.2%
 Poverty Rate 24.7%
 High School Graduation Rate 81% "A" ranked
 Population 1,986
 Land area 2.27 square miles
 Square Acres 1,100.8 of which 179.2 acres are non-taxable or 16.1%

Caucasian
 African American
 Other

62%
 36%
 2%

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

Median Household Income \$26,484
 Per Capita Income \$14,818
 Median House Property Value \$83,900

Housing Stock by Age	
1939-earlier	8%
1940-1960	8%
1960-1980	36%
1980-2000	31%
2000-2020	17%

Population Ages		
0-20	829	38%
20-40	603	28%
40-60	417	19%
60-above	336	15%

Housing Stock		Vacancy Rate
Owner Occupied Homes	354	3%
Rental Units	449	7%

Males 56%
 Females 44%

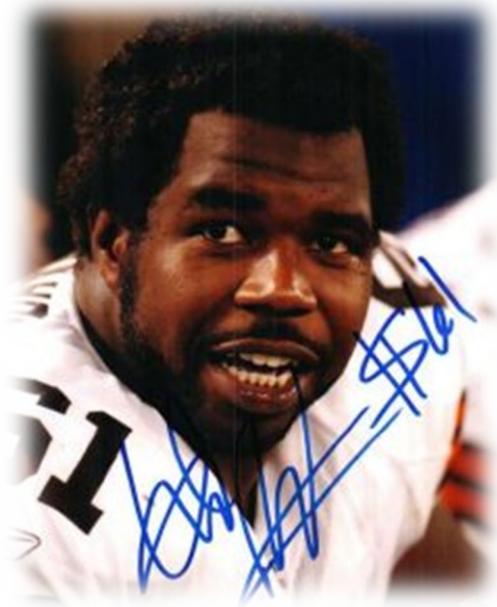
Climate –
 Summer – July high is around 92 degrees
 Winter – January low is around 41 degrees

	Lake Butler	National
High School Graduates	17%	13%
High School Graduates or higher	83%	87%
Bachelors Degree or Higher	12%	31%



Interesting Facts and People

Jay North – The star of the former television hit show “Dennis the Menace” currently lives in Lake Butler.



Gerard Warren a graduate of Union County High School and University of Florida. He has retired and opened a restaurant in Lake Butler called Simmer Down. He played eleven years in the NFL as a defensive end. He played for New England Patriots 2010-2011, Oakland Raiders 2009-2007, Denver Broncos 2005-2006, Cleveland Browns 2001-2004, and accumulated 335 tackles, 36 sacks and 7 forced fumbles. His nickname “big money”



CJ Spiller is a graduate of Union County High School and played at Clemson and is one of the greatest running backs in Clemson history. He played for Buffalo Bill 2010-2014, New Orleans Saints 2015-2016, Seattle Seahawks and New York Jets 2016, and finished his NFL career with the Kansas City Chiefs in 2017. He retired and works as the running backs coach for Clemson University.



LAKE BUTLER
FLORIDA

Interesting Facts and People

John "Jack" Montpetit invented the spigot freeze dripper and has two patents on the device. It is a dripper apparatus for a water spigot that helps prevent the outside water spigot from freezing in cold weather. Also used to provide a trickle of water to his plants when needed all year long. He resides in Lake Butler.



GO DADDY LURES



CUSTOM HYBRID LURES

GoDaddy Lures is a business based in Union County that sells custom hybrid lures. Very popular with fisherman. Invented by Dean Elixson in Worthington Springs.



Pritchett Trucking was founded in 1980 by Marvin H. Pritchett. It is a family-owned, southeastern regional freight carrier with the home office in Lake Butler operated now by the two sons Jon and Phillip Pritchett. Great community leaders and supporters.





Interesting Facts and People



Spires IGA Market – The longest retail business in Lake Butler. Started in 1890 by George and Zona Spires it was built beside the railroad. The train would stop in front of the store, pick up grocery orders, and bring back the supplies the next week. Farmers would even come to town and barter their eggs, and chickens for groceries, and the store would keep them in a pen outside to sell dressed or undressed. In 1961 the store became part of the IGA group. In 1972 their son Tommy and his wife Nancy began managing the store after a coaching career in Ocala. As the family was celebrating the 100th anniversary a fire destroyed the store. It was rebuilt on the same location as a 12,000 sq. ft. store. In 2010, Tommy’s son Mike and his wife Sharlene continued the legacy as they introduced more locally grown and organic produce to support the local farmers. For four generations, this family has catered to the community and the customer base.

Whiteheads – Family of Sheriff’s. The Whitehead family have been the “Dean of the Sheriffs” in the State of Florida. Sheriff John Whitehead served for 32 years from 1953-1985, his son Jerry followed him and served as Sheriff for 29 years from 1985-2013, and John’s grandson Brad followed their footsteps and for the past ten years has been the Union County Sheriff. In total this family has protected the City of Lake Butler and Union County for over 70 years. An amazing legacy in a community.



Sheriff John Whitehead



Sheriff Jerry Whitehead



Sheriff Brad Whitehead

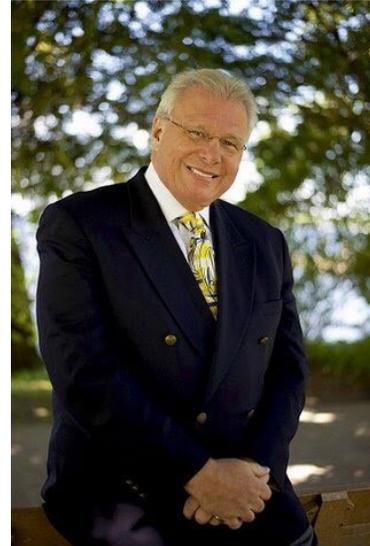
F.M. Rivers– founded the Rivers Hardware Store in 1880 and it continued to operate until it burned down in 1985. Rivers attained fame by manufacturing his own invention, the Rivers “double stock” plow, which was popularly used all over the South. The business was passed on to C.F. Rivers and then to Wilson Rivers, who still lives in Union County.



Brief biographical sketch of administrative leadership

Dale M. Walker, City Manager

Mr. Walker accepted the position as City Manager of Lake Butler in February of 2018. Before coming to Florida, he was the County Manager in Georgia. He has been a Chief Administrative Officer, Chief Financial Officer, and City/County Manager for cities in Georgia, Virginia, Michigan, and Washington D.C. He is a Credential Manager (CM), Certified Governmental Finance Manager (CGFM), and has a Certificate of Achievement in Public Policy Planning (CAPPP). He is a member of Marquis Who's Who in America. Mr. Walker is also a national budget reviewer for the Government Finance Officers Association of the United States and Canada. He holds an MBA in finance from Central Michigan University and an accounting degree from Ferris State University. He is a member of the International and Florida City/County Managers Association, as well as the Government Finance Officers Association of the United States and Canada as well as the Florida Chapter. Mr. Walker also has memberships in the Association of Governmental Accountants, the Society of Human Resource Management, National Institute for Public Procurement, and the Rotary Club and Lions Club. He is a board member of the North Florida Tourism Task Force as well as an adjunct professor of business at Florida Gateway College.



John A. Sapp, Deputy City Manager and Chief Financial Officer

Mr. Sapp brings to the City experience as an auditor with CPA firms and a master degree in accounting from Western Governors University. He began his career at the city in 2022.



Cody Douglas, Director of Public Works



Mr. Douglas started his career with the City of Lake Butler in 2008 as a maintenance worker. He was the Assistant Public Works Director for the past few years and became the Director in 2019. Cody has a complete understanding of the operations of the city as he has moved up the ranks. He also is a certified through the Florida Animal Control Association and the Department of Corrections. Supervising eight employees who in turn supervise 26 inmates is a challenging opportunity.

City of Lake Butler, Florida
Rates and Fees
October 1, 2022 - September 30, 2023



LAKE BUTLER
F L O R I D A

Utility Rates

Fees

Solid Waste- Residential \$13.78

Solid Waste- Commercial

Pickup per container

	1X	2x	3x	4x	5x	Extra
2	\$32.00	\$63.00	\$94.00	\$125.00	\$157.00	\$50.00
4	\$63.00	\$125.00	\$188.00	\$251.00	\$313.00	\$62.50
6	\$94.00	\$188.00	\$282.00	\$376.00	\$470.00	\$75.00
8	\$125.00	\$250.00	\$375.00	\$500.00	\$626.00	\$100.00

Water Rates per 1,000 gallons

Base Rate	\$15.56
0-5,000	\$2.75
5,001-10,000	\$3.08
10,001-15,000	\$3.41
15,001-20,000	\$3.75
20,001-25,000	\$4.10
25,000- up	\$4.50

Wastewater Rates per 1,000 gallons

Base Rate	\$24.33
0-5,000	\$2.75
5,001-10,000	\$3.10
10,001-15,000	\$3.40
15,001-20,000	\$3.75
20,001-25,000	\$4.00
25,000- up	\$4.20

Utility Other Charges

Initial deposit	\$150.00
Late fee	\$35.00
After hours restoration of service	\$50.00
Return NSF check	\$40.00
Wastewater capacity/ hook-up	\$1,400.00
Water capacity/hook-up	\$800.00
Water irrigation connection	\$500.00
Outside the city limits	125% of the above rates

City of Lake Butler, Florida
Rates and Fees
October 1, 2022 - September 30, 2023



LAKE BUTLER
F L O R I D A

<i>Planning and Zoning</i>	<u>Fees</u>
Plat Review - Less than 6 lots	\$600.00 plus costs
Plat Review - Greater than 6 lots	\$1,000.00 plus costs
Site Development Review -0 to 2,500 sq ft	\$600.00 plus costs
Site Development Review -2,500-5,000 sq ft	\$500.00 plus costs
Site Development Review -5,001 to 15,000 sq ft	\$800.00 plus costs
Site Development Review -15,001 sq ft and up	\$900.00 plus costs

<i>Planning and Zoning</i>	<u>Fees</u>
LDR Amendment with Zoning - 10 acres or less	\$1,200.00 plus costs
LDR Amendment with Zoning - 10 acres or greater	\$1,800.00 plus costs
Comprehensive Plan Amendment with future land use maps	
10 acres or less	\$1,200.00 plus costs
10 acres or greater	\$1,800.00 plus costs
Sign Permit - single	\$200.00 plus costs
Sign Permit - multiple	\$400.00 plus costs
Other	
Mobile Home Zoning compliance	\$200.00
House site built zoning permit	\$200.00
Parcel split	\$500.00 plus costs
Variance request	\$500.00 plus costs
Special exception	\$500.00 plus costs
Direct regional impact	\$5,000.00
Appeal to Commission from Planning and Zoning	\$200.00
Non-conforming use	\$500.00
Special permits	\$500.00
LDR text amendment	\$600.00
Temporary use permit -LDR	\$200.00
Temporary use permit -Planning and Zoning	\$200.00

City of Lake Butler, Florida
Rates and Fees
October 1, 2022 - September 30, 2023



LAKE BUTLER
F L O R I D A

<i>Rentals</i>	<u>Fees</u>
<u>Townsend Green Building</u>	
1/2 day Monday-Friday	\$186.00
Full day -Sunday	\$250.00
Full day - Monday - Thursday	\$225.00
Full day - Friday	\$250.00
Full day - Saturday	\$300.00

Partial exemptions rates are available at \$100 for Department of Ccorrections, Masonic Lodge, University of Florida Extension Office, Scout Troops, Union County Schools, Union County government, City employees local service clubs when engaged in charitable fundraising, and other 501C3 organizations which benefit the City or County

<i>Rentals</i>	<u>Fees</u>
<u>Hal Y. Maines Community Center</u>	
1/2 day Monday-Friday	\$200.00
Full day -Sunday	\$300.00
Full day - Monday - Thursday	\$250.00
Full day - Friday	\$300.00
Full day - Saturday	\$325.00

Partial exemptions rates are available at \$100 for Department of Ccorrections, Masonic Lodge, University of Florida Extension Office, Scout Troops, Union County Schools, Union County government, City employees local service clubs when engaged in charitable fundraising, and other 501C3 organizations which benefit the City or County

Other Rental - Community Center and Townsend

Key deposit	\$50.00
Cleaning deposit	\$50.00
Lake Butler Social Club	\$200.00

Miscellaneous Fees

RMC-Wastewater minimum	\$19,880.00
Notary Fee	\$20.00
Lien Serarch Fee	\$20.00
Public records request - per one sided page	\$0.20
Public records certification statement	\$5.00
Cemetery lot - single	\$600.00



LAKE BUTLER
FLORIDA

Top Ten Tax-Exempt Appraised Values

<u>Tax-exempt entity</u>	<u>2021</u>	<u>2022</u>
Union County School Board	\$7,818,147	\$7,821,397
Union County School Board	\$3,019,364	\$2,627,115
Union County Housing Authority	\$2,341,390	\$2,463,270
City of Lake Butler	\$2,182,520	\$2,115,668
First Baptist Church	\$797,305	\$764,161
First Christian Church	\$751,385	\$760,725
Victory Christian Center	\$599,907	\$591,506
Church of Christ	\$372,828	\$371,891
Trinity Baptist Church	\$343,103	\$335,777
Church of God by Faith	\$178,373	\$190,339

Source: Union County Appraiser

Top Ten Employers

	<u>2020</u>	<u>2021</u>
Union County School Board	364	
Union County	102	
Spires IGA	50	
Hardees	45	
Little Rainbow Learning	31	
Laredos Mexican Resturant	13	
City of Lake Butler	13	
Dollar General	6	
Hungry Howies	7	
Badcocks Home Furnishing	5	



**LAKE BUTLER
FLORIDA**

Traffic Counts

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Growth Percent</u>
West Main Street	4,000	4,300	4,300	7.50%
East Main Street	4,800	6,200	6,200	29.17%
State Road 121 North	6,300	6,600	6,600	4.76%
State Road 121 South	5,900	6,100	6,800	15.25%
State Road 238 West	2,900	3,000	3,000	3.45%
State Road 231 South	3,900	4,300	4,300	10.26%
North East 3rd Street	400	500	600	50.00%
Total Per Day	28,200	31,000	31,800	12.77%

Daily traffic counts per day by the Florida Department of Transportation

Top Ten City Taxpayers

	2021				
	<u>2020</u>	<u>Taxable Value</u>	<u>Total Tax</u>	<u>City Tax</u>	<u>City Tax as percent</u>
CVS Pharmacy	\$1,989,514	\$1,973,045	\$38,924	\$5,471	14.06%
Community State Bank	\$575,000	\$695,652	\$13,936	\$1,959	14.06%
Lake Butler Apartments	\$722,415	\$709,516	\$14,134	\$1,987	14.06%
Hardees	\$583,337	\$581,437	\$11,413	\$1,604	14.06%
Forest Park Apartments	\$585,025	\$585,025	\$11,446	\$1,609	14.06%
Dollar General	\$434,749	\$433,918	\$8,506	\$1,196	14.06%
Perez Enerprises	\$410,038	\$403,091	\$8,022	\$1,128	14.06%
Community State Bank	\$362,614	\$359,280	\$7,094	\$997	14.05%
Spires IGA	\$349,445	\$334,920	\$6,836	\$961	14.06%
Martha & Mark Lloyd	\$360,700	\$439,541	\$6,227	\$854	13.71%
Family Dollar		\$349,916	\$6,113	\$859	14.05%

Source: Union County Appraiser



**Economic
Development
Strategic
Plan**

City of Lake Butler, Florida
Economic Development Strategic Plan
Goals and Objectives

Introduction

The City of Lake Butler has developed an economic strategic plan that will continually change as it adapts the needs and desires of the community. The goals and objectives represent the outcome of discussions by the City Commission, three public hearings involving the public, and a touring work session with the Department of Economic Opportunity. The City Commission will continue to review these goals and objectives as they strive to promote the City as a highly desired place to live, raise a family, and to do business. From the results of the various discussions, the City Commission and the Department of Economic Opportunity has formulated those desired outcomes into five global and specific goals that directly relate to the mission and vision statements of the City: community of choice; value of economic opportunity; enhanced community amenities; maximize opportunities for social and economic development; attractive, sustainable, and secure environment.

The City of Lake Butler's economic development strategies are guided by its Mission and Vision Statement, which are founded on the basic values that guide all its actions and reflect what is expected from City employees and elected officials. The goals are comprehensive and formulated to support the long-term vision of the City of Lake Butler. They are expressed through a series of specific objectives.

The Economic Strategic Plan helps identify where the City Commission would like the City to be at some point in the future and defines how it is going to get there. By setting objectives to achieve those goals, a roadmap is created to provide a unified approach with the business community to achieve the Mission and Value Statements. The Strategic Plan also assists the City Commission in allocating resources to pursue the goals and objectives. These resources include operating funds, capital assets and human resources. At each stage the public can interact and be part of the annual planning process through public hearings. While each of the various components of a strategic plan is essential to its success, proper resource allocation is an important element to effectively achieve the vision of the City Commission.

This Economic Development Strategic Plan is made possible from a Competitive Florida Partnership Grant from the State of Florida Department of Economic Opportunity. In this grant program the Department of Economic Opportunity assists small local governments with developing an economic strategic plan.

Goals and Objectives

GOAL – Community of Choice

Goal: Create and develop a pride of the historical value of Lake Butler

Objective: Obtain a comprehensive historical and architectural survey from the State of Florida Historical Preservation.

Objective: Create a historical district ordinance. **completed**

Objective: Obtain the designation as a Certified Local Government. **completed**

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

Objective: Obtain centennial signs for the historical homes and businesses. **In process**

Objective: Encourage the historical society to be involved. **completed**

GOAL – Economic Prosperity

Goal: Main Street America

Objective: Obtain a membership in the Main Street program.

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

Objective: Evaluate the use of a part-time employee for this program to be able to secure and continue to bring in new business to the area.

Objective: Create another avenue for economic prospects to see and understand the opportunities in the City.

Objective: Advertise the unique ability to enter a business arena with low taxes and low government fees. **McDonalds arrived. Family Restaurant arrived.**

GOAL – Community Amenities and Quality of Life

Goal: Branding

Objective: Create an identity for the community, which is creative, clever, and catchy. **completed**

Objective: Use the branded message on material and projects going forward. **completed**

Objective: Obtain the services of a marketing and/or graphic designer to assist. **completed**

Objective: Advertise the unique features of the City. **completed**

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

GOAL – Attractive, Sustainable, and Secure Environment

Goal: Community Facilities Grant/Loan

Objective: Review new requests for construction of commercial businesses and find grants to assist.

Objective: Seek a grant to address paving of public works garage.

Objective: Research the desire of the community for lofts in the downtown area.

Objective: Develop a market rate apartment study

GOAL – Attractive, Sustainable, and Secure Environment

Goal: Attractive Community

Objective: Monthly street sweeping of streets with curbs. **completed**

Objective: Improve the appearance of downtown. **In process**

Objective: Work regionally to extend the bike trail. **completed**

Objective: Work with FDOT to plant trees and shrubs along main street. **completed**

Objective: Develop a desire to improve store fronts. **completed**

Objective: Create a feature on the web site to fill empty store fronts.

GOAL – Social and Economic Development

Goal: Gateway signs

Objective: Locate the various sites for a gateway sign at the various entrances. **completed**

Objective: Create a consistent style and look in most of the locations.

Objective: Create a unique entrance sign at the entrance where the major highways cross. **In process**

Objective: Add flowers or decorative shrubs to enhance the signs.

Objective: Hire a contractor to install the signs.

Objective: Obtain an architect to draw the sign. **In process**

GOAL – Social and Economic Development

Goal: Social Environment

Objective: Review the acceptance of a Council of Churches

Objective: Monthly music concerts and create a music pavilion.

Objective: Develop a food truck war to bring people to the community. **completed**

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

Objective: Develop a three-on-three basketball tourney in the park.

Objective: Create a beach volleyball tournament.

Goal: Economic Development

Objective: Square up the city limits and eliminate the county pockets within the city.

Objective: Annexation. **completed**

Objective: Establish a refreshment area along the trail for weary travelers.

Objective: Research hotel/motel lodging and secure a hotel chain. **In process**

Objective: Develop a training facility for youth to obtain the skill sets for the current business climate.

GOAL – Social and Economic Development

Goal: 4th Street as a mixed-use area for development

Objective: Obtain a planner to assist in the process.

Objective: Continue the sidewalk or repair in the area. **In process**

Objective: Eliminate blight in the corridor. **In process**

Goal: Infrastructure

Objective: Improve the wastewater system through grants. **completed**

Objective: Upgrade water meters. **completed**

Objective: Pave the streets after utilities are completed.

Objective: Install internet hot spots throughout the community.



LAKE BUTLER
FLORIDA



Glossary



AWT	Advance Wastewater Treatment
ACFR	Annual Comprehensive Financial Report is the official annual report of the City. It is created by independent, peer reviewed, CPA's in accordance with GAAP (generally accepted accounting principles), and GASB (Governmental Accounting Standard's Board)
AMR	Acronym for Automated Meter Reading. The City is pursuing a grant to use wireless water meters. Readings would be transmitted to the Utility Billing department.
Account	A separate financial reporting unit for budgeting, management or accounting purposes. All budgetary transactions, whether revenue or expenditures, are recorded in accounts. Several related accounts may be grouped together in a fund. A list is call a chart of accounts.
Accounting Standards	The generally accepted accounting principles (GAAP) promulgated by the Government Accounting Standards Board that guide the recording and reporting of financial information by state and local governments.
Accounting System	The methods and records established to identify, assemble, analyze, classify, record and report the City's transactions and to maintain accountability fo rthe related assets and liabilities.
Accounts Payable	A shor term loan (one year or less) liability reflecting amounts owed for goods and services received by the City
Accounts Receivable	An asset reflecting amounts due from other persons/organizations for good and services furnished by the City.
Accrual Accounting	A basis of accounting in which revenues and expenses are recorded at the time they occur, rahter than at the time cash is received or paid by the City.
Ad Valorem Taxes	Commonly referred to as property taxes. The charges levied on all real, and certain personal property according to the property's assessed value and tax rate.
Appropriations	An authorization made by the City Commission which permits the City to make expenditures and incur obligations.
Assessed Value	A valuation set upon real estate or other property as a basis for levying property taxes.



Asset	The resources and property of the City that can be used or applied to cover liabilities.
Audit Report	The report prepared by an independent auditor covering the audit or investigation of an entity's financial position for a given period of time, usually a year.
Available Cash	Unobligated cash and cash equivalents.
Basis of Accounting	Refers to when revenues, expenditures, expenses and transfers (are the related assets and liabilities) are recorded and reported in the financial statements. Used as a source of monies to pay general obligation debt and to support the fund.
Basis of Budgeting	The basis of accounting for the budget.
Balanced Budget	A budget for which expenditures are equal to income.
Bond	A written promise to pay a specified sum of money at a specified date or dates in the future, and carrying interest at a specified rate, usually usually paid periodically. Most common types of bonds are general obligation and revenue bonds. Bonds are usually used for construction of large capital projects, such as buildings, streets, and water/sewer systems.
Bonded Debt	The portion of indebtedness represented by outstanding bonds.
Bonds Issued	Bonds sold by the City
Bonds Payable	The face value of the bonds issued and unpaid.
Bond Resolution	Issuer legal document which details the mechanics of the bond issuer, security features, covenants, events of default and other key features of the issues legal structure, indentures and trust agreements are functionally similar types of documents, and the use of each depends on the individual issue and issuer.
Budget	A financial plan for a specified period of time that includes an estimate of proposed expenditures and the means for financing them.
Budget Message	A general discussion of the proposed budget presented in writing by the City Manager to the City Commission.



Capital Budget	A pending plan for improvements to or acquisition of land, facilities, and infrastructure that balances revenues and expenditures, specifies the source of revenues and lists each project or acquisition.
Capital Improvements	Expenditures for the construction, purchase or renovation of City facilities or property.
Capital Outlay	Expenditures resulting in the acquisition of or addition to the City's fixed assets.
Cash	Currency on hand and demand deposits with banks or other financial institutions.
Cash Basis	A basis of accounting in which transactions are recorded on when cash is received or disbursed. The basis of accounting for the budget is the cash basis.
Cash Equivalents	Short term, highly liquid investments that are readily convertible to known amounts of cash.
CDBG	Community Development Block Grant
CDBG-MIT	Community Development Block Grant Mitigation
Charter	Document that establishes the City's governmental structure and provides for the distribution of powers and duties among the various branches of government. In order to be implemented, the Charter must be approved by the people at an election. Any changes to the Charter must be voted by the people
Debt Limit	Statutory or constitutional limit on the principal amount of debt that an issuer may incur.
Debt Service	Principal and interest to be paid within the fiscal year.
Debt Service Coverage	The ratio of net revenues to the debt service requirements.
Debt Requirements	The amount of money required to pay interest and principal for a specified period on outstanding debt.
Debt Reserve Fund	The fund into which are paid monies required by the trust agreement or indenture as a reserve against temporary interruption in the receipt of revenues which are pledged for the payment of the bonds.



Delinquent Taxes	Property taxes remaining unpaid after the due date.
Department	A functional group of the City with related activities aimed at accomplishing a major City services or program
Depreciation	The proration of the cost of fixed assets over the estimated service life of the asset. Each period is charged with a portion of such cost, and through this process, the entire cost of the asset is ultimately charged off as an expense. In governmental accounting, depreciation may be recorded in proprietary funds.
Division	A grouping of related activities within a particular department.
Enterprise Funds	Enterprise funds operate by creating a cash flow to pay for the fund's services through fees and charges. The enterprise funds used by the City are the Water, WasteWater, and Solid Waste funds.
Expenditure	If accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid. If they are kept on the cash basis, the term covers only actual disbursements for these purposes.
Expense	Charges incurred, whether paid or unpaid , for operation, maintenance interest and other charges which are presumed to benefit the current fiscal period.
Equity	The difference between assets and liabilities of the fund.
Fiscal Year	The time period designated by the City signifying the beginning and ending period for recording the financial transactions of theCity. The City of Lake Butler's fiscal year begins each October 1 and ends the following September 30th.
Fixed Assets	Assets of a long term character which are intended to be held or used, siuch as land, building, machinery, furniture, and equipment.
Full Faith and Credit	A pledge of the city's taxing power to repay debt obligations. Bonds carrying such pledges are referred to as general obligation bonds.
Fund	Separated fiscal and accounting entitites with their own resources and budgets necessary to carry on specific activities and attain certain objectives.



Fund Balance	The difference between fund assets and fund liabilities of governmental and trust funds. Fund balance for general fund types using modified accrual accounting closely equates to available cash.
General Fund	The major fund in most governmental entities. While other funds tend to be restricted to a single purpose, the general fund is a catch all for general governmental purposes. The General Fund contains the activities commonly associated with municipal government.
General Obligation Bonds	A municipal bond backed by the full faith, and credit taxing power of the City.
Goals	Department objectives intended to be accomplished or begun within the coming fiscal year.
Governmental Fund	Funds through which much of the government is financed, including general, special revenue, and capital projects
Indenture	Issued legal document which details the mechanics of the bond issue, security features, covenants, events of default and other key features of the issues's legal structure.
Major Funds	Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget should be considered a major fund.
Maintenance	The act of keeping assets in a state of good repair.
Mission	The basic purpose of a department describes the reason for existence
Modified Accrual Basis	Method of governmental accounting recognizes revenues when they are measurable and available and expenditures when goods or services are received
Operating Budget	Plans of current expenditures and the proposed means for financing them. The annual operating budget is the primary means by which most of the financing activities of the City are controlled.
Operating Expenses	Proprietary fund expenses related directly to the fund's primary activity.
Operating Income	Excess of proprietary fund operating revenues over operating expenses.



Operating Revenues	Proprietary fund revenues directly related to the fund's primary activities. They consist primarily of user charges for goods and services.
Ordinance	A formal legislative enactment by the City Commission
Paying Agent	An entity responsible for paying of bond principal and interest on behalf of the City
Principal	The face value of a bond payable on stated dates of maturity
Proprietary Fund	A governmental accounting fund in which the services provided, such as water service, are financed and operated similarly to those in a private business. The intent is that the costs of providing these services be recovered through user charges.
Resolution	A special or temporary order of the City Commission. Requires less formality than an ordinance.
Retained Earnings	An equity account reflecting the accumulated earnings of a proprietary fund
Revenue Bonds	Bonds whose principal and interest are payable exclusively from earnings of a proprietary fund.
Special Revenue Fund	Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
Taxes	Compulsory charges levied by a government to finance services performed for the common benefit.
TRIM	Truth-in-Millage process informs taxpayers and the public about the legislative process by which local taxing authorities determine ad valorem taxes.
User Charges	The payment of a fee for direct receipt of a public service by the party who benefits from the service
Working Capital	current assets minus current liabilities.



Scenery, Serenity, and YOU



A RESOLUTION INCREASING THE MONTHLY CHARGE FOR THE WATER, WASTEWATER, AND SOLID WASTE UTILITIY RATES FOR THE FISCAL YEAR 2022-2023

WHEREAS, The City Commission of the City of Lake Butler held a work session on July 19, 2022, to discuss the annul utility operating budget; and

WHEREAS, the City Commission has reviewed the recommendations of the City Manager and concurs so that said services will continue to operate in a safe and sound manner; and

WHEREAS, the annual operating budget for the city has been reviewed and the necessary publications and public hearings have been complied with; and

WHEREAS, services furnished outside the city limits will be 125% of the regular rates; and

NOW THEREFORE, be it resolved the City Commission adopts the following schedule for utility rates:

	Water	Wastewater	Solid Waste
	<u>Monthly Charges</u>	<u>Monthly Charges</u>	<u>Monthly Charges</u>
Base Rate	\$15.56	\$24.33	\$13.78
Per Thousand Gallons			
0-5,000	\$2.75	\$2.75	
5,000-10,000	\$3.08	\$3.10	
10,001-15,000	\$3.41	\$3.40	
15,001-20,000	\$3.75	\$3.75	
20,001-25,000	\$4.10	\$4.00	
25,001 and up	\$4.50	\$4.20	

		Pickups per week - Commercial		Solid Waste Commercial		
<u>Yards</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>Extra</u>
2	\$32.00	\$63.00	\$94.00	\$125.00	\$157.00	\$50.00
4	\$63.00	\$125.00	\$188.00	\$251.00	\$313.00	\$62.50
6	\$94.00	\$188.00	\$282.00	\$376.00	\$470.00	\$75.00
8	\$125.00	\$250.00	\$375.00	\$500.00	\$626.00	\$100.00

THEREFORE, BE IT RESOLVED, that this resolution shall take effect October 1, 2022, and until further action by the City Commission and be included in the annual operating budget.

Motion to approve: Commissioner Stegall

Motion of support: Commissioner Redman

Motion approved: Unanimous

Date: 07/19/2022



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



Jack Schenck
Mayor



A RESOLUTION 2022-04 APPROVING THE MILLAGE RATE FOR THE FISCAL YEAR 2022-2023

WHEREAS, The City Commission of the City of Lake Butler is and has held a public hearing on the millage rates for the next fiscal year; and

WHEREAS, the City Commission approves the millage rate of 2.75 mills for the fiscal year 2022-2023, which is 8.98% greater than the rolled-back rate of 2.5235 mills; and

WHEREAS, the City of Lake Butler is following the guidelines set forth by the State of Florida Department of Revenue; so

NOW THEREFORE, the City of Lake Butler and after publishing a notice for a public hearing in a regional newspaper, holding the public hearing September 13,2021 at 6 PM and evaluating the public input now approves the 2.75 mills to be effective as of October 1, 2022 and run through September 30, 2023; and

HEREBY, a motion by Stegall and supported by Redman will levy a millage rate of 2.75 mills on all property within the city limits for the fiscal year period covering October 1, 2022 through September 30, 2023.

Ayes: _____ 5 _____

Nays: _____ 0 _____

Motion approved: Unanimously

Date: September 20, 2022

Dale M. Walker

Jack Schenck

Dale M. Walker, ICMA-CM, CGFM

Jack Schenck

City Clerk

Mayor



AN ORDINANCE APPROVING THE ANNUAL OPERATING BUDGET AND RELATED SCHEDULES FOR THE FISCAL YEAR OF 2022-2023

WHEREAS, the City Commission of the City of Lake Butler held a budget work session on August 25, 2022 and an initial public hearing on September 13, 2022 plus a second public hearing on September 20, 2022 and adopted the annual operating budget following the final adoption at a regular City Commission meeting o held on September 20, 2022; and

WHEREAS, the annual operating budget covers a period of October 1, 2022 through September 30, 2022 and is considered the fiscal year; and

WHEREAS, the City Commission has reviewed the recommendations of the City Manager and concurs so that said services of the City will continue to operate in a safe and sound manner; and

WHEREAS, the annual operating budget for the City of Lake Butler has been reviewed and the necessary publications and public hearings have been complied with; and

WHEREAS, the annual operating budget is approved on a departmental level; and

WHEREAS, the City Manager may adjust the detailed line items within the department, if it does not change the departmental totals, which are approved by the City Commission; and

WHEREAS, the supplemental schedules for utility rates and fees are adopted; and

NOW THEREFORE, be it resolved the City Commission adopts the following operating budget on a departmental level for the various funds listed; and it is as follows:

General Fund			
<u>Revenues</u>	<u>Amount</u>	<u>Expenditures</u>	<u>Amount</u>
Taxes	\$518,000	City Commission	\$80,600
Licenses/Permits	\$8,000	City Manager	\$89,700
Intergovernmental	\$185,300	Finance	\$176,200
Charges for			
Services	\$92,000	Legal	\$15,000
Other	\$300	Planning/Zoning	\$3,000
Rents	\$54,000	Elections	\$0
Transfers In	\$65,000	Code	
Prior years earnings	\$128,200	Enforcement	\$23,800
		Law Enforcement	\$76,500
		Fire Contractual	\$2,000
		Crossing Guards	\$17,400
		Cemetery	\$1,000
		Public Works	\$381,900
		Animal control	\$14,800
		Parks	\$168,900
Total	\$1,050,800	Total	\$1,050,800

Water Fund			
<u>Revenues</u>	<u>Amount</u>	<u>Expenditures</u>	<u>Amount</u>
Charges for Services	\$346,000	Operations	\$489,800
Other	\$500	Transfer out	\$42,000
Grants	\$800,000	Capital	\$895,000
Prior year earnings	\$280,300		
	<hr/>		<hr/>
Total	\$1,426,800	Total	\$1,426,800

Wastewater Fund			
<u>Revenues</u>	<u>Amount</u>	<u>Expenditures</u>	<u>Amount</u>
Charges for Services	\$901,000	Operations	\$801,423
Other	\$4,000	Transfer out	\$35,000
Grants	\$7,000,000	Capital	\$7,000,000
		Earnings	\$68,577
	<hr/>		<hr/>
Total	\$7,905,000	Total	\$7,905,000

Downtown Redevelopment Fund			
<u>Revenues</u>	<u>Amount</u>	<u>Expenditures</u>	<u>Amount</u>
Charges for Services	\$56,000	Operations	\$25,500
Other	\$100	Earnings	\$30,600
	<hr/>		<hr/>
Total	\$56,100	Total	\$56,100

Industrial Park			
<u>Revenues</u>	<u>Amount</u>	<u>Expenditures</u>	<u>Amount</u>
Charges for Services	\$0	Operations	\$50,000
Other	\$50,000	Earnings	\$0
	<hr/>		<hr/>
Total	\$50,000	Total	\$50,000

<u>Revenues</u>	<u>Amount</u>	<u>Expenditures</u>	<u>Amount</u>
Charges for Services	\$241,500	Operations	\$226,100
		Earnings	\$15,400
Total	<u>\$241,500</u>	Total	<u>\$241,500</u>

Street Improvement			
<u>Revenues</u>	<u>Amount</u>	<u>Expenditures</u>	<u>Amount</u>
Other	\$14,220	Operations	\$20,000
Prior year earnings	\$5,780		
Total	<u>\$20,000</u>	Total	<u>\$20,000</u>
Total Operating Budget	<u><u>\$10,750,200</u></u>		<u><u>\$10,750,200</u></u>

HEREBY, a motion by Stegall and supported by Redman will adopt the operating budget for the fiscal year period covering October 1, 2022 through September 30, 2023.

Ayes: 5 Nays: 0

Motion approved: Unanimously

Dale M. Walker

Dale M. Walker, ICMA-CM, CGFM

City Clerk

Jack Schenck

Jack Schenck

Mayor





