

Exhibit "A"

24 CFR PART 8

SELF EVALUATION - TRANSITION PLAN

LOCALITY NAME: CITY OF LAKE BUTLER

A. List structures (facilities) in which programs and activities are conducted. (Particularly where public meetings are held)

B. Determine if there are physical barriers to program participation? YES or NO.

STRUCTURES	1. Access Route	2. Outside walks	3. Parking	4. Curb cuts	5. Ramps	6. Ext. doors	7. Int. doors	8. Elev.	9. Lifts	10. Restrooms	11. Fountains	12. Warn-signal	13. Assem-areas	14. Tele-phones	NEEDED CHANGES
CITY HALL	No	No	No	No	No	Yes	No	N/A	N/A	Yes	No	Yes	No	N/A	1. Need ADA bathroom signs with Braille at proper height and location. 2. Need grab bars at rear and side of each commode. 3. Front electric door push plate on exterior was not operating at time of inspection.
WESTSIDE PARK	Yes	Yes	No	No	No	Yes	N/A	N/A	N/A	Yes	No	Yes	No	N/A	1. Needs hard surface access route to all venues. 2. Need ADA compliant doorhandles. 3. Need ADA bathroom signs with Braille at proper height and location. 4. Need ADA compliant faucets on bathroom sinks 5. Need shields on exposed plumbing under bathroom sinks 6. Need ADA compliant grab bars at rear and side of commodes

Resolution # _____ Date Approved: _____

Exhibit "A"

24 CFR PART 8

SELF EVALUATION - TRANSITION PLAN

LOCALITY NAME: CITY OF LAKE BUTLER

Page #2

A. List structures (facilities) in which programs and activities are conducted. (Particularly where public meetings are held)

B. Determine if there are physical barriers to program participation? YES or NO.

STRUCTURES	1. Access Route	2. Outside walks	3. Parking	4. Curb cuts	5. Ramps	6. Ext. doors	7. Int. doors	8. Elev.	9. Lifts	10. Restrooms	11. Fountains	12. Warn-signal	13. Assem-areas	14. Tele-phones	NEEDED CHANGES
FLETCHER MYERS PARK	Yes	Yes	Yes	No	No	Yes	No	N/A	N/A	Yes	Yes	Yes	No	N/A	1. Needs ADA compliant hard surface parking with sign and striping 2. Needs hard surface access route from parking area to park. 3. Need ADA compliant doorhandles 4. Need ADA bathroom signs with Braille at proper height and location. 5. Need ADA compliant faucets on bathroom sinks 6. Need shields on exposed plumbing under bathroom sinks 7. Need ADA compliant grab bars at rear and side of commodes 8. Need ADA compliant water fountain

Resolution # _____ Date Approved: _____

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SELF EVALUATION - TRANSITION PLAN

LOCALITY NAME: CITY OF LAKE BUTLER

Page #3

A. List structures (facilities) in which programs and activities are conducted. (Particularly where public meetings are held)

B. Determine if there are physical barriers to program participation? YES or NO.

STRUCTURES	1. Access Route	2. Outside walks	3. Parking	4. Curb cuts	5. Ramps	6. Ext. doors	7. Int. doors	8. Elev.	9. Lifts	10. Restrooms	11. Fountains	12. Warn-signal	13. Assem-areas	14. Tele-phones	NEEDED CHANGES
LAKESIDE PARK	Yes	Yes	No	No	No	No	N/A	N/A	N/A	Yes	Yes	Yes	No	N/A	1. Needs hard surface access route to all venues. 2. Need ADA bathroom signs with Braille at proper height and location. 3. Need ADA compliant faucets on bathroom sinks 4. Need shields on exposed plumbing under bathroom sinks 5. Need ADA compliant grab bars at rear and side of commodes 6. Need ADA compliant water fountain

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SELF EVALUATION - TRANSITION PLAN

LOCALITY NAME: CITY OF LAKE BUTLER

Page #4

- A. List structures (facilities) in which programs and activities are conducted. (Particularly where public meetings are held)
 B. Determine if there are physical barriers to program participation? YES or NO.

STRUCTURES	1. Access Route	2. Outside walks	3. Parking	4. Curb cuts	5. Ramps	6. Ext. doors	7. Int. doors	8. Elev.	9. Lifts	10. Restrooms	11. Fountains	12. Warn-signal	13. Assem-areas	14. Tele-phones	NEEDED CHANGES
HAL Y. MAINES COMMUNITY CENTER	No	No	No	No	Yes	No	Yes	N/A	N/A	Yes	N/A	Yes	No	N/A	1. Needs ADA compliant ramp to front entrance. 2. Need designated ADA bathrooms to include: proper width and length, proper door width and access route, sign with Braille at proper height and location, ADA compliant faucets, shields on exposed plumbing under bathroom sinks and ADA compliant grab bars at rear and side of commodes

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Exhibit "A"

24 CFR PART 8

SELF EVALUATION - TRANSITION PLAN

LOCALITY NAME: CITY OF LAKE BUTLER

Page #5

A. List structures (facilities) in which programs and activities are conducted. (Particularly where public meetings are held)

B. Determine if there are physical barriers to program participation? YES or NO.

STRUCTURES	1. Access Route	2. Outside walks	3. Parking	4. Curb cuts	5. Ramps	6. Ext. doors	7. Int. doors	8. Elev.	9. Lifts	10. Restrooms	11. Fountains	12. Warn-signal	13. Assem-areas	14. Tele-phones	NEEDED CHANGES
TOWNSEND COMMUNITY CENTER	Yes	Yes	Yes	Yes	No	No	No	No	N/A	Yes	Yes	Yes	No	N/A	1. Needs ADA compliant hard surface parking with sign and striping 2. Needs hard surface access route from parking area to handicap entry. 3. Need ADA bathroom signs with Braille at proper height and location. 4. Need ADA compliant grab bars at rear and side of commodes
UNION DEPOT	No	No	Yes	No	No	No	No	N/A	N/A	Yes	N/A	Yes	No	N/A	1. Needs ADA compliant parking sign at proper height 2. Need ADA bathroom signs with Braille at proper height and location.

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Exhibit "A"

**24 CFR PART 8
SELF EVALUATION - TRANSITION PLAN
Page #6**

LOCALITY NAME: CITY OF LAKE BUTLER

C. The schedule for taking steps necessary to make needed changes:

Year 1 –

City Hall

1. Install ADA compliant bathroom signs

Westside Park

1. Install ADA compliant bathroom signs

Fletcher Myers Park

1. Install ADA compliant bathroom signs

Lakeside Park

1. Install ADA compliant bathroom signs

Hal Y Maines Community Center

1. Install ADA compliant bathroom signs

Townsend Community Center

1. Install ADA compliant bathroom signs

Union Depot

1. Install ADA compliant parking sign
2. Install ADA compliant bathroom signs

Resolution # _____ Date Approved: _____

Exhibit "A"

24 CFR PART 8

SELF EVALUATION - TRANSITION PLAN

LOCALITY NAME: CITY OF LAKE BUTLER

Page #7

C. The schedule for taking steps necessary to make needed changes (continued):

Year 2 –

City Hall

1. Install ADA compliant grab bars
2. Repair front door exterior push plate

Westside Park

1. Install hard surface access route to all venues
2. Install ADA compliant door handles
3. Install ADA compliant bathroom sink faucets
4. Install guards on exposed plumbing under bathroom sinks
5. Install ADA compliant grab bars .

Fletcher Myers Park

1. Install ADA compliant parking
2. Install ADA compliant access route from parking to facility
3. Install ADA compliant door handles
4. Install ADA compliant bathroom faucets
5. Install guards on exposed plumbing under bathroom sinks
6. Install ADA compliant grab bars
7. Install ADA compliant water fountain

Lakeside Park

1. Install hard surface access route to all venues
2. Install ADA compliant bathroom faucets
3. Install guards on exposed plumbing under bathroom sinks
4. Install ADA compliant grab bars
5. Install ADA compliant water fountain

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Exhibit "A"

**24 CFR PART 8
SELF EVALUATION - TRANSITION PLAN
Page #8**

LOCALITY NAME: CITY OF LAKE BUTLER

C. The schedule for taking steps necessary to make needed changes (continued):

Year 2 (cont.) –

Hal Y Maines Community Center

1. Install ADA compliant entrance ramp
2. Install ADA compliant bathroom

Townsend Community Center

1. Install ADA compliant parking
2. Install ADA compliant access route from parking to facility
3. Install ADA compliant grab bars

D. The official responsible for implementation is: City Clerk

E. The person(s) or groups with whose assistance the plan was developed: Fred Fox Enterprises, Inc.

F. This Transition Plan for complying with 24 CFR part 8 was made public by:

1. Posting on bulletin board.
2. Making the public aware of its availability.

DATE APPROVED _____ **BY RESOLUTION #** _____

Resolution # _____ **Date Approved:** _____

Exhibit "B"

**CITY OF LAKE BUTLER
24 CFR PART 8
SELF EVALUATION PLAN**

A) Program and Activities Conducted:

PROGRAMS	PURPOSE
CDBG	To make infrastructure improvements to City owned facilities

B) The Policies and Practices that govern the above programs and activities:

- 1) Outreach and Communications
- 2) Complaint Procedures
- 3) Eligibility and Admission Criteria
- 4) Employment Policy
- 5) Physical Accommodations
- 6) Fair Housing Ordinance

C) Person responsible for Evaluation:

Facilities Administrator

D) Do written policies or practices limit the participation of individuals with handicaps?

	<u>Needed Changes</u>	
1) Notices (written)	Y <input type="checkbox"/>	N <input checked="" type="checkbox"/>
2) Complaint Procedures	Y <input type="checkbox"/>	N <input checked="" type="checkbox"/>
3) Eligibility Policy	Y <input type="checkbox"/>	N <input checked="" type="checkbox"/>
4) Employment Policy	Y <input type="checkbox"/>	N <input checked="" type="checkbox"/>
5) Transportation	Y <input type="checkbox"/>	N <input checked="" type="checkbox"/>
6) Telephone Communications (TDD's)	Y <input type="checkbox"/>	N <input checked="" type="checkbox"/>
7) Interpreters/Readers	Y <input type="checkbox"/>	N <input checked="" type="checkbox"/>
8) Use of Contractors	Y <input type="checkbox"/>	N <input checked="" type="checkbox"/>
9) Audio-Visual Preservations	Y <input type="checkbox"/>	N <input checked="" type="checkbox"/>
10) Automated Electronic Equipment	Y <input type="checkbox"/>	N <input checked="" type="checkbox"/>
11) Emergency Evacuation	Y <input type="checkbox"/>	N <input checked="" type="checkbox"/>
12) Fair Housing	Y <input type="checkbox"/>	N <input checked="" type="checkbox"/>

E) Ways handicapped persons and other interested persons have participated in the Self Evaluation Plan.

City staff who are familiar with all the City owned buildings and citizens requested accessibility needs participated in the Self Evaluation process.

F) Recipients that employ 15 or more employees must maintain on file and make the information available to the public upon request. File must be kept for at least six (6) years.

The City of Lake Butler employs more than 15 employees and will make this information available to the public upon request.

Resolution #: _____ Date Approved: _____, 2024

**CITY OF LAKE BUTLER
TRANSITION PLAN
SCHEDULE OF IMPROVEMENTS**

CHANGES TO BE MADE ACCORDING TO FISCAL YEAR BUDGET

Year 1 –

City Hall

1. Install ADA compliant bathroom signs

Westside Park

1. Install ADA compliant bathroom signs

Fletcher Myers Park

1. Install ADA compliant bathroom signs

Lakeside Park

1. Install ADA compliant bathroom signs

Hal Y Maines Community Center

1. Install ADA compliant bathroom signs

Townsend Community Center

1. Install ADA compliant bathroom signs

Union Depot

1. Install ADA compliant parking sign
2. Install ADA compliant bathroom signs

Year 2 –

City Hall

1. Install ADA compliant grab bars
2. Repair front door exterior push plate

Westside Park

1. Install hard surface access route to all venues
2. Install ADA compliant door handles
3. Install ADA compliant bathroom sink faucets
4. Install guards on exposed plumbing under bathroom sinks
5. Install ADA compliant grab bars .

Fletcher Myers Park

1. Install ADA compliant parking
2. Install ADA compliant access route from parking to facility
3. Install ADA compliant door handles
4. Install ADA compliant bathroom faucets
5. Install guards on exposed plumbing under bathroom sinks
6. Install ADA compliant grab bars

Exhibit "B"

7. Install ADA compliant water fountain
Year 2 (cont.) –

Lakeside Park

1. Install hard surface access route to all venues
2. Install ADA compliant bathroom faucets
3. Install guards on exposed plumbing under bathroom sinks
4. Install ADA compliant grab bars
5. Install ADA compliant water fountain

Hal Y Maines Community Center

1. Install ADA compliant entrance ramp
2. Install ADA compliant bathroom

Townsend Community Center

1. Install ADA compliant parking
2. Install ADA compliant access route from parking to facility
3. Install ADA compliant grab bars

Resolution #: _____ Date Approved: _____, 2024

Resolution #: _____ Date Approved: _____, 2024

EXHIBIT C

**CITY OF LAKE BUTLER, FLORIDA
SECTION 504 GRIEVANCE PROCEDURE**

Section 504 of the Rehabilitation Act of 1973 provides that no qualified disabled person shall, solely on the basis of handicap, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity funded in whole or in part with Federal financial assistance. The City of Lake Butler has completed its Section 504 Self Evaluation Guide and its Transition Plan which details the modifications/corrective actions needed to allow handicap accessibility relative to the City's public buildings and facilities. The Self Evaluation Guide and Transition Plan are on file in the City Clerk's office in the City of Lake Butler, City Hall and are available for public review and inspection, upon request.

In an effort to comply with all the provisions as set forth in Section 504 of the Rehabilitation Act of 1973, The City of Lake Butler herein establishes the following Grievance Procedure by passage of Resolution No. _____ dated _____, 2024 .

1. The City of Lake Butler, Florida has completed its Section 504 Self Evaluation Guide and has determined to what extent its public facilities, employment practices, communications system, programs, and services are accessible to handicapped individuals.
2. The City of Lake Butler, Florida has appointed its City Clerk as its Section 504 Coordinator. The Section 504 Coordinator shall be responsible for the City's overall compliance with Section 504 of the Rehabilitation Act of 1973 and further shall coordinate the implementation of the Transition Plan with the respective City Departments.
3. It is the Policy of the City of Lake Butler to eliminate discrimination against any person who: has a physical or mental impairment which substantially limits one or more major life activities, has a record of such impairment, and/or is regarded as having such an impairment.
4. Any handicapped person or groups representing handicapped persons that feel that a grievance is warranted relative to accessibility to handicapped persons in public facilities, employment practices, communication systems, programs, services, etc. under the direct control of the City shall submit said grievance in writing to the City Clerk's Office
5. The City Clerk shall coordinate the response to the grievance with the Section 504 Coordinator and shall issue the City's response within thirty (30) days of receipt of said grievance. If the person/group feels that his/her complaint has not been sufficiently addressed by the City Clerk, an appeal may be made to the City Commission. The City Commission shall render its decision relative to the grievance within thirty (30) days of hearing the complaint. At any point, the aggrieved may register a complaint with the Department of Florida Commerce, 107 East Madison Street-MSA 400, Tallahassee, Florida 32399-2100 the CDBG overseeing agency in place at the time of the complaint.
6. All complaints registered at the local level shall have a response from the City Commission or City Clerk within sixty (60) days of the lodging of the complaint and/or appeal. In the event the aggrieved has exhausted all appeals without a decision satisfactory to himself/herself, he/she may pursue other legal channels in an attempt to achieve satisfaction.
7. A file of all "written" grievances and/or complaints and the City's response to said grievance/complaint shall be maintained and available for public inspection upon request.

Resolution #: _____ Date Approved _____ - _____

CITY COMMISSIONERS MEETING OF LAKE BUTLER, FLORIDA

AGENDA ITEM INFORMATION SHEET

DATE: May 21, 2024

AGENDA ITEM: CyberSecurity Policy and Procedures for City of Lake Butler. (#8)

DEPARTMENT: City of Lake Butler

MOTION/ACTION: Motion to approve the CyberSecurity Policy and Procedure for the City of Lake Butler. According to Florida Statute 282.3185 Local Government Cybersecurity requires training curriculum for all local government employees.

ASSOCIATED COST(S): N/A



CYBERSECURITY POLICY AND PROCEDURES

1. Purpose

The Purpose of this policy is to establish the City's guidelines for computer security and the protection of an organization's networks and its content or knowledge base, and to minimize the risk of internal and external cyber threats.

2. Scope

This policy applies to all City elected officials, employees, contractors, consultants, and others specifically authorized to access information and associated assets owned, operated, controlled, or managed by the City of Lake Butler.

3. Policy

The City of Lake Butler is committed to building a strong cybersecurity program to support, maintain, and secure critical infrastructure and data systems. In order to achieve this, the city will identify, evaluate, and take steps to avoid or mitigate risk to the City's information assets and prevent unauthorized digital or physical access, damage, theft, compromise, or interference to the City's information systems and facilities. These steps include implementing and operating controls to manage the City's information security risks and ensuring that all users of information assets are aware of their responsibilities in protecting those assets while complying with all applicable federal, state, or other regulations.

4. Responsibilities

Roles and responsibilities must be separated so that a single individual, account, or function cannot intentionally or unintentionally subvert a critical process. Controls must also be put in place so that no single person can access, modify, or use assets without authorization or detection. Achieving and maintaining cybersecurity is a shared responsibility.

City Manager will ensure that a written Cybersecurity Policy is implemented, reviewed and updated on a periodic basis; including providing training and updates to City staff; confirm identification, acquisition, and implementation of information system software and hardware; identify locations where Personally Identifiable Information (PII) is stored and accessible; provide input for who should have access to PII and with what types of privileges or access rights, performing periodic classification assessments and ensuring regular reviews to update and manage changes to risk; assess system vulnerabilities and implement security tools and safeguards for protecting PII; ensure implementation, enforcement, and effectiveness of IT Security policies and procedures; plan, execute, and lead security audits across the City; facilitate an understanding and awareness that security requires participation and support at all organizational levels; and oversee daily activities and use of information systems to ensure employees, business partners, and contractors adhere to these policies and procedures.

Under the direction of the City Manager, the Information Technology Contractor will help implement and enforce the items outlined in this policy. They will manage logs and events of all systems, utilizing a SIEM (Security Information and Event Management) system, and conducting periodic reviews to ensure our cybersecurity.

All users, including employees, elected officials, contractors, must comply with all aspects of this policy. Users are responsible for the acceptable use and security of infrastructure and data.

5. Standards

5.1 Asset Management

An inventory of all approved hardware and software on the City network and systems will be maintained that documents the following:

- The employee in possession of the hardware or software**
- Date of purchase**
- Serial number**
- Type of device and description**
- For licensed software: # of licenses, license renewal date(s), other restrictions, etc.**

5.2 Personally Identifiable Information (PII)

An inventory of all current PII information by type and location will be maintained. The following table will be used to inventory PII.

Location	PII by type	Essential	Location	Owner
Website				
Contractors				
File in a staff office				
File in building				
File offsite				
Desktop				
HR System				
Financial System				
Laptop				
Flash drive				
Cell phones				
Tablets				
Other				

The Florida Identity Theft Protection Laws prohibits anyone (individual, private or public corporation, or business) who maintains Social Security numbers from:

- Printing a consumer's SSN on any mailed materials not requested by the consumer unless redacted
- Printing a consumer's SSN on a card used by the consumer that is required to access products or services
- Publicly posting or displaying a consumer's SSN, such as on a website

Exceptions include requirements by state or federal laws, including statute records (such as W2s, W4s, 1099s, etc.) that are required by law to be made available to the public for use for internal verification or administrative processes, or for enforcing a judgment or court order.

5.3 Identity Management, Authentication and Access Control

Information Technology Contractor is responsible for ensuring that access to the City's systems and data is appropriately controlled. All systems housing City data (including laptops, desktops, tablets, and cell phones) are required to be protected with a password or other form of authentication. Except for the instances noted in this policy, users with access to the City systems and data shall not share passwords with anyone.

The City has established the following password configuration requirements for all systems and applications (where applicable):

- **Minimum password length: 8 characters**
- **Password complexity: use a passphrase rather than a password**
- **Prohibited reuse for six (6) iterations**
- **Changed periodically (every 180 days)**
- **Invalid login attempts set to lock after three**

Employees are encouraged to follow further safeguards such as:

- **Not allowing PII on mobile storage media**
- **Utilizing Locking file cabinets**
- **Not allowing PII left on desktops**
- **Encrypting sensitive files on computers**
- **Requiring password protection**
- **Enabling multi-factor authentication**
- **Following the record retention plan and destroying records no longer required**

Where possible, multi-factor authentication will be used when users authenticate to the City's systems.

- **Users are granted access only to the system data and functionality necessary for their job responsibilities.**
- **Privileged and administrative access is limited to authorized users who require escalated access for their job responsibilities and where possible will have two accounts: one for administrator functions and a standard account for day to day activities.**
- **All user access requests must be approved by the Information Technology Contractor.**
- **Information Technology Contractor shall make sure all system access is removed of all users who separate from the City within 48 hours.**

On an annual basis, a review of user access will be conducted by the departments under the direction of the Information Technology Contractor to confirm compliance with the access control policies outlined above.

5.4 Awareness and Training

City staff are required to complete City assigned security training:

1. **Upon hire and within 30 days of receiving login credentials**

2. Annually

On an annual basis, the IT Contractor will conduct email phishing exercises of its users. The purpose of these tests is to help educate users on common phishing scenarios. It will assess the level of awareness and comprehension of phishing, understanding, and compliance with policy around safe handling of emails containing links and/or attachments, and the ability to recognize a questionable or fraudulent message.

5.5 Data Security

5.5.1 Data Classification

Users must adhere to the Records Retention Policy regarding the storage and destruction of data. Data residing on City's systems must be continually evaluated and classified into the following categories:

- **Users' Personal Use:** Includes individual user's personal data, emails, documents, etc. This policy does not apply to a user's personal information.
- **Marketing or Informational Material:** Includes already-released marketing material, commonly known information, data freely available to the public, etc. and this policy does not apply.
- **Operational:** Includes data for basic organizational operations, communications with vendors, employees, etc. (non-confidential). The majority of data will fall into this category.
- **Confidential:** Any information deemed confidential. The following list provides guidelines on what type of information is typically considered confidential.

Confidential data may include:

- o Employee or customer Social Security numbers or personally identifiable information (PII)
- o Personnel files
- o Protected Health Information (PHI)
- o Network diagrams and security configurations
- o Privileged communications regarding legal matters
- o Passwords/passphrases
- o Bank account information and routing numbers
- o Payroll information
- o Credit card information
- o Any confidential data held for a third party (be sure to adhere to any confidential data agreement covering such information)

5.5.2 Data Storage

The following guidelines apply to storage of the different types of organizational data.

- **Operational:** Operational data should be stored on a server that gets the most frequent backups. Some type of system- or disk-level redundancy is encouraged.
- **Confidential:** Confidential information must be removed from desks, computer screens, and common areas unless it is currently in use. Confidential information should be stored under lock and key (or keycard/keypad), with the key, keycard or code secured.

5.5.3 Data Transmission

The following guidelines apply to the transmission of the different types of organizational data.

- **Confidential:** Confidential data shall not be 1) Transmitted outside the City's network without the use of strong encryption 2) Left on voicemail systems, either inside or outside the organization's network. 3) Transmitted via email, outside of the organization's network.

Data while transmitted, includes any data sent across the City's network or any data sent to or from a City-owned or City-provided system. Types of transmitted data that shall be encrypted include:

- VPN tunnels
- Remote access sessions
- Web applications
- Email and email attachments
- Remote desktop access
- Communications with applications/databases

5.5.4 Data Destruction

Employees must follow State's and City's records retention policy and procedures before destroying any data.

- **Confidential:** Confidential data must be destroyed in a manner that makes recovery of the information impossible. The following guidelines apply to data located on City- owned or City-provided systems, devices, media, etc.:

- o Storage media (CD's, DVD's): Physical destruction is required, some shredders may be able to perform this function.
- o Hard drives/systems/mobile storage media: At a minimum, DoD three (3) pass data wiping must be used. Simply reformatting a drive does not make the data unrecoverable. If wiping is used, the City shall use the most secure commercially- available methods for data wiping. Alternatively, the City may physically destroy the storage media.

5.5.5 Data Storage

Stored Data includes any data located on City-owned or City-provided systems, devices, media, etc.

Examples of encryption options for stored data include:

- Whole disk encryption
- Encryption of partitions/files
- Encryption of disk drives
- Encryption of personal storage media/USB drives
- Encryption of backups
- Encryption of data generated by applications

6. Information Protection Processes and Procedures

6.1 Secure Software Development

Where applicable, all software development activities performed by City or by vendors on behalf of the organization shall employ secure coding practices including those outlined below.

A minimum of 2 software environments for the development of software systems should be available - development/training and a production environment. Software developers or programmers are required to develop in the development/training environment and promote objects into the production environments. The development/training environment is used for assurance testing by the end-user and the developer. The production environment should be used solely by the end-user for production data and applications. Compiling objects and the source code is not allowed in the production environment.

6.2 Contingency Planning

The City's business contingency capability is based upon cloud and local backups of all critical business data. This critical data is defined as "the data that is critical to successful organization operation". Full data backups will be performed on a daily basis. Confirmation that backups were performed successfully will be conducted daily. Testing of cloud backups and restoration capability will be performed on a monthly basis.

During a contingency event, all IT decisions and activities will be coordinated through and under the direction of the City Manager.

The following are some examples of possible business contingency scenario procedures:

- In the event that one or more of City's systems or applications are deemed corrupted or inaccessible, the Information Technology Contractor will work with the respective vendor(s) to restore data from the most recent cloud and local backup and, if necessary, acquire replacement hardware.
- In the event that the location housing the City systems are no longer accessible, the Information Technology Manager will work with the respective vendor(s) to acquire any necessary replacement hardware and software, implement these at one of the City's other sites, and restore data from the most recent cloud, off-site, or local backup.

6.3 Network Infrastructure

The City will protect its electronic communications network from the Internet by utilizing a firewall. For maximum protection, the network devices shall meet the following configuration standards:

- Vendor recommended, and industry standard configurations will be used.
- Changes to firewall and router configuration will be approved by Information Technology Contractor.
- Both router and firewall passwords shall be secured and difficult to guess.
- The default policy for the firewall for handling inbound traffic shall be to block all packets and connections unless the traffic type and connections have been specifically permitted.
- Inbound traffic containing ICMP {Internet Control Message Protocol} traffic shall not be passed in from the Internet, or from any un-trusted external network.
- All web services running on routers shall be disabled.
- Simple Network Management Protocol {SNMP} Community Strings shall be made (changed from the default "public") "private".

6.4 Network Servers

Servers typically accept connections from several sources, both internal and external. As a general rule, the more sources that connect to a system, the more risk associated with that system, so it is particularly important to secure network servers.

- Unnecessary files, services, and ports shall be removed or blocked. If possible, a server-hardening guide, which is available from the leading operating system manufacturers, shall be followed.
- Network servers, even those meant to accept public connections, shall be protected by a firewall or access control list.
- When possible, a standard installation process shall be developed for the City's network servers. A standard process will provide consistency across servers no matter which employee or contractor handles the installation.
- Clocks on network servers shall be synchronized with the City's other networking hardware using NTP or another means. Among other benefits, this will aid in problem resolution and security incident investigation.

6.5 Network Segmentation

Network segmentation is used to limit access to data within the City network based upon data sensitivity. The City maintains two wireless networks. The *guest/public* wireless network will grant the user internet access only. Access to the *secure* wireless network is limited to the City staff and devices, and provides the user access to the intranet.

Under the direction of the Information Technology Contractor, a third-party network administrator manages the network user accounts, monitors firewall logs, and operating system event logs. The Information Technology Manager authorizes vendor access to the system components as required for maintenance.

7. Protective Technology

7.1 Email Filtering

The City shall filter email, at a minimum of, the Internet gateway and/or the mail server. This filtering will help reduce spam, viruses, or other messages that may be deemed either contrary to this policy or a potential risk to the City's IT security.

Additionally, email or anti-malware programs may be implemented to identify and quarantine emails that are deemed suspicious.

7.2 Internet Filtering

The IT Department shall block access to internet websites and protocols that are deemed inappropriate or pose a security risk. Some examples of blocked categories are adult/sexually explicit material, advertisements, hacking, violence and hate content.

7.3 Network Vulnerability Assessments

On a quarterly basis, the IT Contractor will perform both internal and external network vulnerability assessments. The purpose of these assessments is to establish a comprehensive view of the organization's network as it appears internally and externally. These evaluations will be conducted under the direction of Information Technology Manager to identify weaknesses with the network configuration that could allow unauthorized and/or unsuspected access to the organization's data and systems.

In addition, annual penetration testing will be run to identify weaknesses or vulnerabilities that will need to be addressed.

8. Anomalies and Events

The following logging activities are conducted by IT System Contractor under the direction of the City Manager:

- **Domain Controllers - Active Directory event logs will be configured to log the following security events: account creation, escalation of privileges, login failures, and excessive repeated login attempts.**
- **Application Servers - Logs from application servers (e.g., web, email, database servers) will be configured to log the following events: errors, faults, login failures, and excessive repeated login attempts.**
- **Network Devices - Logs from network devices (e.g., firewalls, network switches, routers) will be configured to log the following events: errors, faults, login failures, and excessive repeated login attempts.**

Passwords should not be contained in logs.

Logs of the above events will be reviewed by the IT System Contractor, utilizing a SIEM (Security Information and Event Management), at least once per month. Event logs will be configured to maintain record of the above events for at least three months.

9. Security Continuous Monitoring

9.1 Anti-Malware Tools

All City servers and workstations shall utilize endpoint protection software to protect systems from malware and viruses. Real-time scanning will be enabled on all systems and weekly malware scans will be performed. A monthly review of the endpoint protection software

dashboard will be conducted by IT System Contractor to confirm the status of virus definition updates and scans.

9.2 Patch management

All software updates and patches will be distributed to all City systems as follows:

- Workstations shall be configured to install software updates every night automatically.
- Server software updates shall be manually installed at least quarterly.
- Any exceptions shall be documented.

10. Response Planning

The City's annual security awareness training shall include direction and guidance for the types of security incidents users could encounter, what actions to take when an incident is suspected, and who is responsible for responding to an incident. A security incident, as it relates to the City's information assets, can be defined as either an Electronic or Physical Incident.

Information Technology Contractor is responsible for coordinating all activities during a significant incident, including notification and communication activities and the chain of escalation and deciding if/when outside agencies, need to be contacted.

10.1 Electronic Incidents

This type of incident can range from an attacker or user accessing the network for unauthorized/malicious purposes to a virus outbreak or a suspected Trojan or malware infection. When an electronic incident is suspected, the steps below should be taken in order.

1. Remove the compromised device from the network by unplugging or disabling network connection. Do not power down the machine.
2. Report the incident to the IT System Contractor or City Manager.
3. Contact the third-party service provider (and/or computer forensic specialist) as needed.

The remaining steps should be conducted with the assistance of the third-party IT service provider and/or computer forensics specialist.

4. Disable the compromised account(s) as appropriate.
5. Backup all data and logs on the machine, or copy/image the machine to another system.
6. Determine exactly what happened and the scope of the incident.
7. Determine how the attacker gained access and disable it.

8. Rebuild the system, including a complete operating system reinstall.
9. Restore any needed data from the last known good backup and put the system back online.
10. Take actions, as possible, to ensure that the vulnerability will not reappear.
11. Conduct a post-incident evaluation. What can be learned? What could be done differently?

10.2 Physical Incidents

A physical IT security incident involves the loss or theft of a laptop, mobile device, PDA/Smartphone, portable storage device, or other digital apparatus that may contain City's information. All instances of a suspected physical security incident should be reported immediately to the IT System Administrator or Information Technology Manager.

10.3 Notification

If an electronic or physical security incident is suspected of having resulted in the loss of, or unauthorized access to employee PPI or third-party/customer data, notify the City Attorney's office for direction on procedures for notification of the public or affected entities as well as necessary government agencies.

11. Recovery & Restoration

Recovery processes and procedures shall be executed and maintained to ensure timely restoration of systems and/or assets affected by cybersecurity events.

Information Technology Contractor is responsible for managing and directing activities during an incident, including the recovery steps.

Recovery planning and processes are improved by incorporating lessons learned into future activities.

Restoration activities are coordinated with internal and external parties, such as coordinating centers, Internet service providers, owners of the affected systems, victims, and vendors.

External communications should only be handled by designated individuals at the direction of the City Manager. Recovery activities are communicated to internal stakeholders, executives, and management teams.

12. Review of Policy and Procedures

This policy will be reviewed annually or as state and federal regulations are revised and necessitate a change in the policy or procedures.

Adopted: June 2024

The Board of Directors of the Corporation has reviewed the financial statements of the Corporation for the period ended June 30, 2024, and has approved the same for release to the stockholders of the Corporation.

The financial statements have been prepared in accordance with the accounting principles generally accepted in the United States of America, and the Board of Directors is satisfied that the financial statements present a true and fair view of the financial position and results of operations of the Corporation for the period ended June 30, 2024.

The Board of Directors has also reviewed the financial statements of the Corporation for the period ended June 30, 2023, and has approved the same for release to the stockholders of the Corporation. The financial statements have been prepared in accordance with the accounting principles generally accepted in the United States of America, and the Board of Directors is satisfied that the financial statements present a true and fair view of the financial position and results of operations of the Corporation for the period ended June 30, 2023.

The Board of Directors has also reviewed the financial statements of the Corporation for the period ended June 30, 2022, and has approved the same for release to the stockholders of the Corporation. The financial statements have been prepared in accordance with the accounting principles generally accepted in the United States of America, and the Board of Directors is satisfied that the financial statements present a true and fair view of the financial position and results of operations of the Corporation for the period ended June 30, 2022.

The Board of Directors has also reviewed the financial statements of the Corporation for the period ended June 30, 2021, and has approved the same for release to the stockholders of the Corporation. The financial statements have been prepared in accordance with the accounting principles generally accepted in the United States of America, and the Board of Directors is satisfied that the financial statements present a true and fair view of the financial position and results of operations of the Corporation for the period ended June 30, 2021.

The Board of Directors has also reviewed the financial statements of the Corporation for the period ended June 30, 2020, and has approved the same for release to the stockholders of the Corporation. The financial statements have been prepared in accordance with the accounting principles generally accepted in the United States of America, and the Board of Directors is satisfied that the financial statements present a true and fair view of the financial position and results of operations of the Corporation for the period ended June 30, 2020.

The Board of Directors has also reviewed the financial statements of the Corporation for the period ended June 30, 2019, and has approved the same for release to the stockholders of the Corporation. The financial statements have been prepared in accordance with the accounting principles generally accepted in the United States of America, and the Board of Directors is satisfied that the financial statements present a true and fair view of the financial position and results of operations of the Corporation for the period ended June 30, 2019.

Appendix B - Confidentiality and Non-Disclosure Agreement

This Confidentiality and Nondisclosure Agreement (the "Agreement") is entered into by and between City of Lake Butler ("Disclosing Party") and _____ ("Receiving Party") for the purpose of preventing the unauthorized disclosure of Confidential Information as defined below. The parties agree to enter into a confidential relationship with respect to the disclosure of certain proprietary and confidential information ("Confidential Information").

1. **Definition of Confidential Information.** For purposes of this Agreement, "Confidential Information" shall include all information or material that has or could have commercial value or other utility in the business in which Disclosing Party is engaged. Examples of Confidential Information include the following:
 - Employee or customer Social Security numbers or personal information
 - Customer data
 - Entity financial data
 - Product and/or service plans, details, and schematics,
 - Network diagrams and security configurations
 - Communications about entity legal matters
 - Passwords
 - Bank account information and routing numbers
 - Payroll information
 - Credit card information
 - Any confidential data held for a third party
2. **Exclusions from Confidential Information.** Receiving Party's obligations under this Agreement do not extend to information that is: (a) publicly known at the time of disclosure or subsequently becomes publicly known through no fault of the Receiving Party; (b) discovered or created by the Receiving Party before disclosure by Disclosing Party; (c) learned by the Receiving Party through legitimate means other than from the Disclosing Party or Disclosing Party's representatives; or (d) is disclosed by Receiving Party with Disclosing Party's prior written approval.
3. **Obligations of Receiving Party.** Receiving Party shall hold and maintain the Confidential Information in strictest confidence for the sole and exclusive benefit of the Disclosing Party. Receiving Party shall carefully restrict access to Confidential Information to employees, contractors, and third parties as is reasonably required and shall require those persons to sign nondisclosure restrictions that are at least as protective as those in this Agreement. Receiving Party shall not, without the prior written approval of Disclosing Party, use for Receiving Party's own benefit, publish, copy, or otherwise disclose to others, or permit the use by others for their benefit or to the detriment of Disclosing Party, any Confidential Information. Receiving Party shall return to Disclosing Party any and all records, notes, and

other written, printed, or tangible materials in its possession pertaining to Confidential Information immediately if Disclosing Party requests it in writing.

4. **Time Periods.** The nondisclosure provisions of this Agreement shall survive the termination of this Agreement and Receiving Party's duty to hold Confidential Information in confidence shall remain in effect until the Confidential Information no longer qualifies as a confidential or until Disclosing Party sends Receiving Party written notice releasing Receiving Party from this Agreement, whichever occurs first.
5. **Relationships.** Nothing contained in this Agreement shall be deemed to constitute either party a partner, joint venture or employee of the other party for any purpose.
6. **Severability.** If a court finds any provision of this Agreement invalid or unenforceable, the remainder of this Agreement shall be interpreted so as best to affect the intent of the parties.
7. **Integration.** This Agreement expresses the complete understanding of the parties with respect to the subject matter and supersedes all prior proposals, agreements, representations, and understandings. This Agreement may not be amended except in a writing signed by both parties.
8. **Waiver.** The failure to exercise any right provided in this Agreement shall not be a waiver of prior or subsequent rights.

This Agreement and each party's obligations shall be binding on the representatives, assigns, and successors of such party. Each party has signed this Agreement through its authorized representative.

Disclosing Party

By: _____

Printed Name: _____

Title:

Dated:

Receiving Party

By: _____

Printed Name: _____

Title: _____

Dated: _____

Select Year:

The 2023 Florida Statutes (including Special Session C)

[Title XIX](#)[PUBLIC BUSINESS](#)[Chapter 282](#)[COMMUNICATIONS AND DATA PROCESSING](#)[View Entire Chapter](#)**282.3185 Local government cybersecurity.—**

(1) **SHORT TITLE.**—This section may be cited as the “Local Government Cybersecurity Act.”

(2) **DEFINITION.**—As used in this section, the term “local government” means any county or municipality.

(3) **CYBERSECURITY TRAINING.**—

(a) The Florida Digital Service shall:

1. Develop a basic cybersecurity training curriculum for local government employees. All local government employees with access to the local government’s network must complete the basic cybersecurity training within 30 days after commencing employment and annually thereafter.

2. Develop an advanced cybersecurity training curriculum for local governments which is consistent with the cybersecurity training required under s. [282.318\(3\)\(g\)](#). All local government technology professionals and employees with access to highly sensitive information must complete the advanced cybersecurity training within 30 days after commencing employment and annually thereafter.

(b) The Florida Digital Service may provide the cybersecurity training required by this subsection in collaboration with the Cybercrime Office of the Department of Law Enforcement, a private sector entity, or an institution of the State University System.

(4) **CYBERSECURITY STANDARDS.**—

(a) Each local government shall adopt cybersecurity standards that safeguard its data, information technology, and information technology resources to ensure availability, confidentiality, and integrity. The cybersecurity standards must be consistent with generally accepted best practices for cybersecurity, including the National Institute of Standards and Technology Cybersecurity Framework.

(b) Each county with a population of 75,000 or more must adopt the cybersecurity standards required by this subsection by January 1, 2024. Each county with a population of less than 75,000 must adopt the cybersecurity standards required by this subsection by January 1, 2025.

(c) Each municipality with a population of 25,000 or more must adopt the cybersecurity standards required by this subsection by January 1, 2024. Each municipality with a population of less than 25,000 must adopt the cybersecurity standards required by this subsection by January 1, 2025.

(d) Each local government shall notify the Florida Digital Service of its compliance with this subsection as soon as possible.

(5) **INCIDENT NOTIFICATION.**—

(a) A local government shall provide notification of a cybersecurity incident or ransomware incident to the Cybersecurity Operations Center, Cybercrime Office of the Department of Law Enforcement, and sheriff who has jurisdiction over the local government in accordance with paragraph (b). The notification must include, at a minimum, the following information:

1. A summary of the facts surrounding the cybersecurity incident or ransomware incident.
2. The date on which the local government most recently backed up its data; the physical location of the backup, if the backup was affected; and if the backup was created using cloud computing.
3. The types of data compromised by the cybersecurity incident or ransomware incident.

4. The estimated fiscal impact of the cybersecurity incident or ransomware incident.
5. In the case of a ransomware incident, the details of the ransom demanded.
6. A statement requesting or declining assistance from the Cybersecurity Operations Center, the Cybercrime Office of the Department of Law Enforcement, or the sheriff who has jurisdiction over the local government.

(b)1. A local government shall report all ransomware incidents and any cybersecurity incident determined by the local government to be of severity level 3, 4, or 5 as provided in s. [282.318\(3\)\(c\)](#) to the Cybersecurity Operations Center, the Cybercrime Office of the Department of Law Enforcement, and the sheriff who has jurisdiction over the local government as soon as possible but no later than 48 hours after discovery of the cybersecurity incident and no later than 12 hours after discovery of the ransomware incident. The report must contain the information required in paragraph (a).

2. The Cybersecurity Operations Center shall notify the President of the Senate and the Speaker of the House of Representatives of any severity level 3, 4, or 5 incident as soon as possible but no later than 12 hours after receiving a local government's incident report. The notification must include a high-level description of the incident and the likely effects.

(c) A local government may report a cybersecurity incident determined by the local government to be of severity level 1 or 2 as provided in s. [282.318\(3\)\(c\)](#) to the Cybersecurity Operations Center, the Cybercrime Office of the Department of Law Enforcement, and the sheriff who has jurisdiction over the local government. The report shall contain the information required in paragraph (a).

(d) The Cybersecurity Operations Center shall provide a consolidated incident report on a quarterly basis to the President of the Senate, the Speaker of the House of Representatives, and the Florida Cybersecurity Advisory Council. The report provided to the Florida Cybersecurity Advisory Council may not contain the name of any local government, network information, or system identifying information but must contain sufficient relevant information to allow the Florida Cybersecurity Advisory Council to fulfill its responsibilities as required in s. [282.319\(9\)](#).

(6) **AFTER-ACTION REPORT.**—A local government must submit to the Florida Digital Service, within 1 week after the remediation of a cybersecurity incident or ransomware incident, an after-action report that summarizes the incident, the incident's resolution, and any insights gained as a result of the incident. By December 1, 2022, the Florida Digital Service shall establish guidelines and processes for submitting an after-action report.

History.—s. 3, ch. 2022-220.

CITY COMMISSIONERS MEETING OF LAKE BUTLER, FLORIDA

AGENDA ITEM INFORMATION SHEET

DATE: May 21, 2024

AGENDA ITEM: Motion to approve the first reading of Ordinance No. 2024-02 (reference CPA 24-01 – Tomahawk Land II LLC Property Rezoning) To be read by title only. (#9)

DEPARTMENT: City of Lake Butler

MOTION/ACTION: Motion to approve the first reading of Ordinance No. 2024-02. AN ORDINANCE OF THE CITY OF LAKE BUTLER, FLORIDA, RELATING TO AN AMENDMENT OF MORE THAN 50 ACRES OF LAND TO THE FUTURE LAND USE PLAN MAP OF THE CITY OF LAKE BUTLER COMPREHENSIVE PLAN, PURSUANT TO AN APPLICATION, CPA 24-01, BY THE PROPERTY OWNER OF SAID ACREAGE; UNDER THE AMENDMENT PROCEDURES ESTABLISHED IN SECTIONS 163.3161 THROUGH 163.3248, FLORIDA STATUES, AS AMENDED; PROVIDING FOR A CHANGE IN LAND USE CLASSIFICATION FROM RESIDENTIAL, LOW DENSITY (LESS THAN OR EQUAL TO 2 DWELLING UNITS PER ACRE) TO COMMERCIAL OF CERTAIN LANDS WITHIN THE CORPORATE LIMITS OF THE CITY OF LAKE BUTLER, FLORIDA; PROVIDING SEVERABILITY; REPEALING ALL ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE

To be read by title only.

ASSOCIATED COST(S): N/A

ORDINANCE NO. 2024-02

AN ORDINANCE OF THE CITY OF LAKE BUTLER, FLORIDA, RELATING TO AN AMENDMENT OF MORE THAN 50 ACRES OF LAND TO THE FUTURE LAND USE PLAN MAP OF THE CITY OF LAKE BUTLER COMPREHENSIVE PLAN, PURSUANT TO AN APPLICATION, CPA 24-01, BY THE PROPERTY OWNER OF SAID ACREAGE; UNDER THE AMENDMENT PROCEDURES ESTABLISHED IN SECTIONS 163.3161 THROUGH 163.3248, FLORIDA STATUTES, AS AMENDED; PROVIDING FOR A CHANGE IN LAND USE CLASSIFICATION FROM RESIDENTIAL, LOW DENSITY (LESS THAN OR EQUAL TO 2 DWELLING UNITS PER ACRE) TO COMMERCIAL OF CERTAIN LANDS WITHIN THE CORPORATE LIMITS OF THE CITY OF LAKE BUTLER, FLORIDA; PROVIDING SEVERABILITY; REPEALING ALL ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Section 166.021, Florida Statutes, as amended, empowers the City Commission of the City of Lake Butler, Florida, hereinafter referred to as the City Commission, to prepare, adopt and implement a comprehensive plan;

WHEREAS, Sections 163.3161 through 163.3248, Florida Statutes, as amended, the Community Planning Act, empowers and requires the City Commission to prepare, adopt and implement a comprehensive plan;

WHEREAS, an application for an amendment, as described below, has been filed with the City;

WHEREAS, the City Commission has been designated as the Planning and Zoning Board of the City of Lake Butler, Florida, hereinafter referred to as the Planning and Zoning Board;

WHEREAS, the City Commission has been designated as the Local Planning Agency of the City of Lake Butler, Florida, hereinafter referred to as the Local Planning Agency;

WHEREAS, pursuant to Section 163.3174, Florida Statutes, as amended, and Land Development Regulations, the City Commission, serving as the Planning and Zoning Board and the Local Planning Agency, held the required public hearing, with public notice having been provided, on said application for an amendment, as described below, and at said public hearing, the City Commission, serving as the Planning and Zoning Board, serving also as the Local Planning Agency, reviewed and considered all comments received during said public hearing and the Concurrency Management Assessment concerning said application for an amendment, as described below, and recommended to the City Commission approval of said application for an amendment, as described below;

WHEREAS, the City Commission held the required public hearings, with public notice having been provided, under the procedures established in Sections 163.3161 through 163.3248, Florida Statutes, as amended, on said application for an amendment, as described below, and at said public hearings, the City Commission reviewed and considered all comments received during the public hearings, including the recommendation of the City Commission, serving as the Planning and Zoning Board and the Local Planning Agency, and the Concurrency Management Assessment concerning said application for amendment, as described below;

WHEREAS, the City Commission has determined and found said application for an amendment, as described below, to be compatible with the Land Use Element objectives and policies, and those of other affected elements of the Comprehensive Plan; and

WHEREAS, the City Commission has determined and found that approval of said application for an amendment, as described below, would promote the public health, safety, morals, order, comfort, convenience, appearance, prosperity or general welfare.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF LAKE BUTLER, FLORIDA, AND IN SESSION LAWFULLY ASSEMBLED, AS FOLLOWS:

Section 1. Pursuant to an application, CPA 24-01, by Tomahawk Land II, LLC, to amend the Future Land Use Plan Map of the Comprehensive Plan by changing the future land use classification of certain lands, the land use classification is hereby changed from RESIDENTIAL, LOW DENSITY (less than or equal to 2 dwelling units per acre) to COMMERCIAL on the property described, as follows:

A parcel of land lying in Section 29, Township 5 South, Range 20 East, Union County, Florida. Being more particularly described as follows: Commence at the Northeast corner of the South 1/2 of said Section 29; thence South 85°49'47" West 1,058.92 feet, along the North line of the South 1/2 of said Section 29 to the Westerly right-of-way line of State Road 121; thence South 37°14'02" West 34.68 feet, along the Westerly right-of-way line of said State Road 121, to the South right-of-way line of Northeast 107th Terrace and the Point of Beginning; thence South 37°14'02" West 1,555.64 feet, along the Westerly right-of-way line of said State Road 121; thence South 36°44'02" West 621.31 feet, continuing along the Westerly right-of-way line of said State Road 121 to a Point of Non Tangent Curve to the right; thence Southwesterly continuing, along the Westerly right-of-way line of said State Road 121, a distance of 555.06 feet as measured along the arc of a curve concave Northwesterly and having a radius of 1,876.86 feet, said arc being subtended by a chord having a bearing of South 54°56'12" West, and a distance of 553.04 feet, to a Point of Tangency; thence South 63°24'32" West 173.42 feet, continuing, along the Westerly right-of-way line of said State Road 121; thence North 26°35'28" West 17.00 feet, continuing, along the Westerly right-of-way line of said State Road 121; thence South 63°24'32" West 86.04 feet, continuing, along the Westerly right-of-way line of said State Road 121, to a Point of Curvature to the right; thence Southwesterly, continuing, along the Westerly right-of-way line of said State Road 121, a distance of 216.40 feet as measured along the arc of a curve concave Northwesterly and having a radius of 553.11 feet, said arc being subtended by a chord having a bearing of South 74°37'02" West and a distance of 215.02 feet to a Point of Tangency; thence South 85°49'32" West, continuing, along the Westerly right-of-way line of said State Road 121, a distance of 136.35 feet to a Point of Non Tangent Curve to the left and the North right-of-way line of State Road 100; thence Westerly, along the North right-of-way line of said State Road 100, a distance of 241.93 feet as measured along the arc of a curve concave Southerly and having a radius of 2,924.79 feet, said arc being subtended by a chord having a bearing of South 88°11'43" West and a distance of 241.86 feet to a Point of Tangency; thence South 85°49'32" West 75.41 feet, continuing, along the North right-of-way line of said State Road 100; thence North 02°22'16" West 202.29 feet to the South right-of-way line of Northeast 1st Street; thence North 85°36'47" East 459.70 feet, along the South right-of-way line of said Northeast 1st Street; thence North 02°24'28" West 1,858.41 feet to the North line of the South 1/2 of said Section 29; thence North 85°49'47" East 1,639.35 feet, along the North line of the South 1/2 of said Section 29 to the South right-of-way line of said Northeast 107th Terrace; thence South 78°43'43" East 80.43 feet, along the South right-of-way line of said Northeast 107th Terrace; thence North 85°52'39" East 529.66 feet, along the South right-of-way line of said Northeast 107th Terrace; thence South 89°31'41" East 51.36 feet, along the South right-of-way line of said Northeast 107th Terrace to the Point of Beginning.

Containing 68.86 acres, more or less.

Section 2. Severability. If any provision or portion of this ordinance is declared by any court of competent jurisdiction to be void, unconstitutional or unenforceable, then all remaining provisions and portions of this ordinance shall remain in full force and effect.

Section 3. Conflict. All ordinances or portions of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. Effective Date. This ordinance shall be effective upon adoption.

The effective date of this plan amendment, if the amendment is not timely challenged, shall be thirty-one (31) days after the state land planning agency notifies the local government that the plan amendment package is complete. If the amendment is timely challenged, this amendment shall become effective on the date the state land planning agency or the Administration Commission enters a final order determining this adopted amendment to be in compliance

Section 5. Authority. This ordinance is adopted pursuant to the authority granted by Section 166.021, Florida Statutes, as amended, and Sections 163.3161 through 163.3248, Florida Statutes, as amended.

The said ordinance was read for the first time by title only at the public meeting in regular session duly assembled on the 21st day of May 2024, and placed on the agenda for final passage for the 16th day of July 2024.

Commissioner _____ moved that the said ordinance be passed at the regular meeting on the 21st day of May 2024. Seconded by Commissioner _____.

So the said ordinance was read for the second time by title only and the vote for the adoption of the said ordinance was as follows:

YEAS: _____

NAYS: _____

ABSENT AND NOT VOTING: _____

This ordinance was declared duly adopted in regular session assembled on this _____ day of _____ 2024.

Attest:

CITY COMMISSION OF THE
CITY OF LAKE BUTLER, FLORIDA

Kimberly Hayes, City Clerk

David Stegall, Mayor



LAKE BUTLER
FLORIDA

Scenery, serenity and YOU!

May 2, 2024

TO: Union County Times
FROM: Kimberly Hayes, City Manager
SUBJECT: Application No. CPA 24-01 (Tomahawk Land II, LLC)

Notice of a Public Hearing
Before the City Commission
Serving as the Planning and Zoning Board and also as the
Local Planning Agency
Concerning an Amendment to the
Future Land Use Plan Map of the Comprehensive Plan

Please find attached the above referenced legal text ad to be published in the legal section of the Union County Times on May 9, 2024.

**PLEASE INVOICE: CITY OF LAKE BUTLER
200 SOUTHWEST 1ST STREET
LAKE BUTLER, FL 32054-2016**

Subsequent to the publication of this notice, please send affidavits of proof of publications to:

KIMBERLY HAYES
CITY MANAGER
CITY OF LAKE BUTLER
200 SOUTHWEST 1ST STREET
LAKE BUTLER, FL 32054-2016

SCOTT R. KOONS, AICP
EXECUTIVE DIRECTOR
NORTH CENTRAL FLORIDA
REGIONAL PLANNING COUNCIL
2009 NW 67TH PLACE
GAINESVILLE, FL 32653-1603

Attachment

NOTICE OF PUBLIC HEARING
CONCERNING AN AMENDMENT TO THE
CITY OF LAKE BUTLER COMPREHENSIVE PLAN

BY THE CITY COMMISSION OF THE CITY OF LAKE BUTLER, FLORIDA, SERVING AS THE PLANNING AND ZONING BOARD OF THE CITY OF LAKE BUTLER, FLORIDA AND THE LOCAL PLANNING AGENCY OF THE CITY OF LAKE BUTLER, FLORIDA, NOTICE IS HEREBY GIVEN that, pursuant to Sections 163.3161 through 163.3248, Florida Statutes, as amended, comments, objections and recommendations concerning the amendment, as described below, will be heard by the City Commission of the City of Lake Butler, Florida, serving as the Planning and Zoning Board of the City of Lake Butler, Florida, and the Local Planning Agency of Lake Butler, Florida, at a public hearing on May 21, 2024 at 6:00 p.m., or as soon thereafter as the matter can be heard in the City Commission Meeting Room, City Hall at 200 Southwest First Street, Lake Butler, Florida.

CPA 24-01, an application by Tomahawk Land II, LLC, to amend the Future Land Use Plan Map of the Comprehensive Plan by changing the future land use classification from **RESIDENTIAL, LOW DENSITY** (less than or equal to 2 dwelling units per acre) to **COMMERCIAL** for the property described, as follows:

A parcel of land lying in Section 29, Township 5 South, Range 20 East, Union County, Florida. Being more particularly described as follows: Commence at the Northeast corner of the South 1/2 of said Section 29; thence South 85°49'47" West 1,058.92 feet, along the North line of the South 1/2 of said Section 29 to the Westerly right-of-way line of State Road 121; thence South 37°14'02" West 34.68 feet, along the Westerly right-of-way line of said State Road 121, to the South right-of-way line of Northeast 107th Terrace and the Point of Beginning; thence South 37°14'02" West 1,555.64 feet, along the Westerly right-of-way line of said State Road 121; thence South 36°44'02" West 621.31 feet, continuing along the Westerly right-of-way line of said State Road 121 to a Point of Non Tangent Curve to the right; thence Southwesterly continuing, along the Westerly right-of-way line of said State Road 121, a distance of 555.06 feet as measured along the arc of a curve concave Northwesterly and having a radius of 1,876.86 feet, said arc being subtended by a chord having a bearing of South 54°56'12" West, and a distance of 553.04 feet, to a Point of Tangency; thence South 63°24'32" West 173.42 feet, continuing, along the Westerly right-of-way line of said State Road 121; thence North 26°35'28" West 17.00 feet, continuing, along the Westerly right-of-way line of said State Road 121; thence South 63°24'32" West 86.04 feet, continuing, along the Westerly right-of-way line of said State Road 121, to a Point of Curvature to the right; thence Southwesterly, continuing, along the Westerly right-of-way line of said State Road 121, a distance of 216.40 feet as measured along the arc of a curve concave Northwesterly and having a radius of 553.11 feet, said arc being subtended by a chord having a bearing of South 74°37'02" West and a distance of 215.02 feet to a Point of Tangency; thence South 85°49'32" West, continuing, along the Westerly right-of-way line of said State Road 121, a distance of 136.35 feet to a Point of Non Tangent Curve to the left and the North right-of-way line of State Road 100; thence Westerly, along the North right-of-way line of said State Road 100, a distance of 241.93 feet as measured along the arc of a curve concave Southerly and having a radius of 2,924.79 feet, said arc being subtended by a chord having a bearing of South 88°11'43" West and a distance of 241.86 feet to a Point of Tangency; thence South 85°49'32" West 75.41 feet, continuing, along the North right-of-way line of said State Road 100; thence North 02°22'16" West 202.29 feet to the South right-of-way line of Northeast 1st Street; thence North 85°36'47" East 459.70 feet, along the South right-of-way line of said Northeast 1st Street; thence North 02°24'28" West 1,858.41 feet to the North line of the South 1/2 of said Section 29; thence North

85°49'47" East 1,639.35 feet, along the North line of the South 1/2 of said Section 29 to the South right-of-way line of said Northeast 107th Terrace; thence South 78°43'43" East 80.43 feet, along the South right-of-way line of said Northeast 107th Terrace; thence North 85°52'39" East 529.66 feet, along the South right-of-way line of said Northeast 107th Terrace; thence South 89°31'41" East 51.36 feet, along the South right-of-way line of said Northeast 107th Terrace to the Point of Beginning.

Containing 68.86 acres, more or less.

At the aforementioned public hearing, all interested parties may appear to be heard with respect to the amendment.

Copies of the amendment are available for public inspection at the Office of the City Manager, City Hall located at 200 Southwest First Street, Lake Butler, Florida, during regular business hours.

All persons are advised that if they decide to appeal any decision made at the above referenced public hearing, they will need a record of the proceedings, and that, for such purpose, they may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

Any person requiring auxiliary aids and services at this meeting may contact the Office of the City Manager at 386.496.3401 at least 24 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1.800.955.8770 (voice) or 1.800.955.8771 (TTY).



LAKE BUTLER
FLORIDA

Scenery, serenity and YOU!

May 2, 2024

TO: Union County Times
FROM: Kimberly Hayes, City Manager
SUBJECT: Application No. CPA 24-01 (Tomahawk Land II, LLC)
Notice of a Public Hearing
Before the City Commission
Concerning an Amendment to the
Future Land Use Plan Map of the Comprehensive Plan

Please find attached the above referenced public hearing notice to be published as a boxed advertisement, two columns wide with the title - **NOTICE OF LAND USE CHANGE** - to be at least 18 point in size, in the Union County Times on May 9, 2024.

**PLEASE INVOICE: CITY OF LAKE BUTLER
200 SOUTHWEST 1ST STREET
LAKE BUTLER, FL 32054-2016**

Subsequent to the publication of this notice, please send affidavits of proof of publications to:

KIMBERLY HAYES
CITY MANAGER
CITY OF LAKE BUTLER
200 SOUTHWEST 1ST STREET
LAKE BUTLER, FL 32054-2016

SCOTT R. KOONS, AICP
EXECUTIVE DIRECTOR
NORTH CENTRAL FLORIDA
REGIONAL PLANNING COUNCIL
2009 NW 67TH PLACE
GAINESVILLE, FL 32653-1603

Attachment

NOTICE OF LAND USE CHANGE

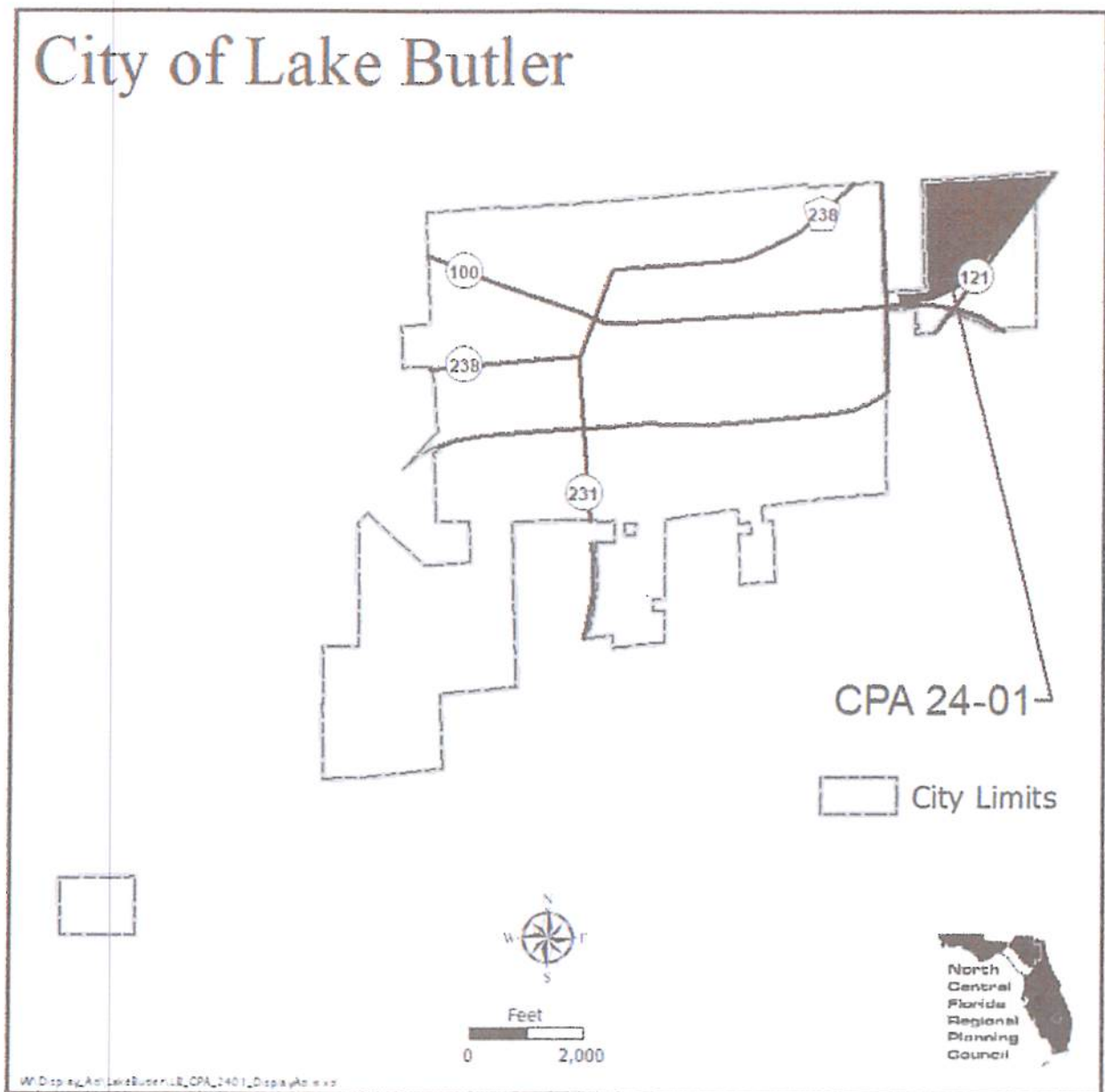
The City Commission of the City of Lake Butler, Florida proposes to regulate the use of land within the area shown on the map below, by amending Future Land Use Plan Map of the City of Lake Butler Comprehensive Plan, hereinafter referred to as the Comprehensive Plan, as follows:

CPA 24-01, an application by Tomahawk Land II, LLC, to amend the Future Land Use Plan Map of the Comprehensive Plan by changing the future land use classification from RESIDENTIAL, LOW DENSITY (less than or equal to 2 dwelling units per acre) to COMMERCIAL for the property described, as follows:

A parcel of land lying in Section 29, Township 5 South, Range 20 East, Union County, Florida. Being more particularly described as follows: Commence at the Northeast corner of the South 1/2 of said Section 29; thence South 85°49'47" West 1,058.92 feet, along the North line of the South 1/2 of said Section 29 to the Westerly right-of-way line of State Road 121; thence South 37°14'02" West 34.68 feet, along the Westerly right-of-way line of said State Road 121, to the South right-of-way line of Northeast 107th Terrace and the Point of Beginning; thence South 37°14'02" West 1,555.64 feet, along the Westerly right-of-way line of said State Road 121; thence South 36°44'02" West 621.31 feet, continuing along the Westerly right-of-way line of said State Road 121 to a Point of Non Tangent Curve to the right; thence Southwesterly continuing, along the Westerly right-of-way line of said State Road 121, a distance of 555.06 feet as measured along the arc of a curve concave Northwesterly and having a radius of 1,876.86 feet, said arc being subtended by a chord having a bearing of South 54°56'12" West, and a distance of 553.04 feet, to a Point of Tangency; thence South 63°24'32" West 173.42 feet, continuing, along the Westerly right-of-way line of said State Road 121; thence North 26°35'28" West 17.00 feet, continuing, along the Westerly right-of-way line of said State Road 121; thence South 63°24'32" West 86.04 feet, continuing, along the Westerly right-of-way line of said State Road 121, to a Point of Curvature to the right; thence Southwesterly, continuing, along the Westerly right-of-way line of said State Road 121, a distance of 216.40 feet as measured along the arc of a curve concave Northwesterly and having a radius of 553.11 feet, said arc being subtended by a chord having a bearing of South 74°37'02" West and a distance of 215.02 feet to a Point of Tangency; thence South 85°49'32" West, continuing, along the Westerly right-of-way line of said State Road 121, a distance of 136.35 feet to a Point of Non Tangent Curve to the left and the North right-of-way line of State Road 100; thence Westerly, along the North right-of-way line of said State Road 100, a distance of 241.93 feet as measured along the arc of a curve concave Southerly and having a radius of 2,924.79 feet, said arc being subtended by a chord having a bearing of South 88°11'43" West and a distance of 241.86 feet to a Point of Tangency; thence South 85°49'32" West 75.41 feet, continuing, along the North right-of-way line of said State Road 100; thence North 02°22'16" West 202.29 feet to the South right-of-way line of Northeast 1st Street; thence North 85°36'47" East 459.70 feet, along the South right-of-way line of said Northeast 1st Street; thence North 02°24'28" West 1,858.41 feet to the North line of the South 1/2 of said Section 29; thence North 85°49'47" East 1,639.35 feet, along the North line of the South 1/2 of said Section 29 to the South right-of-way line of said Northeast 107th Terrace; thence South 78°43'43" East 80.43 feet, along the South right-of-way line of said Northeast 107th Terrace; thence North 85°52'39" East 529.66 feet, along the South right-of-way line of said Northeast 107th Terrace; thence South 89°31'41" East 51.36 feet, along the South right-of-way line of said Northeast 107th Terrace to the Point of Beginning.

Containing 68.86 acres, more or less.

City of Lake Butler



The first of two public hearings on the proposed amendment will be held on May 21, 2024 at 6:00 p.m., or as soon thereafter as the matter can be heard, in the City Commission Meeting Room, City Hall, located at 200 Southwest 1st Street, Lake Butler, Florida. The City Commission will hold the public hearing to consider the amendment, conduct a first reading of the ordinance adopting the amendment and consider transmittal of the amendment to the FloridaCommerce. The title of said ordinance reads, as follows:

CITY COMMISSIONERS MEETING OF LAKE BUTLER, FLORIDA

AGENDA ITEM INFORMATION SHEET

DATE: May 21, 2024

AGENDA ITEM: Motion to approve the first reading of Ordinance No. 2024-03 (reference Z 24-01 – Tomahawk Land II LLC Property Rezoning) To be read by title only. (#10)

DEPARTMENT: City of Lake Butler

MOTION/ACTION: Motion to approve the first reading of Ordinance No. 2024-03. AN ORDINANCE OF THE CITY OF LAKE BUTLER, FLORIDA, AMENDING THE OFFICIAL ZONING ATLAS OF LAKE BUTLER LAND DEVELOPMENT REGULATIONS, RELATING TO THE REZONING OF TEN OR MORE CONTIGUOUS ACRES OF LAND, PURSUANT TO AN APPLICATION, Z 24-01, BY THE PROPERTY OWNER OF SAID ACREAGE; PROVIDING FOR REZONING FROM RESIDENTIAL SINGLE FAMILY-1 (RSF-1) TO COMMERCIAL, INTENSIVE (C1) OF CERTAIN LANDS WITHING THE CORPORATE LIMITS OF THE CITY OF LAKE BUTLER, FLORIDA; PROVIDING SEVERABILITY; REPEALING ALL ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE.

To be read by title only.

ASSOCIATED COST(S): N/A

ORDINANCE NO. 2024-03

AN ORDINANCE OF THE CITY OF LAKE BUTLER, FLORIDA, AMENDING THE OFFICIAL ZONING ATLAS OF THE CITY OF LAKE BUTLER LAND DEVELOPMENT REGULATIONS, RELATING TO THE REZONING OF TEN OR MORE CONTIGUOUS ACRES OF LAND, PURSUANT TO AN APPLICATION, Z 24-01, BY THE PROPERTY OWNER OF SAID ACREAGE; PROVIDING FOR REZONING FROM RESIDENTIAL, SINGLE FAMILY-1 (RSF-1) TO COMMERCIAL, INTENSIVE (CI) OF CERTAIN LANDS WITHIN THE CORPORATE LIMITS OF THE CITY OF LAKE BUTLER, FLORIDA; PROVIDING SEVERABILITY; REPEALING ALL ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Section 166.021, Florida Statutes, as amended, empowers the City Commission of City of Lake Butler, Florida, hereinafter referred to as the City Commission, to prepare, adopt and enforce land development regulations;

WHEREAS, Sections 163.3161 through 163.3248, Florida Statutes, as amended, the Community Planning Act, requires the City Commission to prepare and adopt regulations concerning the use of land and water to implement the Comprehensive Plan;

WHEREAS, an application for an amendment, as described below, has been filed with the City;

WHEREAS, the City Commission has been designated as the Planning and Zoning Board of the City of Lake Butler, Florida, hereinafter referred to as the Planning and Zoning Board;

WHEREAS, the City Commission has been designated as the Local Planning Agency of the City of Lake Butler, Florida, hereinafter referred to as the Local Planning Agency;

WHEREAS, pursuant to Section 163.3174, Florida Statutes, as amended, and the Land Development Regulations, the City Commission, serving as the Planning and Zoning Board and the Local Planning Agency, held the required public hearing, with public notice having been provided, on said application for an amendment, as described below, and at said public hearing, the City Commission, serving as the Planning and Zoning Board and the Local Planning Agency, reviewed and considered all comments received during said public hearing and the Concurrency Management Assessment concerning said application for an amendment, as described below, and recommended to the City Commission approval of said application for amendment, as described below;

WHEREAS, pursuant to Section 166.041, Florida Statutes, as amended, the City Commission, held the required public hearing, with public notice having been provided, on said application for an amendment, as described below, and at said public hearing, the City Commission reviewed and considered all comments received during said public hearing, including the recommendation of the City Commission, serving as the Planning and Zoning Board and the Local Planning Agency, and the Concurrency Management Assessment concerning said application for an amendment, as described below; and

WHEREAS, the City Commission has determined and found that approval of said application for an amendment, as described below, would promote the public health, safety, morals, order, comfort, convenience, appearance, prosperity or general welfare.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF LAKE BUTLER, FLORIDA, AND IN SESSION LAWFULLY ASSEMBLED, AS FOLLOWS:

Section 1. Pursuant to an application, Z 24-01, by Tomahawk Land II, LLC, to amend the Official Zoning Atlas of the Land Development Regulations by changing the zoning district on certain lands, the zoning district is hereby changed from RESIDENTIAL, SINGLE FAMILY-1 (RSF-1) to COMMERCIAL, INTENSIVE (CI) on the property described, as follows:

A parcel of land lying in Section 29, Township 5 South, Range 20 East, Union County, Florida. Being more particularly described as follows: Commence at the Northeast corner of the South 1/2 of said Section 29; thence South 85°49'47" West 1,058.92 feet, along the North line of the South 1/2 of said Section 29 to the Westerly right-of-way line of State Road 121; thence South 37°14'02" West 34.68 feet, along the Westerly right-of-way line of said State Road 121, to the South right-of-way line of Northeast 107th Terrace and the Point of Beginning; thence South 37°14'02" West 1,555.64 feet, along the Westerly right-of-way line of said State Road 121; thence South 36°44'02" West 621.31 feet, continuing along the Westerly right-of-way line of said State Road 121 to a Point of Non Tangent Curve to the right; thence Southwesterly continuing, along the Westerly right-of-way line of said State Road 121, a distance of 555.06 feet as measured along the arc of a curve concave Northwesterly and having a radius of 1,876.86 feet, said arc being subtended by a chord having a bearing of South 54°56'12" West, and a distance of 553.04 feet, to a Point of Tangency; thence South 63°24'32" West 173.42 feet, continuing, along the Westerly right-of-way line of said State Road 121; thence North 26°35'28" West 17.00 feet, continuing, along the Westerly right-of-way line of said State Road 121; thence South 63°24'32" West 86.04 feet, continuing, along the Westerly right-of-way line of said State Road 121, to a Point of Curvature to the right; thence Southwesterly, continuing, along the Westerly right-of-way line of said State Road 121, a distance of 216.40 feet as measured along the arc of a curve concave Northwesterly and having a radius of 553.11 feet, said arc being subtended by a chord having a bearing of South 74°37'02" West and a distance of 215.02 feet to a Point of Tangency; thence South 85°49'32" West, continuing, along the Westerly right-of-way line of said State Road 121, a distance of 136.35 feet to a Point of Non Tangent Curve to the left and the North right-of-way line of State Road 100; thence Westerly, along the North right-of-way line of said State Road 100, a distance of 241.93 feet as measured along the arc of a curve concave Southerly and having a radius of 2,924.79 feet, said arc being subtended by a chord having a bearing of South 88°11'43" West and a distance of 241.86 feet to a Point of Tangency; thence South 85°49'32" West 75.41 feet, continuing, along the North right-of-way line of said State Road 100; thence North 02°22'16" West 202.29 feet to the South right-of-way line of Northeast 1st Street; thence North 85°36'47" East 459.70 feet, along the South right-of-way line of said Northeast 1st Street; thence North 02°24'28" West 1,858.41 feet to the North line of the South 1/2 of said Section 29; thence North 85°49'47" East 1,639.35 feet, along the North line of the South 1/2 of said Section 29 to the South right-of-way line of said Northeast 107th Terrace; thence South 78°43'43" East 80.43 feet, along the South right-of-way line of said Northeast 107th Terrace; thence North 85°52'39" East 529.66 feet, along the South right-of-way line of said Northeast 107th Terrace; thence South 89°31'41" East 51.36 feet, along the South right-of-way line of said Northeast 107th Terrace to the Point of Beginning.

Containing 68.86 acres, more or less.

Section 2. Severability. If any provision or portion of this ordinance is declared by any court of competent jurisdiction to be void, unconstitutional or unenforceable, then all remaining provisions and portions of this ordinance shall remain in full force and effect.

Section 3. Conflict. All ordinances or portions of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. Effective Date. This ordinance shall become effective upon adoption.

The effective date of this amendment, Z 24-01, to the Official Zoning Atlas shall be the same date as the effective date of Future Land Use Plan Map Amendment, CPA 24-01. If Future Land Use Plan Map Amendment, CPA 24-01, does not become effective, this amendment, Z 24-01 to the Official Zoning Atlas shall not become effective. No development orders, development permits or land uses dependent on this amendment, Z 24-01, to the Official Zoning Atlas may be issued or commence before it has become effective.

Section 5. Authority. This ordinance is adopted pursuant to the authority granted by Section 166.021, Florida Statutes, as amended, and Sections 163.3161 through 163.3248, Florida Statutes, as amended.

The said ordinance was read for the first time by title only at the public meeting in special session duly assembled on the 21st day of May 2024, and placed on the agenda for final passage for the 16th day of July 2024.

Commissioner _____ moved that the said ordinance be passed at the regular meeting on 21st day of May 2024. Seconded by Commissioner _____.

So the said ordinance was read for the second time by title only and the vote for the adoption of the said ordinance was as follows:

YEAS: _____

NAYS: _____

ABSENT AND NOT VOTING: _____

This ordinance was declared duly adopted in regular session assembled on this _____ day of _____ 2024.

CITY COMMISSION OF THE
CITY OF LAKE BUTLER, FLORIDA

Attest:

Kimberly Hayes, City Clerk

David Stegall, Mayor

CITY COMMISSIONERS MEETING OF LAKE BUTLER, FLORIDA

AGENDA ITEM INFORMATION SHEET

DATE: May 21, 2024

AGENDA ITEM: Resolution 2024-07 Preserving the historic Holding Cell. (#11)

DEPARTMENT: City of Lake Butler

MOTION/ACTION: Motion to adopt Resolution No. 2024-07 A RESOLUTION OF THE CITY COMMISSION OF LAKE BUTLER, FLORIDA PRESERVING THE HISTORIC HOLDING CELL.

To be read by title only.

ASSOCIATED COST(S): N/A

David B. Stegall
Mayor
dstegall@cityoflakebutler.com



Kimberly Hayes
City Manager
khayes@cityoflakebutler.com

State of Florida
County of Union

I, Kimberly Hayes, the duly appointed and authorized City Manager of the City of Lake Butler, Florida, a municipal corporation, do hereby certify that the foregoing document attached hereto is a true and correct copy of:

Resolution 2024-07

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official Seal of the City of Lake Butler, Florida, on this 21st day of May 2024.



Kimberly Hayes, City Manager
City of Lake Butler

CITY COMMISSION RESOLUTION NO. 2024-07

**A RESOLUTION OF THE CITY COMMISSION OF LAKE BUTLER, FLORIDA,
PRESERVING THE HISTORIC HOLDING CELL.**

WHEREAS, the City Commission of Lake Butler, Florida, as the Local Planning Agency, is charged with the protection of all historic structures within its municipal limits; and:

WHEREAS, said Commission has determined that the Historic Holding Cell is a unique historic structure that is deserving of renovation and preservation for future generations.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF LAKE BUTLER, FLORIDA, as follows:

Section 1.

Prisoners were temporarily incarcerated at the Historic Holding Cell before being transported to court proceedings in a region of the State that was originally St. John's County but was later divided into Alachua, Union, Bradford, and Baker Counties.

Section 2.

The Lake Butler City Commission is submitting a grant application with the Florida Department of State, Division of Historic Resources, for the renovation and preservation of the Historic Holding Cell.

PASSED AND ORDAINED this 21st day of May 2024, by the City Commission of Lake Butler, Florida.

CITY OF LAKE BUTLER, FLORIDA

By: David Stegall, Mayor

Attest:

Approved as to Form:

Kimberly Hayes
City Manager

John E. Maines IV
City Attorney

CITY COMMISSIONERS MEETING OF LAKE BUTLER, FLORIDA

AGENDA ITEM INFORMATION SHEET

DATE: May 21, 2024

AGENDA ITEM: City of Lake Butler Monthly City Manager's Report (#12)

DEPARTMENT: City Manager - City of Lake Butler

MOTION/ACTION: Discuss/Update from City Manager.

ASSOCIATED COST(S): N/A



LAKE BUTLER
FLORIDA

Scenery, serenity and YOU!

Tuesday, May 21, 2024

Mayor Stegall and City Commission

RE: City Manager's Report

Topics of Discussion:

1. Update on the property located at 9422 SW SR 121 (former Public Works facility)
2. Discussion on trading Welch's property to County for property located beside Jackson's Building Supply.
3. Update on CyberSecurity & Policy. Current staff have completed the Cybersecurity Training: **Kim Hayes, Dave Mecusker, Michelle Evernden, Hayden Page, Elaine Hines, Michael Mallard, Hayden Whitehead & Christopher Griffis.**
4. Update on Splash Park.
5. Update on City Logo change.

CITY COMMISSIONERS MEETING OF LAKE BUTLER, FLORIDA

AGENDA ITEM INFORMATION SHEET

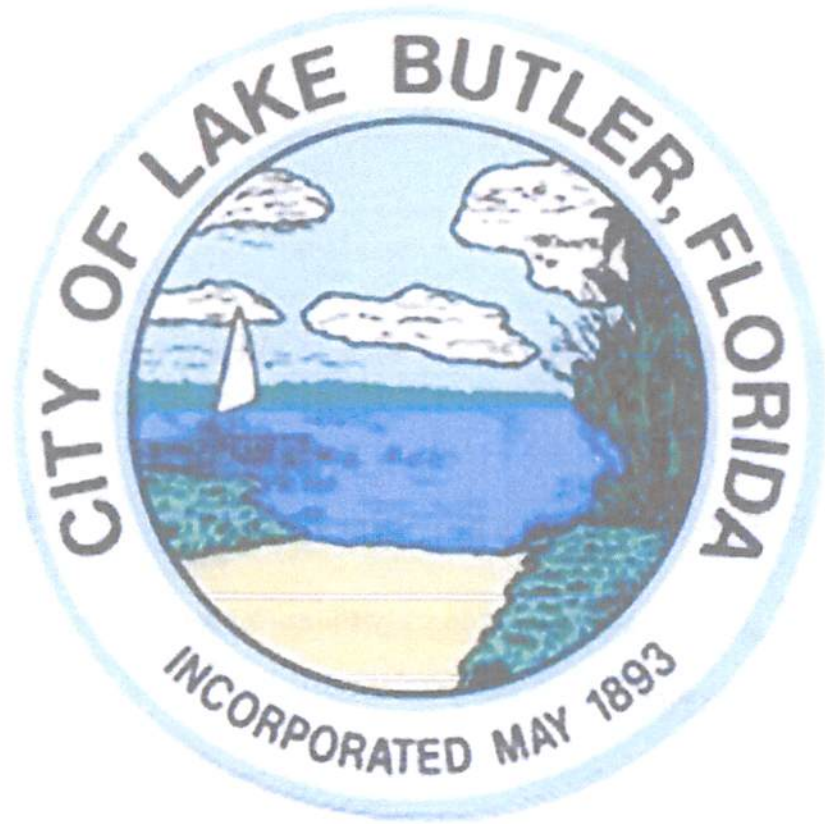
DATE: May 21, 2024

AGENDA ITEM: City of Lake Butler Monthly Financial Report for October 2023 – April
2024 (#13)

DEPARTMENT: Finance Department City of Lake Butler

MOTION/ACTION: Present/Discuss of Monthly Financial Report.

ASSOCIATED COST(S): N/A



City of Lake Butler, Florida

Monthly Financial Report

For period October 1, 2023 - April 30, 2024

David B. Stegall
Mayor
dstegall@cityoflakebutler.com



Kimberly Hayes
City Manager
khayes@cityoflakebutler.com

Tuesday, May 21, 2024

Mayor Stegall and City Commission

RE: Monthly Financial Report for period October 1, 2023 through April 30, 2024

Mayor Stegall and City Commissioners,

Attached is the unaudited financial report for period October 1, 2023 through April 30, 2024, seven (7) months into the 2023-2024 Fiscal Year. The Finance Department continues to monitor all revenues and expenditures regularly to ensure that the City's finances remain in balance with the 2023-2024 Fiscal Year Budget, last revised on April 16th, 2024. As always, if there are any questions, please feel free to reach out or stop by the office.

Sincerely,

Dave Mecusker
Finance Director
City of Lake Butler, Florida



GENERAL FUND

Statement of Financial Position by Fund
April 30, 2024

	<u>APR 30, 2024</u>	<u>MAR 31, 2024</u>	<u>FEB 29, 2024</u>
Assets			
10.000.000.10010 Cash in Bank General	533,182.84	475,003.47	607,957.78
10.000.000.10990 Undeposited Cash	6,539.63	6,539.63	6,236.13
10.000.000.15500 Prepaid Expenses	74.97	74.97	74.97
10.020.000.19999 DTFD	(32,476.75)	14,709.18	(14,835.78)
10.030.000.19999 DTFD	(47,134.41)	(26,066.43)	(43,096.67)
10.035.000.19999 DTFD	27,700.00	27,700.00	27,700.00
10.040.000.19999 DTFD	9,222.59	2,971.27	(12,247.53)
10.072.000.19999 DTFD	0.00	(53,876.00)	(53,876.00)
Total Assets	<u>424,787.69</u>	<u>447,056.09</u>	<u>517,912.90</u>
Liabilities and Net Assets			
10.000.000.20000 Accounts Payable	0.00	0.00	1,386.45
10.000.000.20201 FICA payable	0.02	0.02	0.02
10.000.000.20208 Retirement (EE FRS)	366.62	1,300.37	672.45
10.000.000.20209 Def Comp (EE ICMA)	390.01	910.01	1,230.01
10.000.000.20210 ICMA Loan	3,078.54	3,321.98	3,495.12
10.000.000.20220 Colonial	1,906.22	2,251.86	2,114.55
10.000.000.20221 AFLAC	174.30	176.98	181.00
10.000.000.20222 Liberty	3,233.65	3,605.63	3,472.34
10.000.000.22200 Payroll Liabilities	1,879.11	1,879.11	1,879.11
10.000.000.22210 Payroll Holding	(575.65)	14.28	(1,197.05)
10.000.000.23000 Rental Deposit Liability for Key Deposits via JetPay	(225.00)	(225.00)	(225.00)
10.000.000.23470 Sales Tax from Rent	(1,913.89)	(1,576.11)	(1,195.36)
Total Liabilities	<u>8,313.93</u>	<u>11,659.13</u>	<u>11,813.64</u>
Net Assets			
Beginning Net Assets	442,213.37	442,213.37	442,213.37
Change in Net Assets	(25,774.61)	(6,851.41)	63,850.89
Total Net Assets	<u>416,438.76</u>	<u>435,361.96</u>	<u>506,064.26</u>
Total Liabilities and Net Assets	<u>424,752.69</u>	<u>447,021.09</u>	<u>517,877.90</u>

Statement of Activity - MTD and YTD by Fund
April 30, 2024

	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>	<u>Variance</u>
<u>Revenues</u>			
10.311.000.41000 Ad Valorem	\$ 138,429.52	\$ 148,884.00	\$ (10,454.48)
10.312.000.44000 Local Option 4C	\$ 25,733.85	\$ 42,000.00	\$ (16,266.15)
10.312.000.46000 Local Option 1C	\$ 108,959.68	\$ 187,478.00	\$ (78,518.32)
10.313.000.41000 FPL - Franchise Fee	\$ 102,711.08	\$ 176,925.00	\$ (74,213.92)
10.314.000.41000 FPL - Electric Service Tax	\$ 26,926.29	\$ 55,000.00	\$ (28,073.71)
10.314.000.43200 Propane-Service	\$ 1,870.24	\$ 2,800.00	\$ (929.76)
10.315.000.43300 Communication Services	\$ 58,106.33	\$ 90,000.00	\$ (31,893.67)
10.316.000.44100 Occupational Lic	\$ 3,562.00	\$ 8,000.00	\$ (4,438.00)
10.333.000.41100 UCHA (Pilot)	\$ 20,322.80	\$ 20,323.00	\$ (0.20)
10.335.000.41210 Sales Tax	\$ 63,053.15	\$ 101,000.00	\$ (37,946.85)
10.335.000.41220 City Fuel TAX	\$ 18,463.57	\$ 35,000.00	\$ (16,536.43)
10.335.000.41400 Mobile Home Tax	\$ 713.87	\$ 1,200.00	\$ (486.13)
10.335.000.41500 Beverage License	\$ 851.63	\$ 1,200.00	\$ (348.37)
10.335.000.41800 Gov't. 1/2 cent sales tax	\$ 39,389.58	\$ 70,000.00	\$ (30,610.42)
10.335.000.41900 Misc Taxes and Fees	\$ 15.25	\$ 500.00	\$ (484.75)
10.341.000.45200 Fines from Clerk	\$ 6,459.12	\$ 11,700.00	\$ (5,240.88)
10.342.000.42001 Planning and Zoning fees	\$ 4,000.00	\$ 2,500.00	\$ 1,500.00
10.342.000.42002 Mosquito Control	\$ -	\$ 1,000.00	\$ (1,000.00)
10.343.000.48000 Cemetery Lot Sale	\$ 600.00	\$ 1,000.00	\$ (400.00)
10.344.000.49100 Reimbursement - Traffic Signal	\$ 13,973.00	\$ 13,973.00	\$ -
10.344.000.49200 Reimbursement - Highway Lighting	\$ -	\$ 34,105.00	\$ (34,105.00)
10.344.000.49300 Reimbursement - Greenscape	\$ 21,000.00	\$ 42,000.00	\$ (21,000.00)
10.346.000.44000 Animal Control Fees	\$ 100.00	\$ 100.00	\$ -
10.362.000.42001 Community Center Rental	\$ 11,056.77	\$ 22,000.00	\$ (10,943.23)
10.362.000.43000 Townsend Green Building Rental	\$ 6,868.24	\$ 16,500.00	\$ (9,631.76)
10.369.000.41000 Interest Income	\$ 169.11	\$ 300.00	\$ (130.89)
10.369.000.41100 Special Event Donations	\$ 33.36	\$ 1,000.00	\$ (966.64)
10.369.000.41200 Misc Salvage	\$ -	\$ 5,500.00	\$ (5,500.00)

10.369.000.49001 Miscellaneous Revenue Reimbursement	\$ 2,217.67	\$ 2,500.00	\$ (282.33)
10.382.000.41501 Transfer From Waste Water	\$ -	\$ 13,213.00	\$ (13,213.00)
10.382.000.41502 GF Appropriated Fund Balance	\$ -	\$ 46,400.00	\$ (46,400.00)
10.382.000.41503 UCHD Playground Grant - transfer to Spec Proj Fund REVENUE	\$ 25,412.81	\$ 50,000.00	\$ (24,587.19)
10.382.000.41504 Woman's Club Main Street Beautification Project Donation	\$ 9,221.86	\$ -	\$ 9,221.86
Total Revenues	\$ 710,220.78	\$ 1,204,101.00	\$ (493,880.22)
<u>Expenses</u>			
City Commission			
10.000.511.51200 Salaries	\$ 31,415.10	\$ 54,500.00	\$ 23,084.90
10.000.511.52100 FICA	\$ 909.90	\$ 4,185.00	\$ 3,275.10
10.000.511.52110 Medicare	\$ 1,040.56	\$ 800.00	\$ (240.56)
10.000.511.52120 Prior Year Payroll Taxes & Penalties (2020,2021,2022,2023)	\$ 14,067.87	\$ 14,033.00	\$ (34.87)
10.000.511.52200 Retirement	\$ 13,205.86	\$ 32,000.00	\$ 18,794.14
10.000.511.52500 Federal Unemployment Tax	\$ 1,105.25	\$ 500.00	\$ (605.25)
10.000.511.54000 Travel	\$ -	\$ 500.00	\$ 500.00
10.000.511.54001 NEFLC	\$ 75.00	\$ 900.00	\$ 825.00
10.000.511.54111 Telephone	\$ 231.96	\$ 850.00	\$ 618.04
10.000.511.55100 Office Supplies	\$ -	\$ 250.00	\$ 250.00
10.000.511.55400 Dues and Publications	\$ 1,652.00	\$ 3,000.00	\$ 1,348.00
10.000.511.55401 Annual Board Docs Agenda Subscription	\$ 2,500.75	\$ 2,501.00	\$ 0.25
City Manager			
10.000.512.51200 Salaries	\$ 18,373.31	\$ 37,878.00	\$ 19,504.69
10.000.512.51202 Salaries Administration	\$ -	\$ 20,800.00	\$ 20,800.00
10.000.512.51204 Hospitalization Stipend	\$ 2,215.46	\$ 6,400.00	\$ 4,184.54
10.000.512.51205 Salaries (OPS)	\$ 307.50	\$ 5,850.00	\$ 5,542.50
10.000.512.52100 FICA	\$ 2,546.40	\$ 3,926.00	\$ 1,379.60
10.000.512.52110 Medicare	\$ 267.14	\$ 919.00	\$ 651.86
10.000.512.52200 Retirement	\$ 5,984.11	\$ 11,626.00	\$ 5,641.89
10.000.512.52300 Life Insurance	\$ -	\$ 219.00	\$ 219.00
10.000.512.52400 Workers Comp	\$ 2,458.52	\$ 1,640.00	\$ (818.52)
10.000.512.52500 Federal Unemployment Tax	\$ 2,039.19	\$ 2,040.00	\$ 0.81
10.000.512.54000 Travel	\$ -	\$ 500.00	\$ 500.00
10.000.512.54111 Telephone	\$ 437.95	\$ 650.00	\$ 212.05
10.000.512.55100 Office Supplies	\$ 184.61	\$ 300.00	\$ 115.39

10.000.512.55200 Operating Supplies	\$ 1,486.04	\$ 2,200.00	\$ 713.96
10.000.512.55400 Dues and Publications	\$ -	\$ 400.00	\$ 400.00
Finance			
10.000.513.51200 Salaries	\$ 19,296.46	\$ 37,563.00	\$ 18,266.54
10.000.513.51201 Overtime	\$ 873.00	\$ -	\$ (873.00)
10.000.513.51204 Hospitalization Stipend	\$ 3,692.29	\$ 4,308.00	\$ 615.71
10.000.513.52100 FICA	\$ 4,912.78	\$ 2,211.00	\$ (2,701.78)
10.000.513.52110 Medicare	\$ 310.31	\$ 518.00	\$ 207.69
10.000.513.52200 Retirement	\$ 2,539.42	\$ 3,035.00	\$ 495.58
10.000.513.52300 Life Insurance	\$ -	\$ 248.00	\$ 248.00
10.000.513.52400 Workers Comp	\$ 5,867.43	\$ 3,912.00	\$ (1,955.43)
10.000.513.52500 Federal Unemployment Tax	\$ 4,798.09	\$ 4,799.00	\$ 0.91
10.000.513.53200 Contractual - Audit	\$ 2,093.34	\$ 40,404.00	\$ 38,310.66
10.000.513.53400 Contracted Services - TOCO	\$ 11,250.00	\$ 11,250.00	\$ -
10.000.513.53404 Contracted Services - New River Technology LLC	\$ 9,335.00	\$ 14,610.00	\$ 5,275.00
10.000.513.53405 Contracted Services - Other	\$ 11,220.00	\$ 11,220.00	\$ -
10.000.513.53406 Annual AccuFund Accounting Software Subscription	\$ 1,861.25	\$ 1,862.00	\$ 0.75
10.000.513.53407 Contracted Services (Website - Nathan)	\$ 3,400.00	\$ 2,400.00	\$ (1,000.00)
10.000.513.54000 Travel	\$ 32.10	\$ 500.00	\$ 467.90
10.000.513.54110 Telephone	\$ 3,302.03	\$ 3,600.00	\$ 297.97
10.000.513.54111 Telephone Cell	\$ 27.11	\$ 20.00	\$ (7.11)
10.000.513.54120 Postage	\$ 1,098.67	\$ 1,000.00	\$ (98.67)
10.000.513.54130 Postage Machine Lease	\$ 135.00	\$ 500.00	\$ 365.00
10.000.513.54300 Utilities-City Hall	\$ 4,053.58	\$ 7,800.00	\$ 3,746.42
10.000.513.54510 Insurance - Liability	\$ 9,399.39	\$ 12,534.00	\$ 3,134.61
10.000.513.54515 Insurance - Building	\$ 3,443.74	\$ 4,600.00	\$ 1,156.26
10.000.513.54530 Insurance - Bond Liability	\$ -	\$ 150.00	\$ 150.00
10.000.513.54600 Repairs and Maintenance	\$ -	\$ 1,000.00	\$ 1,000.00
10.000.513.54910 Legal Advertising	\$ 4,945.19	\$ 7,700.00	\$ 2,754.81
10.000.513.54911 Advertising	\$ 645.60	\$ 3,753.00	\$ 3,107.40
10.000.513.55100 Office Supplies	\$ 2,946.39	\$ 2,000.00	\$ (946.39)
10.000.513.55200 Operating supplies	\$ 4,839.85	\$ 10,500.00	\$ 5,660.15
10.000.513.55400 Dues and Publications	\$ -	\$ 500.00	\$ 500.00
10.000.513.56400 Capital Outlay - Finance	\$ -	\$ -	\$ -

Legal			
10.000.514.53102 Legal Services	\$ 44,516.86	\$ 83,700.00	\$ 39,183.14
Planning and Zoning			
10.000.515.53102 Planning and Zoning Expense for NCFRPC	\$ 5,250.00	\$ 7,000.00	\$ 1,750.00
Elections			
10.000.519.55200 Operating Expense	\$ -	\$ 5,000.00	\$ 5,000.00
Law Enforcement			
10.000.521.53401 Contractual - Sheriff	\$ 50,000.00	\$ 50,000.00	\$ -
10.000.521.53500 Contractual - EMS	\$ 25,000.00	\$ 25,000.00	\$ -
Fire			
10.000.522.54519 Insurance - Property	\$ 2,767.12	\$ 3,000.00	\$ 232.88
Code Enforcement			
10.000.523.51200 Salaries	\$ 9,230.85	\$ 16,000.00	\$ 6,769.15
10.000.523.52100 FICA	\$ 1,841.56	\$ 992.00	\$ (849.56)
10.000.523.52110 Medicare	\$ 133.85	\$ 232.00	\$ 98.15
10.000.523.53100 Professional Services - Magistrate	\$ -	\$ 750.00	\$ 750.00
10.000.523.55200 Operating Supplies	\$ -	\$ 300.00	\$ 300.00
School Safety			
10.000.529.51200 Salaries	\$ 12,911.45	\$ 15,500.00	\$ 2,588.55
10.000.529.52100 FICA	\$ 840.17	\$ 775.00	\$ (65.17)
10.000.529.52110 Medicare	\$ 187.20	\$ 182.00	\$ (5.20)
10.000.529.52200 Retirement	\$ 1,958.14	\$ 1,847.00	\$ (111.14)
10.000.529.52400 Workers Comp	\$ 245.85	\$ 450.00	\$ 204.15
10.000.529.52500 Federal Unemployment Tax	\$ 239.90	\$ 240.00	\$ 0.10
10.000.529.55200 Operating	\$ 231.40	\$ 200.00	\$ (31.40)
10.000.529.55202 Safety Supplies	\$ 268.65	\$ 500.00	\$ 231.35
Cemetery			
10.000.539.53000 Cemetery Expenses	\$ -	\$ 1,000.00	\$ 1,000.00
Public Works			
10.000.541.51200 Salaries	\$ 63,129.12	\$ 126,291.00	\$ 63,161.88
10.000.541.51201 Overtime	\$ 894.17	\$ 2,500.00	\$ 1,605.83
10.000.541.51203 On Call Salaries	\$ 1,859.03	\$ 3,332.00	\$ 1,472.97
10.000.541.51204 Hospitalization Stipend	\$ 15,559.21	\$ 19,293.00	\$ 3,733.79
10.000.541.52100 FICA	\$ 9,880.16	\$ 10,467.00	\$ 586.84

10.000.541.52110 Medicare	\$ 1,095.71	\$ 2,198.00	\$ 1,102.29
10.000.541.52200 Retirement	\$ 12,318.08	\$ 15,435.00	\$ 3,116.92
10.000.541.52300 Life insurance	\$ 22.74	\$ 419.00	\$ 396.26
10.000.541.52400 Workers Comp	\$ 2,048.82	\$ 2,732.00	\$ 683.18
10.000.541.52500 Federal Unemployment Tax	\$ 1,679.34	\$ 1,680.00	\$ 0.66
10.000.541.53400 Contractural Services	\$ -	\$ 8,500.00	\$ 8,500.00
10.000.541.54111 Telephone	\$ -	\$ 200.00	\$ 200.00
10.000.541.54310 Street Lights	\$ 30,863.29	\$ 52,500.00	\$ 21,636.71
10.000.541.54330 Traffic Signals Electricity	\$ 1,294.40	\$ 2,400.00	\$ 1,105.60
10.000.541.54520 Auto Insurance	\$ 1,605.93	\$ 3,000.00	\$ 1,394.07
10.000.541.54600 Traffic Signal Maintenance	\$ -	\$ 2,250.00	\$ 2,250.00
10.000.541.54610 Public Works Building Maintenance	\$ 8,923.78	\$ 18,000.00	\$ 9,076.22
10.000.541.55200 Operating	\$ 3,792.56	\$ 10,339.00	\$ 6,546.44
10.000.541.55202 Safety Supplies	\$ 99.18	\$ 900.00	\$ 800.82
10.000.541.55210 Vehicle Supplies	\$ 2,457.98	\$ 4,000.00	\$ 1,542.02
10.000.541.55211 Fuel	\$ 7,934.70	\$ 14,000.00	\$ 6,065.30
10.000.541.55220 Uniforms/Shoe Allowance	\$ 847.65	\$ 1,500.00	\$ 652.35
10.000.541.55300 Street Maintenance	\$ 9,040.18	\$ 16,500.00	\$ 7,459.82
10.000.541.55301 Street Repair	\$ 370.89	\$ 1,000.00	\$ 629.11
10.000.541.56400 Capital Outlay	\$ 11,166.35	\$ 11,167.00	\$ 0.65
10.000.541.56401 Board Restricted Expense for purchase of vehicles	\$ 30,629.59	\$ 46,400.00	\$ 15,770.41
Animal Control			
10.000.562.55200 Operating Supplies	\$ 450.00	\$ 760.00	\$ 310.00
10.000.562.55210 Vehicle supplies	\$ 63.47	\$ -	\$ (63.47)
Mosquito Control			
10.000.563.51200 Salaries	\$ -	\$ 2,500.00	\$ 2,500.00
10.000.563.52100 FICA	\$ -	\$ 155.00	\$ 155.00
10.000.563.52110 Medicare	\$ -	\$ 37.00	\$ 37.00
10.000.563.52220 Retirement	\$ -	\$ 275.00	\$ 275.00
10.000.563.54520 Auto Insurance	\$ 254.84	\$ 400.00	\$ 145.16
10.000.563.55200 Operating Supplies	\$ -	\$ 5,000.00	\$ 5,000.00
Parks and Recreation			
10.000.572.51200 Salaries	\$ 15,183.00	\$ 18,974.00	\$ 3,791.00
10.000.572.51204 Hospitalization Stipend	\$ 4,307.66	\$ 4,000.00	\$ (307.66)

10.000.572.51205 PT Salaries	\$ 3,909.50	\$ 5,096.00	\$ 1,186.50
10.000.572.52100 FICA	\$ 2,582.88	\$ 1,394.00	\$ (1,188.88)
10.000.572.52110 Medicare	\$ 300.40	\$ 324.00	\$ 23.60
10.000.572.52200 Retirement	\$ 2,732.66	\$ 3,192.00	\$ 459.34
10.000.572.52300 Life Insurance	\$ -	\$ 137.00	\$ 137.00
10.000.572.52400 Workers Comp	\$ 819.54	\$ 1,000.00	\$ 180.46
10.000.572.52500 Federal Unemployment Tax	\$ 719.72	\$ 720.00	\$ 0.28
10.000.572.53401 Contractual - Security	\$ 1,111.00	\$ 2,800.00	\$ 1,689.00
10.000.572.53402 Union County Historical Society	\$ 5,000.00	\$ 5,000.00	\$ -
10.000.572.54110 Telephone	\$ 3,509.78	\$ 4,000.00	\$ 490.22
10.000.572.54300 Utilities - Parks	\$ 3,822.90	\$ 5,000.00	\$ 1,177.10
10.000.572.54301 Utilities - Westside Park	\$ -	\$ 1,000.00	\$ 1,000.00
10.000.572.54302 Utilities - Fletcher Myers Park	\$ -	\$ 700.00	\$ 700.00
10.000.572.54320 Utilities - Community Center	\$ 531.25	\$ 1,500.00	\$ 968.75
10.000.572.54340 Utilities-Townsend Building	\$ 1,530.78	\$ 3,000.00	\$ 1,469.22
10.000.572.54350 Utilities - Splash Park	\$ 1,593.70	\$ 2,800.00	\$ 1,206.30
10.000.572.54511 Property Insurance - Community Center	\$ 8,362.06	\$ 11,060.00	\$ 2,697.94
10.000.572.54513 Property Insurance - Townsend Building	\$ 5,084.56	\$ 6,724.00	\$ 1,639.44
10.000.572.54515 Property Insurance - Union Depot	\$ 1,356.32	\$ 2,000.00	\$ 643.68
10.000.572.54520 Auto Insurance	\$ -	\$ 250.00	\$ 250.00
10.000.572.54600 Repairs & Maintenance - Lakeside Park	\$ 4,835.65	\$ 10,000.00	\$ 5,164.35
10.000.572.54601 Repairs & Maintenance - Westside Park	\$ 9.00	\$ 2,500.00	\$ 2,491.00
10.000.572.54602 Repairs & Maintenance - Fletcher Myers Park	\$ 9.00	\$ 2,500.00	\$ 2,491.00
10.000.572.54620 Repairs & Maintenance - Community Center	\$ 507.10	\$ 2,000.00	\$ 1,492.90
10.000.572.54621 Repairs & Maintenance - Townsend Green Building	\$ 3,668.09	\$ 8,000.00	\$ 4,331.91
10.000.572.54622 Repairs & Maintenance - Splash Park	\$ 1,476.58	\$ 5,000.00	\$ 3,523.42
10.000.572.54623 Repairs & Maintenance - City Hall	\$ 1,078.66	\$ 3,000.00	\$ 1,921.34
10.000.572.54624 Repairs & Maintenance - Union Depot	\$ 431.56	\$ 1,000.00	\$ 568.44
10.000.572.55200 Operating supplies	\$ 5,202.68	\$ 9,200.00	\$ 3,997.32
10.000.572.55205 Chlorine Supplies for Splash Park	\$ -	\$ 1,600.00	\$ 1,600.00
10.000.572.55206 Health Certificate for Splash Park	\$ -	\$ 200.00	\$ 200.00
10.000.572.55210 Vehicle supplies	\$ -	\$ 200.00	\$ 200.00
10.000.572.55211 Fuel	\$ 843.48	\$ 2,000.00	\$ 1,156.52
10.000.572.55220 Uniforms/Shoe Allowance	\$ 100.00	\$ 800.00	\$ 700.00

10.000.572.55230 Weed Control	\$ 456.54	\$ 1,000.00	\$ 543.46
10.000.572.56401 Capital Outlay - Townsend Green Bldg A/C	\$ -	\$ 6,000.00	\$ 6,000.00
10.000.572.58101 Annual Dues to Florida Tourism Task Force	\$ 1,000.00	\$ 1,000.00	\$ -
10.000.572.58200 July 4th Festival BPG	\$ 5,000.00	\$ 5,000.00	\$ -
10.000.572.58210 Christmas Fest Bpg	\$ 534.96	\$ 535.00	\$ 0.04
10.000.572.58240 Union County Recreation	\$ 5,000.00	\$ 5,000.00	\$ -
10.000.572.58301 Employee App (Recy)	\$ -	\$ 500.00	\$ 500.00
10.000.572.58400 NEFLC Host Expenses	\$ -	\$ 3,700.00	\$ 3,700.00
10.000.572.58401 Deposit Refund-Union Depot	\$ 657.71	\$ 33.00	\$ (624.71)
10.000.572.58402 UCHD Playground Grant Transfer to Special Projects Fund EXPENSE	\$ 50,000.00	\$ 50,000.00	\$ -
Total Expenses	\$ 735,995.39	\$ 1,204,101.00	\$ 468,105.61
Excess Revenue Over (Under) Expenditures	\$ (25,774.61)	\$ -	\$ (961,985.83)



WATER FUND

Statement of Financial Position by Fund
April 30, 2024

	<u>APR 30, 2024</u>	<u>MAR 31, 2024</u>	<u>FEB 29, 2024</u>
Assets			
20.000.000.10010 Water Fund Checking	65,749.88	70,026.08	51,516.77
20.000.000.10990 Undeposited Cash	(122.36)	(1,270.90)	1,353.62
20.000.000.11000 Accounts Receivable	53,200.00	53,200.00	53,200.00
20.000.000.11020 Petty Cash	100.00	100.00	100.00
20.000.000.11050 Deferred inflows	(12,989.00)	(12,989.00)	(12,989.00)
20.000.000.16290 Buildings	30,000.00	30,000.00	30,000.00
20.000.000.16400 Building & Improvements	2,796,825.00	2,796,825.00	2,796,825.00
20.000.000.16600 Equipment	80,184.00	80,184.00	80,184.00
20.000.000.16700 Accumulated Depreciation	(1,701,898.02)	(1,701,898.02)	(1,701,898.02)
20.010.000.19999 DTFD	32,476.75	(14,709.18)	14,835.78
Total Assets	<u>1,343,526.25</u>	<u>1,299,467.98</u>	<u>1,313,128.15</u>
Liabilities and Net Assets			
20.000.000.20000 Accounts Payable	0.00	0.00	429.00
20.000.000.20050 Deferred Outflows	(52,432.39)	(52,432.39)	(52,432.39)
20.000.000.20392 DWSRF 630110 Water Meter Planning Loan	37,169.22	37,169.22	37,169.22
20.000.000.20393 DWSRF Loan 630111 Water Meters	185,369.90	189,270.26	189,270.26
20.000.000.21600 Accrued Leave Payable	12,839.66	12,839.66	12,839.66
20.000.000.21601 Accrued Sick Leave Payable	3,224.37	3,224.37	3,224.37
20.000.000.21602 Payroll Liabilities	1,215.25	1,215.25	1,215.25
20.000.000.23990 Pension Liability	146,954.18	146,954.18	146,954.18
Total Liabilities	<u>334,340.19</u>	<u>338,240.55</u>	<u>338,669.55</u>
Net Assets			
Beginning Net Assets	950,562.67	950,562.67	950,562.67
Change in Net Assets	58,623.39	10,664.76	23,895.93
Total Net Assets	<u>1,009,186.06</u>	<u>961,227.43</u>	<u>974,458.60</u>
Total Liabilities and Net Assets	<u>1,343,526.25</u>	<u>1,299,467.98</u>	<u>1,313,128.15</u>

Statement of Activity - MTD and YTD by Fund
April 30, 2024

	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>	<u>Variance</u>
<u>Revenues</u>			
20.343.000.43099 Transfer from Wastewater Fund	\$ -	\$ 10,000.00	\$ (10,000.00)
20.343.000.43100 Water Use Charges	\$ 235,614.94	\$ 380,000.00	\$ (144,385.06)
20.343.000.43110 Tap and Connection	\$ -	\$ 5,000.00	\$ (5,000.00)
20.343.000.43120 Reconnection Fees	\$ 7,954.12	\$ 12,000.00	\$ (4,045.88)
20.343.000.43130 NSF Fees	\$ 33.95	\$ 100.00	\$ (66.05)
20.361.000.41000 Interest	\$ -	\$ 100.00	\$ (100.00)
20.369.000.41000 Miscellaneous	\$ -	\$ 250.00	\$ (250.00)
Total Revenues	\$ 243,603.01	\$ 407,450.00	\$ (163,846.99)
<u>Expenses</u>			
20.000.533.51200 Salaries	\$ 37,959.23	\$ 84,707.00	\$ 46,747.77
20.000.533.51201 Overtime Salaries	\$ 3,379.58	\$ 3,000.00	\$ (379.58)
20.000.533.51202 Admin Salaries	\$ 11,081.96	\$ 29,370.00	\$ 18,288.04
20.000.533.51203 On Call Salaries	\$ -	\$ 1,725.00	\$ 1,725.00
20.000.533.51204 Hospitalization Stipend	\$ 9,879.96	\$ 14,400.00	\$ 4,520.04
20.000.533.52100 FICA	\$ 8,674.41	\$ 8,206.00	\$ (468.41)
20.000.533.52110 Medicare	\$ 888.53	\$ 1,814.00	\$ 925.47
20.000.533.52200 Retirement	\$ 13,019.90	\$ 18,875.00	\$ 5,855.10
20.000.533.52300 Life Insurance	\$ 432.28	\$ 642.00	\$ 209.72
20.000.533.52400 Workers Comp	\$ 1,238.54	\$ 2,525.00	\$ 1,286.46
20.000.533.52500 Federal Unemployment Tax	\$ 719.72	\$ 1,877.00	\$ 1,157.28
20.000.533.53120 Water Testing	\$ 6,007.00	\$ 10,000.00	\$ 3,993.00
20.000.533.53200 Audit	\$ 3,093.34	\$ 19,280.00	\$ 16,186.66
20.000.533.53401 Contracted Security	\$ -	\$ 1,000.00	\$ 1,000.00
20.000.533.54000 Travel	\$ -	\$ 500.00	\$ 500.00
20.000.533.54001 Training	\$ -	\$ 500.00	\$ 500.00
20.000.533.54110 Telephone	\$ 878.13	\$ 850.00	\$ (28.13)
20.000.533.54111 Telephone - employee	\$ 819.69	\$ 600.00	\$ (219.69)
20.000.533.54120 Postage	\$ 90.67	\$ 500.00	\$ 409.33

20.000.533.54340 Electricity - Utility Building	\$ 722.26	\$ 1,400.00	\$ 677.74
20.000.533.54350 Electricity - Water Plant	\$ 15,072.84	\$ 31,000.00	\$ 15,927.16
20.000.533.54510 Insurance - Liability	\$ 9,959.94	\$ 13,564.00	\$ 3,604.06
20.000.533.54516 Insurance - Water Property	\$ 9,125.04	\$ 12,072.00	\$ 2,946.96
20.000.533.54520 Insurance - Auto	\$ 704.28	\$ 940.00	\$ 235.72
20.000.533.54600 Maintenance - Buildings	\$ -	\$ 1,000.00	\$ 1,000.00
20.000.533.54610 Maintenance - Equipment	\$ 3,895.00	\$ 25,000.00	\$ 21,105.00
20.000.533.54620 Maintenance - Water Lines	\$ 12,917.78	\$ 28,000.00	\$ 15,082.22
20.000.533.54630 Maintenance - Water Tower	\$ 12,078.51	\$ 12,100.00	\$ 21.49
20.000.533.54640 Annual Fire Hydrant Inspection Expense	\$ 7,210.00	\$ 7,210.00	\$ -
20.000.533.55200 Operating supplies	\$ 5,509.81	\$ 17,775.00	\$ 12,265.19
20.000.533.55205 Chlorine Supplies	\$ 5,559.00	\$ 18,000.00	\$ 12,441.00
20.000.533.55210 Vehicle supplies	\$ -	\$ 300.00	\$ 300.00
20.000.533.55211 Fuel	\$ 3,995.07	\$ 7,200.00	\$ 3,204.93
20.000.533.55220 Uniforms/Shoe Allowance	\$ 67.15	\$ 600.00	\$ 532.85
20.000.533.55400 Dues & Subscriptions	\$ -	\$ 500.00	\$ 500.00
20.000.533.59162 DWSRF 630111 Water Meter Loan Interest Expense	\$ -	\$ 1,700.00	\$ 1,700.00
20.000.533.59163 Grant Expense	\$ -	\$ 6,200.00	\$ 6,200.00
20.000.533.59300 Capital Items	\$ -	\$ 22,518.00	\$ 22,518.00
Total Expenses	\$ 184,979.62	\$ 407,450.00	\$ 222,470.38
Excess Revenue Over (Under) Expenditures	\$ 58,623.39	\$ -	\$ (386,317.37)



WASTEWATER FUND

Statement of Financial Position by Fund
April 30, 2024

	<u>APR 30, 2024</u>	<u>MAR 31, 2024</u>	<u>FEB 29, 2024</u>
Assets			
30.000.000.10010 Waste Water Checking	225,627.55	209,726.14	146,278.89
30.000.000.10011 Utility Deposits Cash	85,725.35	84,626.07	84,352.89
30.000.000.10012 Cash - CDBG	872.36	872.36	872.36
30.000.000.10300 CSB CD-Restricted	104,494.74	104,494.74	104,494.74
30.000.000.10511 1998 Bond Reserve - 1356	70,433.04	70,430.16	70,427.18
30.000.000.10990 Undeposited Cash	178.50	(967.41)	(25,914.39)
30.000.000.11000 Accounts Receivable	63,109.54	63,109.54	63,109.54
30.000.000.11050 Deferred Inflows	(14,368.23)	(14,368.23)	(14,368.23)
30.000.000.11700 Allowance for Doubtful Accounts	(6,734.78)	(6,734.78)	(6,734.78)
30.000.000.16100 Land	1,190,874.60	1,190,874.60	1,190,874.60
30.000.000.16290 Buildings	105,000.00	105,000.00	105,000.00
30.000.000.16400 Building & Improvements	4,085,918.00	4,085,918.00	4,085,918.00
30.000.000.16600 Equipment	789,842.26	789,842.26	789,842.26
30.000.000.16700 Accumulated Depreciation	(4,280,389.59)	(4,280,389.59)	(4,280,389.59)
30.000.000.16990 CIP	126,077.25	126,077.25	126,077.25
30.010.000.19999 DTDF	47,134.41	26,066.43	43,096.67
Total Assets	<u>2,701,547.00</u>	<u>2,554,577.54</u>	<u>2,482,937.39</u>
Liabilities and Net Assets			
30.000.000.20000 Accounts Payable	4,901.00	4,901.00	5,540.30
30.000.000.20050 Deferred Outflows	(57,998.27)	(57,998.27)	(57,998.27)
30.000.000.20201 Utility Deposits Payable	85,865.35	84,916.07	84,642.89
30.000.000.20390 1998 Long Term Bond	712,000.00	712,000.00	712,000.00
30.000.000.21600 Accrued Leave Payable	16,340.39	16,340.39	16,340.39
30.000.000.21601 Accrued Sick Leave Payable	4,342.16	4,342.16	4,342.16
30.000.000.21602 Payroll liabilities	1,469.99	1,469.99	1,469.99
30.000.000.23500 S/T Note Payable	57,396.00	57,396.00	57,396.00
30.000.000.23590 Current Portion 1998 Bond Payable	(34,000.00)	(34,000.00)	(34,000.00)
30.000.000.23990 Pension Liability	162,555.94	162,555.94	162,555.94
30.000.000.25000 CWSRF - WWTP Planning Loan	411,300.00	411,300.00	411,300.00
WW630100			
Total Liabilities	<u>1,364,172.56</u>	<u>1,363,223.28</u>	<u>1,363,589.40</u>
Net Assets			
Beginning Net Assets	1,198,943.61	1,198,943.61	1,198,943.61
Change in Net Assets	138,430.83	(7,589.35)	(79,595.62)
Total Net Assets	<u>1,337,374.44</u>	<u>1,191,354.26</u>	<u>1,119,347.99</u>
Total Liabilities and Net Assets	<u>2,701,547.00</u>	<u>2,554,577.54</u>	<u>2,482,937.39</u>

Statement of Activity - MTD and YTD by Fund
April 30, 2024

	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>	<u>Variance</u>
<u>Revenues</u>			
30.334.000.43500 Grant Revenue - Suwanee River WWTP Planning	\$ 428,700.00	\$ 413,700.00	\$ 15,000.00
30.343.000.45100 Wastewater Use Charges	\$ 427,935.60	\$ 760,444.00	\$ (332,508.40)
30.361.000.41000 Interest Income	\$ 1,090.35	\$ 2,130.00	\$ (1,039.65)
30.362.000.44000 USDA Reimbursement for TRUVAC purchase	\$ 154,950.00	\$ 154,950.00	\$ -
30.369.000.41000 Miscellaneous	\$ -	\$ 5,000.00	\$ (5,000.00)
30.369.000.41002 Loan from Street Fund for Engineering Fees	\$ 47,000.00	\$ 47,000.00	\$ -
30.369.000.41003 Loan from Solid Waste for Engineering Fees	\$ 47,000.00	\$ 47,000.00	\$ -
30.369.000.41004 Appropriated for AWW Loan/Grant	\$ -	\$ 50,000.00	\$ (50,000.00)
30.369.000.41005 Loan to WW from Solid Waste Fund (TruVac/Excavator)	\$ 53,876.00	\$ 53,876.00	\$ -
30.369.000.41006 Loan to WW from Street Reserve Fund (Truvac/Excavator)	\$ 53,876.00	\$ 53,876.00	\$ -
30.369.000.45000 WW Appropriated Fund Balance (SALE OF 2021 CHEVY SILVERADO 1500LT)	\$ 35,000.00	\$ 35,000.00	\$ -
Total Revenues	\$ 1,249,427.95	\$ 1,622,976.00	\$ (373,548.05)
<u>Expenses</u>			
30.000.535.51200 Salaries	\$ 49,458.29	\$ 96,520.00	\$ 47,061.71
30.000.535.51201 Salaries Overtime	\$ 6,175.72	\$ 3,500.00	\$ (2,675.72)
30.000.535.51202 Administrative Salaries	\$ 15,101.19	\$ 51,997.00	\$ 36,895.81
30.000.535.51203 On Call Salaries	\$ -	\$ 1,625.00	\$ 1,625.00
30.000.535.51204 Hospitalization Stipend	\$ 12,526.06	\$ 17,262.00	\$ 4,735.94
30.000.535.52100 FICA	\$ 12,050.82	\$ 5,740.00	\$ (6,310.82)
30.000.535.52110 Medicare	\$ 1,151.91	\$ 2,361.00	\$ 1,209.09
30.000.535.52200 Retirement	\$ 17,486.70	\$ 27,092.00	\$ 9,605.30
30.000.535.52300 Life Insurance	\$ 432.28	\$ 751.00	\$ 318.72
30.000.535.52400 Workers Comp	\$ 2,351.76	\$ 3,390.00	\$ 1,038.24
30.000.535.52500 Federal Unemployment Tax	\$ 1,679.34	\$ 1,680.00	\$ 0.66
30.000.535.53102 Contractual Generator	\$ -	\$ 1,000.00	\$ 1,000.00
30.000.535.53120 Wastewater Testing	\$ 6,979.00	\$ 12,000.00	\$ 5,021.00
30.000.535.53200 Audit	\$ 3,093.32	\$ 13,744.00	\$ 10,650.68
30.000.535.53300 Contractual Operator	\$ 11,850.00	\$ 32,825.00	\$ 20,975.00
30.000.535.53310 Contracted Annual Wastewater Sludge Removal	\$ 12,825.00	\$ 12,825.00	\$ -
30.000.535.53401 Contractual Security	\$ -	\$ 1,000.00	\$ 1,000.00

30.000.535.54000 Travel	\$ -	\$ 250.00	\$ 250.00
30.000.535.54001 Training	\$ -	\$ 750.00	\$ 750.00
30.000.535.54110 Telephone	\$ 1,904.08	\$ 2,000.00	\$ 95.92
30.000.535.54111 Telephone - employee	\$ 1,133.59	\$ 1,840.00	\$ 706.41
30.000.535.54120 Postage	\$ 90.66	\$ 1,500.00	\$ 1,409.34
30.000.535.54310 Electricity - Lift Station	\$ 11,724.90	\$ 19,364.00	\$ 7,639.10
30.000.535.54320 Electricity - Treatment Plant	\$ 43,491.99	\$ 97,160.00	\$ 53,668.01
30.000.535.54330 Electricity - Sprayfield	\$ 8,062.13	\$ 17,000.00	\$ 8,937.87
30.000.535.54340 Electricity - Utility Building	\$ 722.18	\$ 1,150.00	\$ 427.82
30.000.535.54510 Insurance - General Liability	\$ 12,532.50	\$ 16,100.00	\$ 3,567.50
30.000.535.54511 Insurance - Generator	\$ -	\$ 1,000.00	\$ 1,000.00
30.000.535.54517 Insurance - Wastewater Property	\$ 24,314.26	\$ 33,600.00	\$ 9,285.74
30.000.535.54520 Insurance - Auto	\$ 2,185.68	\$ 2,916.00	\$ 730.32
30.000.535.54521 WW Operations Permit Penalty (2028)	\$ 3,217.00	\$ 3,217.00	\$ -
30.000.535.54600 Maintenance - Building	\$ -	\$ 750.00	\$ 750.00
30.000.535.54610 Maintenance - Equipment	\$ 30,465.24	\$ 28,500.00	\$ (1,965.24)
30.000.535.54620 Maintenance - Wastewater Lines	\$ 20,752.25	\$ 43,642.00	\$ 22,889.75
30.000.535.54630 Maintenance - Wastewater Treatment Plant	\$ 5,817.78	\$ 20,000.00	\$ 14,182.22
30.000.535.54631 Maintenance - Plant Electrical	\$ -	\$ 2,000.00	\$ 2,000.00
30.000.535.54632 Easement HUD-WW Lift Station (Grant)	\$ 3,052.50	\$ 3,053.00	\$ 0.50
30.000.535.54640 Maintenance - Sprayfield	\$ 791.94	\$ 33,200.00	\$ 32,408.06
30.000.535.54651 Grant - Suwanee River Water Management District WWTP Planning and Design	\$ 329,600.00	\$ 329,600.00	\$ -
30.000.535.54654 WWTP System Upgrade Expenses	\$ 99,100.00	\$ 84,100.00	\$ (15,000.00)
30.000.535.54655 Loan Match to WW/Special Fund	\$ -	\$ 50,000.00	\$ 50,000.00
30.000.535.54666 Service Payment to Mittauer and Associates, Inc.	\$ 94,900.00	\$ 94,000.00	\$ (900.00)
30.000.535.54667 Purchase of 2024 Truvac TRXX Trailer Excavator	\$ 107,752.00	\$ 107,752.00	\$ -
30.000.535.54910 Legal Ads	\$ -	\$ 500.00	\$ 500.00
30.000.535.55200 Operating supplies	\$ 7,103.41	\$ 12,175.00	\$ 5,071.59
30.000.535.55201 Safety Supplies	\$ 29.98	\$ 500.00	\$ 470.02
30.000.535.55205 Chlorine Supplies	\$ 13,319.25	\$ 16,700.00	\$ 3,380.75
30.000.535.55210 Vehicle supplies	\$ 728.64	\$ 2,500.00	\$ 1,771.36
30.000.535.55211 Fuel	\$ 4,183.48	\$ 9,000.00	\$ 4,816.52
30.000.535.55220 Uniforms/Shoe Allowance	\$ 367.15	\$ 600.00	\$ 232.85
30.000.535.56400 Capital Outlay	\$ -	\$ 26,680.00	\$ 26,680.00
30.000.535.59120 TRACTOR MOWER BANK LOAN PRINICIPAL EXPENSE	\$ 10,383.59	\$ 17,476.00	\$ 7,092.41
30.000.535.59121 TRACTOR MOWER BANK LOAN INTEREST EXPENSE	\$ 936.08	\$ 1,724.00	\$ 787.92
30.000.535.59130 1998 Bond Interest	\$ -	\$ 30,555.00	\$ 30,555.00
30.000.535.59131 WWT 1998 Bond Principal	\$ -	\$ 36,000.00	\$ 36,000.00

30.000.535.59160 CWSRF Loan 630100 Interest	\$ 287.00	\$ 562.00	\$ 275.00
30.000.535.59161 CWSRF Loan 630100 Principal	\$ 6,668.10	\$ 1,813.00	\$ (4,855.10)
30.000.535.59162 CWSRF Loan 630100 GAA/Service Fees	\$ 4,466.37	\$ 20,470.00	\$ 16,003.63
30.000.581.51200 Transfer to Water Fund	\$ -	\$ 10,000.00	\$ 10,000.00
30.000.581.51300 Transfer to General Fund	\$ -	\$ 13,213.00	\$ 13,213.00
30.000.581.51301 Transfer to Solid Waste Fund	\$ 53,876.00	\$ 53,876.00	\$ -
30.000.581.51302 Transfer to Street Reserve Fund	\$ 53,876.00	\$ 53,876.00	\$ -
30.000.581.51303 Transfer to Unappropriated Fund Balance	\$ -	\$ 35,000.00	\$ 35,000.00
Total Expenses	<u>\$ 1,110,997.12</u>	<u>\$ 1,622,976.00</u>	<u>\$ 511,978.88</u>
Excess Revenue Over (Under) Expenditures	<u>\$ 138,430.83</u>	<u>\$ -</u>	<u>\$ (885,526.93)</u>



SPECIAL PROJECTS FUND

Statement of Financial Position by Fund
April 30, 2024

	<u>APR 30,2024</u>	<u>MAR 31,2024</u>	<u>FEB 29,2024</u>
Assets			
35.000.000.10010 Special Fund Checking	7,739.52	7,739.52	25,457.82
Total Assets	<u>7,739.52</u>	<u>7,739.52</u>	<u>25,457.82</u>
Liabilities and Net Assets			
Total Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Assets			
Beginning Net Assets	0.00	0.00	0.00
Change in Net Assets	7,739.52	7,739.52	25,457.82
Total Net Assets	<u>7,739.52</u>	<u>7,739.52</u>	<u>25,457.82</u>
Total Liabilities and Net Assets	<u>7,739.52</u>	<u>7,739.52</u>	<u>25,457.82</u>

Statement of Activity - MTD and YTD by Fund
April 30, 2024

	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>	<u>Variance</u>
<u>Revenues</u>			
35.334.000.43500 UCHD Grant Revenue-HandiCap Equip.	50,000.00	50,000.00	0.00
35.369.000.41000 Unallocated Fund Balance	100.00	100.00	0.00
Total Revenues	<u>50,100.00</u>	<u>50,100.00</u>	<u>0.00</u>
<u>Expenses</u>			
35.000.535.54920 Misc Expense	54.99	100.00	45.01
35.000.535.55100 UCHD HandiCap Park Expense	42,305.49	50,000.00	7,694.51
Total Expenses	<u>42,360.48</u>	<u>50,100.00</u>	<u>7,739.52</u>
Excess Revenue Over (Under) Expenditures	<u>7,739.52</u>	<u>0.00</u>	<u>(7,739.52)</u>



SOLID WASTE FUND

Statement of Financial Position by Fund
April 30, 2024

	<u>APR 30, 2024</u>	<u>MAR 31, 2024</u>	<u>FEB 29, 2024</u>
Assets			
40.000.000.10010 Solid Waste Checking	182,747.61	246,081.93	182,889.91
40.000.000.10990 Undeposited Cash	92.40	(749.50)	557.99
40.000.000.11000 Accounts Receivable	19,846.72	19,846.72	19,846.72
40.000.000.11050 Deferred Inflows	(1,594.57)	(1,594.57)	(1,594.57)
40.010.000.19999 DTDF	9,222.59	(2,971.27)	12,247.53
Total Assets	<u>156,438.75</u>	<u>260,613.31</u>	<u>213,947.58</u>
Liabilities and Net Assets			
40.000.000.20050 Deferred Outflows	(6,438.80)	(6,438.80)	(6,438.80)
40.000.000.21600 Accrued Leave Payable	522.65	522.65	522.65
40.000.000.21601 Accrued Sick Leave Payable	120.79	120.79	120.79
40.000.000.21602 Payroll Liabilities	142.97	142.97	142.97
40.000.000.23990 Pension Liability	18,045.58	18,045.58	18,045.58
Total Liabilities	<u>12,393.19</u>	<u>12,393.19</u>	<u>12,393.19</u>
Net Assets			
Beginning Net Assets	186,298.21	186,298.21	186,298.21
Change in Net Assets	(42,252.65)	61,921.91	15,256.18
Total Net Assets	<u>144,045.56</u>	<u>248,220.12</u>	<u>201,554.39</u>
Total Liabilities and Net Assets	<u>156,438.75</u>	<u>260,613.31</u>	<u>213,947.58</u>

Statement of Activity - MTD and YTD by Fund
April 30, 2024

	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>	<u>Variance</u>
<u>Revenues</u>			
40.343.000.44000 Solid Waste Charges	\$ 149,816.38	\$ 255,566.00	\$ (105,749.62)
40.343.000.44001 Reimburse Loan from WW to pay Engineering Fees	\$ -	\$ 47,000.00	\$ (47,000.00)
40.343.000.45001 Revenue from Loan SW to WW for TruVac	\$ 53,876.00	\$ 53,876.00	\$ -
<u>Total Revenues</u>	<u>\$ 203,692.38</u>	<u>\$ 356,442.00</u>	<u>\$ (152,749.62)</u>
<u>Expenses</u>			
40.000.534.51200 Salaries	\$ 10,642.58	\$ 15,767.00	\$ 5,124.42
40.000.534.51201 Overtime	\$ 872.99	\$ -	\$ (872.99)
40.000.534.51202 Administrative Salaries	\$ 5,749.99	\$ 21,059.00	\$ 15,309.01
40.000.534.51204 Hospitalization Stipend	\$ 3,138.52	\$ 4,493.00	\$ 1,354.48
40.000.534.52100 FICA	\$ 3,499.56	\$ 2,036.00	\$ (1,463.56)
40.000.534.52110 Medicare	\$ 266.83	\$ 477.00	\$ 210.17
40.000.534.52200 Retirement	\$ 3,868.25	\$ 5,573.00	\$ 1,704.75
40.000.534.52300 Life Insurance	\$ -	\$ 110.00	\$ 110.00
40.000.534.52500 FUTA	\$ -	\$ 231.00	\$ 231.00
40.000.534.53400 Contractual Services - GFL	\$ 116,270.31	\$ 199,872.00	\$ 83,601.69
40.000.534.53402 Audit	\$ 760.00	\$ 3,500.00	\$ 2,740.00
40.000.534.54120 Postage	\$ -	\$ 400.00	\$ 400.00
40.000.534.55201 Loan to WW to pay Engineering Fees	\$ 47,000.00	\$ 47,000.00	\$ -
40.000.534.55202 Transfer Funds to WW-TRUVAC purchase	\$ 53,876.00	\$ 53,876.00	\$ -
40.000.534.55300 Streets Repair Expense	\$ -	\$ 2,048.00	\$ 2,048.00
<u>Total Expenses</u>	<u>\$ 245,945.03</u>	<u>\$ 356,442.00</u>	<u>\$ 110,496.97</u>
Excess Revenue Over (Under) Expenditures	\$ (42,252.65)	\$ -	\$ (263,246.59)



REDEVELOPMENT FUND

Statement of Financial Position by Fund
April 30, 2024

	<u>APR 30,2024</u>	<u>MAR 31,2024</u>	<u>FEB 29,2024</u>
Assets			
65.000.000.10165 Redevelopment Co	15,882.10	15,356.29	15,580.62
Total Assets	<u>15,882.10</u>	<u>15,356.29</u>	<u>15,580.62</u>
Liabilities and Net Assets			
Total Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Assets			
Beginning Net Assets	(9,814.99)	(9,814.99)	(9,814.99)
Change in Net Assets	<u>25,697.09</u>	<u>25,171.28</u>	<u>25,395.61</u>
Total Net Assets	<u>15,882.10</u>	<u>15,356.29</u>	<u>15,580.62</u>
Total Liabilities and Net Assets	<u>15,882.10</u>	<u>15,356.29</u>	<u>15,580.62</u>

Statement of Activity - MTD and YTD by Fund
 April 30, 2024

	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>	<u>Variance</u>
<u>Revenues</u>			
65.311.000.41001 Ad Valorem County	\$ 26,153.80	\$ 26,154.00	\$ (0.20)
65.361.000.41100 Interest Income	\$ 3.13	\$ 4.00	\$ (0.87)
Total Revenues	<u>\$ 26,156.93</u>	<u>\$ 26,158.00</u>	<u>\$ (1.07)</u>
<u>Expenses</u>			
65.000.580.53200 Audit	\$ 459.84	\$ 1,500.00	\$ 1,040.16
65.000.581.53210 Downtown Revelopment Annual Fees	\$ -	\$ 670.00	\$ 670.00
65.000.581.54630 Downtown Improvements	\$ -	\$ 23,988.00	\$ 23,988.00
Total Expenses	<u>\$ 459.84</u>	<u>\$ 26,158.00</u>	<u>\$ 25,698.16</u>
Excess Revenue Over (Under) Expenditures	<u>\$ 25,697.09</u>	<u>\$ -</u>	<u>\$ (25,699.23)</u>



STREET RESERVE FUND

Statement of Financial Position by Fund
April 30, 2024

	<u>APR 30, 2024</u>	<u>MAR 31, 2024</u>	<u>FEB 29, 2024</u>
Assets			
72.000.000.10001 Street Reserves	189,207.75	236,198.59	182,312.59
72.010.000.19999 DTDF	0.00	53,876.00	53,876.00
Total Assets	<u>189,207.75</u>	<u>290,074.59</u>	<u>236,188.59</u>
Liabilities and Net Assets			
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets			
Beginning Net Assets	236,150.23	236,150.23	236,150.23
Change in Net Assets	(46,942.48)	53,924.36	38.36
Total Net Assets	<u>189,207.75</u>	<u>290,074.59</u>	<u>236,188.59</u>
Total Liabilities and Net Assets	<u>189,207.75</u>	<u>290,074.59</u>	<u>236,188.59</u>

Statement of Activity - MTD and YTD by Fund
April 30, 2024

	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>	<u>Variance</u>
<u>Revenues</u>			
72.361.000.41100 Interest Income	\$ 57.52	\$ 120.00	\$ (62.48)
72.361.000.41502 Streets and Roads Appropriated Fund Balance	\$ -	\$ 53,876.00	\$ (53,876.00)
72.361.000.45001 Revenue for Loan to WW for TRUVAC purchase	\$ 53,876.00	\$ 53,876.00	\$ -
72.369.000.45002 Revenue from WW to pay Engineering Fees	\$ -	\$ 47,000.00	\$ (47,000.00)
<u>Total Revenues</u>	<u>\$ 53,933.52</u>	<u>\$ 154,872.00</u>	<u>\$ (100,938.48)</u>
<u>Expenses</u>			
72.000.583.56400 Sidewalks - Repair	\$ -	\$ 53,996.00	\$ 53,996.00
72.000.583.56501 Transfer Funds to WW for TRUVAC purchase	\$ 53,876.00	\$ 53,876.00	\$ -
72.000.583.56502 Loan to WW to pay Mittauer Engineering Fees	\$ 47,000.00	\$ 47,000.00	\$ -
<u>Total Expenses</u>	<u>\$ 100,876.00</u>	<u>\$ 154,872.00</u>	<u>\$ 53,996.00</u>
<u>Excess Revenue Over (Under) Expenditures</u>	<u>\$ (46,942.48)</u>	<u>\$ -</u>	<u>\$ (154,934.48)</u>