



LAKE BUTLER

F L O R I D A

*2023-2024*

*Annual*

*Operating Budget*



LAKE BUTLER  
FLORIDA

Scenery, serenity and YOU!

David B. Stegall  
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### **Final Budget**

2<sup>nd</sup> Reading September 21, 2023

#### Members of the Commission

The following Budget for Fiscal Year 2023-2024 was approved by 1<sup>st</sup> reading by the Commission on September 14, 2021 with Citizen input. The Initial Budget was prepared by former Acting City Manager Mr. Tillis with three workshops for budget revisions being held on August 8<sup>th</sup>, 14<sup>th</sup> and 22<sup>nd</sup>, 2023. There were no changes to the budget since the 1<sup>st</sup> approval on September 14, 2023.

It is noted that through the budget process the following considerations were submitted and approved:

- 1: The Millage Rate was approved to be increased from 2.75 to 3.25
- 2: Minimum wage adjustments to employees' salaries to \$14.00 per hour per Federal Wage guidelines were made.
- 3: A requested employee across the board raise for FY 2023-24 of 2.5% for October 1, 2023, was removed with possible future reconsideration as we progress through the fiscal year.

David Stegall  
Mayor Acting in Authority and Responsibility granted by the Commission



**CITY OF LAKE BUTLER FINAL BUDGET FOR 2023-2024 FISCAL YEAR**

	<u>Revised Budget</u>	<u>ADJ</u>	<u>FY 22-23 Final</u>	<u>FY23-24 PROJECTED</u>
<b>GENERAL FUND</b>				
10.311.000.41000 Ad Valorem Taxes	100,000.00	10,000.00	110,000.00	\$ 148,884.00
10.312.000.44000 Local Option 4C	43,000.00		43,000.00	\$ 42,000.00
10.312.000.46000 Local Option 1C	128,000.00	32,500.00	160,500.00	\$ 170,000.00
10.313.000.41000 FPL - Franchise Fee	140,000.00	20,000.00	160,000.00	\$ 148,000.00
10.314.000.41000 FPL - Electric Service Tax	38,000.00	7,000.00	45,000.00	\$ 55,000.00
10.314.000.43200 Propane-Service	3,000.00	1,000.00	4,000.00	\$ 2,800.00
10.315.000.43300 Communication Services	66,000.00	14,000.00	80,000.00	\$ 87,000.00
10.316.000.44100 Occupational Lic	7,000.00		7,000.00	\$ 7,000.00
10.369.000.41003 Misc Taxes and Fees	1,000.00	1,500.00	2,500.00	\$ 1,500.00
<b>Total Taxes</b>	<b>526,000.00</b>		<b>612,000.00</b>	<b>\$ 708,584.00</b>
<u>Intergovernmental</u>				
10.333.000.41100 UCHA (Pilot)	22,000.00		22,000.00	\$ 22,000.00
10.335.000.41210 Sales Tax	85,000.00		85,000.00	\$ 95,000.00
10.335.000.41220 City Fuel TAX	35,000.00	(5,000.00)	30,000.00	\$ 38,000.00
10.335.000.41400 Mobile Home Tax	1,100.00	100.00	1,200.00	\$ 1,200.00
10.335.000.41500 Beverage License	1,200.00		1,200.00	\$ 1,200.00
10.335.000.41800 Gov't. 1/2 cent sales tax	53,000.00	17,000.00	70,000.00	\$ 70,000.00
<b>Total Intergovernmental</b>	<b>197,300.00</b>		<b>209,400.00</b>	<b>\$ 227,400.00</b>
<u>Charges for Services</u>				
10.341.000.45200 Fines from Clerk	5,000.00	2,000.00	7,000.00	\$ 6,800.00
10.329.000.41004 Planning and Zoning fees	1,500.00		1,500.00	\$ 2,000.00
10.342.000.42002 Mosquito Control	3,000.00	(1,500.00)	1,500.00	\$ 1,000.00
10.346.000.44000 Animal Control Fees	100.00		100.00	\$ -
10.343.000.48000 Cemetery Lot Sale	1,000.00		1,000.00	\$ 1,000.00
10.344.000.49300 Reimbursement - Greenscape	42,000.00		42,000.00	\$ 42,000.00
10.344.000.49100 Reimbursement - Traffic Signal	13,000.00		13,000.00	\$ 13,400.00
10.344.000.49200 Reimbursement - Highway Lighting	26,000.00		26,000.00	\$ 34,105.00
<b>Total Charges for Services</b>	<b>91,600.00</b>		<b>92,100.00</b>	<b>\$ 100,305.00</b>

Other Income

10.361.000.41100 Interest Income	300.00		300.00	\$	300.00
10.369.000.41100 Special Event Donations	100.00	1,900.00	2,000.00	\$	2,000.00
10.369.000.41200 Misc Salvage	-	15,500.00	15,500.00	\$	6,000.00
<b>Total Other Income</b>	<b>400.00</b>		<b>17,800.00</b>	<b>\$</b>	<b>8,300.00</b>
<u>Rental Income</u>					
10.362.000.42001 Community Center Rental	20,000.00		20,000.00	\$	22,000.00
10.362.000.42003 Other Rentals - Union Depot	7,900.00	(1,900.00)	6,000.00	\$	-
10.362.000.42020 TG Building Office Leases	5,000.00	(2,500.00)	2,500.00	\$	-
10.362.000.43000 Townsend Green Building Rental	4,000.00	6,000.00	10,000.00	\$	16,500.00
<b>Total Rental Income</b>	<b>42,300.00</b>		<b>38,500.00</b>	<b>\$</b>	<b>38,500.00</b>
<u>Other Financing Sources</u>					
10.382.000.41500 Transfer From Water	30,000.00	(30,000.00)			
10.382.000.41501 Transfer From Waste Water	35,000.00	5,000.00	40,000.00	\$	25,000.00
10.382.000.41502 Appropriated Fund Balance (Sale of 2021 Chev Suburban)	-	12,400.00	12,400.00	\$	46,400.00
<b>Total Other Financing Sources</b>	<b>65,000.00</b>		<b>52,400.00</b>	<b>\$</b>	<b>71,400.00</b>
<b>Total Revenue</b>	<b>922,600.00</b>		<b>1,022,200.00</b>	<b>\$</b>	<b>1,108,089.00</b>
<u>EXPENDITURES</u>					
<u>City Commission</u>					
10.000.511.51200 Salaries	54,500.00	(16,000.00)	38,500.00	\$	54,500.00
10.000.511.52100 FICA	3,400.00	(600.00)	2,800.00	\$	4,185.00
10.000.511.52110 Medicare	800.00		800.00	\$	800.00
10.000.511.52120 FUTA Expense	100.00	800.00	900.00	\$	500.00
10.000.511.52200 Retirement	10,700.00	8,000.00	18,700.00	\$	32,000.00
10.000.511.54000 Travel	500.00		500.00	\$	1,500.00
10.000.511.54001 NEFLC	700.00		700.00	\$	900.00
10.000.511.54111 Telephone	500.00	250.00	750.00	\$	850.00
10.000.511.55100 Office Supplies	1,000.00		1,000.00	\$	1,000.00
10.000.511.55400 Dues and Publications	7,500.00	2,500.00	10,000.00	\$	1,500.00
10.000.511.55500 Mayor's Art Award	900.00		900.00	\$	-
<b>Total City Commission</b>	<b>80,600.00</b>		<b>75,550.00</b>	<b>\$</b>	<b>97,735.00</b>
<u>City Manager</u>					
10.000.512.51200 Salaries	30,000.00	22,000.00	52,000.00	\$	51,000.00
10.000.512.51204 Health Insurance	3,000.00	(1,900.00)	1,100.00	\$	4,800.00
10.000.512.52100 FICA	2,000.00	1,800.00	3,800.00	\$	3,162.00
10.000.512.52110 Medicare	500.00	200.00	700.00	\$	740.00

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10.000.512.52200 Retirement	15,000.00	(10,500.00)	4,500.00	\$ 17,605.00
10.000.512.52300 Life Insurance	100.00		100.00	\$ 164.00
10.000.512.52400 Workers Comp	400.00		400.00	\$ 1,700.00
10.000.512.54000 Travel	6,000.00	(5,000.00)	1,000.00	\$ 1,200.00
10.000.512.54001 Conferences	5,500.00	(4,500.00)	1,000.00	\$ -
10.000.512.54111 Telephone	1,200.00	(700.00)	500.00	\$ 650.00
10.000.512.54520 Auto Insurance	500.00		500.00	\$ 500.00
10.000.512.55100 Office Supplies	3,000.00	(1,000.00)	2,000.00	\$ -
10.000.512.55200 Operating Supplies	6,000.00	(3,000.00)	3,000.00	\$ 5,200.00
10.000.512.55210 Vehicle Supplies	1,500.00	(1,000.00)	500.00	\$ 750.00
10.000.512.55211 Fuel	3,000.00	(450.00)	2,550.00	\$ 2,000.00
10.000.512.55400 Dues and Publications	6,000.00	(3,000.00)	3,000.00	\$ 750.00
10.000.512.56401 Capital Outlay	2,000.00	(2,000.00)	-	\$ -
<b>Total City Manager</b>	<b>89,700.00</b>		<b>76,650.00</b>	<b>\$ 90,221.00</b>
<u>Finance</u>				
10.000.513.51200 Salaries	24,000.00		24,000.00	\$ 46,832.00
10.000.513.51204 Health Insurance Stipend	3,000.00		3,000.00	\$ 9,200.00
10.000.513.51208 Longevity Pay	3,200.00		3,200.00	\$ -
10.000.513.52100 FICA	1,200.00	500.00	1,700.00	\$ 2,904.00
10.000.513.52110 Medicare	400.00		400.00	\$ 680.00
10.000.513.52200 Retirement	3,000.00		3,000.00	\$ 4,316.00
10.000.513.52300 Life Insurance	300.00		300.00	\$ 316.00
10.000.513.52400 Workers Comp	4,300.00	10,700.00	15,000.00	\$ 2,500.00
10.000.513.53200 Contractual - Audit	6,000.00	2,000.00	8,000.00	\$ 45,687.00
10.000.513.53400 Contracted Services - MIS	35,000.00		35,000.00	\$ 26,500.00
10.000.513.53405 Contracted Services - Other	600.00	1,000.00	1,600.00	\$ 750.00
10.000.513.54000 Travel	3,500.00	(2,500.00)	1,000.00	\$ 1,500.00
10.000.513.54001 Conferences	3,500.00	(1,000.00)	2,500.00	\$ -
10.000.513.54110 Telephone	5,000.00	1,400.00	6,400.00	\$ 3,600.00
10.000.513.54111 Telephone Cell	1,200.00	(400.00)	800.00	\$ 900.00
10.000.513.54120 Postage	600.00		600.00	\$ 600.00
10.000.513.54130 Postage Machine Lease	500.00		500.00	\$ 500.00
10.000.513.54300 Utilities	8,000.00	(500.00)	7,500.00	\$ 7,800.00
10.000.513.54510 Insurance - Liability	10,000.00	2,000.00	12,000.00	\$ 5,520.00
10.000.513.54515 Insurance - Building	2,500.00	500.00	3,000.00	\$ 9,913.00
10.000.513.54530 Insurance - Bond Liability	100.00		100.00	\$ 150.00

10.000.513.54600 Repairs and Maintenance	500.00	(200.00)	300.00	\$ 1,000.00
10.000.513.54910 Legal Advertising	1,000.00	2,000.00	3,000.00	\$ 2,500.00
10.000.513.54911 Advertising	5,200.00	1,000.00	6,200.00	\$ 4,500.00
10.000.513.55100 Office Supplies	5,000.00	(1,000.00)	4,000.00	\$ -
10.000.513.55200 Operating supplies	7,000.00	2,000.00	9,000.00	\$ 11,000.00
10.000.513.55300 Rural Counties Day	1,500.00	(1,500.00)	-	\$ -
10.000.513.55400 Dues and Publications	2,500.00	(1,500.00)	1,000.00	\$ 500.00
10.000.513.56400 Capital Outlay	37,600.00	(37,600.00)	-	\$ 6,000.00
<b>Total Finance</b>	<b>176,200.00</b>		<b>153,100.00</b>	<b>\$ 195,668.00</b>
<u>Legal</u>				
10.000.514.53102- Legal Services	15,000.00	25,000.00	40,000.00	\$ 20,000.00
<b>Total Legal</b>	<b>15,000.00</b>		<b>40,000.00</b>	<b>\$ 20,000.00</b>
<u>Code Enforcement</u>				
10.000.523.51200 Salaries	16,500.00		16,500.00	\$ 16,000.00
10.000.523.52100 FICA	1,000.00		1,000.00	\$ 992.00
10.000.523.52110 Medicare	200.00		200.00	\$ 232.00
10.000.523.53100 Professional Services - Magistrate	1,000.00		1,000.00	\$ 750.00
10.000.523.53200 Blight Management	5,000.00	(5,000.00)	-	\$ 1,000.00
10.000.523.55200 Operating Supplies	100.00		100.00	\$ 300.00
<b>Total Code Enforcement</b>	<b>23,800.00</b>		<b>18,800.00</b>	<b>\$ 19,274.00</b>
<u>Planning and Zoning</u>				
10.000.515.53102 P&Z Expense, NCFRPC	3,000.00		3,000.00	\$ 4,500.00
<b>Total Planning and Zoning</b>	<b>3,000.00</b>		<b>3,000.00</b>	<b>\$ 4,500.00</b>
<u>Elections</u>				
10.000.519.55200 Operating Expense	5,000.00	(2,000.00)	3,000.00	\$ 5,000.00
<b>Total Elections</b>	<b>5,000.00</b>		<b>3,000.00</b>	<b>\$ 5,000.00</b>
<u>Law Enforcement</u>				
10.000.521.53401 Contractual - Sheriff	50,000.00		50,000.00	\$ 50,000.00
10.000.521.53500 Contractual - EMS	25,000.00		25,000.00	\$ 25,000.00
<b>Total Law Enforcement</b>	<b>75,000.00</b>		<b>75,000.00</b>	<b>\$ 75,000.00</b>
<u>Fire</u>				
10.000.522.54519 Insurance - Property	2,000.00	1,200.00	3,200.00	\$ 3,000.00
<b>Total Fire</b>	<b>2,000.00</b>		<b>3,200.00</b>	<b>\$ 3,000.00</b>
<u>Crossing Guards</u>				
10.000.529.51200 Salaries	10,500.00	2,000.00	12,500.00	\$ 12,500.00

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10.000.529.52100 FICA	1,000.00		1,000.00	\$ 775.00
10.000.529.52110 Medicare	300.00		300.00	\$ 182.00
10.000.529.52200 Retirement	1,200.00	400.00	1,600.00	\$ 1,697.00
10.000.529.52400 Workers Comp	500.00	50.00	550.00	\$ 450.00
10.000.529.55200 Operating	100.00		100.00	\$ 100.00
10.000.529.55202 Safety Supplies	300.00		300.00	\$ 300.00
<b>Total Crossing Guards</b>	<b>13,900.00</b>		<b>16,350.00</b>	<b>\$ 16,004.00</b>
<u>Cemetery</u>				
10.000.539.53000 Cemetery Expenses	1,000.00		1,000.00	\$ 1,000.00
<b>Total Cemetery</b>	<b>1,000.00</b>		<b>1,000.00</b>	<b>\$ 1,000.00</b>
<u>Public Works</u>				
10.000.541.51200 Salaries	80,000.00	(10,000.00)	70,000.00	\$ 119,091.00
10.000.541.51201 Overtime	2,500.00	(500.00)	2,000.00	\$ 2,500.00
10.000.541.51202 Part Time salaries	9,000.00		9,000.00	\$ -
10.000.541.51203 On-Call pay	3,000.00	(1,000.00)	2,000.00	\$ 2,500.00
10.000.541.51204 Health Insurance	30,000.00	(5,000.00)	25,000.00	\$ 27,200.00
10.000.541.52100 FICA	5,000.00		5,000.00	\$ 7,384.00
10.000.541.52110 Medicare	1,600.00		1,600.00	\$ 1,727.00
10.000.541.52200 Retirement	10,000.00		10,000.00	\$ 16,161.00
10.000.541.52300 Life insurance	500.00		500.00	\$ 930.00
10.000.541.52400 Workers Comp	9,000.00		9,000.00	\$ 3,800.00
10.000.541.53400 Contractural Services	10,000.00	(4,000.00)	6,000.00	\$ 8,500.00
10.000.541.54001 Conferences	500.00		500.00	\$ -
10.000.541.54111 Telephone	600.00	1,000.00	1,600.00	\$ 850.00
10.000.541.54310 Street Lights	55,000.00	3,000.00	58,000.00	\$ 52,500.00
10.000.541.54330 Traffic Signals Electricity	2,200.00		2,200.00	\$ 2,400.00
10.000.541.54520 Auto Insurance	4,000.00		4,000.00	\$ 3,000.00
10.000.541.54600 Traffic Signal Maintenance	5,000.00		5,000.00	\$ 4,500.00
10.000.541.54610 General Maintenance	16,000.00	4,000.00	20,000.00	\$ 18,000.00
10.000.541.55200 Operating	18,000.00	5,000.00	23,000.00	\$ 24,000.00
10.000.541.55202 Safety Supplies	3,000.00		3,000.00	\$ 1,800.00
10.000.541.55210 Vehicle Supplies	3,000.00		3,000.00	\$ 3,000.00
10.000.541.55211 Fuel	15,000.00	(5,000.00)	10,000.00	\$ 9,000.00
10.000.541.55220 Uniforms	1,500.00	(500.00)	1,000.00	\$ 1,500.00
10.000.541.55300 Street Maintenance	6,500.00		6,500.00	\$ 5,000.00
10.000.541.55301 Street Repair	1,000.00		1,000.00	\$ 2,000.00

10.000.541.56400 Capital Outlay	65,000.00	(20,000.00)	45,000.00	\$ 39,322.00
10.000.541.56401 Board Restricted Expense for purchase of vehicles				\$ 46,400.00
10.000.541.71000 PW Loan Principal	14,000.00	(14,000.00)	-	\$ -
10.000.541.72000 PW Loan Interest	11,000.00	(11,000.00)	-	\$ -
<b>Total Public Works</b>	<b>381,900.00</b>		<b>323,900.00</b>	<b>\$ 403,065.00</b>
<b><u>Animal Control</u></b>				
10.000.562.51200 Salaries	3,000.00	(1,000.00)	2,000.00	\$ 1,500.00
10.000.562.52100 FICA	300.00		300.00	\$ 250.00
10.000.562.52110 Medicare	100.00		100.00	\$ 100.00
10.000.562.52200 Retirement	300.00		300.00	\$ 250.00
10.000.562.53400 Contractual	1,000.00	(500.00)	500.00	\$ 300.00
10.000.562.54001 Education and Training	600.00		600.00	\$ -
10.000.562.54520 Auto Insurance	300.00	50.00	350.00	\$ 350.00
10.000.562.54600 Repair and Maintenance	100.00		100.00	\$ 200.00
10.000.562.55200 Operating Supplies	300.00	50.00	350.00	\$ 350.00
10.000.562.55210 Vehicle supplies	500.00		500.00	\$ 250.00
10.000.562.55211 Fuel	500.00	(100.00)	400.00	\$ 375.00
<b>Total Animal Control</b>	<b>7,000.00</b>		<b>5,500.00</b>	<b>\$ 3,925.00</b>
<b><u>Mosquito Control</u></b>				
10.000.563.51200 Salaries	2,500.00		2,500.00	\$ 2,500.00
10.000.563.52100 FICA				\$ 155.00
10.000.563.52110 Medicare	-		-	\$ 37.00
10.000.563.52200 Retirement				\$ 275.00
10.000.563.54520 Auto Insurance	300.00		300.00	\$ 400.00
10.000.563.55200 Operating Supplies	5,000.00		5,000.00	\$ 5,000.00
<b>Total Mosquito Control</b>	<b>7,800.00</b>		<b>7,800.00</b>	<b>\$ 8,367.00</b>
<b><u>Parks and Recreation</u></b>				
10.000.572.51200 Salaries	30,000.00		30,000.00	\$ 29,120.00
10.000.572.51201 Overtime	2,000.00	1,500.00	3,500.00	\$ 600.00
10.000.572.51203 On call	-		-	\$ 750.00
10.000.572.51204 Insurance	8,000.00		8,000.00	\$ 8,000.00
10.000.572.52100 FICA	2,500.00		2,500.00	\$ 1,860.00
10.000.572.52110 Medicare	700.00		700.00	\$ 425.00
10.000.572.52200 Retirement	3,200.00	800.00	4,000.00	\$ 3,952.00
10.000.572.52300 Life Insurance	500.00		500.00	\$ 273.00
10.000.572.52400 Workers Comp	1,000.00	1,000.00	2,000.00	\$ 1,000.00



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10.000.572.53400 Contractual - Cleaning	7,000.00		7,000.00	\$	-
10.000.572.53401 Contractual - Security	4,000.00	(1,000.00)	3,000.00	\$	2,800.00
10.000.572.53402 Union County Historical Society	5,000.00		5,000.00	\$	5,000.00
10.000.572.54110 Telephone	1,000.00	2,000.00	3,000.00	\$	1,500.00
10.000.572.54111 Cell	200.00	250.00	450.00	\$	350.00
10.000.572.54300 Utilities - Parks	5,800.00		5,800.00	\$	6,000.00
10.000.572.54320 Utilities - Community Center	4,400.00		4,400.00	\$	4,500.00
10.000.572.54340 Utilities-Townsend	3,300.00		3,300.00	\$	3,000.00
10.000.572.54350 Utilities - Splash Park	3,000.00		3,000.00	\$	2,800.00
10.000.572.54511 Pr. Ins. - Comm. Center	6,500.00	1,000.00	7,500.00	\$	8,050.00
10.000.572.54513 Pr. Ins. - Townsend Build.	3,000.00	1,500.00	4,500.00	\$	8,400.00
10.000.572.54515 Pr. Ins. - Union Depot	1,000.00	200.00	1,200.00	\$	2,000.00
10.000.572.54520 Auto Insurance	600.00		600.00	\$	500.00
10.000.572.54600 Repairs & Maintenance - Parks	12,300.00		12,300.00	\$	12,000.00
10.000.572.54620 Repairs & Maintenance - Community Center	5,000.00	(1,000.00)	4,000.00	\$	3,500.00
10.000.572.54621 Repairs & Maintenance - Townsend Green Building	5,000.00		5,000.00	\$	10,000.00
10.000.572.54622 Repairs & Maintenance - Splash Park	7,000.00		7,000.00	\$	10,000.00
10.000.572.54623 Repairs and Maintenance - City Hall	5,000.00	(1,000.00)	4,000.00	\$	4,000.00
10.000.572.55200 Operating supplies	8,500.00		8,500.00	\$	9,200.00
10.000.572.55205 Chlorine supplies/Splash Park Supplies	1,500.00		1,500.00	\$	1,600.00
10.000.572.55206 Health Cert/Splash Park Permit	200.00		200.00	\$	200.00
10.000.572.55207 Tree City Expense	1,000.00		1,000.00	\$	-
10.000.572.55210 Vehicle supplies	800.00		800.00	\$	350.00
10.000.572.55211 Fuel	3,000.00	3,500.00	6,500.00	\$	2,000.00
10.000.572.55220 Uniforms	800.00		800.00	\$	800.00
10.000.572.58101 Dues- N Fl Trail	1,000.00		1,000.00	\$	1,000.00
10.000.572.58200 July 4th Festival BPG	5,000.00		5,000.00	\$	5,000.00
10.000.572.58210 Christmas Fest Bpg	1,600.00	2,400.00	4,000.00	\$	3,600.00
10.000.572.58230 Special Events	9,000.00		9,000.00	\$	2,500.00
10.000.572.58240 Union County Recreation	5,000.00		5,000.00	\$	5,000.00
10.000.572.58300 Employee App BPG	500.00		500.00	\$	-
10.000.572.58301 Employee App (Recy)	500.00	(500.00)	-	\$	-
10.000.572.58400 NEFLC Host Expenses	1,000.00		1,000.00	\$	3,700.00
<b>Total Parks and Recreation</b>	<b>168,900.00</b>		<b>177,050.00</b>	<b>\$</b>	<b>165,330.00</b>
<b>Transfer To Water</b>	<b>-</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>\$</b>	<b>-</b>

<b>Total Expenditures</b>	<u><u>1,050,800.00</u></u>	<u><u>\$ 1,108,089.00</u></u>
<b>Revenue over (Expenditures)</b>	<u><u>(128,200.00)</u></u>	<u><u>\$ -</u></u>

**WATER FUND**

REVENUES

20.343.000.43098 Transfer from General Fund	-	50,000.00	50,000.00	\$ -
20.343.000.43099 Transfer from Wastewater Fund	-	50,000.00	50,000.00	\$ 15,000.00
20.343.000.43100 Water Use Charges	313,500.00	16,500.00	330,000.00	\$ 326,000.00
20.343.000.43110 Tap and Connection	20,000.00	(15,000.00)	5,000.00	\$ 10,000.00
20.343.000.43120 Service Restoration	12,000.00	(2,000.00)	10,000.00	\$ 12,000.00
20.343.000.43150 Grant Revenue	800,000.00			\$ -
20.349.000.41000 NSF Fees	500.00		500.00	\$ 300.00
20.361.000.41000 Interest	500.00		500.00	\$ 200.00
20.369.000.41000 Miscellaneous	-	7,500.00	7,500.00	\$ 500.00
<b>Total Revenues</b>	<u><u>1,146,500.00</u></u>		<u><u>453,500.00</u></u>	<u><u>\$ 364,000.00</u></u>

EXPENSES

20.000.533.51200 Salaries	80,000.00	10,000.00	45,000.00	\$ 46,301.00
20.000.533.51201 Overtime	5,000.00	2,000.00	5,000.00	\$ 2,800.00
20.000.533.51202 Admin Salaries	84,000.00	(24,400.00)	39,500.00	\$ 29,321.00
20.000.533.51203 On call	500.00		1,000.00	\$ 750.00
20.000.533.51204 Health Insurance	25,000.00	2,500.00	15,000.00	\$ 4,800.00
20.000.533.51205 Housing	3,000.00	(2,000.00)	-	\$ -
20.000.533.52100 FICA	9,300.00	700.00	10,000.00	\$ 4,910.00
20.000.533.52110 Medicare	2,500.00	500.00	3,000.00	\$ 1,148.00
20.000.533.52200 Retirement	25,000.00	5,000.00	30,000.00	\$ 10,745.00
20.000.533.52300 Life Insurance	1,000.00		875.00	\$ 507.00
20.000.533.52400 Workers Comp	5,900.00	(2,700.00)	3,200.00	\$ 2,525.00
20.000.533.53120 Water Testing	7,000.00	(7,000.00)	5,000.00	\$ 10,000.00
20.000.533.53200 Audit	4,000.00	(4,000.00)	-	\$ 20,000.00
20.000.533.53401 Contracted Security	1,000.00		1,000.00	\$ 1,000.00
20.000.533.54000 Travel	300.00		1,000.00	\$ 500.00
20.000.533.54001 Training	1,000.00		1,200.00	\$ 500.00
20.000.533.54110 Telephone	1,500.00	(300.00)	1,200.00	\$ 850.00
20.000.533.54111 Telephone - employee	2,000.00		750.00	\$ 600.00
20.000.533.54120 Postage	500.00		2,400.00	\$ 500.00
20.000.533.54340 Electricity - Utility Building	500.00	300.00	800.00	\$ 1,400.00

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20.000.533.54350 Electricity - Water Plant	22,000.00	3,000.00	24,000.00	\$ 28,000.00
20.000.533.54510 Insurance - Liability	13,000.00		13,000.00	\$ 6,000.00
20.000.533.54514 Insurance - Property	6,500.00	(5,000.00)	1,500.00	\$ 12,000.00
20.000.533.54516 Insurance - Water Property	3,000.00	6,000.00	9,000.00	\$ -
20.000.533.54520 Insurance - Auto	1,000.00		750.00	\$ 725.00
20.000.533.54600 Maintenance - Buildings	3,000.00	(1,000.00)	2,000.00	\$ 1,000.00
20.000.533.54610 Maintenance - Equipment	25,000.00	(15,000.00)	10,000.00	\$ 25,000.00
20.000.533.54620 Maintenance - Water Lines	25,000.00	10,000.00	30,000.00	\$ 28,000.00
20.000.533.54630 Maintenance - Water Tower	9,500.00	2,500.00	12,000.00	\$ 12,000.00
20.000.533.55200 Operating supplies	50,000.00	(20,000.00)	30,000.00	\$ 50,000.00
20.000.533.55205 Chlorine Supplies	4,500.00	7,500.00	12,000.00	\$ 18,000.00
20.000.533.55210 Vehicle supplies	1,500.00		750.00	\$ 600.00
20.000.533.55211 Fuel	7,000.00	(1,500.00)	4,000.00	\$ 7,000.00
20.000.533.55220 Uniforms	1,200.00	(400.00)	500.00	\$ 600.00
20.000.533.55400 Dues & Subscriptions	1,200.00		750.00	\$ 500.00
20.000.533.59000 Depreciation Expense	52,000.00	(12,000.00)	40,000.00	\$ -
20.000.533.59161 DWSRF 630110 Water Meter Planning	3,000.00	(3,000.00)	-	\$ -
20.000.533.59162 DWSRF 630111 Water Meter Loan Interest Expense	2,400.00		2,400.00	\$ 1,700.00
20.000.533.59163 DWSRF 630111 Water Meter Loan Principal				\$ 6,200.00
20.000.533.59200 Restricted: Pledged Debt Coverage	12,000.00		12,000.00	\$ -
20.000.533.59300 Capital Items	895,000.00	(895,000.00)	-	\$ 27,518.00
20.000.581.51300 Transfer to General Fund	30,000.00	(30,000.00)	-	
<b>Total Expenses</b>	<b>1,426,800.00</b>		<b>370,575.00</b>	<b>\$ 364,000.00</b>
<b>Net Operating Income (Loss)</b>	<b>(280,300.00)</b>		<b>82,925.00</b>	<b>\$ -</b>

**WASTEWATER FUND**

**REVENUES**

30.343.000.45100 Wastewater Use Charges	895,300.00		895,300.00	\$ 850,000.00
30.361.000.41000 Interest Income	200.00		200.00	\$ 300.00
30.362.000.44000 PW Rental to GF	6,000.00		6,000.00	\$ -
30.369.000.41000 Miscellaneous	2,000.00	12,000.00	14,000.00	\$ 5,000.00
30.369.000.41001 Approp. For AWW Loan/Grant				\$ 50,000.00
30.369.000.41002 Loan from Street Reserve Fund for Engineering Fees				\$ 47,000.00
30.369.000.41003 Loan from Solid Waste Fund for Engineering Fees				\$ 47,000.00
30.369.000.45000 Appropriated Fund Balance	-	13,600.00	13,600.00	\$ 16,572.00
<b>Total Revenues</b>	<b>7,905,000.00</b>		<b>929,100.00</b>	<b>\$ 1,015,872.00</b>

**EXPENSES**

30.000.535.51200 Salaries	75,000.00	10,000.00	124,000.00	\$	134,602.00
30.000.535.51201 Overtime	5,000.00	2,000.00	7,000.00	\$	3,500.00
30.000.535.51202 Admin Salaries	118,000.00	(23,000.00)	88,750.00	\$	83,303.00
30.000.535.51203 On call	1,000.00		1,000.00	\$	1,000.00
30.000.535.51204 Health Insurance	36,000.00		36,000.00	\$	36,400.00
30.000.535.51205 Housing	3,800.00	(2,800.00)	1,000.00	\$	-
30.000.535.52100 FICA	12,000.00		12,000.00	\$	13,790.00
30.000.535.52110 Medicare	3,500.00		3,500.00	\$	3,225.00
30.000.535.52200 Retirement	40,000.00		40,000.00	\$	30,181.00
30.000.535.52300 Life Insurance	1,500.00		1,500.00	\$	1,247.00
30.000.535.52400 Workers Comp	5,000.00	2,000.00	3,500.00	\$	6,150.00
30.000.535.53102 Contractual Generator	1,000.00		1,000.00	\$	1,000.00
30.000.535.53120 Wastewater Testing	8,000.00	2,000.00	15,000.00	\$	12,000.00
30.000.535.53200 Audit	10,000.00	(5,000.00)	2,500.00	\$	13,744.00
30.000.535.53300 Contractual Operator	30,000.00	(5,000.00)	25,000.00	\$	20,000.00
30.000.535.53401 Contractual Security	1,000.00		1,000.00	\$	1,000.00
30.000.535.54000 Travel	1,000.00		1,000.00	\$	750.00
30.000.535.54001 Training	3,000.00	(2,000.00)	1,000.00	\$	750.00
30.000.535.54110 Telephone	2,000.00		2,000.00	\$	2,000.00
30.000.535.54111 Telephone-Cell	1,500.00	500.00	2,000.00	\$	450.00
30.000.535.54112 Internet Hot Spot	500.00	(500.00)	-	\$	-
30.000.535.54120 Postage	1,000.00		2,400.00	\$	850.00
30.000.535.54310 Electricity - Lift Station	20,000.00	(3,000.00)	17,000.00	\$	15,000.00
30.000.535.54320 Electricity - Treatment Plant	90,000.00	10,000.00	100,000.00	\$	105,000.00
30.000.535.54330 Electricity - Sprayfield	18,000.00		18,000.00	\$	21,000.00
30.000.535.54340 Electricity - Utility Building	500.00	500.00	1,000.00	\$	1,150.00
30.000.535.54510 Insurance - General Liability	20,000.00		20,000.00	\$	16,100.00
30.000.535.54511 Insurance - Generator	1,000.00		1,000.00	\$	1,000.00
30.000.535.54514 Insurance - Property	15,000.00		15,000.00	\$	-
30.000.535.54517 Insurance - Wastewater property	14,000.00	11,000.00	25,000.00	\$	33,600.00
30.000.535.54520 Insurance - Auto	1,300.00	700.00	4,000.00	\$	800.00
30.000.535.54600 Maintenance - Building	1,000.00		1,000.00	\$	750.00
30.000.535.54610 Maintenance - Equipment	40,000.00	(15,000.00)	25,000.00	\$	28,500.00
30.000.535.54620 Maintenance - Wastewater Lines	45,000.00		45,000.00	\$	38,000.00

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30.000.535.54630 Maintenance - WWTF	20,000.00	(2,000.00)	18,000.00	\$ 20,000.00
30.000.535.54631 Maintenance - Plant Electrical	3,000.00	(2,000.00)	1,000.00	\$ 2,000.00
30.000.535.54640 Maintenance - Sprayfield	50,000.00	(15,000.00)	35,000.00	\$ 33,200.00
30.000.535.54910 Legal Ads	100.00		100.00	\$ 500.00
30.000.535.55200 Operating supplies	30,000.00		30,000.00	\$ 25,000.00
30.000.535.55201 Safety Supplies	1,000.00		1,000.00	\$ 500.00
30.000.535.55205 Chlorine Supplies	7,000.00	5,000.00	12,000.00	\$ 16,700.00
30.000.535.55210 Vehicle supplies	3,000.00		3,000.00	\$ 2,500.00
30.000.535.55211 Fuel	6,000.00	2,000.00	8,000.00	\$ 9,000.00
30.000.535.55220 Uniforms	1,000.00		1,200.00	\$ 600.00
30.000.535.55400 Dues	-		-	\$ -
30.000.535.59120 Mowing Equipment Bank Loan				\$ 19,200.00
30.000.535.56400 Capital Outlay	100,000.00	(10,000.00)	30,000.00	\$ -
30.000.535.59000 Depreciation Expense	50,000.00		50,000.00	\$ -
30.000.535.59131 WWT 1998 Bond Principal				\$ 36,000.00
30.000.535.59130 1998 Bond Interest	33,000.00		33,000.00	\$ 30,555.00
30.000.535.59160 CWSRF Loan - WW630100 Int	2,000.00		2,000.00	\$ 1,975.00
30.000.535.59161 CWSRF Ln -630100 - Princ.				\$ 7,300.00
30.000.535.54655 Loan match-to WW Special Fd				\$ 50,000.00
30.000.535.54666 Service Payment to Mittauer				\$ 94,000.00
30.000.581.51200 Transfer to Water Fund				\$ 15,000.00
30.000.581.51300 Transfer To Gen Fund	36,500.00	3,500.00	40,000.00	\$ 25,000.00
<b>Total Expenses</b>	<b>7,834,400.00</b>		<b>907,450.00</b>	<b>\$ 1,015,872.00</b>
Net Operating Income (Loss)	70,600.00		21,650.00	\$ -

**SOLID WASTE FUND**

REVENUES

40.343.000.44000 Solid Waste Charges	241,500.00		241,500.00	\$ 195,499.00
40.343.000.44001 Loan to Wastewater to Pay Engineering Fees				\$ 47,000.00
<b>Total Revenues</b>	<b>241,500.00</b>		<b>241,500.00</b>	<b>\$ 242,499.00</b>

EXPENSES

40.000.534.51200 Salaries	21,600.00		21,600.00	\$ 20,691.00
40.000.534.51204 Health Insurance	9,400.00	-3,400.00	6,000.00	\$ 4,168.00
40.000.534.52100 FICA	0.00	900.00	900.00	\$ 1,530.00
40.000.534.52110 Medicare	0.00	500.00	500.00	\$ 358.00
40.000.534.52200 Retirement	0.00	2,000.00	2,000.00	\$ 3,202.00

40.000.534.53400 Contracted Services	165,000.00		165,000.00	\$	162,050.00
40.000.534.53401 Radius Street Repair	30,000.00		30,000.00	\$	-
40.000.534.53402 Audit				\$	3,500.00
40.000.534.55200 Operating	100.00		100.00	\$	-
40.000.534.55201 Loan to Wastewater to pay Engineering Fees				\$	47,000.00
<b>Total Expenses</b>	<b>226,100.00</b>	<b>0.00</b>	<b>226,100.00</b>	<b>\$</b>	<b>242,499.00</b>
Net Operating Income (Loss)	15,400.00	0.00	15,400.00		

**DOWNTOWN REDEVELOPMENT FUND**

REVENUES

65.311.000.41001 Ad Valorem County	56,000.00		56,000.00	\$	25,286.00
65.361.000.41100 Interest Income	100.00		100.00	\$	1.00
<b>Total Revenues</b>	<b>56,100.00</b>		<b>56,100.00</b>	<b>\$</b>	<b>25,287.00</b>

EXPENSES

65.000.580.53200 Audit	500.00		500.00	\$	1,500.00
65.000.581.53210 Downtown Revelopment Annual Fees	0.00	400.00	400.00	\$	670.00
65.000.581.53400 Contractual Services	0.00	14,000.00	14,000.00	\$	-
65.000.581.54630 Downtown Improvements	25,000.00	-14,400.00	10,600.00	\$	23,117.00
<b>Total Expenses</b>	<b>25,500.00</b>		<b>25,500.00</b>	<b>\$</b>	<b>25,287.00</b>
Net Operating Income (Loss)	30,600.00		30,600.00		

**STREET RESERVE FUND**

REVENUES

72.361.000.41100 Interest Income	7,110.00	0.00	7,110.00	\$	120.00
72.361.000.45000 Prior Year earnings	5,780.00	0.00	5,780.00	\$	-
<b>Total Revenues</b>	<b>12,890.00</b>	<b>0.00</b>	<b>12,890.00</b>		<b>\$120.00</b>

EXPENSES

72.000.583.56400 Sidewalks - Repair	10,000.00	0.00	10,000.00	\$	120.00
72.000.583.56500 Sidewalk Project	10,000.00	0.00	10,000.00	\$	-
<b>Total Expenses</b>	<b>20,000.00</b>	<b>0.00</b>	<b>20,000.00</b>		<b>\$120.00</b>
Net Operating Income (Loss)	-7,110.00	0.00	-7,110.00		

Tentative 2023-2024 Total Budget **\$ 2,755,867.00**



A RESOLUTION APPROVING THE MILLAGE RATE FOR THE FISCAL YEAR 2023-2024

WHEREAS, The City Commission of the City of Lake Butler is and has held a public hearing on the millage rates for the next fiscal year; and

WHEREAS, the City Commission approves the millage rate of 3.25 mills for the fiscal year 2023-2024, which is 25.17% more than the rolled-back rate of 2.5964 mills; and

WHEREAS, the City of Lake Butler is following the guidelines set forth by the State of Florida Department of Revenue and has been requested to re-approve this ; so

NOW THEREFORE, the City of Lake Butler and after publishing a notice for a public hearing in a regional newspaper, holding the public hearing September 21, 2023 at 6 PM and evaluating the public input now approves the 3.25 mills to be effective as of October 1, 2023 and run through September 30, 2024; and

HEREBY, a motion to re-approve the millage rate per the Department of Revenue with the motion being made by Commissioner Redman and supported by Commissioner Hendrix will levy a millage rate of 3.25 mills on all property within the city limits for the fiscal year period covering October 1, 2023 through September 30, 2024.

Ayes: 5  
Nays: 0

Motion approved:

Date: 9/21/23

Hayden P. Page  
Hayden P. Page  
Interim City Clerk

David B. Stegall Jr  
David Stegall  
Mayor



**AN ORDINANCE APPROVING THE ANNUAL OPERATING BUDGET AND RELATED SCHEDULES FOR THE FISCAL YEAR OF 2023-2024**

WHEREAS, the City Commission of the City of Lake Butler held a budget work session on August 8, 2023 with a continuation work session on August 14, 2023; and on August 22, 2023 and an initial public hearing on September 14, 2023 plus a second public hearing on September 21, 2023 and adopted the annual operating budget following the final adoption at a special City Commission meeting held on September 21, 2023; and

WHEREAS, the annual operating budget covers a period of October 1, 2023 through September 30, 2024 and is considered the fiscal year; and

WHEREAS, the City Commission has reviewed the recommendations of the Mayor, in his authority and responsibilities given by the City Commission, and concurs so that said services of the City will continue to operate in a safe and sound manner; and

WHEREAS, the annual operating budget for the City of Lake Butler has been reviewed and the necessary publications and public hearings have been complied with; and

WHEREAS, the annual operating budget is approved on a departmental level; and

WHEREAS, the City Manager may adjust the detailed line items within the department, if it does not change the departmental totals, which are approved by the City Commission; and

WHEREAS, the supplemental schedules for utility rates and fees are adopted; and

NOW THEREFORE, be it resolved the City Commission adopts the following operating budget on a departmental level for the various funds listed; and it is as follows:

General Fund			
Revenues	Amount	Expenditures	Amount
Taxes	\$653,684	City Commission	\$97,735
Licenses/Permits	\$8,500	City Manager	\$90,221
Intergovernmental	\$227,400	Finance	\$195,668
Charges for Services	\$100,305	Legal Contractual	\$20,000
Other	\$8,300	Planning/Zoning	\$4,500
Rents	\$38,500	Elections	\$5,000
Other Financing Sources	\$71,400	Code Enforcement	\$19,274
Prior Year Earning	\$0	Law Enforcement	\$75,000
		Fire-Contractual	\$3,000
		Crossing Guards	\$16,004
		Cemetery	\$1,000
		Public Works	\$403,065
		Animal Control	\$12,292
		Parks and Recreation	\$165,330
<b>Total</b>	<b>\$1,108,089</b>	<b>Total</b>	<b>\$1,108,089</b>



Water Fund			
Revenues	Amount	Expenditures	Amount
Charges for Service	\$363,500	Operations	\$336,482
Other	\$500	Capital	\$27,518
<b>Total</b>	<b>\$364,000</b>	<b>Total</b>	<b>\$364,000</b>

Wastewater Fund			
Revenues	Amount	Expenditures	Amount
Charges for Service	\$850,300	Operations	\$990,872
Other	\$99,000	Transfer Out	\$25,000
Grants	\$50,000		
Prior Year Earnings	\$16,572		
<b>Total</b>	<b>\$1,015,872</b>	<b>Total</b>	<b>\$1,015,872</b>

Solid Waste Fund			
Revenues	Amount	Expenditures	Amount
Charges for Service	\$242,499	Operations	\$195,499
		Loan to WW for Eng Fees	\$47,000
	\$242,499		\$242,499

Downtown Redevelopment Fund			
Revenues	Amount	Expenditures	Amount
Charges for Services	\$25,287	Operations	\$25,287
<b>Total</b>	<b>\$25,287</b>	<b>Total</b>	<b>\$25,287</b>

Street Reserve Fund			
Revenues	Amount	Expenditures	Amount
Other	\$120	Operations	\$120
<b>Total</b>	<b>\$120</b>	<b>Total</b>	<b>\$120</b>

<b>Total Operating Budget:</b>	<b>\$2,755,867</b>	<b>\$2,755,867</b>
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HEREBY, a motion by: Redman and supported by: Hendrix will levy a millage rate of 3.25 mills on all property within the city limits for the fiscal year period covering October 1, 2023 through September 30, 2024.

Ayes: 5

Nays: 0

Motion approved:

Date: 9/21/23

Hayden P. Page

Hayden P. Page  
Interim City Clerk

David B. Stegall

David B. Stegall  
Mayor