

City of Umatilla
Fiscal Year 2023-2024
Budget







CITY OF UMATILLA

FISCAL YEAR 2023-2024 BUDGET

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September 19, 2023

Mayor and City Council:

In accordance with State law and pursuant to the City Charter, I am pleased to present to you the Adopted Annual Operating Budget for Fiscal Year (FY) 2024.

During the fiscal year ending September 30, 2023 significant objectives were accomplished including:

Sewer

- Completed the construction of the sewer interconnect with Eustis.

Airport

- The runway extension project is complete with the addition of 375' to the north for a total length of 2,875'
- Construction is underway on the new 2,500 square foot General Aviation Terminal building, estimated completion is in mid-September
- The Airport Master Plan is complete
- Design work has been completed for 13 T-Hangar units

Cadwell Park and Larkin Park

- Completed Cadwell Park Phase II project installing a new zip line; completed the grant submission and received reimbursement of \$50,000 in FRDAP funding
- Completed Larkin Park Phase II project installing a new expression swing; completed the grant submission and received reimbursement of \$50,000 in FRDAP funding

Roads & Streets

- Repaving of streets indicated for this fiscal year have also been completed

City Hall

- Implemented new ERP financial software including accounts payable, purchasing, payroll, human resources, bank reconciliation, cashiering, service orders, and utility billing. Additional modules currently being setup include accounts receivable, fixed assets, code enforcement and building permits.

In FY 2024, we have again budgeted for improvements within our CRA boundaries that include road and parking improvements and grants to businesses that want to enhance their properties.

We also plan to continue lighting improvements and have budgeted funds for potential land acquisition.

These plans will be included in our Five-Year Capital improvement Plan.

Fund Balance for the General Fund is projected to end the current FY 2023 with a balance of \$2,236,997 which is \$1,003,044 more than originally budgeted. The City was able to reduce the budgeted use of General Fund Reserves for FY 2023, which will provide funding for unknown emergencies in Fiscal Year 2024.

Property values in Lake County have increased this year with City of Umatilla taxable values increasing by 11.51% or \$18.6 million. Of this total, just over \$5.2 million is attributable to new construction. We are presenting our budget with a millage rate of 7.1089, unchanged from FY 2023, generating property tax revenue of \$1,168,762 for General Fund and \$412,231 for Community Redevelopment Agency (CRA).

The remainder of this message is intended to highlight some of the more substantial areas of the overall operating budget for fiscal year 2024.

Budget Document

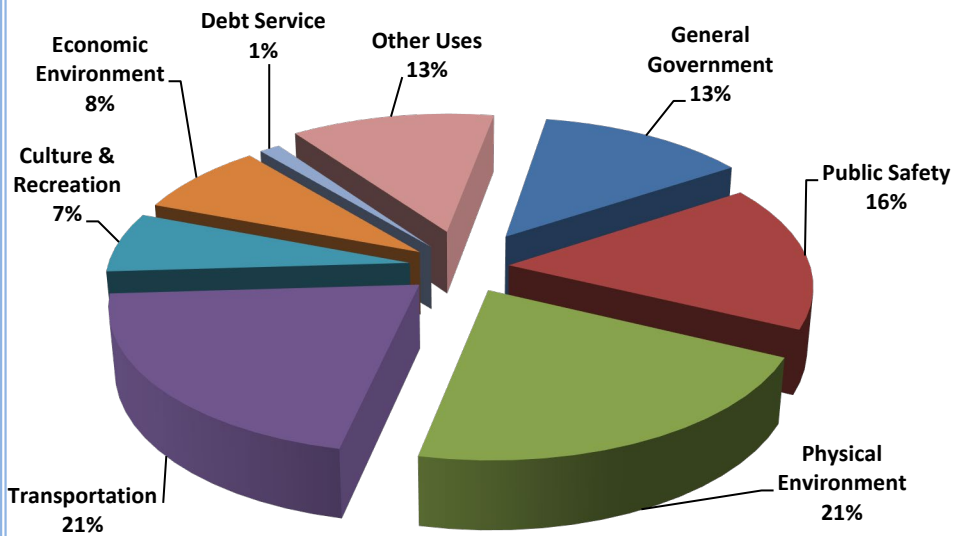
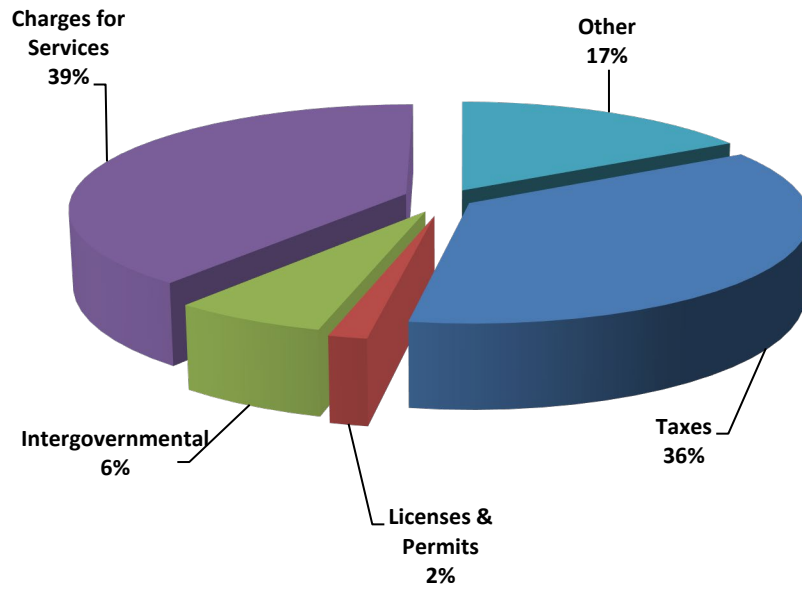
The budget is designed to provide the reader with a comprehensive and informative document that includes the policy directives of the Council. The budget is a plan that provides management with the necessary tools to analyze, diagnose, and evaluate how well appropriated funds are converted into the services desired by our citizens.

Budget Highlights

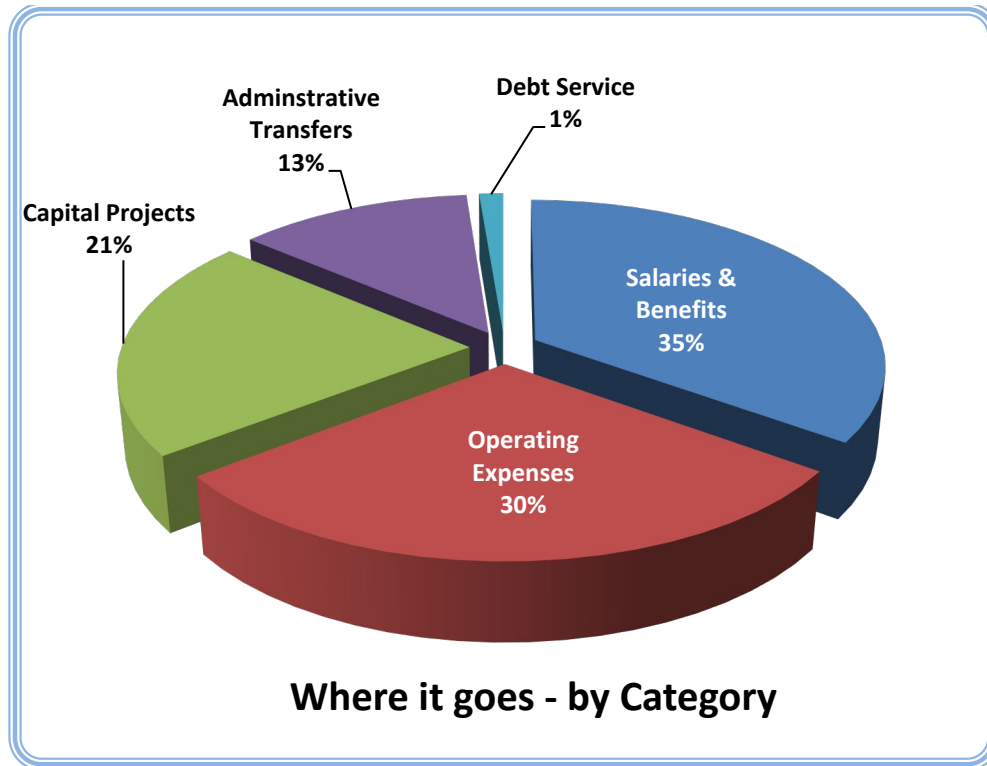
The proposed total expenditure budget for FY 2024 is \$11,100,458 compared to the FY 2023 adopted budget of \$13,638,310, which represents an overall decrease of \$2,537,852. This decrease is mainly due to the timing of grant-funded projects that began during FY 2022 and FY 2023 including airport projects and the Sewer Interconnect Project with the City of Eustis. City management continues to work with grantor agencies to seek funding for future capital projects.

- The proposed ad valorem millage rate is 7.1089, which is the same as adopted last year. Total ad valorem tax revenues projected are \$1,664,221, which is \$190,276 more than last year's budget. The FY 2024 General Fund property tax revenues are estimated at \$1,168,762, not including the City portion of the CRA property tax of \$412,231.
- The CRA also receives property tax revenue collected for properties within the district by the County and other taxing bodies. These revenues are included as Ad Valorem Taxes for reporting purposes, but are in addition to the City millage collections. The total anticipated revenues from other agencies is budgeted at \$330,831. This amount may change based on the adopted millage rates of the other taxing authorities.
- Major funding for capital projects continues in FY 2024 with the City taking advantage of our REDI status for project funding.

Where it comes from...\$9,333,314



Where it goes - by Function... \$11,100,458



Roadway and Sidewalk Infrastructure

Our roadway improvements continue to be a high priority in FY 2024 with over \$150,000 budgeted to complete resurfacing projects within the CRA.

Funding for construction of Lake Fern Road has also been included in the Capital Projects Fund.

Employee Salaries and Benefits

For FY 2024, the City health insurance costs remained flat due to plan changes made during last year that resulted in significant claims savings. The City will once again be contributing to the HSA for those employees on the high deductible plan to encourage participation in this plan. The City will continue its non-tobacco use and annual physical incentive program in FY 2024. Worker's compensation is expecting a slight increase in rates as well for next year. The City has again applied to receive a 3% credit for workplace safety and a 5% credit for a drug free workplace. Pension contribution rates have increased slightly for FRS-covered employees, while the City's Police Pension plan contributions were eliminated for one year due to the health of the plan.

Salary increases will once again be performance-based and will be determined by Department Head evaluations with approval by the City Manager. Percentages will be based on the range as approved by City Council and total increases will not exceed the overall budgeted amount allocated for salaries.

Property and Casualty Insurance

Property and casualty insurance rates also saw an overall increase mainly due to the property market as well as coverage and increases in insured values for FY 2024.

Conclusion

The Adopted Budget for Fiscal Year 2024 provides a sound financial plan for the City and enables staff to maintain a high level of service to our residents. I would like to take this opportunity to thank the Council Members and Directors for all their hard work and dedication in preparing this budget.

Sincerely,



R. Scott Blankenship
City Manager

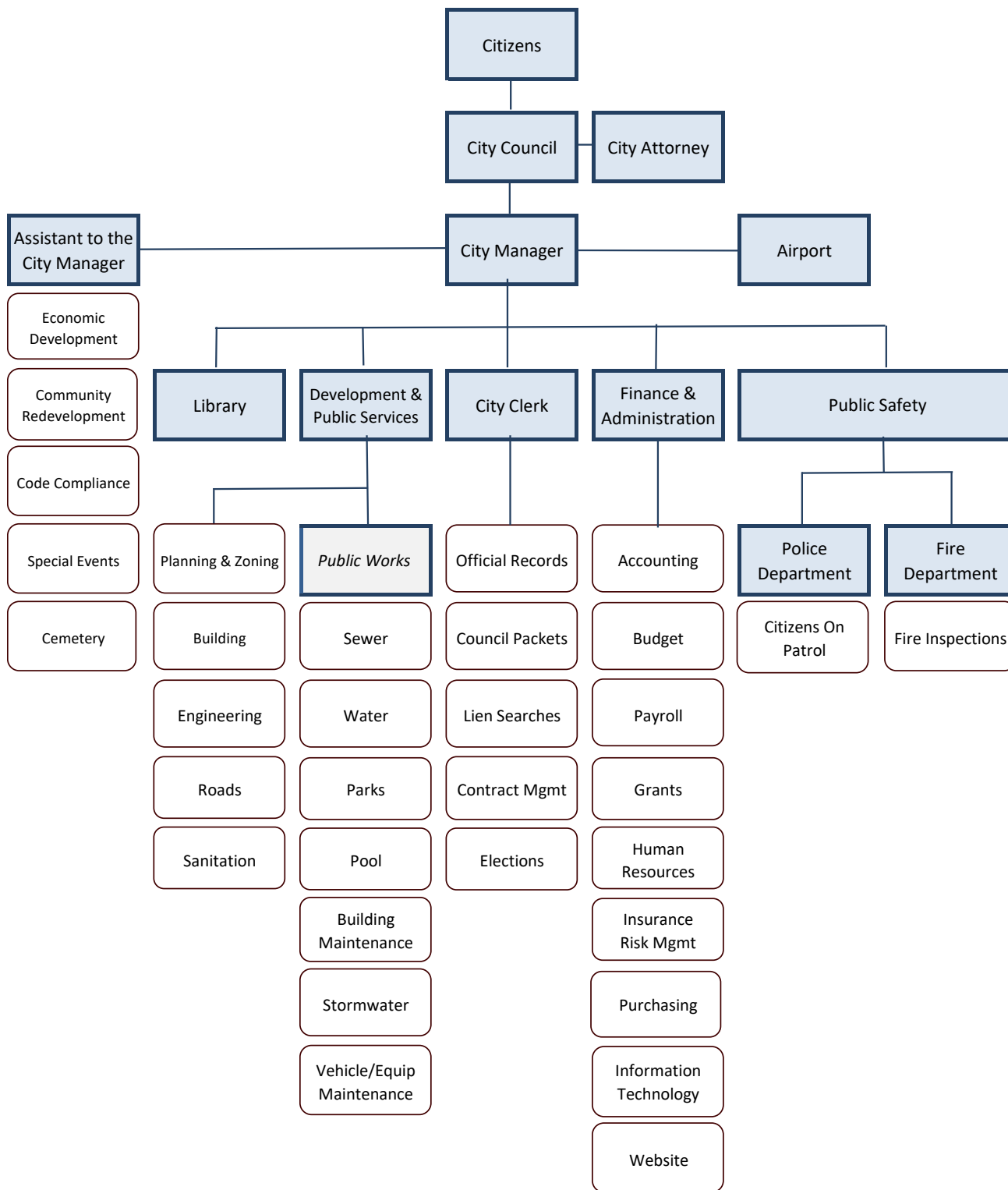


**CITY OF UMATILLA
BUDGET CALENDAR
FISCAL YEAR 2023-2024**

DATE	TASKS
06/01/23	Preliminary estimate of property tax value due from Property Appraiser
06/01/23	Departments begin budget preparation
06/12/23	Finance reviews budgets with departments
06/21/23	City Manager reviews budgets
06/30/23	Certification of Taxable Value by Property Appraiser
07/18/23	Budget workshop with City Council
07/18/23	Budget workshop with CRA Board
07/18/23	City Council sets Proposed Millage Rate and Non Ad Valorem Assessments
08/01/23	Deadline to submit Non Ad Valorem Assessment Rolls to Property Appraiser for inclusion on TRIM notice
08/01/23	Statutory deadline to notify Property Appraiser of proposed millage rate and the date, time and place of the first public budget hearing
08/15/23	Budget workshop with City Council (optional)
08/16/23	Deadline for Property Appraiser to mail TRIM notices
09/05/23	Public Hearing to adopt tentative budget and millage rates, set final public hearing date, time and place.
09/05/23	Adopt Final Non Ad Valorem Assessment Resolutions
09/14/23	Certify Non Ad Valorem Assessment Rolls to Tax Collector
09/19/23	CRA Meeting to adopt CRA budget (held prior to Final Public Hearing)
09/19/23	Final Public Hearing to adopt FY 2024 millage rates and budget
09/22/23	Deadline to send adopted Millage Resolution to Property Appraiser, Tax Collector and the Florida Department of Revenue (3 days after final hearing)



Organizational Chart





CITY OF UMATILLA

FISCAL YEAR 2023-2024

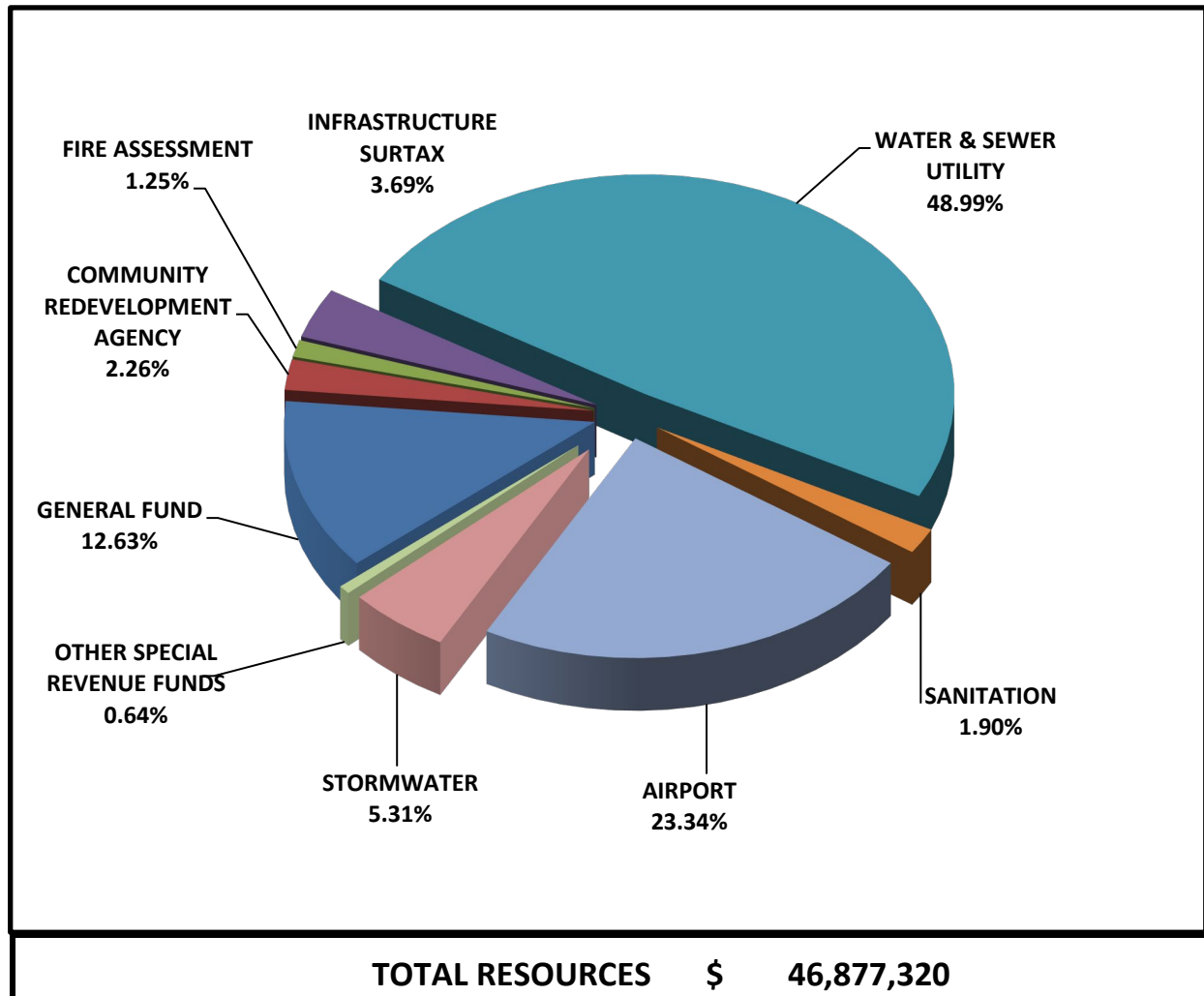
BUDGET SUMMARY

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	TOTAL
CASH BALANCES BROUGHT FORWARD	\$2,236,997	\$579,894	\$471,218	\$34,255,947	\$37,544,056
ESTIMATED REVENUES:					
Ad Valorem Taxes - Millage 7.1089	1,168,762	743,079	-	-	1,911,841
Sales and Use Taxes	74,152	-	482,809	-	556,961
Franchise Fees	326,000	-	-	-	326,000
Utility Service Taxes	424,565	-	-	-	424,565
Communications Services Tax	137,703	-	-	-	137,703
Licenses and Permits	150,000	-	-	-	150,000
Intergovernmental	561,878	-	36,508	-	598,386
Charges for Services	50,500	609,380	-	3,022,573	3,682,453
Fines and Forfeitures	7,150	500	-	-	7,650
Miscellaneous	129,200	7,325	50	5,500	142,075
Other Financing Sources	655,680	-	740,000	-	1,395,680
	<u>3,685,590</u>	<u>1,360,284</u>	<u>1,259,367</u>	<u>3,028,073</u>	<u>9,333,314</u>
Total Estimated Revenues and Cash Balances Brought Forward	<u>5,922,587</u>	<u>1,940,178</u>	<u>\$1,730,585</u>	<u>\$37,284,020</u>	<u>46,877,370</u>
ESTIMATED EXPENDITURES/EXPENSES:					
General Government	1,434,921	-	-	-	1,434,921
Public Safety	1,304,519	513,719	-	-	1,818,238
Physical Environment	63,205	-	-	2,295,807	2,359,012
Transportation	605,293	-	1,563,075	130,182	2,298,550
Culture & Recreation	748,979	-	-	-	748,979
Economic Environment	-	903,781	-	-	903,781
Debt Service	-	10,404	65,507	65,386	141,297
Other Uses	740,000	111,220	-	544,460	1,395,680
	<u>4,896,917</u>	<u>1,539,124</u>	<u>1,628,582</u>	<u>3,035,835</u>	<u>11,100,458</u>
Total Expenditures / Expenses	<u>4,896,917</u>	<u>1,539,124</u>	<u>1,628,582</u>	<u>3,035,835</u>	<u>11,100,458</u>
Reserves	<u>1,025,670</u>	<u>401,054</u>	<u>102,003</u>	<u>34,248,185</u>	<u>35,776,912</u>
Total Appropriated Expenditures/ Expenses and Reserves	<u>\$5,922,587</u>	<u>\$1,940,178</u>	<u>\$1,730,585</u>	<u>\$37,284,020</u>	<u>\$46,877,370</u>



CITY OF UMATILLA

TOTAL BUDGET RESOURCES FISCAL YEAR 2023-2024

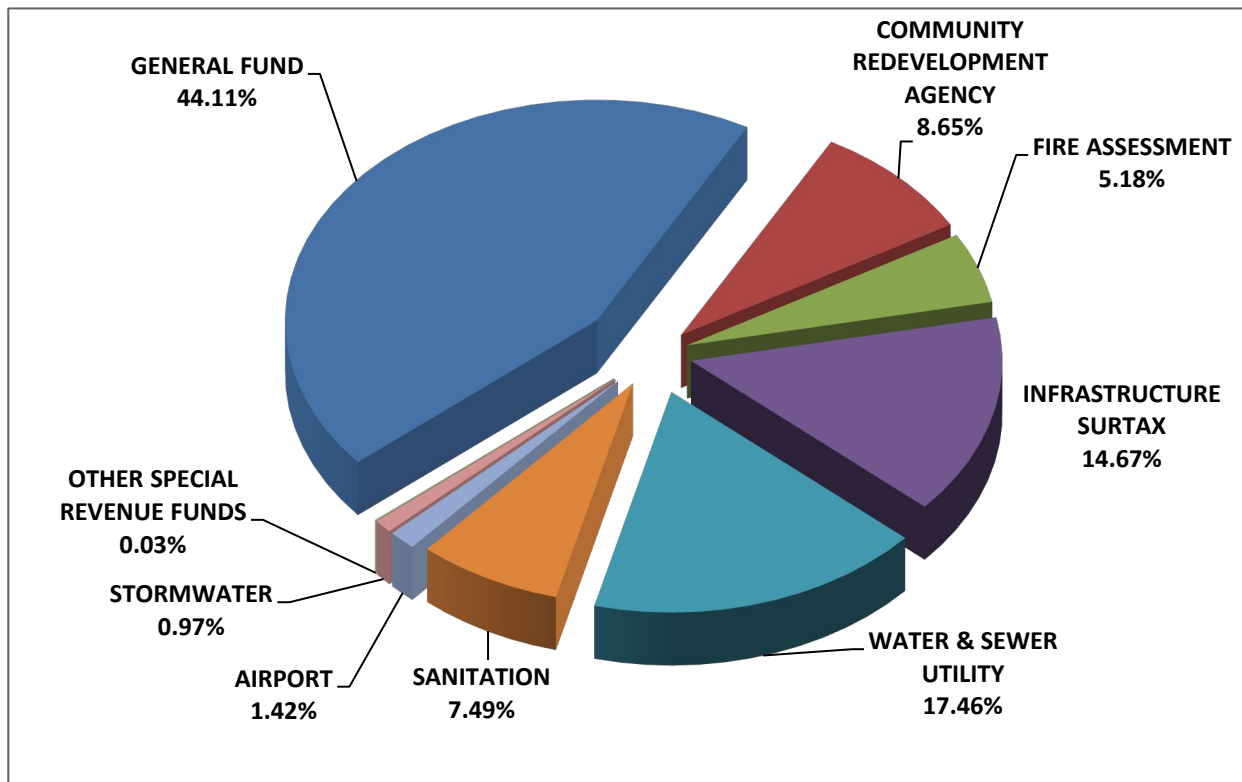


	TOTALS	PERCENT OF BUDGET
GENERAL FUND	\$ 5,922,587	12.63%
COMMUNITY REDEVELOPMENT AGENCY	1,057,269	2.26%
FIRE ASSESSMENT	585,082	1.25%
INFRASTRUCTURE SURTAX	1,730,535	3.69%
WATER & SEWER UTILITY	22,966,935	48.99%
SANITATION	890,281	1.90%
AIRPORT	10,939,021	23.34%
STORMWATER	2,487,783	5.31%
OTHER SPECIAL REVENUE FUNDS	297,827	0.64%
TOTAL RESOURCES	\$ 46,877,320	100.00%



CITY OF UMATILLA

TOTAL BUDGET APPROPRIATIONS FISCAL YEAR 2023-2024



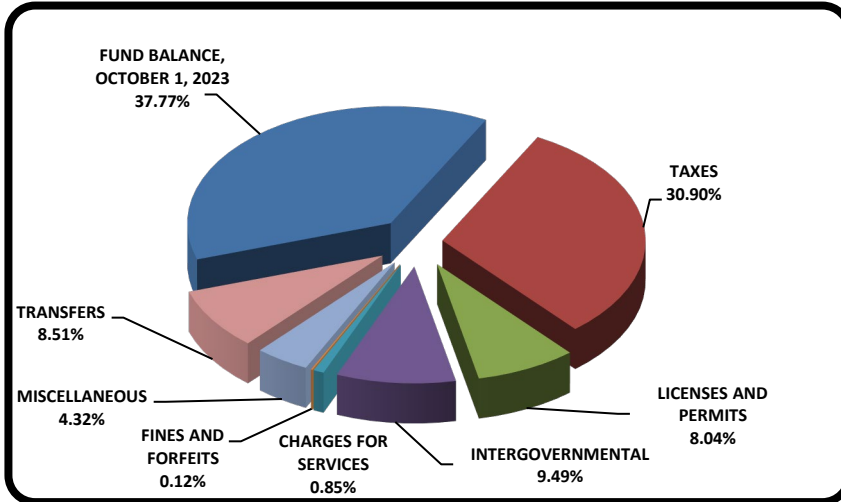
TOTAL APPROPRIATIONS \$ 11,100,458

	TOTALS	PERCENT OF BUDGET
GENERAL FUND	\$ 4,896,917	44.11%
COMMUNITY REDEVELOPMENT AGENCY	960,461	8.65%
FIRE ASSESSMENT	575,073	5.18%
INFRASTRUCTURE SURTAX	1,628,582	14.67%
WATER & SEWER UTILITY	1,938,354	17.46%
SANITATION	831,300	7.49%
AIRPORT	158,162	1.42%
STORMWATER	108,019	0.97%
OTHER SPECIAL REVENUE FUNDS	3,590	0.03%
TOTAL EXPENDITURES	\$ 11,100,458	100.00%

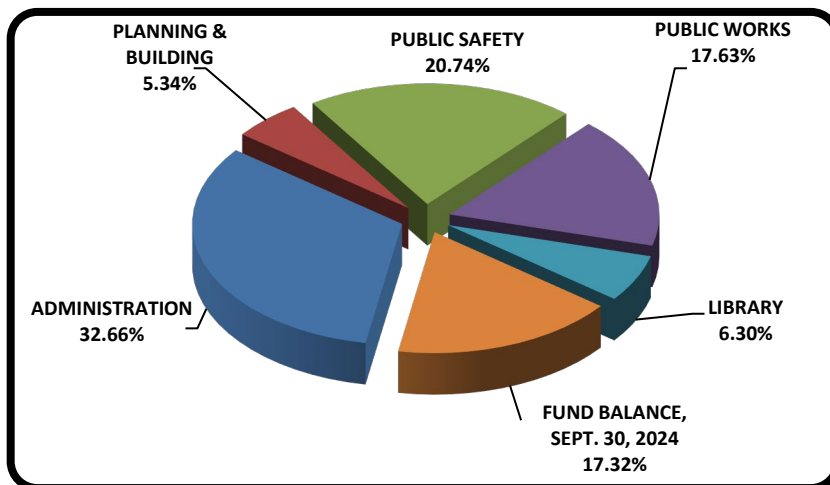




GENERAL FUND



	BUDGET	PERCENT REVENUES
FUND BALANCE, OCTOBER 1, 2023	\$ 2,236,997	37.77%
TAXES	1,830,182	30.90%
LICENSSES AND PERMITS	476,000	8.04%
INTERGOVERNMENTAL	561,878	9.49%
CHARGES FOR SERVICES	50,500	0.85%
FINES AND FORFEITS	7,150	0.12%
MISCELLANEOUS	255,720	4.32%
TRANSFERS	504,160	8.51%
TOTAL AVAILABLE RESOURCES	\$ 5,922,587	100.00%



	BUDGET	PERCENT EXPENSES
ADMINISTRATION	\$ 1,934,470	32.66%
PLANNING & BUILDING	316,358	5.34%
PUBLIC SAFETY	1,228,612	20.74%
PUBLIC WORKS	1,044,218	17.63%
LIBRARY	373,259	6.30%
FUND BALANCE, SEPT. 30, 2024	1,025,670	17.32%
TOTAL USE OF RESOURCES	\$ 5,922,587	100.00%



CITY OF UMATILLA

GENERAL FUND BUDGET SUMMARY

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
FUND BALANCE, OCTOBER 1	\$ 1,396,900	\$ 1,233,953	\$ 2,009,445	\$ 2,236,997
ADD REVENUES:				
TAXES:				
001-311-100 Ad Valorem Taxes	1,025,968	1,102,324	1,100,900	1,168,762
001-311-200 Ad Valorem Tax Delinq.	1,269	41,500	26,082	25,000
001-312-100 \$.06 Local Option Gas Tax	77,029	77,532	79,253	74,152
001-314-100 Excise - Electric	377,346	330,000	380,310	350,000
001-314-300 Excise - Water	54,642	52,000	55,490	59,565
001-314-400 Excise - Gas	11,735	10,000	16,900	15,000
001-315-100 Communications Svcs Tax	124,621	126,347	133,348	137,703
001-316-100 Local Business Tax	1,261	-	-	-
TOTAL	1,673,871	1,739,703	1,792,283	1,830,182
LICENSES AND PERMITS:				
001-322-200 City Permits	399,750	100,000	188,000	150,000
001-323-100 Franchise Fees-Electric	297,909	245,000	335,340	285,000
001-323-400 Franchise Fees-Gas	5,631	5,000	5,090	5,000
001-323-700 Franchise Fees-Garbage	36,730	36,000	44,675	36,000
TOTAL	740,020	386,000	573,105	476,000
INTERGOVERNMENTAL REVENUES:				
001-331-200 Federal Justice Grants	23,759	-	-	-
001-331-220 ARPA	55,241	-	-	-
001-334-201 State Pension Contribution	44,463	-	51,582	-
001-335-120 State Revenue Sharing	218,861	173,429	182,710	185,003
001-335-140 Mobile Home Licenses	4,399	3,500	4,183	3,500
001-335-150 Alcoholic Bev Licenses	1,566	1,400	1,260	1,400
001-335-180 1/2 Cent Sales Tax	313,317	246,635	276,998	271,777
001-335-490 Reb On Muni. Gas Tax	2,412	3,000	2,807	3,000
001-337-710 County Grants-Library	61,581	62,198	61,781	67,198
001-338-300 \$.01 County Gas Tax	32,935	30,000	34,339	30,000
TOTAL	758,534	520,162	615,660	561,878



CITY OF UMATILLA

GENERAL FUND BUDGET SUMMARY

	2022	2023	2023	2024
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Revenues Continued				
CHARGES FOR SERVICES:				
001-341-300 Zoning Fees	9,694	7,000	8,070	8,000
001-341-900 Lien Search Fees	-	-	4,970	10,000
001-342-100 Police Services	9,154	1,000	13,007	10,000
001-347-240 Swimming Pool	3,303	1,000	3,316	2,500
001-347-500 Rental Income	8,680	5,000	16,015	20,000
TOTAL	30,831	14,000	45,378	50,500
FINES AND FORFEITS:				
001-351-100 Court Fines	2,821	2,500	3,205	3,000
001-352-100 Library Fines	3,408	2,000	3,035	3,000
001-354-300 Code Violations	840	1,000	-	1,000
001-354-400 Abandoned Property Reg	150	150	450	150
TOTAL	7,219	5,650	6,690	7,150
MISCELLANEOUS REVENUES:				
001-361-100 Interest Earned	9,160	10,000	41,825	20,000
001-361-310 Interest-Property Taxes	2,563	2,500	11,947	5,000
001-362-100 Cell Tower Rental	22,775	22,000	23,318	24,000
001-364-100 Cemetery Lots	19,100	8,000	14,450	12,000
001-364-200 Cemetery Admin Fee	4,600	2,500	2,775	5,000
001-364-300 Auction Proceeds	4,785	-	2,574	-
001-364-500 Insurance Proceeds	4,553	-	27,227	-
001-366-400 Library Endowment	-	7,000	7,000	7,000
001-369-900 Reimbursed Expenses	11,104	-	8,092	-
001-369-901 Library e-Rate Revenue	21,600	14,400	16,200	16,200
001-369-910 Refund Prior Year Expend.	483	-	4,182	-
001-369-920 Other Misc. Revenues	20,444	12,000	20,774	15,000
001-381-104 CRA Administration	-	-	-	56,680
001-381-110 Fire Administration	15,000	15,000	15,000	54,540
001-381-402 Sanitation Administration	250,000	250,000	250,000	202,070
001-381-403 Airport Administration	-	-	-	27,980
001-381-404 Stormwater Administration	-	-	-	12,320
001-381-410 Water & Sewer Administration	350,000	350,000	350,000	302,090
001-381-411 FDOT Traffic Signal Maint	-	10,434	-	-
TOTAL	736,167	703,834	795,364	759,880
TOTAL REVENUES	3,946,642	3,369,349	3,828,480	3,685,590
TOTAL AVAILABLE RESOURCES	5,343,542	4,603,302	5,837,925	5,922,587



CITY OF UMATILLA

GENERAL FUND BUDGET SUMMARY

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
DEDUCT EXPENDITURES:				
CITY COUNCIL	64,847	89,123	85,688	91,160
CODE COMPLIANCE	50,115	32,489	30,072	34,809
GENERAL GOVERNMENT	66,325	19,945	12,078	759,945
FINANCE & ADMINISTRATION	910,707	975,157	1,055,288	1,083,365
DEVELOPMENT & PUBLIC SERVICES	198,994	183,312	144,609	240,451
BUILDING	66,640	72,834	73,235	75,907
LIBRARY	322,369	348,966	395,664	373,259
CEMETERY	23,771	64,206	73,182	63,205
ROADS & STREETS	447,424	604,687	521,301	605,293
PARKS & RECREATION	196,646	339,771	257,614	375,720
POLICE	973,108	1,120,162	952,197	1,193,803
TOTAL EXPENDITURES	<u>3,334,097</u>	<u>3,850,652</u>	<u>3,600,928</u>	<u>4,896,917</u>
FUND BALANCE, SEPTEMBER 30	<u>\$ 2,009,445</u>	<u>\$ 752,650</u>	<u>\$ 2,236,997</u>	<u>\$ 1,025,670</u>



CITY COUNCIL

GOALS:

Build and develop partnerships with Lake County municipal, county government and educational agencies for shared benefits and returns to our citizens. Maintain open relations with community business groups, media and residents. Seek economic development opportunities to provide commercial growth within our City. Identify opportunities to beautify the City and its gateways. Improve the City's infrastructure and facilities. Actively participate in events within our community. Be good stewards of our taxpayer's dollars.

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
PERSONAL SERVICES	\$ 27,328	\$ 27,178	\$ 27,178	\$ 27,178
OPERATING EXPENDITURES	37,519	61,945	58,510	63,982
	<u>\$ 64,847</u>	<u>\$ 89,123</u>	<u>\$ 85,688</u>	<u>\$ 91,160</u>

OBJECTIVES:

- ★ Preserve the character and improve the quality of life in "Nature's Hometown".
- ★ Provide a safe community for our citizens.
- ★ Deliver desirable levels of municipal services.
- ★ Continue to seek grant funding to improve City infrastructure.

RESULTS:

- ⇒ Continue responsiveness to citizens needs.
- ⇒ Maintain a presence to promote and improve the image of the City.
- ⇒ Maintain a viable and balanced tax base in the City.



CITY COUNCIL

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
PERSONAL SERVICES:				
001-511-110 REGULAR SALARIES & WAGES	25,200	25,200	25,200	25,200
001-511-210 FICA TAXES	1,928	1,928	1,928	1,928
001-511-240 WORKERS COMPENSATION	200	50	50	50
PERSONAL SERVICES TOTAL	<u>27,328</u>	<u>27,178</u>	<u>27,178</u>	<u>27,178</u>
OPERATING EXPENDITURES:				
001-511-311 ATTORNEY SERVICES	20,496	32,000	30,000	32,000
001-511-400 TRAVEL AND PER DIEM	4,926	7,335	7,000	7,335
001-511-420 POSTAGE	-	50	20	50
001-511-450 INSURANCE	2,266	7,510	7,398	9,547
001-511-460 REPAIR & MAINTENANCE	1,450	-	-	-
001-511-480 PROMOTIONAL ACTIVITIES	100	-	247	-
001-511-490 OTHER CURRENT CHARGES	534	600	500	600
001-511-491 ADVERTISING	746	3,000	1,790	3,000
001-511-510 OFFICE SUPPLIES	1,860	1,000	500	1,000
001-511-520 OPERATING SUPPLIES	1,692	6,000	7,500	6,000
001-511-540 DUES AND SUBSCRIPTIONS	1,100	750	1,055	750
001-511-550 TRAINING	2,349	3,700	2,500	3,700
OPERATING EXPENDITURES TOTAL	<u>37,519</u>	<u>61,945</u>	<u>58,510</u>	<u>63,982</u>
TOTAL CITY COUNCIL	<u>64,847</u>	<u>89,123</u>	<u>85,688</u>	<u>91,160</u>



CITY COUNCIL

MANPOWER ANALYSIS

POSITION	2022	2023	2024
MAYOR	1.0	1.0	1.0
COUNCIL MEMBERS	4.0	4.0	4.0
TOTAL	5.0	5.0	5.0



CODE COMPLIANCE

GOALS:

To provide enforcement of City Codes and efficiently and effectively implement and administer the policies, programs and services approved by the City Council.

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
PERSONAL SERVICES	\$ 41,280	\$ 21,001	\$ 21,215	\$ 22,282
OPERATING EXPENDITURES	8,835	11,488	8,857	12,527
CAPITAL OUTLAY	-	-	-	-
	<u>\$ 50,115</u>	<u>\$ 32,489</u>	<u>\$ 30,072</u>	<u>\$ 34,809</u>

OBJECTIVES:

- ☆ Proper allocation of City resources and manpower in conformance with City Council policy.
- ☆ Monitor and encourage compliance with City Code.
- ☆ Continue to communicate with citizens and employees.

RESULTS:

- ⇒ Effective execution of City Council policy.
- ⇒ Visible organization and enforcement.
- ⇒ Informed citizenry.



CODE COMPLIANCE

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
PERSONAL SERVICES:				
001-529-120 REGULAR SALARIES & WAGES	24,355	12,285	12,495	13,145
001-529-210 FICA TAXES	1,707	942	950	1,005
001-529-220 RETIREMENT CONTRIBUTION	2,831	1,463	1,465	1,784
001-529-230 LIFE & HEALTH INSURANCE	10,907	5,916	5,910	5,953
001-529-240 WORKERS COMPENSATION	1,480	395	395	395
PERSONAL SERVICES TOTAL	41,280	21,001	21,215	22,282
OPERATING EXPENDITURES:				
001-529-311 ATTORNEY SERVICES	622	3,500	500	3,500
001-529-410 COMMUNICATION SERVICES	4,578	4,550	4,550	4,550
001-529-420 POSTAGE	46	200	50	200
001-529-450 INSURANCE	1,576	1,233	1,215	1,042
001-529-460 REPAIR & MAINTENANCE	310	-	1,230	1,230
001-529-462 R&M - EQUIPMENT	15	150	-	150
001-529-463 R&M - VEHICLES	264	250	-	250
001-529-490 OTHER CURRENT CHARGES	93	150	-	150
001-529-491 ADVERTISING	-	50	-	50
001-529-510 OFFICE SUPPLIES	276	250	391	250
001-529-520 OPERATING SUPPLIES	25	300	16	300
001-529-521 UNIFORMS	130	200	200	200
001-529-522 FUEL AND OIL	825	600	650	600
001-529-540 DUES & SUBSCRIPTIONS	75	55	55	55
OPERATING EXPENDITURES TOTAL	8,835	11,488	8,857	12,527
TOTAL CODE ENFORCEMENT	50,115	32,489	30,072	34,809



CODE COMPLIANCE

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
ASSISTANT TO THE CITY MANAGER (SPLIT W/CRA)	0.5	0.25	0.25
TOTAL	0.5	0.25	0.25



GENERAL GOVERNMENT SERVICES

GOALS:

To provide for non-department-specific general fund programs.

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
OPERATING EXPENDITURES	65,945	-	11,700	757,500
OTHER USES	380	19,945	378	2,445
	<u>\$ 66,325</u>	<u>\$ 19,945</u>	<u>\$ 12,078</u>	<u>\$ 759,945</u>

OBJECTIVES:

- ☆ To provide funding for civic function support, aids to other governmental agencies.
- ☆ To provide funding for election services.

RESULTS:

- ⇒ Funding needs of the Community.



GENERAL GOVERNMENT SERVICES

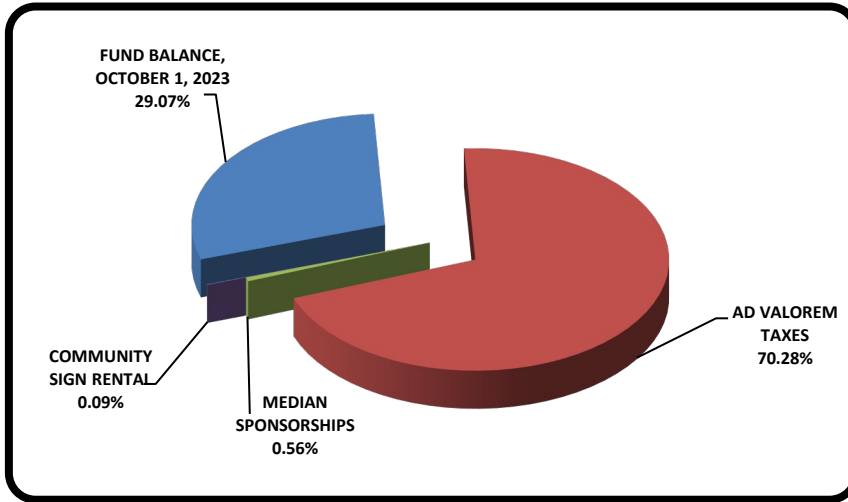
	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	ACTUAL	BUDGET	ESTIMATE	BUDGET
OPERATING EXPENDITURES:				
001-519-340 CONTRACTUAL SERVICES	-	300	-	300
001-519-342 ELECTION SERVICES	444	300	100	300
001-519-520 OPERATING SUPPLIES	19,000	-	-	-
001-519-820 AIDS TO PRIVATE ORGANIZATIONS	36,241	-	-	-
001-519-821 CIVIC FUNCTION SUPPORT	10,260	16,900	11,600	16,900
001-519-910 INTERFUND TRANSFERS	-	-	-	740,000
001-519-990 OTHER USES	380	2,445	378	2,445
TOTAL GENERAL GOVERNMENT SERVICES	66,325	19,945	12,078	759,945

SELECTED LINE ITEM DETAIL

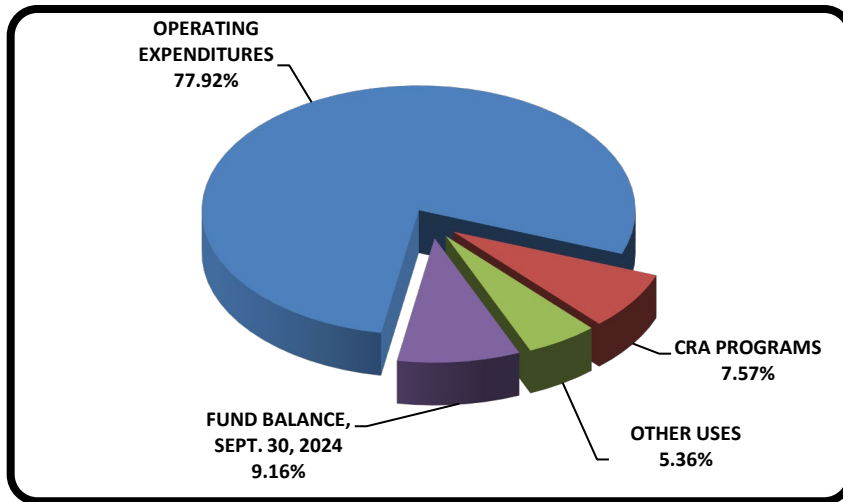
	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	ACTUAL	BUDGET	ESTIMATE	BUDGET
001-519-821 CIVIC FUNCTION SUPPORT				
EVENT SPONSORSHIP	1,760	5,400	600	5,400
HISTORICAL SOCIETY	2,500	4,000	4,000	4,000
CHAMBER COMM PARTNER TRUSTEE	3,000	3,000	3,000	3,000
CHRISTMAS PARADE	1,500	1,500	1,500	1,500
CHILI COOK-OFF & FESTIVAL	-	1,500	1,500	1,500
PROJECT GRADUATION	500	500	500	500
HIGH SCHOOL SCHOLARSHIP	500	500	500	500
BREAKFAST FOR EDUCATORS	500	500	-	500
	10,260	16,900	11,600	16,900



COMMUNITY REDEVELOPMENT AGENCY



	<u>BUDGET</u>	<u>PERCENT REVENUES</u>
FUND BALANCE, OCTOBER 1, 2023	\$ 307,315	29.07%
AD VALOREM TAXES	743,079	70.28%
MEDIAN SPONSORSHIPS	5,875	0.56%
COMMUNITY SIGN RENTAL	1,000	0.09%
TOTAL AVAILABLE RESOURCES	<u>\$ 1,057,269</u>	<u>100.00%</u>



	<u>BUDGET</u>	<u>PERCENT EXPENSES</u>
OPERATING EXPENDITURES	\$ 823,781	77.92%
CRA PROGRAMS	80,000	7.57%
OTHER USES	56,680	5.36%
FUND BALANCE, SEPT. 30, 2024	96,808	9.16%
TOTAL USE OF RESOURCES	<u>\$ 1,057,269</u>	<u>100.00%</u>



COMMUNITY REDEVELOPMENT AGENCY

GOALS:

Redevelopment Incentive Program, Commercial Improvement Matching Grant Program, Streetscape Program, and Public Property Program.

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
PERSONAL SERVICES	\$ 36,228	\$ 62,990	\$ 62,990	\$ 66,736
OPERATING EXPENDITURES	134,537	162,685	116,485	197,045
CAPITAL OUTLAY	194,400	175,000	169,890	640,000
OTHER USES	-	-	-	56,680
	<u>\$ 365,165</u>	<u>\$ 400,675</u>	<u>\$ 349,365</u>	<u>\$ 960,461</u>

OBJECTIVES:

- ★ Redevelopment Incentive Program - to encourage the development of commercial buildings and sites within the CRA District.
- ★ Commercial Improvement Matching Grant Program - to provide an incentive to owners or tenants for rehabilitation of commercial property in the form of a matching grant.
- ★ Streetscape Program - to promote community events, outdoor activities, quality of life and economic prosperity by improving pedestrian access within the CRA. Improve Safety and traffic conditions within the CRA by calming and slowing traffic. Assist local businesses by improving parking conditions and drawing attention to the City's commercial areas.
- ★ Public Property Program - City to acquire property, maintain and/or improve within the CRA for other programs.

RESULTS:

- ⇒ Creation of an improved business environment for citizens within the community.



COMMUNITY REDEVELOPMENT AGENCY

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	ACTUAL	BUDGET	ESTIMATE	BUDGET
FUND BALANCE, OCTOBER 1	85,754	306,249	99,618	307,315
ADD REVENUES:				
104-311-100 AD VALOREM TAXES	371,849	568,295	550,227	743,079
104-361-200 COMMUNITY SIGN RENTAL	475	1,000	960	1,000
104-366-100 CRA MEDIAN SPONSORSHIP	6,705	5,875	5,875	5,875
TOTAL REVENUES	379,029	575,170	557,062	749,954
TOTAL AVAILABLE RESOURCES	464,783	881,419	656,680	1,057,269
DEDUCT EXPENDITURES:				
PERSONAL SERVICES:				
104-559-120 REGULAR SALARIES & WAGES	21,850	36,855	36,855	39,435
104-559-210 FICA TAXES	1,478	2,822	2,822	3,017
104-559-220 RETIREMENT CONTRIBUTION	2,467	4,390	4,390	5,351
104-559-230 LIFE & HEALTH INSURANCE	9,420	17,748	17,748	17,858
104-559-240 WORKERS COMPENSATION	1,013	1,175	1,175	1,075
PERSONAL SERVICES TOTAL	36,228	62,990	62,990	66,736
OPERATING EXPENDITURES:				
104-559-310 PROFESSIONAL SERVICES	800	10,000	-	10,000
104-559-311 ATTORNEY SERVICES	478	1,500	500	1,500
104-559-312 ENGINEERING SERVICES	-	5,000	-	5,000
104-559-320 AUDITING & ACCOUNTING	5,000	5,000	5,000	5,000
104-559-340 CONTRACTUAL SERVICES	27,000	42,020	39,000	45,000
104-559-400 TRAVEL AND PER DIEM	689	800	500	800
104-559-420 POSTAGE	1	50	20	50
104-559-450 INSURANCE - P&C	4,803	4,025	3,965	4,905
104-559-460 REPAIRS & MAINTENANCE	31,701	7,375	8,165	7,375
104-559-462 R&M - EQUIPMENT	38	-	-	-
104-559-490 OTHER CURRENT CHARGES	5,389	100	153	100
104-559-491 LEGAL ADVERTISING	-	150	-	150
104-559-492 SPECIAL DISTRICT FEE	175	175	175	175
104-559-499 CRA PROGRAMS	44,500	50,000	39,963	80,000
104-559-510 OFFICE SUPPLIES	581	-	300	500
104-559-520 OPERATING SUPPLIES	1,467	350	1,044	350
104-559-540 DUES & SUBSCRIPTIONS	620	745	200	745
104-559-550 TRAINING	495	395	350	395
104-559-560 URBAN FORESTRY	10,800	35,000	17,150	35,000



COMMUNITY REDEVELOPMENT AGENCY

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
OPERATING EXPENDITURES TOTAL	134,537	162,685	116,485	197,045
CAPITAL OUTLAY:				
104-559-610 LAND	-	-	-	300,000
104-559-630 INFRASTRUCTURE	194,400	175,000	169,890	340,000
CAPITAL OUTLAY TOTAL	194,400	175,000	169,890	640,000
104-559-910 ADMINISTRATIVE SERVICES	-	-	-	56,680
TOTAL EXPENDITURES	365,165	400,675	349,365	960,461
FUND BALANCE, SEPTEMBER 30	99,618	480,744	307,315	96,808



COMMUNITY REDEVELOPMENT AGENCY

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
ASSISTANT TO THE CITY MANAGER (SPLIT W/CODE)	0.5	0.75	0.75
TOTAL	0.5	0.75	0.75

CAPITAL OUTLAY DETAILS

104-559-610 Land	
Potential land acquisition	300,000
104-559-630 Infrastructure	
Street resurfacing	150,000
Street signs and other wayfinding signage	50,000
Lighting improvements	50,000
Bus shelters and benches	40,000
Parking	50,000
	<u>\$ 340,000</u>





FINANCE & ADMINISTRATION

GOALS:

To efficiently and effectively implement and administer the policies, programs and services approved by the City Council. To provide administrative, city clerk and fiscal programs to meet all legal, professional and management requirements.

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
PERSONAL SERVICES	\$ 674,486	\$ 751,275	\$ 747,383	\$ 830,190
OPERATING EXPENDITURES	236,221	223,882	307,905	253,175
CAPITAL OUTLAY	-	-	-	-
	<u>\$ 910,707</u>	<u>\$ 975,157</u>	<u>\$ 1,055,288</u>	<u>\$ 1,083,365</u>

OBJECTIVES:

- ☆ Proper allocation of City resources and manpower in conformance with City Council
- ☆ To provide complete and accurate financial data on a timely basis.
- ☆ To continue to produce a Comprehensive Annual Financial Report that meets the GFOA Award for Excellence guidelines.
- ☆ To continue produce a high quality Annual Budget document.
- ☆ Maintain the official records of the City Council in accordance with legal requirements.

RESULTS:

- ⇒ Effective execution of City Council policy.
- ⇒ Permanent documentation of all action taken by City Council.
- ⇒ Conduct elections in strict compliance with state statutes
- ⇒ To communicate effectively with the citizens of Umatilla regarding results of operations as well as planning for the future.
- ⇒ To safeguard the City's liquid assets while earning interest to provide additional operating capital.
- ⇒ Secure and protect the City's information systems, networks and data.



FINANCE & ADMINISTRATION

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	
PERSONAL SERVICES:					
001-513-120	REGULAR SALARIES & WAGES	472,968	501,790	500,905	543,090
001-513-140	OVERTIME	1,878	5,000	3,980	5,000
001-513-210	FICA TAXES	35,321	40,870	39,980	44,060
001-513-220	RETIREMENT CONTRIBUTION	74,478	92,440	92,410	111,030
001-513-221	OTHER RET CONTRIBUTION	20,090	20,950	20,955	22,645
001-513-230	LIFE & HEALTH INSURANCE	68,336	89,205	87,470	102,515
001-513-240	WORKERS COMPENSATION	1,415	1,020	1,683	1,850
	PERSONAL SERVICES TOTAL	674,486	751,275	747,383	830,190
OPERATING EXPENDITURES:					
001-513-310	PROFESSIONAL SERVICES	-	-	12,000	12,000
001-513-311	ATTORNEY SERVICES	7,252	5,000	9,590	10,000
001-513-320	ACCOUNTING & AUDITING	19,000	20,000	20,000	20,000
001-513-340	CONTRACTUAL SERVICES	23,435	70,750	69,800	71,810
001-513-400	TRAVEL AND PER DIEM	5,279	10,600	9,450	10,600
001-513-410	COMMUNICATION SERVICES	4,969	6,725	5,900	6,725
001-513-420	POSTAGE	1,023	1,500	1,350	1,500
001-513-430	UTILITY SERVICES	14,662	14,450	15,600	15,600
001-513-440	RENTALS & LEASES	2,705	5,000	6,775	6,800
001-513-450	INSURANCE	8,852	2,342	1,325	4,055
001-513-460	REPAIRS & MAINTENANCE	126,462	54,560	127,210	56,795
001-513-461	R&M - BUILDINGS	893	1,000	1,000	1,000
001-513-462	R&M - EQUIPMENT	100	750	500	500
001-513-463	R&M - VEHICLE	180	500	200	500
001-513-470	PRINTING & BINDING	721	700	595	600
001-513-490	OTHER CURRENT CHARGES	367	545	530	545
001-513-491	LEGAL ADVERTISING	2,531	1,360	1,055	1,360
001-513-510	OFFICE SUPPLIES	9,748	17,220	15,870	21,665
001-513-520	OPERATING SUPPLIES	771	3,500	3,070	3,500
001-513-522	FUEL & OIL	299	300	218	300
001-513-540	DUES & SUBSCRIPTIONS	2,839	2,560	1,945	2,570
001-513-550	TRAINING	4,133	4,520	3,922	4,750
	OPERATING EXPENDITURES TOTAL	236,221	223,882	307,905	253,175
	TOTAL FINANCE & ADMINISTRATION	910,707	975,157	1,055,288	1,083,365



FINANCE & ADMINISTRATION

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
CITY MANAGER	1.0	1.0	1.0
CITY CLERK	1.0	1.0	1.0
FINANCE & ADMIN SERVICES DIRECTOR	1.0	1.0	1.0
STAFF ACCOUNTANT	1.0	1.0	1.0
GRANTS ADMINISTRATOR	-	-	1.0
CUSTOMER SERVICE SUPV (split with Utilities)	0.5	0.5	0.5
ACCOUNTING CLERK I (split with Utilities)	1.0	1.0	0.5
EMPLOYEE SERVICES SPECIALIST	1.0	1.0	1.0
UTILITIES ACCOUNT CLERK (funded by Utilities)	1.0	1.0	-
TOTAL	7.5	7.5	7.0





LIBRARY

GOALS:

Foster a lifelong love of reading, learning and commitment to literacy. Offer books using all formats, technology, and resources that ensure free, reliable access to information and ideas. To provide programs that promote creativity and love of reading through the continuation of the summer reading program as well as adult and teen programs. To provide training, guidance, and instruction to help library users navigate the information environment. To provide a place for our community to collaborate and explore ideas.

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
PERSONAL SERVICES	\$ 259,634	\$ 270,950	\$ 311,846	\$ 290,165
OPERATING EXPENDITURES	49,362	64,516	57,188	69,594
CAPITAL OUTLAY	13,373	13,500	26,630	13,500
	<u>\$ 322,369</u>	<u>\$ 348,966</u>	<u>\$ 395,664</u>	<u>\$ 373,259</u>

Objectives:

- ☆ Ensure that everyone has access to current technology, information, and ideas.
- ☆ Provide ample resources to meet community needs and interests.
- ☆ Cooperate and partner with other county organizations to improve and deliver library service.

RESULTS:

- ⇒ Encouraging and environment of innovation.
- ⇒ Promote community ownership of the library as a personal resource.
- ⇒ Improve user access to Library print and computer-based holdings in order to promote greater use of collections.



LIBRARY

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
PERSONAL SERVICES:				
001-571-120 REGULAR SALARIES & WAGES	182,283	200,910	227,775	213,800
001-571-210 FICA TAXES	13,627	15,370	17,069	16,355
001-571-220 RETIREMENT CONTRIBUTION	20,422	23,930	27,128	29,015
001-571-230 LIFE & HEALTH INSURANCE	42,548	30,335	39,215	30,625
001-571-240 WORKERS COMPENSATION	754	405	659	370
PERSONAL SERVICES TOTAL	259,634	270,950	311,846	290,165
OPERATING EXPENDITURES:				
001-571-340 CONTRACTUAL SERVICES	2,871	1,875	1,750	1,875
001-571-400 TRAVEL AND PER DIEM	314	600	375	600
001-571-410 COMMUNICATION SERVICES	21,546	21,910	21,250	21,910
001-571-430 UTILITY SERVICES	16,861	11,400	12,860	11,400
001-571-440 RENTALS & LEASES	971	1,200	1,005	1,200
001-571-450 INSURANCE	1,201	16,496	10,833	21,574
001-571-460 REPAIR & MAINTENANCE	475	2,000	1,670	2,000
001-571-461 R&M - BUILDINGS	347	1,000	350	1,000
001-571-462 R&M - EQUIPMENT	50	300	260	300
001-571-470 PRINTING	632	1,350	540	1,350
001-571-510 OFFICE SUPPLIES	1,569	3,500	3,500	3,500
001-571-520 OPERATING SUPPLIES	2,212	2,500	2,500	2,500
001-571-540 DUES & SUBSCRIPTIONS	203	275	275	275
001-571-550 TRAINING	110	110	20	110
OPERATING EXPENDITURES TOTAL	49,362	64,516	57,188	69,594
CAPITAL OUTLAY:				
001-571-640 MACHINERY & EQUIPMENT	-	-	13,240	-
001-571-660 BOOK COLLECTION	13,373	13,500	13,390	13,500
CAPITAL OUTLAY TOTAL	13,373	13,500	26,630	13,500
TOTAL LIBRARY	322,369	348,966	395,664	373,259



LIBRARY

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Library Director	1.0	1.0	1.0
Librarians - Full Time	4.0	4.0	4.0
Librarians - Part Time	2.0	2.0	2.0
TOTAL	7.0	7.0	7.0

CAPITAL OUTLAY

001-571-660 - Library Materials	
Annual Allocation	\$ 6,500
Endowment Allocation	7,000





LAW ENFORCEMENT

GOALS:

Provide a high caliber police force capable of maintaining law and order through the enforcement of laws and city codes thus ensuring a safe environment for our citizens. To provide timely and professional response to calls for service.

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
PERSONAL SERVICES	\$ 837,563	\$ 973,625	\$ 825,210	\$ 1,031,895
OPERATING EXPENDITURES	135,545	146,537	126,987	161,908
CAPITAL OUTLAY	-	-	-	-
	<u>\$ 973,108</u>	<u>\$ 1,120,162</u>	<u>\$ 952,197</u>	<u>\$ 1,193,803</u>

OBJECTIVES:

- ☆ Provide officers with effective training in current procedures.
- ☆ Partner with other agencies to build relationships and enhance knowledge.
- ☆ Maintain records documenting delivery of police services and the reporting of crime.
- ☆ Arrest law violators to ensure compliance with local and state laws.

RESULTS:

- ⇒ Conduct initial investigations into reported crimes: documenting the results.
- ⇒ Provide effective Code Enforcement within the City.
- ⇒ Conduct highly visible preventative crime patrols.
- ⇒ Participation in local events to interact with the public in social settings.



LAW ENFORCEMENT

	2022	2023	2023	2024
	ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:				
001-521-120 REGULAR SALARIES & WAGES	503,890	641,150	551,920	692,210
001-521-125 INCENTIVE	8,653	11,550	9,510	11,550
001-521-140 OVERTIME	6,883	10,000	4,970	10,000
001-521-150 SPECIAL PAY	10,780	-	12,745	10,000
001-521-210 FICA TAXES	38,187	50,550	41,850	54,605
001-521-220 RETIREMENT CONTRIBUTION	62,115	38,755	61,310	30,995
001-521-230 LIFE & HEALTH INSURANCE	183,135	194,690	126,854	196,380
001-521-240 WORKERS COMPENSATION	23,920	26,930	16,051	26,155
PERSONAL SERVICES TOTAL	837,563	973,625	825,210	1,031,895
OPERATING EXPENDITURES:				
001-521-310 PROFESSIONAL SERVICES	1,565	3,630	939	3,630
001-521-311 ATTORNEY SERVICES	1,594	2,000	2,104	2,000
001-521-340 CONTRACTUAL SERVICES	1,841	20,100	5,301	20,870
001-521-400 TRAVEL & PER DIEM	1,285	150	336	150
001-521-410 COMMUNICATION SERVICES	8,094	7,365	9,701	10,965
001-521-420 POSTAGE	238	350	155	350
001-521-430 UTILITY SERVICES	5,832	7,000	4,507	7,000
001-521-440 RENTALS & LEASES	16,288	16,235	21,852	23,600
001-521-450 INSURANCE	24,898	17,537	10,860	20,596
001-521-451 INSURANCE - OTHER	4,268	100	2,134	100
001-521-460 REPAIRS & MAINTENANCE	1,112	6,120	5,404	6,250
001-521-461 R&M - BUILDINGS	747	500	-	500
001-521-462 R&M - EQUIPMENT	7,260	5,435	5,424	5,740
001-521-463 R&M - VEHICLES	6,919	8,000	7,373	8,000
001-521-470 PRINTING & BINDING	150	500	316	500
001-521-510 OFFICE SUPPLIES	6,568	2,025	8,280	2,025
001-521-520 OPERATING SUPPLIES	8,483	9,595	8,873	9,737
001-521-521 UNIFORMS	1,411	5,000	2,930	5,000
001-521-522 FUEL AND OIL	35,260	33,000	28,343	33,000
001-521-540 DUES & SUBSCRIPTIONS	1,395	1,895	1,695	1,895
001-521-550 TRAINING	337	-	460	-
OPERATING EXPENDITURES TOTAL	135,545	146,537	126,987	161,908
TOTAL LAW ENFORCEMENT	973,108	1,120,162	952,197	1,193,803



LAW ENFORCEMENT

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
POLICE CHIEF	1.0	1.0	1.0
POLICE OFFICERS	8.0	8.0	8.0
POLICE OFFICERS (PT)	2.0	2.0	2.0
CROSSING GUARDS (PT)	2.0	2.0	2.0
ADMINISTRATIVE ASSISTANT	1.0	1.0	1.0
TOTAL	14.0	14.0	14.0

CAPITAL OUTLAY

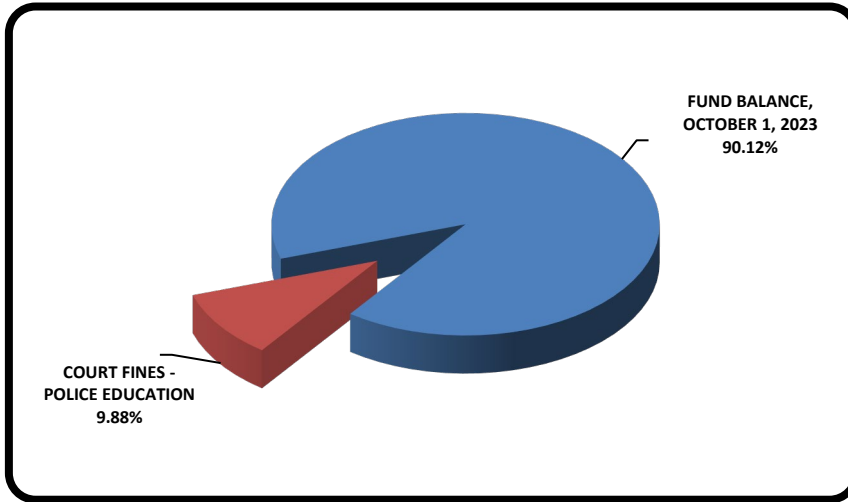
Infrastructure Surtax Fund

301-521-640 - Machinery and Equipment
Police Vehicles (2)
(applying for USDA 35% grant match)

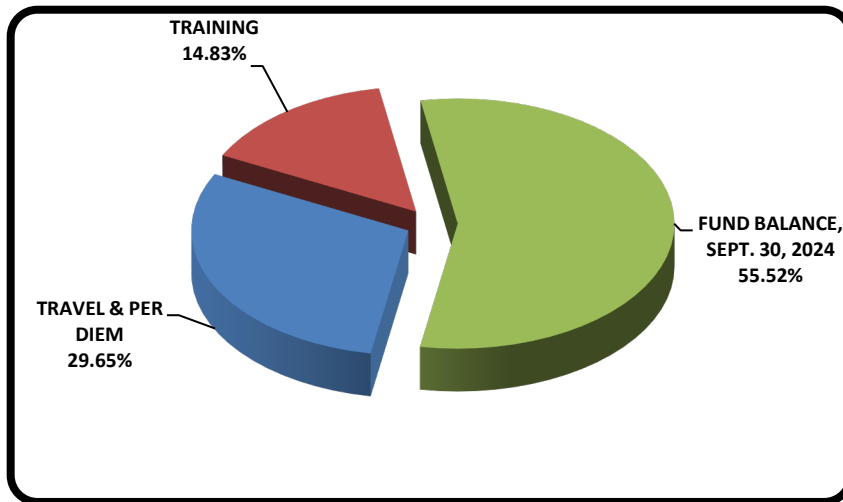
\$ 104,310



POLICE EDUCATION FUND



	<u>BUDGET</u>	<u>PERCENT REVENUES</u>
FUND BALANCE, OCTOBER 1, 2023	\$ 4,559	90.12%
COURT FINES - POLICE EDUCATION	500	9.88%
TOTAL AVAILABLE RESOURCES	<u>\$ 5,059</u>	<u>100.00%</u>



	<u>BUDGET</u>	<u>PERCENT EXPENSES</u>
TRAVEL & PER DIEM	\$ 1,500	29.65%
TRAINING	750	14.83%
FUND BALANCE, SEPT. 30, 2024	2,809	55.52%
TOTAL USE OF RESOURCES	<u>\$ 5,059</u>	<u>100.00%</u>



POLICE EDUCATION FUND

GOALS:

To provide job specific state mandated training, and provide for individual and organizational development while reducing potential liabilities.

	2022	2023	2023	2024
	ACTUAL	BUDGET	ESTIMATE	BUDGET
OPERATING EXPENDITURES	851	2,250	427	2,250
	\$ 851	\$ 2,250	\$ 427	\$ 2,250

OBJECTIVES:

☆ To complete the following core courses within the recommended time frames.

RESULTS:

⇒ To ensure that police personnel are similarly trained and educated, providing a base from which they will each be able to identify specific training related direction and needs, during the course of their career.

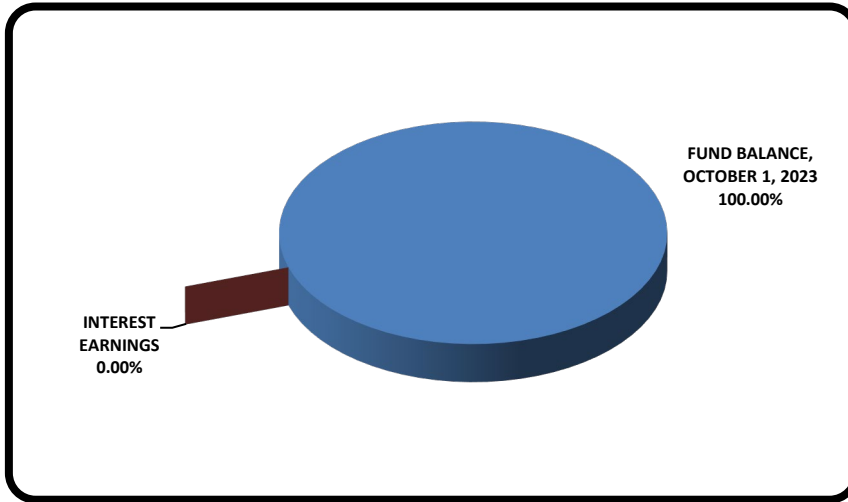


POLICE EDUCATION FUND

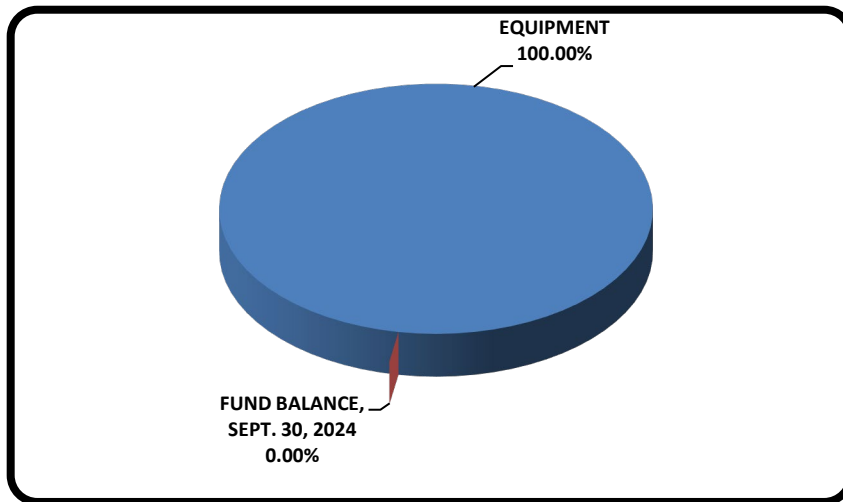
	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
FUND BALANCE, OCTOBER 1	5,410	6,991	4,814	4,559
ADD REVENUES:				
106-351-300 COURT FINES - POLICE ED	255	500	172	500
TOTAL REVENUES AVAILABLE	5,665	7,491	4,986	5,059
DEDUCT EXPENDITURES:				
106-521-400 TRAVEL AND PER DIEM	601	1,500	-	1,500
106-521-550 TRAINING	250	750	427	750
TOTAL EXPENDITURES	851	2,250	427	2,250
FUND BALANCE, SEPTEMBER 30	<u>4,814</u>	<u>5,241</u>	<u>4,559</u>	<u>2,809</u>



POLICE AUTOMATION FUND



	<u>BUDGET</u>	<u>PERCENT REVENUES</u>
FUND BALANCE, OCTOBER 1, 2023	\$ 1,340	100.00%
INTEREST EARNINGS	-	0.00%
TOTAL AVAILABLE RESOURCES	<u>\$ 1,340</u>	<u>100.00%</u>



	<u>BUDGET</u>	<u>PERCENT EXPENSES</u>
EQUIPMENT	\$ 1,340	100.00%
FUND BALANCE, SEPT. 30, 2024	-	0.00%
TOTAL USE OF RESOURCES	<u>\$ 1,340</u>	<u>100.00%</u>



POLICE AUTOMATION FUND

GOALS:

To provide funding for upgrades of electronic devices to enable improvements of crime fighting equipment and services. The funding for this was eliminated by the County in 2012 to use it for the new 800 MHz radio system. The remaining funds are being rolled over until depleted.

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
CAPITAL OUTLAY	-	1,340	-	1,340
	\$ -	\$ 1,340	\$ -	\$ 1,340

OBJECTIVES:

☆ To fund the police mission in areas where there are no budgeted provisions.

RESULTS:

⇒ To enhance the working environment of the Criminal Investigation Unit with more efficient equipment without using tax dollars.

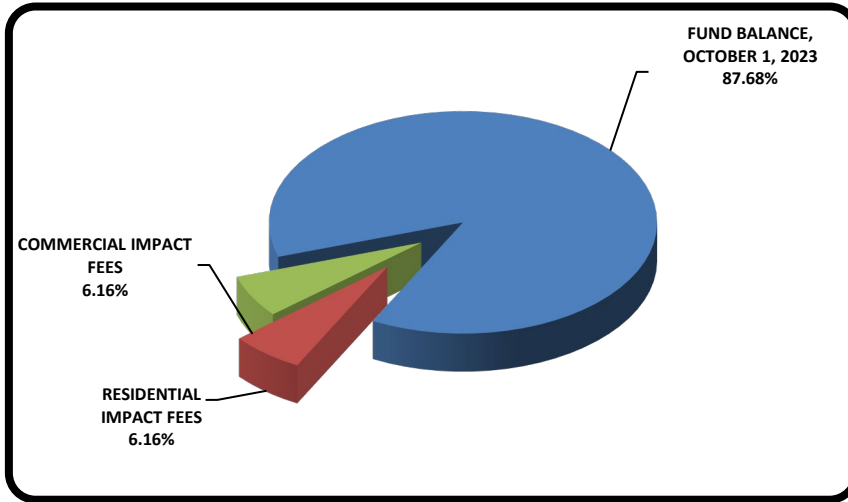


POLICE AUTOMATION FUND

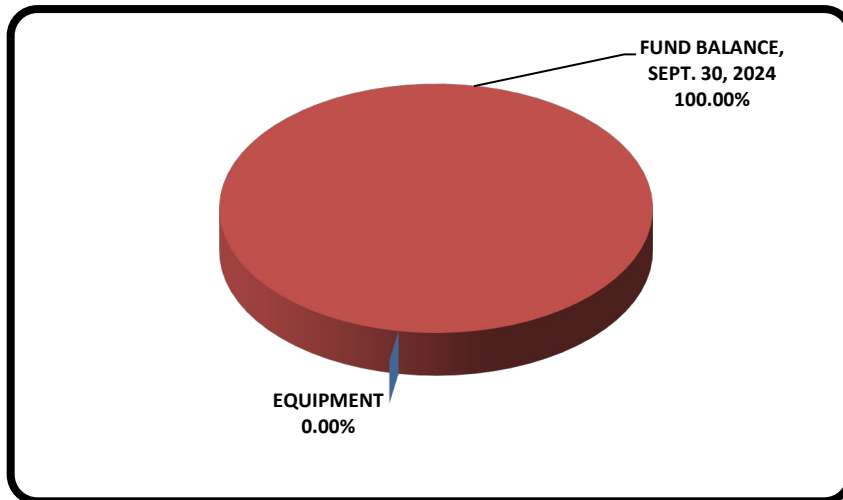
	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
FUND BALANCE, OCTOBER 1	1,340	1,340	1,340	1,340
ADD REVENUES:				
107-361-100 INTEREST EARNINGS	-	-	-	-
TOTAL REVENUES AVAILABLE	1,340	1,340	1,340	1,340
DEDUCT EXPENDITURES:				
107-521-640 EQUIPMENT	-	1,340	-	1,340
TOTAL EXPENDITURES	-	1,340	-	1,340
FUND BALANCE, SEPTEMBER 30	<u>1,340</u>	<u>-</u>	<u>1,340</u>	<u>-</u>



POLICE IMPACT FEE FUND



	<u>BUDGET</u>	<u>PERCENT REVENUES</u>
FUND BALANCE, OCTOBER 1, 2023	\$ 142,329	87.68%
RESIDENTIAL IMPACT FEES	10,000	6.16%
COMMERCIAL IMPACT FEES	10,000	6.16%
TOTAL AVAILABLE RESOURCES	<u>\$ 162,329</u>	<u>100.00%</u>



	<u>BUDGET</u>	<u>PERCENT EXPENSES</u>
EQUIPMENT	\$ -	0.00%
FUND BALANCE, SEPT. 30, 2024	<u>162,329</u>	<u>100.00%</u>
TOTAL USE OF RESOURCES	<u>\$ 162,329</u>	<u>100.00%</u>



POLICE IMPACT FEE FUND

GOALS:

To provide funding to ensure the police department is able to continue to meet the needs of all of its citizens as the City grows. Increased growth requires increased demand on the department, the impact fees are used when additional capital is needed to expand the existing resources of the department.

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
CAPITAL OUTLAY	-	-	-	-
	\$ -	\$ -	\$ -	\$ -

OBJECTIVES:

☆ To provide resources in order to maintain a consistent level of service for all citizens.

RESULTS:

⇒ To ensure the police functions are able to remain stable as the City grows without using tax dollars.

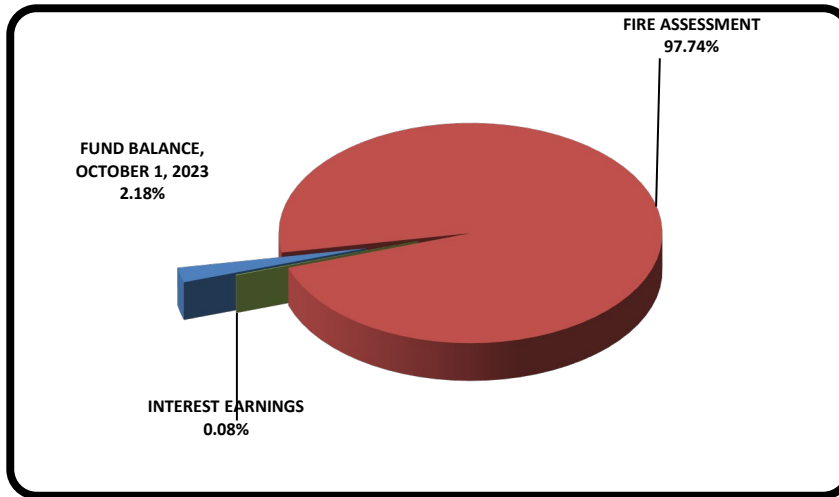


POLICE IMPACT FEE FUND

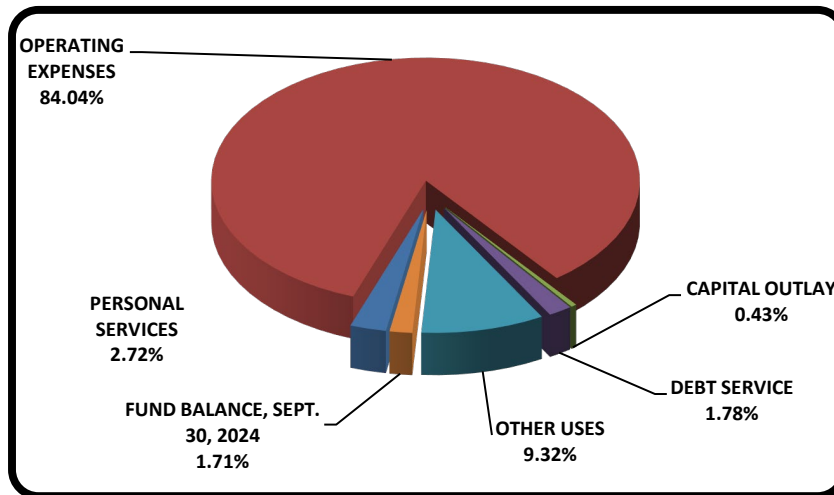
	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	ACTUAL	BUDGET	ESTIMATE	BUDGET
FUND BALANCE, OCTOBER 1	87,535	127,342	132,949	142,329
ADD REVENUES:				
114-324-110 RESIDENTIAL IMPACT FEES	14,384	10,000	9,380	10,000
114-324-120 COMMERCIAL IMPACT FEES	31,030	10,000	-	10,000
TOTAL REVENUES AVAILABLE	132,949	147,342	142,329	162,329
DEDUCT EXPENDITURES:				
114-521-640 EQUIPMENT	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
FUND BALANCE, SEPTEMBER 30	<u>132,949</u>	<u>147,342</u>	<u>142,329</u>	<u>162,329</u>



FIRE ASSESSMENT FUND



	<u>BUDGET</u>	<u>PERCENT REVENUES</u>
FUND BALANCE, OCTOBER 1, 2023	\$ 12,752	2.18%
FIRE ASSESSMENT	571,880	97.74%
INTEREST EARNINGS	450	0.08%
TOTAL AVAILABLE RESOURCES	<u>\$ 585,082</u>	<u>100.00%</u>



	<u>BUDGET</u>	<u>PERCENT EXPENSES</u>
PERSONAL SERVICES	\$ 15,920	2.72%
OPERATING EXPENSES	491,709	84.04%
CAPITAL OUTLAY	2,500	0.43%
DEBT SERVICE	10,404	1.78%
OTHER USES	54,540	9.32%
FUND BALANCE, SEPT. 30, 2024	10,009	1.71%
TOTAL USE OF RESOURCES	<u>\$ 585,082</u>	<u>100.00%</u>



FIRE ASSESSMENT FUND

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
FUND BALANCE, OCTOBER 1	84,922	72,783	44,544	12,752
ADD REVENUES:				
110-325-200 FIRE ASSESSMENT	363,659	394,993	392,563	571,880
110-331-100 FEDERAL GRANTS	12,127	-	-	-
110-361-100 INTEREST EARNINGS	476	450	410	450
110-369-900 MISCELLANEOUS REVENUE	-	-	1,546	-
110-369-910 REFUND PRIOR YEAR EXPEND	105	-	-	-
TOTAL REVENUES AVAILABLE	461,289	468,226	439,063	585,082
DEDUCT EXPENDITURES:				
PERSONAL SERVICES	2,596	2,550	12,500	15,920
OPERATING EXPENSES	389,071	406,697	384,440	491,709
CAPITAL OUTLAY	-	-	3,968	2,500
DEBT SERVICES	10,078	10,403	10,403	10,404
OTHER USES	15,000	15,000	15,000	54,540
TOTAL EXPENDITURES	416,745	434,650	426,311	575,073
FUND BALANCE, SEPTEMBER 30	<u>44,544</u>	<u>33,576</u>	<u>12,752</u>	<u>10,009</u>



FIRE RESCUE DEPARTMENT

GOALS:

To provide comprehensive services for the protection of citizens from the damages of fire and medical emergencies and to provide prevention and education services that are responsive to the needs of the community.

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
PERSONAL SERVICES	\$ 2,596	\$ 2,550	\$ 12,500	\$ 15,920
OPERATING EXPENDITURES	389,071	406,697	384,440	491,709
CAPITAL OUTLAY	-	-	3,968	2,500
DEBT SERVICES	10,078	10,403	10,403	10,404
OTHER USES	15,000	15,000	15,000	54,540
	<u>\$ 416,745</u>	<u>\$ 434,650</u>	<u>\$ 426,311</u>	<u>\$ 575,073</u>

OBJECTIVES:

- ☆ Provide fire protection and prevention and related services commensurate with community expectations through effective administration.
- ☆ Increase positive contact with the businesses and keep up to date with any changes to the City so as to ensure the protection of our citizen's lives and property.
- ☆ Improve commercial pre-fire planning process and documentation.

RESULTS:

- ⇒ A trained volunteer staff capable of providing a wide range of information and services responsive to the community's needs.
- ⇒ Encourage quality improvement through a continuous self assessment process.
- ⇒ Increase positive contact with the businesses and keep up to date with any changes to the interior of buildings.



FIRE RESCUE DEPARTMENT

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
PERSONAL SERVICES:				
110-522-240 WORKERS COMPENSATION	2,596	2,550	12,500	15,920
PERSONAL SERVICES TOTAL	2,596	2,550	12,500	15,920
OPERATING EXPENDITURES:				
110-522-310 PROFESSIONAL SERVICES	36,597	45,750	29,330	39,650
110-522-311 ATTORNEY SERVICES	669	500	621	650
110-522-340 CONTRACTUAL SERVICES	9,798	2,100	2,125	7,800
110-522-341 STIPEND FIREFIGHTERS	188,937	231,192	255,749	283,776
110-522-400 TRAVEL & PER DIEM	-	50	-	-
110-522-410 COMMUNICATION SERVICES	8,148	7,255	5,347	7,255
110-522-420 POSTAGE	28	100	-	-
110-522-430 UTILITY SERVICES	8,595	5,800	5,161	5,800
110-522-450 INSURANCE	25,013	27,500	24,881	41,263
110-522-460 REPAIRS & MAINTENANCE	9,208	15,850	3,067	10,150
110-522-461 R&M - BUILDINGS	7,020	-	225	27,000
110-522-462 R&M - EQUIPMENT	17,790	8,830	3,222	10,000
110-522-463 R&M - VEHICLES	29,267	16,200	14,775	20,000
110-522-490 OTHER CURRENT CHARGES	556	7,600	650	200
110-522-510 OFFICE SUPPLIES	1,497	-	3,208	1,500
110-522-520 OPERATING SUPPLIES	17,077	23,650	23,156	8,900
110-522-521 UNIFORMS	15,258	2,500	1,705	10,200
110-522-522 FUEL AND OIL	10,703	10,000	9,984	12,000
110-522-540 DUES & SUBSCRIPTIONS	820	820	375	565
110-522-550 TRAINING	2,090	1,000	859	5,000
OPERATING EXPENDITURES TOTAL	389,071	406,697	384,440	491,709
CAPITAL OUTLAY:				
110-522-640 MACHINERY & EQUIPMENT	-	-	3,968	2,500
CAPITAL OUTLAY TOTAL	-	-	3,968	2,500
DEBT SERVICES:				
110-522-710 PRINCIPAL	8,248	8,526	8,526	8,814
110-522-720 INTEREST	1,830	1,877	1,877	1,590
DEBT SERVICES TOTAL	10,078	10,403	10,403	10,404
110-522-910 ADMINISTRATIVE SERVICES	15,000	15,000	15,000	54,540
TOTAL FIRE RESCUE DEPARTMENT	416,745	434,650	426,311	575,073



FIRE RESCUE DEPARTMENT

MANPOWER ANALYSIS

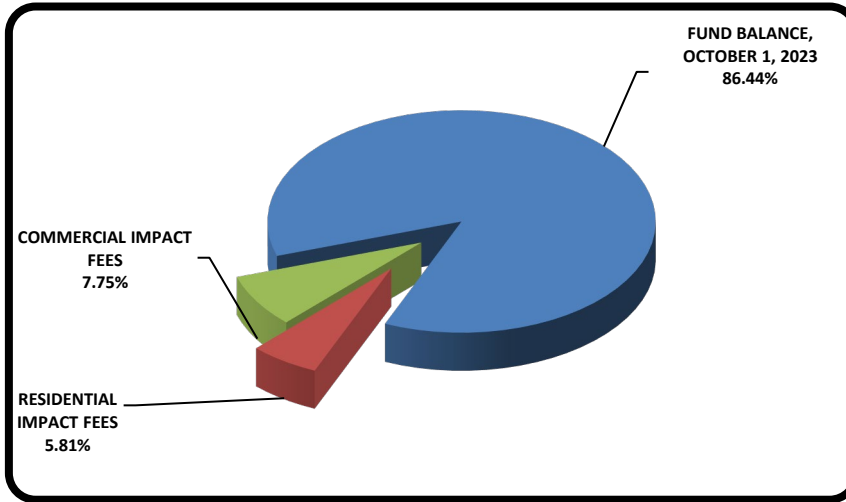
<u>POSITION</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
CONTRACT FIRE CHIEF	1.0	1.0	1.0
STIPEND FIREFIGHTERS (FTE)	2.0	2.0	2.0
FIRE INSPECTOR (FTE)	1.0	1.0	1.0
TOTAL	4.0	4.0	4.0

CAPITAL OUTLAY

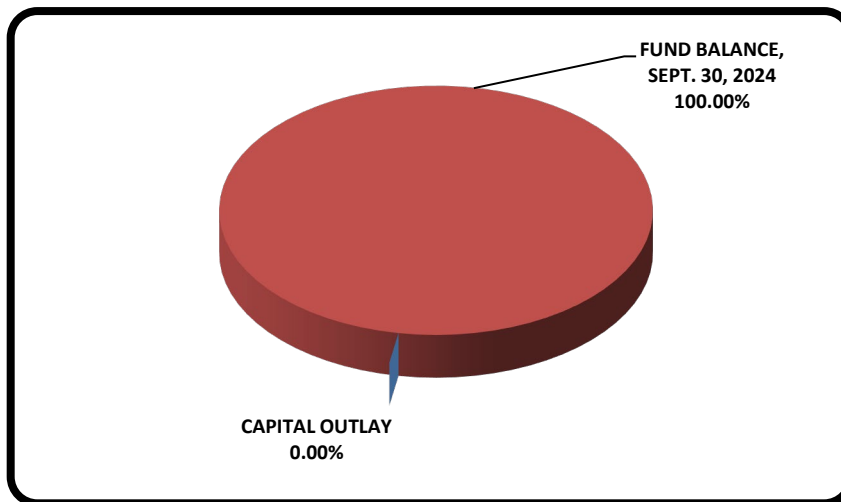
110-522-640 - Machinery and Equipment	
Brush/Attach 17 Warn Winch including installation	2,500



FIRE IMPACT FEE FUND



	<u>BUDGET</u>	<u>PERCENT REVENUES</u>
FUND BALANCE, OCTOBER 1, 2023	\$ 111,599	86.44%
RESIDENTIAL IMPACT FEES	7,500	5.81%
COMMERCIAL IMPACT FEES	10,000	7.75%
TOTAL AVAILABLE RESOURCES	<u>\$ 129,099</u>	<u>100.00%</u>



	<u>BUDGET</u>	<u>PERCENT EXPENSES</u>
CAPITAL OUTLAY	\$ -	0.00%
FUND BALANCE, SEPT. 30, 2024	<u>129,099</u>	<u>100.00%</u>
TOTAL USE OF RESOURCES	<u>\$ 129,099</u>	<u>100.00%</u>



FIRE IMPACT FEE FUND

GOALS:

To provide funding to ensure the fire department is able to continue to meet the needs of all of its citizens as the City grows. Increased growth requires increased demand on the department, the impact fees are used when additional capital is needed to expand the existing resources of the department.

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
CAPITAL OUTLAY	-	-	-	-
	\$ -	\$ -	\$ -	\$ -

OBJECTIVES:

☆ To provide resources in order to maintain a consistent level of service for all citizens.

RESULTS:

⇒ To ensure fire protection services are able to remain stable as the City grows without using tax dollars.



FIRE IMPACT FEE FUND

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
FUND BALANCE, OCTOBER 1	64,852	99,016	103,507	111,599
ADD REVENUES:				
112-324-110 RESIDENTIAL IMPACT FEES	8,565	7,500	8,092	7,500
112-324-120 COMMERCIAL IMPACT FEES	30,090	10,000	-	10,000
TOTAL REVENUES AVAILABLE	103,507	116,516	111,599	129,099
DEDUCT EXPENDITURES:				
112-522-640 EQUIPMENT	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
FUND BALANCE, SEPTEMBER 30	<u>103,507</u>	<u>116,516</u>	<u>111,599</u>	<u>129,099</u>



COMMUNITY DEVELOPMENT - PLANNING & PERMITTING

GOALS:

To promote the physical and economic development/redevelopment of property within the City in a manner consistent with adopted plans, regulations and policies. To provide the planning, organization, direction and supervisory services necessary to implement the functions managed under the jurisdiction of the program.

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
PERSONAL SERVICES	\$ 114,615	\$ 117,200	\$ 95,303	\$ 127,965
OPERATING EXPENDITURES	84,379	66,112	49,306	112,486
	<u>\$ 198,994</u>	<u>\$ 183,312</u>	<u>\$ 144,609</u>	<u>\$ 240,451</u>

OBJECTIVES:

- ☆ Keep the City in compliance with state and county planning and development requirements.
- ☆ Process applications for development and redevelopment, voluntary annexations, comp plan amendments and variances in a timely manner.
- ☆ Protect and preserve the City's natural environment.
- ☆ Aid and advise citizens, organizations and City staff in engineering and other matters requiring engineering expertise.

RESULTS:

- ⇒ Maintain strict compliance with all applicable regulations.
- ⇒ Continued ability to provide a variety of services which stimulate the development and redevelopment of property in the City.
- ⇒ Promote the City as a desirable place to live and work.
- ⇒ Manage budget and resources for their maximum potential.



COMMUNITY DEVELOPMENT - PLANNING & PERMITTING

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	
PERSONAL SERVICES:					
001-515-120	REGULAR SALARIES & WAGES	81,957	92,320	72,799	99,835
001-515-140	OVERTIME	59	1,500	230	1,500
001-515-210	FICA TAXES	6,048	7,180	5,587	7,750
001-515-220	RETIREMENT CONTRIBUTION	8,632	11,175	8,386	13,750
001-515-221	OTHER RET CONTRIBUTION	1,159	1,180	1,327	1,265
001-515-230	LIFE & HEALTH INSURANCE	15,488	3,660	6,677	3,690
001-515-240	WORKERS COMPENSATION	1,272	185	297	175
	PERSONAL SERVICES TOTAL	114,615	117,200	95,303	127,965
OPERATING EXPENDITURES:					
001-515-310	PROFESSIONAL SERVICES	-	-	-	51,000
001-515-311	ATTORNEY SERVICES	14,327	16,000	17,210	16,000
001-515-313	COMMUNITY PLANNING	51,121	25,000	19,735	25,000
001-515-340	CONTRACTUAL SERVICES	-	1,500	-	1,500
001-515-400	TRAVEL & PER DIEM	777	1,000	215	1,000
001-515-420	POSTAGE	213	150	135	150
001-515-450	INSURANCE	1,374	1,342	881	2,666
001-515-460	REPAIR & MAINTENANCE	13,959	13,950	5,255	8,000
001-515-490	OTHER CURRENT CHARGES	125	100	-	100
001-515-491	LEGAL ADVERTISING	680	3,000	3,150	3,000
001-515-510	OFFICE SUPPLIES	1,049	1,800	1,555	1,800
001-515-520	OPERATING SUPPLIES	40	200	25	200
001-515-540	DUES & SUBSCRIPTIONS	236	420	30	420
001-515-550	TRAINING	478	1,650	1,115	1,650
	OPERATING EXPENDITURES TOTAL	84,379	66,112	49,306	112,486
	TOTAL PLANNING & COMMUNITY DEVELOP	198,994	183,312	144,609	240,451



COMMUNITY DEVELOPMENT - PLANNING & PERMITTING

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
PERMIT CLERK	1.0	1.0	1.0
PLANNING & ZONING CLERK	1.0	1.0	1.0
DEV & PUBLIC SVCS DIRECTOR (split with Utilities)	0.5	0.5	0.5
TOTAL	2.5	2.5	2.5



COMMUNITY DEVELOPMENT - BUILDING

GOALS:

To organize the services necessary to implement the functions managed under the jurisdiction of the Building Division. To ensure that all construction within the City conforms to all applicable state and local codes and improve the image, reputation and attractiveness of the City to its current and potential residents.

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
PERSONAL SERVICES	\$ 63,670	\$ 67,025	\$ 66,495	\$ 68,965
OPERATING EXPENDITURES	2,970	5,809	6,740	6,942
CAPITAL OUTLAY	-	-	-	-
	<u>\$ 66,640</u>	<u>\$ 72,834</u>	<u>\$ 73,235</u>	<u>\$ 75,907</u>

OBJECTIVES:

- ☆ Conduct the Building Inspection Department in a professional and efficient manner which benefits the community.
- ☆ Review all building plans to ensure compliance with all applicable codes.
- ☆ Issue permits in the City where required by applicable codes.
- ☆ Provide comprehensive inspections and ensure proper construction practices are followed.

RESULTS:

- ⇒ A professional and expeditious operation of the Building Department.
- ⇒ Construction plans that maintain compliance with applicable codes.
- ⇒ Promotion of health, safety and welfare through the permitting process.
- ⇒ To provide inspections to ensure safe and proper installations.



COMMUNITY DEVELOPMENT - BUILDING

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
PERSONAL SERVICES:				
001-524-120 REGULAR SALARIES & WAGES	52,210	54,600	54,600	55,640
001-524-210 FICA TAXES	4,012	4,180	4,180	4,260
001-524-220 PENSION CONTRIBUTION	5,836	6,500	6,480	7,550
001-524-240 WORKERS COMPENSATION	1,612	1,745	1,235	1,515
PERSONAL SERVICES TOTAL	63,670	67,025	66,495	68,965
OPERATING EXPENDITURES:				
001-524-410 COMMUNICATIONS	419	455	1,275	1,500
001-524-450 INSURANCE	1,259	1,184	875	1,447
001-524-463 REPAIR & MAINT-VEHICLES	111	400	-	400
001-524-510 OFFICE SUPPLIES	262	500	3,500	500
001-524-520 OPERATING SUPPLIES	-	875	140	500
001-524-522 FUEL & OIL	919	800	950	1,000
001-524-540 DUES & SUBSCRIPTIONS	-	1,145	-	1,145
001-524-550 TRAINING	-	450	-	450
OPERATING EXPENDITURES TOTAL	2,970	5,809	6,740	6,942
TOTAL BUILDING DEPARTMENT	66,640	72,834	73,235	75,907



COMMUNITY DEVELOPMENT - BUILDING

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
BUILDING INSPECTOR - PT	0.5	0.5	0.5
TOTAL	0.5	0.5	0.5



PUBLIC WORKS - CEMETERY

GOALS:

To provide quality service to the public in making final resting place arrangements along with the highest standards of maintenance possible for existing and future cemetery facilities and preservation of all burial and historical records.

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
PERSONAL SERVICES	\$ 2,411	\$ 55,345	\$ 68,363	\$ 56,340
OPERATING EXPENDITURES	21,360	8,861	4,819	6,865
	<u>\$ 23,771</u>	<u>\$ 64,206</u>	<u>\$ 73,182</u>	<u>\$ 63,205</u>

OBJECTIVES:

- ☆ Provide attractive and safe grounds which individuals and families can visit.
- ☆ Maintain official records of the cemetery in accordance with legal requirements.

RESULTS:

- ⇒ Grounds that are suitable for paying respects to loved ones.
- ⇒ Continued records retention/retrieval system for accessibility of data for staff and public inquiries.



PUBLIC WORKS - CEMETERY

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
PERSONAL SERVICES:				
001-539-120 REGULAR SALARIES & WAGES	1,120	32,760	32,020	33,385
001-539-120 OVERTIME	-	500	263	500
001-539-210 FICA TAXES	40	2,545	2,080	2,595
001-539-220 RETIREMENT CONTRIBUTION	62	3,960	3,845	4,600
001-539-230 LIFE & HEALTH INSURANCE	-	12,665	28,545	12,775
001-539-240 WORKERS COMPENSATION	1,189	2,915	1,610	2,485
PERSONAL SERVICES TOTAL	2,411	55,345	68,363	56,340
OPERATING EXPENDITURES:				
001-539-310 PROFESSIONAL SERVICES	16,500	-	-	-
001-539-311 ATTORNEY SERVICES	-	-	144	500
001-539-340 CONTRACTUAL SERVICES	675	2,000	-	-
001-539-430 UTILITY SERVICES	907	1,100	1,105	1,100
001-539-450 INSURANCE	528	36	35	40
001-539-460 REPAIRS & MAINTENANCE	878	3,000	750	2,000
001-539-462 R&M - EQUIPMENT	-	200	-	200
001-539-463 R&M - VEHICLES	104	250	210	250
001-539-520 OPERATING SUPPLIES	944	1,000	910	1,000
001-539-521 UNIFORMS	-	475	375	475
001-539-522 FUEL AND OIL	824	800	1,290	1,300
OPERATING EXPENDITURES TOTAL	21,360	8,861	4,819	6,865
TOTAL CEMETERY	23,771	64,206	73,182	63,205



PUBLIC WORKS - CEMETERY

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
MAINTENANCE SPECIALIST	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
TOTAL	1.0	1.0	1.0



PUBLIC WORKS - ROADS & STREETS

GOALS:

To maintain the City's streets, sidewalks, stormwater systems and rights of way efficiently within the allotted financial and labor resources. To provide management and administration for all Public Works operations including Water & Wastewater, Sanitation, Cemetery, Parks & Recreation, Stormwater and public facilities.

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
PERSONAL SERVICES	\$ 262,823	\$ 342,665	\$ 317,752	\$ 347,860
OPERATING EXPENDITURES	184,601	259,722	193,280	257,433
CAPITAL OUTLAY	-	2,300	10,269	-
	<u>\$ 447,424</u>	<u>\$ 604,687</u>	<u>\$ 521,301</u>	<u>\$ 605,293</u>

OBJECTIVES:

- ☆ Use innovative ideas and processes that will improve maintenance programs, plans and direction which ensure that City resources and personnel are trained and educated at their most efficient and productive level.
- ☆ Regular maintenance and repairs of the City's streets and sidewalks.
- ☆ Operate and maintain city infrastructure efficiently and in compliance with all laws, rules and regulations.

RESULTS:

- ⇒ Better maintained roads, streets and rights of way.
- ⇒ Efficient and productive use of City personnel, equipment and materials to accomplish immediate goals and long range planning of these resources.
- ⇒ Ensure City streets are safe and sufficient for motorists.
- ⇒ City property that is safe and attractive.



PUBLIC WORKS - ROADS & STREETS

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:				
001-541-120 REGULAR SALARIES & WAGES	153,339	216,725	203,136	217,825
001-541-140 OVERTIME	2,568	2,500	5,419	2,500
001-541-210 FICA TAXES	11,272	16,770	14,807	16,855
001-541-220 RETIREMENT CONTRIBUTION	17,607	26,110	24,861	29,900
001-541-230 LIFE & HEALTH INSURANCE	58,963	77,885	67,688	78,550
001-541-240 WORKERS COMPENSATION	19,074	2,675	1,841	2,230
PERSONAL SERVICES TOTAL	262,823	342,665	317,752	347,860
OPERATING EXPENDITURES:				
001-541-311 ATTORNEY SERVICES	685	1,000	305	1,000
001-541-340 CONTRACTUAL SERVICES	227	10,970	247	10,970
001-541-400 TRAVEL AND PER DIEM	132	480	435	480
001-541-410 COMMUNICATION SERVICES	725	2,390	852	2,390
001-541-420 POSTAGE	2	50	4	50
001-541-430 UTILITY SERVICES	84,288	74,800	77,462	78,400
001-541-440 RENTALS & LEASES	-	650	1,056	1,050
001-541-450 INSURANCE	8,765	6,552	7,585	15,123
001-541-460 REPAIRS & MAINTENANCE	12,792	53,710	10,819	40,500
001-541-462 R&M - EQUIPMENT	22,481	18,650	20,525	21,500
001-541-463 R&M - VEHICLES	14,616	20,150	18,042	15,150
001-541-490 OTHER CURRENT CHARGES	127	-	-	-
001-541-510 OFFICE SUPPLIES	2,665	5,000	65	1,500
001-541-520 OPERATING SUPPLIES	11,066	12,000	11,830	12,000
001-541-521 UNIFORMS	3,229	2,750	2,617	2,750
001-541-522 FUEL AND OIL	12,208	18,000	21,936	22,000
001-541-530 ROAD MATERIALS	-	5,000	-	5,000
001-541-540 DUES & SUBSCRIPTIONS	20	200	175	200
001-541-550 TRAINING	2,773	2,370	675	2,370
001-541-560 URBAN FORESTRY	7,800	25,000	18,650	25,000
OPERATING EXPENDITURES TOTAL	184,601	259,722	193,280	257,433
CAPITAL OUTLAY:				
001-521-640 MACHINERY & EQUIPMENT	-	2,300	10,269	-
CAPITAL OUTLAY TOTAL	-	2,300	10,269	-
TOTAL ROADS & STREETS	447,424	604,687	521,301	605,293



PUBLIC WORKS - ROADS & STREETS

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
PUBLIC WORKS MAINTENANCE WORKER	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>
TOTAL	6.0	6.0	6.0



PUBLIC WORKS - PARKS & RECREATION

GOALS:

To promote the public welfare by providing opportunities for wholesome and affordable recreation, and offer the citizens active/passive leisure activities that are essential to their well-being.

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
PERSONAL SERVICES	\$ 81,422	\$ 233,570	\$ 145,460	\$ 257,390
OPERATING EXPENDITURES	115,224	106,201	112,154	118,330
CAPITAL OUTLAY	-	-	-	-
	<u>\$ 196,646</u>	<u>\$ 339,771</u>	<u>\$ 257,614</u>	<u>\$ 375,720</u>

OBJECTIVES:

- ☆ Provide an environment that encourages educational, recreational and cultural opportunities through cost efficient programming and facilities.

RESULTS:

- ⇒ To provide programs, resources and facilities which are relevant, attractive and affordably accessible to the public.
- ⇒ To update all existing facilities in the parks.



PUBLIC WORKS - PARKS & RECREATION

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
PERSONAL SERVICES:				
001-572-120 REGULAR SALARIES & WAGES	52,882	144,485	96,624	161,545
001-572-140 OVERTIME	2,990	1,500	2,907	1,500
001-572-210 FICA TAXES	4,394	11,170	7,204	12,475
001-572-220 RETIREMENT CONTRIBUTION	4,725	17,930	10,524	23,735
001-572-230 LIFE & HEALTH INSURANCE	13,637	51,115	24,011	51,550
001-572-240 WORKERS COMPENSATION	2,794	7,370	4,190	6,585
PERSONAL SERVICES TOTAL	81,422	233,570	145,460	257,390
OPERATING EXPENDITURES:				
001-572-311 ATTORNEY SERVICES	-	500	-	500
001-572-340 CONTRACTUAL SERVICES	11,865	7,060	6,385	7,060
001-572-400 TRAVEL AND PER DIEM	-	135	-	135
001-572-410 COMMUNICATION SERVICES	5,008	2,015	6,050	2,015
001-572-430 UTILITY SERVICES	33,444	22,900	27,498	27,500
001-572-440 RENTALS & LEASES	-	500	1,056	500
001-572-450 INSURANCE	4,575	8,711	5,720	10,840
001-572-460 REPAIRS & MAINTENANCE	18,615	11,430	14,875	14,500
001-572-461 R&M - BUILDINGS	2,430	6,000	765	2,930
001-572-462 R&M - EQUIPMENT	7,220	12,000	8,600	9,000
001-572-463 R&M - VEHICLES	930	3,100	2,600	3,100
001-572-490 OTHER CURRENT CHARGES	450	350	350	350
001-572-491 ADVERTISING	462	400	400	400
001-572-510 OFFICE SUPPLIES	480	100	1,455	1,500
001-572-520 OPERATING SUPPLIES	28,590	28,300	33,640	35,300
001-572-521 UNIFORMS	525	1,000	830	1,000
001-572-522 FUEL AND OIL	436	1,000	1,365	1,000
001-572-540 DUES & SUBSCRIPTIONS	-	200	200	200
001-572-550 TRAINING	194	500	365	500
OPERATING EXPENDITURES TOTAL	115,224	106,201	112,154	118,330
TOTAL PARKS & RECREATION	196,646	339,771	257,614	375,720



PUBLIC WORKS - PARKS & RECREATION

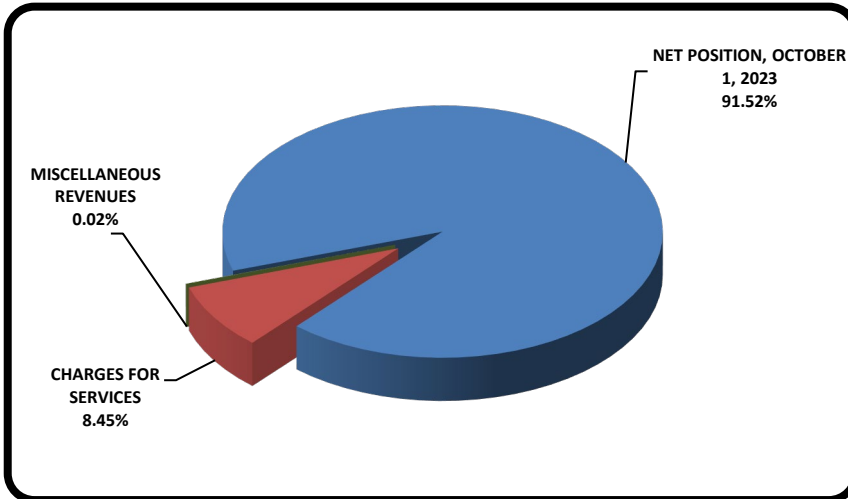
MANPOWER ANALYSIS

<u>POSITION</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
PUBLIC WORKS DIRECTOR (split with Utilities)	0.5	0.5	0.5
PARKS MAINTENANCE WORKERS	2.0	2.0	2.0
SWIM INSTRUCTOR (PT) (SEASONAL)	1.0	1.0	1.0
LIFEGUARDS (PT) (SEASONAL)	1.0	1.0	1.0
TOTAL	4.5	4.5	4.5

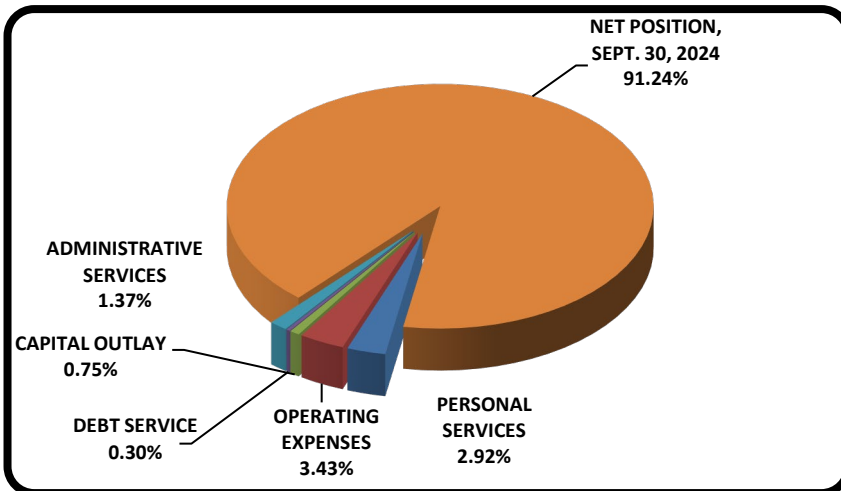




WATER & SEWER FUND



	<u>BUDGET</u>	<u>PERCENT REVENUES</u>
NET POSITION, OCTOBER 1, 2023	\$ 20,248,382	91.52%
CHARGES FOR SERVICES	1,870,000	8.45%
MISCELLANEOUS REVENUES	5,500	0.02%
TOTAL AVAILABLE RESOURCES	<u>\$ 22,123,882</u>	<u>100.00%</u>



	<u>BUDGET</u>	<u>PERCENT EXPENSES</u>
PERSONAL SERVICES	\$ 646,695	2.92%
OPERATING EXPENSES	759,183	3.43%
CAPITAL OUTLAY	165,000	0.75%
DEBT SERVICE	65,386	0.30%
ADMINISTRATIVE SERVICES	302,090	1.37%
NET POSITION, SEPT. 30, 2024	20,185,528	91.24%
TOTAL USE OF RESOURCES	<u>\$ 22,123,882</u>	<u>100.00%</u>



PUBLIC WORKS - WATER & SEWER FUND

GOALS:

To provide the planning, organization, coordination and supervisory services which are necessary to implement and control the functional programs which are the responsibility of the Water & Sewer Department of Public Works.

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
PERSONAL SERVICES	\$ 635,439	\$ 585,320	\$ 624,430	\$ 646,695
OPERATING EXPENSES	910,890	719,569	865,305	759,183
CAPITAL OUTLAY	3,920,817	5,746,000	379,065	165,000
DEBT SERVICE	4,796	25,524	24,584	65,386
TRANSFERS	350,000	350,000	350,000	302,090
	<u>\$ 5,821,942</u>	<u>\$ 7,426,413</u>	<u>\$ 2,243,384</u>	<u>\$ 1,938,354</u>

OBJECTIVES:

- ☆ Provide proper maintenance of the water and sewer systems.
- ☆ Inspect, test, certify and document backflow devices annually in accordance with F.A.C.
- ☆ Design and plan grant and legislative funded major capital projects for existing water and sewer infrastructure improvements and repairs, secure funding and manage implementation of projects.
- ☆ Continue to install water and wastewater infrastructure in the commercial and industrial areas of the City as well as develop expansion planning.

RESULTS:

- ⇒ Ensure the health, safety and welfare of the public.
- ⇒ Ensure continuation of water and sewer utility services to the public.
- ⇒ Ensure water quality through the installation and maintenance of backflow prevention devices.



PUBLIC WORKS - WATER & SEWER FUND

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
NET POSITION, OCTOBER 1	16,935,635	20,045,805	20,045,805	20,248,382
ADD REVENUES FROM OPERATIONS:				
CHARGES FOR SERVICES:				
401-343-310 WATER SALES	825,626	700,000	806,650	900,000
401-343-320 WATER CONNECTIONS	14,820	9,500	8,775	15,000
401-343-330 NEW METER SALES	14,223	10,000	8,330	20,000
401-343-360 RECONNECT CHARGES	7,890	6,000	5,300	10,000
401-343-370 PENALTIES	64,824	24,000	39,700	45,000
401-343-500 SEWER CHARGES	760,814	710,000	777,645	850,000
401-343-600 W&S-LAKEVIEW TERRACE	-	-	12,000	30,000
TOTAL	1,688,197	1,459,500	1,658,400	1,870,000
MISCELLANEOUS REVENUES:				
401-361-100 INTEREST EARNED	38	500	75	500
401-369-900 NSF CHARGES	1,490	500	490	1,500
401-369-920 MISCELLANEOUS REVENUES	236	2,500	2,716	3,500
	1,764	3,500	3,281	5,500
TOTAL OPERATING REVENUES	1,689,961	1,463,000	1,661,681	1,875,500
WATER OPERATING EXPENSES	974,990	762,955	857,175	879,011
SEWER OPERATING EXPENSES	878,330	562,934	638,605	691,867
ADMINISTRATIVE TRANSFERS	350,000	350,000	350,000	302,090
TOTAL OPERATING EXPENSES	2,203,320	1,675,889	1,845,780	1,872,968
NET OPERATING INCOME	(513,359)	(212,889)	(184,099)	2,532
NON-OPERATING REVENUE (EXPENSES):				
DEBT SERVICE	(4,796)	(25,524)	(24,584)	(65,386)
IMPACT FEE REVENUE	14,499	-	38,240	70,000
GRANTS	3,613,826	5,725,000	373,020	-
CHANGE IN UNRESTRICTED NET POSITION	3,110,170	5,486,587	202,577	7,146
NET POSITION, SEPTEMBER 30	20,045,805	25,532,392	20,248,382	20,185,528



PUBLIC WORKS - WATER & SEWER FUND

RECAP OF GRANTS AND LEGISLATIVE APPROPRIATION ACTIVITY - WATER & SEWER

	2022	2023	2023	2024
	ACTUAL	BUDGET	ESTIMATE	BUDGET
GRANT REVENUES RECEIVED/BUDGETED				
401-334-2260 FEDERAL GRANTS-ARPA	519,575	-	-	-
401-334-360 LEG APPROPRIATION-SEWER	500,000	500,000	-	-
401-334-362 GRANT	-	-	134,950	-
401-334-363 SJRWMD GRANT	870,485	1,500,000	-	-
401-334-364 FDEP SRF	1,723,766	3,725,000	238,070	-
	3,613,826	5,725,000	373,020	-
GRANT EXPENDITURES/BUDGETED				
401-533-630 WATER INFRASTRUCTURE	-	-	36,892	-
401-535-630 SEWER INFRASTRUCTURE	3,613,826	5,725,000	336,128	-
	3,613,826	5,725,000	373,020	-
NET GRANT ACTIVITY	-	-	-	-
TOTAL WATER & SEWER ACTIVITY				
TOTAL RESOURCES - WATER	862,559	725,500	829,055	945,000
TOTAL RESOURCES - SEWER	3,855,065	6,435,000	1,015,715	850,000
TOTAL RESOURCES - OTHER	17,521,798	20,073,305	20,100,786	20,328,882
TOTAL RESOURCES	22,239,422	27,233,805	21,945,556	22,123,882
TOTAL EXPENDITURES - WATER	978,897	779,473	873,693	895,529
TOTAL EXPENDITURES - SEWER	4,493,045	6,296,940	1,019,691	740,735
TOTAL ADMINISTRATION	350,000	350,000	350,000	302,090
TOTAL USES	5,821,942	7,426,413	2,243,384	1,938,354
NET ACTIVITY	16,417,480	19,807,392	19,702,172	20,185,528



PUBLIC WORKS - WATER & SEWER FUND

WATER DIVISION

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:				
401-533-120 REGULAR SALARIES & WAGES	282,856	272,265	279,150	308,145
401-533-140 OVERTIME	10,243	8,000	19,127	10,000
401-533-210 FICA TAXES	21,084	21,440	21,759	24,340
401-533-220 RETIREMENT CONTRIBUTION	62,239	33,380	35,484	43,175
401-533-221 OTHER RET CONTRIBUTION	2,312	2,365	2,423	2,530
401-533-230 LIFE & HEALTH INSURANCE	72,759	70,260	70,034	71,260
401-533-240 WORKERS COMPENSATION	10,905	11,980	7,280	10,150
PERSONAL SERVICES TOTAL	462,398	419,690	435,257	469,600
OPERATING EXPENSES:				
401-533-310 PROFESSIONAL SERVICES	876	-	-	-
401-533-311 ATTORNEY SERVICES	287	2,000	500	500
401-533-312 ENGINEERING FEES	-	65,000	9,975	15,000
401-533-320 ACCOUNTING & AUDITING	6,000	8,000	7,500	8,000
401-533-340 CONTRACTUAL SERVICES	15,710	29,400	24,280	29,400
401-533-400 TRAVEL AND PER DIEM	972	960	750	960
401-533-410 COMMUNICATION SERVICES	8,806	10,250	10,125	10,250
401-533-420 POSTAGE	6,194	4,950	5,125	5,200
401-533-430 UTILITY SERVICES	34,483	26,630	29,295	29,630
401-533-440 RENTALS & LEASES	44	500	6,208	500
401-533-450 INSURANCE	63,475	52,515	37,544	44,911
401-533-460 REPAIRS & MAINTENANCE	10,049	45,000	90,625	45,000
401-533-462 R&M - EQUIPMENT	10,159	30,000	23,945	30,000
401-533-463 R&M - VEHICLES	5,863	8,000	11,609	8,000
401-533-470 PRINTING	4,988	2,300	4,947	2,300
401-533-490 OTHER CURRENT CHARGES	2,007	2,000	2,165	4,000
401-533-491 ADVERTISING	1,817	600	365	600
401-533-510 OFFICE SUPPLIES	554	1,000	1,000	1,000
401-533-520 OPERATING SUPPLIES	53,695	37,000	105,825	42,000
401-533-521 UNIFORMS	1,557	1,850	1,875	1,850
401-533-522 FUEL AND OIL	21,570	11,000	9,740	11,000
401-533-540 DUES & SUBSCRIPTIONS	1,691	670	670	670
401-533-550 TRAINING	991	3,640	958	3,640
401-533-590 DEPRECIATION	217,728	-	-	-
TOTAL OPERATING EXPENSES	469,516	343,265	385,026	294,411



PUBLIC WORKS - WATER & SEWER FUND

WATER DIVISION

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	ACTUAL	BUDGET	ESTIMATE	BUDGET
CAPITAL OUTLAY:				
401-533-620 BUILDINGS	-	-	-	65,000
401-533-630 INFRASTRUCTURE	-	-	36,892	50,000
401-533-640 MACHINERY & EQUIPMENT	43,076	-	-	-
TOTAL CAPITAL OUTLAY	43,076	-	36,892	115,000
DEBT SERVICE:				
401-533-710 PRINCIPAL	-	13,715	13,714	14,234
401-533-720 INTEREST	3,907	2,803	2,804	2,284
TOTAL DEBT SERVICE	3,907	16,518	16,518	16,518
401-533-910 ADMINISTRATIVE SERVICES	175,000	175,000	175,000	164,170
TOTAL WATER DIVISION	1,153,897	954,473	1,048,693	1,059,699



PUBLIC WORKS - WATER & SEWER FUND

SEWER DIVISION

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:				
401-535-120 REGULAR SALARIES & WAGES	105,883	104,880	122,630	112,810
401-535-140 OVERTIME	3,306	5,000	6,160	5,000
401-535-210 FICA TAXES	9,983	8,405	9,941	9,010
401-535-220 RETIREMENT CONTRIBUTION	31,841	13,085	15,075	15,990
401-535-230 LIFE & HEALTH INSURANCE	18,762	31,070	33,355	31,325
401-535-240 WORKERS COMPENSATION	3,266	3,190	2,012	2,960
PERSONAL SERVICES TOTAL	173,041	165,630	189,173	177,095
OPERATING EXPENSES:				
401-535-310 PROFESSIONAL SERVICES	54,858	60,000	-	-
401-535-311 ATTORNEY SERVICES	448	2,500	560	2,500
401-535-312 ENGINEERING FEES	-	50,000	28,900	-
401-535-320 ACCOUNTING & AUDITING	6,000	8,000	7,500	8,000
401-535-340 CONTRACTUAL SERVICES	79,552	26,000	89,572	3,600
401-535-360 SEWER SERVICES	-	-	93,780	281,342
401-535-400 TRAVEL AND PER DIEM	-	270	-	270
401-535-410 COMMUNICATION SERVICES	11,713	10,895	11,285	10,895
401-535-420 POSTAGE	6,148	4,300	3,529	4,300
401-535-430 UTILITY SERVICES	58,395	48,650	48,600	28,650
401-535-440 RENTALS & LEASES	350	4,000	3,660	500
401-535-450 INSURANCE	49,041	36,974	29,365	46,735
401-535-460 REPAIRS & MAINTENANCE	20,531	25,000	23,780	15,000
401-535-463 R&M - BUILDINGS	768	3,135	1,510	2,500
401-535-462 R&M - EQUIPMENT	57,618	50,000	46,400	27,000
401-535-463 R&M - VEHICLES	7,103	7,500	12,072	7,500
401-535-470 PRINTING	4,988	2,000	4,540	2,000
401-535-490 OTHER CURRENT CHARGES	9,968	100	675	2,000
401-535-510 OFFICE SUPPLIES	589	1,000	952	1,000
401-535-520 OPERATING SUPPLIES	50,743	21,500	51,450	8,500
401-535-521 UNIFORMS	765	1,400	840	1,400
401-535-522 FUEL AND OIL	21,197	10,000	20,390	10,000
401-535-540 DUES & SUBSCRIPTIONS	-	290	150	290
401-535-550 TRAINING	599	2,790	769	790
TOTAL OPERATING EXPENSES	441,374	376,304	480,279	464,772



PUBLIC WORKS - WATER & SEWER FUND

SEWER DIVISION

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
CAPITAL OUTLAY:				
401-535-610 LAND	60,122	-	-	-
401-535-620 BUILDINGS	-	5,000	-	-
401-535-630 INFRASTRUCTURE	3,777,489	5,725,000	336,128	50,000
401-535-640 MACHINERY & EQUIPMENT	40,130	16,000	6,045	-
TOTAL CAPITAL OUTLAY	3,877,741	5,746,000	342,173	50,000
DEBT SERVICE:				
401-535-710 PRINCIPAL	-	8,909	6,702	47,572
401-535-720 INTEREST	889	97	1,364	1,296
TOTAL DEBT SERVICE	889	9,006	8,066	48,868
401-535-910 ADMINISTRATIVE SERVICES	175,000	175,000	175,000	137,920
TOTAL SEWER DIVISION	4,667,156	6,462,934	1,186,625	878,655



PUBLIC WORKS - WATER & SEWER FUND

MANPOWER ANALYSIS

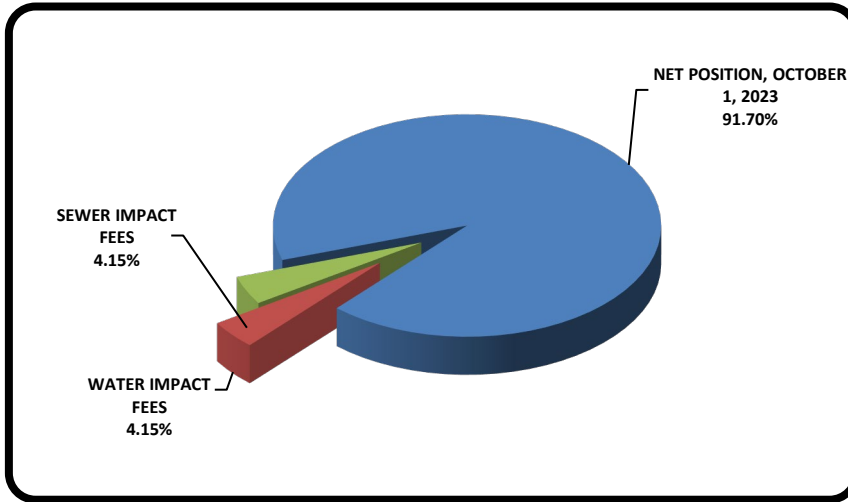
<u>POSITION</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
UTILITIES SUPERVISOR	1.00	1.00	1.00
WATER SUPERVISOR	1.00	1.00	1.00
PLANT OPERATOR - WATER	1.00	1.00	1.00
UTILITIES MAINTENANCE WORKER	2.00	2.00	2.00
SEWER OPERATOR	1.00	1.00	1.00
DEV & PUBLIC SVCS DIR (split with Dev & San)	0.25	0.25	0.25
PUBLIC WORKS DIRECTOR (split with Parks)	0.50	0.50	0.50
CUSTOMER SERVICE SUPV (split with Finance)	0.50	0.50	0.50
ACCOUNT CLERK I (split with Finance)*	-	-	0.50
UTILITIES ACCOUNT CLERK*	-	-	1.00
<i>*previously fully funded in Finance</i>			
TOTAL	7.25	7.25	8.75

Capital Outlay

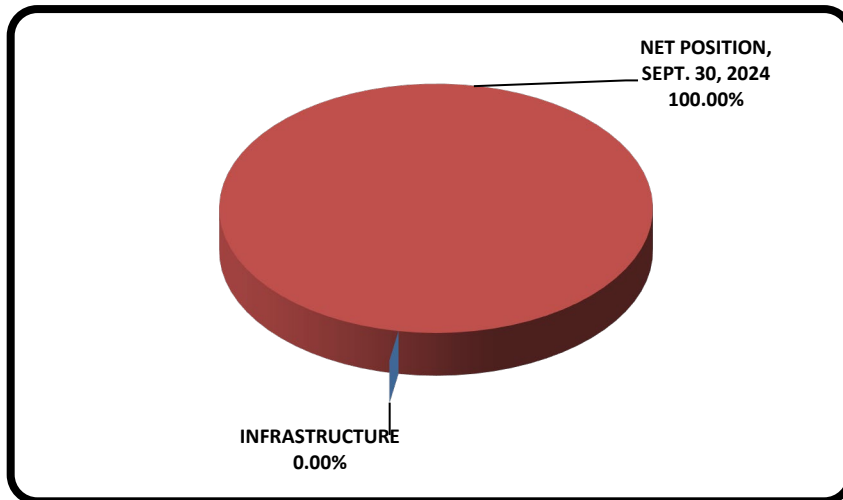
<u>Water</u>			
401-533-620 Buildings			
Screw press housing to combine all water & sewer storage		\$	65,000
401-533-630 Infrastructure			
Engineering costs for shovel ready projects		\$	50,000
<u>Sewer</u>			
401-535-630 Infrastructure			
Engineering costs for shovel ready projects		\$	50,000



WATER & SEWER IMPACT FEE FUND



	<u>BUDGET</u>	<u>PERCENT REVENUES</u>
NET POSITION, OCTOBER 1, 2023	\$ 773,053	91.70%
WATER IMPACT FEES	35,000	4.15%
SEWER IMPACT FEES	<u>35,000</u>	<u>4.15%</u>
TOTAL AVAILABLE RESOURCES	<u>\$ 843,053</u>	<u>100.00%</u>



	<u>BUDGET</u>	<u>PERCENT EXPENSES</u>
INFRASTRUCTURE	\$ -	0.00%
NET POSITION, SEPT. 30, 2024	<u>843,053</u>	<u>100.00%</u>
TOTAL USE OF RESOURCES	<u>\$ 843,053</u>	<u>100.00%</u>



WATER & SEWER IMPACT FEE FUND

GOALS:

To provide funding to ensure the utilities department is able to continue to meet the needs of all of its citizens as the City grows. Increased growth requires increased demand on the department, the impact fees are used when additional capital is needed to expand the existing resources of the department.

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
CAPITAL OUTLAY	32,531	-	35,475	-
	\$ 32,531	\$ -	\$ 35,475	\$ -

OBJECTIVES:

☆ To provide resources in order to maintain a consistent level of service for all citizens.

RESULTS:

⇒ To ensure there is sufficient water and sewer infrastructure in place for new growth in order to not use existing customer user fees for expansion.

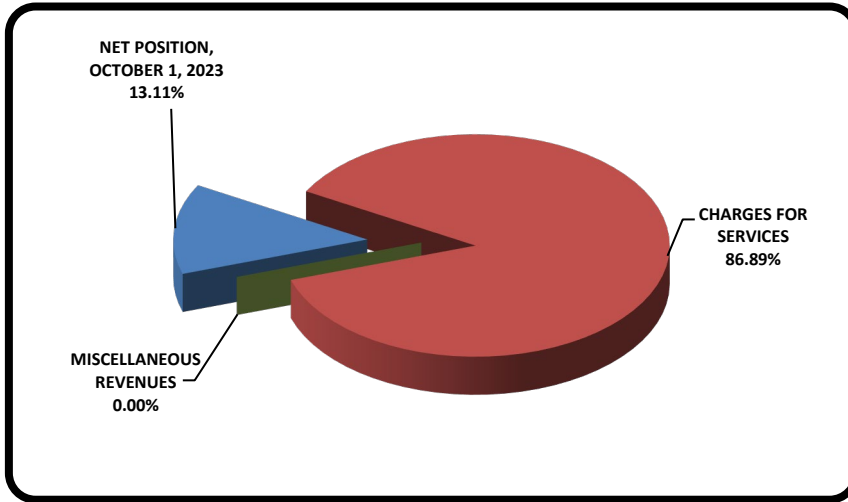


WATER & SEWER IMPACT FEE FUND

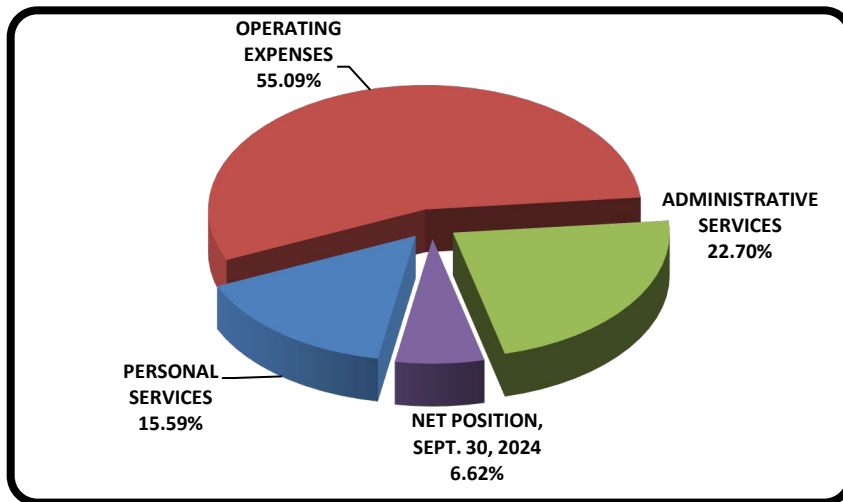
	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
FUND BALANCE, OCTOBER 1	626,845	443,394	734,813	773,053
ADD REVENUES:				
411-343-350 WATER IMPACT FEES	73,733	30,000	35,320	35,000
411-343-530 SEWER IMPACT FEES	66,766	30,000	38,395	35,000
TOTAL REVENUES AVAILABLE	767,344	503,394	808,528	843,053
DEDUCT EXPENSES:				
411-535-630 SEWER INFRASTRUCTURE	32,531	-	35,475	-
TOTAL EXPENSES	32,531	-	35,475	-
FUND BALANCE, SEPTEMBER 30	<u>734,813</u>	<u>503,394</u>	<u>773,053</u>	<u>843,053</u>



SANITATION FUND



	<u>BUDGET</u>	<u>PERCENT REVENUES</u>
NET POSITION, OCTOBER 1, 2023	\$ 116,681	13.11%
CHARGES FOR SERVICES	773,600	86.89%
MISCELLANEOUS REVENUES	-	0.00%
TOTAL AVAILABLE RESOURCES	<u>\$ 890,281</u>	<u>100.00%</u>



	<u>BUDGET</u>	<u>PERCENT EXPENSES</u>
PERSONAL SERVICES	\$ 138,755	15.59%
OPERATING EXPENSES	490,475	55.09%
ADMINISTRATIVE SERVICES	202,070	22.70%
NET POSITION, SEPT. 30, 2024	58,981	6.62%
TOTAL USE OF RESOURCES	<u>\$ 890,281</u>	<u>100.00%</u>



PUBLIC WORKS - SANITATION FUND

GOALS:

To provide reliable quality garbage and recycling service to the residents of the City at a reasonable price.

	2022	2023	2023	2024
	ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES	\$ 89,546	\$ 85,730	\$ 98,051	\$ 138,755
OPERATING EXPENSES	456,016	394,395	453,292	490,475
TRANSFERS	250,000	250,000	250,000	202,070
	<u>\$ 795,562</u>	<u>\$ 730,125</u>	<u>\$ 801,343</u>	<u>\$ 831,300</u>

OBJECTIVES:

☆ Improve service while reducing costs.

RESULTS:

⇒ Customer satisfaction and a clean city.



PUBLIC WORKS - SANITATION FUND

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	ACTUAL	BUDGET	ESTIMATE	BUDGET
NET POSITION, OCTOBER 1	172,632	66,930	144,424	116,681
ADD REVENUES:				
402-343-400 GARBAGE REVENUE	767,354	772,579	773,600	773,600
402-361-100 INTEREST EARNED	-	200	-	-
TOTAL REVENUES AVAILABLE	767,354	839,709	918,024	890,281
DEDUCT EXPENSES:				
PERSONAL SERVICES:				
402-534-120 REGULAR SALARIES & WAGES	61,714	55,760	64,710	97,500
402-534-140 OVERTIME	777	400	596	600
402-534-210 FICA TAXES	3,609	4,295	4,720	7,505
402-534-220 RETIREMENT CONTRIBUTION	5,673	6,640	7,515	13,230
402-534-221 OTHER RET CONTRIBUTION	1,152	1,180	1,490	1,265
402-534-230 LIFE & HEALTH INSURANCE	15,740	15,675	17,919	16,000
402-534-240 WORKERS COMPENSATION	881	1,780	1,101	2,655
PERSONAL SERVICES TOTAL	89,546	85,730	98,051	138,755
OPERATING EXPENSES:				
402-534-311 ATTORNEY SERVICES	-	500	-	500
402-534-340 CONTRACTUAL SERVICES	3,625	-	-	-
402-534-344 GARBAGE HAULING FEES	436,859	375,000	438,198	465,000
402-534-410 COMMUNICATION SERVICES	-	120	135	200
402-534-420 FREIGHT & POSTAGE	6,115	7,750	5,800	7,750
402-534-460 REPAIR & MAINTENANCE	858	2,000	500	2,000
402-534-463 R&M - VEHICLES	176	4,500	480	4,500
402-534-470 PRINTING	4,988	3,500	4,940	5,000
402-534-490 OTHER CURRENT CHARGES	2,545	-	-	2,000
402-534-491 LEGAL ADVERTISING	-	-	964	1,000
402-534-520 OPERATING SUPPLIES	422	500	2,000	2,000
402-534-521 UNIFORMS	428	275	275	275
402-534-522 FUEL AND OIL	-	250	-	250
TOTAL OPERATING EXPENSES:	456,016	394,395	453,292	490,475
402-534-910 ADMINISTRATIVE SERVICES	250,000	250,000	250,000	202,070
TOTAL EXPENSES	795,562	730,125	801,343	831,300
NET POSITION, SEPTEMBER 30	144,424	109,584	116,681	58,981



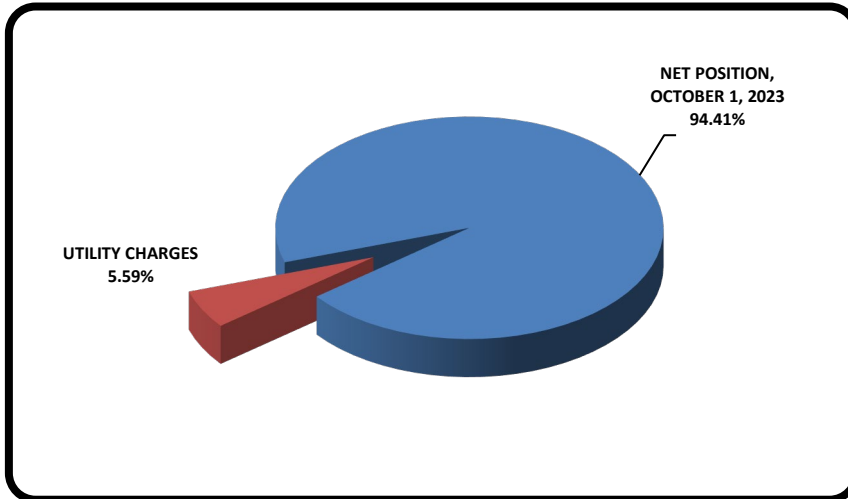
PUBLIC WORKS - SANITATION

MANPOWER ANALYSIS

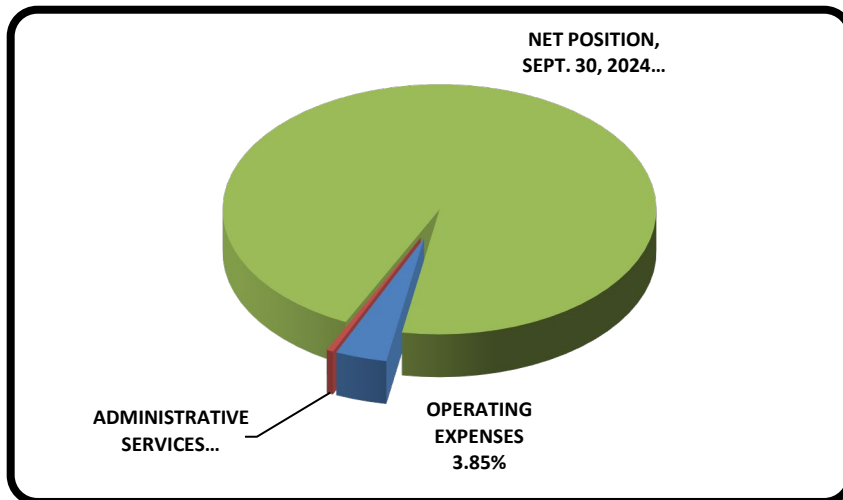
<u>POSITION</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
DEV & PS DIRECTOR (split with Dev & Water)	0.25	0.25	0.25
ADMINISTRATIVE ASSISTANT	-	1.00	1.00
MAINTENANCE TECHNICIAN	1.00	1.00	1.00
TOTAL	1.25	2.25	2.25



PUBLIC WORKS - STORMWATER FUND



	<u>BUDGET</u>	<u>PERCENT REVENUES</u>
NET POSITION, OCTOBER 1, 2023	\$ 2,348,723	94.41%
UTILITY CHARGES	139,060	5.59%
TOTAL AVAILABLE RESOURCES	<u><u>\$ 2,487,783</u></u>	<u><u>100.00%</u></u>



	<u>BUDGET</u>	<u>PERCENT EXPENSES</u>
OPERATING EXPENSES	95,699	3.85%
ADMINISTRATIVE SERVICES	12,320	0.50%
NET POSITION, SEPT. 30, 2024	2,379,764	95.66%
TOTAL USE OF RESOURCES	<u><u>\$ 2,487,783</u></u>	<u><u>100.00%</u></u>



PUBLIC WORKS - STORMWATER FUND

GOALS: To provide for the health, safety and welfare of residents by regular maintenance programs to insure the proper functioning of drainage systems and facilities.

Obtain grant and loan funding to improve drainage systems located in low or impaired areas of the City.

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
OPERATING EXPENSES	122,410	40,797	16,885	57,299
DEBT SERVICE	7,587	38,900	38,355	38,400
TRANSFERS	-	-	-	12,320
	<u>\$ 129,997</u>	<u>\$ 79,697</u>	<u>\$ 55,240</u>	<u>\$ 108,019</u>

OBJECTIVES:

- ☆ Continue with inspection, monitoring, and cleaning procedures of all City catch basins, open channels, storm drains and other stormwater conveyance facilities to meet Federal regulations as established by the NPDES Stormwater Permit Program.
- ☆ Regular maintenance, cleaning procedures and repairs of the City's stormwater system.
- ☆ Inspect underground facilities for leaks and repairs as needed.
- ☆ Utilize private contractors to maintain retention ponds.
- ☆ Continue the development of a city wide drainage infrastructure map.

RESULTS:

- ⇒ Cleaner and safer storm drains, catch basins, and open channels will reduce the amount of pollutants entering the City's drainage system and retention ponds.
- ⇒ Allow maximum efficiency and quality of stormwater run-off.
- ⇒ Attractive and functional retention ponds at the least possible cost.
- ⇒ Provide an inventory of city-wide public and private drainage systems to ensure future flood protection.



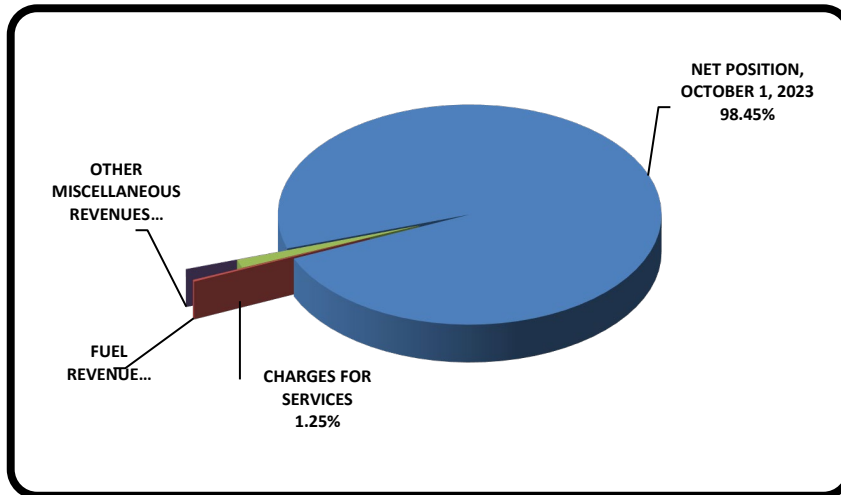
PUBLIC WORKS - STORMWATER FUND

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	ACTUAL	BUDGET	ESTIMATE	BUDGET
NET POSITION, OCTOBER 1	2,264,953	2,101,949	2,274,013	2,348,723
ADD REVENUES:				
404-343-700 STORMWATER UTILITY CHGS	139,057	129,862	129,950	139,060
TOTAL REVENUES AVAILABLE	139,057	129,862	129,950	139,060
DEDUCT EXPENSES:				
404-538-311 ATTORNEY SERVICES	-	-	450	500
404-538-312 ENGINEERING FEES	-	15,000	-	15,000
404-538-340 CONTRACTUAL SERVICES	15,125	15,500	4,500	15,500
404-538-400 TRAVEL & PER DIEM	-	980	-	980
404-538-420 POSTAGE	-	50	-	50
404-538-460 REPAIR & MAINTENANCE	-	-	10,985	15,000
404-538-490 OTHER CURRENT CHARGES	177	7,792	-	8,344
404-538-491 ADVERTISING	422	-	450	450
404-538-540 DUES & SUBSCRIPTIONS	500	500	500	500
404-538-550 TRAINING	-	975	-	975
404-538-590 DEPRECIATION	106,186	-	-	-
404-538-710 PRINCIPAL - SRF LOAN	-	31,000	32,242	33,000
404-538-720 INTEREST - SRF LOAN	7,587	7,900	6,113	5,400
TOTAL OPERATING EXPENSES:	129,997	79,697	55,240	95,699
404-538-910 ADMINISTRATIVE SERVICES	-	-	-	12,320
TOTAL EXPENSES	129,997	79,697	55,240	108,019
NET POSITION, SEPTEMBER 30	2,274,013	2,152,114	2,348,723	2,379,764

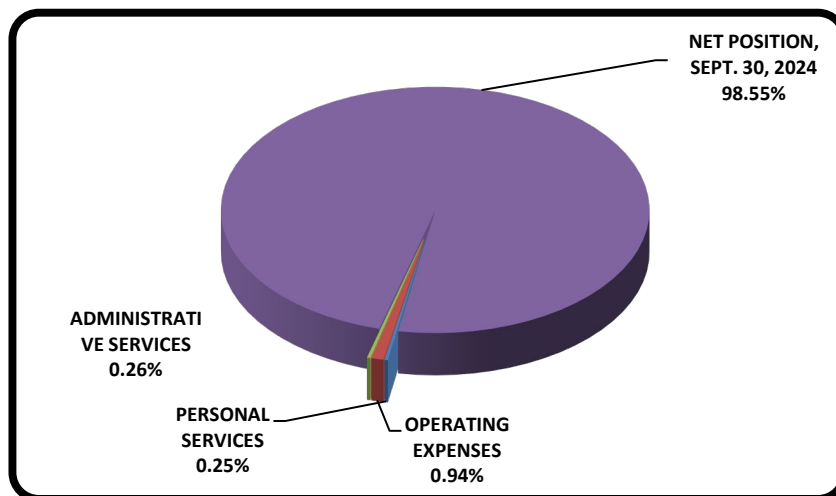




AIRPORT FUND



	<u>BUDGET</u>	<u>PERCENT REVENUES</u>
NET POSITION, OCTOBER 1, 2023	\$ 10,769,108	98.45%
FUEL REVENUE	30,000	0.27%
CHARGES FOR SERVICES	136,313	1.25%
OTHER MISCELLANEOUS REVENUES	3,600	0.03%
TOTAL AVAILABLE RESOURCES	<u>\$ 10,939,021</u>	<u>100.00%</u>



	<u>BUDGET</u>	<u>PERCENT EXPENSES</u>
PERSONAL SERVICES	\$ 27,590	0.25%
OPERATING EXPENSES	102,592	0.94%
ADMINISTRATIVE SERVICES	27,980	0.26%
NET POSITION, SEPT. 30, 2024	10,780,859	98.55%
TOTAL USE OF RESOURCES	<u>\$ 10,939,021</u>	<u>100.00%</u>



AIRPORT FUND

GOALS: To develop a first class local airport serving Umatilla and surrounding area.

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
PERSONAL SERVICES	\$ 19,690	\$ 26,810	\$ 26,058	\$ 27,590
OPERATING EXPENSES	444,297	96,318	98,682	102,592
CAPITAL OUTLAY	3,347,365	135,840	804,170	-
GRANTS & AIDS	-	-	-	-
TRANSFERS	-	-	-	27,980
	<u>\$ 3,811,352</u>	<u>\$ 258,968</u>	<u>\$ 928,910</u>	<u>\$ 158,162</u>

OBJECTIVES:

- ☆ Continue to obtain grants to assist in developing airport infrastructure.
- ☆ Keep airport hangars leased at maximum capacity.
- ☆ Maintain airport property and provide services and fuel.

RESULTS:

- ⇒ Continue to be an impressive small local airport facility.



AIRPORT FUND

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	ACTUAL	BUDGET	ESTIMATE	BUDGET
NET POSITION, OCTOBER 1	7,135,267	5,076,145	10,175,833	10,769,108
ADD REVENUES:				
403-344-100 OFF SITE ACCESS FEES	2,250	2,250	2,250	2,250
403-344-101 FUEL REVENUES	29,719	30,000	28,700	30,000
403-344-200 TIE DOWN FEES	1,121	700	2,885	2,885
403-344-300 APARTMENT RENTAL	12,000	12,000	12,000	12,000
403-344-400 HANGAR RENTAL	101,687	110,000	106,850	110,000
403-344-450 LAND LEASE	9,178	-	7,027	9,178
403-369-900 OTHER MISC REVENUES	1,233	3,650	1,850	3,600
TOTAL REVENUES AVAILABLE	157,188	158,600	161,562	169,913
DEDUCT EXPENSES:				
403-542-100 PERSONAL SERVICES	19,690	26,810	26,058	27,590
403-542-300 OPERATING EXPENSES	444,297	96,318	98,682	102,592
403-542-910 ADMIN TRANSFERS	-	-	-	27,980
TOTAL EXPENSES	463,987	123,128	124,740	158,162
NET OPERATING INCOME	(306,799)	35,472	36,822	11,751
NON-OPERATING INCOME:				
403-389-200 FAA GRANT		-	321,800	-
403-389-301 FDOT GRANT	3,347,365	135,840	1,038,823	-
	3,347,365	135,840	1,360,623	-
NON-OPERATING EXPENSES:				
403-542-600 CAPITAL PROJECTS	3,347,365	136,090	804,170	-
NET POSITION, SEPTEMBER 30	10,175,833	5,111,367	10,769,108	10,780,859



AIRPORT FUND

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:				
403-542-120 REGULAR SALARIES & WAGES	16,292	21,840	21,440	22,260
403-524-210 FICA TAXES	1,183	1,670	1,640	1,700
403-542-220 RETIREMENT CONTRIBUTION	1,723	2,600	2,554	3,020
403-542-240 WORKERS COMPENSATION	492	700	424	610
PERSONAL SERVICES TOTAL	19,690	26,810	26,058	27,590
OPERATING EXPENSES:				
403-542-311 ATTORNEY SERVICES	4,885	6,000	4,280	6,000
403-542-313 ENGINEERING FEES	497	-	-	-
403-542-340 CONTRACTUAL SERVICES	11,295	2,300	10,200	10,975
403-542-400 TRAVEL & PER DIEM	97	600	1,488	600
403-542-410 COMMUNICATION SERVICES	2,500	3,000	3,606	3,650
403-542-420 POSTAGE	26	50	15	50
403-542-430 UTILITY SERVICES	31,187	20,000	19,958	24,000
403-542-440 RENTALS & LEASES	931	-	-	-
403-542-450 INSURANCE	28,765	23,188	17,220	28,032
403-542-460 REPAIRS & MAINTENANCE	12,952	18,945	11,650	15,000
403-542-461 R&M - BUILDINGS	2,934	11,500	1,610	2,500
403-542-462 R&M - EQUIPMENT	16,061	2,100	18,950	2,100
403-542-463 R&M - VEHICLES	2,959	1,250	590	1,250
403-542-480 PROMOTIONAL ACTIVITIES	-	700	-	700
403-542-490 OTHER CURRENT CHARGES	204	750	465	500
403-542-510 OFFICE SUPPLIES	90	200	350	1,500
403-542-520 OPERATING SUPPLIES	654	2,600	2,120	2,600
403-542-522 FUEL AND OIL	12	2,000	5,240	2,000
403-542-540 DUES AND SUBSCRIPTIONS	165	635	380	635
403-542-550 TRAINING	-	500	560	500
403-542-590 DEPRECIATION	328,083	-	-	-
TOTAL OPERATING EXPENSES	444,297	96,318	98,682	102,592
CAPITAL OUTLAY:				
403-542-610 LAND	1,006,138	-	-	-
403-542-620 BUILDINGS	115,377	-	650,600	-
403-542-630 INFRASTRUCTURE	2,196,250	135,840	153,570	-
403-542-640 MACHINERY & EQUIPMENT	-	-	-	-
403-542-680 INTANGIBLE ASSET	29,600	-	-	-
TOTAL CAPITAL OUTLAY	3,347,365	135,840	804,170	-
403-542-910 ADMINISTRATIVE SERVICES	-	-	-	27,980
TOTAL EXPENSES	3,811,352	258,968	928,910	158,162



AIRPORT FUND

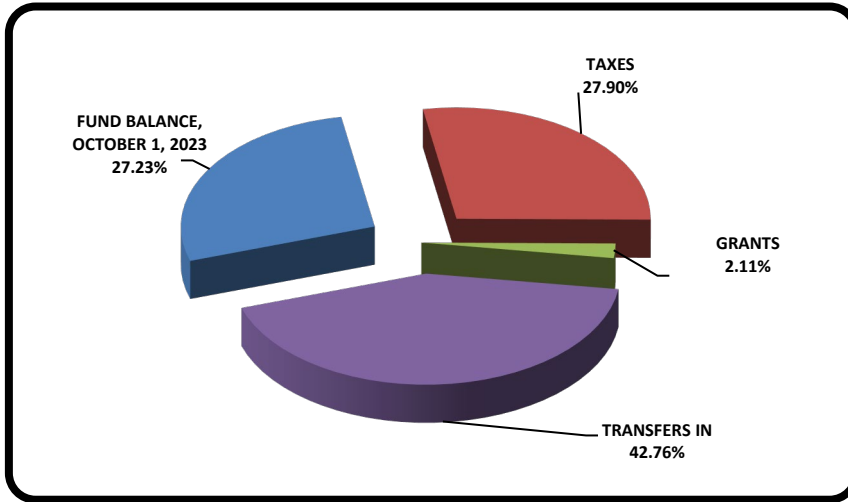
MANPOWER ANALYSIS

<u>POSITION</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
AIRPORT TECH	0.5	0.5	0.5
TOTAL	0.5	0.5	0.5

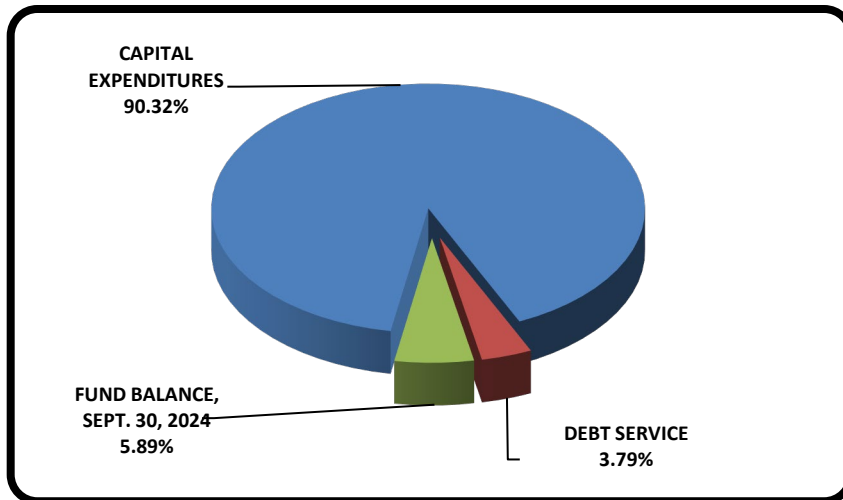




CAPITAL PROJECTS FUND



	<u>BUDGET</u>	<u>PERCENT REVENUES</u>
FUND BALANCE, OCTOBER 1, 2023	\$ 471,218	27.23%
TAXES	482,809	27.90%
GRANTS	36,508	2.11%
TRANSFERS IN	740,000	42.76%
TOTAL AVAILABLE RESOURCES	<u>\$1,730,535</u>	<u>100.00%</u>



	<u>BUDGET</u>	<u>PERCENT EXPENSES</u>
CAPITAL EXPENDITURES	1,563,075	90.32%
DEBT SERVICE	65,507	3.79%
FUND BALANCE, SEPT. 30, 2024	102,003	5.89%
TOTAL USE OF RESOURCES	<u>\$1,730,585</u>	<u>100.00%</u>



CAPITAL PROJECTS FUND

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
FUND BALANCE, OCTOBER 1	287,122	255,762	659,755	471,218
ADD REVENUES:				
301-312-600 INFRASTRUCTURE SURTAX	506,311	350,848	432,705	482,809
301-331-200 FEDERAL GRANTS	-	32,200	32,200	36,508
301-331-210 FEDERAL-ARPA	30,737	200,000	-	-
301-334-390 FRDAP GRANTS	-	-	100,000	-
301-361-100 INTEREST EARNED	-	-	35	50
301-381-001 INTERFUND TRANSFERS	-	-	-	740,000
TOTAL REVENUES AVAILABLE	824,170	838,810	1,224,695	1,730,585
DEDUCT EXPENDITURES:				
301-XXX-600 CAPITAL PROJECTS	99,298	242,000	688,021	1,563,075
301-519-700 DEBT SERVICE	65,117	65,456	65,456	65,507
TOTAL EXPENDITURES	164,415	307,456	753,477	1,628,582
FUND BALANCE, SEPTEMBER 30	659,755	531,354	471,218	102,003



CAPITAL PROJECTS FUND

GOALS:

Optimum utilization of Infrastructure Surtax funding in compliance with specific purposes as required and in accordance with Interlocal Agreement.

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
CAPITAL OUTLAY	99,298	242,000	688,021	1,563,075
DEBT SERVICE	65,117	65,456	65,456	65,507
	<u>\$ 164,415</u>	<u>\$ 307,456</u>	<u>\$ 753,477</u>	<u>\$ 1,628,582</u>

OBJECTIVES:

- ☆ Purchase major capital equipment as needed, primarily through utilization of multi-year capital lease programs.
- ☆ Provide for major Capital Projects as may be undertaken.

RESULTS:

- ⇒ Major equipment purchases are financed over 3-5 year programs with debt service paid from Infrastructure Surtax Revenues.



CAPITAL PROJECTS FUND

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	ACTUAL	BUDGET	ESTIMATE	BUDGET
CAPITAL PROJECTS:				
<i>FINANCE & ADMINISTRATION</i>				
301-513-640 MACHINERY & EQUIPMENT	-	-	26,814	-
<i>POLICE</i>				
301-521-640 MACHINERY & EQUIPMENT	-	92,000	92,000	104,310
<i>ROADS & STREETS</i>				
301-541-630 INFRASTRUCTURE	46,798	-	70,846	1,458,765
301-541-640 MACHINERY & EQUIPMENT	-	-	112,466	-
<i>PARKS</i>				
301-572-620 BUILDINGS	11,400	-	-	-
301-572-630 INFRASTRUCTURE	41,100	150,000	53,485	-
301-572-640 MACHINERY & EQUIPMENT	-	-	26,035	-
TOTAL	99,298	242,000	381,646	1,563,075
DEBT SERVICE:				
301-521-710 PD RADIO LEASE PRINCIPAL	7,320	7,567	7,567	7,822
301-519-714 CHASE LOAN - PRINCIPAL	45,676	47,092	47,092	48,551
301-521-720 PD RADIO LEASE INTEREST	1,624	1,666	1,666	1,411
301-519-724 CHASE LOAN - INTEREST	10,497	9,131	9,131	7,723
TOTAL	65,117	65,456	65,456	65,507
TOTAL COST	164,415	307,456	447,102	1,628,582

CAPITAL OUTLAY DETAILS

301-521-640	2 Police Cars (potential 35% funding from USDA grant)	104,310
301-541-630	Lake Fern Road	1,458,765
		<u>1,563,075</u>