



City of Umatilla, Florida

Fiscal Year 2024-2025

Annual Budget

CITY OF UMATILLA, FLORIDA
CITY COUNCIL AND OFFICIALS
OCTOBER 1, 2024

Mayor.....Chris Creech
Vice MayorKatherine Adams
City Council Seat #1..... Brian Butler
City Council Seat #2..... Chris Creech
City Council Seat #3..... John Nichols
City Council Seat #4..... Bear Crockett
City Council Seat #5.....Katherine Adams
City ManagerScott Blankenship
City Attorney Kevin Stone
City Clerk Jessica Burnham, FCRM
Finance & Administration Director Regina Frazier, CGFO, CPM



CITY OF UMATILLA

FISCAL YEAR 2024-2025 BUDGET

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September 17, 2024

Mayor and City Council:

In accordance with State law and pursuant to the City Charter, I am pleased to present to you for consideration the Annual Operating Budget for Fiscal Year (FY) 2025.

To date we have accomplished significant objectives including:

Water

- Tower read smart meter system is almost complete which allows for real time readings and leak detection. Set up for customer access is ongoing.

Airport

- Completion of the new 2,500 square foot General Aviation Terminal building.
- Construction bid has been awarded for 13 T-Hangar units and construction is scheduled to start by the end of the month.

Roads & Streets

- Awarded RIF grant and Jobs Growth grant for infrastructure at Lake Fern area Industrial Park.

In FY 2025, 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 2024 with a balance of \$2.6 million which is \$1.6 million more than originally budgeted. Part of this is due to not transferring the funding from the Phillips property sale to Capital Projects as well as a significant increase in building permit revenue. The City was able to reduce the budgeted use of General Fund Reserves for FY 2024, which will provide funding for unknown emergencies in Fiscal Year 2025.

Property values in Lake County have increased this year with City of Umatilla taxable values increasing by 18.42% or \$43.8 million. Of this total, just over \$6.9 million is attributable to new construction. We are presenting our budget with a millage rate of 7.1089, unchanged from FY

2024, generating property tax revenue of \$1,360,850 for General Fund and \$542,837 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 2025.

Budget Document

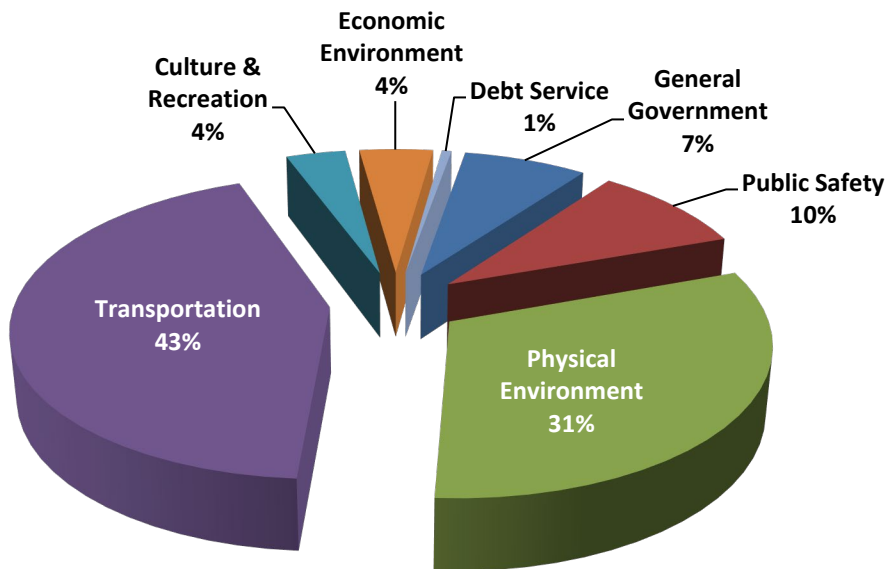
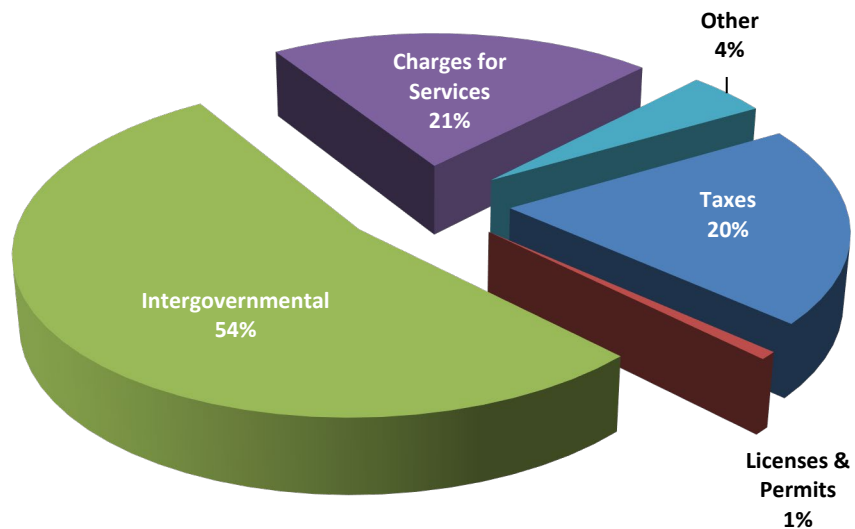
The budget is designed to provide the reader with a comprehensive and informative document that includes the policy directives of the Council. The budget is a plan that provides management with the necessary tools to analyze, diagnose, and evaluate how well appropriated funds are converted into the services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

Budget Highlights

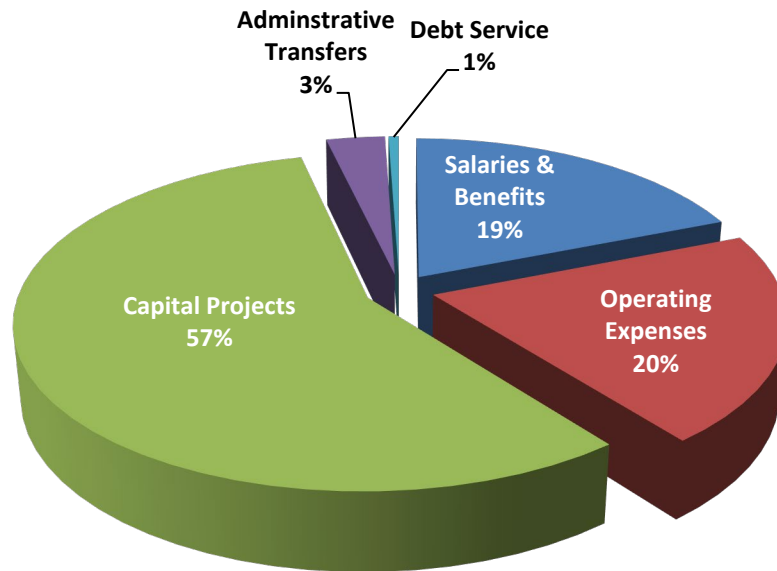
The proposed total expenditure budget for FY 2025 is \$21,660,633 compared to the FY 2024 adopted budget of \$11,100,458, which represents an overall increase of \$10,560,175. This increase is due to grant-funded projects that have recently been awarded. City management continues to work with grantor agencies to seek funding for additional 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 \$1,903,687, which is \$322,676 more than last year's budget. The FY 2025 General Fund property tax revenues are estimated at \$1,360,850, not including the City portion of the CRA property tax of \$542,837.
- 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 \$435,641. This amount may change based on the adopted millage rates of the other taxing authorities.
- Major funding for capital projects continues in FY 2025 with the City taking advantage of our REDI status for project funding.

Where it comes from...\$19,195,441



Where it goes - by Function... \$21,660,633



Where it goes - by Category

Roadway and Other Infrastructure

Our roadway improvements continue to be a high priority in FY 2025 with over \$250,000 budgeted to complete resurfacing projects.

Lake Fern Road construction and utility infrastructure is included in this budget and is primarily funded through grants.

FDOT grant funding for T-hangar construction and beacon rehabilitation at the airport is also included in this budget.

Employee Salaries and Benefits

For FY 2025, the City health insurance costs had a nominal 2.9% increase due to continued savings in claim costs as a result of prior plan changes. 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 2025. Worker's compensation also remained relatively flat as well. 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 again due to the health of the plan.

Salary increases are budgeted from 0.0% - 5.0% and will be determined by Department Heads with approval by the City Manager. The increases will not exceed the overall budgeted amount for each department.

Property and Casualty Insurance

Property and casualty insurance rates also saw only a nominal increase mainly due to the property value increases.

Conclusion

The Annual Budget for Fiscal Year 2025 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, especially the Finance and Administration Director, for all their hard work and dedication in preparing this budget.

Sincerely,



R. Scott Blankenship
City Manager



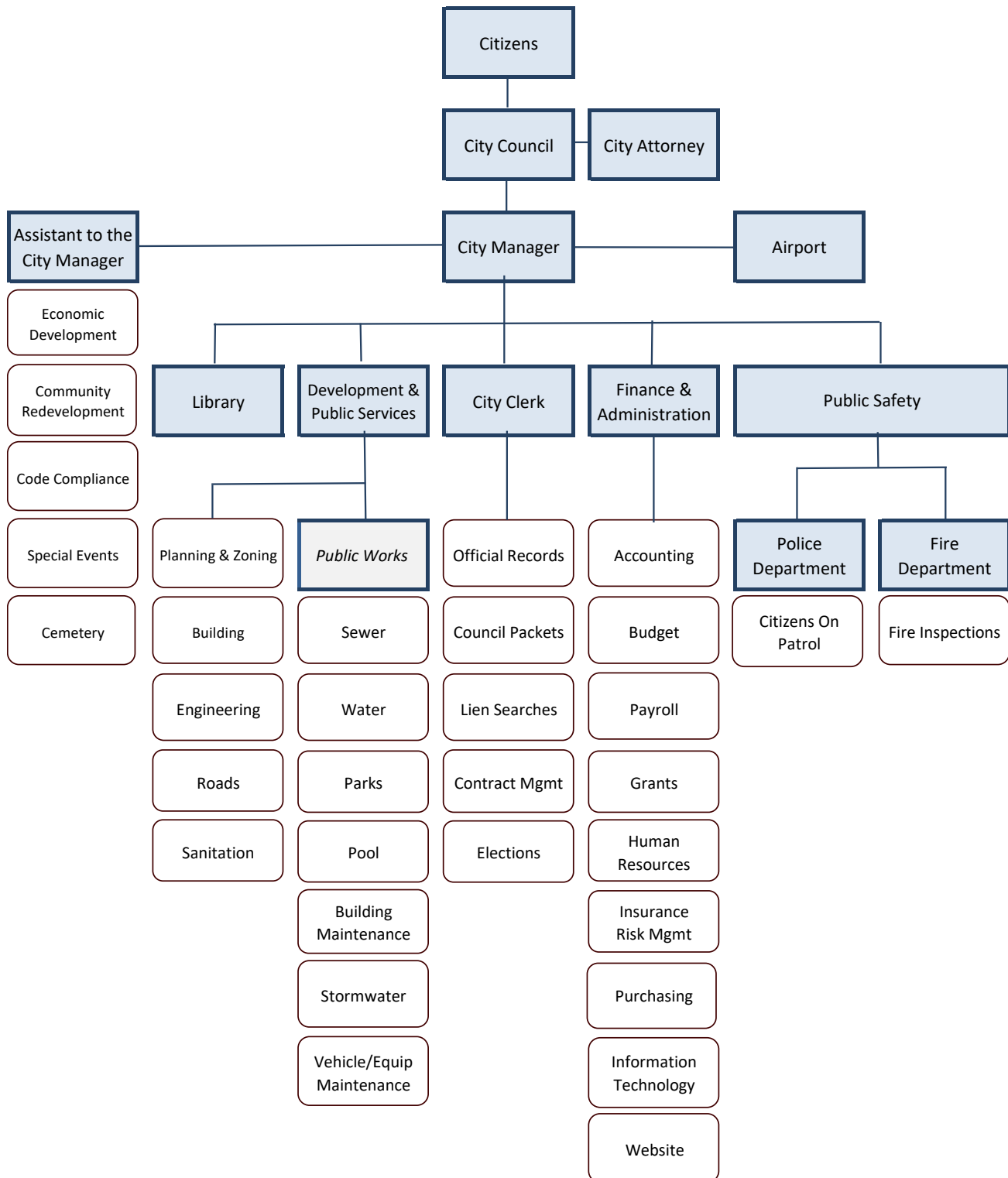
**CITY OF UMATILLA
BUDGET CALENDAR
FISCAL YEAR 2024-2025**

DATE	TASKS
06/01/24	Preliminary estimate of property tax value due from Property Appraiser
06/01/24	Departments begin budget preparation
06/05/24	Finance reviews budgets with departments
06/10/24	City Manager reviews budgets
06/28/24	Certification of Taxable Value by Property Appraiser
07/16/24	Budget workshop with City Council
07/16/24	Budget workshop with CRA Board
07/16/24	City Council sets Proposed Millage Rate and Non Ad Valorem Assessments
08/01/24	Deadline to submit Non Ad Valorem Assessment Rolls to Property Appraiser for inclusion on TRIM notice
08/01/24	Statutory deadline to notify Property Appraiser of proposed millage rate and the date, time and place of the first public budget hearing
08/15/24	Budget workshop with City Council (optional)
08/16/24	Deadline for Property Appraiser to mail TRIM notices
09/03/24	Public Hearing to adopt tentative budget and millage rates, set final public hearing date, time and place.
09/12/24	Adopt Final Non Ad Valorem Assessment Resolutions
09/14/24	Certify Non Ad Valorem Assessment Rolls to Tax Collector
09/17/24	CRA Meeting to adopt CRA budget (held prior to Final Public Hearing)
09/17/24	Final Public Hearing to adopt FY 2024 millage rates and budget
09/20/24	Deadline to send adopted Millage Resolution to Property Appraiser, Tax Collector and the Florida Department of Revenue (3 days after final hearing)



CITY OF UMATILLA

Organizational Chart





CITY OF UMATILLA

FISCAL YEAR 2024-2025

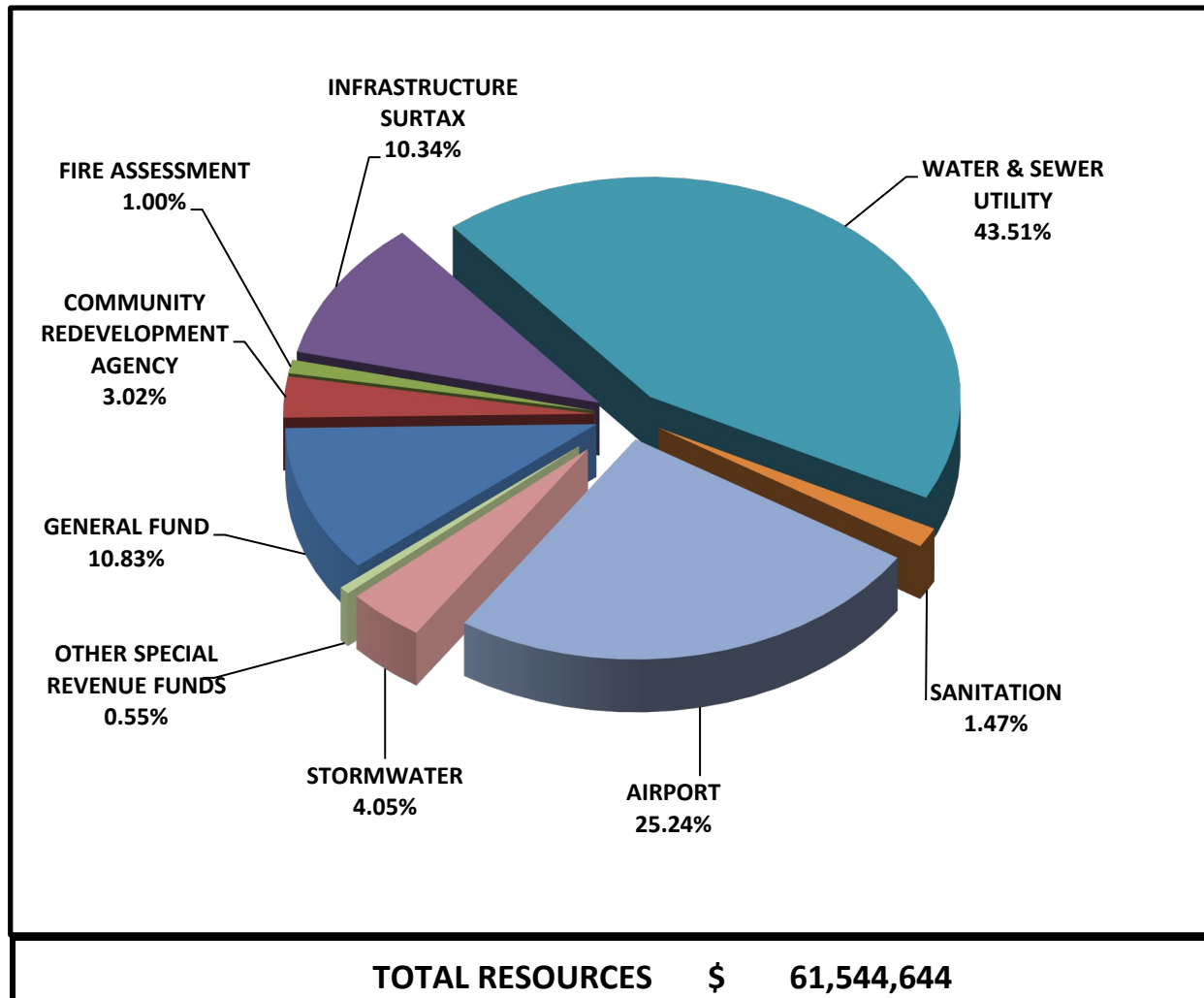
BUDGET SUMMARY

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	TOTAL
CASH BALANCES BROUGHT FORWARD	\$2,676,146	\$1,175,784	\$1,027,277	\$37,469,996	\$42,349,203
ESTIMATED REVENUES:					
Ad Valorem Taxes - Millage 7.1089	1,360,850	978,478	-	-	2,339,328
Sales and Use Taxes	76,933	-	459,887	-	536,820
Franchise Fees	332,000	-	-	-	332,000
Utility Service Taxes	482,500	-	-	-	482,500
Communications Services Tax	139,800	-	-	-	139,800
Licenses and Permits	150,000	-	-	-	150,000
Intergovernmental	574,770	-	4,873,788	4,847,073	10,295,631
Charges for Services	58,500	634,517	-	3,379,820	4,072,837
Fines and Forfeitures	7,150	500	-	-	7,650
Miscellaneous	139,100	7,325	-	10,000	156,425
Other Financing Sources	665,950	16,500	-	-	682,450
	3,987,553	1,637,320	5,333,675	8,236,893	19,195,441
Total Estimated Revenues and Cash Balances Brought Forward	6,663,699	2,813,104	\$6,360,952	\$45,706,889	61,544,644
ESTIMATED EXPENDITURES/EXPENSES:					
General Government	1,539,892	-	-	-	1,539,892
Public Safety	1,437,015	550,038	-	-	1,987,053
Physical Environment	85,205	-	-	6,504,063	6,589,268
Transportation	633,846	-	5,911,863	2,543,695	9,089,404
Culture & Recreation	739,606	-	-	-	739,606
Economic Environment	-	913,201	-	-	913,201
Debt Service	-	10,078	65,504	44,177	119,759
Other Uses	16,500	105,010	-	560,940	682,450
Total Expenditures / Expenses	4,452,064	1,578,327	5,977,367	9,652,875	21,660,633
Reserves	2,211,635	1,234,777	383,585	36,054,014	39,884,011
Total Appropriated Expenditures/ Expenses and Reserves	\$6,663,699	\$2,813,104	\$6,360,952	\$45,706,889	\$61,544,644



CITY OF UMATILLA

TOTAL BUDGET RESOURCES FISCAL YEAR 2024-2025

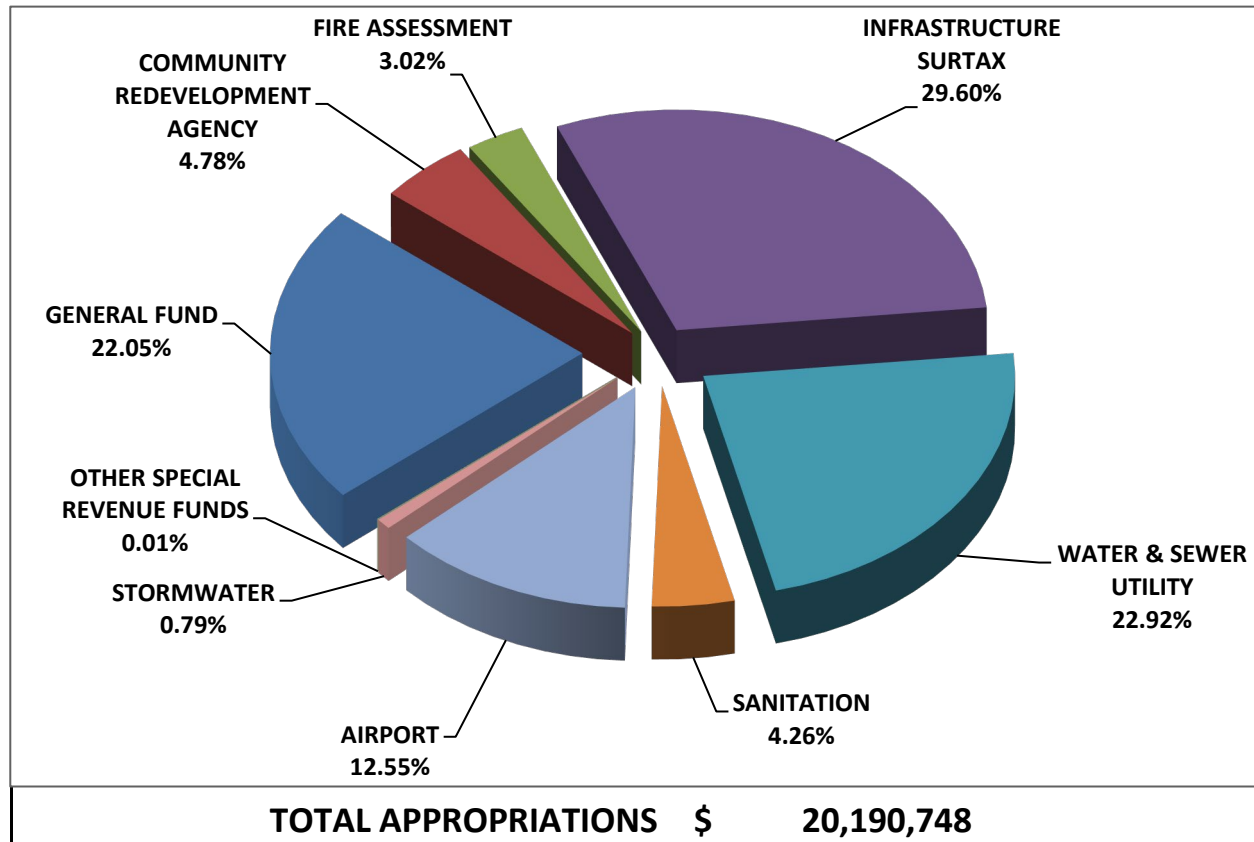


	TOTALS	PERCENT OF BUDGET
GENERAL FUND	\$ 6,663,699	10.83%
COMMUNITY REDEVELOPMENT AGENCY	1,858,371	3.02%
FIRE ASSESSMENT	613,967	1.00%
INFRASTRUCTURE SURTAX	6,360,952	10.34%
WATER & SEWER UTILITY	26,777,217	43.51%
SANITATION	902,140	1.47%
AIRPORT	15,533,999	25.24%
STORMWATER	2,493,533	4.05%
OTHER SPECIAL REVENUE FUNDS	340,766	0.55%
TOTAL RESOURCES	\$ 61,544,644	100.00%



CITY OF UMATILLA

TOTAL BUDGET APPROPRIATIONS FISCAL YEAR 2024-2025

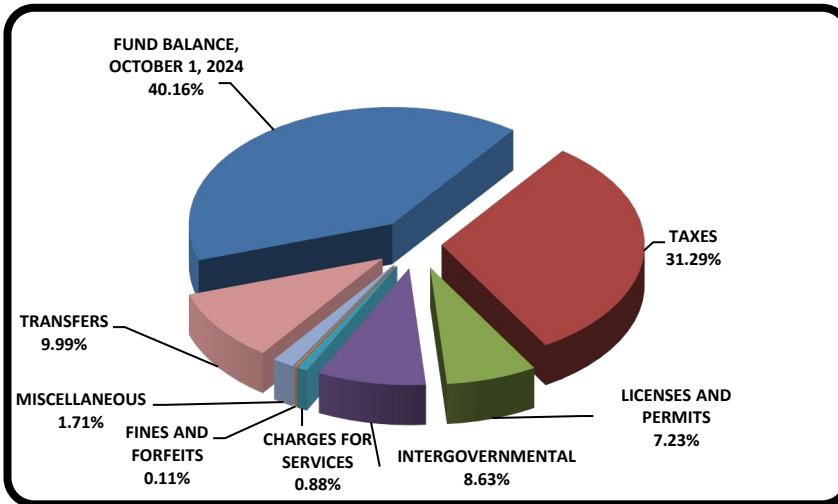


	TOTALS	PERCENT OF BUDGET
GENERAL FUND	\$ 4,452,064	22.05%
COMMUNITY REDEVELOPMENT AGENCY	965,641	4.78%
FIRE ASSESSMENT	610,436	3.02%
INFRASTRUCTURE SURTAX	5,977,367	29.60%
WATER & SEWER UTILITY	4,626,840	22.92%
SANITATION	860,967	4.26%
AIRPORT	2,534,679	12.55%
STORMWATER	160,505	0.79%
OTHER SPECIAL REVENUE FUNDS	2,250	0.01%
TOTAL EXPENDITURES	\$ 20,190,748	100.00%

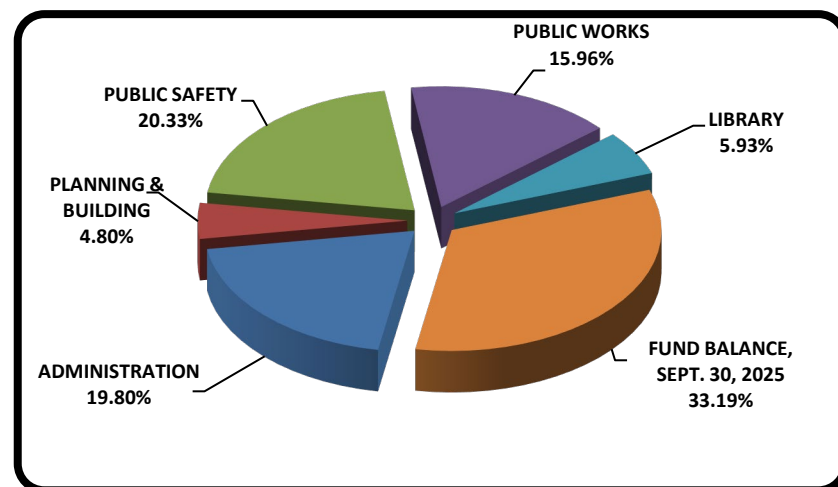




GENERAL FUND



	BUDGET	PERCENT REVENUES
FUND BALANCE, OCTOBER 1, 2024	\$ 2,676,146	40.16%
TAXES	2,085,083	31.29%
LICENSES AND PERMITS	482,000	7.23%
INTERGOVERNMENTAL	574,770	8.63%
CHARGES FOR SERVICES	58,500	0.88%
FINES AND FORFEITS	7,150	0.11%
MISCELLANEOUS	114,100	1.71%
TRANSFERS	665,950	9.99%
TOTAL AVAILABLE RESOURCES	\$ 6,663,699	100.00%



	BUDGET	PERCENT EXPENSES
ADMINISTRATION	\$ 1,319,228	19.80%
PLANNING & BUILDING	319,544	4.80%
PUBLIC SAFETY	1,354,635	20.33%
PUBLIC WORKS	1,063,287	15.96%
LIBRARY	395,370	5.93%
FUND BALANCE, SEPT. 30, 2025	2,211,635	33.19%
TOTAL USE OF RESOURCES	\$ 6,663,699	100.00%



CITY OF UMATILLA

GENERAL FUND BUDGET SUMMARY

	2023	2024	2024	2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
FUND BALANCE, OCTOBER 1	\$ 2,009,445	\$ 2,236,997	\$ 2,564,914	\$ 2,676,146
ADD REVENUES:				
TAXES:				
001-311-100 Ad Valorem Taxes	1,092,404	1,168,762	1,212,570	1,360,850
001-311-200 Ad Valorem Tax Delinq.	26,475	25,000	406	25,000
001-312-100 \$.06 Local Option Gas Tax	75,357	74,152	81,189	76,933
001-314-100 Excise - Electric	414,624	350,000	380,721	395,000
001-314-300 Excise - Water	80,601	59,565	65,819	68,000
001-314-400 Excise - Gas	14,243	15,000	25,820	19,500
001-315-100 Communications Svcs Tax	135,375	137,703	138,502	139,800
TOTAL	1,839,079	1,830,182	1,905,027	2,085,083
LICENSES AND PERMITS:				
001-322-200 City Permits	323,207	150,000	289,260	150,000
001-323-100 Franchise Fees-Electric	326,273	285,000	284,729	285,000
001-323-400 Franchise Fees-Gas	4,469	5,000	5,287	5,000
001-323-700 Franchise Fees-Garbage	44,948	36,000	48,565	42,000
001-329-100 Inspection Fees	80,646	-	-	-
TOTAL	779,543	476,000	627,841	482,000
INTERGOVERNMENTAL REVENUES:				
001-331-200 Federal Justice Grants	-	-	697	-
001-331-220 ARPA	35,000	-	-	-
001-334-201 State Pension Contribution	51,582	-	51,582	-
001-335-120 State Revenue Sharing	199,359	185,003	165,335	184,383
001-335-140 Mobile Home Licenses	4,378	3,500	4,505	4,500
001-335-150 Alcoholic Bev Licenses	930	1,400	930	1,000
001-335-180 1/2 Cent Sales Tax	282,048	271,777	263,931	266,821
001-335-490 Reb On Muni. Gas Tax	3,293	3,000	4,076	3,950
001-337-710 County Grants-Library	62,170	67,198	66,444	67,198
001-337-720 Library Grant	-	-	12,915	16,918
001-338-300 \$.01 County Gas Tax	35,032	30,000	30,156	30,000
TOTAL	673,792	561,878	600,571	574,770



CITY OF UMATILLA

GENERAL FUND BUDGET SUMMARY

		2023	2024	2024	2025
		ACTUAL	BUDGET	ESTIMATE	BUDGET
Revenues Continued					
CHARGES FOR SERVICES:					
001-341-300	Zoning Fees	8,120	8,000	18,070	8,000
001-341-900	Lien Search Fees	5,490	10,000	9,870	10,000
001-342-100	Police Services	22,777	10,000	29,887	10,000
001-347-240	Swimming Pool	3,523	2,500	5,257	3,500
001-347-500	Rental Income	16,375	20,000	21,853	22,000
001-347-600	Recording Fees	-	-	5,000	5,000
TOTAL		56,285	50,500	89,937	58,500
FINES AND FORFEITS:					
001-351-100	Court Fines	2,912	3,000	3,279	3,000
001-351-500	Parking Fines	-	-	151	-
001-352-100	Library Fines	2,902	3,000	2,776	3,000
001-354-210	False Alarm Fees - Police	-	-	75	-
001-354-300	Code Violations	-	1,000	752	1,000
001-354-400	Abandoned Property Reg	450	150	-	150
TOTAL		6,264	7,150	7,033	7,150
MISCELLANEOUS REVENUES:					
001-361-100	Interest Earned	50,436	20,000	54,046	50,000
001-361-310	Interest-Property Taxes	12,068	5,000	3,327	5,000
001-362-100	Cell Tower Rental	23,572	24,000	24,399	24,400
001-364-100	Cemetery Lots	17,650	12,000	14,200	12,000
001-364-200	Cemetery Mgmt Fee	3,025	5,000	6,125	5,000
001-364-300	Auction Proceeds	21,234	-	437	-
001-364-500	Insurance Proceeds	27,227	-	37,019	-
001-366-400	Library Endowment	-	7,000	7,000	2,700
001-369-900	Reimbursed Expenses	10,341	-	11,709	-
001-369-901	Library e-Rate Revenue	16,200	16,200	16,200	-
001-369-910	Refund Prior Year Expend.	4,182	-	4,182	-
001-369-920	Other Misc. Revenues	37,205	15,000	17,799	15,000
001-381-104	CRA Administration	-	56,680	56,680	52,440
001-381-110	Fire Administration	15,000	54,540	18,405	52,570
001-381-402	Sanitation Administration	250,000	202,070	202,070	185,620
001-381-403	Airport Administration	-	27,980	27,980	35,010
001-381-404	Stormwater Administration	-	12,320	12,320	25,850
001-381-410	Water & Sewer Administration	350,000	302,090	302,090	314,460
001-381-413	Insurance Reimb Non Emp	8,603	-	-	-
TOTAL		846,743	759,880	815,988	780,050
TOTAL REVENUES		4,201,706	3,685,590	4,046,397	3,987,553
TOTAL AVAILABLE RESOURCES		6,211,151	5,922,587	6,611,311	6,663,699



CITY OF UMATILLA

GENERAL FUND BUDGET SUMMARY

	2023	2024	2024	2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
DEDUCT EXPENDITURES:				
CITY COUNCIL	74,636	91,160	81,240	92,872
CODE COMPLIANCE	24,418	34,809	30,491	34,386
GENERAL GOVERNMENT	38,270	759,945	12,583	34,500
FINANCE & ADMINISTRATION	1,001,747	1,083,365	1,008,102	1,191,856
DEVELOPMENT & PUBLIC SERVICES	169,587	240,451	180,473	237,164
BUILDING	75,818	75,907	115,575	82,380
LIBRARY	397,571	373,259	422,681	395,370
CEMETERY	71,801	63,205	79,302	85,205
ROADS & STREETS	534,918	605,293	499,478	633,846
PARKS & RECREATION	270,360	375,720	326,908	344,236
POLICE	987,111	1,193,803	1,178,332	1,320,249
TOTAL EXPENDITURES	3,646,237	4,896,917	3,935,165	4,452,064
FUND BALANCE, SEPTEMBER 30	\$ 2,564,914	\$ 1,025,670	\$ 2,676,146	\$ 2,211,635



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.

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONAL SERVICES	\$ 27,204	\$ 27,178	\$ 27,178	\$ 27,163
OPERATING EXPENDITURES	47,432	63,982	54,062	65,709
	<u>\$ 74,636</u>	<u>\$ 91,160</u>	<u>\$ 81,240</u>	<u>\$ 92,872</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>2023</u>	<u>2024</u>	<u>2024</u>	<u>2025</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	76	50	50	35
PERSONAL SERVICES TOTAL	27,204	27,178	27,178	27,163
OPERATING EXPENDITURES:				
001-511-311 ATTORNEY SERVICES	27,875	32,000	26,417	32,000
001-511-400 TRAVEL AND PER DIEM	1,977	7,335	7,000	7,335
001-511-420 POSTAGE	20	50	20	50
001-511-450 INSURANCE	5,548	9,547	9,547	9,725
001-511-460 REPAIR & MAINTENANCE	105	-	-	-
001-511-480 PROMOTIONAL ACTIVITIES	547	-	247	250
001-511-490 OTHER CURRENT CHARGES	3	600	500	600
001-511-491 ADVERTISING	236	3,000	238	2,000
001-511-510 OFFICE SUPPLIES	1,100	1,000	500	2,549
001-511-520 OPERATING SUPPLIES	6,530	6,000	6,500	6,750
001-511-540 DUES AND SUBSCRIPTIONS	1,191	750	593	750
001-511-550 TRAINING	2,300	3,700	2,500	3,700
OPERATING EXPENDITURES TOTAL	47,432	63,982	54,062	65,709
TOTAL CITY COUNCIL	74,636	91,160	81,240	92,872



CITY COUNCIL

MANPOWER ANALYSIS

POSITION	2023	2024	2025
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.

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONAL SERVICES	\$ 16,726	\$ 22,282	\$ 21,826	\$ 23,321
OPERATING EXPENDITURES	7,692	12,527	8,665	11,065
CAPITAL OUTLAY	-	-	-	-
	<u>\$ 24,418</u>	<u>\$ 34,809</u>	<u>\$ 30,491</u>	<u>\$ 34,386</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

		2023	2024	2024	2025
		ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:					
001-529-120	REGULAR SALARIES & WAGES	9,945	13,145	12,805	13,804
001-529-210	FICA TAXES	684	1,005	950	1,056
001-529-220	RETIREMENT CONTRIBUTION	754	1,784	1,766	1,882
001-529-230	LIFE & HEALTH INSURANCE	5,054	5,953	5,910	6,264
001-529-240	WORKERS COMPENSATION	289	395	395	315
PERSONAL SERVICES TOTAL		16,726	22,282	21,826	23,321
OPERATING EXPENDITURES:					
001-529-311	ATTORNEY SERVICES	398	3,500	563	2,000
001-529-410	COMMUNICATION SERVICES	3,792	4,550	4,657	4,700
001-529-420	POSTAGE	-	200	50	200
001-529-450	INSURANCE	911	1,042	1,042	1,030
001-529-460	REPAIR & MAINTENANCE	1,230	1,230	1,230	1,230
001-529-462	R&M - EQUIPMENT	-	150	-	50
001-529-463	R&M - VEHICLES	112	250	25	250
001-529-490	OTHER CURRENT CHARGES	44	150	37	150
001-529-491	ADVERTISING	-	50	-	50
001-529-510	OFFICE SUPPLIES	391	250	191	250
001-529-520	OPERATING SUPPLIES	16	300	21	300
001-529-521	UNIFORMS	-	200	200	200
001-529-522	FUEL AND OIL	723	600	574	600
001-529-540	DUES & SUBSCRIPTIONS	75	55	75	55
OPERATING EXPENDITURES TOTAL		7,692	12,527	8,665	11,065
TOTAL CODE COMPLIANCE		24,418	34,809	30,491	34,386



CODE COMPLIANCE

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
ASSISTANT TO THE CITY MANAGER (SPLIT W/CRA)	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
TOTAL	0.25	0.25	0.25



GENERAL GOVERNMENT SERVICES

GOALS:

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

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
OPERATING EXPENDITURES	\$ 17,400	\$ -	\$ 12,200	\$ 34,000
OTHER USES	378	759,945	383	500
	<u>\$ 17,778</u>	<u>\$ 759,945</u>	<u>\$ 12,583</u>	<u>\$ 34,500</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.



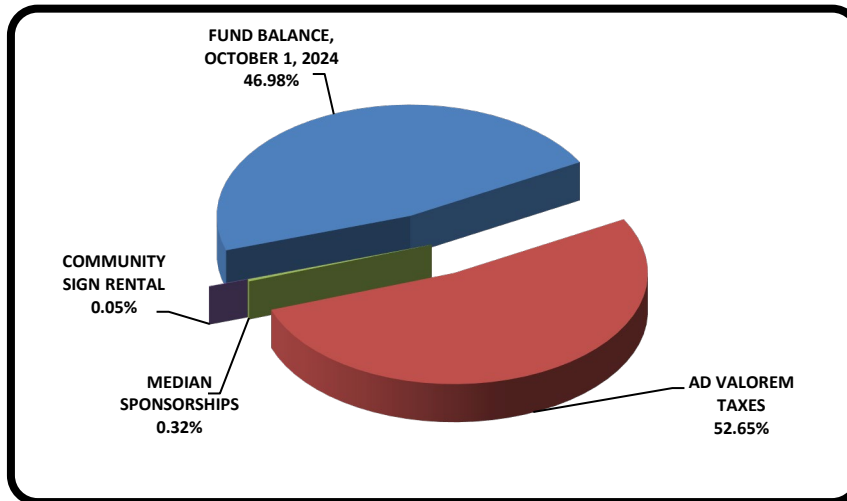
GENERAL GOVERNMENT SERVICES

	2023	2024	2024	2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
OPERATING EXPENDITURES:				
001-519-340 CONTRACTUAL SERVICES	5,800	300	-	300
001-519-342 ELECTION SERVICES	100	300	100	300
001-519-821 CIVIC FUNCTION SUPPORT	11,500	16,900	12,100	16,900
001-519-990 OTHER USES	378	2,445	383	500
001-581-910 INTERFUND TRANSFERS	-	740,000	-	16,500
TOTAL GENERAL GOVERNMENT SERVICES	17,778	759,945	12,583	34,500

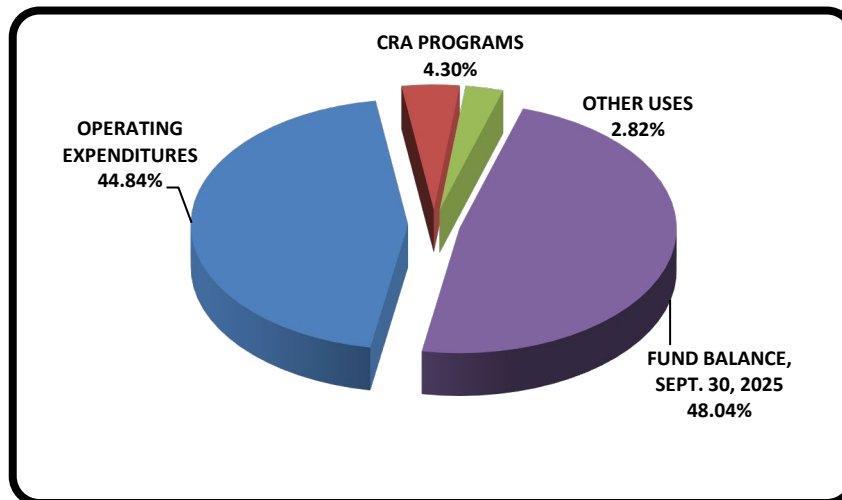
	2023	2024	2024	2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
001-519-821 CIVIC FUNCTION SUPPORT				
EVENT SPONSORSHIP	-	5,400	600	5,400
HISTORICAL SOCIETY	4,000	4,000	4,000	4,000
CHAMBER COMM PARTNER TRUSTEE	3,000	3,000	3,000	3,000
CHRISTMAS PARADE	2,500	1,500	1,500	1,500
CHILI COOK-OFF & FESTIVAL	1,500	1,500	1,500	1,500
PROJECT GRADUATION	-	500	500	500
HIGH SCHOOL SCHOLARSHIP	-	500	500	500
BREAKFAST FOR EDUCATORS	500	500	500	500
	11,500	16,900	12,100	16,900



COMMUNITY REDEVELOPMENT AGENCY



	BUDGET	PERCENT REVENUES
FUND BALANCE, OCTOBER 1, 2024	\$ 873,018	46.98%
AD VALOREM TAXES	978,478	52.65%
MEDIAN SPONSORSHIPS	5,875	0.32%
COMMUNITY SIGN RENTAL	1,000	0.05%
TOTAL AVAILABLE RESOURCES	\$ 1,858,371	100.00%



	BUDGET	PERCENT EXPENSES
OPERATING EXPENDITURES	\$ 833,201	44.84%
CRA PROGRAMS	80,000	4.30%
OTHER USES	52,440	2.82%
FUND BALANCE, SEPT. 30, 2025	892,730	48.04%
TOTAL USE OF RESOURCES	\$ 1,858,371	100.00%



COMMUNITY REDEVELOPMENT AGENCY

GOALS:

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

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONAL SERVICES	\$ 57,508	\$ 66,736	\$ 65,206	\$ 70,787
OPERATING EXPENDITURES	106,209	197,045	82,551	202,414
CAPITAL OUTLAY	-	640,000	169,890	640,000
OTHER USES	-	-	-	52,440
	<u>\$ 163,717</u>	<u>\$ 903,781</u>	<u>\$ 317,647</u>	<u>\$ 965,641</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

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
FUND BALANCE, OCTOBER 1	99,618	307,315	488,229	873,018
ADD REVENUES:				
104-311-100 AD VALOREM TAXES	550,227	743,079	755,600	978,478
104-361-200 COMMUNITY SIGN RENTAL	2,101	1,000	416	1,000
104-366-100 CRA MEDIAN SPONSORSHIP	-	5,875	3,100	5,875
TOTAL REVENUES	552,328	749,954	759,116	985,353
TOTAL AVAILABLE RESOURCES	651,946	1,057,269	1,247,345	1,858,371
DEDUCT EXPENDITURES:				
PERSONAL SERVICES:				
104-559-120 REGULAR SALARIES & WAGES	37,271	39,435	38,415	41,413
104-559-210 FICA TAXES	2,351	3,017	2,526	4,003
104-559-220 RETIREMENT CONTRIBUTION	4,507	5,351	5,297	5,645
104-559-230 LIFE & HEALTH INSURANCE	12,611	17,858	17,748	18,791
104-559-240 WORKERS COMPENSATION	768	1,075	1,220	935
PERSONAL SERVICES TOTAL	57,508	66,736	65,206	70,787
OPERATING EXPENDITURES:				
104-559-310 PROFESSIONAL SERVICES	-	10,000	-	10,000
104-559-311 ATTORNEY SERVICES	-	1,500	1,657	2,000
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	30,600	45,000	37,950	45,000
104-559-400 TRAVEL AND PER DIEM	-	800	525	800
104-559-420 POSTAGE	1	50	20	50
104-559-450 INSURANCE - P&C	2,973	4,905	4,905	4,895
104-559-460 REPAIRS & MAINTENANCE	10,879	7,375	7,509	10,000
104-559-490 OTHER CURRENT CHARGES	154	100	-	100
104-559-491 LEGAL ADVERTISING	-	150	-	150
104-559-492 SPECIAL DISTRICT FEE	-	175	175	175
104-559-499 CRA PROGRAMS	39,963	80,000	8,698	80,000
104-559-510 OFFICE SUPPLIES	1,230	500	300	2,049
104-559-520 OPERATING SUPPLIES	4,739	350	812	1,000
104-559-540 DUES & SUBSCRIPTIONS	820	745	200	745
104-559-550 TRAINING	-	395	350	450
104-559-560 URBAN FORESTRY	9,850	35,000	14,450	35,000
OPERATING EXPENDITURES TOTAL	106,209	197,045	82,551	202,414



COMMUNITY REDEVELOPMENT AGENCY

	<u>2023</u>	<u>2024</u>	<u>2024</u>	<u>2025</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
CAPITAL OUTLAY:				
104-559-610 LAND	-	300,000	-	300,000
104-559-630 INFRASTRUCTURE	-	340,000	169,890	340,000
CAPITAL OUTLAY TOTAL	-	640,000	169,890	640,000
104-559-910 ADMINISTRATIVE SERVICES	-	56,680	56,680	52,440
TOTAL EXPENDITURES	163,717	960,461	374,327	965,641
FUND BALANCE, SEPTEMBER 30	488,229	96,808	873,018	892,730



COMMUNITY REDEVELOPMENT AGENCY

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
ASSISTANT TO THE CITY MANAGER (SPLIT W/CODE)	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
TOTAL	0.75	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.

	2023	2024	2024	2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES	\$ 770,515	\$ 830,190	\$ 755,072	\$ 919,056
OPERATING EXPENDITURES	231,232	253,175	253,030	272,800
	<u>\$ 1,001,747</u>	<u>\$ 1,083,365</u>	<u>\$ 1,008,102</u>	<u>\$ 1,191,856</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 the 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

		2023	2024	2024	2025
		ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:					
001-513-120	REGULAR SALARIES & WAGES	520,435	543,090	491,460	593,054
001-513-140	OVERTIME	4,765	5,000	7,377	5,000
001-513-210	FICA TAXES	38,006	44,060	39,980	46,522
001-513-220	RETIREMENT CONTRIBUTION	89,511	111,030	97,755	118,772
001-513-221	OTHER RET CONTRIBUTION	20,188	22,645	21,677	24,558
001-513-230	LIFE & HEALTH INSURANCE	96,131	102,515	94,973	130,325
001-513-240	WORKERS COMPENSATION	1,479	1,850	1,850	825
PERSONAL SERVICES TOTAL		770,515	830,190	755,072	919,056
OPERATING EXPENDITURES:					
001-513-310	PROFESSIONAL SERVICES	9,000	12,000	12,000	12,000
001-513-311	ATTORNEY SERVICES	18,367	10,000	12,058	10,000
001-513-320	ACCOUNTING & AUDITING	21,000	20,000	20,000	20,000
001-513-340	CONTRACTUAL SERVICES	28,367	71,810	69,800	72,770
001-513-400	TRAVEL AND PER DIEM	8,275	10,600	9,450	10,600
001-513-410	COMMUNICATION SERVICES	5,389	6,725	6,833	6,725
001-513-420	POSTAGE	254	1,500	1,350	1,500
001-513-430	UTILITY SERVICES	14,421	15,600	15,860	15,600
001-513-440	RENTALS & LEASES	2,356	6,800	6,820	6,800
001-513-450	INSURANCE	991	4,055	4,055	3,455
001-513-460	REPAIRS & MAINTENANCE	86,678	56,795	63,149	59,365
001-513-461	R&M - BUILDINGS	-	1,000	-	1,000
001-513-462	R&M - EQUIPMENT	-	500	500	500
001-513-463	R&M - VEHICLE	390	500	200	500
001-513-470	PRINTING & BINDING	582	600	1,040	600
001-513-490	OTHER CURRENT CHARGES	672	545	530	545
001-513-491	LEGAL ADVERTISING	528	1,360	1,055	1,360
001-513-510	OFFICE SUPPLIES	18,848	21,665	15,870	38,240
001-513-520	OPERATING SUPPLIES	3,909	3,500	3,070	3,500
001-513-522	FUEL & OIL	184	300	455	300
001-513-540	DUES & SUBSCRIPTIONS	3,837	2,570	2,531	2,570
001-513-550	TRAINING	7,184	4,750	6,404	4,870
OPERATING EXPENDITURES TOTAL		231,232	253,175	253,030	272,800
TOTAL FINANCE & ADMINISTRATION		1,001,747	1,083,365	1,008,102	1,191,856



FINANCE & ADMINISTRATION

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2023</u>	<u>2024</u>	<u>2025</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	1.0
CUSTOMER SERVICE SUPV (split with Utilities)	0.5	0.5	0.5
ACCOUNTING CLERK I (split with Utilities)	1.0	0.5	0.5
EMPLOYEE SERVICES SPECIALIST	1.0	1.0	1.0
UTILITIES ACCOUNT CLERK (funded by Utilities)	1.0	-	-
TOTAL	7.5	7.0	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.

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONAL SERVICES	\$ 305,585	\$ 290,165	\$ 321,270	\$ 299,580
OPERATING EXPENDITURES	67,055	69,594	74,781	69,672
CAPITAL OUTLAY	24,931	13,500	26,630	26,118
	<u>\$ 397,571</u>	<u>\$ 373,259</u>	<u>\$ 422,681</u>	<u>\$ 395,370</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

	2023	2024	2024	2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:				
001-571-120 REGULAR SALARIES & WAGES	222,950	213,800	229,248	223,294
001-571-210 FICA TAXES	16,688	16,355	17,468	17,082
001-571-220 RETIREMENT CONTRIBUTION	27,472	29,015	31,695	30,435
001-571-230 LIFE & HEALTH INSURANCE	37,897	30,625	41,605	28,459
001-571-240 WORKERS COMPENSATION	578	370	1,254	310
PERSONAL SERVICES TOTAL	305,585	290,165	321,270	299,580
OPERATING EXPENDITURES:				
001-571-311 ATTORNEY SERVICES	-	-	58	75
001-571-340 CONTRACTUAL SERVICES	1,566	1,875	1,750	1,500
001-571-400 TRAVEL AND PER DIEM	96	600	375	600
001-571-410 COMMUNICATION SERVICES	22,103	21,910	24,275	8,250
001-571-430 UTILITY SERVICES	16,482	11,400	12,860	23,460
001-571-440 RENTALS & LEASES	909	1,200	1,005	1,092
001-571-450 INSURANCE	12,186	21,574	22,090	21,660
001-571-460 REPAIR & MAINTENANCE	6,151	2,000	5,386	4,000
001-571-461 R&M - BUILDINGS	27	1,000	38	1,000
001-571-462 R&M - EQUIPMENT	190	300	260	300
001-571-470 PRINTING	430	1,350	478	1,350
001-571-510 OFFICE SUPPLIES	3,500	3,500	3,478	3,500
001-571-520 OPERATING SUPPLIES	3,059	2,500	2,416	2,500
001-571-540 DUES & SUBSCRIPTIONS	336	275	292	275
001-571-550 TRAINING	20	110	20	110
OPERATING EXPENDITURES TOTAL	67,055	69,594	74,781	69,672
CAPITAL OUTLAY:				
001-571-640 MACHINERY & EQUIPMENT	13,239	-	13,240	16,918
001-571-660 BOOK COLLECTION	11,692	13,500	13,390	9,200
CAPITAL OUTLAY TOTAL	24,931	13,500	26,630	26,118
TOTAL LIBRARY	397,571	373,259	422,681	395,370



LIBRARY

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2023</u>	<u>2024</u>	<u>2025</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	2,700





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.

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONAL SERVICES	\$ 839,308	\$ 1,031,895	\$ 1,031,385	\$ 1,115,775
OPERATING EXPENDITURES	147,803	161,908	146,947	204,474
	<u>\$ 987,111</u>	<u>\$ 1,193,803</u>	<u>\$ 1,178,332</u>	<u>\$ 1,320,249</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

		2023	2024	2024	2025
		ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:					
001-521-120	REGULAR SALARIES & WAGES	558,282	692,210	635,311	769,751
001-521-125	INCENTIVE	9,346	11,550	9,923	11,550
001-521-140	OVERTIME	6,447	10,000	41,615	10,000
001-521-150	SPECIAL PAY	14,615	10,000	29,887	10,000
001-521-210	FICA TAXES	42,096	54,605	54,185	60,554
001-521-220	RETIREMENT CONTRIBUTION	64,844	30,995	78,973	34,485
001-521-230	LIFE & HEALTH INSURANCE	126,073	196,380	153,140	197,060
001-521-240	WORKERS COMPENSATION	17,605	26,155	28,351	22,375
PERSONAL SERVICES TOTAL		839,308	1,031,895	1,031,385	1,115,775
OPERATING EXPENDITURES:					
001-521-310	PROFESSIONAL SERVICES	1,239	3,630	939	3,630
001-521-311	ATTORNEY SERVICES	2,329	2,000	2,138	2,000
001-521-340	CONTRACTUAL SERVICES	6,265	20,870	5,301	28,295
001-521-400	TRAVEL & PER DIEM	1,179	150	336	400
001-521-410	COMMUNICATION SERVICES	10,703	10,965	12,992	13,000
001-521-420	POSTAGE	45	350	291	350
001-521-430	UTILITY SERVICES	5,428	7,000	4,917	7,000
001-521-440	RENTALS & LEASES	31,945	23,600	23,508	23,600
001-521-450	INSURANCE	12,217	20,596	20,596	19,825
001-521-451	INSURANCE - OTHER	4,268	100	100	100
001-521-460	REPAIRS & MAINTENANCE	7,572	6,250	8,121	11,039
001-521-461	R&M - BUILDINGS	-	500	-	2,000
001-521-462	R&M - EQUIPMENT	7,552	5,740	1,865	6,000
001-521-463	R&M - VEHICLES	7,633	8,000	7,373	8,000
001-521-470	PRINTING & BINDING	233	500	392	500
001-521-510	OFFICE SUPPLIES	6,488	2,025	2,831	13,340
001-521-520	OPERATING SUPPLIES	4,088	9,737	10,164	14,000
001-521-521	UNIFORMS	6,179	5,000	2,930	6,000
001-521-522	FUEL AND OIL	30,050	33,000	39,392	40,000
001-521-540	DUES & SUBSCRIPTIONS	1,855	1,895	1,661	1,895
001-521-550	TRAINING	535	-	1,100	3,500
OPERATING EXPENDITURES TOTAL		147,803	161,908	146,947	204,474
TOTAL LAW ENFORCEMENT		987,111	1,193,803	1,178,332	1,320,249



LAW ENFORCEMENT

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
POLICE CHIEF	1.0	1.0	1.0
POLICE OFFICERS	8.0	8.0	9.0
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	15.0

CAPITAL OUTLAY

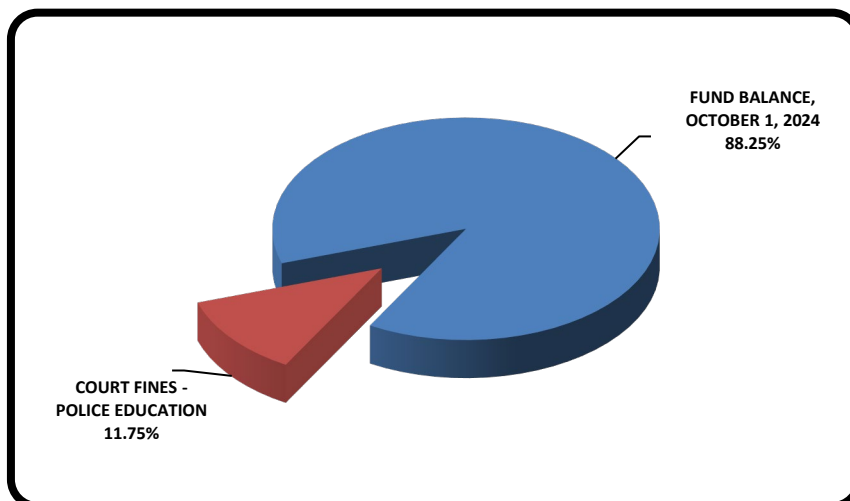
Infrastructure Surtax Fund

301-521-640 - Machinery and Equipment
Police Vehicles (2)

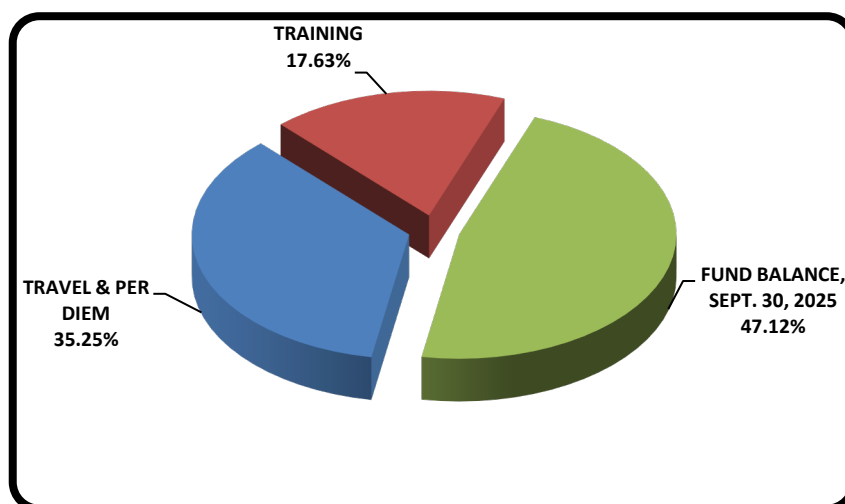
\$ 104,310



POLICE EDUCATION FUND



	BUDGET	PERCENT REVENUES
FUND BALANCE, OCTOBER 1, 2024	\$ 3,755	88.25%
COURT FINES - POLICE EDUCATION	500	11.75%
TOTAL AVAILABLE RESOURCES	<u>\$ 4,255</u>	<u>100.00%</u>



	BUDGET	PERCENT EXPENSES
TRAVEL & PER DIEM	\$ 1,500	35.25%
TRAINING	750	17.63%
FUND BALANCE, SEPT. 30, 2025	<u>2,005</u>	<u>47.12%</u>
TOTAL USE OF RESOURCES	<u>\$ 4,255</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.

	2023	2024	2024	2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
OPERATING EXPENDITURES	472	2,250	1,088	2,250
	\$ 472	\$ 2,250	\$ 1,088	\$ 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.

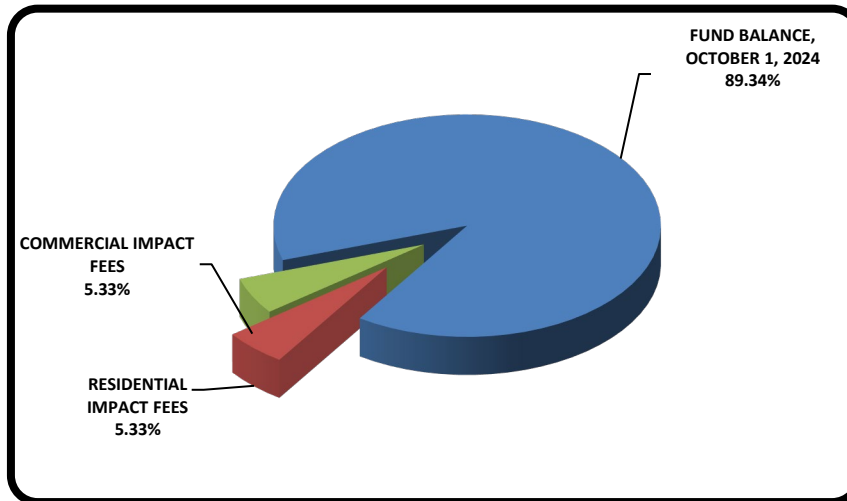


POLICE EDUCATION FUND

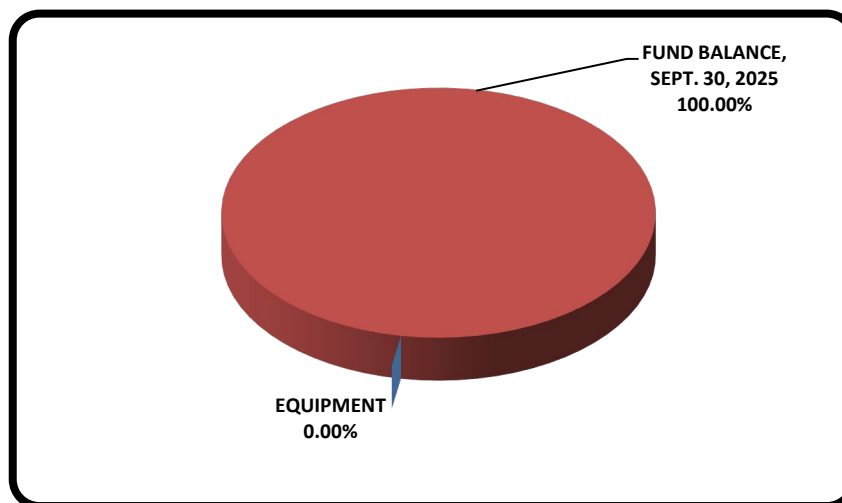
	<u>2023</u>	<u>2024</u>	<u>2024</u>	<u>2025</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
FUND BALANCE, OCTOBER 1	4,814	4,559	4,539	3,755
ADD REVENUES:				
106-351-300 COURT FINES - POLICE ED	197	500	304	500
TOTAL REVENUES AVAILABLE	5,011	5,059	4,843	4,255
DEDUCT EXPENDITURES:				
106-521-400 TRAVEL AND PER DIEM	-	1,500	661	1,500
106-521-550 TRAINING	472	750	427	750
TOTAL EXPENDITURES	472	2,250	1,088	2,250
FUND BALANCE, SEPTEMBER 30	<u>4,539</u>	<u>2,809</u>	<u>3,755</u>	<u>2,005</u>



POLICE IMPACT FEE FUND



	BUDGET	PERCENT REVENUES
FUND BALANCE, OCTOBER 1, 2024	\$ 167,616	89.34%
RESIDENTIAL IMPACT FEES	10,000	5.33%
COMMERCIAL IMPACT FEES	10,000	5.33%
TOTAL AVAILABLE RESOURCES	\$ 187,616	100.00%



	BUDGET	PERCENT EXPENSES
EQUIPMENT	\$ -	0.00%
FUND BALANCE, SEPT. 30, 2025	187,616	100.00%
TOTAL USE OF RESOURCES	\$ 187,616	100.00%



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.

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 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.



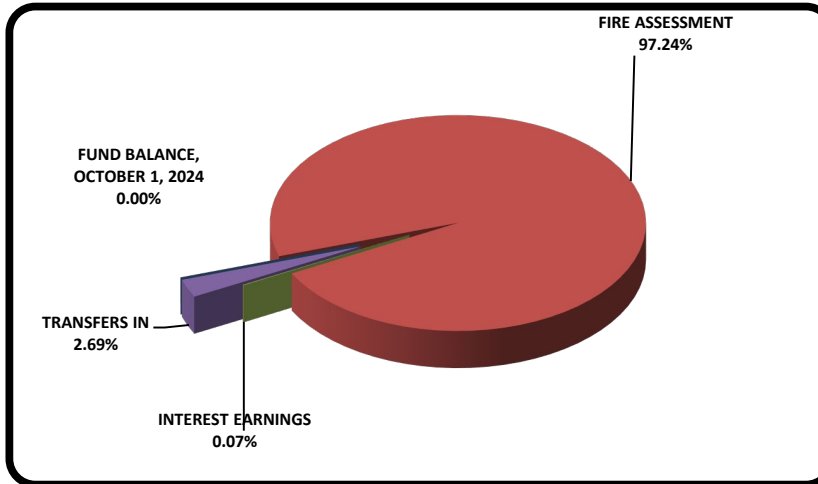
POLICE IMPACT FEE FUND

	<u>2023</u>	<u>2024</u>	<u>2024</u>	<u>2025</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
FUND BALANCE, OCTOBER 1	132,949	142,329	151,736	167,616
ADD REVENUES:				
114-324-110 RESIDENTIAL IMPACT FEES	10,867	10,000	9,380	10,000
114-324-120 COMMERCIAL IMPACT FEES	7,920	10,000	6,500	10,000
TOTAL REVENUES AVAILABLE	151,736	162,329	167,616	187,616
DEDUCT EXPENDITURES:				
114-521-640 EQUIPMENT	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
FUND BALANCE, SEPTEMBER 30	<u>151,736</u>	<u>162,329</u>	<u>167,616</u>	<u>187,616</u>

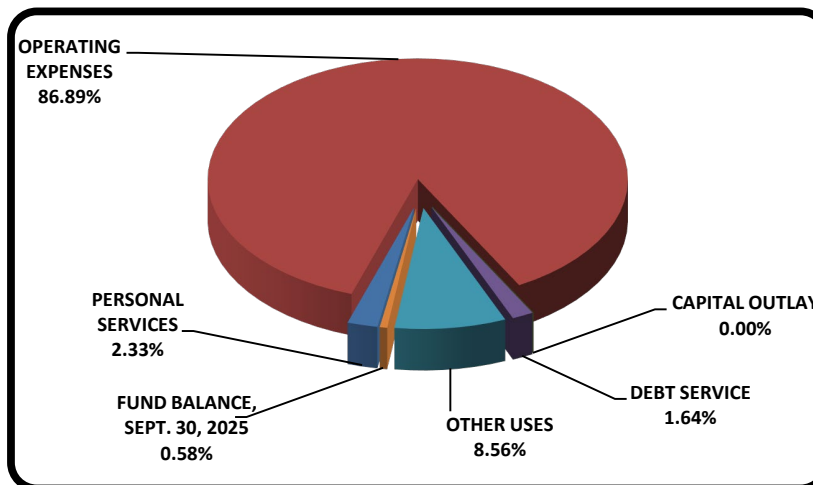




FIRE ASSESSMENT FUND



	BUDGET	PERCENT REVENUES
FUND BALANCE, OCTOBER 1, 2024	\$ -	0.00%
FIRE ASSESSMENT	597,017	97.24%
INTEREST EARNINGS	450	0.07%
TRANSFERS IN	16,500	2.69%
TOTAL AVAILABLE RESOURCES	\$ 613,967	100.00%



	BUDGET	PERCENT EXPENSES
PERSONAL SERVICES	\$ 14,305	2.33%
OPERATING EXPENSES	533,483	86.89%
CAPITAL OUTLAY	-	0.00%
DEBT SERVICE	10,078	1.64%
OTHER USES	52,570	8.56%
FUND BALANCE, SEPT. 30, 2025	3,531	0.58%
TOTAL USE OF RESOURCES	\$ 613,967	100.00%



FIRE ASSESSMENT FUND

		<u>2023</u>	<u>2024</u>	<u>2024</u>	<u>2025</u>
		<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
FUND BALANCE, OCTOBER 1		44,544	12,752	10,468	-
ADD REVENUES:					
110-325-200	FIRE ASSESSMENT	392,989	571,880	595,222	597,017
110-331-100	FEDERAL GRANTS	-	-	30,657	-
110-361-100	INTEREST EARNINGS	-	450	-	450
110-364-000	SALE OF FIXED ASSETS	9,000	-	-	-
110-369-900	MISCELLANEOUS REVENUE	3,758	-	1,235	-
110-381-001	TRANSFER FROM GEN FUND	-	-	-	16,500
TOTAL REVENUES AVAILABLE		450,291	585,082	637,582	613,967
DEDUCT EXPENDITURES:					
	PERSONAL SERVICES	3,040	15,920	15,920	14,305
	OPERATING EXPENSES	407,737	491,709	526,960	533,483
	CAPITAL OUTLAY	3,968	2,500	66,219	-
	DEBT SERVICES	10,078	10,404	10,078	10,078
	OTHER USES	15,000	54,540	18,405	52,570
TOTAL EXPENDITURES		439,823	575,073	637,582	610,436
FUND BALANCE, SEPTEMBER 30		<u>10,468</u>	<u>10,009</u>	<u>-</u>	<u>3,531</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.

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONAL SERVICES	\$ 3,040	\$ 15,920	\$ 15,920	\$ 14,305
OPERATING EXPENDITURES	407,737	491,709	526,960	533,483
CAPITAL OUTLAY	3,968	2,500	66,219	-
DEBT SERVICES	10,078	10,404	10,078	10,078
OTHER USES	15,000	54,540	18,405	52,570
	<u>\$ 439,823</u>	<u>\$ 575,073</u>	<u>\$ 637,582</u>	<u>\$ 610,436</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

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONAL SERVICES:				
110-522-240 WORKERS COMPENSATION	3,040	15,920	15,920	14,305
PERSONAL SERVICES TOTAL	3,040	15,920	15,920	14,305
OPERATING EXPENDITURES:				
110-522-310 PROFESSIONAL SERVICES	40,053	39,650	41,048	67,575
110-522-311 ATTORNEY SERVICES	622	650	621	650
110-522-340 CONTRACTUAL SERVICES	2,802	7,800	7,330	9,900
110-522-341 STIPEND FIREFIGHTERS	251,616	283,776	287,765	319,248
110-522-410 COMMUNICATION SERVICES	7,562	7,255	8,826	7,255
110-522-430 UTILITY SERVICES	6,130	5,800	5,161	6,100
110-522-450 INSURANCE	18,661	41,263	39,874	51,940
110-522-460 REPAIRS & MAINTENANCE	3,151	10,150	10,250	5,000
110-522-461 R&M - BUILDINGS	4,589	27,000	27,530	-
110-522-462 R&M - EQUIPMENT	5,115	10,000	3,222	10,000
110-522-463 R&M - VEHICLES	28,519	20,000	39,870	25,200
110-522-490 OTHER CURRENT CHARGES	363	200	200	200
110-522-510 OFFICE SUPPLIES	5,404	1,500	920	800
110-522-520 OPERATING SUPPLIES	18,931	8,900	14,640	8,900
110-522-521 UNIFORMS	2,370	10,200	25,895	3,000
110-522-522 FUEL AND OIL	9,915	12,000	10,065	12,000
110-522-540 DUES & SUBSCRIPTIONS	375	565	474	715
110-522-550 TRAINING	1,559	5,000	3,269	5,000
OPERATING EXPENDITURES TOTAL	407,737	491,709	526,960	533,483
CAPITAL OUTLAY:				
110-522-640 MACHINERY & EQUIPMENT	3,968	2,500	66,219	-
CAPITAL OUTLAY TOTAL	3,968	2,500	66,219	-
DEBT SERVICES:				
110-522-710 PRINCIPAL	8,526	8,814	8,814	9,107
110-522-720 INTEREST	1,552	1,590	1,264	971
DEBT SERVICES TOTAL	10,078	10,404	10,078	10,078
110-522-910 ADMINISTRATIVE SERVICES	15,000	54,540	18,405	52,570
TOTAL FIRE RESCUE DEPARTMENT	439,823	575,073	637,582	610,436



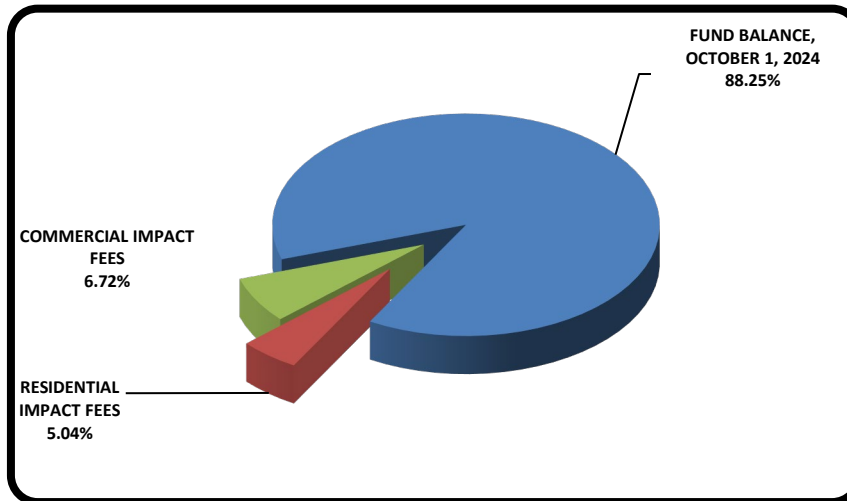
FIRE RESCUE DEPARTMENT

MANPOWER ANALYSIS

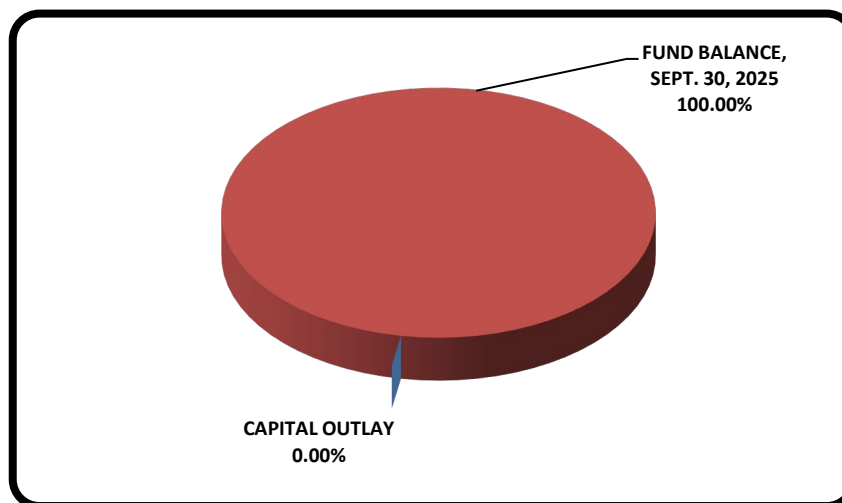
<u>POSITION</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
CONTRACT FIRE CHIEF	1.0	1.0	1.0
STIPEND FIREFIGHTERS (FTE)	2.0	2.0	2.0
FIRE INSPECTOR (FTE)	1.0	1.0	1.0
TOTAL	4.0	4.0	4.0



FIRE IMPACT FEE FUND



	BUDGET	PERCENT REVENUES
FUND BALANCE, OCTOBER 1, 2024	\$ 131,395	88.25%
RESIDENTIAL IMPACT FEES	7,500	5.04%
COMMERCIAL IMPACT FEES	10,000	6.72%
TOTAL AVAILABLE RESOURCES	\$ 148,895	100.00%



	BUDGET	PERCENT EXPENSES
CAPITAL OUTLAY	\$ -	0.00%
FUND BALANCE, SEPT. 30, 2025	148,895	100.00%
TOTAL USE OF RESOURCES	\$ 148,895	100.00%



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.

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 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>2023</u>	<u>2024</u>	<u>2024</u>	<u>2025</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
FUND BALANCE, OCTOBER 1	103,507	111,599	118,323	131,395
ADD REVENUES:				
112-324-110 RESIDENTIAL IMPACT FEES	7,136	7,500	8,092	7,500
112-324-120 COMMERCIAL IMPACT FEES	7,680	10,000	4,980	10,000
TOTAL REVENUES AVAILABLE	118,323	129,099	131,395	148,895
DEDUCT EXPENDITURES:				
112-522-640 EQUIPMENT	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
FUND BALANCE, SEPTEMBER 30	<u>118,323</u>	<u>129,099</u>	<u>131,395</u>	<u>148,895</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.

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONAL SERVICES	\$ 83,542	\$ 127,965	\$ 96,497	\$ 124,140
OPERATING EXPENDITURES	86,045	112,486	83,976	113,024
	<u>\$ 169,587</u>	<u>\$ 240,451</u>	<u>\$ 180,473</u>	<u>\$ 237,164</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

		2023	2024	2024	2025
		ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:					
001-515-120	REGULAR SALARIES & WAGES	61,255	99,835	64,123	86,110
001-515-140	OVERTIME	196	1,500	274	1,000
001-515-210	FICA TAXES	4,463	7,750	4,720	6,665
001-515-220	RETIREMENT CONTRIBUTION	7,509	13,750	8,900	11,875
001-515-221	OTHER RET CONTRIBUTION	1,279	1,265	1,263	1,340
001-515-230	LIFE & HEALTH INSURANCE	8,579	3,690	16,799	17,030
001-515-240	WORKERS COMPENSATION	261	175	418	120
PERSONAL SERVICES TOTAL		83,542	127,965	96,497	124,140
OPERATING EXPENDITURES:					
001-515-310	PROFESSIONAL SERVICES	-	51,000	1,900	50,000
001-515-311	ATTORNEY SERVICES	23,187	16,000	42,488	16,000
001-515-313	COMMUNITY PLANNING	24,347	25,000	13,552	25,000
001-515-340	CONTRACTUAL SERVICES	3,154	1,500	-	1,500
001-515-400	TRAVEL & PER DIEM	1,774	1,000	215	500
001-515-420	POSTAGE	62	150	222	250
001-515-450	INSURANCE	991	2,666	2,602	2,555
001-515-460	REPAIR & MAINTENANCE	24,996	8,000	16,841	8,000
001-515-490	OTHER CURRENT CHARGES	655	100	151	100
001-515-491	LEGAL ADVERTISING	4,327	3,000	3,150	3,500
001-515-510	OFFICE SUPPLIES	1,339	1,800	1,555	3,349
001-515-520	OPERATING SUPPLIES	68	200	25	200
001-515-540	DUES & SUBSCRIPTIONS	30	420	30	420
001-515-550	TRAINING	1,115	1,650	1,245	1,650
OPERATING EXPENDITURES TOTAL		86,045	112,486	83,976	113,024
TOTAL PLANNING & COMMUNITY DEVELOP		169,587	240,451	180,473	237,164



COMMUNITY DEVELOPMENT - PLANNING & PERMITTING

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2023</u>	<u>2024</u>	<u>2025</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.

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONAL SERVICES	\$ 71,599	\$ 68,965	\$ 102,667	\$ 72,865
OPERATING EXPENDITURES	4,219	6,942	12,908	9,515
	<u>\$ 75,818</u>	<u>\$ 75,907</u>	<u>\$ 115,575</u>	<u>\$ 82,380</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

	2023	2024	2024	2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:				
001-524-120 REGULAR SALARIES & WAGES	58,750	55,640	83,147	58,978
001-524-210 FICA TAXES	4,464	4,260	6,483	4,512
001-524-220 PENSION CONTRIBUTION	7,209	7,550	11,502	8,040
001-524-240 WORKERS COMPENSATION	1,176	1,515	1,535	1,335
PERSONAL SERVICES TOTAL	71,599	68,965	102,667	72,865
OPERATING EXPENDITURES:				
001-524-410 COMMUNICATIONS	1,203	1,500	1,275	1,500
001-524-450 INSURANCE	875	1,447	1,447	1,375
001-524-463 REPAIR & MAINT-VEHICLES	-	400	1,208	1,500
001-524-510 OFFICE SUPPLIES	916	500	6,656	1,500
001-524-520 OPERATING SUPPLIES	140	500	96	500
001-524-522 FUEL & OIL	1,085	1,000	1,036	1,500
001-524-540 DUES & SUBSCRIPTIONS	-	1,145	1,190	1,190
001-524-550 TRAINING	-	450	-	450
OPERATING EXPENDITURES TOTAL	4,219	6,942	12,908	9,515
TOTAL BUILDING DEPARTMENT	75,818	75,907	115,575	82,380



COMMUNITY DEVELOPMENT - BUILDING

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2023</u>	<u>2024</u>	<u>2025</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.

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONAL SERVICES	\$ 66,872	\$ 56,340	\$ 73,070	\$ 77,345
OPERATING EXPENDITURES	4,929	6,865	6,232	7,860
	<u>\$ 71,801</u>	<u>\$ 63,205</u>	<u>\$ 79,302</u>	<u>\$ 85,205</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>2023</u>	<u>2024</u>	<u>2024</u>	<u>2025</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
PERSONAL SERVICES:				
001-539-120 REGULAR SALARIES & WAGES	31,215	33,385	32,754	35,053
001-539-120 OVERTIME	264	500	263	500
001-539-210 FICA TAXES	2,009	2,595	2,080	2,720
001-539-220 RETIREMENT CONTRIBUTION	3,880	4,600	4,528	4,846
001-539-230 LIFE & HEALTH INSURANCE	27,694	12,775	30,836	32,196
001-539-240 WORKERS COMPENSATION	1,810	2,485	2,609	2,030
PERSONAL SERVICES TOTAL	66,872	56,340	73,070	77,345
OPERATING EXPENDITURES:				
001-539-311 ATTORNEY SERVICES	143	500	144	500
001-539-430 UTILITY SERVICES	790	1,100	1,105	1,100
001-539-450 INSURANCE	27	40	40	35
001-539-460 REPAIRS & MAINTENANCE	1,250	2,000	779	2,000
001-539-462 R&M - EQUIPMENT	204	200	-	200
001-539-463 R&M - VEHICLES	107	250	412	250
001-539-520 OPERATING SUPPLIES	663	1,000	2,087	2,000
001-539-521 UNIFORMS	427	475	375	475
001-539-522 FUEL AND OIL	1,318	1,300	1,290	1,300
OPERATING EXPENDITURES TOTAL	4,929	6,865	6,232	7,860
TOTAL CEMETERY	71,801	63,205	79,302	85,205



PUBLIC WORKS - CEMETERY

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2023</u>	<u>2024</u>	<u>2025</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.

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONAL SERVICES	\$ 308,903	\$ 347,860	\$ 285,974	\$ 374,011
OPERATING EXPENDITURES	215,746	257,433	202,504	259,835
CAPITAL OUTLAY	10,269	-	11,000	-
	<u>\$ 534,918</u>	<u>\$ 605,293</u>	<u>\$ 499,478</u>	<u>\$ 633,846</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

	2023	2024	2024	2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:				
001-541-120 REGULAR SALARIES & WAGES	197,746	217,825	181,478	226,193
001-541-140 OVERTIME	5,307	2,500	5,419	2,500
001-541-210 FICA TAXES	14,480	16,855	13,242	17,495
001-541-220 RETIREMENT CONTRIBUTION	25,175	29,900	24,861	31,171
001-541-230 LIFE & HEALTH INSURANCE	64,261	78,550	57,956	78,982
001-541-240 WORKERS COMPENSATION	1,934	2,230	3,018	17,670
PERSONAL SERVICES TOTAL	308,903	347,860	285,974	374,011
OPERATING EXPENDITURES:				
001-541-310 PROFESSIONAL SERVICES	162	-	-	-
001-541-311 ATTORNEY SERVICES	143	1,000	305	1,000
001-541-340 CONTRACTUAL SERVICES	207	10,970	247	10,970
001-541-400 TRAVEL AND PER DIEM	819	480	435	480
001-541-410 COMMUNICATION SERVICES	902	2,390	852	2,390
001-541-420 POSTAGE	1	50	4	50
001-541-430 UTILITY SERVICES	85,227	78,400	77,462	78,400
001-541-440 RENTALS & LEASES	1,056	1,050	1,502	1,050
001-541-450 INSURANCE	8,534	15,123	14,759	14,025
001-541-460 REPAIRS & MAINTENANCE	9,997	40,500	10,960	40,500
001-541-462 R&M - EQUIPMENT	30,536	21,500	20,525	21,500
001-541-463 R&M - VEHICLES	24,033	15,150	18,042	18,150
001-541-490 OTHER CURRENT CHARGES	102	-	271	-
001-541-510 OFFICE SUPPLIES	270	1,500	65	2,000
001-541-520 OPERATING SUPPLIES	11,943	12,000	11,830	12,000
001-541-521 UNIFORMS	3,094	2,750	2,617	2,750
001-541-522 FUEL AND OIL	23,380	22,000	21,936	22,000
001-541-530 ROAD MATERIALS	650	5,000	-	5,000
001-541-540 DUES & SUBSCRIPTIONS	1,365	200	1,367	200
001-541-550 TRAINING	675	2,370	675	2,370
001-541-560 URBAN FORESTRY	12,650	25,000	18,650	25,000
OPERATING EXPENDITURES TOTAL	215,746	257,433	202,504	259,835
CAPITAL OUTLAY:				
001-521-640 MACHINERY & EQUIPMENT	10,269	-	11,000	-
CAPITAL OUTLAY TOTAL	10,269	-	11,000	-
TOTAL ROADS & STREETS	534,918	605,293	499,478	633,846



PUBLIC WORKS - ROADS & STREETS

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2023</u>	<u>2024</u>	<u>2025</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.

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONAL SERVICES	\$ 161,920	\$ 257,390	\$ 206,315	\$ 223,397
OPERATING EXPENDITURES	108,440	118,330	120,593	120,839
	<u>\$ 270,360</u>	<u>\$ 375,720</u>	<u>\$ 326,908</u>	<u>\$ 344,236</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

	2023	2024	2024	2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:				
001-572-120 REGULAR SALARIES & WAGES	109,554	161,545	137,996	142,830
001-572-140 OVERTIME	3,194	1,500	2,907	3,000
001-572-210 FICA TAXES	8,175	12,475	10,360	10,697
001-572-220 RETIREMENT CONTRIBUTION	11,410	23,735	16,320	20,632
001-572-230 LIFE & HEALTH INSURANCE	24,921	51,550	31,713	41,763
001-572-240 WORKERS COMPENSATION	4,666	6,585	7,019	4,475
PERSONAL SERVICES TOTAL	161,920	257,390	206,315	223,397
OPERATING EXPENDITURES:				
001-572-311 ATTORNEY SERVICES	-	500	-	500
001-572-340 CONTRACTUAL SERVICES	9,364	7,060	17,387	7,060
001-572-400 TRAVEL AND PER DIEM	-	135	-	135
001-572-410 COMMUNICATION SERVICES	5,443	2,015	6,776	2,015
001-572-420 POSTAGE	75	-	-	-
001-572-430 UTILITY SERVICES	31,874	27,500	19,232	27,500
001-572-440 RENTALS & LEASES	1,056	500	1,056	500
001-572-450 INSURANCE	6,435	10,840	10,579	10,800
001-572-460 REPAIRS & MAINTENANCE	17,634	14,500	14,875	14,500
001-572-461 R&M - BUILDINGS	790	2,930	765	2,930
001-572-462 R&M - EQUIPMENT	6,065	9,000	8,600	9,000
001-572-463 R&M - VEHICLES	2,832	3,100	2,600	3,100
001-572-490 OTHER CURRENT CHARGES	1,068	350	383	350
001-572-491 ADVERTISING	-	400	-	400
001-572-510 OFFICE SUPPLIES	1,533	1,500	1,455	3,049
001-572-520 OPERATING SUPPLIES	19,713	35,300	33,640	35,300
001-572-521 UNIFORMS	1,094	1,000	830	1,000
001-572-522 FUEL AND OIL	1,835	1,000	1,850	2,000
001-572-540 DUES & SUBSCRIPTIONS	89	200	200	200
001-572-550 TRAINING	1,540	500	365	500
OPERATING EXPENDITURES TOTAL	108,440	118,330	120,593	120,839
TOTAL PARKS & RECREATION	270,360	375,720	326,908	344,236



PUBLIC WORKS - PARKS & RECREATION

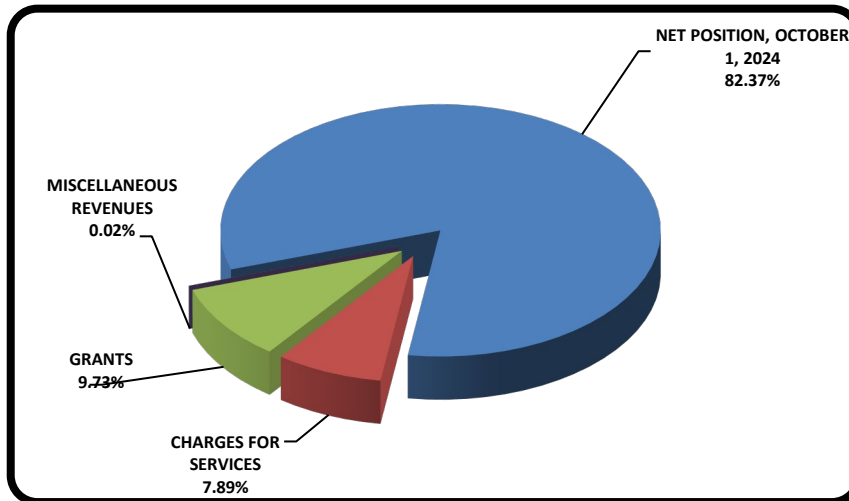
MANPOWER ANALYSIS

<u>POSITION</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
PUBLIC WORKS DIRECTOR (split with Utilities)	0.5	0.5	0.5
PARKS MAINTENANCE WORKERS	2.0	2.0	2.0
LIFEGUARDS (PT) (SEASONAL)	1.0	1.0	1.0
TOTAL	3.5	3.5	3.5

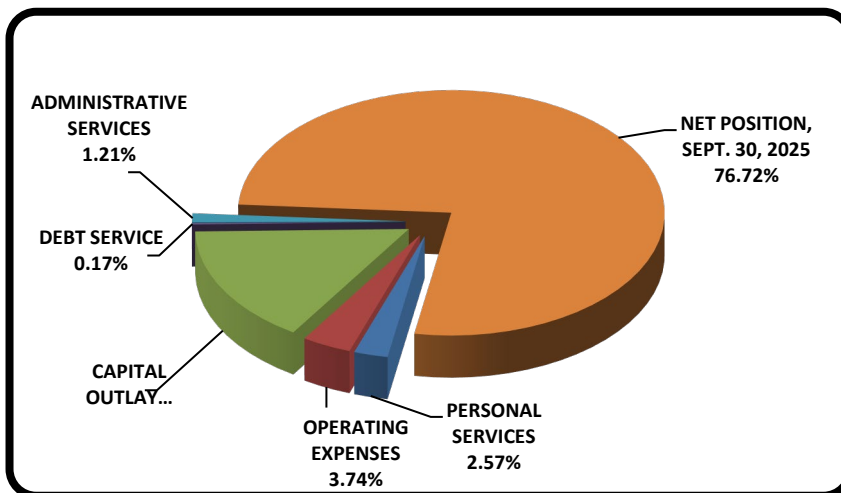




WATER & SEWER FUND



	BUDGET	PERCENT REVENUES
NET POSITION, OCTOBER 1, 2024	\$ 21,412,329	82.37%
CHARGES FOR SERVICES	2,050,000	7.89%
GRANTS	2,529,808	9.73%
MISCELLANEOUS REVENUES	4,000	0.02%
TOTAL AVAILABLE RESOURCES	\$ 25,996,137	100.00%



	BUDGET	PERCENT EXPENSES
PERSONAL SERVICES	\$ 667,225	2.57%
OPERATING EXPENSES	971,170	3.74%
CAPITAL OUTLAY	4,055,666	15.60%
DEBT SERVICE	44,177	0.17%
ADMINISTRATIVE SERVICES	314,460	1.21%
NET POSITION, SEPT. 30, 2025	19,943,439	76.72%
TOTAL USE OF RESOURCES	\$ 25,996,137	100.00%



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.

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONAL SERVICES	\$ 642,806	\$ 646,695	\$ 574,052	\$ 667,225
OPERATING EXPENSES	1,539,418	759,183	975,509	971,170
CAPITAL OUTLAY	1,305,901	165,000	1,250,617	4,055,666
DEBT SERVICE	5,350	65,386	50,941	44,177
TRANSFERS	350,000	302,090	302,090	314,460
	<u>\$ 3,843,475</u>	<u>\$ 1,938,354</u>	<u>\$ 3,153,209</u>	<u>\$ 6,052,698</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

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
NET POSITION, OCTOBER 1	20,780,618	20,248,382	21,492,886	21,412,329
ADD REVENUES FROM OPERATIONS:				
CHARGES FOR SERVICES:				
401-343-310 WATER SALES	836,007	900,000	893,754	930,000
401-343-320 WATER CONNECTIONS	8,529	15,000	12,110	20,000
401-343-330 NEW METER SALES	6,297	20,000	16,647	25,000
401-343-360 RECONNECT CHARGES	4,000	10,000	7,560	10,000
401-343-370 PENALTIES	66,674	45,000	150,369	150,000
401-343-500 SEWER CHARGES	769,161	850,000	840,696	875,000
401-343-600 W&S-LAKEVIEW TERRACE	300	30,000	38,183	40,000
TOTAL	1,690,968	1,870,000	1,959,319	2,050,000
MISCELLANEOUS REVENUES:				
401-361-100 INTEREST EARNED	606	500	100	500
401-369-900 NSF CHARGES	995	1,500	-	-
401-369-920 MISCELLANEOUS REVENUES	116	3,500	4,236	3,500
	1,717	5,500	4,336	4,000
TOTAL OPERATING REVENUES	1,692,685	1,875,500	1,963,655	2,054,000
WATER OPERATING EXPENSES	1,567,736	879,011	1,773,430	952,493
SEWER OPERATING EXPENSES	876,284	691,867	1,026,748	785,902
ADMINISTRATIVE TRANSFERS	350,000	302,090	302,090	314,460
TOTAL OPERATING EXPENSES	2,794,020	1,872,968	3,102,268	2,052,855
NET OPERATING INCOME (LOSS)	(1,101,335)	2,532	(1,138,613)	1,145
NON-OPERATING REVENUE (EXPENSES):				
DEBT SERVICE	(5,350)	(65,386)	(50,941)	(44,177)
IMPACT FEE REVENUE	81,119	-	38,240	-
GRANTS	1,044,105	165,000	1,070,757	(1,425,858)
GAIN ON SALE OF FIXED ASSETS	693,729	-	-	-
CHANGE IN UNRESTRICTED NET POSITION	712,268	102,146	(80,557)	(1,468,890)
NET POSITION, SEPTEMBER 30	21,492,886	20,350,528	21,412,329	19,943,439



PUBLIC WORKS - WATER & SEWER FUND

RECAP OF GRANTS AND LEGISLATIVE APPROPRIATION ACTIVITY - WATER & SEWER

	2023	2024	2024	2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
GRANT REVENUES RECEIVED/BUDGETED				
401-334-220 FEDERAL GRANTS	433,786	-	-	482,500
401-334-360 LEG APPROPRIATION-SEWER	-	165,000	-	-
401-334-362 GRANT	-	-	549,482	-
401-334-363 SJRWMD GRANT	-	-	-	874,130
401-334-364 FDEP SRF	610,319	-	521,275	1,173,178
	1,044,105	165,000	1,070,757	2,529,808
GRANT EXPENDITURES/BUDGETED				
401-533-630 WATER INFRASTRUCTURE	299,728	115,000	778,061	1,655,678
401-535-630 SEWER INFRASTRUCTURE	738,983	50,000	285,356	874,130
	1,044,105	165,000	1,070,757	2,529,808
NET GRANT ACTIVITY	-	-	-	-
TOTAL WATER & SEWER ACTIVITY				
TOTAL RESOURCES - WATER	935,952	945,000	1,479,553	985,000
TOTAL RESOURCES - SEWER	3,117,314	1,015,000	1,361,971	2,922,308
TOTAL RESOURCES - OTHER	21,283,095	20,328,882	21,685,774	22,088,829
TOTAL RESOURCES	25,336,361	22,288,882	24,527,298	25,996,137
TOTAL EXPENDITURES - WATER	2,005,508	895,529	1,789,948	2,624,303
TOTAL EXPENDITURES - SEWER	1,487,967	740,735	1,022,931	3,113,935
TOTAL ADMINISTRATION	350,000	302,090	302,090	314,460
TOTAL USES	3,843,475	1,938,354	3,114,969	6,052,698
NET ACTIVITY	21,492,886	20,350,528	21,412,329	19,943,439



PUBLIC WORKS - WATER & SEWER FUND

WATER DIVISION

	<u>2023</u>	<u>2024</u>	<u>2024</u>	<u>2025</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
PERSONAL SERVICES:				
401-533-120 REGULAR SALARIES & WAGES	263,356	308,145	296,708	324,470
401-533-140 OVERTIME	18,853	10,000	11,332	12,000
401-533-210 FICA TAXES	20,768	24,340	22,499	25,740
401-533-220 RETIREMENT CONTRIBUTION	90,913	43,175	42,172	45,860
401-533-221 OTHER RET CONTRIBUTION	2,567	2,530	2,525	2,680
401-533-230 LIFE & HEALTH INSURANCE	65,577	71,260	88,311	90,785
401-533-240 WORKERS COMPENSATION	7,937	10,150	11,387	7,410
PERSONAL SERVICES TOTAL	469,971	469,600	474,934	508,945
OPERATING EXPENSES:				
401-533-310 PROFESSIONAL SERVICES	17,627	15,000	18,511	15,000
401-533-311 ATTORNEY SERVICES	213	500	731	500
401-533-320 ACCOUNTING & AUDITING	8,000	8,000	8,000	8,000
401-533-340 CONTRACTUAL SERVICES	20,894	29,400	50,219	29,400
401-533-400 TRAVEL AND PER DIEM	459	960	750	960
401-533-410 COMMUNICATION SERVICES	9,780	10,250	12,810	10,250
401-533-420 POSTAGE	1,514	5,200	5,125	5,200
401-533-430 UTILITY SERVICES	38,981	29,630	35,713	29,630
401-533-431 CONSUMPTIVE USE PERMIT	-	-	-	75,000
401-533-440 RENTALS & LEASES	6,081	500	-	500
401-533-450 INSURANCE	38,234	44,911	44,910	45,300
401-533-460 REPAIRS & MAINTENANCE	126,855	45,000	51,150	67,450
401-533-462 R&M - EQUIPMENT	16,085	30,000	17,069	25,000
401-533-463 R&M - VEHICLES	11,850	8,000	5,690	8,000
401-533-470 PRINTING	7,979	2,300	7,698	7,700
401-533-490 OTHER CURRENT CHARGES	4,732	4,000	2,671	3,000
401-533-491 ADVERTISING	363	600	406	400
401-533-510 OFFICE SUPPLIES	1,833	1,000	1,250	4,098
401-533-520 OPERATING SUPPLIES	132,199	42,000	64,505	42,000
401-533-521 UNIFORMS	2,041	1,850	1,875	1,850
401-533-522 FUEL AND OIL	9,273	11,000	9,740	10,000
401-533-540 DUES & SUBSCRIPTIONS	1,194	670	794	670
401-533-550 TRAINING	1,445	3,640	958	3,640
401-533-590 DEPRECIATION	558,254	-	-	-
TOTAL OPERATING EXPENSES	1,015,886	294,411	340,575	393,548



PUBLIC WORKS - WATER & SEWER FUND

WATER DIVISION

	2023	2024	2024	2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
CAPITAL OUTLAY:				
401-533-620 BUILDINGS	-	65,000	99,480	-
401-533-630 INFRASTRUCTURE	374,181	50,000	778,061	1,705,678
401-533-640 MACHINERY & EQUIPMENT	136,090	-	73,040	-
401-533-680 INTANGIBLE ASSETS	5,394	-	7,340	-
TOTAL CAPITAL OUTLAY	515,665	115,000	957,921	1,705,678
DEBT SERVICE:				
401-533-710 PRINCIPAL	-	14,234	14,234	13,678
401-533-720 INTEREST	3,986	2,284	2,284	2,454
TOTAL DEBT SERVICE	3,986	16,518	16,518	16,132
 401-533-910 ADMINISTRATIVE SERVICES	 175,000	 164,170	 164,170	 173,220
TOTAL WATER DIVISION	2,180,508	1,059,699	1,954,118	2,797,523



PUBLIC WORKS - WATER & SEWER FUND

SEWER DIVISION

		2023	2024	2024	2025
		ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:					
401-535-120	REGULAR SALARIES & WAGES	110,516	112,810	61,977	103,445
401-535-140	OVERTIME	4,620	5,000	5,250	5,000
401-535-210	FICA TAXES	8,833	9,010	4,816	8,300
401-535-220	RETIREMENT CONTRIBUTION	13,969	15,990	8,725	14,785
401-535-230	LIFE & HEALTH INSURANCE	32,729	31,325	15,390	24,655
401-535-240	WORKERS COMPENSATION	2,168	2,960	2,960	2,095
PERSONAL SERVICES TOTAL		172,835	177,095	99,118	158,280
OPERATING EXPENSES:					
401-535-310	PROFESSIONAL SERVICES	20,401	-	-	-
401-535-311	ATTORNEY SERVICES	260	2,500	560	2,500
401-535-312	ENGINEERING FEES	7,676	-	88,770	-
401-535-320	ACCOUNTING & AUDITING	8,000	8,000	7,500	8,000
401-535-340	CONTRACTUAL SERVICES	68,082	3,600	7,911	5,040
401-535-360	SEWER SERVICES	154,214	281,342	345,720	354,760
401-535-400	TRAVEL AND PER DIEM	-	270	100	270
401-535-410	COMMUNICATION SERVICES	13,765	10,895	11,335	17,220
401-535-420	POSTAGE	1,544	4,300	4,009	4,300
401-535-430	UTILITY SERVICES	52,802	28,650	33,133	40,490
401-535-440	RENTALS & LEASES	1,012	500	275	500
401-535-450	INSURANCE	29,032	46,735	46,735	46,390
401-535-460	REPAIRS & MAINTENANCE	17,068	15,000	10,171	15,000
401-535-463	R&M - BUILDINGS	-	2,500	-	2,500
401-535-462	R&M - EQUIPMENT	28,482	27,000	24,638	39,972
401-535-463	R&M - VEHICLES	21,528	7,500	14,498	7,500
401-535-470	PRINTING	6,846	2,000	7,698	7,700
401-535-490	OTHER CURRENT CHARGES	2,042	2,000	675	2,000
401-535-510	OFFICE SUPPLIES	1,126	1,000	1,516	2,500
401-535-520	OPERATING SUPPLIES	61,034	8,500	5,451	8,500
401-535-521	UNIFORMS	1,186	1,400	620	1,400
401-535-522	FUEL AND OIL	25,676	10,000	23,219	10,000
401-535-540	DUES & SUBSCRIPTIONS	450	290	150	290
401-535-550	TRAINING	1,306	790	250	790
TOTAL OPERATING EXPENSES		523,532	464,772	634,934	577,622



PUBLIC WORKS - WATER & SEWER FUND

SEWER DIVISION

	2023	2024	2024	2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
CAPITAL OUTLAY:				
401-535-630 INFRASTRUCTURE	738,983	50,000	285,356	2,349,988
401-535-640 MACHINERY & EQUIPMENT	45,859	-	-	-
401-535-680 INTANGIBLE ASSETS	5,394	-	7,340	-
TOTAL CAPITAL OUTLAY	790,236	50,000	292,696	2,349,988
DEBT SERVICE:				
401-535-710 PRINCIPAL	-	47,572	20,401	-
401-535-720 INTEREST	1,364	1,296	-	-
401-535-730 OTHER DEBT SERVICE COSTS	-	-	14,022	28,045
TOTAL DEBT SERVICE	1,364	48,868	34,423	28,045
401-535-910 ADMINISTRATIVE SERVICES	175,000	137,920	137,920	141,240
TOTAL SEWER DIVISION	1,662,967	878,655	1,199,091	3,255,175



PUBLIC WORKS - WATER & SEWER FUND

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2023</u>	<u>2024</u>	<u>2025</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	0.50
UTILITIES ACCOUNT CLERK*	-	1.00	1.00
<i>*previously fully funded in Finance</i>			
TOTAL	7.25	8.75	8.75

Capital Outlay

Water

401-533-630 Infrastructure

Grant administration for Lake Fern water line	\$	50,000
Golden Gem Dr water main		482,500
SR 19 water line		1,173,178

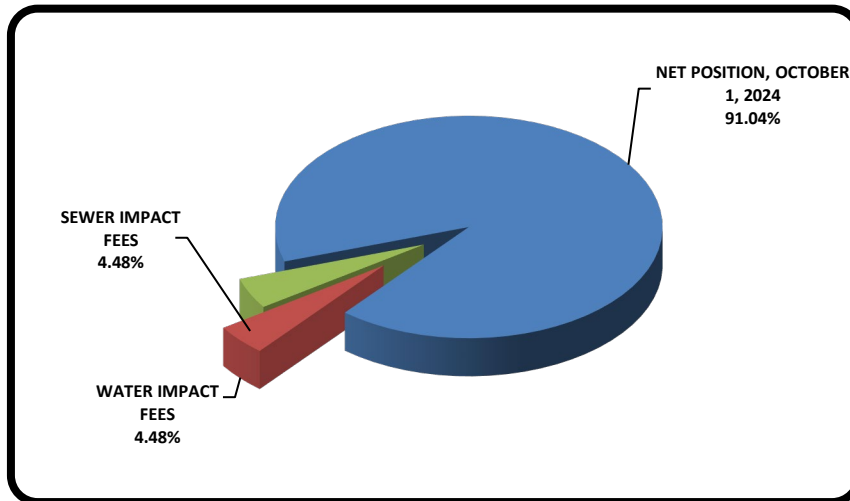
Sewer

401-535-630 Infrastructure

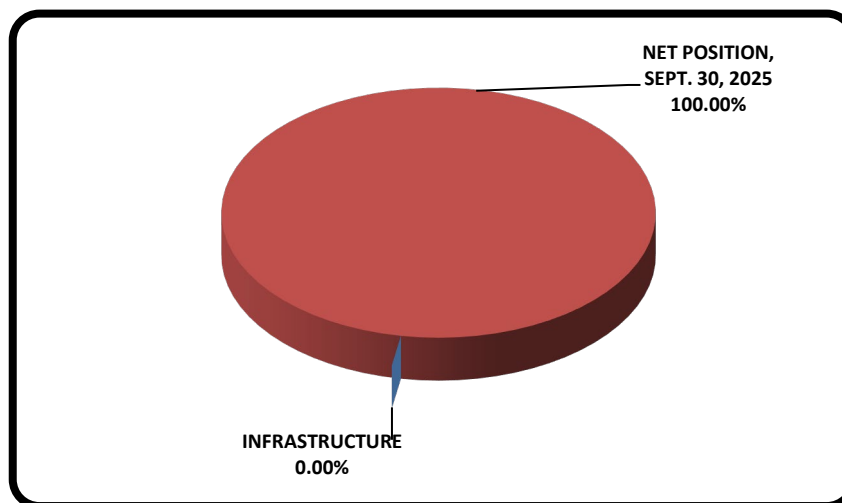
Engineering costs for shovel ready projects	\$	50,000
Central Ave lift station and force main		2,299,988



WATER & SEWER IMPACT FEE FUND



	BUDGET	PERCENT REVENUES
NET POSITION, OCTOBER 1, 2024	\$ 711,080	91.04%
WATER IMPACT FEES	35,000	4.48%
SEWER IMPACT FEES	35,000	4.48%
TOTAL AVAILABLE RESOURCES	\$ 781,080	100.00%



	BUDGET	PERCENT EXPENSES
INFRASTRUCTURE	\$ -	0.00%
NET POSITION, SEPT. 30, 2025	781,080	100.00%
TOTAL USE OF RESOURCES	\$ 781,080	100.00%



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.

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
CAPITAL OUTLAY	35,475	-	35,124	-
	\$ 35,475	\$ -	\$ 35,124	\$ -

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.

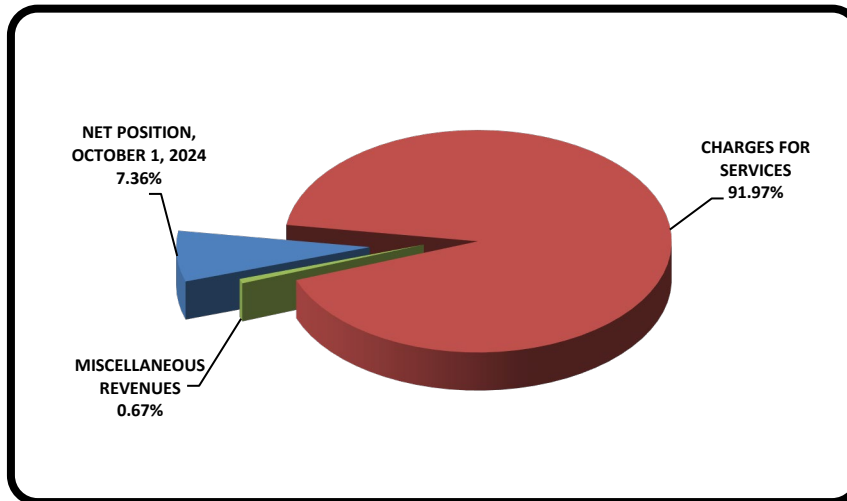


WATER & SEWER IMPACT FEE FUND

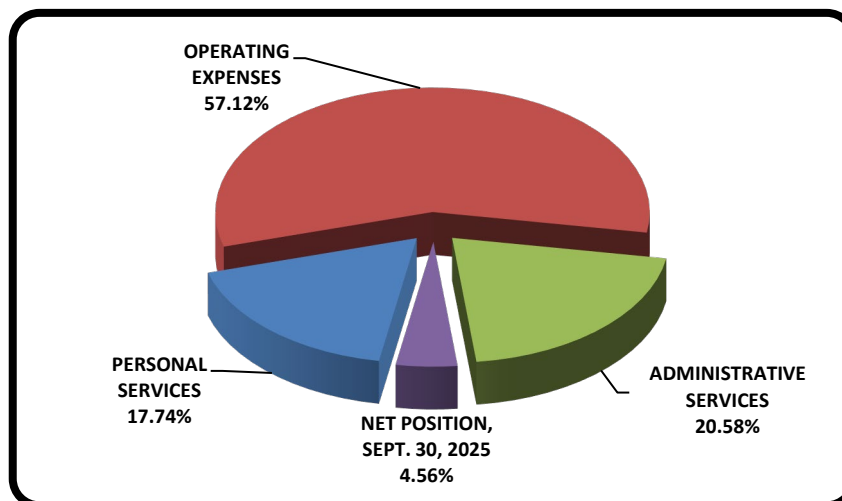
		2023	2024	2024	2025
		ACTUAL	BUDGET	ESTIMATE	BUDGET
FUND BALANCE, OCTOBER 1		626,845	773,053	672,489	711,080
ADD REVENUES:					
411-343-350	WATER IMPACT FEES	41,318	35,000	35,320	35,000
411-343-530	SEWER IMPACT FEES	39,801	35,000	38,395	35,000
TOTAL REVENUES AVAILABLE		707,964	843,053	746,204	781,080
DEDUCT EXPENSES:					
411-535-630	SEWER INFRASTRUCTURE	35,475	-	35,124	-
TOTAL EXPENSES		35,475	-	35,124	-
FUND BALANCE, SEPTEMBER 30		672,489	843,053	711,080	781,080



SANITATION FUND



	BUDGET	PERCENT REVENUES
NET POSITION, OCTOBER 1, 2024	\$ 66,430	7.36%
CHARGES FOR SERVICES	829,710	91.97%
MISCELLANEOUS REVENUES	6,000	0.67%
TOTAL AVAILABLE RESOURCES	<u>\$ 902,140</u>	<u>100.00%</u>



	BUDGET	PERCENT EXPENSES
PERSONAL SERVICES	\$ 160,073	17.74%
OPERATING EXPENSES	515,274	57.12%
ADMINISTRATIVE SERVICES	185,620	20.58%
NET POSITION, SEPT. 30, 2025	41,173	4.56%
TOTAL USE OF RESOURCES	<u>\$ 902,140</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.

	2023	2024	2024	2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES	\$ 113,235	\$ 138,755	\$ 115,867	\$ 160,073
OPERATING EXPENSES	430,692	490,475	602,805	515,274
TRANSFERS	250,000	202,070	202,070	185,620
	<u>\$ 793,927</u>	<u>\$ 831,300</u>	<u>\$ 920,742</u>	<u>\$ 860,967</u>

OBJECTIVES:

☆ Improve service while reducing costs.

RESULTS:

⇒ Customer satisfaction and a clean city.



PUBLIC WORKS - SANITATION FUND

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
NET POSITION, OCTOBER 1	144,424	116,681	165,403	66,430
ADD REVENUES:				
402-343-400 GARBAGE REVENUE	808,946	773,600	790,198	829,710
402-369-920 MISCELLANEOUS REVENUES	5,960	-	31,571	6,000
TOTAL REVENUES AVAILABLE	814,906	890,281	987,172	902,140
DEDUCT EXPENSES:				
PERSONAL SERVICES:				
402-534-120 REGULAR SALARIES & WAGES	64,991	97,500	75,723	102,132
402-534-140 OVERTIME	523	600	596	600
402-534-210 FICA TAXES	4,615	7,505	5,728	7,859
402-534-220 RETIREMENT CONTRIBUTION	22,633	13,230	10,501	13,921
402-534-221 OTHER RET CONTRIBUTION	1,386	1,265	1,490	1,340
402-534-230 LIFE & HEALTH INSURANCE	17,893	16,000	18,922	29,696
402-534-240 WORKERS COMPENSATION	1,194	2,655	2,907	4,525
PERSONAL SERVICES TOTAL	113,235	138,755	115,867	160,073
OPERATING EXPENSES:				
402-534-311 ATTORNEY SERVICES	-	500	-	500
402-534-344 GARBAGE HAULING FEES	412,862	465,000	584,892	488,250
402-534-410 COMMUNICATION SERVICES	110	200	135	200
402-534-420 FREIGHT & POSTAGE	1,500	7,750	5,800	7,750
402-534-460 REPAIR & MAINTENANCE	-	2,000	500	2,000
402-534-463 R&M - VEHICLES	307	4,500	480	4,500
402-534-470 PRINTING	7,413	5,000	7,698	5,000
402-534-490 OTHER CURRENT CHARGES	5,121	2,000	-	2,000
402-534-491 LEGAL ADVERTISING	964	1,000	964	1,000
402-534-510 OFFICE SUPPLIES	-	-	-	1,549
402-534-520 OPERATING SUPPLIES	2,000	2,000	2,000	2,000
402-534-521 UNIFORMS	415	275	336	275
402-534-522 FUEL AND OIL	-	250	-	250
TOTAL OPERATING EXPENSES:	430,692	490,475	602,805	515,274
402-534-910 ADMINISTRATIVE SERVICES	250,000	202,070	202,070	185,620
TOTAL EXPENSES	793,927	831,300	920,742	860,967
NET POSITION, SEPTEMBER 30	165,403	58,981	66,430	41,173



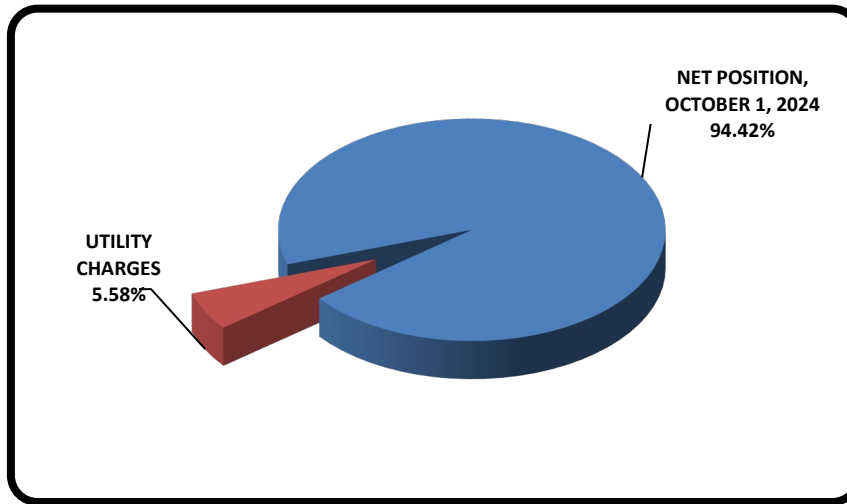
PUBLIC WORKS - SANITATION

MANPOWER ANALYSIS

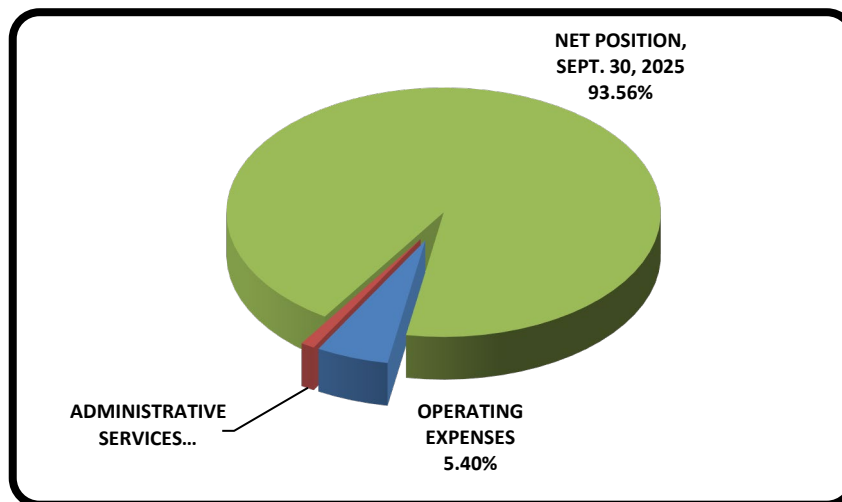
<u>POSITION</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
DEV & PS DIRECTOR (split with Dev & Water)	0.25	0.25	0.25
ADMINISTRATIVE ASSISTANT	-	1.00	1.00
MAINTENANCE TECHNICIAN	1.00	1.00	1.00
TOTAL	1.25	2.25	2.25



PUBLIC WORKS - STORMWATER FUND



	BUDGET	PERCENT REVENUES
NET POSITION, OCTOBER 1, 2024	\$ 2,354,473	94.42%
UTILITY CHARGES	139,060	5.58%
TOTAL AVAILABLE RESOURCES	\$ 2,493,533	100.00%



	BUDGET	PERCENT EXPENSES
OPERATING EXPENSES	134,655	5.40%
ADMINISTRATIVE SERVICES	25,850	1.04%
NET POSITION, SEPT. 30, 2025	2,333,028	93.56%
TOTAL USE OF RESOURCES	\$ 2,493,533	100.00%



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.

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
OPERATING EXPENSES	137,559	57,299	16,435	96,299
DEBT SERVICE	6,221	38,400	38,355	38,356
TRANSFERS	-	52,570	56,980	25,850
	<u>\$ 143,780</u>	<u>\$ 148,269</u>	<u>\$ 111,770</u>	<u>\$ 160,505</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.



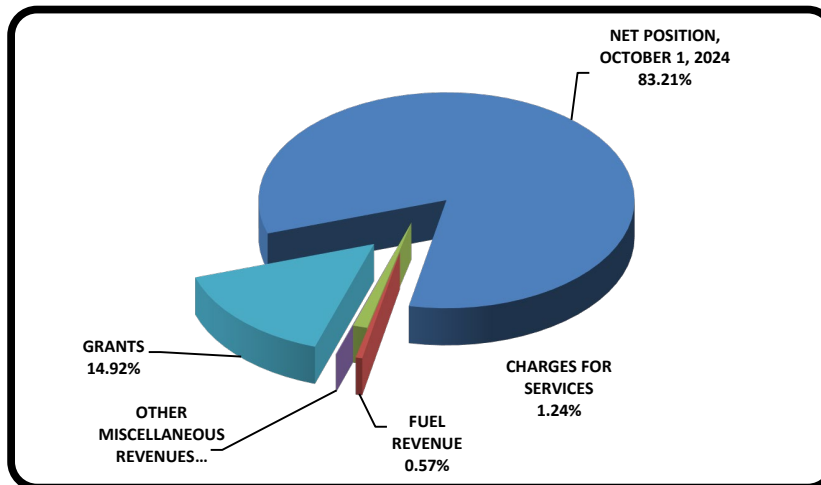
PUBLIC WORKS - STORMWATER FUND

	2023	2024	2024	2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
NET POSITION, OCTOBER 1	2,274,013	2,348,723	2,274,013	2,354,473
ADD REVENUES:				
404-343-700 STORMWATER UTILITY CHGS	139,862	139,060	135,250	139,060
404-369-920 MISCELLANEOUS REVENUE	204	-	-	-
TOTAL REVENUES AVAILABLE	140,066	139,060	135,250	139,060
DEDUCT EXPENSES:				
404-538-310 PROFESSIONAL SERVICES	2,750	-	-	39,000
404-538-311 ATTORNEY SERVICES	430	500	-	500
404-538-312 ENGINEERING FEES	-	15,000	-	15,000
404-538-340 CONTRACTUAL SERVICES	11,750	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	16,861	15,000	10,985	15,000
404-538-490 OTHER CURRENT CHARGES	(637)	8,344	-	8,344
404-538-491 ADVERTISING	-	450	450	450
404-538-540 DUES & SUBSCRIPTIONS	-	500	500	500
404-538-550 TRAINING	219	975	-	975
404-538-590 DEPRECIATION	106,186	-	-	-
404-538-710 PRINCIPAL - SRF LOAN	-	33,000	32,550	32,988
404-538-720 INTEREST - SRF LOAN	6,221	5,400	5,805	5,368
TOTAL OPERATING EXPENSES:	143,780	95,699	54,790	134,655
404-538-910 ADMINISTRATIVE SERVICES	-	52,570	56,980	25,850
TOTAL EXPENSES	143,780	148,269	111,770	160,505
NET POSITION, SEPTEMBER 30	2,270,299	2,392,084	2,354,473	2,333,028

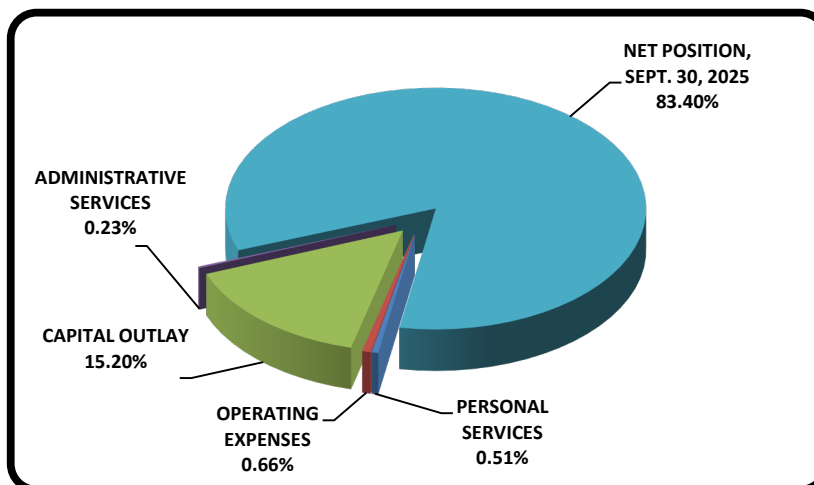




AIRPORT FUND



	BUDGET	PERCENT REVENUES
NET POSITION, OCTOBER 1, 2024	\$ 12,925,684	83.21%
FUEL REVENUE	88,000	0.57%
CHARGES FOR SERVICES	193,050	1.24%
OTHER MISCELLANEOUS REVENUES	10,000	0.06%
GRANTS	2,317,265	14.92%
TOTAL AVAILABLE RESOURCES	\$ 15,533,999	100.00%



	BUDGET	PERCENT EXPENSES
PERSONAL SERVICES	\$ 79,589	0.51%
OPERATING EXPENSES	102,815	0.66%
CAPITAL OUTLAY	2,361,291	15.20%
ADMINISTRATIVE SERVICES	35,010	0.23%
NET POSITION, SEPT. 30, 2025	12,955,294	83.40%
TOTAL USE OF RESOURCES	\$ 15,533,999	100.00%



AIRPORT FUND

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

	2023	2024	2024	2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES	\$ 33,452	\$ 27,590	\$ 40,460	\$ 79,589
OPERATING EXPENSES	515,698	102,592	147,287	102,815
CAPITAL OUTLAY	2,461,744	-	715,629	2,361,291
TRANSFERS	-	27,980	27,980	35,010
	<u>\$ 3,010,894</u>	<u>\$ 158,162</u>	<u>\$ 931,356</u>	<u>\$ 2,578,705</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

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
NET POSITION, OCTOBER 1	10,175,833	10,769,108	12,234,457	12,925,684
ADD REVENUES:				
403-344-100 OFF SITE ACCESS FEES	2,250	2,250	1,900	2,250
403-344-101 FUEL REVENUES	74,475	30,000	80,700	88,000
403-344-200 TIE DOWN FEES	4,015	2,885	3,700	3,500
403-344-300 APARTMENT RENTAL	12,000	12,000	12,000	12,000
403-344-400 HANGAR RENTAL	108,081	110,000	106,850	150,000
403-344-450 LAND LEASE	16,841	9,178	34,930	25,300
403-369-900 OTHER MISC REVENUES	25,259	3,600	21,880	10,000
403-364-000 DISPOSAL OF FIXED ASSETS	7,111	-	-	-
TOTAL REVENUES AVAILABLE	250,032	169,913	261,960	291,050
DEDUCT EXPENSES:				
403-542-100 PERSONAL SERVICES	33,452	27,590	40,460	79,589
403-542-300 OPERATING EXPENSES	515,698	102,592	147,287	102,815
403-542-910 ADMIN TRANSFERS	-	27,980	27,980	35,010
TOTAL EXPENSES	549,150	158,162	215,727	217,414
NET OPERATING INCOME	(299,118)	11,751	46,233	73,636
NON-OPERATING INCOME:				
403-389-200 FAA GRANT	289,533	-	321,800	-
403-389-301 FDOT GRANT	2,068,209	-	1,038,823	2,317,265
	2,357,742	-	1,360,623	2,317,265
NON-OPERATING EXPENSES:				
403-542-600 CAPITAL PROJECTS	2,461,744	-	715,629	2,361,291
NET POSITION, SEPTEMBER 30	12,234,457	10,780,859	12,925,684	12,955,294



AIRPORT FUND

	2023	2024	2024	2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:				
403-542-120 REGULAR SALARIES & WAGES	22,121	22,260	32,729	47,183
403-524-210 FICA TAXES	1,597	1,700	2,534	3,610
403-542-220 RETIREMENT CONTRIBUTION	9,271	3,020	4,504	6,431
403-542-230 LIFE & HEALTH INSURANCE	-	-	-	21,300
403-542-240 WORKERS COMPENSATION	463	610	693	1,065
PERSONAL SERVICES TOTAL	33,452	27,590	40,460	79,589
OPERATING EXPENSES:				
403-542-311 ATTORNEY SERVICES	2,662	6,000	6,119	6,000
403-542-340 CONTRACTUAL SERVICES	11,094	10,975	10,060	10,975
403-542-400 TRAVEL & PER DIEM	2,635	600	1,488	600
403-542-410 COMMUNICATION SERVICES	3,193	3,650	8,994	3,650
403-542-420 POSTAGE	20	50	30	50
403-542-430 UTILITY SERVICES	19,881	24,000	19,958	24,000
403-542-450 INSURANCE	20,815	28,032	28,032	28,255
403-542-460 REPAIRS & MAINTENANCE	9,942	15,000	26,089	15,000
403-542-461 R&M - BUILDINGS	1,315	2,500	14,960	2,500
403-542-462 R&M - EQUIPMENT	17,524	2,100	7,067	2,100
403-542-463 R&M - VEHICLES	703	1,250	590	1,250
403-542-480 PROMOTIONAL ACTIVITIES	-	700	55	700
403-542-490 OTHER CURRENT CHARGES	362	500	45	500
403-542-510 OFFICE SUPPLIES	1,189	1,500	6,705	1,500
403-542-520 OPERATING SUPPLIES	1,541	2,600	6,155	2,600
403-542-522 FUEL AND OIL	12,669	2,000	10,000	2,000
403-542-540 DUES AND SUBSCRIPTIONS	430	635	380	635
403-542-550 TRAINING	560	500	560	500
403-542-590 DEPRECIATION	409,163	-	-	-
TOTAL OPERATING EXPENSES	515,698	102,592	147,287	102,815
CAPITAL OUTLAY:				
403-542-620 BUILDINGS	2,283,394	-	650,600	2,201,291
403-542-630 INFRASTRUCTURE	178,350	-	65,029	160,000
TOTAL CAPITAL OUTLAY	2,461,744	-	715,629	2,361,291
403-542-910 ADMINISTRATIVE SERVICES	-	27,980	27,980	35,010
TOTAL EXPENSES	3,010,894	158,162	931,356	2,578,705



AIRPORT FUND

MANPOWER ANALYSIS

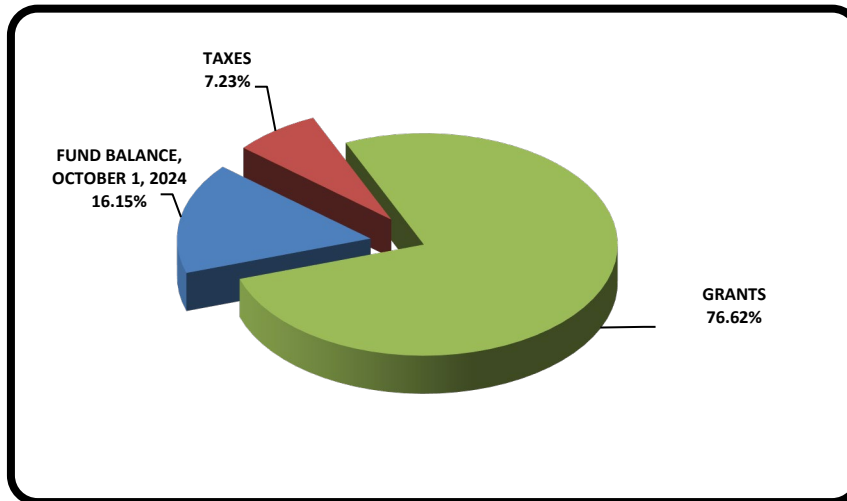
<u>POSITION</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
AIRPORT TECH	<u>0.5</u>	<u>0.5</u>	<u>1.0</u>
TOTAL	0.5	0.5	1.0

<u>Airport</u>	
403-542-620 Buildings	
T-Hangars	\$ 2,201,291
403-542-630 Infrastructure	
Beacon Rehab	160,000

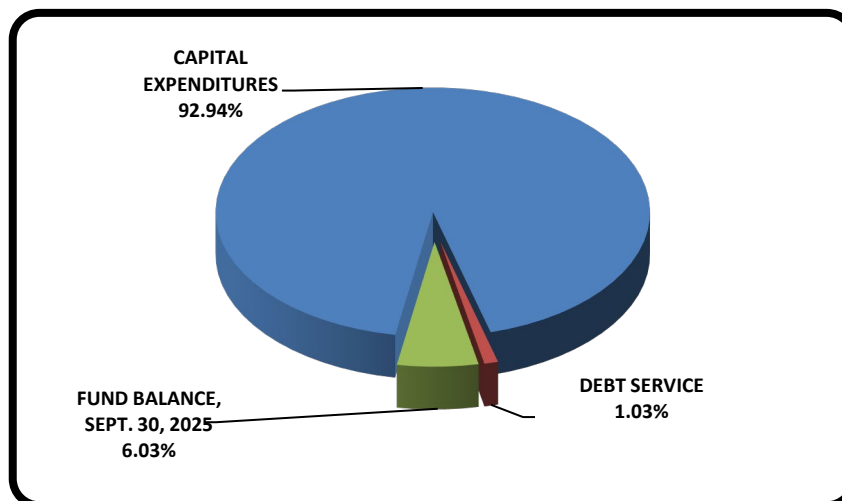




CAPITAL PROJECTS FUND



	BUDGET	PERCENT REVENUES
FUND BALANCE, OCTOBER 1, 2024	\$ 1,027,277	16.15%
TAXES	459,887	7.23%
GRANTS	4,873,788	76.62%
TOTAL AVAILABLE RESOURCES	\$ 6,360,952	100.00%



	BUDGET	PERCENT EXPENSES
CAPITAL EXPENDITURES	5,911,863	92.94%
DEBT SERVICE	65,504	1.03%
FUND BALANCE, SEPT. 30, 2025	383,585	6.03%
TOTAL USE OF RESOURCES	\$ 6,360,952	100.00%



CAPITAL PROJECTS FUND

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
FUND BALANCE, OCTOBER 1	659,755	953,885	953,885	1,027,277
ADD REVENUES:				
301-312-600 INFRASTRUCTURE SURTAX	468,118	482,809	408,928	459,887
301-331-200 FEDERAL GRANTS	-	36,508	36,508	-
301-331-210 FEDERAL-ARPA	208,205	-	-	-
301-334-390 FRDAP GRANTS	100,000	-	-	-
301-334-400 STATE GRANTS	-	-	-	4,873,788
301-361-100 INTEREST EARNED	-	50	-	-
301-381-001 INTERFUND TRANSFERS	-	740,000	-	-
TOTAL REVENUES AVAILABLE	1,436,078	2,213,252	1,399,321	6,360,952
DEDUCT EXPENDITURES:				
301-XXX-600 CAPITAL PROJECTS	417,027	1,563,075	306,827	5,911,863
301-519-700 DEBT SERVICE	65,166	65,507	65,217	65,504
TOTAL EXPENDITURES	482,193	1,628,582	372,044	5,977,367
FUND BALANCE, SEPTEMBER 30	953,885	584,670	1,027,277	383,585



CAPITAL PROJECTS FUND

GOALS:

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

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
CAPITAL OUTLAY	417,027	1,563,075	306,827	5,911,863
DEBT SERVICE	65,166	65,507	65,217	65,504
	<u>\$ 482,193</u>	<u>\$ 1,628,582</u>	<u>\$ 372,044</u>	<u>\$ 5,977,367</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

		2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
CAPITAL PROJECTS:					
<i>FINANCE & ADMINISTRATION</i>					
301-513-640	MACHINERY & EQUIPMENT	26,814	-	-	-
<i>POLICE</i>					
301-521-640	MACHINERY & EQUIPMENT	89,267	104,310	-	104,310
<i>ROADS & STREETS</i>					
301-541-630	INFRASTRUCTURE	118,051	1,458,765	452	5,692,553
301-541-640	MACHINERY & EQUIPMENT	112,466	-	-	65,000
<i>PARKS</i>					
301-572-630	INFRASTRUCTURE	2,000	-	-	-
301-572-640	MACHINERY & EQUIPMENT	68,429	-	-	50,000
TOTAL		417,027	1,563,075	452	5,911,863
DEBT SERVICE:					
301-521-710	PD RADIO LEASE PRINCIPAL	7,567	7,822	7,822	8,083
301-519-714	CHASE LOAN - PRINCIPAL	47,092	48,551	48,551	50,057
301-521-720	PD RADIO LEASE INTEREST	1,376	1,411	1,122	862
301-519-724	CHASE LOAN - INTEREST	9,131	7,723	7,722	6,502
TOTAL		65,166	65,507	65,217	65,504
TOTAL COST		482,193	1,628,582	65,669	5,977,367

CAPITAL OUTLAY DETAILS

301-521-640	2 Police Cars (carryover from 2024)	104,310
301-541-630	Lake Fern Road (carryover \$719k from 2024)	5,592,553
301-541-630	Paving on Rose St and Cassady St	100,000
301-541-640	New backhoe for streets	65,000
301-572-640	New truck for Parks	50,000
		5,911,863