AGENDA
REGULAR MEETING
of THE MARY ESTHER CITY COUNCIL
September 20, 2023 - 6:00 PM
195 Christobal Road – North, Mary Esther, FL 32569

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**
4. **FY 2024 BUDGET HEARING**
   - **4.1. FY 2024 Final Budget Review by City Manager**
   - **4.2. Second Reading of Ordinance 2023-01, Establishing the FY 2024 Millage Rate**
   - **4.3. Reading of Resolution 23-03, Adopting the FY 2024 Budget**
5. **FY 2024 Pay Schedule**
   - **5.1. Consideration of FY 2024 Pay Schedule**
6. **Resolution 23-04, Amending the Comprehensive Fee, Fine, and Revenue Schedule**
   - **6.1. Reading of Resolution 23-04, Amending the Comprehensive, Fee, Fine and Revenue Schedule**
7. **Ordinance 2023-03, Compensation for the Mayor and the Councilmembers**
   - **7.1. Second Reading of Ordinance 2023-03, Compensation for Councilmembers and the Mayor**
8. **ADJOURN**

******* PLEASE TURN OFF OR SILENCE *ALL CELL PHONES* *******

REMOTE MEETING ATTENDANCE

The virtual link to our meetings is posted in the calendar section of our website (www.cityofmaryesther.com) You may log into the meeting up to 10 minutes prior to the start time to ensure your connection is working properly.

All communications via the chat feature by online participants during city meetings are subject to Florida's public records laws and must be civil in public discourse whether written or spoken. Any private messages sent by online attendees during the meeting is strongly discouraged. Only messages sent to "All" or "Everyone" in the public forum will be addressed by the City Council or City staff during the meeting.

NOTES:

1) Adjournment with continuation on the following day at 6:00 PM may be called if the meeting proceeds past 10 PM.

2) The City does not keep verbatim minutes as a matter of record. If a person decides to appeal any decision made by the Mary Esther City Council with respect to any matter considered at this meeting, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. See Florida Statute 286.0105

3) Any invocation that may be offered before the official start of the Council meeting shall be the voluntary offering of a private citizen, to and for the benefit of the Council. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by the Council, and the Council is not allowed by law to endorse the religious beliefs or views of this or any other speaker.

AGENDA ITEM

Agenda Item 4.1.

TO: Honorable Mayor and Members of the City Council

FROM: Jared Cobb, City Manager

DATE: September 20, 2023

SUBJECT: FY 2024 Final Budget Review by City Manager

BACKGROUND:
On Wednesday, September 6th, the City Council held the first public hearing required by Florida Statute 200.065(2) for adopting the FY 2024 millage and budget. A second hearing is needed to finalize the adoption of the FY 2024 millage rate and budget. At the final hearing, the Council will discuss the percentage increase in millage over the rolled-back rate, and will adopt the millage before adopting the budget by a separate vote.

DISCUSSION:
The operating millage rate to be levied is 5.0261 mills, which is greater than the rolled-back rate of 4.6770 mills by 7.46%.

FINANCIAL IMPACT:
The budget is based on the current mill levy of 5.0261 and a 5% increase in utility rates.

RECOMMENDATION:
The City Council shall review the attached tentative budget and conduct a final public hearing on the tentative budget and proposed millage rate. A final millage and budget must be adopted at this time.

ATTACHMENT(S):
1. FY 2024 Budget and CIP

Annual Operating Budget

Fiscal Year 2024

Financial Summaries

OPERATING BUDGET SUMMARY, GENERAL FUND	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
REVENUES	5,401,870	4,822,718	9,225,505
LESS ONE-TIME REVENUES	1,471,678	701,650	4,777,699
RECURRING REVENUES	**3,930,192**	**4,121,068**	**4,447,806**
EXPENDITURES	6,233,941	4,505,803	11,653,052
LESS ONE-TIME EXPENDITURES	2,701,428	1,290,969	7,362,566
RECURRING EXPENDITURES	**3,532,513**	**3,214,835**	**4,290,486**
STRUCTURAL SURPLUS/(DEFICIT)	**397,679**	**906,233**	**157,320**

Notes:
(1) Recurring revenues are defined as revenues the city will reasonably receive on annual basis. It does not include one-time grant or project revenues.

(2) Recurring expenditures is defined as expenditures the city will be required to expend to maintain services. It does not include one-time grant or project expenditures.

Financial Summaries
General Fund

GENERAL FUND SUMMARY, BY OBJECT	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 PROPOSED
BEGINNING BALANCE	**3,372,234**	**4,174,043**	**5,207,781**	**5,980,721**	**5,980,721**	**6,297,636**
REVENUES						
TAXES	2,363,846	2,473,815	2,597,043	2,857,616	2,903,722	3,283,867
LICENSES & PERMITS	231,659	247,883	275,034	311,500	244,400	321,000
INTERGOVERNMENTAL	1,099,961	1,029,451	823,804	768,609	721,859	682,500
CHARGES FOR SERVICE	329,089	373,104	77,984	61,717	27,687	33,439
FINES & FORFEITURES	16,305	19,369	7,828	7,000	38,400	7,000
MISCELLANEOUS	59,926	61,296	42,237	20,000	190,650	121,000
OTHER SOURCES	5,000	5,000	41,380	1,375,428	696,000	4,776,699
TOTAL REVENUES	**4,105,787**	**4,209,917**	**3,865,310**	**5,401,870**	**4,822,718**	**9,225,505**
EXPENDITURES						
PERSONAL SERVICES	1,185,407	1,237,532	1,079,103	1,425,488	1,166,206	1,811,606
OPERATING EXPENSES	1,666,407	1,756,507	1,906,269	2,720,025	2,178,165	2,298,880
CAPITAL OUTLAY	10,897	82,139	106,998	2,088,428	1,161,432	7,362,566
OTHER USES	441,267	100,000	-	-	-	180,000
TOTAL EXPENDITURES	**3,303,978**	**3,176,178**	**3,092,370**	**6,233,941**	**4,505,803**	**11,653,052**
RESTRICTED RESERVES						
NONSPENDABLE - PREPAID ITEMS	3,592	31,417	31,632	31,632	35,000	35,000
IMPACT FEES	247,373	255,703	266,158	266,158	266,158	266,158
CAPITAL PROJECTS	-	-	-	-	-	-
RESTRICTED - OTHER	-	829,738	933,186	-	-	-
NATURAL DISASTER	640,579	1,060,701	1,246,788	1,246,788	1,246,788	2,330,610
TOTAL RESTRICTED RESERVES	**891,544**	**2,177,559**	**2,477,764**	**1,544,578**	**1,547,946**	**2,631,768**
ENDING UNASSIGNED FUND BAL	**3,282,499**	**3,030,222**	**3,502,957**	**3,604,072**	**4,749,689**	**1,238,320**

Financial Summaries
General Fund

GENERAL FUND SUMMARY, BY PROGRAM	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
BEGINNING BALANCE	**3,372,234**	**4,174,045**	**5,207,783**	**5,980,723**	**5,980,723**	**6,297,638**
REVENUES						
TAXES	2,363,846	2,473,815	2,597,043	2,857,616	2,903,722	3,283,867
LICENSES & PERMITS	231,659	247,883	275,034	311,500	244,400	321,000
INTERGOVERNMENTAL	1,099,961	1,029,451	823,804	768,609	721,859	682,500
CHARGES FOR SERVICE	329,089	373,104	77,984	61,717	27,687	33,439
FINES & FORFEITURES	16,305	19,369	7,828	7,000	38,400	7,000
MISCELLANEOUS	59,926	61,296	42,237	20,000	190,650	121,000
OTHER SOURCES	5,000	5,000	41,380	1,375,428	696,000	4,776,699
TOTAL REVENUES	**4,105,787**	**4,209,917**	**3,865,310**	**5,401,870**	**4,822,718**	**9,225,505**
EXPENDITURES						
MAYOR & CITY COUNCIL	27,176	81,730	58,740	63,035	58,597	73,675
CITY MANAGER	85,739	133,138	99,111	143,396	130,361	259,768
CITY ATTORNEY	73,895	50,538	34,841	80,000	60,000	70,000
CITY CLERK	166,200	152,381	139,729	125,681	114,380	185,115
FINANCE	287,958	280,326	92,262	106,500	103,874	128,835
HUMAN RESOURCES	-	-	43,890	77,761	54,148	70,114
INFORMATION TECHNOLOGY	-	-	126,928	160,345	143,945	125,094
PLANNING & ZONING	7,898	2,200	150,665	207,404	179,415	169,678
CODE COMPLIANCE	139,610	147,339	105,359	65,783	58,666	86,253
BUILDING SERVICES	-	-	32,141	138,500	46,895	151,173
ANIMAL SERVICES	1,005	-	-	5,000	5,000	5,000
LAW ENFORCEMENT	217,958	218,240	230,804	252,025	252,025	285,334
FIRE	990,914	1,018,354	1,047,067	1,079,498	1,079,680	1,113,088
LIBRARY	350,093	364,204	354,783	421,134	404,606	465,299
FACILITIES	-	-	120,261	383,015	160,285	498,965
STREETS	361,976	414,889	154,395	1,593,527	924,209	4,563,381
PARKS	-	-	181,302	654,574	589,172	1,593,351
STORMWATER	-	-	93,853	631,339	95,421	1,558,197
NONDEPARTMENTAL	593,557	312,840	26,238	45,424	45,124	250,732
TOTAL EXPENDITURES	**3,303,978**	**3,176,178**	**3,092,370**	**6,233,941**	**4,505,803**	**11,653,052**
RESTRICTED RESERVES						
NONSPENDABLE - PREPAID ITEMS	3,592	31,417	31,632	31,632	35,000	35,000
IMPACT FEES	247,373	255,703	266,158	266,158	266,158	266,158
CAPITAL PROJECTS	-	-	-	-	-	-
RESTRICTED - OTHER	-	829,738	933,186	-	-	-
NATURAL DISASTER	640,579	1,060,701	1,246,788	1,246,788	1,246,788	2,330,610
TOTAL RESTRICTED RESERVES	**891,544**	**2,177,559**	**2,477,764**	**1,544,578**	**1,547,946**	**2,631,768**
ENDING UNASSIGNED BALANCE	**3,282,499**	**3,030,224**	**3,502,959**	**3,604,074**	**4,749,691**	**1,238,322**

001	GENERAL FUND						
00	NONDEPARTMENTAL						
300000	REVENUES						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 PROPOSED
REVENUES							
TAXES							
311100	AD VALOREM TAXES	1,420,295	1,492,482	1,582,868	1,935,416	1,884,322	2,089,383
311200	AD VALOREM DELINQUENT	31,064	29,622	37,813	30,000	84,400	65,000
312130	TOURIST DEVELOPMENT TAX	-	-	-	-	-	180,000
312410	LOCAL OPTION GAS TAX	176,254	202,517	202,740	180,000	190,000	200,000
314100	UTILITY TAXES - ELECTRIC	225,533	240,597	243,903	230,000	230,000	235,000
314200	UTILITY TAXES - COMMUNICATION	269,133	257,651	271,177	250,000	250,000	255,000
314300	UTILITY TAXES - WATER	89,834	99,234	119,663	100,000	110,000	123,484
314400	UTILITY TAXES - GAS	38,593	41,935	40,650	40,000	40,000	40,000
314800	UTILITY TAXES - PROPANE	647	358	432	200	-	-
316010	BUSINESS TAX PENALTY	2,767	2,333	2,106	2,000	1,000	1,000
316100	BUSINESS TAX RECEIPTS	109,725	107,085	95,692	90,000	114,000	95,000
	SUBTOTAL TAXES	**2,363,846**	**2,473,815**	**2,597,043**	**2,857,616**	**2,903,722**	**3,283,867**
LICENSES & PERMITS							
322000	BUILDING PERMITS	14,350	21,007	16,814	95,000	3,000	80,000
323100	FRANCHISE FEES - ELECTRIC	175,791	181,044	207,938	175,000	200,000	205,000
323400	FRANCHISE FEES - GAS	31,898	35,132	39,692	35,000	40,000	35,000
324120	IMPACT FEE - FIRE PROTECTION	1,011	1,011	1,348	-	-	-
324125	IMPACT FEE - LAW ENFORCEMENT	969	969	1,292	-	-	-
329050	CONTRACTOR REGISTRATION	7,640	8,720	7,950	6,500	1,400	1,000
	SUBTOTAL LICENSES & PERMITS	**231,659**	**247,883**	**275,034**	**311,500**	**244,400**	**321,000**
INTERGOVERNMENTAL							
331100	GENERAL GOVERNMENT	13,026	30,089	-	-	-	-
331200	PUBLIC SAFETY	476,822	185,817	-	-	-	-
331500	FEDERAL DISASTER RELIEF	1,660	50,780	5,078	82,500	-	-
331700	CULTURE/RECREATION	3,418	10,369	-	-	-	-
334500	STATE DISASTER RELIEF	237	8,463	-	13,750	-	-
335120	STATE REVENUE SHARING	146,358	171,554	219,989	160,000	186,000	160,000
335150	ALCOHOLIC BEVERAGE	2,652	3,410	4,344	1,000	500	500
335180	LOCAL HALF CENT SALES TAX	392,158	505,683	530,171	450,000	475,000	460,000
338200	COUNTY BUSINESS TAX	3,762	4,042	3,973	2,000	1,000	1,000
338210	LIBRARY COOPERATIVE	59,868	59,244	60,250	59,359	59,359	61,000
	SUBTOTAL INTERGOVERNMENTAL	**1,099,961**	**1,029,451**	**823,804**	**768,609**	**721,859**	**682,500**
CHARGES FOR SERVICES							
341200	ZONING FEES	450	627	150	150	-	-
341300	CODE ENFORCEMENT ADMIN FEES	1,700	2,734	100	1,500	200	500
341901	FIRE DEPARTMENT FEES	14,433	10,368	6,984	10,000	10,000	8,500
341902	NOTARY FEE REVENUE	40	80	90	100	20	-
341910	PLAN REVIEW	1,625	915	4,989	800	-	-
341920	SITE INSPECTION	485	1,135	805	600	600	500
342300	ADMINISTRATIVE SERVICES	251,167	295,804	-	-	-	-
342500	FIRE AND LBS CODE INSPECTIONS	-	-	-	-	-	-
342510	FINAL INSPECTION	1,680	2,418	2,697	1,000	1,000	1,000
342910	IMPACT FEE - STORMWATER	900	1,400	1,215	-	-	-
343315	CREDIT CARD USAGE FEE REVENUE	4,284	5,129	4,141	2,000	500	-
343800	CEMETERY FEES	150	200	450	100	100	100
344210	BOAT LAUNCH DAILY PERMIT	1,697	572	1,717	1,000	500	-
344220	PERMIT - BOAT LAUNCH ANNUAL	-	100	100	-	-	-
344901	FLORIDA DOT	43,159	44,332	45,575	43,467	13,467	21,839

001	GENERAL FUND						
00	NONDEPARTMENTAL						
300000	REVENUES						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 PROPOSED
344910	IMPACT FEE - TRANSPORTATION	4,500	4,500	6,000	-	-	-
347210	IMPACT FEE - PARKS & RECREATIOI	450	450	600	-	-	-
349100	LIEN SEARCH FEES	2,370	2,340	2,372	1,000	1,300	1,000
	SUBTOTAL CHARGES FOR SERVICE!	**329,089**	**373,104**	**77,984**	**61,717**	**27,687**	**33,439**
FINES & FORFEITURES							
351100	COURT FINES	4,547	4,289	3,853	3,000	4,500	3,000
352000	LIBRARY FINES/LOST BOOKS	1,813	1,523	2,472	1,500	2,400	1,500
354100	VIOLATION OF LOCAL ORDINANCE	9,946	13,557	1,504	2,500	31,500	2,500
	SUBTOTAL FINES & FORFEITURES	**16,305**	**19,369**	**7,828**	**7,000**	**38,400**	**7,000**
MISCELLANEOUS							
361100	INTEREST INCOME	41,364	17,273	23,060	20,000	185,000	120,000
361300	NET INCREASE (DECREASE) IN FAIR	5	7	(13)	-	-	-
364400	SALE OF EQUIPMENT	225	-	-	-	2,400	-
365100	SCRAP SALES	63	-	208	-	-	-
366010	DONATIONS & CONTRIBUTIONS	7,682	4,500	1,300	-	-	1,000
366012	DONATIONS - OTHER SOURCES	-	-	-	-	-	-
369300	SETTLEMENTS (INS. ACCIDENT REIN	867	23,202	10,792	-	750	-
369900	MISCELLANEOUS REVENUE	9,720	16,314	6,890	-	2,500	-
	SUBTOTAL MISCELLANEOUS	**59,926**	**61,296**	**42,237**	**20,000**	**190,650**	**121,000**
OTHER SOURCES							
381000	INTERFUND TRANSFERS IN	-	-	-	606,528	-	2,411,145
384000	DEBT PROCEEDS	-	-	-	-	-	1,177,779
389200	GRANTS - FEDERAL	-	-	36,380	439,900	-	-
389400	GRANTS - OTHER SOURCES	5,000	5,000	5,000	329,000	696,000	1,187,775
	SUBTOTAL OTHER SOURCES	**5,000**	**5,000**	**41,380**	**1,375,428**	**696,000**	**4,776,699**
	TOTAL REVENUES	**4,105,787**	**4,209,917**	**3,865,310**	**5,401,870**	**4,822,718**	**9,225,505**

Mayor and City Council

The City of Mary Esther maintains a Mayor – City Council – Manager form of government. In accordance with the City Charter, the Mayor serves as the presiding officer for City Council meetings, head of government for all ceremonial, military purposes, and executes contracts, agreements, deeds, and other official documents. The City Council serves as the legislative body, approves the budget, and appoints the City Clerk, City Attorney, and City Manager.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	19,249	19,871	18,069	21,268	18,830	21,300
OPERATING EXPENSES	7,927	16,629	40,672	41,767	39,767	50,875
CAPITAL OUTLAY	-	45,230	-	-	-	1,500
TOTAL REQUIREMENTS	**27,176**	**81,730**	**58,740**	**63,035**	**58,597**	**73,675**

001	GENERAL FUND						
11	MAYOR AND CITY COUNCIL						
51100	LEGISLATIVE						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	17,845	18,075	16,470	19,200	17,000	19,200
2110	SOCIAL SECURITY TAXES	1,106	1,121	1,021	1,190	1,000	1,200
2410	WORKER'S COMPENSATION	39	413	338	600	600	600
3000	MEDICARE INSURANCE	259	262	239	278	230	300
	SUBTOTAL PERSONAL SERVICES	**19,249**	**19,871**	**18,069**	**21,268**	**18,830**	**21,300**
OPERATING EXPENSES							
3100	PROFESSIONAL SERVICES	-	3,000	12,325	10,000	7,000	11,000
4010	TRAVEL & PER DIEM	593	4,929	6,596	12,500	12,500	13,000
4655	COMPUTER HARDWARE & SOFTWA	60	295	15	-	-	-
4676	FURNITURE/EQUIPMENT	-	-	-	500	500	-
4810	TROPHIES & AWARDS	491	481	706	850	850	800
4907	STRATEGIC PLANNING	-	-	-	-	-	-
4908	CITY MANAGER RECRUITMENT	24	-	-	-	-	-
4930	TRAINING	-	2,503	2,797	4,000	4,000	4,200
4940	ELECTION EXPENDITURES	1,487	-	4,311	1,000	1,000	3,000
5110	OFFICE SUPPLIES	223	27	53	250	250	250
5231	SEASONAL DECORATIONS	-	-	750	-	-	-
5225	NEWSLETTER	-	-	-	-	-	-
5280	LEAGUE OF CITIES DINNERS	118	305	6,770	1,000	1,000	11,875
5290	OPERATING SUPPLIES	755	73	961	2,149	2,149	2,150
5410	BOOKS, PUBS, SUBS & MEMBS	3,580	4,009	3,739	4,518	4,518	4,600
5740	VETERANS DAY PARADE	597	1,007	-	-	-	-
5741	COMMUNITY EVENTS	-	-	1,648	5,000	6,000	-
5742	SANTA RUN	-	-	-	-	-	-
	SUBTOTAL OPERATING EXPENSES	**7,927**	**16,629**	**40,672**	**41,767**	**39,767**	**50,875**
CAPITAL OUTLAY							
6400	COMPUTER SOFTWARE & EQUIPMI	-	45,230	-	-	-	1,500
	SUBTOTAL CAPITAL OUTLAY	**-**	**45,230**	**-**	**-**	**-**	**1,500**
	TOTAL EXPENDITURES	**27,176**	**81,730**	**58,740**	**63,035**	**58,597**	**73,675**

City Manager

The City Manager is the chief administrative officer of the City. This includes oversight of daily operations, management of personnel and financial resources, policy development and implementation.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	81,900	127,536	90,309	130,296	114,861	242,668
OPERATING EXPENSES	3,839	3,811	4,861	13,100	11,500	13,600
CAPITAL OUTLAY	-	1,791	3,940	-	4,000	3,500
TOTAL REQUIREMENTS	**85,739**	**133,138**	**99,111**	**143,396**	**130,361**	**259,768**

PERSONAL SERVICES						
POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
CITY MANAGER	1.00	1.00	0.50	0.50	0.50	0.90
ADMINISTRATIVE COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.80
ASSISTANT TO THE CITY MANAGER	0.00	0.00	0.00	0.50	0.00	0.00
TOTAL FULL-TIME EQUIVALENTS	**1.00**	**1.00**	**0.50**	**1.00**	**0.50**	**1.70**

001	**GENERAL FUND**						
12	**CITY MANAGER**						
51200	**EXECUTIVE**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
EXPENDITURES							
PERSONAL SERVICES							
1110	EXECUTIVE SALARIES	44,277	110,106	45,830	-	2,518	-
1210	SALARIES	-	-	27,698	96,955	88,717	170,700
2110	SOCIAL SECURITY TAXES	2,745	6,827	4,559	6,011	5,000	10,584
2210	RETIREMENT	5,000	133	3,495	13,574	4,500	23,898
2310	EMPLOYEE INSURANCE	-	8,805	7,636	12,250	12,773	34,840
2410	WORKER'S COMPENSATION	1,742	69	24	100	30	170
3000	MEDICARE INSURANCE	642	1,597	1,066	1,406	1,323	2,476
3100	PROFESSIONAL SERVICES	27,494	-	-	-	-	
	SUBTOTAL PERSONAL SERVICES	**81,900**	**127,536**	**90,309**	**130,296**	**114,861**	**242,668**
OPERATING EXPENSES							
4010	TRAVEL & PER DIEM	1,403	1,414	2,100	6,100	5,000	6,100
4612	FURNITURE/EQUIPMENT	-	-	-	1,000	-	-
4655	COMPUTER HARDWARE & SOFTWA	-	376	-	-	-	-
4920	MISCELLANEOUS CHARGES	2,412	-	-	-	-	-
4930	TRAINING	-	550	978	3,000	3,500	3,500
5110	OFFICE SUPPLIES	24	32	326	500	500	-
5290	OPERATING SUPPLIES	-	25	431	500	1,000	2,500
5410	BOOKS, PUBS, SUBS & MEMBS	-	1,414	1,026	2,000	1,500	1,500
	SUBTOTAL OPERATING EXPENSES	**3,839**	**3,811**	**4,861**	**13,100**	**11,500**	**13,600**
CAPITAL OUTLAY							
6400	COMPUTER SOFTWARE & EQUIPMI	-	1,791	-	-	-	-
6411	OFFICE EQUP/FURNITURE	-	-	3,940	-	4,000	3,500
	SUBTOTAL CAPITAL OUTLAY	-	**1,791**	**3,940**	-	**4,000**	**3,500**
	TOTAL EXPENDITURES	**85,739**	**133,138**	**99,111**	**143,396**	**130,361**	**259,768**

City Attorney

The City Attorney is the legal advisor to the Mayor, City Council, and staff. This position represents the City in all court cases where the City has an interest and assists staff, as needed, in prosecuting cases in front of the Special Magistrate. The City currently contracts with Hayward Dykes, Jr. of the firm Hand Arendall Harrison Sale LLC.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
OPERATING EXPENSES	73,895	50,538	34,841	80,000	60,000	70,000
TOTAL REQUIREMENTS	**73,895**	**50,538**	**34,841**	**80,000**	**60,000**	**70,000**

001	GENERAL FUND						
14	CITY ATTORNEY						
51400	LEGAL						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
OPERATING EXPENSES							
3111	LEGAL COUNSEL	73,895	50,538	34,841	80,000	60,000	70,000
	SUBTOTAL OPERATING EXPENSES	**73,895**	**50,538**	**34,841**	**80,000**	**60,000**	**70,000**
	TOTAL EXPENDITURES	**73,895**	**50,538**	**34,841**	**80,000**	**60,000**	**70,000**

City Clerk

The City Clerk supports the Mayor and City Council. Specific responsibilities of the office include providing notice of City Council meetings, preparing minutes of all City Council meetings, archiving and maintenance of public records. The position is appointed by the City Council.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	152,666	139,151	129,433	103,819	87,518	161,860
OPERATING EXPENSES	13,534	13,229	10,296	21,862	26,862	21,755
CAPITAL OUTLAY	-	-	-	-	-	1,500
TOTAL REQUIREMENTS	**166,200**	**152,381**	**139,729**	**125,681**	**114,380**	**185,115**

PERSONAL SERVICES						
POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
CITY CLERK	1.00	1.00	1.00	1.00	1.00	1.00
DEPUTY CITY CLERK	1.00	1.00	1.00	0.00	0.00	0.75
TOTAL FULL-TIME EQUIVALENTS	**2.00**	**2.00**	**2.00**	**1.00**	**1.00**	**1.75**

001	**GENERAL FUND**						
16	**CITY CLERK**						
51600	**CITY CLERK**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	113,476	100,645	98,204	71,285	56,248	82,500
1310	PART-TIME SALARIES	-	-	3,111	-	4,944	32,000
1410	OVERTIME	-	-	-	-	-	-
2110	SOCIAL SECURITY TAXES	6,951	6,151	6,245	4,420	3,794	7,099
2210	RETIREMENT	12,603	12,812	8,950	9,980	3,600	11,500
2310	EMPLOYEE INSURANCE	17,851	17,967	11,366	17,000	18,000	26,900
2410	WORKER'S COMPENSATION	159	137	97	100	42	200
3000	MEDICARE INSURANCE	1,626	1,439	1,461	1,034	890	1,661
	SUBTOTAL PERSONAL SERVICES	**152,666**	**139,151**	**129,433**	**103,819**	**87,518**	**161,860**
OPERATING EXPENSES							
3100	PROFESSIONAL SERVICES	2,412	1,092	682	2,500	2,500	2,350
4010	TRAVEL & PER DIEM	1,771	-	2,550	2,000	7,000	2,150
4510	NOTARY INSURANCE	-	-	99	50	50	150
4612	FURNITURE/EQUIPMENT	-	-	-	-	-	-
4650	COMPUTER OPERATIONS & MAINT	-	-	-	-	-	-
4655	COMPUTER HARDWARE & SOFTWA	-	-	-	-	-	-
4676	FURNITURE/EQUIP. UNDER $1000	-	-	874	-		
4710	PRINTING & BINDING	-	-	163	500	500	-
4930	TRAINING	660	698	325	1,500	1,500	1,500
4946	LEGAL & RETAIL ADVERTISEMENTS	3,603	7,071	2,001	8,700	8,700	8,700
5110	OFFICE SUPPLIES	619	-	242	1,612	1,612	1,605
5290	OPERATING SUPPLIES	84	-	513	500	500	600
5410	BOOKS, PUBS, SUBS & MEMBS	1,024	903	794	1,000	1,000	1,200
5416	CODIFICATION	3,361	3,466	2,053	3,500	3,500	3,500
	SUBTOTAL OPERATING EXPENSES	**13,534**	**13,229**	**10,296**	**21,862**	**26,862**	**21,755**
CAPITAL OUTLAY							
6400	COMPUTER SOFTWARE & EQUIPMI	-	-	-	-	-	-
6411	OFFICE EQUIPMENT/FURNITURE	-	-	-	-	-	1,500
	SUBTOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**1,500**
	TOTAL EXPENDITURES	**166,200**	**152,381**	**139,729**	**125,681**	**114,380**	**185,115**

Finance

The Finance program is responsible for the financial activity of the City including accounts payable, accounts receivable, budgeting, auditing, investments, debt issuance, capital assets, internal controls, grant administration. This program is led by the Finance Director.

EXPENDITURE SUMMARY

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	264,988	254,096	67,978	71,990	71,194	91,450
OPERATING EXPENSES	21,622	24,439	24,284	34,510	32,680	37,385
CAPITAL OUTLAY	1,348	1,791	-	-	-	-
TOTAL REQUIREMENTS	**287,958**	**280,326**	**92,262**	**106,500**	**103,874**	**128,835**

PERSONAL SERVICES

POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
FINANCE DIRECTOR	1.00	1.00	0.50	0.50	0.50	0.50
ACCOUNTING CLERK	1.00	1.00	0.20	0.20	0.20	0.20
BUSINESS TAX ADMINISTRATOR	1.00	1.00	0.00	0.00	0.00	0.00
TOTAL FULL-TIME EQUIVALENTS	**3.00**	**3.00**	**0.70**	**0.70**	**0.70**	**0.70**

001	**GENERAL FUND**						
13	**ADMINISTRATIVE SERVICES**						
51300	**FINANCE**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	195,458	186,823	53,905	55,010	56,755	71,500
1410	OVERTIME	-	-	-	-	-	-
2110	SOCIAL SECURITY TAXES	11,868	11,450	3,335	3,411	3,520	4,433
2210	RETIREMENT	19,694	21,398	6,904	7,701	7,300	10,010
2310	EMPLOYEE INSURANCE	34,930	31,472	3,007	5,000	2,766	4,400
2410	WORKER'S COMPENSATION	262	275	48	70	30	70
3000	MEDICARE INSURANCE	2,775	2,678	780	798	823	1,037
	SUBTOTAL PERSONAL SERVICES	**264,988**	**254,096**	**67,978**	**71,990**	**71,194**	**91,450**
OPERATING EXPENSES							
3210	ACCOUNTING & AUDITING	15,669	15,930	15,980	24,230	20,000	23,230
4010	TRAVEL & PER DIEM	-	-	792	2,500	2,000	3,500
4655	COMPUTER HARDWARE & SOFTWA	680	951	-	-	-	-
4710	PRINTING & BINDING	301	246	393	1,000	700	1,900
4906	OTHER CHARGES	-	204	-	-	-	-
4915	CREDIT CARD FEE EXPENSE	3,607	5,388	4,935	1,500	4,000	2,000
4920	MISCELLANEOUS CHARGES	20	-	20	-		-
4921	BANK FEES	542	639	739	900	900	1,000
4930	TRAINING	325	375	-	1,500	2,200	2,500
4946	LEGAL & RETAIL ADVERTISEMENTS	-	-	1,250	-		
5290	OPERATING SUPPLIES	299	476	95	2,150	2,150	2,400
5410	BOOKS, PUBS, SUBS & MEMBS	180	230	80	730	730	855
	SUBTOTAL OPERATING EXPENSES	**21,622**	**24,439**	**24,284**	**34,510**	**32,680**	**37,385**
CAPITAL OUTLAY							
6400	COMPUTER SOFTWARE & EQUIPMI	1,348	1,791	-	-	-	-
6411	OFFICE EQUIP/FURNITURE	-	-	-	-	-	-
	SUBTOTAL CAPITAL OUTLAY	**1,348**	**1,791**	**-**	**-**	**-**	**-**
	TOTAL EXPENDITURES	**287,958**	**280,326**	**92,262**	**106,500**	**103,874**	**128,835**

Human Resources

The Human Resources program is new for FY 2022. Historically, human resources, payroll, and benefit services were provided by the City Clerk. Starting in FY 2022 the duties were reassigned to the Human Resources program.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	-	-	17,770	54,061	18,343	26,764
OPERATING EXPENSES	-	-	26,120	23,700	35,805	43,350
TOTAL REQUIREMENTS	**-**	**-**	**43,890**	**77,761**	**54,148**	**70,114**

PERSONAL SERVICES						
POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
ADMINISTRATIVE COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.20
ASSISTANT TO THE CITY MANAGER	0.00	0.00	0.00	0.50	0.00	0.00
TOTAL FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**0.00**	**0.50**	**0.00**	**0.20**

001	GENERAL FUND						
13	ADMINISTRATIVE SERVICES						
51310	HUMAN RESOURCES						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	-	-	15,272	35,151	13,735	13,450
1410	OVERTIME	-	-	-	-	-	-
2110	SOCIAL SECURITY TAXES	-	-	947	2,179	852	835
2210	RETIREMENT	-	-	-	4,921	-	1,883
2510	UNEMPLOYMENT COMPENSATION	-	-	-	5,000	-	5,000
2310	EMPLOYEE INSURANCE	-	-	1,306	6,250	3,506	5,380
2410	WORKER'S COMPENSATION	-	-	24	50	50	20
3000	MEDICARE	-	-	221	510	200	196
	SUBTOTAL PERSONAL SERVICES	**-**	**-**	**17,770**	**54,061**	**18,343**	**26,764**
OPERATING EXPENSES							
2220	RETIRED EMPLOYEE LIFE INSURANC	-	-	485	800	700	900
2230	RETIRED EMPLOYEE DENTAL INSUR	-	-	4,403	6,200	4,100	4,500
3100	PROFESSIONAL SERVICES	-	-	6,901	7,000	16,675	7,000
3130	MEDICAL SERVICES	-	-	-	200	200	200
4010	TRAVEL & PER DIEM	-	-	1,810	1,000	1,000	1,500
4520	LIABILITY INSURANCE	-	-	10,251	-	-	-
4540	EMPLOYEE APPRECIATION	-	-	973	2,000	2,000	2,500
4710	PRINTING & BINDING	-	-	-	500	1,000	500
4930	TRAINING	-	-	-	3,750	1,875	2,500
4934	TUITION	-	-	-	-	6,455	21,000
4946	LEGAL & RETAIL ADVERTISEMENTS	-	-	669	1,000	1,000	1,500
5290	OPERATING SUPPLIES	-	-	372	500	500	500
5410	BOOKS, PUBS, SUBS & MEMBS	-	-	256	750	300	750
6411	OFFICE EQUIPMENT/FURNITURE	-	-	-	-	-	-
	SUBTOTAL OPERATING EXPENSES	**-**	**-**	**26,120**	**23,700**	**35,805**	**43,350**
CAPITAL OUTLAY							
6411	OFFICE EQUIPMENT/FURNITURE	-	-	-	-	-	-
	SUBTOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
	TOTAL EXPENDITURES	**-**	**-**	**43,890**	**77,761**	**54,148**	**70,114**

Information Technology

The Information Technology program is new for FY 2022. This budget includes managed IT services for all staff and programs. Licensing costs for enterprise resource planning (ERP) software, geographic information systems, city website, and other miscellaneous software applications are also covered. For FY 2022 the budget is significantly higher due to the one-time capital costs for the new ERP software. This program is led by the Administrative Services Department.

EXPENDITURE SUMMARY						
DESCRIPTION	**FY 2020 ACTUAL**	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
OPERATING EXPENSES	-	-	97,135	110,345	113,945	117,094
CAPITAL OUTLAY	-	-	29,794	50,000	30,000	8,000
TOTAL REQUIREMENTS	**-**	**-**	**126,928**	**160,345**	**143,945**	**125,094**

001	**GENERAL FUND**						
13	**ADMINISTRATIVE SERVICES**						
51610	**INFORMATION TECHNOLOGY**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
EXPENDITURES							
OPERATING EXPENSES							
3100	PROFESSIONAL SERVICES	-	-	18,164	23,900	23,900	30,000
4110	TELEPHONE & INTERNET	-	-	13,923	15,000	18,100	10,068
4520	LIABILITY INSURANCE	-	-	1,624	-	-	-
4655	COMPUTER HARDWARE & SOFTWA	-	-	63,093	64,945	64,945	69,526
4660	COPIER MAINTENANCE	-	-	-	6,000	7,000	7,500
5110	OFFICE SUPPLIES	-	-	331	500	-	-
	SUBTOTAL OPERATING EXPENSES	**-**	**-**	**97,135**	**110,345**	**113,945**	**117,094**
CAPITAL OUTLAY							
6400	COMPUTER SOFTWARE & EQUIPMI	-	-	29,794	50,000	30,000	8,000
	SUBTOTAL CAPITAL OUTLAY	**-**	**-**	**29,794**	**50,000**	**30,000**	**8,000**
	TOTAL EXPENDITURES	**-**	**-**	**126,928**	**160,345**	**143,945**	**125,094**

Planning and Zoning

The Planning and Zoning program includes current planning services, economic development, and subdivision review. Updates to the comprehensive plan and other long-range planning studies are also covered in this budget. The program is led by the Community Development Manager.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	-	-	42,191	111,154	60,265	141,428
OPERATING EXPENSES	7,898	2,200	108,474	96,250	119,150	28,250
TOTAL REQUIREMENTS	**7,898**	**2,200**	**150,665**	**207,404**	**179,415**	**169,678**

PERSONAL SERVICES						
POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
COMMUNITY DEVELOPMENT DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.70
CODE COMPLIANCE OFFICER	0.00	0.00	0.20	0.20	0.20	0.20
PERMIT TECHNICIAN	0.00	0.00	0.50	0.50	0.50	0.50
CITY PLANNER	0.00	0.00	0.00	0.70	0.00	0.00
CODE COMPLIANCE MANAGER	0.00	0.00	0.20	0.00	0.00	0.00
TOTAL FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**0.90**	**1.40**	**0.70**	**1.40**

001	GENERAL FUND						
30	COMMUNITY DEVELOPMENT						
51500	PLANNING AND ZONING						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	-	-	32,867	73,954	42,935	92,000
1410	OVERTIME	-	-	-	-	-	-
2110	SOCIAL SECURITY TAXES	-	-	2,032	4,585	2,662	5,704
2210	RETIREMENT	-	-	1,349	10,353	750	12,880
2310	EMPLOYEE INSURANCE	-	-	4,882	20,750	13,055	29,190
2410	WORKER'S COMPENSATION	-	-	584	440	240	320
3000	MEDICARE INSURANCE	-	-	475	1,072	623	1,334
	SUBTOTAL PERSONAL SERVICES	**-**	**-**	**42,191**	**111,154**	**60,265**	**141,428**
OPERATING EXPENSES							
3100	PROFESSIONAL SERVICES	-	-	107,828	93,000	115,000	25,000
3112	PROFESSIONAL SERVICES - COMP PL	7,898	2,200	-	-	-	-
4010	TRAVEL & PER DIEM	-	-	-	1,250	1,250	1,250
4522	VEHICLE INSURANCE	-	-	-	-	-	-
4930	TRAINING	-	-	-	500	500	500
4946	LEGAL & RETAIL ADVERTISEMENTS	-	-	633	1,000	1,000	1,000
5110	OFFICE SUPPLIES	-	-	-	250	250	250
5290	OPERATING SUPPLIES	-	-	13	100	1,000	100
5410	BOOKS, PUBS, SUBS & MEMBS	-	-	-	150	150	150
	SUBTOTAL OPERATING EXPENSES	**7,898**	**2,200**	**108,474**	**96,250**	**119,150**	**28,250**
	TOTAL EXPENDITURES	**7,898**	**2,200**	**150,665**	**207,404**	**179,415**	**169,678**

Code Compliance

The Code Compliance program is responsible for the enforcement of the municipal, development, and building codes. Staff conducts proactive inspections, responds to requests for service and complaints. The City's policy is to seek voluntary compliance; however, unresolved cases are presented to the Special Magistrate for final disposition. This program is led by the Code Compliance Officer.

EXPENDITURE SUMMARY						
DESCRIPTION	**FY 2020 ACTUAL**	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
PERSONAL SERVICES	132,225	136,589	99,256	59,719	51,531	79,451
OPERATING EXPENSES	7,385	6,752	4,404	6,064	7,135	6,802
CAPITAL OUTLAY	-	3,998	1,699	-	-	-
TOTAL REQUIREMENTS	**139,610**	**147,339**	**105,359**	**65,783**	**58,666**	**86,253**

PERSONAL SERVICES						
POSITION	**FY 2020 ACTUAL**	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
COMMUNITY DEVELOPMENT DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.10
CODE COMPLIANCE OFFICER	1.00	1.00	0.70	0.70	0.70	0.70
CITY PLANNER	0.00	0.00	0.00	0.10	0.00	0.00
CODE COMPLIANCE MANAGER	1.00	1.00	0.70	0.00	0.00	0.00
TOTAL FULL-TIME EQUIVALENTS	**2.00**	**2.00**	**1.40**	**0.80**	**0.70**	**0.80**

001	GENERAL FUND						
30	COMMUNITY DEVELOPMENT						
52400	CODE COMPLIANCE						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	95,844	97,645	70,879	39,283	36,479	54,000
1410	OVERTIME	-	-	-	-	-	-
1411	HOLIDAY PAY	-	-	-	-	-	-
2110	SOCIAL SECURITY TAXES	5,941	6,051	4,375	2,436	2,262	3,348
2210	RETIREMENT	7,882	8,022	4,722	5,500	2,500	7,560
2310	EMPLOYEE INSURANCE	19,130	20,744	17,087	10,800	9,285	13,050
2410	WORKER'S COMPENSATION	2,040	2,712	1,169	1,130	475	710
3000	MEDICARE INSURANCE	1,389	1,415	1,023	570	530	783
	SUBTOTAL PERSONAL SERVICES	**132,225**	**136,589**	**99,256**	**59,719**	**51,531**	**79,451**
OPERATING EXPENSES							
4010	TRAVEL & PER DIEM	-	-	-	1,250	1,250	1,250
4110	TELEPHONE & INTERNET	1,449	1,340	960	160	960	500
4520	LIABILITY INSURANCE	-	-	-	-	-	-
4522	VEHICLE INSURANCE	-	-	387	504	901	1,352
4610	VEHICLE R & M	119	455	20	500	500	500
4612	FURNITURE/EQUIPMENT	-	-	532	-	-	-
4655	COMPUTER HARDWARE & SOFTWA	3,131	3,292	-	-	-	-
4710	PRINTING & BINDING	124	139	56	400	400	400
4906	OTHER CHARGES	-	-	29	200	200	-
4930	TRAINING	-	-	1,500	500	824	1,000
4934	TUITION	1,271	389	-	-	-	-
5110	OFFICE SUPPLIES	66	36	-	150	150	150
5210	FUEL, OIL & LUBRICANTS	467	350	568	1,200	1,000	800
5220	UNIFORMS	389	565	206	650	400	450
5221	PERSONAL PROTECTIVE EQUIPMEN	73	-	-	100	100	100
5295	OPERATING SUPPLIES	176	86	24	300	300	150
5410	BOOKS, PUBS, SUBS & MEMBS	120	100	123	150	150	150
	SUBTOTAL OPERATING EXPENSES	**7,385**	**6,752**	**4,404**	**6,064**	**7,135**	**6,802**
CAPITAL OUTLAY							
6207	VEHICLE PICKUP	-	-	-	-	-	-
6400	COMPUTER SOFTWARE & EQUIPMI	-	3,998	-	-	-	-
6405	OFFICE MACHINERY & EQUIPMENT	-	-	1,699	-	-	-
	SUBTOTAL CAPITAL OUTLAY	**-**	**3,998**	**1,699**	**-**	**-**	-
	TOTAL EXPENDITURES	**139,610**	**147,339**	**105,359**	**65,783**	**58,666**	**86,253**

Building Services

The Building Services program covers the permitting, inspections, and enforcement of the Florida Building Code. Building permit review and inspections are currently provided by the Okaloosa County Growth Management Department. This program is led by the City Planner.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	-	-	27,788	56,500	45,095	69,173
OPERATING EXPENSES	-	-	4,352	82,000	1,800	82,000
TOTAL REQUIREMENTS	**-**	**-**	**32,141**	**138,500**	**46,895**	**151,173**

PERSONAL SERVICES						
POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
COMMUNITY DEVELOPMENT DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.20
CODE COMPLIANCE OFFICER	0.00	0.00	0.10	0.10	0.10	0.10
PERMIT TECHNICIAN	0.00	0.00	0.50	0.50	0.50	0.50
CITY PLANNER	0.00	0.00	0.00	0.10	0.00	0.00
CODE COMPLIANCE MANAGER	0.00	0.00	0.10	0.00	0.00	0.00
TOTAL FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**0.70**	**0.70**	**0.60**	**0.80**

001	GENERAL FUND						
30	COMMUNITY DEVELOPMENT						
52410	BUILDING						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	-	-	22,742	37,239	28,400	45,000
1410	OVERTIME	-	-	-	-	-	-
2110	SOCIAL SECURITY TAXES	-	-	1,407	2,314	1,761	2,790
2210	RETIREMENT	-	-	675	5,226	600	6,300
2310	EMPLOYEE INSURANCE	-	-	2,441	10,950	13,842	14,260
2410	WORKER'S COMPENSATION	-	-	195	230	80	170
3000	MEDICARE INSURANCE	-	-	329	541	412	653
	SUBTOTAL PERSONAL SERVICES	**-**	**-**	**27,788**	**56,500**	**45,095**	**69,173**
OPERATING EXPENSES							
3100	PROFESSIONAL SERVICES	-	-	3,933	80,000	-	80,000
4010	TRAVEL & PER DIEM	-	-	-	500	500	500
4522	VEHICLE INSURANCE	-	-	-	-	-	-
4906	OTHER CHARGES	-	-	299	500	500	500
4930	TRAINING	-	-	-	250	250	250
4946	LEGAL & RETAIL ADVERTISEMENTS	-	-	-	300	100	300
5110	OFFICE SUPPLIES	-	-	-	100	100	100
5290	OPERATING SUPPLIES	-	-	-	100	100	100
5410	BOOKS, PUBS, SUBS & MEMBS	-	-	121	250	250	250
	SUBTOTAL OPERATING EXPENSES	**-**	**-**	**4,352**	**82,000**	**1,800**	**82,000**
	TOTAL EXPENDITURES	**-**	**-**	**32,141**	**138,500**	**46,895**	**151,173**

Animal Control

The Animal Control program is responsible for the intake of stray animals within the City of Mary Esther. Currently, the City contracts with the Panhandle Animal Welfare Society (PAWS) to provide service. Contract oversight is provided by the Code Compliance Officer.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
OPERATING EXPENSES	1,005	-	-	5,000	5,000	5,000
TOTAL REQUIREMENTS	**1,005**	**-**	**-**	**5,000**	**5,000**	**5,000**

001	**GENERAL FUND**						
30	**COMMUNITY DEVELOPMENT**						
56200	**ANIMAL CONTROL**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
EXPENDITURES							
OPERATING EXPENSES							
3410	ANIMAL CONTROL	1,005	-	-	5,000	5,000	5,000
	SUBTOTAL OPERATING EXPENSES	**1,005**	**-**	**-**	**5,000**	**5,000**	**5,000**
	TOTAL EXPENDITURES	**1,005**	**-**	**-**	**5,000**	**5,000**	**5,000**

Law Enforcement

The City contracts with the Okaloosa County Sheriff's Office for enhanced services. This includes the services of two full-time deputies that conduct patrols, respond to calls, and provide crime prevention training to City staff and the public at-large.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
OPERATING EXPENSES	217,958	218,240	230,804	252,025	252,025	285,334
TOTAL REQUIREMENTS	**217,958**	**218,240**	**230,804**	**252,025**	**252,025**	**285,334**

001	GENERAL FUND						
20	PUBLIC SAFETY						
52100	LAW ENFORCEMENT						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2022 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
OPERATING EXPENSES							
3405	CONTRACT FOR SERVICES	217,958	218,240	230,804	252,025	252,025	285,334
	SUBTOTAL OPERATING EXPENSES	**217,958**	**218,240**	**230,804**	**252,025**	**252,025**	**285,334**
	TOTAL EXPENDITURES	**217,958**	**218,240**	**230,804**	**252,025**	**252,025**	**285,334**

Fire

The City contracts with the Ocean City/Wright Fire Department. This includes fire rescue, suppression, emergency medical services, and building fire inspections. The Department utilizes the existing City fire station, apparatus, and equipment.

EXPENDITURE SUMMARY						
DESCRIPTION	**FY 2020 ACTUAL**	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
PERSONAL SERVICES	69	-	-	-	-	-
OPERATING EXPENSES	990,844	1,018,354	1,047,067	1,079,498	1,079,680	1,113,088
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL REQUIREMENTS	**990,914**	**1,018,354**	**1,047,067**	**1,079,498**	**1,079,680**	**1,113,088**

001	GENERAL FUND						
20	PUBLIC SAFETY						
52200	FIRE						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	-	-	-	-	-	-
1410	OVERTIME	-	-	-	-	-	-
1411	HOLIDAY PAY	-	-	-	-	-	-
1412	STEP-UP PAY	-	-	-	-	-	-
1510	INCENTIVE PAY	-	-	-	-	-	-
2110	SOCIAL SECURITY TAXES	-	-	-	-	-	-
2210	RETIREMENT	-	-	-	-	-	-
2310	EMPLOYEE INSURANCE	69	-	-	-	-	-
2410	WORKER'S COMPENSATION	-	-	-	-	-	-
3000	MEDICARE INSURANCE	-	-	-	-	-	-
	SUBTOTAL PERSONAL SERVICES	**69**	**-**	**-**	**-**	**-**	**-**
OPERATING EXPENSES							
3130	MEDICAL SERVICES	-	-	-	-	-	-
3405	CONTRACT FOR SERVICES	989,495	1,015,236	1,046,885	1,079,498	1,079,498	1,113,088
4010	TRAVEL & PER DIEM	-	-	-	-	-	-
4110	TELEPHONE & INTERNET	-	-	-	-	-	-
4120	CENTRAL DISPATCH	-	-	-	-	-	-
4310	ELECTRICITY	-	-	-	-	-	-
4320	WATER	-	-	-	-	-	-
4340	NATURAL GAS	-	-	-	-	-	-
4520	LIABILITY INSURANCE	-	-	-	-	-	-
4610	VEHICLE R & M	1,350	-	-	-	-	-
4611	BUILDING R & M	-	3,124	-	-	-	-
4612	FURNITURE/EQUIPMENT	-	-	-	-	-	-
4614	COMMUNICATION R & M	-	-	-	-	-	-
4616	FIRE DEPT EQUIP. R & M	-	-	-	-	-	-
4621	EXTINGUISHER/AIR O2	-	-	-	-	-	-
4655	COMPUTER HARDWARE& SOFTWA	-	-	-	-	-	-
4665	HOSES, NOZZLES, ETC R & M	-	-	-	-	-	-
4710	PRINTING & BINDING	-	-	182	-	182	-
4810	TROPHIES & AWARDS	-	-	-	-	-	-
4920	MISCELLANEOUS CHARGES	-	-	-	-	-	-
4930	TRAINING	-	-	-	-	-	-
4960	HAZARDOUS MATERIALS	-	-	-	-	-	-
5110	OFFICE SUPPLIES	-	-	-	-	-	-
5210	FUEL, OIL & LUBRICANTS	-	(6)	-	-	-	-
5220	UNIFORMS	-	-	-	-	-	-
5221	PERSONAL PROTECTIVE EQUIPMEN	-	-	-	-	-	-
5260	TOOLS	-	-	-	-	-	-
5285	FOOD ALLOWANCE	-	-	-	-	-	-
5295	OPERATING SUPPLIES/JANITORIAL	-	-	-	-	-	-
5410	BOOKS, PUBS, SUBS & MEMBS	-	-	-	-	-	-
	SUBTOTAL OPERATING EXPENSES	**990,844**	**1,018,354**	**1,047,067**	**1,079,498**	**1,079,680**	**1,113,088**
CAPITAL OUTLAY							
6430	BUILDING IMPROVEMENTS	-	-	-	-	-	-
6460	SAFETY EQUIPMENT	-	-	-	-	-	-
	SUBTOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
	TOTAL EXPENDITURES	**990,914**	**1,018,354**	**1,047,067**	**1,079,498**	**1,079,680**	**1,113,088**

Library

The Library provides a program of public library service which makes resources available to residents for lifelong learning, access to information, and leisure. This includes a materials collection of over 33,800 books, audio books, DVDs, as well a computer lab and educational programming.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	311,271	318,024	325,026	384,734	367,706	427,299
OPERATING EXPENSES	38,822	37,204	29,757	36,400	36,900	38,000
CAPITAL OUTLAY	-	8,976	-	-	-	-
TOTAL REQUIREMENTS	**350,093**	**364,204**	**354,783**	**421,134**	**404,606**	**465,299**

PERSONAL SERVICES						
POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
LIBRARIAN	1.00	1.00	1.00	1.00	1.00	1.00
YOUTH SERVICES COORDINATOR	1.00	1.00	1.00	1.00	1.00	1.00
LIBRARY TECHNICIAN	3.00	3.00	3.00	3.00	3.00	3.00
LIBRARY TECHNICIAN (PT)	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL FULL-TIME EQUIVALENTS	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**

001	GENERAL FUND						
71	LIBRARY						
57100	LIBRARY						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	213,299	189,586	193,419	236,803	240,509	270,000
1310	PART-TIME SALARIES	23,730	42,697	45,820	33,532	32,085	39,000
1410	OVERTIME	-	-	-	-	-	-
2110	SOCIAL SECURITY TAXES	14,408	13,713	14,277	16,761	16,901	19,158
2210	RETIREMENT	24,781	24,710	25,383	33,152	33,672	37,800
2310	EMPLOYEE INSURANCE	31,344	43,698	42,449	63,300	40,294	56,360
2410	WORKER'S COMPENSATION	339	413	338	700	290	500
3000	MEDICARE INSURANCE	3,370	3,207	3,339	486	3,955	4,481
	SUBTOTAL PERSONAL SERVICES	**311,271**	**318,024**	**325,026**	**384,734**	**367,706**	**427,299**
OPERATING EXPENSES							
3100	PROFESSIONAL SERVICES	-	940	-	-	-	-
4010	TRAVEL & PER DIEM	456	377	1,316	1,200	1,200	1,200
4100	POSTAGE & SHIPPING	-	-	60	200	200	1,300
4110	TELEPHONE & INTERNET	-	-	-	-	-	-
4310	ELECTRICITY	-	-	-	-	-	-
4320	WATER	-	-	-	-	-	-
4330	SOLID WASTE	-	-	-	-	-	-
4520	LIABILITY INSURANCE	-	-	-	-	-	-
4611	BUILDING R & M	941	100	-	-	-	-
4612	FURNITURE/EQUIPMENT	80	11	70	-	500	500
4650	COMPUTER OPERATIONS & MAINT	-	383	-	-	-	-
4655	COMPUTER HARDWARE & SOFTWA	-	270	-	-	-	-
4676	FURNITURE/EQUIP. UNDER $1000	-	-	-	500	-	-
4710	PRINTING & BINDING	-	100	206	600	-	600
4920	MISCELLANEOUS CHARGES	-	-	-	-	-	-
4925	PROGRAM EXPENSES	2,017	2,087	1,429	1,900	2,900	1,900
5110	OFFICE SUPPLIES	1,769	1,648	1,954	3,000	3,000	2,700
5295	OPERATING SUPPLIES	33	-	-	-	100	-
5410	BOOKS, PUBS, SUBS & MEMBS	15,524	13,722	10,583	12,000	12,000	12,000
5415	LIBRARY BOOK LEASES	6,347	6,476	6,403	7,000	7,000	6,800
5417	LIBRARY E-BOOK LEASES	9,461	10,173	6,454	9,000	9,000	10,000
5420	MEMBERSHIPS	2,193	917	1,282	1,000	1,000	1,000
	SUBTOTAL OPERATING EXPENSES	**38,822**	**37,204**	**29,757**	**36,400**	**36,900**	**38,000**
CAPITAL OUTLAY							
6400	COMPUTER SOFTWARE & EQUIPMI	-	1,791	-	-	-	-
6405	OFFICE MACHINERY & EQUIPMENT	-	2,935	-	-	-	-
6411	OFFICE EQUIPMENT/FURNITURE	-	-	-	-	-	-
6430	BUILDING IMPROVEMENTS	-	4,250	-	-	-	-
6610	BOOKS, PUBS, SUBS & MEMBS	-	-	-	-	-	-
	SUBTOTAL CAPITAL OUTLAY	**-**	**8,976**	**-**	-	**-**	**-**
	TOTAL EXPENDITURES	**350,093**	**364,204**	**354,783**	**421,134**	**404,606**	**465,299**

Facilities

The Facilities program is responsible for all building and landscaping maintenance. Utilities and insurance for all public facilities is also covered by this budget. The program is led by the Maintenance Superintendent.

EXPENDITURE SUMMARY						
DESCRIPTION	**FY 2020 ACTUAL**	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
PERSONAL SERVICES	-	-	26,166	43,495	33,171	63,184
OPERATING EXPENSES	-	-	90,909	154,520	112,114	135,781
CAPITAL OUTLAY	-	-	3,186	185,000	15,000	300,000
TOTAL REQUIREMENTS	**-**	**-**	**120,261**	**383,015**	**160,285**	**498,965**

PERSONAL SERVICES						
POSITION	**FY 2020 ACTUAL**	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
PUBLIC WORKS DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.10
MAINTENANCE SUPERVISOR	0.00	0.00	0.10	0.10	0.10	0.10
MAINTENANCE TECHNICIAN	0.00	0.00	0.30	0.50	0.30	0.50
TOTAL FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**0.40**	**0.60**	**0.40**	**0.70**

001	**GENERAL FUND**						
50	**PUBLIC WORKS**						
51910	**FACILITIES**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	-	-	17,190	25,929	21,525	38,500
1410	OVERTIME	-	-	-	500	500	500
2110	SOCIAL SECURITY TAXES	-	-	1,035	1,608	1,366	2,418
2210	RETIREMENT	-	-	1,487	3,630	1,510	5,460
2310	EMPLOYEE INSURANCE	-	-	4,707	8,430	6,530	13,990
2410	WORKER'S COMPENSATION	-	-	1,504	3,022	1,420	1,750
3000	MEDICARE INSURANCE	-	-	242	376	320	566
	SUBTOTAL PERSONAL SERVICES	**-**	**-**	**26,166**	**43,495**	**33,171**	**63,184**
OPERATING EXPENSES							
3100	PROFESSIONAL SERVICES	-	-	8,320	9,400	20,800	16,015
4010	TRAVEL & PER DIEM	-	-	-	500	500	500
4110	TELEPHONE & INTERNET	-	-	-	-	-	-
4310	ELECTRICITY	-	-	18,350	19,870	19,870	21,000
4320	WATER	-	-	6,825	7,500	7,500	7,900
4330	SOLID WASTE	-	-	4,042	4,000	4,000	3,760
4340	NATURAL GAS	-	-	676	1,500	1,500	1,100
4410	EQUIPMENT RENTAL	-	-	322	1,000	1,000	2,060
4520	LIABILITY INSURANCE	-	-	4,650	-	-	-
4521	PROPERTY INSURANCE	-	-	15,782	12,300	12,332	18,498
4522	VEHICLE INSURANCE	-	-	368	700	862	1,298
4610	VEHICLE R & M	-	-	921	1,000	1,500	-
4611	BUILDING R & M	-	-	15,501	20,000	25,000	45,000
4612	FURNITURE/EQUIPMENT	-	-	-	500	500	500
4615	FENCING & LANDSCAPING	-	-	736	52,000	1,000	-
4635	PARKING AREA MARKING R & M	-	-	174	5,000	-	-
4930	TRAINING	-	-	704	1,000	1,000	1,000
5110	OFFICE SUPPLIES	-	-	243	250	250	750
5210	FUEL, OIL & LUBRICANTS	-	-	4,054	5,000	3,500	5,000
5220	UNIFORMS	-	-	223	400	1,000	800
5221	PERSONAL PROTECTIVE EQUIPMEN	-	-	999	1,000	1,000	1,000
5230	JANITORIAL SUPPLIES	-	-	1,035	4,000	2,000	3,000
5231	SEASONAL DECORATIONS	-	-	-	2,500	-	-
5240	CHEMICALS	-	-	55	500	400	-
5260	TOOLS	-	-	303	500	600	1,000
5270	MACHINERY & EQUIPMENT	-	-	3,374	3,000	3,000	1,500
5290	OPERATING SUPPLIES	-	-	3,213	1,000	3,000	4,000
5410	BOOKS, PUBS, SUBS & MEMBS	-	-	40	100	-	100
	SUBTOTAL OPERATING EXPENSES	**-**	**-**	**90,909**	**154,520**	**112,114**	**135,781**
CAPITAL OUTLAY							
6210	BUILDINGS	-	-	3,186	150,000	15,000	300,000
6310	INFRASTRUCTURE	-	-	-	35,000	-	-
6400	MACHINERY & EQUIPMENT	-	-	-	-	-	-
	SUBTOTAL CAPITAL OUTLAY	**-**	**-**	**3,186**	**185,000**	**15,000**	**300,000**
	TOTAL EXPENDITURES	**-**	**-**	**120,261**	**383,015**	**160,285**	**498,965**

Streets

The Streets program funds the operation of streetlights, maintenance of roads, and street signs. This budget also includes funds for the planning, design, and engineering for streets and sidewalk infrastructure. The program is led by the Maintenance Superintendent.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	218,184	233,486	52,269	86,489	65,999	110,286
OPERATING EXPENSES	134,243	172,232	102,126	500,510	131,235	109,757
CAPITAL OUTLAY	9,549	9,171	-	1,006,528	726,975	4,343,338
TOTAL REQUIREMENTS	**361,976**	**414,889**	**154,395**	**1,593,527**	**924,209**	**4,563,381**

PERSONAL SERVICES						
POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PUBLIC WORKS DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.10
MAINTENANCE SUPERVISOR	1.00	1.00	0.20	0.20	0.20	0.20
MAINTENANCE TECHNICIAN	3.00	3.00	0.60	1.00	0.60	1.00
TOTAL FULL-TIME EQUIVALENTS	**4.00**	**4.00**	**0.80**	**1.20**	**0.80**	**1.30**

001	**GENERAL FUND**						
50	**PUBLIC WORKS**						
54100	**STREETS**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	143,729	151,928	34,381	51,858	43,235	66,500
1410	OVERTIME	75	119	-	500	500	500
2110	SOCIAL SECURITY TAXES	8,520	9,166	2,071	3,215	2,712	4,154
2210	RETIREMENT	9,216	12,371	2,975	7,260	3,012	9,380
2310	EMPLOYEE INSURANCE	40,672	40,253	9,351	16,860	13,065	25,290
2410	WORKER'S COMPENSATION	13,980	17,505	3,007	6,044	2,840	3,490
3000	MEDICARE INSURANCE	1,993	2,144	484	752	635	972
	SUBTOTAL PERSONAL SERVICES	**218,184**	**233,486**	**52,269**	**86,489**	**65,999**	**110,286**
OPERATING EXPENSES							
3100	PROFESSIONAL SERVICES	6,843	8,998	-	174,000	30,000	-
3150	ENGINEERING, CONSULTING SERVI	-	500	-	-	-	-
4010	TRAVEL & PER DIEM	-	-	-	1,000	-	1,000
4110	TELEPHONE & INTERNET	244	210	-	240	-	-
4310	ELECTRICITY	41,147	39,576	51,923	57,070	50,000	56,000
4320	WATER	-	-	359	500	500	500
4330	SOLID WASTE	457	1,072	1,159	-	3,000	3,500
4410	EQUIPMENT RENTAL	6,445	1,020	-	2,500	2,500	2,500
4522	VEHICLE INSURANCE	-	-	368	700	1,723	2,607
4610	VEHICLE R & M	589	3,867	228	750	2,500	3,500
4611	BUILDING R & M	11,266	20,203	-	-	-	-
4612	FURNITURE/EQUIPMENT	-	-	-	-	-	-
4615	FENCING & LANDSCAPING	8,546	6,093	580	216,000	-	-
4623	HEAVY EQUIPMENT R & M	10,972	5,520	5,577	10,000	25,812	15,000
4631	STREET REPAVING	713	16,562	739	25,000	1,500	10,000
4635	PARKING AREA MARKING R & M	6	-	-	-	-	-
4636	TRAFFIC CONTROL & TRAFFIC SIGN	2,519	780	4,140	5,000	3,000	3,000
4637	CURBS/GUTTERS/STORM DRAINS R	-	12,207	-	-	-	-
4640	DOCKS, BOAT RAMPS, PIERS R & M	97	137	-	-	-	-
4642	TRAFFIC SIGNAL MAINTENANCE - C	30,834	31,638	32,500	-	-	-
4650	COMPUTER OPERATIONS & MAINT	600	600	-	-	-	-
4675	PARKS & RECREATION	223	3,283	-	-	-	-
4920	MISCELLANEOUS CHARGES	-	86	-	-	-	-
4930	TRAINING	150	270	-	300	300	1,000
5110	OFFICE SUPPLIES	281	377	58	100	100	100
5210	FUEL, OIL & LUBRICANTS	3,586	6,087	3,851	3,500	3,500	3,700
5220	UNIFORMS	314	150	112	500	500	250
5221	PERSONAL PROTECTIVE EQUIPMEN	855	737	84	500	500	500
5230	JANITORIAL SUPPLIES	1,131	1,730	-	-	-	-
5240	CHEMICALS	148	234	55	-	200	-
5260	TOOLS	297	193	171	500	500	1,000
5270	MACHINERY & EQUIPMENT	2,604	3,688	120	1,250	1,500	1,500
5290	OPERATING SUPPLIES	3,337	6,397	101	1,000	3,500	4,000
5410	BOOKS, PUBS, SUBS & MEMBS	40	18	-	100	100	100
	SUBTOTAL OPERATING EXPENSES	**134,243**	**172,232**	**102,126**	**500,510**	**131,235**	**109,757**
CAPITAL OUTLAY							
6310	INFRASTRUCTURE	-	-	-	956,528	726,975	4,293,338
6330	STORM DRAINAGE IMPROVEMENT	-	7,380	-	-	-	-
6380	PARK EQUIPMENT	-	-	-	-	-	-

001	**GENERAL FUND**						
50	**PUBLIC WORKS**						
54100	**STREETS**						
6405	OFFICE MACHINERY & EQUIPMENT	-	1,791	-	-	-	-
6410	MACHINERY & EQUIPMENT	9,549	-	-	50,000	-	50,000
	SUBTOTAL CAPITAL OUTLAY	**9,549**	**9,171**	**-**	**1,006,528**	**726,975**	**4,343,338**
	TOTAL EXPENDITURES	**361,976**	**414,889**	**154,395**	**1,593,527**	**924,209**	**4,563,381**

Parks and Recreation

The program is responsible for the management of parks and recreation facilities. Services include the development, construction, and maintenance of parks facilities, and recreation programming. Maintenance of the cemetery is also provided through this budget. The program is led by the Maintenance Superintendent.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	-	-	130,577	215,474	166,434	266,457
OPERATING EXPENSES	-	-	18,725	32,100	65,579	51,894
CAPITAL OUTLAY	-	-	31,999	407,000	357,159	1,275,000
TOTAL REQUIREMENTS	**-**	**-**	**181,302**	**654,574**	**589,172**	**1,593,351**

PERSONAL SERVICES						
POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PUBLIC WORKS DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.20
MAINTENANCE SUPERVISOR	0.00	0.00	0.50	0.50	0.50	0.50
MAINTENANCE TECHNICIAN	0.00	0.00	1.50	2.50	1.50	2.50
TOTAL FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**2.00**	**3.00**	**2.00**	**3.20**

		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
001	**GENERAL FUND**						
50	**PUBLIC WORKS**						
57200	**PARKS**						
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	-	-	85,953	129,645	107,530	160,500
1310	PART-TIME SALARIES	-	-	-	-	-	-
1410	OVERTIME	-	-	-	500	-	500
2110	SOCIAL SECURITY TAXES	-	-	5,177	8,038	6,667	9,982
2210	RETIREMENT	-	-	7,437	18,150	7,530	22,540
2310	EMPLOYEE INSURANCE	-	-	23,282	42,150	35,931	61,880
2410	WORKER'S COMPENSATION	-	-	7,517	15,111	7,216	8,720
3000	MEDICARE INSURANCE	-	-	1,211	1,880	1,560	2,335
	SUBTOTAL PERSONAL SERVICES	**-**	**-**	**130,577**	**215,474**	**166,434**	**266,457**
OPERATING EXPENSES							
3100	PROFESSIONAL SERVICES	-	-	-	-	8,100	-
4010	TRAVEL & PER DIEM	-	-	-	1,000	-	500
4310	ELECTRICITY	-	-	3,455	4,000	5,000	5,000
4320	WATER	-	-	2,956	3,800	3,800	3,800
4330	SOLID WASTE	-	-	-	4,000	1,000	500
4521	PROPERTY INSURANCE	-	-	-	5,700	6,064	9,096
4522	VEHICLE INSURANCE	-	-	368	700	865	1,298
4611	BUILDING R & M	-	-	5,819	5,000	5,000	5,000
4612	FURNITURE/EQUIPMENT	-	-	168	1,000	-	1,000
4615	FENCING & LANDSCAPING	-	-	3,000	2,500	13,000	6,000
5110	OFFICE SUPPLIES	-	-	-	250	250	100
5210	FUEL, OIL & LUBRICANTS	-	-	646	500	3,100	3,500
5220	UNIFORMS	-	-	112	400	400	-
5231	SEASONAL DECORATIONS	-	-	-	-	15,000	2,500
5270	MACHINERY & EQUIPMENT	-	-	704	500	1,500	1,000
5295	OPERATING SUPPLIES	-	-	1,497	2,500	2,500	2,500
5410	BOOKS, PUBS, SUBS & MEMBS	-	-	-	250	-	100
5741	COMMUNITY EVENTS	-	-	-	-	-	10,000
	SUBTOTAL OPERATING EXPENSES	**-**	**-**	**18,725**	**32,100**	**65,579**	**51,894**
CAPITAL OUTLAY							
6210	BUILDINGS	-	-	-		-	-
6310	INFRASTRUCTURE	-	-	-	407,000	357,159	1,275,000
6410	MACHINERY & EQUIPMENT			31,999	-	-	-
	SUBTOTAL CAPITAL OUTLAY	**-**	**-**	**31,999**	**407,000**	**357,159**	**1,275,000**
	TOTAL EXPENDITURES	**-**	**-**	**181,302**	**654,574**	**589,172**	**1,593,351**

Stormwater

The Stormwater program funds the maintenance of the drainage system. This budget also includes funds for the planning, design, and engineering for stormwater infrastructure. The program is led by the Maintenance Superintendent.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	-	-	52,269	86,489	65,259	110,286
OPERATING EXPENSES	-	-	5,204	104,950	1,864	18,183
CAPITAL OUTLAY	-	-	36,380	439,900	28,298	1,429,728
TOTAL REQUIREMENTS	**-**	**-**	**93,853**	**631,339**	**95,421**	**1,558,197**

PERSONAL SERVICES						
POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PUBLIC WORKS DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.10
MAINTENANCE SUPERVISOR	0.00	0.00	0.20	0.20	0.20	0.20
MAINTENANCE TECHNICIAN	0.00	0.00	0.60	1.00	0.60	1.00
TOTAL FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**0.80**	**1.20**	**0.80**	**1.30**

001	**GENERAL FUND**						
50	**PUBLIC WORKS**						
53800	**STORMWATER**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	-	-	34,381	51,858	43,048	66,500
1410	OVERTIME	-	-	-	500	-	500
2110	SOCIAL SECURITY TAXES	-	-	2,071	3,215	2,669	4,154
2210	RETIREMENT	-	-	2,975	7,260	3,012	9,380
2310	EMPLOYEE INSURANCE	-	-	9,351	16,860	13,065	25,290
2410	WORKER'S COMPENSATION	-	-	3,007	6,044	2,840	3,490
3000	MEDICARE INSURANCE	-	-	484	752	625	972
	SUBTOTAL PERSONAL SERVICES	**-**	**-**	**52,269**	**86,489**	**65,259**	**110,286**
OPERATING EXPENSES							
3100	PROFESSIONAL SERVICES	-	-	1,946	100,000	-	12,785
4010	TRAVEL & PER DIEM	-	-	-	500	-	500
4522	VEHICLE INSURANCE	-	-	368	700	864	1,298
4615	FENCING & LANDSCAPING	-	-	2,542	2,500	-	2,500
4637	CURBS/GUTTERS/STORM DRAINS R	-	-	100	500	500	500
5220	UNIFORMS	-	-	187	250	250	250
5295	OPERATING SUPPLIES	-	-	60	250	250	250
5410	BOOKS, PUBS, SUBS & MEMBS	-	-	-	250	-	100
	SUBTOTAL OPERATING EXPENSES	-	-	**5,204**	**104,950**	**1,864**	**18,183**
CAPITAL OUTLAY							
6310	INFRASTRUCTURE	-	-	36,380	439,900	28,298	1,429,728
	SUBTOTAL CAPITAL OUTLAY	**-**	**-**	**36,380**	**439,900**	**28,298**	**1,429,728**
	TOTAL EXPENDITURES	**-**	**-**	**93,853**	**631,339**	**95,421**	**1,558,197**

Nondepartmental

The Nondepartmental organizational unit is used to fund expenditures that are not allocated to a specific department, division, or program. This includes general operating expenses, debt service, and interfund transfers.

EXPENDITURE SUMMARY						
DESCRIPTION	**FY 2020 ACTUAL**	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
PERSONAL SERVICES	4,854	8,779	-	-	-	-
OPERATING EXPENSES	147,436	192,878	26,238	45,424	45,124	70,732
CAPITAL OUTLAY	-	11,183	-	-	-	-
OTHER USES	441,267	100,000	-	-	-	180,000
TOTAL REQUIREMENTS	**593,557**	**312,840**	**26,238**	**45,424**	**45,124**	**250,732**

001	GENERAL FUND						
99	NONDEPARTMENTAL						
51900	GENERAL GOVERNMENT						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 2 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
PERSONAL SERVICES							
2220	RETIRED EMPLOYEE LIFE INSURANC	495	516	-	-	-	-
2230	RETIRED EMPLOYEE DENTAL INSUR	4,269	4,475	-	-	-	-
2510	UNEMPLOYMENT COMPENSATION	-	2,939	-	-	-	-
3130	MEDICAL SERVICES	90	850	-	-	-	-
	SUBTOTAL PERSONAL SERVICES	**4,854**	**8,779**	**-**	**-**	**-**	**-**
OPERATING EXPENSES							
4100	POSTAGE & SHIPPING	2,516	2,969	2,217	2,000	3,500	4,000
5110	OFFICE SUPPLIES	1,399	1,525	1,460	4,500	3,000	4,500
5410	BOOKS, PUBS, SUBS & MEMBS	394	285	494	900	600	900
4660	COPIER MAINTENANCE	3,701	3,599	3,324	-	-	-
3100	PROFESSIONAL SERVICES	5,181	10,821	355	-	-	-
3150	ENGINEERING, CONSULTING SERVI	-	-	-	-	-	-
4110	TELEPHONE & INTERNET	18,813	14,098	-	-	-	-
4310	ELECTRICITY	25,043	23,814	-	-	-	-
4320	WATER	6,211	7,060	-	-	-	-
4330	SOLID WASTE	2,338	40,348	-	-	-	-
4340	NATURAL GAS	587	730	-	-	-	-
4520	LIABILITY INSURANCE	53,724	49,912	18,387	38,024	38,024	61,332
4611	BUILDING R & M	-	-	-	-	-	-
4612	FURNITURE/EQUIPMENT	-	-	-	-	-	-
4650	COMPUTER OPERATIONS & MAINT	20,778	25,182	-	-	-	-
4655	COMPUTER HARDWARE & SOFTWA	3,093	11,353	-	-	-	-
4670	TELEPHONE SYSTEM - R & M	-	-	-	-	-	-
4710	PRINTING & BINDING	170	-	-	-	-	-
4920	MISCELLANEOUS CHARGES	1,372	525	-	-	-	-
4930	TRAINING	199	-	-	-	-	-
4934	TUITION	-	-	-	-	-	-
5290	OPERATING SUPPLIES	1,934	433	-	-	-	-
5291	COVID-19	(15)	224	-	-	-	-
	SUBTOTAL OPERATING EXPENSES	**147,436**	**192,878**	**26,238**	**45,424**	**45,124**	**70,732**
CAPITAL OUTLAY							
6400	COMPUTER SOFTWARE & EQUIPMI	-	3,998	-	-	-	-
6405	OFFICE MACHINERY & EQUIPMENT	-	2,935	-	-	-	-
6411	OFFICE EQUIP/FURNITURE	-	-	-	-	-	-
6430	BUILDING IMPROVEMENTS	-	4,250	-	-	-	-
	SUBTOTAL CAPITAL OUTLAY	**-**	**11,183**	**-**	**-**	**-**	**-**
OTHER USES							
7120	LOAN DEBT PRINCIPAL	-	-	-	-	-	93,834
7220	LOAN DEBT INTEREST	-	-	-	-	-	86,166
58100	INTERFUND TRANSFERS	441,267	100,000	-	-	-	-
	SUBTOTAL OTHER USES	**441,267**	**100,000**	**-**	**-**	**-**	**180,000**
	TOTAL EXPENDITURES	**593,557**	**312,840**	**26,238**	**45,424**	**45,124**	**250,732**

OPERATING BUDGET SUMMARY, UTILITIES FUND	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
REVENUES	7,324,212	5,644,154	8,035,762
LESS ONE-TIME REVENUES	4,180,715	2,237,867	4,664,305
RECURRING REVENUES	**3,143,497**	**3,406,287**	**3,371,457**
EXPENDITURES	6,684,743	6,137,222	7,897,082
LESS ONE-TIME EXPENDITURES	4,014,206	3,472,621	5,059,555
RECURRING EXPENDITURES	**2,670,537**	**2,664,601**	**2,837,527**
SURPLUS/(DEFICIT)	**472,960**	**741,686**	**533,930**

Notes:
(1) Recurring revenues is defined as revenues the city will reasonably receive on annual basis. It does not include one-time grant or project revenues.

(2) Recurring expenditures is defined as expenditures the city will be required to expend to maintain services. It does not include one-time grant or project expenditures.

UTILITIES FUND, BY OBJECT	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
BEGINNING BALANCE	**1,645,656**	**2,340,050**	**2,784,899**	**3,687,438**	**3,687,438**	**3,194,370**
REVENUES						
INTERGOVERNMENTAL	-	-	17,113		-	-
CHARGES FOR SERVICE	2,332,608	2,962,380	3,035,395	2,948,900	2,959,600	3,171,297
MISCELLANEOUS	176,579	350,211	397,635	194,597	446,687	200,160
OTHER SOURCES	613,767	100,000	243,227	4,180,715	2,237,867	4,664,305
TOTAL REVENUES	**3,122,953**	**3,412,591**	**3,693,369**	**7,324,212**	**5,644,154**	**8,035,762**
EXPENDITURES						
PERSONAL SERVICES	-	-	260,395	264,510	254,556	313,298
OPERATING EXPENSES	1,982,835	2,207,534	2,159,904	2,386,727	2,390,445	2,504,429
CAPITAL OUTLAY	436,897	961,732	597,198	4,014,206	3,472,621	5,059,555
DEBT SERVICE	-	-	19,798	19,300	19,600	19,800
TOTAL EXPENDITURES	**2,419,732**	**3,169,266**	**3,037,296**	**6,684,743**	**6,137,222**	**7,897,082**
RESTRICTED						
IMPACT FEES	2,600	5,300	7,900	6,900	6,900	6,900
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL RESTRICTED BALANCE	**2,600**	**5,300**	**7,900**	**6,900**	**6,900**	**6,900**
ENDING UNASSIGNED BALANCE	**2,337,450**	**2,779,599**	**3,679,538**	**4,320,007**	**3,187,470**	**3,326,150**

UTILITIES FUND SUMMARY, BY PROGRAM	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
BEGINNING BALANCE	**1,645,656**	**2,340,050**	**2,784,899**	**3,687,438**	**3,687,438**	**3,194,370**
REVENUES						
INTERGOVERNMENTAL	-	-	17,113	-	-	-
CHARGES FOR SERVICE	2,332,608	2,962,380	3,035,395	2,948,900	2,959,600	3,171,297
MISCELLANEOUS	176,579	350,211	397,635	194,597	446,687	200,160
OTHER SOURCES	613,767	100,000	243,227	4,180,715	2,237,867	4,664,305
TOTAL REVENUES	**3,122,953**	**3,412,591**	**3,693,369**	**7,324,212**	**5,644,154**	**8,035,762**
EXPENDITURES						
WATER	-	-	1,455,895	5,020,725	4,329,545	4,224,686
SEWER	-	-	1,561,602	1,644,717	1,788,077	3,652,596
WATER/SEWER	2,419,732	3,169,266	-	-	-	-
NONDEPARTMENTAL	-	-	19,798	19,300	19,600	19,800
TOTAL EXPENDITURES	**2,419,732**	**3,169,266**	**3,037,296**	**6,684,743**	**6,137,222**	**7,897,082**
RESTRICTED RESERVES						
IMPACT FEES	2,600	5,300	7,900	6,900	6,900	6,900
CAPITAL PROJECTS	-	-	-		-	-
TOTAL RESTRICTED RESERVES	**2,600**	**5,300**	**7,900**	**6,900**	**6,900**	**6,900**
ENDING UNASSIGNED BALANCE	**2,337,450**	**2,779,599**	**3,679,538**	**4,320,007**	**3,187,470**	**3,326,150**

410	UTILITIES FUND						
00	NONDEPARTMENTAL						
300000	REVENUES						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
REVENUES							
INTERGOVERNMENTAL							
343310	FEDERAL DISASTER RELIEF	-	-	17,113	-	-	-
343320	STATE DISASTER RELIEF	-	-	-	-	-	-
	SUBTOTAL INTERGOVERNMENTAL	**-**	**-**	**17,113**	**-**	**-**	**-**
CHARGES FOR SERVICES							
343310	WATER UTILITY REVENUE	915,816	1,010,843	1,248,041	1,200,000	1,200,000	1,284,234
343320	WATER UTILITY PENALTIES	66,078	142,757	(25,445)	15,000	25,000	15,000
343325	TRASH PENALTIES	(4)	-	-	-	-	-
343340	BACKFLOW PREVENTER INSPECTIONS	6,750	6,650	6,600	6,700	6,600	6,700
343350	WATER UTILITY SERVICE TAP	-	4,500	-	-	-	-
343351	UTILITY CONNECTION FEES	13,024	12,973	10,334	12,000	6,500	12,000
343510	SEWER UTILITY REVENUE	1,328,287	1,476,637	1,794,264	1,700,000	1,700,000	1,838,163
343520	SEWER UTILITY PENALTIES	-	-	-	15,000	15,000	15,000
343550	SEWER UTILITY SERVICE TAP	-	5,000	-	-	2,500	-
343610	IMPACT FEES WATER & SEWER	2,600	2,700	1,200	-	-	-
343611	IMPACT FEES WATER	-	-	400	-	-	-
343612	IMPACT FEES SEWER	-	-	-	-	-	-
343900	OTHER REVENUE & RETURNED CHECK	57	300,320	-	200	4,000	200
343901	WATER & SEWER PLAN REVIEW	-	-	-	-	-	-
	SUBTOTAL CHARGES FOR SERVICES	**2,332,608**	**2,962,380**	**3,035,395**	**2,948,900**	**2,959,600**	**3,171,297**
MISCELLANEOUS REVENUES							
361000	INTEREST REVENUE	13,945	10,219	12,703	10,000	140,000	10,000
364000	DISPOSITION OF FIXED ASSETS	-	(210)	-	-	-	-
364400	SALE OF EQUIPMENT	94	-	2,350	-	-	-
369300	SETTLEMENTS (INSURANCE REIMBUR	4,126	193,582	211,840	-	116,906	-
369600	LEASE/RENTAL ELEVATED	168,885	173,891	183,319	184,597	189,000	190,160
369900	MISCELLANEOUS REVENUE	(10,471)	(27,270)	(12,578)	-	781	-
	SUBTOTAL MISCELLANEOUS REVENU	**176,579**	**350,211**	**397,635**	**194,597**	**446,687**	**200,160**
OTHER SOURCES							
381100	INTERFUND TRANSFER	441,267	100,000	-	-	-	-
384000	DEBT PROCEEDS	-	-	-	1,870,322	2,237,867	3,664,305
384100	CDBG PROCEEDS	-	-	22,225	700,000	-	-
389300	GRANTS & DONATIONS - STATE	-	-	-	1,000,000	-	1,000,000
389200	GRANTS - FEDERAL	-	-	221,002	610,393	-	-
389700	CAPITAL CONTRIBUTIONS	172,500	-	-	-	-	-
	SUBTOTAL OTHER SOURCES	**613,767**	**100,000**	**243,227**	**4,180,715**	**2,237,867**	**4,664,305**
	TOTAL REVENUES	**3,122,953**	**3,412,591**	**3,693,369**	**7,324,212**	**5,644,154**	**8,035,762**

Water

The Water program includes water well operation, well maintenance, maintenance and repair of the distribution system. In addition, this budget also includes the administration for water operations and utility billing. The City currently contracts with Jacobs to manage this program, with oversight provided by the City Manager.

EXPENDITURE SUMMARY

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	-	-	130,197	132,255	127,278	156,649
OPERATING EXPENSES	-	-	993,515	1,263,578	1,212,311	1,379,632
CAPITAL OUTLAY	-	-	332,182	3,624,892	2,989,955	2,688,405
TOTAL REQUIREMENTS	**-**	**-**	**1,455,895**	**5,020,725**	**4,329,545**	**4,224,686**

PERSONAL SERVICES

POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
CITY MANAGER	0.00	0.00	0.25	0.25	0.25	0.05
CITY CLERK	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE DIRECTOR	0.00	0.00	0.25	0.25	0.25	0.25
PUBLIC WORKS DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.25
ACCOUNTING CLERK	0.00	0.00	0.40	0.40	0.40	0.40
UTILITY BILLING CLERK	0.00	0.00	0.50	0.50	0.50	0.50
CODE COMPLIANCE MANAGER	0.00	0.00	0.00	0.00	0.00	0.00
CODE COMPLIANCE OFFICER	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**1.40**	**1.40**	**1.40**	**1.45**

410	UTILITIES FUND						
50	PUBLIC WORKS						
53300	WATER						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	-	-	102,291	93,889	94,345	106,000
1410	OVERTIME	-	-	-	-	-	-
2110	SOCIAL SECURITY TAXES	-	-	6,421	5,821	5,850	6,572
2210	RETIREMENT	-	-	7,599	13,144	8,295	14,840
2310	EMPLOYEE INSURANCE	-	-	12,529	17,900	17,360	27,555
2410	WORKER'S COMPENSATION	-	-	48	140	60	145
3000	MEDICARE INSURANCE	-	-	1,308	1,361	1,368	1,537
	SUBTOTAL PERSONAL SERVICES	**-**	**-**	**130,197**	**132,255**	**127,278**	**156,649**
OPERATING EXPENSES							
3405	CONTRACT FOR SERVICES	-	-	794,059	831,423	831,423	850,000
3113	ADMINISTRATIVE SERVICES	-	-	-	-	-	-
3100	PROFESSIONAL SERVICES	-	-	28,007	115,390	-	112,785
3150	ENGINEERING, CONSULTING SERVICI	-	-	-	25,000	6,000	15,000
3210	ACCOUNTING & AUDITING	-	-	7,990	11,115	11,115	14,000
4100	POSTAGE & SHIPPING	-	-	4,133	5,000	5,000	5,500
4110	TELEPHONE & INTERNET	-	-	3,780	4,780	4,780	1,000
4310	ELECTRICITY	-	-	343	-	-	-
4320	WATER	-	-	19,600	60,000	110,000	120,000
4521	PROPERTY INSURANCE	-	-	20,786	23,550	23,231	34,847
4611	BUILDING R & M	-	-	-	-	-	-
4613	GROUNDS MAINTENANCE	-	-	-	10,000	25,000	-
4617	WATER SYSTEMS MAINTENANCE	-	-	3,980	25,000	65,000	50,000
4623	HEAVY EQUIPMENT R & M	-	-	2,028	-	-	-
4644	ELEVATED TANK MAINTENANCE	-	-	30,076	57,000	30,076	65,000
4650	COMPUTER OPERATIONS & MAINTE	-	-	19,441	21,820	21,820	25,000
4655	COMPUTER HARDWARE & SOFTWAI	-	-	-	-	-	-
4710	PRINTING & BINDING	-	-	1,855	2,000	2,000	2,500
4905	WTP/STP OPERATING PERMITS	-	-	-	-	-	1,000
4906	OTHER CHARGES	-	-	976	19,500	1,000	1,500
4915	CREDIT CARD FEE EXPENSE	-	-	-	-	15,000	15,000
4990	BAD DEBT EXPENSE	-	-	27,295	-	-	-
5110	OFFICE SUPPLIES	-	-	501	-	-	-
5270	MACHINERY & EQUIPMENT	-	-	28,082	51,500	59,000	65,000
5290	OPERATING SUPPLIES	-	-	63	-	1,000	500
5410	BOOKS, PUBS, SUBS & MEMBS	-	-	519	500	866	1,000
	SUBTOTAL OPERATING EXPENSES	**-**	**-**	**993,515**	**1,263,578**	**1,212,311**	**1,379,632**
CAPITAL OUTLAY							
6310	INFRASTRUCTURE	-	-	233,640	3,498,892	2,964,641	2,609,405
6400	COMPUTER SOFTWARE & EQUIPMEI	-	-	18,897	2,500	2,568	-
6410	MACHINERY & EQUIPMENT	-	-	79,646	123,500	22,747	79,000
	SUBTOTAL CAPITAL OUTLAY	**-**	**-**	**332,182**	**3,624,892**	**2,989,955**	**2,688,405**
	TOTAL EXPENDITURES	**-**	**-**	**1,455,895**	**5,020,725**	**4,329,545**	**4,224,686**

Sewer

The Sewer program includes sewer plant operation, sewer plant maintenance, maintenance and repair of the collections system. In addition, this budget also includes the administration for sewer operations and utility billing. The City currently contracts with Jacobs to manage this program, with oversight provided by the City Manager.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	-	-	130,197	132,255	127,278	156,649
OPERATING EXPENSES	-	-	1,166,389	1,123,148	1,178,133	1,124,797
CAPITAL OUTLAY	-	-	265,016	389,314	482,666	2,371,150
TOTAL REQUIREMENTS	**-**	**-**	**1,561,602**	**1,644,717**	**1,788,077**	**3,652,596**

PERSONAL SERVICES						
POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
CITY MANAGER	0.00	0.00	0.25	0.25	0.25	0.05
CITY CLERK	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE DIRECTOR	0.00	0.00	0.25	0.25	0.25	0.25
PUBLIC WORKS DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.25
ACCOUNTING CLERK	0.00	0.00	0.40	0.40	0.40	0.40
UTILITY BILLING CLERK	0.00	0.00	0.50	0.50	0.50	0.50
CODE COMPLIANCE MANAGER	0.00	0.00	0.00	0.00	0.00	0.00
CODE COMPLIANCE OFFICER	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**1.40**	**1.40**	**1.40**	**1.45**

410	UTILITIES FUND						
50	PUBLIC WORKS						
53500	SEWER						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	-	-	102,291	93,889	94,345	106,000
1410	OVERTIME	-	-	-	-	-	-
2110	SOCIAL SECURITY TAXES	-	-	6,421	5,821	5,850	6,572
2210	RETIREMENT	-	-	7,599	13,144	8,295	14,840
2310	EMPLOYEE INSURANCE	-	-	12,529	17,900	17,360	27,555
2410	WORKER'S COMPENSATION	-	-	48	140	60	145
3000	MEDICARE INSURANCE	-	-	1,308	1,361	1,368	1,537
	SUBTOTAL PERSONAL SERVICES	**-**	**-**	**130,197**	**132,255**	**127,278**	**156,649**
OPERATING EXPENSES							
3405	CONTRACT FOR SERVICES	-	-	794,059	831,423	831,423	850,000
3113	ADMINISTRATIVE SERVICES	-	-	-	-	-	-
3100	PROFESSIONAL SERVICES	-	-	12,000	75,610	23,055	12,785
3150	ENGINEERING, CONSULTING SERVI	-	-	32,177	25,000	5,000	15,000
3210	ACCOUNTING & AUDITING	-	-	7,990	11,115	11,115	14,000
4100	POSTAGE & SHIPPING	-	-	4,133	5,000	5,000	5,500
4110	TELEPHONE & INTERNET	-	-	3,780	4,780	4,780	1,000
4310	ELECTRICITY	-	-	-	-	-	-
4320	WATER	-	-	47,192	35,000	35,000	38,000
4400	SPRAYFIELD RENTAL	-	-	13,000	13,000	13,390	13,800
4521	PROPERTY INSURANCE	-	-	22,406	26,400	26,141	39,212
4611	BUILDING R & M	-	-	-	2,000	3,500	3,500
4613	GROUNDS MAINTENANCE	-	-	-	25,000	-	35,000
4618	SEWER SYSTEMS MAINTENANCE	-	-	201,512	25,000	177,350	50,000
4623	HEAVY EQUIPMENT R & M	-	-	2,028	-	-	-
4650	COMPUTER OPERATIONS & MAINT	-	-	19,530	21,820	21,820	25,000
4655	COMPUTER HARDWARE & SOFTWA	-	-	-	-	-	-
4710	PRINTING & BINDING	-	-	1,495	2,000	2,000	2,500
4905	WTP/STP OPERATING PERMITS	-	-	500	-	-	1,000
4906	OTHER CHARGES	-	-	944	19,500	2,000	2,000
4915	CREDIT CARD FEE EXPENSE	-	-	-	-	15,000	15,000
4990	BAD DEBT EXPENSE	-	-	-	-	-	-
5110	OFFICE SUPPLIES	-	-	496	-		
5270	MACHINERY & EQUIPMENT	-	-	2,565	-	224	-
5290	OPERATING SUPPLIES	-	-	63	-	470	500
5410	BOOKS, PUBS, SUBS & MEMBS	-	-	519	500	866	1,000
	SUBTOTAL OPERATING EXPENSES	**-**	**-**	**1,166,389**	**1,123,148**	**1,178,133**	**1,124,797**
CAPITAL OUTLAY							
6310	INFRASTRUCTURE	-	-	220,533	299,314	392,098	2,146,650
6400	COMPUTER SOFTWARE & EQUIPMI	-	-	18,898	2,500	2,568	-
6410	MACHINERY & EQUIPMENT	-	-	25,585	87,500	88,000	224,500
	SUBTOTAL CAPITAL OUTLAY	**-**	**-**	**265,016**	**389,314**	**482,666**	**2,371,150**
	TOTAL EXPENDITURES	**-**	**-**	**1,561,602**	**1,644,717**	**1,788,077**	**3,652,596**

Water/Sewer

This budget was discontinued for FY 2022. All activities have been segregated to water, sewer, and Nondepartmental.

EXPENDITURE SUMMARY						
DESCRIPTION	**FY 2020 ACTUAL**	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
OPERATING EXPENSES	1,982,835	2,207,534		-	-	-
CAPITAL OUTLAY	436,897	961,732		-	-	-
TOTAL REQUIREMENTS	**2,419,732**	**3,169,266**		**-**	**-**	**-**

410	UTILITIES FUND						
050	PUBLIC WORKS						
53600	WATER/SEWER COMBINED						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
OPERATING EXPENSES							
3405	CONTRACT FOR SERVICES	1,504,704	1,524,316	-	-	-	-
3100	PROFESSIONAL SERVICES	-	2,150	-	-	-	-
3113	ADMINISTRATIVE SERVICES	251,167	295,804	-	-	-	-
3150	ENGINEERING, CONSULTING SERVI	25,300	4,489	-	-	-	-
3210	ACCOUNTING & AUDITING	15,264	15,480	-	-	-	-
4100	POSTAGE & SHIPPING	7,687	7,717	-	-	-	-
4110	TELEPHONE & INTERNET	2,808	7,560	-	-	-	-
4310	ELECTRICITY	(2)	0	-	-	-	-
4400	SPRAYFIELD RENTAL	16,900	13,000	-	-	-	-
4521	PROPERTY INSURANCE	16,815	36,394	-	-	-	-
4611	BUILDING R & M	-	-	-	-	-	-
4613	GROUNDS MAINTENANCE	11,375	109,308	-	-	-	-
4617	WATER SYSTEMS MAINTENANCE	12,027	62,780	-	-	-	-
4618	SEWER SYSTEMS MAINTENANCE	11,466	-	-	-	-	-
4623	HEAVY EQUIPMENT R & M	2,930	-	-	-	-	-
4644	ELEVATED TANKS MAINTENANCE	32,876	30,076	-	-	-	-
4645	SEWER LINE REPLACEMENT	-	-	-	-	-	-
4650	COMPUTER OPERATIONS & MAINT	21,749	23,517	-	-	-	-
4655	COMPUTER HARDWARE & SOFTW/	1,444	3,536	-	-	-	-
4710	PRINTING & BINDING	2,676	2,765	-	-	-	-
4905	WTP/STP OPERATING PERMITS	6,500	-	-	-	-	-
4906	OTHER CHARGES	1,813	2,756	-	-	-	-
4960	HAZARDOUS MATERIALS	-	-	-	-	-	-
4990	BAD DEBT EXPENSE	-	-	-	-	-	-
5270	MACHINERY & EQUIPMENT	36,778	65,326	-	-	-	-
5410	BOOKS, PUBS, SUBS & MEMBS	560	560	-	-	-	-
5900	DEPRECIATION EXPENSE	-	-	-	-	-	-
	SUBTOTAL OPERATING EXPENSES	**1,982,835**	**2,207,534**	**-**	**-**	**-**	**-**
CAPITAL OUTLAY							
6345	WATER DISTRIBUTION UPGRADE	23,344	135,151	-	-	-	-
6353	SRF FUNDED PROJECTS	-	-	-	-	-	-
6310	INFRASTRUCTURE	-	133,900		-	-	-
6410	MACHINERY & EQUIPMENT	37,891	19,004		-	-	-
6420	SEWER PLANT UPGRADE	28,930	71,206		-	-	-
6425	SEWER COLLECTION UPGRADE	314,089	595,957		-	-	-
6430	BUILDING IMPROVEMENTS	32,643	-		-	-	-
6441	SPRAYFIELD PUMP AND CONTROLS	-	6,514		-	-	-
6434	UPGRADE LIFT STATIONS	-	-		-	-	-
	SUBTOTAL CAPITAL OUTLAY	**436,897**	**961,732**	**-**	**-**	**-**	**-**
	TOTAL EXPENDITURES	**2,419,732**	**3,169,266**	**-**	**-**	**-**	**-**

Nondepartmental

The Nondepartmental organizational unit is used to fund expenditures that are not allocated to a specific department, division, or program. This includes general operating expenses, debt service, and interfund transfers.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
DEBT SERVICE	-	-	19,798	19,300	19,600	19,800
TOTAL REQUIREMENTS	**-**	**-**	**19,798**	**19,300**	**19,600**	**19,800**

410	UTILITIES FUND						
099	NONDEPARTMENTAL						
7000	DEBT SERVICE						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
DEBT SERVICE							
7120	LOAN DEBT PRINCIPAL	-	-	15,938	16,500	16,500	16,500
7220	LOAN DEBT INTEREST	-	-	3,860	2,800	3,100	3,300
	SUBTOTAL DEBT SERVICE	**-**	**-**	**19,798**	**19,300**	**19,600**	**19,800**
	TOTAL EXPENDITURES	**-**	**-**	**19,798**	**19,300**	**19,600**	**19,800**

Sales Tax Fund

The Sales Tax Fund is used to segregate revenues of the half-cent sales surtax approved by the voters of Okaloosa County in November 2018. Proceeds may be used for public safety, transportation and stormwater improvements. When a project is approved, monies are transferred to the fund where the capital improvement project will be completed.

The FY 2023 Budget includes a transfer of $2,411,145 to the General Fund for the Springdale Park Neighborhood Improvements and Azalea Park Neighborhood Improvements project.

SALES TAX FUND	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
BEGINNING BALANCE	**242,271**	**423,456**	**892,949**	**1,398,730**	**1,398,730**	**1,916,145**
REVENUES						
TAXES	385,485	469,493	504,288	400,000	475,000	475,000
MISCELLANEOUS	-	-	1,493	-	42,415	20,000
TOTAL REVENUES	**385,485**	**469,493**	**505,781**	**400,000**	**517,415**	**495,000**
EXPENDITURES						
OTHER USES	204,300	-	-	-	-	2,411,145
TOTAL EXPENDITURES	**204,300**	**-**	**-**	**-**	**-**	**2,411,145**
ENDING UNASSIGNED BALANCE	**423,456**	**892,949**	**1,398,730**	**1,798,730**	**1,916,145**	**-**

101	**HALF-CENT SALES TAX FUND**						
99	**NONDEPARTMENTAL**						
30000	**REVENUES**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
REVENUES							
TAXES							
31260	DISCRETIONARY SALES SURTAX	385,485	469,493	504,288	400,000	475,000	475,000
	SUBTOTAL TAXES	**385,485**	**469,493**	**504,288**	**400,000**	**475,000**	**475,000**
MISCELLANEOUS							
36110	INTEREST INCOME	-	-	1,493	-	42,415	20,000
	SUBTOTAL MISCELLANEOUS	**-**	**-**	**1,493**	**-**	**42,415**	**20,000**
	TOTAL REVENUES	**385,485**	**469,493**	**505,781**	**400,000**	**517,415**	**495,000**

101	**HALF-CENT SALES TAX FUND**						
00	**UNDESIGNATED**						
58100	**OTHER USES**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
EXPENDITURES							
OTHER USES							
3112	COMPREHENSIVE PLAN	-	-	-	-	-	-
4600	CAPITAL CONTRIBUTIONS	-	-	-	-	-	-
6207	VEHICLE PICKUP	31,800	-	-	-	-	-
6300	SYSTEM IMPROVEMENTS	172,500	-	-	-	-	-
9001	INTERFUND TRANSFER	-	-	-	-	-	2,411,145
	SUBTOTAL OTHER USES	**204,300**	**-**	**-**	**-**	**-**	**2,411,145**
	TOTAL EXPENDITURES	**204,300**	**-**	**-**	**-**	**-**	**2,411,145**

Community Investment Plan

CIP Project Request Form — Ongoing

Title: Well #1 Rehabilitation

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2022

Description:

The project will rehabilitate Well #1. This includes rebuilding the well house and replacing electrical systems, interior piping, pumps, and installing an emergency back-up generator to maintain the system during power outages.

Justification:

In 2019, an inspection was completed of Well #1. Significant deficiencies were noted and the well was taken offline for repairs. This project is necessary to ensure an adequate supply of water and pressure for fire suppression activities.

Project Costs:

Administration	-
Legal	-
Right-of-Way	-
Construction	1,541,094
Planning	-
Design/Engineering	112,966
Equipment	-
Contingency	-
Other	-
Total:	$ 1,654,060

Funding Sources:

General Fund		-
Utilities Fund		60,191
Sales Tax Fund		-
Loan		-
Loan		-
Grant	ARPA	1,593,869
Grant		-
Other		-
Other		-
Total:		$ 1,654,060

CIP Project Request Form — Ongoing

Title: Springdale Neighborhood Infrastructure Improvements

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2022

Description:

The project will upgrade existing water, sewer, and street infrastructure:
-Replacement of existing waterlines and fire hydrants with new and larger diameter waterlines.
-Lining and rehabilitating sanitary sewer manholes.
-Resurfacing impacted neighborhood streets.
-Installation of new sidewalks, curb, and gutter

Justification:

The existing waterlines are undersized and have reached the end of their useful life. Lining and rehabilitation of sanitary sewer manholes will reduce inflow and infiltration problems within the neighborhood system. The existing neighborhood streets require resurfacing, which is most cost effective to complete after the replacement of underground utilities. The neighborhood also lacks sidewalks.

Project Costs:		Funding Sources:		
Administration	75,000	General Fund		-
Legal	-	Utilities Fund		-
Right-of-Way	-	Sales Tax Fund		915,713
Construction	4,620,418	Loan	Water	2,128,804
Planning	-	Loan	Sewer	368,867
Design/Engineering	112,966	Grant	CDBG	700,000
Equipment	-	Grant	CDBG-CV	695,000
Contingency	-	Other		-
Other	-	Other		-
Total:	$ 4,808,384		Total:	$ 4,808,384

CIP Project Request Form — 2024

Title: Misty Water Pier Replacement

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2023

Description:

In September 2020, the Misty Water Pier sustained significant damage from Hurricane Sally. The proposed project will replace the pier and incorporate hazard mitigation recommendations, including the installation of thru-flow decking to prevent future damage from storm surge events.

Justification:

Staff has been working with FEMA since the storm to secure funding for repairs. A coastal engineer was hired to perform a damage assessment, repair and funding recommendations. The assessment determined the repair costs exceeded the FEMA threshold (50% value) and should instead be replaced.

Project Costs:

Administration	-
Legal	-
Right-of-Way	-
Construction	115,780
Planning	10,020
Design/Engineering	24,200
Equipment	-
Contingency	-
Other	-
Total:	$ 150,000

Funding Sources:

General Fund		150,000
Utilities Fund		-
Sales Tax Fund		-
Loan		-
Loan		-
Grant		-
Grant		-
Other		-
Other		-
Total:		$ 150,000

CIP Project Request Form | 2024

Title: Christobal Waterfront Park

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2024

Description:

The City of Mary Esther partnered with Okaloosa County in August 2023 to purchase property and develop a waterfront park on South Christobal Road. Project design is underway and is planned to include a fishing pier, kayak/paddleboard launch, picnic shelters, and restrooms. Park concepts will be presented to the public for feedback, with final design approved by Okaloosa County and the City of Mary Esther.

Justification:

The Community Vision Plan includes additional waterfront access and, specifically, the development of a paddling trail along the Santa Rosa Sound. This project advances these goals. Additionally, the project is being funding equally between Okaloosa County and the City of Mary Esther utilizing tourism funds.

Project Costs:

Administration	-
Legal	-
Right-of-Way	-
Construction	1,325,000
Planning	-
Design/Engineering	200,000
Equipment	-
Contingency	125,000
Property Acquisition	1,350,000
Total:	$ 3,000,000

Funding Sources:

General Fund		-
Utilities Fund		-
Sales Tax Fund		-
Other	City TDC Funds	337,221
Loan	Repaid with	1,162,779
	future City	-
	TDC Revenues	-
Other	County TDC	1,500,000
Other		-
	Total:	$ 3,000,000

CIP Project Request Form — 2024

Title: Northwest Stormwater Improvements

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2024

Description:

The project will rehabilitate the stormwater pond located on North Street between Pryor Drive and Scottdsale Drive, known locally as "Ray's Pond". This will include removal of sediment, reworking the existing detention pond, and replacement of the stormwater pipe from Pryor Drive east through the utility easement between 113 and 111 Pryror Drive. Additionally, the stormwater ditch along the north side of the Scottsdale and Springdale neighbhorhoods will be regraded.

Justification:

The existing pond has collected significant sediment and is no longer performing at an acceptable level of service. In addition, the stormwater pipe connecting from Pryor Drive should be replaced to ensure proper drainage within the Springdale Neighborhood. Regrading the pond will reduce flows into Ray's Pond and mitigate street flooding on Scottsdale Drive.

Project Costs:

Administration	-
Legal	-
Right-of-Way	-
Construction	1,100,000
Planning	-
Design/Engineering	214,700
Equipment	-
Contingency	-
Other	-
Total:	$ 1,314,700

Funding Sources:

General Fund		-
Utilities Fund		-
Sales Tax Fund		187,784
Loan		-
Loan		-
Grant	ARPA	626,916
Grant	State	500,000
Other		-
Other		-
Total:		$ 1,314,700

CIP Project Request Form — 2024

Title: Community Facilities Improvements

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2022

Description:

The project includes the renovation of an existing restroom and construction of a second restroom at the Fire Station; ADA accessibility and security improvements to the circulation desk, new furniture for the computer lab, and new area for programs at the Library; construction of a conference room within an existing space in City Hall.

Justification:

Fire Station - The project will provide restrooms for both genders and allow for faster turnaround times between calls.
Library - The project will improve ADA accessibility, security, and provide space for programs.
City Hall - The conference room will provide space for staff meetings and trainings.
Public Works - The project adds an additional office space for the Public Works Director.

Project Costs:

Administration	-
Legal	-
Right-of-Way	-
Construction	185,000
Planning	-
Design/Engineering	40,000
Equipment	-
Contingency	-
Other	-
Total:	$ 225,000

Funding Sources:

General Fund		225,000
Utilities Fund		-
Sales Tax Fund		-
Loan		-
Loan		-
Grant		-
Grant		-
Other		-
Other		-
Total:		$ 225,000

CIP Project Request Form — 2024

Title: Community Facilities Beautification

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2022

Description:

The project includes the design and installation of new landscaping for the existing government complex. This includes City Hall, Fire Department, and Library. A new digital monument sign will also be installed at the corner of Hollywood Boulevard and Christobal Road.

Justification:

The goal of the project is to beautify the blocks along Hollywood Boulevard, Christobal Road, and improve the physical environment for building patrons, pedestrians, and staff.

Project Costs:

Administration	-
Legal	-
Right-of-Way	-
Construction	75,000
Planning	-
Design/Engineering	-
Equipment	-
Contingency	-
Other	-
Total:	$ 75,000

Funding Sources:

General Fund		75,000
Utilities Fund		-
Sales Tax Fund		-
Loan		-
Loan		-
Grant		-
Grant		-
Other		-
Other		-
Total:		$ 75,000

CIP Project Request Form — 2024

Title: Azalea Park Rehabilitation

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2023

Description:

Azalea Park is currently underutilized, contains safety hazards, and is costly to maintain.
The project includes partnering with a landscape architect and the neighbhorhood to develop a plan that includes the desired park amenities (i.e. shelter and playground), improves safety, enhances stormwater quality, and preserves the natural environment. The design will also consider opportunities to reduce maintenance costs.

Justification:

The project will increase safety and reduce maintenance costs. A large percentage of the parkland is comprised of marsh and cypress trees, creating unstable ground and tripping hazards unsuitable for active recreation. These same features also prohibit staff from using standard mowing equipment, requiring the entire park to be maintained with string trimmers.

Project Costs:		Funding Sources:		
Administration	-	General Fund		300,000
Legal	-	Utilities Fund		-
Right-of-Way	-	Sales Tax Fund		-
Construction	240,000	Loan		-
Planning	-	Loan		-
Design/Engineering	30,000	Grant		-
Equipment	-	Grant		-
Contingency	30,000	Other		-
Other	-	Other		-
Total:	$ 300,000	Total:		$ 300,000

CIP Project Request Form — 2024

Title: Azalea Neighborhood Infrastructure Improvements

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2024

Description:

The project will upgrade existing water, sewer, and street infrastructure:
-Replacement of existing waterlines and fire hydrants with new and larger diameter waterlines.
-Rehabilitation of existing sewer lines
-Resurfacing impacted neighborhood streets.
-Installation of new sidewalks, curb, and gutter

Justification:

The existing waterlines are undersized and have reached the end of their useful life. Lining and rehabilitation of sanitary sewer manholes and lines will reduce inflow and infiltration problems within the system. The existing neighbhorhood streets require resurfacing, which is most cost effective to complete after the replacement of underground utilities. The neighbhorhood also lacks sidewalks.

Project Costs:		Funding Sources:		
Administration	-	General Fund		76,440
Legal	-	Utilities Fund		158,560
Right-of-Way	-	Sales Tax Fund		2,834,000
Construction	7,185,600	Loan	Water	1,863,650
Planning		Loan	Sewer	1,560,950
Design/Engineering	308,000	Grant	State	1,000,000
Equipment	-	Grant		-
Contingency	-	Other		-
Other	-	Other		-
Total:	$ 7,493,600	Total:		$ 7,493,600

CIP Project Request Form — 2024

Title: Sidewalk Improvements

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2023

Description:

The project will identify and complete gaps within existing neighborhoods and make repairs.

Justification:

The project will enhance pedestrian safety.

Project Costs:		**Funding Sources:**		
Administration	-	General Fund		50,000
Legal	-	Utilities Fund		-
Right-of-Way	-	Sales Tax Fund		-
Construction	50,000	Loan		-
Planning	-	Loan		-
Design/Engineering	-	Grant		-
Equipment	-	Grant		-
Contingency	-	Other		-
Other	-	Other		-
Total:	$ 50,000	Total:		$ 50,000

CIP Project Request Form — 2025

Title: Oxidation Ditch Refurbishment

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2022

Description:

The oxidation ditch was removed from service due to a leaking structure and failed equipment. This project will make the required structural repairs and replace all failed and substandard equipment.

Justification:

This facility is in need of repair to achieve compliance with the conditions of the existing permit with the Florida Department of Environmental Protection (FDEP).

Project Costs:		**Funding Sources:**		
Administration	-	General Fund		-
Legal	-	Utilities Fund		-
Right-of-Way	-	Sales Tax Fund		-
Construction	1,446,720	Loan	Sewer	1,921,400
Planning	-	Loan		-
Design/Engineering	113,000	Grant		-
Equipment	-	Grant		-
Contingency	361,680	Other		-
Other	-	Other		-
Total:	$ 1,921,400		Total:	$ 1,921,400

CIP Project Request Form — 2026

Title: Park Development

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2026

Description:

The city owns waterfront property located off West Miracle Strip Parkway that is approximately fifty (50) feet wide. This project will explore the potential for development of a waterfront park.

Justification:

The project would increase public access to the Santa Rosa Sound.

Project Costs:

Administration	-
Legal	-
Right-of-Way	-
Construction	-
Planning	25,000
Design/Engineering	-
Equipment	-
Contingency	-
Other	-
Total:	$ 25,000

Funding Sources:

General Fund	25,000
Utilities Fund	-
Sales Tax Fund	-
Loan	-
Loan	
Grant	-
Grant	-
Other	-
Other	-
Total:	$ 25,000

Appendix

GENERAL FUND			
LEGISLATIVE CAPITAL ITEMS			
COMPUTER SOFTWARE & EQUIPMENT	$	1,500.00	Miscellaneous computer hardware
6400			
TOTAL LEGISLATIVE CAPITAL ITEMS	**$**	**1,500.00**	
EXECUTIVE CAPITAL ITEMS			
FURNITURE & EQUIPMENT			
6411	$	3,500.00	Office furniture
TOTAL EXECUTIVE CAPITAL ITEMS	**$**	**3,500.00**	
CLERK CAPITAL ITEMS			
COMPUTER SOFTWARE & EQUIPMENT			
6400	$	1,500.00	Miscellaneous computer hardware
TOTAL CLERK CAPITAL ITEMS	**$**	**1,500.00**	
IT CAPITAL ITEMS			
COMPUTER SOFTWARE & EQUIPMENT			
6400	$	8,000.00	Miscellaneous computer hardware
TOTAL IT CAPITAL ITEMS	**$**	**8,000.00**	
FACILITIES CAPITAL ITEMS			
BUILDINGS	$	25,000.00	Office space for Public Works Director
6210			
INFRASTRUCTURE			
6310	$	200,000.00	City Hall/Library building and security improvements, bathroom addition/updates to Fire Department
	$	75,000.00	Landscaping and building improvements for City Hall/Library
TOTAL FACILITIES CAPITAL ITEMS	**$**	**300,000.00**	
STREETS CAPITAL ITEMS			
INFRASTRUCTURE			
6310	$	1,545,713.00	Springdale Park Neighborhood streets and sidewalks
	$	50,000.00	Brian Circle sidewalks
	$	2,697,625.00	Azalea Park Neighborhood streets and sidewalks
MACHINERY & EQUIPMENT			
6410	$	50,000.00	Gator, Concrete Mixer, and Mower
TOTAL STREET CAPITAL ITEMS	**$**	**4,343,338.00**	
PARKS CAPITAL ITEMS			
INFRASTRUCTURE			
6310	$	150,000.00	Misty Water Pier replacement
	$	300,000.00	Azalea Park Improvements
	$	825,000.00	S. Christobal Rd. Park
TOTAL PARKS CAPITAL ITEMS	**$**	**1,275,000.00**	
STORMWATER CAPITAL ITEMS			
INFRASTRUCTURE			
6310	$	1,268,678.00	Rehabilitation of Ray's Pond
	$	161,050.00	Azalea Park Neighborhood Improvements
TOTAL STORMWATER CAPITAL ITEMS	**$**	**1,429,728.00**	
TOTAL GENERAL FUND	**$**	**7,362,566.00**	

PUBLIC UTILITIES FUND

WATER CAPITAL ITEMS

INFRASTRUCTURE		
6310	$ 2,387,650.00	Azalea Park Neighborhood Improvements
	$ 181,755.00	Springdale Park Neighborhood Improvements
	$ 40,000.00	Well 3 ground storage tank rehabilitation
MACHINERY & EQUIPMENT		
6410	$ 10,000.00	Street saw
	$ 4,000.00	Demo saw
	$ 50,000.00	valve insertions
	$ 8,000.00	Security cameras for the water wells
	$ 7,000.00	Chlorine regulators
TOTAL WATER CAPITAL ITEMS	**$ 2,688,405.00**	

SEWER CAPITAL ITEMS

INFRASTRUCTURE		
6310	$ 57,950.00	Springdale Park Neighborhood improvements, demolition of
	$ 2,088,700.00	Azalea Park Neighborhood Improvements
MACHINERY & EQUIPMENT		
6410	$ 5,000.00	Security cameras for the WWTP
	$ 3,500.00	Portable diaphragm pump
	$ 5,000.00	Replacement sprayheads at Sprayfield
	$ 165,000.00	Replacement generator for WWTP
	$ 16,000.00	Upgrade sewer camera tractor
	$ 30,000.00	Progressive cavity pumps(2)
TOTAL SEWER CAPITAL ITEMS	**$ 2,371,150.00**	
TOTAL PUBLIC UTILITIES FUND	**$ 5,059,555.00**	

BUDGET SUMMARY

CITY OF MARY ESTHER - FISCAL YEAR 2023/2024

THE ADOPTED OPERATING BUDGET EXPENDITURES OF THE CITY OF MARY ESTHER ARE 14.1% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund: 5.0261
Voted Fund: 0.0000

ESTIMATED REVENUES:	GENERAL FUND	PUBLIC UTILTIES FUND	HALF-CENT SALES SURTAX	TOTAL ALL FUNDS
Taxes: Millage per $1,000				
Ad Valorem (5.0261 Mils)	**$2,154,383**	0	0	2,154,383
Federal/State Grants	1,187,775	0	0	1,187,775
Franchise Tax	240,000	0	0	240,000
Utility Tax	853,484	0	0	853,484
Business Taxes and Fees	96,000	0	0	96,000
Intergovernmental Revenue	862,500	0	495,000	1,357,500
Charges for Services	114,439	3,171,297	0	3,285,736
Fines and Forfeitures	7,000	0	0	7,000
Interest Earned/Other	1,298,779	4,864,465	0	6,163,244
TOTAL SOURCES	**$6,814,360**	**$8,035,762**	**$495,000**	**$15,345,122**
Transfers In	2,411,145	0	0	2,411,145
Fund Balance/Reserves/Net Assets	6,297,636	3,194,370	1,916,145	11,408,151
TOTAL REVENUES, TRANSFERS & BALANCES	**$15,523,141**	**$11,230,132**	**$2,411,145**	**$29,164,418**
EXPENDITURES				
General Government	1,319,705	0	0	1,319,705
Public Safety	1,654,154	0	0	1,654,154
Water/Sewer Operating Exp.	0	7,897,082	0	7,897,082
Maintenance/Transportation	8,213,894	0	0	8,213,894
Library	465,299	0	0	465,299
TOTAL EXPENDITURES	**$11,653,052**	**$7,897,082**	**$0**	**$19,550,134**
Transfers Out	0	0	2,411,145	2,411,145
Fund Balance/Reserves/Net Assets	3,870,089	3,333,050	0	7,203,139
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	**$15,523,141**	**$11,230,132**	**$2,411,145**	**$29,164,418**

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGET(S) ARE ON FILE IN THE OFFICE OF THE ABOVE REFERENCED TAXING AUTHORITY AS A PUBLIC RECORD.

PAYROLL BUDGET										
POSITION	**SALARY**	**SICK**	**STIPEND**	**SUBTOTAL**	**SS**	**RETIRE**	**INS**	**W/C**	**MEDICARE**	**TOTAL**
MAYOR	4,200	-	-	4,200	260	-	-	100	61	4,621
COUNCILMEMBER	3,000	-	-	3,000	186	-	-	100	44	3,330
COUNCILMEMBER	3,000	-	-	3,000	186	-	-	100	44	3,330
COUNCILMEMBER	3,000	-	-	3,000	186	-	-	100	44	3,330
COUNCILMEMBER	3,000	-	-	3,000	186	-	-	100	44	3,330
COUNCILMEMBER	3,000	-	-	3,000	186	-	-	100	44	3,330
CITY MANAGER	128,530	2,472	-	131,002	8,122	18,340	14,800	100	1,900	174,264
ADMINISTRATIVE COORDINATOR	63,527	1,222	-	64,749	4,014	9,065	26,900	100	939	105,767
CITY CLERK	80,186	1,542	-	81,728	5,067	11,442	26,900	100	1,185	126,422
DEPUTY CITY CLERK PART-TIME	32,000	-		32,000	1,984	-	-	100	464	34,548
FINANCE DIRECTOR	115,000	2,212	6,120	123,332	7,647	17,266	2,880	100	1,788	153,013
PUBLIC WORKS DIRECTOR	98,700	1,898	-	100,598	6,237	14,084	26,900	100	1,459	149,378
ACCOUNTING CLERK	43,727	841	-	44,568	2,763	6,240	14,800	100	646	69,117
UTILITY BILLING	49,270	948	-	50,218	3,113	7,030	26,900	100	728	88,090
COMMUNITY DEVELOPMENT DIRECT(	80,186	1,542	-	81,728	5,067	11,442	26,900	100	1,185	126,422
CODE COMPLIANCE OFFICER	63,000	1,212	-	64,212	3,981	8,990	14,800	1,000	931	93,913
PERMIT TECHNICIAN	42,418	816	-	43,234	2,680	6,053	14,800	100	627	67,494
MAINTENANCE SUPERVISOR	70,175	1,350	-	71,525	4,435	10,013	14,800	2,900	1,037	104,710
MAINTENANCE TECH	43,438	835	-	44,273	2,745	6,198	14,800	2,900	642	71,559
MAINTENANCE TECH	41,938	807	-	42,745	2,650	5,984	14,800	2,900	620	69,699
MAINTENANCE TECH	40,438	778	-	41,216	2,555	5,770	14,800	2,900	598	67,839
MAINTENANCE TECH	38,938	749	-	39,687	2,461	5,556	26,900	2,900	575	78,079
MAINTENANCE TECH	38,938	749	-	39,687	2,461	5,556	26,900	2,900	575	78,079
LIBRARY DIRECTOR	81,221	1,562	-	82,783	5,133	11,590	14,800	100	1,200	115,605
YOUTH SERVICES	48,385	930	-	49,315	3,058	6,904	14,800	100	715	74,892
LIBRARY TECH	43,865	844	-	44,709	2,772	6,259	21,000	100	648	75,488
LIBRARY TECH	40,864	786	6,120	47,770	2,962	6,688	2,880	100	693	61,092
LIBRARY TECH	37,865	728	6,120	44,713	2,772	6,260	2,880	100	648	57,374
LIBRARY PART-TIME	18,872	-	-	18,872	1,170	-	-	100	274	20,416
LIBRARY PART-TIME	19,715	-	-	19,715	1,222	-	-	100	286	21,323
	1,380,396	**24,819**	**18,360**	**1,423,575**	**88,262**	**186,730**	**365,940**	**20,700**	**20,642**	**2,105,849**

PROGRAM ALLOCATION										
POSITION	**SALARY**	**SICK**	**STIPEND**	**SUBTOTAL**	**SS**	**RETIRE**	**INS**	**W/C**	**MEDICARE**	**TOTAL**
LEGISLATIVE	19,200	-	-	19,200	1,190	-	-	600	278	21,269
EXECUTIVE	166,499	3,202	-	169,700	10,521	23,758	34,840	170	2,461	241,451
CITY CLERK	112,186	1,542	-	113,728	7,051	11,442	26,900	200	1,649	160,970
FINANCE	66,245	1,274	3,060	70,579	4,376	9,881	4,400	70	1,023	90,330
HUMAN RESOURCES	12,705	244	-	12,950	803	1,813	5,380	20	188	21,153
PLANNING	89,939	1,730	-	91,669	5,683	12,834	29,190	320	1,329	141,025
CODE COMPLIANCE	52,119	1,002	-	53,121	3,293	7,437	13,050	710	770	78,382
BUILDING	43,546	837	-	44,384	2,752	6,214	14,260	170	644	68,423
LIBRARY (FT)	252,200	4,850	12,240	269,290	16,696	37,701	56,360	500	3,905	384,451
LIBRARY (PT)	38,587	-	-	38,587	2,392	-	-	200	560	41,738
FACILITIES	37,257	716	-	37,973	2,354	5,316	13,990	1,750	551	61,934
STREETS	64,643	1,243	-	65,886	4,085	9,224	25,290	3,490	955	108,930
PARKS	156,673	3,013	-	159,685	9,900	22,356	61,880	8,720	2,315	264,857
STORMWATER	64,643	1,243	-	65,886	4,085	9,224	25,290	3,490	955	108,930
GENERAL FUND	**1,176,441**	**20,897**	**15,300**	**1,212,638**	**75,184**	**157,199**	**310,830**	**20,410**	**17,583**	**1,793,844**
WATER	101,977	1,961	1,530	105,468	6,539	14,766	27,555	145	1,529	156,002
SEWER	101,977	1,961	1,530	105,468	6,539	14,766	27,555	145	1,529	156,002
UTILITIES FUND	**203,955**	**3,922**	**3,060**	**210,937**	**13,078**	**29,531**	**55,110**	**290**	**3,059**	**312,005**

PAYROLL ALLOCATION																
POSITION	LEG	EXEC	CLERK	FIN	HR	PLAN	CODE	BLDG	LIB	FAC	STR	PARK	STORM	WTR	SWR	TOTAL
MAYOR	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
COUNCILMEMBER	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
COUNCILMEMBER	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
COUNCILMEMBER	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
COUNCILMEMBER	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
COUNCILMEMBER	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
CITY MANAGER	0.00	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.05	0.05	1.00
CITY CLERK	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
DEPUTY CITY CLERK	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50
FINANCE DIRECTOR	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.25	0.25	1.00
PUBLIC WORKS DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.10	0.20	0.10	0.25	0.25	1.00
ACCOUNTING CLERK	0.00	0.00	0.00	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40	0.40	1.00
UTILITY BILLING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	1.00
ADMINISTRATIVE COORDINAT(	0.00	0.80	0.00	0.00	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
COMMUNITY DEVELOPMENT D	0.00	0.00	0.00	0.00	0.00	0.70	0.10	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
CODE OFFICER	0.00	0.00	0.00	0.00	0.00	0.20	0.70	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
PERMIT TECHNICIAN	0.00	0.00	0.00	0.00	0.00	0.50	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
MAINTENANCE SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.20	0.50	0.20	0.00	0.00	1.00
MAINTENANCE TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.20	0.50	0.20	0.00	0.00	1.00
MAINTENANCE TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.20	0.50	0.20	0.00	0.00	1.00
MAINTENANCE TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.20	0.50	0.20	0.00	0.00	1.00
MAINTENANCE TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.20	0.50	0.20	0.00	0.00	1.00
MAINTENANCE TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.20	0.50	0.20	0.00	0.00	1.00
LIBRARY DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
YOUTH SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
LIBRARY TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
LIBRARY TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
LIBRARY TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
LIBRARY PART-TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
	6.00	**1.70**	**1.50**	**0.70**	**0.20**	**1.40**	**0.80**	**0.80**	**6.00**	**0.70**	**1.30**	**3.20**	**1.30**	**1.45**	**1.45**	**28.50**

AGENDA ITEM

Agenda Item 4.2.

TO:	Honorable Mayor and Members of the City Council
FROM:	Heather Day, Finance Director
DATE:	September 20, 2023
SUBJECT:	Second Reading of Ordinance 2023-01, Establishing the FY 2024 Millage Rate

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BACKGROUND:
Within fifteen (15) days after the tentative millage hearing, the City must advertise it's intent to adopt a final millage. The public hearing to adopt the final millage must be two to five days after the advertisement appears in the paper as required by Florida Statute 200.065(2).

DISCUSSION:
The first reading of Ordinance 2023-01 was approved at the September 6th, 2023 budget hearing. A second budget hearing is required to approve the second reading of Ordinance 2023-01 and to adopt the final millage and budget for FY 2024.

FINANCIAL IMPACT:
The millage rate remains unchanged from the prior year at 5.0261 mills. Increases in ad valorem revenues will be determined by the property values assessed by the Okaloosa County Property Appraiser.

RECOMMENDATION:
Motion to approve the second reading of Ordinance 2023-01, approving the FY 2024 millage rate of 5.0261 mills.

ATTACHMENT(S):
1. Ordinance 2023-01

ORDINANCE NO. 2023-01

AN ORDINANCE OF THE CITY OF MARY ESTHER, IN OKALOOSA COUNTY, FLORIDA, ADOPTING AN AD VALOREM TAX MILLAGE RATE OF 5.0261 MILLS FOR THE 2023-2024 TAXABLE YEAR; AND PROVIDING FOR AN EFFECTIVE DATE.

***WHEREAS*,** the Tax Appraiser of Okaloosa County, Florida has certified an Ad Valorem Tax Millage of 5.0261 and the City of Mary Esther will set its millage above the roll back rate to equal 5.0261 based upon a gross taxable value of $437,585,728 which would produce a revenue of $2,199,350; and

***WHEREAS*,** the current year rolled-back rate is 4.6770 mills as listed on the Certification of Taxable Value, DR-420 line 16; and

WHEREAS, the FY 2023-24 operating millage rate is 5.0261 mills, which is greater than the roll back rate of 4.6770 mills by 7.46%; and

***WHEREAS*,** the City Council of the City of Mary Esther, Florida has determined an Ad Valorem Tax Millage Rate of 5.0261 based upon a gross taxable value of $437,585,728 would produce a revenue of $2,199,350; and

***WHEREAS*,** the City Council of the City of Mary Esther, Florida has further determined that the Ad Valorem Tax Millage Rate of 5.0261 will be sufficient to meet the reasonable minimal budgetary requirements of the City of Mary Esther, Florida for FY 2023-24; and

WHEREAS the approval and adoption of the same is necessary for the health, welfare, and general benefit of the citizens of the City of Mary Esther.

NOW THEREFORE, BE IT ORDAINED by the City Council of the City of Mary Esther, Florida:

SECTION I: Tax Rate Levied.

There is hereby levied an Ad Valorem Tax Millage Rate of 5.0261 mils on the non-exempt taxable property in the City of Mary Esther, Florida, provided, however, that in the event the Tax Assessor of Okaloosa County, Florida, shall change the aforesaid assessed valuation of the non-exempt property in the City of Mary Esther, that the City Manager is hereby authorized to change the said millage rate accordingly in a pro-rata manner so as to achieve Ad Valorem Tax Revenues of the aforesaid sum of $2,199,350.

SECTION II: Conflict

This Ordinance shall prevail over all prior Ordinances or parts thereof in conflict herewith and are hereby repealed to the extent of such conflict.

SECTION III: Effective Date.

This Ordinance shall take effect immediately upon its passage and adoption according to the law.

SO DONE this ____day of __________ 2023.

By: ____________________________________

Christopher Stein, Mayor
City of Mary Esther, Florida

ATTEST:

____

Valerie Broxson
City Clerk

1st Reading: September 6, 2023
Published: September 8, 2023
2nd Reading: September 20, 2023

Time adopted: __________________

AGENDA ITEM

Agenda Item 4.3.

TO: Honorable Mayor and Members of the City Council

FROM: Heather Day, Finance Director

DATE: September 20, 2023

SUBJECT: Reading of Resolution 23-03, Adopting the FY 2024 Budget

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BACKGROUND:
On September 6, 2023, City Council held a preliminary budget hearing to review and discuss the tentative millage and budget for FY 2024. To complete the adoption of the final millage rate and budget for fiscal year 2024, a final budget hearing is required.

DISCUSSION:
Following the preliminary hearing on September 6th, 2023, no alterations were requested, thus the budget remains unchanged. There is no change to the millage rate, while a 5% increase is proposed for water and sewer rates.

The City of Mary Esther is the taxing authority, the rolled-back rate is 4.6770 mills, and the operating millage rate to be levied is 5.0261 mills, which is greater than the rolled-back rate of 4.6770 mills by 7.46%.

FINANCIAL IMPACT:
There is no impact on the current budget. The FY 2024 budget will be effective as of October 1, 2023.

RECOMMENDATION:
Motion to adopt Resolution 23-03, adopting the FY 2024 Budget.

ATTACHMENT(S):
1. Resolution 23-03
2. FY 2024 Budget and CIP

RESOLUTION 23-03

A RESOLUTION OF THE CITY OF MARY ESTHER, FLORIDA, ADOPTING THE BUDGET FOR THE CITY OF MARY ESTHER FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2023; APPROVING AND AFFIRMING THE APPROPRIATIONS SET FORTH IN SAID BUDGET; AND PROVIDING FOR AN EFFECTIVE DATE.

***WHEREAS*,** the City Council of the City of Mary Esther, Florida, has held public hearings on September 6th and 20th, 2023, on the proposed budget for the Fiscal Year commencing October 1, 2023, and ending September 30, 2024, which shall be $19,550,134; and

***WHEREAS*,** the immediate approval and adoption of the same is necessary for the health, welfare, and general benefit of the citizens of the City; and

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Mary Esther, Florida that:

SECTION I: Budget.

The budget for the Fiscal Year commencing October 1, 2023, for the City of Mary Esther, Florida, which is attached hereto, incorporated by reference, and made a part hereof, is hereby officially adopted. The appropriations set forth in said budget are hereby approved, adopted, and confirmed.

SECTION II: Effective Date.

This Resolution shall take effect immediately upon its passage and adoption pursuant to law.

SO DONE this 20th day of September 2023.

By: ___________________________________
Chris Stein, Mayor

ATTEST:

____
Valerie Broxson
City Clerk

Time Adopted: __________

Annual Operating Budget

Fiscal Year 2024

Financial Summaries

OPERATING BUDGET SUMMARY, GENERAL FUND	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
REVENUES	5,401,870	4,822,718	9,225,505
LESS ONE-TIME REVENUES	1,471,678	701,650	4,777,699
RECURRING REVENUES	**3,930,192**	**4,121,068**	**4,447,806**
EXPENDITURES	6,233,941	4,505,803	11,653,052
LESS ONE-TIME EXPENDITURES	2,701,428	1,290,969	7,362,566
RECURRING EXPENDITURES	**3,532,513**	**3,214,835**	**4,290,486**
STRUCTURAL SURPLUS/(DEFICIT)	**397,679**	**906,233**	**157,320**

Notes:
(1) Recurring revenues are defined as revenues the city will reasonably receive on annual basis. It does not include one-time grant or project revenues.

(2) Recurring expenditures is defined as expenditures the city will be required to expend to maintain services. It does not include one-time grant or project expenditures.

Financial Summaries
General Fund

GENERAL FUND SUMMARY, BY OBJECT	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 PROPOSED
BEGINNING BALANCE	**3,372,234**	**4,174,043**	**5,207,781**	**5,980,721**	**5,980,721**	**6,297,636**
REVENUES						
TAXES	2,363,846	2,473,815	2,597,043	2,857,616	2,903,722	3,283,867
LICENSES & PERMITS	231,659	247,883	275,034	311,500	244,400	321,000
INTERGOVERNMENTAL	1,099,961	1,029,451	823,804	768,609	721,859	682,500
CHARGES FOR SERVICE	329,089	373,104	77,984	61,717	27,687	33,439
FINES & FORFEITURES	16,305	19,369	7,828	7,000	38,400	7,000
MISCELLANEOUS	59,926	61,296	42,237	20,000	190,650	121,000
OTHER SOURCES	5,000	5,000	41,380	1,375,428	696,000	4,776,699
TOTAL REVENUES	**4,105,787**	**4,209,917**	**3,865,310**	**5,401,870**	**4,822,718**	**9,225,505**
EXPENDITURES						
PERSONAL SERVICES	1,185,407	1,237,532	1,079,103	1,425,488	1,166,206	1,811,606
OPERATING EXPENSES	1,666,407	1,756,507	1,906,269	2,720,025	2,178,165	2,298,880
CAPITAL OUTLAY	10,897	82,139	106,998	2,088,428	1,161,432	7,362,566
OTHER USES	441,267	100,000	-	-	-	180,000
TOTAL EXPENDITURES	**3,303,978**	**3,176,178**	**3,092,370**	**6,233,941**	**4,505,803**	**11,653,052**
RESTRICTED RESERVES						
NONSPENDABLE - PREPAID ITEMS	3,592	31,417	31,632	31,632	35,000	35,000
IMPACT FEES	247,373	255,703	266,158	266,158	266,158	266,158
CAPITAL PROJECTS	-	-	-	-	-	-
RESTRICTED - OTHER	-	829,738	933,186	-	-	-
NATURAL DISASTER	640,579	1,060,701	1,246,788	1,246,788	1,246,788	2,330,610
TOTAL RESTRICTED RESERVES	**891,544**	**2,177,559**	**2,477,764**	**1,544,578**	**1,547,946**	**2,631,768**
ENDING UNASSIGNED FUND BAL	**3,282,499**	**3,030,222**	**3,502,957**	**3,604,072**	**4,749,689**	**1,238,320**

GENERAL FUND SUMMARY, BY PROGRAM	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
BEGINNING BALANCE	**3,372,234**	**4,174,045**	**5,207,783**	**5,980,723**	**5,980,723**	**6,297,638**
REVENUES						
TAXES	2,363,846	2,473,815	2,597,043	2,857,616	2,903,722	3,283,867
LICENSES & PERMITS	231,659	247,883	275,034	311,500	244,400	321,000
INTERGOVERNMENTAL	1,099,961	1,029,451	823,804	768,609	721,859	682,500
CHARGES FOR SERVICE	329,089	373,104	77,984	61,717	27,687	33,439
FINES & FORFEITURES	16,305	19,369	7,828	7,000	38,400	7,000
MISCELLANEOUS	59,926	61,296	42,237	20,000	190,650	121,000
OTHER SOURCES	5,000	5,000	41,380	1,375,428	696,000	4,776,699
TOTAL REVENUES	**4,105,787**	**4,209,917**	**3,865,310**	**5,401,870**	**4,822,718**	**9,225,505**
EXPENDITURES						
MAYOR & CITY COUNCIL	27,176	81,730	58,740	63,035	58,597	73,675
CITY MANAGER	85,739	133,138	99,111	143,396	130,361	259,768
CITY ATTORNEY	73,895	50,538	34,841	80,000	60,000	70,000
CITY CLERK	166,200	152,381	139,729	125,681	114,380	185,115
FINANCE	287,958	280,326	92,262	106,500	103,874	128,835
HUMAN RESOURCES	-	-	43,890	77,761	54,148	70,114
INFORMATION TECHNOLOGY	-	-	126,928	160,345	143,945	125,094
PLANNING & ZONING	7,898	2,200	150,665	207,404	179,415	169,678
CODE COMPLIANCE	139,610	147,339	105,359	65,783	58,666	86,253
BUILDING SERVICES	-	-	32,141	138,500	46,895	151,173
ANIMAL SERVICES	1,005	-	-	5,000	5,000	5,000
LAW ENFORCEMENT	217,958	218,240	230,804	252,025	252,025	285,334
FIRE	990,914	1,018,354	1,047,067	1,079,498	1,079,680	1,113,088
LIBRARY	350,093	364,204	354,783	421,134	404,606	465,299
FACILITIES	-	-	120,261	383,015	160,285	498,965
STREETS	361,976	414,889	154,395	1,593,527	924,209	4,563,381
PARKS	-	-	181,302	654,574	589,172	1,593,351
STORMWATER	-	-	93,853	631,339	95,421	1,558,197
NONDEPARTMENTAL	593,557	312,840	26,238	45,424	45,124	250,732
TOTAL EXPENDITURES	**3,303,978**	**3,176,178**	**3,092,370**	**6,233,941**	**4,505,803**	**11,653,052**
RESTRICTED RESERVES						
NONSPENDABLE - PREPAID ITEMS	3,592	31,417	31,632	31,632	35,000	35,000
IMPACT FEES	247,373	255,703	266,158	266,158	266,158	266,158
CAPITAL PROJECTS	-	-	-	-	-	-
RESTRICTED - OTHER	-	829,738	933,186	-	-	-
NATURAL DISASTER	640,579	1,060,701	1,246,788	1,246,788	1,246,788	2,330,610
TOTAL RESTRICTED RESERVES	**891,544**	**2,177,559**	**2,477,764**	**1,544,578**	**1,547,946**	**2,631,768**
ENDING UNASSIGNED BALANCE	**3,282,499**	**3,030,224**	**3,502,959**	**3,604,074**	**4,749,691**	**1,238,322**

001	GENERAL FUND						
00	NONDEPARTMENTAL						
300000	REVENUES						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 PROPOSED
REVENUES							
TAXES							
311100	AD VALOREM TAXES	1,420,295	1,492,482	1,582,868	1,935,416	1,884,322	2,089,383
311200	AD VALOREM DELINQUENT	31,064	29,622	37,813	30,000	84,400	65,000
312130	TOURIST DEVELOPMENT TAX	-	-	-	-	-	180,000
312410	LOCAL OPTION GAS TAX	176,254	202,517	202,740	180,000	190,000	200,000
314100	UTILITY TAXES - ELECTRIC	225,533	240,597	243,903	230,000	230,000	235,000
314200	UTILITY TAXES - COMMUNICATION	269,133	257,651	271,177	250,000	250,000	255,000
314300	UTILITY TAXES - WATER	89,834	99,234	119,663	100,000	110,000	123,484
314400	UTILITY TAXES - GAS	38,593	41,935	40,650	40,000	40,000	40,000
314800	UTILITY TAXES - PROPANE	647	358	432	200	-	-
316010	BUSINESS TAX PENALTY	2,767	2,333	2,106	2,000	1,000	1,000
316100	BUSINESS TAX RECEIPTS	109,725	107,085	95,692	90,000	114,000	95,000
	SUBTOTAL TAXES	**2,363,846**	**2,473,815**	**2,597,043**	**2,857,616**	**2,903,722**	**3,283,867**
LICENSES & PERMITS							
322000	BUILDING PERMITS	14,350	21,007	16,814	95,000	3,000	80,000
323100	FRANCHISE FEES - ELECTRIC	175,791	181,044	207,938	175,000	200,000	205,000
323400	FRANCHISE FEES - GAS	31,898	35,132	39,692	35,000	40,000	35,000
324120	IMPACT FEE - FIRE PROTECTION	1,011	1,011	1,348	-	-	-
324125	IMPACT FEE - LAW ENFORCEMENT	969	969	1,292	-	-	-
329050	CONTRACTOR REGISTRATION	7,640	8,720	7,950	6,500	1,400	1,000
	SUBTOTAL LICENSES & PERMITS	**231,659**	**247,883**	**275,034**	**311,500**	**244,400**	**321,000**
INTERGOVERNMENTAL							
331100	GENERAL GOVERNMENT	13,026	30,089	-	-	-	-
331200	PUBLIC SAFETY	476,822	185,817	-	-	-	-
331500	FEDERAL DISASTER RELIEF	1,660	50,780	5,078	82,500	-	-
331700	CULTURE/RECREATION	3,418	10,369	-	-	-	-
334500	STATE DISASTER RELIEF	237	8,463	-	13,750	-	-
335120	STATE REVENUE SHARING	146,358	171,554	219,989	160,000	186,000	160,000
335150	ALCOHOLIC BEVERAGE	2,652	3,410	4,344	1,000	500	500
335180	LOCAL HALF CENT SALES TAX	392,158	505,683	530,171	450,000	475,000	460,000
338200	COUNTY BUSINESS TAX	3,762	4,042	3,973	2,000	1,000	1,000
338210	LIBRARY COOPERATIVE	59,868	59,244	60,250	59,359	59,359	61,000
	SUBTOTAL INTERGOVERNMENTAL	**1,099,961**	**1,029,451**	**823,804**	**768,609**	**721,859**	**682,500**
CHARGES FOR SERVICES							
341200	ZONING FEES	450	627	150	150	-	-
341300	CODE ENFORCEMENT ADMIN FEES	1,700	2,734	100	1,500	200	500
341901	FIRE DEPARTMENT FEES	14,433	10,368	6,984	10,000	10,000	8,500
341902	NOTARY FEE REVENUE	40	80	90	100	20	-
341910	PLAN REVIEW	1,625	915	4,989	800	-	-
341920	SITE INSPECTION	485	1,135	805	600	600	500
342300	ADMINISTRATIVE SERVICES	251,167	295,804	-	-	-	-
342500	FIRE AND LBS CODE INSPECTIONS	-	-	-	-	-	-
342510	FINAL INSPECTION	1,680	2,418	2,697	1,000	1,000	1,000
342910	IMPACT FEE - STORMWATER	900	1,400	1,215	-	-	-
343315	CREDIT CARD USAGE FEE REVENUE	4,284	5,129	4,141	2,000	500	-
343800	CEMETERY FEES	150	200	450	100	100	100
344210	BOAT LAUNCH DAILY PERMIT	1,697	572	1,717	1,000	500	-
344220	PERMIT - BOAT LAUNCH ANNUAL	-	100	100	-	-	-
344901	FLORIDA DOT	43,159	44,332	45,575	43,467	13,467	21,839

001	**GENERAL FUND**						
00	**NONDEPARTMENTAL**						
300000	**REVENUES**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 PROPOSED**
344910	IMPACT FEE - TRANSPORTATION	4,500	4,500	6,000	-	-	-
347210	IMPACT FEE - PARKS & RECREATIOI	450	450	600	-	-	-
349100	LIEN SEARCH FEES	2,370	2,340	2,372	1,000	1,300	1,000
	SUBTOTAL CHARGES FOR SERVICE!	**329,089**	**373,104**	**77,984**	**61,717**	**27,687**	**33,439**
FINES & FORFEITURES							
351100	COURT FINES	4,547	4,289	3,853	3,000	4,500	3,000
352000	LIBRARY FINES/LOST BOOKS	1,813	1,523	2,472	1,500	2,400	1,500
354100	VIOLATION OF LOCAL ORDINANCE	9,946	13,557	1,504	2,500	31,500	2,500
	SUBTOTAL FINES & FORFEITURES	**16,305**	**19,369**	**7,828**	**7,000**	**38,400**	**7,000**
MISCELLANEOUS							
361100	INTEREST INCOME	41,364	17,273	23,060	20,000	185,000	120,000
361300	NET INCREASE (DECREASE) IN FAIR	5	7	(13)	-	-	-
364400	SALE OF EQUIPMENT	225	-	-	-	2,400	-
365100	SCRAP SALES	63	-	208	-	-	-
366010	DONATIONS & CONTRIBUTIONS	7,682	4,500	1,300	-	-	1,000
366012	DONATIONS - OTHER SOURCES	-	-	-	-	-	-
369300	SETTLEMENTS (INS. ACCIDENT REIN	867	23,202	10,792	-	750	-
369900	MISCELLANEOUS REVENUE	9,720	16,314	6,890	-	2,500	-
	SUBTOTAL MISCELLANEOUS	**59,926**	**61,296**	**42,237**	**20,000**	**190,650**	**121,000**
OTHER SOURCES							
381000	INTERFUND TRANSFERS IN	-	-	-	606,528	-	2,411,145
384000	DEBT PROCEEDS	-	-	-	-	-	1,177,779
389200	GRANTS - FEDERAL	-	-	36,380	439,900	-	-
389400	GRANTS - OTHER SOURCES	5,000	5,000	5,000	329,000	696,000	1,187,775
	SUBTOTAL OTHER SOURCES	**5,000**	**5,000**	**41,380**	**1,375,428**	**696,000**	**4,776,699**
	TOTAL REVENUES	**4,105,787**	**4,209,917**	**3,865,310**	**5,401,870**	**4,822,718**	**9,225,505**

Mayor and City Council

The City of Mary Esther maintains a Mayor – City Council – Manager form of government. In accordance with the City Charter, the Mayor serves as the presiding officer for City Council meetings, head of government for all ceremonial, military purposes, and executes contracts, agreements, deeds, and other official documents. The City Council serves as the legislative body, approves the budget, and appoints the City Clerk, City Attorney, and City Manager.

EXPENDITURE SUMMARY

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	19,249	19,871	18,069	21,268	18,830	21,300
OPERATING EXPENSES	7,927	16,629	40,672	41,767	39,767	50,875
CAPITAL OUTLAY	-	45,230	-	-	-	1,500
TOTAL REQUIREMENTS	**27,176**	**81,730**	**58,740**	**63,035**	**58,597**	**73,675**

001	GENERAL FUND						
11	MAYOR AND CITY COUNCIL						
51100	LEGISLATIVE						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	17,845	18,075	16,470	19,200	17,000	19,200
2110	SOCIAL SECURITY TAXES	1,106	1,121	1,021	1,190	1,000	1,200
2410	WORKER'S COMPENSATION	39	413	338	600	600	600
3000	MEDICARE INSURANCE	259	262	239	278	230	300
	SUBTOTAL PERSONAL SERVICES	**19,249**	**19,871**	**18,069**	**21,268**	**18,830**	**21,300**
OPERATING EXPENSES							
3100	PROFESSIONAL SERVICES	-	3,000	12,325	10,000	7,000	11,000
4010	TRAVEL & PER DIEM	593	4,929	6,596	12,500	12,500	13,000
4655	COMPUTER HARDWARE & SOFTWA	60	295	15	-	-	-
4676	FURNITURE/EQUIPMENT	-	-	-	500	500	-
4810	TROPHIES & AWARDS	491	481	706	850	850	800
4907	STRATEGIC PLANNING	-	-	-	-	-	-
4908	CITY MANAGER RECRUITMENT	24	-	-	-	-	-
4930	TRAINING	-	2,503	2,797	4,000	4,000	4,200
4940	ELECTION EXPENDITURES	1,487	-	4,311	1,000	1,000	3,000
5110	OFFICE SUPPLIES	223	27	53	250	250	250
5231	SEASONAL DECORATIONS	-	-	750	-	-	-
5225	NEWSLETTER	-	-	-	-	-	-
5280	LEAGUE OF CITIES DINNERS	118	305	6,770	1,000	1,000	11,875
5290	OPERATING SUPPLIES	755	73	961	2,149	2,149	2,150
5410	BOOKS, PUBS, SUBS & MEMBS	3,580	4,009	3,739	4,518	4,518	4,600
5740	VETERANS DAY PARADE	597	1,007	-	-	-	-
5741	COMMUNITY EVENTS	-	-	1,648	5,000	6,000	-
5742	SANTA RUN	-	-	-	-	-	-
	SUBTOTAL OPERATING EXPENSES	**7,927**	**16,629**	**40,672**	**41,767**	**39,767**	**50,875**
CAPITAL OUTLAY							
6400	COMPUTER SOFTWARE & EQUIPMI	-	45,230	-	-	-	1,500
	SUBTOTAL CAPITAL OUTLAY	**-**	**45,230**	**-**	**-**	**-**	**1,500**
	TOTAL EXPENDITURES	**27,176**	**81,730**	**58,740**	**63,035**	**58,597**	**73,675**

City Manager

The City Manager is the chief administrative officer of the City. This includes oversight of daily operations, management of personnel and financial resources, policy development and implementation.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	81,900	127,536	90,309	130,296	114,861	242,668
OPERATING EXPENSES	3,839	3,811	4,861	13,100	11,500	13,600
CAPITAL OUTLAY	-	1,791	3,940	-	4,000	3,500
TOTAL REQUIREMENTS	**85,739**	**133,138**	**99,111**	**143,396**	**130,361**	**259,768**

PERSONAL SERVICES						
POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
CITY MANAGER	1.00	1.00	0.50	0.50	0.50	0.90
ADMINISTRATIVE COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.80
ASSISTANT TO THE CITY MANAGER	0.00	0.00	0.00	0.50	0.00	0.00
TOTAL FULL-TIME EQUIVALENTS	**1.00**	**1.00**	**0.50**	**1.00**	**0.50**	**1.70**

001	**GENERAL FUND**						
12	**CITY MANAGER**						
51200	**EXECUTIVE**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
EXPENDITURES							
PERSONAL SERVICES							
1110	EXECUTIVE SALARIES	44,277	110,106	45,830	-	2,518	-
1210	SALARIES	-	-	27,698	96,955	88,717	170,700
2110	SOCIAL SECURITY TAXES	2,745	6,827	4,559	6,011	5,000	10,584
2210	RETIREMENT	5,000	133	3,495	13,574	4,500	23,898
2310	EMPLOYEE INSURANCE	-	8,805	7,636	12,250	12,773	34,840
2410	WORKER'S COMPENSATION	1,742	69	24	100	30	170
3000	MEDICARE INSURANCE	642	1,597	1,066	1,406	1,323	2,476
3100	PROFESSIONAL SERVICES	27,494	-	-	-	-	
	SUBTOTAL PERSONAL SERVICES	**81,900**	**127,536**	**90,309**	**130,296**	**114,861**	**242,668**
OPERATING EXPENSES							
4010	TRAVEL & PER DIEM	1,403	1,414	2,100	6,100	5,000	6,100
4612	FURNITURE/EQUIPMENT	-	-	-	1,000	-	-
4655	COMPUTER HARDWARE & SOFTWA	-	376	-	-	-	-
4920	MISCELLANEOUS CHARGES	2,412	-	-	-	-	-
4930	TRAINING	-	550	978	3,000	3,500	3,500
5110	OFFICE SUPPLIES	24	32	326	500	500	-
5290	OPERATING SUPPLIES	-	25	431	500	1,000	2,500
5410	BOOKS, PUBS, SUBS & MEMBS	-	1,414	1,026	2,000	1,500	1,500
	SUBTOTAL OPERATING EXPENSES	**3,839**	**3,811**	**4,861**	**13,100**	**11,500**	**13,600**
CAPITAL OUTLAY							
6400	COMPUTER SOFTWARE & EQUIPMI	-	1,791	-	-	-	-
6411	OFFICE EQUP/FURNITURE	-	-	3,940	-	4,000	3,500
	SUBTOTAL CAPITAL OUTLAY	-	**1,791**	**3,940**	-	**4,000**	**3,500**
	TOTAL EXPENDITURES	**85,739**	**133,138**	**99,111**	**143,396**	**130,361**	**259,768**

City Attorney

The City Attorney is the legal advisor to the Mayor, City Council, and staff. This position represents the City in all court cases where the City has an interest and assists staff, as needed, in prosecuting cases in front of the Special Magistrate. The City currently contracts with Hayward Dykes, Jr. of the firm Hand Arendall Harrison Sale LLC.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
OPERATING EXPENSES	73,895	50,538	34,841	80,000	60,000	70,000
TOTAL REQUIREMENTS	**73,895**	**50,538**	**34,841**	**80,000**	**60,000**	**70,000**

001	GENERAL FUND						
14	CITY ATTORNEY						
51400	LEGAL						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
OPERATING EXPENSES							
3111	LEGAL COUNSEL	73,895	50,538	34,841	80,000	60,000	70,000
	SUBTOTAL OPERATING EXPENSES	**73,895**	**50,538**	**34,841**	**80,000**	**60,000**	**70,000**
	TOTAL EXPENDITURES	**73,895**	**50,538**	**34,841**	**80,000**	**60,000**	**70,000**

City Clerk

The City Clerk supports the Mayor and City Council. Specific responsibilities of the office include providing notice of City Council meetings, preparing minutes of all City Council meetings, archiving and maintenance of public records. The position is appointed by the City Council.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	152,666	139,151	129,433	103,819	87,518	161,860
OPERATING EXPENSES	13,534	13,229	10,296	21,862	26,862	21,755
CAPITAL OUTLAY	-	-	-	-	-	1,500
TOTAL REQUIREMENTS	**166,200**	**152,381**	**139,729**	**125,681**	**114,380**	**185,115**

PERSONAL SERVICES						
POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
CITY CLERK	1.00	1.00	1.00	1.00	1.00	1.00
DEPUTY CITY CLERK	1.00	1.00	1.00	0.00	0.00	0.75
TOTAL FULL-TIME EQUIVALENTS	**2.00**	**2.00**	**2.00**	**1.00**	**1.00**	**1.75**

001	**GENERAL FUND**						
16	**CITY CLERK**						
51600	**CITY CLERK**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	113,476	100,645	98,204	71,285	56,248	82,500
1310	PART-TIME SALARIES	-	-	3,111	-	4,944	32,000
1410	OVERTIME	-	-	-	-	-	-
2110	SOCIAL SECURITY TAXES	6,951	6,151	6,245	4,420	3,794	7,099
2210	RETIREMENT	12,603	12,812	8,950	9,980	3,600	11,500
2310	EMPLOYEE INSURANCE	17,851	17,967	11,366	17,000	18,000	26,900
2410	WORKER'S COMPENSATION	159	137	97	100	42	200
3000	MEDICARE INSURANCE	1,626	1,439	1,461	1,034	890	1,661
	SUBTOTAL PERSONAL SERVICES	**152,666**	**139,151**	**129,433**	**103,819**	**87,518**	**161,860**
OPERATING EXPENSES							
3100	PROFESSIONAL SERVICES	2,412	1,092	682	2,500	2,500	2,350
4010	TRAVEL & PER DIEM	1,771	-	2,550	2,000	7,000	2,150
4510	NOTARY INSURANCE	-	-	99	50	50	150
4612	FURNITURE/EQUIPMENT	-	-	-	-	-	-
4650	COMPUTER OPERATIONS & MAINT	-	-	-	-	-	-
4655	COMPUTER HARDWARE & SOFTWA	-	-	-	-	-	-
4676	FURNITURE/EQUIP. UNDER $1000	-	-	874	-		
4710	PRINTING & BINDING	-	-	163	500	500	-
4930	TRAINING	660	698	325	1,500	1,500	1,500
4946	LEGAL & RETAIL ADVERTISEMENTS	3,603	7,071	2,001	8,700	8,700	8,700
5110	OFFICE SUPPLIES	619	-	242	1,612	1,612	1,605
5290	OPERATING SUPPLIES	84	-	513	500	500	600
5410	BOOKS, PUBS, SUBS & MEMBS	1,024	903	794	1,000	1,000	1,200
5416	CODIFICATION	3,361	3,466	2,053	3,500	3,500	3,500
	SUBTOTAL OPERATING EXPENSES	**13,534**	**13,229**	**10,296**	**21,862**	**26,862**	**21,755**
CAPITAL OUTLAY							
6400	COMPUTER SOFTWARE & EQUIPMI	-	-	-	-	-	-
6411	OFFICE EQUIPMENT/FURNITURE	-	-	-	-	-	1,500
	SUBTOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**1,500**
	TOTAL EXPENDITURES	**166,200**	**152,381**	**139,729**	**125,681**	**114,380**	**185,115**

Finance

The Finance program is responsible for the financial activity of the City including accounts payable, accounts receivable, budgeting, auditing, investments, debt issuance, capital assets, internal controls, grant administration. This program is led by the Finance Director.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	264,988	254,096	67,978	71,990	71,194	91,450
OPERATING EXPENSES	21,622	24,439	24,284	34,510	32,680	37,385
CAPITAL OUTLAY	1,348	1,791	-	-	-	-
TOTAL REQUIREMENTS	**287,958**	**280,326**	**92,262**	**106,500**	**103,874**	**128,835**

PERSONAL SERVICES						
POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
FINANCE DIRECTOR	1.00	1.00	0.50	0.50	0.50	0.50
ACCOUNTING CLERK	1.00	1.00	0.20	0.20	0.20	0.20
BUSINESS TAX ADMINISTRATOR	1.00	1.00	0.00	0.00	0.00	0.00
TOTAL FULL-TIME EQUIVALENTS	**3.00**	**3.00**	**0.70**	**0.70**	**0.70**	**0.70**

001	GENERAL FUND						
13	ADMINISTRATIVE SERVICES						
51300	FINANCE						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	195,458	186,823	53,905	55,010	56,755	71,500
1410	OVERTIME	-	-	-	-	-	-
2110	SOCIAL SECURITY TAXES	11,868	11,450	3,335	3,411	3,520	4,433
2210	RETIREMENT	19,694	21,398	6,904	7,701	7,300	10,010
2310	EMPLOYEE INSURANCE	34,930	31,472	3,007	5,000	2,766	4,400
2410	WORKER'S COMPENSATION	262	275	48	70	30	70
3000	MEDICARE INSURANCE	2,775	2,678	780	798	823	1,037
	SUBTOTAL PERSONAL SERVICES	**264,988**	**254,096**	**67,978**	**71,990**	**71,194**	**91,450**
OPERATING EXPENSES							
3210	ACCOUNTING & AUDITING	15,669	15,930	15,980	24,230	20,000	23,230
4010	TRAVEL & PER DIEM	-	-	792	2,500	2,000	3,500
4655	COMPUTER HARDWARE & SOFTW/	680	951	-	-	-	-
4710	PRINTING & BINDING	301	246	393	1,000	700	1,900
4906	OTHER CHARGES	-	204	-	-	-	-
4915	CREDIT CARD FEE EXPENSE	3,607	5,388	4,935	1,500	4,000	2,000
4920	MISCELLANEOUS CHARGES	20	-	20	-		-
4921	BANK FEES	542	639	739	900	900	1,000
4930	TRAINING	325	375	-	1,500	2,200	2,500
4946	LEGAL & RETAIL ADVERTISEMENTS	-	-	1,250	-		
5290	OPERATING SUPPLIES	299	476	95	2,150	2,150	2,400
5410	BOOKS, PUBS, SUBS & MEMBS	180	230	80	730	730	855
	SUBTOTAL OPERATING EXPENSES	**21,622**	**24,439**	**24,284**	**34,510**	**32,680**	**37,385**
CAPITAL OUTLAY							
6400	COMPUTER SOFTWARE & EQUIPMI	1,348	1,791	-	-	-	-
6411	OFFICE EQUIP/FURNITURE	-	-	-	-	-	-
	SUBTOTAL CAPITAL OUTLAY	**1,348**	**1,791**	**-**	**-**	**-**	**-**
	TOTAL EXPENDITURES	**287,958**	**280,326**	**92,262**	**106,500**	**103,874**	**128,835**

Human Resources

The Human Resources program is new for FY 2022. Historically, human resources, payroll, and benefit services were provided by the City Clerk. Starting in FY 2022 the duties were reassigned to the Human Resources program.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	-	-	17,770	54,061	18,343	26,764
OPERATING EXPENSES	-	-	26,120	23,700	35,805	43,350
TOTAL REQUIREMENTS	**-**	**-**	**43,890**	**77,761**	**54,148**	**70,114**

PERSONAL SERVICES						
POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
ADMINISTRATIVE COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.20
ASSISTANT TO THE CITY MANAGER	0.00	0.00	0.00	0.50	0.00	0.00
TOTAL FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**0.00**	**0.50**	**0.00**	**0.20**

001	**GENERAL FUND**						
13	**ADMINISTRATIVE SERVICES**						
51310	**HUMAN RESOURCES**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	-	-	15,272	35,151	13,735	13,450
1410	OVERTIME	-	-	-	-	-	-
2110	SOCIAL SECURITY TAXES	-	-	947	2,179	852	835
2210	RETIREMENT	-	-	-	4,921	-	1,883
2510	UNEMPLOYMENT COMPENSATION	-	-	-	5,000	-	5,000
2310	EMPLOYEE INSURANCE	-	-	1,306	6,250	3,506	5,380
2410	WORKER'S COMPENSATION	-	-	24	50	50	20
3000	MEDICARE	-	-	221	510	200	196
	SUBTOTAL PERSONAL SERVICES	**-**	**-**	**17,770**	**54,061**	**18,343**	**26,764**
OPERATING EXPENSES							
2220	RETIRED EMPLOYEE LIFE INSURANC	-	-	485	800	700	900
2230	RETIRED EMPLOYEE DENTAL INSUR	-	-	4,403	6,200	4,100	4,500
3100	PROFESSIONAL SERVICES	-	-	6,901	7,000	16,675	7,000
3130	MEDICAL SERVICES	-	-	-	200	200	200
4010	TRAVEL & PER DIEM	-	-	1,810	1,000	1,000	1,500
4520	LIABILITY INSURANCE	-	-	10,251	-	-	-
4540	EMPLOYEE APPRECIATION	-	-	973	2,000	2,000	2,500
4710	PRINTING & BINDING	-	-	-	500	1,000	500
4930	TRAINING	-	-	-	3,750	1,875	2,500
4934	TUITION	-	-	-	-	6,455	21,000
4946	LEGAL & RETAIL ADVERTISEMENTS	-	-	669	1,000	1,000	1,500
5290	OPERATING SUPPLIES	-	-	372	500	500	500
5410	BOOKS, PUBS, SUBS & MEMBS	-	-	256	750	300	750
6411	OFFICE EQUIPMENT/FURNITURE	-	-	-	-	-	-
	SUBTOTAL OPERATING EXPENSES	**-**	**-**	**26,120**	**23,700**	**35,805**	**43,350**
CAPITAL OUTLAY							
6411	OFFICE EQUIPMENT/FURNITURE	-	-	-	-	-	-
	SUBTOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
	TOTAL EXPENDITURES	**-**	**-**	**43,890**	**77,761**	**54,148**	**70,114**

Information Technology

The Information Technology program is new for FY 2022. This budget includes managed IT services for all staff and programs. Licensing costs for enterprise resource planning (ERP) software, geographic information systems, city website, and other miscellaneous software applications are also covered. For FY 2022 the budget is significantly higher due to the one-time capital costs for the new ERP software. This program is led by the Administrative Services Department.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
OPERATING EXPENSES	-	-	97,135	110,345	113,945	117,094
CAPITAL OUTLAY	-	-	29,794	50,000	30,000	8,000
TOTAL REQUIREMENTS	**-**	**-**	**126,928**	**160,345**	**143,945**	**125,094**

001	**GENERAL FUND**						
13	**ADMINISTRATIVE SERVICES**						
51610	**INFORMATION TECHNOLOGY**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
EXPENDITURES							
OPERATING EXPENSES							
3100	PROFESSIONAL SERVICES	-	-	18,164	23,900	23,900	30,000
4110	TELEPHONE & INTERNET	-	-	13,923	15,000	18,100	10,068
4520	LIABILITY INSURANCE	-	-	1,624	-	-	-
4655	COMPUTER HARDWARE & SOFTWA	-	-	63,093	64,945	64,945	69,526
4660	COPIER MAINTENANCE	-	-	-	6,000	7,000	7,500
5110	OFFICE SUPPLIES	-	-	331	500	-	-
	SUBTOTAL OPERATING EXPENSES	**-**	**-**	**97,135**	**110,345**	**113,945**	**117,094**
CAPITAL OUTLAY							
6400	COMPUTER SOFTWARE & EQUIPMI	-	-	29,794	50,000	30,000	8,000
	SUBTOTAL CAPITAL OUTLAY	**-**	**-**	**29,794**	**50,000**	**30,000**	**8,000**
	TOTAL EXPENDITURES	**-**	**-**	**126,928**	**160,345**	**143,945**	**125,094**

Planning and Zoning

The Planning and Zoning program includes current planning services, economic development, and subdivision review. Updates to the comprehensive plan and other long-range planning studies are also covered in this budget. The program is led by the Community Development Manager.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	-	-	42,191	111,154	60,265	141,428
OPERATING EXPENSES	7,898	2,200	108,474	96,250	119,150	28,250
TOTAL REQUIREMENTS	**7,898**	**2,200**	**150,665**	**207,404**	**179,415**	**169,678**

PERSONAL SERVICES						
POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
COMMUNITY DEVELOPMENT DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.70
CODE COMPLIANCE OFFICER	0.00	0.00	0.20	0.20	0.20	0.20
PERMIT TECHNICIAN	0.00	0.00	0.50	0.50	0.50	0.50
CITY PLANNER	0.00	0.00	0.00	0.70	0.00	0.00
CODE COMPLIANCE MANAGER	0.00	0.00	0.20	0.00	0.00	0.00
TOTAL FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**0.90**	**1.40**	**0.70**	**1.40**

001	GENERAL FUND						
30	COMMUNITY DEVELOPMENT						
51500	PLANNING AND ZONING						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	-	-	32,867	73,954	42,935	92,000
1410	OVERTIME	-	-	-	-	-	-
2110	SOCIAL SECURITY TAXES	-	-	2,032	4,585	2,662	5,704
2210	RETIREMENT	-	-	1,349	10,353	750	12,880
2310	EMPLOYEE INSURANCE	-	-	4,882	20,750	13,055	29,190
2410	WORKER'S COMPENSATION	-	-	584	440	240	320
3000	MEDICARE INSURANCE	-	-	475	1,072	623	1,334
	SUBTOTAL PERSONAL SERVICES	**-**	**-**	**42,191**	**111,154**	**60,265**	**141,428**
OPERATING EXPENSES							
3100	PROFESSIONAL SERVICES	-	-	107,828	93,000	115,000	25,000
3112	PROFESSIONAL SERVICES - COMP PL	7,898	2,200	-	-	-	-
4010	TRAVEL & PER DIEM	-	-	-	1,250	1,250	1,250
4522	VEHICLE INSURANCE	-	-	-	-	-	-
4930	TRAINING	-	-	-	500	500	500
4946	LEGAL & RETAIL ADVERTISEMENTS	-	-	633	1,000	1,000	1,000
5110	OFFICE SUPPLIES	-	-	-	250	250	250
5290	OPERATING SUPPLIES	-	-	13	100	1,000	100
5410	BOOKS, PUBS, SUBS & MEMBS	-	-	-	150	150	150
	SUBTOTAL OPERATING EXPENSES	**7,898**	**2,200**	**108,474**	**96,250**	**119,150**	**28,250**
	TOTAL EXPENDITURES	**7,898**	**2,200**	**150,665**	**207,404**	**179,415**	**169,678**

Code Compliance

The Code Compliance program is responsible for the enforcement of the municipal, development, and building codes. Staff conducts proactive inspections, responds to requests for service and complaints. The City's policy is to seek voluntary compliance; however, unresolved cases are presented to the Special Magistrate for final disposition. This program is led by the Code Compliance Officer.

EXPENDITURE SUMMARY

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	132,225	136,589	99,256	59,719	51,531	79,451
OPERATING EXPENSES	7,385	6,752	4,404	6,064	7,135	6,802
CAPITAL OUTLAY	-	3,998	1,699	-	-	-
TOTAL REQUIREMENTS	**139,610**	**147,339**	**105,359**	**65,783**	**58,666**	**86,253**

PERSONAL SERVICES

POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
COMMUNITY DEVELOPMENT DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.10
CODE COMPLIANCE OFFICER	1.00	1.00	0.70	0.70	0.70	0.70
CITY PLANNER	0.00	0.00	0.00	0.10	0.00	0.00
CODE COMPLIANCE MANAGER	1.00	1.00	0.70	0.00	0.00	0.00
TOTAL FULL-TIME EQUIVALENTS	**2.00**	**2.00**	**1.40**	**0.80**	**0.70**	**0.80**

001	GENERAL FUND						
30	COMMUNITY DEVELOPMENT						
52400	CODE COMPLIANCE						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	95,844	97,645	70,879	39,283	36,479	54,000
1410	OVERTIME	-	-	-	-	-	-
1411	HOLIDAY PAY	-	-	-	-	-	-
2110	SOCIAL SECURITY TAXES	5,941	6,051	4,375	2,436	2,262	3,348
2210	RETIREMENT	7,882	8,022	4,722	5,500	2,500	7,560
2310	EMPLOYEE INSURANCE	19,130	20,744	17,087	10,800	9,285	13,050
2410	WORKER'S COMPENSATION	2,040	2,712	1,169	1,130	475	710
3000	MEDICARE INSURANCE	1,389	1,415	1,023	570	530	783
	SUBTOTAL PERSONAL SERVICES	**132,225**	**136,589**	**99,256**	**59,719**	**51,531**	**79,451**
OPERATING EXPENSES							
4010	TRAVEL & PER DIEM	-	-	-	1,250	1,250	1,250
4110	TELEPHONE & INTERNET	1,449	1,340	960	160	960	500
4520	LIABILITY INSURANCE	-	-	-	-	-	-
4522	VEHICLE INSURANCE	-	-	387	504	901	1,352
4610	VEHICLE R & M	119	455	20	500	500	500
4612	FURNITURE/EQUIPMENT	-	-	532	-	-	-
4655	COMPUTER HARDWARE & SOFTWA	3,131	3,292	-	-	-	-
4710	PRINTING & BINDING	124	139	56	400	400	400
4906	OTHER CHARGES	-	-	29	200	200	-
4930	TRAINING	-	-	1,500	500	824	1,000
4934	TUITION	1,271	389	-	-	-	-
5110	OFFICE SUPPLIES	66	36	-	150	150	150
5210	FUEL, OIL & LUBRICANTS	467	350	568	1,200	1,000	800
5220	UNIFORMS	389	565	206	650	400	450
5221	PERSONAL PROTECTIVE EQUIPMEN	73	-	-	100	100	100
5295	OPERATING SUPPLIES	176	86	24	300	300	150
5410	BOOKS, PUBS, SUBS & MEMBS	120	100	123	150	150	150
	SUBTOTAL OPERATING EXPENSES	**7,385**	**6,752**	**4,404**	**6,064**	**7,135**	**6,802**
CAPITAL OUTLAY							
6207	VEHICLE PICKUP	-	-	-	-	-	-
6400	COMPUTER SOFTWARE & EQUIPMI	-	3,998	-	-	-	-
6405	OFFICE MACHINERY & EQUIPMENT	-	-	1,699	-	-	-
	SUBTOTAL CAPITAL OUTLAY	**-**	**3,998**	**1,699**	**-**	**-**	-
	TOTAL EXPENDITURES	**139,610**	**147,339**	**105,359**	**65,783**	**58,666**	**86,253**

Building Services

The Building Services program covers the permitting, inspections, and enforcement of the Florida Building Code. Building permit review and inspections are currently provided by the Okaloosa County Growth Management Department. This program is led by the City Planner.

EXPENDITURE SUMMARY

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	-	-	27,788	56,500	45,095	69,173
OPERATING EXPENSES	-	-	4,352	82,000	1,800	82,000
TOTAL REQUIREMENTS	**-**	**-**	**32,141**	**138,500**	**46,895**	**151,173**

PERSONAL SERVICES

POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
COMMUNITY DEVELOPMENT DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.20
CODE COMPLIANCE OFFICER	0.00	0.00	0.10	0.10	0.10	0.10
PERMIT TECHNICIAN	0.00	0.00	0.50	0.50	0.50	0.50
CITY PLANNER	0.00	0.00	0.00	0.10	0.00	0.00
CODE COMPLIANCE MANAGER	0.00	0.00	0.10	0.00	0.00	0.00
TOTAL FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**0.70**	**0.70**	**0.60**	**0.80**

001	**GENERAL FUND**						
30	**COMMUNITY DEVELOPMENT**						
52410	**BUILDING**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	-	-	22,742	37,239	28,400	45,000
1410	OVERTIME	-	-	-	-	-	-
2110	SOCIAL SECURITY TAXES	-	-	1,407	2,314	1,761	2,790
2210	RETIREMENT	-	-	675	5,226	600	6,300
2310	EMPLOYEE INSURANCE	-	-	2,441	10,950	13,842	14,260
2410	WORKER'S COMPENSATION	-	-	195	230	80	170
3000	MEDICARE INSURANCE	-	-	329	541	412	653
	SUBTOTAL PERSONAL SERVICES	**-**	**-**	**27,788**	**56,500**	**45,095**	**69,173**
OPERATING EXPENSES							
3100	PROFESSIONAL SERVICES	-	-	3,933	80,000	-	80,000
4010	TRAVEL & PER DIEM	-	-	-	500	500	500
4522	VEHICLE INSURANCE	-	-	-	-	-	-
4906	OTHER CHARGES	-	-	299	500	500	500
4930	TRAINING	-	-	-	250	250	250
4946	LEGAL & RETAIL ADVERTISEMENTS	-	-	-	300	100	300
5110	OFFICE SUPPLIES	-	-	-	100	100	100
5290	OPERATING SUPPLIES	-	-	-	100	100	100
5410	BOOKS, PUBS, SUBS & MEMBS	-	-	121	250	250	250
	SUBTOTAL OPERATING EXPENSES	**-**	**-**	**4,352**	**82,000**	**1,800**	**82,000**
	TOTAL EXPENDITURES	**-**	**-**	**32,141**	**138,500**	**46,895**	**151,173**

Animal Control

The Animal Control program is responsible for the intake of stray animals within the City of Mary Esther. Currently, the City contracts with the Panhandle Animal Welfare Society (PAWS) to provide service. Contract oversight is provided by the Code Compliance Officer.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
OPERATING EXPENSES	1,005	-	-	5,000	5,000	5,000
TOTAL REQUIREMENTS	**1,005**	**-**	**-**	**5,000**	**5,000**	**5,000**

001	**GENERAL FUND**						
30	**COMMUNITY DEVELOPMENT**						
56200	**ANIMAL CONTROL**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
EXPENDITURES							
OPERATING EXPENSES							
3410	ANIMAL CONTROL	1,005	-	-	5,000	5,000	5,000
	SUBTOTAL OPERATING EXPENSES	**1,005**	**-**	**-**	**5,000**	**5,000**	**5,000**
	TOTAL EXPENDITURES	**1,005**	**-**	**-**	**5,000**	**5,000**	**5,000**

Law Enforcement

The City contracts with the Okaloosa County Sheriff's Office for enhanced services. This includes the services of two full-time deputies that conduct patrols, respond to calls, and provide crime prevention training to City staff and the public at-large.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
OPERATING EXPENSES	217,958	218,240	230,804	252,025	252,025	285,334
TOTAL REQUIREMENTS	**217,958**	**218,240**	**230,804**	**252,025**	**252,025**	**285,334**

001	**GENERAL FUND**						
20	**PUBLIC SAFETY**						
52100	**LAW ENFORCEMENT**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2022 PROJECTED**	**FY 2024 BUDGET**
EXPENDITURES							
OPERATING EXPENSES							
3405	CONTRACT FOR SERVICES	217,958	218,240	230,804	252,025	252,025	285,334
	SUBTOTAL OPERATING EXPENSES	**217,958**	**218,240**	**230,804**	**252,025**	**252,025**	**285,334**
	TOTAL EXPENDITURES	**217,958**	**218,240**	**230,804**	**252,025**	**252,025**	**285,334**

Fire

The City contracts with the Ocean City/Wright Fire Department. This includes fire rescue, suppression, emergency medical services, and building fire inspections. The Department utilizes the existing City fire station, apparatus, and equipment.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	69	-	-	-	-	-
OPERATING EXPENSES	990,844	1,018,354	1,047,067	1,079,498	1,079,680	1,113,088
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL REQUIREMENTS	**990,914**	**1,018,354**	**1,047,067**	**1,079,498**	**1,079,680**	**1,113,088**

001	**GENERAL FUND**						
20	**PUBLIC SAFETY**						
52200	**FIRE**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	-	-	-	-	-	-
1410	OVERTIME	-	-	-	-	-	-
1411	HOLIDAY PAY	-	-	-	-	-	-
1412	STEP-UP PAY	-	-	-	-	-	-
1510	INCENTIVE PAY	-	-	-	-	-	-
2110	SOCIAL SECURITY TAXES	-	-	-	-	-	-
2210	RETIREMENT	-	-	-	-	-	-
2310	EMPLOYEE INSURANCE	69	-	-	-	-	-
2410	WORKER'S COMPENSATION	-	-	-	-	-	-
3000	MEDICARE INSURANCE	-	-	-	-	-	-
	SUBTOTAL PERSONAL SERVICES	**69**	**-**	**-**	**-**	**-**	**-**
OPERATING EXPENSES							
3130	MEDICAL SERVICES	-	-	-	-	-	-
3405	CONTRACT FOR SERVICES	989,495	1,015,236	1,046,885	1,079,498	1,079,498	1,113,088
4010	TRAVEL & PER DIEM	-	-	-	-	-	-
4110	TELEPHONE & INTERNET	-	-	-	-	-	-
4120	CENTRAL DISPATCH	-	-	-	-	-	-
4310	ELECTRICITY	-	-	-	-	-	-
4320	WATER	-	-	-	-	-	-
4340	NATURAL GAS	-	-	-	-	-	-
4520	LIABILITY INSURANCE	-	-	-	-	-	-
4610	VEHICLE R & M	1,350	-	-	-	-	-
4611	BUILDING R & M	-	3,124	-	-	-	-
4612	FURNITURE/EQUIPMENT	-	-	-	-	-	-
4614	COMMUNICATION R & M	-	-	-	-	-	-
4616	FIRE DEPT EQUIP. R & M	-	-	-	-	-	-
4621	EXTINGUISHER/AIR O2	-	-	-	-	-	-
4655	COMPUTER HARDWARE& SOFTWA	-	-	-	-	-	-
4665	HOSES, NOZZLES, ETC R & M	-	-	-	-	-	-
4710	PRINTING & BINDING	-	-	182	-	182	-
4810	TROPHIES & AWARDS	-	-	-	-	-	-
4920	MISCELLANEOUS CHARGES	-	-	-	-	-	-
4930	TRAINING	-	-	-	-	-	-
4960	HAZARDOUS MATERIALS	-	-	-	-	-	-
5110	OFFICE SUPPLIES	-	-	-	-	-	-
5210	FUEL, OIL & LUBRICANTS	-	(6)	-	-	-	-
5220	UNIFORMS	-	-	-	-	-	-
5221	PERSONAL PROTECTIVE EQUIPMEN	-	-	-	-	-	-
5260	TOOLS	-	-	-	-	-	-
5285	FOOD ALLOWANCE	-	-	-	-	-	-
5295	OPERATING SUPPLIES/JANITORIAL	-	-	-	-	-	-
5410	BOOKS, PUBS, SUBS & MEMBS	-	-	-	-	-	-
	SUBTOTAL OPERATING EXPENSES	**990,844**	**1,018,354**	**1,047,067**	**1,079,498**	**1,079,680**	**1,113,088**
CAPITAL OUTLAY							
6430	BUILDING IMPROVEMENTS	-	-	-	-	-	-
6460	SAFETY EQUIPMENT	-	-	-	-	-	-
	SUBTOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
	TOTAL EXPENDITURES	**990,914**	**1,018,354**	**1,047,067**	**1,079,498**	**1,079,680**	**1,113,088**

Library

The Library provides a program of public library service which makes resources available to residents for lifelong learning, access to information, and leisure. This includes a materials collection of over 33,800 books, audio books, DVDs, as well a computer lab and educational programming.

EXPENDITURE SUMMARY						
DESCRIPTION	**FY 2020 ACTUAL**	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
PERSONAL SERVICES	311,271	318,024	325,026	384,734	367,706	427,299
OPERATING EXPENSES	38,822	37,204	29,757	36,400	36,900	38,000
CAPITAL OUTLAY	-	8,976	-	-	-	-
TOTAL REQUIREMENTS	**350,093**	**364,204**	**354,783**	**421,134**	**404,606**	**465,299**

PERSONAL SERVICES						
POSITION	**FY 2020 ACTUAL**	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
LIBRARIAN	1.00	1.00	1.00	1.00	1.00	1.00
YOUTH SERVICES COORDINATOR	1.00	1.00	1.00	1.00	1.00	1.00
LIBRARY TECHNICIAN	3.00	3.00	3.00	3.00	3.00	3.00
LIBRARY TECHNICIAN (PT)	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL FULL-TIME EQUIVALENTS	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**

001	**GENERAL FUND**						
71	**LIBRARY**						
57100	**LIBRARY**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	213,299	189,586	193,419	236,803	240,509	270,000
1310	PART-TIME SALARIES	23,730	42,697	45,820	33,532	32,085	39,000
1410	OVERTIME	-	-	-	-	-	-
2110	SOCIAL SECURITY TAXES	14,408	13,713	14,277	16,761	16,901	19,158
2210	RETIREMENT	24,781	24,710	25,383	33,152	33,672	37,800
2310	EMPLOYEE INSURANCE	31,344	43,698	42,449	63,300	40,294	56,360
2410	WORKER'S COMPENSATION	339	413	338	700	290	500
3000	MEDICARE INSURANCE	3,370	3,207	3,339	486	3,955	4,481
	SUBTOTAL PERSONAL SERVICES	**311,271**	**318,024**	**325,026**	**384,734**	**367,706**	**427,299**
OPERATING EXPENSES							
3100	PROFESSIONAL SERVICES	-	940	-	-	-	-
4010	TRAVEL & PER DIEM	456	377	1,316	1,200	1,200	1,200
4100	POSTAGE & SHIPPING	-	-	60	200	200	1,300
4110	TELEPHONE & INTERNET	-	-	-	-	-	-
4310	ELECTRICITY	-	-	-	-	-	-
4320	WATER	-	-	-	-	-	-
4330	SOLID WASTE	-	-	-	-	-	-
4520	LIABILITY INSURANCE	-	-	-	-	-	-
4611	BUILDING R & M	941	100	-	-	-	-
4612	FURNITURE/EQUIPMENT	80	11	70	-	500	500
4650	COMPUTER OPERATIONS & MAINT	-	383	-	-	-	-
4655	COMPUTER HARDWARE & SOFTW/	-	270	-	-	-	-
4676	FURNITURE/EQUIP. UNDER $1000	-	-	-	500	-	-
4710	PRINTING & BINDING	-	100	206	600	-	600
4920	MISCELLANEOUS CHARGES	-	-	-	-	-	-
4925	PROGRAM EXPENSES	2,017	2,087	1,429	1,900	2,900	1,900
5110	OFFICE SUPPLIES	1,769	1,648	1,954	3,000	3,000	2,700
5295	OPERATING SUPPLIES	33	-	-	-	100	-
5410	BOOKS, PUBS, SUBS & MEMBS	15,524	13,722	10,583	12,000	12,000	12,000
5415	LIBRARY BOOK LEASES	6,347	6,476	6,403	7,000	7,000	6,800
5417	LIBRARY E-BOOK LEASES	9,461	10,173	6,454	9,000	9,000	10,000
5420	MEMBERSHIPS	2,193	917	1,282	1,000	1,000	1,000
	SUBTOTAL OPERATING EXPENSES	**38,822**	**37,204**	**29,757**	**36,400**	**36,900**	**38,000**
CAPITAL OUTLAY							
6400	COMPUTER SOFTWARE & EQUIPMI	-	1,791	-	-	-	-
6405	OFFICE MACHINERY & EQUIPMENT	-	2,935	-	-	-	-
6411	OFFICE EQUIPMENT/FURNITURE	-	-	-	-	-	-
6430	BUILDING IMPROVEMENTS	-	4,250	-	-	-	-
6610	BOOKS, PUBS, SUBS & MEMBS	-	-	-	-	-	-
	SUBTOTAL CAPITAL OUTLAY	**-**	**8,976**	**-**	-	**-**	**-**
	TOTAL EXPENDITURES	**350,093**	**364,204**	**354,783**	**421,134**	**404,606**	**465,299**

Facilities

The Facilities program is responsible for all building and landscaping maintenance. Utilities and insurance for all public facilities is also covered by this budget. The program is led by the Maintenance Superintendent.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	-	-	26,166	43,495	33,171	63,184
OPERATING EXPENSES	-	-	90,909	154,520	112,114	135,781
CAPITAL OUTLAY	-	-	3,186	185,000	15,000	300,000
TOTAL REQUIREMENTS	**-**	**-**	**120,261**	**383,015**	**160,285**	**498,965**

PERSONAL SERVICES						
POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PUBLIC WORKS DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.10
MAINTENANCE SUPERVISOR	0.00	0.00	0.10	0.10	0.10	0.10
MAINTENANCE TECHNICIAN	0.00	0.00	0.30	0.50	0.30	0.50
TOTAL FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**0.40**	**0.60**	**0.40**	**0.70**

001	GENERAL FUND						
50	PUBLIC WORKS						
51910	FACILITIES						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	-	-	17,190	25,929	21,525	38,500
1410	OVERTIME	-	-	-	500	500	500
2110	SOCIAL SECURITY TAXES	-	-	1,035	1,608	1,366	2,418
2210	RETIREMENT	-	-	1,487	3,630	1,510	5,460
2310	EMPLOYEE INSURANCE	-	-	4,707	8,430	6,530	13,990
2410	WORKER'S COMPENSATION	-	-	1,504	3,022	1,420	1,750
3000	MEDICARE INSURANCE	-	-	242	376	320	566
	SUBTOTAL PERSONAL SERVICES	**-**	**-**	**26,166**	**43,495**	**33,171**	**63,184**
OPERATING EXPENSES							
3100	PROFESSIONAL SERVICES	-	-	8,320	9,400	20,800	16,015
4010	TRAVEL & PER DIEM	-	-	-	500	500	500
4110	TELEPHONE & INTERNET	-	-	-	-	-	-
4310	ELECTRICITY	-	-	18,350	19,870	19,870	21,000
4320	WATER	-	-	6,825	7,500	7,500	7,900
4330	SOLID WASTE	-	-	4,042	4,000	4,000	3,760
4340	NATURAL GAS	-	-	676	1,500	1,500	1,100
4410	EQUIPMENT RENTAL	-	-	322	1,000	1,000	2,060
4520	LIABILITY INSURANCE	-	-	4,650	-	-	-
4521	PROPERTY INSURANCE	-	-	15,782	12,300	12,332	18,498
4522	VEHICLE INSURANCE	-	-	368	700	862	1,298
4610	VEHICLE R & M	-	-	921	1,000	1,500	-
4611	BUILDING R & M	-	-	15,501	20,000	25,000	45,000
4612	FURNITURE/EQUIPMENT	-	-	-	500	500	500
4615	FENCING & LANDSCAPING	-	-	736	52,000	1,000	-
4635	PARKING AREA MARKING R & M	-	-	174	5,000	-	-
4930	TRAINING	-	-	704	1,000	1,000	1,000
5110	OFFICE SUPPLIES	-	-	243	250	250	750
5210	FUEL, OIL & LUBRICANTS	-	-	4,054	5,000	3,500	5,000
5220	UNIFORMS	-	-	223	400	1,000	800
5221	PERSONAL PROTECTIVE EQUIPMEN	-	-	999	1,000	1,000	1,000
5230	JANITORIAL SUPPLIES	-	-	1,035	4,000	2,000	3,000
5231	SEASONAL DECORATIONS	-	-	-	2,500	-	-
5240	CHEMICALS	-	-	55	500	400	-
5260	TOOLS	-	-	303	500	600	1,000
5270	MACHINERY & EQUIPMENT	-	-	3,374	3,000	3,000	1,500
5290	OPERATING SUPPLIES	-	-	3,213	1,000	3,000	4,000
5410	BOOKS, PUBS, SUBS & MEMBS	-	-	40	100	-	100
	SUBTOTAL OPERATING EXPENSES	**-**	**-**	**90,909**	**154,520**	**112,114**	**135,781**
CAPITAL OUTLAY							
6210	BUILDINGS	-	-	3,186	150,000	15,000	300,000
6310	INFRASTRUCTURE	-	-	-	35,000	-	-
6400	MACHINERY & EQUIPMENT	-	-	-	-	-	-
	SUBTOTAL CAPITAL OUTLAY	**-**	**-**	**3,186**	**185,000**	**15,000**	**300,000**
	TOTAL EXPENDITURES	**-**	**-**	**120,261**	**383,015**	**160,285**	**498,965**

Streets

The Streets program funds the operation of streetlights, maintenance of roads, and street signs. This budget also includes funds for the planning, design, and engineering for streets and sidewalk infrastructure. The program is led by the Maintenance Superintendent.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	218,184	233,486	52,269	86,489	65,999	110,286
OPERATING EXPENSES	134,243	172,232	102,126	500,510	131,235	109,757
CAPITAL OUTLAY	9,549	9,171	-	1,006,528	726,975	4,343,338
TOTAL REQUIREMENTS	**361,976**	**414,889**	**154,395**	**1,593,527**	**924,209**	**4,563,381**

PERSONAL SERVICES						
POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PUBLIC WORKS DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.10
MAINTENANCE SUPERVISOR	1.00	1.00	0.20	0.20	0.20	0.20
MAINTENANCE TECHNICIAN	3.00	3.00	0.60	1.00	0.60	1.00
TOTAL FULL-TIME EQUIVALENTS	**4.00**	**4.00**	**0.80**	**1.20**	**0.80**	**1.30**

001	GENERAL FUND						
50	PUBLIC WORKS						
54100	STREETS						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	143,729	151,928	34,381	51,858	43,235	66,500
1410	OVERTIME	75	119	-	500	500	500
2110	SOCIAL SECURITY TAXES	8,520	9,166	2,071	3,215	2,712	4,154
2210	RETIREMENT	9,216	12,371	2,975	7,260	3,012	9,380
2310	EMPLOYEE INSURANCE	40,672	40,253	9,351	16,860	13,065	25,290
2410	WORKER'S COMPENSATION	13,980	17,505	3,007	6,044	2,840	3,490
3000	MEDICARE INSURANCE	1,993	2,144	484	752	635	972
	SUBTOTAL PERSONAL SERVICES	**218,184**	**233,486**	**52,269**	**86,489**	**65,999**	**110,286**
OPERATING EXPENSES							
3100	PROFESSIONAL SERVICES	6,843	8,998	-	174,000	30,000	-
3150	ENGINEERING, CONSULTING SERVI	-	500	-	-	-	-
4010	TRAVEL & PER DIEM	-	-	-	1,000	-	1,000
4110	TELEPHONE & INTERNET	244	210	-	240	-	-
4310	ELECTRICITY	41,147	39,576	51,923	57,070	50,000	56,000
4320	WATER	-	-	359	500	500	500
4330	SOLID WASTE	457	1,072	1,159	-	3,000	3,500
4410	EQUIPMENT RENTAL	6,445	1,020	-	2,500	2,500	2,500
4522	VEHICLE INSURANCE	-	-	368	700	1,723	2,607
4610	VEHICLE R & M	589	3,867	228	750	2,500	3,500
4611	BUILDING R & M	11,266	20,203	-	-	-	-
4612	FURNITURE/EQUIPMENT	-	-	-	-	-	-
4615	FENCING & LANDSCAPING	8,546	6,093	580	216,000	-	-
4623	HEAVY EQUIPMENT R & M	10,972	5,520	5,577	10,000	25,812	15,000
4631	STREET REPAVING	713	16,562	739	25,000	1,500	10,000
4635	PARKING AREA MARKING R & M	6	-	-	-	-	-
4636	TRAFFIC CONTROL & TRAFFIC SIGN	2,519	780	4,140	5,000	3,000	3,000
4637	CURBS/GUTTERS/STORM DRAINS R	-	12,207	-	-	-	-
4640	DOCKS, BOAT RAMPS, PIERS R & M	97	137	-	-	-	-
4642	TRAFFIC SIGNAL MAINTENANCE - C	30,834	31,638	32,500	-	-	-
4650	COMPUTER OPERATIONS & MAINT	600	600	-	-	-	-
4675	PARKS & RECREATION	223	3,283	-	-	-	-
4920	MISCELLANEOUS CHARGES	-	86	-	-	-	-
4930	TRAINING	150	270	-	300	300	1,000
5110	OFFICE SUPPLIES	281	377	58	100	100	100
5210	FUEL, OIL & LUBRICANTS	3,586	6,087	3,851	3,500	3,500	3,700
5220	UNIFORMS	314	150	112	500	500	250
5221	PERSONAL PROTECTIVE EQUIPMEN	855	737	84	500	500	500
5230	JANITORIAL SUPPLIES	1,131	1,730	-	-	-	-
5240	CHEMICALS	148	234	55	-	200	-
5260	TOOLS	297	193	171	500	500	1,000
5270	MACHINERY & EQUIPMENT	2,604	3,688	120	1,250	1,500	1,500
5290	OPERATING SUPPLIES	3,337	6,397	101	1,000	3,500	4,000
5410	BOOKS, PUBS, SUBS & MEMBS	40	18	-	100	100	100
	SUBTOTAL OPERATING EXPENSES	**134,243**	**172,232**	**102,126**	**500,510**	**131,235**	**109,757**
CAPITAL OUTLAY							
6310	INFRASTRUCTURE	-	-	-	956,528	726,975	4,293,338
6330	STORM DRAINAGE IMPROVEMENT	-	7,380	-	-	-	-
6380	PARK EQUIPMENT	-	-	-	-	-	-

001	**GENERAL FUND**						
50	**PUBLIC WORKS**						
54100	**STREETS**						
6405	OFFICE MACHINERY & EQUIPMENT	-	1,791	-	-	-	-
6410	MACHINERY & EQUIPMENT	9,549	-	-	50,000	-	50,000
	SUBTOTAL CAPITAL OUTLAY	**9,549**	**9,171**	**-**	**1,006,528**	**726,975**	**4,343,338**
	TOTAL EXPENDITURES	**361,976**	**414,889**	**154,395**	**1,593,527**	**924,209**	**4,563,381**

Parks and Recreation

The program is responsible for the management of parks and recreation facilities. Services include the development, construction, and maintenance of parks facilities, and recreation programming. Maintenance of the cemetery is also provided through this budget. The program is led by the Maintenance Superintendent.

EXPENDITURE SUMMARY

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	-	-	130,577	215,474	166,434	266,457
OPERATING EXPENSES	-	-	18,725	32,100	65,579	51,894
CAPITAL OUTLAY	-	-	31,999	407,000	357,159	1,275,000
TOTAL REQUIREMENTS	**-**	**-**	**181,302**	**654,574**	**589,172**	**1,593,351**

PERSONAL SERVICES

POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PUBLIC WORKS DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.20
MAINTENANCE SUPERVISOR	0.00	0.00	0.50	0.50	0.50	0.50
MAINTENANCE TECHNICIAN	0.00	0.00	1.50	2.50	1.50	2.50
TOTAL FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**2.00**	**3.00**	**2.00**	**3.20**

001	**GENERAL FUND**						
50	**PUBLIC WORKS**						
57200	**PARKS**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	-	-	85,953	129,645	107,530	160,500
1310	PART-TIME SALARIES	-	-	-	-	-	-
1410	OVERTIME	-	-	-	500	-	500
2110	SOCIAL SECURITY TAXES	-	-	5,177	8,038	6,667	9,982
2210	RETIREMENT	-	-	7,437	18,150	7,530	22,540
2310	EMPLOYEE INSURANCE	-	-	23,282	42,150	35,931	61,880
2410	WORKER'S COMPENSATION	-	-	7,517	15,111	7,216	8,720
3000	MEDICARE INSURANCE	-	-	1,211	1,880	1,560	2,335
	SUBTOTAL PERSONAL SERVICES	**-**	**-**	**130,577**	**215,474**	**166,434**	**266,457**
OPERATING EXPENSES							
3100	PROFESSIONAL SERVICES	-	-	-	-	8,100	-
4010	TRAVEL & PER DIEM	-	-	-	1,000	-	500
4310	ELECTRICITY	-	-	3,455	4,000	5,000	5,000
4320	WATER	-	-	2,956	3,800	3,800	3,800
4330	SOLID WASTE	-	-	-	4,000	1,000	500
4521	PROPERTY INSURANCE	-	-	-	5,700	6,064	9,096
4522	VEHICLE INSURANCE	-	-	368	700	865	1,298
4611	BUILDING R & M	-	-	5,819	5,000	5,000	5,000
4612	FURNITURE/EQUIPMENT	-	-	168	1,000	-	1,000
4615	FENCING & LANDSCAPING	-	-	3,000	2,500	13,000	6,000
5110	OFFICE SUPPLIES	-	-	-	250	250	100
5210	FUEL, OIL & LUBRICANTS	-	-	646	500	3,100	3,500
5220	UNIFORMS	-	-	112	400	400	-
5231	SEASONAL DECORATIONS	-	-	-	-	15,000	2,500
5270	MACHINERY & EQUIPMENT	-	-	704	500	1,500	1,000
5295	OPERATING SUPPLIES	-	-	1,497	2,500	2,500	2,500
5410	BOOKS, PUBS, SUBS & MEMBS	-	-	-	250	-	100
5741	COMMUNITY EVENTS	-	-	-	-	-	10,000
	SUBTOTAL OPERATING EXPENSES	**-**	**-**	**18,725**	**32,100**	**65,579**	**51,894**
CAPITAL OUTLAY							
6210	BUILDINGS	-	-	-		-	-
6310	INFRASTRUCTURE	-	-	-	407,000	357,159	1,275,000
6410	MACHINERY & EQUIPMENT			31,999	-	-	-
	SUBTOTAL CAPITAL OUTLAY	**-**	**-**	**31,999**	**407,000**	**357,159**	**1,275,000**
	TOTAL EXPENDITURES	**-**	**-**	**181,302**	**654,574**	**589,172**	**1,593,351**

Stormwater

The Stormwater program funds the maintenance of the drainage system. This budget also includes funds for the planning, design, and engineering for stormwater infrastructure. The program is led by the Maintenance Superintendent.

EXPENDITURE SUMMARY

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	-	-	52,269	86,489	65,259	110,286
OPERATING EXPENSES	-	-	5,204	104,950	1,864	18,183
CAPITAL OUTLAY	-	-	36,380	439,900	28,298	1,429,728
TOTAL REQUIREMENTS	**-**	**-**	**93,853**	**631,339**	**95,421**	**1,558,197**

PERSONAL SERVICES

POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PUBLIC WORKS DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.10
MAINTENANCE SUPERVISOR	0.00	0.00	0.20	0.20	0.20	0.20
MAINTENANCE TECHNICIAN	0.00	0.00	0.60	1.00	0.60	1.00
TOTAL FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**0.80**	**1.20**	**0.80**	**1.30**

001	**GENERAL FUND**						
50	**PUBLIC WORKS**						
53800	**STORMWATER**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	-	-	34,381	51,858	43,048	66,500
1410	OVERTIME	-	-	-	500	-	500
2110	SOCIAL SECURITY TAXES	-	-	2,071	3,215	2,669	4,154
2210	RETIREMENT	-	-	2,975	7,260	3,012	9,380
2310	EMPLOYEE INSURANCE	-	-	9,351	16,860	13,065	25,290
2410	WORKER'S COMPENSATION	-	-	3,007	6,044	2,840	3,490
3000	MEDICARE INSURANCE	-	-	484	752	625	972
	SUBTOTAL PERSONAL SERVICES	**-**	**-**	**52,269**	**86,489**	**65,259**	**110,286**
OPERATING EXPENSES							
3100	PROFESSIONAL SERVICES	-	-	1,946	100,000	-	12,785
4010	TRAVEL & PER DIEM	-	-	-	500	-	500
4522	VEHICLE INSURANCE	-	-	368	700	864	1,298
4615	FENCING & LANDSCAPING	-	-	2,542	2,500	-	2,500
4637	CURBS/GUTTERS/STORM DRAINS R	-	-	100	500	500	500
5220	UNIFORMS	-	-	187	250	250	250
5295	OPERATING SUPPLIES	-	-	60	250	250	250
5410	BOOKS, PUBS, SUBS & MEMBS	-	-	-	250	-	100
	SUBTOTAL OPERATING EXPENSES	-	-	**5,204**	**104,950**	**1,864**	**18,183**
CAPITAL OUTLAY							
6310	INFRASTRUCTURE	-	-	36,380	439,900	28,298	1,429,728
	SUBTOTAL CAPITAL OUTLAY	**-**	**-**	**36,380**	**439,900**	**28,298**	**1,429,728**
	TOTAL EXPENDITURES	**-**	**-**	**93,853**	**631,339**	**95,421**	**1,558,197**

Nondepartmental

The Nondepartmental organizational unit is used to fund expenditures that are not allocated to a specific department, division, or program. This includes general operating expenses, debt service, and interfund transfers.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	4,854	8,779	-	-	-	-
OPERATING EXPENSES	147,436	192,878	26,238	45,424	45,124	70,732
CAPITAL OUTLAY	-	11,183	-	-	-	-
OTHER USES	441,267	100,000	-	-	-	180,000
TOTAL REQUIREMENTS	**593,557**	**312,840**	**26,238**	**45,424**	**45,124**	**250,732**

001	**GENERAL FUND**						
99	**NONDEPARTMENTAL**						
51900	**GENERAL GOVERNMENT**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 2 PROJECTED**	**FY 2024 BUDGET**
EXPENDITURES							
PERSONAL SERVICES							
2220	RETIRED EMPLOYEE LIFE INSURAN(	495	516	-	-	-	-
2230	RETIRED EMPLOYEE DENTAL INSUR	4,269	4,475	-	-	-	-
2510	UNEMPLOYMENT COMPENSATION	-	2,939	-	-	-	-
3130	MEDICAL SERVICES	90	850	-	-	-	-
	SUBTOTAL PERSONAL SERVICES	**4,854**	**8,779**	**-**	**-**	**-**	**-**
OPERATING EXPENSES							
4100	POSTAGE & SHIPPING	2,516	2,969	2,217	2,000	3,500	4,000
5110	OFFICE SUPPLIES	1,399	1,525	1,460	4,500	3,000	4,500
5410	BOOKS, PUBS, SUBS & MEMBS	394	285	494	900	600	900
4660	COPIER MAINTENANCE	3,701	3,599	3,324	-	-	-
3100	PROFESSIONAL SERVICES	5,181	10,821	355	-	-	-
3150	ENGINEERING, CONSULTING SERVI(	-	-	-	-	-	-
4110	TELEPHONE & INTERNET	18,813	14,098	-	-	-	-
4310	ELECTRICITY	25,043	23,814	-	-	-	-
4320	WATER	6,211	7,060	-	-	-	-
4330	SOLID WASTE	2,338	40,348	-	-	-	-
4340	NATURAL GAS	587	730	-	-	-	-
4520	LIABILITY INSURANCE	53,724	49,912	18,387	38,024	38,024	61,332
4611	BUILDING R & M	-	-	-	-	-	-
4612	FURNITURE/EQUIPMENT	-	-	-	-	-	-
4650	COMPUTER OPERATIONS & MAINT	20,778	25,182	-	-	-	-
4655	COMPUTER HARDWARE & SOFTW/	3,093	11,353	-	-	-	-
4670	TELEPHONE SYSTEM - R & M	-	-	-	-	-	-
4710	PRINTING & BINDING	170	-	-	-	-	-
4920	MISCELLANEOUS CHARGES	1,372	525	-	-	-	-
4930	TRAINING	199	-	-	-	-	-
4934	TUITION	-	-	-	-	-	-
5290	OPERATING SUPPLIES	1,934	433	-	-	-	-
5291	COVID-19	(15)	224	-	-	-	-
	SUBTOTAL OPERATING EXPENSES	**147,436**	**192,878**	**26,238**	**45,424**	**45,124**	**70,732**
CAPITAL OUTLAY							
6400	COMPUTER SOFTWARE & EQUIPMI	-	3,998	-	-	-	-
6405	OFFICE MACHINERY & EQUIPMENT	-	2,935	-	-	-	-
6411	OFFICE EQUIP/FURNITURE	-	-	-	-	-	-
6430	BUILDING IMPROVEMENTS	-	4,250	-	-	-	-
	SUBTOTAL CAPITAL OUTLAY	**-**	**11,183**	**-**	**-**	**-**	**-**
OTHER USES							
7120	LOAN DEBT PRINCIPAL	-	-	-	-	-	93,834
7220	LOAN DEBT INTEREST	-	-	-	-	-	86,166
58100	INTERFUND TRANSFERS	441,267	100,000	-	-	-	-
	SUBTOTAL OTHER USES	**441,267**	**100,000**	**-**	**-**	**-**	**180,000**
	TOTAL EXPENDITURES	**593,557**	**312,840**	**26,238**	**45,424**	**45,124**	**250,732**

OPERATING BUDGET SUMMARY, UTILITIES FUND	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
REVENUES	7,324,212	5,644,154	8,035,762
LESS ONE-TIME REVENUES	4,180,715	2,237,867	4,664,305
RECURRING REVENUES	**3,143,497**	**3,406,287**	**3,371,457**
EXPENDITURES	6,684,743	6,137,222	7,897,082
LESS ONE-TIME EXPENDITURES	4,014,206	3,472,621	5,059,555
RECURRING EXPENDITURES	**2,670,537**	**2,664,601**	**2,837,527**
SURPLUS/(DEFICIT)	**472,960**	**741,686**	**533,930**

Notes:
(1) Recurring revenues is defined as revenues the city will reasonably receive on annual basis. It does not include one-time grant or project revenues.

(2) Recurring expenditures is defined as expenditures the city will be required to expend to maintain services. It does not include one-time grant or project expenditures.

UTILITIES FUND, BY OBJECT	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
BEGINNING BALANCE	**1,645,656**	**2,340,050**	**2,784,899**	**3,687,438**	**3,687,438**	**3,194,370**
REVENUES						
INTERGOVERNMENTAL	-	-	17,113		-	-
CHARGES FOR SERVICE	2,332,608	2,962,380	3,035,395	2,948,900	2,959,600	3,171,297
MISCELLANEOUS	176,579	350,211	397,635	194,597	446,687	200,160
OTHER SOURCES	613,767	100,000	243,227	4,180,715	2,237,867	4,664,305
TOTAL REVENUES	**3,122,953**	**3,412,591**	**3,693,369**	**7,324,212**	**5,644,154**	**8,035,762**
EXPENDITURES						
PERSONAL SERVICES	-	-	260,395	264,510	254,556	313,298
OPERATING EXPENSES	1,982,835	2,207,534	2,159,904	2,386,727	2,390,445	2,504,429
CAPITAL OUTLAY	436,897	961,732	597,198	4,014,206	3,472,621	5,059,555
DEBT SERVICE	-	-	19,798	19,300	19,600	19,800
TOTAL EXPENDITURES	**2,419,732**	**3,169,266**	**3,037,296**	**6,684,743**	**6,137,222**	**7,897,082**
RESTRICTED						
IMPACT FEES	2,600	5,300	7,900	6,900	6,900	6,900
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL RESTRICTED BALANCE	**2,600**	**5,300**	**7,900**	**6,900**	**6,900**	**6,900**
ENDING UNASSIGNED BALANCE	**2,337,450**	**2,779,599**	**3,679,538**	**4,320,007**	**3,187,470**	**3,326,150**

UTILITIES FUND SUMMARY, BY PROGRAM	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
BEGINNING BALANCE	**1,645,656**	**2,340,050**	**2,784,899**	**3,687,438**	**3,687,438**	**3,194,370**
REVENUES						
INTERGOVERNMENTAL	-	-	17,113	-	-	-
CHARGES FOR SERVICE	2,332,608	2,962,380	3,035,395	2,948,900	2,959,600	3,171,297
MISCELLANEOUS	176,579	350,211	397,635	194,597	446,687	200,160
OTHER SOURCES	613,767	100,000	243,227	4,180,715	2,237,867	4,664,305
TOTAL REVENUES	**3,122,953**	**3,412,591**	**3,693,369**	**7,324,212**	**5,644,154**	**8,035,762**
EXPENDITURES						
WATER	-	-	1,455,895	5,020,725	4,329,545	4,224,686
SEWER	-	-	1,561,602	1,644,717	1,788,077	3,652,596
WATER/SEWER	2,419,732	3,169,266	-	-	-	-
NONDEPARTMENTAL	-	-	19,798	19,300	19,600	19,800
TOTAL EXPENDITURES	**2,419,732**	**3,169,266**	**3,037,296**	**6,684,743**	**6,137,222**	**7,897,082**
RESTRICTED RESERVES						
IMPACT FEES	2,600	5,300	7,900	6,900	6,900	6,900
CAPITAL PROJECTS	-	-	-		-	-
TOTAL RESTRICTED RESERVES	**2,600**	**5,300**	**7,900**	**6,900**	**6,900**	**6,900**
ENDING UNASSIGNED BALANCE	**2,337,450**	**2,779,599**	**3,679,538**	**4,320,007**	**3,187,470**	**3,326,150**

410	UTILITIES FUND						
00	NONDEPARTMENTAL						
300000	REVENUES						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
REVENUES							
INTERGOVERNMENTAL							
343310	FEDERAL DISASTER RELIEF	-	-	17,113	-	-	-
343320	STATE DISASTER RELIEF	-	-	-	-	-	-
	SUBTOTAL INTERGOVERNMENTAL	**-**	**-**	**17,113**	**-**	**-**	**-**
CHARGES FOR SERVICES							
343310	WATER UTILITY REVENUE	915,816	1,010,843	1,248,041	1,200,000	1,200,000	1,284,234
343320	WATER UTILITY PENALTIES	66,078	142,757	(25,445)	15,000	25,000	15,000
343325	TRASH PENALTIES	(4)	-	-	-	-	-
343340	BACKFLOW PREVENTER INSPECTIONS	6,750	6,650	6,600	6,700	6,600	6,700
343350	WATER UTILITY SERVICE TAP	-	4,500	-	-	-	-
343351	UTILITY CONNECTION FEES	13,024	12,973	10,334	12,000	6,500	12,000
343510	SEWER UTILITY REVENUE	1,328,287	1,476,637	1,794,264	1,700,000	1,700,000	1,838,163
343520	SEWER UTILITY PENALTIES	-	-	-	15,000	15,000	15,000
343550	SEWER UTILITY SERVICE TAP	-	5,000	-	-	2,500	-
343610	IMPACT FEES WATER & SEWER	2,600	2,700	1,200	-	-	-
343611	IMPACT FEES WATER	-	-	400	-	-	-
343612	IMPACT FEES SEWER	-	-	-	-	-	-
343900	OTHER REVENUE & RETURNED CHECK	57	300,320	-	200	4,000	200
343901	WATER & SEWER PLAN REVIEW	-	-	-	-	-	-
	SUBTOTAL CHARGES FOR SERVICES	**2,332,608**	**2,962,380**	**3,035,395**	**2,948,900**	**2,959,600**	**3,171,297**
MISCELLANEOUS REVENUES							
361000	INTEREST REVENUE	13,945	10,219	12,703	10,000	140,000	10,000
364000	DISPOSITION OF FIXED ASSETS	-	(210)	-	-	-	-
364400	SALE OF EQUIPMENT	94	-	2,350	-	-	-
369300	SETTLEMENTS (INSURANCE REIMBUR	4,126	193,582	211,840	-	116,906	-
369600	LEASE/RENTAL ELEVATED	168,885	173,891	183,319	184,597	189,000	190,160
369900	MISCELLANEOUS REVENUE	(10,471)	(27,270)	(12,578)	-	781	-
	SUBTOTAL MISCELLANEOUS REVENU	**176,579**	**350,211**	**397,635**	**194,597**	**446,687**	**200,160**
OTHER SOURCES							
381100	INTERFUND TRANSFER	441,267	100,000	-	-	-	-
384000	DEBT PROCEEDS	-	-	-	1,870,322	2,237,867	3,664,305
384100	CDBG PROCEEDS	-	-	22,225	700,000	-	-
389300	GRANTS & DONATIONS - STATE	-	-	-	1,000,000	-	1,000,000
389200	GRANTS - FEDERAL	-	-	221,002	610,393	-	-
389700	CAPITAL CONTRIBUTIONS	172,500	-	-	-	-	-
	SUBTOTAL OTHER SOURCES	**613,767**	**100,000**	**243,227**	**4,180,715**	**2,237,867**	**4,664,305**
	TOTAL REVENUES	**3,122,953**	**3,412,591**	**3,693,369**	**7,324,212**	**5,644,154**	**8,035,762**

Water

The Water program includes water well operation, well maintenance, maintenance and repair of the distribution system. In addition, this budget also includes the administration for water operations and utility billing. The City currently contracts with Jacobs to manage this program, with oversight provided by the City Manager.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	-	-	130,197	132,255	127,278	156,649
OPERATING EXPENSES	-	-	993,515	1,263,578	1,212,311	1,379,632
CAPITAL OUTLAY	-	-	332,182	3,624,892	2,989,955	2,688,405
TOTAL REQUIREMENTS	**-**	**-**	**1,455,895**	**5,020,725**	**4,329,545**	**4,224,686**

PERSONAL SERVICES						
POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
CITY MANAGER	0.00	0.00	0.25	0.25	0.25	0.05
CITY CLERK	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE DIRECTOR	0.00	0.00	0.25	0.25	0.25	0.25
PUBLIC WORKS DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.25
ACCOUNTING CLERK	0.00	0.00	0.40	0.40	0.40	0.40
UTILITY BILLING CLERK	0.00	0.00	0.50	0.50	0.50	0.50
CODE COMPLIANCE MANAGER	0.00	0.00	0.00	0.00	0.00	0.00
CODE COMPLIANCE OFFICER	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**1.40**	**1.40**	**1.40**	**1.45**

410	**UTILITIES FUND**						
50	**PUBLIC WORKS**						
53300	**WATER**						
		FY 2020 ACTUAL	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	-	-	102,291	93,889	94,345	106,000
1410	OVERTIME	-	-	-	-	-	-
2110	SOCIAL SECURITY TAXES	-	-	6,421	5,821	5,850	6,572
2210	RETIREMENT	-	-	7,599	13,144	8,295	14,840
2310	EMPLOYEE INSURANCE	-	-	12,529	17,900	17,360	27,555
2410	WORKER'S COMPENSATION	-	-	48	140	60	145
3000	MEDICARE INSURANCE	-	-	1,308	1,361	1,368	1,537
	SUBTOTAL PERSONAL SERVICES	**-**	**-**	**130,197**	**132,255**	**127,278**	**156,649**
OPERATING EXPENSES							
3405	CONTRACT FOR SERVICES	-	-	794,059	831,423	831,423	850,000
3113	ADMINISTRATIVE SERVICES	-	-	-	-	-	-
3100	PROFESSIONAL SERVICES	-	-	28,007	115,390	-	112,785
3150	ENGINEERING, CONSULTING SERVICI	-	-	-	25,000	6,000	15,000
3210	ACCOUNTING & AUDITING	-	-	7,990	11,115	11,115	14,000
4100	POSTAGE & SHIPPING	-	-	4,133	5,000	5,000	5,500
4110	TELEPHONE & INTERNET	-	-	3,780	4,780	4,780	1,000
4310	ELECTRICITY	-	-	343	-	-	-
4320	WATER	-	-	19,600	60,000	110,000	120,000
4521	PROPERTY INSURANCE	-	-	20,786	23,550	23,231	34,847
4611	BUILDING R & M	-	-	-	-	-	-
4613	GROUNDS MAINTENANCE	-	-	-	10,000	25,000	-
4617	WATER SYSTEMS MAINTENANCE	-	-	3,980	25,000	65,000	50,000
4623	HEAVY EQUIPMENT R & M	-	-	2,028	-	-	-
4644	ELEVATED TANK MAINTENANCE	-	-	30,076	57,000	30,076	65,000
4650	COMPUTER OPERATIONS & MAINTE	-	-	19,441	21,820	21,820	25,000
4655	COMPUTER HARDWARE & SOFTWAI	-	-	-	-	-	-
4710	PRINTING & BINDING	-	-	1,855	2,000	2,000	2,500
4905	WTP/STP OPERATING PERMITS	-	-	-	-	-	1,000
4906	OTHER CHARGES	-	-	976	19,500	1,000	1,500
4915	CREDIT CARD FEE EXPENSE	-	-	-	-	15,000	15,000
4990	BAD DEBT EXPENSE	-	-	27,295	-	-	-
5110	OFFICE SUPPLIES	-	-	501	-	-	-
5270	MACHINERY & EQUIPMENT	-	-	28,082	51,500	59,000	65,000
5290	OPERATING SUPPLIES	-	-	63	-	1,000	500
5410	BOOKS, PUBS, SUBS & MEMBS	-	-	519	500	866	1,000
	SUBTOTAL OPERATING EXPENSES	**-**	**-**	**993,515**	**1,263,578**	**1,212,311**	**1,379,632**
CAPITAL OUTLAY							
6310	INFRASTRUCTURE	-	-	233,640	3,498,892	2,964,641	2,609,405
6400	COMPUTER SOFTWARE & EQUIPMEI	-	-	18,897	2,500	2,568	-
6410	MACHINERY & EQUIPMENT	-	-	79,646	123,500	22,747	79,000
	SUBTOTAL CAPITAL OUTLAY	**-**	**-**	**332,182**	**3,624,892**	**2,989,955**	**2,688,405**
	TOTAL EXPENDITURES	**-**	**-**	**1,455,895**	**5,020,725**	**4,329,545**	**4,224,686**

Sewer

The Sewer program includes sewer plant operation, sewer plant maintenance, maintenance and repair of the collections system. In addition, this budget also includes the administration for sewer operations and utility billing. The City currently contracts with Jacobs to manage this program, with oversight provided by the City Manager.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
PERSONAL SERVICES	-	-	130,197	132,255	127,278	156,649
OPERATING EXPENSES	-	-	1,166,389	1,123,148	1,178,133	1,124,797
CAPITAL OUTLAY	-	-	265,016	389,314	482,666	2,371,150
TOTAL REQUIREMENTS	**-**	**-**	**1,561,602**	**1,644,717**	**1,788,077**	**3,652,596**

PERSONAL SERVICES						
POSITION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
CITY MANAGER	0.00	0.00	0.25	0.25	0.25	0.05
CITY CLERK	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE DIRECTOR	0.00	0.00	0.25	0.25	0.25	0.25
PUBLIC WORKS DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.25
ACCOUNTING CLERK	0.00	0.00	0.40	0.40	0.40	0.40
UTILITY BILLING CLERK	0.00	0.00	0.50	0.50	0.50	0.50
CODE COMPLIANCE MANAGER	0.00	0.00	0.00	0.00	0.00	0.00
CODE COMPLIANCE OFFICER	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**1.40**	**1.40**	**1.40**	**1.45**

410	UTILITIES FUND						
50	PUBLIC WORKS						
53500	SEWER						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
PERSONAL SERVICES							
1210	SALARIES	-	-	102,291	93,889	94,345	106,000
1410	OVERTIME	-	-	-	-	-	-
2110	SOCIAL SECURITY TAXES	-	-	6,421	5,821	5,850	6,572
2210	RETIREMENT	-	-	7,599	13,144	8,295	14,840
2310	EMPLOYEE INSURANCE	-	-	12,529	17,900	17,360	27,555
2410	WORKER'S COMPENSATION	-	-	48	140	60	145
3000	MEDICARE INSURANCE	-	-	1,308	1,361	1,368	1,537
	SUBTOTAL PERSONAL SERVICES	**-**	**-**	**130,197**	**132,255**	**127,278**	**156,649**
OPERATING EXPENSES							
3405	CONTRACT FOR SERVICES	-	-	794,059	831,423	831,423	850,000
3113	ADMINISTRATIVE SERVICES	-	-	-	-	-	-
3100	PROFESSIONAL SERVICES	-	-	12,000	75,610	23,055	12,785
3150	ENGINEERING, CONSULTING SERVI	-	-	32,177	25,000	5,000	15,000
3210	ACCOUNTING & AUDITING	-	-	7,990	11,115	11,115	14,000
4100	POSTAGE & SHIPPING	-	-	4,133	5,000	5,000	5,500
4110	TELEPHONE & INTERNET	-	-	3,780	4,780	4,780	1,000
4310	ELECTRICITY	-	-	-	-	-	-
4320	WATER	-	-	47,192	35,000	35,000	38,000
4400	SPRAYFIELD RENTAL	-	-	13,000	13,000	13,390	13,800
4521	PROPERTY INSURANCE	-	-	22,406	26,400	26,141	39,212
4611	BUILDING R & M	-	-	-	2,000	3,500	3,500
4613	GROUNDS MAINTENANCE	-	-	-	25,000	-	35,000
4618	SEWER SYSTEMS MAINTENANCE	-	-	201,512	25,000	177,350	50,000
4623	HEAVY EQUIPMENT R & M	-	-	2,028	-	-	-
4650	COMPUTER OPERATIONS & MAINT	-	-	19,530	21,820	21,820	25,000
4655	COMPUTER HARDWARE & SOFTWA	-	-	-	-	-	-
4710	PRINTING & BINDING	-	-	1,495	2,000	2,000	2,500
4905	WTP/STP OPERATING PERMITS	-	-	500	-	-	1,000
4906	OTHER CHARGES	-	-	944	19,500	2,000	2,000
4915	CREDIT CARD FEE EXPENSE	-	-	-	-	15,000	15,000
4990	BAD DEBT EXPENSE	-	-	-	-	-	-
5110	OFFICE SUPPLIES	-	-	496	-		
5270	MACHINERY & EQUIPMENT	-	-	2,565	-	224	-
5290	OPERATING SUPPLIES	-	-	63	-	470	500
5410	BOOKS, PUBS, SUBS & MEMBS	-	-	519	500	866	1,000
	SUBTOTAL OPERATING EXPENSES	**-**	**-**	**1,166,389**	**1,123,148**	**1,178,133**	**1,124,797**
CAPITAL OUTLAY							
6310	INFRASTRUCTURE	-	-	220,533	299,314	392,098	2,146,650
6400	COMPUTER SOFTWARE & EQUIPMI	-	-	18,898	2,500	2,568	-
6410	MACHINERY & EQUIPMENT	-	-	25,585	87,500	88,000	224,500
	SUBTOTAL CAPITAL OUTLAY	**-**	**-**	**265,016**	**389,314**	**482,666**	**2,371,150**
	TOTAL EXPENDITURES	**-**	**-**	**1,561,602**	**1,644,717**	**1,788,077**	**3,652,596**

Water/Sewer

This budget was discontinued for FY 2022. All activities have been segregated to water, sewer, and Nondepartmental.

EXPENDITURE SUMMARY						
DESCRIPTION	**FY 2020 ACTUAL**	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 BUDGET**	**FY 2023 PROJECTED**	**FY 2024 BUDGET**
OPERATING EXPENSES	1,982,835	2,207,534		-	-	-
CAPITAL OUTLAY	436,897	961,732		-	-	-
TOTAL REQUIREMENTS	**2,419,732**	**3,169,266**		**-**	**-**	**-**

		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
410	**UTILITIES FUND**						
050	**PUBLIC WORKS**						
53600	**WATER/SEWER COMBINED**						
EXPENDITURES							
OPERATING EXPENSES							
3405	CONTRACT FOR SERVICES	1,504,704	1,524,316	-	-	-	-
3100	PROFESSIONAL SERVICES	-	2,150	-	-	-	-
3113	ADMINISTRATIVE SERVICES	251,167	295,804	-	-	-	-
3150	ENGINEERING, CONSULTING SERVI	25,300	4,489	-	-	-	-
3210	ACCOUNTING & AUDITING	15,264	15,480	-	-	-	-
4100	POSTAGE & SHIPPING	7,687	7,717	-	-	-	-
4110	TELEPHONE & INTERNET	2,808	7,560	-	-	-	-
4310	ELECTRICITY	(2)	0	-	-	-	-
4400	SPRAYFIELD RENTAL	16,900	13,000	-	-	-	-
4521	PROPERTY INSURANCE	16,815	36,394	-	-	-	-
4611	BUILDING R & M	-	-	-	-	-	-
4613	GROUNDS MAINTENANCE	11,375	109,308	-	-	-	-
4617	WATER SYSTEMS MAINTENANCE	12,027	62,780	-	-	-	-
4618	SEWER SYSTEMS MAINTENANCE	11,466	-	-	-	-	-
4623	HEAVY EQUIPMENT R & M	2,930	-	-	-	-	-
4644	ELEVATED TANKS MAINTENANCE	32,876	30,076	-	-	-	-
4645	SEWER LINE REPLACEMENT	-	-	-	-	-	-
4650	COMPUTER OPERATIONS & MAINT	21,749	23,517	-	-	-	-
4655	COMPUTER HARDWARE & SOFTWA	1,444	3,536	-	-	-	-
4710	PRINTING & BINDING	2,676	2,765	-	-	-	-
4905	WTP/STP OPERATING PERMITS	6,500	-	-	-	-	-
4906	OTHER CHARGES	1,813	2,756	-	-	-	-
4960	HAZARDOUS MATERIALS	-	-	-	-	-	-
4990	BAD DEBT EXPENSE	-	-	-	-	-	-
5270	MACHINERY & EQUIPMENT	36,778	65,326	-	-	-	-
5410	BOOKS, PUBS, SUBS & MEMBS	560	560	-	-	-	-
5900	DEPRECIATION EXPENSE	-	-	-	-	-	-
	SUBTOTAL OPERATING EXPENSES	**1,982,835**	**2,207,534**	**-**	**-**	**-**	**-**
CAPITAL OUTLAY							
6345	WATER DISTRIBUTION UPGRADE	23,344	135,151	-	-	-	-
6353	SRF FUNDED PROJECTS	-	-	-	-	-	-
6310	INFRASTRUCTURE	-	133,900		-	-	-
6410	MACHINERY & EQUIPMENT	37,891	19,004		-	-	-
6420	SEWER PLANT UPGRADE	28,930	71,206		-	-	-
6425	SEWER COLLECTION UPGRADE	314,089	595,957		-	-	-
6430	BUILDING IMPROVEMENTS	32,643	-		-	-	-
6441	SPRAYFIELD PUMP AND CONTROLS	-	6,514		-	-	-
6434	UPGRADE LIFT STATIONS	-	-		-	-	-
	SUBTOTAL CAPITAL OUTLAY	**436,897**	**961,732**	**-**	**-**	**-**	**-**
	TOTAL EXPENDITURES	**2,419,732**	**3,169,266**	**-**	**-**	**-**	**-**

Nondepartmental

The Nondepartmental organizational unit is used to fund expenditures that are not allocated to a specific department, division, or program. This includes general operating expenses, debt service, and interfund transfers.

EXPENDITURE SUMMARY						
DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
DEBT SERVICE	-	-	19,798	19,300	19,600	19,800
TOTAL REQUIREMENTS	**-**	**-**	**19,798**	**19,300**	**19,600**	**19,800**

410	UTILITIES FUND						
099	NONDEPARTMENTAL						
7000	DEBT SERVICE						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
EXPENDITURES							
DEBT SERVICE							
7120	LOAN DEBT PRINCIPAL	-	-	15,938	16,500	16,500	16,500
7220	LOAN DEBT INTEREST	-	-	3,860	2,800	3,100	3,300
	SUBTOTAL DEBT SERVICE	**-**	**-**	**19,798**	**19,300**	**19,600**	**19,800**
	TOTAL EXPENDITURES	**-**	**-**	**19,798**	**19,300**	**19,600**	**19,800**

Sales Tax Fund

The Sales Tax Fund is used to segregate revenues of the half-cent sales surtax approved by the voters of Okaloosa County in November 2018. Proceeds may be used for public safety, transportation and stormwater improvements. When a project is approved, monies are transferred to the fund where the capital improvement project will be completed.

The FY 2023 Budget includes a transfer of $2,411,145 to the General Fund for the Springdale Park Neighborhood Improvements and Azalea Park Neighborhood Improvements project.

SALES TAX FUND	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
BEGINNING BALANCE	**242,271**	**423,456**	**892,949**	**1,398,730**	**1,398,730**	**1,916,145**
REVENUES						
TAXES	385,485	469,493	504,288	400,000	475,000	475,000
MISCELLANEOUS	-	-	1,493	-	42,415	20,000
TOTAL REVENUES	**385,485**	**469,493**	**505,781**	**400,000**	**517,415**	**495,000**
EXPENDITURES						
OTHER USES	204,300	-	-	-	-	2,411,145
TOTAL EXPENDITURES	**204,300**	**-**	**-**	**-**	**-**	**2,411,145**
ENDING UNASSIGNED BALANCE	**423,456**	**892,949**	**1,398,730**	**1,798,730**	**1,916,145**	**-**

101	HALF-CENT SALES TAX FUND						
99	NONDEPARTMENTAL						
30000	REVENUES						
		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
REVENUES							
TAXES							
31260	DISCRETIONARY SALES SURTAX	385,485	469,493	504,288	400,000	475,000	475,000
	SUBTOTAL TAXES	**385,485**	**469,493**	**504,288**	**400,000**	**475,000**	**475,000**
MISCELLANEOUS							
36110	INTEREST INCOME	-	-	1,493	-	42,415	20,000
	SUBTOTAL MISCELLANEOUS	**-**	**-**	**1,493**	**-**	**42,415**	**20,000**
	TOTAL REVENUES	**385,485**	**469,493**	**505,781**	**400,000**	**517,415**	**495,000**

		FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
101	**HALF-CENT SALES TAX FUND**						
00	**UNDESIGNATED**						
58100	**OTHER USES**						
EXPENDITURES							
OTHER USES							
3112	COMPREHENSIVE PLAN	-	-	-	-	-	-
4600	CAPITAL CONTRIBUTIONS	-	-	-	-	-	-
6207	VEHICLE PICKUP	31,800	-	-	-	-	-
6300	SYSTEM IMPROVEMENTS	172,500	-	-	-	-	-
9001	INTERFUND TRANSFER	-	-	-	-	-	2,411,145
	SUBTOTAL OTHER USES	**204,300**	**-**	**-**	**-**	**-**	**2,411,145**
	TOTAL EXPENDITURES	**204,300**	**-**	**-**	**-**	**-**	**2,411,145**

Community Investment Plan

CIP Project Request Form

Ongoing

Title: Well #1 Rehabilitation

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2022

Description:

The project will rehabilitate Well #1. This includes rebuilding the well house and replacing electrical systems, interior piping, pumps, and installing an emergency back-up generator to maintain the system during power outages.

Justification:

In 2019, an inspection was completed of Well #1. Significant deficiencies were noted and the well was taken offline for repairs. This project is necessary to ensure an adequate supply of water and pressure for fire suppression activities.

Project Costs:

Administration	-
Legal	-
Right-of-Way	-
Construction	1,541,094
Planning	-
Design/Engineering	112,966
Equipment	-
Contingency	-
Other	-
Total:	$ 1,654,060

Funding Sources:

General Fund		-
Utilities Fund		60,191
Sales Tax Fund		-
Loan		-
Loan		-
Grant	ARPA	1,593,869
Grant		-
Other		-
Other		-
Total:		$ 1,654,060

CIP Project Request Form — Ongoing

Title: Springdale Neighborhood Infrastructure Improvements

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2022

Description:

The project will upgrade existing water, sewer, and street infrastructure:
-Replacement of existing waterlines and fire hydrants with new and larger diameter waterlines.
-Lining and rehabilitating sanitary sewer manholes.
-Resurfacing impacted neighborhood streets.
-Installation of new sidewalks, curb, and gutter

Justification:

The existing waterlines are undersized and have reached the end of their useful life. Lining and rehabilitation of sanitary sewer manholes will reduce inflow and infiltration problems within the neighborhood system. The existing neighborhood streets require resurfacing, which is most cost effective to complete after the replacement of underground utilities. The neighborhood also lacks sidewalks.

Project Costs:

Administration	75,000
Legal	-
Right-of-Way	-
Construction	4,620,418
Planning	-
Design/Engineering	112,966
Equipment	-
Contingency	-
Other	-
Total:	$ 4,808,384

Funding Sources:

General Fund		-
Utilities Fund		-
Sales Tax Fund		915,713
Loan	Water	2,128,804
Loan	Sewer	368,867
Grant	CDBG	700,000
Grant	CDBG-CV	695,000
Other		-
Other		-
Total:		$ 4,808,384

CIP Project Request Form **2024**

Title: Misty Water Pier Replacement

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2023

Description:

In September 2020, the Misty Water Pier sustained significant damage from Hurricane Sally. The proposed project will replace the pier and incorporate hazard mitigation recommendations, including the installation of thru-flow decking to prevent future damage from storm surge events.

Justification:

Staff has been working with FEMA since the storm to secure funding for repairs. A coastal engineer was hired to perform a damage assessment, repair and funding recommendations. The assessment determined the repair costs exceeded the FEMA threshold (50% value) and should instead be replaced.

Project Costs:		Funding Sources:		
Administration	-	General Fund		150,000
Legal	-	Utilities Fund		-
Right-of-Way	-	Sales Tax Fund		-
Construction	115,780	Loan		-
Planning	10,020	Loan		-
Design/Engineering	24,200	Grant		-
Equipment	-	Grant		-
Contingency	-	Other		-
Other	-	Other		-
Total:	$ 150,000	Total:		$ 150,000

CIP Project Request Form — 2024

Title: Christobal Waterfront Park

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2024

Description:

The City of Mary Esther partnered with Okaloosa County in August 2023 to purchase property and develop a waterfront park on South Christobal Road. Project design is underway and is planned to include a fishing pier, kayak/paddleboard launch, picnic shelters, and restrooms. Park concepts will be presented to the public for feedback, with final design approved by Okaloosa County and the City of Mary Esther.

Justification:

The Community Vision Plan includes additional waterfront access and, specifically, the development of a paddling trail along the Santa Rosa Sound. This project advances these goals. Additionally, the project is being funding equally between Okaloosa County and the City of Mary Esther utilizing tourism funds.

Project Costs:

Administration	-
Legal	-
Right-of-Way	-
Construction	1,325,000
Planning	-
Design/Engineering	200,000
Equipment	-
Contingency	125,000
Property Acquisition	1,350,000
Total:	$ 3,000,000

Funding Sources:

General Fund		-
Utilities Fund		-
Sales Tax Fund		-
Other	City TDC Funds	337,221
Loan	Repaid with	1,162,779
	future City	-
	TDC Revenues	-
Other	County TDC	1,500,000
Other		-
	Total:	$ 3,000,000

CIP Project Request Form — 2024

Title: Northwest Stormwater Improvements

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2024

Description:

The project will rehabilitate the stormwater pond located on North Street between Pryor Drive and Scottdsale Drive, known locally as "Ray's Pond". This will include removal of sediment, reworking the existing detention pond, and replacement of the stormwater pipe from Pryor Drive east through the utility easement between 113 and 111 Pryror Drive. Additionally, the stormwater ditch along the north side of the Scottsdale and Springdale neighbhorhoods will be regraded.

Justification:

The existing pond has collected significant sediment and is no longer performing at an acceptable level of service. In addition, the stormwater pipe connecting from Pryor Drive should be replaced to ensure proper drainage within the Springdale Neighborhood. Regrading the pond will reduce flows into Ray's Pond and mitigate street flooding on Scottsdale Drive.

Project Costs:

Administration	-
Legal	-
Right-of-Way	-
Construction	1,100,000
Planning	-
Design/Engineering	214,700
Equipment	-
Contingency	-
Other	-
Total:	$ 1,314,700

Funding Sources:

General Fund		-
Utilities Fund		-
Sales Tax Fund		187,784
Loan		-
Loan		-
Grant	ARPA	626,916
Grant	State	500,000
Other		-
Other		-
Total:		$ 1,314,700

CIP Project Request Form **2024**

Title: Community Facilities Improvements

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2022

Description:

The project includes the renovation of an existing restroom and construction of a second restroom at the Fire Station; ADA accessibility and security improvements to the circulation desk, new furniture for the computer lab, and new area for programs at the Library; construction of a conference room within an existing space in City Hall.

Justification:

Fire Station - The project will provide restrooms for both genders and allow for faster turnaround times between calls.
Library - The project will improve ADA accessibility, security, and provide space for programs.
City Hall - The conference room will provide space for staff meetings and trainings.
Public Works - The project adds an additional office space for the Public Works Director.

Project Costs:

Administration	-
Legal	-
Right-of-Way	-
Construction	185,000
Planning	-
Design/Engineering	40,000
Equipment	-
Contingency	-
Other	-
Total:	$ 225,000

Funding Sources:

General Fund		225,000
Utilities Fund		-
Sales Tax Fund		-
Loan		-
Loan		-
Grant		-
Grant		-
Other		-
Other		-
Total:		$ 225,000

CIP Project Request Form — 2024

Title: Community Facilities Beautification

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2022

Description:

The project includes the design and installation of new landscaping for the existing government complex. This includes City Hall, Fire Department, and Library. A new digital monument sign will also be installed at the corner of Hollywood Boulevard and Christobal Road.

Justification:

The goal of the project is to beautify the blocks along Hollywood Boulevard, Christobal Road, and improve the physical environment for building patrons, pedestrians, and staff.

Project Costs:

Administration	-
Legal	-
Right-of-Way	-
Construction	75,000
Planning	-
Design/Engineering	-
Equipment	-
Contingency	-
Other	-
Total:	$ 75,000

Funding Sources:

General Fund		75,000
Utilities Fund		-
Sales Tax Fund		-
Loan		-
Loan		-
Grant		-
Grant		-
Other		-
Other		-
Total:		$ 75,000

CIP Project Request Form — 2024

Title: Azalea Park Rehabilitation

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2023

Description:

Azalea Park is currently underutilized, contains safety hazards, and is costly to maintain. The project includes partnering with a landscape architect and the neighbhorhood to develop a plan that includes the desired park amenities (i.e. shelter and playground), improves safety, enhances stormwater quality, and preserves the natural environment. The design will also consider opportunities to reduce maintenance costs.

Justification:

The project will increase safety and reduce maintenance costs. A large percentage of the parkland is comprised of marsh and cypress trees, creating unstable ground and tripping hazards unsuitable for active recreation. These same features also prohibit staff from using standard mowing equipment, requiring the entire park to be maintained with string trimmers.

Project Costs:

Administration	-
Legal	-
Right-of-Way	-
Construction	240,000
Planning	-
Design/Engineering	30,000
Equipment	-
Contingency	30,000
Other	-
Total:	$ 300,000

Funding Sources:

General Fund		300,000
Utilities Fund		-
Sales Tax Fund		-
Loan		-
Loan		-
Grant		-
Grant		-
Other		-
Other		-
Total:		$ 300,000

CIP Project Request Form — 2024

Title: Azalea Neighborhood Infrastructure Improvements

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2024

Description:

The project will upgrade existing water, sewer, and street infrastructure:
-Replacement of existing waterlines and fire hydrants with new and larger diameter waterlines.
-Rehabilitation of existing sewer lines
-Resurfacing impacted neighborhood streets.
-Installation of new sidewalks, curb, and gutter

Justification:

The existing waterlines are undersized and have reached the end of their useful life. Lining and rehabilitation of sanitary sewer manholes and lines will reduce inflow and infiltration problems within the system. The existing neighbhorhood streets require resurfacing, which is most cost effective to complete after the replacement of underground utilities. The neighbhorhood also lacks sidewalks.

Project Costs:

Administration	-
Legal	-
Right-of-Way	-
Construction	7,185,600
Planning	
Design/Engineering	308,000
Equipment	-
Contingency	-
Other	-
Total:	$ 7,493,600

Funding Sources:

General Fund		76,440
Utilities Fund		158,560
Sales Tax Fund		2,834,000
Loan	Water	1,863,650
Loan	Sewer	1,560,950
Grant	State	1,000,000
Grant		-
Other		-
Other		-
	Total:	$ 7,493,600

CIP Project Request Form — 2024

Title: Sidewalk Improvements

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2023

Description:

The project will identify and complete gaps within existing neighborhoods and make repairs.

Justification:

The project will enhance pedestrian safety.

Project Costs:

Administration	-
Legal	-
Right-of-Way	-
Construction	50,000
Planning	-
Design/Engineering	-
Equipment	-
Contingency	-
Other	-
Total:	$ 50,000

Funding Sources:

General Fund		50,000
Utilities Fund		-
Sales Tax Fund		-
Loan		-
Loan		-
Grant		-
Grant		-
Other		-
Other		-
Total:		$ 50,000

CIP Project Request Form — 2025

Title: Oxidation Ditch Refurbishment

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2022

Description:

The oxidation ditch was removed from service due to a leaking structure and failed equipment. This project will make the required structural repairs and replace all failed and substandard equipment.

Justification:

This facility is in need of repair to achieve compliance with the conditions of the existing permit with the Florida Department of Environmental Protection (FDEP).

Project Costs:

Administration	-
Legal	-
Right-of-Way	-
Construction	1,446,720
Planning	-
Design/Engineering	113,000
Equipment	-
Contingency	361,680
Other	-
Total:	$ 1,921,400

Funding Sources:

General Fund		-
Utilities Fund		-
Sales Tax Fund		-
Loan	Sewer	1,921,400
Loan		-
Grant		-
Grant		-
Other		-
Other		-
Total:		$ 1,921,400

CIP Project Request Form — 2026

Title: Park Development

Details:

Department	City Manager	Contact Person	Jared Cobb
Division	N/A	Original CIP Year	2026

Description:

The city owns waterfront property located off West Miracle Strip Parkway that is approximately fifty (50) feet wide. This project will explore the potential for development of a waterfront park.

Justification:

The project would increase public access to the Santa Rosa Sound.

Project Costs:

Administration	-
Legal	-
Right-of-Way	-
Construction	-
Planning	25,000
Design/Engineering	-
Equipment	-
Contingency	-
Other	-
Total:	$ 25,000

Funding Sources:

General Fund	25,000
Utilities Fund	-
Sales Tax Fund	-
Loan	-
Loan	
Grant	-
Grant	-
Other	-
Other	-
Total:	$ 25,000

Appendix

GENERAL FUND		
<u>**LEGISLATIVE CAPITAL ITEMS**</u>		
COMPUTER SOFTWARE & EQUIPMENT	$ 1,500.00	Miscellaneous computer hardware
6400		
TOTAL LEGISLATIVE CAPITAL ITEMS	**$ 1,500.00**	
<u>**EXECUTIVE CAPITAL ITEMS**</u>		
FURNITURE & EQUIPMENT		
6411	$ 3,500.00	Office furniture
TOTAL EXECUTIVE CAPITAL ITEMS	**$ 3,500.00**	
<u>**CLERK CAPITAL ITEMS**</u>		
COMPUTER SOFTWARE & EQUIPMENT		
6400	$ 1,500.00	Miscellaneous computer hardware
TOTAL CLERK CAPITAL ITEMS	**$ 1,500.00**	
<u>**IT CAPITAL ITEMS**</u>		
COMPUTER SOFTWARE & EQUIPMENT		
6400	$ 8,000.00	Miscellaneous computer hardware
TOTAL IT CAPITAL ITEMS	**$ 8,000.00**	
<u>**FACILITIES CAPITAL ITEMS**</u>		
BUILDINGS	$ 25,000.00	Office space for Public Works Director
6210		
INFRASTRUCTURE		
6310	$ 200,000.00	City Hall/Library building and security improvements, bathroom addition/updates to Fire Department
	$ 75,000.00	Landscaping and building improvements for City Hall/Library
TOTAL FACILITIES CAPITAL ITEMS	**$ 300,000.00**	
<u>**STREETS CAPITAL ITEMS**</u>		
INFRASTRUCTURE		
6310	$ 1,545,713.00	Springdale Park Neighborhood streets and sidewalks
	$ 50,000.00	Brian Circle sidewalks
	$ 2,697,625.00	Azalea Park Neighborhood streets and sidewalks
MACHINERY & EQUIPMENT		
6410	$ 50,000.00	Gator, Concrete Mixer, and Mower
TOTAL STREET CAPITAL ITEMS	**$ 4,343,338.00**	
<u>**PARKS CAPITAL ITEMS**</u>		
INFRASTRUCTURE		
6310	$ 150,000.00	Misty Water Pier replacement
	$ 300,000.00	Azalea Park Improvements
	$ 825,000.00	S. Christobal Rd. Park
TOTAL PARKS CAPITAL ITEMS	**$ 1,275,000.00**	
<u>**STORMWATER CAPITAL ITEMS**</u>		
INFRASTRUCTURE		
6310	$ 1,268,678.00	Rehabilitation of Ray's Pond
	$ 161,050.00	Azalea Park Neighborhood Improvements
TOTAL STORMWATER CAPITAL ITEMS	**$ 1,429,728.00**	
TOTAL GENERAL FUND	**$ 7,362,566.00**	

PUBLIC UTILITIES FUND

WATER CAPITAL ITEMS

INFRASTRUCTURE

6310	$ 2,387,650.00	Azalea Park Neighborhood Improvements
	$ 181,755.00	Springdale Park Neighborhood Improvements
	$ 40,000.00	Well 3 ground storage tank rehabilitation

MACHINERY & EQUIPMENT

6410	$ 10,000.00	Street saw
	$ 4,000.00	Demo saw
	$ 50,000.00	valve insertions
	$ 8,000.00	Security cameras for the water wells
	$ 7,000.00	Chlorine regulators

TOTAL WATER CAPITAL ITEMS	**$ 2,688,405.00**

SEWER CAPITAL ITEMS

INFRASTRUCTURE

6310	$ 57,950.00	Springdale Park Neighborhood improvements, demolition of
	$ 2,088,700.00	Azalea Park Neighborhood Improvements

MACHINERY & EQUIPMENT

6410	$ 5,000.00	Security cameras for the WWTP
	$ 3,500.00	Portable diaphragm pump
	$ 5,000.00	Replacement sprayheads at Sprayfield
	$ 165,000.00	Replacement generator for WWTP
	$ 16,000.00	Upgrade sewer camera tractor
	$ 30,000.00	Progressive cavity pumps(2)

TOTAL SEWER CAPITAL ITEMS	**$ 2,371,150.00**
TOTAL PUBLIC UTILITIES FUND	**$ 5,059,555.00**

BUDGET SUMMARY

CITY OF MARY ESTHER - FISCAL YEAR 2023/2024

THE ADOPTED OPERATING BUDGET EXPENDITURES OF THE CITY OF MARY ESTHER ARE 14.1% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund:	5.0261
Voted Fund:	0.0000

ESTIMATED REVENUES:	GENERAL FUND	PUBLIC UTILTIES FUND	HALF-CENT SALES SURTAX	TOTAL ALL FUNDS
Taxes: Millage per $1,000				
Ad Valorem (5.0261 Mils)	**$2,154,383**	0	0	2,154,383
Federal/State Grants	1,187,775	0	0	1,187,775
Franchise Tax	240,000	0	0	240,000
Utility Tax	853,484	0	0	853,484
Business Taxes and Fees	96,000	0	0	96,000
Intergovernmental Revenue	862,500	0	495,000	1,357,500
Charges for Services	114,439	3,171,297	0	3,285,736
Fines and Forfeitures	7,000	0	0	7,000
Interest Earned/Other	1,298,779	4,864,465	0	6,163,244
TOTAL SOURCES	**$6,814,360**	**$8,035,762**	**$495,000**	**$15,345,122**
Transfers In	2,411,145	0	0	2,411,145
Fund Balance/Reserves/Net Assets	6,297,636	3,194,370	1,916,145	11,408,151
TOTAL REVENUES, TRANSFERS & BALANCES	**$15,523,141**	**$11,230,132**	**$2,411,145**	**$29,164,418**
EXPENDITURES				
General Government	1,319,705	0	0	1,319,705
Public Safety	1,654,154	0	0	1,654,154
Water/Sewer Operating Exp.	0	7,897,082	0	7,897,082
Maintenance/Transportation	8,213,894	0	0	8,213,894
Library	465,299	0	0	465,299
TOTAL EXPENDITURES	**$11,653,052**	**$7,897,082**	**$0**	**$19,550,134**
Transfers Out	0	0	2,411,145	2,411,145
Fund Balance/Reserves/Net Assets	3,870,089	3,333,050	0	7,203,139
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	**$15,523,141**	**$11,230,132**	**$2,411,145**	**$29,164,418**

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGET(S) ARE ON FILE IN THE OFFICE OF THE ABOVE REFERENCED TAXING AUTHORITY AS A PUBLIC RECORD.

PAYROLL BUDGET										
POSITION	**SALARY**	**SICK**	**STIPEND**	**SUBTOTAL**	**SS**	**RETIRE**	**INS**	**W/C**	**MEDICARE**	**TOTAL**
MAYOR	4,200	-	-	4,200	260	-	-	100	61	4,621
COUNCILMEMBER	3,000	-	-	3,000	186	-	-	100	44	3,330
COUNCILMEMBER	3,000	-	-	3,000	186	-	-	100	44	3,330
COUNCILMEMBER	3,000	-	-	3,000	186	-	-	100	44	3,330
COUNCILMEMBER	3,000	-	-	3,000	186	-	-	100	44	3,330
COUNCILMEMBER	3,000	-	-	3,000	186	-	-	100	44	3,330
CITY MANAGER	128,530	2,472	-	131,002	8,122	18,340	14,800	100	1,900	174,264
ADMINISTRATIVE COORDINATOR	63,527	1,222	-	64,749	4,014	9,065	26,900	100	939	105,767
CITY CLERK	80,186	1,542	-	81,728	5,067	11,442	26,900	100	1,185	126,422
DEPUTY CITY CLERK PART-TIME	32,000	-		32,000	1,984	-	-	100	464	34,548
FINANCE DIRECTOR	115,000	2,212	6,120	123,332	7,647	17,266	2,880	100	1,788	153,013
PUBLIC WORKS DIRECTOR	98,700	1,898	-	100,598	6,237	14,084	26,900	100	1,459	149,378
ACCOUNTING CLERK	43,727	841	-	44,568	2,763	6,240	14,800	100	646	69,117
UTILITY BILLING	49,270	948	-	50,218	3,113	7,030	26,900	100	728	88,090
COMMUNITY DEVELOPMENT DIRECT(	80,186	1,542	-	81,728	5,067	11,442	26,900	100	1,185	126,422
CODE COMPLIANCE OFFICER	63,000	1,212	-	64,212	3,981	8,990	14,800	1,000	931	93,913
PERMIT TECHNICIAN	42,418	816	-	43,234	2,680	6,053	14,800	100	627	67,494
MAINTENANCE SUPERVISOR	70,175	1,350	-	71,525	4,435	10,013	14,800	2,900	1,037	104,710
MAINTENANCE TECH	43,438	835	-	44,273	2,745	6,198	14,800	2,900	642	71,559
MAINTENANCE TECH	41,938	807	-	42,745	2,650	5,984	14,800	2,900	620	69,699
MAINTENANCE TECH	40,438	778	-	41,216	2,555	5,770	14,800	2,900	598	67,839
MAINTENANCE TECH	38,938	749	-	39,687	2,461	5,556	26,900	2,900	575	78,079
MAINTENANCE TECH	38,938	749	-	39,687	2,461	5,556	26,900	2,900	575	78,079
LIBRARY DIRECTOR	81,221	1,562	-	82,783	5,133	11,590	14,800	100	1,200	115,605
YOUTH SERVICES	48,385	930	-	49,315	3,058	6,904	14,800	100	715	74,892
LIBRARY TECH	43,865	844	-	44,709	2,772	6,259	21,000	100	648	75,488
LIBRARY TECH	40,864	786	6,120	47,770	2,962	6,688	2,880	100	693	61,092
LIBRARY TECH	37,865	728	6,120	44,713	2,772	6,260	2,880	100	648	57,374
LIBRARY PART-TIME	18,872	-	-	18,872	1,170	-	-	100	274	20,416
LIBRARY PART-TIME	19,715	-	-	19,715	1,222	-	-	100	286	21,323
	1,380,396	**24,819**	**18,360**	**1,423,575**	**88,262**	**186,730**	**365,940**	**20,700**	**20,642**	**2,105,849**

PROGRAM ALLOCATION										
POSITION	SALARY	SICK	STIPEND	SUBTOTAL	SS	RETIRE	INS	W/C	MEDICARE	TOTAL
LEGISLATIVE	19,200	-	-	19,200	1,190	-	-	600	278	21,269
EXECUTIVE	166,499	3,202	-	169,700	10,521	23,758	34,840	170	2,461	241,451
CITY CLERK	112,186	1,542	-	113,728	7,051	11,442	26,900	200	1,649	160,970
FINANCE	66,245	1,274	3,060	70,579	4,376	9,881	4,400	70	1,023	90,330
HUMAN RESOURCES	12,705	244	-	12,950	803	1,813	5,380	20	188	21,153
PLANNING	89,939	1,730	-	91,669	5,683	12,834	29,190	320	1,329	141,025
CODE COMPLIANCE	52,119	1,002	-	53,121	3,293	7,437	13,050	710	770	78,382
BUILDING	43,546	837	-	44,384	2,752	6,214	14,260	170	644	68,423
LIBRARY (FT)	252,200	4,850	12,240	269,290	16,696	37,701	56,360	500	3,905	384,451
LIBRARY (PT)	38,587	-	-	38,587	2,392	-	-	200	560	41,738
FACILITIES	37,257	716	-	37,973	2,354	5,316	13,990	1,750	551	61,934
STREETS	64,643	1,243	-	65,886	4,085	9,224	25,290	3,490	955	108,930
PARKS	156,673	3,013	-	159,685	9,900	22,356	61,880	8,720	2,315	264,857
STORMWATER	64,643	1,243	-	65,886	4,085	9,224	25,290	3,490	955	108,930
GENERAL FUND	**1,176,441**	**20,897**	**15,300**	**1,212,638**	**75,184**	**157,199**	**310,830**	**20,410**	**17,583**	**1,793,844**
WATER	101,977	1,961	1,530	105,468	6,539	14,766	27,555	145	1,529	156,002
SEWER	101,977	1,961	1,530	105,468	6,539	14,766	27,555	145	1,529	156,002
UTILITIES FUND	**203,955**	**3,922**	**3,060**	**210,937**	**13,078**	**29,531**	**55,110**	**290**	**3,059**	**312,005**

PAYROLL ALLOCATION																
POSITION	**LEG**	**EXEC**	**CLERK**	**FIN**	**HR**	**PLAN**	**CODE**	**BLDG**	**LIB**	**FAC**	**STR**	**PARK**	**STORM**	**WTR**	**SWR**	**TOTAL**
MAYOR	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
COUNCILMEMBER	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
COUNCILMEMBER	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
COUNCILMEMBER	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
COUNCILMEMBER	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
COUNCILMEMBER	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
CITY MANAGER	0.00	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.05	0.05	1.00
CITY CLERK	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
DEPUTY CITY CLERK	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50
FINANCE DIRECTOR	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.25	0.25	1.00
PUBLIC WORKS DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.10	0.20	0.10	0.25	0.25	1.00
ACCOUNTING CLERK	0.00	0.00	0.00	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40	0.40	1.00
UTILITY BILLING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	1.00
ADMINISTRATIVE COORDINAT(	0.00	0.80	0.00	0.00	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
COMMUNITY DEVELOPMENT D	0.00	0.00	0.00	0.00	0.00	0.70	0.10	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
CODE OFFICER	0.00	0.00	0.00	0.00	0.00	0.20	0.70	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
PERMIT TECHNICIAN	0.00	0.00	0.00	0.00	0.00	0.50	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
MAINTENANCE SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.20	0.50	0.20	0.00	0.00	1.00
MAINTENANCE TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.20	0.50	0.20	0.00	0.00	1.00
MAINTENANCE TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.20	0.50	0.20	0.00	0.00	1.00
MAINTENANCE TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.20	0.50	0.20	0.00	0.00	1.00
MAINTENANCE TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.20	0.50	0.20	0.00	0.00	1.00
MAINTENANCE TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.20	0.50	0.20	0.00	0.00	1.00
LIBRARY DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
YOUTH SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
LIBRARY TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
LIBRARY TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
LIBRARY TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
LIBRARY PART-TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
	6.00	**1.70**	**1.50**	**0.70**	**0.20**	**1.40**	**0.80**	**0.80**	**6.00**	**0.70**	**1.30**	**3.20**	**1.30**	**1.45**	**1.45**	**28.50**

AGENDA ITEM

Agenda Item 5.1.

TO: Honorable Mayor and Members of the City Council

FROM: Jared Cobb, City Manager

DATE: September 20, 2023

SUBJECT: Consideration of FY 2024 Pay Schedule

BACKGROUND:
The Pay Schedule is considered annually to reflect any proposed changes to employee pay resulting from a compensation study, cost-of-living adjustment, or to account for reclassified/additional positions.

DISCUSSION:
The FY 2024 Budget includes a 5% cost-of-living adjustment for all staff to address inflation. Additionally, the Assistant to the City Manager has been reclassified to Administrative Coordinator; City Planner position has been reclassified to Community Development Director; and the new position of Public Works Director has been added.

FINANCIAL IMPACT:
The proposed cost-of-living adjustment, position reclassifications, and additional positions are included in the FY 2024 Budget.

RECOMMENDATION:
Motion to approve the FY 2024 Pay Schedule as presented.

ATTACHMENT(S):
1. Proposed FY 2024 Pay Schedule

FY 2024 PAY SCHEDULE

POSITION	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
FINANCE DIRECTOR	$94,600	$98,000	$101,400	$104,800	$108,200	$111,600	$115,000	$118,400	$121,800	$125,200
	$45.48	$47.12	$48.75	$50.38	$52.02	$53.65	$55.29	$56.92	$58.56	$60.19
PUBLIC WORKS DIRECTOR	$82,953	$85,203	$87,452	$89,702	$91,951	$94,201	$96,450	$98,700	$100,949	$103,199
	$39.88	$40.96	$42.04	$43.13	$44.21	$45.29	$46.37	$47.45	$48.53	$49.61
CITY CLERK	$71,188	$73,437	$75,687	$77,936	$80,186	$82,435	$84,685	$86,934	$89,184	$91,433
	$34.22	$35.31	$36.39	$37.47	$38.55	$39.63	$40.71	$41.80	$42.88	$43.96
COMMUNITY DEVELOPMENT DIRECTOR	$71,188	$73,437	$75,687	$77,936	$80,186	$82,435	$84,685	$86,934	$89,184	$91,433
	$34.22	$35.31	$36.39	$37.47	$38.55	$39.63	$40.71	$41.80	$42.88	$43.96
LIBRARY DIRECTOR	$65,474	$67,724	$69,973	$72,223	$74,472	$76,722	$78,971	$81,221	$83,470	$85,720
	$31.48	$32.56	$33.64	$34.72	$35.80	$36.89	$37.97	$39.05	$40.13	$41.21
MAINTENANCE SUPERVISOR	$54,429	$56,678	$58,928	$61,177	$63,427	$65,676	$67,926	$70,175	$72,425	$74,674
	$26.17	$27.25	$28.33	$29.41	$30.49	$31.58	$32.66	$33.74	$34.82	$35.90
ADMINISTRATIVE COORDINATOR	$52,280	$54,529	$56,779	$59,028	$61,278	$63,527	$65,777	$68,026	$70,275	$72,424
	$25.13	$26.22	$27.30	$28.38	$29.46	$30.54	$31.62	$32.70	$33.79	$34.82
CODE COMPLIANCE OFFICER	$49,422	$51,685	$53,948	$56,211	$58,474	$60,737	$63,000	$65,263	$67,526	$69,789
	$23.76	$24.85	$25.94	$27.02	$28.11	$29.20	$30.29	$31.38	$32.46	$33.55
LIBRARY YOUTH COORDINATOR	$42,387	$43,886	$45,386	$46,886	$48,385	$49,885	$51,385	$52,885	$54,384	$55,884
	$20.38	$21.10	$21.82	$22.54	$23.26	$23.98	$24.70	$25.43	$26.15	$26.87
PERMIT TECHNICIAN	$39,419	$40,917	$42,418	$43,918	$45,417	$46,917	$48,417	$49,917	$51,416	$52,916
	$18.95	$19.67	$20.39	$21.11	$21.83	$22.56	$23.28	$24.00	$24.72	$25.44
UTILITY BILLING CLERK	$35,773	$37,272	$38,772	$40,272	$41,771	$43,271	$44,771	$46,271	$47,770	$49,270
	$17.20	$17.92	$18.64	$19.36	$20.08	$20.80	$21.52	$22.25	$22.97	$23.69
LIBRARY TECHNICIAN	$33,366	$34,865	$36,365	$37,865	$39,364	$40,864	$42,365	$43,865	$45,364	$46,864
	$16.04	$16.76	$17.48	$18.20	$18.93	$19.65	$20.37	$21.09	$21.81	$22.53
ACCOUNTING CLERK	$33,229	$34,728	$36,228	$37,728	$39,227	$40,727	$42,227	$43,727	$45,226	$46,726
	$15.98	$16.70	$17.42	$18.14	$18.86	$19.58	$20.30	$21.02	$21.74	$22.46
MAINTENANCE TECHNICIAN	$32,940	$34,439	$35,939	$37,439	$38,938	$40,438	$41,938	$43,438	$44,937	$46,437
	$15.84	$16.56	$17.28	$18.00	$18.72	$19.44	$20.16	$20.88	$21.60	$22.33
PART-TIME/SEASONAL/TEMPORARY	$29,047	$30,546	$32,046	$33,546	$35,045	$36,545	$38,045	$39,545	$41,044	$42,544
	$13.96	$14.69	$15.41	$16.13	$16.85	$17.57	$18.29	$19.01	$19.73	$20.45

Note: Compensation above is based on 2,080 hours. Non-exempt, part-time, seasonal, and temporary positions are paid hourly based on time worked.

AGENDA ITEM

Agenda Item 6.1.

TO: Honorable Mayor and Members of the City Council

FROM: Heather Day, Finance Director

DATE: September 20, 2023

SUBJECT: Reading of Resolution 23-04, Amending the Comprehensive, Fee, Fine and Revenue Schedule

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BACKGROUND:
Notice of intent to increase water and sewer rates was provided to each customer through the utility's billing process on September 1st, 2023. If Resolution 23-04 is approved, the December 1st, 2023 utility bill will reflect a 5% increase in water and sewer rates.

DISCUSSION:
Resolution 23-04 proposes a modification to the City's Comprehensive Fee, Fine, and Revenue Schedule, incorporating a 5% increase in water and sewer utility rates. As deliberated in prior budget sessions, this adjustment aims to align with the rising cost of inflation.

FINANCIAL IMPACT:
The adjustment in water and sewer utility rates will lead to a corresponding rise in utility fund revenues, supporting the goal of being a self-sustaining fund.

RECOMMENDATION:
Motion to approve Resolution 23-04, amending the Comprehensive Fee, Fine, and Revenue Schedule.

ATTACHMENT(S):
1. Resolution 23-04
2. Comprehensive Fee, Fine and Revenue Schedule

RESOLUTION 23-04

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARY ESTHER, FLORIDA PROVIDING FOR AUTHORITY; AMENDING THE COMPREHENSIVE FEE, FINE, AND REVENUE SCHEDULE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City**'s** Comprehensive Fee, Fine and Revenue Schedule establishes revenue guidelines and a fee and fine schedule which includes the Water and Sewer fees; and

***WHEREAS*,** the City Council has determined that the City can benefit by revising the Comprehensive Fee, Fine and Revenue Schedule's Water and Sewer fees**;** and

***WHEREAS*,** the City Council has determined that the City's Water and Sewer fees shall be increased as shown on Exhibit A to this Resolution, to make the Water Sewer Enterprise Fund an economically self-sustaining fund.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Mary Esther, Florida that:

Section I: Authority. Authority for enactment of this Resolution is Section 166.021, *Florida Statutes.*

Section 2. Account Guide – Water Sewer Fees. The City of Mary Esther hereby revises the Water and Sewer fees as set forth in Exhibit A attached hereto for reference and adopted by the City Council.

Section 3. Repealer Clause. All sections or parts of sections of any City of Mary Esther's Ordinances or parts of Ordinances, and any City of Mary Esther's Resolutions or parts of Resolutions, and any City of Mary Esther's Policies or parts of Policies, which are in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. Effective Date. The fees for Water Sewer as adopted herein will become effective with the start of the service period for which monthly utility bills are prepared on or after October 15, 2023.

SO DONE this 20th day of September 2023.

By: ____________________________
Chris Stein, Mayor

ATTEST:

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Valerie Broxson
City Clerk

EXHIBIT A
TO RESOLUTION 23-04

Water Service Charges.

For the purpose of determining the "Ready to Serve" water rate for commercial customers, "Commercial 1" customer accounts are identified as customer accounts with a monthly water usage of 12,000 gallons per month or less. "Commercial 2" customer accounts are identified as customer accounts with a monthly water usage of 12,001 gallons per month or more.

The following are the water service charges:

Monthly Water Rate Computation

Ready to Serve	Rate
Ready to Serve Rate Residential	$19.25
Ready to Serve Rate Commercial 1	$28.88
Ready to Serve Rate Commercial 2	$57.77

Amount of Water (per 1,000 gallons)

Consumption	Rate
0 - 3,000 gallons	$5.15
3,001 - 6,000 gallons	$5.95
6,001 - 9,000 gallons	$6.74
9,001 and up	$7.93

Sewer Service Charges.

For the purpose of determining the "Ready to Serve" sewer rate for commercial customers, "Commercial 1" customer accounts are identified as customer accounts with a monthly water usage of 12,000 gallons per month or less. "Commercial 2" customer accounts are identified as customer accounts with a monthly water usage of 12,001 gallons per month or more.

The following are the sewer service charges:

Consumption	Rate
Ready to Serve Rate Residential	$28.15
Ready to Serve Rate Commercial 1	$41.47
Ready to Serve Rate Commercial 2	$82.96

Amount of Water (per 1,000 gallons)

Consumption	Rate
0 - 3,000 gallons	$7.82
3,001 - 6,000 gallons	$8.93
6,001 - 9,000 gallons	$10.12
9,001 and up	$11.87

<u>WATER AND SEWER SERVICE FEES AND CHARGES</u>

For the purpose of determining the "Ready to Serve" water and sewer rates for commercial customers, "Commercial 1" customer accounts are identified as customer accounts with a monthly water usage of 12,000 gallons per month or less. "Commercial 2" customer accounts are identified as customer accounts with a monthly water usage of 12,001 gallons per month or more.

The following fees are the water service charges:

Monthly Water Rate Computation

Ready to serve rate – Residential	~~$18.34~~ $19.25
Ready to serve rate – Commercial 1	~~$27.51~~ $28.88
Ready to serve rate – Commercial 2	~~$55.02~~ $57.77

Amount of Water (per 1,000 gallons)	Rate
0-3,000 gallons	~~$4.91~~ $5.15
3,001-6,000 gallons	~~$5.67~~ $5.95
6,001-9,000 gallons	~~$6.42~~ $6.74
9,001 gallons and up	~~$7.56~~ $7.93

The following fees are the sewer service charges:

<u>Monthly Sewer Rate Computation</u>

Ready to serve rate – Residential	~~$26.81~~ $28.15
Ready to serve rate – Commercial 1	~~$39.50~~ $41.47
Ready to serve rate – Commercial 2	~~$79.01~~ $82.96

Amount of Water (per 1,000 gallons)	Rate
0-3,000 gallons	~~$7.45~~ $7.82
3,001-6,000 gallons	~~$8.51~~ $8.93
6,001-9,000 gallons	~~$9.64~~ $10.12
9,001 gallons and up	~~$11.31~~$11.87

Water tap in fee

The following fees shall be charged whenever a new tap to the City's main water supply line is required. The City shall reserve the right to require a new tap for any property which has an existing tap that is structurally or mechanically failing regardless of the cause. The tap in fee shall be the responsibility of the property <u>owner and does not include the cost of the water meter and installation.</u>

Tap up to 1 inch in size, per tap	<u>$1,000.00</u>
Tap up to 2 inch in size, per tap	$<u>1,750.00</u>

Water taps larger than 2 inches shall be installed by a private utility contractor, inspected by the City and will charged the Utility Construction Inspection Fee in lieu of the tap fee. All fittings and installation expenses shall be the responsibility of the utility contractor at the property owner’s expense.

Sewer tap in fee

The following fees shall be charged to the property owner whenever a new tap to the City's main sewer system is required. Fees include the cost to install up to a 6-inch tap, with sewer lateral and public clean out placed at the property line. Taps larger than 6-inches must be completed by a private utility contractor at the property owner's expense, inspected by the City, and will be charged the Utility Construction Inspection Fee in lieu of the sewer tap fee.

The City shall reserve the right to require a new tap for any property which has an existing tap that is structurally or mechanically failing regardless of the cause.

Residential unit tap in fee $2,500.00
Commercial tap in fee per establishment or unit $2,500.00

<u>Water Meter Installation Charges</u>

The following charges include the cost of the water meter, curb stop, meter box, and installation.

5/8 x 3/4 inch $345
1 inch $415
1 ½ inch $1,373
2 inch $1,584

Water meters larger than 2 inches shall be installed by a private utility contractor at the property owner's expense. The City shall bill for the water meter at actual cost. All fittings and miscellaneous installation expenses shall be the responsibility of the utility contractor. Installations completed by a private contractor will be inspected by the City and charged the Utility Construction Inspection Fee.

Water and Sewer Ancillary Fees, Charges & Fines

The City Manager shall reserve the right to impose or withhold any of the following charges.

1. Application Fee $30.00
2. Utility Deposit $100.00
3. Late Fee (Current Balance) 10%
4. Delinquency Processing Fee $50.00
5. Service Fee*
   - Business Hours $30
   - After Hours $75
6. Meter Lock Fee $50.00
7. Meter Removal Fee $150.00
8. Meter Tampering Fee $250.00
9. Backflow Inspection $50.00
10. Plan Review Fee $150.00
11. Utility Construction Inspection Fee** $150.00
12. Fire Hydrant Meter Installation Charge
    - Application $30
    - Deposit $2,500.00
13. Fire Hydrant Set Charge/Installation $150.00
14. Install Temporary Water Meter $150.00

*Amount as specified may be charged if in the opinion of the City Manager, the equipment has been maliciously or intentionally damaged by the customer or if the damage may have been avoided or has been caused by negligence of the customer. The same shall apply to meter leak checks when the meter has been found to be operational.

**Includes initial inspection, follow up inspection and final inspection.

Note: After hours service charge is in addition to any other fees and is billed at the rate of $75.00 per hour with the minimum charge being one (1) hour.

AGENDA ITEM

Agenda Item 7.1.

TO: Honorable Mayor and Members of the City Council

FROM: Valerie Broxson, City Clerk

DATE: September 20, 2023

SUBJECT: Second Reading of Ordinance 2023-03, Compensation for Councilmembers and the Mayor

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BACKGROUND:
In 2018, Ordinance 2018-03 was adopted establishing annual salaries for the City Council and Mayor. Currently, the annual salary for the mayor is $4,200 per year, which equates to $350 per month before taxes, and the annual salary for the councilmembers is $3,000 per year, which equates to $250 per month before taxes.

In 2023, legislators passed CS/CS/SB 774, which requires elected mayors and elected members of the governing body of a municipality, as well as candidates for such offices and members of the Florida Commission on Ethics, to file an annual full disclosure of financial interests (Form 6), beginning January 1, 2024. The bill also increases the maximum civil penalty for violations of the Code of Ethics to $20,000 from $10,000.

Given the new requirement to file an annual full disclosure of financial interests (Form 6) and the increased monetary penalty for infractions, the mayor and the council may decide to hire an accountant to lessen the possibility of being charged with a civil penalty for violating the Code of Ethics. An increased salary would assist the council with paying for an accountant and keeping up with inflation.

Ordinance 2023-03 increases the monthly salary for the mayor and the council members by $100, effective April 1, 2024. The annual salary for the mayor would be $5,400 per year, which equates to $450 per month before taxes. The annual salary for the council members would be $4,200 per year, which equates to $350 per month before taxes.

DISCUSSION:
The first reading of Ordinance 2023-03 took place on Wednesday, September 6, 2023. A second reading of Ordinance 2023-03 is required to finalize the adoption of Ordinance 2023-03.

FINANCIAL IMPACT:

RECOMMENDATION:

Motion to approve Ordinance 2023-03 on second reading.

ATTACHMENT(S):
1. Ordinance 2023-03, Compensation for Councilmembers and Mayor - 2nd Reading.
2. Ordinance 2023-03, Proof of Publication

ORDINANCE NO. 2023-03

AN ORDINANCE OF THE CITY OF MARY ESTHER, FLORIDA, PROVIDING FOR AUTHORITY AND FINDINGS; PROVIDING FOR AN INCREASE IN ANNUAL SALARIES FOR THE CITY COUNCIL AND MAYOR; PROVIDING SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Mary Esther is a Florida municipal corporation existing under the laws of the State of Florida, which is governed by five (5) council members and one (1) mayor; and

WHEREAS the demands of public office for the city council members and mayor result in a large amount of time to devote toward fulfilling responsibilities and duties to the city and such other activities associated with being public officials; and

WHEREAS the City Council finds while not all time devoted to civic service can or should be compensated in full, it is in the public's best interest to ensure that public officials are not required to have undue costs and financial burdens due to their public service; and

WHEREAS, pursuant to the City of Mary Esther Charter Article III, Sec. 3.06 provides for how any increase in salary for the City Council and Mayor must be enacted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MARY ESTHER, FLORIDA AS FOLLOWS:

Section 1. Authority and Findings

The authority for an increase in salary for the city council members and the mayor is contained in Section 3.06 of the Mary Esther City Charter. The above recitals and findings set forth above are hereby adopted as additional legislative findings.

Section 2. Increase in Annual Salary for City Council and Mayor

The City Council hereby increases the annual salary for the city council members and mayor, which will be paid in accordance with the City's Pay Policy for city employees as follows:

City Council Annual Salary	$4,200 ($350 per month)
Mayor's Annual Salary	$5,400 ($450 per month)

The Salaries will be subject to any and all local, state, and federal taxes.

Section 3. Severability

If any provision of this ordinance or its application to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of this ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are severable.

Section 4. Effective Date

This ordinance shall take effect on April 1, 2024, provided the adoption of the ordinance was at least six (6) months prior to the terms beginning of the council members and mayor elected at the next regular election.

SO DONE THIS ___ DAY OF _______________, 2023.

By: ____

Christopher Stein, Mayor
City of Mary Esther, Florida

ATTEST:

____
Valerie Broxson
City Clerk

1st Reading: September 6, 2023
Published: September 8, 2023
2nd Reading: September 20, 2023

Time adopted: _________________

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STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Northwest Florida Daily News, published in Okaloosa County, Florida; that the attached copy of advertisement, being a Public Notices, was published on the publicly accessible website of Okaloosa County, Florida, or in a newspaper by print in the issues of, on:

09/08/2023

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 09/08/2023

Legal Clerk

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3/7/27

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PUBLIC NOTICE
CITY OF MARY ESTHER

All residents of the City of Mary Esther, Florida, are hereby notified that at the Special Meeting of the City Council on Wednesday, September 20, 2023, at 6:00 p.m. the second and final reading of the following ordinances as written in title below will be heard. A copy of the entire ordinance is available for inspection by the public in the City Clerk's Office at City Hall, 195 Christobal Road N in Mary Esther.

ORDINANCE NO. 2023-01
AN ORDINANCE OF THE CITY OF MARY ESTHER, IN OKALOOSA COUNTY, FLORIDA, ADOPTING AN AD VALOREM TAX MILLAGE RATE OF 5.0261 MILLS FOR THE 2023-2024 TAXABLE YEAR; AND PROVIDING FOR AN EFFECTIVE DATE.

ORDINANCE NO. 2023-03
AN ORDINANCE OF THE CITY OF MARY ESTHER, FLORIDA, PROVIDING FOR AUTHORITY AND FINDINGS; PROVIDING FOR AN INCREASE IN ANNUAL SALARIES FOR THE CITY COUNCIL AND MAYOR; PROVIDING SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

If a person decides to appeal any decision made with respect to any matter considered at such meeting, such person may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based. The facility is handicap accessible. If special accommodations are needed for sight, sound, language, or physical impairment, please contact the City Clerk at least 48 hours prior to the meeting by calling 243-3566, ext. 113.

Valerie Broxson
City Clerk
Pub: Sept 8, 2023; #9244629