



CITY OF MONTICELLO OPERATING BUDGET

October 1, 2023–September 30, 2024

**Tentative Budget Hearing - September 6, 2023
Adopted September 18, 2023**

RECAP

	2023-2024 BUDGET
<u>GENERAL FUND</u>	
TOTAL REVENUE - GENERAL FUND	3,444,546
Expenses - General Fund	
General Administrative	847,884
Law Enforcement	1,083,715
Fire Control	38,448
Streets/Parks/Cemeteries/Animal Control	1,474,499
TOTAL EXPENSES - GENERAL FUND	3,444,546
<u>WATER/SEWER FUND</u>	
TOTAL REVENUE - WATER/SEWER FUND	2,007,185
Expenses - Water/Sewer	
Water Operating Expenses	617,386
Sewer Operating Expenses	1,389,800
TOTAL EXPENSES - WATER/SEWER FUND	2,007,185
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Impact Fees - Revenue	361,000
Impact Fees - Expenses	361,000
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<u>GRANTS</u>	
General Fund Grant Income	2,064,000
General Fund Grant Expense	2,064,000
Water/Sewer Grant Revenue	5,188,000
Water/Sewer Grant Expense	5,188,000
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General Fund Carried Forward Balance (as amended)	5,427,594
Water/Sewer Carried Forward Balance (as amended)	12,206,647
Impact Fees Carried Forward Balance	371,290
COMBINED CARRIED FORWARD/BEG. BALANCE	18,005,531
COMBINED GENERAL FUND, WATER/SEWER FUND, GRANT REVENUE	12,703,731
COMBINED GENERAL FUND, WATER/SEWER FUND, GRANT EXPENSES	12,703,731
General Fund Carried Forward Balance	5,427,594
Water/Sewer Carried Forward Balance	12,206,647
Impact Fees Carried Forward Balance	57,290
COMBINED ENDING BALANCE	17,691,531

**2023-2024
BUDGET**

Account	GENERAL FUND - REVENUE	
311.100	Ad Valorem	839,370
312.300	New Local Option Fuel Tax	44,000
312.400	Local Option Gas Tax	80,400
312.600	One-Cent Local Option Sales Tax	267,400
312.650	One-Cent Local Option Sales Tax-Quarterly	105,600
313.100	Franchise Fees - Electricity	234,100
314.100	Utility Tax - Electricity	274,600
314.800	Utility Tax-Propane/Fuel Oil	27,600
315.000	Communications Services Tax	61,800
321.000	Business Taxes	0
329.000	Animal Control / County Labor Reimbursements	1,960
335.120	State Shared Revenue	174,600
335.140	Mobile Homes Licenses	1,180
335.150	Alcoholic Beverage Licenses	4,300
335.180	Local 1/2 Cent Sales Tax	470,500
341.200	Development Review Fees	6,900
342.200	Fire Assessment - City Share	38,448
343.400	Garbage/Solid Waste	330,000
	Solid Waste Tipping Fee Reimbursements	104,000
	Storm Water Assessment	8,400
343.600	DOT Lighting Reimbursement	27,742
343.800	Cemetery Sales	26,000
343.920	DOT Roadside Maintenance	51,646
347.400	Special Events Fees	1,600
351.010	Fines/Judgments	11,400
369.000	Miscellaneous Revenue	6,000
365.000	Sale of Scrap/Surplus Material	9,100
389.400	FLC Safety Grant Program Revenue	800
369.100	Capital Contributions (Donations)	9,100
	Other Contributions/From Carryforward	100,000
	From Law Enforcement Reserves	2,000
	From Facilities Management Reserve	53,000
	From Gen Fund Reserves-Street Vehicle/Equip.	18,000
	From Cemetery Trust Fund	10,000
338.100	From New Loc Option Gas Tax Reserves	30,000
	From Gen Fund Reserves - City Hall Improvements	13,000
	TOTAL GENERAL REVENUE	3,444,546
	GENERAL - GRANT /APPROPRIATION REVENUE	
331.540	CDBG	700,000
334.000	SCOP - Street Paving - S Water St	35,000
	Other Street Improvement Grants	225,000
	FEMA Hazard Mitigation	500,000
331.250	Police Grant - Vehicles/Equipment	65,000
331.600	American Rescue Plan Act	524,000
331.200	Fire Department Grants	15,000
338.100	Other Grants/Bond Revenues	0
	TOTAL GRANT REVENUE-GEN FUND	2,064,000

**2023-2024
BUDGET**

**Account GEN ADMINISTRATIVE EXPENSE
Salaries**

511.011	Legislative - City Council	40,000
512.011	Executive Salaries	
	City Manager	90,000
	City Clerk/Treasurer	65,000
512.012	Regular Salaries	
	Deputy Clerk	43,556
	Intern	6,000
	Sick/Annual Leave - Termination	1,000
	Performance/Merit Bonus	2,000
	Total Salaries	<u>247,556</u>
512.021	FICA	18,938
513.022	Retirement Contributions Non-Police Personnel	169,900
513.023	Group Health/Group Life	27,800
513.024	Employee Assistance Program	640
513.025	Unemployment Compension	3,100
	TOTAL PERSONNEL SERVICES	<u>467,934</u>
	Operating Expenses	
511.040	Council Member Travel/Education Expense	6,000
512.040	Travel-City Manager/City Clerk	2,000
519.031	Professional Services Including Lobbyist	28,000
513.032	Accounting and Auditing	28,500
514.031	City Attorney services plus travel	35,000
	New Tuition/Certification Reimbursement	1,000
519.034	Contract Services-pest control, etc.	490
519.039	Gas/Oil - City Manager	360
519.041	Communications	5,000
519.042	Freight/Postage/Delivery	3,600
519.043	Utility Services	5,700
519.044	Rentals and Leases	650
519.045	Insurance	120,100
519.046	Repairs/Maintenance City Hall	13,000
519.047	Facilities Management Reserve	8,000
519.048	Rentals-Christmas Pole Decorations	3,500
519.049	Current Charges	18,000
519.050	Advertising	12,700
519.051	Office Supplies/Equipment	5,100
519.052	Operating Supplies/Maintenance	950
519.054	Membership/Educational Costs	3,000
519.055	IT Support/Programming/Website	8,900
519.200	Development Review Fees	10,000
515.049	Election Expense	2,000
581.000	Bank Service Fees	2,400
	Cemetery Trust Fund Transfer	26,000
207.212	Due To Water/Sewer Fund	30,000
	TOTAL OPERATING EXPENSES	<u>379,950</u>
	TOTAL GENERAL ADMIN EXPENSE	<u>847,884</u>

**2023-2024
BUDGET**

GENERAL FUND - GRANT/APPROPRIATION EXPENSES

536.08 CDBG	700,000
549.000 SCOP - Street Paving - S Water St	35,000
Other Street Improvement Grants	225,000
FEMA Hazard Mitigation	500,000
521.600 Police Grant - Vehicles/Equipment	65,000
559.100 American Rescue Plan Act Allotment	524,000
522.100 Fire Department Grants	15,000
549.100 Other Grant Funding /Bond Project Paving	0
TOTAL GRANT EXPENSES-GEN FUND	<u>2,064,000</u>

2023-2024
BUDGET**Account LAW ENFORCEMENT**

521.012	Officer Salaries	
	Chief	77,250
	Captain	70,036
	Lieutenant	56,142
	Sargeant	54,192
	Patrol Officer	50,142
	Patrol Officer	50,142
	Patrol Officer	50,142
	Patrol Officer	50,142
	Patrol Officer	50,142
	Patrol Officer	0
521.013	Sick/Annual Leave-Termination	5,200
521.018	Sick/Annual Leave Buyback	3,500
	Overtime - Police	67,600
521.015	Incentive Pay (Training) - Officers	5,400
521.016	On-Call Pay	3,500
	Midnight Pay - Officers	5,720
	Bonus	13,500
	TOTAL OFFICER SALARIES	<u>612,750</u>
	Communication Salaries	
	Dispatcher Supervisor	41,363
	Dispatcher	34,270
	Dispatcher	32,949
	Dispatcher	32,949
	Dispatcher	32,949
	Dispatcher Part-Time (3positions)	4,000
	Overtime - Dispatch	15,000
	Midnight Pay - Dispatchers	1,300
	Sick Leave/Annual Leave - Termination	1,300
	Bonus	5,000
	TOTAL COMMUNICATION SALARIES	<u>201,080</u>
521.021	FICA	62,258
521.022	Retirement - Police - City Share	5,000
521.023	Group Health/Life	82,900
	TOTAL PERSONNEL SERVICES	<u>963,988</u>

2023-2024
BUDGET

LAW ENFORCEMENT EXPENSES -CONTINUED

Law Enforcement Operating Expenses

521.035	Investigations/Training	200
521.039	Gas/Oil/Grease	25,800
521.040	Travel	100
521.041	Communications	15,300
521.042	Freight/Postage/Delivery	100
521.043	Utilities	6,300
521.045	Police Liability Insurance/Claims	14,900
521.046	Repairs/Maintenance (Buildings)	1,500
521.047	Repairs/Maintenance (Vehicles/Equip)	20,000
521.057	IT Equipment and Support	1,500
521.049	Miscellaneous	3,000
521.050	Pest Control/Termite Inspection	250
521.051	Office Supplies	6,900
521.052	Operating Supplies	2,800
521.053	Uniforms	4,000
521.054	Membership/Educational	600
521.056	Equipment	8,000
	TOTAL LAW ENF. OPERATING EXPENSE	<u>111,250</u>

Capital Outlay

521.064	Vehicle	2,000
	Equipment	2,000

Reserve Funding

	Vehicles/Equip Reserve	4,477
	TOTAL CAPITAL OUTLAY	<u>8,477</u>

GRAND TOTAL-LAW ENFORCEMENT EXPENSE **1,083,715**

**2023-2024
BUDGET**

Account FIRE CONTROL

522.012 Personnel (All Volunteer)	0
Operating Expenses	
522.039 Gas/Oil/Grease	800
522.040 Travel/Per Diem	50
522.041 Communication	2,000
522.043 Utilities	1,500
522.046 Repairs/Maintenance	10,900
522.045 Insurance-Property/Liability/Workers' Comp	4,500
522.049 Miscellaneous	500
522.051 Office Supplies	50
522.052 Operating Supplies/Uniforms	2,900
522.054 Membership/Educational Costs	1,200
522.050 Pension Valuation/Pension Expense/Audit	4,800
522.064 Equipment	6,000
TOTAL OPERATING EXPENSES	<u>35,200</u>
Reserve Funding	
522.065 Fire Truck/Equipment Reserve	3,248
TOTAL CAPITAL OUTLAY	<u>3,600</u>
GRAND TOTAL - FIRE CONTROL	<u>38,448</u>

2023-2024
BUDGET

Account	STREETS/PARKS/CEMETERIES/SOLID WASTE ANIMAL CONTROL/SHOP	
541.012	Salaries	
	Public Works Director	47,502
	Street Foreman	40,152
	Operator/Inmate Crew Supervisor	31,738
	Operator - Part-Time	15,950
	Laborer/Animal Control	31,278
	Laborer	31,571
	Laborer	30,714
	Laborer/Mechanic/Driver	30,109
	Driver - Grapple Truck	39,150
541.017	Overtime/On-Call Compensation	28,502
	Performance/Merit Bonus	8,000
	TOTAL SALARIES	<u>334,666</u>
541.021	FICA	25,602
541.023	Group Health/Life	73,920
	TOTAL PERSONNEL EXPENSES	<u>434,188</u>
	Operating Expense	
541.039	Gas/Oil/Grease	45,850
541.041	Communications	2,600
541.042	Signs	8,000
541.043	Utilities	5,900
541.044	Mowing Equipment/Supplies	10,950
541.040	Special Improvement Projects	43,100
541.046	Repairs/Maintenance - Vehicles/Equipment	14,500
	Contractual Services - Roads/Sidewalks	26,400
541.047	Barricade/Cone Rental or Purchase	3,800
541.049	Current Charges	8,000
541.052	Operating Supplies	55,900
541.055	Uniforms	7,400
541.060	Street Lights	68,400
	New -Garbage Collection Services	406,500
	Solid Waste Tipping Fees	100,000
541.062	Park Supplies/Expenses	6,200
541.014	Cemetery Supplies /Improvements	10,000
541.063	Tree and Landscape Services/Supplies	7,800
	Education - Certification for Traffic Control	700
541.054	Animal Control Expenses	1,000
541.057	Animal Control - County Partnership	7,151
541.059	Lease Agreements-parking lot	1,760
549.100	County Road Bond Agreement (until 2052)	30,000
	TOTAL OPERATING EXPENSES	<u>871,911</u>

2023-2024
BUDGET**STREETS/PARKS/CEMETERIES/SOLID WASTE
ANIMAL CONTROL/SHOP EXPENSES-CONTINUED****Capital Outlay**

541.065 Equipment/Vehicle 113,000

Reserve Funding

541.068 Reserve-Veh/Equip/Street Improvements 4,000

To Paving Reserve- Local Option Gas Tax 43,000

New - To Reserve-Storm Water Assessment 8,400

TOTAL CAPITAL OUTLAY/RESERVE 168,400**GRAND TOTAL-STREETS/PARKS/
CEMETERIES/ANIMAL CONTROL/SHOP**1,474,499

2023-2024

BUDGET

Account WATER/SEWER REVENUE

343.310 Water Service Charges/Sales	444,200
343.312 Water Tap Fees	19,900
343.325 Late Charges	52,800
343.510 Sewer Service Charges	845,100
343-512 Sewer Tap Fees	27,485
369.000 Miscellaneous Revenues	13,000
From Water Vehicle/Equipment Res	27,000
From Sewer Vehicle/Equipment Res	15,000
From Sewer Asset Mgt. Reserves	50,000
From Sewer Systems Charges	347,000
From Sewer USDA Asset Reserve	15,000
From Water Asset Management	20,000
From Solar Array Debt Reserve	24,700
From Water/Sewer Emergency	12,000
From BP Reserves for CDBG Grant	50,000
From Water Systems Charges	14,000
207.214 Reimbursements from Gen. Fund	30,000
TOTAL WATER/SEWER REVENUE	<u>2,007,185</u>

WATER/SEWER GRANT / APPROPRIATION REVENUE

337.901 Water Main Replacement 2021 & 2022	40,000
Water - Other Grant Funding	400,000
334.400 Sewer - Solar Facility Grant	1,700,000
Sewer - Other Grant Funding	300,000
Sewer - Wauneehan Extension	0
389.400 Sewer - Montivilla Extension	1,390,000
331.600 American Rescue Plan Act Allotment	358,000
DEO U.S. 19 South Lift Station Improvements	1,000,000
TOTAL WATER/SEWER GRANT INCOME	<u>5,188,000</u>

	2023-2024 BUDGET
Account WATER EXPENSES	
533.012 Salaries	
Lead Operator-Water	49,400
Deputy Clerk - Utilities	36,373
Water Specialist	31,842
Meter Reader	31,195
Water Specialist	27,959
Water Specialist	32,962
533.017 Overtime/On-Call	20,400
Sick Leave/Annual Leave - Separation	400
Performance/Merit Bonus	6,000
TOTAL SALARIES	<u>236,531</u>
533.021 FICA	18,095
533.023 Group Health/Life	45,100
TOTAL PERSONNEL	<u>299,726</u>
Operating Expenses	
533.031 Professional Services/Engineering	500
533.034 Contractual Services	6,600
533.035 Water Tower Inspection/Maintenance	34,520
533.038 Sunshine State One Call	1,100
533.039 Gas/Oil/Grease	16,200
533.041 Communication	1,900
533.042 Freight/Postage/Delivery	8,500
533.043 Utility Services	42,000
533.045 Insurance	36,200
533.046 Repairs & Maintenance - Distribution	23,200
533.044 Repairs & Maintenance - Wells	20,000
533.048 Repairs & Maintenance - Vehicles/Equip	6,000
533.049 Current Charges	200
533.051 Office Supplies	200
533.052 Operating Supplies	70,000
533.054 Membership/Certification / Educational	1,200
533.055 IT Equipment/Support	900
533.059 Uniforms	1,960
533.068 Annual Water Report Distribution Expense	480
TOTAL OPERATING EXPENSES	<u>271,660</u>
Capital Outlay	
Equipment	3,000
Reserve Funding	
Water Vehicles/Equipment	6,000
Water Asset Management Plan Reserve	37,000
TOTAL PERSONNEL, OPERATING, RESERVE	<u>617,386</u>
WATER - GRANT EXPENSE	
533.701 Water Loss Grant 2021 & 2022	40,000
Water - Other Grant Funding	400,000
559.100 American Rescue Plan Act Allotment	78,000
TOTAL GRANT EXPENSES - WATER	<u>518,000</u>

2023-2024
PROPOSED

Account **SEWER EXPENSE**

535.012	Salaries	
	Lead Operator	52,284
	Assistant Treatment Plant Operator	44,934
	Equipment Mechanic III	43,493
	Equipment Mechanic II	36,561
	Sewer Plant Technician	31,822
535.017	Overtime	9,900
535.013	Accrued Sick/Vacation - Termination	800
	Performance/Merit Bonus	5,000
	TOTAL SALARIES	224,794
535.021	FICA	17,197
535.023	Group Health/Group Life	36,952
	TOTAL PERSONNEL EXPENSES	278,943
	Operating Expenses	
535.031	Professional Services	1,000
535.034	Contractual Services	13,000
535.033	Sludge Disposal	7,000
535.039	Gas/Oil/Grease	12,100
535.041	Communications	8,100
535.042	Postage/Freight/Delivery	8,600
535.043	Utilities	76,200
535.045	Insurance	40,000
535.044	Repairs & Maintenance - Sewer Plant	15,000
535.046	Repairs & Maintenance - Collections System	397,000
	Repairs & Maintenance - CDBG Grant Match	50,000
535.048	Repairs & Maintenance - Vehicles	8,500
535.049	Current Charges	2,200
535.051	Office Supplies	200
535.052	Operating Supplies	40,632
535.054	Membership/Educational Costs	1,300
535.055	IT Support/Programming/Back-up Support	725
535.059	Uniforms	4,800
	TOTAL OPERATING EXPENSES	686,357
	Debt Service	
207.200	1990 Bond (through 2030)	138,200
207.400	2013 Bond (through 2053)	201,600
572.200	Solar Project Debt Service	24,700
	TOTAL DEBT SERVICE	364,500
	Capital Outlay	
	Vehicle/Equipment-	0
	Reserve Funding	
535.066	Reserve Funding - Vehicles/Equipment	30,000
	USDA Asset Management Reserve	7,000
	Treatment Plant Replacement	2,000
	Reserve Funding - Asset Management Plan	21,000
	TOTAL OPERATING/DEBT SER/CAP OUTLAY/RES	1,389,800

	2023-2024 BUDGET
SEWER - GRANT EXPENSE	
572.210 Sewer - Solar Facility Grant	1,700,000
Sewer - Other Grant Funding	300,000
Sewer - Waukeelah Extension	0
572.400 Sewer - Montivilla Extension	1,390,000
DEO U.S. 19 South Lift Station Improvements	1,000,000
559.100 American Rescue Plan Act Allotment	280,000
TOTAL - SEWER GRANT EXPENSE	<u>4,670,000</u>

IMPACT FEE REVENUE/EXPENSES

		2023-2024
		BUDGET
Account	IMPACT FEES REVENUE	
800-362	Water Systems Charges	14,000
800-363	Sewer Systems Charges	347,000
	TOTAL IMPACT FEES REVENUE	<u><u>361,000</u></u>
	IMPACT FEES EXPENSES	
800-533	Capital Outlay - Impact Fees Water	14,000
800-535	Capital Outlay - Impact Fees Sewer	347,000
	TOTAL IMPACT FEES EXPENSES	<u><u>361,000</u></u>

CAPITAL IMPROVEMENTS RESERVE BUDGET
2023-2024

GENERAL FUND	Acquire Date	Cost	PRIOR YR BALANCE	TRANSFERS IN	TRANSFERS OUT	PROJECTED BALANCE 9/30/2024	5-YEAR CAPITAL RESERVE BUDGET								
							2024/2025	2025/2026	2026/2027	2027/2028	2028/2029				
LAW ENFORCEMENT															
Veh/Equip	Various	Various	49,781	1,000	0	50,781	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
FIRE CONTROL															
Fire Truck/Equipment	not known		45,650	6,200	0	51,850	7,700	8,200	8,500	8,800	8,500	8,800	8,800	9,100	9,100
STREETS/PARKS															
Vehicle/Backhoe			2,900	14,000	0	16,900	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Grapple Truck	2025		198,200	0	0	198,200	3,000	5,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
WATER/SEWER FUND															
Sewer - Treatment Plant	2055		13,919	2,000	0	15,919	5,000	5,000	5,000	10,000	5,000	10,000	10,000	12,000	12,000

RESERVE FUNDS OTHER THAN CAPITAL IMPROVEMENTS - RESTRICTED

	As of 10/1/2023 Estimated	Projected In Est.	Projected Out Est.	Projected Balance 9/30/2024
GENERAL FUND				
Cemetery Trust Fund	191,300	17,600	10,000	198,900
New Local Option Gas Tax (Paving)	201,700	22,100	30,000	193,900
WATER / SEWER FUND				
<u>Bond Reserves</u>				
Obligation Bond Reserves -92-95	158,400	2,200	0	160,600
2013 Bond Issue - Required Reserve	207,901	1,350	0	209,251
USDA Asset Management	35,500	7,000	15,000	27,500
<u>Systems Service Charges</u>				
Water Systems Charges	81,900	7,900	14,000	75,800
Sewer Systems Charges	304,208	18,900	300,000	23,108

RESERVE FUNDS OTHER THAN CAPITAL IMPROVEMENTS - UNRESTRICTED

GENERAL FUND				
General Fund Savings (BP Proceeds)	77,900	1,600	50,000	29,500
Facilities Management Reserve	141,100	8,000	53,000	96,100
City Hall - Maintenance Reserve	13,000	0	13,000	0
Economic Development	5,000	0	0	5,000
Grapple Truck Reserve	198,200	0		198,200
Street Vehicle/Equipment	92,679	14,000	18,000	88,679
WATER SEWER FUND				
Water / Sewer Emergency Fund	22,741	1,100	0	23,841
Sewer Vehicles/Equipment	30,990	35,000	15,000	50,990
Sewer Asset Management Plan Reser	56,000	21,000	50,000	22,000
Water - Vehicle/Equipment	22,056	6,000	0	28,056
Water Asset Management Plan Reserv	17,000	37,000	0	54,000

AMERICAN RESCUE PLAN ACT DETAIL

	BUDGETED
<i>Budget Year 2023 - 2024</i>	
Carryforward	867,410.88
Additional Distributions	1,000.00
Anticipated Interest Revenues - 23-24	<u>24,100.00</u>
TOTAL REVENUES	892,510.88
<i>Anticipated Expenditures 2023-2024 Budget Year</i>	
<i>General Fund:</i>	
Administrative Reporting Fees	1,000.00
City Hall - Repairs/New Building	383,000.00
Special City Parks/Sidewalks/Streets Infrastructure Projects -	128,000.00
Police Department - Surveillance Equipment	<u>12,000.00</u>
GEN. FUND TOTAL EXPENDITURES	524,000.00
<i>Water/Sewer:</i>	
Sewer - Lift Station Engineering (Cross Landings)	33,500.00
*Sewer - Lift Station Replacement (Cross Landings)	210,000.00
*Sewer - Project Engineering /Maintenance	45,000.00
*Water - Meter and Facility Rehabilitation	<u>78,000.00</u>
W/S FUND TOTAL EXPENDITURES	366,500.00
23/24 TOTAL GEN & W/S EXPENDITURES	890,500.00
ANTICIPATED BALANCE 9/30/2024	2,010.88