



CITY OF MONTICELLO OPERATING BUDGET

October 1, 2021–September 30, 2022

**Tentative Budget Hearing - September 9, 2021
Adopted September 20, 2021**

RECAP

	<u>2021-2022</u> <u>PROPOSED</u>
<u>GENERAL FUND</u>	
TOTAL REVENUE - GENERAL FUND	2,716,085
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Expenses - General Fund	
General Administrative	729,388
Law Enforcement	856,424
Fire Control	37,000
Garbage	335,916
Streets/Parks/Cemeteries/Animal Control	757,357
TOTAL EXPENSES - GENERAL FUND	2,716,085
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<u>WATER/SEWER FUND</u>	
TOTAL REVENUE - WATER/SEWER FUND	1,445,750
Expenses - Water/Sewer	
Water Operating Expenses	470,370
Sewer Operating Expenses	975,379
TOTAL EXPENSES - WATER/SEWER FUND	1,445,750
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<u>GRANTS</u>	
General Fund Grant Income	1,670,000
General Fund Grant Expense	1,670,000
Water/Sewer Grant Revenue	3,825,000
Water/Sewer Grant Expense	3,825,000
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General Fund Carried Forward Balance (as amended)	951,380
Water/Sewer Carried Forward Balance (as amended)	12,614,606
COMBINED CARRIED FORWARD/BEG. BALANCE	13,565,986
COMBINED GENERAL FUND, WATER/SEWER FUND, GRANT REVENUE	9,656,835
COMBINED GENERAL FUND, WATER/SEWER FUND, GRANT EXPENSES	9,656,834
COMBINED ENDING BALANCE	13,565,986

		2021-2022
		ADOPTED
Account	GENERAL FUND - REVENUE	
311.100	Ad Valorem	673,400
312.300	New Local Option Fuel Tax	44,800
312.400	Local Option Gas Tax	77,800
312.600	One-Cent Local Option Sales Tax	232,100
312.650	One-Cent Local Option Sales Tax-Quarterly	53,100
313.100	Franchise Fees - Electricity	199,000
314.100	Utility Tax - Electricity	254,000
314.800	Utility Tax-Propane/Fuel Oil	22,200
315.000	Communications Services Tax	58,700
321.000	Business Taxes	6,600
329.000	Animal Control / County Labor Reimbursements	2,200
335.120	State Shared Revenue	136,600
335.140	Mobile Homes Licenses	1,300
335.150	Alcoholic Beverage Licenses	1,300
335.180	Local 1/2 Cent Sales Tax	310,890
341.200	Development Review Fees	2,200
342.200	Fire Assessment - City Share	37,000
343.400	Garbage/Solid Waste	241,600
343.600	DOT Lighting Reimbursement	26,149
343.800	Cemetery Sales	25,000
343.920	DOT Roadside Maintenance	51,646
347.400	Special Events Fees	1,200
351.010	Fines/Judgments	12,000
369.000	Miscellaneous Revenue	67,000
365.000	Sale of Scrap/Surplus Material	13,000
133.200	From Gen Fund Reserves - Other	5,000
	From Law Enforcement Reserves	18,000
	From Cemetery Trust Fund	4,000
	From New Local Option Gas Tax Reserves	50,000
	From Gen Fund Reserves - City Hall Repairs	10,000
369.100	Capital Contributions (Donations)	29,500
	Other Contributions	48,800
	TOTAL GENERAL REVENUE	<u>2,716,085</u>
	GENERAL - GRANT INCOME	
331.540	CDBG	50,000
	SCOP - Street Paving - S Water St	235,000
	Police Grant - Vehicles/Equipment	50,000
	American Rescue Plan Act	1,125,000
	Fire Department Grants	10,000
	Other Grants - JPA U.S. 90 Landscaping	200,000
	TOTAL GRANT REVENUE-GEN FUND	<u>1,670,000</u>

2021-2022
ADOPTED

Account	GEN ADMINISTRATIVE EXPENSE	
	Salaries	
511.011	Legislative - City Council	31,000
512.011	Executive Salaries	
	City Clerk/Treasurer	55,500
	City Manager	85,000
	Additional Executive or Support Salaries	29,000
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512.012	Regular Salaries	
	Human Resources Officer/Deputy Clerk	39,890
	Sick/Annual Leave - Termination	300
	Total Salaries	<u>240,690</u>
512.021	FICA	18,413
513.022	Retirement Contributions Non-Police Personnel	118,400
513.023	Group Health/Group Life	23,040
513.024	Employee Assistance Program	710
513.025	Unemployment Compension	800
	TOTAL PERSONNEL SERVICES	<u>402,053</u>
	Operating Expenses	
511.040	Council Member Travel/Education Expense	2,000
512.040	Travel-City Manager/City Clerk	1,300
519.031	Professional Services	19,000
513.032	Accounting and Auditing	27,200
514.031	City Attorney services plus travel	26,500
519.034	Contract Services-pest control, etc.	150
519.039	Gas/Oil - City Manager	3,200
519.041	Communications	6,000
519.042	Freight/Postage/Delivery	1,700
519.043	Utility Services	6,500
519.044	Rentals and Leases	625
519.045	Insurance	73,650
519.046	Repairs/Maintenance City Hall	12,000
519.047	Facilities Management Reserve	15,000
519.048	Rentals-Christmas Pole Decorations	3,500
519.049	Current Charges (inc. employee bonuses)	22,200
519.050	Advertising	5,700
519.051	Office Supplies/Equipment	7,450
519.052	Operating Supplies/Maintenance	4,300
519.054	Membership/Educational Costs	5,400
	Consulting Services/Matching Grant Costs	41,000
519.055	IT Support/Programming/Website	4,200
519.200	Development Review Fees	2,600
515.049	Election Expense	1,700
581.000	Bank Service Fees	1,460
	Cemetery Trust Fund Transfer	25,000
	Due To Water/Sewer Fund	8,000
	TOTAL OPERATING EXPENSES	<u>327,335</u>

GENERAL ADMINISTRATIVE EXPENSE - CONTINUED

552.082	Economic Development and Community Development Grants	0
TOTAL CONTRIBUTIONS		<u>0</u>
TOTAL - GENERAL ADMIN EXPENSE		<u>729,388</u>
GENERAL FUND - GRANT EXPENSES		
536.081	CDBG	50,000
	SCOP - Street Paving - S Water St	235,000
	Police Grant - Vehicles/Equipment	50,000
	American Rescue Plan Act	1,125,000
	Fire Department Grants	10,000
	JPA U.S. 90 Landscaping	200,000
TOTAL GRANT EXPENSES-GEN FUND		<u>1,670,000</u>

**2021-2022
ADOPTED**

Account	LAW ENFORCEMENT	
521.012	Officer Salaries	
	Chief	55,913
	Captain	48,635
	Lieutenant	44,660
	Sergeant	41,375
	Sergeant	35,091
	Patrol Officer	35,091
	Patrol Officer	35,091
	Patrol Officer	35,091
	Patrol Officer	35,091
	Patrol Officer	35,091
521.013	Sick/Annual Leave-Termination	8,500
521.018	Sick/Annual Leave Buyback	6,600
	Overtime - Police	25,000
	TOTAL OFFICER SALARIES	441,229
	Communication Salaries	
	Dispatcher Supervisor	35,665
	Dispatcher	28,440
	Dispatcher	28,335
	Dispatcher	27,120
	Dispatcher Part-Time (3positions)	9,000
	Overtime - Dispatch	6,500
	Sick Leave/Annual Leave - Termination	1,000
	TOTAL COMMUNICATION SALARIES	136,060
	Midnight Shift Pay-Dispatch and Officers	5,400
521.015	Incentive Pay (Training) - Officers	5,000
521.016	On-Call Pay	4,000
521.021	FICA	43,355
521.022	Retirement - Police - City Share	32,000
521.023	Group Health/Life	83,200
	TOTAL PERSONNEL SERVICES	750,244
	Law Enforcement Operating Expenses	
521.035	Investigations	1,000
521.039	Gas/Oil/Grease	23,000
521.040	Travel	100
521.041	Communications	14,000
521.042	Freight/Postage/Delivery	900
521.043	Utilities	6,600
521.045	Police Liability Insurance/Claims	13,800
521.046	Repairs/Maintenance (Buildings)	3,000
521.047	Repairs/Maintenance (Vehicles/Equip)	15,000
	IT Equipment and Support	2,100
521.049	Miscellaneous	3,000

Law Enforcement Operating Expenses - Continued

521.050	Pest Control/Termite Inspection	180
521.051	Office Supplies	3,000
521.052	Operating Supplies	5,000
521.053	Uniforms	3,000
521.054	Membership/Educational	500
521.056	Equipment	4,000
	TOTAL LAW ENF. OPERATING EXPENSE	<u>98,180</u>
	Capital Outlay	
521.064	Vehicle	2,000
	Equipment	3,000
	Reserve Funding	
	Vehicles/Equip Reserve	3,000
	TOTAL CAPITAL OUTLAY	<u>8,000</u>
	GRAND TOTAL-LAW ENFORCEMENT EXPENSE	<u>856,424</u>

**2021-2022
ADOPTED**

Account	FIRE CONTROL	
522.012	Personnel (All Volunteer)	0
	Operating Expenses	
522.039	Gas/Oil/Grease	300
522.040	Travel/Per Diem	50
522.041	Communication	2,600
522.043	Utilities	1,600
522.046	Repairs/Maintenance	6,500
522.045	Insurance-Property/Liability/Workers' Comp	2,900
522.049	Miscellaneous	250
522.051	Office Supplies	125
522.052	Operating Supplies/Uniforms	700
522.054	Membership/Educational Costs	200
522.050	Pension Valuation/Pension Expense/Audit	4,100
522.064	Equipment	2,000
	TOTAL OPERATING EXPENSES	<u>21,325</u>
	Reserve Funding	
522.065	Fire Truck/Equipment Reserve	15,675
	TOTAL CAPITAL OUTLAY	<u>15,675</u>
	GRAND TOTAL - FIRE CONTROL	<u>37,000</u>

		2021-2022 ADOPTED
Account	GARBAGE/SOLID WASTE	
534.012	Salaries - Garbage	
	Driver - Grapple Truck	33,993
	Collector II	26,685
	Collector II	30,615
	Collector II	25,538
	Driver - Garbage Truck	30,760
534.017	Overtime/Comp Time	6,600
	Incentive Pay	1,800
534.013	Sick/Annual Leave-Termination	1,200
	TOTAL SALARIES	<u>157,191</u>
534.021	FICA	12,025
534.023	Group Health/Life	39,600
	TOTAL PERSONNEL EXPENSES	<u>208,816</u>
	Operating Expenses	
534.039	Gas/Oil/Grease	19,900
534.041	Communications	500
534.046	Repairs/Maintenance	11,800
	Lease of Grapple Truck - 2 yr. lease	41,400
534.049	Current Charges	1,000
534.052	Operating Supplies	8,100
534.055	Uniforms	4,400
	TOTAL OPERATING EXPENSES	<u>87,100</u>
534.064	Capital Outlay	
	Reserve Funding	
534.066	Reserve - Garbage/Grapple Truck	40,000
	TOTAL CAPITAL OUTLAY	<u>40,000</u>
	GRAND TOTAL-GARBAGE/SOLID WASTE	<u>335,916</u>

		2021-2022 ADOPTED
Account	STREETS/PARKS/CEMETERIES ANIMAL CONTROL/SHOP	
541.012	Salaries	
	Public Works Director	50,739
	Assistant Public Works Director	33,892
	Street Foreman	37,480
	Operator/Inmate Crew Supervisor	28,669
	Operator	29,713
	Laborer	28,606
	Laborer	29,483
	Laborer	28,668
	Incentive Pay	1,800
541.017	Overtime/On-Call Compensation	10,300
541.013	Sick/Annual Leave-Termination	1,900
	TOTAL SALARIES	<u>281,250</u>
541.021	FICA	21,516
541.023	Group Health/Life	53,800
	TOTAL PERSONNEL EXPENSES	<u>356,566</u>
	Operating Expense	
541.039	Gas/Oil/Grease	20,700
541.041	Communications	3,880
541.042	Signs	1,400
541.043	Utilities	5,400
541.044	Mowing Equipment/Supplies	16,000
541.046	Special Improvement Projects	79,500
541.048	Repairs/Maintenance - Vehicles/Equipment	12,200
541.047	Barricade/Cone Rental or Purchase	2,700
541.049	Current Charges	1,100
541.052	Operating Supplies	37,000
541.055	Uniforms	6,500
541.060	Street Lights	72,000
541.014	Cemetery Supplies /Expenses	6,200
541.063	Tree and Landscape Services/Supplies	12,900
	Education - Certification for Traffic Control	1,000
541.054	Animal Control Expenses	4,400
541.057	Animal Control - County Partnership	7,151
541.059	Lease Agreements-parking lot	1,760
	TOTAL OPERATING EXPENSES	<u>291,791</u>
	Debt Service	
	Road Bond Payments	38,000
	Capital Outlay	
541.065	Equipment/Vehicle	30,000
	Reserve Funding	
541.068	Reserve-Veh/Equip/Street Improvements	32,000
	To Paving Reserve- Local Option Gas Tax	9,000
	TOTAL CAPITAL OUTLAY/RESERVE	<u>71,000</u>
	GRAND TOTAL-STREETS/PARKS/ CEMETERIES/ANIMAL CONTROL/SHOP	<u>757,357</u>

		2021-2022 ADOPTED
Account	WATER/SEWER REVENUE	
343.310	Water Service Charges/Sales	376,100
343.312	Water Tap Fees	12,000
343.325	Late Charges	37,800
343.510	Sewer Service Charges	815,400
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343-512	Sewer Tap Fees	9,450
369.000	Miscellaneous Revenues	25,000
	From Water Vehicle/Equipment Reserves	25,000
	From Sewer Vehicle/Equipment Reserves	35,000
	From Sewer Asset Mgt. Reserves	55,000
	From Sewer Systems Charges	10,000
	From Water Asset Management	14,000
	From Water/Sewer Emergency	13,000
	From Water Systems Charges	10,000
	Cost/Labor Reimbursements from Gen. Fund	8,000
	TOTAL WATER/SEWER REVENUE	<u>1,445,750</u>
	 WATER/SEWER GRANT INCOME	
	Water - 2021 Water Loss Grant	75,000
331.900	Water - Other Grant Funding	250,000
334.400	Sewer - Solar Facility Grant	2,100,000
	Sewer - Old Jail Lift Station Replacement	50,000
	Sewer - Other Grant Funding	150,000
	Water/Sewer - Amer. Rescue Plan Act	1,200,000
	TOTAL WATER/SEWER GRANT INCOME	<u>3,825,000</u>

		2021-2022 ADOPTED
Account	WATER EXPENSES	
533.012	Salaries	
	Deputy Clerk - Utilities	33,430
	Water Specialist III	29,719
	Meter Reader	30,758
	Water Specialist	29,780
	Water Specialist	29,500
	Incentive Pay	1,200
533.017	Overtime/On-Call	13,000
	Sick Leave/Annual Leave - Separation	500
	TOTAL SALARIES	<u>167,887</u>
533.021	FICA	12,843
533.023	Group Health/Life	37,500
	TOTAL PERSONNEL	<u>218,230</u>
	Operating Expenses	
533.031	Professional Services/Engineering	600
533.034	Contractual Services	14,000
533.035	Water Tower Inspection/Maintenance	35,000
533.038	Sunshine State One Call	825
533.039	Gas/Oil/Grease	9,290
533.041	Communication	2,000
533.042	Freight/Postage/Delivery	5,900
533.043	Utility Services	28,000
533.045	Insurance	37,000
533.046	Repairs & Maintenance / Asset Mgt. Exp.	39,600
533.048	Repairs & Maintenance - Vehicles/Equipment	6,400
533.049	Current Charges	1,400
533.051	Office Supplies	600
533.052	Operating Supplies	47,125
533.054	Membership/Certification / Educational Costs	3,500
533.055	IT Equipment/Support	3,500
533.059	Uniforms	3,800
533.068	Annual Water Report Distribution Expense	600
	TOTAL OPERATING EXPENSES	<u>239,140</u>
	Reserve Funding	
	Water Vehicles/Equipment	3,000
	Water Asset Management Plan Reserve	10,000
	TOTAL PERSONNEL, OPERATING, RESERVE	<u>470,370</u>
	WATER - GRANT EXPENSE	
	2021 Water Loss Grant	75,000
	Other Grant Funding	250,000
	Amer. Rescue Plan Act	600,000
	TOTAL GRANT EXPENSES - WATER	<u>925,000</u>

2021-2022
ADOPTED

Account	SEWER EXPENSE	
535.012	Salaries	
	Lead Operator	47,340
	Assistant Treatment Plant Operator	40,020
	Equipment Mechanic III	40,590
	Equipment Mechanic II	31,400
	Sewer Plant Technician	29,715
	Incentive Pay	1,200
535.017	Overtime/On-Call	3,900
535.013	Accrued Sick/Vacation - Termination	2,100
	TOTAL SALARIES	<u>196,265</u>
535.021	FICA	15,014
535.023	Group Health/Group Life	35,000
	TOTAL PERSONNEL EXPENSES	<u>246,279</u>
	Operating Expenses	
535.031	Professional Services	600
535.034	Contractual Services	35,000
535.033	Sludge Disposal	1,600
535.039	Gas/Oil/Grease	7,900
535.040	Travel and Per Diem	400
535.041	Communications	10,100
535.042	Postage/Freight/Delivery	3,100
535.043	Utilities	82,000
535.045	Insurance	37,000
535.046	Repairs & Maintenance / Asset Mgt Exp.	84,000
535.048	Repairs & Maintenance - Vehicles	1,900
535.049	Current Charges	7,500
535.051	Office Supplies	500
535.052	Operating Supplies	27,000
535.054	Membership/Educational Costs	4,000
535.055	IT Support/Programming/Back-up Support	3,500
535.059	Uniforms	6,000
	TOTAL OPERATING EXPENSES	<u>312,100</u>
	Debt Service	
207.200	1990 Bond (through 2030)	139,400
207.400	2013 Bond (through 2053)	201,600
572.200	Solar Project	10,000
	TOTAL DEBT SERVICE	<u>351,000</u>
	Reserve Funding	
535.066	Reserve Funding - Vehicles/Equipment	10,000
	USDA Asset Management Reserve	7,000
	Treatment Plant Replacement	4,000
	Reserve Funding - Asset Management Plan	45,000
	TOTAL OPER/DEBT SER/CAP OUTLAY/RES	<u>975,379</u>
	SEWER - GRANT EXPENSE	
572.210	Sewer - Solar Facility Grant	2,100,000
	Old Jail Lift Station Replacement	50,000
	Sewer - Other Grant Funding	150,000
	Amer. Rescue Plan Act	600,000
	TOTAL - SEWER GRANT EXPENSE	<u>2,900,000</u>

CAPITAL IMPROVEMENTS RESERVE BUDGET

2021/2022

BUDGETED BUDGETED PROJECTED

ACQUIRE DATE COST PRIOR YR TRANSFERS TRANSFERS 9/30/2022 2022/2023 2023/2024 2024/2025 2025/2026 2026/2027

		ACQUIRE DATE	COST	PRIOR YR BALANCE	IN	OUT	BALANCE	RESERVE	FUNDING	BUDGET
GENERAL FUND										
LAW ENFORCEMENT										
Veh/Equip	Various	Various	Various	42,981	3,000	18,000	27,981	3,000	3,000	3,000
FIRE CONTROL										
Fire Truck/Equipment	TBD	TBD	83,295	15,200	0	98,495	15,000	16,000	16,000	16,000
STREETS/PARKS										
Vehicle/Equipment	Various	Various	43,000	35,000	0	78,000	10,000	15,000	15,000	20,000
GARBAGE										
Garbage Truck	TBD	TBD	122,200	40,000	0	162,200	20,000	20,000	15,000	10,000
WATER/SEWER FUND										
Sewer - Treatment Plant	2055	2055	12,919	4,000	0	16,919	5,000	10,000	10,000	10,000

RESERVE FUNDS OTHER THAN CAPITAL IMPROVEMENTS - RESTRICTED

	As of 10/1/2021 Est.	Projected In Est.	Projected Out Est.	Projected Balance 9/30/2022
GENERAL FUND				
Cemetery Trust Fund	129,600	12,000	4,000	137,600
New Local Option Gas Tax (Paving)	132,900	9,200	40,000	111,300
WATER / SEWER FUND				
<u>Bond Reserves</u>				
Obligation Bond Reserves -92-95	142,600	1,900	0	144,500
2013 Bond Issue - Required Reserve	206,260	260	0	206,520
USDA Asset Management	31,900	7,000	0	38,900
<u>Systems Service Charges</u>				
Water Systems Charges	44,105	7,900	10,000	42,005
Sewer Systems Charges	214,600	22,000	10,000	226,600

RESERVE FUNDS OTHER THAN CAPITAL IMPROVEMENTS - UNRESTRICTED

GENERAL FUND				
General Fund Savings (BP Proceeds)	73,455	250	0	73,705
Facilities Management Reserve	46,270	15,000	0	61,270
City Hall - Maintenance Reserve	13,000	125	10,000	3,125
WATER SEWER FUND				
Water / Sewer Emergency Fund	21,895	55	13,000	8,950
Sewer Vehicles/Equipment	47,270	10,000	35,000	22,270
Sewer Asset Management Plan Reserve	76,000	45,000	55,000	66,000
Water - Vehicle/Equipment	28,500	3,000	25,000	26,500
Water Asset Management Plan Reserve	14,000	10,000	14,000	10,000