



UMATILLA CITY COUNCIL BUDGET HEARING MEETING

September 5, 2023 at 6:00 PM

Council Chambers, 1 S. Central Avenue, Umatilla, Florida 32784

AGENDA

Please silence your electronic devices

PLEDGE OF ALLEGIANCE AND INVOCATION

CALL TO ORDER

ROLL CALL

PUBLIC COMMENT

At this point in the meeting, the Umatilla City Council will hear questions, comments and concerns from the public.

Please write your name and address on the paper provided at the podium. Zoning or code enforcement matters which may be coming before the Council at a later date should not be discussed until such time as they come before the Council in a public hearing. Comments, questions, and concerns from the public regarding items listed on this agenda shall be received at the time the Council addresses such items during this meeting. Public comments are generally limited to three minutes.

PUBLIC HEARING / ORDINANCES / RESOLUTIONS

1. Resolution No. 2023-16 Tentative Millage Rate for Fiscal Year 2023-2024
2. Resolution No. 2023-17 Tentative Budget for Fiscal Year 2023-2024

ADJOURNMENT

Individuals with disabilities needing assistance to participate in any of these proceedings should contact the City Clerk at least two (2) working days in advance of the meeting date and time at (352)669-3125. F.S. 286.0105 If a person decides to appeal any decision or recommendation made by Council with respect to any matter considered at this meeting, he will need record of the proceedings, and that for such purposes, he 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.

Any invocation that may be offered before the official start of the Council meeting is and shall be the voluntary offering of a private citizen to and for the benefit of the Council pursuant to Resolution 2014-43. The views and beliefs expressed by the invocation speaker have not been previously reviewed or approved by the Council and do not necessarily represent their individual religious beliefs, nor are the views or beliefs expressed intended to suggest allegiance to or preference for any particular religion, denomination, faith, creed, or belief by the Council or the City. No person in attendance at this meeting is or shall be required to participate in any invocation and such decision whether or not to participate will have no impact on his or her right to actively participate in the public meeting.

The City of Umatilla is an equal opportunity provider and employer.



CITY OF UMATILLA AGENDA ITEM STAFF REPORT

DATE: August 28, 2023

MEETING DATE: September 5, 2023

SUBJECT: Resolution No. 2023-16 Tentative Millage Rate for Fiscal Year 2023-2024

BACKGROUND SUMMARY:

The City of Umatilla's Proposed Millage for Fiscal Year 2023-2024 was set at 7.1089 during the meeting held on July 18, 2023. Under Florida Statute, if a local government does not adopt the roll-back rate, the government is required to advertise a Notice of Proposed Tax Increase.

The roll-back rate calculates taxable property values which generate the same total revenue as in the previous year. The roll-back rate this year is 6.8393.

The TRIM notices mailed to property owners reflected the millage rate of 7.1089, the proposed Stormwater Assessment and the proposed Fire Assessment.

RECOMMENDATIONS:

Adopt Resolution 2023 – 16 setting the Tentative Millage Rate of the City of Umatilla for Fiscal Year 2023-2024 at 7.1089

FISCAL IMPACTS:

Millage rate of 7.1089 generates \$1,664,221 which is \$190,276 more than last year's property taxes.

ATTACHMENTS:

1. Resolution 2023-16 Tentative Millage
-

RESOLUTION 2023 – 16

A RESOLUTION OF THE CITY OF UMATILLA, LAKE COUNTY, FLORIDA, ADOPTING THE TENTATIVE AD VALOREM MILLAGE RATE FOR THE CITY OF UMATILLA FOR FISCAL YEAR 2023-2024, PROVIDING FOR COLLECTION OF TAXES, PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a portion of the revenue for the City’s Fiscal Year beginning October 1, 2023 and ending September 30, 2024 must be raised from the levy of an ad valorem tax on each dollar of taxable property in the City of Umatilla, Florida; and,

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Lake County has been certified by the Lake County Property Appraiser to the City of Umatilla as \$234,103,908.

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Umatilla of Lake County, Florida, that:

1. The Fiscal Year 2023-2024 tentative operating millage for the City of Umatilla is 7.1089 mills which is more than the rolled-back rate of 6.8393 by 3.94%.
2. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a Public Hearing this 5th day of September, 2023, by the City Council of the City of Umatilla, Lake County, Florida.

TIME ADOPTED: _____

Kent Adcock
Mayor

ATTEST:

Approved as to Form:
STONE & GERKEN, PA

Jessica Burnham, FCRM
City Clerk

Kevin Stone
City Attorney



CITY OF UMATILLA

AGENDA ITEM STAFF REPORT

DATE: August 28, 2023

MEETING DATE: September 5, 2023

SUBJECT: Resolution No. 2023-17 Tentative Budget for Fiscal Year 2023-2024

BACKGROUND SUMMARY:

The City of Umatilla's Proposed Millage for Fiscal Year 2023-24 was set at 7.1089 mills during the meeting held in July. Under Florida Statute, if a local government does not adopt the roll-back rate, the government is required to advertise a Notice of Proposed Tax Increase.

The roll-back rate calculates taxable property values which generate the same total revenue as the previous year. The roll-back rate this year is 6.8393.

The TRIM notices mailed to property owners reflected the millage rate of 7.1089, the proposed Stormwater Assessment and the proposed Fire Assessment.

Minor changes to the budget that have been made since the Proposed Budget in July include:

- Updated cash balances brought forward
- Increased intergovernmental revenue estimates
- Adjusted insurance allocation based on updated equipment and property schedules along with actual renewal figures
- Updated Capital Projects Fund to include funding for the Lake Fern Road project and removed equipment purchases
- Updated Water and Sewer Fund revenue estimates, removed capital equipment and reduced engineering funds to allow for a positive net income
- Adjusted interfund transfers based on budget changes

RECOMMENDATIONS:

Adoption of Resolution 2023 - 17, Tentative Budget of the City of Umatilla for Fiscal Year 2023-2024

FISCAL IMPACTS:

Total Tentative Budget of \$46,700,854 of which \$10,999,567 is for operating expenditures.

ATTACHMENTS:

1. Resolution 2023-17 Tentative Budget
-

RESOLUTION 2023 - 17

**A RESOLUTION OF THE CITY OF UMATILLA, LAKE COUNTY, FLORIDA,
ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2023-2024; PROVIDING
FOR AN EFFECTIVE DATE.**

WHEREAS, the City of Umatilla of Lake County, Florida, held a public hearing in the Umatilla City Council Chambers, on September 5, 2023, at 6:00 p.m. as required by Florida Statute 200.065; and,

WHEREAS, the City Council of the City of Umatilla of Lake County, Florida, set forth the appropriations and revenue estimates included in Exhibit A for the Budget for Fiscal Year 2023-2024 in the amount of \$46,700,854, or as much thereof as may be authorized by law are required for the operation of the government of the City of Umatilla.

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Umatilla, Lake County, Florida, that:

1. The Fiscal Year 2023-2024 Tentative Budget is adopted by the Umatilla City Council.
2. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a Public Hearing this 5th day of September, 2023, by the City Council of the City of Umatilla, Lake County, Florida.

Kent Adcock

Mayor

ATTEST:

Approved as to Form:

STONE & GERKEN, PA

Jessica Burnham, FCRM

City Clerk

Kevin Stone

City Attorney

EXHIBIT A



CITY OF UMATILLA

FISCAL YEAR 2023-2024

BUDGET SUMMARY

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	TOTAL
CASH BALANCES BROUGHT FORWARD	\$2,200,193	\$579,894	\$471,218	\$34,215,357	\$37,466,662
ESTIMATED REVENUES:					
Ad Valorem Taxes - Millage 7.1089	1,168,762	743,079	-	-	1,911,841
Sales and Use Taxes	74,152	-	480,392	-	554,544
Franchise Fees	286,000	-	-	-	286,000
Utility Service Taxes	418,000	-	-	-	418,000
Communications Services Tax	137,703	-	-	-	137,703
Licenses and Permits	150,000	-	-	-	150,000
Intergovernmental	558,518	-	36,508	-	595,026
Charges for Services	50,500	609,380	-	2,993,073	3,652,953
Fines and Forfeitures	7,150	500	-	-	7,650
Miscellaneous	129,200	7,325	50	1,200	137,775
Other Financing Sources	642,700	-	740,000	-	1,382,700
	3,622,685	1,360,284	1,256,950	2,994,273	9,234,192
Total Estimated Revenues and Cash Balances Brought Forward	5,822,878	1,940,178	\$1,728,168	\$37,209,630	46,700,854
ESTIMATED EXPENDITURES/EXPENSES:					
General Government	1,406,686	-	-	-	1,406,686
Public Safety	1,287,969	513,219	-	-	1,801,188
Physical Environment	62,445	-	-	2,268,957	2,331,402
Transportation	599,948	-	1,563,075	129,677	2,292,700
Culture & Recreation	740,699	-	-	-	740,699
Economic Environment	-	902,895	-	-	902,895
Debt Service	-	10,404	65,507	65,386	141,297
Other Uses	740,000	109,680	-	533,020	1,382,700
Total Expenditures / Expenses	4,837,747	1,536,198	1,628,582	2,997,040	10,999,567
Reserves	985,131	403,980	99,586	34,212,590	35,701,287
Total Appropriated Expenditures/ Expenses and Reserves	\$5,822,878	\$1,940,178	\$1,728,168	\$37,209,630	\$46,700,854