

**POLK CITY**

**CITY COMMISSION WORKSHOP**

August 9, 2018

Polk City Government Center  
123 Broadway Boulevard SE

7:00 P.M.

**AGENDA**

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**CALL TO ORDER**

Mayor Joe LaCascia

**ROLL CALL**

Sheandolen Dunn  
Assistant to the City Manager

**ESTABLISHMENT OF A QUORUM**

**ORDER OF BUSINESS**

**1. DISCUSSION OF FISCAL YEAR 2018-19 BUDGET**

**ADJOURNMENT**



## **Draft of the FY 2018-19 Budget**

I respectfully submit to you the FY 2018-19 Proposed Budget. The Budget is based on a millage rate of 7.4877, which is the current millage rate.

This fiscal year has been a year of transition, and it will continue to transition during the FY 2018-19. While preparing the budget, the need to serve our customers five days a week was examined; this budget is based on a 40-hour work week.

The City took back the operation, maintenance and management of the water and wastewater facilities January 1, 2018; the results of doing that have been positive and has allowed us to better plan for the development of our utilities moving forward.

At the City Commission meeting July 16, I advised the budget would be based on the current millage rate of 7.4877.

This budget includes a 40-hour work week, two part-time employees (Code Enforcement Officer and a Library Clerk) and three full-time employees (Public Works and Water/Wastewater); it also includes \$28,288 for the Sheriff's Office Special Detail of 14 hours per week. This will be discussed in more detail at our workshop.

There are capital outlay projects in the Roads and Streets Department, the Water Department and the Wastewater Department for a total of \$537,126.

During FY 2017-18 the City refinanced the Polk City Government Center and paid the USDA Loan off with a lower interest rate, as well as paying off the loan five years sooner.

The City refunded the 2011 Water and Wastewater Revenue Bonds, which will also save the City money.

Please note the following highlights of the budget:

### **REVENUES**

Total revenues of both the General Fund and Enterprise Fund is \$5,866,781, which is an increase of \$1,373,481 from the FY 2017-2018 adopted budget:

#### **General Fund**

- Increase in Ad Valorem (growth)
- Increase in Communication Services Tax
- Increase in Permits
- Increase in Inspections
- Increase in Impact Fees
- Slight increase in Charges for Services
- Cash-carry forward (Gas Tax)

#### **Enterprise Fund**

- Increase in Impact fees for Water and Wastewater
- Increase in new connections
- Increase in Charges for Services

### **EXPENDITURES**

The budget is balance with expenditures in the General Fund and Enterprise Fund of \$5,866,781, which is an increase of \$1,373,481 from the FY 2017-2018 adopted budget

#### **General Fund**

- All employees budgeted at 40-hours
- Part-time employee in Library,, Part-time Code Enforcement Officer, Full-time employee in Public Works
- Professional Services increased in the Building Department for Inspections
- Special Detail in Sheriff's Office of 14 hours per week as approved by City Commission
- Capital Outlay in Public Works: Paving of Citrus Grove Blvd., replace sidewalk on Citrus Grove Blvd., two zero turn mowers, Aluminum Utility Truck Bed for F-150, Attachments for John Deere Tractor: Loader w/bucket
- Repairs and maintenance to the Government Center
- Public Works/Utilities Facilities added to budget


#### **Enterprise Fund**

- Employees at 36 hours are budgeted at 40-hours
- With reorganization and having Public Works / Utilities Facilities, we are adding one utility billing clerk, and another position in water and wastewater (Andrew moved from G.F. to E.F., Operator, and service Worker (already existing in budget)
- Capital Outlay – replace two hydromatic water tanks at Jacobs Water Plant, two utility trucks – one for water and one for sewer, new fencing around Cardinal Hill

WWTF (reserves and current revenues), jetter truck and camera, and a sludgemate system (will reduce cost of hauling sludge).

- Repairs and Maintenance, new roof and doors at Mt Olive WTP, install generator hook-up and fence repair; new roof and doors at Commonwealth WTP and install generator hook-up; new roof and doors at V Matt Williams WTP
- Increase in new meter installs
- Phase 2 Painting at Cardinal Hill WWTF

I look forward to presenting the FY 2018-2019 Budget to the City Commission on Thursday, August 9 at 7:00 p.m.

A handwritten signature in blue ink, consisting of several overlapping loops and a long horizontal stroke extending to the right.

# Polk City

PROPOSED 2018-2019

## ANNUAL BUDGET

BUILDING TODAY FOR A BETTER TOMORROW





# Polk City

## City Commission

Mayor	Joe LaCascia	<a href="mailto:Joe.Lacascia@mypolkcitey.org">Joe.Lacascia@mypolkcitey.org</a>
Vice Mayor	Wanda Harris	<a href="mailto:Wanda.Harris@mypolkcitey.org">Wanda.Harris@mypolkcitey.org</a>
Commissioner	Don Kimsey	<a href="mailto:Don.Kimsey@mypolkcitey.org">Don.Kimsey@mypolkcitey.org</a>
Commissioner	Mike Blethen	<a href="mailto:Michael.Blethen@mypolkcitey.org">Michael.Blethen@mypolkcitey.org</a>
Commissioner	Randy Carroll	<a href="mailto:Randy.Carroll@mypolkcitey.org">Randy.Carroll@mypolkcitey.org</a>

## City Management

City Manager	Patricia Jackson	<a href="mailto:Patricia.Jackson@mypolkcitey.org">Patricia.Jackson@mypolkcitey.org</a>
Assistant to City Mngr/Deputy City Clerk	Sheandolen Dunn	<a href="mailto:Sheandolen.Dunn@mypolkcitey.org">Sheandolen.Dunn@mypolkcitey.org</a>
Finance Administrator	Joanna Knowles	<a href="mailto:Joanna.Knowles@mypolkcitey.org">Joanna.Knowles@mypolkcitey.org</a>
Development Srvcs Director	Kathy Delp	<a href="mailto:Kathy.Delp@mypolkcitey.org">Kathy.Delp@mypolkcitey.org</a>
Public Works Director	Keith Prestage	<a href="mailto:Keith.Prestage@mypolkcitey.org">Keith.Prestage@mypolkcitey.org</a>

### MISSION:

We will provide responsive municipal services and manage public assets to enhance the quality of life for our community while respecting our rich environmental resources.

# BUDGET SUMMARY



**BUDGET SUMMARY**  
**POLK CITY - FISCAL YEAR 2018 - 2019**  
**THE PROPOSED OPERATING BUDGET EXPENDITURES OF POLK CITY ARE 30.57 %**  
**MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

		<u>GENERAL FUND</u>	<u>ENTERPRISE FUND</u>	<u>TOTAL</u>
<b>CASH CARRYFORWARD</b>		\$ 62,990	\$ 205,677	\$ 268,667
<b>ESTIMATED REVENUES</b>				
Ad Valorem Taxes	Millage Per	\$ 759,176		\$ 759,176
Local Option, Use & Fuel Taxes	\$1000	\$ 147,809		\$ 147,809
Utility Taxes	7.4877	\$ 145,130		\$ 145,130
Communication Services Taxes		\$ 206,035		\$ 206,035
Local Business Taxes		\$ 7,800		\$ 7,800
Building Permits		\$ 336,137		\$ 336,137
Franchise Fees		\$ 89,782		\$ 89,782
Impact Fees		\$ 389,161	\$ 492,960	\$ 882,121
Other Permits and Fees		\$ -	\$ 126,296	\$ 126,296
Grants and Aids		\$ 30,113		\$ 30,113
Intergovernmental Revenue		\$ 195,418		\$ 195,418
Grants from other Local Units		\$ 31,990		\$ 31,990
Charges For Services		\$ 305,922	\$ 2,168,292	\$ 2,474,214
Transportation User Fees		\$ 16,303		\$ 16,303
Culture/Recreation		\$ 6,000		\$ 6,000
Fines & Forfeitures		\$ 2,000		\$ 2,000
Other Judgments, Fines, Forfeitures		\$ 200	\$ 41,000	\$ 41,200
Interest and Other Earnings		\$ 200		\$ 200
Rents and Royalties		\$ 4,000		\$ 4,000
Other Miscellaneous Revenues		\$ 8,400		\$ 8,400
<b>TOTAL SOURCES</b>		<b>\$ 2,744,566</b>	<b>\$ 3,034,225</b>	<b>\$ 5,778,791</b>
Intragovernmental Transfers In		\$ 87,990	\$ -	\$ 87,990
Fund Balances/Reserves/Net Assets		\$ -	\$ -	\$ -
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>		<b>\$ 2,832,556</b>	<b>\$ 3,034,225</b>	<b>\$ 5,866,781</b>
<b>EXPENDITURES</b>				
Culture and Recreation		\$ 195,433		\$ 195,433
General Government		\$ 517,823		\$ 517,823
Other Uses		\$ 179,049	\$ 223,979	\$ 403,028
Physical Environment		\$ 389,770	\$ 1,136,330	\$ 1,526,100
Public Safety		\$ 425,692		\$ 425,692
Transportation		\$ 359,024		\$ 359,024
Debt Service		\$ 119,810	\$ 762,257	\$ 882,067
Capital Outlay		\$ 216,113	\$ 321,013	\$ 537,126
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,402,714</b>	<b>\$ 2,443,579</b>	<b>\$ 4,846,293</b>
Transfers Out		\$ -	\$ 25,000	\$ 25,000
Fund Balances/Reserves/Net Assets		\$ 429,842	\$ 565,646	\$ 168,908
<b>TOTAL APPROPRIATED EXPENDITURES, OTHER USES AND RESERVES</b>		<b>\$ 2,832,556</b>	<b>\$ 3,034,225</b>	<b>\$ 5,866,781</b>



<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY18 - Budget</u>	<u>FY19 - 07/24/2017 YTD Actual</u>	<u>FY19 - Dept Requested</u>	<u>FY19- Proposed</u>
<b>GENERAL FUND CASH CARRYFORWARD</b>						
		\$ -	\$ 161,000	\$ -	\$ 62,990	\$ 62,990
<b>GENERAL FUND REVENUES</b>						
01-311-000	AD VALOREM TAXES	\$ 563,672	\$ 588,241	\$ 546,916	\$ 759,176	\$ 759,176
01-312-000	LOCAL OPTION, USE & FUEL TAXES	\$ 140,044	\$ 141,503	\$ 92,411	\$ 147,809	\$ 147,809
01-314-000	UTILITY TAX	\$ 144,778	\$ 126,948	\$ 92,369	\$ 145,130	\$ 145,130
01-315-000	COMMUNICATIONS SERVICES TAX	\$ 181,190	\$ 172,976	\$ 137,805	\$ 206,035	\$ 206,035
01-316-000	LOCAL BUSINESS TAX	\$ 6,161	\$ 11,800	\$ 7,807	\$ 7,800	\$ 7,800
01-322-000	BUILDING PERMITS	\$ 293,077	\$ 200,003	\$ 367,747	\$ 262,016	\$ 336,137
01-323-000	FRANCHISE FEES	\$ 85,473	\$ 87,822	\$ 43,110	\$ 89,782	\$ 89,782
01-324-000	IMPACT FEES	\$ 347,601	\$ 245,487	\$ 162,466	\$ 389,161	\$ 389,161
01-329-000	OTHER PERMITS AND FEES	\$ 3,650	\$ -	\$ 1,600	\$ -	\$ -
01-331-000	GRANTS & AIDS - FEDERAL	\$ 54,407	\$ 24,532	\$ -	\$ -	\$ -
01-334-000	GRANTS & AIDS - STATE	\$ 17,111	\$ 5,113	\$ 5,000	\$ 30,113	\$ 30,113
01-335-000	INTERGOVERNMENTAL REVENUE	\$ 181,832	\$ 188,919	\$ 134,187	\$ 195,418	\$ 195,418
01-337-000	GRANTS FROM OTHER LOCAL UNITS	\$ 37,029	\$ 36,029	\$ 31,990	\$ 31,990	\$ 31,990
01-340-000	CHARGES FOR SERVICES	\$ 278,864	\$ 276,634	\$ 226,091	\$ 338,934	\$ 305,922
01-344-000	TRANSPORTATION USER FEES	\$ 15,790	\$ 16,303	\$ 12,228	\$ 16,303	\$ 16,303
01-347-000	CULTURE/RECREATION	\$ 5,300	\$ 4,500	\$ 6,318	\$ 6,000	\$ 6,000
01-351-000	FINES & FORFEITURES	\$ 5,678	\$ 2,000	\$ 3,465	\$ 2,000	\$ 2,000
01-359-000	OTHER JUDGEMENTS, FINES, FORFEITURES	\$ 188	\$ 125	\$ 456	\$ 200	\$ 200
01-361-000	INTEREST AND OTHER EARNINGS	\$ 206	\$ 190	\$ 301	\$ 200	\$ 200
01-362-000	RENTS AND ROYALTIES	\$ 4,088	\$ 3,000	\$ 4,500	\$ 4,000	\$ 4,000
01-365-000	SALE OF SURPLUS MATERIALS AND SCRAP	\$ 1,889	\$ 500	\$ 3,586	\$ 500	\$ 500
01-366-000	CONTRIBUTIONS & DONATIONS FROM PRIVATE S	\$ 7,340	\$ 3,200	\$ 3,536	\$ 2,200	\$ 2,200
01-369-000	OTHER MISCELLANEOUS REVENUES	\$ 24,639	\$ 5,500	\$ 15,233	\$ 5,700	\$ 5,700
01-381-000	INTRAGOVERNMENTAL TRANSFERS IN	\$ 25,000	\$ 25,000	\$ 158,592	\$ 87,990	\$ 87,990
01-385-000	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
01-386-000	INTRAGOVERNMENTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 2,425,005</b>	<b>\$ 2,166,325</b>	<b>\$ 2,057,713</b>	<b>\$ 2,728,457</b>	<b>\$ 2,769,566</b>
<b>TOTAL GENERAL FUND ESTIMATED REVENUES AND CASH CARRYFORWARD:</b>						
		<b>\$ 2,425,005</b>	<b>\$ 2,327,325</b>	<b>\$ 2,057,713</b>	<b>\$ 2,791,447</b>	<b>\$ 2,832,556</b>
<b>GENERAL FUND EXPENDITURES</b>						
01-511-000	LEGISLATIVE	\$ 39,819	\$ 23,961	\$ 10,972	\$ 27,351	\$ 26,851
01-512-000	EXECUTIVE	\$ 204,993	\$ 212,471	\$ 163,002	\$ 234,194	\$ 234,194
01-513-000	CITY CLERK	\$ 6,691	\$ 13,300	\$ 4,337	\$ 13,000	\$ 13,000
01-514-000	LEGAL COUNSEL	\$ 57,932	\$ 67,500	\$ 41,931	\$ 75,500	\$ 75,500
01-515-000	COMPREHENSIVE PLANNING	\$ 21,500	\$ 22,500	\$ 69,250	\$ 50,000	\$ 50,000
01-516-000	FINANCE AND ACCOUNTING	\$ 83,332	\$ 191,160	\$ 75,556	\$ 118,278	\$ 118,278
01-517-000	DEBT SERVICE PAYMENTS	\$ 102,089	\$ 116,868	\$ 1,448,926	\$ 119,810	\$ 119,810
01-521-000	LAW ENFORCEMENT	\$ 101,123	\$ 102,876	\$ 97,363	\$ 133,211	\$ 133,211
01-524-000	BUILDING AND ZONING	\$ 215,778	\$ 129,703	\$ 169,125	\$ 265,073	\$ 265,073

01-529-000	CODE ENFORCEMENT	\$ -	\$ 2,200	\$ -	\$ 32,421	\$ 32,521
01-534-000	REFUSE/SANITATION	\$ 209,627	\$ 206,076	\$ 163,659	\$ 203,328	\$ 238,370
01-538-000	STORMWATER	\$ 21,870	\$ 26,116	\$ 14,319	\$ 18,000	\$ 20,000
01-539-000	GEN GOV'T BUILDINGS	\$ 156,607	\$ 133,463	\$ 422,151	\$ 136,900	\$ 131,400
01-541-000	ROADS & STREETS	\$ 510,249	\$ 378,676	\$ 246,111	\$ 554,024	\$ 554,024
01-571-000	LIBRARY	\$ 105,661	\$ 119,688	\$ 87,644	\$ 159,233	\$ 159,233
01-572-000	PARKS	\$ 92,217	\$ 64,282	\$ 35,234	\$ 54,200	\$ 39,200
01-574-000	SPECIAL EVENTS - OPERATING EXPENSES	\$ 7,873	\$ 11,500	\$ 6,080	\$ 12,000	\$ 13,000
01-590-000	NON-DEPARTMENTAL - OPERATING EXPENSES	\$ 94,225	\$ 408,585	\$ 64,282	\$ 629,300	\$ 608,891
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 2,031,586</b>	<b>\$ 2,230,925</b>	<b>\$ 3,119,941</b>	<b>\$ 2,835,823</b>	<b>\$ 2,832,556</b>

<b>ENTERPRISE FUND CASH CARRYFORWARD</b>	\$ -	\$ -	\$ -	\$ 27,000	\$ 205,677
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**ENTERPRISE FUND REVENUES**

05-324-000	IMPACT FEES	\$ 449,479	\$ 188,822	\$ 506,099	\$ 492,960	\$ 492,960
05-325-000	SPECIAL ASSESSMENTS	\$ 186,221	\$ 108,921	\$ 99,529	\$ 124,296	\$ 124,296
05-329-000	OTHER PERMITS AND FEES	\$ 5,201	\$ 1,000	\$ 1,840	\$ 2,000	\$ 2,000
05-331-000	GRANTS & AIDS - FEDERAL	\$ -	\$ -	\$ -	\$ -	\$ -
05-334-000	GRANTS & AIDS - STATE	\$ -	\$ -	\$ -	\$ -	\$ -
05-340-000	CHARGES FOR SERVICES	\$ 1,982,567	\$ 1,972,382	\$ 1,550,428	\$ 2,168,292	\$ 2,168,292
05-359-000	OTHER JUDGEMENTS, FINES, & FORFEITURES	\$ 56,923	\$ 55,500	\$ 37,249	\$ 41,000	\$ 41,000
05-361-000	INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -
05-365-000	SALE OF SURPLUS MATERIALS AND SCRAP	\$ -	\$ -	\$ -	\$ -	\$ -
05-366-000	CONTRIBUTIONS & DONATIONS FROM PRIVATE S	\$ -	\$ -	\$ -	\$ -	\$ -
05-369-000	OTHER MISCELLANEOUS INCOME	\$ 8,612	\$ 350	\$ 266	\$ -	\$ -
05-381-000	INTRAGOVERNMENTAL TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
05-385-000	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
05-386-000	INTRAGOVERNMENTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL ENTERPRISE FUND REVENUES</b>	<b>\$ 2,689,004</b>	<b>\$ 2,326,975</b>	<b>\$ 2,195,411</b>	<b>\$ 2,828,548</b>	<b>\$ 2,828,548</b>

**TOTAL ENTERPRISE FUND ESTIMATED REVENUES AND CASH CARRYFORWARD:**

<b>\$ 2,689,004</b>	<b>\$ 2,326,975</b>	<b>\$ 2,195,411</b>	<b>\$ 2,855,548</b>	<b>\$ 3,034,225</b>
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**ENTERPRISE FUND EXPENDITURES**

05-535-000	SEWER OPERATIONS	\$ 1,020,698	\$ 1,199,141	\$ 833,769	\$ 1,310,967	\$ 1,288,331
05-533-000	WATER OPERATIONS	\$ 913,663	\$ 750,995	\$ 572,261	\$ 928,716	\$ 924,256
05-590-000	NON-DEPARTMENTAL	\$ 144,848	\$ 466,839	\$ 129,007	\$ 887,114	\$ 821,638
	<b>TOTAL ENTERPRISE FUND EXPENDITURES</b>	<b>\$ 2,079,209</b>	<b>\$ 2,416,975</b>	<b>\$ 1,535,037</b>	<b>\$ 3,126,796</b>	<b>\$ 3,034,225</b>

CITY WIDE CASH CARRYFORWARD

\$ -	\$ 161,000	\$ -	\$ 89,990	\$ 268,667
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CITY WIDE REVENUE TOTALS

\$ 5,114,009	\$ 4,493,300	\$ 4,253,124	\$ 5,557,005	\$ 5,598,114
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CITY WIDE EXPENDITURE TOTALS

\$ 4,110,795	\$ 4,647,900	\$ 4,654,978	\$ 5,962,619	\$ 5,866,781
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\$ (401,854)	\$ (315,625)	\$ (0)
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GENERAL FUND REVENUES LESS EXPENSES

\$ 96,400	\$ (1,062,228)	\$ (44,376)	\$ (0)
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ENTERPRISE FUND REVENUES LESS EXPENSES

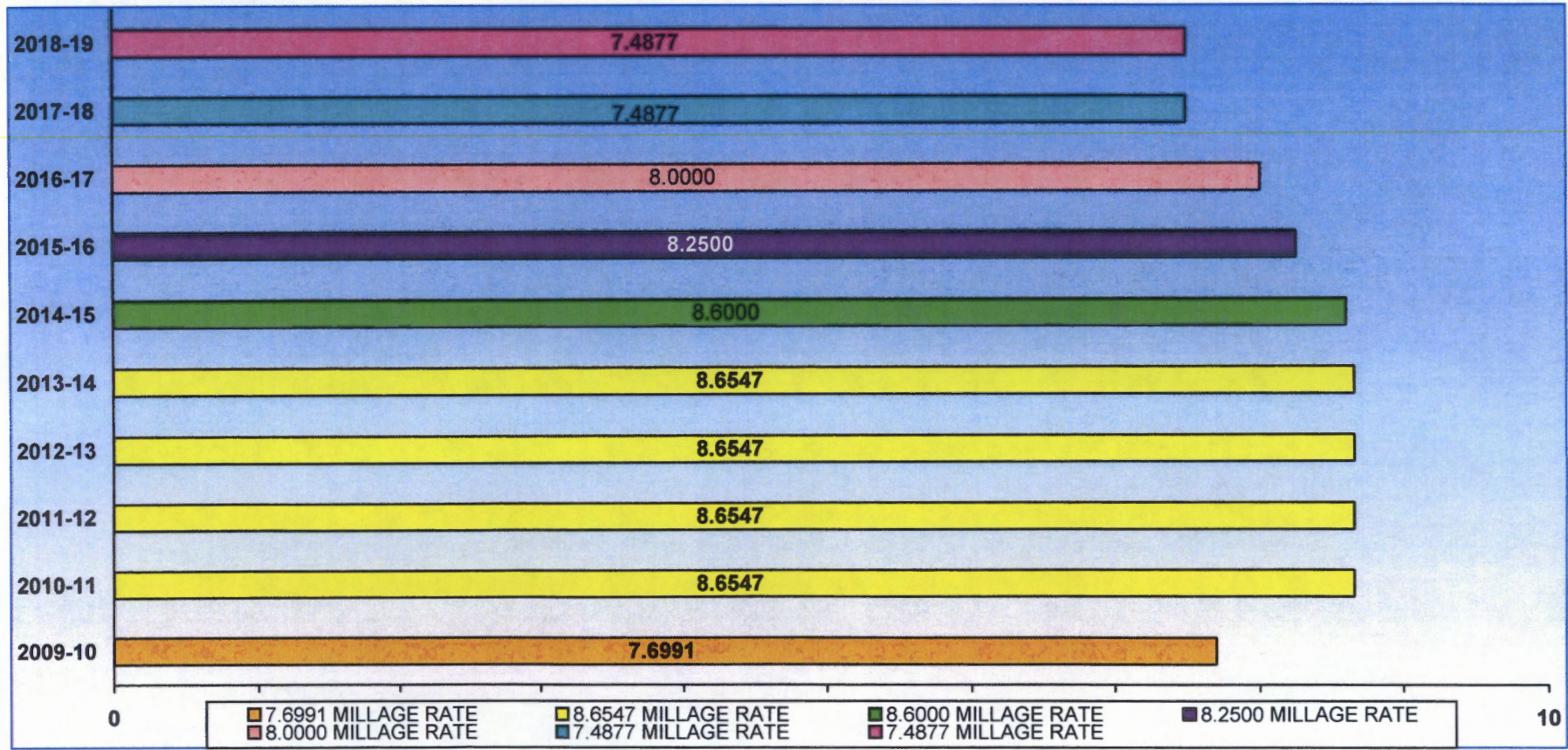
\$ (90,000)	\$ 660,374	\$ (271,248)	\$ (0)
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# GRAPHS





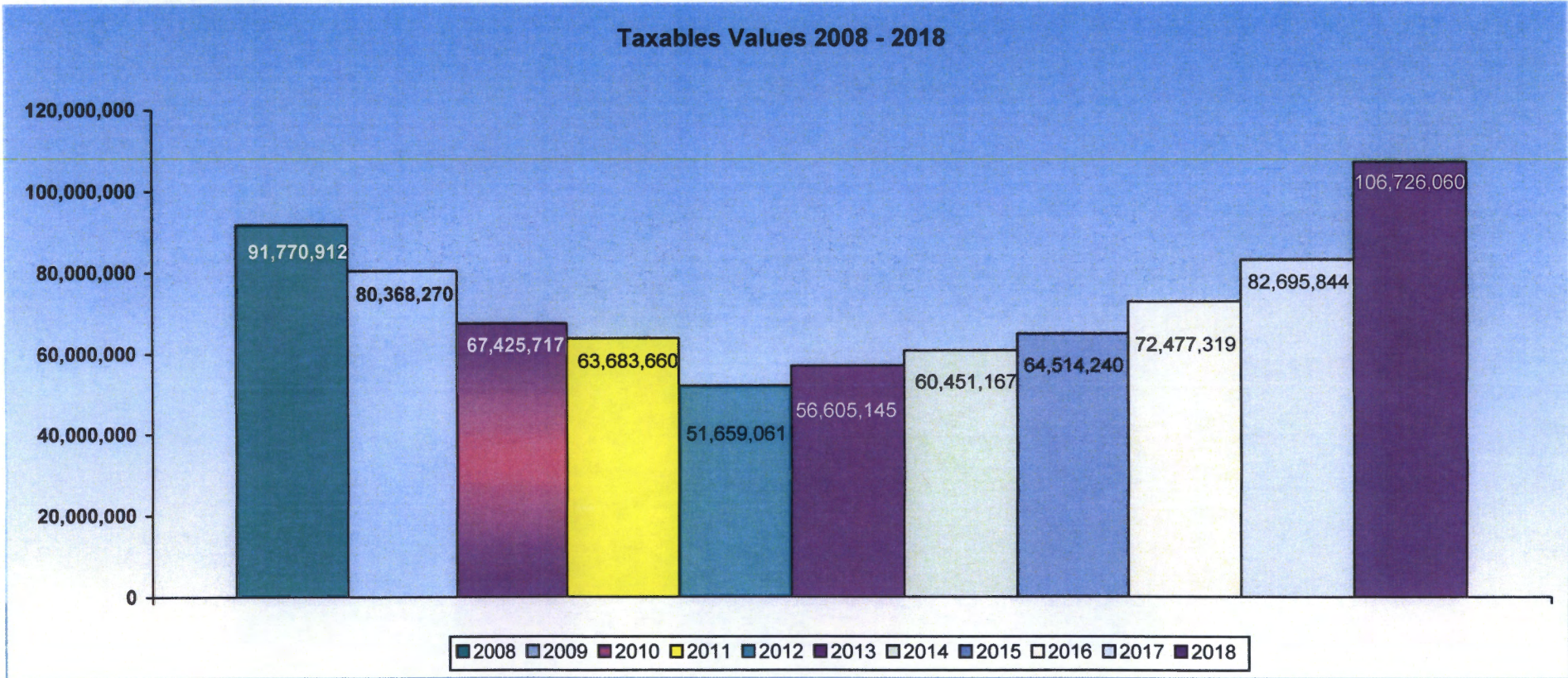
## POLK CITY TEN-YEAR MILLAGE RATE HISTORY





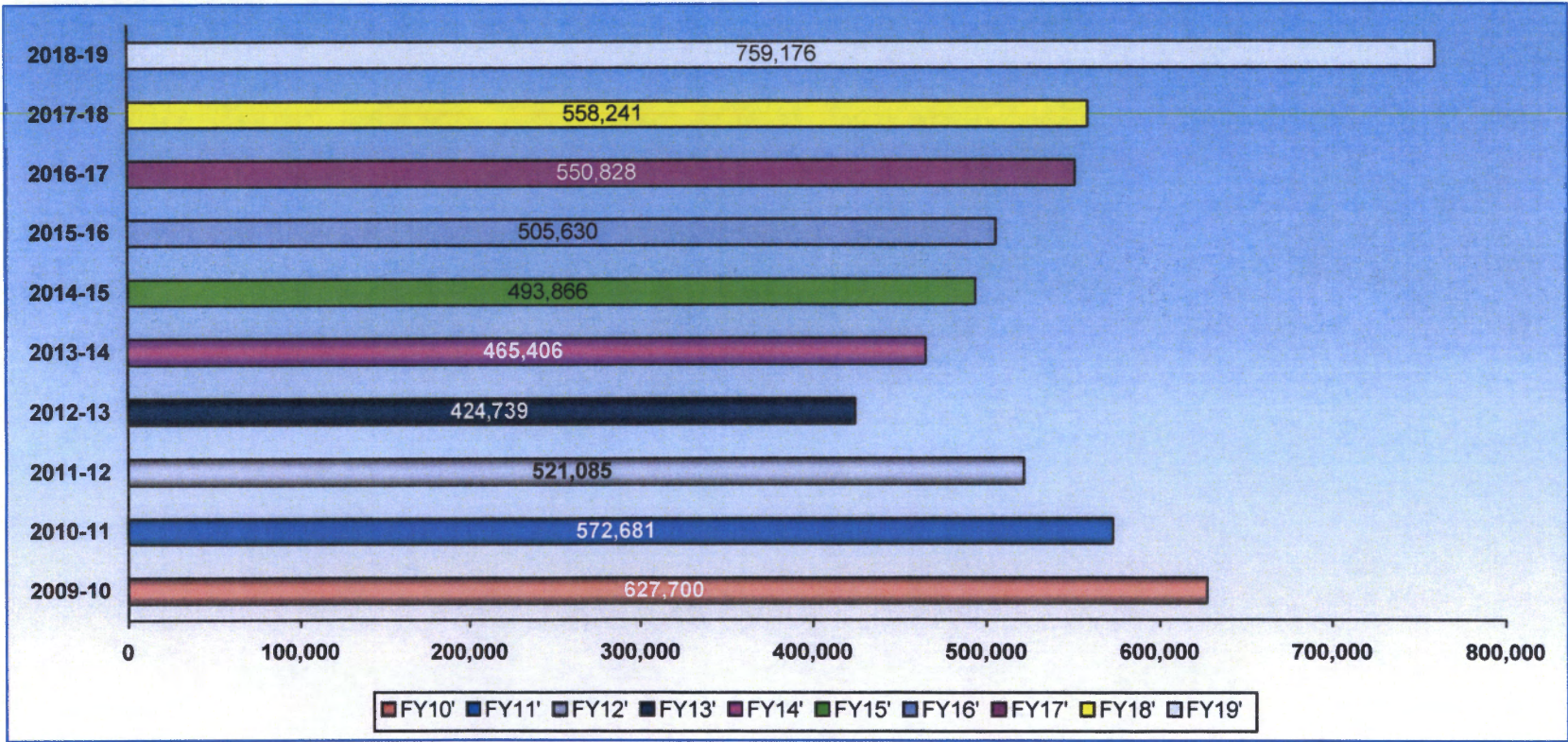
# POLK CITY

## CHANGE IN TAXABLE VALUES



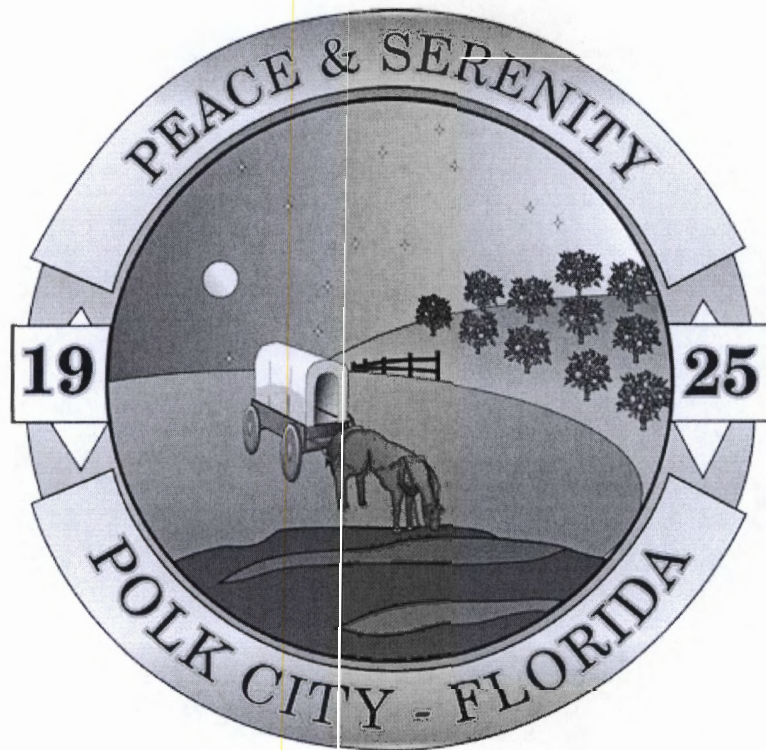


**POLK CITY**  
**TEN-YEAR BUDGETED AD VALOREM TAX**  
**REVENUE HISTORY**



# GENERAL FUND

## Revenues



<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY 18 - Budget</u>	<u>FY18 -</u>	<u>FY19 - Dept</u>	<u>FY19 -</u>
				<u>07/18/2018 YTD</u>	<u>Requested</u>	<u>Proposed</u>
				<u>Actual</u>		
<b>01-311-000</b>	<b>AD VALOREM TAXES</b>					
01-311-100	Ad Valorem Taxes	\$ 563,672	\$ 588,241	\$ 546,916	\$ 759,176	\$ 759,176
		<b>\$ 563,672</b>	<b>\$ 588,241</b>	<b>\$ 546,916</b>	<b>\$ 759,176</b>	<b>\$ 759,176</b>
<b>01-312-000</b>	<b>LOCAL OPTION, USE &amp; FUEL TAXES</b>					
01-312-300	9th Cent Gas Tax	\$ 13,919	\$ 13,745	\$ 9,655	\$ 14,500	\$ 14,500
01-312-400	Local Option Gas Tax	\$ 77,259	\$ 79,379	\$ 53,564	\$ 82,534	\$ 82,534
01-312-410	New Local Option Gas Tax	\$ 48,866	\$ 48,379	\$ 29,191	\$ 50,775	\$ 50,775
		<b>\$ 140,044</b>	<b>\$ 141,503</b>	<b>\$ 92,411</b>	<b>\$ 147,809</b>	<b>\$ 147,809</b>
<b>01-314-000</b>	<b>UTILITY TAX</b>					
01-314-100	Electric	\$ 87,830	\$ 78,487	\$ 57,442	\$ 86,200	\$ 86,200
01-314-300	Water - Utilities	\$ 49,006	\$ 44,648	\$ 31,867	\$ 54,630	\$ 54,630
01-314-301	Water - Readiness to Serve	\$ 3,929	\$ 513	\$ -	\$ 200	\$ 200
01-314-400	Gas	\$ 4,012	\$ 3,300	\$ 3,060	\$ 4,100	\$ 4,100
		<b>\$ 144,778</b>	<b>\$ 126,948</b>	<b>\$ 92,369</b>	<b>\$ 145,130</b>	<b>\$ 145,130</b>
<b>01-315-000</b>	<b>COMMUNICATIONS SERVICES TAX</b>					
01-315-100	Communications Services Tax	\$ 181,190	\$ 172,976	\$ 137,805	\$ 206,035	\$ 206,035
		<b>\$ 181,190</b>	<b>\$ 172,976</b>	<b>\$ 137,805</b>	<b>\$ 206,035</b>	<b>\$ 206,035</b>
<b>01-316-000</b>	<b>LOCAL BUSINESS TAX</b>					
01-316-100	Local Business Licenses	\$ 6,161	\$ 11,800	\$ 7,807	\$ 7,800	\$ 7,800
		<b>\$ 6,161</b>	<b>\$ 11,800</b>	<b>\$ 7,807</b>	<b>\$ 7,800</b>	<b>\$ 7,800</b>
<b>01-322-000</b>	<b>BUILDING PERMITS</b>					
01-322-100	Building Permits	\$ 110,460	\$ 71,255	\$ 139,916	\$ 76,098	\$ 100,000
01-322-101	Bldg Permit - Plan Checking	\$ 57,611	\$ 37,079	\$ 85,209	\$ 37,595	\$ 47,747
01-322-102	Bldg Permit - Admin Fee	\$ 3,500	\$ 2,380	\$ 3,260	\$ 2,060	\$ 2,000
01-322-103	Bldg Permit - Electrical	\$ 14,390	\$ 9,825	\$ 9,520	\$ 12,875	\$ 12,000
01-322-104	Bldg Permit - Plumbing	\$ 13,630	\$ 9,325	\$ 7,913	\$ 12,875	\$ 12,000
01-322-105	Bldg Permit - Mechanical	\$ 14,245	\$ 8,750	\$ 7,525	\$ 12,875	\$ 12,000
01-322-106	Bldg Permit - T Pole	\$ -	\$ -	\$ -	\$ -	\$ -
01-322-107	Bldg Permit - Cert of Occupancy	\$ 2,580	\$ 1,000	\$ 2,855	\$ 390	\$ 390
01-322-108	Bldg Permit - Inspections	\$ 76,580	\$ 60,389	\$ 111,549	\$ 107,248	\$ 150,000
01-322-109	Bldg Permit - Demolition	\$ -	\$ -	\$ -	\$ -	\$ -
01-322-110	Bldg Permit - Sign Fee	\$ 81	\$ -	\$ -	\$ -	\$ -
01-322-111	Bldg Permit - Gas	\$ -	\$ -	\$ -	\$ -	\$ -
01-322-190	Impact Fee Retainage	\$ -	\$ -	\$ -	\$ -	\$ -
01-322-200	DCA Radon - Retainage	\$ -	\$ -	\$ -	\$ -	\$ -
01-322-300	BCAIB - Retainage	\$ -	\$ -	\$ -	\$ -	\$ -
01-322-400	Variance Request Fees	\$ -	\$ -	\$ -	\$ -	\$ -
01-322-500	Development Fees	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ 293,077</b>	<b>\$ 200,003</b>	<b>\$ 367,747</b>	<b>\$ 262,016</b>	<b>\$ 336,137</b>
<b>01-323-000</b>	<b>FRANCHISE FEES</b>					
01-323-100	Electric	\$ 57,166	\$ 57,022	\$ 21,952	\$ 58,732	\$ 58,732
01-323-300	Solid Waste	\$ 28,306	\$ 30,800	\$ 21,157	\$ 31,050	\$ 31,050
		<b>\$ 85,473</b>	<b>\$ 87,822</b>	<b>\$ 43,110</b>	<b>\$ 89,782</b>	<b>\$ 89,782</b>
<b>01-324-000</b>	<b>IMPACT FEES</b>					
01-324-100	Police - Public Safety Impact Fee	\$ 59,039	\$ 41,924	\$ 27,735	\$ 66,434	\$ 66,434



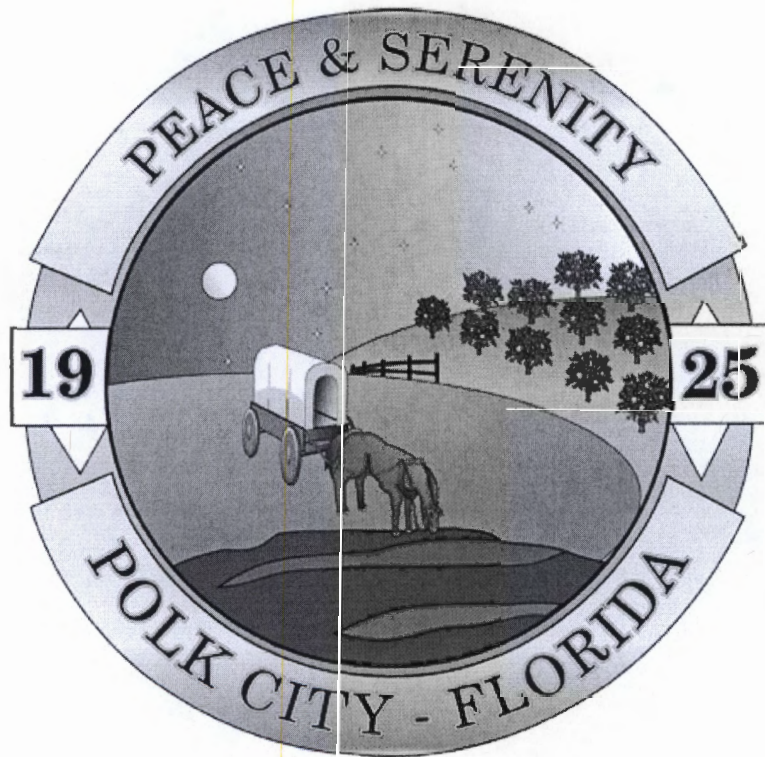
01-324-110	Fire/Rescue - Public Safety Impact Fee	\$ 32,050	\$ 22,432	\$ 14,840	\$ 35,546	\$ 35,546
01-324-610	Parks & Recreation Impact Fee	\$ 95,695	\$ 67,510	\$ 44,727	\$ 107,136	\$ 107,136
01-324-710	Public Facilities Impact Fee	\$ 160,817	\$ 113,621	\$ 75,164	\$ 180,045	\$ 180,045
		<b>\$ 347,601</b>	<b>\$ 245,487</b>	<b>\$ 162,466</b>	<b>\$ 389,161</b>	<b>\$ 389,161</b>
<b>01-329-000</b>	<b>OTHER PERMITS AND FEES</b>					
01-329-210	Yard Sale Permits	\$ -	\$ -	\$ -	\$ -	\$ -
01-329-220	Site Plan Reviews	\$ 3,650	\$ -	\$ 1,600	\$ -	\$ -
		<b>\$ 3,650</b>	<b>\$ -</b>	<b>\$ 1,600</b>	<b>\$ -</b>	<b>\$ -</b>
<b>01-331-000</b>	<b>GRANTS &amp; AIDS - FEDERAL</b>					
01-331-391	FEMA Grant	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>01-331-510</b>	<b>CDBG</b>					
01-331-500	Community Development Block Grant	\$ 7,659	\$ 24,532	\$ -	\$ -	\$ -
01-331-700	FRDAP Grants	\$ 46,748	\$ -	\$ -	\$ -	\$ -
		<b>\$ 54,407</b>	<b>\$ 24,532</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>01-334-000</b>	<b>GRANTS &amp; AIDS - STATE</b>					
01-334-201	Justice Assistance Grant (JAG)	\$ 5,111	\$ 5,113	\$ -	\$ 5,113	\$ 5,113
01-334-900	CIBR Grants	\$ -	\$ -	\$ -	\$ -	\$ -
01-334-910	DEO Community Planning Assistance Grant	\$ 12,000	\$ -	\$ 5,000	\$ 25,000	\$ 25,000
		<b>\$ 17,111</b>	<b>\$ 5,113</b>	<b>\$ 5,000</b>	<b>\$ 30,113</b>	<b>\$ 30,113</b>
<b>01-335-000</b>	<b>INTERGOVERNMENTAL REVENUE</b>					
01-335-120	MRS - State Sales Tax	\$ 56,893	\$ 57,297	\$ 42,698	\$ 57,580	\$ 57,580
01-335-122	SRS - 8th Cent. Motor Fuel Tax	\$ 17,765	\$ 17,888	\$ 13,338	\$ 17,260	\$ 17,260
01-335-123	MRS - Municipal Fuel Tax	\$ 7	\$ 7	\$ 6	\$ 8	\$ 8
01-335-140	Mobile Home License	\$ 5,222	\$ 4,383	\$ 4,902	\$ 4,800	\$ 4,800
01-335-150	Alcoholic Beverage License	\$ 1,199	\$ 1,101	\$ 1,126	\$ 1,125	\$ 1,125
01-335-180	Half-Cent Sales Tax	\$ 100,745	\$ 108,243	\$ 72,118	\$ 114,645	\$ 114,645
		<b>\$ 181,832</b>	<b>\$ 188,919</b>	<b>\$ 134,187</b>	<b>\$ 195,418</b>	<b>\$ 195,418</b>
<b>01-337-000</b>	<b>GRANTS FROM OTHER LOCAL UNITS</b>					
01-337-100	Library Coop Funding	\$ 36,029	\$ 36,029	\$ 31,990	\$ 31,990	\$ 31,990
01-337-700	Library Grants	\$ -	\$ -	\$ -	\$ -	\$ -
01-337-800	Municipal Board of Examiners Funds	\$ 1,000	\$ -	\$ -	\$ -	\$ -
		<b>\$ 37,029</b>	<b>\$ 36,029</b>	<b>\$ 31,990</b>	<b>\$ 31,990</b>	<b>\$ 31,990</b>
<b>01-340-000</b>	<b>CHARGES FOR SERVICES</b>					
01-340-400	Solid Waste	\$ 259,884	\$ 257,595	\$ 209,445	\$ 314,012	\$ 281,000
01-340-700	Stormwater Utility Fees	\$ 18,969	\$ 19,039	\$ 16,622	\$ 24,922	\$ 24,922
01-340-900	Notary Fees	\$ 10	\$ -	\$ 25	\$ -	\$ -
		<b>\$ 278,864</b>	<b>\$ 276,634</b>	<b>\$ 226,091</b>	<b>\$ 338,934</b>	<b>\$ 305,922</b>
<b>01-344-000</b>	<b>TRANSPORTATION USER FEES</b>					
01-344-900	FDOT Maintenance Agreement	\$ 15,790	\$ 16,303	\$ 12,228	\$ 16,303	\$ 16,303
		<b>\$ 15,790</b>	<b>\$ 16,303</b>	<b>\$ 12,228</b>	<b>\$ 16,303</b>	<b>\$ 16,303</b>
<b>01-347-000</b>	<b>CULTURE/RECREATION</b>					
01-347-100	Library Income	\$ 5,300	\$ 4,500	\$ 6,318	\$ 6,000	\$ 6,000
		<b>\$ 5,300</b>	<b>\$ 4,500</b>	<b>\$ 6,318</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>
<b>01-351-000</b>	<b>FINES &amp; FORFEITURES</b>					
01-351-110	Police Fines	\$ -	\$ -	\$ -	\$ -	\$ -
01-351-200	Fines, Penalties, and Forfeitures	\$ 5,678	\$ 2,000	\$ 3,465	\$ 2,000	\$ 2,000
01-351-300	Code Enforcement Fines	\$ -	\$ -	\$ -	\$ -	\$ -

		\$	5,678	\$	2,000	\$	3,465	\$	2,000	\$	2,000
<b>01-359-000</b>	<b>OTHER JUDGEMENTS, FINES, FORFEITURES</b>										
01-359-100	Other Fines and/or Forfeitures	\$	-	\$	-	\$	-	\$	-	\$	-
01-359-200	Non Sufficient Funds	\$	30	\$	-	\$	-	\$	-	\$	-
01-359-300	Late Fees	\$	158	\$	125	\$	456	\$	200	\$	200
		\$	<b>188</b>	\$	<b>125</b>	\$	<b>456</b>	\$	<b>200</b>	\$	<b>200</b>
<b>01-361-000</b>	<b>INTEREST AND OTHER EARNINGS</b>										
01-361-100	Interest Income	\$	206	\$	190	\$	301	\$	200	\$	200
		\$	<b>206</b>	\$	<b>190</b>	\$	<b>301</b>	\$	<b>200</b>	\$	<b>200</b>
<b>01-362-000</b>	<b>RENTS AND ROYALTIES</b>										
01-362-100	Activity Center Rentals	\$	1,300	\$	1,000	\$	1,850	\$	1,500	\$	1,500
01-362-200	Donald Bronson Community Center Rentals	\$	2,788	\$	2,000	\$	2,650	\$	2,500	\$	2,500
		\$	<b>4,088</b>	\$	<b>3,000</b>	\$	<b>4,500</b>	\$	<b>4,000</b>	\$	<b>4,000</b>
<b>01-365-000</b>	<b>SALE OF SURPLUS MATERIALS AND SCRAP</b>										
01-365-100	Sales of Surplus Property	\$	1,889	\$	500	\$	3,586	\$	500	\$	500
		\$	<b>1,889</b>	\$	<b>500</b>	\$	<b>3,586</b>	\$	<b>500</b>	\$	<b>500</b>
<b>01-366-000</b>	<b>CONTRIBUTIONS &amp; DONATIONS FROM PRIVATE SOURCES</b>										
01-366-100	Private Donations	\$	(90)	\$	-	\$	-	\$	-	\$	-
01-366-101	Private Donations - Christmas	\$	1,675	\$	1,000	\$	1,550	\$	1,000	\$	1,000
01-366-102	Private Donations - Halloween	\$	1,625	\$	100	\$	1,250	\$	200	\$	200
01-366-104	Private Donations - Music Festival	\$	2,900	\$	1,500	\$	-	\$	500	\$	500
01-366-110	Private Donations - Library	\$	1,230	\$	600	\$	736	\$	500	\$	500
01-366-200	Revenue from Brick Sales	\$	-	\$	-	\$	-	\$	-	\$	-
		\$	<b>7,340</b>	\$	<b>3,200</b>	\$	<b>3,536</b>	\$	<b>2,200</b>	\$	<b>2,200</b>
<b>01-369-000</b>	<b>OTHER MISCELLANEOUS REVENUES</b>										
01-369-100	Misc. Income	\$	228	\$	300	\$	10,096	\$	300	\$	300
01-369-101	Misc - Copies and Faxes	\$	-	\$	-	\$	10	\$	-	\$	-
01-369-102	Misc - Collection Allowance	\$	19,454	\$	5,000	\$	4,459	\$	5,000	\$	5,000
01-369-103	Misc - Records Requests	\$	-	\$	-	\$	-	\$	-	\$	-
01-369-110	Refund of Overpayments	\$	-	\$	-	\$	-	\$	-	\$	-
01-369-111	Misc - Cash Drawer Overage	\$	-	\$	-	\$	-	\$	-	\$	-
01-369-120	Misc - Christmas	\$	100	\$	100	\$	140	\$	100	\$	100
01-369-130	Misc - Halloween	\$	170	\$	100	\$	120	\$	100	\$	100
01-369-140	Misc - City Wide Yard Sale	\$	-	\$	-	\$	-	\$	-	\$	-
01-369-140	Misc - Music Festival	\$	506	\$	-	\$	-	\$	-	\$	-
01-369-190	Misc - Van Fleet Cycling Challenge	\$	-	\$	-	\$	-	\$	-	\$	-
01-369-195	Misc - Ridge League Dinner	\$	-	\$	-	\$	-	\$	-	\$	-
01-369-200	Transfer From Street Funds	\$	-	\$	-	\$	-	\$	-	\$	-
01-369-300	Reappropriation of Surplus	\$	-	\$	-	\$	-	\$	-	\$	-
01-369-400	Insurance Proceeds	\$	3,790	\$	-	\$	-	\$	-	\$	-
01-369-500	Refund of State Gas Tax	\$	392	\$	-	\$	408	\$	200	\$	200
		\$	<b>24,639</b>	\$	<b>5,500</b>	\$	<b>15,233</b>	\$	<b>5,700</b>	\$	<b>5,700</b>
<b>01-381-000</b>	<b>INTRAGOVERNMENTAL TRANSFERS IN</b>										
01-381-400	Transfer From Enterprise Fund	\$	25,000	\$	25,000	\$	158,592	\$	25,000	\$	25,000
01-381-900	Cash Carry Forward	\$	-	\$	-	\$	-	\$	62,990	\$	62,990
		\$	<b>25,000</b>	\$	<b>25,000</b>	\$	<b>158,592</b>	\$	<b>87,990</b>	\$	<b>87,990</b>
<b>01-385-000</b>	<b>BOND PROCEEDS</b>										
01-385-100	Bond Proceeds	\$	-	\$	-	\$	-	\$	-	\$	-

01-386-000	INTRAGOVERNMENTAL TRANSFERS	\$	-	\$	-	\$	-	\$	-	\$	-
01-386-100	USDA Grant Proceeds	\$	-	\$	-	\$	-	\$	-	\$	-
		\$	-	\$	-	\$	-	\$	-	\$	-
01-387-000	INTRAGOVERNMENTAL TRANSFERS	\$	-	\$	-	\$	1,389,021	\$	-	\$	-
01-387-100	Loan Proceeds	\$	-	\$	-	\$	1,389,021	\$	-	\$	-
		\$	-	\$	-	\$	1,389,021	\$	-	\$	-
	TOTAL GENERAL FUND REVENUES	\$	2,425,005	\$	2,166,325	\$	3,446,734	\$	2,728,457	\$	2,769,566

# GENERAL FUND

## Expenditures



<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY18 - Budget</u>	<u>FY19 - 07/24/2017 YTD Actual</u>	<u>FY19 - Dept Requested</u>	<u>FY19- Proposed</u>
<b>01-511-100</b>	<b>LEGISLATIVE - PERSONNEL EXPENSES</b>					
01-511-120	Regular Salary - Wages - Legislative	\$ 4,833	\$ 5,415	\$ 4,513	\$ 5,415	\$ 5,415
01-511-160	Bonuses and Gift Certificates - Legislat	\$ 2,166	\$ 2,331	\$ 2,166	\$ 2,500	\$ 2,500
01-511-210	Fica Taxes - Legislative	\$ 535	\$ 600	\$ 511	\$ 1,020	\$ 1,020
01-511-240	Worker's Compensation - Legislative	\$ 12	\$ 15	\$ 15	\$ 16	\$ 16
		<u>\$ 7,546</u>	<u>\$ 8,361</u>	<u>\$ 7,204</u>	<u>\$ 8,951</u>	<u>\$ 8,951</u>
<b>01-511-300</b>	<b>LEGISLATIVE - OPERATING EXPENSES</b>					
01-511-310	Professional Services - Legislative					
01-511-400	Travel and Training - Legislative	\$ 3,879	\$ 5,500	\$ 1,640	\$ 6,000	\$ 5,500
01-511-440	Rentals and Leases - Legislative				\$ -	\$ -
01-511-470	Printing and Reproduction - Legislative	\$ 28	\$ 100	\$ -	\$ 500	\$ 500
01-511-480	Promo Activities & Legal Ads - Legislati	\$ 704	\$ 500	\$ -	\$ 2,000	\$ 2,000
01-511-490	Other Current Charges - Legislative	\$ 1,289	\$ 1,000	\$ 86	\$ 2,500	\$ 2,500
01-511-510	Office Supplies - Legislative	\$ 269	\$ 1,000	\$ -	\$ 400	\$ 400
01-511-520	Operating Supplies - Legislative	\$ 6,833	\$ 2,000	\$ -	\$ 1,000	\$ 1,000
01-511-540	Books, Pub., Sub., & Memberships - Legis	\$ 4,977	\$ 5,500	\$ 2,041	\$ 3,000	\$ 3,000
		<u>\$ 17,979</u>	<u>\$ 15,600</u>	<u>\$ 3,767</u>	<u>\$ 18,400</u>	<u>\$ 17,900</u>
<b>01-511-600</b>	<b>LEGISLATIVE - CAPITAL OUTLAY</b>					
01-511-640	Machinery & Equipment - Legislative	\$ 14,294	\$ -	\$ -	\$ -	\$ -
		<u>\$ 14,294</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>DEPARTMENT TOTAL</b>	<u>\$ 39,819</u>	<u>\$ 23,961</u>	<u>\$ 10,972</u>	<u>\$ 27,351</u>	<u>\$ 26,851</u>

<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY18 - Budget</u>	<u>FY19 -</u>		<u>FY19 - Dept</u>	<u>FY19-</u>
				<u>07/24/2017 YTD</u>	<u>Actual</u>		
<b>01-512-100</b>	<b>EXECUTIVE - PERSONNEL EXPENSES</b>						
01-512-120	Regular Salary - Wages - Executive	\$ 121,269	\$ 123,085	\$ 96,427	\$ 136,760	\$ 136,760	\$ 136,760
01-512-130	Other Salaries and Wages - Executive	\$ 4,892	\$ 4,800	\$ 3,785	\$ 4,800	\$ 4,800	\$ 4,800
01-512-140	Overtime - Executive	\$ 5,549	\$ -	\$ -	\$ -	\$ -	\$ -
01-512-160	Bonuses and Gift Certificates - Executive	\$ 13,644	\$ 14,350	\$ 15,539	\$ 22,750	\$ 22,750	\$ 22,750
01-512-210	Fica Taxes - Executive	\$ 11,142	\$ 12,153	\$ 8,774	\$ 14,600	\$ 14,600	\$ 14,600
01-512-220	Retirement Contribution - Executive	\$ 21,731	\$ 21,326	\$ 16,694	\$ 25,100	\$ 25,100	\$ 25,100
01-512-230	Life & Health Insurance - Executive	\$ 19,387	\$ 20,417	\$ 14,186	\$ 18,489	\$ 18,489	\$ 18,489
01-512-240	Worker's Compensation - Executive	\$ 288	\$ 310	\$ 233	\$ 315	\$ 315	\$ 315
		<u>\$ 197,902</u>	<u>\$ 196,441</u>	<u>\$ 155,639</u>	<u>\$ 222,814</u>	<u>\$ 222,814</u>	<u>\$ 222,814</u>
<b>01-512-300</b>	<b>EXECUTIVE - OPERATING EXPENSES</b>						
01-512-310	Professional Services - Executive	\$ 143	\$ 300	\$ -	\$ 300	\$ 300	\$ 300
01-512-400	Travel and Training - Executive	\$ 2,156	\$ 3,800	\$ 1,428	\$ 3,500	\$ 3,500	\$ 3,500
01-512-410	Communication Services - Executive	\$ 324	\$ 680	\$ 372	\$ 680	\$ 680	\$ 680
01-512-420	Education Reimbursement - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-512-440	Rentals and Leases - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-512-460	Repairs and Maintenance - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-512-470	Printing and Reproduction - Executive	\$ -	\$ 250	\$ 55	\$ 200	\$ 200	\$ 200
01-512-480	Promo Activities & Legal Ads - Executive	\$ 70	\$ 800	\$ -	\$ 800	\$ 800	\$ 800
01-512-490	Other Current Charges - Executive	\$ 1,654	\$ 2,500	\$ 1,182	\$ 2,500	\$ 2,500	\$ 2,500
01-512-510	Office Supplies - Executive	\$ 761	\$ 800	\$ 309	\$ 900	\$ 900	\$ 900
01-512-520	Operating Supplies - Executive	\$ 1,074	\$ 400	\$ 137	\$ 500	\$ 500	\$ 500
01-512-540	Books, Pub., Sub., & Memberships - Execu	\$ 909	\$ 1,500	\$ 1,160	\$ 2,000	\$ 2,000	\$ 2,000
		<u>\$ 7,091</u>	<u>\$ 11,030</u>	<u>\$ 4,643</u>	<u>\$ 11,380</u>	<u>\$ 11,380</u>	<u>\$ 11,380</u>
<b>01-512-600</b>	<b>EXECUTIVE - CAPITAL OUTLAY</b>						
01-512-630	Improvements Other than Building - Execu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-512-640	Machinery & Equipment - Executive	\$ -	\$ 5,000	\$ 2,720	\$ -	\$ -	\$ -
01-512-660	Books, Pub.& Library Materials - Executi	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 2,720</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>DEPARTMENT TOTAL</b>	<u><b>\$ 204,993</b></u>	<u><b>\$ 212,471</b></u>	<u><b>\$ 163,002</b></u>	<u><b>\$ 234,194</b></u>	<u><b>\$ 234,194</b></u>	<u><b>\$ 234,194</b></u>

<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY18 - Budget</u>	<u>FY19 - 07/24/2017 YTD Actual</u>	<u>FY19 - Dept Requested</u>	<u>FY19- Proposed</u>
<b>01-513-300</b>	<b>CITY CLERK - OPERATING EXPENSES</b>					
01-513-310	Professional Services - City Clerk	\$ -	\$ 800	\$ -	\$ 1,000	\$ 1,000
01-513-400	Travel and Training - City Clerk	\$ 2,728	\$ 2,500	\$ 578	\$ 3,000	\$ 3,000
01-513-410	Communication Services - City Clerk	\$ -	\$ -	\$ -	\$ -	
01-513-420	Education Reimbursement - City Clerk	\$ -	\$ -	\$ -	\$ -	
01-513-440	Rentals and Leases - City Clerk	\$ -	\$ -	\$ -	\$ -	
01-513-460	Repairs and Maintenance - City Clerk	\$ -	\$ -	\$ -	\$ -	
01-513-470	Printing and Reproduction - City Clerk	\$ 1,727	\$ 3,200	\$ 1,584	\$ 4,000	\$ 4,000
01-513-490	Other Current Charges - City Clerk	\$ 550	\$ 4,500	\$ 1,881	\$ 1,500	\$ 1,500
01-513-492	Recording & Other Fees - City Clerk	\$ 700	\$ 700	\$ -	\$ 1,500	\$ 1,500
01-513-510	Office Supplies - City Clerk	\$ 251	\$ 700	\$ 195	\$ 700	\$ 700
01-513-520	Operating Supplies - City Clerk	\$ 560	\$ 400	\$ -	\$ 800	\$ 800
01-513-540	Books, Pub., Sub., & Memberships - City	\$ 175	\$ 500	\$ 100	\$ 500	\$ 500
		<u>\$ 6,691</u>	<u>\$ 13,300</u>	<u>\$ 4,337</u>	<u>\$ 13,000</u>	<u>\$ 13,000</u>
<b>01-513-600</b>	<b>CITY CLERK - CAPITAL OUTLAY</b>					
01-513-630	Improvements Other than Building - City	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-640	Machinery & Equipment - City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-660	Books, Pub.& Library Materials - City Cl	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>DEPARTMENT TOTAL</b>	<u><b>\$ 6,691</b></u>	<u><b>\$ 13,300</b></u>	<u><b>\$ 4,337</b></u>	<u><b>\$ 13,000</b></u>	<u><b>\$ 13,000</b></u>

<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY18 - Budget</u>	<u>FY19 - 07/24/2017 YTD Actual</u>	<u>FY19 - Dept Requested</u>	<u>FY19- Proposed</u>
<b>01-514-300</b>	<b>LEGAL COUNSEL - OPERATING EXPENSES</b>					
01-514-310	Professional Services - Legal Counsel	\$ 52,367	\$ 60,000	\$ 34,854	\$ 68,000	\$ 68,000
01-514-312	Professional Services - Other - Legal Co					
01-514-400	Travel and Training - Legal Counsel					
01-514-470	Printing and Reproduction - Legal Counsel					
01-514-480	Promo Activities & Legal Ads - Legal Cou	\$ 5,565	\$ 7,500	\$ 7,078	\$ 7,500	\$ 7,500
01-514-490	Other Current Charges - Legal Counsel					
01-514-492	Recording & Other Fees - Legal Counsel					
		<u>\$ 57,932</u>	<u>\$ 67,500</u>	<u>\$ 41,931</u>	<u>\$ 75,500</u>	<u>\$ 75,500</u>
<b>01-514-600</b>	<b>LEGAL COUNSEL - CAPITAL OUTLAY</b>					
01-514-640	Machinery & Equipment - Legal Counsel	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>DEPARTMENT TOTAL</b>	<u><u>\$ 57,932</u></u>	<u><u>\$ 67,500</u></u>	<u><u>\$ 41,931</u></u>	<u><u>\$ 75,500</u></u>	<u><u>\$ 75,500</u></u>



<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY18 - Budget</u>	<u>FY19 - 07/24/2017 YTD Actual</u>	<u>FY19 - Dept Requested</u>	<u>FY19- Proposed</u>
<b>01-515-300</b>	<b>COMPREHENSIVE PLANNING - OPERATING EXPENSE</b>					
01-515-310	Professional Services - Comp Planning	\$ 18,000	\$ 20,000	\$ 69,250	\$ 22,000	\$ 22,000
01-515-311	Engineering Services - Comp Planning					
01-515-312	Professional Services - Other - Comp Planning	\$ 3,500	\$ 2,500	\$ -	\$ 3,000	\$ 3,000
01-515-320	DEO - Grants				\$ 25,000	\$ 25,000
01-515-470	Printing and Reproduction - Comp Plannin					
01-515-480	Promo Activities & Legal Ads - Comp Plan					
01-515-492	Recording & Other Fees - Comp Planning					
01-515-540	Books, Pub., Sub., & Memberships - Comp	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 21,500</u>	<u>\$ 22,500</u>	<u>\$ 69,250</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>
	<b>DEPARTMENT TOTAL</b>	<u>\$ 21,500</u>	<u>\$ 22,500</u>	<u>\$ 69,250</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>

<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY18 - Budget</u>	<u>FY19 -</u>		<u>FY19 - Dept</u>	<u>FY19 -</u>
				<u>07/24/2017 YTD</u>	<u>Actual</u>		
<b>01-516-100</b>	<b>FINANCE AND ACCOUNTING - PERSONNEL EXPENSE</b>						
01-516-120	Regular Salary - Wages - Fin & Acctng	\$ 55,374	\$ 65,878	\$ 52,109	\$ 78,915	\$ 78,915	\$ 78,915
01-516-140	Overtime - Fin & Acctng	\$ 2,954	\$ 593	\$ -	\$ 495	\$ 495	\$ 495
01-516-160	Bonuses and Gift Certificates - Fin & Ac	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-516-210	Fica Taxes - Fin & Acctng	\$ 4,105	\$ 5,085	\$ 3,788	\$ 6,075	\$ 6,075	\$ 6,075
01-516-220	Retirement Contribution - Fin & Acctng	\$ 4,427	\$ 5,265	\$ 4,127	\$ 6,559	\$ 6,559	\$ 6,559
01-516-230	Life & Health Insurance - Fin & Acctng	\$ 10,104	\$ 102,779	\$ 7,205	\$ 18,201	\$ 18,201	\$ 18,201
01-516-240	Worker's Compensation - Fin & Acctng	\$ 125	\$ 310	\$ 122	\$ 183	\$ 183	\$ 183
		<b>\$ 77,089</b>	<b>\$ 179,910</b>	<b>\$ 67,352</b>	<b>\$ 110,428</b>	<b>\$ 110,428</b>	<b>\$ 110,428</b>
<b>01-516-300</b>	<b>FINANCE AND ACCOUNTING - OPERATING EXPENSE</b>						
01-516-310	Professional Services - Fin & Acctng	\$ 946	\$ -	\$ -	\$ -	\$ -	\$ -
01-516-320	Accounting and Auditing - Fin & Acctng	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-516-400	Travel and Training - Fin & Acctng	\$ 44	\$ -	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000
01-516-410	Communication Services - Fin & Acctng	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-516-420	Education Reimbursement - Fin & Acctng	\$ 2,428	\$ 3,500	\$ 3,500	\$ -	\$ -	\$ -
01-516-440	Rentals and Leases - Fin & Acctng						
01-516-450	Liability Insurance - Fin & Acctng						
01-516-460	Repairs and Maintenance - Fin & Acctng						
01-516-470	Printing and Reproduction - Fin & Acctng	\$ 471	\$ 700	\$ 180	\$ 700	\$ 700	\$ 700
01-516-480	Promo Activities & Legal Ads - Fin & Acc						
01-516-492	Recording & Other Fees - Fin & Acctng						
01-516-493	Equipment Rental - Fin & Acctng						
01-516-510	Office Supplies - Fin & Acctng	\$ 1,088	\$ 1,300	\$ 708	\$ 1,400	\$ 1,400	\$ 1,400
01-516-520	Operating Supplies - Fin & Acctng	\$ 1,196	\$ 3,000	\$ 181	\$ 2,500	\$ 2,500	\$ 2,500
01-516-540	Books, Pub., Sub., & Memberships - Fin &	\$ 70	\$ 250	\$ 35	\$ 250	\$ 250	\$ 250
		<b>\$ 6,243</b>	<b>\$ 8,750</b>	<b>\$ 7,104</b>	<b>\$ 7,850</b>	<b>\$ 7,850</b>	<b>\$ 7,850</b>
<b>01-516-600</b>	<b>FINANCE AND ACCOUNTING - CAPITAL OUTLAY</b>						
01-516-630	Improvements Other than Building - Fin &	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-516-640	Machinery & Equipment - Fin & Acctng	\$ -	\$ 2,500	\$ 1,100	\$ -	\$ -	\$ -
01-516-660	Books, Pub.& Library Materials - Fin & A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 1,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 83,332</b>	<b>\$ 191,160</b>	<b>\$ 75,556</b>	<b>\$ 118,278</b>	<b>\$ 118,278</b>	<b>\$ 118,278</b>

<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY18 - Budget</u>	<u>FY19 -</u>		<u>FY19 - Dept</u>	<u>FY19 -</u>
				<u>07/24/2017 YTD</u>	<u>Actual</u>		
<b>01-517-700</b>	<b>DEBT SERVICE PAYMENTS</b>						
01-517-710	Principal - CB & T Debt Service Pmts	\$ 43,700	\$ 60,282	\$ 34,623	\$ 74,088	\$ 74,088	
01-517-711	Principal - USDA Pay Off	\$ -	\$ -	\$ 1,371,789	\$ -	\$ -	
01-517-720	Interest - CB & T Debt Service Pmts	\$ 58,389	\$ 56,586	\$ 25,282	\$ 45,722	\$ 45,722	
01-517-721	Interest - USDA Pay Off	\$ -	\$ -	\$ 17,232	\$ -	\$ -	
01-517-733	Mandated Reserve - Debt Service Pmts						
01-517-734	Public Works Property						
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ 102,089	\$ 116,868	\$ 1,448,926	\$ 119,810	\$ 119,810	
	<b>DEPARTMENT TOTAL</b>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ 102,089	\$ 116,868	\$ 1,448,926	\$ 119,810	\$ 119,810	

<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY18 - Budget</u>	<u>FY19 - 07/24/2017 YTD Actual</u>	<u>FY19 - Dept Requested</u>	<u>FY19- Proposed</u>
<b>01-521-300</b>	<b>LAW ENFORCEMENT - OPERATING EXPENSES</b>					
01-521-305	Contract Labor - Law Enf	\$ 95,454	\$ 97,363	\$ 97,363	\$ 99,310	\$ 99,310
01-521-310	Professional Services - Law Enf	\$ -	\$ -	\$ -	\$ 28,288	\$ 28,288
01-521-410	Communication Services - Law Enf	\$ -	\$ -	\$ -	\$ -	\$ -
01-521-440	Rentals & Leases - Law Enf	\$ 536	\$ -	\$ -	\$ -	\$ -
01-521-460	Repairs & Maintenance - Law Enf	\$ -	\$ 300	\$ -	\$ 300	\$ 300
01-521-490	Other Current Charges - Law Enf	\$ 22	\$ 100	\$ -	\$ -	\$ -
01-521-510	Office Supplies - Law Enf	\$ -	\$ -	\$ -	\$ 100	\$ 100
01-521-520	Operating Supplies - Law Enf	\$ -	\$ -	\$ -	\$ 100	\$ 100
01-521-529	Operating Supplies - JAG Grant - Law Enf	\$ 5,111	\$ 5,113	\$ -	\$ -	\$ -
		<u>\$ 101,123</u>	<u>\$ 102,876</u>	<u>\$ 97,363</u>	<u>\$ 128,098</u>	<u>\$ 128,098</u>
<b>01-521-600</b>	<b>LAW ENFORCEMENT - CAPITAL OUTLAY</b>					
01-521-649	Machinery & Equipment - JAG Grant - Law Enf	\$ -	\$ -	\$ -	\$ 5,113	\$ 5,113
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,113</u>	<u>\$ 5,113</u>
	<b>DEPARTMENT TOTAL</b>	<u><u>\$ 101,123</u></u>	<u><u>\$ 102,876</u></u>	<u><u>\$ 97,363</u></u>	<u><u>\$ 133,211</u></u>	<u><u>\$ 133,211</u></u>

<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY18 - Budget</u>	<u>FY19 -</u>		<u>FY19 - Dept</u>	<u>FY19-</u>
				<u>07/24/2017 YTD</u>	<u>Actual</u>		
<b>01-524-100</b>	<b>BUILDING AND ZONING - PERSONNEL EXPENSES</b>						
01-524-120	Regular Salary - Wages - Bldg & Zoning	\$ 46,145	\$ 46,988	\$ 37,036	\$ 82,243	\$ 82,243	
01-524-140	Overtime - Bldg & Zoning	\$ 2,760	\$ -	\$ -	\$ 433	\$ 433	
01-524-160	Bonuses and Gift Certificates - Bldg & Z	\$ -	\$ -	\$ -			
01-524-210	Fica Taxes - Bldg & Zoning	\$ 3,686	\$ 3,595	\$ 2,749	\$ 6,325	\$ 6,325	
01-524-220	Retirement Contribution - Bldg & Zoning	\$ 3,807	\$ 3,722	\$ 2,933	\$ 4,312	\$ 4,312	
01-524-230	Life & Health Insurance - Bldg & Zoning	\$ 9,114	\$ 10,127	\$ 7,009	\$ 18,244	\$ 18,244	
01-524-240	Worker's Compensation - Bldg & Zoning	\$ 583	\$ 583	\$ 1,121	\$ 1,266	\$ 1,266	
		<b>\$ 66,095</b>	<b>\$ 65,015</b>	<b>\$ 50,849</b>	<b>\$ 112,823</b>	<b>\$ 112,823</b>	
<b>01-524-300</b>	<b>BUILDING AND ZONING - OPERATING EXPENSES</b>						
01-524-310	Professional Services - Bldg & Zoning	\$ 146,250	\$ 60,388	\$ 114,479	\$ 150,000	\$ 150,000	
01-524-311	Engineering Services - Bldg & Zoning		\$ 1,000		\$ 1,000	\$ 1,000	
01-524-312	Professional Services - Other - Bldg & Z						
01-524-400	Travel and Training - Bldg & Zoning	\$ 161	\$ 500		\$ 500	\$ 500	
01-524-410	Communication Services - Bldg & Zoning	\$ 165		\$ 46			
01-524-420	Education Reimbursement - Bldg & Zoning						
01-524-440	Rentals and Leases - Bldg & Zoning						
01-524-460	Repairs and Maintenance - Bldg & Zoning						
01-524-470	Printing and Reproduction - Bldg & Zoning						
01-524-480	Promo Activities & Legal Ads - Bldg & Zo			\$ 605			
01-524-492	Recording & Other Fees - Bldg & Zoning						
01-524-493	Equipment Rental - Bldg & Zoning						
01-524-510	Office Supplies - Bldg & Zoning	\$ 409	\$ 200	\$ 229	\$ 400	\$ 400	
01-524-520	Operating Supplies - Bldg & Zoning	\$ 2,698	\$ 100	\$ 417	\$ 350	\$ 350	
01-524-540	Books, Pub., Sub., & Memberships - Bldg						
		<b>\$ 149,683</b>	<b>\$ 62,188</b>	<b>\$ 115,777</b>	<b>\$ 152,250</b>	<b>\$ 152,250</b>	
<b>01-524-600</b>	<b>BUILDING AND ZONING - CAPITAL OUTLAY</b>						
01-524-630	Improvements Other than Building - Bldg	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ -	
01-524-640	Machinery & Equipment - Bldg & Zoning	\$ -	\$ -	\$ -	\$ -	\$ -	
01-524-660	Books, Pub. & Library Materials - Bldg &	\$ -	\$ -	\$ -	\$ -	\$ -	
		<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 215,778</b>	<b>\$ 129,703</b>	<b>\$ 169,125</b>	<b>\$ 265,073</b>	<b>\$ 265,073</b>	

<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY18 - Budget</u>	<u>FY19 -</u>	<u>FY19 - Dept</u>	<u>FY19-</u>
				<u>07/24/2017 YTD</u>	<u>Actual</u>	<u>Requested</u>
<b>01-529-100</b>	<b>CODE ENFORCEMENT - PERSONNEL EXPENSES</b>					
01-529-120	Regular Salary - Wages - Code Enf	\$ -	\$ -	\$ -	\$ 22,824	\$ 22,824
01-529-140	Overtime - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ -
01-529-160	Bonuses and Gift Certificates - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ -
01-529-210	Fica Taxes - Code Enf	\$ -	\$ -	\$ -	\$ 1,746	\$ 1,746
01-529-220	Retirement Contribution - Code Enf	\$ -	\$ -	\$ -	\$ 1,885	\$ 1,885
01-529-230	Life & Health Insurance - Code Enf	\$ -	\$ -	\$ -	\$ 243	\$ 243
01-529-240	Worker's Compensation - Code Enf	\$ -	\$ -	\$ -	\$ 523	\$ 523
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,221</u>	<u>\$ 27,221</u>
<b>01-529-300</b>	<b>CODE ENFORCEMENT - OPERATING EXPENSES</b>					
01-529-310	Professional Services - Code Enf	\$ -	\$ 1,000	\$ -	\$ 2,500	\$ 2,500
01-529-400	Travel and Training - Code Enf	\$ -	\$ 500	\$ -	\$ 500	\$ 500
01-529-410	Communication Services - Code Enf	\$ -		\$ -		
01-529-420	Education Reimbursement - Code Enf	\$ -		\$ -		
01-529-440	Rentals and Leases - Code Enf	\$ -		\$ -		
01-529-460	Repairs and Maintenance - Code Enf	\$ -		\$ -		
01-529-464	Vehicle Fuel - Code Enf	\$ -	\$ 250	\$ -	\$ 400	\$ 400
01-529-465	Vehicle Maintenance - Code Enf	\$ -		\$ -		
01-529-470	Printing and Reproduction - Code Enf	\$ -		\$ -	\$ 500	\$ 500
01-529-480	Promo Activities & Legal Ads - Code Enf	\$ -	\$ 150	\$ -	\$ 300	\$ 300
01-529-490	Other Current Charges - Code Enf	\$ -		\$ -		
01-529-492	Recording & Other Fees - Code Enf	\$ -	\$ 100	\$ -		\$ 100
01-529-493	Equipment Rental - Code Enf	\$ -		\$ -		
01-529-510	Office Supplies - Code Enf	\$ -	\$ 100	\$ -	\$ 600	\$ 600
01-529-520	Operating Supplies - Code Enf	\$ -	\$ 100	\$ -	\$ 400	\$ 400
01-529-540	Books, Pub., Sub., & Memberships - Code	\$ -		\$ -		
		<u>\$ -</u>	<u>\$ 2,200</u>	<u>\$ -</u>	<u>\$ 5,200</u>	<u>\$ 5,300</u>
<b>01-529-600</b>	<b>CODE ENFORCEMENT - CAPITAL OUTLAY</b>					
01-529-630	Improvements Other than Building - Code	\$ -	\$ -	\$ -	\$ -	\$ -
01-529-640	Machinery & Equipment - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ -
01-529-660	Books, Pub.& Library Materials - Code En	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>DEPARTMENT TOTAL</b>	<u><u>\$ -</u></u>	<u><u>\$ 2,200</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 32,421</u></u>	<u><u>\$ 32,521</u></u>

<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY18 - Budget</u>	<u>FY19 - 07/24/2017 YTD Actual</u>	<u>FY19 - Dept Requested</u>	<u>FY19- Proposed</u>
01-534-300	REFUSE/SANITATION - OPERATING EXPENSES					
01-534-341	Refuse Disposal - Residential - Refuse/S	\$ 119,733	\$ 126,336	\$ 104,898	\$ 123,588	\$ 157,930
01-534-342	Refuse Disposal - Commercial - Refuse/Sa	\$ 89,894	\$ 79,740	\$ 58,761	\$ 79,740	\$ 80,440
01-534-343	Recycling - Refuse/Sanitation					
		<u>\$ 209,627</u>	<u>\$ 206,076</u>	<u>\$ 163,659</u>	<u>\$ 203,328</u>	<u>\$ 238,370</u>
	<b>DEPARTMENT TOTAL</b>	<b>\$ 209,627</b>	<b>\$ 206,076</b>	<b>\$ 163,659</b>	<b>\$ 203,328</b>	<b>\$ 238,370</b>

<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY18 - Budget</u>	<u>FY19 - 07/24/2017 YTD Actual</u>	<u>FY19 - Dept Requested</u>	<u>FY19- Proposed</u>
<b>01-538-300</b>	<b>STORMWATER - OPERATING EXPENSES</b>					
01-538-310	Professional Services - Stormwater				\$ 3,000	\$ 3,000
01-538-311	Engineering Services - Stormwater		\$ 5,000	\$ -	\$ -	\$ -
01-538-315	Inmate Labor - Stormwater	\$ 5,750	\$ 5,750	\$ 5,749	\$ -	\$ -
01-538-400	Travel and Training - Stormwater	\$ 219	\$ 500	\$ 1,377	\$ -	\$ 2,000
01-538-430	Utilities - Stormwater					
01-538-440	Rentals and Leases - Stormwater					
01-538-460	Repairs and Maintenance - Stormwater	\$ 15,301	\$ 14,000	\$ 6,693	\$ 14,000	\$ 14,000
01-538-492	Recording & Other Fees - Stormwater	\$ 100	\$ 500	\$ -	\$ 500	\$ 500
01-538-493	Equipment Rental - Stormwater					
01-538-520	Operating Supplies - Stormwater					
01-538-540	Books, Pub., Sub., & Memberships - Stormwater	\$ 500	\$ 366	\$ 500	\$ 500	\$ 500
		<u>\$ 21,870</u>	<u>\$ 26,116</u>	<u>\$ 14,319</u>	<u>\$ 18,000</u>	<u>\$ 20,000</u>
<b>01-538-600</b>	<b>STORMWATER - CAPITAL OUTLAY</b>					
01-538-630	Irnpvements Other than Building - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -
01-538-640	Machinery & Equipment - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>DEPARTMENT TOTAL</b>	<u><u>\$ 21,870</u></u>	<u><u>\$ 26,116</u></u>	<u><u>\$ 14,319</u></u>	<u><u>\$ 18,000</u></u>	<u><u>\$ 20,000</u></u>



<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY18 - Budget</u>	<u>FY19 -</u>		
				<u>07/24/2017 YTD Actual</u>	<u>FY19 - Dept Requested</u>	<u>FY19- Proposed</u>
<b>01-539-300</b>	<b>GEN GOV'T BUILDINGS - OPERATING EXPENSES</b>					
01-539-310	Professional Services - Gen Gov't Bldgs	\$ 24,528	\$ 16,000	\$ 19,088	\$ 22,000	\$ 22,000
01-539-312	Professional Services - Other - Gen Gov'	\$ 300	\$ 1,000	\$ 165	\$ 5,000	\$ 5,000
01-539-313	Professional Services - Activity Center					
01-539-315	Inmate Labor - Gen Gov't Bldgs	\$ 5,750	\$ 6,750	\$ 5,750		
01-539-411	City Hall - Communication - Gen Gov't BI	\$ 13,864	\$ 15,500	\$ 9,880	\$ 15,500	\$ 15,500
01-539-412	Activity Center - Communication - Gen Go					
01-539-413	Public Works - Communication - Gen Gov't					\$ 2,000
01-539-414	Community Center - Communication - Gen Gov't	\$ 1,962	\$ 2,500	\$ 1,243	\$ 2,000	\$ 2,000
01-539-431	City Hall - Utilities - Gen Gov't Bldgs	\$ 16,597	\$ 13,500	\$ 13,314	\$ 25,000	\$ 25,000
01-539-432	Activity Center - Utilities - Gen Gov't	\$ 2,196	\$ 3,000	\$ 1,758	\$ 3,000	\$ 3,000
01-539-433	Public Works I - Utilities - Gen Gov't Bld	\$ 2,182	\$ 5,000	\$ 1,718	\$ 3,000	\$ 3,000
01-539-434	Community Center - Utilities - Gen Gov't Bld	\$ 5,041	\$ 5,500	\$ 3,145	\$ 5,000	\$ 5,000
01-539-440	Rentals and Leases - Gen Gov't Bldgs	\$ 6,586	\$ 7,000	\$ 3,546	\$ 5,000	\$ 5,000
01-539-461	City Hall - Repairs & Maint - Gen Gov't	\$ 13,336	\$ 11,000	\$ 4,227	\$ 25,000	\$ 25,000
01-539-462	Activity Center - Repairs & Maint - Gen	\$ 2,223	\$ 2,500	\$ 14,331	\$ 3,500	\$ 1,500
01-539-463	Public Works I - Repairs & Maint - Gen Gov	\$ 380	\$ 3,000	\$ 1,374	\$ 5,000	\$ 500
01-539-464	Community Center - Repairs & Maint - Gen Gov	\$ 280	\$ 3,000	\$ 334	\$ 3,500	\$ 3,500
01-539-466	Public Works/Utilities Oper - Repairs & Maint - Gen Gc	\$ 280	\$ 3,000	\$ 334	\$ 3,500	\$ 3,000
01-539-470	Printing and Reproduction - Gen Gov't BI	\$ -	\$ 1,000	\$ -	\$ -	\$ -
01-539-490	Other Current Charges - Gen Gov't BI	\$ 86				
01-539-510	Office Supplies - Gen Gov't Bldgs			\$ 424	\$ 600	\$ 600
01-539-521	City Hall - Operating Supplies - Gen Gov	\$ 3,729	\$ 2,500	\$ 4,649	\$ 6,000	\$ 6,000
01-539-522	Activity Center - Operating Supplies - G	\$ 196	\$ 1,000	\$ 422	\$ 1,000	\$ 1,000
01-539-523	Public Works - Operating Supplies - Gen	\$ 163	\$ 500	\$ 370	\$ 500	\$ -
01-539-524	Community Center - Operating Supplies - Gen	\$ 197	\$ 1,400	\$ -	\$ 1,400	\$ 1,400
01-539-526	Public Works/Utilities Oper - Operating Supplies - Ger	\$ 197	\$ 1,400	\$ -	\$ 1,400	\$ 1,400
		\$ 100,073	\$ 106,050	\$ 86,072	\$ 136,900	\$ 131,400
<b>01-539-600</b>	<b>GEN GOV'T BUILDINGS - CAPITAL OUTLAY</b>					
01-539-620	Buildings - Gen Gov't Bldgs	\$ 12,500		\$ 9,986		
01-539-631	City Hall - Improv. O/T Bldgs - Gen Gov'	\$ 30,649	\$ 27,413	\$ 326,093		
01-539-632	Activity Center - Improv. O/T Bldgs - Ge					
01-539-633	Public Works - Improv. O/T Bldgs - Gen G					
01-539-641	City Hall - Mach. & Equipment - Gen Gov'	\$ 13,385				
01-539-642	Activity Center - Mach. & Equipment - Ge					
01-539-643	Public Works - Mach. & Equipment - Gen G					
01-539-644	Community Center - Mach. & Equipment - Gen G					
01-539-650	Construction in Progress - Gen Gov't Bld					
		\$ 56,534	\$ 27,413	\$ 336,079	\$ -	\$ -
<b>DEPARTMENT TOTAL</b>		<b>\$ 156,607</b>	<b>\$ 133,463</b>	<b>\$ 422,151</b>	<b>\$ 136,900</b>	<b>\$ 131,400</b>

<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY18 - Budget</u>	<u>FY19 -</u>	<u>FY19 - Dept</u>	<u>FY19-</u>
				<u>07/24/2017 YTD</u>	<u>Requested</u>	<u>Proposed</u>
				<u>Actual</u>		
<b>01-541-100</b>	<b>ROADS &amp; STREETS - PERSONNEL EXPENSES</b>					
01-541-120	Regular Salary - Wages - Roads & Streets	\$ 119,013	\$ 153,959	\$ 124,670	\$ 181,296	\$ 181,296
01-541-140	Overtime - Roads & Streets	\$ 8,491	\$ 1,714	\$ 411	\$ 2,824	\$ 2,824
01-541-160	Bonuses and Gift Certificates - Roads &	\$ -				\$ -
01-541-210	Fica Taxes - Roads & Streets	\$ 9,759	\$ 11,842	\$ 9,511	\$ 14,085	\$ 14,085
01-541-220	Retirement Contribution - Roads & Street	\$ 9,259	\$ 16,620	\$ 9,686	\$ 15,208	\$ 15,208
01-541-230	Life & Health Insurance - Roads & Street	\$ 23,703	\$ 29,404	\$ 23,059	\$ 26,037	\$ 26,037
01-541-240	Worker's Compensation - Roads & Streets	\$ 5,451	\$ 11,348	\$ 10,696	\$ 17,073	\$ 17,073
		<b>\$ 175,676</b>	<b>\$ 224,887</b>	<b>\$ 178,032</b>	<b>\$ 256,524</b>	<b>\$ 256,524</b>
<b>01-541-300</b>	<b>ROADS &amp; STREETS - OPERATING EXPENSES</b>					
01-541-305	Contract Labor - Roads & Streets					
01-541-310	Professional Services - Roads & Streets					
01-541-311	Engineering Services - Roads & Streets	\$ 3,290	\$ 1,000		\$ 5,000	\$ 5,000
01-541-315	Inmate Labor - Roads & Streets	\$ 17,249	\$ 20,249	\$ 17,249		
01-541-400	Travel and Training - Roads & Streets	\$ -	\$ 2,000	\$ 15	\$ 2,500	\$ 2,500
01-541-410	Communication Services - Roads & Streets	\$ 1,692	\$ 540	\$ 1,758	\$ 3,500	\$ 3,500
01-541-430	Utilities - Roads & Streets	\$ 26,273	\$ 25,000	\$ 20,790	\$ 30,000	\$ 30,000
01-541-440	Rentals and Leases - Roads & Streets					
01-541-460	Repairs and Maintenance - Roads & Street	\$ 4,183	\$ 10,000	\$ 8,922	\$ 10,000	\$ 10,000
01-541-461	Repairs & Maintenance-Equipment - Roads	\$ 5,618	\$ 5,000	\$ 3,217	\$ 8,000	\$ 8,000
01-541-464	Vehicle Fuel - Roads & Streets	\$ 4,836	\$ 5,000	\$ 5,638	\$ 7,000	\$ 7,000
01-541-465	Vehicle Maintenance - Roads & Streets	\$ 3,848	\$ 5,000	\$ 4,538	\$ 7,000	\$ 7,000
01-541-480	Promo Activities & Legal Ads - Roads & S					
01-541-492	Recording & Other Fees - Roads & Streets					
01-541-493	Equipment Rental - Roads & Streets	\$ -	\$ 1,000		\$ 2,000	\$ 2,000
01-541-510	Office Supplies - Roads & Streets	\$ 868	\$ 500	\$ 612	\$ 1,000	\$ 1,000
01-541-520	Operating Supplies - Roads & Streets	\$ 9,517	\$ 10,000	\$ 3,940	\$ 10,000	\$ 10,000
01-541-524	Chemicals - Roads & Streets	\$ -	\$ 500		\$ 1,000	\$ 1,000
01-541-525	Uniforms - Roads & Streets	\$ 99	\$ -	\$ 359		
01-541-530	Road Materials & Supplies - Roads & Stre	\$ 6,678	\$ 13,000	\$ 751	\$ 15,000	\$ 15,000
01-541-540	Books, Pub., Sub., & Memberships - Roads	\$ 369	\$ -	\$ 291	\$ 500	\$ 500
		<b>\$ 84,520</b>	<b>\$ 98,789</b>	<b>\$ 68,079</b>	<b>\$ 102,500</b>	<b>\$ 102,500</b>
<b>01-541-600</b>	<b>ROADS &amp; STREETS - CAPITAL OUTLAY</b>					
01-541-620	Buildings - Roads & Streets	\$ -	\$ -	\$ 500	\$ -	\$ -
01-541-630	Improvements Other than Building - Roads	\$ 192,667	\$ 40,000		\$ 150,000	\$ 150,000
01-541-640	Machinery & Equipment - Roads & Streets	\$ 57,386	\$ 15,000		\$ 45,000	\$ 45,000
01-541-650	Construction in Progress - Roads & Stree					
		<b>\$ 250,053</b>	<b>\$ 55,000</b>	<b>\$ -</b>	<b>\$ 195,000</b>	<b>\$ 195,000</b>
	<b>DEPARTMENT TOTAL</b>	<b>\$ 510,249</b>	<b>\$ 378,676</b>	<b>\$ 246,111</b>	<b>\$ 554,024</b>	<b>\$ 554,024</b>

<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY18 - Budget</u>	<u>FY19 -</u>		<u>FY19 - Dept Requested</u>	<u>FY19- Proposed</u>
				<u>07/24/2017 YTD Actual</u>			
<b>01-571-100</b>	<b>LIBRARY - PERSONNEL EXPENSES</b>						
01-571-120	Regular Salary - Wages - Library	\$ 51,410	\$ 52,730	\$ 41,327	\$ 76,245	\$ 76,245	\$ 76,245
01-571-140	Overtime - Library	\$ 1,989	\$ 1,014	\$ 240	\$ 917	\$ 917	\$ 917
01-571-160	Bonuses and Gift Certificates - Library						
01-571-210	Fica Taxes - Library	\$ 3,993	\$ 4,111	\$ 3,091	\$ 5,903	\$ 5,903	\$ 5,903
01-571-220	Retirement Contribution - Library	\$ 3,512	\$ 4,257	\$ 3,292	\$ 6,374	\$ 6,374	\$ 6,374
01-571-230	Life & Health Insurance - Library	\$ 19,034	\$ 20,026	\$ 13,867	\$ 18,377	\$ 18,377	\$ 18,377
01-571-240	Worker's Compensation - Library	\$ 116	\$ 150	\$ 80	\$ 177	\$ 177	\$ 177
		<b>\$ 80,054</b>	<b>\$ 82,288</b>	<b>\$ 61,898</b>	<b>\$ 107,993</b>	<b>\$ 107,993</b>	<b>\$ 107,993</b>
<b>01-571-300</b>	<b>LIBRARY - OPERATING EXPENSES</b>						
01-571-310	Professional Services - Library	\$ 371	\$ 2,000	\$ 987	\$ 2,000	\$ 2,000	\$ 2,000
01-571-312	Professional Services - Other - Library	\$ 1,820	\$ 2,500	\$ 1,700	\$ 2,500	\$ 2,500	\$ 2,500
01-571-400	Travel and Training - Library	\$ 326	\$ 600	\$ 175	\$ 700	\$ 700	\$ 700
01-571-410	Communication Services - Library	\$ 770	\$ 2,300	\$ 1,532	\$ 6,100	\$ 6,100	\$ 6,100
01-571-420	Education Reimbursement - Library	\$ -		\$ -	\$ 2,040	\$ 2,040	\$ 2,040
01-571-430	Utilities - Library	\$ 3,025	\$ 4,000	\$ 5,629	\$ 7,500	\$ 7,500	\$ 7,500
01-571-440	Rentals and Leases - Library	\$ -					
01-571-460	Repairs and Maintenance - Library	\$ 294	\$ 1,000	\$ 2,012	\$ 2,500	\$ 2,500	\$ 2,500
01-571-470	Printing and Reproduction - Library	\$ -					
01-571-480	Promo Activities & Legal Ads - Library	\$ 969	\$ 2,200	\$ 625	\$ 2,500	\$ 2,500	\$ 2,500
01-571-490	Other Current Charges - Libray	\$ 200		\$ -			
01-571-510	Office Supplies - Library	\$ 1,071	\$ 1,200	\$ 718	\$ 1,300	\$ 1,300	\$ 1,300
01-571-520	Operating Supplies - Library	\$ 2,933	\$ 7,000	\$ 2,972	\$ 7,500	\$ 7,500	\$ 7,500
01-571-540	Books, Pub., Sub., & Memberships - Libra	\$ 458	\$ 600	\$ 427	\$ 600	\$ 600	\$ 600
		<b>\$ 12,237</b>	<b>\$ 23,400</b>	<b>\$ 16,777</b>	<b>\$ 35,240</b>	<b>\$ 35,240</b>	<b>\$ 35,240</b>
<b>01-571-600</b>	<b>LIBRARY - CAPITAL OUTLAY</b>						
01-571-610	Land - Library						
01-571-620	Buildings - Library						
01-571-630	Improvements Other than Building - Libra	\$ 920					
01-571-640	Machinery & Equipment - Library						
01-571-650	Construction in Progress - Library						
01-571-660	Books, Pub.& Library Materials - Library	\$ 12,450	\$ 14,000	\$ 8,970	\$ 16,000	\$ 16,000	\$ 16,000
		<b>\$ 13,370</b>	<b>\$ 14,000</b>	<b>\$ 8,970</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>
	<b>DEPARTMENT TOTALS</b>	<b>\$ 105,661</b>	<b>\$ 119,688</b>	<b>\$ 87,644</b>	<b>\$ 159,233</b>	<b>\$ 159,233</b>	<b>\$ 159,233</b>

<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY18 - Budget</u>	<u>FY19 - 07/24/2017 YTD Actual</u>	<u>FY19 - Dept Requested</u>	<u>FY19- Proposed</u>
<b>01-572-300</b>	<b>PARKS - OPERATING EXPENSES</b>					
01-572-310	Professional Services	\$ 644.00				
01-572-315	Inmate Labor - Parks	\$ 5,750	\$ 6,750	\$ 5,750		
01-572-400	Travel and Training - Parks					
01-572-430	Utilities - Parks	\$ 14,750	\$ 8,000	\$ 14,834	\$ 23,000	\$ 23,000
01-572-440	Rentals and Leases - Parks					
01-572-460	Repairs and Maintenance - Parks	\$ 71,073	\$ 10,000	\$ 8,650	\$ 15,000	\$ 15,000
01-572-493	Equipment Rental - Parks					
01-572-520	Operating Supplies - Parks				\$ 1,200	\$ 1,200
		<u>\$ 92,217</u>	<u>\$ 24,750</u>	<u>\$ 29,234</u>	<u>\$ 39,200</u>	<u>\$ 39,200</u>
<b>01-572-600</b>	<b>PARKS - CAPITAL OUTLAY</b>					
01-572-610	Land - Parks					
01-572-620	Buildings - Parks	\$ -	\$ 24,532	\$ 6,000		
01-572-630	Improvements Other than Building - Parks	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
01-572-631	City Hall - Improv. O/T Bldgs - Parks					
01-572-632	Activity Center - Improv. O/T Bldgs - Pa					
01-572-633	Public Works - Improv. O/T Bldgs - Parks					
01-572-640	Machinery & Equipment - Parks					
01-572-641	City Hall - Mach. & Equipment - Parks					
01-572-642	Activity Center - Mach. & Equipment - Pa					
01-572-643	Public Works - Mach. & Equipment - Parks					
01-572-650	Construction in Progress - Parks					
01-572-660	Books, Pub.& Library Materials - Parks	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ 39,532</u>	<u>\$ 6,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>
	<b>DEPARTMENT TOTAL</b>	<u><b>\$ 92,217</b></u>	<u><b>\$ 64,282</b></u>	<u><b>\$ 35,234</b></u>	<u><b>\$ 54,200</b></u>	<u><b>\$ 39,200</b></u>

<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY18 - Budget</u>	<u>FY19 - 07/24/2017 YTD Actual</u>	<u>FY19 - Dept Requested</u>	<u>FY19 - Proposed</u>
<b>01-574-300</b>	<b>SPECIAL EVENTS - OPERATING EXPENSES</b>					
01-574-310	Professional Services - Spec Events	\$ 1,853	\$ 2,000	\$ 888	\$ 2,000	\$ 2,000
01-574-440	Rentals and Leases - Spec Events	\$ 475	\$ 800	\$ 125	\$ 1,000	\$ 1,000
01-574-470	Printing and Reproduction - Spec Events	\$ 892	\$ 1,200		\$ 1,500	\$ 1,500
01-574-480	Promo Activities & Legal Ads - Spec Even	\$ 816	\$ 1,000			\$ 1,000
01-574-490	Other Current Charges - Spec Events					
01-574-491	Van Fleet Cycling Challenge - Spec Events					
01-574-520	Operating Supplies - Spec Events	\$ 3,837	\$ 6,500	\$ 5,067	\$ 7,500	\$ 7,500
		<u>\$ 7,873</u>	<u>\$ 11,500</u>	<u>\$ 6,080</u>	<u>\$ 12,000</u>	<u>\$ 13,000</u>
	<b>DEPARTMENT TOTAL</b>	<u>\$ 7,873</u>	<u>\$ 11,500</u>	<u>\$ 6,080</u>	<u>\$ 12,000</u>	<u>\$ 13,000</u>

<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY18 - Budget</u>	<u>FY19 -</u>	<u>FY19 - Dept</u>	<u>FY19-</u>
				<u>07/24/2017 YTD</u>	<u>Requested</u>	<u>Proposed</u>
		<u>Actual</u>				
<b>01-590-300</b>	<b>NON-DEPARTMENTAL - OPERATING EXPENSES</b>					
01-590-310	Professional Services - Non-Dept	\$ 5,391	\$ 37,000	\$ 346	\$ 38,000	\$ 38,000
01-590-311	Engineering Services - Non-Dept	\$ -	\$ 8,000		\$ 10,000	\$ 10,000
01-590-312	Professional Services - Other - Non-Dept	\$ 5,682	\$ 7,000		\$ 8,000	\$ 8,000
01-590-315	Inmate Labor - GF Non - Dept				\$ 28,749	\$ 28,749
01-590-320	Accounting and Auditing - Non-Dept	\$ 13,322	\$ 15,000	\$ 18,286	\$ 15,000	\$ 15,000
01-590-420	Education Reimbursement - Non-Dept					
01-590-440	Rentals & Leases - Non-Dept					
01-590-450	Liability Insurance - Non-Dept	\$ 35,256	\$ 36,000	\$ 37,729	\$ 38,000	\$ 39,900
01-590-464	Vehicle Fuel - Non-Dept	\$ 25	\$ -	\$ 366	\$ 400	\$ 400
01-590-465	Vehicle Maintenance - Non-Dept			\$ 21	\$ 500	\$ 500
01-590-520	Operating Supplies - Non-Dept		\$ -	\$ 249	\$ 1,000	\$ 1,000
01-590-521	Emergencies & Contingencies - Operating ...				\$ 20,000	\$ 20,000
01-590-525	Uniforms - Non- Dept		\$ -	\$ 249	\$ 4,000	\$ 4,000
01-590-528	Postage - Non-Dept	\$ 299	\$ 3,000	\$ 3,250	\$ 3,000	\$ 3,000
		<u>\$ 59,975</u>	<u>\$ 106,000</u>	<u>\$ 60,494</u>	<u>\$ 166,649</u>	<u>\$ 168,549</u>
<b>01-590-900</b>	<b>NON-DEPARTMENTAL - OTHER USES</b>					
01-590-920	Transfer to Enterprise Fund - Non-Dept	\$ -				
01-590-930	Transfer to Police Public Safety Impact Fees Reserve:	\$ -	\$ 64,356		\$ 66,434	\$ 66,434
01-590-931	Transfer to Fire Public Safety Impact Fees Reserves-	\$ -	\$ -		\$ 35,546	\$ 35,546
01-590-932	Transfer to Parks & Rec Impact Fees Reserves - Non-	\$ -	\$ 67,510		\$ 107,136	\$ 107,136
01-590-933	Transfer to Public Facilities Impact Fees Reserves - N	\$ -	\$ 85,121		\$ 180,045	\$ 180,045
01-590-934	Transfer to Transportation Impact Fees Reserves - Nc	\$ -	\$ -		\$ -	\$ -
01-590-940	Reserves - Unrestricted Reserves - Non-Dept	\$ -				\$ 38,181
01-590-941	Reserves - Emergencies and Contingencies - Non-De	\$ 26,463		\$ 364		
01-590-942	Reserves - Capital Outlay Purchases - Non-Dept		\$ 60,219			
01-590-950	Transfer to Restricted Streets Paving		\$ 8,379		\$ 62,990	\$ -
01-590-951	Transfer to Restricted Building Permits					
01-590-991	Aids to Private Organizations - Non-Dept	\$ 1,250	\$ 500	\$ 742	\$ 2,000	\$ 2,000
01-590-992	Unemployment Claims - Non-Dept	\$ 1,375	\$ 2,500			\$ 2,500
01-590-993	Transfer to Reserve - Non-Dept					
01-590-994	Bank Fees - Non-Dept					
01-590-995	Refund of Overpayments - Non-Dept					
01-590-996	Bad Debt - Non-Dept	\$ (703)	\$ 3,000	\$ 1,182	\$ 3,000	\$ 3,000
01-590-997	Other - Employee Settlements - Non Dept	\$ 3,000	\$ 5,500			
01-590-998	Fund Balance - Out of Balance - Non-Dept					
01-590-999	Other - Non-Operating Charges - Non-Dept	\$ 2,865	\$ 5,500	\$ 1,500	\$ 5,500	\$ 5,500
		<u>\$ 34,250</u>	<u>\$ 302,585</u>	<u>\$ 3,788</u>	<u>\$ 462,651</u>	<u>\$ 440,342</u>
<b>DEPARTMENT TOTAL</b>		<u><b>\$ 94,225</b></u>	<u><b>\$ 408,585</b></u>	<u><b>\$ 64,282</b></u>	<u><b>\$ 629,300</b></u>	<u><b>\$ 608,891</b></u>

# ENTERPRISE FUND

## Revenues



<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY 18 - Budget</u>	<u>FY18 - 07/18/2018 YTD Actual</u>	<u>FY19 - Dept Requested</u>	<u>FY19 - Proposed</u>
<b>05-324-000</b>	<b>IMPACT FEES</b>					
05-324-210	Water Impact Fees	\$ 102,499	\$ 43,656	\$ 127,964	\$ 139,760	\$ 139,760
05-324-220	Sewer Impact Fees	\$ 346,980	\$ 145,166	\$ 378,135	\$ 353,200	\$ 353,200
		<b>\$ 449,479</b>	<b>\$ 188,822</b>	<b>\$ 506,099</b>	<b>\$ 492,960</b>	<b>\$ 492,960</b>
<b>05-325-000</b>	<b>SPECIAL ASSESSMENTS</b>					
05-325-110	Connection Fees - Sewer				\$ -	\$ -
05-325-111	Connection Fees - Water (Permits - Cash Basis)	\$ 79,670	\$ 40,000	\$ 47,808	\$ 69,600	\$ 69,600
05-325-112	Connection Fees - Water (Utility Billing - Accrual)	\$ 1,305		\$ 435	\$ -	\$ -
05-325-210	Readiness to Serve Charge - Sewer	\$ 67,353	\$ 42,056	\$ 51,286	\$ 28,696	\$ 28,696
05-325-211	Readiness to Serve Charge - Water	\$ 37,893	\$ 26,865		\$ 26,000	\$ 26,000
		<b>\$ 186,221</b>	<b>\$ 108,921</b>	<b>\$ 99,529</b>	<b>\$ 124,296</b>	<b>\$ 124,296</b>
<b>05-329-000</b>	<b>OTHER PERMITS AND FEES</b>					
05-329-200	Other Lic./Fees/Permits	\$ 5,201	\$ 1,000	\$ 1,840	\$ 2,000	\$ 2,000
		<b>\$ 5,201</b>	<b>\$ 1,000</b>	<b>\$ 1,840</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>05-331-000</b>	<b>GRANTS &amp; AIDS - FEDERAL</b>					
05-331-310	Water Supply System Grants	\$ -	\$ -	\$ -	\$ -	\$ -
05-331-350	Sewer/Wastewater Grants	\$ -	\$ -	\$ -	\$ -	\$ -
05-331-510	CDBG	\$ -	\$ -	\$ -	\$ -	\$ -
05-331-520	CDBG - SCADA	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>05-334-000</b>	<b>GRANTS &amp; AIDS - STATE</b>					
05-334-900	CIBR Grants	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>05-340-000</b>	<b>CHARGES FOR SERVICES</b>					
05-340-100	Back Flow Fees	\$ -	\$ -	\$ -	\$ -	\$ -
05-340-200	Monthly Fees	\$ -	\$ -	\$ -	\$ -	\$ -
05-340-300	Water Utility Revenue	\$ 1,039,673	\$ 1,020,000	\$ 814,219	\$ 1,135,299	\$ 1,135,299
05-340-500	Sewer Utility Revenue	\$ 942,894	\$ 952,382	\$ 736,210	\$ 1,032,993	\$ 1,032,993
		<b>\$ 1,982,567</b>	<b>\$ 1,972,382</b>	<b>\$ 1,550,428</b>	<b>\$ 2,168,292</b>	<b>\$ 2,168,292</b>
<b>05-359-000</b>	<b>OTHER JUDGEMENTS, FINES, &amp; FORFEITURES</b>					
05-359-100	Other Fines and/or Forfeitures	\$ 30,360	\$ 25,000	\$ 16,286	\$ 20,000	\$ 20,000
05-359-200	Non Sufficient Funds	\$ 870	\$ 500	\$ 940	\$ 1,000	\$ 1,000
05-359-300	Late Fees	\$ 25,693	\$ 30,000	\$ 20,024	\$ 20,000	\$ 20,000
		<b>\$ 56,923</b>	<b>\$ 55,500</b>	<b>\$ 37,249</b>	<b>\$ 41,000</b>	<b>\$ 41,000</b>
<b>05-361-000</b>	<b>INTEREST INCOME</b>					
05-361-100	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>05-365-000</b>	<b>SALE OF SURPLUS MATERIALS AND SCRAP</b>					
05-365-100	Sales of Surplus Property	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>05-366-000</b>	<b>CONTRIBUTIONS &amp; DONATIONS - PRIVATE SOURCES</b>					
05-366-100	Private Donations	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



<b>05-369-000</b>	<b>OTHER MISCELLANEOUS INCOME</b>								
05-369-100	Misc. Income	\$	1,578	\$	350	\$	10	\$	-
05-369-110	Refund of Overpayments							\$	-
05-369-111	Cash Drawer Overage	\$	(54)					\$	-
05-369-300	Reappropriation of Surplus							\$	-
05-369-400	Insurance Proceeds	\$	6,304					\$	-
05-369-700	Misc - Income - Reimbursement - Invoiced	\$	785	\$		\$	256	\$	-
		\$	<u>8,612</u>	\$	<u>350</u>	\$	<u>266</u>	\$	<u>-</u>
<b>05-381-000</b>	<b>INTRAGOVERNMENTAL TRANSFERS IN</b>								
05-381-100	Transfer From General Fund	\$	-	\$	-	\$	-	\$	-
05-381-900	Cash Carry Forward	\$	-	\$	-	\$	-	\$	205,677
		\$	<u>-</u>	\$	<u>-</u>	\$	<u>-</u>	\$	<u>205,677</u>
<b>05-385-000</b>	<b>BOND PROCEEDS</b>								
05-385-100	Bond Proceeds - Sewer	\$	-	\$	-	\$	-	\$	-
05-385-101	Bond Proceeds - Water	\$	-	\$	-	\$	-	\$	-
		\$	<u>-</u>	\$	<u>-</u>	\$	<u>-</u>	\$	<u>-</u>
<b>05-386-000</b>	<b>INTRAGOVERNMENTAL TRANSFERS</b>								
05-386-100	USDA Grant Proceeds - Sewer	\$	-	\$	-	\$	-	\$	-
05-386-101	USDA Grant Proceeds - Water	\$	-	\$	-	\$	-	\$	-
		\$	<u>-</u>	\$	<u>-</u>	\$	<u>-</u>	\$	<u>-</u>
	<b>TOTAL ENTERPRISE FUND REVENUES</b>	\$	<u>2,689,004</u>	\$	<u>2,326,975</u>	\$	<u>2,195,411</u>	\$	<u>2,828,548</u>
		\$		\$		\$		\$	<u>3,034,225</u>

# ENTERPRISE FUND

## Expenditures



<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY18 - Budget</u>	<u>FY19 -</u>		<u>FY19 - Dept Requested</u>	<u>FY19 - Proposed</u>
				<u>07/24/2017 YTD Actual</u>	<u>Actual</u>		
<b>05-533-100</b>	<b>WATER OPERATIONS - PERSONNEL EXPENSES</b>						
05-533-120	Regular Salary - Wages - Water Oper	\$ 59,952	\$ 106,329	\$ 72,691	\$ 181,670	\$ 187,341	
05-533-130	Other Salaries and Wages - Water Oper					\$ -	
05-533-140	Overtime - Water Oper	\$ 1,961	\$ 2,045	\$ 472	\$ 3,983	\$ 4,529	
05-533-160	Bonuses and Gift Certificates - Water Op					\$ -	
05-533-210	Fica Taxes - Water Oper	\$ 4,557	\$ 8,741	\$ 5,519	\$ 14,203	\$ 14,678	
05-533-220	Retirement Contribution - Water Oper	\$ 8,106	\$ 9,049	\$ 5,849	\$ 13,460	\$ 15,848	
05-533-230	Life & Health Insurance - Water Oper	\$ 19,878	\$ 37,558	\$ 20,450	\$ 49,987	\$ 49,859	
05-533-240	Worker's Compensation - Water Oper	\$ 143	\$ 7,705	\$ 124	\$ 8,711	\$ 9,199	
		<b>\$ 94,597</b>	<b>\$ 171,427</b>	<b>\$ 105,105</b>	<b>\$ 272,014</b>	<b>\$ 281,454</b>	
<b>05-533-300</b>	<b>WATER OPERATIONS - OPERATING EXPENSES</b>						
05-533-305	Contract Labor - Water Oper	\$ 231,356	\$ 58,969	\$ 59,149	\$ -	\$ -	
05-533-310	Professional Services - Water Oper	\$ 38,979	\$ 15,000	\$ 108,392	\$ 20,000	\$ 20,000	
05-533-311	Engineering Services - Water Oper	\$ 325	\$ 25,000	\$ 21,213	\$ 30,000	\$ 30,000	
05-533-312	Professional Services - Other - Water Op	\$ 4,283	\$ 20,000	\$ 1,978	\$ 20,000	\$ 20,000	
05-533-313	Professional Services - Polk Regional Wtr Coop					\$ 5,000	
05-533-315	Inmate Labor - Water Oper	\$ 11,499	\$ 11,499	\$ 11,499			
05-533-400	Travel and Training - Water Oper		\$ 500	\$ 30	\$ 500	\$ 500	
05-533-410	Communication Services - Water Oper	\$ 927	\$ 1,500	\$ 929	\$ 3,500	\$ 3,500	
05-533-420	Education Reimbursement - Water Operations						
05-533-430	Utilities - Water Oper	\$ -				\$ 1,500	
05-533-431	Mt. Olive WTP - Utilities - Water Oper	\$ 4,635	\$ 6,900	\$ 3,294	\$ 6,900	\$ 6,900	
05-533-432	Commonwealth WTP - Utilities - Water Oper	\$ 349	\$ 4,620	\$ 964	\$ 4,620	\$ 4,620	
05-533-433	V. Matt Williams WTP - Utilities - Water Oper	\$ 10,114	\$ 12,000	\$ 8,445	\$ 12,000	\$ 12,000	
05-533-440	Rentals and Leases - Water Oper						
05-533-460	Repairs and Maintenance - Water Oper	\$ 208,313	\$ 40,000	\$ 19,357	\$ 40,000	\$ 40,000	
05-533-461	Mt. Olive WTP - Repairs & Maint - Water Oper	\$ 584		\$ 2,901	\$ 15,000	\$ 15,000	
05-533-462	Commonwealth WTP - Repairs & Maint - Water Oper	\$ 7	\$ 8,000	\$ 6,499	\$ 10,000	\$ 10,000	
05-533-463	V. Matt Williams WTP - Repairs & Maint - Water Oper	\$ 640	\$ 8,000	\$ 3,983	\$ 8,000	\$ 8,000	
05-533-464	Vehicle Fuel - Water Oper	\$ 1,613	\$ 6,600	\$ 3,422	\$ 7,000	\$ 7,000	
05-533-465	Vehicle Maintenance - Water Oper	\$ 3,481	\$ 6,000	\$ 6,327	\$ 8,000	\$ 8,000	
05-533-470	Printing and Reproduction - Water Oper		\$ 600		\$ -	\$ -	
05-533-490	Other Current Charges - Water Oper			\$ 100			
05-533-492	Recording & Other Fees - Water Oper	\$ 4,300	\$ 2,500	\$ 4,300	\$ 4,300	\$ 4,300	
05-533-493	Equipment Rental - Water Oper		\$ 4,000		\$ 4,000	\$ 4,000	
05-533-510	Office Supplies - Water Oper	\$ 400	\$ 575	\$ 301	\$ 1,000	\$ 1,000	
05-533-520	Operating Supplies - Water Oper	\$ 78,188	\$ 30,000	\$ 5,616	\$ 30,000	\$ 30,000	
05-533-521	Mt. Olive WTP Operating Supplies - Water Oper		\$ 30,000	\$ 156			
05-533-522	Commonwealth WTP Operating Supplies - Water Oper		\$ 30,000	\$ 156			
05-533-522	V Matt Williams WTP Operating Supplies - Water Oper		\$ 30,000	\$ 156			
05-533-524	Chemicals - Water Oper		\$ 9,000	\$ 2,867	\$ 9,000	\$ 9,000	
05-533-525	Uniforms - Water Oper		\$ 1,500	\$ 675			
05-533-526	Meter Supplies - New Installs- Water Oper		\$ 40,000	\$ 78,783	\$ 90,000	\$ 69,600	

05-533-527	Meter Supplies - Repairs & Maintenance - Water Oper	\$	-	\$	-	\$	20,000	\$	20,000		
05-533-530	Road Materials & Supplies - Water Oper										
05-533-540	Books, Pub., Sub., & Memberships - Water	\$	771	\$	3,000	\$	1,002	\$	2,000		
		\$	600,764	\$	405,763	\$	352,492	\$	345,820		
<b>05-533-600</b>	<b>WATER OPERATIONS - CAPITAL OUTLAY</b>										
05-533-605	Depreciation Expense - Water Oper	\$	114,608								
05-533-620	Buildings - Water										
05-533-630	Improvements Other than Building - Water										
05-533-631	Improvements Other than Bldg - CDBG Exps										
05-533-634	SCADA System - Water Oper										
05-533-640	Machinery & Equipment - Water Oper	\$	53	\$	2,500		\$	30,000	\$	30,000	
05-533-641	Mt. Olive WTP - Machinery & Equipment	\$	2,675				\$	130,000	\$	130,000	
05-533-642	Commonwealth WTP - Machinery & Equipment										
05-533-643	V. Matt Williams WTP - Machinery & Equipment										
05-533-650	Construction In Progress - Water Oper										
		\$	117,336	\$	2,500	\$	-	\$	160,000	\$	160,000
<b>05-533-700</b>	<b>WATER OPERATIONS - DEBT SERVICE</b>										
05-533-710	Principal - Water Oper			\$	72,382	\$	21,037	\$	76,392	\$	76,392
05-533-720	Interest - Water Oper	\$	100,966	\$	98,923	\$	9,330	\$	74,490	\$	74,490
05-533-730	Other Debt Service Costs - Water Oper										
05-533-733	Mandated Reserve - Water Oper										
05-533-920	Transfer to General Fund - Water Operations					\$	79,296				
05-533-733	Other Non- Operating Charges - Water Oper					\$	5,000				
		\$	100,966	\$	171,305	\$	114,663	\$	150,882	\$	150,882
	<b>DEPARTMENT TOTAL</b>	\$	<b>913,663</b>	\$	<b>750,995</b>	\$	<b>572,261</b>	\$	<b>928,716</b>	\$	<b>924,256</b>

<u>Account Number</u>	<u>Account Description</u>	<u>FY17 Actual</u>	<u>FY18 - Budget</u>	<u>FY19 -</u>		<u>FY19 - Dept</u>	<u>FY19 -</u>
				<u>07/24/2017 YTD</u>	<u>Actual</u>		
<b>05-535-100</b>	<b>SEWER OPERATIONS - PERSONNEL EXPENSES</b>						
05-535-120	Regular Salary - Wages - Water Oper		\$ 91,718	\$ 57,458	\$ 111,392	\$ 115,606	
05-535-130	Other Salaries and Wages - Water Oper						
05-535-140	Overtime - Water Oper		\$ 653	\$ 600	\$ 3,091	\$ 3,109	
05-535-160	Bonuses and Gift Certificates - Water Op						
05-535-210	Fica Taxes - Water Oper		\$ 7,066	\$ 4,143	\$ 8,758	\$ 9,082	
05-535-220	Retirement Contribution - Water Oper		\$ 7,316	\$ 4,481	\$ 7,581	\$ 9,806	
05-535-230	Life & Health Insurance - Water Oper		\$ 24,169	\$ 14,658	\$ 27,275	\$ 27,149	
05-535-240	Worker's Compensation - Water Oper		\$ 11,243	\$ -	\$ 9,435	\$ 9,794	
		\$ -	\$ 142,165	\$ 81,340	\$ 167,532	\$ 174,546	
<b>05-535-300</b>	<b>SEWER OPERATIONS - OPERATING EXPENSES</b>						
05-535-305	Contract Labor - Sewer Oper	\$ 231,250	\$ 58,969	\$ 59,149	\$ -	\$ -	
05-535-310	Professional Services - Sewer Oper	\$ 4,170	\$ 26,000	\$ 57,942	\$ 25,000.00	\$ 25,000.00	
05-535-311	Engineering Services - Sewer Oper	\$ 24,212	\$ 20,000	\$ 25,207	\$ 20,000.00	\$ 20,000.00	
05-535-312	Professional Services - Other - Sewer Op	\$ 6,238	\$ 14,000	\$ -	\$ -	\$ 14,000.00	
05-535-315	Inmate Labor - Sewer Oper	\$ 11,499	\$ 11,499	\$ 11,499			
05-535-400	Travel and Training - Sewer Oper		\$ 500	\$ 558	\$ 2,500.00	\$ 2,500.00	
05-535-410	Communication Services - Sewer Oper	\$ 754	\$ 900	\$ 932	\$ 3,500.00	\$ 3,500.00	
05-535-411	Cardinal Hill WWTP - Communications - Sewer	\$ 855	\$ 1,200	\$ 1,043	\$ 1,500.00	\$ 1,500.00	
05-535-412	Mt. Olive WWTP - Communications - Sewer	\$ 2,580	\$ 2,500	\$ 1,784	\$ 2,500.00	\$ 2,500.00	
05-535-430	Utilities - Sewer Oper	\$ 3,296	\$ 3,500	\$ 14,470	\$ 18,000.00	\$ 7,000.00	
05-535-431	Cardinal Hill WWTP - Utilities - Sewer Oper	\$ 20,213	\$ 19,800	\$ 14,511	\$ 21,000.00	\$ 21,000.00	
05-535-432	Mt. Olive WWTP - Utilities - Sewer Oper	\$ 9,995	\$ 11,000	\$ 6,534	\$ 11,000.00	\$ 11,000.00	
05-535-440	Rentals and Leases - Sewer Oper	\$ 4,033					
05-535-450	Liability Insurance - Sewer Oper						
05-535-460	Repairs and Maintenance - Sewer Oper	\$ 68,632	\$ 90,000	\$ 81,766	\$ 100,000.00	\$ 90,000.00	
05-535-462	Cardinal Hill - Repairs & Maint - Sewer Oper	\$ 1,701	\$ 38,000	\$ 12,169	\$ 90,000.00	\$ 90,000.00	
05-535-464	Vehicle Fuel - Sewer Oper	\$ 1,965	\$ 2,000	\$ 1,801	\$ 4,000.00	\$ 4,000.00	
05-535-465	Vehicle Maintenance - Sewer Oper	\$ 5,324	\$ 3,400	\$ 10,147	\$ 8,000.00	\$ 8,000.00	
05-535-470	Printing and Reproduction - Sewer Oper				\$ 60.00	\$ 60.00	
05-535-490	Other Current Charges - Sewer Oper			\$ 55			
05-535-492	Recording & Other Fees - Sewer Oper		\$ 1,500	\$ 100	\$ 1,000.00	\$ 350.00	
05-535-493	Equipment Rental - Sewer Oper	\$ 14,750	\$ 4,000	\$ 337	\$ 4,000.00	\$ 4,000.00	
05-535-510	Office Supplies - Sewer Oper	\$ 208	\$ 1,550	\$ 125	\$ 1,000.00	\$ 1,000.00	
05-535-520	Operating Supplies - Sewer Oper	\$ 2,622	\$ 2,000	\$ 5,630	\$ 8,000.00	\$ 8,000.00	
05-535-521	Cardinal Hill WWTP - Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	
05-535-522	Cardinal Hill WWTP - Sludge Hauling	\$ -	\$ -	\$ -	\$ 38,000.00	\$ 16,000.00	
05-535-524	Chemicals - Sewer Oper		\$ 8,000	\$ 16,974	\$ 17,000.00	\$ 17,000.00	
05-535-525	Uniforms - Sewer Oper		\$ 1,000	\$ 709	\$ -	\$ -	
05-535-530	Road Materials & Supplies - Sewer Oper				\$ 1,000.00	\$ 1,000.00	
05-535-540	Books, Pub., Sub., & Memberships - Sewer			\$ 313	\$ 1,000	\$ 1,000	
		\$ 414,297	\$ 321,318	\$ 323,795	\$ 378,060	\$ 348,410	

<b>05-535-600</b>	<b>SEWER OPERATIONS - CAPITAL OUTLAY</b>						
05-535-605	Depreciation Expense - Sewer Oper	\$	209,885				
05-535-610	Land - Sewer Oper						
05-535-620	Buildings - Sewer Oper			\$	80,363		
05-535-630	Improvements Other than Building - Sewer	\$	2,500	\$	43,373		
05-535-640	Machinery & Equipment - Sewer Oper	\$	53	\$	19,093	\$	50,000
05-535-641	Cardinal Hill WWTP - Machinery & Equip	\$	27,000	\$		\$	104,000
05-535-650	Construction In Progress - Sewer Oper	\$	32,000	\$	96,128	\$	-
05-535-660	Books, Pub.& Library Materials - Sewer O					\$	-
		\$	209,938	\$	61,500	\$	238,957
				\$	154,000	\$	154,000
<b>05-535-700</b>	<b>SEWER OPERATIONS - DEBT SERVICE</b>						
05-535-710	Principal - Sewer Oper			\$	293,113	\$	59,371
05-535-720	Interest - Sewer Oper	\$	396,463	\$	381,045	\$	51,011
05-535-730	Other Debt Service Costs - Sewer Oper					\$	307,586
05-535-733	Mandated Reserve - Sewer Oper					\$	303,789
		\$	396,463	\$	674,158	\$	110,382
				\$	611,375	\$	611,375
<b>05-535-900</b>	<b>SEWER OPERATIONS - DEBT SERVICE</b>						
05-535-920	Transfer to General Fund - Sewer Oper			\$	-	\$	79,296
				\$	-	\$	79,296
				\$	-	\$	-
	<b>DEPARTMENT TOTAL</b>	\$	<b>1,020,698</b>	\$	<b>1,199,141</b>	\$	<b>833,769</b>
				\$	<b>1,310,967</b>	\$	<b>1,288,331</b>

<u>Account Number</u>	<u>Account Description</u>	<u>FY19 -</u>			<u>FY19 - Dept</u>	<u>FY19 - Proposed</u>
		<u>FY17 Actual</u>	<u>FY18 - Budget</u>	<u>07/24/2017</u> <u>YTD Actual</u>	<u>Requested</u>	
<b>05-590-300</b>	<b>NON-DEPARTMENTAL - OPERATING EXPENSES</b>					
05-590-310	Professional Services - Non-Dept	\$ 11,322	\$ 24,300	\$ 17,484	\$ 24,300	\$ 24,300
05-590-312	Professional Services - Other - Non-Dept	\$ 11,090	\$ 18,500	\$ 2,500	\$ 18,500	\$ 18,500
05-590-315	Inmate Labor - EF Non - Dept				\$ 28,749	\$ 28,749
05-590-320	Accounting and Auditing - Non-Dept	\$ 27,048	\$ 27,306	\$ 32,031	\$ 27,306	\$ 27,306
05-590-420	Education Reimbursement - Non-Dept					
05-590-440	Rentals & Leases - Non-Dept	\$ 3,749	\$ 4,074	\$ 2,923	\$ 4,074	\$ 4,074
05-590-450	Liability Insurance - Non-Dept	\$ 35,043	\$ 48,400	\$ 36,702	\$ 50,000	\$ 50,000
05-590-492	Recording & Other Fees - Non-Dept	\$ 2,300	\$ 2,300		\$ 1,000	\$ 1,000
05-590-520	Operating Supplies - Non-Dept			\$ 180		
05-590-521	Emergencies & Contingencies - Operating ...				\$ 20,000	\$ 20,000
05-590-525	Uniforms - Non- Dept		\$ -		\$ 4,000	\$ 4,000
05-590-528	Postage - Non-Dept		\$ 3,000	\$ 1,000	\$ 3,000	\$ 3,000
		<u>\$ 90,552</u>	<u>\$ 127,880</u>	<u>\$ 92,820</u>	<u>\$ 180,929</u>	<u>\$ 180,929</u>
<b>05-590-600</b>	<b>NON-DEPARTMENTAL - CAPITAL OUTLAY</b>					
05-590-630	Improvements Other Than Buildings	\$ 31,478	\$ 27,413	\$ 20,275	\$ 7,013	\$ 7,013
		<u>\$ 31,478</u>	<u>\$ 27,413</u>	<u>\$ 20,275</u>	<u>\$ 7,013</u>	<u>\$ 7,013</u>
<b>05-590-900</b>	<b>NON-DEPARTMENTAL - OTHER USES</b>					
05-590-920	Transfer to General Fund - Non-Dept	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
05-590-930	Transfer to Water Impact Fees Reserves - Non-Dept		\$ 43,656		\$ 139,760	\$ 139,760
05-590-931	Transfer to Sewer Impact Fees Reserves - Non-Dept		\$ 103,166		\$ 353,200	\$ 353,200
05-590-940	Transfer to Unrestricted Reserves - Non-Dept		\$ 71,674		\$ 138,162	\$ 72,686
05-590-941	Reserves - Emergencies and Contingencies - Non-Dept	\$ 21,271		\$ 256		
05-590-942	Reserves - Capital Outlay Purchases - Non-Dept		\$ 25,000			
05-590-992	Unemployment Claims - Non-Dept		\$ 1,500		\$ 1,500	\$ 1,500
05-590-993	Transfer to Reserve - Non-Dept					
05-590-994	Bank Fees - Non-Dept		\$ 1,550		\$ 1,550	\$ 1,550
05-590-995	Refund of Overpayments - Non-Dept					
05-590-996	Bad Debt - Non-Dept	\$ (22,960)	\$ 40,000	\$ 14,743	\$ 40,000	\$ 40,000
05-590-999	Other Non-Operating Charges - Non-Dept	\$ (493)		\$ 913		
		<u>\$ 22,818</u>	<u>\$ 311,546</u>	<u>\$ 15,912</u>	<u>\$ 699,172</u>	<u>\$ 633,638</u>
<b>DEPARTMENT TOTAL</b>		<u>\$ 144,848</u>	<u>\$ 466,839</u>	<u>\$ 129,007</u>	<u>\$ 887,114</u>	<u>\$ 821,638</u>

# PAYROLL SUMMARY



Polk City Payroll  
Fiscal Year 2018/2019

**LEGISLATIVE - 511**

Position	DOH	Years of Service	2017-2018 Total Regular Salary	2018-2019 Proposed COLA Increase	2018-2019 Proposed Merit Increase	2018-2019 Total Regular Salary	2018-2019 Overtime Provision	2018-2019 Addl pay for Halloween and Christmas Events	2018-2019 Total Salary
Mayor	9/23/2009	9	\$ 1,563.22	\$ -	\$ -	\$ 1,563.22	N/A	N/A	\$ 1,563.22
Vice Mayor	4/21/2014	4.5	\$ 781.62	\$ -	\$ -	\$ 781.62	N/A	N/A	\$ 781.62
Commissioner	4/13/2010	8.5	\$ 781.62	\$ -	\$ -	\$ 781.62	N/A	N/A	\$ 781.62
Commissioner	4/13/2010	8.5	\$ 781.62	\$ -	\$ -	\$ 781.62	N/A	N/A	\$ 781.62
Commissioner	4/17/2017	1.5	\$ 781.62	\$ -	\$ -	\$ 781.62	N/A	N/A	\$ 781.62
Mayor (Retired)*			\$ 724.99	\$ -	\$ -	\$ 724.99	N/A	N/A	\$ 724.99
<b>Department Total</b>			<b>\$ 5,414.69</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,414.69</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,414.69</b>

Under the City of Polk City Charter provision C-8(A), The compensation of Commissioners can only be increased based on an ordinance adoption per Ordinance 2014-02.

\*Per Florida State Statutes 112.048 (2)(a) - Upon retiring on 04/13/10, Donald Penton will receive one half of the full amount of his annual or monthly salary paid to him at the time of his resignation or retirement during the remainder of his natural life for holding an elective office for 20 years or more consecutively. Donald Penton retired as a mayor on 04/13/10 and was being paid \$1,449.98/year or \$120.83/month. Donald will now be due \$724.99/year or \$60.42/month for the remainder of his natural life.

Position	DOH	Years of Service	2017-2018 Total Regular Salary	2018-2019 Proposed COLA Increase	2018-2019 Proposed Merit Increase	2018-2019 Total Regular Salary	2018-2019 Overtime Provision	2018-2019 Addl pay for Halloween and Christmas Events	2018-2019 Total Salary
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### Executive - 512

City Manager	09/05/2008	10	\$ 86,985.80			\$ 86,985.80			\$ 86,985.80
Asst. To City Manager	07/08/2013	5	\$ 49,774.40			\$ 49,774.40			\$ 49,774.40
<b>Department Total</b>			<b>\$ 136,760.20</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 136,760.20</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 136,760.20</b>

### Finance & Accounting - 516

Finance Administrator	10/13/2008	10	\$ 44,636.80	\$ -	\$ -	\$ 44,636.80			\$ 44,636.80
Finance Clerk	10/27/2016	2	\$ 34,278.40	\$ -	\$ -	\$ 34,278.40		\$ 494.40	\$ 34,772.80
<b>Department Total</b>			<b>\$ 78,915.20</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 78,915.20</b>	<b>\$ -</b>	<b>\$ 494.40</b>	<b>\$ 79,409.60</b>

### Building & Zoning - 524

Comm Develop Director	10/29/2007	11	\$ 52,208.00	\$ -	\$ -	\$ 52,208.00			\$ 52,208.00
Admin Assistant	11/25/2013	5	\$ 30,035.20	\$ -	\$ -	\$ 30,035.20		\$ 433.20	\$ 30,468.40
<b>Department Total</b>			<b>\$ 82,243.20</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 82,243.20</b>	<b>\$ -</b>	<b>\$ 433.20</b>	<b>\$ 82,676.40</b>

### Code Enforcement - 529

Code Enforcement Officer	10/01/2018	0	\$ 22,464.00	\$ -	\$ -	\$ 22,464.00	\$ 360.00	\$ -	\$ 22,824.00
<b>Department Total</b>			<b>\$ 22,464.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,464.00</b>	<b>\$ 360.00</b>	<b>\$ -</b>	<b>\$ 22,824.00</b>

### STREETS - 541

Public Works Director	03/06/2017	1.5	\$ 74,388.91	\$ -	\$ -	\$ 74,388.91			\$ 74,388.91
Admin Assistant (EF Split)	01/20/2015	3.5	\$ 17,987.22			\$ 17,987.22		\$ 259.43	\$ 18,246.65
Maintenance Worker I	02/07/2018	0.5	\$ 30,160.00			\$ 30,160.00		\$ 870.00	\$ 31,030.00
Maintenance Worker I	06/18/2018	0.25	\$ 30,160.00			\$ 30,160.00		\$ 870.00	\$ 31,030.00
Maintenance Worker I	10/01/2018		\$ 28,600.00			\$ 28,600.00		\$ 825.00	\$ 29,425.00
<b>Department Total</b>			<b>\$ 181,296.13</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 181,296.13</b>	<b>\$ -</b>	<b>\$ 2,824.43</b>	<b>\$ 184,120.56</b>

### Library - 571

Librarian	12/17/2012	5.5	\$ 34,444.80	\$ -	\$ -	\$ 34,444.80		\$ 496.80	\$ 34,941.60
Library Clerk	10/05/2015	3	\$ 29,120.00			\$ 29,120.00		\$ 420.00	\$ 29,540.00
Library Clerk - Partime	10/01/2018		\$ 12,480.00			\$ 12,480.00	\$ 200.00	\$ -	\$ 12,680.00
<b>Department Total</b>			<b>\$ 76,044.80</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 76,044.80</b>	<b>\$ 200.00</b>	<b>\$ 916.80</b>	<b>\$ 77,161.60</b>

Position	DOH	Years of Service	2017-2018 Total Regular Salary	2018-2019 Proposed COLA Increase	2018-2019 Proposed Merit Increase	2018-2019 Total Regular Salary	2018-2019 Overtime Provision	2018-2019 Addl pay for Halloween and Christmas Events	2018-2019 Total Salary
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**Water Operations - 533**

Lead Plant Operator - Split	12/01/2017	1	\$ 25,220.00	\$ -	\$ -	\$ 25,220.00		\$ -	\$ 25,220.00
Plant Operator - Split	10/01/2018		\$ 19,999.00			\$ 19,999.00		\$ 1,153.80	\$ 21,152.80
Admin Assistant (GF Split)	01/20/2015	3.5	\$ 17,987.22			\$ 17,987.22		\$ 259.43	\$ 18,246.65
Service Worker I	01/01/2018	0.85	\$ 32,780.80			\$ 32,780.80		\$ 945.60	\$ 33,726.40
Service Worker I	10/01/2018		\$ 28,080.00			\$ 28,080.00		\$ 810.00	\$ 28,890.00
Utility Billing Clerk	10/01/2014	4	\$ 33,633.60			\$ 33,633.60		\$ 970.20	\$ 34,603.80
Utility Billing Clerk	10/01/2018		\$ 27,040.00			\$ 27,040.00		\$ 390.00	\$ 27,430.00
<b>Department Total</b>			<b>\$ 184,740.62</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 184,740.62</b>	<b>\$ -</b>	<b>\$ 4,529.03</b>	<b>\$ 189,269.65</b>

**Sewer Operations - 535**

Lead Plant Operator - Split	12/01/2017	1	\$ 25,220.00			\$ 25,220.00		\$ -	\$ 25,220.00
Plant Operator - Split	10/01/2018		\$ 19,999.00			\$ 19,999.00		\$ 1,153.80	\$ 21,152.80
Field Technician I	01/01/2018	0.85	\$ 35,006.40			\$ 35,006.40		\$ 1,009.80	\$ 36,016.20
Field Technician I	06/19/2017	1.25	\$ 32,780.80			\$ 32,780.80		\$ 945.60	\$ 33,726.40
<b>Department Total</b>			<b>\$ 113,006.20</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 113,006.20</b>	<b>\$ -</b>	<b>\$ 3,109.20</b>	<b>\$ 116,115.40</b>

**PROPOSED  
CAPITAL  
IMPROVEMENTS  
PROGRAM**

**FY19 - 20**

Polk City  
Capital Improvements Program (CIP) - Budgeted - Summarized by Fund  
Fiscal Years 2019 - 2020

Project Name	Project Task	GL Acct	FY19	FY20	Paid w/Set Aside Reserves
<b>Capital Improvements:</b>					
<b>General Fund:</b>					
Machinery and Equipment - JAG Grant - Law Enforcement	FY18 - To be determined. FY19 - To be determined.	01-521-649	\$5,113.00	\$5,113.00	
Improvements Other than Building - Roads	Paving and Repair/Replacement of sidewalks	01-541-630	\$150,000.00	\$100,000.00	
Machinery & Equipment - Roads & Streets	FY19 - Aluminum Utility Truck Bed - \$6,000, John Deere Loader Attachment w/bucket - \$12,000, 2 - 60" Zero Turn mowers - \$20,000 FY20 - F150 w/ Tow package - \$27,500, 1 - 60" Zero Turn Mower - \$10,000	01-541-640	\$45,000.00	\$37,500.00	
Books, Pub, and Library Materials - Library	New books & materials for Library	01-571-660	\$16,000.00	\$16,000.00	
Improvements Other Than Buildings - Parks	FY20 - Improvements to Freedom Park, 2nd Street Pocket Park, and Fishing Pier	01-572-630	\$0.00	\$10,000.00	
<b>Total General Fund CIP Per Fiscal Year</b>			<b>\$216,113.00</b>	<b>\$168,613.00</b>	
<b>Enterprise Fund:</b>					
Machinery and Equipment - Water Operations	FY19 - New F250 Utility Truck (Split w/Sewer) FY20 - New F250 Utility Truck (Split w/Sewer)	05-533-640	\$30,000.00	\$30,000.00	
Mt. Olive WTP - Machinery and Equipment - Water Operations	FY19 - Replacement of Hydromatic water tanks at Jacobs Rd. WTP (Mt. Olive)	05-533-641	\$130,000.00	\$0.00	
Machinery and Equipment - Sewer Operations	FY19 - New F250 Utility Truck (Split w/Sewer), Jetter Truck, and Camera FY20 - New F250 Utility Truck (Split w/Sewer)	05-535-640	\$50,000.00	\$30,000.00	
Machinery and Equipment - Sewer Operations	New fencing to enclose Cardinal Hill WWTP property - \$54,000.00. *1/2 of cost was set aside in FY18, and the fencing will be purchased in FY19, Sludgemate system - \$50,000	05-535-641	\$104,000.00	\$0.00	\$27,000.00
<b>Total Enterprise Fund CIP Per Fiscal Year</b>			<b>\$314,000.00</b>	<b>\$60,000.00</b>	
<b>Total: General and Enterprise Fund CIP Per Fiscal Year</b>			<b>\$530,113.00</b>	<b>\$228,613.00</b>	

Project Name	Project Task	GL Acct	FY19	FY20	Paid w/Set Aside Reserves
<b>CIP Reserves:</b>					
<b>General Fund:</b>		<b>GL Acct</b>	<b>FY19</b>	<b>FY20</b>	
Machinery and Equipment - Roads & Streets		01-590-942 / 01-541-640	\$0.00	\$0.00	\$0.00
<b>Total General Fund CIP Reserves Per Fiscal Year</b>			<b>\$0.00</b>	<b>\$0.00</b>	
<b>Enterprise Fund:</b>		<b>GL Acct</b>	<b>FY19</b>	<b>FY20</b>	
Machinery and Equipment - Water Operations		05-590-942 /05-533-640	\$0.00	\$0.00	\$0.00
Machinery and Equipment - Sewer Operations		05-590-942 / 05-535-640	\$0.00	\$0.00	\$0.00
<b>Total Enterprise Fund CIP Reserves Per Fiscal Year</b>			<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total: General and Enterprise Fund CIP Reserves Per Fiscal Year</b>			<b>\$0.00</b>	<b>\$0.00</b>	

Project Name	Project Task	GL Acct	FY19	FY20	Paid w/Set Aside Reserves
<b>Larger Cost Repairs and Maintenance:</b>					
<b>General Fund:</b>					
Repairs & Maintenance -					
<b>Total General Fund R&amp;M Per Fiscal Year</b>			<b>\$0.00</b>	<b>\$0.00</b>	

<b>Enterprise Fund:</b>					
Engineering - Water Operations	Continuation of As Builts and replacement of waterlines	05-533-311	\$30,000.00	\$30,000.00	
Repair and Maintenance - Water Operations	Repair and maintenance	05-533-460	\$40,000.00	\$40,000.00	
Repair and Maintenance - Water Operations	New roof, new doors, and paint Mt. Olive WTP, Install generator hook-up and fence repair	05-533-461	\$15,000.00	\$0.00	
Repair and Maintenance - Water Operations	New roof, new doors, and paint Commonwealth WTP, Install generator hook-up	05-533-462	\$10,000.00	\$0.00	
Repair and Maintenance - Water Operations	New roof, new doors, and paint V. Matt Williams WTP	05-533-463	\$8,000.00	\$0.00	
Operating Supplies - Water Operations	Distribution system parts and materials.	05-533-520	\$30,000.00	\$15,000.00	
Operating Supplies - Water Operations	New Installs - Meter Supplies Purchase	05-533-526	\$69,600.00	\$90,000.00	
Operating Supplies - Water Operations	Repairs & Maintenance - Meter Supplies Purchase	05-533-527	\$20,000.00	\$20,000.00	
Engineering - Sewer Operations	Misc engineering services.	05-535-311	\$20,000.00	\$20,000.00	
Repair and Maintenance - Sewer Operations	Repair and maintenance	05-535-460	\$100,000.00	\$10,000.00	
Repair and Maintenance - Sewer Operations	Phase 2 & 3 Painting Tanks Cardinal Hill WWTP	05-535-462	\$90,000.00	\$40,000.00	
<b>Total Enterprise Fund R&amp;M Per Fiscal Year</b>			<b>\$432,600.00</b>	<b>\$265,000.00</b>	

	FY19	FY20
<b>Total: General and Enterprise Fund R&amp;M Per Fiscal Year</b>	<b>\$432,600.00</b>	<b>\$265,000.00</b>

	FY19	FY20
<b>Grand Total: General and Enterprise Fund CIP, CIP Reserves, and R&amp;M Budgeted Per FY</b>	<b>\$962,713.00</b>	<b>\$493,613.00</b>
	<b>\$1,456,326.00</b>	

# BUDGET LINE ITEM

## DESCRIPTIONS





**Polk City**  
*Budget Line Item Descriptions*

Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of an eight-digit number. The first two indicate the fund, and the second three digits represent the department, the third three represent the expense code or object classification code. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers maybe used in most departments, we still have some unique numbers due to special events and services that are important to our City. Listed below is the description of the individual account numbers for the expenditures in our chart of accounts.

Line Item #	Line Item Name	Description
<b><i>Personnel Expenses</i></b>		
110	Executive Salaries	Legislative Salaries. This line is for the salary expense of elected officials.
120	Regular Salaries – Wages	Full-time, part-time, and prorated portions of the costs for work performed by employees of the government. The combined salary line items represent approximately 50% of the total operating budget excluding capital.
130	Other Salaries and Wages	Full-time, part-time, and prorated portions of the costs for work performed by temporary or seasonal employees of the government.
140	Overtime	The amounts paid to employees of the government in either temporary or permanent positions for work performed in addition to their normal work period.
160	Bonuses and Gift Certificates	Gift certificates or money bonuses provided by the City to the Commission and employees.
210	FICA Taxes	The City's portion of the matching share of Social Security and Medicare tax.
220	Retirement Contribution	The City funded retirement contribution for the employees into the Florida Retirement System. The retirement plan requires an employee to have 8 years of service in order to be vested. The cost of retirement benefits to the City fluctuates and is dependant on the rate set by the retirement system. Employees are however, responsible for a mandatory 3% contribution. Under the rules of the retirement system, the City begins contributing for each permanent employee immediately upon employment.
230	Life & Health Insurance	The City's share of the employee health, dental, vision, life, LTD, accidental death and dismemberment insurances. The City currently pays 100% of the employees' health care benefits, LTD, Life, Accidental death and dismemberment insurances. As of 2018, the City has qualified again for a composite rate for health insurance. Employees may elect to purchase dental and vision at their expense. Supplemental Insurance is also available at the employees' expense.
240	Worker's Compensation	Amounts paid by the City to provide compensation to employees injured on the job. The City Belongs to PIGT, currently serviced by Brown and Brown Insurance. The rate is determined by applying a factor to a particular job function and multiplying it by the payroll estimates for that function. Polk City has been fortunate in that we have not had an on the job injury for several years.

**Polk City**  
*Budget Line Item Descriptions*

Line Item #	Line Item Name	Description
<b><i>Operating Expenses</i></b>		
305	Contract Labor	Amounts paid to individuals for services rendered to the City. These are part-time workers who are not on our payroll and do not receive benefits.
310	Professional Services	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.
311	Engineering Services	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.
312	Professional Services - Other	Contracted services that are support for employee
313	Professional Services – Other	Contracted services that may be specific to each Department
315	Inmate Labor	This line is the expense for the inmate labor the city receives each day, which includes the guard and all other expenses.
320	Accounting & Auditing	Cost of services for our annual audit.
341	Refuse Disposal – Residential	Amounts paid by the City for the collection and disposal of curbside refuse. Offset by the monthly collection of garbage fees.
342	Refuse Disposal – Commercial	Amounts paid by the City for the collection and disposal of commercial dumpster refuse. Offset by the monthly collection of garbage fees.
400	Travel and Training	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and commission development. Mileage (currently at \$0.445) falls here. The majority of expenses here are associated with the various educational conferences attended by commission and staff...
410	Communication Services	Expenditures for communication services utilized by the City.
411	City Hall – Communication	
412	Activity Center – Communication	
413	Public Works - Communication	
420	Education Reimbursement	Reimbursement for higher education directly related to position or job duties.
430	Utilities	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for Electric Service provided by Lakeland Electric and TECO.
431	City Hall – Utilities	
432	Activity Center – Utilities	
433	Public Works – Utilities	
434	Community Center – Utilities	
440	Rentals & Leases	Expenditures for the rental and/or lease of office equipment used by the City to complete work for which we do not own the equipment.
450	Liability Insurance	Amounts paid by the City to secure liability insurance on all City facilities. The insurance also includes bonding for employees and public officials

**Polk City**  
*Budget Line Item Descriptions*

<b>Line Item #</b>	<b>Line Item Name</b>	<b>Description</b>
460	Repairs & Maintenance	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.
461	City Hall – Repairs & Maintenance	
462	Activity Center – Repairs & Maintenance	
463	Public Works – Repairs & Maintenance	
46	Community Center – Repairs & Maintenance	
464	Vehicle Fuel	Gasoline and diesel for the city's fleet of vehicles.
465	Vehicle Maintenance	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.
470	Printing & Reproduction	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.
480	Promo Activities & Legal Ads	Expenditures for the promotional activities of the City. Any required legal advertisements would fall under this category.
490	Other Current Charges	Expenses of the City that are not under any specific department.
492	Recording & Other Fees	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.
493	Equipment Rental	Expenditures for the rental and/or lease of heavy equipment used by the City to complete work for which we do not own the equipment. Items include backhoes, emergency generators and the like.
510	Office Supplies	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.
520	Operating Supplies	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.
521	City Hall – Operating Supplies	
522	Activity Center – Operating Supplies	
523	Public Works – Operating Supplies	
524	Chemicals	Expenditures include chemicals, for the operation of the water and wastewater departments.
525	Uniforms	Uniform expense for the public works department. This includes safety clothing and work boots.

**Polk City**  
*Budget Line Item Descriptions*

<b>Line Item #</b>	<b>Line Item Name</b>	<b>Description</b>
528	Postage	Postage Expense.
529	JAG Grant – Operating Supplies	Expenditures for items purchased for day-to-day operations such as alarm systems, displays, etc., of which the cost does not qualify as a capital improvement expenditure – purchased from JAG Grant funds.
530	Road Materials & Supplies	Expenditures for the upkeep and repair of the City streets. Items include such items as asphalt, road signs, etc.
540	Books, Publications, Subscriptions & Memberships	Expenditures for short-term books, publications, and subscriptions. These include the newspapers, monthly magazines, and publications required to keep council and staff up-to-date on current events, rules, and regulations in each field of expertise. In addition, this line covers individual memberships to organizations such as the Florida League of Cities, Florida City County Managers Association, International City County Managers Association, Rural Water Association, and several more.
<b>Capital Expenditures</b>		
605	Depreciation Expense	This line is to expense the depreciation on the City's equipment, vehicles, and structures. This is an expense line for accounting purposes only for accounting staff and the auditors.
610	Land	Expenditures for the purchase of land.
620	Buildings	Expenditures for the construction of new City facilities.
630	Improvements Other Than Buildings	Included in this category are expenditures for capital improvements over \$500.00 in a given department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.
631	City Hall – Improvements Other Than Buildings	
632	Activity Center – Improvements Other Than Buildings	
633	Public Works – Improvements Other Than Buildings	
640	Machinery & Equipment	
641	City Hall – Machinery & Equipment	Included in this category are expenditures for capital improvements for machinery and equipment over \$1,000.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment
642	Activity Center – Machinery & Equipment	
643	Public Works - Machinery & Equipment	
650	Construction in Progress	
660	Books, Publications & Library Materials	Expenditures for long-term books, publications, and library materials. Currently, the only department that utilizes line is the library for the purchase of additional reading materials for the Polk City Public Library.

**Polk City**  
*Budget Line Item Descriptions*

Line Item #	Line Item Name	Description
<b>Debt Service</b>		
710	Principal	Amounts paid to institutions for the principal payment for revenue bonds used to construct or expand services.
720	Interest	Amounts paid to institutions for the interest payment for revenue bonds used to construct or expand services.
730	Other Debt Service Costs	Amounts paid to individuals or firms for the services provided in securing the revenue bonds used to construct or expand services
733	Mandated Reserve	Amounts that are required by the institutions the City obtained the revenue bonds used to construct or expand services to be set aside for reserve
<b>Other Uses</b>		
900	Transfer to Utility Fund.	Amounts transferred to the utility accounts to cover expenses. The last year that this was done was in 2002. The utility accounts are now completely self-supporting.
910	Police Reserve Transfer.	Amounts transferred to the Police Reserve account for capital expenditures for the startup of a future police department.
920	Transfer to General Fund	Dividends transferred to the General Fund from the Utility Funds.
930	Transfer to Public Safety Impact Fees	Amounts transferred to the restricted public safety impact fees cash account.
931	Transfer to Transportation Impact Fees	Amounts transferred to the restricted transportation impact fees cash account.
932	Transfer to Parks & Rec Impact Fees	Amounts transferred to the restricted parks and recreation impact fees cash account.
933	Transfer to Public Facilities Impact Fees	Amounts transferred to the restricted public facilities impact fees cash account.
940	Transfer to Unrestricted Reserves	Amounts set aside to reserves not assigned to a specific expenditure.
941	Transfer to Emergencies and Contingencies	Amounts set aside to reserves for emergencies and contingencies.
942	Transfer to Reserves for Capital Outlay Purchases	Amounts set aside to reserves the purchasing of capital assets.
950	Transfer to Restricted Streets Gas Tax	Amounts set aside to reserves for paving. Per the Florida State Statute for the New Local Opt Gas Tax.
951	Transfer to Restricted Building Permits	Amounts set aside to reserves for Building Dept., expenses per Florida State Statutes.
991	Aids to Private Organizations.	Amounts provided to community organizations that provide services to the residents of Polk City.
992	Unemployment Claims.	The City is on a reimbursable method of unemployment rather than paying a percentage of salaries each quarter. This means that the City must reimburse the state in full for all claims paid during a quarter.

**Polk City**  
*Budget Line Item Descriptions*

<b>Line Item #</b>	<b>Line Item Name</b>	<b>Description</b>
993	Transfer to Reserve	Amounts set aside for uncertain events, dependent on occurrences. The city tries to maintain these funds at ten percent of the budget.
994	Bank Fees.	Amounts charged by the Bank for the services provided.
995	Refund of Overpayments	The city issues refunds on closed utility accounts that have a credit balance due to a customer overpayment on the account.
996	Bad Debt Expense	The city must offset utility bad debts with this line.
999	Other Non-Operating Charges.	Amounts that expensed that are not a part of the operations of the City.