

Polk City

APPROVED 2019-2020

ANNUAL BUDGET

BUILDING TODAY FOR A BETTER TOMORROW



Polk City
2019-2020 Budget Document

Table of Contents

	<u>Page</u>
INTRODUCTION	
City Manager’s Letter	CML 1
City Commission and Management	1
BUDGET SUMMARY	2
Approved FY20 Budget Advertisement	3
Approved FY20 Budget Summary	4
GRAPHS	7
Ten Year Millage Rate History	8
Ten Year History – Change in Taxable Values	9
Ten Year Budgeted Ad Valorem Tax Revenue History	10
FY20 Revenue Projections	11
FY20 Expense Projections	12
GENERAL FUND REVENUE PROJECTIONS	13
General Fund Revenues	14
GENERAL FUND EXPENDITURE PROJECTIONS	18
Legislative – Dept. 511	19
Executive – Dept. 512	20
City Clerk – Dept. 513	21
Legal Counsel – Dept. 514	22
Comprehensive Planning – Dept. 515	23
Finance and Accounting – Dept. 516	24
Debt Service – Dept. 517	25
Law Enforcement – Dept. 521	26
Building and Zoning – Dept. 524	27
Code Enforcement – Dept. 529	28
Refuse/Sanitation – Dept. 534	29
Storm Water – Dept. 538	30
General Government Buildings – Dept. 539	31
Roads and Streets – Dept. 541	32
Library – Dept. 571	33
Parks – Dept. 572	34
Special Events – Dept. 574	35
General Fund Non-Departmental – Dept. 590	36

**Polk City
2019-2020 Budget Document**

ENTERPRISE FUND REVENUE PROJECTIONS	37
Enterprise Fund Revenues	38
ENTERPRISE FUND EXPENDITURE PROJECTIONS	40
Water Operations – Dept. 533	41
Sewer Operations – Dept. 535	43
Enterprise Fund Non-Departmental – Dept. 590	45
CAPITAL IMPROVEMENTS	46
2 Year CIP Plan (FY20 – 21)	47
DEBT SERVICE	50
Debt Service	51
PAYROLL SUMMARY	54
Payroll Summary	55
Budget Line Item	58
Budget Line Item Descriptions	59



September 10, 2019

Honorable Mayor and
Members of the City Commission

RE: Fiscal Year 2019-2020 Budget

It is my pleasure to present the Fiscal Year 2019-2020 Budget. The Polk County Budget is designed to provide high quality services while maintaining a fiscally responsible government, continuing to establish the credibility of Polk County as a viable community with a strong future, and the goal to maintain or increase the unrestricted reserve fund balance thereby placing the County in a better position to fund needed improvements and unforeseen expenses.

Polk County strives to maintain a high level of service to our community, but commensurate with financial resources available to fund those services, and with realistic budget requests for expenditures and conservative estimates on revenue. The budget has been developed in accordance with County Ordinances, State and Federal law, and policies and procedures of the County. This budget is based on the most recent workshop of the County Commission.

Proposed Budget Totals

The FY 2020 total budget of \$6,201,331 is \$384,630 or 6.61% more than the adopted FY 2019 Budget.

Total Assessed Taxable Value and Millage Rate

The County's 2020 assessed taxable value is \$162,781,114 a 32% increase over last year (\$110,539,284).

The proposed FY 2020 budget is based on a millage rate of 6.0000, which will generate approximately \$927,853 in Ad Valorem revenue. The County has lowered the millage rate every year since October 2015 (this will be the sixth year). The millage rate of 6.0000 mills is -9.76% change of roll-back rate. Based on that millage rate and assuming a home assessed at \$100,000, which claims the maximum allowable \$50,000 Homestead Exemption, the property owner would pay \$300.00 annually in Ad Valorem taxes.

Revenue Assumption

Revenues are estimated at conservative levels to guard against unanticipated economic shifts, legislative changes, or collection levels. General government revenues are largely budgeted based on historical collection and growth levels.

Utility Fund Revenues are also based on historical usage and/or number of customers and growth levels.

Proposed Expenditures

Payroll/Staffing – The proposed FY 2020 Payroll Budgets operate with a staffing level of 24 full and part-time employees. This is an increase of one (1) employee from the current FY 2019 Budget. The one proposed position Service Mechanic

Capital Outlay -- The proposed Capital Outlay budgets reflect proposed expenditures of \$1,092,708 in FY 2020.

Specific improvements include:

- \$5,113 – Byrne Grant in Sheriff's Office
- \$100,000 – Paving of North and South Hydrangea Ave
- \$8,000 – ADG Software – Building and Zoning
- \$6,000 – ADG Software – Code Enforcement
- \$50,00 – Van (inmates) / new truck to replace 2002 Ford
- \$17,000 – Library Books and Materials
- \$10,000 – Future Improvements to Freedom Park, 2nd
- \$30,000 – New Utility Truck for Water Operations / Van for Inmates
- \$90,000 – mini excavator / portable by-pass generator / jetter on trailer (split w/s)
- \$150,000 – Replacement of Hydromatic Water Tanks / ARV Replacement / Cl2 pumps (upgrade) – Jacobs Water Plant
- \$20,000 – Cl2 system upgrades / ARV replacement – Matt Williams Water Plant
- \$20,000 – Cl2 system upgrades / ARV replacement – Commonwealth Water Plant
- \$30,000 – New Utility Truck for Sewer Operations / Van for Inmates
- \$90,000 – mini excavator / portable by-pass generator / jetter on trailer (split w/s)
- \$410,595 – Relocation of S.R. 33 Sprayfield (balance of project – estimated)
- \$50,000 – WWTF splitter box / surge protectors for by-pass at lift stations

Debt Service

- \$119,787 General Fund
- \$767,629 Enterprise Fund

Restricted and Unrestricted Reserves

- \$421,203 in General Fund
- \$249,098 in Enterprise Fund

Major Funds

General Fund. The General Fund is the principal fund of the City and is used to account for all activities not included in other specified funds. It accounts for the normal, recurring activities of the City. Activities of this fund are primarily supported by City Ad Valorem revenues/taxes and Intergovernmental revenues.

Enterprise Fund. The Enterprise Fund is the general expenditure and profit- making fund of the City that includes water and wastewater revenues and expenditures.

Capital Improvement Plan

Staff is working on an updated five-year CIP to identify and plan for major capital improvements, so these major expenses can be properly planned for and funded. Many grant applications receive additional credit based upon approval of a Capital Improvement Program.

Budget Conclusion

It is the role and responsibility of staff to present a balanced budget to the City Commission. Staff recognizes a budget is simply a plan for expenditures for the next fiscal year and understands it may be amended as we go through the fiscal year.

Every municipal budget indicates what areas and functions of government will be funded and what areas and functions will not be funded. It is therefore in reality a policy document. This is consistent with the policy role of the elected body in the Commission Manager form of Government.

As always, all City Departments put forth much effort in the preparation of this document and are to be commended.

We look forward to assisting you in the review process of the Fiscal Year 2019-2020 Budget, as well as an ongoing review once the budget is adopted.

Respectfully submitted,



Patricia R. Jackson
City Manager



Polk City

City Commission

Mayor	Joe LaCascia	Joe.Lacascia@mypolkcitey.org
Vice Mayor	Don Kimsey	Don.Kimsey@mypolkcitey.org
Commissioner	Mike Blethen	Michael.Blethen@mypolkcitey.org
Commissioner	Randy Carroll	Randy.Caroll@mypolkcitey.org
Commissioner	Wayne Harper	Wayne.Harper@mypolkcitey.org

City Management

City Manager	Patricia Jackson	Patricia.Jackson@mypolkcitey.org
Assistant to City Mngr/Deputy City Clerk	Sheandolen Dunn	Sheandolen.Dunn@mypolkcitey.org
Finance Administrator	Joanna Knowles	Joanna.Knowles@mypolkcitey.org
Development Srvcs Director	Kathy Delp	Kathy.Delp@mypolkcitey.org
Public Works Director	Keith Prestage	Keith.Prestage@mypolkcitey.org
Librarian	Suzette Penton	Suzette.Penton@mypolkcitey.org
Utilities Operations	Lori Pearson	Lori.Pearson@mypolkcitey.org

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 2019 - 2020
THE PROPOSED OPERATING BUDGET EXPENDITURES OF POLK CITY ARE 6.6%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

		<u>GENERAL FUND</u>	<u>ENTERPRISE FUND</u>	<u>TOTAL</u>
CASH CARRYFORWARD		\$ 30,000	\$ 130,000	\$ 160,000
ESTIMATED REVENUES				
Ad Valorem Taxes	Millage Per	\$ 927,853		\$ 927,853
Local Option, Use & Fuel Taxes	\$1000	\$ 152,017		\$ 152,017
Utility Taxes	6.0000	\$ 167,616		\$ 167,616
Communication Services Taxes		\$ 215,244		\$ 215,244
Local Business Taxes		\$ 17,500		\$ 17,500
Building Permits		\$ 224,630		\$ 224,630
Franchise Fees		\$ 142,132		\$ 142,132
Impact Fees		\$ 351,377	\$ 573,066	\$ 924,443
Other Permits and Fees		\$ 1,600	\$ 135,192	\$ 136,792
Grants and Aids		\$ 30,113		\$ 30,113
Intergovernmental Revenue		\$ 226,789		\$ 226,789
Grants from other Local Units		\$ 31,990		\$ 31,990
Charges For Services		\$ 350,498	\$ 2,364,411	\$ 2,714,909
Transportation User Fees		\$ 16,304		\$ 16,304
Culture/Recreation		\$ 6,000		\$ 6,000
Fines & Forfeitures		\$ 6,500		\$ 6,500
Other Judgments, Fines, Forfeitures		\$ 200	\$ 54,100	\$ 54,300
Interest and Other Earnings		\$ 900		\$ 900
Rents and Royalties		\$ 7,700		\$ 7,700
Other Miscellaneous Revenues		\$ 12,600		\$ 12,600
TOTAL SOURCES		\$ 2,919,562	\$ 3,256,769	\$ 6,176,331
Intragovernmental Transfers In		\$ 25,000	\$ -	\$ 25,000
Fund Balances/Reserves/Net Assets		\$ -	\$ -	\$ -
TOTAL REVENUES, TRANSFERS & BALANCES		\$ 2,944,562	\$ 3,256,769	\$ 6,201,331
EXPENDITURES				
Culture and Recreation		\$ 209,319		\$ 209,319
General Government		\$ 540,179		\$ 540,179
Other Uses		\$ 190,249	\$ 190,249	\$ 380,498
Physical Environment		\$ 428,262	\$ 1,144,198	\$ 1,572,460
Public Safety		\$ 400,067		\$ 400,067
Transportation		\$ 395,817		\$ 395,817
Debt Service		\$ 119,787	\$ 767,629	\$ 887,416
Capital Outlay		\$ 230,113	\$ 880,595	\$ 1,110,708
TOTAL EXPENDITURES		\$ 2,513,795	\$ 2,982,671	\$ 5,496,466
Transfers Out		\$ -	\$ 25,000	\$ 25,000
Fund Balances/Reserves/Net Assets		\$ 430,768	\$ 249,098	\$ 679,866
TOTAL APPROPRIATED EXPENDITURES, OTHER USES AND RESERVES		\$ 2,944,562	\$ 3,256,769	\$ 6,201,331

Polk City Budget Summary

<u>Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>YTD Actual</u>	<u>Requested</u>	<u>FY20- Proposed</u>
GENERAL FUND CASH CARRYFORWARD		\$ -	\$ 161,000	\$ -	\$ -	\$ 30,000
GENERAL FUND REVENUES						
01-311-000	AD VALOREM TAXES	\$ 603,370	\$ 735,076	\$ 691,587	\$ 1,028,168	\$ 927,853
01-312-000	LOCAL OPTION, USE & FUEL TAXES	\$ 146,128	\$ 147,809	\$ 88,937	\$ 152,017	\$ 152,017
01-314-000	UTILITY TAX	\$ 164,870	\$ 145,130	\$ 122,202	\$ 167,616	\$ 167,616
01-315-000	COMMUNICATIONS SERVICES TAX	\$ 208,574	\$ 206,035	\$ 146,484	\$ 215,244	\$ 215,244
01-316-000	LOCAL BUSINESS TAX	\$ 19,009	\$ 7,800	\$ 17,256	\$ 17,500	\$ 17,500
01-322-000	BUILDING PERMITS	\$ 472,643	\$ 336,137	\$ 180,845	\$ 224,630	\$ 224,630
01-323-000	FRANCHISE FEES	\$ 98,472	\$ 89,782	\$ 44,529	\$ 142,132	\$ 142,132
01-324-000	IMPACT FEES	\$ 366,492	\$ 389,161	\$ 150,091	\$ 351,377	\$ 351,377
01-329-000	OTHER PERMITS AND FEES	\$ 1,600	\$ -	\$ 9,285	\$ 1,600	\$ 1,600
01-331-000	GRANTS & AIDS - FEDERAL	\$ 15,860	\$ -	\$ -	\$ -	\$ -
01-334-000	GRANTS & AIDS - STATE	\$ 61,000	\$ 30,113	\$ -	\$ 25,000	\$ 30,113
01-335-000	INTERGOVERNMENTAL REVENUE	\$ 189,701	\$ 195,418	\$ 143,397	\$ 226,789	\$ 226,789
01-337-000	GRANTS FROM OTHER LOCAL UNITS	\$ 32,990	\$ 31,990	\$ 33,876	\$ 31,990	\$ 31,990
01-340-000	CHARGES FOR SERVICES	\$ 303,923	\$ 305,922	\$ 220,828	\$ 350,498	\$ 350,498
01-344-000	TRANSPORTATION USER FEES	\$ 16,304	\$ 16,303	\$ 12,228	\$ 16,304	\$ 16,304
01-347-000	CULTURE/RECREATION	\$ 8,395	\$ 6,000	\$ 5,585	\$ -	\$ 6,000
01-351-000	FINES & FORFEITURES	\$ 7,306	\$ 2,000	\$ 6,786	\$ 6,500	\$ 6,500
01-359-000	OTHER JUDGEMENTS, FINES, FORFEITURES	\$ 467	\$ 200	\$ 172	\$ 200	\$ 200
01-361-000	INTEREST AND OTHER EARNINGS	\$ 391	\$ 200	\$ 933	\$ 900	\$ 900
01-362-000	RENTS AND ROYALTIES	\$ 6,300	\$ 4,000	\$ 8,700	\$ 7,700	\$ 7,700
01-365-000	SALE OF SURPLUS MATERIALS AND SCRAP	\$ 3,586	\$ 500	\$ 111	\$ -	\$ -
01-366-000	CONTRIBUTIONS & DONATIONS FROM PRIVATE SOL	\$ 4,086	\$ 2,200	\$ 10,885	\$ 4,500	\$ 4,500
01-369-000	OTHER MISCELLANEOUS REVENUES	\$ 28,699	\$ 5,700	\$ 12,166	\$ 8,100	\$ 8,100
01-381-000	INTRAGOVERNMENTAL TRANSFERS IN	\$ 183,592	\$ 125,000	\$ -	\$ 25,000	\$ 25,000
01-385-000	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
01-386-000	INTRAGOVERNMENTAL TRANSFERS	\$ 1,389,021	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL FUND REVENUES		\$ 4,332,777	\$ 2,782,476	\$ 1,906,881	\$ 3,003,765	\$ 2,914,562
TOTAL GENERAL FUND ESTIMATED REVENUES AND CASH CARRYFORWARD:		\$ 4,332,777	\$ 2,943,476	\$ 1,906,881	\$ 3,003,765	\$ 2,944,562
GENERAL FUND EXPENDITURES						
01-511-000	LEGISLATIVE	\$ 12,693	\$ 26,851	\$ 14,631	\$ 31,249	\$ 31,258
01-512-000	EXECUTIVE	\$ 208,802	\$ 234,194	\$ 168,957	\$ 239,415	\$ 238,565
01-513-000	CITY CLERK	\$ 6,864	\$ 13,000	\$ 12,706	\$ 15,700	\$ 15,700
01-514-000	LEGAL COUNSEL	\$ 51,542	\$ 67,500	\$ 36,909	\$ 78,000	\$ 70,000
01-515-000	COMPREHENSIVE PLANNING	\$ 74,875	\$ 50,000	\$ 41,375	\$ 53,000	\$ 53,000
01-516-000	FINANCE AND ACCOUNTING	\$ 90,517	\$ 118,278	\$ 81,815	\$ 126,735	\$ 131,657
01-517-000	DEBT SERVICE PAYMENTS	\$ 1,468,894	\$ 119,810	\$ 89,858	\$ 119,786	\$ 119,787
GENERAL FUND EXPENDITURES con't						

Polk City Budget Summary

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>FY19 06/26/2019 YTD Actual</u>	<u>FY20 - Dept Requested</u>	<u>FY20- Proposed</u>
01-521-000	LAW ENFORCEMENT	\$ 103,241	\$ 133,211	\$ 94,187	\$ 130,200	\$ 135,363
01-524-000	BUILDING AND ZONING	\$ 226,905	\$ 265,073	\$ 202,218	\$ 226,126	\$ 231,374
01-529-000	CODE ENFORCEMENT	\$ -	\$ 32,521	\$ 26,807	\$ 51,494	\$ 52,443
01-534-000	REFUSE/SANITATION	\$ 214,010	\$ 238,370	\$ 156,388	\$ 262,562	\$ 262,562
01-538-000	STORMWATER	\$ 24,255	\$ 20,000	\$ 1,412	\$ 21,000	\$ 21,000
01-539-000	GEN GOV'T BUILDINGS	\$ 459,461	\$ 131,400	\$ 72,822	\$ 148,700	\$ 178,700
01-541-000	ROADS & STREETS	\$ 335,482	\$ 539,023	\$ 250,840	\$ 516,496	\$ 545,817
01-571-000	LIBRARY	\$ 122,581	\$ 159,233	\$ 102,436	\$ 164,531	\$ 169,619
01-572-000	PARKS	\$ 50,950	\$ 39,200	\$ 17,872	\$ 50,200	\$ 50,200
01-574-000	SPECIAL EVENTS - OPERATING EXPENSES	\$ 6,080	\$ 13,000	\$ 9,368	\$ 16,500	\$ 16,500
01-590-000	NON-DEPARTMENTAL - OPERATING EXPENSES	\$ 66,891	\$ 581,811	\$ 121,214	\$ 564,760	\$ 621,017
TOTAL GENERAL FUND EXPENDITURES		\$ 3,524,043	\$ 2,782,476	\$ 1,501,814	\$ 2,816,453	\$ 2,944,563
ENTERPRISE FUND CASH CARRYFORWARD		\$ -	\$ -	\$ -	\$ -	\$ 130,000
ENTERPRISE FUND REVENUES						
05-324-000	IMPACT FEES	\$ 838,847	\$ 492,960	\$ 279,037	\$ 573,066	\$ 573,066
05-325-000	SPECIAL ASSESSMENTS	\$ 146,509	\$ 124,296	\$ 92,221	\$ 133,192	\$ 133,192
05-329-000	OTHER PERMITS AND FEES	\$ 1,840	\$ 2,000	\$ 2,561	\$ 2,000	\$ 2,000
05-331-000	GRANTS & AIDS - FEDERAL	\$ -	\$ -	\$ -		
05-334-000	GRANTS & AIDS - STATE					
05-340-000	CHARGES FOR SERVICES	\$ 2,078,048	\$ 2,168,292	\$ 1,511,124	\$ 2,364,411	\$ 2,364,411
05-359-000	OTHER JUDGEMENTS, FINES, & FORFEITURES	\$ 47,841	\$ 41,000	\$ 41,192	\$ 54,100	\$ 54,100
05-361-000	INTEREST INCOME					
05-365-000	SALE OF SURPLUS MATERIALS AND SCRAP					
05-366-000	CONTRIBUTIONS & DONATIONS FROM PRIVATE					
05-369-000	OTHER MISCELLANEOUS INCOME	\$ 781	\$ -	\$ -		
05-381-000	INTRAGOVERNMENTAL TRANSFERS IN	\$ -	\$ 205,677	\$ -	\$ -	\$ -
05-385-000	BOND PROCEEDS	\$ 110,467	\$ -	\$ -	\$ -	\$ -
05-386-000	INTRAGOVERNMENTAL TRANSFERS					
TOTAL ENTERPRISE FUND REVENUES		\$ 3,224,332	\$ 3,034,225	\$ 1,926,135	\$ 3,126,769	\$ 3,126,769
TOTAL ENTERPRISE FUND ESTIMATED REVENUES AND CASH CARRYFORWARD:		\$ 3,224,332	\$ 3,034,225	\$ 1,926,135	\$ 3,126,769	\$ 3,256,769
ENTERPRISE FUND EXPENDITURES						
05-535-000	SEWER OPERATIONS	\$ 1,113,394	\$ 1,288,331	\$ 600,740	\$ 1,662,602	\$ 1,688,154
05-533-000	WATER OPERATIONS	\$ 784,699	\$ 924,256	\$ 493,910	\$ 945,295	\$ 1,104,268
05-590-000	NON-DEPARTMENTAL	\$ 1,450,786	\$ 821,638	\$ 97,252	\$ 341,270	\$ 464,347
TOTAL ENTERPRISE FUND EXPENDITURES		\$ 3,348,879	\$ 3,034,225	\$ 1,191,903	\$ 2,949,167	\$ 3,256,769

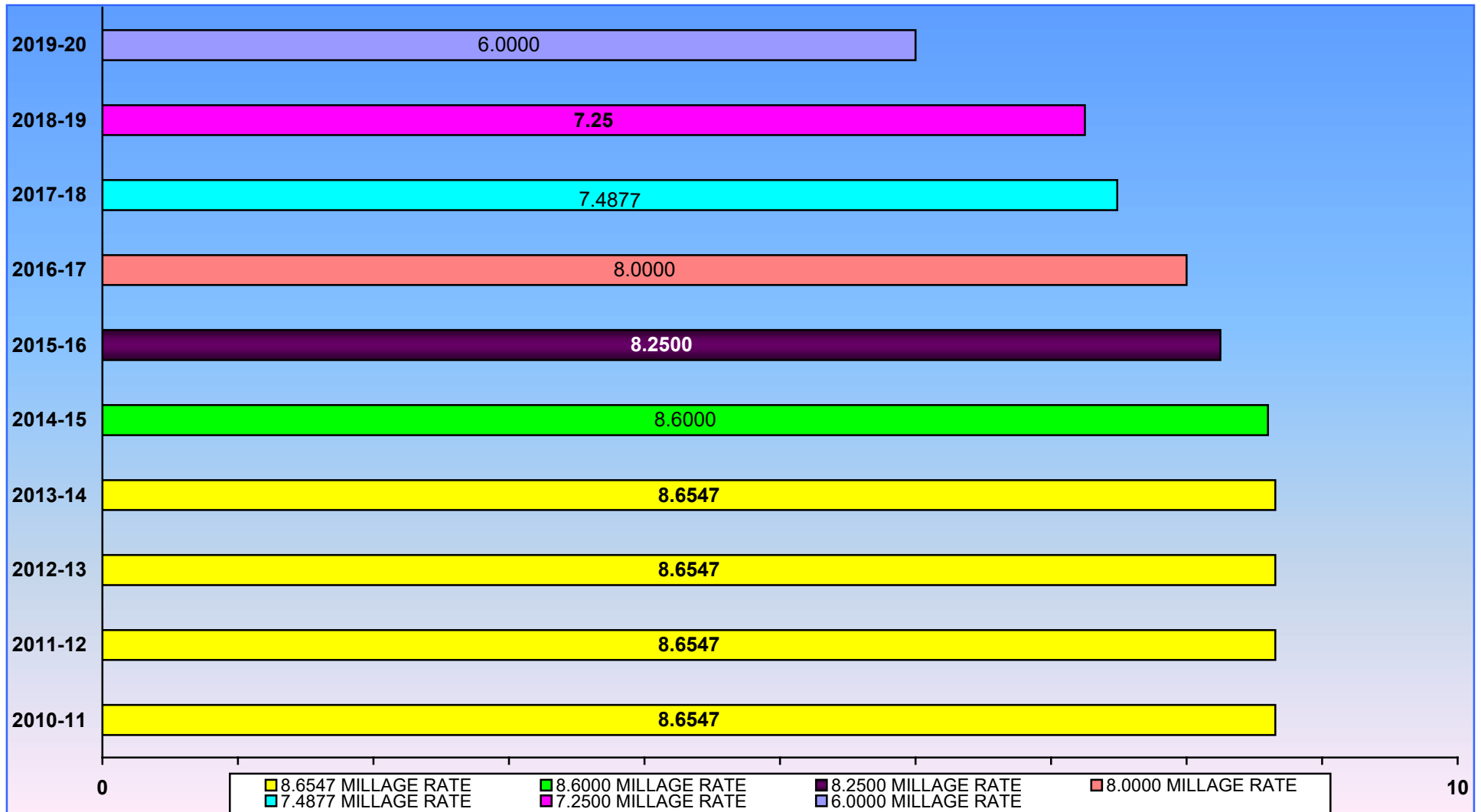
Polk City Budget Summary

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>FY19 06/26/2019 YTD Actual</u>	<u>FY20 - Dept Requested</u>	<u>FY20- Proposed</u>
	CITY WIDE CASH CARRYFORWARD	\$ -	\$ 161,000	\$ -	\$ -	\$ 160,000
	CITY WIDE REVENUE TOTALS	\$ 7,557,109	\$ 5,816,701	\$ 3,833,016	\$ 6,130,534	\$ 6,041,331
	CITY WIDE EXPENDITURE TOTALS	\$ 6,872,922	\$ 5,816,701	\$ 2,693,717	\$ 5,765,620	\$ 6,201,331
				\$ 1,139,299	\$ 364,913	\$ (0)
	GENERAL FUND REVENUES LESS EXPENSES		\$ 0	\$ 405,067	\$ 187,311	\$ (0)
	ENTERPRISE FUND REVENUES LESS EXPENSES		\$ (0)	\$ 734,232	\$ 177,602	\$ 0

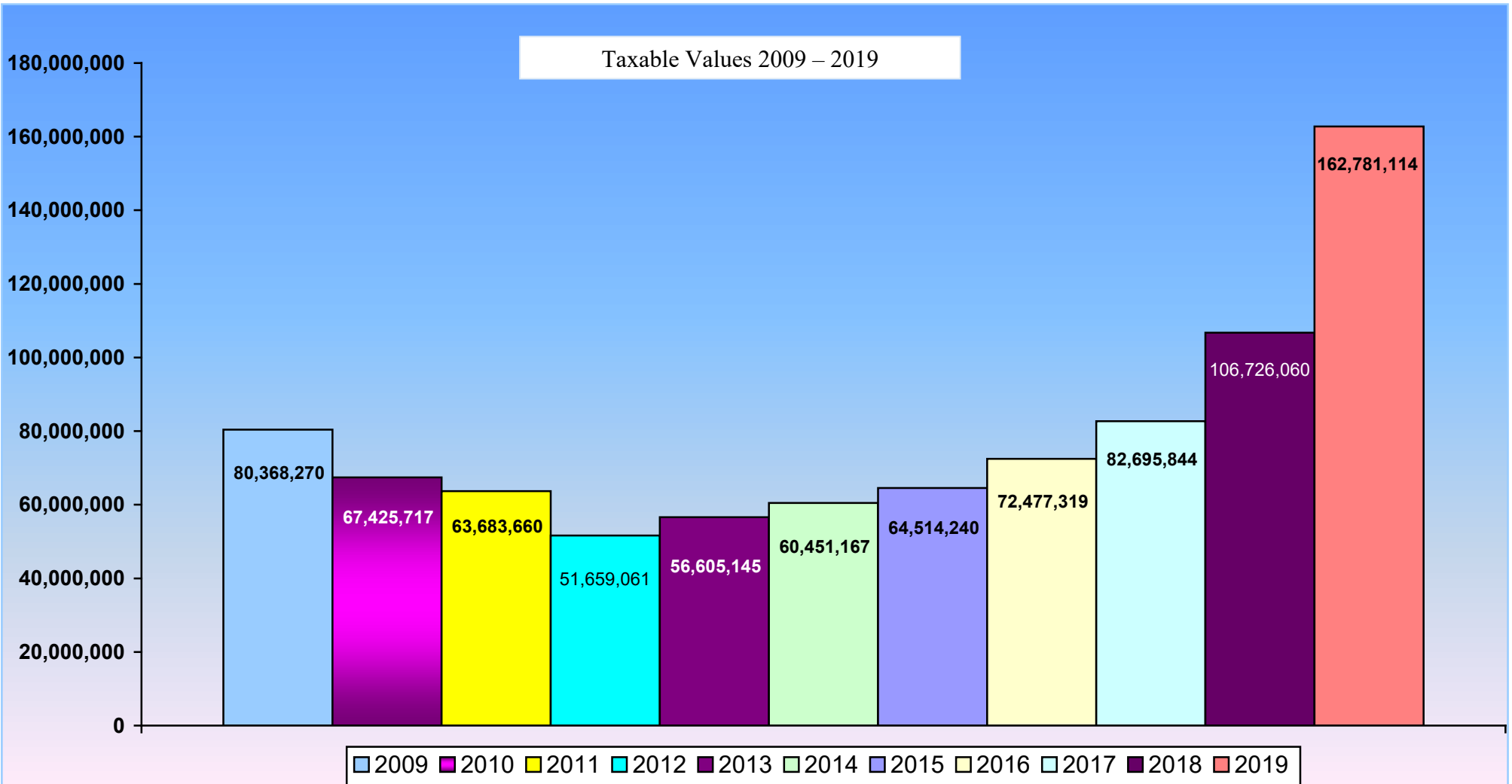
GRAPHS



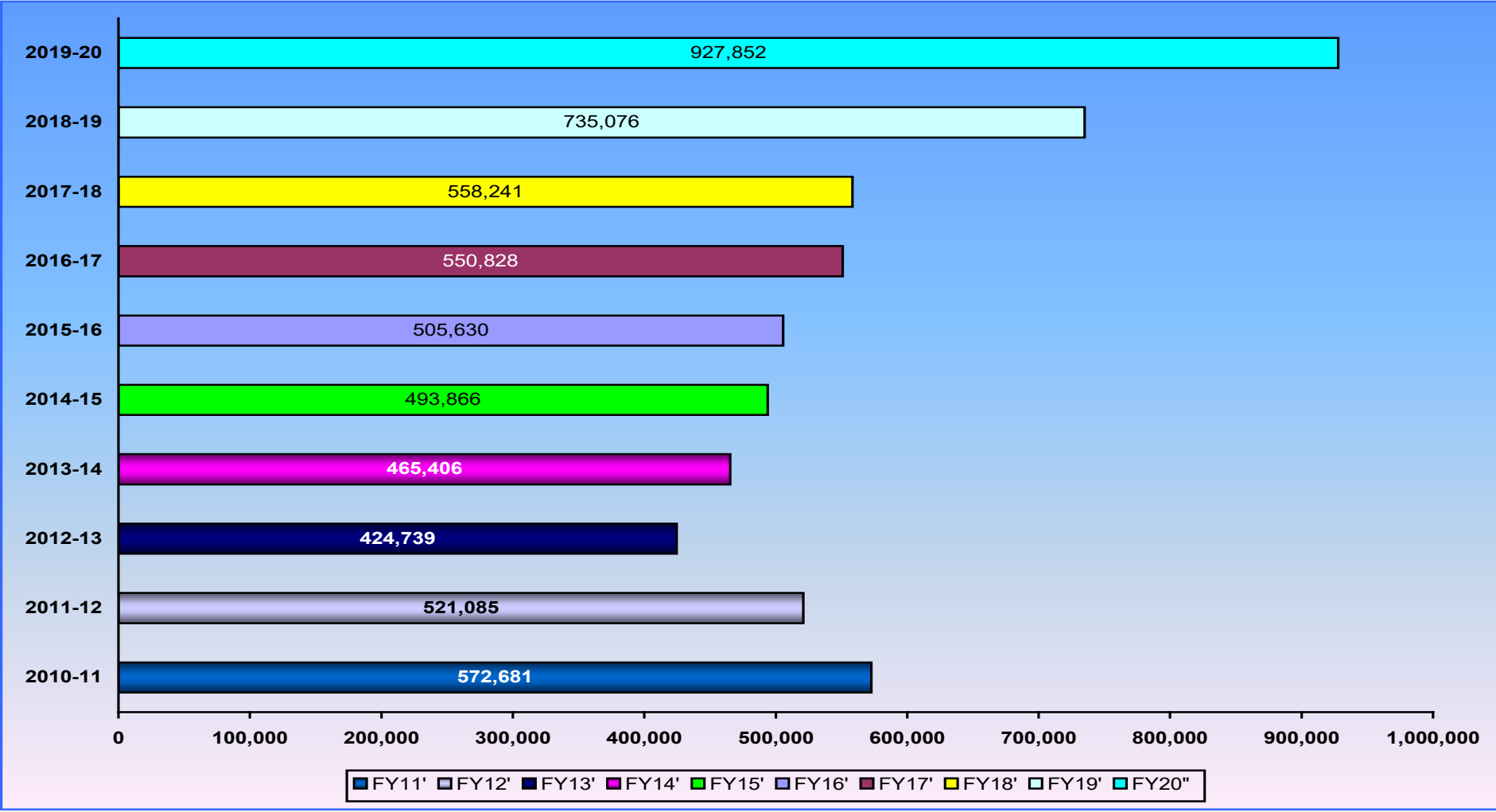
POLK CITY TEN-YEAR MILLAGE RATE HISTORY



POLK CITY
CHANGE IN TAXABLE VALUES



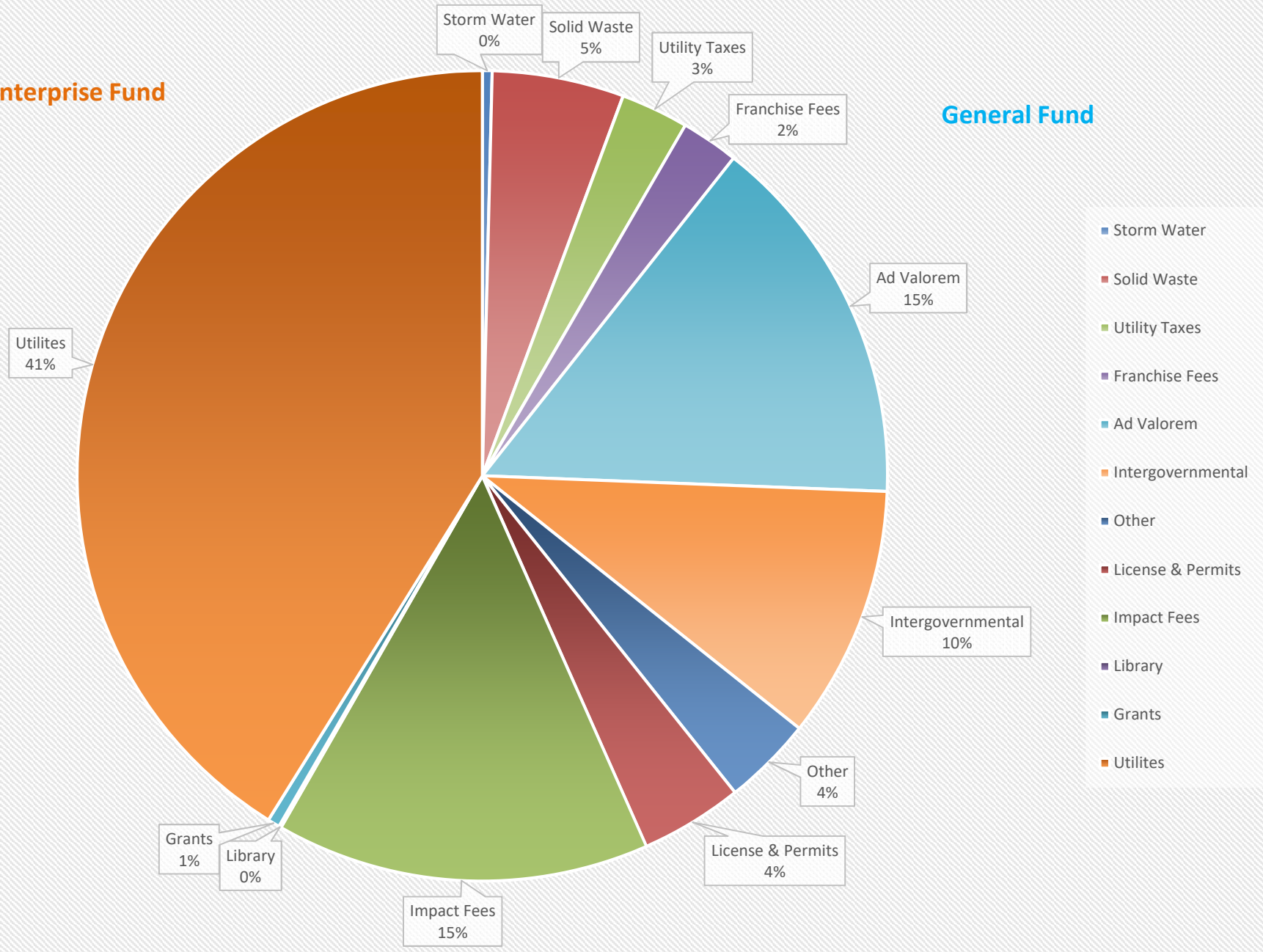
POLK CITY
TEN-YEAR BUDGETED AD VALOREM TAX
REVENUE HISTORY



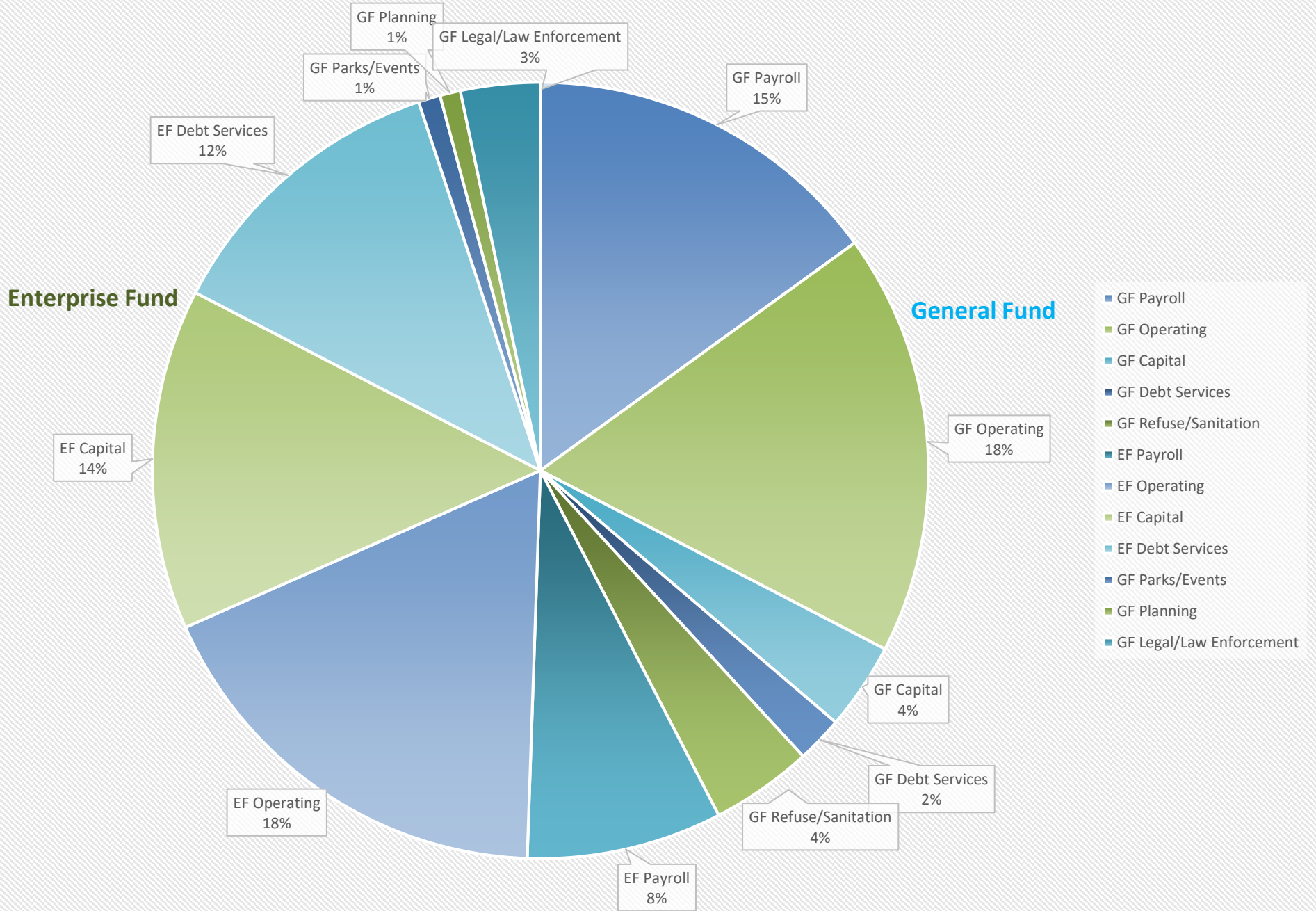
Polk City FY20 Revenue Projections

Enterprise Fund

General Fund



Polk City FY20 Expense Projections



GENERAL FUND

Revenues



Polk City FY2020 General Fund Revenues

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY 19 - Budget</u>	<u>FY19 -</u>		<u>FY20 - Dept</u>	<u>FY20 -</u>
				<u>06/26/2019</u>	<u>YTD</u>		
01-311-000	AD VALOREM TAXES						
01-311-100	Ad Valorem Taxes	\$ 603,370	\$ 735,076	\$ 691,587	\$ 1,028,168	\$ 927,853	
		\$ 603,370	\$ 735,076	\$ 691,587	\$ 1,028,168	\$ 927,853	
01-312-000	LOCAL OPTION, USE & FUEL TAXES						
01-312-300	9th Cent Gas Tax	\$ 14,594	\$ 14,500	\$ 8,832	\$ 14,594	\$ 14,594	
01-312-400	Local Option Gas Tax	\$ 81,005	\$ 82,534	\$ 49,039	\$ 84,702	\$ 84,702	
01-312-410	New Local Option Gas Tax	\$ 50,529	\$ 50,775	\$ 31,066	\$ 52,721	\$ 52,721	
		\$ 146,128	\$ 147,809	\$ 88,937	\$ 152,017	\$ 152,017	
01-314-000	UTILITY TAX						
01-314-100	Electric	\$ 102,387	\$ 86,200	\$ 71,742	\$ 102,387	\$ 102,387	
01-314-300	Water - Utilities	\$ 57,258	\$ 54,630	\$ 42,622	\$ 57,258	\$ 57,258	
01-314-301	Water - Readiness to Serve	\$ -	\$ 200	\$ 2,092	\$ 2,171	\$ 2,171	
01-314-400	Gas	\$ 5,226	\$ 4,100	\$ 5,746	\$ 5,800	\$ 5,800	
		\$ 164,870	\$ 145,130	\$ 122,202	\$ 167,616	\$ 167,616	
01-315-000	COMMUNICATIONS SERVICES TAX						
01-315-100	Communications Services Tax	\$ 208,574	\$ 206,035	\$ 146,484	\$ 215,244	\$ 215,244	
		\$ 208,574	\$ 206,035	\$ 146,484	\$ 215,244	\$ 215,244	
01-316-000	LOCAL BUSINESS TAX						
01-316-100	Local Business Licenses	\$ 19,009	\$ 7,800	\$ 17,256	\$ 17,500	\$ 17,500	
01-316-102	County - Local Business Tax	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ 19,009	\$ 7,800	\$ 17,256	\$ 17,500	\$ 17,500	
01-322-000	BUILDING PERMITS						
01-322-100	Building Permits	\$ 175,413	\$ 100,000	\$ 34,335	\$ 54,075	\$ 54,075	
01-322-101	Bldg Permit - Plan Checking	\$ 102,905	\$ 47,747	\$ 16,350	\$ 26,780	\$ 26,780	
01-322-102	Bldg Permit - Admin Fee	\$ 5,078	\$ 2,000	\$ 4,380	\$ 2,060	\$ 2,060	
01-322-103	Bldg Permit - Electrical	\$ 16,770	\$ 12,000	\$ 7,745	\$ 12,875	\$ 12,875	
01-322-104	Bldg Permit - Plumbing	\$ 14,788	\$ 12,000	\$ 7,000	\$ 12,875	\$ 12,875	
01-322-105	Bldg Permit - Mechanical	\$ 14,900	\$ 12,000	\$ 7,900	\$ 12,875	\$ 12,875	
01-322-106	Bldg Permit - T Pole	\$ -	\$ -	\$ -	\$ -	\$ -	
01-322-107	Bldg Permit - Cert of Occupancy	\$ 3,185	\$ 390	\$ 2,850	\$ 3,090	\$ 3,090	
01-322-108	Bldg Permit - Inspections	\$ 139,604	\$ 150,000	\$ 100,227	\$ 100,000	\$ 100,000	
01-322-109	Bldg Permit - Demolition	\$ -	\$ -	\$ 58	\$ -	\$ -	
01-322-110	Bldg Permit - Sign Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
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	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ 472,643	\$ 336,137	\$ 180,845	\$ 224,630	\$ 224,630	
01-323-000	FRANCHISE FEES						
01-323-100	Electric	\$ 68,314	\$ 58,732	\$ 26,529	\$ 76,492	\$ 76,492	

<u>Account Number</u>	<u>Account Description</u>			<u>FY19 -</u>		<u>FY20 - Dept</u>		<u>FY20 -</u>	
		<u>FY18 Actual</u>	<u>FY 19 - Budget</u>	<u>06/26/2019 YTD Actual</u>	<u>Requested</u>	<u>Proposed</u>			
01-323-300	Solid Waste	\$ 30,157	\$ 31,050	\$ 18,000	\$ 65,640	\$ 65,640			
		\$ 98,472	\$ 89,782	\$ 44,529	\$ 142,132	\$ 142,132			
01-324-000	IMPACT FEES								
01-324-100	Police - Public Safety Impact Fee	\$ 62,564	\$ 66,434	\$ 25,800	\$ 59,984	\$ 59,984			
01-324-110	Fire/Rescue - Public Safety Impact Fee	\$ 33,476	\$ 35,546	\$ 13,804	\$ 32,095	\$ 32,095			
01-324-610	Parks & Recreation Impact Fee	\$ 100,896	\$ 107,136	\$ 40,566	\$ 96,734	\$ 96,734			
01-324-710	Public Facilities Impact Fee	\$ 169,557	\$ 180,045	\$ 69,920	\$ 162,564	\$ 162,564			
		\$ 366,492	\$ 389,161	\$ 150,091	\$ 351,377	\$ 351,377			
01-329-000	OTHER PERMITS AND FEES								
01-329-210	Yard Sale Permits	\$ -	\$ -	\$ -	\$ -	\$ -			
01-329-220	Site Plan Reviews	\$ 1,600	\$ -	\$ 9,285	\$ 1,600	\$ 1,600			
		\$ 1,600	\$ -	\$ 9,285	\$ 1,600	\$ 1,600			
01-331-000	GRANTS & AIDS - FEDERAL								
01-331-391	FEMA Grant	\$ -	\$ -	\$ -	\$ -	\$ -			
		\$ -	\$ -	\$ -	\$ -	\$ -			
01-331-510	CDBG								
01-331-500	Community Development Block Grant	\$ 15,860	\$ -	\$ -	\$ -	\$ -			
01-331-700	FRDAP Grants	\$ -	\$ -	\$ -	\$ -	\$ -			
		\$ 15,860	\$ -	\$ -	\$ -	\$ -			
01-334-000	GRANTS & AIDS - STATE								
01-334-201	Justice Assistance Grant (JAG)	\$ -	\$ 5,113	\$ -	\$ -	\$ 5,113			
01-334-900	CIBR Grants	\$ -	\$ -	\$ -	\$ -	\$ -			
01-334-910	DEO Community Planning Assistance Grant	\$ 61,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000			
		\$ 61,000	\$ 30,113	\$ -	\$ 25,000	\$ 30,113			
01-335-000	INTERGOVERNMENTAL REVENUE								
01-335-120	MRS - State Sales Tax	\$ 57,403	\$ 57,580	\$ 42,888	\$ 58,720	\$ 58,720			
01-335-122	SRS - 8th Cent. Motor Fuel Tax	\$ 17,888	\$ 17,260	\$ 13,203	\$ 17,888	\$ 17,888			
01-335-123	MRS - Municipal Fuel Tax	\$ 16	\$ 8	\$ 45	\$ 50	\$ 50			
01-335-140	Mobile Home License	\$ 5,485	\$ 4,800	\$ 4,659	\$ 5,485	\$ 5,485			
01-335-150	Alcoholic Beverage License	\$ 1,126	\$ 1,125	\$ 1,028	\$ 1,126	\$ 1,126			
01-335-180	Half-Cent Sales Tax	\$ 107,783	\$ 114,645	\$ 81,575	\$ 143,520	\$ 143,520			
		\$ 189,701	\$ 195,418	\$ 143,397	\$ 226,789	\$ 226,789			
01-337-000	GRANTS FROM OTHER LOCAL UNITS								
01-337-100	Library Coop Funding	\$ 31,990	\$ 31,990	\$ 33,876	\$ 31,990	\$ 31,990			
01-337-700	Library Grants	\$ -	\$ -	\$ -	\$ -	\$ -			
01-337-800	Municipal Board of Examiners Funds	\$ 1,000	\$ -	\$ -	\$ -	\$ -			
		\$ 32,990	\$ 31,990	\$ 33,876	\$ 31,990	\$ 31,990			
01-340-000	CHARGES FOR SERVICES								
01-340-400	Solid Waste	\$ 280,019	\$ 281,000	\$ 200,068	\$ 326,479	\$ 326,479			
01-340-700	Stormwater Utility Fees	\$ 23,880	\$ 24,922	\$ 20,646	\$ 24,019	\$ 24,019			
01-340-900	Notary Fees	\$ 25	\$ -	\$ 115	\$ -	\$ -			
		\$ 303,923	\$ 305,922	\$ 220,828	\$ 350,498	\$ 350,498			
01-344-000	TRANSPORTATION USER FEES								
01-344-900	FDOT Maintenance Agreement	\$ 16,304	\$ 16,303	\$ 12,228	\$ 16,304	\$ 16,304			
		\$ 16,304	\$ 16,303	\$ 12,228	\$ 16,304	\$ 16,304			

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY 19 - Budget</u>	<u>FY19 -</u>		<u>FY20 - Dept</u>	<u>FY20 -</u>
				<u>06/26/2019</u>	<u>YTD</u>		
01-347-000	CULTURE/RECREATION						
01-347-100	Library Income	\$ 8,395	\$ 6,000	\$ 5,585	\$ 6,000	\$ 6,000	\$ 6,000
		\$ 8,395	\$ 6,000	\$ 5,585	\$ 6,000	\$ 6,000	\$ 6,000
01-351-000	FINES & FORFEITURES						
01-351-110	Police Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-351-200	Fines, Penalties, and Forfeitures	\$ 7,306	\$ 2,000	\$ 6,786	\$ 6,500	\$ 6,500	\$ 6,500
01-351-300	Code Enforcement Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 7,306	\$ 2,000	\$ 6,786	\$ 6,500	\$ 6,500	\$ 6,500
01-359-000	OTHER JUDGEMENTS, FINES, FORFEITURES						
01-359-100	Other Fines and/or Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-359-200	Non Sufficient Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-359-300	Late Fees	\$ 467	\$ 200	\$ 172	\$ 200	\$ 200	\$ 200
		\$ 467	\$ 200	\$ 172	\$ 200	\$ 200	\$ 200
01-361-000	INTEREST AND OTHER EARNINGS						
01-361-100	Interest Income	\$ 391	\$ 200	\$ 933	\$ 900	\$ 900	\$ 900
		\$ 391	\$ 200	\$ 933	\$ 900	\$ 900	\$ 900
01-362-000	RENTS AND ROYALTIES						
01-362-100	Activity Center Rentals	\$ 2,300	\$ 1,500	\$ 2,750	\$ 2,700	\$ 2,700	\$ 2,700
01-362-200	Donald Bronson Community Center Rentals	\$ 4,000	\$ 2,500	\$ 5,950	\$ 5,000	\$ 5,000	\$ 5,000
		\$ 6,300	\$ 4,000	\$ 8,700	\$ 7,700	\$ 7,700	\$ 7,700
01-365-000	SALE OF SURPLUS MATERIALS AND SCRAP						
01-365-100	Sales of Surplus Property	\$ 3,586	\$ 500	\$ 111	\$ -	\$ -	\$ -
		\$ 3,586	\$ 500	\$ 111	\$ -	\$ -	\$ -
01-366-000	CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES						
01-366-100	Private Donations	\$ -	\$ -	\$ 740	\$ 500	\$ 500	\$ 500
01-366-101	Private Donations - Christmas	\$ 1,800	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
01-366-102	Private Donations - Halloween	\$ 1,450	\$ 200	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01-366-104	Private Donations - Music Festival	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
01-366-110	Private Donations - Library	\$ 836	\$ 500	\$ 7,145	\$ 1,000	\$ 1,000	\$ 1,000
01-366-200	Revenue from Brick Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 4,086	\$ 2,200	\$ 10,885	\$ 4,500	\$ 4,500	\$ 4,500
01-369-000	OTHER MISCELLANEOUS REVENUES						
01-369-100	Misc. Income	\$ 5,549	\$ 300	\$ 91	\$ 100	\$ 100	\$ 100
01-369-101	Misc - Copies and Faxes	\$ 54	\$ -	\$ 104	\$ 100	\$ 100	\$ 100
01-369-102	Misc - Collection Allowance	\$ 17,855	\$ 5,000	\$ 6,331	\$ 5,000	\$ 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	\$ 160	\$ 100	\$ 160	\$ 160	\$ 160	\$ 160
01-369-130	Misc - Halloween	\$ 140	\$ 100	\$ 240	\$ 240	\$ 240	\$ 240
01-369-140	Misc - City Wide Yard Sale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-140	Misc - Music Festival	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-190	Misc - Van Fleet Cycling Challenge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-195	Misc - Ridge League Dinner	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-200	Transfer From Street Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY 19 - Budget</u>	<u>FY19 -</u>		<u>FY20 - Dept</u>	<u>FY20 -</u>
				<u>06/26/2019</u>	<u>YTD</u>		
01-369-300	Reappropriation of Surplus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-400	Insurance Proceeds	\$ 4,452	\$ -	\$ 2,215	\$ 2,000	\$ 2,000	\$ 2,000
01-369-401	Insurance - Claims	\$ -	\$ -	\$ 2,265	\$ -	\$ -	\$ -
01-369-500	Refund of State Gas Tax	\$ 490	\$ 200	\$ 759	\$ 500	\$ 500	\$ 500
		\$ 28,699	\$ 5,700	\$ 12,166	\$ 8,100	\$ 8,100	\$ 8,100
01-381-000	INTRAGOVERNMENTAL TRANSFERS IN						
01-381-400	Transfer From Enterprise Fund	\$ 183,592	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
01-381-900	Cash Carry Forward		\$ 100,000		\$ -	\$ 30,000	\$ 30,000
		\$ 183,592	\$ 125,000	\$ -	\$ 25,000	\$ 55,000	\$ 55,000
01-385-000	BOND PROCEEDS						
01-385-100	Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-386-000	INTRAGOVERNMENTAL TRANSFERS						
01-386-100	USDA Grant Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-387-000	INTRAGOVERNMENTAL TRANSFERS						
01-387-100	Loan Proceeds	\$ 1,389,021	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 1,389,021	\$ -	\$ -	\$ -	\$ -	\$ -

GENERAL FUND

Expenditures



Legislative Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>06/26/2019 YTD</u>	<u>Requested</u>	<u>Proposed</u>
01-511-100	LEGISLATIVE - PERSONNEL EXPENSES					
01-511-120	Regular Salary - Wages - Legislative	\$ 5,415	\$ 5,415	\$ 4,264	\$ 10,800	\$ 10,800
01-511-160	Bonuses and Gift Certificates - Legislat	\$ 2,166	\$ 2,500	\$ 2,166	\$ 2,500	\$ 2,500
01-511-210	Fica Taxes - Legislative	\$ 580	\$ 1,020	\$ 492	\$ 1,033	\$ 1,033
01-511-240	Worker's Compensation - Legislative	\$ 15	\$ 16	\$ 11	\$ 16	\$ 25
		<u>\$ 8,176</u>	<u>\$ 8,951</u>	<u>\$ 6,932</u>	<u>\$ 14,349</u>	<u>\$ 14,358</u>
01-511-300	LEGISLATIVE - OPERATING EXPENSES					
01-511-310	Professional Services - Legislative					
01-511-400	Travel and Training - Legislative	\$ 2,305	\$ 5,500	\$ 3,347	\$ 5,500	\$ 5,500
01-511-440	Rentals and Leases - Legislative		\$ -		\$ -	\$ -
01-511-470	Printing and Reproduction - Legislative		\$ 500	\$ 55	\$ 500	\$ 500
01-511-480	Promo Activities & Legal Ads - Legislati		\$ 2,000	\$ -	\$ 3,000	\$ 3,000
01-511-490	Other Current Charges - Legislative	\$ 171	\$ 2,500	\$ 150	\$ 2,500	\$ 2,500
01-511-510	Office Supplies - Legislative		\$ 400	\$ 108	\$ 400	\$ 400
01-511-520	Operating Supplies - Legislative		\$ 1,000	\$ 618	\$ 1,000	\$ 1,000
01-511-540	Books, Pub., Sub., & Memberships - Legis	\$ 2,041	\$ 6,000	\$ 3,420	\$ 4,000	\$ 4,000
		<u>\$ 4,517</u>	<u>\$ 17,900</u>	<u>\$ 7,699</u>	<u>\$ 16,900</u>	<u>\$ 16,900</u>
01-511-600	LEGISLATIVE - CAPITAL OUTLAY					
01-511-640	Machinery & Equipment - Legislative		\$ -		\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	DEPARTMENT TOTAL	<u>\$ 12,693</u>	<u>\$ 26,851</u>	<u>\$ 14,631</u>	<u>\$ 31,249</u>	<u>\$ 31,258</u>

Executive Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>06/26/2018 YTD</u>	<u>Requested</u>	<u>Proposed</u>
01-512-100	EXECUTIVE - PERSONNEL EXPENSES					
01-512-120	Regular Salary - Wages - Executive	\$ 128,486	\$ 136,760	\$ 97,048	\$ 136,760	\$ 139,276
01-512-130	Other Salaries and Wages - Executive	\$ 4,708	\$ 4,800	\$ 3,508	\$ 4,800	\$ 4,800
01-512-160	Bonuses and Gift Certificates - Executive	\$ 15,539	\$ 22,750	\$ 21,056	\$ 22,750	\$ 22,750
01-512-210	Fica Taxes - Executive	\$ 11,093	\$ 14,600	\$ 9,336	\$ 14,600	\$ 11,022
01-512-220	Retirement Contribution - Executive	\$ 22,477	\$ 25,100	\$ 18,201	\$ 26,320	\$ 26,529
01-512-230	Life & Health Insurance - Executive	\$ 16,930	\$ 18,489	\$ 11,735	\$ 18,870	\$ 18,868
01-512-240	Worker's Compensation - Executive	\$ 233	\$ 315	\$ 194	\$ 315	\$ 320
		<u>\$ 199,466</u>	<u>\$ 222,814</u>	<u>\$ 161,078</u>	<u>\$ 224,415</u>	<u>\$ 223,565</u>
01-512-300	EXECUTIVE - OPERATING EXPENSES					
01-512-310	Professional Services - Executive	\$ -	\$ 300	\$ 32	\$ 300	\$ 300
01-512-400	Travel and Training - Executive	\$ 1,983	\$ 3,500	\$ 1,468	\$ 5,500	\$ 5,500
01-512-410	Communication Services - Executive	\$ 1,278	\$ 680	\$ 552	\$ 700	\$ 700
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	\$ 55	\$ 200	\$ 55	\$ 200	\$ 200
01-512-480	Promo Activities & Legal Ads - Executive	\$ -	\$ 800	\$ -	\$ 800	\$ 800
01-512-490	Other Current Charges - Executive	\$ 1,494	\$ 2,500	\$ 2,780	\$ 3,500	\$ 3,500
01-512-510	Office Supplies - Executive	\$ 464	\$ 900	\$ 99	\$ 1,000	\$ 1,000
01-512-520	Operating Supplies - Executive	\$ 137	\$ 500	\$ 1,282	\$ 1,000	\$ 1,000
01-512-540	Books, Pub., Sub., & Memberships - Execu	\$ 1,205	\$ 2,000	\$ 805	\$ 2,000	\$ 2,000
		<u>\$ 6,616</u>	<u>\$ 11,380</u>	<u>\$ 7,074</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>
01-512-600	EXECUTIVE - CAPITAL OUTLAY					
01-512-630	Improvements Other than Building - Execu	\$ -	\$ -	\$ -	\$ -	\$ -
01-512-640	Machinery & Equipment - Executive	\$ 2,720	\$ -	\$ 805	\$ -	\$ -
01-512-660	Books, Pub.& Library Materials - Executi	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 2,720</u>	<u>\$ -</u>	<u>\$ 805</u>	<u>\$ -</u>	<u>\$ -</u>
DEPARTMENT TOTAL		<u>\$ 208,802</u>	<u>\$ 234,194</u>	<u>\$ 168,957</u>	<u>\$ 239,415</u>	<u>\$ 238,565</u>

City Clerk Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>06/26/2019 YTD</u>	<u>Requested</u>	<u>Proposed</u>
01-513-100	CITY CLERK - PERSONNEL EXPENSES					
01-513-120	Regular Salary - Wages - City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-140	Overtime - City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-160	Bonuses and Gift Certificates - City Cle	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-210	Fica Taxes - City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-220	Retirement Contribution - City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-230	Life & Health Insurance - City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-240	Worker's Compensation - City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ -	\$ -	\$ -	\$ -	\$ -
01-513-300	CITY CLERK - OPERATING EXPENSES					
01-513-310	Professional Services - City Clerk	\$ 373	\$ 1,000	\$ 120	\$ 1,000	\$ 1,000
01-513-400	Travel and Training - City Clerk	\$ 1,334	\$ 3,000	\$ 1,721	\$ 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	\$ -	\$ -	\$ 160	\$ -	\$ -
01-513-470	Printing and Reproduction - City Clerk	\$ 1,584	\$ 4,000	\$ 2,564	\$ 3,500	\$ 3,500
01-513-480	Promo Activities & Legal Ads - Executive	\$ 1,210	\$ -	\$ -	\$ -	\$ -
01-513-490	Other Current Charges - City Clerk	\$ 1,881	\$ 1,500	\$ 7,580	\$ 4,500	\$ 4,500
01-513-492	Recording & Other Fees - City Clerk	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
01-513-510	Office Supplies - City Clerk	\$ 307	\$ 700	\$ -	\$ 800	\$ 800
01-513-520	Operating Supplies - City Clerk	\$ -	\$ 800	\$ 308	\$ 900	\$ 900
01-513-540	Books, Pub., Sub., & Memberships - City	\$ 175	\$ 500	\$ 253	\$ 500	\$ 500
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ 6,864	\$ 13,000	\$ 12,706	\$ 15,700	\$ 15,700
01-513-600	CITY CLERK - CAPITAL OUTLAY					
01-513-630	Improvements Other than Building - City	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-640	Machinery & Equipment - City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-660	Books, Pub.& Library Materials - City Cl	\$ -	\$ -	\$ -	\$ -	\$ -
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ -	\$ -	\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	<hr/> \$ 6,864	<hr/> \$ 13,000	<hr/> \$ 12,706	<hr/> \$ 15,700	<hr/> \$ 15,700

Legal Counsel Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>FY20 - 06/26/2019 YTD Actual</u>	<u>FY20 - Dept Requested</u>	<u>FY20- Proposed</u>
01-514-300	LEGAL COUNSEL - OPERATING EXPENSES					
01-514-310	Professional Services - Legal Counsel	\$ 42,953	\$ 60,000	\$ 28,375	\$ 68,000	\$ 60,000
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	\$ 8,589	\$ 7,500	\$ 8,534	\$ 10,000	\$ 10,000
01-514-490	Other Current Charges - Legal Counsel					
01-514-492	Recording & Other Fees - Legal Counsel					
		<u>\$ 51,542</u>	<u>\$ 67,500</u>	<u>\$ 36,909</u>	<u>\$ 78,000</u>	<u>\$ 70,000</u>
01-514-600	LEGAL COUNSEL - CAPITAL OUTLAY					
01-514-640	Machinery & Equipment - Legal Counsel	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	DEPARTMENT TOTAL	<u>\$ 51,542</u>	<u>\$ 67,500</u>	<u>\$ 36,909</u>	<u>\$ 78,000</u>	<u>\$ 70,000</u>

Comprehensive Planning Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>FY20 - 06/26/2019 YTD Actual</u>	<u>FY20 - Dept Requested</u>	<u>FY20- Proposed</u>
01-515-300	COMPREHENSIVE PLANNING - OPERATING EXPENSE					
01-515-310	Professional Services - Comp Planning	\$ 74,875	\$ 22,000	\$ 24,375	\$ 25,000	\$ 25,000
01-515-311	Engineering Services - Comp Planning					
01-515-312	Professional Services - Other - Comp Planning	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
01-515-320	DEO - Grants		\$ 25,000	\$ 14,000	\$ 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>\$ 74,875</u>	<u>\$ 50,000</u>	<u>\$ 41,375</u>	<u>\$ 53,000</u>	<u>\$ 53,000</u>
	DEPARTMENT TOTAL	<u>\$ 74,875</u>	<u>\$ 50,000</u>	<u>\$ 41,375</u>	<u>\$ 53,000</u>	<u>\$ 53,000</u>

Finance and Accounting Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>FY20 - 06/26/2019 YTD Actual</u>	<u>FY20 - Dept Requested</u>	<u>FY20- Proposed</u>
01-516-100	FINANCE AND ACCOUNTING - PERSONNEL EXPENSE					
01-516-120	Regular Salary - Wages - Fin & Acctng	\$ 66,124	\$ 78,915	\$ 52,991	\$ 83,549	\$ 87,256
01-516-140	Overtime - Fin & Acctng	\$ -	\$ 495	\$ -	\$ 495	\$ 519
01-516-210	Fica Taxes - Fin & Acctng	\$ 4,643	\$ 6,075	\$ 3,873	\$ 6,392	\$ 6,715
01-516-220	Retirement Contribution - Fin & Acctng	\$ 5,173	\$ 6,559	\$ 4,488	\$ 7,077	\$ 7,435
01-516-230	Life & Health Insurance - Fin & Acctng	\$ 8,615	\$ 18,201	\$ 12,992	\$ 18,580	\$ 18,580
01-516-240	Worker's Compensation - Fin & Acctng	\$ 122	\$ 183	\$ 124	\$ 192	\$ 202
		<u>\$ 84,677</u>	<u>\$ 110,428</u>	<u>\$ 74,468</u>	<u>\$ 116,285</u>	<u>\$ 120,707</u>
01-516-300	FINANCE AND ACCOUNTING - OPERATING EXPENSE					
01-516-310	Professional Services - Fin & Acctng	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
01-516-320	Accounting and Auditing - Fin & Acctng	\$ -	\$ -	\$ -	\$ -	\$ -
01-516-400	Travel and Training - Fin & Acctng	\$ 44	\$ 3,000	\$ 2,003	\$ 3,000	\$ 3,000
01-516-410	Communication Services - Fin & Acctng	\$ -	\$ -	\$ 390	\$ 600	\$ 600
01-516-420	Education Reimbursement - Fin & Acctng	\$ 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	\$ 237	\$ 700	\$ 321	\$ 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	\$ 743	\$ 1,400	\$ 153	\$ 1,200	\$ 1,200
01-516-520	Operating Supplies - Fin & Acctng	\$ 181	\$ 2,500	\$ 2,941	\$ 2,500	\$ 3,000
01-516-540	Books, Pub., Sub., & Memberships - Fin &	\$ 35	\$ 250	\$ 438	\$ 450	\$ 450
		<u>\$ 4,740</u>	<u>\$ 7,850</u>	<u>\$ 6,246</u>	<u>\$ 10,450</u>	<u>\$ 10,950</u>
01-516-600	FINANCE AND ACCOUNTING - CAPITAL OUTLAY					
01-516-630	Improvements Other than Building - Fin &	\$ -	\$ -	\$ -	\$ -	\$ -
01-516-640	Machinery & Equipment - Fin & Acctng	\$ 1,100	\$ -	\$ 1,100	\$ -	\$ -
01-516-660	Books, Pub.& Library Materials - Fin & A	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 1,100</u>	<u>\$ -</u>	<u>\$ 1,100</u>	<u>\$ -</u>	<u>\$ -</u>
	DEPARTMENT TOTAL	<u>\$ 90,517</u>	<u>\$ 118,278</u>	<u>\$ 81,815</u>	<u>\$ 126,735</u>	<u>\$ 131,657</u>

Debt Service Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>FY20 - 06/26/2019 YTD Actual</u>	<u>FY20 - Dept Requested</u>	<u>FY20- Proposed</u>
01-517-700	DEBT SERVICE PAYMENTS					
01-517-710	Principal - CB & T Debt Service Pmts	\$ 46,613	\$ 74,088	\$ 55,594	\$ 76,921	\$ 76,922
01-517-720	Interest - CB & T Debt Service Pmts	\$ 33,260	\$ 45,722	\$ 34,264	\$ 42,865	\$ 42,865
01-517-733	Mandated Reserve - Debt Service Pmts					
		<hr/> \$ 1,468,894	<hr/> \$ 119,810	<hr/> \$ 89,858	<hr/> \$ 119,786	<hr/> \$ 119,787
	DEPARTMENT TOTAL	<hr/> \$ 1,468,894	<hr/> \$ 119,810	<hr/> \$ 89,858	<hr/> \$ 119,786	<hr/> \$ 119,787

Law Enforcement Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>FY20 -</u>		<u>FY20 - Proposed</u>
				<u>06/26/2019 YTD Actual</u>	<u>Dept Requested</u>	
01-521-300	LAW ENFORCEMENT - OPERATING EXPENSES					
01-521-305	Contract Labor - Law Enf	\$ 97,363	\$ 99,310	\$ 74,547	\$ 101,500	\$ 101,500
01-521-310	Professional Services - Law Enf	\$ -	\$ 28,288	\$ 19,640	\$ 28,000	\$ 28,000
01-521-410	Communication Services - Law Enf	\$ -	\$ -	\$ -	\$ -	\$ -
01-521-440	Rentals & Leases - Law Enf	\$ 599	\$ -	\$ -	\$ -	\$ -
01-521-460	Repairs & Maintenance - Law Enf	\$ -	\$ 300	\$ -	\$ 500	\$ 500
01-521-490	Other Current Charges - Law Enf	\$ -	\$ -	\$ -	\$ -	\$ -
01-521-510	Office Supplies - Law Enf	\$ 168	\$ 100	\$ -	\$ 100	\$ 100
01-521-520	Operating Supplies - Law Enf	\$ -	\$ 100	\$ -	\$ 100	\$ 150
01-521-529	Operating Supplies - JAG Grant - Law Enf	\$ 5,111	\$ 5,113	\$ -	\$ -	\$ -
		<u>\$ 103,241</u>	<u>\$ 133,211</u>	<u>\$ 94,187</u>	<u>\$ 130,200</u>	<u>\$ 130,250</u>
01-521-600	LAW ENFORCEMENT - CAPITAL OUTLAY					
01-521-649	Machinery & Equipment - JAG Grant - Law Enf	\$ -	\$ -	\$ -	\$ -	\$ 5,113
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,113</u>
	DEPARTMENT TOTAL	<u>\$ 103,241</u>	<u>\$ 133,211</u>	<u>\$ 94,187</u>	<u>\$ 130,200</u>	<u>\$ 135,363</u>

Building and Zoning Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>FY20 - 06/26/2019 YTD Actual</u>	<u>FY20 - Dept Requested</u>	<u>FY20- Proposed</u>
01-524-100	BUILDING AND ZONING - PERSONNEL EXPENSES					
01-524-120	Regular Salary - Wages - Bldg & Zoning	\$ 46,975	\$ 82,243	\$ 57,858	\$ 82,676	\$ 87,048
01-524-140	Overtime - Bldg & Zoning	\$ -	\$ 433	\$ 314	\$ 433	\$ 464
01-524-210	Fica Taxes - Bldg & Zoning	\$ 3,419	\$ 6,325	\$ 4,392	\$ 6,325	\$ 6,695
01-524-220	Retirement Contribution - Bldg & Zoning	\$ 3,680	\$ 4,312	\$ 4,880	\$ 7,003	\$ 7,412
01-524-230	Life & Health Insurance - Bldg & Zoning	\$ 8,415	\$ 18,244	\$ 11,521	\$ 18,623	\$ 18,623
01-524-240	Worker's Compensation - Bldg & Zoning	\$ 1,121	\$ 1,266	\$ 912	\$ 1,266	\$ 1,331
		\$ 63,610	\$ 112,823	\$ 79,877	\$ 116,326	\$ 121,574
01-524-300	BUILDING AND ZONING - OPERATING EXPENSES					
01-524-310	Professional Services - Bldg & Zoning	\$ 159,663	\$ 150,000	\$ 118,406	\$ 100,000	\$ 100,000
01-524-311	Engineering Services - Bldg & Zoning	\$ 440	\$ 1,000		\$ 1,000	\$ 1,000
01-524-312	Professional Services - Other - Bldg & Z					
01-524-400	Travel and Training - Bldg & Zoning	\$ -	\$ 500		\$ 500	\$ 500
01-524-410	Communication Services - Bldg & Zoning	\$ 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 & Zonin					
01-524-480	Promo Activities & Legal Ads - Bldg & Zo					
01-524-492	Recording & Other Fees - Bldg & Zoning					
01-524-493	Equipment Rental - Bldg & Zoning					
01-524-510	Office Supplies - Bldg & Zoning	\$ 229	\$ 400	\$ 131	\$ 200	\$ 200
01-524-520	Operating Supplies - Bldg & Zoning	\$ 417	\$ 350	\$ 1,185	\$ 100	\$ 100
01-524-540	Books, Pub., Sub., & Memberships - Bldg			\$ 120		
		\$ 160,795	\$ 152,250	\$ 119,842	\$ 101,800	\$ 101,800
01-524-600	BUILDING AND ZONING - CAPITAL OUTLAY					
01-524-630	Improvements Other than Building - Bldg	\$ -	\$ -	\$ 2,500	\$ 8,000	\$ 8,000
01-524-640	Machinery & Equipment - Bldg & Zoning	\$ 2,500	\$ -	\$ -	\$ -	\$ -
01-524-660	Books, Pub.& Library Materials - Bldg &	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 2,500	\$ -	\$ 2,500	\$ 8,000	\$ 8,000
	DEPARTMENT TOTAL	\$ 226,905	\$ 265,073	\$ 202,218	\$ 226,126	\$ 231,374

Code Enforcement Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>FY20 -</u>		<u>FY20 - Dept</u>	<u>FY20-</u>
				<u>06/26/2019 YTD</u>	<u>Actual</u>		
01-529-100	CODE ENFORCEMENT - PERSONNEL EXPENSES						
01-529-120	Regular Salary - Wages - Code Enf	\$ -	\$ 22,824	\$ 14,580	\$ 22,824	\$ 23,978	
01-529-140	Overtime - Code Enf	\$ -	\$ -		\$ -	\$ -	
01-529-210	Fica Taxes - Code Enf	\$ -	\$ 1,746	\$ 1,090	\$ 1,746	\$ 1,834	
01-529-220	Retirement Contribution - Code Enf	\$ -	\$ 1,885	\$ 1,204	\$ 1,993	\$ 2,031	
01-529-230	Life & Health Insurance - Code Enf	\$ -	\$ 243	\$ 4,453	\$ 9,024	\$ 9,267	
01-529-240	Worker's Compensation - Code Enf	\$ -	\$ 523	\$ 372	\$ 523	\$ 549	
		\$ -	\$ 27,221	\$ 21,700	\$ 36,110	\$ 37,659	
01-529-300	CODE ENFORCEMENT - OPERATING EXPENSES						
01-529-310	Professional Services - Code Enf	\$ -	\$ 2,500	\$ 2,000	\$ 6,000	\$ 6,000	
01-529-400	Travel and Training - Code Enf	\$ -	\$ 500	\$ 1,031	\$ 1,100	\$ 500	
01-529-410	Communication Services - Code Enf	\$ -		\$ 390	\$ -	\$ -	
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	\$ -	\$ 400	\$ -	\$ -	\$ -	
01-529-465	Vehicle Maintenance - Code Enf	\$ -		\$ -			
01-529-470	Printing and Reproduction - Code Enf	\$ -	\$ 500	\$ -	\$ -	\$ -	
01-529-480	Promo Activities & Legal Ads - Code Enf	\$ -	\$ 300	\$ -	\$ 200	\$ 200	
01-529-490	Other Current Charges - Code Enf	\$ -		\$ -			
01-529-492	Recording & Other Fees - Code Enf	\$ -	\$ 100	\$ -	\$ 200	\$ 200	
01-529-493	Equipment Rental - Code Enf	\$ -		\$ -			
01-529-510	Office Supplies - Code Enf	\$ -	\$ 600	\$ -	\$ 200	\$ 200	
01-529-520	Operating Supplies - Code Enf	\$ -	\$ 400	\$ 102	\$ 100	\$ 100	
01-529-540	Books, Pub., Sub., & Memberships - Code	\$ -		\$ 1,584	\$ 1,584	\$ 1,584	
		\$ -	\$ 5,300	\$ 5,107	\$ 9,384	\$ 8,784	
01-529-600	CODE ENFORCEMENT - CAPITAL OUTLAY						
01-529-630	Improvements Other than Building - Code	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	
01-529-640	Machinery & Equipment - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ -	
01-529-660	Books, Pub.& Library Materials - Code En	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	
	DEPARTMENT TOTAL	\$ -	\$ 32,521	\$ 26,807	\$ 51,494	\$ 52,443	

Refuse/Sanitation Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>FY20 - 06/26/2019 YTD Actual</u>	<u>FY20 - Dept Requested</u>	<u>FY20- Proposed</u>
01-534-300	REFUSE/SANITATION - OPERATING EXPENSES					
01-534-341	Refuse Disposal - Residential - Refuse/S	\$ 141,971	\$ 157,930	\$ 93,126	\$ 176,840	\$ 176,840
01-534-342	Refuse Disposal - Commercial - Refuse/Sa	\$ 72,039	\$ 80,440	\$ 63,263	\$ 85,722	\$ 85,722
01-534-343	Recycling - Refuse/Sanitation					
		<hr/> \$ 214,010	<hr/> \$ 238,370	<hr/> \$ 156,388	<hr/> \$ 262,562	<hr/> \$ 262,562
	DEPARTMENT TOTAL	<hr/> \$ 214,010	<hr/> \$ 238,370	<hr/> \$ 156,388	<hr/> \$ 262,562	<hr/> \$ 262,562

Stormwater Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>FY20 - 06/26/2019 YTD Actual</u>	<u>FY20 - Dept Requested</u>	<u>FY20- Proposed</u>
01-538-300	STORMWATER - OPERATING EXPENSES					
01-538-310	Professional Services - Stormwater	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
01-538-311	Engineering Services - Stormwater	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
01-538-315	Inmate Labor - Stormwater	\$ 5,750	\$ -	\$ -	\$ -	\$ -
01-538-400	Travel and Training - Stormwater	\$ 1,377	\$ 2,000	\$ 812	\$ 1,000	\$ 1,000
01-538-430	Utilities - Stormwater					
01-538-440	Rentals and Leases - Stormwater					
01-538-460	Repairs and Maintenance - Stormwater	\$ 16,628	\$ 14,000	\$ -	\$ 14,000	\$ 14,000
01-538-492	Recording & Other Fees - Stormwater	\$ -	\$ 500	\$ 100	\$ 500	\$ 500
01-538-493	Equipment Rental - Stormwater					
01-538-520	Operating Supplies - Stormwater					
01-538-540	Books, Pub., Sub., & Memberships - Stormwater	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
		<u>\$ 24,255</u>	<u>\$ 20,000</u>	<u>\$ 1,412</u>	<u>\$ 21,000</u>	<u>\$ 21,000</u>
01-538-600	STORMWATER - CAPITAL OUTLAY					
01-538-630	Improvements Other than Building - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -
01-538-640	Machinery & Equipment - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	DEPARTMENT TOTAL	<u>\$ 24,255</u>	<u>\$ 20,000</u>	<u>\$ 1,412</u>	<u>\$ 21,000</u>	<u>\$ 21,000</u>

General Government Buildings Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>FY20 -</u>		
				<u>06/26/2019 YTD Actual</u>	<u>FY20 - Dept Requested</u>	<u>FY20- Proposed</u>
01-539-300	GEN GOV'T BUILDINGS - OPERATING EXPENSES					
01-539-310	Professional Services - Gen Gov't Bldgs	\$ 23,670	\$ 22,000	\$ 9,291	\$ 22,000	\$ 22,000
01-539-312	Professional Services - Other - Gen Gov'	\$ 330	\$ 5,000	\$ 1,471	\$ 6,000	\$ 6,000
01-539-313	Professional Services - Activity Center			\$ -		
01-539-411	City Hall - Communication - Gen Gov't Bl	\$ 12,086	\$ 15,500	\$ 10,211	\$ 15,500	\$ 15,500
01-539-412	Activity Center - Communication - Gen Go	\$ -				
01-539-413	Public Works - Communication - Gen Gov't	\$ 1,400	\$ 2,000	\$ 1,357	\$ 2,200	\$ 2,200
01-539-414	Community Center - Communication - Gen Gov't	\$ 1,519	\$ 2,000	\$ 1,258	\$ 2,000	\$ 2,000
01-539-431	City Hall - Utilities - Gen Gov't Bldgs	\$ 17,870	\$ 25,000	\$ 11,562	\$ 23,000	\$ 23,000
01-539-432	Activity Center - Utilities - Gen Gov't	\$ 2,308	\$ 3,000	\$ 2,836	\$ 4,000	\$ 4,000
01-539-433	Public Works I - Utilities - Gen Gov't Bld	\$ 2,307	\$ 3,000	\$ 1,501	\$ 3,000	\$ 3,000
01-539-434	Community Center - Utilities - Gen Gov't Bld	\$ 4,272	\$ 5,000	\$ 3,274	\$ 5,500	\$ 5,500
01-539-440	Rentals and Leases - Gen Gov't Bldgs	\$ 5,044	\$ 5,000	\$ 5,270	\$ 8,000	\$ 8,000
01-539-461	City Hall - Repairs & Maint - Gen Gov't	\$ 11,554	\$ 25,000	\$ 5,508	\$ 15,000	\$ 15,000
01-539-462	Activity Center - Repairs & Maint - Gen	\$ 17,203	\$ 1,500	\$ 323	\$ 7,500	\$ 7,500
01-539-463	Public Works I - Repairs & Maint - Gen Gov	\$ 1,374	\$ 500	\$ 69	\$ 500	\$ 500
01-539-464	Community Center - Repairs & Maint - Gen Gov	\$ 827	\$ 3,500	\$ 3,031	\$ 12,000	\$ 12,000
01-539-466	Public Works/Utilities Oper - Repairs & Maint - Gen Gc	\$ 1,422	\$ 3,000	\$ 11,612	\$ 5,000	\$ 5,000
01-539-470	Printing and Reproduction - Gen Gov't Bl	\$ -	\$ -	\$ -		
01-539-490	Other Current Charges - Gen Gov't Bl	\$ -		\$ 65	\$ 4,000	\$ 4,000
01-539-510	Office Supplies - Gen Gov't Bldgs	\$ 495	\$ 600	\$ 107	\$ -	\$ -
01-539-521	City Hall - Operating Supplies - Gen Gov	\$ 11,603	\$ 6,000	\$ 3,003	\$ 6,000	\$ 6,000
01-539-522	Activity Center - Operating Supplies - G	\$ 516	\$ 1,000	\$ 398	\$ 1,000	\$ 1,000
01-539-523	Public Works - Operating Supplies - Gen	\$ 68	\$ -	\$ -	\$ -	\$ -
01-539-524	Community Center - Operating Supplies - Gen	\$ 463	\$ 1,400	\$ 109	\$ 1,500	\$ 1,500
01-539-526	Public Works/Utilities Oper - Operating Supplies - Ger	\$ 1,051	\$ 1,400	\$ 566	\$ 1,000	\$ 1,000
		\$ 117,382	\$ 131,400	\$ 72,822	\$ 144,700	\$ 144,700
01-539-600	GEN GOV'T BUILDINGS - CAPITAL OUTLAY					
01-539-620	Buildings - Gen Gov't Bldgs	\$ -		\$ -		
01-539-631	City Hall - Improv. O/T Bldgs - Gen Gov'	\$ 9,986		\$ -		
01-539-632	Activity Center - Improv. O/T Bldgs - Ge					
01-539-633	Public Works - Improv. O/T Bldgs - Gen G					
01-539-634	Community Center - Improv. O/T Bldgs - Gen G					\$ 30,000
01-539-640	Public Works - Bldgs/Property	\$ 326,093			\$ 4,000	\$ 4,000
01-539-641	City Hall - Mach. & Equipment - Gen Gov'	\$ -				
01-539-642	Activity Center - Mach. & Equipment - Ge	\$ 6,000				
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					
		\$ 342,079	\$ -	\$ -	\$ 4,000	\$ 34,000
DEPARTMENT TOTAL		\$ 459,461	\$ 131,400	\$ 72,822	\$ 148,700	\$ 178,700

Roads and Streets Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>FY20 - 06/26/2019 YTD Actual</u>	<u>FY20 - Dept Requested</u>	<u>FY20- Proposed</u>
01-541-100	ROADS & STREETS - PERSONNEL EXPENSES					
01-541-120	Regular Salary - Wages - Roads & Streets	\$ 156,301	\$ 181,296	\$ 123,485	\$ 169,515	\$ 190,565
01-541-140	Overtime - Roads & Streets	\$ 487	\$ 2,824	\$ 1,095	\$ 2,899	\$ 3,406
01-541-210	Fica Taxes - Roads & Streets	\$ 11,685	\$ 14,085	\$ 9,646	\$ 13,190	\$ 14,839
01-541-220	Retirement Contribution - Roads & Street	\$ 12,072	\$ 15,208	\$ 10,535	\$ 14,604	\$ 16,429
01-541-230	Life & Health Insurance - Roads & Street	\$ 27,718	\$ 26,037	\$ 27,024	\$ 41,919	\$ 45,019
01-541-240	Worker's Compensation - Roads & Streets	\$ 10,696	\$ 17,073	\$ 14,034	\$ 15,869	\$ 17,059
		\$ 218,959	\$ 256,523	\$ 185,818	\$ 257,996	\$ 287,317
01-541-300	ROADS & STREETS - OPERATING EXPENSES					
01-541-305	Contract Labor - Roads & Streets					
01-541-310	Professional Services - Roads & Streets	\$ 1,371		\$ 2,899		
01-541-311	Engineering Services - Roads & Streets	\$ -	\$ 5,000		\$ 5,000	\$ 5,000
01-541-315	Inmate Labor - Roads & Streets	\$ 17,249		\$ -		
01-541-400	Travel and Training - Roads & Streets	\$ 15	\$ 2,500	\$ -	\$ 1,000	\$ 1,000
01-541-410	Communication Services - Roads & Streets	\$ 2,616	\$ 3,500	\$ 2,105	\$ 3,500	\$ 3,500
01-541-430	Utilities - Roads & Streets	\$ 25,221	\$ 30,000	\$ 17,188	\$ 30,000	\$ 30,000
01-541-440	Rentals and Leases - Roads & Streets	\$ -				
01-541-460	Repairs and Maintenance - Roads & Street	\$ 9,723	\$ 10,000	\$ 2,878	\$ 10,000	\$ 10,000
01-541-461	Repairs & Maintenance-Equipment - Roads	\$ 5,657	\$ 8,000	\$ 13,072	\$ 8,000	\$ 8,000
01-541-464	Vehicle Fuel - Roads & Streets	\$ 8,260	\$ 7,000	\$ 5,190	\$ 7,500	\$ 7,500
01-541-465	Vehicle Maintenance - Roads & Streets	\$ 5,163	\$ 7,000	\$ 3,039	\$ 8,000	\$ 8,000
01-541-466	Public Works/Utilities Facility - Repair & Maint	\$ 1,058	\$ -	\$ 4,538	\$ 6,000	\$ 6,000
01-541-480	Promo Activities & Legal Ads - Roads & S	\$ -		\$ 35		
01-541-490	Other Current Charges - Roads & Street	\$ -		\$ 7		
01-541-492	Recording & Other Fees - Roads & Streets	\$ -		\$ -		
01-541-493	Equipment Rental - Roads & Streets	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
01-541-510	Office Supplies - Roads & Streets	\$ 847	\$ 1,000	\$ 308	\$ 1,000	\$ 1,000
01-541-520	Operating Supplies - Roads & Streets	\$ 7,232	\$ 10,000	\$ 4,425	\$ 10,000	\$ 10,000
01-541-524	Chemicals - Roads & Streets	\$ -	\$ 1,000	\$ 142	\$ 1,000	\$ 1,000
01-541-525	Uniforms - Roads \$ Streets	\$ 359		\$ -		
01-541-530	Road Materials & Supplies - Roads & Stre	\$ 1,035	\$ 15,000	\$ 135	\$ 15,000	\$ 15,000
01-541-540	Books, Pub., Sub., & Memberships - Roads	\$ 420	\$ 500	\$ -	\$ 500	\$ 500
		\$ 86,226	\$ 102,500	\$ 55,960	\$ 108,500	\$ 108,500
01-541-600	ROADS & STREETS - CAPITAL OUTLAY					
01-541-620	Buildings - Roads & Streets	\$ 500	\$ -	\$ -	\$ -	\$ -
01-541-630	Improvements Other than Building - Roads	\$ 9,600	\$ 150,000		\$ 100,000	\$ 100,000
01-541-640	Machinery & Equipment - Roads & Streets	\$ 20,697	\$ 30,000	\$ 9,062	\$ 50,000	\$ 50,000
01-541-650	Construction in Progress - Roads & Stree					
		\$ 30,297	\$ 180,000	\$ 9,062	\$ 150,000	\$ 150,000
	DEPARTMENT TOTAL	\$ 335,482	\$ 539,023	\$ 250,840	\$ 516,496	\$ 545,817

Library Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>FY20 -</u>		
				<u>06/26/2019 YTD Actual</u>	<u>FY20 - Dept Requested</u>	<u>FY20- Proposed</u>
01-571-100	LIBRARY - PERSONNEL EXPENSES					
01-571-120	Regular Salary - Wages - Library	\$ 53,011	\$ 76,245	\$ 53,593	\$ 79,789	\$ 83,606
01-571-140	Overtime - Library	\$ 240	\$ 917	\$ 297	\$ 917	\$ 986
01-571-210	Fica Taxes - Library	\$ 3,881	\$ 5,903	\$ 4,062	\$ 6,194	\$ 6,471
01-571-220	Retirement Contribution - Library	\$ 4,174	\$ 6,374	\$ 4,535	\$ 6,374	\$ 7,165
01-571-230	Life & Health Insurance - Library	\$ 16,582	\$ 18,377	\$ 11,530	\$ 18,631	\$ 18,756
01-571-240	Worker's Compensation - Library	\$ 80	\$ 177	\$ -	\$ 186	\$ 195
		<u>\$ 77,968</u>	<u>\$ 107,993</u>	<u>\$ 74,017</u>	<u>\$ 112,091</u>	<u>\$ 117,179</u>
01-571-300	LIBRARY - OPERATING EXPENSES					
01-571-310	Professional Services - Library	\$ 1,560	\$ 2,000	\$ 4,294	\$ 2,000	\$ 2,000
01-571-312	Professional Services - Other - Library	\$ 1,700	\$ 2,500	\$ 2,147	\$ 2,500	\$ 2,500
01-571-400	Travel and Training - Library	\$ 175	\$ 700	\$ 195	\$ 700	\$ 700
01-571-410	Communication Services - Library	\$ 2,076	\$ 6,100	\$ 2,645	\$ 6,200	\$ 6,200
01-571-420	Education Reimbursement - Library	\$ -	\$ 2,040	\$ -	\$ 2,040	\$ 2,040
01-571-430	Utilities - Library	\$ 6,339	\$ 7,500	\$ 2,036	\$ 4,500	\$ 4,500
01-571-440	Rentals and Leases - Library	\$ 5,202		\$ -		
01-571-460	Repairs and Maintenance - Library	\$ 1,269	\$ 2,500	\$ 3,219	\$ 4,100	\$ 4,100
01-571-470	Printing and Reproduction - Library	\$ -				
01-571-480	Promo Activities & Legal Ads - Library	\$ 1,269	\$ 2,500	\$ 54	\$ 2,500	\$ 2,500
01-571-490	Other Current Charges - Libray	\$ -		\$ -		
01-571-510	Office Supplies - Library	\$ 1,142	\$ 1,300	\$ 168	\$ 1,300	\$ 1,300
01-571-520	Operating Supplies - Library	\$ 7,874	\$ 7,500	\$ 2,151	\$ 9,000	\$ 9,000
01-571-540	Books, Pub., Sub., & Memberships - Libra	\$ 809	\$ 600	\$ 549	\$ 600	\$ 600
		<u>\$ 29,415</u>	<u>\$ 35,240</u>	<u>\$ 17,456</u>	<u>\$ 35,440</u>	<u>\$ 35,440</u>
01-571-600	LIBRARY - CAPITAL OUTLAY					
01-571-610	Land - Library					
01-571-620	Buildings - Library					
01-571-630	Improvements Other than Building - Libra	\$ 2,775				
01-571-640	Machinery & Equipment - Library					
01-571-650	Construction in Progress - Library					
01-571-660	Books, Pub.& Library Materials - Library	\$ 12,423	\$ 16,000	\$ 10,963	\$ 17,000	\$ 17,000
		<u>\$ 15,198</u>	<u>\$ 16,000</u>	<u>\$ 10,963</u>	<u>\$ 17,000</u>	<u>\$ 17,000</u>
	DEPARTMENT TOTALS	<u>\$ 122,581</u>	<u>\$ 159,233</u>	<u>\$ 102,436</u>	<u>\$ 164,531</u>	<u>\$ 169,619</u>

Parks Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>FY20 - 06/26/2019 YTD Actual</u>	<u>FY20 - Dept Requested</u>	<u>FY20- Proposed</u>
01-572-300	PARKS - OPERATING EXPENSES					
01-572-310	Professional Services	\$ 806.00		\$ 746.00		
01-572-315	Inmate Labor - Parks	\$ 5,750.00	\$ -	\$ -		
01-572-400	Travel and Training - Parks	\$ 15		\$ -		
01-572-430	Utilities - Parks	\$ 17,677	\$ 23,000	\$ 5,299	\$ 23,000	\$ 23,000
01-572-440	Rentals and Leases - Parks			\$ -		
01-572-460	Repairs and Maintenance - Parks	\$ 26,487	\$ 15,000	\$ 5,074	\$ 15,000	\$ 15,000
01-572-493	Equipment Rental - Parks				\$ 1,000	\$ 1,000
01-572-520	Operating Supplies - Parks	\$ 1,021	\$ 1,200	\$ 752	\$ 1,200	\$ 1,200
		<u>\$ 50,950</u>	<u>\$ 39,200</u>	<u>\$ 11,872</u>	<u>\$ 40,200</u>	<u>\$ 40,200</u>
01-572-600	PARKS - CAPITAL OUTLAY					
01-572-610	Land - Parks					
01-572-620	Buildings - Parks	\$ -	\$ -	\$ 6,000		
01-572-630	Improvements Other than Building - Parks	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
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>\$ -</u>	<u>\$ 6,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
	DEPARTMENT TOTAL	<u>\$ 50,950</u>	<u>\$ 39,200</u>	<u>\$ 17,872</u>	<u>\$ 50,200</u>	<u>\$ 50,200</u>

Events Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>FY20 - 06/26/2019 YTD Actual</u>	<u>FY20 - Dept Requested</u>	<u>FY20- Proposed</u>
01-574-300	SPECIAL EVENTS - OPERATING EXPENSES					
01-574-310	Professional Services - Spec Events	\$ 888	\$ 2,000	\$ 680	\$ 2,000	\$ 2,000
01-574-440	Rentals and Leases - Spec Events	\$ 125	\$ 1,000	\$ 125	\$ 1,000	\$ 1,000
01-574-470	Printing and Reproduction - Spec Events	\$ -	\$ 1,500		\$ 1,000	\$ 1,500
01-574-480	Promo Activities & Legal Ads - Spec Even	\$ -	\$ 1,000		\$ 1,000	\$ 1,000
01-574-490	Other Current Charges - Spec Events	\$ -			\$ 500	
01-574-491	Van Fleet Cycling Challenge - Spec Events	\$ -				
01-574-520	Operating Supplies - Spec Events	\$ 5,067	\$ 7,500	\$ 8,563	\$ 11,000	\$ 11,000
		<u>\$ 6,080</u>	<u>\$ 13,000</u>	<u>\$ 9,368</u>	<u>\$ 16,500</u>	<u>\$ 16,500</u>
	DEPARTMENT TOTAL	<u>\$ 6,080</u>	<u>\$ 13,000</u>	<u>\$ 9,368</u>	<u>\$ 16,500</u>	<u>\$ 16,500</u>

General Fund Non-Departmental Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>FY20 -</u>	<u>FY20 - Dept</u>	<u>FY20-</u>
				<u>06/26/2019 YTD</u>	<u>Requested</u>	<u>Proposed</u>
				<u>Actual</u>		
01-590-300	NON-DEPARTMENTAL - OPERATING EXPENSES					
01-590-310	Professional Services - Non-Dept	\$ 3,496	\$ 25,000	\$ 6,355	\$ 25,000	\$ 25,000
01-590-311	Engineering Services - Non-Dept	\$ -	\$ 10,000		\$ 10,000	\$ 10,000
01-590-312	Professional Services - Other - Non-Dept	\$ 2,310	\$ 8,000		\$ 8,000	\$ 8,000
01-590-315	Inmate Labor - GF Non - Dept		\$ 28,749	\$ 28,748	\$ 28,749	\$ 28,749
01-590-320	Accounting and Auditing - Non-Dept	\$ 18,790	\$ 15,000	\$ 10,166	\$ 17,000	\$ 17,000
01-590-420	Education Reimbursement - Non-Dept					
01-590-440	Rentals & Leases - Non-Dept					
01-590-450	Liability Insurance - Non-Dept	\$ 37,729	\$ 39,900	\$ 65,122	\$ 71,634	\$ 70,000
01-590-464	Vehicle Fuel - Non-Dept	\$ 436	\$ 400	\$ 307	\$ 500	\$ 500
01-590-465	Vehicle Maintenance - Non-Dept	\$ 21	\$ 500	\$ 17	\$ 500	\$ 500
01-590-465	Recording and Other Fees				\$ 2,000	
01-590-510	Office Supplies - Non-Dept	\$ 249	\$ -	\$ 529	\$ 2,000	\$ 2,000
01-590-520	Operating Supplies - Non-Dept	\$ 249	\$ 1,000	\$ 2,008	\$ 3,000	\$ 3,000
01-590-521	Emergencies & Contingencies - Operating ...		\$ 20,000		\$ 20,000	\$ 20,000
01-590-525	Uniforms - Non- Dept		\$ 4,000	\$ 2,487	\$ 4,500	\$ 4,500
01-590-528	Postage - Non-Dept	\$ 3,277	\$ 3,000	\$ 451	\$ 2,000	\$ 1,000
		\$ 66,557	\$ 155,549	\$ 116,189	\$ 194,883	\$ 190,249
01-590-900	NON-DEPARTMENTAL - OTHER USES					
01-590-920	Transfer to Enterprise Fund - Non-Dept	\$ -				
01-590-930	Transfer to Police Public Safety Impact Fees Reserve	\$ -	\$ 66,434		\$ 59,984	\$ 59,984
01-590-931	Transfer to Fire Public Safety Impact Fees Reserves-	\$ -	\$ 35,546		\$ 32,095	\$ 32,095
01-590-932	Transfer to Parks & Rec Impact Fees Reserves - Non	\$ -	\$ 107,136		\$ 96,734	\$ 96,734
01-590-933	Transfer to Public Facilities Impact Fees Reserves - N	\$ -	\$ 180,045		\$ 162,564	\$ 162,564
01-590-934	Transfer to Transportation Impact Fees Reserves - Nc	\$ -	\$ -		\$ -	\$ -
01-590-940	Reserves - Unrestricted Reserves - Non-Dept	\$ -	\$ 24,101	\$ (28)	\$ -	\$ 53,826
01-590-941	Reserves - Emergencies and Contingencies - Non-De	\$ 364	\$ -		\$ -	\$ -
01-590-942	Reserves - Capital Outlay Purchases - Non-Dept		\$ -		\$ -	\$ -
01-590-950	Transfer to Restricted Streets Paving		\$ -		\$ -	\$ -
01-590-951	Transfer to Restricted Building Permits		\$ -		\$ -	\$ -
01-590-991	Aids to Private Organizations - Non-Dept	\$ 742	\$ 2,000	\$ 2,340	\$ 5,000	\$ 5,000
01-590-992	Unemployment Claims - Non-Dept	\$ -	\$ 2,500		\$ 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	\$ (3,210)	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
01-590-997	Other - Employee Settlements - Non Dept	\$ -			\$ -	\$ -
01-590-998	Fund Balance - Out of Balance - Non-Dept				\$ -	\$ -
01-590-999	Other - Non-Operating Charges - Non-Dept	\$ 2,438	\$ 5,500	\$ 2,712	\$ 8,000	\$ 5,500
		\$ 334	\$ 426,262	\$ 5,025	\$ 369,877	\$ 421,203
DEPARTMENT TOTAL		\$ 66,891	\$ 581,811	\$ 121,214	\$ 564,760	\$ 611,452

ENTERPRISE FUND

Revenues



Polk City FY2020 Enterprise Fund Revenues

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY 19 - Budget</u>	<u>FY19 - 06/26/2019 YTD Actual</u>	<u>FY20 - Dept Requested</u>	<u>FY20 - Proposed</u>
05-324-000	IMPACT FEES					
05-324-210	Water Impact Fees	\$ 222,302	\$ 139,760	\$ 80,362	\$ 162,471	\$ 162,471
05-324-220	Sewer Impact Fees	\$ 616,545	\$ 353,200	\$ 198,675	\$ 410,595	\$ 410,595
		\$ 838,847	\$ 492,960	\$ 279,037	\$ 573,066	\$ 573,066
05-325-000	SPECIAL ASSESSMENTS					
05-325-110	Connection Fees - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -
05-325-111	Connection Fees - Water (Permits - Cash Basis)	\$ 94,788	\$ 69,600	\$ 38,950	\$ 81,840	\$ 81,840
05-325-112	Connection Fees - Water (Utility Billing - Accrual)	\$ 435	\$ -	\$ 1,740	\$ 500	\$ 500
05-325-210	Readiness to Serve Charge - Sewer	\$ 29,599	\$ 28,696	\$ 30,476	\$ 29,148	\$ 29,148
05-325-211	Readiness to Serve Charge - Water	\$ 21,687	\$ 26,000	\$ 21,055	\$ 21,704	\$ 21,704
		\$ 146,509	\$ 124,296	\$ 92,221	\$ 133,192	\$ 133,192
05-329-000	OTHER PERMITS AND FEES					
05-329-200	Other Lic./Fees/Permits	\$ 1,840	\$ 2,000	\$ 2,561	\$ 2,000	\$ 2,000
		\$ 1,840	\$ 2,000	\$ 2,561	\$ 2,000	\$ 2,000
05-331-000	GRANTS & AIDS - FEDERAL					
05-331-310	Water Supply System Grants	\$ -	\$ -	\$ -	\$ -	\$ -
05-331-350	Sewer/Wastewater Grants	\$ -	\$ -	\$ -	\$ -	\$ -
05-331-510	CDBG	\$ -	\$ -	\$ -	\$ -	\$ -
05-331-520	CDBG - SCADA	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
05-334-000	GRANTS & AIDS - STATE					
05-334-900	CIBR Grants	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
05-340-000	CHARGES FOR SERVICES					
05-340-100	Back Flow Fees	\$ -	\$ -	\$ -	\$ -	\$ -
05-340-200	Monthly Fees	\$ -	\$ -	\$ -	\$ -	\$ -
05-340-300	Water Utility Revenue	\$ 1,096,000	\$ 1,135,299	\$ 775,887	\$ 1,214,879	\$ 1,214,879
05-340-500	Sewer Utility Revenue	\$ 982,048	\$ 1,032,993	\$ 735,237	\$ 1,149,532	\$ 1,149,532
		\$ 2,078,048	\$ 2,168,292	\$ 1,511,124	\$ 2,364,411	\$ 2,364,411
05-359-000	OTHER JUDGEMENTS, FINES, & FORFEITURES					
05-359-100	Other Fines and/or Forfeitures	\$ 20,096	\$ 20,000	\$ 21,140	\$ 23,800	\$ 23,800
05-359-200	Non Sufficient Funds	\$ 1,285	\$ 1,000	\$ 1,005	\$ 1,300	\$ 1,300
05-359-300	Late Fees	\$ 26,460	\$ 20,000	\$ 19,047	\$ 29,000	\$ 29,000
		\$ 47,841	\$ 41,000	\$ 41,192	\$ 54,100	\$ 54,100
05-361-000	INTEREST INCOME					
05-361-100	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
05-365-000	SALE OF SURPLUS MATERIALS AND SCRAP					
05-365-100	Sales of Surplus Property	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY 19 - Budget</u>	<u>FY19 - 06/26/2019 YTD Actual</u>	<u>FY20 - Dept Requested</u>	<u>FY20 - Proposed</u>
05-366-000	CONTRIBUTIONS & DONATIONS - PRIVATE SOURCES					
05-366-100	Private Donations	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
05-369-000	OTHER MISCELLANEOUS INCOME					
05-369-100	Misc. Income	\$ 10	\$ -	\$ 14,957	\$ -	\$ -
05-369-110	Refund of Overpayments	\$ -	\$ -	\$ -	\$ -	\$ -
05-369-111	Cash Drawer Overage	\$ -	\$ -	\$ -	\$ -	\$ -
05-369-300	Reappropriation of Surplus	\$ -	\$ -	\$ -	\$ -	\$ -
05-369-400	Insurance Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
05-369-401	Insurance - Claims	\$ -	\$ -	\$ 7,023	\$ -	\$ -
05-369-700	Misc - Income - Reimbursement - Invoiced	\$ 781	\$ -	\$ -	\$ -	\$ -
		\$ 791	\$ -	\$ 21,980	\$ -	\$ -
05-381-000	INTRAGOVERNMENTAL TRANSFERS IN					
05-381-100	Transfer From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
05-381-900	Cash Carry Forward	\$ -	\$ 205,677	\$ -	\$ -	\$ 130,000
		\$ -	\$ 205,677	\$ -	\$ -	\$ 130,000
05-385-000	BOND PROCEEDS					
05-385-100	Bond Proceeds - Sewer	\$ 110,467	\$ -	\$ -	\$ -	\$ -
05-385-101	Bond Proceeds - Water	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 110,467	\$ -	\$ -	\$ -	\$ -
05-386-000	INTRAGOVERNMENTAL TRANSFERS					
05-386-100	USDA Grant Proceeds - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -
05-386-101	USDA Grant Proceeds - Water	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL ENTERPRISE FUND REVENUES	\$ 3,224,342	\$ 3,034,225	\$ 1,948,115	\$ 3,126,769	\$ 3,256,769

ENTERPRISE FUND

Expenditures



Water Operations Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>FY20 -</u>		
				<u>06/26/2019 YTD Actual</u>	<u>FY20 - Dept Requested</u>	<u>FY20- Proposed</u>
05-533-100	WATER OPERATIONS - PERSONNEL EXPENSES					
05-533-120	Regular Salary - Wages - Water Oper	\$ 99,153	\$ 187,341	\$ 121,581	\$ 184,980	\$ 205,272
05-533-140	Overtime - Water Oper	\$ 838	\$ 4,529	\$ 2,271	\$ 4,013	\$ 5,262
05-533-210	Fica Taxes - Water Oper	\$ 7,379	\$ 14,678	\$ 9,401	\$ 14,438	\$ 16,106
05-533-220	Retirement Contribution - Water Oper	\$ 37,216	\$ 15,848	\$ 10,585	\$ 15,986	\$ 17,832
05-533-230	Life & Health Insurance - Water Oper	\$ 25,356	\$ 49,859	\$ 29,924	\$ 50,956	\$ 54,105
05-533-240	Worker's Compensation - Water Oper	\$ 124	\$ 9,199	\$ 7,570	\$ 8,978	\$ 9,746
		<u>\$ 170,066</u>	<u>\$ 281,454</u>	<u>\$ 181,331</u>	<u>\$ 279,351</u>	<u>\$ 308,324</u>
05-533-300	WATER OPERATIONS - OPERATING EXPENSES					
05-533-305	Contract Labor - Water Oper	\$ 59,149			\$ -	\$ -
05-533-310	Professional Services - Water Oper	\$ 61,472	\$ 20,000	\$ 25,091	\$ 20,000	\$ 20,000
05-533-311	Engineering Services - Water Oper	\$ 14,870	\$ 30,000	\$ (1,558)	\$ 30,000	\$ 30,000
05-533-312	Professional Services - Other - Water Op	\$ 3,441	\$ 20,000	\$ 14,075	\$ 20,000	\$ 20,000
05-533-313	Professional Services - Polk Regional Wtr Coop	\$ 233	\$ 5,000	\$ 2,558	\$ 5,000	\$ 5,000
05-533-315	Inmate Labor - Water Oper	\$ 11,499	\$ -	\$ -	\$ -	\$ -
05-533-400	Travel and Training - Water Oper	\$ 280	\$ 500	\$ 399	\$ 500	\$ 500
05-533-410	Communication Services - Water Oper	\$ 2,826	\$ 3,500	\$ 3,256	\$ 3,500	\$ 3,500
05-533-420	Education Reimbursement - Water Operations	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
05-533-430	Utilities - Water Oper	\$ 147	\$ 1,500	\$ 802		
05-533-431	Mt. Olive WTP - Utilities - Water Oper	\$ 3,821	\$ 6,900	\$ 1,913	\$ 6,900	\$ 6,900
05-533-432	Commonwealth WTP - Utilities - Water Oper	\$ 1,409	\$ 4,620	\$ 1,278	\$ 4,620	\$ 4,620
05-533-433	V. Matt Williams WTP - Utilities - Water Oper	\$ 10,272	\$ 12,000	\$ 9,994	\$ 12,000	\$ 12,000
05-533-440	Rentals and Leases - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-460	Repairs and Maintenance - Water Oper	\$ 21,917	\$ 40,000	\$ 17,365	\$ 40,000	\$ 40,000
05-533-461	Mt. Olive WTP - Repairs & Maint - Water Oper	\$ 6,320	\$ 15,000	\$ 33,581	\$ 10,000	\$ 10,000
05-533-462	Commonwealth WTP - Repairs & Maint - Water Oper	\$ 6,561	\$ 10,000	\$ -	\$ 8,000	\$ 8,000
05-533-463	V. Matt Williams WTP - Repairs & Maint - Water Oper	\$ 3,983	\$ 8,000	\$ -	\$ 8,000	\$ 8,000
05-533-464	Vehicle Fuel - Water Oper	\$ 4,414	\$ 7,000	\$ 6,939	\$ 7,000	\$ 7,000
05-533-465	Vehicle Maintenance - Water Oper	\$ 12,559	\$ 8,000	\$ 11,137	\$ 8,000	\$ 8,000
05-533-466	Public Works/Utilites Facility - Repairs & Maintenance	\$ 2,586	\$ -	\$ 3,110	\$ 6,000	\$ 6,000
05-533-470	Printing and Reproduction - Water Oper	\$ -	\$ -	\$ -		
05-533-490	Other Current Charges - Water Oper	\$ 100	\$ -	\$ (125)		
05-533-492	Recording & Other Fees - Water Oper	\$ 5,490	\$ 4,300	\$ -		
05-533-493	Equipment Rental - Water Oper	\$ -	\$ 4,000	\$ -	\$ 4,300	\$ 4,300
05-533-510	Office Supplies - Water Oper	\$ 568	\$ 1,000	\$ 120	\$ 1,000	\$ 1,000
05-533-520	Operating Supplies - Water Oper	\$ 14,216	\$ 30,000	\$ 17,662	\$ 15,000	\$ 15,000
05-533-521	Mt. Olive WTP Operating Supplies - Water Oper	\$ 156	\$ -	\$ -		
05-533-522	Commonwealth WTP Operating Supplies - Water Oper	\$ 156	\$ -	\$ -		
05-533-522	V Matt Williams WTP Operating Supplies - Water Oper	\$ 156	\$ -	\$ -		
05-533-524	Chemicals - Water Oper	\$ 3,276	\$ 9,000	\$ 2,170	\$ 9,000	\$ 9,000

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>FY20 -</u>	<u>FY20 - Dept</u>	<u>FY20-</u>
				<u>06/26/2019 YTD</u>	<u>Requested</u>	<u>Proposed</u>
				<u>Actual</u>		
05-533-525	Uniforms - Water Oper	\$ 910	\$ -	\$ -		
05-533-526	Meter Supplies - New Installs- Water Oper	\$ 113,898	\$ 69,600	\$ 52,821	\$ 90,000	\$ 90,000
05-533-527	Meter Supplies - Repairs & Maintenance - Water Oper	\$ -	\$ 20,000	\$ 5,729	\$ 20,000	\$ 20,000
05-533-530	Road Materials & Supplies - Water Oper	\$ 1,099	\$ 2,000		\$ 2,000	\$ 2,000
05-533-540	Books, Pub., Sub., & Memberships - Water	\$ 115,681	\$ -	\$ 380		
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ 483,465	\$ 331,920	\$ 208,701	\$ 333,820	\$ 333,820
05-533-600	WATER OPERATIONS - CAPITAL OUTLAY					
05-533-605	Depreciation Expense - Water Oper					
05-533-620	Buildings - Water					
05-533-630	Improvements Other than Building - Water	\$ -		\$ 22,275	\$ 30,000	\$ -
05-533-631	Improvements Other than Bldg - CDBG Exps					
05-533-632	PRWC Capital Projects				\$ -	\$ -
05-533-634	SCADA System - Water Oper					
05-533-640	Machinery & Equipment - Water Oper		\$ 30,000	\$ 32,568	\$ 90,000	\$ 120,000
05-533-641	Mt. Olive WTP - Machinery & Equipment		\$ 130,000		\$ 20,000	\$ 150,000
05-533-642	Commonwealth WTP - Machinery & Equipment				\$ 20,000	\$ 20,000
05-533-643	V. Matt Williams WTP - Machinery & Equipment				\$ 20,000	\$ 20,000
05-533-650	Construction In Progress - Water Oper			\$ 23,505		
05-533-660	Other Capital Assets - Water Operations			\$ 3,906		
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ -	\$ 160,000	\$ 82,254	\$ 180,000	\$ 310,000
05-533-700	WATER OPERATIONS - DEBT SERVICE					
05-533-710	Principal - Water Oper		\$ 76,392	\$ 21,624	\$ 79,277	\$ 79,277
05-533-720	Interest - Water Oper	\$ 46,872	\$ 74,490		\$ 72,847	\$ 72,847
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				
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ 131,168	\$ 150,882	\$ 21,624	\$ 152,124	\$ 152,124
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	DEPARTMENT TOTAL	\$ 784,699	\$ 924,256	\$ 493,910	\$ 945,295	\$ 1,104,268

Sewer Operations Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>FY20 -</u>		
				<u>06/26/2019 YTD Actual</u>	<u>FY20 - Dept Requested</u>	<u>FY20- Proposed</u>
05-535-100	SEWER OPERATIONS - PERSONNEL EXPENSES					
05-535-120	Regular Salary - Wages - Water Oper	\$ 84,566	\$ 115,606	\$ 75,321	\$ 113,662	\$ 130,319
05-535-140	Overtime - Water Oper	\$ 927	\$ 3,109	\$ 1,962	\$ 3,091	\$ 3,475
05-535-210	Fica Taxes - Water Oper	\$ 6,009	\$ 9,082	\$ 5,964	\$ 9,082	\$ 10,235
05-535-220	Retirement Contribution - Water Oper	\$ 29,885	\$ 9,806	\$ 6,804	\$ 9,889	\$ 11,332
05-535-230	Life & Health Insurance - Water Oper	\$ 15,127	\$ 27,149	\$ 15,651	\$ 27,584	\$ 30,744
05-535-240	Worker's Compensation - Water Oper	\$ -	\$ 9,794	\$ 3,694	\$ 9,605	\$ 10,388
		\$ 136,514	\$ 174,546	\$ 109,395	\$ 172,912	\$ 196,494
05-535-300	SEWER OPERATIONS - OPERATING EXPENSES					
05-535-305	Contract Labor - Sewer Oper	\$ 59,149	\$ -	\$ -	\$ -	\$ -
05-535-310	Professional Services - Sewer Oper	\$ 31,422	\$ 25,000	\$ 27,576	\$ 25,000.00	\$ 25,000.00
05-535-311	Engineering Services - Sewer Oper	\$ 18,070	\$ 20,000	\$ (1,558)	\$ 20,000.00	\$ 20,000.00
05-535-312	Professional Services - Other - Sewer Op	\$ 2,190	\$ 14,000	\$ 3,995	\$ 14,000.00	\$ 14,000.00
05-535-315	Inmate Labor - Sewer Oper	\$ 11,499	\$ -	\$ -		
05-535-400	Travel and Training - Sewer Oper	\$ 1,687	\$ 2,500	\$ 1,580	\$ 2,000.00	\$ 2,000.00
05-535-410	Communication Services - Sewer Oper	\$ 2,660	\$ 3,500	\$ 2,531	\$ 3,500.00	\$ 3,500.00
05-535-411	Cardinal Hill WWTP - Communications - Sewer	\$ 1,397	\$ 1,500	\$ 844	\$ 1,500.00	\$ 1,500.00
05-535-412	Mt. Olive WWTP - Communications - Sewer	\$ 2,180	\$ 2,500	\$ 1,782	\$ 2,500.00	\$ 2,500.00
05-535-430	Utilities - Sewer Oper	\$ 15,611	\$ 7,000	\$ 4,782	\$ 7,000.00	\$ 7,000.00
05-535-431	Cardinal Hill WWTP - Utilities - Sewer Oper	\$ 17,756	\$ 21,000	\$ 14,169	\$ 21,000.00	\$ 21,000.00
05-535-432	Mt. Olive WWTP - Utilities - Sewer Oper	\$ 7,849	\$ 11,000	\$ 5,575	\$ 11,000.00	\$ 11,000.00
05-535-440	Rentals and Leases - Sewer Oper	\$ -	\$ -			
05-535-450	Liability Insurance - Sewer Oper	\$ -	\$ -			
05-535-460	Repairs and Maintenance - Sewer Oper	\$ 96,540	\$ 90,000	\$ 40,848	\$ 100,000.00	\$ 100,000.00
05-535-461	Cardinal Hill - Repairs & Maint - Sewer Oper	\$ 52,130	\$ 90,000	\$ 4,888	\$ 40,000.00	\$ 40,000.00
05-535-464	Vehicle Fuel - Sewer Oper	\$ 3,200	\$ 4,000	\$ 8,222	\$ 4,000.00	\$ 4,000.00
05-535-465	Vehicle Maintenance - Sewer Oper	\$ 12,491	\$ 8,000	\$ 12,288	\$ 8,000.00	\$ 8,000.00
05-535-466	Public Works/Utilites Facility - Repairs & Maintenance	\$ 2,275	\$ -	\$ 3,164	\$ 6,000	\$ 6,000
05-535-470	Printing and Reproduction - Sewer Oper	\$ 55	\$ 60		\$ 60.00	\$ 60.00
05-535-490	Other Current Charges - Sewer Oper	\$ 113	\$ -			
05-535-492	Recording & Other Fees - Sewer Oper	\$ 100	\$ 350		\$ 1,000.00	\$ 1,000.00
05-535-493	Equipment Rental - Sewer Oper	\$ 337	\$ 4,000		\$ 4,000.00	\$ 4,000.00
05-535-510	Office Supplies - Sewer Oper	\$ 412	\$ 1,000	\$ 117	\$ 1,000.00	\$ 1,000.00
05-535-520	Operating Supplies - Sewer Oper	\$ 12,246	\$ 8,000	\$ 5,813	\$ 8,000.00	\$ 8,000.00
05-535-521	Cardinal Hill WWTP - Operating Supplies	\$ -	\$ -	\$ 27	\$ 8,000.00	\$ 8,000.00
05-535-522	Cardinal Hill WWTP - Sludge Hauling	\$ -	\$ 16,000	\$ 15,360	\$ -	\$ -
05-535-524	Chemicals - Sewer Oper	\$ 23,375	\$ 17,000	\$ 22,461	\$ 17,000.00	\$ 17,000.00
05-535-525	Uniforms - Sewer Oper	\$ 709	\$ -	\$ -		
05-535-530	Road Materials & Supplies - Sewer Oper	\$ -	\$ 1,000	\$ 28		
05-535-540	Books, Pub., Sub., & Memberships - Sewer	\$ 470	\$ 1,000	\$ 105	\$ 1,000	\$ 1,000
		\$ 375,923	\$ 348,410	\$ 174,597	\$ 305,560	\$ 305,560

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>FY20 - 06/26/2019 YTD Actual</u>	<u>FY20 - Dept Requested</u>	<u>FY20- Proposed</u>
05-535-600	SEWER OPERATIONS - CAPITAL OUTLAY					
05-535-605	Depreciation Expense - Sewer Oper	\$ 207,311				
05-535-610	Land - Sewer Oper					
05-535-620	Buildings - Sewer Oper					
05-535-630	Improvements Other than Building - Sewer				\$ 50,000	\$ 50,000
05-535-640	Machinery & Equipment - Sewer Oper	\$ 899	\$ 50,000	\$ 37,498	\$ 80,000	\$ 80,000
05-535-641	Cardinal Hill WWTP - Machinery & Equip		\$ 104,000	\$ 34,355	\$ 30,000	\$ 30,000
05-535-650	Construction In Progress - Sewer Oper		\$ -	\$ 31,825	\$ 410,595	\$ 410,595
05-535-660	Books, Pub.& Library Materials - Sewer O					
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ 208,210	\$ 154,000	\$ 103,678	\$ 570,595	\$ 570,595
05-535-700	SEWER OPERATIONS - DEBT SERVICE					
05-535-710	Principal - Sewer Oper	\$ 313,451	\$ 307,586	\$ 60,811	\$ 318,270	\$ 319,972
05-535-720	Interest - Sewer Oper	\$ 79,296	\$ 303,789	\$ 152,261	\$ 295,265	\$ 295,533
05-535-730	Other Debt Service Costs - Sewer Oper					
05-535-733	Mandated Reserve - Sewer Oper					
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ 392,747	\$ 611,375	\$ 213,071	\$ 613,535	\$ 615,505
05-535-900	SEWER OPERATIONS - DEBT SERVICE					
05-535-920	Transfer to General Fund - Sewer Oper					
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ -	\$ -	\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		\$ 1,113,394	\$ 1,288,331	\$ 600,740	\$ 1,662,602	\$ 1,688,154

Enterprise Fund Non-Departmental Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY18 Actual</u>	<u>FY19 - Budget</u>	<u>FY20 -</u>		<u>FY20 - Proposed</u>
				<u>06/26/2019</u>	<u>Requested</u>	
05-590-300	NON-DEPARTMENTAL - OPERATING EXPENSES					
05-590-310	Professional Services - Non-Dept	\$ 19,391	\$ 24,300	\$ 21,520	\$ 25,000	\$ 25,000
05-590-311		\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
05-590-312	Professional Services – Other - Non-Dept	\$ 8,240	\$ 18,500	\$ -	\$ 8,000	\$ 8,000
05-590-315	Inmate Labor - EF Non - Dept	\$ -	\$ 28,749	\$ 28,749	\$ 28,749	\$ 28,749
05-590-320	Accounting and Auditing - Non-Dept	\$ 33,056	\$ 27,306	\$ 14,858	\$ 17,000	\$ 17,000
05-590-420	Education Reimbursement - Non-Dept	\$ -		\$ -	0	0
05-590-440	Rentals & Leases - Non-Dept	\$ 4,119	\$ 4,074	\$ 3,183	\$ -	\$ -
05-590-450	Liability Insurance - Non-Dept	\$ 36,702	\$ 50,000	\$ 26,352	\$ 70,000	\$ 70,000
05-590-492	Recording & Other Fees - Non-Dept	\$ -	\$ 1,000	\$ -	\$ -	\$ -
05-590-520	Office Supplies - Non-Dept	\$ 180	\$ -	\$ 493	\$ 1,000	\$ 1,000
05-590-520	Operating Supplies - Non-Dept	\$ 180	\$ -	\$ 685	\$ 3,000	\$ 3,000
05-590-521	Emergencies & Contingencies - Operating ...	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
05-590-525	Uniforms - Non- Dept	\$ -	\$ 4,000	\$ 1,303	\$ 4,500	\$ 4,500
05-590-528	Postage - Non-Dept	\$ 1,000	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
		\$ 102,868	\$ 180,929	\$ 97,142	\$ 190,249	\$ 190,249
05-590-600	NON-DEPARTMENTAL - CAPITAL OUTLAY					
05-590-630	Improvements Other Than Buildings	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
05-590-700	NON-DEPARTMENTAL - CAPITAL OUTLAY					
05-590-720	Interest Bond 2017 Issue	\$ 178,342	\$ -	\$ -	\$ -	\$ -
05-590-730	Other Debt Service Costs	\$ 1,116,396	\$ -	\$ -	\$ -	\$ -
		\$ 1,294,738	\$ -	\$ -	\$ -	\$ -
05-590-900	NON-DEPARTMENTAL - OTHER USES					
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		\$ 139,760		\$ 122,471	\$ 162,471
05-590-931	Transfer to Sewer Impact Fees Reserves - Non-Dept		\$ 353,200			\$ -
05-590-940	Transfer to Unrestricted Reserves - Non-Dept		\$ 72,686			\$ -
05-590-941	Reserves - Emergencies and Contingencies - Non-Dept	\$ 256				\$ 83,077
05-590-942	Reserves - Capital Outlay Purchases - Non-Dept	\$ 25,000				
05-590-992	Unemployment Claims - Non-Dept		\$ 1,500	\$ -	\$ 2,000	\$ 2,000
05-590-993	Transfer to Reserve - Non-Dept		\$ 7,013	\$ -		
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	\$ 2,171	\$ 40,000	\$ (188)		
05-590-999	Other Non-Operating Charges - Non-Dept	\$ 753		\$ 298		
		\$ 53,180	\$ 640,709	\$ 110	\$ 151,021	\$ 274,098
DEPARTMENT TOTAL		\$ 1,450,786	\$ 821,638	\$ 97,252	\$ 341,270	\$ 464,347

CAPITAL IMPROVEMENTS PROGRAM



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

Project Name	Project Task	GL Acct	FY20	Paid w/Set Aside Reserves
Capital Improvements:				
General Fund:				
Machinery and Equipment - JAG Grant - Law Enforcement	FY20 - To be determined.	01-521-649	\$5,113.00	
Machinery & Equipment - Bldg & Zoning	ADG Building Software - Compatible with Codes/UB	01-524-630	\$8,000.00	
Machinery & Equipment - Code Enforec.	ADG Code Enf. Software - Compatible with Building/UB	01-524-630	\$6,000.00	
Community Center - Improv. O/T Bldgs	Replace carpet	01-539-634	\$30,000.00	
Public Works - Bldgs/Property	Security video system at Public works facility	01-539-640	\$4,000.00	
Improvements Other than Building - Roads	Paving North & South Hydrangea Ave	01-541-630	\$100,000.00	
Machinery & Equipment - Roads & Streets	New/Used E350 van for inmates (split by 1/3 between Streets/Water/Sewer departments). New truck for streets to replace 2002 Ford.	01-541-640	\$50,000.00	
Books, Pub, and Library Materials - Library	Purchase of new books, other publications and media for children, teens, and adults	01-571-660	\$17,000.00	
Improvements Other Than Buildings - Parks	Improvements to Freedom Park, 2nd Street Pocket Park, and Fishing Pier	01-572-630	\$10,000.00	
Total General Fund CIP Per Fiscal Year			\$230,113.00	

Enterprise Fund:		GL Acct	FY20	
Machinery and Equipment - Water Operations	New F250 Utility Truck to replace 2003 Ford (Split w/Sewer). Purchase a mini excavator, portable lift, portable by-pass generator, and a Deluxe Trailer Jetter. New/Used E350 van for inmates (Split by 1/3 between Streets/Water/Sewer departments).	05-533-640	\$120,000.00	
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	
Mt. Olive WTP - Machinery and Equipment - Water Operations	ARV replacement, C12 upgrade	05-533-641	\$20,000.00	
Commonwealth WTP - Machinery & Equipment	ARV replacement, C12 upgrade	05-533-642	\$20,000.00	
V.Matt Williams - Machinery & Equipment	ARV replacement, C12 upgrade	05-533-643	\$20,000.00	
Improvements Other than Building - Sewer	Valve replacement, upgrade C12 contact chamber buffers, replace WWTF splitter box, surge protectors for by-pass at lift stations	05-535-630	\$50,000.00	
Machinery and Equipment - Sewer Operations	New F250 Utility Truck (Split w/Water) to replace 2003 Ford. Purchase a mini excavator, portable lift, pull behind generator, and a diesel powered Jetter. New/Used E350 van for inmates (Split by 1/3 between Streets/Water/Sewer departments).	05-535-640	\$80,000.00	
Cardinal Hill WWTP - Machinery & Equip	WWTF splitter box / surge protectors for by-pass at lift station	05-535-641	\$30,000.00	

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

Project Name	Project Task	GL Acct	FY20	Paid w/Set Aside Reserves
Construction In Progress - Sewer Oper	Relocation of Sprayfield	05-535-641	\$410,595.00	
Total Enterprise Fund CIP Per Fiscal Year			\$880,595.00	
Total: General and Enterprise Fund CIP Per Fiscal Year			\$1,110,708.00	
CIP Reserves:				
General Fund:				
		GL Acct	FY20	
Machinery and Equipment - Roads & Streets		01-590-942 / 01-541-640	\$0.00	\$0.00
Total General Fund CIP Reserves Per Fiscal Year			\$0.00	
Enterprise Fund:				
		GL Acct	FY20	
Machinery and Equipment - Water Operations		05-590-942 /05-533-640	\$0.00	\$0.00
Machinery and Equipment - Sewer Operations		05-590-942 / 05-535-640	\$0.00	\$0.00
Total Enterprise Fund CIP Reserves Per Fiscal Year			\$0.00	
Total: General and Enterprise Fund CIP Reserves Per Fiscal Year			\$0.00	
Larger Cost Repairs and Maintenance:				
General Fund:				
Repairs & Maintenance -				
Total General Fund R&M Per Fiscal Year			\$0.00	
Enterprise Fund:				
Engineering - Water Operations	Engineering Services and replacement of waterlines	05-533-311	\$30,000.00	
Repair and Maintenance - Water Operations	Repair and maintenance	05-533-460	\$40,000.00	
Repair and Maintenance - Water Operations	Repair and maintenance	05-533-461	\$10,000.00	
Repair and Maintenance - Water Operations	Repair and maintenance	05-533-462	\$8,000.00	
Repair and Maintenance - Water Operations	Repair and maintenance	05-533-463	\$8,000.00	

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

Project Name	Project Task	GL Acct	FY20	Paid w/Set Aside Reserves
Operating Supplies - Water Operations	Distribution system parts and materials.	05-533-520	\$15,000.00	
Operating Supplies - Water Operations	New Installs - Meter Supplies Purchase	05-533-526	\$90,000.00	
Operating Supplies - Water Operations	Repairs & Maintenance - Meter Supplies Purchase	05-533-527	\$20,000.00	
Engineering - Sewer Operations	Misc engineering services.	05-535-311	\$30,000.00	
Repair and Maintenance - Sewer Operations	Repair and maintenance	05-535-460	\$100,000.00	
Repair and Maintenance - Sewer Operations	General repair/maintenance to grounds and facility	05-535-461	\$40,000.00	
Total Enterprise Fund R&M Per Fiscal Year			\$391,000.00	

	FY20
Total: General and Enterprise Fund R&M Per Fiscal Year	\$391,000.00

	FY20
Grand Total: General and Enterprise Fund CIP, CIP Reserves, and R&M Budgeted Per FY	\$1,501,708.00

DEBT SERVICE EXPENDITURES



Polk City Debt Service Summary

			FY20 Debt Expense				FY21 Debt Expense				
GL Acct #	Vendor	Loan	Principal	Interest	Mandated Reserves	Total	Principal	Interest	Mandated Reserves	Total	
01-517.710	CB&T	Government Facilities Loan	\$ 76,921.87			\$ 76,921.87	\$ 79,614.46			\$ 79,614.46	
Total 01-517.710 (Principal Exp)						\$ 76,921.87				\$ 79,614.46	
01-517.720	CB&T	Government Facilities Loan		\$ 42,864.65		\$ 42,864.65		\$ 40,172.06		\$ 40,172.06	
Total 01-517.720 (Interest Exp)						\$ 42,864.65				\$ 40,172.06	
05-535.710	DEP	DEP SRF Loan Payment - 52101P	\$ 125,320.44			\$ 125,320.44	\$ 128,358.86			\$ 128,358.86	
05-535.710	DEP	DEP SRF Loan Payment - WW531400	\$ 1,702.36			\$ 1,702.36	\$ 1,715.32			\$ 1,715.32	
05-535.710	U.S. Bank	Polk City Water Sewer Series 2017	\$ 192,950.00			\$ 192,950.00	\$ 200,668.00			\$ 200,668.00	
Total 05-535.710 (Principal Exp)						\$ 319,972.80				\$ 330,742.18	
05-535.720	DEP	DEP SRF Loan Payment - 52101P		\$ 48,887.64		\$ 48,887.64		\$ 45,849.22		\$ 45,849.22	
05-535.720	DEP	DEP SRF Loan Payment - WW531400		\$ 267.64		\$ 267.64		\$ 254.68		\$ 254.68	
05-535.720	U.S. Bank	Polk City Water Sewer Series 2017		\$ 246,377.86		\$ 246,377.86		\$ 240,589.36		\$ 240,589.36	
Total 05-535.720 (Interest Exp)						\$ 295,533.14				\$ 286,693.26	
05-533.710	U.S. Bank	Polk City Water Sewer Series 2017	\$ 57,050.00			\$ 57,050.00	\$ 59,332.00			\$ 59,332.00	
05-533.710	Tax-Exempt Lea	2014 Meter Replacement Program	\$ 22,227.30			\$ 22,227.30	\$ 22,847.48			\$ 22,847.48	
Total 05-533.710 (Principal Exp)						\$ 79,277.30				\$ 82,179.48	
05-533.720	U.S. Bank	Polk City Water Sewer Series 2017		\$ 72,847.15		\$ 72,847.15		\$ 71,135.65		\$ 71,135.65	
05-533.720	Tax-Exempt Lea	2014 Meter Replacement Program		\$ 1,257.59		\$ 1,257.59		\$ 637.41		\$ 637.41	
Total 05-533.720 (Interest Exp)						\$ 74,104.74				\$ 71,773.06	
			\$ 476,171.97	\$ 412,502.53	\$ -	\$ 888,674.50	\$ 492,536.12	\$ 398,638.38	\$ -	\$ 891,174.50	
			Grand Total				Grand Total				
			FY20 Debt	Loan					FY21 Debt	Loan	
			\$ 119,786.52	Citizen's Bank & Trust					\$ 119,786.52	Citizen's Bank & Trust	
			\$ 174,208.08	DEP Loan Pymt - 52101P					\$ 174,208.08	DEP Loan Pymt - 52101P	
			\$ 1,970.00	DEP Loan Pymt - WW531400					\$ 1,970.00	DEP Loan Pymt - WW531400	
			\$ 569,225.01	Polk City Water Sewer Series 2017					\$ 571,725.01	Polk City Water Sewer Series 2017	
			\$ 23,484.89	Meter Replacement Program					\$ 23,484.89	Meter Replacement Program	
			\$ 888,674.50	Total FY20 Debt Payments					\$ 891,174.50	Total FY21 Debt Payments	

Polk City

Current Debt Schedule - Amounts Include Principal and Interest

FY	Annual Payments (PMTS are now Monthly)			Annual Payments			Total Per Fiscal Year
	1) Citizens Bank & Trust			4) Tax Exempt Leasing			
	Principal	Interest @ 3.445%	Loan	2.79% Interest	Meter Replacement		
2020	\$76,921.87	\$42,864.65	\$119,786.52	\$22,227.30	\$1,257.59	\$23,484.89	\$143,271.41
2021	\$79,614.46	\$40,172.06	\$119,786.52	\$22,847.48	\$637.41	\$23,484.89	\$143,271.41
2022	\$82,401.29	\$37,385.23	\$119,786.52				\$119,786.52
2023	\$82,285.67	\$34,500.85	\$116,786.52				\$116,786.52
2024	\$88,271.01	\$31,515.51	\$119,786.52				\$119,786.52
2025	\$91,558.87	\$28,425.66	\$119,984.53				\$119,984.53
2026	\$94,558.87	\$25,227.65	\$119,786.52				\$119,786.52
2027	\$97,868.84	\$21,917.68	\$119,786.52				\$119,786.52
2028	\$101,294.67	\$18,491.85	\$119,786.52				\$119,786.52
2029	\$104,510.22	\$14,946.12	\$119,456.34				\$119,456.34
2030	\$108,510.22	\$11,276.30	\$119,786.52				\$119,786.52
2031	\$112,308.54	\$7,477.98	\$119,786.52				\$119,786.52
2032	\$116,239.81	\$3,546.71	\$119,786.52				\$119,786.52
2033	\$39,643.84	\$285.00	\$39,928.84				\$39,928.84
	\$1,275,988.18	\$318,033.25	\$1,594,021.43	\$45,074.78	\$1,895.00	\$46,969.78	\$1,640,991.21

Audit Notes to Long-Term Obligations Table:

Governmental Activities:

- 1) Polk City refinanced the debt on the Polk City Government Center in FY2018. The debt was refinanced by Citizen's Bank and Trust at an interest rate of 3.445% compared to the 4.125% interest rate with USDA. The City will reduce the debt by 5 years and see an overall savings of \$244,079.00.

- 4) 2014 Water Meter Replacement Program - This master lease purchase agreement bears interest at 2.79%. This purchase is for 501 water meters, 200 registers, a Toughbook laptop, and Masterlink Vehicle Reading Software. This purchase agreement is secured by the Enterprise Fund water and wastewater revenue.

Polk City

Current Debt Schedule - Amounts Include Principal and Interest

FY	Semiannual Payments			Semiannual Payments			Semiannual Payments			Total Per Fiscal Year
	2) DEP/SRF			3) US Bank			5) DEP/SRF			
	Principal	2.41% Interest	51201P	Principal	3 to 4.25% Interest	Series 2017	Principal	.76% Interest	WW531400	
2020	\$ 125,320.44	\$ 48,887.64	\$ 174,208.08	\$ 250,000.00	\$ 319,225.00	\$ 569,225.00	\$ 1,702.36	\$ 267.64	\$ 1,970.00	\$ 745,403.08
2021	\$ 128,358.86	\$ 45,849.22	\$ 174,208.08	\$ 260,000.00	\$ 311,725.00	\$ 571,725.00	\$ 1,715.32	\$ 254.68	\$ 1,970.00	\$ 747,903.08
2022	\$ 131,470.96	\$ 42,737.12	\$ 174,208.08	\$ 265,000.00	\$ 303,925.00	\$ 568,925.00	\$ 1,728.38	\$ 241.62	\$ 1,970.00	\$ 745,103.08
2023	\$ 134,658.50	\$ 39,549.58	\$ 174,208.08	\$ 275,000.00	\$ 295,975.00	\$ 570,975.00	\$ 1,741.54	\$ 228.46	\$ 1,970.00	\$ 747,153.08
2024	\$ 137,923.32	\$ 36,284.76	\$ 174,208.08	\$ 280,000.00	\$ 287,725.00	\$ 567,725.00	\$ 1,754.80	\$ 215.20	\$ 1,970.00	\$ 743,903.08
2025	\$ 141,267.28	\$ 32,940.80	\$ 174,208.08	\$ 290,000.00	\$ 279,325.00	\$ 569,325.00	\$ 1,768.16	\$ 201.84	\$ 1,970.00	\$ 745,503.08
2026	\$ 144,692.34	\$ 29,515.74	\$ 174,208.08	\$ 300,000.00	\$ 267,725.00	\$ 567,725.00	\$ 1,781.62	\$ 188.38	\$ 1,970.00	\$ 743,903.08
2027	\$ 148,200.44	\$ 26,007.64	\$ 174,208.08	\$ 310,000.00	\$ 255,725.00	\$ 565,725.00	\$ 1,795.20	\$ 174.80	\$ 1,970.00	\$ 741,903.08
2028	\$ 151,793.60	\$ 22,414.48	\$ 174,208.08	\$ 325,000.00	\$ 243,325.00	\$ 568,325.00	\$ 1,808.86	\$ 161.14	\$ 1,970.00	\$ 744,503.08
2029	\$ 155,473.84	\$ 18,734.24	\$ 174,208.08	\$ 340,000.00	\$ 230,325.00	\$ 570,325.00	\$ 1,822.62	\$ 147.38	\$ 1,970.00	\$ 746,503.08
2030	\$ 159,243.34	\$ 14,964.74	\$ 174,208.08	\$ 350,000.00	\$ 216,725.00	\$ 566,725.00	\$ 1,836.52	\$ 133.48	\$ 1,970.00	\$ 742,903.08
2031	\$ 163,104.24	\$ 11,103.84	\$ 174,208.08	\$ 370,000.00	\$ 202,725.00	\$ 572,725.00	\$ 1,850.50	\$ 119.50	\$ 1,970.00	\$ 748,903.08
2032	\$ 167,058.74	\$ 7,149.34	\$ 174,208.08	\$ 380,000.00	\$ 187,925.00	\$ 567,925.00	\$ 1,864.58	\$ 105.42	\$ 1,970.00	\$ 744,103.08
2033	\$ 171,109.21	\$ 3,098.96	\$ 174,208.17	\$ 395,000.00	\$ 172,725.00	\$ 567,725.00	\$ 1,878.00	\$ 91.20	\$ 1,969.20	\$ 743,902.37
2034				\$ 410,000.00	\$ 156,925.00	\$ 566,925.00	\$ 1,843.10	\$ 76.20	\$ 1,919.30	\$ 568,844.30
2035				\$ 430,000.00	\$ 140,525.00	\$ 570,525.00	\$ 1,907.50	\$ 62.50	\$ 1,970.00	\$ 572,495.00
2036				\$ 445,000.00	\$ 123,325.00	\$ 568,325.00	\$ 1,922.04	\$ 47.96	\$ 1,970.00	\$ 570,295.00
2037				\$ 460,000.00	\$ 105,525.00	\$ 565,525.00	\$ 1,936.66	\$ 33.34	\$ 1,970.00	\$ 567,495.00
2038					\$ 87,125.00	\$ 87,125.00	\$ 1,951.42	\$ 18.58	\$ 1,970.00	\$ 89,095.00
2039					\$ 87,125.00	\$ 87,125.00	\$ 981.32	\$ 3.72	\$ 985.04	\$ 88,110.04
2040					\$ 87,125.00	\$ 87,125.00				\$ 87,125.00
2041				\$ 2,050,000.00	\$ 87,125.00	\$ 2,137,125.00				\$ 2,137,125.00
	\$ 2,059,675.11	\$ 379,238.10	\$ 2,438,913.21	\$ 8,185,000.00	\$ 4,449,900.00	\$ 12,634,900.00	\$ 35,590.50	\$ 2,773.04	\$ 38,363.54	\$ 15,112,176.75

Audit Notes to Long-Term Obligations Table:

Business-Type Activities:

- 2) Installment Note to Florida Department of Environmental Protection (WW 51201P) - This note is secured by the net revenues of the sewer system and sewer impact fees. The note bears maturity in September 2033. The note proceeds were interest at 2.41%, with semi-annual principal and interest payments on March 15 and September 15 with a final used to fund the planning, administrative, and engineering costs for construction of wastewater transmission, collection, reuse and treatment facilities. The note requires the maintenance of a sinking fund.
- 3) Polk City refinanced the debt for the Bond Series 2011 in FY2018 with US Bank.
- 5) Installment Note to Florida Department of Environmental Protection (WW531400) - This note is for the Design activities related to the Reclaimed Water Project. Total project was \$160,000. The City received a grant for \$128,000. The note bears maturity in September 2039. The note proceeds has interest rate of .78%, with semi-annual principal and interest payments on March 15 and September 15.

PAYROLL SUMMARY



Polk City Payroll
Fiscal Year 2019 - 2020

LEGISLATIVE - 511

Position	DOH	Years of Service	2018-2019 Total Regular Salary	2019-2020 Proposed COLA Increase	2019-2020 Proposed Merit Increase	2019-2020 Total Regular Salary
Mayor	9/23/2009	10	\$ 3,600.00	\$ -	\$ -	\$ 3,600.00
Vice Mayor	4/13/2010	9.5	\$ 1,800.00	\$ -	\$ -	\$ 1,800.00
Commissioner	4/13/2010	9.5	\$ 1,800.00	\$ -	\$ -	\$ 1,800.00
Commissioner	4/17/2017	2.5	\$ 1,800.00	\$ -	\$ -	\$ 1,800.00
Commissioner	11/19/2018	0.10	\$ 1,800.00	\$ -	\$ -	\$ 1,800.00
Department Total			\$ 10,800.00	\$ -	\$ -	\$ 10,800.00

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.

Position	DOH	Years of Service	2018-2019 Total Regular Salary	2019-2020 Proposed COLA Increase	2019-2020 Proposed Merit Increase	2019-2020 Total Regular Salary	2019-2020 Overtime Provision	2019-2020 Addl pay for Halloween and Christmas Events	2019-2020 Total Salary
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Executive - 512

City Manager	09/05/2008	11	\$ 86,977.90	\$ -	\$ -	\$ 86,977.90			\$ 86,977.90
Asst. To City Manager	07/08/2013	6.2	\$ 49,778.35	\$ 1,244.46	\$ 1,275.57	\$ 52,298.38			\$ 52,298.38
Department Total			\$ 136,756.25	\$ 1,244.46	\$ 1,275.57	\$ 139,276.28	\$ -	\$ -	\$ 139,276.28

Finance & Accounting - 516

Finance Administrator	10/13/2008	11	\$ 48,776.00	\$ 1,219.40	\$ 1,249.89	\$ 51,245.29			\$ 51,245.29
Finance Clerk	10/27/2016	2.11	\$ 34,275.40	\$ 856.96	\$ 878.31	\$ 36,010.67		\$ 519.38	\$ 36,530.05
Department Total			\$ 83,051.40	\$ 2,076.36	\$ 2,128.20	\$ 87,255.96	\$ -	\$ 519.38	\$ 87,775.34

Building & Zoning - 524

Comm Develop Director	10/29/2007	12	\$ 52,209.45	\$ 1,305.24	\$ 1,337.87	\$ 54,852.56			\$ 54,852.56
Admin Assistant	11/25/2013	5.11	\$ 30,644.40	\$ 765.96	\$ 785.11	\$ 32,195.47		\$ 464.36	\$ 32,659.83
Department Total			\$ 82,853.85	\$ 2,071.20	\$ 2,122.98	\$ 87,048.03	\$ -	\$ 464.36	\$ 87,512.39

Code Enforcement - 529

Code Enforcement Officer	10/01/2018	0.10	\$ 22,430.00	\$ 585.00	\$ 599.63	\$ 23,614.63	\$ 363.30	\$ -	\$ 23,977.93
Department Total			\$ 22,430.00	\$ 585.00	\$ 599.63	\$ 23,614.63	\$ 363.30	\$ -	\$ 23,977.93

STREETS - 541

Public Works Director	03/06/2017	2.6	\$ 60,000.00	\$ 1,500.20	\$ 1,537.71	\$ 63,037.91		\$ -	\$ 63,037.91
Admin Assistant (EF Split)	01/20/2015	4.8	\$ 17,981.22	\$ 449.68	\$ 460.92	\$ 18,891.82		\$ 272.48	\$ 19,164.30
Maintenance Worker I	02/07/2018	1.7	\$ 32,240.00	\$ 806.00	\$ 826.15	\$ 33,872.15		\$ 977.08	\$ 34,849.23
Maintenance Worker I	06/18/2018	1.3	\$ 30,160.00	\$ 754.00	\$ 772.85	\$ 31,686.85		\$ 914.04	\$ 32,600.89
Maintenance Worker I	10/01/2018	0.11	\$ 29,120.00	\$ 728.00	\$ 746.20	\$ 30,594.20		\$ 882.53	\$ 31,476.73
Field Service Mechanic		0	\$ 12,483.00	\$ -	\$ -	\$ 12,483.00		\$ 360.18	\$ 12,843.18
Department Total			\$ 181,984.22	\$ 4,237.88	\$ 4,343.83	\$ 190,565.93	\$ -	\$ 3,406.31	\$ 193,972.24

Library - 571

Librarian	12/17/2012	6.9	\$ 35,974.43	\$ 899.36	\$ 921.84	\$ 37,795.63		\$ 545.13	\$ 38,340.76
Library Clerk	10/05/2015	3.11	\$ 29,120.00	\$ 728.00	\$ 746.20	\$ 30,594.20		\$ 441.26	\$ 31,035.46
Library Clerk - Partime		0	\$ 14,976.00			\$ 14,976.00	\$ 240.00	\$ -	\$ 15,216.00
Department Total			\$ 80,070.43	\$ 1,627.36	\$ 1,668.04	\$ 83,365.83	\$ 240.00	\$ 986.39	\$ 84,592.22

Total GF Payroll \$ 617,106.40

Position	DOH	Years of Service	2018-2019 Total Regular Salary	2019-2020 Proposed COLA Increase	2019-2020 Proposed Merit Increase	2019-2020 Total Regular Salary	2019-2020 Overtime Provision	2019-2020 Addl pay for Halloween and Christmas Events	2019-2020 Total Salary
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Water Operations - 533

Lead Plant Operator - Split	12/01/2017	1.9	\$ 25,979.20	\$ 649.48	\$ 665.72	\$ 27,294.40		\$ -	\$ 27,294.40
Plant Operator - Split	10/01/2018	0	\$ 18,720.00			\$ 18,720.00		\$ 810.00	\$ 19,530.00
Admin Assistant (GF Split)	01/20/2015	4.9	\$ 17,981.22	\$ 449.68	\$ 460.92	\$ 18,891.82		\$ 272.48	\$ 19,164.30
Service Worker I	01/01/2018	1.8	\$ 31,200.00	\$ 780.00	\$ 799.50	\$ 32,779.50		\$ 1,480.99	\$ 34,260.49
Service Worker I	10/01/2018	0.11	\$ 28,600.00	\$ 715.00	\$ 732.88	\$ 30,047.88		\$ 866.77	\$ 30,914.65
Utility Billing Clerk	10/01/2014	4.11	\$ 33,635.68	\$ 840.89	\$ 861.91	\$ 35,338.48		\$ 815.50	\$ 36,153.98
Utility Billing Clerk	10/01/2018	0.11	\$ 27,045.00	\$ 676.00	\$ 692.90	\$ 28,413.90		\$ 655.71	\$ 29,069.61
Field Service Mechanic		0	\$ 12,486.24	\$ -	\$ -	\$ 12,486.24		\$ 359.91	\$ 12,846.15
Incentive Pay						\$ 1,300.00			\$ 1,300.00
Department Total			\$ 195,647.34	\$ 4,111.05	\$ 4,213.83	\$ 205,272.22	\$ -	\$ 5,261.35	\$ 210,533.56

Sewer Operations - 535

Lead Plant Operator - Split	12/01/2017	1.9	\$ 25,979.20	\$ 649.48	\$ 665.72	\$ 27,294.40		\$ -	\$ 27,294.40
Plant Operator - Split	10/01/2018	0	\$ 18,720.00	\$ -	\$ -	\$ 18,720.00		\$ 810.00	\$ 19,530.00
Field Technician I	01/01/2018	1.8	\$ 35,000.00	\$ 875.16	\$ 897.04	\$ 36,772.20		\$ 1,202.61	\$ 37,974.81
Field Technician I	06/19/2017	2.3	\$ 32,120.00	\$ 803.40	\$ 823.49	\$ 33,746.89		\$ 1,102.45	\$ 34,849.34
Field Service Mechanic		0	\$ 12,486.24	\$ -	\$ -	\$ 12,486.24		\$ 359.91	\$ 12,846.15
Incentive Pay						\$ 1,300.00			\$ 1,300.00
Department Total			\$ 124,305.44	\$ 2,328.04	\$ 2,386.25	\$ 130,319.73	\$ -	\$ 3,474.97	\$ 133,794.70

Total EF Payroll \$ 344,328.26

Total GF Payroll \$ 617,106.40

Total EF Payroll \$ 344,328.26

Total FY20 Payroll \$ 961,434.67

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 may be 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
<i>Personnel Expenses</i>		
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
<i>Operating Expenses</i>		
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 include bonding for employees and public officials

Polk City
Budget Line Item Descriptions

Line Item #	Line Item Name	Description
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	
466	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.
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.

Polk City
Budget Line Item Descriptions

Line Item #	Line Item Name	Description
Capital Expenditures		
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	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
641	City Hall – Machinery & Equipment	
642	Activity Center – Machinery & Equipment	
643	Public Works - Machinery & Equipment	
650	Construction in Progress	Amounts budgeted for the completion of projects under construction at mid year in which the expense was not fully allocated in the prior year
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.
Debt Service		
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

Polk City
Budget Line Item Descriptions

Line Item #	Line Item Name	Description
Other Uses		
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.
993	Transfer to Reserve	Amounts set aside for uncertain events, dependent on occurrences. The city tries to maintain these finds 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.