TOWN OF LAKE HAMILTON MEETING NOTICE

TOWN COUNCIL
BUDGET WORKSHOP MEETING

TUESDAY, JULY 30, 2019
BEGINNING AT 4:30 PM

The Town Council of the Town of Lake Hamilton will hold a Workshop at 4:30 PM on TUESDAY, JULY 30, 2019, at the Lake Hamilton Woman's Club, 85 N Omaha St., Lake Hamilton, FL 33851.

CALL TO ORDER/INVOCATION/PLEDGE/ROLL CALL

WORK SHOP BUSINESS:

A. 2019-2020 Preliminary Budget Discussion

CLOSE WORK SHOP

IF A PERSON DESIRES TO APPEAL ANY DECISION MADE BY THE TOWN COUNCIL WITH RESPECT TO ANY MATTER CONSIDERED AT ITS MEETING, HE OR SHE WILL NEED A RECORD OF THE PROCEEDINGS, AND THAT, FOR SUCH PURPOSE, AFFECTED PERSONS MAY NEED TO INSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE WHICH THE APPEALS IS TO BE BASED. (F.S. 286.26.105)

Town of Lake Hamilton

Budget Draft for Workshop

Tuesday, July 30, 2019

	Actual Oct '16 - Sep 17	Actual Oct '17 - Sep 18	18-19 Approved Budget	Unaudited 9 mths Oct '18 - Jun 19	DRAFT FY 19/20	
Ordinary Income/Expense						
Income						
310.000 · Taxes					8.4276	
311.000 · Ad Valorem Taxes	556,193.08	606,784.06	676,640.00	581,485.61	687,678.00	
312.000 · Local Option, Use & Fuel Taxes						
312.300 · County 9th Cent Voted Fuel Tax	11,790.77	12,422.75	10,000.00	6,345.05	10,000.00	
312.410 · 1st Local Option Fuel Tax	65,446.81	80,132.62	70,421.00	35,243.54	70,655.00	
312.420 · 2nd Local Option Fuel Tax	41,480.25	47,093.06	41,500.00	21,953.09	43,977.00	
Total 312.000 · Local Option, Use & Fuel Taxes	118,717.83	139,648.43	121,921.00	63,541.68	124,632.00	
314.000 · Utility Services Taxes						
314.100 · Electricity	107,308.03	128,247.07	110,000.00	60,230.51	110,000.00	
314.300 · Water	39,188.55	34,703.43	52,000.00	39,724.00	52,000.00	
314.800 · Propane	4,490.66	5,687.11	5,000.00	3,989.08	5,000.00	
Total 314.000 · Utility Services Taxes	150,987.24	168,637.61	167,000.00	103,943.59	167,000.00	
315.000 · Communications Services Taxes	9,871.66	42,248.08	30,412.00	11,016.00	30,412.00	
316.000 · Local Business Tax						
316.001 · Local Tax	1,218.05	1,860.64	1,200.00	556.62	1,200.00	
316.002 · From County	309.85	325.46	500.00	322.71	500.00	
316.000 · Local Business Tax - Other	870.00	0.00		0.00		
Total 316.000 · Local Business Tax	2,397.90	2,186.10	1,700.00	879.33	1,700.00	
319.000 · Other General Taxes	0.00	283.10		0.00		
310.000 · Taxes - Other	0.00	0.00		0.00		
Total 310.000 · Taxes	838,167.71	959,787.38	997,673.00	760,866.21	1,011,422.00	
320.000 · PermitsFeesSpecial Assessments						
322.00 · Permits						
322.100 · Building Permits	58,434.73	52,616.16	60,000.00	69,713.31	65,000.00	
322.200 · BOCC Admin Fee - Impact Fees	0.00	4,439.42		3,675.36	5,742.75	3% admin for county impacts based on 25 new homes
Total 322.00 · Permits	58,434.73	57,055.58	60,000.00	73,388.67	70,742.75	
323.000 · Franchise Fees						
323.100 · Electricity						
323.101 · Duke Energy Franchise Fees	41,449.54	0.00		0.00		
323.100 · Electricity - Other	61,365.76	101,224.21	100,000.00	55,981.85	100,000.00	

	Actual Oct '16 - Sep 17	Actual Oct '17 - Sep 18	18-19 Approved Budget	Unaudited 9 mths Oct '18 - Jun 19	DRAFT FY 19/20	
Total 323.100 · Electricity	102,815.30	101,224.21	100,000.00	55,981.85	100,000.00	
323.700 · Solid Waste						
323.701 · Republic Services Franchise Fee	11,035.82	22,867.67	21,000.00	20,091.03	23,000.00	
323.700 · Solid Waste - Other	10,591.96	0.00		0.00		
Total 323.700 · Solid Waste	21,627.78	22,867.67	21,000.00	20,091.03	23,000.00	
Total 323.000 · Franchise Fees	124,443.08	124,091.88	121,000.00	76,072.88	123,000.00	
324.000 · Impact Fees						
324.110 · Residential-Public Safety	0.00	0.00		0.00		
324.210 · Residential-PhysicalEnvironment						
324.211 · Water Impact Fees - Residential	0.00	4,638.58	50,000.00	56,242.78	57,983.00	based on 25 new homes
324.212 · Sewer Impact Fees - Residential	0.00	0.00		3,835.14		
324.210 · Residential-PhysicalEnvironment - Othe	41,580.00	0.00		0.00		
Total 324.210 · Residential-PhysicalEnvironment	41,580.00	4,638.58	50,000.00	60,077.92	57,983.00	
324.220 · Commercial-PhysicalEnvironment						
324.222 · Sewer Impact Fees - Commercial	0.00	31,158.92	45,524.00	33,555.76		
Total 324.220 · Commercial-PhysicalEnvironment	0.00	31,158.92	45,524.00	33,555.76	0.00	
324.420 · Commercial-EconomicEnvironment	3,695.00	0.00		0.00		
Total 324.000 · Impact Fees	45,275.00	35,797.50	95,524.00	93,633.68	57,983.00	
329.000 · OtherPermitsSpecialAssessments						
329.001 · Golf Cart Registrations	0.00	145.00	140.00	210.00	140.00	
329.002 · Planning Department Fees	0.00	5,525.00	7,500.00	9,000.00	9,000.00	
329.000 · OtherPermitsSpecialAssessments - Other	29,078.36	0.00		0.00		
Total 329.000 · OtherPermitsSpecialAssessments	29,078.36	5,670.00	7,640.00	9,210.00	9,140.00	
320.000 · PermitsFeesSpecial Assessments - Other	105.00	0.00		0.00		
Total 320.000 · PermitsFeesSpecial Assessments	257,336.17	222,614.96	284,164.00	252,305.23	260,865.75	
330.000 · Intergovernmental Revenue						
331.000 · Federal Grants						
331.200 · Public Safety						
331.201 · JAGD Grant	0.00	0.00	1,000.00	0.00	1,000.00	
331.202 · Police Grant JAGC	8,000.00	0.00	10,000.00	0.00	9,600.00	
331.200 · Public Safety - Other	861.99	0.00		186.69		
Total 331.200 · Public Safety	8,861.99	0.00	11,000.00	186.69	10,600.00	
331.300 · Physical Environment						
331.320 · USDA Community Facilities	0.00	139,600.00	2,996,300.00	0.00	2,846,300.00	WDS
331.350 · Sewer / Wastewater	928,683.83	557,013.70	0.00	0.00	0.00	

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Total 331.300 · Physical Environment	928,683.83	696,613.70	2,996,300.00	0.00	2,846,300.00	
Total 331.000 · Federal Grants	937,545.82	696,613.70	3,007,300.00	186.69	2,856,900.00	
334.000 · State Grants						
334.200 · Public Safety	500.00	0.00		0.00		
334.300 · Physical Environment						
334.350 · Sewer/Wastewater	0.00	0.00		0.00	209,306.00	SRF grant
334.360 · Stormwater Management	0.00	622.70	650,000.00	10,000.00	650,000.00	CDBG
334.300 · Physical Environment - Other	0.00	0.00		0.00		
Total 334.300 · Physical Environment	0.00	622.70	650,000.00	10,000.00	859,306.00	
334.700 · Culture and Recreation						
334.701 · FRDAP	0.00	97,744.92	100,000.00	50,000.00	250,000.00	FRDAP/FBIP
334.700 · Culture and Recreation - Other	119,486.48	0.00				
Total 334.700 · Culture and Recreation	119,486.48	97,744.92	100,000.00	50,000.00	250,000.00	
334.900 · Other State Grants	0.00	0.00		0.00		
Total 334.000 · State Grants	119,986.48	98,367.62	750,000.00	60,000.00	1,109,306.00	
335.000 · State Shared Revenues						
335.100 · General Government						
335.140 · Mobile Home License Tax	188.00	140.75	100.00	268.50	100.00	
335.150 · Alcoholic Beverage License Tax	-6,243.26	195.78	100.00	195.78	195.00	
335.160 · Dist of Sales/Use TaxToCounties	6,439.04	-2,569.72	12,000.00	0.00	0.00	review why 12K last year
335.170 · Sales Tax	30,987.99	0.35		0.00		
335.180 · Local Govt 1/2 Cent Sales Tax	78,930.17	85,635.42	85,296.00	45,645.19	94,855.00	
335.190 · State Revenue Sharing .08 Tax	6,681.04	42,656.78	43,720.00	20,995.95	46,095.00	
335.901 · State Revenue Sharing .08 TX	0.00	0.00		0.00		
335.100 · General Government - Other	0.00	-4,302.04		0.00		
Total 335.100 · General Government	116,982.98	121,757.32	141,216.00	67,105.42	141,245.00	
335.101 · State Revenue Sharing Sales Tax	0.00	0.00	0.00	0.00	0.00	
335.200 · Public Safety						
335.230 · Emergency Management Assistance	0.00	3,905.98		15,716.15		Hurrican Irma
Total 335.200 · Public Safety	0.00	3,905.98		15,716.15		
335.300 · Physical Environment						
335.350 · Sewer/Wastewater	0.00	0.00		0.00		
Total 335.300 · Physical Environment	0.00	0.00		0.00		
335.900 · Other State Shared Revenue	0.00	-0.33		0.00		
335.000 · State Shared Revenues - Other	2,997.62	2,665.86		0.00		
Total 335.000 · State Shared Revenues	119,980.60	128,328.83	141,216.00	82,821.57	141,245.00	

	Actual Oct '16 - Sep 17	Actual Oct '17 - Sep 18	18-19 Approved Budget	Unaudited 9 mths Oct '18 - Jun 19	DRAFT FY 19/20	
330.000 · Intergovernmental Revenue - Other	0.00	0.00		0.00		
Total 330.000 · Intergovernmental Revenue	1,177,512.90	923,310.15	3,898,516.00	143,008.26	4,107,451.00	
340.000 · Charges for Services						
341.000 · General Government						
341.900 · Other General Govt Charges/Fees						
341.901 · General Misc./Elections	6,312.00	0.00	3,000.00	0.00	1,500.00	
341.900 · Other General Govt Charges/Fees - Othe	8,789.25	0.00		0.00		
Total 341.900 · Other General Govt Charges/Fees	15,101.25	0.00	3,000.00	0.00	1,500.00	
Total 341.000 · General Government	15,101.25	0.00	3,000.00	0.00	1,500.00	
342.000 · Public Safety						
342.100 · Law Enforcement Services	0.00	803.90	1,000.00	327.15	1,000.00	
342.500 · Code Enforcement Fees	0.00	6,377.59	20,000.00	2,761.34	10,000.00	
Total 342.000 · Public Safety	0.00	7,181.49	21,000.00	3,088.49	11,000.00	
343.000 · Physical Environment						
343.100 · Electric Utility	0.00	0.00		12,983.73	13,373.00	hwy 27 lights
343.300 · Water Utility						
343.301 · Water Income	466,936.52	504,461.27	520,000.00	403,874.12	663,000.00	
343.302 · Water Meter Set Fees	17,964.00	11,397.00	15,680.00	8,250.01	19,175.00	25 new homes x 767
343.303 · Cross Connection Program	0.00	0.00	4,500.00	6,795.00	6,795.00	
343.305 · Connect/Reconnect Fees	2,865.00	11,670.00		4,862.03	7,500.00	
343.300 · Water Utility - Other	17,674.18	0.00		0.00		
Total 343.300 · Water Utility	505,439.70	527,528.27	540,180.00	423,781.16	696,470.00	
343.400 · Garbage/Solid Waste						
343.401 · Sanitation Income/Republic	92,179.22	96,171.35	100,980.00	75,465.00	129,600.00	600x18.00est
343.402 · Trash Collection	79,718.10	83,499.00	87,516.00	67,333.00	93,600.00	600x13 Need to do a rate assessment
Total 343.400 · Garbage/Solid Waste	171,897.32	179,670.35	188,496.00	142,798.00	223,200.00	
343.500 · Sewer/Wastewater Utility	0.00	2,236.90	50,000.00	12,601.64	25,000.00	
343.550 · Stormwater Management Fees	36,506.00	39,764.00	40,368.00	30,690.00	46,920.00	600x4x12/151x10x12
343.700 · Conservation/ResourceManagement	45,949.50	6,525.00		0.00		
343.900 · OtherPhysicalEnvironmentCharges						
343.901 · Late Fee Income	9,900.12	30,354.83	20,000.00	14,703.85	20,000.00	
343.902 · Return Check Revenue	348.00	1,597.55		1,007.00		
343.900 · OtherPhysicalEnvironmentCharges - Ot	0.00	0.00		10,344.91		still researching
Total 343.900 · OtherPhysicalEnvironmentCharges	10,248.12	31,952.38	20,000.00	26,055.76	20,000.00	
343.000 · Physical Environment - Other	-4.67	1,516.00		1,006.00		
Total 343.000 · Physical Environment	770,035.97	789,192.90	839,044.00	649,916.29	1,024,963.00	

	Actual Oct '16 - Sep 17	Actual Oct '17 - Sep 18	18-19 Approved Budget	Unaudited 9 mths Oct '18 - Jun 19	DRAFT FY 19/20
347.000 · Culture and Recreation					
347.400 · Special Events	0.00	845.00		0.00	500.00
Total 347.000 · Culture and Recreation	0.00	845.00		0.00	500.00
348.000 · Court Related Revenues	3,847.70	0.00		0.00	
349.000 · Other Charges for Services	4.00	83.60		0.00	
340.000 · Charges for Services - Other	280.56	8.45		0.00	
Total 340.000 · Charges for Services	789,269.48	797,311.44	863,044.00	653,004.78	1,037,963.00
350.000 · Judgments, Fines and Forfeits					
351.000 · Judgements					
351.100 · County Court Criminal					
351.101 · Police Fines & Forfeitures	7,216.50	24,540.01	8,000.00	15,594.04	18,000.00
351.102 · Police Education	1,151.55	1,707.34	2,000.00	1,611.49	2,000.00
351.103 · Clerk of County Court Fees	4,176.60	10,016.23	8,000.00	4,510.42	8,000.00
351.104 · Police Investigations	1,041.70	1,722.27	5,000.00	2,850.62	5,000.00
351.105 · Police Resitution	0.00	64.00		152.00	
351.100 · County Court Criminal - Other	25.00	0.00		3,649.89	
Total 351.100 · County Court Criminal	13,611.35	38,049.85	23,000.00	28,368.46	33,000.00
351.200 · Circuit Court Criminal	11.58	0.00		0.00	
351.800 · Fines-PublicRecordModernization	0.00	0.00		0.00	
351.900 · Other Judgments	0.00	0.00		101.00	
351.000 · Judgements - Other	2,837.64	0.00		2,232.07	
Total 351.000 · Judgements	16,460.57	38,049.85	23,000.00	30,701.53	33,000.00
352.000 · Fines					
356.000 · State Fines & Forfeits	0.00	0.00		0.00	
352.000 · Fines - Other	3,338.33	0.00		0.00	
Total 352.000 · Fines	3,338.33	0.00		0.00	
358.000 · Forfeits					
358.200 · Seized by Law Enforcement	453.00	3,223.00		11,267.00	5,000.00
358.000 · Forfeits - Other	160.00	0.00		0.00	
Total 358.000 · Forfeits	613.00	3,223.00		11,267.00	5,000.00
359.000 · Other Judgments Fines Forfeits	5,002.85	0.00		0.00	
350.000 · Judgments, Fines and Forfeits - Other	392.00	0.00		0.00	
Total 350.000 · Judgments, Fines and Forfeits	25,806.75	41,272.85	23,000.00	41,968.53	38,000.00
360.000 · Miscellaneous Revenues					
361.000 · Interest and Other Earnings					
361.100 · Interest	6,594.95	8,751.16	6,616.00	3,472.11	6,616.00

	Actual Oct '16 - Sep 17	Actual Oct '17 - Sep 18	18-19 Approved Budget	Unaudited 9 mths Oct '18 - Jun 19	DRAFT FY 19/20	
Total 361.000 · Interest and Other Earnings	6,594.95	8,751.16	6,616.00	3,472.11	6,616.00	
365.000 · Sales-Surplus Materials/Scrap	507.10	12,173.20	500.00	0.00	5,000.00	sale of vehicles
366.000 · Contributions/Donations-Private	5,266.88	8,503.17	7,500.00	5,332.07	7,500.00	Fireworks/shop with cop
367.000 · Licenses	0.00	25.00		0.00		
369.000 · Other Miscellaneous Revenues						
369.300 · Settlements/Insurance Claims	0.00	0.00		0.55		
369.900 · Other	24,513.88	24,704.31	10,000.00	10,712.44	15,000.00	
369.000 · Other Miscellaneous Revenues - Other	0.00	0.00	0.00	0.00	0.00	
Total 369.000 · Other Miscellaneous Revenues	24,513.88	24,704.31	10,000.00	10,712.99	15,000.00	
Total 360.000 · Miscellaneous Revenues	36,882.81	54,156.84	24,616.00	19,517.17	34,116.00	
380.000 · Non-Operating Revenue						
381.000 · Interfund Group Transfers In	0.00	0.00	360,000.00	0.00	200,000.00	200000 roads
384.000 · Debt Proceeds	0.00	0.00	1,805,000.00	57,297.86	1,805,000.00	1.055m WDS/110Kstor/640Kbldg
Total 380.000 · Non-Operating Revenue	0.00	0.00	2,165,000.00	57,297.86	2,005,000.00	
390.000 · Other Sources	0.00	0.00		0.00		
Total Income	3,124,975.82	2,998,453.62	8,256,013.00	1,927,968.04	8,494,817.75	
Gross Profit	3,124,975.82	2,998,453.62	8,256,013.00	1,927,968.04	8,494,817.75	
Expense						
510.00 · General Government Services						
511.00 · Legislative						
511.10 · Personnel Services						
511.11 · Executive Salaries	2,580.00	2,580.00	3,180.00	2,580.00	6,300.00	increase to max allowed
511.24 · Workers' Compensation	23,603.03	22,888.03	30,000.00	32,173.15	37,500.00	
511.10 · Personnel Services - Other	0.00	0.00		0.00		
Total 511.10 · Personnel Services	26,183.03	25,468.03	33,180.00	34,753.15	43,800.00	
511.30 · Operating Expenditures/Expenses						
511.31 · Professional Services	14,009.85	23,793.92	33,000.00	12,673.01	33,000.00	
511.32 · Accounting & Auditing	29,353.33	0.00		0.00		
511.40 · Travel and Per Diem	3,354.54	4,574.89	6,000.00	3,233.27	6,000.00	
511.45 · Insurance	42,482.75	30,688.50	35,000.00	37,594.17	45,000.00	new building
511.47 · Printing & Binding	2,548.36	0.00	3,500.00	3,256.78	3,500.00	
511.48 · Promotional Activities	5,000.00	5,854.84	12,500.00	6,912.13	15,000.00	website/events
511.52 · Operating Supplies	8,039.84	10,299.21		0.00		
511.54 · BooksPublicaSubscripMemberships	1,103.00	2,652.01	2,500.00	1,305.60	2,500.00	
511.55 · Training	800.00	1,440.00	2,250.00	1,150.00	3,000.00	
Total 511.30 · Operating Expenditures/Expenses	106,691.67	79,303.37	94,750.00	66,124.96	108,000.00	

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511.60 · Capital Outlay						
511.62 · Buildings	0.00	23,675.00	1,050,000.00	345,932.28	680,000.00	640Kbldg/$40K loan payment
511.63 · Infrastructure	0.00	0.00		10,129.36		Property purchases
511.64 · Machinery & Equipment	0.00	30,000.00	0.00	2,871.00	0.00	
Total 511.60 · Capital Outlay	0.00	53,675.00	1,050,000.00	358,932.64	680,000.00	
511.90 · Other Uses						
511.91 · Intragovernmental Transfers	0.00	0.00	46,194.00	0.00	6,079.70	
511.99 · Other Uses	0.00	5,548.14		0.00		
Total 511.90 · Other Uses	0.00	5,548.14	46,194.00	0.00	6,079.70	
Total 511.00 · Legislative	132,874.70	163,994.54	1,224,124.00	459,810.75	837,879.70	bldg
513.00 · Financial and Administrative						
513.10 · Personnel Services						
513.12 · Regular Salaries & Wages	96,903.98	87,597.56	113,041.00	91,650.14	138,206.16	
513.13 · Other Salaries & Wages	0.00	0.00		0.00		
513.15 · Special Pay	0.00	0.00	484.00	0.00	728.00	
513.21 · FICA Taxes	7,201.60	10,889.27	8,648.00	7,011.24	10,628.46	
513.22 · Retirement Contributions	530.28	54.81	3,054.00	2,257.70	9,674.43	
513.23 · Life and Health Insurance	21,715.31	18,145.20	18,000.00	12,282.58	30,300.00	3 FT ee
513.10 · Personnel Services - Other	0.00	0.00	0.00	0.00	0.00	
Total 513.10 · Personnel Services	126,351.17	116,686.84	143,227.00	113,201.66	189,537.05	
513.30 · Operating Expenditures/Expenses						
513.32 · Accounting & Auditing	0.00	27,752.50	40,000.00	27,921.00	35,000.00	
513.40 · Travel and Per Diem	5,137.79	6,025.15	5,500.00	4,372.37	6,180.00	internation conferences close to home
513.41 · Communication Services	1,336.75	2,002.98	2,000.00	1,028.87	2,000.00	
513.43 · Utility Services	2,627.96	2,484.66	2,200.00	2,406.39	2,200.00	
513.44 · Rentals & Leases	1,698.82	1,916.18	1,800.00	2,287.46	1,800.00	
513.45 · Insurance	0.00	0.00		0.00		
513.46 · Repair & Maintenance Services	1,487.40	1,309.10	1,200.00	1,722.59	1,200.00	
513.47 · Printing & Binding	1,378.54	0.00		0.00	1,500.00	envelopes/letterhead
513.492 · Advertising	1,048.71	2,167.46	5,000.00	2,085.76	5,000.00	
513.52 · Operating Supplies	8,452.77	9,527.07	9,500.00	9,696.66	12,000.00	
513.54 · BooksPublicaSubscripMemberships	1,282.99	1,382.00	1,500.00	1,204.00	1,650.00	
513.55 · Training	0.00	0.00	0.00	0.00	3,150.00	
Total 513.30 · Operating Expenditures/Expenses	24,451.73	54,567.10	68,700.00	52,725.10	71,680.00	
513.60 · Capital Outlay						
513.64 · Machinery & Equipment		4,000.00			17,500.00	1/2 vehicle

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513.649 · Other Equipment	0.00			0.00		
Total 513.64 · Machinery & Equipment	0.00	4,000.00		0.00	17,500.00	
Total 513.60 · Capital Outlay	0.00	4,000.00		0.00	17,500.00	
Total 513.00 · Financial and Administrative	150,802.90	175,253.94	211,927.00	165,926.76	278,717.05	
519.00 · Other General Govt Services						
519.10 · Personnel Services						
519.14 · Overtime	0.00	0.00		0.00		
Total 519.10 · Personnel Services	0.00	0.00		0.00		
Total 519.00 · Other General Govt Services	0.00	0.00		0.00		
Total 510.00 · General Government Services	283,677.60	339,248.48	1,436,051.00	625,737.51	1,116,596.75	
520.00 · Public Safety						
521.00 · Law Enforcement						
521.10 · Personnel Services						
521.12 · Regular Salaries & Wages	271,357.99	293,776.91	350,460.00	244,312.07	371,811.89	
521.13 · Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00	
521.14 · Overtime	17,100.78	7,699.34	15,000.00	8,857.41	15,000.00	
521.15 · Special Pay	3,460.00	8,244.43	11,354.00	7,394.25	12,000.00	
521.21 · FICA Taxes	22,331.79	21,745.94	29,718.00	19,933.13	30,509.11	
521.22 · Retirement Contributions	2,628.75	9,099.19	9,464.00	4,922.18	26,026.83	
521.23 · Life and Health Insurance	54,953.11	55,869.36	81,000.00	47,174.00	90,900.00	9 ee
Total 521.10 · Personnel Services	371,832.42	396,435.17	496,996.00	332,593.04	546,247.83	
521.30 · Operating Expenditures/Expenses						
521.31 · Professional Services	28,196.00	28,760.00	37,852.00	19,959.50	55,000.00	accreditation
521.40 · Travel and Per Diem	2,834.82	1,496.96	3,500.00	563.35	3,500.00	
521.41 · Communication Services	13,315.45	13,170.36	20,000.00	16,117.71	25,000.00	
521.43 · Utility Services	1,666.25	2,400.23	5,000.00	2,244.61	7,500.00	
521.44 · Rentals & Leases	5,353.23	5,911.98	5,250.00	3,460.41	5,500.00	
521.46 · Repair & Maintenance Services	18,093.86	7,903.54	8,500.00	5,648.41	8,500.00	
521.47 · Printing & Binding	1,756.53	2,063.23	2,000.00	1,861.95	2,000.00	
521.52 · Operating Supplies						
521.521 · Other Operating Supplies	8,574.22	11,379.33	13,000.00	12,090.76	13,000.00	
521.522 · Fuel Expenses	23,647.17	22,201.50	16,000.00	12,306.83	16,000.00	
521.523 · Uniforms	6,626.92	2,992.76	3,500.00	5,126.10	3,500.00	
Total 521.52 · Operating Supplies	38,848.31	36,573.59	32,500.00	29,523.69	32,500.00	
521.54 · BooksPublicaSubscripMemberships	1,321.00	1,567.48	2,500.00	1,257.35	2,500.00	

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521.55 · Training	3,907.00	5,014.68	7,500.00	1,839.22	7,500.00	
Total 521.30 · Operating Expenditures/Expenses	115,292.45	104,862.05	124,602.00	82,476.20	149,500.00	
521.60 · Capital Outlay						
521.64 · Machinery & Equipment						
521.642 · Vehicles	35,004.00	240,606.01	40,000.00	106.00	73,500.00	CIP/vehicle, fence, radio/storage
521.643 · Grant	10,322.99	0.00	11,000.00	4,830.26	10,600.00	
Total 521.64 · Machinery & Equipment	45,326.99	240,606.01	51,000.00	4,936.26	84,100.00	
Total 521.60 · Capital Outlay	45,326.99	240,606.01	51,000.00	4,936.26	84,100.00	
Total 521.00 · Law Enforcement	532,451.86	741,903.23	672,598.00	420,005.50	779,847.83	
524.00 · Building & Planning						
524.10 · Personnel Services						
524.12 · Regular Salaries & Wages	54,100.93	80,547.26	99,117.00	80,626.11	101,380.00	
524.15 · Special Pay	0.00	0.00	468.00	0.00	468.00	
524.21 · FICA Taxes	4,138.72	5,526.16	7,583.00	6,167.90	7,791.37	
524.22 · Retirement Contributions	0.00	0.00	1,123.00	108.00	2,686.32	
524.23 · Life and Health Insurance	963.60	709.51	9,000.00	7,161.67	10,100.00	1ee
524.10 · Personnel Services - Other	0.00	0.00	0.00	0.00	0.00	
Total 524.10 · Personnel Services	59,203.25	86,782.93	117,291.00	94,063.68	122,425.69	
524.30 · Operating Expenditures/Expenses						
524.31 · Professional Services	25,194.00	20,360.00	25,000.00	20,447.00	31,000.00	
524.34 · Other Services	6,722.00	0.00	6,000.00	0.00		
524.40 · Travel and Per Diem	938.37	1,935.19	1,500.00	2,383.01	4,081.00	
524.41 · Communication Services	2,609.47	1,500.16	2,000.00	1,233.26	2,000.00	
524.43 · Utility Services	1,804.29	2,407.18	2,000.00	2,236.15	2,000.00	
524.44 · Rentals & Leases	821.82	2,042.59	1,100.00	1,516.62	1,100.00	
524.52 · Operating Supplies						
524.521 · Other Operating Supplies	3,879.05	7,693.00	6,000.00	4,724.59	6,000.00	
524.522 · Fuel Expenses	404.95	540.49	300.00	146.85	500.00	
Total 524.52 · Operating Supplies	4,284.00	8,233.49	6,300.00	4,871.44	6,500.00	
524.54 · BooksPublicaSubscripMemberships	2,165.00	2,453.33	3,000.00	2,975.00	3,000.00	
524.55 · Training	0.00	515.00		0.00	1,660.00	
Total 524.30 · Operating Expenditures/Expenses	44,538.95	39,446.94	46,900.00	35,662.48	51,341.00	
share of vehicle					17,500.00	
Total 524.00 · Building & Planning	103,742.20	126,229.87	164,191.00	129,726.16	191,266.69	
Total 520.00 · Public Safety	636,194.06	868,133.10	836,789.00	549,731.65	971,114.52	

	Actual Oct '16 - Sep 17	Actual Oct '17 - Sep 18	18-19 Approved Budget	Unaudited 9 mths Oct '18 - Jun 19	DRAFT FY 19/20	
530.00 · Physical Environment						
533.00 · Water Utility Services						
533.10 · Personnel Services						
533.12 · Regular Salaries & Wages	69,934.20	87,772.85	93,387.00	67,234.44	98,368.31	
533.14 · Overtime	8,309.34	16,503.95	30,000.00	21,652.24	30,000.00	
533.15 · Special Pay	0.00	0.00	14,326.00	4,326.25	16,210.00	
533.21 · FICA Taxes	6,098.57	7,294.63	10,535.00	7,130.79	11,060.24	
533.22 · Retirement Contributions	1,115.83	3,279.27	3,027.00	2,816.55	9,144.23	
533.23 · Life and Health Insurance	21,858.26	24,249.61	27,000.00	17,857.15	30,300.00	3 ee
Total 533.10 · Personnel Services	107,316.20	139,100.31	178,275.00	121,017.42	195,082.78	
533.30 · Operating Expenditures/Expenses						
533.31 · Professional Services						
533.311 · Engineering/Professional Services	0.00	4,500.00	5,000.00	0.00	5,000.00	
533.31 · Professional Services - Other	0.00	231.70		0.00		
Total 533.31 · Professional Services	0.00	4,731.70	5,000.00	0.00	5,000.00	
533.34 · Audit/Accounting	0.00	6,365.00	7,000.00	7,000.00	13,600.00	portion of audit and CC fee
533.40 · Travel and Per Diem	49.00	425.00	2,000.00	1,419.66	2,500.00	
533.41 · Communication Services	2,725.76	2,088.29	4,500.00	2,497.93	4,500.00	
533.43 · Utility Services	17,046.85	24,806.34	35,000.00	21,493.56	35,000.00	
533.44 · Rentals & Leases	1,255.84	1,455.28	2,000.00	1,886.68	2,000.00	
533.45 · Insurance	354.00	10,654.10	15,000.00	15,000.00	15,000.00	
533.46 · Repair & Maintenance Services	57,498.73	36,697.26	55,000.00	70,677.26	55,000.00	
533.47 · Printing & Binding	1,025.36	53.00	1,500.00	0.00	1,500.00	
533.49 · OtherCurrentCharges/Obligations	0.00	0.00		0.00		
533.52 · Operating Supplies						
533.521 · Other Operating Supplies	27,880.62	19,545.72	35,000.00	48,781.62	40,000.00	
533.522 · Fuel Expenses	4,751.30	2,416.10	4,500.00	1,885.54	4,500.00	
533.523 · Uniforms	1,826.51	1,902.50	500.00	1,171.88	500.00	
533.52 · Operating Supplies - Other	0.00	0.00	0.00	0.00	0.00	
Total 533.52 · Operating Supplies	34,458.43	23,864.32	40,000.00	51,839.04	45,000.00	
533.54 · BooksPublicaSubscripMemberships	1,098.00	1,009.00	610.00	589.00	1,000.00	
533.55 · Training	116.00	1,243.00	3,615.00	3,444.39	3,700.00	
533.59 · Depreciation	163,549.31	0.00		0.00		
533.599 · Water Taxes	-39.81	-19.46	0.00	0.00	0.00	
533.30 · Operating Expenditures/Expenses - Other	0.00	0.00		0.00		
Total 533.30 · Operating Expenditures/Expenses	279,137.47	113,372.83	171,225.00	175,847.52	183,800.00	

	Actual Oct '16 - Sep 17	Actual Oct '17 - Sep 18	18-19 Approved Budget	Unaudited 9 mths Oct '18 - Jun 19	DRAFT FY 19/20	
533.60 · Capital Outlay						
533.63 · Infrastructure						
533.631 · Fire Hydrant Replacement	19,675.83	54,065.57	100,000.00	89,707.88	25,000.00	
533.632 · Water Distribution System	8,711.47	218,450.00	3,901,300.00	16,977.94	3,901,300.00	loan & grant
Total 533.63 · Infrastructure	28,387.30	272,515.57	4,001,300.00	106,685.82	3,926,300.00	
533.64 · Machinery & Equipment	2,088.66	5,183.66	22,500.00	22,132.06	23,400.00	storage/trailer
Total 533.60 · Capital Outlay	30,475.96	277,699.23	4,023,800.00	128,817.88	3,949,700.00	
533.70 · Debt Service						
533.71 · Principal						
533.713 · Water Treatment Plant	96,929.18	0.00	104,267.00	0.00	104,267.00	
533.71 · Principal - Other	0.00	104,782.50		0.00		
Total 533.71 · Principal	96,929.18	104,782.50	104,267.00	0.00	104,267.00	
533.72 · Interest						
533.721 · Water Meters	0.00	0.00	0.00	0.00	0.00	
533.722 · SRF Loan	0.00	6,146.95				
Total 533.72 · Interest	0.00	6,146.95	0.00	0.00	0.00	
533.73 · Other Debt Service Costs						
533.731 · Hydrogen Sulfide Debt Service	-27,076.05	6,146.95	12,294.00	12,293.90	12,294.00	
Total 533.73 · Other Debt Service Costs	-27,076.05	6,146.95	12,294.00	12,293.90	12,294.00	
Total 533.70 · Debt Service	69,853.13	117,076.40	116,561.00	12,293.90	116,561.00	
Total 533.00 · Water Utility Services	486,782.76	647,248.77	4,489,861.00	437,976.72	4,445,143.78	
534.00 · Sanitation						
534.10 · Personnel Services						
534.12 · Regular Salaries & Wages	34,230.53	35,710.40	41,033.00	30,468.73	42,575.21	
534.14 · Overtime	0.00	139.65		0.00		
534.15 · Special Pay	0.00	0.00		0.00		
534.21 · FICA Taxes	2,624.52	2,463.96	3,140.00	2,330.86	3,257.00	
534.22 · Retirement Contributions	0.00	0.00	1,231.00	0.00	2,973.26	
534.23 · Life and Health Insurance	11,136.59	8,116.37	9,000.00	6,359.21	10,100.00	
534.10 · Personnel Services - Other	0.00	0.00	0.00	0.00	0.00	
Total 534.10 · Personnel Services	47,991.64	46,430.38	54,404.00	39,158.80	58,905.47	
534.30 · Operating Expenditures/Expenses						
534.34 · Other Services	93,244.33	106,383.69	110,000.00	80,816.57	148,000.00	garbage extra $20,664/Omni rate increase/hazourdous waste PU
534.41 · Communication Services	390.37	566.68	500.00	800.74	1,000.00	
534.46 · Repair & Maintenance Services	22,704.68	10,318.11	10,000.00	7,888.46	5,000.00	
534.52 · Operating Supplies						

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534.521 · Other Operating Supplies	1,883.35	1,357.23				
534.522 · Fuel Expenses	2,659.90	3,027.20	3,500.00	2,296.99	3,500.00	
534.523 · Uniforms	1,207.70	1,104.89	500.00	443.63	500.00	
Total 534.52 · Operating Supplies	5,750.95	5,489.32	4,000.00	2,740.62	4,000.00	
534.55 · Training	0.00	0.00	0.00	0.00	0.00	
534.30 · Operating Expenditures/Expenses - Other	0.00	0.00		0.00		
Total 534.30 · Operating Expenditures/Expenses	122,090.33	122,757.80	124,500.00	92,246.39	158,000.00	
534.60 · Capital Outlay						
534.64 · Machinery & Equipment	16,780.66	18,255.66	206,700.00	45,029.01	57,708.00	CT 34308/storage&trailer 23400
Total 534.60 · Capital Outlay	16,780.66	18,255.66	206,700.00	45,029.01	57,708.00	
Total 534.00 · Sanitation	186,862.63	187,443.84	385,604.00	176,434.20	274,613.47	
535.00 · Sewer / Wastewater Services						
535.10 · Personnel Services						
535.12 · Regular Salaries & Wages	0.00	9,315.45	11,053.00	7,638.88	11,402.25	
535.21 · FICA Taxes	0.00	0.00	846.00	584.37	872.27	
535.23 · Life and Health Insurance					9,500.00	1 ee
Total 535.10 · Personnel Services	0.00	9,315.45	11,899.00	8,223.25	21,774.52	
535.30 · Operating Expenditures/Expenses						
535.31 · Professional Services	0.00	0.00		38,898.68		SR 17 Design
535.40 · Travel and Per Diem					2,000.00	
535.41 · Communication Services	0.00	0.00	1,200.00	474.33	1,000.00	
535.43 · Utility Services	0.00	1,414.50	1,200.00	807.75	1,200.00	
535.45 · Insurance	0.00	0.00	7,000.00	0.00	7,000.00	
535.46 · Repair & Maintenance Services	0.00	3,730.96		396.54	10,000.00	
535.52 · Operating Supplies	0.00	7,674.38	20,000.00	1,536.36	10,000.00	
Total 535.30 · Operating Expenditures/Expenses	0.00	12,819.84	29,400.00	42,113.66	31,200.00	
535.55 · Training					2,000.00	
535.60 · Capital Outlay						
535.63 · Infrastructure	0.00	562,221.72	0.00	27,036.46	209,306.00	grant design
Total 535.60 · Capital Outlay	0.00	562,221.72	0.00	27,036.46	209,306.00	
535.00 · Sewer / Wastewater Services - Other	0.00	237.42		778.56	23,400.00	storage/trailer
Total 535.00 · Sewer / Wastewater Services	0.00	584,594.43	41,299.00	78,151.93	287,680.52	
Total 530.00 · Physical Environment	673,645.39	1,419,287.04	4,916,764.00	692,562.85	5,007,437.78	
540.00 · Transportation						
541.00 · Road & Drainage Facilities						

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541.10 · Personnel Services						
541.12 · Regular Salaries & Wages	34,194.84	35,970.92	41,033.00	29,715.54	42,575.21	
541.14 · Overtime	41.82	0.00		0.00		
541.15 · Special Pay	0.00	0.00	0.00	0.00		
541.21 · FICA Taxes	2,619.11	2,447.38	3,140.00	2,273.24	3,257.00	
541.22 · Retirement Contributions	0.00	813.12	1,231.00	251.02	2,182.11	
541.23 · Life and Health Insurance	10,717.54	7,614.02	9,000.00	6,178.11	10,100.00	1 ee
Total 541.10 · Personnel Services	47,573.31	46,845.44	54,404.00	38,417.91	58,114.32	
541.30 · Operating Expenditures/Expenses						
541.41 · Communication Services	0.00	0.00			1,000.00	
541.43 · Utility Services	17,792.43	17,999.61	18,000.00	15,267.07	18,000.00	
541.451 · NPDES/Stormwater Expense	53,147.25	8,821.70	15,000.00	23,824.69	15,000.00	
541.46 · Repair & Maintenance Services	5,203.88	5,818.19	12,000.00	5,825.79	12,000.00	
541.52 · Operating Supplies						
541.521 · Other Operating Supplies	373.52	3,852.31			11,036.25	Bus service
541.522 · Fuel Expenses	1,437.60	2,851.85	1,800.00	1,861.23	1,800.00	
541.523 · Uniforms	419.97	334.76	500.00	693.57	500.00	
Total 541.52 · Operating Supplies	2,231.09	7,038.92	2,300.00	2,554.80	13,336.25	
541.53 · Road Materials & Supplies	11,978.07	11,005.62	12,000.00	3,103.62	12,000.00	
541.55 · Training	0.00	0.00	0.00	0.00	0.00	
Total 541.30 · Operating Expenditures/Expenses	90,352.72	50,684.04	59,300.00	50,575.97	71,336.25	
541.60 · Capital Outlay						
541.63 · Infrastructure	0.00	66,595.42	715,000.00	4,406.16	875,000.00	650Kcdbg/25K land/200K paving
541.64 · Machinery & Equipment	16,780.66	18,255.65	22,500.00	22,736.05	23,400.00	storage/trailer
Total 541.60 · Capital Outlay	16,780.66	84,851.07	737,500.00	27,142.21	898,400.00	
Total 541.00 · Road & Street Facilities	154,706.69	182,380.55	851,204.00	116,136.09	1,027,850.57	
Total 540.00 · Transportation	154,706.69	182,380.55	851,204.00	116,136.09	1,027,850.57	
570.00 · Culture & Recreation						
572.00 · Parks and Recreation						
572.10 · Personnel Services						
572.12 · Regular Salaries & Wages	35,513.79	36,918.32	41,033.00	31,353.34	42,575.21	
572.15 · Special Pay	0.00	0.00		0.00	468.00	
572.21 · FICA Taxes	2,716.79	2,544.78	3,140.00	2,398.53	3,292.81	
572.22 · Retirement Contributions	0.00	0.00	1,232.00	431.34	2,182.11	
572.23 · Life and Health Insurance	10,717.19	7,358.13	9,000.00	6,308.54	10,100.00	1 ee
Total 572.10 · Personnel Services	48,947.77	46,821.23	54,405.00	40,491.75	58,618.13	

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572.30 · Operating Expenditures/Expenses						
572.31 · Professional Services	0.00	800.00	17,000.00	2,730.00	17,000.00	
572.41 · Communication Services	0.00	0.00			1,000.00	
572.43 · Utility Services	3,825.85	2,303.69	3,500.00	3,306.94	3,500.00	
572.46 · Repair & Maintenance Services	5,010.95	13,101.66	6,500.00	11,663.30	7,000.00	
572.52 · Operating Supplies						
572.521 · Other Operating Supplies	4,565.98	3,972.20	3,000.00	2,848.91	3,000.00	
572.522 · Fuel Expenses	3,714.96	4,457.87	2,800.00	2,771.69	2,800.00	
572.523 · Uniforms	985.23	868.73	500.00	320.82	500.00	
572.52 · Operating Supplies - Other	0.00	20.00		0.00		
Total 572.52 · Operating Supplies	9,266.17	9,318.80	6,300.00	5,941.42	6,300.00	
Total 572.30 · Operating Expenditures/Expenses	18,102.97	25,524.15	33,300.00	23,641.66	34,800.00	
572.60 · Capital Outlay						
572.64 · Machinery & Equipment	147,440.16	22,635.99	127,500.00	22,812.98	255,000.00	FRDAP/FBIP/CIP
Total 572.60 · Capital Outlay	147,440.16	22,635.99	127,500.00	22,812.98	255,000.00	
572.00 · Parks and Recreation - Other	0.00	88.07		0.00	23,400.00	storage/trailer
Total 572.00 · Parks and Recreation	214,490.90	95,069.44	215,205.00	86,946.39	371,818.13	
Total 570.00 · Culture & Recreation	214,490.90	95,069.44	215,205.00	86,946.39	371,818.13	
66900 · Reconciliation Discrepancies	-36.45	-136.19		0.00		
Total Expense	1,962,678.19	2,903,982.42	8,256,013.00	2,071,114.49	8,494,817.75	
Net Ordinary Income	1,162,297.63	94,471.20	0.00	-143,146.45	-0.00	
Net Income	**1,162,297.63**	**94,471.20**	**0.00**	**-143,146.45**	**-0.00**	