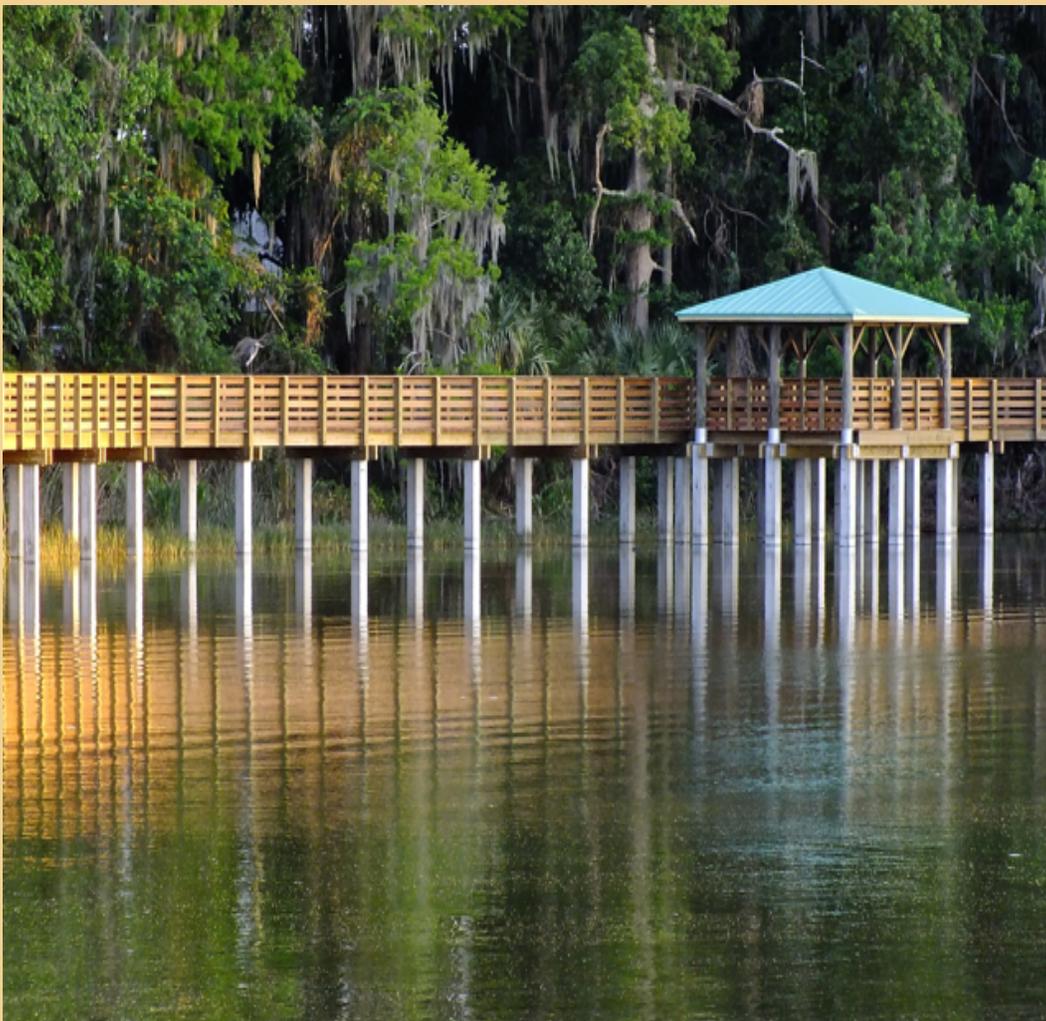




# FINAL BUDGET

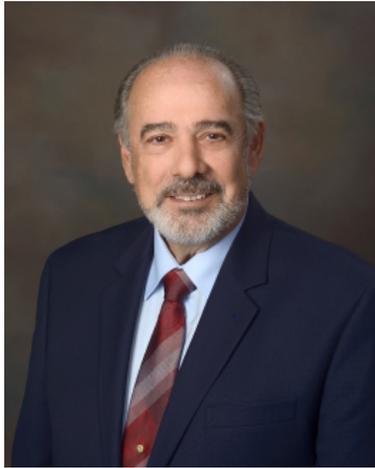
# FISCAL YEAR 2016-17



## ***PALM ISLAND BOARD AND NATURE WALK***

*City of Mount Dora  
510 North Baker Street  
Mount Dora, Florida 32757  
[www.ci.mount-dora.fl.us](http://www.ci.mount-dora.fl.us)  
Phone 352-735-7120*

**MAYOR/CITY COUNCIL**



Nick Girone  
Mayor



Ed Rowlett  
Vice-Mayor/District 3



Marc Crail  
Council Member District 4



Marie Rich  
Council Member At-Large



Cal Rolfson  
Council Member District 2



Mark Slaby  
Council Member At-Large



Laurie Tillett  
Council Member District 1

# CITY OF MOUNT DORA

FLORIDA



## CITY COUNCIL

Nick Girone, Mayor  
Ed Rowlett, Vice-Mayor  
Marc Crail  
Marie Rich  
Cal Rolfson  
Mark Slaby  
Laurie Tillett

## ACTING CITY MANAGER

Stephen (Skip) Kerkhof

## DEPARTMENT DIRECTORS

Ken Bloom, Human Resources  
Stephanie Haimes, Library Services  
Roy Hughes, Parks and Recreation  
Timmons (Tim) Griner, Acting Fire  
John O'Grady, Police  
John Peters, Public Works & Utilities  
Vince Sandersfeld Planning & Zoning  
Mike Sheppard, Finance

## FINANCE STAFF

Sheila Hayes, M.P.A., Finance Manager  
Pamela Klim-Bjurmark, Staff Accountant  
Lin Wyss, Accounting Technician II  
Maricarmen Medina, Accounting Technician I

## **2016-17 ANNUAL BUDGET**

**Final Budget Hearing – September 22, 2016 5:30pm  
City Council Chambers 510 N. Baker Street, Mount Dora, FL 32757**

## Table of Contents

Section I	
Message from the City Manager.....	1
Budget Policies and Procedures.....	6
Section II	
Budget Summary.....	1
Workforce Recap.....	4
Changes in FTEs.....	6
Capital by Fund, Department and Division .....	8
Capital Budget Detail .....	9
Section III	
Fund Overview .....	1
General Fund Recap and Discussion.....	3
General Fund Program Discussion.....	6
General Fund Line Item Detail Discussion.....	9
Special Revenue Funds Recap and Discussion.....	37
Special Revenue Funds Line Item Detail.....	40
Debt Service Discussion.....	53
Capital Funds Discussion .....	53
Enterprise Funds (Utilities) Recap and Discussion .....	54
Enterprise Funds (Utilities) Line Item Detail.....	56
Internal Service Funds (Insurance) Recap and Line Item Detail.....	81
Section IV	
Lake County Comparisons .....	1
Financial Trends.....	5
Debt Service Schedules .....	17
Appendix A	
Historical Brief.....	1
Features and Amenities .....	2
Points of Interest .....	5
City Profile .....	8
City Organizational Chart.....	10
City Vision and Mission Statement.....	11
City Goals and Objectives.....	12
Appendix B	
Budget Glossary .....	1
Budget Acronyms .....	8
Appendix C	
Special Event Project for Each Individual Event.....	1



## **Section I**

Message from the City Manager

Budget Policies and Procedures

This page left intentionally blank



# *Message from the City Manager*

City of Mount Dora 2016-17 Tentative Budget



September 22, 2016

Dear Mayor and City Council

I present to you my first budget as the Mount Dora Interim City Manager. As the City of Mount Dora continues its recovery from the economic downturn of 2008 and 2009, it is important to note that all of the major operating funds are balanced; operating revenues are equal to or exceed operating expenses. The increase in property values is a modest 4.28%, representing a slight increase from the previous estimate of 3.97%. While the trend is positive, there are still many operating and capital items that will need to be addressed in the succeeding years.

Over the years, I have developed budgets that have five primary objectives: (1) maintain existing millage rate; (2) do not engage in long-term operational deficit spending; (3) maintain high level of existing services; (4) continue infrastructure investment; and (5) maintain the City's strong financial position. This tentative budget meets these objectives. During the past year concerns with the Water and Wastewater Fund were addressed with a new rate structure allowing for a positive effect on the cash flow during the next five year period.

The overall final budget of \$48,958,896 is net of all interfund transactions and includes capital improvements in all funds except the enterprise funds. From an operations standpoint, it is in many ways a status quo budget with a few modest personnel changes. There are two major themes throughout the budget: (1) addressing deficiencies of existing facilities and infrastructure, and (2) preparing for future economic development and growth. The status quo nature of the operating budget also provides a stable environment for a new manager to have the opportunity to further evaluate the organization and assess possible restructurings to improve operational efficiencies and effectiveness along with positioning City services for future growth.

The tentative budget contains modest changes as it pertains to City revenues. The balanced General Fund budget was developed utilizing the existing 5.997 millage rate. It is recommended that we maintain this rate for the foreseeable future. The increase in the water and wastewater utility rates was determined by utilizing an independent outside firm. The previous year's increase was 12.7% and the current year will experience a 12.9% increase. The subsequent two years will revert to a more modest 3.3% increase followed with a final increase in year five of 3.4%. Future

studies will be performed every three to five years so that large increases may be avoided. Finally, electric rates have been stable and reducing due to the price of gas; but will continue to be monitored with appropriate changes as the market fluctuations occur.

Personnel expenses are a significant portion of the budget, particularly in the General Fund. The budget was developed with a three percent increase in wages across the board for all employees groups. As of this transmittal letter, City Administration has negotiated with all three bargaining units three-year agreements that contain 2% cost of living adjustments each year plus the opportunity for another 1% merit increase. The City has increased the current employee contribution rate for the medical self-insurance program by 10%. The contribution amount for pensions remains actuarially sound.

The final budget recommends an increase in the number of full-time equivalent positions by 6.07 positions. The significant changes include the following:

- Finance - An increase in a part-time person to monitor investments and assist in transition;
- Customer Service - An increase in a part-time clerical position in Customer Service;
- Human Resources - Part-Time assistant to assist with the health insurance requirements and coverage for vacation and sick leave in the department. This will be funded through a transfer from Self-Insurance Fund;
- Building Maintenance – Part-Time worker to Full Time Worker to assist with more upkeep of current properties. Additionally an electrician and another skilled worker has been added to address deferred maintenance needs of existing facilities;
- Fire – Added a fire lieutenant to begin meeting the needs for full staffing of second fire station. Over the next two years we anticipate adding two additional lieutenants to have all three shifts at station 35 manned with a senior officer on duty;
- CRA – Added a part-time maintenance worker to assist with maintaining the downtown area facilities and gardening areas and
- Stormwater – Added a maintenance worker to help address the cleaning of inlets as well as adding stormwater maintenance for the gated communities. The position will be brought on at mid-year of 2016-17 .

The final budget has \$27,149,974 in capital projects expenditures for Fiscal Year 2016-17. Major projects include:

- \$1,278,310 in Sales Tax Fund for various projects including moving the Traffic Signalization replacement from Electric to this fund.
- \$341,000 for the payment on two new fire trucks in the Fire Assessment Fee Fund
- \$230,300 for vehicles in the Vehicle Replacement Fund

Page Three of Five Transmittal Letter

- \$5,942,000 to rebuild Public Works Complex, Police Storage, Recreation/IT Gym and Service Center and a Clinic (Borrowing Pledging Utility Taxes with a bank loan)
- \$16,740,000 for the improvements to Britt Road Extension, SR44 Utility Relocations, Wekiva 3A & 3B Extensions, Innovation District Loop, Wolf Branch Loop and US 441 Relocations from Lincoln to SR44 . These projects will require borrowing of funds. We will explore the State Revolving Fund as well as traditional bonding and bank notes.

The tentative budget includes many of the other smaller capital improvement projects contained in the Capital Improvements Program (CIP) previously presented.

- During the CIP workshop a desire to rebuild the old Public Works building was determined to be a worthwhile endeavor, which would improve the neighborhood and reunite the public works crews back to one central location in the City. This would also eliminate the requirement to lease a facility which is located on the westerly border of the City.
- The Britt Rd. extension will serve three purposes: 1) will provide a completed loop for the Lakes of Mount Dora and Loch Leven subdivisions; 2) will provide the base for expansion to the eastern areas along Britt Rd. from Wolf Branch to SR44; and 3) will provide better fire flows to communities in the area.
- The extension along SR46 will provide the expansion as the parkway is complete and when the innovation district gets its start. We will have coverage up to Round Lake Rd. allowing for servicing the expansion on both sides of SR46.
- The relocations along CR44B are in the works and are expected sooner than later. We need to be in a position to provide funding for this project. This project may be two years out, but needs to be considered as part of the bundling of projects securing the necessary dollars in a one-time effort.

One of the themes mentioned earlier is to prepare for future growth and economic development. The final General Fund budget has \$83,333 reserved in the other general government program on page III-14 of the document. It is recognized that we need to develop a plan to facilitate development of the Innovation District as the Wekiva Parkway extension approaches completion in 2019. City Administration will work this upcoming year with economic development partners and stakeholders in developing a detailed plan involving land assembly and recruitment. Additionally, it is important that the City focus on the major projects involving utility relocations and the Britt Road extension. These projects are critical to addressing current water pressure issues effecting existing customers, system redundancy, and setting the stage for development in the southeast corner of the City.

As mentioned earlier, the City's financial direction is improving but there are still a number concerns and challenges.

- The need to maintain the current millage rate of 5.9970 is extremely important. We still have many requirements which need to be addressed. Maintenance on our existing buildings, improving the recreational desires of the community providing an outlet for both youth and adults to enjoy their quality time from the day to day activities of life.
- There is still apprehension regarding the long-term reliability of some of the major revenue sources. Existing property values are anticipated to increase in the future but will be limited to 3% for residential. The main growth will come from the expansion of new residential developments and quality commercial property along SR441 and SR46.
  - Gas tax revenues are stable but should not be counted for expansion since consumers adjust their habits according to the price of gas.
  - Utility taxes are subject to the economy and weather patterns as power costs and consumption behavior appear to be stable.
  - Sales tax continues to be stable and will generally increase as our population increases. Within the next five years a significant increase may be expected but during the interim the increased growth will be modest as the money is distributed based on the population of the City compared to the rest of the county.

We will continue to monitor all of the above concerns.

- Our Stormwater Utility reserves are low. However, with time and deferring projects, we can return them to an acceptable level over the next few years.
- The economic downturn of 2008 and 2009 required that many municipalities to become more effective and efficient. Generally, we are much better organizations as a result of this difficult period of reorganization. However, while we always pursue opportunities to be more efficient, the low hanging fruit has been picked. It needs to be recognized that the opportunities to cut cost without significantly impacting services, no longer exists. Related to this, part of the budget has address deferred maintenance issues with some of our City facilities with the hiring of an electrician and a skilled m. The focus is to address these deficiencies before building something new.
- The City of Mount Dora is poised for growth. With that comes a number of challenges which includes having the physical infrastructure in place when the commercial and residential development takes place. Also, the City needs to evaluate the future demand for all city services and develop a model in which that service demand is met as the growth takes place. There will be an impulse to reduce the millage rate as growth takes place; this should be avoided at this time, since the City also needs to keep pace with economic cost changes just as other entities must deal with increases in the cost of living. A reduction may come at the expense of the City's ability to continue delivering high level services as demand rises. From a land use perspective, it is important that this growth complements the existing character of our community.

I will continue working with department heads to develop work plans based on the adopted budget as well as providing quality leadership while the City Council pursues the securement of a permanent City Manager.

In conclusion, I would like to acknowledge all the department heads and administrative staff as well as Finance Director Mike Sheppard, for their assistance and input into this comprehensive document.



Kim Leinbach

Interim City Manager

## **Budget Policies and Procedures**

Each Budget Year, the City reviews its existing Budget Policies and Procedures. The following section outlines the current year recommendations:

1. Each year all of the Departments and Divisions submit budget requests for the operating and capital items for review by the City Manager and Finance. All Unfunded Items are reviewed to determine if money is available within the projected revenues to budget the request or whether to forward the request to City Council for their review. Unfunded Items for the current level of operations are given priority over other requests.
2. Budgetary controls are set at the fund level allowing Budget Amendments within each fund to be made by the City Manager, when the change is under \$25,000. Additionally the amendments must be revenue/expenditure neutral. Any increase in total expenditures within a fund must identify a new, specific revenue source, or reserves, and be approved by City Council. Any changes in the amounts designated as Reserves, Contingencies or in total revenues in a fund require a Budget Amendment passed by the City Council. Any statutory requirements for Budget Amendments will be presented to City Council at on least a quarterly basis.
3. Similar to past years, all funds except the three pension plans are budgeted. The pension plans are maintained by the City as Pension Trust Funds and are included as part of the City's reporting entity. However, they are not included in the City's Budget as their resources are not available to support any other City programs and funding is determined by an annual actuarial calculation. Adoption of the Budget in conjunction with the annual adoption of the Purchasing Policy provides the necessary appropriation as required.
4. In order to communicate and establish what the City of Mount Dora considers adequate Reserves, the City Council has adopted targets for Reserves that will be maintained for the General and all Enterprise Funds, except the Cemetery Fund.
5. The Final Budgets for all funds submitted to City Council for adoption shall be balanced. A balanced budget is where there are sufficient revenues and all other resources including reserves equal all proposed expenditures, transfers and future reserves.

6. Each year, the City prepares a five-year Capital Improvement Program (CIP), which is reviewed by the City Council at a special meeting prior to the preparation of the departmental budgets. Based upon this review, changes are made to the recommended list. In Section IV of this Budget document is the revised CIP along with the recommended sources for funding.
7. The City has developed and adopted an Equipment Replacement Program for funding of replacements to the existing fleet of vehicles and major equipment. In addition, a program for funding of facility repairs will need to be developed to provide sufficient funds annually to maintain the various facilities in every fund. Funding for this program has been significantly diminished due to reduced revenues and has been temporarily suspended for most of the General Fund Departments.
8. The Budget is prepared at the direction of the City Manager for review and approval by the City Council. The Budget process and documents follow all appropriate State Statutes and the Auditor General's Regulations. The budgets for the General and Special Revenue Funds are prepared using a modified accrual basis of accounting, where revenues are recognized when they become measureable and available to finance expenditures of the fiscal period. Expenditures are recognized when the fund liability is incurred except for unmatured interest on general long-term debt, which is recognized when due and the non-current portion of accrued vacation and sick leave.
9. The Budget revenue estimates reflect no less than 95% of the anticipated receipts. The appropriations include sufficient itemized detail for authorization required by law. All Contingencies for all budgeted funds are specifically identified.
10. Through the budgeting process, the CRA, NECRA, Law Enforcement, Fire Assessment and Capital Improvement Funds are restricted for capital Improvements activity. The Protection Services Fund is restricted to building inspection services.
11. Each year, not later than July 31<sup>st</sup>, the City Manager prepares and presents to the City Council a Budget for the ensuing year and a recommended maximum millage rate. City Council reviews such Budget and gives direction as to the Proposed Maximum Millage Rate and the date of the First Public Hearing, which is forwarded to the Property Appraiser for inclusion in the TRIM Notice.

12. Florida Statute Sec. 166.241 requires that municipalities establish a fiscal year beginning October 1<sup>st</sup> and ending September 30<sup>th</sup> of each year. In accordance with the City Charter, the City Manager shall prepare and recommend to the City Council a budget for the succeeding year. The budget is a document resulting in a plan to allocate the resources to achieve the best results for each department as they administer their functions to the citizens of the city. The budget addresses both the operational and capital needs of the city.
13. Each year during the Truth In Millage (TRIM) process the City must hold two hearings. The first is a tentative budget hearing which will adopt a millage rate and budget for the City. The second hearing adopts the final budget and millage rate for the City. In the past, these hearings are separate from regularly scheduled council meetings and must not conflict with the Lake County Board of County Commission and the Lake County School Board meetings. All meetings must be held after 5:00pm on Monday through Friday or anytime on Saturday. No hearings are allowed on Sunday. (FS 200.065(2)(e)2)

The Meeting for the Lake County School Board budget hearing is on:

Monday September 12<sup>th</sup>.

The Lake County Board of County Commissioners budget hearings are on:

Tuesday September 13<sup>th</sup>  
and  
Tuesday September 27<sup>th</sup>

The proposed dates of the City of Mount Dora Hearings are:

Thursday September 8<sup>th</sup> at 5:30pm  
and  
Thursday September 22<sup>nd</sup> at 5:30pm

At both of these hearings the increase in millage if any over the roll-back rate will be announced as well as the reason for the increase in ad-valorem tax revenues. At all hearings the governing body hears comments about the proposed tax increase and explains the reason for the proposed increase over the roll-back rate. The public may speak and ask questions before the City Council adopts any measures.



## **Section II**

Budget Summary  
Workforce Recap and Changes  
Capital Budget

This page left intentionally blank



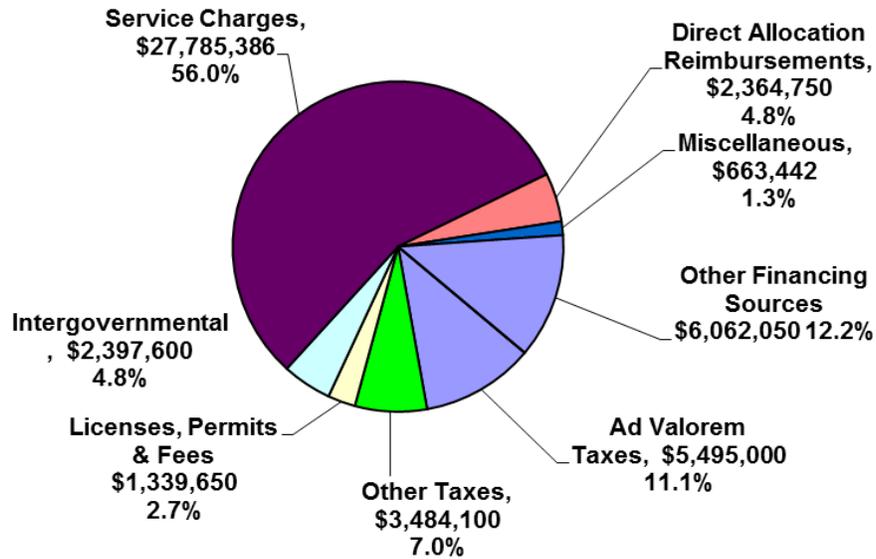
**CITY OF MOUNT DORA  
2015-16 BUDGET SUMMARY**

	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Total
<b>REVENUES</b>							
Property Tax	4,841,304	653,696	-	-	-	-	5,495,000
Other Taxes	371,600	1,219,000	-	-	-	-	1,590,600
Utility Service Taxes	-	1,303,500	-	-	-	-	1,303,500
Telecommunications Taxes	-	590,000	-	-	-	-	590,000
Permits and Fees	743,150	596,500	-	-	-	-	1,339,650
Intergovernmental	1,841,850	555,750	-	-	-	-	2,397,600
Charges for Services	446,400	996,225	-	-	23,154,000	3,188,761	27,785,386
Fines and Forfeitures	45,700	-	-	-	-	-	45,700
Miscellaneous	2,624,292	89,000	1,150	6,062,050	225,550	42,500	9,044,542
<b>Total Revenues</b>	<b>10,914,296</b>	<b>6,003,671</b>	<b>1,150</b>	<b>6,062,050</b>	<b>23,379,550</b>	<b>3,231,261</b>	<b>49,591,978</b>
<b>OTHER SOURCES</b>							
Transfers In	4,888,202	240,000	320,000	-	96,000	-	5,544,202
<b>Total Other Sources</b>	<b>4,888,202</b>	<b>240,000</b>	<b>320,000</b>	<b>-</b>	<b>96,000</b>	<b>-</b>	<b>5,544,202</b>
<b>Total Revenue and Other Sources</b>	<b>15,802,498</b>	<b>6,243,671</b>	<b>321,150</b>	<b>6,062,050</b>	<b>23,475,550</b>	<b>3,231,261</b>	<b>55,136,180</b>
<b>EXPENDITURES</b>							
General Government	4,970,484	1,281,269	-	320,000	-	2,879,400	9,451,153
Public Safety	7,537,579	984,534	-	92,000	-	43,500	8,657,613
Physical Environment	-	-	-	-	19,655,265	58,800	19,714,065
Transportation	1,029,245	767,500	-	3,000,000	-	45,000	4,841,745
Culture/Recreation	1,928,034	604,371	-	2,650,000	-	21,000	5,203,405
Debt Service	-	350,715	319,700	-	420,000	-	1,090,415
<b>Total Expenditures</b>	<b>15,465,342</b>	<b>3,988,389</b>	<b>319,700</b>	<b>6,062,000</b>	<b>20,075,265</b>	<b>3,047,700</b>	<b>48,958,396</b>
<b>OTHER USES</b>							
Transfers Out	336,000	1,973,002	-	-	3,235,200	-	5,544,202
<b>Total Other Uses</b>	<b>336,000</b>	<b>1,973,002</b>	<b>-</b>	<b>-</b>	<b>3,235,200</b>	<b>-</b>	<b>5,544,202</b>
<b>Total Expenditures and Other Uses</b>	<b>15,801,342</b>	<b>5,961,391</b>	<b>319,700</b>	<b>6,062,000</b>	<b>23,310,465</b>	<b>3,047,700</b>	<b>54,502,598</b>
<b>ADD. (REDUCTIONS) TO FUND BAL.</b>	<b>1,156</b>	<b>282,280</b>	<b>1,450</b>	<b>50</b>	<b>165,085</b>	<b>183,561</b>	<b>633,582</b>
<b>ESTIMATED BEGINNING FUND BAL.</b>	<b>4,070,900</b>	<b>2,348,553</b>	<b>100,000</b>	<b>91,494</b>	<b>50,313,911</b>	<b>2,158,031</b>	<b>59,082,889</b>
<b>PROJECTED ENDING FUND BALANCE</b>							
<b>RESTRICTED FUND BALANCE (1)</b>	<b>14,960</b>	<b>360,644</b>	<b>101,450</b>	<b>-</b>	<b>41,330,439</b>	<b>693,331</b>	<b>42,500,824</b>
<b>RESERVES PER POLICY (2)</b>	<b>1,561,701</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,092,038</b>	<b>-</b>	<b>4,653,739</b>
<b>UNDESIGNATED FUND BALANCE</b>	<b>2,529,595</b>	<b>2,270,189</b>	<b>-</b>	<b>91,544</b>	<b>6,056,519</b>	<b>1,648,261</b>	<b>12,596,108</b>
<b>PROJECTED ENDING FUND BALANCE</b>	<b>4,072,056</b>	<b>2,630,833</b>	<b>101,450</b>	<b>91,544</b>	<b>50,478,996</b>	<b>2,341,592</b>	<b>59,716,471</b>

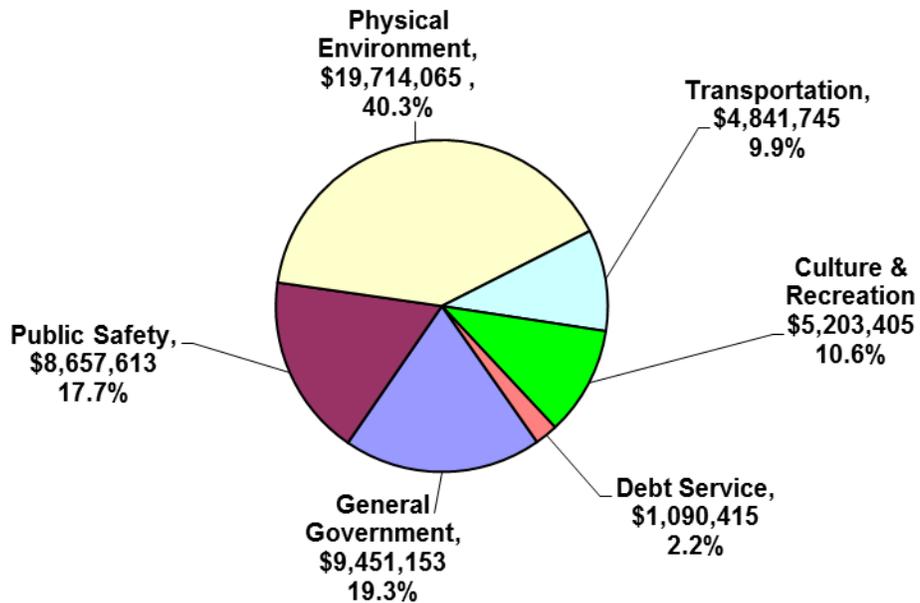
(1) Restricted Fund Balances equal Prepaid and Inventory in General Fund plus Capital Assets in Enterprise Funds.

(2) Minimum Reserves for General Fund are 10%; Electric 15%; Water & Wastewater 15%; Sanitation 5%; and Stormwater 15% per City policy. Percentage are applied to the greater of revenues plus recurring transfers out based upon prior year's audit.

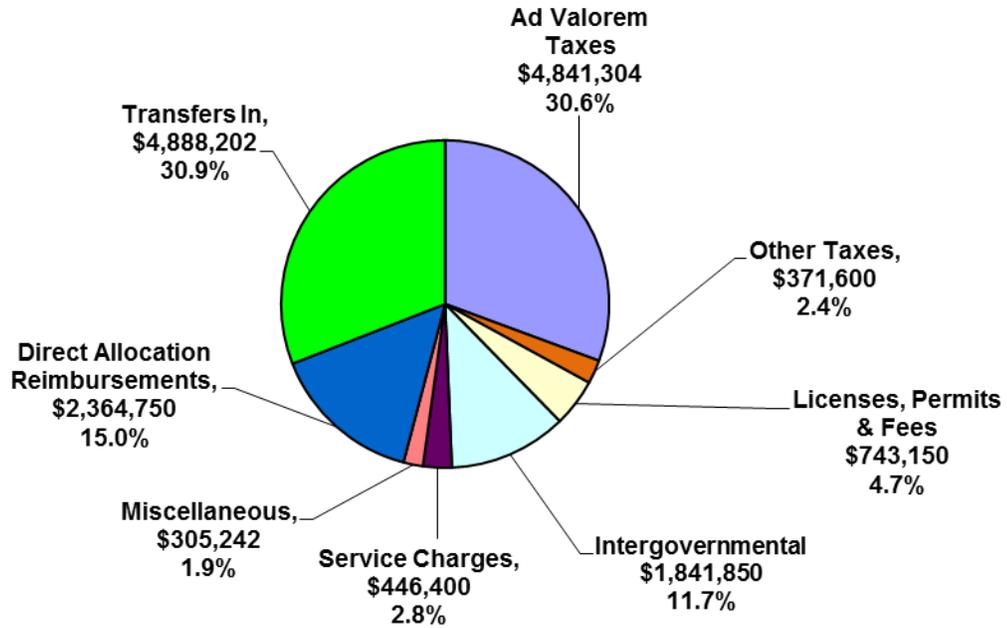
## WHAT ARE THE SOURCES FOR THE BUDGET? ALL FUNDS FY 2016-17



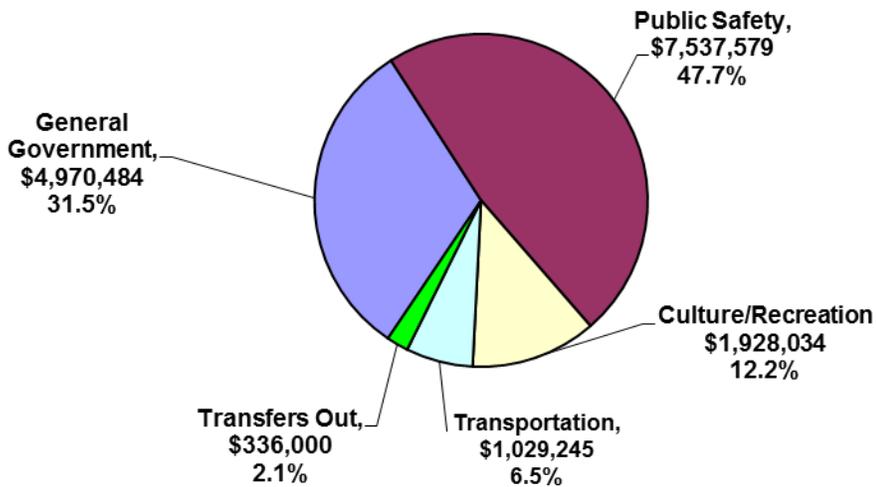
## HOW ARE THE FUNDS SPENT? ALL FUNDS FY 2016-17



## WHAT ARE THE SOURCES FOR THE GENERAL FUND BUDGET FY 2016-17?



## HOW ARE THE FUNDS SPENT IN THE GENERAL FUND FY 2016-17 ?



**CITY OF MOUNT DORA  
WORKFORCE RECAP  
2016-17 BUDGET**

<b>Title</b>	<b>2011 FTEs</b>	<b>2011 Actual*</b>	<b>2012 FTEs</b>	<b>2012 Actual*</b>	<b>2013 FTEs</b>	<b>2013 Actual*</b>	<b>2014 FTEs</b>	<b>2014 Actual*</b>
Legislative	3.50	\$ 44,195	3.50	\$ 42,836	3.50	\$ 43,212	3.50	\$ 46,693
City Manager	1.40	149,655	1.40	152,814	1.40	156,807	1.40	160,250
Public Relations	0.00	-	1.00	14,616	1.00	40,155	1.00	41,590
City Clerk	0.60	31,828	0.60	32,633	1.20	34,122	1.20	44,018
Finance	4.60	246,680	4.60	256,069	4.60	275,821	4.50	263,599
Customer Service	6.10	192,242	6.10	194,548	6.10	199,723	6.10	216,816
Purchasing	1.80	74,602	1.80	76,542	2.00	87,476	2.00	94,479
Human Resources	2.00	122,957	2.00	125,679	2.00	129,866	2.00	134,512
Planning and Development	3.26	177,992	3.26	182,764	3.26	188,766	3.26	198,768
Information Technology	4.10	188,237	4.10	194,697	4.10	201,349	4.20	228,426
Building Maintenance	7.20	253,591	7.70	275,263	8.30	281,409	8.30	268,728
<b>Total - General Government</b>	<b>34.56</b>	<b>1,481,979</b>	<b>36.06</b>	<b>1,548,461</b>	<b>37.46</b>	<b>1,638,706</b>	<b>37.46</b>	<b>1,697,879</b>
Police Department**	42.46	2,156,207	41.46	2,073,821	40.46	2,126,128	40.46	2,246,941
Police Communications	8.63	270,550	8.63	296,268	8.63	323,559	8.63	318,840
Fire Department**	25.00	1,295,697	25.00	1,316,852	25.25	1,355,803	25.25	1,398,926
<b>Total - Public Safety</b>	<b>76.09</b>	<b>3,722,454</b>	<b>75.09</b>	<b>3,686,941</b>	<b>74.34</b>	<b>3,805,490</b>	<b>74.34</b>	<b>3,964,707</b>
Roads & Streets	8.55	317,273	8.55	322,665	8.75	339,715	8.20	310,886
Engineering	1.15	67,177	0.85	54,633	0.85	50,650	0.85	52,223
<b>Total Transportation</b>	<b>9.70</b>	<b>384,450</b>	<b>9.40</b>	<b>377,298</b>	<b>9.60</b>	<b>390,365</b>	<b>9.05</b>	<b>363,109</b>
Library Services	9.35	331,461	9.35	325,381	9.35	334,543	9.35	347,243
Recreation	4.89	131,470	3.94	140,048	4.89	148,351	4.89	164,794
Aquatics	1.12	15,872	1.17	16,858	1.17	17,425	0.97	20,620
Community Building	0.25	313	0.25	439	0.50	13,969	0.50	19,114
Parks Maintenance	7.25	247,763	7.25	257,433	7.25	264,324	7.25	270,428
<b>Total Culture and Recreation</b>	<b>22.86</b>	<b>726,879</b>	<b>21.96</b>	<b>740,159</b>	<b>23.16</b>	<b>778,612</b>	<b>22.96</b>	<b>822,199</b>
<b>Total General Fund</b>	<b>143.21</b>	<b>6,315,762</b>	<b>142.51</b>	<b>6,352,859</b>	<b>144.56</b>	<b>6,613,173</b>	<b>143.81</b>	<b>6,847,894</b>
CRA	4.00	124,827	4.00	134,100	4.00	141,882	4.00	138,244
NECRA	1.50	86,128	1.50	72,534	1.50	67,664	1.50	81,239
Protective Inspections	7.24	404,321	5.24	301,256	5.24	242,898	4.84	223,055
Special Events***	-	-	-	-	-	-	0.00	-
Electric	11.05	601,067	11.05	614,393	11.05	606,778	11.00	605,287
Water & Wastewater	30.20	1,219,532	30.30	1,215,694	31.53	1,290,070	32.20	1,306,510
Sanitation	1.25	41,064	1.25	40,297	1.28	42,460	1.23	39,110
Stormwater	3.80	167,937	4.00	179,326	4.15	197,731	4.15	188,327
Cemetery Maintenance	2.35	64,960	1.85	60,399	1.85	56,740	1.85	64,228
Motorpool	1.56	52,290	1.56	50,025	1.56	29,295	0.85	24,103
<b>Total Other Funds</b>	<b>62.95</b>	<b>2,762,126</b>	<b>60.75</b>	<b>2,668,024</b>	<b>62.15</b>	<b>2,675,518</b>	<b>61.61</b>	<b>2,670,103</b>
<b>Total City</b>	<b>206.16</b>	<b>9,077,888</b>	<b>203.28</b>	<b>9,020,883</b>	<b>206.71</b>	<b>9,288,691</b>	<b>205.42</b>	<b>9,517,997</b>

\*Prior year amounts may be adjusted for comparison purposes

\*\*Police Officers and Firefighters are shown as 1 FTE even though they may be scheduled to work in excess of 2080 hours per year.

\*\*\* Special Events Fund was created for the 2104-15 Budget

**CITY OF MOUNT DORA  
WORKFORCE RECAP  
2016-17 BUDGET**

Title	2015		2016 FTEs	2016		2017 FTEs	2017		2017 VS 2017. FTE Change	% Inc. (Dec.)
	2015 FTEs	Original Budget		Final Budget	Final Budget		Final Budget			
Legislative	3.500	\$ 47,300	3.500	\$ 47,300	3.500	\$ 47,268	-	-	-0.07%	
City Manager	1.400	167,050	1.550	197,750	1.250	155,606	(0.300)	-	-21.31%	
Public Relations	1.000	46,700	1.000	49,450	1.000	61,660	-	0.400	24.69%	
City Clerk	1.350	63,500	1.350	65,500	1.750	107,995	-	0.300	64.88%	
Finance	4.300	247,950	4.300	263,500	4.600	265,932	-	0.280	0.92%	
Customer Service	6.420	242,850	9.020	326,700	9.300	336,640	-	0.280	3.04%	
Purchasing	2.000	94,600	2.000	96,600	2.000	99,098	-	0.350	2.59%	
Human Resources	2.250	149,200	2.250	153,750	2.600	171,891	-	0.350	11.80%	
Planning and Development	3.260	205,750	3.120	215,650	3.120	202,773	-	-	-5.97%	
Information Technology	4.200	225,050	4.200	229,550	4.200	239,833	-	-	4.48%	
Building Maintenance	9.100	332,250	9.100	339,100	11.400	411,662	-	2.300	21.40%	
<b>Total - General Government</b>	<b>38.780</b>	<b>1,822,200</b>	<b>41.390</b>	<b>1,984,850</b>	<b>44.720</b>	<b>2,100,358</b>	<b>3.330</b>	<b>-</b>	<b>5.82%</b>	
Police Department**	42.720	2,189,650	44.010	2,309,100	44.010	2,558,180	-	-	10.79%	
Police Communications	8.880	315,950	8.880	327,850	8.880	340,013	-	-	3.71%	
Fire Department**	25.250	1,442,950	25.400	1,442,500	26.400	1,583,249	-	1.000	9.76%	
<b>Total - Public Safety</b>	<b>76.850</b>	<b>3,948,550</b>	<b>78.290</b>	<b>4,079,450</b>	<b>79.290</b>	<b>4,481,442</b>	<b>1.000</b>	<b>-</b>	<b>9.85%</b>	
Roads & Streets	8.000	302,500	8.175	312,600	8.150	320,761	-	(0.025)	2.61%	
Engineering	0.900	58,350	0.925	61,250	0.900	62,355	-	(0.025)	1.80%	
<b>Total Transportation</b>	<b>8.900</b>	<b>360,850</b>	<b>9.100</b>	<b>373,850</b>	<b>9.050</b>	<b>383,116</b>	<b>-</b>	<b>(0.050)</b>	<b>2.48%</b>	
Library Services	9.840	349,100	9.840	356,450	9.920	373,605	-	0.080	4.81%	
Recreation	4.060	127,950	4.730	146,100	4.730	170,072	-	-	16.41%	
Aquatics	0.970	23,850	0.970	24,100	0.970	29,151	-	-	20.96%	
Community Building	0.000	-	0.000	-	-	-	-	-	N/A	
Parks Maintenance	6.750	253,700	6.750	260,350	6.750	268,438	-	-	3.11%	
<b>Total Culture and Recreation</b>	<b>21.620</b>	<b>754,600</b>	<b>22.290</b>	<b>787,000</b>	<b>22.370</b>	<b>841,266</b>	<b>0.080</b>	<b>-</b>	<b>6.90%</b>	
<b>Total General Fund</b>	<b>146.150</b>	<b>6,886,200</b>	<b>151.070</b>	<b>7,225,150</b>	<b>155.430</b>	<b>7,806,182</b>	<b>4.360</b>	<b>-</b>	<b>8.04%</b>	
CRA	3.550	139,800	3.550	149,700	4.200	159,955	-	0.650	6.85%	
NECRA	1.950	93,000	1.950	97,400	1.950	99,164	-	-	1.81%	
Protective Inspections	4.240	242,150	4.230	250,000	4.230	257,455	-	-	2.98%	
Special Events***	2.000	201,950	2.000	206,600	2.000	243,537	-	-	17.88%	
Electric	11.300	649,850	11.350	691,300	11.030	744,591	-	(0.320)	7.71%	
Water & Wastewater	31.100	1,338,850	29.150	1,226,150	30.170	1,299,708	-	1.020	6.00%	
Sanitation	1.200	41,350	1.250	44,750	1.230	45,101	-	(0.020)	0.78%	
Stormwater	3.150	144,850	3.150	142,400	3.530	114,988	-	0.380	-19.25%	
Cemetery Maintenance	1.850	59,300	1.850	61,050	1.850	61,791	-	-	1.21%	
Motorpool	0.350	22,500	0.000	-	-	-	-	-	N/A	
<b>Total Other Funds</b>	<b>60.690</b>	<b>2,933,600</b>	<b>58.480</b>	<b>2,869,350</b>	<b>60.190</b>	<b>3,026,290</b>	<b>1.710</b>	<b>-</b>	<b>5.47%</b>	
<b>Total City</b>	<b>206.840</b>	<b>9,819,800</b>	<b>209.550</b>	<b>10,094,500</b>	<b>215.620</b>	<b>10,832,472</b>	<b>6.070</b>	<b>-</b>	<b>7.31%</b>	

\*Prior year amounts may be adjusted for comparison purposes

\*\*Police Officers and Firefighters are shown as 1FTE even though they may be scheduled to work in excess of 2080 hours per year.

\*\*\* Special Events Fund was created for the 2104-15 Budget

**CITY OF MOUNT DORA  
CHANGES IN FTE's  
2016-17 BUDGET**

<b>Departments/Positions</b>	<b>Alloc./Title</b>		<b>Change</b>	<b>Total</b>
	<b>Changes</b>	<b>FT/PT</b>		
City Manager				
HR to City Manager/less Asst. City Manager	(3)	F/T	<u>(0.300)</u>	
Total Change				(0.300)
City Clerk				
Move from City Manager to City Clerk	(2)	F/T	<u>0.400</u>	
Total Change				0.400
Finance				
Hired lower Pay to replace retirement and had retirement manage investments	(1)	P/T	<u>0.30</u>	
Total Change				0.300
Customer Service				
Customer Service Rep. I From PT to FT		F/T	<u>0.280</u>	
Total Change				0.280
Human Resources				
Add Part-Time to replace change and assist with health insurance (Funded by Self- Ins. Fd.)	(1)	P/T	<u>0.350</u>	
Total Change				0.350
Building Maintenance				
Skilled Trades worker PT to FT	(1)	F/T	0.300	
Electricion		F/T	1.000	
Skilled Trades worker		F/T	<u>1.000</u>	
Total Change				2.300
Fire				
Fire Lieutenant	(1)	F/T	<u>1.000</u>	
Total Change				1.000
Roads & Streets				
Reallocations	(2)	N/A	<u>(0.025)</u>	
Total Change				(0.025)
Engineering				
Reallocations	(2)	N/A	<u>(0.025)</u>	
Total Change				(0.025)
Library				
Library Pages - Additional P-T	(1)	P/T	<u>0.080</u>	
Total Change				0.080
Total General Fund Changes				<u>4.360</u>

**CITY OF MOUNT DORA  
CHANGES IN FTE's  
2016-17 BUDGET**

<b>Departments/Positions</b>	<b>Alloc./Title</b>		<b>Change</b>	<b>Total</b>
	<b>Changes</b>	<b>FT/PT</b>		
CRA				
Parks Specialist	(1)	F/T	<u>0.650</u>	
Total Change				0.650
Electric Fund				
Reallocation of Personnel	(2)	N/A	<u>(0.320)</u>	
Total Change				(0.320)
Water & Wastewater Fund				
Reallocation of Personnel	(2)	N/A	<u>1.020</u>	
Total Change				1.020
Sanitation Fund				
Reallocation of Personnel	(2)	N/A	<u>(0.020)</u>	
Total Change				(0.020)
Stormwater Fund				
Maintenance Worker	(1)	F/T	1.000	
Reallocation of Personnel	(2)	N/A	<u>(0.620)</u>	
Total Change				0.380
Total All Funds				<u><u>6.070</u></u>

- (1) New Position
- (2) Transfers between departments
- (3) Changes due to reorganization

CITY OF MOUNT DORA  
CAPITAL BY FUND, DEPARTMENT AND DIVISION  
2016-17 BUDGET

Fund/Department/Division	2013 Actual	2014 Actual	2015 Actual	2016 Final Budget	2017 Tentative Budget
<b>General Government</b>					
Customer Service	\$ -	\$ 1,647	\$ -	\$ 29,000	\$ -
Information Technology	39,470	59,342	45,600	52,450	-
Police	38,103	44,386	-	-	-
Fire	7,781	15,111	11,800	-	-
Roads and Streets	205	2,400	-	-	-
Library	36,324	38,929	31,500	35,000	30,000
Simpson House	-	-	-	-	-
Recreation	8,578	-	8,350	2,550	5,725
Building Maintenance	3,718	5,295	18,350	4,800	-
Parks	1,862	15,058	10,600	2,000	-
Aquatics	-	4,402	5,500	7,500	6,500
Community Center	7,639	1,332	2,000	-	-
<b>Subtotal - General Government</b>	<b>143,680</b>	<b>187,902</b>	<b>133,700</b>	<b>133,300</b>	<b>42,225</b>
<b>Community Redevelopment Agency</b>	<b>2,426,934</b>	<b>700,204</b>	<b>910,000</b>	<b>-</b>	<b>101,600</b>
<b>Northeast Redevelopment Agency</b>	<b>55,748</b>	<b>327,631</b>	<b>200,000</b>	<b>300,000</b>	<b>-</b>
<b>Protective Inspections</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Discretionary Sales Tax</b>	<b>1,096,054</b>	<b>673,996</b>	<b>1,026,100</b>	<b>1,139,900</b>	<b>1,278,310</b>
<b>Impact Fees</b>	<b>1,404,134</b>	<b>628,908</b>	<b>125,000</b>	<b>577,800</b>	<b>106,000</b>
<b>Fire Special Assessment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>341,500</b>	<b>341,000</b>
<b>Community Development Grant</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Designated Capital Projects</b>	<b>27,995</b>	<b>17,357</b>	<b>45,950</b>	<b>-</b>	<b>5,942,000</b>
<b>Special Capital Projects</b>	<b>17,760</b>	<b>112,034</b>	<b>40,000</b>	<b>-</b>	<b>-</b>
<b>Electric</b>	<b>942,399</b>	<b>921,767</b>	<b>987,100</b>	<b>388,500</b>	<b>280,500</b>
<b>Water/Wastewater</b>	<b>3,749,418</b>	<b>5,845,472</b>	<b>6,427,700</b>	<b>1,127,750</b>	<b>1,925,539</b>
<b>Wastewater Impact Fee</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>975,000</b>	<b>-</b>
<b>Water Impact Fee</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>375,000</b>	<b>-</b>
<b>Water/Wastewater Construction Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,749,050</b>	<b>16,740,000</b>
<b>Sanitation</b>	<b>-</b>	<b>27,762</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Stormwater</b>	<b>1,294,754</b>	<b>1,242,521</b>	<b>575,000</b>	<b>438,000</b>	<b>120,000</b>
<b>Cemetery</b>	<b>1,078</b>	<b>5,015</b>	<b>4,000</b>	<b>4,000</b>	<b>42,500</b>
<b>Motorpool/Vehicle Replacement</b>	<b>235,910</b>	<b>332,924</b>	<b>147,200</b>	<b>30,000</b>	<b>230,300</b>
<b>TOTAL</b>	<b>\$ 11,395,864</b>	<b>\$ 11,023,493</b>	<b>\$ 10,621,750</b>	<b>\$ 7,579,800</b>	<b>\$ 27,149,974</b>

City of Mount Dora  
Detail Capital Non-Utilty  
2016-17 Budget

Fund/Department	Capital - Short Description	CAPITAL - Full Description	Amount	Land & Imp.	Buildings	Meters	Vehicles	Equipment	Computers	Library Mat.
Library	Books, Periodicals, DVD's, CD's	Replacement of Books & Materials	30,000	-	-	-	-	-	-	30,000
Recreation	Swing Frame	New Frame for Swing Gilbert Park	5,725	-	-	-	-	5,725	-	-
Aquatics	Pool Pump & Impeller..	Replacement of existing equipment	6,500	-	-	-	-	6,500	-	-
CRA	Parking Study	Short Term Parking Study Improvement	100,000	100,000	-	-	-	-	-	-
CRA	Pressure Washer	Commercial Washer to Keep Area Cleaned	1,600	-	-	-	-	1,600	-	-
Discretionary Sales Tax	Facility Upgrades A-21 CIP	Provision for Upgrades and repairs to facilities	108,000	-	108,000	-	-	-	-	-
Discretionary Sales Tax	Computer Replacement	Moved from General Fund	56,400	-	-	-	-	-	56,400	-
Discretionary Sales Tax	I Pads	City Council	7,000	-	-	-	-	-	7,000	-
Discretionary Sales Tax	I Pads	Building Maint.	3,000	-	-	-	-	-	3,000	-
Discretionary Sales Tax	Community Building Sound System Upgrade	Improve the ability to rent the building	91,660	-	-	-	-	91,660	-	-
Discretionary Sales Tax	City Hall Security	Provide additional Security to City Hall	80,000	-	-	-	-	80,000	-	-
Discretionary Sales Tax	Network Infrastructure Upgrade	To add and replace IT Network Equipment	86,500	-	-	-	-	86,500	-	-
Discretionary Sales Tax	Street Resurfacing Program A-6 CIP	Continuous program with pavement markings	450,000	450,000	-	-	-	-	-	-
Discretionary Sales Tax	Traffic Signalization	Downtown Replacements	117,500	117,500	-	-	-	-	-	-
Discretionary Sales Tax	Sidewalks ADA Compliance A-7 CIP	To meet ADA compliance	200,000	200,000	-	-	-	-	-	-
Discretionary Sales Tax	A/C Replacement Public Safety Building	Air Condition scheduled Replacement	14,750	-	-	-	-	14,750	-	-
Discretionary Sales Tax	Software	Core Firewall	10,000	-	-	-	-	-	10,000	-
Discretionary Sales Tax	Software	Fax Software to all locations to Computer	6,000	-	-	-	-	-	6,000	-
Discretionary Sales Tax	Software	Performance Monitoring Software	5,500	-	-	-	-	-	5,500	-
Discretionary Sales Tax	Software	Internal Vulnerability	4,500	-	-	-	-	-	4,500	-
Discretionary Sales Tax	Bariatric Chairs (2)	To carry patients safely down stairs	7,000	-	-	-	-	-	7,000	-
Discretionary Sales Tax	Rit Bag	Needed for Rapid Intervention Team	3,500	-	-	-	-	-	3,500	-
Discretionary Sales Tax	Hydro vent	Transitional fire attack w/ small crew	4,000	-	-	-	-	-	4,000	-
Discretionary Sales Tax	Video Laryngoscope	For 3rd ALS package	2,000	-	-	-	-	-	2,000	-
Discretionary Sales Tax	SCBA's (3)	Breath Apparatus	21,000	-	-	-	-	-	21,000	-
Impact Fees - Library	Books & Other Library Material	Continuous Program	35,000	-	-	-	-	-	-	35,000
Impact Fees - Parks	Lincoln Ballfields Bleachers Pads	Provide Safety for seating of fans	23,500	23,500	-	-	-	-	-	-
Impact Fees - Parks	Donnelly Park Pickle ball Shade	Provide Shade for Participants	23,500	23,500	-	-	-	-	-	-
Impact Fees - Fire	Mobile Data Terminal	Provide Live information to responders	24,000	-	-	-	-	-	24,000	-
Fire Special Assessment	Lease Purchase of Fire Trucks	Three Year Lease Payment on Fire Trucks	341,000	-	-	-	-	341,000	-	-
Capital Project Fund	Public Works Complex	Return all members to a Central Locations	3,000,000	-	3,000,000	-	-	-	-	-
Capital Project Fund	Clinic	Provide a Clinic for Employees	200,000	-	200,000	-	-	-	-	-
Capital Project Fund	Police Storage	Evidence and other found property	92,000	-	92,000	-	-	-	-	-
Capital Project Fund	Recreation/ IT	Gym/Service Center.Office	2,650,000	-	2,650,000	-	-	-	-	-

City of Mount Dora  
Detail Capital  
2016-17 Budget

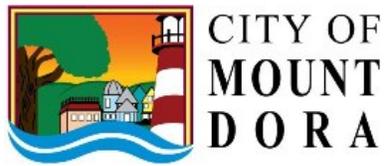
Fund/Department	Capital - Short Description	CAPITAL - Full Description	Amount	Land & Imp.	Buildings	Meters	Vehicles	Equipment	Computers	Library Mat.
Electric	Substation R & R	Substation maintenance	10,500	-	-	-	-	10,500	-	-
Electric	Street Light - R & R	Renewals & Replacements	5,500	5,500	-	-	-	-	-	-
Electric	Overhead - R & R	Renewals & Replacements	31,000	31,000	-	-	-	-	-	-
Electric	Underground - R & R	Renewals & Replacements	47,000	47,000	-	-	-	-	-	-
Electric	New Services	New Services - Offset by Jobbing revenue	51,500	51,500	-	-	-	-	-	-
Electric	Street Light - New	New Street Lights	3,500	3,500	-	-	-	-	-	-
Electric	Overhead - New	New Overhead Lines	10,500	10,500	-	-	-	-	-	-
Electric	Underground - New	New Facilities	10,500	10,500	-	-	-	-	-	-
Electric	Wood Pole Replacement	Part of on-going program	53,500	53,500	-	-	-	-	-	-
Electric	Meter Replacements	Replace old 3P meters with radio-read	44,500	-	-	-	-	44,500	-	-
Electric	Hand tools	Small hand tools	12,500	-	-	-	-	12,500	-	-
Water & Wastewater	Water Treatment Plant I Improve.	Upgrades/Repairs to existing plant	188,500	-	188,500	-	-	-	-	-
Water & Wastewater	WTP Pump Building		105,250	-	105,250	-	-	-	-	-
Water & Wastewater	Water Main Distribution Upgrades	Ongoing improvements	144,500	144,500	-	-	-	-	-	-
Water & Wastewater	Water Main Distribution Upgrades	Fire Hydrant Replacement	118,000	118,000	-	-	-	-	-	-
Water & Wastewater	Valve Replacement Program		61,000	61,000	-	-	-	-	-	-
Water & Wastewater	Water Meter Replacement	Continuation of meter replacements	61,000	61,000	-	-	-	-	-	-
Water & Wastewater	Wastewater Treatment Plant I Upgrade	Upgrades/Repairs to existing plant	100,900	-	100,900	-	-	-	-	-
Water & Wastewater	Wastewater Treatment Plant II Upgrade	Upgrades/Repairs to existing plant	100,500	-	100,500	-	-	-	-	-
Water & Wastewater	Wastewater Collection Improve.	Ongoing improvements	200,000	-	200,000	-	-	-	-	-
Water & Wastewater	Lift Station Upgrades	Upgrade of lift station equipment	80,700	-	80,700	-	-	-	-	-
Water & Wastewater	Perc Pond Re-Line WWTP1	To improve operations	200,000	-	200,000	-	-	-	-	-
Water & Wastewater	Red Zone	Computer Hardware-Mini/Main	64,000	-	-	-	-	-	64,000	-
Water & Wastewater	Laptops with Air Cards Collect. & Distribute.	To make renovation and repairs on property	10,000	-	-	-	-	-	10,000	-
Water & Wastewater	Smart Watch Security WWTP1	Security for premises	70,000	-	-	-	-	70,000	-	-
Water & Wastewater	Smart Watch Security WWTP2	Security for premises	70,342	-	-	-	-	70,342	-	-
Water & Wastewater	Vac-Com Preplacement Purchase		81,847	-	-	-	-	81,847	-	-
Water & Wastewater	RW Tank Wash and paint WWTP2		200,000	200,000	-	-	-	-	-	-
Water & Wastewater	WWTP 1 & 2 Redundancy		69,000	69,000	-	-	-	-	-	-
Wastewater Capacity	None		-	-	-	-	-	-	-	-
Water Capacity	None		-	-	-	-	-	-	-	-
W/WW Construction	Britt Road Utility Extension	Lines for Loop System	4,540,000	4,540,000	-	-	-	-	-	-
W/WW Construction	SR46	Extensions	3,200,000	3,200,000	-	-	-	-	-	-
W/WW Construction	Wolf Branch Loop Completion/Employment	Extensions	3,500,000	3,500,000	-	-	-	-	-	-
W/WW Construction	Innovation Loop	Lines for Loop System	1,500,000	1,500,000	-	-	-	-	-	-
W/WW Construction	US441	Relocation	1,500,000	1,500,000	-	-	-	-	-	-
W/WW Construction	CR44B	Relocation	2,500,000	2,500,000	-	-	-	-	-	-
Storm water	Small Projects	To improve water quality in Lake Dora	74,500	74,500	-	-	-	-	-	-
Stormwater	Donnelly St.. Pipes	To install stormwater piping on Donnelly	45,500	45,500	-	-	-	-	-	-
Cemetery	Lot Buyback	Annual buybacks	4,000	4,000	-	-	-	-	-	-
Cemetery	1 Ton Dump Truck	Replacement Unit for 1 Ton Dump Truck #511	38,500	-	-	-	38,500	-	-	-
Vehicle Replacement	Vehicle for IT	Replacement of Vehicles	22,000	-	-	-	22,000	-	-	-
Vehicle Replacement	Building Maintenance	Added two employees	40,000	-	-	-	40,000	-	-	-
Vehicle Replacement	Replace Deputy Chief Vehicle	Replacement of Vehicles	43,500	-	-	-	43,500	-	-	-
Vehicle Replacement	Roads and Street Replace 1 Ton Dump	Replacement of Vehicles	45,000	-	-	-	45,000	-	-	-
Vehicle Replacement	Grapple Tractor Attachment	Replacement of Vehicles	3,500	-	-	-	-	3,500	-	-
Vehicle Replacement	Zero Turn Mower	Replacement of Vehicles	8,500	-	-	-	-	8,500	-	-
Vehicle Replacement	John Deere Tractor	Replacement of Vehicles	9,000	-	-	-	-	9,000	-	-
Vehicle Replacement	Replace Truck in Electric Fund	Replacement of Vehicles	58,800	-	-	-	58,800	-	-	-
	<b>Totals</b>		<b>27,149,974</b>	<b>18,645,000</b>	<b>7,025,850</b>	<b>-</b>	<b>247,800</b>	<b>938,424</b>	<b>227,900</b>	<b>65,000</b>



## **Section III**

General Fund  
Special Revenue Funds  
Debt Service Fund  
Capital Funds  
Enterprise Funds  
Internal Service Funds

This page left intentionally blank



## FUND OVERVIEW

The City of Mount Dora's accounting and budgeting systems are organized and operated on a fund basis. Funds are accounting entities used to record assets, liabilities, fund balances, revenues and expenditures. The City of Mount Dora's funds are grouped into six categories: General, Special Revenue, Debt Service, Capital Projects, Enterprise and Internal Service.

**General Fund:** The General Fund serves as the principal operating fund for the City. It is used to account for all financial resources that are not accounted for in other funds. The General Fund has a greater variety of revenue sources than the other funds and finances the broadest range of activities. The principal sources of the revenues are taxes (Ad Valorem, Local Option Gas, and franchise), licenses, permits, intergovernmental revenue sharing, services charges, fines and forfeitures plus miscellaneous revenues. Primary expenditures are for the general city administration, police and fire protection, parks and streets maintenance, as well as cultural and recreational services.

**Special Revenue Funds:** The Special Revenue Funds are used to account for specific revenues that would otherwise be accounted for in the General Fund, but are restricted by law, City Ordinance or Budget Policy for a specific purpose. The revenue is segregated into separate special revenue funds to ensure that the expenditures of these revenues are for their specified purpose. The City's more significant Special Revenue Funds are the Discretionary Sales Surtax, the Pledged Revenue - Public Service Tax, the Community Redevelopment Agency (CRA), the Northeast Community Redevelopment Agency (NECRA), Special Events, Fire Special Assessment and the Building Inspection, which was created to comply with the Florida Statutes requiring that all building inspection revenues and expenditures be accounted for separately. The Discretionary Sales Surtax Fund receives the City's portion of an additional one percent (1.0%) County sales tax, which is designated for infrastructure capital items or debt service on debt issued after the latest renewal of the tax. The Pledged Revenue - Public Service Tax Fund receives all Utility and Telecommunication Tax revenues, which are first transferred to the Debt Service Fund for the payment of certain City general debt. Then, any excess funds remaining in the Pledge Revenue Fund are transferred to the General Fund. The CRA and NECRA revenues are funded primarily through incremental Ad Valorem taxes. Authorized expenditures are for improvements and enhanced services to the downtown district and Northeast district. The CRA, the NECRA and the Impact Fee Fund are considered Major Funds for financial reporting purposes. A new fund was created last year for this budget to record the receipts and disbursements of the Fire Assessment Fee which will Sunset in 2018.

**Debt Service Fund:** The Debt Service Fund is used to account for the accumulation of resources to be used for the retirement of the general long-term debt principal and interest, excluding operating lease payments. The sources of revenues are transfers from the Pledged Revenue Fund plus investment income. The City's current long-term debt consists of a 2011 bond issue. The 2013 CRA Debt is shown in the CRA Fund.

**Capital Projects Funds:** Capital Projects Funds are used to account for the financing of major capital projects other than those financed by Enterprise and Special Revenue Funds. The Designated Capital Projects Fund's primary revenue sources are grants and transfers from other funds. All money in the fund is assigned for this purpose.

**Enterprise Funds:** Enterprise Funds are used to account for the financing of services provided to the general public. Enterprise Funds receive revenues from charges for services and the expenditures are for their program operations and capital. The intent is to establish funding whereby the service charges pay for their respective activity. Each Enterprise Fund's accounting is similar to that of a private business enterprise. The Enterprise Funds reimburse the General Fund for cost allocations for services provided for general administration, personnel, customer service, finance, legal, information technology and engineering costs which relate to the Enterprise Funds. The City of Mount Dora operates five separate Enterprise Funds: Electric, Water/Wastewater, Sanitation, Stormwater, and Cemetery. The latter fund needs support financially since it was first established; accounting for the activity separately from the General Fund in order to highlight its revenues and expenses.

**Internal Service Funds:** In general, Internal Service Funds are used to account for the financing of goods and services provided by one department or fund to other departments or funds on a cost reimbursement basis. The City operates two Internal Service Funds. The Vehicle Replacement Fund, which is associated with providing reserves for future vehicle and equipment replacement. Additional equipment and vehicles is added to the fleet as they reach retirement. The Insurance Fund tracks costs related to the City's health Insurance as well as the health clinic operations, which are self-funded.

CITY OF MOUNT DORA  
GENERAL FUND  
REVENUES, EXPENDITURES AND TRANSFERS RECAP  
2016-17 BUDGET

	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>REVENUES</b>					
Property Taxes	4,007,085	4,078,288	4,453,768	4,607,650	4,841,304
Other Taxes	340,412	357,131	358,288	350,000	371,600
Permits and Fees	661,148	690,428	728,918	698,050	743,150
Intergovernmental	1,313,568	1,516,315	1,674,271	1,756,334	1,841,850
Charges for Services	400,280	464,340	417,974	352,300	446,400
Fines and Forfeitures	87,572	65,420	51,917	50,700	45,700
Miscellaneous Revenues	215,129	245,198	544,867	245,350	2,624,292
<b>Total Revenues</b>	<b>7,025,194</b>	<b>7,417,120</b>	<b>8,230,003</b>	<b>8,060,384</b>	<b>10,914,296</b>
<b>OTHER SOURCES (TRANSFERS IN) (4)</b>	<b>4,286,300</b>	<b>4,374,550</b>	<b>4,471,050</b>	<b>4,632,550</b>	<b>4,888,202</b>
<b>Total Revenues and Other Sources</b>	<b>11,311,494</b>	<b>11,791,670</b>	<b>12,701,053</b>	<b>12,692,934</b>	<b>15,802,498</b>
<b>EXPENDITURES AND USES</b>					
General Government	1,352,695	1,374,471	1,389,585	1,621,100	4,970,484
Public Safety	6,929,303	7,177,202	7,258,939	7,363,350	7,537,579
Transportation	1,096,846	974,578	955,739	1,063,750	1,029,245
Culture and Recreation	2,108,458	2,337,826	2,307,941	2,338,900	1,928,034
<b>Total Expenditures (4)</b>	<b>11,487,302</b>	<b>11,864,077</b>	<b>11,912,204</b>	<b>12,387,100</b>	<b>15,465,342</b>
<b>OTHER USES (TRANSFERS OUT)</b>	<b>95,000</b>	<b>87,500</b>	<b>314,350</b>	<b>312,000</b>	<b>336,000</b>
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>11,582,302</b>	<b>11,951,577</b>	<b>12,226,554</b>	<b>12,699,100</b>	<b>15,801,342</b>
<b>ADDITIONS (REDUCTIONS) TO FUND BAL.</b>	<b>(270,808)</b>	<b>(159,907)</b>	<b>474,499</b>	<b>(6,166)</b>	<b>1,156</b>
<b>ESTIMATED BEGINNING FUND BAL.</b>					<b>4,070,900</b>
<b>PROJECTED ENDING FUND BALANCE</b>					<b>4,072,056</b>
<b>NONSPENDABLE FUND BALANCE (1)</b>					<b>14,960</b>
<b>ASSIGNED PER POLICY (2)</b>					<b>1,580,250</b>
<b>UNASSIGNED FUND BALANCE (3)</b>					<b>2,476,846</b>
<b>PROJECTED ENDING FUND BALANCE</b>					<b>4,072,056</b>

(1) Restricted Fund Balances equal Prepaid Expenses and Inventory in the General Fund.

(2) Minimum Reserves for the General Fund are 10% per the City's policy.

(3) Inter-fund loan of \$2,082,500 is part of the Unassigned Reserves.

(4) Last year Cost Allocation were allocated to each department. This year only allocations to Utilities were provided.

Other Sources of Revenues was increased due to the Transfers from the Utility Funds.

GENERAL FUND REVENUES AND SOURCES

	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>TAXES</b>					
Ad Valorem	4,007,085	4,078,288	4,453,768	4,607,650	4,841,304
Sales, Use and Service Taxes	317,141	335,117	336,312	327,500	350,000
Local Business Tax	23,271	22,014	21,976	22,500	21,600
<b>Total Taxes</b>	<b>4,347,497</b>	<b>4,435,419</b>	<b>4,812,056</b>	<b>4,957,650</b>	<b>5,212,904</b>
<b>PERMITS AND FEES</b>					
Franchise Fees	629,953	661,317	702,324	668,800	733,000
Development Permits	29,950	27,861	25,639	28,000	9,000
Other Permits and Fees	1,245	1,250	955	1,250	1,150
<b>Total Permits and Fees</b>	<b>661,148</b>	<b>690,428</b>	<b>728,918</b>	<b>698,050</b>	<b>743,150</b>
<b>INTERGOVERNMENTAL</b>					
Federal Grants	28,678	28,224	94,416	76,300	76,700
State Grants	14,558	10,545	7,345	-	-
Other Local Grants	1,371	-	-	-	-
State Shared Revenues	927,784	1,190,012	1,264,162	1,309,950	1,389,150
Local Shared Revenues	341,177	287,534	308,348	370,084	376,000
<b>Total Intergovernmental</b>	<b>1,313,568</b>	<b>1,516,315</b>	<b>1,674,271</b>	<b>1,756,334</b>	<b>1,841,850</b>
<b>CHARGES FOR SERVICES</b>					
General Government	64,237	87,103	65,855	51,200	117,500
Public Safety	183,941	214,434	160,503	131,500	140,500
Culture/Recreation	111,732	126,907	150,630	131,600	149,400
Investment Management Fee	40,370	35,896	40,986	38,000	39,000
<b>Total Service Charges</b>	<b>400,280</b>	<b>464,340</b>	<b>417,974</b>	<b>352,300</b>	<b>446,400</b>
<b>JUDGMENT, FINES AND FORFEITURES</b>					
Judgments and Fines	54,205	45,631	38,556	32,200	32,200
Library Fines	22,477	18,959	12,846	18,000	13,000
Code Enforcement Fines	10,890	830	515	500	500
<b>Total Fines and Forfeitures</b>	<b>87,572</b>	<b>65,420</b>	<b>51,917</b>	<b>50,700</b>	<b>45,700</b>
<b>MISCELLANEOUS REVENUES</b>					
Miscellaneous	13,977	5,447	15,564	18,000	45,150
Investment Earnings	(1,486)	46,036	39,662	39,350	30,700
Rents and Royalties	148,132	128,521	407,957	151,150	158,800
Sale of Capital Assets	5,584	4,432	7,038	26,850	4,000
Contributions and Donations	22,689	44,520	39,127	-	6,000
Direct Administrative Cost Recovery	-	-	-	-	2,364,750
Other	26,233	16,242	35,519	10,000	14,892
<b>Total Miscellaneous</b>	<b>215,129</b>	<b>245,198</b>	<b>544,867</b>	<b>245,350</b>	<b>2,624,292</b>
<b>Total Revenues</b>	<b>7,025,194</b>	<b>7,417,120</b>	<b>8,230,003</b>	<b>8,060,384</b>	<b>10,914,296</b>
<b>OTHER SOURCES</b>					
R.O.I./PILOT Fees & Transfers	4,286,300	4,374,550	4,471,050	4,632,550	4,888,202
<b>Total Revenues and other Sources</b>	<b>11,311,494</b>	<b>11,791,670</b>	<b>12,701,053</b>	<b>12,692,934</b>	<b>15,802,498</b>

Detail Revenue General Fund

GENERAL FUND REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
001-0000-311.01-00 Ad Valorem - Current	4,425,306	4,539,109	4,957,820	5,170,200	5,400,000
001-0000-311.02-00 Ad Valorem - Delinquent	145,804	105,236	105,694	60,000	95,000
001-0000-311.10-00 Ad Valorem - CRA Transfer	(393,558)	(396,150)	(426,127)	(437,850)	(465,496)
001-0000-311.11-00 Ad Valorem - NECRA Transfer	(170,467)	(169,907)	(183,619)	(184,700)	(188,200)
<b>Total Ad Valorem</b>	<b>4,007,085</b>	<b>4,078,288</b>	<b>4,453,768</b>	<b>4,607,650</b>	<b>4,841,304</b>
001-0000-312.41-00 Local Opt. Gas Tax (6 cent)	317,141	335,117	336,312	327,500	350,000
<b>Total Sales, Use &amp; Fuel Taxes</b>	<b>317,141</b>	<b>335,117</b>	<b>336,312</b>	<b>327,500</b>	<b>350,000</b>
001-0000-316.01-00 Local Business Tax	22,161	21,789	21,136	22,500	21,000
001-0000-316.02-00 Local Business Tax - Florida League	1,110	225	840	-	600
<b>Total Local Business Tax</b>	<b>23,271</b>	<b>22,014</b>	<b>21,976</b>	<b>22,500</b>	<b>21,600</b>
<b>Total Taxes</b>	<b>4,347,497</b>	<b>4,435,419</b>	<b>4,812,056</b>	<b>4,957,650</b>	<b>5,212,904</b>
001-000-323.10-01 Duke Energy	213,480	231,178	244,260	233,500	269,000
001-000-323.10-02 SECO Electric	185,495	206,324	211,884	206,500	220,000
001-000-323.40-01 TECO Gas	42,839	44,333	46,475	46,400	49,000
001-000-323.70-01 Waste Management	183,928	176,000	197,105	180,000	192,500
001-000-323.90-01 Other	4,211	3,482	2,600	2,400	2,500
<b>Total Franchise Fees</b>	<b>629,953</b>	<b>661,317</b>	<b>702,324</b>	<b>668,800</b>	<b>733,000</b>
001-0000-322.01-00 Site Development Permits	8,750	5,341	5,781	9,000	9,000
001-0000-325.20-01 Street Light Fees	-	-	-	-	-
001-0000-329.10-00 Garage Sales	1,245	1,250	955	1,250	1,150
001-0000-329.20-00 Rental License	21,200	22,520	19,858	19,000	-
<b>Total Permits and Fees</b>	<b>31,195</b>	<b>29,111</b>	<b>26,594</b>	<b>29,250</b>	<b>10,150</b>
001-0000-331.13-00 Fire Federal Grants	6,319	6,307	6,800	-	-
001-0000-331.15-00 Police Federal Grants	1,166	2,280	64,782	56,700	56,700
001-0000-331-50-01 FEMA - Federal Grant	-	-	-	-	-
001-0000-331-60-00 Other Reimburse. (Medicare - Part D)	21,193	19,637	22,834	19,600	20,000
<b>Total Federal Grants</b>	<b>28,678</b>	<b>28,224</b>	<b>94,416</b>	<b>76,300</b>	<b>76,700</b>
001-0000-334-82-00 FEMA - State	-	-	-	-	-
001-0000-334.20-01 Police State Grant	14,558	10,545	7,345	-	-
001-0000-334-20-03 Fire & Emergency Services	-	-	-	-	-
001-0000-334-82-00 Other State Grants	-	-	-	-	-
<b>Total State Grants</b>	<b>14,558</b>	<b>10,545</b>	<b>7,345</b>	<b>-</b>	<b>-</b>
001-0000-335.12-01 State Sales Tax	209,393	229,541	255,770	311,450	333,000
001-0000-335.12-02 Municipal Gas Tax	75,071	78,691	83,289	81,000	86,500
001-0000-335.14-00 Mobile Home Licenses	4,036	3,891	4,590	4,100	4,300
001-0000-335.15-00 Alcoholic Beverage License	16,342	26,912	19,573	27,250	29,100
001-0000-335.18-00 Local Government .005 Sales Tax	612,470	669,070	717,448	704,300	753,500
001-0000-335.21-01 Firefighters' Supplemental	8,770	10,580	10,905	10,750	10,750
001-0000-335-29-01 Police State Pension Contribution	-	80,330	85,499	80,350	85,000
001-0000-335-29-02 Fire State Pension Contribution	-	88,725	85,188	88,750	85,000
001-0000-335.49-00 Half Cent Gas Tax Rebate	1,702	2,272	1,900	2,000	2,000
<b>Total State Shared Revenues</b>	<b>927,784</b>	<b>1,190,012</b>	<b>1,264,162</b>	<b>1,309,950</b>	<b>1,389,150</b>
001-0000-337.25-00 Lake County/School Grants	1,371	-	-	-	-
<b>Total Local Grants</b>	<b>1,371</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Detail Revenue General Fund Continued Next

### Detail Revenue General Fund Continued

GENERAL FUND REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
001-0000-338.20-00 County Business Tax	12,349	12,349	12,561	12,350	12,000
001-0000-338.30-00 County - One Cent Voted Gas Tax	83,601	86,795	89,375	73,800	78,500
001-0000-338-40-00 Lake Co. 911	-	-	2,583	11,134	11,000
001-0000-338-52-00 School Resource Officers	883	-	-	69,000	69,000
001-0000-338.97-00 County Funding - Library	244,344	188,390	203,829	203,800	205,500
Total Shared from Other Local Gets	341,177	287,534	308,348	370,084	376,000
001-0000-341.10-00 Special Event Fees - Gen. Government	1,450	3,014	-	-	-
001-0000-341-10-01 Special Event Fees - Public Services	3,129	3,974	-	-	-
001-0000-341-10-03 Special Event Fees - Parks	9,563	16,950	-	-	-
001-0000-341-10-05 Event Income - Community Building	18,220	18,114	-	-	34,000
001-0000-341-10-08 Community Center Events	-	-	-	-	25,000
001-0000-341.30-00 Sale of Maps and Publications	-	-	-	-	-
001-0000-341.34-00 Development Review Fee	10,640	12,850	27,300	20,000	25,000
001-0000-341-35-00 Development Fee Reimbursement	10,420	18,663	20,307	18,000	20,000
001-0000-341.40-00 Certification, Copy Records	3,006	2,078	3,678	2,200	2,500
001-0000-341.41-00 Collection Commissions	809	-	-	-	-
001-0000-341.90-00 Finance Lien Searches	7,000	11,460	14,570	11,000	11,000
Total General Government	64,237	87,103	65,855	51,200	117,500
001-0000-342.10-00 Police Services	47,787	65,634	3,965	5,000	5,000
001-0000-342-10-01 Police Fingerprinting	14,551	18,626	15,097	17,000	15,000
001-0000-342.12-00 Police Services - Special Details	9,688	8,988	9,744	10,500	11,000
001-0000-342.21-00 Fire Services - Special Events	21,216	9,480	-	-	-
001-0000-342-23-00 Fire Reinsertion Fees	5,202	6,226	1,710	1,250	1,500
001-0000-342.26-00 Fire False Alarms & Testing	80	-	1,780	-	-
001-0000-342-27-00 Training Course Fees	1,609	5,850	4,019	1,750	4,000
001-0000-342.28-00 Business License Inspection Fees	400	14,445	20,893	10,000	18,000
001-0000-342.40-00 Emergency Service Fees	83,408	84,643	87,283	86,000	86,000
001-0000-342.90-00 Unclaimed Evidence	-	542	16,012	-	-
Total Public Safety	183,941	214,434	160,503	131,500	140,500
001-0000-347.12-00 Tennis Classes	-	-	-	-	-
001-0000-347.20-01 Recreation Program Fees	66,814	79,661	98,146	87,750	105,600
001-0000-347.21-00 Pool Entrance Fees	3,879	3,421	3,445	3,500	3,200
001-0000-347.22-00 Swim Lessons	3,903	5,611	5,491	3,250	4,000
001-0000-347.24-00 Pool Rental	729	2,294	1,400	2,100	1,500
001-0000-347-25-00 Contract Programs	14,140	16,017	23,895	20,000	20,000
001-0000-347.26-00 Steppers	-	-	-	-	-
001-0000-347.28-00 Swim Team Fees	2,182	2,085	2,352	2,000	2,100
001-0000-347-29-00 Other Activity Fees	15,944	12,905	15,901	13,000	13,000
001-0000-347-40-00 Special Events - Recreation	4,141	4,913	-	-	-
Total Culture and Recreation	111,732	126,907	150,630	131,600	149,400
001-0000-349-30-00 Investment Management Fee	40,370	35,896	40,986	38,000	39,000
001-0000-351-50-01 Court Fines	38,734	29,050	25,978	26,000	22,000
001-0000-351-50-02 Parking Fines	528	973	2,460	200	1,500
001-0000-351-50-03 Cost Recovery Awards	7,311	6,960	5,189	5,500	5,000
001-0000-351-50-05 Seized Tags	966	333	850	500	500
001-0000-351-50-06 Police Education (2nd)	6,666	8,315	4,079	-	3,200
Total Judgments and Fines	54,205	45,631	38,556	32,200	32,200

Detail Revenue General Fund Continued Next Page

### Detail Revenue General Fund Continued

GENERAL FUND REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
001-0000-352.10-00 Library Fines	22,477	18,959	12,846	18,000	13,000
001-0000-354.10-00 Code Enforcement Fines	10,890	830	515	500	500
001-0000-360.05-00 Miscellaneous Billings	669	660	1,969	650	650
001-0000-360.20-00 Restitutions	153	167	2,635	150	1,000
001-0000-360.30-00 Library E-Rate	10,320	2,880	8,160	14,400	14,400
001-0000-360.31-00 Library Book Reimbursement	-	-	293	-	300
001-0000-361.00-00 Investment Earnings	13,642	24,604	22,843	22,500	22,500
001-0000-361.03-00 Interest - Tax Collector	-	-	-	-	-
001-0000-361.30-00 Gain (Loss) on Investments	(25,259)	5,434	2,383	-	3,000
001-0000-361.44-00 Interest - Inter-fund Loans	10,131	15,998	14,436	11,500	-
001-0000-361.70-00 Interest - Montessori School Note	-	-	-	5,350	5,200
001-0000-362.10-00 Rental - City Facilities	4,350	1,800	1,800	1,500	1,800
001-0000-362.30-00 Rental - Parks	9,066	6,701	11,843	9,750	13,000
001-0000-362.35-00 Rental - Community Building	27,764	23,413	33,560	33,500	33,500
001-0000-362.40-00 Rental - Building & Pavilions	23,611	16,664	26,105	25,000	25,000
001-0000-362.50-00 Rental - Mount Dora Golf Association	-	-	-	-	-
001-0000-362.55-00 Rental - Library Meeting Room	450	665	1,025	500	1,000
001-0000-362.57-00 Rental - Montessori School	-	-	252,631	-	-
001-0000-362.60-00 Rental - Nextel Cell	5,277	-	-	-	-
001-0000-362.61-00 Rental - Sprint Cell Tower	25,041	25,792	26,566	26,500	27,000
001-0000-362.62-00 Rental - Verizon Cell Tower Rental	30,435	31,348	32,289	32,250	33,500
001-0000-362.63-00 Rental - T-Mobile Tower Rental	22,138	22,138	22,138	22,150	24,000
001-0000-364.40-00 Sale of Capital Assets - Equipment	5,584	4,432	7,038	3,800	4,000
001-0000-364.40-02 Sale of Capital Assets - Montessori	-	-	-	23,050	-
001-0000-366.16-00 Police Donations	2,900	6,755	4,075	-	-
001-0000-366.17-00 Fire Donations	1,595	-	-	-	-
001-0000-366.20-01 Library Donations	9,423	10,930	16,879	-	-
001-0000-366.31-00 Recreation/Pool Donations	3,000	9,500	-	-	-
001-0000-366.15-02 MLK Donations	-	-	-	-	6,000
001-0000-366.50-00 Contributions - Parks	2,984	4,588	5,186	-	-
001-0000-366.55-00 Contributions - Community Center	2,787	12,747	12,987	-	-
001-0000-369.10-00 Other Miscellaneous Revenue	15,314	11,693	18,307	10,000	10,000
001-0000-369.40-00 Insurance Reimbursement	10,919	4,549	17,212	-	4,892
001-0000-369.30-05 DOT Maintenance	-	-	-	-	26,000
001-0000-369.92-00 Employee Fuel Reimbursement	2,835	1,740	2,800	2,800	2,800
Total Miscellaneous	215,129	245,198	545,160	245,350	259,542
001-0000-381.13-00 Transfers - Public Services Tax	1,500,000	1,535,000	1,534,500	1,565,000	1,653,002
001-0000-381.17-00 Direct Allocations - CRA	-	-	-	-	129,050
001-0000-381.18-00 Direct Allocations - NECRA	-	-	-	-	28,400
001-0000-381.23-00 Direct Allocations - Protect. Insp.	-	-	-	-	63,050
001-0000-381.41-00 Direct Allocations - Electric Fund	-	-	-	-	771,100
001-0000-381.42-00 Direct Allocations-Water & Wastewater	-	-	-	-	1,133,700
001-0000-381.43-00 Direct Allocations - Sanitation Fd.	-	-	-	-	71,300
001-0000-381.44-00 Direct Allocations - Stormwater Fd.	-	-	-	-	104,900
001-0000-381.45-00 Direct Allocations - Cemetery Fd	-	-	-	-	25,000
001-0000-381.51-00 Transfer From Health Insurance	-	-	-	-	38,250
001-0000-382.41-01 Transfers - Electric PILOT	696,800	660,750	680,000	692,150	677,950
001-0000-382.41-02 Transfers - Electric ROI	599,150	598,250	612,750	612,750	662,700
001-0000-382.42-01 Transfers - Water PILOT	144,100	183,450	159,100	167,600	219,100
001-0000-382.42-02 Transfers - Water ROI	1,218,150	1,270,350	1,358,200	1,452,750	1,534,300
001-0000-382.44-06 Transfers - Stormwater ROI	128,100	126,750	126,500	142,300	141,150
Total Transfers	4,286,300	4,374,550	4,471,050	4,632,550	7,252,952
001-0000-384.00-00 Debt Proceeds	-	-	-	-	-
001-0000-399.00-00 Estimated Carryover	-	-	-	-	-
Total Other Fees and Carryover	-	-	-	-	-
<b>REVENUES</b>	<b>11,311,494</b>	<b>11,791,670</b>	<b>12,701,346</b>	<b>12,692,934</b>	<b>15,802,498</b>

GENERAL FUND EXPENDITURES AND USES DETAIL

Department/Division	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
Legislative	50,263	54,903	62,941	53,950	92,810
City Manager	121,595	111,865	134,821	145,750	235,444
Public Relations	11,034	11,746	21,546	32,350	152,976
City Clerk	25,704	35,214	57,617	60,350	180,374
City Attorney	69,971	49,442	64,602	68,950	140,000
Finance	247,641	228,701	230,979	247,800	420,251
Customer Service (1)	-	-	-	-	726,396
Purchasing	63,436	58,797	59,817	65,450	169,573
Information Technology (1)	-	-	-	-	557,848
Human Resources (1)	-	-	-	-	264,666
Planning and Development	346,949	358,929	399,007	406,000	359,947
Building Maintenance (1)	-	-	-	-	864,566
General Government	511,102	552,374	672,605	852,500	1,141,633
<b>Total - General Government</b>	<b>1,447,695</b>	<b>1,461,971</b>	<b>1,703,935</b>	<b>1,933,100</b>	<b>5,306,484</b>
Police	4,110,681	4,258,340	4,300,516	4,345,100	4,373,361
Police Communications	517,029	506,136	527,515	522,650	483,171
Fire	2,301,593	2,412,726	2,430,908	2,495,600	2,681,047
<b>Total - Public Safety</b>	<b>6,929,303</b>	<b>7,177,202</b>	<b>7,258,939</b>	<b>7,363,350</b>	<b>7,537,579</b>
Roads and Streets	981,169	881,916	851,229	955,750	917,467
Engineering	115,677	92,662	104,510	108,000	111,778
<b>Total - Transportation</b>	<b>1,096,846</b>	<b>974,578</b>	<b>955,739</b>	<b>1,063,750</b>	<b>1,029,245</b>
Library	744,491	826,048	900,789	904,100	662,660
Historical Museum	1,809	1,727	1,652	1,850	2,000
Simpson House	3,707	4,137	3,772	4,350	4,000
Recreation	443,804	463,938	417,881	449,300	382,902
Recreation - Aquatics	64,114	80,064	91,740	91,850	93,129
Recreation - Community Building	124,578	146,520	118,944	109,850	86,350
Parks Maintenance	725,955	815,392	773,163	777,600	696,993
<b>Total - Culture and Recreation</b>	<b>2,108,458</b>	<b>2,337,826</b>	<b>2,307,941</b>	<b>2,338,900</b>	<b>1,928,034</b>
<b>TOTAL EXPEND. AND USES</b>	<b>11,582,302</b>	<b>11,951,577</b>	<b>12,226,554</b>	<b>12,699,100</b>	<b>15,801,342</b>

(1) In the past allocations were made to every department. Allocation as of 2016-17 will only be to funds having employees outside of the General Fund. Funds included are the CRA, NECRA, Protective Inspections and all Utility Funds.

## ***General Fund Expenditures***

The Proposed Budget for the twenty-five departments/divisions in the General Fund. Allocations of the program cost are distributed to all enterprise funds as well as any special revenue funds requiring employees. The number of FTEs (Full-time Equivalent) positions for the General Fund is proposed to be increased by 4.36 positions to a level of 153.43 FTE's. The total salary request for the General Fund is \$515,549 more than last year's budget, which is mainly due to the 2016-17 proposed raises which are dictated by the various union contracts as well as the personnel increases. The total General Fund Budget request, including transfers, is \$15,801,342. Previous years allocated cost to each department is now shown as a direct reimbursement to the General Fund within miscellaneous revenue. This budget will show only cost allocations coming in as revenue from the other funds. The need to charge between departments is eliminated and only reflects the true cost of the program. The revenue offset from the enterprise fund increased by \$2,364,750. The following is a summary of significant changes in operations by departments/divisions and the related revenues and expenses. A description of the program within the General Fund will be followed by a line item detail of the programs.

### **GENERAL GOVERNMENT**

***Legislative*** – This division budgets relates to the Mayor, City Council and the meeting room used to hold public meetings. Since there is a County-wide ballot referendum, it is expected that the City would not be responsible for election expenses. No increase in Elected Officials salaries is budgeted. There are no other major changes.

***City Manager*** – This department's budget is for expenses related to the City Manager and his support operations, which includes 25% of the Deputy City Clerk's remainder of the position charged to the City Clerks program. The Deputy City Manager is no longer a position employed by the City.

***Public Relations*** – This division is responsible for providing information to the public through news releases, publications, the City's website and other media sources. Seven campaigns are scheduled for this program during the coming year.

***City Clerk*** – This division is responsible for the minutes, legal documents and records management for the City. The Deputy City Clerk's allocation was increased and is now split with the City Manager (75/25).

***Finance*** – Finance handles accounting, auditing, budgeting, payroll, accounts payable as well as investments. The Department Head supervises

Customer Services, Information Technology, and Purchasing divisions. There are no major changes.

**Customer Service** – This division provides billing and collection services for the utilities, business licenses and rental inspections. 0.28 FTE is being added to help handle the continuing increase in customer interactions and allow for proper coverage when staff is out on vacation or sick.

**Purchasing** – This division manages the central purchasing as well as maintaining inventories for the Enterprise Funds. Also, the department is responsible for all public bidding, purchase orders and disposing of surplus assets. There are no major changes in the department.

**Human Resources** – This department is responsible for all personnel and labor issues as well as employee benefits and risk management for the City. An employee eligible for retirement is training a replacement and utilized as backup during vacation and sick leave.

**Information Technology (IT)** – IT is responsible for enhancements to the Local Area Network, as well as assisting all departments as issues with computers or program malfunctions arise. They act as the key operators of the financial system for general, ledger, payroll, accounts payable, human resources, purchasing, utility billing, fixed assets and work order modules purchased from BS&A. There are no other major changes

**City Attorney** – A private firm provides the attorney services. Labor and personnel issues are handled separately and are funded by Human Resources; The Special Master plus attorney fees related to code enforcement are charged directly to the Police Department.

**Planning & Development** – The Department's responsibilities include reviewing land use for the impact of developments, meeting all State and County development regulations, and overseeing economic development. The Planning & Development director no longer assumes additional duties as Deputy City Manager. There are no other major changes.

**Building Maintenance** – This division is responsible for maintaining the City's non-utility buildings. Repairs and maintenance as well as operating supplies have been increased for the additional cost of maintaining all the facilities. In order to assist in the upkeep of facilities a part-time employee will now go full time, which adds .30 FTE's. The current budget also provides for a full-time Electrician and a full-time Skilled Worker to keep up with maintenance on all city owned facilities. The total FTE's for this program increased 2.30. There are no other major changes.

**General Government** – This division records expenditures that are not assigned to any other departments. These expenditures include retirees’ post-employment health benefits, which are then allocated to other funds based upon where the retiree worked, grants in aid, and a contingency for economic development and operations. \$200,000 has been set aside to provide for consulting services to move forward with economic development. The funding is provided as follows: Current budget \$83,333, a carryover from the 2015-16 budget of \$50,000 from the General Fund and \$66,667 in the CRA Fund for total funding of \$200,000 allocated to economic development. The Urban Forestry remains funded in the amount of \$50,000 and the General Fund operational contingency was increased by \$20,000 to cover additional potential funding of the Chamber of Commerce and the Donnelly House. During the coming year the Fair Labor Standards laws are changing bringing the minimum pay for salary employees to \$47,476. To this end we have set aside \$35,000 provide for necessary adjustments. Some employees will be moved up and others will move to hourly employees. Transfers to the Special Event Fund and Cemetery Find are provided to cover the difference between revenues and expenses in those funds.

#### **PUBLIC SAFETY**

**Police Department** – The department previously included two school resource officers, partially funded by a \$69,000 grant from the Lake County School Board. The program provides for road patrol, investigations into crimes occurring in the City, code enforcement responsibility and dispatch.

**Fire Department** – This year the budget begins to address proper staffing at station 35. One new Lieutenant is included in the current budget and will be followed up with two more Lieutenants’ in the two subsequent years. To address the current and future capital needs, a Special Assessment Fund was added in the previous year. The assessments will be accounted for in a Special Revenue Fund and is scheduled to sunset in September of 2018. The funds from this source are committed to the purchase of two fire trucks under a 3 year lease purchase.

#### **TRANSPORTATION**

**Roads & Streets** – 0.025 FTE’s was transferred from this department to better reflect workload. The department assesses needs with regards to the streets, curbs, sidewalks and signage. The Discretionary Sales Tax Fund is the mechanism to fund the projects. There were no other major changes in operations.

**Engineering** – This division is responsible for the engineering function for all departments; therefore, a portion of the salaries are allocated to other departments. A small reallocation of payroll of .025 FTE’s was transferred to better reflect workload. This program provides

oversight for the engineering needs of the City. There were no changes in operations.

### **CULTURAL AND RECREATION**

***Library*** – The County’s revenue sharing has provided a slight increase in funding for the coming year. The City is included in the county wide library program, which allows patrons access to books throughout the system. The funding from the county allows outside city patrons to access the library at no cost to them. The dollars received from the county are more the charges we would be able to assess outside city patrons. There are no other major changes in the operations for the Library, the Historical Museum and the Simpson Farm House Budgets.

***Recreation*** – The department added two additional weeks of summer camp at the middle school. The camp will generate approximately additional revenues which will offset the cost of providing the service. There are no other major changes to the operations.

***Aquatics*** – This division is for the operations of the pool, mainly during the summer months. There are no major changes in the operations.

***Community Building*** – The rental of the building to outside functions is the sole function of this department.

***Parks*** – This department handles all the ground maintenance of the various parks throughout the City. A large portion of that maintenance is contracted to a third party. There are no major changes to the department’s budget

The following will be the line item proposed budgets for each program within the General Fund

Legislative Program - 5110						
Account	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>LEGISLATIVE</b>						
001-5110-511.00-00	SALARIES & WAGES	43,212	46,693	47,268	47,300	47,268
	<b>SALARIES &amp; WAGES</b>	<b>43,212</b>	<b>46,693</b>	<b>47,268</b>	<b>47,300</b>	<b>47,268</b>
001-5110-521.00-00	FICA TAXES	3,104	3,400	3,585	3,650	3,616
001-5110-524.00-00	WORKERS COMPENSATION	104	157	103	100	76
	<b>FRINGE BENEFITS</b>	<b>3,208</b>	<b>3,557</b>	<b>3,688</b>	<b>3,750</b>	<b>3,692</b>
001-5110-531.00-00	PROFESSIONAL SERVICES	-	-	25,749	-	-
001-5110-534.00-00	OTHER CONTRACTUAL SERV	-	14,150	-	-	15,000
	<b>PROFESSIONAL SERVICES</b>	<b>-</b>	<b>14,150</b>	<b>25,749</b>	<b>-</b>	<b>15,000</b>
001-5110-540.00-00	TRAVEL & PER DIEM	969	4,365	2,474	3,500	5,500
001-5110-542.00-00	MAIL & FREIGHT	1	-	16	-	-
001-5110-543.00-00	UTILITY SERVICES	5,561	5,136	4,307	5,500	5,500
001-5110-545.00-00	INSURANCE	10,110	4,794	4,848	5,200	5,700
001-5110-547.00-00	PRINTING & BINDING	90	-	-	200	500
001-5110-548.00-00	PROMOTIONAL ACTIVITIES / ADS	1,394	400	350	550	550
001-5110-549.00-00	OTHER CURRENT CHARGES	1,443	1,237	2,547	1,550	1,550
	<b>OTHER OPERATING EXPENDITURES</b>	<b>19,568</b>	<b>15,932</b>	<b>14,542</b>	<b>16,500</b>	<b>19,300</b>
001-5110-551.00-00	OFFICE SUPPLIES	-	37	136	-	50
001-5110-552.00-00	OPERATING SUPPLIES	95	123	18	100	100
001-5110-554.00-00	DUES AND PUBLICATIONS	2,375	2,296	3,810	3,400	3,400
001-5110-555.00-00	TRAINING	1,355	2,265	(120)	1,500	4,000
	<b>MATERIALS &amp; SUPPLIES</b>	<b>3,825</b>	<b>4,721</b>	<b>3,844</b>	<b>5,000</b>	<b>7,550</b>
	<b>SUBTOTAL - OPERATING EXPEND.</b>	<b>69,813</b>	<b>85,053</b>	<b>95,091</b>	<b>72,550</b>	<b>92,810</b>
001-5110-564.00-00	MACHINERY & EQUIPMENT	-	-	-	-	-
	<b>SUBTOTAL - CAPITAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>EXPEND. BEFORE ALLOCATIONS</b>	<b>69,813</b>	<b>85,053</b>	<b>95,091</b>	<b>72,550</b>	<b>92,810</b>
001-5110-590.01-00	ALLOCATED CREDIT	(19,550)	(30,150)	(32,150)	(18,600)	-
	<b>TOTAL EXPENDITURES</b>	<b>50,263</b>	<b>54,903</b>	<b>62,941</b>	<b>53,950</b>	<b>92,810</b>

City Manager Program - 5120						
Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>CITY MANAGER</b>						
001-5120-512.00-00	SALARIES & WAGES	156,807	160,250	205,559	155,650	155,606
001-5120-514.00-00	OVERTIME WAGES	-	-	-	-	-
	<b>SALARIES &amp; WAGES</b>	<b>156,807</b>	<b>160,250</b>	<b>205,559</b>	<b>197,750</b>	<b>155,606</b>
001-5120-521.00-00	FICA TAXES	10,378	10,913	14,415	15,150	12,546
001-5120-522.00-00	RETIREMENT EXP	22,176	23,116	17,035	26,400	21,734
001-5120-523.00-00	HEALTH & LIFE INSURANCE	12,365	10,633	6,027	13,500	16,495
001-5120-524.00-00	W/C INSURANCE EXPENSE	371	364	320	400	262
	<b>FRINGE BENEFITS</b>	<b>45,290</b>	<b>45,026</b>	<b>37,797</b>	<b>55,450</b>	<b>51,038</b>
001-5120-531-34-00	OTHER CONTRACTUAL SERV.	-	-	-	-	-
001-5120-540.00-00	TRAVEL & PER DIEM	2,655	1,415	1,369	2,900	2,900
001-5120-541.00-00	COMMUNICATION SERVICES	3,980	4,203	3,305	4,250	4,250
001-5120-542.00-00	MAIL & FREIGHT	187	181	167	200	200
001-5120-543.00-00	UTILITY SERVICES	5,650	5,992	5,025	6,400	6,000
001-5120-544.00-00	RENTALS AND LEASES	5,100	3,759	4,319	5,500	5,500
001-5120-545.00-00	INSURANCE	3,459	3,277	3,281	3,550	3,900
001-5120-546.00-00	REPAIR/MAINTENANCE	102	105	397	300	300
001-5120-547.00-00	PRINTING & BINDING	30	-	167	50	50
001-5120-549.00-00	OTHER CURRENT CHARGES	111	613	885	250	750
	<b>OTHER OPERATING EXPEND.</b>	<b>21,274</b>	<b>19,545</b>	<b>18,914</b>	<b>23,400</b>	<b>23,850</b>
001-5120-551.00-00	OFFICE SUPPLIES	355	201	379	350	350
001-5120-552.00-00	OPERATING SUPPLIES	514	508	1,266	550	550
001-5120-554.00-00	DUES, SUBS & PUBS	2,205	1,450	2,485	2,350	2,250
001-5120-555.00-00	TRAINING	-	1,585	69	1,800	1,800
	<b>MATERIALS &amp; SUPPLIES</b>	<b>3,074</b>	<b>3,744</b>	<b>4,200</b>	<b>5,050</b>	<b>4,950</b>
	<b>SUBTOTAL - OPERATING</b>	<b>226,445</b>	<b>228,565</b>	<b>266,471</b>	<b>281,650</b>	<b>235,444</b>
001-5120-564.00-00	MACHINERY & EQUIPMENT	-	-	-	-	-
001-5120-564-95-00	COMPUTER UPGRADE	-	-	-	-	-
	<b>SUBTOTAL - CAPITAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXP. BEFORE ALLOC.</b>	<b>226,445</b>	<b>228,565</b>	<b>266,471</b>	<b>281,650</b>	<b>235,444</b>
001-5120-590.01-00	ALLOCATED CREDIT	(104,850)	(116,700)	(131,650)	(135,900)	-
	<b>TOTAL EXPENDITURES</b>	<b>121,595</b>	<b>111,865</b>	<b>134,821</b>	<b>145,750</b>	<b>235,444</b>

City Clerk Program - 5121						
Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>CITY CLERK</b>						
001-5121-512.00-00	SALARIES & WAGES	33,850	43,897	62,327	65,500	107,995
001-5121-514.00-00	OVERTIME WAGES	272	121	53	-	-
	<b>SALARIES &amp; WAGES</b>	<b>34,122</b>	<b>44,018</b>	<b>62,379</b>	<b>65,500</b>	<b>107,995</b>
001-5121-521.00-00	FICA TAXES	2,328	3,281	4,480	5,050	8,262
001-5121-522.00-00	RETIREMENT EXP	4,140	4,404	5,482	7,150	10,555
001-5121-523.00-00	HEALTH & LIFE INSURANCE	294	113	4,443	5,350	5,989
001-5121-524.00-00	W/C INSURANCE EXPENSE	83	103	135	150	173
	<b>FRINGE BENEFITS</b>	<b>6,845</b>	<b>7,901</b>	<b>14,541</b>	<b>17,700</b>	<b>24,979</b>
001-5121-531.00-00	PROFESSIONAL SERVICES	-	-	-	-	-
001-5121-534.00-00	OTHER CONTRACTUAL SERV.	3,844	4,808	4,660	5,000	23,200
	<b>PROFESSIONAL SERVICES</b>	<b>3,844</b>	<b>4,808</b>	<b>4,660</b>	<b>5,000</b>	<b>23,200</b>
001-5121-540.00-00	TRAVEL & PER DIEM	899	3,115	2,067	4,500	6,000
001-5121-541.00-00	COMMUNICATION SERVICES	360	360	864	400	600
001-5121-542.00-00	MAIL & FREIGHT	261	75	16	100	100
001-5121-543.00-00	UTILITIES	4,171	3,852	3,230	4,100	4,000
001-5121-545.00-00	INSURANCE	1,703	1,859	1,812	2,100	2,300
001-5121-546.00-00	REPAIR MAINT SERVICES	-	129	-	-	-
001-5121-547.00-00	PRINTING & BINDING	-	40	(57)	-	-
001-5121-548.00-00	PROMOTIONAL ACTIVITIES / ADS	3,369	126	1,286	3,000	3,000
001-5121-549.00-00	OTHER CURRENT CHARGES	216	157	329	650	850
	<b>OTHER OPERATING EXPEND.</b>	<b>10,979</b>	<b>9,713</b>	<b>9,546</b>	<b>14,850</b>	<b>16,850</b>
001-5121-551.00-00	OFFICE SUPPLIES	1,112	1,198	1,652	1,450	1,450
001-5121-552.00-00	OPERATING SUPPLIES	976	637	672	500	500
001-5121-554.00-00	DUES, SUBS & PUBS	521	788	1,135	800	950
001-5121-555.00-00	TRAINING	1,305	1,201	4,081	4,450	4,450
	<b>MATERIALS &amp; SUPPLIES</b>	<b>3,914</b>	<b>3,824</b>	<b>7,541</b>	<b>7,200</b>	<b>7,350</b>
	<b>SUBTOTAL - OPERATING EXPEND.</b>	<b>59,704</b>	<b>70,264</b>	<b>98,667</b>	<b>110,250</b>	<b>180,374</b>
001-5121-564.00-00	MACHINERY & EQUIPMENT	-	-	-	-	-
	<b>SUBTOTAL - CAPITAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPEND. BEFORE ALLOC.</b>	<b>59,704</b>	<b>70,264</b>	<b>98,667</b>	<b>110,250</b>	<b>180,374</b>
001-5121-590.01-00	ALLOCATED CREDIT	(34,000)	(35,050)	(41,050)	(49,900)	-
	<b>TOTAL EXPENDITURES</b>	<b>25,704</b>	<b>35,214</b>	<b>57,617</b>	<b>60,350</b>	<b>180,374</b>

Public Relations - 5122						
Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>PUBLIC RELATIONS</b>						
001-5122-512.00-00	SALARIES & WAGES	40,155	41,590	47,039	49,450	61,660
	<b>SALARIES &amp; WAGES</b>	<b>40,155</b>	<b>41,590</b>	<b>47,039</b>	<b>49,450</b>	<b>61,660</b>
001-5122-521.00-00	FICA TAXES	3,024	3,082	3,543	3,800	4,717
001-5122-522.00-00	RETIREMENT EXP	3,017	4,232	4,087	4,950	6,166
001-5122-523.00-00	HEALTH & LIFE INSURANCE	6,300	5,691	5,945	6,900	13,734
001-5122-524.00-00	W/C INSURANCE EXPENSE	97	96	93	100	99
	<b>FRINGE BENEFITS</b>	<b>12,438</b>	<b>13,101</b>	<b>13,668</b>	<b>15,750</b>	<b>24,716</b>
001-5122-531.00-00	PROFESSIONAL SERVICES	-	-	6		
001-5122-534.00-00	OTHER CONTRACTUAL SERVICES	11,657	14,095	15,193	23,000	23,000
	<b>PROFESSIONAL SERVICES</b>	<b>11,657</b>	<b>14,095</b>	<b>15,199</b>	<b>23,000</b>	<b>23,000</b>
001-5122-540.00-00	TRAVEL & PER DIEM	49	-	575	1,000	1,000
001-5122-541.00-00	COMMUNICATION SERVICES	812	721	652	800	3,000
001-5122-542.00-00	MAIL & FREIGHT	-	33	2	-	-
001-5122-543.00-00	UTILITY SERVICES	838	-	-	1,000	1,000
001-5122-544.00-00	RENTALS AND LEASES	-	1,026	1,234	1,750	1,750
001-5122-545.00-00	INSURANCE	310	832	833	1,000	1,100
001-5122-546.00-00	REPAIR/MAINTENANCE	-	-	-	750	750
001-5122-547.00-00	PRINTING & BINDING	-	-	60	750	3,000
001-5122-548.00-00	PROMOTIONAL ACTIVITIES					24,500
001-5122-549.00-00	OTHER CURRENT CHARGES	952	880	1,809	5,200	5,200
	<b>OTHER OPERATING EXPEND.</b>	<b>2,961</b>	<b>3,492</b>	<b>5,165</b>	<b>12,250</b>	<b>41,300</b>
001-5122-551.00-00	OFFICE SUPPLIES	258	8	219	500	500
001-5122-552.00-00	OPERATING SUPPLIES	-	35	-	-	-
001-5122-554.00-00	DUES, SUBS & PUBS	-	-	225	800	800
001-5122-555.00-00	TRAINING	165	1,125	131	500	1,000
	<b>MATERIALS &amp; SUPPLIES</b>	<b>423</b>	<b>1,168</b>	<b>575</b>	<b>1,800</b>	<b>2,300</b>
	<b>SUBTOTAL - OPERATING</b>	<b>67,634</b>	<b>73,446</b>	<b>81,646</b>	<b>102,250</b>	<b>152,976</b>
001-5122-564.00-00	MACHINERY & EQUIPMENT	-	-	-	-	-
	<b>SUBTOTAL - CAPITAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXP. BEFORE ALLOC.</b>	<b>67,634</b>	<b>73,446</b>	<b>81,646</b>	<b>102,250</b>	<b>152,976</b>
001-5122-590.01-00	ALLOCATED CREDIT	(56,600)	(61,700)	(60,100)	(69,000)	-
	<b>TOTAL EXPENDITURES</b>	<b>11,034</b>	<b>11,746</b>	<b>21,546</b>	<b>33,250</b>	<b>152,976</b>

<b>Other General Government Program - 5123</b>						
Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>OTHER GENERAL GOVERNMENT</b>						
001-5123-526.00-00	HEALTH AND LIFE - RETIREES	503,998	428,550	460,415	497,150	560,500
	FRINGE BENEFITS	503,998	428,550	460,415	497,150	560,500
001-5123-531.00-00	PROFESSIONAL SERVICES	4,000	4,000	4,000	4,250	4,250
001-5123-534.00-00	OTHER CONTRACTUAL SERVICES	4,576	1,674	-	-	6,000
	PROFESSIONAL SERVICES	8,576	5,674	4,000	4,250	10,250
001-5123-541.00-00	COMMUNICATION SERVICES	-	840	-	-	-
001-5123-542.00-00	MAIL & FREIGHT	-	110	-	-	-
001-5123-544.00-00	RENTALS & LEASES	1,696	1,863	2,344	2,000	2,000
001-5123-547.00-00	PRINTING & BINDING	3,391	11,320	5,254	8,000	-
001-5123-548.00-00	PROMOTIONAL ACTIVITIES / ADS	10,000	20,578	-	-	-
001-5123-549.00-00	OTHER CURRENT CHARGES	32	478	766	500	500
	OTHER OPERATING EXPENDITURES	15,119	35,189	8,364	10,500	2,500
001-5123-552-01-00	HOLIDAY LIGHTS	13,104	12,899	-	-	-
001-5123-552-90-01	URBAN FORESTRY	-	-	-	50,000	50,000
001-5123-554.00-00	CITY SAFETY COMMITTEE EXPENSES	-	-	-	-	-
	MATERIALS & SUPPLIES	13,104	12,899	-	50,000	50,000
001-5123-582-00-00	GRANTS IN AID	17,210	105,190	22,583	19,050	19,050
001-5123-583-00-00	ECONOMIC DEVELOPMENT INCENTIVES	-	-	-	50,000	83,333
001-5123-599-00-00	OPERATING CONTINGENCY	-	-	-	25,000	45,000
001-5123-599-10-00	SALARY CONTINGENCY	-	-	-	20,000	35,000
	OTHER	17,210	105,190	22,583	114,050	182,383
	SUBTOTAL - OPERATING EXPEND.	558,007	587,502	495,362	670,950	805,633
001-5123-591-13-00	TRANSFER TO SPECIAL EVENT FUND	-	-	222,850	202,000	240,000
001-5123-591-45-00	TRANSFER TO CEMETERY FUND	95,000	87,500	91,500	110,000	96,000
001-5123-564-00-00	MACHINERY AND EQUIPMENT	-	-	952	-	-
	SUBTOTAL - CAPITAL	95,000	87,500	315,302	312,000	336,000
	TOTAL EXP. BEFORE ALLOCATIONS	653,007	675,002	810,664	982,950	1,141,633
001-5123-590-01-00	ALLOCATED CREDIT	(141,905)	(122,628)	(138,059)	(130,450)	-
	TOTAL EXPENDITURES	511,102	552,374	672,605	852,500	1,141,633

\* The \$50,000 from the 2015-16 Budget will be carried over and added to the \$83,333 to make the total General Fund Economic Development Contribution \$133,333. An additional \$66,667 from reserves will be added for a total allocation for Economic Development of \$200,000. The CRA will have a stand alone balance of \$66,667, which will be dedicated solely to the CRA .

Finance Program - 5130						
Account	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>FINANCE</b>						
001-5130-512.00-00	SALARIES & WAGES	275,617	263,599	266,510	262,650	264,132
001-5130-514.00-00	OVERTIME WAGES	203	-	-	850	1,800
	<b>SALARIES &amp; WAGES</b>	<b>275,820</b>	<b>263,599</b>	<b>266,510</b>	<b>263,500</b>	<b>265,932</b>
001-5130-521.00-00	FICA TAXES	19,847	19,449	19,766	20,200	20,343
001-5130-522.00-00	RETIREMENT EXP	26,719	24,459	40,143	28,750	20,776
001-5130-523.00-00	HEALTH & LIFE INSURANCE	38,212	20,679	23,159	29,850	33,135
001-5130-524.00-00	W/C INSURANCE EXPENSE	656	605	562	550	425
001-5130-525.00-00	UNEMPLOYMENT COMPENSATION	825	1,375	-	-	-
	<b>FRINGE BENEFITS</b>	<b>86,259</b>	<b>66,567</b>	<b>83,631</b>	<b>79,350</b>	<b>74,679</b>
001-5130-531.00-00	PROFESSIONAL SERVICES	125	560	-	-	-
001-5130-532.00-00	ACCOUNTING AND AUDITING	26,411	34,557	18,685	29,800	34,000
001-5130-534.00-00	OTHER CONTRACTUAL SERVICE	4,676	-	-	-	-
	<b>PROFESSIONAL SERVICES</b>	<b>31,212</b>	<b>35,117</b>	<b>18,685</b>	<b>29,800</b>	<b>34,000</b>
001-5130-540.00-00	TRAVEL & PER DIEM	1,121	37	-	1,000	1,000
001-5130-541.00-00	COMMUNICATION SERVICES	1,343	1,384	1,377	1,450	1,450
001-5130-542.00-00	MAIL & FREIGHT	2,817	2,521	2,612	2,500	2,600
001-5130-543.00-00	UTILITY SERVICES	7,414	6,852	5,750	7,300	6,500
001-5130-544.00-00	RENTALS AND LEASES	3,898	3,506	3,750	3,900	3,900
001-5130-545.00-00	INSURANCE	5,575	5,381	5,191	5,250	5,750
001-5130-546.00-00	REPAIR MAINT SERVICES	-	390	235	300	300
001-5130-547.00-00	PRINTING & BINDING	-	-	60	-	-
001-5130-549.00-00	OTHER CURRENT CHARGES	1,429	1,387	2,328	1,350	1,350
	<b>OTHER OPERATING EXPENDITURES</b>	<b>23,597</b>	<b>21,458</b>	<b>21,304</b>	<b>23,050</b>	<b>22,850</b>
001-5130-551.00-00	OFFICE SUPPLIES	2,359	4,076	2,434	2,750	2,750
001-5130-552.00-00	OPERATING SUPPLIES	1,420	1,520	1,996	1,550	1,535
001-5130-552.01-00	INVESTMENT EXPENSE.	12,534	14,505	14,679	16,000	15,000
001-5130-552.49-00	UNIFORMS, SHOES AND BOOTS	-	230	287	250	525
001-5130-554.00-00	DUES, SUBS & PUBS	475	405	405	650	630
001-5130-555.00-00	TRAINING	315	574	-	2,350	2,350
	<b>MATERIALS &amp; SUPPLIES</b>	<b>17,103</b>	<b>21,310</b>	<b>19,800</b>	<b>23,550</b>	<b>22,790</b>
	<b>SUBTOTAL - OPERATING</b>	<b>433,991</b>	<b>408,051</b>	<b>409,929</b>	<b>419,250</b>	<b>420,251</b>
001-5130-564.00-00	MACHINERY & EQUIPMENT	-	-	-	-	-
	<b>SUBTOTAL - CAPITAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXP. BEFORE ALLOCATION</b>	<b>433,991</b>	<b>408,051</b>	<b>409,929</b>	<b>419,250</b>	<b>420,251</b>
001-5130-590-01-00	ALLOCATED CREDIT	(186,350)	(179,350)	(178,950)	(171,450)	-
	<b>TOTAL EXPENDITURES</b>	<b>247,641</b>	<b>228,701</b>	<b>230,979</b>	<b>247,800</b>	<b>420,251</b>

Customer Service Program - 5131						
Account	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>CUSTOMER SERVICE</b>						
001-5131-512.00-00	SALARIES & WAGES	195,331	214,244	263,094	323,850	334,815
001-5131-514.00-00	OVERTIME WAGES	4,392	2,572	9,732	2,850	1,825
	<b>SALARIES &amp; WAGES</b>	<b>199,723</b>	<b>216,816</b>	<b>272,825</b>	<b>326,700</b>	<b>336,640</b>
001-5131-521.00-00	FICA TAXES	14,370	15,394	19,383	25,000	25,752
001-5131-522.00-00	RETIREMENT EXP	36,969	34,824	34,204	34,650	31,622
001-5131-523.00-00	HEALTH & LIFE INSURANCE	37,094	33,190	43,364	77,500	74,252
001-5131-524.00-00	W/C INSURANCE EXPENSE	970	995	1,457	2,800	2,830
	<b>FRINGE BENEFITS</b>	<b>89,403</b>	<b>84,403</b>	<b>98,408</b>	<b>139,950</b>	<b>134,456</b>
001-5131-531.00-00	PROFESSIONAL SERVICES	1,200	1,200	3,158	2,700	2,700
001-5131-534.00-00	OTHER CONTRACTUAL SERV	37,239	28,559	44,645	38,500	39,300
001-5131-534.02-00	MERCHANT SERVICES	67,982	72,018	75,489	75,500	77,500
001-5131-534.03-00	METER READING SERVICES	119,585	121,744	127,763	-	-
	<b>PROFESSIONAL SERVICES</b>	<b>226,006</b>	<b>223,521</b>	<b>251,056</b>	<b>116,700</b>	<b>119,500</b>
001-5131-540.00-00	TRAVEL & PER DIEM	-	-	-	250	250
001-5131-541.00-00	COMMUNICATION SERVICES	1,705	1,992	2,752	4,750	4,750
001-5131-542.00-00	MAIL & FREIGHT	59,933	69,198	66,123	67,200	69,000
001-5131-543.00-00	UTILITY SERVICES	6,024	5,564	4,666	5,900	6,500
001-5131-544.00-00	RENTALS AND LEASES	6,634	6,768	6,117	7,950	8,250
001-5131-545.00-00	INSURANCE	6,415	6,155	6,407	6,850	7,500
001-5131-545.43-00	INSURANCE - AUTOMOBILES	450	400	400	1,200	1,300
001-5131-546.00-00	REPAIR MAINT SERVICES	241	240	240	1,450	1,450
001-5131-546.51-00	TIRES	28	692	-	700	700
001-5131-546.52-00	VEHICLE PARTS	263	113	871	1,000	1,500
001-5131-546.53-00	VEHICLE LABOR	1,361	1,130	93	450	1,000
001-5131-546.56-00	VEHICLE REPLACEMENT FUND	1,500	2,400	2,400	6,400	7,200
001-5131-547.00-00	PRINTING & BINDING	-	80	167	3,000	3,200
001-5131-549.00-00	OTHER CURRENT CHARGES	-	-	-	300	300
	<b>OTHER OPERATING EXPEND.</b>	<b>84,554</b>	<b>94,732</b>	<b>90,236</b>	<b>107,400</b>	<b>112,900</b>
001-5131-551.00-00	OFFICE SUPPLIES	2,335	3,006	1,939	3,700	3,800
001-5131-552.00-00	OPERATING SUPPLIES	2,559	2,998	3,454	5,200	5,350
001-5131-552.49-00	UNIFORMS AND SAFETY SHOES	821	1,012	777	1,700	1,850
001-5131-552.50-00	GAS AND OIL	3,987	3,316	2,104	7,150	7,400
001-5131-555.00-00	TRAINING	-	-	-	4,500	4,500
	<b>MATERIALS &amp; SUPPLIES</b>	<b>9,702</b>	<b>10,332</b>	<b>8,274</b>	<b>22,250</b>	<b>22,900</b>
	<b>SUBTOTAL - OPER. EXPEND.</b>	<b>609,388</b>	<b>629,804</b>	<b>720,799</b>	<b>713,000</b>	<b>726,396</b>
001-5131-564.00-00	MACHINERY & EQUIPMENT	-	2,830	10,780	29,000	-
	<b>SUBTOTAL - CAPITAL</b>	<b>-</b>	<b>2,830</b>	<b>10,780</b>	<b>29,000</b>	<b>-</b>
	<b>TOTAL EXP. BEFORE ALLOC.</b>	<b>609,388</b>	<b>632,634</b>	<b>731,579</b>	<b>742,000</b>	<b>726,396</b>
001-5131-590.01-00	ALLOCATED CREDIT	(609,388)	(632,634)	(731,579)	(742,000)	-
	<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>726,396</b>

Human Resources Program - 5132						
Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>HUMAN RESOURCES</b>						
001-5132-512.00-00	SALARIES & WAGES	129,866	134,512	148,736	153,450	171,634
001-5132-514.00-00	OVERTIME WAGES	-	-	-	300	257
	<b>SALARIES &amp; WAGES</b>	<b>129,866</b>	<b>134,512</b>	<b>148,736</b>	<b>153,750</b>	<b>171,891</b>
001-5132-521.00-00	FICA TAXES	9,781	10,121	11,256	11,800	13,150
001-5132-522.00-00	RETIREMENT EXP	38,070	40,065	38,351	40,950	21,860
001-5132-523.00-00	HEALTH & LIFE INSURANCE	6,653	5,774	7,966	8,900	15,290
001-5132-524.00-00	W/C INSURANCE EXPENSE	307	304	317	350	275
	<b>FRINGE BENEFITS</b>	<b>54,811</b>	<b>56,264</b>	<b>57,890</b>	<b>62,000</b>	<b>50,576</b>
001-5132-531.00-00	PROFESSIONAL SERVICES	20,459	5,161	5,933	6,350	6,350
001-5132-531.02-00	PROF. SERV. - LABOR ATT.	475	1,811	1,000	7,000	12,000
	<b>PROFESSIONAL SERVICES</b>	<b>20,934</b>	<b>6,972</b>	<b>6,933</b>	<b>13,350</b>	<b>18,350</b>
001-5132-540.00-00	TRAVEL & PER DIEM	694	1,105	1,288	1,200	1,200
001-5132-541.00-00	COMMUNICATION SERVICES	1,616	1,658	1,664	1,750	1,750
001-5132-542.00-00	MAIL & FREIGHT	661	445	732	650	750
001-5132-543.00-00	UTILITY SERVICES	4,171	3,852	3,230	4,100	3,600
001-5132-544.00-00	RENTAL & LEASES	1,322	1,169	1,250	1,500	1,500
001-5132-545.00-00	INSURANCE	2,839	2,984	2,791	3,150	3,450
001-5132-546.00-00	REPAIR MAINT SERVICES	-	-	-	250	250
001-5132-547.00-00	PRINTING & BINDING	30	-	-	100	100
001-5132-548.00-00	PROMOTIONAL ACTIVITIES / ADS	275	-	50	-	-
001-5132-549.00-00	OTHER CURRENT CHARGES	9,670	7,951	11,225	6,800	6,800
	<b>OTHER OPERATING EXPENDITURES</b>	<b>21,278</b>	<b>19,164</b>	<b>22,230</b>	<b>19,500</b>	<b>19,400</b>
001-5132-551.00-00	OFFICE SUPPLIES	790	685	1,512	700	700
001-5132-552.00-00	OPERATING SUPPLIES	483	1,159	572	600	600
001-5132-554.00-00	DUES, SUBS & PUBS	520	850	970	1,100	1,100
001-5132-555.00-00	TRAINING	379	275	715	1,050	2,050
	<b>MATERIALS &amp; SUPPLIES</b>	<b>2,172</b>	<b>2,969</b>	<b>3,769</b>	<b>3,450</b>	<b>4,450</b>
	<b>SUBTOTAL - OPERATING EXPEND.</b>	<b>229,061</b>	<b>219,881</b>	<b>239,558</b>	<b>252,050</b>	<b>264,667</b>
001-5132-554.00-00	MACHINERY & EQUIPMENT	-	-	-	-	-
	<b>SUBTOTAL - CAPITAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPEND. BEFORE ALLOC.</b>	<b>229,061</b>	<b>219,881</b>	<b>239,558</b>	<b>252,050</b>	<b>264,667</b>
001-5132-590.01-00	ALLOCATED CREDIT	(229,061)	(219,881)	(239,558)	(252,050)	-
	<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>264,667</b>

<b>Purchasing Program - 5133</b>						
Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget	
<b>PURCHASING</b>						
001-5133-512.00-00	SALARIES & WAGES	87,476	94,310	89,828	96,600	99,098
001-5133-514.00-00	OVERTIME WAGES	-	169	-	-	-
	<b>SALARIES &amp; WAGES</b>	<b>87,476</b>	<b>94,479</b>	<b>89,828</b>	<b>96,600</b>	<b>99,098</b>
001-5133-521.00-00	FICA TAXES	6,598	6,769	6,398	7,400	7,581
001-5133-522.00-00	RETIREMENT EXP	13,992	15,100	11,453	14,300	9,910
001-5133-523.00-00	HEALTH & LIFE INSURANCE	12,423	14,399	16,489	19,300	21,175
001-5133-524.00-00	W/C INSURANCE EXPENSE	214	220	196	200	159
	<bfringe b="" benefits<=""></bfringe>	<b>33,227</b>	<b>36,488</b>	<b>34,536</b>	<b>41,200</b>	<b>38,825</b>
001-5133-534.00-00	OTHER CONTRACTUAL SERV	-	-	-	-	-
	<b>PROFESSIONAL SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-5133-540.00-00	TRAVEL & PER DIEM	145	-	1,165	800	2,000
001-5133-541.00-00	COMMUNICATION SERVICES	2,381	2,438	2,432	2,550	2,550
001-5133-542.00-00	MAIL & FREIGHT	235	604	1,362	700	850
001-5133-543.00-00	UTILITY SERVICES	2,448	5,883	5,542	6,200	6,000
001-5133-544.00-00	RENTALS AND LEASES	12,073	8,179	8,257	6,000	9,650
001-5133-545.00-00	INSURANCE	1,755	1,712	1,714	1,800	2,000
001-5133-546.00-00	REPAIR MAINT SERVICES	125	254	411	450	1,100
001-5133-546.53-00	VEHICLE LABOR	-	202	-	-	-
001-5133-547.00-00	PRINTING & BINDING	40	40	60	400	1,100
001-5133-549.00-00	OTHER CURRENT CHARGES	-	-	10	-	-
	<b>OTHER OPERATING EXPENDITURES</b>	<b>19,202</b>	<b>19,312</b>	<b>20,953</b>	<b>18,900</b>	<b>25,250</b>
001-5133-551.00-00	OFFICE SUPPLIES	679	599	551	500	500
001-5133-552.00-00	OPERATING SUPPLIES	1,142	1,370	1,764	1,650	2,000
001-5133-552.49-00	UNIFORMS	-	-	410	500	500
001-5133-554.00-00	DUES, SUBS & PUBS	580	365	840	600	950
001-5133-555.00-00	TRAINING	-	-	1,120	1,600	2,400
001-5133-555.02-00	COLLEGE REIMBURSEMENT	1,000	1,000	-	-	-
001-5133-558.10-00	INVENTORY OVER/SHORT	(220)	(66)	1,915	50	50
	<b>MATERIALS &amp; SUPPLIES</b>	<b>3,181</b>	<b>3,268</b>	<b>6,600</b>	<b>4,900</b>	<b>6,400</b>
	<b>SUBTOTAL - OPERATING EXPEND.</b>	<b>143,086</b>	<b>153,547</b>	<b>151,917</b>	<b>161,600</b>	<b>169,573</b>
001-5133-564.00-00	MACHINERY & EQUIPMENT	-	-	-	-	-
	<b>SUBTOTAL - CAPITAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPEND. BEFORE ALLOC,</b>	<b>143,086</b>	<b>153,547</b>	<b>151,917</b>	<b>161,600</b>	<b>169,573</b>
001-5133-590.01-00	ALLOCATED CREDIT	(78,650)	(94,750)	(92,100)	(96,150)	-
	<b>TOTAL EXPENDITURES</b>	<b>64,436</b>	<b>58,797</b>	<b>59,817</b>	<b>65,450</b>	<b>169,573</b>

City Attorney Program - 5140						
Account	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>CITY ATTORNEY</b>						
001-5140-531-00-00	PROFESSIONAL SERVICES	138,671	107,892	134,202	140,000	140,000
	PROFESSIONAL SERVICES	138,671	107,892	134,202	140,000	140,000
001-5140-545-00-00	INSURANCE	-	-	-	-	-
001-5140-549-00-00	OTHER CURRENT CHARGES	-	-	-	-	-
	OTHER OPERATING EXPEND.	-	-	-	-	-
	EXPEND. BEFORE ALLOCATION	138,671	107,892	134,202	140,000	140,000
001-5140-590-01-00	ALLOCATED CREDIT	(68,700)	(58,450)	(69,600)	(71,050)	-
	TOTAL EXPENDITURES	69,971	49,442	64,602	68,950	140,000

Planning and Development - Program 5150						
Account	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>PLANNING AND DEVELOPMENT</b>						
001-5150-512.00-00	SALARIES & WAGES	188,507	198,470	213,613	215,300	202,423
001-5150-514.00-00	OVERTIME WAGES	259	298	540	350	350
	<b>SALARIES &amp; WAGES</b>	<b>188,766</b>	<b>198,768</b>	<b>214,153</b>	<b>215,650</b>	<b>202,773</b>
001-5150-521.00-00	FICA TAXES	13,347	13,899	15,191	16,500	15,513
001-5150-522.00-00	RETIREMENT EXP	27,237	29,472	28,554	27,200	19,624
001-5150-523.00-00	HEALTH & LIFE INSURANCE	32,972	30,453	33,177	34,550	34,212
001-5150-524.00-00	W/C INSURANCE EXPENSE	446	449	458	450	325
	<b>FRINGE BENEFITS</b>	<b>74,002</b>	<b>74,273</b>	<b>77,380</b>	<b>78,700</b>	<b>69,674</b>
001-5150-531.00-00	PROFESSIONAL SERVICES	18,078	11,783	28,136	25,000	25,000
001-5150-534.00-00	OTHER CONTRACTUAL SERV.	8,086	15,111	14,480	26,200	21,200
	<b>PROFESSIONAL SERVICES</b>	<b>26,164</b>	<b>26,894</b>	<b>42,616</b>	<b>51,200</b>	<b>46,200</b>
001-5150-540.00-00	TRAVEL & PER DIEM	3,203	1,646	1,593	1,500	1,500
001-5150-541.00-00	COMMUNICATION SERVICES	2,513	2,419	2,415	2,700	3,000
001-5150-542.00-00	MAIL & FREIGHT	1,980	1,999	2,451	1,500	1,500
001-5150-543.00-00	UTILITY SERVICES	3,278	2,962	2,512	3,150	3,000
001-5150-544.00-00	RENTALS AND LEASES	5,017	5,035	5,261	4,000	4,000
001-5150-545.00-00	INSURANCE	2,736	3,571	3,575	3,650	4,000
001-5150-546.00-00	REPAIR MAINT SERVICES	-	9	525	600	600
001-5150-547.00-00	PRINTING & BINDING	286	465	93	1,000	1,000
001-5150-548.00-00	PROMOTIONAL ACTIVITIES / ADS	6,474	5,124	12,573	5,000	10,000
001-5150-549.00-00	OTHER CURRENT CHARGES	19	3,953	144	-	-
	<b>OTHER OPERATING EXPENDITURES</b>	<b>25,506</b>	<b>27,183</b>	<b>31,142</b>	<b>23,100</b>	<b>28,600</b>
001-5150-551.00-00	OFFICE SUPPLIES	4,118	3,536	5,395	5,000	5,000
001-5150-552.00-00	OPERATING SUPPLIES	3,323	467	939	400	400
001-5150-552.49-00	UNIFORMS, SHOES AND BOOTS	-	-	209	300	300
001-5150-555.00-00	DUES, SUBS & PUBS	2,850	2,983	2,888	3,000	3,000
001-5150-555.00-00	TRAINING	1,370	575	385	4,000	4,000
	<b>MATERIALS &amp; SUPPLIES</b>	<b>11,661</b>	<b>7,561</b>	<b>9,816</b>	<b>12,700</b>	<b>12,700</b>
	<b>SUBTOTAL - OPERATING EXPEND.</b>	<b>326,099</b>	<b>334,679</b>	<b>375,107</b>	<b>381,350</b>	<b>359,947</b>
001-5150-564.00-00	MACHINERY & EQUIPMENT	-	-	-	-	-
	<b>SUBTOTAL - CAPITAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPEND. BEFORE ALLOC.</b>	<b>326,099</b>	<b>334,679</b>	<b>375,107</b>	<b>381,350</b>	<b>359,947</b>
001-5150-590.01-00	ALLOCATED EXPENSES	20,850	24,250	23,900	24,650	-
	<b>TOTAL EXPENDITURES</b>	<b>346,949</b>	<b>358,929</b>	<b>399,007</b>	<b>406,000</b>	<b>359,947</b>

<b>Information Technology Program - 5160</b>						
<b>Account Number</b>	<b>Account Title</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Original Budget</b>	<b>2017 Final Budget</b>
<b>INFORMATION TECHNOLOGY</b>						
001-5160-512.00-00	SALARIES & WAGES	195,405	218,526	215,899	222,250	231,611
001-5160-514.00-00	OVERTIME WAGES	5,944	9,900	7,227	7,300	8,221
	<b>SALARIES &amp; WAGES</b>	<b>201,349</b>	<b>228,426</b>	<b>223,126</b>	<b>229,550</b>	<b>239,833</b>
001-5160-521.00-00	FICA TAXES	14,322	16,263	16,011	17,600	18,347
001-5160-522.00-00	RETIREMENT EXP	29,398	32,807	31,355	29,000	21,102
001-5160-523.00-00	HEALTH & LIFE INSURANCE	36,210	33,112	37,337	41,200	50,193
001-5160-524.00-00	W/C INSURANCE EXPENSE	467	495	468	500	474
	<b>FRINGE BENEFITS</b>	<b>80,397</b>	<b>82,677</b>	<b>85,171</b>	<b>88,300</b>	<b>90,115</b>
001-5160-531.00-00	PROFESSIONAL SERVICES	-	5,775	-	5,000	5,000
	<b>PROFESSIONAL SERVICES</b>	<b>-</b>	<b>5,775</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>
001-5160-540.00-00	TRAVEL & PER DIEM	2,363	1,691	1,374	2,400	1,700
001-5160-541.00-00	COMMUNICATION SERVICES	19,085	18,009	18,275	19,600	18,600
001-5160-542.00-00	MAIL & FREIGHT	1	5	7	150	150
001-5160-543.00-00	UTILITY SERVICES	8,061	8,785	7,660	9,350	7,500
001-5160-545.00-00	INSURANCE	7,308	7,369	7,623	8,650	8,650
001-5160-545.43-00	INSURANCE - AUTOMOBILES	900	800	800	800	800
001-5160-546.00-00	REPAIR MAINT SERVICES	109,233	129,715	121,610	149,750	162,650
001-5160-546.52-00	VEHICLE PARTS	2,505	1,198	752	300	300
001-5160-546.53-00	VEHICLE LABOR	4,359	4,054	556	1,950	1,950
001-5160-546.56-00	VEHICLE REPLACEMENT	1,500	2,850	2,850	2,850	2,850
	<b>OTHER OPERATING EXPEND.</b>	<b>155,315</b>	<b>174,476</b>	<b>161,506</b>	<b>195,800</b>	<b>205,150</b>
001-5160-551.00-00	OFFICE SUPPLIES	611	736	400	700	700
001-5160-552.00-00	OPERATING SUPPLIES	4,876	6,965	5,587	5,550	5,550
001-5160-552.50-00	GAS AND OIL	2,383	2,350	1,676	1,500	1,500
001-5160-554.00-00	DUES, SUBS & PUBS	651	540	619	550	400
001-5160-555.00-00	TRAINING	1,200	774	5,485	5,200	5,600
001-5160-555.02-00	COLLEGE REIMBURSEMENT	-	540	1,460	2,000	4,000
	<b>MATERIALS &amp; SUPPLIES</b>	<b>9,721</b>	<b>11,905</b>	<b>15,227</b>	<b>15,500</b>	<b>17,750</b>
	<b>SUBTOTAL - OPERATING EXP.</b>	<b>446,782</b>	<b>503,259</b>	<b>485,030</b>	<b>534,150</b>	<b>557,848</b>
001-5160-564.95-00	COMPUTERS	39,470	58,743	69,615	52,450	-
	<b>SUBTOTAL - CAPITAL</b>	<b>39,470</b>	<b>58,743</b>	<b>69,615</b>	<b>52,450</b>	<b>-</b>
	<b>TOTAL EXP. BEFORE ALLOC.</b>	<b>486,252</b>	<b>562,002</b>	<b>554,645</b>	<b>586,600</b>	<b>557,848</b>
001-5160-590.01-00	ALLOCATION	(486,252)	(562,002)	(554,645)	(586,600)	-
	<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>557,848</b>

Building Maintenance Program - 5190						
Account	Description	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>BUILDING MAINTENANCE</b>						
001-5190-512.00-00	SALARIES & WAGES	257,214	261,388	322,343	322,800	405,162
001-5190-514.00-00	OVERTIME WAGES	22,217	7,255	11,133	16,300	6,500
CLOSED	SPECIAL EVENT PAY	1,978	85	-	-	-
	<b>SALARIES &amp; WAGES</b>	<b>281,409</b>	<b>268,728</b>	<b>333,476</b>	<b>339,100</b>	<b>411,662</b>
001-5190-521.00-00	FICA TAXES	20,353	19,040	23,706	25,800	31,228
001-5190-522.00-00	RETIREMENT EXP	65,573	67,210	67,381	66,600	41,139
001-5190-523.00-00	HEALTH & LIFE INSURANCE	53,638	44,686	62,655	63,600	93,028
001-5190-524.00-00	W/C INSURANCE EXPENSE	8,286	7,990	11,920	12,450	12,214
001-5190-525.00-00	UNEMPLOYMENT COMPENSATION	-	-	-	-	-
	<b>FRINGE BENEFITS</b>	<b>147,850</b>	<b>138,926</b>	<b>165,662</b>	<b>168,450</b>	<b>177,608</b>
001-5190-531.00-00	PROFESSIONAL SERVICES	-	-	1,280	7,000	-
001-5190-534.00-00	OTHER CONTRACTUAL SERV	1,175	-	-	-	14,850
	<b>PROFESSIONAL SERVICES</b>	<b>1,175</b>	<b>-</b>	<b>1,280</b>	<b>7,000</b>	<b>14,850</b>
001-5190-540.00-00	TRAVEL & PER DIEM	-	-	4	1,000	1,050
001-5190-541.00-00	COMMUNICATION SERVICES	4,242	4,523	4,850	6,900	8,700
001-5190-543.00-00	UTILITY SERVICES	20,744	22,737	16,256	24,150	22,000
001-5190-544.00-00	RENTALS AND LEASES	2,395	2,218	1,634	4,800	4,800
001-5190-545.00-00	INSURANCE	4,135	4,270	4,424	5,550	6,100
001-5190-545.43-00	INSURANCE - AUTOMOBILES	1,750	1,600	1,600	2,000	2,000
001-5190-546.00-00	REPAIR MAINT SERVICES	68,924	63,920	88,806	100,350	132,396
001-5190-546.51-00	TIRES	1,252	638	502	1,000	1,000
001-5190-546.52-00	VEHICLE PARTS	2,440	152	3,238	1,500	2,000
001-5190-546.53-00	VEHICLE LABOR	6,548	4,290	497	4,000	4,000
001-5190-546.56-00	VEHICLE REPLACEMENT	-	-	-	-	6,000
	<b>OTHER OPERATING EXPENSES</b>	<b>112,430</b>	<b>104,348</b>	<b>121,811</b>	<b>151,250</b>	<b>190,046</b>
001-5190-551.00-00	OFFICE SUPPLIES	-	87	105	-	-
001-5190-552.00-00	OPERATING SUPPLIES	31,681	32,473	48,335	44,500	56,500
001-5190-552.49-00	UNIFORMS AND SAFETY SHOES	2,384	2,832	3,294	4,500	5,000
001-5190-552.50-00	GAS AND OIL	9,348	10,162	7,905	7,500	7,500
001-5190-554.00-00	DUES, SUBS & PUBS	-	459	261	-	200
001-5190-555.00-00	TRAINING	-	396	1,032	1,200	1,200
	<b>MATERIALS &amp; SUPPLIES</b>	<b>43,413</b>	<b>46,409</b>	<b>60,930</b>	<b>57,700</b>	<b>70,400</b>
	<b>SUBTOTAL - OPERATING</b>	<b>586,277</b>	<b>558,411</b>	<b>683,159</b>	<b>723,500</b>	<b>864,566</b>
001-5190-562.00-00	BUILDINGS	-	2,750	6,100	-	-
001-5190-564.00-00	MACHINERY & EQUIPMENT	3,718	2,545	11,981	-	-
001-5190-564.95-00	COMPUTER UPGRADE	-	-	819	4,800	-
	<b>SUBTOTAL - CAPITAL</b>	<b>3,718</b>	<b>5,295</b>	<b>18,900</b>	<b>4,800</b>	<b>-</b>
	<b>TOTAL EXP. BEFORE ALLOCATIONS</b>	<b>589,995</b>	<b>563,706</b>	<b>702,059</b>	<b>728,300</b>	<b>864,566</b>
001-5190-590.01-00	ALLOCATED CREDIT	(589,995)	(563,706)	(702,059)	(728,300)	-
	<b>BUILDING MAINT. - TOTAL EXPEND.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>864,566</b>

Police Program - 5210						
Account	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>POLICE</b>						
001-5210-512.00-00	SALARIES & WAGES	1,877,901	1,965,505	2,083,192	2,104,850	2,353,976
001-5210-514.00-00	OVERTIME WAGES	142,749	171,590	210,457	179,100	179,072
001-5210-515.01-00	INCENTIVE PAY	24,251	24,661	25,935	25,150	25,132
CLOSED	SPECIAL EVENT PAY	81,227	85,185	9,852	-	-
	<b>SALARIES &amp; WAGES</b>	<b>2,126,128</b>	<b>2,246,941</b>	<b>2,329,435</b>	<b>2,309,100</b>	<b>2,558,180</b>
001-5210-521.00-00	FICA TAXES	155,011	161,293	168,050	176,650	195,701
001-5210-522.00-00	RETIREMENT EXP	376,032	413,603	427,023	444,050	445,471
001-5210-522.02-00	STATE PENSION CONTRIBUTION	-	80,330	85,499	80,350	85,000
001-5210-523.00-00	HEALTH & LIFE INSURANCE	283,501	247,508	288,593	318,400	332,470
001-5210-524.00-00	W/C INSURANCE EXPENSE	56,900	57,460	68,344	70,600	63,423
001-5210-525.00-00	UNEMPLOYMENT COMPENSATION	(126)	-	35	-	-
	<bfringe b="" benefits<=""></bfringe>	<b>871,318</b>	<b>960,194</b>	<b>1,037,544</b>	<b>1,090,050</b>	<b>1,122,065</b>
001-5210-531.00-00	PROFESSIONAL SERVICES	9,761	14,476	13,778	10,500	10,500
001-5210-534.00-00	OTHER CONTRACTUAL SERVICE	17,869	17,181	12,104	15,000	15,000
001-5210-534.01-00	CODE ENFORCEMENT	20,171	19,759	11,369	25,000	25,000
001-5210-535.00-00	INVESTIGATIONS	-	519	5,445	3,000	5,500
	<b>PROFESSIONAL SERVICES</b>	<b>47,801</b>	<b>51,935</b>	<b>42,696</b>	<b>53,500</b>	<b>56,000</b>
001-5210-540.00-00	TRAVEL & PER DIEM	5,986	8,475	12,374	5,000	5,000
001-5210-540.02-00	TRAVEL & PER DIEM - 2ND DOLLAR	1,697	1,129	2,228	6,000	6,000
001-5210-541.00-00	COMMUNICATION SERVICES	53,738	47,697	48,257	61,600	61,600
001-5210-542.00-00	MAIL & FREIGHT	3,019	2,923	2,942	2,500	2,500
001-5210-543.00-00	UTILITY SERVICES	48,878	47,727	44,559	50,650	45,000
001-5210-544.00-00	RENTALS AND LEASES	25,931	26,017	27,600	30,600	31,216
001-5210-545.00-00	INSURANCE	74,493	73,749	82,089	72,650	79,500
001-5210-545.43-00	INSURANCE - AUTOMOBILES	22,450	18,900	24,543	19,800	19,800
001-5210-546.00-00	REPAIR MAINT SERVICES	80,101	66,882	77,253	75,750	77,250
001-5210-546.51-00	TIRES	5,211	9,641	5,151	6,500	6,500
001-5210-546.52-00	VEHICLE PARTS	38,850	16,660	20,699	17,000	17,000
001-5210-546.53-00	VEHICLE LABOR	85,616	55,136	11,637	21,350	21,350
001-5210-547.00-00	PRINTING & BINDING	3,553	2,150	3,839	4,700	4,700
001-5210-548.04-00	COMMUNITY RELATIONS UNIT	1,931	4,066	5,116	4,000	4,500
001-5210-549.00-00	OTHER CURRENT CHARGES	6,769	12,443	14,738	5,700	5,950
	<b>OTHER OPERATING EXPEND.</b>	<b>458,223</b>	<b>393,721</b>	<b>383,025</b>	<b>383,800</b>	<b>387,866</b>
001-5210-551.00-00	OFFICE SUPPLIES	15,431	16,370	15,253	15,000	15,000
001-5210-552.00-00	OPERATING SUPPLIES	54,477	32,788	55,704	35,250	35,250
001-5210-552.45-00	SWORN TACTICAL EQUIPMENT	-	10,145	5,450	5,500	8,500
001-5210-552.48-00	BODY ARMOR	3,467	8,879	5,933	8,000	8,000
001-5210-552.49-00	UNIFORMS AND SAFETY SHOES	29,686	24,175	20,946	31,000	31,000
001-5210-552.50-00	GAS AND OIL	168,251	145,445	109,356	120,000	125,000
001-5210-554.00-00	DUES AND SUBS.	7,017	5,996	5,935	3,800	4,000
001-5210-555.00-00	TRAINING	4,476	6,466	6,222	5,000	5,500
001-5210-555.01-00	TRAINING - 2ND DOLLAR	4,970	7,697	5,232	10,000	10,000
001-5210-555.02-00	TRAINING - COLLEGE TUITION	23,033	16,390	8,193	7,000	7,000
	<b>SUPPLIES AND MATERIALS</b>	<b>310,808</b>	<b>274,351</b>	<b>238,224</b>	<b>240,550</b>	<b>249,250</b>
	<b>OPERATING EXPENDITURES</b>	<b>3,814,278</b>	<b>3,927,142</b>	<b>4,030,924</b>	<b>4,077,000</b>	<b>4,373,361</b>
001-5210-564.00-00	MACHINERY & EQUIPMENT	15,267	41,003	4,934	-	-
001-5210-564.10-00	MACHINERY & EQUIPMENT - GRANTS	13,659	17,545	8,408	-	-
001-5210-564.95-00	COMPUTER UPGRADE	9,177	-	-	-	-
	<b>CAPITAL</b>	<b>38,103</b>	<b>58,548</b>	<b>13,342</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPEND. BEFORE ALLOC.</b>	<b>3,852,381</b>	<b>3,985,690</b>	<b>4,044,266</b>	<b>4,077,000</b>	<b>4,373,361</b>
001-5210-530.01-00	ALLOCATED EXPENSES	258,300	272,650	256,250	268,100	-
	<b>TOTAL EXPENDITURES</b>	<b>4,110,681</b>	<b>4,258,340</b>	<b>4,300,516</b>	<b>4,345,100</b>	<b>4,373,361</b>

<b>Police Communication Program - 5211</b>						
<b>Account</b>	<b>Account Title</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Original Budget</b>	<b>2017 Final Budget</b>
<b>POLICE - COMMUNICATIONS</b>						
001-5211-512.00-00	SALARIES & WAGES	256,049	244,881	239,537	286,650	298,813
001-5211-514.00-00	OVERTIME WAGES	67,510	73,959	87,099	41,200	41,200
	<b>SALARIES &amp; WAGES</b>	<b>323,559</b>	<b>318,840</b>	<b>326,636</b>	<b>327,850</b>	<b>340,013</b>
001-5211-521.00-00	FICA TAXES	23,300	22,296	23,023	25,100	26,011
001-5211-522.00-00	RETIREMENT EXP	97,169	76,995	77,147	64,450	37,530
001-5211-523.00-00	HEALTH & LIFE INSURANCE	47,221	52,109	60,315	65,550	72,013
001-5211-524.00-00	W/C INSURANCE EXPENSE	2,778	3,882	3,778	700	544
	<b>FRINGE BENEFITS</b>	<b>170,468</b>	<b>155,282</b>	<b>164,263</b>	<b>155,800</b>	<b>136,098</b>
001-5211-541.00-00	COMMUNICATION SERVICES	-	240	360	350	360
001-5211-545.00-00	INSURANCE	3,252	3,424	3,526	3,800	4,200
001-5211-554.00-00	DUES AND SUBSCRIPTIONS;	-	-	30	-	-
001-5211-555-00-00	TRAINING	-	-	-	1,000	1,500
001-5211-555-02-00	COLLEGE REIMBURSEMENT	-	-	1,000	-	1,000
001-5211-555.00-00	<b>OTHER OPERATING EXPENDITURES</b>	<b>3,252</b>	<b>3,664</b>	<b>4,916</b>	<b>5,150</b>	<b>7,060</b>
	<b>OPERATING - SUBTOTAL</b>	<b>497,279</b>	<b>477,786</b>	<b>495,815</b>	<b>488,800</b>	<b>483,171</b>
001-5211-564-00-00	MACHINERY & EQUIPMENT	-	-	-	-	-
	<b>TOTAL CAPITAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-5211-590.01-00	ALLOCATED EXPENSE	19,750	28,350	31,700	32,850	-
	<b>TOTAL EXPENDITURES</b>	<b>517,029</b>	<b>506,136</b>	<b>527,515</b>	<b>521,650</b>	<b>483,171</b>

Fire Program - 5220						
Account	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Fire Budget
<b>FIRE</b>						
001-5220-512.00-00	SALARIES & WAGES	1,204,077	1,240,697	1,251,236	1,256,350	1,428,151
001-5220-514.00-00	OVERTIME WAGES	65,987	93,399	33,110	33,000	79,465
001-5220-514.02-00	OVERTIME WAGES - FLSA	63,700	40,300	121,561	129,000	47,565
001-5220-515.01-00	INCENTIVE PAY	8,491	10,602	11,055	10,650	16,068
001-5220-515-04-00	FIELD TRAINING PAY	-	-	-	5,000	-
001-5320-515-05-00	OTHER INCENTIVE PAY	-	-	-	8,500	12,000
CLOSED	SPECIAL EVENT PAY	13,548	13,928	-	-	-
	<b>SALARIES &amp; WAGES</b>	<b>1,355,803</b>	<b>1,398,926</b>	<b>1,416,962</b>	<b>1,442,500</b>	<b>1,583,249</b>
001-5220-521.00-00	FICA TAXES	97,735	100,870	102,464	109,650	121,118
001-5220-522.00-00	RETIREMENT EXP	279,668	238,663	217,069	212,700	275,799
001-5220-522.02-00	STATE FIRE PENSION CONTRIBUTION	-	88,725	85,188	88,750	85,000
001-5220-523.00-00	HEALTH & LIFE INSURANCE	203,426	183,315	197,639	231,000	265,180
001-5220-524.00-00	W/C INSURANCE EXPENSE	41,099	40,629	56,471	38,250	50,951
	<bfringe b="" benefits<=""></bfringe>	<b>621,928</b>	<b>652,202</b>	<b>658,832</b>	<b>680,350</b>	<b>798,048</b>
001-5220-531.00-00	PROFESSIONAL SERVICES	8,350	8,750	12,827	7,500	7,500
001-5220-534.00-00	OTHER CONTRACTUAL SERV	2,416	22,702	23,762	8,500	11,300
	<b>PROFESSIONAL SERVICES</b>	<b>10,766</b>	<b>31,452</b>	<b>36,589</b>	<b>16,000</b>	<b>18,800</b>
001-5220-540.00-00	TRAVEL & PER DIEM	1,134	2,234	2,710	4,000	4,000
001-5220-541.00-00	COMMUNICATION SERVICES	12,062	12,245	12,649	13,000	13,000
001-5220-542.00-00	MAIL & FREIGHT	300	293	181	100	100
001-5220-543.00-00	UTILITY SERVICES	24,913	27,219	22,122	28,900	28,900
001-5220-544.00-00	RENTALS AND LEASES	4,743	5,634	5,210	5,000	6,100
001-5220-545.00-00	INSURANCE	25,205	22,750	22,929	25,200	27,600
001-5220-545.43-00	INSURANCE - AUTOMOBILES	10,000	8,850	9,100	9,100	9,500
001-5220-546.00-00	REPAIR MAINT SERVICES	17,866	17,709	12,734	32,200	38,500
001-5220-546.51-00	TIRES	3,890	2,294	4,773	4,000	4,000
001-5220-546.52-00	VEHICLE PARTS	29,538	27,722	29,251	22,000	22,000
001-5220-546.53-00	VEHICLE LABOR	22,501	21,968	14,442	24,400	24,400
001-5220-546.56-00	VEHICLE REPLACEMENT	-	-	300	-	-
001-5220-547.00-00	PRINTING & BINDING	228	85	774	250	250
001-5220-548.00-00	PROMOTIONAL ACTIVITIES / ADS	-	500	2,776	1,500	3,500
001-5220-548.01-00	FIRE PREVENTION MATERIALS	919	882	-	3,000	3,000
001-5220-549.00-00	OTHER CURRENT CHARGES	75	-	10	-	-
	<b>OTHER OPERATING EXPENDITURES</b>	<b>153,374</b>	<b>150,385</b>	<b>139,961</b>	<b>172,650</b>	<b>184,850</b>
001-5220-551.00-00	OFFICE SUPPLIES	1,746	2,406	1,166	2,500	2,500
001-5220-552.00-00	OPERATING SUPPLIES	13,555	15,234	17,701	18,000	18,000
001-5220-552.25-00	EMS SUPPLIES	922	2,252	636	3,000	3,000
001-5220-552.49-00	UNIFORMS AND SAFETY SHOES	19,681	12,248	10,446	16,300	18,500
001-5220-552.50-00	GAS AND OIL	27,482	25,228	17,357	24,000	24,000
001-5220-554.00-00	DUES, SUBS & PUBS	2,321	3,067	2,999	10,100	10,100
001-5220-554.05-00	COURSES & MATERIALS	840	1,299	960	-	-
001-5220-555.00-00	TRAINING	2,406	8,562	5,872	8,000	8,000
001-5220-555.02-00	TRAINING - COLLEGE REIMBURSEMENT	4,788	4,343	7,405	6,400	12,000
	MATERIALS & SUPPLIES	75,336	74,639	64,542	88,300	96,100
	<b>SUBTOTAL - OPERATING EXPEND.</b>	<b>2,217,207</b>	<b>2,307,604</b>	<b>2,316,886</b>	<b>2,399,800</b>	<b>2,681,047</b>
001-5220-564.00-00	MACHINERY & EQUIPMENT	7,781	15,543	24,023	-	-
	<b>SUBTOTAL - CAPITAL</b>	<b>7,781</b>	<b>15,543</b>	<b>24,023</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXP. BEFORE ALLOCATIONS</b>	<b>2,224,988</b>	<b>2,323,147</b>	<b>2,340,909</b>	<b>2,399,800</b>	<b>2,681,047</b>
001-5220-590.01-00	ALLOCATED EXPENSES	78,200	82,950	90,000	93,700	-
	<b>TOTAL EXPENDITURES - FIRE</b>	<b>2,303,188</b>	<b>2,406,097</b>	<b>2,430,909</b>	<b>2,493,500</b>	<b>2,681,047</b>

Roads and Streets Program - 5410						
Account	Description	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>ROADS AND STREETS</b>						
001-5410-512.00-00	SALARIES & WAGES	336,634	305,256	308,685	318,200	318,179
001-5410-514.00-00	OVERTIME WAGES	1,149	4,621	3,374	2,600	2,582
CLOSED	SPECIAL EVENT PAY	1,932	1,009	-	-	-
	<b>SALARIES &amp; WAGES</b>	<b>339,715</b>	<b>310,886</b>	<b>312,059</b>	<b>320,800</b>	<b>320,761</b>
001-5410-521.00-00	FICA TAXES	23,679	21,286	21,405	24,550	24,538
001-5410-522.00-00	RETIREMENT EXP	59,116	52,261	43,379	31,450	31,426
001-5410-523.00-00	HEALTH & LIFE INSURANCE	80,664	63,531	70,232	78,750	78,722
001-5410-524.00-00	W/C INSURANCE EXPENSE	24,176	21,625	22,764	22,000	21,970
001-5410-525.00-00	UNEMPLOYMENT COMPENSATION	(500)	(150)	-	-	-
	<b>FRINGE BENEFITS</b>	<b>187,135</b>	<b>158,553</b>	<b>157,780</b>	<b>156,750</b>	<b>156,656</b>
001-4105-541-31-00	PROFESSIONAL SERVICES	-	-	-	200	200
001-4105-541-34-00	OTHER CONTRACTUAL SERV	33,149	31,113	13,573	9,000	9,000
	<b>PROFESSIONAL SERVICES</b>	<b>33,149</b>	<b>31,113</b>	<b>13,573</b>	<b>9,200</b>	<b>9,200</b>
001-5410-531.00-00	TRAVEL & PER DIEM	2,776	2,463	2,851	4,600	4,600
001-5410-534.00-00	COMMUNICATION SERVICES	2,104	3,210	1,526	3,550	3,000
001-5410-542.00-00	MAIL & FREIGHT	-	61	-	50	50
001-5410-543.00-00	UTILITY SERVICES	233,581	238,520	232,764	253,400	273,000
001-5410-544.00-00	RENTALS AND LEASES	10,276	11,429	11,709	9,550	10,700
001-5410-545.00-00	INSURANCE	14,251	13,993	13,620	17,150	15,800
001-5410-545.43-00	INSURANCE - AUTOMOBILES	4,900	5,400	4,500	5,000	5,000
001-5410-546.00-00	REPAIR MAINT SERVICES	3,087	2,286	1,993	7,000	7,000
001-5410-546.51-00	TIRES	2,126	3,206	3,106	2,000	3,000
001-5410-546.52-00	VEHICLE PARTS	13,237	9,403	10,472	14,500	1,900
001-5410-546.53-00	VEHICLE LABOR	28,601	16,383	3,626	17,750	22,500
001-5410-546.56-00	VEHICLE REPLACEMENT	-	-	-	-	7,500
	<b>OTHER OPERATING EXPENDITURES</b>	<b>314,939</b>	<b>306,354</b>	<b>286,168</b>	<b>334,550</b>	<b>354,050</b>
001-5410-551.00-00	OFFICE SUPPLIES	494	437	222	500	500
001-5410-552.00-00	OPERATING SUPPLIES	18,730	16,221	25,801	22,500	22,500
001-5410-552.49-00	UNIFORMS AND SAFETY SHOES	4,664	3,732	3,012	3,400	3,400
001-5410-552.50-00	GAS AND OIL	32,667	19,894	21,722	33,250	28,000
001-5410-553.00-00	OPERATING SUPPLIES - TREES	-	-	-	-	-
001-5410-553.00-00	ROAD MATERIALS AND SUPPLIES	4,655	4,352	9,695	10,000	10,000
001-5410-553.05-00	SIGNS	9,006	4,051	2,356	12,000	12,000
001-5410-554.00-00	DUES AND SUBS ...	75	349	100	200	200
001-5410-555.00-00	TRAINING	740	775	722	200	200
	<b>MATERIALS &amp; SUPPLIES</b>	<b>71,031</b>	<b>49,811</b>	<b>63,630</b>	<b>82,050</b>	<b>76,800</b>
	<b>TOTAL OPERATING EXPENDITURES</b>	<b>945,969</b>	<b>856,717</b>	<b>833,210</b>	<b>903,350</b>	<b>917,467</b>
001-5410-564.00-00	MACHINERY & EQUIPMENT	4,050	5,699	3,747	-	-
001-5410-564.95-00	COMPUTERS	-	2,400	-	-	-
	<b>SUBTOTAL - CAPITAL</b>	<b>4,050</b>	<b>8,099</b>	<b>3,747</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPEND. BEFORE ALLOCATIONS</b>	<b>950,019</b>	<b>864,816</b>	<b>836,957</b>	<b>903,350</b>	<b>917,467</b>
001-5410-590.01-00	ALLOCATED EXPENSES	31,150	17,100	18,150	31,450	-
	<b>TOTAL EXPENDITURES</b>	<b>981,169</b>	<b>881,916</b>	<b>855,107</b>	<b>934,800</b>	<b>917,467</b>

Public Services Engineering Program - 5490						
Account	Description	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>PUBLIC SERVICES - ENGINEERING</b>						
001-5490-512.00-00	SALARIES AND WAGES	50,613	52,223	59,978	61,150	62,155
001-5490-514.00-00	OVERTIME	37	-	-	100	200
	<b>SALARIES &amp; WAGES</b>	<b>50,650</b>	<b>52,223</b>	<b>59,978</b>	<b>61,250</b>	<b>62,355</b>
001-5490-521.00-00	FICA PAYABLE	3,762	3,871	4,448	4,700	4,770
001-5490-522.00-00	RETIREMENT EXPENSE	8,376	8,363	7,498	7,950	4,637
001-5490-523.00-00	HEALTH AND LIFE INSURANCE	3,238	2,952	3,889	4,650	4,885
001-5490-524.00-00	WORKER'S COMP EXPENSE	184	193	554	550	431
	<b>FRINGE BENEFITS</b>	<b>15,560</b>	<b>15,379</b>	<b>16,389</b>	<b>17,850</b>	<b>14,723</b>
001-5490-531.00-00	PROFESSIONAL SERVICES	-	915	1,320	5,000	5,500
001-5490-534.00-00	CONTRACTUAL SERVICES	-	-	823	500	5,150
	<b>PROFESSIONAL SERVICES</b>	<b>-</b>	<b>915</b>	<b>2,143</b>	<b>5,500</b>	<b>10,650</b>
001-5490-540.00-00	TRAVEL & PER DIEM	5	-	261	500	500
001-5490-541.00-00	COMMUNICATION SERVICES	2,817	3,268	3,221	2,950	2,950
001-5490-542.00-00	MAIL AND FREIGHT	548	263	243	500	500
001-5490-543.00-00	UTILITIES	1,476	948	900	1,000	1,500
001-5490-544.00-00	RENTALS & LEASES	8,647	533	5,805	750	5,450
001-5490-545.00-00	INSURANCE	944	870	822	1,050	1,150
001-5490-545.43-00	AUTO INSURANCE	450	500	500	-	-
001-5490-546.00-00	REPAIR /MAINTENANCE SERVICES	3,464	1,740	420	3,300	3,300
001-5490-546.52-00	VEHICLE PARTS	413	719	285	-	-
001-5490-546.53-00	VEHICLE LABOR	1,706	1,684	145	-	-
001-5490-547.00-00	PRINTING & BINDING	70	-	70	300	300
	<b>OTHER OPERATING EXPENDITURES</b>	<b>20,540</b>	<b>10,525</b>	<b>12,673</b>	<b>10,350</b>	<b>15,650</b>
001-5490-551.00-00	OFFICE SUPPLIES	754	678	329	1,000	1,000
001-5490-552.00-00	OPERATING SUPPLIES	2,902	5,571	3,558	5,000	5,000
001-5490-552.49-00	UNIFORMS AND SAFETY SHOES	652	217	426	300	300
001-5490-552.50-00	GAS AND OIL	1,664	1,379	4,055	-	-
001-5490-554.00-00	DUES AND SUBS	1,160	820	400	1,600	1,600
001-5490-555.00-00	TRAINING	245	55	110	500	500
	<b>MATERIALS &amp; SUPPLIES</b>	<b>7,377</b>	<b>8,720</b>	<b>8,877</b>	<b>8,400</b>	<b>8,400</b>
	<b>SUBTOTAL - OPERATING EXPEND.</b>	<b>94,127</b>	<b>87,762</b>	<b>100,060</b>	<b>103,350</b>	<b>111,778</b>
001-5490-564.00-00	MACHINERY & EQUIPMENT	-	-	-	-	-
	<b>SUBTOTAL - CAPITAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPEND. BEFORE ALLOC.</b>	<b>94,127</b>	<b>87,762</b>	<b>100,060</b>	<b>103,350</b>	<b>111,778</b>
001-5490-590.01-00	ALLOCATED EXPENDITURES	21,550	4,900	4,450	4,650	-
	<b>TOTAL EXPENDITURES</b>	<b>115,677</b>	<b>92,662</b>	<b>104,510</b>	<b>108,000</b>	<b>111,778</b>

Library Program - 5710						
Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>LIBRARY</b>						
001-5710-512.00-00	SALARIES & WAGES	333,580	347,020	367,527	354,950	370,625
001-5710-514.00-00	OVERTIME WAGES	963	223	1,893	1,500	2,980
	<b>SALARIES &amp; WAGES</b>	<b>334,543</b>	<b>347,243</b>	<b>369,420</b>	<b>356,450</b>	<b>373,605</b>
001-5710-521.00-00	FICA TAXES	24,516	25,467	27,300	27,300	28,581
001-5710-522.00-00	RETIREMENT EXPENSE	83,327	86,321	87,898	90,100	43,803
001-5710-523.00-00	HEALTH & LIFE INSURANCE	36,387	32,977	37,291	40,050	36,568
001-5710-524.00-00	W/C INSURANCE EXPENSE	797	791	754	750	603
	<b>FRINGE BENEFITS</b>	<b>145,027</b>	<b>145,556</b>	<b>153,243</b>	<b>158,200</b>	<b>109,555</b>
001-5710-534.00-00	OTHER CONTRACTUAL SERVICES	1,631	1,548	1,932	3,350	3,800
001-5710-534.02-00	MERCHANT CARD			226	100	700
	<b>PROFESSIONAL SERVICES</b>	<b>1,631</b>	<b>1,548</b>	<b>2,158</b>	<b>3,450</b>	<b>4,500</b>
001-5710-540.00-00	TRAVEL & PER DIEM	354	1,511	380	750	1,400
001-5710-541.00-00	COMMUNICATION SERVICES	13,576	13,649	17,784	25,700	30,700
001-5710-542.00-00	MAIL & FREIGHT	2,133	2,033	1,330	1,700	1,400
001-5710-543.00-00	UTILITY SERVICES	23,154	20,243	18,546	21,500	20,000
001-5710-544.00-00	RENTAL & LEASES	7,073	7,100	7,226	7,400	7,450
001-5710-545.00-00	INSURANCE	18,945	22,649	31,297	24,500	24,500
001-5710-546.00-00	REPAIR MAINT. SERVICES	7,412	15,980	16,235	21,700	22,900
001-5710-547.00-00	PRINTING & BINDING	425	587	530	600	700
001-5710-549.00-00	OTHER CURRENT CHARGES	1,306	624	892	650	800
	<b>OTHER OPERATING EXPENDITURES</b>	<b>74,378</b>	<b>84,376</b>	<b>94,218</b>	<b>104,500</b>	<b>109,850</b>
001-5710-551.00-00	OFFICE SUPPLIES	5,430	5,466	4,328	4,500	4,500
001-5710-552.00-00	OPERATING SUPPLIES	20,050	22,860	22,452	13,450	14,800
001-5710-552.05-00	TECHNICAL SUPPLIES	7,311	7,794	8,644	13,550	15,000
001-5710-554.00-00	DUES AND PUBLS	947	1,558	610	800	850
001-5710-555.00-00	TRAINING	50	90	332	-	-
	<b>MATERIALS &amp; SUPPLIES</b>	<b>33,788</b>	<b>37,768</b>	<b>36,366</b>	<b>32,300</b>	<b>35,150</b>
	<b>SUBTOTAL - OPERATING EXPEND.</b>	<b>589,367</b>	<b>616,491</b>	<b>655,404</b>	<b>654,900</b>	<b>632,660</b>
001-5710-564.95-00	COMPUTER UPGRADE	2,015	2,324	120	-	-
001-5710-566.00-00	LIBRARY BOOKS, ETC.	34,309	39,283	35,412	30,000	30,000
	<b>SUBTOTAL - CAPITAL</b>	<b>36,324</b>	<b>41,607</b>	<b>35,532</b>	<b>30,000</b>	<b>30,000</b>
	<b>TOTAL EXPEND. BEFORE ALLOC.</b>	<b>625,691</b>	<b>658,098</b>	<b>690,936</b>	<b>684,900</b>	<b>662,660</b>
001-5710-590.01-00	ALLOCATED EXPENSES	118,800	167,950	209,950	214,450	-
	<b>TOTAL EXPENDITURES</b>	<b>744,491</b>	<b>826,048</b>	<b>900,886</b>	<b>899,350</b>	<b>662,660</b>

Recreation Program - 5720						
Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>RECREATION</b>						
001-5720-512.00-00	<b>SALARIES &amp; WAGES</b>	140,513	155,026	111,205	138,350	161,337
001-5720-514.00-00	OVERTIME WAGES	7,398	9,547	8,605	7,750	8,735
CLOSED	SPECIAL EVENT PAY	440	221	-	-	-
	<b>SALARIES &amp; WAGES</b>	<b>148,351</b>	<b>164,794</b>	<b>119,810</b>	<b>146,100</b>	<b>170,072</b>
001-5720-521.00-00	FICA TAXES	10,421	11,406	8,251	11,200	13,011
001-5720-522.00-00	RETIREMENT EXP	14,260	17,110	11,434	14,700	10,870
001-5720-523.00-00	HEALTH & LIFE INSURANCE	23,846	25,157	23,241	25,400	20,453
001-5720-524.00-00	W/C INSURANCE EXPENSE	3,230	3,395	3,473	4,200	4,056
001-5720-525.00-00	UNEMPLOYMENT COMPENSATION	-	-	275	-	-
	<b>FRINGE BENEFITS</b>	<b>51,757</b>	<b>57,068</b>	<b>46,674</b>	<b>55,500</b>	<b>48,389</b>
001-5720-531.00-00	PROFESSIONAL SERVICES	-	-	-	-	20,000
001-5720-534.00-00	OTHER CONTRACTUAL SERV	20,548	33,454	32,970	25,000	4,115
001-5720-534.02-00	MERCHANT FEES	-	5,546	1,446	2,000	1,000
	<b>PROFESSIONAL SERVICES</b>	<b>20,548</b>	<b>39,000</b>	<b>34,416</b>	<b>27,000</b>	<b>25,115</b>
001-5720-540.00-00	TRAVEL & PER DIEM	153	441	1,365	1,500	1,800
001-5720-541.00-00	COMMUNICATION SERVICES	5,870	5,558	5,387	6,000	6,800
001-5720-542.00-00	MAIL & FREIGHT	680	874	281	500	400
001-5720-543.00-00	UTILITY SERVICES	27,387	30,495	31,109	32,350	32,000
001-5720-544.00-00	RENTAL & LEASES	2,499	2,809	3,581	3,600	4,000
001-5720-545.00-00	INSURANCE	4,160	4,629	4,651	4,350	4,800
001-5720-545.43-00	AUTOMOBILE-INSURANCE	950	850	935	100	100
001-5720-546.00-00	REPAIR MAINT SERVICES	5,948	6,072	5,126	5,800	5,900
001-5720-546.51-00	TIRES	-	146	130	150	150
001-5720-546.52-00	VEHICLE PARTS	30	698	1,367	200	800
001-5720-546.53-00	VEHICLE LABOR	2,840	2,556	(90)	400	1,000
001-5720-547.00-00	PRINTING & BINDING	6,092	6,016	6,227	7,500	7,500
001-5720-549.00-00	OTHER CURRENT CHARGES	765	1,138	1,105	2,000	2,000
	<b>OTHER OPERATING</b>	<b>57,374</b>	<b>62,282</b>	<b>61,174</b>	<b>64,450</b>	<b>67,250</b>
001-5720-551.00-00	OFFICE SUPPLIES	2,388	2,393	2,561	2,500	2,500
001-5720-552.00-00	OPERATING SUPPLIES	14,680	10,984	12,995	13,000	13,000
001-5720-552-15-02	MLK OPERATING EXP. FR. DONATIONS	-	-	-	-	6,000
001-5720-552.04-00	ENTERTAINMENT IN THE PARK	24,595	26,659	12,334	13,400	11,950
001-5720-552.10-00	SUMMER RECREATION PROGRAMS	8,834	12,062	13,517	17,700	18,000
001-5720-552.11-00	OTHER RECREATION PROGRAMS	486	1,966	242	500	500
001-5720-552.40-00	ATHLETIC PROGRAMS - ADULT	672	661	919	1,200	1,200
001-5720-552.42-00	ATHLETIC PROGRAMS - YOUTH	5,108	6,739	6,076	7,950	7,950
001-5720-552.49-00	UNIFORMS AND SAFETY SHOES	533	1,498	592	1,250	1,250
001-5720-552.50-00	GAS AND OIL	2,790	2,075	1,275	400	500
001-5720-554.00-00	DUES & PUBLS	904	704	941	1,700	1,700
001-5720-555.00-00	TRAINING	606	803	1,039	1,500	1,800
	<b>MATERIALS &amp; SUPPLIES</b>	<b>61,596</b>	<b>66,544</b>	<b>52,491</b>	<b>61,100</b>	<b>66,350</b>
	<b>SUBTOTAL - OPERATING</b>	<b>339,626</b>	<b>389,688</b>	<b>314,565</b>	<b>354,150</b>	<b>377,177</b>
001-5720-564.00-00	MACHINERY & EQUIPMENT	8,578	-	15,716	2,550	5,725
	<b>SUBTOTAL - CAPITAL OUTLAY</b>	<b>8,578</b>	<b>-</b>	<b>15,716</b>	<b>2,550</b>	<b>5,725</b>
	<b>TOTAL EXPEND. BEFORE ALLOC.</b>	<b>348,204</b>	<b>389,688</b>	<b>330,281</b>	<b>356,700</b>	<b>382,902</b>
001-5720-590.01-00	ALLOCATED EXPENSES	95,600	74,250	87,600	92,600	-
	<b>TOTAL EXPENDITURES</b>	<b>443,804</b>	<b>463,938</b>	<b>417,881</b>	<b>449,300</b>	<b>382,902</b>

		Parks Program - 5721				
Account	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>PARKS</b>						
001-5721-512.00-00	SALARIES & WAGES	232,967	240,365	222,473	245,750	253,871
001-5721-514.00-00	OVERTIME	14,264	6,671	4,488	14,600	14,567
CLOSED	SPECIAL EVENT PAY	17,093	23,392	-	-	-
	<b>SALARIES &amp; WAGES</b>	<b>264,324</b>	<b>270,428</b>	<b>226,961</b>	<b>260,350</b>	<b>268,438</b>
001-5721-521.00-00	FICA TAXES	18,742	18,691	15,837	19,950	20,536
001-5721-522.00-00	RETIREMENT EXP	26,249	28,173	24,941	26,700	24,723
001-5721-523.00-00	HEALTH & LIFE INSURANCE	57,348	54,610	51,570	54,350	52,328
001-5721-524.00-00	W/C INSURANCE EXPENSE	7,570	7,663	7,141	8,400	6,968
	<b>FRINGE BENEFITS</b>	<b>109,909</b>	<b>109,137</b>	<b>99,489</b>	<b>109,400</b>	<b>104,555</b>
001-5721-534.00-00	OTHER CONTRACTUAL SERV	86,320	105,975	103,573	105,000	105,000
	<b>PROFESSIONAL SERVICES</b>	<b>86,320</b>	<b>105,975</b>	<b>103,573</b>	<b>105,000</b>	<b>105,000</b>
001-5721-540.00-00	TRAVEL & PER DIEM	-	944	831	750	900
001-5721-541.00-00	COMMUNICATION SERVICES	4,806	4,601	5,883	4,900	6,000
001-5721-543.00-00	UTILITY SERVICES	31,087	46,373	60,345	49,200	65,000
001-5721-544.00-00	RENTAL & LEASES	3,442	3,205	3,206	3,800	3,800
001-5721-545.00-00	INSURANCE	31,298	64,394	63,547	27,250	29,850
001-5721-545.43-00	AUTOMOBILE-INSURANCE	3,700	3,650	4,400	3,400	3,400
001-5721-546.00-00	REPAIR & MAINT SERVICES	4,851	8,635	7,513	8,450	13,950
001-5721-546.51-00	TIRES	1,143	1,207	274	1,500	1,500
001-5721-546.52-00	VEHICLE PARTS	5,427	5,941	10,602	6,000	6,000
001-5721-546.53-00	VEHICLE LABOR	17,186	15,911	4,001	15,000	10,000
001-5721-546.56-00	VEHICLE REPLACEMENT	-	-	-	-	6,000
001-5721-547.00-00	PRINTING & BINDING	-	-	30	-	-
001-5721-549.00-00	OTHER CURRENT CHARGES	566	127	285	-	-
	<b>OTHER OPERATING EXPENSES</b>	<b>103,506</b>	<b>154,988</b>	<b>160,916</b>	<b>120,250</b>	<b>146,400</b>
001-5721-551.00-00	OFFICE SUPPLIES	956	568	466	600	500
001-5721-552.00-00	OPERATING SUPPLIES	59,953	54,530	53,562	55,000	55,000
001-5721-552.49-00	UNIFORMS AND SAFETY SHOES	3,217	3,806	3,289	3,000	3,000
001-5721-552.50-00	GAS & OIL	22,203	15,303	11,004	15,000	13,000
001-5721-554.00-00	DUES AND PUBS	-	-	-	200	200
001-5721-555.00-00	TRAINING	55	-	267	500	900
	<b>MATERIALS &amp; SUPPLIES</b>	<b>86,384</b>	<b>74,207</b>	<b>68,588</b>	<b>74,300</b>	<b>72,600</b>
	<b>SUBTOTAL - OPERATING</b>	<b>650,443</b>	<b>714,735</b>	<b>659,528</b>	<b>669,300</b>	<b>696,993</b>
001-5721-563.00-00	IMP OTHER THAN BUILDINGS	-	-	2,547	-	-
001-5721-564.00-00	MACHINERY & EQUIPMENT	1,862	15,057	9,488	2,000	-
	<b>SUBTOTAL - CAPITAL</b>	<b>1,862</b>	<b>15,057</b>	<b>12,035</b>	<b>2,000</b>	<b>-</b>
	<b>TOTAL EXPEND. BEFORE ALLOCATIONS</b>	<b>652,305</b>	<b>729,792</b>	<b>671,563</b>	<b>671,300</b>	<b>696,993</b>
001-5721-590.01-00	ALLOCATED EXPENSES	73,650	85,600	101,600	106,300	-
	<b>TOTAL EXPEND. - PARKS MAINT.</b>	<b>725,955</b>	<b>815,392</b>	<b>773,163</b>	<b>777,600</b>	<b>696,993</b>

Aquatics Program - 5722						
Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>AQUATICS</b>						
001-5722-512.00-00	SALARIES & WAGES	16,802	20,278	26,736	23,550	28,637
001-5722-514.00-00	OVERTIME WAGES	476	342	398	550	514
CLOSED	SPECIAL EVENTS PAY	147	-	-	-	-
	<b>SALARIES &amp; WAGES</b>	<b>17,425</b>	<b>20,620</b>	<b>27,134</b>	<b>24,100</b>	<b>29,151</b>
001-5722-521.00-00	FICA TAXES	1,250	1,480	1,983	1,850	2,230
001-5722-522.00-00	RETIREMENT EXP	1,509	1,624	1,106	1,200	853
001-5722-523.00-00	HEALTH & LIFE INSURANCE	2,826	2,362	2,606	3,450	3,407
001-5722-524.00-00	W/C INSURANCE EXPENSE	539	611	902	850	848
	<b>FRINGE BENEFITS</b>	<b>6,124</b>	<b>6,077</b>	<b>6,597</b>	<b>7,350</b>	<b>7,338</b>
001-5722-534.00-00	OTHER CONTRACTUAL SERV.	977	2,651	2,657	2,300	-
	<b>PROFESSIONAL SERVICES</b>	<b>977</b>	<b>2,651</b>	<b>2,657</b>	<b>2,300</b>	<b>-</b>
001-5722-540.00-00	TRAVEL & PER DIEM	-	-	-	500	750
001-5722-541.00-00	COMMUNICATION SERVICES	1,298	1,227	1,208	1,350	1,500
001-5722-543.00-00	UTILITY SERVICES	19,775	27,646	29,011	29,300	30,000
001-5722-545.00-00	INSURANCE	2,478	2,054	2,008	2,050	2,250
001-5722-546.00-00	REPAIR MAINT SERVICES	2,784	5,708	5,893	6,000	6,000
	<b>OTHER OPERATING</b>	<b>26,335</b>	<b>36,635</b>	<b>38,120</b>	<b>39,200</b>	<b>40,500</b>
001-5722-551.00-00	OFFICE SUPPLIES	60	-	-	-	-
001-5722-552.00-00	OPERATING SUPPLIES	1,985	1,908	3,091	2,500	2,500
001-5722-552.07-00	SWIM TEAM	-	400	420	400	400
001-5722-552.11-00	OTHER REC. PROGRAMS	486	270	672	650	650
001-5722-552.30-00	POOL CHEMICALS	3,228	3,411	4,012	4,500	4,500
001-5722-552.49-00	UNIFORMS AND SAFETY SHOES	410	505	799	600	600
001-5722-554.00-00	DUES AND PUBS	714	735	737	750	740
001-5722-555.00-00	TRAINING	170	-	173	250	250
	<b>MATERIALS &amp; SUPPLIES</b>	<b>7,053</b>	<b>7,229</b>	<b>9,904</b>	<b>9,650</b>	<b>9,640</b>
	<b>SUBTOTAL - OPERATING</b>	<b>57,914</b>	<b>73,212</b>	<b>84,411</b>	<b>82,600</b>	<b>86,629</b>
001-5722-564.00-00	MACHINERY & EQUIPMENT	-	4,402	5,328	7,500	6,500
	<b>SUBTOTAL - CAPITAL OUTLAY</b>	<b>-</b>	<b>4,402</b>	<b>5,328</b>	<b>7,500</b>	<b>6,500</b>
	<b>TOTAL EXP. BEFORE ALLOC.</b>	<b>57,914</b>	<b>77,614</b>	<b>89,739</b>	<b>90,100</b>	<b>93,129</b>
001-5722-590.01-00	ALLOCATED EXPENSES	6,200	2,450	1,950	2,050	-
	<b>TOTAL EXPENDITURES</b>	<b>64,114</b>	<b>80,064</b>	<b>91,689</b>	<b>92,150</b>	<b>93,129</b>

Community Building Program - 5723						
Account	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
CLOSED	SALARIES & WAGES	12,010	14,865	-	-	-
	OVERTIME	1,959	4,249	-	-	-
	<b>SALARIES &amp; WAGES</b>	<b>13,969</b>	<b>19,114</b>	-	-	-
CLOSED	FICA TAXES	1,062	1,408	-	-	-
CLOSED	RETIREMENT EXP	726	585	-	-	-
CLOSED	HEALTH & LIFE INSURANCE	1,590	1,657	-	-	-
CLOSED	W/C INSURANCE EXPENSE	126	128	-	-	-
	<b>FRINGE BENEFITS</b>	<b>3,504</b>	<b>3,778</b>	-	-	-
001-5723-531.00-00	PROFESSIONAL SERVICES	-	-	-	-	-
001-5723-534.00-00	OTHER CONTRACTUAL SERV	8,680	7,400	2,040	2,150	2,150
	<b>PROFESSIONAL SERVICES</b>	<b>8,680</b>	<b>7,400</b>	<b>2,040</b>	<b>2,150</b>	<b>2,150</b>
CLOSED	TRAVEL & PER DIEM	-	339	325	-	750
001-5723-541.00-00	COMMUNICATION SERVICES	2,150	687	1,247	900	900
001-5723-542.00-00	MAIL & FREIGHT	45	-	-	50	50
001-5723-543.00-00	UTILITY SERVICES	25,175	37,375	38,224	42,500	39,000
001-5723-544.00-00	RENTAL & LEASES	-	-	-	1,000	1,000
001-5723-545.00-00	INSURANCE	11,873	12,836	12,635	7,900	8,650
001-5723-546.00-00	REPAIR & MAINT SERVICES	1,316	280	1,372	3,800	4,500
001-5723-548.00-00	PROMOTIONAL ACTIVITIES/ADS	3,890	18,811	-	-	25,000
001-5723-549.00-00	OTHER CURRENT CHARGES	-	185	6	-	-
	<b>OTHER OPERATING EXPENSES</b>	<b>44,449</b>	<b>70,513</b>	<b>53,809</b>	<b>56,150</b>	<b>79,850</b>
001-5723-551.00-00	OFFICE SUPPLIES	-	212	224	200	350
001-5723-552.00-00	OPERATING SUPPLIES	1,034	1,141	1,190	2,500	2,500
001-5723-554.00-00	DUES AND PUBS	1,053	630	821	250	500
001-5723-555.00-00	TRAINING	-	-	700	1,000	1,000
	<b>MATERIALS &amp; SUPPLIES</b>	<b>2,087</b>	<b>1,983</b>	<b>2,935</b>	<b>3,950</b>	<b>4,350</b>
	<b>SUBTOTAL - OPERATING</b>	<b>72,689</b>	<b>102,788</b>	<b>58,785</b>	<b>62,250</b>	<b>86,350</b>
001-5723-564.00-00	MACHINERY & EQUIPMENT	7,639	1,332	14,660	-	-
	<b>SUBTOTAL - CAPITAL</b>	<b>7,639</b>	<b>1,332</b>	<b>14,660</b>	-	-
	<b>TOTAL EXP. BEFORE ALLOCATIONS</b>	<b>80,328</b>	<b>104,120</b>	<b>73,445</b>	<b>62,250</b>	<b>86,350</b>
001-5723-590.01-00	ALLOCATED EXPENSES	44,250	42,400	45,500	47,600	-
	<b>EXPENDITURES - COMM. BLDG.</b>	<b>124,578</b>	<b>146,520</b>	<b>118,945</b>	<b>109,850</b>	<b>86,350</b>

Simpson House Program - 5724						
Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>SIMPSON HOUSE</b>						
001-5724-543.00-00	UTILITY SERVICES	2,987	3,452	3,086	3,650	3,200
001-5724-545.00-00	INSURANCE	600	685	686	700	800
001-5724-546.00-00	REPAIR MAINT SERVICES	120	-	-	-	-
	<b>OTHER OPERATING EXPENDITURES</b>	<b>3,707</b>	<b>4,137</b>	<b>3,772</b>	<b>4,350</b>	<b>4,000</b>
001-5724-552.00-00	OPERATING SUPPLIES	-	-	-	-	-
	<b>MATERIALS &amp; SUPPLIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>SUBTOTAL - OPERATING EXPEND.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-5724-564.00-00	MACHINERY & EQUIPMENT	-	-	-	-	-
	<b>SUBTOTAL - CAPITAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPEND. BEFORE ALLOC.</b>	<b>3,707</b>	<b>4,137</b>	<b>3,772</b>	<b>4,350</b>	<b>4,000</b>
001-5724-590.01-00	ALLOCATED EXPENSES	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>3,707</b>	<b>4,137</b>	<b>3,772</b>	<b>4,350</b>	<b>4,000</b>

Historical Museum Program - 5725						
Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>HISTORICAL MUSEUM</b>						
001-5725-543.00-00	UTILITY SERVICES	1,790	1,727	1,652	1,850	2,000
001-5725-545.00-00	INSURANCE	19	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>1,809</b>	<b>1,727</b>	<b>1,652</b>	<b>1,850</b>	<b>2,000</b>

## 2016- 17 Special Revenue Funds Recap

	CRA	NECRA	Protective Inspections	Special Events	Disc. Sales Tax	Impact Fees	Fire Special Assess.	Pledge Revenue	Law Enforce.	Total
<b>REVENUES</b>										
Property Tax	465,496	188,200	-	-	-	-	-	-	-	653,696
Local Option Sales Tax	-	-	-	-	1,219,000	-	-	-	-	1,219,000
Utility Service Tax	-	-	-	-	-	-	-	1,303,500	-	1,303,500
Telecommunications Tax	-	-	-	-	-	-	-	590,000	-	590,000
Permits and Fees	-	-	596,500	-	-	-	-	-	-	596,500
Intergovernmental	390,700	165,050	-	-	-	-	-	-	-	555,750
Charges for Services	-	-	-	193,725	-	407,000	395,500	-	-	996,225
Miscellaneous	450	9,900	8,500	450	59,900	8,450	50	1,250	50	89,000
<b>Total Revenues</b>	<b>856,646</b>	<b>363,150</b>	<b>605,000</b>	<b>194,175</b>	<b>1,278,900</b>	<b>415,450</b>	<b>395,550</b>	<b>1,894,750</b>	<b>50</b>	<b>6,003,671</b>
<b>OTHER SOURCES</b>										
Transfers In	-	-	-	240,000	-	-	-	-	-	240,000
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>240,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>240,000</b>
<b>Total Rev. and Other Sources</b>	<b>856,646</b>	<b>363,150</b>	<b>605,000</b>	<b>434,175</b>	<b>1,278,900</b>	<b>415,450</b>	<b>395,550</b>	<b>1,894,750</b>	<b>50</b>	<b>6,243,671</b>
<b>EXPENDITURES</b>										
General Government	621,462	292,907	-	-	366,900	-	-	-	-	1,281,269
Public Safety	-	70,769	488,015	-	52,250	24,000	349,500	-	-	984,534
Transportation	-	-	-	-	767,500	-	-	-	-	767,500
Culture/Recreation	-	-	-	430,711	91,660	82,000	-	-	-	604,371
Debt Service	198,000	-	-	-	129,415	23,300	-	-	-	350,715
<b>Total Expenditures</b>	<b>819,462</b>	<b>363,676</b>	<b>488,015</b>	<b>430,711</b>	<b>1,407,725</b>	<b>129,300</b>	<b>349,500</b>	<b>-</b>	<b>-</b>	<b>3,988,389</b>
<b>OTHER USES</b>										
Transfers Out	-	-	-	-	-	-	-	1,973,002	-	1,973,002
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,973,002</b>	<b>-</b>	<b>1,973,002</b>
<b>Total Expend. and Other Uses</b>	<b>819,462</b>	<b>363,676</b>	<b>488,015</b>	<b>430,711</b>	<b>1,407,725</b>	<b>129,300</b>	<b>349,500</b>	<b>1,973,002</b>	<b>-</b>	<b>5,961,391</b>
<b>ADD. (RED.) TO FUND BALANCE</b>	<b>37,184</b>	<b>(526)</b>	<b>116,985</b>	<b>3,464</b>	<b>(128,825)</b>	<b>286,150</b>	<b>46,050</b>	<b>(78,252)</b>	<b>50</b>	<b>282,280</b>
<b>EST. BEGINNING FUND BALANCE</b>	<b>91,587</b>	<b>699,235</b>	<b>848,770</b>	<b>7,469</b>	<b>922,326</b>	<b>(853,046)</b>	<b>45,550</b>	<b>578,252</b>	<b>8,410</b>	<b>2,348,553</b>
<b>PROJECTED ENDING FUND BAL.</b>										
<b>RESTRICTED FUND BALANCE</b>	<b>128,771</b>	<b>698,709</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(566,896)</b>	<b>91,600</b>	<b>-</b>	<b>8,460</b>	<b>360,644</b>
<b>UNDESIGNATED FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>965,755</b>	<b>10,933</b>	<b>793,501</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>2,270,189</b>
<b>EST. ENDING FUND BALANCE</b>	<b>128,771</b>	<b>698,709</b>	<b>965,755</b>	<b>10,933</b>	<b>793,501</b>	<b>(566,896)</b>	<b>91,600</b>	<b>500,000</b>	<b>8,460</b>	<b>2,630,833</b>

### ***Community Redevelopment Agency - CRA***

This Fund's main revenues are from the incremental taxes, which will increase by approximately \$27,000. The calculation is based on the existing 5.997 millage rate. The grant/incentive program has been discontinued for the next year. An amount of \$66,667 has been allocated for economic development. This combined with the General Fund allocation will bring the total economic development budget to \$200,000.

### ***Northeast Community Redevelopment Agency - NECRA***

This Fund's main revenues are from tax incremental funds, which will increase this year by only \$3,500 from all sources, excluding interest. The NECRA budget is continuing the enhanced Special Police Patrolling Program by funding the equivalent of one full-time police officer position. Grants and Incentives are again included for \$150,000 to fund programs, which includes CDBG matching for \$50,000, Affordable Housing Program for \$75,000 and weatherization for \$25,000.

### ***Protective Inspection Fund***

The City accounts for all building permitting revenue through this fund. Reserves in the amount of approximately \$848,000 have been booked through 9/30/15. In addition, another \$117,000 is projected to be added to fund balance from this year's operations. It is projected that revenue will remain slightly higher than the previous year. The 2016-17 budget as proposed is similar to the current budget as no major change in operations are proposed.

### ***Discretionary Sales Surtax Fund***

Sales Tax collections are expected to increase by approximately \$79,000. This money is used primarily for the major capital expenditure. The capital includes \$767,500 for the funding of road resurfacing, sidewalks, curbs, traffic signalization as well as ADA improvements. General Government activities accounts for \$366,900, with the majority dedicated to IT functions and security in the amount of \$80,000. An allocation of \$91,660 for community building sound system is budgeted in full; however, only \$41,660 is clear to spend. The remaining \$50,000 must see a dollar for dollar match in order for the entire amount to be spent. A loan payment of \$129,415 for the police vehicles is included. The additional one cent sales tax has been extended to December 31, 2033.

### ***Pledged Revenue - Public Service Tax***

This fund receives all Utility and Telecommunication Tax Revenues per the debt covenants. Money is first transferred to the Debt Service Fund to pay the debt service costs of the 2011 Bonds. Then, the remaining balance of the receipts can be transferred to the General Fund. This year's transfer to the General Fund will increase by \$78,252, bringing the fund balance to an even \$500,000.

### ***Impact Fees Fund***

The fund's expenditures are limited to capital projects or debt service for related capital projects. Two Park, one Fire and one Library projects are shown, which increases capital outlays to \$106,000. With the projected new construction going forward within the City's limit, a modest increase in impact fee revenue is expected.

### ***Fire Assessment Fund***

The Fire Assessment Program is designated to fund equipment purchase for the Fire Department. This is the second year of the program and it is due to Sunset in September of 2018. A three year lease purchase will acquire two fire trucks, with the first payment due in 2017.

### ***Law Enforcement Fund***

The fund was created to record the activities of State Forfeitures money. The Police Department has not requested any additional equipment for this year to be purchased from these restricted funds as the balance is minimal.

### ***Special Event Fund***

The fund was created to record the revenues and expenditures related to special events conducted by other organizations, City sponsored events and revenue from ticket sales. Since the City does not charge for all of our administrative expenses, nor fringe benefits on special event personnel, expenses always will be greater than the income. Thus, a transfer from the General Fund is necessary.

In Appendix C you will find the individual project budgets for the program.

### ***Debt Service Fund***

The 2001 Public Service Bonds were refunded by a Capital Improvement Refunding Revenue Bonds in September 2011. The new bonds saved over \$60,000 a year in debt service. This Debt Service Fund is restricted to repayment of principal and interest of this outstanding general debt. The main sources of funds are transfers from the Pledge Revenue Fund.

### ***Capital Funds***

This fund accounts for resources that are committed for non-recurring capital improvements that are funded over several years. The coming year will focus on providing for a public works complex, along with possible additional buildings should space and needs be matched. Other components of the funding may include the city's clinic, a police storage building as well as recreational and information technology space to help consolidate facilities. The total amount estimated to be financed is \$5,942,000 with an additional \$120,000 for possible closing cost. Any borrowing will be brought back to council for approval of the facilities as well as the amount.

## RECAP CRA

Community Redevelopment Agency	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>REVENUES</b>					
City Incremental Tax	393,558	396,150	426,127	437,850	465,496
County Incremental Tax	328,336	330,103	381,743	345,400	345,000
Other Incremental Taxes	44,479	44,829	51,072	45,700	45,700
Grants	-	-	-	-	-
Investment Earnings	(9,013)	9,716	3,013	450	450
Contributions	17,500	-	-	-	-
Miscellaneous - Debt Proceeds	2,500,734	2,765	9,280	-	-
<b>Total Revenues</b>	<b>3,275,594</b>	<b>783,563</b>	<b>871,235</b>	<b>829,400</b>	<b>856,646</b>
<b>EXPENDITURES</b>					
Salaries	141,882	138,244	131,402	149,700	159,955
Benefits	81,882	72,058	68,686	76,400	61,540
Services	86,650	38,966	2,633	44,250	5,500
Supplies/Materials	18,217	16,464	54,247	20,300	97,150
Grants and Incentives	99,134	145,969	199,820	-	66,667
Debt Services	-	196,324	197,766	349,800	198,000
Allocations	68,900	80,900	98,800	102,000	129,050
Capital Outlay	2,430,425	861,918	722,465	-	101,600
<b>Total Expenditures</b>	<b>2,927,090</b>	<b>1,550,843</b>	<b>1,475,819</b>	<b>742,450</b>	<b>819,462</b>
<b>ADD. (REDUCTION) TO FUND BALANCE</b>	<b>348,504</b>	<b>(767,280)</b>	<b>(604,584)</b>	<b>86,950</b>	<b>37,184</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>					<b>91,587</b>
<b>PROJECTED ENDING FUND BALANCE</b>					<b>128,771</b>
<b>RESTRICTED FUND BALANCE</b>					<b>128,771</b>
<b>ESTIMATED ENDING FUND BALANCE</b>					<b>128,771</b>
<b>FTE's</b>	<b>4.00</b>	<b>4.00</b>	<b>3.55</b>	<b>3.55</b>	<b>4.20</b>

2016-17 Use of Funds	Expend.	Capital	Total
Expenditures	390,812	-	390,812
Debt Service	198,000	-	198,000
General Fund Direct Cost	129,050	-	129,050
Capital Outlay:	101,600	-	101,600
<b>Totals</b>	<b>819,462</b>	<b>-</b>	<b>819,462</b>

## DETAILED REVENUE AND EXPENDITURES CRA

Community Redevelopment Agency (CRA) Fund - 117						
ACCOUNT	DESCRIPTION	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>COMMUNITY REDEVELOPMENT AGENCY</b>						
117-0000-311-91-00	City Incremental Tax	393,558	396,150	426,127	437,850	465,496
117-0000-334-50-02	State Grant	-	-	-	-	-
117-0000-337-25-00	Lake County Grant	-	-	-	-	-
117-0000-338-92-00	County Incremental Tax	328,336	330,103	381,743	345,400	345,000
117-0000-338-93-00	Lake Water Authority	17,738	17,944	18,261	17,550	17,550
117-0000-338-95-00	Northeast Ambulance	26,741	26,885	32,811	28,150	28,150
117-0000-361-00-00	Investment Income	7,364	8,743	2,808	450	450
117-0000-361-30-00	Gains/Losses Investments	(16,377)	973	205	-	-
117-0000-366-00-00	Donations	17,500	-	-	-	-
117-0000-369-00-00	Miscellaneous	734	2,765	2,530	-	-
117-0000-369-40-00	Insurance Reimbursement	-	-	6,750	-	-
117-0000-384-21-00	Debt Proceeds	2,500,000	-	-	-	-
	<b>REVENUES - CRA</b>	<b>3,275,594</b>	<b>783,563</b>	<b>871,235</b>	<b>829,400</b>	<b>856,646</b>
117-5151-512-00-00	SALARIES & WAGES	141,335	137,808	130,936	148,900	159,185
117-5151-514-00-00	OVERTIME WAGES	190	436	466	800	771
CLOSED	SPECIAL EVENTS	357	-	-	-	-
	<b>SALARIES &amp; WAGES</b>	<b>141,882</b>	<b>138,244</b>	<b>131,402</b>	<b>149,700</b>	<b>159,955</b>
117-5151-521-00-00	FICA TAXES	9,793	9,076	8,879	11,450	12,237
117-5151-522-00-00	RETIREMENT EXP	29,500	26,170	24,768	27,050	15,716
117-5151-523-00-00	HEALTH & LIFE INSURANCE	39,920	33,151	30,745	34,650	31,257
117-5151-524-00-00	W/C INSURANCE EXPENSE	2,669	3,661	4,294	3,250	2,330
	<b>FRINGE BENEFITS</b>	<b>81,882</b>	<b>72,058</b>	<b>68,686</b>	<b>76,400</b>	<b>61,540</b>

CRA Continued on Next Page

CRA Continued

Community Redevelopment Agency (CRA) Fund - 117						
ACCOUNT	DESCRIPTION	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>COMMUNITY REDEVELOPMENT AGENCY</b>						
117-5151-531-00-00	PROFESSIONAL SERVICES	35,346	-	1,763	-	-
117-5151-532-00-00	AUDIT FEES	4,455	1,413	870	2,950	3,000
117-5151-534-00-00	OTHER CONTRACTUAL SERV	-	-	-	-	2,500
	<b>PROFESSIONAL SERVICES</b>	<b>39,801</b>	<b>1,413</b>	<b>2,633</b>	<b>2,950</b>	<b>5,500</b>
117-5151-540-00-00	TRAVEL & PER DIEM	371	746	1,268	500	650
117-5151-541-00-00	COMMUNICATION SERVICES	2,104	1,929	1,606	2,250	2,200
117-5151-542-00-00	MAIL & FREIGHT	-	24	-	100	100
117-5151-543-00-00	UTILITY SERVICES	26,200	19,122	18,178	20,500	22,500
117-5151-545-00-00	INSURANCE	7,747	7,649	7,485	8,350	8,350
117-5151-545-43-00	INSURANCE - AUTO	450	400	400	1,250	400
117-5151-546-00-00	REPAIR MAINT SERVICES	95	877	129	100	21,800
117-5151-546-51-00	TIRES	376	-	303	500	800
117-5151-546-52-00	VEHICLE PARTS	513	2,079	1,742	500	3,500
117-5151-546-53-00	VEHICLE LABOR	1,315	2,405	654	1,800	3,200
117-5151-546-56-003	VEHICLE REPLACEMENT	2,200	2,200	2,200	5,350	2,200
117-5151-547-0-00	PRINTING & BINDING	270	30	59	100	100
117-5151-548-00-00	PROMOTIONAL ACTIVITIES / ADS	5,193	49	3,723	-	1,000
117-5151-549-400-00	OTHER CURRENT CHARGES	15	43	20	-	100
	<b>OTHER OPERATING EXPENSI</b>	<b>46,849</b>	<b>37,553</b>	<b>37,767</b>	<b>41,300</b>	<b>66,900</b>
117-5151-551-00-00	OFFICE SUPPLIES	64	98	40	100	100
117-5151-552-00-00	OPERATING SUPPLIES	9,338	8,019	8,707	14,050	19,500
117-5151-552-49-00	UNIFORMS AND SAFETY SHOES	1,215	839	505	-	1,800
117-5151-552-50-00	GAS AND OIL	6,939	6,465	5,873	5,000	4,500
117-5151-554-00-00	DUES & PUBLICATIONS	571	673	851	900	700
117-5151-555-00-00	TRAINING	90	370	504	250	500
	<b>MATERIALS &amp; SUPPLIES</b>	<b>18,217</b>	<b>16,464</b>	<b>16,480</b>	<b>20,300</b>	<b>27,100</b>
117-5151-571-00-00	PRINCIPAL	-	138,000	147,000	299,000	153,000
117-5151-572-00-00	INTEREST	-	58,324	50,766	50,800	45,000
117-5151-582-00-00	GRANTS-IN-AID	46,223	-	-	-	-
117-5151-583-00-00	ECONOMIC INCENTIVES	52,911	145,969	199,820	-	66,667
117-5151-599-10-00	SALARY CONTINGENCY	-	-	-	-	3,150
	<b>GENERAL GOVERNMENT</b>	<b>99,134</b>	<b>342,293</b>	<b>397,586</b>	<b>349,800</b>	<b>267,817</b>
	<b>SUBTOTAL - OPERATING</b>	<b>427,765</b>	<b>608,025</b>	<b>654,554</b>	<b>640,450</b>	<b>588,812</b>
117-5151-562-00-00	BUILDINGS	32	-	-	-	-
117-5151-563-00-00	INFRASTRUCTURE	-	-	-	-	100,000
117-5151-564-00-00	MACHINERY AND EQUIPMENT	-	-	-	-	1,600
	<b>CAPITAL - REDEVELOPMENT</b>	<b>32</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101,600</b>
117-5151-562-41-00	BUILDINGS	2,848	-	-	-	-
117-5151-563-41-00	INFRASTRUCTURE	2,242,751	861,918	722,465	-	-
	<b>CAPITAL - ROADS AND STRE</b>	<b>2,245,599</b>	<b>861,918</b>	<b>722,465</b>	<b>-</b>	<b>-</b>
117-5151-563-75-00	INFRASTRUCTURE	184,794	-	-	-	-
	<b>CAPITAL - PARKS</b>	<b>184,794</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>SUBTOTAL CAPITAL</b>	<b>2,430,425</b>	<b>861,918</b>	<b>722,465</b>	<b>-</b>	<b>101,600</b>
	<b>TOTAL EXP. BEFORE ALLOC.</b>	<b>2,858,190</b>	<b>1,469,943</b>	<b>1,377,019</b>	<b>640,450</b>	<b>690,412</b>
117-0105-581-91-00	TRANSFER TO GENERAL FUND	-	-	-	-	129,050
117-5151-581-00-01	ALLOCATED EXPENSES	68,900	80,900	98,800	102,000	-
	<b>EXPENDITURES - CRA</b>	<b>2,927,090</b>	<b>1,747,167</b>	<b>1,475,819</b>	<b>742,450</b>	<b>819,462</b>

## RECAP NECRA

Northeast Community Redevelopment Agency	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>REVENUES</b>					
City Incremental Tax	170,467	169,907	183,619	184,700	188,200
County Incremental Tax	142,283	141,736	164,745	145,700	157,600
Other Incremental Taxes	19,271	19,247	22,050	19,350	7,450
Grants	-	333,544	-	-	-
Miscellaneous Revenue	(5,203)	9,674	14,918	9,900	9,900
<b>Total Revenues</b>	<b>326,818</b>	<b>674,108</b>	<b>385,332</b>	<b>359,650</b>	<b>363,150</b>
<b>EXPENDITURES</b>					
Salaries	67,664	81,239	97,053	97,400	99,164
Benefits	40,031	38,787	47,201	47,450	39,862
Services	6,275	9,413	7,447	15,550	41,550
Supplies/Materials	668	2,173	1,983	4,700	4,700
Grants and Incentives	3,000	76,814	68,313	420,000	150,000
Allocations	17,550	21,700	17,400	19,300	28,400
Capital Outlay	55,748	326,089	44,895	300,000	-
<b>Total Expenditures</b>	<b>190,936</b>	<b>556,215</b>	<b>284,292</b>	<b>904,400</b>	<b>363,676</b>
<b>ADD. (REDUCTION) TO FUND BALANCE</b>	<b>135,882</b>	<b>117,893</b>	<b>101,040</b>	<b>(544,750)</b>	<b>(526)</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>					699,235
<b>PROJECTED ENDING FUND BALANCE</b>					698,709
<b>RESTRICTED FUND BALANCE</b>					698,709
<b>ESTIMATED ENDING FUND BALANCE</b>					698,709
<b>FTE's</b>	1.50	1.50	1.95	1.95	1.95

## DETAILED REVENUES NECRA

Northeast Community Redevelopment Agency (NECRA) Fund 118						
ACCOUNT	Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>NORTHEAST COMMUNITY REDEVELOPMENT AGENCY</b>						
118-0000-311-91-00	CITY INCREMENTAL TAX	170,467	169,907	183,619	184,700	188,200
118-0000-334-70-01	STATE GRANTS -RECREATIONAL	-	-	-	-	-
118-0000-338-92-00	COUNTY INCREMENTAL TAX	142,283	141,736	164,745	145,700	145,700
118-0000-338-93-00	LAKE WATER AUTHORITY	7,683	7,704	7,890	7,450	7,450
118-0000-338-95-00	NE AMBULANCE INCREMENTAL TAX	11,588	11,543	14,160	11,900	11,900
118-0000-334-60-02	STATE GRANTS - ECON. DEVELOPMENT	-	333,544	-	-	-
118-0000-334-36-00	CDBG STORMWATER CDBG GRANT	-	-	-	-	-
118-0000-361-00-00	INTEREST EARNINGS	5,151	8,606	9,011	9,900	9,900
118-0000-361-30-00	GAIN/(LOSS) ON INVESTMENT	(10,354)	1,068	907	-	-
118-0000-364-00-00	SALE OF CAPITAL ASSET	-	-	5,000	-	-
	<b>REVENUES - NECRA</b>	<b>326,818</b>	<b>674,108</b>	<b>385,332</b>	<b>359,650</b>	<b>363,150</b>

## DETAILED EXPENDITURES NECRA

Northeast Community Redevelopment Agency (NECRA) Fund 118						
ACCOUNT	Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>NORTHEAST COMMUNITY REDEVELOPMENT AGENCY</b>						
118-5152-511-00-00	SALARIES & WAGES	67,244	80,169	93,683	93,950	95,739
118-5152-514-00-00	OVERTIME WAGES	420	1,070	2,452	2,600	2,575
118-5152-515-0100	INCENTIVE PAY	-	-	918	850	850
118-0105-515-14-00	SPECIAL EVENT PAY	-	-	-	-	-
	<b>SALARIES &amp; WAGES</b>	<b>67,664</b>	<b>81,239</b>	<b>97,053</b>	<b>97,400</b>	<b>99,164</b>
118-5152-521-00-00	FICA TAXES	4,875	5,688	6,889	7,450	7,586
118-5152-522-00-00	RETIREMENT EXP	16,870	20,714	21,434	20,700	14,664
118-5152-523-00-00	HEALTH & LIFE INSURANCE	16,839	10,926	16,417	16,950	15,187
118-5152-524-00-00	W/C INSURANCE EXPENSE	1,447	1,459	2,461	2,350	2,425
	<b>FRINGE BENEFITS</b>	<b>40,031</b>	<b>38,787</b>	<b>47,201</b>	<b>47,450</b>	<b>39,862</b>
118-5152-531-00-00	PROFESSIONAL SERVICES	-	-	-	-	25,000
118-5152-532-00-00	AUDIT FEES	254	765	447	1,150	1,150
118-5152-534-00-00	OTHER CONTRACTUAL SERV.	-	-	-	-	-
	<b>PROFESSIONAL SERVICES</b>	<b>254</b>	<b>765</b>	<b>447</b>	<b>1,150</b>	<b>26,150</b>
118-5152-540-00-00	TRAVEL & PER DIEM	320	1,012	1,570	750	750
118-5152-541-00-00	COMMUNICATIONS	-	-	32	-	-
118-5152-543-00-00	UTILITY SERVICES	1,489	1,388	1,387	1,500	1,500
118-5152-545-00-00	INSURANCE	3,810	3,647	3,575	4,050	4,050
118-5152-546-00-00	REPAIR AND MAINTENANCE SERVICES	356	2,324	220	100	100
118-5152-548-00-00	PROMOTIONAL ACTIVITIES	31	277	216	-	1,000
118-5152-549-00-00	OTHER CURRENT CHARGES	15	-	-	8,000	8,000
	<b>OTHER OPERATING EXPENSES</b>	<b>6,021</b>	<b>8,648</b>	<b>7,000</b>	<b>14,400</b>	<b>15,400</b>
118-5152-552-00-00	OPERATING SUPPLIES	97	1,235	630	1,000	1,000
118-5152-552-49-00	UNIFORMS AND SAFETY SHOES	-	-	-	2,500	2,500
118-5152-554-00-00	DUES AND SUBSCRIPTIONS	571	673	870	900	900
118-5152-555-00-00	TRAINING	-	265	483	300	300
	<b>MATERIALS &amp; SUPPLIES</b>	<b>668</b>	<b>2,173</b>	<b>1,983</b>	<b>4,700</b>	<b>4,700</b>
118-5152-582-00-00	GRANTS-IN-AID	-	-	-	225,000	75,000
118-5152-583-00-00	ECONOMIC INCENTIVES	3,000	76,814	68,313	195,000	75,000
118-5152-599-10-00	SALARY CONTINGENCY	-	-	-	-	-
	<b>GENERAL GOVERNMENT</b>	<b>3,000</b>	<b>76,814</b>	<b>68,313</b>	<b>420,000</b>	<b>150,000</b>
	<b>TOTAL OPERATING</b>	<b>117,638</b>	<b>208,426</b>	<b>221,997</b>	<b>585,100</b>	<b>335,276</b>
118-5152-561-00-00	LAND	-	7,778	25,791	195,000	-
118-5152-563-00-00	INFRASTRUCTURE	55,748	318,311	2,884	105,000	-
118-5152-564-00-00	MACHINERY & EQUIPMENT	-	-	16,220	-	-
	<b>CAPITAL EXPENDITURES</b>	<b>55,748</b>	<b>326,089</b>	<b>44,895</b>	<b>300,000</b>	<b>-</b>
	<b>TOTAL EXPENDITURES BEFORE ALLOCATIONS</b>	<b>173,386</b>	<b>534,515</b>	<b>266,892</b>	<b>885,100</b>	<b>335,276</b>
118-5152-581-00-01	ALLOCATED EXPENSES	17,550	21,700	17,400	19,300	28,400
	<b>EXPENDITURES - NECRA</b>	<b>190,936</b>	<b>556,215</b>	<b>284,292</b>	<b>904,400</b>	<b>363,676</b>

## RECAP PROTECTIVE INSPECTIONS

Protective Inspections Fund - 123					
Protective Inspections Fund	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>REVENUES</b>					
Building Permits	520,549	557,253	533,363	500,000	550,000
Building Reinsertion Fees	11,180	23,820	9,670	15,000	18,000
Rental Inspection Fee	6,127	15,540	17,535	6,000	6,000
Fire Inspection Fees	12,915	21,825	10,247	14,000	10,000
Contractor Fees	12,480	13,919	18,390	12,500	12,500
Investment Earnings	(582)	4,208	5,458	4,050	5,000
Miscellaneous	3,430	6,826	3,457	4,500	3,500
<b>Total Revenues</b>	<b>566,099</b>	<b>643,391</b>	<b>598,120</b>	<b>556,050</b>	<b>605,000</b>
<b>EXPENDITURES</b>					
Salaries	242,898	223,055	233,839	250,000	257,455
Benefits	98,842	76,948	87,943	97,600	98,910
Services	49,866	50,015	4,056	50,150	50,750
Supplies/Materials	13,996	13,729	48,314	20,950	18,300
Capital Outlay	-	5,025	-	-	-
<b>Total Expenditures</b>	<b>405,602</b>	<b>368,772</b>	<b>374,152</b>	<b>418,700</b>	<b>425,415</b>
<b>OTHER USES (TRANSFERS)</b>					
General Fund Direct Allocation	(58,050)	(52,750)	(58,300)	(62,600)	(62,600)
<b>Total Other Uses (Transfers)</b>	<b>(58,050)</b>	<b>(52,750)</b>	<b>(58,300)</b>	<b>(62,600)</b>	<b>(62,600)</b>
<b>ADD. (REDUCTION) TO FUND BALANCE</b>	<b>160,497</b>	<b>274,619</b>	<b>223,968</b>	<b>137,350</b>	<b>116,985</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>					848,770
<b>PROJECTED ENDING FUND BALANCE</b>					
<b>RESTRICTED FUND BALANCE</b>					965,755
<b>ESTIMATED ENDING FUND BALANCE</b>					965,755
<b>FTE's</b>	5.24	4.84	4.24	4.23	4.23

## DETAILED REVENUES EXPENDITURES PROTECTIVE INSPECTIONS

Protective Services Fund - 123						
Account	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>PROTECTIVE INSPECTIONS FUND</b>						
123-0000-322-00-00	BUILDING PERMITS	520,549	557,253	533,363	500,000	550,000
123-0000-341-32-00	RENTAL BUILDING INSPECTION	6,127	15,540	9,670	6,000	6,000
123-0000-341-33-00	BUILDING REINSPECTION FEE	11,180	23,820	17,535	15,000	18,000
123-0000-341-40-00	RECORD AND CERTIFIED COPIES	2,813	5,098	2,557	4,000	3,000
123-0000-341-41-00	COLLECTION COMMISSIONS	617	1,728	900	500	500
123-0000-341-91-00	CONTRACTORS FEES	12,480	13,919	18,390	12,000	12,000
123-0000-341-92-00	TECHNOLOGY CHARGE	-	-	-	500	500
123-0000-342-25-00	FIRE PERMITS AND INSPECTIONS	12,915	21,825	10,247	14,000	10,000
123-0000-361-00-00	INVESTMENT INCOME	1,322	3,852	4,944	4,050	5,000
123-0000-361-30-00	GAIN/(LOSS) ON INVESTMENT	(1,904)	356	514	-	-
123-0000-364-00-00	SALE OF CAPITAL ASSETS	-	-	-	-	-
123-0000-369-40-00	INSURANCE REIMBURSEMENT	-	-	-	-	-
	CARRYOVER	-	-	-	-	-
	<b>REVENUES</b>	<b>566,099</b>	<b>643,391</b>	<b>598,120</b>	<b>556,050</b>	<b>605,000</b>

Protective Inspection Continued on Next Page

Protective Inspections Continued

Protective Services Fund - 123						
Account	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>PROTECTIVE INSPECTIONS FUND</b>						
123-5240-512.00-00	SALARIES & WAGES	242,898	222,700	232,575	247,000	254,455
123-5240-514.00-00	OVERTIME WAGES	-	355	1,264	3,000	3,000
	<b>SALARIES &amp; WAGES</b>	<b>242,898</b>	<b>223,055</b>	<b>233,839</b>	<b>250,000</b>	<b>257,455</b>
123-5240-521.00-00	FICA TAXES	17,822	16,174	17,036	19,150	19,695
123-5240-522.00-00	RETIREMENT EXP	33,167	27,561	33,589	35,900	36,630
123-5240-523.00-00	HEALTH & LIFE INSURANCE	42,923	28,800	32,313	38,700	38,660
123-5240-524.00-00	W/C INSURANCE EXPENSE	4,930	4,413	5,005	3,850	3,925
123-5240-525.00-00	UNEMPLOYMENT COMPENSATION	-	-	-	-	-
	<b>FRINGE BENEFITS</b>	<b>98,842</b>	<b>76,948</b>	<b>87,943</b>	<b>97,600</b>	<b>98,910</b>
123-5240-532.00-00	AUDIT FEES	1,104	1,280	708	1,050	1,050
123-5240-534.00-00	OTHER CONTRACTUAL SERV.	7,951	12,040	1,527	9,000	9,000
123-5240-534.02-00	MERCHANT SERVICE	1,128	2,046	1,821	1,000	1,000
	<b>PROFESSIONAL SERVICES</b>	<b>10,183</b>	<b>15,366</b>	<b>4,056</b>	<b>11,050</b>	<b>11,050</b>
123-5240-540.00-00	TRAVEL & PER DIEM	1,179	2,114	2,487	3,000	3,000
123-5240-541.00-00	COMMUNICATION SERVICES	4,038	3,122	4,487	3,500	4,900
123-5240-542.00-00	MAIL & FREIGHT	832	427	698	750	750
123-5240-543.00-00	UTILITY SERVICES	6,468	5,992	5,025	6,400	6,000
123-5240-544.00-00	RENTALS AND LEASES	5,017	5,035	5,261	5,000	5,200
123-5240-545.00-00	INSURANCE	5,875	5,404	4,872	5,050	5,050
123-5240-545.43-00	INSURANCE - AUTOMOBILES	1,300	2,094	1,200	1,200	1,200
123-5240-546.00-00	REPAIR MAINT SERVICES	682	1,009	756	2,200	2,200
123-5240-546.51-00	TIRES	549	519	1,434	1,200	1,200
123-5240-546.52-00	VEHICLE PARTS	907	605	617	600	600
123-5240-546.53-00	VEHICLE LABOR	4,615	3,334	(58)	4,000	4,000
123-5240-546.56-00	VEHICLE REPLACEMENT	7,000	4,500	4,500	4,500	4,500
123-5240-547.00-00	PRINTING & BINDING	1,221	436	799	1,200	600
123-5240-548.00-00	PROMOTIONAL ACTIVITIES / ADS	-	58	133	500	500
123-0105-524-49-00	OTHER CURRENT CHARGES	-	-	39	-	-
	<b>OTHER OPERATING EXPENSES</b>	<b>39,683</b>	<b>34,649</b>	<b>32,250</b>	<b>39,100</b>	<b>39,700</b>
123-5240-551.00-00	OFFICE SUPPLIES	2,604	2,882	2,999	4,000	2,000
123-5240-552.00-00	OPERATING SUPPLIES	1,205	1,190	1,470	2,000	2,000
123-5240-552.49-00	UNIFORMS AND SAFETY SHOES	701	1,307	1,206	1,150	1,200
123-5240-552.50-00	GAS AND OIL	5,954	5,769	4,921	6,300	5,600
123-5240-554.00-00	DUES AND PUBS	2,594	1,485	3,231	4,000	4,000
123-5240-555.00-00	TRAINING	938	1,096	2,237	3,500	3,500
	<b>MATERIALS &amp; SUPPLIES</b>	<b>13,996</b>	<b>13,729</b>	<b>16,064</b>	<b>20,950</b>	<b>18,300</b>
	<b>SUBTOTAL - OPERATING</b>	<b>405,602</b>	<b>363,747</b>	<b>374,152</b>	<b>418,700</b>	<b>425,415</b>
123-5240-564.00-00	MACHINERY AND EQUIPMENT	-	5,025	-	-	-
	<b>SUBTOTAL - CAPITAL</b>	<b>-</b>	<b>5,025</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXP. BEFORE ALLOCATION</b>	<b>405,602</b>	<b>368,772</b>	<b>374,152</b>	<b>418,700</b>	<b>425,415</b>
123-5240-581.00-01	TRANSFER DIRECT ALLOCATIONS	58,050	52,750	58,300	62,600	62,600
	<b>TOTAL EXPENDITURES</b>	<b>463,652</b>	<b>421,522</b>	<b>432,452</b>	<b>481,300</b>	<b>488,015</b>

<b>Discretionary Sales Tax Fund - 111</b>					
<b>Discretionary Sales Tax Fund</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Original Budget</b>	<b>2017 Final Budget</b>
<b>REVENUES</b>					
Local Discretionary Sales Taxes	1,011,243	1,089,354	1,171,218	1,140,000	1,219,000
Grants	50,334	6,819	-	-	-
Investment Earnings	(568)	11,377	10,927	9,900	9,900
Sale of Equipment	-	-	51,000	-	-
Donations Community Building	-	-	-	-	50,000
Debt Proceeds	-	-	365,282	-	-
<b>Total Revenues</b>	<b>1,061,009</b>	<b>1,107,550</b>	<b>1,598,427</b>	<b>1,149,900</b>	<b>1,278,900</b>
<b>EXPENDITURES</b>					
Interest	580	-	-	7,560	7,650
Principal	580	-	-	121,765	121,765
Capital Outlay	1,096,054	703,862	1,886,705	1,299,000	1,278,310
<b>Total Expenditures</b>	<b>1,097,214</b>	<b>703,862</b>	<b>1,886,705</b>	<b>1,428,325</b>	<b>1,407,725</b>
<b>OTHER USES</b>					
Transfer to Debt Service	-	-	-	-	-
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures and Other Uses</b>	<b>1,097,214</b>	<b>703,862</b>	<b>1,886,705</b>	<b>1,428,325</b>	<b>1,407,725</b>
<b>ADD. (REDUCTION) TO FUND BALANCE</b>	<b>(36,205)</b>	<b>403,688</b>	<b>(288,278)</b>	<b>(278,425)</b>	<b>(128,825)</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>					<b>922,325</b>
<b>PROJECTED ENDING FUND BALANCE:</b>					
<b>UNDESIGNATED FUND BALANCE</b>					<b>793,500</b>
<b>ESTIMATED ENDING FUND BALANCE</b>					<b>793,500</b>

<b>2016-17 Use of Funds</b>	<b>Expenditures/D/S Payment</b>	<b>Total</b>
Facility Upgrades A-21 CIP	108,000	108,000
Computer Replacement	56,400	56,400
Network Infrastructure Upgrade A-2 CIP	86,500	86,500
Systems Security IT upgrades	36,000	36,000
* Community Building Sound System Upgrade	91,660	91,660
City Hall Security A-16 CIP	80,000	80,000
Street Resurfacing Program A-6 CIP	450,000	450,000
Traffic Signalization	117,500	117,500
Sidewalks ADA Compliance A-7 CIP	200,000	200,000
Police Storage Building A-41	-	-
A/C Replacement Public Safety Building	14,750	14,750
Public Safety Fire Equipment	37,500	37,500
Debt Service Payment	-	129,415
<b>Totals</b>	<b>1,278,310</b>	<b>1,407,725</b>

\* Contingent upon finding \$50,000 of the funding as a contribution/donation. Expenditures will be limited to \$41,660. Each dollar over this amount must be matched dollar for dollar.

<b>Pledged Revenue Public Service Tax Fund 118</b>					
<b>Pledge Revenue Fund</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Original Budget</b>	<b>2017 Final Budget</b>
<b>REVENUES</b>					
Utility Taxes	1,237,566	1,297,378	1,333,916	1,273,200	1,303,500
Telecommunication Tax	629,995	604,939	584,526	587,500	590,000
Investment Earnings	(1,658)	1,675	2,083	900	1,250
<b>Total Revenues</b>	<b>1,865,903</b>	<b>1,903,992</b>	<b>1,920,525</b>	<b>1,861,600</b>	<b>1,894,750</b>
<b>OTHER USES (TRANSFER TO)</b>					
Debt Service	314,000	310,000	320,000	310,000	320,000
General Fund	1,500,000	1,535,000	1,534,500	1,565,000	1,653,002
<b>Total Other Uses</b>	<b>1,814,000</b>	<b>1,845,000</b>	<b>1,854,500</b>	<b>1,875,000</b>	<b>1,973,002</b>
<b>ADD. (REDUCTION) TO FUND BALANCE</b>	<b>51,903</b>	<b>58,992</b>	<b>66,025</b>	<b>(13,400)</b>	<b>(78,252)</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>					<b>578,252</b>
<b>ESTIMATED ENDING FUND BALANCE</b>					<b>500,000</b>

<b>2016-17 Use of Funds</b>	<b>Transfers</b>	<b>Total</b>
Debt Service	320,000	320,000
General Fund	1,653,002	1,653,002
<b>Totals</b>	<b>1,973,002</b>	<b>1,973,002</b>

<b>Detail</b>					
<b>PUBLIC SERVICE TAX</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Original Budget</b>	<b>2017 Final Budget</b>
Electric - Duke Energy	244,128	264,620	268,285	265,000	270,000
Electric - SECO	207,781	234,370	238,853	242,500	245,000
Electric - Mt. Dora	716,632	729,588	759,869	700,000	720,000
NG - TECO Gas	35,637	35,891	37,478	38,500	38,500
NG - Other Providers	-	2,725	4,954	3,750	5,500
PG - Americas	9,672	8,621	6,276	5,000	5,500
PG - Albertsons	-	-	-	-	-
PG - Wal-Mart	5,859	5,648	5,691	4,050	6,000
PG - Lowe's Propane	6,794	7,489	8,041	6,900	7,500
PG - FPL Energy Services	7,890	4,531	-	-	-
PG - Other Providers	3,173	3,895	4,469	7,500	5,500
Telecommunications Tax	629,995	604,939	584,526	587,500	590,000
Investment Earnings	882	1,476	1,891	900	1,000
Gain/(Loss) on Investments	(2,540)	199	192	-	250
<b>REVENUES</b>	<b>1,865,903</b>	<b>1,903,992</b>	<b>1,920,525</b>	<b>1,861,600</b>	<b>1,894,750</b>
Debt Service	314,000	310,000	320,000	310,000	320,000
General Fund	1,500,000	1,535,000	1,534,500	1,565,000	1,653,002
<b>EXPENDITURES AND USES</b>	<b>1,814,000</b>	<b>1,845,000</b>	<b>1,854,500</b>	<b>1,875,000</b>	<b>1,973,002</b>
<b>ADDITION (REDUCTION) TO RESERVES</b>	<b>51,903</b>	<b>58,992</b>	<b>66,025</b>	<b>(13,400)</b>	<b>(78,252)</b>

POLICE IMPACT FEE FUND -124						
ACCOUNT	POLICE IMPACT FEE FUND	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
124-0000-324-11-02	POLICE - RESIDENTIAL IMPACT FEES	34,106	18,568	20,083	17,000	35,000
124-0000-324-12-02	POLICE - COMMERCIAL IMPACT FEES	5,300	-	10,254	1,000	1,000
124-0000-361-15-00	POLICE - INTEREST	90	102	95	50	50
124-0000-361-36-00	GAIN / (LOSS) ON INVESTMENT - POLICE	(411)	20	12	-	-
	REVENUES	39,085	18,690	30,444	18,050	36,050
124-5215-572.01-00	POLICE - INTEREST	5,767	10,435	9,826	17,500	16,800
	POLICE - MACHINERY & EQUIPMENT				-	-
	CAPITAL EXPENDITURES	5,767	10,435	9,826	17,500	16,800
	ADDITION (REDUCTION) TO RESERVES	33,318	8,255	20,618	550	19,250
	ESTIMATED BEGINNING FUND BALANCE					(1,393,879)
	ESTIMATED ENDING FUND BALANCE					(1,374,629)
	<b>Police Projects</b>					2017
	None					-
						-

General Fund has a loan of \$1,395,000 to the Police Impact Fund.

Fire Impact Fee Fund - 125						
ACCOUNT	FIRE IMPACT FEE FUND	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
125-0000-324-11-01	FIRE - RESIDENTIAL IMPACT FEES	35,918	26,956	29,858	25,000	40,000
125-0000-324-12-01	FIRE - COMMERCIAL IMPACT FEES	2,252	-	3,738	400	1,000
125-0000-361-14-00	FIRE - INTEREST	1,667	2,809	2,913	3,400	3,400
125-0000-361-35-00	GAIN / (LOSS) ON INVESTMENT - FIRE	(3,134)	238	296	-	-
	REVENUES	36,703	30,003	36,805	28,800	44,400
	FIRE - MACHINERY & EQUIPMENT				24,000	24,000
	CAPITAL EXPENDITURES	-	-	-	24,000	24,000
	ADDITION (REDUCTION) TO RESERVES	36,703	30,003	36,805	4,800	20,400
	ESTIMATED BEGINNING FUND BALANCE					466,352
	ESTIMATED ENDING FUND BALANCE					486,752
	<b>Fire Projects</b>					
	Budget Request					
	Mobile Terminal Data					
					Mach. & Building Equip	Total
					24,000	24,000
					-	24,000

Library Impact Fee Fund - 126						
ACCOUNT	LIBRARY IMPACT FEE FUND	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
126-0000-324-61-01	LIBRARY - RESIDENTIAL IMPACT FEES	111,554	93,763	100,808	84,500	100,000
126-0000-337-71-00	GRANT	303,440	92,678	10,596	-	-
126-0000-361-12-00	LIBRARY - INTEREST	384	553	417	50	50
126-0000-361-33-00	GAIN / (LOSS) ON INVESTMENT - LIBRARY	(248)	107	51	-	-
	REVENUES	415,130	187,101	111,872	84,550	100,050
	LIBRARY - PROFESSIONAL SERVICES	25,560	-	-	-	-
	LIBRARY - BUILDINGS	218,322	14,180	10,596	-	-
	LIBRARY - MACHINERY & EQUIPMENT	-	-	-	-	-
126-5715-566.00-00	LIBRARY - COLLECTION	32,059	26,233	27,062	35,000	35,000
126-5715-572.01-00	LIBRARY - INTEREST	3,783	5,563	4,610	7,850	6,500
	CAPITAL EXPENDITURES	279,724	45,976	42,268	42,850	41,500
	ADDITION (REDUCTION) TO RESERVES	135,406	141,125	69,604	41,700	58,550
	ESTIMATED BEGINNING FUND BALANCE					(525,615)
	ESTIMATED ENDING FUND BALANCE					(467,065)
	<b>Library Projects</b>					
	Library Books				Mach. & Equip	Total
					-	35,000
					-	35,000

General Fund has a loan of \$585,000 to the Library Impact Fund.

Parks Impact Fee Fund - 127						
ACCOUNT	PARKS IMPACT FEE FUND	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
127-0000-324-61-02	PARK -RESIDENTIAL IMPACT FEES	205,866	169,673	189,359	158,500	230,000
127-0000-337-71-00	GRANT	192,966	342,420	-	-	-
127-0000-361-13-00	PARK - INTEREST	4,966	5,971	6,626	4,950	4,950
127-0000-361-34-00	GAIN / (LOSS) ON INVESTMENT - PARK	(11,238)	607	692	-	-
	REVENUES	392,560	518,671	196,677	163,450	234,950
127-5721-562.00-00	PARK - BUILDING	-	-	-	-	-
127-5721-563.00-00	PARK - IMPROVEMENTS	1,128,193	588,495	13,948	552,800	47,000
127-5721-564.00-00	PARK - MACHINERY & EQUIP	-	-	-	-	-
	CAPITAL EXPENDITURES	1,128,193	588,495	13,948	552,800	47,000
	ADDITION (REDUCTION) TO RESERVES	(735,633)	(69,824)	182,729	(389,350)	187,950
	ESTIMATED BEGINNING FUND BALANCE					664,093
	ESTIMATED ENDING FUND BALANCE					852,043
	<b>Park Projects</b>					
	Lincoln Ballfields Bleachers Pads				Machinery & Equip.	Total
					23,500	23,500
	Pool Shade				23,500	23,500
					-	47,000

\*Estimated CPI

<b>Fire Assessment Fund - 131</b>		
<b>Fire Special Assessment Fund</b>	<b>2016 Original Budget</b>	<b>2017 Final Budget</b>
<b>REVENUES</b>		
Special Assessments	395,500	395,500
Investment Earnings	50	50
<b>Total Revenues</b>	<b>395,550</b>	<b>395,550</b>
<b>EXPENDITURES</b>		
Operating	8,500	8,500
Capital	341,000	341,000
<b>TOTAL EXPENDITURES</b>	<b>349,500</b>	<b>349,500</b>
<b>ADD. (REDUCTION) TO FUND BALANCE</b>	<b>46,050</b>	<b>46,050</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>45,550</b>
<b>PROJECTED ENDING FUND BALANCE</b>		
<b>ASSIGNED FUND BALANCE</b>		<b>91,600</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>91,600</b>

<b>2016-17 Use of Funds</b>	<b>Expense</b>	<b>Capital</b>
Operating	8,500	-
Fire Truck Payment - Lease		341,000
<b>TOTAL</b>	<b>8,500</b>	<b>341,000</b>

<b>Law Enforcement (Confiscation) Fund - 120</b>					
<b>Law Enforcement Fund</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Original Budget</b>	<b>2017 Final Budget</b>
<b>REVENUES</b>					
Confiscations	1,508	500	2,220	-	-
Sale of Conf. Property	1,858	-	-	-	-
Investment Earnings	(12)	44	48	50	50
<b>Total Revenues</b>	<b>3,354</b>	<b>544</b>	<b>2,268</b>	<b>50</b>	<b>50</b>
<b>EXPENDITURES</b>					
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ADD. (REDUCTION) TO FUND BALANCE</b>	<b>3,354</b>	<b>544</b>	<b>2,268</b>	<b>50</b>	<b>50</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>					<b>8,410</b>
<b>ESTIMATED ENDING FUND BALANCE</b>					<b>8,460</b>

<b>2016-17 Use of Funds</b>	<b>Expend.</b>	<b>Capital</b>	<b>Total</b>
None	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>SPECIAL EVENT FUND - 130</b>			
<b>SPECIAL EVENT FUND</b>	<b>2015 Actual</b>	<b>2016 Original Budget</b>	<b>2017 Final Budget</b>
<b>REVENUES</b>			
EVENT REVENUE	139,985	166,750	145,325
DONATIONS/SPONSORSHIPS	38,793	25,000	48,400
INVESTMENT INCOME	523	450	450
MISCELLANEOUS INCOME	-	-	-
<b>TOTAL REVENUES</b>	<b>179,301</b>	<b>192,200</b>	<b>194,175</b>
<b>EXPENSES</b>			
ADMINISTRATIVE	117,156	130,950	131,164
SPECIAL EVENTS	277,527	254,200	299,547
<b>TOTAL EXPENSES</b>	<b>394,683</b>	<b>385,150</b>	<b>430,711</b>
<b>TOTAL EXPENSES IN EXCESS OF REVENUES</b>	<b>(215,382)</b>	<b>(192,950)</b>	<b>(236,536)</b>
<b>TRANSFER FROM GENERAL FUND</b>	<b>222,850</b>	<b>202,000</b>	<b>240,000</b>
<b>ADDITIONS (RED.) TO NET ASSETS</b>	<b>7,468</b>	<b>9,050</b>	<b>3,464</b>
<b>ESTIMATED BEGINNING NET ASSETS</b>			<b>7,469</b>
<b>ESTIMATED ENDING NET ASSETS</b>			<b>10,933</b>
<b>FTE's</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

See Appendix C for Detail Projects

### **SPECIAL EVENTS DETAIL EXPENDITURES ADMINISTRATION**

<b>Detail Special Event Fund - 130</b>			
<b>Account</b>	<b>Description</b>	<b>2016 Original Budget</b>	<b>2017 Final Budget</b>
	<b>ADMINISTRATION</b>		
130-5740-512.00-00	SALARIES & WAGES	74,050	76,287
130-5740-514.00-00	OVERTIME WAGES	5,200	5,150
	<b>SALARIES &amp; WAGES</b>	<b>79,250</b>	<b>81,437</b>
130-5740-521.00-00	FICA TAXES	6,100	6,230
130-5740-522.00-00	RETIREMENT EXPENSE	7,550	7,761
130-5740-523.00-00	HEALTH & LIFE INSURANCE	10,300	11,264
130-5740-524.00-00	W/C INSURANCE EXPENSE	1,300	1,422
	<b>FRINGE BENEFITS</b>	<b>25,250</b>	<b>26,676</b>
130-5740-534.00-00	OTHER CONTRACTUAL SERVICES	900	1,250
130-5740-534.02-00	MERCHANT CARD	250	500
	<b>PROFESSIONAL SERVICES</b>	<b>1,150</b>	<b>1,750</b>

*Special Events Detail Expenditures Administration Continued on Next Page*

*Special Events Detail Expenditures Administration Continued*

Detail Special Event Fund - 130			
Account	Description	2016 Original Budget	2017 Final Budget
<b>ADMINISTRATION</b>			
130-5740-540.00-00	TRAVEL & PER DIEM	750	1,000
130-5740-541.00-00	COMMUNICATION SERVICES	-	550
130-5740-542.00-00	MAIL & FREIGHT	300	200
130-5740-543.00-00	UTILITY SERVICES	-	-
130-5740-544.00-00	RENTALS AND LEASES	-	-
130-5740-545.00-00	INSURANCE	-	-
130-5740-545.43-00	INSURANCE - AUTOMOBILES	300	300
130-5740-546.00-00	REPAIR MAINT SERVICES	-	500
130-5740-546.51-00	TIRES	350	500
130-5740-546.52-00	VEHICLE PARTS	350	500
130-5740-546.53-00	VEHICLE LABOR	1,100	1,100
130-5740-546.56-00	VEHICLE REPLACEMENT	250	250
130-5740-547.00-00	PRINTING & BINDING	850	1,250
130-5740-548.00-00	PROMOTIONAL ACTIVITY / ADS	-	1,550
130-5740-549.00-00	OTHER CURRENT CHARGES	1,500	2,500
<b>OTHER OPERATING</b>		<b>5,750</b>	<b>10,200</b>
130-5740-551.00-00	OFFICE SUPPLIES	-	750
130-5740-552.00-00	OPERATING SUPPLIES	2,200	2,200
130-5740-552.49-00	UNIFORMS / SHOES	250	250
130-5740-552.50-00	GAS AND OIL	800	800
130-5740-554.00-00	DUES & SUBSCRIPTIONS	250	500
130-5740-555.00-00	TRAINING	450	600
<b>MATERIALS &amp; SUPPLIES</b>		<b>3,950</b>	<b>5,100</b>
130-5740-590.01-00	<b>ALLOCATION</b>	<b>9,400</b>	<b>-</b>
130-5740-564.00-00	MACHINERY & EQUIPMENT	6,200	6,000
130-5740-564.95-00	COMPUTER UPGRADE	-	-
<b>TOTAL CAPITAL</b>		<b>6,200</b>	<b>6,000</b>
<b>TOTAL ADMINISTRATIVE</b>		<b>130,950</b>	<b>131,164</b>

Detail Special Event Fund - 130			
Account	Description	2016 Original Budget	2017 Final Budget
<b>Summary Special Event Projects</b>			
130-5741-515.02-00	Special Event Pay	127,350	162,100
<b>SALARIES &amp; WAGES</b>		<b>127,350</b>	<b>162,100</b>
130-5741-521.00-00	FICA Taxes	9,850	12,401
130-5741-522.00-00	Retirement Exp.	-	16,446
130-5741-524.00-00	W/C Insurance Exp.	5,000	3,950
<b>FRINGE BENEFITS</b>		<b>14,850</b>	<b>32,797</b>
130-5741-534.00-00	Other Contractual Serv.	-	-
130-5741.543.00-00	Utility Services	-	4,000
130-5741-548.00-00	Promotional Activities	43,000	100,650
130-5741-552.00-00	Operating Supplies	69,000	-
<b>Operating Expenditures</b>		<b>112,000</b>	<b>104,650</b>
<b>Total Project Expenditures</b>		<b>254,200</b>	<b>299,547</b>
<b>Total Expenditures Projects Special Events Fund</b>		<b>385,150</b>	<b>430,711</b>
<b>Excess Revenue (Expenditure)</b>		<b>9,050</b>	<b>3,464</b>

*See Appendix C for Detail Projects*

<b>Debt Service Fund - 200</b>					
<b>Debt Service Fund</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Original Budget</b>	<b>2017 Final Budget</b>
<b>REVENUES</b>					
Investment Earnings	(1,200)	2,127	1,150	1,150	1,150
<b>Total Revenues</b>	<b>(1,200)</b>	<b>2,127</b>	<b>1,150</b>	<b>1,150</b>	<b>1,150</b>
<b>OTHER SOURCES</b>					
Transfers from Public Service Tax	314,000	310,000	320,000	310,000	320,000
<b>Total Other Sources</b>	<b>314,000</b>	<b>310,000</b>	<b>320,000</b>	<b>310,000</b>	<b>320,000</b>
<b>Total Revenues and Other Sources</b>	<b>312,800</b>	<b>312,127</b>	<b>321,150</b>	<b>311,150</b>	<b>321,150</b>
<b>EXPENDITURES</b>					
Debt Service Principal	253,400	258,300	263,300	268,500	273,700
Debt Service Interest	65,841	61,095	56,100	51,000	46,000
<b>Total Expenditures</b>	<b>319,241</b>	<b>319,395</b>	<b>319,400</b>	<b>319,500</b>	<b>319,700</b>
<b>ADD. (REDUCTION) TO FUND BALANCE</b>	<b>(6,441)</b>	<b>(7,268)</b>	<b>1,750</b>	<b>(8,350)</b>	<b>1,450</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>					<b>100,000</b>
<b>PROJECTED ENDING FUND BALANCE</b>					
<b>RESTRICTED FUND BALANCE</b>					<b>91,650</b>
<b>ESTIMATED ENDING FUND BALANCE</b>					<b>101,450</b>

<b>2016-17 Use of Funds</b>	<b>Expend.</b>	<b>Other</b>	<b>Total</b>
Debt Service Expenditures	319,700	-	319,700
<b>Totals</b>	<b>319,700</b>	<b>-</b>	<b>319,700</b>

<b>Capital Project Fund - 310</b>					
<b>Capital Project Funds</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Original Budget</b>	<b>2017 Final Budget</b>
<b>REVENUES</b>					
Proceeds From Borrowing	(1,760)	40,059	-	-	6,062,000
Investment Earnings	(1,760)	2,559	167	50	50
Other	-	-	-	-	-
<b>Total Revenues</b>	<b>(3,520)</b>	<b>42,618</b>	<b>167</b>	<b>50</b>	<b>6,062,050</b>
<b>OTHER SOURCES</b>					
Transfers In	-	-	-	-	-
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues and Other Sources</b>	<b>(3,520)</b>	<b>42,618</b>	<b>167</b>	<b>50</b>	<b>6,062,050</b>
<b>EXPENDITURES</b>					
General Government	45,755	112,500	211,343	-	320,000
Public Safety	-	-	-	-	92,000
Transportation	17,760	-	-	-	3,000,000
Recreation	27,995	-	-	-	2,650,000
<b>TOTAL EXPENDITURES</b>	<b>91,510</b>	<b>112,500</b>	<b>211,343</b>	<b>-</b>	<b>6,062,000</b>
<b>ADD. (REDUCTION) TO FUND BALANCE</b>	<b>(95,030)</b>	<b>(69,882)</b>	<b>(211,176)</b>	<b>50</b>	<b>50</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>					<b>91,494</b>
<b>PROJECTED ENDING FUND BALANCE</b>					
<b>ASSIGNED FUND BALANCE</b>					<b>91,544</b>
<b>ESTIMATED ENDING FUND BALANCE</b>					<b>91,544</b>

<b>2016-17 Use of Funds</b>	<b>Capital</b>	<b>Transfers</b>	<b>Total</b>
Rebuild Public Services Complex	3,000,000	-	3,000,000
Clinic @ 2,000 Sq. Ft.	200,000	-	200,000
Police Storage Building	92,000	-	92,000
Recreation/IT Gym/Service Center/Office @ 17,000 Sq. Ft. (New Site or PSC)	2,650,000	-	2,650,000
<b>TOTAL</b>	<b>5,942,000</b>	<b>-</b>	<b>5,942,000</b>

Specific detail will be brought back to Council for approval.

## 2016- 17 Enterprise Funds Recap

	Electric	Water & Wastewater	Sanitation	Storm-water	Cemetery	Total
<b>REVENUES</b>						
Taxes	-	-	-	-	-	-
Permits and Fees	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	10,089,700	9,767,300	2,290,000	950,000	57,000	23,154,000
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	196,300	20,800	50	8,250	150	225,550
<b>Total Revenues</b>	<b>10,286,000</b>	<b>9,788,100</b>	<b>2,290,050</b>	<b>958,250</b>	<b>57,150</b>	<b>23,379,550</b>
<b>OTHER SOURCES</b>						
Transfers In	-	-	-	-	96,000	96,000
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,000</b>	<b>96,000</b>
<b>Total Rev. and Other Sources</b>	<b>10,286,000</b>	<b>9,788,100</b>	<b>2,290,050</b>	<b>958,250</b>	<b>153,150</b>	<b>23,475,550</b>
<b>EXPENDITURES</b>						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Physical Environment	8,864,222	7,534,999	2,288,060	815,127	152,857	19,655,265
Transportation	-	-	-	-	-	-
Culture/Recreation	-	-	-	-	-	-
Debt Service	-	420,000	-	-	-	420,000
Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>8,864,222</b>	<b>7,954,999</b>	<b>2,288,060</b>	<b>815,127</b>	<b>152,857</b>	<b>20,075,265</b>
<b>OTHER USES</b>						
Transfers Out (PILOT & ROI Fees) & Direct Allocation	1,340,650	1,753,400	-	141,150	-	3,235,200
<b>Total Uses</b>	<b>1,340,650</b>	<b>1,753,400</b>	<b>-</b>	<b>141,150</b>	<b>-</b>	<b>3,235,200</b>
<b>Total Expend. and other Uses</b>	<b>10,204,872</b>	<b>9,708,399</b>	<b>2,288,060</b>	<b>956,277</b>	<b>152,857</b>	<b>23,310,465</b>
<b>ADDITIONS (RED.) TO FUND BAL.</b>	<b>81,128</b>	<b>79,701</b>	<b>1,990</b>	<b>1,973</b>	<b>293</b>	<b>165,085</b>
<b>EST. BEGIN. FUND BALANCE</b>	<b>13,720,952</b>	<b>29,551,231</b>	<b>131,451</b>	<b>6,857,397</b>	<b>52,880</b>	<b>50,313,911</b>
<b>PROJECTED END. FUND BAL.</b>						
<b>RESTRICTED FUND BAL. (1)</b>	<b>7,828,745</b>	<b>26,750,000</b>	<b>-</b>	<b>6,719,852</b>	<b>31,842</b>	<b>41,330,439</b>
<b>RESERVES PER POLICY (2)</b>	<b>1,524,000</b>	<b>1,318,400</b>	<b>105,900</b>	<b>143,738</b>	<b>-</b>	<b>3,092,038</b>
<b>UNDESIGNATED FUND BAL.</b>	<b>4,449,335</b>	<b>1,562,532</b>	<b>27,541</b>	<b>(4,610)</b>	<b>21,331</b>	<b>6,056,129</b>
<b>EST. ENDING FUND BALANCE</b>	<b>13,802,080</b>	<b>29,630,932</b>	<b>133,441</b>	<b>6,859,370</b>	<b>53,173</b>	<b>50,478,996</b>

(1) Restricted Fund Balances equal Prepaid, Inventory and Capital Assets in the Enterprise Funds

(2) Minimum Reserves for Electric 15%; Water & Wastewater 15%; Sanitation 5%; and Stormwater 15% per City policy

Percentages are applied to the greater of revenues plus recurring transfers in or expenditures plus recurring transfers out based upon the prior year's audit.

### ***Electric Fund***

With the new power agreement in place, the nuclear power plant settlement and reduced consumption, it is expected that the power costs will continue to be reduced; and thus, the corresponding power revenue will also be reduced, as long as prices hold. Revenue and power costs have been revised from the Proposed Budget. No major changes are expected for next year.

### ***Water & Wastewater Fund***

The proposed 2016-17 Budget is a continuation of expansion of the system with over \$1,925,539 million of normal capital expenditures being proposed. However, due to pressure on extending lines and providing completed loops of various systems, the City may need to borrow \$16,740,000 in order to meet deadlines for the new growth which is expected.

Water and wastewater operating rates were increased last year by 12.7% and are scheduled for a 12.9% increase in April of 2017. The increase is based on a rate study which was completed in March of 2016. This will provide the funding necessary to allow us to move forward with projects and still be in a positive cash position at the end of five years.

### ***Sanitation Fund***

The Sanitation Fund has shown minor profit or losses in prior years. In FYE 2016-17 a minor increase is expected. The new Waste Management collection system appears to be accepted by the residents.

### ***Stormwater Management Fund***

The major projects have been completed. Only two small projects are proposed at a total cost of \$120,000. One new employee is being added with a reorganization of some allocated salaries and wages being done to reflect better work responsibilities.

### ***Cemetery Fund***

Revenues continue to be insufficient to meet the increasing cost of operations. The transfer from the General Fund was decreased to \$96,000. There are no major changes to operations in this budget.

## Recap Electric Fund

<b>Electric Fund - 410</b>					
<b>Electric Fund</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Final</b>
				<b>Budget</b>	<b>Budget</b>
<b>REVENUES</b>					
Residential	5,897,188	5,983,385	6,251,537	5,710,000	5,485,500
General Service	1,809,822	1,775,625	1,842,538	1,851,500	1,764,700
General Service Demand	1,696,768	1,686,780	1,410,506	1,842,000	1,748,700
Public Streets/Hwy Lights	191,975	190,142	192,097	184,800	176,700
Interdepartmental	601,665	583,417	634,544	490,900	465,900
Other Operating	8,421	341,705	669,621	138,350	448,200
Non Operating Income	137,886	152,618	274,822	141,600	156,300
Investment Earnings	(18,227)	37,244	35,782	44,100	40,000
Grant Income	29,769	-	-	-	-
<b>Total Revenues</b>	<b>10,355,267</b>	<b>10,750,916</b>	<b>11,311,445</b>	<b>10,403,250</b>	<b>10,286,000</b>
<b>EXPENSES</b>					
Purchased Power	6,518,606	6,682,933	6,306,426	5,945,600	5,862,300
Distribution Operations	137,232	145,605	137,374	163,700	179,568
Distribution Maintenance	909,503	905,709	936,543	1,017,850	1,105,571
Administration	1,003,187	955,511	902,024	1,054,450	1,104,283
Depreciation	511,792	512,120	556,819	692,150	612,500
<b>Total Expenses</b>	<b>9,080,320</b>	<b>9,201,878</b>	<b>8,839,187</b>	<b>8,873,750</b>	<b>8,864,222</b>
<b>OTHER USES (TRANSFERS)</b>					
PILOT & ROI Fees	1,295,950	1,259,000	1,292,750	1,137,750	1,340,650
Transfer Out - Direct Allocation	-	-	-	-	-
<b>Total Other Uses (Transfers)</b>	<b>1,295,950</b>	<b>1,259,000</b>	<b>1,292,750</b>	<b>1,137,750</b>	<b>1,340,650</b>
<b>Total Expenses and Other Uses</b>	<b>10,376,270</b>	<b>10,460,878</b>	<b>10,131,937</b>	<b>10,011,500</b>	<b>10,204,872</b>
<b>ADD. (REDUCTION) TO NET ASSETS</b>	<b>(21,003)</b>	<b>290,038</b>	<b>1,179,508</b>	<b>391,750</b>	<b>81,128</b>
<b>ESTIMATED BEGIN. NET ASSETS</b>					<b>13,720,952</b>
<b>PROJECTED ENDING NET ASSETS</b>					
RESTRICTED NET ASSETS					7,828,745
RESERVES PER POLICY					1,524,000
UNDESIGNATED NET ASSETS					4,449,335
<b>ESTIMATED ENDING NET ASSETS</b>					<b>13,802,080</b>
<b>FTE's</b>	<b>11.05</b>	<b>11.00</b>	<b>11.30</b>	<b>11.30</b>	<b>11.30</b>

## Electric Fund Revenue Details

ACCOUNT	Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>ELECTRIC FUND</b>						
	GRANTS	29,769	-	-	-	-
410-0000-343-10-01	RESIDENTIAL - CUSTOMER CHARGE	481,197	479,579	491,579	512,100	523,100
410-0000-343-10-02	RESIDENTIAL - ENERGY	1,813,941	1,895,608	1,995,455	2,011,300	2,011,300
410-0000-343-10-03	RESIDENTIAL - POWER COST CHG	3,583,435	3,589,889	3,746,234	3,163,500	2,929,100
410-0000-343-10-05	RESIDENTIAL - DUSK TO DAWN LIGHTS	18,615	18,309	18,270	23,100	22,000
410-0000-343-10-11	COMMERCIAL - CUSTOMER CHARGE	96,214	95,703	95,625	101,800	94,400
410-0000-343-10-12	COMMERCIAL - ENERGY	566,985	571,039	543,586	668,300	668,300
410-0000-343-10-13	COMMERCIAL - POWER COST CHG	1,121,882	1,083,110	1,177,368	1,051,100	973,200
410-0000-343-10-15	COMMERCIAL - DUSK TO DAWN LIGHTS	24,741	25,773	25,958	30,300	28,800
410-0000-343-10-21	DEMAND - CUSTOMER CHARGE	12,673	13,095	11,089	13,500	18,900
410-0000-343-10-22	DEMAND - ENERGY	89,896	91,542	62,968	117,700	117,700
410-0000-343-10-23	DEMAND - POWER COST CHG	1,274,801	1,244,980	1,039,767	1,333,100	1,234,400
410-0000-343-10-24	DEMAND - DEMAND	319,398	337,163	296,682	377,700	377,700
410-0000-343-10-32	STREET LIGHTING - ENERGY	143,431	143,250	145,210	146,300	141,000
410-0000-343-10-33	STREET LIGHTING - POWER COST CHG	48,544	46,892	46,886	38,500	35,700
410-0000-343-10-41	INTERDEPARTMENTAL SALES - CUST	12,190	12,339	12,604	14,100	14,000
410-0000-343-10-42	INTERDEPARTMENTAL SALES - ENERGY	105,536	111,008	81,290	83,300	83,300
410-0000-343-10-43	INTERDEPARTMENTAL SALES - PCC	433,489	414,260	424,772	336,300	311,400
410-0000-343-10-44	INTERDEPARTMENTAL SALES - DEMAND	50,184	45,546	115,611	56,900	56,900
410-0000-343-10-45	INTERDEPARTMENTAL SALES - DSK/DWN	266	264	267	300	300
410-0000-343-10-98	PCC DEFERRED FUEL ADJUSTMENT	(60,641)	241,363	575,392	18,400	101,600
410-0000-343-10-98	NEIL/CR3 SETTLEMENT PAYMENTS	-	-	-	-	261,000
410-0000-361-00-00	INVESTMENT INCOME	21,434	34,724	32,158	44,100	35,000
410-0000-361-30-00	GAIN/(LOSS) ON INVESTMENT	(39,661)	2,520	3,264	-	5,000
410-0000-361-44-00	INTER-FUND LOAN INTEREST	-	-	360	-	-
410-0000-362-65-01	PROPERTY RENTS	18,750	17,836	19,663	18,800	18,800
410-0000-364-40-01	SALE OF EQUIPMENT	-	-	3,406	-	-
410-0000-365-00-00	SALE OF SCRAP	43	4,525	-	2,800	2,500
410-0000-369-30-02	DAMAGE PROPERTY REIMBURSEMENT	728	8,920	24,392	5,000	5,000
410-0000-369-90-01	COUNTY SURCHARGE	112,845	112,831	140,491	110,000	130,000
410-0000-369-90-02	CONNECT / DISCONNECT FEE	29,285	26,575	56,893	28,500	28,500
410-0000-369-90-03	BAD CHECK CHARGE	3,058	2,605	1,135	2,500	2,100
410-0000-369-90-04	CASH OVER / SHORT	23	(15)	(354)	-	-
410-0000-369-90-05	DOT MAINTENANCE	20,854	31,735	26,093	35,500	-
410-0000-369-90-06	SPECIAL EVENTS	5,520	8,506	426	5,000	-
410-0000-369-90-09	OTHER ELECTRIC REVENUE	5,917	6,194	2,677	3,450	3,500
410-0000-389-80-01	ELECTRIC JOBBING	9,925	33,248	94,229	50,000	51,500
	CAPITAL DONATIONS	-	-	-	-	-
	<b>REVENUES - ELECTRIC UTILITY</b>	<b>10,355,267</b>	<b>10,750,916</b>	<b>11,311,445</b>	<b>10,403,250</b>	<b>10,286,000</b>

## Electric Fund Program Details

ACCOUNT	Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>ELECTRIC FUND</b>						
<b>POWER COST CHARGES</b>						
410-5311-543-01-00	POWER COST - TRANSMISSION CHARGES	588,612	599,382	645,767	628,300	700,000
410-5311-543-10-00	POWER COST - ENERGY CHARGES	418,457	359,185	227,233	198,600	198,600
410-5311-543-20-00	POWER COST - DEMAND CHARGES	1,524,415	1,507,364	1,587,801	1,602,500	1,535,800
410-5311-543-30-00	POWER COST - FUEL CHARGES	3,987,122	4,217,002	3,845,625	3,516,200	3,427,900
	<b>TOTAL POWER COST CHARGES</b>	<b>6,518,606</b>	<b>6,682,933</b>	<b>6,306,426</b>	<b>5,945,600</b>	<b>5,862,300</b>

Electric Fund Program Details Continued

ACCOUNT	Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
	<b>ELECTRIC FUND</b>					
	<b>DISTRIBUTION OPERATIONS</b>					
410-5312-512-00-00	SALARIES & WAGES	36,344	37,616	38,452	44,400	53,545
410-5312-514-00-00	OVERTIME WAGES	-	13	54	2,100	2,066
CLOSED	SPECIAL EVENTS	1,477	2,485	-	-	-
410-5312-520-00-00	ACCRUED COMPENSATED ABSENCES	(354)	745	333	-	-
	<b>SALARIES &amp; WAGES</b>	<b>37,467</b>	<b>40,859</b>	<b>38,839</b>	<b>46,500</b>	<b>55,611</b>
410-5312-521-00-00	FICA TAXES	2,838	2,969	2,853	3,400	4,254
410-5312-522-00-00	RETIREMENT EXP	4,325	4,546	4,276	4,250	5,355
410-5312-523-00-00	HEALTH & LIFE INSURANCE	6,182	5,587	5,993	6,800	7,441
410-5312-524-00-00	W/C INSURANCE EXPENSE	632	648	912	1,050	1,307
	<b>FRINGE BENEFITS</b>	<b>13,977</b>	<b>13,750</b>	<b>14,034</b>	<b>15,500</b>	<b>18,357</b>
410-5312-531-00-00	PROFESSIONAL SERVICES	-	-	-	-	-
	<b>PROFESSIONAL SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410-5312-540.00-00	TRAVEL & PER DIEM	1,331	1,377	1,417	1,400	1,400
410-5312-542.00-00	MAIL & FREIGHT	61	48	-	100	100
410-5312-545-00-00	INSURANCE	22,006	25,476	24,918	27,250	29,400
410-5312-545-43-00	INSURANCE - AUTOMOBILES	500	450	400	450	450
410-5312-546-00-00	REPAIR MAINT SERVICES	1,275	1,153	1,045	1,800	1,800
410-5312-546-51-00	TIRES	670	179	-	500	500
410-5312-546-52-00	VEHICLE PARTS	940	1,139	131	100	100
410-5312-546-53-00	VEHICLE LABOR	1,679	1,340	(525)	1,000	1,000
410-5312-546-56-00	VEHICLE REPLACEMENT	2,850	2,850	1,400	1,400	1,400
410-5312-549-00-00	OTHER CURRENT CHARGES	-	-	-	-	-
	<b>OTHER OPERATING EXPENSES</b>	<b>31,312</b>	<b>34,012</b>	<b>28,785</b>	<b>34,000</b>	<b>36,150</b>
410-5312-551-00-00	OFFICE SUPPLIES	300	173	17	150	150
410-5312-552-00-00	OPERATING SUPPLIES	151	130	127	200	200
410-5312-552-50-00	GAS AND OIL	2,098	2,178	502	1,500	1,500
410-5312-554-00-00	DUES & SUBSCRIPTIONS	-	-	-	-	-
410-5312-555-00-00	TRAINING	690	1,279	790	1,600	1,700
	<b>MATERIALS &amp; SUPPLIES</b>	<b>3,239</b>	<b>3,760</b>	<b>1,436</b>	<b>3,450</b>	<b>3,550</b>
410-5313-552.00-22	OVERHEAD LINE - SUPPLIES	-	584	-	1,000	1,500
410-5313-552.00-23	UNDERGROUND LINE - SUPPLIES	-	-	-	500	500
410-5313-534-00-00	ST LIGHTS & SIGNALS - CONT. SERV	48,621	50,463	51,793	59,850	61,000
410-5313-552.00-21	ST LIGHTS & SIGNALS - OPER. SUP.	590	-	-	500	500
410-5313-552-00-00	METERS - OPERATING SUPPLIES	2,026	2,177	2,487	2,400	2,400
	<b>OTHER OPERATING EXPENSES</b>	<b>51,237</b>	<b>53,224</b>	<b>54,280</b>	<b>64,250</b>	<b>65,900</b>
	<b>TOTAL DISTRIBUTION OPERATIONS</b>	<b>137,232</b>	<b>145,605</b>	<b>137,374</b>	<b>163,700</b>	<b>179,568</b>

## Electric Fund Program Details Continued

ACCOUNT	Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
	<b>ELECTRIC FUND</b>					
	<b>DISTRIBUTION MAINTENANCE</b>					
410-5314-512-00-00	SALARIES & WAGES	386,041	365,695	396,821	432,200	502,857
410-5314-514-00-00	OVERTIME WAGES	18,722	22,465	20,471	31,000	30,984
	CLOSED					
	SPECIAL EVENT PAY	1,519	-	-	-	-
410-5314-520-00-00	ACCRUED COMPENSATED ABSENCES	(8,323)	1,643	4,941	-	-
	<b>SALARIES &amp; WAGES</b>	397,959	389,803	422,233	463,200	533,841
410-5314-521-00-00	FICA TAXES	29,221	27,297	29,730	35,450	40,839
410-5314-522-00-00	RETIREMENT EXP	64,614	65,325	61,168	68,550	75,603
410-5314-523-00-00	HEALTH & LIFE INSURANCE	69,359	61,686	68,326	76,750	84,293
410-5314-524-00-00	W/C INSURANCE EXPENSE	6,683	6,468	9,784	10,900	12,545
	<b>FRINGE BENEFITS</b>	169,877	160,776	169,008	191,650	213,280
410-5314-534-00-00	OTHER CONTRACTUAL SERV	13,257	14,128	16,275	16,300	16,300
410-5314-534-01-00	TREE TRIMMING	123,254	126,077	131,883	138,000	138,000
	LINEMAN TRAINING	8,018	9,075	12,332	-	-
	<b>PROFESSIONAL SERVICES</b>	144,529	149,280	160,490	154,300	154,300
410-5314-540-00-00	TRAVEL & PER DIEM	549	1,119	568	1,150	800
410-5314-543-00-00	UTILITY SERVICES	-	-	8,986	-	-
410-5314-544-00-00	RENTALS	2,920	4,984	2,021	1,600	1,700
410-5314-545-00-00	INSURANCE	3,643	3,207	3,215	3,700	4,050
410-5314-545-43-00	INSURANCE - AUTOMOBILES	5,700	5,500	5,600	6,000	6,000
410-5314-546-00-00	REPAIR MAINT SERVICES - GLOVE TESTING	3,319	6,504	7,198	5,000	5,700
410-5314-546-51-00	TIRES	2,635	3,223	1,077	3,000	3,000
410-5314-546-52-00	VEHICLE PARTS	11,870	12,872	10,785	8,000	8,000
410-5314-546-53-00	VEHICLE LABOR	19,435	20,222	9,605	14,500	6,000
410-5314-546-56-00	VEHICLE REPLACEMENT	60,450	62,450	62,450	68,500	68,500
410-5314-549-00-00	OTHER CURRENT CHARGES	-	-	-	-	-
	<b>OTHER OPERATING EXPENSES</b>	110,521	120,081	111,505	111,450	103,750
410-5314-552-00-00	OVERHEAD LINE - SUPPLIES	41,513	38,391	39,739	40,000	40,000
410-5314-552-49-00	UNIFORMS AND SAFETY SHOES	11,287	11,468	11,191	12,500	12,500
410-5314-552-50-00	GAS AND OIL	21,402	22,920	21,909	19,100	19,100
410-5314-554-00-00	DUES & SUBSCRIPTIONS	498	182	100	-	-
410-5314-555-00-00	TRAINING	1,125	1,230	267	500	600
410-5314-549-00-00	LINEMEN TRAINING	1,125	-	-	12,200	15,250
	<b>MATERIALS &amp; SUPPLIES</b>	76,950	74,191	73,206	84,300	87,450
410-5315-552-00-23	UNDERGROUND LINE - SUPPLIES	-	-	101	500	500
410-5315-552-00-25	LINE TRANSFORMERS - R & M	-	3,148	-	1,000	1,000
410-5315-552-00-26	ST LIGHTS & SIGNALS- UTILITY SERV.	8,069	8,430	-	8,950	8,950
410-1310-636-43-01	ST LIGHTS - SECO STREET LIGHTS (Delete)	-	-	-	-	-
410-5315-534-20-00	ST LIGHTS & SIGNALS - R & M	1,474	-	-	2,000	2,000
410-5315-552-00-21	ST LIGHTS & SIGNALS - OPERATING SUPPLIES	124	-	-	500	500
	<b>MATERIALS &amp; SUPPLIES</b>	9,667	11,578	101	12,950	12,950
	<b>TOTAL DISTRIBUTION MAINTENANCE</b>	909,503	905,709	936,543	1,017,850	1,105,571

## Electric Fund Program Details Continued

ACCOUNT	Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>ELECTRIC FUND</b>						
<b>ADMIN AND CUSTOMER SERVICE</b>						
410-5310-512-00-00	SALARIES & WAGES	142,016	147,876	130,048	181,450	155,036
410-5310-514-00-00	OVERTIME WAGES	184	-	-	150	103
410-5310-520-00-00	ACCRUED COMPENSATED ABSENCES	2,139	(2,095)	(1,939)	-	-
	<b>SALARIES &amp; WAGES</b>	<b>144,339</b>	<b>145,781</b>	<b>128,108</b>	<b>181,600</b>	<b>155,139</b>
410-5310-521-00-00	FICA TAXES	10,256	10,953	9,734	13,900	11,868
410-5310-522-00-00	RETIREMENT EXP	25,971	23,248	17,819	23,300	20,388
421-5310-522-10-00	PENSION RELATED RET. GASB 68			(17,279)		
410-5310-523-00-00	HEALTH & LIFE INSURANCE	17,546	13,237	11,737	22,050	21,120
410-5310-524-00-00	W/C INSURANCE EXPENSE	2,356	2,422	2,585	2,750	2,868
410-5310-525-00-00	UNEMPLOYMENT COMPENSATION	-	-	-	-	-
410-5310-526-00-00	OPEB EXPENSE	11,261	9,924	10,883	15,000	15,000
	<b>FRINGE BENEFITS</b>	<b>67,390</b>	<b>59,784</b>	<b>35,480</b>	<b>77,000</b>	<b>71,244</b>
410-5310-531-00-00	PROFESSIONAL SERVICES	7,900	5,658	-	10,000	10,750
410-5310-532-00-00	ACCOUNTING AND AUDITING	17,605	15,719	11,705	13,400	12,000
410-5310-532-00-00	OTHER CONTRACTUAL SERVICES	-	2,438	-	-	-
	<b>PROFESSIONAL SERVICES</b>	<b>25,505</b>	<b>23,815</b>	<b>11,705</b>	<b>23,400</b>	<b>22,750</b>
410-5310-532-00-00	TRAVEL & PER DIEM	726	873	856	750	750
410-5310-541-00-00	COMMUNICATION SERVICES	4,825	5,586	4,558	5,750	5,000
410-5310-542-00-00	MAIL & FREIGHT	906	531	878	500	300
410-5310-543-00-00	UTILITY SERVICES	5,212	1,039	673	1,250	1,000
410-5310-544-00-00	RENTALS AND LEASES	9,588	6,630	4,231	5,200	5,200
410-5310-545-00-00	INSURANCE	3,888	3,611	3,867	3,550	3,450
410-5310-545.43-00	INSURANCE - AUTOMOBILES	500	400	557	450	450
410-5310-546-00-00	REPAIR MAINT SERVICES	225	313	95	300	300
410-5310-546.51-00	TIRES	-	346	-	500	500
410-5310-546.52-00	VEHICLE PARTS	334	1,544	300	500	500
410-5310-546.53-00	VEHICLE LABOR	2,864	1,735	455	800	800
410-5310-546.56-00	VEHICLE REPLACEMENT	2,850	1,400	1,400	2,850	2,850
410-5310-549-00-00	OTHER CURRENT CHARGES	130	250	-	200	200
410-5310-549.02-00	BAD DEBT EXPENSE	56,383	34,981	31,206	41,000	40,000
410-5310-549.10-00	GROSS RECEIPTS VARIANCE	(4,136)	(1,289)	(7,411)	(2,500)	(2,000)
410-1401-531-59-10	GROSS RECEIPTS VARIANCE	-	-	-	-	-
	<b>OTHER OPERATING EXPENSES</b>	<b>84,295</b>	<b>57,950</b>	<b>41,666</b>	<b>61,100</b>	<b>59,300</b>
410-5310-549.10-00	OFFICE SUPPLIES	100	103	90	100	100
410-5310-552-00-00	OPERATING SUPPLIES	156	384	2,392	400	600
410-5310-552.50-00	GAS AND OIL	1,309	747	544	800	800
410-5310-554-00-00	DUES & MEMBERSHIPS	16,444	16,894	16,147	16,750	18,250
410-5310-555-00-00	TRAINING	90	475	495	-	-
	COLLEGE REIMBURSEMENT	-	-	-	-	-
410-5310-558.10-00	INVENTORY OVER/SHORT	26,448	631	(7,649)	3,000	3,000
410-5310-558.56-00	REGULATORY ASSESSMENT FEE	1,671	1,692	1,721	2,000	2,000
	SALARY CONTINGENCY	-	-	-	-	-
	<b>MATERIALS &amp; SUPPLIES</b>	<b>46,218</b>	<b>20,926</b>	<b>13,740</b>	<b>23,050</b>	<b>24,750</b>
	<b>TOTAL ADMIN &amp; CUSTOMER SERVICE</b>	<b>367,747</b>	<b>308,256</b>	<b>230,700</b>	<b>366,150</b>	<b>333,183</b>
	<b>SUBTOTAL - ELECTRIC OPERATING</b>	<b>7,933,088</b>	<b>8,042,503</b>	<b>7,611,044</b>	<b>7,493,300</b>	<b>7,480,622</b>

## Electric Fund Program Details Continued

ACCOUNT	Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>ELECTRIC FUND</b>						
<b>NON-DEPARTMENTAL</b>						
410-5990-559-00-00	DEPRECIATION EXPENSE	511,792	512,120	556,819	692,150	612,500
410-5895-695-91-00	INTERFUND TRANSFERS	-	-	-	-	-
410-5810-591-04-00	PAYMENT IN LIEU OF TAXES	696,800	660,750	680,000	612,750	677,950
410-5810-591-05-00	RETURN ON INVESTMENT FEE	599,150	598,250	612,750	525,000	662,700
410-5810-581-00-01	DIRECT ALLOCATED EXPENSES	-	-	-	-	-
	<b>TOTAL NON-DEPARTMENTAL</b>	<b>1,807,742</b>	<b>1,771,120</b>	<b>1,849,569</b>	<b>1,829,900</b>	<b>1,953,150</b>
<b>CAPITAL OUTLAY</b>						
410-5319-512-00-00	SALARIES AND WAGES	24,937	28,062	-	-	-
410-5319-514-00-00	OVERTIME	2,076	782	-	-	-
410-5319-521-00-00	FICA EXPENSE	1,918	2,054	-	-	-
410-5319-522-00-00	RETIREMENT	2,452	2,651	-	-	-
410-5319-523-00-00	HEALTH & LIFE INSURANCE	-	3,613	-	-	-
410-5319-524-00-00	WORKMEN'S COMPENSATION	457	497	-	-	-
410-5319-562-00-00	BUILDINGS	-	-	138,636	10,000	-
410-5319-563-00-00	INFRASTRUCTURE	765,893	790,789	763,552	302,500	213,000
410-5319-563-05-00	TRAFFIC SIGNALIZATION	-	-	-	-	-
410-5319-563-06-00	METER REPLACEMENT	168,377	38,757	880	60,000	44,500
410-5319-564-00-00	MACHINERY & EQUIPMENT	8,130	11,948	26,253	16,000	23,000
410-5319-564-95-00	COMPUTER UPGRADE	-	12,000	60,000	-	-
410-5810-591-00-00	CAPITALIZED ASSETS	(965,750)	(877,298)	(987,347)	(388,500)	(280,500)
	<b>SUBTOTAL - CAPITAL OUTLAY</b>	<b>8,490</b>	<b>13,855</b>	<b>1,974</b>	<b>-</b>	<b>-</b>
410-5810-581-00-01	ALLOCATED EXPENSES	626,950	633,400	669,350	688,300	771,100
	<b>EXPENDITURES - ELECTRIC</b>	<b>10,376,270</b>	<b>10,460,878</b>	<b>10,131,937</b>	<b>10,011,500</b>	<b>10,204,872</b>
	<b>ADDITION (DUCT.) TO NET ASSETS</b>	<b>(21,003)</b>	<b>290,038</b>	<b>1,179,508</b>	<b>391,750</b>	<b>81,128</b>

## Electric Fund Projects Details

ELECTRIC FUND - CAPITAL OUTLAYS								
Short Description	Full Description	Project #			Traffic	Meter	Machinery &	Computer
			Buildings	Improvements	Signalization	Replacement	Equipment	Upgrade
			410-6099-699.62-00	410-6099-699.63-00	410-6099-699-63-05	410-6099-699-63-06	410-6099-699.64-00	410-6099-699.64-95
Street Light R&R	Replacements	EL0201		5,500				
Overhead R&R	Replacements	EL0204		31,000				
Underground R&R	Renewals &	EL0205		47,000				
New Services	New Services - Offset by							
	Jobbing revenue	EL0801		51,500				
Street Lights - New	New Facilities	EL0802		3,500				
Overhead - New	New Facilities	EL0803		10,500				
Underground - New	New Facilities	EL0804		10,500				
Hand Tools	Small hand tools	EL0807					12,500	
	Replace existing radio-read meters that are at the							
Meter Replacement	end of their useful life.	EL0501				44,500		
Substation R&R	Scada Upgrade	EL0502					10,500	
Wood Pole Replacement	Renewals & Replacements	EL1102		53,500				
<b>TOTAL</b>				<b>213,000</b>		<b>44,500</b>	<b>23,000</b>	

## Recap Water/Wastewater Fund

<b>Water &amp; Wastewater Fund - 421 to 425</b>					
	2013	2014	2015	2016	2017
	Actual	Actual	Actual	Original Budget	Final Budget
<b>REVENUE</b>					
Water	2,826,811	3,091,269	3,427,037	3,051,750	3,806,500
Wastewater	4,142,666	4,352,753	4,683,548	4,320,000	4,752,000
Reclaimed Water & Other Disposal	521,900	617,794	623,459	735,000	388,800
Other Income	26,022	43,839	87,501	10,500	1,500
Investment Earnings	(25,807)	32,781	88,800	22,500	19,300
<b>Total Revenue</b>	<b>7,491,592</b>	<b>8,138,436</b>	<b>8,910,345</b>	<b>8,139,750</b>	<b>8,968,100</b>
<b>OTHER SOURCES</b>					
Impact Fees	1,294,754	1,202,263	1,060,694	755,800	820,000
Grants	3,025	699,612	87,501	-	-
Contributions and Transfers in	-	-	-	-	-
<b>Total Other Sources</b>	<b>1,297,779</b>	<b>1,901,875</b>	<b>1,148,195</b>	<b>755,800</b>	<b>820,000</b>
<b>Total Revenue and Other Sources</b>	<b>8,789,371</b>	<b>10,040,311</b>	<b>10,058,540</b>	<b>8,895,550</b>	<b>9,788,100</b>
<b>EXPENSES</b>					
Water - Treatment - Plant I	627,165	735,642	490,821	566,700	585,500
Water - Treatment - Plant II	-	81,442	333,449	353,100	357,200
Water - Distribution	638,634	735,985	534,449	741,600	707,820
Wastewater - Treatment - Plant I	841,869	745,482	674,498	860,750	885,222
Wastewater - Treatment - Plant II	637,275	647,372	644,293	780,900	718,963
Wastewater - Collection	674,897	701,691	606,582	695,650	719,986
Wastewater - Reuse	9,393	7,070	9,837	25,100	26,000
Wastewater - Septage Disposal	73,552	54,178	20,177	95,650	-
Administration	1,343,851	1,353,025	1,455,542	1,637,200	1,724,308
Depreciation and Amortization	1,494,707	1,482,855	1,575,418	1,810,000	1,810,000
Interest Expense	271,360	244,587	410,889	475,200	420,000
<b>Total Expenses</b>	<b>6,612,703</b>	<b>6,789,329</b>	<b>6,755,955</b>	<b>8,041,850</b>	<b>7,954,999</b>
<b>OTHER USES</b>					
PILOT & ROI Fees	1,362,250	1,453,800	1,517,300	1,620,350	1,753,400
<b>Total Other Uses</b>	<b>1,362,250</b>	<b>1,453,800</b>	<b>1,517,300</b>	<b>1,620,350</b>	<b>1,753,400</b>
<b>Total Expenses and Other Uses</b>	<b>7,974,953</b>	<b>8,243,129</b>	<b>8,273,255</b>	<b>9,662,200</b>	<b>9,708,399</b>
<b>ADD. (REDUCTION) TO NET ASSETS</b>	<b>814,418</b>	<b>1,797,182</b>	<b>1,785,285</b>	<b>(766,650)</b>	<b>79,701</b>
<b>ESTIMATED BEGIN. NET ASSETS</b>					<b>29,551,231</b>
<b>PROJECTED ENDING NET ASSETS</b>					
RESTRICTED NET ASSETS					26,750,000
RESERVES PER POLICY					1,318,400
UNDESIGNATED NET ASSETS					1,562,532
<b>ESTIMATED ENDING NET ASSETS</b>					<b>29,630,932</b>
<b>FTE's</b>	<b>31.53</b>	<b>32.20</b>	<b>31.10</b>	<b>31.10</b>	<b>30.17</b>

### Water/Wastewater Fund Revenue Details

Account	Description	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>WATER &amp; WASTEWATER FUND</b>						
REVENUES						
422-0000-324.21-02	WASTEWATER RES. IMPACT FEES	449,841	459,924	511,230	380,000	350,000
422-0000-324.22-02	WASTEWATER COMM. IMPACT FEES	724,762	682,039	48,855	20,000	50,000
422-0000-361.05-02	INVESTMENT INCOME	-	-	15,152	15,750	10,000
422-0000-361.30-02	GAIN(LOSS) INVESTMENTS	-	-	1,475	-	1,000
	<b>SUBTOTAL</b>	<b>1,174,603</b>	<b>1,141,963</b>	<b>576,712</b>	<b>415,750</b>	<b>411,000</b>
423-0000-324.21-01	WATER RES. IMPACT FEES	47,955	25,511	470,273	325,000	400,000
423-0000-324.22-01	WATER COMM. IMPACT FEES	72,196	34,789	30,336	15,000	20,000
423-0000-361.04-01	INVESTMENT INCOME	-	-	1,100	50	1,000
423-0000-361.30-01	GAIN(LOSS) INVESTMENTS	-	-	152	-	300
	<b>SUBTOTAL</b>	<b>120,151</b>	<b>60,300</b>	<b>501,861</b>	<b>340,050</b>	<b>421,300</b>
421-0000-334-40-01	FDOT DESIGN	-	-	87,501	-	-
421-0000-337-35-00	GRANT LAKE WATER AUTHORITY	-	-	1,000	-	-
421-0000-343.30-01	WATER - RESIDENTIAL SALES	1,594,153	1,698,119	1,888,932	1,725,000	2,200,000
421-0000-343.30-02	WATER - COMMERCIAL CUSTOMERS	382,479	429,874	459,676	425,000	530,000
421-0000-343.30-03	WATER - PUBLIC AUTHORITY	53,922	53,442	68,142	54,500	66,000
421-0000-343.30-04	WATER - MULTIPLE FAMILY DWELLING	219,365	249,509	221,472	246,000	265,000
421-0000-343.30-06	METERED IRRIGATION	416,697	503,888	545,783	465,000	605,000
421-0000-343.30-08	WATER METER SALES	142,875	138,625	144,800	120,000	125,000
421-0000-343.30-09	CONNECTION FEES	15,545	16,821	9,320	15,500	15,000
421-0000-343.30-12	SALE OF CONSERVATION ITEM	1,775	991	411	750	500
	<b>SUBTOTAL</b>	<b>2,826,811</b>	<b>3,091,269</b>	<b>3,427,037</b>	<b>3,051,750</b>	<b>3,806,500</b>
421-0000-343.50-01	WASTEWATER - RESIDENTIAL	2,624,441	2,729,381	1,228,773	2,750,000	3,025,000
421-0000-343.50-02	WASTEWATER - COMMERCIAL	780,444	867,412	942,776	850,000	935,000
421-0000-343.50-03	WASTEWATER - INDUSTRIAL	-	-	-	-	-
421-0000-343.50-04	WASTEWATER - PUBLIC AUTHORITIES	44,327	40,408	1,976,025	45,000	49,500
421-0000-343.50-05	WASTEWATER - MULTIPLE FAMILY	693,454	715,552	535,974	675,000	742,500
	<b>SUBTOTAL</b>	<b>4,142,666</b>	<b>4,352,753</b>	<b>4,683,548</b>	<b>4,320,000</b>	<b>4,752,000</b>
421-0000-343-50-08	RESIDENTIAL RECLAIMED	222,023	232,597	214,649	250,000	270,000
421-0000-343-50-09	COMMERCIAL RECLAIMED	98,986	108,867	151,240	110,000	118,800
421-0000-343-50-10	PUBLIC AUTHORITY RECLAIMED	-	-	-	-	-
421-0000-343-50-11	MULTIFAMILY RECLAIMED	-	-	-	-	-
	<b>SUBTOTAL</b>	<b>321,009</b>	<b>341,464</b>	<b>365,889</b>	<b>360,000</b>	<b>388,800</b>

Water and Wastewater Revenue Details Continued

Account	Description	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>WATER &amp; WASTEWATER FUND</b>						
421-0000-343-50-21	SEPTIC DISPOSAL CHARGE	200,509	276,330	257,570	375,000	-
421-0000-343-50-22	GREASE DISPOSAL CHARGE	382	-	-	-	-
	<b>SUBTOTAL</b>	<b>200,891</b>	<b>276,330</b>	<b>257,570</b>	<b>375,000</b>	<b>-</b>
CLOSED	SPECIAL EVENTS	-	-	-	-	-
421-0000-343-60-02	DEVELOPMENT INSPECTIONS	8,750	5,341	5,781	-	-
421-0000-343-60-99	OTHER REVENUE	855	1,194	925	10,000	1,000
	<b>SUBTOTAL</b>	<b>9,605</b>	<b>6,535</b>	<b>6,706</b>	<b>10,000</b>	<b>1,000</b>
421-0000-361-00-00	INVESTMENT INCOME	12,473	10,309	7,477	4,500	5,000
421-0000-361-30-00	GAIN/LOSS ON INVESTMENT	(24,675)	121	766	-	1,000
421-0000-361-04-00	INVESTMENT INCOME - WATER	3,683	74	-	-	-
421-0000-361-30-01	GAIN/LOSS - WATER	(7,010)	803	-	-	-
421-0000-361-05-00	INVESTMENT INCOME - WASTEWATER	10,838	17,017	-	-	-
421-0000-361-30-02	GAIN/LOSS - WASTEWATER	(21,116)	(3,985)	-	-	-
425-0000-361-00-00	INVESTMENT INCOME - CONSTRUCTION	-	8,829	-	18,000	1,000
425-0000-361-30-02	GAIN/LOSS -CONSTRUCTION	-	(387)	-	-	-
	<b>SUBTOTAL</b>	<b>(25,807)</b>	<b>32,781</b>	<b>8,243</b>	<b>22,500</b>	<b>7,000</b>
421-0000-354-10-00	CODE ENFORCE.-EXC. WATERING FINES	-	-	-	-	-
421-0000-362-65-00	PROPERTY RENTAL	6,300	-	-	-	-
421-0000-365-00-00	SCRAP SALES	603	500	-	500	500
421-0000-369-30-02	DAMAGE PROPERTY REIMBURSEMENT	9,514	36,804	7,288	-	-
	<b>SUBTOTAL</b>	<b>16,417</b>	<b>37,304</b>	<b>7,288</b>	<b>500</b>	<b>500</b>
421-0000-331-50-00	FEDERAL GRANT	-	-	-	-	-
421-0000-337-35-00	GRANT LAKE WATER AUTHORITY	3,025	699,612	-	-	-
	<b>SUBTOTAL</b>	<b>3,025</b>	<b>699,612</b>	<b>-</b>	<b>-</b>	<b>-</b>
421-0000-381-42-07	TRANSFERS FROM WW IMPACT	-	-	645,696	-	-
421-0000-389-70-01	CONTRIBUTIONS - GOVERNMENT	-	-	-	-	-
421-0000-389-80-02	CONTRIBUTIONS - DEVELOPERS	-	-	-	-	-
	<b>REVENUES - WWW</b>	<b>8,789,371</b>	<b>8,898,348</b>	<b>10,480,550</b>	<b>8,895,550</b>	<b>9,788,100</b>

## Water and Wastewater Fund Program Details

Account	Description	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>WATER &amp; WASTEWATER FUND</b>						
<b>ADMINISTRATION</b>						
421-5360-512.00-00	SALARIES & WAGES	219,921	256,957	222,075	280,150	291,793
421-5360-514.00-00	OVERTIME WAGES	258	-	-	300	257
421-5360-520.00-00	ACCRUED COMPENSATED ABSENCES	9,430	(9,752)	(7,297)	-	-
	<b>SALARIES &amp; WAGES</b>	<b>229,609</b>	<b>247,205</b>	<b>214,778</b>	<b>280,450</b>	<b>292,050</b>
421-5360-521.00-00	FICA TAXES	15,612	18,250	15,883	21,450	22,021
421-5360-522.00-00	RETIREMENT EXP	43,676	37,939	26,021	35,600	26,750
421-5360-522.10-00	PENSION RELATED TETIREMENT GASB 68			37,027	-	-
421-5360-523.00-00	HEALTH & LIFE INSURANCE	29,557	28,909	27,194	40,150	44,264
421-5360-524.00-00	W/C INSURANCE EXPENSE	5,578	6,426	4,710	5,050	5,124
421-5360-525.00-00	UNEMPLOYMENT COMPENSATION	-	-	-	-	-
421-5360-526.00-00	OPEB EXPENSE	21,872	20,956	23,726	52,500	30,000
	<b>FRINGE BENEFITS</b>	<b>116,295</b>	<b>112,480</b>	<b>134,561</b>	<b>154,750</b>	<b>128,158</b>
421-5360-531.00-00	PROFESSIONAL SERVICES	-	-	68,031	44,000	53,000
421-5360-532.00-00	ACCOUNTING AND AUDITING	8,804	14,652	9,554	13,350	13,350
421-5360-534.00-00	OTHER CONTRACTUAL SERV	-	2,438	-	2,500	2,500
	<b>PROFESSIONAL SERVICES</b>	<b>8,804</b>	<b>17,090</b>	<b>77,585</b>	<b>59,850</b>	<b>68,850</b>
421-5360-540.00-00	TRAVEL & PER DIEM	516	229	-	2,000	2,000
421-5360-541.00-00	COMMUNICATION SERVICES	3,991	4,157	3,220	4,400	4,400
421-5360-542.00-00	MAIL & FREIGHT	-	-	-	50	50
421-5360-543.00-00	UTILITY SERVICES	6,135	2,643	2,509	2,800	3,000
421-5360-544.00-00	RENTALS AND LEASES	23,113	14,254	15,352	14,800	14,800
421-5360-545.00-00	INSURANCE	21,477	15,913	17,304	20,200	22,150
421-5360-545.43-00	INSURANCE - AUTOMOBILES	1,700	1,550	1,600	1,600	1,600
421-5360-546.00-00	REPAIR MAINT SERVICES	336	335	335	450	450
421-5360-546.51-00	TIRES	-	149	-	100	250
421-5360-546.52-00	VEHICLE PARTS	170	5,282	-	300	300
421-5360-546.53-00	VEHICLE LABOR	6,833	5,901	(621)	3,500	3,500
421-5360-546.56-00	VEHICLE REPLACEMENT	9,900	9,900	9,900	9,900	9,900
421-5360-548.00-00	PROMOTIONAL ACTIVITY / ADS	-	-	96	250	250
421-5360-548.01-00	WATER CONSERVATION PROGRAM	19,859	12,835	1,038	-	-
421-5360-549.00-00	OTHER CURRENT CHARGES	568	-	-	50	100
421-5360-549.02-00	BAD DEBT EXPENSE	37,804	20,450	21,225	30,000	30,000
	<b>OTHER OPERATING</b>	<b>132,402</b>	<b>93,598</b>	<b>71,958</b>	<b>90,400</b>	<b>92,750</b>
421-5360-551.00-00	OFFICE SUPPLIES	460	210	127	500	500
421-5360-552.00-00	OPERATING SUPPLIES	1,784	656	1,329	1,500	1,500
421-5360-552.01-00	INVENTORY OVER / SHORT	778	263	7,343	300	300
421-5360-552.49-00	UNIFORMS AND SAFETY SHOES	782	504	154	500	500
421-5360-552.50-00	GAS AND OIL	4,375	1,318	867	3,000	3,000
421-5360-554.00-00	DUES & SUBSCRIPTIONS	1,923	2,016	1,165	2,000	2,000
421-5360-555.00-00	TRAINING	1,189	35	330	1,000	1,000
421-5360-555.02-00	COLLEGE REIMBURSEMENT	-	-	-	-	-
421-5360-590.01-00	ALLOCATED EXPENSE	-	-	-	-	-
421-5360-599.10-00	SALARY CONTINGENCY	-	-	-	-	-
	<b>MATERIALS &amp; SUPPLIES</b>	<b>11,291</b>	<b>5,002</b>	<b>11,315</b>	<b>8,800</b>	<b>8,800</b>
	<b>TOTAL ADMINISTRATIVE</b>	<b>498,401</b>	<b>475,375</b>	<b>510,197</b>	<b>594,250</b>	<b>590,608</b>

Water and Wastewater Fund Program Details Continued

Account	Description	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>WATER &amp; WASTEWATER FUND</b>						
<b>WATER-TREATMENT PLANT ONE</b>						
421-5330-512.00-00	SALARIES & WAGES	133,047	142,316	86,208	52,900	68,795
421-5330-514.00-00	OVERTIME WAGES	11,202	9,993	6,619	10,800	10,790
CLOSED	SPECIAL EVENTS	-	-	-	-	-
421-5330-520.00-00	ACCRUED COMPENSATED ABSENCES	333	2,825	(11,566)	-	-
	<b>SALARIES &amp; WAGES</b>	<b>144,582</b>	<b>155,134</b>	<b>81,261</b>	<b>63,700</b>	<b>79,586</b>
421-5330-521.00-00	FICA TAXES	10,468	10,829	6,636	4,900	6,088
421-5330-522.00-00	RETIREMENT EXP	20,376	21,817	14,272	5,300	6,880
421-5330-523.00-00	HEALTH & LIFE INSURANCE	28,321	16,789	12,852	11,700	13,167
421-5330-524.00-00	W/C INSURANCE EXPENSE	4,747	4,780	2,560	1,800	1,689
	<b>FRINGE BENEFITS</b>	<b>63,912</b>	<b>54,215</b>	<b>36,320</b>	<b>23,700</b>	<b>27,824</b>
421-5330-531.00-00	PROFESSIONAL SERVICES	508	5,360	5,835	20,000	20,000
421-5330-534.00-00	OTHER CONTRACTUAL SERV	14,300	-	4,865	6,750	15,540
	<b>PROFESSIONAL SERVICES</b>	<b>14,808</b>	<b>5,360</b>	<b>10,700</b>	<b>26,750</b>	<b>35,540</b>
421-5330-541.00-00	TRAVEL & PER DIEM	790	702	-	1,000	1,250
421-5330-542.00-00	COMMUNICATION SERVICES	3,094	3,516	4,098	3,750	3,750
421-5330-543.00-00	MAIL & FREIGHT	3,921	2,368	2,282	3,000	3,000
421-5330-544.00-00	UTILITY SERVICES	185,751	289,853	247,838	292,500	285,000
421-5330-545.00-00	RENTALS AND LEASES	545	533	470	450	450
421-5330-545.43-00	INSURANCE	16,585	16,917	15,957	20,200	16,950
421-5330-546.00-00	INSURANCE - AUTOMOBILES	450	400	1,348	400	400
421-5330-546.51-00	REPAIR MAINT SERVICES	7,894	15,972	11,567	16,300	16,300
421-5330-546.52-00	TIRES	-	216	20	100	100
421-5330-546.53-00	VEHICLE PARTS	1,755	529	109	750	750
421-5330-546.56-00	VEHICLE LABOR	3,270	1,214	(5)	1,750	1,750
421-5330-547.00-00	VEHICLE REPLACEMENT	2,050	1,600	1,600	1,600	1,600
421-5330-548.00-00	PRINTING AND BINDING	4,368	3,282	3,158	5,500	5,500
421-5330-548.00-00	PROMOTIONAL ACTIVITY / ADS	-	-	-	50	50
421-5330-549.00-00	OTHER CURRENT CHARGES	98	-	-	200	200
421-5330-549.01-00	TESTING	8,193	9,632	2,269	12,500	12,500
	<b>OTHER OPERATING</b>	<b>238,764</b>	<b>346,734</b>	<b>290,711</b>	<b>360,050</b>	<b>349,550</b>
421-5330-551.00-00	OFFICE SUPPLIES	328	581	118	500	500
421-5330-552.00-00	OPERATING SUPPLIES	91,657	85,750	52,955	80,000	80,000
421-5330-552.49-00	UNIFORMS AND SAFETY SHOES	682	881	-	500	500
421-5330-552.50-00	GAS AND OIL	2,851	2,057	176	3,000	3,000
421-5330-554.00-00	DUES & SUBSCRIPTIONS	4,255	6,162	18,541	7,000	7,000
421-5330-555.00-00	TRAINING	672	1,075	39	1,500	2,000
	<b>MATERIALS &amp; SUPPLIES</b>	<b>100,445</b>	<b>96,506</b>	<b>71,829</b>	<b>92,500</b>	<b>93,000</b>
	<b>TOTAL WATER TREATMENT ONE</b>	<b>562,511</b>	<b>657,949</b>	<b>490,821</b>	<b>566,700</b>	<b>585,500</b>

Water and Wastewater Fund Program Details Continued

Account	Description	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>WATER &amp; WASTEWATER FUND</b>						
<b>WATER TREATMENT-PLANT TWO</b>						
421-5331-512.00-00	SALARIES & WAGES	-	2,340	86,202	65,900	68,795
421-5331-514.00-00	OVERTIME WAGES	-	124	6,617	3,100	3,083
421-5331-520.00-00	ACCRUED COMPENSATED ABSENCES	-	-	5,058	-	-
	<b>SALARIES &amp; WAGES</b>	-	2,464	97,877	69,000	71,878
421-5331-521.00-00	FICA TAXES	-	175	6,634	5,300	5,499
421-5331-522.00-00	RETIREMENT EXP	-	195	7,005	6,600	6,880
421-5331-523.00-00	HEALTH & LIFE INSURANCE	-	-	12,851	15,800	13,167
421-5331-524.00-00	W/C INSURANCE EXPENSE	-	65	2,559	1,900	1,627
	<b>FRINGE BENEFITS</b>	-	435	29,049	29,600	27,172
421-5331-531.00-00	PROFESSIONAL SERVICES	-	-	-	10,000	10,000
421-5331-534.00-00	OTHER CONTRACTUAL SERVICES	-	-	12,365	10,300	19,150
	<b>PROFESSIONAL SERVICES</b>	-	-	12,365	20,300	29,150
421-5331-540.00-00	TRAVEL & PER DIEM	-	-	-	1,000	1,250
421-5331-541.00-00	COMMUNICATION SERVICES	-	1,780	3,913	3,600	3,600
421-5331-542.00-00	MAIL & FREIGHT	-	41	89	1,000	1,000
421-5331-543.00-00	UTILITY SERVICES	-	30,581	99,907	120,000	112,000
421-5331-545.00-00	INSURANCE	-	7,338	9,060	21,400	23,450
421-5331-546.00-00	REPAIR MAINT SERVICES	-	2,457	5,112	5,100	5,100
421-5331-546.51-00	TIRES	-	-	549	100	100
421-5331-546.52-00	VEHICLE PARTS	-	-	1,240	750	750
421-5331-546.53-00	VEHICLE LABOR	-	-	1,060	1,250	1,250
421-5331-549.00-00	OTHER CURRENT CHARGES	-	-	-	-	-
421-5331-549.01-00	TESTING	-	3,100	9,846	10,000	10,000
	<b>OTHER OPERATING</b>	-	45,297	130,776	164,200	158,500
421-5331-551.00-00	OFFICE SUPPLIES	-	517	511	500	500
421-5331-552.00-00	OPERATING SUPPLIES	-	30,750	58,570	60,000	60,000
421-5331-552.49-00	UNIFORMS AND SAFETY SHOES	-	505	437	500	500
421-5331-552.50-00	GAS AND OIL	-	1,174	3,224	2,000	2,000
421-5331-554.00-00	DUES & SUBSCRIPTIONS	-	100	396	5,500	5,500
421-5331-555.00-00	TRAINING	-	200	244	1,500	2,000
	<b>MATERIALS &amp; SUPPLIES</b>	-	33,246	63,382	70,000	70,500
	<b>TOTAL WATER TREATMENT TWO</b>	-	81,442	333,449	353,100	357,200

Water and Wastewater Fund Program Details Continued

Account	Description	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>WATER &amp; WASTEWATER FUND</b>						
<b>WATER-DISTRIBUTION</b>						
421-5332-512.00-00	SALARIES & WAGES	280,649	299,462	231,408	285,950	278,075
421-5332-514.00-00	OVERTIME WAGES	16,721	15,561	10,148	15,450	15,415
CLOSED	SPECIAL EVENT PAY	2,361	1,393	-	-	-
421-5332-520.00-00	ACCRUED COMPENSATED ABSENCES	(1,720)	11,138	(458)	-	-
	<b>SALARIES &amp; WAGES</b>	<b>298,011</b>	<b>327,554</b>	<b>241,098</b>	<b>301,400</b>	<b>293,490</b>
421-5332-521.00-00	FICA TAXES	21,467	22,330	17,672	23,100	22,452
421-5332-522.00-00	RETIREMENT EXP	38,765	42,101	31,547	69,150	29,142
421-5332-523.00-00	HEALTH & LIFE INSURANCE	78,014	57,845	40,447	49,200	61,374
421-5332-524.00-00	W/C INSURANCE EXPENSE	10,703	10,883	8,590	8,300	6,662
421-5332-525.00-00	UNEMPLOYMENT COMPENSATION	4,126	-	-	-	-
	<bfringe b="" benefits<=""></bfringe>	<b>153,075</b>	<b>133,159</b>	<b>98,256</b>	<b>149,750</b>	<b>119,631</b>
421-5332-531.00-00	PROFESSIONAL SERVICES	1,680	2,500	-	2,500	2,500
421-5332-534.00-00	OTHER CONTRACTUAL SERV	998	2,228	2,008	10,500	10,500
	<b>PROFESSIONAL SERVICES</b>	<b>2,678</b>	<b>4,728</b>	<b>2,008</b>	<b>13,000</b>	<b>13,000</b>
421-5332-540.00-00	TRAVEL & PER DIEM	33	256	14	2,500	2,500
421-5332-541.00-00	COMMUNICATION SERVICES	2,828	3,031	3,272	3,200	3,200
421-5332-542.00-00	MAIL & FREIGHT	57	476	103	50	50
421-5332-543.00-00	UTILITY SERVICES	-	-	-	100	-
421-5332-544.00-00	RENTALS AND LEASES	1,108	722	1,317	3,000	3,000
421-5332-545.00-00	INSURANCE	8,471	7,859	7,715	11,850	13,000
421-5332-545.43-00	INSURANCE - AUTOMOBILES	3,350	3,050	3,500	3,500	3,500
421-5332-546.00-00	REPAIR MAINT SERVICES	3,581	3,050	10,706	2,700	2,700
421-5332-546.51-00	TIRES	1,805	4,523	2,749	2,500	4,500
421-5332-546.52-00	VEHICLE PARTS	4,959	10,936	11,585	3,800	4,000
421-5332-546.53-00	VEHICLE LABOR	14,648	13,489	7,995	8,500	9,000
421-5332-546.56-00	VEHICLE REPLACEMENT	24,550	24,550	26,100	26,100	26,100
421-5332-547.00-00	PRINTING & BINDING	-	60	-	-	-
421-5332-549.00-00	OTHER CURRENT CHARGES	233	46	613	200	200
421-5332-549.01-00	TESTING	10	1,540	750	1,000	1,000
	<b>OTHER OPERATING</b>	<b>65,633</b>	<b>73,588</b>	<b>76,419</b>	<b>69,000</b>	<b>72,750</b>
421-5332-551.00-00	OFFICE SUPPLIES	393	290	478	450	450
421-5332-552.00-00	OPERATING SUPPLIES	80,744	74,294	89,526	200,000	200,000
421-5332-552.49-00	UNIFORMS AND SAFETY SHOES	3,348	3,129	2,720	3,000	3,000
421-5332-552.50-00	GAS AND OIL	31,586	39,209	22,771	-	-
421-5332-554.00-00	DUES & SUBSCRIPTIONS	1,309	439	393	1,000	1,000
421-5332-555.00-00	TRAINING	1,857	1,902	780	4,000	4,500
	<b>MATERIALS &amp; SUPPLIES</b>	<b>119,237</b>	<b>119,263</b>	<b>116,668</b>	<b>208,450</b>	<b>208,950</b>
	<b>TOTAL WATER DISTRIBUTION</b>	<b>638,634</b>	<b>658,292</b>	<b>534,449</b>	<b>741,600</b>	<b>707,820</b>

Water and Wastewater Fund Program Details Continued

Account	Description	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>WATER &amp; WASTEWATER FUND</b>						
<b>WASTEWATER TREATMENT PLANT ONE</b>						
421-5351-512.00-00	SALARIES & WAGES	177,916	157,227	162,701	129,400	165,314
421-5351-514.00-00	OVERTIME WAGES	7,777	6,290	12,045	9,250	9,249
CLOSED	SPECIAL EVENTS PAY	-	-	-	-	-
421-5351-520.00-00	ACCRUED COMPENSATED ABSENCES	1,245	3,148	(5,164)	-	-
	<b>SALARIES &amp; WAGES</b>	<b>186,938</b>	<b>166,665</b>	<b>169,582</b>	<b>138,650</b>	<b>174,563</b>
421-5351-521.00-00	FICA TAXES	12,874	11,470	12,587	10,650	13,354
421-5351-522.00-00	RETIREMENT EXP	23,438	20,141	19,110	22,250	16,042
421-5351-523.00-00	HEALTH & LIFE INSURANCE	45,454	26,597	24,256	21,300	19,272
421-5351-524.00-00	W/C INSURANCE EXPENSE	5,902	5,090	5,307	3,850	3,910
	<b>FRINGE BENEFITS</b>	<b>87,668</b>	<b>63,298</b>	<b>61,260</b>	<b>58,050</b>	<b>52,579</b>
421-5351-531.00-00	PROFESSIONAL SERVICES	13,100	-	-	8,000	8,000
421-5351-534.00-00	OTHER CONTRACTUAL SERV	98,124	77,457	83,813	158,100	161,380
	<b>PROFESSIONAL SERVICES</b>	<b>111,224</b>	<b>77,457</b>	<b>83,813</b>	<b>166,100</b>	<b>169,380</b>
421-5351-540.00-00	TRAVEL & PER DIEM	59	188	592	500	500
421-5351-541.00-00	COMMUNICATION SERVICES	4,432	3,868	3,835	4,250	4,250
421-5351-542.00-00	MAIL & FREIGHT	537	168	89	100	100
421-5351-543.00-00	UTILITY SERVICES	228,435	220,702	204,926	234,250	220,000
421-5351-544.00-00	RENTALS AND LEASES	382	483	470	500	500
421-5351-545.00-00	INSURANCE	54,797	38,921	37,595	53,000	58,000
421-5351-545.43-00	INSURANCE - AUTOMOBILES	850	800	800	800	800
421-5351-546.00-00	REPAIR MAINT SERVICES	5,989	8,305	32,968	100,200	100,200
421-5351-546.51-00	TIRES	-	216	202	200	200
421-5351-546.52-00	VEHICLE PARTS	2,075	1,368	1,458	1,500	1,500
421-5351-546.53-00	VEHICLE LABOR	6,884	3,459	(747)	4,000	4,000
421-5351-546.56-00	VEHICLE REPLACEMENT	4,100	4,100	3,450	8,450	8,450
421-5351-549.00-00	OTHER CURRENT CHARGES	5,000	-	-	500	500
421-5351-549.01-00	TESTING	16,395	14,744	13,731	17,000	17,000
	<b>OTHER OPERATING</b>	<b>329,935</b>	<b>297,322</b>	<b>299,369</b>	<b>425,250</b>	<b>416,000</b>
421-5351-551.00-00	OFFICE SUPPLIES	400	416	521	400	400
421-5351-552.00-00	OPERATING SUPPLIES	50,776	54,606	53,960	65,000	65,000
421-5351-552.49-00	UNIFORMS AND SAFETY SHOES	2,192	1,314	1,197	1,300	1,300
421-5351-552.50-00	GAS AND OIL	6,104	5,733	3,395	3,000	3,000
421-5351-554.00-00	DUES & SUBSCRIPTIONS	1,098	30	406	1,500	1,500
421-5351-555.00-00	TRAINING	880	948	995	1,500	1,500
	<b>MATERIALS &amp; SUPPLIES</b>	<b>61,450</b>	<b>63,047</b>	<b>60,474</b>	<b>72,700</b>	<b>72,700</b>
	<b>TOTAL WW TREATMENT PLANT ONE</b>	<b>777,215</b>	<b>667,789</b>	<b>674,498</b>	<b>860,750</b>	<b>885,222</b>

Water and Wastewater Fund Program Details Continued

Account	Description	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>WATER &amp; WASTEWATER FUND</b>						
<b>WASTEWATER TREATMENT PLANT TWO</b>						
421-5352-512.00-00	SALARIES & WAGES	150,726	141,501	114,043	130,450	131,487
421-5352-514.00-00	OVERTIME WAGES	3,332	3,863	10,030	4,550	4,530
	CLOSED SPECIAL EVENTS PAY	-	-	-	-	-
421-5352-520.00-00	ACCRUED COMPENSATED ABSENCES	2,178	(2,053)	12,079	-	-
	<b>SALARIES &amp; WAGES</b>	<b>156,236</b>	<b>143,311</b>	<b>136,152</b>	<b>135,000</b>	<b>136,017</b>
421-5352-521.00-00	FICA TAXES	11,100	10,638	9,188	10,350	10,405
421-5352-522.00-00	RETIREMENT EXP	21,025	20,762	16,957	13,050	13,149
421-5352-523.00-00	HEALTH & LIFE INSURANCE	18,135	17,675	19,431	33,600	35,796
421-5352-524.00-00	WC INSURANCE EXPENSE	5,121	4,584	3,934	3,750	3,047
	<b>FRINGE BENEFITS</b>	<b>55,381</b>	<b>53,659</b>	<b>49,510</b>	<b>60,750</b>	<b>62,396</b>
421-5352-531.00-00	PROFESSIONAL SERVICES	-	440	1,500	38,000	13,000
421-5352-534.00-00	OTHER CONTRACTUAL SERV	104,829	99,406	142,213	135,050	138,650
	<b>PROFESSIONAL SERVICES</b>	<b>104,829</b>	<b>99,846</b>	<b>143,713</b>	<b>173,050</b>	<b>151,650</b>
421-5352-540.00-00	TRAVEL & PER DIEM	624	148	918	500	500
421-5352-541.00-00	COMMUNICATION SERVICES	2,981	2,791	2,105	3,000	3,000
421-5352-542.00-00	MAIL & FREIGHT	151	152	94	100	100
421-5352-543.00-00	UTILITY SERVICES	155,966	164,194	130,623	174,200	125,000
421-5352-544.00-00	RENTALS AND LEASES	382	483	1,301	500	500
421-5352-545.00-00	INSURANCE	59,597	51,003	49,887	61,500	67,300
421-5352-545.43-00	INSURANCE - AUTOMOBILES	850	800	800	800	800
421-5352-546.00-00	REPAIR MAINT SERVICES	7,012	20,566	27,687	60,200	60,200
421-5352-546.51-00	TIRES	-	379	512	200	400
421-5352-546.52-00	VEHICLE PARTS	802	5,537	1,010	1,500	1,500
421-5352-546.53-00	VEHICLE LABOR	5,077	6,705	1,933	4,000	4,000
421-5352-546.56-00	VEHICLE REPLACEMENT	4,300	4,300	4,300	4,300	4,300
421-5352-549.00-00	OTHER CURRENT CHARGES	500	-	122	1,000	1,000
421-5352-549.01-00	TESTING	15,377	14,569	13,786	20,000	20,000
	<b>OTHER OPERATING</b>	<b>253,619</b>	<b>271,627</b>	<b>235,078</b>	<b>331,800</b>	<b>288,600</b>
421-5352-551.00-00	OFFICE SUPPLIES	600	559	778	600	600
421-5352-552.00-00	OPERATING SUPPLIES	58,360	73,276	70,905	68,000	68,000
421-5352-552.49-00	UNIFORMS AND SAFETY SHOES	1,270	817	1,054	700	700
421-5352-552.50-00	GAS AND OIL	4,949	4,495	4,899	3,000	3,000
421-5352-554.00-00	DUES & SUBSCRIPTIONS	1,468	(888)	535	6,500	6,500
421-5352-555.00-00	TRAINING	563	670	1,669	1,500	1,500
	<b>MATERIALS &amp; SUPPLIES</b>	<b>67,210</b>	<b>78,929</b>	<b>79,840</b>	<b>80,300</b>	<b>80,300</b>
	<b>TOTAL WW TREATMENT PLANT TWO</b>	<b>637,275</b>	<b>647,372</b>	<b>644,293</b>	<b>780,900</b>	<b>718,963</b>

## Water and Wastewater Fund Program Details Continued

Account	Description	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>WATER &amp; WASTEWATER FUND</b>						
<b>COLLECTION</b>						
421-5353-512.00-00	SALARIES & WAGES	220,020	225,895	189,187	228,700	242,875
421-5353-514.00-00	OVERTIME WAGES	9,016	8,832	10,721	9,250	9,249
	CLOSED SPECIAL EVENTS PAY	1,596	1,246	-	-	-
421-5353-520.00-00	ACCRUED COMPENSATED ABSENCES	4,707	(9,408)	13,494	-	-
	<b>SALARIES &amp; WAGES</b>	<b>235,339</b>	<b>226,565</b>	<b>213,402</b>	<b>237,950</b>	<b>252,124</b>
421-5353-521.00-00	FICA TAXES	16,924	17,063	14,060	18,250	19,288
421-5353-522.00-00	RETIREMENT EXP	28,517	27,809	21,620	28,800	25,416
421-5353-523.00-00	HEALTH & LIFE INSURANCE	49,635	34,928	39,050	55,900	54,035
421-5353-524.00-00	W/C INSURANCE EXPENSE	8,261	8,343	7,177	6,550	5,723
421-5353-525.00-00	UNEMPLOYMENT COMPENSATION	-	-	-	-	-
	<b>FRINGE BENEFITS</b>	<b>103,337</b>	<b>88,143</b>	<b>81,907</b>	<b>109,500</b>	<b>104,462</b>
421-5353-531.00-00	PROFESSIONAL SERVICES	4,542	3,260	1,893	5,000	5,000
421-5353-534.00-00	OTHER CONTRACTUAL SERV	909	758	4,033	400	4,000
	<b>PROFESSIONAL SERVICES</b>	<b>5,451</b>	<b>4,018</b>	<b>5,926</b>	<b>5,400</b>	<b>9,000</b>
421-5353-540.00-00	TRAVEL & PER DIEM	33	186	3	2,500	2,500
421-5353-541.00-00	COMMUNICATION SERVICES	2,952	2,670	2,188	2,850	2,850
421-5353-542.00-00	MAIL & FREIGHT	79	163	64	50	50
421-5353-543.00-00	UTILITY SERVICES	87,258	92,154	115,110	101,200	110,000
421-5353-544.00-00	RENTALS AND LEASES	1,955	1,185	1,528	2,500	2,500
421-5353-545.00-00	INSURANCE	14,839	12,384	12,148	13,550	14,850
421-5353-545.43-00	INSURANCE - AUTOMOBILES	4,050	4,150	6,260	4,650	4,650
421-5353-546.00-00	REPAIR MAINT SERVICES	52,658	62,999	56,133	80,600	80,600
421-5353-546.51-00	TIRES	558	541	2,172	1,500	2,500
421-5353-546.52-00	VEHICLE PARTS	15,603	4,576	15,098	3,000	3,500
421-5353-546.53-00	VEHICLE LABOR	40,526	25,021	8,370	17,500	17,500
421-5353-546.56-00	VEHICLE REPLACEMENT	36,000	38,200	42,450	42,450	42,450
421-5353-547.00-00	PRINTING & BINDING			40		
421-5353-549.00-00	OTHER CURRENT CHARGES	30	-	-	50	50
421-5353-549.01-00	TESTING	-	710	-	-	-
	<b>OTHER OPERATING</b>	<b>256,541</b>	<b>244,939</b>	<b>261,564</b>	<b>272,400</b>	<b>284,000</b>
421-5353-551.00-00	OFFICE SUPPLIES	373	166	75	400	400
421-5353-552.00-00	OPERATING SUPPLIES	35,479	27,183	19,362	45,000	45,000
421-5353-552.49-00	UNIFORMS AND SAFETY SHOES	3,180	2,084	2,298	2,000	2,000
421-5353-552.50-00	GAS AND OIL	34,066	28,309	20,536	18,000	18,000
421-5353-554.00-00	DUES & SUBSCRIPTIONS	194	989	314	1,000	1,000
421-5353-555.00-00	TRAINING	937	1,602	1,198	4,000	4,000
	<b>MATERIALS &amp; SUPPLIES</b>	<b>74,229</b>	<b>60,333</b>	<b>43,783</b>	<b>70,400</b>	<b>70,400</b>
	<b>TOTAL - COLLECTION</b>	<b>674,897</b>	<b>623,998</b>	<b>606,582</b>	<b>695,650</b>	<b>719,986</b>

## Water and Wastewater Fund Program Details Continued

Account	Description	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>WATER &amp; WASTEWATER FUND</b>						
<b>RECLAIMED WATER</b>						
421-5354-531.00-00	PROFESSIONAL SERVICES	-	-	-	6,500	6,500
421-5354-534.00-00	OTHER CONTRACTUAL SERV	-	-	-	150	150
	<b>PROFESSIONAL SERVICES</b>	-	-	-	6,650	6,650
421-5354-541.00-00	COMMUNICATION SERVICES	-	-	-	100	100
421-5354-542.00-00	MAIL & FREIGHT	-	-	-	50	50
421-5354-544.00-00	RENTALS AND LEASES	-	-	-	100	100
421-5354-545.00-00	INSURANCE	1,497	1,370	1,322	1,500	2,400
421-5354-546.00-00	REPAIR MAINT SERVICES	170	504	736	1,000	1,000
421-5354-549.00-00	OTHER CURRENT CHARGES	177	177	176	100	100
421-5354-549.01-00	TESTING	-	-	-	500	500
	<b>OTHER OPERATING</b>	1,844	2,051	2,234	3,350	4,250
421-5354-551.00-00	OFFICE SUPPLIES	50	-	-	100	100
421-5354-552.00-00	OPERATING SUPPLIES	7,499	5,019	7,603	15,000	15,000
	<b>MATERIALS &amp; SUPPLIES</b>	7,549	5,019	7,603	15,100	15,100
	<b>TOTAL - REUSE</b>	9,393	7,070	9,837	25,100	26,000
<b>SEPTAGE DISPOSAL</b>						
421-5355-512.00-00	SALARIES & WAGES	38,199	38,084	14,410	-	-
421-5355-514.00-00	OVERTIME WAGES	1,281	-	1,088	-	-
421-5355-520.00-00	ACCRUED COMPENSATED ABSENCES	(125)	(472)	(1,733)	-	-
	<b>SALARIES &amp; WAGES</b>	39,355	37,612	13,765	-	-
421-5355-521.00-00	FICA TAXES	2,956	2,796	1,182	-	-
421-5355-522.00-00	RETIREMENT EXP	3,479	3,876	-	-	-
421-5355-523.00-00	HEALTH & LIFE INSURANCE	6,182	5,100	-	-	-
421-5355-524.00-00	W/C INSURANCE EXPENSE	1,156	1,100	530	-	-
	<b>FRINGE BENEFITS</b>	13,773	12,872	1,712	-	-
421-5355-534.00-00	OTHER CONTRACTUAL SERV	-	-	-	-	-
	<b>PROFESSIONAL SERVICES</b>	-	-	-	-	-
421-5355-543.00-00	UTILITY SERVICES	-	-	-	-	-
421-5355-545.00-00	INSURANCE	-	587	686	650	-
421-5355-546.00-00	REPAIR MAINT SERVICES	5,380	-	2,512	66,000	-
421-5355-549.00-00	OTHER CURRENT CHARGES	-	-	-	6,000	-
421-5355-549.01-00	TESTING	-	-	-	3,000	-
	<b>OTHER OPERATING</b>	5,380	587	3,198	75,650	-
421-5355-552.00-00	OPERATING SUPPLIES	15,044	3,107	1,502	20,000	-
	<b>MATERIALS &amp; SUPPLIES</b>	15,044	3,107	1,502	20,000	-
	<b>TOTAL - SEPTAGE DISPOSAL</b>	73,552	54,178	20,177	95,650	-
	<b>SUBTOTAL - OPERATING EXPENSES</b>	3,871,878	3,873,465	3,824,303	4,713,700	4,591,299

## Water and Wastewater Fund Program Details Continued

Account	Description	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>WATER &amp; WASTEWATER FUND</b>						
<b>CAPITAL OUTLAYS</b>						
421-5369-531.00-00	PROF. SERVICES - STUDIES ONLY	-	-	-	-	69,000
421-5369-561.00-00	LAND	200	48,826	-	-	-
421-5369-562.00-00	BUILDINGS	2,358,642	3,424,863	291,238	464,850	495,150
421-5369-563.00-00	IMP OTHER THAN BUILDINGS	1,304,371	2,571,665	1,538,531	3,641,450	1,144,542
421-5369-563.06-00	METER REPLACEMENT	122,083	145,991	128,687	57,500	61,000
421-5369-564.00-00	MACHINERY & EQUIPMENT	14,962	3,196	44,963	63,000	81,847
421-5369-564.95-00	COMPUTER UPGRADE	-	28,790	64,474	74,000	74,000
421-5369-598.00-00	CAPITALIZED ASSETS	(3,670,950)	(6,067,945)	(2,466,887)	(4,300,800)	(1,925,539)
<b>SUBTOTAL - CAPITAL</b>		<b>129,308</b>	<b>155,386</b>	<b>(398,994)</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXP. BEFORE NON-DEPART.</b>		<b>4,001,186</b>	<b>4,028,851</b>	<b>3,425,309</b>	<b>4,713,700</b>	<b>4,591,299</b>
421-5900-572.00-00	W/S DEBT SERVICE - INTEREST	271,360	189,212	375,261	443,600	420,000
421-5900-573.01-00	BOND DISCOUNT AMORTIZATION	-	55,375	35,628	31,600	-
<b>SUB-TOTAL DEBT SERVICE</b>		<b>271,360</b>	<b>244,587</b>	<b>410,889</b>	<b>475,200</b>	<b>420,000</b>
<b>NON-DEPARTMENTAL EXPENSES</b>						
421-5900-559.00-00	DEPRECIATION	1,494,707	1,482,855	1,575,418	1,810,000	1,810,000
421-5810-591.00-00	OTHER FUNDS TRANSFERS	-	-	(6,812)	-	-
421-5810-591.04-00	PAYMENT IN LIEU OF TAXES	144,100	183,450	159,100	167,600	219,100
421-5810-591.05-00	RETURN ON INVESTMENT FEE	1,218,150	1,270,350	1,358,200	1,452,750	1,534,300
421-5810-581-00-01	DIRECT ALLOCATED EXPENSES	845,450	877,650	1,019,400	1,042,950	1,133,700
<b>SUBTOTAL - NON-DEPARTMENTAL</b>		<b>3,702,407</b>	<b>3,814,305</b>	<b>4,105,306</b>	<b>4,473,300</b>	<b>4,697,100</b>
<b>TOTAL EXPENSES</b>		<b>7,974,953</b>	<b>8,087,743</b>	<b>7,941,504</b>	<b>9,662,200</b>	<b>9,708,399</b>
<b>ADDITION (REDUCTION) TO RESERVES</b>		<b>814,418</b>	<b>810,605</b>	<b>2,539,046</b>	<b>(766,650)</b>	<b>79,701</b>

## Water/Wastewater Fund Projects Details

WATER & WASTEWATER CAPITAL REQUESTS									
Title	Full Description	Project #	Studies	Land	Buildings	Improvements	Meters Replacement	Machinery Equipment	Computer Upgrade
			31-00	61-00	62-00	63-00	63-06	64-00	64-95
Water Treatment Plant I Improve.		WA0801			188,500				
WTP - Pump Building		WA1301			105,250				
Water Main Distribution Upgrades		WA0502				144,500			
Well Abandonment		WA1506							
Fire Hydrant Replacement		WA1502				118,000			
Valve Replacement Program		WA1503				61,000			
Water Meter Replacement		WA0505					61,000		
WWTP I Upgrade		SR0802			100,900				
WWTP II Upgrade		SR0804			100,500				
Wastewater Collection Improve.		SR0704				200,000			
Lift Station Upgrades		SR0805				80,700			
Reject Pond Re-line WWTP 1						200,000			
Thrill Hill Restoration									
US 441/ SR 44 Utility Line Relocation		CB1401							
Britt Road Utility Extension		WA1505							
Bio-solid Processing Facility		WA1303							
Wastewater Collection Redzone		SR0704							64,000
Laptops/Air Cards Collections & Dist									10,000
Smart Watch Security @ WWTP1	Gates & Cameras					70,000			
Smart Watch Security @ WWTP2	Gates & Cameras					70,342			
Vac-Com Replacement Lease - Purch	quotes separate attachment							81,847	
RW Tank wash/paint WWTP 2						200,000			
WWTP I & II Redundancy		SR1505	69,000						
<b>TOTAL</b>			<b>69,000</b>	<b>-</b>	<b>495,150</b>	<b>1,144,542</b>	<b>61,000</b>	<b>81,847</b>	<b>74,000</b>

WATER & WASTEWATER CAPITAL REQUESTS									
Title	Full Description	Project #	Studies	Land	Buildings	Improvements	Meters Replacement	Machinery Equipment	Computer Upgrade
			31-00	61-00	62-00	63-00	63-06	64-00	64-95
Britt Road Utility Extension	Water/Wastewater Lines					4,540,000			
SR46	Water/Wastewater Lines					3,200,000			
Wolf Branch Loop Completion/Employment Center	Water/Wastewater Lines					3,500,000			
Innovation Loop	Water/Wastewater Lines					1,500,000			
US441	Water/Wastewater Lines					1,500,000			
CR44B	Water/Wastewater Lines					2,500,000			
<b>TOTAL</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>16,740,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Water & Wastewater Recap Other Funds

<b>Wastewater Capacity Fund -422</b>			
	2015 Actual	2016 Original Budget	2017 Final Budget
<b>OTHER SOURCES</b>			
Impact Fees	560,085	400,000	400,000
Investment Earnings	16,627	15,750	11,000
<b>Total Other Sources</b>	<b>576,712</b>	<b>415,750</b>	<b>411,000</b>
<b>Capital Outlay</b>	<b>219,391</b>	<b>975,000</b>	<b>-</b>
<b>*Debt Service</b>	<b>645,696</b>	<b>643,400</b>	<b>638,100</b>
<b>ADD. (REDUCTION) TO CASH</b>	<b>(288,375)</b>	<b>(1,202,650)</b>	<b>(227,100)</b>
<b>ESTIMATED BEGIN. CASH</b>			<b>746,388</b>
<b>PROJECTED ENDING CASH</b>			<b>519,288</b>

\* 78% of Debt Service for Sewer Impact Fee Fund

<b>Water Capacity Fund - 423</b>			
	2015 Actual	2016 Original Budget	2017 Final Budget
<b>OTHER SOURCES</b>			
Impact Fees	500,609	340,000	420,000
Investment Earnings	1,252	50	1,300
<b>Total Other Sources</b>	<b>501,861</b>	<b>340,050</b>	<b>421,300</b>
<b>Capital Outlay</b>	<b>139,385</b>	<b>375,000</b>	<b>-</b>
<b>Debt Service</b>		<b>145,000</b>	<b>145,000</b>
<b>ADD. (REDUCTION) TO CASH</b>	<b>362,476</b>	<b>(179,950)</b>	<b>276,300</b>
<b>ESTIMATED BEGIN. CASH</b>			<b>106,456</b>
<b>PROJECTED ENDING CASH</b>			<b>382,756</b>

<b>Construction Fund 425</b>				
	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>OTHER SOURCES</b>				
Loan Proceeds				17,286,450
Investment Earnings	8,442	47,684	18,000	18,000
<b>Total Other Sources</b>	<b>8,442</b>	<b>-</b>	<b>18,000</b>	<b>17,304,450</b>
<b>Cost of Issuance</b>				<b>546,450</b>
<b>Capital Outlay</b>		<b>252,562</b>	<b>4,074,151</b>	<b>16,740,000</b>
<b>ADD. (REDUCTION) TO CASH</b>	<b>8,442</b>	<b>(204,878)</b>	<b>(4,056,151)</b>	<b>18,000</b>
<b>ESTIMATED BEGIN. CASH</b>				<b>2,043,453</b>
<b>PROJECTED ENDING CASH</b>				<b>2,061,453</b>

		<u>Start Date</u>	
Britt Road Utility Extension	Water/Wastewater Lines	Feb-17	4,540,000
SR46	Water/Wastewater Lines	Feb-17	3,200,000
Wolf Branch Loop Completion	Water/Wastewater Lines	TBA	3,500,000
Innovation Loop	Water/Wastewater Lines	TBA	1,500,000
US441	Water/Wastewater Lines	TBA	1,500,000
SR44B	Water/Wastewater Lines	Mar-18	2,500,000
<b>TOTAL</b>			<b>16,740,000</b>

## Recap Sanitation Fund

<b>Sanitation Fund - 430</b>					
	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>REVENUES</b>					
Residential	1,029,353	1,001,407	1,062,334	1,050,000	1,068,000
Commercial	809,001	836,054	832,892	850,000	861,000
Recycling	132,634	186,822	208,534	200,000	211,000
City Cost Recovery	146,939	149,898	164,270	145,000	150,000
Investment Earnings	(92)	78	219	50	50
<b>Total Revenues</b>	<b>2,117,835</b>	<b>2,174,259</b>	<b>2,268,249</b>	<b>2,245,050</b>	<b>2,290,050</b>
<b>EXPENSES</b>					
Collection and Disposal	1,955,955	2,037,032	2,076,369	2,089,350	2,128,000
Operations	135,005	143,443	138,613	164,950	157,810
Depreciation	801	2,214	7,253	2,250	2,250
<b>Total Expenses</b>	<b>2,091,761</b>	<b>2,182,689</b>	<b>2,222,235</b>	<b>2,256,550</b>	<b>2,288,060</b>
<b>ADD. (REDUCTION) TO NET ASSETS</b>	<b>26,074</b>	<b>(8,430)</b>	<b>46,014</b>	<b>(11,500)</b>	<b>1,990</b>
<b>ESTIMATED BEGIN. NET ASSETS</b>					<b>131,451</b>
<b>PROJECTED ENDING NET ASSETS</b>					
<b>RESTRICTED NET ASSETS</b>					<b>-</b>
<b>RESERVES PER POLICY</b>					<b>105,900</b>
<b>UNDESIGNATED NET ASSETS</b>					<b>27,541</b>
<b>ESTIMATED ENDING NET ASSETS</b>					<b>133,441</b>
<b>FTE's</b>	<b>1.50</b>	<b>1.23</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>

## Detail Revenues Sanitation Fund

Account	Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>SANITATION FUND</b>						
430-0000-343.40-01	RESIDENTIAL SANITATION	1,029,353	1,001,407	1,062,335	1,050,000	1,068,000
430-0000-343.40-02	COMMERCIAL SANITATION	809,001	836,054	832,892	850,000	861,000
430-0000-343.40-03	SPECIAL TRASH PICKUP		10	-	-	
430-0000-343.40-04	RECYCLING PICKUP CHARGE	132,634	186,822	208,534	200,000	211,000
430-0000-343.40-05	CITY BILLING REVENUE	146,939	149,898	164,270	145,000	150,000
430-0000-343.40-09	INVESTMENT INCOME	357	244	190	50	50
430-0000-361.00-00	GAIN/(LOSS) ON INVESTMENT	(449)	(166)	29	-	-
430-0000-361.30-00	DISASTER RECOVERY - FEMA	-	-	-	-	-
430-0000-334-34-00	DISASTER RECOVERY	-	-	-	-	-
	<b>REVENUES - SANITATION</b>	<b>2,117,835</b>	<b>2,174,259</b>	<b>2,268,249</b>	<b>2,245,050</b>	<b>2,290,050</b>

## Detail Expenses of Sanitation Fund

Account	Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>SANITATION FUND</b>						
430-5340-512.00-00	SALARIES & WAGES	42,076	38,312	41,362	44,750	45,101
430-5340-514.00-00	OVERTIME	74	-	-	-	-
430-5340-520.00-00	ACCRUED COMPENSATED ABSENCES	310	798	(116)	-	-
	<b>SALARIES &amp; WAGES</b>	<b>42,460</b>	<b>39,110</b>	<b>41,246</b>	<b>44,750</b>	<b>45,101</b>
430-5340-521.00-00	FICA TAXES	3,131	2,812	3,069	3,450	3,450
430-5340-522.00-00	RETIREMENT EXP	5,985	5,882	5,311	6,900	4,216
430-5340-523.00-00	HEALTH & LIFE INSURANCE	7,654	6,660	8,028	8,750	9,420
430-5340-524.00-00	W/C INSURANCE EXPENSE	2,555	2,426	2,805	3,100	3,174
430-5340-526.00-00	OPEB EXPENSE	742	660	732	2,300	1,000
	<b>FRINGE BENEFITS</b>	<b>20,067</b>	<b>18,440</b>	<b>19,945</b>	<b>24,500</b>	<b>21,260</b>
430-5340-532.00-00	ACCOUNTING AND AUDITING SERVICE	2,954	1,095	795	1,250	1,250
430-5340-534.00-00	OTHER CONTRACTUAL SERV	1,955,955	2,037,032	2,076,368	2,089,350	2,128,000
430-5340-534-34-01	OTHER DUMPING	-	-	-	5,000	2,500
	<b>PROFESSIONAL SERVICES</b>	<b>1,958,909</b>	<b>2,038,127</b>	<b>2,077,163</b>	<b>2,095,600</b>	<b>2,131,750</b>
430-5340-541.00-00	COMMUNICATIONS	97	95	59	100	100
430-5340-542.00-00	MAIL & FREIGHT	48	72	-	-	-
430-5340-545.00-00	INSURANCE	428	578	579	600	700
430-5340-545.43-00	AUTOMOBILE INSURANCE	450	400	400	400	450
430-5340-546.00-00	REPAIR MAINT SERVICES	95	95	95	100	100
430-5340-546.51-00	TIRES	230	-	-	250	250
430-5340-546.52-00	VEHICLE PARTS	1,860	-	165	400	1,100
430-5340-546.53-00	VEHICLE LABOR	2,913	1,050	7	1,700	1,000
430-5340-546.56-00	VEHICLE REPLACEMENT	600	3,500	4,100	4,750	4,750
430-5340-549.02-00	BAD DEBT EXPENSE	2,308	14,872	2,780	5,400	3,500
	<b>OTHER OPERATING EXPENSES</b>	<b>9,029</b>	<b>20,662</b>	<b>8,185</b>	<b>13,700</b>	<b>11,950</b>
430-5340-552.00-00	OPERATING SUPPLIES	19	64	220	1,350	1,350
430-5340-552.49-00	UNIFORMS AND SAFETY SHOES	324	296	187	300	300
430-5340-552.50-00	GAS, & OIL	3,052	3,076	2,485	2,800	2,800
	<b>MATERIALS &amp; SUPPLIES</b>	<b>3,395</b>	<b>3,436</b>	<b>2,892</b>	<b>4,450</b>	<b>4,450</b>
	<b>SUBTOTAL - OPERATING</b>	<b>2,033,860</b>	<b>2,119,775</b>	<b>2,149,431</b>	<b>2,183,000</b>	<b>2,214,510</b>
430-5340-563.00-00	IMP OTHER THAN BUILDINGS	-	27,761	44,385	-	-
430-5340-598.00-00	CAPITALIZED ASSETS	-	(27,761)	(44,385)	-	-
	<b>SUBTOTAL - CAPITAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXP. BEFORE ALLOCATION</b>	<b>2,033,860</b>	<b>2,119,775</b>	<b>2,149,431</b>	<b>2,183,000</b>	<b>2,214,510</b>
430-5340-559.00-00	DEPRECIATION EXPENSE	801	2,214	7,253	2,250	2,250
430-5340-581.00-01	TRANSFER DIRECT ALLOCATIONS	57,100	60,700	65,550	71,300	71,300
	<b>TOTAL EXPENSES</b>	<b>2,091,761</b>	<b>2,182,689</b>	<b>2,222,234</b>	<b>2,256,550</b>	<b>2,288,060</b>
	<b>ADD. (REDUCTION) TO RESERVES</b>	<b>26,074</b>	<b>(8,430)</b>	<b>46,015</b>	<b>(11,500)</b>	<b>1,990</b>

## Recap Stormwater Fund

<b>Stormwater Fund - 440</b>					
<b>Stormwater Fund</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Original Budget</b>	<b>2017 Final Budget</b>
<b>REVENUES</b>					
Residential	506,579	508,698	542,394	522,000	545,000
Commercial	332,823	331,861	389,728	345,000	395,000
Other Operating	11,737	11,648	6,004	12,000	10,000
Miscellaneous Income	(4,771)	6,047	3,222	250	250
Contributions/Grants/Assessments	202,331	134,983	648,942	12,000	8,000
<b>Total Revenues</b>	<b>1,048,699</b>	<b>993,237</b>	<b>1,590,290</b>	<b>891,250</b>	<b>958,250</b>
<b>EXPENSES</b>					
Stormwater Operations	616,260	492,883	380,521	441,700	386,127
Depreciation	372,340	385,747	427,162	429,200	429,000
<b>Total Expenses</b>	<b>988,600</b>	<b>878,630</b>	<b>807,683</b>	<b>870,900</b>	<b>815,127</b>
<b>OTHER SOURCES (USES)</b>					
Transfers To General Funds	(128,100)	(129,150)	(126,500)	(142,300)	(141,150)
<b>Total Other Sources (Uses)</b>	<b>(128,100)</b>	<b>(129,150)</b>	<b>(126,500)</b>	<b>(142,300)</b>	<b>(141,150)</b>
<b>ADD. (REDUCTION) TO NET ASSETS</b>	<b>(68,001)</b>	<b>(14,543)</b>	<b>656,107</b>	<b>(121,950)</b>	<b>1,973</b>
<b>ESTIMATED BEGIN. NET ASSETS</b>					<b>6,857,397</b>
<b>PROJECTED ENDING NET ASSETS</b>					<b>6,719,852</b>
<b>RESTRICTED NET ASSETS</b>					<b>143,738</b>
<b>RESERVES PER POLICY</b>					<b>(4,220)</b>
<b>UNDESIGNATED NET ASSETS</b>					<b>6,859,370</b>
<b>ESTIMATED ENDING NET ASSETS</b>					<b>6,859,370</b>
<b>FTE's</b>	<b>4.15</b>	<b>4.15</b>	<b>3.15</b>	<b>3.15</b>	<b>3.525</b>

## Detail Revenues Stormwater Fund

<b>Account</b>	<b>Title</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Original Budget</b>	<b>2017 Final Budget</b>
<b>STORMWATER</b>						
440-0000-325.10-01	SPECIAL ASSESSMENT	202,331	-	-	-	-
440-0000-331.31-01	STATE GRANT	-	-	-	-	-
440-0000-334.31-01	COUNTY GRANT	-	-	-	-	-
440-0000-337.25-00	GRANT - LAKE WATER AUTHORITY	-	117,007	-	-	-
440-0000-337.35-00	SPECIAL EVENTS	-	300	-	-	-
440-0000-341.10-01	FDEP	-	-	-	-	-
440-0000-343.36-00	STATE GRANT	-	-	641,548	-	-
440-0000-343.71-00	RESIDENTIAL REVENUE	506,579	508,698	542,394	522,000	545,000
440-0000-343.72-00	COMMERCIAL REVENUE	332,823	331,861	389,728	345,000	395,000
440-0000-343.75-00	GOVERNMENT AUTHORITIES	11,737	11,648	6,004	12,000	10,000
440-0000-361.00-00	INVESTMENT INCOME	7,650	5,606	165	250	250
440-0000-361.30-00	GAIN/(LOSS) ON INVESTMENT	(13,095)	441	31	-	-
440-0000-361.60-00	SPECIAL ASSESSMENT INTEREST	-	17,676	7,394	12,000	8,000
440-0000-366.10-00	DONATIONS GENERAL GOV.	-	-	1,179	-	-
440-0000-369-10-00	Miscellaneous Revenue	-	-	-	-	-
440-0000-369.30-02	INSURANCE REINBURSEMENT	674	-	-	-	-
440-0000-399.00-00	CONTRIBUTION-GEN. GOVERNMENT	-	-	1,847	-	-
<b>REVENUES - STORMWATER</b>		<b>1,048,699</b>	<b>993,237</b>	<b>1,590,290</b>	<b>891,250</b>	<b>958,250</b>

## Details Expenses Stormwater Fund

Account	Title	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>STORMWATER</b>						
440-5370-512.00	SALARIES & WAGES	194,216	181,967	139,936	140,750	112,620
440-5370-514.00	OVERTIME WAGES	2,086	1,959	327	2,400	2,368
440-5370-520.00	ACCRUED COMPENSATED ABSENCES	1,429	4,401	9,369	-	-
<b>SALARIES &amp; WAGES</b>		<b>197,731</b>	<b>188,327</b>	<b>149,632</b>	<b>143,150</b>	<b>114,988</b>
440-5370-521.00	FICA TAXES	14,046	13,082	10,243	10,900	8,797
440-5370-522.00	RETIREMENT EXP	20,124	20,203	13,156	18,000	10,749
440-5370-523.00	HEALTH & LIFE INSURANCE	31,029	20,821	14,899	22,350	24,056
440-5370-524.00	W/C INSURANCE EXPENSE	6,525	5,859	5,522	3,200	7,388
440-5370-525.00	UNEMPLOYMENT COMPENSATION	-	-	1,150	-	-
440-5370-526.00	OPEB EXPENSE	3,415	3,195	2,567	3,500	3,500
<bfringe b="" benefits<=""></bfringe>		<b>75,139</b>	<b>63,160</b>	<b>47,537</b>	<b>57,950</b>	<b>54,489</b>
440-5370-531.00	PROFESSIONAL SERVICES	20,490	581	500	40,000	25,250
440-5370-532.00	ACCOUNTING AND AUDITING	1,104	1,726	1,044	1,800	1,600
440-5370-534.00	OTHER CONTRACTUAL SERV	45,499	84,346	48,030	47,000	22,000
440-5370-534.15	NUMERIC NUTRIENT MANAGEMENT	-	-	-	5,000	2,500
<b>PROFESSIONAL SERVICES</b>		<b>67,093</b>	<b>86,653</b>	<b>49,574</b>	<b>93,800</b>	<b>51,350</b>
440-5370-540.00	TRAVEL AND PER DIEM	323	8	-	1,000	1,000
440-5370-541.00	COMMUNICATION SERVICES	2,438	3,015	808	3,200	3,000
440-5370-543.00	UTILITY SERVICES	634	493	473	550	1,000
440-5370-544.00	RENTAL AND LEASES	4,442	3,698	4,148	1,000	3,000
440-5370-545.00	INSURANCE	6,070	5,705	5,956	5,900	5,900
440-5370-545.43	AUTOMOBILE INSURANCE	950	850	900	900	900
440-5370-546.00	REPAIR MAINT SERVICES	378	314	642	700	700
440-5370-546.51	TIRES	435	149	1,384	200	2,000
440-5370-546.52	VEHICLE PARTS	3,372	1,616	1,813	1,000	5,000
440-5370-546.53	VEHICLE LABOR	4,212	2,822	443	2,000	2,000
440-5370-546.56	VEHICLE REPLACEMENT	8,050	7,050	7,050	7,200	7,200
440-5370-549.00	OTHER CURRENT CHARGES	-	435	429	200	200
440-5370-549.02	BAD DEBT EXPENSE	3,794	2,746	-	3,250	3,200
<b>OTHER OPERATING EXPENSES</b>		<b>35,098</b>	<b>28,901</b>	<b>24,046</b>	<b>27,100</b>	<b>35,100</b>
440-5370-551.00	OFFICE SUPPLIES	497	417	-	500	500
440-5370-552.00	OPERATING SUPPLIES	13,561	12,628	8,228	13,000	13,000
440-5370-552.49	UNIFORMS AND SAFETY SHOES	1,149	672	734	600	600
440-5370-552.50	GAS, OIL, GREASE	11,144	11,011	6,717	5,000	9,500
440-5370-554.00	DUES AND SUBSCRIPTIONS	1,223	7,899	253	500	500
440-5370-555.00	TRAINING	705	65	-	1,200	1,200
<b>MATERIALS &amp; SUPPLIES</b>		<b>28,279</b>	<b>32,692</b>	<b>15,932</b>	<b>20,800</b>	<b>25,300</b>
<b>SUBTOTAL - OPERATING</b>		<b>403,340</b>	<b>399,733</b>	<b>286,721</b>	<b>342,800</b>	<b>281,227</b>
440-5370-562.00	CAPITAL - BUILDINGS	-	-	-	-	-
440-5370-563.00	CAPITAL - INFRASTRUCTURE	1,107,937	2,188,358	348,986	193,000	120,000
440-5370-564.00	CAPITAL - EQUIPMENT	-	3,196	-	245,000	-
440-5370-564.95	CAPITAL - COMPUTER UPGRADE	-	6,000	30,000	-	-
440-5370-5980-(	CAPITALIZED ASSETS	(1,005,367)	(2,197,554)	(378,986)	(438,000)	(120,000)
<b>SUBTOTAL - CAPITAL</b>		<b>102,570</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXP. BEFORE ALLOC. &amp; DI</b>		<b>505,910</b>	<b>399,733</b>	<b>286,721</b>	<b>342,800</b>	<b>281,227</b>
440-5370-581.00	TRANSFER DIRECT ALLOCATION	110,350	93,150	93,800	98,900	104,900
440-5370-591.05	ROI TRANSFER TO GENERAL	128,100	129,150	126,500	142,300	141,150
440-5370-599.00	DEPRECIATION EXPENSE	372,340	385,747	427,162	429,200	429,000
<b>OTHER OPERATING EXPENSES</b>		<b>610,790</b>	<b>608,047</b>	<b>647,462</b>	<b>670,400</b>	<b>675,050</b>
<b>TOTAL EXPENSES</b>		<b>1,116,700</b>	<b>1,007,780</b>	<b>934,183</b>	<b>1,013,200</b>	<b>956,277</b>
<b>ADD. (REDUCTION) TO RESERVE\$</b>		<b>(68,001)</b>	<b>(14,543)</b>	<b>656,107</b>	<b>(121,950)</b>	<b>1,973</b>

## Recap Cemetery Fund

Cemetery Fund - 450					
	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>REVENUES</b>					
Cemetery Fees	29,391	60,303	80,981	52,500	57,000
Investment Earnings	(239)	508	341	50	150
<b>Total Revenues</b>	<b>29,152</b>	<b>60,811</b>	<b>81,322</b>	<b>52,550</b>	<b>57,150</b>
<b>OTHER SOURCES</b>					
Transfer From General Fund	95,000	87,500	91,500	110,000	96,000
<b>Total Other Sources</b>	<b>95,000</b>	<b>87,500</b>	<b>91,500</b>	<b>110,000</b>	<b>96,000</b>
<b>Total Revenues and Other Sources</b>	<b>124,152</b>	<b>148,311</b>	<b>172,822</b>	<b>162,550</b>	<b>153,150</b>
<b>EXPENSES</b>					
Cemetery Operations	134,287	145,231	142,345	159,900	150,657
Depreciation	1,859	2,026	2,193	2,200	2,200
<b>Total Expenses</b>	<b>136,146</b>	<b>147,257</b>	<b>144,538</b>	<b>162,100</b>	<b>152,857</b>
<b>ADD. (REDUCTION) TO NET ASSETS ESTIMATED BEGIN. NET ASSETS</b>	<b>(11,994)</b>	<b>1,054</b>	<b>28,284</b>	<b>450</b>	<b>293</b>
<b>PROJECTED ENDING NET ASSETS</b>					<b>52,880</b>
<b>RESTRICTED NET ASSETS</b>					<b>31,842</b>
<b>UNDESIGNATED NET ASSETS</b>					<b>21,331</b>
<b>ESTIMATED ENDING NET ASSETS</b>					<b>53,173</b>
<b>FTE's</b>	<b>1.85</b>	<b>1.85</b>	<b>1.85</b>	<b>1.85</b>	<b>1.85</b>

## Revenue Details Cemetery Fund

Cemetery Fund - 450						
Account	Description	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>CEMETERY FUND</b>						
450-0000-343.80-00	CEMETERY FEES	29,391	60,303	80,981	52,500	57,000
450-0000-361.00-00	INVESTMENT INCOME	168	273	309	50	150
450-0000-361.30-00	GAIN / LOSS ON INVESTMENT	(407)	235	32	-	-
450-0000-366.00-00	CONTRIBUTION	-	5,000	-	-	-
450-0000-381.45-00	TRANSFER FROM GENERAL FUND	95,000	87,500	91,500	110,000	96,000
	<b>REVENUES - CEMETERY</b>	<b>124,152</b>	<b>153,311</b>	<b>172,822</b>	<b>162,550</b>	<b>153,150</b>

## Expenses Details Cemetery Fund

Cemetery Fund - 450						
Account	Description	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>CEMETERY FUND</b>						
450-5390-512.00-00	SALARIES AND WAGES	53,766	64,122	56,625	60,500	61,291
450-5390-514.00-00	OVERTIME	267	307	463	550	500
	CLOSED SPECIAL EVENTS PAY	1,088	-	-	-	-
450-5390-520.00-00	COMPENSATED ABSENCES	1,619	(201)	(3,081)	-	-
	SALARIES & WAGES	56,740	64,228	54,007	61,050	61,791
450-5390-521.00-00	FICA PAYABLE	4,137	4,759	4,269	4,700	4,727
450-5390-522.00-00	RETIREMENT EXPENSE	7,683	8,887	7,301	8,700	8,777
450-5390-523.00-00	HEALTH AND LIFE INSURANCE	11,893	12,152	11,908	13,150	14,416
450-5390-524.00-00	WORKER'S COMP EXPENSE	1,505	1,743	1,817	1,900	1,896
450-5390-526.00-00	OPEB EXPENSE	948	876	1,051	3,000	1,500
	FRINGE BENEFITS	26,166	28,417	26,346	31,450	31,316
450-5390-532.00-00	ACCOUNTING & AUDITING	254	444	212	350	350
450-5390-534.00-00	CONTRACTUAL FEES	-	-	-	-	100
450-5390-534.02-00	MERCHANT CARD SERVICES	-	2,071	547	-	1,500
	PROFESSIONAL SERVICES	254	2,515	759	350	1,950
450-5390-541.00-00	COMMUNICATION SERVICES	1,062	1,357	1,457	1,450	950
450-5390-543.00-00	UTILITIES	5,820	5,982	9,219	6,350	5,500
450-5390-545.00-00	INSURANCE	1,121	1,006	1,057	1,150	1,150
450-5390-545.43-00	INSURANCE - AUTOMOBILES	1,150	1,000	1,000	1,000	1,000
450-5390-546.00-00	REPAIR /MAINTENANCE SERVICES	861	736	384	1,600	2,100
450-5390-546.51-00	TIRES	-	-	797	500	500
450-5390-546.52-00	VEHICLE PARTS	344	627	1,144	1,000	1,000
450-5390-546.53-00	VEHICLE LABOR	4,479	2,782	438	5,650	5,000
450-5390-546.56-00	VEHICLE REPLACEMENT	5,200	6,200	6,200	6,200	6,200
	OTHER OPERATING EXPENSES	20,037	19,690	21,696	24,900	23,400
450-5390-551.00-00	OFFICE SUPPLIES	-	-	-	-	-
450-5390-552.00-00	OPERATING SUPPLIES	2,942	3,256	3,047	4,000	3,500
450-5390-552.49-00	UNIFORMS AND SAFETY SHOES	690	499	665	500	500
450-5390-552.50-00	GAS, OIL, AND GREASE	5,130	3,776	3,015	3,000	3,000
450-5390-555.00-00	TRAINING	-	-	-	200	200
	MATERIALS & SUPPLIES	8,762	7,531	6,727	7,700	7,200
	<b>SUBTOTAL - OPERATING</b>	<b>111,959</b>	<b>122,381</b>	<b>109,535</b>	<b>125,450</b>	<b>125,657</b>
450-5390-559.00-00	DEPRECIATION	1,859	2,026	2,193	2,200	2,200
	<b>NON-OPERATING EXPENSES</b>	<b>1,859</b>	<b>2,026</b>	<b>2,193</b>	<b>2,200</b>	<b>2,200</b>
450-5390-561.05-00	LAND - LOT BUY BACK	-	3,800	4,860	4,000	4,000
450-5390-564.00-00	MACHINERY & EQUIPMENT	1,078	5,015	-	-	38,500
450-5390-598.00-00	CAPITALIZED ASSETS	-	(5,015)	-	(4,000)	(42,500)
	<b>SUBTOTAL - CAPITAL</b>	<b>1,078</b>	<b>3,800</b>	<b>4,860</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXP. BEFORE ALLOCATIONS</b>	<b>115,150</b>	<b>128,207</b>	<b>116,588</b>	<b>127,650</b>	<b>127,857</b>
450-5390-590.01-00	ALLOCATIONS	21,250	19,050	27,950	34,450	25,000
	<b>TOTAL EXPENSES</b>	<b>136,146</b>	<b>147,257</b>	<b>144,538</b>	<b>162,100</b>	<b>152,857</b>
	<b>ADDITION (REDUCTION) TO RESERVES</b>	<b>(11,994)</b>	<b>6,054</b>	<b>28,284</b>	<b>450</b>	<b>293</b>

## ***Internal Service Funds***

### ***Vehicle Replacement Fund***

With privatization of vehicle repairs and each department being responsible for the management of the fleet, the Motor Pool Fund has been discontinued. The Vehicle and Equipment Replacement Fund will continue.

Replacements planned for the Equipment Replacement Program have been decreased as the vehicles are lasting longer. The General Fund is contributing less than the amounts needed. This year the parks and building maintenance programs were added to the contribution list. The cash balance expected at the end of FY 2016-17 will be \$233,777, for the General Fund.

The Enterprise funds should have a balance of \$1,059,168 at the end of FY 2016-17.

### ***Insurance Fund***

It is expected that medical claims will continue to increase along with re-insurance and clinic operating costs. The City will continue to have the employees contribute to the increased cost by higher co-pays. We continue to look for ways that the costs to both the employer and the employees are maintained at a reasonable rate. Health care costs are one of our largest benefits and thus controlling these costs on a year-to-year basis is critical.

## Recap Internal Service Funds

	Equipment		
	Replacement	Insurance	Total
<b>REVENUES</b>			
Taxes	-	-	-
Permits and Fees	-	-	-
Intergovernmental	-	-	-
Charges for Services	217,750	2,971,011	3,188,761
Miscellaneous	9,000	33,500	42,500
<b>Total Revenues</b>	<b>226,750</b>	<b>3,004,511</b>	<b>3,231,261</b>
<b>OTHER SOURCES</b>			
Transfers In	-	-	-
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue and Other Sources</b>	<b>226,750</b>	<b>3,004,511</b>	<b>3,231,261</b>
<b>EXPENDITURES</b>			
General Government	62,000	2,817,400	2,879,400
Public Safety	43,500	-	43,500
Physical Environment	58,800	-	58,800
Transportation	45,000	-	45,000
Culture/Recreation	21,000	-	21,000
Debt Service	-	-	-
Other Financing Uses	-	-	-
<b>Total Expenditures</b>	<b>230,300</b>	<b>2,817,400</b>	<b>3,047,700</b>
<b>OTHER USES</b>			
Transfers Out	-	-	-
<b>Total Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures and Other Uses</b>	<b>230,300</b>	<b>2,817,400</b>	<b>3,047,700</b>
<b>ADDITIONS (REDUCTION) TO FUND BAL.</b>	<b>(3,550)</b>	<b>187,111</b>	<b>183,561</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>1,879,795</b>	<b>278,236</b>	<b>2,158,031</b>
<b>PROJECTED ENDING FUND BALANCE</b>			
RESTRICTED FUND BALANCE (1)	690,329	3,002	693,331
RESERVES PER POLICY	-	-	-
UNDESIGNATED FUND BALANCE	1,185,916	462,345	1,648,261
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>1,876,245</b>	<b>465,347</b>	<b>2,341,592</b>
(1) Restricted Fund Balances equal Prepaids, Inventory and Capital Assets in Internal Service Funds.			

## Equipment/Vehicle Replacement Fund

<b>Equipment Replacement Fund - 501</b>					
	2013	2014	2015	2016	2017
	Actual	Actual	Actual	Original Budget	Final Budget
<b>Revenues</b>					
Equipment Replacement Charges	181,050	186,000	190,550	209,050	217,750
Sales of Equipment	36,163	23,050	41,444	-	-
Investment Earnings	(4,735)	9,376	8,457	9,000	9,000
Total Revenues	212,478	218,426	240,451	218,050	226,750
<b>Expenses</b>					
Depreciation	193,896	196,825	211,782	180,000	230,300
Total Expenses	193,896	196,825	211,782	180,000	230,300
<b>Additions(Reduction to Net Assets)</b>	18,582	21,601	28,669	38,050	(3,550)
Estimated Beginning Net Assists					1,879,795
Restricted Net Assists					690,329
Undesignated Net Assets					1,185,916
Estimated Ending Net Assets					<u>1,876,245</u>

Detail Expenses Equipment Replacement Fund	Vehicles	Equipment	Total
Vehicle for IT	22,000	-	22,000
Building Maintenance Vehicles (2) Used	40,000	-	40,000
Replace Deputy Chief Vehicle	43,500	-	43,500
Roads and Street Replace 1 Ton Dump Truck	45,000	-	45,000
Grapple Tractor Attachment	-	3,500	3,500
Zero Turn Mower	-	8,500	8,500
John Deere Tractor	-	9,000	9,000
Replace Truck in Electric Fund	58,000	-	58,800
	<u>208,500</u>	<u>21,000</u>	<u>230,300</u>

## Recap Self- Insurance Fund

Self Insurance Fund - 510					
	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
<b>REVENUES</b>					
Health Insurance I/S Charges	2,002,950	1,774,770	1,819,474	2,123,600	2,283,501
Members Contribution	464,842	480,640	513,644	536,450	687,510
Investment Earnings	(1,369)	4,172	4,218	4,050	3,500
Other Revenue	27,134	36,138	26,574	30,000	30,000
<b>Total Revenues</b>	<b>2,493,557</b>	<b>2,295,720</b>	<b>2,363,910</b>	<b>2,694,100</b>	<b>3,004,511</b>
<b>EXPENSES</b>					
Professional Fees	-	-	-	15,000	10,000
Services	558,411	548,389	531,647	579,750	471,600
Claims	1,445,469	1,292,204	1,529,241	1,540,000	1,733,950
Other Operating Expenses	340,628	426,793	509,537	522,750	595,850
Depreciation	8,774	7,389	6,005	6,000	6,000
<b>Total Expenses</b>	<b>2,353,282</b>	<b>2,274,775</b>	<b>2,576,430</b>	<b>2,663,500</b>	<b>2,817,400</b>
<b>ADD. (REDUCTION) TO NET ASSETS</b>	<b>140,275</b>	<b>20,945</b>	<b>(212,520)</b>	<b>30,600</b>	<b>187,111</b>
<b>ESTIMATED BEGIN. NET ASSETS</b>					<b>278,236</b>
<b>PROJECTED ENDING NET ASSETS</b>					
RESTRICTED NET ASSETS					3,002
RESERVES PER POLICY					-
UNDESIGNATED NET ASSETS					462,345
<b>ESTIMATED ENDING NET ASSETS</b>					<b>465,347</b>
<b>FTE's</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Details Revenue and Expenses Self- Insurance Fund

Self-Insurance Fund - 510					
ACCOUNT	2013 Actual	2014 Actual	2015 Actual	2016 Original Budget	2017 Final Budget
510-0000-341-24-00 HEALTH INSURANCE I/S CHARGE	2,002,950	1,774,770	1,819,474	2,123,600	2,283,501
510-0000-346-90-01 EMPLOYEES' CONTRIBUTION	358,770	358,816	397,337	419,850	560,500
510-0000-346-90-02 RETIREES' CONTRIBUTION	77,538	92,306	96,055	92,350	94,000
510-0000-346-90-03 COBRA CONTRIBUTION	10,758	10,346	1,084	5,000	2,500
510-0000-346-90-04 LIFE INSURANCE	17,776	19,172	19,168	19,250	30,510
510-0000-346-90-05 POLICE AND FIRE PHYSICALS	-	14,200	-	-	-
510-0000-361-00-00 INVESTMENT EARNINGS	2,904	4,793	3,858	4,050	3,500
510-0000-361-30-00 GAIN/(LOSS) ON INVESTMENT	(4,273)	(621)	360	-	-
510-0000-369-05-00 MISCELLANEOUS REVENUES	-	80	-	-	-
510-0000-369-90-10 PHARMACY REBATE	27,134	36,138	26,574	30,000	30,000
<b>REVENUES - INSURANCE FUND</b>	<b>2,493,557</b>	<b>2,310,000</b>	<b>2,363,910</b>	<b>2,694,100</b>	<b>3,004,511</b>
510-5690-534-00-00 OTHER CONTRACTUAL SERVICES	-	-	-	15,000	10,000
510-5690-534-01-00 ADMINISTRATIVE NETWORK CHARG	163,090	165,881	162,767	178,500	178,500
510-5690-534-10-00 EMPLOYEE CLAIMS	1,021,845	1,010,920	1,178,861	1,210,000	1,194,550
510-5690-534-11-00 RETIREES CLAIMS	415,899	273,883	350,380	325,000	373,750
510-5690-534-12-00 COBRA CLAIMS	7,725	7,401	-	5,000	5,000
510-5690-534-15-00 HEALTH FACILITY FEES	313,039	397,979	461,961	454,400	500,000
510-5690-541-00-00 COMMUNICATIONS	2,551	2,616	2,949	2,750	2,750
510-5690-544-00-00 RENT	25,038	25,789	26,563	27,650	28,600
510-5690-545-00-00 INSURANCE TAX	-	409	17,734	29,900	24,000
510-5690-534-15-00 REINSURANCE CHARGE	347,367	333,897	321,212	350,000	402,500
510-5690-545-12-00 LIFE INSURANCE PREMIUMS	47,954	48,611	47,668	51,250	51,250
510-5690-549-01-00 WELLNESS PROGRAM	-	-	-	2,250	2,250
510-5690-559-00-00 DEPRECIATION	8,774	7,389	6,005	6,000	6,000
510-5690-564-00-00 MACHINERY & EQUIPMENT	-	-	330	5,800	-
510-5690-581-00-01 TRANSFER TO GENERAL FUND	-	-	-	-	38,250
<b>TOTAL EXPENDITURES</b>	<b>2,353,282</b>	<b>2,274,775</b>	<b>2,576,430</b>	<b>2,663,500</b>	<b>2,817,400</b>
<b>EXP IN EXCESS OF REV</b>	<b>140,275</b>	<b>35,225</b>	<b>(212,520)</b>	<b>30,600</b>	<b>187,111</b>



## **SECTION IV**

**LAKE COUNTY COMPARISONS  
FINANCIAL TRENDS  
DEBT SERVICE SCHEDULES  
FIVE YEAR CAPITAL IMPROVEMENT PLAN**

This page left intentionally blank

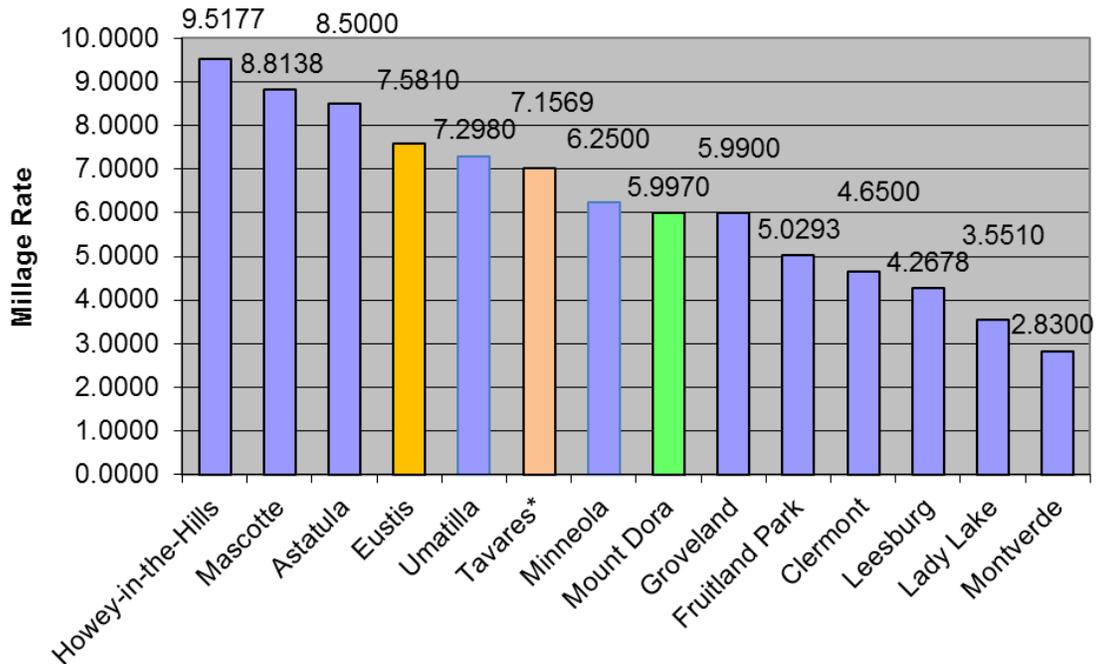


## MILLAGE COMPARISONS OF ALL CITIES IN LAKE COUNTY

City	2011-12	2012-13	2013-14	2014-15	2015-16
Astatula	4.8500	6.5000	6.5000	7.5000	8.5000
Clermont	3.1420	3.1420	3.1420	3.7290	4.6500
Eustis	5.6849	6.2432	6.7158	7.5810	7.5810
Fruitland Park	4.3600	4.3284	4.6442	4.7371	5.0293
Groveland	5.1800	5.6000	5.6000	5.9900	5.9900
Howey-in-the-Hil	7.0000	8.0000	8.6965	9.5177	9.5177
Lady Lake	3.2808	3.2808	3.2808	3.7500	3.5510
Leesburg	4.3179	4.3179	4.3179	4.3179	4.2678
Mascotte	7.9800	9.6147	9.6147	9.3000	8.8138
Minneola	5.4826	6.5716	6.3000	6.2500	6.2069
Montverde	2.8300	2.8300	2.8300	2.8300	2.8300
Mount Dora	5.0190	5.3891	5.6667	5.9970	5.9970
Tavares*	6.9500	6.8900	6.4462	7.1569	7.0234
Umatilla	6.8795	7.6419	8.2480	7.2980	7.2980

\* Includes voted debt service millage

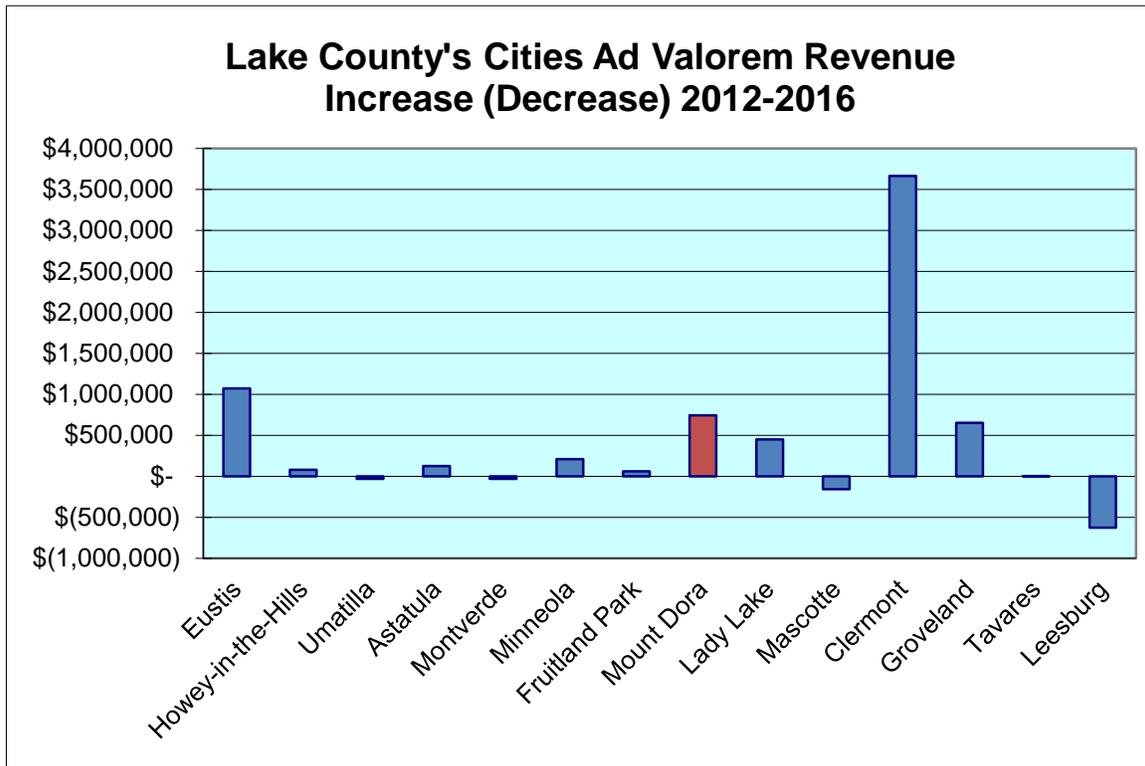
**Lake County Cities Millage Rates 2015-16**



\* Includes debt service millage

## LAKE COUNTY'S CITIES AD VALOREM TAX REVENUE 2012-2016

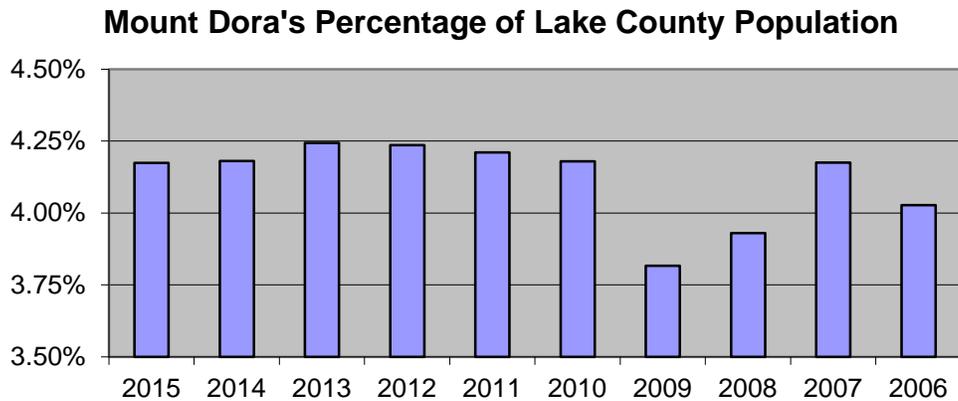
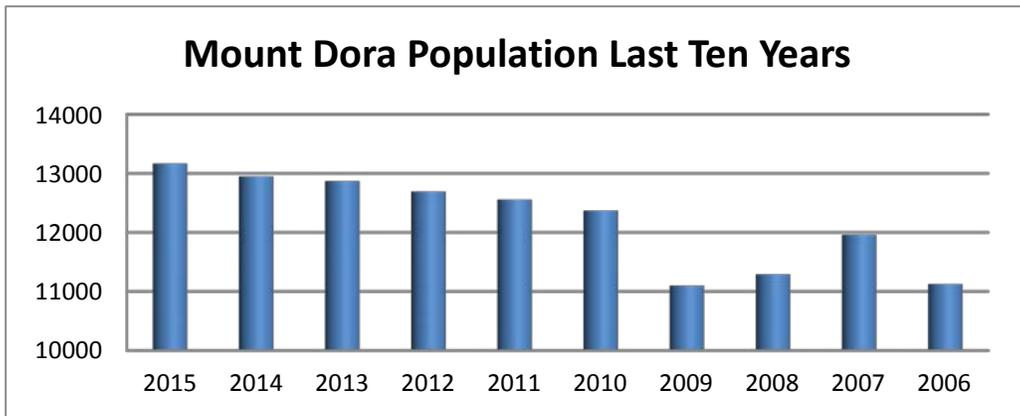
TAXING AUTH.	2011-12	2012-13	2013-14	2014-15	2015-16	Inc./(Dec.)
Eustis	4,589,281	4,588,885	4,669,384	5,469,696	5,662,150	1,072,869
Lady Lake	2,569,073	2,503,204	2,493,960	3,022,424	3,019,878	450,805
Mount Dora	4,381,130	4,450,706	4,556,665	4,972,677	5,128,585	747,455
Clermont	5,700,106	5,323,132	5,312,462	6,777,408	9,365,871	3,665,764
Minneola	2,029,914	2,070,855	1,882,444	2,061,324	2,240,048	210,135
Astatula	254,337	301,881	273,582	327,030	383,077	128,740
Howey-in-the-Hil	578,461	558,886	553,479	627,142	659,556	81,095
Montverde	243,946	204,838	201,572	209,686	215,454	(28,493)
Umatilla	840,984	834,372	839,125	776,392	810,736	(30,248)
Fruitland Park	755,040	682,154	686,598	749,335	819,300	64,260
Mascotte	1,053,011	1,024,622	855,177	885,265	896,160	(156,851)
Groveland	2,332,648	2,188,817	2,038,447	2,506,787	2,985,998	653,350
Tavares	4,461,881	4,094,291	3,690,007	4,322,114	4,463,454	1,574
Leesburg	5,227,825	4,786,412	4,577,612	4,603,706	4,602,786	(625,039)



# LAKE COUNTY VS MOUNT DORA POPULATION GROWTH LAST TEN YEARS

## POPULATION

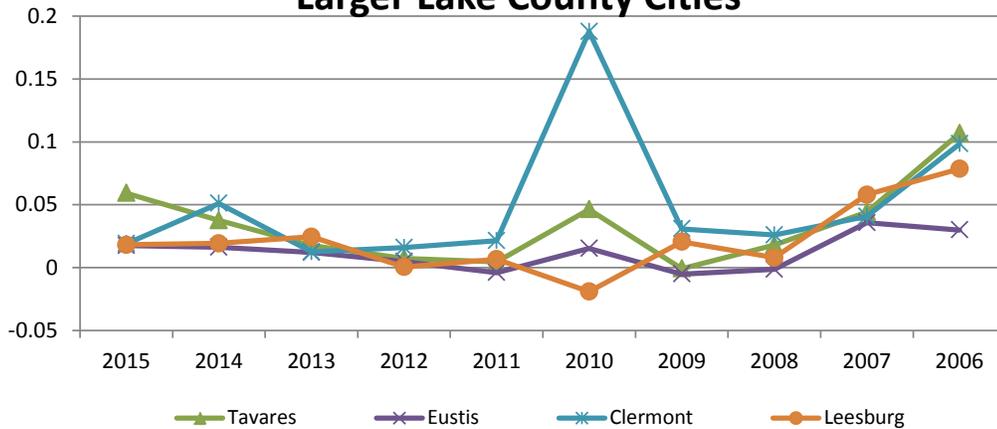
F/Y/E	Lake County	% Inc.	Mount Dora	% Inc.
2006	276,258	5.34%	11,125	2.07%
2007	286,499	3.71%	11,961	7.51%
2008	287,280	0.27%	11,290	-5.61%
2009	290,810	1.23%	11,100	-1.68%
2010	295,952	1.77%	12,370	11.44%
2011	298,265	0.78%	12,557	1.51%
2012	299,677	0.47%	12,693	1.08%
2013	303,317	1.21%	12,870	1.39%
2014	309,736	2.12%	12,949	0.61%
2015	315,464	1.85%	13,167	1.68%



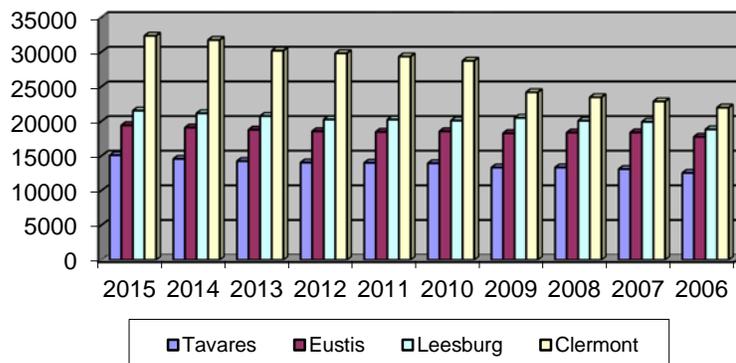
# TEN YEARS OF GROWTH FOR THE LARGER CITIES IN LAKE COUNTY

F/Y/E	Population							
	Tavares	% Increase	Eustis	% Increase	Leesburg	% Increase	Clermont	% Increase
2015	15,106	5.93%	19,432	1.75%	21,547	1.81%	32,348	1.90%
2014	14,582	3.76%	19,098	1.61%	21,163	1.94%	31,745	5.11%
2013	14,260	1.75%	18,795	1.21%	20,761	2.46%	30,201	1.25%
2012	14,054	0.74%	18,571	0.48%	20,263	0.06%	29,827	1.60%
2011	14,015	0.46%	18,483	-0.40%	20,251	0.67%	29,358	2.14%
2010	13,951	4.64%	18,558	1.52%	20,117	-1.90%	28,742	18.77%
2009	13,333	-0.08%	18,280	-0.52%	20,506	2.06%	24,199	3.08%
2008	13,344	1.80%	18,375	-0.14%	20,093	0.80%	23,476	2.60%
2007	13,108	4.43%	18,401	3.57%	19,934	5.80%	22,882	4.08%
2006	12,552	10.69%	17,766	3.00%	18,841	7.87%	21,986	9.84%

### % of Population Growth Larger Lake County Cities



### Larger Cities Population in Lake County



## Financial Trends

This section of the budget identifies the factors that affect the financial condition of the City and presents these factors in order to help facilitate meaningful analysis and measurement. The presentation of financial trends serves as a management tool by pulling together information from the City's budgetary and financial reports and combining this information with relevant economic and demographic data. The result is a report based on a series of financial indicators that, when presented over time, can be used to monitor changes in financial conditions and alert City officials and management to future potential financial problems.

The financial trend analysis presented encompasses three primary factors that affect the City's financial condition:

- Environmental factors
- Organizational factors
- Financial factors

These factors have been organized into five categories:

- **Growth Trends**

The growth indicators presented provide information about trends in the City that influence the City's overall financial performance.

- **Revenue Trends**

Revenue trends for the General Fund provide analysis of the City's property and sales tax base. Significant revenue sources for other funds, such as Electric, Water and Wastewater, Sanitation and Stormwater are also presented.

- **Expenditure Trends**

Expenditure trends portray only a portion of the City's financial picture. Analyzed in conjunction with revenue trends, expenditure trends analysis portrays the relationship between revenue and expenditures.

- **Balance Sheet Trends**

Balance sheet trends focus on the City's General Fund and Enterprise Funds. Depiction of these trends over a period of time provides insight into how much wealth the City has accumulated over time.

- **Debt Service Trends**

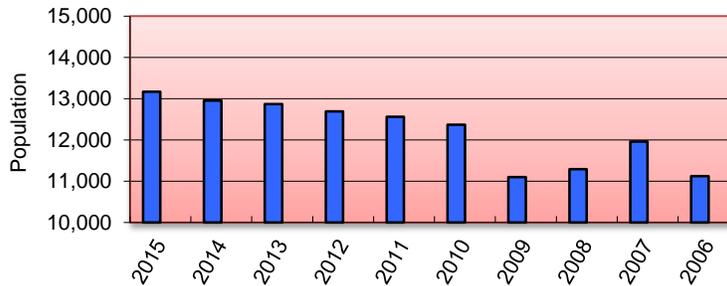
Debt service trends provide an overview of the City's debt. The City's internal policies limit the amount of debt that the City can acquire. These indicators may include general debt ratio to taxable property value, total debt ratio to taxable property value or debt service expenditure ratio to general expenditures.

**Population**

**Trend: Growth**

Changes in population can have a direct effect on City revenues as many intergovernmental revenues are distributed on a per capita basis and population is, at least indirectly, related to such issues as employment, income and property values. Increases in population can create immediate demand for new capital outlay, higher levels of services and increased personnel even though associated revenues aren't typically realized until after many of the resulting increases in expenditures are incurred.

**Mount Dora Population Trend Last Ten Years**



Source: Bureau of Business Economic Research of the University of Florida

Over the past ten years, the City has experienced an 18.4% increase in population. However, in 2008 and 2009, there was a decline in the population probably due to a change in the method that the population was calculated. Since several of the revenue sharing income is based upon population, the City's population level compared to other cities is very important. Although the increase in the last ten years is significant, it has been lower than most of the surrounding areas.

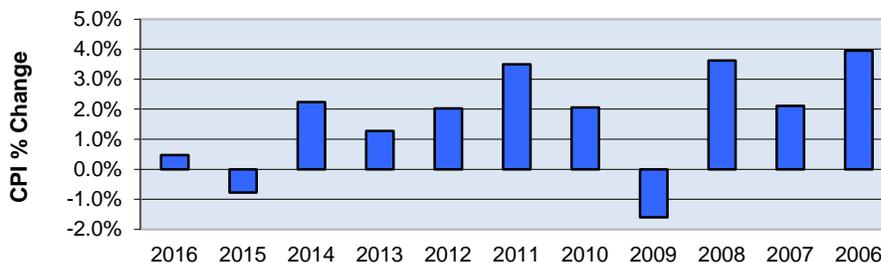
**Inflation**

**Trend: Growth**

The Consumer Price Index (CPI) is the most widely recognized and used measure of price level changes for consumer goods and services.

The rate of inflation has been relatively low after turning negative in 2009. It has started to increase 2.90% last year, and this has temporarily been reduced, mostly due to lower oil prices. Most economists project a rise in inflation for future due to the stimulus program and lower unemployment. The amount of the increase will depend on the extent of the economy recovery, the money supply and the federal deficit.

**Annual CPI Change  
(using April data)**



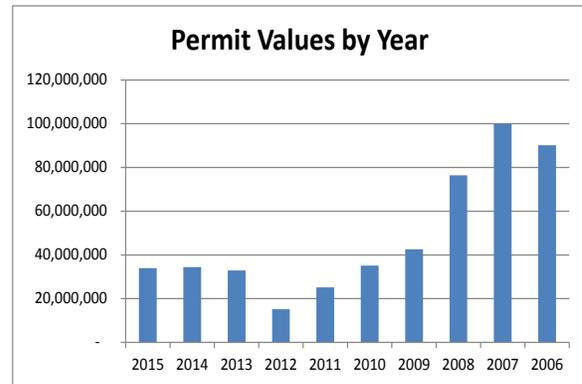
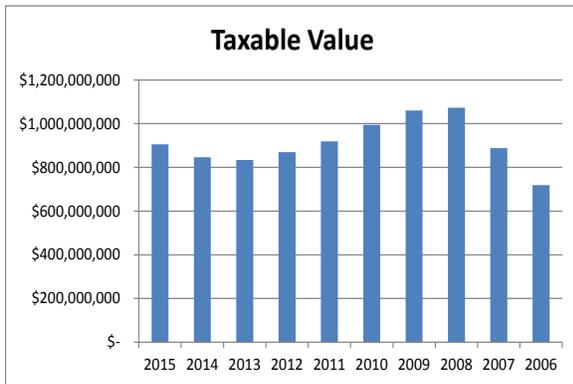
Source: U.S. Bureau of Labor Statistics, South Urban Area, All Items, Annual CPI

**Residential Building Trend**

**Trend: Growth**

It is generally agreed that the net cost of servicing residential development is higher than the net cost of servicing commercial development. The ideal situation would be to have sufficient commercial development to offset the costs of residential development. Although in recent years, the City has experienced some commercial growth, it has not been substantial. Despite six straight years of decline, the residential growth is anticipated to increase at a faster pace than commercial growth. Analysis of annual number of residential permits issued compared to the City's total assessed property tax value is an indicator of the residential growth. There were 63 residential building permits issued in 2014, which is well below the 10 year average of 104 permits.

During the the last ten years, assessed property values have increased from \$718,914,524 in 2005 to \$873,310,598 in 2014, an increase of more than 22%. Overall taxable property values are expected to increase slightly due to recent increases in housing values and construction. Still, the affects of Amendment One and subsequent state action governing property values have had a major impact in assessed property values.



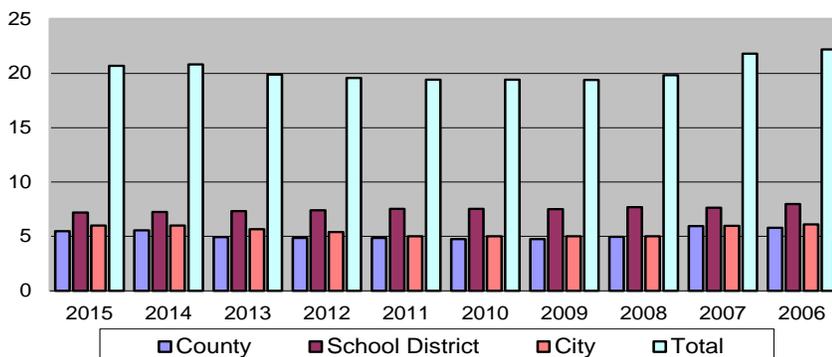
Source: City's Comprehensive Annual Financial Report

**Millage Rates**

**Trend: Revenue**

The 6.181 millage rate for the City remained constant from 1996 to 2005. As property values increased in 2005 to 2007, the City was able to reduce the rate from 6.181 to 5.019 per \$1,000 of assessed value. From 2008 to 2011 the rate again remained constant, but the revenues dropped to a point, where the millage was raised to 5.667 for FYE 2013. Continued increased costs versus small increase in property values will apply pressure to increase the millage rate in the future.

**Millage Rates - Last Ten Years**

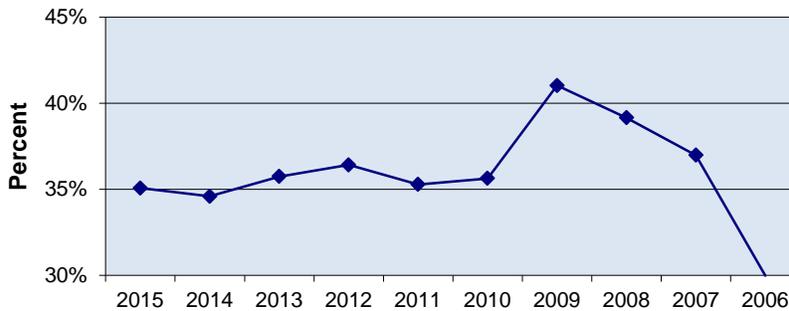


**General Fund Revenues**

**Trend: Revenue**

General Fund Revenues are mainly dependent upon the City's property tax values and represent funds that are available for general government functions, such as police and fire protection, parks and recreation, transportation and cultural activities. This chart represents property tax as a percent of General Fund Operating Revenue indicating the City's ability to obtain a significant amount of its revenue from sources other than property taxes. After revenues increased dramatically due to climbing property values, the percentage has dropped from 39.58% in FYE 2009 to 36.7% in FYE 2015.

**Ad Valorem Tax Revenue as Percentage of Total General Fund Revenues**



Source: City's Comprehensive Annual Financial Report

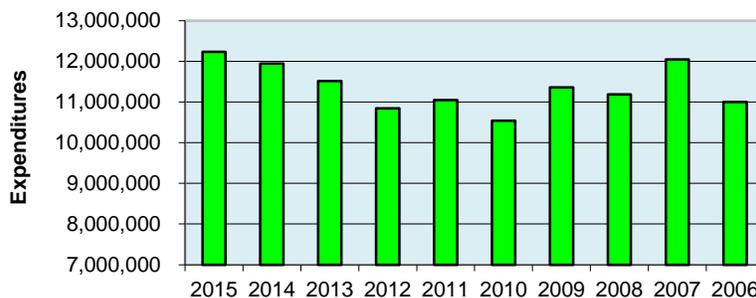
**General Fund Expenditures**

**Trend: Expenditure**

In the past, expenditure trends for public safety, transportation, general government, and culture and recreation have shown steady increases, indicating the City's on-going commitment to providing a safe and friendly environment to its citizens.

In 2008, a new trend started to develop reflecting the lower tax revenues due to tax limiting constitutional amendments and legislation plus the recession. Lower revenues dictated lower expenses. FYE 2015 expenditures are still lower than FYE 2006 expenditures. However, there is a trend to higher costs unless changes are made to how services are delivered. Although recently. The City has seen positive changes to the pension plan structure, personnel costs including health insurance, continue to put pressure on every department's budget. Gas and Oil prices have also remained low for a very long time.

**General Fund Expenditures including Transfers**

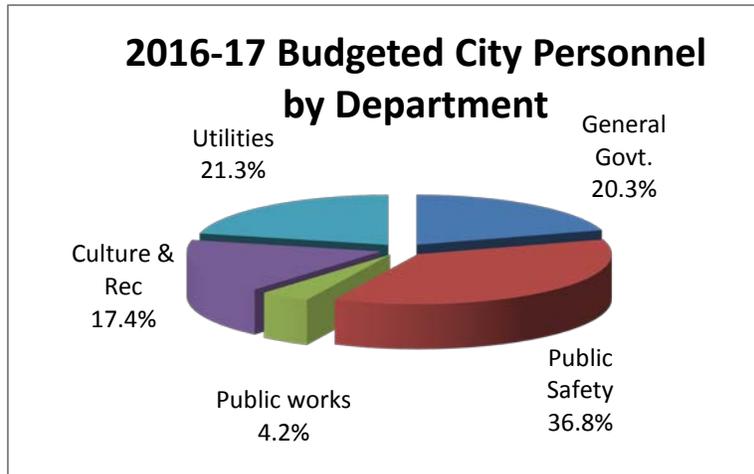


Source: City's Comprehensive Annual Financial Report

**Personnel Distribution**

**Trend: Expenditure**

From FYE 2006 (218.51 FTE's) to FYE 2012 (203.26 FTE's), the City eliminated 15.25 positions. The current FTE's for FYE 2017 is budgeted for 215.62. As the economy has improved and increased services recognizes the City has judiciously added personnel. During the current period, fire has added 1 lieutenant; building maintenance added 2.30, customer service added 0.28, human resources added 0.35 and Finance added 0.30 personnel totaling 4.36 FTE's. The current total of General Fund employees is 155.43 FTEs versus high of 164.89 in 2007. The Stormwater fund added 1 full time employee which will start at mid-year.

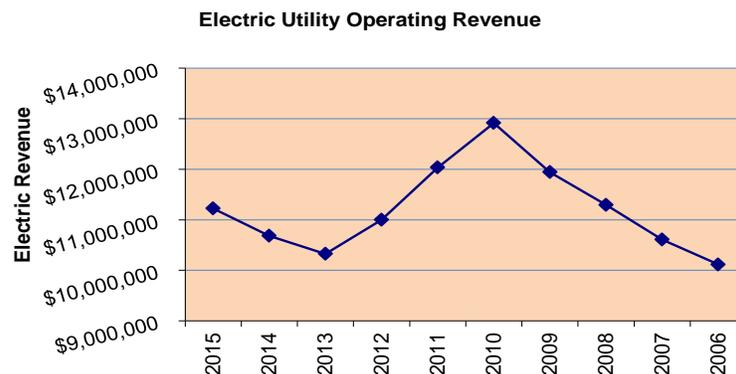


**Electric Utility Revenue**

**Trend: Revenue**

In 2008, the City conducted its first rate study since 1991 and adopted a revised rate structure. The full effect of that rate structure was felt in the 2009-10 and the following years. The rates provide for a quicker adjustment for the cost of power, which were rising dramatically from 2007 to 2010. Revenues have decreased due to lower power cost and rebate of nuclear power plant costs by Duke Energy. This last year, usage was up partially due to new customers.

As of September 30, 2015, the top five Electric Utility customers were Mount Dora High School, Mount Dora Middle School, Mount Dora Water Department, the National Deaf Academy, and Triangle Elementary School. In 2010, the largest electric user, Publix Super Markets moved operations outside the City's service area.

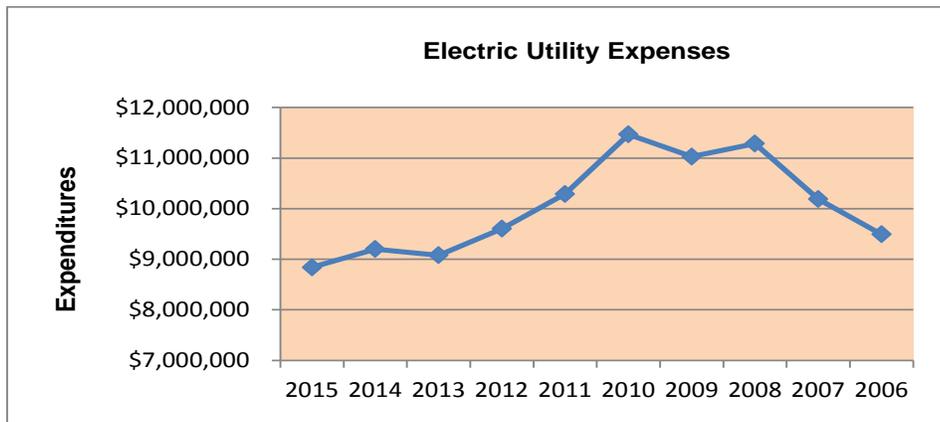


Source: City's Comprehensive Annual Financial Report

**Electric Utility Expenses****Trend: Expenditure**

The City currently purchases bulk power from Duke Energy, Inc. at a wholesale rate which allows the City to pass the bulk rate savings on to its customers. This represents over 72.6% of all expenses for the FYE 2104. The contract with Duke Energy, Inc. will expire at the end of December 2017.

From 2006 to 2010, the City experienced a dramatic increase in Electric Utility operating expenses due to increasing fuel costs. Since that time Fuel cost has been on a downward trend. Eventually this trend will reverse.

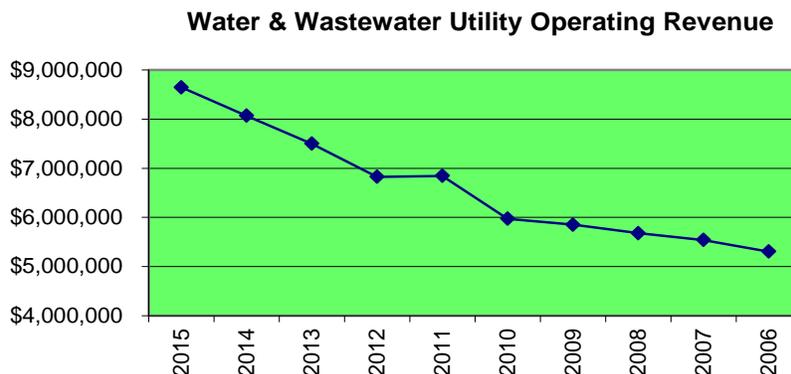


Source: City's Comprehensive Annual Financial Report

**Water and Wastewater Utility Revenue****Trend: Revenue**

As the City's population base increases, the water demand will increase as well. In order to meet this increasing demand, the City continues to focus on water conservation as well as alternative water supplies. The eastside water plant was completed in 2014. A variety of improvements and expansion projects are included in this year's budget. A rate study was completed in March of 2016, which increased April rates by 12.7% with another increase of 12.9% for April of 2017. Utility rate increases will be under 3.5% for the following three years. This will allow the City to be in a position to fund the necessary relocation and expansion projects and be in a solid cash position at the end of five year period.

As of September 30, 2015 the top five Water and Wastewater Utility customers were Waterman Communities, Inc., LTD, Lakes of Mount Dora HOA, City of Mount Dora, Sullivan Ranch HOA and Spring Harbor, LDT.



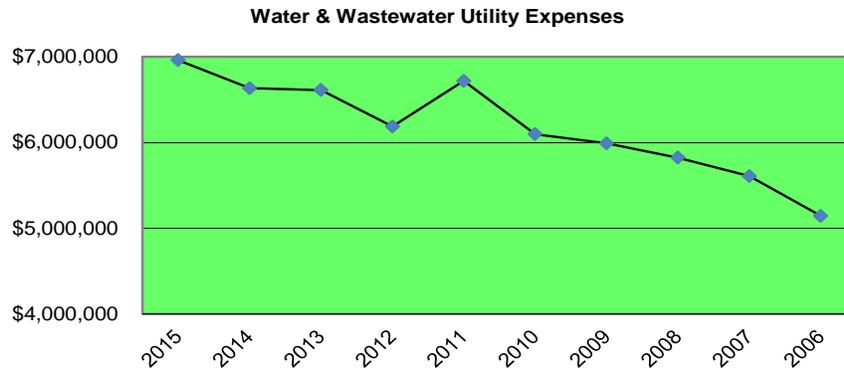
Source: City's Comprehensive Annual Financial Report

## Water and Wastewater Utility Expenses

Trend: Expenditure

The City has been experiencing large increases in Water and Wastewater Utility expenses for over the last ten years. These increases are attributed to, in large part, to the operation of a second wastewater plant and an increase cost to serve a large customer base.

Current debt for the Water and Wastewater Fund is comprised of Utility Revenue Bond issue, Series 2006 and a new debt of \$7,560,000 secured in 2014, that is payable from and secured by a pledge of the revenues derived from operation of the Water and Wastewater Systems.



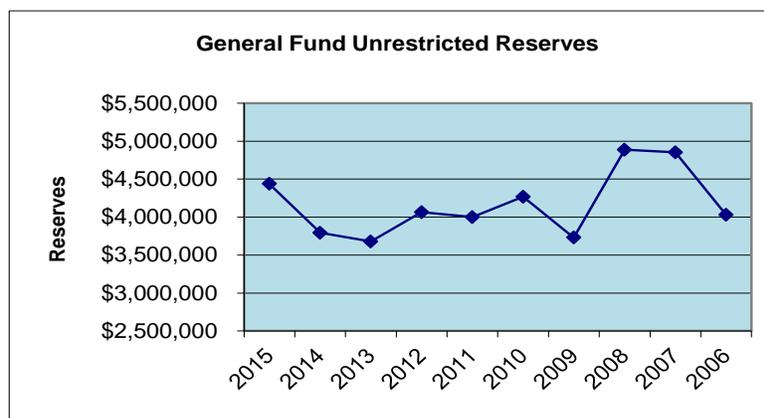
Source: City's Comprehensive Annual Financial Report

## Unrestricted General Fund Balances

Trend: Balance Sheet

The amount of the General Fund's reserves can affect the City's ability to withstand financial emergencies. Also, it can affect its ability to accumulate funds for capital projects without having to issue debt. Healthy reserves allow the City to meet financial obligations and unanticipated events. Higher reserves may improve the City's bond rating, which translates into lower interest rates or provide funding for one-time projects.

In 2009, due to larger than required reserves, the City used \$690,000 of reserves to reduce outstanding general debt. In 2011, The City used \$340,000, \$420,250 and \$158,250 of reserves respectively to balance the 2012-13, 2013-14 and the 2014-15 General Fund operations. Since then the budgets presented to council has reflected a balanced budget which does not utilize reserves. The reserves are still significantly above the required City policy amount.

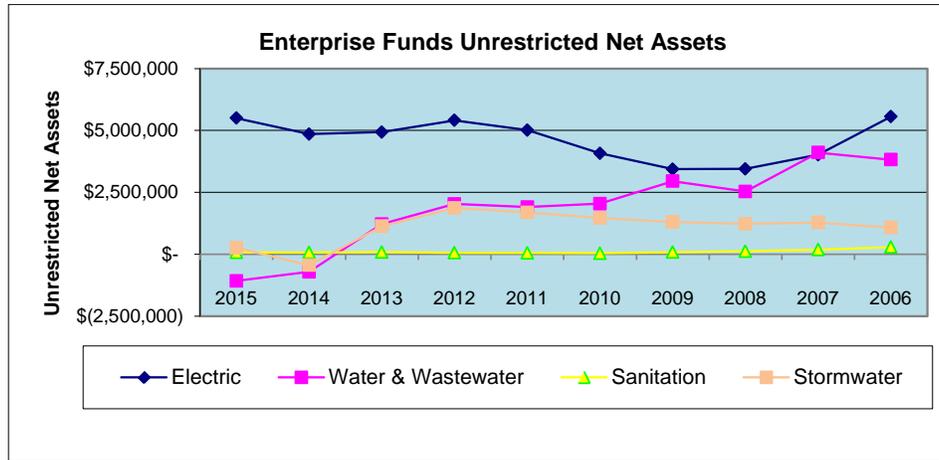


Source: City's Comprehensive Annual Financial Report

**Unrestricted Utility Fund Net Assets**

**Trend: Balance Sheet**

The City engages in business-type activities by providing electric, water and wastewater and stormwater services. In these funds, the goal is to recover, in whole the cost of providing the individual services. These funds are referred to as proprietary, or enterprise, funds, meaning they are accounted for more like a typical business than a governmental fund and are financed primarily through user charges for services. Sanitation Fund keeps minimal reserve balance as the service is contract with a private company. Water/wastewater and Stormwater Unrestricted Net Assets have entered the negative area due to large capital projects in the last two years.



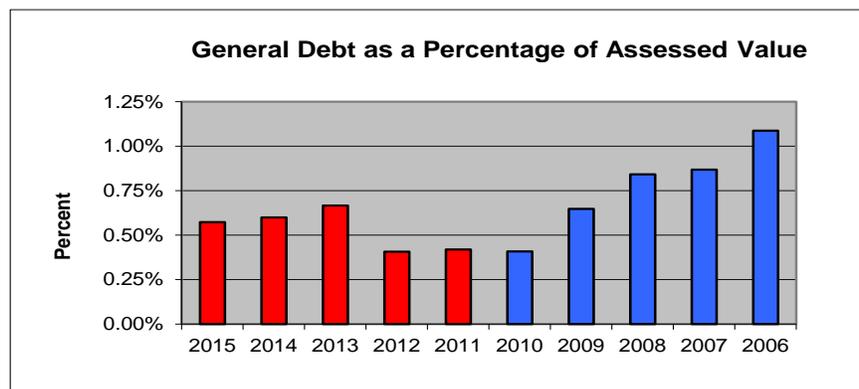
Source: City's Comprehensive Annual Financial Reports

**Debt Service Obligations**

**Trend: Debt Service**

The City's General Fund has three outstanding debt issues at this time. The current outstanding debt is the Improvement Refunding Revenue Bonds, 2011, Community Redevelopment Note, 2013 and a small short term note for purchase of police vehicles. The total General Fund Debt, excluding compensated balances and Other Post Employment Obligations is \$5,193,882 as of 9/30/15.

Even though the City has recently begun to take a more aggressive approach toward capital improvements, the City's debt as a percentage of assessed value has steadily decreased. The City continues to make financial arrangements that lower our debt service payments at a time when the budget revenues are limited.



Source: City's Comprehensive Annual Financial Report

**Debt Ratio Trends**

**Trend: Debt Service**

The City strives to maintain minimum debt service percentages for total debt compared to ad valorem tax, total General Fund Debt compared to taxable property values, etc. Additionally, the City is required to meet and maintain certain debt service revenue coverage tests. The chart below depicts the City's various debt service percentages and ratios for the most recent five years and the comparison to the current City's Debt Policy.

<b>RATIO</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b><u>Debt Tax Rate to Total Ad Valorem</u></b>					
Levied Property Tax	0.0000	0.0000	0.0000	0.0000	0.0000
Ad Valorem Tax Rate	5.0190	5.0190	5.6667	5.9970	5.9970
Percentage	0.00%	0.00%	0.00%	0.00%	0.00%
Maximum under Current Policy	25.00%	25.00%	25.00%	25.00%	25.00%
<b><u>Gen. Debt to Taxable Property Value</u></b>					
General Debt*	7,311,640	7,675,528	7,616,047	10,739,005	9,823,247
Taxable Property Value	869,338,754	833,844,478	846,344,428	873,310,598	906,012,014
Percentage	0.84%	0.92%	0.90%	1.23%	1.08%
Maximum under Current Policy	3.00%	3.00%	3.00%	3.00%	3.00%
<b><u>Total General Debt to Tax. Prop. Value</u></b>					
Total Debt*	16,783,192	16,776,758	16,014,245	15,778,437	14,917,483
Taxable Property Value	869,338,754	833,844,478	846,344,428	873,310,598	906,012,014
Percentage	1.93%	2.01%	1.89%	1.81%	1.65%
Maximum under Current Policy	5.00%	5.00%	5.00%	5.00%	5.00%
<b><u>Capitalized Leases to General Debt</u></b>					
Capitalized Lease Debt	-	-	-	-	-
General Debt*	7,311,640	7,675,528	7,616,017	10,739,006	9,823,246
Percentage	0.00%	0.00%	0.00%	0.00%	0.00%
Maximum under Proposed Policy	4.00%	4.00%	4.00%	4.00%	4.00%
<b><u>Debt Service to General Expenditures</u></b>					
Current General Debt Service	715,923	622,470	608,791	649,258	539,257
General Expenditures	12,599,589	12,063,554	12,951,526	13,010,021	14,728,192
Percentage	5.68%	5.16%	4.70%	4.99%	3.66%
Maximum under Current Policy	5.00%	5.00%	5.00%	5.00%	5.00%

\*includes outstanding bonds, notes, leases, compensated absences, OPEB plus Net Pension Liability as of 2015.

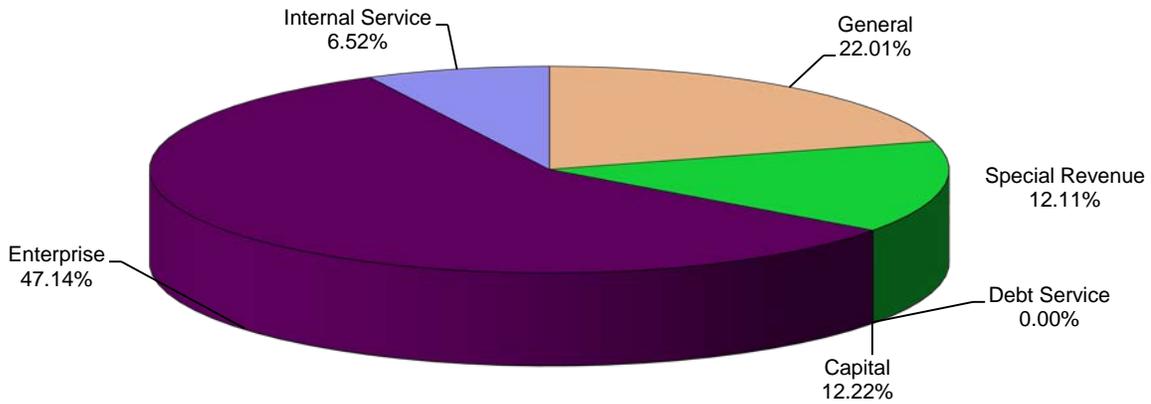
## Debt Ratio Trends

Trend: Debt Service

<b>RATIO</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b><u>Water &amp; Waste. Debt to Net Assets</u></b>					
Water & Wastewater Debt	8,385,000	7,875,000	7,345,000	14,355,000	13,952,575
Net Assets	26,763,182	27,069,464	28,229,010	30,181,583	31,360,831
Percentage	31.33%	29.09%	26.02%	47.56%	44.49%
Maximum under Current Policy	100.00%	100.00%	100.00%	100.00%	100.00%
<b><u>Revenue Coverage Test</u></b>					
Net Revenues	2,216,741	2,445,253	2,647,981	3,176,565	3,791,608
Debt Service	822,664	823,517	818,585	816,705	1,161,127
Coverage	2.69	2.97	3.23	3.89	3.27
Minimum under Current Policy	1.10	1.10	1.10	1.10	1.10
<b><u>Revenue Cov. Test with Impact Fees</u></b>					
Net Revenues plus Impact Fees	2,738,271	3,098,979	3,942,735	4,378,828	4,852,302
Debt Service	822,664	823,517	818,585	816,705	1,161,127
Coverage	3.33	3.76	4.82	5.36	4.18
Minimum under Current Policy	1.20	1.20	1.20	1.20	1.20

The FYE 2016-17 total budgeted revenues increased \$10,511,478 or approximately 20.85% versus FYE 2015-16 total budgeted revenues. This year's allocations were not distributed to the General Fund as in previous years. The utility and special revenue funds transfer direct allocations to the General Fund in the amount of \$2,364,750. Estimated capital projects totaling \$6,062,050 provide the largest increase, while the Water/wastewater fund increase is attributed to a rate increase which went into effect in April of 2016 and will occur again in April of 2017. The higher cost of providing health care accounts for the increase in the internal service funds. With the City's population continues to grow and sales tax revenues growing, this is increasing intergovernmental revenues. Ad valorem tax revenue has slowed due to the effects of Constitution Tax Limitations, State Legislative action and the economy.

**Total Budgeted Revenues by Fund Group  
2016-17**



Source: City's Budgets

**Comparison with the Prior Year's Total Revenues by Fund Group\***

Funds	Budget 2016-17		Budget 2015-16		% change FY 17 to FY 16
	\$	% of total	\$	% of total	
General	10,914,296	22.01%	8,049,250	20.60%	35.59%
Special Revenue	6,003,671	12.11%	5,639,250	14.43%	6.46%
Debt Service	1,150	0.00%	1,150	0.00%	0.00%
Capital	6,062,050	12.22%	50	0.00%	N/A
Enterprise	23,379,550	47.14%	22,487,650	57.54%	3.97%
Internal Service	3,231,261	6.52%	2,903,150	7.43%	11.30%
<b>Total All Funds</b>	<b>\$ 49,591,978</b>	<b>100.00%</b>	<b>\$ 39,080,500</b>	<b>100.00%</b>	<b>26.90%</b>

\*Excluding Transfer

**Expenditures****Trend: Expenditure**

FYE 2016-17 total budgeted expenditures decreased approximately \$8,711,306 or 21.64% versus the 2015-16 budgeted expenditures. The increase in expenditures for the General Fund was mainly due a new method of allocations. No allocation were made between programs for the first time which increased expenditures \$2,154,049; however this is offset by a similar amount being transferred in from enterprise funds. In the Enterprise Funds, the budgeted electric power costs decreased, while Water/Wastewater operating costs increase. The decrease in the Special Revenue Fund is largely due to a lesser amount being expended from the Parks Impact Fund as compared to the previous year. The Internal Service Funds, health insurance was projected to increase to cover the higher cost of medical bills in FYE 2017.

Source: City's Annual Budgets

**Comparison of the Prior Year's Total Expenditures by Fund Group\***

Funds	Budget 2016-17	% of total	Budget 2015-16	% of total	% change FY 17 to FY 16
General	\$ 15,465,342	31.59%	\$ 12,369,800	30.73%	25.02%
Special Revenue	3,988,389	8.15%	4,729,650	11.75%	-15.67%
Debt Service	319,700	0.65%	319,500	0.79%	0.06%
Capital	6,062,000	12.38%	-	0.00%	N/A
Enterprise	20,075,265	41.00%	20,039,400	49.79%	0.18%
Internal Service	3,047,700	6.23%	2,789,100	6.93%	9.27%
<b>Total All Funds</b>	<b>\$ 48,958,396</b>	<b>100.00%</b>	<b>\$ 40,247,450</b>	<b>100.00%</b>	<b>21.64%</b>

\*Excluding Transfers

**City of Mount Dora**  
**Improvement Refunding Revenue Bonds, Series 2011**  
**Annual Debt Service - Interest Rate 1.96%**

<b>Period Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Debt Service</b>
3/31/12	\$ -	\$ 37,217.41	\$ 37,217.41
9/30/12	246,800.00	35,445.15	282,245.15
3/31/13	-	33,038.85	33,038.85
9/30/13	253,400.00	33,038.85	286,438.85
3/31/14	-	30,568.20	30,568.20
9/30/14	258,300.00	30,568.20	288,868.20
3/31/15	-	28,049.78	28,049.78
9/30/15	263,300.00	28,049.78	291,349.78
3/31/16	-	25,482.60	25,482.60
9/30/16	268,500.00	25,482.60	293,982.60
3/31/17	-	22,864.73	22,864.73
9/30/17	273,700.00	22,864.73	296,564.73
3/31/18	-	20,196.15	20,196.15
9/30/18	279,100.00	20,196.15	299,296.15
3/31/19	-	17,474.93	17,474.93
9/30/19	284,500.00	17,474.93	301,974.93
3/31/20	-	14,701.05	14,701.05
9/30/20	290,000.00	14,701.05	304,701.05
3/31/21	-	11,873.55	11,873.55
9/30/21	295,700.00	11,873.55	307,573.55
3/31/22	-	8,990.48	8,990.48
9/30/22	301,500.00	8,990.48	310,490.48
3/31/23	-	6,050.85	6,050.85
9/30/23	307,300.00	6,050.85	313,350.85
3/31/24	-	3,054.68	3,054.68
9/30/24	313,300.00	3,054.68	316,354.68
<b>Total</b>	<b>\$ 3,635,400.00</b>	<b>\$ 517,354.26</b>	<b>\$ 4,152,754.26</b>

**City of Mount Dora**  
**CRA Bonds, Series 2013**  
**Annual Debt Service - Interest Rate 2.17%**

<b>Period Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Debt Service</b>
1/1/14	\$ 66,000.00	\$ 31,947.22	\$ 97,947.22
7/1/14	72,000.00	26,408.90	98,408.90
1/1/15	73,000.00	25,627.70	98,627.70
7/1/15	74,000.00	24,835.65	98,835.65
1/1/16	74,000.00	24,032.75	98,032.75
7/1/16	75,000.00	23,229.85	98,229.85
1/1/17	76,000.00	22,416.10	98,416.10
7/1/17	77,000.00	21,591.50	98,591.50
1/1/18	78,000.00	20,756.05	98,756.05
7/1/18	78,000.00	19,909.75	97,909.75
1/1/19	79,000.00	19,063.45	98,063.45
7/1/19	80,000.00	18,206.30	98,206.30
1/1/20	81,000.00	17,338.30	98,338.30
7/1/20	82,000.00	16,459.45	98,459.45
1/1/21	83,000.00	15,569.75	98,569.75
7/1/21	84,000.00	14,669.20	98,669.20
1/1/22	85,000.00	13,757.80	98,757.80
7/1/22	85,000.00	12,835.55	97,835.55
1/1/23	86,000.00	11,913.30	97,913.30
7/1/23	87,000.00	10,980.20	97,980.20
1/1/24	88,000.00	10,036.25	98,036.25
7/1/24	89,000.00	9,081.45	98,081.45
1/1/25	90,000.00	8,115.80	98,115.80
7/1/25	91,000.00	7,139.30	98,139.30
1/1/26	92,000.00	6,151.95	98,151.95
7/1/26	93,000.00	5,153.75	98,153.75
1/1/27	94,000.00	4,144.70	98,144.70
7/1/27	95,000.00	3,124.80	98,124.80
1/1/28	96,000.00	2,094.05	98,094.05
7/1/28	97,000.00	1,052.45	98,052.45
<b>Total</b>	<b>\$ 2,500,000.00</b>	<b>\$ 447,643.27</b>	<b>\$ 2,947,643.27</b>

**City of Mount Dora  
First National Bank Loan - 2015  
Annual Debt Service**

**Interest rate: 3.10%**

<b>Period Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Remaining Balance</b>
4/9/15	-	-	-	365,282.00
4/9/16	121,757.00	11,473.52	133,230.52	243,525.00
4/9/17	121,760.61	7,646.63	129,407.24	121,764.38
4/9/18	121,764.38	3,819.57	125,583.95	0.00
<b>Total</b>	<b>\$ 365,282.00</b>	<b>\$ 22,939.71</b>	<b>\$ 388,221.71</b>	<b>\$ 365,289.38</b>

**City of Mount Dora  
2006 Water and Wastewater Bonds  
Annual Debt Service**

**Dated 1/17/06**

**Interest rate: 3.74%**

<b>Period Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Debt Service</b>
4/1/06	\$ -	\$ 72,995.45	\$ 428,108.45
10/1/06	45,000.00	180,515.80	222,556.50
4/1/07	-	179,529.35	176,715.00
10/1/07	45,000.00	179,660.25	221,715.00
4/1/08	-	178,804.72	175,873.50
10/1/08	50,000.00	178,804.73	225,873.50
4/1/09	-	176,882.26	174,938.50
10/1/09	475,000.00	177,854.14	649,938.50
4/1/10	-	166,056.00	166,056.00
10/1/10	495,000.00	166,056.00	661,056.00
4/1/11	-	156,799.50	156,799.50
10/1/11	510,000.00	156,799.50	666,799.50
4/1/12	-	147,262.50	147,262.50
10/1/12	530,000.00	147,262.50	677,262.50
4/1/13	-	137,351.50	137,351.50
10/1/13	550,000.00	137,351.50	687,351.50
4/1/14	-	127,066.50	127,066.50
10/1/14	570,000.00	127,066.50	697,066.50
4/1/15	-	116,407.50	116,407.50
10/1/15	595,000.00	116,407.50	711,407.50
4/1/16	-	105,281.00	105,281.00
10/1/16	615,000.00	105,281.00	720,281.00
4/1/17	-	93,780.50	93,780.50
10/1/17	640,000.00	93,780.50	733,780.50
4/1/18	-	81,812.50	81,812.50
10/1/18	660,000.00	81,812.50	741,812.50
4/1/19	-	69,470.50	69,470.50
10/1/19	690,000.00	69,470.50	759,470.50
4/1/20	-	56,567.50	56,567.50
10/1/20	715,000.00	56,567.50	771,567.50
4/1/21	-	43,197.00	43,197.00
10/1/21	740,000.00	43,197.00	783,197.00
4/1/22	-	29,359.00	29,359.00
10/1/22	770,000.00	29,359.00	799,359.00
4/1/23	-	14,960.00	14,960.00
10/1/23	800,000.00	14,960.00	814,960.00
<b>Total</b>	<b>\$ 9,495,000.00</b>	<b>\$ 4,351,461.95</b>	<b>\$ 13,846,461.95</b>

**City of Mount Dora  
2014 Water and Wastewater Bonds  
Annual Debt Service**

**7/18/14**

**Interest rate: 2.95%**

---

Period Ending	Principal	Interest	Debt Service
4/1/15	-	156,733.50	156,733.50
10/1/15	76,000.00	111,510.00	187,510.00
4/1/16	-	110,389.00	110,389.00
10/1/16	125,000.00	110,389.00	235,389.00
4/1/17	-	108,545.25	108,545.25
10/1/17	128,000.00	108,545.25	236,545.25
4/1/18	-	106,657.25	106,657.25
10/1/18	136,000.00	106,657.25	242,657.25
4/1/19	-	104,651.25	104,651.25
10/1/19	135,000.00	104,651.25	239,651.25
4/1/20	-	102,660.00	102,660.00
10/1/20	139,000.00	102,660.00	241,660.00
4/1/21	-	100,609.75	100,609.75
10/1/21	146,000.00	100,609.75	246,609.75
4/1/22	-	98,456.25	98,456.25
10/1/22	148,000.00	98,456.25	246,456.25
4/1/23	-	96,273.25	96,273.25
10/1/23	152,000.00	96,273.25	248,273.25
4/1/24	-	94,031.25	94,031.25
10/1/24	987,000.00	94,031.25	1,081,031.25
4/1/25	-	79,473.00	79,473.00
10/1/25	1,016,000.00	79,473.00	1,095,473.00
4/1/26	-	64,487.00	64,487.00
10/1/26	1,046,000.00	64,487.00	1,110,487.00
4/1/27	-	49,058.50	49,058.50
10/1/27	1,077,000.00	49,058.50	1,126,058.50
4/1/28	-	33,172.75	33,172.75
10/1/28	1,108,000.00	33,172.75	1,141,172.75
4/1/29	-	16,829.75	16,829.75
10/1/29	1,141,000.00	16,829.75	1,157,829.75
<b>Total</b>	<b>\$ 7,560,000.00</b>	<b>\$ 2,598,832.00</b>	<b>\$ 10,158,832.00</b>

---

This page left intentionally blank





## **Appendix A**

Historical Brief  
Features and Amenities  
Points of Interest  
City Profile  
Organizational Chart  
City Vision and Mission Statement  
City Goals and Objectives

This page left intentionally blank



## Historical Brief

The City was settled in 1874 by David M. Simpson. In 1880, it was named Royellou by the postmaster, Ross Tremain, after his children Roy, Ella and Louis. In 1883, with the opening of a two story hotel with 10 rooms, the City was renamed Mount Dora to correspond to the adjoining lake and the fact that the City sits on a plateau 184 feet above sea level and has the second highest elevation in the state. On March 25, 1910, it was incorporated as a town and the town was incorporated as a city on April 23, 1953.



*Historic Lakeside Inn*

In 1887, the first railroad service through Mount Dora began and by 1915, there were two passenger trains daily in each direction, which helped to stimulate the economy by bringing in tourists. The first orange packing plant was built in 1891 although surrounding groves were destroyed in both 1894 and 1895 due to severe freezes. The John P. Donnelly House, built in 1893 by the City's first mayor, was placed on the National Register of Historic Places in 1975.



*The Mount Dora railroad station in 1920*

The City of Mount Dora is empowered by the State to levy a property tax on both real and personal property within its boundaries. It is also empowered by State Statute to extend its corporate limits by annexation, which it has done from time to time. The City has entered into a Joint Planning Agreement with Lake County that defines the future City limits and the type of land uses that will be utilized in areas annexed in the future.

Mount Dora has the potential for future growth spreading from the Orlando-Metro (Orange County) area. Lake County shares its eastern border with Orange County, and the southern portion of Lake County has experienced explosive growth, particularly along the U.S. 27 corridor adjacent to Clermont. This growth is also felt in the northern portion of Lake County around Mount Dora. The City has approved housing developments in its joint planning area (JPA) with Lake County that will almost double the effective population of the City when the currently approved projects are finally completed and annexed into the city. In addition to residential growth in Mount Dora, commercial growth along U.S. 441 is expanding with the commercial out parcels on shopping center property or adjacent property. As expected, this growth will bring significant demands on City services but will not generate revenues commensurate with those demands for several years.



*The historic Donnelly House*



*The Historical Society Building*

## **Features and Amenities**

Located approximately 25 miles northwest of Orlando, Mount Dora has retained the flavor of a small town with many historic buildings, antique stores and numerous special events. Mount Dora has been recognized by

Florida Living Magazine as Florida’s friendliest small town and having the best antique shopping area in the state. In 2012, TopRetirement.com named Mount Dora as the “prettiest town in Florida”. In 2014, US Today named Mount Dora as the 4<sup>th</sup> Best Place in the US for retirement and the Florida Planning Association selected Mount Dora as the first winner of the “Greatest Places in Florida People’s Choice Award”; and the Smithsonian designated Mount Dora as a “Top 20 Visit for 2014”. As recently as September 2016 issue of Southern Living Magazine, we were named the Best Small Town in the South.

The City has a robust downtown district with a variety of antique and specialty shops and restaurants. The residential areas in the City range from beautifully restored historic neighborhoods near the downtown to new residential developments of large, single family homes, as well as high-end condominium living and apartment complexes. Currently there are limited light industrial businesses located within the City limits; however, the City hopes to attract cleaner, light industry to the new Wolf Branch Innovation District.

The City is known as “The Festival City” and hosts eight major annual events beginning with the Mount Dora Arts Festival. This popular event attracts over 250,000 attendees each year and has been ranked among the top 200 art shows in the country. Other popular events are the Craft Fair, Art Festival, Light Up Mount Dora, Sail Boat Regatta, Plant and Garden Fair, Spring Show plus Children’s Christmas in the Park.

The City facilities provide opportunities for both citizens and visitors to enjoy a variety of leisure activities. Gilbert Park on the shores of Lake Dora has a large playground for children, picnic pavilions, a large boat ramp and docking facilities, a lighted walkway system and a wetlands garden area. Donnelly Park, located downtown, has tennis courts, and a large recently renovated community building across the street.



*Donnelly Park*



*Elizabeth Evans Park*

The W.T. Bland Public Library, with a large collection of printed, audio and visual materials, is a member of the Lake County Library System, which makes available their collection on a lending basis to Mount Dora

cardholders. In addition, reciprocal lending agreements are in place with Orange, Seminole and Volusia Counties. The library also hosts the annual Festival of Reading.

With its old oaks and green landscape, the Pine Forest Cemetery provides an important service to Mount Dora, enhancing the community with its history and continuity. Also, the City offers a public pool and baseball fields at the Lincoln Avenue Park Complex and additional athletic fields at Frank Brown Complex. The Martin Luther King Jr. Memorial Center provides a community meeting places.

The City of Mount Dora has three public educational centers administered by the Lake County School Board: Triangle Elementary School, Round Lake Elementary, Mount Dora Middle School and Mount Dora High School in addition to private schools.

The City limits abuts Lake Dora, which encompass 11.4 square miles. The service area for water, wastewater and planning purposes incorporates over 20.5 square miles.



**CITY OF MOUNT DORA  
POINTS OF INTEREST**

**Major Employers**

Waterman Village/Lake Care Systems  
 Lake County Public Schools  
 Wal-Mart  
 City of Mount Dora  
 National Deaf Academy  
 Publix  
 Embarq  
 Advante Care Centers  
 Lowe's  
 First National Bank of Mount Dora

**Historical Sites**

- Old Mount Dora Atlantic Coast Line Railroad Station (Home to City's Chamber of Commerce)
- John P. Donnelly House
- Lakeside Inn
- Royellou Museum
- Ice House Theater
- Antique Boat Museum

**City Stats**



*Historic John P. Donnelly House*

Incorporated	1910
Population	13,167
Median Age	46.1
Age 65 or older	26.8%
% College Grads	27.0%

**County Population by City**

Astatula	1,824
Clermont	32,348
Eustis	19,432
Fruitland Park	4,214
Groveland	12,077
Howey-in-the-Hills	1,106
Lady Lake	14,207
Leesburg	21,547
Mascotte	5,401
Minneola	10,470
Montverde	1,472
Mount Dora	13,167
Tavares	15,106
Umatilla	3,798
Unincorporated	160,400

**Major Business Districts**

Downtown  
 US 441 Corridor  
 Robie/Camp Industrial Area  
 Highland Street  
 Donnelly Street

### Educational Institutions

Round Lake Elementary  
 Triangle Elementary School  
 Mount Dora Middle School  
 Mount Dora High School  
 Southern Technical College  
 Christian Home and Bible School  
 Montessori Nest & Children's House  
 Solid Rock Christian Preschool  
 Milner Rosenwald Academy  
 Life Changing Christian Academy

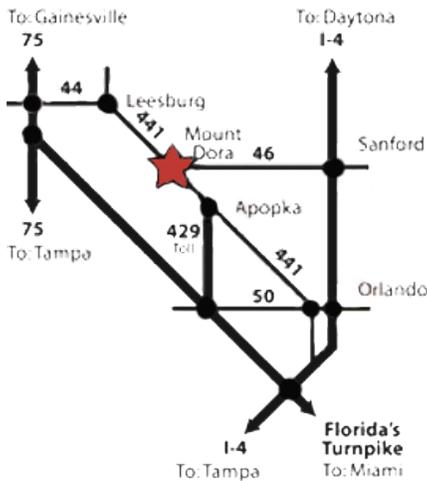
### Geography & Climate

Location 28.81 N, 91.64 W  
 Time Zone Eastern Standard  
 Elevation 184 ft. above sea level  
 Rainfall 53.74" annually



*Community Building*

### Location



### W.T. Bland Public Library

Registered Borrowers: 17,609  
 Volumes: 85,360  
 Annual Circulation: 250,597  
 Annual Visits: 251,080

### Cultural Activities

Community Building  
 Ice House Theater  
 J.P. Donnelly House  
 Martin Luther King, Jr. Center  
 Mount Dora Center for the Arts  
 Witherspoon Lodge



*W.T. Bland Public Library*

**Cauley Lott Park** – includes sheltered cooking area, picnic tables, pavilions and restrooms



*Cauley Lott Park*

**Donnelly Park** – offers a lighted tennis court, shuffleboard center and community performance stage



*Donnelly Park*

**Frank Brown Field** – special purpose facility equipped with dugouts, bleachers and backstop fences

**Gilbert Park** – complete with Kids & Co. playground, pavilion, kitchen area, picnic tables and restrooms



*Gilbert Park*

**Heim Field** – offers one baseball field with lights and concessions

**Lincoln Avenue Recreation Park & Municipal Pool** – 35 acre community park offering racquetball courts, tennis courts, little league fields and swimming pool

**Lion's Memorial Park** – provides an area for fishing in Lake Franklin

**Palm Island Park/Grantham Point/Simpson Cove** – Community park with picnic tables and sheltered picnic areas, hiking trails, boat ramp, fishing docks and Grantham Point and Lighthouse Point



*View of Downtown and Lake Dora*

**Recreation & Nature Park** – open nature park with area designated for mountain biking and a dog park

### **Mini- parks**

- Blair Park
- Chautauqua Park
- Elizabeth Evans Park
- Forest Park
- Lake Franklin Park
- Pine Crest Park
- Simpson Farm House Garden
- Stein Park
- Sunset Park
- Sylvan Park
- Fourth Ave Docks

# City Profile

## Government and City Services

The City Charter provides for a Council/Manager form of government. The Mayor and two Council Members are elected at-large, with four Council Members elected by district. Members serve two-year staggered terms with elections every November. The City of Mount Dora is a full-service municipality and provides the following services to its citizens:



**CITY OF MOUNT DORA  
2015-16 BUDGET**

**City Organization**

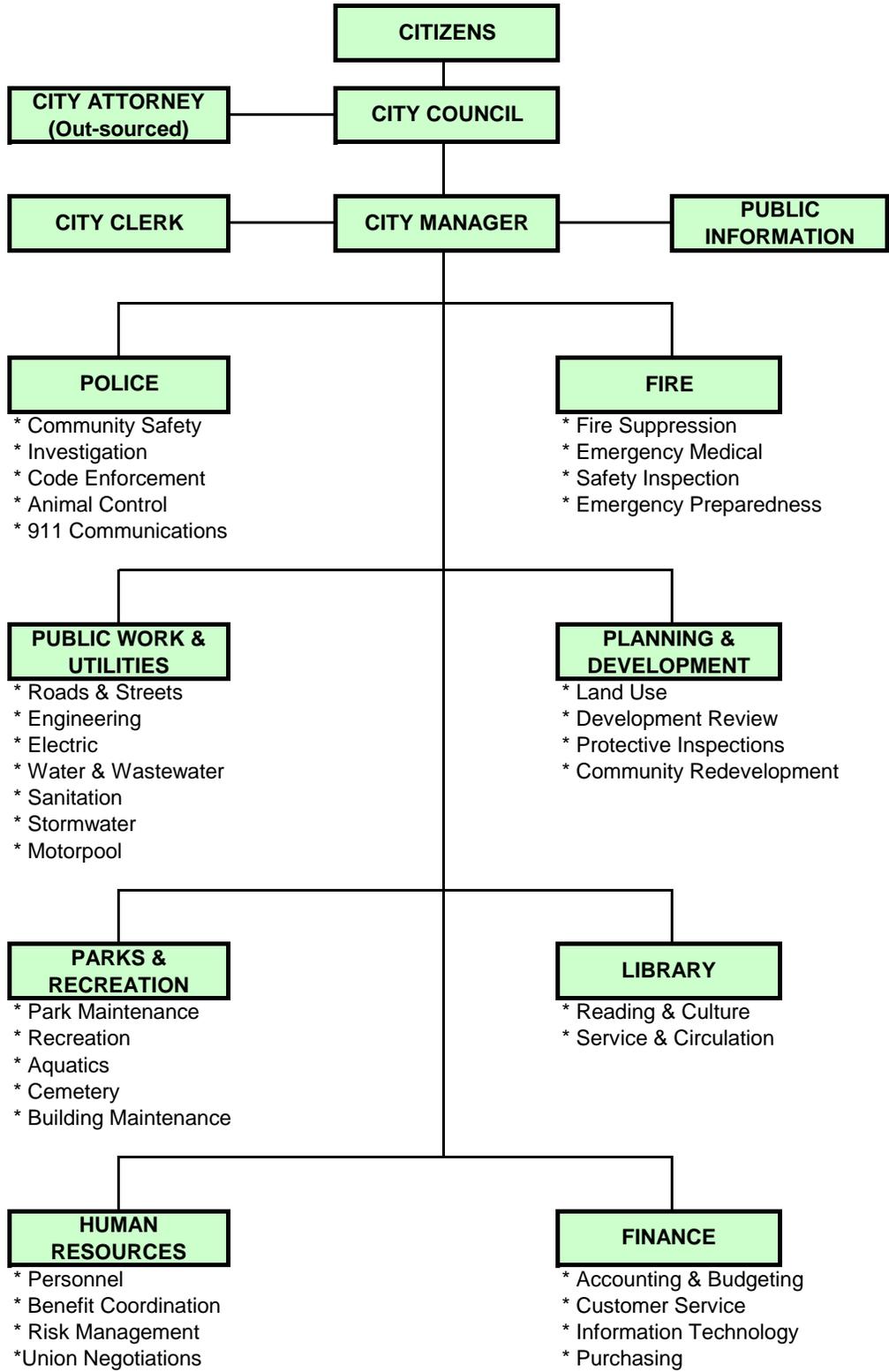
The mission and direction for the City organization is established by a seven-member City Council. Once City Council provides the Vision and Mission Statements for planning purposes, the task of directing resources and activities to achieve those goals falls to the City Manager as the Chief Executive Officer of the City.

It is the responsibility of the City Manager to carry out the mandates and enforce the policies set by the Council within the Budget established by Council. The City Manager has a dedicated staff to assist with fulfilling these duties. City staff is arranged into ten departments: Public Works & Utilities, Police, Fire, Parks and Recreation, Library Services, Planning and Development, Finance, City Clerk, Public Relations and Human Resources. Each department is run by a professional from the appropriate field. These department heads, along with their assistants and division managers, comprise the City's management team. The City Manager relies on the expertise of the management team to ensure that the goals and objectives of the City are met efficiently and effectively.

Annually, the City Council approves the Goals and Objectives as submitted by the City Manager. A Work Plan with scheduled completion dates is developed and projects are prioritized based on these Goals and Objectives. Department Heads then develop their own Goals & Objectives and submit an annual Budget proposal to implement their department's work plan. City Council reviews during public workshops and approves the Budget at two public hearings in September for the next fiscal year implementation starting October 1<sup>st</sup>.

Based upon the Budget and workforce authorization contained in this document, the following Organization Chart has been developed:

**CITY OF MOUNT DORA  
ORGANIZATIONAL CHART  
FY 2016-17**



## **Welcome to the City of Mount Dora - Our Vision**

### **VISION STATEMENT**

To preserve the quality and unique character of Mount Dora, we envision a City that provides outstanding municipal services for our citizens' well-being; that promotes a healthy and sustainable economy balanced with responsible stewardship of our natural resources and environment; that cooperates with our neighboring jurisdictions for regional benefit; and that engages our citizens as partners in making Mount Dora a great place to live, work and play.

### **MISSION STATEMENT**

We exist to professionally serve our community and enhance our citizens' well-being by providing the highest level of municipal leadership and services possible per the level of resources available to the City.

### **OUR VALUES**

We respect the unique value of each person, and listen with compassion, serve without prejudice and, when necessary, challenge without judgment. We work as a team to share resources and coordinate our support for each other to accomplish our goals.

We conduct ourselves with honesty and integrity, accept accountability for our actions, and protect the public trust through our ethical actions.

We care about our community, and commit our dedication and professionalism to enhance the community's future and preserve the unique charm and character of Mount Dora.

## City of Mount Dora Goals and Objectives

The adoption of City Council Goals and Objectives, as well as the formulation of Program and Projects Tasks, enables staff to develop a Work Plan, which incorporates the needs of the community into the Budget. Depending upon resources, the City is able to prioritize services and improvements that achieve stated Goals and assures our citizens of the highest standard of municipal services possible. The following Goals are re-stated in this Budget document; however, the Work Plan will be contingent upon the decisions from the Proposed Budget being carried forward to the Final Budget for implementation.

***Financial Strength:*** Provide consistent and quality municipal services through the adequacy, stability and development of financial resources that maximize return on investment, leverage outside resources, and create value and equity for our citizens.

- Update strategic financial projections and diversify revenue sources.
- Maintain adequate fund balances and reserves for capital and operations.
- Maximize operational effectiveness to minimize potential fee and tax increases.
- Increase assets and assessed value to strengthen the tax base.
- Pursue outside grants and leverage local funding.
- Minimize financial exposure through pro-active risk management policies.

***Intergovernmental Cooperation:*** Promote communications, legislative influence, service partnerships, and agency cooperation with other public entities.

- Interact with other agencies in a professional manner.
- Strengthen cooperative partnerships to deliver cost effective services and infrastructure.
- Coordinate capital projects, financial resources, and strategic goals to benefit our region.
- Maintain a strong working relationship with our legislative delegations.



*Library Expansion was partially funded by a grant*



*A view from the Boardwalk that was recently reconstructed*

**Quality Services:** Organize and provide municipal services that are responsive to community concerns, cost-effective in resource utilization, and which improve the community's quality of life.

- Strategically plan municipal services to maximize efficiency and effectiveness.
- Assure that the community is served by adequate utility and transportation infrastructure.
- Provide facilities and services that enhance the recreational, cultural, and social opportunities for enjoyment by the community.
- Protect and preserve the community's quality of life through Public Safety services conducted with the highest level of integrity.
- Evaluate the effectiveness of existing services and explore partnerships with private and non-profit interests to deliver services.

**Employee Excellence:** Provide programs and policies that enhance the work environment, stimulate employee performance, and promote excellent customer service in preparing our employees for the future challenges of public service.

- Provide leadership development, safety, and operations training.
- Incorporate civic pride and customer service into the workplace environment.
- Integrate employees and work divisions with cohesive teamwork.
- Emphasize performance at the highest level that is pro-active in achieving results.
- Encourage employee initiation and responsibility for service performance.



*An employee recognition event is held each year*

**Community Development:** Develop policies and implement measures that enact our Comprehensive Plan, preserve the character of our community, and provide the necessary public facilities and infrastructure consistent with our vision for the future.

- Maintain and improve necessary public facilities and infrastructure to serve the community's needs.
- Update our strategic plans and systems in order to assure the adequacy and capability of our infrastructure capacity, function, and capitalization.
- Monitor and comply with intergovernmental regulations and legislation that impact our utility operations.
- Develop an asset management plan with appropriate inventory and data information suitable for long-range planning.
- Analyze the impacts and options associated with growth to assure service adequacy that is fiscally sound and environmentally responsible.

**Economic Vitality:** Stimulate the community's economy through policies and programs which encourage business diversification and redevelopment, promote a partnership with local businesses to strengthen economic activity and retain a vibrant downtown core, and provide a fertile business climate supportive of a prosperous community.

- Provide policies and programs consistent with business encouragement and job creation/retention.
- Promote public/private partnerships to leverage outside opportunities for capital investment.
- Support public amenities and infrastructure that contribute to an attractive and vibrant downtown conducive to attracting tourists and local shoppers.
- Market the community as an ideal location for new commercial and light industrial uses.
- Maintain professional development standards that promote quality development throughout the Joint Planning Area.
- Support the construction of major transportation projects beneficial to the City.

**Neighborhood Livability:** Protect, preserve and enhance the quality of living within our community, which fosters a commitment toward excellence in providing safe neighborhoods with access to enjoying cultural, social, environmental, and recreational opportunities.

- Develop programs and codes that improve neighborhood aesthetics and welfare through responsible enforcement and citizen awareness.

- Rehabilitate neighborhoods through improvements to infrastructure, property maintenance programs, and creating opportunities conducive to redevelopment.
- Promote and acknowledge citizen involvement in neighborhood safety and cleanup programs.
- Provide recreational access and enjoyment through a comprehensive and integrated park and trails plan for development.
- Enhance property values and encourage a diversity of housing.



*Children playing during Summer Camp*



*A snowboarder at Children's Christmas in the Park*

***Community Relations:*** Improve citizen-government communication and information in order to promote a more responsive and accountable municipal organization which functions with sensitivity and support for its constituency.

- Strengthen community participation and interaction in local government issues, and serving on local boards and advisory groups.
- Develop performance measures to gauge the effectiveness of municipal services and customer satisfaction.
- Utilize technology to improve communications with our citizens.
- Promote a sense of community pride for accomplishments and progress during the year.
- Involve staff in community events to increase support and coordination.

**Environmental Stewardship:** Protect and improve the quality and function of the City's air, land, and water resources as we balance responsible development of the land with the benefits of the natural environment.

- Maintain a healthy natural environment as a competitive advantage in attracting businesses and residents.
- Use natural ecosystems to maintain and enhance environmental quality and function as a compatible alternative to building infrastructure.
- Sustain our urban forest resources and use their attributes to reduce pollution, provide habitat, and increase community value.
- Encourage waste reduction, pollution prevention and recycling as desired operational objectives within the community.

This page left intentionally blank





## **APPENDIX B**

**BUDGET GLOSSARY**

**BUDGET ACRONYMS**

This page left intentionally blank



**CITY OF MOUNT DORA  
BUDGET GLOSSARY  
2016-17 BUDGET**

**Accrual Basis** – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent. The term is used in proprietary and non-expendable types of funds.

**Ad Valorem Taxes** – Property taxes computed as a percentage of the net value of real or personal property, net of applicable exemptions, expressed in mills. Ad Valorem Taxes are recorded “net” of discounts, penalties and interest. The millage rate is set during the budget process and is adopted by resolution in September.

**Adopted Budget** – The official budget as it is approved by the City Council.

**Appropriation** – The legal spending level authorized by a resolution of the City Council for the Budget Year. Spending should not exceed this level without approval by the Council.

**Assessed Valuation** – The value assigned to properties within the City by the County Property Appraiser, which is used in computing the property taxes to be paid by property owners.

**Asset** – Resources owned or held by a government, which have monetary value.

**Available (Undesignated) Fund Balances** – Refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

**Balanced Budget** – A budget wherein revenues and other resources are equal to expenditures and transfers.

**Bond/Note** – A written promise to pay a sum of money at a specified interest rate. The interest payments and the principal repayment are detailed in a resolution. The most common types of bonds/notes are general obligation, revenue, and special assessment debt. These debts are most frequently used to finance capital projects.

**Bond/Note Refinancing** – The payoff and re-issuance of debt to obtain better interest rates or less restrictive conditions.

**Budget** – The financial plan for the operation of an organization or program for the fiscal period based upon estimated revenue, expenditures and transfers.

**Budget Amendment** – Is a revision to the adopted budget, which replaces or adds to the original provisions. Budget Amendments may occur throughout the year, as spending priorities change.

**Budgetary Basis** – The basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.

**Budget Calendar** – It is the schedule of key dates that a government follows in the preparation and the adoption of the budget.

**Budgetary Control** – The control or management of a governmental unit in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources. The City’s manages expenditures at the fund level.

**CITY OF MOUNT DORA  
BUDGET GLOSSARY  
2016-17 BUDGET**

**Budget Document** – The official written document prepared by Administration and Finance, which presents the proposed and final budgets to the City Council.

**Budget Message** – A general discussion of the proposed budget presented in writing as part of the Budget Document. The Budget Message explains principal budget issues against the background of the City's financial experience in recent years and presents recommendations.

**Capital Assets** – Assets of a long-term character, which are intended to continue to be held or used, such as land, infrastructure improvements, building, machinery, future or equipment.

**Capital Improvement Program** – The City has a five-year plan of project expenditures for public facilities, equipment and infrastructure adopted by the City Council. It outlines the resources that are estimated to be available to finance projected expenditures.

**Capital Outlay** – Expenditures for buildings, infrastructure, equipment, vehicles or machinery that results in the acquisition of assets with a useful life of more than one year and exceeds \$1,000 in cost.

**Capital Project** – The largely one-time cost for acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon.

**Consumer Price Index (CPI)** – Measures the cost of consumer goods and is considered a measure of economic inflation. The index used is published

monthly by the US Department of Labor. The specific index used is Consumer Price Index – All Urban Consumers, U.S. All Items, Bases 1982-84 = 100.

**Contingency** – The appropriation of funds for future allocation in the event specific budget allotments have expired, additional funds are needed or unplanned expenditures are encountered.

**Cost Allocations** – Assignment of applicable costs and charges from one fund/department/division to another fund/department/division based upon treating each unit as an independent entity.

**Coverage** – The percent of revenues required by bond covenants to cover expenditures and debt payments.

**Cultural/Recreation** – The UAS manual outlines this category as services that provide and maintain cultural and recreational facilities and activities for the benefit of citizens and visitors. The funds/departments under this category would be Library, Simpson House, Historical Museum, Recreation, Parks, Aquatics, Community Building, and a portion of the Impact Fee Fund.

**Debt Service** – Debt Service is the annual payment of principal, interest and any other related expenses for the City's indebtedness.

**Debt Service Funds** – Debt Service Funds are used to account for the accumulation of resources for the payment of debt. General obligation (G.O.) bonds are those for which the full faith and credit of the City are pledged.

**CITY OF MOUNT DORA  
BUDGET GLOSSARY  
2016-17 BUDGET**

**Deficit** – The excess of expenditures/expense over the revenues/income during a single accounting period. In addition, it is the excess of a fund's liabilities over its assets.

**Department** – The basic organizational unit of government which is functionally unique in its delivery of services and responsible for that service.

**Depreciation** – That portion of the cost of a capital asset, which is charged as an expense during each fiscal year in an Enterprise or Internal Service Fund.

**Division** – A group of homogeneous cost centers within a department, i.e. Recreation within the Parks & Recreation Department.

**Encumbrances** – Encumbrances are the budgetary authority that is used when a purchase order is issued for a future expenditure. The amount of funds is then committed to vendors for goods or services received or to be received by the City as specified on the City purchase order.

**Enterprise Fund Accounting** – Accounting used for governmental operations that are financed and operated in a manner similar to a business enterprise.

**Estimated Revenue** – Is the amount of projected revenue to be collected during the fiscal year.

**Expenditure** – An outflow of funds spent in accordance with budgeted appropriations on assets, goods or services obtained.

**Expense** – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges in Enterprise and Internal Service Funds.

**Expenditure Categories** – The classifications based upon the type of expenditure for goods or services purchased, such as Salaries, Benefits, Services, Supplies/Material, Capital, Debt Service and Grants.

**Fiscal Policy** – A government's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year** – The designated 12 month period for budgetary and financial reporting purposes. The fiscal year is from October 1<sup>st</sup> to September 30<sup>th</sup>.

**Fringe (Employee) Benefits** - Benefits provided for employees such as Social Security, workers' compensation, health and life insurance and retirement.

**Franchise Fees** – Fees levied on identities by a local government for granting the privilege to exclusively operate or use public property. Contracts are approved by City Council in Ordinance form.

**Full Faith and Credit** – A pledge of a government's taxing power to repay debt obligations.

**CITY OF MOUNT DORA  
BUDGET GLOSSARY  
2016-17 BUDGET**

**Full-time Equivalent Position (FTE)** – A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time clerk working 20 hours per week would be the equivalent to 0.5 of a full-time position.

**Fund** – An independent fiscal and accounting entity with a self-balancing set of accounts recording all assets, related liabilities and fund balance, which are segregated for the purpose of carrying on a specific activities or certain objectives within the guidelines provided for by GASB pronouncements.

**Fund Balance** – The excess of the entity's assets over its liabilities in each fund is considered to be the Fund Balance.

**GAAP** – Generally Accepted Accounting Principles are standards used for accounting and reporting for both private industry and governments. Governmental GAAP is currently set by the Governmental Accounting Standards Board.

**GASB** – Governmental Accountant Standards Board established in 1985 is the current standards-setting board for governmental GAAP.

**General Fund** – The General Fund is the general operating fund of the City used to account for all financial resources and expenditures of the City that are not accounted for in other funds.

**General Government** – The UAS manual outline this category as services provided by the legislative and administrative branches for the benefit of the public and other departments. The funds/departments under this

category would be Legislative, City Manager, City Clerk, Finance, Customer Service, Purchasing, Planning & Development, Legal, Building Maintenance, CRA, NECRA, Motorpool, Equipment Replacement, Self Insurance, Equipment Replacement and Other General Government. This category does not include administrative services provided by a specific department in support of services properly included in another major class.

**Goal** – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

**Grants** – A contribution of an asset (usually cash) from or to another government or organization to support a particular function. Grants are classified as either operational or capital depending upon their purpose.

**Infrastructure** – The Capitalized improvements that support public activities such as roads, street lighting, stormwater structures, plus water and wastewater lines.

**Intergovernmental Revenue** – Revenue from other governments, primarily State shared revenue from gasoline, telecommunications and sales taxes plus alcohol licenses and mobile home licenses.

**Internal Control** – Is the system of controls established by the City to protect its assets from misappropriation and ensure accurate reporting of financial transactions.

**CITY OF MOUNT DORA  
BUDGET GLOSSARY  
2016-17 BUDGET**

**Internal Service Funds** – Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other governmental unit, or to other governments, on a cost-reimbursement basis.

**Investment Earnings** – The interest earnings and the net increase (decrease) in the fair Markey value of investments as authorized by the City's Investment Policy.

**Long-term Debt** – Debt with a maturity of more than one year after the date of issuance.

**Mill** – One thousandth of a dollar or \$1.00 of tax per \$1,000 of taxable assessed valuation.

**Millage Rate** – Is the rate of tax to be imposed on the assessed value of real property after exemptions for the computation of property tax revenues.

**Miscellaneous Revenue** – The account which provides for accumulation of revenues not specifically identified in other categories. This designation includes investment earnings, rents, donations, and insurance proceeds.

**Modified Accrual** – The basis of accounting according to which revenues are recognized when available and measurable and expenditures are recognized when the underlying liability is incurred.

**Operating Budget** – The portion of the budget that pertains to the daily operation that provides the basic governmental services.

**Operating Expense** – Is those costs including expenditures for salaries and wages, benefits, supplies, services, and charges which are necessary to support the primary services of the organization.

**Operating Revenue** – Funds that the government receives as income to pay for on-going operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Payment in Lieu of Taxes (PILOT)** – Payments made by enterprise funds to the General Fund for compensation of tax supported services similar to payments made by private sector entities. The PILOT is based upon the estimated amount that would be paid if a private sector entity would operate the service. The fee covers franchise fees and property taxes.

**Permanent Funds** – Permanent Funds account for resources that are legally restricted to only earnings, not principal; may be used to support the reporting government's programs for the benefit of the government or its citizens. The City has no permanent funds.

**Permits and Fees** – Revenue category that includes franchise fees, impact fees building permits, rental licenses, special assessments and any other miscellaneous licenses or fees.

**Performance Measure** – Data collected to determine how effective or efficient a program is in achieving its objectives.

**Personal Services** – Expenditures for salaries, wages, and fringe benefits of a government's employees.

**CITY OF MOUNT DORA  
BUDGET GLOSSARY  
2016-17 BUDGET**

**Physical Environment** – The UAS manual outlines this category as services provided for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. The funds/departments under this category would be Electric, Water & Wastewater, Sanitation, Stormwater, and Cemetery Funds.

**Proposed Budget** – The recommended and unapproved City budget submitted to the City Council and the public.

**Public Safety** – The UAS manual outlines this category as services provided for the security and protection of persons and property. The funds/departments under this category would be Police, Police Communications, Fire, Protective Services, a portion of NECRA and the Impact Fee Fund plus the Law Enforcement Fund.

**Other Financing Sources** – This category includes Transfer In from other City Funds, Debt Proceeds and Extraordinary Gains.

**Other Taxes** – This category includes revenue from Local Option Gas Tax and Local Business Taxes (formerly Occupational Licenses).

**Reserve** – An account used to show that a portion of the fund equity is legally restricted for a specific purpose or is not required or available for expenditure in that budget year.

**Resources** – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Return on Investment (ROI)** – Payments made by enterprise as return for the investment made in the fund (Fund Balance). It is calculated based upon the Fund Balance times an interest rate of 4%.

**Revenue** – Sources of income for financing the operations of government.

**Revenue Bonds** – Bonds issued pledging future revenues, usually water, wastewater, garbage, or drainage charges to cover debt payments in addition to operating costs.

**Rolled-back Rate** – The millage rate which, when multiplied times the tax roll, exclusive of new construction added to that tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied the previous year, excluding new construction.

**Services** – Services includes professional and other contractual services that the City uses to supplement its workforce. These services include legal, medical, engineering, architectural, grant procurement, solid waste hauling, road resurfacing, sludge hauling, etc.

**Service Charges or Fees** – A general term for any charge levied by the City associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include utility charges, user or program fees, business licenses, fines and special event fees. The amount of the fees is usually established by resolution with an ordinance authorizing the fee.

**CITY OF MOUNT DORA  
BUDGET GLOSSARY  
2016-17 BUDGET**

**Source of Revenue** – Revenues are classified according to their source or point of origin.

**Special Revenue Funds** – Special Revenue Funds are used to account for the proceeds of specific revenue sources other than major capital projects that are legally restricted to expenditures for specific purposes.

**Standard Work Year** – 2,080 hours or 260 working days.

**Taxes** – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Tentative Budget** – The budget approved after the first public hearing and before the Final Budget adoption.

**Tax Roll** – The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1<sup>st</sup> of each year.

**Transfers In/Out (Inter-fund Transfers)** – The movement of monies between funds in the same governmental entity.

**Transportation** – The UAS manual outlines this category as services provided for the safe and adequate flow of vehicles,

travelers and pedestrians, while excluding those expenditures for public safety. The funds/departments under this category would be Roads & Streets, Engineering, and a portion of the CRA and Discretionary Sales Tax Funds.

**Undesignated Fund Balance** – Is the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**Uniform Accounting System (UAS)** – The Bureau of Local Government under the State of Florida Department of Financial Services publishes a manual that outlines the accounting structure to be used by all local government. Part of the manual outline expense/expenditure grouping of various functions called categories, as well as revenue categories.

**User Fees** – The charge for the direct receipt of a public service by the party benefiting from the service.

**Utility Service Taxes** – Taxes levied by the City on the purchase of utility services within the jurisdiction, in accordance with Chapter 166.231, Florida Statutes. It is also known as the Municipal Public Services Tax.

**Working Capital** – The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds. The unencumbered balance at year-end is available for appropriation in the next year's budget.

**CITY OF MOUNT DORA  
BUDGET ACRONYMS  
2015-16 BUDGET**

ADA = Americans with Disabilities Act	ICMA = International City/County Management Association
A/C = Air Conditioning Unit	I/S = Internal Service (Charge or Department)
CAFR = Comprehensive Annual Financial Report	IT = Information Technology Department
CDBG = Community Development Block Grant	JPA = Joint Planning Area
CIP = Capital Improvement Program	LCWA = Lake County Water Authority
COLA = Cost of Living Adjustment	LED = Light-emitting Diode
CPI = Consumer Price Index	MLK = Martin Luther King Center
CRA = Community Redevelopment Agency	NECRA = Northeast Community Redevelopment Agency
EMS = Emergency Medical Services	P/T = Part-time
F/T = Full Time	PILOT = Payment in lieu of Taxes
FTE = Full Time Equivalent employee	R&R = Renewal and Replacement
FY = Fiscal Year (October 1st to September 30 <sup>th</sup> )	ROI = Return on Investment
FYE = Fiscal Year Ending (September 30 <sup>th</sup> )	ROW = Right-of-way
GAAP = Generally Accepted Accounting Principles	TIF = Tax Increment Financing
GASB = Government Accounting Standards Board	UAS = Florida's Uniform Accounting System
GFOA = Government Finance Officers Association	YTD = Year-to-date
GO = General Obligation (Bonds)	WTPI = Limit Ave. Water Treatment Plant
	WTPII = East Area Water Plant
	WWTP1 = Wastewater Treatment Plant #1
	WWTP2 = Wastewater Treatment Plant # 2



CITY OF  
MOUNT  
D O R A

## APPENDIX C

# Events Project Listing

Total Summary Page

Individual Events

Scottish Highland Festival  
Spring Craft Show  
Bicycle Festival  
Plant & Garden Fair  
New Year's Eve Event  
Yappy Hour  
Mount Dora Half Marathon  
Lake Dares Chili Cook-Off  
Monty Boyd 5K Fun Run  
Evans Park Concert Series  
Halloween Block Party  
Village Market Seafood Festival  
July 3<sup>rd</sup> Celebration  
Light-Up Mount Dora  
Christmas Walk

Art Festival  
Sailing Regatta  
Craft Fair  
Taste of Mount Dora  
Car Show  
Food Truck Bazaar  
Blues and Groove Event  
Resurrection Run  
Pisces Rising Block Party  
Community Building Events  
Blueberry Festival  
4<sup>th</sup> of July Parade  
African American Heritage Festival  
Christmas Parade  
Children's' Christmas in the Park

Back to School Rally

This page left intentionally blank



**City of Mount Dora  
Budget Worksheet Totals  
Special Events  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00		Special Event Fees	130,449	122,552	145,325
001-0000-341.10-04		Ticket Sales Commission	2,213	60	500
130-0000-341.10-14		Recreation Fees	4,874	1,000	-
130-0000-366.30-00		Sponsorships	35,404	20,358	48,400
<b>Total Revenues</b>			<b><u>172,940</u></b>	<b><u>143,969</u></b>	<b><u>194,225</u></b>
130-5741-515.02-00		Special Event Pay	153,963	143,394	162,100
130-5741-521.00-00		FICA Taxes	11,050	10,526	12,401
130-5741-522.00-00		Retirement Exp.	14,643	10,902	16,446
130-5741-524.00-00		W/C Insurance Exp.	4,002	2,783	3,950
<b>Personnel Cost</b>			<b><u>183,658</u></b>	<b><u>167,605</u></b>	<b><u>194,897</u></b>
130-5741-534.00-00		Other Contractual Serv.	7,561	4,170	-
130-5741.543.00-00		Utility Services	-	-	4,000
130-5741-548.00-00		Promotional Activities	43,204	34,812	100,650
130-5741-552.00-00		Operating Supplies	23,947	25,844	-
<b>Operating Expenditures</b>			<b><u>74,712</u></b>	<b><u>64,825</u></b>	<b><u>104,650</u></b>
<b>Total Expenditures</b>			<b><u>258,369</u></b>	<b><u>232,430</u></b>	<b><u>299,547</u></b>
<b>Excess Rev. (Exp.)</b>			<b><u>(85,429)</u></b>	<b><u>(88,461)</u></b>	<b><u>(105,322)</u></b>

**City of Mount Dora  
Budget Worksheet  
Scottish Highland Festival Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	CE1401	Special Event Fees	5,566	1,289	6,000
001-0000-341.10-04		Ticket Sales Commission	-	-	
130-0000-341.10-14		Recreation Fees	-	-	
130-0000-366.30-00	CE1401	Sponsorships	20,750	18,358	22,900
<b>Total Revenues</b>			<b>26,315</b>	<b>19,646</b>	<b>28,900</b>
130-5741-515.02-00	CE1401	Special Event Pay	4,027	7,614	4,750
130-5741-521.00-00	CE1401	FICA Taxes	299	379	363
130-5741-522.00-00	CE1401	Retirement Exp.	459	293	475
130-5741-524.00-00	CE1401	W/C Insurance Exp.	120	90	100
<b>Personnel Cost</b>			<b>4,905</b>	<b>8,376</b>	<b>5,688</b>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00	CE1401	Promotional Activities	20,861	16,050	33,000
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<b>20,861</b>	<b>16,050</b>	<b>33,000</b>
<b>Total Expenditures</b>			<b>25,766</b>	<b>24,425</b>	<b>38,688</b>
<b>Excess Rev. (Exp.)</b>			<b>549</b>	<b>(4,779)</b>	<b>(9,788)</b>

**City of Mount Dora  
Budget Worksheet  
Art Festival Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE0110	Special Event Fees	29,487	30,069	33,050
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<b>29,487</b>	<b>30,069</b>	<b>33,050</b>
130-5741-515.02-00	SE0110	Special Event Pay	31,291	29,519	31,300
130-5741-521.00-00	SE0110	FICA Taxes	2,074	2,212	2,394
130-5741-522.00-00	SE0110	Retirement Exp.	2,438	2,479	3,130
130-5741-524.00-00	SE0110	W/C Insurance Exp.	733	520	600
<b>Personnel Cost</b>			<b>36,536</b>	<b>34,731</b>	<b>37,424</b>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00	SE0110	Utility Services	-	-	1,200
130-5741-548.00-00	SE0110	Promotional Activities	-	-	400
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<b>-</b>	<b>-</b>	<b>1,600</b>
<b>Total Expenditures</b>			<b>36,536</b>	<b>34,731</b>	<b>39,024</b>
<b>Excess Rev. (Exp.)</b>			<b>(7,050)</b>	<b>(4,661)</b>	<b>(5,974)</b>

**City of Mount Dora  
Budget Worksheet  
Spring Craft Show Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE0113	Special Event Fees	18,562	20,854	20,950
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<b>18,562</b>	<b>20,854</b>	<b>20,950</b>
130-5741-515.02-00	SE0113	Special Event Pay	18,483	20,132	19,600
130-5741-521.00-00	SE0113	FICA Taxes	1,377	1,510	1,499
130-5741-522.00-00	SE0113	Retirement Exp.	1,850	1,621	1,960
130-5741-524.00-00	SE0113	W/C Insurance Exp.	370	347	400
<b>Personnel Cost</b>			<b>22,081</b>	<b>23,610</b>	<b>23,459</b>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00	SE0113	Utility Services	-	-	1,000
130-5741-548.00-00	SE0113	Promotional Activities	-	-	400
130-5741-552.00-00	SE0113	Operating Supplies	86	-	-
<b>Operating Expenditures</b>			<b>86</b>	<b>-</b>	<b>1,400</b>
<b>Total Expenditures</b>			<b>22,166</b>	<b>23,610</b>	<b>24,859</b>
<b>Excess Rev. (Exp.)</b>			<b>(3,604)</b>	<b>(2,756)</b>	<b>(3,909)</b>

**City of Mount Dora  
Budget Worksheet  
Sailing Regatta Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE0114	Special Event Fees	584	597	650
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<b>584</b>	<b>597</b>	<b>650</b>
130-5741-515.02-00	SE0114	Special Event Pay	1,082	729	650
130-5741-521.00-00	SE0114	FICA Taxes	80	54	50
130-5741-522.00-00	SE0114	Retirement Exp.	109	29	65
130-5741-524.00-00	SE0114	W/C Insurance Exp.	31	26	30
<b>Personnel Cost</b>			<b>1,302</b>	<b>838</b>	<b>795</b>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>			<b>1,302</b>	<b>838</b>	<b>795</b>
<b>Excess Rev. (Exp.)</b>			<b>(718)</b>	<b>(241)</b>	<b>(145)</b>

**City of Mount Dora  
Budget Worksheet  
Bicycle Festival Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE0200	Special Event Fees	3,867	4,948	4,975
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<b><u>3,867</u></b>	<b><u>4,948</u></b>	<b><u>4,975</u></b>
130-5741-515.02-00	SE0200	Special Event Pay	3,647	4,359	4,900
130-5741-521.00-00	SE0200	FICA Taxes	262	330	375
130-5741-522.00-00	SE0200	Retirement Exp.	613	638	490
130-5741-524.00-00	SE0200	W/C Insurance Exp.	108	77	90
<b>Personnel Cost</b>			<b><u>4,630</u></b>	<b><u>5,403</u></b>	<b><u>5,855</u></b>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Total Expenditures</b>			<b><u>4,630</u></b>	<b><u>5,403</u></b>	<b><u>5,855</u></b>
<b>Excess Rev. (Exp.)</b>			<b><u>(763)</u></b>	<b><u>(455)</u></b>	<b><u>(880)</u></b>

**City of Mount Dora  
Budget Worksheet  
Craft Fair Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE0201	Special Event Fees	35,447	36,632	36,750
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<b>35,447</b>	<b>36,632</b>	<b>36,750</b>
130-5741-515.02-00	SE0201	Special Event Pay	30,655	33,259	34,600
130-5741-521.00-00	SE0201	FICA Taxes	2,278	2,246	2,647
130-5741-522.00-00	SE0201	Retirement Exp.	2,824	2,829	3,460
130-5741-524.00-00	SE0201	W/C Insurance Exp.	966	620	900
<b>Personnel Cost</b>			<b>36,723</b>	<b>38,953</b>	<b>41,607</b>
130-5741-534.00-00	SE0201	Other Contractual Serv.	-	1,390	-
130-5741.543.00-00	SE0201	Utility Services	-	-	1,600
130-5741-548.00-00	SE0201	Promotional Activities	-	-	400
130-5741-552.00-00	SE0201	Operating Supplies	1,311	1,619	-
<b>Operating Expenditures</b>			<b>1,311</b>	<b>3,009</b>	<b>2,000</b>
<b>Total Expenditures</b>			<b>38,034</b>	<b>41,962</b>	<b>43,607</b>
<b>Excess Rev. (Exp.)</b>			<b>(2,587)</b>	<b>(5,330)</b>	<b>(6,857)</b>

**City of Mount Dora  
Budget Worksheet  
Plant & Garden Fair Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE0202	Special Event Fees	3,914	3,839	3,975
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<b><u>3,914</u></b>	<b><u>3,839</u></b>	<b><u>3,975</u></b>
130-5741-515.02-00	SE0202	Special Event Pay	4,489	6,192	3,900
130-5741-521.00-00	SE0202	FICA Taxes	339	469	298
130-5741-522.00-00	SE0202	Retirement Exp.	504	523	390
130-5741-524.00-00	SE0202	W/C Insurance Exp.	114	82	90
<b>Personnel Cost</b>			<b><u>5,446</u></b>	<b><u>7,266</u></b>	<b><u>4,678</u></b>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Total Expenditures</b>			<b><u>5,446</u></b>	<b><u>7,266</u></b>	<b><u>4,678</u></b>
<b>Excess Rev. (Exp.)</b>			<b><u>(1,532)</u></b>	<b><u>(3,427)</u></b>	<b><u>(703)</u></b>

**City of Mount Dora  
Budget Worksheet  
Taste of Mount Dora Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE0301	Special Event Fees	819	980	875
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<b>819</b>	<b>980</b>	<b>875</b>
130-5741-515.02-00	SE0301	Special Event Pay	107	1,145	800
130-5741-521.00-00	SE0301	FICA Taxes	6	87	61
130-5741-522.00-00		Retirement Exp.	-	147	80
130-5741-524.00-00	SE0301	W/C Insurance Exp.	8	14	20
<b>Personnel Cost</b>			<b>121</b>	<b>1,393</b>	<b>961</b>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>			<b>121</b>	<b>1,393</b>	<b>961</b>
<b>Excess Rev. (Exp.)</b>			<b>698</b>	<b>(413)</b>	<b>(86)</b>

**City of Mount Dora  
Budget Worksheet  
New Year's Eve Event Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE0901	Special Event Fees	882	848	900
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00	SE0901	Sponsorships	5,000	-	5,000
<b>Total Revenues</b>			<b>5,882</b>	<b>848</b>	<b>5,900</b>
130-5741-515.02-00	SE0901	Special Event Pay	656	888	900
130-5741-521.00-00	SE0901	FICA Taxes	47	63	69
130-5741-522.00-00	SE0901	Retirement Exp.	104	145	90
130-5741-524.00-00	SE0901	W/C Insurance Exp.	18	30	40
<b>Personnel Cost</b>			<b>825</b>	<b>1,126</b>	<b>1,099</b>
130-5741-534.00-00	SE0901	Other Contractual Serv.	5,000	2,500	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00	SE0901	Promotional Activities	802	3,365	5,950
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<b>5,802</b>	<b>5,865</b>	<b>5,950</b>
<b>Total Expenditures</b>			<b>6,627</b>	<b>6,991</b>	<b>7,049</b>
<b>Excess Rev. (Exp.)</b>			<b>(745)</b>	<b>(6,143)</b>	<b>(1,149)</b>

**City of Mount Dora  
Budget Worksheet  
Car Show Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE1001	Special Event Fees	-	-	1,400
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<u>-</u>	<u>-</u>	<u><b>1,400</b></u>
130-5741-515.02-00	SE1001	Special Event Pay	-	960	1,400
130-5741-521.00-00	SE1001	FICA Taxes	-	72	107
130-5741-522.00-00	SE1001	Retirement Exp.	-	69	140
130-5741-524.00-00	SE1001	W/C Insurance Exp.	-	34	40
<b>Personnel Cost</b>			<u>-</u>	<u><b>1,136</b></u>	<u><b>1,687</b></u>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>			<u>-</u>	<u><b>1,136</b></u>	<u><b>1,687</b></u>
<b>Excess Rev. (Exp.)</b>			<u>-</u>	<u><b>(1,136)</b></u>	<u><b>(287)</b></u>

**City of Mount Dora  
Budget Worksheet  
Yappy Hour Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE1002	Special Event Fees	245	-	150
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<b>245</b>	<b>-</b>	<b>150</b>
130-5741-515.02-00	SE1002	Special Event Pay	88	118	150
130-5741-521.00-00	SE1002	FICA Taxes	6	9	11
130-5741-522.00-00	SE1002	Retirement Exp.	18	23	1
130-5741-524.00-00	SE1002	W/C Insurance Exp.	3	-	5
<b>Personnel Cost</b>			<b>115</b>	<b>150</b>	<b>168</b>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>			<b>115</b>	<b>150</b>	<b>168</b>
<b>Excess Rev. (Exp.)</b>			<b>130</b>	<b>(150)</b>	<b>(18)</b>

**City of Mount Dora  
Budget Worksheet  
Food Truck Bazaar Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE1205	Special Event Fees	320	214	650
001-0000-341.10-04		Ticket Sales Commission	-	-	
130-0000-341.10-14		Recreation Fees	-	-	
130-0000-366.30-00		Sponsorships	-	-	
<b>Total Revenues</b>			<b>320</b>	<b>214</b>	<b>650</b>
130-5741-515.02-00	SE1205	Special Event Pay	326	179	650
130-5741-521.00-00	SE1205	FICA Taxes	25	14	50
130-5741-522.00-00		Retirement Exp.	-	-	65
130-5741-524.00-00	SE1205	W/C Insurance Exp.	10	5	20
<b>Personnel Cost</b>			<b>360</b>	<b>197</b>	<b>785</b>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>			<b>360</b>	<b>197</b>	<b>785</b>
<b>Excess Rev. (Exp.)</b>			<b>(41)</b>	<b>17</b>	<b>(135)</b>

**City of Mount Dora  
Budget Worksheet  
Mount Dora Half Marathon Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE1206	Special Event Fees	6,202	6,228	6,300
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<b><u>6,202</u></b>	<b><u>6,228</u></b>	<b><u>6,300</u></b>
130-5741-515.02-00	SE1206	Special Event Pay	4,531	3,705	6,050
130-5741-521.00-00	SE1206	FICA Taxes	334	282	463
130-5741-522.00-00	SE1206	Retirement Exp.	665	436	605
130-5741-524.00-00	SE1206	W/C Insurance Exp.	144	122	200
<b>Personnel Cost</b>			<b><u>5,673</u></b>	<b><u>4,545</u></b>	<b><u>7,318</u></b>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Total Expenditures</b>			<b><u>5,673</u></b>	<b><u>4,545</u></b>	<b><u>7,318</u></b>
<b>Excess Rev. (Exp.)</b>			<b><u>529</u></b>	<b><u>1,683</u></b>	<b><u>(1,018)</u></b>

**City of Mount Dora  
Budget Worksheet  
Blues and Groove Event Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE1302	Special Event Fees	-	1,875	1,875
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<u>-</u>	<u>1,875</u>	<u>1,875</u>
130-5741-515.02-00	SE1302	Special Event Pay	1,805	1,800	1,800
130-5741-521.00-00	SE1302	FICA Taxes	136	-	138
130-5741-522.00-00	SE1302	Retirement Exp.	191	-	180
130-5741-524.00-00	SE1302	W/C Insurance Exp.	20	-	20
<b>Personnel Cost</b>			<u>2,152</u>	<u>1,800</u>	<u>2,138</u>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>			<u>2,152</u>	<u>1,800</u>	<u>2,138</u>
<b>Excess Rev. (Exp.)</b>			<u>(2,152)</u>	<u>75</u>	<u>(263)</u>

**City of Mount Dora  
Budget Worksheet  
Lake Cares Chili Cook Off Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE1304	Special Event Fees	783	-	550
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<b>783</b>	<b>-</b>	<b>550</b>
130-5741-515.02-00	SE1304	Special Event Pay	471	401	550
130-5741-521.00-00	SE1304	FICA Taxes	34	31	42
130-5741-522.00-00	SE1304	Retirement Exp.	79	60	55
130-5741-524.00-00	SE1304	W/C Insurance Exp.	14	-	20
<b>Personnel Cost</b>			<b>599</b>	<b>491</b>	<b>667</b>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>			<b>599</b>	<b>491</b>	<b>667</b>
<b>Excess Rev. (Exp.)</b>			<b>184</b>	<b>(491)</b>	<b>(117)</b>

**City of Mount Dora  
Budget Worksheet  
Resurrection Run Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE1307	Special Event Fees	819	718	950
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<b>819</b>	<b>718</b>	<b>950</b>
130-5741-515.02-00	SE1307	Special Event Pay	1,168	1,045	950
130-5741-521.00-00	SE1307	FICA Taxes	86	77	73
130-5741-522.00-00	SE1307	Retirement Exp.	137	100	95
130-5741-524.00-00	SE1307	W/C Insurance Exp.	26	30	30
<b>Personnel Cost</b>			<b>1,416</b>	<b>1,251</b>	<b>1,148</b>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>			<b>1,416</b>	<b>1,251</b>	<b>1,148</b>
<b>Excess Rev. (Exp.)</b>			<b>(597)</b>	<b>(533)</b>	<b>(198)</b>

**City of Mount Dora  
Budget Worksheet  
Monty Boyd 5K Fun Run Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE1308	Special Event Fees	1,488	1,488	1,525
001-0000-341.10-04		Ticket Sales Commission	-	-	
130-0000-341.10-14		Recreation Fees	-	-	
130-0000-366.30-00		Sponsorships	-	-	
<b>Total Revenues</b>			<b>1,488</b>	<b>1,488</b>	<b>1,525</b>
130-5741-515.02-00	SE1308	Special Event Pay	1,293	1,413	1,450
130-5741-521.00-00	SE1308	FICA Taxes	95	108	111
130-5741-522.00-00	SE1308	Retirement Exp.	169	-	145
130-5741-524.00-00	SE1308	W/C Insurance Exp.	37	-	40
<b>Personnel Cost</b>			<b>1,594</b>	<b>1,521</b>	<b>1,746</b>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>			<b>1,594</b>	<b>1,521</b>	<b>1,746</b>
<b>Excess Rev. (Exp.)</b>			<b>(106)</b>	<b>(33)</b>	<b>(221)</b>

**City of Mount Dora  
Budget Worksheet  
Pisces Rising Block Party Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE1402	Special Event Fees	-	-	2,500
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<u>-</u>	<u>-</u>	<u>2,500</u>
130-5741-515.02-00	SE1402	Special Event Pay	1,005	323	2,500
130-5741-521.00-00	SE1402	FICA Taxes	74	24	191
130-5741-522.00-00	SE1402	Retirement Exp.	157	64	250
130-5741-524.00-00	SE1402	W/C Insurance Exp.	26	11	30
<b>Personnel Cost</b>			<u>1,262</u>	<u>423</u>	<u>2,971</u>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>			<u>1,262</u>	<u>423</u>	<u>2,971</u>
<b>Excess Rev. (Exp.)</b>			<u>(1,262)</u>	<u>(423)</u>	<u>(471)</u>

**City of Mount Dora  
Budget Worksheet  
Evans Park Concert Series Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE1404	Special Event Fees	855	195	4,250
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<b>855</b>	<b>195</b>	<b>4,250</b>
130-5741-515.02-00	SE1404	Special Event Pay	1,357	1,056	4,250
130-5741-521.00-00	SE1404	FICA Taxes	92	79	325
130-5741-522.00-00	SE1404	Retirement Exp.	187	88	425
130-5741-524.00-00	SE1404	W/C Insurance Exp.	40	15	50
<b>Personnel Cost</b>			<b>1,676</b>	<b>1,238</b>	<b>5,050</b>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>			<b>1,676</b>	<b>1,238</b>	<b>5,050</b>
<b>Excess Rev. (Exp.)</b>			<b>(821)</b>	<b>(1,043)</b>	<b>(800)</b>

**City of Mount Dora  
Budget Worksheet  
Community Building Events Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE1407	Special Event Fees	5,599	8,203	8,500
001-0000-341.10-04	SE1407	Ticket Sales Commission	834	-	500
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<b>6,432</b>	<b>8,203</b>	<b>9,000</b>
130-5741-515.02-00	SE1407	Special Event Pay	8,421	6,423	8,500
130-5741-521.00-00	SE1407	FICA Taxes	610	468	650
130-5741-522.00-00	SE1407	Retirement Exp.	130	-	850
130-5741-524.00-00	SE1407	W/C Insurance Exp.	263	253	300
<b>Personnel Cost</b>			<b>9,424</b>	<b>7,145</b>	<b>10,300</b>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>			<b>9,424</b>	<b>7,145</b>	<b>10,300</b>
<b>Excess Rev. (Exp.)</b>			<b>(2,991)</b>	<b>1,058</b>	<b>(1,300)</b>

**City of Mount Dora  
Budget Worksheet  
Halloween Block Party Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE1408	Special Event Fees	689	-	850
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<b>689</b>	<b>-</b>	<b>850</b>
130-5741-515.02-00	SE1408	Special Event Pay	264	-	850
130-5741-521.00-00	SE1408	FICA Taxes	20	-	65
130-5741-522.00-00	SE1408	Retirement Exp.	41	-	85
130-5741-524.00-00	SE1408	W/C Insurance Exp.	9	-	20
<b>Personnel Cost</b>			<b>334</b>	<b>-</b>	<b>1,020</b>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>			<b>334</b>	<b>-</b>	<b>1,020</b>
<b>Excess Rev. (Exp.)</b>			<b>355</b>	<b>-</b>	<b>(170)</b>

**City of Mount Dora  
Budget Worksheet  
Blueberry Festival Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE1501	Special Event Fees	4,253	3,575	3,625
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<b><u>4,253</u></b>	<b><u>3,575</u></b>	<b><u>3,625</u></b>
130-5741-515.02-00	SE1501	Special Event Pay	3,933	3,500	3,550
130-5741-521.00-00	SE1501	FICA Taxes	293	268	272
130-5741-522.00-00	SE1501	Retirement Exp.	425	-	355
130-5741-524.00-00	SE1501	W/C Insurance Exp.	51	-	50
<b>Personnel Cost</b>			<b><u>4,702</u></b>	<b><u>3,768</u></b>	<b><u>4,227</u></b>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Total Expenditures</b>			<b><u>4,702</u></b>	<b><u>3,768</u></b>	<b><u>4,227</u></b>
<b>Excess Rev. (Exp.)</b>			<b><u>(450)</u></b>	<b><u>(193)</u></b>	<b><u>(602)</u></b>

**City of Mount Dora  
Budget Worksheet  
Village Market Seafood Festival Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE1503	Special Event Fees	4,302	-	2,675
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<b>4,302</b>	<b>-</b>	<b>2,675</b>
130-5741-515.02-00	SE1503	Special Event Pay	2,903	-	2,600
130-5741-521.00-00	SE1503	FICA Taxes	216	-	199
130-5741-522.00-00	SE1503	Retirement Exp.	249	-	260
130-5741-524.00-00	SE1503	W/C Insurance Exp.	54	-	60
<b>Personnel Cost</b>			<b>3,423</b>	<b>-</b>	<b>3,119</b>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>			<b>3,423</b>	<b>-</b>	<b>3,119</b>
<b>Excess Rev. (Exp.)</b>			<b>879</b>	<b>-</b>	<b>(444)</b>

**City of Mount Dora  
Budget Worksheet  
4th of July Parade Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00		Special Event Fees	-	-	-
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00	SE0007	Sponsorships	454	-	-
<b>Total Revenues</b>			<b>454</b>	<b>-</b>	<b>-</b>
130-5741-515.02-00	SE0007	Special Event Pay	2,347	-	2,700
130-5741-521.00-00	SE0007	FICA Taxes	175	-	207
130-5741-522.00-00	SE0007	Retirement Exp.	221	-	520
130-5741-524.00-00	SE0007	W/C Insurance Exp.	59	-	65
<b>Personnel Cost</b>			<b>2,801</b>	<b>-</b>	<b>3,492</b>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>			<b>2,801</b>	<b>-</b>	<b>3,492</b>
<b>Excess Rev. (Exp.)</b>			<b>(2,347)</b>	<b>-</b>	<b>(3,492)</b>

**City of Mount Dora  
Budget Worksheet  
July 3rd Celebration Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00	SE0015	Special Event Fees	5,069	-	1,000
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00	SE0015	Sponsorships	200	1,000	7,000
<b>Total Revenues</b>			<b>5,269</b>	<b>1,000</b>	<b>8,000</b>
130-5741-515.02-00	SE0015	Special Event Pay	6,633	-	5,200
130-5741-521.00-00	SE0015	FICA Taxes	492	-	398
130-5741-522.00-00	SE0015	Retirement Exp.	451	-	520
130-5741-524.00-00	SE0015	W/C Insurance Exp.	174	-	200
<b>Personnel Cost</b>			<b>7,750</b>	<b>-</b>	<b>6,318</b>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00	SE0015	Promotional Activities	20,322	10,700	28,000
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<b>20,322</b>	<b>10,700</b>	<b>28,000</b>
<b>Total Expenditures</b>			<b>28,072</b>	<b>10,700</b>	<b>34,318</b>
<b>Excess Rev. (Exp.)</b>			<b>(22,803)</b>	<b>(9,700)</b>	<b>(26,318)</b>

**City of Mount Dora  
Budget Worksheet  
African American Heritage Festival Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00		Special Event Fees	-	-	-
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<u>-</u>	<u>-</u>	<u>-</u>
130-5741-515.02-00	SE0111	Special Event Pay	3,840	3,802	3,850
130-5741-521.00-00	SE0111	FICA Taxes	281	385	295
130-5741-522.00-00	SE0111	Retirement Exp.	508	414	385
130-5741-524.00-00	SE0111	W/C Insurance Exp.	72	88	90
<b>Personnel Cost</b>			<u>4,701</u>	<u>4,689</u>	<u>4,620</u>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>			<u>4,701</u>	<u>4,689</u>	<u>4,620</u>
<b>Excess Rev. (Exp.)</b>			<u>(4,701)</u>	<u>(4,689)</u>	<u>(4,620)</u>

**City of Mount Dora  
Budget Worksheet  
Light Up Mount Dora Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00		Special Event Fees	-	-	-
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<u>-</u>	<u>-</u>	<u>-</u>
130-5741-515.02-00	SE0203	Special Event Pay	4,698	4,885	4,450
130-5741-521.00-00	SE0203	FICA Taxes	344	363	340
130-5741-522.00-00	SE0203	Retirement Exp.	418	356	445
130-5741-524.00-00	SE0203	W/C Insurance Exp.	135	128	130
<b>Personnel Cost</b>			<u>5,595</u>	<u>5,732</u>	<u>5,365</u>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00	SE0203	Utility Services	-	-	50
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<u>-</u>	<u>-</u>	<u>50</u>
<b>Total Expenditures</b>			<u>5,595</u>	<u>5,732</u>	<u>5,415</u>
<b>Excess Rev. (Exp.)</b>			<u>(5,595)</u>	<u>(5,732)</u>	<u>(5,415)</u>

**City of Mount Dora  
Budget Worksheet  
Christmas Parade Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00		Special Event Fees	-	-	-
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<u>-</u>	<u>-</u>	<u>-</u>
130-5741-515.02-00	SE0204	Special Event Pay	1,951	1,906	1,650
130-5741-521.00-00	SE0204	FICA Taxes	147	140	126
130-5741-522.00-00	SE0204	Retirement Exp.	271	189	165
130-5741-524.00-00	SE0204	W/C Insurance Exp.	58	51	60
<b>Personnel Cost</b>			<u>2,426</u>	<u>2,286</u>	<u>2,001</u>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>			<u>2,426</u>	<u>2,286</u>	<u>2,001</u>
<b>Excess Rev. (Exp.)</b>			<u>(2,426)</u>	<u>(2,286)</u>	<u>(2,001)</u>

**City of Mount Dora  
Budget Worksheet  
Christmas Walk Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00		Special Event Fees	-	-	-
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00		Sponsorships	-	-	-
<b>Total Revenues</b>			<u>-</u>	<u>-</u>	<u>-</u>
130-5741-515.02-00	SE0205	Special Event Pay	2,883	2,922	2,950
130-5741-521.00-00	SE0205	FICA Taxes	212	214	226
130-5741-522.00-00	SE0205	Retirement Exp.	393	240	295
130-5741-524.00-00	SE0205	W/C Insurance Exp.	106	83	90
<b>Personnel Cost</b>			<u>3,595</u>	<u>3,459</u>	<u>3,561</u>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00	SE0205	Utility Services	-	-	150
130-5741-548.00-00		Promotional Activities	-	-	-
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<u>-</u>	<u>-</u>	<u>150</u>
<b>Total Expenditures</b>			<u>3,595</u>	<u>3,459</u>	<u>3,711</u>
<b>Excess Rev. (Exp.)</b>			<u>(3,595)</u>	<u>(3,459)</u>	<u>(3,711)</u>

**City of Mount Dora  
Budget Worksheet  
Children's' Christmas in the Park Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Proj. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00		Special Event Fees	-	-	400
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14	SE0401	Recreation Fees	4,454	1,000	-
130-0000-366.30-00	SE0401	Sponsorships	-	500	13,000
<b>Total Revenues</b>			<b>4,454</b>	<b>1,500</b>	<b>13,400</b>
130-5741-515.02-00	SE0401	Special Event Pay	4,259	5,013	4,650
130-5741-521.00-00	SE0401	FICA Taxes	309	633	356
130-5741-522.00-00	SE0401	Retirement Exp.	324	159	465
130-5741-524.00-00	SE0401	W/C Insurance Exp.	135	155	160
<b>Personnel Cost</b>			<b>5,027</b>	<b>5,960</b>	<b>5,631</b>
130-5741-534.00-00	SE0401	Other Contractual Serv.	505	280	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00		Promotional Activities	-	-	30,000
130-5741-552.00-00	SE0401	Operating Supplies	22,550	24,225	-
<b>Operating Expenditures</b>			<b>23,055</b>	<b>24,505</b>	<b>30,000</b>
<b>Total Expenditures</b>			<b>28,082</b>	<b>30,465</b>	<b>35,631</b>
<b>Excess Rev. (Exp.)</b>			<b>(23,628)</b>	<b>(28,965)</b>	<b>(22,231)</b>

**City of Mount Dora  
Budget Worksheet  
Back to School Rally Special Event  
FY 2016-17**

<u>Acct Number</u>	<u>Prodi. #</u>	<u>Description</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Final 2017</u>
130-0000-341.10-00		Special Event Fees	-	-	-
001-0000-341.10-04		Ticket Sales Commission	-	-	-
130-0000-341.10-14		Recreation Fees	-	-	-
130-0000-366.30-00	SE1605	Sponsorships	-	-	500
<b>Total Revenues</b>			<u>-</u>	<u>-</u>	<u>500</u>
130-5741-515.02-00		Special Event Pay	-	-	-
130-5741-521.00-00		FICA Taxes	-	-	-
130-5741-522.00-00		Retirement Exp.	-	-	-
130-5741-524.00-00		W/C Insurance Exp.	-	-	-
<b>Personnel Cost</b>			<u>-</u>	<u>-</u>	<u>-</u>
130-5741-534.00-00		Other Contractual Serv.	-	-	-
130-5741.543.00-00		Utility Services	-	-	-
130-5741-548.00-00	SE????	Promotional Activities	-	-	2,500
130-5741-552.00-00		Operating Supplies	-	-	-
<b>Operating Expenditures</b>			<u>-</u>	<u>-</u>	<u>2,500</u>
<b>Total Expenditures</b>			<u>-</u>	<u>-</u>	<u>2,500</u>
<b>Excess Rev. (Exp.)</b>			<u>-</u>	<u>-</u>	<u>(2,000)</u>

This page left intentionally blank

