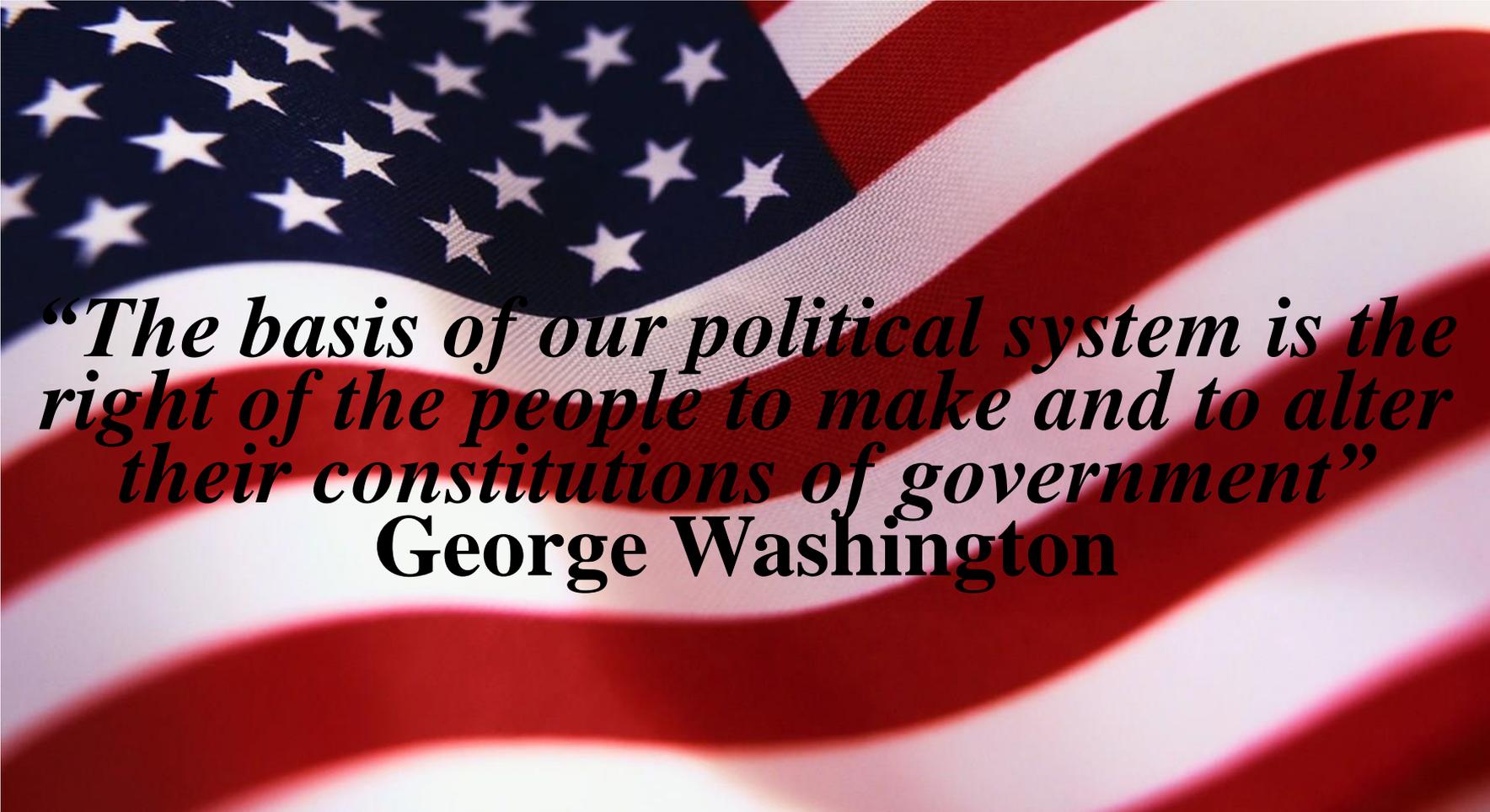




CITY OF EAGLE LAKE, FLORIDA
ADOPTED ANNUAL BUDGET
FISCAL YEAR 2015-2016

A close-up, slightly blurred image of the American flag, showing the stars and stripes in a wavy pattern. The flag is the background for the text below.

“The basis of our political system is the right of the people to make and to alter their constitutions of government”
George Washington

PRINCIPLE OFFICIALS

❖ Suzy Wilson, Mayor

❖ Cory Coler, Vice-Mayor

❖ Terry Pittman, Commissioner

❖ Bobbi Hosegood, Commissioner

❖ Arley Smith, Commissioner

ADMINISTRATION

- ❖ Luke C. Lewis, City Manager
- ❖ Dawn Wright, City Clerk
- ❖ Lisa Freeman, Deputy-City Clerk
- ❖ Heather Chrisman, Legal Counsel
- ❖ Joanne McLeod, Finance/Payroll
- ❖ Brian Fletcher, Public Works Director

City of Eagle Lake

BUDGET MESSAGE

November 01, 2015

TO: Mayor Wilson and Members of the City Commission

RE: Budget Message 2015-2016 Fiscal Year

I am pleased to present the proposed Fiscal Year 2015-2016 budget for the City of Eagle Lake. I would like to take this opportunity to thank all the city staff, and city commissioners for their dedication and team approach in preparing this year's financial document. Because the budget is the principle management tool for the City of Eagle Lake, it was essential to have open communication during our budget workshops with city staff for the planning purposes of the city. This proved to be a successful process as we deliberated on areas to cut, and improve areas that needed to be addressed. The leadership and professionalism of all participants is a testament to the process of democracy as we addressed the financial challenges of the City, and forecast opportunities for growth and development.

This year's budget process presented many challenges due to the uncertainties of the national and local climates, and the stagnant growth of revenue for the City. As budgets continue to decline at all levels of government, communities nationwide continue to rely on better performance from their local municipalities. The pressure for improved performance and quality of service delivery has brought demands for fundamental and qualitative changes in government organizations and their services to the community. The traditional visions of public management can no longer be stretched to accommodate the complexity of society. Public management requires a new intellectual framework from which to see both, the current requirements for leading municipalities, and solving the challenges of local government by restructuring organizations capable of qualitative change in performance and service delivery to the community.

To meet these challenges and serve the community, the City of Eagle Lake must continue to strengthen its financial position. To do this, we must address the City's loss of revenue in all areas, and mitigate that loss as much as possible, so we can improve the quality of life for all citizens through public services, and amenities. To thoroughly evaluate the City's financial position, and establish solutions for the community, we took extensive time to examine every line-item in each department to eliminate waste and to maximize our funds for operations and future capital projects that need to be addressed.

The goal for this year's budget is to address several issues: (1). Balance the operating expenses with the operating revenues in each Fund without transfers. (2). Eliminate any loss of revenue in our Water, Waste Water, and Refuse Departments, and to review all contractual services. (3). Continue to establish technology capabilities for the city through a centralized network system, software, web services, training, technical support, and off-site back-up system for all City operations. (4). Address an aging infrastructure and the needs for future planning of water, and waste

water departments. (5). Monitor expenses of all departments and avoid over run costs. (6). Seek viable economic development opportunities (7). Address shrinkage in our inventory system and monitor projects.

GENERAL FUND

The General Fund accounts for the traditional operational activities of the City; including administration, police, fire, streets, recreation and parks, executive control, and city council. The primary sources of revenue come from taxes, license's, fees, and permits. The general fund also receives revenue from fines, forfeitures, investment income, and various other charges. The revenues for FY 2015-2016 are projected to be \$1,454,265.90 and expenditures are projected at \$1,450,668.65...

OPPORTUNITY FUNDING

The recent economic downturn the past 8 years has affected funding across many communities. The need for economic planning and sustainable energy through water and/or electric are essential to the city's success. Some rural communities nationwide have decreased, while others have increased. This contrast is due to the vision and strategic planning by those community leaders. I suggest the city take an aggressive approach through public-private partnerships and non-profit organizations to develop a long range plan, and then put in place action steps to carry out those plans. In order for the city to fund economic development the city needs to identify unnecessary expenses and amend previous contracts that have put the city's financial status at risk. The City's population and prosperity have been in decline or stagnant for several years, and must be addressed through a new strategic plan.

TRANSPORTATION FUND

A local option gas tax is imposed and restricted for transportation purposes and is the primary source of revenue for the Transportation Fund. The fund is utilized for street repair, maintenance, signage, and replacement of old streets. In the past 5 years, several indirect costs affected operating expense of the street department. The increased costs of petroleum products, culverts, storm drainage, and resurfacing. The budgeted revenue for FY2015-2016 is projected to be \$45,137. In order for the city to sustain the current level of service a \$42,000 Capital Expenditure will be carried over from FY2014-2015 to increase the Transportation Fund amount to approximately \$87,000 for FY2016-2017 new overlay project.

WATER FUND

The water fund is one of the city's three enterprise funds that provides services to the general public inside and outside the city limits on a continual basis. Currently the Water Department serves approximately 1,300 active customers. The city's water supply comes from Aquifer and is pumped into our system through (4) four well points. The city currently has no additional raw water back-up supply. However, additional plans are being made for other raw water supply back-ups. The city's water treatment plant has the capacity of producing 847,600 gallons of drinkable water per day. An updated water rate study needs to be completed over the next year with recommended rates to be implemented to customers outside the city limits. The projected revenue for FY2015-2016 is \$393,275.00 while the expenditures are projected to be \$425,348.06...

SEWER FUND (WASTEWATER)

The Wastewater/Storm water Fund is another enterprise fund in which revenue is generated through user fees calculated from water consumption. The City of Eagle Lake currently operates (11) eleven lift stations that pumps wastewater to the City of Bartow Wastewater Plant for treatment.

The sewer department continues to concentrate on preventive maintenance and will work to improve its inflow and infiltration inspection. The sewer rates are also examined as a part of the water rate study and has recently been increased by approximately 8% over the past year. The projected revenue for FY2015-2016 is \$463,850.00 while the expenditures are projected to be \$463,790.21...

REFUSE FUND

The REFUSE/Garbage Fund is the third enterprise fund in which revenue is generated through user fees collected for the use of a sub-contracted waste collection company. Per contract this is an agreement that periodically comes up for bid in order to mitigate costs. The refuse fund is currently up for bid in FY2015-2016 cycle. The City of Eagle Lake currently services approximately 888 customers. The projected revenue for FY2015-2016 is \$250,650.00 while expenditures are expected to be \$265,358.66...

SUMMARY

Adopting the budget is an important responsibility of the City Commission; the budget serves as both an operational tool and financial blueprint for the delivery of city services, as well as a communication tool from the city to the citizens, and members of the financial community. Its implementation ensures careful and efficient use of the community's resources and helps to maintain financial stability in order to project future growth. As a team of: (1) elected officials reflecting the vision and values of our community and (2) staff with the technical knowledge and expertise to create programs and operational plans, we have developed a budget that meets our community's expectations while creating the best possible outcome for long-term financial sustainability. The outcome for FY2015-2016 is not where it should be. Overall the city has a balanced budget. However, there are projected losses within certain utility funds in this year's budget that are a direct result of long term contracts, increased fuel costs, cost over run on certain projects, and overall increased cost to maintain equipment and facilities. The city will continue to manage expenses and improve the bidding process to ensure proper costs are met and waste is eliminated. Addressing revenue will be a part of this year's process by increasing fees that are comparable to other municipalities; most of these small fees have not been addressed in over a decade which does not take into account the increased costs that are necessary to provide services. After a long in-depth process of evaluating and completing the budget I am pleased to present the final results of this year's operating budget. I believe this is a good starting point for the City of Eagle Lake, and will continue to look for better solutions for future improvements.

Thank you,

Luke C. Lewis, MPA

City Manager

HOW TO USE THE BUDGET DOCUMENT

CITY OF EAGLE LAKE

The operating budget is perhaps a municipality's most important work product. The budget serves a number of functions. At the most basic level it is a legal document that gives city officials the authority to incur obligations and pay expenses. It allocates resources among departments, reflecting the legislative body's priorities and policies and controls how much each department may spend. In most municipalities, the budget has evolved from just being a bunch of numbers to a management tool used to guide city operations and plan for economic growth. Budgets often include mission statements, goals, and objectives that convey to the citizens the vision for the future of the municipality's elected officials, and let the officials communicate why they have allocated the scarce resources in the manner that they did. The budget is also a constant evaluation tool, comparing commitments made in the previous year's budget with actual accomplishments.

This municipal budget is a working document that encompasses the financial planning of the City's operations for the fiscal year of November 1, 2015 through October 31, 2016. Its purpose is to provide public information to the community about the City's overall status, both financial and operational, in a format that is concise and readable.

The document describes the City government's goals and objectives including an estimation of resources available, and the proposed use of funds for the 2015/2016 fiscal year. The main body of the financial document begins with the "Budget Message" from the City Manager to the Mayor, City Commission, and the Citizens of Eagle Lake. The budget message provides an outline of the City's goals, which pertains to the 2015/2016 budget, highlights of proposed fund allocations, general indication of the City's financial status and service levels. This document also serves as a financial tool to forecasting of economic growth possibilities.

CITY OF EAGLE LAKE

The budget document is divided into the following sections:

- **General Fund-** A general fund is a financial term referring to a municipality's financial pool of resources in public sector accounting. This term traditionally refers to a fund used by a governmental agency, because a *for-profit business* uses a general ledger to monitor its finances. From a general fund, all operating expenses, services and employee payrolls are provided. The money for this fund comes from several sources including taxes, licenses, permits, miscellaneous fees, and fund transfers.
- When public officials talk about balancing a budget they are referring to the general fund. The general fund encompasses a surplus of money used to finance continuous operating expenses of the city. This requires a yearly vote taken by the governing body (City Commission) to determine exactly how the budget is to be spent. A municipality's general fund attempts to finance all the services necessary for its citizens in order to create a better quality of life in the community. Public services, public facilities, public safety, police, fire, streets, recreation and park facilities, and the City's general operating expense are among the main focuses of the general fund for a governmental budget. Issues such as community development, economic development, transportation, and disaster contingencies are other funds that also account for additional operating costs of a governmental budget. All of these accounts are necessary to sustain the day-to-day activities, and functions for all administrative and operational expenditures. When public officials and administrators of municipalities talk about "balancing the budget", they are referring to the balancing of their *general fund*, which is required by Florida Statutes Ch. 166 Section 166.241(2)...

CITY OF EAGLE LAKE

- **Enterprise Fund-** An enterprise fund is established by a government to account for activities, similar to private business operations. Examples of government operations financed by enterprise funds include airports, public transit, trash services golf courses, and utilities (electric, water, sewer). The government may subsidize part of the costs of the funds. The purpose of an enterprise fund is to establish a separate accounting and financial reporting mechanism for municipal services for which a user fee is charged to the consumer in exchange for goods or services. Under enterprise accounting principles, the revenues and expenditures of services are separated into separate funds with its own financial statements. Hence, an enterprise fund does not create a separate or autonomous entity from the municipal government operation. The municipal government operating the enterprise services continues to fulfill financial and managerial reporting requirements like every other department it is responsible for. Financial transactions are reported using standards similar to private sector accounting. Revenues are recognized when earned and expenses are recognized when incurred, under a full actual basis of accounting. An enterprise fund provides management and taxpayers with information to; measure performance, analyzed the impact of financial decisions, determine the costs of providing a service, and identify any subsidy from the general fund in providing a service. Enterprise accounting allows the community to demonstrate to the public the portions of total costs of a service that is recovered through user charges and, if any, the portion that is subsidized by tax levy or other available funds. Enterprise funds frequently are used to account for services whose costs are partially funded by fees and charges. At year-end, the performance of an enterprise fund is measured in terms of positive and negative operations, much like a private organization.

- The following sections list major objectives for the 2015-2016 budget year. Each section is broken down into departments that provide detailed financial and operational information.

- **General Fund**
 - **Summary of Revenues, Transfer of Funds, and Expenditures**
 - **Summary of General Fund Revenues**
 - **General Fund Revenues-Line Item Budget Detail**
 - **City Commission**
 - **Executive Control**
 - **Administration**
 - **Police**
 - **Street Department**
 - **Buildings & Codes**
 - **Library**
 - **Parks & Recreation**

- **Enterprise Funds**
 - **Sewer – Storm Water Fund**
 - **Water Fund**
 - **Refuse/Garbage Fund**
 - **CRA**

SUMMARY OF
ALL REVENUES, TRANSFERS, AND EXPENDITURES
BY FUND

| ACCOUNT NUMBER | REVENUE FUNDS | FY2011/2012 Actuals | FY2012/2013 Actuals | FY2013/2014 Actuals | FY2014/2015 Budget | FY2014/2015 Estimated Actuals | FY2015/2016 Budget Proposed | FY 14-15 FY 15-16 Budget Diff | % |
|----------------|----------------------------------|---------------------|---------------------|---------------------|--------------------|-------------------------------|-----------------------------|-------------------------------|------|
| 510.000 | General Fund | 1,663,852.38 | 1,553,507.21 | 1,840,595.49 | 1,634,954.00 | 1,662,174.85 | 1,454,265.90 | (180,688.10) | -11% |
| 535.000 | Sewer and Storm Water | 408,281.48 | 410,789.34 | 417,260.11 | 455,341.18 | 453,846.38 | 463,850.00 | 8,508.82 | 8% |
| 533.000 | Water | 370,607.37 | 388,247.16 | 667,800.07 | 409,647.66 | 390,772.87 | 393,275.00 | (16,372.66) | -10% |
| 534.000 | Solid Waste / Garbage | 241,461.80 | 245,924.81 | 247,990.17 | 260,000.00 | 250,143.34 | 250,650.00 | (9,350.00) | 29% |
| | TOTAL REVENUES AND TRANSFERS | 2,684,203.03 | 2,598,468.52 | 3,173,645.84 | 2,759,942.84 | 2,756,937.44 | 2,562,040.90 | (197,901.94) | -7% |
| | Less: Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | TOTAL REVENUES | 2,684,203.03 | 2,598,468.52 | 3,173,645.84 | 2,759,942.84 | 2,756,937.44 | 2,562,040.90 | (197,901.94) | -7% |
| ACCOUNT NUMBER | EXPENDITURE/EXPENSE FUNDS | FY2011/2012 Actuals | FY2012/2013 Actuals | FY2013/2014 Actuals | FY2014/2015 Budget | FY2014/2015 Estimated Actuals | FY2015/2016 Budget Proposed | FY 14-15 FY 15-16 Budget Diff | % |
| 510.000 | General Fund | 1,478,662.99 | 1,563,959.55 | 2,029,762.07 | 1,605,109.90 | 1,162,585.02 | 1,450,668.65 | (154,441.25) | -10% |
| 535.000 | Sewer and Storm Water | 419,687.37 | 424,608.58 | 428,790.47 | 429,820.00 | 334,269.42 | 463,790.21 | 33,970.21 | 8% |
| 533.000 | Water | 462,928.80 | 468,990.22 | 453,987.23 | 409,398.00 | 425,348.06 | 368,994.21 | (40,403.79) | -10% |
| 534.000 | Solid Waste / Garbage | 203,163.32 | 206,827.14 | 196,805.26 | 206,204.00 | 180,623.34 | 265,358.66 | 59,154.66 | 29% |
| | TOTAL ESPENDITURES AND TRANSFERS | 2,564,442.48 | 2,664,385.49 | 3,109,345.03 | 2,650,531.90 | 2,102,825.84 | 2,548,811.73 | (101,720.17) | -4% |
| | Less: Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | TOTAL EXPENDITURES | 2,564,442.48 | 2,664,385.49 | 3,109,345.03 | 2,650,531.90 | 2,102,825.84 | 2,548,811.73 | (101,720.17) | -4% |

SUMMARY OF

GENERAL FUND REVENUE DETAILS

| ACCT # | TYPES OF REVENUE | FY2011/2012 Actuals | FY2012/2013 Actuals | FY2013/2014 Actuals | FY2014/2015 Budget | FY2014/2015 Estimated Actuals | FY2015/2016 Budget Proposed | Diff | % |
|---------|--|---------------------|---------------------|---------------------|--------------------|-------------------------------|-----------------------------|-------------|------|
| 310.000 | Taxes: | | | | | | | | |
| 311.000 | Ad Valorem Taxes Sales, Use & Gas | 426,276.52 | 392,243.32 | 418,782.22 | 420,000.00 | 433,757.09 | 460,409.90 | 40,409.90 | 10% |
| 312.000 | Taxes | | | | | | | | |
| | 312.300 - 9th Cent Gas Tax | 13,786.07 | 11,914.77 | 12,190.57 | 13,000.00 | 14,198.95 | 15,000.00 | 2,000.00 | 15% |
| | 312.410 - Local Option Gas Tax | 76,061.67 | 65,381.13 | 68,132.88 | 70,000.00 | 71,058.13 | 72,211.00 | 2,211.00 | 3% |
| | 312.412 - Local Gov. 1/2 Cent Sales Tax | 110,927.83 | 118,695.72 | 119,533.47 | 131,000.00 | 131,185.31 | 137,131.00 | 6,131.00 | 5% |
| | 312.413 - Alcohol Beverage Tax | 293.66 | 293.66 | 342.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | 312.420 - 5 cent Local Option Gas Tax | 47,744.60 | 42,380.75 | 43,379.94 | 45,000.00 | 45,044.69 | 45,137.00 | 137.00 | 0% |
| | 312.000 - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | TOTAL - Sales, Use & Gas Taxes | 248,813.83 | 238,666.03 | 243,579.47 | 259,000.00 | 261,487.08 | 269,479.00 | 10,479.00 | 4% |
| 314.000 | Utility Service Taxes | | | | | | | | |
| | 314.100 - Electric Utility Service Tax | 110,795.51 | 111,761.89 | 126,287.59 | 127,000.00 | 118,501.13 | 125,000.00 | (2,000.00) | -2% |
| | 314.150 - Water Utility Service Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | 314.200 - Telephone Utility Service Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | 314.400 - Natural Gas Service Tax | 677.42 | 0.00 | 1,681.02 | 0.00 | 1,398.15 | 1,000.00 | 1,000.00 | 0% |
| | 314.800 - Propane Service Tax | 712.31 | 1,960.88 | 1,436.92 | 2,500.00 | 1,693.55 | 1,600.00 | (900.00) | -36% |
| | 315.000 - Local Communications Serv. Tax | 86,416.53 | 75,082.51 | 72,676.60 | 83,000.00 | 61,539.24 | 70,000.00 | (13,000.00) | -16% |
| | 314.000 - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | TOTAL - Utility Service Taxes | 198,601.77 | 188,805.28 | 202,082.13 | 212,500.00 | 183,132.07 | 197,600.00 | (14,900.00) | -7% |
| 323.000 | Franchise Fees | | | | | | | | |
| | 323.100 - Electric Franchise Fees | 133,296.71 | 124,117.00 | 134,231.54 | 142,000.00 | 130,624.00 | 133,000.00 | (9,000.00) | -6% |
| | 323.200 - Telephone Franchise Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | 323.400 - Natural Gas Franchise Fees | 949.86 | 1,466.91 | 489.50 | 1,500.00 | 833.25 | 850.00 | (650.00) | -43% |
| | 323.500 Cable Television Franchise Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | 323.700 - Solid Waste Franchise Fees | 12,000.00 | 12,000.00 | 12,000.00 | 12,000.00 | 12,000.00 | 12,000.00 | 0.00 | 0% |
| | 323.000 - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | TOTAL - Franchise Fees | 146,246.57 | 137,583.91 | 146,721.04 | 155,500.00 | 143,457.25 | 145,850.00 | (9,650.00) | -6% |
| 310.000 | Subtotal Taxes | 1,019,938.69 | 957,298.54 | 1,011,164.86 | 1,047,000.00 | 1,021,833.49 | 1,073,338.90 | 26,338.90 | 3% |

| | | | | | | | | | | |
|---------|--------------------------------------|--|------------|------------|------------|------------|------------|------------|------------|-------|
| | | | | | | | | | | |
| 330.000 | Intergovernmental Revenue: | | | | | | | | | |
| 331.000 | Federal Grants | | | | | | | | | |
| | | 331.201 - BRYNE Grant | 9,170.00 | 7,694.34 | 4,506.67 | 7,000.00 | 10,338.33 | 9,500.00 | 2,500.00 | 36% |
| | | 331.390 - CDBG 10th St. Drainage | 16,716.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | | 331.391 CDBG Revenue | 0.00 | 0.00 | 21,840.00 | 12,000.00 | 21,840.00 | 12,000.00 | 0.00 | 0% |
| | | 331.814 - SWFMD CO-OP Grant Bingham St. | 0.00 | 25,388.00 | 226,946.45 | 0.00 | 126,569.28 | 0.00 | 0.00 | 0% |
| | TOTAL - Federal Grants | | 25,886.52 | 33,082.34 | 253,293.12 | 19,000.00 | 158,747.61 | 21,500.00 | 2,500.00 | 13% |
| | State Shared | | | | | | | | | |
| 335.000 | Revenues | | | | | | | | | |
| | | 335.120 - SRS Sales Tax | 60,520.20 | 62,142.50 | 65,858.01 | 67,000.00 | 64,661.71 | 70,930.50 | 3,930.50 | 6% |
| | | 335.122 - SRS Motor Fuel Tax | 23,256.04 | 22,291.84 | 22,588.81 | 24,000.00 | 21,404.72 | 23,643.50 | (356.50) | -1% |
| | | 335.150 - Alcohol Beverage Licenses | 0.00 | 0.00 | 0.00 | 300.00 | 391.55 | 0.00 | (300.00) | -100% |
| | TOTAL - State Shared Revenues | | 83,776.24 | 84,434.34 | 88,446.82 | 91,300.00 | 86,457.98 | 94,574.00 | 3,274.00 | 4% |
| | | | | | | | | | | |
| 337.700 | Library Cooperative | | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 | 0% |
| 337.710 | Delivery Driver System Funding/Co-op | | 57,927.20 | 63,104.02 | 82,776.98 | 66,000.00 | 80,262.52 | 80,500.00 | 14,500.00 | 22% |
| | Polk Co. | | | | | | | | | |
| 338.200 | Occup.Licenses | | 1,307.97 | 1,154.00 | 1,241.50 | 1,500.00 | 857.77 | 1,000.00 | (500.00) | -33% |
| | Total - County Shared Revenue | | 84,235.17 | 89,258.02 | 109,018.48 | 92,500.00 | 106,120.29 | 106,500.00 | 14,000.00 | 15% |
| | | | | | | | | | | |
| 330.000 | Subtotal Intergovernmental Revenue | | 193,897.93 | 206,774.70 | 450,758.42 | 202,800.00 | 351,325.88 | 222,574.00 | 19,774.00 | 10% |
| | | | | | | | | | | |
| 340.000 | Charges for Services: | | | | | | | | | |
| | | 341.200 - Zoning Fee | 900.00 | 0.00 | 750.00 | 1,000.00 | 400.00 | 500.00 | (500.00) | -50% |
| | | 341.300 - Copies/Certifications | 79.50 | 306.35 | 91.15 | 600.00 | 144.13 | 150.00 | (450.00) | -75% |
| | | 342.900 - FDOT Roadway Maintenance | 13,324.71 | 13,564.64 | 14,023.66 | 13,500.00 | 10,272.76 | 10,300.00 | (3,200.00) | -24% |
| | | 342.901 - FDOT Lighting Maintenance | 14,311.80 | 11,248.16 | 10,272.76 | 11,500.00 | 14,560.83 | 14,600.00 | 3,100.00 | 27% |
| | | 342.902 - FDOT Signal Maintenance | 0.00 | 3,245.59 | 3,342.50 | 3,300.00 | 0.00 | 0.00 | (3,300.00) | -100% |
| | | 352.000 - Library Fines & Collections | 1,631.81 | 1,438.50 | 1,944.63 | 1,500.00 | 1,759.75 | 1,500.00 | 0.00 | 0% |
| 340.000 | Subtotal Charges for Services | | 30,247.82 | 29,803.24 | 30,424.70 | 31,400.00 | 27,137.47 | 27,050.00 | (4,350.00) | -14% |

| | | | | | | | | | | |
|-----------|---|------------|-----------|------------|-----------|-----------|-----------|-------------|-------|--|
| 340.000 | Charges for Services: | | | | | | | | | |
| | 341.200 - Zoning Fee | 900.00 | 0.00 | 750.00 | 1,000.00 | 400.00 | 500.00 | (500.00) | -50% | |
| | 341.300 - Copies/Certifications | 79.50 | 306.35 | 91.15 | 600.00 | 144.13 | 150.00 | (450.00) | -75% | |
| | 342.900 - FDOT Roadway Maintenance | 13,324.71 | 13,564.64 | 14,023.66 | 13,500.00 | 10,272.76 | 10,300.00 | (3,200.00) | -24% | |
| | 342.901 - FDOT Lighting Maintenance | 14,311.80 | 11,248.16 | 10,272.76 | 11,500.00 | 14,560.83 | 14,600.00 | 3,100.00 | 27% | |
| | 342.902 - FDOT Signal Maintenance | 0.00 | 3,245.59 | 3,342.50 | 3,300.00 | 0.00 | 0.00 | (3,300.00) | -100% | |
| | 352.000 - Library Fines & Collections | 1,631.81 | 1,438.50 | 1,944.63 | 1,500.00 | 1,759.75 | 1,500.00 | 0.00 | 0% | |
| 340.000 | Subtotal Charges for Services | 30,247.82 | 29,803.24 | 30,424.70 | 31,400.00 | 27,137.47 | 27,050.00 | (4,350.00) | -14% | |
| 343.900 | Stormwater Fees (MOVED TO SEWER/STORMWATER FUND | 45,720.00 | 45,936.00 | 46,828.00 | 46,000.00 | 0.00 | 0.00 | (46,000.00) | -100% | |
| 350.000 | Fines and Forfeitures: | | | | | | | | | |
| | 341.541 - Police Fines | 7,578.24 | 11,255.34 | 1,237.58 | 12,300.00 | 1,725.83 | 1,200.00 | (11,100.00) | -90% | |
| | 350.100 - Other Fines and Forfeitures | 170.94 | 0.00 | 400.00 | 0.00 | 1,611.37 | 1,500.00 | 1,500.00 | 0% | |
| 350.000 | Subtotals Fines and Forfeitures | 7,749.18 | 11,255.34 | 1,637.58 | 12,300.00 | 3,337.20 | 2,700.00 | (9,600.00) | -78% | |
| 360.000 | Other Revenue: | | | | | | | | | |
| | 361.100 - Interest Income | 1,539.31 | 1,403.12 | 955.55 | 2,000.00 | 729.87 | 1,100.00 | (900.00) | -45% | |
| | 362.100 - Facilities Rental | | | | | | | | | |
| Wash..... | 361.110 - Facilities Deposits | 5,133.75 | 4,625.00 | 7,377.00 | 9,000.00 | 0.00 | 1,200.00 | (7,800.00) | -87% | |
| | 362.100 - Facilities Rental | 7,575.00 | 6,280.00 | 9,623.00 | 0.00 | 9,770.00 | 9,500.00 | 9,500.00 | 0% | |
| | 362.200 - Sprint Tower Lease | 25,920.00 | 31,104.00 | 31,104.00 | 31,104.00 | 31,104.00 | 31,104.00 | 0.00 | 0% | |
| | 362.201 - T-Mobile Tower Lease | 24,701.86 | 29,399.36 | 26,335.59 | 29,500.00 | 26,181.49 | 27,000.00 | (2,500.00) | -8% | |
| | 366.000 - Private Donations | 8827.86 | 7689.06 | 8264.66 | 2,500.00 | 2,630.00 | 3,000.00 | 500.00 | 20% | |
| | 369.900 - Miscellaneous Income | 27,440.39 | 15,975.62 | 16,955.82 | 13,000.00 | 13,571.24 | 14,000.00 | 1,000.00 | 8% | |
| 360.000 | Subtotal Other Revenue | 101,138.17 | 96,476.16 | 100,615.62 | 87,104.00 | 83,986.60 | 86,904.00 | (200.00) | 0% | |

| | | | | | | | | | |
|---------|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------|
| 367.000 | Licenses and Permits: | | | | | | | | |
| 316.000 | Business Tax Receipts | 7,612.16 | 8,313.78 | 7,158.32 | 8,500.00 | 3,797.65 | 8,000.00 | (500.00) | -6% |
| 322.000 | Building Permits | | | | | | | | |
| | 322.050 - Subdivision Permit App Fee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | 322.060 - Plan Review Fee | 2,414.00 | 2,585.25 | 2,897.68 | 3,000.00 | 1,598.89 | 2,000.00 | (1,000.00) | -33% |
| | 322.070 - DCA BLDG Cert Charge 1% | 25.03 | 39.43 | 16.69 | 200.00 | 26.28 | 30.00 | (170.00) | -85% |
| | 322.100 - DBPR Radon Surcharge 1% | 25.02 | 35.82 | 16.71 | 100.00 | 26.28 | 30.00 | (70.00) | -70% |
| | 322.150 - Contractor's Registration | 340.00 | 360.00 | 280.00 | 300.00 | 240.00 | 250.00 | (50.00) | -17% |
| | 322.200 - Polk CO Imp Fee 3% | 166.73 | 208.00 | 166.40 | 250.00 | 0.00 | 100.00 | (150.00) | -60% |
| | 322.250 Consultant Review - Subdiv | 0.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 500.00 | (500.00) | -50% |
| | 322.300 - Building Inspection Fees | 7,440.00 | 7,640.00 | 7,400.00 | 10,000.00 | 5,280.00 | 5,285.00 | (4,715.00) | -47% |
| | 322.400 - Building Permits | 7,827.73 | 8,738.95 | 7,396.51 | 10,000.00 | 5,289.11 | 5,500.00 | (4,500.00) | -45% |
| | 324.610 - Parks and Rec Impact Fee | 4,730.00 | 3,410.00 | 2,452.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | 324.611 - Public BLDG & Fac - Res | 9,579.92 | 11,624.00 | 8,374.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | 324.620 Public BLDG & Fac - Com | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | 322.000 - Building Permits Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | TOTAL - Building Permits | 32,548.43 | 34,641.45 | 28,999.99 | 24,850.00 | 12,460.56 | 13,695.00 | (11,155.00) | -45% |
| 367.000 | Subtotal Licenses and Permits | 40,160.59 | 42,955.23 | 36,158.31 | 33,350.00 | 16,258.21 | 21,695.00 | (11,655.00) | -35% |
| 382.000 | Transfers - IN | 204,996.00 | 143,004.00 | 143,004.00 | 155,000.00 | 138,292.00 | 0.00 | (155,000.00) | -100% |
| 382.100 | CRA Transfer - IN | 20,004.00 | 20,004.00 | 20,004.00 | 20,000.00 | 20,004.00 | 20,004.00 | 4.00 | 0% |
| | Transfer - | | | | | | | | |
| 389.000 | Unencumbered Cash | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | Total Income | 1,677,519.13 | 1,571,433.29 | 1,858,228.08 | 1,605,954.00 | 1,678,433.06 | 1,454,265.90 | (151,688.10) | -9% |

NEW EAGLE LAKE CITY COMMISSION BUDGET

| ACCOUNT NUMBER | TYPES OF EXPENDITURES | FY2011/2012 Actuals | FY2012/2013 Actuals | FY2013/2014 Actuals | FY2014/2015 Budget | FY2014/2015 Estimated Actuals | FY2015/2016 Budget Proposed | diff | % of Budget |
|----------------|---|---------------------|---------------------|---------------------|--------------------|-------------------------------|-----------------------------|-------------|-------------|
| 511.110 | City Commission Fees/Salaries | 6,360.00 | 6,360.00 | 6,466.00 | 6,000.00 | 6,500.00 | 6,500.00 | 500.00 | 8% |
| 511.210 | FICA Taxes | 486.52 | 486.52 | 494.63 | 459.00 | 500.00 | 0.00 | (459.00) | -100% |
| | COMMISSIONER COSTS | 6,846.52 | 6,846.52 | 6,960.63 | 6,459.00 | 7,000.00 | 6,500.00 | 41.00 | 1% |
| 511.541 | Travel, Meetings, and Dues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0% |
| 511.430 | Utilities Services / Commission Building | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0% |
| 511.310 | Engineering Services | 5,633.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 511.311 | Legal Services | 36,391.53 | 29,665.58 | 19,863.74 | 25,000.00 | 28,111.67 | 20,000.00 | (5,000.00) | -20% |
| 511.313 | Planning Services | 11,045.74 | 5,282.75 | 3,850.00 | 7,000.00 | 2,090.00 | 3,500.00 | (3,500.00) | -50% |
| 511.320 | Accounting & Auditing | 16,058.50 | 18,750.00 | 22,000.00 | 14,000.00 | 2,666.67 | 18,000.00 | 4,000.00 | 29% |
| 511.321 | 511.321 - Financial Reporting Services | 10,395.00 | 14,371.76 | 12,000.00 | 13,000.00 | 15,388.89 | 0.00 | (13,000.00) | -100% |
| 511.341 | Election Fees | 38.16 | 2,529.53 | 266.16 | 500.00 | 367.25 | 400.00 | (100.00) | -20% |
| 511.342 | Polk County Transit Authority | 5,000.00 | 4,637.92 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 | 0% |
| 511.410 | Communication Services (Phone & Internet) | 2,638.64 | 2,899.96 | 3,037.41 | 3,000.00 | 3,257.60 | 0.00 | (3,000.00) | -100% |
| 511.340 | Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 511.420 | Postage, Supplies, & Materials | 1,671.15 | 1,514.26 | 1,760.11 | 1,500.00 | 1,534.84 | 500.00 | (1,000.00) | -67% |
| 511.460 | Repair & Maint Commission Building | 730.00 | 0.00 | 117.50 | 1,500.00 | 0.00 | 2,000.00 | 500.00 | 33% |
| 511.470 | Printing and Binding / Municipal Code | 1,617.20 | 2,350.42 | 3,975.89 | 2,400.00 | 4,243.36 | 4,500.00 | 2,100.00 | 88% |
| 511.480 | Advertising / Promotions | 6,716.49 | 2,873.00 | 3,660.06 | 5,000.00 | 3,388.17 | 3,500.00 | (1,500.00) | -30% |
| 511.490 | Other Current Charges | 10,894.27 | 5,824.28 | 12,510.17 | 4,500.00 | 11,218.06 | 2,000.00 | (2,500.00) | -56% |
| 511.512 | Trick or Treat Lane | 1,553.39 | 1,354.57 | 1,690.27 | 1,500.00 | 1,748.60 | 0.00 | (1,500.00) | -100% |
| 511.820 | Economic Development | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 511.991 | Contingency Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0% |
| 511.992 | Debit Service 1999 Rev Bond | 91,649.95 | 96,975.10 | 93,740.00 | 100,225.00 | 91,715.00 | 93,100.00 | (7,125.00) | -7% |
| 511.993 | CRA / Community Redevelopment Agency | 22,000.00 | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 0% |
| | Closed accts from Previous Budget years | 80,038.45 | 90,336.93 | 108,708.93 | 74,341.00 | 0.00 | 0.00 | (74,341.00) | -100% |
| | OPERATING EXPENDITURES | 304,072.20 | 299,366.06 | 312,180.24 | 278,466.00 | 170,730.11 | 182,000.00 | (96,466.00) | -35% |
| | CAPITAL EXPENDITURES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | TOTAL EXPENDITURES | 310,918.72 | 306,212.58 | 319,140.87 | 284,925.00 | 177,730.11 | 188,500.00 | (96,425.00) | -34% |

NEW EAGLE LAKE EXECUTIVE CONTROL

| ACCOUNT # | TYPES OF EXPENDITURES | FY2011/2012 Actuals | FY2012/2013 Actuals | FY2013/2014 Actuals | FY2014/2015 Budget | FY2014/2015 Estimated Actuals | FY2015/2016 Budget Proposed | diff | % of Budget |
|-----------|---|------------------------|------------------------|------------------------|-----------------------|-------------------------------------|-----------------------------------|--------------|----------------|
| 512.120 | Salaries and Wages | 90,466.60 | 90,251.27 | 97,166.57 | 96,400.00 | 94,631.59 | 17,875.00 | (78,525.00) | -81% |
| 512.100 | Employee Benefits | 32,581.52 | 34,266.04 | 37,225.43 | 34,100.00 | 33,900.00 | 5,200.00 | (28,900.00) | -85% |
| | PERSONNEL COSTS | 123,048.12 | 124,517.31 | 134,392.00 | 130,500.00 | 128,531.59 | 23,075.00 | (107,425.00) | -82% |
| 512.420 | Postage, Supplies, & Materials | 342.84 | 342.86 | 708.00 | 400.00 | 266.67 | 500.00 | 100.00 | 25% |
| 512.410 | Communication Services (phone & internet) | 1,127.05 | 1,283.86 | 1,390.77 | 1,400.00 | 1,245.36 | 1,000.00 | (400.00) | -29% |
| 512.310 | Engineering Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 0% |
| 512.311 | Legal Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0% |
| 512.320 | Accounting Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0% |
| 512.541 | Travel, Meetings, and Dues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0% |
| 512.540 | Education & Training | 876.13 | 109.76 | 275.01 | 400.00 | 191.65 | 1,000.00 | 600.00 | 150% |
| 512.490 | Other Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 0% |
| 512.460 | Repairs and Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 0% |
| 512.340 | Contractual services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 512.991 | Contingency Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0% |
| 512.820 | Economic Development | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0% |
| 512.800 | State Grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 512.860 | Demolition of Houses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0% |
| | Closed accts from Previous Budget years | 1,506.19 | 2,397.17 | 4,820.82 | 2,800.00 | 0.00 | 0.00 | (2,800.00) | -100% |
| | OPERATING EXPENDITURES | 3,852.21 | 4,133.65 | 7,194.60 | 5,000.00 | 1,703.68 | 29,000.00 | 24,000.00 | 480% |
| | CAPITAL EXPENDITURES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 64,000.00 | 64,000.00 | 0% |
| | TOTAL EXPENDITURES | 126,900.33 | 128,650.96 | 141,586.60 | 135,500.00 | 130,235.27 | 116,075.00 | (19,425.00) | -14% |

NEW CITY ADMINISTRATION EAGLE LAKE

| ACCOUNT NUMBER | TYPES OF EXPENDITURES | FY 11-12 Actual | FY 12-13 Actual | FY 13-14 Actual | FY 14-15 Budget | FY 14-15 Estimated Actuals | FY 15-16 Budget Proposed | FY 14-15/15-16 Budget Diff | % |
|----------------|---|-----------------|-----------------|-----------------|-----------------|----------------------------|--------------------------|----------------------------|-------|
| 513.120 | Salaries and Wages | 104,075.42 | 103,821.74 | 103,210.13 | 118,000.00 | 105,169.92 | 44,339.83 | (73,660) | -62% |
| 513.100 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,732.52 | 15,733 | 0% |
| 513.140 | Overtime | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 250.00 | 250 | 0% |
| | PERSONNEL COSTS | 104,075.42 | 103,821.74 | 103,210.13 | 118,000.00 | 105,169.92 | 60,322.35 | (57,678) | -49% |
| 513.410 | Communication Services (Phone & Internet) | 8,053.13 | 8,360.13 | 8,605.86 | 8,500.00 | 8,941.72 | 8,100.00 | (400.00) | -5% |
| 513.420 | Postage, Supplies, & Materials | 5,471.14 | 5,409.22 | 4,968.07 | 5,500.00 | 986.01 | 5,000.00 | (500.00) | -9% |
| 513.430 | Utility Services | 3,483.14 | 3,047.53 | 3,305.43 | 4,000.00 | 3,109.39 | 3,300.00 | (700.00) | -18% |
| 513.480 | Advertising | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0% |
| 513.240 | Insurance (Work Comp, Gen Liability) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,948.00 | 22,948.00 | 0% |
| 513.311 | Legal Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 0% |
| 513.320 | Accounting & Auditing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0% |
| 513.541 | Travel, Meetings, and Dues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 0% |
| 513.540 | Education & Training | 2,096.54 | 3,253.48 | 3,835.09 | 3,000.00 | 5,439.36 | 3,000.00 | 0.00 | 0% |
| 513.490 | Other Expenditures | 84.51 | 178.98 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 0% |
| 513.460 | Repairs and Maintenance | 4,142.67 | 3,361.99 | 6,766.79 | 4,000.00 | 68.89 | 2,000.00 | (2,000.00) | -50% |
| 513.340 | Contractual Services (copier & leases) | 3,289.87 | 3,401.11 | 3,298.53 | 3,500.00 | 3,147.84 | 3,300.00 | (200.00) | -6% |
| 512.991 | Contingency Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | Closed accts from Previous Budget years | 9,301.07 | 30,750.23 | 5,809.20 | 6,400.00 | 0.00 | 0.00 | (6,400.00) | -100% |
| | OPERATING EXPENDITUES | 35,922.07 | 57,762.67 | 36,588.97 | 34,900.00 | 21,693.21 | 55,148.00 | 20,248.00 | 58% |
| | CAPITAL EXPENDITURES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 74,500.00 | 74,500.00 | 0% |
| | TOTAL EXPENDITURES | 139,997.49 | 161,584.41 | 139,799.10 | 152,900.00 | 126,863.13 | 189,970.35 | 37,070.35 | 24% |

NEW STREET DEPARTMENT EAGLE LAKE

| ACCOUNT NUMBER | TYPES OF EXPENDITURES | FY 11-12 Actual | FY 12-13 Actual | FY 13-14 Actual | FY 14-15 Budget | FY 14-15 Estimated Actuals | FY 15-16 Budget Proposed | FY 14-15/15-16 Budget Diff | % |
|----------------|--|-----------------|-----------------|-----------------|-----------------|----------------------------|--------------------------|----------------------------|-------|
| 541.120 | Salaries and Wages | 32,044.98 | 34,285.57 | 33,961.44 | 37,000.00 | 34,002.01 | 72,156.80 | 35,157 | 95% |
| 541.100 | Employee Benefits | 14,652.52 | 15,877.63 | 16,910.28 | 16,000.00 | 0.00 | 27,751.15 | 11,751 | 73% |
| 541.140 | Overtime | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000 | 0% |
| | PERSONNEL COSTS | 46,697.50 | 50,163.20 | 50,871.72 | 53,000.00 | 34,002.01 | 100,907.95 | 47,908 | 90% |
| 541.310 | Engineering | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0% |
| 541.311 | 541.311 - NPDES Charges (MOVED TO STORMWATER/SEWER) | 577.56 | 124.00 | 1,204.00 | 2,000.00 | 1,941.93 | 0.00 | (2,000) | -100% |
| 541.340 | Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0% |
| 541.400 | Petroleum Products | 3,037.06 | 3,225.85 | 4,309.72 | 10,000.00 | 2,590.27 | 5,000.00 | (5,000) | -50% |
| 541.410 | Communication Services (phone & internet) | 1,221.35 | 1,711.42 | 1,355.04 | 1,900.00 | 1,141.80 | 1,355.00 | (545) | -29% |
| 541.521 | Supplies, & Materials (Tools, Paint, chemicals, etc.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000 | 0% |
| 541.430 | Utility Services | 32,638.55 | 34,601.72 | 37,909.79 | 35,000.00 | 32,162.81 | 35,000.00 | 0 | 0% |
| 541.240 | Insurance (work comp, gen liability) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,419.00 | 13,419 | 0% |
| 541.450 | Insurance Auto & Equip | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,300.00 | 2,300 | 0% |
| 541.460 | Repair & Maint Service (Equipment & Vehicles) | 4,734.88 | 5,669.29 | 6,696.05 | 10,000.00 | 4,068.07 | 7,000.00 | (3,000) | -30% |
| 541.522 | Uniforms | 1,108.45 | 1,605.95 | 1,090.13 | 1,700.00 | 1,091.59 | 300.00 | (1,400) | -82% |
| 541.530 | Road Materials/Street Repairs | 813.00 | 297.00 | 378.18 | 1,000.00 | 0.00 | 5,000.00 | 4,000 | 400% |
| 541.541 | Travel, Meetings, and Dues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500 | 0% |
| 541.540 | Education and Training | 0.00 | 0.00 | 50.00 | 0.00 | 0.00 | 0.00 | 0 | 0% |
| 541.630 | Street Signs | 1,810.98 | 757.62 | 2,637.64 | 2,000.00 | 0.00 | 2,500.00 | 500 | 25% |
| 541.490 | Other Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000 | 0% |
| | Closed accts from Previous Budget years | 12,598.75 | 60,390.90 | 486,422.10 | 2,425.00 | 0.00 | 0.00 | (2,425) | -100% |
| | OPERATING EXPENDITURES | 58,540.58 | 108,383.75 | 542,052.65 | 66,025.00 | 42,996.47 | 75,374.00 | 9,349 | 14% |
| | CAPITAL EXPENDITURES | 0.00 | 0.00 | 0.00 | 42,000.00 | 0.00 | 0.00 | (42,000) | -100% |
| | TOTAL EXPENDITURES | 105,238.08 | 158,546.95 | 592,924.37 | 161,025.00 | 76,998.48 | 176,281.95 | 15,257 | 9% |
| | *\$42,000 - Capital Expenditure is a carry forward of the 5th Cent local Opt gas tax | | | | | | | | |

NEW BUILDINGS & CODES EAGLE LAKE

| ACCOUNT NUMBER | TYPES OF EXPENDITURES | FY 11-12 Actual | FY 12-13 Actual | FY 13-14 Actual | FY 14-15 Budget | FY 14-15 Estimated Actuals | FY 15-16 Budget Proposed | FY 14-15/15-16 Budget Diff | % |
|----------------|--|-----------------|-----------------|-----------------|-----------------|----------------------------|--------------------------|----------------------------|-------|
| 550.120 | Salaries and Wages | 44,462.94 | 43,741.40 | 46,872.88 | 47,050.00 | 0.00 | 37,839.65 | (9,210.35) | -20% |
| 550.100 | Employee Benefits | 6,675.52 | 7,049.65 | 7,454.03 | 8,350.00 | 0.00 | 13,977.46 | 5,627.46 | 67% |
| 550.140 | Overtime | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 0% |
| | PERSONNEL COSTS | 51,138.46 | 50,791.05 | 54,326.91 | 55,400.00 | 0.00 | 51,917.11 | (3,482.89) | -6% |
| 550.311 | Legal Services & Magistrate | 1,721.73 | 2,333.23 | 983.41 | 1,000.00 | 2,576.00 | 3,000.00 | 2,000.00 | 200% |
| 550.400 | Petroleum / fuel | 1,308.98 | 1,216.56 | 999.70 | 1,200.00 | 0.00 | 1,000.00 | (200.00) | -17% |
| 550.410 | Communication Services (phone & internet) | 453.72 | 0.00 | 0.00 | 0.00 | 600.00 | 600.00 | 600.00 | 0% |
| 550.420 | Postage, Supplies, & Materials | 142.84 | 342.86 | 800.00 | 300.00 | 0.00 | 400.00 | 100.00 | 33% |
| 550.460 | Repairs and Maintenance (Equipment & Vehicles) | 158.27 | 401.66 | 1,133.06 | 0.00 | 0.00 | 250.00 | 250.00 | 0% |
| 550.520 | Operating Expenses | 620.95 | 994.78 | 428.75 | 600.00 | 0.00 | 0.00 | (600.00) | -100% |
| 550.540 | Education & Training | 25.00 | (5.00) | 38.99 | 100.00 | 0.00 | 0.00 | (100.00) | -100% |
| 550.491 | Code Enforcement Other (Abatement) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0% |
| 550.541 | Travel, Meetings, and Dues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 0% |
| 550.493 | Special Services - Maps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 0% |
| 550.310 | Engineering | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 550.340 | Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 550.240 | Insurance (work comp, gen liability) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,500.00 | 6,500.00 | 0% |
| 550.450 | Insurance Auto & Equip | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0% |
| 550.522 | Uniforms | 1,108.45 | 1,605.95 | 1,090.13 | 1,700.00 | 0.00 | 0.00 | (1,700.00) | -100% |
| 550.490 | Other Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 0% |
| | Closed accts from Previous Budget years | 1,723.00 | 1,962.40 | 1,998.67 | 4,550.00 | 0.00 | 0.00 | (4,550.00) | -100% |
| | OPERATING EXPENDITURES | 7,262.94 | 8,852.44 | 7,472.71 | 9,450.00 | 3,176.00 | 17,250.00 | 7,800.00 | 83% |
| | CAPITAL EXPENDITURES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | TOTAL EXPENDITURES | 58,401.40 | 59,643.49 | 61,799.62 | 64,850.00 | 3,176.00 | 69,167.11 | 4,317.11 | 7% |

| NEW EAGLE LAKE LIBRARY BUDGET | | | | | | | | | |
|-------------------------------|---|-----------------|-----------------|-----------------|-----------------|----------------------------|--------------------------|----------------------------|-------|
| ACCOUNT NUMBER | TYPES OF EXPENDITURES | FY 11-12 Actual | FY 12-13 Actual | FY 13-14 Actual | FY 14-15 Budget | FY 14-15 Estimated Actuals | FY 15-16 Budget Proposed | FY 14-15/15-16 Budget Diff | % |
| 571.120 | Salaries and Wages | 23,793.86 | 25,306.08 | 22,411.69 | 23,700.00 | | 32,188.00 | 8,488.00 | 36% |
| 571.128 | Delivery Van Drivers | 40,591.34 | 43,338.16 | 50,282.87 | 44,000.00 | | 47,008.00 | 3,008.00 | 7% |
| 571.100 | Employee Benefits | 17,746.07 | 18,703.27 | 31,662.19 | 22,300.00 | | 30,886.44 | 8,586.44 | 39% |
| | Overtime | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | PERSONNEL COSTS | 82,131.27 | 87,347.51 | 104,356.75 | 90,000.00 | 0.00 | 110,082.44 | 20,082.44 | 22% |
| 571.410 | Communication Services (Phone & Internet) | 1,192.43 | 1,245.87 | 2,030.27 | 1,400.00 | 2,105.71 | 1,800.00 | 400.00 | 29% |
| 571.420 | Postage, Supplies, & Materials | 349.52 | 209.52 | 266.68 | 300.00 | 92.67 | 200.00 | (100.00) | -33% |
| 571.430 | Utility Services | 3,483.14 | 3,047.53 | 3,305.43 | 3,600.00 | 3,109.39 | 3,200.00 | (400.00) | -11% |
| 571.460 | Repair & Maint Services | 85.92 | 172.29 | 185.55 | 700.00 | 51.67 | 200.00 | (500.00) | -71% |
| 571.240 | Insurance (Work Comp, Gen Liability) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,761.00 | 5,761.00 | 0% |
| 571.490 | Other Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 0% |
| 571.660 | Books & Materials (Audio, Visual) | 761.46 | 607.52 | 125.82 | 1,000.00 | 0.00 | 500.00 | (500.00) | -50% |
| | Closed accts from Previous Budget years | 1,911.70 | 1,323.20 | 677.04 | 1,400.00 | 0.00 | 0.00 | (1,400.00) | -100% |
| | OPERATING EXPENDITURES | 7,784.17 | 6,605.93 | 6,590.79 | 8,400.00 | 5,359.44 | 12,161.00 | 3,761.00 | 45% |
| | CAPITAL EXPENDITURES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | TOTAL EXPENDITURES | 89,915.44 | 93,953.44 | 110,947.54 | 98,400.00 | 5,359.44 | 122,243.44 | 23,843.44 | 24% |

NEW EAGLE LAKE PARKS & REC.

| ACCOUNT NUMBER | TYPES OF EXPENDITURES | FY 11-12 Actual | FY 12-13 Actual | FY 13-14 Actual | FY 14-15 Budget | FY 14-15 Estimated Actuals | FY 15-16 Budget Proposed | FY 14-15/15-16 Budget Diff | % |
|----------------|--|-----------------|-----------------|-----------------|-----------------|----------------------------|--------------------------|----------------------------|-------|
| 572.120 | Salaries and Wages | 19,106.97 | 19,242.04 | 20,412.05 | 23,300.00 | 21,802.60 | 23,300.00 | 0.00 | 0% |
| 572.130 | Temporary Employees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 572.100 | Employee Benefits | 13,234.30 | 13,386.83 | 14,760.80 | 14,500.00 | 10,764.30 | 10,794.80 | (3,705.20) | -26% |
| 572.140 | Overtime | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | PERSONNEL COSTS | 32,341.27 | 32,628.87 | 35,172.85 | 37,800.00 | 32,566.90 | 34,094.80 | (3,705.20) | -10% |
| 572.340 | Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 0% |
| 572.400 | Petroleum Products | 16,568.60 | 15,582.01 | 11,116.40 | 15,000.00 | 7,431.64 | 7,500.00 | (7,500.00) | -50% |
| 572.410 | Communication Services (phone & internet) | 1,467.37 | 1,627.56 | 1,537.82 | 2,000.00 | 1,591.20 | 0.00 | (2,000.00) | -100% |
| 572.521 | Supplies, & Materials (Tools, Paint, chemicals, Lowes, etc.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0% |
| 572.430 | Utility Services | 53,541.34 | 44,043.56 | 44,374.53 | 48,000.00 | 43,822.99 | 44,000.00 | (4,000.00) | -8% |
| 572.240 | Insurance (work comp, gen liability) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,000.00 | 6,000.00 | 0% |
| 572.450 | Insurance Auto & Equip | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,200.00 | 1,200.00 | 0% |
| 572.460 | Repair & Maint Service (Equipment & Vehicles) | 35,562.00 | 39,648.07 | 41,753.35 | 36,000.00 | 36,962.52 | 8,000.00 | (28,000.00) | -78% |
| 572.420 | Postage, Supplies, & Materials | 399.51 | 209.51 | 266.64 | 350.00 | 92.67 | 0.00 | (350.00) | -100% |
| 572.461 | Grounds - Bldg / Clean / Maintenance / Repair | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0% |
| 572.652 | Boat Ramp / Docks | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 572.651 | Ball Park Complex | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 572.512 | Trick or Treat Lane | 1,553.39 | 1,354.57 | 1,690.27 | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 0% |
| 572.513 | Hometown Festival (Fireworks) | 0.00 | 0.00 | 510.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0% |
| 572.990 | Mistletoe Marketplace | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 0% |
| 572.490 | Other Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0% |
| 572.814 | CDBG (Grants) | 0.00 | 0.00 | 0.00 | 0.00 | 22,000.00 | 0.00 | 0.00 | 0% |
| | Closed accts from Previous Budget years | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | OPERATING EXPENDITURES | 109,092.21 | 102,465.28 | 101,249.01 | 102,850.00 | 111,901.02 | 93,700.00 | (9,150.00) | -9% |
| | CAPITAL EXPENDITURES | 0.00 | 0.00 | 0.00 | 8,959.90 | 2,800.00 | 0.00 | (8,959.90) | -100% |
| | TOTAL EXPENDITURES | 141,433.48 | 135,094.15 | 136,421.86 | 149,609.90 | 147,267.92 | 127,794.80 | (21,815.10) | -15% |

| New Sewer – Storm water Continued | | | | | | | | | |
|-----------------------------------|--|-----------------|-----------------|-----------------|-----------------|----------------------------|--------------------------|----------------------------|-------|
| ACCOUNT NUMBER | TYPES OF EXPENDITURES | FY 11-12 Actual | FY 12-13 Actual | FY 13-14 Actual | FY 14-15 Budget | FY 14-15 Estimated Actuals | FY 15-16 Budget Proposed | FY 14-15/15-16 Budget Diff | % |
| 535.120 | Salaries and Wages | 58,414.64 | 61,366.13 | 63,027.72 | 62,500.00 | 57,704.76 | 64,624.98 | 2,124.98 | 3% |
| 535.121 | Salaries and Wages- Admin. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 58,214.83 | 58,214.83 | 0% |
| 535.100 | Employee Benefits | 23,967.63 | 25,551.52 | 27,229.98 | 29,000.00 | 23,835.00 | 40,731.40 | 11,731.40 | 40% |
| 535.140 | Overtime | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0% |
| 535.125 | On Call Pay - SW | 4458.98 | 3,509.01 | 3,853.07 | 3,000.00 | 3,441.79 | 3,000.00 | 0.00 | 0% |
| | PERSONNEL COSTS | 86,841.25 | 90,426.66 | 94,110.77 | 94,500.00 | 84,981.55 | 167,571.21 | 73,071.21 | 77% |
| 535.521 | Supplies, & Materials (Tools, Paint, chemicals, etc.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0% |
| 535.410 | Communication Services (phone & internet) | 2,530.85 | 2,774.25 | 1,777.61 | 2,800.00 | 3,062.88 | 3,000.00 | 200.00 | 7% |
| 535.430 | Utilities | 22,489.60 | 23,373.20 | 18,991.98 | 23,500.00 | 20,601.19 | 21,000.00 | (2,500.00) | -11% |
| 535.240 | Insurance (work comp, gen liability) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,399.00 | 10,399.00 | 0% |
| 535.311 | Legal Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 0% |
| 535.522 | Uniforms | 1,512.10 | 2,011.56 | 1,049.86 | 2,000.00 | 1,102.62 | 250.00 | (1,750.00) | -88% |
| 535.541 | Travel, Meetings, and Dues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0% |
| 535.540 | Education & Training | 0.00 | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | (500.00) | -100% |
| 535.400 | Petroleum Products | 12,243.70 | 12,856.27 | 17,035.96 | 15,000.00 | 11,213.71 | 9,850.00 | (5,150.00) | -34% |
| 535.310 | Engineering | 0.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | (1,000.00) | -100% |
| 535.311 | 541.311 - NPDES Charges (MOVED From the Street Department) | 577.56 | 124.00 | 1,204.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0% |
| 535.431 | Wastewater Treatment - SW | 119,679.64 | 115,600.97 | 120,912.83 | 115,000.00 | 117,696.43 | 117,600.00 | 2,600.00 | 2% |
| 535.490 | Other Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 0% |
| 535.460 | Repair & Maint Service (Equipment & Vehicles) | 8,455.77 | 15,934.14 | 11,126.93 | 10,000.00 | 18,930.83 | 5,000.00 | (5,000.00) | -50% |
| 535.602 | Repairs and Maint-Syst (Lift station, Lines, Etc.) | 0.00 | 0.00 | 8,000.00 | 0.00 | 0.00 | 6,000.00 | 6,000.00 | 0% |
| 535.450 | Insurance Auto & Equip | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,100.00 | 2,100.00 | 0% |
| 535.581 | Transfer Out-Other Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 535.340 | Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | Federal/State Grants/CDGB | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 535.994 | Debt Service SRF 201 Planning | 33,909.98 | 31,600.56 | 27,133.16 | 115,020.00 | 76,680.21 | 115,020.00 | 0.00 | 0% |
| 535.650 | Depreciation of Sewer | 113546.91 | 113546.91 | 113,120.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 535.462 | Waste Water System Maint. of Right Of Ways & Easements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | Closed accts from Previous Budget years | 17,900.01 | 16,360.06 | 14,326.69 | 16,500.00 | 0.00 | 0.00 | (16,500.00) | -100% |
| | OPERATING EXPENSES | 332,846.12 | 334,181.92 | 334,679.70 | 303,320.00 | 249,287.87 | 296,219.00 | (7,101.00) | -2% |
| | CAPITAL EXPENSES | 0.00 | 0.00 | 0.00 | 32,000.00 | 0.00 | 0.00 | (32,000.00) | -100% |
| | TOTAL EXPENSES | 419,687.37 | 424,608.58 | 428,790.47 | 429,820.00 | 334,269.42 | 463,790.21 | 33,970.21 | 8% |
| NOTES: | CAPITAL EXPENSE - 535.800 LIFT STATION -- CDBG PROJ. Depreciation is not a cash expenditure. Depreciation is a book expenditure for fixed assets. | | | | | | | | |

NEW WATER FUND EAGLE LAKE

| ACCOUNT NUMBER | TYPES OF REVENUE | FY 11-12 Actual | FY 12-13 Actual | FY 13-14 Actual | FY 14-15 Budget | FY 14-15 Estimated Actuals | FY 15-16 Budget Proposed | FY 14-15/15-16 Budget Diff | % |
|----------------|------------------------------|-----------------|-----------------|-----------------|-----------------|----------------------------|--------------------------|----------------------------|------|
| 324.210 | Impact Fees-Water-residental | 5,225.00 | 5,225.00 | 5,125.00 | 1,000.00 | 1,250.00 | 2,000.00 | 1,000.00 | 100% |
| 324.200 | Impact Fees-Water-commerical | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 343.300 | Water Charges / User Fee | 315,122.97 | 311,997.78 | 290,697.92 | 355,000.00 | 343,469.29 | 345,000.00 | (10,000.00) | -3% |
| 343.310 | Water Taps | 1,880.00 | 1,740.00 | 750.00 | 2,000.00 | 840.00 | 1,500.00 | (500.00) | -25% |
| 343.311 | New Water Meters | 4,658.00 | 3,700.00 | 1,500.00 | 6,000.00 | 1,600.00 | 2,000.00 | (4,000.00) | -67% |
| 343.312 | Water Reconnect Fee | 5,250.00 | 5,525.00 | 5,875.00 | 7,000.00 | 5,920.55 | 6,000.00 | (1,000.00) | -14% |
| 343.330 | Service Charg - 1/2 | 6,382.22 | 5,936.60 | 6,224.50 | 7,500.00 | 5,766.67 | 5,700.00 | (1,800.00) | -24% |
| 343.520 | Polk Co Utility Tax-City SH | 31.01 | 168.40 | (110.26) | 0.00 | 120.36 | 75.00 | 75.00 | 0% |
| 343.360 | Customer Billing Fee - 1/3 | 15,389.54 | 15,448.00 | 15,835.00 | 16,000.00 | 15,674.67 | 15,575.00 | (425.00) | -3% |
| 349.000 | Late Fees - 1/2 | 12,170.00 | 13,052.50 | 13,390.00 | 14,050.00 | 13,704.67 | 13,000.00 | (1,050.00) | -7% |
| 361.000 | Interest Income | 3,616.69 | 2,582.26 | 1,855.45 | 1,097.66 | 1,317.19 | 1,325.00 | 227.34 | 0% |
| 369.901 | Miscellaneous Income - 1/2 | 881.94 | (768.38) | 297.46 | 0.00 | 1,109.47 | 1,100.00 | 1,100.00 | 0% |
| 331.310 | CDBG - Green Acres Project | 0.00 | 23,640.00 | 326,360.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 331.000 | Federal/State Grants/CDBG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 381.700 | Transfers In- Other Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | TOTAL REVENUES | 370,607.37 | 388,247.16 | 667,800.07 | 409,647.66 | 390,772.87 | 393,275.00 | (16,372.66) | -4% |

| ACCOUNT NUMBER | TYPES OF EXPENDITURES | FY 11-12 Actual | FY 12-13 Actual | FY 13-14 Actual | FY 14-15 Budget | FY 14-15 Estimated Actuals | FY 15-16 Budget Proposed | FY 14-15/15-16 Budget Diff | % |
|----------------|---|-----------------|-----------------|-----------------|-----------------|----------------------------|--------------------------|----------------------------|-------|
| 533.120 | Salaries and Wages | 107,745.61 | 111,541.65 | 115,375.68 | 120,000.00 | 118,055.21 | 64,624.98 | (55,375.02) | -46% |
| 533.121 | Salaries and Wages- Adm. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 58,124.83 | 58,124.83 | 0% |
| 533.100 | Employee Benefits | 39,908.74 | 42,762.91 | 46,055.94 | 45,000.00 | 0.00 | 40,731.40 | (4,268.60) | -9% |
| 533.140 | Overtime | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0% |
| 533.125 | On Call Pay - SW | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0% |
| | PERSONNEL COSTS | 147,654.35 | 154,304.56 | 161,431.62 | 165,000.00 | 118,055.21 | 168,481.21 | 481.21 | 2% |
| 533.410 | Communication Services (phone & internet) | 4,759.42 | 4,962.69 | 5,580.16 | 5,000.00 | 4,266.87 | 4,300.00 | (700.00) | -14% |
| 533.430 | Utilities | 21,538.57 | 20,057.61 | 19,094.24 | 20,500.00 | 19,526.07 | 19,850.00 | (650.00) | -3% |
| 533.240 | Insurance (work comp, gen liability) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26,113.00 | 26,113.00 | 0% |
| 533.311 | Legal Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0% |
| 533.541 | Travel, Meetings, and Dues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0% |
| 533.310 | Engineering Services | 0.00 | 8,200.00 | 1,600.00 | 1,000.00 | 0.00 | 4,000.00 | 3,000.00 | 300% |
| 533.400 | Petroleum Products | 17,565.53 | 18,809.22 | 18,537.86 | 18,000.00 | 16,883.65 | 12,000.00 | (6,000.00) | -33% |
| 533.490 | Other Expenditures | 291.29 | 681.30 | 1,536.27 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0% |
| 533.521 | Supplies, & Materials (Tools, Paint, chemicals, etc.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0% |
| 533.340 | Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,000.00 | 22,000.00 | 0% |
| 533.450 | Insurance Auto & Equipment | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,200.00 | 2,200.00 | 0% |
| 533.460 | Repairs & Maint Services (Equipment & vehicles) | 22,167.62 | 48,127.93 | 43,914.74 | 25,000.00 | 48,175.71 | 10,000.00 | (15,000.00) | -60% |
| 533.522 | Uniforms | 1,340.83 | 1,945.82 | 1,180.26 | 2,000.00 | 1,113.15 | 750.00 | (1,250.00) | -63% |
| 533.540 | Education & Training | 0.00 | 0.00 | 0.00 | 500.00 | 0.00 | 1,000.00 | 500.00 | 100% |
| 533.602 | Repairs and Maint-Syst (Water Plants, Lines, Pumps, Etc.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 0% |
| 533.555 | Chemicals | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,500.00 | 9,500.00 | 0% |
| 533.996 | Debt Service Rus Water | 32,133.07 | 30,917.05 | 30,607.94 | 55,000.00 | 54,747.00 | 54,800.00 | (200.00) | 0% |
| 581.700 | Transfer Out-Other Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 533.581 | Transfer to General Fund/Adm | 91,896.00 | 60,900.00 | 60,900.00 | 66,898.00 | 60,900.00 | 0.00 | (66,898.00) | -100% |
| 533.650 | Depreciation | 78,261.12 | 74,043.04 | 65,568.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 533.462 | Water System Maintenance of Right Of Ways & Easements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | Closed accts from Previous Budget years | 44,321.00 | 46,041.00 | 44,035.72 | 47,500.00 | 0.00 | 0.00 | (47,500.00) | -100% |
| | OPERATING EXPENSES | 315,274.45 | 314,685.66 | 292,555.61 | 241,398.00 | 205,612.45 | 200,513.00 | (40,885.00) | -17% |
| | CAPITAL EXPENSES | 0.00 | 0.00 | 0.00 | 3,000.00 | 101,680.40 | 0.00 | (3,000.00) | -100% |
| | TOTAL EXPENSES | 462,928.80 | 468,990.22 | 453,987.23 | 409,398.00 | 425,348.06 | 368,994.21 | (40,403.79) | -10% |
| NOTES: | * Depreciation is not a cash expenditure. | | | | | | | | |
| | *Capital Expenses Green Acres CDGB Project, Green Acres New Well, Truck Lease | | | | | | | | |

NEW GARBAGE FUND EAGLE LAKE

| ACCOUNT NUMBER | TYPES OF REVENUE | FY 11-12 Actual | FY 12-13 Actual | FY 13-14 Actual | FY 14-15 Budget | FY 14-15 Estimated Actuals | FY 15-16 Budget Proposed | FY 14-15/15-16 Budget Diff | % |
|----------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|----------------------------|--------------------------|----------------------------|-------|
| 343.360 | Customer Billing Fee - 1/3 | 15,389.54 | 15,448.00 | 15,835.00 | 16,000.00 | 15,674.67 | 15,750.00 | (250.00) | -2% |
| 343.400 | Garbage Collection | 210682.72 | 215,028.81 | 216,320.17 | 228,000.00 | 218,794.00 | 218,900.00 | (9,100.00) | -4% |
| 369.901 | Miscellaneous Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 381.700 | Transfers In - Others | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 343.360 | Customer Billing Fee - 1/3 | 15,389.54 | 15,448.00 | 15,835.00 | 16,000.00 | 15,674.67 | 16,000.00 | 0.00 | 0% |
| | TOTAL REVENUES | 241,461.80 | 245,924.81 | 247,990.17 | 260,000.00 | 250,143.34 | 250,650.00 | (9,350.00) | -4% |
| ACCOUNT NUMBER | TYPES OF EXPENDITURES | FY 11-12 Actual | FY 12-13 Actual | FY 13-14 Actual | FY 14-15 Budget | FY 14-15 Estimated Actuals | FY 15-16 Budget Proposed | FY 14-15/15-16 Budget Diff | % |
| 534.120 | Salaries and Wages | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 534.121 | Salaries and Wages- Admin. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 58,214.83 | 58,214.83 | 0% |
| 534.100 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,143.83 | 22,143.83 | 0% |
| 534.140 | Overtime | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | PERSONNEL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 80,358.66 | 80,358.66 | 0% |
| 534.340 | Contracts for Solid Waste | 181579.33 | 185479.31 | 174,811.37 | 185,000.00 | 180,623.34 | 185,000.00 | 0.00 | 0% |
| 534.341 | Landfill Solid Waste | 379.99 | 143.83 | 789.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 534.913 | Due to Gen. Fund Admin. S. Waste | 21,204.00 | 21,204.00 | 21,204.00 | 21,204.00 | 0.00 | 0.00 | (21,204.00) | -100% |
| 534.311 | Legal Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 534.490 | Other Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 534.581 | Transfer Out-Other Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 534.340 | Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | OPERATING EXPENSES | 203,163.32 | 206,827.14 | 196,805.26 | 206,204.00 | 180,623.34 | 185,000.00 | (21,204.00) | -10% |
| | CAPITAL EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | TOTAL EXPENSES | 203,163.32 | 206,827.14 | 196,805.26 | 206,204.00 | 180,623.34 | 265,358.66 | 59,154.66 | 29% |

New CRA Fund

| ACCOUNT NUMBER | TYPES OF REVENUE | FY 11-12 Actual | FY 12-13 Actual | FY 13-14 Actual | FY 14-15 Budget | FY 14-15 Estimated Actuals | FY 15-16 Budget Proposed | FY 14-15/15-16 Budget Diff | % |
|----------------|---|------------------|------------------|------------------|------------------|----------------------------|--------------------------|----------------------------|--------------|
| 311.100 | CRA Ad Valorem tax -EL | 22,000.00 | 20,000.00 | 20,000.00 | 21,000.00 | 20,000.00 | 20,000.00 | (1,000.00) | -5% |
| 311.101 | Polk City tax increment- EL CRA | 24,363.03 | 22,727.59 | 22,085.96 | 21,000.00 | 21,068.43 | 21,250.00 | 250.00 | 1% |
| 310.000 | Taxes - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 360.000 | Miscellaneous Income | 0.00 | 0.00 | 450.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 361.100 | Interest Income | 220.87 | 192.36 | 190.39 | 100.00 | 70.98 | 100.00 | 0.00 | 0% |
| 375.000 | Reapp of Prior Yr. Surplus | 0.00 | 0.00 | 0.00 | 14,000.00 | 0.00 | | (14,000.00) | -100% |
| 381.700 | Transfer -in | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | TOTAL REVENUES | 46,583.90 | 42,919.95 | 42,726.35 | 56,100.00 | 41,139.41 | 41,350.00 | (14,750.00) | -26% |
| ACCOUNT NUMBER | TYPES OF EXPENDITURES | FY 11-12 Actual | FY 12-13 Actual | FY 13-14 Actual | FY 14-15 Budget | FY 14-15 Estimated Actuals | FY 15-16 Budget Proposed | FY 14-15/15-16 Budget Diff | % |
| 510.420 | Postage, supplies, & Materials | 500.00 | 0.00 | 0.00 | 100.00 | 0.00 | 0.00 | (100.00) | -100% |
| 510.410 | Communication Services (phone & internet) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 510.430 | Utilities | 2,065.56 | 2,083.98 | 1,991.01 | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 0% |
| 510.541 | Travel, Meetings, and Dues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 510.540 | Education & Training | 0.00 | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | (500.00) | -100% |
| 510.310 | Engineering | 0.00 | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | (500.00) | -100% |
| 510.311 | Legal Services | 1,952.17 | 1,816.66 | 1,811.28 | 3,000.00 | 0.00 | 2,000.00 | (1,000.00) | -33% |
| 510.313 | Planning Services | 0.00 | 0.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0% |
| 510.320 | Accounting & Auditing | 0.00 | 1,500.00 | 1,500.00 | 3,000.00 | 0.00 | 1,500.00 | (1,500.00) | -50% |
| 510.480 | Advertising | 38.15 | 187.50 | 5.54 | 3,000.00 | 0.00 | 1,000.00 | (2,000.00) | -67% |
| 510.490 | Other Expenditures | 60.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 510.460 | Repair & Maint Service | 1,582.05 | 280.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 510.832 | Facade Grant | 0.00 | 0.00 | 4,000.00 | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 0% |
| 510.340 | Contractual Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 510.581 | Transfer Out-Other Funds | 20,004.00 | 20,004.00 | 20,004.00 | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 0% |
| | Closed accts from Previous Budget years | 936.00 | 642.14 | 175.00 | 1,700.00 | 0.00 | | (1,700.00) | -100% |
| | OPERATING EXPENSES | 27,137.93 | 26,515.07 | 29,486.83 | 40,300.00 | 0.00 | 33,000.00 | (7,300.00) | -18% |
| | CAPITAL EXPENSES | 15,314.52 | 15,314.52 | 15,314.52 | 15,500.00 | 0.00 | 0.00 | (15,500.00) | -100% |
| | TOTAL EXPENSES | 42,452.45 | 41,829.59 | 44,801.35 | 55,800.00 | 0.00 | 33,000.00 | (22,800.00) | -41% |