

BUDGET SUMMARY						
City of Frostproof, Florida Fiscal Year 2026-2027						
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF FROSTPROOF ARE 8.9% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES						
General Fund		6.5530				
ESTIMATED REVENUES		GENERAL FUND		SPECIAL REVENUE	ENTERPRISE FUNDS	TOTAL ALL FUNDS
Taxes:		Millage per \$1000				
Ad Valorem Taxes		6.5530	\$ 1,828,800	\$ -	\$ -	\$ 1,828,800
Other Taxes			920,007	-	-	920,007
Licenses, Permits, and Fees			1,319,099	150,000	-	1,469,099
Intergovernmental			404,747	-	742,471	1,147,218
Charges for Services			225,962	-	2,525,387	2,751,349
Fines and Forfeitures			11,940	-	-	11,940
Miscellaneous			231,831	2,000	45,100	278,931
TOTAL SOURCES			4,942,386	152,000	3,312,958	8,407,344
Transfers			-	-	-	-
Debt Proceeds			-	-	-	-
Fund Balances/Reserves/Net Assets			-	-	43,145	43,145
TOTAL REVENUES, TRANSFERS & BALANCES		\$	4,942,386	\$ 152,000	\$ 3,356,103	\$ 8,450,489
EXPENDITURES						
General Government		\$	729,052	\$ -	\$ -	\$ 729,052
Public Safety			1,946,048	-	-	1,946,048
Physical Environment			80,374	-	2,298,335	2,378,709
Transportation			450,870	-	-	450,870
Cultural/Recreation			837,850	2,000	-	839,850
Capital Projects			556,750	150,000	742,471	1,449,221
Debt Service			5,083	-	315,297	320,380
TOTAL EXPENDITURES			4,606,027	152,000	3,356,103	8,114,130
Transfers			-	-	-	-
Fund Balances/Reserves/Net Assets			336,359	-	-	336,359
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES		\$	4,942,386	\$ 152,000	\$ 3,356,103	\$ 8,450,489
The tentative, adopted, and /or final budgets are on file in the City of Frostproof Administrative Office as a public record.						

City of Frostproof, Florida
2027 Budget Summary
All Funds

	001 General Fund	101 Impact Fees	130 ARPA	150 Latt Maxcy	401 Utility	Total
Revenues						
Taxes - Ad Valorem	\$ 1,828,800	\$ -	\$ -	\$ -	\$ -	\$ 1,828,800
Taxes - Other	920,007	-	-	-	-	920,007
Licenses, Permits, and Fees	1,319,099	150,000	-	-	-	1,469,099
Intergovernmental	404,747	-	-	-	742,471	1,147,218
Charges for Services	225,962	-	-	-	2,525,387	2,751,349
Fines and Forfeitures	11,940	-	-	-	-	11,940
Miscellaneous	231,831	-	-	2,000	45,100	278,931
Total Revenues	4,942,386	150,000	-	2,000	3,312,958	8,407,344
Transfers	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-
Use of Reserves	-	-	-	-	43,145	43,145
Total Revenues & Sources	\$ 4,942,386	\$ 150,000	\$ -	\$ 2,000	\$ 3,356,103	\$ 8,450,489
Expenditures						
General Government	\$ 729,052	\$ -	\$ -	\$ -	\$ -	\$ 729,052
Public Safety	1,946,048	-	-	-	-	1,946,048
Physical Environment	80,374	-	-	-	2,298,335	2,378,709
Transportation	450,870	-	-	-	-	450,870
Cultural/Recreation	837,850	-	-	2,000	-	839,850
Capital Projects	556,750	150,000	-	-	742,471	1,449,221
Debt Service	5,083	-	-	-	315,297	320,380
Total Expenditures	4,606,027	150,000	-	2,000	3,356,103	8,114,130
Transfers	-	-	-	-	-	-
Contribution to Reserves	336,359	-	-	-	-	336,359
Total Expenditures & Uses	\$ 4,942,386	\$ 150,000	\$ -	\$ 2,000	\$ 3,356,103	\$ 8,450,489

City of Frostproof, Florida
2027 Budget Summary
Total Budget - Comparative

City-Wide Budget	2027 Proposed Budget	2026 Adopted Budget	2025 Actual	2025 Adopted Budget	2024 Actual
Revenues					
Taxes - Ad Valorem	\$ 1,828,800	\$ 1,583,919	\$ 1,444,690	\$ 1,409,848	\$ 1,347,360
Taxes - Other	920,007	887,559	1,016,330	840,723	861,039
Licenses, Permits, and Fees	1,469,099	1,103,150	974,585	934,762	1,346,163
Intergovernmental	1,147,218	428,090	1,999,196	1,244,393	3,475,549
Charges for Services	2,751,349	2,858,363	2,891,232	2,522,183	2,639,999
Fines and Forfeitures	11,940	11,940	5,631	11,940	12,171
Miscellaneous	278,931	278,931	315,001	260,181	405,347
Total Revenues	8,407,344	7,151,952	8,646,665	7,224,030	10,087,628
Transfers	-	-	-	339,893	345,998
Debt Proceeds	-	-	-	33,025	-
Use of Reserves	43,145	300,000	-	1,109,900	161,738
Total Revenues & Sources	\$ 8,450,489	\$ 7,451,952	\$ 8,646,665	\$ 8,706,848	\$ 10,595,364
Expenditures					
General Government	\$ 729,052	\$ 582,041	\$ 638,176	\$ 708,785	\$ 526,036
Public Safety	1,946,048	1,847,376	1,460,144	1,644,217	1,348,816
Physical Environment	2,378,709	2,304,479	1,880,706	2,109,239	1,791,008
Transportation	450,870	445,368	373,193	420,833	332,725
Cultural/Recreation	839,850	669,155	537,268	739,233	523,099
Capital Projects	1,449,221	1,283,346	1,215,283	2,075,523	1,556,177
Debt Service	320,380	320,187	42,468	669,125	56,024
Total Expenditures	8,114,130	7,451,952	6,147,238	8,366,955	6,133,886
Transfers	-	-	-	339,893	345,998
Contribution to Reserves	336,359	-	2,499,427	-	4,115,480
Total Expenditures & Uses	\$ 8,450,489	\$ 7,451,952	\$ 8,646,665	\$ 8,706,848	\$ 10,595,364

City of Frostproof, Florida
2027 Budget Summary
001 - General Fund

001 - GENERAL FUND	2027 Proposed Budget	2026 Adopted Budget	2025 Actual	2025 Adopted Budget	2024 Actual
Revenues					
Taxes - Ad Valorem	\$ 1,828,800	\$ 1,583,919	\$ 1,444,690	\$ 1,409,848	\$ 1,347,360
Taxes - Other	920,007	887,559	1,016,330	840,723	861,039
Licenses, Permits, and Fees	1,319,099	953,150	870,638	934,762	1,043,309
Intergovernmental	404,747	428,090	532,074	744,393	1,524,585
Charges for Services	225,962	220,062	244,376	220,062	275,412
Fines and Forfeitures	11,940	11,940	5,631	11,940	12,171
Miscellaneous	231,831	231,831	237,270	211,022	345,535
Total Revenues	4,942,386	4,316,551	4,351,009	4,372,750	5,409,412
Transfers	-	-	-	-	345,998
Debt Proceeds	-	-	-	33,025	-
Use of Reserves	-	-	-	221,800	-
Total Revenues & Sources	\$ 4,942,386	\$ 4,316,551	\$ 4,351,009	\$ 4,627,575	\$ 5,755,410
Expenditures					
General Government	\$ 729,052	\$ 582,041	\$ 638,176	\$ 708,785	\$ 526,036
Public Safety	1,946,048	1,847,376	1,460,144	1,644,217	1,348,816
Physical Environment	80,374	79,096	57,145	66,011	66,132
Transportation	450,870	445,368	373,193	420,833	332,725
Cultural/Recreation	837,850	667,155	535,049	737,233	522,649
Capital Projects	556,750	689,435	209,980	704,523	408,197
Debt Service	5,083	6,080	4,867	6,080	11,315
Total Expenditures	4,606,027	4,316,551	3,278,554	4,287,682	3,215,871
Transfers	-	-	-	339,893	-
Contribution to Reserves	336,359	-	1,072,455	-	2,539,539
Total Expenditures & Uses	\$ 4,942,386	\$ 4,316,551	\$ 4,351,009	\$ 4,627,575	\$ 5,755,410

City of Frostproof, Florida

2027 Budget Summary

101 - Impact Fees

101 - IMPACT FEES	2027 Proposed Budget	2026 Adopted Budget	2025 Actual	2025 Adopted Budget	2024 Actual
Revenues					
Taxes - Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-	-
Licenses, Permits, and Fees	150,000	150,000	103,947	-	302,854
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	150,000	150,000	103,947	-	302,854
Transfers	-	-	-	-	-
Debt Proceeds	-	-	-	-	-
Use of Reserves	-	-	-	-	-
Total Revenues & Sources	\$ 150,000	\$ 150,000	\$ 103,947	\$ -	\$ 302,854
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Cultural/Recreation	-	-	-	-	-
Capital Projects	150,000	150,000	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	150,000	150,000	-	-	-
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	103,947	-	302,854
Total Expenditures & Uses	\$ 150,000	\$ 150,000	\$ 103,947	\$ -	\$ 302,854

City of Frostproof, Florida
2027 Budget Summary
130 - ARPA

130 - ARPA	2027 Proposed Budget	2026 Adopted Budget	2025 Actual	2025 Adopted Budget	2024 Actual
Revenues					
Taxes - Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	-	-	-	-	-
Transfers	-	-	-	-	-
Debt Proceeds	-	-	-	-	-
Use of Reserves	-	300,000	-	-	161,738
Total Revenues & Sources	\$ -	\$ 300,000	\$ -	\$ -	\$ 161,738
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Cultural/Recreation	-	-	-	-	-
Capital Projects	-	300,000	-	-	161,738
Debt Service	-	-	-	-	-
Total Expenditures	-	300,000	-	-	161,738
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	-	-	-
Total Expenditures & Uses	\$ -	\$ 300,000	\$ -	\$ -	\$ 161,738

City of Frostproof, Florida
2027 Budget Summary
150 - Latt Maxcy Memorial Library

150 - LATT MAXCY ML	2027 Proposed Budget	2026 Adopted Budget	2025 Actual	2025 Adopted Budget	2024 Actual
Revenues					
Taxes - Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	2,000	2,000	3,960	-	2,462
Total Revenues	2,000	2,000	3,960	-	2,462
Transfers	-	-	-	-	-
Debt Proceeds	-	-	-	-	-
Use of Reserves	-	-	-	2,000	-
Total Revenues & Sources	\$ 2,000	\$ 2,000	\$ 3,960	\$ 2,000	\$ 2,462
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Cultural/Recreation	2,000	2,000	2,219	2,000	450
Capital Projects	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	2,000	2,000	2,219	2,000	450
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	1,741	-	2,012
Total Expenditures & Uses	\$ 2,000	\$ 2,000	\$ 3,960	\$ 2,000	\$ 2,462

City of Frostproof, Florida
2027 Budget Summary
401/402 - Utility Fund

401/402 - UTILITY FUND	2027 Proposed Budget	2026 Adopted Budget	2025 Actual	2025 Adopted Budget	2024 Actual
Revenues					
Taxes - Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Intergovernmental	742,471	-	1,467,122	500,000	1,950,964
Charges for Services	2,525,387	2,638,301	2,646,856	2,302,121	2,364,587
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	45,100	45,100	73,771	49,159	57,349
Total Revenues	3,312,958	2,683,401	4,187,749	2,851,280	4,372,901
Transfers	-	-	-	339,893	-
Use of Reserves	43,145	-	-	886,100	-
Total Revenues & Sources	\$ 3,356,103	\$ 2,683,401	\$ 4,187,749	\$ 4,077,273	\$ 4,372,901
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	-
Physical Environment:					
Garbage	789,629	737,952	660,679	721,239	599,678
Wastewater	722,630	737,637	559,754	664,975	568,282
Water	688,540	648,182	558,139	555,402	523,487
Stormwater	97,536	101,612	75,662	101,612	75,128
Other	-	-	(30,673)	-	(41,699)
Transportation	-	-	-	-	-
Cultural/Recreation	-	-	-	-	-
Capital Projects	742,471	143,911	1,005,303	1,371,000	986,241
Debt Service	315,297	314,107	37,601	663,045	44,710
Total Expenditures	3,356,103	2,683,401	2,866,465	4,077,273	2,755,827
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	1,321,284	-	1,617,073
Total Expenditures & Uses	\$ 3,356,103	\$ 2,683,401	\$ 4,187,749	\$ 4,077,273	\$ 4,372,901

Client: 662461 - City of Frostproof, Florida		KEY: SBUDGET = FY 2027 Proposed Budget OBUDGET = FY 2026 Adopted Budget PP1-AUDIT BAL = FY 2025 Final Actual Amounts 1stPP-OBUDGET = FY 2025 Adopted Budget			
Engagement: 2026 CFO - City of Frostproof, Florida					
Period Ending: 9/30/2026					
Trial Balance: TB-01 - Fund TB					
Workpaper: 001 - General Fund Budget					
Fund Level: Fund					
Index: 001					
Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	PP1-AUDIT BAL 9/30/2025	1st PP-OBUDGET 9/30/2025
Group : [RR-03]	Transfers				
Subgroup : [OUT]	Transfers Out				
Fund : 001	General Fund				
001.581.51900.909100	OTHER USES - TRANSFERS	0.00	0.00	0.00	339,893.00 One-time utility capital subsidy in FY25
Subtotal Fund : 001	Subgroup : [OUT] Transfers Out	0.00	0.00	0.00	339,893.00
Subtotal All Funds Present Subtotal [OUT] Transfers Out		0.00	0.00	0.00	339,893.00
All Funds Presented	Group Total [RR-03] Transfers	0.00	0.00	0.00	339,893.00
Group : [SS-01]	Fund Balance				
Subgroup : [FB]	Fund Balance				
Fund : 001	General Fund				
001.271000	FUND BALANCE-UNRESERVED	336,359.00	0.00	(6,031,116.00)	0.00
Subtotal Fund : 001	Subgroup : [FB] Fund Balance	336,359.00	0.00	(6,031,116.00)	0.00
Subtotal All Funds Present Subtotal [FB] Fund Balance		336,359.00	0.00	(6,031,116.00)	0.00
All Funds Presented	Group Total [SS-01] Fund Balance	336,359.00	0.00	(6,031,116.00)	0.00
Group : [R-01]	Taxes				
Subgroup : [311]	Property taxes				
Fund : 001	General Fund				
001.310.311000	AD VALOREM TAXES	(1,828,800.00)	(1,583,919.00)	(1,444,690.00)	(1,409,848.00) 6.5530 millage rate; 13.9% growth
Subtotal Fund : 001	Subgroup : [311] Property taxes	(1,828,800.00)	(1,583,919.00)	(1,444,690.00)	(1,409,848.00)
Subtotal All Funds Present Subtotal [311] Property taxes		(1,828,800.00)	(1,583,919.00)	(1,444,690.00)	(1,409,848.00)
Subgroup : [312]	Sales and use taxes				
Fund : 001	General Fund				
001.310.312300	COUNTY 9th-CENT VOTED FUEL TAX	(32,076.00)	(32,076.00)	(31,978.00)	(31,142.00)
001.310.312400	FIRST LOCAL OPTION FUEL TAX	(176,857.00)	(177,965.00)	(178,862.00)	(173,094.00) Per 8/31/26 State estimate
001.310.312420	2ND LOCAL OPTION FUEL TAX	(112,735.00)	(114,309.00)	(115,381.00)	(109,509.00) Per 8/31/26 State estimate
Subtotal Fund : 001	Subgroup : [312] Sales and use taxes	(321,668.00)	(324,350.00)	(326,221.00)	(313,745.00)
Subtotal All Funds Present Subtotal [312] Sales and use taxes		(321,668.00)	(324,350.00)	(326,221.00)	(313,745.00)
Subgroup : [313]	Insurance premium taxes				
Fund : 001	General Fund				
001.310.312520	POLICE OFF PENSION FROM INS PRE	(40,703.00)	(27,772.00)	(42,846.00)	(26,963.00) Prior year actual less 5%
Subtotal Fund : 001	Subgroup : [313] Insurance premium	(40,703.00)	(27,772.00)	(42,846.00)	(26,963.00)
Subtotal All Funds Present Subtotal [313] Insurance premium tax		(40,703.00)	(27,772.00)	(42,846.00)	(26,963.00)
Subgroup : [314]	Utility taxes				
Fund : 001	General Fund				
001.310.314100	ELECTRIC UTILITY TAX	(394,500.00)	(362,619.00)	(460,819.00)	(352,057.00) YTD Projected + 3%
001.310.314400	GAS UTILITY TAX	(4,678.00)	(4,678.00)	(22,649.00)	(4,542.00)
001.310.314800	PROPANE UTILITY TAX	(6,141.00)	(6,141.00)	0.00	(5,962.00)
Subtotal Fund : 001	Subgroup : [314] Utility taxes	(405,319.00)	(373,438.00)	(483,468.00)	(362,561.00)
Subtotal All Funds Present Subtotal [314] Utility taxes		(405,319.00)	(373,438.00)	(483,468.00)	(362,561.00)
Subgroup : [315]	Communications service taxes				
Fund : 001	General Fund				
001.310.315000	COMMUNICATION SERVICES TAX	(129,681.00)	(139,363.00)	(135,541.00)	(115,477.00) Per 8/21/26 State estimate
Subtotal Fund : 001	Subgroup : [315] Communications se	(129,681.00)	(139,363.00)	(135,541.00)	(115,477.00)
Subtotal All Funds Present Subtotal [315] Communications servi		(129,681.00)	(139,363.00)	(135,541.00)	(115,477.00)
Subgroup : [316]	Local business tax				
Fund : 001	General Fund				
001.000.321000	BUSINESS TAX RECEIPTS	0.00	0.00	(28,254.00)	0.00
001.320.321000	BUSINESS TAX RECEIPTS	(22,636.00)	(22,636.00)	0.00	(21,977.00)
Subtotal Fund : 001	Subgroup : [316] Local business tax	(22,636.00)	(22,636.00)	(28,254.00)	(21,977.00)
Subtotal All Funds Present Subtotal [316] Local business tax		(22,636.00)	(22,636.00)	(28,254.00)	(21,977.00)
All Funds Presented	Group Total [R-01] Taxes	(2,748,807.00)	(2,471,478.00)	(2,461,020.00)	(2,250,571.00)
Group : [R-02]	Licenses & Permits				
Subgroup : [322]	Building				
Fund : 001	General Fund				
001.000.322000	BUILDING PERMITS	0.00	0.00	(237,286.00)	0.00
001.000.322001	BLDG PERMIT SURCHARGE F/K/A RA	0.00	0.00	(1,598.00)	0.00
001.000.322002	BLDG PERMIT CERTIFICATION TO CA	0.00	0.00	(3,318.00)	0.00
001.320.322000	BUILDING PERMITS	(237,300.00)	(293,829.00)	0.00	(285,271.00) Based on prior year actual
001.320.322001	BLDG PERMIT SURCHARGE F/K/A RA	(3,126.00)	(3,126.00)	0.00	(3,035.00)
001.320.322002	BLDG PERMIT CERTIFICATION TO CA	(5,118.00)	(5,118.00)	0.00	(4,969.00)
Subtotal Fund : 001	Subgroup : [322] Building	(245,544.00)	(302,073.00)	(242,202.00)	(293,275.00)
Subtotal All Funds Present Subtotal [322] Building		(245,544.00)	(302,073.00)	(242,202.00)	(293,275.00)
Subgroup : [323]	Franchise fees				
Fund : 001	General Fund				
001.310.313100	ELECTRIC FRANCHISE FEES	(338,800.00)	(320,739.00)	(339,856.00)	(311,397.00) YTD Projected + 3%
001.310.313400	GAS FRANCHISE FEES	(8,525.00)	(8,525.00)	(12,154.00)	(8,277.00)
Subtotal Fund : 001	Subgroup : [323] Franchise fees	(347,325.00)	(329,264.00)	(352,010.00)	(319,674.00)

Subtotal All Funds Present Subtotal [323] Franchise fees		(347,325.00)	(329,264.00)	(352,010.00)	(319,674.00)
Subgroup : [325] Fire assessment					
Fund : 001 General Fund					
001.320.321522	FIRE ASSESSMENT FEE	(726,230.00)	(321,813.00)	(276,426.00)	(321,813.00)
Subtotal Fund : 001 Subgroup : [325] Fire assessment		(726,230.00)	(321,813.00)	(276,426.00)	(321,813.00)
Subtotal All Funds Present Subtotal [325] Fire assessment		(726,230.00)	(321,813.00)	(276,426.00)	(321,813.00)
All Funds Presented Group Total [R-02] Licenses & Permit		(1,319,099.00)	(953,150.00)	(870,638.00)	(934,762.00)
Group : [R-03] Intergovernmental					
Subgroup : [UR] Unrestricted					
Fund : 001 General Fund					
001.310.312430	Fuel Tax Refund	(1,250.00)	(1,250.00)	(684.00)	(1,150.00)
001.330.335120	STATE REVENUE SHARING PROCEED	(137,184.00)	(144,833.00)	(143,878.00)	(132,534.00) Per 8/18/26 State estimate
001.330.335140	MOBILE HM LIC STATE-SHARED REV	(20,000.00)	(20,000.00)	(2,351.00)	(20,000.00)
001.330.335150	ALCOHOLIC BEV LIC STATE REV	(700.00)	(700.00)	(1,175.00)	(700.00)
001.330.335180	LOCAL GOVT 1/2 CENT SALES TX ST/	(209,519.00)	(225,213.00)	(230,240.00)	(241,790.00) Per 8/18/26 State estimate
001.330.338001	POLK CNTY BTR SHARED REV	(1,714.00)	(1,714.00)	0.00	(1,714.00)
001.340.344900	ST OF FL DOT MOWING CONTRACT	(11,074.00)	(11,074.00)	(8,305.00)	(11,074.00)
001.340.344901	ST OF FL DOT STREET LIGHT MAINT	(23,306.00)	(23,306.00)	(23,305.00)	(23,306.00)
Subtotal Fund : 001 Subgroup : [UR] Unrestricted		(404,747.00)	(428,090.00)	(409,938.00)	(432,268.00)
Subtotal All Funds Present Subtotal [UR] Unrestricted		(404,747.00)	(428,090.00)	(409,938.00)	(432,268.00)
Subgroup : [GR] Grants					
Fund : 001 General Fund					
001.330.331700	CULTURE/RECREATION FEDERAL GR	0.00	0.00	(53,125.00)	0.00
001.330.331900	OTHER FEDERAL GRANTS	0.00	0.00	(69,011.00)	0.00
001.330.334700	CULTURE/RECREATION-STATE GRANT	0.00	0.00	0.00	(312,125.00)
Subtotal Fund : 001 Subgroup : [GR] Grants		0.00	0.00	(122,136.00)	(312,125.00)
Subtotal All Funds Present Subtotal [GR] Grants		0.00	0.00	(122,136.00)	(312,125.00)
All Funds Presented Group Total [R-03] Intergovernmental		(404,747.00)	(428,090.00)	(532,074.00)	(744,393.00)
Group : [R-04] Charges for Services					
Subgroup : [GOV] Govtl					
Fund : 001 General Fund					
001.340.341300	ADMIN/GEN GOVT-INTERNAL SRVC F	(125.00)	(125.00)	0.00	(125.00)
001.340.342500	CODE ENFORCEMENT FEES	(15,000.00)	(15,000.00)	(57,399.00)	(15,000.00)
001.340.343701	VARIANCE/ZONING FEES/CONDITION	(14,923.00)	(14,923.00)	(24,845.00)	(14,923.00)
001.340.343711	ANNEXATION FEES	(500.00)	(500.00)	(1,000.00)	(500.00)
001.340.343730	LIEN SEARCH FEES	(2,418.00)	(2,418.00)	(2,925.00)	(2,418.00)
001.340.343802	CEMETERY PLOTS-INSIDE & OUTSIDE	(56,428.00)	(56,428.00)	(21,250.00)	(56,428.00)
001.340.343850	CEMETERY - COST OF REPURCHASE	0.00	0.00	2,163.00	0.00
001.340.347100	POLK CNTY LIBRARY CO-OP REV	(90,900.00)	(85,000.00)	(101,093.00)	(85,000.00) Prior year actual less 10%
001.340.347101	LIBRARY MISC-FAXES, NOTARY, PRC	(2,418.00)	(2,418.00)	(1,723.00)	(2,418.00)
001.340.347105	XEROX COPIES-LATT MAXCY LIBRAR	(3,970.00)	(3,970.00)	(3,686.00)	(3,970.00)
001.340.347400	FOURTH OF JULY SPECIAL EVENT RE	(16,000.00)	(16,000.00)	(12,050.00)	(16,000.00)
001.340.347500	CITY FACILITIES RENTAL	(23,280.00)	(23,280.00)	(20,568.00)	(23,280.00)
Subtotal Fund : 001 Subgroup : [GOV] Govtl		(225,962.00)	(220,062.00)	(244,376.00)	(220,062.00)
Subtotal All Funds Present Subtotal [GOV] Govtl		(225,962.00)	(220,062.00)	(244,376.00)	(220,062.00)
All Funds Presented Group Total [R-04] Charges for Services		(225,962.00)	(220,062.00)	(244,376.00)	(220,062.00)
Group : [R-05] Fines and Forfeitures					
Subgroup : None					
Fund : 001 General Fund					
001.350.351002	PCSO FINES - CITY REVENUE	(7,500.00)	(7,500.00)	(3,842.00)	(7,500.00)
001.350.352000	LIBRARY FINES	(440.00)	(440.00)	(349.00)	(440.00)
001.350.359100	STACY BUTTERFIELD FALSE ALARMS	(4,000.00)	(4,000.00)	(1,440.00)	(4,000.00)
Subtotal Fund : 001 Subgroup : None		(11,940.00)	(11,940.00)	(5,631.00)	(11,940.00)
Subtotal All Funds Present Subgroup : None		(11,940.00)	(11,940.00)	(5,631.00)	(11,940.00)
All Funds Presented Group Total [R-05] Fines and Forfeitures		(11,940.00)	(11,940.00)	(5,631.00)	(11,940.00)
Group : [R-06] Misc. Income					
Subgroup : [INV] Investment Income					
Fund : 001 General Fund					
001.000.361100	OPERATING INTEREST	0.00	0.00	(925.00)	0.00
001.360.361100	OPERATING INTEREST	(150,000.00)	(150,000.00)	(200,040.00)	(95,000.00)
130.360.361100	OPERATING INTEREST	0.00	0.00	(685.00)	0.00
Subtotal Fund : 001 Subgroup : [INV] Investment Income		(150,000.00)	(150,000.00)	(201,650.00)	(95,000.00)
Subtotal All Funds Present Subtotal [INV] Investment Income		(150,000.00)	(150,000.00)	(201,650.00)	(95,000.00)
Subgroup : [OTH] Other Miscellaneous Income					
Fund : 001 General Fund					
001.360.362000	U S POSTAL SERVICE LEASE	(55,809.00)	(55,809.00)	0.00	(5,000.00)
001.360.362003	POST OFFICE LEASE	0.00	0.00	(4,341.00)	0.00
001.360.366521	POLICE DEPT PRIVATE DONATIONS	(1,000.00)	(1,000.00)	0.00	(1,000.00)
001.360.366571	LATT MAXCY MEM LIB PRIVATE DONA	(50.00)	(50.00)	(2,039.00)	(50.00)
001.360.366572	PARKS/REC PRIVATE DONATIONS	(1,500.00)	(1,500.00)	(48.00)	(1,500.00)
001.360.366574	GIRL SCOUT PRIVATE DONATIONS	0.00	0.00	(451.00)	0.00
001.360.366900	CHRISTMAS EVENT REVENUES	(1,972.00)	(1,972.00)	(700.00)	(1,972.00)
001.360.366901	STREET DANCE REVENUE	(2,500.00)	(2,500.00)	(3,000.00)	(2,500.00)
001.360.368000	CITY'S CONTRIBUTIONS TO PENSION	0.00	0.00	0.00	(85,000.00)
001.360.369000	MISCELLANEOUS REVENUES	(19,000.00)	(19,000.00)	(25,039.00)	(19,000.00)
001.360.369400	CREDIT CARD FEE REVENUES	0.00	0.00	(2.00)	0.00
Subtotal Fund : 001 Subgroup : [OTH] Other Miscellaneous Income		(81,831.00)	(81,831.00)	(35,620.00)	(116,022.00)
Subtotal All Funds Present Subtotal [OTH] Other Miscellaneous Income		(81,831.00)	(81,831.00)	(35,620.00)	(116,022.00)

All Funds Presented	Group Total [R-06] Misc. Income	(231,831.00)	(231,831.00)	(237,270.00)	(211,022.00)
Group : [R-90]	Proceeds from Issuance of Debt				
Subgroup : [SBITA]	SBITA Proceeds				
Fund : 001	General Fund				
001.380.384001	DEBT PROCEEDS FIRE TRUCK	0.00	0.00	0.00	(33,025.00)
Subtotal Fund : 001	Subgroup : [SBITA] SBITA Proceeds	0.00	0.00	0.00	(33,025.00)
Subtotal All Funds Present Subtotal [SBITA] SBITA Proceeds		0.00	0.00	0.00	(33,025.00)
All Funds Presented	Group Total [R-90] Proceeds from Iss	0.00	0.00	0.00	(33,025.00)
Group : [EXG-01]	General Government				
Subgroup : [511]	Legislative				
Fund : 001	General Fund				
001.519. 51100.101100	EXECUTIVE SALARIES	40,800.00	34,200.00	24,900.00	27,600.00
001.519. 51100.102100	FICA TAXES	2,205.00	2,600.00	1,544.00	1,711.00
001.519. 51100.102101	MEDICARE TAXES	592.00	625.00	361.00	401.00
001.519. 51100.304000	TRAVEL & PER DIEM	16,100.00	12,600.00	10,839.00	9,500.00
001.519. 51100.304100	COMM SRVCS-TELEPHONE,CELLPHC	0.00	0.00	0.00	20.00
001.519. 51100.304101	POSTAGE AND FREIGHT	30.00	30.00	10.00	30.00
001.519. 51100.304602	BUILDING MAINT & REPAIRS	200.00	200.00	0.00	200.00
001.519. 51100.304700	PRINTING/BINDING/COPIES	200.00	200.00	0.00	200.00
001.519. 51100.304800	PROMOTIONAL ACTIVITIES	100.00	100.00	389.00	100.00
001.519. 51100.304801	RLC DINNER/CHAMBER LUNCHEON	1,500.00	1,000.00	532.00	300.00
001.519. 51100.304900	LEGAL ADS,LICS,OBLIG NOC	0.00	0.00	475.00	400.00
001.519. 51100.305100	OFFICE SUPPLIES	200.00	200.00	44.00	200.00
001.519. 51100.305200	MISC OPERATING SUPPLIES	100.00	100.00	100.00	100.00
001.519. 51100.305206	UNIFORMS OPER SUPP	500.00	500.00	252.00	300.00
001.519. 51100.305207	FURN/EQUIP < 1000-OPER SUPP	0.00	0.00	2,500.00	2,500.00
001.519. 51100.305209	SOFTWARE	500.00	500.00	0.00	0.00
001.519. 51100.305400	BOOKS, PUBLICAT'NS/SUBSCRIPT'NS	660.00	660.00	570.00	660.00
001.519. 51100.305401	MEMBERSHIPS & PROF AFFIL	1,500.00	300.00	250.00	300.00
001.519. 51100.305402	SCHOOLS/CONF REGISTRATION	4,350.00	2,875.00	2,810.00	2,875.00
001.519. 51100.305403	MEALS/PER DIEM	4,150.00	3,600.00	535.00	1,200.00
Subtotal Fund : 001	Subgroup : [511] Legislative	73,687.00	60,290.00	46,111.00	48,597.00
Subtotal All Funds Present Subtotal [511] Legislative		73,687.00	60,290.00	46,111.00	48,597.00
Subgroup : [512]	Executive				
Fund : 001	General Fund				
001.519. 51200.101100	EXECUTIVE SALARIES	129,075.00	51,062.00	45,782.00	48,627.00
001.519. 51200.101500	SPECIAL PAY	0.00	150.00	0.00	150.00
001.519. 51200.102100	FICA TAXES	8,050.00	3,182.00	2,935.00	3,031.00
001.519. 51200.102101	MEDICARE TAXES	1,883.00	745.00	686.00	709.00
001.519. 51200.102201	RETIREMENT CONTR (C.M.)	7,200.00	4,809.00	4,572.00	4,570.00
001.519. 51200.102300	MEDICAL INSURANCE	12,296.00	6,148.00	5,181.00	6,148.00
001.519. 51200.102301	DENTAL INSURANCE	984.00	724.00	195.00	724.00
001.519. 51200.102302	LIFE INSURANCE	695.00	399.00	334.00	399.00
001.519. 51200.102400	WORKERS COMPENSATION	1,200.00	1,200.00	853.00	1,200.00
001.519. 51200.304000	TRAVEL & PER DIEM	1,900.00	1,900.00	1,754.00	1,900.00
001.519. 51200.304100	COMM SRVCS-TELEPHONE,CELLPHC	600.00	600.00	529.00	600.00
001.519. 51200.304101	POSTAGE AND FREIGHT	130.00	130.00	74.00	130.00
001.519. 51200.304700	PRINTING/BINDING/COPIES	410.00	410.00	125.00	410.00
001.519. 51200.304800	PROMOTIONAL ACTIVITIES	200.00	200.00	200.00	200.00
001.519. 51200.304801	RLC DINNER/CHAMBER LUNCHEON	400.00	400.00	267.00	400.00
001.519. 51200.305100	OFFICE SUPPLIES	400.00	400.00	43.00	400.00
001.519. 51200.305200	MISC OPERATING SUPPLIES	100.00	100.00	100.00	100.00
001.519. 51200.305206	UNIFORMS OPER SUPP	100.00	100.00	100.00	100.00
001.519. 51200.305207	FURN/EQUIP < 1000-OPER SUPP	500.00	630.00	601.00	630.00
001.519. 51200.305401	MEMBERSHIPS & PROF AFFIL	500.00	500.00	50.00	500.00
001.519. 51200.305402	SCHOOLS/CONF REGISTRATION	750.00	1,000.00	650.00	1,000.00
001.519. 51200.305403	MEALS/PER DIEM	500.00	300.00	183.00	300.00
Subtotal Fund : 001	Subgroup : [512] Executive	167,873.00	75,089.00	65,214.00	72,228.00
Subtotal All Funds Present Subtotal [512] Executive		167,873.00	75,089.00	65,214.00	72,228.00
Subgroup : [513]	Administration				
Fund : 001	General Fund				
001.519. 51300.101100	EXECUTIVE SALARIES	0.00	20,425.00	14,170.00	27,563.00
001.519. 51300.101200	REG WAGES(INC PD INCNTV)	27,703.00	29,645.00	19,952.00	22,637.00
001.519. 51300.101400	OVERTIME	675.00	813.00	388.00	772.00
001.519. 51300.101500	SPECIAL PAY	0.00	300.00	0.00	300.00
001.519. 51300.102100	FICA TAXES	1,800.00	3,431.00	2,376.00	3,112.00
001.519. 51300.102101	MEDICARE TAXES	415.00	803.00	555.00	728.00
001.519. 51300.102200	RETIREMENT CONTRIBUTIONS	1,750.00	5,173.00	4,572.00	4,692.00
001.519. 51300.102300	MEDICAL INSURANCE	9,192.00	8,140.00	3,235.00	7,752.00
001.519. 51300.102301	DENTAL INSURANCE	300.00	822.00	268.00	783.00
001.519. 51300.102302	LIFE INSURANCE	300.00	777.00	1,065.00	740.00
001.519. 51300.102400	WORKERS COMPENSATION	1,000.00	2,205.00	1,710.00	2,100.00
001.519. 51300.303100	ATTORNEY LEGAL SRVCS	150.00	150.00	0.00	150.00
001.519. 51300.303200	ACCOUNTING AND AUDITING	39,700.00	25,000.00	68,539.00	25,000.00
001.519. 51300.303400	CONTR-NOT INC IN OBJ 31,32,46,47	100.00	100.00	45.00	100.00
001.519. 51300.304000	TRAVEL & PER DIEM	4,000.00	4,000.00	3,733.00	4,000.00
001.519. 51300.304100	COMM SRVCS-TELEPHONE,CELLPHC	500.00	500.00	0.00	500.00
001.519. 51300.304101	POSTAGE AND FREIGHT	400.00	400.00	150.00	400.00
001.519. 51300.304700	PRINTING/BINDING/COPIES	1,500.00	1,500.00	919.00	1,500.00
001.519. 51300.304800	PROMOTIONAL ACTIVITIES	100.00	100.00	100.00	100.00
001.519. 51300.304801	RLC DINNER/CHAMBER LUNCHEON	100.00	100.00	15.00	100.00
001.519. 51300.304900	LEGAL ADS,LICS,OBLIG NOC	700.00	700.00	689.00	700.00
001.519. 51300.305100	OFFICE SUPPLIES	2,500.00	2,500.00	2,500.00	2,500.00
001.519. 51300.305200	MISC OPERATING SUPPLIES	200.00	200.00	200.00	200.00
001.519. 51300.305202	JANITORIAL OPER SUPP	250.00	200.00	30.00	200.00
001.519. 51300.305206	UNIFORMS OPER SUPP	500.00	500.00	500.00	500.00
001.519. 51300.305207	FURN/EQUIP < 1000-OPER SUPP	1,000.00	700.00	700.00	700.00
001.519. 51300.305208	ELECTIONS OPER EXP	1,500.00	1,000.00	0.00	1,000.00
001.519. 51300.305400	BOOKS, PUBLICAT'NS/SUBSCRIPT'NS	5,500.00	5,500.00	5,337.00	5,500.00
001.519. 51300.305401	MEMBERSHIPS & PROF AFFIL	2,500.00	2,500.00	905.00	2,500.00
001.519. 51300.305402	SCHOOLS/CONF REGISTRATION	3,000.00	7,000.00	4,961.00	7,000.00

001.519. 51300.305403	MEALS/PER DIEM	1,000.00	600.00	600.00	600.00	
Subtotal Fund : 001	Subgroup : [513] Administration	108,335.00	125,784.00	138,214.00	124,429.00	
Subtotal All Funds Present Subtotal [513] Administration		108,335.00	125,784.00	138,214.00	124,429.00	
Subgroup : [514]	Legal					
Fund : 001	General Fund					
001.519. 51400.303100	ATTORNEY LEGAL SRVCS	44,231.00	42,943.00	42,763.00	40,920.00	3% increase - Sabatini Legal
001.519. 51400.303105	LABOR ATTY PROF SRVCS	5,000.00	5,000.00	4,692.00	5,000.00	Foreclosures, etc
001.519. 51400.304900	LEGAL ADS,LICS,OBLIG NOC	500.00	500.00	500.00	500.00	
Subtotal Fund : 001	Subgroup : [514] Legal	49,731.00	48,443.00	47,955.00	46,420.00	
Subtotal All Funds Present Subtotal [514] Legal		49,731.00	48,443.00	47,955.00	46,420.00	
Subgroup : [515]	Planning					
Fund : 001	General Fund					
001.519. 51500.303102	PLANNER PROF SRVCS	62,000.00	57,000.00	47,000.00	47,000.00	CFRPC / CFDC
001.519. 51500.303104	ENGINEERING PROF SRVCS	8,000.00	8,000.00	22,351.00	8,000.00	Civil Surv / Leading Edge
001.519. 51500.303400	CONTR-NOT INC IN OBJ 31,32,46,47	25,000.00	25,000.00	25,000.00	25,000.00	Chamber of Commerce
001.519. 51500.304900	LEGAL ADS,LICS,OBLIG NOC	8,000.00	8,000.00	7,453.00	8,000.00	Advertising
Subtotal Fund : 001	Subgroup : [515] Planning	103,000.00	98,000.00	101,804.00	88,000.00	
Subtotal All Funds Present Subtotal [515] Planning		103,000.00	98,000.00	101,804.00	88,000.00	
Subgroup : [519]	Other General Government					
Fund : 001	General Fund					
001.519. 51900.303101	EMPLOYMENT RELATED SRVCS	25.00	25.00	25.00	25.00	
001.519. 51900.303104	ENGINEERING PROF SRVCS	1,000.00	1,000.00	1,000.00	1,000.00	
001.519. 51900.303106	PROF SRVCS INVESTMENT/FINANCIN	500.00	500.00	505.00	500.00	
001.519. 51900.303200	ACCOUNTING AND AUDITING	45,441.00	20,000.00	67,592.00	31,144.00	Mauldin & Jenkins
001.519. 51900.303201	FMPTF ACTUARIAL VALUATION/ADMI	1,650.00	1,650.00	0.00	1,500.00	Pension Fees
001.519. 51900.303400	CONTR-NOT INC IN OBJ 31,32,46,47	35,000.00	35,000.00	26,257.00	35,000.00	Big Sur / Archive Social / Pest Control / Elev
001.519. 51900.304100	COMM SRVCS-TELEPHONE,CELLPHC	3,500.00	3,500.00	7,152.00	3,500.00	Verizon
001.519. 51900.304101	POSTAGE AND FREIGHT	300.00	300.00	17.00	300.00	
001.519. 51900.304102	COMMUN SRVCS-INTERNET ACCESS	5,800.00	5,800.00	6,564.00	5,800.00	Nitel / Verizon
001.519. 51900.304300	UTILITY SRVCS-ELECT,SOLID	25,000.00	25,000.00	27,093.00	25,000.00	Duke Energy / City of Frostproof
001.519. 51900.304400	LEASE/RENT-VEH,BLDGS,LAND,COPI	150.00	150.00	144.00	150.00	Postmaster
001.519. 51900.304500	INSURANCE-EXCEPT P/R-TYPE INS	13,310.00	13,310.00	14,449.00	12,100.00	FMIT / Bryant & Smith
001.519. 51900.304600	MISC MAINT & REPAIR	3,000.00	3,000.00	2,961.00	3,000.00	
001.519. 51900.304601	MAINT AGREEMENTS	1,800.00	1,800.00	0.00	1,800.00	
001.519. 51900.304602	BUILDING MAINT & REPAIRS	13,000.00	13,000.00	21,184.00	13,000.00	
001.519. 51900.304603	EQUIP MAINT & REPAIRS	1,400.00	1,400.00	942.00	1,400.00	
001.519. 51900.304700	PRINTING/BINDING/COPIES	200.00	200.00	93.00	200.00	Canon
001.519. 51900.304800	PROMOTIONAL ACTIVITIES	20,000.00	15,000.00	10,000.00	10,000.00	Christmas gifts, grad signs, coins
001.519. 51900.304801	RLC DINNER/CHAMBER LUNCHEON	20,000.00	200.00	0.00	200.00	RLC December 10th
001.519. 51900.304830	ECONOMIC DEVELOPMENT GRANT	5,000.00	5,000.00	5,000.00	5,000.00	Save-A-Lot
001.519. 51900.304900	LEGAL ADS,LICS,OBLIG NOC	2,500.00	2,000.00	1,999.00	2,000.00	Ordinances / Filing Fees / Elevator Lic
001.519. 51900.304905	SRVC CHG/ACH/PAYING AGENT/WIRI	600.00	600.00	279.00	600.00	
001.519. 51900.305100	OFFICE SUPPLIES	1,400.00	1,400.00	978.00	1,400.00	
001.519. 51900.305103	ADVERTISING	200.00	200.00	180.00	200.00	
001.519. 51900.305200	MISC OPERATING SUPPLIES	1,800.00	1,800.00	1,796.00	1,800.00	
001.519. 51900.305201	GAS & OIL OPER SUPP	2,750.00	2,600.00	2,564.00	2,600.00	Generator City Hall
001.519. 51900.305202	JANITORIAL OPER SUPP	1,300.00	1,300.00	1,337.00	1,300.00	
001.519. 51900.305205	TOOLS OPER SUPP	100.00	100.00	7.00	100.00	
001.519. 51900.305207	FURN/EQUIP < 1000-OPER SUPP	1,000.00	1,000.00	1,000.00	1,000.00	
001.519. 51900.305209	SOFTWARE	16,500.00	15,400.00	16,165.00	15,400.00	BMS
001.519. 51900.305400	BOOKS, PUBLICAT'NS/SUBSCRIPT'NS	1,000.00	1,000.00	565.00	400.00	
001.519. 51900.305401	MEMBERSHIPS & PROF AFFIL	1,200.00	1,200.00	812.00	1,200.00	FLC
001.519. 51900.606202	HISTORIC PRESERVATION GRANT	0.00	0.00	20,218.00	0.00	
001.519. 51900.909500	RESERVE	0.00	0.00	0.00	109,192.00	
Subtotal Fund : 001	Subgroup : [519] Other General Gove	226,426.00	174,435.00	238,878.00	287,811.00	
Subtotal All Funds Present Subtotal [519] Other General Govern		226,426.00	174,435.00	238,878.00	287,811.00	
All Funds Presented	Group Total [EXG-01] General Govern	729,052.00	582,041.00	638,176.00	667,485.00	
Group : [EXG-02]	Public Safety					
Subgroup : [521]	Police					
Fund : 001	General Fund					
001.521. 52100.101200	REG WAGES(INC PD INCNTV)	0.00	0.00	0.00	4,500.00	
001.521. 52100.101500	SPECIAL PAY	1,600.00	1,600.00	1,600.00	1,600.00	Christmas Bonus
001.521. 52100.102100	FICA TAXES	0.00	0.00	0.00	279.00	
001.521. 52100.102101	MEDICARE TAXES	0.00	0.00	0.00	65.00	
001.521. 52100.102200	RETIREMENT CONTRIBUTIONS	95,356.00	95,356.00	68,111.00	90,815.00	Pension
001.521. 52100.303400	CONTR-NOT INC IN OBJ 31,32,46,47	949,297.00	913,097.00	867,502.00	867,652.00	PCSO / Pest Control
001.521. 52100.304101	POSTAGE AND FREIGHT	0.00	300.00	63.00	300.00	
001.521. 52100.304300	UTILITY SRVCS-ELECT,SOLID	979.00	979.00	779.00	979.00	Duke Energy
001.521. 52100.304500	INSURANCE-EXCEPT P/R-TYPE INS	100.00	0.00	100.00	100.00	Pension Board
001.521. 52100.304602	BUILDING MAINT & REPAIRS	450.00	450.00	320.00	450.00	
001.521. 52100.304603	EQUIP MAINT & REPAIRS	25,000.00	25,000.00	283.00	450.00	2 AC units
001.521. 52100.304800	PROMOTIONAL ACTIVITIES	200.00	200.00	200.00	200.00	
001.521. 52100.304801	RLC DINNER/CHAMBER LUNCHEON	400.00	400.00	63.00	400.00	
001.521. 52100.305100	OFFICE SUPPLIES	200.00	200.00	200.00	200.00	
001.521. 52100.305200	MISC OPERATING SUPPLIES	250.00	250.00	220.00	250.00	
001.521. 52100.305207	FURN/EQUIP < 1000-OPER SUPP	0.00	0.00	330.00	700.00	
Subtotal Fund : 001	Subgroup : [521] Police	1,073,832.00	1,037,832.00	939,771.00	968,940.00	
Subtotal All Funds Present Subtotal [521] Police		1,073,832.00	1,037,832.00	939,771.00	968,940.00	
Subgroup : [522]	Fire					
Fund : 001	General Fund					
001.522. 52200.101100	EXECUTIVE SALARIES	36,746.00	35,000.00	30,043.00	30,314.00	
001.522. 52200.101200	REG WAGES(INC PD INCNTV)	188,141.00	203,912.00	75,296.00	55,138.00	
001.522. 52200.101201	VOLUNTEER WAGES	42,500.00	37,000.00	28,062.00	35,000.00	
001.522. 52200.101400	OVERTIME	18,463.00	0.00	3,521.00	3,604.00	
001.522. 52200.102100	FICA TAXES	5,624.00	17,500.00	9,245.00	5,624.00	
001.522. 52200.102101	MEDICARE TAXES	1,316.00	4,304.00	2,162.00	1,316.00	
001.522. 52200.102200	RETIREMENT CONTRIBUTIONS	52,210.00	18,000.00	8,508.00	7,107.00	
001.522. 52200.102300	MEDICAL INSURANCE	51,328.00	32,076.00	10,493.00	12,296.00	
001.522. 52200.102301	DENTAL INSURANCE	402.00	1,206.00	395.00	402.00	

001.522. 52200.102302	LIFE INSURANCE	1,039.00	2,549.00	858.00	1,039.00	
001.522. 52200.102400	WORKERS COMPENSATION	2,500.00	5,000.00	2,934.00	800.00	
001.522. 52200.303100	ATTORNEY LEGAL SRVCS	100.00	100.00	0.00	100.00	
001.522. 52200.303101	EMPLOYMENT RELATED SRVCS	350.00	318.00	318.00	318.00	
001.522. 52200.303108	POLK COUNTY COLLECTION FEE	9,000.00	8,000.00	5,062.00	8,000.00	Fire Assessment
001.522. 52200.303109	OTHER PROFESSIONAL SERVICES &	12,000.00	20,000.00	4,116.00	4,000.00	Polk County/Anser Advisory
001.522. 52200.303400	CONTR-NOT INC IN OBJ 31.32.46.47	28,000.00	25,028.00	21,956.00	25,028.00	Big Sur/Polk BOCC/Canon
001.522. 52200.303450	POLK COUNTY DISPATCH	11,200.00	10,150.00	9,667.00	9,667.00	PCSO
001.522. 52200.304100	COMM SRVCS-TELEPHONE,CELLPHC	2,750.00	2,500.00	4,602.00	2,500.00	Verizon/Big Sur VOIP
001.522. 52200.304101	POSTAGE AND FREIGHT	500.00	500.00	289.00	500.00	Purchase Power / J. Tedder
001.522. 52200.304102	COMMUN SRVCS-INTERNET ACCESS	2,300.00	2,100.00	2,713.00	2,100.00	Nitel
001.522. 52200.304300	UTILITY SRVCS-ELECT,SOLID	7,250.00	6,044.00	5,824.00	6,044.00	Duke Energy
001.522. 52200.304500	INSURANCE-EXCEPT P/R-TYPE INS	16,900.00	15,340.00	17,064.00	13,946.00	
001.522. 52200.304602	BUILDING MAINT & REPAIRS	15,000.00	7,500.00	2,220.00	7,500.00	Doors/Cameras/Carpet/Sec Sys
001.522. 52200.304603	EQUIP MAINT & REPAIRS	8,400.00	7,000.00	3,630.00	6,000.00	
001.522. 52200.304604	VEHICLE MAINT & REPAIRS	13,200.00	12,000.00	8,912.00	10,000.00	
001.522. 52200.304700	PRINTING/BINDING/COPIES	400.00	400.00	253.00	400.00	Canon
001.522. 52200.304800	PROMOTIONAL ACTIVITIES	6,000.00	2,500.00	15.00	750.00	
001.522. 52200.304801	RLC DINNER / CHAMBER LUNCHEON	100.00	0.00	0.00	0.00	
001.522. 52200.304900	LEGAL ADS,LICS,OBLIG NOC	700.00	700.00	0.00	700.00	Fire Assessment/Tax Collector
001.522. 52200.305100	OFFICE SUPPLIES	500.00	250.00	18.00	250.00	
001.522. 52200.305200	MISC OPERATING SUPPLIES	1,800.00	1,500.00	842.00	1,100.00	
001.522. 52200.305201	GAS & OIL OPER SUPP	8,400.00	7,000.00	7,189.00	6,000.00	
001.522. 52200.305202	JANITORIAL OPER SUPP	350.00	300.00	100.00	100.00	
001.522. 52200.305205	TOOLS OPER SUPP	200.00	100.00	0.00	100.00	
001.522. 52200.305206	UNIFORMS OPER SUPP	36,500.00	10,000.00	8,586.00	10,000.00	
001.522. 52200.305207	FURN/EQUIP < 1000-OPER SUPP	500.00	500.00	246.00	500.00	
001.522. 52200.305400	BOOKS, PUBLICAT'NS/SUBSCRIPT'NS	500.00	500.00	190.00	500.00	
001.522. 52200.305401	MEMBERSHIPS & PROF AFFIL	200.00	200.00	115.00	200.00	
001.522. 52200.305402	SCHOOLS/CONF REGISTRATION	4,500.00	3,000.00	6,736.00	2,750.00	FireWorks
001.522. 52200.707101	PRINCIPAL DEBT SERVICE	0.00	32,063.00	0.00	32,063.00	
130.522. 52200.304603	EQUIP MAINT & REPAIRS	0.00	0.00	19,860.00	0.00	
Subtotal Fund : 001 Subgroup : [522] Fire		587,869.00	532,140.00	302,040.00	303,756.00	

Subtotal All Funds Present Subtotal [522] Fire	587,869.00	532,140.00	302,040.00	303,756.00
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Subgroup : [524]	Protective Inspections				
Fund : 001	General Fund				
001.521. 52105.101200	REG WAGES(INC PD INCNTV)	60,004.00	57,000.00	0.00	6,609.00
001.521. 52105.101400	OVERTIME	725.00	500.00	0.00	201.00
001.521. 52105.101500	SPECIAL PAY	0.00	0.00	0.00	60.00
001.521. 52105.102100	FICA TAXES	3,787.00	4,000.00	0.00	361.00
001.521. 52105.102101	MEDICARE TAXES	886.00	800.00	0.00	85.00
001.521. 52105.102200	RETIREMENT CONTRIBUTIONS	3,600.00	8,000.00	0.00	544.00
001.521. 52105.102300	MEDICAL INSURANCE	16,262.00	10,000.00	0.00	1,604.00
001.521. 52105.102301	DENTAL INSURANCE	531.00	500.00	0.00	61.00
001.521. 52105.102302	LIFE INSURANCE	477.00	600.00	0.00	72.00
001.521. 52105.102400	WORKERS COMPENSATION	500.00	1,093.00	0.00	400.00
001.521. 52105.303100	ATTORNEY LEGAL SRVCS	4,000.00	4,000.00	0.00	4,000.00
001.521. 52105.303101	EMPLOYMENT RELATED SERVICES	50.00	0.00	0.00	0.00
001.521. 52105.303400	CONTR-NOT INC IN OBJ 31.32.46.47	0.00	0.00	0.00	10,000.00
001.521. 52105.304101	POSTAGE AND FREIGHT	1,000.00	300.00	0.00	300.00
001.521. 52105.304600	MISC MAINT & REPAIR	50.00	50.00	0.00	50.00
001.521. 52105.304603	EQUIP MAINT & REPAIRS	200.00	200.00	0.00	200.00
001.521. 52105.304700	PRINTING/BINDING/COPIES	100.00	100.00	0.00	100.00
001.521. 52105.304801	RLC DINNER/CHAMBER LUNCHEON	100.00	0.00	0.00	100.00
001.521. 52105.304900	LEGAL ADS,LICS,OBLIG NOC	1,200.00	1,400.00	0.00	1,400.00
001.521. 52105.305100	OFFICE SUPPLIES	750.00	550.00	0.00	550.00
001.521. 52105.305200	MISC OPERATING SUPPLIES	500.00	100.00	0.00	100.00
001.521. 52105.305201	GAS & OIL OPER SUPP	500.00	0.00	0.00	100.00
001.521. 52105.305206	UNIFORM OPERATING SUPPLIES	100.00	0.00	0.00	0.00
001.521. 52105.305207	FURNITURE/EQUIPMENT	2,000.00	0.00	0.00	0.00
001.521. 52105.305209	SOFTWARE	5,000.00	4,000.00	0.00	0.00
001.521. 52105.305301	CODE VIOLATION ABATEMENTS	20,000.00	8,500.00	0.00	5,000.00
001.521. 52105.305401	MEMBERSHIPS & PROF AFFILIATION:	300.00	0.00	0.00	0.00
001.521. 52105.305402	SCHOOLS & CONFERENCES	750.00	0.00	0.00	0.00
001.521. 52105.305403	MEALS/PER DIEM	750.00	0.00	0.00	0.00
001.524. 52400.101100	EXECUTIVE SALARIES	36,746.00	35,000.00	37,195.00	45,552.00
001.524. 52400.101200	REG WAGES(INC PD INCNTV)	69,686.00	85,300.00	56,043.00	62,346.00
001.524. 52400.101400	OVERTIME	1,185.00	963.00	675.00	917.00
001.524. 52400.101500	SPECIAL PAY	130.00	130.00	0.00	130.00
001.524. 52400.102100	FICA TAXES	2,456.00	6,844.00	6,148.00	6,518.00
001.524. 52400.102101	MEDICARE TAXES	1,111.00	1,600.00	1,438.00	1,497.00
001.524. 52400.102200	RETIREMENT CONTRIBUTIONS	4,000.00	6,000.00	5,209.00	5,517.00
001.524. 52400.102300	MEDICAL INSURANCE	11,313.00	7,466.00	8,527.00	7,110.00
001.524. 52400.102301	DENTAL INSURANCE	715.00	329.00	340.00	313.00
001.524. 52400.102302	LIFE INSURANCE	441.00	592.00	741.00	564.00
001.524. 52400.102400	WORKERS COMPENSATION	987.00	987.00	732.00	940.00
001.524. 52400.303101	EMPLOYMENT RELATED SRVCS	50.00	50.00	0.00	50.00
001.524. 52400.304000	TRAVEL & PER DIEM	7,000.00	7,000.00	6,768.00	7,000.00
001.524. 52400.304101	POSTAGE AND FREIGHT	150.00	150.00	69.00	150.00
001.524. 52400.304500	INSURANCE-EXCEPT P/R-TYPE INS	3,630.00	3,630.00	4,233.00	3,300.00
001.524. 52400.304700	PRINTING/BINDING/COPIES	150.00	150.00	59.00	150.00
001.524. 52400.304801	RLC DINNER/CHAMBER LUNCHEON	100.00	100.00	0.00	100.00
001.524. 52400.304900	LEGAL ADS,LICS,OBLIG NOC	100.00	100.00	100.00	100.00
001.524. 52400.305100	OFFICE SUPPLIES	250.00	250.00	250.00	250.00
001.524. 52400.305207	FURN/EQUIP < 1000-OPER SUPP	1,000.00	350.00	542.00	350.00
001.524. 52400.305209	SOFTWARE	1,600.00	1,320.00	1,318.00	1,320.00
001.524. 52400.305400	BOOKS, PUBLICAT'NS/SUBSCRIPT'NS	100.00	100.00	0.00	100.00
001.524. 52400.305401	MEMBERSHIPS & PROF AFFIL	125.00	100.00	0.00	100.00
001.524. 52400.305402	SCHOOLS/CONF REGISTRATION	700.00	700.00	0.00	250.00
001.524. 52410.101200	REG WAGES(INC PD INCNTV)	0.00	0.00	5,262.00	0.00
001.524. 52410.101400	OVERTIME	0.00	0.00	123.00	0.00
001.524. 52410.102100	FICA TAXES	0.00	0.00	355.00	0.00
001.524. 52410.102101	MEDICARE TAXES	0.00	0.00	83.00	0.00
001.524. 52410.102300	MEDICAL INSURANCE	0.00	0.00	1,567.00	0.00
001.524. 52410.102301	DENTAL INSURANCE	0.00	0.00	59.00	0.00
001.524. 52410.102302	LIFE INSURANCE	0.00	0.00	71.00	0.00
001.524. 52410.102400	WORKERS COMPENSATION	0.00	0.00	469.00	0.00
001.524. 52410.303100	ATTORNEY LEGAL SRVCS	0.00	0.00	4,000.00	0.00
001.524. 52410.303400	CONTR-NOT INC IN OBJ 31.32.46.47	0.00	0.00	12,721.00	0.00

001.524.52410.304101	POSTAGE AND FREIGHT	0.00	0.00	300.00	0.00
001.524.52410.304900	LEGAL ADS,LICS,OBLIG NOC	0.00	0.00	640.00	0.00
001.524.52410.305100	OFFICE SUPPLIES	0.00	0.00	199.00	0.00
001.524.52410.305200	MISC OPERATING SUPPLIES	0.00	0.00	100.00	0.00
001.524.52410.305301	CODE VIOLATION ABATEMENTS	0.00	0.00	1,488.00	0.00
Subtotal Fund : 001	Subgroup : [524] Protective Inspectio	267,847.00	260,904.00	157,824.00	176,521.00

Subtotal All Funds Present Subtotal [524] Protective Inspections	267,847.00	260,904.00	157,824.00	176,521.00
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Subgroup : [525] Emergency & Disaster Relief Services

Fund : 001	General Fund				
001.525.52510.101100	EXECUTIVE SALARIES	0.00	0.00	2,670.00	0.00
001.525.52510.101200	REG WAGES(INC PD INCNTV)	0.00	0.00	3,394.00	0.00
001.525.52510.101400	OVERTIME	0.00	0.00	14,199.00	0.00
001.525.52510.102100	FICA TAXES	0.00	0.00	1,482.00	0.00
001.525.52510.102101	MEDICARE TAXES	0.00	0.00	347.00	0.00
001.525.52510.102300	MEDICAL INSURANCE	0.00	0.00	1,972.00	0.00
001.525.52510.102301	DENTAL INSURANCE	0.00	0.00	81.00	0.00
001.525.52510.102302	LIFE INSURANCE	0.00	0.00	123.00	0.00
001.525.52510.305200	MISC OPERATING SUPPLIES	16,500.00	16,500.00	36,241.00	16,500.00
Subtotal Fund : 001	Subgroup : [525] Emergency & Disast	16,500.00	16,500.00	60,509.00	16,500.00

Subtotal All Funds Present Subtotal [525] Emergency & Disaster	16,500.00	16,500.00	60,509.00	16,500.00
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All Funds Presented	Group Total [EXG-02] Public Safety	1,946,048.00	1,847,376.00	1,460,144.00	1,465,717.00
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Group : [EXG-03] Physical environment**Subgroup : [539] Other Physical Environment**

Fund : 001	General Fund				
001.539.53900.101200	REG WAGES(INC PD INCNTV)	7,500.00	31,223.00	25,267.00	29,736.00
001.539.53900.101400	OVERTIME	270.00	2,294.00	2,801.00	2,185.00
001.539.53900.102100	FICA TAXES	485.00	2,015.00	1,913.00	1,919.00
001.539.53900.102101	MEDICARE TAXES	114.00	471.00	447.00	449.00
001.539.53900.102200	RETIREMENT CONTRIBUTIONS	500.00	3,038.00	2,935.00	2,893.00
001.539.53900.102300	MEDICAL INSURANCE	2,122.00	9,700.00	8,989.00	9,238.00
001.539.53900.102301	DENTAL INSURANCE	70.00	1,128.00	339.00	1,074.00
001.539.53900.102302	LIFE INSURANCE	63.00	427.00	373.00	407.00
001.539.53900.102400	WORKERS COMPENSATION	400.00	1,050.00	732.00	1,000.00
001.539.53900.303101	EMPLOYMENT RELATED SRVCS	100.00	100.00	53.00	100.00
001.539.53900.303400	CONTR-NOT INC IN OBJ 31,32,46,47	49,500.00	0.00	0.00	0.00
001.539.53900.304101	POSTAGE AND FREIGHT	150.00	150.00	64.00	150.00
001.539.53900.304300	UTILITY SRVCS-ELECT,SOLID	1,000.00	1,000.00	390.00	500.00
001.539.53900.304500	INSURANCE-EXCEPT P/R-TYPE INS	3,600.00	3,150.00	4,126.00	2,860.00
001.539.53900.304600	MISC MAINT & REPAIR	2,500.00	5,000.00	1,500.00	1,500.00
001.539.53900.304603	EQUIP MAINT & REPAIRS	500.00	1,000.00	485.00	600.00
001.539.53900.304700	PRINTING/BINDING/COPIES	100.00	100.00	51.00	100.00
001.539.53900.304800	PROMOTIONAL ACTIVITIES	500.00	1,000.00	1,177.00	1,700.00
001.539.53900.305100	OFFICE SUPPLIES	100.00	100.00	30.00	100.00
001.539.53900.305200	MISC OPERATING SUPPLIES	5,000.00	7,500.00	824.00	1,000.00
001.539.53900.305202	JANITORIAL OPER SUPP	50.00	50.00	0.00	50.00
001.539.53900.305209	SOFTWARE	2,250.00	2,100.00	1,841.00	1,950.00
001.539.53900.305220	SIGNAGE - ROADS & FACILITIES	3,500.00	6,500.00	2,808.00	6,500.00
Subtotal Fund : 001	Subgroup : [539] Other Physical Envr	80,374.00	79,096.00	57,145.00	66,011.00

Subtotal All Funds Present Subtotal [539] Other Physical Environ	80,374.00	79,096.00	57,145.00	66,011.00
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All Funds Presented	Group Total [EXG-03] Physical enviro	80,374.00	79,096.00	57,145.00	66,011.00
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Group : [EXG-04] Transportation**Subgroup : [541] Roads**

Fund : 001	General Fund				
001.540.54100.101100	EXECUTIVE SALARIES	8,528.00	7,748.00	7,189.00	6,983.00
001.540.54100.101200	REG WAGES(INC PD INCNTV)	85,000.00	78,405.00	29,610.00	71,699.00
001.540.54100.101400	OVERTIME	6,929.00	5,854.00	4,212.00	5,854.00
001.540.54100.101500	SPECIAL PAY	0.00	320.00	0.00	320.00
001.540.54100.102100	FICA TAXES	3,620.00	5,200.00	2,741.00	5,286.00
001.540.54100.102101	MEDICARE TAXES	1,910.00	1,215.00	641.00	1,237.00
001.540.54100.102200	RETIREMENT CONTRIBUTIONS	3,000.00	4,000.00	2,935.00	4,581.00
001.540.54100.102300	MEDICAL INSURANCE	24,592.00	7,500.00	7,201.00	24,820.00
001.540.54100.102301	DENTAL INSURANCE	1,294.00	1,000.00	330.00	1,294.00
001.540.54100.102302	LIFE INSURANCE	1,772.00	1,212.00	436.00	1,154.00
001.540.54100.102400	WORKERS COMPENSATION	3,000.00	6,400.00	4,660.00	6,400.00
001.540.54100.303101	EMPLOYMENT RELATED SRVCS	200.00	200.00	81.00	200.00
001.540.54100.303104	ENGINEERING PROF SRVCS	3,500.00	8,000.00	7,753.00	10,000.00
001.540.54100.303400	CONTR-NOT INC IN OBJ 31,32,46,47	108,000.00	96,905.00	92,290.00	92,290.00
001.540.54100.304000	TRAVEL & PER DIEM	825.00	925.00	825.00	825.00
001.540.54100.304100	COMM SRVCS-TELEPHONE,CELLPHC	2,100.00	2,100.00	2,373.00	2,100.00
001.540.54100.304101	POSTAGE AND FREIGHT	825.00	750.00	387.00	750.00
001.540.54100.304300	UTILITY SRVCS-ELECT,SOLID	80,000.00	70,950.00	81,690.00	70,950.00
001.540.54100.304500	INSURANCE-EXCEPT P/R-TYPE INS	25,000.00	24,684.00	28,700.00	22,440.00
001.540.54100.304600	MISC MAINT & REPAIR	10,000.00	15,000.00	22,330.00	16,500.00
001.540.54100.304602	BUILDING MAINT & REPAIRS	2,000.00	2,000.00	268.00	1,000.00
001.540.54100.304603	EQUIP MAINT & REPAIRS	5,000.00	5,000.00	4,888.00	5,000.00
001.540.54100.304604	VEHICLE MAINT & REPAIRS	2,500.00	3,500.00	5,513.00	3,500.00
001.540.54100.304700	PRINTING/BINDING/COPIES	150.00	150.00	18.00	150.00
001.540.54100.304800	PROMOTIONAL ACTIVITIES	300.00	300.00	72.00	300.00
001.540.54100.304801	RLC DINNER/CHAMBER LUNCHEON	200.00	300.00	155.00	300.00
001.540.54100.304900	LEGAL ADS,LICS,OBLIG NOC	500.00	1,000.00	1,000.00	1,000.00
001.540.54100.305100	OFFICE SUPPLIES	500.00	500.00	137.00	500.00
001.540.54100.305200	MISC OPERATING SUPPLIES	10,000.00	15,000.00	14,160.00	15,000.00
001.540.54100.305201	GAS & OIL OPER SUPP	22,000.00	25,000.00	19,800.00	19,800.00
001.540.54100.305202	JANITORIAL OPER SUPP	150.00	250.00	300.00	300.00
001.540.54100.305205	TOOLS OPER SUPP	2,000.00	2,500.00	1,538.00	2,000.00
001.540.54100.305206	UNIFORMS OPER SUPP	3,675.00	3,500.00	3,296.00	3,300.00
001.540.54100.305207	FURN/EQUIP < 1000-OPER SUPP	800.00	1,000.00	584.00	1,000.00
001.540.54100.305220	SIGNAGE - ROADS & FACILITIES	9,000.00	10,000.00	9,441.00	10,000.00
001.540.54100.305300	ASPHALT,CONCRETE,SHELL-RD MAT	20,000.00	30,000.00	14,098.00	10,000.00
001.540.54100.305402	SCHOOLS/CONF REGISTRATION	2,000.00	7,000.00	1,541.00	2,000.00
Subtotal Fund : 001	Subgroup : [541] Roads	450,870.00	445,368.00	373,193.00	420,833.00

Subtotal All Funds Present Subtotal [541] Roads		450,870.00	445,368.00	373,193.00	420,833.00
All Funds Presented		450,870.00	445,368.00	373,193.00	420,833.00
Group Total [EXG-04] Transportation		450,870.00	445,368.00	373,193.00	420,833.00
Group : [EXG-07]	Culture/Recreation				
Subgroup : [571]	Libraries				
Fund : 001	General Fund				
001.571.57100.101100	EXECUTIVE SALARIES	72,072.00	67,421.00	56,691.00	64,210.00
001.571.57100.101200	REG WAGES(INC PD INCNTV)	44,053.00	37,476.00	25,024.00	32,364.00
001.571.57100.101500	SPECIAL PAY	0.00	300.00	0.00	300.00
001.571.57100.102100	FICA TAXES	7,258.00	6,346.00	5,088.00	6,044.00
001.571.57100.102101	MEDICARE TAXES	1,698.00	1,485.00	1,190.00	1,414.00
001.571.57100.102200	RETIREMENT CONTRIBUTIONS	2,500.00	6,353.00	3,781.00	6,050.00
001.571.57100.102300	MEDICAL INSURANCE	19,780.00	23,883.00	11,456.00	22,746.00
001.571.57100.102301	DENTAL INSURANCE	461.00	485.00	397.00	462.00
001.571.57100.102302	LIFE INSURANCE	538.00	650.00	529.00	619.00
001.571.57100.102400	WORKERS COMPENSATION	800.00	945.00	732.00	900.00
001.571.57100.303101	EMPLOYMENT RELATED SRVCS	55.00	55.00	0.00	55.00
001.571.57100.303400	CONTR-NOT INC IN OBJ 31,32,46,47	2,900.00	2,200.00	1,498.00	2,200.00
001.571.57100.304000	TRAVEL & PER DIEM	200.00	200.00	66.00	200.00
001.571.57100.304100	COMM SRVCS-TELEPHONE,CELLPHC	900.00	450.00	433.00	450.00
001.571.57100.304101	POSTAGE AND FREIGHT	250.00	250.00	127.00	250.00
001.571.57100.304300	UTILITY SRVCS-ELECT,SOLID	14,300.00	12,500.00	13,255.00	12,500.00
001.571.57100.304400	LEASE/RENT-VEH,BLDGS,LAND,COPI	50.00	0.00	0.00	0.00
001.571.57100.304500	INSURANCE-EXCEPT P/R-TYPE INS	4,000.00	3,700.00	4,234.00	3,360.00
001.571.57100.304600	MISC MAINT & REPAIR	500.00	500.00	0.00	500.00
001.571.57100.304602	BUILDING MAINT & REPAIRS	3,500.00	3,000.00	3,016.00	3,000.00
001.571.57100.304603	EQUIP MAINT & REPAIRS	200.00	200.00	42.00	200.00
001.571.57100.304700	PRINTING/BINDING/COPIES	1,200.00	1,200.00	932.00	1,200.00
001.571.57100.304800	PROMOTIONAL ACTIVITIES	4,000.00	4,000.00	3,003.00	4,000.00
001.571.57100.304801	RLC DINNER/CHAMBER LUNCHEON	200.00	200.00	0.00	200.00
001.571.57100.304900	LEGAL ADS,LICS,OBLIG NOC	100.00	100.00	100.00	100.00
001.571.57100.305100	OFFICE SUPPLIES	1,000.00	1,000.00	512.00	1,000.00
001.571.57100.305200	MISC OPERATING SUPPLIES	1,100.00	1,000.00	708.00	900.00
001.571.57100.305202	JANITORIAL OPER SUPP	700.00	700.00	700.00	700.00
001.571.57100.305205	TOOLS OPER SUPP	100.00	100.00	0.00	100.00
001.571.57100.305206	UNIFORMS OPER SUPP	500.00	500.00	500.00	500.00
001.571.57100.305207	FURN/EQUIP < 1000-OPER SUPP	1,200.00	1,200.00	193.00	1,200.00
001.571.57100.606000	CAPITAL IMPROVEMENTS	225,000.00	0.00	0.00	0.00
001.571.57101.101200	REG WAGES(INC PD INCNTV)	39,999.00	39,031.00	36,809.00	37,172.00
001.571.57101.102100	FICA TAXES	2,635.00	2,440.00	2,139.00	2,324.00
001.571.57101.102101	MEDICARE TAXES	588.00	571.00	500.00	544.00
001.571.57101.102200	RETIREMENT CONTRIBUTIONS	3,679.00	3,679.00	0.00	3,504.00
001.571.57101.102300	MEDICAL INSURANCE	12,297.00	12,911.00	10,551.00	12,296.00
001.571.57101.102301	DENTAL INSURANCE	461.00	485.00	398.00	462.00
001.571.57101.102302	LIFE INSURANCE	342.00	413.00	339.00	393.00
001.571.57101.102400	WORKERS COMPENSATION	50.00	50.00	0.00	50.00
001.571.57101.303103	PROGRAMMER PROF SRVCS	400.00	400.00	0.00	400.00
001.571.57101.304101	POSTAGE AND FREIGHT	400.00	400.00	0.00	400.00
001.571.57101.304102	COMMUN SRVCS-INTERNET ACCESS	6,200.00	6,200.00	5,922.00	6,200.00
001.571.57101.304900	LEGAL ADS,LICS,OBLIG NOC	1,180.00	1,180.00	374.00	1,180.00
001.571.57101.305400	BOOKS, PUBLICAT'NS/SUBSCRIPT'NS	1,500.00	1,500.00	649.00	1,500.00
001.571.57101.305401	MEMBERSHIPS & PROF AFFIL	150.00	150.00	0.00	150.00
001.571.57101.606601	LIBRARY CO-OP BOOKS	15,000.00	15,000.00	13,886.00	15,000.00
001.571.57101.606602	LIBRARY CO-OP EBOOKS	15,000.00	15,000.00	10,000.00	10,000.00
001.571.57101.606603	LIBRARY CO-OP MEDIA	15,000.00	15,000.00	13,695.00	15,000.00
Subtotal Fund : 001	Subgroup : [571] Libraries	525,996.00	292,809.00	229,469.00	274,299.00
Subtotal All Funds Present Subtotal [571] Libraries		525,996.00	292,809.00	229,469.00	274,299.00
Subgroup : [572]	Parks and Rec				
Fund : 001	General Fund				
001.572.57200.101100	EXECUTIVE SALARIES	8,528.00	7,748.00	6,835.00	6,983.00
001.572.57200.101200	REG WAGES(INC PD INCNTV)	13,242.00	19,223.00	3,744.00	20,967.00
001.572.57200.101400	OVERTIME	475.00	1,900.00	205.00	1,814.00
001.572.57200.101500	SPECIAL PAY	0.00	10.00	0.00	10.00
001.572.57200.102100	FICA TAXES	1,058.00	1,953.00	689.00	1,860.00
001.572.57200.102101	MEDICARE TAXES	372.00	457.00	161.00	435.00
001.572.57200.102200	RETIREMENT CONTRIBUTIONS	1,000.00	2,944.00	774.00	2,804.00
001.572.57200.102300	MEDICAL INSURANCE	4,243.00	8,017.00	2,309.00	7,635.00
001.572.57200.102301	DENTAL INSURANCE	260.00	395.00	85.00	376.00
001.572.57200.102302	LIFE INSURANCE	146.00	592.00	52.00	564.00
001.572.57200.102400	WORKERS COMPENSATION	1,890.00	1,890.00	1,464.00	1,800.00
001.572.57200.303400	CONTR-NOT INC IN OBJ 31,32,46,47	57,000.00	95,000.00	91,600.00	92,290.00
001.572.57200.304101	POSTAGE AND FREIGHT	200.00	200.00	127.00	200.00
001.572.57200.304500	INSURANCE-EXCEPT P/R-TYPE INS	7,500.00	6,600.00	8,252.00	6,000.00
001.572.57200.304600	MISC MAINT & REPAIR	600.00	600.00	588.00	600.00
001.572.57200.304603	EQUIP MAINT & REPAIRS	1,000.00	1,000.00	1,368.00	1,000.00
001.572.57200.304700	PRINTING/BINDING/COPIES	100.00	100.00	9.00	100.00
001.572.57200.304800	PROMOTIONAL ACTIVITIES	250.00	250.00	242.00	250.00
001.572.57200.304900	LEGAL ADS,LICS,OBLIG NOC	1,600.00	1,600.00	1,540.00	1,540.00
001.572.57200.305100	OFFICE SUPPLIES	100.00	100.00	9.00	100.00
001.572.57200.305200	MISC OPERATING SUPPLIES	120.00	120.00	85.00	120.00
001.572.57200.305202	JANITORIAL OPER SUPP	100.00	100.00	53.00	100.00
001.572.57200.305205	TOOLS OPER SUPP	200.00	200.00	0.00	200.00
001.572.57200.305206	UNIFORMS OPER SUPP	0.00	200.00	185.00	200.00
001.572.57200.305207	FURN/EQUIP < 1000-OPER SUPP	200.00	200.00	28.00	600.00
001.572.57200.606300	CAPITAL IMP OTHER THAN BLDGS	0.00	0.00	393.00	0.00
001.572.57200.606505	CAPITAL OUTLAY	0.00	0.00	0.00	85,000.00
001.572.57201.303400	CONTR-NOT INC IN OBJ 31,32,46,47	1,450.00	1,450.00	943.00	1,450.00
001.572.57201.304101	POSTAGE AND FREIGHT	250.00	250.00	0.00	250.00
001.572.57201.304300	UTILITY SRVCS-ELECT,SOLID	5,000.00	6,595.00	2,669.00	5,995.00
001.572.57201.304600	MISC MAINT & REPAIR	2,000.00	2,000.00	2,851.00	4,430.00
001.572.57201.304602	BUILDING MAINT & REPAIRS	1,500.00	1,500.00	14.00	2,900.00
001.572.57201.305200	MISC OPERATING SUPPLIES	1,000.00	1,000.00	594.00	3,820.00
001.572.57201.305202	JANITORIAL OPER SUPP	1,000.00	1,200.00	572.00	1,100.00
001.572.57201.305205	TOOLS OPER SUPP	0.00	200.00	0.00	400.00
001.572.57201.305220	SIGNAGE - ROADS & FACILITIES	200.00	200.00	0.00	200.00
001.572.57201.305300	ASPHALT,CONCRETE,SHELL-RD MAT	500.00	900.00	0.00	900.00

001.572.57202.304300	UTILITY SRVCS-ELECT,SOLID	28,000.00	28,617.00	26,792.00	26,015.00	Duke Energy
001.572.57203.303104	ENGINEERING PROF SRVCS	2,000.00	1,500.00	1,150.00	1,500.00	
001.572.57203.303400	CONTR-NOT INC IN OBJ 31,32,46,47	14,500.00	14,500.00	11,743.00	13,200.00	Kaveman / Pest Control
001.572.57203.304101	POSTAGE AND FREIGHT	150.00	100.00	0.00	200.00	
001.572.57203.304300	UTILITY SRVCS-ELECT,SOLID	12,500.00	12,000.00	11,543.00	11,990.00	Duke Energy / City Water
001.572.57203.304600	MISC MAINT & REPAIR	6,000.00	6,000.00	6,000.00	6,000.00	Mulch
001.572.57203.304602	BUILDING MAINT & REPAIRS	2,000.00	1,000.00	2,023.00	2,000.00	
001.572.57203.304603	EQUIP MAINT & REPAIRS	1,000.00	1,000.00	1,137.00	1,000.00	
001.572.57203.304900	LEGAL ADS,LICS,OBLIG NOC	200.00	200.00	200.00	200.00	
001.572.57203.305100	OFFICE SUPPLIES	100.00	100.00	93.00	100.00	
001.572.57203.305200	MISC OPERATING SUPPLIES	2,500.00	5,000.00	4,100.00	4,100.00	
001.572.57203.305202	JANITORIAL OPER SUPP	1,000.00	1,200.00	884.00	900.00	
001.572.57203.305205	TOOLS OPER SUPP	250.00	600.00	201.00	600.00	
001.572.57203.305207	FURN/EQUIP < 1000-OPER SUPP	1,000.00	750.00	1,500.00	1,500.00	
001.572.57203.305220	SIGNAGE - ROADS & FACILITIES	500.00	1,000.00	1,000.00	1,000.00	National Traffic Signs
001.572.57203.305300	ASPHALT,CONCRETE,SHELL-RD MAT	500.00	500.00	80.00	500.00	
001.572.57205.304300	UTILITY SRVCS-ELECT,SOLID	4,000.00	3,000.00	2,061.00	2,061.00	Duke Energy / City Water
001.572.57205.304600	MISC MAINT & REPAIR	1,000.00	1,000.00	156.00	300.00	
001.572.57205.304602	BUILDING MAINT & REPAIRS	1,500.00	1,500.00	4,841.00	5,000.00	
001.572.57205.305200	MISC OPERATING SUPPLIES	1,000.00	1,000.00	1,309.00	1,500.00	
001.572.57205.305205	TOOLS OPER SUPP	200.00	200.00	0.00	500.00	
001.572.57206.304300	UTILITY SRVCS-ELECT,SOLID WASTE	0.00	0.00	(41.00)	0.00	
001.572.57207.303400	CONTR-NOT INC IN OBJ 31,32,46,47	200.00	200.00	116.00	200.00	Pest Control
001.572.57207.304300	UTILITY SRVCS-ELECT,SOLID	1,500.00	1,500.00	1,430.00	1,430.00	Duke Energy / City Water
001.572.57207.304602	BUILDING MAINT & REPAIRS	1,000.00	1,000.00	0.00	1,000.00	
001.572.57207.304603	EQUIP MAINT & REPAIRS	100.00	100.00	0.00	100.00	
001.572.57207.305200	MISC OPERATING SUPPLIES	100.00	100.00	0.00	100.00	
001.572.57208.303400	CONTR-NOT INC IN OBJ 31,32,46,47	600.00	600.00	600.00	600.00	Pest Control
001.572.57208.304300	UTILITY SRVCS-ELECT,SOLID	3,500.00	3,500.00	2,922.00	3,190.00	Duke Energy / City Water
001.572.57208.304600	MISC MAINT & REPAIR	1,000.00	1,000.00	108.00	900.00	
001.572.57208.304602	BUILDING MAINT & REPAIRS	1,500.00	1,500.00	1,100.00	1,700.00	
001.572.57208.305100	OFFICE SUPPLIES	100.00	100.00	45.00	100.00	
001.572.57208.305200	MISC OPERATING SUPPLIES	100.00	100.00	59.00	100.00	
001.572.57208.305202	JANITORIAL OPER SUPP	400.00	400.00	0.00	100.00	
001.572.57208.305207	FURN/EQUIP < 1000-OPER SUPP	1,000.00	1,000.00	1,000.00	1,000.00	
001.572.57300.303400	CONTR-NOT INC IN OBJ 31,32,46,47	0.00	700.00	700.00	700.00	
001.572.57300.304100	COMM SRVCS-TELEPHONE,CELLPHC	0.00	900.00	817.00	900.00	
001.572.57300.304300	UTILITY SRVCS-ELECT,SOLID	0.00	1,815.00	1,815.00	1,815.00	
001.572.57300.304602	BUILDING MAINT & REPAIRS	0.00	500.00	400.00	500.00	
001.572.57300.305200	MISC OPERATING SUPPLIES	0.00	100.00	57.00	100.00	
Subtotal Fund : 001	Subgroup : [572] Parks and Rec	204,084.00	262,576.00	216,381.00	349,694.00	
Subtotal All Funds Present Subtotal [572] Parks and Rec		204,084.00	262,576.00	216,381.00	349,694.00	
Subgroup : [574]	Special Events and Other					
Fund : 001	General Fund					
001.572.57400.304401	MUSIC & ENTERTAINMENT	2,000.00	6,000.00	5,183.00	6,000.00	Band/Sound/Train/Snow/Santa
001.572.57400.304402	LOGISTICS	2,500.00	2,500.00	2,500.00	2,500.00	Porta Potty / Security / Tents
001.572.57400.304800	PROMOTIONAL ACTIVITIES	25,000.00	25,000.00	24,472.00	25,000.00	Awards
001.572.57400.305200	MISC OPERATING SUPPLIES	600.00	600.00	184.00	600.00	
001.572.57401.304401	MUSIC & ENTERTAINMENT	16,000.00	16,000.00	9,400.00	9,400.00	
001.572.57401.304402	LOGISTICS	2,000.00	2,000.00	5,470.00	5,470.00	
001.572.57401.304800	PROMOTIONAL ACTIVITIES	400.00	400.00	401.00	200.00	
001.572.57401.305200	MISC OPERATING SUPPLIES	2,000.00	2,000.00	4,672.00	3,800.00	
001.572.57401.305220	SIGNAGE - ROADS & FACILITIES	500.00	500.00	1,164.00	1,500.00	
001.572.57403.304401	MUSIC & ENTERTAINMENT	8,000.00	8,000.00	7,700.00	8,000.00	
001.572.57403.304402	LOGISTICS	13,670.00	13,670.00	12,822.00	13,670.00	Porta Potty / Security / Stage
001.572.57403.305200	MISC OPERATING SUPPLIES	1,700.00	1,700.00	667.00	1,700.00	
001.572.57403.305220	SIGNAGE - ROADS & FACILITIES	500.00	500.00	36.00	500.00	
001.572.57405.305200	MISC OPERATING SUPPLIES	6,900.00	6,900.00	6,900.00	6,900.00	
001.579.57900.304602	BUILDING MAINT & REPAIRS	25,000.00	25,000.00	7,142.00	25,000.00	Doors
001.579.57900.305200	MISC OPERATING SUPPLIES	1,000.00	1,000.00	486.00	1,000.00	
Subtotal Fund : 001	Subgroup : [574] Special Events and Other	107,770.00	111,770.00	89,199.00	111,240.00	
Subtotal All Funds Present Subtotal [574] Special Events and Other		107,770.00	111,770.00	89,199.00	111,240.00	
All Funds Presented	Group Total [EXG-07] Culture/Recreation	837,850.00	667,155.00	535,049.00	735,233.00	
Group : [EXG-08]	Capital Outlay					
Subgroup : [519]	Other General Government					
Fund : 001	General Fund					
001.519.51100.606300	CAPITAL IMP OTHER THAN BLDGS	15,000.00	0.00	0.00	0.00	Upgrade Audio-Visual System
001.519.51900.606205	PHASE V-OLD FPHS RENOVATIONS	300,000.00	300,000.00	0.00	300,000.00	Historical Grant - Roof/Interior Repairs
Subtotal Fund : 001	Subgroup : [519] Other General Government	315,000.00	300,000.00	0.00	300,000.00	
Subtotal All Funds Present Subtotal [519] Other General Government		315,000.00	300,000.00	0.00	300,000.00	
Subgroup : [521]	Police					
Fund : 001	General Fund					
001.521.52100.606400	MACHINERY/EQUIPMENT CAPITAL OUTLAY	17,500.00	0.00	0.00	0.00	5 Radars
Subtotal Fund : 001	Subgroup : [521] Police	17,500.00	0.00	0.00	0.00	
Subtotal All Funds Present Subtotal [521] Police		17,500.00	0.00	0.00	0.00	
Subgroup : [522]	Fire					
Fund : 001	General Fund					
001.522.52200.606300	CAPITAL IMP OTHER THAN BLDGS	24,000.00	0.00	35,177.00	31,450.00	Garage Door/Speaker System
001.522.52200.606400	MACHINERY/EQUIP CAPITAL OUTLAY	0.00	0.00	6,497.00	9,200.00	
Subtotal Fund : 001	Subgroup : [522] Fire	24,000.00	0.00	41,674.00	40,650.00	
Subtotal All Funds Present Subtotal [522] Fire		24,000.00	0.00	41,674.00	40,650.00	
Subgroup : [539]	Other Physical Environment					
Fund : 001	General Fund					
001.539.53900.606400	MACHINERY/EQUIP CAPITAL OUTLAY	0.00	0.00	8,080.00	15,000.00	
Subtotal Fund : 001	Subgroup : [539] Other Physical Environment	0.00	0.00	8,080.00	15,000.00	
Subtotal All Funds Present Subtotal [539] Other Physical Environment		0.00	0.00	8,080.00	15,000.00	
Subgroup : [541]	Roads					

Fund : 001	General Fund				
001.540. 54100.606300	CAPITAL IMP OTHER THAN BLDGS	6,500.00	75,000.00	72,800.00	75,000.00 Lights for New Parking Lot
001.540. 54100.606305	5TH-CENT GAS TX RD IMPROVEMEN'	150,000.00	150,000.00	27,300.00	148,288.00
001.540. 54100.606400	MACHINERY/EQUIP CAPITAL OUTLAY	33,750.00	37,850.00	9,065.00	14,000.00 Skid Steer
Subtotal Fund : 001	Subgroup : [541] Roads	190,250.00	262,850.00	109,165.00	237,288.00
Subtotal All Funds Present Subtotal [541] Roads		190,250.00	262,850.00	109,165.00	237,288.00
Subgroup : [572]	Parks and Rec				
Fund : 001	General Fund				
001.572. 57201.606300	CAPITAL IMP OTHER THAN BLDGS	10,000.00	15,000.00	0.00	10,000.00 Henderson Light
001.572. 57203.606300	CAPITAL IMP OTHER THAN BLDGS	0.00	40,000.00	19,881.00	30,000.00
001.572. 57203.606309	CBIR LP6824 ENGINEERING PHASE 2	0.00	71,585.00	31,180.00	71,585.00 FWC - Boat Ramp Grant
Subtotal Fund : 001	Subgroup : [572] Parks and Rec	10,000.00	126,585.00	51,061.00	111,585.00
Subtotal All Funds Present Subtotal [572] Parks and Rec		10,000.00	126,585.00	51,061.00	111,585.00
All Funds Presented	Group Total [EXG-08] Capital Outlay	556,750.00	689,435.00	209,980.00	704,523.00
Group : [EXG-09]	Debt Service				
Subgroup : [71]	Principal				
Fund : 001	General Fund				
001.519. 51200.707102	LEASE DEBT SERVICE	77.00	77.00	58.00	77.00 Pitney Bowes
001.519. 51300.707102	LEASE DEBT SERVICE	1,000.00	2,015.00	1,983.00	2,015.00 Canon / Pitney Bowes
001.522. 52200.707102	LEASE DEBT SERVICE	804.00	804.00	712.00	804.00 Canon
001.524. 52400.707102	LEASE DEBT SERVICE	82.00	82.00	61.00	82.00 Pitney Bowes
001.539. 53900.707102	LEASE DEBT SERVICE	100.00	82.00	61.00	82.00 Canon
001.540. 54100.707102	LEASE DEBT SERVICE	203.00	203.00	152.00	203.00 Pitney Bowes
001.571. 57100.707102	LEASE DEBT SERVICE	1,750.00	1,750.00	1,762.00	1,750.00
001.572. 57200.707102	LEASE DEBT SERVICE	105.00	105.00	78.00	105.00 Pitney Bowes
Subtotal Fund : 001	Subgroup : [71] Principal	4,121.00	5,118.00	4,867.00	5,118.00
Subtotal All Funds Present Subtotal [71] Principal		4,121.00	5,118.00	4,867.00	5,118.00
Subgroup : [72]	Interest				
Fund : 001	General Fund				
001.522. 52200.707201	INTEREST DEBT SERVICE	962.00	962.00	0.00	962.00
Subtotal Fund : 001	Subgroup : [72] Interest	962.00	962.00	0.00	962.00
Subtotal All Funds Present Subtotal [72] Interest		962.00	962.00	0.00	962.00
All Funds Presented	Group Total [EXG-09] Debt Service	5,083.00	6,080.00	4,867.00	6,080.00
	NET (INCOME) LOSS	(336,359.00)	0.00	(1,072,455.00)	0.00
	Sum of Account Groups	0.00	0.00	(7,103,571.00)	0.00

Client: 662461 - City of Frostproof, Florida
Engagement: 2026 CFO - City of Frostproof, Florida
Period Ending: 9/30/2026
Trial Balance: TB-01 - Fund TB
Workpaper: 101 - Impact Fees Budget
Fund Level: Fund
Index: 101

KEY:
SBUDGET = FY 2027 Proposed Budget
OBUDGET = FY 2026 Adopted Budget
PP1-AUDIT BAL = FY 2025 Final Actual Amounts
1stPP-OBUDGET = FY 2025 Adopted Budget

Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	PP1-AUDIT BAL 9/30/2025	1st PP-OBUDGET 9/30/2025
Group : [SS-01]	Fund Balance				
Subgroup : [FB]	Fund Balance				
Fund : 101	General Impact Fee Fund				
101.271000	FUND BALANCE-UNRESERVED	0.00	0.00	(541,158.00)	0.00
Subtotal Fund : 101	Subgroup : [FB] Fund Balance	0.00	0.00	(541,158.00)	0.00
Subtotal All Funds Presented	Subtotal [FB] Fund Balance	0.00	0.00	(541,158.00)	0.00
All Funds Presented	Group Total [SS-01] Fund Balance	0.00	0.00	(541,158.00)	0.00
Group : [R-02]	Licenses & Permits				
Subgroup : [324]	Impact Fees				
Fund : 101	General Impact Fee Fund				
101.324.324110	IMPACT FEE FIRE DEPT RESIDENTIAL	(65,000.00)	(65,000.00)	(45,146.00)	0.00
101.324.324310	IMPACT FEES ROADS RESIDENTIAL	(10,000.00)	(10,000.00)	(7,251.00)	0.00
101.324.324610	IMPACT FEES RECREATION RESIDENTIAL	(20,000.00)	(20,000.00)	(15,457.00)	0.00
101.324.324611	IMPACT FEES LIBRARY RESIDENTIAL	(10,000.00)	(10,000.00)	(6,324.00)	0.00
101.324.324910	IMPACT FEES GENERAL RESIDENTIAL	(20,000.00)	(20,000.00)	(11,531.00)	0.00
101.324.324911	IMPACT FEES VEHICLE FLEET RESIDENTIAL	(25,000.00)	(25,000.00)	(18,238.00)	0.00
Subtotal Fund : 101	Subgroup : [324] Impact Fees	(150,000.00)	(150,000.00)	(103,947.00)	0.00
Subtotal All Funds Presented	Subtotal [324] Impact Fees	(150,000.00)	(150,000.00)	(103,947.00)	0.00
All Funds Presented	Group Total [R-02] Licenses & Permits	(150,000.00)	(150,000.00)	(103,947.00)	0.00
	NET (INCOME) LOSS	0.00	0.00	(103,947.00)	0.00
	Sum of Account Groups	(150,000.00)	(150,000.00)	(645,105.00)	0.00

Client: 662461 - City of Frostproof, Florida
Engagement: 2026 CFO - City of Frostproof, Florida
Period Ending: 9/30/2026
Trial Balance: TB-01 - Fund TB
Workpaper: 150 - Latt Maxcy Memorial Library Budget
Fund Level: Fund
Index: 150

KEY:
SBUDGET = FY 2027 Proposed Budget
OBUDGET = FY 2026 Adopted Budget
PP1-AUDIT BAL = FY 2025 Final Actual Amounts
1stPP-OBUDGET = FY 2025 Adopted Budget

Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	PP1-AUDIT BAL 9/30/2025	1st PP-OBUDGET 9/30/2025
Group : [SS-01]	Fund Balance				
Subgroup : [FB]	Fund Balance				
Fund : 150	Latt Maxcy Memorial Library Fund				
150.271000	FUND BALANCE-UNRESERVED	0.00	0.00	(28,971.00)	0.00
Subtotal Fund : 150	Subgroup : [FB] Fund Balance	0.00	0.00	(28,971.00)	0.00
Subtotal All Funds Presented	Subtotal [FB] Fund Balance	0.00	0.00	(28,971.00)	0.00
All Funds Presented	Group Total [SS-01] Fund Balance	0.00	0.00	(28,971.00)	0.00
Group : [EXG-07]	Culture/Recreation				
Subgroup : [571]	Libraries				
Fund : 150	Latt Maxcy Memorial Library Fund				
150.571. 57100.304800	PROMOTIONAL ACTIVITIES	1,000.00	1,000.00	470.00	0.00
150.571. 57100.305200	MISC OPERATING SUPPLIES	1,000.00	1,000.00	1,348.00	0.00
150.571. 57100.606601	LIBRARY CO-OP BOOKS	0.00	0.00	401.00	0.00
Subtotal Fund : 150	Subgroup : [571] Libraries	2,000.00	2,000.00	2,219.00	0.00
Subtotal All Funds Presented	Subtotal [571] Libraries	2,000.00	2,000.00	2,219.00	0.00
All Funds Presented	Group Total [EXG-07] Culture/Recreation	2,000.00	2,000.00	2,219.00	0.00
	NET (INCOME) LOSS	0.00	0.00	(1,741.00)	0.00
	Sum of Account Groups	2,000.00	2,000.00	(26,752.00)	0.00

Client: 662461 - City of Frostproof, Florida
Engagement: 2026 CFO - City of Frostproof, Florida
Period Ending: 9/30/2026
Trial Balance: TB-01 - Fund TB
Workpaper: 401 - Utility Fund Budget
Fund Level: Fund
Index: 401

KEY:
SBUDGET = FY 2027 Proposed Budget
OBUDGET = FY 2026 Adopted Budget
PP1-AUDIT BAL = FY 2025 Final Actual Amounts
1stPP-OBUDGET = FY 2025 Adopted Budget

Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	PP1-AUDIT BAL 9/30/2025	1st PP-OBUDGET 9/30/2025
Group : [RR-03] Transfers					
Subgroup : [IN] Transfers In					
Fund : 401 Enterprise Utility Fund					
401.380.381001	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	(339,893.00) One time capital transfer in FY25
Subtotal Fund : 401	Subgroup : [IN] Transfers In	0.00	0.00	0.00	(339,893.00)
Subtotal All Funds Present		0.00	0.00	0.00	(339,893.00)
All Funds Presented Group Total [RR-03] Transfers					
		0.00	0.00	0.00	(339,893.00)
Group : [SS-01] Fund Balance					
Subgroup : [FB] Fund Balance					
Fund : 401 Enterprise Utility Fund					
401.272000	RETAINED EARNINGS-UNRESERVED	(43,145.00)	0.00	(13,457,956.00)	0.00
Subtotal Fund : 401	Subgroup : [FB] Fund Balance	(43,145.00)	0.00	(13,457,956.00)	0.00
Subtotal All Funds Present		(43,145.00)	0.00	(13,457,956.00)	0.00
All Funds Presented Group Total [SS-01] Fund Balance					
		(43,145.00)	0.00	(13,457,956.00)	0.00
Group : [R-03] Intergovernmental					
Subgroup : [GR] Grants					
Fund : 401 Enterprise Utility Fund					
401.330.334350	WWTP-STATE GRANT	(742,471.00)	0.00	(109,350.00)	0.00 Capital outlay offset
401.330.334351	LPA0293 DEPARTMENT OF ENV PROT	0.00	0.00	(546,008.00)	0.00
401.330.334352	LP0526 FDEP GRANT	0.00	0.00	(811,764.00)	0.00
401.330.334700	CULTURE/RECREATION-STATE GRAN	0.00	0.00	0.00	(500,000.00)
Subtotal Fund : 401	Subgroup : [GR] Grants	(742,471.00)	0.00	(1,467,122.00)	(500,000.00)
Subtotal All Funds Present		(742,471.00)	0.00	(1,467,122.00)	(500,000.00)
All Funds Presented Group Total [R-03] Intergovernmental					
		(742,471.00)	0.00	(1,467,122.00)	(500,000.00)
Group : [R-04] Charges for Services					
Subgroup : [534] Garbage					
Fund : 401 Enterprise Utility Fund					
401.000.343400	GARBAGE/SOLID WASTE REVENUE	(655,787.00)	(655,787.00)	(647,343.00)	(712,859.00) YTD Projected + 3%
Subtotal Fund : 401	Subgroup : [534] Garbage	(655,787.00)	(655,787.00)	(647,343.00)	(712,859.00)
Subtotal All Funds Present		(655,787.00)	(655,787.00)	(647,343.00)	(712,859.00)
Subgroup : [535] Wastewater					
Fund : 401 Enterprise Utility Fund					
401.000.343500	WASTEWATER UTILITY REVENUE	(1,059,300.00)	(1,048,373.00)	(1,100,858.00)	(836,326.00) YTD Projected + 3%
401.000.343535	TAP FEE - SEWER	0.00	0.00	(7,000.00)	0.00
401.340.343535	TAP FEE - SEWER	(10,000.00)	(10,000.00)	0.00	(13,500.00)
401.340.343551	SEWER NEW SERVICE INSTALLATION	(2,000.00)	(2,000.00)	0.00	(3,738.00)
Subtotal Fund : 401	Subgroup : [535] Wastewater	(1,071,300.00)	(1,060,373.00)	(1,107,858.00)	(853,564.00)
Subtotal All Funds Present		(1,071,300.00)	(1,060,373.00)	(1,107,858.00)	(853,564.00)
Subgroup : [536] Water					
Fund : 401 Enterprise Utility Fund					
401.000.343300	WATER UTILITY REVENUE	(656,300.00)	(783,514.00)	(737,828.00)	(577,292.00) YTD Projected + 3%
401.000.343536	TAP FEE - WATER	0.00	0.00	(5,225.00)	0.00
401.000.343600	CUT-ON FEES/MISC-WATER-SEWER C	0.00	0.00	(1,260.00)	0.00
401.000.343602	WATER-SEWER RECONNECT FEES	(10,000.00)	(10,000.00)	(8,096.00)	(18,313.00)
401.000.343603	WATER-SEWER-GARBAGE PENALTIE	(25,000.00)	(25,000.00)	(34,737.00)	(27,841.00)
401.000.343650	UTILITIES MISCELLANEOUS	(2,000.00)	(2,000.00)	(9,153.00)	(4,281.00)
401.340.343536	TAP FEE - WATER	(8,000.00)	(8,000.00)	0.00	(13,860.00)
401.340.343550	WATER NEW SERVICE INSTALLATION	(20,000.00)	(20,000.00)	(20,952.00)	(18,905.00)
401.340.343600	CUT-ON FEES/MISC-WATER-SEWER C	(5,000.00)	(5,000.00)	(4,300.00)	(8,578.00)
Subtotal Fund : 401	Subgroup : [536] Water	(726,300.00)	(853,514.00)	(821,551.00)	(669,070.00)
Subtotal All Funds Present		(726,300.00)	(853,514.00)	(821,551.00)	(669,070.00)
Subgroup : [538] Stormwater					
Fund : 401 Enterprise Utility Fund					
401.000.363230	STORMWATER FEES	(72,000.00)	(68,627.00)	(70,105.00)	(66,628.00) YTD Projected + 3%
401.360.363230	STORMWATER FEES	0.00	0.00	1.00	0.00
Subtotal Fund : 401	Subgroup : [538] Stormwater	(72,000.00)	(68,627.00)	(70,104.00)	(66,628.00)
Subtotal All Funds Present		(72,000.00)	(68,627.00)	(70,104.00)	(66,628.00)
All Funds Presented Group Total [R-04] Charges for Services					
		(2,525,387.00)	(2,638,301.00)	(2,646,856.00)	(2,302,121.00)
Group : [EXP-01] Personnel Services					

Subgroup : [534]		Garbage			
Fund : 401		Enterprise Utility Fund			
401.530.53400.101100	EXECUTIVE SALARIES	0.00	12,855.00	9,020.00	15,233.00 CM salary moved to 51200
401.530.53400.101200	REG WAGES(INC PD INCNTV)	20,477.00	15,875.00	16,220.00	15,119.00
401.530.53400.101400	OVERTIME	1,000.00	805.00	1,047.00	767.00
401.530.53400.101500	SPECIAL PAY	0.00	160.00	0.00	160.00
401.530.53400.102100	FICA TAXES	1,500.00	2,040.00	1,711.00	1,943.00
401.530.53400.102101	MEDICARE TAXES	522.00	478.00	400.00	455.00
401.530.53400.102200	RETIREMENT CONTRIBUTIONS	1,230.00	2,253.00	1,548.00	2,146.00
401.530.53400.102201	RETIREMENT CONTR (C.M.)	0.00	0.00	0.00	1,143.00
401.530.53400.102300	MEDICAL INSURANCE	7,100.00	7,101.00	3,495.00	6,763.00
401.530.53400.102301	DENTAL INSURANCE	275.00	669.00	155.00	637.00
401.530.53400.102302	LIFE INSURANCE	250.00	416.00	147.00	396.00
401.530.53400.102400	WORKERS COMPENSATION	1,000.00	2,057.00	1,464.00	1,959.00
Subtotal Fund : 401	Subgroup : [534] Garbage	33,354.00	44,709.00	35,207.00	46,721.00
Subtotal All Funds Present		33,354.00	44,709.00	35,207.00	46,721.00
Subgroup : [535]		Wastewater			
Fund : 401		Enterprise Utility Fund			
401.530.53500.101100	EXECUTIVE SALARIES	34,112.00	23,827.00	39,262.00	43,168.00
401.530.53500.101200	REG WAGES(INC PD INCNTV)	193,000.00	176,885.00	142,252.00	166,838.00
401.530.53500.101400	OVERTIME	22,000.00	13,713.00	17,667.00	10,446.00
401.530.53500.101500	SPECIAL PAY	0.00	820.00	0.00	820.00
401.530.53500.102100	FICA TAXES	17,000.00	15,150.00	13,343.00	13,772.00
401.530.53500.102101	MEDICARE TAXES	3,750.00	3,411.00	3,121.00	3,249.00
401.530.53500.102200	RETIREMENT CONTRIBUTIONS	7,500.00	18,505.00	11,846.00	17,624.00
401.530.53500.102201	RETIREMENT CONTR (C.M.)	0.00	0.00	0.00	1,143.00
401.530.53500.102300	MEDICAL INSURANCE	32,800.00	46,156.00	29,517.00	43,958.00
401.530.53500.102301	DENTAL INSURANCE	2,000.00	2,638.00	1,295.00	2,439.00
401.530.53500.102302	LIFE INSURANCE	1,360.00	2,329.00	1,639.00	2,218.00
401.530.53500.102400	WORKERS COMPENSATION	5,000.00	8,230.00	5,858.00	7,838.00
401.530.53500.101100	EXECUTIVE SALARIES	0.00	0.00	7,011.00	0.00
Subtotal Fund : 401	Subgroup : [535] Wastewater	318,522.00	311,664.00	272,811.00	313,513.00
Subtotal All Funds Present		318,522.00	311,664.00	272,811.00	313,513.00
Subgroup : [536]		Water			
Fund : 401		Enterprise Utility Fund			
401.530.53600.101100	EXECUTIVE SALARIES	34,112.00	44,248.00	39,262.00	43,168.00
401.530.53600.101200	REG WAGES(INC PD INCNTV)	174,139.00	116,630.00	88,561.00	106,025.00
401.530.53600.101400	OVERTIME	13,500.00	7,400.00	11,035.00	6,638.00
401.530.53600.101500	SPECIAL PAY	0.00	570.00	0.00	570.00
401.530.53600.102100	FICA TAXES	11,000.00	10,228.00	9,348.00	9,741.00
401.530.53600.102101	MEDICARE TAXES	2,393.00	2,393.00	2,186.00	2,279.00
401.530.53600.102200	RETIREMENT CONTRIBUTIONS	7,500.00	13,788.00	11,845.00	13,131.00
401.530.53600.102201	RETIREMENT CONTR (C.M.)	0.00	0.00	0.00	1,143.00
401.530.53600.102300	MEDICAL INSURANCE	19,370.00	35,827.00	19,488.00	34,121.00
401.530.53600.102301	DENTAL INSURANCE	1,800.00	2,174.00	916.00	2,070.00
401.530.53600.102302	LIFE INSURANCE	896.00	1,919.00	1,184.00	1,828.00
401.530.53600.102400	WORKERS COMPENSATION	8,230.00	8,230.00	5,858.00	7,838.00
Subtotal Fund : 401	Subgroup : [536] Water	272,940.00	243,407.00	189,683.00	228,552.00
Subtotal All Funds Present		272,940.00	243,407.00	189,683.00	228,552.00
Subgroup : [538]		Stormwater			
Fund : 401		Enterprise Utility Fund			
401.530.53800.101100	EXECUTIVE SALARIES	0.00	15,238.00	10,504.00	15,238.00
401.530.53800.101200	REG WAGES(INC PD INCNTV)	20,478.00	15,113.00	12,493.00	15,113.00
401.530.53800.101400	OVERTIME	1,500.00	767.00	723.00	767.00
401.530.53800.101500	SPECIAL PAY	0.00	210.00	0.00	210.00
401.530.53800.102100	FICA TAXES	1,495.00	1,943.00	1,593.00	1,943.00
401.530.53800.102101	MEDICARE TAXES	375.00	455.00	373.00	455.00
401.530.53800.102200	RETIREMENT CONTRIBUTIONS	1,200.00	2,146.00	1,548.00	2,146.00
401.530.53800.102201	RETIREMENT CONTR (C.M.)	0.00	1,143.00	0.00	1,143.00
401.530.53800.102300	MEDICAL INSURANCE	5,070.00	6,763.00	3,359.00	6,763.00
401.530.53800.102301	DENTAL INSURANCE	250.00	637.00	153.00	637.00
401.530.53800.102302	LIFE INSURANCE	250.00	396.00	147.00	396.00
401.530.53800.102400	WORKERS COMPENSATION	1,200.00	1,959.00	1,464.00	1,959.00
Subtotal Fund : 401	Subgroup : [538] Stormwater	31,818.00	46,770.00	32,357.00	46,770.00
Subtotal All Funds Present		31,818.00	46,770.00	32,357.00	46,770.00
Subgroup : [ACT]		Actuarial & Noncash Adjustments			
Fund : 401		Enterprise Utility Fund			
401.530.53900.102202	PENSION EXPENSE - GENERAL PENS	0.00	0.00	(30,673.00)	0.00
Subtotal Fund : 401	Subgroup : [ACT] Actuarial & Noncash	0.00	0.00	(30,673.00)	0.00
Subtotal All Funds Present		0.00	0.00	(30,673.00)	0.00
All Funds Presented		656,634.00	646,550.00	499,385.00	635,556.00
Group : [EXP-02]		Contractual Services			
Subgroup : [534]		Garbage			
Fund : 401		Enterprise Utility Fund			
401.530.53400.303101	EMPLOYMENT RELATED SRVCS	0.00	0.00	58.00	0.00
401.530.53400.303200	ACCOUNTING AND AUDITING	18,000.00	21,216.00	20,139.00	4,500.00 Mauldin & Jenkins / James Moore
401.530.53400.303400	CONTR-NOT INC IN OBJ 31,32,46,47	724,900.00	659,000.00	594,196.00	657,679.00 Trash Taxi / Valli
Subtotal Fund : 401	Subgroup : [534] Garbage	742,900.00	680,216.00	614,393.00	662,179.00

Subtotal All Funds Present		Subtotal [534] Garbage	742,900.00	680,216.00	614,393.00	662,179.00
Subgroup : [535] Wastewater						
Fund : 401 Enterprise Utility Fund						
401.530. 53500.303100	ATTORNEY LEGAL SRVCS	500.00	500.00	0.00	500.00	
401.530. 53500.303101	EMPLOYMENT RELATED SRVCS	100.00	100.00	356.00	100.00	
401.530. 53500.303104	ENGINEERING PROF SRVCS	25,000.00	25,000.00	12,911.00	24,259.00	Kimley Horn/FL Spectrum
401.530. 53500.303200	ACCOUNTING AND AUDITING	25,000.00	25,000.00	21,619.00	10,230.00	Mauldin & Jenkins / James Moore
401.530. 53500.303400	CONTR-NOT INC IN OBJ 31,32,46,47	25,000.00	31,000.00	10,196.00	30,623.00	Big Sur / Valli / Pest Control
401.530. 53500.304400	LEASE/RENT-VEH,BLDGS,LAND,COPIE	9,000.00	9,000.00	8,603.00	9,000.00	Florida Midland Railroad
Subtotal Fund : 401	Subgroup : [535] Wastewater	84,600.00	90,600.00	53,685.00	74,712.00	
Subtotal All Funds Present		Subtotal [535] Wastewater	84,600.00	90,600.00	53,685.00	74,712.00
Subgroup : [536] Water						
Fund : 401 Enterprise Utility Fund						
401.530. 53600.303100	ATTORNEY LEGAL SRVCS	1,000.00	1,500.00	0.00	1,500.00	
401.530. 53600.303101	EMPLOYMENT RELATED SRVCS	100.00	100.00	250.00	100.00	Business Service & Solutions
401.530. 53600.303104	ENGINEERING PROF SRVCS	65,000.00	35,000.00	31,131.00	35,000.00	Florida Spectrum
401.530. 53600.303200	ACCOUNTING AND AUDITING	18,000.00	25,000.00	21,514.00	12,127.00	Mauldin & Jenkins / James Moore
401.530. 53600.303400	CONTR-NOT INC IN OBJ 31,32,46,47	22,500.00	25,000.00	25,569.00	25,000.00	Big Sur / Valli
Subtotal Fund : 401	Subgroup : [536] Water	106,600.00	86,600.00	78,464.00	73,727.00	
Subtotal All Funds Present		Subtotal [536] Water	106,600.00	86,600.00	78,464.00	73,727.00
Subgroup : [538] Stormwater						
Fund : 401 Enterprise Utility Fund						
401.530. 53800.303101	EMPLOYMENT RELATED SRVCS	0.00	0.00	58.00	0.00	
401.530. 53800.303104	ENGINEERING PROF SRVCS	5,000.00	5,000.00	2,670.00	5,000.00	Albrecht
401.530. 53800.303200	ACCOUNTING AND AUDITING	18,000.00	4,500.00	7,675.00	4,500.00	Mauldin & Jenkins / James Moore
401.530. 53800.303400	CONTR-NOT INC IN OBJ 31,32,46,47	15,368.00	15,368.00	18,271.00	15,368.00	Valli / USA Services
Subtotal Fund : 401	Subgroup : [538] Stormwater	38,368.00	24,868.00	28,674.00	24,868.00	
Subtotal All Funds Present		Subtotal [538] Stormwater	38,368.00	24,868.00	28,674.00	24,868.00
All Funds Presented		Group Total [EXP-02] Contractual Serv	972,468.00	882,284.00	775,216.00	835,486.00
Group : [EXP-03] Other operating expenses						
Subgroup : [534] Garbage						
Fund : 401 Enterprise Utility Fund						
401.530. 53400.304101	POSTAGE AND FREIGHT	750.00	700.00	677.00	700.00	USPS / Valli
401.530. 53400.304500	INSURANCE-EXCEPT P/R-TYPE INS	8,500.00	7,920.00	8,252.00	7,200.00	FMIT / Bryant & Smith
401.530. 53400.305100	OFFICE SUPPLIES	1,000.00	1,000.00	147.00	1,032.00	
401.530. 53400.305200	MISC OPERATING SUPPLIES	125.00	125.00	34.00	125.00	
401.530. 53400.305209	SOFTWARE	3,000.00	3,282.00	1,969.00	3,282.00	BMS
Subtotal Fund : 401	Subgroup : [534] Garbage	13,375.00	13,027.00	11,079.00	12,339.00	
Subtotal All Funds Present		Subtotal [534] Garbage	13,375.00	13,027.00	11,079.00	12,339.00
Subgroup : [535] Wastewater						
Fund : 401 Enterprise Utility Fund						
401.530. 53500.304000	TRAVEL & PER DIEM	2,500.00	2,500.00	430.00	430.00	
401.530. 53500.304100	COMM SRVCS-TELEPHONE,CELLPHO	5,000.00	3,400.00	3,090.00	3,090.00	
401.530. 53500.304101	POSTAGE AND FREIGHT	4,500.00	3,800.00	3,959.00	3,800.00	
401.530. 53500.304102	COMMUN SRVCS-INTERNET ACCESS	4,200.00	2,100.00	2,090.00	2,090.00	
401.530. 53500.304300	UTILITY SRVCS-ELECT,SOLID	61,900.00	56,265.00	51,150.00	51,150.00	
401.530. 53500.304500	INSURANCE-EXCEPT P/R-TYPE INS	39,800.00	35,100.00	35,034.00	35,034.00	FMIT / Bryant & Smith
401.530. 53500.304535	LIFT STATION M&R	30,000.00	40,000.00	40,000.00	40,000.00	
401.530. 53500.304600	MISC MAINT & REPAIR	15,000.00	15,000.00	10,593.00	12,130.00	
401.530. 53500.304601	MAINT AGREEMENTS	2,000.00	2,000.00	139.00	1,960.00	BMS
401.530. 53500.304602	BUILDING MAINT & REPAIRS	20,000.00	20,000.00	590.00	590.00	
401.530. 53500.304603	EQUIP MAINT & REPAIRS	50,000.00	50,000.00	29,826.00	30,000.00	
401.530. 53500.304604	VEHICLE MAINT & REPAIRS	3,000.00	3,000.00	2,969.00	3,000.00	
401.530. 53500.304606	UTILITY INVENTORY	15,000.00	15,000.00	14,614.00	15,000.00	Utility repair parts
401.530. 53500.304700	PRINTING/BINDING/COPIES	200.00	200.00	33.00	200.00	Canon
401.530. 53500.304900	LEGAL ADS,LICS,OBLIG NOC	500.00	1,000.00	1,000.00	1,000.00	WWTP
401.530. 53500.305100	OFFICE SUPPLIES	1,200.00	1,600.00	593.00	1,600.00	
401.530. 53500.305200	MISC OPERATING SUPPLIES	5,000.00	5,500.00	4,582.00	5,230.00	
401.530. 53500.305201	GAS & OIL OPER SUPP	4,300.00	3,300.00	2,623.00	3,278.00	
401.530. 53500.305202	JANITORIAL OPER SUPP	200.00	200.00	0.00	360.00	
401.530. 53500.305203	CHEMICAL OPER SUPP	20,000.00	24,000.00	12,818.00	24,000.00	Hawkins
401.530. 53500.305205	TOOLS OPER SUPP	2,400.00	20,000.00	1,867.00	2,400.00	
401.530. 53500.305206	UNIFORMS OPER SUPP	2,400.00	1,200.00	1,000.00	1,000.00	U first
401.530. 53500.305207	FURN/EQUIP < 1000-OPER SUPP	1,000.00	1,000.00	3,054.00	4,300.00	
401.530. 53500.305209	SOFTWARE	25,608.00	25,608.00	9,773.00	25,608.00	BMS / Neptune
401.530. 53500.305402	SCHOOLS/CONF REGISTRATION	3,000.00	3,000.00	1,193.00	2,000.00	
401.530. 53500.305403	MEALS/PER DIEM	800.00	600.00	238.00	400.00	
Subtotal Fund : 401	Subgroup : [535] Wastewater	319,508.00	335,373.00	233,258.00	269,650.00	
Subtotal All Funds Present		Subtotal [535] Wastewater	319,508.00	335,373.00	233,258.00	269,650.00
Subgroup : [536] Water						
Fund : 401 Enterprise Utility Fund						
401.530. 53600.304000	TRAVEL & PER DIEM	3,000.00	2,500.00	600.00	600.00	
401.530. 53600.304100	COMM SRVCS-TELEPHONE,CELLPHO	5,000.00	5,200.00	7,965.00	5,170.00	Big Sur / DMS / Verizon
401.530. 53600.304101	POSTAGE AND FREIGHT	3,500.00	3,300.00	2,837.00	3,000.00	USPS / Valli
401.530. 53600.304102	COMMUN SRVCS-INTERNET ACCESS	3,000.00	3,000.00	2,378.00	2,737.00	Nitel
401.530. 53600.304300	UTILITY SRVCS-ELECT,SOLID	52,500.00	47,800.00	48,313.00	43,456.00	Duke Energy
401.530. 53600.304500	INSURANCE-EXCEPT P/R-TYPE INS	32,000.00	30,000.00	33,025.00	29,658.00	FMIT / Bryant & Smith
401.530. 53600.304600	MISC MAINT & REPAIR	30,000.00	30,000.00	43,469.00	30,000.00	

401.530.53600.304601	MAINT AGREEMENTS	10,000.00	10,000.00	10,000.00	10,000.00	
401.530.53600.304602	BUILDING MAINT & REPAIRS	20,000.00	20,000.00	103.00	5,000.00	
401.530.53600.304603	EQUIP MAINT & REPAIRS	15,000.00	15,000.00	22,630.00	14,276.00	
401.530.53600.304604	VEHICLE MAINT & REPAIRS	3,000.00	3,000.00	2,735.00	3,000.00	
401.530.53600.304606	UTILITY INVENTORY	48,000.00	48,000.00	26,953.00	28,000.00	
401.530.53600.304700	PRINTING/BINDING/COPIES	600.00	600.00	343.00	600.00	Canon
401.530.53600.304900	LEGAL ADS,LICS,OBLIG NOC	2,500.00	3,000.00	2,672.00	3,000.00	Annual Drinking Water / Tax Collector
401.530.53600.304903	CASH OVER AND SHORT	50.00	50.00	(20.00)	50.00	
401.530.53600.304905	SRVC CHG/ACH/PAYING AGENT/WIRE	3,000.00	3,000.00	4,654.00	3,214.00	
401.530.53600.305100	OFFICE SUPPLIES	1,100.00	1,100.00	1,338.00	1,100.00	
401.530.53600.305200	MISC OPERATING SUPPLIES	4,000.00	4,600.00	3,663.00	4,600.00	
401.530.53600.305201	GAS & OIL OPER SUPP	3,500.00	2,500.00	1,682.00	2,500.00	
401.530.53600.305202	JANITORIAL OPER SUPP	100.00	100.00	0.00	100.00	
401.530.53600.305203	CHEMICAL OPER SUPP	50,000.00	45,000.00	63,036.00	45,000.00	Hawkins
401.530.53600.305205	TOOLS OPER SUPP	4,500.00	25,000.00	1,141.00	4,800.00	
401.530.53600.305206	UNIFORMS OPER SUPP	2,625.00	2,500.00	1,743.00	2,000.00	UniFirst
401.530.53600.305207	FURN/EQUIP < 1000-OPER SUPP	1,000.00	1,000.00	1,500.00	1,500.00	
401.530.53600.305209	SOFTWARE	4,500.00	4,600.00	3,939.00	4,537.00	BMS
401.530.53600.305401	MEMBERSHIPS & PROF AFFIL	2,000.00	2,000.00	1,916.00	2,000.00	FL Rural Water / Polk Regional Water
401.530.53600.305402	SCHOOLS/CONF REGISTRATION	2,000.00	3,000.00	1,200.00	1,200.00	
401.530.53600.305403	MEALS/PER DIEM	1,000.00	800.00	177.00	500.00	
401.530.53600.707102	LEASE DEBT SERVICE	1,525.00	1,525.00	0.00	1,525.00	Canon / Pitney Bowes
Subtotal Fund : 401	Subgroup : [536] Water	309,000.00	318,175.00	289,992.00	253,123.00	
Subtotal All Funds PresenteSubtotal [536] Water		309,000.00	318,175.00	289,992.00	253,123.00	
Subgroup : [538]	Stormwater					
Fund : 401	Enterprise Utility Fund					
401.530.53800.304000	TRAVEL & PER DIEM	100.00	100.00	100.00	100.00	
401.530.53800.304101	POSTAGE AND FREIGHT	750.00	700.00	672.00	700.00	USPS / Valli
401.530.53800.304500	INSURANCE-EXCEPT P/R-TYPE INS	8,650.00	7,864.00	8,252.00	7,864.00	FMIT / Bryant & Smith
401.530.53800.304600	MISC MAINT & REPAIR	300.00	300.00	548.00	300.00	
401.530.53800.304601	MAINT AGREEMENTS	500.00	500.00	139.00	500.00	Sunshine State One Call
401.530.53800.304603	EQUIP MAINT & REPAIRS	500.00	500.00	0.00	500.00	
401.530.53800.304608	STORMWTR SYS MAINT/REP	10,000.00	12,860.00	2,086.00	12,860.00	
401.530.53800.304900	LEGAL ADS,LICS,OBLIG NOC	500.00	500.00	256.00	500.00	DEP / Misc
401.530.53800.305100	OFFICE SUPPLIES	500.00	500.00	9.00	500.00	
401.530.53800.305200	MISC OPERATING SUPPLIES	300.00	300.00	0.00	300.00	
401.530.53800.305205	TOOLS OPER SUPP	200.00	200.00	0.00	200.00	
401.530.53800.305207	FURN/EQUIP < 1000-OPER SUPP	500.00	600.00	600.00	600.00	
401.530.53800.305209	SOFTWARE	3,500.00	3,500.00	1,969.00	3,500.00	
401.530.53800.305300	ASPHALT,CONCRETE,SHELL-RD MAT	500.00	500.00	0.00	500.00	
401.530.53800.305402	SCHOOLS/CONF REGISTRATION	500.00	1,000.00	0.00	1,000.00	
401.530.53800.305403	MEALS/PER DIEM	50.00	50.00	0.00	50.00	
Subtotal Fund : 401	Subgroup : [538] Stormwater	27,350.00	29,974.00	14,631.00	29,974.00	
Subtotal All Funds PresenteSubtotal [538] Stormwater		27,350.00	29,974.00	14,631.00	29,974.00	
All Funds Presented	Group Total [EXP-03] Other operating	669,233.00	696,549.00	548,960.00	565,086.00	
Group : [EXP-10]	Depreciation					
Subgroup : [CAP]	Capital Outlay Offset					
Fund : 401	Enterprise Utility Fund					
401.530.53600.606210	DEP STATE GRANT WATER/WEEL	500,000.00	0.00	0.00	500,000.00	DEP State Grant Water/Well
401.530.53600.606300	CAPITAL IMP OTHER THAN BLDGS	0.00	143,911.00	0.00	0.00	
401.530.53600.606341	WL EXPANSION RIF 00341	242,471.00	0.00	0.00	0.00	RIF Grant
Subtotal Fund : 401	Subgroup : [CAP] Capital Outlay Offse	742,471.00	143,911.00	0.00	500,000.00	
Subtotal All Funds PresenteSubtotal [CAP] Capital Outlay Offset		742,471.00	143,911.00	0.00	500,000.00	
Subgroup : [DEP]	Depreciation					
Fund : 401	Enterprise Utility Fund					
401.530.53500.305900	DEPRECIATION	0.00	0.00	720,832.00	0.00	
401.530.53600.305900	DEPRECIATION	0.00	0.00	254,554.00	0.00	
401.530.53800.305900	DEPRECIATION	0.00	0.00	29,917.00	0.00	
Subtotal Fund : 401	Subgroup : [DEP] Depreciation	0.00	0.00	1,005,303.00	0.00	
Subtotal All Funds PresenteSubtotal [DEP] Depreciation		0.00	0.00	1,005,303.00	0.00	
All Funds Presented	Group Total [EXP-10] Depreciation	742,471.00	143,911.00	1,005,303.00	500,000.00	
Group : [EXP-11]	Interest Expense					
Subgroup : [INT]	Gross Interest					
Fund : 401	Enterprise Utility Fund					
401.530.53500.707200	INTEREST DEBT SERVICE	23,219.00	29,082.00	37,601.00	47,615.00	
Subtotal Fund : 401	Subgroup : [INT] Gross Interest	23,219.00	29,082.00	37,601.00	47,615.00	
Subtotal All Funds PresenteSubtotal [INT] Gross Interest		23,219.00	29,082.00	37,601.00	47,615.00	
Subgroup : [OTH]	Other Debt Service Costs					
Fund : 401	Enterprise Utility Fund					
401.530.53500.707100	PRINCIPAL DEBT SERVICE	292,078.00	285,025.00	0.00	607,430.00	
Subtotal Fund : 401	Subgroup : [OTH] Other Debt Service Co	292,078.00	285,025.00	0.00	607,430.00	
Subtotal All Funds PresenteSubtotal [OTH] Other Debt Service Co		292,078.00	285,025.00	0.00	607,430.00	
All Funds Presented	Group Total [EXP-11] Interest Expense	315,297.00	314,107.00	37,601.00	655,045.00	

NET (INCOME) LOSS	<u>43,145.00</u>	<u>0.00</u>	<u>(1,321,284.00)</u>	<u>0.00</u>
Sum of Account Groups	45,100.00	45,100.00	(14,705,469.00)	49,159.00