

ORDINANCE NO. 2020-08

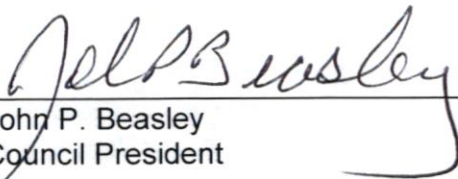
BUDGET FISCAL YEAR 2020-2021

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF HILLIARD, FLORIDA, A MUNICIPAL CORPORATION ESTIMATING INCOME, APPROPRIATING FUNDS AND ADOPTING A BUDGET FOR THE 2020-2021 FISCAL YEAR FOR THE TOWN OF HILLIARD; PROVIDING AN EFFECTIVE DATE.

NOW THEREFORE BE IT ORDAINED, by the Hilliard Town Council that the following is established as the Budget for the said Town for the fiscal year 2020-2021 (October 1, 2020 through September 30, 2021), and is established as the estimated projected income and the appropriation of funds for said fiscal year.

Adopted this 21st day of September, 2020, by the Hilliard Town Council, Hilliard, Florida.

TOWN OF HILLIARD



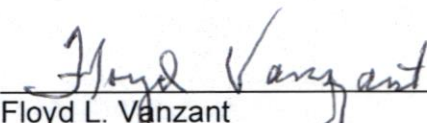
John P. Beasley
Council President

ATTEST:



Lisa Purvis
Town Clerk

APPROVED:



Floyd L. Vanzant
Mayor

First Public Hearing:	September 3, 2020
First Reading:	September 3, 2020
Publication Date:	September 16, 2020
Final Public Hearing:	September 21, 2020
Second/Final Reading:	September 21, 2020

BUDGET SUMMARY
TOWN OF HILLIARD - FISCAL YEAR 2020-2021

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF HILLIARD ARE 1.8% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECT FUND	ENTERPRISE FUND	TOTAL BUDGET
ESTIMATED REVENUES:					
CASH CARRIED FORWARD	\$179,425		\$762,354	\$129,890	\$1,071,669
Taxes:					
Ad Valorem Taxes 2.5000	\$267,353				\$267,353
Sales and Use Taxes	\$96,000				\$96,000
Charges for Services	\$168,445			\$938,171	\$1,106,616
State Shared Revenue	\$361,282	\$161,045	\$337,234		\$859,561
Licenses & Permits	\$102,500				\$102,500
Fees & Penalties	\$0			\$88,800	\$88,800
Franchise Fees	\$200,000				\$200,000
Interest Earned/Other	\$74,970		\$8,000	\$37,725	\$120,695
TOTAL ESTIMATED REVENUE	<u>\$1,449,975</u>	<u>\$161,045</u>	<u>\$1,107,588</u>	<u>\$1,194,586</u>	<u>\$3,913,194</u>
Grants/Reimbursements	\$3,264,806	\$0	\$0	\$700,000	\$3,964,806
Transfers In:	\$1,090,798	\$0	\$0	\$493,000	\$1,583,798
TOTAL ESTIMATED REVENUES AND FUND TRANSFERS	<u>\$5,805,579</u>	<u>\$161,045</u>	<u>\$1,107,588</u>	<u>\$2,387,586</u>	<u>\$9,461,798</u>
EXPENDITURES/EXPENSES:					
General Government	\$689,012				\$689,012
Public Safety	\$127,095				\$127,095
Physical Environment				\$2,298,586	\$2,298,586
Transportation	\$3,396,535				\$3,396,535
Debt Services					
Human Services	\$20,000				\$20,000
Culture/Recreation	\$935,439				\$935,439
TOTAL EXPENDITURES/EXPENSES	<u>\$5,168,081</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,298,586</u>	<u>\$7,466,667</u>
Reserves	\$0	\$161,045	\$0	\$89,000	\$250,045
Transfers Out:	\$637,498	\$0	\$1,107,588	\$0	\$1,745,086
TOTAL APPROPRIATED EXPENDITURES, FUND TRANSFERS AND RESERVES	<u>\$5,805,579</u>	<u>\$161,045</u>	<u>\$1,107,588</u>	<u>\$2,387,586</u>	<u>\$9,461,798</u>

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

001-GENERAL FUND

REVENUES	GENERAL		EXPENDITURES	GENERAL	
001-01-369901	CASH CARRY FORWARD	\$179,425	001-01-51111	EXECUTIVE SALARIES	\$39,000
001-01-311000	AD VALOREM TAXES	\$267,353	001-01-51121	FICA TAXES	\$2,984
001-01-314100	UTILITY SERVICE TAX - ELECTRIC	\$70,000	001-01-51122	RETIREMENT CONTRIBUTIONS	\$19,040
001-01-314300	UTILITY SERVICE TAX - WATER	\$18,000	001-01-51212	REGULAR SALARIES & WAGE	\$82,000
001-01-314800	UTILITY SERVICE TAX - PROPANE	\$8,000	001-01-51221	FICA TAXES	\$6,273
001-01-315000	COMMUNICATION SERVICE TAX	\$84,704	001-01-51222	RETIREMENT CONTRIBUTIONS	\$22,378
001-01-316000	BUSINESS TAX RECEIPTS	\$30,000	001-01-51223	LIFE & HEALTH INSURANCE	\$12,127
001-01-316002	PEN & INT - BUSINESS TAX RECEIPTS	\$500	001-01-51312	REGULAR SALARIES & WAGE	\$124,800
001-01-322000	BUILDING PERMITS	\$50,000	001-01-51313	PART TIME SALARIES & WAGES	\$0
001-01-323100	FRANCHISE FEES - ELECTRIC	\$200,000	001-01-51314	OVERTIME	\$3,500
001-01-329000	ZONING REVENUE	\$10,000	001-01-51321	FICA TAXES	\$9,814
001-01-329001	MOVE-ON PERMIT	\$3,000	001-01-51322	RETIREMENT CONTRIBUTIONS	\$12,830
001-01-329002	RADON	\$2,000	001-01-51323	LIFE & HEALTH INSURANCE	\$36,381
001-01-329003	BUSINESS LICENSE INSPECT	\$1,000	001-01-51324	WORKER'S COMPENSATION	\$3,680
001-01-329004	MOBILE HOME INSPECTS	\$1,000	001-01-51331	PROFESSIONAL SERVICES	\$30,000
001-01-331500	FEMA REIMBURSEMENT - GENERAL	\$0	001-01-51332	ACCOUNTING & AUDITING	\$18,625
001-01-334100	DCA - COMMUNITY PLANNER	\$0	001-01-51334	CLEANING CONTRACT	\$5,540
001-01-335120	STATE REVENUE SHARING	\$112,670	001-01-51340	TRAVEL & EDUCATION	\$5,000
001-01-335140	MOBILE HOME LICENSES	\$2,500	001-01-51341	COMMUNICATIONS & FREIGHT	\$8,500
001-01-335150	ALCOHOLIC BEVERAGE LICENSE	\$500	001-01-51343	UTILITY SERVICES	\$13,000
001-01-335180	LOCAL HALF CENT SALE TAX	\$160,908	001-01-51344	RENTALS & LEASES	\$1,000
001-01-337700	NASSAU COUNTY - GENERAL	\$0	001-01-51345	INSURANCE	\$14,840
001-01-341300	EDUCATIONAL ADMINISTRATIVE	\$5,000	001-01-51346	REPAIRS & MAINTENANCE	\$20,000
001-01-341900	ELECTION QUALIFYING FEE	\$0	001-01-51348	PROMOTIONAL ACT-PUBLIC NOTICE	\$3,000
001-01-341902	FAX	\$200	001-01-51349	OTHER CURRENT OBLIGATIONS	\$0
001-01-341903	COPIES	\$50	001-01-51351	OFFICE SUPPLIES	\$0
001-01-342500	FIRE INSPECTIONS	\$5,000	001-01-51352	OPERATING SUPPLIES	\$30,000
001-01-351500	FINES & FORFEITURES - TRAFFIC	\$5,000	001-01-51354	BOOKS, SUBSCRIP & PUBLICATIONS	\$3,500
001-01-354000	VIOLATION OF LOCAL ORDINANCES	\$0	001-01-51360	CAPITAL IMPROVEMENTS	\$0
001-01-361100	INTEREST INCOME SBA	\$20,000	001-01-51361	LAND	\$0
001-01-361101	INTEREST INCOME CKG	\$300	001-01-51362	BUILDINGS	\$45,000
001-01-363290	EDUCATION IMPACT FEES	\$0	001-01-51363	INFRASTRUCTURE	\$0
001-01-365000	SURPLUS MATERIALS - GENERAL	\$0	001-01-51364	MACHINERY & EQUIPMENT	\$80,000
001-01-366000	HILLIARD DONATIONS	\$0	001-01-51365	WORK IN PROGRESS (WIP)	\$0
001-01-369001	NSF FEES - GENERAL	\$0	001-01-51366	DOCUMENTS & MATERIALS	\$0
001-01-369900	MISCELLANEOUS REVENUE - GENERAL	\$10,000	001-01-51398	BUILDING PERMIT SURCHARGE	\$2,000
001-01-381001	INTERFUND TRANS SALES TAX	\$125,000	001-01-51399	BANK SERVICE CHARGES	\$200
001-01-381002	INTERFUND TRANS SPECIAL REVENUE	\$0	001-01-51513	LAND USE & ZONING BOARD	\$34,000
001-01-381003	INTERFUND TRANS DEBT SERVICE	\$0	001-01-52231	FIRE MARSHALL CONTRACT	\$5,000
TOTAL	GENERAL	\$1,372,110	001-01-52431	BUILDING INSPECTOR	\$32,400
			001-01-52931	CODE ENFORCEMENT	\$13,200
			001-01-52961	CODE ENFORCEMENT CONTINGY	\$0
			001-01-56481	AID TO GOVERNMENT AGENCY	\$0
			001-01-56482	AID TO PRIVATE ORGANIZATION	\$5,000
			001-01-57449	SPECIAL EVENTS	\$0
			001-01-58102	TRANSFERS TO STREETS	\$384,729
			001-01-58103	TRANSFERS TO RECREATION	\$36,500
			001-01-58103	TRANSFERS TO RECREATION	\$127,574
			001-01-58104	TRANSFERS TO FIRE	\$60,695
			001-01-58106	TRANSFERS TO WATER & SEWER	\$18,000
			001-01-58191	TRANSFER TO DEBT SERVICE	\$0
			001-01-58192	TRANSFER TO SALES TAX	\$0
			TOTAL	GENERAL	\$1,372,110

TOWN OF HILLIARD

ORIGINAL BUDGET
FISCAL YEAR 2020-2021

ORDINANCE NO. 2020-08

REVENUES	STREETS/TRANSPORATION	
001-03-331500	FEMA REIMBURSEMENTS - STREETS	\$0
001-03-335420	GAS TAX - STATE	\$1,000
001-03-337700	NASSAU COUNTY - STREETS	\$0
001-03-349000	CULVERT PERMITS - STREETS	\$5,000
001-03-365000	SURPLUS MATERIALS - STREETS	\$0
001-03-369900	MISCELLANEOUS REVENUE - STREETS	\$11,000
001-03-381000	INTERFUND TRANS GEN FUND	\$384,729
001-03-381001	INTERFUND TRANS SALES TAX	\$150,000
001-03-381002	INTERFUND TRANS SPECIAL REVENUE	\$0
TOTAL	STREETS/TRANSPORATION	\$551,729

EXPENDITURES	STREETS/TRANSPORATION	
001-03-54112	REGULAR SALARIES & WAGES	\$104,800
001-03-54113	PART TIME SALARIES & WAGES	\$0
001-03-54114	OVERTIME	\$2,000
001-03-54121	FICA TAXES	\$8,170
001-03-54122	RETIREMENT CONTRIBUTIONS	\$10,680
001-03-54123	LIFE & HEALTH INSURANCE	\$24,254
001-03-54124	WORKER'S COMPENSATION	\$3,680
001-03-54140	TRAVEL & EDUCATION	\$5,000
001-03-54141	COMMUNICATIONS & FREIGHT	\$1,000
001-03-54143	UTILITY SERVICES	\$40,000
001-03-54144	RENTALS AND LEASES	\$6,000
001-03-54145	INSURANCE	\$16,045
001-03-54146	REPAIRS & MAINTENANCE	\$103,600
001-03-54148	PROMOTIONAL ACT-PUBLIC NOTICE	\$500
001-03-54149	OTHER CURRENT OBLIGATIONS	\$1,000
001-03-54152	OPERATING SUPPLIES	\$30,000
001-03-54153	ROAD MATERIALS & SUPPLIES	\$30,000
001-03-54160	CAPITAL IMPROVEMENTS	\$0
001-03-54162	BUILDING	\$0
001-03-54163	INFRASTRUCTURE	\$40,000
001-03-54164	MACHINERY & EQUIPMENT	\$110,000
001-03-56231	ANIMAL CONTROL	\$0
001-03-56252	OPERATING SUPP-MOSQUITO	\$15,000
001-03-58191	TRANSFER TO DEBT SERVICE	\$0
TOTAL	STREETS/TRANSPORATION	\$551,729

REVENUES	PARKS/RECREATION	
001-04-331500	FEMA REIMBURSEMENTS - REC	\$0
001-04-331502	GRANTS DEP FRDAP - RECREATION	\$400,000
001-04-337700	MISC GRANTS - RECREATION	\$5,000
001-04-347200	PARKS & RECREATION - SPORT	\$0
001-04-347201	P&R - SOCCER	\$6,000
001-04-347202	P&R - BASKETBALL	\$3,600
001-04-347203	P&R - FLAG FOOTBALL	\$3,000
001-04-347204	P&R - SOFTBALL	\$2,100
001-04-347205	P&R - GYMNASTICS	\$7,200
001-04-347206	P&R - MARTIAL ARTS	\$0
001-04-347207	P&R - CONCESSIONS	\$300
001-04-347208	P&R - VOLLEYBALL	\$3,000
001-04-347209	P&R - SWIM TEAM	\$1,500
001-04-347400	SPECIAL EVENTS & DONATIONS	\$1,500
001-04-347410	PARKS & RECREATION - EVENT	\$0
001-04-347411	P&R - KIDZ SQUAD	\$25,200
001-04-347412	P&R - SUMMER CAMP	\$23,600
001-04-347413	P&R - SWIM LESSONS	\$6,000
001-04-347500	PARKS & RECREATION - MEMBERS	\$0
001-04-347501	P&R - MONTHLY CHILD WATCH	\$500
001-04-347502	P&R - DRAFT MEMBERS	\$50,000
001-04-347503	P&R - SEMI MEMBERS	\$2,500
001-04-347504	P&R - ANNUAL MEMBERS	\$1,155
001-04-347505	P&R - DAILY MEMBERS	\$1,000
001-04-347506	P&R - HEALTHWAY FITNESS PRIME	\$2,000
001-04-347507	P&R - HEALTHWAY SILVER SNEAKERS	\$3,500
001-04-347508	P&R - POOL MEMBERS	\$5,000
001-04-347550	P&R - OPTUM MEMBERS	\$700
001-04-347551	P&R - ALL INCLUSIVE MEMBERS	\$1,000
001-04-347509	P&R - GROUP MEMBERS	\$250
001-04-347510	PARKS & RECREATION - RENTAL	\$0

EXPENDITURES	PARKS/RECREATION	
001-04-56482	AID TO PRIVATE ORGANIZATION	\$8,000
001-04-57212	REGULAR SALARIES & WAGES	\$85,820
001-04-57213	PART TIME SALARIES & WAGES	\$70,248
001-04-57214	OVERTIME	\$1,000
001-04-57221	FICA TAXES	\$12,015
001-04-57222	RETIREMENT CONTRIBUTIONS	\$8,682
001-04-57223	LIFE & HEALTH INSURANCE	\$24,254
001-04-57224	WORKER'S COMPENSATION	\$3,680
001-04-57231	PROFESSIONAL SERVICES	\$0
001-04-57234	CLEANING CONTRACT	\$1,000
001-04-57240	TRAVEL & EDUCATION	\$1,000
001-04-57241	COMMUNICATIONS & FREIGHT	\$2,400
001-04-57243	UTILITY SERVICES	\$27,000
001-04-57244	RENTALS & LEASES	\$0
001-04-57245	INSURANCE	\$14,840
001-04-57246	REPAIRS & MAINTENANCE	\$14,000
001-04-57248	PROMOTIONAL ACT-PUBLIC NOTICE	\$2,000
001-04-57249	OTHER CURRENT OBLIGATION	\$0
001-04-57251	OFFICE SUPPLIES	\$0
001-04-57252	OPERATING SUPPLIES	\$38,000
001-04-57254	BOOKS, SUBSCRIP & PUBLICATIONS	\$0
001-04-57260	CAITAL IMPROVEMENTS	\$0
001-04-57261	LAND	\$0
001-04-57262	BUILDINGS	\$133,000
001-04-57263	INFRASTRUCTURE	\$52,500
001-04-57264	MACHINERY & EQUIPMENT	\$405,000
001-04-57265	WORK IN PROGRESS (WIP)	\$0
001-04-57299	BANK SERVICE CHARGE	\$1,000
001-04-57449	SPECIAL EVENTS	\$30,000
TOTAL	PARKS/RECREATION	\$935,439

TOWN OF HILLIARD

ORIGINAL BUDGET
FISCAL YEAR 2020-2021

ORDINANCE NO. 2020-08

001-04-347511	P&R - POOL & SPLASH RENTAL	\$6,820
001-04-347512	P&R - SPLASH PAD RENTAL	\$225
001-04-347513	P&R - LIFEGUARD(S) RENTAL	\$0
001-04-347514	P&R - GYM RENTAL	\$210
001-04-347515	P&R - BALL PARK RENTAL	\$325
001-04-347516	P&R - BUCK LG PAVILION RENTAL	\$360
001-04-347517	P&R - BUCK SM PAVILION RENTAL	\$50
001-04-347518	P&R - OXFORD PICNIC AREA	\$100
001-04-347900	P&R - CREDIT CARD FEE	\$1,000
001-04-362002	LEASE - NEXTEL TOWER	\$14,270
001-04-365000	SURPLUS MATERIALS - RECREATION	\$100
001-04-369900	MISCELLANEOUS REVENUE - REC	\$1,800
001-04-381000	INTERFUND TRANS GEN FUND	\$36,500
001-04-381000	INTERFUND TRANS GEN FUND	\$127,574
001-04-381001	INTERFUND TRANS SALES TAX	<u>\$190,500</u>
TOTAL	PARKS/RECREATION	\$935,439

REVENUES	FIRE	
001-05-331500	FEMA REIMBURSEMENTS - FIRE	\$0
001-05-334200	GRANTS FORESTRY 50/50 - FIRE	\$0
001-05-337700	NASSAU COUNTY - FIRE	\$0
001-05-342200	FIRE PROTECTION SERVICES - NC	\$0
001-05-365000	SURPLUS MATERIALS - FIRE	\$0
001-05-369900	HVFD DONATIONS	\$0
001-05-369900	MISCELLANEOUS REVENUE - FIRE	\$0
001-05-381000	INTERFUND TRANS GEN FUND	\$60,695
001-05-381001	INTERFUND TRANS SALES TAX	<u>\$15,800</u>
TOTAL	FIRE	\$76,495

REVENUES	AIRPARK/TRANSPORTATION	
001-08-331410	GRANTS FAA - AIRPARK	\$1,257,929
001-08-331500	FEMA REIMBURSEMENT - AIRPARK	\$0
001-08-334410	GRANTS DOT - AIRPARK	\$1,601,877
001-08-337700	NASSAU COUNTY - AIRPARK	\$0
001-08-344100	HILLIARD AVIATION - AIRPARK	\$0
001-08-365000	SURPLUS MATERIALS - AIRPARK	\$0
001-08-369900	MISCELLANEOUS REVENUE - AIRPARK	\$10,000
001-08-381000	INTERFUND TRANS GEN FUND	\$0
001-08-381001	INTERFUND TRANS SALES TAX	<u>\$0</u>
TOTAL	AIRPARK/TRANSPORTATION	\$2,869,806

TOTAL REVENUES **\$5,805,579**

EXPENDITURES	FIRE	
001-05-52224	WORKER'S COMPENSATION	\$3,680
001-05-52240	REIMBURSEMENT EXPENSE	\$4,250
001-05-52241	COMMUNICATIONS & FREIGHT	\$1,300
001-05-52243	UTILITY SERVICE	\$2,500
001-05-52244	RENTALS & LEASES	\$0
001-05-52245	INSURANCE	\$16,045
001-05-52246	REPAIRS & MAINTENANCE	\$16,200
001-05-52251	OFFICE SUPPLIES	\$0
001-05-52252	OPERATING SUPPLIES	\$8,520
001-05-52254	BOOKS, SUBSCRIP & PUBLICATIONS	\$8,200
001-05-52260	CAPITAL IMPROVEMENTS	\$0
001-05-52264	MACHINERY & EQUIPMENT	<u>\$15,800</u>
TOTAL	FIRE	\$76,495

EXPENDITURES	AIRPARK/TRANSPORTATION	
001-08-54241	COMMUNICATIONS & FREIGHT	\$0
001-08-54248	PROMOTIONAL ACTIVITIES	\$0
001-08-54252	OPERATING SUPPLIES	\$0
001-08-54261	LAND	\$323,239
001-08-54262	BUILDINGS	\$469,047
001-08-54263	INFRASTRUCTURE	\$1,709,500
001-08-54264	MACHINERY & EQUIPMENT	\$358,020
001-08-54265	WORK IN PROGRESS (WIP)	\$0
001-08-54266	DOCUMENTS & MATERIALS	\$0
001-08-58105	TRANSFER TO AIRPARK	\$10,000
001-08-58192	TRANSFER TO SALES TAX	<u>\$0</u>
TOTAL	AIRPARK/TRANSPORTATION	\$2,869,806

TOTAL EXPENDITURES **\$5,805,579**

101-SPECIAL REVENUE

REVENUES	EXCISE TAX		EXPENDITURES	EXCISE TAX	
101-07-312410	LOCAL OPTION GAS TAX	\$161,045	101-07-59099	RESERVE	\$161,045
TOTAL	EXCISE TAX	\$161,045	TOTAL	EXCISE TAX	\$161,045
TOTAL REVENUES		<u>\$161,045</u>	TOTAL EXPENDITURES		<u>\$161,045</u>

120-CAPITAL IMPROVEMENT PLAN

REVENUES	GENERAL		EXPENDITURES	GENERAL	
120-00-369001	CASH CARRY FORWARD	\$762,354	120-00-51399	BANK SERVICE CHARGES	\$0
120-00-312600	DISCRETIONARY SALES TAX	\$337,234	120-00-58101	TRANSFER TO GEN GOV'T	\$125,000
120-00-361100	INTEREST INCOME SBA	\$8,000	120-00-58103	TRANSFER TO STREETS	\$150,000
120-00-381000	TRANSFER FROM GENERAL	\$0	120-00-58104	TRANSFER TO RECREATION	\$190,500
TOTAL	GENERAL	\$1,107,588	120-00-58105	TRANSFER TO FIRE	\$15,800
			120-00-58106	TRANSFER TO WATER & SEWER	\$475,000
			120-00-58108	TRANSFER TO AIRPARK	\$0
			120-00-59099	RESERVE	\$151,288
			TOTAL	GENERAL	\$1,107,588
TOTAL REVENUES		<u>\$1,107,588</u>	TOTAL EXPENDITURES		<u>\$1,107,588</u>

401-WATER & SEWER

REVENUES WATER & SEWER		EXPENDITURES WATER & SEWER			
401-06-369901	CASH CARRY FORWARD	\$129,890	401-06-53612	REGULAR SALARIES & WAGES	\$376,080
401-06-331350	GRANTS USDA RD - W&S	\$0	401-06-53613	PART TIME SALARIES & WAGES	\$0
401-06-331500	FEMA REIMBURSEMENTS - W&S	\$0	401-06-53614	OVERTIME	\$8,000
401-06-334350	GRANTS DEP LEG CBIR - W&S	\$0	401-06-53621	FICA TAXES	\$29,382
401-06-334352	CDBG - WATER & SEWER REHAB	\$700,000	401-06-53622	RETIREMENT CONTRIBUTIONS	\$38,408
401-06-337700	NASSAU COUNTY - W&S	\$0	401-06-53623	LIFE & HEALTH INSURANCE	\$109,143
401-06-343300	WATER UTILITY REVENUE	\$462,845	401-06-53624	WORKER'S COMPENSATION	\$3,680
401-06-343500	SEWER UTILITY REVENUE	\$475,326	401-06-53631	PROFESSIONAL SERVICES	\$25,000
401-06-349001	TAP-ON FEES - W&S	\$28,000	401-06-53632	ACCOUNTING & AUDITING	\$18,800
401-06-349002	TRANSFER FEES - W&S	\$1,000	401-06-53634	WASTE DISPOSAL	\$8,000
401-06-349003	TURN ON/OFF FEES - W&S	\$10,000	401-06-53640	TRAVEL & EDUCATION	\$100,000
401-06-349004	WATER LINE EXTENSION FEES	\$0	401-06-53641	COMMUNICATIONS & FREIGHT	\$15,000
401-06-349005	SEWER LINE EXTENSION FEE	\$0	401-06-53642	WATER PLANT ELECTRICITY	\$15,000
401-06-349006	RECONNECT FEE - W&S	\$300	401-06-53643	SEWER PLANT ELECTRICITY	\$50,000
401-06-361100	INTEREST INCOME SBA	\$20,000	401-06-53644	RENTALS & LEASES	\$0
401-06-361101	INTEREST INCOME CKG	\$300	401-06-53645	INSURANCE	\$16,045
401-06-362003	LEASE - WATER TOWER	\$16,425	401-06-53646	REPAIRS & MAINTENANCE	\$10,000
401-06-363240	SYSTEM DEVELOPMENT CHARGES	\$0	401-06-53648	PROMOTIONAL ACT-PUBLIC NOTICE	\$1,000
401-06-365000	SURPLUS MATERIALS - W&S	\$1,000	401-06-53649	OTHER CURRENT OBLIGATIONS	\$0
401-06-369001	NSF FEES - W&S	\$500	401-06-53651	OFFICE SUPPLIES	\$0
401-06-369002	PENALTIES - W&S	\$40,000	401-06-53652	OPERATING SUPPLIES	\$150,000
401-06-369003	METER TAMPERING FEES - W&S	\$0	401-06-53654	BOOKS, SUBSCRIP & PUBLICATIONS	\$4,500
401-06-369004	CONVENIENCE CHARGE	\$8,000	401-06-53658	AMORTIZATION EXPENSE	\$0
401-06-369900	MISCELLANEOUS REVENUE - W&S	\$1,000	401-06-53659	DEPRECIATION EXPENSE	\$0
401-06-381000	TRANS FROM GENERAL	\$18,000	401-06-53660	CAPITAL IMPROVEMENTS	\$0
401-06-381001	TRANS FROM SALES TAX	\$475,000	401-06-53661	LAND	\$0
401-06-381002	TRANS FROM SPEC REVENUE	\$0	401-06-53662	BUILDINGS	\$204,000
401-06-381003	LOANS - W&S	\$0	401-06-53663	INFRASTRUCTURE	\$950,000
TOTAL	WATER & SEWER	\$2,387,586	401-06-53664	MACHINERY & EQUIPMENT	\$21,000
			401-06-53665	WORK IN PROGRESS (WIP)	\$0
			401-06-53672	INTEREST EXPENSE BONDS	\$127,548
			401-06-53698	BAD DEBT EXPENSE	\$0
			401-06-53699	BANK SERVICE CHARGES	\$8,000
			401-06-56482	AID TO PRIVATE ORGANIZATION	\$10,000
			401-06-59099	RESERVE	\$89,000
			TOTAL	WATER & SEWER	\$2,387,586
TOTAL REVENUES		\$2,387,586	TOTAL EXPENDITURES		\$2,387,586