REVENUE BUDGET

G/L Account	G/L Description	2022 Actual	2023 Actual	2024 Budget	2024 Act+Enc	Adopted 2025 Budget
001-31110	AD VALOREM TAXES	2,727,433	3,626,910	4,815,500	4,874,164	5,811,000
001-31241	LOCAL OPTION GAS TAX	10,913	11,026	11,000	8,186	11,000
001-31260	ONE CENT INFRASTRUCTURE	3,099,927	3,723,422	3,692,740	2,575,978	3,776,100
001-31500	LOCAL COMMUNICATIONS TAX	35,933	38,017	40,910	34,582	49,200
001-32310	FRANCHISE FEE-ELCTRIC	190,370	226,314	220,000	177,510	298,000
001-32370	FRANCHISE FEE-GARBAGE	6,410	10,515	8,400	7,714	10,000
001-32520	PLANNING & ZONING FEES	129,309	173,332	112,000	526,938	112,000
001-32900	REVIEW FEES	148,125	152,475	200,000	71,258	150,000
001-33154	GRANT-OTHER	11,916	-	-	-	-
001-33472	GRANT - FRDAP (NATURE WALK TRAIL)	-	50,000	-	-	-
001-33480	GRANT - FDOT	40,852	271,149	-	-	-
001-33512	STATE REVENUE SHARING	433,902	578,549	565,270	414,439	604,500
001-33514	MOBILE HOME LICENSE	1,322	1,144	1,400	827	1,000
001-33515	BEVERAGE LICENSE	3,802	4,952	4,800	8,016	8,000
001-33518	HALF CENT SALES TAX	1,590,510	1,868,042	1,911,800	1,217,349	2,177,000
001-33549	DOT CONTRACT	5,564	5,731	5,900	5,903	6,080
001-34190	QUALIFYING FEES	371	-	-	-	1,160
001-34720	P & R USAGE FEES	7,115	15,801	10,000	19,688	23,500
001-34722	SPORTS COMPLEX-HAMMOCK BAY FEES	88,113	89,235	90,000	90,390	112,000
001-34725	POOL FEES	15,361	24,183	15,000	29,136	17,000
001-34728	SWIM LESSONS				-	15,000
001-34950	CHARGES FOR UTILITY BILLING SVC.	298,910	369,630	411,590	342,992	474,280
001-35150	COURT FINES	10,442	20,736	15,000	10,257	12,000
001-36000	MISCELLANEOUS	20,552	15,026	15,000	34,020	10,000

REVENUE BUDGET

G/L Account	G/L Description	2022 Actual	2023 Actual	2024 Budget	2024 Act+Enc	Adopted 2025 Budget
001-36100	INTEREST INCOME	(23,176)	5,246	11,000	33,835	40,000
001-36110	INTEREST FOR AP	-	27	30	38	50
001-36200	CITY PROPERTY LEASE	20,900	22,800	22,800	17,100	22,800
001-36210	MEETING ROOM RENTAL	2,815	2,675	2,800	1,877	3,000
001-36600	FESTIVAL-SPONSORSHIP & INCOME	18,892	16,531	15,000	9,281	15,000
001-36610	DONATIONS TO PARKS/REC	500	500,035	-	-	-
001-36991	DISCRETIONARY TAX REFUND	1,303,833	2,059,027	1,896,900	2,422,416	2,167,000
001-36999	INSURANCE PROCEEDS	-	3,400	-	20,980	-
TOTAL GENERAL FUND REVENUE		**10,200,916**	**13,885,930**	**14,094,840**	**12,954,874**	**15,926,670**
	TRANSFERS & BEGINNING RESERVES					
001-39284	BEGINNING RESERVES			21,500,000		22,900,000
TOTAL TRANSFERS & BEG RESERVES		-	-	21,500,000	-	22,900,000
GRAND TOTAL FUND 001 GENERAL FUND		**10,200,916**	**13,885,930**	**35,594,840**	**12,954,874**	**38,826,670**
FUND 410 WATER FUND						
410-334-31000	WATER - GRANT REV. DEP 331 UTILITY EXP	88,368	55,704	-	4,875	-
410-34330	WATER - SALES	2,436,200	3,183,705	3,600,000	3,298,119	4,096,000
410-34331	WATER - CONNECTION FEES	149,305	129,050	118,000	205,598	-
410-34332	WATER - RECONNECT FEES	29,195	40,825	37,000	14,000	20,000
410-34333	WATER - CAPACITY FEES	336,740	981,517	400,000	1,930,465	700,000
410-34334	WATER - PENALITIES	47,285	54,580	52,000	26,905	30,000
410-34335	WATER - MATERIAL SALES	30,624	18,647	20,000	64,808	30,000
410-34338	WATER - RETURNED CHECK FEES	3,690	5,055	4,200	3,151	4,000
410-34369	WATER - INS PROCEEDS	-	13,023	-	23,291	-

REVENUE BUDGET

G/L Account	G/L Description	2022 Actual	2023 Actual	2024 Budget	2024 Act+Enc	Adopted 2025 Budget
410-36000	WATER - MISCELLANEOUS REV	14,800	1,206	1,000	200	1,000
410-36100	WATER - INTEREST INCOME	(9,546)	49,017	45,000	85,780	75,000
TOTAL WATER REVENUE		**3,126,661**	**4,532,329**	**4,277,200**	**5,657,192**	**4,956,000**
	TRANSFERS & BEGINNING RESERVES					
410-38100	WATER - RECEIVED FROM GENERAL					114,160
410-39284	WATER - BEGINNING RESERVES			8,252,000		10,700,000
TOTAL TRANSFERS & BEG RESERVES		-	-	8,252,000	-	10,814,160
GRAND TOTAL FUND 410 WATER FUND		**3,126,661**	**4,532,329**	**12,529,200**	**5,657,192**	**15,770,160**
FUND 420 SEWER FUND						
420-331-35000	SEWER - GRANT REV. DEP MCDANIELS	175,730	189,145	-	-	-
420-33135	SEWER - GRANT REV. WALTON COUNTY	82,908	35,610	-	4,875	-
420-334-35000	SEWER - GRANT REV. DEP 331 UTILITY IMP	5,459	25,503	-	-	-
420-34350	SEWER - SALES	2,281,822	2,877,283	2,900,000	2,863,779	3,584,000
420-34351	SEWER - CONNECTION FEES	372,790	246,939	186,000	424,452	12,000
420-34353	SEWER - CAPACITY FEES	671,861	2,609,780	900,000	4,594,076	2,000,000
420-34354	SEWER - PENALITIES	32,415	40,550	40,000	22,685	30,000
420-34355	SEWER - MATERIAL SALES	17,831	9,761	10,000	6,448	10,000
420-34357	SEWER - INSURANCE PROCEEDS	-	4,877	-	-	-
420-36000	SEWER - MISCELLANEOUS INCOME	3,011	411	1,000	2,448	1,000
420-36100	SEWER - INTEREST INCOME	(125,014)	134,166	130,000	250,896	150,000
TOTAL SEWER FUND REVENUE		**3,518,813**	**6,174,025**	**4,167,000**	**8,169,659**	**5,787,000**
	TRANSFERS & BEGINNING RESERVES					

REVENUE BUDGET

G/L Account	G/L Description	2022 Actual	2023 Actual	2024 Budget	2024 Act+Enc	Adopted 2025 Budget
420-38100	SEWER - RECEIVED FROM GENERAL	276,580	-	-	-	995,500
420-39284	SEWER - BEGINNING RESERVES	-	-	13,385,000	-	28,580,000
TOTAL TRANSFERS & BEG RESERVES		276,580	-	13,385,000	-	29,575,500
GRAND TOTAL FUND 420 SEWER FUND		**3,795,393**	**6,174,025**	**17,552,000**	**8,169,659**	**35,362,500**
TOTAL REVENUE w/o RESERVES & TRANSFERS		**16,846,390**	**24,592,284**	**22,539,040**	**26,781,725**	**26,669,670**
	TOTAL BEGINNING RESERVES			43,137,000		62,180,000
	TOTAL INTER-FUND TRANSFERS	276,580	-	-	-	1,109,660
GRAND TOTAL REVENUE		**17,122,970**	**24,592,284**	**65,676,040**	**26,781,725**	**89,959,330**

EXPENDITURE BUDGET

G/L Account	G/L Description	2022 Actual	2023 Actual	2024 Budget w/ Encumbrance	2024 Act+Enc	Adopted 2025 Budget
FUND 001 GENERAL FUND						
	DEPT 510 ADMINISTRATION					
001-510-41100	ADMIN SALARIES-ELECTED OFFICIALS	81,671	80,383	83,930	67,735	87,280
001-510-41120	ADMIN - SALARIES	114,087	106,707	115,500	93,184	123,590
001-510-41200	ADMIN - SALARIES STAFF	36,152	92,772	112,480	88,428	112,710
001-510-41220	ADMIN - SALARIES MAINTENANCE	42,551	32,554	44,230	23,679	-
001-510-41230	ADMIN - SALARIES CLERK	47,503	52,765	59,860	46,432	67,740
001-510-41250	ADMIN - SALARIES PART TIME	16,504	17,617	33,470	16,780	23,200
001-510-41400	ADMIN - OVERTIME	409	1,767	2,000	-	
001-510-42100	ADMIN - FICA	25,846	29,023	34,530	25,312	31,550
001-510-42200	ADMIN - RETIREMENT CONTRIBUTION	67,678	79,148	97,140	74,189	95,300
001-510-42300	ADMIN - EMPLOYEE INS	38,480	56,780	65,800	40,090	56,230
001-510-42400	ADMIN - WORKER'S COMP	5,790	1,378	2,140	2,184	940
~~001-510-42500~~	~~ADMIN - UNEMPLOYMENT COMP~~	-	-	-	-	-
001-510-42600	ADMIN - UNIFORM EXPENSE	747	1,192	1,618	545	1,500
001-510-42610	ADMIN - EMPLOYEE SCREENING EXP	84	67	150	36	150
001-510-43010	ADMIN - BANK CHARGES	100	129	100	35	100
001-510-43100	ADMIN - LEGAL SERVICES	68,209	18,613	150,000	1,170	220,000
001-510-43130	ADMIN - OUTSIDE LABOR & SVC	143,727	124,662	160,000	96,520	150,000
001-510-43140	ADMIN - ENGINEERING SERVICES	8,025	3,500	10,000	1,750	10,000
001-510-43300	ADMIN - ELECTION EXPENSE	247	-	-	-	6,000
001-510-44000	ADMIN - TRAVEL EMPLOYEES	7,105	1,677	3,000	122	3,000
001-510-44010	ADMIN - TRAVEL MAYOR & COUNCIL	850	912	10,000	1,067	10,000
001-510-44100	ADMIN - TELEPHONE EXPENSE	20,655	36,571	38,000	24,463	38,000

EXPENDITURE BUDGET

G/L Account	G/L Description	2022 Actual	2023 Actual	2024 Budget w/ Encumbrance	2024 Act+Enc	Adopted 2025 Budget
001-510-44200	ADMIN - POSTAGE	540	558	1,000	1,000	1,000
001-510-44300	ADMIN - UTILITIES	23,008	19,632	22,000	14,257	24,000
001-510-44350	ADMIN - GARBAGE	-	-	2,300	-	2,300
001-510-44400	ADMIN - EQUIPMENT LEASE	5,908	2,812	2,500	2,329	4,000
001-510-44500	ADMIN - LIABILITY INS	10,997	13,023	14,910	14,910	15,220
001-510-44510	ADMIN - VEHICLE INS	-	615	340	340	460
001-510-44560	ADMIN - PROPERTY INS	13,955	13,374	20,850	20,850	16,210
001-510-44600	ADMIN - BLDG MAINT. & FURNITURE	54,241	13,713	20,200	7,366	20,000
001-510-44605	ADMIN - OLD CITY HALL	-	312	6,000	4,556	6,000
001-510-44610	ADMIN - VEHICLE & EQU MAINT	582	1,116	3,000	8,519	3,000
001-510-44620	ADMIN - COMMUNITY CENTER					5,000
001-510-44630	ADMIN - HERITAGE MUSEUM	472	317	3,000	7,970	3,000
001-510-44640	ADMIN - BLOUNT HOUSE	2,084	1,792	3,000	659	3,000
001-510-44690	ADMIN - GROUND MAINT	11,525	2,070	7,500	7,687	12,000
001-510-44920	ADMIN - MISCELLANEOUS	13,796	4,101	10,767	7,907	10,000
001-510-44930	ADMIN - FESTIVAL / EVENT	28,435	34,995	52,885	17,387	55,000
001-510-44940	ADMIN - EMPLOYEE INCENTIVES	-	1,944	3,500	1,693	3,500
001-510-44950	ADMIN-CHRISTMAS DECORATIONS	-	-	40,000	-	40,000
001-510-44960	ADMIN - LEGAL ADVERTISING	2,134	3,070	3,000	749	3,000
001-510-45100	ADMIN - OFFICE SUPPLIES	41,323	31,829	45,437	24,602	50,000
001-510-45210	ADMIN - GAS & OIL	142	568	2,400	1,638	2,400
001-510-45410	ADMIN - MEMBERSHIP FEES	8,674	6,570	36,590	27,301	50,550
001-510-45500	ADMIN - TRAINING	644	2,089	4,324	2,900	7,500

EXPENDITURE BUDGET

G/L Account	G/L Description	2022 Actual	2023 Actual	2024 Budget w/ Encumbrance	2024 Act+Enc	Adopted 2025 Budget
001-510-46200	ADMIN - NEW COMMUNITY CENTER	-	51,420	1,400,000	45,685	3,341,000
001-510-46400	ADMIN - EQU MINOR<$10,000	2,094	10,201	-	-	-
001-510-46410	ADMIN - EQU MAJOR>$10,000	28,132	31,219	-	-	15,000
001-510-46610	ADMIN - LAND	-	-	-	-	-
001-510-47165	ADMIN - DEBT SVC PRINCIPAL	17,993	18,735	19,510	-	20,320
001-510-47250	ADMIN - INTEREST EXP	33,474	32,732	31,960	-	31,160
001-510-48000	ADMIN - DONATIONS	-	850	1,000	2,100	7,100
	TOTAL DEPT 510 ADMINISTRATION	**1,026,573**	**1,037,874**	**2,781,921**	**826,126**	**4,789,010**
	DEPT 513 FINANCE					
001-513-41120	FINANCE - SALARIES	101,447	118,495	172,430	134,490	261,000
001-513-42100	FINANCE - FICA	7,711	8,999	13,190	10,237	19,970
001-513-42200	FINANCE - RETIREMENT CONTRIBUTION	15,680	19,367	28,960	22,566	56,600
001-513-42300	FINANCE - EMPLOYEE INS.	19,325	21,515	32,850	26,954	44,900
001-513-42400	FINANCE - WORKERS COMPENSATION	140	137	160	163	230
001-513-42610	FINANCE - EMPLOYEE SCREENING	-	-	100	-	100
001-513-43130	FINANCE - OUTSIDE LABOR & SVC	8,601	12,540	12,500	6,850	50,250
001-513-43200	FINANCE - AUDITING SERVICES	39,200	49,000	55,000	34,425	55,000
001-513-44000	FINANCE - TRAVEL EXPENSE	14	946	1,000	-	1,000
001-513-44200	FINANCE - POSTAGE	1,000	698	1,100	1,100	1,100
~~001-513-44400~~	~~FINANCE - EQU. LEASE~~	-	-	-	-	-
001-513-44500	FINANCE - LIABILITY INS.	5,498	6,511	7,450	7,449	7,610
001-513-44610	FINANCE - EQUIPMENT MAINT.	-	143	5,000	-	1,000
001-513-44920	FINANCE - MISCELLANEOUS	-	289	1,000	222	1,000

EXPENDITURE BUDGET

G/L Account	G/L Description	2022 Actual	2023 Actual	2024 Budget w/ Encumbrance	2024 Act+Enc	Adopted 2025 Budget
001-513-45100	FINANCE - OFFICE SUPPLIES	2,074	4,485	6,500	6,256	7,000
001-513-45410	FINANCE - MEMBERSHIP FEES	-	-	-	-	-
001-513-45500	FINANCE - TRAINING	-	260	1,530	-	1,500
001-513-46400	FINANCE - EQU. MINOR<$10,000	-	-	6,360	5,680	-
001-513-46410	FINANCE - EQUIPMENT MAJOR>$10,000	-	-	-	-	-
	TOTAL DEPT 513 FINANCE	**200,690**	**243,385**	**345,130**	**256,392**	**508,260**
	DEPT 515 PLANNING					
001-515-41120	PLANNING - SALARIES	167,439	230,903	373,530	260,117	394,590
001-515-42100	PLANNING - FICA	12,682	17,536	28,570	19,702	30,180
001-515-42200	PLANNING - RETIREMENT CONTRIBUTION	31,314	43,448	66,960	48,771	73,020
001-515-42300	PLANNING - EMPLOYEE INS.	25,247	34,865	80,300	39,345	82,320
001-515-42400	PLANNING - WORKERS COMPENSATION	260	303	750	756	350
001-515-42600	PLANING - UNIFORM EXPENSE	-	606	1,000	907	1,500
001-515-42610	PLANNING - EMPLOYEE SCREENING	67	232	150	-	150
001-515-43130	PLANNING - OUTSIDE LABOR & SVC	2,302	4,526	8,180	2,234	5,000
001-515-43140	PLANNING - ENGINEERING SVC					20,000
001-515-43160	PLANNING - REVIEW FEES	139,085	142,440	160,000	69,980	150,000
001-515-44000	PLANNING - TRAVEL EXPENSE	812	1,302	3,500	4,840	7,000
001-515-44100	PLANNING - TELEPHONE	3,089	2,929	3,500	1,336	3,500
001-515-44200	PLANNING - POSTAGE	1,600	1,944	2,700	2,700	2,700
001-515-44300	PLANNING - UTILITIES	4,585	5,288	5,500	3,881	59,000
001-515-44400	PLANNING - EQU. LEASE	1,118	1,599	1,500	1,094	3,100
001-515-44500	PLANNING - LIABILITY INS.	5,498	6,511	7,450	7,449	7,610

EXPENDITURE BUDGET

G/L Account	G/L Description	2022 Actual	2023 Actual	2024 Budget w/ Encumbrance	2024 Act+Enc	Adopted 2025 Budget
001-515-44560	PLANNING - PROPERTY INS.	1,505	1,443	2,250	2,250	2,410
001-515-44600	PLANNING - BLDG MAINT & FURNITURE	9,879	19,303	31,149	8,341	50,000
001-515-44610	PLANNING - EQUIPMENT MAINT.	-	-	100	277	300
001-515-44920	PLANNING - MISCELLANEOUS	7	19	300	1,751	300
001-515-44940	PLANNING - GRANT MATCH-WATERFRONT	-	-	100,000	-	100,000
001-515-44960	PLANNING - ADVERTISING	3,183	1,890	2,000	7,648	10,200
001-515-44970	PLANNING-PUBLIC ART PROJECT	-	-	10,000	2,086	10,000
001-515-45100	PLANNING - OFFICE SUPPLIES	14,608	21,435	15,032	17,430	20,000
001-515-45410	PLANNING - MEMBERSHIP FEES	600	868	2,000	708	2,000
001-515-45500	PLANNING - TRAINING	1,039	1,256	3,050	915	3,000
001-515-46400	PLANNING - EQU MINOR<$10,000	-	-	1,200	-	-
001-515-46410	PLANNING - EQU MAJOR>$10,000	-	-	-	-	-
	TOTAL DEPT 515 PLANNING	**425,919**	**540,646**	**910,671**	**504,518**	**1,038,230**
	DEPT 519 UTILITY BILLING					
001-519-41120	BILLING - SALARIES	149,162	150,141	195,560	134,634	202,090
001-519-41400	BILLING - OVERTIME	508	30	750	-	11,800
001-519-42100	BILLING - FICA	11,378	11,379	15,010	10,205	16,360
001-519-42200	BILLING - RETIREMENT CONTRIBUTION	27,606	28,102	37,400	26,617	40,630
001-519-42300	BILLING - EMPLOYEE INS.	37,802	39,304	54,750	27,562	56,130
001-519-42400	BILLING - WORKERS COMPENSATION	200	208	180	184	180
001-519-42610	BILLING - EMPLOYEE SCREENING	201	457	300	337	350
001-519-43130	BILLING - OUTSIDE LABOR & SVC	29,275	33,092	40,000	28,271	63,400
001-519-44000	BILLING - TRAVEL EXPENSE	-	-	1,000	-	1,000

EXPENDITURE BUDGET

G/L Account	G/L Description	2022 Actual	2023 Actual	2024 Budget w/ Encumbrance	2024 Act+Enc	Adopted 2025 Budget
001-519-44100	BILLING - TELEPHONE	4,763	4,532	5,350	1,344	5,350
001-519-44200	BILLING - POSTAGE	42,672	48,191	51,000	34,712	60,000
001-519-44400	BILLING - EQU. LEASE	3,649	4,003	3,800	2,359	5,500
001-519-44500	BILLING - LIABILITY INS.	5,498	6,511	7,450	7,449	7,610
001-519-44610	BILLING - EQUIPMENT MAINT.	-	143	500	-	300
001-519-44920	BILLING - MISCELLANEOUS	593	60	500	85	300
001-519-45100	BILLING - OFFICE SUPPLIES	3,505	13,466	18,000	13,707	24,000
001-519-45500	BILLING - TRAINING	-	-	1,700	-	2,000
001-519-46400	BILLING - EQU. MINOR<$10,000	-	-	-	-	-
001-519-46410	BILLING - EQU. MAJOR>$10,000	-	-	-	-	-
	TOTAL DEPT 519 UTILITY BILLING	**316,812**	**339,619**	**433,250**	**287,466**	**497,000**
	DEPT 541 STREETS					
001-541-43130	STREETS - OUTSIDE LABOR & SVC	101,304	49,729	385,000	75,543	68,300
001-541-44300	STREETS - UTILITIES	36,757	39,159	42,500	29,517	42,500
001-541-44500	STREETS - LIABILITY INS	5,498	6,511	7,450	7,450	7,610
001-541-44510	STREETS - VEHICLE INS	330	1,920	2,090	2,090	720
001-541-44610	STREETS - VEHICLE & EQU MAINT	40	367	2,000	-	2,000
001-541-44680	STREETS - R&M CITY ROADS	795	63,144	100,000	537	100,000
001-541-44690	STREETS - GROUND MAINT	833	3,501	4,500	286	4,500
001-541-44940	STREETS - GRANT MATCH	-	-	25,000	-	25,000
001-541-45200	STREETS - OPERATING SUPPLIES	5,527	2,342	6,000	2,466	6,000
001-541-45210	STREETS - GAS & OIL	-	-	-	-	-
001-541-45300	STREETS - ROAD MATERIAL & SUPPLIES	368,786	459,794	-	4,400	-

EXPENDITURE BUDGET

G/L Account	G/L Description	2022 Actual	2023 Actual	2024 Budget w/ Encumbrance	2024 Act+Enc	Adopted 2025 Budget
001-541-46300	STREETS - INFRASTURCTURE IMPROVEMNT	-	-	200,000	-	400,000
001-541-46400	STREETS - EQU MINOR<$10,000	-	-	-	-	-
001-541-46410	STREETS - EQU MAJOR>$10,000	5,799	40,682	-	-	-
	TOTAL DEPT 541 STREETS	**525,669**	**667,149**	**774,540**	**122,289**	**656,630**
	DEPT 571 LIBRARY					
001-571-43000	LIBRARY - OPERATING EXP	-	-	500	-	500
001-571-44300	LIBRARY - UTILITIES	672	920	1,000	846	1,500
001-571-44560	LIBRARY - PROPERTY INS					6,150
001-571-44600	LIBRARY - BLDG. MAINT.	425	1,160	3,500	2,408	5,000
	TOTAL DEPT 571 LIBRARY	**1,097**	**2,080**	**5,000**	**3,254**	**13,150**
	DEPT 572 PARKS & RECREATION					
001-572-41200	PARKS - SALARIES	109,958	211,309	258,340	202,185	347,190
001-572-41250	PARKS - PART-TIME SALARIES	23,025	29,043	54,740	24,044	50,000
001-572-41400	PARKS - OVERTIME	734	4,095	6,500	907	6,500
001-572-42100	PARKS - FICA	9,996	18,660	24,450	16,887	30,880
001-572-42200	PARKS - RETIREMENT	19,643	35,920	50,790	35,279	61,290
001-572-42300	PARKS - EMPLOYEE INS	19,607	37,917	65,700	45,520	89,810
001-572-42400	PARKS - WORKERS COMPENSATION	4,780	4,601	7,150	7,243	8,610
001-572-42500	PARKS - UNEMPLOYMENT COMPENSATION	-	-	-	-	-
001-572-42600	PARKS - UNIFORM EXP	1,376	2,821	6,010	2,605	5,000
001-572-42610	PARKS - EMPLOYEE SCREENING	516	887	1,100	822	1,100
001-572-43105	PARKS - PROFESSIONAL SERVICES	-	-	5,000	840	5,000
001-572-43130	PARKS - OUTSIDE LABOR & SVC	39,326	39,768	62,100	30,761	60,000

EXPENDITURE BUDGET

G/L Account	G/L Description	2022 Actual	2023 Actual	2024 Budget w/ Encumbrance	2024 Act+Enc	Adopted 2025 Budget
001-572-43140	PARKS - ENIGINEERING SVC					50,000
001-572-44000	PARKS - TRAVEL EXP	117	-	1,000	-	1,000
001-572-44100	PARKS - TELEPHONE EXP	11,451	12,135	13,000	14,579	55,000
001-572-44300	PARKS - UTILITIES	87,829	69,221	78,000	72,076	107,000
001-572-44350	PARKS - GARBAGE	-	-	5,200	-	5,200
001-572-44500	PARKS - LIABILITY INS	5,498	6,511	7,450	7,450	7,610
001-572-44510	PARKS - VEHICLE INS	530	691	750	750	2,250
001-572-44560	PARKS - PROPERTY INS	23,476	22,498	35,080	46,794	46,510
001-572-44600	PARKS - BLDG MAINT & FURNITURE	8,390	12,984	16,500	5,896	16,500
001-572-44610	PARKS - VEHICLE & EQU MAINT	3,517	4,578	13,500	1,142	13,500
001-572-44620	PARKS - R&M BARRIER FREE PARK	-	9,049	10,000	500	10,000
001-572-44630	PARKS - R&M LAGRANGE PARK	-	-	10,000	-	10,000
001-572-44640	PARKS - R&M LAIRD PARK	800	197	3,800	449	3,800
001-572-44650	PARKS - R&M - MARSE LANDING	2,554	11,318	75,000	25,021	50,000
001-572-44660	PARKS - R&M SPORTS COMPLEX	27,905	32,008	68,000	34,950	105,500
001-572-44670	PARKS - R&M CASEY PARK	240	9,197	17,500	35	10,000
001-572-44680	PARKS - R&M COMMUNITY POOL	31,868	28,172	50,000	44,197	60,000
001-572-44690	PARKS - GROUND MAINT	8,853	9,225	15,000	8,383	15,000
001-572-44920	PARKS - MISCELLANEOUS EXP	152	157	1,088	691	1,000
001-572-44940	PARKS - GRANT MATCH	-	-	25,000	-	25,000
001-572-44950	PARKS - CHRISTMAS DECORATIONS	-	-	6,600	2,085	20,000
001-572-44960	PARKS - FIREWORKS 4TH OF JULY	42,000	45,000	45,000	45,000	49,000
001-572-45100	PARKS - OFFICE SUPPLIES	537	4,662	4,700	4,503	6,000

EXPENDITURE BUDGET

G/L Account	G/L Description	2022 Actual	2023 Actual	2024 Budget w/ Encumbrance	2024 Act+Enc	Adopted 2025 Budget
001-572-45200	PARKS - OPERATING SUPPLIES	26,305	24,138	27,071	17,216	30,000
001-572-45210	PARKS - GAS & OIL	7,186	10,278	11,000	5,119	11,000
001-572-45410	PARKS - MEMBERSHIP FEES	-	-	1,000	-	-
001-572-45500	PARKS - TRAINING	1,995	1,827	5,223	600	5,000
001-572-46200	PARKS - BLDG IMPROVEMENTS	-	-	-	-	-
001-572-46300	PARKS - INFRASTRUCTURE IMPROVEMENTS	3,500	16,000	690,000	334,790	1,234,450
~~001-572-46360~~	~~PARKS - TRAILS GRANT~~	7,145	-	-	-	-
001-572-46370	PARKS - NATURE WALK TRIAL GRANT	2,675	95,296	-	-	-
001-572-46400	PARKS - EQU MINOR<$10,000	6,001	20,455	13,000	-	6,500
001-572-46410	PARKS - EQU MAJOR>$10,000	21,523	91,581	36,300	-	193,400
001-572-46610	PARKS - LAND	-	513,000	-	-	-
	TOTAL DEPT 572 PARKS & REC	**561,008**	**1,435,199**	**1,827,642**	**1,039,319**	**2,815,600**
TOTAL GENERAL FUND EXPENDITURES BEFORE TRANSFERS & ENDING FUND RESERVES		**3,057,768**	**4,265,952**	**7,078,154**	**3,039,364**	**10,317,880**
	TRANSFERS & ENDING RESERVES					
001-581-49000	TRANSFER DISCRETIONARY TAX	3,099,927	3,723,422	3,692,740	2,575,978	3,776,100
001-581-49110	GENERAL FUND TRANSFER TO WATER					114,160
001-581-49120	GENERAL FUND TRANSFER TO SEWER	276,580	-	-	-	995,500
001-581-49284	GENERAL ENDING RESERVES	-	-	24,833,300	-	23,623,030
	TOTAL TRANSFERS & ENDING RESERVES	**3,376,507**	**3,723,422**	**28,526,040**	**2,575,978**	**28,508,790**
GRAND TOTAL FUND 001 GENERAL FUND		**6,434,275**	**7,989,374**	**35,604,194**	**5,615,342**	**38,826,670**
	FUND 410 WATER FUND					
410-533-41210	WATER - OPERATOR SALARY	90,620	116,071	139,030	110,676	148,760

EXPENDITURE BUDGET

G/L Account	G/L Description	2022 Actual	2023 Actual	2024 Budget w/ Encumbrance	2024 Act+Enc	Adopted 2025 Budget
410-533-41220	WATER - MAINT SALARY	250,005	297,695	571,880	355,954	613,020
410-533-41400	WATER - OVERTIME	11,923	11,324	29,000	9,430	29,000
410-533-42100	WATER - FICA	25,841	32,660	56,600	36,161	60,500
410-533-42200	WATER - RETIREMENT	50,201	67,943	116,460	77,080	124,920
410-533-42300	WATER - EMPLOYEE INS	70,001	91,325	167,900	111,355	172,130
410-533-42400	WATER - WORKERS COMPENSATION	11,440	9,309	14,070	14,266	14,510
~~410-533-42500~~	~~WATER - UNEMPLOYMENT COMPENSATIOI~~	-	-	-	-	-
410-533-42600	WATER - UNIFORM EXP	3,109	3,615	4,700	6,140	8,000
410-533-42610	WATER - EMPLOYEE SCREENING	453	569	550	208	550
410-533-43010	WATER - BANK CHARGES	564	591	800	267	800
410-533-43015	WATER - PERMITS	8,000	8,000	8,200	8,000	8,000
410-533-43130	WATER - OUTSIDE LABOR & SVC	18,121	45,786	45,000	12,521	66,500
410-533-43135	WATER - OUTSIDE LAB SERVICES	6,410	3,953	14,000	18,540	23,000
410-533-43140	WATER - ENGINEERING SVC	-	555	10,000	1,135	100,000
410-533-43400	WATER - UTILITY BILLING SVC	191,300	236,560	259,300	216,083	294,050
410-533-44000	WATER - TRAVEL EXP	-	-	2,000	-	2,000
410-533-44100	WATER - TELEPHONE EXP	14,649	18,887	20,000	13,630	21,000
410-533-44300	WATER - UTILITIES	87,106	99,370	102,000	73,636	105,000
410-533-44350	WATER - GARBAGE	-	-	1,100	-	1,100
~~410-533-44400~~	~~WATER - EQU LEASE~~	-	-	-	-	-
410-533-44500	WATER - LIABILITY INS	5,498	6,511	7,450	7,450	7,610
410-533-44510	WATER - VEHICLE INS	5,207	4,059	4,400	4,400	6,080
410-533-44560	WATER - PROPERTY INS	29,944	28,697	44,750	48,655	45,310

EXPENDITURE BUDGET

G/L Account	G/L Description	2022 Actual	2023 Actual	2024 Budget w/ Encumbrance	2024 Act+Enc	Adopted 2025 Budget
410-533-44600	WATER - BLDG MAINT & FURNITURE	1,257	1,758	8,934	6,549	3,000
410-533-44610	WATER - VEHICLE & EQU MAINT	18,294	29,238	30,000	19,625	35,000
410-533-44620	WATER - SYSTEM MAINT & REPAIRS	165,950	451,186	700,000	78,556	700,000
410-533-44920	WATER - MISCELLANEOUS EXP	478	558	1,000	407	1,000
410-533-45100	WATER - OFFICE SUPPLIES	7,677	9,370	12,277	10,167	15,000
410-533-45200	WATER - OPERATING SUPPLIES	309,994	595,808	1,517,891	781,785	1,200,000
410-533-45210	WATER - GAS & OIL	38,598	28,943	42,000	22,107	42,000
410-533-45410	WATER - MEMBERSHIP FEES	280	297	700	312	700
410-533-45500	WATER - TRAINING	1,145	1,447	3,575	1,561	4,000
410-533-46300	WATER - INFRASTRUCTURE IMPROVEMENT	-	-	6,252,529	650,272	4,800,000
410-533-46400	WATER - EQU MINOR<$10,000	-	-	6,287	114	5,210
410-533-46410	WATER - EQU MAJOR>$10.000	-	-	135,000	117,733	79,000
410-533-47010	WATER - LOSE ON SALE OF ASSETS	-	-	-	7,571	-
410-533-47020	WATER - BAD DEBT EXP	3,884	14,418	4,000	-	14,400
410-533-47100	WATER - BOND PMT PRINCIPAL	-	-	166,000	-	173,000
410-533-47150	WATER - NOTES PAYABLE PRINCIPAL	-	-	81,660	-	84,820
410-533-47250	WATER - BOND INTEREST EXP	170,617	164,480	158,740	-	152,160
410-533-47270	WATER - NOTE PAYABLE INTEREST	32,949	31,170	28,960	24,543	28,880
410-59200	WATER - DEP EXP BLDGS	11,543	11,543	-	8,657	-
410-59400	WATER - DEP EXP IMPRVMNTS	405,636	409,419	-	307,632	-
410-59600	WATER - DEP EXP EQU	65,989	64,277	-	61,681	-
TOTAL WATER EXPENSES BEFORE ENDING RESERVES		**2,114,683**	**2,897,392**	**10,768,743**	**3,224,859**	**9,190,010**
	ENDING RESERVES					
410-581-49284	WATER - ENDING RESERVES	-	-	2,090,450	-	6,580,150

EXPENDITURE BUDGET

G/L Account	G/L Description	2022 Actual	2023 Actual	2024 Budget w/ Encumbrance	2024 Act+Enc	Adopted 2025 Budget
GRAND TOTAL FUND 410 WATER FUND		**2,114,683**	**2,897,392**	**12,859,193**	**3,224,859**	**15,770,160**
	FUND 420 SEWER FUND					
420-535-41210	SEWER - OPERATOR SALARY	232,117	224,364	430,410	218,656	425,740
420-535-41220	SEWER - MAINT SALARY	252,860	317,053	506,800	262,105	566,780
420-535-41400	SEWER - OVERTIME	20,499	26,758	90,000	27,913	50,000
420-535-42100	SEWER - FICA	38,837	43,651	78,580	38,360	79,750
420-535-42200	SEWER - RETIREMENT	68,276	103,261	159,620	84,742	162,850
420-535-42300	SEWER - EMPLOYEE INS	87,926	110,832	211,700	90,192	217,040
420-535-42400	SEWER - WORKER COMPENSATION	11,037	8,651	12,800	12,983	12,970
420-535-42600	SEWER - UNIFORM EXP	2,856	2,943	6,000	4,887	7,000
420-535-42610	SEWER - EMPLOYEE SCREENING	402	622	550	434	650
420-535-43010	SEWER - BANK CHARGES	-	20	100	-	-
420-535-43015	SEWER - PERMITS	-	1,000	4,000	-	4,000
420-535-43130	SEWER - OUTSIDE LABOR & SVC	26,815	34,283	43,200	11,038	71,500
420-535-43135	SEWER - OUTSIDE LAB SVC	25,833	34,525	30,000	18,708	37,500
420-535-43140	SEWER - ENGINEERING SVC	35,000	27,000	55,000	27,770	100,000
420-535-43400	SEWER - UTILITY BILLING SVC	107,610	133,070	152,290	126,908	180,230
420-535-43410	SEWER - SLUDGE DISPOSAL	40,315	42,235	47,000	33,915	56,400
420-535-44000	SEWER - TRAVEL EXP	939	-	7,000	6,664	8,750
420-535-44100	SEWER - TELEPHONE EXP	16,015	17,069	17,000	9,615	25,000
420-535-44300	SEWER - UTILITIES	149,217	196,392	160,000	187,627	315,000
420-535-44350	SEWER - GARBAGE	3,088	2,716	3,500	2,045	3,500
420-535-44400	SEWER - EQU LEASE	283,527	241,985	274,800	102,470	-

EXPENDITURE BUDGET

G/L Account	G/L Description	2022 Actual	2023 Actual	2024 Budget w/ Encumbrance	2024 Act+Enc	Adopted 2025 Budget
420-535-44500	SEWER -LIABILITY INS	5,498	6,511	7,450	7,450	7,610
420-535-44510	SEWER - VEHICLE INS	2,720	2,762	3,000	3,000	2,430
420-535-44560	SEWER - PROPERTY INS	47,903	45,908	71,590	71,590	64,610
420-535-44600	SEWER - BLDG MAINT & FURNITURE	1,474	9,630	5,000	1,159	5,000
420-535-44610	SEWER - VEHHICLE & EQU MAINT	54,174	30,395	35,000	535,293	40,000
420-535-44620	SEWER - SYSTEM MAINT & REPAIRS	471,272	553,075	609,045	517,793	700,000
420-535-44920	SEWER - MISCELLANEOUS EXP	1,664	1,747	3,000	514	3,000
420-535-44960	SEWER - LEGAL ADVERTISING	-	8	-	221	500
420-535-45100	SEWER - OFFICE SUPPLIES	7,893	14,406	17,100	20,295	26,500
420-535-45200	SEWER - OPERATING SUPPLIES	212,136	334,304	409,772	240,227	400,000
420-535-45210	SEWER - GAS & OIL	54,167	32,032	40,000	19,881	40,000
420-535-45220	SEWER - LAB SUPPLIES	330	788	1,500	938	1,800
420-535-45410	SEWER - MEMBERSHIP FEES	380	297	400	312	500
420-535-45500	SEWER - TRAINING	2,815	5,640	10,000	4,773	12,500
420-535-46300	SEWER - INFRASTRUCTURE IMPVMNTS	-	-	2,479,000	-	2,706,000
420-535-46400	SEWER - EQU MINOR<$10,000	-	-	7,000	-	-
420-535-46410	SEWER - EQU MAJOR>$10,000	-	-	1,068,900	109,929	335,000
420-535-47010	SEWER - LOSS ON SALE OF ASSET	-	-	-	-	-
420-535-47020	SEWER - BAD DEBT EXP	6,280	7,329	7,000	-	8,000
420-535-47100	SEWER - PRINCIPAL BOND PYMT	-	-	8,000	-	438,610
420-535-47150	SEWER - PRINCIPAL NOTE PYMT	-	-	66,560	-	66,900
420-535-47250	SEWER - BOND INTEREST EXPENSE	88,239	258,495	394,960	381,116	381,610
420-535-47270	SEWER - NOTE PAYABLE INTEREST	27,149	25,719	23,040	18,614	22,690

EXPENDITURE BUDGET

G/L Account	G/L Description	2022 Actual	2023 Actual	2024 Budget w/ Encumbrance	2024 Act+Enc	Adopted 2025 Budget
420-59200	SEWER - DEP EXP BLDGS	6,591	6,591	-	4,943	-
420-59400	SEWER - DEP EXP INFRASTRUCTURE	456,403	498,114	-	422,463	-
420-59600	SEWER - DEP EXP EQU	70,452	82,772	-	59,490	-
TOTAL SEWER EXPENSES BEFORE ENDING RESERVES		**2,920,709**	**3,484,953**	**7,557,667**	**3,687,033**	**7,587,920**
	ENDING RESERVES					
420-581-49284	SEWER - ENDING RESERVES	-	-	10,809,050	-	27,774,580
GRAND TOTAL FUND 420 SEWER FUND		**2,920,709**	**3,484,953**	**18,366,717**	**3,687,033**	**35,362,500**
TOTAL EXPENDITURES w/o RESERVES & TRANSFERS		**11,193,087**	**14,371,719**	**29,097,304**	**12,527,234**	**30,871,910**
	TOTAL RESERVES	-	-	37,732,800	-	57,977,760
	TOTAL INTER-FUND TRANSFERS	276,580	-	-	-	1,109,660
GRAND TOTAL EXPENDITURES		**11,469,667**	**14,371,719**	**66,830,104**	**12,527,234**	**89,959,330**