REVENUE BUDGET

G/L Account	G/L Description	2023 Actual	2024 Actual	2025 Budget	2025 Act+Enc	Adopted 2026 Budget
001-31110	AD VALOREM TAXES	3,626,910	4,893,612	5,811,000	5,913,260	7,041,450
001-31241	LOCAL OPTION GAS TAX	11,026	11,089	11,000	8,811	11,700
001-31260	ONE CENT INFRASTRUCTURE	3,723,422	4,079,955	3,776,100	2,878,802	4,921,850
001-31500	LOCAL COMMUNICATIONS TAX	38,017	47,972	49,200	47,390	57,000
001-32200	BUILDING PERMIT FEES					300,000
001-32310	FRANCHISE FEE-ELCTRIC	226,314	275,631	298,000	231,633	330,000
001-32370	FRANCHISE FEE-GARBAGE	10,515	10,915	10,000	8,963	11,800
001-32520	PLANNING & ZONING FEES	173,332	549,582	112,000	297,625	200,000
001-32900	REVIEW FEES	152,475	101,278	150,000	108,655	175,000
001-33472	GRANT - FRDAP (NATURE WALK TRAIL)	50,000	-	-	-	-
001-33480	GRANT - FDOT	271,149	6,750	-	-	-
001-33512	STATE REVENUE SHARING	578,549	591,935	604,500	394,740	687,400
001-33514	MOBILE HOME LICENSE	1,144	1,114	1,000	971	1,100
001-33515	BEVERAGE LICENSE	4,952	8,331	8,000	7,883	8,100
001-33518	HALF CENT SALES TAX	1,868,042	1,953,846	2,177,000	1,316,423	2,220,800
001-33549	DOT CONTRACT	5,731	5,903	6,080	6,080	6,250
001-34190	QUALIFYING FEES	-	-	1,160	1,497	750
001-34720	P & R USAGE FEES	15,801	28,456	23,500	42,193	56,000
001-34722	SPORTS COMPLEX-HAMMOCK BAY FEES	89,235	109,485	112,000	78,770	119,000
001-34725	POOL CONCESSION FEES	24,183	34,951	17,000	16,880	18,000
001-34728	SWIM LESSONS	-	-	15,000	12,630	16,000
001-34950	CHARGES FOR UTILITY BILLING SVC.	369,630	411,590	474,280	355,710	584,770
001-35150	COURT FINES	20,736	10,450	12,000	3,942	5,200
001-36000	MISCELLANEOUS	15,026	35,181	10,000	6,134	10,000
001-36100	INTEREST INCOME	5,246	60,608	40,000	57,751	60,000

REVENUE BUDGET

G/L Account	G/L Description	2023 Actual	2024 Actual	2025 Budget	2025 Act+Enc	Adopted 2026 Budget
001-36110	INTEREST FOR AP	27	51	50	49	50
001-36200	CITY PROPERTY LEASE	22,800	22,800	22,800	15,200	5,700
001-36210	MEETING ROOM RENTAL	2,675	2,365	3,000	964	1,500
001-36215	COMMUNITY CENTER RENTAL					13,000
001-36600	FESTIVAL-SPONSORSHIP & INCOME	16,531	23,821	15,000	4,426	15,000
001-36610	DONATIONS TO PARKS/REC	500,035	-	-	-	-
001-36991	DISCRETIONARY TAX REFUND	2,059,027	2,422,416	2,167,000	2,598,735	2,515,000
001-36999	INSURANCE PROCEEDS	3,400	20,980	-	-	-
TOTAL GENERAL FUND REVENUE		**13,885,930**	**15,721,067**	**15,926,670**	**14,416,117**	**19,392,420**
	TRANSFERS & BEGINNING RESERVES					
001-39284	BEGINNING RESERVES	-	-	22,900,000	-	22,900,000
TOTAL TRANSFERS & BEG RESERVES		-	-	22,900,000	-	22,900,000
GRAND TOTAL FUND 001 GENERAL FUND		**13,885,930**	**15,721,067**	**38,826,670**	**14,416,117**	**42,292,420**
FUND 410 WATER FUND						
410-334-31000	WATER - GRANT REV. DEP 331 UTILITY EXPAN	55,704	100,724	-	-	-
410-34330	WATER - SALES	3,183,705	4,024,745	4,096,000	3,189,807	4,461,900
410-34331	WATER - CONNECTION FEES	129,050	260,248	20,000	-	20,000
410-34332	WATER - RECONNECT FEES	40,825	17,850	-	21,887	27,000
410-34333	WATER - CAPACITY FEES	981,517	3,036,009	700,000	701,499	750,000
410-34334	WATER - PENALITIES	54,580	35,455	30,000	43,721	30,000
410-34335	WATER - MATERIAL SALES	18,647	66,236	30,000	16,686	22,500
410-34338	WATER - RETURNED CHECK FEES	5,055	4,141	4,000	4,890	5,000
410-34369	WATER - INS PROCEEDS	13,023	23,291	-	-	-

REVENUE BUDGET

G/L Account	G/L Description	2023 Actual	2024 Actual	2025 Budget	2025 Act+Enc	Adopted 2026 Budget
410-36000	WATER - MISCELLANEOUS REV	1,206	200	1,000	-	1,000
410-36100	WATER - INTEREST INCOME	49,017	123,900	75,000	86,650	100,000
TOTAL WATER REVENUE		**4,532,329**	**7,692,799**	**4,956,000**	**4,065,140**	**5,417,400**
	TRANSFERS & BEGINNING RESERVES					
410-38100	WATER - RECEIVED FROM GENERAL FUND	-	-	114,160	-	1,449,610
410-39284	WATER - BEGINNING RESERVES	-	-	10,700,000	-	10,700,000
TOTAL TRANSFERS & BEG RESERVES		-	-	10,814,160	-	12,149,610
GRAND TOTAL FUND 410 WATER FUND		**4,532,329**	**7,692,799**	**15,770,160**	**4,065,140**	**17,567,010**
FUND 420 SEWER FUND						
420-331-35000	SEWER - GRANT REV. DEP MCDANIELS	189,145	6,897	-	-	-
420-33135	SEWER - GRANT REV. WALTON COUNTY	35,610	100,724	-	2,853,444	-
420-334-35000	SEWER - GRANT REV. DEP 331 UTILITY IMPT.	25,503	-	-	-	-
420-34350	SEWER - SALES	2,877,283	3,531,034	3,584,000	2,986,413	4,656,700
420-34351	SEWER - CONNECTION FEES	246,939	499,759	12,000	12,953	90,000
420-34353	SEWER - CAPACITY FEES	2,609,780	8,055,255	2,000,000	1,564,245	2,000,000
420-34354	SEWER - PENALITIES	40,550	22,885	30,000	990	30,000
420-34355	SEWER - MATERIAL SALES	9,761	6,848	10,000	11,137	12,000
420-34357	SEWER - INSURANCE PROCEEDS	4,877	-	-	-	-
420-36000	SEWER - MISCELLANEOUS INCOME	411	2,448	1,000	11,388	1,000
420-36100	SEWER - INTEREST INCOME	134,166	389,013	150,000	275,901	200,000
TOTAL SEWER FUND REVENUE		**6,174,025**	**12,614,863**	**5,787,000**	**7,716,471**	**6,989,700**
	TRANSFERS & BEGINNING RESERVES					
420-38100	SEWER - RECEIVED FROM GENERAL	-	-	946,850	946,850	
420-39284	SEWER - BEGINNING RESERVES	-	-	28,580,000	-	28,580,000

REVENUE BUDGET

G/L Account	G/L Description	2023 Actual	2024 Actual	2025 Budget	2025 Act+Enc	Adopted 2026 Budget
TOTAL TRANSFERS & BEG RESERVES		-	-	29,526,850	946,850	28,580,000
GRAND TOTAL FUND 420 SEWER FUND		**6,174,025**	**12,614,863**	**35,313,850**	**8,663,321**	**35,569,700**
TOTAL REVENUE w/o RESERVES & TRANSFERS		**24,592,284**	**36,028,729**	**26,669,670**	**26,197,728**	**31,799,520**
	TOTAL BEGINNING RESERVES	-	-	62,180,000	-	62,180,000
	TOTAL INTER-FUND TRANSFERS	-	-	1,061,010	946,850	1,449,610
GRAND TOTAL REVENUE		**24,592,284**	**36,028,729**	**89,910,680**	**27,144,578**	**95,429,130**

EXPENDITURE BUDGET

G/L Account	G/L Description	2023 Actual	2024 Actual	2025 Budget w/ Encumbrance	2025 Act+Enc	Adopted 2026 Budget
FUND 001 GENERAL FUND						
	DEPT 510 ADMINISTRATION					
001-510-41100	ADMIN SALARIES-ELECTED OFFICIALS	80,383	84,251	87,280	66,856	109,100
001-510-41120	ADMIN - SALARIES	106,707	115,968	123,590	94,881	173,510
001-510-41200	ADMIN - SALARIES STAFF	92,772	107,916	145,830	93,934	81,320
001-510-41220	ADMIN - SALARIES MAINTENANCE	32,554	22,870	-	-	-
001-510-41230	ADMIN - SALARIES CLERK	52,765	59,353	67,740	45,208	70,320
001-510-41250	ADMIN - SALARIES PART TIME	17,617	20,212	23,200	9,979	19,760
001-510-41400	ADMIN - OVERTIME	1,767	-	-	-	2,000
001-510-42100	ADMIN - FICA	29,023	30,906	34,080	23,756	34,880
001-510-42200	ADMIN - RETIREMENT CONTRIBUTION	79,148	91,612	99,820	70,877	101,640
001-510-42300	ADMIN - EMPLOYEE INS	56,780	47,816	64,650	42,779	140,500
001-510-42400	ADMIN - WORKERS COMP	1,378	2,184	1,000	933	1,050
001-510-42500	ADMIN - UNEMPLOYMENT COMP					1,000
001-510-42600	ADMIN - UNIFORM EXPENSE	1,192	545	1,500	909	1,500
001-510-42610	ADMIN - EMPLOYEE SCREENING EXP	67	73	150	152	150
001-510-43010	ADMIN - BANK CHARGES	129	35	100	-	100
001-510-43100	ADMIN - LEGAL SERVICES	18,613	7,170	220,000	-	300,000
001-510-43130	ADMIN - OUTSIDE LABOR & SVC	124,662	115,621	150,000	109,176	158,500
001-510-43140	ADMIN - ENGINEERING SERVICES	3,500	21,700	10,000	46,745	10,000
001-510-43300	ADMIN - ELECTION EXPENSE	-	-	6,000	1,810	6,000
001-510-44000	ADMIN - TRAVEL EMPLOYEES	1,677	122	3,000	-	3,000
001-510-44010	ADMIN - TRAVEL MAYOR & COUNCIL	912	2,420	11,033	2,182	10,000
001-510-44100	ADMIN - TELEPHONE EXPENSE	36,571	30,195	38,000	30,573	17,050
001-510-44200	ADMIN - POSTAGE	558	1,000	1,000	-	1,000

EXPENDITURE BUDGET

G/L Account	G/L Description	2023 Actual	2024 Actual	2025 Budget w/ Encumbrance	2025 Act+Enc	Adopted 2026 Budget
001-510-44300	ADMIN - UTILITIES	19,632	20,348	24,000	14,785	28,000
001-510-44350	ADMIN - GARBAGE	-	-	2,300	-	2,300
001-510-44400	ADMIN - EQUIPMENT LEASE	2,812	2,984	4,000	1,966	3,000
001-510-44500	ADMIN - LIABILITY INS	13,023	14,910	15,220	15,220	19,860
001-510-44510	ADMIN - VEHICLE INS	615	340	460	460	430
001-510-44560	ADMIN - PROPERTY INS	13,374	20,850	16,210	16,206	10,250
001-510-44600	ADMIN - BLDG MAINT. & FURNITURE	13,713	11,690	20,000	15,331	21,000
001-510-44605	ADMIN - OLD CITY HALL	312	2,795	6,000	511	-
001-510-44610	ADMIN - VEHICLE & EQU MAINT	1,116	9,122	3,000	1,479	3,000
001-510-44620	ADMIN - COMMUNITY CENTER	-	-	5,000	6,745	13,000
001-510-44630	ADMIN - HERITAGE MUSEUM	317	8,342	3,000	246	3,000
001-510-44640	ADMIN - BLOUNT HOUSE	1,792	795	3,000	539	3,000
001-510-44690	ADMIN - GROUND MAINT	2,070	8,930	12,000	9,036	20,000
001-510-44920	ADMIN - MISCELLANEOUS	4,101	7,093	10,000	7,943	10,000
001-510-44930	ADMIN - FESTIVAL / EVENT	34,995	52,566	55,160	25,362	55,000
001-510-44940	ADMIN - EMPLOYEE INCENTIVES	1,944	2,368	3,500	482	3,500
001-510-44950	ADMIN-CHRISTMAS DECORATIONS	-	-	40,000	33,083	40,000
001-510-44960	ADMIN - LEGAL ADVERTISING	3,070	3,420	3,000	851	3,000
001-510-45100	ADMIN - OFFICE SUPPLIES	31,829	35,251	50,043	27,452	48,200
001-510-45210	ADMIN - GAS & OIL	568	2,317	2,400	1,536	3,000
001-510-45410	ADMIN - MEMBERSHIP FEES	6,570	35,397	50,550	5,476	50,000
001-510-45500	ADMIN - TRAINING	2,089	2,379	7,500	1,200	7,500
001-510-46200	ADMIN - NEW COMMUNITY CENTER	51,420	516,131	3,341,000	2,375,635	8,000
001-510-46300	ADMIN - NEW ADMIN BUILDING	-	-	-	-	-

EXPENDITURE BUDGET

G/L Account	G/L Description	2023 Actual	2024 Actual	2025 Budget w/ Encumbrance	2025 Act+Enc	Adopted 2026 Budget
001-510-46400	ADMIN - EQU MINOR<$10,000	10,201	-	9,600	-	11,500
001-510-46410	ADMIN - EQU MAJOR>$10,000	31,219	-	15,000	-	-
001-510-46610	ADMIN - LAND	-	858,785	1,162,080	1,162,073	-
001-510-47165	ADMIN - DEBT SVC PRINCIPAL	18,735	19,508	20,320	-	21,150
001-510-47250	ADMIN - INTEREST EXP	32,732	31,959	31,160	-	30,320
001-510-48000	ADMIN - DONATIONS	850	3,350	7,100	2,800	4,000
	TOTAL DEPT 510 ADMINISTRATION	**1,037,874**	**2,433,599**	**6,010,576**	**4,367,167**	**1,664,390**
	DEPT 513 FINANCE					
001-513-41120	FINANCE - SALARIES	118,495	168,300	261,000	168,479	266,250
001-513-42100	FINANCE - FICA	8,999	12,813	19,970	12,670	20,370
001-513-42200	FINANCE - RETIREMENT CONTRIBUTION	19,367	28,266	56,600	33,485	62,880
001-513-42300	FINANCE - EMPLOYEE INS.	21,515	32,491	44,900	26,829	49,400
001-513-42400	FINANCE - WORKERS COMPENSATION	137	163	230	232	260
001-513-42610	FINANCE - EMPLOYEE SCREENING	-	-	100	-	100
001-513-43130	FINANCE - OUTSIDE LABOR & SVC	12,540	7,088	50,250	23,421	33,410
001-513-43200	FINANCE - AUDITING SERVICES	49,000	36,425	55,000	49,750	72,500
001-513-44000	FINANCE - TRAVEL EXPENSE	946	-	1,000	-	1,000
001-513-44100	FINANCE - TELEPHONE EXPENSE					2,090
001-513-44200	FINANCE - POSTAGE	698	1,100	1,100	-	1,100
001-513-44500	FINANCE - LIABILITY INS.	6,511	7,449	7,610	7,607	9,930
001-513-44610	FINANCE - EQUIPMENT MAINT.	143	-	1,000	-	1,000
001-513-44920	FINANCE - MISCELLANEOUS	289	327	1,000	242	1,000
001-513-45100	FINANCE - OFFICE SUPPLIES	4,485	6,828	7,000	4,612	8,760
~~001-513-45410~~	~~FINANCE - MEMBERSHIP FEES~~	-	-	-	-	

EXPENDITURE BUDGET

G/L Account	G/L Description	2023 Actual	2024 Actual	2025 Budget w/ Encumbrance	2025 Act+Enc	Adopted 2026 Budget
001-513-45500	FINANCE - TRAINING	260	-	1,500	-	1,500
001-513-46400	FINANCE - EQU. MINOR<$10,000	-	5,680	-	-	3,500
001-513-46410	FINANCE - EQUIPMENT MAJOR>$10,000	-	-	-	-	
	TOTAL DEPT 513 FINANCE	**243,385**	**306,930**	**508,260**	**327,327**	**535,050**
	DEPT 515 PLANNING					
001-515-41120	PLANNING - SALARIES	230,903	323,861	394,590	267,956	797,800
001-515-42100	PLANNING - FICA	17,536	24,532	30,180	20,328	61,030
001-515-42200	PLANNING - RETIREMENT CONTRIBUTION	43,448	60,893	73,020	51,324	133,700
001-515-42300	PLANNING - EMPLOYEE INS.	34,865	47,700	82,320	36,697	192,400
001-515-42400	PLANNING - WORKERS COMPENSATION	303	756	350	350	780
001-515-42600	PLANNING - UNIFORM EXPENSE	606	807	1,500	815	3,600
001-515-42610	PLANNING - EMPLOYEE SCREENING	232	-	150	76	150
001-515-43130	PLANNING - OUTSIDE LABOR & SVC	4,526	2,819	8,100	2,210	15,300
001-515-43140	PLANNING - ENGINEERING SVC	-	-	20,000	230	20,000
001-515-43160	PLANNING - REVIEW FEES	142,440	99,625	200,000	123,020	200,000
001-515-44000	PLANNING - TRAVEL EXPENSE	1,302	3,756	7,000	1,015	10,000
001-515-44100	PLANNING - TELEPHONE	2,929	1,666	3,500	4,204	4,090
001-515-44200	PLANNING - POSTAGE	1,944	2,700	2,700	-	2,700
001-515-44300	PLANNING - UTILITIES	5,288	5,577	5,900	3,788	6,000
001-515-44400	PLANNING - EQU. LEASE	1,599	1,490	3,100	1,188	3,100
001-515-44500	PLANNING - LIABILITY INS.	6,511	7,449	7,610	7,607	9,930
001-515-44560	PLANNING - PROPERTY INS.	1,443	2,250	2,410	2,409	1,400
001-515-44600	PLANNING - BLDG MAINT & FURNITURE	19,303	18,643	58,321	18,982	50,000
001-515-44610	PLANNING - EQUIPMENT MAINT.	-	416	300	711	5,000

EXPENDITURE BUDGET

G/L Account	G/L Description	2023 Actual	2024 Actual	2025 Budget w/ Encumbrance	2025 Act+Enc	Adopted 2026 Budget
001-515-44920	PLANNING - MISCELLANEOUS	19	1,751	300	139	300
001-515-44940	PLANNING - GRANT MATCH-WATERFRONT	-	-	100,000	-	100,000
001-515-44960	PLANNING - ADVERTISING	1,890	11,334	10,200	5,387	10,200
001-515-44970	PLANNING-PUBLIC ART PROJECT	-	4,823	10,000	6,706	20,000
001-515-45100	PLANNING - OFFICE SUPPLIES	21,435	20,695	20,000	19,896	40,000
001-515-45210	PLANNING - GAS & OIL					5,000
001-515-45410	PLANNING - MEMBERSHIP FEES	868	708	2,000	704	3,000
001-515-45500	PLANNING - TRAINING	1,256	915	3,000	1,659	10,000
001-515-46400	PLANNING - EQU MINOR<$10,000	-	-	-	-	14,000
001-515-46410	PLANNING - EQU MAJOR>$10,000	-	-	-	-	39,000
	TOTAL DEPT 515 PLANNING	**540,646**	**645,166**	**1,046,551**	**577,401**	**1,758,480**
	DEPT 519 UTILITY BILLING					
001-519-41120	BILLING - SALARIES	150,141	167,597	202,090	127,315	283,220
001-519-41400	BILLING - OVERTIME	30	-	11,800	-	1,000
001-519-42100	BILLING - FICA	11,379	12,790	16,360	9,739	21,740
001-519-42200	BILLING - RETIREMENT CONTRIBUTION	28,102	32,497	40,630	18,414	53,000
001-519-42300	BILLING - EMPLOYEE INS.	39,304	35,073	56,130	33,060	93,600
001-519-42400	BILLING - WORKERS COMPENSATION	208	184	180	179	280
001-519-42610	BILLING - EMPLOYEE SCREENING	457	337	350	247	450
001-519-43130	BILLING - OUTSIDE LABOR & SVC	33,092	29,406	63,400	3,535	36,780
001-519-44000	BILLING - TRAVEL EXPENSE	-	-	1,000	-	1,000
001-519-44100	BILLING - TELEPHONE	4,532	1,477	5,350	850	1,950
001-519-44200	BILLING - POSTAGE	48,191	53,757	60,000	49,610	65,000
001-519-44400	BILLING - EQU. LEASE	4,003	3,388	5,500	2,453	7,000

EXPENDITURE BUDGET

G/L Account	G/L Description	2023 Actual	2024 Actual	2025 Budget w/ Encumbrance	2025 Act+Enc	Adopted 2026 Budget
001-519-44500	BILLING - LIABILITY INS.	6,511	7,449	7,610	7,607	9,930
001-519-44610	BILLING - EQUIPMENT MAINT.	143	-	300	-	300
001-519-44920	BILLING - MISCELLANEOUS	60	85	300	-	5,300
001-519-45100	BILLING - OFFICE SUPPLIES	13,466	16,543	24,000	5,692	24,000
001-519-45500	BILLING - TRAINING	-	-	2,000	-	2,000
001-519-46400	BILLING - EQU. MINOR<$10,000	-	-	-	-	9,000
001-519-46410	BILLING - EQU. MAJOR>$10,000	-	-	-	-	-
	TOTAL DEPT 519 UTILITY BILLING	**339,619**	**360,583**	**497,000**	**258,701**	**615,550**
	DEPT 541 STREETS					
001-541-41120	STREETS - SALARIES					52,720
001-541-42100	STREETS - FICA					4,030
001-541-42200	STREETS - RETIREMENT					7,400
001-541-42300	STREETS - EMPLOYEE INS					15,600
001-541-42400	STREETS - WORKERS COMPENSATI					3,080
001-541-42600	STREETS - UNIFOM EXPENSE					
001-541-42610	STREETS - EMPLOYEE SCREENING EXP					150
001-541-43130	STREETS - OUTSIDE LABOR & SVC	49,729	89,936	68,300	41,221	68,520
001-541-44300	STREETS - UTILITIES	39,159	39,705	42,500	24,492	42,500
001-541-44500	STREETS - LIABILITY INS	6,511	7,450	7,610	7,607	9,930
001-541-44510	STREETS - VEHICLE INS	1,920	2,090	720	719	760
001-541-44610	STREETS - VEHICLE & EQU MAINT	367	-	2,000	-	3,000
001-541-44680	STREETS - R&M CITY ROADS	63,144	4,737	100,000	1,770	100,000
001-541-44690	STREETS - GROUND MAINT	3,501	286	4,500	-	4,500
001-541-44940	STREETS - GRANT MATCH	-	-	25,000	-	25,000

EXPENDITURE BUDGET

G/L Account	G/L Description	2023 Actual	2024 Actual	2025 Budget w/ Encumbrance	2025 Act+Enc	Adopted 2026 Budget
001-541-45200	STREETS - OPERATING SUPPLIES	2,342	2,466	6,000	1,828	7,500
001-541-45210	STREETS - GAS & OIL	-	-	-	-	5,000
001-541-45300	STREETS - ROAD MATERIAL & SUPPLIES	459,794	4,400	-	75,085	10,000
001-541-46300	STREETS - INFRASTURCTURE IMPROVEMNTS	-	-	346,630	68,200	300,000
001-541-46400	STREETS - EQU MINOR<$10,000	-	-	-	-	-
001-541-46410	STREETS - EQU MAJOR>$10,000	40,682	-	27,120	20,565	39,000
	TOTAL DEPT 541 STREETS	**667,149**	**151,070**	**630,380**	**241,487**	**698,690**
	DEPT 562 MOSQUITO CONTROL					
001-562-41120	MOSQ CTRL - SALARIES			20,080	6,924	71,070
001-562-42100	MOSQ CTRL - FICA			1,540	530	5,430
001-562-42200	MOSQ CTRL - RETIREMENT			2,740	962	9,970
001-562-42300	MOSQ CTRL - EMPLOYEE INS			1,880	936	15,600
001-562-42400	MOSQ CTRL - WORKERS COMPENSATI			2,050	-	4,150
001-562-42600	MOSQ CTRL - UNIFORM EXPENSE					1,000
001-562-43130	MOSQ CTRL - OUTSIDE LABOR & SV			-	159	1,240
001-562-44000	MOSQUITO CONTROL - TRAVEL EXP					2,000
001-562-44100	MOSQ CTRL - TELEPHONE EXP			240	0	450
001-562-44300	MOSQ CTRL - UTILITIES			930	-	2,790
001-562-44350	MOSQ CTRL - GARBAGE			30	-	90
001-562-44500	MOSQ CTRL - LIABILITY INSURANC			1,910	-	9,930
001-562-44510	MOSQ CTRL - VEHICLE INSURANCE			60	-	150
001-562-44560	MOSQ CTRL - PROPERTY INS					1,180
001-562-44600	MOSQ CTRL - BLDG MAINT & FURNI			3,550	-	5,000
001-562-44610	MOSQ CTRL - VEHICLE & EQU MAIN			-	16,500	4,000

EXPENDITURE BUDGET

G/L Account	G/L Description	2023 Actual	2024 Actual	2025 Budget w/ Encumbrance	2025 Act+Enc	Adopted 2026 Budget
001-562-45100	MOSQ CTRL - OFFICE SUPPLIES			1,700	121	6,620
001-562-45200	MOSQ CTRL - OPERATING SUPPLIES			6,510	1,750	147,440
001-562-45210	MOSQ CTRL - GAS & OIL			1,260	-	5,080
001-562-45410	MOSQ CTRL - MEMBERSHIP FEES			270	-	300
001-562-45500	MOSQUITO CONTROL - TRAINING					1,000
001-562-46400	MOSQ CTRL - EQU MINOR < $10,00			2,730	1,389	-
001-562-46410	MOSQ CTRL - EQU MAJOR > $10,00			75,240	47,953	15,000
	TOTAL DEPT 562 MOSQUITO CONTROL	**-**	**-**	**122,720**	**77,224**	**309,490**
	DEPT 571 LIBRARY					
001-571-43000	LIBRARY - OPERATING EXP	-	-	500	-	500
001-571-44300	LIBRARY - UTILITIES	920	1,130	1,500	859	1,800
001-571-44560	LIBRARY - PROPERTY INS	-	-	6,150	6,142	3,560
001-571-44600	LIBRARY - BLDG. MAINT.	1,160	9,902	5,000	4,011	10,000
	TOTAL DEPT 571 LIBRARY	**2,080**	**11,032**	**13,150**	**11,012**	**15,860**
	DEPT 572 PARKS & RECREATION					
001-572-41200	PARKS - SALARIES	211,309	258,261	347,190	240,004	464,240
001-572-41250	PARKS - PART-TIME SALARIES	29,043	41,820	50,000	20,786	70,000
001-572-41400	PARKS - OVERTIME	4,095	839	6,500	4,047	6,500
001-572-42100	PARKS - FICA	18,660	22,469	30,880	20,260	41,360
001-572-42200	PARKS - RETIREMENT	35,920	44,683	61,290	40,528	79,210
001-572-42300	PARKS - EMPLOYEE INS	37,917	57,445	89,810	58,559	156,000
001-572-42400	PARKS - WORKERS COMPENSATION	4,601	7,243	8,610	8,609	12,720
001-572-42500	PARKS - UNEMPLOYMENT COMPENSATION	-	-	-	-	1,000
001-572-42600	PARKS - UNIFORM EXP	2,821	3,078	5,000	1,215	5,000

EXPENDITURE BUDGET

G/L Account	G/L Description	2023 Actual	2024 Actual	2025 Budget w/ Encumbrance	2025 Act+Enc	Adopted 2026 Budget
001-572-42610	PARKS - EMPLOYEE SCREENING	887	957	1,100	880	1,100
001-572-43105	PARKS - PROFESSIONAL SERVICES	-	1,313	5,000	-	5,000
001-572-43130	PARKS - OUTSIDE LABOR & SVC	39,768	42,018	60,000	97,310	72,200
001-572-43140	PARKS - ENGINEERING SVC	-	-	50,000	460	50,000
001-572-44000	PARKS - TRAVEL EXP	-	-	1,000	-	2,000
001-572-44100	PARKS - TELEPHONE EXP	12,135	18,954	55,000	61,309	13,350
001-572-44300	PARKS - UTILITIES	69,221	119,092	107,000	74,753	124,000
001-572-44350	PARKS - GARBAGE	-	-	5,200	-	5,200
001-572-44500	PARKS - LIABILITY INS	6,511	7,450	7,610	7,607	9,930
001-572-44510	PARKS - VEHICLE INS	691	750	2,250	2,251	2,640
001-572-44560	PARKS - PROPERTY INS	22,498	46,794	46,510	46,509	26,970
001-572-44600	PARKS - BLDG MAINT & FURNITURE	12,984	9,143	16,500	8,611	16,500
001-572-44610	PARKS - VEHICLE & EQU MAINT	4,578	1,546	13,578	5,516	15,000
001-572-44620	PARKS - R&M BARRIER FREE PARK	9,049	500	10,000	6,243	10,000
001-572-44630	PARKS - R&M LAGRANGE PARK	-	-	10,000	-	10,000
001-572-44640	PARKS - R&M LAIRD PARK	197	449	3,800	-	3,800
001-572-44650	PARKS - R&M - MARSE LANDING	11,318	25,021	50,000	40,614	30,000
001-572-44660	PARKS - R&M SPORTS COMPLEX	32,008	21,528	144,552	39,255	193,700
001-572-44670	PARKS - R&M CASEY PARK	9,197	38	10,000	1,408	10,000
001-572-44675	PARKS - R&M VETERANS' MEMORIAL					40,000
001-572-44680	PARKS - R&M COMMUNITY POOL	28,172	55,314	60,000	33,022	97,800
001-572-44690	PARKS - GROUND MAINT	9,225	5,986	15,069	13,059	25,000
001-572-44920	PARKS - MISCELLANEOUS EXP	157	855	1,000	449	1,000
001-572-44940	PARKS - GRANT MATCH	-	-	25,000	-	25,000

EXPENDITURE BUDGET

G/L Account	G/L Description	2023 Actual	2024 Actual	2025 Budget w/ Encumbrance	2025 Act+Enc	Adopted 2026 Budget
001-572-44950	PARKS - CHRISTMAS DECORATIONS	-	2,085	20,000	3,687	40,000
001-572-44960	PARKS - FIREWORKS 4TH OF JULY	45,000	45,000	49,000	47,725	55,000
001-572-45100	PARKS - OFFICE SUPPLIES	4,662	7,718	6,000	13,232	15,000
001-572-45200	PARKS - OPERATING SUPPLIES	24,138	19,076	30,000	17,108	30,000
001-572-45210	PARKS - GAS & OIL	10,278	7,372	11,000	7,386	13,000
001-572-45220	PARKS - POOL SUPPLIES					30,000
001-572-45410	~~PARKS - MEMBERSHIP FEES~~	-	-	-	-	-
001-572-45500	PARKS - TRAINING	1,827	750	5,000	-	7,000
001-572-46200	PARKS - BLDG IMPROVEMENTS	-	-	-	-	-
001-572-46300	PARKS - INFRASTRUCTURE IMPROVEMENTS	16,000	334,790	1,234,450	769,205	955,000
001-572-46370	PARKS - NATURE WALK TRIAL GRANT	95,296	-	-	-	-
001-572-46400	PARKS - EQU MINOR<$10,000	20,455	-	6,500	-	15,000
001-572-46410	PARKS - EQU MAJOR>$10,000	91,581	-	284,120	293,596	309,000
001-572-46610	PARKS - LAND	513,000	-	-	-	-
	TOTAL DEPT 572 PARKS & REC	**1,435,199**	**1,210,337**	**2,945,519**	**1,985,203**	**3,095,220**
TOTAL GENERAL FUND EXPENDITURES BEFORE TRANSFERS & ENDING FUND RESERVES		**4,265,952**	**5,118,717**	**11,774,156**	**7,845,522**	**8,692,730**
	TRANSFERS & ENDING RESERVES					
001-581-49000	TRANSFER DISCRETIONARY TAX	3,723,422	4,079,955	3,776,100	2,878,802	4,921,850
001-581-49110	GENERAL FUND TRANSFER TO WATER	-	-	114,160	-	1,449,610
001-581-49120	GENERAL FUND TRANSFER TO SEWER	-	-	946,850	946,850	
001-581-49284	GENERAL ENDING RESERVES	-	-	22,237,910	-	27,228,230
	TOTAL TRANSFERS & ENDING RESERVES	**3,723,422**	**4,079,955**	**27,075,020**	**3,825,652**	**33,599,690**
GRAND TOTAL FUND 001 GENERAL FUND		**7,989,374**	**9,198,672**	**38,849,176**	**11,671,174**	**42,292,420**

EXPENDITURE BUDGET

G/L Account	G/L Description	2023 Actual	2024 Actual	2025 Budget w/ Encumbrance	2025 Act+Enc	Adopted 2026 Budget
	FUND 410 WATER FUND					
410-533-41210	WATER - OPERATOR SALARY	116,071	134,126	148,760	112,792	159,680
410-533-41220	WATER - MAINT SALARY	297,695	460,811	613,020	413,911	926,430
410-533-41400	WATER - OVERTIME	11,324	11,617	29,000	11,945	29,000
410-533-42100	WATER - FICA	32,660	45,261	60,500	40,619	85,310
410-533-42200	WATER - RETIREMENT	67,943	96,544	124,920	86,115	173,200
410-533-42300	WATER - EMPLOYEE INS	91,325	134,125	172,130	119,510	286,000
410-533-42400	WATER - WORKERS COMPENSATION	9,309	14,266	14,510	14,508	22,520
410-533-42500	WATER - UNEMPLOYMENT COMPENSATION	-	-	-	-	1,000
410-533-42600	WATER - UNIFORM EXP	3,615	6,140	8,272	6,579	8,500
410-533-42610	WATER - EMPLOYEE SCREENING	569	360	550	76	550
410-533-43010	WATER - BANK CHARGES	591	267	800	-	-
410-533-43015	WATER - PERMITS	8,000	8,000	8,000	-	8,000
410-533-43130	WATER - OUTSIDE LABOR & SVC	45,786	33,964	66,500	35,387	66,500
410-533-43135	WATER - OUTSIDE LAB SERVICES	3,953	18,540	23,000	5,812	30,000
410-533-43140	WATER - ENGINEERING SVC	555	18,565	100,000	91,948	100,000
410-533-43400	WATER - UTILITY BILLING SVC	236,560	259,300	294,050	220,538	356,710
410-533-44000	WATER - TRAVEL EXP	-	605	2,000	-	2,000
410-533-44100	WATER - TELEPHONE EXP	18,887	17,137	21,000	14,436	21,000
410-533-44300	WATER - UTILITIES	99,370	104,050	105,000	83,887	140,000
410-533-44350	WATER - GARBAGE	-	-	1,100	8	1,100
410-533-44500	WATER - LIABILITY INS	6,511	7,450	7,610	7,607	9,930
410-533-44510	WATER - VEHICLE INS	4,059	4,400	6,080	6,077	7,540
410-533-44560	WATER - PROPERTY INS	28,697	48,655	45,310	45,308	25,140

EXPENDITURE BUDGET

G/L Account	G/L Description	2023 Actual	2024 Actual	2025 Budget w/ Encumbrance	2025 Act+Enc	Adopted 2026 Budget
410-533-44600	WATER - BLDG MAINT & FURNITURE	1,758	796	3,000	301	3,000
410-533-44610	WATER - VEHICLE & EQU MAINT	29,238	17,964	36,116	21,241	35,000
410-533-44620	WATER - SYSTEM MAINT & REPAIRS	451,186	351,902	746,011	412,658	500,000
410-533-44920	WATER - MISCELLANEOUS EXP	558	2,131	1,000	3,147	5,000
410-533-45100	WATER - OFFICE SUPPLIES	9,370	14,731	15,000	14,236	17,500
410-533-45200	WATER - OPERATING SUPPLIES	595,808	661,230	1,245,844	362,698	1,200,000
410-533-45210	WATER - GAS & OIL	28,943	31,322	42,000	18,709	42,000
410-533-45410	WATER - MEMBERSHIP FEES	297	312	700	323	700
410-533-45500	WATER - TRAINING	1,447	1,039	4,000	1,178	4,000
410-533-46300	WATER - INFRASTRUCTURE IMPROVEMENTS	-	-	4,800,000	-	6,700,000
410-533-46400	WATER - EQU MINOR<$10,000	-	-	5,210	5,210	4,000
410-533-46410	WATER - EQU MAJOR>$10.000	-	-	79,000	77,715	63,200
410-533-47010	WATER - LOSE ON SALE OF ASSETS	-	7,571	-	-	-
410-533-47020	WATER - BAD DEBT EXP	14,418	10,482	14,400	-	14,400
410-533-47100	WATER - BOND PMT PRINCIPAL	-	-	173,000	-	180,000
410-533-47150	WATER - NOTES PAYABLE PRINCIPAL	-	-	84,820	-	91,040
410-533-47250	WATER - BOND INTEREST EXP	164,480	158,370	152,160	-	145,300
410-533-47270	WATER - NOTE PAYABLE INTEREST	31,170	34,130	28,880	21,598	26,760
410-59200	WATER - DEP EXP BLDGS	11,543	11,543	-	7,695	-
410-59400	WATER - DEP EXP IMPRVMNTS	409,419	416,952	-	327,905	-
410-59600	WATER - DEP EXP EQU	64,277	84,670	-	69,907	-
TOTAL WATER EXPENSES BEFORE ENDING RESERVES		**2,897,392**	**3,229,328**	**9,283,253**	**2,661,584**	**11,492,010**
	ENDING RESERVES					
410-581-49284	WATER - ENDING RESERVES	-	-	6,580,150	-	6,075,000

EXPENDITURE BUDGET

G/L Account	G/L Description	2023 Actual	2024 Actual	2025 Budget w/ Encumbrance	2025 Act+Enc	Adopted 2026 Budget
GRAND TOTAL FUND 410 WATER FUND		**2,897,392**	**3,229,328**	**15,863,403**	**2,661,584**	**17,567,010**
	FUND 420 SEWER FUND					
420-535-41210	SEWER - OPERATOR SALARY	224,364	301,542	392,620	338,646	561,960
420-535-41220	SEWER - MAINT SALARY	317,053	314,730	566,780	236,368	517,190
420-535-41400	SEWER - OVERTIME	26,758	36,087	50,000	28,166	50,000
420-535-42100	SEWER - FICA	43,651	48,589	77,220	44,792	86,380
420-535-42200	SEWER - RETIREMENT	103,261	107,098	158,330	98,195	179,100
420-535-42300	SEWER - EMPLOYEE INS	110,832	110,268	208,620	106,427	254,800
420-535-42400	SEWER - WORKER COMPENSATION	8,651	12,983	12,910	12,966	15,560
420-535-42500	SEWER - UNEMPLOYMENT COMPENSATION	-	-	-	-	1,000
420-535-42600	SEWER - UNIFORM EXP	2,943	5,657	7,000	4,897	7,000
420-535-42610	SEWER - EMPLOYEE SCREENING	622	510	650	266	650
420-535-43010	SEWER - BANK CHARGES	20	-	-	-	-
420-535-43015	SEWER - PERMITS	1,000	-	4,000	-	4,000
420-535-43130	SEWER - OUTSIDE LABOR & SVC	34,283	23,289	71,500	34,734	71,500
420-535-43135	SEWER - OUTSIDE LAB SVC	34,525	30,214	37,500	19,766	37,500
420-535-43140	SEWER - ENGINEERING SVC	27,000	49,319	100,000	19,335	100,000
420-535-43400	SEWER - UTILITY BILLING SVC	133,070	152,290	180,230	135,173	228,060
420-535-43410	SEWER - SLUDGE DISPOSAL	42,235	41,915	56,400	30,200	45,000
420-535-44000	SEWER - TRAVEL EXP	-	6,664	8,750	-	15,000
420-535-44100	SEWER - TELEPHONE EXP	17,069	11,774	25,000	21,654	25,000
420-535-44300	SEWER - UTILITIES	196,392	236,946	315,000	199,815	315,000
420-535-44350	SEWER - GARBAGE	2,716	2,412	3,500	1,534	3,500
420-535-44400	SEWER - EQU LEASE	241,985	102,470	-	-	-

EXPENDITURE BUDGET

G/L Account	G/L Description	2023 Actual	2024 Actual	2025 Budget w/ Encumbrance	2025 Act+Enc	Adopted 2026 Budget
420-535-44500	SEWER -LIABILITY INS	6,511	29,869	7,610	7,607	9,930
420-535-44510	SEWER - VEHICLE INS	2,762	3,000	2,430	3,601	5,020
420-535-44560	SEWER - PROPERTY INS	45,908	71,590	64,610	67,055	146,900
420-535-44600	SEWER - BLDG MAINT & FURNITURE	9,630	2,047	5,000	10,212	20,000
420-535-44610	SEWER - VEHHICLE & EQU MAINT	30,395	37,175	40,000	41,566	50,000
420-535-44620	SEWER - SYSTEM MAINT & REPAIRS	553,075	592,095	249,922	380,407	500,000
420-535-44920	SEWER - MISCELLANEOUS EXP	1,747	566	3,000	8	3,000
420-535-44960	SEWER - LEGAL ADVERTISING	8	221	500	600	700
420-535-45100	SEWER - OFFICE SUPPLIES	14,406	24,204	26,500	19,361	26,500
420-535-45200	SEWER - OPERATING SUPPLIES	334,304	313,557	400,802	381,917	500,000
420-535-45210	SEWER - GAS & OIL	32,032	27,662	40,000	22,572	40,000
420-535-45220	SEWER - LAB SUPPLIES	788	1,151	1,800	1,043	2,500
420-535-45410	SEWER - MEMBERSHIP FEES	297	312	500	3,923	5,000
420-535-45500	SEWER - TRAINING	5,640	4,773	12,500	3,292	25,000
420-535-46300	SEWER - INFRASTRUCTURE IMPVMNTS	-	-	2,706,000	301,000	800,000
420-535-46400	SEWER - EQU MINOR<$10,000	-	-	-	-	7,500
420-535-46410	SEWER - EQU MAJOR>$10,000	-	-	335,000	190,744	582,000
420-535-47010	SEWER - LOSS ON SALE OF ASSET	-	-	-	-	-
420-535-47020	SEWER - BAD DEBT EXP	7,329	10,415	8,000	-	10,500
420-535-47100	SEWER - PRINCIPAL BOND PYMT	-	-	438,610	-	446,920
420-535-47150	SEWER - PRINCIPAL NOTE PYMT	-	-	66,900	-	68,820
420-535-47250	SEWER - BOND INTEREST EXPENSE	258,495	386,212	381,610	374,273	374,290
420-535-47270	SEWER - NOTE PAYABLE INTEREST	25,719	24,283	22,690	16,028	20,780
420-59200	SEWER - DEP EXP BLDGS	6,591	6,591	-	4,394	-

EXPENDITURE BUDGET

G/L Account	G/L Description	2023 Actual	2024 Actual	2025 Budget w/ Encumbrance	2025 Act+Enc	Adopted 2026 Budget
420-59400	SEWER - DEP EXP INFRASTRUCTURE	498,114	575,742	-	517,371	-
420-59600	SEWER - DEP EXP EQU	82,772	78,062	-	71,801	-
TOTAL SEWER EXPENSES BEFORE ENDING RESERVES		**3,484,953**	**3,784,284**	**7,089,994**	**3,751,709**	**6,163,560**
	ENDING RESERVES					
420-581-49284	SEWER - ENDING RESERVES	-	-	27,774,580	-	29,406,140
GRAND TOTAL FUND 420 SEWER FUND		**3,484,953**	**3,784,284**	**34,864,574**	**3,751,709**	**35,569,700**
TOTAL EXPENDITURES w/o RESERVES & TRANSFERS		**10,648,297**	**12,132,329**	**28,147,403**	**14,258,815**	**26,348,300**
	TOTAL RESERVES	-	-	56,592,640	-	62,709,370
	TOTAL INTER-FUND TRANSFERS	3,723,422	4,079,955	4,837,110	3,825,652	6,371,460
GRAND TOTAL EXPENDITURES		**14,371,719**	**16,212,284**	**89,577,153**	**18,084,467**	**95,429,130**