## BUDGET APPROPRIATIONS - DETAIL
## GENERAL FUND (RPT 50030)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | 001 - GENERAL FUND | | | | | |
| | BEG. BALANCES & REVENUES | | | | | |
| | USE OF FUND BALANCE | 0 | 0 | 0 | 0 | 0 |
| | TAXES | | | | | |
| | AD VALOREM TAXES | | | | | |
| 001-3111000 | AD VALOREM TAXES-CURRENT | 2,738,310 | 3,133,059 | 3,792,917 | 3,800,444 | 4,132,827 |
| | TOTAL AD VALOREM TAXES | 2,738,310 | 3,133,059 | 3,792,917 | 3,800,444 | 4,132,827 |
| | OTHER TAXES | | | | | |
| 001-3122100 | 6% GAS TAX CNTY OPT (R-G) | 252,079 | 235,994 | 236,922 | 135,876 | 234,691 |
| 001-3122110 | GAS TAX LOCAL OPT 5 CENTS (R-G) | 124,177 | 120,186 | 123,115 | 69,380 | 120,467 |
| 001-3125210 | POLICE STATE CONTRIBUTION | 156,185 | 179,306 | 0 | 0 | 0 |
| 001-3130000 | FRANCHISE FEES | 21,700 | 213,447 | 48,983 | 43,539 | 50,000 |
| 001-3132200 | COMMUNICATIONS SVCS TAX | 534,220 | 599,011 | 603,428 | 390,111 | 639,982 |
| 001-3141000 | UTILITY TAX-WATER | 144,516 | 148,937 | 138,654 | 130,009 | 145,000 |
| 001-3149000 | UTILITY TAX-OTHER | 52,453 | 52,965 | 54,498 | 41,839 | 55,000 |
| | TOTAL OTHER TAXES | 1,285,330 | 1,549,847 | 1,205,600 | 810,753 | 1,245,140 |
| | TOTAL AD VALOREM & OTHER TAXES | 4,023,640 | 4,682,906 | 4,998,517 | 4,611,197 | 5,377,967 |
| | PERMITS AND FEES | | | | | |
| 001-3211000 | BUSINESS TAX | 35,060 | 19,485 | 40,000 | 37,658 | 40,000 |
| 001-3243100 | IMPACT FEE - MOBILITY FEE | 0 | 22,975 | 332,062 | 181,084 | 500,000 |
| 001-3243200 | IMPACT FEE-PARK FEE | 0 | 0 | 160,000 | 18,800 | 160,000 |
| 001-3243300 | IMPACT FEE-REGIONAL PARK FEE | 0 | 0 | 0 | 18,800 | 0 |
| | TOTAL PERMITS AND FEES | 35,060 | 42,460 | 532,062 | 256,342 | 700,000 |
| | INTERGOVERNMENTAL | | | | | |
| 001-3124001 | INTERLOCAL-SCHOOL BOARD | 261,066 | 426,612 | 218,937 | 145,958 | 218,940 |
| 001-3126000 | FL 7TH CENT SURTAX (R-S) | 1,518,086 | 1,667,874 | 1,594,363 | 973,782 | 1,674,665 |
| 001-3351200 | STATE REVENUE SHARING | 460,735 | 459,346 | 464,598 | 307,657 | 501,318 |
| 001-3351400 | MOBILE HOME LICENSING | 1,856 | 1,684 | 1,591 | 1,456 | 1,600 |
| 001-3351500 | BEVERAGE LICENSE | 7,692 | 9,202 | 3,878 | 867 | 7,000 |
| 001-3351800 | SALES TAX 1/2 CENT | 689,097 | 734,982 | 686,466 | 440,922 | 698,871 |
| 001-3351900 | ARPA REVENUE | 816,279 | 2,246,837 | 0 | 0 | 0 |
| 001-3354100 | MUNICIPAL FUEL REBATE | 0 | 9,139 | 10,000 | 6,129 | 10,000 |
| 001-3423111 | DOT-SIGNAL MAINTENANCE | 37,172 | 39,840 | 39,840 | 41,007 | 39,840 |
| 001-3423112 | SAFETY GRANT-FLA LEAGUE | 0 | 0 | 6,000 | 3,276 | 3,000 |
| 001-3439000 | DOT MEDIAN MAINTENANCE | 41,900 | 41,900 | 41,900 | 31,425 | 31,425 |
| 001-3439100 | DOT STREET LIGHTING | 0 | 81,948 | 39,319 | 43,909 | 39,319 |
| 001-3439110 | TREE MITIGATION | 0 | 3,407 | 3,407 | 0 | 3,407 |
| 001-3472910 | FEMA REVENUE | 119,411 | 61,910 | 0 | 0 | 0 |
| 001-3515113 | 2020 JAG-DIRECT PROGRAM GRANT | 0 | 44,246 | 44,246 | 0 | 0 |

**BUDGET APPROPRIATIONS - DETAIL**
**GENERAL FUND (RPT 50030)**

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| 001-3515127 | DEA OT-SHERF TASK FC | 0 | 11,875 | 0 | 4,636 | 0 |
| 001-3515140 | GRANT - LLI - DOCK EXTENSION | 0 | 300,000 | 0 | 0 | 0 |
| 001-3515142 | GRANT - FDOT - PALMETTO - G2390 | 1,029,722 | 496,010 | 0 | 0 | 0 |
| 001-3832236 | GRANTS | 0 | 0 | 2,736,090 | 2,018 | 0 |
| 001-3341100 | GRANTS | 0 | 17,706 | 0 | 0 | 2,721,940 |
| | TOTAL INTERGOVERNMENTAL | 4,983,016 | 6,654,519 | 5,890,635 | 2,003,042 | 5,951,325 |
| | CHARGES FOR SERVICES | | | | | |
| 001-3410000 | GEN GOVT-QUALIFYING FEES | 720 | 0 | 0 | 1,525 | 1,500 |
| 001-3412000 | PLANNING & ZONING FEES | 41,684 | 69,026 | 72,000 | 77,748 | 72,000 |
| 001-3414000 | CERTIFICATION & COPYING | 1,434 | 1,674 | 2,000 | 1,200 | 1,500 |
| 001-3472500 | SPECIAL EVENTS-AUGUSTA SAVAGE | 166- | 0 | 0 | 0 | 0 |
| 001-3472800 | POLICE SPECIAL EVENTS | 30,954 | 46,993 | 50,000 | 33,351 | 30,000 |
| 001-3472900 | REC SPECIAL EVENTS | 26,140 | 30,590 | 25,000 | 4,010 | 5,000 |
| 001-3699205 | RIVERFEST SPECIAL EVENTS REVENUE | 0 | 12,723 | 0 | 10,887 | 10,000 |
| 001-3699210 | CHRISTMAS SPECIAL EVENTS REVENUE | 0 | 4,475 | 0 | 21,525 | 20,000 |
| 001-3699215 | 150TH CELEBRATION SPECIAL EVENTS RE | 0 | 4,063 | 0 | 1,465 | 0 |
| 001-3699226 | RENT-EDC | 0 | 0 | 0 | 0 | 34,500 |
| 001-3699223 | RENT-BUILDING DEPARTMENT | 40,000 | 40,000 | 40,000 | 30,000 | 40,000 |
| 001-3699225 | RENT AUGUSTA SAVAGE FACIL | 11,445 | 28,740 | 73,135 | 56,258 | 67,512 |
| 001-3699229 | LEASE REVENUE-GASB 87 | 51,112 | 34,627 | 0 | 0 | 0 |
| 001-3699230 | PIER DOCKING FEES | 3,136 | 4,714 | 6,000 | 885 | 3,000 |
| 001-3699240 | COUNTY IMPACT FEE COLLECTION | 0 | 0 | 0 | 21,885 | 0 |
| 001-3724100 | PARK RESERVATION FEES | 27,083 | 26,075 | 30,000 | 23,533 | 25,000 |
| 001-3820000 | COST RECOVERIES-WATER | 140,176 | 157,448 | 157,448 | 104,965 | 241,342 |
| 001-3821000 | COST RECOVERIES-WASTEWATR | 160,645 | 239,521 | 239,521 | 159,681 | 303,303 |
| 001-3822000 | COST RECOVERIES-BUILDING FUND | 0 | 0 | 0 | 0 | 108,757 |
| 001-3832110 | COST RECOVERIES-SOLID WST | 68,449 | 124,761 | 70,000 | 46,667 | 70,000 |
| 001-3832120 | COST RECOVERIES-ELECTRIC | 282,195 | 425,491 | 425,491 | 283,661 | 494,621 |
| | TOTAL CHARGES FOR SERVICES | 885,008 | 1,250,920 | 1,190,595 | 879,246 | 1,528,035 |
| | FINES AND FORFEITURES | | | | | |
| 001-3222100 | CODE ENFORCE FINES | 9,857 | 15,849 | 15,000 | 20,813 | 20,000 |
| 001-3510000 | ASSET FORFEITURE-FEDERAL | 19,829 | 29,257 | 2,850 | 0 | 0 |
| 001-3511000 | COURT FINES & FORFEITURES | 21,322 | 23,105 | 20,500 | 22,385 | 20,000 |
| 001-3511010 | RED LIGHT CAMERA REVENUE | 761,350 | 678,375 | 800,000 | 595,870 | 663,300 |
| 001-3513000 | POLICE EDUCATION | 2,384 | 8,826 | 10,094 | 4,504 | 8,000 |
| 001-3540000 | PARKING FINES | 1,275 | 327 | 200 | 800 | 500 |
| | TOTAL FINES AND FORFEITURES | 816,018 | 755,739 | 848,644 | 644,372 | 711,800 |
| | INVESTMENT INCOME | | | | | |
| 001-3611000 | INTEREST EARNED | 70,451 | 21,698 | 25,000 | 8,189 | 3,000 |
| 001-3611050 | INTEREST EARNED - LEASES | 6,179 | 5,373 | 0 | 0 | 0 |
| 001-3612000 | INTEREST ON FSBA INVEST | 80,807 | 97,981 | 48,365 | 64,082 | 50,000 |
| | TOTAL INVESTMENT INCOME | 157,437 | 125,052 | 73,365 | 72,271 | 53,000 |
| | MISCELLANEOUS | | | | | |

## BUDGET APPROPRIATIONS - DETAIL
## GENERAL FUND (RPT 50030)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| 001-3472902 | SPEC EVENT-OUTSIDE CONTRIBUTION | 1,763- | 0 | 0 | 0 | 0 |
| 001-2021-3512100 | COMMUNITY AFFAIRS REVENUE | 0 | 1,245 | 0 | 460 | 0 |
| 001-2021-3660000 | DONANTIONS FOR STATION DOG | 0 | 0 | 0 | 2,761 | 0 |
| 001-3651000 | SALE OF SURPLUS | 1,311 | 21,067 | 15,000 | 29,389 | 38,700 |
| 001-3699200 | MISCELLANEOUS INCOME | 14,990 | 24,804 | 1,000 | 308,684 | 1,000 |
| 001-3699300 | FIRE TRUCK PROJECT | 1,622 | 145 | 145 | 3,608 | 0 |
| 001-3640000 | SALE OF FIXED ASSETS | 12,176 | 14,216 | 15,000 | 0 | 0 |
| | TOTAL MISCELLANEOUS | 28,335 | 61,476 | 31,145 | 344,901 | 39,700 |
| | OTHER FINANCING SOURCES | | | | | |
| 001-3832010 | OTHER FINANCING SOURCES - FINANCING | 0 | 404,650 | 0 | 0 | 0 |
| | TOTAL OTHER FINANCING SOURCES | 0 | 404,650 | 0 | 0 | 0 |
| | TRANSFERS | | | | | |
| 001-3830310 | TRANSFER FROM 310 | 649,828 | 0 | 0 | 0 | 0 |
| 001-3832103 | TRANSFER F/ELECTRIC | 850,000 | 1,486,000 | 870,000 | 580,000 | 1,400,000 |
| 001-3832105 | TRANSFER F/WATER | 100,000 | 120,000 | 120,000 | 80,000 | 120,000 |
| 001-3832106 | TRANS F/WWATER | 135,000 | 200,000 | 200,000 | 133,333 | 200,000 |
| 001-3832107 | TRANSFER F/SWASTE | 20,000 | 48,000 | 0 | 0 | 0 |
| 001-3831000 | FEDERAL FORFEITURE FUNDS TRANSFER | 0 | 0 | 0 | 6,471 | 0 |
| | TOTAL TRANSFER | 1,754,828 | 1,854,000 | 1,190,000 | 799,805 | 1,720,000 |
| | TOTAL BEG. BALANCE & REVENUES | 12,683,341 | 15,831,722 | 14,754,963 | 9,611,176 | 16,081,827 |

## BUDGET APPROPRIATIONS - DETAIL
## GENERAL FUND (RPT 50030)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | CITY COUNCIL - 1111 - GG | 87,887 | 62,981 | 70,844 | 46,707 | 75,046 |
| | CITY CLERK -1211 - GG | 205,873 | 211,838 | 215,986 | 179,356 | 242,081 |
| | CITY MANAGER - 1212 - GG | 430,428 | 477,614 | 455,699 | 371,508 | 504,650 |
| | HUMAN RESOURCES - 1213 - GG | 325,456 | 505,591 | 519,787 | 368,355 | 538,520 |
| | FINANCE - 1313 - GG | 434,596 | 515,146 | 583,398 | 400,421 | 614,545 |
| | INFORMATION TECH - 1314 -GG | 298,909 | 453,383 | 429,348 | 338,695 | 0 |
| | GENERAL SERVICES - 1319 -GG | 631,580 | 563,517 | 744,170 | 423,809 | 746,879 |
| | CITY ATTORNEY - 1414 - GG | 370,525 | 207,589 | 175,835 | 139,736 | 191,053 |
| | TOTAL - GENERAL GOV SVC | 2,785,253 | 2,997,660 | 3,195,068 | 2,268,588 | 2,912,774 |
| | CODE ENFORC - 1517 - PS | 85,962 | 87,388 | 115,791 | 56,345 | 134,054 |
| | POLICE DEPARTMENT - PS | 4,881,973 | 5,677,696 | 5,007,991 | 4,369,963 | 5,667,059 |
| | TOTAL - PUBLIC SAFETY | 4,967,936 | 5,765,085 | 5,123,782 | 4,426,308 | 5,801,113 |
| | PUBLIC WORKS - 3052 - T | 2,080,453 | 5,243,327 | 1,362,344 | 664,029 | 1,640,106 |
| | RIGHT OF WAY - 3053 - T | 443,953 | 644,760 | 566,338 | 489,021 | 577,224 |
| | EQUIPMENT MAINT - 3090 -T | 233,421 | 258,072 | 264,539 | 200,353 | 298,322 |
| | TOTAL - TRANSPORTATION | 2,757,827 | 6,146,159 | 2,193,221 | 1,353,403 | 2,515,651 |
| | DEVELOPMENT SRV - 1515 - PE | 244,460 | 397,867 | 1,282,651 | 454,716 | 277,046 |
| | TOTAL PHYSICAL ENVIRONMENT | 244,460 | 397,867 | 1,282,651 | 454,716 | 277,046 |
| | AUGUSTA SAVAGE CNT - 1214 - CR | 131,245 | 200,641 | 1,797,490 | 503,810 | 1,156,594 |
| | PARKS - 3072 - CR | 2,041,932 | 976,486 | 1,078,751 | 614,737 | 2,992,649 |
| | PARKS & REC PROG - 3073 - CR | 79,000 | 86,300 | 84,000 | 33,550 | 84,000 |
| | TOTAL - CULTURE & RECREATION | 2,252,177 | 1,263,428 | 2,960,242 | 1,152,096 | 4,233,243 |
| | INTERFUND TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 13,007,653 | 16,570,198 | 14,754,963 | 9,655,110 | 15,739,827 |
| 001-2420000 | FUND BAL - ENDING UNASSIGNED | 0 | 0 | 0 | 0 | 342,000 |
| | ENDING CASH | 324,312- | 738,476- | 0 | 43,934- | 0- |

**BUDGET APPROPRIATIONS - DETAIL**
**GENERAL FUND (RPT 50040)**

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | CITY COUNCIL | | | | | |
| | PERSONAL SERVICES | | | | | |
| 001-1111-5001100 | EXECUTIVE SALARIES | 31,400 | 31,000 | 31,205 | 25,900 | 31,200 |
| 001-1111-5002100 | FICA | 2,284 | 2,254 | 2,387 | 1,892 | 2,387 |
| 001-1111-5002200 | RETIREMENT | 17,921 | 18,191 | 18,311 | 12,805 | 11,731 |
| 001-1111-5002300 | LIFE/HEALTH INSURANCE | 1,686 | 1,719 | 1,378 | 757 | 908 |
| 001-1111-5002400 | WORKERS COMPENSATION | 89 | 99 | 106 | 104 | 112 |
| | TOTAL PERSONAL SERVICES | 53,380 | 53,263 | 53,388 | 41,457 | 46,338 |
| | OPERATING EXPENSES | | | | | |
| 001-1111-5003100 | PROFESSIONAL SERVICES | 22,000 | 0 | 0 | 0 | 0 |
| 001-1111-5003101 | MAINT SUPPORT/SOFTWARE | 766 | 899 | 1,006 | 0 | 0 |
| 001-1111-5004000 | TRAVEL & PER DIEM | 4,146 | 1,660 | 6,800 | 807 | 6,000 |
| 001-1111-5005100 | OFFICE SUPPLIES | 0 | 0 | 100 | 0 | 3,100 |
| 001-1111-5005200 | OPERATING SUPPLIES | 2,633 | 2,713 | 2,500 | 853 | 2,500 |
| 001-1111-5005400 | BOOKS, PUB, SUB & MEMBER... | 3,503 | 3,247 | 3,600 | 3,290 | 4,150 |
| 001-1111-5005410 | PROFESSIONAL DEVELOPMENT | 1,460 | 1,200 | 3,450 | 300 | 3,550 |
| 001-1111-5005600 | IT ALLOCATION | 0 | 0 | 0 | 0 | 9,408 |
| | TOTAL OPERATING EXPENSES | 34,507 | 9,718 | 17,456 | 5,250 | 28,708 |
| | CAPITAL OUTLAY | | | | | |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS | | | | | |
| | TOTAL TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 87,887 | 62,981 | 70,844 | 46,707 | 75,046 |

## BUDGET APPROPRIATIONS - DETAIL
## GENERAL FUND (RPT 50040)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | CITY CLERK | | | | | |
| | PERSONAL SERVICES | | | | | |
| 001-1211-5001200 | SALARIES | 78,089 | 79,299 | 83,449 | 66,627 | 84,083 |
| 001-1211-5002100 | FICA | 5,515 | 5,520 | 6,384 | 4,629 | 6,432 |
| 001-1211-5002200 | RETIREMENT | 22,302 | 27,374 | 28,806 | 22,532 | 27,949 |
| 001-1211-5002300 | LIFE/HEALTH INSURANCE | 30,742 | 31,829 | 24,100 | 20,479 | 25,313 |
| 001-1211-5002400 | WORKERS COMPENSATION | 207 | 233 | 248 | 243 | 262 |
| | TOTAL PERSONAL SERVICES | 136,856 | 144,256 | 142,987 | 114,511 | 144,039 |
| | OPERATING EXPENSES | | | | | |
| 001-1211-5003100 | PROFESSIONAL SERVICES | 360 | 360 | 361 | 60 | 361 |
| 001-1211-5003101 | MAINT SUPPORT/SOFTWARE | 666 | 32,665 | 348 | 0 | 0 |
| 001-1211-5003420 | CONT SERVICES | 16,495 | 14,703 | 20,270 | 19,908 | 20,535 |
| 001-1211-5004000 | TRAVEL & PER DIEM | 906 | 1,655 | 2,400 | 912 | 2,400 |
| 001-1211-5004100 | COMMUNICATIONS | 51 | 197 | 0 | 40 | 0 |
| 001-1211-5004610 | EQUIPMENT MAINTENANCE | 39,821 | 12,565 | 46,100 | 41,986 | 0 |
| 001-1211-5004700 | PRINTING & BINDING | 0 | 0 | 200 | 0 | 0 |
| 001-1211-5005100 | OFFICE SUPPLIES | 0 | 0 | 200 | 0 | 200 |
| 001-1211-5005200 | OPERATING SUPPLIES | 5,381 | 1,001 | 1,000 | 439 | 1,400 |
| 001-1211-5005400 | BOOKS, PUB, SUB & MEMBERS | 400 | 380 | 380 | 120 | 415 |
| 001-1211-5005403 | EAP PROGRAM | 0 | 0 | 40 | 30 | 40 |
| 001-1211-5005410 | PROFESSIONAL DEVELOPMENT | 4,936 | 4,055 | 1,700 | 1,350 | 4,575 |
| 001-1211-5005600 | IT ALLOCATION | 0 | 0 | 0 | 0 | 68,117 |
| | TOTAL OPERATING EXPENSES | 69,017 | 67,583 | 72,999 | 64,845 | 98,043 |
| | CAPITAL OUTLAY | | | | | |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS | | | | | |
| | TOTAL TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 205,873 | 211,838 | 215,986 | 179,356 | 242,081 |

**BUDGET APPROPRIATIONS - DETAIL**
**GENERAL FUND (RPT 50040)**

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | CITY MANAGER | | | | | |
| | PERSONAL SERVICES | | | | | |
| 001-1212-5001200 | SALARIES | 285,377 | 300,783 | 305,633 | 258,252 | 322,410 |
| 001-1212-5001400 | OVERTIME | 10,378 | 6,663 | 5,000 | 984 | 5,000 |
| 001-1212-5002100 | FICA | 21,397 | 22,006 | 23,763 | 18,727 | 25,047 |
| 001-1212-5002200 | RETIREMENT | 14,672 | 16,594 | 17,698 | 15,786 | 19,981 |
| 001-1212-5002230 | MANAGER'S OFFICE - RETIREMENT- | 25,468 | 26,799 | 26,013 | 22,263 | 27,749 |
| 001-1212-5002300 | LIFE/HEALTH INSURANCE | 40,517 | 66,386 | 54,510 | 40,096 | 50,981 |
| 001-1212-5002400 | WORKERS COMPENSATION | 800 | 897 | 955 | 936 | 1,008 |
| | TOTAL PERSONAL SERVICES | 398,609 | 440,128 | 433,573 | 357,042 | 452,175 |
| | OPERATING EXPENSES | | | | | |
| 001-1212-5003100 | PROFESSIONAL SERVICES | 1,710 | 2,482 | 1,200 | 180 | 1,200 |
| 001-1212-5003101 | MAINT SUPPORT/SOFTWARE | 2,929 | 2,692 | 2,100 | 0 | 0 |
| 001-1212-5004000 | TRAVEL & PER DIEM | 5,483 | 5,838 | 3,200 | 2,546 | 3,500 |
| 001-1212-5004100 | COMMUNICATIONS | 12,199 | 8,799 | 6,000 | 3,701 | 5,299 |
| 001-1212-5004110 | POSTAGE/FREIGHT | 460 | 0 | 0 | 0 | 0 |
| 001-1212-5005100 | OFFICE SUPPLIES | 543 | 0 | 800 | 41 | 1,000 |
| 001-1212-5005200 | OPERATING SUPPLIES | 4,255 | 13,109 | 4,100 | 6,235 | 2,044 |
| 001-1212-5005400 | BOOKS, PUB, SUBSCRIPTIONS | 1,903 | 2,669 | 2,400 | 1,325 | 2,400 |
| 001-1212-5005401 | WELLNESS MEMBERSHIP | 60 | 0 | 240 | 70 | 240 |
| 001-1212-5005403 | EAP PROGRAM | 230 | 352 | 86 | 61 | 86 |
| 001-1212-5005410 | PROFESSIONAL DEVELOPMENT | 2,045 | 1,545 | 2,000 | 307 | 3,000 |
| 001-1212-5005600 | IT ALLOCATION | 0 | 0 | 0 | 0 | 33,707 |
| | TOTAL OPERATING EXPENSES | 31,819 | 37,486 | 22,126 | 14,466 | 52,476 |
| | CAPITAL OUTLAY | | | | | |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS | | | | | |
| | TOTAL TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 430,428 | 477,614 | 455,699 | 371,508 | 504,650 |

## BUDGET APPROPRIATIONS - DETAIL
## GENERAL FUND (RPT 50040)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | HUMAN RESOURCES | | | | | |
| | PERSONAL SERVICES | | | | | |
| 001-1213-5001200 | SALARIES | 176,860 | 221,503 | 249,229 | 178,013 | 251,262 |
| 001-1213-5001300 | SALARIES-PART TIME | 32,269 | 55,939 | 32,517 | 26,967 | 32,515 |
| 001-1213-5001400 | OVERTIME | 1,932 | 0 | 500 | 0 | 500 |
| 001-1213-5002100 | FICA | 16,080 | 21,191 | 21,592 | 15,669 | 21,747 |
| 001-1213-5002200 | RETIREMENT | 48,172 | 62,863 | 63,218 | 48,178 | 62,972 |
| 001-1213-5002300 | LIFE/HEALTH INSURANCE | 24,994 | 26,876 | 31,909 | 23,830 | 38,587 |
| 001-1213-5002400 | WORKERS COMPENSATION | 533 | 599 | 637 | 624 | 672 |
| | TOTAL PERSONAL SERVICES | 300,840 | 388,970 | 399,601 | 293,282 | 408,256 |
| | OPERATING EXPENSES | | | | | |
| 001-1213-5003100 | PROFESSIONAL SERVICES | 2,581 | 36,247 | 5,000 | 20,234 | 5,000 |
| 001-1213-5003101 | MAINT SUPPORT/SOFTWARE | 1,113 | 2,361 | 2,000 | 0 | 0 |
| 001-1213-5003420 | CONTRACT SERVICES | 12,653 | 12,466 | 104,036 | 20,562 | 61,000 |
| 001-1213-5003421 | TEMPORARY LABOR | 0 | 18,763 | 0 | 19,789 | 10 |
| 001-1213-5004000 | TRAVEL & PER DIEM | 1,558 | 1,172 | 1,500 | 615 | 1,500 |
| 001-1213-5004100 | COMMUNICATIONS | 51 | 682 | 0 | 421 | 0 |
| 001-1213-5004910 | ADVERTISING | 0 | 63 | 200 | 128 | 200 |
| 001-1213-5005100 | OFFICE SUPPLIES | 0 | 0 | 500 | 0 | 500 |
| 001-1213-5005200 | OPERATING SUPPLIES | 3,528 | 37,798 | 1,050 | 7,446 | 5,000 |
| 001-1213-5005400 | BOOKS, PUB, SUB & MEMBERSHIPS | 123 | 0 | 900 | 776 | 900 |
| 001-1213-5005401 | WELLNESS MEMBERSHIP | 3,010 | 6,420 | 3,500 | 3,620 | 8,000 |
| 001-1213-5005403 | EAP PROGRAM | 0 | 0 | 0 | 167 | 223 |
| 001-1213-5005410 | PROFESSIONAL DEVELOPMENT | 0 | 650 | 1,500 | 1,315 | 1,500 |
| 001-1213-5005600 | IT ALLOCATION | 0 | 0 | 0 | 0 | 46,432 |
| | TOTAL OPERATING EXPENSES | 24,616 | 116,622 | 120,186 | 75,073 | 130,265 |
| | CAPITAL OUTLAY | | | | | |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS | | | | | |
| | TOTAL TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 325,456 | 505,591 | 519,787 | 368,355 | 538,520 |

## BUDGET APPROPRIATIONS - DETAIL
## GENERAL FUND (RPT 50040)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | AUGUSTA SAVAGE ARTS & COMM CNT | | | | | |
| | PERSONAL SERVICES | | | | | |
| 001-1214-5001300 | SALARIES-PART TIME | 55,297 | 51,678 | 52,242 | 42,481 | 52,759 |
| 001-1214-5002100 | FICA | 4,230 | 3,953 | 3,997 | 3,250 | 4,036 |
| 001-1214-5002200 | RETIREMENT | 6,841 | 7,252 | 7,121 | 8,775 | 8,763 |
| 001-1214-5002400 | WORKERS COMPENSATION | 2,726 | 3,090 | 3,290 | 3,224 | 3,472 |
| | TOTAL PERSONAL SERVICES | 69,094 | 65,973 | 66,649 | 57,730 | 69,030 |
| | OPERATING EXPENSES | | | | | |
| 001-1214-5003100 | PROFESSIONAL SERVICES | 90 | 222 | 6,000 | 0 | 6,000 |
| 001-1214-5003101 | MAINT SUPPORT/SOFTWARE | 0 | 0 | 2,000 | 0 | 0 |
| 001-1214-5004312 | UTILITIES | 26,299 | 32,219 | 29,000 | 24,514 | 29,000 |
| 001-1214-5004330 | UTILITIES - STORMWATER FEES | 0 | 0 | 0 | 307 | 0 |
| 001-1214-5004500 | INSURANCE | 12,788 | 18,325 | 19,241 | 20,022 | 21,283 |
| 001-1214-5004610 | AUGUSTA SAVAGE COMMUNITY CENTER - | 0 | 59 | 0 | 0 | 0 |
| 001-1214-5004642 | HOGANS GYM-OP/MTCE | 4,741 | 3,639 | 6,000 | 4,106 | 6,000 |
| 001-1214-5004644 | A. SAVAGE OP/MTCE | 7,474 | 5,003 | 5,000 | 3,360 | 5,000 |
| 001-1214-5004645 | AMI KIDS - OP/MTCE | 690 | 2,974 | 5,000 | 1,359 | 5,000 |
| 001-1214-5004646 | MENTORING CENTER - OP/MTCE | 778 | 424 | 3,000 | 5,702 | 5,000 |
| 001-1214-5004647 | FOOD PANTRY - OP/MTCE | 640 | 490 | 1,000 | 953 | 1,000 |
| 001-1214-5004648 | HEAD START - OP/MTCE | 27 | 311 | 1,000 | 25 | 1,000 |
| 001-1214-5005200 | OPERATING SUPPLIES | 894 | 5,241 | 6,000 | 2,354 | 4,000 |
| 001-1214-5005600 | IT ALLOCATION | 0 | 0 | 0 | 0 | 24,282 |
| | TOTAL OPERATING EXPENSES | 54,421 | 68,906 | 83,241 | 62,702 | 107,564 |
| | CAPITAL OUTLAY | | | | | |
| 001-1214-5006326 | IMPROVEMENTS | 7,730 | 65,762 | 1,647,600 | 383,377 | 980,000 |
| | TOTAL CAPITAL OUTLAY | 7,730 | 65,762 | 1,647,600 | 383,377 | 980,000 |
| | TRANSFERS | | | | | |
| | TOTAL TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 131,245 | 200,641 | 1,797,490 | 503,810 | 1,156,594 |

## BUDGET APPROPRIATIONS - DETAIL
## GENERAL FUND (RPT 50040)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | FINANCE | | | | | |
| | PERSONAL SERVICES | | | | | |
| 001-1313-5001200 | SALARIES | 265,963 | 220,694 | 293,769 | 214,755 | 303,893 |
| 001-1313-5001400 | OVERTIME | 341 | 2,167 | 1,500 | 0 | 1,500 |
| 001-1313-5002100 | FICA | 19,451 | 16,127 | 22,588 | 16,016 | 23,363 |
| 001-1313-5002200 | RETIREMENT | 57,057 | 45,647 | 68,166 | 51,005 | 70,700 |
| 001-1313-5002230 | RETIREMENT-NATIONWIDE | 0 | 1,806 | 4,030 | 3,165 | 4,038 |
| 001-1313-5002300 | LIFE/HEALTH INSURANCE | 49,236 | 39,913 | 69,886 | 29,175 | 43,890 |
| 001-1313-5002400 | WORKERS COMPENSATION | 682 | 765 | 814 | 798 | 859 |
| | TOTAL PERSONAL SERVICES | 392,728 | 327,118 | 460,753 | 314,913 | 448,243 |
| | OPERATING EXPENSES | | | | | |
| 001-1313-5003100 | PROFESSIONAL SERVICES | 19,753 | 66,020 | 21,260 | 6,263 | 20,000 |
| 001-1313-5003101 | MAINT SUPPORT/SOFTWARE | 13,033 | 15,079 | 56,000 | 45,350 | 24,521 |
| 001-1313-5003200 | ACCOUNTING & AUDITING | 13,800- | 30,761 | 19,950 | 19,603 | 33,875 |
| 001-1313-5003420 | TEMPORARY LABOR | 0 | 50,706 | 0 | 0 | 0 |
| 001-1313-5004000 | TRAVEL & PER DIEM | 5,029 | 3,332 | 5,000 | 3,036 | 9,200 |
| 001-1313-5004100 | COMMUNICATIONS | 4,145 | 544 | 5,000 | 963 | 0 |
| 001-1313-5004110 | POSTAGE/FREIGHT | 29 | 0 | 0 | 0 | 1,400 |
| 001-1313-5004610 | EQUIPMENT MAINTENANCE | 17 | 582 | 1,000 | 514 | 1,500 |
| 001-1313-5004910 | ADVERTISING | 0 | 1,279 | 0 | 0 | 500 |
| 001-1313-5005100 | OFFICE SUPPLIES | 1,595 | 1,355 | 2,000 | 310 | 2,000 |
| 001-1313-5005200 | OPERATING SUPPLIES | 1,251 | 14,149 | 3,000 | 6,391 | 6,120 |
| 001-1313-5005400 | BOOKS, PUB, SUB & MEMBERS | 340 | 300 | 1,190 | 397 | 3,240 |
| 001-1313-5005401 | WELLNESS MEMBERSHIP | 0 | 0 | 120 | 0 | 0 |
| 001-1313-5005403 | EAP PROGRAM | 583 | 388 | 125 | 98 | 132 |
| 001-1313-5005410 | PROFESSIONAL DEVELOPMENT | 4,975 | 3,533 | 8,000 | 2,582 | 6,500 |
| 001-1313-5005600 | IT ALLOCATION | 0 | 0 | 0 | 0 | 57,314 |
| | TOTAL OPERATING EXPENSES | 36,949 | 188,028 | 122,645 | 85,508 | 166,302 |
| | CAPITAL OUTLAY | | | | | |
| 001-1313-5006400 | EQUIPMENT | 4,918 | 0 | 0 | 0 | 0 |
| | TOTAL CAPITAL OUTLAY | 4,918 | 0 | 0 | 0 | 0 |
| | TRANSFERS | | | | | |
| | TOTAL TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 434,596 | 515,146 | 583,398 | 400,421 | 614,545 |

## BUDGET APPROPRIATIONS - DETAIL
## GENERAL FUND (RPT 50040)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | INFORMATION TECHNOLOGY | | | | | |
| | PERSONAL SERVICES | | | | | |
| 001-1314-5001200 | SALARIES | 135,964 | 170,690 | 195,546 | 154,088 | 0 |
| 001-1314-5001300 | SALARIES-PART TIME | 0 | 3,728 | 0 | 977 | 0 |
| 001-1314-5001400 | OVERTIME | 2,149 | 4,153 | 0 | 258 | 0 |
| 001-1314-5002100 | FICA | 9,692 | 12,682 | 14,959 | 11,000 | 0 |
| 001-1314-5002200 | RETIREMENT | 17,018 | 45,281 | 49,326 | 39,686 | 0 |
| 001-1314-5002300 | LIFE/HEALTH INSURANCE | 41,794 | 48,799 | 51,470 | 42,582 | 0 |
| 001-1314-5002400 | WORKERS COMPENSATION | 326 | 366 | 389 | 381 | 0 |
| | TOTAL PERSONAL SERVICES | 206,943 | 285,700 | 311,690 | 248,972 | 0 |
| | OPERATING EXPENSES | | | | | |
| 001-1314-5003100 | PROFESSIONAL SERVICES | 2,499 | 2,013 | 2,000 | 770 | 0 |
| 001-1314-5003101 | MAINT SUPPORT/SOFTWARE | 69,705 | 83,987 | 50,000 | 53,795 | 0 |
| 001-1314-5004000 | TRAVEL & PER DIEM | 0 | 90 | 0 | 44 | 0 |
| 001-1314-5004100 | COMMUNICATIONS | 0 | 0 | 0 | 14,952 | 0 |
| 001-1314-5005200 | OPERATING SUPPLIES | 11,376 | 18,110 | 20,000 | 3,469 | 0 |
| 001-1314-5005300 | OUTSIDE IT SERVICES | 0 | 0 | 500 | 0 | 0 |
| 001-1314-5005400 | BOOKS, PUB, SUB & MEMBERSHIPS | 0 | 0 | 0 | 300 | 0 |
| 001-1314-5005401 | WELLNESS MEMBERSHIP | 30 | 0 | 120 | 30 | 0 |
| 001-1314-5005403 | EAP PROGRAM | 77 | 40 | 38 | 30 | 0 |
| 001-1314-5005410 | PROFESSIONAL DEVELOPMENT / TRAINING | 0 | 0 | 0 | 625 | 0 |
| | TOTAL OPERATING EXPENSES | 83,687 | 104,241 | 72,658 | 74,015 | 0 |
| | CAPITAL OUTLAY | | | | | |
| 001-1314-5006400 | EQUIPMENT | 8,279 | 63,443 | 45,000 | 15,708 | 0 |
| | TOTAL CAPITAL OUTLAY | 8,279 | 63,443 | 45,000 | 15,708 | 0 |
| | TRANSFERS | | | | | |
| | TOTAL TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 298,909 | 453,383 | 429,348 | 338,695 | 0 |

## BUDGET APPROPRIATIONS - DETAIL
## GENERAL FUND (RPT 50040)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | GENERAL SERVICES | | | | | |
| | PERSONAL SERVICES | | | | | |
| 001-1319-5001400 | OVERTIME | 0 | 6,863 | 0 | 33,972 | 76,140 |
| 001-1319-5002100 | FICA/MED EXP | 0 | 249 | 0 | 1,122 | 0 |
| 001-1319-5002230 | NATIONWIDE RETIREMENT | 0 | 546 | 0 | 2,092 | 0 |
| 001-1319-5002300 | GENERAL SERVICES - LIFE/HEALTH INS | 0 | 322 | 0 | 2,300 | 0 |
| | TOTAL PERSONAL SERVICES | 0 | 7,980 | 0 | 39,487 | 76,140 |
| | OPERATING EXPENSES | | | | | |
| 001-1319-5003100 | PROFESSIONAL SERVICES | 31,846 | 8,966 | 42,090 | 14,602 | 0 |
| 001-1319-5003101 | MAINT SUPPORT/SOFTWARE | 0 | 6,615 | 0 | 29 | 0 |
| 001-1319-5003200 | ACCOUNTING & AUDITING | 0 | 0 | 6,825 | 0 | 0 |
| 001-1319-5003423 | SPECIAL EVENTS - SOUL FOOD / MORE | 102,610 | 186,572 | 150,000 | 14,761 | 12,400 |
| 001-1319-5003425 | DONATIONS SPECIAL EVENT EXPENSES | 18,751 | 0 | 0 | 0 | 0 |
| 001-1319-5003500 | SEPCIAL EVENTS - FOOD TRUCK FRIDAY | 0 | 0 | 0 | 32,863 | 57,450 |
| 001-1319-5003525 | SPECIAL EVENTS - RIVERFEST EXPENSE | 0 | 10,663 | 11,967 | 31,603 | 40,100 |
| 001-1319-5003550 | SPECIAL EVENTS - CHRISTMAS EXPENSE | 0 | 5,833 | 0 | 28,244 | 0 |
| 001-1319-5003555 | SPECIAL EVENTS - CHRISTMAS FESTIVAL | 0 | 0 | 0 | 0 | 1,830 |
| 001-1319-5003560 | SPECIAL EVENTS - PARADE OF TREES | 0 | 0 | 0 | 0 | 8,045 |
| 001-1319-5003565 | SPECIAL EVENTS - CHRISTMAS PARADE | 0 | 0 | 0 | 0 | 12,100 |
| 001-1319-5003575 | SPECIAL EVENTS - 150TH CELEBRATION | 0 | 16,631 | 4,000 | 18,211 | 0 |
| 001-1319-5004000 | TRAVEL & PER DIEM | 0 | 0 | 0 | 1,036 | 0 |
| 001-1319-5004100 | COMMUNICATIONS | 104,897 | 129,858 | 120,000 | 53,964 | 0 |
| 001-1319-5004110 | POSTAGE/FREIGHT | 24,376 | 688 | 6,100 | 1,392 | 6,000 |
| 001-1319-5004300 | UTILITIES-ELECTRIC | 25,730 | 26,328 | 24,000 | 20,503 | 35,000 |
| 001-1319-5004320 | UTILITIES - WATER/SEWER | 15,349 | 20,019 | 20,000 | 13,815 | 24,000 |
| 001-1319-5004330 | STORMWATER FEES | 14,112 | 13,525 | 5,000 | 29,884 | 35,000 |
| 001-1319-5004500 | INSURANCE | 51,984 | 73,915 | 75,698 | 92,813 | 83,730 |
| 001-1319-5004610 | EQUIPMENT MAINTENANCE | 19,614 | 6,930 | 7,000 | 3,755 | 15,000 |
| 001-1319-5004640 | BUILDING MAINTENANCE | 68,384 | 30,903 | 60,000 | 13,287 | 60,000 |
| 001-1319-5004900 | OTHER CURRENT CHARGES | 0 | 25 | 0 | 0 | 0 |
| 001-1319-5004910 | ADVERTISING | 2,866 | 1,342 | 3,000 | 1,101 | 0 |
| 001-1319-5005100 | OFFICE SUPPLIES | 47 | 1,263 | 3,000 | 17 | 0 |
| 001-1319-5005200 | OPERATING SUPPLIES | 1,854 | 14,764 | 20,000 | 11,698 | 20,000 |
| 001-1319-5005211 | DONATIONS | 0 | 0 | 0 | 300 | 0 |
| 001-1319-5005400 | BOOKS, PUB, SUB & MEMBERSHIPS | 90 | 699 | 1,000 | 445 | 0 |
| 001-1319-5005600 | IT ALLOCATION | 0 | 0 | 0 | 0 | 102,084 |
| | TOTAL OPERATING EXPENSES | 482,511 | 555,537 | 559,680 | 384,322 | 512,739 |
| | CAPITAL OUTLAY | | | | | |
| 001-1319-5006220 | BUILDING IMPROVEMENTS | 0 | 0 | 184,490 | 0 | 100,000 |
| 001-1319-5006400 | INFORMATION TECHNOLOGY | 117,933 | 0 | 0 | 0 | 0 |
| 001-1319-5006500 | CAPITAL OUTLAY-GENERAL FUND | 4,275 | 0 | 0 | 0 | 0 |
| | TOTAL CAPITAL OUTLAY | 122,208 | 0 | 184,490 | 0 | 100,000 |
| | TRANSFERS | | | | | |

**BUDGET APPROPRIATIONS - DETAIL**
**GENERAL FUND (RPT 50040)**

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| 001-1319-5009992 | CONTINGENCY | 26,861 | 0 | 0 | 0 | 0 |
| 001-1319-5009998 | TRANSFERS OUT | 0 | 0 | 0 | 0 | 58,000 |
| | TOTAL TRANSFERS | 26,861 | 0 | 0 | 0 | 58,000 |
| | TOTAL EXPENDITURES | 631,580 | 563,517 | 744,170 | 423,809 | 746,879 |

## BUDGET APPROPRIATIONS - DETAIL
## GENERAL FUND (RPT 50040)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | CITY ATTORNEY | | | | | |
| | PERSONAL SERVICES | | | | | |
| 001-1414-5001200 | SALARIES | 78,746 | 83,153 | 86,918 | 68,136 | 91,160 |
| 001-1414-5002100 | FICA | 5,823 | 6,138 | 6,649 | 5,043 | 6,974 |
| 001-1414-5002210 | RETIREMENT-ICMA | 11,812 | 12,473 | 13,038 | 10,220 | 13,674 |
| 001-1414-5002300 | LIFE/HEALTH INSURANCE | 32,406 | 33,870 | 25,583 | 25,969 | 33,044 |
| 001-1414-5002400 | WORKERS COMPENSATION | 207 | 233 | 248 | 243 | 262 |
| | TOTAL PERSONAL SERVICES | 128,995 | 135,867 | 132,436 | 109,611 | 145,114 |
| | OPERATING EXPENSES | | | | | |
| 001-1414-5003100 | PROFESSIONAL SERVICES | 12,858 | 3,773 | 36,361 | 21,925 | 36,361 |
| 001-1414-5003101 | MAINT SUPPORT/SOFTWARE | 239 | 268 | 300 | 0 | 0 |
| 001-1414-5003102 | LITIGATION EXPENSES | 225,907 | 64,572 | 0 | 5,070 | 0 |
| 001-1414-5004000 | TRAVEL & PER DIEM | 0 | 0 | 1,500 | 0 | 1,500 |
| 001-1414-5005200 | OPERATING SUPPLIES | 2,400 | 2,400 | 3,600 | 2,700 | 3,600 |
| 001-1414-5005400 | BOOKS, PUB, SUB & MEMBERSHIPS | 0 | 0 | 100 | 0 | 100 |
| 001-1414-5005403 | EAP PROGRAM | 77 | 40 | 38 | 30 | 38 |
| 001-1414-5005410 | PROFESSIONAL DEVELOPMENT | 50 | 670 | 1,500 | 400 | 1,500 |
| 001-1414-5005600 | IT ALLOCATION | 0 | 0 | 0 | 0 | 2,840 |
| | TOTAL OPERATING EXPENSES | 241,530 | 71,722 | 43,399 | 30,125 | 45,939 |
| | CAPITAL OUTLAY | | | | | |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS | | | | | |
| | TOTAL TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 370,525 | 207,589 | 175,835 | 139,736 | 191,053 |

## BUDGET APPROPRIATIONS - DETAIL
## GENERAL FUND (RPT 50040)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | DEVELOPMENT SERVICES | | | | | |
| | PERSONAL SERVICES | | | | | |
| 001-1515-5001200 | SALARIES | 82,434 | 121,132 | 135,941 | 112,189 | 138,901 |
| 001-1515-5001400 | OVERTIME | 1,254 | 805 | 0 | 0 | 0 |
| 001-1515-5002100 | FICA | 6,374 | 9,315 | 10,400 | 8,630 | 10,626 |
| 001-1515-5002200 | RETIREMENT | 22,344 | 29,444 | 30,987 | 25,330 | 31,063 |
| 001-1515-5002300 | LIFE/HEALTH INSURANCE | 6,256 | 7,236 | 5,467 | 4,526 | 6,124 |
| 001-1515-5002400 | WORKERS COMPENSATION | 207 | 233 | 248 | 243 | 262 |
| | TOTAL PERSONAL SERVICES | 118,869 | 168,165 | 183,043 | 150,918 | 186,976 |
| | OPERATING EXPENSES | | | | | |
| 001-1515-5003100 | PROFESSIONAL SERVICES | 101,897 | 86,492 | 53,661 | 14,513 | 53,661 |
| 001-1515-5003101 | MAINT SUPPORT/SOFTWARE | 4,238 | 2,790 | 11,333 | 5,672 | 0 |
| 001-1515-5003102 | Non-Capital Equipment | 0 | 3,264 | 0 | 0 | 0 |
| 001-1515-5003114 | PROF SERV-MATCH PILOT GRANT | 0 | 7,399 | 25,000 | 0 | 0 |
| 001-1515-5004000 | TRAVEL & PER DIEM | 0 | 590 | 1,000 | 0 | 1,000 |
| 001-1515-5004100 | COMMUNICATIONS | 4,096 | 219 | 0 | 356 | 0 |
| 001-1515-5004110 | POSTAGE/FREIGHT | 441 | 182 | 400 | 578 | 400 |
| 001-1515-5004620 | VEHICLE MAINTENANCE | 0 | 140 | 0 | 0 | 0 |
| 001-1515-5004910 | ADVERTISING | 11,251 | 11,674 | 4,000 | 2,675 | 4,000 |
| 001-1515-5005100 | OFFICE SUPPLIES | 112 | 368 | 500 | 304 | 500 |
| 001-1515-5005200 | OPERATING SUPPLIES | 1,438 | 7,023 | 500 | 1,062 | 0 |
| 001-1515-5005230 | VEHICLE FUEL | 0 | 0 | 75 | 60 | 0 |
| 001-1515-5005400 | BOOKS, PUB, SUB & MEMBERSHIPS | 50 | 835 | 500 | 255 | 0 |
| 001-1515-5005401 | WELLNESS MEMBERSHIP | 15 | 0 | 120 | 10 | 120 |
| 001-1515-5005403 | EAP PROGRAM | 38 | 20 | 19 | 15 | 19 |
| 001-1515-5005410 | PROFESSIONAL DEVELOPMENT | 2,016 | 2,172 | 2,500 | 245 | 2,500 |
| 001-1515-5005600 | IT ALLOCATION | 0 | 0 | 0 | 0 | 27,871 |
| | TOTAL OPERATING EXPENSES | 125,591 | 123,167 | 99,608 | 25,746 | 90,071 |
| | CAPITAL OUTLAY | | | | | |
| 001-1515-5006431 | VEHICLES | 0 | 27,784 | 0 | 0 | 0 |
| 001-1515-5006500 | CAPITAL OUTLAY | 0 | 78,750 | 1,000,000 | 278,052 | 0 |
| | TOTAL CAPITAL OUTLAY | 0 | 106,534 | 1,000,000 | 278,052 | 0 |
| | TRANSFERS | | | | | |
| | TOTAL TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 244,460 | 397,867 | 1,282,651 | 454,716 | 277,046 |

## BUDGET APPROPRIATIONS - DETAIL
## GENERAL FUND (RPT 50040)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | CODE ENFORCEMENT | | | | | |
| | PERSONAL SERVICES | | | | | |
| 001-1517-5001200 | SALARIES | 52,439 | 47,751 | 57,128 | 31,728 | 54,995 |
| 001-1517-5002100 | FICA | 3,945 | 3,620 | 4,347 | 2,170 | 4,207 |
| 001-1517-5002200 | RETIREMENT | 6,484 | 6,486 | 8,288 | 4,341 | 7,716 |
| 001-1517-5002300 | LIFE/HEALTH INSURANCE | 11,442 | 11,428 | 10,708 | 11,193 | 26,456 |
| 001-1517-5002400 | WORKERS COMPENSATION | 1,482 | 1,661 | 1,769 | 1,734 | 1,867 |
| | TOTAL PERSONAL SERVICES | 75,792 | 70,947 | 82,241 | 51,165 | 95,241 |
| | OPERATING EXPENSES | | | | | |
| 001-1517-5003100 | PROFESSIONAL SERVICES | 370 | 360 | 5,000 | 531 | 5,000 |
| 001-1517-5003101 | MAINT SUPPORT/SOFTWARE | 1,488 | 268 | 240 | 0 | 0 |
| 001-1517-5003111 | MAGISTRATE EXPENSES | 88 | 0 | 1,250 | 500 | 1,250 |
| 001-1517-5004000 | TRAVEL & PER DIEM | 1,741 | 1,165 | 1,000 | 756 | 1,000 |
| 001-1517-5004100 | COMMUNICATIONS | 444 | 1,221 | 900 | 503 | 0 |
| 001-1517-5004500 | INSURANCE | 405 | 581 | 610 | 635 | 675 |
| 001-1517-5004620 | VEHICLE MAINTENANCE | 55 | 800 | 250 | 333 | 250 |
| 001-1517-5005100 | OFFICE SUPPLIES | 363 | 132 | 300 | 0 | 300 |
| 001-1517-5005200 | OPERATING SUPPLIES | 3,206 | 492 | 1,000 | 987 | 1,000 |
| 001-1517-5005230 | VEHICLE FUEL | 769 | 732 | 1,000 | 201 | 1,000 |
| 001-1517-5005400 | BOOKS, PUB, SUB & MEMBERSHIPS | 141 | 0 | 500 | 84 | 500 |
| 001-1517-5005410 | PROFESSIONAL DEVELOPMENT | 1,099 | 590 | 1,500 | 650 | 1,000 |
| 001-1517-5005500 | DEMOLITION | 0 | 10,100 | 20,000 | 0 | 20,000 |
| 001-1517-5005600 | IT ALLOCATION | 0 | 0 | 0 | 0 | 6,838 |
| | TOTAL OPERATING EXPENSES | 10,171 | 16,442 | 33,550 | 5,179 | 38,813 |
| | CAPITAL OUTLAY | | | | | |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS | | | | | |
| | TOTAL TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | | 3,246,921 | 3,683,556 | 6,391,000 | 3,283,458 | 4,480,468 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 |

## BUDGET APPROPRIATIONS - DETAIL
## GENERAL FUND (RPT 50040)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | PERSONAL SERVICES | | | | | |
| | POLICE-SWORN OFFICERS | | | | | |
| 001-2021-5001200 | SALARIES | 1,701,079 | 1,808,861 | 1,817,180 | 1,569,643 | 1,803,784 |
| 001-2021-5001300 | SALARIES-PART TIME | 53,110 | 99,526 | 97,650 | 68,397 | 102,000 |
| 001-2021-5001400 | OVERTIME | 124,577 | 160,290 | 130,000 | 102,839 | 130,000 |
| 001-2021-5001500 | INCENTIVE | 18,215 | 33,713 | 20,000 | 19,527 | 23,000 |
| 001-2021-5002100 | FICA | 140,449 | 155,569 | 157,959 | 132,978 | 169,185 |
| 001-2021-5002200 | RETIREMENT | 506,319 | 576,252 | 394,804 | 318,178 | 449,281 |
| 001-2021-5002300 | LIFE/HEALTH INSURANCE | 366,222 | 396,467 | 328,660 | 290,170 | 374,406 |
| 001-2021-5002400 | WORKERS COMPENSATION | 87,009 | 98,338 | 104,411 | 102,318 | 110,173 |
| | TOTAL-SWORN OFFICERS | 2,996,980 | 3,329,015 | 3,050,664 | 2,604,051 | 3,161,829 |
| | POLICE-DISPATCHERS | | | | | |
| 001-2022-5001200 | SALARIES | 0 | 0 | 0 | 0 | 337,991 |
| 001-2021-5001311 | SALARIES-DISPATCH | 232,598 | 263,053 | 232,625 | 203,234 | 0 |
| 001-2022-5001300 | SALARIES-PART TIME | 0 | 0 | 0 | 0 | 70,544 |
| 001-2021-5001301 | PART TIME DISPATCHER | 17,934 | 37,003 | 90,318 | 51,801 | 0 |
| 001-2022-5001400 | OVERTIME-DISPATCH | 0 | 0 | 0 | 0 | 35,000 |
| 001-2021-5001411 | OVERTIME-DISPATCH | 52,281 | 55,284 | 35,000 | 32,175 | 0 |
| 001-2022-5002100 | FICA | 0 | 0 | 0 | 0 | 33,930 |
| 001-2021-5002111 | FICA-DISPATCH | 22,705 | 26,888 | 27,383 | 22,126 | 0 |
| 001-2022-5002200 | RETIREMENT | 0 | 0 | 0 | 0 | 52,497 |
| 001-2021-5002221 | FRS RETIREMENT-DISPATCH | 21,370 | 30,253 | 33,941 | 27,051 | 0 |
| 001-2021-5002231 | NATIONWIDE RETIREMENT-DISPATCH | 10,059 | 9,540 | 12,310 | 7,641 | 0 |
| 001-2022-5002300 | LIFE/HEALTH INSURANCE | 0 | 0 | 0 | 0 | 55,619 |
| 001-2021-5002311 | HEALTH INS-DISPATCH | 44,961 | 35,273 | 22,715 | 28,020 | 0 |
| 001-2021-5002411 | WORKERS COMP-DISPATCH | 830 | 0 | 0 | 0 | 0 |
| | TOTAL DISPATCHERS | 402,738 | 457,294 | 454,292 | 372,047 | 585,582 |
| | POLICE-CIVILIANS | | | | | |
| 001-2023-5001200 | SALARIES | 0 | 0 | 0 | 0 | 136,843 |
| 001-2023-5001300 | SALARIES-PART TIME | 0 | 0 | 0 | 0 | 12,830 |
| 001-2021-5001302 | PART TIME CROSSING GUARDS | 11,353 | 11,408 | 11,554 | 10,408 | 0 |
| 001-2023-5002100 | FICA | 0 | 0 | 0 | 0 | 11,450 |
| 001-2023-5002200 | RETIREMENT | 0 | 0 | 0 | 0 | 30,109 |
| 001-2023-5002300 | LIFE/HEALTH INSURANCE | 0 | 0 | 0 | 0 | 27,065 |
| 001-2021-5002110 | FICA-CROSSING GUARDS | 868 | 873 | 884 | 796 | 0 |
| 001-2021-5002209 | RETIREMENT-CROSSING GUARD | 1,046 | 1,152 | 1,575 | 1,067 | 0 |
| 001-2021-5002220 | RETIREMENT-FLA LEAGUE | 17,026 | 23,975 | 22,000 | 24,074 | 0 |
| 001-2021-5002415 | WORKS COMP-CROSSING GUARDS | 682 | 0 | 0 | 0 | 0 |
| | TOTAL-CIVILIANS | 30,975 | 37,407 | 36,013 | 36,345 | 218,299 |
| | TOTAL PERSONAL SERVICES | 3,430,693 | 3,823,716 | 3,540,970 | 3,012,443 | 3,965,710 |
| | OPERATING EXPENSES | | | | | |

**BUDGET APPROPRIATIONS - DETAIL**
**GENERAL FUND (RPT 50040)**

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| 001-2021-5003100 | PROFESSIONAL SERVICES | 13,983 | 33,560 | 4,400 | 5,138 | 7,500 |
| 001-2021-5003101 | MAINT SUPPORT/SOFTWARE | 67,117 | 62,891 | 66,059 | 52,467 | 5,000 |
| 001-2021-5003420 | CONTRACT SERVICES | 46,105 | 41,206 | 53,050 | 44,241 | 53,991 |
| 001-2021-5003425 | SPECIAL EVENT EXPENSES - POLICE | 0 | 25,189 | 30,000 | 25,782 | 43,000 |
| 001-2021-5004000 | TRAVEL & PER DIEM | 16,298 | 4,716 | 10,000 | 4,246 | 8,500 |
| 001-2021-5004100 | COMMUNICATIONS | 36,114 | 68,813 | 52,000 | 52,753 | 0 |
| 001-2021-5004110 | POSTAGE/FREIGHT | 1,181 | 394 | 1,000 | 774 | 750 |
| 001-2021-5004300 | UTILITIES-ELECTRIC | 30,943 | 30,832 | 30,000 | 24,982 | 36,000 |
| 001-2021-5004320 | UTILITIES - WATER/SEWER | 3,297 | 8,292 | 5,000 | 2,774 | 9,484 |
| 001-2021-5004330 | UTILITIES - STORMWATER | 0 | 0 | 0 | 457 | 0 |
| 001-2021-5004500 | INSURANCE | 62,882 | 90,105 | 94,611 | 100,462 | 104,650 |
| 001-2021-5004610 | EQUIPMENT MAINTENANCE | 6,495 | 1,814 | 4,000 | 1,851 | 5,500 |
| 001-2021-5004615 | RED LIGHT CAMERA/RENT/FEE | 276,490 | 256,412 | 260,000 | 176,668 | 260,000 |
| 001-2021-5004616 | RED LIGHT CAMERA LEGAL FEES | 0 | 0 | 3,000 | 0 | 3,000 |
| 001-2021-5004620 | VEHICLE MAINTENANCE | 41,974 | 54,300 | 30,000 | 25,114 | 37,000 |
| 001-2021-5004640 | BUILDING MAINTENANCE | 18,117 | 19,777 | 20,000 | 4,351 | 40,600 |
| 001-2021-5004700 | PRINTING & BINDING | 4,060 | 3,377 | 2,000 | 1,339 | 3,000 |
| 001-2021-5004910 | ADVERTISING | 204 | 350 | 150 | 120 | 500 |
| 001-2021-5005100 | OFFICE SUPPLIES | 3,668 | 3,578 | 3,000 | 1,155 | 3,000 |
| 001-2021-5005200 | OPERATING SUPPLIES | 37,982 | 63,607 | 40,000 | 29,593 | 25,450 |
| 001-2021-5005210 | OPERATING EXP FOR STATION DOG | 0 | 0 | 0 | 707 | 0 |
| 001-2021-5005215 | EVIDENCE | 0 | 0 | 0 | 0 | 5,100 |
| 001-2021-5005216 | K-9 | 0 | 0 | 0 | 0 | 5,100 |
| 001-2021-5005217 | AMMUNITION | 0 | 0 | 0 | 0 | 8,000 |
| 001-2021-5005220 | UNIFORMS | 24,187 | 45,164 | 24,000 | 19,394 | 32,635 |
| 001-2021-5005221 | VESTS-USDOJ GRANT | 0 | 165 | 0 | 0 | 0 |
| 001-2021-5005230 | VEHICLE FUEL | 71,720 | 81,951 | 75,000 | 54,795 | 80,000 |
| 001-2021-5005400 | BOOKS, PUB, SUB & MEMBERSHIPS | 1,650 | 2,220 | 1,625 | 1,368 | 2,000 |
| 001-2021-5005401 | WELLNESS MEMBERSHIP | 540 | 0 | 2,520 | 440 | 0 |
| 001-2021-5005403 | EAP | 1,766 | 685 | 0 | 696 | 930 |
| 001-2021-5005410 | PROFESSIONAL DEVELOPMENT | 5,460 | 29,744 | 20,000 | 12,953 | 30,775 |
| 001-2021-5005445 | COMMUNITY AFFAIRS | 120 | 7,853 | 1,000 | 1,000 | 10,000 |
| 001-2021-5005600 | IT ALLOCATION | 0 | 0 | 0 | 0 | 367,515 |
| | TOTAL OPERATING EXPENSES | 772,353 | 936,995 | 832,415 | 645,619 | 1,188,980 |
| | CAPITAL OUTLAY | | | | | |
| 001-2021-5006220 | BUILDING IMPROVEMENTS | 19,890 | 0 | 77,480 | 35,635 | 0 |
| 001-2021-5006400 | EQUIPMENT | 278,663 | 360,957 | 182,307 | 131,295 | 166,283 |
| 001-2021-5006431 | VEHICLES | 104,703 | 263,000 | 207,609 | 210,037 | 186,154 |
| 001-2021-5006443 | EQUIPMENT | 142,399 | 0 | 7,736 | 7,441 | 0 |
| | TOTAL CAPITAL OUTLAY | 545,655 | 623,957 | 475,132 | 384,408 | 352,437 |
| | TRANSFERS | | | | | |
| 001-2021-5009998 | TRANSFERS OUT | 133,272 | 159,968 | 159,474 | 327,493 | 159,932 |
| | TOTAL TRANSFERS | 133,272 | 159,968 | 159,474 | 327,493 | 159,932 |
| | TOTAL EXPENDITURES | 4,881,973 | 5,544,636 | 5,007,991 | 4,369,963 | 5,667,059 |

**BUDGET APPROPRIATIONS - DETAIL**
**GENERAL FUND (RPT 50040)**

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | PUBLIC WORKS | | | | | |
| | PERSONAL SERVICES | | | | | |
| 001-3052-5001200 | SALARIES | 259,661 | 312,659 | 279,320 | 235,914 | 279,102 |
| 001-3052-5001300 | PUBLIC WORKS - SALARIES-PART TIME | 45,767 | 56,385 | 52,731 | 45,613 | 54,288 |
| 001-3052-5001400 | OVERTIME | 15,796 | 7,007 | 6,200 | 1,423 | 6,200 |
| 001-3052-5002100 | FICA | 23,430 | 26,880 | 25,876 | 21,874 | 25,979 |
| 001-3052-5002200 | RETIREMENT | 42,678 | 48,427 | 45,940 | 38,671 | 47,644 |
| 001-3052-5002230 | RETIREMENT-NATIONWIDE | 20 | 0 | 0 | 0 | 0 |
| 001-3052-5002300 | LIFE/HEALTH INSURANCE | 81,085 | 85,205 | 72,183 | 40,703 | 46,086 |
| 001-3052-5002400 | WORKERS COMPENSATION | 29,369 | 33,092 | 35,240 | 34,534 | 37,185 |
| | TOTAL PERSONAL SERVICES | 497,806 | 569,655 | 517,490 | 418,732 | 496,483 |
| | OPERATING EXPENSES | | | | | |
| 001-3052-5003100 | PROFESSIONAL SERVICES | 5,620 | 3,811 | 7,212 | 1,659 | 7,212 |
| 001-3052-5003101 | MAINT SUPPORT/SOFTWARE | 3,718 | 2,859 | 9,574 | 0 | 0 |
| 001-3052-5003420 | CONT SERVICES | 0 | 363 | 0 | 0 | 0 |
| 001-3052-5004000 | TRAVEL & PER DIEM | 0 | 555 | 200 | 550 | 200 |
| 001-3052-5004100 | COMMUNICATIONS | 4,087 | 138- | 4,500 | 6,667 | 0 |
| 001-3052-5004110 | POSTAGE/FREIGHT | 80 | 408 | 200 | 0 | 200 |
| 001-3052-5004200 | TREE MAINTENANCE | 29,600 | 20,000 | 30,000 | 19,700 | 30,000 |
| 001-3052-5004300 | UTILITIES-ELECTRIC | 8,590 | 8,754 | 16,000 | 6,917 | 16,000 |
| 001-3052-5004310 | UTILITIES-STREET LIGHTS | 112,941 | 114,299 | 99,000 | 83,592 | 99,000 |
| 001-3052-5004320 | UTILITIES - WATER/SEWER | 2,146 | 2,347 | 2,000 | 1,858 | 2,000 |
| 001-3052-5004330 | UTILITIES - STORMWATER | 0 | 0 | 0 | 7 | 0 |
| 001-3052-5004500 | INSURANCE | 16,875 | 24,180 | 25,389 | 26,420 | 28,083 |
| 001-3052-5004610 | EQUIPMENT MAINTENANCE | 1,736 | 16,784 | 10,000 | 1,880 | 10,000 |
| 001-3052-5004611 | RAILROAD SIGNAL MAINT | 21,083 | 0 | 15,000 | 0 | 22,000 |
| 001-3052-5004613 | TRAFFIC SIGNAL MAINT | 9,192 | 15,220 | 37,172 | 6,975 | 42,244 |
| 001-3052-5004620 | VEHICLE MAINTENANCE | 12,056 | 21,456 | 15,000 | 10,409 | 15,000 |
| 001-3052-5004640 | BUILDING MAINTENANCE | 4,851 | 33,220 | 15,000 | 5,663 | 16,000 |
| 001-3052-5004910 | ADVERTISING | 722 | 0 | 200 | 0 | 200 |
| 001-3052-5005100 | OFFICE SUPPLIES | 418 | 497 | 750 | 134 | 750 |
| 001-3052-5005200 | OPERATING SUPPLIES | 31,017 | 106,015 | 40,000 | 34,489 | 40,000 |
| 001-3052-5005210 | STORM EXPENSES | 0 | 0 | 0 | 91 | 0 |
| 001-3052-5005220 | UNIFORMS | 915 | 1,535 | 2,100 | 1,371 | 2,100 |
| 001-3052-5005230 | VEHICLE FUEL | 17,445 | 21,585 | 13,000 | 11,842 | 16,000 |
| 001-3052-5005310 | STREET MAINTENANCE | 14,099 | 96,952 | 15,000 | 7,973 | 15,000 |
| 001-3052-5005330 | LANDFILL FEES - STREETS | 711 | 537 | 3,000 | 0 | 3,000 |
| 001-3052-5005332 | WEED CONTROL | 600 | 0 | 0 | 0 | 0 |
| 001-3052-5005400 | BOOKS, PUB, SUB & MEMBERSHIPS | 50 | 0 | 500 | 0 | 500 |
| 001-3052-5005401 | WELLNESS MEMBERSHIP | 90 | 0 | 300 | 125 | 300 |
| 001-3052-5005403 | EAP PROGRAM | 513 | 266 | 257 | 202 | 257 |
| 001-3052-5005410 | PROFESSIONAL DEVELOPMENT | 5,371 | 1,011 | 3,500 | 21- | 3,500 |
| 001-3052-5005600 | IT ALLOCATION | 0 | 0 | 0 | 0 | 94,076 |
| | TOTAL OPERATING EXPENSES | 304,528 | 492,519 | 364,854 | 228,505 | 463,622 |
| | CAPITAL OUTLAY | | | | | |

## BUDGET APPROPRIATIONS - DETAIL
## GENERAL FUND (RPT 50040)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| 001-3052-5006200 | BUILDINGS | 18,644 | 30,000 | 0 | 0 | 0 |
| 001-3052-5006300 | IMPROVEMENTS OTHER THAN BLDGS | 976,694 | 3,240,492 | 0 | 0 | 0 |
| 001-3052-5006304 | PAVEMENT MARKINGS | 1,929 | 0 | 5,000 | 329 | 5,000 |
| 001-3052-5006370 | STREET PAVING | 62,859 | 0 | 0 | 0 | 200,000 |
| 001-3052-5006380 | DIRT TO PAVE (5 CENT GAS TAX) | 44,000 | 50,895 | 400,000 | 0 | 400,000 |
| 001-3052-5006400 | EQUIPMENT | 5,938 | 109,249 | 0 | 0 | 0 |
| 001-3052-5006431 | VEHICLES | 0 | 66,289 | 0 | 0 | 0 |
| 001-3052-5006493 | SIGN PROGRAM | 14,934 | 0 | 30,000 | 8,728 | 30,000 |
| 001-3052-5006495 | SIDEWALK PROGRAM | 102,915 | 684,228 | 45,000 | 7,736 | 45,000 |
| | TOTAL CAPITAL OUTLAY | 1,227,912 | 4,181,153 | 480,000 | 16,793 | 680,000 |
| | TRANSFERS | | | | | |
| 001-3052-5009998 | TRANSFERS OUT | 50,207 | 0 | 0 | 0 | 0 |
| | TOTAL TRANSFERS | 50,207 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 2,080,453 | 5,243,327 | 1,362,344 | 664,029 | 1,640,106 |

## BUDGET APPROPRIATIONS - DETAIL
## GENERAL FUND (RPT 50040)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | RIGHT-OF-WAY MAINTENANCE | | | | | |
| | PERSONAL SERVICES | | | | | |
| 001-3053-5001200 | SALARIES | 253,707 | 319,790 | 289,535 | 255,834 | 303,410 |
| 001-3053-5001400 | OVERTIME | 10,490 | 8,306 | 1,200 | 1,620 | 2,000 |
| 001-3053-5002100 | FICA | 19,697 | 24,267 | 22,241 | 18,525 | 23,364 |
| 001-3053-5002200 | RETIREMENT | 31,650 | 44,304 | 39,586 | 34,516 | 42,849 |
| 001-3053-5002300 | LIFE/HEALTH INSURANCE | 58,707 | 91,333 | 95,159 | 73,158 | 128,812 |
| 001-3053-5002400 | WORKERS COMPENSATION | 10,728 | 12,094 | 12,879 | 12,621 | 13,590 |
| | TOTAL PERSONAL SERVICES | 384,978 | 500,094 | 460,600 | 396,274 | 514,024 |
| | OPERATING EXPENSES | | | | | |
| 001-3053-5003100 | PROFESSIONAL SERVICES | 3,997 | 3,868 | 2,000 | 1,986 | 2,000 |
| 001-3053-5003400 | CONT SERVICES | 12,954 | 0 | 0 | 0 | 0 |
| 001-3053-5004610 | EQUIPMENT MAINTENANCE | 12,423 | 13,364 | 10,000 | 7,466 | 11,500 |
| 001-3053-5004620 | VEHICLE MAINTENANCE | 1,546 | 3,443 | 3,000 | 1,383 | 3,500 |
| 001-3053-5005200 | OPERATING SUPPLIES | 5,689 | 3,721 | 4,000 | 5,069 | 5,000 |
| 001-3053-5005220 | UNIFORMS | 887 | 947 | 2,000 | 886 | 2,000 |
| 001-3053-5005230 | VEHICLE FUEL | 7,541 | 11,309 | 10,000 | 7,358 | 10,000 |
| 001-3053-5005401 | WELLNESS MEMBERSHIP | 0 | 0 | 0 | 70 | 0 |
| 001-3053-5005403 | EAP PROGRAM | 77 | 30 | 38 | 30 | 38 |
| 001-3053-5005410 | PROFESSIONAL DEVELOPMENT | 75 | 0 | 200 | 0 | 600 |
| 001-3053-5005600 | IT ALLOCATION | 0 | 0 | 0 | 0 | 1,668 |
| | TOTAL OPERATING EXPENSES | 45,189 | 36,680 | 31,238 | 24,248 | 36,306 |
| | CAPITAL OUTLAY | | | | | |
| 001-3053-5006400 | EQUIPMENT | 13,785 | 107,986 | 74,500 | 68,499 | 26,894 |
| | TOTAL CAPITAL OUTLAY | 13,785 | 107,986 | 74,500 | 68,499 | 26,894 |
| | TRANSFERS | | | | | |
| | TOTAL TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 443,953 | 644,760 | 566,338 | 489,021 | 577,224 |

## BUDGET APPROPRIATIONS - DETAIL
## GENERAL FUND (RPT 50040)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | PARKS | | | | | |
| | PERSONAL SERVICES | | | | | |
| 001-3072-5001200 | SALARIES | 84,729 | 65,014 | 124,048 | 90,328 | 124,592 |
| 001-3072-5001300 | SALARIES-PART TIME | 22,550 | 10,710 | 0 | 0 | 0 |
| 001-3072-5001400 | OVERTIME | 31,454 | 35,259 | 5,000 | 16,262 | 15,000 |
| 001-3072-5002100 | FICA | 10,451 | 9,478 | 9,872 | 8,094 | 10,679 |
| 001-3072-5002200 | RETIREMENT | 16,787 | 16,839 | 17,548 | 14,364 | 19,585 |
| 001-3072-5002300 | LIFE/HEALTH INSURANCE | 23,679 | 16,707 | 21,390 | 8,964 | 22,411 |
| 001-3072-5002400 | WORKERS COMPENSATION | 11,469 | 12,925 | 13,763 | 13,487 | 14,523 |
| | TOTAL PERSONAL SERVICES | 201,120 | 166,932 | 191,621 | 151,498 | 206,790 |
| | OPERATING EXPENSES | | | | | |
| 001-3072-5003100 | PROFESSIONAL SERVICES | 9,980 | 10,412 | 80,000 | 17,315 | 30,000 |
| 001-3072-5003101 | MAINT SUPPORT/SOFTWARE | 0 | 268 | 500 | 0 | 0 |
| 001-3072-5003424 | LANDSCAPING | 5,920 | 13,000 | 20,000 | 2,270 | 20,000 |
| 001-3072-5004100 | COMMUNICATIONS | 0 | 0 | 220 | 74- | 300 |
| 001-3072-5004200 | TREE MAINTENANCE | 0 | 3,000 | 0 | 0 | 0 |
| 001-3072-5004300 | UTILITIES-ELECTRIC | 13,641 | 15,972 | 12,500 | 14,743 | 12,500 |
| 001-3072-5004320 | UTILITIES - WATER/SEWER | 18,796 | 30,813 | 13,000 | 14,735 | 13,000 |
| 001-3072-5004330 | UTILITIES - STORMWATER | 0 | 0 | 0 | 1,441 | 0 |
| 001-3072-5004500 | INSURANCE | 44,916 | 64,361 | 67,579 | 70,322 | 74,750 |
| 001-3072-5004610 | EQUIPMENT MAINTENANCE | 2,512 | 7,435 | 10,000 | 4,156 | 10,000 |
| 001-3072-5004620 | VEHICLE MAINTENANCE | 1,092 | 980 | 3,000 | 277- | 3,000 |
| 001-3072-5004640 | BUILDING MAINTENANCE | 18,223 | 24,049 | 35,000 | 11,566 | 25,000 |
| 001-3072-5004642 | PARKS & RECREATION - HOGANS GYM | 0 | 396 | 0 | 0 | 0 |
| 001-3072-5005200 | OPERATING SUPPLIES | 25,125 | 45,669 | 47,000 | 45,290 | 45,500 |
| 001-3072-5005202 | POOL SUPPLIES | 5,113 | 3,727 | 10,000 | 8,384 | 13,998 |
| 001-3072-5005211 | GCS ATH ASSOC CONTRIB | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 001-3072-5005220 | UNIFORMS | 811 | 0 | 1,500 | 527 | 1,500 |
| 001-3072-5005230 | VEHICLE FUEL | 4,415 | 4,116 | 5,000 | 1,396 | 5,000 |
| 001-3072-5005401 | WELLNESS MEMBERSHIP | 30 | 0 | 120 | 50 | 120 |
| 001-3072-5005403 | EAP PROGRAM | 230 | 130 | 115 | 91 | 115 |
| 001-3072-5005410 | PROFESSIONAL DEVELOPMENT | 423 | 862 | 1,200 | 54 | 1,200 |
| 001-3072-5005600 | IT ALLOCATION | 0 | 0 | 0 | 0 | 43,066 |
| | TOTAL OPERATING EXPENSES | 156,226 | 230,189 | 311,734 | 196,988 | 304,049 |
| | CAPITAL OUTLAY | | | | | |
| 001-3072-5006300 | IMPROVT OTHER THAN BLDGS | 144,827 | 444,754 | 470,000 | 174,976 | 2,400,000 |
| 001-3072-5006400 | EQUIPMENT | 6,237 | 18,543 | 24,000 | 9,878 | 0 |
| 001-3072-5006430 | PALMETTO TRAIL | 1,452,077 | 35,132 | 0 | 0 | 0 |
| | TOTAL CAPITAL OUTLAY | 1,603,141 | 498,428 | 494,000 | 184,854 | 2,400,000 |
| | TRANSFERS | | | | | |
| 001-3072-5009998 | TRANSFERS OUT | 81,445 | 80,938 | 81,396 | 81,396 | 81,810 |
| | TOTAL TRANSFERS | 81,445 | 80,938 | 81,396 | 81,396 | 81,810 |

## BUDGET APPROPRIATIONS - DETAIL
## GENERAL FUND (RPT 50040)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED | |
|---|---|---|---|---|---|---|---|
| | | ============ | ============ | ============== | ============== | ============== | |
| | TOTAL EXPENDITURES | 2,041,932 | 976,486 | 1,078,751 | 614,737 | 2,992,649 | |
| | | ============ | ============ | ============== | ============== | ============== | |

## BUDGET APPROPRIATIONS - DETAIL
## GENERAL FUND (RPT 50040)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | PARKS & RECREATION PROGRAMMING | | | | | |
| | PERSONAL SERVICES | | | | | |
| | TOTAL PERSONAL SERVICES | 0 | 0 | 0 | 0 | 0 |
| | OPERATING EXPENSES | | | | | |
| 001-3073-5003100 | PROFESSIONAL SERVICES | 79,000 | 86,300 | 84,000 | 33,550 | 84,000 |
| | TOTAL OPERATING EXPENSES | 79,000 | 86,300 | 84,000 | 33,550 | 84,000 |
| | CAPITAL OUTLAY | | | | | |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS | | | | | |
| | TOTAL TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 79,000 | 86,300 | 84,000 | 33,550 | 84,000 |

## BUDGET APPROPRIATIONS - DETAIL
## GENERAL FUND (RPT 50040)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | EQUIPMENT MAINTENANCE | | | | | |
| | PERSONAL SERVICES | | | | | |
| 001-3090-5001200 | SALARIES | 145,769 | 150,080 | 153,010 | 125,136 | 159,665 |
| 001-3090-5001400 | OVERTIME | 2,562 | 4,288 | 3,000 | 1,031 | 3,000 |
| 001-3090-5002100 | FICA | 10,840 | 11,437 | 11,935 | 9,674 | 12,444 |
| 001-3090-5002200 | RETIREMENT | 17,972 | 21,022 | 21,264 | 17,794 | 23,466 |
| 001-3090-5002300 | LIFE/HEALTH INSURANCE | 38,084 | 39,797 | 30,144 | 23,219 | 45,373 |
| 001-3090-5002400 | WORKERS COMPENSATION | 4,090 | 4,618 | 4,918 | 4,819 | 5,189 |
| | TOTAL PERSONAL SERVICES | 219,317 | 231,242 | 224,271 | 181,673 | 249,137 |
| | OPERATING EXPENSES | | | | | |
| 001-3090-5003100 | PROFESSIONAL SERVICES | 1,300 | 1,658 | 2,300 | 350 | 2,300 |
| 001-3090-5003101 | MAINT SUPPORT/SOFTWARE | 239 | 567 | 3,300 | 0 | 6,423 |
| 001-3090-5004300 | UTILITIES-ELECTRIC | 477 | 420 | 500 | 1,666 | 1,200 |
| 001-3090-5004320 | UTILITIES - WATER/SEWER | 2,812 | 2,597 | 3,000 | 1,703 | 3,000 |
| 001-3090-5004500 | INSURANCE | 405 | 581 | 610 | 635 | 675 |
| 001-3090-5004610 | EQUIPMENT MAINTENANCE | 640 | 113 | 2,500 | 44 | 1,000 |
| 001-3090-5004620 | VEHICLE MAINTENANCE | 695 | 1,919 | 1,500 | 319 | 1,500 |
| 001-3090-5004640 | BUILDING MAINTENANCE | 0 | 8 | 2,000 | 25 | 2,000 |
| 001-3090-5005200 | OPERATING SUPPLIES | 5,445 | 7,258 | 9,000 | 7,089 | 9,000 |
| 001-3090-5005220 | UNIFORMS | 571 | 0 | 1,200 | 556 | 1,200 |
| 001-3090-5005230 | VEHICLE FUEL | 1,413 | 1,289 | 1,200 | 858 | 1,200 |
| 001-3090-5005401 | WELLNESS MEMBERSHIP | 30 | 0 | 120 | 0 | 120 |
| 001-3090-5005403 | EAP PROGRAM | 77 | 40 | 38 | 30 | 40 |
| 001-3090-5005410 | PROFESSIONAL DEVELOPMENT | 0 | 0 | 1,500 | 0 | 1,500 |
| 001-3090-5005600 | IT ALLOCATION | 0 | 0 | 0 | 0 | 528 |
| | TOTAL OPERATING EXPENSES | 14,104 | 16,450 | 28,768 | 13,275 | 31,685 |
| | CAPITAL OUTLAY | | | | | |
| 001-3090-5006400 | EQUIPMENT | 0 | 10,380 | 11,500 | 5,405 | 17,500 |
| | TOTAL CAPITAL OUTLAY | 0 | 10,380 | 11,500 | 5,405 | 17,500 |
| | TRANSFERS | | | | | |
| | TOTAL TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 233,421 | 258,072 | 264,539 | 200,353 | 298,322 |
| | POLICE-DISPATCHERS | | | | | |

## BUDGET APPROPRIATIONS - DETAIL
## 101 - DISASTER FUND (RTP 50050)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | 101 - DISASTER FUND | | | | | |
| | BEG. BALANCES & REVENUES | | | | | |
| | USE OF FUND BALANCE | 0 | 0 | 0 | 0 | 0 |
| | INTERGOVERNMENTAL | | | | | |
| 101-3472910 | FEMA REVENUE | 0 | 0 | 0 | 26,551 | 0 |
| | TOTAL INTERGOVERNMENTAL | 0 | 0 | 0 | 26,551 | 0 |
| | CHARGES FOR SERVICES | | | | | |
| | TOTAL CHARGES FOR SERVICES | 0 | 0 | 0 | 0 | 0 |
| | INVESTMENT INCOME | | | | | |
| | TOTAL INVESTMENT INCOME | 0 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | | | | | |
| | TOTAL MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| | OTHER FINANCING SOURCES | | | | | |
| | TOTAL OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS | | | | | |
| 101-3472910 | FEMA REVENUE | 0 | 0 | 0 | 26,551 | 0 |
| 101-3832101 | TRANSFERS IN - GENERAL FUND | 50,207 | 0 | 0 | 0 | 58,000 |
| 101-3832102 | TRANSFERS IN FROM WATER | 0 | 0 | 0 | 0 | 9,000 |
| 101-3832103 | TRANSAFERS IN FROM ELECTRIC | 99,275 | 0 | 0 | 0 | 44,900 |
| 101-3832104 | TRANSFERS IN FROM WASTEWATER | 0 | 0 | 0 | 0 | 8,000 |
| | TOTAL TRANSFER | 149,482 | 0 | 0 | 26,551 | 119,900 |
| | TOTAL BEG. BALANCE & REVENUES | 149,482 | 0 | 0 | 53,103 | 119,900 |
| | HURRICANE - HELENE | 0 | 115,359 | 0 | 5,788 | 0 |
| | HURRICANE - MILTON | 0 | 0 | 0 | 222,725 | 0 |
| | HURRICANE - IRMA | 0 | 0 | 0 | 0 | 0 |
| | HURRICANE - IAN | 0 | 0 | 0 | 0 | 0 |
| | COVID | 0 | 0 | 0 | 0 | 0 |
| | ARPA | 0 | 0 | 0 | 1,910 | 0 |
| | HURRICANE - NICOLE | 0 | 0 | 0 | 0 | 0 |

**BUDGET APPROPRIATIONS - DETAIL**
**101 - DISASTER FUND (RTP 50050)**

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED | |
|---|---|---|---|---|---|---|---|
| | TOTAL EXPENDITURES | 0 | 115,359 | 0 | 230,423 | 0 | |
| 101-2420000 | FUND BAL - ENDING DISASTER FUND | 0 | 0 | 0 | 0 | 119,900 | |
| | ENDING CASH | 149,482 | 115,359- | 0 | 177,320- | 0 | |

## BUDGET APPROPRIATIONS - DETAIL
## 101 - DISASTER FUND (RPT 50060)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | HURRICANE HELENE | | | | | |
| 101-1008-5001400 | HURRICANE OT WAGES | 0 | 113,528 | 0 | 306 | 0 |
| 101-1008-5005200 | HURRICANE - OPERATING SUPPLIES - PU | 0 | 1,831 | 0 | 867 | 0 |
| 101-1008-5005202 | HURRICANE - OPERATING SUPPLIES - EL | 0 | 0 | 0 | 4,614 | 0 |
| | TOTAL HURRICANE HELENE | 0 | 115,359 | 0 | 5,788 | 0 |
| | HURRICANE - MILTON | | | | | |
| 101-1010-5001400 | HURRICANE MILTON - OT WAGES | 0 | 0 | 0 | 189,406 | 0 |
| 101-1010-5005200 | HURRICANE MILTON - OP SUPPLIES - PU | 0 | 0 | 0 | 33,088 | 0 |
| 101-1010-5005233 | HURRICANE MILTON - VEHICLE FUEL - W | 0 | 0 | 0 | 231 | 0 |
| | TOTAL HURRICANE MILTON | 0 | 0 | 0 | 222,725 | 0 |
| | HURRICAN - IRMA | | | | | |
| | TOTAL HURRICANE IRMA | 0 | 0 | 0 | 0 | 0 |
| | HURRICANE - IAN | | | | | |
| | TOTAL HURRICANE IAN | 0 | 0 | 0 | 0 | 0 |
| | COVID | | | | | |
| | TOTAL COVID | 0 | 0 | 0 | 0 | 0 |
| | ARPA | | | | | |
| 101-1006-5006403 | ARPA - WALNUT ST IMPROVEMENTS | 0 | 0 | 0 | 1,910 | 0 |
| | TOTAL ARPA | 0 | 0 | 0 | 1,910 | 0 |
| | HURRICAN - NICOLE | | | | | |
| | TOTAL HURRICANE NICOLE | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS | | | | | |
| | TOTAL TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 0 | 115,359 | 0 | 230,423 | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 |

## BUDGET APPROPRIATIONS - DETAIL
## 102 - BUILDING PERMIT FUN (RPT 50063)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | 102 - BUILDING PERMIT FUND | | | | | |
| | BEG. BALANCES & REVENUES | | | | | |
| 102-2400000 | FUND BAL - BEG. BUILDING FUND | 0 | 0 | 85,788 | 0 | 199,260 |
| | USE OF FUND BALANCE | 0 | 0 | 85,788 | 0 | 199,260 |
| | CHARGES FOR SERVICES | | | | | |
| 102-3221000 | BLDG PERMITS-RESIDENTAL | 116,221 | 123,805 | 165,000 | 174,138 | 175,000 |
| 102-3221010 | BLDG PERMITS-COMMERCIAL | 35,799 | 256,271 | 165,000 | 235,864 | 200,000 |
| 102-3221100 | BLDG INSPECTIONS | 7,300 | 950 | 4,500 | 1,000 | 1,000 |
| 102-3222000 | PLAN REVIEWS | 7,530 | 15,135 | 10,000 | 13,825 | 15,000 |
| 102-3222301 | SURCHARGE | 0 | 5,256 | 5,000 | 870 | 5,000 |
| | TOTAL CHARGES FOR SERVICES | 166,850 | 401,417 | 349,500 | 425,697 | 396,000 |
| | FINES AND FORFEITURES | | | | | |
| | TOTAL FINES AND FORFEITURES | 0 | 0 | 0 | 0 | 0 |
| | INVESTMENT INCOME | | | | | |
| | TOTAL INVESTMENT INCOME | 0 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | | | | | |
| 102-3699240 | SCHOOL IMPACT FEES | 0 | 3,669 | 4,000 | 1,209 | 4,000 |
| | TOTAL MISCELLANEOUS | 0 | 3,669 | 4,000 | 1,209 | 4,000 |
| | OTHER FINANCING SOURCES | | | | | |
| | TOTAL OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS | | | | | |
| | TOTAL TRANSFER | 0 | 0 | 0 | 0 | 0 |
| | TOTAL BEG. BALANCE & REVENUES | 166,850 | 405,086 | 439,288 | 426,906 | 599,260 |
| | BUILDING PERMIT | 379,554 | 406,016 | 439,288 | 341,110 | 599,260 |
| | TOTAL EXPENDITURES | 379,554 | 406,016 | 439,288 | 341,110 | 599,260 |
| | ENDING CASH | 212,704- | 929- | 0- | 85,796 | 0- |

## BUDGET APPROPRIATIONS - DETAIL
## 102 - BUILDING PERMIT FUND(RPT 50064)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | BUILDING PERMIT | | | | | |
| | PERSONAL SERVICES | | | | | |
| 102-1516-5001200 | SALARIES | 213,202 | 238,734 | 241,198 | 190,759 | 240,672 |
| 102-1516-5001400 | OVERTIME | 1,254 | 79 | 150 | 0 | 150 |
| 102-1516-5002100 | FICA | 16,289 | 17,643 | 18,463 | 14,037 | 18,423 |
| 102-1516-5002200 | RETIREMENT | 38,292 | 45,232 | 45,272 | 36,006 | 45,363 |
| 102-1516-5002300 | LIFE/HEALTH INS | 10,657 | 29,224 | 31,146 | 34,974 | 43,113 |
| 102-1516-5002400 | WORKERS COMPENSATION | 326 | 366 | 389 | 381 | 410 |
| | TOTAL PERSONAL SERVICES | 280,020 | 331,277 | 336,618 | 276,157 | 348,132 |
| | OPERATING EXPENSES | | | | | |
| 102-1516-5003100 | PROFESSIONAL SERVICES | 33,009 | 1,001 | 20,000 | 2,895 | 20,000 |
| 102-1516-5003101 | MAINT SUPPORT/SOFTWARE | 16,041 | 20,682 | 17,300 | 16,390 | 0 |
| 102-1516-5003210 | AUDITING | 0 | 6,031 | 5,250 | 3,844 | 6,406 |
| 102-1516-5004000 | TRAVEL & PER DIEM | 0 | 0 | 500 | 0 | 1,000 |
| 102-1516-5004100 | COMMUNICATIONS | 0 | 366 | 0 | 566 | 0 |
| 102-1516-5004400 | RENTS & LEASES | 40,000 | 40,000 | 40,000 | 30,000 | 40,000 |
| 102-1516-5004500 | INSURANCE | 468 | 671 | 704 | 733 | 779 |
| 102-1516-5004610 | EQUIPMENT MAINTENANCE | 3,828 | 2,493 | 4,000 | 2,767 | 10,591 |
| 102-1516-5004700 | PRINTING & BINDING | 0 | 0 | 1,000 | 0 | 0 |
| 102-1516-5004910 | ADVERTISING | 0 | 0 | 200 | 0 | 0 |
| 102-1516-5005100 | OFFICE SUPPLIES | 432 | 1,085 | 1,000 | 530 | 1,000 |
| 102-1516-5005200 | OPERATING SUPPLIES | 2,114 | 560 | 3,000 | 2,169 | 4,900 |
| 102-1516-5005230 | VEHICLE FUEL | 598 | 1,364 | 500 | 925 | 1,000 |
| 102-1516-5005400 | MEMBERSHIP DUES | 0 | 277 | 1,000 | 340 | 2,500 |
| 102-1516-5005401 | WELLNESS MEMBERSHIP | 15 | 0 | 120 | 40 | 120 |
| 102-1516-5005403 | EAP PROGRAM | 192 | 100 | 96 | 76 | 96 |
| 102-1516-5005410 | PROFESSIONAL DEVELOPMENT | 875 | 110 | 2,000 | 582 | 2,836 |
| 102-1516-5005600 | IT ALLOCATION | 0 | 0 | 0 | 0 | 51,144 |
| 102-1516-5009990 | COST RECOVERY | 0 | 0 | 0 | 0 | 108,757 |
| | TOTAL OPERATING EXPENSES | 97,572 | 74,739 | 96,670 | 61,856 | 251,128 |
| | CAPITAL OUTLAY | | | | | |
| 102-1516-5006400 | EQUIPMENT | 1,963 | 0 | 6,000 | 3,097 | 0 |
| | TOTAL CAPITAL OUTLAY | 1,963 | 0 | 6,000 | 3,097 | 0 |
| | TRANSFERS | | | | | |
| | TOTAL TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 379,554 | 406,016 | 439,288 | 341,110 | 599,260 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 |

## BUDGET APPROPRIATIONS - DETAIL
### 107 - CRA (RPT 50085)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED | |
|---|---|---|---|---|---|---|---|
| | 107 - COMMUNITY REDEVELOPMENT | | | | | | |
| | BEG. BALANCES & REVENUES | | | | | | |
| 107-2400000 | FUND BAL - BEG. CRA FUND | 0 | 0 | 0 | 0 | 5,287 | |
| | USE OF FUND BALANCE | 0 | 0 | 0 | 0 | 5,287 | |
| | TAXES | | | | | | |
| 107-3111000 | AD VALOREM TAXE-CURRENT | 0 | 0 | 45,758 | 46,463 | 88,779 | |
| | TOTAL TAXES | 0 | 0 | 45,758 | 46,463 | 88,779 | |
| | TOTAL BEG. BALANCE & REVENUES | 0 | 0 | 45,758 | 46,463 | 94,066 | |
| | COMMUNITY REDEVELOPMENT AGENCY | 0 | 0 | 45,758 | 18,353 | 94,066 | |
| | TOTAL EXPENDITURES | 0 | 0 | 45,758 | 18,353 | 94,066 | |
| | ENDING CASH | 0 | 0 | 0 | 28,110 | 0- | |

## BUDGET APPROPRIATIONS - DETAIL
### 107 - CRA (RPT 50087)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | PERSONAL SERVICES | | | | | |
| | TOTAL PERSONAL SERVICES | 0 | 0 | 0 | 0 | 0 |
| | OPERATING EXPENSES | | | | | |
| 107-1515-5003100 | PROFESSIONAL SERVICES | 0 | 0 | 0 | 1,333 | 10,000 |
| 107-1515-5003114 | FACADE IMPROVEMENT GRANT | 0 | 0 | 0 | 0 | 79,066 |
| 107-1515-5004000 | TRAVEL & PER DIEM | 0 | 0 | 0 | 39 | 2,000 |
| 107-1515-5005400 | BOOKS, PUB, SUB & MEMBERSHIPS | 0 | 0 | 0 | 0 | 1,000 |
| 107-1515-5005410 | PROFESSIONAL DEVELOPMENT | 0 | 0 | 0 | 700 | 2,000 |
| | TOTAL OPERATING EXPENSES | 0 | 0 | 0 | 2,072 | 94,066 |
| | CAPITAL OUTLAY | | | | | |
| 107-1515-5006500 | CAPITAL OUTLAY | 0 | 0 | 45,758 | 16,281 | 0 |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 45,758 | 16,281 | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 45,758 | 18,353 | 94,066 |

**BUDGET APPROPRIATIONS - DETAIL**

**300- GEN CAPITAL PRO FUND (RPT 50090)**

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | 300 - GENERAL CAPITAL IMPRO | | | | | |
| | BEG. BALANCES & REVENUES | | | | | |
| | USE OF FUND BALANCE | 0 | 0 | 0 | 0 | 0 |
| | OTHER FINANCING SOURCES | | | | | |
| | TOTAL OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS | | | | | |
| 300-3832101 | TRANSFERS IN | 133,272 | 159,968 | 159,474 | 159,474 | 159,932 |
| | TOTAL TRANSFER | 133,272 | 159,968 | 159,474 | 159,474 | 159,932 |
| | TOTAL BEG. BALANCE & REVENUES | 133,272 | 159,968 | 159,474 | 159,474 | 159,932 |
| | GEN. CAPITAL IMPR - POLICE EOC | 160,438 | 159,968 | 159,474 | 159,474 | 159,932 |
| | TOTAL EXPENDITURES | 160,438 | 159,968 | 159,474 | 159,474 | 159,932 |
| | ENDING CASH | 27,166- | 0 | 0 | 0 | 0 |

## BUDGET APPROPRIATIONS - DETAIL
## 300 - GEN CAPITAL IMPROV (RPT 50100)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | PERSONAL SERVICES | | | | | |
| | TOTAL PERSONAL SERVICES | 0 | 0 | 0 | 0 | 0 |
| | OPERATING EXPENSES | | | | | |
| | TOTAL OPERATING EXPENSES | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL OUTLAY | | | | | |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 |
| | DEBT SERVICE | | | | | |
| 300-2021-5007100 | PRINCIPAL ON DEBT | 151,000 | 153,000 | 155,000 | 155,000 | 158,000 |
| 300-2021-5007200 | INTEREST ON NOTE | 9,438 | 6,968 | 4,474 | 4,474 | 1,932 |
| | TOTAL DEBT SERVICE | 160,438 | 159,968 | 159,474 | 159,474 | 159,932 |
| | TRANSFERS | | | | | |
| | TOTAL TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 160,438 | 159,968 | 159,474 | 159,474 | 159,932 |

## BUDGET APPROPRIATIONS - DETAIL
## 310 - SPRING PARK CAP IMPRO (RPT 50110)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | 310 - SPRING PARK CAPITAL IMPR | | | | | |
| | BEG. BALANCES & REVENUES | | | | | |
| | USE OF FUND BALANCE | 0 | 0 | 0 | 0 | 0 |
| | OTHER FINANCING SOURCES | | | | | |
| | TOTAL OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS | | | | | |
| 310-3832101 | TRANSFERS IN | 81,445 | 80,938 | 81,396 | 81,396 | 81,810 |
| | TOTAL TRANSFER | 81,445 | 80,938 | 81,396 | 81,396 | 81,810 |
| | TOTAL BEG. BALANCE & REVENUES | 81,445 | 80,938 | 81,396 | 81,396 | 81,810 |
| | SPRING PARK CAPITAL IMPROV 310 | 81,445 | 80,938 | 81,396 | 81,396 | 81,810 |
| | TOTAL EXPENDITURES | 81,445 | 80,938 | 81,396 | 81,396 | 81,810 |
| | ENDING CASH | 0 | 0 | 0 | 0 | 0 |

## BUDGET APPROPRIATIONS - DETAIL
## 310 -SPRING PARK CAP IMPRO (RPT 50120)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | PERSONAL SERVICES | | | | | |
| | TOTAL PERSONAL SERVICES | 0 | 0 | 0 | 0 | 0 |
| | OPERATING EXPENSES | | | | | |
| | TOTAL OPERATING EXPENSES | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL OUTLAY | | | | | |
| 310-3072-5006300 | Spring Park Project | 0 | 0 | 0 | 61 | 0 |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 61 | 0 |
| | DEBT SERVICE | | | | | |
| 310-3072-5007100 | PRINCIPAL PAYMENT ON DEBT | 67,000 | 68,000 | 70,000 | 70,000 | 72,000 |
| 310-3072-5007200 | INTEREST ON DEBT | 14,445 | 12,938 | 11,396 | 11,396 | 9,810 |
| | TOTAL DEBT SERVICE | 81,445 | 80,938 | 81,396 | 81,396 | 81,810 |
| | TRANSFERS | | | | | |
| | TOTAL TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 81,445 | 80,938 | 81,396 | 81,458 | 81,810 |

**BUDGET APPROPRIATIONS - DETAIL**
**401 - ELECTRIC FUND (RPT 50130)**

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | 401 - ELECTRIC FUND | | | | | |
| | BEG. BALANCES & REVENUES | | | | | |
| 401-2400000 | FUND BAL - BEG. ELECTRIC | 0 | 0 | 0 | 0 | 260,352 |
| | USE OF FUND BALANCE | 0 | 0 | 0 | 0 | 260,352 |
| | INTERGOVERNMENTAL | | | | | |
| 401-3435542 | EECBG GRANT | 0 | 250,000 | 0 | 0 | 0 |
| 401-3435544 | EMERG MNGMENT GRANT - 4283-55R | 42,277 | 0 | 0 | 0 | 0 |
| | TOTAL INTERGOVERNMENTAL | 42,277 | 250,000 | 0 | 0 | 0 |
| | CHARGES FOR SERVICES | | | | | |
| 401-3431000 | ELECTRIC SALES | 13,925,520 | 14,515,051 | 16,489,000 | 10,742,723 | 17,452,063 |
| 401-3431100 | NET OVER/UNDER RECOVERY POWER COSTS | 334,084- | 1,518,332- | 34,363- | 0 | 0 |
| 401-3431200 | RATE STABILIZATION REVENUE | 0 | 500,000 | 0 | 0 | 0 |
| 401-3431510 | NIGHT LIGHTS | 70,976 | 77,139 | 70,000 | 46,362 | 70,000 |
| 401-3431520 | ELECTRIC CONNECTION / RECONNECT | 5,125 | 4,375 | 5,000 | 32,043 | 30,000 |
| 401-3431540 | ELECTRIC DEPT SERVICES | 9,123 | 20,494 | 13,000 | 397,122 | 15,000 |
| 401-3431541 | TEMPORARY SERVICE CONNECTION FEE | 3,900 | 3,400 | 3,500 | 2,700 | 3,605 |
| 401-3431550 | POLE RENTAL | 50,945 | 51,021 | 51,600 | 51,034 | 51,600 |
| 401-3433550 | CAPITAL IMPROV TRUST | 232,863 | 855,919 | 2,000,000 | 1,439,980 | 626,600 |
| | TOTAL CHARGES FOR SERVICES | 13,964,368 | 14,509,068 | 18,597,737 | 12,711,964 | 18,248,868 |
| | FINES AND FORFEITURES | | | | | |
| | TOTAL FINES AND FORFEITURES | 0 | 0 | 0 | 0 | 0 |
| | INVESTMENT INCOME | | | | | |
| 401-3433610 | INTEREST FSBA | 181,946 | 215,206 | 107,049 | 140,750 | 120,000 |
| | TOTAL INVESTMENT INCOME | 181,946 | 215,206 | 107,049 | 140,750 | 120,000 |
| | MISCELLANEOUS | | | | | |
| 401-3651000 | SALE OF SURPLUS | 6,347 | 6,530 | 5,000 | 28,943 | 5,150 |
| 401-3699150 | BAD DEBTS COLLECTED | 544 | 2,071 | 3,000 | 402 | 3,000 |
| 401-3699200 | MISC INCOME | 36,037 | 26,198 | 30,202 | 11,022 | 12,000 |
| 401-3699300 | MISCELLANEOUS/LATE FEES | 75,039 | 83,298 | 75,000 | 65,785 | 70,000 |
| 401-3699401 | DSM Revenue | 2,240 | 2,988 | 0 | 2,225 | 2,200 |
| | TOTAL MISCELLANEOUS | 120,207 | 121,086 | 113,202 | 108,377 | 92,350 |
| | OTHER FINANCING SOURCES | | | | | |
| 401-3849994 | LOAN PROCEEDS | 0 | 0 | 5,000,000 | 0 | 5,000,000 |
| | TOTAL OTHER FINANCING SOURCES | 0 | 0 | 5,000,000 | 0 | 5,000,000 |

**BUDGET APPROPRIATIONS - DETAIL**

**401 - ELECTRIC FUND (RPT 50130)**

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | TRANSFERS | | | | | |
| | TOTAL TRANSFER | 0 | 0 | 0 | 0 | 0 |
| | TOTAL BEG. BALANCE & REVENUES | 14,308,798 | 15,095,359 | 23,817,988 | 12,961,091 | 23,721,570 |
| | EXPENDITURES | 15,218,525 | 13,357,081 | 13,942,036 | 8,611,318 | 14,092,427 |
| | DEBT SERVICE | 142,437 | 130,164 | 853,953 | 853,953 | 854,404 |
| | CAPITAL OUTLAY | 0 | 0 | 8,152,000 | 1,042,824 | 7,329,839 |
| | TRANSFER OUT | 949,275 | 1,486,000 | 870,000 | 580,000 | 1,444,900 |
| | TOTAL EXPENDITURES | 16,310,237 | 14,973,245 | 23,817,988 | 11,088,095 | 23,721,570 |
| | ENDING CASH | 2,001,439- | 122,114 | 0- | 1,872,996 | 0- |

## BUDGET APPROPRIATIONS - DETAIL
## 401 - ELECTRIC FUND (RPT 50140)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | PERSONAL SERVICES | | | | | |
| 401-3031-5001200 | SALARIES | 1,052,696 | 1,080,973 | 1,130,726 | 907,533 | 1,209,618 |
| 401-3031-5001300 | ELECTRIC - PART-TIME SALARIES | 32,672 | 0 | 0 | 0 | 0 |
| 401-3031-5001400 | OVERTIME | 58,750 | 55,136 | 50,000 | 29,765 | 50,000 |
| 401-3031-5001510 | STANDBY | 20,288 | 21,924 | 32,000 | 17,841 | 32,000 |
| 401-3031-5002100 | FICA | 84,071 | 87,925 | 92,774 | 77,701 | 98,809 |
| 401-3031-5002200 | RETIREMENT | 158,795 | 180,333 | 180,426 | 158,072 | 204,916 |
| 401-3031-5002205 | RETIREMENT- CHANGE IN NPL (AUDIT AD | 388,442 | 36,586 | 0 | 0 | 0 |
| 401-3031-5002230 | RETIREMENT - NATIONWIDE | 5,158 | 5,112 | 9,686 | 4,281 | 0 |
| 401-3031-5002300 | LIFE/HEALTH INSURANCE | 166,360 | 178,862 | 154,443 | 110,528 | 139,860 |
| 401-3031-5002320 | OPEB EXPENSE | 15,779- | 2,821 | 0 | 0 | 0 |
| 401-3031-5002400 | WORKERS COMPENSATION | 43,712 | 49,274 | 52,471 | 51,419 | 55,367 |
| | TOTAL PERSONAL SERVICES | 1,995,164 | 1,698,946 | 1,702,527 | 1,357,139 | 1,790,570 |
| | OPERATING EXPENSES | | | | | |
| 401-3031-5003100 | PROFESSIONAL SERVICES | 19,654 | 36,300 | 37,507 | 21,508 | 50,000 |
| 401-3031-5003101 | MAINT SUPPORT/SOFTWARE | 16,045 | 12,425 | 7,419 | 24,733 | 19,200 |
| 401-3031-5003200 | ACCOUNTING & AUDITING | 68,900 | 24,427 | 11,550 | 8,456 | 14,094 |
| 401-3031-5003410 | TREE TRIMMING | 185,029 | 221,994 | 275,000 | 165,503 | 225,000 |
| 401-3031-5003420 | CONTRACTUAL SERVICES | 138,883 | 117,824 | 70,000 | 8,405 | 12,000 |
| 401-3031-5004300 | UTILITIES-ELECTRIC | 4,273 | 3,706 | 5,000 | 1,896 | 5,000 |
| 401-3031-5004320 | UTILITIES - WATER/SEWER | 663 | 741 | 1,600 | 704 | 1,600 |
| 401-3031-5004340 | STORMWATER FEES | 339 | 60 | 630 | 62 | 630 |
| 401-3031-5004000 | TRAVEL & PER DIEM | 420 | 3,484 | 6,000 | 1,014 | 6,000 |
| 401-3031-5004500 | INSURANCE | 57,112 | 81,837 | 85,929 | 89,417 | 95,047 |
| 401-3031-5004600 | SUBSTATION REPAIRS AND MAINTENANCE | 0 | 0 | 0 | 0 | 70,000 |
| 401-3031-5004610 | EQUIPMENT REPAIRS & MTCE | 3,888 | 8,906 | 0 | 1,148 | 5,000 |
| 401-3031-5004620 | VEHICLE MAINTENANCE | 56,272 | 16,912 | 40,000 | 4,813 | 40,000 |
| 401-3031-5004902 | DEMAND SIDE MGT PROGRAM | 5,650 | 4,225 | 0 | 4,200 | 5,000 |
| 401-3031-5004910 | ADVERTSING | 94 | 65 | 100 | 47 | 100 |
| 401-3031-5005100 | OFFICE SUPPLIES | 586 | 494 | 1,000 | 116 | 1,000 |
| 401-3031-5005200 | OPERATING SUPPLIES | 34,125 | 58,771 | 50,000 | 91,172 | 50,000 |
| 401-3031-5005210 | STORM EXPENSES | 24,200 | 0 | 75,000 | 1,101 | 75,000 |
| 401-3031-5005211 | DONATIONS | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 401-3031-5005220 | SAFETY EQUIPMENT | 32,270 | 37,680 | 45,000 | 14,496 | 45,000 |
| 401-3031-5005230 | VEHICLE FUEL | 27,414 | 34,167 | 20,000 | 17,768 | 20,000 |
| 401-3031-5005401 | WELLNESS MEMBERSHIP | 150 | 0 | 0 | 210 | 600 |
| 401-3031-5005403 | EAP PROGRAM | 103 | 53 | 0 | 41 | 70 |
| 401-3031-5005410 | PROFESSIONAL DEVELOPMENT | 11,732 | 1,095 | 18,000 | 99 | 18,000 |
| 401-3031-5005440 | FMEA DUES | 15,578 | 15,578 | 16,000 | 15,578 | 16,000 |
| 401-3031-5005600 | IT ALLOCATION | 0 | 0 | 0 | 0 | 92,616 |
| 401-3031-5005900 | DEPRECIATION | 1,273,259 | 1,280,015 | 0 | 0 | 0 |
| 401-3031-5005910 | COLLECTION EXPENSE | 0 | 0 | 0 | 54 | 0 |
| 401-3031-5005990 | MATERIALS & SUPPLIES | 355,287 | 218,352 | 425,000 | 239,376 | 275,000 |
| 401-3031-5008000 | BAD DEBTS EXPENSE | 316- | 24,153 | 8,000 | 30- | 10,000 |
| 401-3031-5009512 | REGULATORY ASSESSMENT FEE | 2,504 | 2,207 | 2,000 | 769 | 2,000 |
| 401-3031-5009990 | COST RECOVERY | 282,195 | 425,491 | 425,491 | 283,661 | 494,621 |
| 401-3031-5009993 | CUSTOMER SERVICE ALLOCATION | 263,544 | 310,396 | 388,783 | 259,189 | 388,783 |
| | TOTAL OPERATING EXPENSES | 2,895,971 | 2,976,716 | 2,035,009 | 1,267,469 | 2,057,361 |

**BUDGET APPROPRIATIONS - DETAIL**
**401 - ELECTRIC FUND (RPT 50140)**

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| 401-3031-5004310 | PURCHASE OF ENERGY | 9,704,492 | 8,084,145 | 9,550,000 | 5,549,408 | 9,574,996 |
| 401-3031-5004330 | ST LUCIE PARTICIPATION | 614,274 | 592,131 | 650,000 | 428,761 | 669,500 |
| | TOTAL PURCHASE OF POWER | 10,318,766 | 8,676,276 | 10,200,000 | 5,978,169 | 10,244,496 |
| | CAPITAL OUTLAY | | | | | |
| 401-3031-5006201 | BUILDING IMPROVEMENTS | 0 | 0 | 5,000,000 | 0 | 5,000,000 |
| 401-3031-5006301 | EXTEND NEW LINES | 0 | 6,118 | 100,000 | 0 | 0 |
| 401-3031-5006400 | EQUIPMENT | 0 | 29,575 | 90,000 | 28,076 | 100,000 |
| 401-3031-5006404 | EQUIPMENT-VEHICLES | 0 | 96,453 | 335,000 | 241,073 | 0 |
| 401-3031-5006500 | CAPITAL OUTLAY-ELECTRIC | 0 | 0 | 0 | 0 | 660,000 |
| 401-3031-5006501 | CONVERT UG RADIAL FEEDS TO LOOP FEE | 0 | 11,797 | 40,000 | 0 | 0 |
| 401-3031-5006502 | CONVERT NORTHEND TO 23CB | 0 | 0 | 75,000 | 0 | 100,000 |
| 401-3031-5006510 | MAGNOLIA POINT 3RD FEED | 0 | 0 | 50,000 | 0 | 50,000 |
| 401-3031-5006516 | RELIABILITY PROJECT | 0 | 0 | 50,000 | 0 | 40,000 |
| 401-3031-5006518 | CONVERT NORTH END OF TOWN-RELIABILI | 0 | 0 | 0 | 0 | 10,000 |
| 401-3031-5006519 | DESIGNATED SYSTEM NEUTRAL | 0 | 0 | 10,000 | 0 | 0 |
| 401-3031-5006521 | Rookery Subdivision Project | 0 | 0 | 1,500,000 | 814,590 | 987,358 |
| 401-3031-5006522 | ROOKERY TRANSFORMERS | 0 | 0 | 702,000 | 192,714 | 182,481 |
| 401-3031-5006990 | ELECTRIC SYS MATERIALS | 0 | 0 | 200,000 | 0 | 200,000 |
| | TOTAL CAPITAL OUTLAY | 0 | 143,943 | 8,152,000 | 1,276,453 | 7,329,839 |
| | DEBT SERVICE | | | | | |
| 401-3032-5007100 | PRINCIPAL ON DEBT SERIES 2018&2021 | 0 | 0 | 733,000 | 733,000 | 746,000 |
| 401-3032-5007230 | INTEREST ON DEBT SERIES 2018&2021 | 142,437 | 130,164 | 120,953 | 120,953 | 108,404 |
| | TOTAL DEBT SERVICE | 142,437 | 130,164 | 853,953 | 853,953 | 854,404 |
| | TRANSFERS | | | | | |
| 401-3031-5009994 | TRANSFER TO GENERAL FUND | 850,000 | 1,486,000 | 870,000 | 580,000 | 1,400,000 |
| 401-3031-5009996 | TRANSFERS OUT TO DISASTER FUND | 99,275 | 0 | 0 | 0 | 44,900 |
| | TOTAL TRANSFERS | 949,275 | 1,486,000 | 870,000 | 580,000 | 1,444,900 |
| | TOTAL EXPENDITURES | 16,301,613 | 15,112,045 | 23,813,488 | 11,313,183 | 23,721,570 |

## BUDGET APPROPRIATIONS - DETAIL
## 402 - WATER FUND (RPT 50150)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | 402 - WATER FUND | | | | | |
| | BEG. BALANCES & REVENUES | | | | | |
| 402-2400000 | FUND BAL - BEG. WATER | 0 | 0 | 0 | 0 | 77,202 |
| | USE OF FUND BALANCE | 0 | 0 | 0 | 0 | 77,202 |
| | INTERGOVERNMENTAL | | | | | |
| | TOTAL INTERGOVERNMENTAL | 0 | 0 | 0 | 0 | 0 |
| | CHARGES FOR SERVICES | | | | | |
| 402-3433000 | WATER SALES | 2,054,175 | 2,132,557 | 2,400,000 | 1,875,190 | 2,648,390 |
| 402-3433510 | WATER TAPS | 21,750 | 27,050 | 25,000 | 25,750 | 25,000 |
| 402-3433520 | WATER DEPT SERVICES | 30 | 0 | 6,000 | 0 | 0 |
| 402-3433540 | WATER IMPROVEMENT TRUST | 40,720 | 28,515 | 30,000 | 49,580 | 40,000 |
| 402-3435551 | EXTENSION REIMBURSEMENT | 18,500 | 14,250 | 20,000 | 40,500 | 40,000 |
| 402-3651200 | FIRE PROTECTION AVAIL CHG | 14,373 | 29,629 | 30,000 | 14,760 | 15,000 |
| | TOTAL CHARGES FOR SERVICES | 2,149,547 | 2,232,001 | 2,511,000 | 2,005,780 | 2,768,390 |
| | FINES AND FORFEITURES | | | | | |
| | TOTAL FINES AND FORFEITURES | 0 | 0 | 0 | 0 | 0 |
| | INVESTMENT INCOME | | | | | |
| 402-3433610 | INTEREST FSBA | 33,544 | 42,404 | 21,000 | 27,733 | 22,000 |
| 402-3611000 | INTEREST | 0 | 8,642 | 0 | 2,141 | 2,000 |
| | TOTAL INVESTMENT INCOME | 33,544 | 51,046 | 21,000 | 29,874 | 24,000 |
| | MISCELLANEOUS | | | | | |
| 402-3640000 | GAIN (LOSS) SALE OF ASSET | 2,910 | 0 | 0 | 0 | 0 |
| 402-3651000 | SALE OF SURPLUS | 0 | 1,219 | 3,000 | 0 | 5,000 |
| 402-3699150 | Bad Debts Collected | 0 | 0 | 500 | 0 | 0 |
| 402-3699200 | MISC INCOME | 8,497 | 15,719 | 12,000 | 12,146 | 15,000 |
| 402-3699300 | MISCELLANEOUS-LATE FEES | 5,739 | 2,709 | 3,000 | 2,472 | 2,500 |
| | TOTAL MISCELLANEOUS | 17,147 | 19,648 | 18,500 | 14,618 | 22,500 |
| | OTHER FINANCING SOURCES | | | | | |
| 402-3849994 | LOAN PROCEEDS | 0 | 0 | 1,061,400 | 0 | 2,500,000 |
| | TOTAL OTHER FINANCING SOURCES | 0 | 0 | 1,061,400 | 0 | 2,500,000 |
| | TRANSFERS | | | | | |

## BUDGET APPROPRIATIONS - DETAIL
## 402 - WATER FUND (RPT 50150)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | TOTAL TRANSFER | 0 | 0 | 0 | 0 | 0 |
| | TOTAL BEG. BALANCE & REVENUES | 2,200,238 | 2,302,694 | 3,611,900 | 2,050,271 | 5,392,092 |
| | WATER | 2,871,532 | 2,938,104 | 2,046,323 | 1,487,455 | 1,984,584 |
| | DEBT SERVICE | 43,227 | 24,429 | 195,684 | 176,601 | 322,509 |
| | CAPITAL OUTLAY | 0 | 0 | 1,221,400 | 164,702 | 2,965,000 |
| | TRANSFER OUT | 100,000 | 120,000 | 120,000 | 80,000 | 120,000 |
| | TOTAL EXPENDITURES | 3,014,759 | 3,082,533 | 3,583,407 | 1,908,758 | 5,392,092 |
| 402-2420000 | FUND BAL - ENDING WATER | 0 | 0 | 28,493 | 0 | 0 |
| | ENDING CASH | 814,521- | 779,839- | 0- | 141,513 | 0- |

**BUDGET APPROPRIATIONS - DETAIL**
**402 - WATER (RPT 50160)**

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | PERSONAL SERVICES | | | | | |
| 402-3033-5001200 | SALARIES | 593,387 | 590,787 | 583,648 | 456,434 | 429,422 |
| 402-3033-5001400 | OVERTIME | 70,932 | 70,231 | 58,500 | 45,551 | 64,350 |
| 402-3033-5001510 | STANDBY | 10,154 | 10,378 | 19,500 | 8,847 | 21,450 |
| 402-3033-5002100 | FICA | 46,723 | 50,567 | 50,769 | 38,018 | 39,414 |
| 402-3033-5002200 | RETIREMENT | 73,142 | 85,143 | 83,578 | 64,646 | 71,830 |
| 402-3033-5002205 | RETIREMENT- CHANGE IN NPL (AUDIT AD | 183,069 | 16,730 | 0 | 0 | 0 |
| 402-3033-5002230 | RETIREMENT - NATIONWIDE | 5,006 | 4,962 | 4,771 | 4,155 | 4,914 |
| 402-3033-5002300 | LIFE/HEALTH INSURANCE | 159,929 | 169,179 | 164,917 | 91,255 | 95,013 |
| 402-3033-5002320 | OPEB EXPENSE | 17,591 | 2,614 | 0 | 0 | 0 |
| 402-3033-5002400 | WORKERS COMPENSATION | 25,427 | 28,674 | 29,771 | 29,174 | 31,414 |
| | TOTAL PERSONAL SERVICES | 1,185,358 | 1,029,263 | 995,455 | 738,080 | 757,807 |
| | OPERATING EXPENSES | | | | | |
| 402-3033-5003100 | PROFESSIONAL SERVICES | 5,786 | 12,438 | 14,624 | 5,568 | 22,000 |
| 402-3033-5003101 | LOOP FEED DESIGN | 1,400 | 372 | 0 | 0 | 0 |
| 402-3033-5003102 | MAINT SUPPORT/SOFTWARE | 6,194 | 9,959 | 4,875 | 17,838 | 16,500 |
| 402-3033-5003200 | AUDITING | 15,900 | 7,237 | 6,300 | 4,613 | 7,688 |
| 402-3033-5003401 | ELEVATED TANK MAINTENANCE | 42,588 | 45,457 | 53,625 | 51,585 | 60,000 |
| 402-3033-5003402 | LABORATORY SERVICES | 4,011 | 7,919 | 7,800 | 4,209 | 10,000 |
| 402-3033-5003420 | CONTRACTUAL SERVICES | 0 | 482 | 0 | 0 | 0 |
| 402-3033-5003423 | TEMP LABOR | 14,164 | 13,707 | 11,700 | 5,789 | 10,000 |
| 402-3033-5004000 | TRAVEL & PER DIEM | 0 | 255 | 370 | 0 | 500 |
| 402-3033-5004100 | COMMUNICATION | 8,387 | 7,937 | 7,800 | 9,216 | 0 |
| 402-3033-5004110 | POSTAGE/FREIGHT | 1,718 | 2,883 | 975 | 893 | 2,500 |
| 402-3033-5004300 | UTILITIES-ELECTRIC | 85,388 | 98,243 | 100,000 | 71,574 | 100,000 |
| 402-3033-5004320 | UTILITIES - WATER/SEWER | 161 | 165 | 195 | 147 | 200 |
| 402-3033-5004321 | UTILITIES - WATER (CCUA) | 236,744 | 147,608 | 200,000 | 80,337 | 200,000 |
| 402-3033-5004330 | STORMWATER FEES | 516 | 0 | 1,500 | 0 | 1,500 |
| 402-3033-5004500 | INSURANCE | 22,010 | 36,695 | 38,530 | 40,094 | 42,618 |
| 402-3033-5004610 | EQUIPMENT MAINTENANCE | 3,548 | 1,178 | 5,850 | 2,912 | 5,000 |
| 402-3033-5004613 | LINE MAINTENANCE | 60,981 | 235,613 | 68,250 | 96,006 | 90,000 |
| 402-3033-5004615 | HYDRANT MAINTENANCE | 2,801 | 19,216 | 9,750 | 1,628 | 10,000 |
| 402-3033-5004616 | PLANT MAINTENANCE | 21,397 | 23,768 | 29,250 | 11,821 | 30,000 |
| 402-3033-5004620 | VEHICLE MAINTENANCE | 5,288 | 14,477 | 2,925 | 5,811 | 5,000 |
| 402-3033-5004640 | BUILDING MAINTENANCE | 5,787 | 33,053 | 4,875 | 322 | 2,500 |
| 402-3033-5004910 | ADVERTISING | 253 | 101 | 500 | 0 | 500 |
| 402-3033-5005100 | OFFICE SUPPLIES | 602 | 68 | 500 | 165 | 500 |
| 402-3033-5005200 | OPERATING SUPPLIES | 68,081 | 64,954 | 29,250 | 24,982 | 35,000 |
| 402-3033-5005211 | CHEMICALS | 49,233 | 61,753 | 58,500 | 57,996 | 60,000 |
| 402-3033-5005212 | LABORATORY SUPPLIES | 2,860 | 601 | 5,850 | 1,185 | 3,000 |
| 402-3033-5005213 | COMPUTER SUPPLIES | 0 | 3,024 | 0 | 0 | 0 |
| 402-3033-5005215 | DONATIONS | 5,000 | 5,000 | 4,875 | 5,000 | 5,000 |
| 402-3033-5005220 | UNIFORMS | 1,228 | 1,059 | 2,439 | 1,201 | 2,500 |
| 402-3033-5005230 | VEHICLE FUEL | 16,148 | 18,364 | 19,500 | 9,648 | 20,000 |
| 402-3033-5005400 | BOOKS,PUB, SUB & MEMBERS | 1,584 | 617 | 975 | 1,188 | 500 |
| 402-3033-5005401 | WELLNESS MEMBERSHIP | 90 | 0 | 0 | 85 | 500 |
| 402-3033-5005403 | EAP PROGRAM | 498 | 259 | 0 | 196 | 500 |
| 402-3033-5005410 | PROFESSIONAL DEVELOPMENT | 3,936 | 1,953 | 2,925 | 1,971 | 3,000 |
| 402-3033-5005600 | IT ALLOCATION | 0 | 0 | 0 | 0 | 39,516 |
| 402-3033-5005900 | DEPRECIATION | 697,059 | 713,852 | 0 | 0 | 0 |
| 402-3033-5008000 | BAD DEBTS EXPENSE | 19,819 | 494 | 0 | 2,176- | 0 |

## BUDGET APPROPRIATIONS - DETAIL
## 402 - WATER (RPT 50160)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| 402-3033-5009990 | COST RECOVERY | 140,176 | 157,448 | 157,448 | 104,965 | 241,342 |
| 402-3033-5009993 | CUSTOMER SVC ALLOCATION | 134,837 | 160,633 | 198,912 | 132,608 | 198,912 |
| | TOTAL OPERATING EXPENSES | 1,686,174 | 1,908,842 | 1,050,868 | 749,376 | 1,226,777 |
| | CAPITAL OUTLAY | | | | | |
| 402-3033-5006200 | BUILDING IMPROVEMENT | 0 | 14,336 | 25,000 | 4,950 | 30,000 |
| 402-3033-5006391 | WATER LINE REPLACEMENT | 0 | 0 | 20,000 | 118,300 | 40,000 |
| 402-3033-5006393 | NEW/REPLACE VALVES | 0 | 24,430 | 10,000 | 9,545 | 15,000 |
| 402-3033-5006395 | NEW METERS INSTALLED | 0 | 6,875 | 20,000 | 5,708 | 25,000 |
| 402-3033-5006396 | LINE EXTENSIONS | 0 | 0 | 30,000 | 23,703 | 40,000 |
| 402-3033-5006400 | EQUIPMENT | 0 | 40,222 | 55,000 | 0 | 115,000 |
| 402-3033-5006401 | C.R. 315 UTILITY RELOCATIONS | 0 | 0 | 450,000 | 0 | 500,000 |
| 402-3033-5006403 | TREATMENT PLANT | 0 | 34,594 | 0 | 0 | 0 |
| 402-3033-5006406 | C.R. 209 S. WATER & SEWER FORCE MAI | 0 | 0 | 485,000 | 2,496 | 200,000 |
| 402-3033-5006407 | REYNOLDS HIGH SRV PUMP IMPR AND FIR | 0 | 0 | 126,400 | 0 | 0 |
| 402-3033-5006411 | North Service Territory / Harbor Ro | 0 | 0 | 0 | 0 | 2,000,000 |
| 402-3033-5006900 | CAPITAL OUTLAY OFFSET | 0 | 120,457- | 0 | 0 | 0 |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 1,221,400 | 164,702 | 2,965,000 |
| | DEBT SERVICE | | | | | |
| 402-3033-5007100 | PRINCIPAL ON DEBT-BONDS | 0 | 0 | 176,472 | 164,686 | 283,204 |
| 402-3033-5007230 | INTEREST ON DEBT-BONDS | 43,227 | 24,429 | 19,212 | 11,915 | 39,305 |
| | TOTAL DEBT SERVICE | 43,227 | 24,429 | 195,684 | 176,601 | 322,509 |
| | TRANSFERS | | | | | |
| 402-3033-5009994 | TRANSFER TO GENERAL FUND | 100,000 | 120,000 | 120,000 | 80,000 | 120,000 |
| | TOTAL TRANSFERS | 100,000 | 120,000 | 120,000 | 80,000 | 120,000 |
| | TOTAL EXPENDITURES | 3,014,759 | 3,082,533 | 3,583,407 | 1,908,758 | 5,392,092 |

## BUDGET APPROPRIATIONS - DETAIL
## 403 - WASTEWATER (RPT 50170)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | 403 - WASTEWATER FUND | | | | | |
| | BEG. BALANCES & REVENUES | | | | | |
| 403-2400000 | FUND BAL - BEG. WASTEWATER | 0 | 0 | 0 | 0 | 2,006,979 |
| | USE OF FUND BALANCE | 0 | 0 | 0 | 0 | 2,006,979 |
| | INTERGOVERNMENTAL | | | | | |
| 403-3343500 | GRANTS | 0 | 0 | 0 | 153,203 | 0 |
| | TOTAL INTERGOVERNMENTAL | 0 | 0 | 0 | 153,203 | 0 |
| | CHARGES FOR SERVICES | | | | | |
| 403-3435000 | WASTEWATER SALES | 3,294,541 | 3,670,208 | 3,800,000 | 2,893,851 | 3,780,000 |
| 403-3435540 | WASTEWATER IMPROVEMENT | 72,000 | 50,000 | 60,000 | 94,000 | 110,000 |
| 403-3435551 | LINE EXTEN-REIMBURSEMENT | 30,500 | 36,750 | 40,000 | 42,000 | 30,000 |
| | TOTAL CHARGES FOR SERVICES | 3,397,041 | 3,756,958 | 3,900,000 | 3,029,851 | 3,920,000 |
| | FINES AND FORFEITURES | | | | | |
| | TOTAL FINES AND FORFEITURES | 0 | 0 | 0 | 0 | 0 |
| | INVESTMENT INCOME | | | | | |
| 403-3433610 | INTEREST FSBA | 21,880 | 28,694 | 14,200 | 18,767 | 15,000 |
| 403-3611000 | INTEREST | 0 | 20,862 | 0 | 6,498 | 5,000 |
| | TOTAL INVESTMENT INCOME | 21,880 | 49,556 | 14,200 | 25,264 | 20,000 |
| | MISCELLANEOUS | | | | | |
| 403-3651000 | SURPLUS SALES | 1,695 | 0 | 2,000 | 636 | 4,000 |
| 403-3699150 | BAD DEBTS COLLECTED | 0 | 0 | 500 | 0 | 0 |
| 403-3699200 | MISC INCOME | 1,841 | 1,980,825 | 100 | 305- | 0 |
| 403-3699300 | MISCELLANEOUS-LATE FEES | 18,073 | 24,307 | 20,000 | 18,613 | 24,000 |
| | TOTAL MISCELLANEOUS | 21,609 | 2,005,131 | 22,600 | 18,944 | 28,000 |
| | OTHER FINANCING SOURCES | | | | | |
| 403-3849994 | LOAN PROCEEDS | 0 | 0 | 6,645,000 | 0 | 2,000,000 |
| | TOTAL OTHER FINANCING SOURCES | 0 | 0 | 6,645,000 | 0 | 2,000,000 |
| | TRANSFERS | | | | | |
| | TOTAL TRANSFER | 0 | 0 | 0 | 0 | 0 |
| | TOTAL BEG. BALANCE & REVENUES | 3,440,531 | 5,811,645 | 10,581,800 | 3,227,262 | 7,974,979 |

## BUDGET APPROPRIATIONS - DETAIL
## 403 - WASTEWATER (RPT 50170)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | WASTEWATER | 3,246,236 | 3,460,959 | 2,293,094 | 1,815,281 | 2,913,768 |
| | DEBT SERVICE | 15,788 | 13,821 | 503,776 | 32,700 | 856,211 |
| | CAPITAL OUTLAY | 0 | 0 | 5,955,000 | 2,446,939 | 4,005,000 |
| | TRANSFER OUT | 135,000 | 403,286 | 1,745,000 | 133,333 | 200,000 |
| | TOTAL EXPENDITURES | 3,397,024 | 3,878,065 | 10,496,870 | 4,428,253 | 7,974,979 |
| 403-2420000 | FUND BAL - ENDING WASTEWATER | 0 | 0 | 84,930 | 0 | 0 |
| | ENDING CASH | 43,506 | 1,933,580 | 0 | 1,200,991- | 0- |

## CITY OF GREEN COVE SPRINGS

### BUDGET APPROPRIATIONS - DETAIL
### 403 - WASTEWATER FUND (RPT 50180)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | PERSONAL SERVICES | | | | | |
| 403-3035-5001200 | SALARIES | 540,791 | 572,551 | 583,648 | 460,788 | 735,313 |
| 403-3035-5001400 | OVERTIME | 78,536 | 101,264 | 58,500 | 97,635 | 105,000 |
| 403-3035-5001510 | STANDBY | 12,655 | 12,328 | 19,500 | 8,806 | 21,450 |
| 403-3035-5002100 | FICA | 44,102 | 52,377 | 50,769 | 42,170 | 65,925 |
| 403-3035-5002200 | WASTEWATER PLANT - RETIREMENT | 67,803 | 88,161 | 88,349 | 73,003 | 120,450 |
| 403-3035-5002205 | RETIREMENT- CHANGE IN NPL (AUDIT AD | 165,808 | 16,526 | 0 | 0 | 0 |
| 403-3035-5002230 | RETIREMENT - NATIONWIDE | 5,006 | 4,962 | 4,508 | 4,155 | 5,100 |
| 403-3035-5002300 | LIFE/HEALTH INSURANCE | 139,120 | 160,447 | 164,917 | 115,038 | 154,568 |
| 403-3035-5002320 | OPEB EXPENSE | 13,217 | 2,387 | 0 | 0 | 0 |
| 403-3035-5002400 | WORKERS COMPENSATION | 25,427 | 28,674 | 29,771 | 29,174 | 31,414 |
| | TOTAL PERSONAL SERVICES | 1,092,464 | 1,039,676 | 999,963 | 830,768 | 1,239,219 |
| | OPERATING EXPENSES | | | | | |
| 403-3035-5003100 | PROFESSIONAL SERVICES | 8,268 | 48,735 | 19,500 | 3,629 | 20,000 |
| 403-3035-5003101 | MAINT SUPPORT/SOFTWARE | 2,418 | 2,320 | 9,750 | 17,838 | 31,500 |
| 403-3035-5003200 | AUDITING | 0 | 12,063 | 10,500 | 7,688 | 12,813 |
| 403-3035-5003421 | LABORATORY SERVICES | 38,863 | 38,864 | 48,750 | 24,372 | 50,000 |
| 403-3035-5003422 | TELEVISE/CLEAN LINES | 0 | 0 | 0 | 0 | 5,000 |
| 403-3035-5003423 | TEMP LABOR | 7,741 | 14,473 | 14,625 | 14,256 | 20,000 |
| 403-3035-5004000 | TRAVEL & PER DIEM | 17- | 0 | 4,875 | 0 | 5,000 |
| 403-3035-5004100 | COMMUNICATIONS | 7,101 | 7,575 | 9,750 | 5,981 | 5,000 |
| 403-3035-5004110 | POSTAGE/FREIGHT | 2,643 | 1,526 | 2,925 | 440 | 3,000 |
| 403-3035-5004300 | UTILITIES-ELECTRIC | 209,556 | 220,192 | 224,250 | 201,757 | 300,000 |
| 403-3035-5004320 | UTILITIES - WATER/SEWER | 21,684 | 3,912 | 4,875 | 3,166 | 5,000 |
| 403-3035-5004330 | STORMWATER FEES | 4,518 | 11,579 | 2,925 | 16,747 | 5,000 |
| 403-3035-5004500 | INSURANCE | 30,162 | 43,221 | 44,246 | 46,042 | 48,941 |
| 403-3035-5004600 | REPAIRS & MAINTENANCE | 25,078 | 29,547 | 0 | 0 | 0 |
| 403-3035-5004610 | EQUIPMENT MAINTENANCE | 4,974 | 11,354 | 10,606 | 3,728 | 7,000 |
| 403-3035-5004611 | MANHOLE MAINTENANCE | 0 | 0 | 0 | 0 | 20,000 |
| 403-3035-5004612 | LIFT STATION REPAIR/MAINT | 15,226 | 37,618 | 39,000 | 19,355 | 40,000 |
| 403-3035-5004613 | LINE MAINTENANCE | 24,076 | 43,046 | 39,000 | 18,117 | 50,000 |
| 403-3035-5004616 | PLANT REPAIR | 30,317 | 23,537 | 39,000 | 25,250 | 50,000 |
| 403-3035-5004618 | SLUDGE MANAGEMENT | 78,832 | 69,877 | 68,250 | 60,647 | 100,000 |
| 403-3035-5004620 | VEHICLE MAINTENANCE | 16,656 | 8,652 | 9,750 | 8,113 | 10,000 |
| 403-3035-5004640 | BUILDING MAINTENANCE | 4,454 | 4,565 | 1,950 | 1,367 | 10,000 |
| 403-3035-5004910 | ADVERTISING | 253 | 99 | 390 | 0 | 500 |
| 403-3035-5005100 | OFFICE SUPPLIES | 478 | 0 | 500 | 160 | 500 |
| 403-3035-5005200 | OPERATING SUPPLIES | 27,985 | 31,628 | 19,500 | 18,481 | 20,000 |
| 403-3035-5005210 | RECLAIMED WATER MATERIALS & OPERATI | 21 | 0 | 0 | 0 | 0 |
| 403-3035-5005211 | CHEMICALS | 164,334 | 160,770 | 156,000 | 149,474 | 170,000 |
| 403-3035-5005212 | LABORATORY SUPPLIES | 10,181 | 28,962 | 14,625 | 8,277 | 30,000 |
| 403-3035-5005213 | COMPUTER SUPPLIES | 0 | 3,024 | 0 | 0 | 0 |
| 403-3035-5005215 | DONATIONS | 5,000 | 5,000 | 4,875 | 5,000 | 5,000 |
| 403-3035-5005220 | UNIFORMS | 155 | 1,228 | 2,925 | 668 | 5,000 |
| 403-3035-5005230 | VEHICLE FUEL | 17,213 | 18,413 | 19,500 | 11,518 | 20,000 |
| 403-3035-5005400 | BOOKS, PUB, SUBS & MEMBERSHIPS | 312 | 342 | 1,000 | 710 | 1,000 |
| 403-3035-5005401 | WELLNESS MEMBERSHIP | 120 | 0 | 488 | 125 | 500 |
| 403-3035-5005403 | EAP PROGRAM | 498 | 259 | 244 | 196 | 300 |
| 403-3035-5005410 | PROFESSIONAL DEVELOPMENT | 2,554 | 3,106 | 3,000 | 1,090 | 3,000 |
| 403-3035-5005600 | IT ALLOCATION | 0 | 0 | 0 | 0 | 91,156 |
| 403-3035-5005900 | DEPRECIATION | 1,078,369 | 1,113,028 | 0 | 0 | 0 |
| 403-3035-5008000 | BAD DEBTS | 123- | 1,394 | 0 | 49- | 0 |

## CITY OF GREEN COVE SPRINGS

### BUDGET APPROPRIATIONS - DETAIL
### 403 - WASTEWATER FUND (RPT 50180)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| 403-3035-5009990 | COST RECOVERY | 160,645 | 239,521 | 239,521 | 159,681 | 303,303 |
| 403-3035-5009993 | CUSTOMER SVC ALLOCATION | 153,224 | 181,856 | 226,037 | 150,691 | 226,037 |
| | TOTAL OPERATING EXPENSES | 2,153,772 | 2,421,282 | 1,293,131 | 984,513 | 1,674,550 |
| | CAPITAL OUTLAY | | | | | |
| 403-3035-5006200 | BUILDINGS | 0 | 34,500 | 0 | 0 | 0 |
| 403-3035-5006300 | IMPROVE OTHER THAN BLDGS | 0 | 0 | 25,000 | 8,542 | 60,000 |
| 403-3035-5006301 | LINE EXTENSIONS | 0 | 15,000 | 20,000 | 4,375 | 30,000 |
| 403-3035-5006302 | LIFT STATION IMPROVEMENTS | 0 | 113,835 | 400,000 | 171,999 | 600,000 |
| 403-3035-5006304 | MANHOLE REHABILITATION | 0 | 5,500 | 35,000 | 9,545 | 70,000 |
| 403-3035-5006305 | HMGP GRANTS - LIFT STATION GENERATO | 0 | 2,800 | 0 | 0 | 0 |
| 403-3035-5006317 | REHAB SEWER LINES | 0 | 0 | 250,000 | 412,308 | 300,000 |
| 403-3035-5006350 | NEW METER READING INFRASTRUCTURE & | 0 | 13,008 | 0 | 0 | 0 |
| 403-3035-5006400 | EQUIPMENT-PLANT/LIFT STATION REPAIR | 0 | 20,425 | 75,000 | 43,588 | 75,000 |
| 403-3035-5006401 | EQUIPMENT/VEHICLES | 0 | 0 | 1,550,000 | 0 | 50,000 |
| 403-3035-5006403 | C.R. 315 UTILITY RELOCATIONS | 0 | 0 | 600,000 | 0 | 520,000 |
| 403-3035-5006405 | CR 209 S FORCE MAIN EXTENSION TO BA | 0 | 0 | 500,000 | 2,430 | 300,000 |
| 403-3035-5006500 | CAPITAL OUTLAY-WW | 0 | 2,559,436 | 2,500,000 | 1,794,151 | 2,000,000 |
| 403-3035-5006900 | CAPITAL OUTLAY OFFSET | 0 | 2,764,505- | 0 | 0 | 0 |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 5,955,000 | 2,446,939 | 4,005,000 |
| | DEBT SERVICE | | | | | |
| 403-3035-5007100 | WASTEWATER PLANT - PRINCIPAL ON DE | 0 | 0 | 490,818 | 19,951 | 844,259 |
| 403-3035-5007230 | INTEREST ON DEBT | 15,788 | 13,821 | 12,958 | 12,749 | 11,951 |
| | TOTAL DEBT SERVICE | 15,788 | 13,821 | 503,776 | 32,700 | 856,211 |
| | TRANSFERS | | | | | |
| 403-3035-5009994 | TRANSFER TO GENERAL FUND | 135,000 | 403,286 | 200,000 | 133,333 | 200,000 |
| 403-3035-5009998 | TRANSFERS TO RECLAIMED WATER FUND | 0 | 0 | 1,545,000 | 0 | 0 |
| | TOTAL TRANSFERS | 135,000 | 403,286 | 1,745,000 | 133,333 | 200,000 |
| | TOTAL EXPENDITURES | 3,397,024 | 3,878,065 | 10,496,870 | 4,428,253 | 7,974,979 |

## BUDGET APPROPRIATIONS - DETAIL
## SOLID WASTE FUND (RPT 50190)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | 404- SOLID WASTE FUND | | | | | |
| | BEG. BALANCES & REVENUES | | | | | |
| | USE OF FUND BALANCE | 0 | 0 | 0 | 0 | 0 |
| | INTERGOVERNMENTAL | | | | | |
| | TOTAL INTERGOVERNMENTAL | 0 | 0 | 0 | 0 | 0 |
| | CHARGES FOR SERVICES | | | | | |
| 404-3431540 | SOLID WASTE DEPT SERVICES | 9,206 | 0 | 0 | 0 | 62,000 |
| 404-3434300 | RESIDENTIAL FEES | 665,881 | 674,315 | 756,485 | 560,517 | 772,289 |
| 404-3434301 | RESIDENTIAL FEES-SPECIAL ASSESSMENT | 114,003 | 118,129 | 138,285 | 90,706 | 145,285 |
| 404-3434311 | CONSTRUCTION DEBRIS | 4,800 | 5,400 | 5,400 | 850 | 5,400 |
| 404-3434400 | DUMPSTER FEES | 1,774 | 1,647 | 1,647 | 1,235 | 1,700 |
| 404-3434500 | FRANCHISE FEES | 81,931 | 131,309 | 117,797 | 105,185 | 120,500 |
| | TOTAL CHARGES FOR SERVICES | 877,595 | 930,800 | 1,019,614 | 758,493 | 1,107,174 |
| | FINES AND FORFEITURES | | | | | |
| | TOTAL FINES AND FORFEITURES | 0 | 0 | 0 | 0 | 0 |
| | INVESTMENT INCOME | | | | | |
| 404-3433610 | INTEREST FSBA | 15,316 | 20,086 | 9,697 | 13,137 | 0 |
| 404-3611000 | INTEREST | 0 | 1,609 | 0 | 68 | 0 |
| | TOTAL INVESTMENT INCOME | 15,316 | 21,695 | 9,697 | 13,204 | 0 |
| | MISCELLANEOUS | | | | | |
| 404-3651000 | SALE OF SURPLUS | 0 | 0 | 0 | 18,015 | 0 |
| 404-3699200 | MISCELLANEOUS INCOME | 728 | 6,184 | 2,000 | 33,106 | 2,000 |
| 404-3699300 | MISCELLANEOUS-LATE FEES | 4,038 | 4,869 | 5,000 | 4,102 | 5,000 |
| | TOTAL MISCELLANEOUS | 4,766 | 11,053 | 7,000 | 55,222 | 7,000 |
| | OTHER FINANCING SOURCES | | | | | |
| 404-3849994 | LOAN PROCEEDS | 0 | 0 | 385,000 | 0 | 0 |
| | TOTAL OTHER FINANCING SOURCES | 0 | 0 | 385,000 | 0 | 0 |
| | TRANSFERS | | | | | |
| | TOTAL TRANSFER | 0 | 0 | 0 | 0 | 0 |
| | TOTAL BEG. BALANCE & REVENUES | 897,677 | 963,548 | 1,421,310 | 826,920 | 1,114,174 |

**BUDGET APPROPRIATIONS - DETAIL**
**SOLID WASTE FUND (RPT 50190)**

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | | ============ | ============ | ============== | ============== | ============== |
| | SOLID WASTE | 1,139,962 | 1,076,471 | 979,134 | 785,675 | 961,867 |
| | DEBT SERVICE | 6,152 | 3,991 | 57,176 | 77,263 | 152,307 |
| | CAPITAL OUTLAY | 0 | 0 | 385,000 | 0 | 0 |
| | TRANSFER OUT | 20,000 | 48,000 | 0 | 0 | 0 |
| | | ------------ | ------------ | -------------- | -------------- | -------------- |
| | TOTAL EXPENDITURES | 1,166,114 | 1,128,462 | 1,421,311 | 862,938 | 1,114,174 |
| | | ============ | ============ | ============== | ============== | ============== |
| | | ------------ | ------------ | -------------- | -------------- | -------------- |
| | ENDING CASH | 268,437- | 164,914- | 0- | 36,018- | 0- |
| | | ============ | ============ | ============== | ============== | ============== |

## BUDGET APPROPRIATIONS - DETAIL
## 404 - SOLID WASTE (RPT 50200)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | PERSONAL SERVICES | | | | | |
| 404-3034-5001200 | SALARIES | 402,633 | 348,753 | 372,957 | 282,810 | 379,224 |
| 404-3034-5001400 | OVERTIME | 25,223 | 28,807 | 12,000 | 36,380 | 24,000 |
| 404-3034-5002100 | FICA | 29,360 | 32,724 | 29,449 | 24,038 | 30,847 |
| 404-3034-5002200 | RETIREMENT | 45,693 | 49,901 | 52,360 | 38,996 | 56,204 |
| 404-3034-5002205 | RETIREMENT- CHANGE IN NPL (AUDIT AD | 110,672 | 10,444 | 0 | 0 | 0 |
| 404-3034-5002230 | RETIREMENT - NATIONWIDE | 4,702 | 4,712 | 4,688 | 4,055 | 4,688 |
| 404-3034-5002300 | LIFE/HEALTH INSURANCE | 101,780 | 100,138 | 81,774 | 66,455 | 87,194 |
| 404-3034-5002320 | OPEB EXPENSE | 10,422 | 1,732 | 0 | 0 | 0 |
| 404-3034-5002400 | WORKERS COMPENSATION | 30,791 | 34,687 | 36,938 | 36,198 | 38,976 |
| | TOTAL PERSONAL SERVICES | 761,276 | 611,897 | 590,165 | 488,932 | 621,133 |
| | OPERATING EXPENSES | | | | | |
| 404-3034-5003100 | PROFESSIONAL SERVICES | 5,557 | 7,467 | 4,582 | 4,755 | 0 |
| 404-3034-5003200 | AUDITING | 0 | 3,015 | 2,625 | 1,922 | 3,203 |
| 404-3034-5003420 | CONTAINER PICKUP FEES-SW | 10,464 | 14,684 | 13,000 | 11,228 | 14,000 |
| 404-3034-5003421 | COMMERCIAL LANDFILL FEES-COUNTY | 6,734 | 9,214 | 8,000 | 6,008 | 9,000 |
| 404-3034-5004000 | TRAVEL & PER DIEM | 0 | 0 | 0 | 498 | 0 |
| 404-3034-5004100 | COMMUNICATION/FREIGHT | 0 | 40 | 0 | 0 | 40 |
| 404-3034-5004110 | POSTAGE/FREIGHT | 2,347 | 0 | 250 | 0 | 250 |
| 404-3034-5004500 | INSURANCE | 8,827 | 12,649 | 13,281 | 13,820 | 14,690 |
| 404-3034-5004610 | EQUIPMENT MAINTENANCE | 106 | 71 | 0 | 0 | 100 |
| 404-3034-5004620 | VEHICLE MAINTENANCE | 63,920 | 63,264 | 50,000 | 64,825 | 55,000 |
| 404-3034-5004910 | ADVERTISING | 399 | 2,797 | 500 | 0 | 3,000 |
| 404-3034-5005100 | OFFICE SUPPLIES | 0 | 0 | 200 | 0 | 100 |
| 404-3034-5005200 | OPERATING SUPPLIES | 27,862 | 30,415 | 48,000 | 52,753 | 36,956 |
| 404-3034-5005220 | UNIFORMS | 789 | 100 | 1,050 | 668 | 1,000 |
| 404-3034-5005230 | VEHICLE FUEL | 45,824 | 42,150 | 45,000 | 33,042 | 40,000 |
| 404-3034-5005401 | WELLNESS MEMBERSHIP | 60 | 0 | 240 | 15 | 240 |
| 404-3034-5005402 | SPECIAL ASSESSMENT FEES | 2,280 | 0 | 2,500 | 0 | 1,000 |
| 404-3034-5005403 | EAP PROGRAM | 461 | 239 | 230 | 182 | 240 |
| 404-3034-5005410 | PROFESSIONAL DEVELOPMENT | 261 | 250 | 400 | 84 | 500 |
| 404-3034-5005900 | DEPREC RES SET ASIDE | 73,117 | 77,466 | 37,596 | 0 | 0 |
| 404-3034-5008000 | BAD DEBTS | 59- | 249 | 1,100 | 0 | 1,000 |
| 404-3034-5009990 | COST RECOVERY | 68,449 | 124,761 | 70,000 | 46,667 | 70,000 |
| 404-3034-5009993 | CUSTOMER SVC ALLOCATION | 61,289 | 75,743 | 90,415 | 60,277 | 90,415 |
| | TOTAL OPERATING EXPENSES | 378,686 | 464,574 | 388,969 | 296,744 | 340,734 |
| | CAPITAL OUTLAY | | | | | |
| 404-3034-5006431 | VEHICLES | 0 | 203,439 | 385,000 | 0 | 0 |
| 404-3034-5006900 | CAPITAL OUTLAY OFFSET | 0 | 203,439- | 0 | 0 | 0 |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 385,000 | 0 | 0 |
| | DEBT SERVICE | | | | | |
| 404-3034-5007100 | PRINCIPAL ON DEBT | 0 | 0 | 54,297 | 76,104 | 147,210 |
| 404-3034-5007230 | INTEREST ON DEBT | 6,152 | 3,991 | 2,879 | 1,159 | 5,097 |
| | TOTAL DEBT SERVICE | 6,152 | 3,991 | 57,176 | 77,263 | 152,307 |

## BUDGET APPROPRIATIONS - DETAIL
## 404 - SOLID WASTE (RPT 50200)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED | |
|---|---|---|---|---|---|---|---|
| | TRANSFERS | | | | | | |
| 404-3034-5009994 | TRANSFER TO GENERAL FUND | 20,000 | 48,000 | 0 | 0 | 0 | |
| | TOTAL TRANSFERS | 20,000 | 48,000 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 1,166,114 | 1,128,462 | 1,421,311 | 862,938 | 1,114,174 | |

CITY OF GREEN COVE SPRINGS

## BUDGET APPROPRIATIONS - DETAIL

## 405 - CUSTOMER SERVICE (RPT 50210)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | FY2025 ACTUAL | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | 405 - CUSTOMER SERVICE | | | | | |
| | BEG. BALANCES & REVENUES | | | | | |
| | USE OF FUND BALANCE | 0 | 0 | 0 | 0 | 0 |
| | INTERGOVERNMENTAL | | | | | |
| | TOTAL INTERGOVERNMENTAL | 0 | 0 | 0 | 0 | 0 |
| | CHARGES FOR SERVICES | | | | | |
| | TOTAL CHARGES FOR SERVICES | 0 | 0 | 0 | 0 | 0 |
| | FINES AND FORFEITURES | | | | | |
| | TOTAL FINES AND FORFEITURES | 0 | 0 | 0 | 0 | 0 |
| | INVESTMENT INCOME | | | | | |
| 405-3611000 | INTEREST | 0 | 1,378 | 0 | 319 | 0 |
| | TOTAL INVESTMENT INCOME | 0 | 1,378 | 0 | 319 | 0 |
| | MISCELLANEOUS | | | | | |
| | TOTAL MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| | OTHER FINANCING SOURCES | | | | | |
| | TOTAL OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS | | | | | |
| 405-3849993 | TRANSFER FROM UTILITIES | 612,894 | 728,627 | 904,147 | 602,765 | 904,147 |
| | TOTAL TRANSFER | 612,894 | 728,627 | 904,147 | 602,765 | 904,147 |
| | TOTAL BEG. BALANCE & REVENUES | 612,894 | 730,005 | 904,147 | 603,083 | 904,147 |
| | CUSTOMER SERVICE | 760,258 | 701,373 | 761,875 | 578,391 | 814,617 |
| | DEBT SERVICE | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 5,720 |
| | TRANSFER OUT | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 760,258 | 701,373 | 761,875 | 578,391 | 820,337 |

## BUDGET APPROPRIATIONS - DETAIL
## 405 - CUSTOMER SERVICE (RPT 50210)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | FY2025 ACTUAL | 2026 BUDGET APPROVED | |
|---|---|---|---|---|---|---|---|
| 405-2420000 | FUND BAL - ENDING CUSTOMER SERVICE | 0 | 0 | 142,272 | 0 | 83,810 | |
| | | ------------ | ------------ | -------------- | -------------- | -------------- | |
| | ENDING CASH | 147,364- | 28,632 | 0 | 24,692 | 0 | |
| | | ============ | ============ | ============== | ============== | ============== | |

## BUDGET APPROPRIATIONS - DETAIL
## 405 - CUSTOMER SERVICE (RPT 50220)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | PERSONAL SERVICES | | | | | |
| 405-3038-5001200 | SALARIES | 356,464 | 349,578 | 440,335 | 347,266 | 446,164 |
| 405-3038-5001300 | SALARIES-PART TIME | 33,991 | 39,287 | 22,497 | 23,960 | 8,586 |
| 405-3038-5001400 | OVERTIME | 4,534 | 3,700 | 5,500 | 3,471 | 5,500 |
| 405-3038-5001510 | STANDBY | 4,162 | 4,369 | 5,000 | 3,394 | 5,000 |
| 405-3038-5002100 | FICA | 27,288 | 28,763 | 36,210 | 27,776 | 35,592 |
| 405-3038-5002200 | RETIREMENT | 45,825 | 53,177 | 63,881 | 51,168 | 65,275 |
| 405-3038-5002205 | RETIREMENT- CHANGE IN NPL (AUDIT AD | 114,155 | 10,506 | 0 | 0 | 0 |
| 405-3038-5002300 | LIFE/HEALTH INSURANCE | 84,464 | 86,634 | 72,321 | 63,302 | 93,404 |
| 405-3038-5002320 | OPEB EXPENSE | 5,122 | 1,395 | 0 | 0 | 0 |
| 405-3038-5002400 | WORKERS' COMPENSATION | 9,483 | 10,699 | 11,393 | 11,165 | 12,022 |
| | TOTAL PERSONAL SERVICES | 685,488 | 588,107 | 657,138 | 531,503 | 671,542 |
| | OPERATING EXPENSES | | | | | |
| 405-3038-5003100 | PROFESSIONAL SERVICES | 2,462 | 2,594 | 2,540 | 4,075 | 3,000 |
| 405-3038-5003101 | MAINT SUPPORT/SOFTWARE | 1,854 | 1,072 | 2,100 | 0 | 0 |
| 405-3038-5003200 | AUDITING | 0 | 2,413 | 2,100 | 1,537 | 2,563 |
| 405-3038-5003421 | CONT SERV MUNICODE BILLING | 33,648 | 37,156 | 45,000 | 22,122 | 45,000 |
| 405-3038-5004000 | TRAVEL & PER DIEM | 503 | 1,797 | 0 | 771 | 4,000 |
| 405-3038-5004100 | COMMUNICATION & FREIGHT | 411 | 135 | 700 | 0 | 0 |
| 405-3038-5004110 | POSTAGE | 5,516 | 8,120 | 9,000 | 6,923 | 10,000 |
| 405-3038-5004500 | INSURANCE | 1,154 | 1,653 | 1,737 | 1,807 | 1,921 |
| 405-3038-5004610 | EQUIPMENT MAINTENANCE | 1,547 | 23,715 | 24,000 | 916 | 5,000 |
| 405-3038-5004620 | VEHICLE | 2,053 | 1,510 | 1,500 | 1,414 | 2,000 |
| 405-3038-5005100 | OFFICE SUPPLIES | 4,010 | 5,884 | 2,500 | 124 | 2,500 |
| 405-3038-5005200 | OPERATING SUPPLIES | 3,342 | 9,199 | 3,500 | 2,783 | 5,000 |
| 405-3038-5005220 | UNIFORMS | 170 | 0 | 1,560 | 577 | 1,560 |
| 405-3038-5005230 | VEHICLE FUEL | 5,282 | 3,825 | 3,500 | 3,016 | 4,000 |
| 405-3038-5005401 | WELLNESS MEMBERSHIP | 30 | 0 | 0 | 180 | 500 |
| 405-3038-5005403 | EAP PROGRAM | 365 | 189 | 0 | 144 | 500 |
| 405-3038-5005410 | PROFESSIONAL DEVELOPMENT | 2,974 | 3,406 | 5,000 | 499 | 3,000 |
| 405-3038-5005600 | IT ALLOCATION | 0 | 0 | 0 | 0 | 52,530 |
| 405-3038-5005900 | DEPRECIATION | 9,451 | 10,601 | 0 | 0 | 0 |
| | TOTAL OPERATING EXPENSES | 74,770 | 113,266 | 104,737 | 46,888 | 143,074 |
| | CAPITAL OUTLAY | | | | | |
| 405-3038-5006400 | EQUIPMENT | 0 | 6,470 | 0 | 0 | 0 |
| 405-3038-5006431 | VEHICLES | 0 | 0 | 0 | 0 | 5,720 |
| 405-3038-5006900 | CAPITAL OUTLAY OFFSET | 0 | 6,470- | 0 | 0 | 0 |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 5,720 |
| | DEBT SERVICE | | | | | |
| | TOTAL DEBT SERVICE | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS | | | | | |
| | TOTAL TRANSFERS | 0 | 0 | 0 | 0 | 0 |

**BUDGET APPROPRIATIONS - DETAIL**
**405 - CUSTOMER SERVICE (RPT 50220)**

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED | |
|---|---|---|---|---|---|---|---|
| | TOTAL EXPENDITURES | 760,258 | 701,373 | 761,875 | 578,391 | 820,337 | |
| | | ============ | ============ | ============== | ============== | ============== | |

## BUDGET APPROPRIATIONS - DETAIL
## 406 - STORMWATER (RPT 50230)



| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | 406 - STORMWATER FUND | | | | | |
| | BEG. BALANCES & REVENUES | | | | | |
| 406-2400000 | FUND BAL - BEG. STORMWATER | 0 | 0 | 0 | 0 | 78,289 |
| | USE OF FUND BALANCE | 0 | 0 | 0 | 0 | 78,289 |
| | INTERGOVERNMENTAL | | | | | |
| 406-3832238 | LEGISLATIVE DELEGATION | 0 | 0 | 318,750 | 0 | 0 |
| | TOTAL INTERGOVERNMENTAL | 0 | 0 | 318,750 | 0 | 0 |
| | CHARGES FOR SERVICES | | | | | |
| 406-3431000 | STORMWATER FEES | 123,043 | 478,173 | 225,000 | 11,212 | 225,000 |
| 406-3431100 | STORMWATER FEES SPECIAL ASSESSMENT | 575,546 | 906,943 | 1,290,000 | 1,520,271 | 1,290,000 |
| | TOTAL CHARGES FOR SERVICES | 698,589 | 1,385,115 | 1,515,000 | 1,531,483 | 1,515,000 |
| | FINES AND FORFEITURES | | | | | |
| | TOTAL FINES AND FORFEITURES | 0 | 0 | 0 | 0 | 0 |
| | INVESTMENT INCOME | | | | | |
| 406-3612000 | INVESTMENT INCOME | 0 | 201,324 | 0 | 127,908 | 15,000 |
| 406-3611000 | INTEREST | 0 | 4,043 | 0 | 2,351 | 2,000 |
| | TOTAL INVESTMENT INCOME | 0 | 205,367 | 0 | 130,259 | 17,000 |
| | MISCELLANEOUS | | | | | |
| 406-3699150 | BAD DEBTS COLLECTED | 0 | 0 | 336 | 0 | 336 |
| 406-3699200 | MISCELLANEOUS INCOME | 0 | 0 | 0 | 105 | 0 |
| 406-3699300 | LATE FEES | 2,095- | 4,831 | 5,400 | 2,033 | 2,000 |
| 406-3699320 | GRANTS | 74,238 | 275,190 | 0 | 0 | 0 |
| | TOTAL MISCELLANEOUS | 72,143 | 280,021 | 5,736 | 2,138 | 2,336 |
| | OTHER FINANCING SOURCES | | | | | |
| 406-3849994 | LOAN | 0 | 0 | 3,698,100 | 0 | 1,816,732 |
| | TOTAL OTHER FINANCING SOURCES | 0 | 0 | 3,698,100 | 0 | 1,816,732 |
| | TRANSFERS | | | | | |
| | TOTAL TRANSFER | 0 | 0 | 0 | 0 | 0 |
| | TOTAL BEG. BALANCE & REVENUES | 770,732 | 1,870,503 | 5,537,586 | 1,663,879 | 3,429,357 |

**BUDGET APPROPRIATIONS - DETAIL**

**406 - STORMWATER (RPT 50230)**

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | STORMWATER | 410,072 | 396,241 | 256,736 | 147,072 | 265,380 |
| | DEBT SERVICE | 0 | 433,210 | 714,350 | 602,994 | 847,245 |
| | CAPITAL OUTLAY | 0 | 0 | 4,566,500 | 2,496,755 | 2,316,732 |
| | TRANSFER OUT | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 410,072 | 829,451 | 5,537,586 | 3,246,821 | 3,429,357 |
| | ENDING CASH | 360,660 | 1,041,052 | 0 | 1,582,941- | 0- |

CITY OF GREEN COVE SPRINGS

## BUDGET APPROPRIATIONS - DETAIL
## 406 - STORMWATER FUND (RPT 50240)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | PERSONAL SERVICES | | | | | |
| 406-3036-5001200 | SALARIES | 79,310 | 77,033 | 84,949 | 64,483 | 89,336 |
| 406-3036-5001400 | OVERTIME | 3,681 | 797 | 1,000 | 397 | 1,000 |
| 406-3036-5002100 | FICA | 6,187 | 5,821 | 6,575 | 4,962 | 6,911 |
| 406-3036-5002200 | RETIREMENT | 10,094 | 10,412 | 11,715 | 8,782 | 12,674 |
| 406-3036-5002300 | HEALTH LIFE INS | 21,747 | 20,696 | 11,030 | 6,463 | 11,362 |
| 406-3036-5002400 | WORKERS COMP | 9,750 | 10,930 | 11,640 | 11,407 | 12,282 |
| 406-3039-5002205 | RETIREMENT- CHANGE IN NPL (AUDIT AD | 23,738 | 2,308 | 0 | 0 | 0 |
| 406-3039-5002320 | OPEB EXPENSE | 2,335 | 340 | 0 | 0 | 0 |
| | TOTAL PERSONAL SERVICES | 156,842 | 128,336 | 126,909 | 96,494 | 133,565 |
| | OPERATING EXPENSES | | | | | |
| 406-3036-5003100 | PROFESSIONAL SERVICES | 5,560 | 69,954 | 52,000 | 27,054 | 50,000 |
| 406-3036-5003200 | ACCOUNTING & AUDITING | 0 | 2,412 | 2,100 | 1,537 | 2,563 |
| 406-3036-5004000 | TRAVEL AND PER DIEM | 0 | 0 | 100 | 0 | 100 |
| 406-3036-5004300 | UTILITIES | 0 | 0 | 0 | 162 | 275 |
| 406-3036-5004330 | UTILITIES - STORMWATER | 0 | 0 | 0 | 21 | 0 |
| 406-3036-5004610 | EQUIPMENT MTCE | 1,701 | 1,974 | 1,000 | 510 | 1,500 |
| 406-3036-5004620 | VEHICLE MTCE | 5,295 | 12,820 | 2,000 | 959 | 2,000 |
| 406-3036-5004910 | ADVERTISING | 957 | 2,964 | 200 | 0 | 750 |
| 406-3036-5005100 | OFFICE SUPPLIES | 0 | 0 | 100 | 0 | 100 |
| 406-3036-5005200 | OPERATING EXPENSES | 4,215 | 3,379 | 5,000 | 5,071 | 7,000 |
| 406-3036-5005220 | UNIFORMS | 133 | 483 | 350 | 350 | 350 |
| 406-3036-5005230 | VEHICLE FUEL | 3,144 | 1,283 | 5,000 | 1,018 | 5,000 |
| 406-3036-5005320 | STORMWATER MTCE | 130,153 | 15,693 | 5,000 | 1,130 | 15,000 |
| 406-3036-5005322 | NPDES STORMWATER | 0 | 0 | 5,000 | 0 | 5,000 |
| 406-3036-5005331 | STREET SWEEPING | 3,689 | 6,521 | 10,000 | 8,063 | 10,000 |
| 406-3036-5005332 | WEED CONTROL | 0 | 0 | 30,000 | 3,560 | 20,000 |
| 406-3036-5005400 | BOOKS,PUB,SUB & MEMBERSHIP | 0 | 0 | 200 | 0 | 200 |
| 406-3036-5005401 | WELLNESS MEMBERSHIP | 0 | 0 | 200 | 0 | 200 |
| 406-3036-5005402 | SPECIAL ASSESSMENT FEES | 11,770 | 0 | 10,500 | 0 | 10,500 |
| 406-3036-5005403 | EAP PROGRAM | 154 | 80 | 77 | 61 | 77 |
| 406-3036-5005410 | PROFESSIONAL DEVELOPMENT | 573 | 1,385 | 1,000 | 1,082 | 0 |
| 406-3036-5005600 | IT ALLOCATION | 0 | 0 | 0 | 0 | 1,200 |
| 406-3036-5005900 | DEPRECIATION | 111,959 | 151,597 | 0 | 0 | 0 |
| 406-3036-5008000 | STWATER-BAD DEBTS EXPENSE | 0 | 8 | 0 | 0 | 0 |
| | TOTAL OPERATING EXPENSES | 279,304 | 270,552 | 129,827 | 50,578 | 131,815 |
| | CAPITAL OUTLAY | | | | | |
| 406-3036-5006307 | STORMWATER IMPROVEMENTS | 0 | 4,152,121 | 4,266,500 | 2,496,615 | 2,316,732 |
| 406-3036-5006400 | EQUIPMENT | 0 | 0 | 0 | 139 | 0 |
| 406-3036-5006431 | VEHICLE | 0 | 562,487 | 300,000 | 0 | 0 |
| 406-3036-5006900 | CAPITAL OUTLAY OFFSET | 0 | 4,714,608- | 0 | 0 | 0 |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 4,566,500 | 2,496,755 | 2,316,732 |
| | DEBT SERVICE | | | | | |
| 406-3036-5007100 | PRINCIPAL ON DEBT | 0 | 0 | 244,000 | 348,022 | 352,589 |
| 406-3036-5007230 | INTEREST ON DEBT | 0 | 377,188 | 470,350 | 254,972 | 494,656 |
| 406-3036-5007241 | DEBT INSURANCE COSTS | 0 | 56,022 | 0 | 0 | 0 |

## BUDGET APPROPRIATIONS - DETAIL
## 406 - STORMWATER FUND (RPT 50240)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED | |
|---|---|---|---|---|---|---|---|
| | TOTAL DEBT SERVICE | 0 | 433,210 | 714,350 | 602,994 | 847,245 | |
| | TRANSFERS | | | | | | |
| | TOTAL TRANSFERS | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 436,145 | 832,098 | 5,537,586 | 3,246,821 | 3,429,357 | |

## BUDGET APPROPRIATIONS - DETAIL
## 407 - RECLAIMED WATER FUND (RPT 50250)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | 407 - RECLAIMED WATER FUND | | | | | |
| | BEG. BALANCES & REVENUES | | | | | |
| | USE OF FUND BALANCE | 0 | 0 | 0 | 0 | 0 |
| | INTERGOVERNMENTAL | | | | | |
| | TOTAL INTERGOVERNMENTAL | 0 | 0 | 0 | 0 | 0 |
| | CHARGES FOR SERVICES | | | | | |
| 407-3435000 | RECLAIMED WATER - SALES | 0 | 0 | 71,936 | 0 | 200,000 |
| | TOTAL CHARGES FOR SERVICES | 0 | 0 | 71,936 | 0 | 200,000 |
| | FINES AND FORFEITURES | | | | | |
| | TOTAL FINES AND FORFEITURES | 0 | 0 | 0 | 0 | 0 |
| | INVESTMENT INCOME | | | | | |
| | TOTAL INVESTMENT INCOME | 0 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | | | | | |
| | TOTAL MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| | OTHER FINANCING SOURCES | | | | | |
| | TOTAL OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 |
| | TRANSFERS | | | | | |
| 407-3832101 | TRANSFERS IN FROM WASTEWATER | 0 | 203,286 | 1,545,000 | 0 | 0 |
| | TOTAL TRANSFER | 0 | 203,286 | 1,545,000 | 0 | 0 |
| | TOTAL BEG. BALANCE & REVENUES | 0 | 203,286 | 1,616,936 | 0 | 200,000 |
| | RECLAIMED WATER | 60,609 | 60,730 | 71,936 | 22,945 | 97,991 |
| | DEBT SERVICE | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 1,545,000 | 1,774,670 | 0 |
| | TRANSFER OUT | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 60,609 | 60,730 | 1,616,936 | 1,797,615 | 97,991 |

**BUDGET APPROPRIATIONS - DETAIL**

**407 - RECLAIMED WATER FUND (RPT 50250)**

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED | |
|---|---|---|---|---|---|---|---|
| 407-2420000 | FUND BAL - ENDING RECLAIMED | 0 | 0 | 0 | 0 | 102,009 | |
| | | ------------ | ------------ | -------------- | -------------- | -------------- | |
| | ENDING CASH | 60,609- | 142,556 | 0 | 1,797,615- | 0 | |
| | | ============ | ============ | ============== | ============== | ============== | |

**BUDGET APPROPRIATIONS - DETAIL**
**407 - RECLAIMED WATER FUND (RPT 50260)**

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | PERSONAL SERVICES | | | | | |
| 407-3039-5001200 | RECLAIMED WATER - SALARIES | 0 | 0 | 29,757 | 13,039 | 38,149 |
| 407-3039-5001400 | RECLAIMED WATER - OVERTIME | 0 | 0 | 3,000 | 225 | 3,309 |
| 407-3039-5001510 | RECLAIMED WATER - STANDBY | 0 | 0 | 1,000 | 303 | 1,127 |
| 407-3039-5002100 | RECLAIMED WATER - FICA | 0 | 0 | 2,582 | 984 | 3,258 |
| 407-3039-5002200 | RECLAIMED WATER - RETIREMENT | 0 | 0 | 4,493 | 1,859 | 5,975 |
| 407-3039-5002230 | RECLAIMED WATER - RETIREMENT - NATI | 0 | 0 | 231 | 0 | 250 |
| 407-3039-5002300 | RECLAIMED WATER - LIFE/HEALTH INS | 0 | 0 | 8,457 | 2,658 | 6,390 |
| 407-3039-5002400 | RECLAIMED WATER - WORKERS COMPENSAT | 0 | 0 | 1,526 | 1,495 | 1,610 |
| | TOTAL PERSONAL SERVICES | 0 | 0 | 51,047 | 20,563 | 60,069 |
| | OPERATING EXPENSES | | | | | |
| 407-3039-5003100 | RECLAIMED WATER - PROFESSIONAL SERV | 0 | 0 | 750 | 0 | 2,050 |
| 407-3039-5003101 | RECLAIMED WATER - MAINT SUPPORT/SOF | 0 | 0 | 250 | 0 | 750 |
| 407-3039-5003200 | RECLAIMED WATER - AUDITING | 0 | 0 | 300 | 0 | 500 |
| 407-3039-5003421 | RECLAIMED WATER - LABORATORY SERVIC | 0 | 0 | 2,750 | 0 | 1,450 |
| 407-3039-5003423 | RECLAIMED WATER - TEMP LABOR | 0 | 0 | 400 | 0 | 1,250 |
| 407-3039-5004000 | RECLAIMED WATER - TRAVEL & PER DIE | 0 | 0 | 600 | 0 | 188 |
| 407-3039-5004100 | RECLAIMED WATER - COMMUNICATIONS | 0 | 0 | 25 | 0 | 2,625 |
| 407-3039-5004110 | RECLAIMED WATER - POSTAGE/FREIGHT | 0 | 0 | 400 | 0 | 80 |
| 407-3039-5004300 | RECLAIMED WATER - UTILITIES - ELECT | 0 | 0 | 50 | 0 | 10,000 |
| 407-3039-5004320 | RECLAIMED WATER - UTILITIES - WATER | 0 | 0 | 2,000 | 0 | 130 |
| 407-3039-5004330 | RECLAIMED WATER - STORMWATER FEES | 0 | 0 | 75 | 0 | 163 |
| 407-3039-5004500 | RECLAIMED WATER - INSURANCE | 0 | 0 | 1,134 | 0 | 1,254 |
| 407-3039-5004610 | RECLAIMED WATER - EQUIPMENT MAINTEN | 0 | 0 | 300 | 0 | 300 |
| 407-3039-5004613 | RECLAIMED WATER - LINE MAINTENANCE | 0 | 0 | 3,500 | 830 | 3,500 |
| 407-3039-5004616 | RECLAIMED WATER - PLANT REPAIR | 0 | 0 | 1,500 | 1,450 | 2,000 |
| 407-3039-5004620 | RECLAIMED WATER - VEHICLE MAINTENAN | 0 | 0 | 150 | 0 | 375 |
| 407-3039-5004640 | RECLAIMED WATER - BUILDING MAINTENA | 0 | 0 | 250 | 0 | 313 |
| 407-3039-5004910 | RECLAIMED WATER - ADVERTISING | 0 | 0 | 25 | 0 | 1,000 |
| 407-3039-5005100 | RECLAIMED WATER - OFFICE SUPPLIES | 0 | 0 | 25 | 0 | 25 |
| 407-3039-5005200 | RECLAIMED WATER - OPERATING SUPPLIE | 0 | 120 | 1,500 | 103 | 1,375 |
| 407-3039-5005211 | RECLAIMED WATER - CHEMICALS | 0 | 0 | 3,000 | 0 | 5,750 |
| 407-3039-5005212 | RECLAIMED WATER - LABORATORY SUPPLI | 0 | 0 | 300 | 0 | 825 |
| 407-3039-5005215 | RECLAIMED WATER - DONATIONS | 0 | 0 | 250 | 0 | 250 |
| 407-3039-5005220 | RECLAIMED WATER - UNIFORMS | 0 | 0 | 125 | 0 | 188 |
| 407-3039-5005230 | RECLAIMED WATER - VEHICLE FUEL | 0 | 0 | 1,000 | 0 | 1,000 |
| 407-3039-5005400 | RECLAIMED WATER - BOOKS, PUB, SUBSC | 0 | 0 | 50 | 0 | 38 |
| 407-3039-5005401 | RECLAIMED WATER - WELLNESS MEMBERSH | 0 | 0 | 18 | 0 | 25 |
| 407-3039-5005403 | RECLAIMED WATER - EAP PROGRAM | 0 | 0 | 13 | 0 | 20 |
| 407-3039-5005410 | RECLAIMED WATER - PROFESSIONAL DEVE | 0 | 0 | 150 | 0 | 500 |
| 407-3039-5005900 | DEPRECIATION | 60,609 | 60,610 | 0 | 0 | 0 |
| | TOTAL OPERATING EXPENSES | 60,609 | 60,730 | 20,889 | 2,382 | 37,922 |
| | CAPITAL OUTLAY | | | | | |
| 407-3039-5006900 | CAPITAL OUTLAY OFFSET | 0 | 96,500- | 0 | 0 | 0 |
| 407-3039-5006994 | RECLAIMED WATER SYSTEM | 0 | 96,500 | 1,545,000 | 1,774,670 | 0 |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 1,545,000 | 1,774,670 | 0 |

## BUDGET APPROPRIATIONS - DETAIL
## 407 - RECLAIMED WATER FUND (RPT 50260)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED | |
|---|---|---|---|---|---|---|---|
| | DEBT SERVICE | | | | | | |
| | TOTAL DEBT SERVICE | 0 | 0 | 0 | 0 | 0 | |
| | TRANSFERS | | | | | | |
| | TOTAL TRANSFERS | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 60,609 | 60,730 | 1,616,936 | 1,797,615 | 97,991 | |

**BUDGET APPROPRIATIONS - DETAIL**

**408 - SELF-INSURANCE FUND (RPT 50261)**

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | 407 - RECLAIMED WATER FUND | | | | | |
| | BEG. BALANCES & REVENUES | | | | | |
| | USE OF FUND BALANCE | 0 | 0 | 0 | 0 | 0 |
| | CHARGES FOR SERVICES | | | | | |
| 408-3431000 | SELF INSURANCE - EMPLOYER CONTRIBUT | 0 | 1,658,314 | 1,534,266 | 1,139,982 | 1,610,000 |
| 408-3432000 | SELF INSURANCE - EMPLOYEE CONTRIBUT | 0 | 203,513 | 210,000 | 183,261 | 250,000 |
| 408-3433000 | SELF INSURANCE - RETIREE CONTRIBUTI | 0 | 7,639 | 0 | 6,911 | 7,600 |
| | TOTAL CHARGES FOR SERVICES | 0 | 1,869,467 | 1,744,266 | 1,330,153 | 1,867,600 |
| | INVESTMENT | | | | | |
| 408-3611000 | SELF INSURANCE - INVESTMENT INCOME | 0 | 135 | 0 | 0 | 0 |
| | TOTAL INVESTMENT | 0 | 135 | 0 | 0 | 0 |
| | MISCELLANEOUS | | | | | |
| 408-3699200 | SELF INSURANCE - MISCELLANEOUS INCO | 0 | 62,917 | 40,000 | 36,565 | 40,000 |
| | TOTAL MISCELLANEOUS | 0 | 62,917 | 40,000 | 36,565 | 40,000 |
| | TOTAL BEG. BALANCE & REVENUES | 0 | 1,932,518 | 1,784,266 | 1,366,718 | 1,907,600 |
| | TOTAL EXPENDITURES | 0 | 1,739,237 | 1,784,266 | 1,504,927 | 1,907,600 |
| 408-2720000 | FUND BALANCE | 0 | 107,380- | 0 | 85,901 | 0 |
| | ENDING CASH | 0 | 300,660 | 0 | 224,110- | 0 |

## BUDGET APPROPRIATIONS - DETAIL
## 408 - SELF- INSURANCE (RPT 50262)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | PERSONAL SERVICES | | | | | |
| 408-1213-5002310 | SELF INSURANCE - HEALTH CLAIMS | 0 | 1,383,154 | 1,404,266 | 1,207,156 | 1,500,000 |
| 408-1213-5002320 | SELF INSURANCE - FIXED COSTS | 0 | 0 | 0 | 0 | 407,600 |
| 408-1213-5003410 | SELF INSURANCE - CONTRACTUAL SERVIC | 0 | 356,083 | 380,000 | 297,771 | 0 |
| | TOTAL PERSONAL SERVICES | 0 | 1,739,237 | 1,784,266 | 1,504,927 | 1,907,600 |
| | TOTAL EXPENDITURES | 0 | 1,739,237 | 1,784,266 | 1,504,927 | 1,907,600 |

**BUDGET APPROPRIATIONS - DETAIL**
**409 - INFORMATION TECHNOLOGY (RPT 50263)**

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | 409 - INFORMATION TECHNOLOGY | | | | | |
| | BEG. BALANCES & REVENUES | | | | | |
| | USE OF FUND BALANCE | 0 | 0 | 0 | 0 | 0 |
| | CHARGES FOR SERVICES | | | | | |
| 409-3431000 | CHARGES FOR SERVICES | 0 | 0 | 0 | 0 | 1,214,263 |
| | TOTAL CHARGES FOR SERVICES | 0 | 0 | 0 | 0 | 1,214,263 |
| | INVESTMENT | | | | | |
| | TOTAL INVESTMENT | 0 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | | | | | |
| | TOTAL MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL BEG. BALANCE & REVENUES | 0 | 0 | 0 | 0 | 1,214,263 |
| | INFORMATION TECHNOLOGY | 0 | 0 | 0 | 0 | 1,064,263 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 150,000 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 1,214,263 |
| | ENDING CASH | 0 | 0 | 0 | 0 | 0- |

## BUDGET APPROPRIATIONS - DETAIL
## 409 - INFORMATION TECHNOLOGY (RPT 50264)

| G/L ACCOUNT | G/L DESCRIPTION | ACTUAL FY2023 | ACTUAL FY2024 | 2025 BUDGET APPROVED | ACTUAL YTD FY2025 | 2026 BUDGET APPROVED |
|---|---|---|---|---|---|---|
| | PERSONAL SERVICES | | | | | |
| 409-1314-5001200 | SALARIES - IT | 0 | 0 | 0 | 0 | 195,543 |
| 409-1314-5001300 | SALARIES - PART TIME - IT | 0 | 0 | 0 | 0 | 0 |
| 409-1314-5001400 | OVERTIME - IT | 0 | 0 | 0 | 0 | 4,500 |
| 409-1314-5002100 | FICA - IT | 0 | 0 | 0 | 0 | 15,303 |
| 409-1314-5002200 | RETIREMENT - IT | 0 | 0 | 0 | 0 | 48,916 |
| 409-1314-5002210 | ICMA RETIREMENT - IT | 0 | 0 | 0 | 0 | 0 |
| 409-1314-5002220 | FMPTF RETIREMENT - IT | 0 | 0 | 0 | 0 | 0 |
| 409-1314-5002230 | NATIONWIDE RETIREMENT - IT | 0 | 0 | 0 | 0 | 0 |
| 409-1314-5002300 | LIFE/HEALTH INSURANCE - IT | 0 | 0 | 0 | 0 | 53,495 |
| 409-1314-5002400 | WORKERS COMPENSATION - IT | 0 | 0 | 0 | 0 | 410 |
| | TOTAL PERSONAL SERVICES | 0 | 0 | 0 | 0 | 318,167 |
| | OPERATING EXPENSES | | | | | |
| 409-1314-5003100 | PROFESSIONAL SERVICES - IT | 0 | 0 | 0 | 0 | 2,000 |
| 409-1314-5003101 | MAINT SUPPORT/SOFTWARE - IT | 0 | 0 | 0 | 0 | 353,246 |
| 409-1314-5004000 | TRAVEL & PER DIEM - IT | 0 | 0 | 0 | 0 | 5,000 |
| 409-1314-5004100 | COMMUNICATIONS - IT | 0 | 0 | 0 | 0 | 263,091 |
| 409-1314-5005200 | OPERATING SUPPLIES - IT | 0 | 0 | 0 | 0 | 114,100 |
| 409-1314-5005300 | OUTSIDE SERVICES - IT | 0 | 0 | 0 | 0 | 0 |
| 409-1314-5005400 | BOOKS, PUB, SUB, & MEMBERSHIPS | 0 | 0 | 0 | 0 | 500 |
| 409-1314-5005401 | WELLNESS MEMBERSHIP - IT | 0 | 0 | 0 | 0 | 120 |
| 409-1314-5005402 | WELLNESS PROGRAM PREMIUM CREDIT - I | 0 | 0 | 0 | 0 | 0 |
| 409-1314-5005403 | EAP PROGRAM - IT | 0 | 0 | 0 | 0 | 40 |
| 409-1314-5005410 | PROFESSIONAL DEVELOPMENT / TRAINING | 0 | 0 | 0 | 0 | 8,000 |
| | TOTAL OPERATING EXPENSES | 0 | 0 | 0 | 0 | 746,096 |
| | CAPITAL OUTLAY | | | | | |
| 409-1314-5006400 | EQUIPMENT - IT | 0 | 0 | 0 | 0 | 150,000 |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 150,000 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 1,214,263 |