| GL NUMBER | DESCRIPTION | 2022-23 AMENDED BUDGET | 2023-24 AMENDED BUDGET | 2024-25 AMENDED BUDGET | 2025-26 MANAGER REVIEW BUDGET |
|---|---|---|---|---|---|
| Dept 310.000 - REVENUES | | | | | |
| 001-310.000-311.000 | CURRENT AD VALOREM TAXES | 10,773,096 | 12,190,349 | 13,236,591 | 14,150,000 |
| 001-310.000-311.100 | DELINQUENT AD VALOREM TAXES | 1,200 | 7,000 | 7,000 | |
| 001-310.000-312.000 | LOCAL OPTIONAL GAS TAX | 33,049 | 35,000 | 37,500 | 36,320 |
| 001-310.000-313.100 | FRANCHISE FEES-FPL | 735,000 | 382,313 | 500,000 | 547,626 |
| 001-310.000-313.400 | FRANCHISE FEES-FPU | (29,000) | 31,000 | 25,000 | 30,364 |
| 001-310.000-313.600 | COMMUNICATIONS SERVICE TAX | 240,000 | 260,000 | 265,000 | 226,517 |
| 001-310.000-314.100 | UTILITY SERVICE TAX-ELECTRIC | | 183,142 | 250,000 | 273,327 |
| 001-310.000-334.300 | FIRE GRANT REVENUE-STATE | | | | 24,000 |
| 001-310.000-335.120 | STATE REVENUE SHARING PROCEEDS | 106,600 | 130,000 | 160,000 | 160,669 |
| 001-310.000-335.150 | ALCOHOLIC BEVERAGE LICENSES | 1,000 | 1,000 | 800 | 636 |
| 001-310.000-335.180 | LOCAL GOVT HALF-CENT SALES TAX | 410,000 | 450,000 | 475,000 | 456,592 |
| 001-310.000-335.190 | MOTOR FUEL TAX REBATE | 1,500 | 1,500 | 1,600 | 1,613 |
| 001-310.000-335.195 | RECYCLING REVENUE SHARING PROG | 2,300 | | | |
| 001-310.000-335.210 | FDOT- STREETLIGHT SUBSIDY | 19,230 | 19,230 | 22,000 | 22,292 |
| 001-310.000-337.720 | ARPA FEDERAL GRANT FUNDS | | | 461,324 | |
| 001-310.000-338.000 | SHARE COUNTY OCCUPATIONAL LIC. | 7,000 | 13,000 | 12,000 | 12,106 |
| 001-310.000-341.900 | ZONING FEES, BOARD REVIEW FEES | 2,000 | 1,000 | 1,000 | |
| 001-310.000-341.920 | CERTIFICATION,COPIES,LIEN SEARCH | 50,000 | 50,000 | 30,000 | 30,000 |
| 001-310.000-342.550 | FIRE INSEPECTION/REINSPECTION FEES | | | | 65,000 |
| 001-310.000-343.400 | GARBAGE/SOLID WASTE REVENUE | 580,000 | 1,029,000 | 1,050,000 | 1,061,327 |
| 001-310.000-351.000 | COURT FINES | 2,000 | 2,000 | 2,000 | 1,247 |
| 001-310.000-351.100 | MISC POLICE INCOME | 1,000 | 500 | 800 | 12,000 |
| 001-310.000-352.000 | LIBRARY FINES & FEES | 2,000 | 2,000 | 2,000 | 2,114 |
| 001-310.000-354.200 | VIOLATION OF LOCAL ORDINANCES | 500 | 10,000 | 10,000 | 15,000 |
| 001-310.000-361.000 | INTEREST ON INVESTMENTS | 80,000 | 125,000 | 500,000 | 500,000 |
| 001-310.000-361.100 | INVESTMENT EARNINGS- TAX COLL. | 500 | 8,000 | 5,000 | 10,000 |
| 001-310.000-362.000 | RENT- U.S. POSTAL STATION | 25,000 | 26,000 | | |
| 001-310.000-362.200 | LEASE-SPRINT PCS | 50,000 | 54,000 | 56,000 | 58,000 |
| 001-310.000-364.000 | DISPOSITION OF FIXED ASSETS | 3,000 | | | |
| 001-310.000-366.400 | FIRE DEPT DONATIONS | | | 10,000 | |
| 001-310.000-366.450 | POLICE DEPT DONATIONS | | | 10,000 | |
| 001-310.000-369.100 | ADMINISTRATIVE REIMBUSEMENTS | 900,000 | 1,050,000 | 1,050,000 | 1,250,000 |
| 001-310.000-369.300 | INSURANCE REIMBURSEMENTS | 500 | | | |
| 001-310.000-369.400 | OTHER MISCELLANEOUS REVENUES | 5,000 | 5,000 | 10,000 | 10,000 |
| 001-310.000-369.700 | EMS TRANSPORT FEES | 30,000 | 30,000 | 30,000 | 125,000 |
| 001-310.000-384.500 | PROCEEDS-SYNOVUS LINE OF CREDIT | | 4,990,000 | | |
| 001-310.000-389.900 | APPROPRIATION FROM RESERVE | 6,551,382 | 1,771,228 | 214,317 | 428,516 |
| NET OF REVENUES/APPROPRIATIONS - 310.000 - REVENUES | | 20,583,857 | 22,857,262 | 18,434,932 | 19,510,266 |
| Dept 511.000 - TOWN COMMISSION | | | | | |
| 001-511.000-511.000 | EXECUTIVE SALARIES AND WAGES | 63,000 | 63,000 | 63,000 | 63,000 |
| 001-511.000-521.000 | FICA TAXES | 4,820 | 5,000 | 6,000 | 6,000 |
| 001-511.000-522.000 | RETIREMENT CONTRIBUTIONS | 22,774 | 35,000 | 23,000 | 30,000 |
| 001-511.000-524.000 | WORKERS' COMPENSATION | 2,352 | 3,300 | 1,000 | 1,000 |
| 001-511.000-531.000 | PROFESSIONAL FEES | 3,500 | 12,000 | 12,000 | 7,500 |
| 001-511.000-540.000 | TRAVEL AND PER DIEM | 1,000 | 12,000 | 30,000 | 25,000 |
| 001-511.000-541.100 | POSTAGE & FREIGHT | 12,500 | 15,000 | 15,000 | 7,500 |
| 001-511.000-545.000 | INSURANCE & BONDS | 2,825 | 6,715 | 7,185 | 9,000 |
| 001-511.000-549.001 | OTH CURR CHG-ADVERTISING | 3,500 | | | |
| 001-511.000-549.005 | OTH CURR CHG-PRINTING & PUBS | 25,000 | 20,000 | 20,000 | 12,500 |
| 001-511.000-549.008 | OTH CURR CHG-GIFTS & AWARDS | 5,000 | 5,000 | 5,000 | 5,000 |
| 001-511.000-549.010 | OTH CURR CHG-PROMOTIONS | 52,500 | 50,000 | 150,000 | 194,000 |
| 001-511.000-552.000 | OPERATING SUPPLIES | 4,500 | 1,000 | 1,000 | 1,200 |
| 001-511.000-552.005 | EXP ACCT. MAYOR | 500 | 500 | 500 | 500 |
| 001-511.000-552.010 | EXP ACCT. VICE MAYOR | 500 | 500 | 500 | 500 |
| 001-511.000-552.015 | EXP ACCT. COMMISSIONER 1 | 500 | 500 | 500 | 500 |
| 001-511.000-552.020 | EXP ACCT. COMMISSIONER 2 | 500 | 500 | 500 | 500 |
| 001-511.000-552.025 | EXP ACCT. COMMISSIONER 3 | 500 | 500 | 500 | 500 |
| 001-511.000-552.100 | UNIFORMS | 375 | 375 | | 500 |
| 001-511.000-554.000 | BOOKS,DUES,EDUCATION,SUBSCRIPT | 7,500 | 8,122 | 8,000 | 14,500 |
| NET OF REVENUES/APPROPRIATIONS - 511.000 - TOWN COMMISS | | (213,646) | (239,012) | (343,685) | (379,200) |
| Dept 512.000 - TOWN MANAGER | | | | | |
| 001-512.000-512.000 | REGULAR SALARIES & WAGES | 320,887 | 330,000 | 316,000 | 349,000 |
| 001-512.000-512.111 | BONUS | 8,929 | | | |
| 001-512.000-515.200 | EDUCATION INCENTIVE PAY | 8,000 | 8,000 | 6,000 | 6,000 |
| 001-512.000-521.000 | FICA TAXES | 19,592 | 28,000 | 26,000 | 29,000 |
| 001-512.000-521.111 | BONUS FICA TAXES | 288 | | | |
| 001-512.000-522.000 | RETIREMENT CONTRIBUTIONS | 12,698 | 13,500 | 8,000 | 9,211 |
| 001-512.000-522.100 | DEFERRED COMP CONTRIBUTIONS | 35,000 | 48,000 | 53,000 | 57,289 |
| 001-512.000-523.000 | HEALTH INSURANCE/ALLOWANCE | 66,808 | 66,330 | 62,000 | 48,000 |
| 001-512.000-524.000 | WORKERS' COMPENSATION | 3,762 | 3,500 | 1,000 | 1,000 |
| 001-512.000-531.000 | PROFESSIONAL FEES | 42,500 | 108,460 | 51,695 | 40,000 |
| 001-512.000-531.100 | PROFESSIONAL FEES- GEN LEGAL | | | 125,000 | 125,000 |
| 001-512.000-531.200 | PROFESSIONAL FEES- LITIGATION | | | 25,000 | 25,000 |
| 001-512.000-531.300 | PROFESIONAL FEES- LEGAL OTHER | | | 35,000 | 35,000 |
| 001-512.000-534.000 | OTHER CONTRACTUAL SERVICES | 3,500 | 4,000 | 2,500 | |

| GL NUMBER | DESCRIPTION | 2022-23 AMENDED BUDGET | 2023-24 AMENDED BUDGET | 2024-25 AMENDED BUDGET | 2025-26 MANAGER REVIEW BUDGET |
|---|---|---|---|---|---|
| Dept 512.000 - TOWN MANAGER | | | | | |
| 001-512.000-540.000 | TRAVEL AND PER DIEM | 7,000 | 7,000 | 6,500 | 7,200 |
| 001-512.000-540.100 | TRAINING & DEVELOPMENT | 2,500 | 3,000 | 3,000 | 3,000 |
| 001-512.000-541.100 | POSTAGE & FREIGHT | 350 | 350 | 350 | 500 |
| 001-512.000-545.000 | INSURANCE & BONDS | 5,640 | 12,000 | 12,840 | 15,000 |
| 001-512.000-546.100 | REPAIRS & MAINTENANCE- VEHICLE | 1,500 | 2,500 | 1,500 | 1,200 |
| 001-512.000-549.008 | OTH CURR CHG-GIFTS & AWARDS | 3,500 | 2,500 | 2,500 | 2,500 |
| 001-512.000-552.000 | OPERATING SUPPLIES | 6,500 | 8,000 | 5,000 | 5,000 |
| 001-512.000-552.400 | OPERATING SUPPLIES-GASOLINE | 3,671 | 3,000 | 3,000 | 2,500 |
| 001-512.000-554.000 | BOOKS,DUES,EDUCATION,SUBSCRIPT | 10,912 | 7,500 | 7,500 | 6,500 |
| NET OF REVENUES/APPROPRIATIONS - 512.000 - TOWN MANAGER | | (563,537) | (655,640) | (753,385) | (767,900) |
| Dept 512.100 - TOWN CLERK | | | | | |
| 001-512.100-512.000 | REGULAR SALARIES & WAGES | 196,261 | 188,000 | 218,000 | 195,000 |
| 001-512.100-512.111 | BONUS | 4,456 | | | |
| 001-512.100-514.000 | OVERTIME | 500 | 500 | 2,000 | |
| 001-512.100-515.200 | EDUCATION INCENTIVE PAY | 12,000 | 8,000 | 8,000 | 8,000 |
| 001-512.100-521.000 | FICA TAXES | 15,932 | 15,700 | 19,000 | 17,000 |
| 001-512.100-521.111 | BONUS FICA TAXES | 337 | | | |
| 001-512.100-522.000 | RETIREMENT CONTRIBUTIONS | 46,231 | 52,000 | 57,000 | 55,000 |
| 001-512.100-522.111 | BONUS RETIREMENT CONTRIBUTION | 844 | | | |
| 001-512.100-523.000 | HEALTH INSURANCE/ALLOWANCE | 77,434 | 48,000 | 66,000 | 61,000 |
| 001-512.100-524.000 | WORKERS' COMPENSATION | 5,645 | 2,000 | 1,000 | 1,000 |
| 001-512.100-534.000 | OTHER CONTRACTUAL SERVICES | 2,500 | 18,535 | 51,263 | 51,000 |
| 001-512.100-540.000 | TRAVEL AND PER DIEM | 4,400 | 4,200 | 7,200 | 7,800 |
| 001-512.100-540.100 | TRAINING & DEVELOPMENT | 2,200 | 4,000 | 4,000 | 6,000 |
| 001-512.100-541.100 | POSTAGE & FREIGHT | 3,500 | 3,500 | 3,500 | 2,000 |
| 001-512.100-545.000 | INSURANCE & BONDS | 6,779 | 5,000 | 5,350 | 7,000 |
| 001-512.100-549.001 | OTH CURR CHG-ADVERTISING | 7,500 | 8,888 | 8,000 | 1,500 |
| 001-512.100-549.009 | OTH CURR CHG-ELECTIONS | 25,000 | 7,165 | 23,000 | 23,000 |
| 001-512.100-552.000 | OPERATING SUPPLIES | 4,350 | 2,500 | 2,500 | 2,500 |
| 001-512.100-554.000 | BOOKS,DUES,EDUCATION,SUBSCRIPT | 13,363 | 8,443 | 5,000 | 4,130 |
| 001-512.100-564.000 | MACHINERY AND EQUIPMENT | 2,767 | 1,700 | 1,700 | 4,200 |
| NET OF REVENUES/APPROPRIATIONS - 512.100 - TOWN CLERK | | (431,999) | (378,131) | (482,513) | (446,130) |
| Dept 513.000 - FINANCE | | | | | |
| 001-513.000-512.000 | REGULAR SALARIES & WAGES | 345,436 | 351,000 | 235,000 | 135,000 |
| 001-513.000-512.111 | BONUS | 9,400 | | | |
| 001-513.000-515.200 | EDUCATION INCENTIVE PAY | 8,000 | 10,000 | 10,000 | 4,000 |
| 001-513.000-521.000 | FICA TAXES | 25,485 | 29,000 | 30,000 | 12,500 |
| 001-513.000-521.111 | BONUS FICA TAXES | 509 | | | |
| 001-513.000-522.000 | RETIREMENT CONTRIBUTIONS | 78,571 | 85,000 | 81,000 | 20,000 |
| 001-513.000-523.000 | HEALTH INSURANCE/ALLOWANCE | 48,288 | 46,000 | 52,000 | 13,000 |
| 001-513.000-524.000 | WORKERS' COMPENSATION | 5,645 | 3,800 | 1,000 | 1,000 |
| 001-513.000-532.000 | ACCOUNTING AND AUDITING | 50,000 | 40,000 | 170,000 | 191,000 |
| 001-513.000-534.000 | OTHER CONTRACTUAL SERVICES | 25,000 | 20,000 | 20,000 | 30,000 |
| 001-513.000-540.000 | TRAVEL AND PER DIEM | 4,500 | 10,000 | 10,000 | 5,000 |
| 001-513.000-540.100 | TRAINING & DEVELOPMENT | 4,500 | 5,000 | 5,000 | 3,500 |
| 001-513.000-541.100 | POSTAGE & FREIGHT | 3,850 | 4,000 | 8,000 | 7,500 |
| 001-513.000-544.000 | RENTALS AND LEASES | 3,061 | 3,000 | | |
| 001-513.000-545.000 | INSURANCE & BONDS | 6,779 | 5,000 | 5,350 | 7,500 |
| 001-513.000-552.000 | OPERATING SUPPLIES | 3,791 | 6,000 | 4,000 | 2,250 |
| 001-513.000-554.000 | BOOKS,DUES,EDUCATION,SUBSCRIPT | 2,000 | 2,000 | 2,500 | 3,000 |
| 001-513.000-571.150 | PRINCIPAL - COPIER LEASE | | | 2,100 | 2,500 |
| 001-513.000-572.150 | INTEREST - COPIER LEASE | | | 50 | |
| NET OF REVENUES/APPROPRIATIONS - 513.000 - FINANCE | | (624,815) | (619,800) | (636,000) | (437,750) |
| Dept 514.000 - LEGAL COUNSEL | | | | | |
| 001-514.000-531.100 | PROFESSIONAL FEES- GEN LEGAL | 139,111 | 144,165 | | |
| 001-514.000-531.300 | PROFESIONAL FEES- LEGAL OTHER | 7,235 | 50,000 | | |
| NET OF REVENUES/APPROPRIATIONS - 514.000 - LEGAL COUNSEI | | (146,346) | (194,165) | | |
| Dept 519.000 - PUBLIC WORKS | | | | | |
| 001-519.000-512.000 | REGULAR SALARIES & WAGES | 78,525 | 47,000 | 46,000 | 51,000 |
| 001-519.000-512.111 | BONUS | 1,571 | | | |
| 001-519.000-514.000 | OVERTIME | 5,957 | 11,000 | 3,000 | 3,000 |
| 001-519.000-515.100 | SHIFT DIFFERENTIAL PAY | 1,810 | 2,250 | | |
| 001-519.000-521.000 | FICA TAXES | 6,233 | 8,000 | 4,000 | 5,000 |
| 001-519.000-521.111 | BONUS FICA TAXES | 119 | | | |
| 001-519.000-522.000 | RETIREMENT CONTRIBUTIONS | 9,927 | 13,000 | 7,000 | 8,000 |
| 001-519.000-523.000 | HEALTH INSURANCE/ALLOWANCE | 58,715 | 39,000 | 31,000 | 23,000 |
| 001-519.000-524.000 | WORKERS' COMPENSATION | 3,762 | 4,000 | 5,000 | 5,000 |
| 001-519.000-531.000 | PROFESSIONAL FEES | 15,000 | 56,425 | 50,000 | 45,000 |
| 001-519.000-534.000 | OTHER CONTRACTUAL SERVICES | 91,790 | 182,704 | 180,000 | 205,000 |
| 001-519.000-540.000 | TRAVEL AND PER DIEM | 1,500 | 1,500 | 2,000 | 2,500 |
| 001-519.000-540.100 | TRAINING & DEVELOPMENT | 1,000 | 1,000 | 2,000 | 2,000 |
| 001-519.000-545.000 | INSURANCE & BONDS | 6,019 | 3,000 | 3,210 | |
| 001-519.000-546.000 | REPAIRS & MAINTENANCE- GENERAL | 83,082 | 85,445 | 111,150 | 150,000 |

| GL NUMBER | DESCRIPTION | 2022-23 AMENDED BUDGET | 2023-24 AMENDED BUDGET | 2024-25 AMENDED BUDGET | 2025-26 MANAGER REVIEW BUDGET |
|---|---|---|---|---|---|
| Dept 519.000 - PUBLIC WORKS | | | | | |
| 001-519.000-546.100 | REPAIRS & MAINTENANCE- VEHICLE | 5,000 | 5,000 | 8,000 | 7,200 |
| 001-519.000-549.003 | OTH CURR CHG-LICENSE & PERMITS | 300 | 300 | 300 | |
| 001-519.000-552.000 | OPERATING SUPPLIES | 22,500 | 30,000 | 50,000 | 40,000 |
| 001-519.000-552.250 | OPERATING SUPPLIES- SAFETY | 1,000 | 1,000 | 1,000 | 1,000 |
| 001-519.000-552.400 | OPERATING SUPPLIES-GASOLINE | 1,500 | 1,500 | 3,000 | 4,000 |
| 001-519.000-562.000 | BUILDINGS | | | | 1,200,000 |
| 001-519.000-563.000 | IMPROVEMENTS OTHER THAN BLDG. | 3,000 | | 1,000,000 | |
| 001-519.000-564.000 | MACHINERY AND EQUIPMENT | | 30,000 | | |
| NET OF REVENUES/APPROPRIATIONS - 519.000 - PUBLIC WORKS | | (398,310) | (522,124) | (1,506,660) | (1,751,700) |
| Dept 519.100 - POST OFFICE | | | | | |
| 001-519.100-512.000 | REGULAR SALARIES & WAGES | 99,503 | 94,000 | | |
| 001-519.100-512.111 | BONUS | 2,700 | | | |
| 001-519.100-515.200 | EDUCATION INCENTIVE PAY | 2,000 | 2,000 | | |
| 001-519.100-521.000 | FICA TAXES | 7,765 | 7,700 | | |
| 001-519.100-521.111 | BONUS FICA TAXES | 198 | | | |
| 001-519.100-522.000 | RETIREMENT CONTRIBUTIONS | 12,487 | 13,800 | | |
| 001-519.100-523.000 | HEALTH INSURANCE/ALLOWANCE | 19,105 | 23,000 | | |
| 001-519.100-524.000 | WORKERS' COMPENSATION | 2,822 | 4,000 | | |
| 001-519.100-544.000 | RENTALS AND LEASES | 3,500 | 3,000 | | |
| 001-519.100-545.000 | INSURANCE & BONDS | 3,390 | 5,000 | | |
| 001-519.100-552.000 | OPERATING SUPPLIES | 3,000 | 3,000 | | |
| 001-519.100-552.100 | UNIFORMS | 502 | 500 | | |
| NET OF REVENUES/APPROPRIATIONS - 519.100 - POST OFFICE | | (156,972) | (156,000) | | |
| Dept 519.300 - SHARED SUPPORT SERVICES | | | | | |
| 001-519.300-512.000 | REGULAR SALARIES & WAGES | 155,938 | 138,000 | 86,000 | 218,000 |
| 001-519.300-512.111 | BONUS | 4,400 | | | |
| 001-519.300-515.200 | EDUCATION INCENTIVE PAY | 8,000 | 8,000 | 4,000 | 6,000 |
| 001-519.300-521.000 | FICA TAXES | 12,541 | 15,000 | 8,000 | 18,750 |
| 001-519.300-521.111 | BONUS FICA TAXES | 265 | | | |
| 001-519.300-522.000 | RETIREMENT CONTRIBUTIONS | 19,972 | 49,000 | 13,000 | 31,000 |
| 001-519.300-523.000 | HEALTH INSURANCE/ALLOWANCE | 30,027 | 29,000 | 12,000 | 36,000 |
| 001-519.300-524.000 | WORKERS' COMPENSATION | 3,762 | 3,000 | 1,000 | 1,000 |
| 001-519.300-534.000 | OTHER CONTRACTUAL SERVICES | 126,250 | 165,079 | 165,000 | 161,000 |
| 001-519.300-541.000 | COMMUNICATIONS | 107,400 | 121,200 | 125,000 | 131,000 |
| 001-519.300-543.000 | UTILITY SERVICES | 61,000 | 71,000 | 78,100 | 37,000 |
| 001-519.300-544.000 | RENTALS AND LEASES | 18,027 | | 7,000 | 5,000 |
| 001-519.300-545.000 | INSURANCE & BONDS | 29,519 | 3,000 | 3,210 | 5,000 |
| 001-519.300-549.000 | OTHER CURRENT CHARGES-GENERAL | 22,800 | 26,092 | 25,000 | 30,000 |
| 001-519.300-549.006 | OTH CURR CHG-TAXES & ASSESSMNT | | 10,000 | | |
| 001-519.300-552.000 | OPERATING SUPPLIES | 26,000 | 25,000 | 30,000 | 13,000 |
| 001-519.300-564.000 | MACHINERY AND EQUIPMENT | | | | 85,000 |
| 001-519.300-566.100 | SOFTWARE | 70,350 | 89,043 | 129,274 | 99,000 |
| 001-519.300-571.150 | PRINCIPAL - COPIER LEASE | | | 3,900 | |
| 001-519.300-572.150 | INTEREST - COPIER LEASE | | | 150 | |
| NET OF REVENUES/APPROPRIATIONS - 519.300 - SHARED SUPPO: | | (696,251) | (752,414) | (690,634) | (876,750) |
| Dept 521.000 - POLICE DEPARTMENT | | | | | |
| 001-521.000-512.000 | REGULAR SALARIES & WAGES | 1,599,153 | 1,855,300 | 1,578,000 | 1,602,000 |
| 001-521.000-512.111 | BONUS | 40,844 | | | |
| 001-521.000-514.000 | OVERTIME | 49,175 | 30,000 | 88,000 | 72,000 |
| 001-521.000-515.000 | SPECIAL PAY | 25,080 | 21,000 | 106,000 | 127,000 |
| 001-521.000-515.100 | SHIFT DIFFERENTIAL PAY | 28,468 | 70,000 | 562,000 | 836,000 |
| 001-521.000-515.200 | EDUCATION INCENTIVE PAY | 28,000 | 31,700 | 36,000 | 40,000 |
| 001-521.000-521.000 | FICA TAXES | 128,532 | 159,400 | 190,000 | 215,000 |
| 001-521.000-521.111 | BONUS FICA TAXES | 2,837 | | | |
| 001-521.000-522.000 | RETIREMENT CONTRIBUTIONS | 466,984 | 570,000 | 747,000 | 815,000 |
| 001-521.000-523.000 | HEALTH INSURANCE/ALLOWANCE | 335,470 | 321,000 | 506,000 | 521,000 |
| 001-521.000-524.000 | WORKERS' COMPENSATION | 31,513 | 25,000 | 75,000 | 83,000 |
| 001-521.000-531.000 | PROFESSIONAL FEES | 7,500 | 9,000 | 10,000 | 7,500 |
| 001-521.000-534.000 | OTHER CONTRACTUAL SERVICES | 81,666 | 10,500 | 27,637 | 32,600 |
| 001-521.000-540.000 | TRAVEL AND PER DIEM | 6,000 | 9,000 | 10,000 | 13,000 |
| 001-521.000-540.100 | TRAINING & DEVELOPMENT | 11,600 | 15,000 | 30,000 | 25,500 |
| 001-521.000-541.000 | COMMUNICATIONS | | 82,000 | 138,000 | 154,000 |
| 001-521.000-541.100 | POSTAGE & FREIGHT | 200 | 500 | 500 | 500 |
| 001-521.000-543.000 | UTILITY SERVICES | 13,000 | 15,000 | 16,500 | 17,500 |
| 001-521.000-545.000 | INSURANCE & BONDS | 63,865 | 65,500 | 82,089 | 90,000 |
| 001-521.000-546.000 | REPAIRS & MAINTENANCE- GENERAL | 1,500 | 1,500 | 2,000 | 2,000 |
| 001-521.000-546.100 | REPAIRS & MAINTENANCE- VEHICLE | 22,000 | 28,000 | 50,000 | 82,000 |
| 001-521.000-546.150 | MARINE MAINTENANCE | 21,045 | 27,600 | 30,000 | 30,000 |
| 001-521.000-549.013 | OTH CURR CHG-ANNUAL PHYSICALS | 1,500 | 1,500 | 2,500 | 3,000 |
| 001-521.000-552.000 | OPERATING SUPPLIES | 14,300 | 18,000 | 30,000 | 26,000 |
| 001-521.000-552.100 | UNIFORMS | 12,462 | 22,000 | 24,000 | 25,000 |
| 001-521.000-552.400 | OPERATING SUPPLIES-GASOLINE | 35,200 | 25,000 | 45,000 | 61,000 |
| 001-521.000-552.450 | MARINE GASOLINE | 12,000 | 12,054 | 15,000 | 12,000 |
| 001-521.000-554.000 | BOOKS,DUES,EDUCATION,SUBSCRIPT | 6,231 | 6,000 | 6,000 | 8,000 |

| GL NUMBER | DESCRIPTION | 2022-23 AMENDED BUDGET | 2023-24 AMENDED BUDGET | 2024-25 AMENDED BUDGET | 2025-26 MANAGER REVIEW BUDGET |
|---|---|---|---|---|---|
| Dept 521.000 - POLICE DEPARTMENT | | | | | |
| 001-521.000-563.000 | IMPROVEMENTS OTHER THAN BLDG. | | | | 1,200,000 |
| 001-521.000-564.000 | MACHINERY AND EQUIPMENT | | 54,000 | 905,000 | |
| 001-521.000-571.150 | PRINCIPAL - COPIER LEASE | | | 1,328 | 1,800 |
| 001-521.000-572.150 | INTEREST - COPIER LEASE | | | 25 | |
| NET OF REVENUES/APPROPRIATIONS - 521.000 - POLICE DEPAR' | | (3,046,125) | (3,485,554) | (5,313,579) | (6,102,400) |
| Dept 522.000 - FIRE RESCUE | | | | | |
| 001-522.000-512.000 | REGULAR SALARIES & WAGES | 295,422 | 1,538,000 | 2,688,000 | 2,637,000 |
| 001-522.000-512.111 | BONUS | 785 | | | |
| 001-522.000-514.000 | OVERTIME | | 112,000 | 100,000 | 226,000 |
| 001-522.000-515.000 | SPECIAL PAY | | 140,000 | 280,000 | 280,000 |
| 001-522.000-515.200 | EDUCATION INCENTIVE PAY | 462 | 4,000 | 95,000 | 95,000 |
| 001-522.000-515.300 | UNIFORMS ALLOWANCE | | 4,200 | | |
| 001-522.000-521.000 | FICA TAXES | 27,253 | 144,000 | 253,000 | 259,000 |
| 001-522.000-521.111 | BONUS FICA TAXES | 58 | | | |
| 001-522.000-522.000 | RETIREMENT CONTRIBUTIONS | 86,839 | 550,000 | 1,008,000 | 1,049,000 |
| 001-522.000-523.000 | HEALTH INSURANCE/ALLOWANCE | 64,189 | 380,000 | 696,000 | 782,000 |
| 001-522.000-524.000 | WORKERS' COMPENSATION | 1,800 | 19,000 | 123,000 | 125,000 |
| 001-522.000-531.000 | PROFESSIONAL FEES | 518,849 | 138,728 | 126,371 | 40,000 |
| 001-522.000-531.500 | PROFESSIONAL FEES-FIRE PREVENTION | | | | 50,000 |
| 001-522.000-534.000 | OTHER CONTRACTUAL SERVICES | 5,353,067 | 3,276,000 | 21,000 | 96,800 |
| 001-522.000-540.000 | TRAVEL AND PER DIEM | 2,500 | 8,000 | 8,000 | 19,800 |
| 001-522.000-540.100 | TRAINING & DEVELOPMENT | 12,500 | 17,500 | 30,000 | 19,700 |
| 001-522.000-541.000 | COMMUNICATIONS | | 3,000 | 2,500 | 2,500 |
| 001-522.000-541.100 | POSTAGE & FREIGHT | | 500 | 3,000 | 3,000 |
| 001-522.000-543.000 | UTILITY SERVICES | 1,500 | 4,000 | 4,400 | 44,400 |
| 001-522.000-545.000 | INSURANCE & BONDS | 25,000 | 10,000 | 100,700 | 100,700 |
| 001-522.000-546.000 | REPAIRS & MAINTENANCE- GENERAL | 15,000 | 5,000 | 5,000 | 1,300 |
| 001-522.000-546.100 | REPAIRS & MAINTENANCE- VEHICLE | 1,000 | 10,000 | 76,000 | 137,800 |
| 001-522.000-549.000 | OTHER CURRENT CHARGES-GENERAL | | 5,000 | 5,000 | 5,000 |
| 001-522.000-549.013 | OTH CURR CHG-ANNUAL PHYSICALS | | 42,000 | 50,000 | 50,000 |
| 001-522.000-552.000 | OPERATING SUPPLIES | 20,500 | 25,000 | 105,000 | 142,000 |
| 001-522.000-552.100 | UNIFORMS | 7,000 | 26,400 | 24,000 | 20,000 |
| 001-522.000-552.150 | UNIFORMS ALLOWANCE | 500 | | | |
| 001-522.000-552.400 | OPERATING SUPPLIES-GASOLINE | 1,500 | 3,500 | 15,000 | 15,000 |
| 001-522.000-554.000 | BOOKS,DUES,EDUCATION,SUBSCRIPT | 1,500 | 1,600 | 7,500 | 59,000 |
| 001-522.000-562.000 | BUILDINGS | 4,185,165 | 4,913,072 | | |
| 001-522.000-562.100 | FIRE (CIP)- DIRECT ORDERS | 160,000 | 392,748 | | |
| 001-522.000-564.000 | MACHINERY AND EQUIPMENT | 1,614,674 | 1,166,558 | 13,306 | |
| 001-522.000-566.100 | SOFTWARE | 20,000 | 1,500 | 129 | 500 |
| 001-522.000-575.100 | INTEREST-SYNOVUS LOAN (FIRE DEPT) | 14 | | | |
| NET OF REVENUES/APPROPRIATIONS - 522.000 - FIRE RESCUE | | (12,417,077) | (12,941,306) | (5,839,906) | (6,260,500) |
| Dept 534.000 - SOLID WASTE | | | | | |
| 001-534.000-534.000 | OTHER CONTRACTUAL SERVICES | 485,235 | 1,005,000 | 1,075,350 | 1,150,625 |
| 001-534.000-552.000 | OPERATING SUPPLIES | 15,300 | 10,000 | | |
| NET OF REVENUES/APPROPRIATIONS - 534.000 - SOLID WASTE | | (500,535) | (1,015,000) | (1,075,350) | (1,150,625) |
| Dept 571.000 - LIBRARY | | | | | |
| 001-571.000-512.000 | REGULAR SALARIES & WAGES | 235,936 | 239,000 | 259,000 | 273,000 |
| 001-571.000-512.111 | BONUS | 6,750 | | | |
| 001-571.000-515.200 | EDUCATION INCENTIVE PAY | 8,000 | 8,000 | 8,000 | 8,000 |
| 001-571.000-521.000 | FICA TAXES | 18,661 | 20,000 | 22,000 | 23,000 |
| 001-571.000-521.111 | BONUS FICA TAXES | 508 | | | |
| 001-571.000-522.000 | RETIREMENT CONTRIBUTIONS | 50,808 | 56,100 | 61,000 | 64,000 |
| 001-571.000-523.000 | HEALTH INSURANCE/ALLOWANCE | 50,913 | 53,000 | 54,000 | 60,000 |
| 001-571.000-524.000 | WORKERS' COMPENSATION | 7,526 | 5,500 | 1,000 | 1,000 |
| 001-571.000-531.000 | PROFESSIONAL FEES | 2,000 | 1,000 | 1,000 | 500 |
| 001-571.000-540.000 | TRAVEL AND PER DIEM | 2,500 | 2,500 | 3,000 | 3,000 |
| 001-571.000-540.100 | TRAINING & DEVELOPMENT | 600 | 800 | 800 | 800 |
| 001-571.000-541.100 | POSTAGE & FREIGHT | 200 | 200 | 100 | 50 |
| 001-571.000-543.000 | UTILITY SERVICES | 3,500 | 4,000 | 4,400 | 4,600 |
| 001-571.000-544.000 | RENTALS AND LEASES | 34 | | | |
| 001-571.000-545.000 | INSURANCE & BONDS | 9,039 | 7,000 | 7,490 | 8,500 |
| 001-571.000-552.000 | OPERATING SUPPLIES | 8,500 | 10,000 | 10,000 | 10,000 |
| 001-571.000-552.100 | UNIFORMS | 375 | 300 | 300 | 300 |
| 001-571.000-552.900 | OPERATING EXP-CHILDRENS PROG | 1,500 | 1,000 | 500 | 500 |
| 001-571.000-554.000 | BOOKS,DUES,EDUCATION,SUBSCRIPT | 52,642 | 55,000 | 55,000 | 55,000 |
| 001-571.000-564.000 | MACHINERY AND EQUIPMENT | | | 5,000 | 16,000 |
| 001-571.000-571.150 | PRINCIPAL - COPIER LEASE | | | 1,036 | 1,100 |
| 001-571.000-572.150 | INTEREST - COPIER LEASE | | | 25 | |
| NET OF REVENUES/APPROPRIATIONS - 571.000 - LIBRARY | | (459,992) | (463,400) | (493,651) | (529,350) |
| Dept 581.000 - INTERFUND TRANSFERS | | | | | |
| 001-581.000-581.300 | TRANSFER TO WATER FD-DEBT SERV | 945,519 | 451,753 | | |
| 001-581.000-581.800 | TRFR TO BUILDING FUND 106 | 55,000 | 55,000 | 55,000 | 55,000 |
| NET OF REVENUES/APPROPRIATIONS - 581.000 - INTERFUND TR | | (1,000,519) | (506,753) | (55,000) | (55,000) |

| GL NUMBER | DESCRIPTION | 2022-23 AMENDED BUDGET | 2023-24 AMENDED BUDGET | 2024-25 AMENDED BUDGET | 2025-26 MANAGER REVIEW BUDGET |
|---|---|---|---|---|---|
| Dept 582.000 - DEBT SERVICE | | | | | |
| 001-582.000-574.100 | PRINCIPAL-SYNOVUS LOAN (FIRE DEPT) | | 519,227 | 536,291 | 553,917 |
| 001-582.000-575.100 | INTEREST-SYNOVUS LOAN (FIRE DEPT) | | 158,735 | 141,669 | 124,044 |
| NET OF REVENUES/APPROPRIATIONS - 582.000 - DEBT SERVICE | | | (677,962) | (677,960) | (677,961) |
| Dept 590.000 - RESERVE FOR CONTINGENCY | | | | | |
| 001-590.000-599.000 | RESERVE FOR CONTINGENCY | | | 19,000 | 75,000 |
| 001-590.000-599.200 | APPROPRIATION TO RESERVE | | 250,000 | 585,125 | |
| NET OF REVENUES/APPROPRIATIONS - 590.000 - RESERVE FOR ( | | | (250,000) | (604,125) | (75,000) |
| ESTIMATED REVENUES - FUND 001 | | 20,583,857 | 22,857,262 | 18,434,932 | 19,510,266 |
| APPROPRIATIONS - FUND 001 | | 20,656,124 | 22,857,261 | 18,472,448 | 19,510,266 |
| NET OF REVENUES/APPROPRIATIONS - FUND 001 | | (72,267) | 1 | (37,516) | |
| BEGINNING FUND BALANCE | | 10,596,959 | 7,054,149 | 8,290,555 | |
| FUND BALANCE ADJUSTMENTS | | 30 | 250,000 | | |
| ENDING FUND BALANCE | | 10,524,722 | 7,304,150 | 8,253,039 | |

| GL NUMBER | DESCRIPTION | 2022-23 AMENDED BUDGET | 2023-24 AMENDED BUDGET | 2024-25 AMENDED BUDGET | 2025-26 MANAGER REVIEW BUDGET |
|---|---|---|---|---|---|
| Dept 310.000 - REVENUES | | | | | |
| 103-310.000-335.110 | DISCRETIONARY SALES TAX | 287,915 | 412,000 | 415,000 | 107,000 |
| 103-310.000-389.900 | APPROPRIATION FROM RESERVE | 142,085 | 219,500 | 260,000 | 380,000 |
| NET OF REVENUES/APPROPRIATIONS - 310.000 - REVENUES | | 430,000 | 631,500 | 675,000 | 487,000 |
| Dept 360.000 - MISCELLANEOUS | | | | | |
| 103-360.000-361.000 | INTEREST ON INVESTMENTS | | 14,000 | 36,000 | 30,000 |
| NET OF REVENUES/APPROPRIATIONS - 360.000 - MISCELLANEOU: | | | 14,000 | 36,000 | 30,000 |
| Dept 519.000 - PUBLIC WORKS | | | | | |
| 103-519.000-531.000 | PROFESSIONAL FEES | | | 63,295 | |
| 103-519.000-563.000 | IMPROVEMENTS OTHER THAN BLDG. | | | 351,990 | |
| 103-519.000-564.000 | MACHINERY AND EQUIPMENT | | | 25,000 | |
| NET OF REVENUES/APPROPRIATIONS - 519.000 - PUBLIC WORKS | | | | (440,285) | |
| Dept 521.000 - POLICE DEPARTMENT | | | | | |
| 103-521.000-563.000 | IMPROVEMENTS OTHER THAN BLDG. | | | 150,000 | |
| 103-521.000-564.000 | MACHINERY AND EQUIPMENT | | | 106,000 | 117,500 |
| NET OF REVENUES/APPROPRIATIONS - 521.000 - POLICE DEPAR' | | | | (256,000) | (117,500) |
| Dept 535.000 - SEWER SYSTEM OPERATIONS | | | | | |
| 103-535.000-563.000 | IMPROVEMENTS OTHER THAN BLDG. | | | | 300,000 |
| NET OF REVENUES/APPROPRIATIONS - 535.000 - SEWER SYSTEM | | | | | (300,000) |
| Dept 571.000 - LIBRARY | | | | | |
| 103-571.000-563.000 | IMPROVEMENTS OTHER THAN BLDG. | | | 100,000 | |
| NET OF REVENUES/APPROPRIATIONS - 571.000 - LIBRARY | | | | (100,000) | |
| Dept 574.000 - DISCRETIONARY SALES TAX- IST | | | | | |
| 103-574.000-531.000 | PROFESSIONAL FEES | | 56,000 | | |
| 103-574.000-562.000 | BUILDINGS | 50,285 | | | |
| 103-574.000-563.000 | IMPROVEMENTS OTHER THAN BLDG. | 220,000 | 220,000 | | |
| 103-574.000-564.000 | MACHINERY AND EQUIPMENT | 237,549 | 369,500 | | |
| 103-574.000-599.000 | RESERVE FOR CONTINGENCY | | | | 99,500 |
| NET OF REVENUES/APPROPRIATIONS - 574.000 - DISCRETIONAR' | | (507,834) | (645,500) | | (99,500) |
| ESTIMATED REVENUES - FUND 103 | | 430,000 | 645,500 | 711,000 | 517,000 |
| APPROPRIATIONS - FUND 103 | | 507,834 | 645,500 | 796,285 | 517,000 |
| NET OF REVENUES/APPROPRIATIONS - FUND 103 | | (77,834) | | (85,285) | |
| BEGINNING FUND BALANCE | | 395,450 | 671,676 | 691,338 | |
| FUND BALANCE ADJUSTMENTS | | | (25,000) | | |
| ENDING FUND BALANCE | | 317,616 | 646,676 | 606,053 | |

| GL NUMBER | DESCRIPTION | 2022-23 AMENDED BUDGET | 2023-24 AMENDED BUDGET | 2024-25 AMENDED BUDGET | 2025-26 MANAGER REVIEW BUDGET |
|---|---|---|---|---|---|
| Dept 310.000 - REVENUES | | | | | |
| 106-310.000-322.000 | BUILDING PERMITS | 1,286,988 | 1,200,000 | 1,200,000 | 1,450,000 |
| 106-310.000-322.100 | ADDITIONAL PERMIT FEES | 40,000 | 60,000 | 40,000 | 40,000 |
| 106-310.000-322.200 | PERMIT DISCOUNT | (128,698) | (140,000) | (110,000) | |
| 106-310.000-322.210 | PRIVATE PROVIDER DISCOUNT | | (3,000) | | |
| 106-310.000-322.230 | PRIVATE PROVIDER DISCOUNT-GS | | (1,000) | | |
| 106-310.000-322.300 | BUIDLING PERMITS-GS | 447,044 | 608,570 | 750,000 | 700,000 |
| 106-310.000-322.400 | ADDITIONAL PERMIT FEES-GS | | 2,000 | 7,000 | 7,000 |
| 106-310.000-341.900 | ZONING FEES, BOARD REVIEW FEES | 24,000 | 30,000 | 37,000 | 37,000 |
| 106-310.000-341.940 | DCA-PERMIT SURCH COMMISSION | 1,800 | 1,800 | 2,200 | 2,200 |
| 106-310.000-341.950 | DCA-PERMIT SURCH COMMISSION-GS | | 120 | 120 | 120 |
| 106-310.000-342.500 | BCAIB-PERMIT SURCH COMMISSION | 2,700 | 2,700 | 2,850 | 2,850 |
| 106-310.000-342.501 | BCAIB-PERMIT SURCH COMMISSION-GS | | 180 | 180 | 180 |
| 106-310.000-342.510 | PENALTIES | 60,000 | 20,000 | 35,000 | 50,000 |
| 106-310.000-342.520 | RE-INSPECTION FEES | | 40,000 | 44,000 | 44,000 |
| 106-310.000-342.530 | PENALTIES-GS | | 1,000 | 1,000 | 5,000 |
| 106-310.000-342.540 | RE-INSPECTION FEES-GS | | 1,200 | 7,000 | 7,000 |
| 106-310.000-361.000 | INTEREST ON INVESTMENTS | 18,000 | 40,000 | 110,000 | 110,000 |
| 106-310.000-381.100 | TRANSFER FROM GENERAL FUND | 55,000 | 55,000 | 55,000 | 55,000 |
| 106-310.000-389.900 | APPROPRIATION FROM RESERVE | 16,600 | | 179,900 | 619,860 |
| NET OF REVENUES/APPROPRIATIONS - 310.000 - REVENUES | | 1,823,434 | 1,918,570 | 2,361,250 | 3,130,210 |
| Dept 524.000 - BUILDING DEPARTMENT | | | | | |
| 106-524.000-512.000 | REGULAR SALARIES & WAGES | 483,903 | 476,000 | 583,000 | 675,000 |
| 106-524.000-512.111 | BONUS | 13,200 | | | |
| 106-524.000-514.000 | OVERTIME | 2,300 | 3,600 | 16,000 | 6,000 |
| 106-524.000-515.200 | EDUCATION INCENTIVE PAY | 8,000 | 8,000 | 12,000 | 12,000 |
| 106-524.000-521.000 | FICA TAXES | 37,631 | 39,000 | 49,000 | 60,000 |
| 106-524.000-521.111 | BONUS FICA TAXES | 934 | | | |
| 106-524.000-522.000 | RETIREMENT CONTRIBUTIONS | 86,970 | 95,000 | 115,000 | 137,500 |
| 106-524.000-523.000 | HEALTH INSURANCE/ALLOWANCE | 117,754 | 77,000 | 106,000 | 108,000 |
| 106-524.000-524.000 | WORKERS' COMPENSATION | 11,288 | 8,000 | 1,000 | 1,000 |
| 106-524.000-531.000 | PROFESSIONAL FEES | 12,500 | 32,500 | 20,000 | 24,000 |
| 106-524.000-534.000 | OTHER CONTRACTUAL SERVICES | 123,781 | 64,400 | 81,778 | 90,000 |
| 106-524.000-535.000 | SUB-CONTRACTED INSPECTIONS | 300,000 | 315,000 | 262,950 | 350,000 |
| 106-524.000-535.100 | SUB-CONTRACTED INSPECTIONS-GS | 196,500 | 135,000 | 120,000 | 152,000 |
| 106-524.000-540.000 | TRAVEL AND PER DIEM | 8,000 | 8,000 | 10,500 | 12,000 |
| 106-524.000-540.100 | TRAINING & DEVELOPMENT | 4,200 | 4,800 | 4,800 | 14,000 |
| 106-524.000-541.000 | COMMUNICATIONS | 1,620 | 1,620 | 2,200 | 2,000 |
| 106-524.000-541.100 | POSTAGE & FREIGHT | 3,500 | 4,800 | 4,800 | 6,000 |
| 106-524.000-543.000 | UTILITY SERVICES | 1,666 | 2,000 | 2,200 | 2,200 |
| 106-524.000-544.000 | RENTALS AND LEASES | 2,800 | 2,800 | 2,800 | 2,800 |
| 106-524.000-545.000 | INSURANCE & BONDS | 8,695 | 35,000 | 37,450 | 37,450 |
| 106-524.000-546.000 | REPAIRS & MAINTENANCE- GENERAL | 3,500 | 4,000 | 3,000 | 3,000 |
| 106-524.000-546.100 | REPAIRS & MAINTENANCE- VEHICLE | 4,000 | 5,500 | 6,000 | 5,600 |
| 106-524.000-549.100 | ADMINISTATIVE CHARGES | 350,000 | 500,000 | 500,000 | 700,000 |
| 106-524.000-552.000 | OPERATING SUPPLIES | 12,673 | 12,600 | 12,000 | 10,000 |
| 106-524.000-552.400 | OPERATING SUPPLIES-GASOLINE | 8,500 | 4,000 | 4,000 | 4,000 |
| 106-524.000-554.000 | BOOKS,DUES,EDUCATION,SUBSCRIPT | 6,060 | 5,200 | 5,000 | 6,160 |
| 106-524.000-562.000 | BUILDINGS | 9,000 | 9,000 | 400,000 | 690,000 |
| 106-524.000-564.000 | MACHINERY AND EQUIPMENT | 53,140 | 60,000 | 10,000 | 12,500 |
| 106-524.000-566.100 | SOFTWARE | 2,400 | 2,600 | 8,400 | 4,000 |
| 106-524.000-571.150 | PRINCIPAL - COPIER LEASE | | 3,000 | 3,000 | 3,000 |
| 106-524.000-572.150 | INTEREST - COPIER LEASE | | 150 | 150 | |
| NET OF REVENUES/APPROPRIATIONS - 524.000 - BUILDING DEP. | | (1,874,515) | (1,918,570) | (2,383,028) | (3,130,210) |
| ESTIMATED REVENUES - FUND 106 | | 1,823,434 | 1,918,570 | 2,361,250 | 3,130,210 |
| APPROPRIATIONS - FUND 106 | | 1,874,515 | 1,918,570 | 2,383,028 | 3,130,210 |
| NET OF REVENUES/APPROPRIATIONS - FUND 106 | | (51,081) | | (21,778) | |
| BEGINNING FUND BALANCE | | 1,983,038 | 2,892,624 | 3,598,986 | |
| ENDING FUND BALANCE | | 1,931,957 | 2,892,624 | 3,577,208 | |

| GL NUMBER | DESCRIPTION | 2022-23 AMENDED BUDGET | 2023-24 AMENDED BUDGET | 2024-25 AMENDED BUDGET | 2025-26 MANAGER REVIEW BUDGET |
|---|---|---|---|---|---|
| Dept 533.000 - WATER SYSTEM OPERATIONS | | | | | |
| 401-533.000-343.300 | WATER UTILITY REVENUE | 2,451,615 | 2,747,000 | 2,985,973 | 3,167,894 |
| 401-533.000-343.310 | FIRE HYDRANT- MAINTENANCE FEE | 31,000 | 30,720 | 30,720 | 40,738 |
| 401-533.000-343.350 | IRRIGATION UTILITY REVENUE | 583,360 | 597,000 | 685,703 | 724,432 |
| 401-533.000-361.000 | INTEREST ON INVESTMENTS | 29,000 | 140,000 | 125,000 | 120,000 |
| 401-533.000-369.100 | ADMINISTRATIVE REIMBUSEMENTS | 220,000 | 220,000 | 220,000 | 220,000 |
| 401-533.000-381.100 | TRANSFER FROM GENERAL FUND | 945,519 | 451,753 | | |
| 401-533.000-389.810 | APPROP FROM RESERVE - PRIOR CONNEC | 296,880 | | | |
| 401-533.000-389.900 | APPROPRIATION FROM RESERVE | 285,766 | 812,927 | 865,343 | 946,705 |
| 401-533.000-512.000 | REGULAR SALARIES & WAGES | 692,860 | 760,000 | 522,000 | 623,000 |
| 401-533.000-512.111 | BONUS | 18,938 | | | |
| 401-533.000-514.000 | OVERTIME | 32,259 | 15,000 | 18,000 | 25,000 |
| 401-533.000-515.100 | SHIFT DIFFERENTIAL PAY | 23,023 | 30,000 | 325,000 | 296,000 |
| 401-533.000-515.200 | EDUCATION INCENTIVE PAY | 6,000 | 6,000 | 8,000 | 8,000 |
| 401-533.000-521.000 | FICA TAXES | 57,383 | 65,000 | 70,000 | 77,000 |
| 401-533.000-521.111 | BONUS FICA TAXES | 1,425 | | | |
| 401-533.000-522.000 | RETIREMENT CONTRIBUTIONS | 113,255 | 120,000 | 130,000 | 141,000 |
| 401-533.000-523.000 | HEALTH INSURANCE/ALLOWANCE | 170,682 | 172,000 | 249,000 | 316,000 |
| 401-533.000-524.000 | WORKERS' COMPENSATION | 16,933 | 12,000 | 47,000 | 55,000 |
| 401-533.000-531.000 | PROFESSIONAL FEES | 16,240 | 70,000 | 75,000 | 85,000 |
| 401-533.000-534.000 | OTHER CONTRACTUAL SERVICES | 41,000 | 45,000 | 48,150 | 35,000 |
| 401-533.000-540.000 | TRAVEL AND PER DIEM | 3,745 | 5,000 | 5,350 | 10,000 |
| 401-533.000-540.100 | TRAINING & DEVELOPMENT | 2,700 | 5,671 | 6,000 | 10,000 |
| 401-533.000-541.000 | COMMUNICATIONS | 225 | | | |
| 401-533.000-541.100 | POSTAGE & FREIGHT | 300 | 1,100 | 1,000 | 1,000 |
| 401-533.000-543.000 | UTILITY SERVICES | 315,988 | 325,000 | 357,500 | 305,000 |
| 401-533.000-545.000 | INSURANCE & BONDS | 130,997 | 221,000 | 236,470 | 260,000 |
| 401-533.000-546.000 | REPAIRS & MAINTENANCE- GENERAL | 177,334 | 229,457 | 245,550 | 225,000 |
| 401-533.000-546.100 | REPAIRS & MAINTENANCE- VEHICLE | 2,500 | 5,000 | 5,000 | 6,000 |
| 401-533.000-546.200 | RENEWALS & REPLACEMENTS | 98,125 | 122,349 | 150,000 | 175,000 |
| 401-533.000-549.003 | OTH CURR CHG-LICENSE & PERMITS | 5,450 | 6,500 | 6,500 | 7,500 |
| 401-533.000-549.100 | ADMINISTATIVE CHARGES | 550,000 | 550,000 | 550,000 | 550,000 |
| 401-533.000-552.000 | OPERATING SUPPLIES | 338,218 | 81,463 | 100,000 | 100,000 |
| 401-533.000-552.100 | UNIFORMS | 6,000 | 6,600 | 5,000 | 7,500 |
| 401-533.000-552.250 | OPERATING SUPPLIES- SAFETY | 3,500 | 3,500 | 14,000 | 15,000 |
| 401-533.000-552.260 | OPERATING SUPPLIES - CHEMICALS | | 289,000 | 336,341 | 325,000 |
| 401-533.000-552.400 | OPERATING SUPPLIES-GASOLINE | 17,321 | 17,750 | 20,000 | 22,000 |
| 401-533.000-554.000 | BOOKS,DUES,EDUCATION,SUBSCRIPT | 3,000 | 3,000 | 3,000 | 4,000 |
| 401-533.000-562.000 | BUILDINGS | 38,618 | 30,000 | | 200,000 |
| 401-533.000-563.000 | IMPROVEMENTS OTHER THAN BLDG. | | 215,000 | 593,028 | 150,000 |
| 401-533.000-564.000 | MACHINERY AND EQUIPMENT | 628,003 | 381,025 | 211,591 | 325,000 |
| 401-533.000-571.500 | PRINCIPAL-DWSRF502901 RO | 712,602 | 363,989 | | |
| 401-533.000-571.800 | PRINCIPAL-R.O. EXPANSION | 242,981 | 250,695 | 259,388 | 268,384 |
| 401-533.000-571.830 | PRINCIPAL-DWSRF500201 A1A | 42,645 | 43,766 | 44,915 | 46,095 |
| 401-533.000-571.850 | PRINCIPAL-DWSRF500200 ARRA | 159,627 | 164,160 | 168,822 | 173,616 |
| 401-533.000-571.900 | SRF LOAN PRINCIPAL- WIIP 2017 | 220,199 | 222,806 | 225,442 | 228,110 |
| 401-533.000-572.200 | INTEREST- DWSRF502901 RO | 25,822 | 5,224 | | |
| 401-533.000-572.800 | INTEREST-R.O. EXPANSION | 53,868 | 46,155 | 37,461 | 28,465 |
| 401-533.000-572.830 | INTEREST-DWSRF500201 A1A | 9,491 | 8,371 | 7,221 | 6,041 |
| 401-533.000-572.850 | INTEREST-DWSRF500200 ARRA | 38,684 | 35,152 | 29,489 | 24,695 |
| 401-533.000-572.900 | SRF LOAN INTERST- WIIP 2017 | 43,273 | 40,667 | 38,031 | 35,363 |
| 401-533.000-599.000 | RESERVE FOR CONTINGENCY | | 25,000 | 25,000 | 50,000 |
| NET OF REVENUES/APPROPRIATIONS - 533.000 - WATER SYSTEM | | (218,074) | | (261,510) | |
| ESTIMATED REVENUES - FUND 401 | | 4,843,140 | 4,999,400 | 4,912,739 | 5,219,769 |
| APPROPRIATIONS - FUND 401 | | 5,061,214 | 4,999,400 | 5,174,249 | 5,219,769 |
| NET OF REVENUES/APPROPRIATIONS - FUND 401 | | (218,074) | | (261,510) | |
| BEGINNING FUND BALANCE | | 9,241,658 | 9,730,025 | 9,762,971 | |
| FUND BALANCE ADJUSTMENTS | | 4,052 | (812,927) | | |
| ENDING FUND BALANCE | | 9,027,636 | 8,917,098 | 9,501,461 | |

| GL NUMBER | DESCRIPTION | 2022-23 AMENDED BUDGET | 2023-24 AMENDED BUDGET | 2024-25 AMENDED BUDGET | 2025-26 MANAGER REVIEW BUDGET |
|---|---|---|---|---|---|
| Dept 535.000 - SEWER SYSTEM OPERATIONS | | | | | |
| 402-535.000-337.720 | ARPA FEDERAL GRANT FUNDS | | 250,000 | 140,921 | |
| 402-535.000-337.750 | GRANTS | | | 270,000 | 230,000 |
| 402-535.000-343.500 | SEWER UTILITIES REVENUE | 1,524,334 | 1,775,000 | 1,973,647 | 2,073,000 |
| 402-535.000-361.000 | INTEREST ON INVESTMENTS | 21,000 | 120,000 | 110,000 | 115,000 |
| 402-535.000-389.900 | APPROPRIATION FROM RESERVE | 237,358 | 351,505 | | 1,737,500 |
| 402-535.000-531.000 | PROFESSIONAL FEES | 208,911 | 150,000 | 344,824 | 300,000 |
| 402-535.000-534.000 | OTHER CONTRACTUAL SERVICES | 25,000 | 32,130 | 30,000 | 25,000 |
| 402-535.000-543.000 | UTILITY SERVICES | 38,750 | 45,000 | 49,500 | 52,000 |
| 402-535.000-543.100 | SEWAGE TREATMENT-CITY OF DELRA | 985,000 | 975,000 | 1,072,500 | 1,148,000 |
| 402-535.000-545.000 | INSURANCE & BONDS | 2,942 | 7,000 | 7,490 | 8,500 |
| 402-535.000-546.000 | REPAIRS & MAINTENANCE- GENERAL | 50,000 | 221,375 | 240,000 | 175,000 |
| 402-535.000-546.200 | RENEWALS & REPLACEMENTS | 120,000 | 120,000 | 120,000 | 75,000 |
| 402-535.000-549.100 | ADMINISTATIVE CHARGES | 220,000 | 220,000 | 220,000 | 220,000 |
| 402-535.000-552.000 | OPERATING SUPPLIES | 1,000 | 1,000 | 1,000 | 2,000 |
| 402-535.000-563.000 | IMPROVEMENTS OTHER THAN BLDG. | 225,000 | 550,000 | 300,000 | 2,050,000 |
| 402-535.000-564.000 | MACHINERY AND EQUIPMENT | | 150,000 | 228,625 | 100,000 |
| 402-535.000-599.000 | RESERVE FOR CONTINGENCY | | 25,000 | 49,078 | |
| NET OF REVENUES/APPROPRIATIONS - 535.000 - SEWER SYSTEM | | (93,911) | | (168,449) | |
| ESTIMATED REVENUES - FUND 402 | | 1,782,692 | 2,496,505 | 2,494,568 | 4,155,500 |
| APPROPRIATIONS - FUND 402 | | 1,876,603 | 2,496,505 | 2,663,017 | 4,155,500 |
| NET OF REVENUES/APPROPRIATIONS - FUND 402 | | (93,911) | | (168,449) | |
| BEGINNING FUND BALANCE | | 2,408,085 | 2,840,701 | 3,428,280 | |
| FUND BALANCE ADJUSTMENTS | | (4,048) | | | |
| ENDING FUND BALANCE | | 2,310,126 | 2,840,701 | 3,259,831 | |
| ESTIMATED REVENUES - ALL FUNDS | | 29,463,123 | 32,917,237 | 28,914,489 | 32,532,745 |
| APPROPRIATIONS - ALL FUNDS | | 29,976,290 | 32,917,236 | 29,489,027 | 32,532,745 |
| NET OF REVENUES/APPROPRIATIONS - ALL FUNDS | | (513,167) | 1 | (574,538) | |
| BEGINNING FUND BALANCE - ALL FUNDS | | 24,625,190 | 23,189,176 | 25,772,130 | |
| FUND BALANCE ADJUSTMENTS - ALL FUNDS | | 34 | (587,927) | | |
| ENDING FUND BALANCE - ALL FUNDS | | 24,112,057 | 22,601,250 | 25,197,592 | |