

CITY OF LABELLE
FY2027 BUDGET DRAFT FOR WORKSHOP
SUMMARY BY ACCOUNT CLASS AND CATEGORY
08.27.2026

Sum of FY2027 Budget					
Row Labels	GENERAL FUND	UTILITY	Grand Total	Change	% Change
REV	17,700,925	60,230,534	77,931,459	46,500,946	148%
1.Property Tax	4,111,700		4,111,700	332,204	9%
1a.Other tax revenues	2,085,630		2,085,630	83,124	4%
2.Intergovt Rev	3,227,821		3,227,821	422,988	15%
2a.Intergovt Rev - Grants	5,363,171	17,114,100	22,477,271	8,545,331	61%
3.Svc charges	92,000	6,818,530	6,910,530	533,030	8%
3a.Svc charges (capital)		180,000	180,000	30,000	20%
4.Licenses/Permits	268,900		268,900	3,400	1%
5.Fines & Penalties	28,000	3,500	31,500	(8,000)	-20%
6.Misc	50,000	-	50,000	50,000	100%
7.Contributions	5,000		5,000	(10,000)	-67%
9.Loan proceeds	-	35,452,500	35,452,500	35,452,500	100%
98. Customer Deposits		12,000	12,000	(136,600)	-92%
99.Investment Inc	100,000	10,000	110,000	-	0%
Fund balance transfer	2,368,703	355,543	2,724,246	1,072,835	65%
TRANSFERS		284,361	284,361	130,134	84%
EXP	17,700,925	60,230,534	77,931,459	46,584,719	149%
A.Personnel	5,314,582	859,750	6,174,332	354,239	6%
B.Prof & Contract Svcs	1,337,760	3,510,757	4,848,517	413,090	9%
C.Insurance	149,623	215,486	365,109	(108,218)	-23%
D.Repairs & Maint	206,299	490,000	696,299	267,881	63%
E.Supplies	371,689	78,030	449,719	(70,102)	-13%
F.Fuel & Utilities	532,976	391,466	924,442	83,833	10%
G.Other	277,646	4,600	282,246	69,711	33%
H.Donations	411,350		411,350	63,875	18%
I.Capital Outlay	6,124,641	34,992,500	41,117,141	26,617,503	184%
J.Debt service	202,900	19,403,584	19,606,484	18,736,573	2154%
K.Allowances	-		-	-	0%
N.Contingency	2,226,459	-	2,226,459	11,200	1%
Street Paving	545,000		545,000	15,000	3%
TRANSFERS		284,361	284,361	130,134	84%

CITY OF LABELLE
FY2027 GENERAL FUND BUDGET DRAFT FOR WORKSHOP
SUMMARY BY ACCOUNT CLASS AND CATEGORY
08.27.2026

	FY2025 Actual	YTD 06/30/2026	FY2025 Budget	FY2026 Budget	FY2027 Budget	Change	% Change
001							
REV	7,832,623	10,171,011	12,338,043	16,922,746	17,700,925	778,179	4.6%
1.Property Tax	2,827,033	3,623,945	2,859,700	3,779,496	4,111,700	332,204	8.8%
1a.Other tax revenues	2,066,198	1,574,850	1,995,000	2,002,506	2,085,630	83,124	4.2%
2.Intergovt Rev	1,680,485	2,042,576	1,782,115	2,804,833	3,227,821	422,988	15.1%
2a.Intergovt Rev - Grants	385,386	2,043,243	4,000,000	6,168,000	5,363,171	(804,829)	-13.0%
3.Svc charges	96,703	78,682	87,200	100,000	92,000	(8,000)	-8.0%
4.Licenses/Permits	285,418	252,587	261,400	265,500	268,900	3,400	1.3%
5.Fines & Penalties	41,169	28,012	45,000	36,000	28,000	(8,000)	-22.2%
6.Misc	48,325	17,528	40,000	-	50,000	50,000	100.0%
7.Contributions	37,000	26,980	-	15,000	5,000	(10,000)	-66.7%
8.Settlements	-	-	-	-	-	-	
9.Loan proceeds	95,581	301,578	-	-	-	-	
99.Investment Inc	269,325	181,030	52,800	100,000	100,000	-	0.0%
Fund balance transfer			1,214,828	1,651,411	2,368,703	717,292	43.4%
EXP	7,234,214	7,898,433	12,338,043	16,922,746	17,700,925	778,179	4.6%
A.Personnel	3,572,031	3,328,899	3,697,302	4,902,336	5,314,582	412,246	8.4%
B.Prof & Contract Svcs	989,885	564,324	1,033,800	1,220,660	1,337,760	117,100	9.6%
C.Insurance	204,526	157,277	205,150	205,253	149,623	(55,630)	-27.1%
D.Repairs & Maint	231,238	193,984	192,000	208,200	206,299	(1,901)	-0.9%
E.Supplies	237,133	176,331	204,100	372,038	371,689	(349)	-0.1%
F.Fuel & Utilities	392,971	294,567	457,000	495,734	532,976	37,242	7.5%
G.Other	170,468	152,259	172,485	214,549	277,646	63,097	29.4%
H.Donations	272,287	260,575	267,895	347,475	411,350	63,875	18.4%
I.Capital Outlay	644,999	2,698,163	4,314,300	6,530,698	6,124,641	(406,057)	-6.2%
J.Debt service	65,013	65,244	74,100	102,100	202,900	100,800	98.7%
K.Allowances	-	-	2,500	-	-	-	
L.Reserves	-	-	-	-	-	-	
N.Contingency	-	-	1,187,411	1,793,703	2,226,459	432,756	24.1%
Street Paving	453,663	6,809	530,000	530,000	545,000	15,000	2.8%

Grand Total

NET INCOME **598,409** **2,272,578** - - 0 0

BUDGET SURPLUS BUDGETED TO CONTINGENCY PENDING WORKSHOP DISCUSSION

CITY OF LABELLE
FY2027 GENERAL FUND BUDGET DRAFT FOR WORKSHOP
SUMMARY OF EXPENDITURES BY DEPARTMENT AND CATEGORY
08.27.2026

Row Labels	FY2025 Actual	YTD 06/30/2026	FY2025 Budget	FY2026 Budget	FY2027 Budget	Change	% Change
EXP	7,234,214	7,898,433	12,338,043	16,887,473	17,700,925	813,452	4.8%
511 Commission	473,748	286,335	417,826	539,702	512,990	(26,712)	-4.9%
A.Personnel	127,518	90,307	141,940	128,666	128,059	(607)	-0.5%
B.Prof & Contract Svcs	225,639	136,295	191,000	303,000	275,000	(28,000)	-9.2%
C.Insurance	5,628	3,049	5,386	4,036	3,091	(945)	-23.4%
D.Repairs & Maint	7,080	8,550	6,000	6,000	7,000	1,000	16.7%
E.Supplies	24,008	23,648	21,000	24,500	13,000	(11,500)	-46.9%
F.Fuel & Utilities	35,515	8,852	27,500	28,500	19,000	(9,500)	-33.3%
G.Other	48,362	15,469	25,000	30,000	55,000	25,000	83.3%
I.Capital Outlay	-	166	-	15,000	12,840	(2,160)	-14.4%
512 Executive	378,361	277,956	389,778	451,776	496,881	45,105	10.0%
A.Personnel	306,162	232,943	296,992	339,870	378,294	38,424	11.3%
B.Prof & Contract Svcs	21,742	18,507	51,500	60,500	68,500	8,000	13.2%
C.Insurance	5,312	9,953	5,386	13,271	9,291	(3,980)	-30.0%
D.Repairs & Maint	1,081	379	2,000	2,500	2,500	-	0.0%
E.Supplies	9,733	3,280	8,200	8,400	8,650	250	3.0%
F.Fuel & Utilities	9,780	6,562	10,500	12,589	11,000	(1,589)	-12.6%
G.Other	13,691	6,165	15,200	14,646	18,646	4,000	27.3%
I.Capital Outlay	10,860	166	-	-	-	-	0.0%
513 Finance	407,084	341,220	428,316	529,457	523,280	(6,177)	-1.2%
A.Personnel	302,179	234,784	324,170	339,034	396,594	57,560	17.0%
B.Prof & Contract Svcs	74,418	65,363	66,000	64,460	81,300	16,840	26.1%
C.Insurance	5,843	10,097	5,386	13,463	9,420	(4,043)	-30.0%
D.Repairs & Maint	958	379	1,000	1,000	1,000	-	0.0%
E.Supplies	6,954	5,467	6,300	6,200	6,326	126	2.0%
F.Fuel & Utilities	5,881	4,406	5,500	5,900	6,490	590	10.0%
G.Other	8,891	2,421	17,460	19,400	17,150	(2,250)	-11.6%
I.Capital Outlay	1,959	18,304	-	80,000	5,000	(75,000)	-93.8%
K.Allowances	-	-	2,500	-	-	-	

Row Labels	FY2025 Actual	YTD 06/30/2026	FY2025 Budget	FY2026 Budget	FY2027 Budget	Change	% Change
519 Genl Govt Svcs	649	-	-	-	319,183	319,183	100.0%
A.Personnel	649	-	-	-	104,183	104,183	100.0%
I.Capital Outlay					215,000	215,000	100.0%
521 Law Enforcement	443,015	122,547	448,425	448,500	448,900	400	100.0%
B.Prof & Contract Svcs	440,000	120,000	444,800	444,800	444,800	-	100.0%
F.Fuel & Utilities	603	-	1,000	1,200	1,200	-	0.0%
G.Other	2,412	2,547	2,625	2,500	2,900	400	16.0%
522 FIRE	1,884,805	4,005,263	3,616,724	7,085,264	7,094,026	8,762	0.1%
A.Personnel	1,177,548	1,383,417	1,200,675	2,042,501	2,288,386	245,885	12.0%
B.Prof & Contract Svcs	40,906	43,091	42,500	105,500	105,500	-	0.0%
C.Insurance	16,816	51,614	16,049	65,188	49,177	(16,011)	0.0%
D.Repairs & Maint	78,107	91,892	80,000	80,000	80,000	-	100.0%
E.Supplies	121,560	84,482	105,000	240,000	249,800	9,800	4.1%
F.Fuel & Utilities	34,900	35,797	58,000	60,000	85,000	25,000	41.7%
G.Other	26,580	33,857	22,000	30,000	77,550	47,550	158.5%
I.Capital Outlay	337,163	2,229,656	2,032,000	4,150,000	3,603,671	(546,329)	-13.2%
J.Debt service	51,226	51,457	60,500	60,500	92,000	31,500	52.1%
N.Contingency	-	-	-	251,575	462,942	211,367	84.0%
524 Bldg/Planning/CE	731,731	600,767	843,594	840,452	972,573	132,121	15.7%
A.Personnel	500,970	428,200	529,476	581,731	611,462	29,731	5.1%
B.Prof & Contract Svcs	157,718	136,107	215,000	181,500	276,350	94,850	52.3%
C.Insurance	3,962	15,541	4,018	20,721	14,543	(6,178)	-29.8%
D.Repairs & Maint	1,612	498	8,000	5,000	3,072	(1,928)	-38.6%
E.Supplies	9,151	4,097	9,600	10,500	9,000	(1,500)	-14.3%
F.Fuel & Utilities	12,594	7,803	11,000	14,000	13,500	(500)	-3.6%
G.Other	10,056	5,160	14,000	19,500	14,250	(5,250)	-26.9%
I.Capital Outlay	35,668	3,361	52,500	7,500	30,396	22,896	305.3%
525 CONTINGENCY	-	-	1,187,411	1,542,128	1,763,517	221,389	14.4%
N.Contingency	-	-	1,187,411	1,542,128	1,763,517	221,389	14.4%
541 Streets/Maint	1,858,604	1,233,312	1,843,002	1,900,333	2,026,436	126,103	6.6%
A.Personnel	711,897	544,121	787,576	764,261	717,197	(47,064)	-6.2%
B.Prof & Contract Svcs	17,858	10,589	11,500	15,000	17,500	2,500	16.7%
C.Insurance	109,827	40,532	111,126	53,674	36,247	(17,427)	-32.5%
D.Repairs & Maint	121,673	53,681	75,000	75,000	77,084	2,084	2.8%
E.Supplies	45,499	30,537	35,500	55,500	51,000	(4,500)	-8.1%
F.Fuel & Utilities	222,110	164,030	268,500	262,500	300,500	38,000	14.5%

Row Labels	FY2025 Actual	YTD 06/30/2026	FY2025 Budget	FY2026 Budget	FY2027 Budget	Change	% Change
G.Other	1,846	1,910	4,000	4,200	3,750	(450)	-10.7%
I.Capital Outlay	174,030	380,903	19,800	112,198	180,858	68,660	61.2%
J.Debt service	200	200	-	28,000	97,300	69,300	247.5%
Street Paving	453,663	6,809	530,000	530,000	545,000	15,000	2.8%
562 Animal Control	428,800	353,869	2,569,346	2,467,709	2,309,900	(157,809)	-6.4%
A.Personnel	322,524	256,153	330,069	380,907	403,001	22,094	5.8%
B.Prof & Contract Svcs	7,206	8,376	11,500	14,000	14,150	150	1.1%
C.Insurance	5,243	8,330	5,177	10,790	9,458	(1,332)	-12.3%
D.Repairs & Maint	7,600	11,106	5,000	10,000	10,000	-	0.0%
E.Supplies	13,060	9,128	8,500	11,000	13,875	2,875	26.1%
F.Fuel & Utilities	22,231	18,912	28,000	33,912	25,440	(8,472)	-25.0%
G.Other	1,487	3,608	6,100	7,100	7,100	-	0.0%
I.Capital Outlay	49,449	38,255	2,175,000	2,000,000	1,826,876	(173,124)	-8.7%
569 Animal Control (BOCC)	490	156,485	-	271,177	254,476	(16,701)	-6.2%
A.Personnel	-	101,901	-	206,929	199,232	(7,697)	-3.7%
B.Prof & Contract Svcs	-	3,864	-	11,400	5,000	(6,400)	-56.1%
C.Insurance	-	4,839	-	6,347	6,063	(284)	-4.5%
D.Repairs & Maint	-	6,895	-	7,200	4,143	(3,057)	-42.5%
E.Supplies	490	5,248	-	12,438	12,438	-	0.0%
F.Fuel & Utilities	-	10,329	-	24,049	14,400	(9,649)	-40.1%
G.Other	-	50	-	2,814	3,200	386	13.7%
I.Capital Outlay	-	23,360	-	-	10,000	10,000	100.0%
Recreation/Civic Center	469,493	333,290	435,621	599,875	699,163	99,288	16.6%
A.Personnel	122,583	53,298	86,404	91,137	88,174	(2,963)	-3.3%
B.Prof & Contract Svcs	787	6,658	-	3,500	7,660	4,160	118.9%
C.Insurance	51,895	13,322	52,622	17,763	12,333	(5,430)	-30.6%
D.Repairs & Maint	13,128	20,604	15,000	21,500	21,500	-	0.0%
E.Supplies	6,679	10,445	10,000	3,500	7,600	4,100	117.1%
F.Fuel & Utilities	49,357	37,876	47,000	51,500	56,446	4,946	9.6%
G.Other	713	726	1,100	1,000	1,100	100	10.0%
H.Donations	174,895	172,781	174,895	230,375	250,750	20,375	8.8%
I.Capital Outlay	35,869	3,992	35,000	166,000	240,000	74,000	44.6%
J.Debt service	13,587	13,587	13,600	13,600	13,600	-	0.0%
574 - Events	56,431	84,120	65,000	77,000	77,000	-	0.0%
A.Personnel	-	3,774	-	-	-	-	100.0%
G.Other	56,431	80,346	65,000	77,000	77,000	-	0.0%

Row Labels	FY2025 Actual	YTD 06/30/2026	FY2025 Budget	FY2026 Budget	FY2027 Budget	Change	% Change
580 CDBG GRANT	3,611	15,475	-	17,000	42,000	25,000	147.1%
B.Prof & Contract Svcs	3,611	15,475	-	17,000	42,000	25,000	147.1%
590 DONATIONS	97,392	87,794	93,000	117,100	160,600	43,500	37.1%
H.Donations	97,392	87,794	93,000	117,100	160,600	43,500	37.1%
Grand Total	7,234,214	7,898,433	12,338,043	16,887,473	17,700,925	813,452	4.8%

ACCOUNT DESCRIPTION	YTD		FY2025 Budget	FY2026 Budget	FY2027 Budget	Change	% Change
	FY2025 Actual	06/30/2026					
GENERAL FUND REVENUES AND INFLOWS					5.0 MIL		
001-311-1000: AD VALOREM TAXES	1,891,911.60	1,853,894.06	1,908,689.00	1,974,388.00	2,243,700.00	269,312.00	14%
001-311-1100: PENALTIES/INT. ON AD VALOREM TAX	2,059.48	74,159.55	9,100.00	2,000.00	15,000.00	13,000.00	650%
001-311-4000: SPECIAL DISTRICTS; POLICE	335,894.56	318,524.65	342,304.00	340,000.00	340,000.00	-	0%
001-311-5000: SPECIAL DISTRICTS; RECREATION	249,865.90	240,906.61	247,760.00	248,781.00	266,000.00	17,219.00	7%
001-311-6000: SPECIAL DISTRICTS;FIRE	214,247.17	1,017,026.78	216,878.00	1,084,327.00	1,118,000.00	33,673.00	3%
001-311-7000: STREET LIGHTING FUND	133,053.99	119,433.76	134,969.00	130,000.00	129,000.00	(1,000.00)	-1%
001-312-4100: LOCAL OPTION GAS TAX	327,974.64	247,929.14	321,700.00	325,000.00	328,000.00	3,000.00	1%
001-312-5100: FIRE INSURANCE PREMIUM TAX	64,875.26	2,385.68	-	-	-	-	0%
001-312-6000: LOCAL GOVT.INFRASTRUCTURE SURTAX	730,600.77	564,887.62	683,300.00	703,202.00	745,652.00	42,450.00	6%
001-314-1000: UTILITY TAXES ELECTRIC	312,327.95	236,128.65	294,900.00	290,824.00	314,838.00	24,014.00	8%
001-316-0000: LOCAL BUSINESS TAX	23,696.18	7,081.07	19,800.00	11,000.00	12,000.00	1,000.00	9%
001-322-0000: BUILDING PERMITS	202,294.26	122,666.10	182,700.00	185,000.00	185,000.00	-	0%
001-322-0001: PLANNING AND DEVELOPMENT	25,481.81	98,635.03	25,100.00	37,500.00	40,000.00	2,500.00	7%
001-323-1000: FRANCHISE TAXES-ELECTRIC	456,257.60	343,605.18	450,500.00	438,480.00	458,140.00	19,660.00	4%
001-323-1050: FRANCHISE FEES - WSI	9,658.28	6,114.26	4,600.00	7,500.00	8,000.00	500.00	7%
001-323-2000: COMMUNICATION SERVICE TAX	209,553.59	160,840.41	213,000.00	215,000.00	210,000.00	(5,000.00)	-2%
001-323-4000: UTILITY TAXES-PROPANE	29,483.61	21,458.75	31,600.00	30,000.00	29,000.00	(1,000.00)	-3%
001-323-5000: FRANCHISE FEES	12,473.37	8,141.67	15,500.00	14,000.00	11,000.00	(3,000.00)	-21%
001-332-0001: FEDERAL FIN ASSISTANCE	52,872.13	5,382.50	-	13,000.00	18,000.00	5,000.00	38%
001-334-1000: FIRE ASSISTANCE GRANT REVENUE	35,845.37	14,999.99	-	-	-	-	0%
001-334-1100: STATE FIRE MARSHALL GRANT	296,668.57	2,022,860.54	2,000,000.00	4,100,000.00	3,545,171.00	(554,829.00)	-14%
001-334-1500: FL DEPT OF COMMERCE	-	-	2,000,000.00	2,000,000.00	1,800,000.00	(200,000.00)	-10%
001-334-1600: FLA. DOT AGREEMENT	-	-	40,000.00	-	-	-	0%
001-335-1210: MUNICIPAL REVENUE SHARING (MRS)	192,779.67	138,622.72	172,700.00	150,000.00	212,972.00	62,972.00	42%
001-335-1220: STATE GAS TAX 8 CENT	43,636.22	29,404.77	40,500.00	40,000.00	38,297.00	(1,703.00)	-4%
001-335-1400: DHSMV - Mobile Home Licence	5,759.84	3,574.31	6,500.00	6,500.00	6,500.00	-	0%
001-335-1500: BEVERAGE LICENSES	6,054.55	6,374.79	7,200.00	4,000.00	6,400.00	2,400.00	60%
001-335-1800: LOCAL GOVT. 1/2 CENT SALES	289,453.28	214,344.84	344,100.00	225,000.00	255,379.00	30,379.00	14%
001-341-9000: FEES MISCELLANEOUS	101.24	-	-	-	-	-	0%
001-341-9002: FUEL TAX REFUND	4,394.54	3,531.24	3,600.00	4,000.00	4,500.00	500.00	13%
001-342-2000: COUNTY PORTION OF FIRES	889,668.45	1,348,839.50	895,698.00	1,819,978.00	2,129,280.00	309,302.00	17%
001-342-2005: FIRE SAFETY		500.00			-		0%
001-344-2000: CITY WHARF	10,540.00	9,240.00	9,700.00	16,000.00	10,500.00	(5,500.00)	-34%
001-346-4000: ANIMAL CONTROL-COUNTY	200,071.87	308,978.00	289,117.00	569,855.00	591,893.00	22,038.00	4%

ACCOUNT DESCRIPTION	YTD		FY2025 Budget	FY2026 Budget	FY2027 Budget	Change	% Change
	FY2025 Actual	06/30/2026					
001-346-4001: ADOPTION/SPAY NEUTER FUND	4,813.00	6,905.00	4,400.00	4,000.00	7,000.00	3,000.00	75%
001-346-4100: FINES & CHARGES - A. CONTROL	6,135.00	6,885.00	4,200.00	5,000.00	7,000.00	2,000.00	40%
001-347-5300: RENT-CIVIC CENTER	69,750.00	53,250.00	63,200.00	65,000.00	65,000.00	-	0%
001-347-5304: CROWD MANAGEMENT	7,104.00	5,256.00	6,300.00	6,500.00	5,000.00	(1,500.00)	-23%
001-351-1000: FINES & FORFEITURES	31,014.81	5,411.66	25,600.00	30,000.00	17,000.00	(13,000.00)	-43%
001-351-1100: FINES & FORFEITURES-OTHER	4,019.24	15,715.30	15,200.00	1,000.00	4,000.00	3,000.00	300%
001-361-1000: INTEREST ON INVESTMENTS	269,325.27	181,029.60	52,800.00	100,000.00	100,000.00	-	0%
001-364-2800: EQUIPMENT SALES	-	-	40,000.00	-	-	-	0%
001-365-0000: SALE OF SCRAP & SURPLUS MATERIALS	46,685.00	16,100.00	-	-	50,000.00	50,000.00	100%
001-366-9000: OTHER CONTRIBUTION & DONATIONS	35,000.00	11,980.00	-	15,000.00	5,000.00	(10,000.00)	-67%
001-366-9001: DONATIONS - RECREATION	-	15,000.00	-	-	-	-	0%
001-366-9002: CHRISTMAS LIGHT UP LABELLE	2,000.00	-	-	-	-	-	0%
001-369-0000: MISCELLANEOUS REVENUE	912.13	1,066.09	-	-	-	-	0%
001-369-1000: CITY BUS REVENUE	117.98	9.66	-	-	-	-	0%
001-384-0000: LOAN PROCEEDS	95,581.00	301,578.06	-	-	-	-	0%
001-399-9999: PRIOR YEAR EXPENDITURES	609.82	352.52	-	-	-	-	0%
CASH ADJ: FUND BALANCE TRANSFER: STREETS			500,000.00	500,000.00	545,000.00	45,000.00	9%
CASH ADJ: FUND BALANCE TRANSFER: GENERAL FUND			10,000.00	-		-	0%
CASH ADJ: FUND BALANCE TRANSFER: CONTINGENCY			704,828.00	1,151,411.00	1,542,128.00	390,717.00	34%
CASH ADJ: FUND BALANCE TRANSFER: BOATER GRANT					30,000.00	30,000.00	100%
CASH ADJ: FUND BALANCE TRANSFER: FIRE CONTINGENCY					251,575.00	251,575.00	100%
GENERAL FUND REVENUES AND INFLOWS	7,832,623.00	10,171,011.06	12,338,043.00	16,922,746.00	17,700,925.00	778,179.00	5%

ACCOUNT DESCRIPTION	YTD		FY2025 Budget	FY2026 Budget	FY2027 Budget	Change	% Change
	FY2025 Actual	06/30/2026					
GENERAL FUND EXPENDITURES AND OUTFLOWS							
001-510-511-1012: SALARIES-REGULAR	48,202.78	38,364.71	48,976.00	51,425.00	54,001.00	2,576.00	5%
001-510-511-1021: SOCIAL SECURITY	2,900.09	2,482.44	3,747.00	3,934.00	4,130.00	196.00	5%
001-510-511-1022: RETIREMENT CONTRIBUTIONS	24,552.96	15,107.20	28,622.00	28,063.00	24,840.00	(3,223.00)	-11%
001-510-511-1023: LIFE AND HEALTH INSURANCE	50,686.62	32,719.98	59,079.00	43,590.00	43,940.00	350.00	1%
001-510-511-1024: WORKERS COMPENSATION	1,175.44	1,632.21	1,516.00	1,654.00	1,148.00	(506.00)	-31%
001-510-511-3030: ATTORNEY FEES	-	67,147.50	-	152,000.00	132,000.00	(20,000.00)	-13%
001-510-511-3031: PROFESSIONAL SERVICES	209,359.18	54,193.75	145,000.00	126,000.00	123,000.00	(3,000.00)	-2%
001-510-511-3034: CONTRACT SERVICES	16,279.81	14,953.65	46,000.00	25,000.00	20,000.00	(5,000.00)	-20%
001-510-511-3035: MISCELLANEOUS	9,815.20	539.96	-	-	2,500.00	2,500.00	100%
001-510-511-3040: CONFERENCES,MEALS & TRAVEL	24,235.51	11,786.80	16,500.00	20,000.00	40,000.00	20,000.00	100%
001-510-511-3041: COMMUNICATION SERVICES	27,577.32	3,243.58	17,500.00	18,500.00	8,000.00	(10,500.00)	-57%
001-510-511-3043: UTILITY SERVICES	7,937.47	5,608.15	10,000.00	10,000.00	11,000.00	1,000.00	10%
001-510-511-3045: INSURANCE	5,627.56	3,049.00	5,386.00	4,036.00	3,091.00	(945.00)	-23%
001-510-511-3046: REPAIR AND MAINTENANCE	7,080.09	8,549.60	6,000.00	6,000.00	7,000.00	1,000.00	17%
001-510-511-3048: PROMOTIONAL ACTIVITY/ADVERTISEMENT	3,031.18	1,192.38	7,000.00	6,000.00	3,500.00	(2,500.00)	-42%
001-510-511-3051: OFFICE SUPPLIES	2,849.80	367.16	3,500.00	2,500.00	3,000.00	500.00	20%
001-510-511-3052: OPERATING SUPPLIES	21,157.75	23,281.16	17,500.00	22,000.00	10,000.00	(12,000.00)	-55%
001-510-511-3054: SUBSCRIPTIONS AND MEMBERSHIPS	11,279.69	1,949.59	1,500.00	4,000.00	9,000.00	5,000.00	125%
001-510-511-6063: IMPROV O/T BLDGS	-	166.34	-	15,000.00	-	(15,000.00)	-100%
001-510-511-6064: CAPITAL OUTLAY: EQUIPMENT		-			12,840.00	12,840.00	100%
001-510-512-1012: SALARIES	217,676.22	166,632.74	215,486.00	233,528.00	271,974.00	38,446.00	16%
001-510-512-1014: OVERTIME	2,724.50	1,510.86	5,000.00	2,500.00	2,625.00	125.00	5%
001-510-512-1021: SOCIAL SECURITY	15,996.19	12,167.99	16,867.00	18,056.00	21,007.00	2,951.00	16%
001-510-512-1022: RETIREMENT CONTRIBUTION	27,175.22	18,529.36	26,741.00	29,365.00	37,318.00	7,953.00	27%
001-510-512-1023: LIFE AND HEALTH INSURANCE	42,246.43	33,614.46	32,455.00	55,926.00	45,026.00	(10,900.00)	-19%
001-510-512-1024: WORKERS COMPENSATION	343.48	487.68	443.00	495.00	344.00	(151.00)	-31%
001-510-512-3031: PROFESSIONAL SERVICES	-	-	6,500.00	-	-	-	0%
001-510-512-3034: CONTRACT SERVICES	21,741.91	18,506.51	45,000.00	60,500.00	68,500.00	8,000.00	13%
001-510-512-3040: CONFERENCES,MEALS & TRAVEL	10,174.43	5,539.40	13,700.00	12,571.00	15,071.00	2,500.00	20%
001-510-512-3041: COMMUNICATION SERVICES	3,551.66	2,379.21	3,500.00	5,000.00	4,000.00	(1,000.00)	-20%
001-510-512-3042: FUEL	2,470.90	1,579.45	3,000.00	3,589.00	2,000.00	(1,589.00)	-44%
001-510-512-3043: UTILITY SERVICES	3,757.79	2,603.32	4,000.00	4,000.00	5,000.00	1,000.00	25%
001-510-512-3045: INSURANCE	5,311.56	9,953.25	5,386.00	13,271.00	9,291.00	(3,980.00)	-30%

ACCOUNT DESCRIPTION	YTD		FY2025 Budget	FY2026 Budget	FY2027 Budget	Change	% Change
	FY2025 Actual	06/30/2026					
001-510-512-3046: REPAIR AND MAINTENANCE	1,080.99	379.25	2,000.00	2,500.00	2,500.00	-	0%
001-510-512-3048: PROMOTIONAL ACTIVITY/ADVERTISEMENT	-	-	250.00	1,000.00	-	(1,000.00)	-100%
001-510-512-3051: OFFICE SUPPLIES	4,460.50	2,389.19	4,500.00	4,200.00	4,450.00	250.00	6%
001-510-512-3052: OPERATING SUPPLIES	5,272.43	891.13	3,700.00	4,200.00	4,200.00	-	0%
001-510-512-3054: SUBSCRIPTIONS AND MEMBERSHIPS	3,516.37	625.43	1,250.00	1,075.00	3,575.00	2,500.00	233%
001-510-512-6064: CAPITAL OUTLAY - EQUIPMENT	10,860.22	166.33	-	-	-	-	0%
001-510-513-1012: SALARIES	220,231.88	169,285.93	223,160.00	237,864.00	277,307.00	39,443.00	17%
001-510-513-1014: OVERTIME	1,697.58	377.47	3,500.00	2,000.00	2,100.00	100.00	5%
001-510-513-1021: SOCIAL SECURITY	16,785.22	12,824.41	17,339.00	18,350.00	21,375.00	3,025.00	16%
001-510-513-1022: RETIREMENT CONTRIBUTION	30,223.93	21,322.94	30,892.00	33,653.00	37,971.00	4,318.00	13%
001-510-513-1023: LIFE AND HEALTH INSURANCE	32,886.40	30,486.81	48,822.00	46,665.00	57,492.00	10,827.00	23%
001-510-513-1024: WORKERS COMPENSATION	354.32	486.03	457.00	502.00	349.00	(153.00)	-30%
001-510-513-3030: PROFESSIONAL SERVICES	-	1,500.00	-	-	-	-	0%
001-510-513-3031: PROFESSIONAL SERVICES	4,050.00	-	5,500.00	1,000.00	1,000.00	-	0%
001-510-513-3032: ACCOUNTING AND AUDITING	52,900.00	50,050.00	41,500.00	47,460.00	63,000.00	15,540.00	33%
001-510-513-3034: CONTRACT SERVICES	17,467.87	13,812.69	19,000.00	16,000.00	17,300.00	1,300.00	8%
001-510-513-3035: MISCELLANEOUS	5.84	-	-	-	-	-	0%
001-510-513-3040: CONFERENCES,MEALS & TRAVEL	8,142.84	2,182.16	12,360.00	15,500.00	15,500.00	-	0%
001-510-513-3041: COMMUNICATION SERVICES	2,123.28	1,802.87	2,000.00	2,000.00	2,500.00	500.00	25%
001-510-513-3042: FUEL	-	-	100.00	100.00	-	(100.00)	-100%
001-510-513-3043: UTILITY SERVICES	3,757.71	2,603.32	3,400.00	3,800.00	3,990.00	190.00	5%
001-510-513-3045: INSURANCE	5,843.21	10,097.25	5,386.00	13,463.00	9,420.00	(4,043.00)	-30%
001-510-513-3046: REPAIR AND MAINTENANCE	957.71	379.23	1,000.00	1,000.00	1,000.00	-	0%
001-510-513-3048: PROMOTIONAL ACTIVITY/ADVERTISEMENT	85.00	-	500.00	500.00	250.00	(250.00)	-50%
001-510-513-3050: ELECTION EXPENSE	-	-	2,500.00	500.00	-	(500.00)	-100%
001-510-513-3051: OFFICE SUPPLIES	1,566.58	2,464.02	3,000.00	2,000.00	2,000.00	-	0%
001-510-513-3052: OPERATING SUPPLIES	5,387.91	3,002.95	3,300.00	4,200.00	4,326.00	126.00	3%
001-510-513-3054: SUBSCRIPTIONS AND MEMBERSHIPS	657.52	238.42	1,400.00	1,400.00	1,400.00	-	0%
001-510-513-4900: DISCOUNTS-AD VAL TAX	-	-	2,500.00	-	-	-	0%
001-510-513-4959: TAX COLLECTOR FEE	-	-	700.00	1,500.00	-	(1,500.00)	-100%
001-510-519-1012: SALARIES	603.00	-	-	-	64,128.00	64,128.00	100%
001-510-519-1021: SOCIAL SECURITY	46.13	-	-	-	4,906.00	4,906.00	100%
001-510-519-1022: RETIREMENT CONTRIBUTION	-	-	-	-	8,715.00	8,715.00	100%
001-510-519-1023: HEALTH INSURANCE	-	-	-	-	26,184.00	26,184.00	100%
001-510-519-1024: WORKERS COMP AND CASUALTY	-	-	-	-	250.00	250.00	100%

ACCOUNT DESCRIPTION	YTD		FY2025 Budget	FY2026 Budget	FY2027 Budget	Change	% Change
	FY2025 Actual	06/30/2026					
001-510-519-6063: IMPROV O/T BLDGS					115,000.00	115,000.00	100%
001-510-519-6064: EQUIPMENT					100,000.00	100,000.00	100%
001-520-521-3041: COMMUNICATION SERVICES	603.08	-	1,000.00	1,200.00	1,200.00	-	0%
001-520-521-3159: PROP. APPRAISER-COLLECT.CHRGS.	2,412.00	2,547.00	2,625.00	2,500.00	2,900.00	400.00	16%
001-520-521-4440: SHERIFFS' CONTRACT	440,000.00	120,000.00	444,800.00	444,800.00	444,800.00	-	0%
001-520-522-1012: SALARIES	622,553.29	795,543.82	513,399.00	1,024,026.00	1,400,299.00	376,273.00	37%
001-520-522-1014: OVERTIME	71,565.07	95,001.45	36,000.00	60,000.00	124,040.00	64,040.00	107%
001-520-522-1015: DRILLS/MEETINGS	-	-	4,400.00	4,400.00	-	(4,400.00)	-100%
001-520-522-1016: VOLUNTEER FIRE	-	-	140,000.00	120,000.00	-	(120,000.00)	-100%
001-520-522-1017: OFFICER PAY	-	-	47,600.00	12,000.00	-	(12,000.00)	-100%
001-520-522-1021: SOCIAL SECURITY	51,752.04	65,717.79	56,717.00	95,275.00	116,612.00	21,337.00	22%
001-520-522-1022: RETIREMENT CONTRIBUTION	278,881.35	187,701.02	236,432.00	435,899.00	261,206.00	(174,693.00)	-40%
001-520-522-1023: LIFE AND HEALTH INSURANCE	117,442.95	173,924.17	120,531.00	216,380.00	327,542.00	111,162.00	51%
001-520-522-1024: WORKERS COMPENSATION	35,352.92	65,430.54	45,596.00	74,521.00	58,687.00	(15,834.00)	-21%
001-520-522-1026: UNEMPLOYMENT COMPENSATION	-	98.50	-	-	-	-	0%
001-520-522-3030: PROFESSIONAL SERVICES	688.30	314.20	-	-	-	-	0%
001-520-522-3031: PROFESSIONAL SERVICES	135.00	6,050.00	5,500.00	5,500.00	5,500.00	-	0%
001-520-522-3034: CONTRACT SERVICES	40,082.80	36,727.28	37,000.00	100,000.00	100,000.00	-	0%
001-520-522-3040: CONFERENCES,MEALS & TRAVEL	23,043.82	29,934.86	16,500.00	25,000.00	73,000.00	48,000.00	192%
001-520-522-3041: COMMUNICATION SERVICES	3,996.47	5,730.70	12,000.00	15,000.00	25,000.00	10,000.00	67%
001-520-522-3042: FUEL	16,162.14	18,956.06	30,000.00	25,000.00	30,000.00	5,000.00	20%
001-520-522-3043: UTILITY SERVICES	14,740.95	11,110.01	16,000.00	20,000.00	30,000.00	10,000.00	50%
001-520-522-3044: UNIFORMS	1,465.85	-	-	-	-	-	0%
001-520-522-3045: INSURANCE	16,816.22	51,614.00	16,049.00	65,188.00	49,177.00	(16,011.00)	-25%
001-520-522-3046: REPAIR AND MAINTENANCE	78,106.80	91,892.36	80,000.00	80,000.00	80,000.00	-	0%
001-520-522-3048: PROMOTIONAL ACTIVITY/ADVERTISEMENT	79.50	-	-	350.00	350.00	-	0%
001-520-522-3051: OFFICE SUPPLIES	2,227.19	7,352.79	5,000.00	20,000.00	29,800.00	9,800.00	49%
001-520-522-3052: OPERATING SUPPLIES	117,866.92	77,128.85	100,000.00	220,000.00	220,000.00	-	0%
001-520-522-3054: SUBSCRIPTIONS AND MEMBERSHIPS	1,044.47	1,375.44	2,500.00	2,000.00	1,500.00	(500.00)	-25%
001-520-522-3159: PROPERTY APPRAISER	2,412.00	2,547.00	3,000.00	2,650.00	2,700.00	50.00	2%
001-520-522-4999: CONTINGENCY RESERVE - FIRE	-	-	-	251,575.00	462,942.00	211,367.00	84%
001-520-522-6062: FIRE - BUILDING	296,668.57	65,354.22	2,000,000.00	2,000,000.00	3,545,171.00	1,545,171.00	77%
001-520-522-6064: CAPITAL OUTLAY - EQUIPMENT	40,494.34	2,164,301.32	32,000.00	2,150,000.00	58,500.00	(2,091,500.00)	-97%
001-520-522-7075: DEBT SERVICE-FIRE TRUCK	51,226.06	51,456.98	60,500.00	60,500.00	92,000.00	31,500.00	52%
001-520-524-1012: SALARIES	334,294.39	286,228.25	347,944.00	388,880.00	405,422.00	16,542.00	4%

ACCOUNT DESCRIPTION	YTD		FY2025 Budget	FY2026 Budget	FY2027 Budget	Change	% Change
	FY2025 Actual	06/30/2026					
001-520-524-1014: OVERTIME	1,482.75	532.41	3,500.00	3,500.00	3,675.00	175.00	5%
001-520-524-1021: SOCIAL SECURITY	23,360.91	19,707.25	26,885.00	30,017.00	31,296.00	1,279.00	4%
001-520-524-1022: RETIREMENT CONTRIBUTIONS	66,453.69	50,386.95	69,174.00	76,568.00	77,955.00	1,387.00	2%
001-520-524-1023: LIFE AND HEALTH INSURANCE	72,058.32	65,239.68	77,691.00	78,762.00	90,334.00	11,572.00	15%
001-520-524-1024: WORKERS COMPENSATION	3,320.04	6,105.86	4,282.00	4,004.00	2,780.00	(1,224.00)	-31%
001-520-524-3031: PROFESSIONAL SERVICES	101,238.76	88,571.49	53,000.00	38,500.00	150,500.00	112,000.00	291%
001-520-524-3034: CONTRACT SERVICES	56,479.68	47,535.02	162,000.00	143,000.00	125,850.00	(17,150.00)	-12%
001-520-524-3040: CONFERENCES,MEALS & TRAVEL	2,075.20	2,220.40	7,000.00	11,000.00	5,000.00	(6,000.00)	-55%
001-520-524-3041: COMMUNICATION SERVICES	7,195.64	4,880.91	5,000.00	7,500.00	7,500.00	-	0%
001-520-524-3042: FUEL	1,416.23	683.99	3,000.00	3,000.00	2,000.00	(1,000.00)	-33%
001-520-524-3043: UTILITY SERVICES	3,981.87	2,237.97	3,000.00	3,500.00	4,000.00	500.00	14%
001-520-524-3045: INSURANCE	3,962.44	15,540.75	4,018.00	20,721.00	14,543.00	(6,178.00)	-30%
001-520-524-3046: REPAIR AND MAINTENANCE	1,612.08	498.28	8,000.00	5,000.00	3,072.00	(1,928.00)	-39%
001-520-524-3048: PROMOTIONAL ACTIVITY/ADVERTISEMENT	6,149.17	2,639.42	6,000.00	7,000.00	7,000.00	-	0%
001-520-524-3051: OFFICE SUPPLIES	2,718.09	3,434.17	3,500.00	3,000.00	3,500.00	500.00	17%
001-520-524-3052: OPERATING SUPPLIES	6,432.53	662.66	6,100.00	7,500.00	5,500.00	(2,000.00)	-27%
001-520-524-3054: SUBSCRIPTIONS AND MEMBERSHIPS	1,831.16	300.44	1,000.00	1,500.00	2,250.00	750.00	50%
001-520-524-6064: CAPITAL OUTLAY - EQUIPMENT	35,667.75	3,361.12	52,500.00	7,500.00	30,396.00	22,896.00	305%
001-525-525-1012: REG -	-	-	200,000.00	-	-	-	0%
001-525-525-1021: SS -	-	-	15,300.00	-	-	-	0%
001-525-525-1022: RETIREMENT -	-	-	48,380.00	-	-	-	0%
001-525-525-3034: CONTINGENCY RESERVE	-	-	200,515.00	-	-	-	0%
001-525-525-3046: R&M -	-	-	18,388.00	-	-	-	0%
001-525-525-4999: CONTINGENCY RESERVE	-	-	704,828.00	1,542,128.00	1,763,517.00	221,389.00	14%
001-540-541-1012: SALARIES	443,238.43	335,904.73	498,614.00	459,868.00	453,668.00	(6,200.00)	-1%
001-540-541-1014: OVERTIME	5,889.92	1,569.31	12,000.00	10,000.00	10,000.00	-	0%
001-540-541-1021: SOCIAL SECURITY	34,024.67	25,568.98	39,062.00	35,945.00	35,472.00	(473.00)	-1%
001-540-541-1022: RETIREMENT CONTRIBUTION	56,806.81	37,826.09	64,263.00	59,923.00	63,013.00	3,090.00	5%
001-540-541-1023: LIFE AND HEALTH INSURANCE	126,810.48	92,927.64	115,435.00	144,922.00	117,828.00	(27,094.00)	-19%
001-540-541-1024: WORKERS COMPENSATION	45,127.00	50,324.24	58,202.00	53,603.00	37,216.00	(16,387.00)	-31%
001-540-541-3030: PROFESSIONAL SERVICES	471.05	157.10	-	-	-	-	0%
001-540-541-3031: PROFESSIONAL SERVICES	652.50	-	1,500.00	-	-	-	0%
001-540-541-3034: CONTRACT SERVICES	16,734.20	10,432.26	10,000.00	15,000.00	17,500.00	2,500.00	17%
001-540-541-3035: MISCELLANEOUS	-	670.51	-	-	-	-	0%
001-540-541-3040: CONFERENCES,MEALS & TRAVEL	901.95	153.52	3,500.00	2,500.00	2,500.00	-	0%

ACCOUNT DESCRIPTION	YTD		FY2025 Budget	FY2026 Budget	FY2027 Budget	Change	% Change
	FY2025 Actual	06/30/2026					
001-540-541-3041: COMMUNICATION SERVICES	2,611.67	1,440.95	3,500.00	7,500.00	5,000.00	(2,500.00)	-33%
001-540-541-3042: FUEL	29,243.43	21,899.81	40,000.00	30,000.00	30,000.00	-	0%
001-540-541-3043: UTILITY SERVICE	190,255.32	140,689.43	225,000.00	225,000.00	265,500.00	40,500.00	18%
001-540-541-3045: INSURANCE	109,826.76	40,531.50	111,126.00	53,674.00	36,247.00	(17,427.00)	-32%
001-540-541-3046: REPAIR AND MAINTENANCE	121,672.68	53,681.01	75,000.00	75,000.00	77,084.00	2,084.00	3%
001-540-541-3047: STREET & SIDEWALK MAINT. - RESTRICTED	13,561.08	-	-	-	15,000.00	15,000.00	100%
001-540-541-3051: OFFICE SUPPLIES	1,826.39	353.07	500.00	500.00	1,000.00	500.00	100%
001-540-541-3052: OPERATING SUPPLIES	43,672.86	30,184.23	35,000.00	55,000.00	50,000.00	(5,000.00)	-9%
001-540-541-3053: ROAD MATERIALS AND SUPPLIES-RESTRICTED	18,171.61	146.00	30,000.00	30,000.00	30,000.00	-	0%
001-540-541-3054: SUBSCRIPTIONS AND MEMBERSHIPS	255.44	405.44	500.00	1,000.00	500.00	(500.00)	-50%
001-540-541-3159: PROP. APPRAISER-COLLECT.CHRGS.	688.31	680.57	-	700.00	750.00	50.00	7%
001-540-541-6064: CAPITAL OUTLAY-EQUIPMENT	174,030.48	291,190.52	19,800.00	112,198.00	180,858.00	68,660.00	61%
001-540-541-7075: DEBT SERVICE	200.00	200.00	-	28,000.00	97,300.00	69,300.00	248%
001-550-513-6062: BUILDING-CITY HALL	-	14,335.79	-	70,000.00		(70,000.00)	-100%
001-550-513-6064: EQUIPMENT-ADMINISTRATION	1,959.39	3,967.90	-	10,000.00	5,000.00	(5,000.00)	-50%
001-550-539-6062: BUILDING-CIVIC CENTER	-	-	-	-	50,000.00	50,000.00	100%
001-550-541-6060: CAPITAL OUTLAY - ST PAVING RESTRICT	421,930.46	6,662.90	500,000.00	500,000.00	500,000.00	-	0%
001-550-541-6063: IMPROVEMENT OTHER THAN BLDG - ST PAVING	-	89,712.32	-	-	-	-	
001-550-560-6064: BLDG/EQ.- ANIMAL CONTROL	-	-	2,000,000.00	2,000,000.00	1,800,000.00	(200,000.00)	-10%
001-550-572-6062: LAND-CULTURE AND RECREATION	-	-	35,000.00	35,000.00	35,000.00	-	0%
001-550-572-6063: IMP. O/T BLDG-PARKS AND REC FRDAP GRANT.	35,869.40	-	-	36,000.00	-	(36,000.00)	-100%
001-560-562-1012: SALARIES	207,359.00	163,615.38	204,360.00	206,274.00	235,428.00	29,154.00	14%
001-560-562-1014: OVERTIME	11,180.25	2,561.57	11,000.00	20,920.00	22,050.00	1,130.00	5%
001-560-562-1015: On Call Wages	-	1,350.00	-	27,300.00	-	(27,300.00)	-100%
001-560-562-1021: SOCIAL SECURITY	15,913.40	12,209.62	16,475.00	19,469.00	19,697.00	228.00	1%
001-560-562-1022: RETIREMENT CONTRIBUTION	29,778.78	21,150.72	29,354.00	35,705.00	34,992.00	(713.00)	-2%
001-560-562-1023: LIFE AND HEALTH INSURANCE	54,896.15	51,224.09	65,831.00	68,024.00	88,602.00	20,578.00	30%
001-560-562-1024: WORKERS COMPENSATION	3,396.65	4,042.03	3,049.00	3,215.00	2,232.00	(983.00)	-31%
001-560-562-3030: PROFESSIONAL SERVICES	78.55	314.20	-	-	150.00	150.00	100%
001-560-562-3031: PROFESSIONAL SERVICES	405.00	-	1,500.00	4,000.00	2,000.00	(2,000.00)	-50%
001-560-562-3034: CONTRACT SERVICES	6,722.52	8,061.66	10,000.00	10,000.00	12,000.00	2,000.00	20%
001-560-562-3040: CONFERENCES,MEALS & TRAVEL	1,088.19	3,176.05	5,600.00	6,600.00	6,600.00	-	0%
001-560-562-3041: COMMUNICATION SERVICES	6,654.81	5,107.75	6,000.00	6,800.00	7,440.00	640.00	9%
001-560-562-3042: FUEL	11,650.66	10,436.33	17,000.00	23,112.00	13,200.00	(9,912.00)	-43%
001-560-562-3043: UTILITY SERVICES	3,925.42	3,368.24	5,000.00	4,000.00	4,800.00	800.00	20%

ACCOUNT DESCRIPTION	YTD		FY2025 Budget	FY2026 Budget	FY2027 Budget	Change	% Change
	FY2025 Actual	06/30/2026					
001-560-562-3044: UNIFORMS	174.42	-	-	-	-	-	
001-560-562-3045: INSURANCE	5,243.44	8,329.50	5,177.00	10,790.00	9,458.00	(1,332.00)	-12%
001-560-562-3046: REPAIR AND MAINTENANCE	7,600.16	11,106.49	5,000.00	10,000.00	10,000.00	-	0%
001-560-562-3051: OFFICE SUPPLIES	179.52	730.03	500.00	1,500.00	1,500.00	-	0%
001-560-562-3052: OPERATING SUPPLIES	12,705.68	8,397.78	8,000.00	9,500.00	12,375.00	2,875.00	30%
001-560-562-3054: SUBSCRIPTIONS AND MEMBERSHIPS	398.41	432.44	500.00	500.00	500.00	-	0%
001-560-562-6063: IMPROVE OTHER THAN BLDG.	-	38,255.11	-	-	5,000.00	5,000.00	100%
001-560-562-6064: EQUIPMENT	49,449.00	-	175,000.00	-	21,876.00	21,876.00	100%
001-560-569-1012: SALARIES: AC EAST	-	72,042.04	-	122,985.00	123,058.00	73.00	0%
001-560-569-1014: OVERTIME: AC EAST	-	1,066.50	-	16,716.00	17,552.00	836.00	5%
001-560-569-1021: SOCIAL SECURITY: AC EAST	-	5,241.03	-	12,776.00	10,756.00	(2,020.00)	-16%
001-560-569-1022: RETIREMENT CONTRIB: AC EAST	-	9,022.10	-	23,431.00	19,108.00	(4,323.00)	-18%
001-560-569-1023: LIFE AND HEALTH INS: AC EAST	-	11,748.33	-	26,915.00	26,184.00	(731.00)	-3%
001-560-569-1024: WORKERS COMPENSATION: AC EAST	-	2,781.00	-	4,106.00	2,574.00	(1,532.00)	-37%
001-560-569-3031: PROFESSIONAL SVCS: AC EAST	-	-	-	2,400.00	2,000.00	(400.00)	-17%
001-560-569-3034: CONTRACT SERVICES: AC EAST	-	3,863.94	-	9,000.00	3,000.00	(6,000.00)	-67%
001-560-569-3040: CONFERENCES,MEALS & TRAVEL: AC EAST	-	-	-	2,614.00	3,000.00	386.00	15%
001-560-569-3041: COMMUNICATION: AC EAST	-	804.80	-	5,467.00	1,200.00	(4,267.00)	-78%
001-560-569-3042: FUEL: AC EAST	-	9,523.96	-	18,582.00	13,200.00	(5,382.00)	-29%
001-560-569-3045: INSURANCE: AC EAST	-	4,839.25	-	6,347.00	6,063.00	(284.00)	-4%
001-560-569-3046: REPAIR & MAINT: AC EAST	-	6,894.63	-	7,200.00	4,143.00	(3,057.00)	-42%
001-560-569-3051: OFFICE SUPPLIES: AC EAST	-	-	-	2,400.00	2,400.00	-	0%
001-560-569-3052: OPERATING SUPPL: AC EAST	489.78	5,247.58	-	10,038.00	10,038.00	-	0%
001-560-569-3054: SUBSCR, MEMBERSHIPS: AC EAST	-	50.00	-	200.00	200.00	-	0%
001-560-569-6063: IMPROVE OTHER THAN BLDG. AC East	-	13,744.00	-	-	10,000.00	10,000.00	100%
001-560-569-6064: EQUIPMENT: AC East	-	9,616.22	-	-	-	-	
001-570-572-1012: SALARIES	93,359.37	39,517.10	52,000.00	69,290.00	68,820.00	(470.00)	-1%
001-570-572-1014: OVERTIME	725.29	114.28	1,000.00	-	-	-	
001-570-572-1021: SOCIAL SECURITY	7,031.30	2,893.72	4,054.00	5,301.00	5,263.00	(38.00)	-1%
001-570-572-1022: RETIREMENT CONTRIBUTION	11,518.25	4,993.86	7,224.00	9,721.00	9,352.00	(369.00)	-4%
001-570-572-1023: LIFE AND HEALTH INSURANCE	4,904.52	-	17,406.00	-	-	-	
001-570-572-1024: WORKERS COMPENSATION	5,044.55	5,779.41	4,720.00	6,825.00	4,739.00	(2,086.00)	-31%
001-570-572-3034: CONTRACT SERVICES	363.00	6,286.60	-	3,500.00	7,160.00	3,660.00	105%
001-570-572-3035: MISCELLANEOUS	423.63	371.81	-	-	500.00	500.00	100%
001-570-572-3041: COMMUNICATION SERVICES	-	864.51	-	-	1,080.00	1,080.00	100%

ACCOUNT DESCRIPTION	YTD		FY2025 Budget	FY2026 Budget	FY2027 Budget	Change	% Change
	FY2025 Actual	06/30/2026					
001-570-572-3042: FUEL	-	-	2,000.00	2,000.00	-	(2,000.00)	-100%
001-570-572-3043: UTILITY SERVICES	49,356.75	37,011.97	45,000.00	49,500.00	55,366.00	5,866.00	12%
001-570-572-3045: INSURANCE	51,894.52	13,322.25	52,622.00	17,763.00	12,333.00	(5,430.00)	-31%
001-570-572-3046: REPAIR AND MAINTENANCE	13,127.92	20,603.59	15,000.00	21,500.00	21,500.00	-	0%
001-570-572-3052: OPERATING SUPPLIES	6,679.21	10,444.65	10,000.00	3,500.00	7,600.00	4,100.00	117%
001-570-572-3054: SUBSCRIPTIONS AND MEMBERSHIPS	55.44	55.44	100.00	-	100.00	100.00	100%
001-570-572-3109: WEST HENDRY CO-SPECIAL DISTRICT	174,895.00	172,781.25	174,895.00	230,375.00	250,750.00	20,375.00	9%
001-570-572-3159: COLLECT CHARGES-PROP.APPRAISER	657.50	670.50	1,000.00	1,000.00	1,000.00	-	0%
001-570-572-6063: IMP. O/T BLDG.	-	-	-	55,000.00	55,000.00	-	0%
001-570-572-6064: EQUIPMENT-PARKS AND RECREATION	-	3,992.00	-	-	-	-	
001-570-574-1014: OVERTIME	-	3,141.97	-	-	-	-	
001-570-574-1021: SOCIAL SECURITY	-	237.08	-	-	-	-	
001-570-574-1022: RETIREMENT CONTRIBUTION	-	395.30	-	-	-	-	
001-570-574-4440: CHRISTMAS EXPENSE	20,565.50	19,278.13	15,000.00	22,000.00	25,000.00	3,000.00	14%
001-570-574-4441: 4TH JULY EXPENSE	-	25,000.00	-	-	25,000.00	25,000.00	100%
001-570-574-4442: SCF EXPENSE	18,970.89	3,909.57	25,000.00	30,000.00	18,000.00	(12,000.00)	-40%
001-570-574-4443: SPECIAL EVENTS - OTHER	16,895.03	32,158.08	25,000.00	25,000.00	9,000.00	(16,000.00)	-64%
001-570-575-6064: EQUIPMENT - CIVIC CENTER	-	-	-	40,000.00	100,000.00	60,000.00	150%
001-570-575-7272: CIVIC CENTER USDA DEBT SVC	13,587.32	13,586.81	13,600.00	13,600.00	13,600.00	-	0%
001-570-580-3183: PROFESSIONAL SERVICES - GRANTS	3,611.10	15,474.55	-	17,000.00	42,000.00	25,000.00	147%
001-590-541-4443: AREA HOUSING AUTHORITY	-	-	-	6,600.00	4,100.00	(2,500.00)	-38%
001-590-541-4444: DONATION/OTHER	25,000.00	35,000.00	25,000.00	26,000.00	26,000.00	-	0%
001-590-541-4445: DONATIONS-DAV	-	-	2,000.00	2,000.00	2,000.00	-	0%
001-590-541-4446: DONATION-HERITAGE MUSEUM	6,500.00	14,625.00	-	16,500.00	8,500.00	(8,000.00)	-48%
001-590-541-4447: DONATION-DOWNTOWN REVITALIZATION/MAIN ST	20,892.00	15,669.00	21,000.00	21,000.00	60,000.00	39,000.00	186%
001-590-541-4449: LIBRARY DONATION	45,000.00	22,500.00	45,000.00	45,000.00	60,000.00	15,000.00	33%
GENERAL FUND EXPENDITURES AND OUTFLOWS	7,234,214.15	7,898,433.22	12,338,043.00	16,922,746.00	17,700,925.00	778,179.00	5%

City of LaBelle
FY2027 Budget
Utilities

SUMMARY: UTILITY FUND

	ACTUAL			BUDGET			
	FY2025			FY2026			
	Actual	YTD 06.2026	FY2025 Budget	Budget	FY2027 Budget	CHANGE	% CHANGE
REVENUE	11,670,008	10,205,997	17,752,100	14,567,267	60,230,534	45,663,267	313%
041	4,693,990	4,738,286	7,501,600	7,719,090	22,331,249	14,612,159	189%
042	5,839,051	4,649,180	9,067,500	5,690,177	36,590,285	30,900,108	543%
043	1,136,967	818,531	1,183,000	1,158,000	1,309,000	151,000	13%
EXPENDITURES	12,274,279	9,241,439	16,403,100	14,567,267	60,230,534	45,663,267	313%
041	4,625,793	3,842,407	6,292,820	7,719,090	22,331,249	14,612,159	189%
042	6,557,170	4,536,620	9,003,280	5,690,177	36,590,285	30,900,108	543%
043	1,091,317	862,412	1,107,000	1,158,000	1,309,000	151,000	13%
LESS: DEPRECIATION EXP	1,350,956						
EXPENSE NET OF DEPR	10,923,323						
Net income							
Water	68,197	895,880	1,208,780	-	-	-	
Sewer	(718,118)	112,560	64,220	-	-	-	
Sanitation	45,650	(43,881)	76,000	-	-	-	
	(604,272)	964,558	1,349,000	-	-	-	

SUMMARY: UTILITY FUND BY ACCOUNT GROUP

	ACTUAL			BUDGET				
	FY2025			FY2026				
	Actual	YTD 06.2026	FY2025 Budget	Budget	FY2027 Budget	CHANGE	% CHANGE	
REVENUE	11,670,008	10,205,997	17,752,100	14,567,267	60,230,534	45,663,267	313%	
2a.Intergovt Rev - Grants	5,101,628	5,148,709	10,000,000	7,818,940	17,114,100	9,295,160	119%	CAPITAL IMPROVEMENT GRANTS, NET OF AR
3.Svc charges	6,375,800	4,832,693	6,741,000	6,282,000	6,818,530	536,530	9%	=4% (COLA & GROWTH) + TRUE-UP
3a.Svc charges (capital)	171,355	200,462	316,000	150,000	180,000	30,000	20%	GROWTH
5.Fines & Penalties	5,280	3,843	4,000	3,500	3,500	-	0%	
6.Misc	2,936	11,090	-	-		-		
98.Loan Proceeds	-		500,000	-	35,452,500	35,452,500	100%	ST FUNDING FOR GRANT CAPITAL IMPR PROJECTS
99.Investment Inc	13,009	9,199	15,500	10,000	10,000	-	0%	
98. Customer Deposits			175,600	148,600	12,000	(136,600)	-92%	CUSTOMER DEPOSITS NET OF REFUNDS
TRANSFERS				154,227	284,361	130,134	84%	WATER TRANSFER TO SEWER FOR SHORTFALL
GF TRANSFER	-		-	-	355,543	355,543	100%	GF XFER TO SEWER FOR SHORTFALL
EXPENDITURES	10,923,323	9,241,439	16,403,100	14,567,267	60,230,534	45,663,267	313%	
A.Personnel	681,035	650,085	712,375	945,057	859,750	(85,307)	-9%	CHANGES IN ALLOCATIONS
B.Prof & Contract Svcs	2,769,815	2,316,733	3,347,000	3,214,767	3,510,757	295,990	9%	INFLATION, INCR SERVICES
C.Insurance	209,999	202,392	211,433	268,074	215,486	(52,588)	-20%	REDUCED PREMIUM
D.Repairs & Maint	235,435	362,080	82,000	260,218	490,000	229,782	88%	TRUE-UP, AGING INFRASTRUCTURE
E.Supplies	114,234	56,714	155,000	147,783	78,030	(69,753)	-47%	EXPENSES MOVED TO R&M
F.Fuel & Utilities	341,127	269,086	357,000	346,459	391,466	45,007	13%	INFLATION
G.Other	1,923	1,389	1,000	4,375	4,600	225	5%	
I.Capital Outlay	5,796,304	5,374,687	10,500,000	7,968,940	34,992,500	27,023,560	339%	CAPITAL IMPROVEMENT GRANTS
J.Debt service	773,452	8,272	937,585	767,811	19,403,584	18,635,773	2427%	LINE OF CREDIT
L.Reserves	-	-	-	68,000	-	(68,000)	-100%	NO EXCESS FUNDS AVAILABLE
N.Contingency	-	-	99,707	421,556	-	(421,556)	-100%	NO EXCESS FUNDS AVAILABLE
TRANSFERS				154,227	284,361	130,134	84%	XFER FROM WATER TO SEWER FOR SHORTFALL
NET CASH INFLOWS/(OUTFLOWS)	746,684	964,558	1,349,000	-	-	-		
UNFUNDED CAPITAL OUTLAY	(694,676)	(225,978)	(500,000)	(150,000)	(438,500)	(288,500)	52%	

	ACTUAL			BUDGET				
	FY2025			FY2026				
	Actual	YTD 06.2026	FY2025 Budget	Budget	FY2027 Budget	CHANGE	% CHANGE	
041 - WATER FUND								
REVENUE	4,693,990	4,738,286	7,501,600	7,719,090	22,331,249	14,612,159	189%	
2a.Intergovt Rev - Grants	861,482	1,793,875	3,500,000	3,887,990	6,415,250	2,527,260	65%	GRANT REIMBURSEMENTS ANTICIPATED
3.Svc charges	3,710,063	2,829,933	3,701,000	3,630,000	3,883,999	253,999	7%	=4% (COLA & GROWTH) + TRUE-UP
3a.Svc charges (capital)	102,614	101,347	188,000	100,000	100,000	-	0%	
5.Fines & Penalties	5,280	3,843	4,000	3,500	3,500	-	0%	
6.Misc	1,542	89	-	-	-	-	0%	
98.Loan Proceeds	-	-	-	-	11,912,500	11,912,500	0%	ST FUNDING FOR GRANT CAPITAL IMPR PROJECTS
99.Investment Inc	13,009	9,199	11,000	10,000	10,000	-	0%	
98. Customer Deposits			97,600	87,600	6,000	(81,600)	-93%	CUSTOMER DEPOSITS NET OF REFUNDS
EXPENDITURE	3,875,094	3,842,407	6,292,820	7,719,090	22,331,249	14,612,159	189%	
A.Personnel	492,577	544,941	473,629	773,784	683,747	(90,037)	-12%	CHANGE IN ALLOCATIONS
B.Prof & Contract Svcs	873,276	763,346	1,120,000	1,084,757	1,170,856	86,099	8%	INFLATION
C.Insurance	165,399	158,302	167,677	211,591	170,240	(41,351)	-20%	PREMIUM REDUCTION
D.Repairs & Maint	154,487	252,854	40,000	210,173	350,000	139,827	67%	TRUE-UP, AGING INFRASTRUCTURE
E.Supplies	80,799	25,626	88,000	83,475	35,000	(48,475)	-58%	ALLOCATED TO R&M
F.Fuel & Utilities	201,490	158,499	216,000	206,728	228,417	21,689	10%	INFLATION
G.Other	1,898	1,389	1,000	4,293	4,500	207	5%	
I.Capital Outlay	1,318,663	1,929,177	3,500,000	3,987,990	12,221,000	8,233,010	206%	CAPITAL IMPROVEMENT GRANTS
J.Debt service	586,505	8,272	586,807	580,516	7,183,128	6,602,612	1137%	LINE OF CREDIT
N.Contingency	-	-	99,707	421,556	-	(421,556)	-100%	NO EXCESS FUNDS AVAILABLE
TRANSFERS				154,227	284,361	130,134	84%	WATER TRANSFER TO SEWER

	ACTUAL			BUDGET				
	FY2025			FY2026				
	Actual	YTD 06.2026	FY2025 Budget	Budget	FY2027 Budget	CHANGE	% CHANGE	
042 - SEWER FUND								
REVENUE	5,839,051	4,649,180	9,067,500	5,690,177	36,590,285	30,900,108	543%	
2a.Intergovt Rev - Grants	4,240,146	3,354,834	6,500,000	3,930,950	10,698,850	6,767,900	172%	GRANT REIMB LESS ARPA ALREADY ON HAND
3.Svc charges	1,528,771	1,184,230	1,873,000	1,510,000	1,626,531	116,531	8%	=4% (COLA & GROWTH) + TRUE-UP
3a.Svc charges (capital)	68,741	99,115	128,000	50,000	80,000	30,000	60%	REFLECTS CURRENT TRENDS
6.Misc	1,394	11,001	-	-				
98.Loan Proceeds	-		500,000	-	23,540,000	23,540,000	100%	ST FUNDING FOR GRANT CAPITAL IMPR PROJECTS
99.Investment Inc	-		4,500	-				
98. Customer Deposits			62,000	45,000	5,000	(40,000)	-89%	CUSTOMER DEPOSITS NET OF REFUNDS
TRANSFERS				154,227	284,361	130,134	84%	WATER TRANSFER TO SEWER
FUND BALANCE TRANSFER	-		-	-	355,543	355,543	100%	GF TRANSFER TO SEWER (DISCUSS)
EXPENDITURE	5,956,913	4,536,620	9,003,280	5,690,177	36,590,285	30,900,108	543%	
A.Personnel	188,458	105,144	238,746	171,273	176,003	4,730	3%	CHANGE IN ALLOCATIONS
B.Prof & Contract Svcs	805,223	690,975	1,120,000	1,040,010	1,030,901	(9,109)	-1%	LEGAL FEES REDUCED
C.Insurance	44,600	44,090	43,756	56,483	45,246	(11,237)	-20%	PREMIUM REDUCTION
D.Repairs & Maint	80,948	109,225	42,000	50,045	140,000	89,955	180%	TRUE-UP, AGING INFRASTRUCTURE
E.Supplies	33,435	31,088	67,000	64,308	43,030	(21,278)	-33%	ALLOCATED TO R&M
F.Fuel & Utilities	139,637	110,587	141,000	139,731	163,049	23,318	17%	INFLATION
G.Other	25	-	-	82	100	18	22%	
I.Capital Outlay	4,477,640	3,445,511	7,000,000	3,980,950	22,771,500	18,790,550	472%	CAPITAL IMPROVEMENT GRANTS
J.Debt service	186,947	-	350,778	187,295	12,220,456	12,033,161	6425%	LINE OF CREDIT
043 SANITATION FUND								
REVENUE	1,136,967	818,531	1,183,000	1,158,000	1,309,000	151,000	13%	TO BALANCE & MATCH EXPENSE
3.Svc charges	1,136,967	818,531	1,167,000	1,142,000	1,308,000	166,000	100%	
99.Investment Inc	-		-	-			0%	
98. Customer Deposits			16,000	16,000	1,000	(15,000)	100%	
EXPENDITURE	1,091,317	862,412	1,107,000	1,158,000	1,309,000	151,000	13%	INCREASE DUE TO DISPOSAL FEES
B.Prof & Contract Svcs	1,091,317	862,412	1,107,000	1,090,000	1,309,000	219,000	100%	PENDING LITIGATION WITH WASTE CONNECTIONS
L.Reserves	-	-	-	68,000	-	(68,000)	100%	NO EXCESS FUNDS AVAILABLE

ACCOUNT DESCRIPTION	FY2025 Actual	YTD 06/30/2026	FY2025 Budget	FY2026 Budget	FY2027 Budget	Change	% Change
UTILITIES							
WATER UTILITY REVENUES AND INFLOWS							
CASH ADJ Water deposits: CUSTOMER DEPOSITS - Cash adj		-	97,600	87,600	6,000	(81,600)	-93%
041-331-3100: FEDERAL GRANTS - WATER	-	1,157,836	-	387,990	3,723,000	3,335,010	860%
041-341-9000: FEES MISC AND CONNECTION FEES	31,724	26,629	46,000	20,000	20,000	-	
041-343-3100: WATER SALES	3,677,763	2,791,304	3,644,000	3,600,000	3,851,999	251,999	7%
041-343-3300: TURN ON FEES	12,936	12,000	11,000	10,000	12,000	2,000	20%
041-343-3400: CAPITAL OUTLAY	102,614	101,347	188,000	100,000	100,000	-	
041-343-6000: GRANT - STATE OF FL DW SRF	861,482	636,038	3,500,000	3,500,000	2,692,250	(807,750)	-23%
041-343-9002: WTR/NSF	5,280	3,843	4,000	3,500	3,500	-	
041-361-1000: INTEREST ON INVESTMENTS	13,009	9,199	11,000	10,000	10,000	-	
041-369-0000: MISCELLANEOUS REVENUE	1,542	71	-	-	-	-	
041-384-1000: LOAN OR BOND PROCEEDS	-	-	-	-	11,912,500	11,912,500	100%
041-399-9011: AR ALLOWANCE	(12,360)	-	-	-	-	-	
041-399-9999: PRIOR YEAR EXPENDITURES	-	18	-	-	-	-	
TOTAL WATER UTILITY REVENUES AND INFLOWS	4,693,990	4,738,286	7,501,600	7,719,090	22,331,249	14,612,159	189%
WATER UTILITY EXPENDITURES AND OUTFLOWS							
041-510-512-1022: RETIREMENT CONTRIB.	(44,377)	-	-	-	-	-	
041-510-513-3031: ATTORNEY FEES & EXPENSE	-	2,220	-	15,000	20,000	5,000	33%
041-510-513-3035: MISCELLANEOUS	-	500	-	500	500	-	
041-510-513-3040: CONFERENCES,MEALS & TRAVEL	-	-	-	2,000	2,000	-	
041-510-513-3054: FEES/DUES/DONATIONS	125	-	-	-	-	-	
041-510-513-4999: RESERVE FOR CONTINGENCIES	-	-	99,707	421,556	-	(421,556)	-100%
041-510-519-1012: SALARIES	4,255	-	-	-	-	-	
041-535-533-1012: SALARIES	313,633	347,513	288,018	461,462	411,782	(49,680)	-11%
041-535-533-1014: OVERTIME	24,874	17,582	20,000	30,000	27,000	(3,000)	-10%
041-535-533-1016: OPEB LIABILITY CHANGE	19,857	-	-	-	-	-	
041-535-533-1021: SOCIAL SECURITY	25,094	27,289	23,563	37,597	33,567	(4,030)	-11%
041-535-533-1022: RETIREMENT CONTRIBUTION	42,749	44,001	39,683	66,328	59,631	(6,697)	-10%
041-535-533-1023: LIFE AND HEALTH INSURANCE	70,824	94,021	75,897	132,106	119,628	(12,478)	-9%
041-535-533-1024: WORKERS COMPENSATION	27,159	14,535	26,468	46,291	32,139	(14,152)	-31%
041-535-533-3030: PROFESSIONAL SERVICES	-	2,580	-	-	-	-	
041-535-533-3031: PROFESSIONAL SERVICES	844,341	733,116	1,093,000	1,040,187	1,098,286	58,099	6%
041-535-533-3034: CONTRACT SERVICES	28,934	25,430	27,000	29,570	52,570	23,000	78%

ACCOUNT DESCRIPTION	FY2025 Actual	YTD 06/30/2026	FY2025 Budget	FY2026 Budget	FY2027 Budget	Change	% Change
041-535-533-3041: COMMUNICATION SERVICES	13,414	9,105	10,000	15,603	14,425	(1,178)	-8%
041-535-533-3042: FUEL	6,082	8,117	5,000	5,150	9,650	4,500	87%
041-535-533-3043: UTILITY SERVICES	181,096	141,277	201,000	185,975	204,342	18,367	10%
041-535-533-3045: INSURANCE	165,399	158,302	167,677	211,591	170,240	(41,351)	-20%
041-535-533-3051: OFFICE SUPPLIES	2,541	2,551	10,000	5,501	5,000	(501)	-9%
041-535-533-3052: OPERATING SUPPLIES	78,258	23,075	78,000	77,974	30,000	(47,974)	-62%
041-535-533-3054: SUBSCRIPTIONS & MEMBERSHIPS	1,773	889	1,000	1,793	2,000	207	12%
041-535-533-3146: REPAIR AND MAINTENANCE	154,487	252,854	40,000	170,173	350,000	179,827	106%
041-535-533-6064: CAPITAL OUTLAY	76,759	1,876,568	-	-	12,062,500	12,062,500	100%
CASH ADJ - WATER CAPITAL: CAPITAL OUTLAY - ASSETS	1,209,405	-			-	-	
CASH ADJ - WATER EASEMENTS: Intangibles and Easements - ASSETS	32,500	-			-	-	
041-535-533-6068: Intangibles and Easements	-	-	-	-	30,000	30,000	100%
041-536-533-1012: SALARIES	4,255	-	-	-	-	-	
041-536-533-3042: GASOLINE & OIL	898	-	-	-	-	-	
041-537-533-1012: SALARIES	4,255	-	-	-	-	-	
041-538-533-7272: BOND INTEREST EXPENSE	316,332	8,272	316,634	301,956	481,918	179,962	60%
041 CASH ADJ - DEBT : DEBIT SERVICE - PRINCIPAL - Cash adj	270,173	-	270,173	278,560	6,701,210	6,422,650	2306%
041-550-533-5900: DEPRECIATION	750,700	-	724,500	-	-	-	
041-550-533-6063: IMPROVE OTHER THAN BLDG.	-	-	3,500,000	3,887,990	-	(3,887,990)	-100%
041-550-533-6064: EQUIPMENT/RADIO READ METERS	-	52,609	-	100,000	128,500	28,500	29%
CASH ADJ-WATER XFER OUT: TRANSFER TO SEWER		-		154,227.00	284,361.00	130,134.00	
TOTAL WATER UTILITY EXPENDITURES AND OUTFLOWS	4,625,793	3,842,407	7,017,320	7,719,090	22,331,249	14,612,159	189%

ACCOUNT DESCRIPTION	FY2025 Actual	YTD 06/30/2026	FY2025 Budget	FY2026 Budget	FY2027 Budget	Change	% Change
SEWER UTILITY REVENUES AND INFLOWS							
CASH ADJ - Sewer Deposits: CUSTOMER DEPOSITS		-	62,000	45,000	5,000	(40,000)	-89%
042-331-3500: FEDERAL GRANTS - SEWER	-	647,964	-	430,950	8,115,758	7,684,808	1783%
042-343-3400: CAPITAL OUTLAY	68,741	99,115	128,000	50,000	80,000	30,000	60%
042-343-5100: SEWER USER FEES	1,432,436	1,119,921	1,705,000	1,400,000	1,545,491	145,491	10%
042-343-5200: SEWER DUMPING FEES	88,700	53,280	140,000	100,000	71,040	(28,960)	-29%
042-343-5500: SEWER CONNECTION FEES	7,649	11,029	28,000	10,000	10,000	-	
042-361-1000: INTEREST ON INVESTMENTS	-	-	4,500	-	-	-	
042-369-0000: MISCELLANEOUS REVENUE	1,394	-	-	-	-	-	
042-369-3000: CLAIMS AND SETTLEMENTS	-	11,001	-	-	-	-	
FUND BALANCE: TRANSFER IN-UTILITY FUND	-	-	-	-	355,543	355,543	100%
042-384-1000: DEM/DEP GRANTS	4,240,146	2,706,870	6,500,000	3,500,000	2,583,092	(916,908)	-26%
042-384-2000: LOAN PROCEEDS-FIRST BANK	-	-	500,000	-	23,540,000	23,540,000	100%
042-399-9011: AR ALLOWANCE	(15)	-	-	-	-	-	
CASH ADJ SEWER - WATER XFER IN: TRANSFER IN - WATER FUND		-		154,227	284,361	130,134	84%
TOTAL SEWER UTILITY REVENUES AND INFLOWS	5,839,051	4,649,180	9,067,500	5,690,177	36,590,285	30,900,108	543%
SEWER UTILITY EXPENDITURES AND OUTFLOWS							
042-510-512-1022: RETIREMENT CONTRIB.	(16,734)	-	-	-	-	-	
042-510-513-3031: ATTORNEY FEES & EXPENSE	-	-	-	15,000	20,000	5,000	33%
042-510-513-3054: FEES/DUES/DONATIONS	25	-	-	-	-	-	
042-525-535-1012: SALARIES	127,784	80,312	139,830	114,217	118,128	3,911	3%
042-525-535-1014: OVERTIME	2,735	1,125	20,000	20,600	21,400	800	4%
042-525-535-1016: OPEB LIABILITY CHANGE	7,758	-	-	-	-	-	
042-525-535-1021: SOCIAL SECURITY	9,775	6,065	12,227	10,314	10,673	359	3%
042-525-535-1022: RETIREMENT CONTRIBUTION	15,677	8,507	19,485	16,290	18,962	2,672	16%
042-525-535-1023: LIFE AND HEALTH INSURANCE	30,093	-	35,724	-	-	-	
042-525-535-1024: WORKERS COMPENSATION	10,606	7,389	11,480	9,852	6,840	(3,012)	-31%
042-525-535-3030: PROFESSIONAL SERVICES	1,800	5,813	-	-	-	-	
042-525-535-3031: PROFESSIONAL SERVICES	801,257	683,186	1,105,000	1,020,933	1,006,571	(14,362)	-1%
042-525-535-3034: CONTRACT SERVICES	2,166	1,976	15,000	4,077	4,330	253	6%
042-525-535-3043: UTILITIES/LIFT STATION	139,637	110,587	141,000	139,731	163,049	23,318	17%
042-525-535-3045: INSURANCE	44,600	44,090	43,756	56,483	45,246	(11,237)	-20%
042-525-535-3048: SEWAGE COLLECTI PROMOTIONAL ACTIVITY/ADV	-	-	-	82	100	18	22%

ACCOUNT DESCRIPTION	FY2025 Actual	YTD 06/30/2026	FY2025 Budget	FY2026 Budget	FY2027 Budget	Change	% Change
042-525-535-3051: OFFICE SUPPLIES	1,772	820	6,000	3,030	3,030	-	
042-525-535-3052: OPERATING SUPPLIES	31,663	30,268	61,000	61,278	40,000	(21,278)	-35%
042-525-535-3146: REPAIR AND MAINTENANCE	80,948	104,498	42,000	50,045	140,000	89,955	180%
042-525-535-6064: CAPITAL OUTLAY	33,841	3,445,511	6,500,000	3,930,950	22,741,500	18,810,550	479%
CASH ADJ: CAPITAL OUTLAY - ASSETS	4,411,300	-			-	-	
CASH ADJ: Intangibles and Easements - ASSETS	32,500	-			-	-	
042-525-535-6068: Intangibles and Easements	-	-	-	-	30,000	30,000	100%
042-535-533-1012: SALARIES	710	-	-	-	-	-	
042-535-533-1014: SEWER TREATMENT OVERTIME	-	1,623	-	-	-	-	
042-535-533-1021: SOCIAL SECURITY	54	123	-	-	-	-	
042-535-533-3146: REPAIRS & MAINTENANCE-FAC. & EQ.	-	4,728	-	-	-	-	
042-538-533-7073: OTHER DEBT SERVICE COSTS	58,947	-	-	-	387,606	387,606	100%
042-538-533-7272: BOND PRINCIPAL/INTEREST EXPENSE	-	-	81,063	56,295	-	(56,295)	-100%
042 CASH ADJ - DEBT: DEBIT SERVICE - PRINCIPAL - Cash adj	128,000	-	269,715	131,000	11,832,850	11,701,850	8933%
042-550-533-6064: EQUIPMENT	-	-	500,000	50,000	-	(50,000)	-100%
042-550-533-6900: DEPRECIATION	600,257	-	624,500	-	-	-	
TOTAL SEWER UTILITY EXPENDITURES AND OUTFLOWS	6,557,170	4,536,620	9,627,780	5,690,177	36,590,285	30,900,108	543%
SANITATION UTILITY REVENUES AND INFLOWS							
CASH ADJ - Sanitation Deposits: CUSTOMER DEPOSITS		-	16,000	16,000	1,000	(15,000)	-94%
043-343-4341: REFUSE COLLECTION	1,137,647	818,531	1,167,000	1,142,000	1,308,000	166,000	15%
043-399-9011: AR ALLOWANCE	(680)	-	-	-	-	-	
TOTAL SANITATION UTILITY REVENUES AND INFLOWS	1,136,967	818,531	1,183,000	1,158,000	1,309,000	151,000	13%
SANITATION UTILITY EXPENDITURES AND OUTFLOWS							
043-555-534-3134: GARBAGE FEES	1,091,317	862,412	1,107,000	1,090,000	1,309,000	219,000	20%
TOTAL SANITATION UTILITY EXPENDITURES AND OUTFLOWS	1,091,317	862,412	1,107,000	1,158,000	1,309,000	151,000	13%

CITY OF LABELLE
FY2027 BUDGET DRAFT FOR WORKSHOP
SUMMARY OF PERSONNEL COSTS
07.21.2026

COLA ADJUSTMENT: 5%

	FY2025 Actual	YTD 06/30/2026	FY2025 Budget	FY2026 Budget	FY2027 Budget DRAFT	Change	% Change
GENERAL FUND WAGES							
A.Personnel	2,282,784	2,174,459	2,367,939	3,100,776	3,536,147	435,371	14.0%
511 COMMISSION	48,203	38,365	48,976	51,425	54,001	2,576	5.0%
512 EXECUTIVE	220,401	168,144	220,486	236,028	274,599	38,571	16.3%
513 FINANCE	221,929	169,663	226,660	239,864	279,407	39,543	16.5%
519 GEN GOVT SVCS	603	-	-	-	64,128	64,128	100.0%
522 FIRE	694,118	890,644	741,399	1,220,426	1,524,339	303,913	24.9%
524 BLDG/PLANNING	335,777	286,761	351,444	392,380	409,097	16,717	4.3%
541 STREETS/MAINT	449,128	337,474	510,614	469,868	463,668	(6,200)	-1.3%
562 ANIM CONTROL	218,539	167,527	215,360	254,494	257,478	2,984	1.2%
569 ANIMAL CONTR EAST	-	73,109	-	167,001	140,610	(26,391)	-15.8%
574 EVENTS	-	3,142	-	-	-	-	
RECREATION/CIVIC CTR	94,085	39,631	53,000	69,290	68,820	(470)	-0.7%
UTILITY WAGES							-7.7%
A.Personnel	482,500	448,155	467,848	626,279	578,310	(47,969)	-7.7%
WATER	351,271	365,095	308,018	491,462	438,782	(52,680)	-10.7%
SEWER	131,229	83,060	159,830	134,817	139,528	4,711	3.5%
TOTAL WAGES	2,765,283	2,622,614	2,835,787	3,727,055	4,114,457	387,402	10%

PERSONNEL COSTS	FY2025 Actual	YTD 06/30/2026	FY2025 Budget	FY2026 Budget	FY2027 Budget DRAFT	Change	% Change
GENERAL FUND							
A.Personnel	3,572,031	3,328,899	3,697,302	4,902,336	5,314,582	412,246	8.4%
WAGES	2,187,518	2,067,135	2,103,939	2,794,140	3,354,105	559,965	20.0%
OVERTIME	95,265	105,876	72,000	115,636	182,042	66,406	57.4%
WAGES-OTHER	-	1,449	192,000	191,000	-	(191,000)	-100.0%
FICA	167,810	159,050	181,146	239,123	270,514	31,391	13.1%
LIFE/HEALTH	501,932	491,885	537,250	681,184	823,132	141,948	20.8%
RETIREMENT	525,391	366,436	492,702	732,328	574,470	(157,858)	-21.6%
WORKERS COMP	94,114	137,069	118,265	148,925	110,319	(38,606)	-25.9%
UTILITY							-9.0%
A.Personnel	681,035	650,085	712,375	945,057	859,750	(85,307)	-9.0%
WAGES	454,890	427,825	427,848	575,679	529,910	(45,769)	-8.0%
OVERTIME	27,610	20,330	40,000	50,600	48,400	(2,200)	-4.3%
FICA	34,923	33,478	35,790	47,911	44,240	(3,671)	-7.7%
LIFE/HEALTH	100,917	94,021	111,621	132,106	119,628	(12,478)	-9.4%
RETIREMENT	(2,685)	52,507	59,168	82,618	78,593	(4,025)	-4.9%
WORKERS COMP	37,766	21,924	37,948	56,143	38,979	(17,164)	-30.6%
OBEB LIABILITY CHG	27,615	-	-	-	-	-	
TOTAL COSTS	4,253,066	3,978,984	4,409,677	5,847,393	6,174,332	326,939	6%