
FISCAL YEAR 2026 BUDGET



**PREPARED BY:
BUDGET TEAM**

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BUDGET PLANNING CALENDAR



April 11.....	Finance Department provides budget worksheets to supervisors for requests
May 1.....	Department requests due to finance department
May 16 – 23.....	Departmental budget reviews with budget team and department heads
June 1.....	Property appraiser provides estimate of total assessed non-exempt property
July 1.....	Property Appraiser provides Certificate of Property Value
July 14.....	Draft budget summary presented to Commission
August 4.....	Inform Property Appraiser of: 1. Prior year millage rate 2. Current year proposed millage rate 3. Current year rolled-back rate 4. Date, time, and place of 1st budget hearing
August 24.....	Property Appraiser mails proposed property tax (TRIM)
September 8....	First public hearing on tentative budget
September 18..	Advertise final public hearing
September 22..	Final public hearing on proposed budget
October 1.....	Start of Fiscal Year 2025-2026

CONTRIBUTING BUDGET FACTORS

Personnel Services

While not the largest expenditure type, personnel expenditures do make up a significant portion of the City of Wauchula's overall budget. Therefore, staff spends considerable time each year reviewing personnel expenses. A quick recap of the factors relating to personnel impacting this proposed budget include:

- Continuing to implement the new step plan for all employees to prepare for the \$15 minimum wage requirement by September 30, 2026. Overall salaries for the proposed budget is \$4.35 million which is a 10.33% increase from current budget
- Individual step raises for employees who are expected to or have achieved certain milestones
- Health Insurance will see a significant change this year. The City is moving from a fully funded structure to a self-funded pool which will decrease the volatility of future rate changes and budget fluctuations. The fully funded renewal was quoted at a 13% increase. Switching to the self-funded pool, we will see an approximate 8.25% increase in premiums.
- Maintaining current Health Savings Account (HSA) contribution levels at \$3,200 for family and \$1,600 for individuals.
- Continued funding of the Employee Wellness Program.
- Workers' compensation premiums increased 6.57%.
- The required annual contribution to the Pension Fund is 9.34% of payroll. The required OPEB contribution is 0%.

Operating Expenses

Every department is carefully reviewed each year to ensure sufficient funds are budgeted to maintain city & utility operations, while being prudent with taxpayer and rate payer dollars. The following factors are worth noting in operating expenses:

- The budget includes an increase of 18.25% for automobile liability, and property and casualty liability premiums. This increase is due to the periodic appraisal and audit of city property values. This is completed every 5 years and this year the City's property values saw an increase of 20.75%. This change can be seen across all Funds.
- Continuation of the Employee Recognition Program and related funding for such can be seen in both the General Fund (Dept 519-54920) and Utility Fund (Dept 539-54925) at \$2,500 each.
- Continuation of the workstation replacement schedule produced the need for 8 computers and 9 tablets in 11 different departments. The departments include 511, 512, 513, 519, 521, 572, 502, 533, 535, 539, and 593.
- Routine termite tenting of some City facilities will need to take place during FY26. These facilities include 303 W Main Street (former Police Department), 723 Green Street (former Boy Scout Building), and 135 W. Main Street (the Train Depot) and are budgeted at \$23,000 in 519-54620
- Hardware upgrades for IT security and storage have been budgeted in 519-55200 and 539-55200 for a combined \$3,000. This annual replacement budget will keep our IT security hardware up to date and ensure continuous functionality.

- Another \$10,000 is budgeted for the next phase of street name sign replacement throughout the city-limits in 541-54600.
- Lift station liner repairs and a 5HP discharge pump are budgeted in Dept 535-54680 and a new chart recorder and Supervisory Control and Data Acquisition (SCADA) upgrades are budgeted in 535-55200 all totaling \$16,000.
- A new line item in department 535 has been created to account for sludge hauling expenses due to new regulations from FDEP. This is budgeted in 535-55210 for \$125,000.
- Annual recloser replacement for the electric distribution system can be seen in 593-55202 for \$30,000.
- Regular pole inspections are due again in this fiscal year. We have budgeted \$60,000 (593-55268) to inspect all utility poles belonging to the City of Wauchula for treatment and replacement.
- In order to expedite LED street and yard light replacement installation, we have increased this budget to \$70,000 (593-55280)
- There is another employee in the Electric Distribution Department (593-55400) that needs to begin apprentice school starting next fiscal year which is budgeted at \$12,000.

Capital Expenditures

The City continues to invest in our facilities, equipment, vehicles & existing infrastructure. Proposed capital expenditures are approximately \$8.23 million for FY 25-26. The following items are representative of this commitment:

- Vehicles and Equipment
 - As a continuation of our established fleet replacement program, the following replacements have been budgeted for this fiscal year. These can be found in:
 - General Fund
 - Dept 521-Police Department
 - 3 Police Vehicles (\$180,000)
 - Dept 572- Recreation
 - 1 Service Body Pick-Up Truck (\$63,000)
 - Zero-Turn Mower (\$19,500)
 - Utility Fund
 - Dept 533- Water Distribution
 - Backhoe (\$125,000)
 - Dept 535-WWTP
 - 1 Pick-up Truck (\$50,000)
 - Dept 536- Sewer & Locates
 - Plotter printer for GIS maps (\$6,000)
 - Sewer Camera (\$10,500)
 - Dept 539- Administration
 - Skid Steer (\$125,000)
 - Replace GIS Server (\$6,500)
 - Dept 593- Electric Distribution
 - 1 Bucket Truck (\$280,000)
 - Gooseneck Equipment Trailer (\$20,000)

- Buildings and Other Infrastructure
 - Dept 519- General Administration
 - Public Works Fuel Farm (\$15,350)
 - Dept 541- Roads & Street
 - Downing Circle mill and repave (\$230,000)
 - Hidden Creek Circle street lighting (\$50,000)
 - Dept 532- Water Treatment Plant
 - Chlorine Analyzer (\$5,200)
 - Dept 533- Water Distribution
 - Water Facilities Plan update (\$75,000)
 - Dept 535- Waste Water Treatment Plant
 - Painting clarifier #2 (\$40,000)
 - Repairing the jockey pump (\$8,000)
 - Dept 536- Sewer & Locates
 - Replace 8-inch Gravity Sewer line between Knollwood and Farr Field lift station (\$450,000)
 - Repair sewer line on Peace Drive (\$40,000)
 - Dept 539- Administration
 - Enclosing additional covered storage (\$25,000)
 - Public Works Fuel Farm (\$15,350)
 - Dept 593- Electric Distribution
 - Spare Relay Breaker (\$6,000)
 - Storm hardening projects (\$100,000)
 - Hardee Crossing Subdivision extension (\$10,000)
 - Capacitor Installation (\$45,000)
 - Annual switch replacement (\$15,000)
 - Dept 534- Sanitation
 - Public Works Fuel Farm (\$15,375)
- Community Redevelopment Agency
 - Infrastructure
 - In-Fill Housing (\$1,245,000)
 - Power Plant Demolition (\$1,000,000)
 - 1st Avenue Water & Sewer (\$200,000)
 - Bay Street Sidewalk (\$26,000)
 - 8th Avenue Sidewalk (\$61,000)
 - 1st Avenue Sidewalk (\$13,000)
 - Farr Field Improvements (\$3,500,000)
 - Heritage Park Electrical (\$70,000)

Debt Service

This year's budget will see a decrease in debt service payments due to the pay-off of 1 loan during FY 24-25. The annual payment reduction is \$33,706.

Grants & Aids

The Wauchula CRA continues to seek public/private partnerships in order to maximize the impact of the Tax Increment Financing funds. In addition, the CRA will set aside \$200,000 in additional funds for new commercial grant projects in FY 25-26. These can be seen in Dept 584-58110. Another partnership which is equally vital to the CRA, is through an interlocal agreement with Hardee County. This agreement allows the CRA to fund public relations, administered by the Main Street Wauchula organization, to support marketing, the arts, and community events held in the CRA district. This funding is seen in Dept 584-58220.

Other Uses

Transfers & Contingency

The city makes effort each year to build contingency into the budget for unexpected expenses. The proposed budget includes \$75,006 in contingency in the General Fund. Additionally, Utility Fund and Sanitation Funds include \$166,153 and \$26,438 respectively in contingency.

The total transfer to the General Fund from the Utility & Sanitation Funds increased by \$73,740, which is less than a 4% increase from current FY. General Fund administration supports the enterprise funds as well, and while expenses continue to increase in the General Fund the revenues to help support those expenses do not increase at the same rate.

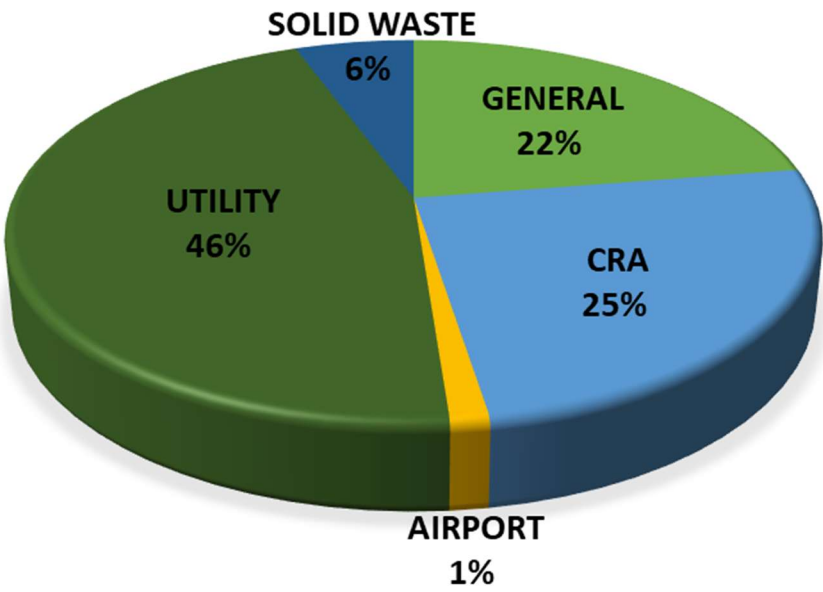
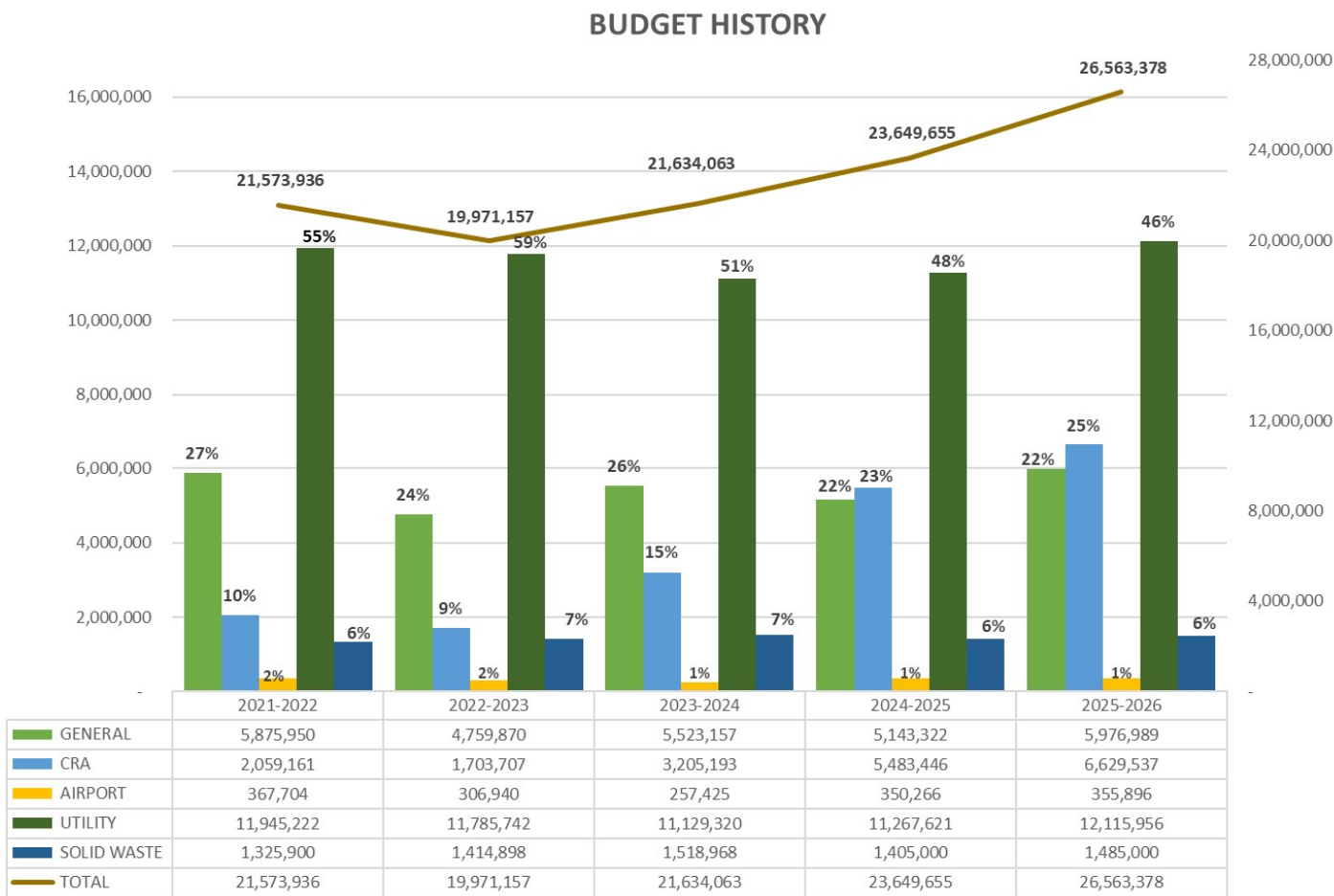
Grant Funded & Potential Projects (Not in proposed budget)

Staff has found it more efficient to match grant funded project expenses with their relative revenue as they occur. Therefore, the following projects are expected to be in process during FY 25 -26 and be funded with grant funds.

Project	Purpose	Grant Agency	Amount
Alabama Street Roadway Improvements	Resurfacing of Alabama Street between N. Ohio Avenue and N. Florida Avenue, approximately .243 miles.	Florida Department of Transportation (FDOT)-Small Counties Outreach Program (SCOP)	\$359,888
Tennessee Street Roadway Improvements	Resurfacing of Tennessee St, between N. Ohio Avenue and North Florida Avenue, approximately .243 miles associated safety improvements will also be addressed, as appropriate.	Florida Department of Transportation (FDOT)-Small Counties Outreach Program (SCOP)	\$455,509
Oak Street, Bay Street, and/or Palmetto Street Roadway Improvements	Resurfacing as much of Oak , Bay and Palmetto Streets as funds will allow.	Housing and Urban Development (HUD)	\$2,000,000
Hogan Street Extension	Extend Hogan Street to connect North and Southbound Highway 17.	Florida Department of Commerce	\$441,125
Senior Center	Design and construct a new ADA compliant senior center	Legislative Appropriation (LP) FY 25-26	\$3,000,000
Restroom Improvements	Update restroom facility at Heritage Park	Legislative Appropriation (LP) FY 25-26	\$500,000
Power Plant Demolition	Demolition and site improvements at old power plant	Legislative Appropriation (LP) FY 25-26	\$4,000,000
Auditorium Safety Improvements	Upgrade current facility to include ADA accessibility, sprinkler system, fire rated curtain, upgraded rope and weight fly system, and lighting upgrades	Legislative Appropriation (LP) FY 25-26	\$2,500,000
Runway and Taxiway Extension	Feasibility and environmental studies, design and construction of a runway and taxiway extension to allow for safe landing & take-off of medium sized jet aircraft.	Florida Department of Transportation (FDOT) and Legislative Appropriation (LP) FY 23-24 & FY 24-25	FDOT Grant- \$450,000 LP#1- \$4,000,000 LP#2- \$5,500,000
T-Hangar	Design and construct an additional multi-unit T-Hangar	Legislative Appropriation (LP) FY 23-24	\$2,500,000

Rotating Beacon & Tower	Design and construction of a rotating beacon and tower at the airport.	Florida Department of Transportation (FDOT)	\$325,000
Airport Terminal Building	Design and construct a new airport terminal/pilot's lounge.	Legislative Appropriation (LP) FY 25-26	\$1,750,000
Municipal Airport Deep Well	Install a new deep well to support economic development to include fire suppression capabilities	Legislative Appropriation (LP) FY 25-26	\$1,332,938
T-Hangar	Design and construct an additional multi-unit T-Hangar	Legislative Appropriation (LP) FY 25-26	\$5,000,000
Southwest Area Elevated Water Tower	Design and construction of a third elevated water tower in the southwest area of the county	Legislative Appropriation (LP) FY 23-24	\$8,212,789
Heard Bridge Waterline Loop	Extend the waterline on Heard Bridge Road north to REA Road and west to Highway 17, looping the main water system	Hardee County Economic Development Authority (EDA)	\$1,000,000
Advanced Metering Infrastructure (AMI)	Design and implement an advanced metering infrastructure system for electric and water meters city-wide	Legislative Appropriation (LP) FY 23-24	\$4,750,000
Public Works Fuel Farm	Install a storm hardened fuel station for the Public Works departments.	Florida Department of Emergency Management-Hazard Mitigation Grant Program (FDEM-HMGP)	HMGP-\$138,225 City Match-\$46,075
Administration Building and WWTP Generators	Installation of 3 back-up generators at the Administration and Police Department Building, WWTP Contact Chamber and WWTP Control Room.	Florida Department of Emergency Management-Hazard Mitigation Grant Program (FDEM-HMGP) and Florida Department of Commerce	HMGP-\$506,546 FL Dept of Commerce-\$23,672
Public Safety Hardened Facility	Hardened facility to expedite public safety measures aiding in restoration after disasters	Legislative Appropriation (LP) FY 25-26	\$5,000,000

OVERALL CITY-WIDE BUDGET



DEPARTMENT SUMMARY

General

City Commission	234,610
City Manager	170,883
Finance	297,548
Legal	34,000
Community Development	200,695
General Government	1,385,350
Police Department	2,183,842
Code Enforcement	108,655
Roads & Streets	622,055
Parks & Recreation	739,350

General Total 5,976,989

CRA

CRA	6,629,537
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CRA Total 6,629,537

Airport

Airport	355,896
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Airport Total 355,896

Utility

Meter Reading	167,962
Customer Service	582,767
Water Plant	264,290
Water Distribution	601,086
Wastewater Treatment Plant	1,083,138
Sewer Collection	639,602
Utility Administration	3,253,403
Purchased Power	3,410,000
Electric Distribution	2,113,708

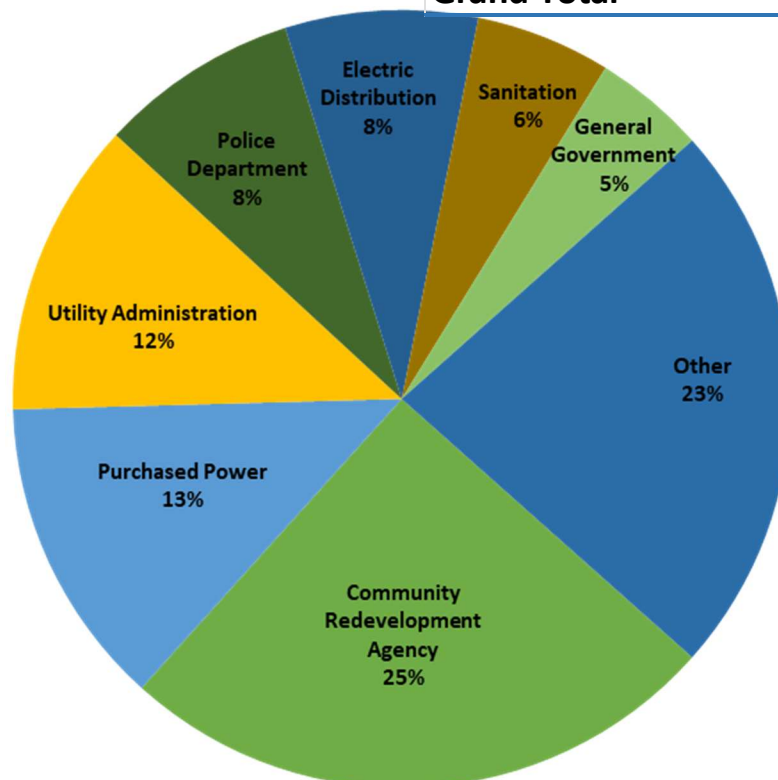
Utility Total 12,115,956

Sanitation

Sanitation	1,485,000
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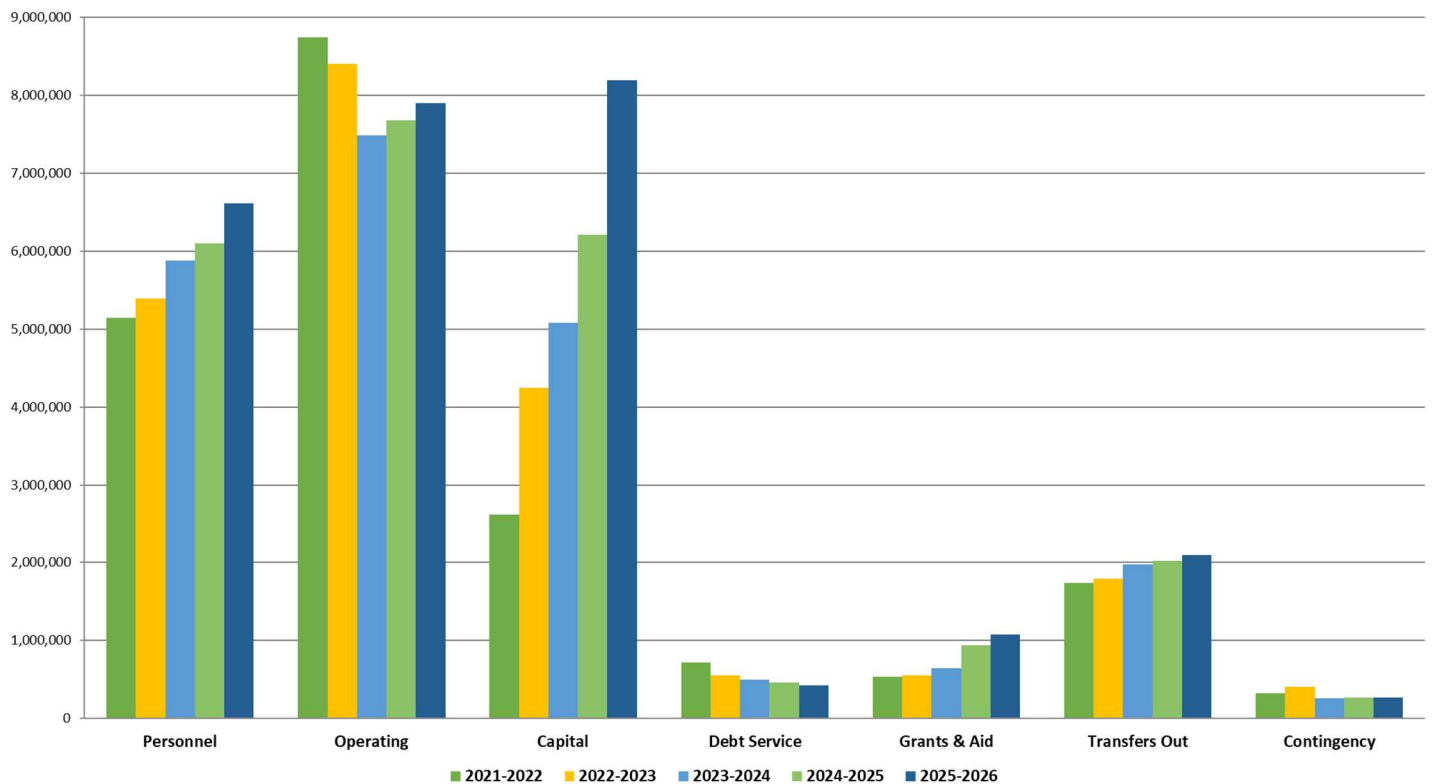
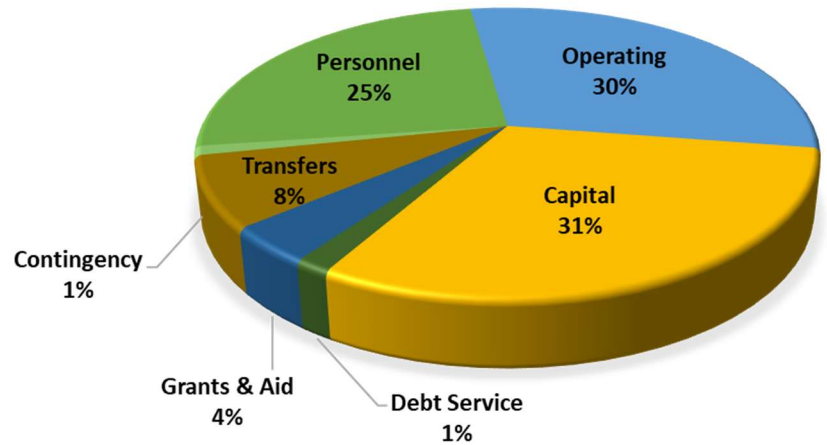
Sanitation Total 1,485,000

Grand Total 26,563,378



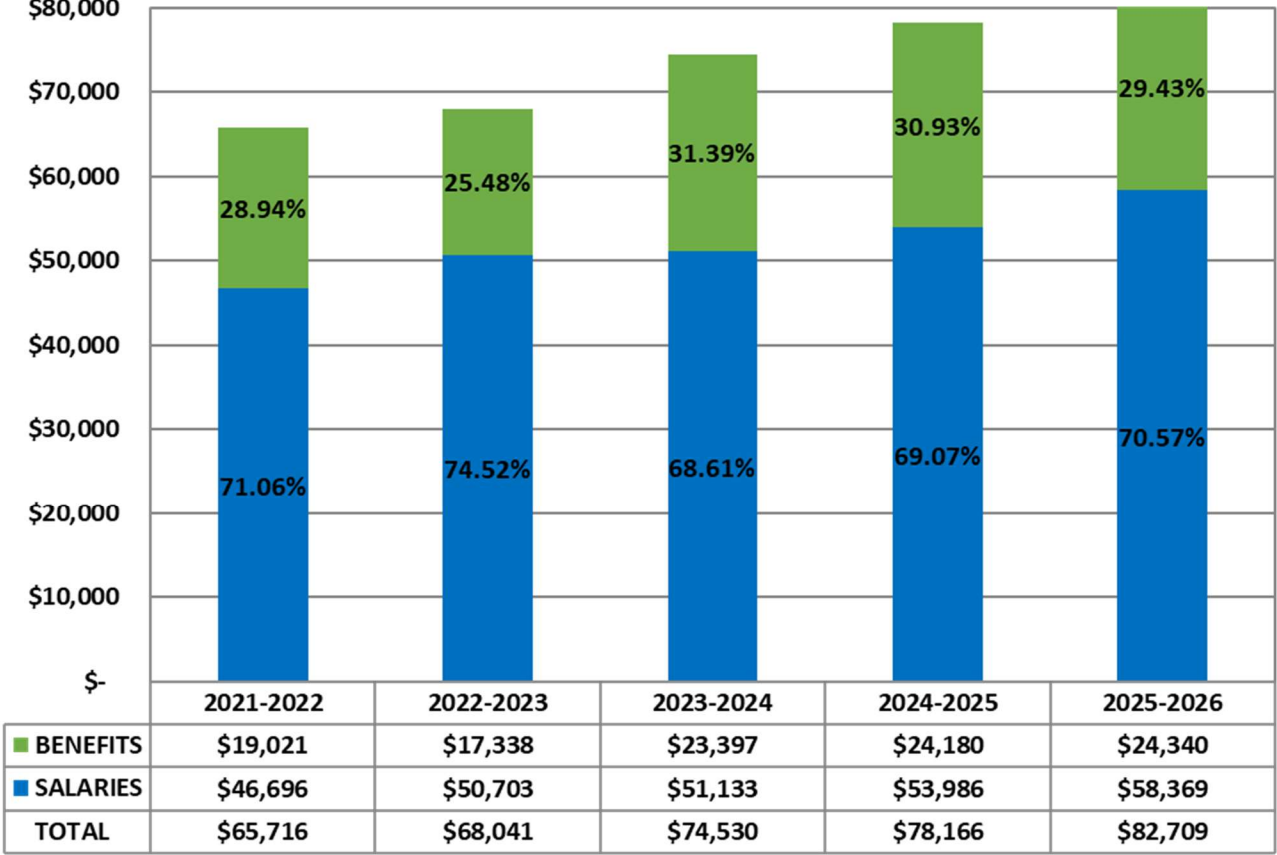
EXPENDITURES BY TYPE

Category	Budget
Personnel	6,616,715
Operating	7,900,104
Capital	8,195,775
Debt Service	423,603
Grants & Aid	1,073,143
Transfers Out	2,086,442
Contingency	267,597
Total	26,563,378

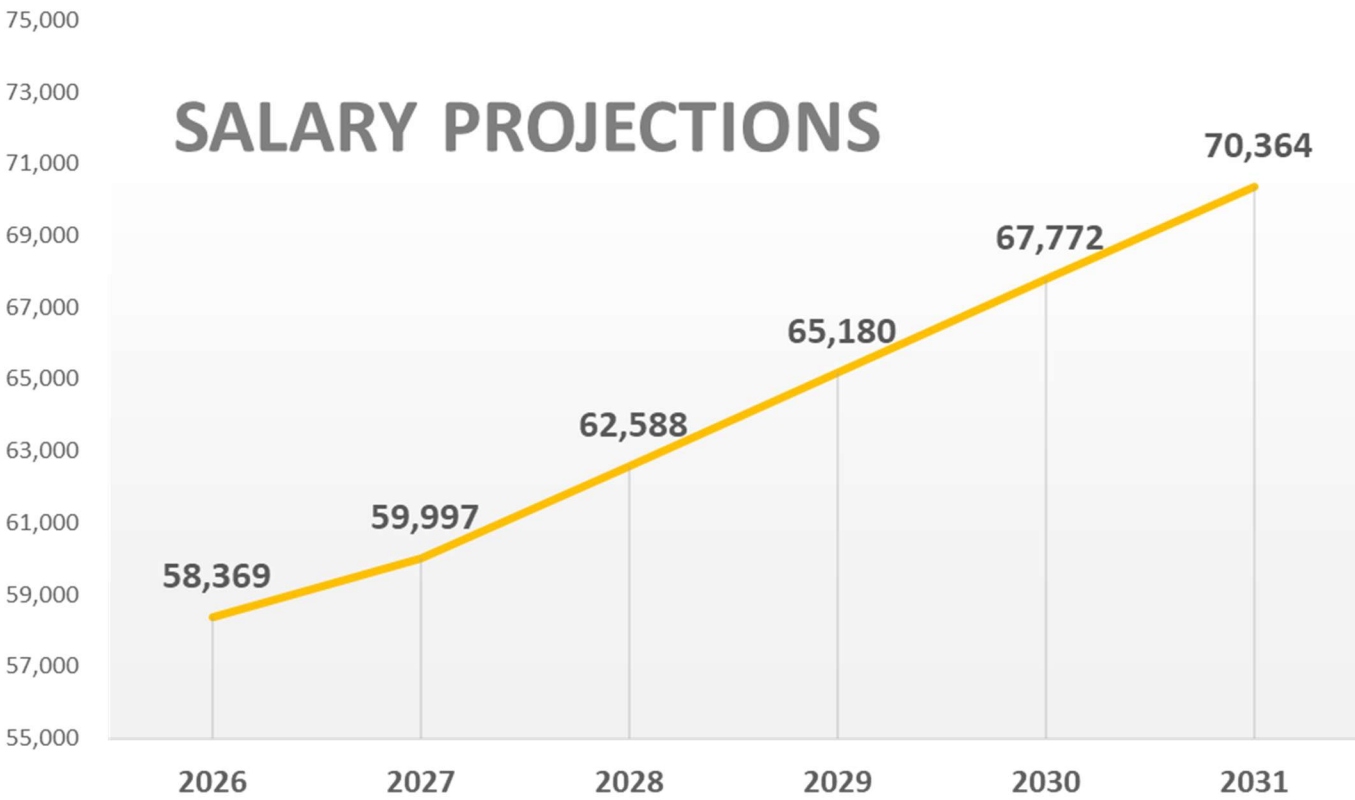


PERSONNEL

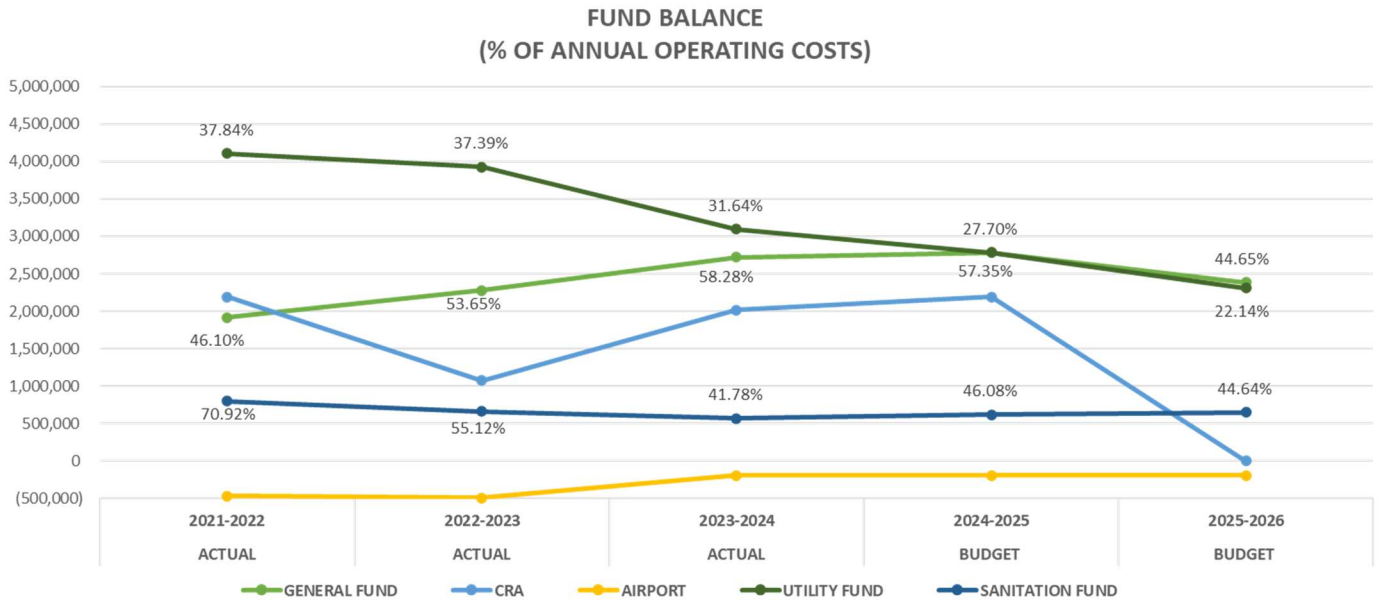
COSTS PER FULL-TIME EMPLOYEE



SALARY PROJECTIONS



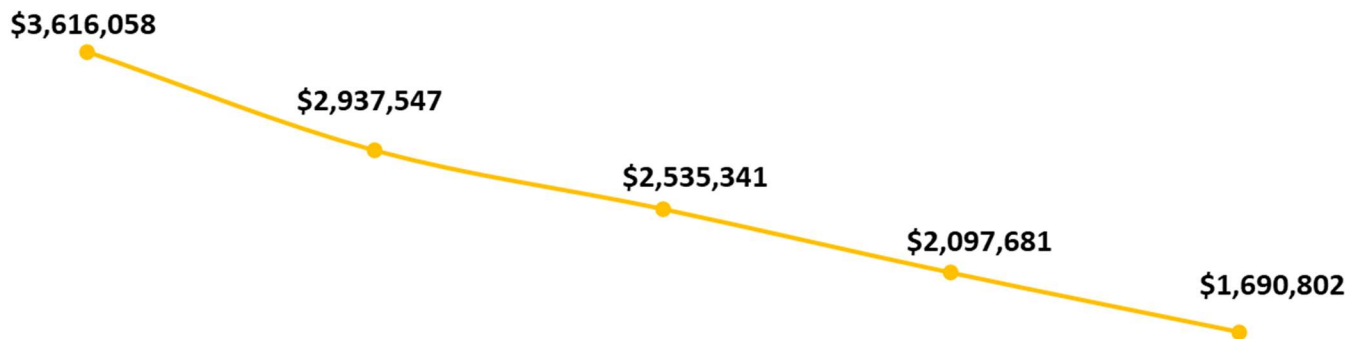
FUND BALANCE



	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	BUDGET 2025-2026
GENERAL FUND					
FUND BALANCE	1,913,089	2,277,202	2,718,249	2,786,277	2,385,934
% OF ANNUAL OPERATING	46.10%	53.65%	58.28%	57.35%	44.65%
CRA					
FUND BALANCE	2,189,520	1,072,173	2,016,582	2,192,981	-
% OF ANNUAL OPERATING	598.92%	260.01%	488.61%	385.79%	0.00%
AIRPORT					
FUND BALANCE	(472,478)	(496,909)	(197,018)	(197,018)	(197,018)
% OF ANNUAL OPERATING	-126.94%	-153.81%	-73.75%	-56.25%	-55.36%
UTILITY FUND					
FUND BALANCE	4,105,155	3,928,240	3,094,189	2,785,722	2,311,875
% OF ANNUAL OPERATING	37.84%	37.39%	31.64%	27.70%	22.14%
SANITATION FUND					
FUND BALANCE	799,191	662,182	563,706	617,857	644,294
% OF ANNUAL OPERATING	70.92%	55.12%	41.78%	46.08%	44.64%

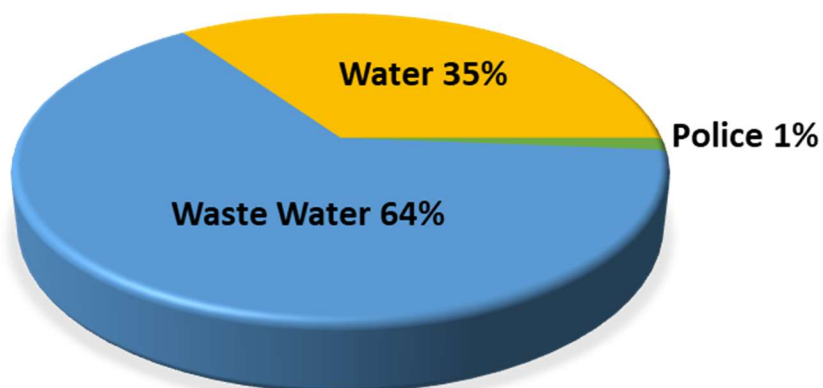
DEBT SERVICE

TOTAL DEBT HISTORY



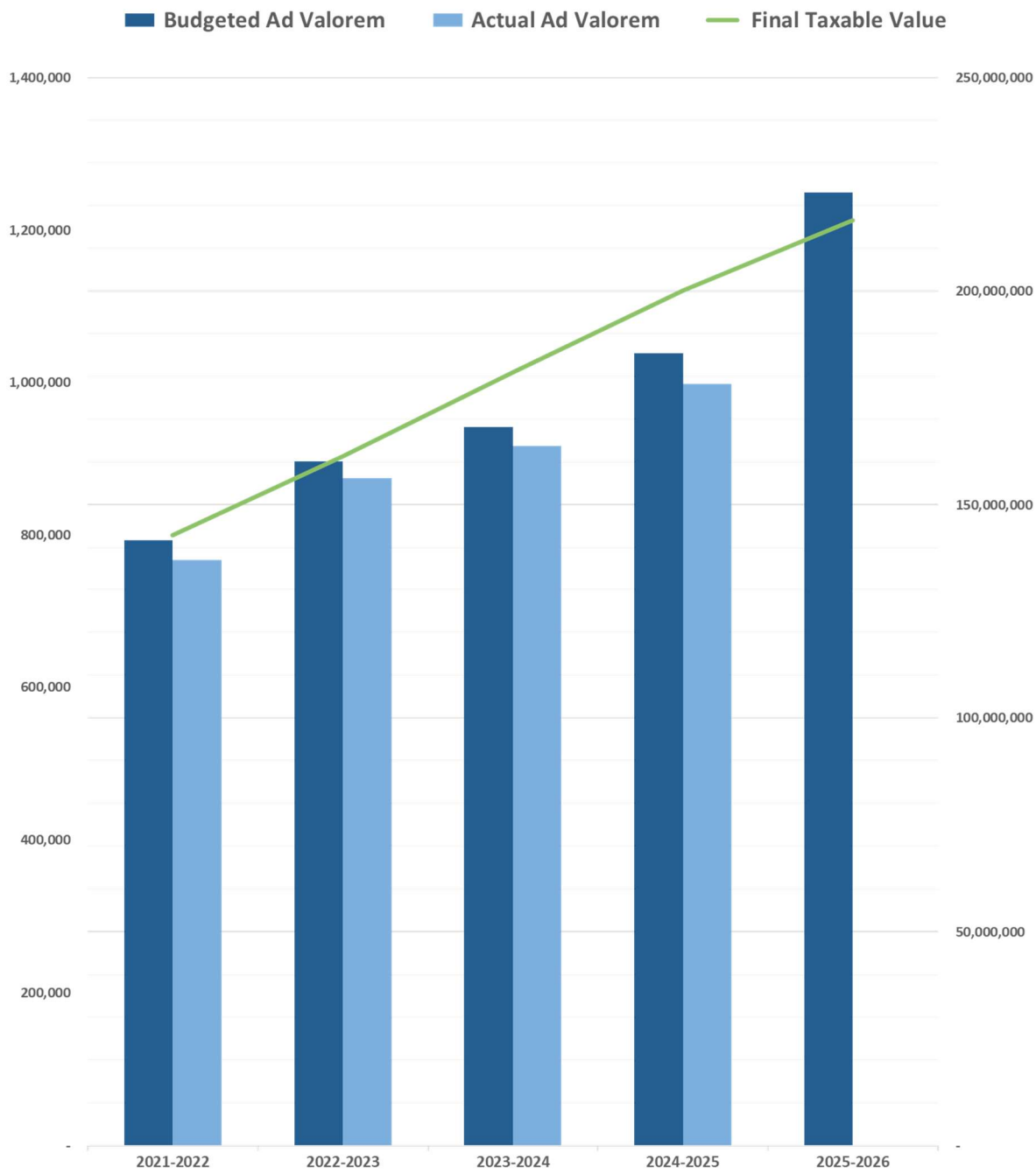
2021	2022	2023	2024	2025	
Description	Fund	Principal	Annual Payment	Maturity Date	Lender
3- Police Department Vehicles	General	\$ -	\$ -	8/19/2025	FNB
3- Police Department Vehicles	General	\$ 21,706	\$ 22,572	9/5/2026	FNB
Utility Refunding Bond	Utility	\$ 986,000	\$ 255,957	10/1/2028	BB&T
SRF 62419P	Utility	\$ 97,628	\$ 28,691	6/15/2029	DEP
SRF 250200	Utility	\$ 137,912	\$ 27,082	1/1/2030	DEP
SRF 250201	Utility	\$ 386,711	\$ 75,933	1/2/2030	DEP
DW-205150	Utility	\$ 60,845	\$ 7,638	8/15/2032	DEP
Total Debt as of 10/01/2025		\$ 1,690,802	\$ 417,873		

DEBT BY DEPARTMENT



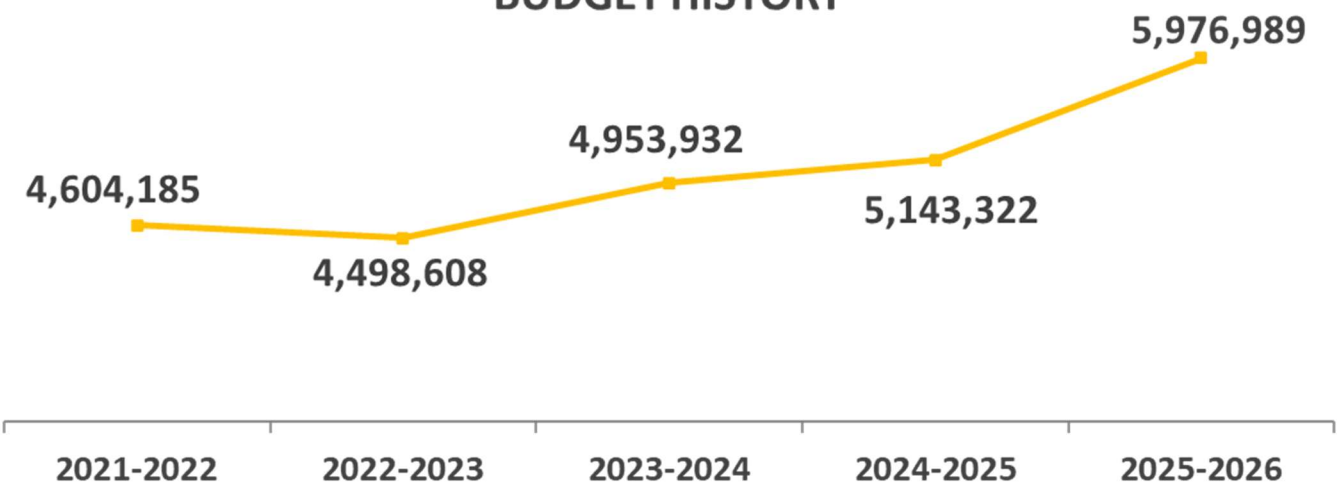
ADVALOREM TAX

	Final Taxable Value	Proposed Millage Rate	Proposed Rate Ad Valorem	Roll-Back Millage Rate	Roll-Back Rate Ad Valorem	Budgeted Ad Valorem
2021-2022	142,839,728	5.5532	793,218	5.4674	780,962	793,218
2022-2023	161,437,486	5.5532	896,495	5.3781	868,227	896,495
2023-2024	180,996,611	5.2042	1,005,110	5.2042	941,943	941,943
2024-2025	200,212,480	5.1860	1,038,302	5.1860	1,038,302	1,038,302
2025-2026	216,537,388	5.7710	1,249,637	5.0794	1,099,880	1,249,637



GENERAL FUND

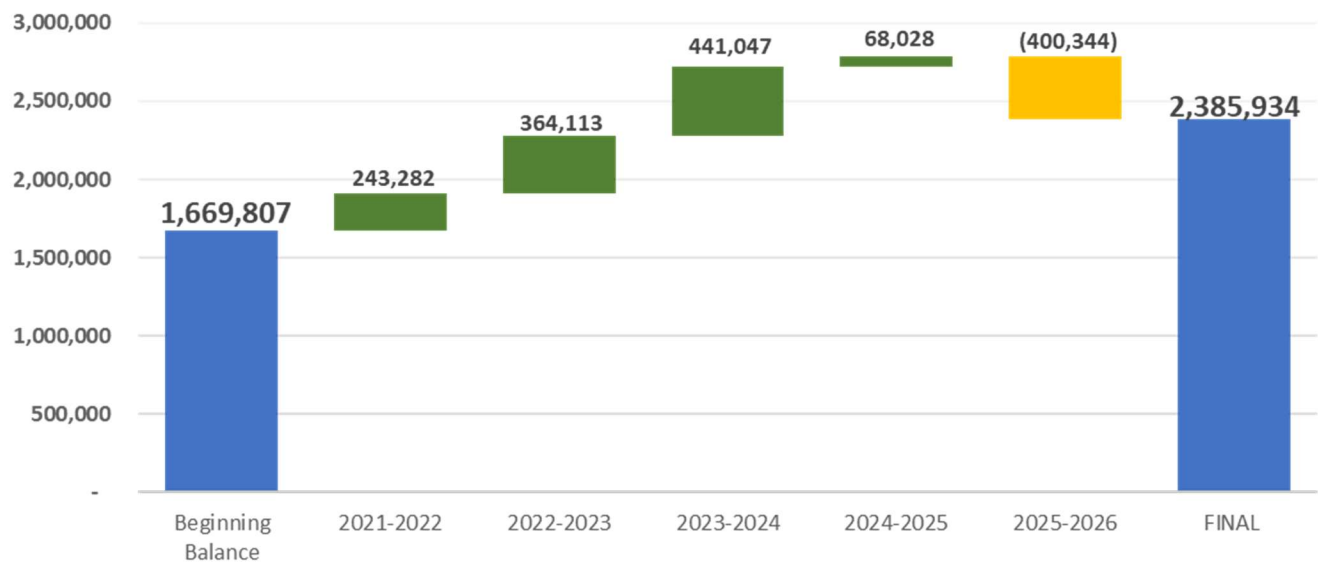
BUDGET HISTORY



REVENUE BY TYPE		
Taxes & State Revenues	\$ 3,069,037	51.35%
State Contracts	\$ 133,002	2.23%
Police Department Revenues	\$ 133,558	2.23%
Miscellaneous	\$ 79,600	1.33%
Reserves	\$ 475,350	7.95%
Contribution From Other Funds	\$ 2,086,442	34.91%
Grand Total	\$ 5,976,989	

EXPENDITURES BY TYPE		
Personnel	\$ 3,236,580	54.15%
Operating	\$ 1,246,810	20.86%
Capital	\$ 557,850	9.33%
Debt Service	\$ 22,600	0.38%
Grants & Aid	\$ 838,143	14.02%
Contingency	\$ 75,006	1.25%
Grand Total	\$ 5,976,989	

CHANGE IN FUND BALANCE



GENERAL FUND LINE-ITEM DETAIL

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
REVENUES					
TAXES					
001-311100 ADVALOREM TAXES	767,605	874,520	917,388	1,038,302	1,249,637
001-312410 \$.06 GAS TAX - CITY SHARE	69,662	72,394	69,821	71,000	71,000
001-312420 \$.05 GAS TAX - CITY SHARE	48,085	50,431	48,383	48,500	49,000
001-314100 UT TAX - UTILITY BILLING	385,544	363,862	445,518	390,000	445,000
001-314860 UT TAX -- VARIOUS	14,803	10,270	19,554	17,000	17,000
001-315000 COMM SERV TAX - DOR	153,123	167,782	175,971	179,000	185,000
TOTAL TAXES	1,438,822	1,539,259	1,676,634	1,743,802	2,016,637
LICENSE & PERMITS					
001-321000 PROF & OCCUP TAX-CITY	10,891	11,244	12,390	12,000	13,000
TOTAL LICENSE & PERMITS	10,891	11,244	12,390	12,000	13,000
FEDERAL GRANTS					
001-331210 PD FED GRANT-BULLET PROOF VEST	2,000	1,000	3,722	2,100	-
001-331220 PD FED GRANT-VOCA	51,212	50,432	55,069	49,973	52,053
TOTAL FEDERAL GRANTS	53,212	51,432	101,843	52,073	52,053
STATE SHARED REVENUES					
001-335121 ST REV SHARING-SALES TAX	236,506	221,103	208,782	210,000	200,000
001-335122 ST REV SHARE-FUEL TAX	73,869	69,058	65,210	61,000	60,000
001-335140 MOBILE HOME LICENSES	1,339	1,546	1,359	1,400	1,400
001-335150 ALCOHOLIC BEVERAGE LIC	1,974	1,409	7,227	1,500	1,500
001-335180 HALF-CENT SALES TAX	224,497	232,072	223,826	225,000	225,000
001-335190 SALES TAX--\$.01 LOCAL OPT	533,716	551,808	558,840	566,000	550,000
001-335290 PUBLIC SAFETY-ST REV SHARE	780	1,916	3,030	1,500	1,500
TOTAL STATE SHARED REVENUES	1,072,681	1,078,912	1,068,273	1,066,400	1,039,400
SERVICE CHARGES					
001-342100 SCHOOL RESOURCE OFFICER	25,192	25,192	44,672	44,672	47,005
TOTAL SERVICE CHARGES	41,192	41,192	44,672	44,672	47,005
TRANSPORTATION					
001-343910 CHG-MOWING RIGHT/OF/WAY	26,737	26,756	26,756	26,760	26,730
001-343912 TRAFFIC/LIGHT MAINT FDOT	85,008	90,403	100,789	103,914	105,272
001-345900 EV CHARGER SALES	-	-	1,084	-	1,000
TOTAL TRANSPORTATION	111,745	117,159	128,629	130,674	133,002

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
COURT REVENUE					
001-351100 COURT FINES	11,786	23,599	20,398	20,000	20,000
001-351150 INVESTIGATIVE FUNDS	6,094	7,469	7,821	7,000	7,000
001-351205 CONFISCATED PROP - PENDING	2,741	1,004	2	-	-
001-351300 COURT FEES-POLICE EDUCAT	982	1,537	1,877	1,200	1,500
001-351405 RESTIT-OTHER LAW ENFORCE	760	451	326	1,500	500
001-354000 FINES -- CODE VIOLATIONS	3,744	1,748	40,522	3,000	5,000
TOTAL COURT REVENUE	26,107	35,808	70,946	32,700	34,000
INTEREST EARNINGS					
001-361110 INTEREST	3,396	24,484	60,909	25,000	40,000
TOTAL INTEREST EARNINGS	3,412	24,492	60,913	25,000	40,000
RENTS & ROYALTIES					
001-362200 RENT- HERITAGE PARK	-	-	1,899	-	1,800
001-362330 HISTORIC CITY HALL OFFICE LEASE	-	18,150	21,450	19,800	19,800
TOTAL RENTS & ROYALTIES	-	18,150	21,450	19,800	21,600
DISPOSITION OF ASSETS					
001-364100 SALE OF CEMETERY LOTS	43,869	55,169	17,810	3,000	3,000
001-365100 SALE OF EQUIPMENT	-	-	-	-	15,000
TOTAL DISPOSITION OF ASSETS	43,869	55,169	17,810	3,000	18,000
MISC REVENUE					
001-369910 MISC - LAW ENFORCEMENT	1,270	1,053	1,877	500	500
TOTAL MISC REVENUE	1,270	1,053	1,877	500	500
INTERFUND TRANSFER					
001-381700 TRANSFER FROM AIRPORT	26,000	26,000	-	30,000	30,000
001-381800 TRANSFER FROM RESERVES	-	-	-	-	475,350
TOTAL INTERFUND TRANSFER	26,000	26,000	-	30,000	505,350
CONTRIBUTION FR OTH FUND					
001-382100 CONTRIB FR UT & SAN	1,706,300	1,760,000	1,966,821	1,982,702	2,056,442
TOTAL CONTRIBUTION FR OTH FUND	1,706,300	1,760,000	1,966,821	1,982,702	2,056,442
DEBT PROCEEDS					
001-384925 LOAN PROCEEDS	-	-	-	-	-
TOTAL DEBT PROCEEDS	-	-	-	-	-
TOTAL REVENUES	5,875,950	4,759,870	5,523,157	5,143,322	5,976,989

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
CITY COMMISSION & CLERK					
PERSONNEL SERVICES					
001-511-51100 EXECUTIVE SALARIES	54,246	70,172	44,326	45,881	102,665
001-511-51110 ELECTED OFFICIAL SALARIES	30,000	30,000	30,000	30,000	30,000
001-511-52100 FICA	2,918	3,160	2,943	2,960	3,784
001-511-52200 RETIREMENT	5,389	2,608	7,867	5,120	9,589
001-511-52300 HEALTH INSURANCE	46,368	42,749	46,670	42,192	58,350
001-511-52400 WORKERS COMP	308	318	341	322	343
001-511-52450 AD&D POLICY	32	36	33	32	65
TOTAL PERSONNEL SERVICES	139,261	149,044	132,181	126,507	204,795
OPERATING EXPENSE					
001-511-53400 CONTRACTUAL SERVICES	958	934	1,181	7,290	6,042
001-511-54000 TRAVEL & PER DIEM	2,135	1,477	930	2,000	2,000
001-511-54005 TRAVEL & PER DIEM - CLERK	-	400	775	1,200	4,240
001-511-54100 COMMUNICATIONS	2,414	2,619	2,992	3,120	3,180
001-511-54700 PRINTING & BINDING	4,684	5,031	5,842	6,000	6,000
001-511-55100 OFFICE SUPPLIES	4,152	2,203	1,576	4,000	4,708
001-511-55400 BOOKS, PUB & ED	467	729	170	550	550
001-511-55405 BOOKS & PUB - CLERK	730	740	740	1,340	3,095
TOTAL OPERATING EXPENSE	15,540	14,132	14,205	25,500	29,815
TOTAL CITY COMMISSION & CLERK	154,801	163,176	146,386	152,007	234,610

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
CITY ADMINISTRATION					
PERSONNEL SERVICES					
001-512-51100 EXECUTIVE SALARIES	123,815	170,180	127,834	123,200	123,221
001-512-52100 FICA	1,458	2,107	1,611	1,786	1,787
001-512-52200 RETIREMENT	12,310	6,344	19,607	13,749	11,509
001-512-52300 HEALTH INSURANCE	8,435	12,771	16,130	17,586	18,998
001-512-52400 WORKERS COMP	425	440	472	444	473
001-512-52450 AD & D POLICY	32	31	33	32	32
TOTAL PERSONNEL SERVICES	146,475	191,873	165,686	156,798	156,020
OPERATING EXPENSE					
001-512-54000 TRAVEL & PER DIEM	3,877	2,880	3,373	4,648	5,900
001-512-54100 COMMUNICATIONS	485	353	545	552	552
001-512-54655 REP & MAINT TRKS & EQ	79	482	623	350	1,100
001-512-55100 OFFICE SUPPLIES	71	147	1,333	250	1,000
001-512-55211 FUEL EXPENSE	3,735	2,353	1,454	2,250	1,000
001-512-55400 BOOKS, PUB & ED	3,641	1,705	5,241	5,693	5,311
TOTAL OPERATING EXPENSE	11,888	7,919	12,570	13,743	14,863
TOTAL CITY ADMINISTRATION	158,363	199,792	178,256	170,541	170,883

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
FINANCING & ADMINISTRATION					
PERSONNEL SERVICES					
001-513-51100 EXECUTIVE SALARIES	74,681	97,708	38,794	82,946	91,984
001-513-51200 REGULAR SALARIES	132,870	91,560	110,804	146,094	95,651
001-513-51400 OVERTIME PAY	260	493	682	200	200
001-513-52100 FICA	4,584	4,505	4,705	6,887	2,724
001-513-52200 RETIREMENT	15,264	4,998	14,043	19,169	17,545
001-513-52300 HEALTH INSURANCE	72,967	66,803	51,578	86,499	73,103
001-513-52400 WORKERS COMP	726	751	805	758	808
001-513-52450 AD & D POLICY	130	119	96	130	97
TOTAL PERSONNEL SERVICES	301,482	266,935	221,507	342,683	282,112
OPERATING EXPENSE					
001-513-54000 TRAVEL & PER DIEM	3,405	543	3,034	6,295	5,910
001-513-54100 COMMUNICATIONS	791	1,193	1,077	1,430	780
001-513-55100 OFFICE SUPPLIES	864	3,776	1,492	2,000	2,500
001-513-55400 BOOKS, PUB & ED	4,940	1,591	1,908	6,075	6,246
TOTAL OPERATING EXPENSE	10,000	7,103	7,511	15,800	15,436
TOTAL FINANCING & ADMINISTRATION	311,482	274,038	229,017	358,483	297,548

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
LEGAL COUNSEL					
OPERATING EXPENSE					
001-514-53100 PROF SERVICES - GENERAL	10,906	23,487	32,042	30,000	32,000
001-514-53150 PROF SERVICE - AN&B	500	1,818	1,293	3,000	2,000
TOTAL OPERATING EXPENSE	11,406	25,305	33,335	33,000	34,000
 TOTAL LEGAL COUNSEL	 11,406	 25,305	 33,335	 33,000	 34,000

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
COMMUNITY DEVELOPMENT					
PERSONNEL SERVICES					
001-515-51100 EXECUTIVE SALARIES	45,952	67,155	70,665	71,452	80,615
001-515-51200 REGULAR SALARIES	24,163	-	-	-	
001-515-51530 P&Z BOARD ALLOWANCE	5,170	5,170	4,840	6,600	6,600
001-515-52100 FICA	1,300	1,241	1,204	1,541	1,674
001-515-52200 RETIREMENT	7,085	2,589	11,259	7,974	7,529
001-515-52300 HEALTH INSURANCE	9,026	19,854	32,467	39,516	45,719
001-515-52400 WORKMENS COMP	408	422	453	426	454
001-515-52450 AD & D POLICY	49	50	49	49	49
TOTAL PERSONNEL SERVICES	93,153	96,481	120,937	127,558	142,640
OPERATING EXPENSE					
001-515-53100 PROFESSIONAL SERVICES	7,030	2,898	4,482	4,000	5,000
001-515-53130 CFRPC - PAS	22,500	22,500	20,625	27,500	38,000
001-515-54000 TRAVEL & PER DIEM	617	1,057	305	1,580	1,580
001-515-54010 TRAVEL ALLOWANCE	1,442	1,504	1,509	1,625	1,625
001-515-54100 COMMUNICATIONS	1,281	1,152	1,176	1,200	1,200
001-515-54700 PRINTING & BINDING	1,559	1,877	2,623	2,200	2,000
001-515-55100 OFFICE SUPPLIES	320	454	1,331	2,200	200
001-515-55400 BOOKS, PUB & ED	1,715	845	1,760	2,750	2,600
001-515-55600 ECONOMIC DEVELOP	4,673	4,995	5,477	5,850	5,850
TOTAL OPERATING EXPENSE	41,137	37,282	39,289	48,905	58,055
TOTAL COMMUNITY DEVELOPMENT	134,290	133,763	328,386	176,463	200,695

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
OTHER GENERAL GOVERNMENT					
PERSONNEL SERVICES					
001-519-51100 EXECUTIVE SALARIES	-	-	54,669	-	-
001-519-51200 REGULAR SALARIES	-	-	-	26,000	26,000
001-519-51210 PART TIME WAGES	2,671	4,945	6,739	10,500	7,020
001-519-51521 SPECIAL PAY - RET BONUS	1,850	1,850	1,850	1,850	2,140
001-519-52100 FICA	766	932	1,346	1,135	1,096
001-519-52200 RETIREMENT	2,751	997	15,272	5,625	4,457
001-519-52300 HEALTH INSURANCE	-	-	16,211	-	-
001-519-52320 WELLNESS PROGRAM	11,125	14,631	9,710	12,000	12,600
001-519-52450 AD&D Policy	984	979	1,200	1,048	1,048
001-519-52500 UNEMPLOYMENT	1,876	-	17	-	-
TOTAL PERSONNEL SERVICES	22,023	24,334	107,013	58,158	54,362
OPERATING EXPENSE					
001-519-53100 PROF SERVICES - GENERAL	14,889	12,542	12,281	15,000	15,000
001-519-53200 ACCOUNTING & AUDITING	10,780	11,480	19,845	16,304	16,785
001-519-53400 CONTRACTUAL SERVICES	2,795	2,848	2,780	2,900	2,900
001-519-53420 OCS - I.T. SERVICES	16,038	16,000	16,000	11,000	11,000
001-519-54100 COMMUNICATIONS	23,580	23,368	22,889	14,000	13,500
001-519-54300 UTILITIES	79,017	94,448	116,044	105,924	113,160
001-519-54310 ELECTRIC FOR ST LIGHTS	93,487	87,456	79,063	81,600	81,600
001-519-54320 ELECTRIC FOR TRAFFIC LIGHTS	21,294	20,626	27,941	29,652	30,552
001-519-54410 RENTALS-OFFICE EQUIP	2,601	2,685	3,787	3,900	4,236
001-519-54500 INSURANCE	49,199	84,927	102,489	103,216	119,184
001-519-54610 MAINT AGREEMENTS	18,987	19,272	25,044	20,000	24,100
001-519-54620 REP & MAINT -BLDGS	23,040	62,145	53,018	10,000	33,000
001-519-54655 REP&MAINT TRKS&EQ-SHOP	885	1,495	144	1,000	1,000
001-519-54656 REP&MAINT TRKS&EQ- WH	1,160	220	498	1,500	1,500
001-519-54700 PRINTING & BINDING	1,476	1,481	2,109	2,770	2,145
001-519-54900 OTHER CURRENT CHARGES	38,052	3,543	4,066	3,795	4,775
001-519-54902 COMMUNITY INVOLVEMENT	17,080	7,649	7,856	11,250	13,510
001-519-54905 EMPLOYEE APPREC EXPENSE	-	1,530	747	792	792
001-519-54920 EMPLOYEE RECOGNITION EXP	838	290	346	2,500	2,500
001-519-55100 OFFICE SUPPLIES	2,413	3,628	4,111	6,000	1,200
001-519-55200 OPERATING SUP & EXP	18,299	14,572	15,412	12,565	14,865
001-519-55211 FUEL EXPENSE- SHOP	1,465	1,523	1,020	1,500	500
001-519-55213 FUEL EXPENSE- WAREHOUSE	110	63	241	300	300
001-519-55216 ELECTRIC CHARGING STATION EXP	349	6,855	5,589	9,180	9,720
001-519-55220 SMALL TOOLS - SHOP	975	5,364	3,736	7,000	5,300
001-519-55221 OP SUP & EXP - SHOP	7,541	9,313	8,758	8,000	10,000
001-519-55240 OP SUP - WAREHOUSE	3,355	5,003	3,108	3,600	4,500
001-519-55245 OP SUP & EXP - CEMETERY	2,593	3,277	4,811	5,200	4,500
001-519-55400 BOOKS, PUB & ED	6,302	7,010	2,840	5,180	3,850
001-519-55500 SAFETY	-	-	158	1,000	1,000
TOTAL OPERATING EXPENSE	458,600	510,610	546,729	496,628	546,974

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
OTHER GENERAL GOVERNMENT					
CAPITAL EXPENSE					
001-519-56200 CAPITAL- BUILDINGS	147	-	-	15,000	-
001-519-56300 CAPITAL- IMP O/T BLDGS	8,150	7,400	-	-	15,350
001-519-56440 CAPITAL- VEHICLES	27,439	-	-	-	-
TOTAL CAPITAL EXPENSE	35,736	7,400	-	15,000	15,350
GRANTS & AIDS					
001-519-58200 AIDS TO PRIVATE ORG	18,023	17,962	18,233	19,200	19,560
TOTAL GRANTS & AIDS	18,023	17,962	18,233	19,200	19,560
OTHER USES					
001-519-59100 TRANSFER TO CRA	342,766	418,091	460,696	535,133	674,098
001-519-59900 CONTINGENCIES	-	-	-	68,028	75,006
TOTAL OTHER USES	342,766	418,091	460,696	603,161	749,104
TOTAL OTHER GENERAL GOVERNMENT	877,148	978,397	1,132,671	1,192,147	1,385,350

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
POLICE DEPARTMENT					
PERSONNEL SERVICES					
001-521-51100 EXECUTIVE SALARIES	199,315	222,143	211,149	214,238	238,064
001-521-51200 REGULAR SALARIES	584,399	650,385	651,819	662,627	734,709
001-521-51210 PART TIME WAGES	23,424	21,482	38,210	26,264	36,702
001-521-51222 SALARIES - VOCA GRANT	40,795	41,196	43,765	46,355	49,028
001-521-51400 OVERTIME PAY	83,337	101,154	93,376	56,100	80,000
001-521-51510 OTHER PAY-POLICE INCENT	9,223	10,846	8,684	12,000	12,000
001-521-52100 FICA	15,482	18,446	17,288	18,397	21,409
001-521-52122 FICA/MED - VOCA GRANT	484	488	517	672	711
001-521-52200 RETIREMENT	87,401	37,563	142,422	105,442	104,250
001-521-52222 RETIRMNT-VOCA GRANT	4,296	1,535	6,975	5,173	4,579
001-521-52300 HEALTH INSURANCE	221,579	232,239	224,850	271,271	258,266
001-521-52323 LIFE/HLTH INS VOCA GRANT	15,534	18,194	19,037	21,283	22,951
001-521-52400 WORKERS COMP	44,159	45,638	48,945	46,058	49,086
001-521-52422 WORK COMP-VOCA GRANT	146	151	162	153	163
001-521-52450 AD & D POLICY	525	2,277	545	2,333	2,333
TOTAL PERSONNEL SERVICES	1,376,043	1,403,736	1,507,744	1,488,367	1,614,252
OPERATING EXPENSE					
001-521-53100 PROF SERVICES - GENERAL	525	465	7,063	1,000	1,000
001-521-53120 PROF SERVICES - REDACTION	-	-	-	-	5,000
001-521-53500 INVESTIGATIONS	1,580	2,387	648	1,500	1,500
001-521-54000 TRAVEL & PER DIEM	5,030	8,754	8,537	13,500	6,000
001-521-54100 COMMUNICATIONS	12,431	12,644	13,775	13,815	14,620
001-521-54110 COMMUNICATIONS-RADIO	100	384	-	1,000	1,000
001-521-54140 POSTAGE & SHIPPING	550	321	186	500	500
001-521-54300 UTILITIES	10,787	9,283	9,027	9,600	9,792
001-521-54400 RENTALS & LEASES	17,907	23,938	18,440	31,000	29,600
001-521-54500 INSURANCE	39,814	33,135	43,329	44,289	53,455
001-521-54610 MAINT AGREEMENTS	1,304	325	2,350	2,030	3,805
001-521-54620 REP & MAINT -BLDGS	1,943	1,290	1,208	2,000	2,000
001-521-54655 REP & MAINT TRKS & EQ	15,061	21,746	22,569	15,000	20,000
001-521-54700 PRINTING & BINDING	491	442	363	500	500
001-521-54905 EMPLOYEE APPREC EXPENSE	758	790	716	648	648
001-521-55100 OFFICE SUPPLIES	4,624	4,156	3,874	5,500	5,500
001-521-55200 OPERATING SUP & EXP	23,013	33,937	38,383	30,000	33,600
001-521-55210 OP SUP & EXP- BULLET PROOF VEST	3,207	6,849	4,263	2,100	2,100
001-521-55211 FUEL EXPENSE	59,237	58,313	62,154	55,000	60,000
001-521-55212 UNIFORMS	7,099	6,161	5,624	5,500	6,500
001-521-55400 BOOKS, PUB & ED	12,560	15,467	16,639	15,580	4,726
TOTAL OPERATING EXPENSE	218,021	240,788	259,148	250,062	261,846

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
POLICE DEPARTMENT					
CAPITAL EXPENSE					
001-521-56400 CAPITAL- MACHINERY & EQ	16,368	-	-	-	-
001-521-56440 CAPITAL- VEHICLES	101,993	108,775	160,888	168,000	180,000
TOTAL CAPITAL EXPENSE	118,361	108,775	160,888	168,000	180,000
DEBT SERVICE					
001-521-57100 PRINC: INTERNAL LOAN- UT	41,628	-	-	-	-
001-521-57150 PRINC: CHARGER PATROL	170,099	49,894	51,729	52,020	21,700
001-521-57200 INT: INTERNAL LOAN- UT	94	-	-	-	-
001-521-57350 INT: CHARGER PATROL	13,033	6,399	4,564	3,000	900
TOTAL DEBT SERVICE	224,854	56,293	56,293	55,020	22,600
GRANTS & AIDS					
001-521-58110 ANIMAL CONTROL CONTR	13,212	15,319	19,580	21,630	22,190
001-521-58120 CONTRIBUTION TO DISPATCH	25,000	27,500	39,021	82,955	82,955
TOTAL GRANTS & AIDS	38,212	42,819	58,601	104,585	105,145
TOTAL POLICE DEPARTMENT	1,975,491	1,852,411	2,042,675	2,066,033	2,183,842

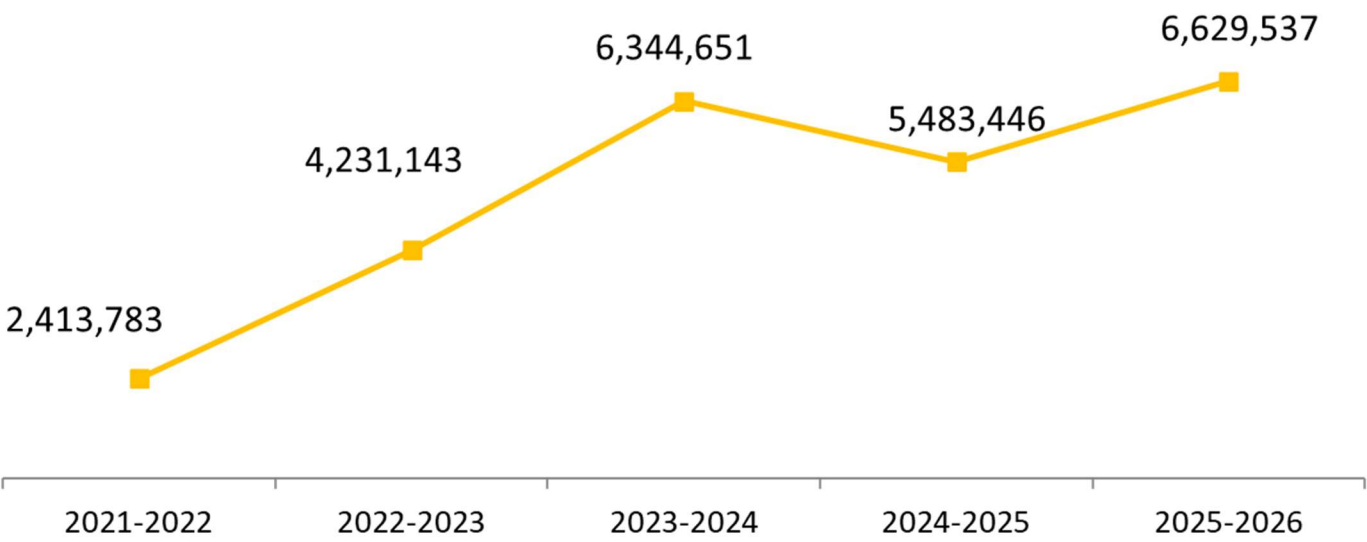
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
CODE ENFORCEMENT					
PERSONNEL SERVICES					
001-524-51200 REGULAR SALARIES	37,878	39,239	41,781	42,643	45,315
001-524-52100 FICA	450	471	491	620	659
001-524-52200 RETIREMENT	3,779	1,516	6,431	4,777	4,251
001-524-52300 HEALTH INSURANCE	20,883	22,467	24,196	26,349	30,480
001-524-52400 WORKER'S COMP	131	136	146	137	165
001-524-52450 AD & D POLICY	32	33	33	32	32
TOTAL PERSONNEL SERVICES	63,252	63,862	73,077	74,559	80,902
OPERATING EXPENSE					
001-524-53100 PROFESSIONAL SERVICES	8,096	8,142	16,084	14,500	20,000
001-524-53410 CODE ENF- LOT CLEANING	-	439	-	3,000	3,000
001-524-54100 TELEPHONE	301	301	302	300	300
001-524-54140 POSTAGE & SHIPPING	692	502	2,066	1,500	1,500
001-524-54500 INSURANCE	444	350	477	479	578
001-524-54655 REP & MAINT TRKS & EQ	31	36	55	200	600
001-524-55100 OFFICE SUPPLIES	1,968	44	463	300	300
001-524-55211 FUEL EXPENSE	1,295	1,131	1,128	1,200	1,200
001-524-55212 BOOT ALLOWANCE	135	134	80	125	125
001-524-55400 BOOKS, PUB & ED	50	-	55	150	150
TOTAL OPERATING EXPENSE	13,012	11,078	20,710	21,754	27,753
CAPITAL EXPENSE					
001-524-56440 CAPITAL- VEHICLES	24,444	-	-	-	-
TOTAL CAPITAL EXPENSE	24,444	-	-	-	-
TOTAL CODE ENFORCEMENT	100,708	74,940	93,786	96,313	108,655

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
ROADS & STREETS					
PERSONNEL SERVICES					
001-541-51200 REGULAR SALARIES	87,978	96,553	116,878	122,947	134,365
001-541-51400 OVERTIME PAY	5,538	7,995	5,881	5,500	5,500
001-541-52100 FICA	1,180	1,741	3,113	1,869	2,034
001-541-52200 RETIREMENT	9,279	3,985	18,938	14,592	13,421
001-541-52300 HEALTH INSURANCE	25,998	27,337	34,740	38,682	34,050
001-541-52400 WORKERS COMP	6,525	6,744	7,232	6,806	7,253
001-541-52450 AD & D POLICY	75	76	98	97	97
TOTAL PERSONNEL SERVICES	136,573	144,430	186,880	190,492	196,720
OPERATING EXPENSE					
001-541-53100 PROF SERVICES - GENERAL	8,000	3,782	5,383	5,000	5,000
001-541-53400 CONTRACTUAL SERVICES	17,500	17,938	19,688	30,000	30,000
001-541-54100 COMMUNICATIONS	982	1,001	1,096	1,104	1,104
001-541-54400 RENTALS & LEASES	-	-	-	5,000	5,000
001-541-54500 INSURANCE	2,430	1,910	2,605	2,613	3,156
001-541-54600 REPAIRS & MAINTENANCE	15,637	28,890	34,786	28,500	30,000
001-541-54601 REP & MAINT- PAVING	3,820	-	3,315	5,000	5,000
001-541-54602 REP & MAINT- SIDEWALKS	4,186	3,570	5,939	15,000	5,000
001-541-54610 REP & MAINT- TRAF LIGHTS	17,702	39,281	25,398	30,000	40,000
001-541-54655 REP & MAINT- TRKS & EQ	961	2,883	1,602	2,000	2,000
001-541-55200 OPERATING SUP & EXP	10,220	8,740	2,723	6,500	6,500
001-541-55211 FUEL EXPENSE	8,863	8,260	7,960	8,000	8,000
001-541-55212 BOOT ALLOWANCE	369	268	285	375	375
001-541-55230 OP SUP - SMALL TOOLS	1,690	1,291	2,874	3,000	4,200
TOTAL OPERATING EXPENSE	92,360	117,813	113,652	142,092	145,335
CAPITAL EXPENSE					
001-541-56391 DOWNING CIRCLE- MILL & REPAVE	-	-	-	-	230,000
001-541-56400 CAPITAL-MACHINERY & EQ	30,840	-	33,657	-	-
001-541-56410 HIDDEN CREEK ST LIGHTS	-	-	-	-	50,000
001-541-56550 LOUISIANA ST SIDEWALK	14,825	22,340	-	-	-
TOTAL CAPITAL EXPENSE	1,328,326	222,638	232,429	-	280,000
TOTAL ROADS & STREETS	1,557,259	484,881	532,961	332,584	622,055

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
PARKS & GROUNDS					
PERSONNEL SERVICES					
001-572-51200 REGULAR SALARIES	156,326	182,609	223,790	248,144	331,238
001-572-51210 PART TIME WAGES	-	4,246	5,040	7,000	7,000
001-572-51400 OVERTIME PAY	3,655	3,686	3,248	7,000	7,000
001-572-52100 FICA	3,909	4,639	5,399	6,638	8,026
001-572-52200 RETIREMENT	12,804	5,812	29,691	24,578	28,249
001-572-52300 HEALTH INSURANCE	51,557	44,390	73,399	80,873	109,798
001-572-52400 WORKERS COMP	11,823	12,219	13,104	12,331	13,142
001-572-52450 AD & D POLICY	182	212	240	259	324
TOTAL PERSONNEL SERVICES	240,256	257,812	353,911	386,823	504,777
OPERATING EXPENSE					
001-572-54100 COMMUNICATIONS	153	-	51	960	-
001-572-54500 INSURANCE	26,217	20,604	28,096	28,177	34,033
001-572-54600 REP & MAINT	16,528	15,716	23,855	20,000	20,000
001-572-54610 MAINT AGREEMENTS	261	92	137	950	950
001-572-54630 REP & MAINT - LAWN EQ	4,506	15,723	9,014	6,500	6,500
001-572-54655 REP & MAINT TRKS & EQ	3,623	3,847	4,666	4,500	4,500
001-572-55200 OPERATING SUP & EXP	17,775	18,097	21,666	17,000	18,300
001-572-55211 FUEL EXPENSE	25,250	21,977	22,463	20,000	20,000
001-572-55212 BOOT ALLOWANCE	810	928	730	1,000	1,250
001-572-55230 OP SUP- SMALL TOOLS	2,519	4,310	3,681	6,500	7,000
001-572-55400 BOOKS, PUB, & ED	-	-	160	-	200
TOTAL OPERATING EXPENSE	97,642	101,293	114,518	105,587	112,733
CAPITAL EXPENSE					
001-572-56400 CAPITAL-MACHINERY & EQ	132	31,463	16,652	34,000	19,500
001-572-56440 CAPITAL - VEHICLES	52,291	39,673	-	-	63,000
TOTAL CAPITAL EXPENSE	52,423	71,136	16,652	34,000	82,500
GRANTS & AIDS					
001-572-58100 CONTR TO RECREATION	5,000	5,000	5,000	5,000	5,000
001-572-58110 CONTRI TO RECRE COMPLEX	32,450	32,450	34,340	34,340	34,340
TOTAL GRANTS & AIDS	37,450	37,450	39,340	39,340	39,340
TOTAL PARKS & GROUNDS	427,771	467,692	524,422	565,750	739,350
TOTAL GENERAL FUND EXPENSES	5,708,719	4,654,395	5,241,898	5,143,322	5,976,989

COMMUNITY REDEVELOPMENT AGENCY FUND

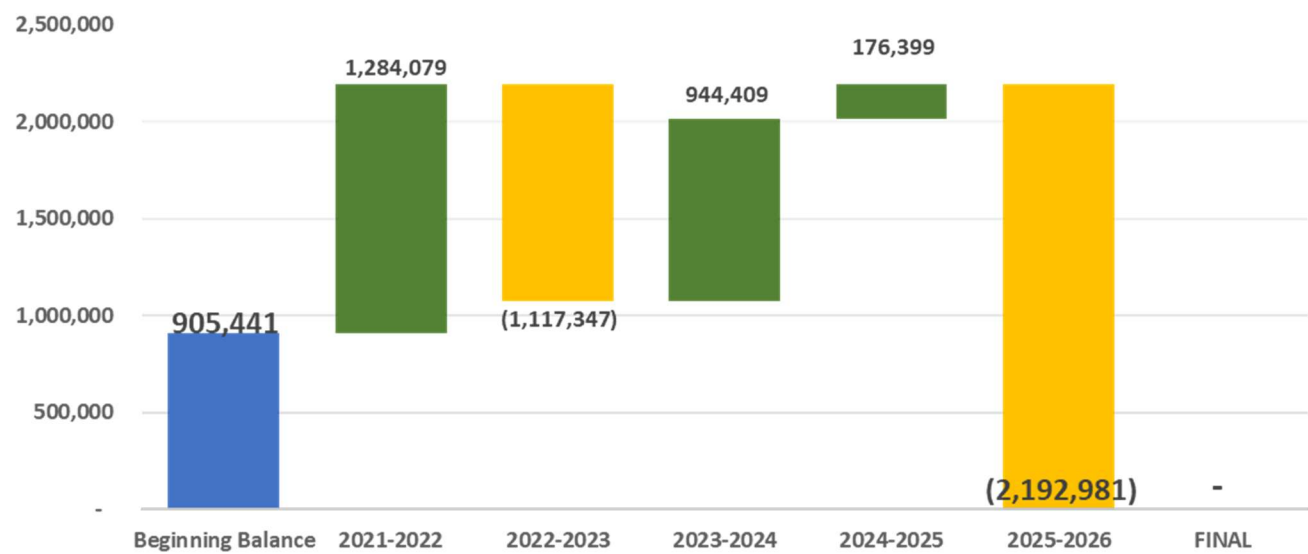
BUDGET HISTORY



REVENUES BY TYPE		
Grants	\$ 2,867,458	43.25%
Tax Increment Financing	\$ 1,549,098	23.37%
Reserves	\$ 2,192,981	33.08%
Miscellaneous	\$ 20,000	0.30%
Grand Total	\$ 6,629,537	

EXPENDITURES BY TYPE		
Personnel	\$ 114,725	1.73%
Operating	\$ 164,812	2.49%
Capital	\$ 6,115,000	92.24%
Grants & Aid	\$ 235,000	3.54%
Grand Total	\$ 6,629,537	

CHANGE IN FUND BALANCE



COMMUNITY REDEVELOPMENT AGENCY FUND LINE-ITEM DETAIL

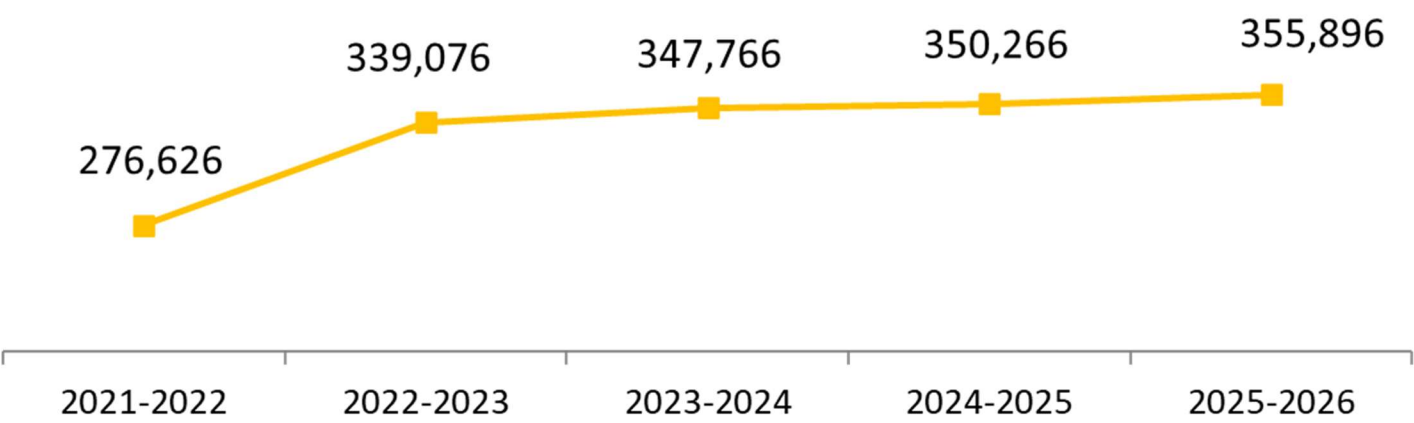
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
REVENUES					
GRANT PROCEEDS					
103-334490 DEO- AUDITORIUM PARKING	39,900	42,156	327,393	-	-
103-334740 RTP- PEACE RIVER PARK	-	-	200,000	-	-
103-334780 STATE LEG APP- FARR FIELD	-	-	11,080	2,867,458	2,867,458
103-334770 HIST PRES- AUDITORIUM	-	-	70,500	-	-
103-337400 IDA- AUDITORIUM PARKING	39,900	42,156	717,268	-	-
TOTAL GRANT PROCEEDS	571,231	544,727	1,326,241	2,867,458	2,867,458
INTEREST EARNINGS					
103-361121 INTEREST -- CRA MM	3,838	43,018	36,540	10,000	20,000
TOTAL INTEREST EARNINGS	3,838	43,018	36,540	10,000	20,000
DISPOSITION OF ASSETS					
103-364000 SALES-DISPOSITION OF ASSETS	165,000	-	-	-	-
103-364200 SALE OF PROPERTY	-	-	602,705	-	-
103-364210 SALE OF VCTC	-	35,333	-	15,000	-
TOTAL DISPOSITION OF ASSETS	165,000	35,333	602,705	15,000	-
CONTRIBUTON & DONATION					
103-366300 Cont. Hardee Co. TIF	543,172	662,538	779,010	778,663	875,000
TOTAL CONTRIBUTON & DONATION	594,372	662,538	779,010	778,663	875,000
INTERFUND TRANSFERS					
103-381200 TIF TRANSFER FROM GEN	342,766	418,091	460,696	535,133	674,098
103-381800 TRANS FROM CRA RES	-	-	-	1,277,192	2,192,981
TOTAL INTERFUND TRANSFERS	342,766	418,091	460,696	1,812,325	2,867,079
TOTAL REVENUES	2,059,161	1,703,707	3,205,193	5,483,446	6,629,537

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
WAUCHULA CRA					
PERSONNEL SERVICES					
103-584-51100 EXECUTIVE SALARIES	63,170	63,453	68,562	70,612	75,084
103-584-52100 FICA	755	755	815	1,028	1,099
103-584-52200 RETIREMENT	6,270	2,394	10,537	7,914	7,078
103-584-52300 HEALTH INSURANCE	20,883	22,467	24,196	26,349	30,480
103-584-52320 WELLNESS PROGRAM	649	707	641	300	700
103-584-52400 WORKERS COMP	201	212	222	210	252
103-584-52450 AD & D POLICY	32	33	33	32	32
TOTAL PERSONNEL SERVICES	91,960	90,022	105,007	106,444	114,725
OPERATING EXPENSE					
103-584-53100 PROF SERVICES - GENERAL	33,513	12,627	60,593	15,000	15,000
103-584-53150 ACCOUNTING & AUDITING	11,545	3,870	9,784	4,076	4,200
103-584-53200 CRA MASTER PLAN	-	-	-	75,000	-
103-584-53400 CONTRACTUAL SERVICES	57,974	58,219	68,550	99,170	88,400
103-584-53436 BROWNFIELD CLEANUP	50,506	187,062	77,302	6,000	25,000
103-584-54000 TRAVEL & PER DIEM	-	1,302	1,430	2,000	2,000
103-584-54100 COMMUNICATIONS	963	963	965	960	960
103-584-54400 RENTALS & LEASES	12,000	12,000	11,000	12,000	12,000
103-584-54500 INSURANCE	2,369	1,001	1,059	1,072	1,287
103-584-54700 PRINTING & BINDING	1,031	2,142	2,470	2,000	3,600
103-584-55100 CRA OFFICE SUPPLIES	-	407	1,678	500	500
103-584-55200 OPERATING SUP & EXP	6,599	6,425	7,660	6,208	8,800
103-584-55400 BOOKS, PUB & ED	1,315	1,315	1,335	3,015	3,065
TOTAL OPERATING EXPENSE	182,033	287,333	243,825	227,001	164,812

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BUDGET	2025-2026 BUDGET
CAPITAL EXPENSE					
103-584-56200 BUILDINGS- AUDITORIUM	-	287,551	97,784	350,000	-
103-584-56220 IN-FILL HOUSING	1,575	461,925	43,422	1,050,000	1,245,000
103-584-56310 AUDITORIUM PARKING LOT	79,799	84,312	1,111,004	-	-
103-584-56320 POWER PLANT REPURPOSE	-	-	-	-	1,000,000
103-584-56331 1ST AVE WATER/SEWER EXT	-	-	-	-	200,000
103-584-56558 SIDEWALKS & ST LIGHTS	-	-	-	15,000	100,000
103-584-56560- FARR FIELD COMPLEX	76,084	5,535	11,080	3,500,000	3,500,000
103-584-56564 CREWS PARK	33,680	12,839	661,878	-	-
103-584-56565 PEACE RIVER PARK	26,092	1,430,711	109,506	-	-
103-584-56576 HERITAGE PARK ELECTRICAL	-	-	-	-	70,000
TOTAL CAPITAL EXPENSE	409,497	2,282,872	2,034,674	4,915,000	6,115,000
GRANTS & AIDS					
103-584-58110 GRANTS - COMMERCIAL	58,586	-	28,888	200,000	200,000
103-584-58220 PUBLIC RELATIONS	33,000	35,000	35,000	35,000	35,000
TOTAL GRANTS & AIDS	91,586	35,000	63,888	235,000	235,000
TOTAL WAUCHULA CRA EXPENSES	775,076	2,695,227	2,447,394	5,483,446	6,629,537

AIRPORT FUND

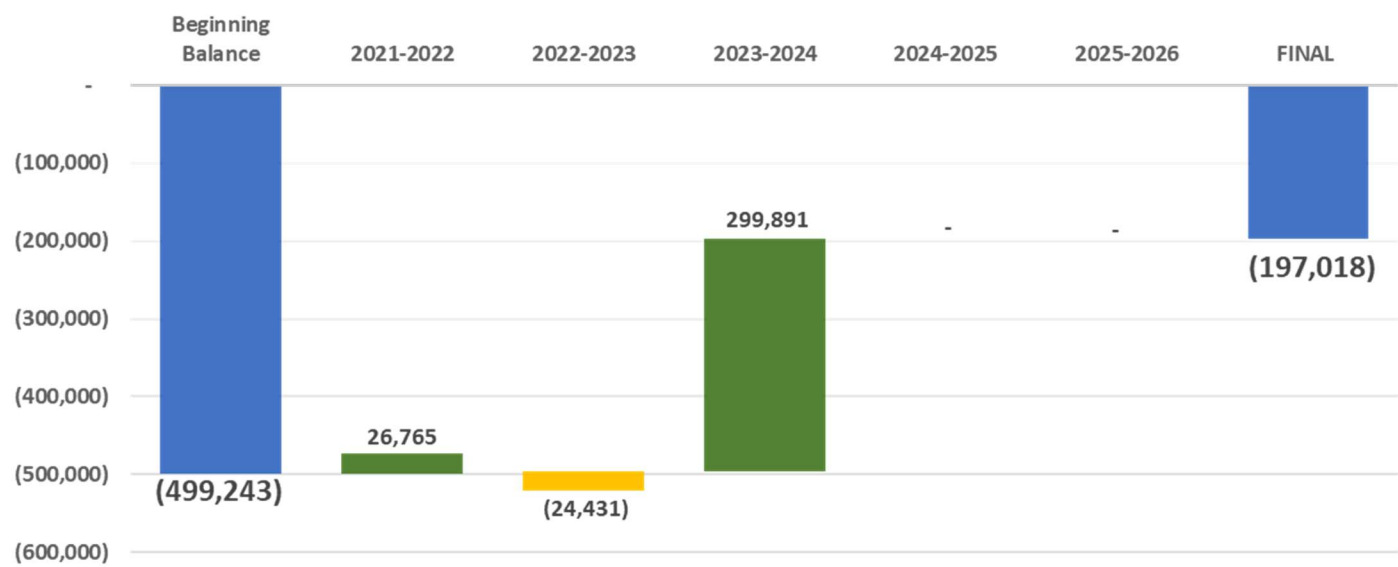
BUDGET HISTORY



REVENUE BY TYPE		
Fuel Sales	\$ 235,000	66.03%
Hangar Rentals	\$ 78,696	22.11%
Miscellaneous Revenues	\$ 42,200	11.86%
Grand Total	\$ 355,896	

EXPENDITURES BY TYPE		
Personnel	\$ 1,728	0.49%
Operating	\$ 324,168	91.08%
Transfers Out	\$ 30,000	8.43%
Contingency	\$ -	0.00%
Grand Total	\$ 355,896	

CHANGE IN FUND BALANCE



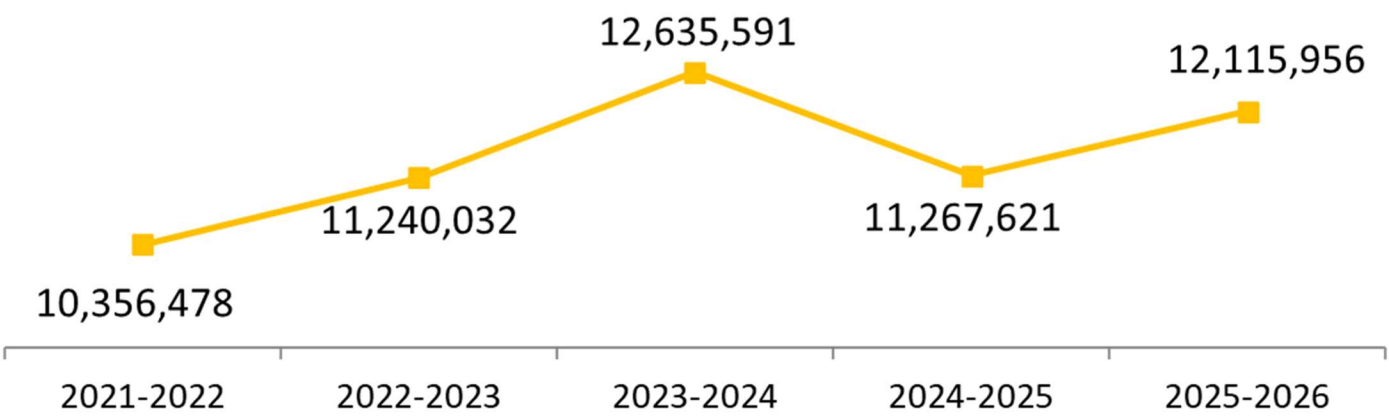
AIRPORT FUND LINE-ITEM DETAIL

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
REVENUES					
TRANSPORTATION REVENUE					
402-344115 AV FUEL SALES	246,350	219,280	182,107	225,000	235,000
402-344120 AIRPORT USER FEES	120	120	120	120	120
402-344130 T-HANGAR RENTALS	115,403	79,398	71,749	80,646	78,576
402-344900 MISCELLANEOUS REVENUE	4,712	6,544	3,033	3,500	3,700
TOTAL TRANSPORTATION REVENUE	366,585	305,342	257,009	309,266	317,396
INTEREST EARNINGS					
402-361100 INT-AIRPORT	529	1,598	417	1,000	1,000
TOTAL INTEREST EARNINGS	529	1,598	417	1,000	1,000
MISCELLANEOUS PROCEEDS					
402-389910 INSURANCE REIMBURSEMENT	-	-	68,916	40,000	37,500
TOTAL MISCELLANEOUS PROCEEDS	-	-	68,916	40,000	37,500
TOTAL REVENUES	367,704	306,940	2,004,187	350,266	355,896

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
AIRPORT OPERATIONS					
PERSONNEL SERVICES					
402-542-51210 PART-TIME WAGES	884	5,095	1,435	1,500	1,560
402-542-52100 FICA	68	393	53	22	23
402-542-52300 RETIREMENT	-	-	-	167	146
TOTAL PERSONNEL SERVICES	952	5,488	1,489	1,689	1,728
OPERATING EXPENSE					
402-542-53100 PROF SERVICES - GENERAL	2,445	1,890	1,400	2,000	1,000
402-542-53200 ACCOUNTING & AUDITING	2,695	3,594	5,004	4,076	4,200
402-542-54000 TRAVEL & PER DIEM	-	-	38	200	200
402-542-54100 COMMUNICATIONS	1,079	1,079	1,184	3,780	3,540
402-542-54300 UTILITIES	19,219	16,808	15,732	16,476	16,000
402-542-54500 INSURANCE	47,034	42,277	55,785	55,928	67,114
402-542-54600 REPAIRS & MAINTENANCE	18,198	10,529	5,076	19,005	5,840
402-542-54605 R & M TRUCKS & EQUIP	-	-	168	500	500
402-542-54610 MAINT AGREEMENTS	4,407	3,907	10,459	4,462	5,274
402-542-54960 CREDIT CARD FEES- FUEL	8,190	7,356	6,092	8,000	8,000
402-542-55200 OPERATING SUP & EXP	5,961	5,131	1,753	4,150	2,500
402-542-55210 FUEL STOCK	236,019	199,003	162,972	200,000	210,000
TOTAL OPERATING EXPENSE	345,247	291,575	265,662	318,577	324,168
GRANTS & AIDS					
402-542-58150 INTERFUND TRANSFERS	26,000	26,000	-	30,000	30,000
TOTAL GRANTS & AIDS	26,000	26,000	-	30,000	30,000
OTHER USES					
402-542-59900 CONTINGENCIES	-	-	-	-	-
TOTAL OTHER USES	-	-	-	-	-
TOTAL AIRPORT EXPENSES	371,247	323,063	2,155,849	350,266	355,896

UTILITY FUND

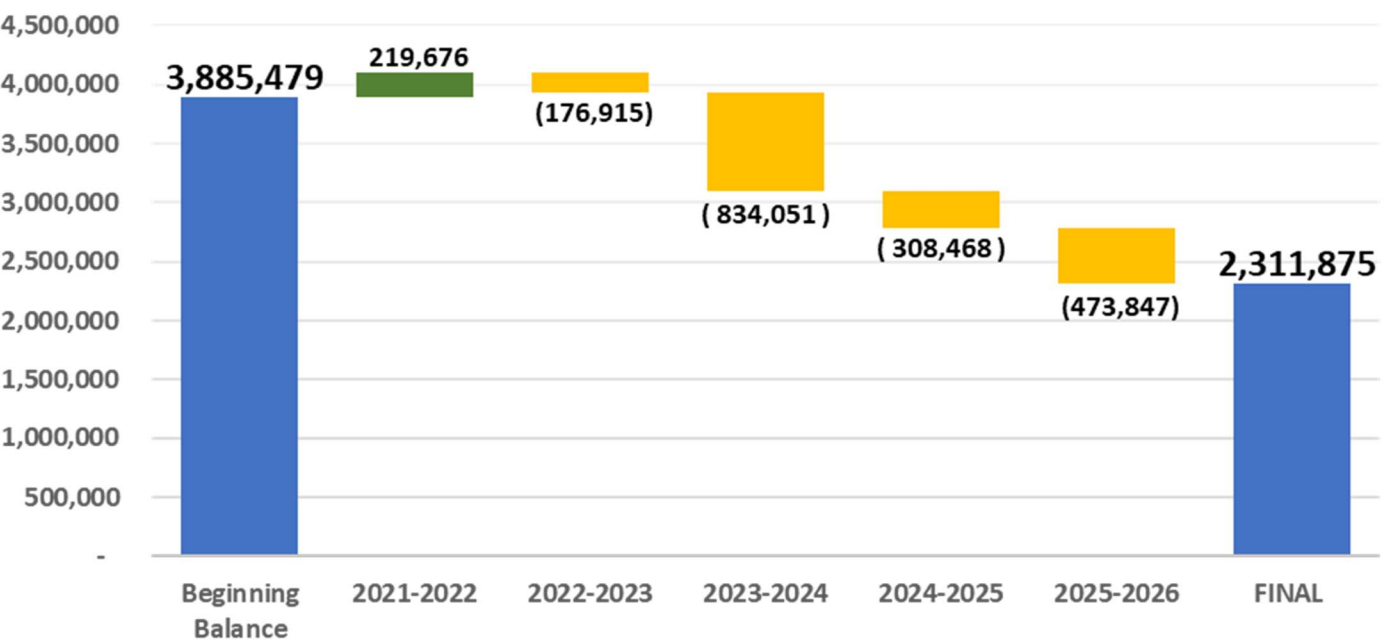
BUDGET HISTORY



REVENUE BY TYPE		
Billed Services	\$ 11,195,700	92.40%
Reserves	\$ 640,000	5.28%
Miscellaneous	\$ 280,256	2.31%
Grand Total	\$ 12,115,956	

EXPENDITURES BY TYPE		
Personnel	\$ 2,902,021	23.95%
Operating	\$ 2,282,043	18.84%
Purchased Power	\$ 3,410,000	28.14%
Capital	\$ 1,507,550	12.44%
Debt Service	\$ 401,003	3.31%
Transfers Out	\$ 1,447,186	11.94%
Contingency	\$ 166,153	1.37%
Grand Total	\$ 12,115,956	

CHANGE IN FUND BALANCE



UTILITY FUND LINE-ITEM DETAIL

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
REVENUES					
BILLED REVENUE SERVICE					
410-343110 ELECTRIC SALES - RES	4,136,556	3,887,494	3,666,721	3,300,000	3,700,000
410-343115 ELECTRIC SALES- SOLAR	15,423	22,864	28,417	25,000	28,000
410-343120 ELEC SALES -RES SURCHARGE	81,929	79,983	88,226	75,000	85,000
410-343130 ELEC SALES-GEN SER NONDEM	3,648,355	3,368,556	3,049,630	2,800,000	3,000,000
410-343140 ELEC SALES-GSND SURCHARGE	16,213	16,415	17,364	17,000	17,000
410-343180 ELEC-INTERDEPARTMENTAL	187,776	185,802	163,145	180,000	170,000
410-343185 ELEC-OTHER PUBLIC SALES	179,603	174,570	162,578	180,000	170,000
410-343190 ELEC SERVICE CONNECTIONS	6,767	8,125	9,850	6,000	9,000
410-343311 SALE OF WATER	1,106,306	1,177,611	1,317,122	1,370,000	1,400,000
410-343313 WATER TAPS	6,100	13,250	19,800	10,000	15,000
410-343510 SEWER USER FEES	2,311,398	2,403,360	2,495,056	2,600,000	2,600,000
410-343512 SEWER TAPS	3,000	1,000	1,600	2,000	1,700
TOTAL BILLED REVENUE SERVICE	11,699,426	11,339,029	11,019,510	10,565,000	11,195,700
INTEREST EARNINGS					
410-361530 INT-POOLED CASH	5,279	33,054	25,316	20,000	20,000
410-361560 INT EARNED -WATER IMP FEE	53	53	53	50	50
410-361570 INT EARNED -SEWER IMP FEE	735	736	738	700	700
410-361590 INT EARNED-SS REHAB CAP	584	585	586	500	500
410-361600 INT EARNED-WWTP CAP IMPT	1,385	1,388	1,391	1,300	1,300
410-361620 INT - SRF WW DEBT RES	7	3	3	5	5
410-361621 INT- SRF WATER DEBT RES	45	10	10	20	20
410-361625 INT - RATE STABILIZATION FD	189	7,449	2	5,000	10,000
410-361635 INT - UTILITY EMERG FUND	1,278	14,023	16,189	8,000	15,000
TOTAL INTEREST EARNINGS	9,726	57,301	67,695	35,575	47,575

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
MISC REVENUE					
410-369120 MISC REV - UT BILLING	93,861	64,290	74,131	65,000	70,000
410-369125 PHONE CONV FEE - REV	10,536	9,574	10,459	7,500	10,000
410-369126 APPLICATION FEE	11,000	11,375	9,775	11,000	10,000
410-369130 MISC REV - OTHER	1,621	150,911	72,068	600	300
410-369155 EFFLUENT LINE REIMB	40,607	57,491	54,957	55,000	55,710
410-369175 REIMB-LINECREW WORK	14,602	25,133	61,877	10,000	10,000
410-369176 REIMB-WATER CREW WORK	-	-	-	-	3,000
410-369200 POLE CONTACT FEES	27,038	29,009	29,895	30,550	31,275
410-369222 WATER TOWER RENTAL	36,805	41,630	42,115	42,396	42,396
TOTAL MISC REVENUE	236,070	389,412	355,278	222,046	232,681
INTERFUND TRANSFERS					
410-381800 TRANS- RESERVES	-	-	-	100,000	640,000
410-381830 TRANS- SEWER IMPROVEMENTS	-	-	-	345,000	-
TOTAL INTERFUND TRANSFERS	-	-	-	445,000	640,000
TOTAL REVENUES	11,945,222	11,785,742	11,129,320	11,267,621	12,115,956

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
METER DEPARTMENT					
PERSONNEL SERVICES					
410-502-51200 REGULAR SALARIES	80,877	77,252	85,056	88,322	99,316
410-502-51400 OVERTIME PAY	6,843	7,389	6,318	6,000	8,000
410-502-52100 FICA	1,098	1,050	1,123	1,370	1,529
410-502-52200 RETIREMENT	8,716	3,213	14,074	10,784	10,203
410-502-52300 HEALTH INSURANCE	17,490	24,205	25,966	28,134	30,348
410-502-52400 WORKERS COMP	2,803	2,897	3,107	2,924	3,117
410-502-52450 AD & D POLICY	65	67	65	65	65
TOTAL PERSONNEL SERVICES	117,892	116,072	135,711	137,598	152,578
OPERATING EXPENSE					
410-502-54000 TRAVEL & PER DIEM	-	-	-	400	400
410-502-54100 COMMUNICATIONS	1,219	1,218	2,342	1,224	1,104
410-502-54500 INSURANCE	522	411	561	563	680
410-502-54615 MAINT AGREEMENTS	1,855	824	800	1,000	900
410-502-54655 REP & MAINT TRKS & EQ	161	829	1,265	500	1,500
410-502-55200 OPERATING SUP & EXP	1,327	2,841	2,286	2,000	2,800
410-502-55211 FUEL EXPENSE	6,249	5,986	6,428	6,000	6,000
410-502-55212 UNIFORMS	1,383	268	648	1,000	1,000
410-502-55400 BOOKS, PUB & ED	30	-	40	1,000	1,000
TOTAL OPERATING EXPENSE	12,746	12,377	14,370	13,687	15,384
TOTAL METER DEPARTMENT	130,638	128,449	405,100	151,285	167,962

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
CUSTOMER SERVICE					
PERSONNEL SERVICES					
410-503-51200 REGULAR SALARIES	157,669	179,773	195,284	209,263	181,838
410-503-51400 OVERTIME PAY	826	1,421	307	500	500
410-503-52100 FICA	1,978	2,277	2,472	3,042	2,644
410-503-52200 RETIREMENT	15,710	6,828	30,129	23,424	17,054
410-503-52300 HEALTH INSURANCE	37,992	44,257	45,916	52,740	53,048
410-503-52400 WORKERS COMP	655	677	726	684	729
410-503-52450 AD & D POLICY	137	167	157	162	130
TOTAL PERSONNEL SERVICES	214,967	235,400	274,992	289,814	255,943
OPERATING EXPENSE					
410-503-54000 TRAVEL & PER DIEM	121	96	70	430	430
410-503-54615 MAINTENANCE AGRMNT	1,336	1,361	1,336	1,344	1,344
410-503-54900 CREDIT CARD FEES	236,200	313,343	439,469	300,000	300,000
410-503-54917 OCC- COLLECTION FEES	222	437	720	600	600
410-503-55125 OFF SUP & EXP - POSTAGE	17,441	14,636	15,712	15,150	15,150
410-503-55200 OPERATING SUP & EXP	11,225	13,136	9,409	21,260	8,800
410-503-55400 BOOKS, PUB & ED	90	-	100	500	500
TOTAL OPERATING EXPENSE	266,635	343,009	466,816	339,284	326,824
TOTAL CUSTOMER SERVICE	481,602	578,409	741,808	629,098	582,767

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
WATER TREATMENT PLANT					
PERSONNEL SERVICES					
410-532-51200 REGULAR SALARIES	37,634	39,306	43,685	46,599	59,826
410-532-51400 OVERTIME PAY	193	529	125	100	200
410-532-52100 FICA	474	502	549	680	871
410-532-52200 RETIREMENT	3,759	1,515	6,778	5,234	5,621
410-532-52300 HEALTH INSURANCE	8,435	9,044	9,725	10,548	14,247
410-532-52400 WORKERS COMP	782	808	867	816	870
410-532-52450 AD & D POLICY	32	33	33	32	65
TOTAL PERSONNEL SERVICES	51,309	51,737	61,761	64,009	81,700
OPERATING EXPENSE					
410-532-53100 PROF SERVICES	188	10,338	-	1,000	1,000
410-532-53450 OUTSIDE SERV-LAB	2,950	4,869	2,156	3,500	7,000
410-532-54000 TRAVEL & PER DIEM	319	-	-	500	500
410-532-54100 COMMUNICATIONS	365	1,049	673	780	800
410-532-54140 SHIPPING CHARGES	78	31	-	200	200
410-532-54300 UTILITIES	66,608	64,058	58,333	61,020	61,620
410-532-54500 INSURANCE	20,275	15,934	21,729	21,791	26,320
410-532-54600 REPAIRS & MAINTENANCE	1,876	12,683	14,950	20,000	10,000
410-532-54610 MAINT AGREEMENTS	3,983	2,734	5,156	5,000	5,000
410-532-54655 REP & MAINT TRKS & EQ	180	201	484	500	1,000
410-532-54675 REP&MAINT-WATERTOWER	22,117	25,129	23,387	24,000	25,000
410-532-55200 OP SUP & EXP	1,212	5,413	2,535	2,500	5,000
410-532-55211 FUEL EXPENSE	3,352	3,064	1,141	3,000	3,000
410-532-55212 BOOT ALLOWANCE	135	134	80	125	250
410-532-55255 LAB SUPPLIES	1,632	415	-	1,500	1,500
410-532-55256 CHEMICALS	21,997	27,005	35,824	23,000	28,000
410-532-55400 BOOKS, PUB & ED	555	1,541	824	1,500	1,200
TOTAL OPERATING EXPENSE	147,822	174,599	167,271	169,916	177,390
CAPITAL EXPENSE					
410-532-56400 CAPITAL-MACHINERY & EQ	31,008	-	-	-	5,200
410-532-56440 CAPITAL- VEHICLES	-	-	48,608	-	-
TOTAL CAPITAL EXPENSE	31,008	-	48,608	-	5,200
TOTAL WATER TREATMENT PLANT	230,139	226,336	277,641	233,925	264,290

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
WATER DISTRIBUTION SYSTEM					
PERSONNEL SERVICES					
410-533-51200 REGULAR SALARIES	130,635	144,471	163,904	173,246	184,314
410-533-51400 OVERTIME PAY	16,689	22,028	25,918	25,000	28,000
410-533-52100 FICA	2,939	5,260	6,067	6,414	3,044
410-533-52200 RETIREMENT	12,695	4,123	17,474	16,758	20,994
410-533-52300 HEALTH INSURANCE	25,572	35,646	35,285	42,378	34,050
410-533-52400 WORKERS COMP	16,455	17,006	18,239	17,163	18,292
410-533-52450 AD & D POLICY	110	119	111	130	130
TOTAL PERSONNEL SERVICES	205,095	228,654	266,998	281,090	288,823
OPERATING EXPENSE					
410-533-53100 PROF SERVICES - GENERAL	258	39,300	9,796	1,000	1,000
410-533-54000 TRAVEL & PER DIEM	60	-	-	120	120
410-533-54100 COMMUNICATIONS	2,346	2,251	2,256	2,268	2,208
410-533-54500 INSURANCE	3,546	2,788	3,802	3,813	4,605
410-533-54600 REPAIRS & MAINTENANCE	28,054	34,459	31,837	30,000	35,000
410-533-54655 REP & MAINT TRKS & EQ	7,772	19,010	4,356	4,500	5,000
410-533-55200 OPERATING SUP & EXP	5,610	4,578	5,932	7,500	8,300
410-533-55211 FUEL EXPENSE	9,773	8,016	6,590	10,000	8,000
410-533-55212 BOOT ALLOWANCE	681	571	320	500	500
410-533-55230 OP SUP - SMALL TOOLS	3,313	2,933	2,835	5,000	5,000
410-533-55259 WATER METER EXPENSE	62,756	70,750	79,741	36,000	36,000
410-533-55265 HYDRANTS - EXPENSED	287	3,498	1,757	16,500	6,000
410-533-55400 BOOKS, PUB & ED	200	245	485	1,000	530
TOTAL OPERATING EXPENSE	124,656	188,398	149,706	118,201	112,263
CAPITAL EXPENSE					
410-533-56300 CAPITAL - IMPT O/T BLDGS	-	-	-	-	75,000
410-533-56400 CAPITAL-MACHINERY & EQ	5,673	-	-	-	125,000
410-533-56440 CAPITAL- VEHICLES-NO TAX	44,557	48,272	-	50,000	-
TOTAL CAPITAL EXPENSE	50,230	48,272	-	50,000	200,000
TOTAL WATER DISTRIBUTION SYSTEM	379,981	465,324	416,704	449,291	601,086

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
WASTE WATER PLANT & LIFT STATIONS					
PERSONNEL SERVICES					
410-535-51200 REGULAR SALARIES	214,857	216,456	183,781	251,835	269,478
410-535-51210 PART-TIME WAGES	2,074	701	-	-	-
410-535-51400 OVERTIME PAY	27,510	33,938	40,489	28,000	46,000
410-535-52100 FICA	3,125	3,163	2,707	4,067	4,537
410-535-52200 RETIREMENT	24,026	9,405	34,886	32,348	30,795
410-535-52300 HEALTH INSURANCE	71,756	71,219	64,546	90,010	81,300
410-535-52400 WORKERS COMP	13,735	14,195	15,223	14,326	15,268
410-535-52450 AD & D POLICY	161	154	112	162	162
TOTAL PERSONNEL SERVICES	357,244	349,230	341,744	420,747	447,541
OPERATING EXPENSE					
410-535-53100 PROF SERVICES - GEN	3,070	27,059	29,888	10,000	10,000
410-535-53450 OUTSIDE SERV-LAB	7,273	9,498	14,405	8,500	16,000
410-535-54000 TRAVEL & PER DIEM	30	-	234	600	600
410-535-54100 COMMUNICATIONS	3,875	5,107	4,092	5,020	6,075
410-535-54140 SHIPPING CHARGES	13	79	11	200	200
410-535-54300 UTILITIES	132,866	133,531	115,563	127,374	123,981
410-535-54400 RENTALS & LEASES	1,569	1,649	1,700	1,692	1,800
410-535-54500 INSURANCE	72,426	56,917	77,616	77,836	94,016
410-535-54600 REPAIRS & MAINTENANCE	13,839	9,191	15,438	15,000	15,000
410-535-54610 MAINT AGREEMENTS	3,422	3,376	4,941	4,500	4,500
410-535-54655 REP & MANT TRKS & EQ	6,266	4,265	2,732	4,000	4,000
410-535-54680 REP & MAINT - LIFT ST	4,673	32,928	10,943	26,600	27,000
410-535-55200 OPERATING SUP & EXP	19,565	14,573	23,228	35,500	36,300
410-535-55210 SLUDGE DISPOSAL	-	-	-	-	135,000
410-535-55211 FUEL EXPENSE	9,771	10,306	8,244	9,000	9,000
410-535-55212 BOOT ALLOWANCE	675	579	240	625	625
410-535-55255 LAB SUPPLIES	4,498	2,024	1,863	4,000	4,000
410-535-55256 CHEMICALS	29,733	46,745	53,655	46,000	48,000
410-535-55400 BOOKS, PUB & ED	1,160	815	1,449	1,500	1,500
TOTAL OPERATING EXPENSE	315,025	358,643	366,616	377,947	537,597
CAPITAL EXPENSE					
410-535-56300 CAP IMPROV O/T BLDS	170,597	6,831	17,702	20,000	40,000
410-535-56400 CAPITAL-MACHINERY & EQ	33,268	-	13,376	10,100	8,000
410-535-56440 CAPITAL- VEHICLES	27,808	-	-	-	50,000
410-535-56470 CAP -LIFT STATION EQ	34,319	6,000	8,249	-	-
TOTAL CAPITAL EXPENSE	265,992	12,831	39,326	30,100	98,000
TOTAL WASTE WATER PLANT	938,261	720,705	747,686	828,794	1,083,138

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
SEWER DEPARTMENT					
PERSONNEL SERVICES					
410-536-51200 REGULAR SALARIES	37,051	37,521	40,397	42,593	46,513
410-536-51400 OVERTIME PAY	111	45	195	200	200
410-536-52100 FICA	481	486	525	625	681
410-536-52200 RETIREMENT	3,704	1,429	6,296	4,802	4,393
410-536-52300 HEALTH INSURANCE	8,435	8,952	9,944	10,548	11,350
410-536-52400 WORKERS COMP	3,209	3,316	3,556	3,347	3,567
410-536-52450 AD & D POLICY	32	33	33	32	32
TOTAL PERSONNEL SERVICES	53,023	51,782	60,947	62,147	66,737
OPERATING EXPENSE					
410-536-53100 PROF SERVICES	105	-	42,752	-	-
410-536-54100 COMMUNICATIONS	756	609	611	612	624
410-536-54500 INSURANCE	2,745	2,158	2,943	2,952	3,566
410-536-54600 REPAIRS & MAINT	39,525	15,310	40,923	50,000	50,000
410-536-54655 REP & MAINT TRKS & EQ	3,356	2,513	4,876	3,000	3,000
410-536-55200 OPERATING SUP & EXP	2,425	6,780	3,327	4,000	4,000
410-536-55211 FUEL EXPENSE	2,260	2,362	3,718	2,500	3,000
410-536-55212 BOOT ALLOWANCE	135	134	80	125	125
410-536-55230 OP SUP - SMALL TOOLS	2,018	442	590	2,000	2,000
410-536-55400 BOOKS, PUB, & ED	-	-	20	-	50
TOTAL OPERATING EXPENSE	53,325	30,308	99,840	65,189	66,365
CAPITAL EXPENSE					
410-536-56300 CAPITAL- IMPT O/T BLGDS	-	216,156	515,172	345,000	490,000
410-536-56400 CAPITAL-MACHINERY & EQ	3,000	119,854	-	132,500	16,500
410-536-56440 CAPITAL-VEHICLES	24,051	-	-	-	-
TOTAL CAPITAL EXPENSE	27,051	336,010	515,172	477,500	506,500
TOTAL SEWER DEPARTMENT	133,399	418,100	675,959	604,836	639,602

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
ADMINISTRATION & GENERAL					
PERSONNEL SERVICES					
410-539-51100 EXECUTIVE SALARIES	146,679	200,335	241,987	243,093	266,804
410-539-51200 REGULAR SALARIES	206,703	187,339	147,061	189,362	198,250
410-539-51210 PART TIME WAGES	30,704	37,821	28,254	32,665	46,565
410-539-51400 OVERTIME PAY	984	1,675	1,774	1,500	2,000
410-539-51521 SPEC PAY - RET BONUS	4,530	44,330	4,430	4,530	4,790
410-539-52100 FICA	6,828	7,859	6,764	8,788	10,065
410-539-52200 RETIREMENT	35,577	14,896	60,825	50,254	45,456
410-539-52300 HEALTH INSURANCE	91,990	100,509	96,691	113,552	113,819
410-539-52320 WELLNESS PROGRAM	7,300	9,674	7,744	10,500	9,900
410-539-52400 WORKERS COMP	10,834	11,197	12,009	11,301	12,044
410-539-52450 AD & D POLICY	237	253	224	243	243
410-539-52500 UNEMPLOYMENT	-	2,000	-	2,000	2,000
TOTAL PERSONNEL SERVICES	542,366	617,887	607,763	667,787	711,936
OPERATING EXPENSE					
410-539-53100 PROF SERVICES - GENERAL	10,146	12,542	12,181	15,000	15,000
410-539-53200 ACCOUNTING & AUDITING	35,035	47,442	65,048	52,988	54,550
410-539-53420 OCS - I.T. SERVICES	16,038	16,000	16,000	11,000	11,000
410-539-54000 TRAVEL & PER DIEM	4,777	6,388	3,966	4,840	7,100
410-539-54010 TRAVEL ALLOWANCE	3,462	3,611	4,234	4,550	4,550
410-539-54100 COMMUNICATIONS	18,801	22,655	23,378	14,800	15,882
410-539-54300 UTILITIES	29,161	29,907	30,203	30,780	31,548
410-539-54400 RENTS & LEASES	9,827	11,244	11,369	11,436	10,180
410-539-54500 INSURANCE	8,320	50,833	56,563	57,142	63,766
410-539-54615 MAINT AGREEMENTS	42,939	42,535	66,824	57,670	68,125
410-539-54620 REP & MAINT -BLDGS	11,903	2,578	9,658	5,000	5,000
410-539-54655 REP & MAINT TRKS & EQ	1,348	3,158	1,903	1,500	1,500
410-539-54700 PRINTING & BINDING	448	448	519	2,550	1,500
410-539-54900 OTH CURRENT CHGS	4,929	4,334	4,340	4,350	4,575
410-539-54902 COMMUNITY INVOLVEMENT	9,454	8,728	4,895	14,250	16,510
410-539-54905 EMPLOYEE APPREC EXPENSE	1,245	1,298	1,300	1,368	1,368
410-539-54925 EMPLOYEE RECOGNITION	564	726	1,781	2,500	2,500
410-539-54990 REGULATORY COMM EXP	1,183	1,329	1,025	1,200	1,000
410-539-55100 OFFICE SUPPLIES	2,400	4,398	2,874	2,950	1,200
410-539-55200 OPERATING SUP & EXP	18,756	17,551	11,000	10,985	15,365
410-539-55211 FUEL EXPENSE	20,321	2,296	2,978	3,000	2,400
410-539-55212 BOOT ALLOWANCE	836	928	480	750	750
410-539-55400 BOOKS, PUB & ED	10,958	12,214	11,520	19,090	18,906
410-539-55500 SAFETY	-	-	-	1,000	1,000
TOTAL OPERATING EXPENSE	263,185	303,476	352,334	330,699	355,275

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
CAPITAL EXPENSE					
410-539-56200 BUILDINGS	-	12,400	-	20,000	25,000
410-539-56400 CAPITAL-MACH & EQ	93,988	-	-	-	146,850
TOTAL CAPITAL EXPENSE	93,988	12,400	-	20,000	171,850
DEBT SERVICE					
410-539-57220 INT: BOND-BB&T, SRF	68,258	57,070	50,344	45,067	36,934
410-539-57282 PRINC: BOND-BB&T, SRF	326,958	340,274	348,511	356,260	364,069
TOTAL DEBT SERVICE	395,216	397,344	398,856	401,327	401,003
OTHER USES					
410-539-59100 TRANS TO GENL FUND	1,305,000	1,342,700	1,454,987	1,438,330	1,447,186
410-539-59900 CONTINGENCIES	-	-	-	136,532	166,153
TOTAL OTHER USES	1,305,000	1,342,700	1,454,988	1,574,862	1,613,339
TOTAL ADMINISTRATION & GENERAL	2,599,755	2,673,808	2,813,941	2,994,675	3,253,403

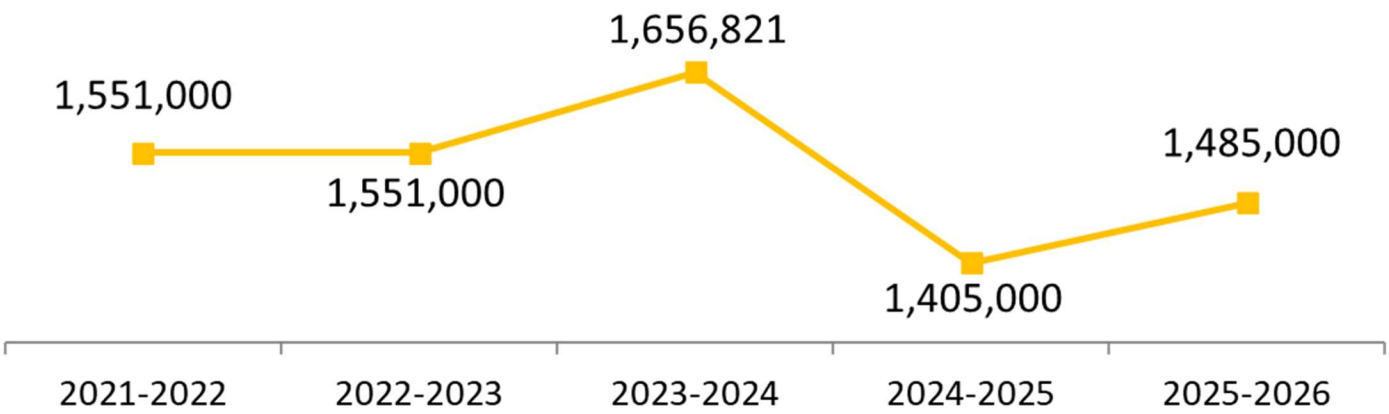
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
PURCHASED POWER OPERATING EXPENSE					
410-555-54960 PURCHASED POWER	5,124,705	4,274,568	3,059,516	3,540,000	3,400,000
410-555-54962 MISC BULK CHARGES	21,816	11,629	8,891	15,000	10,000
TOTAL OPERATING EXPENSE	5,146,521	4,286,196	3,068,407	3,555,000	3,410,000
 TOTAL PURCHASED POWER	 5,146,521	 4,286,196	 3,068,407	 3,555,000	 3,410,000

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
ELECTRIC DISTRIBUTION					
PERSONNEL SERVICES					
410-593-51200 REGULAR SALARIES	407,568	452,152	466,111	445,903	530,940
410-593-51400 OVERTIME PAY	111,534	134,669	140,426	125,000	125,000
410-593-52100 FICA	6,473	7,521	7,324	8,279	9,512
410-593-52200 RETIREMENT	50,648	22,084	94,081	68,288	68,115
410-593-52300 HEALTH INSURANCE	94,123	107,505	102,819	112,661	141,334
410-593-52400 WORKERS COMP	19,434	20,085	21,540	20,270	21,603
410-593-52450 AD & D POLICY	234	258	244	227	259
TOTAL PERSONNEL SERVICES	690,014	744,273	832,545	780,627	896,763
OPERATING EXPENSE					
410-593-53100 PROF SERVICES - GENERAL	24,450	78,379	11,931	20,000	20,000
410-593-53400 CONTRACTUAL SERVICES	4,820	-	3,014	5,500	5,500
410-593-54000 TRAVEL & PER DIEM	1,593	1,656	1,628	5,020	8,975
410-593-54100 COMMUNICATIONS	5,651	4,953	5,335	5,484	5,376
410-593-54400 RENTALS & LEASES	2,718	1,097	3,495	5,000	5,000
410-593-54500 INSURANCE	47,442	37,283	50,842	50,986	61,584
410-593-54600 REP & MAINT- HARDWARE	80,722	55,907	86,030	50,000	50,000
410-593-54603 REP & MAINT-PCB	65	-	401	1,500	1,500
410-593-54604 SUBSTATION-REP&MAINT	3,150	57,047	13,514	50,000	50,000
410-593-54655 REP & MAINT TRKS & EQ	28,536	29,715	46,024	40,000	45,000
410-593-54657 CHAIN SAW REPAIR	2,056	1,122	4,475	1,500	4,000
410-593-54991 MEMBERSHIPS	20,761	23,549	29,887	24,100	24,100
410-593-55202 OP SUP & EXP	18,654	33,940	53,313	30,000	55,000
410-593-55211 FUEL EXPENSE	35,003	29,661	31,236	30,000	30,000
410-593-55212 UNIFORMS	15,220	15,608	16,324	17,000	17,000
410-593-55232 OP SUP-SM TOOLS	39,205	40,405	31,957	40,000	60,000
410-593-55233 CHAIN SAWS	1,980	4,116	4,433	2,000	2,000
410-593-55258 METER EXPENSE	738	1,354	3,377	3,000	3,000
410-593-55268 POLES	25,298	12,846	15,688	15,000	75,000
410-593-55268 CROSSARMS	-	3,373	8,948	10,000	10,000
410-593-55270 WIRE & CABLES	39,191	35,229	41,443	35,000	35,000
410-593-55271 CONDUIT	-	10,875	19,336	15,000	15,000
410-593-55280 ST LIGHTING EXP	66,365	76,011	94,365	40,000	70,000
410-593-55400 BOOKS, PUB & ED	3,761	10,600	17,381	28,000	17,910
410-593-55500 SAFETY	23,848	14,321	25,889	20,000	20,000
TOTAL OPERATING EXPENSE	491,227	579,051	620,267	544,090	690,945

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
CAPITAL EXPENSE					
410-593-56205 SUBSTN TRANSFORMER PROJ	60,470	-	-	51,000	6,000
410-593-56335 CAP- ELEC PROJECTS	35	19,100	65,933	50,000	100,000
410-593-56345 CAP- UPGRADE RURAL LINE	36,320	788,332	1,243,937	-	-
410-593-56365 UPGRADE HANCHEY ROAD	-	-	-	100,000	-
410-593-56380 HARDEE CROSSINGS PRJ	-	-	-	-	10,000
410-593-56400 CAPITAL-MACHINERY & EQ	45,120	-	13,621	45,000	60,000
410-593-56440 CAPITAL- VEHICLES	-	-	63,125	230,000	300,000
410-593-56460 CAPITAL - TRANSFORMERS	21,822	16,143	36,853	20,000	50,000
TOTAL CAPITAL EXPENSE	163,767	823,575	1,423,469	496,000	526,000
DEBT SERVICE					
410-593-57100 PRINC: BB&T LINE TRUCKS	90,774	92,995	36,702	-	-
410-593-57200 INT: BB&T LINE TRUCKS	5,565	3,344	1,068	-	-
TOTAL DEBT SERVICE	96,339	96,339	37,770	-	-
TOTAL ELECTRIC DISTRIBUTION	1,441,347	2,243,237	2,914,051	1,820,717	2,113,708
TOTAL UTILITY FUND EXPENSES	11,481,642	11,740,564	12,061,297	11,267,621	12,115,956

SANITATION FUND

BUDGET HISTORY



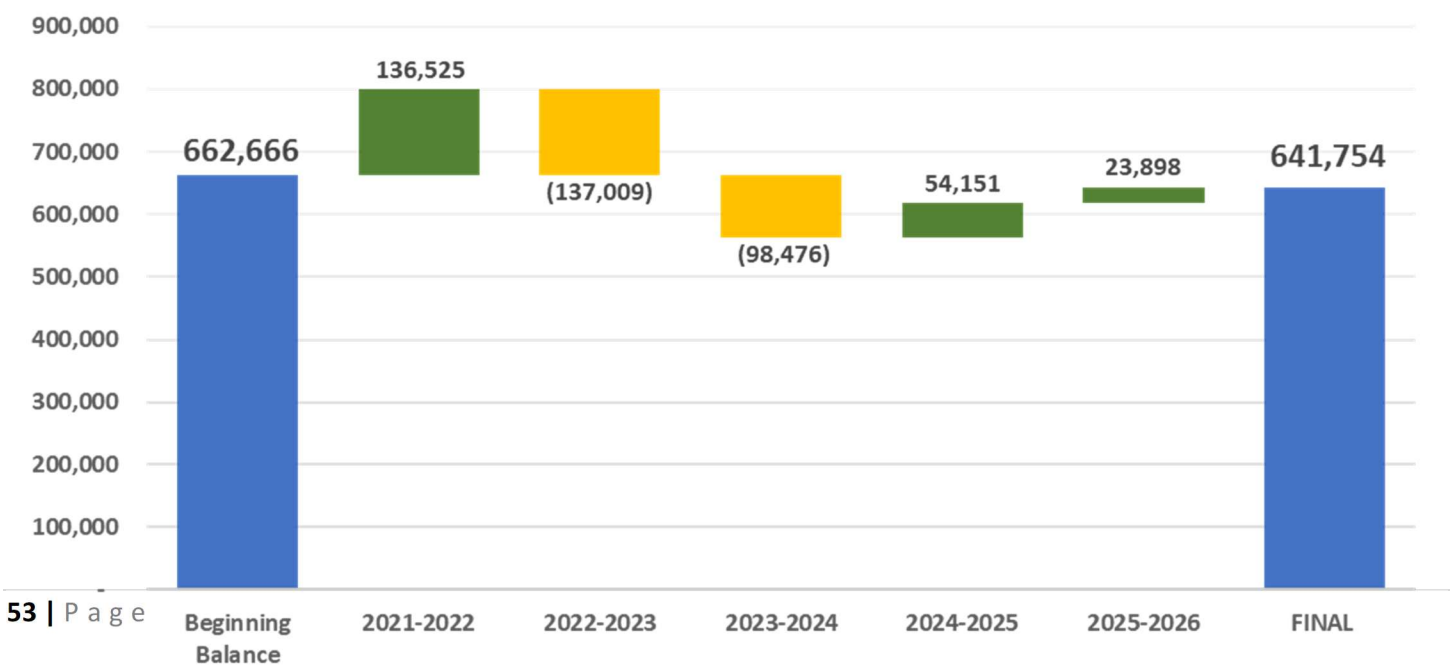
REVENUE BY TYPE

Billed Services	\$ 1,475,000	99.33%
Interest Earnings	\$ 10,000	0.67%
Grand Total	\$ 1,485,000	

EXPENDITURES BY TYPE

Personnel	\$ 361,661	24.35%
Operating	\$ 472,271	31.80%
Capital	\$ 15,375	1.04%
Transfers Out	\$ 609,256	41.03%
Contingency	\$ 26,438	1.78%
Grand Total	\$ 1,485,000	

CHANGE IN FUND BALANCE



SANITATION FUND LINE-ITEM DETAIL

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
REVENUES					
BILLED REVENUE SERVICE					
411-343410 GARBAGE REVENUE	1,324,072	1,397,025	1,492,557	1,400,000	1,475,000
TOTAL BILLED REVENUE SERVICE	1,324,072	1,397,025	1,492,557	1,400,000	1,475,000
INTEREST EARNINGS					
411-361530 INTEREST EARNED	1,828	17,873	26,411	5,000	10,000
TOTAL INTEREST EARNINGS	1,828	17,873	26,411	5,000	10,000
INTERFUND TRANSFERS					
411-381800 TRANS- RESERVES	-	-	-	-	-
TOTAL INTERFUND TRANSFERS	-	-	-	-	-
TOTAL REVENUES	1,325,900	1,414,898	1,518,968	1,405,000	1,485,000

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
SANITATION					
PERSONNEL SERVICES					
411-534-51200 REGULAR SALARIES	182,203	189,580	199,209	213,565	227,356
411-534-51400 OVERTIME	13,341	20,208	23,516	16,000	20,000
411-534-52100 FICA	4,674	5,311	5,464	6,906	7,289
411-534-52200 RETIREMENT	15,475	6,074	26,767	21,060	19,005
411-534-52300 HEALTH INSURANCE	68,196	65,792	54,126	58,179	69,950
411-534-52320 WELLNESS PROGRAM	2,668	561	479	1,500	1,200
411-534-52400 WORKERS COMPENSATION	15,022	15,525	16,650	15,668	16,698
411-534-52450 AD & D POLICY	159	161	150	162	162
TOTAL PERSONNEL SERVICES	301,738	303,212	326,361	333,040	361,661
OPERATING EXPENSE					
411-534-53100 PROFESSIONAL SERVICES	-	-	25,245	-	-
411-534-53200 ACCOUNTING & AUDITING	2,695	5,765	5,004	4,076	4,200
411-534-53420 HARDEE LANDFILL-COMM	163,522	174,019	176,794	170,000	175,000
411-534-53430 HARDEE LANDFILL-RES	109,788	108,394	112,480	110,000	110,000
411-534-53440 HARDEE LANDFILL-MISC	33,358	48,080	44,005	33,000	35,000
411-534-54100 COMMUNICATIONS	457	609	578	612	612
411-534-54500 INSURANCE	25,173	25,689	33,331	33,482	39,741
411-534-54600 REPAIRS & MAINTENANCE	11	-	-	500	500
411-534-54610 MAINT AGREEMENTS	4,513	4,928	5,499	4,510	5,960
411-534-54655 REP & MAINT TRKS & EQ	12,958	34,524	35,156	26,000	26,000
411-534-55200 OPERATING SUPP & EXP	1,696	6,098	7,191	6,500	6,500
411-534-55211 FUEL EXPENSE	39,573	41,456	35,869	41,000	35,000
411-534-55212 BOOT ALLOWANCE	675	624	445	625	625
411-534-55265 DUMPSTERS EXPENSED	29,413	30,540	27,449	30,000	30,000
411-534-55400 BOOKS, PUB & ED	45	-	1,871	3,133	3,133
TOTAL OPERATING EXPENSE	423,877	480,727	510,916	463,438	472,271
CAPITAL EXPENSE					
411-534-56400 CAPITAL- MACH & EQUIP	-	322,393	357,631	10,000	15,375
411-534-56440 CAPITAL- VEHICLES	24,099	-	-	-	-
TOTAL CAPITAL EXPENSE	24,099	322,393	357,631	10,000	15,375
OTHER USES					
411-534-59100 TRANSFER TO GF	401,300	417,300	511,834	544,372	609,256
411-534-59900 CONTINGENCY	-	-	-	54,151	26,438
TOTAL OTHER USES	401,300	417,300	511,834	598,522	635,693
TOTAL SANITATION EXPENSES	1,151,014	1,523,632	1,706,743	1,405,000	1,485,000