City of Lake Butler
FY 2025 - 2026
2nd and Final Budget Approval
September 16, 2025

	2nd/Final Reading FY 2025/26 Budget Approval Effective 10/1/2025
GENERAL FUND 10	
REVENUE	
10.311.000.41000 Ad Valorem Taxes	161,842.00
10.312.000.44000 Local Option 4C	44,500.00
30.312.000.46000 Local Option 1C	194,500.00
10.313.000.41000 FPL - Franchise Fee (Florida Power and Light)	158,500.00
10.314.000.41000 FPL - Electric Service Tax (Florida Power and Light)	44,750.00
10.314.000.43200 Propane-Service	3,000.00
10.315.000.43300 Communication Service Tax	108,600.00
10.316.000.44100 Occupational Licenses	9,000.00
10.329.000.41004 Planning and Zoning Fees	4,600.00
Total Taxes	**729,292.00**
Intergovernmental	
10.333.000.41100 Union County Housing Authority (UCHA-Pilot)	25,256.00
10.335.000.41210 Sales Tax	102,306.00
10.335.000.41220 City Fuel TAX	29,959.00
10.335.000.41400 Mobile Home Tax	1,200.00
10.335.000.41500 Beverage License	1,200.00
10.335.000.41800 Gov't. 1/2 Cent Sales Tax	85,728.00
10.335.000.44101 Misc. Taxes and Fees (Intergovernmental)	100.00
Total Intergovernmental	**245,749.00**
Charges for Services	
10.336.000.44000 Animal Control Fees	100.00
10.341.000.45200 Fines from Union County Clerks Office	6,500.00
10.342.000.42002 Mosquito Control	0.00
10.343.000.48000 Cemetery Lot Sales	1,000.00
10.344.000.49100 Reimbursement - Traffic Signal	15,657.00
10.344.000.49200 Reimbursement - Highway Lighting	36,181.00
10.344.000.49300 Reimbursement - Greenscape	45,000.00
10.344.000.49400 DOT Reimbursement for Survey Cost	0.00
Total Charges for Services	**104,438.00**
Rental Income	
10.362.000.42001 Community Center Rental	23,500.00
10.362.000.43000 Townsend/Green Building Rental	8,000.00
Total Rental Income	**31,500.00**
Other Income	
10.369.000.41000 Interest Income	2,200.00
10.369.000.41002 Public Records Request	0.00
10.369.000.41100 Special Event Donations	0.00
10.369.000.41101 Annual City-Leaque of Cities-City Meeting	0.00
10.369.000.41102 Spouse Reimb.for Leaque of City Meetings	175.00
10.369.000.41103 Florida Leaque of Cities - Host Donations	0.00
10.369.000.41104 Christmas Parade Award Donation	450.00
10.369.000.41105 Bereavement Commemoration Donations	0.00
10.369.000.41200 Misc Salvage-Recycling Revenue	600.00
10.369.000.49001 Miscellaneous Revenue (Key Deposits)	7,000.00
Total Other Income	**10,425.00**
Other Financing Sources	
10.382.000.41505 Sales of Surplus Vehices/Equipment (Gov. Deals)	2,500.00
10.382.000.41506 Reibursement of Loan from Fund 38 (BoatRamp Renovations)	100,000.00
10.382.000.41507 Reimbursement of LoanFrom Fund 39 Townsend Green Re-roofing)	49,740.00
10.382.000.41510 Ins. Reimb. for Natural Disaster Relief	0.00
10.382.000.41511 Prior Year Unrestricted Earnings for Natural Disaster Relief	23,461.00
Total Other Financing Sources	**175,701.00**
Total Revenue	**1,297,105.00**
EXPENDITURES	
City Commission	
10.000.511.51200 Salaries (100% 5-Commissioners)	57,174.00

10.000.511.51202 FICA (Social Security Taxes)	3,545.00
10.000.511.51203 Medicare	829.00
10.000.511.51205 Retirement	33,550.00
10.000.511.54000 Travel	1,000.00
10.000.511.54001 Fl. League of Cities Conferences/Meetings	3,500.00
10.000.511.54110 Telephone-(Cell)	600.00
10.000.511.54111 Telephone	430.00
10.000.511.55100 Office Supplies	2,500.00
10.000.511.55400 Dues and Publications	4,000.00
10.000.511.55401 Annual Board Docs Agenda Subscription	2,501.00
10.000.511.55405 Bereavement Commemoration Expense	0.00
Total City Commission	**109,629.00**
City Manager	
10.000.512.51200 Salaries (60% Kim-CM)	55,162.00
10.000.512.51201 Health Insurance Stipend	4,800.00
10.000.512.51202 FICA (Social Security)	3,718.00
10.000.512.51203 Medicare	870.00
10.000.512.51204 FUTA (Federal Unemployment Tax)	252.00
10.000.512.51205 Retirement	19,042.00
10.000.512.51206 Life Insurance	164.00
10.000.512.51210 Salaries Admin. Support (25% Hayden)	11,248.00
10.000.512.51211 Health Insurance Stipend - Admin. Support	2,000.00
10.000.512.51212 FICA (Social Security) - Admin. Support	837.00
10.000.512.51213 Medicare - Admin. Support	197.00
10.000.512.51214 FUTA(Federal Unemployment Tax)-Admin. Support	105.00
10.000.512.51215 Retirement - Admin. Support	1,568.00
10.000.512.51216 Life Insurance - Admin. Support	69.00
10.000.512.51240 Overtime - Admin. Support(100% Hayden)	250.00
10.000.512.52400 Workers Comp	1,698.00
10.000.512.54000 Travel	2,500.00
10.000.512.54001 Conferences	2,500.00
10.000.512.54110 Telephone-Cell	100.00
10.000.512.54111 Telephone	550.00
10.000.512.54520 Auto Insurance	600.00
10.000.512.55100 Office Supplies	3,000.00
10.000.512.55200 Operating Supplies	2,000.00
10.000.512.55210 Vehicle Supplies	750.00
10.000.512.55211 Fuel	1,000.00
10.000.512.55212 Repair and Maintenance Vehicle	750.00
10.000.512.55300 Legislative Rural County Days	1,500.00
10.000.512.55400 Dues and Publications	200.00
Total City Manager	**117,430.00**
Finance	
10.000.513.51200 Salaries (40% Dave, 25% Elaine, 25% Ginger)	44,024.00
10.000.513.51201 Health Insurance Stipend	7,200.00
10.000.513.51202 FICA (Social Security Taxes)	3,207.00
10.000.513.51203 Medicare	751.00
10.000.513.51204 FUTA (Federal Unemployment Tax)	378.00
10.000.513.51205 Retirement	7,050.00
10.000.513.51206 Life Insurance	166.00
10.000.513.51207 Salary System Conversion Expense	0.00
10.000.513.51240 Overtime (25% Elaine & 25% Ginger)	500.00
10.000.513.52400 Workers Comp	2,850.00
10.000.513.53200 Contractual - Audit	49,611.00
10.000.513.53401 IRS/Misc - Governmental Expense	0.00
10.000.512.53402 Annual Federal Grant (SAM) Fee	599.00
10.000.513.53403 Annual Code Of Ordinance Subscription	1,134.00
10.000.513.53404 Contracted Services-New River Tech. MIS	17,000.00
10.000.513.53405 Annual TextmyGov Communications Expense	567.00
10.000.513.53406 Annual Accufund Accounting Software Sub.	3,000.00
10.000.513.53407 Contracted Services (Website-Nathan)	1,500.00
10.000.513.53408 Contract Services - Employee Drug Testing	600.00
10.000.513.53409 Maintenance Contract Copy Machine	1,700.00
10.000.513.54000 Travel	1,000.00
10.000.513.54001 Conferences	2,000.00
10.000.513.54110 Telephone-C	4,000.00
10.000.513.54111 Telephone	925.00
10.000.513.54112 City Hall Internet Service	2,500.00

10.000.513.54120 Postage	1,600.00
10.000.513.54130 Postage Machine Lease	250.00
10.000.513.54300 Utilities-City Hall	5,500.00
10.000.513.54510 Insurance - General Liability	6,000.00
10.000.513.54515 Insurance - City Hall Building	5,000.00
10.000.513.54530 Insurance - Bond Liability	0.00
10.000.513.54600 Repairs and Maintenance	250.00
10.000.513.54910 Legal Advertising	6,000.00
10.000.513.54911 Advertising	3,753.00
10.000.513.55100 Office Supplies	6,500.00
10.000.513.55200 Operating supplies	6,000.00
10.000.513.55300 ADP Payroll System Up-date Expense	0.00
10.000.513.55400 Dues and Publications	100.00
10.000.513.56400 Capital Outlay - City Hall (Air Conditioner)	10,000.00
Total Finance	**203,215.00**
Legal	
10.000.514.53110 Annual Municipal Legal Fees-States Attorney	200.00
10.000.514.53102 Legal	50,000.00
10.000.514.53115 Legal Litigation Fees	1,000.00
Total Legal	**51,200.00**
Planning and Zoning	
10.000.515.53102 Planning and Zoning Expense: NCFRPC	7,000.00
Total Planning and Zoning	**7,000.00**
Elections	
10.000.519.55200 Operating Expense - Elections	5,000.00
Total Elections	**5,000.00**
Law Enforcement	
10.000.521.53401 Contractual - Union County Sheriff	50,000.00
10.000.521.53500 Contractual - Union County EMS (Fire Protection)	25,000.00
Total Law Enforcement	**75,000.00**
Code Enforcement	
10.000.523.51200 Salaries (100% Lyn Williams)	0.00
10.000.523.51202 FICA (Social Security Taxes)	0.00
10.000.523.51203 Medicare	0.00
10.000.523.51204 FUTA (Federal Unemployment Tax)	0.00
10.000.523.53100 Professional Services - Magistrate	6,500.00
10.000.523.53150 Contract Code Enforcement	20,400.00
10.000.523.55200 Operating Supplies (Computer $850, Program $2,500. & Supplies $1,650)	5,000.00
Total Code Enforcement	**31,900.00**
Crossing Guards	
10.000.529.51230 PT Salaries (100% all 5 Employees)	19,547.00
10.000.529.51232 PT FICA (Social Security Taxes)	1,212.00
10.000.529.51233 PT Medicare	284.00
10.000.529.51234 PT FUTA (Federal Unemployment Taxes)	2,100.00
10.000.529.51235 PT Retirement	2,665.00
10.000.529.52400 Workers Comp	170.00
10.000.529.55200 Operating	250.00
10.000.529.55202 Safety Supplies	500.00
Total Crossing Guards	**26,728.00**
Cemetery	
10.000.539.53000 Cemetery Expenses	1,000.00
10.000.539.53001 Cemetery Tree Removal	0.00
Total Cemetery	**1,000.00**
Public Works	
10.000.541.51200 Salaries (100% Cal and 100% Whitehead - 40% Mike)	100,589.00
10.000.541.51201 Health Insurance Stipend	19,200.00
10.000.541.51202 FICA (Social Security Taxes)	7,582.00
10.000.541.51203 Medicare	1,774.00
10.000.541.51204 FUTA (Federal Unemployment Taxes)	1,008.00
10.000.541.51205 Retirement	14,052.00
10.000.541.51206 Life Insurance	656.00
10.000.541.51220 PW OPS Salaries	0.00
10.000.541.51222 PW OPS FICA	0.00
10.000.541.51223 PW OPS Medicare	0.00
10.000.541.51224 PW OPS FUTA	0.00
10.000.541.51240 Overtime Salaries (100% Cal & 100% Whitehead)	1,300.00
10.000.541.51250 On Call Salaries (100% Cal & 100% Whitehead)	1,200.00
10.000.541.52400 Workers Comp	1,000.00

10.000.541.54110 Telephone - C	0.00
10.000.541.54111 Telephone	100.00
10.000.541.54310 Street Lights	54,500.00
10.000.541.54330 Traffic Signals Electricity	2,200.00
10.000.541.54520 Auto Insurance	1,633.00
10.000.541.54521 Insurance-Public Works Building	4,500.00
10.000.541.54522 Insurance-Public Works Generator	0.00
10.000.541.54600 Traffic Signal Maintenance	2,000.00
10.000.541.54603 Repairs and Maintenance-Street Equipment (PW)	4,000.00
10.000.541.54610 General Maintenance - Public Works Building	2,000.00
10.000.541.54625 Fire Extinguisher Annual Maintenance	0.00
10.000.541.55200 Operating	8,000.00
10.000.541.55202 Safety Supplies	750.00
10.000.541.55203 Security Camera Expense	1,900.00
10.000.541.55204 Appraisal Expense	0.00
10.000.541.55205 Survey Expense	0.00
10.000.541.55210 Vehicle Supplies	2,000.00
10.000.541.55211 Fuel	15,500.00
10.000.541.55212 Repair and Maintenance Vehicles	4,000.00
10.000.541.55220 Uniforms/Shoe Allowance	1,000.00
10.000.541.55300 Street Maintenance	3,874.00
10.000.541.55301 Street Repair	2,500.00
10.000.541.56400 Capital Outlay	0.00
Total Public Works	**258,818.00**
Animal Control	
10.000.562.54001 Education and Training	0.00
10.000.562.54600 Repair and Maintenance (Animal Shelters)	5,000.00
10.000.562.55200 Operating Supplies (Feed, Ect.)	500.00
Total Animal Control	**5,500.00**
Mosquito Control (100% Bridgett)	
10.000.563.51220 OPS Salaries	2,000.00
10.000.563.51222 OPS FICA (Social Security Taxes)	124.00
10.000.563.51223 OPS Medicare	29.00
10.000.563.51224 OPS FUTA	420.00
10.000.563.54000 Mosquito Control Travel	268.00
10.000.563.54001 Education/Training and Certification	490.00
10.000.563.54520 Auto Insurance	668.00
10.000.563.54521 Auto GPS Equipment	3,645.00
10.000.563.55200 Operating Supplies	5,000.00
10.000.563.55210 Vehicle Supplies	2,000.00
10.000.563.55211 Fuel	400.00
10.000.563.55212 Repairs and Maintenance Vehicle	2,000.00
Total Mosquito Control	**17,044.00**
Parks and Recreation	
10.000.572.51200 Salaries (100% Hires)	31,200.00
10.000.572.51201 Health Insurance Stipend	8,000.00
10.000.572.51202 FICA (Social Security)	2,598.00
10.000.572.51203 Medicare	608.00
10.000.572.51204 FUTA (Federal Unemployment Tax)	420.00
10.000.572.51205 Retirement	4,621.00
10.000.572.51206 Life Insurance	273.00
10.000.572.51230 PT Salaries(Week-End Garbage, Open/Closing Parks) (100% Foreman)	9,000.00
10.000.572.51232 PT FICA (Social Security)	558.00
10.000.572.51233 PT Medicare	131.00
10.000.572.51234 PT FUTA (Federal Unemployment Tax)	420.00
10.000.572.51235 PT Retirement	1,227.00
10.000.572.51240 Overtime Salaries (100% Vacant)	1,200.00
10.000.572.51250 On Call Salaries (100% Vacant)	1,500.00
10.000.572.52400 Workers Comp	566.00
10.000.572.53401 Contractual - Security	600.00
10.000.572.53402 Union County Historical Society	5,000.00
10.000.572.53403 Annual Elevator Contract T/G Bldg. (Semi-Annual)	2,060.00
10.000.572.53404 Security/Fire Monitoring Services	300.00
10.000.572.53405 Parks And Recreation Abatement Reimbursement	0.00
10.000.572.54110 Telephone-Cell	4,030.00
10.000.572.54111 Telephone	0.00
10.000.572.54112 Internet	1,500.00
10.000.572.54300 Utilities - Lakeside Park	500.00

10.000.572.54301 Utilities - Westside Park	1,100.00
10.000.572.54302 Utilities - Fletcher Myers Park	1,300.00
10.000.572.54320 Utilities - Community Center	8,500.00
10.000.572.54340 Utilities - Townsend/Green Bldg	3,500.00
10.000.572.54350 Utilities - Splash Park	3,000.00
10.000.572.54511 Insurance - Commmunity Center	7,176.00
10.000.572.54512 Insurance - Splash Park	1,500.00
10.000.572.54513 Insurance - Townsend/Green Building	7,800.00
10.000.572.54514 Insurance - Lakeside Park Structures	3,800.00
10.000.572.54515 Insurance - Union Depot	1,800.00
10.000.572.54516 Insurance - Historical Building	0.00
10.000.572.54520 Auto Insurance	483.00
10.000.572.54600 Repairs & Maintenance -Lake Side Park	9,000.00
10.000.572.54601 Repairs & Maintenance - West Side Park	4,000.00
10.000.572.54602 Repairs & Maintenance - Fletcher Myers Park	2,000.00
10.000.572.54620 Repairs & Maintenance - Community Center	5,000.00
10.000.572.54621 Repairs & Maintenance - T/G Building	1,200.00
10.000.572.54622 Repairs & Maintenance - Splash Park	10,000.00
10.000.572.54623 Repairs & Maintenance - City Hall	5,000.00
10.000.572.54624 Repairs & Maintenance - Union Depot ($2,000 Locks)	2,500.00
10.000.572.54625 Fire Extinguisher Annual Maintenance	500.00
10.000.572.54650 Repairs & Maintenance Natural Disaster	0.00
10.000.572.54650 Prior Year Retained Earnings R & M Natural Disaster	23,461.00
10.000.572.55200 Operating Supplies	3,500.00
10.000.572.55205 Chlorine/Supplies for Splash Park	1,500.00
10.000.572.55206 Health Certificate forSplash Park	125.00
10.000.572.55210 Vehicle supplies	200.00
10.000.572.55211 Fuel	2,500.00
10.000.572.55212 Repair and Maintenance Vehicle	700.00
10.000.572.55220 Uniforms/Shoe Allowance	600.00
10.000.572.55230 Weed Control	1,000.00
10.000.572.58101 Annual Dues-North Florida Trail Association	1,000.00
10.000.572.58200 July 4th Festival BPG	5,000.00
10.000.572.58210 Christmas Festivities BPG ($2,500 Float & $12,500 Christmas Tree Project)	15,000.00
10.000.572.58211 Christmas Parade Award Expense	450.00
10.000.572.58240 Union County Recreation Department	5,000.00
10.000.572.58301 Employee Appreciation/Recognition (Recycling) Expense	2,000.00
10.000.572.58400 NEFLC Host Expenses	0.00
10.000.572.58401 $125 Deposit Refund(Building/Key Rental)	4,500.00
10.000.572.58402 Rental Refund - Community Center	0.00
10.000.572.58404 Open Ck Account-T/G Grant26HSC.100.002	0.00
10.000.572.58405 Loan to Fund 38 (Boat Ramp Renovations Grant - $100,000.00)	100,000.00
10.000.572.58406 Loan to Fund 39 (T/G Roofing Restoration $49,840.00)	49,840.00
Total Parks and Recreation	**371,847.00**
Transfer To Utilities/Grants	
10.000.581.51302 Transfer to Fund 73 Streeets and Roads	15,794.00
Total Transfer to Utilities	**15,794.00**
Total Expenditures	**1,297,105.00**
Revenue over (Expenditures)	**0.00**

WATER FUND 20	**Work in Progress FY 2025/26 Budget Projection Effective 10/1/2025**
<u>REVENUES</u>	
20.343.000.43100 Water Use Charges	361,068.00
20.343.000.43102 Water Readiness Fee - RMC	30,000.00
20.343.000.43110 Tap and Connection	3,000.00
20.343.000.43120 Service Reconnection/Late Fees	20,000.00
20.343.000.43130 NSF Fees (Non Sufficient Funds)	1,200.00
20.343.000.43140 Interest Income	0.00
20.343.000.43150 Miscellaneous Revenue	100.00
20.343.000.43155 Misc. Meter Sale Revenue	0.00
20.382.000.41509 Resolution of Lietigation-WW Gay (SR 121 Repair Litegation)	0.00
20.382.000.41510 Ins. Reimb. for Natural Disaster Relief	0.00
20.382.000.41511 Loan From WW to Water (SR121 Repair Litigation)	0.00

20.382.000.41512 DLP Loan Principle ($37,000 with WW-CD Collateral) Water Tank Rehab.	0.00
20.382.000.41513 Prior Year (FY24/25)Ins. Reimbursement for Natural Disaster	31,822.00
Total Revenues	**447,190.00**
EXPENSES	
20.000.533.51200 Salaries (25% Elaine, 25% Ginger, 20% Jason, 50% Puni, 100% Nazworth)	89,998.00
20.000.533.51201 Health Insurance Stipend	17,600.00
20.000.533.51202 FICA (Social Security Tax)	7,028.00
20.000.533.51203 Medicare	1,644.00
20.000.533.51204 FUTA (Federal Unemployment Tax)	924.00
20.000.533.51205 Retirement	13,051.00
20.000.533.51206 Life Insurance	601.00
20.000.533 51210 Admin. Salaries (10% Kim, 25% Hayden, 20% Dave, 30% Gray)	50,123.00
20.000.533.51211 Admin. Salaries Health Stipend	6,800.00
20.000.533.51212 Admin. Salaries FICA (Social Security)	3,545.00
20.000.533.51213 Admin. Salaries Medicare	829.00
20.000.533.51214 Admin. Salaries FUTA (Federal Unemployment Tax)	357.00
20.000.533.51215 Admin. Salaries Retirement	6,866.00
20.000.533.51216 Admin. Salaries Life	232.00
20.000.533.51240 Overtime Salaries (Elaine, Ginger & Hayden 25%, Jayce 50%, Nazworth 100%)	4,000.00
20.000.533.51250 On Call Salaries (Jayce 50%, Nazworth 100%)	2,000.00
20.000.533.52400 Workers Comp	593.00
20.000.533.53120 Water Testing	15,000.00
20.000.533.53130 Drinking Water Annual Operating Fee	2,000.00
20.000.533.53200 Audit	15,000.00
20.000.533.53401 Contracted Security	1,000.00
20.000.533.53405 Annual Text My Gov Communications Expense	567.00
20.000.533.53409 Maintenance Contract (Copy Machines)	1,500.00
20.000.533.54000 Travel	500.00
20.000.533.54001 Training	1,000.00
20.000.533.54110 Telephone - Cell	3,000.00
20.000.533.54111 Telephone	1,400.00
20.000.533.54120 Postage	1,500.00
20.000.533.54340 Electricity - Utility Building	3,100.00
20.000.533.54350 Electricity - Water Plant	19,000.00
20.000.533.54510 Insurance - General Liability	6,400.00
20.000.533.54516 Insurance - Water Property	13,250.00
20.000.533.54520 Insurance - Auto	1,263.00
20.000.533.54530 Insurance Bond	0.00
20.000.533.54600 Maintenance - Buildings	650.00
20.000.533.54610 Maintenance - Equipment	7,500.00
20.000.533.54620 Maintenance - Water Lines	40,000.00
20.000.533.54630 Maintenance - Water Tower (Annual)	12,812.00
20.000.533.56431 Ground Water Tank Rehab Expense ($37,000.00)	0.00
20.000.533.54633 Maintenance SR 231 Repair (WW Gay Litigation)	0.00
20.000.533.54640 Annual Fire Hydrant Insp. Exp.	7,210.00
20.000.533.54650 R & M Natural Disaster(Prior Yr FY24/25)	31,822.00
20.000.533.55200 Operating supplies	10,000.00
20.000.533.55205 Chlorine Supplies	10,000.00
20.000.533.55210 Vehicle supplies	250.00
20.000.533.55211 Fuel	3,000.00
20.000.533.55212 Repair and Maintenance Vehicle	771.00
20.000.533.55220 Uniform/Shoe Allowance	600.00
20.000.533.55300 ADP Payroll System Update Exp.	0.00
20.000.533.55400 Dues & Subscriptions	500.00
20.000.533.56400 Capital Outlay	5,000.00
20.000.533.59160 DWSRF 630110 Water Meter Planning Phase Loan Interest Expense	411.00
20.000.533.59161 DWSRF 630110 Water Meter Planning Phase Loan Principle Expense	5,364.00
20.000.533.59162 DWSRF 630111 Water Meter Loan Int. Exp.	1,531.00
20.000.533.59163 DWSRF 630111 Water Meter Loan Principal	6,271.00
20.000.533.59165 Transfer to Wastewater Repayment of Loan Litigation	0.00
20.000.533.59166 DLP Bank Loan ($37,000) WaterTank Rehab Principle	0.00
20.000.533.59167 DLP Bank Loan ($37,000) Water Tank Rehab Interest	0.00
20.000.533.59200 Restricted-Pledged Debt Exp.	11,827.00
20.000.533.59201 Loan Reimbursement to WW Expense (WW Gay)	0.00
20.000.533.59300 Capital Items	0.00
Total Expenses	**447,190.00**
Net Operating Income (Loss)	**0.00**

BUDGET WORK PAPERS - 10/01/25 Thru 09/30/26	Work in Progress FY 2025/26 Budget Projection Effective 10/1/2025
WASTEWATER FUND 30	
REVENUES	
30.369.000.43100 Wastewater Use Charge	458,281.00
30.369.000.43101 Waste Water Use Charge - RMC	1,044,000.00
30.369.000.43110 Tap and Connection Fees	4,000.00
30.369.000.43120 Service Reconnection/Late Fees	10,000.00
30.369.000.43130 NSF Fees (Non Sufficient Funds)	100.00
30.369.000.43140 Interest Income	550.00
30.369.000.43141 Investment Fund 30-3 CD-Interest Earned	3,100.00
30.369.000.43150 Miscellaneous	500.00
30.369.000.43155 Capital Outlay Fund 35 Revenue	0.00
30.369.000.43156 Fund 34 Revenue Transfer from prior Yr (23/24)	0.00
30.369.000.43160 Loan Reimmursement from Water (SR 121-WW Gay)	0.00
30.382.000.41510 Ins. Reimb. for Natural Disaster Relief	0.00
Total Revenues	**1,520,531.00**
EXPENSES	
30.000.535.51200 Salaries (25% Elaine, 25% Ginger, 80% Jason, 50% Jayce, 100% Heil & Tallman)	186,081.00
30.000.535.51201 Health Insurance Stipend	30,400.00
30.000.535.51202 FICA (Social Security Tax)	13,980.00
30.000.535.51203 Medicare	3,270.00
30.000.535.51204 FUTA (Federal Unemployment Tax)	1,596.00
30.000.535.51205 Retirement	26,556.00
30.000.535.51206 Life Insurance	1,038.00
30.000.535.51210 Admin. Salary (20% Kim, 25% Hayden, 20% Dave, 30% Gray)	59,317.00
30.000.535.51211 Admin. Health Insurance Stipend	7,600.00
30.000.535.51212 Admin. FICA (Social Security)	4,165.00
30.000.535.51213 Admin. Medicare	974.00
30.000.535.51214 Admin. FUTA (Federal Unemployment Tax)	399.00
30.000.535.51215 Admin. Retirement	8,119.00
30.000.535.51216 Admin. Life Insurance	260.00
30.000.535.51220 OPS Salaries	15,300.00
30.000.535.51222 OPS FICA (Social Security)	949.00
30.000.535.51223 OPS Medicare	222.00
30.000.535.51224 OPS FUTA (Federal Unemployment Tax)	420.00
30.000.535.51240 Overtime Salaries (25% Elaine, 25% Ginger, 50% Jayce, 100% Heil & Tallman)	6,000.00
30.000.535.51250 On Call Salaries (50% Jayce, 100% Heil & Tallman)	3,000.00
30.000.535.52400 Workers Comp	1,400.00
30.000.535.53102 Contractual Generator	18,726.00
30.000.535.53120 Wastewater Testing	20,000.00
30.000.535.53200 Audit	20,000.00
30.000.535.53300 Contractual Operator	3,500.00
30.000.535.53310 Contracted Annual WW Sludge Removal	125,000.00
30.000.535.53401 Contractual Security	1,000.00
30.000.535.53405 Annual TextmyGov Communications Expense	567.00
30.000.535.53409 Maintenance Contract Copy Machines	1,300.00
30.000.535.54000 Travel	500.00
30.000.535.54001 Training	1,500.00
30.000.535.54110 Telephone - Cell	2,500.00
30.000.535.54111 Telephone	1,600.00
30.000.535.54312 Internet Hot Spot	700.00
30.000.535.54120 Postage	2,500.00
30.000.535.54310 Electricity - Lift Station	16,000.00
30.000.535.54320 Electricity - Treatment Plant	75,000.00
30.000.535.54330 Electricity - Sprayfield	15,000.00
30.000.535.54340 Electricity - Utility Building	4,000.00
30.000.535.54510 Insurance - General Liability	8,000.00
30.000.535.54513 Insurance - WW Property - 11th Street	0.00
30.000.535.54517 Insurance - WW Property - RMC Plant	37,000.00
30.000.535.54518 Insurance - Sprayfield	1,820.00
30.000.535.54519 Insurance - Lift Stations	7,097.00
30.000.535.54520 Insurance - Auto	3,860.00

30.000.535.54530 Insurance - Bond Liability	380.00
30.000.535.54600 Maintenance - Building	2,000.00
30.000.535.54610 Maintenance - Equipment	50,000.00
30.000.535.54615 R&M/Replace WW Motors	50,000.00
30.000.535.54620 Maintenance - WW Lines	25,000.00
30.000.535.54630 Maintenance - WW Treatment Plant	70,000.00
30.000.535.54631 Maintenance - Plant Electrical	2,000.00
30.000.535.54632 Easement HUD-WW Lift Station	0.00
30.000.535.54635 Repair & Maintenance Lift Stations	0.00
30.000.535.54640 Maintenance - Sprayfield	20,000.00
30.000.535.54650 Repair & Maintenance Natural Disaster	0.00
30.000.535.54660 Repair and Maintenance - Vehicles	10,000.00
30.000.535.54655 Grant Match to WW/Special Fund #22--NR	0.00
30.000.535.54666 Customer Reimb. Expense	0.00
30.000.535.54910 Legal Ads	1,000.00
30.000.535.54911 Advertising	500.00
30.000.535.54920 Misc. Expense	1,000.00
30.000.535.55200 Operating supplies	15,000.00
30.000.535.55201 Safety Supplies	2,000.00
30.000.535.55202 Locator Expense	500.00
30.000.535.55205 Chlorine Supplies	15,000.00
30.000.535.55210 Vehicle supplies	1,500.00
30.000.535.55211 Fuel	15,000.00
30.000.535.55212 Repair and Maintenance - Vehicles	5,050.00
30.000.535.55220 Uniforms/Shoe Allowance	600.00
30.000.535.55300 ADP Payroll System Upgrade Exp.	0.00
30.000.535.55400 Dues	
30.000.535.56400 Capital Outlay - Tractor	0.00
30.000.535.56401 Capital Outlay - Vehicles	44,000.00
30.000.535.56402 Capital Outlay for Fund 35 Equipment	0.00
30.000.535.56403 Capital Outlay - Wastewater Line Locator Equipment	30,000.00
30.000.535.59120 Tractor/Mower DLP Bank Loan Principle	0.00
30.000.535.59121 Tractor/Mower DLP Bank Loan Interest	0.00
30.000.535.59130 WWT 1998 Bond Interest (August-Annual)	27,225.00
30.000.535.59131 WWT 1998 Bond Principal (August-Annual)	39,000.00
30.000.535.59160 WWSRF Loan - CW630100 (3) - Interest (.310% & 0.00%)	495.00
30.000.535.59161 WWSRF Loan - CW630100 (3) - Principal	21,854.00
30.000.535.59162 CWSRF Loan - WW630100 (3) - GAA/Service Fee	495.00
30.000.535.59170 Loan to Fund 20(Water) SR 121 WW Gay Repair Expense	0.00
30.000.535.59175 Reserve for Future Expansion WWTP	317,716.00
30.000.535.59200 Restricted: Pledged Debt Coverage	15,000.00
Total Expenditures	**1,520,531.00**
Net Operating Income (Loss)	**0.00**

SPECIAL PROJECT FUNDS - GRANTS	
DEP Grant WG-088 Fund 31 ($29,600,000.00)	**Grant Balance 9/30/26**
REVENUES	
31.334.000.43500 Grant Revenue Pre-Construction Expense ($613,100) #WG-088	0.00
31.334.000.43501 Grant Revenue-Engineering ($2,190,500) #WG-088	2,190,500.00
31.334.000.43502 Grant Construction Revenue ($26,796,400) #WG088	26,796,400.00
31.334.000.43508 Revenue for $100 deposit to open account at DLP Bank #WG-088	100.00
Total Revenues	**28,987,000.00**
EXPENSES	
31.000.535.54641 Grant Administration and Environmrntal Review #WG-088 (Task1)	0.00
31.000.535.54642 Project Engineering - DEP #WG-088 (TASK2&4)	2,190,500.00
31.000.535.54643 Construction Grant Expense - DEP #WG-088 (Task 3)	26,796,400.00
31.000.535.54648 Transfer to Fund 30 - Repaymant of $100 to Open account at DLP Bank	100.00
TOTAL EXPENSE	**28,987,000.00**
Excess Revenue Over (Under) Expenditures	**0.00**

Fund 32 Vacant - Available for New Grant	**Grant Balance 9/30/26**
REVENUES	
32.334.000.43500 Administrative and Environmental Review #G2W10 ($0)	0.00
32.334.000.43501 Engineering Services (Design and Bidding) Revenue #G2W10 ($56,300)	0.00
32.334.000.43502 Construction Grant Revenue #G2W10 ($214,400)	0.00
32.334.000.43504 Construction Engineering Inspection Services #G2W10 ($12,500)	0.00

32.334.000.43508 Revenue from Fund 10 for $100 deposit to open account at DLP Bank #G2W10	100.00
Total Revenues	**100.00**
EXPENSES	
32.000.535.54641 Grant Administration and Environmental Review	0.00
32.000.535.54642 Project Engineering Expense (Design and Bidding)	0.00
32.000.535.54643 Constuction Grant Expense - Scope #G2W10	0.00
32.000.535.54644 Construction Engineering Inspection Services	0.00
32.000.535.54648 Transfer to Fund 10-Repay $100 to open account at DLP Bank G2W10	100.00
Total Expense	**100.00**
Excess Revenue Over (Under) Expenditures	**0.00**

Fund 32 Vacant - Available for New Grant	**Grant Balance 9/30/26**
REVENUES	
33.334.000.43500 Administrative and Environmental Review ($385,000) #WS005	0.00
33.334.000.43501 Engineering Design and Permitting Services Revenue ($2,615,000) #WS005	0.00
33.334.000.43506 Land Acquisition Revenue ($400,000) #WS005	0.00
33.334.000.43508 Revenue for $100 Deposit to Open Account at DLP Bank #WS005	100.00
Total Revenues	**100.00**
EXPENSES	
33.000.535.54641 Grant Administration and Environmental Review - ($385,000) #WS005	0.00
33.000.535.54642 Project Design and Permitting Expense - ($2,615,000) #WS005	0.00
33.000.535.54646 Land Acquisition Expense ($400,000) #WS005	0.00
33.000.535.54648 Transfer to Fund 30 - Repay $100 to open account at DLP Bank #WS005	100.00
Total Expense	**100.00**
Excess Revenue Over (Under) Expenditures	**0.00**

WASTEWATER CDBG GRANT #22-NR FUND - 34 ($750,000)	**Grant Balance 9/30/26**
REVENUE	
34.334.000.43500 Administration and Environmental Review ($56,000) #22-NR	0.00
34.334.000.43501 Engineering Services Revenue Grant ($106,600) #22-NR	66,400.00
34.334.000.43502 Construction - Sewer Lines Revenue ($537,400) #22-NR	537,400.00
34.334.000.43505 Matching Funds Revenue from Wastewater Fund 30 ($50,000) #22-NR	0.00
34.334.000.43508 Transfer $100 from Fund 30 to open Account at DLP Bank #22-NR	100.00
Total Revenue	**603,900.00**
EXPENSES	
34.000.535.54641 Administration and Environmental Review Expense ($56,000) #22-NR	29,000.00
34.000.535.54642 Project Engineering Expense ($106,500)	37,400.00
34.000.535.54643 Construction Grant Expense ($537,400)	537,400.00
34.000.535.54645 Construction Matching from Fund 30 ($50,000)	50,000.00
34.000.535.54648 Transfer to Fund 30 - Repay $100 to open account at DLP Bank #22-NR	100.00
Total Expense	**653,900.00**
Excess Revenue Over (Under) Expenditures	**0.00**

Fund 32 Vacant - Available for New Grant	**Grant Balance 9/30/26**
REVENUES	
35.334.000.43500 Administrative and Environmental Review Revenue	0.00
35.334.000.43501 Engineering Revenue	0.00
35.334.000.43502 Construction/Equipment Revenue	0.00
35.334.000.43508 Transfer $100 from Fund 30 to open Checking Account	100.00
Total Revenues	**100.00**
EXPENSES	
35.000.535.54641 Administrative And Environmental Review Expense	0.00
35.000.535.54642 Engineering Expense	0.00
35.000.535.54643 Construction/Equipment Expense	0.00
35.000.535.54648 Transfer to Fund 10 (P&R) to Repay $100 to open Grant Account DLP Bank	100.00
Total Expenses	**100.00**
Net Operating Income (Loss)	**0.00**

WASTEWATER CDBG GRANT #MT-118 FUND 36 ($3,519,880)	**Grant Balance 9/30/26**
REVENUES	
36.334.000.43500 Administration And Environmental Review Revenue ($261,303) #MT118 - GR	261,303.00
36.334.000.43501 Engineering Revenue ($622,000) #MT118	622,000.00
36.334.000.43502 Construction Revenue ($2,636,577) #MT118	2,636,577.00
36.334.000.43508 Transfer $100 from Fund 30 to open account at DLP Bank	100.00

Total Revenue	**3,519,980.00**
EXPENSES	
36.000.535.54641 Grant Administration and Environmental Review - ($261,303) #MT118 - GR	261,303.00
36.000.535.54642 Project Engineering - CDBG Grant - ($622,000)	622,000.00
36.000.535.54643 Construction Grant Expense - ($2,636,577)	2,636,577.00
36.000.535.54648 Transfer to Fund 30 to Repay $100 to open Grant Account	100.00
Total Expenses	**3,519,980.00**
Excess Revenue Over(Under) Expenditures	**0.00**

WATER CDBG GRANT #LPA-0314 WATER TANK REFURBISH FUND 37 ($875,000)	**Grant Balance 9/30/26**
REVENUE	
37.334.000.43500 Grant Administration(D&P Task 1 $79,500 - B Task 2 $4,500 #LPA-0314 $84,000)	0.00
37.334.000.43501 Project Management (Task 3 - $61,000)	61,000.00
37.334.000.43502 Construction Revenue (Task 4 - $730,000)	730,000.00
37.334.000.43508 Transfer $100 from Fund 20 to open Checking Account	100.00
Total Revenue	**791,100.00**
EXPENSES	
37.000.533.54641 Grant Administration(D&P Task1 $79,500 - B Task 2 $4,500 #LPA-0314 $84,000)	0.00
37.000.533.54642 Project Engineering Expense (Task 3 - $61,000)	61,000.00
37.000.533.54643 Project Construction Expense (Task 4 - $730,000)	730,000.00
37.000.533.54648 Transfer to Fund 20 to Repay $100 to open Account at DLP Bank #LPA0314	100.00
Total Expenses	**791,100.00**
Excess Revenue Over (Under) Expenditures	**0.00**

BOAT RAMP RENOVATIONS GRANT FWC # 24073 Fund 38 ($100,000.00)	**Grant Balance 09/30/26**
REVENUE	
38.334.000.43500 Grant Administration	5,000.00
38.334.000.43501 Project Contracted Services	75,000.00
38.334.000.43503 Permitting & Project Inspection Fees	20,000.00
38.334.000.43505 Loan From Fund 10 Parks and Recreation(272)	100,000.00
38.334.000.43508 Transfer $100 to Fund 38 to open Checking Account	100.00
Total Revenue	200,100.00
EXPENSES	
38.000.572.54641 Grant Administration Expense	5,000.00
38.000.572.54643 Project Contracted Services Expense	75,000.00
38.000.572.54644 Project Permitting and Inspection Fees Expense	20,000.00
38.000.572.54647 Transfer to GR 10 - P&R to Repay Loan Expense	100,000.00
38.000.572.54648 Transfer to Fund 10 to Repay $100 to open Checking Account	100.00
Total Expenses	200,100.00
Excess Revenue Over (Under) Expenditures	**0.00**

DOS HISTORICAL GRANT T/G REHABILITATION FUND 39 (#26-HSC) (11/24) - ($49,740)	**Grant Balance 9/30/26**
REVENUE	
39.334.000.43500 Grant Administration and Environmental Review Task 1 ($12,435)	12,435.00
39.334.000.43501 Project Engineering	0.00
39.334.000.43502 Construction Revenue Task 2 ($12,435), 3 ($12,435), 4 ($12,435)	37,305.00
39.334.000.43507 Loan From GR10 P&R $49,740.00)	0.00
39.334.000.43508 Transfer$100 from GR-P&R to open Checking Account at DLP Bank #26-HSC	100.00
Total Revenue	**49,840.00**
EXPENSES	
39.000.572.54641 Grant Administration	5,000.00
39.000.572.54642 Project Engineering Expense	14,450.00
39.000.572.54643 Construction Expense Task 2 ($12,435), 3 ($12,435), 4 ($12,435)	30,290.00
39.000.572.54647 Repay GR P&R Loan for$49,740.00)	0.00
39.000.572.54648 Transfer$100 from GR-P&R to open Checking Account at DLP Bank #26-HSC	100.00
	49,840.00
Excess Revenue Over (Under) Expenditures	**0.00**

SOLID WASTE FUND - 40	**Work in Progress FY 2025/26 Budget Projection Effective 10/1/2026**
REVENUES	
40.343.000.44000 Solid Waste Charges	360,000.00
40.343.000.44010 Lake Butler Beautification Donation	5,000.00

40.343.000.44140 Interest Income	0.00
Total Revenues	**365,000.00**
EXPENSES	
40.000.534.51200 Salaries (25% Elaine, 25% Ginger)	19,854.00
40.000.534.51201 Health Insurance Stipend	4,000.00
40.000.534.51202 FICA (Social Security)	1,510.00
40.000.534.51203 Medicare	354.00
40.000.534.51204 FUTA (Federal Unemployment Tax)	210.00
40.000.534.51205 Retirement	2,775.00
40.000.534.51206 Life Insurance	137.00
40.000.534.51210 SW Admin. Salaries (10% Kim, 25% Hayden, 20% Dave)	32,526.00
40.000.534.51211 SW Admin. Health Insurance Stipend	4,400.00
40.000.534.51212 SW Admin. FICA (Social Security)	2,305.00
40.000.534.51213 SW Admin. Medicare	540.00
40.000.534.51214 SW Admin. FUTA (Federal Unemployment Tax)	231.00
40.000.534.51215 SW Admin. Retirement	4,468.00
40.000.534.51216 SW Admin. Life Insurance	151.00
40.000.534.51240 SW Overtime Salaries (25% Elaine, 25% Ginger, 25% Hayden)	750.00
40.000.534.53400 Contracted Services - GFL	277,839.00
40.000.534.53402 Audit	5,200.00
40.000.534.53409 Maintenance Contract (Copy Machine)	1,250.00
40.000.534.54120 Postage	1,500.00
40.000.534.55300 Transfer to Fund 72 Streets and Roads (Road Repairs)	5,000.00
Total Expenses	**365,000.00**
Net Operating Income (Loss)	**0.00**

DOWNTOWN REDEVELOPMENT FUND 65	**Work in Progress FY 2025/26 Budget Projection Effective 10/1/2025**
REVENUES	
65.311.000.41001 Ad Valorem Taxes	28,255.00
65.361.000.41102 Prior Year (24/25) Unrestricted Funds	24,223.00
65.361.000.41100 Interest Income	10.00
Total Revenues	**52,488.00**
EXPENSES	
65.000.580.53200 Audit	1,500.00
65.000.581.53210 Downtown Revelopment Annual Fees	670.00
65.000.581.54630 Downtown Improvements	50,318.00
65.000.581.54631 Lakeside Park Improvements	0.00
65.000.581.54632 Whitehead Park Improvements	0.00
65.000.581.56410 Capital Improvement Plan CIP Expense	0.00
Total Expenses	**52,488.00**
Net Operating Income (Loss)	**0.00**

STREET RESERVE FUND 72	**Work in Progress FY 2025/26 Budget Projection Effective 10/1/2025**
REVENUES	
72.361.000.41000 Solid Waste Fund 40 to Fund 72 (Street Repair)	5,000.00
72.361.000.41001 General Revenue Fund 10 to Fund 72 (Street Repair)	15,794.00
72.361.000.41100 Interest Income	120.00
72.361.000.41502 Streets and Roads Appropriated Fund Balance	0.00
Total Revenues	**20,914.00**
EXPENSES	
72.000.583.56300 Street - Repair	20,794.00
72.000.583.56400 Sidewalk - Repair	120.00
72.000.583.56500 Sidewalk Project	0.00
Total Expenses	**20,914.00**
Net Operating Income (Loss)	**0.00**

Approved 2024-2025 Total Budget **3,703,228.00**

2nd - Final Approval For Budget
10/1/2025 - 09/30/2026