FISCAL YEAR 2025-2026 CONTINUED BUDGET WORKSHOP

July 10, 2025
5:30PM
City Hall Lake Butler
200 SW 1st Street
Lake Butler, Florida 32054

AGENDA – Fiscal Year 2025-2026 Budget Workshop CONTINUED

1. **Call to order – Roll Call**

   a. Admin Content
      If a person decides to appeal a decision made with respect to any matter at this neeting or hearing, he or she will need a record of the proceedings and may need to ensure that a verbatim record is made.

2. **City Commission Discussion on 2025-2026 Annual Operating Budget (FOR CITY COMMISSION DISCUSSION ONLY).**
   City Commission Budget Workshop. Discussion of 2025-2026 Annual Operating Budget.

3. Workshop Adjournment or Continuance:
   IN THE EVENT THE BOARD DOES NOT COMPLETE THE DISCUSSION, THE MAYOR CAN SET A DATE AND TIME TO CONTINUE THIS WORKSHOP.

AGENDA ITEM #2

CONTINUED BUDGET WORKSHOP OF LAKE BUTLER, FLORIDA

AGENDA ITEM INFORMATION SHEET

DATE: July 10, 2025

AGENDA ITEM: CONTINUED Board Discussion on upcoming Fiscal Year 2025-2026 Annual Operating Budget for City of Lake Butler

DEPARTMENT: City Commission

MOTION/ACTION: None.

ASSOCIATED COST(S):

NOTES:

This is the CONTINUED budget workshop for Fiscal Year 2025-2026 Annual Operating Budget for City of Lake Butler from May 8, 2025.

Finance Director Dave Mecusker has prepared a initial budget projection document enclosed with this item sheet for the Board's review, consideration, and discussion.

City of Lake Butler, Florida

Proposed Annual Operating Budget

Fiscal Year 2025-2026

October 1, 2025 – September 30, 2026

Melissa Hendrix
Mayor
mhendrix@cityoflakebutler.com

Kimberly Hayes
City Manager
khayes@cityoflakebutler.com

Thursday, July 10, 2025

Mayor Hendrix & City Commission

RE: Presentation to the City Commission on the Proposed Annual Operating Budget for Fiscal Year 2025-2026 (October 1, 2025 - September 30, 2024)

Mayor Hendrix & City Commission,

Attached for your review is the proposed Annual Operating Budget for Fiscal Year 2025-2026 for the period of October 1, 2025 through September 30, 2026. The following requests or proposed projects are included within the proposed budget for your review and consideration:

1. Equipment to locate old underground infrastructure not identified on Diamond Maps

2. 3% Cost of Living Adjustment (COLA) for all 14 Full-Time Employees and for any new hires within their 6-month probationary period will receive the 3% COLA after their 6-month probationary period.

3. New Vehicle for the Public Works Department

4. Christmas by the Lake

5. Project to recarpet the flooring at City Hall (original carpet installed in 2005 when building was constructed – 20 years old)

Please let me know if you have any questions.

Sincerely,

Kimberly Hayes

Kimberly Hayes
City Manager

200 SW 1st Street Lake Butler, FL 32054 **Office -386-496-3401 Fax-386-496-1588**

City of Lake Butler
2025 - 2026
Budget Workpapers - Budget Workshops
1st Discussion May 8th, 2025 (6:00pm)
2nd Discussion July 10, 2025 (5:30pm)

	FY 24/25 Second Revised Approved Budget Effective 4/1/2025	Actual Rev./Expenditures 6/30/2025	Work in Progress FY 2025/26 Budget Projection Effective 10/1/2025
GENERAL FUND 10			
REVENUE			
10.311.000.41000 Ad Valorem Taxes	154,620.00	158,543.89	158,544.00
10.312.000.44000 Local Option 4C	42,800.00	33,152.10	44,500.00
30.312.000.46000 Local Option 1C	194,057.00	145,957.46	194,500.00
10.313.000.41000 FPL - Franchise Fee (Florida Power and Light)	167,179.00	118,849.83	158,500.00
10.314.000.41000 FPL - Electric Service Tax (Florida Power and Light)	55,000.00	33,563.37	44,750.00
10.314.000.43200 Propane-Service	2,800.00	2,726.02	3,000.00
10.315.000.43300 Communication Service Tax	99,962.00	80,791.20	108,600.00
10.316.000.44100 Occupational Licenses	8,000.00	4,915.00	9,000.00
10.329.000.41004 Planning and Zoning Fees	4,600.00	2,800.00	4,600.00
Total Taxes	**729,018.00**	**581,298.87**	**725,994.00**
Intergovernmental			
10.333.000.41100 Union County Housing Authority (UCHA-Pilot)	25,256.00	25,255.37	25,256.00
10.335.000.41210 Sales Tax	108,092.00	90,419.06	120,000.00
10.335.000.41220 City Fuel TAX	35,000.00	7,723.72	10,300.00
10.335.000.41400 Mobile Home Tax	1,200.00	695.36	1,200.00
10.335.000.41500 Beverage License	1,200.00	862.12	1,200.00
10.335.000.41800 Gov't. 1/2 Cent Sales Tax	70,000.00	55,253.81	73,000.00
10.335.000.44101 Misc. Taxes and Fees (Intergovernmental)	100.00	0.00	100.00
Total Intergovernmental	**240,848.00**	**180,209.44**	**231,056.00**
Charges for Services			
10.336.000.44000 Animal Control Fees	100.00	0.00	100.00
10.341.000.45200 Fines from Union County Clerks Office	10,240.00	5,088.71	7,000.00
10.342.000.42002 Mosquito Control	63.00	62.50	0.00
10.343.000.48000 Cemetery Lot Sales	1,000.00	0.00	1,000.00

10.344.000.49100 Reimbursement - Traffic Signal	15,198.00	0.00	15,657.00
10.344.000.49200 Reimbursement - Highway Lighting	34,105.00	0.00	36,181.00
10.344.000.49300 Reimbursement - Greenscape	42,000.00	31,500.00	45,000.00
10.344.000.49400 DOT Reimbursement for Survey Cost	0.00	2,950.00	0.00
Total Charges for Services	**102,706.00**	**39,601.21**	**104,938.00**
Rental Income			
10.362.000.42001 Community Center Rental	22,000.00	16,810.79	23,500.00
10.362.000.43000 Townsend/Green Building Rental	16,500.00	6,601.21	9,500.00
Total Rental Income	**38,500.00**	**23,412.00**	**33,000.00**
Other Income			
10.369.000.41000 Interest Income	2,200.00	1,580.72	2,200.00
10.369.000.41002 Public Records Request	0.00	25.60	0.00
10.369.000.41100 Special Event Donations	250.00	25.00	0.00
10.369.000.41101 Annual City-Leaque of Cities-City Meeting	2,170.00	2,170.00	0.00
10.369.000.41102 Spouse Reimb.for Leaque of City Meetings	175.00	140.00	175.00
10.369.000.41103 Florida Leaque of Cities - Host Donations	460.00	460.00	0.00
10.369.000.41104 Christmas Parade Award Donation	450.00	450.00	450.00
10.369.000.41105 Bereavement Commemoration Donations	200.00	200.00	0.00
10.369.000.41200 Misc Salvage-Recycling Revenue	2,000.00	323.40	1,500.00
10.369.000.49001 Miscellaneous Revenue (Key Deposits)	5,000.00	5,280.07	5,000.00
Total Other Income	**12,905.00**	**10,654.79**	**9,325.00**
Other Financing Sources			
10.382.000.41502 Appropriated Fund Balance - OCO	0.00	0.00	0.00
10.382.000.41505 Sales of Surplus Vehices/Equipment (GD)	0.00	0.00	0.00
10.382.000.41510 Ins. Reimb. for Natural Disaster Relief	23,461.00	23,490.34	0.00
Total Other Financing Sources	**23,461.00**	**23,490.34**	**0.00**
Total Revenue	**1,147,438.00**	**858,666.65**	**1,104,313.00**
EXPENDITURES			
City Commission			
10.000.511.51200 Salaries (100% 5-Commissioners)	54,451.00	39,792.46	54,451.00
10.000.511.51202 FICA (Social Security Taxes)	3,376.00	2,467.16	3,376.00
10.000.511.51203 Medicare	790.00	577.02	790.00
10.000.511.51205 Retirement	31,952.00	9,628.10	31,952.00
10.000.511.54000 Travel	1,000.00	194.00	1,000.00
10.000.511.54001 Fl. League of Cities Conferences/Meetings	3,500.00	1,360.00	3,500.00

10.000.511.54110 Telephone-(Cell)	350.00	0.00	600.00
10.000.511.54111 Telephone	430.00	364.86	0.00
10.000.511.55100 Office Supplies	2,700.00	1,346.87	1,900.00
10.000.511.55400 Dues and Publications	3,000.00	2,068.25	4,451.00
10.000.511.55401 Annual Board Docs Agenda Subscription	2,501.00	0.00	2,501.00
10.000.511.55405 Bereavement Commemoration Expense	0.00	150.00	0.00
Total City Commission	**104,050.00**	**57,948.72**	**104,521.00**
City Manager			
10.000.512.51200 Salaries (60% Kim-CM)	53,552.00	39,133.92	55,159.00
10.000.512.51201 Health Insurance Stipend	4,800.00	3,507.59	4,800.00
10.000.512.51202 FICA (Social Security)	3,618.00	2,426.30	3,718.00
10.000.512.51203 Medicare	847.00	567.16	871.00
10.000.512.51204 FUTA (Federal Unemployment Tax)	252.00	25.20	252.00
10.000.512.51205 Retirement	18,487.00	7,017.77	19,042.00
10.000.512.51206 Life Insurance	164.00	36.38	164.00
10.000.512.51210 Salaries Admin. Support (25% Hayden)	24,780.00	12,044.68	11,248.00
10.000.512.51211 Health Insurance Stipend - Admin. Support	4,538.00	2,131.83	2,000.00
10.000.512.51212 FICA (Social Security) - Admin. Support	1,829.00	830.64	838.00
10.000.512.51213 Medicare - Admin. Support	426.00	195.49	196.00
10.000.512.51214 FUTA(Federal Unemployment Tax)-Admin. Support	238.00	10.50	105.00
10.000.512.51215 Retirement - Admin. Support	3,378.00	3,191.14	1,568.00
10.000.512.51216 Life Insurance - Admin. Support	156.00	124.05	69.00
10.000.512.51240 Overtime - Admin. Support(100% Hayden)	850.00	656.17	250.00
10.000.512.52400 Workers Comp	1,698.00	1,698.00	1,698.00
10.000.512.54000 Travel	2,500.00	1,175.38	2,500.00
10.000.512.54001 Conferences	3,000.00	0.00	2,000.00
10.000.512.54110 Telephone-Cell	500.00	0.00	0.00
10.000.512.54111 Telephone	400.00	319.92	550.00
10.000.512.54520 Auto Insurance	600.00	0.00	600.00
10.000.512.55100 Office Supplies	1,000.00	778.15	3,000.00
10.000.512.55200 Operating Supplies	500.00	139.93	500.00
10.000.512.55210 Vehicle Supplies	500.00	1,749.89	1,500.00
10.000.512.55211 Fuel	500.00	189.36	1,000.00
10.000.512.55300 Legislative Rural County Days	2,500.00	1,314.55	2,000.00
10.000.512.55400 Dues and Publications	600.00	130.95	200.00
Total City Manager	**132,213.00**	**79,394.95**	**115,828.00**
Finance			

10.000.513.51200 Salaries (40% Dave, 25% Elaine, 25% Ginger)	42,399.00	31,017.58	44,305.00
10.000.513.51201 Health Insurance Stipend	7,200.00	4,946.11	7,200.00
10.000.513.51202 FICA (Social Security Taxes)	3,076.00	1,943.09	3,225.00
10.000.513.51203 Medicare	720.00	454.45	755.00
10.000.513.51204 FUTA (Federal Unemployment Tax)	378.00	286.33	378.00
10.000.513.51205 Retirement	5,779.00	2,304.97	6,107.00
10.000.513.51206 Life Insurance	246.00	68.27	246.00
10.000.513.51207 Salary System Conversion Expense	283.00	282.14	0.00
10.000.513.51240 Overtime (25% Elaine & 25% Ginger)	1,000.00	953.52	500.00
10.000.513.52400 Workers Comp	4,051.00	2,847.25	4,000.00
10.000.513.53200 Contractual - Audit	49,611.00	34,100.00	49,611.00
10.000.512.53402 Annual Federal Grant (SAM) Fee	599.00	599.00	599.00
10.000.513.53403 Annual Code Of Ordinance Subscription	1,080.00	1,134.00	1,134.00
10.000.513.53404 Contracted Services-New River Tech. MIS	16,677.00	12,963.75	17,000.00
10.000.513.53405 Annual TextmyGov Communications Expense	567.00	566.67	567.00
10.000.513.53406 Annual Accufund Accounting Software Sub.	4,062.00	4,061.45	4,062.00
10.000.513.53407 Contracted Services (Website-Nathan)	1,500.00	1,500.00	1,500.00
10.000.513.53408 Contract Services - Employee Drug Testing	600.00	475.00	600.00
10.000.513.53409 Maintenance Contract Copy Machine	1,600.00	1,332.12	1,600.00
10.000.513.54000 Travel	500.00	0.00	200.00
10.000.513.54001 Conferences	1,500.00	0.00	1,500.00
10.000.513.54110 Telephone-C	4,000.00	2,262.41	4,000.00
10.000.513.54111 Telephone	740.00	644.27	740.00
10.000.513.54112 City Hall Internet Service	0.00	1,873.00	2,500.00
10.000.513.54120 Postage	1,600.00	1,041.26	1,600.00
10.000.513.54130 Postage Machine Lease	500.00	135.00	300.00
10.000.513.54300 Utilities-City Hall	7,000.00	3,516.24	4,500.00
10.000.513.54510 Insurance - General Liability	5,530.00	5,814.36	5,815.00
10.000.513.54515 Insurance - City Hall Building	4,968.00	4,967.76	4,968.00
10.000.513.54530 Insurance - Bond Liability	285.00	0.00	0.00
10.000.513.54600 Repairs and Maintenance	500.00	0.00	250.00
10.000.513.54910 Legal Advertising	7,700.00	2,290.10	7,000.00
10.000.513.54911 Advertising	3,753.00	2,011.18	3,753.00
10.000.513.55100 Office Supplies	8,000.00	4,280.51	7,000.00
10.000.513.55200 Operating supplies	6,000.00	4,323.13	6,000.00
10.000.513.55300 ADP Payroll System Up-date Expense	834.00	833.34	0.00
10.000.513.55400 Dues and Publications	100.00	52.00	100.00

10.000.513.56400 Capital Outlay - City Hall	10,000.00	1,305.00	10,000.00
Total Finance	**204,938.00**	**137,185.26**	**203,615.00**
Legal			
10.000.514.53110 Annual Municipal Legal Fees-States Attorney	200.00	200.00	200.00
10.000.514.53102 Legal	59,800.00	29,490.70	54,000.00
10.000.514.53115 Legal Litigation Fees	0.00	480.00	1,000.00
Total Legal	**60,000.00**	**30,170.70**	**55,200.00**
Planning and Zoning			
10.000.515.53102 Planning and Zoning Expense: NCFRPC	7,000.00	5,250.00	7,000.00
Total Planning and Zoning	**7,000.00**	**5,250.00**	**7,000.00**
Elections			
10.000.519.55200 Operating Expense - Elections	0.00	0.00	5,000.00
Total Elections	**0.00**	**0.00**	**5,000.00**
Law Enforcement			
10.000.521.53401 Contractual - Union County Sheriff	50,000.00	50,000.00	50,000.00
10.000.521.53500 Contractual - Union County EMS (Fire Protection)	25,000.00	25,000.00	25,000.00
Total Law Enforcement	**75,000.00**	**75,000.00**	**75,000.00**
Code Enforcement			
10.000.523.51200 Salaries (100% Lyn Williams)	16,000.00	11,696.10	16,000.00
10.000.523.51202 FICA (Social Security Taxes)	992.00	724.89	992.00
10.000.523.51203 Medicare	232.00	169.49	232.00
10.000.523.51204 FUTA (Federal Unemployment Tax)	420.00	38.28	420.00
10.000.523.53100 Professional Services - Magistrate	2,500.00	2,610.00	4,000.00
10.000.523.55200 Operating Supplies	100.00	0.00	100.00
Total Code Enforcement	**20,244.00**	**15,238.76**	**21,744.00**
Crossing Guards			
10.000.529.51230 PT Salaries (100% all 4 Employees)	20,880.00	17,257.10	19,296.00
10.000.529.51232 PT FICA (Social Security Taxes)	1,295.00	1,059.54	1,197.00
10.000.529.51233 PT Medicare	303.00	247.80	280.00
10.000.529.51234 PT FUTA (Federal Unemployment Taxes)	2,100.00	108.02	1,680.00
10.000.529.51235 PT Retirement	2,846.00	1,154.08	2,631.00
10.000.529.52400 Workers Comp	170.00	85.00	170.00
10.000.529.55200 Operating	250.00	0.00	200.00
10.000.529.55202 Safety Supplies	500.00	0.00	500.00
Total Crossing Guards	**28,344.00**	**19,911.54**	**25,954.00**
Cemetery			
10.000.539.53000 Cemetery Expenses	1,000.00	1,145.00	1,000.00

10.000.539.53001 Cemetery Tree Removal	0.00	1,600.00	0.00
Total Cemetery	**1,000.00**	**2,745.00**	**1,000.00**
Public Works			
10.000.541.51200 Salaries (100% Cal and 100% Whitehead - 40% Mike)	97,727.00	58,965.40	101,293.00
10.000.541.51201 Health Insurance Stipend	19,200.00	10,461.62	19,200.00
10.000.541.51202 FICA (Social Security Taxes)	8,025.00	3,842.41	7,614.00
10.000.541.51203 Medicare	1,748.00	852.95	1,799.00
10.000.541.51204 FUTA (Federal Unemployment Taxes)	1,008.00	119.01	1,008.00
10.000.541.51205 Retirement	16,416.00	5,837.61	14,120.00
10.000.541.51206 Life Insurance	656.00	409.58	656.00
10.000.541.51240 Overtime Salaries (100% Cal & 100% Whitehead)	2,000.00	992.07	1,300.00
10.000.541.51250 On Call Salaries (100% Cal & 100% Whitehead)	1,200.00	866.80	1,000.00
10.000.541.52400 Workers Comp	1,415.00	707.50	1,200.00
10.000.541.54110 Telephone - C	0.00	0.00	0.00
10.000.541.54111 Telephone	100.00	0.00	100.00
10.000.541.54310 Street Lights	52,500.00	40,439.30	52,500.00
10.000.541.54330 Traffic Signals Electricity	2,400.00	1,586.07	2,400.00
10.000.541.54520 Auto Insurance	1,633.00	1,632.80	1,633.00
10.000.541.54521 Insurance-Public Works Building	3,864.00	4,021.68	4,022.00
10.000.541.54522 Insurance-Public Works Generator	195.00	0.00	0.00
10.000.541.54600 Traffic Signal Maintenance	4,500.00	1,015.28	3,000.00
10.000.541.54603 Repairs and Maintenance-Street Equipment (PW)	4,000.00	5,183.79	7,000.00
10.000.541.54610 General Maintenance - Public Works Building	5,000.00	983.66	3,000.00
10.000.541.54625 Fire Extinguisher Annual Maintenance	100.00	0.00	0.00
10.000.541.55200 Operating	10,000.00	4,006.05	8,000.00
10.000.541.55202 Safety Supplies	500.00	645.88	750.00
10.000.541.55203 Security Camera Expense	750.00	0.00	0.00
10.000.541.55204 Appraisal Expense	1,500.00	1,500.00	0.00
10.000.541.55205 Survey Expense	2,950.00	2,950.00	0.00
10.000.541.55210 Vehicle Supplies	6,000.00	3,876.47	6,000.00
10.000.541.55211 Fuel	16,000.00	11,749.77	15,500.00
10.000.541.55220 Uniforms/Shoe Allowance	1,200.00	0.00	1,200.00
10.000.541.55300 Street Maintenance	8,000.00	2,514.82	7,000.00
10.000.541.55301 Street Repair	3,000.00	1,448.44	3,000.00
10.000.541.56400 Capital Outlay	3,583.00	0.00	0.00
Total Public Works	**277,170.00**	**166,608.96**	**264,295.00**
Animal Control			

10.000.562.54001 Education and Training	0.00	0.00	0.00
10.000.562.54520 Auto Insurance	0.00	0.00	0.00
10.000.562.54600 Repair and Maintenance (Animal Shelters)	2,000.00	15.10	2,000.00
10.000.562.55200 Operating Supplies (Feed, Ect.)	400.00	257.82	500.00
10.000.562.55210 Vehicle supplies	0.00	0.00	0.00
10.000.562.55211 Fuel	0.00	0.00	0.00
Total Animal Control	**2,400.00**	**272.92**	**2,500.00**
Mosquito Control (100% Bridgett)			
10.000.563.51220 OPS Salaries	2,000.00	55.00	2,000.00
10.000.563.51222 OPS FICA (Social Security Taxes)	124.00	0.00	124.00
10.000.563.51223 OPS Medicare	29.00	4.21	29.00
10.000.563.51224 OPS FUTA	420.00	12.89	420.00
10.000.563.54000 Mosquito Control Travel	268.00	267.65	268.00
10.000.563.54001 Education/Training and Certification	500.00	489.11	490.00
10.000.563.54520 Auto Insurance	668.00	668.00	668.00
10.000.563.54521 Auto GPS Equipment	0.00	0.00	1,200.00
10.000.563.55200 Operating Supplies	5,000.00	50.75	5,000.00
Total Mosquito Control	**9,009.00**	**1,547.61**	**10,199.00**
Parks and Recreation			
10.000.572.51200 Salaries (100% Brand)	31,200.00	22,849.34	32,136.00
10.000.572.51201 Health Insurance Stipend	8,000.00	5,515.93	8,000.00
10.000.572.51202 FICA (Social Security)	2,586.00	1,545.59	2,656.00
10.000.572.51203 Medicare	606.00	361.01	622.00
10.000.572.51204 FUTA (Federal Unemployment Tax)	420.00	61.73	420.00
10.000.572.51205 Retirement	4,594.00	1,946.37	4,748.00
10.000.572.51206 Life Insurance	273.00	68.28	273.00
10.000.572.51230 PT Salaries(Week-End Garbage, Open/Closing Parks) (100% Foreman)	11,700.00	6,217.50	9,000.00
10.000.572.51232 PT FICA (Social Security)	726.00	385.51	558.00
10.000.572.51233 PT Medicare	170.00	91.06	131.00
10.000.572.51234 PT FUTA (Federal Unemployment Tax)	420.00	24.14	420.00
10.000.572.51235 PT Retirement	1,595.00	199.34	1,227.00
10.000.572.51240 Overtime Salaries (100% Brand)	1,200.00	1,001.28	1,200.00
10.000.572.51250 On Call Salaries (100% Brand)	1,620.00	1,081.60	1,500.00
10.000.572.52400 Workers Comp	566.00	283.00	566.00
10.000.572.53401 Contractual - Security	1,600.00	200.00	600.00
10.000.572.53402 Union County Historical Society	5,400.00	5,400.00	5,000.00
10.000.572.53403 Annual Elevator Contract T/G Bldg. (Semi-Annual)	1,015.00	2,059.60	2,060.00

10.000.572.53404 Security/Fire Monitoring Services	400.00	186.00	400.00
10.000.572.53405 Parks And Recreation Abatement Reimbursement	1,300.00	1,300.00	0.00
10.000.572.54110 Telephone-Cell	5,030.00	3,002.15	4,030.00
10.000.572.54111 Telephone	100.00	0.00	0.00
10.000.572.54112 Internet	500.00	837.21	1,200.00
10.000.572.54300 Utilities - Lakeside Park	3,500.00	304.47	1,000.00
10.000.572.54301 Utilities - Westside Park	1,000.00	466.26	800.00
10.000.572.54302 Utilities - Fletcher Myers Park	1,200.00	864.73	1,200.00
10.000.572.54320 Utilities - Community Center	9,746.00	6,079.72	9,746.00
10.000.572.54340 Utilities - Townsend/Green Bldg	3,500.00	2,131.50	3,500.00
10.000.572.54350 Utilities - Splash Park	2,800.00	2,019.51	2,800.00
10.000.572.54511 Insurance - Commmunity Center	7,176.00	7,175.92	7,176.00
10.000.572.54512 Insurance - Splash Park	1,420.00	1,419.44	1,420.00
10.000.572.54513 Insurance - Townsend/Green Building	7,334.00	7,649.08	7,650.00
10.000.572.54514 Insurance - Lakeside Park Structures	3,549.00	3,548.64	3,549.00
10.000.572.54515 Insurance - Union Depot	1,656.00	1,656.00	1,656.00
10.000.572.54516 Insurance - Historical Building	266.00	0.00	0.00
10.000.572.54520 Auto Insurance	483.00	0.00	483.00
10.000.572.54600 Repairs & Maintenance -Lake Side Park	9,000.00	3,550.50	5,000.00
10.000.572.54601 Repairs & Maintenance - West Side Park	2,000.00	1,028.46	2,000.00
10.000.572.54602 Repairs & Maintenance - Fletcher Myers Park	2,000.00	538.58	2,000.00
10.000.572.54620 Repairs & Maintenance - Community Center	3,000.00	3,531.04	2,000.00
10.000.572.54621 Repairs & Maintenance - T/G Building	10,000.00	705.80	5,000.00
10.000.572.54622 Repairs & Maintenance - Splash Park	8,000.00	0.00	8,000.00
10.000.572.54623 Repairs & Maintenance - City Hall	5,000.00	3,450.99	25,000.00
10.000.572.54624 Repairs & Maintenance - Union Depot	750.00	172.94	500.00
10.000.572.54625 Fire Extinguisher Annual Maintenance	500.00	0.00	500.00
10.000.572.54650 Repairs & Maintenance Natural Disaster	23,461.00	0.00	0.00
10.000.572.55200 Operating supplies	3,000.00	2,504.30	4,500.00
10.000.572.55205 Chlorine/Supplies for Splash Park	500.00	0.00	500.00
10.000.572.55206 Health Certificate forSplash Park	125.00	125.00	125.00
10.000.572.55210 Vehicle supplies	200.00	461.00	600.00
10.000.572.55211 Fuel	2,800.00	1,632.33	2,800.00
10.000.572.55220 Uniforms/Shoe Allowance	600.00	0.00	600.00
10.000.572.55230 Weed Control	1,000.00	0.00	1,000.00
10.000.572.58101 Annual Dues-North Florida Trail Association	1,000.00	0.00	1,000.00
10.000.572.58200 July 4th Festival BPG	5,000.00	5,000.00	5,000.00

10.000.572.58210 Christmas Festivities BPG	3,000.00	0.00	6,000.00
10.000.572.58211 Christmas Parade Award Expense	450.00	450.00	450.00
10.000.572.58240 Union County Recreation Department	5,000.00	0.00	5,000.00
10.000.572.58301 Employee Appreciation (Recycling)	2,000.00	1,873.80	2,800.00
10.000.572.58400 NEFLC Host Expenses	6,343.00	6,292.40	6,500.00
10.000.572.58401 $125 Deposit Refund(Building/Key Rental)	4,500.00	3,500.00	4,500.00
10.000.572.58402 Rental Refund - Community Center	2,090.00	1,385.00	0.00
10.000.572.58404 Open Ck Account-T/G Grant26HSC.100.002	100.00	100.00	0.00
Total Parks and Recreation	**226,070.00**	**124,234.05**	**209,102.00**
Transfer To Utilities			
10.000.581.51300 Transfer to Water (Hydrant Safety Inspection)	0.00	0.00	0.00
10.000.581.51301 Transfer to Waste Water	0.00	0.00	0.00
10.000.581.51302 Transfer to Fund 73 Streeets and Roads	0.00	0.00	3,355.00
Total Transfer to Utilities	**0.00**	**0.00**	**3,355.00**
Total Expenditures	**1,147,438.00**	**715,508.47**	**1,104,313.00**
Revenue over (Expenditures)	**0.00**	**143,158.18**	**0.00**

WATER FUND 20	**FY 24/25 Second Revised Approved Budget Effective 4/1/2025**	**Actual Rev./Expenditures 5/27/2025**	**Work in Progress FY 2025/26 Budget Projection Effective 10/1/2025**
REVENUES			
20.343.000.43100 Water Use Charges	370,794.00	270,801.05	361,068.00
20.343.000.43102 Water Readiness Fee - RMC	25,000.00	16,250.00	30,000.00
20.343.000.43110 Tap and Connection	3,000.00	1,600.00	3,000.00
20.343.000.43120 Service Reconnection/Late Fees	15,000.00	17,335.84	20,000.00
20.343.000.43130 NSF Fees (Non Sufficient Funds)	600.00	1,025.95	1,200.00
20.343.000.43140 Interest Income	0.00	0.00	0.00
20.343.000.43150 Miscellaneous Revenue	100.00	50.00	100.00
20.343.000.43155 Misc. Meter Sale Revenue	0.00	1,380.00	0.00
20.382.000.41510 Ins. Reimb. for Natural Disaster Relief	31,823.00	31,822.44	0.00
20.382.000.41511 Loan From WW to Water (SR121 Repair Litigation)	67,841.00	67,841.00	0.00
20.382.000.41512 Resolution of Lietigation-WW Gay (SR 121 Repair Litegation)	0.00	0.00	67,841.00
Total Revenues	**514,158.00**	**408,106.28**	**483,209.00**
EXPENSES			

20.000.533.51200 Salaries (25% Elaine, 25% Ginger, 20% Jason, 50% Puni, 100% Mallard)	89,170.00	83,172.32	92,826.00
20.000.533.51201 Health Insurance Stipend	17,600.00	15,882.50	17,600.00
20.000.533.51202 FICA (Social Security Tax)	6,620.00	4,981.74	7,343.00
20.000.533.51203 Medicare	1,549.00	1,282.71	1,718.00
20.000.533.51204 FUTA (Federal Unemployment Tax)	924.00	130.31	924.00
20.000.533.51205 Retirement	12,154.00	5,499.38	13,693.00
20.000.533.51206 Life Insurance	601.00	423.25	601.00
20.000.533 51210 Admin. Salaries (10% Kim, 25% Hayden, 20% Dave, 30% Vacant)	44,554.00	17,785.28	50,649.00
20.000.533.51211 Admin. Salaries Health Stipend	5,954.00	2,215.39	6,800.00
20.000.533.51212 Admin. Salaries FICA (Social Security)	3,135.00	1,098.55	3,578.00
20.000.533.51213 Admin. Salaries Medicare	733.00	256.85	837.00
20.000.533.51214 Admin. Salaries FUTA (Federal Unemployment Tax)	313.00	12.61	357.00
20.000.533.51215 Admin. Salaries Retirement	7,938.00	2,567.74	8,859.00
20.000.533.51216 Admin. Salaries Life	203.00	103.53	203.00
20.000.533.51240 Overtime Salaries (Elaine 25%, Ginger 25%, Jayce 50%, Mallard 100%)	6,000.00	4,696.20	4,000.00
20.000.533.51250 On Call Salaries (Jayce 50%, Mallard 100%)	1,750.00	1,542.80	2,000.00
20.000.533.52400 Workers Comp	593.00	592.50	593.00
20.000.533.53120 Water Testing	18,000.00	11,179.08	15,000.00
20.000.533.53130 Drinking Water Annual Operating Fee	2,000.00	0.00	2,000.00
20.000.533.53200 Audit	17,980.00	0.00	15,000.00
20.000.533.53401 Contracted Security	1,000.00	0.00	0.00
20.000.533.53405 Annual Text My Gov Communications Expense	567.00	566.67	567.00
20.000.533.53409 Maintenance Contract (Copy Machines)	500.00	901.72	1,500.00
20.000.533.54000 Travel	500.00	0.00	500.00
20.000.533.54001 Training	1,000.00	0.00	1,000.00
20.000.533.54110 Telephone - Cell	1,200.00	2,116.57	3,000.00
20.000.533.54111 Telephone	1,000.00	1,039.76	1,400.00
20.000.533.54120 Postage	500.00	953.83	1,500.00
20.000.533.54340 Electricity - Utility Building	2,400.00	2,567.34	3,100.00
20.000.533.54350 Electricity - Water Plant	19,000.00	13,922.39	19,000.00
20.000.533.54510 Insurance - General Liability	5,530.00	6,389.91	6,400.00
20.000.533.54516 Insurance - Water Property	13,248.00	13,247.96	13,250.00
20.000.533.54520 Insurance - Auto	1,262.00	1,261.76	1,262.00
20.000.533.54530 Insurance Bond	285.00	0.00	0.00
20.000.533.54600 Maintenance - Buildings	1,650.00	205.83	650.00
20.000.533.54610 Maintenance - Equipment	12,500.00	2,145.40	7,500.00
20.000.533.54620 Maintenance - Water Lines	30,000.00	26,887.74	35,850.00

20.000.533.54630 Maintenance - Water Tower (Annual)	12,100.00	12,811.99	12,812.00
20.000.533.54633 Maintenance SR 231 Repair (WW Gay Litigation)	67,841.00	70,252.32	0.00
20.000.533.54640 Annual Fire Hydrant Insp. Exp.	7,210.00	0.00	7,210.00
20.000.533.54650 R & M Natural Disaster	31,823.00	0.00	0.00
20.000.533.55200 Operating supplies	10,000.00	8,005.49	10,000.00
20.000.533.55205 Chlorine Supplies	18,000.00	5,688.06	10,000.00
20.000.533.55210 Vehicle supplies	300.00	5.10	250.00
20.000.533.55211 Fuel	7,200.00	2,105.21	3,000.00
20.000.533.55220 Uniform/Shoe Allowance	600.00	0.00	600.00
20.000.533.55300 ADP Payroll System Update Exp.	0.00	833.34	0.00
20.000.533.55400 Dues & Subscriptions	2,000.00	275.00	500.00
20.000.533.56400 Capital Outlay	557.00	0.00	5,000.00
20.000.533.59160 DWSRF 630110 Water Meter Planning Phase Loan Interest Expense	0.00	0.00	411.00
20.000.533.59161 DWSRF 630110 Water Meter Planning Phase Loan Principle Expense	0.00	0.00	5,364.00
20.000.533.59162 DWSRF 630111 Water Meter Loan Int. Exp.	1,700.00	0.00	1,531.00
20.000.533.59163 DWSRF 630111 Water Meter Loan Principal	6,200.00	0.00	6,271.00
20.000.533.59165 Transfer to Wastewater Repayment of Loan Litigation	0.00	0.00	67,841.00
20.000.533.59200 Restricted-Pledged Debt Exp.	15,700.00	0.00	11,359.00
20.000.533.59300 Capital Items	3,014.00	0.00	0.00
Total Expenses	**514,158.00**	**325,606.13**	**483,209.00**
Net Operating Income (Loss)	**0.00**	**82,500.15**	**0.00**

WASTEWATER FUND 30	**FY 24/25 Second Revised Approved Budget Effective 4/1/2025**	**Actual Rev./Expenditures 6/30/2025**	**Work in Progress FY 2025/26 Budget Projection Effective 10/1/2025**
REVENUES			
30.369.000.43100 Wastewater Use Charge	355,719.00	381,901.30	408,000.00
30.369.000.43101 Waste Water Use Charge - RMC	936,890.00	609,730.80	1,044,000.00
30.369.000.43110 Tap and Connection Fees	5,000.00	2,800.00	4,000.00
30.369.000.43120 Service Reconnection/Late Fees	15,000.00	7,789.58	10,000.00
30.369.000.43130 NSF Fees (Non Sufficient Funds)	100.00	0.00	100.00
30.369.000.43140 Interest Income	630.00	2,593.95	500.00
30.369.000.43150 Miscellaneous	2,500.00	0.00	500.00
30.369.000.43155 Capital Outlay Fund 35 Revenue	108,700.00	108,700.00	0.00
30.369.000.43156 Fund 34 Revenue Transfer from prior Yr (23/24)	34,600.00	34,600.00	0.00

30.369.000.43160 Loan Reimmursement from Water (SR 121-WW Gay)	0.00	0.00	67,841.00
30.382.000.41510 Ins. Reimb. for Natural Disaster Relief	18,726.00	18,726.00	0.00
Total Revenues	**1,477,865.00**	**1,166,841.63**	**1,534,941.00**
EXPENSES			
30.000.535.51200 Salaries (25% Elaine, 25% Ginger, 80% Jason, 50% Jayce, 100% Callaway)	147,202.00	108,621.61	173,753.00
30.000.535.51201 Health Insurance Stipend	22,400.00	18,629.40	30,400.00
30.000.535.51202 FICA (Social Security Tax)	10,516.00	6,443.44	13,627.00
30.000.535.51203 Medicare	2,460.00	1,664.18	3,087.00
30.000.535.51204 FUTA (Federal Unemployment Tax)	1,596.00	185.87	1,596.00
30.000.535.51205 Retirement	17,345.00	7,032.44	23,683.00
30.000.535.51206 Life Insurance	765.00	327.75	0.00
30.000.535.51210 Admin. Salary (20% Kim, 25% Hayden, 20% Dave, 30% Vacant)	53,479.00	24,307.60	59,842.00
30.000.535.51211 Admin. Health Insurance Stipend	6,754.00	2,799.88	7,600.00
30.000.535.51212 Admin. FICA (Social Security)	3,738.00	1,503.04	4,196.00
30.000.535.51213 Admin. Medicare	874.00	334.94	982.00
30.000.535.51214 Admin. FUTA (Federal Unemployment Tax)	355.00	16.81	399.00
30.000.535.51215 Admin. Retirement	11,020.00	4,718.24	11,998.00
30.000.535.51216 Admin. Life Insurance	231.00	121.75	0.00
30.000.535.51220 OPS Salaries	18,000.00	300.00	18,000.00
30.000.535.51222 OPS FICA (Social Security)	1,116.00	18.60	1,132.00
30.000.535.51223 OPS Medicare	261.00	4.35	265.00
30.000.535.51224 OPS FUTA (Federal Unemployment Tax)	420.00	1.80	420.00
30.000.535.51240 Overtime Salaries (25% Elaine, 25% Ginger, 50% Jayce, 100% Callaway)	8,000.00	3,817.27	6,000.00
30.000.535.51250 On Call Salaries (50% Jayce, 100% Callaway)	6,500.00	1,105.60	3,000.00
30.000.535.52400 Workers Comp	1,361.00	1,361.00	1,400.00
30.000.535.53102 Contractual Generator	18,726.00	0.00	18,726.00
30.000.535.53120 Wastewater Testing	18,000.00	12,293.70	20,000.00
30.000.535.53200 Audit	16,000.00	10,000.00	20,000.00
30.000.535.53300 Contractual Operator	3,500.00	1,725.00	3,500.00
30.000.535.53310 Contracted Annual WW Sludge Removal	115,000.00	78,744.94	125,000.00
30.000.535.53401 Contractual Security	1,000.00	0.00	1,000.00
30.000.535.53405 Annual TextmyGov Communications Expense	567.00	566.66	567.00
30.000.535.53409 Maintenance Contract Copy Machines	1,200.00	901.71	1,300.00
30.000.535.54000 Travel	0.00	0.00	500.00
30.000.535.54001 Training	1,500.00	285.00	1,500.00
30.000.535.54110 Telephone - Cell	2,225.00	1,348.87	2,500.00

30.000.535.54111 Telephone	1,840.00	1,056.71	1,600.00
30.000.535.54312 Internet Hot Spot	300.00	602.08	600.00
30.000.535.54120 Postage	2,500.00	1,337.28	2,500.00
30.000.535.54310 Electricity - Lift Station	15,000.00	9,791.23	16,000.00
30.000.535.54320 Electricity - Treatment Plant	75,234.00	38,149.12	75,000.00
30.000.535.54330 Electricity - Sprayfield	15,000.00	8,262.78	15,000.00
30.000.535.54340 Electricity - Utility Building	3,250.00	2,553.08	4,000.00
30.000.535.54510 Insurance - General Liability	7,753.00	7,752.28	8,000.00
30.000.535.54513 Insurance - WW Property - 11th Street	0.00	0.00	0.00
30.000.535.54517 Insurance - WW Property - RMC Plant	35,170.00	35,169.52	37,000.00
30.000.535.54518 Insurance - Sprayfield	1,816.00	0.00	0.00
30.000.535.54519 Insurance - Lift Stations	7,097.00	0.00	7,097.00
30.000.535.54520 Insurance - Auto	3,860.00	3,859.44	3,860.00
30.000.535.54530 Insurance - Bond Liability	380.00	0.00	0.00
30.000.535.54600 Maintenance - Building	2,000.00	0.00	2,000.00
30.000.535.54610 Maintenance - Equipment	50,000.00	15,502.25	50,000.00
30.000.535.54615 R&M/Replace WW Motors	50,000.00	25,019.89	50,000.00
30.000.535.54620 Maintenance - WW Lines	10,642.00	12,833.08	25,000.00
30.000.535.54630 Maintenance - WW Treatment Plant	35,000.00	35,364.15	70,000.00
30.000.535.54631 Maintenance - Plant Electrical	2,000.00	134.85	2,000.00
30.000.535.54632 Easement HUD-WW Lift Station	250.00	250.00	0.00
30.000.535.54633 Maintenance SR231 Repair(WW-GAY) - Pending litigation	71,818.00	0.00	0.00
30.000.535.54640 Maintenance - Sprayfield	20,200.00	7,489.63	20,000.00
30.000.535.54650 Repair & Maintenance Natural Disaster	18,726.00	0.00	0.00
30.000.535.54655 Grant Match to WW/Special Fund #22--NR	50,000.00	50,000.00	0.00
30.000.535.54666 Customer Reimb. Expense	397.00	396.97	0.00
30.000.535.54910 Legal Ads	1,000.00	667.33	1,000.00
30.000.535.54911 Advertising	500.00	312.93	500.00
30.000.535.54920 Misc. Expense	500.00	63.80	1,000.00
30.000.535.55200 Operating supplies	15,000.00	7,115.43	15,000.00
30.000.535.55201 Safety Supplies	2,000.00	0.00	2,000.00
30.000.535.55202 Locator Expense	0.00	28.47	500.00
30.000.535.55205 Chlorine Supplies	20,000.00	12,297.84	20,000.00
30.000.535.55210 Vehicle supplies	1,000.00	1,222.79	1,500.00
30.000.535.55211 Fuel	15,000.00	9,171.66	15,000.00
30.000.535.55220 Uniforms/Shoe Allowance	600.00	0.00	600.00
30.000.535.55300 ADP Payroll System Upgrade Exp.	834.00	833.32	0.00

30.000.535.56400 Capital Outlay - Tractor	28,450.00	0.00	0.00	
30.000.535.56401 Capital Outlay - Vehicles	37,650.00	37,649.50	44,000.00	
30.000.535.56402 Capital Outlay for Fund 35 Equipment	111,434.00	111,433.64	0.00	
30.000.535.56403 Capital Outlay - Wastewater Line Locator Equipment	0.00	0.00	30,000.00	
30.000.535.59120 Tractor/Mower DLP Bank Loan Principle	16,500.00	8,843.21	12,400.00	
30.000.535.59121 Tractor/Mower DLP Bank Loan Interest	10,054.00	6,633.82	8,000.00	
30.000.535.59130 WWT 1998 Bond Interest (August-Annual)	28,935.00	0.00	27,225.00	
30.000.535.59131 WWT 1998 Bond Principal (August-Annual)	38,000.00	0.00	39,000.00	
30.000.535.59160 WWSRF Loan - CW630100 (3) - Interest (.310% & 0.00%)	562.00	266.54	495.00	
30.000.535.59161 WWSRF Loan - CW630100 (3) - Principal	8,465.00	1,812.68	21,854.00	
30.000.535.59162 CWSRF Loan - WW630100 (3) - GAA/Service Fee	20,470.00	9,342.25	495.00	
30.000.535.59170 Loan to Fund 20(Water) SR 121 WW Gay Repair Expense	0.00	67,841.00	0.00	
30.000.535.59175 Reserve for Future Expansion WWTP	129,067.00	0.00	333,742.00	
30.000.535.59200 Restricted: Pledged Debt Coverage	19,500.00	0.00	15,000.00	
Total Expenditures	**1,477,865.00**	**820,242.00**	**1,534,941.00**	
Net Operating Income (Loss)	**0.00**	**346,599.63**	**0.00**	

SPECIAL PROJECT FUNDS - GRANTS

DEP Grant WG-088 Fund 31 ($29,600,000.00)	**Grant Balance 10/01/2025**	**Rev/Exp YTD FY25/26**	**Grant Balance 9/30/26**	
REVENUES				
31.334.000.43500 Grant Revenue Pre-Construction Expense ($613,100) #WG-088	0.00	0.00		No Expenditres
31.334.000.43501 Grant Revenue-Engineering ($2,190,500) #WG-088	2,190,500.00	0.00	2,190,500.00	
31.334.000.43502 Grant Construction Revenue ($26,796,400) #WG088	26,796,400.00	0.00	26,796,400.00	
31.334.000.43508 Revenue for $100 deposit to open account at DLP Bank #WG-088	0.00	0.00	0.00	
Total Revenues	**28,986,900.00**	**0.00**	**28,986,900.00**	
EXPENSES				
31.000.535.54641 Grant Administration and Environmrntal Review #WG-088 (Task1)	0.00	0.00	0.00	
31.000.535.54642 Project Engineering - DEP #WG-088 (TASK2&4)	2,190,500.00	0.00	2,190,500.00	
31.000.535.54643 Construction Grant Expense - DEP #WG-088 (Task 3)	26,796,400.00	0.00	26,796,400.00	
31.000.535.54648 Transfer to Fund 30 - Repaymant of $100 to Open account at DLP Bank	0.00	0.00	0.00	
TOTAL EXPENSE	**28,986,900.00**	**0.00**	**28,986,900.00**	
Excess Revenue Over (Under) Expenditures	**0.00**	**0.00**	**0.00**	

DOT SCOPE GRANT - G2W10 FUND 32 ($283,200) Grant Withdrawn 05/25	**Grant Balance 10/1/2025**	**Rev/Exp YTD FY25/26**	**Grant Balance 9/30/26**	
REVENUES				City Requested

32.334.000.43500 Administrative and Environmental Review #G2W10 ($0)	0.00	0.00	0.00	Grant Withdrawn 04/17/25
32.334.000.43501 Engineering Services (Design and Bidding) Revenue #G2W10 ($56,300)	56,300.00	0.00	0.00	
32.334.000.43502 Construction Grant Revenue #G2W10 ($214,400)	214,400.00	0.00	0.00	
32.334.000.43504 Construction Engineering Inspection Services #G2W10 ($12,500)	12,500.00	0.00	0.00	
32.334.000.43508 Revenue from Fund 10 for $100 deposit to open account at DLP Bank #G2W10	0.00	0.00	0.00	
Total Revenues	**283,200.00**	**0.00**	**0.00**	
EXPENSES				
32.000.535.54641 Grant Administration and Environmental Review	0.00	0.00	0.00	
32.000.535.54642 Project Engineering Expense (Design and Bidding)	56,300.00	0.00	0.00	
32.000.535.54643 Constuction Grant Expense - Scope #G2W10	214,400.00	0.00	0.00	
32.000.535.54644 Construction Engineering Inspection Services	12,500.00	0.00	0.00	
32.000.535.54648 Transfer to Fund 10-Repay $100 to open account at DLP Bank G2W10	0.00	0.00	0.00	
Total Expense	**283,200.00**	**0.00**	**0.00**	
Excess Revenue Over (Under) Expenditures	**0.00**	**0.00**	**0.00**	

WASTEWATER DEP GRANT #WS-005 FUND - 33 ($3,400,000)	**Grant Balance 10/1/2025**	**Rev/Exp YTD FY25/26**	**Grant Balance 9/30/26**	
REVENUES				
33.334.000.43500 Administrative and Environmental Review ($385,000) #WS005	0.00	0.00	0.00	Paid Off - Completed
33.334.000.43501 Engineering Design and Permitting Services Revenue ($2,615,000) #WS005	0.00	0.00	0.00	
33.334.000.43506 Land Acquisition Revenue ($400,000) #WS005	0.00	0.00	0.00	
33.334.000.43508 Revenue for $100 Deposit to Open Account at DLP Bank #WS005	0.00	0.00	0.00	
Total Revenues	**0.00**	**0.00**	**0.00**	
EXPENSES				
33.000.535.54641 Grant Administration and Environmental Review - ($385,000) #WS005	0.00	0.00	0.00	
33.000.535.54642 Project Design and Permitting Expense - ($2,615,000) #WS005	0.00	0.00	0.00	
33.000.535.54646 Land Acquisition Expense ($400,000) #WS005	0.00	0.00	0.00	
33.000.535.54648 Transfer to Fund 30 - Repay $100 to open account at DLP Bank #WS005	0.00	0.00	0.00	
Total Expense	**0.00**	**0.00**	**0.00**	
Excess Revenue Over (Under) Expenditures	**0.00**	**0.00**	**0.00**	

WASTEWATER CDBG GRANT #22-NR FUND - 34 ($750,000)	**Grant Balance 10/1/2025**	**Rev/Exp YTD FY25/26**	**Grant Balance 9/30/26**
REVENUE			
34.334.000.43500 Administration and Environmental Review ($56,000) #22-NR	0.00	0.00	0.00
34.334.000.43501 Engineering Services Revenue Grant ($106,600) #22-NR	66,400.00	0.00	66,400.00
34.334.000.43502 Construction - Sewer Lines Revenue ($537,400) #22-NR	537,400.00	0.00	537,400.00

34.334.000.43505 Matching Funds Revenue from Wastewater Fund 30 ($50,000) #22-NR	50,000.00	0.00	50,000.00	
34.334.000.43508 Transfer $100 from Fund 30 to open Account at DLP Bank #22-NR	100.00	0.00	100.00	
Total Revenue	**653,900.00**	**0.00**	**653,900.00**	
EXPENSES				
34.000.535.54641 Administration and Environmental Review Expense ($56,000) #22-NR	29,000.00	0.00	29,000.00	
34.000.535.54642 Project Engineering Expense ($106,500)	37,400.00	0.00	37,400.00	
34.000.535.54643 Construction Grant Expense ($537,400)	537,400.00	0.00	537,400.00	
34.000.535.54645 Construction Matching from Fund 30 ($50,000)	50,000.00	0.00	50,000.00	
34.000.535.54648 Transfer to Fund 30 - Repay $100 to open account at DLP Bank #22-NR	100.00	0.00	100.00	
Total Expense	**653,900.00**	**0.00**	**653,900.00**	
Excess Revenue Over (Under) Expenditures	**0.00**	**0.00**	**0.00**	

USDA EQUIPMENT GRANT - FUND #35	**Grant Balance 10/1/2025**	**Rev/Exp YTD FY25/26**	**Grant Balance 9/30/26**	
REVENUES				
35.334.000.43500 Administrative and Environmental Review Revenue	$0.00	0.00	0.00	Paid Off - Complete
35.334.000.43501 Engineering Revenue	$0.00	0.00	0.00	
35.334.000.43502 Construction/Equipment Revenue	$0.00	0.00	0.00	
35.334.000.43508 Transfer $100 from Fund 30 to open Checking Account	$100.00	0.00	100.00	
Total Revenues	**$100.00**	**0.00**	**100.00**	
EXPENSES				
35.000.535.54641 Administrative And Environmental Review Expense	$0.00	0.00	0.00	
35.000.535.54642 Engineering Expense	$0.00	0.00	0.00	
35.000.535.54643 Construction/Equipment Expense	$0.00	0.00	0.00	
35.000.535.54648 Transfer to Fund 10 (P&R) to Repay $100 to open Grant Account DLP Bank	$100.00	0.00	100.00	
Total Expenses	**$100.00**	**0.00**	**100.00**	
Net Operating Income (Loss)		**0.00**	**0.00**	

WASTEWATER CDBG GRANT #MT-118 FUND 36 ($3,519,880)	**Grant Balance 10/1/2025**	**Rev/Exp YTD FY25/26**	**Grant Balance 9/30/26**	
REVENUES				
36.334.000.43500 Administration And Environmental Review Revenue ($261,303) #MT118 - GR	261,303.00	0.00	261,303.00	No Expenditures - OK
36.334.000.43501 Engineering Revenue ($622,000) #MT118	622,000.00	0.00	622,000.00	
36.334.000.43502 Construction Revenue ($2,636,577) #MT118	2,636,577.00	0.00	2,636,577.00	
36.334.000.43508 Transfer $100 from Fund 30 to open account at DLP Bank	100.00	0.00	100.00	
Total Revenue	**3,519,980.00**	**0.00**	**3,519,980.00**	
EXPENSES				

36.000.535.54641 Grant Administration and Environmental Review - ($261,303) #MT118 - GR	261,303.00	0.00	261,303.00	
36.000.535.54642 Project Engineering - CDBG Grant - ($622,000)	622,000.00	0.00	622,000.00	
36.000.535.54643 Construction Grant Expense - ($2,636,577)	2,636,577.00	0.00	2,636,577.00	
36.000.535.54648 Transfer to Fund 30 to Repay $100 to open Grant Account	100.00	0.00	100.00	
Total Expenses	**3,519,980.00**	**0.00**	**3,519,980.00**	
Excess Revenue Over(Under) Expenditures	**$0.00**	**0.00**	**0.00**	
WATER CDBG GRANT #LPA-0314 WATER TANK REFURBISH FUND 37 ($875,000)	**Grant Balance 10/1/2025**	**Rev/Exp YTD FY25/26**	**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	0.00	0.00	OK
37.334.000.43501 Project Management (Task 3 - $61,000)	$61,000.00	0.00	61,000.00	
37.334.000.43502 Construction Revenue (Task 4 - $730,000)	$730,000.00	0.00	730,000.00	
37.334.000.43508 Transfer $100 from Fund 20 to open Checking Account	$100.00	0.00	100.00	
Total Revenue	**$791,100.00**	**0.00**	**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	0.00	0.00	
37.000.533.54642 Project Engineering Expense (Task 3 - $61,000)	$61,000.00	0.00	61,000.00	
37.000.533.54643 Project Construction Expense (Task 4 - $730,000)	$730,000.00	0.00	730,000.00	
37.000.533.54648 Transfer to Fund 20 to Repay $100 to open Account at DLP Bank #LPA0314	$100.00	0.00	100.00	
Total Expenses	**$791,100.00**	**0.00**	**791,100.00**	
Excess Revenue Over (Under) Expenditures	**$0.00**	**0.00**	**0.00**	
DOS HISTORICAL GRANT TOWNSEND/GREEN REHABILITATION FUND 39 (#26-HSC) (11/24) - ($49,	**Grant Balance 10/1/2025**	**Rev/Exp YTD FY25/26**	**Grant Balance 9/30/26**	
REVENUE				
39.334.000.43500 Grant Administration and Environmental Review Task 1 ($12,435)	12,435.00	0.00	12,435.00	OK
39.334.000.43501 Project Engineering	0.00	0.00	0.00	
39.334.000.43502 Construction Revenue Task 2 ($12,435), 3 ($12,435), 4 ($12,435)	37,305.00	0.00	37,305.00	
39.334.000.43508 Transfer$100 from GR-P&R to open Checking Account at DLP Bank #26-HSC	100.00	100.00	0.00	
Total Revenue	**49,840.00**	**100.00**	**49,740.00**	
EXPENSES				
39.000.572.54641 Grant Administration	12,435.00	0.00	12,435.00	
39.000.572.54642 Project Engineering Expense	0.00	0.00	0.00	
39.000.572.54643 Construction Expense Task 2 ($12,435), 3 ($12,435), 4 ($12,435)	37,305.00	0.00	37,305.00	
39.000.572.54648 Transfer$100 from GR-P&R to open Checking Account at DLP Bank #26-HSC	100.00	0.00	100.00	
	49,840.00	**0.00**	**49,840.00**	

Excess Revenue Over (Under) Expenditures		100.00	100.00

SOLID WASTE FUND - 40

	FY 24/25 Second Revised Approved Budget Effective 4/1/2025	Actual Rev./Expenditures 6/30/2025	Work in Progress FY 2025/26 Budget Projection Effective 10/1/2025
REVENUES			
40.343.000.44000 Solid Waste Charges	297,000.00	259,007.56	297,000.00
40.343.000.44140 Interest Income	0.00	0.00	0.00
Total Revenues	**297,000.00**	**259,007.56**	**297,000.00**
EXPENSES			
40.000.534.51200 Salaries (25% Elaine, 25% Ginger)	19,552.00	15,470.75	20,139.00
40.000.534.51201 Health Insurance Stipend	4,000.00	2,884.57	4,000.00
40.000.534.51202 FICA (Social Security)	1,461.00	1,060.81	1,528.00
40.000.534.51203 Medicare	342.00	248.14	357.00
40.000.534.51204 FUTA (Federal Unemployment Tax)	210.00	16.55	210.00
40.000.534.51205 Retirement	2,665.00	1,083.12	2,813.00
40.000.534.51206 Life Insurance	137.00	40.98	0.00
40.000.534.51210 SW Admin. Salaries (10% Kim, 25% Hayden, 20% Dave)	26,957.00	20,861.37	32,524.00
40.000.534.51211 SW Admin. Health Insurance Stipend	3,554.00	2,661.53	4,400.00
40.000.534.51212 SW Admin. FICA (Social Security)	1,895.00	1,181.99	2,305.00
40.000.534.51213 SW Admin. Medicare	443.00	276.39	539.00
40.000.534.51214 SW Admin. FUTA (Federal Unemployment Tax)	187.00	28.69	231.00
40.000.534.51215 SW Admin. Retirement	5,539.00	1,890.48	6,388.00
40.000.534.51216 SW Admin. Life Insurance	121.00	69.41	121.00
40.000.534.51250 SW Overtime Salaries (25% Elaine, 25% Ginger, 25% Hayden)	1,200.00	1,609.67	750.00
40.000.534.53400 Contracted Services - GFL	212,453.00	136,528.37	207,745.00
40.000.534.53409 Maintenance Contract (Copy Machine)	1,250.00	471.57	1,250.00
40.000.534.54120 Postage	1,500.00	708.75	1,500.00
40.000.534.55300 Transfer to Fund 72 Streets and Roads (Road Repairs)	8,347.00	8,347.00	5,000.00
Total Expenses	**297,000.00**	**195,440.14**	**297,000.00**
Net Operating Income (Loss)	**0.00**	**63,567.42**	**0.00**

	FY 24/25 Second	Actual	Work in Progress FY 2025/26

DOWNTOWN REDEVELOPMENT FUND 65	Revised Approved Budget Effective 4/1/2025	Rev./Expenditures 6/30/2025	Budget Projection Effective 10/1/2025
REVENUES			
65.311.000.41001 Ad Valorem Taxes	28,255.00	28,254.92	28,255.00
65.361.000.41100 Interest Income	5.00	6.54	8.00
Total Revenues	**28,260.00**	**28,261.46**	**28,263.00**
EXPENSES			
65.000.580.53200 Audit	1,500.00	0.00	1,500.00
65.000.581.53210 Downtown Revelopment Annual Fees	670.00	670.00	670.00
65.000.581.54630 Downtown Improvements	25,590.00	1,869.00	26,093.00
65.000.581.54631 Lakeside Park Improvements	0.00	0.00	0.00
65.000.581.54632 Whitehead Park Improvements	0.00	0.00	0.00
65.000.581.56410 Capital Improvement Plan CIP Expense	500.00	0.00	0.00
Total Expenses	**28,260.00**	**2,539.00**	**28,263.00**
Net Operating Income (Loss)	**0.00**	**25,722.46**	**0.00**

STREET RESERVE FUND 72	FY 24/25 Second Revised Approved Budget Effective 4/1/2025	Actual Rev./Expenditures 6/30/2025	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)	8,347.00	8,347.00	8,355.00
72.361.000.41100 Interest Income	120.00	88.65	120.00
72.361.000.41502 Streets and Roads Appropriated Fund Balance	0.00	0.00	0.00
Total Revenues	**8,467.00**	**8,435.65**	**8,475.00**
EXPENSES			
72.000.583.56300 Street - Repair	8,347.00	0.00	8,355.00
72.000.583.56400 Sidewalk - Repair	120.00	0.00	120.00
72.000.583.56500 Sidewalk Project	0.00	0.00	0.00
Total Expenses	**8,467.00**	**0.00**	**8,475.00**
Net Operating Income (Loss)	**0.00**	**8,435.65**	**0.00**

Approved 2024-2025 Total Budget	**3,473,188.00**		**3,456,301.00**
	Approved 2nd Revision		Future Approved Budget