

BUDGET SUMMARY
City of Frostproof, Florida Fiscal Year 2025-2026
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF FROSTPROOF ARE 2.7%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

General Fund	6.5530			
ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	ENTERPRISE FUNDS	TOTAL ALL FUNDS
Taxes:	Millage per \$1000			
Ad Valorem Taxes	6.5530 \$	\$ 1,583,919	\$ -	\$ -
Other Taxes	887,559	-	-	887,559
Licenses, Permits, and Fees	953,150	150,000	20,000	1,123,150
Intergovernmental	428,090	-	-	428,090
Charges for Services	220,062	-	2,638,301	2,858,363
Fines and Forfeitures	11,940	-	-	11,940
Miscellaneous	231,831	2,000	25,100	258,931
TOTAL SOURCES	4,316,551	152,000	2,683,401	7,151,952
Transfers	-	-	-	-
Debt Proceeds	-	-	-	-
Fund Balances/Reserves/Net Assets	-	300,000	-	300,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 4,316,551	\$ 452,000	\$ 2,683,401	\$ 7,451,952
EXPENDITURES				
General Government	\$ 884,133	\$ 300,000	\$ -	\$ 1,184,133
Public Safety	1,848,262	100,000	-	1,948,262
Physical Environment	79,178	-	2,223,858	2,303,036
Transportation	445,571	-	-	445,571
Cultural/Recreation	795,595	52,000	-	847,595
Capital Projects	262,850	-	143,911	406,761
Debt Service	962	-	315,632	316,594
TOTAL EXPENDITURES	4,316,551	452,000	2,683,401	7,451,952
Transfers	-	-	-	-
Fund Balances/Reserves/Net Assets	-	-	-	-
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 4,316,551	\$ 452,000	\$ 2,683,401	\$ 7,451,952
The tentative, adopted, and /or final budgets are on file in the City of Frostproof Administrative Office as a public record.				

City of Frostproof, Florida
2026 Budget Summary
All Funds

	001	101	130	150	401	
	General Fund	Impact Fees	ARPA	Latt Maxcy	Utility	Total
Revenues						
Taxes - Ad Valorem	\$ 1,583,919	\$ -	\$ -	\$ -	\$ -	\$ 1,583,919
Taxes - Other	887,559	-	-	-	-	887,559
Licenses, Permits, and Fees	953,150	150,000	-	-	20,000	1,123,150
Intergovernmental	428,090	-	-	-	-	428,090
Charges for Services	220,062	-	-	-	2,638,301	2,858,363
Fines and Forfeitures	11,940	-	-	-	-	11,940
Miscellaneous	231,831	-	-	2,000	25,100	258,931
Total Revenues	4,316,551	150,000	-	2,000	2,683,401	7,151,952
Transfers	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-
Use of Reserves	-	-	300,000	-	-	300,000
Total Revenues & Sources	\$ 4,316,551	\$ 150,000	\$ 300,000	\$ 2,000	\$ 2,683,401	\$ 7,451,952
Expenditures						
General Government	\$ 884,133	\$ -	\$ 300,000	\$ -	\$ -	\$ 1,184,133
Public Safety	1,848,262	100,000	-	-	-	1,948,262
Physical Environment	79,178	-	-	-	2,223,858	2,303,036
Transportation	445,571	-	-	-	-	445,571
Cultural/Recreation	795,595	50,000	-	2,000	-	847,595
Capital Projects	262,850	-	-	-	143,911	406,761
Debt Service	962	-	-	-	315,632	316,594
Total Expenditures	4,316,551	150,000	300,000	2,000	2,683,401	7,451,952
Transfers	-	-	-	-	-	-
Contribution to Reserves	-	-	-	-	-	-
Total Expenditures & Uses	\$ 4,316,551	\$ 150,000	\$ 300,000	\$ 2,000	\$ 2,683,401	\$ 7,451,952

City of Frostproof, Florida
2026 Budget Summary
Total Budget - Comparative

City-Wide Budget	2026 Proposed Budget	2025 Adopted Budget	2024 Actual	2024 Adopted Budget	2023 Actual
Revenues					
Taxes - Ad Valorem	\$ 1,583,919	\$ 1,409,848	\$ 1,347,360	\$ 1,290,652	\$ 1,191,749
Taxes - Other	887,559	840,723	861,039	848,115	873,892
Licenses, Permits, and Fees	1,123,150	954,762	1,274,716	750,068	948,875
Intergovernmental	428,090	1,244,393	2,880,522	745,582	2,968,153
Charges for Services	2,858,363	2,522,183	2,726,627	2,244,268	2,417,932
Fines and Forfeitures	11,940	11,940	12,171	7,404	8,927
Miscellaneous	258,931	240,181	385,347	133,053	265,246
Total Revenues	7,151,952	7,224,030	9,487,781	6,019,142	8,674,774
Transfers	-	339,893	-	-	642,739
Debt Proceeds	-	33,025	33,506	33,506	(29,031)
Use of Reserves	300,000	-	-	4,125	-
Total Revenues & Sources	\$ 7,451,952	\$ 7,596,948	\$ 9,521,287	\$ 6,056,773	\$ 9,288,482
Expenditures					
General Government	\$ 1,184,133	\$ 969,577	\$ 885,668	\$ 1,290,341	\$ 496,489
Public Safety	1,948,262	1,507,253	1,403,588	1,297,033	1,464,967
Physical Environment	2,303,036	2,115,696	1,780,956	1,936,477	1,732,993
Transportation	445,571	421,036	329,556	343,653	312,189
Cultural/Recreation	847,595	848,673	597,552	721,826	559,281
Capital Projects	406,761	737,288	127,677	152,288	207,793
Debt Service	316,594	657,532	312,454	315,152	39,274
Total Expenditures	7,451,952	7,257,055	5,437,451	6,056,770	4,812,986
Transfers	-	339,893	-	-	642,739
Contribution to Reserves	-	-	4,050,330	-	3,861,788
Total Expenditures & Uses	\$ 7,451,952	\$ 7,596,948	\$ 9,487,781	\$ 6,056,770	\$ 9,317,513

City of Frostproof, Florida
2026 Budget Summary
001 - General Fund

001 - GENERAL FUND	2026 Proposed Budget	2025 Adopted Budget	2024 Actual	2024 Adopted Budget	2023 Actual
Revenues					
Taxes - Ad Valorem	\$ 1,583,919	\$ 1,409,848	\$ 1,347,360	\$ 1,290,652	\$ 1,191,749
Taxes - Other	887,559	840,723	861,039	848,115	873,892
Licenses, Permits, and Fees	953,150	934,762	1,043,309	730,068	718,767
Intergovernmental	428,090	744,393	815,507	745,582	426,262
Charges for Services	220,062	220,062	275,412	194,627	238,937
Fines and Forfeitures	11,940	11,940	12,171	7,404	8,927
Miscellaneous	231,831	211,022	334,382	114,773	229,835
Total Revenues	4,316,551	4,372,750	4,689,180	3,931,221	3,688,368
Transfers	-	-	-	-	-
Debt Proceeds	-	33,025	33,506	33,506	-
Use of Reserves	-	-	-	(95,758)	-
Total Revenues & Sources	\$ 4,316,551	\$ 4,405,775	\$ 4,722,686	\$ 3,868,969	\$ 3,688,368
Expenditures					
General Government	\$ 884,133	\$ 969,577	\$ 568,986	\$ 1,290,341	\$ 496,489
Public Safety	1,848,262	1,507,253	1,403,588	1,297,033	1,329,351
Physical Environment	79,178	81,093	63,158	68,426	89,606
Transportation	445,571	421,036	329,556	343,653	312,189
Cultural/Recreation	795,595	848,673	597,102	721,226	515,545
Capital Projects	262,850	237,288	127,677	148,288	207,793
Debt Service	962	962	7,086	-	-
Total Expenditures	4,316,551	4,065,882	3,097,152	3,868,967	2,950,974
Transfers	-	339,893	-	-	-
Contribution to Reserves	-	-	1,592,028	-	737,394
Total Expenditures & Uses	\$ 4,316,551	\$ 4,405,775	\$ 4,689,180	\$ 3,868,967	\$ 3,688,368

City of Frostproof, Florida
 2026 Budget Summary
 101 - Impact Fees

101 - IMPACT FEES	2026 Proposed Budget	2025 Adopted Budget	2024 Actual	2024 Adopted Budget	2023 Actual
Revenues					
Taxes - Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-	-
Licenses, Permits, and Fees	150,000	-	146,724	-	119,633
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	150,000	-	146,724	-	119,633
Transfers	-	-	-	-	-
Debt Proceeds	-	-	-	-	-
Use of Reserves	-	-	-	-	-
Total Revenues & Sources	\$ 150,000	\$ -	\$ 146,724	\$ -	\$ 119,633
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	100,000	-	-	-	34,833
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Cultural/Recreation	50,000	-	-	-	27,205
Capital Projects	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	150,000	-	-	-	62,038
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	146,724	-	57,595
Total Expenditures & Uses	\$ 150,000	\$ -	\$ 146,724	\$ -	\$ 119,633

City of Frostproof, Florida
2026 Budget Summary
130 - ARPA

130 - ARPA	2026 Proposed Budget	2025 Adopted Budget	2024 Actual	2024 Adopted Budget	2023 Actual
Revenues					
Taxes - Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Intergovernmental	-	-	642,209	-	759,603
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	-	11,153	-	9,319
Total Revenues	-	-	653,362	-	768,922
Transfers	-	-	-	-	-
Debt Proceeds	-	-	-	-	-
Use of Reserves	300,000	-	-	-	-
Total Revenues & Sources	\$ 300,000	\$ -	\$ 653,362	\$ -	\$ 768,922
Expenditures					
General Government	\$ 300,000	\$ -	\$ 316,683	\$ -	\$ -
Public Safety	-	-	-	-	100,782
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Cultural/Recreation	-	-	-	-	16,082
Capital Projects	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	300,000	-	316,683	-	116,864
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	336,679	-	652,058
Total Expenditures & Uses	\$ 300,000	\$ -	\$ 653,362	\$ -	\$ 768,922

City of Frostproof, Florida
 2026 Budget Summary
 150 - Latt Maxcy Memorial Library

150 - LATT MAXCY ML	2026 Proposed Budget	2025 Adopted Budget	2024 Actual	2024 Adopted Budget	2023 Actual
Revenues					
Taxes - Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	2,000	-	2,462	600	1,581
Total Revenues	2,000	-	2,462	600	1,581
Transfers	-	-	-	-	-
Debt Proceeds	-	-	-	-	-
Use of Reserves	-	-	-	-	-
Total Revenues & Sources	\$ 2,000	\$ -	\$ 2,462	\$ 600	\$ 1,581
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Cultural/Recreation	2,000	-	450	600	450
Capital Projects	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	2,000	-	450	600	450
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	2,012	-	1,131
Total Expenditures & Uses	\$ 2,000	\$ -	\$ 2,462	\$ 600	\$ 1,581

City of Frostproof, Florida
 2026 Budget Summary
 401/402 - Utility Fund

401/402 - UTILITY FUND	2026 Proposed Budget	2025 Adopted Budget	2024 Actual	2024 Adopted Budget	2023 Actual
Revenues					
Taxes - Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-	-
Licenses, Permits, and Fees	20,000	20,000	20,000	20,000	15,000
Intergovernmental	-	500,000	1,450,290	-	1,754,804
Charges for Services	2,638,301	2,302,121	2,451,215	2,049,641	2,178,995
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	25,100	29,159	37,349	17,680	24,511
Total Revenues	2,683,401	2,851,280	3,958,855	2,087,321	3,973,310
Transfers	-	339,893	-	-	642,739
Use of Reserves	-	-	-	99,883	-
Total Revenues & Sources	\$ 2,683,401	\$ 3,191,173	\$ 3,958,855	\$ 2,187,204	\$ 4,616,049
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	-
Physical Environment:					
Garbage	737,952	721,239	598,161	597,436	542,525
Wastewater	737,637	657,875	574,098	637,636	572,593
Water	646,657	553,877	513,627	530,161	454,109
Stormwater	101,612	101,612	73,611	102,818	74,160
Other/Non-cash	-	-	(41,699)	-	-
Transportation	-	-	-	-	-
Cultural/Recreation	-	-	-	-	-
Capital Projects	143,911	500,000	986,241	4,000	996,427
Debt Service	315,632	656,570	44,710	315,152	49,816
Total Expenditures	2,683,401	3,191,173	2,748,750	2,187,203	2,689,630
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	1,210,105	-	1,926,419
Total Expenditures & Uses	\$ 2,683,401	\$ 3,191,173	\$ 3,958,855	\$ 2,187,203	\$ 4,616,049

Proposed Budget - General Fund (001)

Client: **662461 - City of Frostproof, Florida**
 Engagement: **2025 CFO - City of Frostproof, Florida**
 Period Ending: **9/30/2025**
 Trial Balance: **TB-01 - Fund TB**
 Workpaper: **001 General Fund Budget**
 Fund Level: **Fund Subtype**
 Index: **GOV|GEN**

KEY:
 SBUDGET = 2026 Proposed Budget
 OBUDGET2025 = 2025 Adopted Budget
 1stPP-FINAL 2024 = 2024 Final Actual Amounts
 1stPP-OBUDGET2024 = 2024 Adopted Budget

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024	
Group : [RR-03] Transfers						
Subgroup : [RR-03-02] Transfers Out						
Fund : 001 General Fund						
001.581.51900.90910	OTHER USES - TRANSFERS	0.00	339,893.00	0.00	0.00	One-time utility capital subsidy in PY
Subtotal Fund : 001 Subgroup : [RR-03-02] Transfers Out		<u>0.00</u>	<u>339,893.00</u>	<u>0.00</u>	<u>0.00</u>	
Subtotal All Funds Pr Subtotal [RR-03-02] Transfers Out		<u>0.00</u>	<u>339,893.00</u>	<u>0.00</u>	<u>0.00</u>	
All Funds Presented Group Total [RR-03] Transfers		<u>0.00</u>	<u>339,893.00</u>	<u>0.00</u>	<u>0.00</u>	
Group : [SS-01] Fund Balance						
Subgroup : [SS-01-01] Fund Balance						
Fund : 001 General Fund						
001.241523	APPROP-FIRE ASSESSMENT FEE RESERVE	0.00	0.00	(79,453.58)	0.00	
001.247572	RESERVE FOR COMMUNITY BUILDING	0.00	0.00	(29,001.61)	0.00	
001.271000	FUND BALANCE-UNRESERVED	0.00	0.00	(2,956,143.84)	0.00	
001.271100	FUND BALANCE - UNRES - CURRENT - ADJ TO RES	0.00	0.00	(159,244.12)	0.00	
001.271524	FUND BALANCE-BUILDING PERMITS RESERVE	0.00	0.00	(192,395.32)	0.00	
001.271541	FUND BAL-STREET PAV'G FRM NEW LOCAL OPT G/	0.00	0.00	(778,032.13)	0.00	
Subtotal Fund : 001 Subgroup : [SS-01-01] Fund Balance		<u>0.00</u>	<u>0.00</u>	<u>(4,194,270.60)</u>	<u>0.00</u>	
Subtotal All Funds Pr Subtotal [SS-01-01] Fund Balance		<u>0.00</u>	<u>0.00</u>	<u>(4,194,270.60)</u>	<u>0.00</u>	
Subgroup : [SS-01-99] Appropriated FB (Budget)						
Fund : 001 General Fund						
001.519.51900.92000	CARRY FORWARD FUND BALANCE	0.00	0.00	0.00	95,758.00	
Subtotal Fund : 001 Subgroup : [SS-01-99] Appropriated FB (Budget)		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>95,758.00</u>	
Subtotal All Funds Pr Subtotal [SS-01-99] Appropriated FB (Budget)		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>95,758.00</u>	
All Funds Presented Group Total [SS-01] Fund Balance		<u>0.00</u>	<u>0.00</u>	<u>(4,194,270.60)</u>	<u>95,758.00</u>	
Group : [R-01] Taxes						
Subgroup : [311] Property taxes						
Fund : 001 General Fund						
001.310.311000	AD VALOREM TAXES	(1,583,919.00)	(1,409,848.00)	(1,347,360.25)	(1,290,652.00)	
Subtotal Fund : 001 Subgroup : [311] Property taxes		<u>(1,583,919.00)</u>	<u>(1,409,848.00)</u>	<u>(1,347,360.25)</u>	<u>(1,290,652.00)</u>	Flat 6.5530 millage; 12.2% growth
Subtotal All Funds Pr Subtotal [311] Property taxes		<u>(1,583,919.00)</u>	<u>(1,409,848.00)</u>	<u>(1,347,360.25)</u>	<u>(1,290,652.00)</u>	

Proposed Budget - General Fund (001)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
Subgroup : [312]	Sales and use taxes				
Fund : 001	General Fund				
001.310.312300	COUNTY 9th-CENT VOTED FUEL TAX	(32,076.00)	(31,142.00)	(31,222.95)	(31,333.00) 3% estimate
001.310.312400	FIRST LOCAL OPTION FUEL TAX	(177,965.00)	(173,094.00)	(174,000.34)	(173,960.00) TTM through 7/2025
001.310.312420	2ND LOCAL OPTION FUEL TAX	(114,309.00)	(109,509.00)	(111,154.97)	(109,785.00) TTM through 7/2025
Subtotal Fund : 001	Subgroup : [312] Sales and use taxes	<u>(324,350.00)</u>	<u>(313,745.00)</u>	<u>(316,378.26)</u>	<u>(315,078.00)</u>
Subtotal All Funds Pr	Subtotal [312] Sales and use taxes	<u>(324,350.00)</u>	<u>(313,745.00)</u>	<u>(316,378.26)</u>	<u>(315,078.00)</u>
Subgroup : [313]	Insurance premium taxes				
Fund : 001	General Fund				
001.310.312520	POLICE OFF PENSION FROM INS PREM TX	(27,772.00)	(26,963.00)	0.00	(26,963.00) 3% estimate
Subtotal Fund : 001	Subgroup : [313] Insurance premium taxes	<u>(27,772.00)</u>	<u>(26,963.00)</u>	<u>0.00</u>	<u>(26,963.00)</u>
Subtotal All Funds Pr	Subtotal [313] Insurance premium taxes	<u>(27,772.00)</u>	<u>(26,963.00)</u>	<u>0.00</u>	<u>(26,963.00)</u>
Subgroup : [314]	Utility taxes				
Fund : 001	General Fund				
001.310.314100	ELECTRIC UTILITY TAX	(362,619.00)	(352,057.00)	(387,804.82)	(353,820.00) 3% estimate
001.310.314400	GAS UTILITY TAX	(4,678.00)	(4,542.00)	(6,143.68)	(4,544.00) 3% estimate
001.310.314800	PROPANE UTILITY TAX	(6,141.00)	(5,962.00)	(8,255.33)	(5,980.00) 3% estimate
Subtotal Fund : 001	Subgroup : [314] Utility taxes	<u>(373,438.00)</u>	<u>(362,561.00)</u>	<u>(402,203.83)</u>	<u>(364,344.00)</u>
Subtotal All Funds Pr	Subtotal [314] Utility taxes	<u>(373,438.00)</u>	<u>(362,561.00)</u>	<u>(402,203.83)</u>	<u>(364,344.00)</u>
Subgroup : [315]	Communications service taxes				
Fund : 001	General Fund				
001.310.315000	COMMUNICATION SERVICES TAX	(139,363.00)	(115,477.00)	(131,009.20)	(115,608.00) Per state EDR estimate 8/28/25
Subtotal Fund : 001	Subgroup : [315] Communications service taxes	<u>(139,363.00)</u>	<u>(115,477.00)</u>	<u>(131,009.20)</u>	<u>(115,608.00)</u>
Subtotal All Funds Pr	Subtotal [315] Communications service taxes	<u>(139,363.00)</u>	<u>(115,477.00)</u>	<u>(131,009.20)</u>	<u>(115,608.00)</u>
Subgroup : [316]	Local business tax				
Fund : 001	General Fund				
001.320.321000	BUSINESS TAX RECEIPTS	(22,636.00)	(21,977.00)	(11,447.36)	(26,122.00) 3% estimate
Subtotal Fund : 001	Subgroup : [316] Local business tax	<u>(22,636.00)</u>	<u>(21,977.00)</u>	<u>(11,447.36)</u>	<u>(26,122.00)</u>
Subtotal All Funds Pr	Subtotal [316] Local business tax	<u>(22,636.00)</u>	<u>(21,977.00)</u>	<u>(11,447.36)</u>	<u>(26,122.00)</u>
All Funds Presented	Group Total [R-01] Taxes	<u>(2,471,478.00)</u>	<u>(2,250,571.00)</u>	<u>(2,208,398.90)</u>	<u>(2,138,767.00)</u>
Group : [R-02]	Licenses & Permits				
Subgroup : [322]	Building				
Fund : 001	General Fund				
001.320.322000	BUILDING PERMITS	(293,829.00)	(285,271.00)	(440,520.94)	(141,050.00) 3% estimate
001.320.322001	BLDG PERMIT SURCHARGE F/K/A RADON FEE -	(3,126.00)	(3,035.00)	(2,540.36)	(1,200.00) 3% estimate
001.320.322002	BLDG PERMIT CERTIFICATION TO CNTY -	(5,118.00)	(4,969.00)	(4,672.00)	(1,800.00) 3% estimate

Proposed Budget - General Fund (001)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
Subtotal Fund : 001	Subgroup : [322] Building	<u>(302,073.00)</u>	<u>(293,275.00)</u>	<u>(447,733.30)</u>	<u>(144,050.00)</u>
Subtotal All Funds Pr Subtotal [322] Building		<u>(302,073.00)</u>	<u>(293,275.00)</u>	<u>(447,733.30)</u>	<u>(144,050.00)</u>
Subgroup : [323]	Franchise fees				
Fund : 001	General Fund				
001.310.313100	ELECTRIC FRANCHISE FEES	(320,739.00)	(311,397.00)	(318,920.55)	(312,763.00) 3% estimate
001.310.313400	GAS FRANCHISE FEES	(8,525.00)	(8,277.00)	(6,642.41)	(8,207.00) 3% estimate
Subtotal Fund : 001	Subgroup : [323] Franchise fees	<u>(329,264.00)</u>	<u>(319,674.00)</u>	<u>(325,562.96)</u>	<u>(320,970.00)</u>
Subtotal All Funds Pr Subtotal [323] Franchise fees		<u>(329,264.00)</u>	<u>(319,674.00)</u>	<u>(325,562.96)</u>	<u>(320,970.00)</u>
Subgroup : [325]	Fire assessment				
Fund : 001	General Fund				
001.320.321522	FIRE ASSESSMENT FEE	(321,813.00)	(321,813.00)	(270,013.15)	(265,048.00)
Subtotal Fund : 001	Subgroup : [325] Fire assessment	<u>(321,813.00)</u>	<u>(321,813.00)</u>	<u>(270,013.15)</u>	<u>(265,048.00)</u>
Subtotal All Funds Pr Subtotal [325] Fire assessment		<u>(321,813.00)</u>	<u>(321,813.00)</u>	<u>(270,013.15)</u>	<u>(265,048.00)</u>
All Funds Presented Group Total [R-02] Licenses & Permits		<u>(953,150.00)</u>	<u>(934,762.00)</u>	<u>(1,043,309.41)</u>	<u>(730,068.00)</u>
Group : [R-03]	Intergovernmental				
Subgroup : [UR]	Unrestricted				
Fund : 001	General Fund				
001.310.312430	Fuel Tax Refund	(1,250.00)	(1,150.00)	(1,662.68)	(1,150.00)
001.330.335120	STATE REVENUE SHARING PROCEEDS	(144,833.00)	(132,534.00)	(142,829.87)	(133,252.00) Per EDR estimate published 7/1
001.330.335140	MOBILE HM LIC STATE-SHARED REV	(20,000.00)	(20,000.00)	(545.49)	(20,000.00)
001.330.335150	ALCOHOLIC BEV LIC STATE REV	(700.00)	(700.00)	(489.44)	(700.00)
001.330.335180	LOCAL GOVT 1/2 CENT SALES TX STATE REV	(225,213.00)	(241,790.00)	(236,172.11)	(243,000.00) Per EDR estimate published 7/1
001.330.338001	POLK CNTY BTR SHARED REV	(1,714.00)	(1,714.00)	(1,805.59)	(1,733.00)
001.340.344900	ST OF FL DOT MOWING CONTRACT	(11,074.00)	(11,074.00)	(13,821.94)	(10,995.00)
001.340.344901	ST OF FL DOT STREET LIGHT MAINT	(23,306.00)	(23,306.00)	(22,626.48)	(22,627.00)
Subtotal Fund : 001	Subgroup : [UR] Unrestricted	<u>(428,090.00)</u>	<u>(432,268.00)</u>	<u>(419,953.60)</u>	<u>(433,457.00)</u>
Subtotal All Funds Pr Subtotal [UR] Unrestricted		<u>(428,090.00)</u>	<u>(432,268.00)</u>	<u>(419,953.60)</u>	<u>(433,457.00)</u>
Subgroup : [GR]	Grants				
Fund : 001	General Fund				
001.330.331700	CULTURE/RECREATION FEDERAL GRANT	0.00	0.00	(395,050.10)	0.00
001.330.334700	CULTURE/RECREATION-STATE GRANTS	0.00	(312,125.00)	(503.00)	(312,125.00)
Subtotal Fund : 001	Subgroup : [GR] Grants	<u>0.00</u>	<u>(312,125.00)</u>	<u>(395,553.10)</u>	<u>(312,125.00)</u>
Subtotal All Funds Pr Subtotal [GR] Grants		<u>0.00</u>	<u>(312,125.00)</u>	<u>(395,553.10)</u>	<u>(312,125.00)</u>
All Funds Presented Group Total [R-03] Intergovernmental		<u>(428,090.00)</u>	<u>(744,393.00)</u>	<u>(815,506.70)</u>	<u>(745,582.00)</u>
Group : [R-04]	Charges for Services				

Proposed Budget - General Fund (001)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
Subgroup : [R-04.1] Charges for Services					
Fund : 001 General Fund					
001.340.341300	ADMIN/GEN GOVT-INTERNAL SRVC FEES	(125.00)	(125.00)	0.00	(125.00)
001.340.342500	CODE ENFORCEMENT FEES	(15,000.00)	(15,000.00)	(49,974.82)	(6,401.00)
001.340.343701	VARIANCE/ZONING FEES/CONDITIONAL USE	(14,923.00)	(14,923.00)	(22,023.50)	(15,000.00)
001.340.343711	ANNEXATION FEES	(500.00)	(500.00)	0.00	(500.00)
001.340.343730	LIEN SEARCH FEES	(2,418.00)	(2,418.00)	(1,821.80)	(2,402.00)
001.340.343802	CEMETERY PLOTS-INSIDE & OUTSIDE CITY	(56,428.00)	(56,428.00)	(58,987.50)	(46,869.00)
001.340.347100	POLK CNTY LIBRARY CO-OP REV	(85,000.00)	(85,000.00)	(83,102.45)	(85,000.00)
001.340.347101	LIBRARY MISC-FAXES, NOTARY, PROCTORING,	(2,418.00)	(2,418.00)	(1,906.81)	(2,436.00)
001.340.347105	XEROX COPIES-LATT MAXCY LIBRARY	(3,970.00)	(3,970.00)	(3,924.35)	(3,945.00)
001.340.347400	FOURTH OF JULY SPECIAL EVENT REV	(16,000.00)	(16,000.00)	(11,500.00)	(16,000.00)
001.340.347500	CITY FACILITIES RENTAL	(23,280.00)	(23,280.00)	(42,170.49)	(15,949.00)
Subtotal Fund : 001	Subgroup : [R-04.1] Charges for Services	(220,062.00)	(220,062.00)	(275,411.72)	(194,627.00)
Subtotal All Funds Pr Subtotal [R-04.1] Charges for Services		(220,062.00)	(220,062.00)	(275,411.72)	(194,627.00)
All Funds Presented Group Total [R-04] Charges for Services		(220,062.00)	(220,062.00)	(275,411.72)	(194,627.00)
Group : [R-05] Fines and Forfeitures					
Subgroup : None					
Fund : 001 General Fund					
001.350.351002	PCSO FINES - CITY REVENUE	(7,500.00)	(7,500.00)	(8,322.08)	(2,964.00)
001.350.352000	LIBRARY FINES	(440.00)	(440.00)	(293.95)	(440.00)
001.350.359100	STACY BUTTERFIELD FALSE ALARMS PCSO	(4,000.00)	(4,000.00)	(3,555.00)	(4,000.00)
Subtotal Fund : 001	Subgroup : None	(11,940.00)	(11,940.00)	(12,171.03)	(7,404.00)
Subtotal All Funds Pr Subgroup : None		(11,940.00)	(11,940.00)	(12,171.03)	(7,404.00)
All Funds Presented Group Total [R-05] Fines and Forfeitures		(11,940.00)	(11,940.00)	(12,171.03)	(7,404.00)
Group : [R-07] Misc. Income					
Subgroup : [INV] Investment Income					
Fund : 001 General Fund					
001.360.361100	OPERATING INTEREST	(150,000.00)	(95,000.00)	(294,893.65)	(30,155.00)
Subtotal Fund : 001	Subgroup : [INV] Investment Income	(150,000.00)	(95,000.00)	(294,893.65)	(30,155.00)
Subtotal All Funds Pr Subtotal [INV] Investment Income		(150,000.00)	(95,000.00)	(294,893.65)	(30,155.00)
Subgroup : [OTH] Other Miscellaenous Income					
Fund : 001 General Fund					
001.000.369000	MISCELLANEOUS REVENUES	0.00	0.00	(120.99)	0.00
001.360.362000	U S POSTAL SERVICE LEASE	(55,809.00)	(5,000.00)	(9,525.00)	(4,400.00) Updated for new lease
001.360.362002	CITY HALL OFFICE SPACE LEASE	0.00	0.00	(200.00)	0.00
001.360.364420	INSURANCE PROCEEDS	0.00	0.00	(1,245.00)	0.00
001.360.366521	POLICE DEPT PRIVATE DONATIONS	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)
001.360.366571	LATT MAXCY MEM LIB PRIVATE DONATIONS	(50.00)	(50.00)	(1,000.00)	(50.00)
001.360.366572	PARKS/REC PRIVATE DONATIONS	(1,500.00)	(1,500.00)	(1,210.33)	(6,500.00)

Proposed Budget - General Fund (001)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
001.360.366900	CHRISTMAS EVENT REVENUES	(1,972.00)	(1,972.00)	(300.00)	(2,775.00)
001.360.366901	STREET DANCE REVENUE	(2,500.00)	(2,500.00)	(2,032.18)	(2,800.00)
001.360.368000	CITY'S CONTRIBUTIONS TO PENSION	0.00	(85,000.00)	0.00	(48,337.00)
001.360.369000	MISCELLANEOUS REVENUES	(19,000.00)	(19,000.00)	(22,855.28)	(18,756.00)
Subtotal Fund : 001	Subgroup : [OTH] Other Miscellaenous Income	(81,831.00)	(116,022.00)	(39,488.78)	(84,618.00)
Subtotal All Funds Pr Subtotal [OTH] Other Miscellaenous Income		(81,831.00)	(116,022.00)	(39,488.78)	(84,618.00)
All Funds Presented Group Total [R-07] Misc. Income		(231,831.00)	(211,022.00)	(334,382.43)	(114,773.00)
Group : [R-90]	Proceeds from Issuance of Debt				
Subgroup : [SBITA]	SBITA Proceeds				
Fund : 001	General Fund				
001.380.384001	DEBT PROCEEDS FIRE TRUCK	0.00	(33,025.00)	(33,505.69)	(33,506.00)
Subtotal Fund : 001	Subgroup : [SBITA] SBITA Proceeds	0.00	(33,025.00)	(33,505.69)	(33,506.00)
Subtotal All Funds Pr Subtotal [SBITA] SBITA Proceeds		0.00	(33,025.00)	(33,505.69)	(33,506.00)
All Funds Presented Group Total [R-90] Proceeds from Issuance of Debt		0.00	(33,025.00)	(33,505.69)	(33,506.00)
Group : [EXG-01]	General Government				
Subgroup : [511]	Legislative				
Fund : 001	General Fund				
001.519. 51100.10110	EXECUTIVE SALARIES	34,200.00	27,600.00	22,200.00	22,200.00 Mid-year adjustment
001.519. 51100.10210	FICA TAXES	2,600.00	1,711.00	1,376.40	1,377.00
001.519. 51100.10210	MEDICARE TAXES	625.00	401.00	322.08	322.00
001.519. 51100.30400	TRAVEL & PER DIEM	12,600.00	9,500.00	9,189.12	9,500.00
001.519. 51100.30410	COMM SRVCS-TELEPHONE,CELLPHONE,PAGERS	0.00	20.00	0.00	20.00
001.519. 51100.30410	POSTAGE AND FREIGHT	30.00	30.00	5.31	30.00
001.519. 51100.30460	BUILDING MAINT & REPAIRS	200.00	200.00	0.00	200.00
001.519. 51100.30470	PRINTING/BINDING/COPIES	200.00	200.00	0.00	200.00
001.519. 51100.30480	PROMOTIONAL ACTIVITIES	100.00	100.00	91.85	100.00
001.519. 51100.30480	RLC DINNER/CHAMBER LUNCHEON	1,000.00	300.00	290.00	300.00
001.519. 51100.30490	LEGAL ADS,LICS,OBLIG NOC	0.00	400.00	400.00	400.00
001.519. 51100.30510	OFFICE SUPPLIES	200.00	200.00	149.89	200.00
001.519. 51100.30520	MISC OPERATING SUPPLIES	100.00	100.00	(573.47)	100.00
001.519. 51100.30520	UNIFORMS OPER SUPP	500.00	300.00	248.64	300.00
001.519. 51100.30520	FURN/EQUIP < 1000-OPER SUPP	0.00	2,500.00	0.00	300.00
001.519. 51100.30520	SOFTWARE	500.00	0.00	0.00	0.00
001.519. 51100.30540	BOOKS, PUBLICAT'NS/SUBSCRIPT'NS	660.00	660.00	570.00	600.00
001.519. 51100.30540	MEMBERSHIPS & PROF AFFIL	300.00	300.00	275.00	300.00
001.519. 51100.30540	SCHOOLS/CONF REGISTRATION	2,875.00	2,875.00	1,800.00	2,875.00
001.519. 51100.30540	MEALS/PER DIEM	3,600.00	1,200.00	1,006.00	1,200.00
Subtotal Fund : 001	Subgroup : [511] Legislative	60,290.00	48,597.00	37,350.82	40,524.00
Subtotal All Funds Pr Subtotal [511] Legislative		60,290.00	48,597.00	37,350.82	40,524.00

Proposed Budget - General Fund (001)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
Subgroup : [512] Executive					
Fund : 001 General Fund					
001.519. 51200.10110	EXECUTIVE SALARIES	51,062.00	48,627.00	46,906.31	46,312.00
001.519. 51200.10150	SPECIAL PAY	150.00	150.00	0.00	150.00
001.519. 51200.10210	FICA TAXES	3,182.00	3,031.00	3,018.45	3,018.00
001.519. 51200.10210	MEDICARE TAXES	745.00	709.00	706.17	706.00
001.519. 51200.10220	RETIREMENT CONTR (C.M.)	4,809.00	4,570.00	6,581.82	2,794.00
001.519. 51200.10230	MEDICAL INSURANCE	6,148.00	6,148.00	5,012.19	5,453.00
001.519. 51200.10230	DENTAL INSURANCE	724.00	724.00	211.64	724.00
001.519. 51200.10230	LIFE INSURANCE	399.00	399.00	367.66	400.00
001.519. 51200.10240	WORKERS COMPENSATION	1,200.00	1,200.00	707.52	1,200.00
001.519. 51200.30400	TRAVEL & PER DIEM	1,900.00	1,900.00	1,888.88	1,900.00
001.519. 51200.30400	VEHICLE ALLOWANCE	0.00	0.00	5,000.00	5,779.00
001.519. 51200.30410	COMM SRVCS-TELEPHONE,CELLPHONE,PAGERS	600.00	600.00	590.13	600.00
001.519. 51200.30410	POSTAGE AND FREIGHT	130.00	130.00	49.86	130.00
001.519. 51200.30440	LEASE/RENT-VEH,BLDGS,LAND,COPIER	0.00	0.00	495.23	15.00
001.519. 51200.30470	PRINTING/BINDING/COPIES	410.00	410.00	123.55	410.00
001.519. 51200.30480	PROMOTIONAL ACTIVITIES	200.00	200.00	191.48	200.00
001.519. 51200.30480	RLC DINNER/CHAMBER LUNCHEON	400.00	400.00	190.00	400.00
001.519. 51200.30510	OFFICE SUPPLIES	400.00	400.00	281.13	400.00
001.519. 51200.30520	MISC OPERATING SUPPLIES	100.00	100.00	98.43	100.00
001.519. 51200.30520	UNIFORMS OPER SUPP	100.00	100.00	60.18	100.00
001.519. 51200.30520	FURN/EQUIP < 1000-OPER SUPP	630.00	630.00	100.00	630.00
001.519. 51200.30540	BOOKS, PUBLICAT'NS/SUBSCRIPT'NS	0.00	0.00	25.00	25.00
001.519. 51200.30540	MEMBERSHIPS & PROF AFFIL	500.00	500.00	0.00	500.00
001.519. 51200.30540	SCHOOLS/CONF REGISTRATION	1,000.00	1,000.00	600.00	1,000.00
001.519. 51200.30540	MEALS/PER DIEM	300.00	300.00	212.00	300.00
001.519. 51200.70710	LEASE DEBT SERVICE	77.00	77.00	96.30	96.00
Subtotal Fund : 001 Subgroup : [512] Executive		75,166.00	72,305.00	73,513.93	73,342.00
Subtotal All Funds Pr Subtotal [512] Executive		75,166.00	72,305.00	73,513.93	73,342.00
Subgroup : [513] Administration					
Fund : 001 General Fund					
001.519. 51300.10110	EXECUTIVE SALARIES	20,425.00	27,563.00	27,218.05	26,252.00
001.519. 51300.10120	REG WAGES(INC PD INCNTV)	29,645.00	22,637.00	18,513.58	19,438.00
001.519. 51300.10140	OVERTIME	813.00	772.00	339.85	350.00
001.519. 51300.10150	SPECIAL PAY	300.00	300.00	0.00	300.00
001.519. 51300.10210	FICA TAXES	3,431.00	3,112.00	2,710.72	2,883.00
001.519. 51300.10210	MEDICARE TAXES	803.00	728.00	634.02	675.00
001.519. 51300.10220	RETIREMENT CONTRIBUTIONS	5,173.00	4,692.00	4,195.03	2,789.00
001.519. 51300.10230	MEDICAL INSURANCE	8,140.00	7,752.00	5,509.80	7,089.00
001.519. 51300.10230	DENTAL INSURANCE	822.00	783.00	464.22	792.00
001.519. 51300.10230	LIFE INSURANCE	777.00	740.00	446.04	812.00
001.519. 51300.10240	WORKERS COMPENSATION	2,205.00	2,100.00	1,517.57	2,100.00
001.519. 51300.30310	ATTORNEY LEGAL SRVCS	150.00	150.00	18.99	150.00
001.519. 51300.30320	ACCOUNTING AND AUDITING	25,000.00	25,000.00	11,478.22	35,000.00
001.519. 51300.30340	CONTR-NOT INC IN OBJ 31,32,46,47	100.00	100.00	45.00	100.00
001.519. 51300.30400	TRAVEL & PER DIEM	4,000.00	4,000.00	2,701.86	4,000.00

Proposed Budget - General Fund (001)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
001.519. 51300.30410	COMM SRVCS-TELEPHONE,CELLPHONE,PAGERS	500.00	500.00	0.00	500.00
001.519. 51300.30410	POSTAGE AND FREIGHT	400.00	400.00	377.65	400.00
001.519. 51300.30440	LEASE/RENT-VEH,BLDGS,LAND,COPIER	0.00	0.00	29.68	30.00
001.519. 51300.30470	PRINTING/BINDING/COPIES	1,500.00	1,500.00	909.89	1,487.00
001.519. 51300.30480	PROMOTIONAL ACTIVITIES	100.00	100.00	176.50	177.00
001.519. 51300.30480	R/C DINNER/CHAMBER LUNCHEON	100.00	100.00	33.66	100.00
001.519. 51300.30490	LEGAL ADS,LICS,OBLIG NOC	700.00	700.00	1,048.68	1,049.00
001.519. 51300.30510	OFFICE SUPPLIES	2,500.00	2,500.00	3,581.31	5,200.00
001.519. 51300.30520	MISC OPERATING SUPPLIES	200.00	200.00	234.99	235.00
001.519. 51300.30520	JANITORIAL OPER SUPP	200.00	200.00	0.00	200.00
001.519. 51300.30520	UNIFORMS OPER SUPP	500.00	500.00	365.48	500.00
001.519. 51300.30520	FURN/EQUIP < 1000-OPER SUPP	700.00	700.00	100.00	700.00
001.519. 51300.30520	ELECTIONS OPER EXP	1,000.00	1,000.00	0.00	1,000.00
001.519. 51300.30540	BOOKS, PUBLICAT'NS/SUBSCRIPT'NS	5,500.00	5,500.00	4,505.79	5,500.00
001.519. 51300.30540	MEMBERSHIPS & PROF AFFIL	2,500.00	2,500.00	751.50	2,500.00
001.519. 51300.30540	SCHOOLS/CONF REGISTRATION	7,000.00	7,000.00	3,997.72	7,000.00
001.519. 51300.30540	MEALS/PER DIEM	600.00	600.00	547.94	600.00
001.519. 51300.70710	LEASE DEBT SERVICE	2,015.00	2,015.00	1,025.12	2,038.00
Subtotal Fund : 001 Subgroup : [513] Administration		127,799.00	126,444.00	93,478.86	131,946.00
Subtotal All Funds Pr Subtotal [513] Administration		127,799.00	126,444.00	93,478.86	131,946.00
Subgroup : [514] Legal					
Fund : 001 General Fund					
001.519. 51400.30310	ATTORNEY LEGAL SRVCS	42,943.00	40,920.00	37,200.00	37,200.00
001.519. 51400.30310	LABOR ATTY PROF SRVCS	5,000.00	5,000.00	4,425.23	5,000.00
001.519. 51400.30490	LEGAL ADS,LICS,OBLIG NOC	500.00	500.00	0.00	500.00
Subtotal Fund : 001 Subgroup : [514] Legal		48,443.00	46,420.00	41,625.23	42,700.00
Subtotal All Funds Pr Subtotal [514] Legal		48,443.00	46,420.00	41,625.23	42,700.00
Subgroup : [515] Planning					
Fund : 001 General Fund					
001.519. 51500.30310	PLANNER PROF SRVCS	57,000.00	47,000.00	77,000.00	77,000.00
001.519. 51500.30310	ENGINEERING PROF SRVCS	8,000.00	8,000.00	21,085.00	21,085.00
001.519. 51500.30340	CONTR-NOT INC IN OBJ 31,32,46,47	25,000.00	25,000.00	25,000.00	25,000.00
001.519. 51500.30490	LEGAL ADS,LICS,OBLIG NOC	8,000.00	8,000.00	7,312.67	7,313.00
Subtotal Fund : 001 Subgroup : [515] Planning		98,000.00	88,000.00	130,397.67	130,398.00
Subtotal All Funds Pr Subtotal [515] Planning		98,000.00	88,000.00	130,397.67	130,398.00
Subgroup : [519] Other General Government					
Fund : 001 General Fund					
001.519. 51900.30310	EMPLOYMENT RELATED SRVCS	25.00	25.00	25.00	25.00
001.519. 51900.30310	ENGINEERING PROF SRVCS	1,000.00	1,000.00	490.00	490.00
001.519. 51900.30310	PROF SRVCS INVESTMENT/FINANCING MNGRS	500.00	500.00	0.00	0.00
001.519. 51900.30320	ACCOUNTING AND AUDITING	20,000.00	31,144.00	11,922.11	32,000.00
001.519. 51900.30320	FMPTF ACTUARIAL VALUATION/ADMIN FEES	1,650.00	1,500.00	1,500.00	1,500.00
001.519. 51900.30340	CONTR-NOT INC IN OBJ 31,32,46,47	35,000.00	35,000.00	28,438.61	28,439.00

Proposed Budget - General Fund (001)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
001.519. 51900.30410	COMM SRVCS-TELEPHONE,CELLPHONE,PAGERS	3,500.00	3,500.00	3,589.24	3,589.00
001.519. 51900.30410	POSTAGE AND FREIGHT	300.00	300.00	299.75	300.00
001.519. 51900.30410	COMMUN SRVCS-INTERNET ACCESS	5,800.00	5,800.00	6,807.12	6,807.00
001.519. 51900.30430	UTILITY SRVCS-ELECT,SOLID	25,000.00	25,000.00	27,582.15	27,651.00
001.519. 51900.30440	LEASE/RENT-VEH,BLDGS,LAND,COPIER	150.00	150.00	142.00	150.00
001.519. 51900.30450	INSURANCE-EXCEPT P/R-TYPE INS	13,310.00	12,100.00	13,638.75	13,639.00
001.519. 51900.30460	MISC MAINT & REPAIR	3,000.00	3,000.00	5,344.54	5,345.00
001.519. 51900.30460	MAINT AGREEMENTS	1,800.00	1,800.00	1,500.00	1,500.00
001.519. 51900.30460	BUILDING MAINT & REPAIRS	13,000.00	13,000.00	11,885.26	11,885.00
001.519. 51900.30460	EQUIP MAINT & REPAIRS	1,400.00	1,400.00	1,400.00	1,400.00
001.519. 51900.30470	PRINTING/BINDING/COPIES	200.00	200.00	92.29	92.00
001.519. 51900.30480	PROMOTIONAL ACTIVITIES	15,000.00	10,000.00	12,783.16	12,783.00
001.519. 51900.30480	RLC DINNER/CHAMBER LUNCHEON	200.00	200.00	0.00	0.00
001.519. 51900.30483	ECONOMIC DEVELOPMENT GRANT	5,000.00	5,000.00	5,000.00	5,000.00
001.519. 51900.30490	LEGAL ADS,LICS,OBLIG NOC	2,000.00	2,000.00	1,892.55	2,000.00
001.519. 51900.30490	SRVC CHG/ACH/PAYING AGENT/WIRE FEES	600.00	600.00	0.00	0.00
001.519. 51900.30510	OFFICE SUPPLIES	1,400.00	1,400.00	1,746.90	1,747.00
001.519. 51900.30510	ADVERTISING	200.00	200.00	0.00	200.00
001.519. 51900.30520	MISC OPERATING SUPPLIES	1,800.00	1,800.00	2,370.89	2,371.00
001.519. 51900.30520	GAS & OIL OPER SUPP	2,600.00	2,600.00	272.25	272.00
001.519. 51900.30520	JANITORIAL OPER SUPP	1,300.00	1,300.00	1,339.79	1,340.00
001.519. 51900.30520	TOOLS OPER SUPP	100.00	100.00	94.94	100.00
001.519. 51900.30520	FURN/EQUIP < 1000-OPER SUPP	1,000.00	1,000.00	238.29	238.00
001.519. 51900.30520	SOFTWARE	15,400.00	15,400.00	7,036.62	13,590.00
001.519. 51900.30540	BOOKS, PUBLICAT'NS/SUBSCRIPT'NS	1,000.00	400.00	239.88	400.00
001.519. 51900.30540	MEMBERSHIPS & PROF AFFIL	1,200.00	1,200.00	646.97	1,200.00
001.519. 51900.60620	PHASE V-OLD FPHS RENOVATIONS	300,000.00	300,000.00	0.00	300,000.00
001.519. 51900.90950	RESERVE	0.00	109,192.00	44,300.00	395,378.00
Subtotal Fund : 001 Subgroup : [519] Other General Government		474,435.00	587,811.00	192,619.06	871,431.00
Subtotal All Funds Pr Subtotal [519] Other General Government		474,435.00	587,811.00	192,619.06	871,431.00
All Funds Presented Group Total [EXG-01] General Government		884,133.00	969,577.00	568,985.57	1,290,341.00
Group : [EXG-02] Public Safety					
Subgroup : [521] Police					
Fund : 001 General Fund					
001.521. 52100.10120	REG WAGES(INC PD INCNTV)	0.00	4,500.00	729.21	4,500.00
001.521. 52100.10150	SPECIAL PAY	1,600.00	1,600.00	1,600.00	1,600.00
001.521. 52100.10210	FICA TAXES	0.00	279.00	45.55	279.00
001.521. 52100.10210	MEDICARE TAXES	0.00	65.00	10.65	65.00
001.521. 52100.10220	RETIREMENT CONTRIBUTIONS	95,356.00	90,815.00	55,939.05	79,609.00
001.521. 52100.30340	CONTR-NOT INC IN OBJ 31,32,46,47	913,097.00	867,652.00	701,308.00	701,308.00
001.521. 52100.30410	POSTAGE AND FREIGHT	300.00	300.00	60.90	300.00
001.521. 52100.30430	UTILITY SRVCS-ELECT,SOLID	979.00	979.00	814.77	979.00
001.521. 52100.30450	INSURANCE-EXCEPT P/R-TYPE INS	0.00	100.00	100.00	100.00
001.521. 52100.30460	BUILDING MAINT & REPAIRS	450.00	450.00	450.00	450.00
001.521. 52100.30460	EQUIP MAINT & REPAIRS	25,000.00	450.00	450.00	450.00

Proposed Budget - General Fund (001)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024	
001.521. 52100.30480	PROMOTIONAL ACTIVITIES	200.00	200.00	200.00	200.00	
001.521. 52100.30480	RLC DINNER/CHAMBER LUNCHEON	400.00	400.00	135.00	400.00	
001.521. 52100.30510	OFFICE SUPPLIES	200.00	200.00	122.77	176.00	
001.521. 52100.30520	MISC OPERATING SUPPLIES	250.00	250.00	274.27	274.00	
001.521. 52100.30520	FURN/EQUIP < 1000-OPER SUPP	0.00	700.00	700.00	700.00	
Subtotal Fund : 001 Subgroup : [521] Police		1,037,832.00	968,940.00	762,940.17	791,390.00	
Subtotal All Funds Pr Subtotal [521] Police		1,037,832.00	968,940.00	762,940.17	791,390.00	
Subgroup : [52105] Code Enforcement						
Fund : 001 General Fund						
001.521. 52105.10120	REG WAGES(INC PD INCNTV)	57,000.00	6,609.00	3,273.72	5,242.00	Added \$50K for Code EE
001.521. 52105.10140	OVERTIME	500.00	201.00	87.51	95.00	
001.521. 52105.10150	SPECIAL PAY	0.00	60.00	0.00	60.00	
001.521. 52105.10210	FICA TAXES	4,000.00	361.00	188.01	334.00	
001.521. 52105.10210	MEDICARE TAXES	800.00	85.00	44.00	79.00	
001.521. 52105.10220	RETIREMENT CONTRIBUTIONS	8,000.00	544.00	1,591.18	323.00	
001.521. 52105.10230	MEDICAL INSURANCE	10,000.00	1,604.00	769.98	1,636.00	
001.521. 52105.10230	DENTAL INSURANCE	500.00	61.00	30.08	70.00	
001.521. 52105.10230	LIFE INSURANCE	600.00	72.00	35.76	72.00	
001.521. 52105.10240	WORKERS COMPENSATION	1,093.00	400.00	0.00	400.00	
001.521. 52105.30310	ATTORNEY LEGAL SRVCS	4,000.00	4,000.00	4,000.00	4,000.00	
001.521. 52105.30340	CONTR-NOT INC IN OBJ 31,32,46,47	0.00	10,000.00	11,344.32	11,344.00	Removed County with shift to EE
001.521. 52105.30410	POSTAGE AND FREIGHT	300.00	300.00	0.00	300.00	
001.521. 52105.30440	LEASE/RENT-VEH,BLDGS,LAND,COPIER	0.00	0.00	12.71	13.00	
001.521. 52105.30460	MISC MAINT & REPAIR	50.00	50.00	0.00	50.00	
001.521. 52105.30460	EQUIP MAINT & REPAIRS	200.00	200.00	0.00	200.00	
001.521. 52105.30470	PRINTING/BINDING/COPIES	100.00	100.00	0.00	100.00	
001.521. 52105.30480	RLC DINNER/CHAMBER LUNCHEON	0.00	100.00	0.00	100.00	
001.521. 52105.30490	LEGAL ADS,LICS,OBLIG NOC	1,400.00	1,400.00	500.00	1,400.00	
001.521. 52105.30510	OFFICE SUPPLIES	550.00	550.00	347.15	550.00	
001.521. 52105.30520	MISC OPERATING SUPPLIES	100.00	100.00	99.91	100.00	
001.521. 52105.30520	GAS & OIL OPER SUPP	0.00	100.00	0.00	100.00	
001.521. 52105.30520	SOFTWARE	4,000.00	0.00	0.00	0.00	New in-house software
001.521. 52105.30530	CODE VIOLATION ABATEMENTS	8,500.00	5,000.00	1,775.00	8,643.00	
Subtotal Fund : 001 Subgroup : [52105] Code Enforcement		101,693.00	31,897.00	24,099.33	35,211.00	
Subtotal All Funds Pr Subtotal [52105] Code Enforcement		101,693.00	31,897.00	24,099.33	35,211.00	
Subgroup : [522] Fire						
Fund : 001 General Fund						
001.522. 52200.10110	EXECUTIVE SALARIES	35,000.00	30,314.00	27,537.92	28,873.00	
001.522. 52200.10120	REG WAGES(INC PD INCNTV)	203,912.00	55,138.00	69,937.98	75,172.00	Additional positions for 24/7
001.522. 52200.10120	VOLUNTEER WAGES	37,000.00	35,000.00	38,892.28	32,864.00	
001.522. 52200.10140	OVERTIME	0.00	3,604.00	1,488.60	5,954.00	
001.522. 52200.10210	FICA TAXES	17,500.00	5,624.00	8,256.73	8,257.00	
001.522. 52200.10210	MEDICARE TAXES	4,304.00	1,316.00	1,931.06	1,931.00	
001.522. 52200.10220	RETIREMENT CONTRIBUTIONS	18,000.00	7,107.00	5,966.49	6,268.00	
001.522. 52200.10230	MEDICAL INSURANCE	32,076.00	12,296.00	7,112.52	7,113.00	

Proposed Budget - General Fund (001)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
001.522.52200.10230	DENTAL INSURANCE	1,206.00	402.00	300.78	923.00
001.522.52200.10230	LIFE INSURANCE	2,549.00	1,039.00	747.61	1,248.00
001.522.52200.10240	WORKERS COMPENSATION	5,000.00	800.00	2,603.75	2,604.00
001.522.52200.30310	ATTORNEY LEGAL SRVCS	100.00	100.00	0.00	100.00
001.522.52200.30310	EMPLOYMENT RELATED SRVCS	318.00	318.00	0.00	0.00
001.522.52200.30310	POLK COUNTY COLLECTION FEE	8,000.00	8,000.00	8,173.10	8,158.00
001.522.52200.30310	OTHER PROFESSIONAL SERVICES & STUDIES	20,000.00	4,000.00	6,000.00	6,000.00
001.522.52200.30340	CONTR-NOT INC IN OBJ 31,32,46,47	25,028.00	25,028.00	8,590.91	19,199.00
001.522.52200.30345	POLK COUNTY DISPATCH	10,150.00	9,667.00	9,206.00	9,206.00
001.522.52200.30410	COMM SRVCS-TELEPHONE,CELLPHONE,PAGERS	2,500.00	2,500.00	2,754.83	2,755.00
001.522.52200.30410	POSTAGE AND FREIGHT	500.00	500.00	1,960.54	1,961.00
001.522.52200.30410	COMMUN SRVCS-INTERNET ACCESS	2,100.00	2,100.00	2,455.24	2,455.00
001.522.52200.30430	UTILITY SRVCS-ELECT,SOLID	6,044.00	6,044.00	6,486.87	6,600.00
001.522.52200.30440	LEASE/RENT-VEH,BLDGS,LAND,COPIER	0.00	0.00	50.93	51.00
001.522.52200.30450	INSURANCE-EXCEPT P/R-TYPE INS	15,340.00	13,946.00	14,404.32	14,404.00
001.522.52200.30460	BUILDING MAINT & REPAIRS	7,500.00	7,500.00	3,555.38	7,500.00
001.522.52200.30460	EQUIP MAINT & REPAIRS	7,000.00	6,000.00	5,976.37	6,000.00
001.522.52200.30460	VEHICLE MAINT & REPAIRS	12,000.00	10,000.00	8,323.95	10,000.00
001.522.52200.30470	PRINTING/BINDING/COPIES	400.00	400.00	216.09	400.00
001.522.52200.30480	PROMOTIONAL ACTIVITIES	2,500.00	750.00	20.00	100.00
001.522.52200.30490	LEGAL ADS,LICS,OBLIG NOC	700.00	700.00	326.40	700.00
001.522.52200.30510	OFFICE SUPPLIES	250.00	250.00	135.59	150.00
001.522.52200.30520	MISC OPERATING SUPPLIES	1,500.00	1,100.00	1,318.37	1,318.00
001.522.52200.30520	GAS & OIL OPER SUPP	7,000.00	6,000.00	5,488.39	6,000.00
001.522.52200.30520	JANITORIAL OPER SUPP	300.00	100.00	99.40	100.00
001.522.52200.30520	TOOLS OPER SUPP	100.00	100.00	6.99	100.00
001.522.52200.30520	UNIFORMS OPER SUPP	10,000.00	10,000.00	6,393.32	7,850.00
001.522.52200.30520	FURN/EQUIP < 1000-OPER SUPP	500.00	500.00	119.97	500.00
001.522.52200.30540	BOOKS, PUBLICAT'NS/SUBSCRIPT'NS	500.00	500.00	385.14	500.00
001.522.52200.30540	MEMBERSHIPS & PROF AFFIL	200.00	200.00	0.00	200.00
001.522.52200.30540	SCHOOLS/CONF REGISTRATION	3,000.00	2,750.00	4,595.99	4,650.00
001.522.52200.60630	CAPITAL IMP OTHER THAN BLDGS	0.00	31,450.00	0.00	0.00
001.522.52200.60640	MACHINERY/EQUIP CAPITAL OUTLAY	0.00	9,200.00	185,608.00	0.00
001.522.52200.70710	PRINCIPAL DEBT SERVICE	32,063.00	32,063.00	33,505.69	33,506.00
001.522.52200.70710	LEASE DEBT SERVICE	804.00	804.00	786.24	804.00
Subtotal Fund : 001 Subgroup : [522] Fire		532,944.00	345,210.00	481,719.74	322,474.00
Subtotal All Funds Pr Subtotal [522] Fire		532,944.00	345,210.00	481,719.74	322,474.00
Subgroup : [524] Protective Inspections					
Fund : 001 General Fund					
001.524.52400.10110	EXECUTIVE SALARIES	35,000.00	45,552.00	46,153.57	41,492.00
001.524.52400.10120	REG WAGES(INC PD INCNTV)	85,300.00	62,346.00	49,235.47	55,648.00
001.524.52400.10140	OVERTIME	963.00	917.00	442.74	460.00
001.524.52400.10150	SPECIAL PAY	130.00	130.00	0.00	130.00
001.524.52400.10210	FICA TAXES	6,844.00	6,518.00	5,668.11	6,150.00
001.524.52400.10210	MEDICARE TAXES	1,600.00	1,497.00	1,325.42	1,413.00
001.524.52400.10220	RETIREMENT CONTRIBUTIONS	6,000.00	5,517.00	2,983.24	3,318.00
001.524.52400.10230	MEDICAL INSURANCE	7,466.00	7,110.00	6,026.84	7,089.00

Proposed Budget - General Fund (001)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
001.524. 52400.10230	DENTAL INSURANCE	329.00	313.00	292.80	346.00
001.524. 52400.10230	LIFE INSURANCE	592.00	564.00	705.55	827.00
001.524. 52400.10240	WORKERS COMPENSATION	987.00	940.00	649.65	940.00
001.524. 52400.30310	EMPLOYMENT RELATED SRVCS	50.00	50.00	28.00	50.00
001.524. 52400.30340	CONTR-NOT INC IN OBJ 31,32,46,47	0.00	0.00	274.70	275.00
001.524. 52400.30400	TRAVEL & PER DIEM	7,000.00	7,000.00	6,922.86	7,000.00
001.524. 52400.30410	POSTAGE AND FREIGHT	150.00	150.00	38.22	150.00
001.524. 52400.30440	LEASE/RENT-VEH,BLDGS,LAND,COPIER	0.00	0.00	12.71	13.00
001.524. 52400.30450	INSURANCE-EXCEPT P/R-TYPE INS	3,630.00	3,300.00	3,455.48	3,455.00
001.524. 52400.30470	PRINTING/BINDING/COPIES	150.00	150.00	58.81	150.00
001.524. 52400.30480	RLC DINNER/CHAMBER LUNCHEON	100.00	100.00	100.00	100.00
001.524. 52400.30490	LEGAL ADS,LICS,OBLIG NOC	100.00	100.00	0.00	100.00
001.524. 52400.30510	OFFICE SUPPLIES	250.00	250.00	223.81	230.00
001.524. 52400.30520	FURN/EQUIP < 1000-OPER SUPP	350.00	350.00	26.54	350.00
001.524. 52400.30520	SOFTWARE	1,320.00	1,320.00	1,220.00	1,220.00
001.524. 52400.30540	BOOKS, PUBLICAT'NS/SUBSCRIPT'NS	100.00	100.00	100.00	100.00
001.524. 52400.30540	MEMBERSHIPS & PROF AFFIL	100.00	100.00	100.00	100.00
001.524. 52400.30540	SCHOOLS/CONF REGISTRATION	700.00	250.00	235.90	250.00
001.524. 52400.70710	LEASE DEBT SERVICE	82.00	82.00	101.80	102.00
Subtotal Fund : 001	Subgroup : [524] Protective Inspections	159,293.00	144,706.00	126,382.22	131,458.00
Subtotal All Funds Pr Subtotal [524] Protective Inspections		159,293.00	144,706.00	126,382.22	131,458.00
Subgroup : [525]	Emergency & Disaster Relief Services				
Fund : 001	General Fund				
001.525. 52510.30160	BUILDING MAINT & REPAIRS	0.00	0.00	175,000.00	0.00
001.525. 52510.10120	REG WAGES(INC PD INCNTV)	0.00	0.00	3,911.44	0.00
001.525. 52510.30520	MISC OPERATING SUPPLIES	16,500.00	16,500.00	(170,465.00)	16,500.00
Subtotal Fund : 001	Subgroup : [525] Emergency & Disaster Relief Services	16,500.00	16,500.00	8,446.44	16,500.00
Subtotal All Funds Pr Subtotal [525] Emergency & Disaster Relief Services		16,500.00	16,500.00	8,446.44	16,500.00
All Funds Presented Group Total [EXG-02] Public Safety		1,848,262.00	1,507,253.00	1,403,587.90	1,297,033.00
Group : [EXG-03]	Physical environment				
Subgroup : [539]	Other Physical Environment				
Fund : 001	General Fund				
001.539. 53900.10120	REG WAGES(INC PD INCNTV)	31,223.00	29,736.00	35,624.09	38,002.00
001.539. 53900.10140	OVERTIME	2,294.00	2,185.00	3,329.71	3,330.00
001.539. 53900.10210	FICA TAXES	2,015.00	1,919.00	2,257.14	2,442.00
001.539. 53900.10210	MEDICARE TAXES	471.00	449.00	527.89	571.00
001.539. 53900.10220	RETIREMENT CONTRIBUTIONS	3,038.00	2,893.00	2,130.89	2,363.00
001.539. 53900.10230	MEDICAL INSURANCE	9,700.00	9,238.00	7,881.80	8,443.00
001.539. 53900.10230	DENTAL INSURANCE	1,128.00	1,074.00	330.84	470.00
001.539. 53900.10230	LIFE INSURANCE	427.00	407.00	345.98	486.00
001.539. 53900.10240	WORKERS COMPENSATION	1,050.00	1,000.00	649.65	1,000.00
001.539. 53900.30310	EMPLOYMENT RELATED SRVCS	100.00	100.00	53.00	100.00
001.539. 53900.30410	POSTAGE AND FREIGHT	150.00	150.00	38.22	150.00

Proposed Budget - General Fund (001)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
001.539. 53900.30430	UTILITY SRVCS-ELECT,SOLID	1,000.00	500.00	389.77	500.00
001.539. 53900.30440	LEASE/RENT-VEH,BLDGS,LAND,COPIER	0.00	0.00	12.71	13.00
001.539. 53900.30450	INSURANCE-EXCEPT P/R-TYPE INS	3,150.00	2,860.00	3,455.48	3,455.00
001.539. 53900.30460	MISC MAINT & REPAIR	5,000.00	1,500.00	2,258.82	2,259.00
001.539. 53900.30460	EQUIP MAINT & REPAIRS	1,000.00	600.00	570.83	600.00
001.539. 53900.30470	PRINTING/BINDING/COPIES	100.00	100.00	49.99	100.00
001.539. 53900.30480	PROMOTIONAL ACTIVITIES	1,000.00	1,700.00	334.88	335.00
001.539. 53900.30510	OFFICE SUPPLIES	100.00	100.00	4.14	100.00
001.539. 53900.30520	MISC OPERATING SUPPLIES	7,500.00	1,000.00	1,104.90	1,105.00
001.539. 53900.30520	JANITORIAL OPER SUPP	50.00	50.00	0.00	50.00
001.539. 53900.30520	SOFTWARE	2,100.00	1,950.00	1,705.00	1,950.00
001.539. 53900.30522	SIGNAGE - ROADS & FACILITIES	6,500.00	6,500.00	0.00	500.00
001.539. 53900.60640	MACHINERY/EQUIP CAPITAL OUTLAY	0.00	15,000.00	0.00	0.00
001.539. 53900.70710	LEASE DEBT SERVICE	82.00	82.00	101.80	102.00
Subtotal Fund : 001 Subgroup : [539] Other Physical Environment		79,178.00	81,093.00	63,157.53	68,426.00
Subtotal All Funds Pr Subtotal [539] Other Physical Environment		79,178.00	81,093.00	63,157.53	68,426.00
All Funds Presented Group Total [EXG-03] Physical environment		79,178.00	81,093.00	63,157.53	68,426.00
Group : [EXG-04] Transportation					
Subgroup : [541] Roads					
Fund : 001 General Fund					
001.540. 54100.10110	EXECUTIVE SALARIES	7,748.00	6,983.00	6,394.01	6,651.00
001.540. 54100.10120	REG WAGES(INC PD INCNTV)	78,405.00	71,699.00	26,238.08	27,620.00 Additional position
001.540. 54100.10140	OVERTIME	5,854.00	5,854.00	2,314.03	2,314.00
001.540. 54100.10150	SPECIAL PAY	320.00	320.00	0.00	320.00
001.540. 54100.10210	FICA TAXES	5,200.00	5,286.00	2,076.15	2,273.00
001.540. 54100.10210	MEDICARE TAXES	1,215.00	1,237.00	485.94	532.00
001.540. 54100.10220	RETIREMENT CONTRIBUTIONS	4,000.00	4,581.00	5,816.33	2,199.00
001.540. 54100.10230	MEDICAL INSURANCE	7,500.00	24,820.00	4,490.17	4,490.00
001.540. 54100.10230	DENTAL INSURANCE	1,000.00	1,294.00	254.38	547.00
001.540. 54100.10230	LIFE INSURANCE	1,212.00	1,154.00	335.68	534.00
001.540. 54100.10240	WORKERS COMPENSATION	6,400.00	6,400.00	4,552.72	6,400.00
001.540. 54100.30310	EMPLOYMENT RELATED SRVCS	200.00	200.00	100.00	100.00
001.540. 54100.30310	ENGINEERING PROF SRVCS	8,000.00	10,000.00	3,360.00	3,360.00
001.540. 54100.30340	CONTR-NOT INC IN OBJ 31,32,46,47	96,905.00	92,290.00	92,882.23	92,882.00
001.540. 54100.30400	TRAVEL & PER DIEM	925.00	825.00	702.63	750.00
001.540. 54100.30410	COMM SRVCS-TELEPHONE,CELLPHONE,PAGERS	2,100.00	2,100.00	3,228.47	3,228.00
001.540. 54100.30410	POSTAGE AND FREIGHT	750.00	750.00	500.49	750.00
001.540. 54100.30430	UTILITY SRVCS-ELECT,SOLID	70,950.00	70,950.00	78,178.18	78,178.00
001.540. 54100.30440	LEASE/RENT-VEH,BLDGS,LAND,COPIER	0.00	0.00	76.34	76.00
001.540. 54100.30450	INSURANCE-EXCEPT P/R-TYPE INS	24,684.00	22,440.00	24,215.80	24,216.00
001.540. 54100.30460	MISC MAINT & REPAIR	15,000.00	16,500.00	16,499.40	16,499.00
001.540. 54100.30460	BUILDING MAINT & REPAIRS	2,000.00	1,000.00	2,484.07	2,484.00
001.540. 54100.30460	EQUIP MAINT & REPAIRS	5,000.00	5,000.00	5,876.69	6,558.00
001.540. 54100.30460	VEHICLE MAINT & REPAIRS	3,500.00	3,500.00	4,720.59	4,721.00
001.540. 54100.30470	PRINTING/BINDING/COPIES	150.00	150.00	17.95	150.00

Proposed Budget - General Fund (001)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
001.540.54100.30480	PROMOTIONAL ACTIVITIES	300.00	300.00	299.74	300.00
001.540.54100.30480	RLC DINNER/CHAMBER LUNCHEON	300.00	300.00	175.00	300.00
001.540.54100.30490	LEGAL ADS,LICS,OBLIG NOC	1,000.00	1,000.00	914.97	1,000.00
001.540.54100.30510	OFFICE SUPPLIES	500.00	500.00	500.00	500.00
001.540.54100.30520	MISC OPERATING SUPPLIES	15,000.00	15,000.00	8,571.26	17,401.00
001.540.54100.30520	GAS & OIL OPER SUPP	25,000.00	19,800.00	22,988.44	22,988.00
001.540.54100.30520	JANITORIAL OPER SUPP	250.00	300.00	300.00	300.00
001.540.54100.30520	TOOLS OPER SUPP	2,500.00	2,000.00	1,465.45	1,465.00
001.540.54100.30520	UNIFORMS OPER SUPP	3,500.00	3,300.00	3,000.00	3,000.00
001.540.54100.30520	FURN/EQUIP < 1000-OPER SUPP	1,000.00	1,000.00	942.65	1,000.00
001.540.54100.30522	SIGNAGE - ROADS & FACILITIES	10,000.00	10,000.00	2,031.21	5,000.00
001.540.54100.30530	ASPHALT,CONCRETE,SHELL-RD MAT ONLY	30,000.00	10,000.00	2,313.06	2,313.00
001.540.54100.30540	SCHOOLS/CONF REGISTRATION	7,000.00	2,000.00	0.00	0.00
001.540.54100.70710	LEASE DEBT SERVICE	203.00	203.00	253.60	254.00
Subtotal Fund : 001 Subgroup : [541] Roads		445,571.00	421,036.00	329,555.71	343,653.00
Subtotal All Funds Pr Subtotal [541] Roads		445,571.00	421,036.00	329,555.71	343,653.00
All Funds Presented Group Total [EXG-04] Transportation		445,571.00	421,036.00	329,555.71	343,653.00
Group : [EXG-07] Culture/Recreation					
Subgroup : [571] Libraries					
Fund : 001 General Fund					
001.571.57100.10110	EXECUTIVE SALARIES	67,421.00	64,210.00	65,695.02	61,152.00
001.571.57100.10120	REG WAGES(INC PD INCNTV)	37,476.00	32,364.00	26,350.80	30,818.00
001.571.57100.10150	SPECIAL PAY	300.00	300.00	0.00	300.00
001.571.57100.10210	FICA TAXES	6,346.00	6,044.00	5,026.50	5,758.00
001.571.57100.10210	MEDICARE TAXES	1,485.00	1,414.00	1,175.63	1,347.00
001.571.57100.10220	RETIREMENT CONTRIBUTIONS	6,353.00	6,050.00	7,850.39	3,699.00
001.571.57100.10230	MEDICAL INSURANCE	23,883.00	22,746.00	11,062.09	20,176.00
001.571.57100.10230	DENTAL INSURANCE	485.00	462.00	401.04	1,449.00
001.571.57100.10230	LIFE INSURANCE	650.00	619.00	537.60	619.00
001.571.57100.10240	WORKERS COMPENSATION	945.00	900.00	649.65	900.00
001.571.57100.30310	EMPLOYMENT RELATED SRVCS	55.00	55.00	0.00	55.00
001.571.57100.30340	CONTR-NOT INC IN OBJ 31,32,46,47	2,200.00	2,200.00	1,026.55	2,200.00
001.571.57100.30400	TRAVEL & PER DIEM	200.00	200.00	79.86	200.00
001.571.57100.30410	COMM SRVCS-TELEPHONE,CELLPHONE,PAGERS	450.00	450.00	468.91	469.00
001.571.57100.30410	POSTAGE AND FREIGHT	250.00	250.00	87.39	250.00
001.571.57100.30430	UTILITY SRVCS-ELECT,SOLID	12,500.00	12,500.00	13,169.94	13,170.00
001.571.57100.30440	LEASE/RENT-VEH,BLDGS,LAND,COPIER	0.00	0.00	54.82	55.00
001.571.57100.30450	INSURANCE-EXCEPT P/R-TYPE INS	3,700.00	3,360.00	4,993.14	4,993.00
001.571.57100.30460	MISC MAINT & REPAIR	500.00	500.00	307.61	500.00
001.571.57100.30460	BUILDING MAINT & REPAIRS	3,000.00	3,000.00	1,483.48	2,220.00
001.571.57100.30460	EQUIP MAINT & REPAIRS	200.00	200.00	200.00	200.00
001.571.57100.30470	PRINTING/BINDING/COPIES	1,200.00	1,200.00	1,047.15	1,200.00
001.571.57100.30480	PROMOTIONAL ACTIVITIES	4,000.00	4,000.00	1,344.76	1,500.00
001.571.57100.30480	RLC DINNER/CHAMBER LUNCHEON	200.00	200.00	75.00	200.00
001.571.57100.30490	LEGAL ADS,LICS,OBLIG NOC	100.00	100.00	0.00	100.00

Proposed Budget - General Fund (001)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
001.571. 57100.30510	OFFICE SUPPLIES	1,000.00	1,000.00	1,192.92	1,193.00
001.571. 57100.30520	MISC OPERATING SUPPLIES	1,000.00	900.00	106.87	900.00
001.571. 57100.30520	JANITORIAL OPER SUPP	700.00	700.00	495.10	500.00
001.571. 57100.30520	TOOLS OPER SUPP	100.00	100.00	0.00	100.00
001.571. 57100.30520	UNIFORMS OPER SUPP	500.00	500.00	434.49	500.00
001.571. 57100.30520	FURN/EQUIP < 1000-OPER SUPP	1,200.00	1,200.00	450.96	1,200.00
001.571. 57100.70710	LEASE DEBT SERVICE	1,750.00	1,750.00	1,733.86	1,750.00
001.571. 57101.10120	REG WAGES(INC PD INCNTV)	39,031.00	37,172.00	34,154.90	35,403.00
001.571. 57101.10210	FICA TAXES	2,440.00	2,324.00	1,973.01	2,214.00
001.571. 57101.10210	MEDICARE TAXES	571.00	544.00	461.36	518.00
001.571. 57101.10220	RETIREMENT CONTRIBUTIONS	3,679.00	3,504.00	2,854.77	2,143.00
001.571. 57101.10230	MEDICAL INSURANCE	12,911.00	12,296.00	9,478.72	10,906.00
001.571. 57101.10230	DENTAL INSURANCE	485.00	462.00	401.04	462.00
001.571. 57101.10230	LIFE INSURANCE	413.00	393.00	341.76	393.00
001.571. 57101.10240	WORKERS COMPENSATION	50.00	50.00	0.00	50.00
001.571. 57101.30310	PROGRAMMER PROF SRVCS	400.00	400.00	0.00	400.00
001.571. 57101.30410	POSTAGE AND FREIGHT	400.00	400.00	400.00	400.00
001.571. 57101.30410	COMMUN SRVCS-INTERNET ACCESS	6,200.00	6,200.00	6,368.40	6,368.00
001.571. 57101.30490	LEGAL ADS,LICS,OBLIG NOC	1,180.00	1,180.00	374.00	800.00
001.571. 57101.30520	MISC OPERATING SUPPLIES	0.00	0.00	(81.41)	0.00
001.571. 57101.30540	BOOKS, PUBLICAT'NS/SUBSCRIPT'NS	1,500.00	1,500.00	493.92	2,300.00
001.571. 57101.30540	MEMBERSHIPS & PROF AFFIL	150.00	150.00	0.00	150.00
001.571. 57101.60660	LIBRARY CO-OP BOOKS	15,000.00	15,000.00	15,211.69	15,212.00
001.571. 57101.60660	LIBRARY CO-OP EBOOKS	15,000.00	10,000.00	9,842.13	10,000.00
001.571. 57101.60660	LIBRARY CO-OP MEDIA	15,000.00	15,000.00	6,299.16	10,000.00
Subtotal Fund : 001 Subgroup : [571] Libraries		294,559.00	276,049.00	236,074.98	257,392.00
Subtotal All Funds Pr Subtotal [571] Libraries		294,559.00	276,049.00	236,074.98	257,392.00
Subgroup : [572] Parks					
Fund : 001 General Fund					
001.572. 57200.10110	EXECUTIVE SALARIES	7,748.00	6,983.00	6,748.46	6,651.00
001.572. 57200.10120	REG WAGES(INC PD INCNTV)	19,223.00	20,967.00	0.00	16,331.00
001.572. 57200.10140	OVERTIME	1,900.00	1,814.00	0.00	1,701.00
001.572. 57200.10150	SPECIAL PAY	10.00	10.00	0.00	10.00
001.572. 57200.10210	FICA TAXES	1,953.00	1,860.00	395.88	1,751.00
001.572. 57200.10210	MEDICARE TAXES	457.00	435.00	92.58	409.00
001.572. 57200.10220	RETIREMENT CONTRIBUTIONS	2,944.00	2,804.00	1,353.11	1,694.00
001.572. 57200.10230	MEDICAL INSURANCE	8,017.00	7,635.00	947.79	948.00
001.572. 57200.10230	DENTAL INSURANCE	395.00	376.00	51.30	376.00
001.572. 57200.10230	LIFE INSURANCE	592.00	564.00	53.05	564.00
001.572. 57200.10240	WORKERS COMPENSATION	1,890.00	1,800.00	1,299.30	1,800.00
001.572. 57200.30340	CONTR-NOT INC IN OBJ 31,32,46,47	95,000.00	92,290.00	91,599.96	91,600.00
001.572. 57200.30410	POSTAGE AND FREIGHT	200.00	200.00	76.44	200.00
001.572. 57200.30440	LEASE/RENT-VEH,BLDGS,LAND,COPIER	0.00	0.00	25.42	25.00
001.572. 57200.30450	INSURANCE-EXCEPT P/R-TYPE INS	6,600.00	6,000.00	6,911.00	6,911.00
001.572. 57200.30460	MISC MAINT & REPAIR	600.00	600.00	504.50	600.00
001.572. 57200.30460	EQUIP MAINT & REPAIRS	1,000.00	1,000.00	1,000.00	1,000.00
001.572. 57200.30470	PRINTING/BINDING/COPIES	100.00	100.00	8.98	100.00

Proposed Budget - General Fund (001)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
001.572. 57200.30480	PROMOTIONAL ACTIVITIES	250.00	250.00	175.00	250.00
001.572. 57200.30490	LEGAL ADS,LICS,OBLIG NOC	1,600.00	1,540.00	1,450.00	1,450.00
001.572. 57200.30510	OFFICE SUPPLIES	100.00	100.00	8.28	100.00
001.572. 57200.30520	MISC OPERATING SUPPLIES	120.00	120.00	78.73	120.00
001.572. 57200.30520	JANITORIAL OPER SUPP	100.00	100.00	0.00	100.00
001.572. 57200.30520	TOOLS OPER SUPP	200.00	200.00	105.97	200.00
001.572. 57200.30520	UNIFORMS OPER SUPP	200.00	200.00	92.56	200.00
001.572. 57200.30520	FURN/EQUIP < 1000-OPER SUPP	200.00	600.00	0.00	600.00
001.572. 57200.60650	CAPITAL OUTLAY	0.00	85,000.00	0.00	0.00
001.572. 57200.70710	LEASE DEBT SERVICE	105.00	105.00	129.90	130.00
001.572. 57201.30340	CONTR-NOT INC IN OBJ 31,32,46,47	1,450.00	1,450.00	1,471.43	1,471.00
001.572. 57201.30410	POSTAGE AND FREIGHT	250.00	250.00	0.00	229.00
001.572. 57201.30430	UTILITY SRVCS-ELECT,SOLID	6,595.00	5,995.00	3,148.29	5,995.00
001.572. 57201.30460	MISC MAINT & REPAIR	2,000.00	4,430.00	474.48	2,069.00
001.572. 57201.30460	BUILDING MAINT & REPAIRS	1,500.00	2,900.00	319.42	319.00
001.572. 57201.30520	MISC OPERATING SUPPLIES	1,000.00	3,820.00	2,725.66	3,820.00
001.572. 57201.30520	JANITORIAL OPER SUPP	1,200.00	1,100.00	973.60	1,100.00
001.572. 57201.30520	TOOLS OPER SUPP	200.00	400.00	0.00	400.00
001.572. 57201.30522	SIGNAGE - ROADS & FACILITIES	200.00	200.00	0.00	200.00
001.572. 57201.30530	ASPHALT,CONCRETE,SHELL-RD MAT ONLY	900.00	900.00	0.00	165.00
001.572. 57201.60630	CAPITAL IMP OTHER THAN BLDGS	15,000.00	10,000.00	0.00	0.00
001.572. 57201.60640	MACHINERY/EQUIP CAPITAL OUTLAY	0.00	0.00	34,534.00	0.00
001.572. 57202.30430	UTILITY SRVCS-ELECT,SOLID	28,617.00	26,015.00	22,624.51	23,650.00
001.572. 57203.30310	ENGINEERING PROF SRVCS	1,500.00	1,500.00	1,030.00	1,087.00
001.572. 57203.30340	CONTR-NOT INC IN OBJ 31,32,46,47	14,500.00	13,200.00	12,382.15	12,382.00
001.572. 57203.30410	POSTAGE AND FREIGHT	100.00	200.00	0.00	200.00
001.572. 57203.30430	UTILITY SRVCS-ELECT,SOLID	12,000.00	11,990.00	16,914.65	16,915.00
001.572. 57203.30460	MISC MAINT & REPAIR	6,000.00	6,000.00	4,252.84	8,787.00
001.572. 57203.30460	BUILDING MAINT & REPAIRS	1,000.00	2,000.00	1,952.20	2,000.00
001.572. 57203.30460	EQUIP MAINT & REPAIRS	1,000.00	1,000.00	0.00	30,000.00
001.572. 57203.30490	LEGAL ADS,LICS,OBLIG NOC	200.00	200.00	0.00	200.00
001.572. 57203.30510	OFFICE SUPPLIES	100.00	100.00	0.00	100.00
001.572. 57203.30520	MISC OPERATING SUPPLIES	5,000.00	4,100.00	4,219.64	4,220.00
001.572. 57203.30520	JANITORIAL OPER SUPP	1,200.00	900.00	821.19	894.00
001.572. 57203.30520	TOOLS OPER SUPP	600.00	600.00	1,183.36	1,183.00
001.572. 57203.30520	FURN/EQUIP < 1000-OPER SUPP	750.00	1,500.00	172.38	172.00
001.572. 57203.30522	SIGNAGE - ROADS & FACILITIES	1,000.00	1,000.00	474.17	1,000.00
001.572. 57203.30530	ASPHALT,CONCRETE,SHELL-RD MAT ONLY	500.00	500.00	280.00	500.00
001.572. 57203.60630	CAPITAL IMP OTHER THAN BLDGS	40,000.00	30,000.00	0.00	0.00
001.572. 57203.60630	CBIR LP6824 ENGINEERING PHASE 2 - CSI	71,585.00	71,585.00	44,901.75	87,125.00
001.572. 57205.30340	CONTR-NOT INC IN OBJ 31,32,46,47	0.00	0.00	235.68	236.00
001.572. 57205.30430	UTILITY SRVCS-ELECT,SOLID	3,000.00	2,061.00	3,323.75	3,324.00
001.572. 57205.30460	MISC MAINT & REPAIR	1,000.00	300.00	271.99	272.00
001.572. 57205.30460	BUILDING MAINT & REPAIRS	1,500.00	5,000.00	506.99	507.00
001.572. 57205.30520	MISC OPERATING SUPPLIES	1,000.00	1,500.00	518.67	519.00
001.572. 57205.30520	TOOLS OPER SUPP	200.00	500.00	400.43	400.00
001.572. 57206.30430	UTILITY SRVCS-ELECT,SOLID	0.00	0.00	497.88	498.00
001.572. 57206.30520	MISC OPERATING SUPPLIES	0.00	0.00	9.99	10.00
001.572. 57207.30340	CONTR-NOT INC IN OBJ 31,32,46,47	200.00	200.00	0.00	0.00

Proposed Budget - General Fund (001)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
001.572.57207.30430	UTILITY SRVCS-ELECT,SOLID	1,500.00	1,430.00	1,690.24	1,690.00
001.572.57207.30460	BUILDING MAINT & REPAIRS	1,000.00	1,000.00	980.49	980.00
001.572.57207.30460	EQUIP MAINT & REPAIRS	100.00	100.00	8.00	8.00
001.572.57207.30520	MISC OPERATING SUPPLIES	100.00	100.00	900.00	900.00
001.572.57208.30340	CONTR-NOT INC IN OBJ 31,32,46,47	600.00	600.00	585.00	600.00
001.572.57208.30430	UTILITY SRVCS-ELECT,SOLID	3,500.00	3,190.00	6,082.04	6,082.00
001.572.57208.30460	MISC MAINT & REPAIR	1,000.00	900.00	301.89	305.00
001.572.57208.30460	BUILDING MAINT & REPAIRS	1,500.00	1,700.00	1,411.14	1,411.00
001.572.57208.30510	OFFICE SUPPLIES	100.00	100.00	0.00	0.00
001.572.57208.30520	MISC OPERATING SUPPLIES	100.00	100.00	70.95	100.00
001.572.57208.30520	JANITORIAL OPER SUPP	400.00	100.00	17.98	60.00
001.572.57208.30520	FURN/EQUIP < 1000-OPER SUPP	1,000.00	1,000.00	(425.70)	1,000.00
001.572.57300.30340	CONTR-NOT INC IN OBJ 31,32,46,47	700.00	700.00	0.00	72.00
001.572.57300.30410	COMM SRVCS-TELEPHONE,CELLPHONE,PAGERS	900.00	900.00	920.27	920.00
001.572.57300.30430	UTILITY SRVCS-ELECT,SOLID	1,815.00	1,815.00	2,508.95	2,509.00
001.572.57300.30460	BUILDING MAINT & REPAIRS	500.00	500.00	458.20	500.00
001.572.57300.30520	MISC OPERATING SUPPLIES	100.00	100.00	0.00	14.00
001.572.57400.30440	MUSIC & ENTERTAINMENT	6,000.00	6,000.00	4,500.00	4,500.00
001.572.57400.30440	LOGISTICS	2,500.00	2,500.00	1,411.50	1,412.00
001.572.57400.30480	PROMOTIONAL ACTIVITIES	25,000.00	25,000.00	24,778.68	25,000.00
001.572.57400.30520	MISC OPERATING SUPPLIES	600.00	600.00	361.44	600.00
001.572.57401.30440	MUSIC & ENTERTAINMENT	16,000.00	9,400.00	4,900.00	5,100.00
001.572.57401.30440	LOGISTICS	2,000.00	5,470.00	4,300.80	5,000.00
001.572.57401.30480	PROMOTIONAL ACTIVITIES	400.00	200.00	192.04	200.00
001.572.57401.30520	MISC OPERATING SUPPLIES	2,000.00	3,800.00	3,194.34	3,800.00
001.572.57401.30522	SIGNAGE - ROADS & FACILITIES	500.00	1,500.00	606.25	1,500.00
001.572.57403.30440	MUSIC & ENTERTAINMENT	8,000.00	8,000.00	5,675.00	5,675.00
001.572.57403.30440	LOGISTICS	13,670.00	13,670.00	12,910.50	13,188.00
001.572.57403.30520	MISC OPERATING SUPPLIES	1,700.00	1,700.00	1,533.10	1,700.00
001.572.57403.30522	SIGNAGE - ROADS & FACILITIES	500.00	500.00	500.00	500.00
001.572.57405.30520	MISC OPERATING SUPPLIES	6,900.00	6,900.00	6,900.00	6,900.00
001.572.57900.30520	MISC OPERATING SUPPLIES	0.00	0.00	10.99	0.00
001.579.57900.30460	BUILDING MAINT & REPAIRS	25,000.00	25,000.00	0.00	22,838.00
001.579.57900.30520	MISC OPERATING SUPPLIES	1,000.00	1,000.00	13.99	1,000.00
Subtotal Fund : 001 Subgroup : [572] Parks		501,036.00	572,624.00	361,027.39	463,834.00
Subtotal All Funds Pr Subtotal [572] Parks		501,036.00	572,624.00	361,027.39	463,834.00
All Funds Presented Group Total [EXG-07] Culture/Recreation		795,595.00	848,673.00	597,102.37	721,226.00
Group : [EXG-08] Capital Outlay					
Subgroup : [541] Roads					
Fund : 001 General Fund					
001.540.54100.60630	CAPITAL IMP OTHER THAN BLDGS	75,000.00	75,000.00	0.00	0.00
001.540.54100.60630	5TH-CENT GAS TX RD IMPROVEMENTS	150,000.00	148,288.00	69,077.31	148,288.00
001.540.54100.60640	MACHINERY/EQUIP CAPITAL OUTLAY	37,850.00	14,000.00	58,600.00	0.00
Subtotal Fund : 001 Subgroup : [541] Roads		262,850.00	237,288.00	127,677.31	148,288.00

Proposed Budget - General Fund (001)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
Subtotal All Funds Pr Subtotal [541] Roads		<u>262,850.00</u>	<u>237,288.00</u>	<u>127,677.31</u>	<u>148,288.00</u>
All Funds Presented Group Total [EXG-08] Capital Outlay		<u><u>262,850.00</u></u>	<u><u>237,288.00</u></u>	<u><u>127,677.31</u></u>	<u><u>148,288.00</u></u>
Group : [EXG-09] Debt Service					
Subgroup : [72] Interest - Debt Service					
Fund : 001 General Fund					
001.522. 52200.70720 INTEREST DEBT SERVICE		962.00	962.00	0.00	0.00
Subtotal Fund : 001 Subgroup : [72] Interest - Debt Service		<u>962.00</u>	<u>962.00</u>	<u>0.00</u>	<u>0.00</u>
Subtotal All Funds Pr Subtotal [72] Interest - Debt Service		<u><u>962.00</u></u>	<u><u>962.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>
Subgroup : [PRIN SB Principal - SBITA					
Fund : 001 General Fund					
001.519. 51900.30520 SOFTWARE - SBITA PRINC RECLAS		0.00	0.00	6,553.38	0.00
Subtotal Fund : 001 Subgroup : [PRIN SBITA] Principal - SBITA		<u>0.00</u>	<u>0.00</u>	<u>6,553.38</u>	<u>0.00</u>
Subtotal All Funds Pr Subtotal [PRIN SBITA] Principal - SBITA		<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>6,553.38</u></u>	<u><u>0.00</u></u>
Subgroup : [INT LEASE] Interest Lease					
Fund : 001 General Fund					
001.519. 57200.57200 LEASE DEBT SERVICE - INTEREST		0.00	0.00	532.51	0.00
Subtotal Fund : 001 Subgroup : [INT LEASE] Interest Lease		<u>0.00</u>	<u>0.00</u>	<u>532.51</u>	<u>0.00</u>
Subtotal All Funds Pr Subtotal [INT LEASE] Interest Lease		<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>532.51</u></u>	<u><u>0.00</u></u>
All Funds Presented Group Total [EXG-09] Debt Service		<u><u>962.00</u></u>	<u><u>962.00</u></u>	<u><u>7,085.89</u></u>	<u><u>0.00</u></u>
NET (INCOME) LOSS		<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>(1,625,533.60)</u></u>	<u><u>(95,760.00)</u></u>
Sum of Account Groups		<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>(5,819,804.20)</u></u>	<u><u>(2.00)</u></u>

Proposed Budget - General Fund (001)

Working Ad Valorem Taxes Calculation

	Value	Millage	Tax		
Prior Year	226,783,912	6.5530	1,486,115	1,426,670	At 96%
Current Year - Total	254,430,449	12.2%			
New Construction	9,663,408	4.3%			
PY Value - Rollback	244,767,041	6.0715	1,486,115		
PY Value Increase	17,983,129				
PY Value % Increase	7.9%			95% Collections	
Total Taxes at Rollback	254,430,449	6.0715	1,544,787	3.9%	1,467,547
Total Taxes - PY Millage	254,430,449	6.5530	1,667,283	12.2%	1,583,919
Total Taxes - Working	254,430,449	6.5530	1,667,283	12.2%	1,583,919
Revenue Difference: Prior Year Millage vs. Rollback					116,371

Proposed Budget - Impact Fees (101)

Client: **662461 - City of Frostproof, Florida**
 Engagement: **2025 CFO - City of Frostproof, Florida**
 Period Ending: **9/30/2025**
 Trial Balance: **TB-01 - Fund TB**
 Workpaper: **101 Impact Fees Budget**
 Fund Level: **Fund**
 Index: **101**

KEY:
 SBUDGET = 2026 Proposed Budget
 OBUDGET2025 = 2025 Adopted Budget
 1stPP-FINAL 2024 = 2024 Final Actual Amounts
 1stPP-OBUDGET2024 = 2024 Adopted Budget

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
Group : [SS-01]	Fund Balance				
Subgroup : [SS-01-01]	Fund Balance				
Fund : 101	General Impact Fee Fund				
101.271000	FUND BALANCE-UNRESERVED	0.00	0.00	(238,304.29)	0.00
Subtotal Fund : 101	Subgroup : [SS-01-01] Fund Balance	0.00	0.00	(238,304.29)	0.00
Subtotal All Funds Pr Subtotal [SS-01-01] Fund Balance		0.00	0.00	(238,304.29)	0.00
All Funds Presented Group Total [SS-01] Fund Balance		0.00	0.00	(238,304.29)	0.00
Group : [R-02]	Licenses & Permits				
Subgroup : [324]	Impact Fees				
Fund : 101	General Impact Fee Fund				
101.324.324110	IMPACT FEE FIRE DEPT RESIDENTIA	(65,000.00)	0.00	(64,170.00)	0.00
101.324.324310	IMPACT FEES ROADS RESIDENTIAL	(10,000.00)	0.00	(9,276.75)	0.00
101.324.324610	IMPACT FEES RECREATION RESIDENT	(20,000.00)	0.00	(21,971.25)	0.00
101.324.324611	IMPACT FEES LIBRARY RESIDENTIAL	(10,000.00)	0.00	(8,990.00)	0.00
101.324.324910	IMPACT FEES GENERAL RESIDENTIA	(20,000.00)	0.00	(16,392.18)	0.00
101.324.324911	IMPACT FEES VEHICLE FLEET RESID	(25,000.00)	0.00	(25,923.75)	0.00
Subtotal Fund : 101	Subgroup : [324] Impact Fees	(150,000.00)	0.00	(146,723.93)	0.00
Subtotal All Funds Pr Subtotal [324] Impact Fees		(150,000.00)	0.00	(146,723.93)	0.00
All Funds Presented Group Total [R-02] Licenses & Permits		(150,000.00)	0.00	(146,723.93)	0.00
Group : [EXG-02]	Public Safety				
Subgroup : [522]	Fire				
Fund : 101	General Impact Fee Fund				

Proposed Budget - Impact Fees (101)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
101.522. 52200.60630	CAPITAL IMP OTHER THAN BLDGS	100,000.00	0.00	0.00	0.00
Subtotal Fund : 101	Subgroup : [522] Fire	100,000.00	0.00	0.00	0.00
Subtotal All Funds Pr	Subtotal [522] Fire	100,000.00	0.00	0.00	0.00
All Funds Presented	Group Total [EXG-02] Public Safety	100,000.00	0.00	0.00	0.00
Group : [EXG-07]	Culture/Recreation				
Subgroup : [572]	Parks				
Fund : 101	General Impact Fee Fund				
101.572. 57200.60630	CAPITAL IMP OTHER THAN BLDGS	50,000.00	0.00	0.00	0.00
Subtotal Fund : 101	Subgroup : [572] Parks	50,000.00	0.00	0.00	0.00
Subtotal All Funds Pr	Subtotal [572] Parks	50,000.00	0.00	0.00	0.00
All Funds Presented	Group Total [EXG-07] Culture/Recreat	50,000.00	0.00	0.00	0.00
	NET (INCOME) LOSS	0.00	0.00	(146,723.93)	0.00
	Sum of Account Groups	0.00	0.00	(385,028.22)	0.00

Proposed Budget - ARPA (130)

Client: **662461 - City of Frostproof, Florida**
 Engagement: **2025 CFO - City of Frostproof, Florida**
 Period Ending: **9/30/2025**
 Trial Balance: **TB-01 - Fund TB**
 Workpaper: **130 ARPA Budget**
 Fund Level: **Fund**
 Index: **130**

KEY:
 SBUDGET = 2026 Proposed Budget
 OBUDGET2025 = 2025 Adopted Budget
 1stPP-FINAL 2024 = 2024 Final Actual Amounts
 1stPP-OBUDGET2024 = 2024 Adopted Budget

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024	
Group : [SS-01]	Fund Balance					
Subgroup : [SS-01-01]	Fund Balance					
Fund : 130	ARPA Fund					
130.271000	FUND BALANCE-UNRESERVED	(300,000.00)	0.00	(9,318.94)	0.00	Potential carryover
Subtotal Fund : 130	Subgroup : [SS-01-01] Fund Balance	(300,000.00)	0.00	(9,318.94)	0.00	
Subtotal All Funds Pr	Subtotal [SS-01-01] Fund Balance	(300,000.00)	0.00	(9,318.94)	0.00	
All Funds Presented	Group Total [SS-01] Fund Balance	(300,000.00)	0.00	(9,318.94)	0.00	
Group : [R-03]	Intergovernmental					
Subgroup : [GR]	Grants					
Fund : 130	ARPA Fund					
130.330.331510	FEDERAL GRANT-APRA FUNDS	0.00	0.00	(642,209.18)	0.00	
Subtotal Fund : 130	Subgroup : [GR] Grants	0.00	0.00	(642,209.18)	0.00	
Subtotal All Funds Pr	Subtotal [GR] Grants	0.00	0.00	(642,209.18)	0.00	
All Funds Presented	Group Total [R-03] Intergovernmental	0.00	0.00	(642,209.18)	0.00	
Group : [R-07]	Misc. Income					
Subgroup : [INV]	Investment Income					
Fund : 130	ARPA Fund					
130.360.361100	OPERATING INTEREST	0.00	0.00	(11,152.92)	0.00	
Subtotal Fund : 130	Subgroup : [INV] Investment Income	0.00	0.00	(11,152.92)	0.00	
Subtotal All Funds Pr	Subtotal [INV] Investment Income	0.00	0.00	(11,152.92)	0.00	
All Funds Presented	Group Total [R-07] Misc. Income	0.00	0.00	(11,152.92)	0.00	
Group : [EXG-01]	General Government					

Proposed Budget - ARPA (130)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
Subgroup : [519-02]	ARPA Exp				
Fund : 130	ARPA Fund				
130.111133	ARPA EXPENSE - PLANTS 4 & 5 UPGI	0.00	0.00	1,935.00	0.00
130.111139	ARPA EXPENSE-SHERIFF	0.00	0.00	152,545.00	0.00
130.111142	ARPA EXPENSE-GATES	0.00	0.00	464.96	0.00
130.111143	ARPA EXPENSE PUBLIC WORKS	0.00	0.00	13,185.00	0.00
130.519.51900.60640	(MACHINERY/EQUIP CAPITAL OUTLA)	300,000.00	0.00	148,552.92	0.00
Subtotal Fund : 130	Subgroup : [519-02] ARPA Exp	300,000.00	0.00	316,682.88	0.00
Subtotal All Funds Pr	Subtotal [519-02] ARPA Exp	300,000.00	0.00	316,682.88	0.00
All Funds Presented	Group Total [EXG-01] General Govern	300,000.00	0.00	316,682.88	0.00
	NET (INCOME) LOSS	300,000.00	0.00	(336,679.22)	0.00
	Sum of Account Groups	0.00	0.00	(345,998.16)	0.00

Potential carryover

Proposed Budget - Latt Maxcy Memorial Library (150)

Client: **662461 - City of Frostproof, Florida**
 Engagement: **2025 CFO - City of Frostproof, Florida**
 Period Ending: **9/30/2025**
 Trial Balance: **TB-01 - Fund TB**
 Workpaper: **150 Latt Maxcy Memorial Budget**
 Fund Level: **Fund**
 Index: **150**

KEY:
 SBUDGET = 2026 Proposed Budget
 OBUDGET2025 = 2025 Adopted Budget
 1stPP-FINAL 2024 = 2024 Final Actual Amounts
 1stPP-OBUDGET2024 = 2024 Adopted Budget

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
Group : [SS-01]	Fund Balance				
Subgroup : [SS-01-01]	Fund Balance				
Fund : 150	Latt Maxcy Memorial Library Fund				
150.271000	FUND BALANCE-UNRESERVED	0.00	0.00	(26,959.10)	0.00
Subtotal Fund : 150	Subgroup : [SS-01-01] Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>(26,959.10)</u>	<u>0.00</u>
Subtotal All Funds Pr	Subtotal [SS-01-01] Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>(26,959.10)</u>	<u>0.00</u>
All Funds Presented	Group Total [SS-01] Fund Balance	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>(26,959.10)</u></u>	<u><u>0.00</u></u>
Group : [R-07]	Misc. Income				
Subgroup : [INV]	Investment Income				
Fund : 150	Latt Maxcy Memorial Library Fund				
150.360.361100	OPERATING INTEREST	(1,000.00)	0.00	(1,461.90)	(100.00)
Subtotal Fund : 150	Subgroup : [INV] Investment Income	<u>(1,000.00)</u>	<u>0.00</u>	<u>(1,461.90)</u>	<u>(100.00)</u>
Subtotal All Funds Pr	Subtotal [INV] Investment Income	<u>(1,000.00)</u>	<u>0.00</u>	<u>(1,461.90)</u>	<u>(100.00)</u>
Subgroup : [OTH]	Other Miscellaenous Income				
Fund : 150	Latt Maxcy Memorial Library Fund				
150.360.366571	LATT MAXCY MEM LIB PRIVATE DON,	(1,000.00)	0.00	(1,000.00)	(500.00)
Subtotal Fund : 150	Subgroup : [OTH] Other Miscellaenou	<u>(1,000.00)</u>	<u>0.00</u>	<u>(1,000.00)</u>	<u>(500.00)</u>
Subtotal All Funds Pr	Subtotal [OTH] Other Miscellaenous I	<u>(1,000.00)</u>	<u>0.00</u>	<u>(1,000.00)</u>	<u>(500.00)</u>
All Funds Presented	Group Total [R-07] Misc. Income	<u><u>(2,000.00)</u></u>	<u><u>0.00</u></u>	<u><u>(2,461.90)</u></u>	<u><u>(600.00)</u></u>
Group : [EXG-07]	Culture/Recreation				

Proposed Budget - Latt Maxcy Memorial Library (150)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
Subgroup : [571]	Libraries				
Fund : 150	Latt Maxcy Memorial Library Fund				
150.571. 57100.30480	(PROMOTIONAL ACTIVITIES	1,000.00	0.00	0.00	600.00
150.571. 57100.30520	(MISC OPERATING SUPPLIES	1,000.00	0.00	450.00	0.00
Subtotal Fund : 150	Subgroup : [571] Libraries	2,000.00	0.00	450.00	600.00
Subtotal All Funds Pr	Subtotal [571] Libraries	2,000.00	0.00	450.00	600.00
All Funds Presented	Group Total [EXG-07] Culture/Recreat	2,000.00	0.00	450.00	600.00
	NET (INCOME) LOSS	0.00	0.00	(2,011.90)	0.00
	Sum of Account Groups	0.00	0.00	(28,971.00)	0.00

Proposed Budget - Utility Fund (401/402)

Client: **662461 - City of Frostproof, Florida**
 Engagement: **2025 CFO - City of Frostproof, Florida**
 Period Ending: **9/30/2025**
 Trial Balance: **TB-01 - Fund TB**
 Workpaper: **401 Utility Fund Budget**
 Fund Level: **Fund**
 Index: **401**

KEY:
 SBUDGET = 2026 Proposed Budget
 OBUDGET2025 = 2025 Adopted Budget
 1stPP-FINAL 2024 = 2024 Final Actual Amounts
 1stPP-OBUDGET2024 = 2024 Adopted Budget

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024	
Group : [RR-03] Transfers						
Subgroup : [RR-03-01] Transfers In						
Fund : 401 Enterprise Utility Fund						
401.380.381001	TRANSFER FROM GENERAL FUND	0.00	(339,893.00)	0.00	0.00	One time capital transfer in PY
Subtotal Fund : 401	Subgroup : [RR-03-01] Transfers In	0.00	(339,893.00)	0.00	0.00	
Subtotal All Funds Pre		0.00	(339,893.00)	0.00	0.00	
Subtotal [RR-03-01] Transfers In		0.00	(339,893.00)	0.00	0.00	
All Funds Presented Group Total [RR-03] Transfers		0.00	(339,893.00)	0.00	0.00	
Group : [SS-01] Fund Balance						
Subgroup : [SS-01-01] Fund Balance						
Fund : 401 Enterprise Utility Fund						
401.250000	CONTRIBUTED CAPITAL FROM OTHE	0.00	0.00	(372,482.49)	0.00	
401.250001	CONTRIBUTED CAPITAL FROM OTHE	0.00	0.00	(600,322.52)	0.00	
401.252000	PRIOR PER ADJ TO BEG RETAINED E	0.00	0.00	(100,114.00)	0.00	
401.271001	FUND BALANCE FROM CONTRIBUTIO	0.00	0.00	(77,032.16)	0.00	
401.272000	RETAINED EARNINGS-UNRESERVED	0.00	0.00	(10,476,768.29)	0.00	
401.272535	RETAINED EARNINGS - DEBT SERVI	0.00	0.00	(48,893.72)	0.00	
401.272538	RETAINED EARN-STORMWATER IMP	0.00	0.00	(172,270.95)	0.00	
Subtotal Fund : 401	Subgroup : [SS-01-01] Fund Balance	0.00	0.00	(11,847,884.13)	0.00	
Subtotal All Funds Pre		0.00	0.00	(11,847,884.13)	0.00	
Subtotal [SS-01-01] Fund Balance		0.00	0.00	(11,847,884.13)	0.00	
Subgroup : [SS-01-99] Appropriated FB (Budget)						
Fund : 401 Enterprise Utility Fund						
401.000.399000	USE OF FUND BALANCE	0.00	0.00	0.00	(163,907.00)	
401.530.53500.92000C	CARRY FORWARD FUND BALANCE	0.00	0.00	0.00	7,108.00	
401.530.53600.92000C	CARRY FORWARD FUND BALANCE	0.00	0.00	7,000.00	56,916.00	
Subtotal Fund : 401	Subgroup : [SS-01-99] Appropriated I	0.00	0.00	7,000.00	(99,883.00)	
Subtotal All Funds Pre		0.00	0.00	7,000.00	(99,883.00)	
Subtotal [SS-01-99] Appropriated FB		0.00	0.00	7,000.00	(99,883.00)	
All Funds Presented Group Total [SS-01] Fund Balance		0.00	0.00	(11,840,884.13)	(99,883.00)	

Proposed Budget - Utility Fund (401/402)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
Group : [R-02]	Licenses & Permits				
Subgroup : [323]	Franchise fees				
Fund : 401	Enterprise Utility Fund				
401.310.313700	SOLID WASTE FRANCHISE FEES	(20,000.00)	(20,000.00)	(20,000.04)	(20,000.00)
Subtotal Fund : 401	Subgroup : [323] Franchise fees	(20,000.00)	(20,000.00)	(20,000.04)	(20,000.00)
Subtotal All Funds Pr	Subtotal [323] Franchise fees	(20,000.00)	(20,000.00)	(20,000.04)	(20,000.00)
All Funds Presented	Group Total [R-02] Licenses & Permits	(20,000.00)	(20,000.00)	(20,000.04)	(20,000.00)
Group : [R-03]	Intergovernmental				
Subgroup : [GR]	Grants				
Fund : 401	Enterprise Utility Fund				
401.330.334351	LPA0293 DEPARTMENT OF ENV PRC	0.00	0.00	(1,450,290.47)	0.00
401.330.334700	CULTURE/RECREATION-STATE GRA	0.00	(500,000.00)	0.00	0.00
Subtotal Fund : 401	Subgroup : [GR] Grants	0.00	(500,000.00)	(1,450,290.47)	0.00
Subtotal All Funds Pr	Subtotal [GR] Grants	0.00	(500,000.00)	(1,450,290.47)	0.00
All Funds Presented	Group Total [R-03] Intergovernmental	0.00	(500,000.00)	(1,450,290.47)	0.00
Group : [R-04]	Charges for Services				
Subgroup : [R-04.1]	Charges for Services				
Fund : 401	Enterprise Utility Fund				
401.000.343300	WATER UTILITY REVENUE	(783,514.00)	(577,292.00)	(760,692.75)	(572,620.00) YTD Projected + 3%
401.000.343400	GARBAGE/SOLID WASTE REVENUE	(655,787.00)	(712,859.00)	(593,424.19)	(499,580.00) YTD Projected + 3%
401.000.343500	WASTEWATER UTILITY REVENUE	(1,048,373.00)	(836,326.00)	(971,559.63)	(828,283.00) YTD Projected + 3%
401.000.343535	TAP FEE - SEWER	0.00	0.00	(8,500.00)	0.00
401.000.343536	TAP FEE - WATER	0.00	0.00	(12,925.00)	0.00
401.000.343551	SEWER NEW SERVICE INSTALLATIO	0.00	0.00	(2,804.27)	0.00
401.000.343600	CUT-ON FEES/MISC-WATER-SEWER	0.00	0.00	(1,625.00)	0.00
401.000.343602	WATER-SEWER RECONNECT FEES	(10,000.00)	(18,313.00)	(15,045.73)	(18,435.00)
401.000.343603	WATER-SEWER-GARBAGE PENALTI	(25,000.00)	(27,841.00)	(23,813.82)	(9,886.00)
401.000.343650	UTILITIES MISCELLANEOUS	(2,000.00)	(4,281.00)	(1,342.11)	(4,285.00)
401.000.363230	STORMWATER FEES	(68,627.00)	(66,628.00)	(53,195.27)	(65,943.00) 3%
401.340.343535	TAP FEE - SEWER	(10,000.00)	(13,500.00)	0.00	(13,500.00)
401.340.343536	TAP FEE - WATER	(8,000.00)	(13,860.00)	(250.00)	(8,750.00)
401.340.343550	WATER NEW SERVICE INSTALLATIO	(20,000.00)	(18,905.00)	(9,864.06)	(18,747.00)
401.340.343551	SEWER NEW SERVICE INSTALLATIO	(2,000.00)	(3,738.00)	0.00	0.00
401.340.343600	CUT-ON FEES/MISC-WATER-SEWER	(5,000.00)	(8,578.00)	(3,945.00)	(8,612.00)
401.340.343601	TAP FEES-WATER/SEWER COMBO	0.00	0.00	0.00	(1,000.00)
Subtotal Fund : 401	Subgroup : [R-04.1] Charges for Serv	(2,638,301.00)	(2,302,121.00)	(2,458,986.83)	(2,049,641.00)

Proposed Budget - Utility Fund (401/402)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
Subtotal All Funds Pre	Subtotal [R-04.1] Charges for Service	(2,638,301.00)	(2,302,121.00)	(2,458,986.83)	(2,049,641.00)
Subgroup : [R-04.9]	Bad debt expense				
Fund : 401	Enterprise Utility Fund				
401.530.53400.90100C	BAD DEBT EXPENSE	0.00	0.00	7,771.94	0.00
Subtotal Fund : 401	Subgroup : [R-04.9] Bad debt expense	0.00	0.00	7,771.94	0.00
Subtotal All Funds Pre	Subtotal [R-04.9] Bad debt expense	0.00	0.00	7,771.94	0.00
All Funds Presented	Group Total [R-04] Charges for Service	(2,638,301.00)	(2,302,121.00)	(2,451,214.89)	(2,049,641.00)
Group : [R-07]	Misc. Income				
Subgroup : [INV]	Investment Income				
Fund : 401	Enterprise Utility Fund				
401.360.361100	OPERATING INTEREST	(25,000.00)	(29,059.00)	(31,033.55)	(15,580.00)
Subtotal Fund : 401	Subgroup : [INV] Investment Income	(25,000.00)	(29,059.00)	(31,033.55)	(15,580.00)
Subtotal All Funds Pre	Subtotal [INV] Investment Income	(25,000.00)	(29,059.00)	(31,033.55)	(15,580.00)
Subgroup : [OTH]	Other Miscellaenous Income				
Fund : 401	Enterprise Utility Fund				
401.360.364420	INSURANCE PROCEEDS	0.00	0.00	(6,280.53)	0.00
401.360.369000	MISCELLANEOUS REVENUES	0.00	0.00	0.00	(2,000.00)
401.360.369004	1% COLL FEE-POLK CTY Public Utility	(100.00)	(100.00)	(35.26)	(100.00)
Subtotal Fund : 401	Subgroup : [OTH] Other Miscellaenous	(100.00)	(100.00)	(6,315.79)	(2,100.00)
Subtotal All Funds Pre	Subtotal [OTH] Other Miscellaenous	(100.00)	(100.00)	(6,315.79)	(2,100.00)
All Funds Presented	Group Total [R-07] Misc. Income	(25,100.00)	(29,159.00)	(37,349.34)	(17,680.00)
Group : [EXP-01]	Personnel Services				
Subgroup : [534]	Garbage				
Fund : 401	Enterprise Utility Fund				
401.530.53400.10110C	EXECUTIVE SALARIES	12,855.00	15,233.00	6,527.19	4,692.00
401.530.53400.10120C	REG WAGES(INC PD INCNTV)	15,875.00	15,119.00	22,966.49	22,966.00
401.530.53400.10140C	OVERTIME	805.00	767.00	1,074.46	1,074.00
401.530.53400.10150C	SPECIAL PAY	160.00	160.00	0.00	160.00
401.530.53400.10210C	FICA TAXES	2,040.00	1,943.00	1,763.95	1,764.00
401.530.53400.10210I	MEDICARE TAXES	478.00	455.00	412.52	432.00
401.530.53400.10220C	RETIREMENT CONTRIBUTIONS	2,253.00	2,146.00	2,795.12	2,008.00
401.530.53400.10220I	RETIREMENT CONTR (C.M.)	0.00	1,143.00	1,006.19	699.00
401.530.53400.10230C	MEDICAL INSURANCE	7,101.00	6,763.00	4,507.61	5,199.00
401.530.53400.10230I	DENTAL INSURANCE	669.00	637.00	306.64	637.00

Proposed Budget - Utility Fund (401/402)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
401.530.53400.102302	LIFE INSURANCE	416.00	396.00	257.87	396.00
401.530.53400.10240C	WORKERS COMPENSATION	2,057.00	1,959.00	1,299.29	1,959.00
Subtotal Fund : 401	Subgroup : [534] Garbage	44,709.00	46,721.00	42,917.33	41,986.00
Subtotal All Funds Prt Subtotal [534] Garbage		44,709.00	46,721.00	42,917.33	41,986.00
Subgroup : [535]	Wastewater				
Fund : 401	Enterprise Utility Fund				
401.530.53500.10110C	EXECUTIVE SALARIES	23,827.00	43,168.00	39,529.97	39,530.00
401.530.53500.10120C	REG WAGES(INC PD INCNTV)	176,885.00	166,838.00	169,618.91	173,702.00
401.530.53500.10140C	OVERTIME	13,713.00	10,446.00	11,196.01	11,196.00
401.530.53500.10150C	SPECIAL PAY	820.00	820.00	0.00	820.00
401.530.53500.10210C	FICA TAXES	15,150.00	13,772.00	12,826.20	13,141.00
401.530.53500.102101	MEDICARE TAXES	3,411.00	3,249.00	2,999.48	3,099.00
401.530.53500.10220C	RETIREMENT CONTRIBUTIONS	18,505.00	17,624.00	21,439.05	11,548.00
401.530.53500.102201	RETIREMENT CONTR (C.M.)	0.00	1,143.00	1,006.19	699.00
401.530.53500.10230C	MEDICAL INSURANCE	46,156.00	43,958.00	30,459.54	38,989.00
401.530.53500.102301	DENTAL INSURANCE	2,638.00	2,439.00	1,691.96	2,858.00
401.530.53500.102302	LIFE INSURANCE	2,329.00	2,218.00	1,861.23	2,218.00
401.530.53500.10240C	WORKERS COMPENSATION	8,230.00	7,838.00	5,199.80	7,838.00
Subtotal Fund : 401	Subgroup : [535] Wastewater	311,664.00	313,513.00	297,828.34	305,638.00
Subtotal All Funds Prt Subtotal [535] Wastewater		311,664.00	313,513.00	297,828.34	305,638.00
Subgroup : [536]	Water				
Fund : 401	Enterprise Utility Fund				
401.530.53600.10110C	EXECUTIVE SALARIES	44,248.00	43,168.00	39,529.97	39,530.00
401.530.53600.10120C	REG WAGES(INC PD INCNTV)	116,630.00	106,025.00	103,268.53	108,891.00
401.530.53600.10140C	OVERTIME	7,400.00	6,638.00	10,303.42	10,303.00
401.530.53600.10150C	SPECIAL PAY	570.00	570.00	0.00	570.00
401.530.53600.10210C	FICA TAXES	10,228.00	9,741.00	8,970.07	9,290.00
401.530.53600.102101	MEDICARE TAXES	2,393.00	2,279.00	2,097.61	2,173.00
401.530.53600.10220C	RETIREMENT CONTRIBUTIONS	13,788.00	13,131.00	17,039.90	8,794.00
401.530.53600.102201	RETIREMENT CONTR (C.M.)	0.00	1,143.00	1,006.19	699.00
401.530.53600.10230C	MEDICAL INSURANCE	35,827.00	34,121.00	21,432.25	29,184.00
401.530.53600.102301	DENTAL INSURANCE	2,174.00	2,070.00	1,309.99	2,489.00
401.530.53600.102302	LIFE INSURANCE	1,919.00	1,828.00	1,397.47	1,828.00
401.530.53600.10240C	WORKERS COMPENSATION	8,230.00	7,838.00	5,199.80	7,838.00
Subtotal Fund : 401	Subgroup : [536] Water	243,407.00	228,552.00	211,555.20	221,589.00
Subtotal All Funds Prt Subtotal [536] Water		243,407.00	228,552.00	211,555.20	221,589.00
Subgroup : [538]	Stormwater				
Fund : 401	Enterprise Utility Fund				
401.530.53800.10110C	EXECUTIVE SALARIES	15,238.00	15,238.00	15,789.06	13,954.00
401.530.53800.10120C	REG WAGES(INC PD INCNTV)	15,113.00	15,113.00	13,690.79	16,583.00

Proposed Budget - Utility Fund (401/402)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
401.530.53800.10140C	OVERTIME	767.00	767.00	1,066.57	1,067.00
401.530.53800.10150C	SPECIAL PAY	210.00	210.00	0.00	210.00
401.530.53800.10210C	FICA TAXES	1,943.00	1,943.00	1,762.69	1,848.00
401.530.53800.102101	MEDICARE TAXES	455.00	455.00	412.15	432.00
401.530.53800.10220C	RETIREMENT CONTRIBUTIONS	2,146.00	2,146.00	2,795.15	2,008.00
401.530.53800.102201	RETIREMENT CONTR (C.M.)	1,143.00	1,143.00	1,006.19	699.00
401.530.53800.10230C	MEDICAL INSURANCE	6,763.00	6,763.00	4,504.59	5,998.00
401.530.53800.102301	DENTAL INSURANCE	637.00	637.00	306.27	637.00
401.530.53800.102302	LIFE INSURANCE	396.00	396.00	257.47	396.00
401.530.53800.10240C	WORKERS COMPENSATION	1,959.00	1,959.00	1,299.30	1,959.00
Subtotal Fund : 401	Subgroup : [538] Stormwater	46,770.00	46,770.00	42,890.23	45,791.00
Subtotal All Funds Prt Subtotal [538] Stormwater		46,770.00	46,770.00	42,890.23	45,791.00
Subgroup : [ACT] Actuarial & Noncash Adjustments					
Fund : 401 Enterprise Utility Fund					
401.530.53900.102202	PENSION EXPENSE - GENERAL PEN:	0.00	0.00	(41,699.00)	0.00
Subtotal Fund : 401	Subgroup : [ACT] Actuarial & Noncas	0.00	0.00	(41,699.00)	0.00
Subtotal All Funds Prt Subtotal [ACT] Actuarial & Noncash /		0.00	0.00	(41,699.00)	0.00
All Funds Presented	Group Total [EXP-01] Personnel Serv	646,550.00	635,556.00	553,492.10	615,004.00
Group : [EXP-02] Contractual Services					
Subgroup : [534] Garbage					
Fund : 401 Enterprise Utility Fund					
401.530.53400.30320C	ACCOUNTING AND AUDITING	21,216.00	4,500.00	4,217.75	4,424.00
401.530.53400.30340C	CONTR-NOT INC IN OBJ 31,32,46,47	659,000.00	657,679.00	540,136.95	540,137.00
Subtotal Fund : 401	Subgroup : [534] Garbage	680,216.00	662,179.00	544,354.70	544,561.00
Subtotal All Funds Prt Subtotal [534] Garbage		680,216.00	662,179.00	544,354.70	544,561.00
Subgroup : [535] Wastewater					
Fund : 401 Enterprise Utility Fund					
401.530.53500.30310C	ATTORNEY LEGAL SRVCS	500.00	500.00	0.00	500.00
401.530.53500.303101	EMPLOYMENT RELATED SRVCS	100.00	100.00	100.00	100.00
401.530.53500.303104	ENGINEERING PROF SRVCS	25,000.00	24,259.00	19,990.37	29,760.00
401.530.53500.30320C	ACCOUNTING AND AUDITING	25,000.00	10,230.00	8,552.18	10,230.00
401.530.53500.30340C	CONTR-NOT INC IN OBJ 31,32,46,47	31,000.00	30,623.00	28,503.43	28,503.00
Subtotal Fund : 401	Subgroup : [535] Wastewater	81,600.00	65,712.00	57,145.98	69,093.00
Subtotal All Funds Prt Subtotal [535] Wastewater		81,600.00	65,712.00	57,145.98	69,093.00
Subgroup : [536] Water					

Proposed Budget - Utility Fund (401/402)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
Fund : 401	Enterprise Utility Fund				
401.530.53600.30310C	ATTORNEY LEGAL SRVCS	1,500.00	1,500.00	0.00	0.00
401.530.53600.303101	EMPLOYMENT RELATED SRVCS	100.00	100.00	100.00	100.00
401.530.53600.303104	ENGINEERING PROF SRVCS	35,000.00	35,000.00	18,059.00	18,059.00
401.530.53600.30320C	ACCOUNTING AND AUDITING	25,000.00	12,127.00	9,355.61	11,000.00
401.530.53600.30340C	CONTR-NOT INC IN OBJ 31,32,46,47	25,000.00	25,000.00	17,294.20	17,294.00
Subtotal Fund : 401	Subgroup : [536] Water	86,600.00	73,727.00	44,808.81	46,453.00
Subtotal All Funds Prt	Subtotal [536] Water	86,600.00	73,727.00	44,808.81	46,453.00
Subgroup : [538]	Stormwater				
Fund : 401	Enterprise Utility Fund				
401.530.53800.303104	ENGINEERING PROF SRVCS	5,000.00	5,000.00	5,775.00	7,059.00
401.530.53800.30320C	ACCOUNTING AND AUDITING	4,500.00	4,500.00	2,870.00	2,870.00
401.530.53800.30340C	CONTR-NOT INC IN OBJ 31,32,46,47	15,368.00	15,368.00	9,811.57	14,000.00
Subtotal Fund : 401	Subgroup : [538] Stormwater	24,868.00	24,868.00	18,456.57	23,929.00
Subtotal All Funds Prt	Subtotal [538] Stormwater	24,868.00	24,868.00	18,456.57	23,929.00
All Funds Presented	Group Total [EXP-02] Contractual Ser	873,284.00	826,486.00	664,766.06	684,036.00
Group : [EXP-03]	Other operating expenses				
Subgroup : [534]	Garbage				
Fund : 401	Enterprise Utility Fund				
401.530.53400.304101	POSTAGE AND FREIGHT	700.00	700.00	787.09	787.00
401.530.53400.30440C	LEASE/RENT-VEH,BLDGS,LAND,COP	0.00	0.00	25.39	25.00
401.530.53400.30450C	INSURANCE-EXCEPT P/R-TYPE INS	7,920.00	7,200.00	6,911.08	6,911.00
401.530.53400.30510C	OFFICE SUPPLIES	1,000.00	1,032.00	316.59	317.00
401.530.53400.30520C	MISC OPERATING SUPPLIES	125.00	125.00	113.97	114.00
401.530.53400.30520E	SOFTWARE	3,282.00	3,282.00	2,735.00	2,735.00
Subtotal Fund : 401	Subgroup : [534] Garbage	13,027.00	12,339.00	10,889.12	10,889.00
Subtotal All Funds Prt	Subtotal [534] Garbage	13,027.00	12,339.00	10,889.12	10,889.00
Subgroup : [535]	Wastewater				
Fund : 401	Enterprise Utility Fund				
401.530.53500.30400C	TRAVEL & PER DIEM	2,500.00	430.00	398.00	430.00
401.530.53500.30410C	COMM SRVCS-TELEPHONE,CELLPH	3,400.00	3,090.00	3,680.52	3,681.00
401.530.53500.304101	POSTAGE AND FREIGHT	3,800.00	3,800.00	3,146.48	3,800.00
401.530.53500.304102	COMMUN SRVCS-INTERNET ACCESS	2,100.00	2,090.00	2,455.24	2,455.00
401.530.53500.30430C	UTILITY SRVCS-ELECT,SOLID	56,265.00	51,150.00	54,932.29	65,828.00
401.530.53500.30440C	LEASE/RENT-VEH,BLDGS,LAND,COP	9,000.00	9,000.00	8,501.77	9,000.00
401.530.53500.30450C	INSURANCE-EXCEPT P/R-TYPE INS	35,100.00	35,034.00	29,195.31	32,710.00
401.530.53500.30453E	LIFT STATION M&R	40,000.00	40,000.00	22,814.73	24,162.00

Proposed Budget - Utility Fund (401/402)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
401.530.53500.304600	MISC MAINT & REPAIR	15,000.00	12,130.00	8,965.88	12,130.00
401.530.53500.304601	MAINT AGREEMENTS	2,000.00	1,960.00	93.17	1,960.00
401.530.53500.304602	BUILDING MAINT & REPAIRS	20,000.00	590.00	0.00	590.00
401.530.53500.304603	EQUIP MAINT & REPAIRS	50,000.00	30,000.00	26,774.30	30,000.00
401.530.53500.304604	VEHICLE MAINT & REPAIRS	3,000.00	3,000.00	2,319.49	2,350.00
401.530.53500.304606	UTILITY INVENTORY	15,000.00	15,000.00	4,594.90	9,952.00
401.530.53500.304700	PRINTING/BINDING/COPIES	200.00	200.00	32.45	400.00
401.530.53500.304900	LEGAL ADS,LICS,OBLIG NOC	1,000.00	1,000.00	0.00	0.00
401.530.53500.305100	OFFICE SUPPLIES	1,600.00	1,600.00	1,421.22	1,600.00
401.530.53500.305200	MISC OPERATING SUPPLIES	5,500.00	5,230.00	4,166.32	4,166.00
401.530.53500.305201	GAS & OIL OPER SUPP	3,300.00	3,278.00	1,508.25	1,508.00
401.530.53500.305202	JANITORIAL OPER SUPP	200.00	360.00	11.98	360.00
401.530.53500.305203	CHEMICAL OPER SUPP	24,000.00	24,000.00	24,382.02	24,382.00
401.530.53500.305205	TOOLS OPER SUPP	20,000.00	2,400.00	1,317.16	2,400.00
401.530.53500.305206	UNIFORMS OPER SUPP	1,200.00	1,000.00	4,405.51	4,406.00
401.530.53500.305207	FURN/EQUIP < 1000-OPER SUPP	1,000.00	4,300.00	286.64	4,300.00
401.530.53500.305209	SOFTWARE	25,608.00	25,608.00	12,714.45	17,460.00
401.530.53500.305400	BOOKS, PUBLICAT'NS/SUBSCRIPT'N:	0.00	0.00	25.00	25.00
401.530.53500.305402	SCHOOLS/CONF REGISTRATION	3,000.00	2,000.00	812.00	2,500.00
401.530.53500.305403	MEALS/PER DIEM	600.00	400.00	168.97	350.00
Subtotal Fund : 401	Subgroup : [535] Wastewater	344,373.00	278,650.00	219,124.05	262,905.00
Subtotal All Funds Prt	Subtotal [535] Wastewater	344,373.00	278,650.00	219,124.05	262,905.00
Subgroup : [536]	Water				
Fund : 401	Enterprise Utility Fund				
401.530.53600.304000	TRAVEL & PER DIEM	2,500.00	600.00	682.02	682.00
401.530.53600.304001	VEHICLE ALLOWANCE	0.00	0.00	156.20	156.00
401.530.53600.304100	COMM SRVCS-TELEPHONE,CELLPH:	5,200.00	5,170.00	5,640.34	5,640.00
401.530.53600.304101	POSTAGE AND FREIGHT	3,300.00	3,000.00	3,166.23	3,166.00
401.530.53600.304102	COMMUN SRVCS-INTERNET ACCES:	3,000.00	2,737.00	2,455.25	2,455.00
401.530.53600.304300	UTILITY SRVCS-ELECT,SOLID	47,800.00	43,456.00	51,478.19	51,478.00
401.530.53600.304400	LEASE/RENT-VEH,BLDGS,LAND,COP	0.00	0.00	101.71	102.00
401.530.53600.304500	INSURANCE-EXCEPT P/R-TYPE INS	30,000.00	29,658.00	27,657.64	27,658.00
401.530.53600.304600	MISC MAINT & REPAIR	30,000.00	30,000.00	28,707.36	28,707.00
401.530.53600.304601	MAINT AGREEMENTS	10,000.00	10,000.00	93.17	2,843.00
401.530.53600.304602	BUILDING MAINT & REPAIRS	20,000.00	5,000.00	4,882.65	5,000.00
401.530.53600.304603	EQUIP MAINT & REPAIRS	15,000.00	14,276.00	13,842.91	14,276.00
401.530.53600.304604	VEHICLE MAINT & REPAIRS	3,000.00	3,000.00	2,943.95	3,000.00
401.530.53600.304606	UTILITY INVENTORY	48,000.00	28,000.00	28,467.35	28,825.00
401.530.53600.304700	PRINTING/BINDING/COPIES	600.00	600.00	327.51	600.00
401.530.53600.304900	LEGAL ADS,LICS,OBLIG NOC	3,000.00	3,000.00	2,200.00	2,200.00
401.530.53600.304903	CASH OVER AND SHORT	50.00	50.00	304.16	316.00
401.530.53600.304905	SRVC CHG/ACH/PAYING AGENT/WIR	3,000.00	3,214.00	2,500.65	2,539.00
401.530.53600.305100	OFFICE SUPPLIES	1,100.00	1,100.00	872.69	1,100.00
401.530.53600.305200	MISC OPERATING SUPPLIES	4,600.00	4,600.00	4,600.00	4,600.00

Proposed Budget - Utility Fund (401/402)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024
401.530.53600.305201	GAS & OIL OPER SUPP	2,500.00	2,500.00	1,009.01	1,009.00
401.530.53600.305202	JANITORIAL OPER SUPP	100.00	100.00	0.00	100.00
401.530.53600.305203	CHEMICAL OPER SUPP	45,000.00	45,000.00	60,697.80	60,698.00
401.530.53600.305205	TOOLS OPER SUPP	25,000.00	4,800.00	4,624.66	4,800.00
401.530.53600.305206	UNIFORMS OPER SUPP	2,500.00	2,000.00	2,033.62	2,034.00
401.530.53600.305207	FURN/EQUIP < 1000-OPER SUPP	1,000.00	1,500.00	1,294.75	1,500.00
401.530.53600.305209	SOFTWARE	4,600.00	4,537.00	2,763.75	2,764.00
401.530.53600.305401	MEMBERSHIPS & PROF AFFIL	2,000.00	2,000.00	1,889.13	2,000.00
401.530.53600.305402	SCHOOLS/CONF REGISTRATION	3,000.00	1,200.00	1,371.00	1,371.00
401.530.53600.305403	MEALS/PER DIEM	800.00	500.00	499.59	500.00
Subtotal Fund : 401	Subgroup : [536] Water	316,650.00	251,598.00	257,263.29	262,119.00
Subtotal All Funds Prt	Subtotal [536] Water	316,650.00	251,598.00	257,263.29	262,119.00
Subgroup : [538]	Stormwater				
Fund : 401	Enterprise Utility Fund				
401.530.53800.30400C	TRAVEL & PER DIEM	100.00	100.00	38.07	100.00
401.530.53800.304101	POSTAGE AND FREIGHT	700.00	700.00	787.14	787.00
401.530.53800.30440C	LEASE/RENT-VEH,BLDGS,LAND,COP	0.00	0.00	25.41	25.00
401.530.53800.30450C	INSURANCE-EXCEPT P/R-TYPE INS	7,864.00	7,864.00	6,911.00	6,911.00
401.530.53800.30460C	MISC MAINT & REPAIR	300.00	300.00	0.00	300.00
401.530.53800.304601	MAINT AGREEMENTS	500.00	500.00	93.15	500.00
401.530.53800.304603	EQUIP MAINT & REPAIRS	500.00	500.00	1,033.86	1,530.00
401.530.53800.30460E	STORMWTR SYS MAINT/REP	12,860.00	12,860.00	0.00	12,860.00
401.530.53800.30490C	LEGAL ADS,LICS,OBLIG NOC	500.00	500.00	145.00	2,700.00
401.530.53800.30510C	OFFICE SUPPLIES	500.00	500.00	424.26	1,100.00
401.530.53800.30520C	MISC OPERATING SUPPLIES	300.00	300.00	43.49	300.00
401.530.53800.30520E	TOOLS OPER SUPP	200.00	200.00	0.00	200.00
401.530.53800.305207	FURN/EQUIP < 1000-OPER SUPP	600.00	600.00	27.55	600.00
401.530.53800.305209	SOFTWARE	3,500.00	3,500.00	2,735.00	2,735.00
401.530.53800.30530C	ASPHALT,CONCRETE,SHELL-RD MA	500.00	500.00	0.00	1,400.00
401.530.53800.305402	SCHOOLS/CONF REGISTRATION	1,000.00	1,000.00	0.00	1,000.00
401.530.53800.305403	MEALS/PER DIEM	50.00	50.00	0.00	50.00
Subtotal Fund : 401	Subgroup : [538] Stormwater	29,974.00	29,974.00	12,263.93	33,098.00
Subtotal All Funds Prt	Subtotal [538] Stormwater	29,974.00	29,974.00	12,263.93	33,098.00
All Funds Presented	Group Total [EXP-03] Other operating	704,024.00	572,561.00	499,540.39	569,011.00
Group : [EXP-10]	Depreciation				
Subgroup : [CAP]	Capital Outlay Offset				
Fund : 401	Enterprise Utility Fund				
401.530.53500.60652C	CDBG MITIGATION GRANT	0.00	0.00	0.00	4,000.00
401.530.53600.60621C	DEP STATE GRANT WATER/WELL	0.00	500,000.00	0.00	0.00

Proposed Budget - Utility Fund (401/402)

Account	Description	SBUDGET 9/30/2025	OBUDGET 9/30/2025	1st PP-FINAL 9/30/2024	1st PP-OBUDGET 9/30/2024	
401.530.53600.60630C	CAPITAL IMP OTHER THAN BLDGS	143,911.00	0.00	0.00	0.00	Available for capital projects
Subtotal Fund : 401	Subgroup : [CAP] Capital Outlay Offs	143,911.00	500,000.00	0.00	4,000.00	
Subtotal All Funds Pre	Subtotal [CAP] Capital Outlay Offset	143,911.00	500,000.00	0.00	4,000.00	
Subgroup : [DEP]	Depreciation Expense					
Fund : 401	Enterprise Utility Fund					
401.530.53400.30590C	DEPRECIATION	0.00	0.00	3,309.43	0.00	
401.530.53500.30590C	DEPRECIATION	0.00	0.00	688,320.78	0.00	
401.530.53600.30590C	DEPRECIATION	0.00	0.00	264,337.32	0.00	
401.530.53800.30590C	DEPRECIATION	0.00	0.00	30,273.77	0.00	
Subtotal Fund : 401	Subgroup : [DEP] Depreciation Expe	0.00	0.00	986,241.30	0.00	
Subtotal All Funds Pre	Subtotal [DEP] Depreciation Expense	0.00	0.00	986,241.30	0.00	
All Funds Presented	Group Total [EXP-10] Depreciation	143,911.00	500,000.00	986,241.30	4,000.00	
Group : [EXP-11]	Interest Expense					
Subgroup : [PRIN]	Principal Offset					
Fund : 401	Enterprise Utility Fund					
401.530.53500.70710C	PRINCIPAL DEBT SERVICE	285,025.00	607,430.00	0.00	270,389.00	
401.530.53600.707102	LEASE DEBT SERVICE	1,525.00	1,525.00	0.00	0.00	
Subtotal Fund : 401	Subgroup : [PRIN] Principal Offset	286,550.00	608,955.00	0.00	270,389.00	
Subtotal All Funds Pre	Subtotal [PRIN] Principal Offset	286,550.00	608,955.00	0.00	270,389.00	
Subgroup : [INT]	Gross Interest					
Fund : 401	Enterprise Utility Fund					
401.530.53500.70720C	INTEREST DEBT SERVICE	29,082.00	47,615.00	44,709.93	44,763.00	
Subtotal Fund : 401	Subgroup : [INT] Gross Interest	29,082.00	47,615.00	44,709.93	44,763.00	
Subtotal All Funds Pre	Subtotal [INT] Gross Interest	29,082.00	47,615.00	44,709.93	44,763.00	
All Funds Presented	Group Total [EXP-11] Interest Expense	315,632.00	656,570.00	44,709.93	315,152.00	
	NET (INCOME) LOSS	0.00	0.00	(1,210,104.96)	99,882.00	
	Sum of Account Groups	0.00	0.00	(13,050,989.09)	(1.00)	