



BUDGET WORKSHOP AGENDA

Monday, July 06, 2026 at 4:00 PM

Historic City Hall, Commission Chambers – 225 East Main Street, Suite 105

www.cityofwauchula.gov

INVOCATION

PLEDGE OF ALLEGIANCE

CALL TO ORDER

ROLL CALL

OPEN COMMISSION WORKSHOP

1. 2026-2027 Proposed Budget Presentation

ADJOURNMENT

FISCAL YEAR 2027 BUDGET



**PREPARED BY:
BUDGET TEAM**

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BUDGET PLANNING CALENDAR



April 15.....	Finance Department provides budget worksheets to supervisors for requests
May 1.....	Department requests due to finance department
May 15 – 22.....	Departmental budget reviews with budget team and department heads
June 1.....	Property appraiser provides estimate of total assessed non-exempt property
July 1.....	Property Appraiser provides Certificate of Property Value
July 6.....	Draft budget summary presented to Commission
August 4.....	Inform Property Appraiser of: <ol style="list-style-type: none">1. Prior year millage rate2. Current year proposed millage rate3. Current year rolled-back rate4. Date, time, and place of 1st budget hearing
August 24.....	Property Appraiser mails proposed property tax (TRIM)
September 14....	First public hearing on tentative budget
September 24..	Advertise final public hearing
September 28..	Final public hearing on proposed budget
October 1.....	Start of Fiscal Year 2026-2027

CONTRIBUTING BUDGET FACTORS

Personnel Services

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

- Implementation of the new step plan for all employees to reach the \$15 minimum wage requirement by September 30, 2026. This year is the final step plan adjustment for full implementation of our 5 year plan. Overall salaries for the proposed budget is \$4.59 million which is a 5.56% increase from current budget
- Individual step raises for employees who are expected to or have achieved certain milestones
- Year 2 of our participation in the self-funded health insurance pool will see a 6% increase in premiums.
- Maintaining current Health Savings Account (HSA) contribution levels at \$3,200 for family and \$1,600 for individuals.
- Continued funding of the Employee Wellness Program.
- Workers' compensation premiums increased 5%.
- Required annual contribution to the Pension Fund is 3.64% of payroll and the OPEB contribution is budgeted at 6.36% for a total of 10% for retirement benefits

Operating Expenses

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

- The budget includes an increase of 5% for automobile liability, and property and casualty liability premiums.
- Continuation of the Employee Recognition Program and related funding for such can be seen in both the General Fund (Dept 519-54920) and Utility Fund (Dept 539-54925) at \$2,500 each.
- Continuation of the workstation replacement schedule produced the need for 11 computers and 3 tablets in 7 different departments. The departments include 511, 519, 521, 541, 503, 539, and 593.
- To ensure continuous improvement and accountability, an update to the strategic plan can be found in each city fund for a total of \$7,500.
- In the Roads and Streets department, another \$10,000 is budgeted for the next phase of street name sign replacement throughout the city-limits in 541-54600 and the continued improvements of the Florida Avenue sidewalk are also budgeted for \$7,000 in 541-54602
- A new security camera is planned for the new water storage facility built during FY 25-26. This is found in 533-55200 for \$4,000
- Regular replacement of chart recorders for \$3,500 and new pallet racks for the WWTP maintenance shop for \$5,000 are budgeted in 535-55200
- Continuation of the contracted sludge hauling is budgeted in 535-55210 for \$130,000
- Smoke testing and sewer manhole lining is budgeted in 536-54600 for \$6,000 and \$30,000 respectively
- Replacement tracks for the mini excavator will be \$5,000 and are budgeted in 539-54655

- Bulk material bins for the laydown yard (\$5,500) and pallet racks for the warehouse (\$5,000) can be found in 539-55200
- Annual recloser replacement for the electric distribution system can be seen in 593-55202 for \$30,000
- In order to expedite LED street and yard light replacement installation, we have again budgeted \$70,000 (593-55280)
- An employee in the Electric Distribution Department (593-55400) that needs to begin apprentice school starting next fiscal year which is budgeted at \$12,000.

Capital Expenditures

The City continues to invest in our facilities, equipment, vehicles & existing infrastructure. Proposed capital expenditures are approximately \$9 million for FY 26-27. The following items are representative of this commitment:

- Vehicles and Equipment
 - As a continuation of our established fleet replacement program, the following replacements have been budgeted for this fiscal year. These can be found in:
 - General Fund
 - Dept 521- Police Department
 - 2 Police Vehicles (\$120,000)
 - Dept 541- Roads & Streets
 - Pick-Up Truck (\$54,000)
 - Dept 572- Recreation
 - Tractor Loader Backhoe(TLB) (\$47,000)
 - 2 Zero-Turn Mowers (\$46,000)
 - Utility Fund
 - Dept 502- Meter Department
 - Pick-Up Truck (\$50,000)
 - Dept 533- Water Distribution
 - Air compressor for Pneumatic Tools (\$8,000)
 - Dept 535-WWTP
 - Golf Cart (\$7,500)
 - Dept 536- Sewer & Locates
 - Sewer Camera (\$35,000)
 - Dept 539- Administration
 - Replace Domain Controller Server (\$8,000)
 - Dept 593- Electric Distribution
 - 1 Bucket Truck (\$280,000)- Roll Forward from Prior Year
 - Flat Bed Truck (\$65,000)
 - Chipper (\$90,000)

- Buildings and Other Infrastructure
 - Dept 541- Roads & Street
 - Mill and repave Kentucky & Georgia (\$230,000)
 - Dept 584- Community Redevelopment Agency
 - Land Acquisition for Senior Center (\$300,000)
 - Project Signage
 - Historic City Hall (\$5,000)
 - Crews Park (\$6,000)
 - Peace River Park (\$6,000)
 - Auditorium Improvements (\$2,560,000)
 - In-Fill Housing (\$1,245,000)
 - Power Plant Repurpose (\$1,000,000)
 - Bay Street Sidewalk (\$8,125)
 - New Development Sidewalks (\$115,000)
 - Farr Field Improvements (\$2,345,269)
 - Dept 532- Water Treatment Plant
 - ½ Water Facilities Plan (\$37,500)
 - Dept 533- Water Distribution
 - ½ Water Facilities Plan (\$37,500)
 - 2 Insertion Valves (\$14,000)
 - Dept 535- Waste Water Treatment Plant
 - Chlorine Analyzer (\$6,000)
 - Dept 536- Sewer & Locates
 - Repair sewer line at Kraven & Highway 17 and Florida and Main (\$50,000)
 - Dept 539- Administration
 - Enclosing additional covered storage (\$35,000)
 - Dept 593- Electric Distribution
 - Transformer Pad Extension (\$10,000)
 - Storm hardening projects (\$100,000)
 - Hardee Crossing Subdivision extension (\$10,000)
 - Annual switch replacement (\$15,000)

Debt Service

This year's budget will see an increase in debt service payments due to the completion of the state revolving fund funded project at the waste-water treatment plant during FY 25-26. The annual payment increase for FY 26-17 is \$45,674. We also made the last debt service payment on the financed police vehicles, making the General Fund completely debt free.

Grants & Aids

The Wauchula CRA continues to seek public/private partnerships in order to maximize the impact of the Tax Increment Financing funds. In addition, the CRA will set aside \$250,000 in additional funds for new commercial grant projects in FY 26-27. These can be seen in Dept 584-58110. Another partnership which is equally vital to the CRA, is through an interlocal agreement with Hardee County. This agreement allows the CRA to fund public relations, administered by the Main Street Wauchula organization, to support marketing, the arts, and community events held in the CRA district. This funding is seen in Dept 584-58220.

Other Uses

Transfers & Contingency

The city makes an effort each year to build contingency into the budget for unexpected expenses. The proposed budget includes contingencies as follows:

- General Fund- \$23,690
- Airport- \$5,719
- Utility- \$123,239
- Sanitation- \$36,974

The total transfer to the General Fund from the Utility & Sanitation Funds increased by \$57,311, which is less than a 3% increase from current FY. General Fund administration supports the enterprise funds as well, and while expenses continue to increase in the General Fund the revenues to help support those expenses do not increase at the same rate.

Grant Funded & Potential Projects (Not in proposed budget)

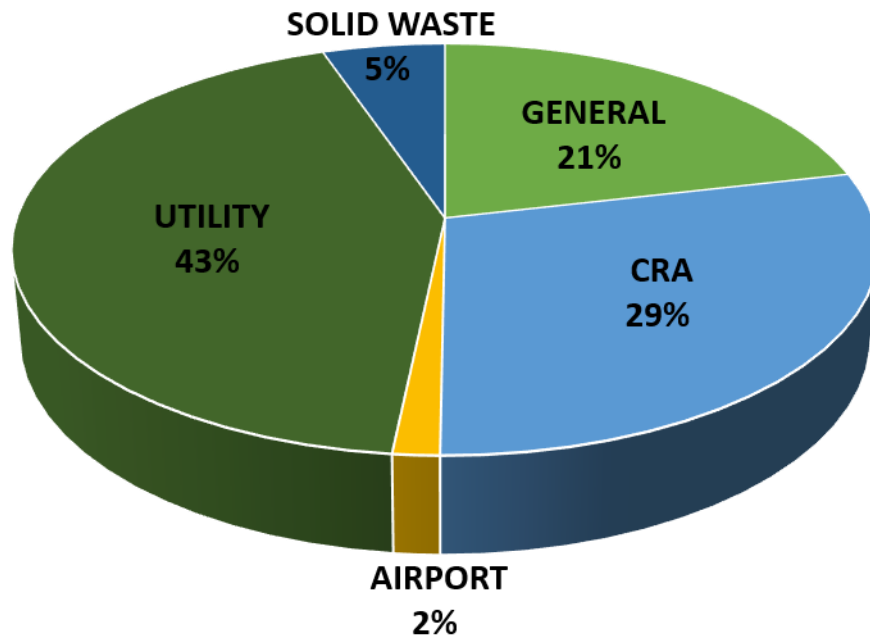
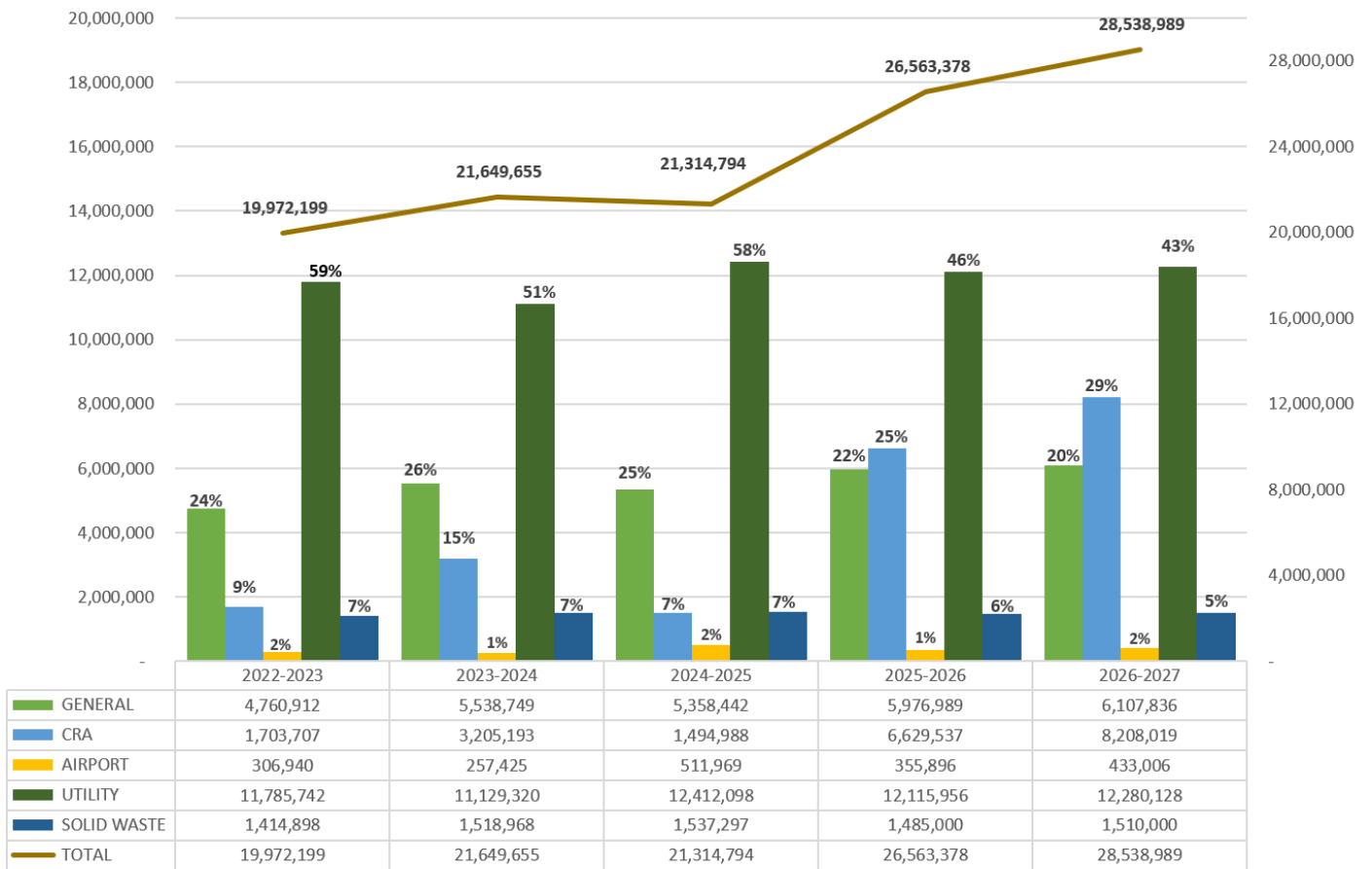
Staff has found it more efficient to match grant funded project expenses with their relative revenue as they occur. Therefore, the following projects are expected to be in process during FY 26 -27 and be funded with grant funds.

Project	Purpose	Amount
Senior Center	Design and construct a new ADA compliant senior center	\$3,000,000
Administration Building Generator	Installation of back-up generator at the Administration and Police Department Building	\$217,251
*Street Sweeper	Purchase a mechanical street sweeper to maintain city roads	\$500,000
Oak Street, Bay Street, and/or Palmetto Street Roadway Improvements	Resurfacing as much of Oak, Bay, and Palmetto Streets as funds will allow	\$2,000,000
Hogan Street Extension	Extend Hogan Street to connect North and Southbound Highway 17	\$441,125
*City Wide Roadway Improvements	Mill and resurface various roads city wide	\$5,113,266
Court Street Improvements	Full depth reconstruction of approximately 350 feet of road	\$166,130
Heard Bridge Road Improvements	Mill and repave of approximately 2,000 feet of Heard Bridge Road	\$1,173,888
Heritage Park Restroom Improvements	Update restroom facility at Heritage Park	\$500,000
*Oak Street Park Restroom Improvements	Replace restroom and storage facility at Oak Street Park	\$500,000
*Community Court Park	Repurpose vacant city property to an active court park	\$2,000,000
Auditorium Safety Improvements	Upgrade current facility to include ADA accessibility, sprinkler system, fire rated curtain, upgraded rope and weight fly system, and lighting upgrades	\$2,500,000
Farr Field #1	Add a third softball field, splash pad, playground, and parking lot	\$2,867,458
*Farr Field #2	Renovate 2 existing fields, restrooms, concession stand, and press box	\$3,500,000
Runway and Taxiway Extension	Feasibility and environmental studies, design and construction of a runway and taxiway extension to allow for safe landing & take-off of medium sized jet aircraft	\$9,950,000
T-Hangar #1	Design and construct an additional multi-unit T-Hangar	\$2,500,000
T-Hangar #2	Design and construct an additional multi-unit T-Hangar	\$5,000,000
*Airport Taxi Lane- T-Hangars	Extend taxi lane and build additional T-Hangars	\$5,000,000
Rotating Beacon & Tower	Design and construction of a rotating beacon and tower at the airport	\$325,000
Airport Terminal Building	Design and construct a new airport terminal/pilot's lounge	\$1,750,000
Municipal Airport Deep Well #1	Design a new deep well to support economic development to include fire suppression capabilities	\$1,332,938
*Municipal Airport Deep Well #2	Construct deep well at airport	\$8,917,062
Airport Fuel Farm	Design new fuel station to include AVGAS	\$164,000
Advanced Metering Infrastructure (AMI)	Design and implement an advanced metering infrastructure system for electric and water meters city-wide	\$4,750,000
Southwest Area Elevated Water Tower	Design and construction of a third elevated water tower in the southwest area of the county	\$8,212,789
Heard Bridge Waterline Loop	Extend the waterline on Heard Bridge Road north to REA Road and west to Highway 17, looping the main water system	\$1,510,000
*Effluent Spray Field	Develop an effluent spray field along the City's existing reuse line	\$2,000,000
*WWTP Centrifuge Dewater	Design and installation of a mechanical dewatering system at WWTP to reduce sludge volume, improve efficiency, and lower operational costs	\$2,000,000
Replace Sewer Line Behind Stadium and Sunset Park Neighborhood	Reroute the sewer line that runs behind the stadium and Sunset Park to Farr Field upgrading old infrastructure and rerouting flow to the plant relieving the burden on #3 Lift Station and providing for increased capacity to the southwest service area	\$15,000,000
Power Plant Demolition	Demolition and site improvements at old power plant	\$4,000,000
WWTP Generator #1	Installation of back-up generator at the WWTP Contact Chamber	\$342,306
WWTP Generator #2	Installation of back-up generator at the WWTP Control Room	\$277,685
Storm Harden Riverview Lift Stations	Raise 3 lift stations in flood zone to improve storm hardening	\$2,386,500
Public Safety Hardened Facility	Hardened facility to expedite public safety measures aiding in restoration after disasters	\$5,000,000

*Subject to Governor approval of state budget for FY26-27

OVERALL CITY-WIDE BUDGET

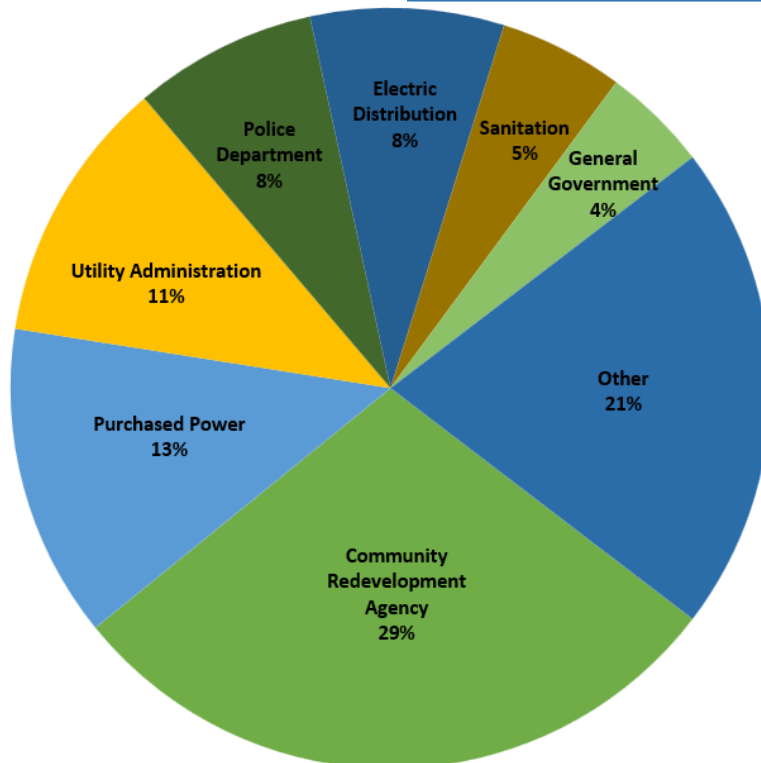
BUDGET HISTORY



DEPARTMENT SUMMARY

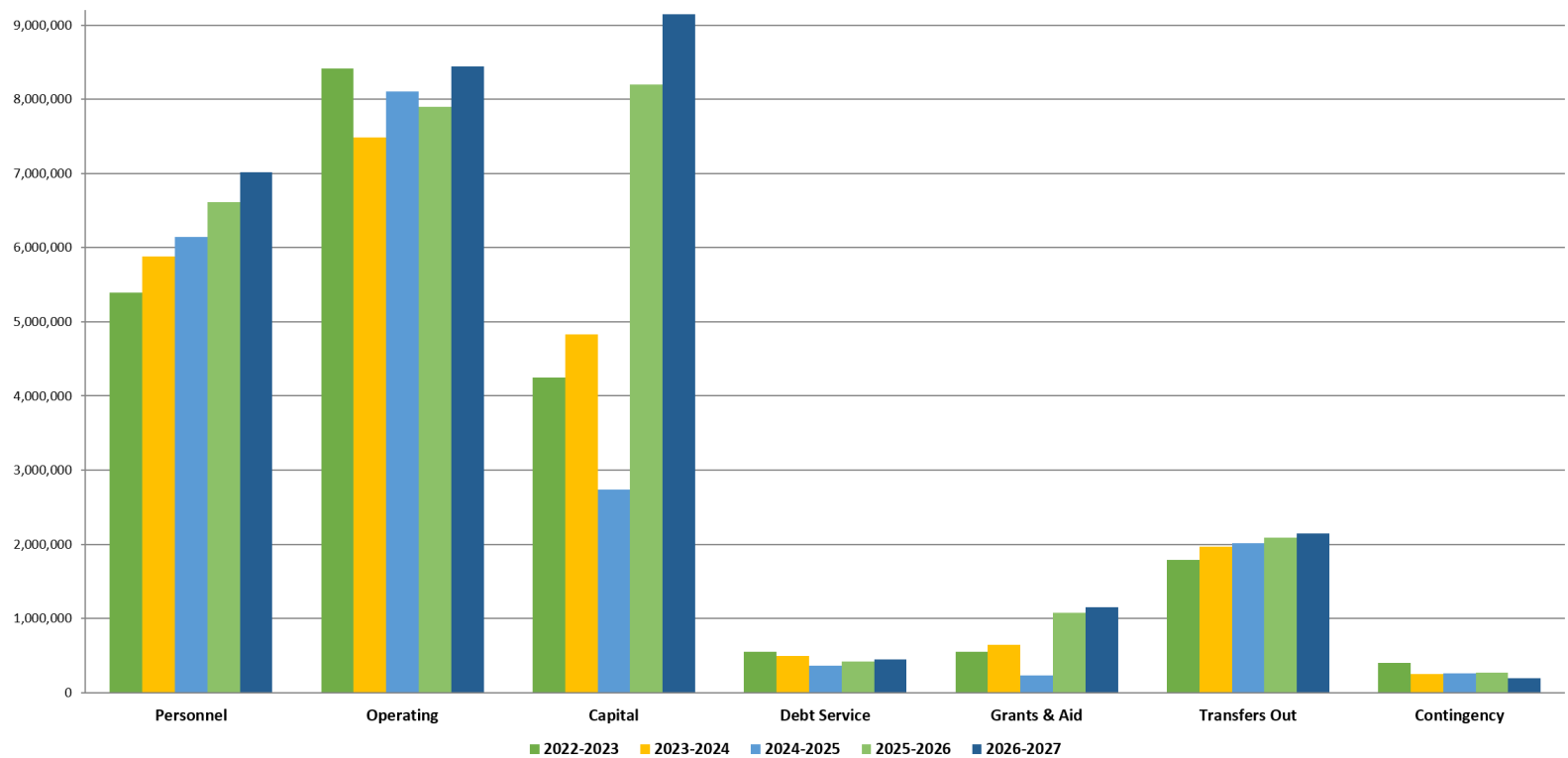
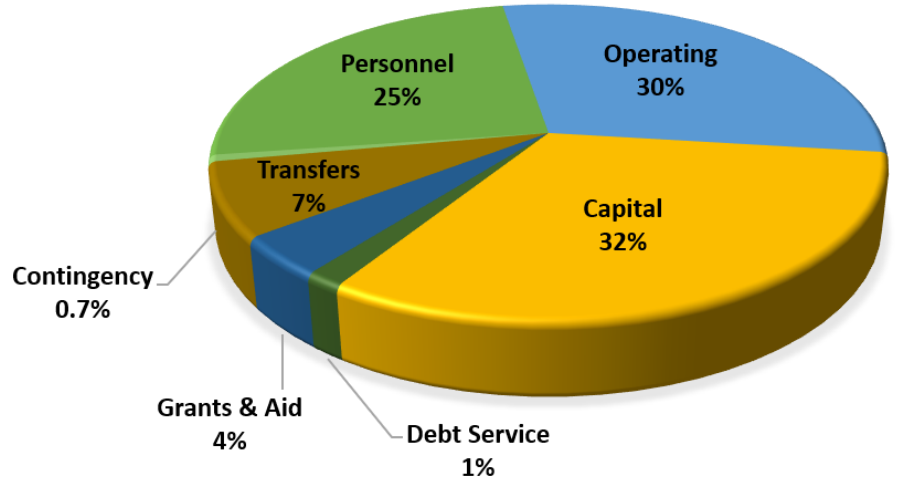
General	
City Commission	244,089
City Manager	174,172
Finance	314,960
Legal	32,000
Community Development	201,275
General Government	1,281,234
Police Department	2,228,507
Code Enforcement	105,361
Roads & Streets	727,974
Parks & Recreation	793,263
General Total	6,102,836
CRA	
CRA	8,208,019
CRA Total	8,208,019

Airport	
Airport	433,006
Airport Total	433,006
Utility	
Meter Reading	228,081
Customer Service	633,509
Water Plant	291,327
Water Distribution	480,326
Wastewater Treatment Plant	991,360
Sewer Collection	274,020
Utility Administration	3,220,099
Purchased Power	3,810,000
Electric Distribution	2,351,406
Utility Total	12,280,128
Sanitation	
Sanitation	1,510,000
Sanitation Total	1,510,000
Grand Total	28,533,989



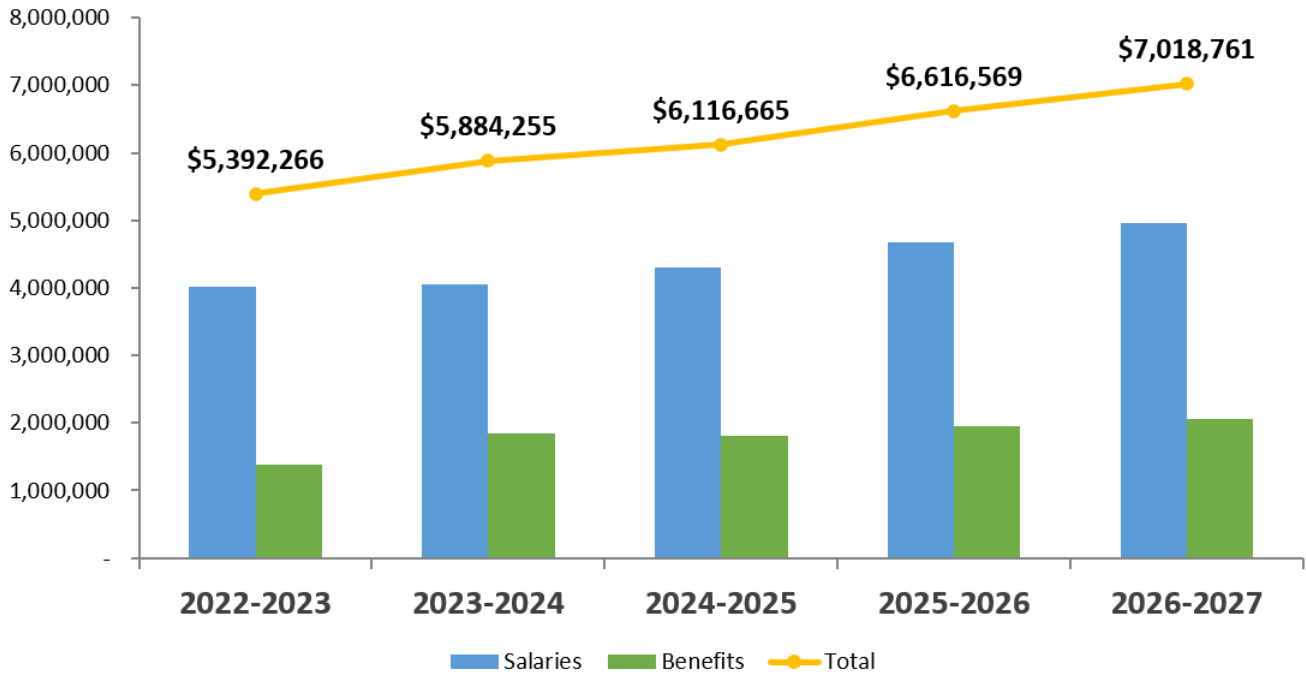
EXPENDITURES BY TYPE

Category	Budget
Personnel	7,019,917
Operating	8,440,323
Capital	9,147,769
Debt Service	446,677
Grants & Aid	1,145,928
Transfers Out	2,148,753
Contingency	189,622
Total	28,538,989



PERSONNEL

TOTAL PERSONNEL COSTS



WORKFORCE OVERVIEW

FTE
81
FULL-TIME EQUIVALENT
TEAM MEMBERS

COMPENSATION OVERVIEW

MEDIAN SALARY	MEDIAN BENEFITS	TOTAL MEDIAN COMPENSATION
\$47,663	\$17,895	\$65,558

EMPLOYEE CREDENTIALS

15
Certified Professionals

11
Licensed Professionals

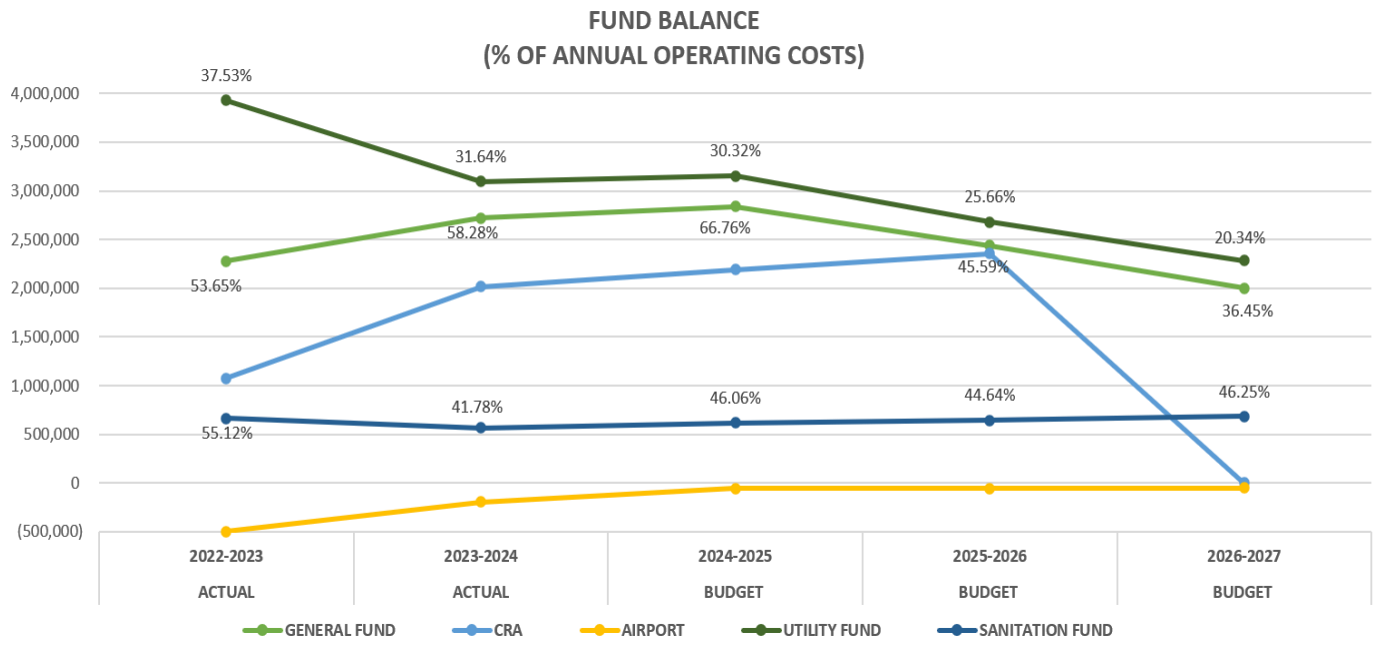
13
CDL Holders

14
Degree Holders

>10 YEARS
30%
of employees have been employed for 10 years or more.

53 of our team members (**65%**) hold a certification, license, CDL, or degree—advancing our mission and serving our community.

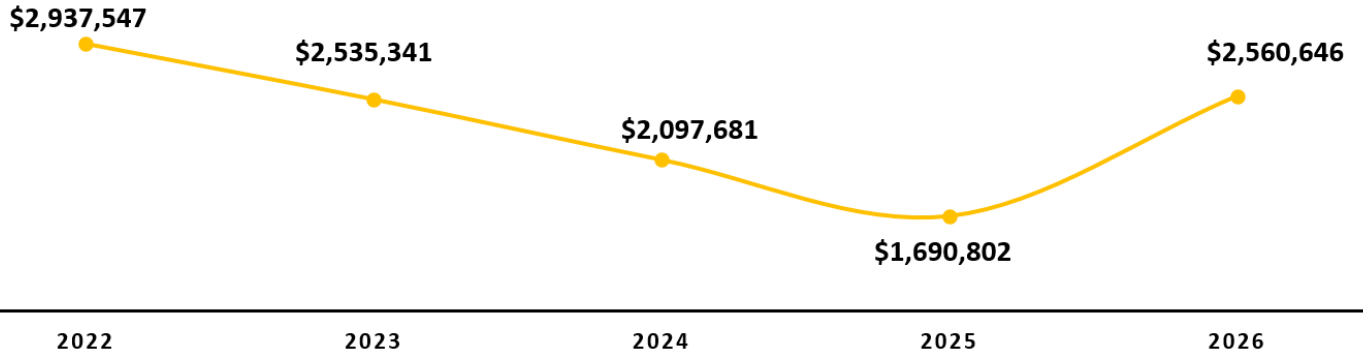
FUND BALANCE



	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027
GENERAL FUND					
FUND BALANCE	2,277,202	2,718,249	2,836,497	2,436,153	1,999,843
% OF ANNUAL OPERATING	53.65%	58.28%	66.76%	45.59%	36.45%
CRA					
FUND BALANCE	1,072,173	2,016,582	2,192,981	2,353,192	-
% OF ANNUAL OPERATING	260.01%	488.61%	550.96%	457.34%	0.00%
AIRPORT					
FUND BALANCE	(496,909)	(197,018)	(55,778)	(55,778)	(50,059)
% OF ANNUAL OPERATING	-153.81%	-73.75%	-14.61%	-15.67%	-11.72%
UTILITY FUND					
FUND BALANCE	3,928,240	3,094,189	3,153,394	2,679,547	2,282,786
% OF ANNUAL OPERATING	37.53%	31.64%	30.32%	25.66%	20.34%
SANITATION FUND					
FUND BALANCE	662,182	563,706	617,857	644,294	681,269
% OF ANNUAL OPERATING	55.12%	41.78%	46.06%	44.64%	46.25%

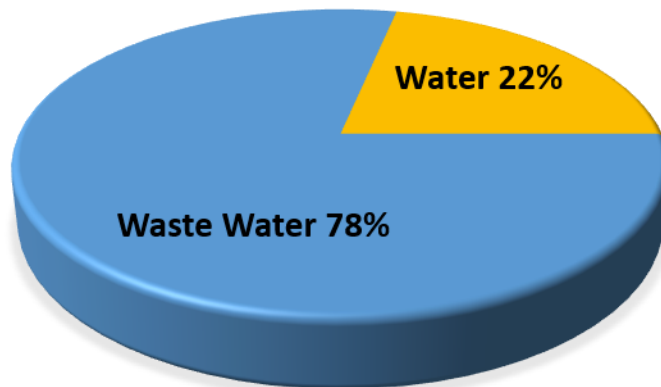
DEBT SERVICE

TOTAL DEBT HISTORY



Description	Fund	Principal	Annual Payment	Maturity Date	Lender
3- Police Department Vehicles	General	\$ -	\$ -	9/5/2026	FNB
Utility Refunding Bond	Utility	\$ 715,000	\$ 256,625	10/1/2028	BB&T
SRF 62419P	Utility	\$ 70,226	\$ 28,691	6/15/2029	DEP
SRF 250200	Utility	\$ 118,311	\$ 27,081	1/1/2030	DEP
SRF 250201	Utility	\$ 386,711	\$ 75,932	1/2/2030	DEP
SRF 250150	Utility	\$ 50,154	\$ 8,811	8/15/2032	DEP
SRF 250160	Utility	\$ 1,220,245	\$ 99,068	8/15/2057	DEP
Total Debt as of 10/01/2026		\$ 2,560,646	\$ 496,208		

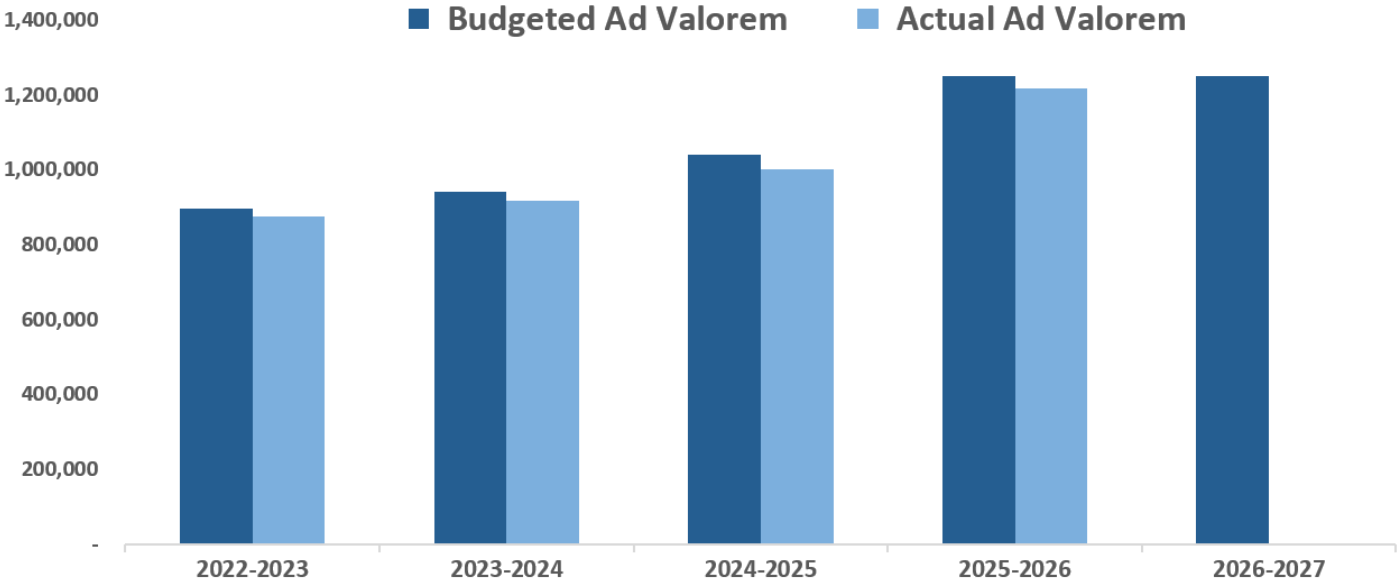
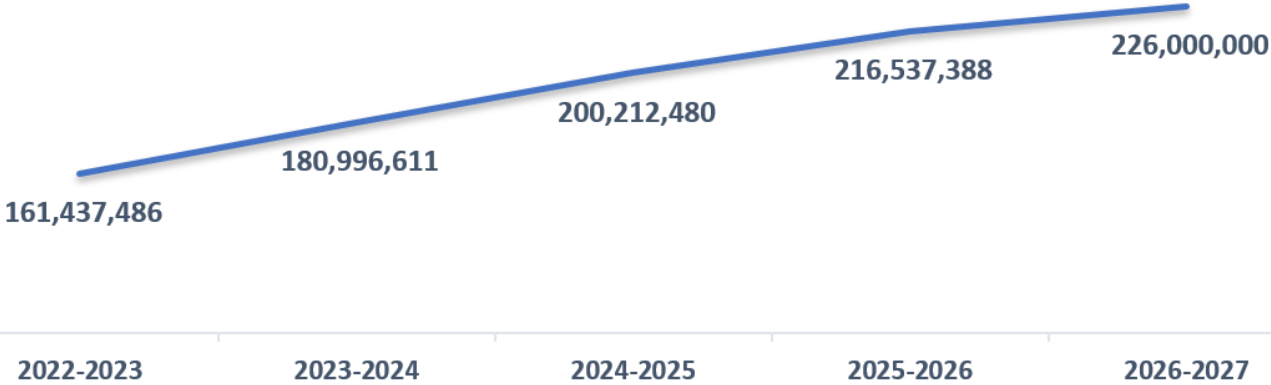
DEBT BY DEPARTMENT



ADVALOREM TAX

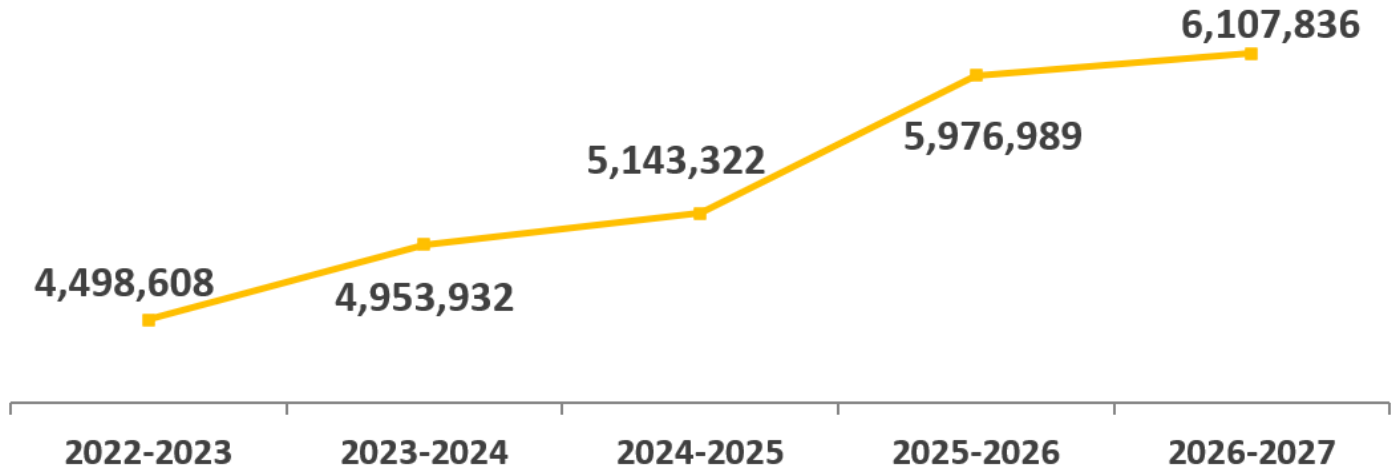
	Final Taxable Value	Proposed Millage Rate	Proposed Rate Ad Valorem	Roll-Back Millage Rate	Roll-Back Rate Ad Valorem	Budgeted Ad Valorem
2022-2023	161,437,486	5.5532	896,495	5.3781	868,227	896,495
2023-2024	180,996,611	5.2042	1,005,110	5.2042	941,943	941,943
2024-2025	200,212,480	5.1860	1,038,302	5.1860	1,038,302	1,038,302
2025-2026	216,537,388	5.7710	1,249,637	5.0794	1,099,880	1,249,637
2026-2027	226,000,000	5.5294	1,249,637	5.5294	1,249,637	1,249,637

Final Taxable Value



GENERAL FUND

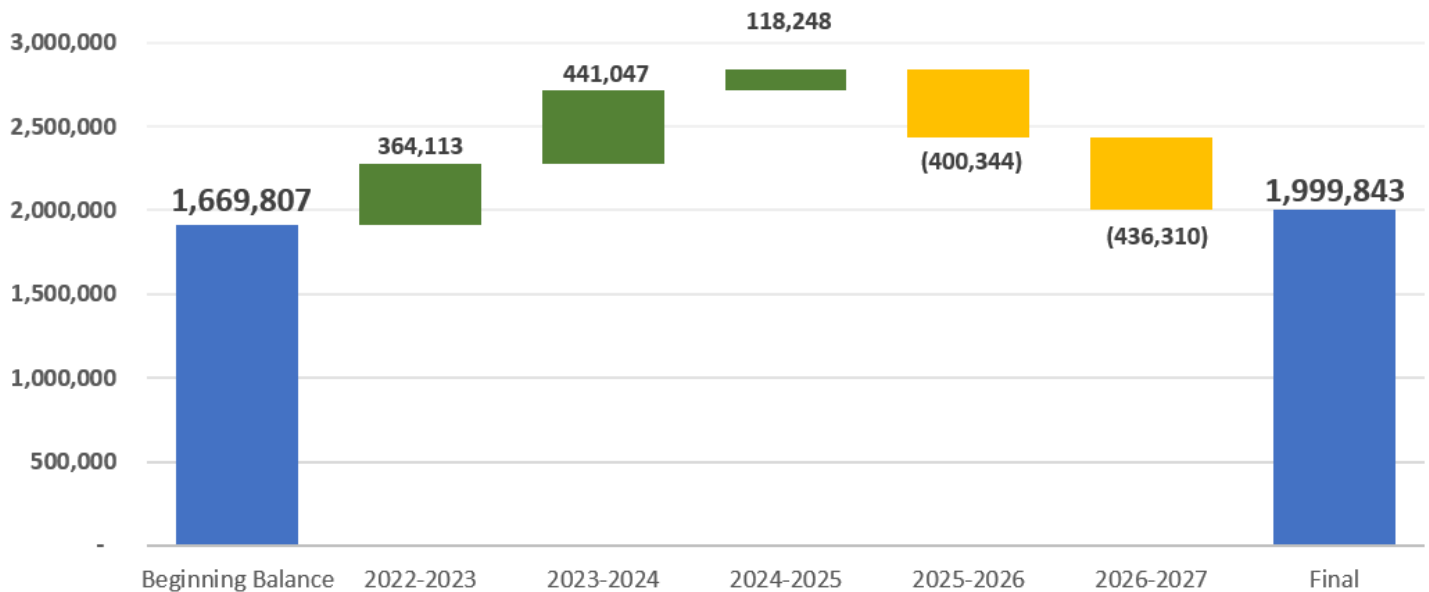
BUDGET HISTORY



REVENUE BY TYPE		
Taxes & State Revenues	\$ 3,131,537	51.27%
State Contracts	\$ 138,288	2.26%
Police Department Revenues	\$ 143,558	2.35%
Miscellaneous	\$ 85,700	1.40%
Reserves	\$ 460,000	7.53%
Contribution From Other Funds	\$ 2,148,753	35.18%
Grand Total	\$ 6,107,836	

EXPENDITURES BY TYPE		
Personnel	\$ 3,403,899	55.73%
Operating	\$ 1,235,029	20.22%
Capital	\$ 597,000	9.77%
Debt Service	\$ -	0.00%
Grants & Aid	\$ 848,218	13.89%
Contingency	\$ 23,690	0.39%
Grand Total	\$ 6,107,836	

CHANGE IN FUND BALANCE



GENERAL FUND LINE-ITEM DETAIL

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
REVENUES					
TAXES					
001-311100 ADVALOREM TAXES	874,520	917,388	999,696	1,249,637	1,249,637
001-312410 \$.06 GAS TAX - CITY SHARE	72,394	69,821	66,648	71,000	71,000
001-312420 \$.05 GAS TAX - CITY SHARE	50,431	48,383	45,288	49,000	49,000
001-314100 UT TAX - UTILITY BILLING	363,862	445,518	482,750	445,000	475,000
001-314860 UT TAX -- VARIOUS	10,270	19,554	21,400	17,000	20,000
001-315000 COMM SERV TAX - DOR	167,782	175,971	187,955	185,000	190,000
TOTAL TAXES	1,539,259	1,676,634	1,803,738	2,016,637	2,054,637
LICENSE & PERMITS					
001-321000 PROF & OCCUP TAX-CITY	11,244	12,390	15,240	13,000	13,000
TOTAL LICENSE & PERMITS	11,244	12,390	15,240	13,000	13,000
FEDERAL GRANTS					
001-331210 PD FED GRANT-BULLET PROOF VEST	1,000	3,722	-	-	-
001-331220 PD FED GRANT-VOCA	50,432	55,069	49,848	52,053	52,053
TOTAL FEDERAL GRANTS	51,432	101,843	49,848	52,053	52,053
STATE SHARED REVENUES					
001-335121 ST REV SHARING-SALES TAX	221,103	208,782	210,519	200,000	210,000
001-335122 ST REV SHARE-FUEL TAX	69,058	65,210	65,753	60,000	65,000
001-335140 MOBILE HOME LICENSES	1,546	1,359	1,585	1,400	1,400
001-335150 ALCOHOLIC BEVERAGE LIC	1,409	7,227	2,592	1,500	1,500
001-335180 HALF-CENT SALES TAX	232,072	223,826	210,124	225,000	225,000
001-335190 SALES TAX--\$.01 LOCAL OPT	551,808	558,840	563,380	550,000	560,000
001-335290 PUBLIC SAFETY-ST REV SHARE	1,916	3,030	1,702	1,500	1,000
TOTAL STATE SHARED REVENUES	1,078,912	1,068,273	1,055,653	1,039,400	1,063,900
SERVICE CHARGES					
001-342100 SCHOOL RESOURCE OFFICER	25,192	44,672	47,262	47,005	47,005
TOTAL SERVICE CHARGES	41,192	44,672	47,262	47,005	47,005
TRANSPORTATION					
001-343910 CHG-MOWING RIGHT/OF/WAY	26,756	26,756	26,743	26,730	26,730
001-343912 TRAFFIC/LIGHT MAINT FDOT	90,403	100,789	102,969	105,272	108,558
001-345900 EV CHARGER SALES	-	1,084	2,780	1,000	3,000
TOTAL TRANSPORTATION	117,159	128,629	132,492	133,002	138,288

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
COURT REVENUE					
001-351100 COURT FINES	23,599	20,398	21,671	20,000	20,000
001-351150 INVESTIGATIVE FUNDS	7,469	7,821	7,496	7,000	7,000
001-351300 COURT FEES-POLICE EDUCAT	1,537	1,877	2,057	1,500	1,500
001-351405 RESTIT-OTHER LAW ENFORCE	451	326	379	500	500
001-354000 FINES -- CODE VIOLATIONS	1,748	40,522	18,305	5,000	5,000
001-354110 FINES-AUTO PHOTO-SPEED ENFCMT	-	-	-	-	10,000
TOTAL COURT REVENUE	35,808	70,946	50,873	34,000	44,000
INTEREST EARNINGS					
001-361110 INTEREST	24,484	60,909	55,153	40,000	50,000
TOTAL INTEREST EARNINGS	24,492	60,913	55,153	40,000	50,000
RENTS & ROYALTIES					
001-362200 RENT- HERITAGE PARK	-	1,899	1,900	1,800	1,900
001-362330 HISTORIC CITY HALL OFFICE LEASE	18,150	21,450	19,800	19,800	19,800
TOTAL RENTS & ROYALTIES	18,150	21,450	21,700	21,600	21,700
DISPOSITION OF ASSETS					
001-364100 SALE OF CEMETERY LOTS	55,169	17,810	5,725	3,000	3,000
001-365100 SALE OF EQUIPMENT	1,042	15,592	87,230	15,000	11,000
TOTAL DISPOSITION OF ASSETS	56,211	33,401	92,955	18,000	14,000
MISC REVENUE					
001-369910 MISC - LAW ENFORCEMENT	1,053	1,877	994	500	500
TOTAL MISC REVENUE	1,053	1,877	994	500	500
INTERFUND TRANSFER					
001-381700 TRANSFER FROM AIRPORT	26,000	-	30,000	30,000	35,000
001-381800 TRANSFER FROM RESERVES	-	-	-	475,350	460,000
TOTAL INTERFUND TRANSFER	26,000	-	30,000	505,350	495,000
CONTRIBUTION FR OTH FUND					
001-382100 CONTRIB FR UT & SAN	1,760,000	1,966,821	1,982,702	2,056,442	2,113,753
TOTAL CONTRIBUTION FR OTH FUND	1,760,000	1,966,821	1,982,702	2,056,442	2,113,753
DEBT PROCEEDS					
001-384925 LOAN PROCEEDS	-	-	-	-	-
TOTAL DEBT PROCEEDS	-	-	-	-	-
TOTAL REVENUES	4,760,912	5,538,749	5,358,442	5,976,989	6,107,836

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
CITY COMMISSION & CLERK					
PERSONNEL SERVICES					
001-511-51100 EXECUTIVE SALARIES	70,172	44,326	51,561	102,665	108,909
001-511-51110 ELECTED OFFICIAL SALARIES	30,000	30,000	30,000	30,000	30,000
001-511-52100 FICA	3,160	2,943	3,051	3,784	3,874
001-511-52200 RETIREMENT	2,608	7,867	6,650	9,589	10,891
001-511-52300 HEALTH INSURANCE	42,749	46,670	45,689	58,350	59,240
001-511-52400 WORKERS COMP	318	341	321	343	360
001-511-52450 AD&D POLICY	36	33	41	65	90
TOTAL PERSONNEL SERVICES	149,044	132,181	137,313	204,795	213,364
OPERATING EXPENSE					
001-511-53400 CONTRACTUAL SERVICES	934	1,181	7,121	6,042	6,585
001-511-54000 TRAVEL & PER DIEM	1,477	930	436	2,000	2,200
001-511-54005 TRAVEL & PER DIEM - CLERK	400	775	1,447	4,240	4,000
001-511-54100 COMMUNICATIONS	2,619	2,992	3,070	3,180	2,520
001-511-54700 PRINTING & BINDING	5,031	5,842	7,489	6,000	7,000
001-511-55100 OFFICE SUPPLIES	2,203	1,576	3,038	4,708	4,340
001-511-55400 BOOKS, PUB & ED	729	170	562	550	550
001-511-55405 BOOKS & PUB - CLERK	740	740	1,348	3,095	3,530
TOTAL OPERATING EXPENSE	14,132	14,205	24,510	29,815	30,725
TOTAL CITY COMMISSION & CLERK	163,176	146,386	161,823	234,610	244,089

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
CITY ADMINISTRATION					
PERSONNEL SERVICES					
001-512-51100 EXECUTIVE SALARIES	170,180	127,834	130,639	123,221	124,030
001-512-52100 FICA	2,107	1,611	1,632	1,787	1,798
001-512-52200 RETIREMENT	6,344	19,607	15,218	11,509	12,403
001-512-52300 HEALTH INSURANCE	12,771	16,130	16,840	18,998	19,564
001-512-52400 WORKERS COMP	440	472	444	473	497
001-512-52450 AD & D POLICY	31	33	35	32	45
TOTAL PERSONNEL SERVICES	191,873	165,686	164,807	156,020	158,337
OPERATING EXPENSE					
001-512-54000 TRAVEL & PER DIEM	2,880	3,373	3,550	5,900	6,750
001-512-54100 COMMUNICATIONS	353	545	560	552	540
001-512-54655 REP & MAINT TRKS & EQ	482	623	759	1,100	500
001-512-55100 OFFICE SUPPLIES	147	1,333	228	1,000	440
001-512-55211 FUEL EXPENSE	2,353	1,454	629	1,000	1,400
001-512-55400 BOOKS, PUB & ED	1,705	5,241	5,203	5,311	6,205
TOTAL OPERATING EXPENSE	7,919	12,570	10,929	14,863	15,835
TOTAL CITY ADMINISTRATION	199,792	178,256	175,736	170,883	174,172

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
FINANCING & ADMINISTRATION					
PERSONNEL SERVICES					
001-513-51100 EXECUTIVE SALARIES	97,708	93,462	86,569	91,984	96,886
001-513-51200 REGULAR SALARIES	91,560	110,804	167,159	95,651	103,022
001-513-51400 OVERTIME PAY	493	682	86	200	200
001-513-52100 FICA	4,505	4,705	6,832	2,724	2,902
001-513-52200 RETIREMENT	4,998	14,043	19,861	17,545	20,011
001-513-52300 HEALTH INSURANCE	66,803	67,789	80,290	73,103	75,603
001-513-52400 WORKERS COMP	751	805	758	808	848
001-513-52450 AD & D POLICY	119	96	131	97	135
TOTAL PERSONNEL SERVICES	266,935	292,386	361,685	282,112	299,607
OPERATING EXPENSE					
001-513-54000 TRAVEL & PER DIEM	543	3,034	2,525	5,910	6,214
001-513-54100 COMMUNICATIONS	1,193	1,077	1,380	780	780
001-513-55100 OFFICE SUPPLIES	3,776	1,492	1,007	2,500	800
001-513-55400 BOOKS, PUB & ED	1,591	1,908	3,018	6,246	7,559
TOTAL OPERATING EXPENSE	7,103	7,511	7,930	15,436	15,353
TOTAL FINANCING & ADMINISTRATION	274,038	299,896	369,615	297,548	314,960

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
LEGAL COUNSEL					
OPERATING EXPENSE					
001-514-53100 PROF SERVICES - GENERAL	23,487	32,042	27,208	32,000	30,000
001-514-53150 PROF SERVICE - AN&B	1,818	1,293	-	2,000	2,000
TOTAL OPERATING EXPENSE	25,305	33,335	27,208	34,000	32,000
TOTAL LEGAL COUNSEL	25,305	33,335	27,208	34,000	32,000

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
COMMUNITY DEVELOPMENT					
PERSONNEL SERVICES					
001-515-51100 EXECUTIVE SALARIES	67,155	70,665	78,171	80,615	84,687
001-515-51530 P&Z BOARD ALLOWANCE	5,170	4,840	4,070	6,600	6,600
001-515-52100 FICA	1,241	1,204	1,212	1,674	1,733
001-515-52200 RETIREMENT	2,589	11,259	9,190	7,529	8,469
001-515-52300 HEALTH INSURANCE	19,854	32,467	37,256	45,719	47,417
001-515-52400 WORKMENS COMP	422	453	426	454	477
001-515-52450 AD & D POLICY	50	49	52	49	67
TOTAL PERSONNEL SERVICES	96,481	120,937	130,377	142,640	149,450
OPERATING EXPENSE					
001-515-53100 PROFESSIONAL SERVICES	2,898	4,482	7,308	5,000	6,000
001-515-53130 CFRPC - PAS	22,500	20,625	36,875	38,000	36,000
001-515-54000 TRAVEL & PER DIEM	1,057	305	61	1,580	1,580
001-515-54010 TRAVEL ALLOWANCE	1,504	1,509	1,504	1,625	1,625
001-515-54100 COMMUNICATIONS	1,152	1,176	1,173	1,200	1,200
001-515-54700 PRINTING & BINDING	1,877	2,623	3,724	2,000	2,000
001-515-55100 OFFICE SUPPLIES	454	1,331	1,536	200	820
001-515-55400 BOOKS, PUB & ED	845	1,760	1,649	2,600	2,600
001-515-55600 ECONOMIC DEVELOP	4,995	5,477	5,287	5,850	-
TOTAL OPERATING EXPENSE	37,282	39,289	59,116	58,055	51,825
TOTAL COMMUNITY DEVELOPMENT	133,763	328,386	309,734	200,695	201,275

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
OTHER GENERAL GOVERNMENT					
PERSONNEL SERVICES					
001-519-51200 REGULAR SALARIES	-	-	-	26,000	-
001-519-51210 PART TIME WAGES	4,945	6,739	6,816	7,020	7,020
001-519-51521 SPECIAL PAY - RET BONUS	1,850	1,850	1,850	2,140	2,140
001-519-52100 FICA	932	1,346	377	1,096	682
001-519-52200 RETIREMENT	997	15,272	6,533	4,457	1,912
001-519-52320 WELLNESS PROGRAM	14,631	9,710	7,983	12,600	10,000
001-519-52450 AD&D Policy	979	1,200	1,178	1,048	1,061
TOTAL PERSONNEL SERVICES	24,334	36,133	24,737	54,362	22,814
OPERATING EXPENSE					
001-519-53100 PROF SERVICES - GENERAL	12,542	12,281	15,000	15,000	15,000
001-519-53200 ACCOUNTING & AUDITING	11,480	19,845	15,556	16,785	16,950
001-519-53400 CONTRACTUAL SERVICES	2,848	2,780	2,780	2,900	2,900
001-519-53420 OCS - I.T. SERVICES	16,000	16,000	11,000	11,000	11,000
001-519-54100 COMMUNICATIONS	23,368	22,889	15,039	13,500	13,704
001-519-54300 UTILITIES	94,448	116,044	109,356	113,160	116,555
001-519-54310 ELECTRIC FOR ST LIGHTS	87,456	79,063	91,204	81,600	93,600
001-519-54320 ELECTRIC FOR TRAFFIC LIGHTS	20,626	27,941	28,770	30,552	30,552
001-519-54410 RENTALS-OFFICE EQUIP	2,685	3,787	3,603	4,236	4,680
001-519-54500 INSURANCE	84,927	102,489	103,215	119,184	125,144
001-519-54610 MAINT AGREEMENTS	19,272	25,044	25,220	24,100	29,579
001-519-54620 REP & MAINT -BLDGS	62,145	53,018	19,180	33,000	10,000
001-519-54655 REP&MAINT TRKS&EQ-SHOP	1,495	144	1,415	1,000	1,000
001-519-54656 REP&MAINT TRKS&EQ- WH	220	498	820	1,500	2,250
001-519-54700 PRINTING & BINDING	1,481	2,109	100	2,145	1,605
001-519-54900 OTHER CURRENT CHARGES	3,543	4,066	4,684	4,775	4,775
001-519-54902 COMMUNITY INVOLVEMENT	7,649	7,856	10,576	13,510	13,000
001-519-54905 EMPLOYEE APPREC EXPENSE	1,530	747	771	792	828
001-519-54920 EMPLOYEE RECOGNITION EXP	290	346	1,593	2,500	2,500
001-519-55100 OFFICE SUPPLIES	3,628	4,111	5,737	1,200	1,200
001-519-55200 OPERATING SUP & EXP	14,572	15,412	17,977	14,865	13,000
001-519-55211 FUEL EXPENSE- SHOP	1,523	1,020	349	500	2,400
001-519-55213 FUEL EXPENSE- WAREHOUSE	63	241	418	300	300
001-519-55216 ELECTRIC CHARGING STATION EXP	6,855	5,589	2,652	9,720	9,720
001-519-55220 SMALL TOOLS - SHOP	5,364	3,736	5,245	5,300	3,000
001-519-55221 OP SUP & EXP - SHOP	9,313	8,758	8,780	10,000	7,100
001-519-55240 OP SUP - WAREHOUSE	5,003	3,108	3,304	4,500	3,850
001-519-55245 OP SUP & EXP - CEMETERY	3,277	4,811	2,480	4,500	3,400
001-519-55400 BOOKS, PUB & ED	7,010	2,840	1,437	3,850	5,480
001-519-55500 SAFETY	-	158	-	1,000	1,000
TOTAL OPERATING EXPENSE	510,610	546,729	508,262	546,974	546,072

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
OTHER GENERAL GOVERNMENT					
CAPITAL EXPENSE					
001-519-56200 CAPITAL- BUILDINGS	-	-	10,700	-	-
001-519-56300 CAPITAL- IMP O/T BLDGS	7,400	-	-	15,350	-
TOTAL CAPITAL EXPENSE	7,400	-	10,700	15,350	-
GRANTS & AIDS					
001-519-58200 AIDS TO PRIVATE ORG	17,962	18,233	19,031	19,560	19,560
TOTAL GRANTS & AIDS	17,962	18,233	19,031	19,560	19,560
OTHER USES					
001-519-59100 TRANSFER TO CRA	418,091	460,696	535,152	674,098	674,098
001-519-59900 CONTINGENCIES	-	-	-	75,006	23,690
TOTAL OTHER USES	418,091	460,696	535,152	749,104	697,788
TOTAL OTHER GENERAL GOVERNMENT	978,397	1,061,792	1,097,882	1,385,350	1,286,234

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
POLICE DEPARTMENT					
PERSONNEL SERVICES					
001-521-51100 EXECUTIVE SALARIES	222,143	211,149	225,161	238,064	252,179
001-521-51200 REGULAR SALARIES	650,385	651,819	683,833	734,709	787,145
001-521-51210 PART TIME WAGES	21,482	38,210	28,482	36,702	36,702
001-521-51222 SALARIES - VOCA GRANT	41,196	43,765	47,281	49,028	52,770
001-521-51400 OVERTIME PAY	101,154	93,376	63,819	80,000	80,000
001-521-51510 OTHER PAY-POLICE INCENT	10,846	8,684	9,187	12,000	10,000
001-521-52100 FICA	18,446	17,288	18,877	21,409	22,638
001-521-52122 FICA/MED - VOCA GRANT	488	517	562	711	765
001-521-52200 RETIREMENT	37,563	142,422	112,801	104,250	116,595
001-521-52222 RETIRMNT-VOCA GRANT	1,535	6,975	5,633	4,579	5,277
001-521-52300 HEALTH INSURANCE	232,239	224,850	230,192	258,266	289,577
001-521-52323 LIFE/HLTH INS VOCA GRANT	18,194	19,037	17,298	22,951	23,754
001-521-52400 WORKERS COMP	45,638	48,945	46,057	49,086	51,540
001-521-52422 WORK COMP-VOCA GRANT	151	162	153	163	171
001-521-52450 AD & D POLICY	2,277	545	2,355	2,333	2,583
TOTAL PERSONNEL SERVICES	1,403,736	1,507,744	1,491,692	1,614,252	1,731,696
OPERATING EXPENSE					
001-521-53100 PROF SERVICES - GENERAL	465	7,063	5,618	1,000	1,000
001-521-53120 PROF SERV - REDACT & TRANSCRIBE	-	-	-	5,000	5,000
001-521-53420 CONTRACTUAL SERVICES- IT	-	-	-	-	5,000
001-521-53500 INVESTIGATIONS	2,387	648	2,986	1,500	1,500
001-521-54000 TRAVEL & PER DIEM	8,754	8,537	2,929	6,000	6,000
001-521-54100 COMMUNICATIONS	12,644	13,775	15,600	14,620	16,312
001-521-54110 COMMUNICATIONS-RADIO	384	-	-	1,000	1,000
001-521-54140 POSTAGE & SHIPPING	321	186	418	500	500
001-521-54300 UTILITIES	9,283	9,027	9,789	9,792	10,080
001-521-54400 RENTALS & LEASES	23,938	18,440	23,193	29,600	25,275
001-521-54500 INSURANCE	33,135	43,329	43,411	53,455	54,137
001-521-54610 MAINT AGREEMENTS	325	2,350	1,090	3,805	3,760
001-521-54620 REP & MAINT -BLDGS	1,290	1,208	9,260	2,000	2,000
001-521-54655 REP & MAINT TRKS & EQ	21,746	22,569	13,572	20,000	15,000
001-521-54700 PRINTING & BINDING	442	363	969	500	500
001-521-54905 EMPLOYEE APPREC EXPENSE	790	716	627	648	648
001-521-55100 OFFICE SUPPLIES	4,156	3,874	1,456	5,500	2,500
001-521-55200 OPERATING SUP & EXP	33,937	38,383	26,826	33,600	34,800
001-521-55210 OP SUP & EXP- BULLET PROOF VEST	6,849	4,263	-	2,100	2,100
001-521-55211 FUEL EXPENSE	58,313	62,154	55,442	60,000	60,000
001-521-55212 UNIFORMS	6,161	5,624	11,137	6,500	6,500
001-521-55400 BOOKS, PUB & ED	15,467	16,639	9,227	4,726	5,480
TOTAL OPERATING EXPENSE	240,788	259,148	233,550	261,846	259,092

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
POLICE DEPARTMENT					
CAPITAL EXPENSE					
001-521-56440 CAPITAL- VEHICLES	108,775	160,888	165,804	180,000	120,000
TOTAL CAPITAL EXPENSE	108,775	160,888	165,804	180,000	120,000
DEBT SERVICE					
001-521-57100 PRINC: INTERNAL LOAN- UT	-	-	-	-	-
001-521-57150 PRINC: CHARGER PATROL	49,894	51,729	53,654	21,700	-
001-521-57200 INT: INTERNAL LOAN- UT	-	-	-	-	-
001-521-57350 INT: CHARGER PATROL	6,399	4,564	1,956	900	-
TOTAL DEBT SERVICE	56,293	56,293	55,610	22,600	-
GRANTS & AIDS					
001-521-58110 ANIMAL CONTROL CONTR	15,319	19,580	20,933	22,190	34,765
001-521-58120 CONTRIBUTION TO DISPATCH	27,500	39,021	43,934	82,955	82,955
TOTAL GRANTS & AIDS	42,819	58,601	64,867	105,145	117,720
TOTAL POLICE DEPARTMENT	1,852,411	2,042,675	2,011,522	2,183,842	2,228,507

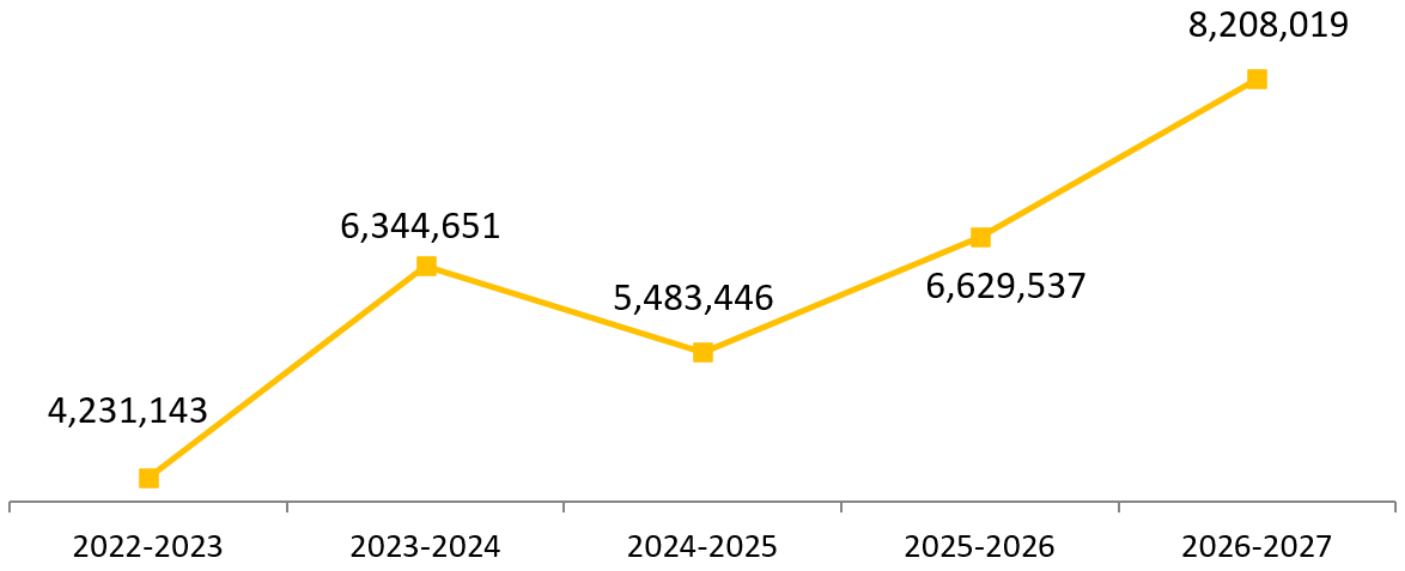
	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
CODE ENFORCEMENT					
PERSONNEL SERVICES					
001-524-51200 REGULAR SALARIES	39,239	41,781	44,125	45,315	47,778
001-524-52100 FICA	471	491	513	659	695
001-524-52200 RETIREMENT	1,516	6,431	5,165	4,251	4,796
001-524-52300 HEALTH INSURANCE	22,467	24,196	25,510	30,480	31,612
001-524-52400 WORKER'S COMP	136	146	137	165	154
001-524-52450 AD & D POLICY	33	33	35	32	45
TOTAL PERSONNEL SERVICES	63,862	73,077	75,492	80,902	85,079
OPERATING EXPENSE					
001-524-53100 PROFESSIONAL SERVICES	8,142	16,084	21,088	20,000	15,000
001-524-53410 CODE ENF- LOT CLEANING	439	-	-	3,000	-
001-524-54100 TELEPHONE	301	302	301	300	300
001-524-54140 POSTAGE & SHIPPING	502	2,066	1,810	1,500	1,500
001-524-54500 INSURANCE	350	477	478	578	607
001-524-54655 REP & MAINT TRKS & EQ	36	55	246	600	600
001-524-55100 OFFICE SUPPLIES	44	463	241	300	1,000
001-524-55211 FUEL EXPENSE	1,131	1,128	917	1,200	1,000
001-524-55212 BOOT ALLOWANCE	134	80	125	125	125
001-524-55400 BOOKS, PUB & ED	-	55	-	150	150
TOTAL OPERATING EXPENSE	11,078	20,710	25,205	27,753	20,282
TOTAL CODE ENFORCEMENT	74,940	93,786	100,697	108,655	105,361

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
ROADS & STREETS					
PERSONNEL SERVICES					
001-541-51200 REGULAR SALARIES	96,553	116,878	127,367	134,365	142,626
001-541-51400 OVERTIME PAY	7,995	5,881	5,324	5,500	6,500
001-541-52100 FICA	1,741	3,113	1,714	2,034	2,154
001-541-52200 RETIREMENT	3,985	18,938	15,606	13,421	15,134
001-541-52300 HEALTH INSURANCE	27,337	34,740	30,646	34,050	34,841
001-541-52400 WORKERS COMP	6,744	7,232	6,805	7,253	7,616
001-541-52450 AD & D POLICY	76	98	104	97	135
TOTAL PERSONNEL SERVICES	144,430	186,880	187,567	196,720	209,004
OPERATING EXPENSE					
001-541-53100 PROF SERVICES - GENERAL	3,782	5,383	6,218	5,000	5,000
001-541-53400 CONTRACTUAL SERVICES	17,938	19,688	24,063	30,000	26,400
001-541-54100 COMMUNICATIONS	1,001	1,096	1,075	1,104	1,032
001-541-54400 RENTALS & LEASES	-	-	-	5,000	4,000
001-541-54500 INSURANCE	1,910	2,605	2,612	3,156	3,313
001-541-54600 REPAIRS & MAINTENANCE	28,890	34,786	20,669	30,000	25,000
001-541-54601 REP & MAINT- PAVING	-	3,315	2,521	5,000	5,000
001-541-54602 REP & MAINT- SIDEWALKS	3,570	5,939	11,830	5,000	10,000
001-541-54610 REP & MAINT- TRAF LIGHTS	39,281	25,398	22,009	40,000	26,500
001-541-54655 REP & MAINT- TRKS & EQ	2,883	1,602	2,222	2,000	3,000
001-541-55200 OPERATING SUP & EXP	8,740	2,723	5,054	6,500	6,700
001-541-55211 FUEL EXPENSE	8,260	7,960	8,426	8,000	14,500
001-541-55212 BOOT ALLOWANCE	268	285	375	375	375
001-541-55230 OP SUP - SMALL TOOLS	1,291	2,874	2,809	4,200	4,150
TOTAL OPERATING EXPENSE	117,813	113,652	109,882	145,335	134,970
CAPITAL EXPENSE					
001-541-56305 PAVEMENT MANAGEMENT PLAN	-	-	-	-	100,000
001-541-56391 ROAD MILL & REPAVE	-	-	-	230,000	230,000
001-541-56400 CAPITAL-MACHINERY & EQ	-	33,657	-	-	54,000
001-541-56410 HIDDEN CREEK ST LIGHTS	-	-	-	50,000	-
001-541-56550 LOUISIANA ST SIDEWALK	22,340	-	-	-	-
TOTAL CAPITAL EXPENSE	22,638	232,429	853,750	280,000	384,000
TOTAL ROADS & STREETS	484,881	532,961	1,151,199	622,055	727,974

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
PARKS & GROUNDS					
PERSONNEL SERVICES					
001-572-51200 REGULAR SALARIES	182,609	223,790	243,282	331,238	350,271
001-572-51210 PART TIME WAGES	4,246	5,040	2,328	7,000	5,000
001-572-51400 OVERTIME PAY	3,686	3,248	2,048	7,000	4,000
001-572-52100 FICA	4,639	5,399	5,816	8,026	10,522
001-572-52200 RETIREMENT	5,812	29,691	23,975	28,249	27,505
001-572-52300 HEALTH INSURANCE	44,390	73,399	78,642	109,798	123,002
001-572-52400 WORKERS COMP	12,219	13,104	12,331	13,142	13,799
001-572-52450 AD & D POLICY	212	240	246	324	449
TOTAL PERSONNEL SERVICES	257,812	353,911	368,668	504,777	534,548
OPERATING EXPENSE					
001-572-54100 COMMUNICATIONS	-	51	-	-	1,440
001-572-54500 INSURANCE	20,604	28,096	28,176	34,033	35,735
001-572-54600 REP & MAINT	15,716	23,855	19,880	20,000	20,000
001-572-54610 MAINT AGREEMENTS	92	137	1,263	950	2,850
001-572-54630 REP & MAINT - LAWN EQ	15,723	9,014	7,623	6,500	8,000
001-572-54655 REP & MAINT TRKS & EQ	3,847	4,666	3,641	4,500	4,500
001-572-55200 OPERATING SUP & EXP	18,097	21,666	18,619	18,300	20,200
001-572-55211 FUEL EXPENSE	21,977	22,463	21,759	20,000	29,900
001-572-55212 BOOT ALLOWANCE	928	730	1,000	1,250	1,250
001-572-55230 OP SUP- SMALL TOOLS	4,310	3,681	4,729	7,000	5,000
TOTAL OPERATING EXPENSE	101,293	114,518	106,690	112,733	128,875
CAPITAL EXPENSE					
001-572-56400 CAPITAL-MACHINERY & EQ	31,463	16,652	31,542	19,500	93,000
001-572-56440 CAPITAL - VEHICLES	39,673	-	-	63,000	-
TOTAL CAPITAL EXPENSE	71,136	16,652	31,542	82,500	93,000
GRANTS & AIDS					
001-572-58100 CONTR TO RECREATION	5,000	5,000	-	5,000	2,500
001-572-58110 CONTRI TO RECRE COMPLEX	32,450	34,340	34,340	34,340	34,340
TOTAL GRANTS & AIDS	37,450	39,340	34,340	39,340	36,840
TOTAL PARKS & GROUNDS	467,692	524,422	541,240	739,350	793,263
TOTAL GENERAL FUND EXPENSES	4,654,395	5,241,898	5,946,656	5,976,989	6,107,836

COMMUNITY REDEVELOPMENT AGENCY FUND

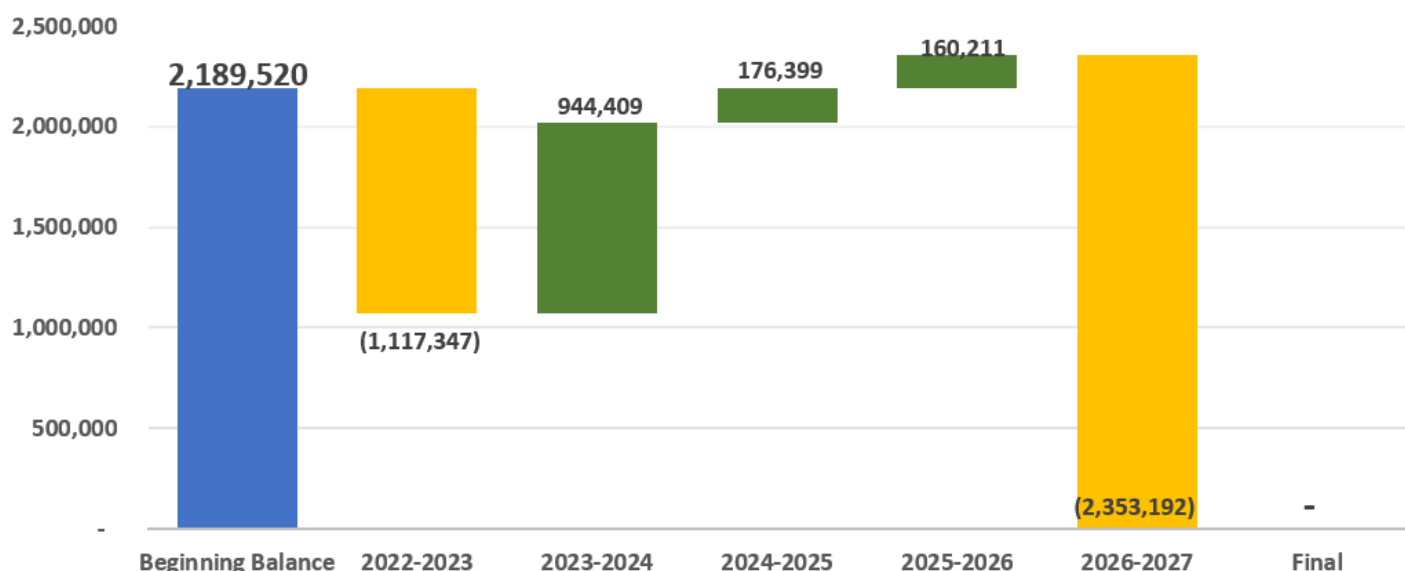
BUDGET HISTORY



REVENUES BY TYPE		
Grants	\$ 4,236,729	51.62%
Tax Increment Financing	\$ 1,598,098	19.47%
Reserves	\$ 2,353,192	28.67%
Miscellaneous	\$ 20,000	0.24%
Grand Total	\$ 8,208,019	

EXPENDITURES BY TYPE		
Personnel	\$ 119,142	1.45%
Operating	\$ 173,899	2.12%
Capital	\$ 7,617,269	92.80%
Grants & Aid	\$ 297,710	3.63%
Grand Total	\$ 8,208,019	

CHANGE IN FUND BALANCE



COMMUNITY REDEVELOPMENT AGENCY FUND LINE-ITEM DETAIL

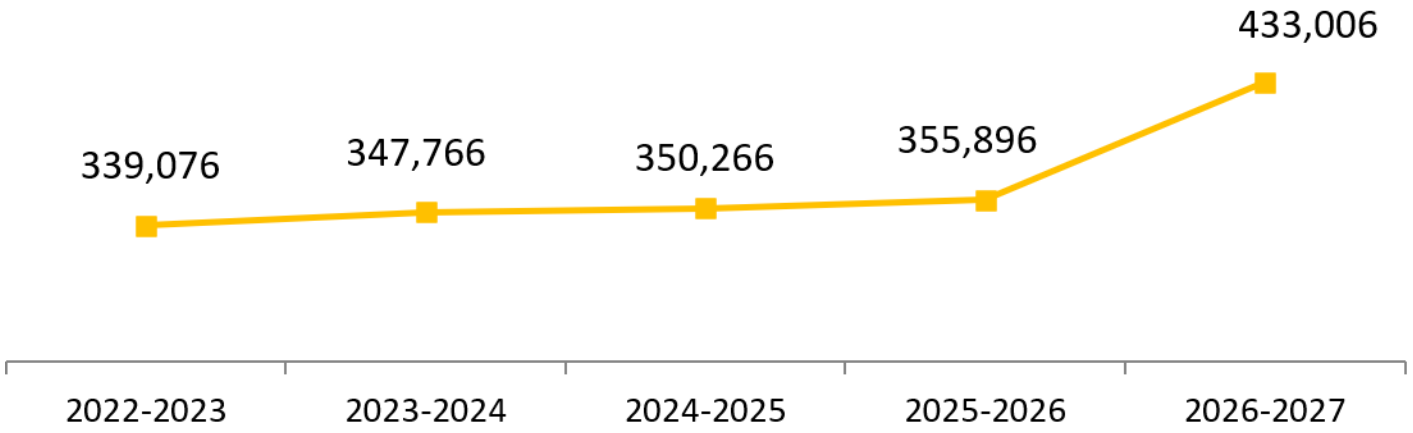
	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
REVENUES					
GRANT PROCEEDS					
103-334490 DEO- AUDITORIUM PARKING	42,156	327,393	-	-	-
103-334740 RTP- PEACE RIVER PARK	-	200,000	-	-	-
103-334780 STATE LEG APP- FARR FIELD	-	11,080	-	2,867,458	1,736,729
103-334770 HIST PRES- AUDITORIUM	-	70,500	-	-	-
103-334770 STATE LEG APP- AUDITORIUM	-	-	-	-	2,500,000
103-337400 IDA- AUDITORIUM PARKING	42,156	717,268	-	-	-
TOTAL GRANT PROCEEDS	544,727	1,326,241	-	2,867,458	4,236,729
INTEREST EARNINGS					
103-361121 INTEREST -- CRA MM	43,018	36,540	78,541	20,000	20,000
TOTAL INTEREST EARNINGS	43,018	36,540	78,541	20,000	20,000
DISPOSITION OF ASSETS					
103-364200 SALE OF PROPERTY	-	602,705	-	-	-
103-364210 SALE OF VCTC	35,333	-	-	-	-
TOTAL DISPOSITION OF ASSETS	35,333	602,705	-	-	-
CONTRIBUTON & DONATION					
103-366300 Cont. Hardee Co. TIF	662,538	779,010	866,295	875,000	924,000
TOTAL CONTRIBUTON & DONATION	662,538	779,010	866,295	875,000	924,000
INTERFUND TRANSFERS					
103-381200 TIF TRANSFER FROM GEN	418,091	460,696	535,152	674,098	674,098
103-381800 TRANS FROM CRA RES	-	-	-	2,192,981	2,353,192
TOTAL INTERFUND TRANSFERS	418,091	460,696	535,152	2,867,079	3,027,290
TOTAL REVENUES	1,703,707	3,205,193	1,479,988	6,629,537	8,208,019

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
WAUCHULA CRA					
PERSONNEL SERVICES					
103-584-51100 EXECUTIVE SALARIES	63,453	68,562	72,486	75,084	77,586
103-584-52100 FICA	755	815	863	1,099	1,135
103-584-52200 RETIREMENT	2,394	10,537	8,443	7,078	7,829
103-584-52300 HEALTH INSURANCE	22,467	24,196	26,010	30,480	31,612
103-584-52320 WELLNESS PROGRAM	707	641	407	700	700
103-584-52400 WORKERS COMP	212	222	209	252	235
103-584-52450 AD & D POLICY	33	33	35	32	45
TOTAL PERSONNEL SERVICES	90,022	105,007	108,453	114,725	119,142
OPERATING EXPENSE					
103-584-53100 PROF SERVICES - GENERAL	12,627	60,593	5,244	15,000	10,000
103-584-53150 ACCOUNTING & AUDITING	3,870	9,784	15,289	4,200	4,238
103-584-53200 CRA MASTER PLAN	-	-	22,450	-	-
103-584-53400 CONTRACTUAL SERVICES	58,219	68,550	88,608	88,400	-
103-584-53436 BROWNFIELD CLEANUP	187,062	77,302	25,519	25,000	125,000
103-584-54000 TRAVEL & PER DIEM	1,302	1,430	1,494	2,000	2,000
103-584-54100 COMMUNICATIONS	963	965	963	960	960
103-584-54400 RENTALS & LEASES	12,000	11,000	13,000	12,000	12,000
103-584-54500 INSURANCE	1,001	1,059	1,071	1,287	1,236
103-584-54700 PRINTING & BINDING	2,142	2,470	3,310	3,600	3,500
103-584-55100 CRA OFFICE SUPPLIES	407	1,678	-	500	500
103-584-55200 OPERATING SUP & EXP	6,425	7,660	21,316	8,800	9,900
103-584-55400 BOOKS, PUB & ED	1,315	1,335	1,377	3,065	4,565
TOTAL OPERATING EXPENSE	287,333	243,825	199,639	164,812	173,899

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET
CAPITAL EXPENSE					
103-584-56100 LAND ACQUISITION	-	-	-	-	300,000
103-584-56200 BUILDINGS- AUDITORIUM	287,551	97,784	305,300	-	65,000
103-584-56200 LP GRANT- AUDITORIUM	-	-	-	-	2,500,000
103-584-56220 IN-FILL HOUSING	461,925	43,422	-	1,245,000	1,245,000
103-584-56310 AUDITORIUM PARKING LOT	84,312	1,111,004	4,278	-	-
103-584-56320 POWER PLANT REPURPOSE	-	-	-	1,000,000	1,000,000
103-584-56331 1ST AVE WATER/SEWER EXT	-	-	-	200,000	-
103-584-56558 SIDEWALKS & ST LIGHTS	-	-	13,592	100,000	150,000
103-584-56560- FARR FIELD COMPLEX	5,535	11,080	263,325	3,500,000	2,345,269
103-584-56564 CREWS PARK	12,839	661,878	-	-	-
103-584-56565 PEACE RIVER PARK	1,430,711	109,506	-	-	-
103-584-56570 PARKS AT PEACE RIVER	-	-	-	-	12,000
103-584-56576 HERITAGE PARK ELECTRICAL	-	-	22,297	70,000	-
TOTAL CAPITAL EXPENSE	2,282,872	2,034,674	608,791	6,115,000	7,617,269
GRANTS & AIDS					
103-584-58110 GRANTS - COMMERCIAL	-	28,888	54,937	200,000	250,000
103-584-58115 TIF REBATE PROGRAM	-	-	-	-	12,710
103-584-58220 PUBLIC RELATIONS	35,000	35,000	35,000	35,000	35,000
TOTAL GRANTS & AIDS	35,000	63,888	89,937	235,000	297,710
TOTAL WAUCHULA CRA EXPENSES	2,695,227	2,447,394	1,006,820	6,629,537	8,208,019

AIRPORT FUND

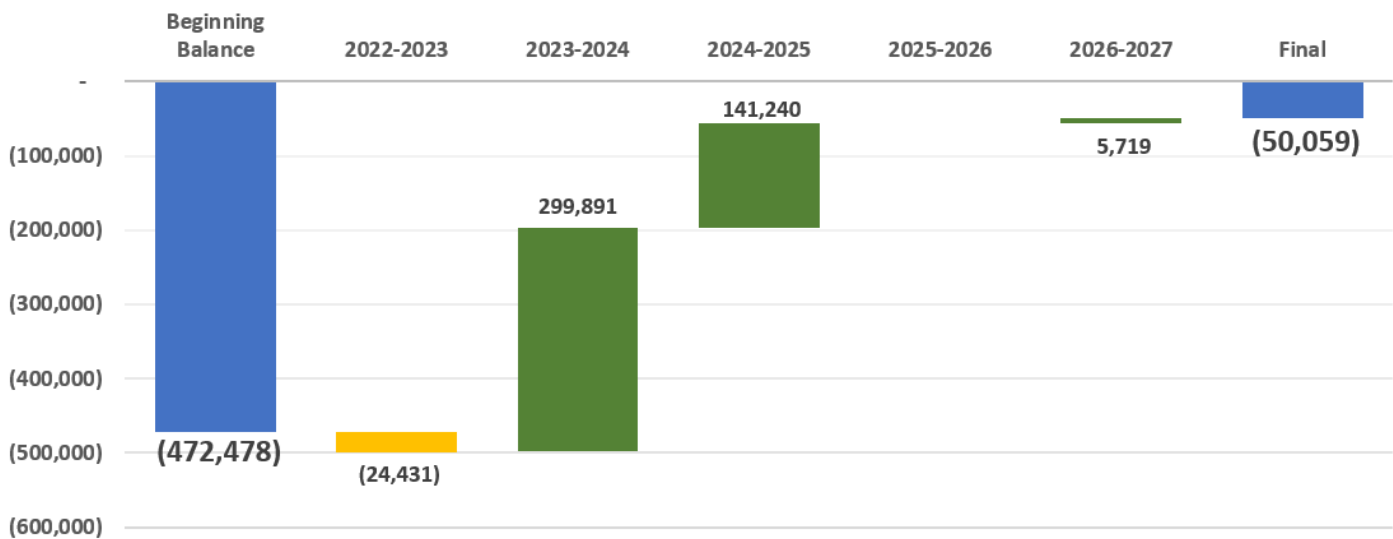
BUDGET HISTORY



REVENUE BY TYPE		
Fuel Sales	\$ 290,000	66.97%
Hangar Rentals	\$ 134,106	30.97%
Miscellaneous Revenues	\$ 8,900	2.06%
Grand Total	\$ 433,006	

EXPENDITURES BY TYPE		
Personnel	\$ 1,739	0.40%
Operating	\$ 390,549	90.19%
Transfers Out	\$ 35,000	8.08%
Contingency	\$ 5,719	1.32%
Grand Total	\$ 433,006	

CHANGE IN FUND BALANCE



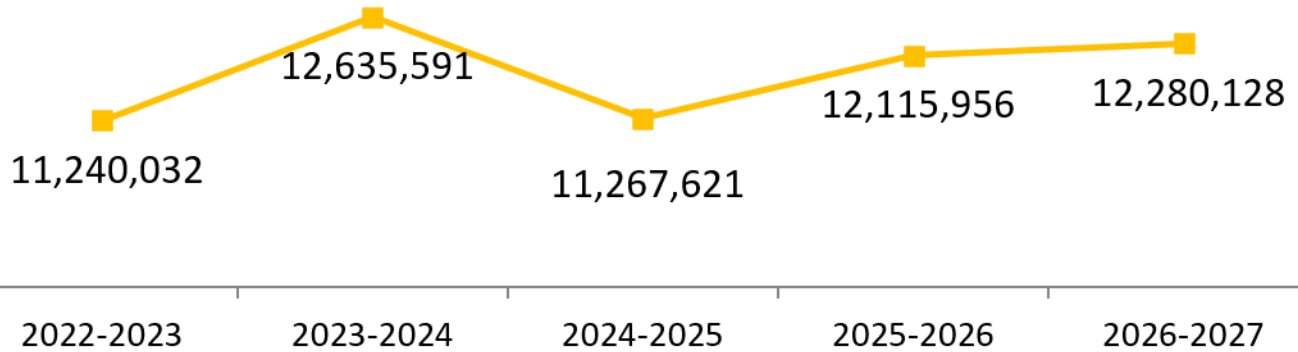
AIRPORT FUND LINE-ITEM DETAIL

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
REVENUES					
TRANSPORTATION REVENUE					
402-344115 AV FUEL SALES	219,280	182,107	243,500	235,000	290,000
402-344120 AIRPORT USER FEES	120	120	120	120	120
402-344130 T-HANGAR RENTALS	79,398	71,749	74,910	78,576	133,986
402-344900 MISCELLANEOUS REVENUE	6,544	3,033	3,725	3,700	3,900
TOTAL TRANSPORTATION REVENUE	305,342	257,009	322,256	317,396	428,006
INTEREST EARNINGS					
402-361100 INT-AIRPORT	1,598	417	14,844	1,000	5,000
TOTAL INTEREST EARNINGS	1,598	417	14,844	1,000	5,000
MISCELLANEOUS PROCEEDS					
402-389910 INSURANCE REIMBURSEMENT	-	68,916	174,870	37,500	-
TOTAL MISCELLANEOUS PROCEEDS	-	68,916	174,870	37,500	-
TOTAL REVENUES	306,940	257,425	511,969	355,896	433,006

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
AIRPORT OPERATIONS					
PERSONNEL SERVICES					
402-542-51210 OTHER PAY	5,095	1,435	1,515	1,560	1,560
402-542-52100 FICA	393	53	-	23	23
402-542-52300 RETIREMENT	-	-	-	146	156
TOTAL PERSONNEL SERVICES	5,488	1,489	1,515	1,728	1,739
OPERATING EXPENSE					
402-542-53100 PROF SERVICES - GENERAL	1,890	1,400	3,658	1,000	1,000
402-542-53200 ACCOUNTING & AUDITING	3,594	5,004	3,889	4,200	4,238
402-542-54000 TRAVEL & PER DIEM	-	38	-	200	200
402-542-54100 COMMUNICATIONS	1,079	1,184	3,383	3,540	4,020
402-542-54300 UTILITIES	16,808	15,732	18,185	16,000	16,000
402-542-54500 INSURANCE	42,277	55,785	55,929	67,114	70,317
402-542-54600 REPAIRS & MAINTENANCE	10,529	5,076	24,120	5,840	9,500
402-542-54605 R & M TRUCKS & EQUIP	-	168	-	500	500
402-542-54610 MAINT AGREEMENTS	3,907	10,459	8,301	5,274	11,399
402-542-54960 CREDIT CARD FEES- FUEL	7,356	6,092	8,137	8,000	9,000
402-542-55200 OPERATING SUP & EXP	5,131	1,753	2,998	2,500	4,375
402-542-55210 FUEL STOCK	199,003	162,972	221,669	210,000	260,000
TOTAL OPERATING EXPENSE	291,575	265,662	350,268	324,168	390,549
GRANTS & AIDS					
402-542-58150 INTERFUND TRANSFERS	26,000	-	30,000	30,000	35,000
TOTAL GRANTS & AIDS	26,000	-	30,000	30,000	35,000
OTHER USES					
402-542-59900 CONTINGENCIES	-	-	-	-	5,719
TOTAL OTHER USES	-	-	-	-	5,719
TOTAL AIRPORT EXPENSES	323,063	267,150	381,782	355,896	433,006

UTILITY FUND

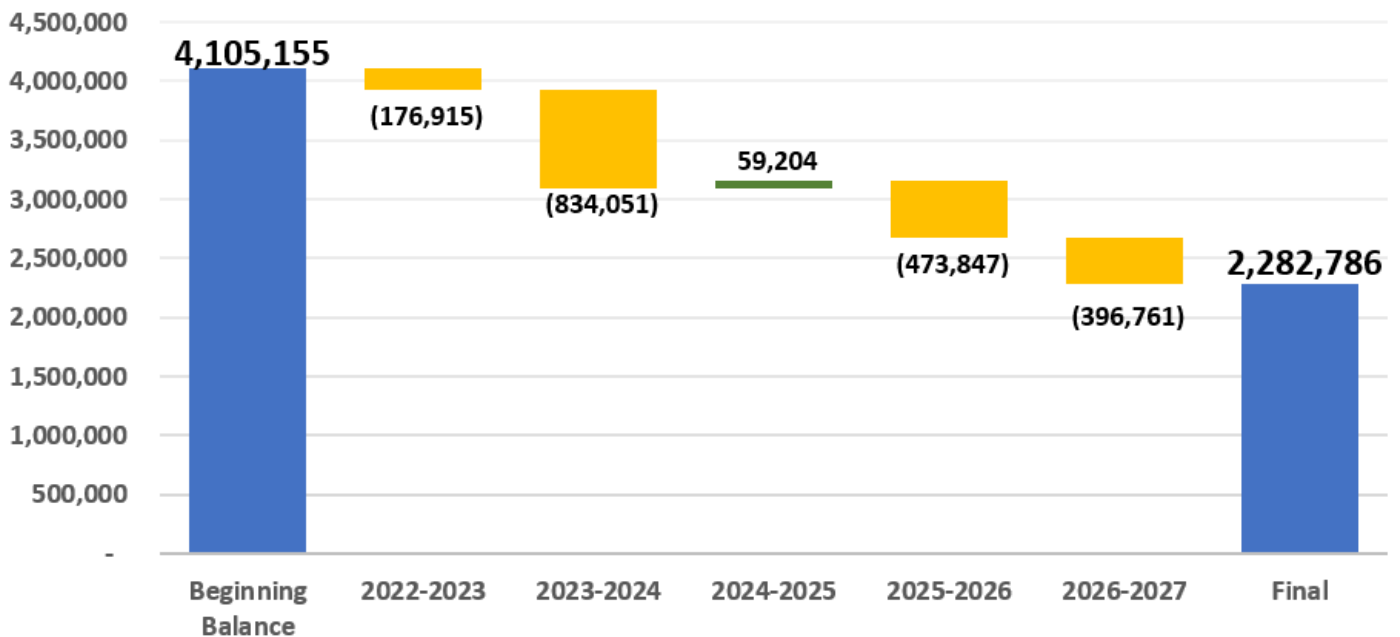
BUDGET HISTORY



REVENUE BY TYPE		
Billed Services	\$ 11,496,700	93.62%
Reserves	\$ 520,000	4.23%
Miscellaneous	\$ 263,428	2.15%
Grand Total	\$ 12,280,128	

EXPENDITURES BY TYPE		
Personnel	\$ 3,137,856	25.55%
Operating	\$ 2,326,547	18.95%
Purchased Power	\$ 3,810,000	31.03%
Capital	\$ 933,500	7.60%
Debt Service	\$ 446,677	3.64%
Transfers Out	\$ 1,502,309	12.23%
Contingency	\$ 123,239	1.00%
Grand Total	\$ 12,280,128	

CHANGE IN FUND BALANCE



UTILITY FUND LINE-ITEM DETAIL

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
REVENUES					
BILLED REVENUE SERVICE					
410-343110 ELECTRIC SALES - RES	3,887,494	3,666,721	4,007,965	3,700,000	3,700,000
410-343115 ELECTRIC SALES- SOLAR	22,864	28,417	40,427	28,000	30,000
410-343120 ELEC SALES -RES SURCHARGE	79,983	88,226	97,210	85,000	90,000
410-343130 ELEC SALES-GEN SER NONDEM	3,368,556	3,049,630	3,363,610	3,000,000	3,100,000
410-343140 ELEC SALES-GSND SURCHARGE	16,415	17,364	19,501	17,000	20,000
410-343180 ELEC-INTERDEPARTMENTAL	185,802	163,145	184,279	170,000	190,000
410-343185 ELEC-OTHER PUBLIC SALES	174,570	162,578	184,630	170,000	190,000
410-343190 ELEC SERVICE CONNECTIONS	8,125	9,850	18,950	9,000	10,000
410-343311 SALE OF WATER	1,177,611	1,317,122	1,398,677	1,400,000	1,450,000
410-343313 WATER TAPS	13,250	19,800	26,000	15,000	15,000
410-343510 SEWER USER FEES	2,403,360	2,495,056	2,532,700	2,600,000	2,700,000
410-343512 SEWER TAPS	1,000	1,600	3,500	1,700	1,700
TOTAL BILLED REVENUE SERVICE	11,339,029	11,019,510	11,877,448	11,195,700	11,496,700
INTEREST EARNINGS					
410-361530 INT-POOLED CASH	33,054	25,316	42,619	20,000	20,000
410-361560 INT EARNED -WATER IMP FEE	53	53	53	50	50
410-361570 INT EARNED -SEWER IMP FEE	736	738	738	700	700
410-361590 INT EARNED-SS REHAB CAP	585	586	586	500	500
410-361600 INT EARNED-WWTP CAP IMPT	1,388	1,391	1,391	1,300	1,300
410-361625 INT - RATE STABILIZATION FD	7,449	16,189	16,637	10,000	10,000
410-361635 INT - UTILITY EMERG FUND	14,023	23,407	24,055	15,000	15,000
TOTAL INTEREST EARNINGS	57,301	91,102	86,105	47,575	47,550

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
MISC REVENUE					
410-369120 MISC REV - UT BILLING	64,290	74,131	76,360	70,000	72,000
410-369125 PHONE CONV FEE - REV	9,574	10,459	13,737	10,000	10,000
410-369126 APPLICATION FEE	11,375	9,775	10,825	10,000	10,000
410-369130 MISC REV - OTHER	150,911	72,068	207,051	300	300
410-369155 EFFLUENT LINE REIMB	57,491	54,957	56,666	55,710	53,010
410-369175 REIMB-LINECREW WORK	25,133	61,877	5,053	10,000	2,000
410-369176 REIMB-WATER CREW WORK	-	-	4,969	3,000	1,000
410-369200 POLE CONTACT FEES	29,009	29,895	31,274	31,275	32,168
410-369222 WATER TOWER RENTAL	41,630	42,115	42,609	42,396	35,400
TOTAL MISC REVENUE	389,412	355,278	448,545	232,681	215,878
INTERFUND TRANSFERS					
410-381800 TRANS- RESERVES	-	-	-	640,000	520,000
410-381830 TRANS- SEWER IMPROVEMENTS	-	-	-	-	-
TOTAL INTERFUND TRANSFERS	-	-	-	640,000	520,000
TOTAL REVENUES	11,785,742	11,152,727	12,412,098	12,115,956	12,280,128

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
METER DEPARTMENT					
PERSONNEL SERVICES					
410-502-51200 REGULAR SALARIES	77,252	85,056	91,794	99,316	104,811
410-502-51400 OVERTIME PAY	7,389	6,318	8,233	8,000	10,000
410-502-52100 FICA	1,050	1,123	1,244	1,529	1,609
410-502-52200 RETIREMENT	3,213	14,074	11,716	10,203	11,408
410-502-52300 HEALTH INSURANCE	24,205	25,966	25,915	30,348	31,177
410-502-52400 WORKERS COMP	2,897	3,107	2,924	3,117	3,272
410-502-52450 AD & D POLICY	67	65	68	65	90
TOTAL PERSONNEL SERVICES	116,072	135,711	141,894	152,578	162,367
OPERATING EXPENSE					
410-502-54100 COMMUNICATIONS	1,218	2,342	1,097	1,104	1,000
410-502-54500 INSURANCE	411	561	562	680	714
410-502-54615 MAINT AGREEMENTS	824	800	800	900	1,700
410-502-54655 REP & MAINT TRKS & EQ	829	1,265	1,446	1,500	1,000
410-502-55200 OPERATING SUP & EXP	2,841	2,286	1,810	2,800	2,000
410-502-55211 FUEL EXPENSE	5,986	6,428	6,167	6,000	8,300
410-502-55212 UNIFORMS	268	648	250	1,000	1,000
TOTAL OPERATING EXPENSE	12,377	14,370	12,531	15,384	15,714
CAPITAL EXPENSE					
410-502-56440 CAPITAL- VEHICLES	-	-	-	-	50,000
TOTAL CAPITAL EXPENSE	-	255,020	307,159	-	50,000
TOTAL METER DEPARTMENT	128,449	405,100	461,585	167,962	228,081

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
CUSTOMER SERVICE					
PERSONNEL SERVICES					
410-503-51200 REGULAR SALARIES	179,773	195,284	185,141	181,838	195,229
410-503-51400 OVERTIME PAY	1,421	307	393	500	500
410-503-52100 FICA	2,277	2,472	2,356	2,644	2,838
410-503-52200 RETIREMENT	6,828	30,129	22,014	17,054	19,593
410-503-52300 HEALTH INSURANCE	44,257	45,916	50,733	53,048	51,741
410-503-52400 WORKERS COMP	677	726	683	729	765
410-503-52450 AD & D POLICY	167	157	144	130	180
TOTAL PERSONNEL SERVICES	235,400	274,992	261,465	255,943	270,845
OPERATING EXPENSE					
410-503-54000 TRAVEL & PER DIEM	96	70	44	430	420
410-503-54615 MAINTENANCE AGRMNT	1,361	1,336	6,480	1,344	1,344
410-503-54900 CREDIT CARD FEES	313,343	439,469	446,409	300,000	330,000
410-503-54917 OCC- COLLECTION FEES	437	720	-	600	500
410-503-55125 OFF SUP & EXP - POSTAGE	14,636	15,712	17,468	15,150	20,000
410-503-55200 OPERATING SUP & EXP	13,136	9,409	10,711	8,800	9,900
410-503-55400 BOOKS, PUB & ED	-	100	-	500	500
TOTAL OPERATING EXPENSE	343,009	466,816	481,111	326,824	362,664
TOTAL CUSTOMER SERVICE	578,409	741,808	742,576	582,767	633,509

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
WATER TREATMENT PLANT					
PERSONNEL SERVICES					
410-532-51200 REGULAR SALARIES	39,306	43,685	47,428	59,826	45,614
410-532-51400 OVERTIME PAY	529	125	84	200	200
410-532-52100 FICA	502	549	596	871	665
410-532-52200 RETIREMENT	1,515	6,778	5,495	5,621	4,595
410-532-52300 HEALTH INSURANCE	9,044	9,725	10,150	14,247	11,614
410-532-52400 WORKERS COMP	808	867	816	870	913
410-532-52450 AD & D POLICY	33	33	35	65	45
TOTAL PERSONNEL SERVICES	51,737	61,761	64,603	81,700	63,646
OPERATING EXPENSE					
410-532-53100 PROF SERVICES	10,338	-	263	1,000	1,000
410-532-53450 OUTSIDE SERV-LAB	4,869	2,156	2,903	7,000	5,000
410-532-54000 TRAVEL & PER DIEM	-	-	100	500	500
410-532-54100 COMMUNICATIONS	1,049	673	756	800	800
410-532-54300 UTILITIES	64,058	58,333	62,713	61,620	61,620
410-532-54500 INSURANCE	15,934	21,729	21,790	26,320	27,636
410-532-54600 REPAIRS & MAINTENANCE	12,683	14,950	12,450	10,000	18,000
410-532-54610 MAINT AGREEMENTS	2,734	5,156	3,400	5,000	5,000
410-532-54655 REP & MAINT TRKS & EQ	201	484	33	1,000	1,000
410-532-54675 REP&MAINT-WATERTOWER	25,129	23,387	24,042	25,000	25,000
410-532-55200 OP SUP & EXP	5,413	2,535	4,082	5,000	5,000
410-532-55211 FUEL EXPENSE	3,064	1,141	1,354	3,000	5,300
410-532-55212 BOOT ALLOWANCE	134	80	125	250	125
410-532-55255 LAB SUPPLIES	415	-	251	1,500	1,000
410-532-55256 CHEMICALS	27,005	35,824	32,153	28,000	32,000
410-532-55400 BOOKS, PUB & ED	1,541	824	1,525	1,200	1,200
TOTAL OPERATING EXPENSE	174,599	167,271	167,941	177,390	190,181
CAPITAL EXPENSE					
410-532-56310 CAPITAL-IMPT O/T BLDGS	-	-	-	-	37,500
410-532-56400 CAPITAL-MACHINERY & EQ	-	-	-	5,200	-
410-532-56440 CAPITAL- VEHICLES	-	48,608	-	-	-
TOTAL CAPITAL EXPENSE	-	48,608	-	5,200	37,500
TOTAL WATER TREATMENT PLANT	226,336	277,641	232,544	264,290	291,327

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
WATER DISTRIBUTION SYSTEM					
PERSONNEL SERVICES					
410-533-51200 REGULAR SALARIES	144,471	163,904	165,906	184,314	207,958
410-533-51400 OVERTIME PAY	22,028	25,918	25,147	28,000	30,000
410-533-52100 FICA	5,260	6,067	2,472	3,044	3,387
410-533-52200 RETIREMENT	4,123	17,474	21,788	20,994	24,575
410-533-52300 HEALTH INSURANCE	35,646	35,285	29,973	34,050	47,797
410-533-52400 WORKERS COMP	17,006	18,239	17,163	18,292	19,206
410-533-52450 AD & D POLICY	119	111	126	130	180
TOTAL PERSONNEL SERVICES	228,654	266,998	262,574	288,823	333,103
OPERATING EXPENSE					
410-533-53100 PROF SERVICES - GENERAL	39,300	9,796	7,402	1,000	1,000
410-533-54000 TRAVEL & PER DIEM	-	-	-	120	150
410-533-54100 COMMUNICATIONS	2,251	2,256	2,691	2,208	2,208
410-533-54500 INSURANCE	2,788	3,802	3,812	4,605	4,835
410-533-54600 REPAIRS & MAINTENANCE	34,459	31,837	117,405	35,000	35,000
410-533-54655 REP & MAINT TRKS & EQ	19,010	4,356	6,342	5,000	5,000
410-533-55200 OPERATING SUP & EXP	4,578	5,932	5,451	8,300	10,000
410-533-55211 FUEL EXPENSE	8,016	6,590	6,925	8,000	11,300
410-533-55212 BOOT ALLOWANCE	571	320	375	500	500
410-533-55230 OP SUP - SMALL TOOLS	2,933	2,835	2,630	5,000	6,000
410-533-55259 WATER METER EXPENSE	70,750	79,741	74,921	36,000	6,000
410-533-55265 HYDRANTS - EXPENSED	3,498	1,757	-	6,000	5,200
410-533-55400 BOOKS, PUB & ED	245	485	765	530	530
TOTAL OPERATING EXPENSE	188,398	149,706	228,720	112,263	87,723
CAPITAL EXPENSE					
410-533-56300 CAPITAL - IMPT O/T BLGDS	-	-	-	75,000	37,500
410-533-56400 CAPITAL-MACHINERY & EQ	-	-	-	125,000	22,000
410-533-56440 CAPITAL- VEHICLES-NO TAX	48,272	-	48,090	-	-
TOTAL CAPITAL EXPENSE	48,272	-	48,090	200,000	59,500
TOTAL WATER DISTRIBUTION SYSTEM	465,324	416,704	539,384	601,086	480,326

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
WASTE WATER PLANT & LIFT STATIONS					
PERSONNEL SERVICES					
410-535-51200 REGULAR SALARIES	216,456	183,781	247,548	269,478	276,786
410-535-51400 OVERTIME PAY	33,938	40,489	41,399	46,000	46,000
410-535-52100 FICA	3,163	2,707	3,640	4,537	4,428
410-535-52200 RETIREMENT	9,405	34,886	33,600	30,795	31,922
410-535-52300 HEALTH INSURANCE	71,219	64,546	69,895	81,300	78,832
410-535-52400 WORKERS COMP	14,195	15,223	14,325	15,268	16,031
410-535-52450 AD & D POLICY	154	112	168	162	225
TOTAL PERSONNEL SERVICES	349,230	341,744	410,575	447,541	454,223
OPERATING EXPENSE					
410-535-53100 PROF SERVICES - GEN	27,059	29,888	1,085	10,000	8,000
410-535-53450 OUTSIDE SERV-LAB	9,498	14,405	14,353	16,000	16,000
410-535-54000 TRAVEL & PER DIEM	-	234	-	600	600
410-535-54100 COMMUNICATIONS	5,107	4,092	4,875	6,075	6,075
410-535-54140 SHIPPING CHARGES	79	11	34	200	200
410-535-54300 UTILITIES	133,531	115,563	132,348	123,981	127,681
410-535-54400 RENTALS & LEASES	1,649	1,700	1,605	1,800	1,740
410-535-54500 INSURANCE	56,917	77,616	77,836	94,016	98,716
410-535-54600 REPAIRS & MAINTENANCE	9,191	15,438	26,635	15,000	20,000
410-535-54610 MAINT AGREEMENTS	3,376	4,941	2,405	4,500	4,500
410-535-54620 REP & MANT BUILDINGS	-	-	-	-	1,000
410-535-54655 REP & MANT TRKS & EQ	4,265	2,732	4,413	4,000	3,000
410-535-54680 REP & MAINT - LIFT ST	32,928	10,943	28,594	27,000	13,000
410-535-55200 OPERATING SUP & EXP	14,573	23,228	35,858	36,300	26,300
410-535-55210 SLUDGE DISPOSAL	-	-	70,172	135,000	130,000
410-535-55211 FUEL EXPENSE	10,306	8,244	9,116	9,000	13,700
410-535-55212 BOOT ALLOWANCE	579	240	625	625	625
410-535-55255 LAB SUPPLIES	2,024	1,863	1,615	4,000	2,000
410-535-55256 CHEMICALS	46,745	53,655	48,489	48,000	48,000
410-535-55400 BOOKS, PUB & ED	815	1,449	2,345	1,500	2,500
TOTAL OPERATING EXPENSE	358,643	366,616	462,639	537,597	523,637
CAPITAL EXPENSE					
410-535-56300 CAP IMPROV O/T BLDS	6,831	17,702	-	40,000	-
410-535-56400 CAPITAL-MACHINERY & EQ	-	13,376	8,666	8,000	13,500
410-535-56440 CAPITAL- VEHICLES	-	-	-	50,000	-
410-535-56470 CAP -LIFT STATION EQ	6,000	8,249	-	-	-
TOTAL CAPITAL EXPENSE	12,831	39,326	8,666	98,000	13,500
TOTAL WASTE WATER PLANT	720,705	747,686	881,880	1,083,138	991,360

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
SEWER DEPARTMENT					
PERSONNEL SERVICES					
410-536-51200 REGULAR SALARIES	37,521	40,397	44,473	46,513	88,899
410-536-51400 OVERTIME PAY	45	195	151	200	400
410-536-52100 FICA	486	525	578	681	1,296
410-536-52200 RETIREMENT	1,429	6,296	5,136	4,393	8,938
410-536-52300 HEALTH INSURANCE	8,952	9,944	10,369	11,350	23,227
410-536-52400 WORKERS COMP	3,316	3,556	3,347	3,567	3,745
410-536-52450 AD & D POLICY	33	33	35	32	90
TOTAL PERSONNEL SERVICES	51,782	60,947	64,088	66,737	126,595
OPERATING EXPENSE					
410-536-53100 PROF SERVICES	-	42,752	210	-	1,000
410-536-54100 COMMUNICATIONS	609	611	5,240	624	456
410-536-54500 INSURANCE	2,158	2,943	2,952	3,566	3,744
410-536-54600 REPAIRS & MAINT	15,310	40,923	20,290	50,000	40,000
410-536-54655 REP & MAINT TRKS & EQ	2,513	4,876	1,801	3,000	3,000
410-536-55200 OPERATING SUP & EXP	6,780	3,327	7,978	4,000	6,000
410-536-55211 FUEL EXPENSE	2,362	3,718	3,950	3,000	6,600
410-536-55212 BOOT ALLOWANCE	134	80	125	125	125
410-536-55230 OP SUP - SMALL TOOLS	442	590	331	2,000	1,400
410-536-55400 BOOKS, PUB, & ED	-	20	-	50	100
TOTAL OPERATING EXPENSE	30,308	99,840	42,877	66,365	62,425
CAPITAL EXPENSE					
410-536-56300 CAPITAL- IMPT O/T BLDGS	216,156	515,172	269,978	490,000	50,000
410-536-56400 CAPITAL-MACHINERY & EQ	119,854	-	128,750	16,500	35,000
TOTAL CAPITAL EXPENSE	336,010	515,172	398,727	506,500	85,000
TOTAL SEWER DEPARTMENT	418,100	675,959	505,692	639,602	274,020

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
ADMINISTRATION & GENERAL					
PERSONNEL SERVICES					
410-539-51100 EXECUTIVE SALARIES	200,335	241,987	257,278	266,804	280,311
410-539-51200 REGULAR SALARIES	187,339	147,061	165,760	198,250	183,685
410-539-51210 OTHER PAY	37,821	28,254	30,077	46,565	46,640
410-539-51400 OVERTIME PAY	1,675	1,774	2,575	2,000	2,000
410-539-51521 SPEC PAY - RET BONUS	4,430	4,430	4,430	4,790	4,790
410-539-52100 FICA	7,859	6,764	7,352	10,065	10,060
410-539-52200 RETIREMENT	14,896	60,825	56,652	45,456	48,574
410-539-52300 HEALTH INSURANCE	100,509	96,691	105,686	113,819	124,211
410-539-52320 WELLNESS PROGRAM	9,674	7,744	11,048	9,900	10,200
410-539-52400 WORKERS COMP	11,197	12,009	11,500	12,044	12,646
410-539-52450 AD & D POLICY	253	224	251	243	349
410-539-52500 UNEMPLOYMENT	2,000	-	-	2,000	2,000
TOTAL PERSONNEL SERVICES	577,987	607,763	652,609	711,936	725,466
OPERATING EXPENSE					
410-539-53100 PROF SERVICES - GENERAL	12,542	12,181	15,000	15,000	15,000
410-539-53200 ACCOUNTING & AUDITING	47,442	65,048	50,557	54,550	55,088
410-539-53420 OCS - I.T. SERVICES	16,000	16,000	11,000	11,000	11,000
410-539-54000 TRAVEL & PER DIEM	6,388	3,966	4,360	7,100	7,100
410-539-54010 TRAVEL ALLOWANCE	3,611	4,234	4,212	4,550	4,550
410-539-54100 COMMUNICATIONS	22,655	23,378	17,163	15,882	17,310
410-539-54300 UTILITIES	29,907	30,203	27,918	31,548	30,000
410-539-54400 RENTS & LEASES	11,244	11,369	10,608	10,180	11,100
410-539-54500 INSURANCE	50,833	56,563	57,140	63,766	66,954
410-539-54615 MAINT AGREEMENTS	42,535	66,824	64,917	68,125	76,790
410-539-54620 REP & MAINT -BLDGS	2,578	9,658	13,810	5,000	3,000
410-539-54655 REP & MAINT TRKS & EQ	3,158	1,903	985	1,500	7,750
410-539-54700 PRINTING & BINDING	448	519	22	1,500	1,500
410-539-54900 OTH CURRENT CHGS	4,334	4,340	4,710	4,575	5,575
410-539-54902 COMMUNITY INVOLVEMENT	8,728	4,895	9,301	16,510	16,710
410-539-54905 EMPLOYEE APPREC EXPENSE	1,298	1,300	1,389	1,368	1,440
410-539-54925 EMPLOYEE RECOGNITION	726	1,781	290	2,500	2,500
410-539-54990 REGULATORY COMM EXP	1,329	1,025	764	1,000	1,000
410-539-55100 OFFICE SUPPLIES	4,398	2,874	6,127	1,200	1,200
410-539-55200 OPERATING SUP & EXP	17,551	11,000	12,711	15,365	22,265
410-539-55211 FUEL EXPENSE	2,296	2,978	1,565	2,400	1,500
410-539-55212 BOOT ALLOWANCE	928	480	750	750	750
410-539-55400 BOOKS, PUB & ED	12,214	11,520	14,927	18,906	18,326
410-539-55500 SAFETY	-	-	-	1,000	1,000
TOTAL OPERATING EXPENSE	303,476	352,334	330,224	355,275	379,408

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
CAPITAL EXPENSE					
410-539-56200 BUILDINGS	12,400	-	-	25,000	35,000
410-539-56400 CAPITAL-MACH & EQ	-	-	-	146,850	8,000
TOTAL CAPITAL EXPENSE	12,400	-	-	171,850	43,000
DEBT SERVICE					
410-539-57220 INT: BOND-BB&T, SRF	57,070	50,344	47,450	36,934	28,771
410-539-57282 PRINC: BOND-BB&T, SRF	340,274	348,511	256,446	364,069	417,906
TOTAL DEBT SERVICE	397,344	398,856	303,897	401,003	446,677
OTHER USES					
410-539-59100 TRANS TO GENL FUND	1,342,700	1,454,987	1,438,330	1,447,186	1,502,309
410-539-59900 CONTINGENCIES	-	-	-	166,153	123,239
TOTAL OTHER USES	1,342,700	1,454,988	1,438,330	1,613,339	1,625,548
TOTAL ADMINISTRATION & GENERAL	2,673,808	2,813,941	2,741,203	3,253,403	3,220,099

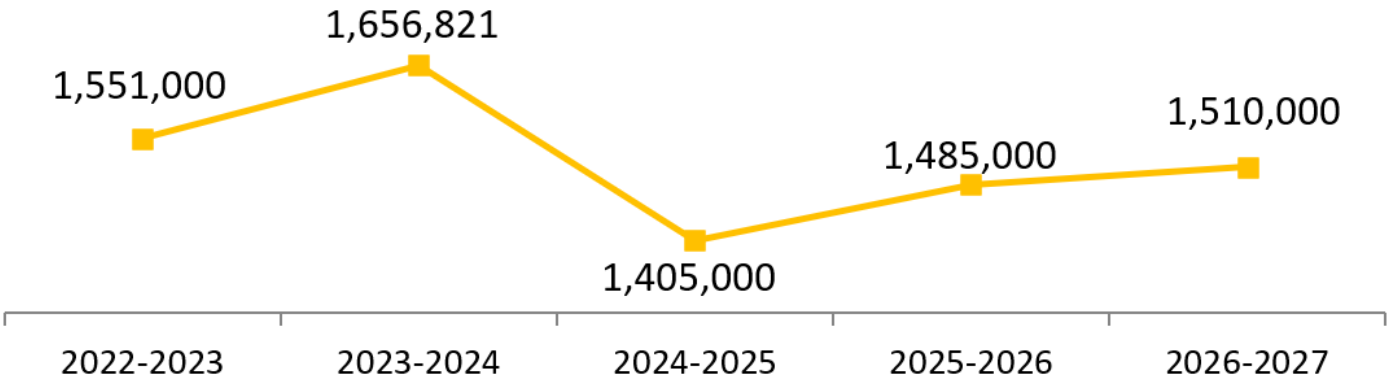
	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
PURCHASED POWER					
OPERATING EXPENSE					
410-555-54960 PURCHASED POWER	4,274,568	3,059,516	3,546,656	3,400,000	3,800,000
410-555-54962 MISC BULK CHARGES	11,629	8,891	9,038	10,000	10,000
TOTAL OPERATING EXPENSE	4,286,196	3,068,407	3,555,694	3,410,000	3,810,000
TOTAL PURCHASED POWER	4,286,196	3,068,407	3,555,694	3,410,000	3,810,000

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
ELECTRIC DISTRIBUTION					
PERSONNEL SERVICES					
410-593-51200 REGULAR SALARIES	452,152	466,111	483,194	530,940	610,896
410-593-51400 OVERTIME PAY	134,669	140,426	155,579	125,000	150,000
410-593-52100 FICA	7,521	7,324	8,315	9,512	10,955
410-593-52200 RETIREMENT	22,084	94,081	77,098	68,115	80,998
410-593-52300 HEALTH INSURANCE	107,505	102,819	110,959	141,334	125,720
410-593-52400 WORKERS COMP	20,085	21,540	20,269	21,603	22,683
410-593-52450 AD & D POLICY	258	244	259	259	359
TOTAL PERSONNEL SERVICES	744,273	832,545	855,673	896,763	1,001,611
OPERATING EXPENSE					
410-593-53100 PROF SERVICES - GENERAL	78,379	11,931	18,453	20,000	40,000
410-593-53400 CONTRACTUAL SERVICES	-	3,014	10,151	5,500	6,500
410-593-54000 TRAVEL & PER DIEM	1,656	1,628	2,751	8,975	7,575
410-593-54100 COMMUNICATIONS	4,953	5,335	5,388	5,376	5,546
410-593-54400 RENTALS & LEASES	1,097	3,495	4,235	5,000	5,000
410-593-54500 INSURANCE	37,283	50,842	50,986	61,584	64,664
410-593-54600 REP & MAINT- HARDWARE	55,907	86,030	91,243	50,000	50,000
410-593-54603 REP & MAINT-PCB	-	401	49	1,500	1,500
410-593-54604 SUBSTATION-REP&MAINT	57,047	13,514	59,911	50,000	100,000
410-593-54655 REP & MAINT TRKS & EQ	29,715	46,024	39,431	45,000	45,000
410-593-54657 CHAIN SAW REPAIR	1,122	4,475	4,537	4,000	4,000
410-593-54991 MEMBERSHIPS	23,549	29,887	19,216	24,100	25,100
410-593-55202 OP SUP & EXP	33,940	53,313	40,124	55,000	55,000
410-593-55211 FUEL EXPENSE	29,661	31,236	30,116	30,000	35,500
410-593-55212 UNIFORMS	15,608	16,324	16,471	17,000	17,000
410-593-55232 OP SUP-SM TOOLS	40,405	31,957	57,842	60,000	35,000
410-593-55233 CHAIN SAWS	4,116	4,433	-	2,000	2,000
410-593-55258 METER EXPENSE	1,354	3,377	2,712	3,000	3,000
410-593-55268 POLES	12,846	15,688	22,153	75,000	20,000
410-593-55268 CROSSARMS	3,373	8,948	10,603	10,000	10,000
410-593-55270 WIRE & CABLES	35,229	41,443	57,049	35,000	50,000
410-593-55271 CONDUIT	10,875	19,336	12,169	15,000	15,000
410-593-55280 ST LIGHTING EXP	76,011	94,365	78,190	70,000	70,000
410-593-55400 BOOKS, PUB & ED	10,600	17,381	6,163	17,910	17,410
410-593-55500 SAFETY	14,321	25,889	23,429	20,000	20,000
TOTAL OPERATING EXPENSE	579,051	620,267	663,372	690,945	704,795

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
CAPITAL EXPENSE					
410-593-56205 SUBSTN TRANSFORMER PROJ	-	-	40,602	6,000	-
410-593-56300 CAP IMPROV O/T BLDS	-	-	-	-	10,000
410-593-56335 CAP- ELEC PROJECTS	19,100	65,933	-	100,000	100,000
410-593-56345 CAP- UPGRADE RURAL LINE	788,332	1,243,937	-	-	-
410-593-56380 HARDEE CROSSINGS PRJ	-	-	-	10,000	10,000
410-593-56400 CAPITAL-MACHINERY & EQ	-	13,621	-	60,000	105,000
410-593-56440 CAPITAL- VEHICLES	-	63,125	236,001	300,000	345,000
410-593-56460 CAPITAL - TRANSFORMERS	16,143	36,853	319,739	50,000	75,000
TOTAL CAPITAL EXPENSE	823,575	1,423,469	596,341	526,000	645,000
DEBT SERVICE					
410-593-57100 PRINC: BB&T LINE TRUCKS	92,995	36,702	-	-	-
410-593-57200 INT: BB&T LINE TRUCKS	3,344	1,068	-	-	-
TOTAL DEBT SERVICE	96,339	37,770	-	-	-
TOTAL ELECTRIC DISTRIBUTION	2,243,237	2,914,051	2,115,386	2,113,708	2,351,406
TOTAL UTILITY FUND EXPENSES	11,740,564	11,806,277	11,468,784	12,115,956	12,280,128

SANITATION FUND

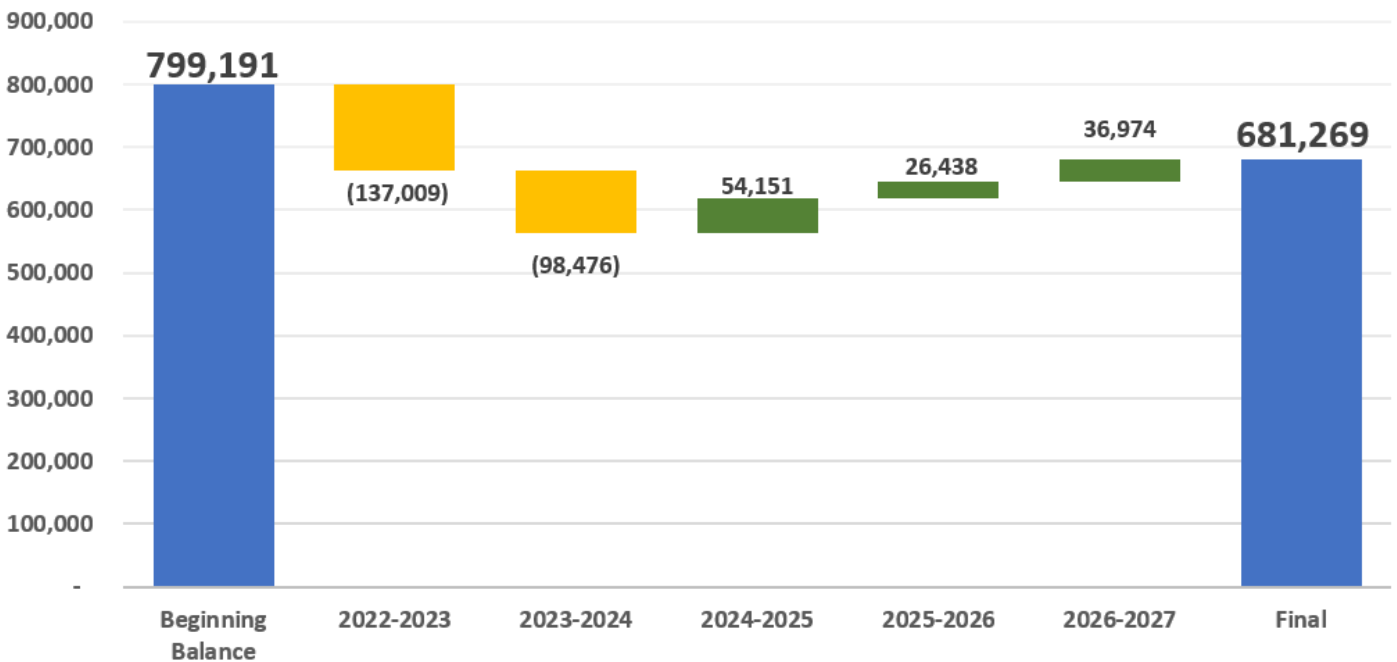
BUDGET HISTORY



REVENUE BY TYPE		
Billed Services	\$ 1,500,000	99.34%
Interest Earnings	\$ 10,000	0.66%
Grand Total	\$ 1,510,000	

EXPENDITURES BY TYPE		
Personnel	\$ 357,282	23.66%
Operating	\$ 504,301	33.40%
Capital	\$ -	0.00%
Transfers Out	\$ 611,443	40.49%
Contingency	\$ 36,974	2.45%
Grand Total	\$ 1,510,000	

CHANGE IN FUND BALANCE



SANITATION FUND LINE-ITEM DETAIL

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
REVENUES					
BILLED REVENUE SERVICE					
411-343410 GARBAGE REVENUE	1,397,025	1,492,557	1,515,841	1,475,000	1,500,000
TOTAL BILLED REVENUE SERVICE	1,397,025	1,492,557	1,515,841	1,475,000	1,500,000
INTEREST EARNINGS					
411-361530 INTEREST EARNED	17,873	26,411	21,456	10,000	10,000
TOTAL INTEREST EARNINGS	17,873	26,411	21,456	10,000	10,000
INTERFUND TRANSFERS					
411-381800 TRANS- RESERVES	-	-	-	-	-
TOTAL INTERFUND TRANSFERS	-	-	-	-	-
TOTAL REVENUES	1,414,898	1,518,968	1,537,297	1,485,000	1,510,000

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
SANITATION					
PERSONNEL SERVICES					
411-534-51200 REGULAR SALARIES	189,580	199,209	213,499	227,356	240,522
411-534-51400 OVERTIME	20,208	23,516	25,349	20,000	22,000
411-534-52100 FICA	5,311	5,464	5,912	7,289	7,645
411-534-52200 RETIREMENT	6,074	26,767	21,645	19,005	21,261
411-534-52300 HEALTH INSURANCE	65,792	54,126	53,827	69,950	46,597
411-534-52320 WELLNESS PROGRAM	561	479	750	1,200	1,500
411-534-52400 WORKERS COMPENSATION	15,525	16,650	15,695	16,698	17,533
411-534-52450 AD & D POLICY	161	150	149	162	225
TOTAL PERSONNEL SERVICES	303,212	326,361	336,826	361,661	357,282
OPERATING EXPENSE					
411-534-53100 PROFESSIONAL SERVICES	-	25,245	840	-	-
411-534-53200 ACCOUNTING & AUDITING	5,765	5,004	3,889	4,200	4,238
411-534-53420 HARDEE LANDFILL-COMM	174,019	176,794	176,444	175,000	175,000
411-534-53430 HARDEE LANDFILL-RES	108,394	112,480	114,858	110,000	110,000
411-534-53440 HARDEE LANDFILL-MISC	48,080	44,005	44,441	35,000	45,000
411-534-54100 COMMUNICATIONS	609	578	661	612	612
411-534-54500 INSURANCE	25,689	33,331	33,481	39,741	41,727
411-534-54600 REPAIRS & MAINTENANCE	-	-	67	500	500
411-534-54610 MAINT AGREEMENTS	4,928	5,499	6,280	5,960	6,416
411-534-54655 REP & MAINT TRKS & EQ	34,524	35,156	17,717	26,000	26,000
411-534-55200 OPERATING SUPP & EXP	6,098	7,191	2,378	6,500	6,750
411-534-55211 FUEL EXPENSE	41,456	35,869	30,402	35,000	52,800
411-534-55212 BOOT ALLOWANCE	624	445	625	625	625
411-534-55265 DUMPSTERS EXPENSED	30,540	27,449	28,014	30,000	30,000
411-534-55400 BOOKS, PUB & ED	-	1,871	-	3,133	4,633
TOTAL OPERATING EXPENSE	480,727	510,916	460,096	472,271	504,301
CAPITAL EXPENSE					
411-534-56400 CAPITAL- MACH & EQUIP	322,393	357,631	10,119	15,375	-
411-534-56440 CAPITAL- VEHICLES	-	-	-	-	-
TOTAL CAPITAL EXPENSE	322,393	357,631	10,119	15,375	-
OTHER USES					
411-534-59100 TRANSFER TO GF	417,300	511,834	544,372	609,256	611,443
411-534-59900 CONTINGENCY	-	-	54,151	26,438	36,974
TOTAL OTHER USES	417,300	511,834	598,522	635,693	648,418
TOTAL SANITATION EXPENSES	1,523,632	1,706,743	1,405,564	1,485,000	1,510,000