CITY OF BELLEVIEW AGENDA
City Commission Workshop

City of Belleview
Commission Chambers
5343 SE Abshier Boulevard
Belleview Florida 34420
August 18, 2025
6:00 PM

Roll Call

Presentation

Aug 18, 2025 Budget Workshop
2025 Budget Review for Aug 18 meeting.pdf
2026 Budget meeting comparisons-proposed budget.pdf
2025 current vacancies.pdf
Employee percentages for each department.pdf

Adjournment

Budget Items

CITY COMMISSION WORKSHOP AGENDA ITEM REPORT

DATE OF MEETING: August 18, 2025

AGENDA ITEM:

Aug 18, 2025 Budget Workshop

PRESENTING PARTY:

Marge Strausbaugh, Finance Director

ITEM TYPE:

Other City Business/Department Updates

BACKGROUND:

Included:
2025 fy review of adopted budget and 2025 fy projected ending balances
2026 fy Budget with the meeting comparisons
2025 current vacancies
2026 fy Employee percentages for each department

RECOMMENDED ACTIONS:

Review and Discuss

ATTACHMENTS:

2025 Budget Review for Aug 18 meeting.pdf
2026 Budget meeting comparisons-proposed budget.pdf
2025 current vacancies.pdf
Employee percentages for each department.pdf

The Commission reserves the right to postpone any decision on audience, or walk-in requests until sufficient time has been allowed for review of documentation.

CITY OF BELLEVIEW MONTHLY FINANCIAL REPORT

2025 FISCAL YEAR - REVIEW OF BUDGET & ACTIVITY

Submitted by ***: Marge Strausbaugh, Finance Director***

GL NUMBER	DESCRIPTION	2024-2025 ADOPTED BUDGET	*Estimated based on current collections* 2024-2025 PROJECTED 9/30/2025
Fund 01 - General Fund			
Revenues			
TAX REVENUE			
01-00-311000	Property Tax	1,890,205	1,847,243
	There is usually enough to cover the Police Department in Property tax, but this tax can also cover any of the General Fund		
01-00-311005	CRA portion of Property Tax	130,896	130,896
	This is what is reqired to go to the CRA from increases in the value of property from the CRA 2013 creation		
01-00-311010	Property Tax-Delinquent	1,500	4,434
01-00-312410	Local Option Gas Tax	153,000	160,104
	Restricted to street projects & expenses and support of street personnel to operate		
01-00-312420	2nd LOGT	94,000	102,515
	Restricted to only cover capital street/drainage/sidewalk projects		
01-00-312520	Insurance Premium Tax-Police Retirement	59,000	59,000
	Restricted to offset Police Retirement in expenses		
01-00-312600	Local Option Sales Tax	1,099,595	1,091,665
	Restricted to be spent on Police capital items and Transportation related capital items		
01-00-314100	Utility Tax Duke Energy	171,457	190,000
01-00-314150	Utility Tax Sumter Electric	17,500	17,500
01-00-314400	Utility Tax GAS	2,500	5,000
01-00-315200	Communication Tax	226,000	252,000
01-00-316000	Business Tax	32,000	34,000
	City has restricted this to cover facad grants, Christmas tree and lights		
01-00-316005	Business Tax Admin Fees	2,000	2,000
TAX REVENUE		3,879,653	3,896,357
PERMITS & FEES REVENUE			
01-00-322000	Bldg Perm-MT Causley	400,000	260,000
	Offsets the inspection expenses in Dept. 15		
01-00-322022	Bldg Perm-MT Causley Admin	120,000	75,000
01-00-322025	Bldg Perm-Misc. Admn	50,000	53,000
01-00-322030	Bldg Perm-Sur Charge	6,000	0
01-00-322100	Bldg Perm-PW ROW/Driveway	0	0
PERMITS & FEES REVENUE		576,000	388,000

FRANCHISE FEE REVENUE			
01-00-323100	Franchise Duke Energy	434,938	413,000
01-00-323150	Franchise Sumter Electric	42,622	58,000
01-00-323400	Franchise GAS	7,200	8,500
01-00-323700	Franchise Solid Waste-Residential	42,902	42,000
01-00-323750	Franchise Solid Waste-Commercial	57,813	73,000
FRANCHISE FEE REVENUE		585,475	594,500
SHARED REVENUE			
01-00-335125	State Revenue Sharing-Municipal	290,076	290,000
01-00-335140	Mobile Home Licenses	10,000	10,000
01-00-335150	Alcohol Beverage Licenses	7,860	6,900
01-00-335180	Local Gov't Half Cent Sales Tax	545,354	558,000
01-00-335900	State Revenue/Lighting	62,620	62,621
	Contract that helps with street lighting maintenance costs		
SHARED REVENUE		915,910	927,521
CHARGES FOR SERVICE REVENUE			
01-00-341210	DS-Zoning Fees	8,000	8,200
01-00-341220	DS-Vacant Property Registration	1,100	500
01-00-341300	DS-Annexation Fees	1,000	0
01-00-341500	DS-Site/Drainage Review	7,000	17,000
01-00-341600	DS-Transportation Concurrency Fees	0	3,142
01-00-341610	DS- Plat Fees	4,000	5,350
01-00-342900	Police False Alarms	3,000	3,000
	Used for Police items		
01-00-343400	Garbage/Solid Waste	372,074	385,000
	Offsets the solid waste costs in Dept 34		
01-00-343700	Recycling	70,893	72,000
	Offsets the recycling costs in Dept 34		
CHARGES FOR SERVICE REVENUE		467,067	494,192
FINES & FORFEITURES REVENUE			
01-00-350000	Fines & Forefeitures	35,000	20,311
	Offsets some of PD operational costs, but no restrictions		
01-00-350010	Fines & Forefeitures 2nd Dollar Fund	2,600	1,844
	Offsets PD Officer training		
01-00-350050	Fines & Forefeitures Automation	11,206	7,342
	Restricted for use on PD automation related items		
01-00-350100	Investigation & Restitution	2,500	865
	Used to offset PD costs for this activity		

01-00-350600	Donations for Police Activity	500	1,000
	Used to offset PD costs for this activity		
01-00-351505	Surplus Sale Fees-PD	1,200	0
01-00-354000	Seized Tag	900	2,833
01-00-355000	PD Vehicle Impoundment	4,500	2,828
	Used to offset PD costs for this activity		
01-00-356000	PD Other Revenue	1,500	2,500
	Used to offset PD costs for this activity		
01-00-356010	Other Rev-School Resource Officer	71,827	71,827
	Offsets the Police Resource Officer for 9 months that school is in session per contract		
01-00-356200	Other Revenue/Officer Detail	25,000	28,677
	This is revenue that covers the cost in PD for the Officers doing outside detail (such as St. Theresa's)		
FINES & FORFEITURES REVENUE		156,733	140,027
OTHER REVENUE			
01-00-360000	Other Revenue	6,500	5,751
01-00-360015	Code Enforcement Revenues	3,500	1,000
	This offset a very small amount of the cost of Code Enforcement		
01-00-360035	O/R- Lien Searches	18,000	19,500
01-00-360075	Other Revenue/Solid Waste Admin Fees	13,705	13,210
01-00-360175	Other Revenue/Permitting Clerk	16,800	16,800
	This is deducted from MT Causley's bill each month to offset a small amount of the cost of permitting.		
01-00-360200	Other Revenue Insurance Reimbursement	60,000	48,735
	This is the health insurance reimbursement that we may get from Benecon-no restrictions on use		
01-00-360335	Park Vendor/Event Fees	17,000	44,000
	This offsets the event costs in Dept. 12		
01-00-361200	Interest Income	80,000	89,000
01-00-362000	Park Rentals-City Bldgs & Pavillions	35,000	28,800
01-00-362005	Sales Tax City Rentals	50	50
01-00-362010	Community Garden Donations/Fees	90	380
01-00-364100	Cemetery Lots	15,000	57,000
01-00-364102	Cemetery Marking Fees	1,500	1,600
01-00-364410	Surplus/Sale of Assets	4,000	20
01-00-364411	Surplus Sale of Assets-Auction Fee	300	0
01-00-365500	Other Revenue State Gas Tax Refund	3,180	0
01-00-366000	Pennies for Parks	15	236
01-00-366001	Pennies for Parks Restrictions	(15)	0
01-00-366015	Event Donations	20,000	1,300
	This offsets the event costs in Dept. 12		
OTHER REVENUE		294,625	327,382

CASH BALANCE FWD REVENUE			
01-00-381500	Cash Balance Forward	255,450	0
	The Commission uses this to cover expenditures not covered by revenues. These reserve funds have no restrictions for use		
01-00-381515	Cash Balance Forward: Cemetery	20,000	0
	The Commission uses these reserves for capital items in the cemetery		
01-00-381540	Cash Balance Forward: Code Enforcement	15,275	0
	The Commission uses these reserves for capital items in Code Enforcement		
01-00-381520	Cash Balance Forward: 2nd Gas Tax		
	These reserves are restricted for Gas Tax related capital projects (the First Gas Tax are also restricted, but have a broader allowable use to cover transportation related items		
01-00-381550	Cash Balance Forward-Sales Tax		
	Restricted to be spent on Police capital items and Transportation related capital items		
01-00-383319	Cash Bal Fwd-Community Donations	23,521	0
	The Commission uses these reserves for related items		
CASH BALANCE FWD REVENUE		314,246	
OTHER FIN-TRANS IN REVENUE			
01-00-399100	Transfers In from other Funds	2,829,742	2,109,742
	These transfer in dollars are for water/sewer reimbursement for GF activity, Commission, Admin, Finance, IT personnel and operational costs primarily at 50% and a higher percentage in Finance. $700,000 of this transfer in was for projects at Lake Lillian and Cherokee Park in the 2025 budget. Only looking at a possible 20,000 in Engineering by year end		
OTHER FIN-TRANS IN REVENUE		2,829,742	2,109,742
TOTAL REVENUES		10,019,451	8,877,721
	Note: All revenues, not marked specifically as restricted or covering a specified expenditure are used to cover all departmental operational costs including personnel costs and **COLA increases**		

Fund 01 - General Fund

Expenditures

Dept 11 - Commission

SALARIES & BENEFITS EXPENSE			
01-11-501200	Salaries	50,400	50,400
01-11-502100	Payroll Taxes	3,856	3,454
01-11-502300	Employee Insurance	77,995	60,521
01-11-502400	Workers Compensation	110	145
SALARIES & BENEFITS EXPENSE		132,361	114,520
	All salary line items above address all five Commissioners, except for Employee Insurance which is provided to 4		

OPERATIONS EXPENSE			
01-11-504000	Training/Travel & Per Diem	4,000	4,500
	Mayor to Mayor's Confernce, Mayor Legislative Conference, Legislative Action Days Mayor & Administrator, Mayor FL C Conference		
01-11-504100	Telephone/Communications	4,100	3,910
	Att, Century Link, Charter Communications Spectrum, Verizon, Ring Central		
01-11-504200	Postage	50	50
	Misc postage usually checks, but these are lessening		
01-11-504300	Utility Services	4,300	4,200
	Duke City Hall portion of electric and City water/sewer portion of City Hall		
01-11-504400	Equipment Rental	800	1,254
	Portion of City Hall Xerox		
01-11-504520	Errors/Ommissions	3,300	3,303
	Insurance		
01-11-504600	Repair & Maintenance	1,500	600
	Meeks Plumbing-Install water meter, Syn-Tech Systems purchase, A&A Fire-maintenance fire extinquishers, Ring Power-Generator maintenance, Ace Hardware-misc.		
01-11-504910	Elections	6,000	0
	There was no election held		
01-11-504920	Fees for Services	2,250	4,300
	Smarsh for text and email archiving, Unifirst-First Aid for City Hall, Verizon Connect-monthly service, Health Designs for Biometeic Screenings, Terminex for Pest Control, Florida Pest for annual termite control, Marion Music for Commission chambers, US treasurery for quarterly report, Sunshine Air Conditioning- City Hall AC		
01-11-504930	Special Employee Programs	2,500	5,000
	Amazon-Sandi's retirement, Pasta Faire-Sandi's retirement, Belleview Florist-Sandi's retirement, Marge Strausbaugh-Sandi's reitrement		
01-11-505000	Supplies & Equipment	1,500	2,375
	Uline-door mats, Apex-Office supplies, Levy Jones-Janitorial supplies, Amazon-City Hall and Office supplies, Ace Hardware-City Hall supplies, Supplies for the homeschool program, Supplies for Belleview High job fair, Supplies for swearing in, Business cards		
01-11-505050	COB Promotion	32,000	9,500
	Central Florida wholesale-Electric tape for Christmas lights, Oreilly-Christmas, Ace Hardware-Christmas, Home Depot-Christmas lights, Mayor-Christmas light contest, Frizzly property Mgmt-Improvement grant, Commissioners Challenge Coins		
01-11-505400	Membership Books & Dues	1,800	5,160
	Ocala Metro Chamber-Robert Vass-Kiwanis Club, Florida Records Mgmt Association		
OPERATIONS EXPENSE		64,100	44,152
CAPITAL PROJECT EXPENSE			
01-11-506500	City Hall Improvements	0	0
01-11-506501	Community Center Improvements	0	0
CAPITAL PROJECT EXPENSE		0	0
DEBT EXPENSE			

01-11-507105	CBT Capital Loan Principal	170,420	170,420
01-11-507205	CBT Capital Loan Interest	7,243	7,243
DEBT EXPENSE	Second to last payments on the 484 PW/DS property. W/S transfers in 3/4 of this cost	177,663	177,663
Total Dept 11 - Commission		374,124	336,335
	Note: Transfer in pays 50% of the budgeted costs for this department		

Dept 12 - Executive/Administrative

SALARIES & BENEFITS EXPENSE			
01-12-501200	Salaries	476,739	496,004
	Increased with City Administrator leaving and payouts (about 36,000 that was added to the budget as it was unknown at last year's budget)		
01-12-501203	Event Salaries	7,000	4,200
	This is in every department to cover those who work events		
01-12-501204	Salaries - Emergency Compensation	500	3,967
	This is in every department to cover those who work hurricane or disasters so that we can easily track for FEMA reimbursement when eligible		
01-12-501225	Employee Bonus	3,445	3,445
	$650 is budgeted for each employee and given to them in mid November of each fiscal year		
01-12-501400	Overtime	4,950	4,700
	Paid to hourly employees as approved by the Department Director		
01-12-502100	Payroll Taxes	39,484	38,584
01-12-502200	Retirement	51,511	49,425
01-12-502300	Employee Insurance	84,136	63,067
	Health, Dental, Eyes and Life		
01-12-502400	Workmans Compensation	1,491	1,969
SALARIES & BENEFITS EXPENSE		669,256	665,361
OPERATIONS EXPENSE			
01-12-503005	Professional Services	7,000	15,000
	Salary Study added to the budget at mid-year		
01-12-503100	Legal Services	85,000	87,856
	Attorney Landt-1500 monthly and Actual Costs for services-whole City		
01-12-503110	Ordinance Codification	6,300	7,594
	Civic plus-Munipro		
01-12-503150	Medical	100	0
01-12-503425	Records Storage	550	350
	Tri County Records Storage		
01-12-504000	Training/Travel & Per Diem	4,500	2,600
	Mariah-Clerk's Training, Benecon Meeting, Group HR & Leadership training, Legislative Days Tallahassee, FACC Conference & Webinars, Dawn FPHRA Conference		
01-12-504025	Educational Reimbursement	2,500	0

01-12-504100	Telephone	5,500	5,000
	Att, Century Link, Charter Communications Spectrum, Verizon		
01-12-504150	Cell Phone Reimbursement	1,020	165
	Sandi reimbursement		
01-12-504200	Postage	500	300
	Misc. mostly AP		
01-12-504300	Utility Services	6,700	5,000
	Duke- City Hall portion of electric and City water/sewer portion of City Hall		
01-12-504400	Equipment Rental	1,100	1,465
	Portion of City Hall Xerox		
01-12-504510	Basic General Liability	7,850	9,498
01-12-504520	Errors/Ommissions	3,630	4,160
01-12-504570	Auto Insurance	440	1,000
01-12-504590	Property Insurance	12,100	11,522
01-12-504600	Repair & Maintenance	2,500	
	Meeks Plumbing-Install water meter, Syn-Tech Systems purchase, A&A Fire-maintenance fire extinquishers, Ring Power-Generator maintenance, Ace Hardware-misc.		702
01-12-504900	Other Expense	500	
01-12-504920	Fees for Services	6,000	1,000
	Meeks Plumbning-City Hall water heater, Syn-Tech Systems, Aand A Fire-Fire Extinguishers, Ace Hardware, Ring Power for generator maintenance, My Car Wash		
01-12-504960	Advertising	500	150
	Ordinance etc.		
01-12-505000	Supplies & Equipment	10,000	9,000
	Uline-door mats, Apex-Office supplies, Levy Jones-Janitorial supplies, Amazon-City Hall and Office supplies, Ace Hardware-City Hall supplies, Supplies for the homeschool program, Supplies for Belleview High job fair, Supplies for swearing in, Business cards, Grainger-Bathroom		
01-12-505110	Office Furniture	2,000	2,202
	Desk, cabinets etc for Bob's Room		
01-12-505200	Gas & Oil	800	400
	Car and Truck-In town driving		
01-12-505210	Vehicle Maintenance	500	150
	Car and Truck-In town driving		
01-12-505400	Membership Books & Dues	2,500	2,150
	Lezli-Notary, International Institure of Municipal Clerks-Dawn, FACC D Bowne, SHRM Membership-dawn		
01-12-515000	Event Supplies & Equipment	30,000	39,000
	Items needed for Foody Fest, Trunk or Treat, Founder's Day etc. Bob gets offsetting funds from vendors who sell at these events, advertising, etc.		
OPERATIONS EXPENSE		200,090	206,264
Total Dept 12 - Executive/Administrative		869,346	871,625
	Note: Transfer in pays 50% of the budgeted costs for this department		

Dept 13 - Finance Department

SALARIES & BENEFITS EXPENSE			
01-13-501200	Salaries	617,955	605,420
	Cindy retired so her payout is an addition to the budget as it was uknown at budget time last year		
01-13-501203	Event Salaries	2,400	1,225
	Hourly staff working at events		
01-13-501204	Salaries - Emergency Compensation	400	5,463
	Hurricane last fall		
01-13-501225	Employee Bonus	6,045	5,954
	$650 is budgeted for each employee and given to them in mid November of each fiscal year		
01-13-501400	Overtime	4,500	2,800
	Paid to hourly employees as approved by the Department Director		
01-13-501505	Incentive Pay-Bilengual	1,040	1,040
	2 in Finance		
01-13-502100	Payroll Taxes	48,719	46,000
01-13-502200	Retirement	63,583	59,000
01-13-502300	Employee Insurance	146,909	130,000
	Health, Dental, Eyes and Life		
01-13-502400	Workers Compensation	1,737	2,288
SALARIES & BENEFITS EXPENSE		893,288	859,190

OPERATIONS EXPENSE			
01-13-503150	Medical	200	89
	1 employee earlier this year		
01-13-503200	Accounting Services	75,000	70,520
	Auditing Purvis Gray, Audit prep and AFR prep Milestone, OPEB actuary Foster n Foster		
01-13-503425	Records Storage	250	300
	Tri County Records Storage		
01-13-504000	Training/Travel & Per Deim	4,000	2,026
	Finance Conference-Jackie & Marge, Jackie, Marge, Donna-Nature Coast (4 x a year-day or part day), Bowers HR training		
01-13-504025	Educational Reimbursement	0	1,250
	Angela		
01-13-504100	Telephone/Communications	3,600	3,330
	Att, Century Link, Charter Communications Spectrum, Verizon		
01-13-504150	Cell Phone Reimbursement	1,020	1,178
	Marge, Donna and Jackie		
01-13-504200	Postage	1,000	500
	Misc. mail usually AP checks		
01-13-504300	Utility Services	7,000	6,500

	Duke- City Hall portion of electric and City water/sewer portion of City Hall		
01-13-504400	Equipment Rental	1,500	1,465
	Portion of City Hall Xerox		
01-13-504510	Basic General Liability	10,000	14,020
01-13-504520	Errors/Ommissions	4,700	6,140
01-13-504570	Auto Insurance	1,000	1,000
01-13-504590	Property Insurance	11,000	11,522
01-13-504600	Repair & Maintenance	3,000	702
	Meeks Plumbing-Install water meter, Syn-Tech Systems purchase, A&A Fire-maintenance fire extinquishers, Ring Power-Generator maintenance, Ace Hardware-misc.		
01-13-504900	Other Expense	1,500	0
01-13-504920	Fees for Services	4,000	6,612
	Meeks Plumbning-City Hall water heater, Syn-Tech Systems, Aand A Fire-Fire Extinguishers, Ace Hardware, Ring Power for generator maintenance, My Car Wash		
01-13-504925	Over/Short Expense Account	50	0
01-13-504960	Advertising	2,200	2,200
	TRIM Ad in September		
01-13-504970	Bank Fees	1,000	1,000
	Bank fees from South State		
01-13-504980	Misc Expense/Bank Reconciliations	2,000	2,000
	Year end reconciliation as needed		
01-13-505000	Supplies & Equipment	15,000	18,000
	Had to replace 3 printers this year and that includes having to buy extra toner that lasts close to a year. Machines come with a small supply. Uline-door mats, Apex-Office supplies, Levy Jones-Janitorial supplies, Amazon-City Hall and Office supplies, Ace Hardware-City Hall supplies, Supplies for the homeschool program, Supplies for Belleview High job fair, Supplies for swearing in, Business cards, Grainger-Bathroom		
01-13-505110	Office Furniture	1,500	1,665
	Office set up for addl' office for AP, lateral file and chair		
01-13-505200	Gas & Oil	1,000	500
	City Finance Car used to go to bank and post office, cash outs at PW and PD, Finance Conference and Nature Coast 4 x a year. Also used by Admin for out of City conferences and available for Commissioners for out of City meetings and conferences		
01-13-505210	Vehicle Maintenance	75	75
	City Finance Car used to go to bank and post office, cash outs at PW and PD, Finance Conference and Nature Coast 4 x a year. Also used by Admin for out of City conferences		
01-13-505400	Membership Books & Dues	1,200	1,000
	Nature Coast & FGFOA for Marge, Donna, Jackie. GFOA for Marge		
OPERATIONS EXPENSE		152,795	153,594
Total Dept 13 - Finance Department		1,046,083	1,012,784
	Note: Transfer in pays 50% of the budgeted costs for this department		

Dept 15 - Development Services Department

SALARIES & BENEFITS EXPENSE			
01-15-501200	Salaries	353,208	331,970
01-15-501203	Event Salaries	0	400
	Hourly staff working at events		
01-15-501204	Salaries - Emergency Compensation	145	2,982
	Hurricane last fall		
01-15-501225	Employee Bonus	3,510	2,860
	$650 is budgeted for each employee and given to them in mid November of each fiscal year		
01-15-501400	Overtime	2,000	1,850
	Paid to hourly employees as approved by the Department Director		
01-15-502100	Payroll Taxes	27,495	25,127
01-15-502200	Retirement	35,890	31,000
01-15-502300	Employee Insurance	85,282	65,000
	Health, Dental, Eyes and Life		
01-15-502400	Workers Compensation	4,005	5,290
SALARIES & BENEFITS EXPENSE		511,535	466,479
OPERATIONS EXPENSE			
01-15-503050	Comp Plan/Land Development Regs	5,000	0
01-15-503150	Medical	0	100
01-15-503170	Architect/Engineering	0	2,500
	Transportation Study by Kimley Horn		
01-15-503410	Bldg Perm-MT Causley Inspections	400,000	260,000
	Offset by Revenue		
01-15-503415	Animal Control-Marion County	30,000	34,658
	Charge by MC for this service		
01-15-503425	Records Storage	625	900
	Tri County Records Storage		
01-15-504000	Training/Travel & Per Diem	4,500	3,000
	FFMA Virtual training. Study Guide-Zoning Inspector-Becky, ICC Certificate Renewal-Nicole, Lisa FEMA for CE Officer, Bowers-HR Training, Lisa Conference, Flood Plain Mgr Practice Exam, Code Enforcement-Nicole, FACC Conference		
01-15-504025	Educational Reimbursement	1,250	1,250
	Becky		
01-15-504100	Telephone/Communications	2,500	2,200
	Att, Century Link, Charter Communications Spectrum, Verizon		
01-15-504150	Cell Phone Reimbursement	510	510
01-15-504200	Postage	1,000	1,000
	AP mail and Business Tax bills		
01-15-504400	Equipment Rental	750	550
	Xerox Lease		
01-15-504510	Basic General Liability	4,300	8,143
01-15-504520	Errors/Ommissions	2,000	3,565

01-15-504570	Auto Insurance	1,000	5,358
01-15-504600	Repair & Maintenance	950	550
	Meeks Plumbing, Ring Power, A and A Fire-Fire extinguishers,		
01-15-504900	Other Expense	500	0
01-15-504920	Fees for Services	2,500	3,200
	My Car Wash, Syn-Tech - Fuel Master, CSC Corp-Recording Agreement, US Treasury-Quarterly Rpts, Smarsh Inc, Meeks Plumbing, Terminix Pest Control, Austin-Car Detail		
01-15-504925	Over/Short Expense Account	25	0
01-15-504960	Advertising	2,500	1,200
	Legal Notice for Ordinance		
01-15-505000	Supplies & Equipment	4,000	3,500
	Uline-door mats, Apex-Office supplies, Levy Jones-Janitorial supplies, Amazon-City Hall and Office supplies, Ace Hardware-City Hall supplies, Supplies for the homeschool program, Supplies for Belleview High job fair, Supplies for swearing in, Business cards, Grainger-Bathroom		
01-15-505110	Office Furniture	500	0
01-15-505200	Gas & Oil	1,000	500
01-15-505210	Vehicle Maintenance	100	50
01-15-505400	Membership Books & Dues	1,600	1,935
	Study Guide-Zoning Inspector, ICC Certificate Renewal, Flood Plain Mgmt, FACE membership, Notary		
01-15-513101	Legal Services-Code Enforcement	6,000	3,000
	Smith Corbett-CE Board Magistrate		
01-15-513505	Code Enforcement-Court Costs	1,200	0
01-15-514000	Training/Travel & Per Diem	5,000	2,350
	CE Class Earwood, Annual FACE Conference		
01-15-514100	Telephone/Communications	800	918
	Verizon Wireless		
01-15-514200	Postage	1,000	800
	Code Enforcement Letters etc.		
01-15-514570	Auto Insurance	1,000	1,215
01-15-514920	Fees for Services	400	600
	Accurate Background, Civic Plus, Smarsh, Austin-Car Detail		
01-15-514960	Advertising	600	200
	Voic-legal Ord		
01-15-515000	Supplies & Equipment	800	250
	Office related		
01-15-515020	Uniform Expenses	500	900
	Code Enforcement Officers		
01-15-515200	Gas & Oil	800	800
01-15-515210	Vehicle Maintenance	300	50
01-15-515400	Membership Books & Dues	375	200
	FACE Member-Earwood Oneill		
OPERATIONS EXPENSE		485,885	345,952
Total Dept 15 - Development Services Department		997,420	812,431

Dept 19 - Information Technology Department

SALARIES & BENEFITS EXPENSE			
01-19-501200	Salaries	200,833	194,300
01-19-501204	Salaries - Emergency Compensation	130	1,724
	Hurricane last fall		
01-19-501225	Employee Bonus	1,300	1,300
	$650 is budgeted for each employee and given to them in mid November of each fiscal year		
01-19-501400	Overtime	500	375
	Paid to hourly employees as approved by the Department Director		
01-19-502100	Payroll Taxes	15,546	14,786
01-19-502200	Retirement	20,322	19,532
01-19-502300	Employee Insurance	31,789	30,250
	Health, Dental, Eyes and Life		
01-19-502400	Workers Compensation	387	511
SALARIES & BENEFITS EXPENSE		270,807	262,778
OPERATIONS EXPENSE			
01-19-503125	Computer Software	5,000	3,600
01-19-503430	Equipment & Software Maintenance	336,050	295,000
01-19-504000	Training/Travel & Per Diem	2,500	1,275
	HR Training, FLGISA winter Symposium-Matt, FLGISA Annual Conf		
01-19-504100	Telephone/Communications	4,000	2,700
	Charter Communications, Verizon,		
01-19-504200	Postage	100	50
	AP Misc		
01-19-504510	Basic General Liability	2,900	3,018
01-19-504520	Errors/Ommissions	1,350	1,319
01-19-504570	Auto Insurance	1,650	2,436
01-19-504600	Repair & Maintenance	5,400	5,200
	Fuel Master-IT Equiplant Repair, A and A fire extinguishers, Sunshine AC-Preventative Maint		
01-19-504920	Fees for Services	4,800	2,975
	Smarsh, Sunshine AC, My Carwash, United States Treasury, HR, Blue Ally		
01-19-505000	Supplies & Equipment	5,000	3,500
	Office supplies, Shipping Supplies		
01-19-505105	Technology Supplies & Equipment	10,000	44,000
01-19-505110	Office Furniture	500	0
01-19-505200	Gas & Oil	700	700
01-19-505210	Vehicle Maintenance	1,000	150
01-19-505400	Membership Books & Dues	1,500	5,000
	FLGISA membership, CDW Acrobat, Security Program		
OPERATIONS EXPENSE		382,450	370,923

CAPITAL OUTLAY EXPENSE			
01-19-506402	Capital Outlay: Equipment	164,500	0
01-19-506404	Misc Sales Tax Equip	107,500	0
CAPITAL OUTLAY EXPENSE		272,000	0
Total Dept 19 - Information Technology Department		925,257	633,701
	Note: Transfer in pays 50% of the budgeted costs for this department		

Dept 21 - Law Enforcement Department

SALARIES & BENEFITS EXPENSE			
01-21-501200	Salaries	149,316	142,800
	Office Staff and related salaries		
01-21-501202	Salaries-Sworn Officers	1,164,363	1,085,493
	Salaries of all the Sworn Officers. This year Deputy Chief Bryan retired so received his payout		
01-21-501220	Salaries-Adadamy Students	0	0
	Salaries of the students in school prior to being a sworn Officer		
01-21-501203	Event Salaries	3,500	3,100
	Hourly staff working at events		
01-21-501204	Salaries - Emergency Compensation	1,442	17,570
	Hurricane last fall		
01-21-501206	Clothing Allowance	400	400
	The Detective gets this		
01-21-501207	Uniform Cleaning Allowance	6,144	5,778
	Officers get this allowance		
01-21-501215	Salaries/PD/Special Detail	25,000	28,677
	This is offset in Revenues as the City invoices the user, pays the Officer and then collects from the user		
01-21-501225	Employee Bonus	12,740	10,252
	$650 is budgeted for each employee and given to them in mid November of each fiscal year		
01-21-501400	Overtime	500	800
	Paid to hourly employees as approved by the Department Director		
01-21-501402	Overtime-Sworn Officers	35,446	52,155
	Paid to hourly employees as approved by the Department Director-If not fully staffed this gets higher for PD, but their salary line item is lower		
01-21-501420	Salaries Differential	0	40,120
	Salaries for Officers working nights and weekends. We have not tracked this in the past in the budget, but will do so going forward		
01-21-501500	Incentive Pay	10,440	8,739
	Officers get allowances based on eduction		
01-21-501505	Incentive Pay-Bilengual	520	100
01-21-501600	Holiday Pay	60,300	53,209
	All Officers get Holiday pay		
01-21-501800	Extra Duty Pay	3,150	2,200
	Officers doing field training get this pay in addition to rest of pay. It's a flat amount per hour		

01-21-502000	Non-Sworn Officers/Academy	0	9,352
	This is the pay to the payment to the School. We will move this from personnel to operations		
01-21-502100	Payroll Taxes	120,438	110,000
01-21-502200	Retirement	14,430	14,100
01-21-502250	Retirement / Police	183,704	132,000
	The city gets 50,000 to 60,000 offsetting funds for this. That is in revenues		
01-21-502300	Employee Insurance	294,411	266,400
	Health, Dental, Eyes and Life		
01-21-502400	Workers Compensation	61,002	82,000
01-21-502500	Unemployment Compensation	0	552
SALARIES & BENEFITS EXPENSE		2,147,246	2,065,797
OPERATIONS EXPENSE			
01-21-503150	Medical	1,200	1,560
	New Hire medical		
01-21-503425	Records Storage	400	375
	Tri County storage		
01-21-503500	Criminal Investigations	250	50
01-21-504000	Training/Travel & Per Diem	5,288	7,200
	Police Pension Conference, Florida CJEIA, Records Mgmt, CJIS symposium FDLE, Cheifs Conference, HR,. Fines Forfeitures		
	2nd dollar offsets some of this cost for Officer training (1800 - 2000 this year)		
01-21-504025	Educational Reimbursement	1,250	0
01-21-504100	Telephone/Communications	26,232	26,232
	Att, Century Link, Charter Communications Spectrum, Verizon		
01-21-504200	Postage	950	700
	AP checks and misc		
01-21-504300	Utility Services	21,780	18,000
	Duke, TECO and City Utilities		
01-21-504400	Equipment Rental	2,000	2,688
	Xerox		
01-21-504510	Basic General Liability	35,000	26,545
01-21-504520	Errors/Ommissions	14,000	11,523
01-21-504570	Auto Insurance	23,000	21,421
01-21-504590	Property Insurance	23,000	22,788
01-21-504600	Repair & Maintenance	9,000	4,400
	Fuel Master-IT Equiplant Repair, A and A fire extinguishers, Sunshine AC-Preventative Maint		
01-21-504900	Other Expense	500	0
01-21-504905	Hurricane Supplies	0	575
	Last year's hurricane		
01-21-504920	Fees for Services	9,000	14,300
	Civic Plus, Enforcement Electronics-Radar Certification, Carter's towing, Tri-Co Communications-Equipment, My Car Wash,		
	Chexmate Towing, US Treasury, Cliffords Towing, Terminix Pest Control, Motorola Solutions, Gary Yromans Ford, Smarsh		

01-21-504925	Over/Short Expense Account	50	10
01-21-504960	Advertising	250	150
01-21-505000	Supplies & Equipment	17,000	23,226
	Levy Jones and Lawson-Janitorial supplies, Apex Office Supplies, Business Cards, Online office and building supplies		
01-21-505010	Community Giving Event/Supplies	0	1,820
	Shop with a cop, Beach balls for Splash Park- Funds can be brought in from this reserve account.		
01-21-505020	Uniform Expenses	15,000	9,500
01-21-505200	Gas & Oil	45,000	43,000
01-21-505210	Vehicle Maintenance	22,000	22,000
	Gary Yeoman Ford, Martel, Boulevard Tire,		
01-21-505211	Vehicle Equipment	2,500	1,200
	Motorola Car videos, etc.		
01-21-505400	Membership Books & Dues	3,000	4,065
	Shooters World Membership, Title fees, FL Police Chief Association Dues, Florida Criminal Law and Motoor Manuarl, IACP Membership		
01-21-505600	DARE Program	1,000	1,583
	Dare student Books, Shirts		
01-21-513430	Automation Equipment & Software	11,206	12,348
	Firmware and Program Upgrade. Since there doesn't seem to be enough revenue to cover this, the year end budget amendment the Commission does will bring the difference from the automation reserves		
01-21-515010	Projects from Donations	500	500
	Shop with a cop		
OPERATIONS EXPENSE		290,356	277,759
CAPITAL OUTLAY EXPENSE			
01-21-506401	Capital Outlay:Vehicle	0	
01-21-506404	Misc Sales Tax Equip/vehicles	272,095	273,448
	2 vehicles, Taser		
CAPITAL OUTLAY EXPENSE		272,095	273,448
Total Dept 21 - Law Enforcement Department		2,709,697	2,617,004

Dept 34 - Garbage/Solid Waste

OPERATIONS EXPENSE			
01-34-503450	Recycling Expenses	70,893	72,000
01-34-503455	Garbage/Solid Waste Expense	372,074	385,000
OPERATIONS EXPENSE		442,967	457,000
Total Dept 34 - Garbage/Solid Waste		442,967	457,000

Dept 39 - Cemetery

OPERATIONS EXPENSE			
01-39-504300	Utility Services	350	350
01-39-504590	Property Insurance	2,300	2,346
01-39-504600	Repair & Maintenance	1,100	0
01-39-504955	Cemetery Lot Buy-Back	3,000	3,000
01-39-505000	Supplies & Equipment	500	0
OPERATIONS EXPENSE		7,250	5,696
CAPITAL PROJECT EXPENSE			
01-39-506300	Capital Improvements	20,000	0
CAPITAL PROJECT EXPENSE		20,000	0
Total Dept 39 - Cemetery		27,250	5,696

Dept 41 - Street Department

SALARIES & BENEFITS EXPENSE			
01-41-501200	Salaries	273,699	220,939
01-41-501203	Event Salaries	4,500	4,000
	This is in every department to cover those who work events		
01-41-501204	Salaries - Emergency Compensation	500	3,199
	This is in every department to cover those who work hurricane or disasters so that we can easily track for FEMA reimbursement when eligible		
01-41-501225	Employee Bonus	3,640	2,990
	$650 is budgeted for each employee and given to them in mid November of each fiscal year		
01-41-501400	Overtime	4,000	1,778
	Paid to hourly employees as approved by the Department Director		
01-41-501700	On Call Pay	2,100	2,466
	A technician is assigned to be On Call at nights and weekends and receives this flat on Call Pay as determined by the PW Director & City Administrator. For 2025 it is $20 for week nights, $25 for weekends, $30 for holidays		
01-41-501750	Call-back Pay	0	350
	This occurs when an on-call person and/or any hourly employee(s) comes back in to work after the normal working hours. This is the employee's salary at a minimum of 1 hour per call. It follows the overtime labor laws for hours worked in a week.		
01-41-502100	Payroll Taxes	23,013	17,523
01-41-502200	Retirement	29,005	13,770
01-41-502300	Employee Insurance	88,204	55,000
	Health, dental, eye, life insurances paid for all full time employees.		
01-41-502400	Workers Compensation	23,800	30,095
SALARIES & BENEFITS EXPENSE		452,461	352,110

OPERATIONS EXPENSE			
01-41-503150	Medical	500	500
01-41-503170	Architect/Engineering	0	5,745
	Kimley Horn-Front St and Foss allway stop		
01-41-503460	Railroad Fees	5,500	5,635
01-41-504000	Training/Travel & Per Diem	2,000	2,500
	HR, Engineering Ethics, Cont Ed for Bob, Henry Driving School, Tanker Endorsement		
01-41-504100	Telephone/Communications	5,600	4,310
	Att, Century Link, Charter Communications Spectrum, Verizon		
01-41-504200	Postage	125	50
01-41-504300	Utility Services	4,000	4,000
01-41-504400	Equipment Rental	1,500	1,100
	Xerox, Matheson Tri Gas		
01-41-504510	Basic General Liability	8,550	8,441
01-41-504520	Errors/Ommissions	4,000	3,699
01-41-504570	Auto Insurance	16,000	16,000
01-41-504590	Property Insurance	8,350	8,618
01-41-504600	Repair & Maintenance	15,000	12,000
	Oreilly, The Yard Stop, baseline tire, Meeks Plumbing		
01-41-504602	Maintenance/Lighting	1,000	0
01-41-504900	Other Expense	50	0
01-41-504905	Hurricane Supplies	0	20,099
	Miller Pipeline debri pickup. FEMA covered		
01-41-504920	Fees for Services	4,200	6,688
	My Car Wash, Syn-Tech - Fuel Master, CSC Corp-Recording Agreement, US Treasury-Quarterly Rpts, Smarsh Inc, Meeks Plumbing, Terminix Pest Control, Universal Environmental, Verizon Connect		
01-41-505000	Supplies & Equipment	12,000	8,900
	Unifirst, Oreilly, Lawson, Core and Main, Ace Hardware, grainger Industrial Supply, Amazon-Office supplies		
01-41-505020	Uniform Expenses	3,200	3,200
01-41-505200	Gas & Oil	13,000	12,000
01-41-505210	Vehicle Maintenance	5,000	3,328
01-41-505320	Tree Removal-ROW-Sales Tax	50,000	5,000
01-41-505400	Membership Books & Dues	150	0
OPERATIONS EXPENSE		159,725	131,813
CAPITAL PROJECT EXPENSE			
01-41-506304	Capital Improve: Sales Tax	420,000	0
01-41-506355	Capital Improve: Sales Tax-Drainage		
01-41-506360	Sidewalk Construction-Sales Tax	250,000	0
CAPITAL PROJECT EXPENSE		670,000	0
Total Dept 41 - Street Department		1,282,186	483,923
Dept 49 - Road Mntc & Construction			
OPERATIONS EXPENSE			
01-49-504300	Utility Services	110,000	105,000

	Duke, SECO,-Covered by Gas Tax		
01-49-504600	Repair & Maintenance	7,500	2,852
	Blades Group -Asphalt		
01-49-505000	Supplies & Equipment	7,500	0
01-49-505320	Tree Removal	28,000	0
OPERATIONS EXPENSE		153,000	107,852
CAPITAL PROJECT EXPENSE			
01-49-516300	Capital Improvements-2nd Gas Tax	0	0
CAPITAL PROJECT EXPENSE		0	0
RESERVE FOR FUTURE USE EXPENSE			
01-49-519000	Reserve for future uses	96,418	0
RESERVE FOR FUTURE USE EXPENSE		96,418	0
Total Dept 49 - Road Mntc & Construction		249,418	107,852

Dept 72 - Parks and Recreation

SALARIES & BENEFITS EXPENSE			
01-72-501200	Salaries	67,116	58,583
01-72-501203	Event Salaries	2,200	1,500
	This is in every department to cover those who work events		
01-72-501204	Salaries - Emergency Compensation	300	0
	This is in every department to cover those who work hurricane or disasters so that we can easily track for FEMA reimbursement when eligible		
01-72-501225	Employee Bonus	878	878
	$650 is budgeted for each employee and given to them in mid November of each fiscal year		
01-72-501400	Overtime	1,000	500
	Paid to hourly employees as approved by the Department Director		
01-72-501700	On Call Pay	300	0
	A technician is assigned to be On Call at nights and weekends and receives this flat on Call Pay as determined by the PW Director & City Administrator. For 2025 it is $20 for week nights, $25 for weekends, $30 for holidays		
01-72-502100	Payroll Taxes	5,545	4,626
01-72-502200	Retirement	7,249	4,075
01-72-502300	Employee Insurance	21,256	18,681
	Health, dental, eye, life insurances paid for all full time employees.		
01-72-502400	Workers Compensation	3,648	4,688
SALARIES & BENEFITS EXPENSE		109,492	93,531
OPERATIONS EXPENSE			
01-72-503150	Medical	165	178

01-72-503170	Engineering	40,000	20,000
	Improvements to Lake Lillian/Cherokee Park- Kimely Horn-Covered by Rec Impacts		
01-72-504000	Training/Travel & Per Diem	100	32
01-72-504100	Telephone/Communications	650	650
01-72-504200	Postage	50	10
01-72-504310	Utilities: Cherokee Park	250	457
	Duke Cherokee Park Camera Box, City Utilities		
01-72-504320	Utilities: Rec Complex	2,500	2,140
	Duke, City Utilities		
01-72-504325	Utilities: Ballfield Lights	1,600	1,250
	Duke		
01-72-504330	Utilities: Lake Lillian	6,000	5,684
	Duke and City Utilities		
01-72-504335	Utilities: Lake Lillian Community Center	6,000	6,000
	Duke		
01-72-504400	Equipment Rental	400	0
01-72-504510	Basic General Liability	2,300	2,038
01-72-504520	Errors/Ommissions	1,050	891
01-72-504570	Auto Insurance	1,650	1,645
01-72-504590	Property Insurance	4,600	4,693
01-72-504600	Repair & Maintenance	7,500	8,160
	Home Depot, Belleview Ace Hardware, Amazon, Gorman-Splash Pad Pump		
01-72-504622	Mntc MC - Sports Complex	50,000	50,000
	Per Contract		
01-72-504900	Other Expense	0	0
01-72-504920	Fees for Services	4,500	3,100
	Smarsh, Unifirst, Solitude Lake Mgmt, Florida Express-Cherokee Park Portalet, My Carwash, Civic Plus, Accurate Background, Meeks Plumbing		
01-72-504960	Advertising	250	100
01-72-505000	Supplies & Equipment	15,000	11,200
	Home Depot, Belleview Ace Hardware, Amazon, Indoff , cleaning supplies		
01-72-505006	Chemical Supplies	4,500	2,000
01-72-505020	Uniform Expenses	750	750
01-72-505200	Gas & Oil	5,000	2,900
01-72-505210	Vehicle Maintenance	500	150
OPERATIONS EXPENSE		155,315	124,028
CAPITAL PROJECT EXPENSE			
01-72-506330	Improvements Lake Lillian	200,000	0
01-72-506335	Improvements to Cherokee Park	500,000	0
CAPITAL PROJECT EXPENSE		700,000	0
Total Dept 72 - Parks and Recreation		964,807	217,559

OTHER FIN-TRANS OUT EXPENSE			
01-81-509110	OFU-Transfers Out to CRA	0	130,896
01-81-519101	Other Financing-Transfers Out	130,896	
OTHER FIN-TRANS OUT EXPENSE		130,896	130,896
Total Dept 81 - Inter-Fund Group Transfers Out		130,896	130,896
TOTAL EXPENDITURES		10,019,451	7,686,806
Fund 01 - General Fund:			
TOTAL REVENUES		10,019,451	8,877,721
TOTAL EXPENDITURES		10,019,451	7,686,806
NET OF REVENUES & EXPENDITURES		0	1,190,915

2025-2026 BUDGET WORKSHEET

Submitted by : ***Marge Strausbaugh, Finance Director***

GL NUMBER	DESCRIPTION	2024-2025 ADOPTED BUDGET	*Estimated based on current collections* 2024-2025 PROJECTED 9/30/2025
Fund 04 - Water/Sewer Fund			
Revenues			
CHARGES FOR SERVICE REVENUE			
04-00-343310	Water Revenue	2,040,000	2,550,000
04-00-343350	Water Meter Connections	135,000	123,102
04-00-343510	Sewer Revenue	2,085,428	2,517,000
04-00-343515	Re-Use Water Revenue	2,200	12,853
04-00-343550	Sewer Connections	1,000	0
04-00-343555	Sewer Lateral Inspection Chg		18,000
04-00-343610	Fire Suppression Chrg		250
04-00-343611	New Connect	51,000	51,006
04-00-343613	Additional Late Charge-Non Pymt. Status	80,000	110,300
04-00-343614	Late Penalty	60,000	80,000
04-00-343616	Reconnect/After Hrs	1,200	900
04-00-343650	State Treasury Revenue	400	400
CHARGES FOR SERVICE REVENUE		4,456,228	5,463,811
OTHER REVENUE			
04-00-360000	Other Revenue	10,000	8,600
04-00-360200	Other Revenue Insurance Reimbursement	18,000	18,000
04-00-361200	Interest Income	34,000	50,000

04-00-361230	Interest Income/Water Impact	27,000	35,000
04-00-361231	Interest Income/Water Impact Restriction	(27,000)	(35,000)
04-00-361240	Interest Income/Sewer Impact	46,000	58,000
04-00-361241	Interest Income/Sewer Impact Restriction	(46,000)	(58,000)
OTHER REVENUE		62,000	76,600
	All the above revenues are used to cover water/sewer operational costs including personel and **COLA**		
CASH BALANCE FWD REVENUE			
04-00-381500	Cash Balance Forward:General	209,022	
	This reserve account would be unrestricted and can be used to balance the budget as it was in the 2025 budget. In looking at the additional revenue water & sewer revenue brought in this fiscal year, the City will not need to use these budgeted funds		
04-00-381525	Cash Balance Forward-Water Impact Fees	800,000	
04-00-381525	Cash Balance Forward-Water Impact Fees		
04-00-381530	Cash Balance Forward-Sewer Impact Fees		
04-00-381530	Cash Balance Forward-Sewer Impact Fees	2,000,000	
CASH BALANCE FWD REVENUE		3,009,022	0
	The above are restricted to be used to pay for capital projects related to water and sewer		
IMPACT FEE REVENUE			
04-00-324210	Impact Fees-Water Residential	200,000	160,000
04-00-324211	Impact Fees-Water Resident-Restrictions	(200,000)	(160,000)
04-00-324215	Impact Fees-Sewer Residential	500,000	472,000
04-00-324216	Impact Fees-Sewer-Resident Restrictions	(500,000)	(472,000)
04-00-324220	Impact Fees-Water- Commercial		63,000
04-00-324221	Impact Fees-Water- Commercial Restricted		(63,000)
04-00-324225	Impact Fees-Sewer- Commercial		165,000
04-00-324226	Impact Fees-Sewer- Commercial Resticted	(500,000)	(165,000)
IMPACT FEE REVENUE		0	0
	These are restricted and will go into the specified water and sewer impact fees. We did separate out commercial for reporting efficiency so we'll add that to the 2026 budget. We look at projected growth to budget, but that is not always easy to know at the time of budget. It zeros out with the restricted category, therefore, it does not affect the budget overall		
GRANT REVENUE			
04-00-335396	Grant-Vulnerativity Study	0	
	Grant reimbursements for projects		648,000
04-00-335396	SRF Clean Water (Sewer) Construction	10,000,000	10,000,000
GRANT REVENUE		10,000,000	10,648,000
	Grant projects are reconciled regarding revenues that come from the State either in Grant form or in Debt form at year end or end of project.		
TOTAL REVENUES		17,527,250	16,188,411

Fund 04 - Water/Sewer Fund			
Expenditures			
Dept 36 - Water/Sewer Department			
SALARIES & BENEFITS EXPENSE			
04-36-501200	Salaries	710,909	632,000
04-36-501203	Event Salaries	3,000	3,200
	This is in every department to cover those who work events		
04-36-501204	Salaries - Emergency Compensation	2,200	8,151
	This is in every department to cover those who work hurricane or disasters so that we can easily track for FEMA reimbursement when eligible		
04-36-501225	Employee Bonus	7,443	4,842
	$650 is budgeted for each employee and given to them in mid November of each fiscal year		
04-36-501400	Overtime	30,000	16,500
	Paid to hourly employees as approved by the Department Director		
04-36-501505	Incentive Pay-Bilengual	0	
	City pays this $120 per month to employees who help with our non-English speaking customers. Usually it is Hispanic speaking customers. In 2025 it was transferred in through that method of covering W/S expenses in the GF.		
04-36-501700	On Call Pay	10,000	13,920
	A technician is assigned to be On Call at nights and weekends and receives this flat on Call Pay as determined by the PW Director & City Administrator. For 2025 it is $20 for week nights, $25 for weekends, $30 for holidays		
04-36-501750	Call-back-pay		21,000
	This occurs when an on-call person and/or any hourly employee(s) comes back in to work after the normal working hours. This is the employee's salary at a minimum of 1 hour per call. It follows the overtime labor laws for hours worked in a week.		
04-36-502100	Payroll Taxes	61,956	50,200
04-36-502200	Retirement	75,618	61,000
	Per the City retirement of 7.5% unmatched, .5% match when employee puts in 1% up to 2.5%		
04-36-502300	Employee Insurance	180,858	145,000
	Health, dental, eye, life insurances paid for all full time employees.		
04-36-502400	Workers Compensation	26,322	40,000
	Paid quarterly. Costs are known after budget is completed.		
SALARIES & BENEFITS EXPENSE		1,108,306	995,813
OPERATIONS EXPENSE			
04-36-503005	Legislative/Professional Services	36,000	36,000
	This covers the lobbyist in Tallahassee the City employes		
04-36-503010	Grant Administration/Fee Studies	20,000	3,000
	This covers miscellaneous grant/proffessional help when not directly attached to a specific project. In 2025 the expense was paid to Raftelis Financial Consultants for the completion of the water/sewer rate study.		
04-36-503100	Legal Services		

	This was transferred in with the Administration operational costs in the 2025 budget at 50%. In 2026 it will show that 50% cost directly in this line item.		
04-36-503105	UB Billing Mail Service	15,000	13,706
	Paid to Enco Utility Services to mail bills and to cover flyers attached to bills and now to do text, email, call reminders of bills due, but not paid. City sends them a file of unpaid accounts for the 20th and the 30th if the Customer has signed up for such notices.		
04-36-503110	Ordinance Codification		
	This was transferred in with the Administration operational costs in the 2025 budget at 50%. In 2026 it will show that 50% cost directly in this line item.		
04-36-503125	Computer Software		
	This was transferred in with the IT operational costs in the 2025 budget at 50%. In 2026 it will show that 50% cost directly in this line item.		
04-36-503150	Medical	500	491
	Medical costs for new hires		
04-36-503170	Architect/Engineering	10,000	16,000
	Engineering not attached to a project. 2025 it is Kimley Horn for Baseline Rd Hyd Analysis		
04-36-503200	Accounting Services		
	This was transferred in with the Finance operational costs in the 2025 budget at 50%. In 2026 it will show that 50% cost directly in this line item.		
04-36-503425	Records Storage	400	400
	This was transferred in with the Administration operational costs in the 2025 budget at 50%. In 2026 it will show that 50% cost directly in this line item.		
04-36-503430	Equipment & Software Maintenance		
	This was transferred in with the IT operational costs in the 2025 budget at 50%. In 2026 it will show that 50% cost directly in this line item.		
04-36-503453	Utility Testing	42,000	49,000
	Testing with Aqua Pure every month		
04-36-503454	Utility Permits	3,000	0
	None to date this year		
04-36-503460	Railroad Fees	2,500	2,000
	CSX Fee for pipeline that crosses their RR Crossing		
04-36-504000	Training/Travel & Per Diem	2,500	11,228
	HR City-wide training, Generator training Cross Connection Training, Wastewater Training, License Renewal operator,		
04-36-504025	Educational Reimbursement		
	This was transferred in with the operational costs in the 2025 budget at 50%. In 2026 it will show that 50% cost directly in this line item.		
04-36-504100	Telephone/Communications	25,700	24,400
	Att, Century Link, Charter Communications Spectrum, Verizon, Ring Central		
04-36-504200	Postage	17,250	2,000
	Misc. mail		
04-36-504300	Utility Services	270,000	269,000
	Duke and SECO charges for W/S buildings and for lift stations		
04-36-504400	Equipment Rental	6,000	3,500

	Xerox copier & Matheson Tri Gas cylindar lease for 1 year		
04-36-504500	Insurance Claim Expense		6,069
	Damage from water main break. Charter Communications claim		
04-36-504510	Basic General Liability	39,000	38,034
04-36-504520	Errors/Ommissions	7,700	6,901
04-36-504570	Auto Insurance	17,000	12,722
04-36-504590	Property Insurance	165,000	170,801
04-36-504600	Repair & Maintenance	300,000	195,000
	Ace Hardware, Process Control, C&C Decorative concrete/Acid wash, American Pipe and Tank remove trash and debris and jet clean also the Vac truck, Sprayfield treatment, USA Blue book various parts, LS pump repairs and replacement, Fortline hydrants and valves, City Electric parts, Allens Sod, Ring Power for generator repair and general maintenance, Core and main valves and parts, OReilly's hose repair, batteries,Car Quest parts, Grainger supplies -fuses etc.,A & A Fire -Extinguisher maintenance, Peralisi North America Inc. Centrifuge parts and replacement,		
04-36-504616	Sludge Hauling	28,000	69,000
	Florida Express hauling sludge, American Pipe and Tank pumped sludge from chlorine contanct chamber		
04-36-504624	Meters	55,000	20,000
	Meters go into inventory when purchased and then expensed when they come out of inventory		
04-36-504900	Other Expense	0	
04-36-504905	Hurricane Supplies	500	
	We separate these out in case there is enough to get FEMA reimbursement for related disaster supplies		
04-36-504915	Bad Debt Expense	21,000	17,022
	This is the uncollectable accounts that are two years old and have been through our collection company for that time. We then are required to write this off. Usually made up from people who do not pay their last utility bill.		
04-36-504920	Fees for Services	20,000	43,000
	Smarsh for text and email archiving, Sonitrol for well sites etc (cameras usually), Solitude Lake Mgmt for sprayfield, Verizon Connect-monthly service, Accurate background check, Hydra Services Inc for Pumps, Florida Express for Screenings, Sunshine State One call, Servpro for water line, Health Designs for Biometeic Screenings, Universal Environmental Services, break, Tom's backflow to test well, Meeks Plumbin, Terminex for Pest Control		
04-36-504925	Over/Short Expense Account	50	(12)
	Over and Under in change. Higher with newer employees in this position as they train.		
04-36-504960	Advertising	350	662
	Used when hiring		
04-36-504970	Bank Fees	1,200	1,200
	Fees for WS's portion of the account management at South State Bank		
04-36-504980	Misc Expense/Bank Reconciliations	2,000	2,000
	Used at year end to reconcile cash as needed		
04-36-505000	Supplies & Equipment	46,000	69,000

	Apex-Office supplies, Ace Hardware, Oreilly Auto Parts, Central Florida Wholesale, Lawson-Janitorial Supplies, Amazon misc office supplies, USA Blue Book WWTP supplies, Levi Jones-Janitorial Supplies, Fortline- meter etc supplies, Grainger Industrial supplies for liftstations etc., CAS Dataloggers-Odor detection, Seminole Feed-Weed Killer, Core and Main-meter etc., Home Depot-lumber, Process Control Services-Scada, Carquest-Automotive, Amazon-lobby chairs, The Yard Shop,		
04-36-505006	Chemical Supplies	111,077	160,000
	Hawkins for Chlorine, hydra chloride etc, State Industrial Products-Fresh Zone Program and Scented Terg-o-cide, Seminoile Feed Stores-Hydrated Lime, American Pipe and tank-Digester, uSA Blue Book-Deodorant Pine,		
04-36-505020	Uniform Expenses	7,000	5,000
	Unifirst Uniforms provided and cleaned each week for all field PW-WS employees		
04-36-505200	Gas & Oil	36,000	28,000
	Stone Petroleum - WS portion of use		
04-36-505210	Vehicle Maintenance	20,000	23,000
	Oreilly for auto parts, Jet-Vac Equipment, Baseline Tire Service, Altec Industries for bucket truck,		
04-36-505400	Membership Books & Dues	1,800	1,258
	Florida Rural Water Association, USA Bluebook, Flouride/Wastewater Trtmnt, CEU Wastewater		
OPERATIONS EXPENSE		1,329,527	1,299,382
DEBT EXPENSE			
04-36-507175	SLR Principal-WWTF	107,931	107,931
04-36-507184	SLR Principal-441 Extension (ARRA)	5,877	5,877
04-36-507185	SLR Principal-441 Extension (ARRA/Compan	30,674	30,674
04-36-507186	SLR-Principle Meters	15,945	15,945
04-36-507187	SLR Principal-Clean Water (Sewer) Design		
04-36-507195	SLR-Principle-WTP 3-Drinking Water		
04-36-507275	SLR Interest-WWTF	31,000	31,000
04-36-507284	SLR Interest-441 Extension (ARRA)	1,017	1,017
04-36-507285	SLR Interest-441 Extension (ARRA/Compani	5,396	5,396
04-36-507287	SLR Interest-Clean Water (Sewer) Design		
04-36-507295	SLR Interest-WTP 3-Drinking Water		
04-36-507286	SLR Interest-Meters	1,835	1,835
DEBT EXPENSE		199,675	199,675
CAPITAL OUTLAY EXPENSE			
04-36-506400	Capital Outlay	0	82,000
	Gernerators through the grant program		
04-36-506405	Capital Outlay-Equipment		
04-36-506405	Capital Outlay-Equipment	0	0
CAPITAL OUTLAY EXPENSE		0	82,000

CAPITAL PROJECT EXPENSE			
04-36-506318	Improvements to the Water System	800,000	39,125
	Water Main upsize to Autumn Glen 2		
04-36-506327	Sewer Lift Station Upgrades	0	186,200
	LS 23 and pump on LS 12		
04-36-506333	Capital-Improvement Projects		140,585
	Manhole Rehab Project		
04-36-506340	Improvements to Sewer System	2,000,000	234,416
	Centrifuge-Pieralisi North America, Scada, RKM Development-Force Main Revisions (grant funded)		
04-36-506540	CIP- SRF WTP 3 Drinking Water Project	0	46,711
	To get this project closed out in this fiscal year		
04-36-506561	SRF-Sewer Expansion-Construction	10,000,000	10,000,000
	Construction of the 30 million dollar sewer system.,		
CAPITAL PROJECT EXPENSE		12,800,000	10,647,037
	Note: Grant capital projects have not been reconciled to date.		
Dept 81 - Inter-Fund Group Transfers Out			
OTHER FIN-TRANS OUT EXPENSE			
04-81-509102	Transfers Out-	2,089,742	2,089,742
OTHER FIN-TRANS OUT EXPENSE		2,089,742	2,089,742
TOTAL EXPENDITURES		17,527,250	15,313,649

Fund 04 - Water/Sewer Fund:		
TOTAL REVENUES	17,527,250	16,188,411
TOTAL EXPENDITURES	17,527,250	15,313,649
NET OF REVENUES & EXPENDITURES	0	874,762

2025-2026 BUDGET WORKSHEET

Submitted by : ***Marge Strausbaugh, Finance Director***

GL NUMBER	DESCRIPTION	2024-2025 ADOPTED BUDGET	*Estimated based on current collections* 2024-2025 PROJECTED 9/30/2025
Fund 10 - Recreation Impact Fees			
Revenues			
OTHER REVENUE			
10-00-361200	Interest Income	2,500	2,500
OTHER REVENUE		2,500	2,500
CASH BALANCE FWD REVENUE			
10-00-381505	Cash Balance Forward-Genl Restricted	97,500	97,500
CASH BALANCE FWD REVENUE		97,500	97,500
IMPACT FEE REVENUE			
10-00-324610	Impact Fees-Recreation	200,000	200,000
IMPACT FEE REVENUE		200,000	200,000
TOTAL REVENUES		300,000	300,000
Expenditures			
Dept 81 - Inter-Fund Group Transfers Out			
OTHER FIN-TRANS OUT EXPENSE			
10-81-509102	Transfers Out-	300,000	20,000
OTHER FIN-TRANS OUT EXPENSE		300,000	20,000
	Engineering for both the parks		
RESERVED FOR FUTURE USES			
10-81-509000	Reserve for future uses		
RESERVED FOR FUTURE USES			
TOTAL EXPENDITURES		300,000	20,000
Fund 10 - Recreation Impact Fees:			
TOTAL REVENUES		300,000	300,000
TOTAL EXPENDITURES		300,000	20,000
NET OF REVENUES & EXPENDITURES		0	280,000

2025-2026 BUDGET WORKSHEET

Submitted by : ***Marge Strausbaugh, Finance Director***

GL NUMBER	DESCRIPTION	2024-2025 ADOPTED BUDGET	*Estimated based on current collections* 2024-2025 PROJECTED 9/30/2025
Fund 15 - Police Impact Fund			
Revenues			
OTHER REVENUE			
15-00-361200	Interest Income	1,100	1,100
OTHER REVENUE		1,100	1,100
IMPACT FEE REVENUE			
15-00-324110	Impact Fees-Public Safety Residential	60,000	60,000
15-00-324120	Impact Fees-Public Safety Commercial	10,000	10,000
IMPACT FEE REVENUE		70,000	70,000
TOTAL REVENUES		71,100	71,100
Expenditures			
Dept 81 - Inter-Fund Group Transfers Out			
RESERVE FOR FUTURE USE EXPENSE			
15-81-509000	Reserve for future uses	71,100	71,100
RESERVE FOR FUTURE USE EXPENSE		71,100	71,100
TOTAL EXPENDITURES		71,100	71,100
Fund 15 - Police Impact Fund:			
TOTAL REVENUES		71,100	71,100
TOTAL EXPENDITURES		71,100	71,100
NET OF REVENUES & EXPENDITURES		0	0

2025-2026 BUDGET WORKSHEET

Submitted by : ***Marge Strausbaugh, Finance Director***

GL NUMBER	DESCRIPTION	2024-2025 ADOPTED BUDGET	*Estimated based on current collections* 2024-2025 PROJECTED 9/30/2025
Fund 60 - CRA Fund			
Revenues			
TAX REVENUE			
60-00-311000	Property Tax	112,309	112,309
TAX REVENUE		112,309	112,309
OTHER REVENUE			
60-00-361200	Interest Income	3,000	3,000
OTHER REVENUE		3,000	3,000
CASH BALANCE FWD REVENUE			
60-00-381505	Cash Balance Forward-Genl Restricted	198,970	198,970
CASH BALANCE FWD REVENUE		198,970	198,970
OTHER FIN-TRANS IN REVENUE			
60-00-399100	Transfers In from other Funds	130,896	130,896
OTHER FIN-TRANS IN REVENUE		130,896	130,896
TOTAL REVENUES		445,175	445,175
Expenditures			
OPERATIONS EXPENSE			
60-13-503200	Accounting Services	5,000	5,000
OPERATIONS EXPENSE		5,000	5,000
OPERATIONS EXPENSE			
60-15-503000	CRA Expenses	175	175
OPERATIONS EXPENSE		175	175
Dept 81 - Inter-Fund Group Transfers Out			
OTHER FIN-TRANS OUT EXPENSE			
60-81-509101	Other Financing-Transfers out	440,000	440,000
OTHER FIN-TRANS OUT EXPENSE		440,000	440,000
TOTAL EXPENDITURES		445,175	445,175

Fund 60 - CRA Fund:		
TOTAL REVENUES	445,175	445,175
TOTAL EXPENDITURES	445,175	445,175
NET OF REVENUES & EXPENDITURES	0	0
CRA transfer in for 2 Restroom	450,000	
CRA transfer in for Christmas Lights Lake Lillian	60,000	
	510,000	
TOTAL REVENUES - ALL FUNDS	28,362,976	25,882,407
TOTAL EXPENDITURES - ALL FUNDS	28,362,976	23,536,730
NET OF REVENUES & EXPENDITURES	0	2,345,676

TY OF BELLEVIEW MONTHLY FINANCIAL REPO

2025-2026 BUDGET WORKSHEET

*Submitted by : **Marge Strausbaugh, Finance Director***

GL NUMBER	DESCRIPTION	2024-2025 ADOPTED BUDGET	*Estimated based current collection* 2024-2025 PROJECTED 9/30/2025	*Presented 7/28/2 Includes 3% COLA* **2025-2026 PROPOSED BUDGET**	*Presented 8/5/25 Includes 3% COLA* **2025-2026 PROPOSED BUDGET**	*Comments/Notes*		*Presented 8/18/25 Includes 3% COLA* **2025-2026 PROPOSED BUDGET**
Fund 01 - General Fund								
Revenues								
TAX REVENUE								
01-00-311000	Property Tax	1,890,205	1,847,242	2,220,122	2,220,122		2,374,198	2,220,122
01-00-311005	CRA portion of Property Tax	130,896	130,896	154,076	154,076	Can't go below above combined		154,076
01-00-311010	Property Tax-Delinquent	1,500	4,434	1,500	1,500		2,375,698	1,500
01-00-312410	Local Option Gas Tax	153,000	160,104	160,000	160,000	Covers projects & % of 41 personnel		160,000
01-00-312420	2nd LOGT	94,000	102,515	100,000	100,000	Covers project along with reserves		100,000
01-00-312520	Insurance Premium Tax-Police Retireme	59,000	59,000	59,000	59,000	Offsets this much of PD retirement		59,000
01-00-312600	Local Option Sales Tax	1,099,595	1,091,665	1,000,000	1,000,000	Covers Projects		1,000,000
01-00-314100	Utility Tax Duke Energy	171,457	190,000	185,000	185,000	Based on current usage		185,000
01-00-314150	Utility Tax Sumter Electric	17,500	17,500	15,000	15,000	Based on current usage		15,000
01-00-314400	Utility Tax GAS	2,500	5,000	4,000	4,000	Based on current usage		4,000
01-00-315200	Communication Tax	226,000	252,000	245,000	245,000	Based on current usage		245,000
01-00-316000	Business Tax	32,000	34,000	32,000	32,000	Covers Commission Expense from this		32,000
01-00-316005	Business Tax Admin Fees	2,000	2,000	2,000	2,000			2,000
TAX REVENUE		3,879,653	3,896,356	4,177,698	4,177,698	No change from July 28 Workshop		4,177,698
PERMITS & FEES REVENUE								
01-00-322000	Bldg Perm-MT Causley	400,000	260,000	250,000	250,000	Offsets what is spent in DS		250,000
01-00-322022	Bldg Perm-MT Causley Admin	120,000	75,000	75,000	75,000	30% of Bld permits		75,000
01-00-322025	Bldg Perm-Misc. Admn	50,000	53,000	50,000	50,000	Commercial building charges		50,000
01-00-322030	Bldg Perm-Sur Charge	6,000	0	2,000	2,000			2,000
01-00-322100	Bldg Perm-PW ROW/Driveway	0	0	50	50			50
PERMITS & FEES REVENUE		576,000	388,000	377,050	377,050	No change from July 28 Workshop		377,050
FRANCHISE FEE REVENUE								
01-00-323100	Franchise Duke Energy	434,938	413,000	425,000	425,000	Based on current receipts		425,000
01-00-323150	Franchise Sumter Electric	42,622	58,000	44,000	44,000	Based on current receipts		44,000
01-00-323400	Franchise GAS	7,200	8,500	7,500	7,500	Based on current receipts		7,500
01-00-323700	Franchise Solid Waste-Residential	42,902	42,000	58,909	58,909	2.14 x2294x12		58,909
01-00-323750	Franchise Solid Waste-Commercial	57,813	73,000	65,000	65,000	Based on current receipts		65,000
FRANCHISE FEE REVENUE		585,475	594,500	600,409	600,409	No change from July 28 Workshop		600,409

SHARED REVENUE							
01-00-335125	State Revenue Sharing-Municipal	290,076	290,000	290,000	290,000	State increased this 8/11 -So can go to 308,000	308,000
01-00-335140	Mobile Home Licenses	10,000	10,000	10,000	10,000	Based on current receipts	10,000
01-00-335150	Alcohol Beverage Licenses	7,860	6,900	7,860	7,860	Based on current receipts	7,860
01-00-335180	Local Gov't Half Cent Sales Tax	545,354	558,000	500,000	545,000	Increased based on this year's allocation	545,000
01-00-335900	State Revenue/Lighting	62,620	62,621	51,035	51,035	Per contract	51,035
SHARED REVENUE		915,910	927,521	858,895	903,895		921,895
CHARGES FOR SERVICE REVENUE							
01-00-341210	DS-Zoning Fees	8,000	8,200	8,000	8,000	Based on current receipts	8,000
01-00-341220	DS-Vacant Property Registration	1,100	500	800	800	Based on current receipts	800
01-00-341300	DS-Annexation Fees	1,000	0	500	500	Based on current receipts	500
01-00-341500	DS-Site/Drainage Review	7,000	17,000	10,000	10,000	Based on current receipts	10,000
01-00-341600	DS-Transportation Concurrency Fees	0	3,142	2,000	2,000	Based on current receipts	2,000
01-00-341610	DS- Plat Fees	4,000	5,350	5,500	5,500	Based on current receipts	5,500
01-00-342900	Police False Alarms	3,000	3,000	3,000	3,000	Based on current receipts	3,000
01-00-343400	Garbage/Solid Waste	372,074	385,000	436,319	436,319	15.85 x 2294 Accts x 12 mo. Same in Expenses	436,319
01-00-343700	Recycling	70,893	72,000	74,600	74,600	2.71 x 2294 Accts x 12 mo. Same in Expenses	74,600
CHARGES FOR SERVICE REVENUE		467,067	494,192	540,719	540,719	No change from July 28 Workshop	540,719
FINES & FORFEITURES REVENUE							
01-00-350000	Fines & Forefeitures	35,000	20,311	21,000	21,000	Based on current receipts	21,000
01-00-350010	Fines & Forefeitures 2nd Dollar Fund	2,600	1,844	2,600	2,600	Offsets training expenses in PD	2,600
01-00-350050	Fines & Forefeitures Automation	11,206	7,342	8,000	8,000	Offsets expense in PD- Use what we get.	8,000
01-00-350100	Investigation & Restitution	2,500	865	1,500	1,500	Based on current receipts	1,500
01-00-350600	Donations for Police Activity	500	1,000	500	500	Offsets some items in supplies	500
01-00-351505	Surplus Sale Fees-PD	1,200	0	1,000	1,000		1,000
01-00-354000	Seized Tag	900	2,833	2,000	2,000	Based on current receipts	2,000
01-00-355000	PD Vehicle Impoundment	4,500	2,828	2,500	2,500	Based on current receipts	2,500
01-00-356000	PD Other Revenue	1,500	2,500	2,000	2,000		2,000
01-00-356010	Other Rev-School Resource Officer	71,827	71,827	73,981	73,981	Contract covers 9 months of school officer	73,981
01-00-356200	Other Revenue/Officer Detail	25,000	28,677	25,000	25,000	Offsets expenses for this	25,000
FINES & FORFEITURES REVENUE		156,733	140,027	140,081	140,081	No change from July 28 Workshop	140,081
OTHER REVENUE							
01-00-360000	Other Revenue	6,500	5,751	6,500	6,500	Misc. Items	6,500
01-00-360015	Code Enforcement Revenues	3,500	1,000	1,000	1,000	Covers some of Code Enf costs	1,000
01-00-360035	O/R- Lien Searches	18,000	19,500	16,000	16,000	Based on current receipts	16,000
01-00-360075	Other Revenue/Solid Waste Admin Fees	13,705	13,210	13,000	13,000	Based on current receipts	13,000
01-00-360175	Other Revenue/Permitting Clerk	16,800	16,800	16,800	16,800	Comes off Inspections fees	16,800
01-00-360200	Other Revenue Insurance Reimbursemei	60,000	48,735	60,000	60,000	Health Receipts from consortium	60,000
01-00-360335	Park Vendor/Event Fees	17,000	44,000	45,000	45,000	Based on current receipts	45,000
01-00-361200	Interest Income	80,000	89,000	65,000	65,000	Based on current receipts	65,000

01-00-362000	Park Rentals-City Bldgs & Pavillions	35,000	28,800	25,000	25,000	Based on current receipts	25,000
01-00-362005	Sales Tax City Rentals	50	50	50	50		50
01-00-362010	Community Garden Donations/Fees	90	380	360	360		360
01-00-364100	Cemetery Lots	15,000	57,000	45,000	45,000	20% of sales go into R&M fund	45,000
01-00-364102	Cemetery Marking Fees	1,500	1,600	2,000	2,000		2,000
01-00-364410	Surplus/Sale of Assets	4,000	20	1,500	1,500		1,500
01-00-364411	Surplus Sale of Assets-Auction Fee	300	0	20	20		20
01-00-365500	Other Revenue State Gas Tax Refund	3,180	0	-			
01-00-366000	Pennies for Parks	15	236	200	200		200
01-00-366001	Pennies for Parks Restrictions	(15)	0	(200)	(200)		(200)
01-00-366015	Event Donations	20,000	1,300	1,500	1,500		1,500
OTHER REVENUE		294,625	327,382	298,730	298,730	No change from July 28 Workshop	298,730
CASH BALANCE FWD REVENUE							
01-00-381500	Cash Balance Forward	255,450	0				
01-00-381515	Cash Balance Forward: Cemetery	20,000	0	10,000	10,000	Cemetery Projects	10,000
01-00-381540	Cash Balance Forward: Code Enforceme	15,275	0		62,395	Commission directed to use this-offsets streets	62,395
01-00-381520	Cash Balance Forward: 2nd Gas Tax			150,000	150,000	Design for blddg expansion	150,000
01-00-381550	Cash Balance Forward-Sales Tax			446,000	446,000	Rest of Sales Tax after Revenue above	446,000
01-00-383319	Cash Bal Fwd-Community Donations	23,521	0				
CASH BALANCE FWD REVENUE		314,246		606,000	668,395	Changed by the 62,395	668,395
OTHER FIN-TRANS IN REVENUE							
01-00-399100	Transfers In from other Funds	2,829,742	2,109,742	1,226,868	1,220,708	PD security decreased with change to crossing grd	1,220,708
OTHER FIN-TRANS IN REVENUE		2,829,742	2,109,742	1,226,868	1,220,708	6,160	1,220,708
TOTAL REVENUES		10,019,451	8,877,720	8,826,450.44	8,927,685.00	Increased revenue by **$101,235**	8,945,685.00

Fund 01 - General Fund							
Expenditures				*Presented 7/28/2*	*Presented 8/5/25*		*Presented 8/5/25*
Dept 11 - Commission							
SALARIES & BENEFITS EXPENSE							
01-11-501200	Salaries	50,400	50,400	25,200	25,200	50% of all salarie items now paid from W/S	25,200
01-11-502100	Payroll Taxes	3,856	3,454	1,930	1,930	50% of all salarie items now paid from W/S	1,930
01-11-502300	Employee Insurance	77,995	60,521	48,450	48,450	50% of all salarie items now paid from W/S	48,450
01-11-502400	Workers Compensation	110	145	150	150	50% of all salarie items now paid from W/S	150
SALARIES & BENEFITS EXPENSE		132,361	114,520	75,730	75,730	No change from July 28 Workshop	75,730
OPERATIONS EXPENSE							
01-11-504000	Training/Travel & Per Diem	4,000	4,500	2,500	2,500	Current costs (2,500 in WS)	2,500

01-11-504100	Telephone/Communications	4,100	3,910	2,000	2,000	Current costs (2,000 in WS)	2,000
01-11-504200	Postage	50	50	25	25	Current costs (25 in WS)	25
01-11-504300	Utility Services	4,300	4,200	2,100	2,100	Current costs (2,100 in WS)	2,100
01-11-504400	Equipment Rental	800	1,254	600	600	Current costs (600 in WS)	600
01-11-504520	Errors/Ommissions	3,300	3,303	1,700	1,700	Current costs (1,700 in WS)	1,700
01-11-504600	Repair & Maintenance	1,500	600	500	500	Never know what repairs are (500 in WS)	500
01-11-504910	Elections	6,000	0	-	-	No elections in 2026	-
01-11-504920	Fees for Services	2,250	4,300	1,700	1,700	Current costs (1,700 in WS)	1,700
01-11-504930	Special Employee Programs	2,500	5,000	2,200	2,200	Current costs (2,200 in WS)	2,200
01-11-505000	Supplies & Equipment	1,500	2,375	1,000	1,000	Current costs (1,000 in WS)	1,000
01-11-505050	COB Promotion	32,000	9,500	92,000	92,000	Christmas Tree&Lights, Facad Grant	92,000
01-11-505400	Membership Books & Dues	1,800	5,160	2,500	2,500	Current costs (2,500 in WS)	2,500
OPERATIONS EXPENSE		64,100	44,152	108,825	108,825	No change from July 28 Workshop	108,825
CAPITAL PROJECT EXPENSE							
01-11-506500	City Hall Improvements	0	0	-	-		-
01-11-506501	Community Center Improvements	0	0	-	-		-
CAPITAL PROJECT EXPENSE		0	0	-	-		-
DEBT EXPENSE							
01-11-507105	CBT Capital Loan Principal	170,420	170,420	116,733	116,733	W/S transfers in 75% of this loan for	116,733
01-11-507205	CBT Capital Loan Interest	7,243	7,243	1,517	1,517	their building.	1,517
DEBT EXPENSE		177,663	177,663	118,250	118,250	Last payment-Loan is paid off in 2026	118,250
Total Dept 11 - Commission		374,124	336,335	302,805	302,805	No change from July 28 Workshop	302,805

Dept 12 - Executive/Administrative

SALARIES & BENEFITS EXPENSE							
01-12-501200	Salaries	476,739	496,004	246,539	246,539	50% of all salarie items now paid from W/S	246,539
01-12-501203	Event Salaries	7,000	4,200	3,500	3,500	50% of all salarie items now paid from W/S	3,500
01-12-501204	Salaries - Emergency Compensation	500	3,967	2,500	2,500	50% of all salarie items now paid from W/S	2,500
01-12-501225	Employee Bonus	3,445	3,445	1,983	1,983	50% of all salarie items now paid from W/S	1,983
01-12-501400	Overtime	4,950	4,700	2,500	2,500	50% of all salarie items now paid from W/S	2,500
01-12-502100	Payroll Taxes	39,484	38,584	18,860	18,860	50% of all salarie items now paid from W/S	18,860
01-12-502200	Retirement	51,511	49,425	24,654	24,654	50% of all salarie items now paid from W/S	24,654
01-12-502300	Employee Insurance	84,136	63,067	59,523	59,523	50% of all salarie items now paid from W/S	59,523
01-12-502400	Workmans Compensation	1,491	1,969	1,000	1,000	50% of all salarie items now paid from W/S	1,000
SALARIES & BENEFITS EXPENSE		669,256	665,361	361,059	361,059	50% split rather than transfer in of 50%	361,059
OPERATIONS EXPENSE							
01-12-503005	Professional Services	7,000	15,000	2,000	2,000	Personnel reviews (2,000 in WS) Study done	2,000
01-12-503100	Legal Services	85,000	87,856	45,000	45,000	Current costs (45,000 in WS)	45,000
01-12-503110	Ordinance Codification	6,300	7,594	4,500	4,500	Current costs (4,500 in WS)	4,500

01-12-503150	Medical	100	0	50	50	Current costs (50 in WS)	50
01-12-503425	Records Storage	550	350	225	125	Reduced per current boxes in storage	125
01-12-504000	Training/Travel & Per Diem	4,500	2,600	7,500	2,500	Reduced those attending conferences.	2,500
01-12-504025	Educational Reimbursement	2,500	0	1,250	1,250	Mariah & Dawn (1250 in WS)	1,250
01-12-504100	Telephone	5,500	5,000	2,300	2,300	Current costs (2,300 in WS)	2,300
01-12-504150	Cell Phone Reimbursement	1,020	165	510	510	Current costs (510 in WS)	510
01-12-504200	Postage	500	300	250	250	Current costs (250 in WS)	250
01-12-504300	Utility Services	6,700	5,000	4,700	4,700	Current costs (4,700 in WS)	4,700
01-12-504400	Equipment Rental	1,100	1,465	700	700	Current costs (700 in WS)	700
01-12-504510	Basic General Liability	7,850	9,498	5,000	5,000	Current cost (5,000 in WS)	5,000
01-12-504520	Errors/Ommissions	3,630	4,160	2,100	2,100	Current cost (2,100 in WS)	2,100
01-12-504570	Auto Insurance	440	1,000	5,000	1,000	This was incorrectly charged. Addtl' is in Streets	1,000
01-12-504590	Property Insurance	12,100	11,522	5,800	5,800	Current cost (5,800 in WS)	5,800
01-12-504600	Repair & Maintenance	2,500	702	1,250	1,250	Never know what repairs are (1,250 in WS)	1,250
01-12-504900	Other Expense	500	0	250	250	If needed (250 in WS)	250
01-12-504920	Fees for Services	6,000	1,000	4,900	4,900	Current cost (4,900 in WS)	4,900
01-12-504960	Advertising	500	150	250	250	Ordinances (250 in WS)	250
01-12-505000	Supplies & Equipment	10,000	9,000	5,100	5,100	Current cost (5,100 in WS)	5,100
01-12-505110	Office Furniture	2,000	2,202	1,000	500	Took out some items to reduce this	500
01-12-505200	Gas & Oil	800	400	400	400	Current cost (400 in WS)	400
01-12-505210	Vehicle Maintenance	500	150	250	250	Current cost (250 in WS)	250
01-12-505400	Membership Books & Dues	2,500	2,150	2,225	2,225	Current cost (2,225)	2,225
01-12-515000	Event Supplies & Equipment	30,000	39,000	45,000	45,000	Increase programs-Rev offsets- no ws	45,000
OPERATIONS EXPENSE		200,090	206,264	147,510	137,910		137,910
Total Dept 12 - Executive/Administrative		869,346	871,625	508,569	498,969	Reduced budget from July 28 by $9,600	498,969
Dept 13 - Finance Department							
SALARIES & BENEFITS EXPENSE							
01-13-501200	Salaries	617,955	605,420	224,641	156,144	Suspended 1 position-Reallocated to cover duties	156,144
01-13-501203	Event Salaries	2,400	1,225	1,200	1,200	Suspended 1 position-Reallocated to cover duties	1,200
01-13-501204	Salaries - Emergency Compensation	400	5,463	2,750	2,750	Suspended 1 position-Reallocated to cover duties	2,750
01-13-501225	Employee Bonus	6,045	5,954	1,950	1,950	Suspended 1 position-Reallocated to cover duties	1,950
01-13-501400	Overtime	4,500	2,800	2,250	2,250	Suspended 1 position-Reallocated to cover duties	2,250
01-13-501505	Incentive Pay-Bilengual	1,040	1,040	-	-	100% to WS	-
01-13-502100	Payroll Taxes	48,719	46,000	17,185	11,945	Suspended 1 position-Reallocated to cover duties	11,945
01-13-502200	Retirement	63,583	59,000	22,464	15,614	Suspended 1 position-Reallocated to cover duties	15,614
01-13-502300	Employee Insurance	146,909	130,000	58,517	37,368	Suspended 1 position-Reallocated to cover duties	37,368
01-13-502400	Workers Compensation	1,737	2,288	1,250	1,250	Suspended 1 position-Reallocated to cover duties	1,250
SALARIES & BENEFITS EXPENSE		893,288	859,190	332,207	230,471	Reduced budget from July 28 by $101,736	230,471
						This occurred with position suspended position	
						reallocatted which reduced the GF, but Increased WS	
						See personnel allocation sheet for more detail	

OPERATIONS EXPENSE							
01-13-503150	Medical	200	89	100	100	New employee if needed	100
01-13-503200	Accounting Services	75,000	70,520	40,000	40,000	(40,000 WS)	40,000
01-13-503425	Records Storage	250	300	175	250	Increased with Admin decrease. More finance boxes	250
01-13-504000	Training/Travel & Per Deim	4,000	2,026	2,000	600	Removed all conference training. Left in local classes	600
01-13-504025	Educational Reimbursement	0	1,250	1,250	1,875	Added Marge to obtain state required classes, 2 others	1,875
01-13-504100	Telephone/Communications	3,600	3,330	1,300	1,300	Current cost (1,300)	1,300
01-13-504150	Cell Phone Reimbursement	1,020	1,178	510	510	Current cost (510 WS)	510
01-13-504200	Postage	1,000	500	300	300	Current cost (300 WS)	300
01-13-504300	Utility Services	7,000	6,500	3,500	3,500	Current cost (3,500 WS)	3,500
01-13-504400	Equipment Rental	1,500	1,465	750	750	Current cost (750)	750
01-13-504510	Basic General Liability	10,000	14,020	7,100	7,100	Current cost (7,100 in WS)	7,100
01-13-504520	Errors/Ommissions	4,700	6,140	3,100	3,100	Current cost (3,100 in WS)	3,100
01-13-504570	Auto Insurance	1,000	1,000	6,000	1,000	This was incorrectly charged. Addtl' is in Streets	1,000
01-13-504590	Property Insurance	11,000	11,522	5,300	5,300	Current cost (5,300 in WS)	5,300
01-13-504600	Repair & Maintenance	3,000	702	500	500	Based on current (500 in WS)	500
01-13-504900	Other Expense	1,500	0	500	500	Misc if needd (500 in WS)	500
01-13-504920	Fees for Services	4,000	6,612	3,000	3,000	Current cost (3,000 in WS)	3,000
01-13-504925	Over/Short Expense Account	50	0	25	25	If needed (25 in WS)	25
01-13-504960	Advertising	2,200	2,200	1,500	1,500	TRIM Ad no here yet (1,500 in WS)	1,500
01-13-504970	Bank Fees	1,000	1,000	1,200	1,200	Runs about 200/mo (1,200 in WS)	1,200
01-13-504980	Misc Expense/Bank Reconciliations	2,000	2,000	2,000	2,000	Year end if needed (2,000 in WS)	2,000
01-13-505000	Supplies & Equipment	15,000	18,000	7,000	7,500	This was mistakenly increased by 500	7,500
01-13-505110	Office Furniture	1,500	1,665	1,000	-	Reduced for this year	-
01-13-505200	Gas & Oil	1,000	500	500	250	Reduced in looking at current costs	250
01-13-505210	Vehicle Maintenance	75	75	50	50	Newer vehicle (50 WS)	50
01-13-505400	Membership Books & Dues	1,200	1,000	600	600	Current cost (600 in WS)	600
OPERATIONS EXPENSE		152,795	153,594	89,260	82,810	WS-47,095	82,810
Total Dept 13 - Finance Department		1,046,083	1,012,784	421,467	313,281	Reduced budget from July 28 by $108,761	313,281

Dept 15 - Development Services Department

SALARIES & BENEFITS EXPENSE							
01-15-501200	Salaries	353,208	331,970	377,498	377,498	This dept does not split with WS	377,498
01-15-501203	Event Salaries	0	400	500	500		500
01-15-501204	Salaries - Emergency Compensation	145	2,982	3,000	3,000		3,000
01-15-501225	Employee Bonus	3,510	2,860	3,510	3,510		3,510
01-15-501400	Overtime	2,000	1,850	2,000	2,000		2,000
01-15-502100	Payroll Taxes	27,495	25,127	28,880	28,880		28,880
01-15-502200	Retirement	35,890	31,000	37,750	37,750		37,750
01-15-502300	Employee Insurance	85,282	65,000	105,286	105,286		105,286
01-15-502400	Workers Compensation	4,005	5,290	55,000	5,290	I caught my misstake in adding a 0 and revised	5,290
SALARIES & BENEFITS EXPENSE		511,535	466,479	613,424	563,714	Reduced budget from July 28 by $49,710	563,714

OPERATIONS EXPENSE							
01-15-503050	Comp Plan/Land Development Regs	5,000	0	5,000	5,000	If needed	5,000
01-15-503150	Medical	0	100	100	100	New employee if needed	100
01-15-503170	Architect/Engineering	0	2,500	2,000	2,000	Current cost	2,000
01-15-503410	Bldg Perm-MT Causley Inspections	400,000	260,000	250,000	250,000	Offset in revenues-building down now	250,000
01-15-503415	Animal Control-Marion County	30,000	34,658	44,000	44,000	Billed cost	44,000
01-15-503425	Records Storage	625	900	1,105	625	Reduced from July 28 budget	625
01-15-504000	Training/Travel & Per Diem	4,500	3,000	7,100	3,845	Reduced travel training	3,845
01-15-504025	Educational Reimbursement	1,250	1,250	3,600	3,600	3 going to college	3,600
01-15-504100	Telephone/Communications	2,500	2,200	2,750	2,750	Current cost	2,750
01-15-504150	Cell Phone Reimbursement	510	510	510	510	1 actual cost	510
01-15-504200	Postage	1,000	1,000	500	500	Current cost	500
01-15-504400	Equipment Rental	750	550	750	750	Current cost	750
01-15-504510	Basic General Liability	4,300	8,143	8,200	8,200	Current cost	8,200
01-15-504520	Errors/Ommissions	2,000	3,565	3,600	3,600	Current cost	3,600
01-15-504570	Auto Insurance	1,000	5,358	5,400	5,400	Current cost	5,400
01-15-504600	Repair & Maintenance	950	550	950	950	Current cost	950
01-15-504900	Other Expense	500	0	200	200	If needed	200
01-15-504920	Fees for Services	2,500	3,200	3,000	3,000	Current cost	3,000
01-15-504925	Over/Short Expense Account	25	0	25	25	If needed	25
01-15-504960	Advertising	2,500	1,200	2,500	2,500	Current cost-Bus Taxes haven't gone out	2,500
01-15-505000	Supplies & Equipment	4,000	3,500	3,800	3,800	Current cost-used as needed	3,800
01-15-505110	Office Furniture	500	0	500	120	Eliminated some items that were in July 28 budget	120
01-15-505200	Gas & Oil	1,000	500	600	600	Current cost	600
01-15-505210	Vehicle Maintenance	100	50	100	100	As needed	100
01-15-505400	Membership Books & Dues	1,600	1,935	1,600	1,600	Current cost	1,600
01-15-513101	Legal Services-Code Enforcement	6,000	3,000	4,000	4,000	As needed	4,000
01-15-513505	Code Enforcement-Court Costs	1,200	0	750	750	As needed	750
01-15-514000	Training/Travel & Per Diem	5,000	2,350	5,000	2,800	Reduced travel training	2,800
01-15-514100	Telephone/Communications	800	918	800	800	Current cost	800
01-15-514200	Postage	1,000	800	800	800	Code Enf mailing	800
01-15-514570	Auto Insurance	1,000	1,215	1,250	1,250	Current cost	1,250
01-15-514920	Fees for Services	400	600	600	600	Current cost	600
01-15-514960	Advertising	600	200	500	500	If needed	500
01-15-515000	Supplies & Equipment	800	250	500	500	If needed (printers, etc)	500
01-15-515020	Uniform Expenses	500	900	650	380	Reduced from July 28 budget	380
01-15-515200	Gas & Oil	800	800	800	800	Projected for more training	800
01-15-515210	Vehicle Maintenance	300	50	250	250	If needed	250
01-15-515400	Membership Books & Dues	375	200	375	375	Current cost	375
OPERATIONS EXPENSE		485,885	345,952	364,165	357,580		357,580
Total Dept 15 - Development Services Department		997,420	812,431	977,589	921,294	Reduced budget from July 28 by $56,295	921,294

Dept 19 - Information Technology Department

SALARIES & BENEFITS EXPENSE							
01-19-501200	Salaries	200,833	194,300	102,936	102,936	50% of all salarie items now paid from W/S	102,936
01-19-501204	Salaries - Emergency Compensation	130	1,724	1,000	1,000	50% of all salarie items now paid from W/S	1,000
01-19-501225	Employee Bonus	1,300	1,300	650	650	50% of all salarie items now paid from W/S	650
01-19-501400	Overtime	500	375	250	250	50% of all salarie items now paid from W/S	250
01-19-502100	Payroll Taxes	15,546	14,786	7,875	7,875	50% of all salarie items now paid from W/S	7,875
01-19-502200	Retirement	20,322	19,532	10,295	10,295	50% of all salarie items now paid from W/S	10,295
01-19-502300	Employee Insurance	31,789	30,250	19,553	19,553	50% of all salarie items now paid from W/S	19,553
01-19-502400	Workers Compensation	387	511	263	263	50% of all salarie items now paid from W/S	263
SALARIES & BENEFITS EXPENSE		270,807	262,778	142,822	142,822	50% in W/S rather than tranfer in of 50% for total	142,822
OPERATIONS EXPENSE							
01-19-503125	Computer Software	5,000	3,600	2,500	2,500	Current cost (2,500 WS)	2,500
01-19-503430	Equipment & Software Maintenance	336,050	295,000	186,104	178,204	Reduced from July 28 budget	178,204
01-19-504000	Training/Travel & Per Diem	2,500	1,275	1,000	1,000	Current cost (1,000 WS)	1,000
01-19-504100	Telephone/Communications	4,000	2,700	2,000	2,000	Current cost (2,000 WS)	2,000
01-19-504200	Postage	100	50	25	25	Current cost (25 WS)	25
01-19-504510	Basic General Liability	2,900	3,018	1,550	1,550	Current cost (1,550 WS)	1,550
01-19-504520	Errors/Ommissions	1,350	1,319	660	660	Current cost (660 WS)	660
01-19-504570	Auto Insurance	1,650	2,436	1,250	1,250	Current cost (1,250 WS)	1,250
01-19-504600	Repair & Maintenance	5,400	5,200	2,700	2,700	Current cost (2,700 WS)	2,700
01-19-504920	Fees for Services	4,800	2,975	2,400	2,400	Current cost (2,400)	2,400
01-19-505000	Supplies & Equipment	5,000	3,500	2,000	2,000	Current cost (2,000 WS)	2,000
01-19-505105	Technology Supplies & Equipment	10,000	44,000	10,000	10,000	Current cost (10,000 WS)	10,000
01-19-505110	Office Furniture	500	0	250	250	If needed (250 WS)	250
01-19-505200	Gas & Oil	700	700	350	350	Current cost (150 WS)	350
01-19-505210	Vehicle Maintenance	1,000	150	250	250	Current cost (250 WS)	250
01-19-505400	Membership Books & Dues	1,500	5,000	2,500	2,500	Current cost (2,500 WS)	2,500
OPERATIONS EXPENSE		382,450	370,923	215,539	207,639		207,639
CAPITAL OUTLAY EXPENSE							
01-19-506402	Capital Outlay: Equipment	164,500	0	36,000	36,000	72,000 half to WS - 36,000	36,000
01-19-506404	Misc Sales Tax Equip	107,500	0				
CAPITAL OUTLAY EXPENSE		272,000	0	36,000	36,000		36,000
Total Dept 19 - Information Technology Department		925,257	633,701	394,361	386,461	Reduced budget from July 28 by $7,900	386,461

Dept 21 - Law Enforcement Department

SALARIES & BENEFITS EXPENSE							
01-21-501200	Salaries	149,316	142,800	137,639	164,697	Had not added in Janitor salaries in July 28	164,697
01-21-501202	Salaries-Sworn Officers	1,164,363	1,085,493	1,124,810	1,137,752	The Salaries were incorrect in July 28	1,137,752
01-21-501220	Salaries-Adadamy Students	0	0			Added to pull out students-not sworn officers yet	
01-21-501203	Event Salaries	3,500	3,100	3,500	3,500		3,500
01-21-501204	Salaries - Emergency Compensation	1,442	17,570	10,000	10,000		10,000
01-21-501206	Clothing Allowance	400	400	500	500		500
01-21-501207	Uniform Cleaning Allowance	6,144	5,778	6,144	5,900	Reduced from July 28	5,900
01-21-501215	Salaries/PD/Special Detail	25,000	28,677	25,000	25,000	Offset in Revenues	25,000
01-21-501225	Employee Bonus	12,740	10,252	12,740	11,552	Reduced crossing guards to correct	11,552
01-21-501400	Overtime	500	800	750	750		750
01-21-501402	Overtime-Sworn Officers	35,446	52,155	45,000	45,000	This is an add' pay to Police Salaries	45,000
01-21-501420	Salaries Differential	0	40,120	300,000	300,000	This is an add' pay to Police Salaries	300,000
01-21-501500	Incentive Pay	10,440	8,739	10,440	7,680	Reduced to correct to actual not last yrs budget	7,680
01-21-501505	Incentive Pay-Bilengual	520	100	520	520		520
01-21-501600	Holiday Pay	60,300	53,209	75,300	75,300		75,300
01-21-501800	Extra Duty Pay	3,150	2,200	3,150	3,150		3,150
01-21-502000	Non-Sworn Officers/Academy	0	9,352	15,000	15,000	Cost we pay to academy for students	15,000
01-21-502100	Payroll Taxes	120,438	110,000	120,438	99,637	Reduced to correct to actual not last yrs budget	99,637
01-21-502200	Retirement	14,430	14,100	18,720	19,894	Had not added in Janitor salaries in July 28	19,894
01-21-502250	Retirement / Police	183,704	132,000	158,415	134,693	Included Chief's in July 28 so reduced	134,693
01-21-502300	Employee Insurance	294,411	266,400	362,656	345,556	Reduced to pull out Crossing Guard (doesn't get)	345,556
01-21-502400	Workers Compensation	61,002	82,000	82,000	82,000		82,000
01-21-502500	Unemployment Compensation	0	552	-	-		-
SALARIES & BENEFITS EXPENSE		2,147,246	2,065,797	2,512,722	2,488,081	Reduced budget from July 28 by $24,641	2,488,081
OPERATIONS EXPENSE							
01-21-503150	Medical	1,200	1,560	1,500	1,500	Current costs	1,500
01-21-503425	Records Storage	400	375	400	400	Current costs	400
01-21-503500	Criminal Investigations	250	50	250	250	If needed	250
01-21-504000	Training/Travel & Per Diem	5,288	7,200	7,000	6,000	Reduced from July 28	6,000
01-21-504025	Educational Reimbursement	1,250	0	1,250	1,250	25 amt moving to salaries for academy cost	1,250
01-21-504100	Telephone/Communications	26,232	26,232	26,232	26,232	Current costs	26,232
01-21-504200	Postage	950	700	800	800	Current costs	800
01-21-504300	Utility Services	21,780	18,000	17,000	17,000	Current costs	17,000
01-21-504400	Equipment Rental	2,000	2,688	2,000	2,000	Current costs	2,000
01-21-504510	Basic General Liability	35,000	26,545	26,600	26,600	Current cost	26,600
01-21-504520	Errors/Ommissions	14,000	11,523	11,625	11,625	Current cost	11,625
01-21-504570	Auto Insurance	23,000	21,421	21,500	21,500	Current cost	21,500
01-21-504590	Property Insurance	23,000	22,788	22,800	22,800	Current cost	22,800
01-21-504600	Repair & Maintenance	9,000	4,400	5,000	5,000	Current cost if needed	5,000
01-21-504900	Other Expense	500	0	500	500	If needed	500

01-21-504905	Hurricane Supplies	0	575	-	-	Recovered by FEMA-Don't budget	-
01-21-504920	Fees for Services	9,000	14,300	14,486	14,486	Current cost	14,486
01-21-504925	Over/Short Expense Account	50	10	50	50	If needed	50
01-21-504960	Advertising	250	150	250	250	If needed	250
01-21-505000	Supplies & Equipment	17,000	23,226	18,500	18,500	Current cost	18,500
01-21-505010	Community Giving Event/Supplies	0	1,820	3,000	3,000	Shop with a cop	3,000
01-21-505020	Uniform Expenses	15,000	9,500	15,000	15,000	Current cost	15,000
01-21-505200	Gas & Oil	45,000	43,000	32,000	32,000	Current cost	32,000
01-21-505210	Vehicle Maintenance	22,000	22,000	27,000	27,000	Current cost	27,000
01-21-505211	Vehicle Equipment	2,500	1,200	1,500	1,500	Current cost	1,500
01-21-505400	Membership Books & Dues	3,000	4,065	3,000	3,000	Current cost	3,000
01-21-505600	DARE Program	1,000	1,583	1,000	1,000		1,000
01-21-513430	Automation Equipment & Software	11,206	12,348	8,000	8,000	Amt collecting in 2025. Offset in revenues	8,000
01-21-515010	Projects from Donations	500	500	500	500		500
OPERATIONS EXPENSE		290,356	277,759	268,743	267,743		267,743
CAPITAL OUTLAY EXPENSE							
01-21-506401	Capital Outlay:Vehicle	0					
01-21-506404	Misc Sales Tax Equip/vehicles	272,095	273,448	296,000	296,000	One Vehicle/Equipment, Radar Units, Software System	296,000
CAPITAL OUTLAY EXPENSE		272,095	273,448	296,000	296,000		296,000
Total Dept 21 - Law Enforcement Department		2,709,697	2,617,004	3,077,465	3,051,824	Reduced budget from July 28 by $25,641	3,051,824

Dept 34 - Garbage/Solid Waste

OPERATIONS EXPENSE							
01-34-503450	Recycling Expenses	70,893	72,000	74,600	74,600	2.71 x 2294 Accts x 12 mo. Same in Expenses	74,600
01-34-503455	Garbage/Solid Waste Expense	372,074	385,000	436,319	436,319	15.85 x 2294 Accts x 12 mo. Same in Expenses	436,319
OPERATIONS EXPENSE		442,967	457,000	510,919	510,919	Offsets in revenue costs	510,919
Total Dept 34 - Garbage/Solid Waste		442,967	457,000	510,919	510,919	No change from July 28 Workshop	510,919

Dept 39 - Cemetery

OPERATIONS EXPENSE							
01-39-504300	Utility Services	350	350	350	350		350
01-39-504590	Property Insurance	2,300	2,346	300	300		300
01-39-504600	Repair & Maintenance	1,100	0	2,500	2,500		2,500
01-39-504955	Cemetery Lot Buy-Back	3,000	3,000	3,000	3,000		3,000
01-39-505000	Supplies & Equipment	500	0	2,000	2,000		2,000
OPERATIONS EXPENSE		7,250	5,696	8,150	8,150		8,150
CAPITAL PROJECT EXPENSE							
01-39-506300	Capital Improvements	20,000	0	10,000	10,000	Misc. CBF Cemetery Reserves	10,000
CAPITAL PROJECT EXPENSE		20,000	0	10,000	10,000		10,000
Total Dept 39 - Cemetery		27,250	5,696	18,150	18,150	No change from July 28 Workshop	18,150

Dept 41 - Street Department

SALARIES & BENEFITS EXPENSE							
01-41-501200	Salaries	273,699	220,939	282,064	282,064		282,064
01-41-501203	Event Salaries	4,500	4,000	4,500	4,500		4,500
01-41-501204	Salaries - Emergency Compensation	500	3,199	3,000	3,000		3,000
01-41-501225	Employee Bonus	3,640	2,990	3,640	3,640		3,640
01-41-501400	Overtime	4,000	1,778	4,000	4,000		4,000
01-41-501700	On Call Pay	2,100	2,466	2,100	2,100		2,100
01-41-501750	Call-back Pay	0	350	-	-		350
01-41-502100	Payroll Taxes	23,013	17,523	21,580	21,580		21,580
01-41-502200	Retirement	29,005	13,770	28,206	28,206		28,206
01-41-502300	Employee Insurance	88,204	55,000	108,033	108,033		108,033
01-41-502400	Workers Compensation	23,800	30,095	35,000	35,000		35,000
SALARIES & BENEFITS EXPENSE		452,461	352,110	492,123	492,123	No change from July 28 Workshop	492,473
OPERATIONS EXPENSE							
01-41-503150	Medical	500	500	500	500		500
01-41-503170	Architect/Engineering	0	5,745				
01-41-503460	Railroad Fees	5,500	5,635	6,000	6,000	Higher than budgeted	6,000
01-41-504000	Training/Travel & Per Diem	2,000	2,500	2,500	2,000	Decreased from July 28 budget	2,000
01-41-504100	Telephone/Communications	5,600	4,310	5,600	5,600	Current	5,600
01-41-504200	Postage	125	50	50	50	Current	50
01-41-504300	Utility Services	4,000	4,000	4,000	4,000	Current	4,000
01-41-504400	Equipment Rental	1,500	1,100	1,000	1,000	Current	1,000
01-41-504510	Basic General Liability	8,550	8,441	8,500	8,500	Current	8,500
01-41-504520	Errors/Ommissions	4,000	3,699	3,700	3,700	Current	3,700
01-41-504570	Auto Insurance	16,000	16,000	6,875	21,000	Increased-Incorrectly put into Admin/Finance-Correcte	21,000
01-41-504590	Property Insurance	8,350	8,618	8,675	8,675	Current	8,675
01-41-504600	Repair & Maintenance	15,000	12,000	10,000	10,000	Current	10,000
01-41-504602	Maintenance/Lighting	1,000	0	1,000	1,000	Current	1,000
01-41-504900	Other Expense	50	0	50	50	Current	50
01-41-504905	Hurricane Supplies	0	20,099	-	-	Recovered by FEMA-Don't budget	-
01-41-504920	Fees for Services	4,200	6,688	5,800	5,800	Based on current use	5,800
01-41-505000	Supplies & Equipment	12,000	8,900	9,000	9,000	Current	9,000
01-41-505020	Uniform Expenses	3,200	3,200	3,200	3,200	Current	3,200
01-41-505200	Gas & Oil	13,000	12,000	10,000	10,000	Current	10,000
01-41-505210	Vehicle Maintenance	5,000	3,328	5,000	5,000	Current	5,000
01-41-505320	Tree Removal-ROW-Sales Tax	50,000	5,000	50,000	50,000	Covered by sales tax	50,000
01-41-505400	Membership Books & Dues	150	0	150	150	Current	150
OPERATIONS EXPENSE		159,725	131,813	141,600	155,225		155,225
CAPITAL PROJECT EXPENSE							
01-41-506304	Capital Improve: Sales Tax	420,000	0	250,000	250,000	Street Improvements	250,000
01-41-506355	Capital Improve: Sales Tax-Drainage			150,000	150,000		150,000

01-41-506360 Sidewalk Construction-Sales Tax	250,000	0	700,000	700,000	See below	700,000
CAPITAL PROJECT EXPENSE	670,000	0	1,100,000	1,100,000		1,100,000
Total Dept 41 - Street Department	1,282,186	483,923	1,733,723	1,747,348	Increased from July 28 to the current yr correction	1,747,698
Dept 49 - Road Mntc & Construction						
OPERATIONS EXPENSE						
01-49-504300 Utility Services	110,000	105,000	99,000	99,000		99,000
01-49-504600 Repair & Maintenance	7,500	2,852	7,500	7,500		7,500
01-49-505000 Supplies & Equipment	7,500	0	7,500	7,500		7,500
01-49-505320 Tree Removal	28,000	0	-	-		-
OPERATIONS EXPENSE	153,000	107,852	114,000	114,000	From 1st Gas Tax	114,000
CAPITAL PROJECT EXPENSE						
01-49-516300 Capital Improvements-2nd Gas Tax	0	0	250,000	250,000	Building PW Expansion	250,000
CAPITAL PROJECT EXPENSE	0	0	250,000	250,000		250,000
RESERVE FOR FUTURE USE EXPENSE						
01-49-519000 Reserve for future uses	96,418	0	-	-		-
RESERVE FOR FUTURE USE EXPENSE	96,418	0	-	-		-
Total Dept 49 - Road Mntc & Construction	249,418	107,852	364,000	364,000	No change from July 28 Workshop	364,000

Dept 72 - Parks and Recreation

SALARIES & BENEFITS EXPENSE						
01-72-501200 Salaries	67,116	58,583	69,321	69,321		69,321
01-72-501203 Event Salaries	2,200	1,500	2,200	2,200		2,200
01-72-501204 Salaries - Emergency Compensation	300	0	300	300		300
01-72-501225 Employee Bonus	878	878	910	910		910
01-72-501400 Overtime	1,000	500	1,000	1,000		1,000
01-72-501700 On Call Pay	300	0	300	300		300
01-72-502100 Payroll Taxes	5,545	4,626	5,305	5,305		5,305
01-72-502200 Retirement	7,249	4,075	6,932	6,932		6,932
01-72-502300 Employee Insurance	21,256	18,681	27,248	27,248		27,248
01-72-502400 Workers Compensation	3,648	4,688	5,000	5,000		5,000
SALARIES & BENEFITS EXPENSE	109,492	93,531	118,516	118,516		118,516
OPERATIONS EXPENSE						
01-72-503150 Medical	165	178	180	180		180
01-72-503170 Engineering	40,000	20,000	12,000	12,000		12,000
01-72-504000 Training/Travel & Per Diem	100	32	100	100		100
01-72-504100 Telephone/Communications	650	650	650	650		650
01-72-504200 Postage	50	10	25	25		25
01-72-504310 Utilities: Cherokee Park	250	457	425	425		425

01-72-504320	Utilities: Rec Complex	2,500	2,140	2,500	2,500		2,500
01-72-504325	Utilities: Ballfield Lights	1,600	1,350	1,600	1,600		1,600
01-72-504330	Utilities: Lake Lillian	6,000	5,684	6,000	6,000		6,000
01-72-504335	Utilities: Lake Lillian Community Center	6,000	6,000	6,000	6,000		6,000
01-72-504400	Equipment Rental	400	0	400	400		400
01-72-504510	Basic General Liability	2,300	2,038	2,050	2,050	Current	2,050
01-72-504520	Errors/Ommissions	1,050	891	900	900	Current	900
01-72-504570	Auto Insurance	1,650	1,645	1,675	1,675	Current	1,675
01-72-504590	Property Insurance	4,600	4,693	4,700	4,700	Current	4,700
01-72-504600	Repair & Maintenance	7,500	8,160	7,500	7,500		7,500
01-72-504622	Mntc MC - Sports Complex	50,000	50,000	50,000	50,000		50,000
01-72-504900	Other Expense	0	0	25	25		25
01-72-504920	Fees for Services	4,500	3,100	4,500	4,500		4,500
01-72-504960	Advertising	250	10	250	250		250
01-72-505000	Supplies & Equipment	15,000	11,200	10,000	10,000		10,000
01-72-505006	Chemical Supplies	4,500	2,000	2,500	2,500		2,500
01-72-505020	Uniform Expenses	750	750	850	850		850
01-72-505200	Gas & Oil	5,000	2,900	3,200	3,200		3,200
01-72-505210	Vehicle Maintenance	500	150	500	500		500
OPERATIONS EXPENSE		155,315	124,038	118,530	118,530		118,530
CAPITAL PROJECT EXPENSE							
01-72-506330	Improvements Lake Lillian	200,000	0	225,000	225,000	Restrooms-transfer in from CRA	225,000
01-72-506335	Improvements to Cherokee Park	500,000	0	225,000	225,000	Restrooms-transfer in from CRA	225,000
CAPITAL PROJECT EXPENSE		700,000	0	450,000	450,000		450,000
Total Dept 72 - Parks and Recreation		964,807	217,569	687,046	687,046	No change from July 28 Workshop	687,046
OTHER FIN-TRANS OUT EXPENSE							
01-81-509110	OFU-Transfers Out to CRA	0	130,896	154,076	154,076		154,076
01-81-519101	Other Financing-Transfers Out	130,896	0				
OTHER FIN-TRANS OUT EXPENSE		130,896	130,896	154,076	154,076		154,076
Total Dept 81 - Inter-Fund Group Transfers Out		130,896	130,896	154,076	154,076	No change from July 28 Workshop	154,076
TOTAL EXPENDITURES		10,019,451	7,686,816	9,150,169	8,956,172	Reduced budget from July 28 by $193,997	8,956,522
Fund 01 - General Fund:							
TOTAL REVENUES		10,019,451	8,877,720	8,826,450	8,927,685	Revenue's Increased by $101,235	8,945,685
TOTAL EXPENDITURES		10,019,451	7,686,816	9,150,169	8,956,172	Expenditure's Decreased by $193,997	8,956,522
NET OF REVENUES & EXPENDITURES		0	1,190,904	(323,719)	(28,487)		(10,837)
				176,000	176,000	2 Addl' Employees full year, Police Off, Street Crew Ldr	176,000
				88,000	88,000	2 Addl' Employees half year, Police Off, Street Crew Ld	88,000

2025-2026 BUDGET WORKSHEET

Submitted by : ***Marge Strausbaugh, Finance Director***

GL NUMBER	DESCRIPTION	2024-2025 ADOPTED BUDGET	*Estimated based current collection* 2024-2025 PROJECTED 9/30/2025	*Presented 7/28/2 Includes 3% COLA* **2025-2026 PROPOSED BUDGET**	*Presented 8/5/25 Includes 3% COLA* **2025-2026 PROPOSED BUDGET**	*Comments/Notes*	*Presented 8/5/25 Includes 3% COLA* **2025-2026 PROPOSED BUDGET**
Fund 04 - Water/Sewer Fund							
Revenues							
CHARGES FOR SERVICE REVENUE							
04-00-343310	Water Revenue	2,040,000	2,550,000	2,500,000	2,550,000	Increased with new homes & increased rates from this	2,550,000
04-00-343350	Water Meter Connections	135,000	123,102	124,000	124,000		124,000
04-00-343510	Sewer Revenue	2,085,428	2,517,000	2,490,000	2,510,000	Increased with new homes & increased rates from this	2,510,000
04-00-343515	Re-Use Water Revenue	2,200	12,853	8,000	10,652	Increased to current	10,652
04-00-343550	Sewer Connections	1,000	0	500	500		500
04-00-343555	Sewer Lateral Inspection Chg		18,000				18,000
04-00-343610	Fire Suppression Chrg		250				-
04-00-343611	New Connect	51,000	51,006	45,000	47,541	Increased to current	47,541
04-00-343613	Additional Late Charge-Non Pymt. Statu	80,000	110,300	100,000	110,000	Increased to current	110,000
04-00-343614	Late Penalty	60,000	80,000	75,000	79,000	Increased to current	79,000
04-00-343616	Reconnect/After Hrs	1,200	900	1,000	1,000		1,000
04-00-343650	State Treasury Revenue	400	400	400	400		400
CHARGES FOR SERVICE REVENUE		4,456,228	5,463,811	5,343,900	5,433,093	Increased revenue by **$89,193**	5,451,093
OTHER REVENUE							
04-00-360000	Other Revenue	10,000	8,600	10,000	10,000		10,000
04-00-360200	Other Revenue Insurance Reimburseme	18,000	18,000	10,000	15,000		15,000
04-00-361200	Interest Income	34,000	50,000	29,000	29,000		29,000
04-00-361230	Interest Income/Water Impact	27,000	35,000	15,000	15,000		15,000
04-00-361231	Interest Income/Water Impact Restrictic	(27,000)	(35,000)	(15,000)	(15,000)		(15,000)
04-00-361240	Interest Income/Sewer Impact	46,000	58,000	42,000	42,000		42,000
04-00-361241	Interest Income/Sewer Impact Restrictic	(46,000)	(58,000)	(42,000)	(42,000)		(42,000)
OTHER REVENUE		62,000	76,600	49,000	54,000		54,000
CASH BALANCE FWD REVENUE							
04-00-381500	Cash Balance Forward:General	209,022					
04-00-381525	Cash Balance Forward-Water Impact Fe	800,000		2,530,000	2,530,000	Offsets Improvements to Water Exp	2,530,000
04-00-381525	Cash Balance Forward-Water Impact Fees			15,000	15,000	Offsets Water Equipment	15,000
04-00-381530	Cash Balance Forward-Sewer Impact Fees			30,000	30,000	Offsets Water Equipment	30,000
04-00-381530	Cash Balance Forward-Sewer Impact Fe	2,000,000		1,750,000	1,750,000	Offsets Improvements to Sewer Exp	1,750,000
CASH BALANCE FWD REVENUE		3,009,022	0	4,325,000	4,325,000		4,325,000
IMPACT FEE REVENUE							

04-00-324210	Impact Fees-Water Residential	200,000	160,000	200,000.00	200,000.00		200,000.00
04-00-324211	Impact Fees-Water Resident-Restriction	(200,000)	(160,000)	(200,000.00)	(200,000.00)		(200,000.00)
04-00-324215	Impact Fees-Sewer Residential	500,000	472,000	500,000.00	500,000.00		500,000.00
04-00-324216	Impact Fees-Sewer-Resident Restriction	(500,000)	(472,000)	(500,000.00)	(500,000.00)		(500,000.00)
04-00-324220	Impact Fees-Water- Commercial		63,000			We will add commercial to final budget	60,000.00
04-00-324221	Impact Fees-Water- Commercial Restricted		(63,000)				(60,000.00)
04-00-324225	Impact Fees-Sewer- Commercial		165,000				165,000.00
04-00-324226	Impact Fees-Sewer- Commercial Restict	(500,000)	(165,000)				(165,000.00)
IMPACT FEE REVENUE		0	0	-	-		-
GRANT REVENUE							
04-00-335396	Grant-Vulnerativity Study	0		120,000	120,000	Ofsets Capital Expenses	120,000
	Grant reimbursements for projects		648,000				
04-00-335396	SRF Clean Water (Sewer) Construction	10,000,000	10,000,000	15,000,000	15,000,000	Ofsets Capital Expenses	15,000,000
GRANT REVENUE		10,000,000	10,648,000	15,120,000	15,120,000		15,120,000
TOTAL REVENUES		17,527,250	16,188,411	24,837,900	24,932,093	Increased revenue by **$89,193**	24,950,093

Fund 04 - Water/Sewer Fund

Expenditures				*Presented 7/28/2*	*Presented 8/5/25*		*Presented 8/5/25*
Dept 36 - Water/Sewer Department							
SALARIES & BENEFITS EXPENSE							
04-36-501200	Salaries	710,909	632,000	1,445,450	1,541,607	2 addl' employees & addl' % of finance employee costs	1,541,607
04-36-501203	Event Salaries	3,000	3,200	8,200	8,200	Includes salaries %-were former transfer in	8,200
04-36-501204	Salaries - Emergency Compensation	2,200	8,151	14,450	14,450	Includes salaries %-were former transfer in	14,450
04-36-501225	Employee Bonus	7,443	4,842	13,650	15,015	2 addl' employees & addl' % of finance employee costs	15,015
04-36-501400	Overtime	30,000	16,500	30,000	30,000	Includes salaries %-were former transfer in	30,000
04-36-501505	Incentive Pay-Bilengual	0		1,040	1,040	100% to WS	1,040
04-36-501700	On Call Pay	10,000	13,920	13,000	13,000	The flat pay for being available-on call	13,000
04-36-501750	Call-back-pay		21,000			Call back is the hours worked for on call people	21,000
04-36-502100	Payroll Taxes	61,956	50,200	110,554	117,932	2 addl' employees & addl' % of finance employee costs	117,932
04-36-502200	Retirement	75,618	61,000	144,515	154,161	Includes salaries %-were former transfer in	154,161
04-36-502300	Employee Insurance	180,858	145,000	457,858	598,377	Includes salaries %-were former transfer in	598,377
04-36-502400	Workers Compensation	26,322	40,000	39,588	39,588		39,588
SALARIES & BENEFITS EXPENSE		1,108,306	995,813	2,278,305	2,533,370	Increased revenue by **$255,065**	2,554,370
						Covers 2 additional employees, addl' percentage of finance	
OPERATIONS EXPENSE							
04-36-503005	Legislative/Professional Services	36,000	36,000	38,000	38,000	Includes 50% that were former transfer in	36,000
04-36-503010	Grant Administration/Fee Studies	20,000	3,000	20,000	20,000	Includes 50% that were former transfer in	20,000
04-36-503100	Legal Services			45,000	45,000	Includes 50% that were former transfer in	45,000
04-36-503105	UB Billing Mail Service	15,000	13,706	10,000	10,000	Includes 50% that were former transfer in	10,000
04-36-503110	Ordinance Codification			4,500	4,500	Includes 50% that were former transfer in	4,500
04-36-503125	Computer Software			2,500	2,500	Includes 50% that were former transfer in	2,500

04-36-503150	Medical	500	491	650	650	Includes 50% that were former transfer in	650
04-36-503170	Architect/Engineering	10,000	16,000	10,000	10,000	Includes 50% that were former transfer in	10,000
04-36-503200	Accounting Services			40,000	40,000	Includes 50% that were former transfer in	40,000
04-36-503425	Records Storage	400	400	850	850	Includes 50% that were former transfer in	850
04-36-503430	Equipment & Software Maintenance			186,104	178,204	Reduced from GF reductions	178,204
04-36-503453	Utility Testing	42,000	49,000	49,600	49,600	Includes 50% that were former transfer in	49,600
04-36-503454	Utility Permits	3,000	0	2,000	2,000	Includes 50% that were former transfer in	2,000
04-36-503460	Railroad Fees	2,500	2,000	2,500	2,500	Includes 50% that were former transfer in	2,500
04-36-504000	Training/Travel & Per Diem	2,500	11,228	22,000	16,400	Reduced from GF reductions	16,400
04-36-504025	Educational Reimbursement				3,125	Increased from GF now being split	3,125
04-36-504100	Telephone/Communications	25,700	24,400	31,600	31,600	Includes 50% that were former transfer in	31,600
04-36-504200	Postage	17,250	2,000	5,600	5,600	Includes 50% that were former transfer in	5,600
04-36-504300	Utility Services	270,000	269,000	285,300	285,300	Includes 50% that were former transfer in	285,300
04-36-504400	Equipment Rental	6,000	3,500	4,550	4,550	Includes 50% that were former transfer in	4,550
04-36-504500	Insurance Claim Expense		6,069				
04-36-504510	Basic General Liability	39,000	38,034	38,100	38,100	Includes 50% that were former transfer in	38,100
04-36-504520	Errors/Ommissions	7,700	6,901	49,650	49,650	Includes 50% that were former transfer in	49,650
04-36-504570	Auto Insurance	17,000	12,722	24,050	20,050	Includes 50% that were former transfer in	20,050
04-36-504590	Property Insurance	165,000	170,801	182,410	182,410	Includes 50% that were former transfer in	182,410
04-36-504600	Repair & Maintenance	300,000	195,000	354,950	352,561	Reduced from looking at current	352,561
04-36-504616	Sludge Hauling	28,000	69,000	30,000	30,000	Increased until centrifuge was fixed	30,000
04-36-504624	Meters	55,000	20,000	40,000	40,000	Includes 50% that were former transfer in	40,000
04-36-504900	Other Expense	0		1,050	1,050	Includes 50% that were former transfer in	1,050
04-36-504905	Hurricane Supplies	500		500	500	Includes 50% that were former transfer in	500
04-36-504915	Bad Debt Expense	21,000	17,022	21,000	21,000	Was just under 21000 this year in July	21,000
04-36-504920	Fees for Services	20,000	43,000	44,100	44,100	Includes 50% that were former transfer in	44,100
04-36-504925	Over/Short Expense Account	50	(12)	100	100	Includes 50% that were former transfer in	100
04-36-504960	Advertising	350	662	2,350	2,350	Includes 50% that were former transfer in	2,350
04-36-504970	Bank Fees	1,200	1,200	1,200	2,858	Increased fees due to increased funds in bank	2,858
04-36-504980	Misc Expense/Bank Reconciliations	2,000	2,000	2,000	2,000	Includes 50% that were former transfer in	2,000
04-36-505000	Supplies & Equipment	46,000	69,000	65,100	69,110	Increased in looking at current and splits	69,110
04-36-505006	Chemical Supplies	111,077	160,000	167,000	167,000	Includes 50% that were former transfer in	167,000
04-36-505020	Uniform Expenses	7,000	5,000	5,200	5,200	Includes 50% that were former transfer in	5,200
04-36-505200	Gas & Oil	36,000	28,000	23,350	23,350	Includes 50% that were former transfer in	23,350
04-36-505210	Vehicle Maintenance	20,000	23,000	15,350	15,350	Includes 50% that were former transfer in	15,350
04-36-505400	Membership Books & Dues	1,800	1,258	7,700	7,700	Includes 50% that were former transfer in	7,700
OPERATIONS EXPENSE		1,329,527	1,299,382	1,835,914	1,824,818	Reduced budget from July 28 by $7,096	1,822,818
DEBT EXPENSE							
04-36-507175	SLR Principal-WWTF	107,931.00	107,931	109,931	109,931	Set by debt tables	109,931
04-36-507184	SLR Principal-441 Extension (ARRA)	5,877.00	5,877	6,029	6,029	Set by debt tables	6,029
04-36-507185	SLR Principal-441 Extension (ARRA/Com	30,674.00	30,674	31,480	31,480	Set by debt tables	31,480
04-36-507186	SLR-Principle Meters	15,945.00	15,945	16,063	16,063	Set by debt tables	16,063

04-36-507187	SLR Principal-Clean Water (Sewer) Design			13,420	13,420	Set by debt tables	13,420
04-36-507195	SLR-Principle-WTP 3-Drinking Water			141,559	141,559	Set by debt tables	141,559
04-36-507275	SLR Interest-WWTF	31,000.00	31,000.00	28,999	28,999	Set by debt tables	28,999
04-36-507284	SLR Interest-441 Extension (ARRA)	1,017.00	1,017.00	865	865	Set by debt tables	865
04-36-507285	SLR Interest-441 Extension (ARRA/Comp	5,396.00	5,396.00	4,590	4,590	Set by debt tables	4,590
04-36-507287	SLR Interest-Clean Water (Sewer) Design			-	-	Set by debt tables	-
04-36-507295	SLR Interest-WTP 3-Drinking Water			21,390	21,390	Set by debt tables	21,390
04-36-507286	SLR Interest-Meters	1,835.00	1,835.00	1,711	1,711	Set by debt tables	1,711
DEBT EXPENSE		199,675.00	199,675.00	376,037	376,037		376,037
CAPITAL OUTLAY EXPENSE							
04-36-506400	Capital Outlay	0.00	82.00				
04-36-506405	Capital Outlay-Equipment			36,000	36,000	IT 50%	36,000
04-36-506405	Capital Outlay-Equipment	0.00	0.00	45,000	45,000	Water Valve & Backflow Spruce Crk	45,000
CAPITAL OUTLAY EXPENSE		0.00	82,000.00	81,000	81,000		81,000
CAPITAL PROJECT EXPENSE							
04-36-506318	Improvements to the Water System	800,000.00	39,125.00	2,530,000	2,530,000		2,530,000
04-36-506327	Sewer Lift Station Upgrades	0.00	186,200.00				
04-36-506333	Capital-Improvement Projects		140,585.00				
04-36-506340	Improvements to Sewer System	2,000,000.00	234,416.00	1,750,000	1,750,000		1,750,000
04-36-506340	Improvements-Sewer System			120,000	120,000		120,000
04-36-506540	CIP- SRF WTP 3 Drinking Water Project	0.00	46,711.00				
04-36-506561	SRF-Sewer Expansion-Construction	10,000,000.00	10,000,000.00	15,000,000	15,000,000	Project est completed in 2026 budget	15,000,000
CAPITAL PROJECT EXPENSE		12,800,000.00	10,647,037.00	19,400,000	19,400,000	Projects increase the budget	19,400,000
Dept 81 - Inter-Fund Group Transfers Out							
OTHER FIN-TRANS OUT EXPENSE							
04-81-509102	Transfers Out-	2,089,742.00	2,089,742.00	716,868	716,868	former amount-operations GF split%	716,868
OTHER FIN-TRANS OUT EXPENSE		2,089,742.00	2,089,742.00	716,868	716,868		716,868
TOTAL EXPENDITURES		17,527,250.00	15,313,649.00	24,688,124	24,932,093	Increased expenditures by **$243,969**	24,951,093
						2 additional employees and higher cost for Finance due to elimination of position in GF	
Fund 04 - Water/Sewer Fund:							
TOTAL REVENUES		17,527,250.00	16,188,411.00	24,837,900	24,932,093	Increased revenue by **$89,193**	24,950,093
TOTAL EXPENDITURES		17,527,250.00	15,313,649.00	24,688,124	24,932,093	Increased expenditures by **$243,969**	24,951,093
NET OF REVENUES & EXPENDITURES		0.00	874,762.00	149,776	-	W/S Balanced with additional revenue to cover adjuste expenditures	(1,000)

2025-2026 BUDGET WORKSHEET

Submitted by : ***Marge Strausbaugh, Finance Director***

GL NUMBER DESCRIPTION	2024-2025 ADOPTED BUDGET	*Estimated based current collection* 2024-2025 PROJECTED 9/30/2025	*Presented 7/28/2 Includes 3% COLA* **2025-2026 PROPOSED BUDGET**	*Presented 8/5/25 Includes 3% COLA* **2025-2026 PROPOSED BUDGET**	*Comments/Notes*	*Presented 8/5/25 Includes 3% COLA* **2025-2026 PROPOSED BUDGET**
Fund 10 - Recreation Impact Fees						
Revenues						
OTHER REVENUE						
10-00-361200 Interest Income	2,500.00	2,500	1,950	1,950		1,950
OTHER REVENUE	2,500.00	2,500	1,950	1,950		1,950
CASH BALANCE FWD REVENUE						
10-00-381505 Cash Balance Forward-Genl Restricted	97,500.00	97,500	-	-		-
CASH BALANCE FWD REVENUE	97,500.00	97,500	-	-		-
IMPACT FEE REVENUE						
10-00-324610 Impact Fees-Recreation	200,000.00	200,000	50,000	50,000		50,000
IMPACT FEE REVENUE	200,000.00	200,000	50,000	50,000		50,000
TOTAL REVENUES	300,000.00	300,000	51,950	51,950		51,950
Expenditures						
Dept 81 - Inter-Fund Group Transfers Out						
OTHER FIN-TRANS OUT EXPENSE						
10-81-509102 Transfers Out-	300,000.00	20,000	-	-		-
OTHER FIN-TRANS OUT EXPENSE	300,000.00	20,000	-	-		-
RESERVED FOR FUTURE USES						
10-81-509000 Reserve for future uses			51,950	51,950		51,950
RESERVED FOR FUTURE USES			51,950	51,950		51,950
TOTAL EXPENDITURES	300,000.00	20,000	51,950	51,950		51,950
Fund 10 - Recreation Impact Fees:						
TOTAL REVENUES	300,000.00	300,000	51,950	51,950		51,950
TOTAL EXPENDITURES	300,000.00	20,000	51,950	51,950		51,950
NET OF REVENUES & EXPENDITURES	0.00	280,000	-	-	No change from July 28 Workshop	-

2025-2026 BUDGET WORKSHEET

Submitted by : ***Marge Strausbaugh, Finance Director***

GL NUMBER	DESCRIPTION	2024-2025 ADOPTED BUDGET	*Estimated based current collection* 2024-2025 PROJECTED 9/30/2025	*Presented 7/28/2 Includes 3% COLA* **2025-2026 PROPOSED BUDGET**	*Presented 8/5/25 Includes 3% COLA* **2025-2026 PROPOSED BUDGET**	*Comments/Notes*	*Presented 8/5/25 Includes 3% COLA* **2025-2026 PROPOSED BUDGET**
Fund 15 - Police Impact Fund							
Revenues				*Presented 7/28/2*	*Presented 8/5/25*		*Presented 8/5/25*
OTHER REVENUE							
15-00-361200	Interest Income	1,100.00	1,100	1,000	1,000		1,000
OTHER REVENUE		1,100.00	1,100	1,000	1,000		1,000
IMPACT FEE REVENUE							
15-00-324110	Impact Fees-Public Safety Residential	60,000.00	60,000	15,000	15,000		15,000
15-00-324120	Impact Fees-Public Safety Commercial	10,000.00	10,000	20,000	20,000		20,000
IMPACT FEE REVENUE		70,000.00	70,000	35,000	35,000		35,000
TOTAL REVENUES		71,100.00	71,100	36,000	36,000		36,000
Expenditures							
Dept 81 - Inter-Fund Group Transfers Out							
RESERVE FOR FUTURE USE EXPENSE							
15-81-509000	Reserve for future uses	71,100.00	71,100	36,000	36,000		36,000
RESERVE FOR FUTURE USE EXPENSE		71,100.00	71,100	36,000	36,000		36,000
TOTAL EXPENDITURES		71,100.00	71,100	36,000	36,000		36,000
Fund 15 - Police Impact Fund:							
TOTAL REVENUES		71,100.00	71,100	36,000	36,000		36,000
TOTAL EXPENDITURES		71,100.00	71,100	36,000	36,000		36,000
NET OF REVENUES & EXPENDITURES		0.00	0	-	-	No change from July 28 Workshop	-

2025-2026 BUDGET WORKSHEET

Submitted by : ***Marge Strausbaugh, Finance Director***

GL NUMBER	DESCRIPTION	2024-2025 ADOPTED BUDGET	*Estimated based current collection* 2024-2025 PROJECTED 9/30/2025	*Presented 7/28/2 Includes 3% COLA* **2025-2026 PROPOSED BUDGET**	*Presented 8/5/25 Includes 3% COLA* **2025-2026 PROPOSED BUDGET**	*Comments/Notes*	*Presented 8/5/25 Includes 3% COLA* **2025-2026 PROPOSED BUDGET**
Fund 60 - CRA Fund							
Revenues				*Presented 7/28/2*	*Presented 8/5/25*		*Presented 8/5/25*
TAX REVENUE							
60-00-311000	Property Tax	112,309.00	112,309	132,197	132,197	County's portion of TIFF due	132,197
TAX REVENUE		112,309.00	112,309	132,197	132,197		132,197
OTHER REVENUE							
60-00-361200	Interest Income	3,000.00	3,000	2,500	2,500		2,500
OTHER REVENUE		3,000.00	3,000	2,500	2,500		2,500
CASH BALANCE FWD REVENUE							
60-00-381505	Cash Balance Forward-Genl Restricted	198,970.00	198,970	227,402	227,402		227,402
CASH BALANCE FWD REVENUE		198,970.00	198,970	227,402	227,402		227,402
OTHER FIN-TRANS IN REVENUE							
60-00-399100	Transfers In from other Funds	130,896.00	130,896	154,076	154,076	City's portion of TIFF due	154,076
OTHER FIN-TRANS IN REVENUE		130,896.00	130,896	154,076	154,076		154,076
TOTAL REVENUES		445,175.00	445,175	516,175	516,175		516,175
Expenditures							
OPERATIONS EXPENSE							
60-13-503200	Accounting Services	5,000.00	5,000	6,000	6,000		6,000
OPERATIONS EXPENSE		5,000.00	5,000	6,000	6,000		6,000
OPERATIONS EXPENSE							
60-15-503000	CRA Expenses	175.00	175	175	175	Move 6000 up	175
OPERATIONS EXPENSE		175.00	175	175	175		175
Dept 81 - Inter-Fund Group Transfers Out							
OTHER FIN-TRANS OUT EXPENSE							
60-81-509101	Other Financing-Transfers out	440,000.00	440,000	510,000	510,000		510,000
OTHER FIN-TRANS OUT EXPENSE		440,000.00	440,000	510,000	510,000		510,000
TOTAL EXPENDITURES		445,175.00	445,175	516,175	516,175		516,175

Fund 60 - CRA Fund:						
TOTAL REVENUES	445,175.00	445,175	516,175	516,175		516,175
TOTAL EXPENDITURES	445,175.00	445,175	516,175	516,175		516,175
NET OF REVENUES & EXPENDITURES	0.00	0	(0)	(0)	No change from July 28 Workshop	(0)
CRA transfer in for 2 Restroom	450,000					
CRA transfer in for Christmas Lights Lake Lillian	60,000					
	510,000					
TOTAL REVENUES - ALL FUNDS	28,362,976.00	25,882,406	34,268,475	34,463,903	Revenue's Increased by $195,428	34,499,903
TOTAL EXPENDITURES - ALL FUNDS	28,362,976.00	23,536,740	34,442,418	34,492,390	Expenditure's Increased by $49,972	34,511,740
NET OF REVENUES & EXPENDITURES	0.00		(173,943)	(28,488)	Revenues over Expenditures Decreased by ($145,456)	(11,838)

Budgets are all done with a 3% COLA

The values of the three different COLA options are below

3%		
	GF	74,000
	WS	45,000
2%		
	GF	51,000
	WS	30,000
3% 2%, 1%		
	GF	49,000
	WS	31,000

The budgets above all have the 3% COLA included in their totals

3%	awarded to	employees with 50,000 and below for their annual salary
2%	awarded to	employees with 50,001 to 100,000 for their annual salary
3% 2%, 1%	awarded to	employees with 100,001 and above for their annual salary

64 funded positions plus 2 utility positions next year.

Department	JOB TITLE	Status
12-ADMIN	HR RM ADMIN ASST	
12-ADMIN	EVENTS & PROMOTIONS MANAGER	
12-ADMIN	HR/RM MANAGER	
12-ADMIN	CITY CLERK	
12-ADMIN	CITY ADMINISTRATOR	
13-FINANCE	CUSTOMER SERVICE SPECIALIST	
13-FINANCE	CUSTOMER SERVICE SPECIALIST	VACANT
13-FINANCE	ACCOUNTING TECHNICIAN 1	
13-FINANCE	ACCOUNTING TECHNICIAN 1	VACANT/NOT FUNDED
13-FINANCE	ACCOUNTING TECHNICIAN II	
13-FINANCE	UB ACCOUNTING MANAGER	
13-FINANCE	ACCOUNTANT III	
13-FINANCE	DEPUTY FINANCE DIRECTOR	
13-FINANCE	FINANCE DIRECTOR	
15-DS	DEV SERV SPECIALIST I	
15-DS	ZONING & CODE COMPLNC SPEC I	
15-DS	PLNG & ZONING CODE ENF. SPEC I	
15-DS	BLDG & PLANNING SPECIALIST 1	
15-DS	DEVELOPMENT SERVICES DIRECTOR	
19-IT	INFORMATION TECHNOLOGY DIRECTOR	
19-IT	TECHNOLOGY SUPPORT SPECIALIST I	
21-PD	SCHOOL CROSSING GUARD	
21-PD	RECORDS DATA SPECIALIST	
21-PD	EXECUTIVE ASST TO POLICE CHIEF	
21-PD	POLICE OFFICER	VACANT
21-PD	POLICE OFFICER	VACANT
21-PD	POLICE OFFICER	
21-PD	POLICE OFFICER FIRST CLASS	
21-PD	POLICE OFFICER FIRST CLASS	
21-PD	POLICE OFF FIRST CLASS	
21-PD	POLICE CORPORAL	
21-PD	POLICE CORPORAL	
21-PD	POLICE CORPORAL	
21-PD	POLICE CORPORAL	
21-PD	POLICE SERGEANT	
21-PD	POLICE SERGEANT	
21-PD	POLICE LT	
21-PD	DEPUTY CHIEF EFF 06/03/2025	RETIRING
21-PD	CHIEF OF POLICE	
41-STREET	CUSTODIAN/JANITOR	
41-STREET	MAINTEN TECHNICIAN 1 - STREETS	VACANT
41-STREET	MAINTEN TECHNICIAN 1 - STREETS	VACANT
41-STREET	MAINTEN TECHNICIAN 1 - STREETS	
41-STREET	MAINTEN TECHNICIAN 1 - STREETS	
72-PR	PARKS SERVICES TECHNICIAN	
41-STREET	FACILITIES MAINTENANCE TECH	
36-WS	W/S UTILITY SERVICE TECH 1	
36-WS	W/S UTILITY SERVICE TECH 1	
36-WS	W/S UTILITY SERVICE TECH 1	
36-WS	MAINTENANCE/INVENTORY TECH	
36-WS	W/S UTILITY SERVICE TECH II	
36-WS	PLANT OPERATOR	
36-WS	PW EXECUTIVE ASSISTANT	
36-WS	UTILITY CREW LEADER	VACANT
36-WS	CHIEF PLANT OPERATOR	
36-WS	CROSS CONNECTION/GT COORDINATOR	
36-WS	GIS MAPPING & ASSET SPECIALIST	
36-WS	PW FIELD OPERATIONS MANAGER	
36-WS	PUBLIC WORKS DIRECTOR	
99-COMM	COMMISSIONER	
99-COMM	COMMISSIONER	
99-COMM	COMMISSIONER	
99-COMM	COMMISSIONER	
99-COMM	MAYOR	

Budget Dept	Name	7/28/2025 Department Percentage	8/5/2025 Department Percentage
General Fund			
99-COM	CHRISTINE DOBKOWSKI	50%	50%
99-COM	MICHAEL GOLDMAN	50%	50%
99-COM	ROBERT SMITH, JR.	50%	50%
99-COM	RONALD LIVSEY	50%	50%
99-COM	RAYMOND DWYER	50%	50%
Executive/Administrative Department			
Admin	BOWNE, DAWN	50%	50%
Admin	MERRITT, LEZLI	50%	50%
Admin	MOODY, MARIAH E	50%	50%
Admin	PITTSLEY, ANGILIA F.	50%	50%
Admin	VASS, ROBERT	75%	75%
W/S	SOMARRIBA, HENRY	15%	15%
P/W	WILLIAMS, BELINDA	15%	15%
Finance Department			
Finance	ALVAREZ, HECTOR	10%	5%
Finance	Vacant-Customer Svc	10%	5%
Finance	Accounting Tech-Suspended	10%	
Finance	SEE, LETICIA	10%	10%
Finance	COOPER, JACKLYN	50%	40%
Finance	WILLIAMS, ANGELA	30%	10%
Finance	MORSE, DONNA	50%	40%
Finance	STRAUSBAUGH, MARGE	50%	40%
Finance	TOMPKINS, JACK	50%	10%
Finance	SOMARRIBA, HENRY	15%	15%
Finance	WILLIAMS, BELINDA	15%	15%

Development Services Department

Dev. Svc	Vacant-Code Enf.	100%	100%
Dev. Svc	CHANCEY, SHAWNA S.	100%	100%
Dev. Svc	EARWOOD, NICOLE E	100%	100%
Dev. Svc	O'NEILL, KELLEY L	100%	100%
Dev. Svc	SUSTERKA, REBECCA L	100%	100%
Dev. Svc	KUKITZ, THOMAS	40%	40%

Information Technology Department

IT	HARVEY,MATTHEW	50%	50%
IT	TOWNE, KEVIN B	50%	50%

Law Enforcement Department

PD	PITTSLEY, MICHELE HARRIS	100%	100%
PD	SMITH, LISA R	100%	100%
PD	WAITE, ROBIN	100%	100%
PD	BRYAN, LAWRENCE M.	100%	100%
PD	BUTCHER, JONATHAN	100%	100%
PD	DRIGGERS, BRANDON	100%	100%
PD	EAGLEN, LIVIU	100%	100%
PD	ECKERT, HUNTER	100%	100%
PD	ESQUIVEL, CHRISTINA	100%	100%
PD	HARRINGTON, ALEX	100%	100%
PD	HELSER-BROWN, TRENT	100%	100%
PD	HOLLAND, TERRY M	100%	100%
PD	HORTON, CHARLES	100%	100%
PD	HUNT, COY	100%	100%
PD	MILEY, MICHAEL C	100%	100%
PD	ORTEGA, JUAN L	100%	100%
PD	RODRIGUEZ, CHRISTOPHER	100%	100%

PD	TYLER, SEAN	100%	100%
PD	SOMARRIBA, HENRY	30%	30%
PD	WILLIAMS, BELINDA	30%	30%

Street Department

Streets	DERY, WILLIAM	100%	100%
Streets	BREIVOGEL, STEVEN	100%	100%
Streets	RIGALDO, ADAM	100%	100%
Streets	VACANT	100%	100%
Streets	MILLER, ERIC	50%	50%
Streets	TITTERINGTON, LYLE R	25%	25%
Streets	DICK, SAGE	25%	25%
Streets	CARUTHERS, CLAYTON	25%	25%
Streets	KUKITZ, THOMAS	20%	20%
Streets	SOMARRIBA, HENRY	5%	5%
Streets	WILLIAMS, BELINDA J	5%	5%

Parks and Recreation

P/R	DAVID SHEARIN	100%	100%
P/R	TITTERINGTON, LYLE R	5%	5%
P/R	DICK, SAGE	5%	5%
P/R	CARUTHERS, CLAYTON	5%	5%
P/R	MILLER, ERIC	15%	15%
P/R	SOMARRIBA, HENRY	5%	5%
P/R	WILLIAMS, BELINDA	5%	5%

Water/Sewer Department

W/S	DICK, SAGE	70%	70%
W/S	DYCHES, RICHARD T.	100%	100%
W/S	EVERETT, RONALD	100%	100%
W/S	MILLER, ERIC	35%	35%

W/S	CARUTHERS, CLAYTON	70%	70%
W/S	GARY, LAURA	100%	100%
W/S	Vacant Utility Crew Ldr	100%	100%
W/S	Vacant-WS Field Tech	100%	100%
W/S	Vacant-WS Field Tech	100%	100%
W/S	Vacant-WS Field Tech	100%	100%
W/S	PACK, JOSHUA	100%	100%
W/S	POWELL, TODD W	100%	100%
W/S	HOUSTON, FISHER	100%	100%
W/S	SOMARRIBA, HENRY	30%	30%
W/S	WILLIAMS, BELINDA J	30%	30%
W/S	KUKITZ, THOMAS	40%	40%
W/S	TITTERINGTON, LYLE R	70%	70%
W/S	CHRISTINE DOBKOWSKI	50%	50%
W/S	MICHAEL GOLDMAN	50%	50%
W/S	ROBERT SMITH, JR.	50%	50%
W/S	RONALD LIVSEY	50%	50%
W/S	RAYMOND DWYER	50%	50%
W/S	BOWNE, DAWN	50%	50%
W/S	MERRITT, LEZLI	50%	50%
W/S	MOODY, MARIAH E	50%	50%
W/S	PITTSLEY, ANGILIA F.	50%	50%
W/S	VASS, ROBERT	25%	25%
W/S	ALVAREZ, HECTOR	90%	95%
W/S	Vacant-Customer Svc	90%	95%
W/S	Accounting Tech-Suspended	90%	0%
W/S	SEE, LETICIA	90%	90%
W/S	COOPER, JACKLYN	50%	60%
W/S	WILLIAMS, ANGELA	70%	90%
W/S	MORSE, DONNA	50%	60%
W/S	STRAUSBAUGH, MARGE	50%	60%
W/S	TOMPKINS, JACK	50%	90%
W/S	HARVEY,MATTHEW	50%	50%
W/S	TOWNE, KEVIN B	50%	50%

General Fund

Finance Department

Finance	ALVAREZ, HECTOR	10%	5%
Finance	Vacant-Customer Svc	10%	5%
Finance	Accounting Tech-Suspended	10%	0%
Finance	SEE, LETICIA	10%	10%
Finance	COOPER, JACKLYN	50%	40%
Finance	WILLIAMS, ANGELA	30%	10%
Finance	MORSE, DONNA	50%	40%
Finance	STRAUSBAUGH, MARGE	50%	40%
Finance	TOMPKINS, JACK	50%	10%

Water Sewer

W/S	ALVAREZ, HECTOR	90%	95%
W/S	Vacant-Customer Svc	90%	95%

W/S	Accounting Tech-Suspended	90%	0%
W/S	SEE, LETICIA	90%	90%
W/S	COOPER, JACKLYN	50%	60%
W/S	WILLIAMS, ANGELA	70%	90%
W/S	MORSE, DONNA	50%	60%
W/S	STRAUSBAUGH, MARGE	50%	60%
W/S	TOMPKINS, JACK	50%	90%