

# General Fund Revenue

	5.99 FY 23/24 Budget	5.75 FY 24/25 Budget	FY 25 YTD 7-31-25	Gross Taxable Value FY 25/26 Proposed @ 5.2500%	Inc/(Dec)	% Inc/Dec
Ad Valorem Taxes @ 5.7500 mills	\$3,678,312	\$4,241,271	\$4,115,614	4,560,541	319,270.00	7.53%
Local Option Gas Tax <sup>1</sup>	80,000	180,000	47,930	66,462	(113,537.66)	-63.08%
Electric Franchise Fee	104,520	170,000	142,671	178,054	8,053.82	4.74%
Natural Gas Franchise Fee	8,060	3,000	3,330	4,618	1,617.82	53.93%
Electric Utility Tax <sup>2</sup>	18,616	18,000	19,463	24,290	6,289.74	34.94%
Water Utility Tax <sup>2</sup>	70,200	75,000	71,623	89,386	14,386.03	19.18%
Natural Gas Utility Tax <sup>2</sup>	8,580	11,000	18,280	22,813	11,813.23	107.39%
SOF - Communications Serv Tax	26,780	25,000	20,874	28,945	3,944.59	15.78%
Occupational Licenses	2,600	1,300	3,383	4,691	3,391.44	260.88%
Boat Ramp Permits <sup>3</sup>	31,200	60,000	59,523	74,285	14,284.70	23.81%
Boat Wash Fees <sup>3</sup>		0	1,063	1,327	1,326.62	100.00%
Special Events Permits	1,040	500	175	243	(257.33)	-51.47%
Beach Vending		0	238	329	329.33	100.00%
Building Permits	202,800	100,000	81,334	101,505	1,505.09	1.51%
Golf Cart Permits	5,000	5,000	5,175	6,458	1,458.40	29.17%
Sidewalk Fees			2,500	3,467	3,466.67	100.00%
<b>Grants</b>	<b>576,450</b>	<b>1,667,200</b>		<b>5,918,131</b>	<b>4,250,931.00</b>	<b>254.97%</b>
986,831 Boat Ramp Expan FWC						
308,364 Pedest Bridge State Appr						
30,000 Dune Walkovers Coastal Alliance						
7,500 Parks Support CDC						
13,500 Canal Support CDC						
5,000 Beach Cleaning Support CDC						
1,200 Fire Grant						
280,000 Parker Pk Amphitheater GF						
4,750 Foam Fire Ext 50% VFA grant						
4,750 TIPS						
10,000 America the Beautiful grant						
4,267,436 Jetty FEMA						
State Revenue Sharing SOF	27,500	32,836	35,037	48,585	15,749.69	47.97%
Mobile Home License Tax	780	265	250	347	81.83	30.88%
SOF Alcohol License	10,400	10,400	3,043	4,220	(6,180.00)	-59.42%
SOF Discretionary Tax	0	0	0	0		
SOF Half Cent Sales Tax	88,400	88,000	72,140	100,034	12,034.44	13.68%
HalfCent Infrastructure Surtax <sup>9</sup>	78,000	80,000	94,630	131,220	51,219.91	64.02%
FDOT Service Contract	12,854	12,860	37,408	51,872	39,012.27	303.36%
MSTU Funds	35,714	59,659	54,687	117,826	58,167.00	97.50%
Parks & Rec Impact Fees <sup>4</sup>	30,000	57,000	45,900	57,283	283.20	0.50%
Fire/ESU Impact Fees <sup>5</sup>		13,000	10,302	12,857	(143.10)	-1.10%
Police Impact Fees <sup>6</sup>		7,000	5,253	6,556	(444.26)	-6.35%
Court Fines-LEE <sup>7</sup>	1,560	2,400	1,785	2,476	75.64	3.15%
Code Enforcement Fines	11,700	1,500	8,500	10,608	9,108.00	607.20%
Interest	205,000	190,000	292,968	406,249	216,248.88	113.82%
CDC - Building Rent	3,380	3,380	3,000	3,000	(380.00)	-11.24%
Verizon Tower Rental	37,440	38,500	34,125	42,588	4,087.84	10.62%

## General Fund Revenue

	5.99 FY 23/24 Budget	5.75 FY 24/25 Budget	FY 25 YTD 7-31-25	Gross Taxable Value FY 25/26 Proposed @ 5.2500%	Inc/(Dec)	% Inc/Dec
Dockage Fees <sup>8</sup>	88,400	70,000	60,245	75,185	5,185.16	7.41%
Sale of Surplus Property	10,400	25,000	328	454	(24,545.52)	-98.18%
Donations (Regular)	0		1,987	0		0.00%
Miscellaneous	0	10,000	15,183	15,000	5,000.00	50.00%
Refund of PY Expense						
Other Transfers		1,000,000		1,193,470	193,470.00	19.35%
800,000 Boat Ramp Repair canal 600/BL 200						
300,000 Paving Projects Infrastructure Fund						
93,470 Boat Ramp Expansion 46,735 from BL and 46,735 Canal						
Prior Year Revenue	12,750	318,000			(318,000.00)	-100.00%
Prior Year Capital Cost Surplus				468,000	468,000.00	100.00%
Current Year Surpluss				(7,207)	(7,207.00)	-100.00%
Transfer In - Paving & Maint	95,000	0		0		
Transfers - Building Permits	151,071			0		
Revenue Sub-Total	\$5,714,507	\$8,577,071	\$5,369,948	13,826,168	5,249,097.47	61.20%

# City Council Expense

	FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
<b>Personnel Costs</b>						
Salaries	\$46,800	\$46,800	\$ 42,900	\$46,800	\$0	0%
Mayor - \$13,200						
Council - \$8,400 x 4						
Taxes	3,580	3,580	3,940	3,580	\$0	0%
Retirement	4,375	4,929	4,461	4,584	-\$345	-7%
Health Supplement	0	0				
Workers Compensation	1,641	1,969	880	1,031	-\$938	-48%
<b>Total Personnel Costs</b>	<b>56,396</b>	<b>57,278</b>	<b>52,181</b>	<b>55,995</b>	<b>-1,283</b>	<b>-2%</b>
<b>Operating Costs</b>						
Travel	5,000	2,500	0	1,500	-1,000	-40%
Insurance		0	3,621	5,310	5,310	
Office Supplies	100	1,000	205	500	-500	-50%
Uniforms	500	500	305	500	0	0%
Memberships & Training	2,000	1,500	682	4,000	2,500	167%
<b>Total Operating Costs</b>	<b>7,600</b>	<b>5,500</b>	<b>4,812</b>	<b>11,810</b>	<b>6,310</b>	<b>115%</b>
<b>Total Council Expense</b>	<b>\$63,996</b>	<b>\$62,778</b>	<b>\$56,993</b>	<b>\$67,805</b>	<b>\$5,027</b>	<b>8%</b>

# City Administrator Expense

	FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
<b>Personnel Costs</b>						
Salaries	\$82,059	\$100,347	\$80,639	\$106,288	\$5,941	6%
City Adm - 70% - \$87,500.00						
Ex Asst - 25% - \$12,847.38						
City Adm - 70% - \$91,000.00						
Ex Asst - 25% - \$15,288.00						
Overtime	520	520	377	520		0%
Taxes	6,317	7,677	5,678	5,165	-\$2,511	-33%
Retirement	21,779	31,956	25,275	21,710	-\$10,246	-32%
Health Insurance	22,796	16,795	16,702	4,909	-\$11,886	-71%
Workmans Compensation	2,830	3,396	122	143	-\$3,253	-96%
<b>Total Personnel Costs</b>	<b>136,300</b>	<b>160,691</b>	<b>128,793</b>	<b>138,736</b>	<b>-21,955</b>	<b>-14%</b>
<b>Operating Costs</b>						
Travel & Per Diem	12,000	6,000	6,500	3,000	-3,000	-50%
Communications/Freight	500	500	18	500	0	0%
Insurance	3,976	4,255	7,700	11,294	7,039	165%
Repairs & Maintenance	400	0	0	0	0	0%
Office Supplies	500	500	107	500	0	0%
<b>Operating Supplies</b>		<b>0</b>	<b>41</b>	<b>100</b>	<b>100</b>	<b>0%</b>
Uniforms	250	250	260	250	0	0%
Fuel & Lubricants	2,500	0	735	1,000	1,000	0%
Memberships & Training	2,000	2,000	703	1,000	-1,000	-50%
<b>Total Operating Costs</b>	<b>22,126</b>	<b>13,505</b>	<b>16,063</b>	<b>17,644</b>	<b>4,139</b>	<b>31%</b>
<b>Total City Administrator Expense</b>	<b>\$158,426</b>	<b>\$174,196</b>	<b>\$144,855</b>	<b>\$156,380</b>	<b>-\$17,817</b>	<b>-10%</b>

## City Clerk Expense

Description	FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
<b>Personnel Costs</b>						
Salaries	\$100,541	\$75,856	\$73,409	\$86,748	10,892.22	14%
Clerk - 100% - \$63,808.40					0.00	
Ex Asst - 25% - \$12,847.38					0.00	
Clerk - 100% - \$71,460.48						
Ex Asst - 25% - \$15,288.00						
Overtime	520	520	377	520	0.00	0%
Taxes	7,731	5,843	5,242	5,165	-677.74	-12%
Retirement	20,927	23,572	21,934	24,289	716.52	3%
Health Insurance	23,988	13,259	12,400	14,392	1,132.66	9%
Workmans Compensation	5,212	4,278	85	100	-4,178.34	-98%
<b>Total Personnel Costs</b>	<b>158,919</b>	<b>123,328</b>	<b>113,446</b>	<b>131,214</b>	<b>7,885</b>	<b>6%</b>
<b>Operating Costs</b>						
Travel & Per Diem	300	300	0	300	0	0%
Insurance	5,856	6,265	17,595	25,805	19,540	312%
Office Supplies	250	250	141	250	0	0%
Uniforms	500	500	500	500	0	0%
Memberships & Training	250	250	195	250	0	0%
<b>Total Operating Costs</b>	<b>7,156</b>	<b>7,565</b>	<b>18,431</b>	<b>27,105</b>	<b>19,540</b>	<b>258%</b>
<b>Total City Clerk Expense</b>	<b>\$166,075</b>	<b>\$130,893</b>	<b>\$131,877</b>	<b>\$158,319</b>	<b>\$27,426</b>	<b>21%</b>

# Legal Expense

	FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
Professional Services - Legal	213,000	150,000	99,255	100,000	-50,000.00	-33%
Professional Services - \$75,360.47						
Bond Council Fees - \$13,452.86						
Professional Services - 100,000						
Bond Council Fees -						
<b>Total Legal Expense</b>	<b>\$ 213,000</b>	<b>\$ 150,000</b>	<b>\$ 99,255</b>	<b>\$ 100,000</b>	<b>\$ (50,000)</b>	<b>-50%</b>

# General Government Expense

	FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
<b>Personnel Costs</b>						
Salaries	\$137,655	\$146,710	\$145,112	\$173,977	\$27,267	19%
Ex Asst - 50% - 25,694.76					0	
Fin Dir - 48% - 36,287.32					0	
Ut Blg Sup - 30% - 21,280.90					0	
UT/Code - 30% - 13,320.22					0	
Staff Acct - 80% - 50,127.17					0	
Ex Asst - 50% - 30,576.00						
Fin Dir - 100% - 78,755.04						
Ut Blg Spec - 30% - 17,035.20						
Cash Spec - 40% - \$19,219.20						
Staff Acct - 50% - \$28,392.00						
Overtime	1,040	1,040	949	1,040	0	0%
Taxes	10,610	11,303	10,096	9,260	-2,043	-18%
Retirement	15,596	20,138	19,412	17,000	-3,138	-16%
Health Insurance	30,200	37,326	33,553	43,709	6,383	17%
Workmans Compensation	6,491	9,766	107	125	-9,641	-99%
<b>Total Personnel Costs</b>	<b>201,592</b>	<b>226,284</b>	<b>209,228</b>	<b>245,111</b>	<b>18,827</b>	<b>8%</b>
<b>Operating Costs</b>						
Professional Services	29,000	29,000	65,387	100,000	71,000	245%
Accounting & Auditing	36,640	62,453	112,876	75,000	12,547	20%
Travel	5,000	2,500	958	2,500	0	0%
Communications	14,000	14,000	14,955	15,000	1,000	7%
Utilities	17,000	17,000	18,773	17,000	0	0%
Rentals & Leases	5,000	3,000	2,608	5,000	2,000	67%
Insurance	24,390	19,236	6,722	9,859	-9,377	-49%
Repairs & Maintenance	25,000	20,000	13,486	15,000	-5,000	-25%
Printing & Binding	4,000	4,000	2,789	4,000	0	0%
Promotional	9,000	5,000	1,464	5,000	0	0%
Other Current Charges	14,000	12,000	8,509	12,000	0	0%
Office Supplies	7,000	4,000	2,511	4,000	0	0%
Operating Supplies	25,000	20,000	9,266	22,500	2,500	13%
Uniforms	750	750	750	1,000	250	33%
Fuel & Lubricants		0	0	0	0	
Memberships & Training	7,500	5,000	6,853	5,000	0	0%

# General Government Expense

	FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
Improvements O/T Buildings	4,500	0	0		0	
Machinery & Equipment	3,000	2,500	1,500	0	-2,500	-100%
<b>Total Operating Costs</b>	<b>230,780</b>	<b>220,439</b>	<b>269,408</b>	<b>292,859</b>	<b>72,420</b>	<b>33%</b>
<b>Capital Costs</b>						
Machinery & Equipment		130,000		128,000	-2,000	-2%
Cameras for City Hall - 10,000 GF						
Additional Springbrook Training - 20,000 GF						
Update LDC - 50,000						
JLAC Consultant for policies - 50,000						
Cameras for City Hall - 5,000 GF						
(CO FY 25) Additional Springbrook Training - 13,000 (7K in 25) GF						
(CO FY 25) Update LDC - 50,000 (GF)						
Update LDC - 60,000 (GF) - JLAC Carry Over of 50K						
<b>Total Capital Costs</b>	<b>0</b>	<b>130,000</b>	<b>0</b>	<b>128,000</b>	<b>-2,000</b>	<b>-2%</b>
<b>Total General Government Expense</b>	<b>\$432,372</b>	<b>\$576,723</b>	<b>\$478,636</b>	<b>\$665,970</b>	<b>\$89,247</b>	<b>15%</b>

# Fire Rescue Expense

		FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
<b>Personnel Costs</b>							
Salaries	Salaries	\$434,057	\$553,599	\$518,467	\$600,321	\$46,722	8%
Fire Chief - 100% - 83,800.08	Fire Chief - 100% - 92,361.36						
Fire Ftr. - 100% - 47,991.38	Fire Ftr. - 100% - 61,875.99						
Fire Ftr. - 100% - 55,400.69	Fire Ftr. - 100% - 55,416.06						
Fire Ftr. - 100% - 50,727.60	Fire Ftr. - 100% - 59,691.01						
Fire Ftr. - 100% - 50,942.81	Fire Ftr. - 100% - 59,912.68						
Fire Ftr. - 100% - 57,214.56	Fire Ftr. - 100% - 57,316.04						
Fire Ftr. - 100% - 52,264.80	Fire Ftr. - 100% - 47,499.48						
Fire Ftr. - 100% - 52,264.80	Fire Ftr. - 100% - 55,416.06						
Fire Ftr. - 100% - 50,727.60	Fire Ftr. - 100% - 55,416.06						
Fire Ftr. - 100% - 52,264.80 (new)	Fire Ftr. - 100% - 55,416.06						
Volunteer Salaries		25,000	20,000	0	10,000	-10,000	-50%
Overtime			0	7,265	10,000	10,000	100%
Taxes		33,205	43,880	36,814	46,000	2,120	5%
Retirement		126,571	181,525	166,527	212,000	30,475	17%
Health Insurance		118,340	161,322	120,929	157,000	-4,322	-3%
Workers Compensation		14,968	17,961	17,411	20,390	2,429	14%
<b>Total Personnel Costs</b>		<b>752,141</b>	<b>978,287</b>	<b>867,414</b>	<b>1,055,711</b>	<b>77,424</b>	<b>8%</b>
<b>Operating Costs</b>							
Professional Services		0	0	1,637	1,000	1,000	0%
Communications/Freight		12,000	15,000	10,811	22,000	7,000	47%
Utilities		5,300	0	0	0	0	0%
Rentals & Leases		1,500	1,500	0	1,500	0	0%
Insurance		54,282	76,000	58,505	85,807	9,807	13%
Repairs & Maintenance		30,000	34,000	18,959	35,000	1,000	3%
Other Current Charges		5,000	5,000	3,619	5,000	0	0%
Office Supplies		750	450	11	600	150	33%
Operating Supplies		10,000	10,000	8,429	14,000	4,000	40%
Uniforms		8,000	7,000	2,656	7,000	0	0%
Fuel & Lubricants		12,000	8,000	4,944	8,000	0	0%
Memberships & Training		400	500	0	750	250	50%
Buildings			0			0	0%
Improvement O/T Building			0			0	0%
Machinery & Equipment		514,400	0			0	0%
<b>Total Operating Costs</b>		<b>653,632</b>	<b>157,450</b>	<b>109,572</b>	<b>180,657</b>	<b>23,207</b>	<b>15%</b>

Fire Rescue Expense

		FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
<b>Capital Costs</b>							
Machinery and Equipment	Machinery and Equipment		11,200		15,000	3,800	34%
10,000 UTV St. Joe Fdn	5,500 Plektron Device Digital GF						
1,200 Fire Grant	9,500 Foam Fire Ext 50% GF & 50% VFA grant						
<b>Total Capital Costs</b>		<b>0</b>	<b>11,200</b>		<b>15,000</b>	<b>3,800</b>	<b>34%</b>
<b>Total Fire Expense</b>		<b>\$1,405,773</b>	<b>\$1,146,937</b>	<b>\$976,985</b>	<b>\$1,251,368</b>	<b>\$104,431</b>	<b>9%</b>

Law Enforcement Expense

	FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
Professional Services*	938,263	1,128,974	929,969	1,304,360	175,386	16%
<b>Total Law Enforcement Expense</b>	<b>\$938,263</b>	<b>\$1,128,974</b>	<b>\$929,969</b>	<b>\$1,304,360</b>	<b>\$175,386</b>	<b>16%</b>

# Code Enforcement Expense

	FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
<b>Personnel Costs</b>						
Salaries	\$58,037	\$61,914	\$60,299	\$51,040	-\$10,874	-18%
Code Officer - 100% - 48,594.00						
UT/Code - 30% - 13,320.22						
Code Officer - 100% - 51,040.08						
Overtime	1,040	1,040	87	1,000	-40	-4%
Taxes	4,519	4,816	4,370	3,904	-912	-19%
Retirement Expense	6,576	8,581	8,233	7,160	-1,421	-17%
Health Insurance	5,395	7,558	8,580	210	-7,348	-97%
Workmans Comp	2,001	2,402	1,485	1,739	-663	-28%
<b>Total Personnel Costs</b>	<b>77,568</b>	<b>86,311</b>	<b>83,053</b>	<b>65,053</b>	<b>-21,258</b>	<b>-25%</b>
<b>Operating Costs</b>						
Professional Services	1,000	1,000	640	1,000	0	0%
Communications/Freight	500	500	572	700	200	40%
Insurance	3,410	3,581	4,737	6,948	3,367	94%
Repairs & Maintenance	1,000	500	239	500	0	0%
Printing & Binding	1,000	500	299	500	0	0%
Other Current Charges	500	500	0	500	0	0%
Office Supplies	500	500	13	500	0	0%
Operating Supplies	500	500	4,811	750	250	50%
Uniforms	500	500	500	500	0	0%
Fuel & Lubricants	800	800	321	800	0	0%
Memberships & Training	250	1,250		1,250	0	0%
Machinery & Equipment						
<b>Total Operating Costs</b>	<b>9,960</b>	<b>10,131</b>	<b>12,132</b>	<b>13,948</b>	<b>3,817</b>	<b>38%</b>
<b>Total Code Enforcement Expense</b>	<b>\$87,528</b>	<b>\$96,442</b>	<b>\$95,185</b>	<b>\$79,001</b>	<b>(\$17,441)</b>	<b>-18%</b>

## General Maintenance Expense

		FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
<b>Personnel Costs</b>							
Salaries		\$216,596	\$219,412	\$99,500	\$161,029	-\$58,384	-27%
PWD - 20% - \$17,240.50	PWD - 25% - 21,375.90						
AD ASST - 10% - \$5,047.22	AD ASST - 10% - 4,381.10						
SAN WKR - 20% - \$8,901.98	SAN WKR - 30% - 12,343.97						
<del>SAN WKR - 20% - \$9,771.22</del>	SAN WKR - 30% - 13,549.54						
SAN WKR - 20% - \$7,796.88	SAN WKR - 30% - 11,138.40						
SAN WKR - 20% - \$7,425.60	SAN WKR - 30% - 11,138.40						
SAN WKR - 20% - \$7,425.60	DR/SLG - 30% - 12,822.26						
DR/SLG - 20% - \$8,736.00	DR/SLGR - 30% - 12,822.26						
DR/SLGR - 20% - \$8,976.24	DR/SLGR - 30% - 12,828.82						
DR/SLGR - 20% - \$8,976.24	DR/SLGR - 30% - 13,864.03						
GEN MNT - 100% - \$50,799.84	GEN MNT - 100% - 48,375.60						
San Wkr - 80% - \$29,702.40	GEN MNT - 100% - 44,772.00						
Overtime		5,000	5,000	1,931	4,000		0%
Taxes		16,952	17,168	7,333	5,229	-11,939	-70%
Retirement		24,540	30,587	11,142	6,000	-24,587	-80%
Health Insurance		41,334	41,590	11,388	18,500	-23,090	-56%
Workmans Compensation		8,004	9,605	3,034	3,553	-6,052	-63%
<b>Total Personnel Costs</b>		<b>312,427</b>	<b>323,362</b>	<b>134,329</b>	<b>198,311</b>	<b>-125,052</b>	<b>-39%</b>
<b>Operating Costs</b>							
Communications/Freight		500	500	199	475	-25	-5%
Insurance		10,600	11,130	10,764	15,788	4,658	42%
Repairs & Maintenance		8,000	6,000	3,867	6,000	0	0%
Other Current Charges				367	300	300	100%
Operating Supplies		8,000	6,000	4,840	5,500	-500	-8%
Uniforms		2,500	500	511	1,000	500	100%
Fuel & Lubricants		6,000	6,000	1,823	5,000	-1,000	-17%
Buildings						0	0%
Machinery & Equipment						0	0%
Reserve					1,117		
<b>Total Operating Costs</b>		<b>35,600</b>	<b>30,130</b>	<b>22,371</b>	<b>35,180</b>	<b>3,933</b>	<b>13%</b>
<b>Total General Maintenance Expense</b>		<b>348,027</b>	<b>353,492</b>	<b>156,700</b>	<b>233,491</b>	<b>-121,119</b>	<b>-34%</b>

## Roads and Streets Expense

		FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
<b>Personnel Costs</b>							
Salaries		\$165,253	\$143,098	\$132,617	\$168,316	\$25,218	18%
New Employee					\$0		
PWD - 10% - \$8,620.25	PWD - 10% - 8,550.36						
AD ASST - 10% - \$5,047.22	AD ASST - 10% - 4,381.10						
HV EQ OP - 100% - \$44,881.20	HV EQ OP - 100% - 41,496.00						
RD & ST - 100% - \$39,312.00	RD & ST - 100% - 43,134.00						
RD & ST - 100% - \$47,807.76	RD & ST - 100% - 45,536.40						
RD & ST - 50% - \$22,648.08							
Overtime		5,200	5,200	1,926	3,500		0%
Taxes		13,040	11,345	9,761	11,904	560	5%
Retirement		18,723	20,213	21,650	25,652	5,439	27%
Health Insurance		26,507	19,447	17,746	27,258	7,811	40%
Workmans Compensation		5,698	6,838	9,171	10,740	3,902	57%
<b>Total Personnel Costs</b>		<b>234,420</b>	<b>206,141</b>	<b>192,871</b>	<b>247,370</b>	<b>42,930</b>	<b>21%</b>
<b>Operating Costs</b>							
Professional Services		0	0	708	250	250	100%
Communications/Freight		3,500	1,500	64	1,000	-500	-33%
Utilities		54,750	54,750	36,420	50,000	-4,750	-9%
Rentals & Leases		2,000	2,000	2,000	2,000	0	0%
Insurance		14,116	14,822	11,494	16,858	2,036	14%
Repairs & Maintenance		25,000	25,000	24,195	28,750	3,750	15%
Other Current Charges		1,000	0	0	0	0	0%
Operating Supplies		17,000	12,000	11,624	28,800	16,800	140%
Uniforms		2,000	1,500	1,971	2,300	800	53%
Fuel & Lubricants		10,000	10,000	7,330	10,000	0	0%
Road Materials & Supplies		175,000	25,000	12,262	28,750	3,750	15%
Street Signs				0	3,000	3,000	100%
Memberships, Pubs & Education			0		1,500	1,500	100%
Buildings						0	
Machinery & Equipment		15,000	15,000		0	-15,000	-100%
Reserve					21,840		
<b>Total Operating Costs</b>		<b>319,366</b>	<b>161,572</b>	<b>108,069</b>	<b>195,048</b>	<b>11,636</b>	<b>7%</b>
<b>Capital Costs</b>							
Machinery and Equipment	Machinery and Equipment		36,500		148,000	111,500	305%
Small Truck - 25,000	(CO FY 25) Small Truck - 25,000 + 10,000 GF						
Zero-turn mower - 11,500 (purchased)	Mower arm - 6,000 GF						
	Spider Ex - 100,000 Lease GF						
	Sweeper for Bobcat - 7,000 GF						
Repairs & Maintenance	Repairs & Maintenance		475,000		794,432	319,432	67%
Various Paving - 175,000.00	Various Paving - 300,000						
15th Street Pedestrian Bridge - 300,000 State App	(CO FY 25) 15th Street Pedestrian Bridge - 308,364 State App						
	15th St. Ped Bridge \$186,068 GF (will be voted on when funds are needed)						
Improvements O/T Building	Improvements O/T Building				150,000		
	Canal Parkway cul-de-sac - 150,000						
<b>Total Capital Costs</b>		<b>0</b>	<b>511,500</b>	<b>0</b>	<b>1,092,432</b>	<b>430,932</b>	<b>84%</b>
<b>Total Roads &amp; Streets Expense</b>		<b>553,786</b>	<b>879,213</b>	<b>300,940</b>	<b>1,534,850</b>	<b>485,498</b>	<b>55%</b>

# Canal Expense

		FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
<b>Personnel Costs</b>							
Salaries							
PWD - 20% - \$17,240.50	PWD - 20% - 17,100.72	\$108,722	\$126,295	\$89,895	\$105,760	-\$20,534	-16%
AD ASST - 15% - \$5,047.22	AD ASST - 15% - 6,571.66						
PW SUPR - 50% - \$33,164.04	PW SUPR - 50% - 31,580.64						
RD & ST - 50% - \$22,648.08	PKS & REC - 50% - 37,502.40						
Canal - 50% - \$27,660.36	Hbr Mstr -100% - 7,200.00						
	Canal - 50% - 26,339.04						
Other Wages - Harbor Master		7,200		5,740	10,000	\$10,000	100%
Overtime		4,680	4,680	1,993	3,500	-\$1,180	-25%
Taxes		8,675	9,756	6,653	5,600	-4,156	-43%
Retirement		12,318	18,102	14,216	8,900	-9,202	-51%
Health Insurance		30,688	24,692	23,601	30,000	5,308	21%
Workmans Compensation		3,749	4,499	5,193	6,082	1,583	35%
<b>Total Personnel Costs</b>		<b>176,033</b>	<b>188,024</b>	<b>147,291</b>	<b>169,842</b>	<b>-18,182</b>	<b>-10%</b>
<b>Operating Costs</b>							
Professional Services							
Communications/Freight		-		130			
Utilities		1,000	1,000	265	750	-250	-25%
Rentals & Leases		2,500	2,500	3,123	3,000	500	20%
Insurance		500	500	228	500	0	0%
		14,350	38,000	8,518	12,492	-25,508	-67%
Repairs & Maintenance		34,000	19,000	12,053	35,500	16,500	87%
Other Current Charges		1,250	0	3,123	4,500	4,500	100%
Operating Supplies		18,000	18,000	4,706	18,000	0	0%
Operating Supplies - Dredge Hose		20,000				0	0%
Uniforms		800	800	776	1,200	400	50%
Fuel & Lubricants		35,000	35,000	5,204	15,000	-20,000	-57%
Buildings							
Machinery & Equipment							
<b>Total Operating Costs</b>		<b>127,400</b>	<b>114,800</b>	<b>37,996</b>	<b>90,942</b>	<b>-23,858</b>	<b>-21%</b>
<b>Capital/Grants</b>							
Repairs & Maintenance			1,763,500		6,147,737	4,384,237	0%
Boat Ramp Repairs - 800,000	(CO FY 25) 800,000 Boat Ramp Repair canal 600/BL 200						
Boat Ramp Expansion - 986,831 (FWC) + 93,470 (BL & Canal)	(CO FY 25) Boat Ramp Expansion - 986,831 (FWC) + 93,470 (BL & Canal)						
CDC Canal Support - 13,500	EDC Canal Support - 13,500						
	Jetty - 4,267,436						
	Pier -						
<b>Total Capital/Grants</b>		<b>0</b>	<b>1,763,500</b>	<b>0</b>	<b>6,147,737</b>	<b>4,384,237</b>	<b>0%</b>
<b>Total Canal Expense</b>		<b>\$303,433</b>	<b>\$2,066,324</b>	<b>\$185,286</b>	<b>\$6,408,521</b>	<b>\$4,342,198</b>	<b>210%</b>

## Vehicle Maintenance Expense

		FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
<b>Personnel Costs</b>							
Salaries		\$72,265	\$90,142	\$61,106	\$94,256	\$4,114	5%
PWD - 30% - \$25,860.74	PWD - 30% - 26,651.08						
AD ASST - 15% - \$7,570.84	AD ASST - 15% - 6,571.66						
PW Supr - 50% - \$33,164.04	PW Supr - 50% - 31,580.64						
Canal -50% - \$27,660.36	Canal - 50% - 26,339.04						
Overtime		2,288	2,288	986	2,000	-288	-13%
Taxes		5,703	7,071	4,356	2,300	-4,771	-67%
Retirement		8,188	12,598	8,919	4,100	-8,498	-67%
Health Insurance		20,390	20,994	12,624	18,700	-2,294	-11%
Workmans Compensation		2,492	2,990	1,254	1,468	-1,522	-51%
<b>Total Personnel Costs</b>		<b>111,325</b>	<b>136,084</b>	<b>89,245</b>	<b>122,824</b>	<b>-13,260</b>	<b>-10%</b>
<b>Operating Costs</b>							
Cornmunication/Freight		250	250	9	100	-150	-60%
Rentals & Leases		4,000	3,000	2,315	3,000	0	0%
Insurance		25,000	11,000	5,829	8,460	-2,541	-23%
Repairs & Maintenance		5,500	4,000	3,113	4,600	600	15%
Other Current Charges				259			
Operating Supplies		9,000	7,000	2,434	7,000	0	0%
Uniforms		1,000	500	355	800	300	60%
Fuel & Lubricants		5,500	5,500	1,264	4,000	-1,500	-27%
Machinery & Equipment		10,000	5,000	3,432	0	-5,000	-100%
Buildings							
<b>Total Operating Costs</b>		<b>60,250</b>	<b>36,250</b>	<b>19,011</b>	<b>27,960</b>	<b>-8,291</b>	<b>-23%</b>
<b>Total Vehicle Maintenance Expense</b>		<b>\$171,575</b>	<b>\$172,334</b>	<b>\$108,256</b>	<b>\$150,783</b>	<b>-\$21,550</b>	<b>-13%</b>

Parks & Recreation Expense

		FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
<b>Personnel Costs</b>							
Salaries		\$149,357	\$179,097	\$162,832	\$218,713	\$39,617	22%
PWD - 10% - \$8,620.25	PWD - 10% - 8,550.36						
AD ASST - 15% - \$7,570.84	AD ASST - 15% - 6,571.66						
P & R SUPR - 100% - \$57,854.16	P & R SUPR - 100% - 55,102.32						
P & R WKR II - 100% - \$51,258.48	P & R WKR II - 100% - 48,812.40						
P & R WKR II - 100% - \$48,528.48	P & R WKR II - 50% - 20,748.00						
P & R WKR I - 100% - \$44,881.20	P & R WKR I - 100% - 39,312.00						
Overtime		3,000	3,000	3,328	6,000		0%
Taxes		11,655	13,930	11,769	16,481	2,551	18%
Retirement		16,922	24,820	22,752	30,226	5,406	22%
Health Insurance		33,863	41,988	30,890	54,690	12,702	30%
Workmans Compensation		5,150	6,180	4,109	4,811	-1,369	-22%
<b>Total Personnel Costs</b>		<b>219,947</b>	<b>269,015</b>	<b>235,680</b>	<b>330,922</b>	<b>58,907</b>	<b>22%</b>
<b>Operating Costs</b>							
Professional Services		2,500	2,500	471	2,500	0	0%
Communications/Freight		750	750	562	900	150	20%
Utilities		20,000	20,000	22,908	26,000	6,000	30%
Rentals & Leases		12,000	12,000	7,477	14,000	2,000	17%
Insurance		25,000	43,000	83,945	123,119	80,119	186%
Repairs & Maintenance		12,000	15,000	16,757	29,750	14,750	98%
Other Current Charges		1,500	1,500	0	750	-750	-50%
Operating Supplies		28,000	25,000	20,953	28,000	3,000	12%
Uniforms		1,600	1,600	1,458	1,900	300	19%
Fuel & Lubricants		5,000	6,000	6,136	10,000	4,000	67%
Memberships, Books & Education					1,500	1,500	100%
Buildings			0		0	0	0%
Improvements O/T Buildings		30,000	0	0	0	0	0%
MBARA Reef				134,583	0	0	0%
Machinery & Equipment			0		0	0	0%
Reserve					21,840		
<b>Total Operating Costs</b>		<b>138,350</b>	<b>127,350</b>	<b>295,249</b>	<b>260,259</b>	<b>111,069</b>	<b>87%</b>
<b>Capital Costs</b>							
Machinery & Equipment			51,500		35,000	-16,500	-32%
25,000 - Small Truck - GF	(CO FY 25) 25,000 + 10,000 (FY 26) Small Truck - GF					0	
11,500 - Zero-turn mower - GF (purchased)						0	
15,000 - Drive-on boat dock - GF	(CO FY 25) 15,000 - Drive-on boat dock - GF					0	

## Parks & Recreation Expense

		FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
<b>Buildings</b>			25,000		25,000	0	0%
25,000 - Lean-to @ boat ramp - GF	(CO FY 25) 25,000 - Lean-to @ boat ramp - GF					0	
<b>Improvements</b>			492,500		375,000	-117,500	-24%
120,000 - Dune Walkovers - 50% CPI, 50% GF	60,000 - Dune Walkovers Phase 1 - 50% CPI, 50% GF					0	
80,000 - Kayak Launch - 50% CPI, 50% GF	(CO FY 25) 280,000 - Amphitheater in Parker Park - GF (via ARPA)					0	
7,500 - Pkbl Screen - CDC Parks Support (tourism)	5,000 - Beach Raking - CDC Beach Cleaning Support					0	
280,000 - Amphitheater in Parker Park - ARPA	60,000 - Annual vehicle replacement - GF					0	
5,000 - Beach Raking - CDC Beach Cleaning Support	7,500 - CDC Park Support					0	
	35,000 - Playground updates/Replacement - 10,000 AB Grant					0	
<b>Total Capital Costs</b>		0	569,000	0	435,000	-134,000	0%
<b>Total Parks &amp; Rec Expense</b>		\$358,297	\$965,365	\$530,929	\$1,026,181	\$35,976	4%

# Water Revenue

		FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
Water Sales		\$1,043,089	\$1,219,408	\$1,108,176	\$1,418,786	\$199,378	16%
Reconnection Fees		9,360	5,000	4,010	5,000	0	0%
Water Tap Fees		80,340	50,000	60,823	60,000	10,000	20%
Late Charges		8,840	5,400	10,961	8,000	2,600	48%
Water Impact Fees		75,000	60,000	63,134	70,000	10,000	17%
Interest		25,000	25,000	19,781	25,000	0	0%
Miscellaneous*			25,000	170	5,000	-20,000	-80%
Bad Debt Recovery				380	400	400	100%
<b>Total Water Revenue</b>			<b>1,389,808</b>		<b>1,592,186</b>		
Prior Year Capital Cost Surplus	Prior Year Capital Cost Surplus		325,000		250,000	-75,000	-23%
New Water Meters - 200,000	Replacement meters - 25,000 WF						
Software & Ant to read Mtrs - 125,000	Software & Ant to read Mtrs - 125,000 WF						
Aerator for mg Tank - 25,000	Aerator for mg Tank - 75,000 WF						
Valve for mg Tank - 25,000	Valve for mg Tank - 25,000						
	Wtr share of warehouse - 25,000 (WF)						
<b>Total Capital</b>			<b>325,000</b>		<b>250,000</b>		
<b>Total Water Fund Revenue</b>		<b>\$1,241,629</b>	<b>\$1,714,808</b>	<b>\$1,267,435</b>	<b>\$1,842,186</b>	<b>\$127,378</b>	<b>7%</b>

# Water Expenditures

		FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
<b>Personnel Costs</b>							
Salaries		\$200,834	\$256,162	\$212,134	\$297,723	\$41,561	16%
CA - 15% - \$20,475.00	CA - 15% - 18,750.00						
Ut Dir - 50% - \$40,950.00	Ut Dir - 50% - 40,950.00						
Ut Supt - 50% - \$29,527.68	Ut Supt - 50% - 30,576.00						
Ut Frmn - 50% - \$28,730.52	Ut Frmn - 50% - 24,875.76						
Ut Svc Wkr- 50% - \$23,914.80	Ut Svc Wkr- 50% - 27,027.00						
Ut Svc Wkr- 50% - \$22,451.52	Ut Svc Wkr- 50% - 21,280.90						
Ut Wkr - 50% - \$22,014.72	Ut Wkr - 50% - 22,779.12						
Ut Wkr - 50% - \$19,492.20	Ut Wkr - 50% - 18,564.00						
Ut Billing Spec - 30% - \$17,035.20	Ut Billing - 30% - 20,966.40						
Staff Acct - 20% - \$11,356.80	Fin Dir - 23% - 17,131.10						
Ad Asst - 10% - \$5,047.22	Ad Asst - 10% - 4,381.10						
Cash Spec - 25% - \$12,012.00	Ut/Code - 20% - 8,880.14						
UT Wkr (San Wkr) - \$44,715.22							
Overtime		12,376	12,376	8,712	12,000	-376	-3%
Taxes		16,311	20,543	15,501	8,223	-12,320	-60%
Retirement		25,429	40,519	29,603	16,852	-23,667	-58%
Health Insurance		55,531	57,031	43,000	54,164	-2,867	-5%
Workmans Compensation		7,410	8,891	3,623	4,243	-4,648	-52%
<b>Total Personnel Costs</b>		<b>317,890</b>	<b>395,521</b>	<b>312,573</b>	<b>393,205</b>	<b>-2,317</b>	<b>-1%</b>
<b>Operating Costs</b>							
Professional Services			10,000	10,867	12,000	2,000	20%
Accounting & Auditing		17,300	29,488	20,313	29,500	12	0%
Due to Collection Agency		500	500	0	500	0	0%
Travel & Per Diem		0	0	0	0	0	0%
Communication/Freight		4,000	4,000	1,713	3,000	-1,000	-25%
Freight		500	500	0	500	0	0%
Utilities		34,300	36,000	19,303	36,000	0	0%
Utilities - Bay County		240,514	257,665	243,252	304,000	46,335	18%
Rentals & Leases		1,400	1,400	2,141	2,500	1,100	79%
Insurance		59,850	26,583	63,730	89,462	62,879	237%
Repairs & Maintenance		148,000	148,000	79,383	170,000	22,000	15%
Printing & Binding		2,000	5,000	1,472	5,000	0	0%
Other Current Charges		3,000	8,000	11,220	13,000	5,000	63%
Bad Debt		250	250	0	250	0	0%
Office Supplies		2,500	2,500	3,222	2,500	0	0%
Operating Supplies		33,000	33,000	40,917	64,000	31,000	94%
Uniforms		1,400	1,400	1,188	1,500	100	7%
Fuel & Lubricants		7,500	7,500	4,380	7,500	0	0%
Memberships & Training		5,000	5,000	3,482	5,900	900	18%
Machinery & Equipment		75,000	79,500	0		-79,500	-100%
USDA Series 2013 Bond Principal		221,915	41,000	41,000	41,000	0	0%
USDA Series 2013 Bond Interest		65,810	49,000	49,000	49,000	0	0%
Reserve					223,252		
<b>Total Operating Costs</b>		<b>923,739</b>	<b>746,286</b>	<b>596,584</b>	<b>1,060,364</b>	<b>90,826</b>	<b>12%</b>

# Water Expenditures

		FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
<b>Capital Costs</b>							
<b>Machinery &amp; Equipment</b>	<b>Machinery &amp; Equipment</b>		173,000		35,000	-138,000	-80%
1/2 Air Comp - 13,000 (purchased)	35,000 - 1/2 Backhoe w/long arm (WF)						
1/2 30 hp tractor - 20,000 (purchased)	<del>10,000 - Annual vehicle replacement (WF)</del>						
Truck - 40,000 (Purchased)	<del>32,500 - Utility Truck - For purchase in FY 27</del>						
Wtr Rev to Wtr Capital Repl Fund- 100,000					100,000		
<b>Buildings</b>			25,000		25,000	0	0%
25,000 Wtr share of warehouse (WF)	( CO FY 25) 25,000 Wtr share of warehouse (WF)						
<b>Repairs &amp; Maintenance</b>	<b>Repairs &amp; Maintenance</b>		375,000		200,000	-175,000	-47%
New Water Meters - 200,000							
Software & Ant to read Mtrs - 125,000	(CO FY 25) Software & Ant to read Mtrs - 125,000						
Aerator for mg Tank - 25,000	(CO FY 25) Aerator for mg Tank - 75,000 (25K surplus)						
Valve for mg Tank - 25,000							
<b>Total Capital Costs</b>		0	573,000	0	360,000	-313,000	-55%
<b>Total Water Fund Expenditures</b>		\$1,241,629	\$1,714,808	\$909,156	\$1,813,569	-\$224,491	-13%
Transfer to Sanitation Fund					28,617		
<b>Water Revenue Total</b>		1,603,449	1,714,808	1,267,435	1,842,186	127,378	7%
<b>Water Expenditure Total</b>		1,241,629	1,714,808	909,156	1,842,186	127,378	7%
<b>Increase(Decrease)</b>		361,820	0	358,279	0		

# Sanitation Revenue

Description	FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
Sanitation User Fees	\$540,132	\$586,799	\$461,934	\$627,874	\$ 41,075.00	7%
Dumpster Rental Fees	96,122	145,569	170,069	180,000	34,431	24%
Late Fees	4,680	4,050	6,609	4,050	0	0%
Sway Car Dump Fees	3,484	3,484	0	0	-3,484	-100%
Interest	3,484	3,484	0	0	-3,484	-100%
95 Gal can Fee				89,100		
<b>Total Sanitation Revenue</b>				<b>901,024</b>		
Transfer in from Water Fund				28,617		
Prior Year Capital Cost Surplus				45,000	45,000	100%
Transfers In ARPA						
<b>Total Capital/Transfers</b>				<b>73,617</b>		
<b>Total Sanitation Fund Revenue</b>	<b>\$647,902</b>	<b>\$743,386</b>	<b>\$638,612</b>	<b>\$974,641</b>	<b>\$ 231,255</b>	<b>31%</b>

# Sanitation Expenditures

		FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
<b>Personnel Costs</b>							
Salaries		\$217,915	\$249,476	\$288,871	\$237,322	\$ (12,154)	-5%
PW Dir - 10% - \$8620.25	PW Dir - 5% - 4,275.18						
Ad Asst - 10% - \$5,047.22	Ad Asst - 5% - 2,190.55						
DR/Slgr - 80% - \$35,904.96	DR/Slgr - 70% - 29,918.62						
DR/Slgr - 80% - \$35,904.96	DR/Slgr - 70% - 29,933.90						
DR/Slgr - 80% - \$35,607.94	DR/Slgr - 70% - 29,047.20						
DR/Slgr - 80% - \$39,084.86	DR/Slgr - 70% - 32,349.41						
San Wkr - 80% - \$34,944.00	San Wkr - 70% - 28,802.59						
San Wkr - 80% - \$31,187.52	San Wkr - 70% - 31,615.58						
San Wkr - 80% - \$29,702.40	San Wkr - 70% - 25,989.60						
San Wkr - 80% - \$29,702.40	San Wkr - 70% - 25,989.60						
Staff Acct - 10% - \$5,678.40	Fin Dir - 3% - 2,475.16						
UT Blng Spec- 10% - \$5,678.40	UT Blng Sup- 10% - 6,888.34						
Cash Spec - 10% - \$4,804.80							
Overtime		15,600	15,600	11,475	15,600	0	0%
Taxes		17,864	19,467	20,796	16,900	-2,567	-13%
Retirement		24,690	34,685	40,194	31,100	-3,585	-10%
Health Insurance		91,390	51,809	68,384	62,400	10,591	20%
Workmans Compensation		8,520	10,224	11,986	14,037	3,813	37%
<b>Total Personnel Costs</b>		<b>375,979</b>	<b>381,261</b>	<b>441,706</b>	<b>377,359</b>	<b>-3,902</b>	<b>-1%</b>
<b>Operating Costs</b>							
Professional Services		0		1,396	1,500	1,500	100%
Accounting & Auditing		2,500	4,261	3,533	4,900	639	15%
Tipping Fees		140,000	180,000	202,742	260,000	80,000	44%
Compactor Fees			20,000	29,437	35,000	15,000	75%
Communication/Freight		3,000	3,000	729	3,450	450	15%
Rentals & Leases				1,231	1,500	1,500	100%
95 gal can purchase					89,100	89,100	100%
Insurance		25,534	38,674	28,556	41,882	3,209	8%
Repairs & Maintenance		15,000	18,000	22,176	20,700	2,700	15%
Printing & Production		1,750	5,000	1,472	3,000	-2,000	-40%
Other Current Charges		2,000	4,000	1,714	3,000	-1,000	-25%
Office Supplies			1,750	523	750	-1,000	-57%
Operating Supplies		7,500	7,500	4,046	8,000	500	7%
Uniforms		2,400	2,400	3,229	3,500	1,100	46%
Fuel & Lubricants		23,540	23,540	11,931	20,000	-3,540	-15%

## Sanitation Expenditures

	FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
Books, Pubs & Memberships	0	0		1,000	1,000	100%
Machinery & Equipment	14,000	9,000			-9,000	-100%
Budgeted Reserves	34,698	0				
<b>Total Operating Costs</b>	<b>271,922</b>	<b>317,125</b>	<b>312,714</b>	<b>497,283</b>	<b>180,158</b>	<b>57%</b>
<b>Capital Costs</b>						
Machinery and Equipment		45,000			-45,000	-100%
San Rev to San Capital Replacement						
Machinery & Equipment			5,990	100,000		
100,000 Garbage Truck Sani Fund						
<b>Total Capital Costs</b>	<b>0</b>	<b>45,000</b>	<b>5,990</b>	<b>100,000</b>		
<b>Total Sanitation Expenditure</b>	<b>\$647,902</b>	<b>\$743,386</b>	<b>\$760,410</b>	<b>\$974,641</b>	<b>\$176,256</b>	<b>24%</b>
Total Sanitation Revenue	647,902	743,386	638,612	974,641	231,255	31%
Total Sanitation Expenditure	647,902	743,386	760,410	974,641	231,256	31%
Increase(Decrease)	0	0	-121,798	0		

# Sewer Revenue

	FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
Sewer User Fees	\$1,166,761	\$1,477,575	\$1,211,405	\$1,590,968	\$113,393	8%
Sewer Tap Fees	35,640	30,000	24,990	30,000	0	0%
Sewer Late Fees	5,225	4,800	9,584	7,000	2,200	46%
Sewer Impact Fees	675,000	100,000	108,375	100,000	0	0%
Interest	5,000	30,000	38,225	30,000	0	0%
<b>Total Sewer Revenue</b>	<b>1,887,626</b>	<b>1,642,375</b>	<b>1,392,579</b>	<b>1,757,968</b>		
Comp for Loss Cap Asset		-				
Prior Year Capital Cost Surplus	25,534	1,215,135		1,300,000	84,865	7%
<b>Total Capital</b>	<b>25,534</b>	<b>1,215,135</b>	<b>0</b>	<b>1,300,000</b>		
<b>Total Sewer Fund Revenue</b>	<b>\$3,800,786</b>	<b>\$4,499,885</b>	<b>\$2,785,157</b>	<b>\$3,057,968</b>	<b>\$ (1,441,917)</b>	<b>-32%</b>

# Sewer Expenditures

		FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
<b>Personnel Costs</b>							
Salaries		\$216,562	\$274,439	\$184,129	\$257,080	-\$17,359	-6%
CA - 15% - \$19,500.00	CA - 15% - 18,750.00						
UT Dir - 50% - 40,950.00	UT Dir - 50% - 40,950.00						
UT Supt - 50% - \$29,527.68	UT Supt - 50% - 30,576.00						
UT Frmn - 50% - \$28,730.52	UT Frmn - 50% - 24,875.76						
Staff Acct - 20% - \$11,356.80	Staff Acct - 20% - 12,531.79						
Ut Svc Wkr II- 50% - \$22,014.72	Ut Svc Wkr II- 50% - 27,027.00						
Ut Wkr - 50% - \$23,914.80	Ut Wkr - 50% - 20,966.40						
Ut Wkr - 50% - \$22,451.52	Ut Wkr - 50% - 18,564.00						
Ut Wkr - 50% - \$19,492.20	Ut Wkr - 50% - 22,779.12						
Cash Spec - 25% - \$12,012.00	Ut Billing - 30% - 20,665.01						
Ad Asst - 20% - \$10,094.45	Fin Dir -25% - 19,111.22						
Ut Blg Spec - 30% - \$17,035.20	Ad Asst - 20% - 8,762.21						
	Ut/Code - 20% - 8,880.14						
Overtime		17,680	17,680	8,751	17,680		0%
Taxes		17,920	22,347	13,642	8,400	-13,947	-62%
Retirement		27,211	43,010	25,615	17,100	-25,910	-60%
Health Insurance		60,926	60,150	31,945	56,100	-4,050	-7%
Workmans Compensation		7,126	8,552	3,706	4,340	-4,212	-49%
<b>Total Personnel Costs</b>		<b>347,425</b>	<b>426,177</b>	<b>267,788</b>	<b>360,700</b>	<b>-65,477</b>	<b>-15%</b>
<b>Operating Costs</b>							
Professional Services		30,000	30,000	17,197	30,000	0	0%
Accounting & Auditing		19,300	32,897	22,963	33,000	103	0%
Communication/Freight		1,100	1,100	683	1,100	0	0%
Utilities		55,000	55,000	36,292	55,000	0	0%
Utilities-Bay County		316,116	316,116	205,308	325,000	8,884	3%
Rentals & Leases		30,000	29,720	1,981	10,000	-19,720	-66%
Insurance		41,000	43,050	57,106	83,755	40,705	95%
Repairs & Maintenance		170,000	170,000	77,204	200,000	30,000	18%
Printing & Binding		1,000	5,000	1,584	3,000	-2,000	-40%
Other Current Charges		6,000	6,000	1,936	2,500	-3,500	-58%
Office Supplies		750	750	523	800	50	7%
Operating Supplies		30,000	30,000	13,489	25,000	-5,000	-17%
Uniforms		2,200	2,200	1,289	2,200	0	0%
Fuel & Lubricants		10,000	10,000	5,675	10,000	0	0%
Memberships & Training		4,000	4,000	0	4,000	0	0%
Machinery & Equipment		675,000	4,500			-4,500	-100%
USDA Series 2000 Principal		67,770	64,500	0	64,500	0	0%
USDA Series 2000 Interest		80,965	69,500	0	69,500	0	0%
Reserves		25,534			98,747		
<b>Total Operating Costs</b>		<b>1,565,735</b>	<b>874,333</b>	<b>443,230</b>	<b>1,018,102</b>	<b>45,022</b>	<b>5%</b>

# Sewer Expenditures

		FY 24 Budget	FY 25 Budget	FY 25 YTD 7-31-2025	FY 26 Proposed	Inc/(Dec)	% Inc/Dec
<b>Capital Costs</b>							
<b>Buildings</b>	<b>Buildings</b>		75,000		75,000	0	0%
75,000 - Swr share of Utility Warehouse	(CO FY 25) 75,000 Swr share of Utility Warehouse						
<b>Machinery &amp; Equipment</b>	<b>Machinery &amp; Equipment</b>		257,000		379,166	122,166	48%
125,000 - Crane Truck (purchased)	213,665.55 Vac Truck - Lease + \$500.00 deposit						
40,000 - Truck (purchased)	100,000 14" Force Main replacement						
20,000 - 1/2 of 30 hp tractor (purchased)	30,000 Pumps for Lift Stations						
13,000 - 1/2 of air compressor (purchased)	35,000 1/2 Backhoe w/long arm (SF)						
	32,500 saving for Utility truck						
59,000 - Swr Rev to Sewer Cap Repl Fund	±0,000 saving for Truck						
<b>Major Repairs</b>	<b>Major Repairs</b>		1,225,000		1,225,000	0	0%
Rehab lift station - 14th St - 800,000	(CO FY 25) Rehab lift station - 14th St - 800,000						
Rehab lift station - Nanook - 425,000	(CO FY 25) Rehab lift station - Nanook - 425,000						
<b>Total Capital Costs</b>		<b>0</b>	<b>1,557,000</b>	<b>0</b>	<b>1,679,166</b>	<b>122,166</b>	<b>8%</b>
<b>Total Sewer Expenditures</b>		<b>1,913,160</b>	<b>2,857,510</b>	<b>711,018</b>	<b>3,057,968</b>	<b>101,711</b>	<b>4%</b>
<b>Sewer Revenue Total</b>		3,800,786	4,499,885	2,785,157	3,057,968	-1,441,917	-32%
<b>Sewer Expenditure Total</b>		1,913,160	2,857,510	711,018	3,057,968	200,458	7%
<b>Increase(Decrease)</b>		1,887,626	1,642,375	2,074,139	0		