ALL FUNDS	FY25 Actual	FY26 Budget	FY27 Budget
REVENUES	**Total**	**Total Budget**	**Total Budget**
TOTAL SOURCES:	**13,443,154**	**10,323,622**	**12,237,229**
Transfers In:	883,516	824,270	800,000
Fund Balances/Reserves/Net Assets			-
TOTAL REVENUES, TRANSFERS, AND BALANCES:	**14,326,670**	**11,147,892**	**13,037,229**
EXPENDITURES			
Departmental Expenditures			
Total Departmental Expenditures	**9,567,643**	**9,612,920**	**10,688,005**
Capital Outlay			
Total Capital Outlay	**860,632**	**3,607,090**	**1,752,437**
Debt Service (Principal & Interest)	**783,751**	**791,109**	**692,754**
TOTAL EXPENDITURES	**11,212,026**	**14,011,119**	**13,133,196**
Net	**3,114,644**	**(2,863,227)**	**(95,967)**
Transfers Out	(3,114,644)	2,863,227	95,967
Fund Balances/Reserve/Net Assets			
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES and BALANCES:	**11,212,026**	**14,011,119**	**13,133,196**

GENERAL FUND	FY25 Actual	FY26 Budget	FY27 Budget
REVENUES	**General Fund**	**General Fund**	**General Fund**
TOTAL SOURCES:	**7,022,726**	**6,217,737**	**6,394,359**
Transfers In:			
Fund Balances/Reserves/Net Assets			
TOTAL REVENUES, TRANSFERS, AND BALANCES:	**7,022,726**	**6,217,737**	**6,394,359**
EXPENDITURES			
Departmental Expenditures			
Administration			
Town Council - 511	289,620	120,429	113,638
Town Manager - 512	394,571	389,040	366,261
Human Resources - New1	-	-	105,168
Clerks Office - New2	-	-	224,061
Attorney -514	-	180,000	160,000
Finance & Administration - 513	320,777	491,780	481,425
Non-Departmental - 510	202,241	104,157	298,000
Public Safety			
Polk County Sheriffs Office - 521	1,026,983	1,134,519	1,222,445
Code Enforcement - 529	195,088	238,150	317,700
Culture/Recreation			
Dundee Historic Depot - 573	53,972	47,124	81,890
Public Library - 571	211,974	229,189	241,526
Parks - 572	298,480	250,876	494,236
Recreation - 574	107,717	172,821	97,550
Development Services			
Building & Zoning - 524	461,155	498,785	482,651
Planning - 515	387,202	716,774	433,248
Utilities & Public Works			
Streets - 541	446,263	465,614	444,378
Public Facilities - 519	155,894	247,414	196,188
Total Departmental Expenditures	**4,551,935**	**5,286,671**	**5,760,365**
Capital Outlay			
Parks - 572	179,168	28,000	111,184
Streets - 541	9,225	226,697	341,000
Public Facilities - 519	32,300	53,500	84,508
Planning - 515	-	-	-
Building & Zoning - 524	54,861	55,000	65,000
Total Capital Outlay	**391,354**	**369,447**	**601,692**
Debt Service (Principal & Interest)	**222,440**	**229,798**	**229,798**
TOTAL EXPENDITURES	**5,165,729**	**5,885,916**	**6,591,855**
Net	**1,856,997**	**331,821**	**(197,496)**
Transfers Out	(1,856,997)	(331,821)	197,496
Fund Balances/Reserve/Net Assets			
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES and BALANCES:	**5,165,729**	**5,885,916**	**6,591,855**

IMPACT FUND	FY25 Actual	FY26 Budget	FY27 Budget
REVENUES	Impact Fee Fund	Impact Fee Fund	Impact Fee Fund
TOTAL SOURCES:	2,658,353	300,000	1,768,370
Transfers In: Fund Balances/Reserves/Net Assets			
TOTAL REVENUES, TRANSFERS, AND BALANCES:	2,658,353	300,000	1,768,370
EXPENDITURES			
Total Departmental Expenditures	-	-	-
Debt Service (Principal & Interest)	-	-	
TOTAL EXPENDITURES	-	-	-
Net	2,658,353	300,000	1,768,370
Transfers Out Fund Balances/Reserve/Net Assets	(2,658,353)	(300,000)	(1,768,370)
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES and BALANCES:	-	-	-

FIRE FUND	FY25 Actual	FY26 Budget	FY27 Budget
REVENUES	**Fire Special Fund**	**Fire Special Fund**	**Fire Special Fund**
TOTAL SOURCES:	**268,481**	**270,000**	**250,000**
Transfers In: Fund Balances/Reserves/Net Assets	883,516	824,270	800,000
TOTAL REVENUES, TRANSFERS, AND BALANCES:	**1,151,997**	**1,094,270**	**1,050,000**
EXPENDITURES			
Total Departmental Expenditures	**922,570**	**1,006,000**	**1,289,444**
Capital Outlay			
Total Capital Outlay	**-**	**-**	**24,650**
Debt Service (Principal & Interest)	**66,500**	**66,500**	**66,500**
TOTAL EXPENDITURES	**989,070**	**1,072,500**	**1,380,594**
Net	**162,927**	**21,770**	**(330,594)**
Transfers Out Fund Balances/Reserve/Net Assets	(162,927)	(21,770)	330,594
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES and BALANCES:	**989,070**	**1,072,500**	**1,380,594**

ENTERPRISE FUND	FY25 Actual	FY26 Budget	FY27 Budget
REVENUES	**Enterprise Fund**	**Enterprise Fund**	**Enterprise Fund**
TOTAL SOURCES:	**3,493,595**	**3,535,885**	**3,824,500**
Transfers In:			
Fund Balances/Reserves/Net Assets			
TOTAL REVENUES, TRANSFERS, AND BALANCES:	**3,493,595**	**3,535,885**	**3,824,500**
EXPENDITURES			
Departmental Expenditures			
Water Utilities - 533	1,747,773	1,401,229	1,657,348
Solid Waste / Sanitation - 534	1,073,571	722,291	586,129
Wastewater Utilities - 535	1,184,605	1,113,720	1,033,665
Stormwater - 538	87,189	83,009	361,054
Total Departmental Expenditures	**4,093,138**	**3,320,249**	**3,638,196**
Capital Outlay			
Polk County Sheriffs Office - 521	-	-	-
Water Utilities - 533	293,111	2,508,450	705,595
Solid Waste / Sanitation - 534	0	-	201,000
Wastewater Utilities - 535	100,050	414,193	50,000
Stormwater - 538	5,000	-	169,500
Total Capital Outlay	**398,161**	**2,922,643**	**1,126,095**
Debt Service (Principal & Interest)	**494,811**	**494,811**	**396,456**
TOTAL EXPENDITURES	**4,986,110**	**6,737,703**	**5,160,747**
Net	**(1,492,515)**	**(3,201,818)**	**(1,336,247)**
Transfers Out	1,492,515	3,201,818	1,336,247
Fund Balances/Reserve/Net Assets			
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES and BALANCES:	**4,986,110**	**6,737,703**	**5,160,747**

REVENUES	2024 Actual	2025 Actual	2026 Budget	2027 Budget
General Fund - 001				
Total Ad Valorem Taxes	**2,708,170**	**2,908,584**	**3,347,834**	**3,210,765**
Public Charges / Sales, Use, & Other Taxes				
Business Tax	-	3,002	-	-
9th Cent Gas Tax	29,487	30,222	27,000	28,000
Local Option Gas Tax	164,296	134,558	156,056	155,000
New Local Option Gas Tax	105,187	94,464	101,984	100,000
Electric-Utility	505,816	583,195	450,000	550,000
Water Utility Tax	102,542	106,614	100,000	100,000
Natural Gas	11	302	25	-
Propane Gas	6,578	20,135	6,200	5,000
Communication Services Tax	154,388	203,524	159,121	161,099
Half Cent Sales Tax	443,584	407,691	425,000	441,906
Total Public Charges / Sales, Use, & Other Taxes	**1,511,891**	**1,583,706**	**1,425,386**	**1,541,005**
Franchise Taxes				
Sanitation Franchise	-	-	-	
Electric-Franchise	391,062	428,478	399,000	392,479
Total Franchise Taxes	**391,062**	**428,478**	**399,000**	**392,479**
Licenses & Permits				
Occupational Licenses	9,808	9,069	5,900	11,719
Building Permits	493,685	1,247,281	482,479	566,963
Building Permits (Breakout)	250	230	-	271
Special Assessment - Fire	10,749	-	-	2,419
Total Licenses & Permits	**514,492**	**1,256,580**	**488,379**	**581,372**
Intergovernmental Revenues				
Intergovernmental Revenue	-	-	-	-
Federal Grants	1,168	-	-	-
CDBG Grant	1,650	17,403	-	4,287
Federal Grant-ARPA Funds	-	-	-	-
Other Financial Assistance-Federal Sourc	-	-	-	-
Care Revenue	-	-	-	-
American Rescue Plan Act	-	-	-	-
Federal Grants-Fire Control	-	-	-	26,077
SRS - Motor Fuel Tax	50,175	127,535	103,188	72,320
SRS - Sales Tax	231,115	159,643	190,000	210,055
Mobile Home Licenses	7,261	6,582	7,500	7,378
Alcoholic Beverage Licenses	1,701	2,508	3,500	2,358
Library Cooperative	20,346	9,202	25,500	25,500
State Highway Maint Agreement	-	-	-	-
State Traf Sigl Maint Agreement	11,853	-	-	
Total Intergovernmental Revenues	**325,269**	**322,873**	**329,688**	**347,976**

REVENUES	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Service Charge Revenues				
Zoning	-	761	11,000	5,502
Land Development Fees	21,475	10,861	62,800	85,352
Variances	533	-	-	-
Site Plan Review	15,504	63,332	25,000	55,000
Lien Search Fees	4,400	4,989	4,000	4,583
Notary Fees	985	504	1,300	802
Construction Plan Review	-	-	-	-
Developement Consulting Charge Back	57,469	-	-	-
Administrative Service Fees	14,854	85	21,000	10,000
Public Records Request Fee	-	-	11,850	500
Election Fees	-	202	3,000	-
Tower Rental	18,090	14,275	500	16,493
Fees in Lieu of Land for Parks	-	-	-	-
Veterans Memorial Celebration	105	1,470	-	350
Legacy Tree & Bench Program	800	-	3,000	-
Community Center-Main Str Center Rental	15,940	22,054	1,000	22,778
Community Center - Main St Attendant Fee	3,902	6,360	25,000	5,521
Total Service Charge Revenues	**154,057**	**124,892**	**169,450**	**206,881**
Fines & Forfeitures				
Police Fines	16,770	21,824	16,000	15,581
Police Education	3,489	2,928	1,500	1,000
Police Investigations	-	-	-	-
Violations of Local Ordinances	2,005	17,563	-	80,000
Total Fines & Forfeitures	**22,263**	**42,316**	**17,500**	**96,581**

REVENUES	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Miscellaneous Revenues				
Interest Income	1,023	-	-	-
Sale of Surplus Property	2,970	-	5,000	-
Private Donations	5,746	100	-	-
Christmas Donations	1,405	2,750	2,500	3,000
Recreation Donations	25	1,000	1,000	1,000
4th of July Donations	9,555	525	3,000	3,000
Back to School Donations	-	-	9,000	-
Back 2 School Event	-	500	-	-
Depot Donations	535	411	250	300
Library Donations	500	-	-	-
Miscellaneous Income	2,978	(604)	-	-
Insurance Proceeds	-	-	-	-
Library Miscellaneous Fees	23,946	44,909	4,500	5,000
Miscellaneous Revenue	44,706	48,834	15,250	5,000
Equipment Financing	36,242	-	-	-
Miscellaneous Revenue-Recovery	-	256,873	-	-
Total Miscellaneous Revenues	**129,632**	**355,298**	**40,500**	**17,300**
Other Sources				
GENERAL FUND	-	-	-	-
Other Revenue	-	-	55,000	-
Total Other Sources	**-**	**-**	**55,000**	**-**
Transfers				
Transfer from Enterprise Fund	-	-	-	-
Over Payments	-	-	-	-
Total Transfers	**-**	**-**	**-**	**-**
Total General Fund - 001	**5,756,835**	**7,022,726**	**6,272,737**	**6,394,359**
Fund 101 Impact Fees				
Impact Fees				
Impact Fees Fire Dept Residential	29,232	78,624	60,000	60,000
Impact Fees Police Services Residential	4,611	12,402	10,000	10,000
Water Impact Fees Residential	172,273	531,775	-	421,470
Waste Water Impact Fees Residential	136,467	536,926	-	536,900
Impact Fees Roads Residential	303,717	1,177,110	100,000	500,000
Impact Fees Recreation Residential	94,221	253,422	80,000	200,000
Impact Fees Library Residential	25,317	68,094	50,000	40,000
Total Impact Fees	**765,838**	**2,658,353**	**300,000**	**1,768,370**
Total Fund 101 Impact Fees	**765,838**	**2,658,353**	**300,000**	**1,768,370**

REVENUES	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Fund 102 - Fire				
Intergovernmental				
Special Assessment- Fire	269,974	268,481	270,000	250,000
Federal Grants	26,863	-	-	
State of Florida Grant Revenue	1,128	-	-	
State of FL Grants Public Safety	-	-	-	
Total Intergovernmental	**297,964**	**268,481**	**270,000**	**250,000**
Transfers and Other Sources				
Transfer from General to Fire Fund	609,438	883,516	824,270	800,000
Installment Purchase Proceeds	310,262	-	-	
Total Transfers and Other Sources	**919,700**	**883,516**	**824,270**	**800,000**
Total Fund 102 - Fire	**1,217,664**	**1,151,997**	**1,094,270**	**1,050,000**
Fund 401 - Enterprise				
Charges for Services				
Stormwater Special Assessment	176,876	189,254	180,000	150,000
Stormwater Management	-	-	-	-
Water Revenue	1,099,124	1,135,193	1,200,000	1,500,000
Water Utility Tax (Inside)	-	-	-	-
Solid Waste Revenue	1,034,577	1,065,058	1,035,000	1,000,000
Water Idle Capacity Charge	33,048	-	-	-
Wastewater Idle Capacity Charge	99,743	-	-	-
Wastewater Revenue	833,515	882,786	954,885	1,000,000
Sewer Tap Fees	3,503	9,379	5,000	4,000
Overages/Shortages	392	-	-	-
Wastewater Bulk Svc	31,589	40,503	-	-
Meter Installation Fees	35,934	88,661	75,000	85,000
Total Charges for Services	**3,348,300**	**3,410,834**	**3,449,885**	**3,739,000**
Intergovernmental				
Federal Grants	89,855	41,476	-	
Total Intergovernmental	**89,855**	**41,476**	**-**	**-**
Impact Fees				
Water Impact Fees	19,267	-	-	-
Wastewater Impact Fees	24,544	-	-	-
Total Impact Fees	**43,811**	**-**	**-**	**-**
Fines & Forfeitures				
Late & Non Payment Fees	91,060	82,760	85,000	85,000
NSF Fees	120	-	1,000	500
Total Fines & Forfeitures	**91,180**	**82,760**	**86,000**	**85,500**

REVENUES	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Miscellaneous				
Interest Income	5,302	21,302	-	-
Investment Income - Sewer	(25,000)	-	-	-
Sale of Property	(2,525)	-	-	-
Bad Debts Recovery	-	-	-	-
Stormwater	-	-	-	-
Proceeds from Insurance	-	295,401	-	-
Miscellaneous Income	1,744	10,529	-	-
Total Miscellaneous	**(20,479)**	**327,232**	**-**	**-**
Total Fund 401 - Enterprise	**3,552,667**	**3,862,302**	**3,535,885**	**3,824,500**

Expenditure	2025 Actual	2025 Budget	2026 Budget	2027 Budget
Town Council - 511				
Salaries & Wages	24,461	25,200	25,201	21,420
Payroll Taxes	1,865	1,928	1,928	1,639
Workers' Comp	6,238	2,200	2,200	2,879
Professional Services	1,551	1,500	1,500	1,500
Attorney	174,707	-	-	-
Travel & Training	9,213	20,000	10,000	20,000
Communication Services-Phones	200	100	100	200
Communication Svcs-Cell Phones	1,964	-	-	-
Communication Svcs-Newspaper Ads	7,909	5,000	6,000	8,000
Communications Alarm Monitoring	5,424	-	4,000	4,000
Annual Software Maintenance	-	-	-	-
IT Services	3,840	-	20,400	
Freight & Postages	1,027	100	100	200
Rent/Leases/Mortgage	26	500	500	100
Insurance	16,942	16,500	16,500	15,000
Promotional Activities	-	1,500	1,000	1,000
Christmas Dinner	-	-	-	4,000
Townwide Cleanup Event	-	1,000	1,000	1,000
Tree Board Reserve Allocation	15,482	15,000	15,000	15,000
Election	3,830	7,000	5,000	5,000
Other Current Charges	4,764	8,000	3,000	5,000
Office Supplies	766	350	200	500
Operating Supplies	1,664	800	800	1,200
Dues & Subscriptions	7,749	7,000	6,000	6,000
Machinery & Equipment	8,475	500	-	-
Total Town Council - 511	**298,095**	**114,178**	**120,429**	**113,638**
Personnel	32,564	29,328	29,329	25,938
Operating	257,056	84,350	91,100	87,700
Capital - Gen	8,475	500	-	-

Expenditure	2025 Actual	2025 Budget	2026 Budget	2027 Budget
Town Manager - 512				
Salaries & Wages	241,707	227,831	240,000	272,993
Other Rate	4,109	-	-	-
Other Salaries and Wages	217	-	-	-
Overtime	2,637	3,000	2,500	-
Vehicle Allowance	2,000	5,200	4,800	5,200
Fica Taxes	19,032	17,429	18,000	12,851
Retirement Contribution	360	11,250	11,250	-
Retirement Contribution/ICMA		-	-	-
Life & Health Insurance	32,070	18,200	40,000	40,000
Workers' Comp	5,987	3,006	3,000	3,792
Professional Services	18,456	6,500	6,500	5,000
Attorney	2,114	-	-	-
Travel & Training	8,417	7,000	5,000	1,000
Communication Services-Phones	-	-	-	-
Communication Svcs-Cell Phones	1,805	-	-	-
Communications Alarm Monitoring	425	500	500	250
IT Services	5,841	12,135	10,200	
Freight & Postages	688	200	200	350
Rent/Leases/Mortgage	26	23	40	25
Insurance	16,942	16,500	14,000	5,000
Repairs & Maintenance	1,061	50	-	50
Copies & Printing	258	300	2,800	500
Promotional Activities	-	800	500	500
Other Current Charges	12,348	2,000	3,000	5,000
Disaster Expenditures	83	-	-	-
Office Supplies	3,346	750	750	750
Operating Supplies	3,012	2,000	2,000	3,000
Dues & Subscriptions	9,711	3,200	2,000	10,000
Recording and Ordinances	1,918	10,000	22,000	-
Machinery & Equipment	-	-	-	-
Total Town Manager - 512	**394,571**	**347,874**	**389,040**	**366,261**
Personnel	308,119	285,916	319,550	334,836
Operating	86,452	61,958	69,490	31,425
Capital - Gen	-	-	-	-

Budget Highlights

HR & Clerks office split out
Add Assistant Town Manager
Finance Coordinator moved to Finance

Expenditure	2025 Actual	2025 Budget	2026 Budget	2027 Budget
Human Resources - New1				
Salaries & Wages				80,524
Other Rate				-
Other Salaries and Wages				-
Overtime				-
Vehicle Allowance				
Fica Taxes				6,160
Retirement Contribution				1,040
Retirement Contribution/ICMA				-
Life & Health Insurance				-
Workers' Comp				1,119
Professional Services				5,000
Attorney				-
Travel & Training				1,000
Communication Services-Phones				-
Communication Svcs-Cell Phones				-
Communications Alarm Monitoring				250
IT Services				-
Freight & Postages				350
Rent/Leases/Mortgage				25
Insurance				5,000
Repairs & Maintenance				-
Copies & Printing				200
Promotional Activities				-
Other Current Charges				1,000
Disaster Expenditures				-
Office Supplies				500
Operating Supplies				1,000
Dues & Subscriptions				2,000
Recording and Ordinances				-
Machinery & Equipment				-
Total Human Resources - New1				**105,168**
Personnel	-	-	-	88,843
Operating	-	-	-	16,325
Capital - Gen	-	-	-	-

Budget Highlights

New Department

Expenditure	2025 Actual	2025 Budget	2026 Budget	2027 Budget
Clerks Office - New2				
Salaries & Wages				125,891
Other Rate				-
Other Salaries and Wages				-
Overtime				-
Vehicle Allowance				-
Fica Taxes				9,631
Retirement Contribution				-
Retirement Contribution/ICMA				-
Life & Health Insurance				-
Workers' Comp				1,749
Professional Services				34,440
Attorney				-
Travel & Training				3,275
Communication Services-Phones				2,400
Communication Svcs-Cell Phones				-
Communications Alarm Monitoring				-
IT Services				-
Freight & Postages				1,900
Rent/Leases/Mortgage				13,800
Insurance				5,000
Repairs & Maintenance				13,000
Copies & Printing				4,000
Promotional Activities				1,200
Other Current Charges				3,050
Disaster Expenditures				-
Office Supplies				400
Operating Supplies				4,000
Dues & Subscriptions				325
Recording and Ordinances				-
Machinery & Equipment				-
Total Clerks Office - New2				**224,061**
Personnel	-	-	-	137,271
Operating	-	-	-	86,790
Capital - Gen	-	-	-	-

Budget Highlights

New Department

Add Assistant Town Clerk

Expenditure	2025 Actual	2025 Budget	2026 Budget	2027 Budget
Attorney -514				
Professional Services	-	180,000	180,000	160,000
Legal Counsel-Repair & Maint	6	-	-	-
Legal Counsel-Other Current Charges	-	-	-	-
Total Attorney -514	**6**	**180,000**	**180,000**	**160,000**

Budget Highlights

None

Non-Departmental - 510				
Machinery & Equipment	-	-	-	-
Professional Services	45,925	-	2,500	45,000
Travel & Training			2,000	-
Other Current Charges			300	-
Comm Svcs Phones Land Lines	11,954	-	-	12,000
Comm Svcs Cell Phones	-	-	-	-
Comm Svcs Email	-	-	-	-
Comm Svcs Alarm Monitoring	1,703	-	-	2,000
Internet/Cable	94,381	-	-	95,000
Software Annual Maintenance	16,237	-	-	20,000
IT Support			All Depts:	106,000
Postage	5,023	-	-	500
Insurance	-			-
Rent/Leases/Mortgages	10,269	-	-	8,000
Repairs & Maintenance	7,418	-	-	8,000
Repairs & Maintenance	-	-	-	-
Other Current Charges	-	-	300	500
Office Supplies	535	-	-	500
Operating Supplies	-	-	-	-
Dues & Subscriptions	8,797	-	-	500
IT Contra Account	-	-	-	-
Salaries & Wages			85,000	-
Payroll Taxes			1,500	-
Workers' Comp			11,057	-
Employee Benefits			1,500	-
Total Non-Departmental - 510	**202,241**	**-**	**104,157**	**298,000**
Personnel	-	-	99,057	-
Operating	202,241	-	5,100	298,000
Capital - Gen	-	-	-	-

Budget Highlights

IT Support consolidated from departments

Expenditure	2025 Actual	2025 Budget	2026 Budget	2027 Budget
Finance & Administration - 513				
Salaries & Wages	107,011	123,648	167,106	218,000
Other Rate	1,209	-	-	-
Other Salaries and Wages	393	-	-	-
Overtime	5,074	3,000	3,000	-
Fica Taxes	8,693	9,162	21,887	16,677
Retirement Contribution	1,039	-	-	1,000
Life & Health Insurance	25,452	25,000	50,000	30,000
Workers' Comp	5,483	3,500	3,500	8,548
Professional Services	113,480	50,000	135,000	125,000
IT Support	-	-	-	
Attorney	53	-	-	-
Accounting & Auditing	18,864	42,500	60,000	60,000
Travel & Training	-	1,000	-	1,000
Communication Services	-	-	-	-
Communication Svcs-Cell Phones	1,658	-	-	-
Communications Alarm Monitoring	191	-	-	50
IT Services	2,223	12,135	17,000	-
Freight & Postages	600	600	500	500
Utility Services	496	-	-	-
Bank Service Charges	4,085	4,600	1,500	1,500
Rent/Leases/Mortgage	26	-	5,000	50
Insurance	16,942	-	24,487	15,000
Repair & Maintenance	325	-	-	-
Repairs & Maintenance-Vehicles	176	-	-	-
Copies & Printing	258	200	500	200
Other Current Charges	2,547	350	-	1,500
Office Supplies	2,934	500	300	1,000
Operating Supplies	1,142	1,200	500	1,000
Dues & Subscriptions	422	750	1,500	400
Machinery & Equipment	-	2,000	-	-
Total Finance & Administration - 513	**320,777**	**280,145**	**491,780**	**481,425**
Personnel	154,355	164,310	245,493	274,225
Operating	166,422	113,835	246,287	207,200
Capital - Gen	-	2,000	-	-

Budget Highlights

Includes Finance Director

Includes Finance Coordinator from Town Mgr

Professional Services includes additional audit support

Expenditure	2025 Actual	2025 Budget	2026 Budget	2027 Budget
Polk County Sheriffs Office - 521				
Professional Services	370	700	700	500
Contract Labor	994,308	1,003,483	1,095,119	1,193,170
Communication Services	1,955	-	-	-
Web Site Internet Bright House	-	-	-	-
IT Services	460	12,135	10,200	
Utility Services	5,396	8,800	8,000	8,000
Insurance	16,942	16,500	16,500	17,000
Repairs & Maintenance	2,495	4,100	4,000	2,500
Copies & Printing	28	-	-	25
Other Current Charges	25	500	-	250
Operating Supplies	5,004	-	-	1,000
Building Improvement	-	-	-	-
Machinery & Equipment	-	10,000	7,000	-
Machinery & Equipment	8,000	-	-	-
Total Polk County Sheriffs Office - 521	**1,034,983**	**1,056,218**	**1,141,519**	**1,222,445**
Personnel	994,308	1,003,483	1,095,119	1,193,170
Operating	32,675	42,735	39,400	29,275
Capital - Gen	8,000	10,000	7,000	-

Budget Highlights

No major changes

Expenditure	2025 Actual	2025 Budget	2026 Budget	2027 Budget
Planning - 515				
Salaries & Wages	71,679	128,565	271,669	239,563
Other Rate	1,096	-	-	-
Other Salaries and Wages	108	-	1,500	-
Overtime	131	-	2,000	-
Fica Taxes	5,549	9,835	12,000	18,327
Life & Health Ins	19,076	2,600	47,740	25,000
Workers' Comp	4,315	3,500	4,500	3,593
Professional Services	144,166	2,500	2,500	1,500
Attorney	51,123	-	-	-
Engineering	25,446	100,000	162,000	50,000
Contract Labor	26,988	40,000	50,000	50,000
Travel & Training	3,443	850	2,500	2,500
Communication Services	-	-	-	-
Communication Svcs-Newspaper Ads	505	3,500	1,500	7,000
Communications Alarm Monitoring	1,060	500	650	1,000
Web Site	-	-	315	635
IT Support	977	12,135	10,200	
Freight & Postages	1,478	2,500	500	1,500
Rent/Leases/Mortgage	26	-	-	30
Insurance	18,110	16,500	16,500	15,000
Repairs & Maintenance	429	100	400	6,000
Copies & Printing	258	1,000	300	2,200
Other Current Charges	1,042	3,500	1,500	900
Disaster Expenditures	1,400	-	-	-
Office Supplies	2,752	1,500	1,000	1,000
Operating Supplies	845	1,000	1,000	1,000
Dues & Subscriptions	3,098	2,000	2,000	2,000
Recording and Ordinances	2,102	5,000	3,000	3,000
Machinery & Equipment	-	1,500	1,500	1,500
Town Vision		-	120,000	-
Total Planning - 515	**387,202**	**338,585**	**716,774**	**433,248**
Personnel	101,954	144,500	339,409	286,483
Operating	285,248	194,085	377,365	146,765
Capital - Gen	-	-	-	-

Budget Highlights

No Major Changes

Expenditure	2025 Actual	2025 Budget	2026 Budget	2027 Budget
Building & Zoning - 524				
Salaries & Wages	155,514	231,000	110,000	316,964
Other Rate	2,045	-	-	-
Other Salaries and Wages	325	500	2,000	-
Overtime	5,168	1,000	5,000	-
Uniforms Allowance	225	-	-	-
Fica Taxes	12,472	17,670	11,092	24,248
Retirement Contribution	-	1,500	-	-
Life & Health Insurance	26,902	35,000	41,740	-
Workers' Comp	5,483	7,500	4,500	4,754
Professional Services	1,662	2,000	1,000	1,200
Attorney	-	-	-	-
Engineering	-	-	-	-
Contract Labor	40,500	-	136,320	30,000
Building Plan Review	25,275	-	136,320	50,000
Travel & Training	993	1,500	1,500	3,000
Communication Services-Phones	-	-	-	-
Communication Svcs-Cell Phones	4,860	-	-	-
Communications Alarm Monitoring	1,335	-	-	10,500
IT Services	741	12,135	10,200	
Web Site	-	-	313	635
Freight & Postages	3,171	50	2,000	2,800
Utility Services	7,049	3,500	4,500	6,000
Rent/Leases/Mortgage	227	750	100	700
Insurance	16,942	16,500	16,500	15,000
Repairs & Maintenance	139,249	8,500	8,500	9,500
Repairs & Maintenance-Vehicles	149	500	500	500
Copies & Printing	337	500	500	400
Other Current Charges	3,880	1,500	1,500	1,500
Disaster Expenditures	1,582	-	-	-
Office Supplies	1,791	1,000	1,000	1,000
Operating Supplies	1,314	1,500	1,500	1,500
Transportation	1,364	1,200	1,200	1,200
Dues & Subscriptions	599	1,500	1,000	1,250
CAPITAL OUTLAY BUILDING	54,861	70,000	55,000	65,000
Capital Building Outlay	-	-	-	-
Total Building & Zoning - 524	**516,015**	**416,805**	**553,785**	**547,651**
Personnel	208,135	294,170	174,332	345,966
Operating	253,020	52,635	324,453	136,685
Capital - Gen	54,861	70,000	55,000	65,000

Budget Highlights

No Major Changes

Expenditure	2025 Actual	2025 Budget	2026 Budget	2027 Budget
Code Enforcement - 529				
Salaries & Wages	114,209	99,000	119,000	151,591
Other Rate	1,181	-	-	-
Other Salaries and Wages	217	-	-	-
Overtime	658	1,500	1,500	-
Uniforms Allowance	-	-	-	-
Fica Taxes	8,780	7,574	7,500	11,597
Retirement Contribution	1,600	-	1,300	-
Life & Health Insurance	22,676	20,400	25,000	35,000
Workers' Comp	5,483	7,000	7,000	3,032
Professional Services	1,154	4,000	700	1,000
Special Magistrate	3,413	4,000	4,500	4,000
Contract Labor	-	-	-	-
Travel & Training	898	1,500	1,500	1,500
Communication Services	-	-	-	-
Communications Alarm Monitoring	2,087	600	800	1,000
IT Services	977	12,135	10,200	
Freight & Postages	3,374	2,500	2,500	2,500
Rent/Leases/Mortgage	26	-	350	30
Insurance	16,942	-	16,500	15,000
Repairs & Maintenance	187	500	500	-
Repairs & Maintenance-Vehicles	203	6,000	3,000	1,000
Copies & Printing	337	-	600	350
Other Current Charges	3,024	-	-	3,500
Disaster Expenditures	1,400	-	1,400	-
Office Supplies	2,148	500	500	500
Operating Supplies	2,200	1,500	1,500	2,000
Operating Supplies-Uniform	-	-	-	-
Transportation	1,141	350	1,000	600
Dues & Subscriptions	773	500	500	500
Recording and Ordinances	-	-	-	-
Outreach Program		-	3,000	3,000
Liability		-	5,000	5,000
Revenue Expenses		-	20,000	75,000
Other Current Charges		-	2,500	-
Uniforms Allowance		-	300	-
Machinery & Equipment	-	-	2,500	-
Total Code Enforcement - 529	**195,088**	**169,559**	**240,650**	**317,700**
Personnel	125,044	108,074	128,000	163,188
Operating	70,044	61,485	110,150	154,512
Capital - Gen	-	-	2,500	-

Budget Highlights

Added Outreach program to the residents

Added expenses for demolition, mowing, etc.

Above expenses are offset in revenues

Expenditure	2025 Actual	2025 Budget	2026 Budget	2027 Budget
Recreation - 574				
Salaries & Wages	-	-	52,395	-
Overtime	-	-	1,512	-
Payroll Taxes	-	-	4,261	-
Employee Benefits	-	-	5,040	-
Workers' Comp	366	-	1,500	-
Professional Services	29	-	-	-
Recreation Spec Events-Prof Fees	-	-	-	-
Travel & Training	-	-	1,000	-
Communication Svcs-Cell Phones	1,856	-	-	-
Web Site	-	-	313	-
Communication Svcs-Alarm Monitoring	-	-	-	-
IT Services	-	-	10,200	
Freight & Postages	583	-	1,000	300
Utility Services	-	-	6,000	-
Insurance	16,942	-	-	15,000
Repair & Maintenance	194	-	-	-
Copies & Printing	-	-	1,000	-
Promotional Activities	24	-	500	500
Other Current Charges	9,315	3,000	500	4,500
Office Supplies	1,022	-	500	750
Operating Supplies	1,614	1,500	7,500	-
Transportation	-	-	-	-
B2School Event	4,638	3,500	5,000	5,000
MLK Parade	-	2,000	1,000	500
Juneteenth	-	2,500	1,000	500
Fall Festival	6,662	3,000	3,000	2,000
Christmas Events	11,837	15,000	25,000	25,000
Easter	2,030	2,500	3,000	4,000
Movies in the Park	15,173	1,000	-	-
Christmas Dinner	13,414	-	10,000	13,500
The 4th of July	21,324	21,000	25,000	25,000
Legacy Tree & Bench Program	-	-	-	-
Summer Recreation	95	-	2,500	-
Toy Drive-Christmas	510	1,000	1,000	-
McKinze Clayton Donation	-	24,000	-	-
Dues & Subscriptions	90	-	600	1,000
New Recreation Programs	-	-	-	-
Sponsorships		-	2,500	-
Building Improvement	-	-	1,000	-
Machinery & Equipment	115,308	15,000	2,500	-
Play Ground Equipment	492	-	-	-
Community Center Kitchen Equipment	-	-	250	-
Total Recreation - 574	**223,517**	**95,000**	**176,571**	**97,550**
Personnel	366	-	64,708	-
Operating	107,351	80,000	108,113	97,550
Capital - Gen	115,800	15,000	3,750	-

Budget Highlights

No major changes

Expenditure	2025 Actual	2025 Budget	2026 Budget	2027 Budget
Parks - 572				
Salaries & Wages	135,481	92,559	102,060	306,548
Other Rate	1,470	-	-	-
Other Salaries and Wages	108	-	-	-
Overtime	6,674	2,000	5,000	3,842
Uniforms Allowance	450	-	-	-
Fica Taxes	10,965	7,081	10,010	23,745
Retirement Contribution	1,030	-	1,000	1,000
Life & Health Insurance	26,475	25,500	36,100	35,000
Workers' Comp	7,101	6,210	6,210	6,131
Professional Services	1,231	9,000	1,000	1,000
Travel & Training	345	300	1,500	2,000
Communication Services-Phones	-	-	-	240
Communication Svcs-Cell Phone	1,856	-	-	1,800
Communication Svcs-Alarm Monitoring	319	-	-	300
IT Services	525	12,135	10,200	
Freight & Postages	137	-	300	300
Utility Services	27,686	29,000	29,921	15,000
Rent/Leases/Mortgage	26	-	-	30
Insurance	16,942	16,500	7,000	15,000
Repairs & Maintenance-Vehicles	6,457	2,200	-	2,000
Repairs & Maintenance	15,686	20,000	15,000	15,000
Lakes Maintenance	9,509	15,000	2,000	20,000
Copies & Printing	-	-	-	1,000
Promotional Activities	-	-	-	22,000
Other Current Charges	3,976	2,500	2,500	2,500
Disaster Expenditures	21	-	-	-
Office Supplies	77	325	100	200
Operating Supplies	9,059	2,500	5,000	5,000
Landscaping Supplies	4,861	10,000	10,000	10,000
Operating Supplies - Uniforms	155	2,500	2,875	2,000
Transportation	9,859	1,000	3,000	2,500
Dues & Subscriptions	-	100	100	100
Building Improvement	-	1,000	3,000	3,000
Improvement other than Bldg	-	-	-	-
Lake Menzie Project	-	-	-	-
Lake Marie Project	-	-	-	-
Lake Marie Bridge Project	139,057	-	-	-
Machinery & Equipment Less $1000	29,158	5,500	25,000	35,059
Capital Equipment	10,953	20,000	-	73,125
Highland Splash Park Phases 1&2	649,908	-	-	-
8th Street Park	113	-	-	-
Machinery & Equipment	-	-	-	-
Total Parks - 572	**1,127,669**	**282,910**	**278,876**	**605,420**
Personnel	189,755	133,350	160,380	376,266
Operating	108,726	123,060	90,496	117,970
Capital - Gen	179,168	26,500	28,000	111,184
Capital - 101	650,021	-	-	-

Budget Highlights

Addition of a Parks & Recs Manager

Expenditure	2025 Actual	2025 Budget	2026 Budget	2027 Budget
Streets - 541				
Salaries & Wages	175,539	162,446	210,350	182,735
Other Rate	1,038	-	-	-
Other Salaries and Wages	162	-	-	-
Overtime	9,925	4,000	5,000	4,326
Uniforms Allowance	675	-	-	-
Fica Taxes	14,290	12,427	12,428	14,310
Retirement Contribution	300	-	450	500
Life & Health Insurance	47,223	33,000	33,000	60,000
Workers' Comp	14,343	9,161	9,161	9,137
Professional Services	6,068	10,000	10,000	5,000
Engineering	-	-	-	-
Travel & Training	23	1,500	1,500	2,000
Communication Services-Phones	-	-	-	240
Communication Svcs-Cell Phones	1,856	-	-	3,000
Communications Alarm Monitoring	319	-	300	300
IT Services	525	12,135	10,200	
Freight & Postages	37	-	200	100
Utility Services	82,845	60,000	60,000	60,000
Rent/Leases/Mortgage	26	-	-	30
Insurance	16,942	16,500	16,500	15,000
Repairs & Maintenance	19,918	50,000	10,000	10,000
Repairs & Maintenance-Vehicles	3,730	15,000	13,000	5,000
Capital-Public Works Building	-	-	-	-
Copies & Printing	-	-	-	500
Other Current Charges	209	1,500	500	1,000
Disaster Expenditures	301	-	-	1,000
Office Supplies	24	-	-	200
Operating Supplies	4,463	31,000	20,000	3,000
Operating Supplies - Uniforms	257	3,000	5,525	2,500
Transportation	16,083	3,500	5,000	5,000
Road Materials & Supplies	1,196	500	5,000	22,000
Dues & Subscriptions	-	5,530	500	500
Membership Polk Transit	27,948	37,000	37,000	37,000
Capital Outlay Building	-	-	-	-
Downtown Lighting	-	-	-	-
Capital Outlay Sidewalks	-	-	-	70,000
Capital Outlay Roadways	-	-	-	-
Machinery & Equipment	9,225	60,000	29,480	91,000
Road Resurfacing	-	60,000	197,217	180,000
Improvement other than Bldg	-	-	-	-
Road Resurfacing	-	-	-	-
Total Streets - 541	**455,488**	**588,199**	**692,311**	**785,378**
Personnel	263,494	221,034	270,389	271,008
Operating	182,768	247,165	195,225	173,370
Capital - Gen	9,225	120,000	226,697	341,000
Capital - 101	-	-	-	-

Budget Highlights

No Major Changes

Public Facilities - 519

Expenditure	2025 Actual	2025 Budget	2026 Budget	2027 Budget
Salaries & Wages	34,045	63,000	111,844	72,520
Other Rate	120	-	-	-
Other Salaries and Wages	54	-	-	-
Overtime	-	1,000	1,000	-
Uniforms Allowance	125	-	-	-
Fica Taxes	2,612	4,820	4,819	5,548
Retirement Contribution	-	-	-	-
Life & Health Ins	5,571	10,000	4,000	5,000
Workers' Comp	5,483	1,250	4,102	1,450
Professional Services	2,242	1,500	1,500	1,500
Travel & Training				2,000
Communication Svcs-Cell Phones	2,095	-	-	1,800
Communications Alarm Monitoring	7,405	2,000	40,724	7,500
IT Services	253	12,135	10,200	
Freight & Postages	-	-	-	100
Communication Services	-	-	-	240
Utility Services	17,704	6,000	6,000	20,000
Rent/Leases/Mortgage	26	-	-	30
Insurance	16,094	10,000	10,000	15,000
Repairs & Maintenance	35,573	115,897	40,000	55,000
Other Current Charges	4,254	15,000	8,000	2,000
Disaster Expenditures	102	-	-	-
Operating Supplies	16,300	1,500	2,500	2,500
Operating Supplies - Uniforms	327	200	1,225	1,500
Transportation	3,917	1,000	1,000	2,000
Dues & Subscriptions	1,592	1,000	500	500
Building Improvement	32,300	1,000	13,000	21,508
Improvement other than Bldg	-	1,000	-	-
Machinery & Equipment	-	40,500	40,500	63,000
Total Public Facilities - 519	**188,194**	**288,802**	**300,914**	**280,696**
Personnel	48,011	80,070	125,765	84,518
Operating	107,883	166,232	121,649	111,670
Capital	32,300	42,500	53,500	84,508

Budget Highlights

No Major Changes

Expenditure	2025 Actual	2025 Budget	2026 Budget	2027 Budget
Public Library - 571				
Salaries & Wages	104,027	111,164	145,839	141,370
Other Rate	1,286	-	-	-
Other Salaries and Wages	162	-	-	-
Overtime	100	-	-	-
Fica Taxes	8,071	8,449	11,500	10,815
Retirement Contribution	-	-	-	-
Life & Health Insurance	37,837	-	-	25,000
Workers' Comp	5,483	8,800	4,500	1,414
Professional Services	1,675	1,000	1,300	1,375
Travel & Training	-	250	250	250
Communication Services-Phones	-	-	-	-
Communication Svcs-Cell Phones	-	-	-	350
Communications Alarm Monitoring	2,640	900	1,300	1,410
Web Site	-	-	-	269
IT Services	1,789	-	10,200	
Utility Service	17,300	12,000	15,000	18,000
Rent/Leases/Mortgage	26	-	50	23
Insurance	16,942	16,000	16,000	15,000
Repair & Maintenance	880	1,000	1,000	1,000
Copies & Printing	59	500	3,000	100
Promotional Activities	41	500	200	-
Other Current Charges	170	500	200	200
Office Supplies	380	500	500	700
Operating Supplies	1,810	1,500	2,000	1,200
Operating Supplies - Uniforms		-	-	300
Books	8,525	7,000	10,000	14,000
Dues & Subscriptions	350	-	550	350
Books Audio	1,835	1,000	2,500	3,000
Books DVD	126	500	800	500
Machinery & Equipment	355	-	1,500	4,000
Books, Pub & Library Materials	-	100	100	-
Programming Events	107	900	900	900
Total Public Library - 571	**211,974**	**172,563**	**229,189**	**241,526**
Personnel	156,965	128,413	161,839	178,599
Operating	55,009	44,150	67,350	62,927
Capital - Gen	-	-	-	-

Budget Highlights

Add 1 part time Library Assistant I

Expenditure	2025 Actual	2025 Budget	2026 Budget	2027 Budget
Dundee Historic Depot - 573				
Salaries & Wages	10,386	9,173	10,000	35,774
Disaster Pay	120	-	-	-
Other Salaries and Wages	-	-	-	-
Fica Taxes	804	668	702	2,737
Life & Health Insurance	58	-	75	-
Workers' Comp	5,483	600	4,102	1,789
Professional Services	535	200	200	500
Communication Services-Phones	-	-	-	240
Communication Svcs-Cell Phones	1,856	-	-	-
Communications Alarm Monitoring	7,771	1,400	1,400	7,700
IT Services	420	12,135	10,200	
Utility Services	8,267	3,500	6,845	5,000
Insurance	16,942	16,500	7,000	15,000
Repairs & Maintenance	709	5,000	5,000	10,000
Lawn Services	-	1,100	500	500
Copies & Printing	-	-	-	500
Promotional Activities	-	2,500	250	1,500
Other Current Charges	-	-	500	250
Office Supplies	-	-	-	150
Operating Supplies	623	1,000	250	250
Dues & Subscriptions	-	1,000	100	-
REMODELING OF PROPERTY	-	-	-	-
Museum Items Purchases	-	-	-	-
Total Dundee Historic Depot - 573	**53,972**	**54,776**	**47,124**	**81,890**
Personnel	16,851	10,441	14,879	40,300
Operating	37,122	44,335	32,245	41,590
Capital - Gen	-	-	-	-

Budget Highlights

No Major Changes

Expenditure	2025 Actual	2025 Budget	2026 Budget	2027 Budget
Fire Department - 522				
Salaries & Wages	514,116	570,000	622,000	817,981
Disaster Pay	2,358	-	-	-
Other Salaries and Wages	812	-	-	-
Overtime	98,013	-	65,000	101,196
Stipends	-	7,200	7,200	7,200
Fica Taxes	47,781	-	45,000	70,317
Retirement Contribution	-	-	-	-
Life & Health Insurance	84,130	39,375	140,000	120,900
Workers' Comp	38,763	13,329	6,000	12,270
Professional Services	2,850	2,100	2,100	24,000
Contract Labor-Dispatch Svcs	20,833	22,000	22,000	13,000
Travel & Training	5,660	6,700	6,700	19,500
Communications Alarm Monitoring	1,340	-	1,500	1,800
IT Services	420	12,135	10,200	
Freight & Postages	44	-	200	200
Utility Services	9,739	3,500	3,500	3,500
Rent//Leases/Mortgage	26	-	-	30
Insurance	16,942	11,970	14,500	17,000
Repair & Maintenance	6,717	5,000	5,000	7,000
Repairs & Maintenance-Vehicles	43,174	-	35,000	16,950
Other Current Charges	3,253	1,000	500	1,500
Office Supplies	2,659	300	100	100
Operating Supplies	8,369	5,000	5,500	5,500
Operating Supplies-Uniforms	6,526	5,500	5,800	6,300
Transportation	8,044	5,000	8,000	8,000
Dues & Subscriptions	-	500	200	200
Contingency				35,000
Building Improvement	-	-	-	-
Machinery & Equipment	8,997	17,000	15,000	24,650
FD Capital	62,120	-	300,000	-
Fleet Financing	-	66,500	66,500	66,500
Total Fire Department - 522	**993,687**	**794,109**	**1,387,500**	**1,380,594**
Personnel	785,974	629,904	885,200	1,129,864
Operating	136,596	80,705	120,800	159,580
Capital - Gen	71,117	17,000	315,000	24,650
Debt	-	66,500	66,500	66,500

Budget Highlights

Increase staffing levels to 4 firefighters per shift

NFPA Staffing Requirements

Contingency of $35,000

Expenditure	2025 Actual	2025 Budget	2026 Budget	2027 Budget
Stormwater - 538				
Salaries & Wages	100,707	87,758	110,697	142,091
Other Rate	1,921	-	-	-
Other Salaries and Wages	433	-	-	-
Overtime	4,886	2,500	3,000	-
Uniform allowance	225	-	-	-
Payroll Taxes	8,167	6,905	7,603	10,870
Retirement Contribution	1,060	900	900	900
Life & Health Insurance	45,658	2,600	25,500	28,000
Workers' Comp	5,483	10,000	10,000	4,263
Professional Services	20,370	15,000	50,000	30,000
Engineering	1,450	5,000	10,000	20,000
Travel & Training	149	1,500	1,500	1,500
Communication Services-Phones	1,847	-	-	1,000
Communication Svcs-Cell Phones	1,620	-	-	1,000
IT Services	525	12,135	10,200	
Rent/Leases/Mortgage	26	-	-	30
Insurance	16,942	1,300	8,000	15,000
Repairs & Maintenance	23,851	50,000	65,000	80,000
Repairs & Maintenance-Vehicles	7,000	1,000	2,500	1,500
Other Current Charges	2,426	-	500	200
Operating Supplies	1,289	5,800	2,000	20,000
Operating Supplies - Uniforms	194	800	1,750	1,000
Transportation	9,356	4,000	4,000	3,000
Dues & Subscriptions	145	300	700	700
Capital Outlay Building	-	-	-	-
Capital Outlay	-	5,000	-	169,500
Capital Lease Payments	-	-	-	-
Depreciation Expense-Stormwater	26,912	-	-	-
Total Stormwater - 538	**255,729**	**212,498**	**313,850**	**530,554**
Personnel	168,540	110,663	157,700	186,124
Operating	87,189	96,835	156,150	174,930
Capital - Gen	-	5,000	-	169,500
Debt	-	-	-	-
Depreciation	26,912	-	-	-

Budget Highlights

No Major Changes

Expenditure	2025 Actual	2025 Budget	2026 Budget	2027 Budget
Solid Waste / Sanitation - 534				
Salaries & Wages	212,058	266,482	262,082	252,623
Other Rate	1,833	-	-	-
Other Salaries and Wages	581	-	1,000	-
Overtime	12,868	1,000	3,000	8,680
Uniforms Allowance	300	-	-	-
Fica Taxes	17,276	20,386	15,000	19,990
Retirement Contribution	1,050	-	500	500
Life & Health Insurance	43,063	26,000	31,688	31,688
Workers' Comp	15,780	10,800	8,221	11,368
Professional Services	1,378	35,000	35,000	2,000
Engineering	284	-	-	-
Landfill Expenses	30,962	-	45,000	140,000
Contract Labor	630,223	15,000	100,000	-
Travel & Training	-	-	500	500
Communication Services	555	-	-	2,500
IT Services	525	12,135	10,200	
Freight & Postages	3,279	1,500	4,000	5,000
Freight & Postages	-	6,950	3,000	2,000
Rent/Leases/Mortgage	26	-	-	30
Insurance	16,982	16,015	3,000	15,000
Repairs & Maintenance	5,626	15,000	5,000	500
Repairs & Maintenance-Vehicles	40,565	6,000	15,000	30,000
Copies & Printing	-	-	1,000	500
Other Current Charges	69	500	1,000	500
Operating Supplies		26,000	160,000	45,000
Office Supplies	24	150	150	200
Operating Supplies - Uniforms	127	2,500	2,950	2,500
Transportation	38,138	15,000	15,000	15,000
Dues & Subscriptions	-	1,000	-	50
Capital Outlay Building	-	1,000	-	-
Machinery & Equipment	-	-	-	5,500
Capital Assets		36,238	-	145,500
Sanitation - Interest Expenses	55,988	-	-	40,000
Capital Lease Payments	0	175,000	-	50,000
Depreciation Expense	100,649	-	-	-
Total Solid Waste / Sanitation - 534	**1,129,559**	**689,656**	**722,291**	**827,129**
Personnel	304,808	324,668	321,491	324,849
Operating	768,763	152,750	400,800	261,280
Capital	0	212,238	-	201,000
Depreciation Expense	100,649	-	-	-
Interest	55,988	-	-	40,000

Budget Highlights

No Major Changes

Expenditure	2025 Actual	2025 Budget	2026 Budget	2027 Budget
Water Utilities - 533				
Salaries & Wages	505,569	346,754	384,416	638,383
Other Rate	5,576	-	-	-
Other Salaries and Wages	11,637	-	17,200	14,694
Overtime	80,120	45,000	70,000	70,138
Uniforms Allowance	615	-	-	-
Fica Taxes	45,460	23,000	36,708	54,202
Retirement Contribution	8,588	3,200	6,535	6,500
Life & Health Insurance	115,817	90,000	133,056	135,000
Workers' Comp	10,086	10,000	10,500	19,151
Professional Services	227,430	33,705	125,000	125,000
IT Support	100	-	-	
Attorney	18	-	-	-
Engineering	281,183	-	90,000	50,000
Sampling	7,299	10,300	15,300	40,000
Contract Labor	360	15,000	-	2,500
Travel & Training	1,646	3,000	3,000	3,000
Communication Services-Phones	903	-	-	1,200
Communication Svcs-Cell Phones	1,620	-	200	-
Communications Alarm Monitoring	2,183	3,000	3,000	2,000
Web Site	-	-	314	-
Software Annual Maintenance	-	56,500	20,000	-
IT Services	2,424	12,135	10,200	
Freight & Postages	11,222	4,500	10,000	12,000
Utility Services	136,273	100,000	110,000	120,000
Rent/Leases/Mortgage	26	13,000	13,000	30
Insurance	17,619	20,000	30,000	15,000
Repairs & Maintenance	109,727	75,000	110,000	150,000
Water Pump Repairs	794	10,000	12,000	10,000
Repairs & Maintenance-Vehicles	6,128	-	12,000	6,100
Copies & Printing	338	2,500	2,500	350
Other Current Charges	5,120	1,000	6,000	3,600
Disaster Expenditures	355	-	-	-
Office Supplies	3,625	1,300	2,000	1,500
Operating Supplies	73,538	40,000	70,000	75,000
Operating Supplies-Chemicals	43,088	35,000	55,000	60,000
Operating Supplies - Uniforms	499	4,000	4,800	4,500
Transportation	23,308	8,500	30,000	30,000
Dues & Subscriptions	7,479	7,500	8,500	7,500
Improvement other than Bldg	-	-	35,000	141,500
American Rescue Plan Act - Capital Infr	-	2,000,000	2,000,000	-
Machinery & Equipment	5,485	55,000	46,880	80,000
Water Utility Interconnection	287,586	-	326,570	334,095
Water Meters	41	-	100,000	150,000
Total Water Utilities - 533	**2,040,884**	**3,028,894**	**3,909,679**	**2,362,943**
Personnel	783,469	517,954	658,415	938,068
Operating	964,304	455,940	742,814	719,280
Capital	293,111	2,055,000	2,508,450	705,595
Depreciation Expense	354,131	-	-	-

Budget Highlights

Add 1 Utilities Technician

Expenditure	2025 Actual	2025 Budget	2026 Budget	2027 Budget
Wastewater Utilities - 535				
Salaries & Wages	192,528	253,792	374,218	248,102
Other Rate	1,428	-	-	-
Other Salaries and Wages	10,223	-	14,000	14,000
Overtime	16,946	7,000	16,000	16,208
Uniforms Allowance	150	-	-	-
Fica Taxes	16,659	11,858	30,923	20,220
Retirement Contribution	2,500	3,800	4,200	4,200
Life & Health Insurance	32,704	26,000	48,384	50,000
Workers' Comp	10,086	10,800	3,500	7,443
Professional Services	70,228	35,000	70,000	70,000
Engineering	59,730	10,000	15,000	15,000
Sampling	19,462	12,000	22,000	34,000
Contract Labor	-	-	-	-
Sewage Treat Contract-Sludge Removal	137,688	75,000	125,000	130,000
Travel & Training	749	1,000	1,100	1,000
Communication Services-Phones	317	-	-	-
Communication Svcs-Cell Phones	1,620	-	-	-
Communications Alarm Monitoring	3,048	1,500	3,100	3,100
Software	-	10,000	10,000	-
IT Services	420	12,135	10,200	
Freight & Postages	10,605	6,000	12,000	10,000
Utility Services	102,065	87,500	90,000	95,000
Rent/Leases/Mortgage	26	100	100	25
Insurance	16,942	17,000	17,000	15,000
Repairs & Maintenance	36,448	150,000	100,000	100,000
Repairs & Maintenance-Vehicles	2,238	6,000	9,000	7,000
Lift Station Maintenance	351,521	-	60,000	100,000
Copies & Printing	258	100	350	250
Other Current Charges	527	500	1,000	750
Disaster Expenditures	9,642	-	-	-
Office Supplies	672	150	500	500
Operating Supplies	17,936	26,000	26,000	26,000
Operating Supplies-Chemicals	30,307	9,000	28,145	34,667
Operating Supplies - Uniforms	589	2,500	2,000	1,200
Transportation	23,649	5,000	20,000	25,000
Dues & Subscriptions	4,696	15,000	-	5,000
Improvement other than Bldg	-	210,000	134,706	50,000
American Care Act	-	526,306	279,487	-
Machinery & Equipment	100,050	236,238	-	-
Construction in Progress	-	-	-	-
Capital Lease Payments	-	-	-	-
Depreciation	397,560	-	-	-
Total Wastewater Utilities - 535	**1,682,214**	**1,767,279**	**1,527,913**	**1,083,665**
Personnel	283,225	313,250	491,225	360,173
Operating	901,380	481,485	622,495	673,492
Capital	100,050	972,544	414,193	50,000
Debt	-	-	-	-
Depreciation Expense	397,560	-	-	-

Budget Highlights

No Major Changes