



BUDGET WORKSHOP

April 30, 2024

FY 2024 -2025

BUDGET WORKSHOP SUMMARY

The following slides include a high-level financial summary of the Town's preliminary FY2024-2025 budget. The budget includes funding in the General, Special Revenue, Debt Service, Capital Outlay and Enterprise Funds of the Town.

Slides 4 and 5 show an overall picture of the preliminary Budget by Fund. At this time, the overall revenue is expected to exceed expenditures by \$507,572, however the General fund and the Enterprise funds (Water and Solid Waste) are not balanced. The anticipated revenues are less than the preliminary budget expenditures.

The deficit (changes in fund balance) are shown below:

- 1) General Fund - (\$1,878,494)
- 2) Water Utility Fund – (\$1,204,793)
- 3) Solid Waste Fund – (\$229,177)

Staff were very conservative in estimating the Ad Valorem tax revenues. A 6% increase in overall property tax values was used. The Town will not receive an official update from the Pinellas County Property Appraiser until June 1st. Given the significant increase in operating costs, Staff believe it is important to provide the Town Commission with an opportunity to review the budget in detail, review options to adjust the budget and be well informed should an increase in millage and or rates and fees be required to balance the individual fund budgets.

Town of Belleair - FYE 9-30-25 - EXHIBIT 1

PRELIMINARY Summary Budget - Total Revenues, Transfers In & Total Expenditures and Transfers Out

Fund	General Fund	Special Revenue Funds	Debt Service Funds	Capital Outlay Funds	Enterprise Funds	TOTAL	Prior Year Budget 2023-2024
Revenues	\$9,624,919	\$87,566	-	\$4,730,005	\$4,468,884	\$18,911,374	\$23,771,134
Transfers In	13,500	-	\$1,041,656	1,446,663	-	\$2,501,819	\$1,082,750
Total Sources	\$9,638,419	\$87,566	\$1,041,656	\$6,176,668	\$4,468,884	\$21,413,192	\$24,853,884
Personnel	\$5,804,258	-	-	-	\$1,181,565	\$6,985,823	6,668,384
Operating	\$4,265,992	\$66,033	-	-	\$2,854,800	\$7,186,825	6,870,177
Debt Service			1,041,656			\$1,041,656	1,042,750
Capital		\$0	-	\$1,323,009	\$1,866,489	\$3,189,497	\$8,511,674
Expense Subtotal	\$10,070,250	\$66,033	\$1,041,656	\$1,323,009	\$5,902,854	\$18,403,802	\$23,092,985
Transfers Out	\$1,446,662	-	-	\$1,055,156	-	\$2,501,818	\$1,082,750
Total Expenditure Budget	\$11,516,913	\$66,033	\$1,041,656	\$2,378,165	\$5,902,854	\$20,905,620	\$24,175,735
<i>Change in Fund Balance</i>	-\$1,878,494	\$ 21,533	\$0	\$3,798,503	\$ (1,433,970)	\$507,572	\$678,149
PY Budget	8,997,244	2,228,337	1,042,750	7,113,849	4,793,555	24,175,735	
Change Yr-over-Yr	2,519,668.56	(2,162,304.00)	(1,094.00)	(4,735,684.17)	1,109,298.98	(3,270,114.64)	
% Change	28%	-97%	0%	-67%	23%	-14%	

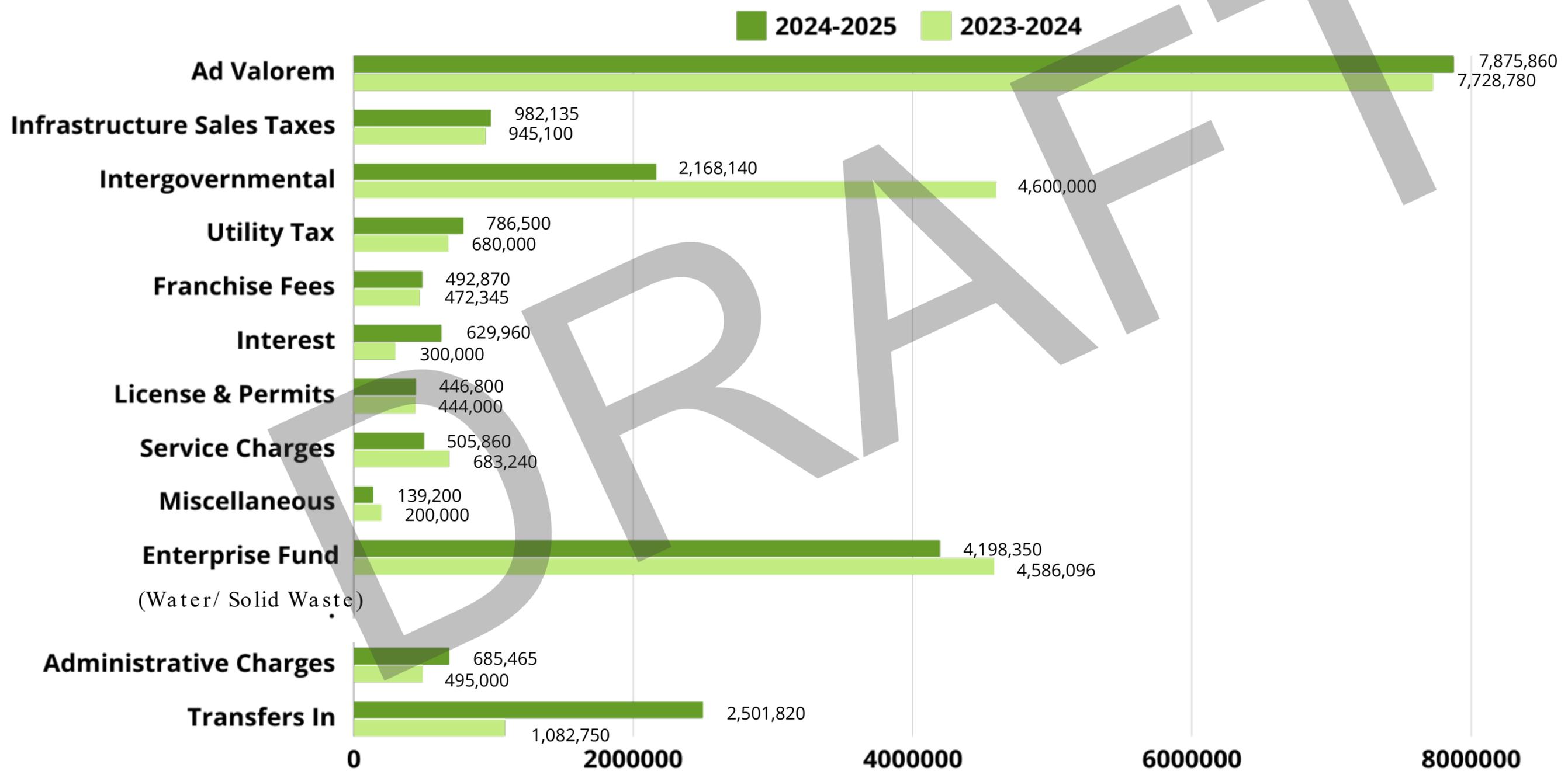
Town of Belleair - FYE 9-30-25 - EXHIBIT 1

PRELIMINARY Summary Budget - Total Revenues, Transfers In & Total Expenditures and Transfers Out

Special Revenue Funds	Local Option Fuel Tax Fund-110	Transportaion Impact Fee Fund 111	Tree Replacement Fund 113	American Rescue Plan Fund 121	-	DEBT SERVICES FUND	203: 2019a Rev Bonds	204: 2019B Rev Bonds	205: Facility Lease
\$87,566	\$53,100	\$4,566	\$4,900	\$25,000	Transfers In	\$1,041,656	\$655,713	\$307,227	\$78,716
\$66,033	\$10,000	\$1,033	\$30,000	\$25,000	Oper Expenses	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Debt Service Payments	\$1,041,656	\$655,713	\$307,227	\$78,716
\$66,033	\$10,000	\$1,033	\$30,000	\$25,000	Expense Subtotal	\$1,041,656	\$655,713	\$307,227	\$78,716
\$21,533	\$43,100	\$3,533	-\$25,100	\$0	Total	\$0	\$0	\$0	\$0
	\$ 117,930	\$ 90,650	\$ 189,475	\$ 2,133,637					
Total Capital Outlay	Cap Projects Fund -305	Equip Replacement Fund -301				TOTAL ENTERPRISE FUNDS	WATER FUND - Fund 401	SOLID WASTE FUND - Fund 402	
\$4,730,005	\$4,730,005	\$0			Revenues	\$4,468,884	\$2,980,984	\$1,487,900	
\$1,446,663		\$1,446,663			Personnel	\$1,181,565	\$690,875	\$490,690	
\$1,323,009	\$851,150	\$471,859			Operating Expenses	\$2,854,800	\$2,294,535	\$560,265	
\$1,055,156	\$1,055,156				Capital and Transfers	\$1,866,489	\$1,200,366	\$666,122	
\$2,378,165	\$1,906,306	\$471,859			Expense Subtotal	\$5,902,854	\$4,185,777	\$1,717,077	
\$3,798,503	\$2,823,699	\$974,804			Total	-\$1,433,970	-\$1,204,793	-\$229,177	

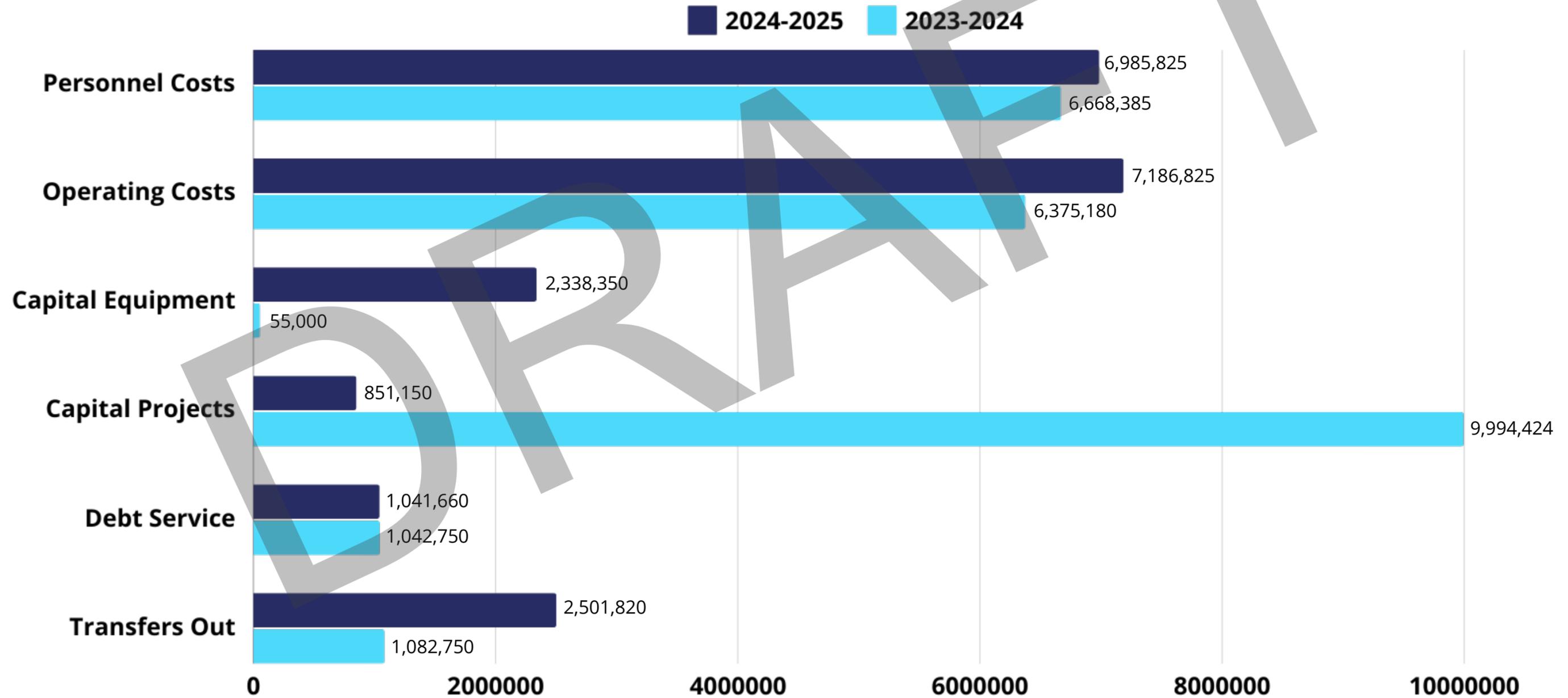
PRELIMINARY REVENUE

2024-2025 Total Town Revenue Comparison to Prior Year

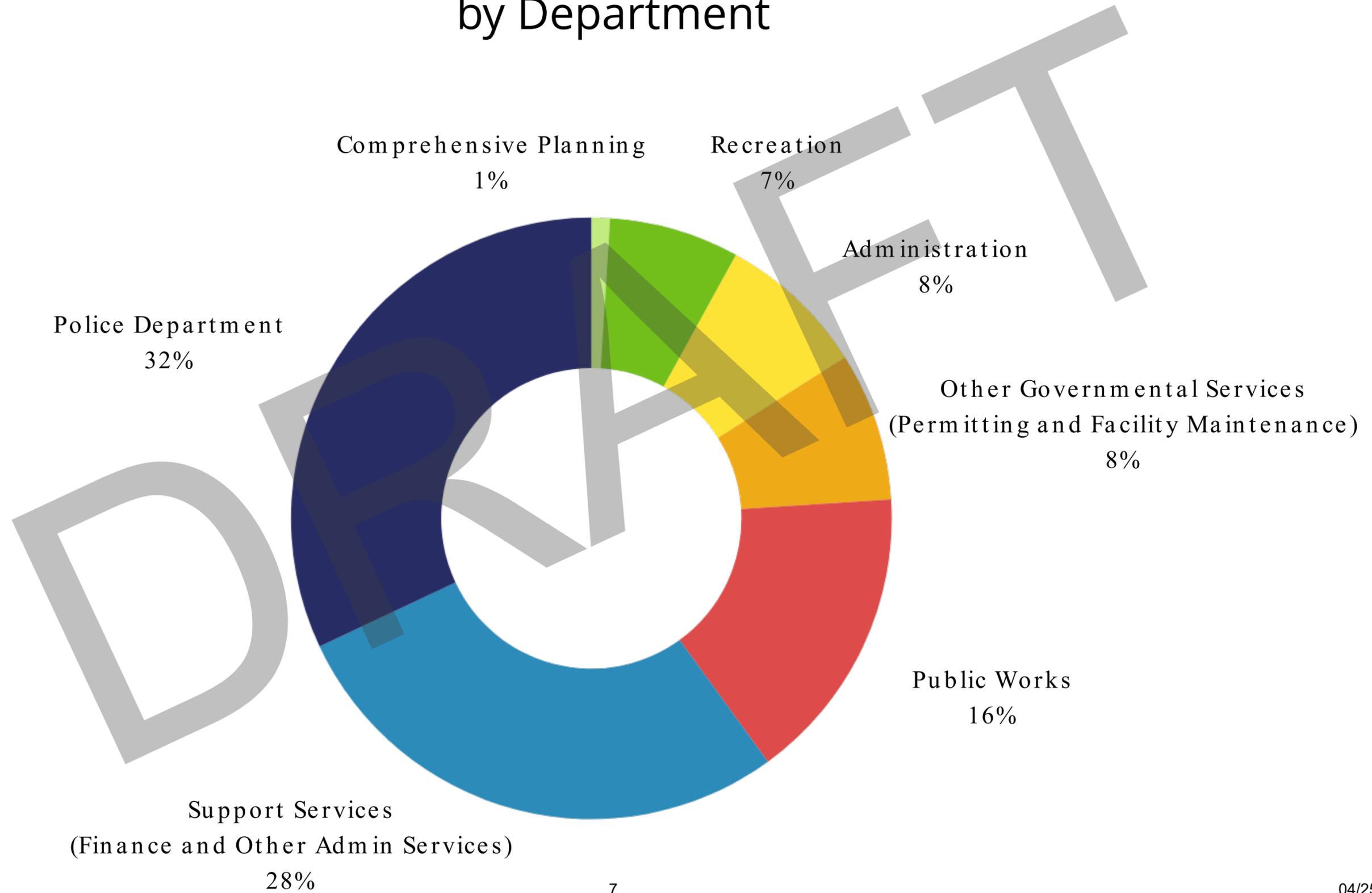


PRELIMINARY EXPENDITURES

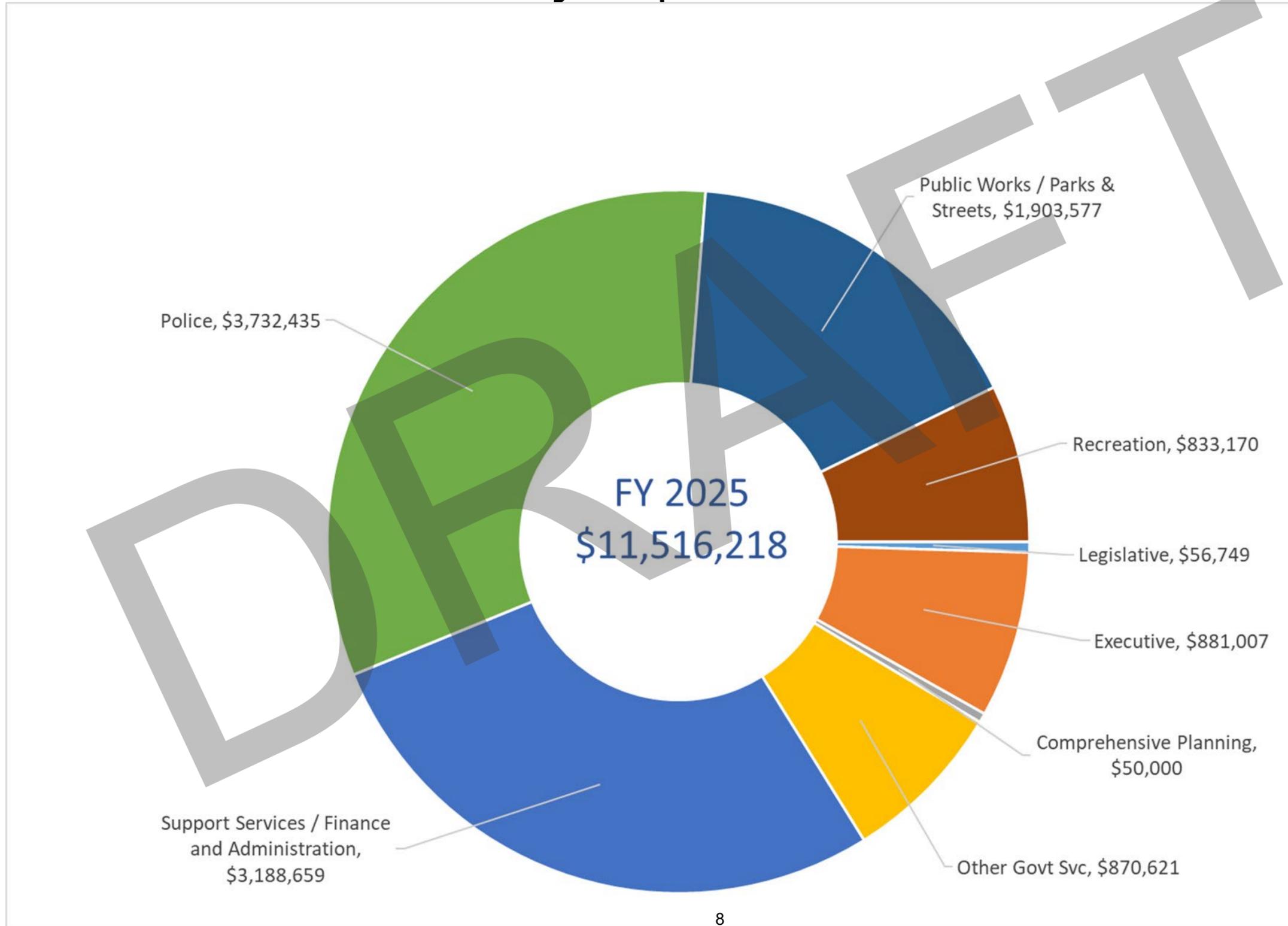
2024-2025 Total Town Expenditures Comparison to Prior Year



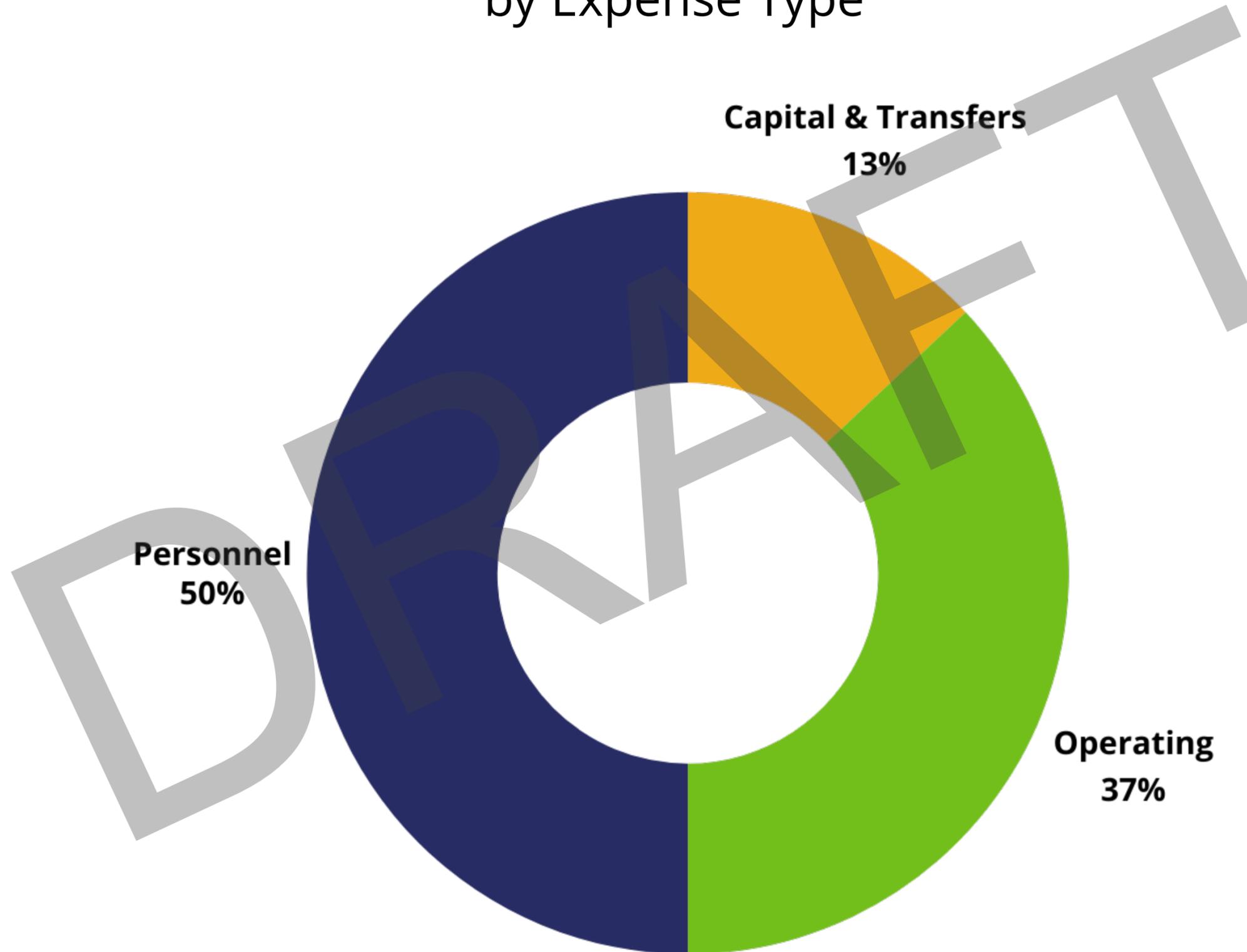
2024-2025 Preliminary General Fund Budget by Department



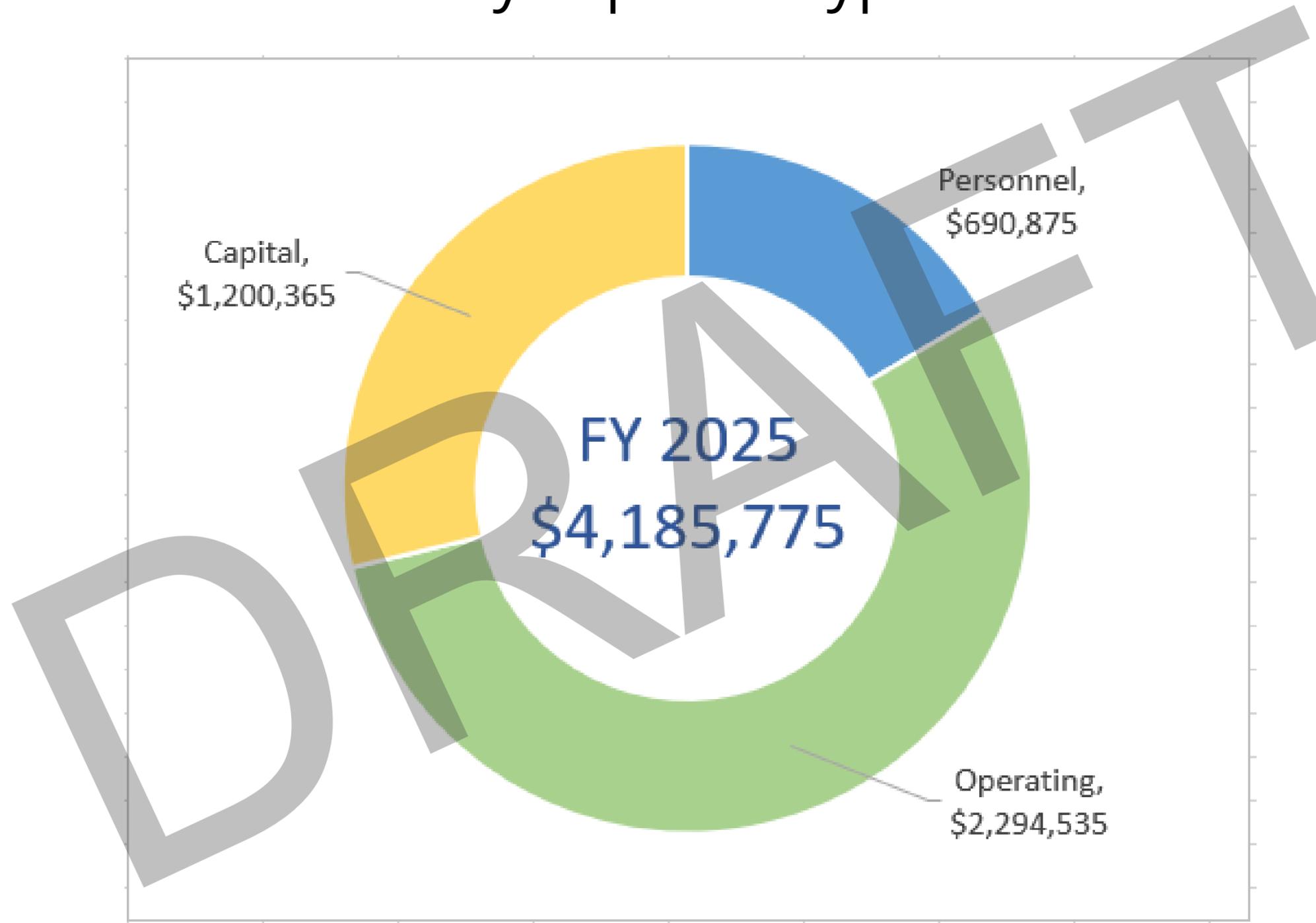
2024-2025 Preliminary General Fund Budget by Department



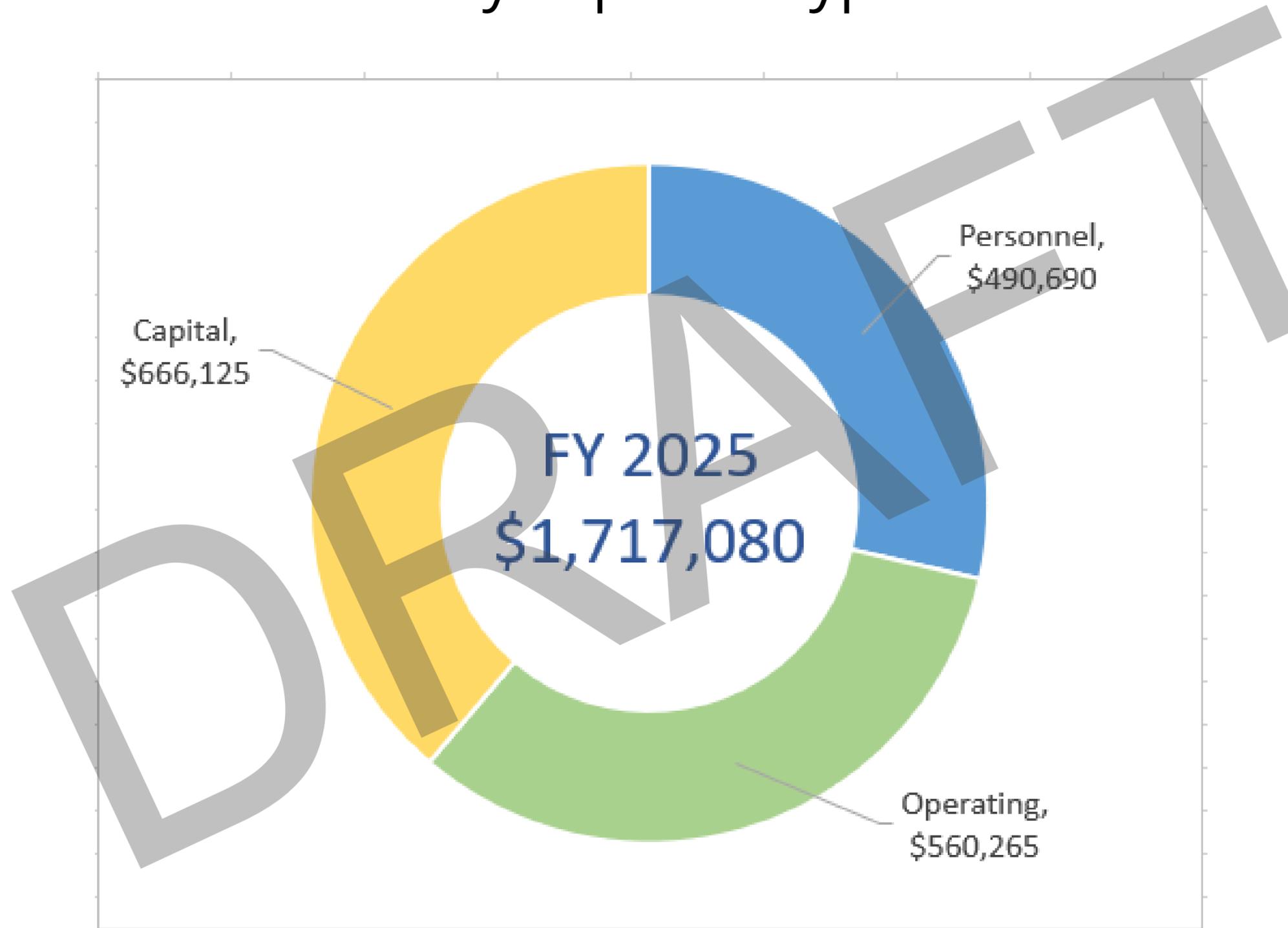
2024-2025 Preliminary General Fund Budget by Expense Type



2024-2025 Preliminary Water Fund Budget by Expense Type



2024-2025 Preliminary Solid Waste Fund Budget by Expense Type



2024-2025 Preliminary Fund Balance Analysis

Fund	<i>Unaudited</i> Unrestricted Fund Balance as of 9-30-23	Budget FYE 9-30-24 Revenues	Budget FYE 9-30-24 Expenditures	<i>Estimated</i> Fund Balance Available as of 9-30-24 to offset Budget 2024-25 Deficit	<i>Preliminary</i> Budget 2024-25 Deficit	<i>Estimated</i> Fund Balance as of 9-30-25	Minimum Required Fund Balance	Difference - Minimum Fund Balance Required vs Estimated Fund Balance as of 9-30-25 Surplus (Deficit)
	A	B	C	D = A + B - C	E	F = D - E	G	H = F - G
Enterprise Funds								
Water	\$ 2,808,974	\$ 3,215,536	\$ (3,365,536)	\$ 2,658,974	\$ (1,204,793)	\$ 1,454,181	\$ 450,000	\$ 1,004,181
Solid Waste	\$ 585,933	\$ 1,518,860	\$ (1,428,019)	\$ 676,774	\$ (229,177)	\$ 447,597	\$ 250,000	\$ 197,597
General Fund	\$ 4,047,069	\$ 9,224,651	\$ (8,997,244)	\$ 4,274,476	\$ (1,891,300)	\$ 2,383,176	\$ 2,014,050	\$ 369,126
Preliminary General Fund Expenses								
Budget 2024-25								
Personnel	\$ 5,804,258.35							
Operating	4,265,991.85							
Total Per & Oper	\$ 10,070,250.20							
							20%	
Minimum Fund Balance required by Ordinance	\$ 2,014,050							

Options to Balance the Fund Budgets

1) General Fund

- A Reduce transfer out to Fund 301 – Equipment Replacement Fund
- B Reduce other expenses (Personal or Operating)
- C Use of Unrestricted Fund Balance
- D Issue New Debt
- E Utilize Special Revenue Funds to offset General Fund operating expenses
- F Raise Millage Rate
- G Combination of the above options

1) Enterprise Water Fund

- A Reduce assignment of financial position to fund future equipment replacement fund
- B Reduce other expenses (Personal or Operating)
- C Use of Unrestricted Financial Position
- D Raise Fees
- E Explore ability to issue Revenue Bonds
- F Combination of the above options

1) Enterprise Solid Waste Fund

- A Reduce assignment of financial position to fund future equipment replacement fund
- B Reduce other expenses (Personal or Operating)
- C Use of Unrestricted Financial Position
- D Raise Fees
- E Explore ability to issue Revenue Bonds
- F Combination of the above options

2024-2025 Preliminary Capital Project Funds Budget by Expense Type

-	Total Capital Outlay	Cap Projects Fund -305	Equip Replacement Fund -301
Revenues	\$4,730,005	\$4,730,005	\$0
Transfers In	\$1,446,663		\$1,446,663
Capital	\$1,323,009	\$851,150	\$471,859
Transfers Out	\$1,055,156	\$1,055,156	
Expense Subtotal	\$2,378,165	\$1,906,306	\$471,859
Total	\$3,798,503	\$2,823,699	\$974,804

2024-2025 Preliminary Special Revenue Funds Budget by Expense Type

-	Special Revenue Funds	Local Option Fuel Tax Fund-110	Transportaion Impact Fee Fund 111	Tree Replacement Fund 113	American Rescue Plan Fund 121
Revenues	\$87,566	\$53,100	\$4,566	\$4,900	\$25,000
Operating Expenses	\$66,033	\$10,000	\$1,033	\$30,000	\$25,000
Capital	\$0	\$0	\$0	\$0	\$0
Expense Subtotal	\$66,033	\$10,000	\$1,033	\$30,000	\$25,000
Total	\$21,533	\$43,100	\$3,533	-\$25,100	\$0

2024-2025 Preliminary Debt Service Funds Budget by Expense Type

-	DEBT SERVICES FUND	203: 2019a Rev Bonds	204: 2019B Rev Bonds	205: Facility Lease
Transfers In	\$1,041,656	\$655,713	\$307,227	\$78,716
Oper Expenses	\$0	\$0	\$0	\$0
Debt Service Payments	\$1,041,656	\$655,713	\$307,227	\$78,716
Expense Subtotal	\$1,041,656	\$655,713	\$307,227	\$78,716
Total	\$0	\$0	\$0	\$0

Police Department Staffing

Out of the 14 law enforcement agencies operating in Pinellas County, Belleair's Police Officer salaries have ranked near the bottom over the past 5 years.

*FHP did not report in 2023 and 2024.

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
10 of 14	9 of 14	6 of 14	11 of 13	10 of 13

Defunding the police movement began in May of 2020, along with the impact of the pandemic. The defunding movement had the biggest impact as the profession saw a record number of officers leaving the job and a steep decline in new recruits getting into the profession. This has caused a shortage of officers and the same number of agencies competing for less available law enforcement officers. The impact on Pinellas is costing taxpayers more each year. Most agencies continue to deal with a record number of vacancies.

Below is the mean increase in starting police officer salaries in Pinellas County the past 5 years. Additionally, the state passed a law in July 2022, offering \$5000 sign on bonuses for new officers. This is in addition to agencies offering their own incentives such as additional sign on bonuses, paid academy training, new take home vehicles the day they graduate and other fringe benefits.

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
0.8%	2.6%	4.6%	5.8%	7.3%

Police Department Staffing - continued

Pinellas Police Standards Council

JANUARY 2024

Law Enforcement and Telecommunication Salary Survey

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Hyperlink to Law Enforcement Agency Website (Hoover over and click)	Law Enforcement Officer		Law Enforcement Corporal		Law Enforcement Detective		Law Enforcement Sergeant		Telecommunication Operator		Telecommunication Supervisor	
	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max
Belleair PD 10	\$ 56,201	\$ 87,110			\$ 56,201	\$ 87,110	\$ 73,269	\$ 98,913				
Clearwater PD 5	\$ 61,225	\$ 90,672	\$ 61,225	\$ 90,672	\$ 61,225	\$ 90,672	\$ 83,591	\$ 109,999	\$ 51,078	\$ 81,724	\$ 62,085	\$ 99,337
Gulfport PD 8	\$ 58,934	\$ 86,622			\$ 58,934	\$ 86,622	\$ 79,845	\$ 103,769				
Indian Shores PD 6	\$ 60,491	\$ 90,735	\$ 64,726	\$ 97,087	\$ 64,726	\$ 97,087	\$ 69,565	\$ 104,346				
Kenneth City PD 11	\$ 54,000	\$ 97,170	\$ 56,700	\$ 102,028	\$ 54,000	\$ 97,170	\$ 59,400	\$ 106,887				
Largo PD 4	\$ 63,003	\$ 90,646			\$ 63,003	\$ 90,646	\$ 95,181	\$ 109,990	\$ 44,117	\$ 64,210	\$ 58,157	\$ 93,059
Pinellas County SO 2	\$ 65,000	\$ 91,712	\$ 67,600	\$ 94,312	\$ 65,000	\$ 91,712	\$ 93,547	\$ 104,624	\$ 57,000	\$ 66,728	\$ 51,636	\$ 82,617
Pinellas County Schools PB	\$ 46,251	\$ 73,294			\$ 46,251	\$ 73,294	\$ 57,185	\$ 88,703	\$ 45,429	\$ 70,417	\$ 47,297	\$ 73,294
Pinellas Park PD 7	\$ 59,586	\$ 86,247	\$ 68,659	\$ 87,890	\$ 65,733	\$ 86,247	\$ 87,047	\$ 103,472	\$ 44,293	\$ 69,082		
St Petersburg Police PD 1	\$ 65,171	\$ 106,230			\$ 65,171	\$ 106,230	\$ 110,364	\$ 123,813	\$ 52,125	\$ 79,830	\$ 61,484	\$ 99,115
Tarpon Springs PD 3	\$ 63,460	\$ 91,909	\$ 66,633	\$ 96,504	\$ 66,333	\$ 96,504	\$ 92,000	\$ 114,827	\$ 43,843	\$ 70,631	\$ 46,034	\$ 74,163
Treasure Island PD 12	\$ 53,851	\$ 85,405			\$ 76,190	\$ 95,687	\$ 76,190	\$ 95,687				
USF at St. Petersburg PD 9	\$ 58,000	\$ 78,703					\$ 88,000	\$ 102,016	\$ 43,000	\$ 54,288	\$ 62,000	\$ 65,000
2024 Mean	\$ 58,859	\$ 88,958	\$ 64,257	\$ 94,749	\$ 61,897	\$ 91,582	\$ 81,937	\$ 105,157	\$ 47,611	\$ 69,614	\$ 55,528	\$ 83,798
2023 Mean	\$ 54,854	\$ 82,300	\$ 58,500	\$ 85,530	\$ 57,378	\$ 85,846	\$ 76,617	\$ 98,757	\$ 43,319	\$ 66,597	\$ 54,166	\$ 79,554
Change to Mean:	\$ 4,005	\$ 6,658	\$ 5,757	\$ 9,219	\$ 4,519	\$ 5,736	\$ 5,320	\$ 6,400	\$ 4,292	\$ 3,017	\$ 1,362	\$ 4,244
% Change to Mean:	7.3%	8.1%	9.8%	10.8%	7.9%	6.7%	6.9%	6.5%	9.9%	4.5%	2.5%	5.3%

Notes: This survey does not include cost of benefits or account for length of service needed to reach top pay in any rank. Changes to the mean salaries, while mostly the result of pay increases to incumbents, may also reflect an employer broadening or narrowing the salary range for a particular titled position, or an individual employer creating or eliminating a certain rank or assignment within their agency since the prior survey. Pay rates for "Detective" are usually for an assignment rather than a permanent change of rank or job classification and there may or may not be a pay differential. Likewise, pay rates for "Corporal" may be an assignment rather than a permanent rank, or may be referred to as "Senior Police Officer" or "Master Patrol Officer" in some agencies. Amounts shown are base-pay and do not include overtime pay, shift differentials, stand-by pay, special or off-duty detail pay, or other allowances paid in many positions below the rank of Captain. In addition, many agencies will now hire new officers above minimum pay step if they have prior experience as an officer. *Survey is based upon a standard 8 hour shift yearly salary (2080 hours).

Educational Incentive Pay: In addition to the salaries shown above, officers are eligible to receive regular monthly payments based on their educational and training achievements. The annual amounts of these incentives are: \$360 for an Associates Degree, \$960 for a Bachelor's Degree - up to a total of \$1,560 for a combination of college education and special training.

***Effective July 1, 2022: Certified Officers (on or after 7/1/22) are eligible for a one-time bonus payment of up to \$5,000 (See Section 445.08 Florida Statutes).**

***Beginning the 2022-2023 academic year, non sponsored EOT applicants may be eligible for reimbursement for up to \$1,000 (See Section 1009.8961 Florida Statutes).**

***Beginning the 2022-2023 academic year, non fully sponsored academy students may be eligible for up to \$1,000 scholarship (See Section 1009.896 Florida Statutes).**

***Please visit the law enforcement agency websites (hyperlink within agency name) for additional employment and career benefits**

Legislative Dept/Town Commission

LEGISLATIVE DEPARTMENT / TOWN COMMISSION				
PROGRAM NET INCOME				
4/1/2024		511000		
Program		240: Legislative Programming	2024-2025	2023-2024 Budget
	Revenues	\$0	\$0	\$21,505
	Personnel	\$10,349	\$10,349	\$31,854
	Operating	\$46,400	\$46,400	\$42,500
	Capital	\$0	\$0	\$0
	Expense Subtotal	\$56,749	\$56,749	\$74,354
	Program Total	(56,749)	(56,749)	(52,849)
REVENUES				
REVENUES		240: Legislative Programming	2024-2025	2023-2024 Budget
369000	Misc Revenues	\$0	\$0	\$21,505
PROGRAM REVENUE TOTALS		\$0	\$0	\$21,505
EXPENDITURES				
PERSONNEL 5 PT FTE (1FTE)		240: Legislative Programming	2024-2025	2023-2024 Budget
51100	SALARIES:EXEC.	\$9,600	\$9,600	\$9,600
51200	SALARIES	\$0	\$0	\$0
52100	FICA	\$734	\$734	\$734
52200	RETIREMENT-401K GENERAL PENSION	\$0	\$0	\$0
52300	LIFE/HOSP. INS.	\$0	\$0	\$21,505
52400	WORKERS COMP	\$15	\$15	\$15
Total		\$10,349	\$10,349	\$31,854
OPERATING		240: Legislative Programming	2024-2025	2023-2024 Budget
53151	OTHER PROFESSIONAL SERVICES	\$36,000	\$36,000	\$36,000
54000	TRAVEL & PER DIEM	\$5,000	\$5,000	\$5,000
54100	TELEPHONE/CELL	\$2,400	\$2,400	\$0
54200	POSTAGE	\$500	\$500	\$500
55210	OPERATING SUPPL	\$0	\$0	\$0
55211	OTHER FURNITURE AND EQUIPMENT	\$0	\$0	\$0
55500	TRAINING	\$2,500	\$2,500	\$1,000
Total		\$46,400	\$46,400	\$42,500
CAPITAL		240: Legislative Programming	2024-2025	2023-2024 Budget
58001	TRANSFER OF RESERVES	\$0	\$0	\$0
58102	TRANSFER TO 301	\$0	\$0	\$0
Total		\$0	\$0	\$0
PROGRAM EXPENDITURE TOTALS		\$56,749	\$56,749	\$74,354

Executive

EXECUTIVE (ADMIN) DEPARTMENT				
PROGRAM NET INCOME				
4/1/2024	512000	512000		
Program	230: Town Administration	250: Town Clerk	2024-2025	2023-2024 Budget
Revenues	\$0	\$25,000	\$25,000	\$25,000
Personnel	\$451,556	\$163,817	\$615,373	\$583,780
Operating	\$223,940	\$40,980	\$264,920	\$243,475
Capital	\$714	\$0	\$714	\$0
Expense Subtotal	\$676,210	\$204,797	\$881,007	\$827,255
Program Total	(676,210)	(179,797)	(856,007)	(802,255)
	635,711	191,544	827,255	
REVENUES				
REVENUES	230: Town Administration	250: Town Clerk	2024-2025	2023-2024 Budget
321100 Occupational License	0	\$25,000	\$25,000	\$25,000
369000 Misc	0		\$0	\$0
PROGRAM REVENUE TOTALS	\$0	\$25,000	\$25,000	\$25,000
EXPENDITURES				
PERSONNEL	230: Town Administration (3 FTE)	250: Town Clerk (1 FTE)	2024-2025	2023-2024 Budget
51100 SALARIES:EXEC.	\$0	\$0	-	
51200 SALARIES	\$350,738	\$124,490	475,228	449,381
51300 MEDICAL BENEFIT - AFTER TAX	\$3,900	\$1,300	5,200	5,200
51500 SICK LEAVE	\$13,253	\$4,904	18,157	16,167
52100 FICA	\$28,144	\$9,998	38,142	36,012
52200 RETIREMENT-401K GENERAL PENSION	\$33,110	\$11,762	44,872	40,444
52300 LIFE/HOSP. INS.	\$21,909	\$11,185	33,094	35,857
52400 WC	\$502	\$178	680	719
Total	\$451,556	\$163,817	\$615,373	\$583,780

OPERATING	230: Town Administration	250: Town Clerk	2024-2025	2023-2024 Budget
53100 PHYSICAL EXAMS	-	-	-	
53110 TOWN ATTORNEY	\$125,000	-	\$125,000	\$100,000
53125 LEGAL FEES	-	\$0	\$0	\$2,500
53151 PROF. SERVICES	\$50,000	-	\$50,000	\$50,000
53400 OTHER CONTRACTUAL SERVICES	-	\$25,500	\$25,500	\$5,000
54000 TRAV & PER DIEM	\$9,400	-	\$9,400	\$9,400
54100 TELEPHONE/CELL	\$1,440	480	\$1,920	\$4,400
54200 POSTAGE	\$900	\$1,000	\$1,900	\$1,000
54620 MAIN. - VEHICLE	\$0	-	\$0	\$2,000
54700 PRINTING & BINDING-ORD CODES	-	\$5,000	\$5,000	\$5,000
54900 OTHER CHARGES AND OBLIGATIONS	\$13,000	\$1,550	\$14,550	\$15,150
54930 ADVERTISING	-	\$5,500	\$5,500	\$5,500
55100 OFFICE SUPPLIES	\$2,800	\$300	\$3,100	\$3,100
55210 OPERATING SUPPL	\$5,000	-	\$5,000	\$5,000
55220 GASOLINE & OIL	\$4,500	-	\$4,500	\$4,500
55222 RECORDS MGMT.-FEES	-	\$0	\$0	\$9,625
55240 UNIFORMS	\$300	\$150	\$450	\$650
55260 PROTECTIVE CLOTHING	\$300			\$850
55290 ELECTIONS	-	\$0	\$0	\$5,000
PUBLICATIONS, MEMBERSHIPS,				
55410 LICENSES & SUBSCRIPTIONS	\$8,300	\$1,000	\$9,300	\$10,800
55500 TRAINING	\$3,000	500	\$3,500	\$4,000
Total	\$223,940	\$40,980	\$264,620	\$243,475
CAPITAL	230: Town Administration	250: Town Clerk	2024-2025	2023-2024 Budget
58102 TRANSFER TO 301	714	-	714	
Total	\$714	\$0	\$714	
PROGRAM EXPENDITURE TOTALS	\$676,210	\$204,797	\$880,707	

Comprehensive Planning

COMPREHENSIVE PLANNING - 515000				
PROGRAM NET INCOME				
4/1/2024		515000		
Program	221: Planning	2024-2025	2023-2024 Budget	
Revenues	\$500	\$500	\$500	
Personnel	-	-	-	
Operating	\$50,000	\$50,000	\$45,000	
Capital	-	-	-	
Expense Subtotal	\$50,000	\$50,000	\$45,000	
Program Total	(49,500)	(49,500)	(44,500)	
REVENUES				
REVENUES	221: Planning	2024-2025	2023-2024 Budget	
341200 ZONING & VARIANCE FEES	\$500	\$500	\$500	
PROGRAM REVENUE TOTALS	\$500	\$500		
EXPENDITURES				
		515000		
PERSONNEL	No FTE	221: Planning	2024-2025	2023-2024 Budget
51200 SALARIES		-	-	-
	Total	-	-	-
OPERATING		221: Planning	2024-2025	2023-2024 Budget
53125 LEGAL FEES		\$5,000	\$5,000	\$5,000
53151 PROFESSIONAL SERVICES		\$45,000	\$45,000	\$40,000
53155 COMMUNITY DEVELOPMENT SERVICES		-	-	-
	Total	\$50,000	\$50,000	\$45,000
PROGRAM EXPENDITURE TOTALS		\$50,000	\$50,000	\$45,000

Other Governmental Services (Permitting and Facilities Maintenance)

OTHER GENERAL GOVERNMENTAL SERVICES DEPARTMENT - 519000				
PROJECTED REVENUES AND EXPENDITURES				
4/17/2024				
		519100	519000	
Program	310: Permitting	430: Facility Maintenance	2024-2025	2023-2024 Budget
Revenues	\$416,000	\$0	\$416,000	\$416,000
Personnel	\$28,342	\$121,288	\$149,630	\$176,065
Operating	\$73,945	\$471,494	\$545,439	\$277,010
Capital	-	175,552	175,552	
Expense Subtotal	\$102,287	\$768,334	\$870,621	\$453,075
Program Total	313,713	(768,334)	(454,621)	(37,075)
REVENUES				
REVENUES	310: Permitting	430: Facility Maintenance	2024-2025	2023-2024
337900 Local Govt Grants	\$0	\$0	\$0	\$0
341802 Building Permit Revenue	\$416,000	\$0	\$416,000	\$416,000
PROGRAM REVENUE TOTALS	\$416,000	\$0	\$416,000	\$416,000
EXPENDITURES				
PERSONNEL	310: Permitting (1 FTE)	430: Facility Maintenance (1 FT & 1 PT FTE)	2024-2025	2023-2024
2 FT FTE				
51200 SALARIES	\$0	\$58,779	\$58,779	\$122,034
51201 PT SALARIES	\$26,244	\$32,989	59,233	0
51300 MEDICAL BENEFIT -AFTER TAX	\$0	\$1,300	\$1,300	2,600
51400 OVERTIME	\$0	\$0	\$0	1,155
51500 SICK LEAVE	\$0	\$2,288	\$2,288	\$4,694
52100 FICA	\$2,008	\$7,295	\$9,303	\$9,982
52200 RETIREMENT-401K GENERAL PENSION	\$0	\$5,613	\$5,613	\$10,983
52300 LIFE/HOSP. INS.	\$0	\$11,185	\$11,185	\$22,314
52400 WORKERS COMP	\$90	\$1,839	\$1,929	\$2,304
Total	\$28,342	\$121,288	\$149,630	\$176,066

OPERATING	310: Permitting	430: Facility Maintenance (1 FT & 1 PT FTE)	2024-2025	2023-2024
53110 TOWN ATTORNEY	\$10,000	-	\$10,000	
53160 CONTRAC. LABOR	-	2,000	\$2,000	
53400 OTHER CONTRACTUAL SERVICES	\$52,500	48,110	\$100,610	\$94,500
54000 TRAV & PER DIEM	\$500	-	\$500	\$600
54100 TELEPHONE	\$480	480	\$960	\$960
54300 ELECTRICITY	-	99,060	\$99,060	\$97,250
54301 WATER		11,110	\$11,110	
54302 SANITATION		24,000	\$24,000	
54303 SEWER	-	27,000	\$27,000	\$3,000
STORMWATER		1,000	\$1,000	
54320 GAS NATURAL	-	1,000	\$1,000	\$1,000
54400 OTHER RENTALS		3,000	\$3,000	
54620 MAINT VEHICLE		1,500	\$1,500	
54630 MAINT BLDG	-	32,500	\$32,500	\$37,500
54670 MAINT. - EQUIP	\$0	4,400	\$4,400	\$3,000
54900 OTHER CHARGES & OBLIGATIONS		150,000	\$150,000	
54930 ADVERTISING	\$500	-	\$500	\$500
55100 OFFICE SUPPLIES	\$100	500	\$600	\$600
55210 OPERATING SUPPL	\$500	39,134	\$39,634	\$22,000
55211 OTHER FURNITURE AND EQUIPMENT	-	24,000	\$24,000	\$2,800
55220 GAS & OIL	\$500	500	\$1,000	\$1,800
55221 TOOLS	-	800	\$800	\$500
55240 UNIFORMS	\$200	200	\$400	\$400
55260 PROTECTIVE CLOTHING	\$200	200	\$400	
55280 SOFTWARE SUBSCRIPTIONS	7,465	-	\$7,465	
55410 LICENSES,SUBSCRIPTIONS	\$0	-	\$0	\$300
55500 TRAINING	\$1,000	1,000	\$2,000	\$300
Total	\$73,945	\$471,494	\$545,439	\$277,010
CAPITAL	310: Permitting	430: Facility Maintenance (1 FT & 1 PT FTE)	2024-2025	2023-2024
58102 TRANSFER TO 301	-	175,552	175,552	-
Total	\$0	\$175,552	\$175,552	\$0
PROGRAM EXPENDITURE TOTALS	\$102,287	\$768,334	\$870,621	\$453,076

Support Services

(Finance and Other Administrative Services)

FINANCE & ADMINISTRATION DEPARTMENT									
PROJECTED REVENUES AND EXPENDITURES									
4/17/2024		513200	513200	513100	513100	513100	513200		
Program		462: Support Servies Financial Management	440: Financial Management	210: Communication and Marketing	420: Human Resources	480: Townwide Professional Services	263: Asset Management	2024-2025 Budget	2023-2024 Budget
	Revenues	\$8,298,184	\$197,971	\$0	-	-	50,573	\$8,546,728	7,766,098
	Personnel	\$192,430	\$413,178	\$85,108	\$244,558	\$175,623	\$70,050	\$1,180,947	\$1,011,634
Wide Format	Operating	\$1,481,574	\$14,375	\$26,755	\$19,425	\$384,694	\$7,030	\$1,933,853	\$1,808,810
	Capital	-	-	-	-	45,179	29,374	74,553	25,000
	Expense Subtotal	\$1,674,004	\$427,553	\$111,863	\$263,983	\$605,496	\$106,454	\$3,189,353	\$2,845,444
	Program Total	\$ 6,624,180	\$ (229,582)	\$ (111,863)	\$ (263,983)	\$ (605,496)	\$ (55,881)	\$ 5,357,374	\$ 4,920,654
REVENUES									
REVENUES		462: Support Servies Financial Management	440: Financial Management	210: Communication and Marketing	420: Human Resources	480: Townwide Professional Services	263: Asset Management	2024-2025 Budget	2023-2024 Budget
	311100 Ad Valorem	\$6,361,272	-	-	-	-	-	6,361,272	6,015,253
	313100 Electric Franchise	\$455,510	-	-	-	-	-	455,510	434,960
	313400 Gas Franchise	\$37,361	-	-	-	-	-	37,361	37,385
	315000 Communications Services Tax	\$177,209	-	-	-	-	-	177,209	150,000
	335100 Alcohol Bev License	\$778	-	-	-	-	-	778	500
	335200 State Revenue Sharing	\$175,154	-	-	-	-	-	175,154	130,000
	335180 State 1/2 Cent Sales Tax	\$405,434	-	-	-	-	-	405,434	325,000
	361000 Interest	\$0	\$145,527	-	-	-	-	145,527	120,000
	361200 Dividends	\$0	\$32,444	-	-	-	-	32,444	30,000
	364001 Sale of Fixed ssets	\$0	-	-	-	-	50,573	50,573	-
	369000 Miscellaneous	\$0	\$20,000	-	-	-	-	20,000	28,000
	383000 Administrative Fees	\$685,466	-	-	-	-	-	685,466	495,000
	PROGRAM REVENUE TOTALS	\$8,298,184	\$197,971	\$0	\$0	\$0	\$50,573	\$8,546,728	\$7,766,098
EXPENDITURES									
PERSONNEL		462: Support Servies Financial Mgmt (2 FTE)	440: Financial Management (3.5 FTE)	210: Communication and Marketing (1 FTE)	420: Human Resources (1.16 FTE)	480: Townwide Professional Services (1 FTE)	263: Asset Management (1 FTE)	2024-2025 Budget	2023-2024 Budget
	11 FT FTE; 2 PT -.67 FTE								
	51200 SALARIES	\$129,244	\$287,643	\$59,641	\$150,765	\$123,160	\$47,232	\$797,685	\$701,666
	51201 PT SALARIES	\$0	\$0	\$0	\$41,600	\$0	\$0	\$41,600	\$14,000
	51300 MEDICAL BENEFIT - AFTER TAX	\$1,300	\$6,500	\$1,300	\$2,600	\$2,600	\$1,300	\$15,600	\$13,000
	51400 OVERTIME	\$0	\$2,191	\$0	\$0	\$1,367	\$0	\$3,558	\$2,779
	51500 SICK LEAVE	\$5,023	\$11,240	\$2,357	\$5,860	\$4,747	\$1,872	\$31,099	\$20,634
	52100 FICA	\$10,371	\$23,361	\$4,842	\$15,552	\$9,984	\$3,856	\$67,966	\$57,634
	52200 RETIREMENT-401K GENERAL PENSION	\$12,201	\$27,485	\$5,697	\$14,553	\$11,745	\$4,536	\$76,217	\$89,949
	52300 LIFE/HOSP. INS.	\$31,106	\$54,341	\$11,185	\$13,351	\$21,842	\$11,185	\$143,010	\$107,827
	52400 WORKERS COMPENSATION	\$185	\$417	\$86	\$277	\$178	\$69	\$1,212	\$1,145
	52500 REEMPLOYMENT TAX	\$3,000	\$0	-	-	-	\$0	\$3,000	3,000
	52600 OPEB	-	-	-	23	-	-	-	-
	Total	\$192,430	\$413,178	\$85,108	\$244,558	\$175,623	\$70,050	\$1,180,947	\$1,011,634

Support Services

(Finance and Other Administrative Services) – Cont.

OPERATING		462: Support Servies Financial Mgmt (2 FTE)	440: Financial Management (3.5 FTE)	210: Communication and Marketing (1 FTE)	420: Human Resources (1.16 FTE)	480: Townwide Professional Services (1 FTE)	263: Asset Management (1 FTE)	2024-2025 Budget	2023-2024 Budget
53151	OTHER PROFESSIONAL SERVICES	\$750	-	\$2,500	-	910	-	\$4,160	3,250
53152	FIRE SERVICES	\$789,794	-	\$0	-	-	-	\$789,794	752,185
53200	ACCTG. & AUDIT.	\$55,000	-	\$0	-	-	-	\$55,000	55,000
53400	OTHER SERVICES	\$50,000	-	\$6,750	5,000	73,838	-	\$135,588	115,305
54000	TRAVEL & PER DIEM	\$750	750	\$0	750	-	250	\$2,500	2,150
54100	TELEPHONE/CELL	\$480	2,400	\$480	960	\$23,100	\$480	\$27,900	\$27,420
54200	FREIGHT AND POSTAGE	\$0	900	\$5,100	-	\$0	\$0	\$6,000	1,200
54400	OTHER RENTALS	\$8,000	-	\$0	1,320	\$0	\$0	\$9,320	8,000
54401	OTHER LEASES	\$0	-	\$0	-	\$0	\$0	\$0	-
54510	INSURANCE - GEN LIAB	\$551,050	-	\$0	-	\$0	\$0	\$551,050	515,000
54620	MAINT VEHICLE	\$0	-	\$0	-	\$0	4,000		
54700	PRINTING AND BINDING	\$0	-	\$1,250	-	\$0	-	\$1,250	8,000
54800	PROMOTIONAL ACTIVITES	\$0	-	\$1,250	4,000	\$0	-	\$5,250	4,000
54900	OTHER CHARGES & OBLIGATIONS	\$22,650	-	\$0	-	\$45,300	-	\$67,950	\$66,650
55100	OFFICE SUPPLIES	\$0	500	\$525	650	\$1,500	\$250	\$3,425	\$3,300
55210	OPERATING SUPPL	\$0	4,100	\$0	3,000	\$1,500	\$200	\$8,800	\$9,405
55211	EQUIPMENT	\$350	1,200	\$0	-	\$0	\$0	\$1,550	\$14,000
55220	GASOLINE & OIL	\$150	150	\$0	-	\$150	\$150	\$600	\$900
55240	UNIFORMS	\$100	375	\$100	200	\$100	\$200	\$1,075	\$900
55280	SOFTWARE SUBSCRIPTIONS	\$0	-	\$8,700	-	\$234,162	\$0	\$242,862	\$215,300
55410	LICENSES, SUBSCRIPTIONS	\$1,000	1,000	\$100	545	150	\$0	\$2,795	2,045
55500	TRAINING	\$1,500	3,000	\$0	3,000	3,984	\$1,500	\$12,984	4,800
Total		\$1,481,574	\$14,375	\$26,755	\$19,425	\$384,694	\$7,030	\$1,929,853	\$1,808,810
CAPITAL		462: Support Servies Financial Mgmt (2 FTE)	440: Financial Management (3.5 FTE)	210: Communication and Marketing (1 FTE)	420: Human Resources (1.16 FTE)	480: Townwide Professional Services (1 FTE)	263: Asset Management (1 FTE)	2024-2025 Budget	2023-2024 Budget
58102	TRANSFER TO 301	-	-	-	-	\$45,179	29,374	\$74,553	25,000
58101	CAPITAL PURCH.	-	-	-	-	-	-	-	-
Total		\$0	\$0	\$0	\$0	\$45,179	\$29,374	\$74,553	\$25,000
PROGRAM EXPENDITURE TOTALS		\$1,674,004	\$427,553	\$111,863	\$263,983	\$605,496	\$106,454	\$3,185,353	\$2,845,444

Police

POLICE DEPARTMENT							
PROJECTED REVENUES AND EXPENDITURES							
		521000	521000	521000			
	Program	550: Employee Administration	510: General Patrol	540: Community and Special Duty Policing	2024-2025	2023-2024 Budget	2022-2023 Actuals
	Revenues	\$2,000	\$5,245	\$190,000	\$197,245	\$252,245	
	Personnel	\$623,393	\$1,783,868	209,918	\$2,617,179	\$2,335,375	
	Operating	\$88,239	\$236,545	\$36,244	\$361,028	\$257,194	
	Capital	754,229	-	-	754,229	-	
	Expense Subtotal	\$1,465,860	\$2,020,413	\$246,162	\$3,732,435	\$2,844,814	
	Program Total	(1,463,860)	(2,015,168)	(56,162)	(3,535,190)	(2,592,569)	
REVENUES							
		550: Employee Administration	510: General Patrol	540: Community and Special Duty Policing	2024-2025	2023-2024 Budget	2022-2023 Actuals
	330000 State Contrib Pol Retirement	-	-	-	-		
	331201 JAG Grant	\$2,000	-	-	\$2,000	\$2,000	
	342103 SPECIAL DUTY POLICE	-	\$0	\$190,000	\$190,000	\$190,000	
	351100 COURT FINES (POLICE FINES)	-	\$2,500	-	\$2,500	\$2,500	
	351300 POLICE ACADEMY	-	\$15	-	\$15	\$15	
	351400 RESTITUTION	-	\$1,500	-	\$1,500	\$1,500	
	351402 OTC FINES AND TICKETS	-	\$1,230	-	\$1,230	\$1,230	
	366905 CONTRIBUTION - POL. EQUIPMENT	-	\$0	-	\$0	\$55,000	
	PROGRAM REVENUE TOTALS	\$2,000	\$5,245	\$190,000	\$197,245	\$252,245	
EXPENDITURES							
		550: Employee Administration (4 FTE)	510: General Patrol (11 FT and 9 PT)	540: Community and Special Duty Policing	2024-2025	2023-2024 Budget	2022-2023 Actuals
	PERSONNEL						
	51000 INCENTIVE PAY	3,660	7,440	-	11,100		9,355
	51200 SALARIES	435,047	923,549	-	1,358,596	\$1,189,736	\$1,235,580
	51201 PT SALARIES	-	195,598	-	195,598	\$284,957	\$87,285
	51202 SPECIAL DUTY PAY	-	-	195,000	195,000	-	181,518
	51210 Unused Medical	-	-	-	-	-	
	51300 MEDICAL BENEFIT-After Tax	5,200	15,600	-	20,800	\$19,500	\$20,734
	51400 OVERTIME	-	54,350	-	54,350	\$17,170	\$64,563
	51500 SICK LEAVE	25,174	50,055	-	75,229	\$46,235	
	51505 SPECIAL PAY (INCENTIVES)	-	-	-	-	\$10,379	
	52100 FICA	42,845	97,379	14,918	155,142	\$118,637	\$117,747
	52200 RETIREMENT-401K GENERAL PENSION	6,939	-	-	6,939	\$5,370	\$1,921
	52220 RETIREMENT-POLICE OFFICERS	-	283,428	-	283,428	\$375,000	\$242,434
	52300 LIFE/HOSP. INS.	92,393	122,535	25	214,928	\$216,777	\$210,558
	52400 WORKERS COMP	12,135	33,934	-	46,069	\$51,614	
	Total	\$623,393	\$1,783,868	\$209,918	\$2,617,179	\$2,335,375	\$2,171,695

Police - Cont.

		Centennial					
		550: Employee Administration	510: General Patrol	540: Community and Special Duty Policing	2024-2025	2023-2024 Budget	2022-2023 Actuals
OPERATING							
52900	CODE ENFORCE.	-	-	-	-		
53100	PHYSICAL EXAMS	-	\$4,000	-	\$4,000	\$4,000	\$545
53151	PROF. SERVICES	\$1,780	\$31,355	\$0	\$33,135	\$33,135	\$19,109
53154	Food Service		\$500				\$391
53160	PR	-	-	10,000	10,000	-	10,368
53400	OTHER SERVICES	\$34,220	-	26,244	\$60,464	\$33,000	\$1,672
53510	INSURANCE - GEN LIAB	\$1,380			\$1,380	\$1,380	
54000	TRAV & PER DIEM	\$6,500	5,000	-	\$11,500	\$2,500	\$6,491
54100	TELEPHONE	\$1,920	\$15,560	-	\$17,480	\$17,480	\$17,507
54200	POSTAGE	\$700	-	-	\$700	\$250	\$695
54401	EQUIP LEASING	\$7,479	-	-	\$7,479	\$7,479	\$1,021
54600	REPAIR & MAINT	\$1,000					\$882
54620	MAIN. - VEHICLE	\$5,200	\$37,500	-	\$42,700	\$36,300	\$42,416
54650	MAINT. - RADIOS	\$500	\$11,100	-	\$11,600	\$11,600	\$8,955
54670	MAINT. - EQUIP	-	\$1,500	-	\$1,500	\$750	\$1,552
54630	MAINT. - BLDG	\$2,500			\$2,500	\$2,500	\$1,135
54900	OTHER CHARGES & OBLIGATIONS	\$4,680	\$1,000				\$446
55100	OFFICE SUPPLIES	\$1,250	\$3,500	-	\$4,750	\$6,850	\$1,327
55209	CRIME PREVENTIO	-	500	-	500	-	468
55210	OPERATING SUPPL	\$5,450	\$27,790	-	\$33,240	\$33,240	\$17,291
55211	OTHER FURNITURE AND EQUIPMENT	\$350	2,000	-	\$2,350	\$350	\$48,066
55220	GAS & OIL	\$4,980	\$53,340	-	\$58,320	\$24,000	\$55,409
55221	TOOLS	\$100	-	-	\$100	\$550	\$7
55240	UNIFORMS	\$5,000	\$15,000	-	\$20,000	\$18,500	\$19,317
55260	PROTECT CLOTHING	-	\$2,400	-	\$2,400	\$2,400	\$1,099
55410	LICENSES,SUBSCRIPTIONS	\$750	-	-	\$750	\$750	\$5,243
55415	SOFTWARE SUBSCRIPTIONS	-	\$19,000	-	\$19,000	\$7,500	\$96
55500	TRAINING	\$2,500	\$5,500	-	\$8,000	\$8,000	\$7,649
57001	VEHICLE LEASE	\$0	-	-	\$0	\$4,680	
Total		\$88,239	\$236,545	\$36,244	\$353,848	\$257,194	\$269,157
						-\$96,654	
CAPITAL		550: Employee Administration	510: General Patrol	540: Community and Special Duty Policing	2024-2025	2023-2024 Budget	2022-2023 Actuals
58001	TRANSFER OF RESERVES	-	-	-	-	-	500
58101	CAPITAL PURCH.	-	-	-	-	-	-
58102	TRANSFER TO 301	754,229	-	-	754,229	-	
Total		\$754,229	\$0	\$0	\$754,229	\$0	\$500
				26			
PROGRAM EXPENDITURE TOTALS		\$1,465,860	\$2,020,413	\$246,162	\$3,725,255	\$2,592,569	\$2,441,352

Recreation

RECREATION DEPARTMENT										
PROJECTED REVENUES AND EXPENDITURES										
	4/17/2024	572200	572200	572200	572200	Terminate PRGM	572200	572200	572200	
		910: Employee Administration	920: Community Events	930: Sports Leagues	940: Youth Activities	942: Afterschool	950: Adult Activities	2024-2025	2023/24 Budget	2022/23 Actuals
Program										
Revenues		\$46,756	\$64,600	\$32,540	\$166,350	\$0	\$15,000	\$325,246	\$518,224	\$408,882
Personnel		\$403,110	\$0	\$0	\$105,878	\$0	\$0	\$508,988	\$549,010	\$506,622
Operating		\$50,305	\$83,150	\$27,100	\$126,925	\$0	\$7,400	\$294,880	\$275,580	\$268,222
Capital		\$29,302	\$0	\$0	\$0	\$0	\$0	\$29,302	\$0	\$0
Expense Subtotal		\$482,717	\$83,150	\$27,100	\$232,803	\$0	\$7,400	\$833,170	\$824,590	\$774,844
Program Total		(435,961)	(18,550)	5,440	(66,453)	0	7,600	(507,924)	(306,366)	(365,962)
REVENUES										
REVENUES		910: Employee Administration	920: Community Events	930: Sports Leagues	940: Youth Activities	942: Afterschool	950: Adult Activities	2024-2025	2023/24 Budget	2022/23 Actuals
300320	TENNIS ANNUAL PERMITS	\$0	\$0	\$0	\$0	\$0	\$4,000	\$4,000	\$3,600	\$4,220
347210	RECREATION (PROG. ACTIVITY)	\$0	\$0	\$24,480	\$155,750	\$0	\$11,000	\$191,230	\$357,444	\$279,104
347211	RECREATION PERMITS	\$10,000	\$0	\$0	\$5,000	\$0	\$0	\$15,000	\$15,000	\$16,115
347213	REC-VENDING MACHINE SALES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$366
347214	CONCESSION STAND SALES	\$0	\$1,500	\$500	\$5,600	\$0	\$0	\$7,600	\$12,500	\$5,769
347530	SPECIAL EVENTS-Private Parties	\$3,000	\$0	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$3,801
347540	PROGRAMS	\$0	\$26,000	\$7,560	\$0	\$0	\$0	\$33,560	\$25,680	\$16,845
362000	RENTAL INCOME	\$22,856	\$0	\$0	\$0	\$0	\$0	\$22,856	\$6,500	\$7,632
365901	SALE OF CAPITAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	
366902	DONATION-COMMUNITY PROJECTS	\$9,400	\$0	\$0	\$0	\$0	\$0	\$9,400	\$5,000	\$10,700
366911	SPECIAL EVENTS/Sponsorships	\$0	\$37,100	\$0	\$0	\$0	\$0	\$37,100	\$66,500	\$54,545
369000	MISC	\$1,500	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$0
PROGRAM REVENUE TOTALS		\$46,756	\$64,600	\$32,540	\$166,350	\$0	\$15,000	\$325,246	\$518,224	\$408,882
										\$192,978
										\$215,904
EXPENDITURES										
PERSONNEL	5.75 FT FTE; 2.85 PT FTE	910: Employee Administration (5 FT, 3 PT)	920: Community Events	930: Sports Leagues	940: Youth Activities (7 PT)	942: Afterschool	950: Adult Activities	2024-2025	2023/24 Budget	2022/23 Actuals
51200	SALARIES	257,681	-	-	-	-	-	257,681	\$280,334	\$272,938
51201	PT SALARIES	-	-	-	105,878	-	-	105,878	\$88,700	\$102,666
51300	MEDICAL BENEFIT - AFTER TAX	6,500	-	-	-	-	-	6,500	\$8,125	\$9,123
51400	OVERTIME	3,388	-	-	-	-	-	3,388	\$2,739	\$5,597
51500	SICK LEAVE	9,692	-	-	-	-	-	9,692	\$10,748	
52100	FICA	29,310	-	-	-	-	-	29,310	\$29,662	\$29,106
52200	RETIREMENT - 401k	24,712	-	-	-	-	-	24,712	\$26,759	\$24,571
52300	LIFE/HOSP INS	55,925	-	-	-	-	-	55,925	\$83,030	\$62,621
52400	WORKERS COMP	10,903	-	-	-	-	-	10,903	\$13,913	
52600	OPEB	5,000	-	-	27	-	-	5,000	\$5,000	
Total		\$403,110	\$0	\$0	\$105,878	\$0	\$0	\$508,988	\$549,010	\$506,622

Recreation - Cont.

		Centennial										
		910: Employee Administration (5 FT, 3 PT)	920: Community Events	930: Sports Leagues	940: Youth Activities (7 PT)	942: Afterschool	950: Adult Activities	2024-2025	2023/24 Budget	2022/23 Actuals		
OPERATING												
53151	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-	\$0	\$18,560		
53154	FOOD SERVICE	650	13,250	4,000	16,200	-	-	34,100	\$33,000	\$45		
53160	CONTRACTUAL LABOR	-	7,500	9,200	27,000	-	2,500	46,200	\$46,200	\$1,107		
53400	OTHER SERVICES	-	27,000	-	16,500	-	-	43,500	\$66,330	\$22,577		
54000	TRAV & PER DIEM	3,820	-	-	-	-	-	3,820	\$3,000	\$2,306		
54100	TELEPHONE	2,400	-	-	-	-	-	2,400	\$4,800	\$4,987		
54200	FREIGHT & POSTAGE	2,500	-	-	-	-	-	2,500	\$2,000	\$2,460		
54301	WATER	-	1,500	-	1,500	-	-	3,000	\$0	\$1,015		
54400	OTHER RENTALS	-	13,500	-	17,675	-	-	31,175	\$25,775	\$1,218		
54619	MAINT - FIELDS COURTS	-	-	-	6,000	-	2,000	8,000	\$8,000	\$5,558		
54620	MAINT - VEHICLE	1,400	-	-	-	-	-	1,400	\$500	\$1,277		
54670	MAINT. - EQUIP	-	-	2,700	1,000	-	1,000	4,700	\$4,000	\$1,642		
54680	MAINT - GROUNDS	22,800	-	-	5,500	-	-	28,300	\$5,500			
54800	PROMOTIONAL ACTIVITIES	1,700	-	-	-	-	-	1,700	\$1,700			
54900	OTHER CHARGES & OBLIGATIONS	-	-	-	17,650	-	-	17,650		\$433		
55100	OFFICE SUPPLIES	1,700	-	-	-	-	-	1,700	\$1,500	\$1,689		
55210	OPERATING SUPPL	2,000	20,400	11,200	15,500	-	1,900	51,000	\$51,600	\$11,311		
55220	GAS & OIL	400	-	-	-	-	-	400	\$400	\$1,399		
55221	TOOLS	500	-	-	-	-	-	500	\$500	\$77		
55231	SUMMER CAMP	-	-	-	-	-	-	-		\$29,552		
55233	SPORTS LEAGUES	-	-	-	-	-	-	-		\$16,742		
55234	SPECIAL EVENTS	-	-	-	-	-	-	-		\$85,570		
55237	DAY CAMPS	-	-	-	-	-	-	-		\$8,675		
55238	FUNKY FRIDAY	-	-	-	-	-	-	-		\$791		
55239	SPECIALTY CAMPS	-	-	-	-	-	-	-		\$2,940		
55211	OTHER FURNITURE AND EQUIPMENT	-	-	-	1,500	-	-	1,500	\$2,500			
55240	UNIFORMS	1,500	-	-	900	-	-	2,400	\$2,400	\$2,109		
55260	PROTECT. CLOTH.	250	-	-	-	-	-	250	\$250			
55280	SOFTWARE SUBSCRIPTIONS	6,760	-	-	-	-	-	6,760	\$10,000	\$5,618		
55410	PUBLICATIONS, MEMBERSHIPS, LICENS	625	-	-	-	-	-	625	\$875	\$764		
55420	TRAINING, AIDS	-	-	-	-	-	-	-	\$0	\$200		
55500	TRAINING	1,300	-	-	-	-	-	1,300	\$4,750			
57201	REC-VENDING	-	-	-	-	-	-	-	\$0	\$2,719		
Total		\$50,305	\$83,150	\$27,100	\$126,925	\$0	\$7,400	\$294,880	\$275,580	\$268,222		
CAPITAL												
58101	Capital Purchases									\$6,407		
58102	TRANSFER TO 301	\$29,302	\$0	\$0	\$0			\$29,302	\$0			
Total		\$29,302	\$0	\$0	\$0	\$0	\$0	\$29,302	\$0	\$0		
PROGRAM EXPENDITURE TOTALS		\$482,717	\$83,150	\$27,100	\$232,803	\$0	\$7,400	\$833,170	\$824,590	\$774,844		

Public Works (Parks and Streets)

PARKS & STREETS										
PROJECTED REVENUES AND EXPENDITURES										
	4/16/2024	572100	572100	541000	541000	541000	541600			
		810:Parks Administration	822: Parks Maint	850: Streets Administration	851: Streets	852: Sidewalks	860: Capital Project Management	2024-2025	2023-2024 Budget	2022-2023 Actuals
Program										
Revenues		\$15,200	\$22,500	\$0	\$0	\$0	\$112,500	\$150,200	\$1,700	\$1,700
Personnel		\$119,870	\$168,761	\$78,957	\$260,343	\$0	\$93,861	\$721,792	\$765,590	\$501,902
Operating		\$25,037	\$232,193	\$8,787	\$124,975	\$32,000	\$346,480	\$769,472	\$556,244	\$288,663
Capital/Transfers		\$293,775	\$0	\$97,192	\$0	\$0	\$21,346	\$412,313	\$15,000	\$10,440
Expense Subtotal		\$438,682	\$400,954	\$184,936	\$385,318	\$32,000	\$461,687	\$1,903,577	\$1,144,010	\$1,144,010
Program Total		(423,482)	(378,454)	(184,936)	(385,318)	(32,000)	(349,187)	(1,753,377)	(1,144,010)	(1,144,010)
REVENUES										
		810:Parks Administration	822: Parks Maint	850: Streets Administration	851: Streets	852: Sidewalks	860: Capital Project Management	2024-2025	2023-2024 Budget	2022-2023 Actuals
366904	BCF CONTRIBUTION HUNTER PARK (EQU	\$1,700						\$1,700	\$1,700	\$1,700
384020	Lease Proceeds		\$22,500					\$22,500		
337200	Grant Funds - HMPG		\$0				\$112,500	\$112,500		
38XXX	Transfer In Fund 305	13,500						13,500		
PROGRAM REVENUE TOTALS		\$15,200	\$22,500	\$0	\$0	\$0	\$112,500	\$150,200	\$1,700	\$1,700
EXPENDITURES										
		572100	572100	541000	541000	541000				
PERSONNEL		810:Parks Administration	822: Parks Maintenance (3.5 FTE)	850: Streets Administration	851: Streets (4 FTE)	852: Sidewalks	860: Capital Project Management	2024-2025	2023-2024 Budget	2022-2023 Actuals
51200	SALARIES	82,718	115,445	53,360	163,211	0	62,584	\$477,318	\$500,130	\$352,107
51201	PT SALARIES	-	-	-	-	-	-	\$0	\$17,165	
51300	Medical Benefit - After Tax	1,300	2,600	1,300	5,200		1,300	\$11,700	\$11,700	\$10,261
51400	OVERTIME	-	-	-	-		-	\$0	\$5,950	\$9,105
51500	SICK LEAVE	3,239	4,463	2,055	6,336		2,492	\$18,585	\$15,827	
52100	FICA	6,675	9,371	4,339	13,368		5,078	\$38,831	\$39,346	\$27,667
52200	RETIREMENT-401K GENERAL PENSION	7,853	11,026	5,104	15,727		5,974	\$45,684	\$40,186	\$32,637
52300	LIFE/HOSP. INS.	11,185	22,370	11,185	44,740		11,185	\$100,665	\$93,941	\$70,124
52400	WORKERS COMP	6,900	3,486	1,614	11,761		5,248	\$29,009	\$41,345	
52600	OPEB	-	-	-	-		-	\$0	\$0	
Total		\$119,870	\$168,761	\$78,957	\$260,343	\$0	\$93,861	\$721,792	\$765,590	\$501,902

Public Works (Parks and Streets) - Cont.

OPERATING		810: Parks Administration (1.25 FTE)	822: Parks Maintenance (3.5 FTE)	850: Streets Administration (1 FTE)	851: Streets (4 FTE)	852: Sidewalks	860: Capital Project Management	2024-2025	2023-2024 Budget	2022-2023 Actuals
53125	Legal Fees	500						\$500		
53151	OTHER PROFESSIONAL SERVICES (TEMP EE)	8,000	-	-	-	-	192,000	\$200,000	\$192,000	\$7,157
53160		-	-	-	-	-	-	\$0	\$0	\$38,900
53400	OTHER SERVICES	-	125,040	-	53,360	12,000	150,000	\$340,400	\$154,150	\$2,784
53410	STREET SWEEPING	-	-	-	-	-	-	\$0	\$0	\$15,102
54000	TRAV & PER DIEM	2,000	-	-	-	-	-	\$2,000	\$2,000	
54100	TELEPHONE	480	1,440	480	1,440	-	480	\$4,320	\$4,320	\$6,008
54200	FREIGHT & POSTAGE	15						\$15		\$14
54321	PATCHING MTLs.							\$0		\$1,316
54400	OTHER RENTALS							\$0		\$570
54401	OTHER LEASES							\$0		\$374
54402	ENTERPRISE RENTAL	4,257	10,343	4,257	21,835	-	-	\$40,692	\$45,370	
54601	MAINT.-HUNTER PARK							\$0		\$5,252
54619	FIELDS/COURTS		5,000					\$5,000		\$16,432
54620	MAIN. - VEHICLE	1,000	6,250	1,000	4,750	-	1,000	\$14,000	\$7,000	\$18,910
54670	MAINT. - EQUIP	-	6,000	-	5,000	-	-	\$11,000	\$11,000	\$8,199
54680	MAINT.-GROUNDS	-	38,100	-		20,000	-	\$58,100	\$57,900	\$14,353
54682	TREE TRIMMING							\$0		\$4,447
54683	PARK IMPROVEMENTS							\$0		\$90
54686	HOLIDAY LIGHTIN							\$0		\$9,129
54910	PLANTINGS							\$0		\$4,096
54930	ADVERTISING	-						\$0	\$499	\$219
55100	OFFICE SUPPLIES	525	-	-	-	-	-	\$525	\$500	\$518
55210	OPERATING SUPPL	-	20,000	-	20,000	-	-	\$40,000	\$41,000	\$9,042
55211	OTHER FURNITURE AND EQUIPMENT	-	6,750	-	4,000	-	-	\$10,750	\$2,250	\$425
55220	GAS AND OIL	\$2,600	\$10,720	\$2,600	\$8,040	\$0	\$2,600	\$26,560	\$23,880	\$8,912
55221	TOOLS	-	700	-	700	-	-	\$1,400	\$1,200	\$2,701
55223	TRAF CONT EQUIP							\$0		\$1,486
55230	CHEMICALS							\$0		\$11,939
55234	SPECIAL EVENTS							\$0		\$1,045
55240	UNIFORMS	200	600	200	600	-	200	\$1,800	\$2,175	\$1,349
55260	PROTECT. CLOTH.	250	850	250	850	-	200	\$2,400	\$1,500	\$1,948
55280	SOFTWARE SUBSCRIPTIONS				4,000			\$4,000		\$1,137
55300	ROAD MATERIALS & SUPPLIES	-	-	-	-	-	-	\$0	\$0	\$37,822
55410	MEMBERSHIPS	2,010	-	-	-	-	-	\$2,010	\$2,000	\$1,966
55420	TRAINING, AIDS							\$0		\$1,900
55500	TRAINING	\$3,200	\$400	\$0	\$400	-	-	\$4,000	\$4,000	
55xxx	COMPUTER SYSTEM	-	-	-	-	-	-	\$0	\$3,500	
57001	VEHICLE DEBT SERVICE	-	-	-	-	-	-	\$0	\$0	
	Total	\$25,037	\$232,193	\$8,787	\$124,975	\$32,000	\$346,480	\$769,472	\$556,244	\$288,663
CAPITAL		810:Parks Administration	822: Parks Maint	850: Streets Administration	851: Streets	852: Sidewalks	860: Capital Project Management	2024-2025	2023-2024 Budget	2022-2023 Actuals
58102	TRANSFER TO 301	293,775	-	97,192	30	-	21,346	\$412,313	\$15,000	\$10,440
	Total	\$293,775	\$0	\$97,192	\$0	\$0	\$21,346	\$412,313	\$15,000	\$10,440

Water – Enterprise Fund

WATER DEPARTMENT PROJECTED REVENUES AND EXPENDITURES						
		533000	533000	533000		
	Program	650: Employee Administration	640: Distribution	2024-2025	2023-2024 Budget	2022-2023 Actuals
	Revenues	\$0	\$2,980,984	\$2,980,984	\$3,215,536	\$2,027,749
	Personnel	\$200,834	\$490,042	690,875	\$677,271	\$655,664
	Operating	\$34,925	\$2,259,610	2,294,535	\$1,991,267	\$742,227
	Capital and Transfers	\$0	\$1,200,366	1,200,366	\$640,000	\$607,590
	Expense Subtotal	\$235,759	\$3,950,018	\$4,185,777	\$3,308,538	\$2,005,481
	Program Total	(235,759)	(969,034)	(1,204,793)	(93,002)	22,268
REVENUES						
		650: Employee Administration	640: Distribution	2024-2025	2023-2024 Budget	2022-2023 Actuals
343300	WATER UTILITY REVENUE	-	2,730,000	2,730,000	\$3,139,536	\$1,802,244
343310	Water Tap Fees	-	11,000	11,000.00	\$11,000	\$10,900
361000	Interest	-	50,000	50,000.00	\$35,000	\$87,526
361200	Dividends	-	-	-	-	\$58,499
364000	GAIN ON SALE OF FIXED ASSETS	-	-	-	-	\$44,350
	Grant Revenues	-	165,984	165,984.28	-	-
369000	Misc	-	24,000	24,000.00	\$30,000	\$24,230
	PROGRAM REVENUE TOTALS	\$0	\$2,980,984	\$2,980,984	\$3,215,536	\$2,027,749
EXPENDITURES						
		650: Employee Administration	640: Distribution	2024-2025	2023-2024 Budget	2022-2023 Actuals
	PERSONNEL					
51200	SALARIES	145,372	348,672	494,044.16	474,067	472,615
51201	PT SALARIES	-	-	-	6,057	9,166
51400	OVERTIME	-	6,323	6,323.44	6,793	8,025
51500	SICK LEAVE	5,857	13,547	19,403.64	9,245	-
52100	FICA	11,768	29,024	40,792.19	35,719	39,810
52200	RETIREMENT-401K GENERAL PENSION	13,845	34,146	47,990.81	39,156	46,906
52300	LIFE/HOSP. INS.	22,371	51,655	74,025.98	83,960	69,052
52301	Medical Benefit - After Tax	-	-	-	9,750	10,090
52400	Workers Comp	1,621	6,674	8,295.09	12,524	-
52600	OPEB	-	-	-	-	-
	Total	\$200,834	\$490,042	\$690,875	\$677,271	\$655,664

Water – Enterprise Fund – Cont.

OPERATING		650: Employee Administration	640: Distribution	2024-2025	2023-2024 Budget	2022-2023 Actuals
53151	PROF. SERVICES	30,000	467,025	497,025	\$125,000	\$213,920
53300	FLOURIDE					\$4,478
53400	Other Services		720	720		\$5,834
54000	TRAV & PER DIEM	-	2,500	2,500	\$2,500	\$1,693
54100	TELEPHONE	960	3,360	4,320	\$4,320	\$4,598
54200	POSTAGE	-	3,500	3,500	\$6,000	\$2,558
54300	Other Contractual Services	-	17,000	17,000	\$0	
54300	Electricity		10,000		\$5,000	\$78,787
54301	WATER	-	1,203,665	1,203,665	\$1,540,033	\$2,955
54302	SANITATION	-	5,200	5,200	\$5,100	\$5,153
54303	SEWER	-	15,000	15,000	\$24,000	\$30,340
54315	PIN. CTY. WATER					\$30,343
54340	GAR. & TRA DIS.					\$136
54400	EQUIP. RENTAL		-	-	\$750	\$15
54402	ENTERPRISE LEASE VEHICLE		28,890.00	28,890	\$28,890	\$13,445
54600	MAINT - Distribution		20,000	20,000		\$118,740
54612	MAINT- HYDRANTS/MAINS	-	2,000	2,000	\$4,000	
54614	MAINT. - METERS	-	100,000	100,000	\$65,000	\$29,060
54620	MAIN. - VEHICLE	-	4,500	4,500	\$4,500	\$2,251
54630	MAINT.-BLDG.	-	500	500	\$8,000	\$3,375
54670	MAINT. - EQUIP	-	40,000	40,000	\$54,500	\$40,867
54900	Other Charges and Obligations	-	260,000	260,000	\$1,200	\$2,075
54930	Advertising		900	900		\$1,342
55100	OFFICE SUPPLIES	-	1,000	1,000	\$1,500	\$360
55210	OPERATING SUPPL	-	10,000	10,000	\$6,000	\$41,750
55213	LABORATORY TEST	-	4,000	4,000	\$2,600	\$14,327
55214	LAB SUPPLIES	-	-	-	\$10,000	\$1,148
55220	GASOLINE & OIL	-	10,000	10,000	\$20,280	\$12,325
55221	TOOLS	-	3,000	3,000	\$4,500	\$3,790
55230	CHEMICALS	-	-	-	\$0	\$47,529
55240	UNIFORMS	300	2,400	2,700	\$1,900	\$1,924
55260	PROTECT. CLOTH.	300	2,400	2,700	\$1,200	\$222
55410	SUBSCRIPTION	3,365	210	3,575	\$3,024	\$2,528
55280	SOFTWARE SUBSCRIPTIONS	-	14,520	14,520	\$37,400	22,539
55500	TRAINING	-	3,820	3,820	\$3,820	\$1,820
55211	OTHER FURNITURE AND EQUIPMENT	-	18,500	18,500	\$13,250	
57301	MISCELLANEOUS	-	5,000	5,000	\$7,000	
	Total	\$34,925	\$2,259,610	\$2,284,535	\$1,991,267	32 \$742,227

CAPITAL AND TRANSFERS	650: Employee Administration	640: Distribution	2024-2025	2023-2024 Budget	2022-2023 Actuals		
58001	TRANSFER OF RESERVES	-	-	\$0			
56000	CAPITAL PURCH.	233,069	111,500.00	\$150,000			
	SRFLP Assoc Capital Costs - LSL	272,107					
	SRFLP Assoc Capital Costs - RO WTP	66,636					
	Reclaimed Water Line Replacement Upgrades	-					
59900	DEPRECIATION	3,075	3,075.00	\$190,000	\$3,075		
59901	DEPR. IMPROVEMENTS	175,234			\$175,234		
59904	FEES-SPT SERVIC	440,229	440,229.30	\$300,000	\$419,266		
59909	DEPR EQUIP	10,015	10,015.00	\$0	\$10,015		
	Total	\$0	\$1,200,366	\$564,819	\$640,000	\$607,590	
PROGRAM EXPENDITURE TOTALS			\$235,759	\$3,950,018	\$3,540,230	\$3,308,538	\$2,005,481

Solid Waste – Enterprise Fund

SOLID WASTE DEPARTMENT						
PROGRAM NET INCOME						
	4/17/2024	534000	534000	534000		
Program	710: Employee Administration	730: Collection	2024-2025	2023/24 Budget	2022-2023 Actuals	
Revenues	\$27,250	\$1,460,650	\$1,487,900	\$1,518,860	\$1,178,842	
Personnel	\$176,245	\$314,445	\$490,690	\$537,805	\$392,837	
Operating	\$21,545	\$538,720	\$560,265	\$564,390	\$592,652	
Capital and Transfers	\$666,122	\$0	\$666,122	\$325,575	\$373,531	
Expense Subtotal	\$863,912	\$853,165	\$1,717,077	\$1,427,770	\$1,359,020	
Program Total	(836,662)	607,485	(229,177)	91,090	(180,178)	
REVENUES						
	710: Employee Administration	730: Collection	2024-2025	2023/24 Budget	2022-2023 Actuals	
337900	LOCAL GOV UNIT GRANT	-	3,300	3,300.00	\$3,300	\$3,140
343400	SANITATION	-	1,457,000	1,457,000	\$1,435,460	\$1,109,714
343401	PERMIT-ROLL OFF CONTAINER	-	350	350	\$100	\$550
361000	INTEREST	2,000	-	2,000	\$5,000	\$1,623
361200	DIVIDENDS	25,000	-	25,000	\$25,000	\$36,068
364000	GAIN ON SALE OF FIXED ASSETS	-	-	-	\$0	\$20,100
369000	MISC	250	-	250	\$50,000	\$151
369305	Insurance Proceeds	-	-	-		\$788
381000	RESERVES (PRIOR YEARS)	-	-	-	\$0	
390900	PREVIOUS YEAR'S REVENUE	-	-	-	\$0	\$6,708
PROGRAM REVENUE TOTALS	\$27,250	\$1,460,650	\$1,487,900	\$1,518,860	\$1,178,842	
EXPENDITURES						
	710: Employee Administration (1.5 FTE)	730: Collection (4 FTE)	2024-2025	2023/24 Budget	2022-2023 Actuals	
PERSONNEL						
51200	SALARIES	117,609	202,163	319,772.16	\$358,199	\$281,825
51400	OVERTIME	-	2,814	2,813.59	\$5,181	\$6,959
51500	SICK LEAVE	4,617	7,696	12,312.96	\$13,777	
52100	FICA	9,485	16,510	25,994.42	\$29,499	\$22,500
52200	RETIREMENT-401K GENERAL PENSION	11,158	19,423	30,581.67	\$32,238	\$26,109
52300	LIFE/HOSP. INS.	16,778	34,259	51,037.30	\$70,654	\$47,143
52301	MEDICAL BENEFIT AFTER TAX	1,950	5,200	7,150.00	\$8,450	\$8,301
52400	WORKERS COMP	14,648	26,379	41,027.68	\$19,807	
52600	OPEB	-	33	-	\$0	
Total	\$176,245	\$314,445	\$490,690	\$537,805	\$392,837	

Solid Waste – Enterprise Fund – Cont.

OPERATING		710: Employee Administration	730: Collection	2024-2025	2023/24 Budget	2022-2023 Actuals
53151	PROF SERVICES	2,500	-	2,500.00	\$7,550	\$2,750
53160	CONTRACT LABOR	-	5,000	5,000.00	\$5,000	\$14,688
53400	OTHER SERVICES	2,500				\$2,961
54100	TELEPHONE	480	1,920	2,400.00	\$1,450	\$1,418
54200	POSTAGE	1,500	-	1,500.00	\$2,500	\$1,470
54300	ELECTRICITY	-	-	-	\$14,500	
54340	GAR & TRASH DISPOSAL	-	180,000	180,000.00	\$200,000	\$170,251
54342	RECYCLING	-	250,000	250,000.00	\$252,000	\$179,597
54400	EQUIP RENTAL	-	7,500	7,500.00	\$5,000	\$6,220
54402	ENTERPRISE LEASE VEHICLE	7,585	-	7,585.00	\$7,490	\$1,226
54620	MAINT- VEHICLES	1,500	43,500	45,000.00	\$31,000	\$43,842
54670	MAINT- EQUIP	-	1,250	1,250.00	\$4,150	\$401
54800	PROMOTIONAL ACVTIVITIES	500		500.00		\$4,456
54900	OTHER CHARGES AND OBLIGATIONS	1,500	2,500	4,000.00	\$4,000	\$531
55100	OFFICE SUPPLIES	150	-	150.00	\$250	\$110
55210	OPERATING SUPPLIES	-	4,000	4,000.00	\$4,800	\$3,684
55211	OTHER FURNITURE AND EQUIPMENT	-	-	-	\$0	\$125,880
55220	GASOLINE AND OIL	1,040	38,200	39,240.00	\$18,000	\$30,611
55221	TOOLS	-	250	250.00	\$0	\$250
55240	UNIFORMS	200	800	1,000.00	\$1,400	\$162
55260	PROTECT CLOTHING	-	1,800	1,800.00	\$1,575	\$1,854
55410	LICENSES & SUBSCRIPTION	290	-	290.00	\$0	\$290
55500	TRAINING	-	2,000	2,000.00	\$2,000	
55415	SOFTWARE SUBSCRIPTIONS	1,800	-	1,800.00	\$1,725	
	Total	\$21,545	\$538,720	\$557,765	\$564,390	\$592,652
CAPITAL AND TRANSFERS		710: Employee Administration	730: Collection	2024-2025	2023/24 Budget	2022-2023 Actuals
56402						
58001	TRANSFER OF RESERVES	\$0	\$0	\$0	\$0	\$129
	EQUIPMENT REPLACEMENT RESERVE	\$322,870				
59900	DEPRECIATION-BUILDINGS	\$3,500	\$0	\$3,500	\$45,575	\$3,077
59904	FEES-SPT SERVIC	\$258,552	\$0	\$258,552	\$195,000	\$246,240
59909	DEPR EQUIP	\$80,000		\$80,000	\$85,000	\$84,020
59910	BAD DEBT EXPENS	\$1,200		\$1,200		\$1,111
59912	LOSS--DISPOSAL	\$0	\$0	\$0	\$0	\$38,954
	Total	\$666,122	\$0	\$343,252	\$325,575	\$373,531
PROGRAM EXPENDITURE TOTALS		\$863,912	\$853,165	\$1,391,707	\$1,427,770	\$1,359,020

Equipment Replacement Fund

		Budget - FY 24/25	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	Admin	714	0	0	0	0	0	0	0	5,000	0	0	0
	Support Services	38,874	0	0	88,122	0	38,000	0	0	0	0	0	0
	Police	754,229	223,000	319,609	247,828	252,207	270,928	200,560	277,654	468,028	45,247	5,461	5,590
	Public Works	412,313	0	130,116	341,137	10,895	443,437	129,189	200,600	110,215	0	0	0
	Recreation	29,302	0	0	44,480	0	28,250	0	0	0	0	0	0
	Townwide Facilities	166,052	0	17,134	79,500	136,250	140,000	143,750	0	0	0	0	0
Fund 1	Total	1,441,663	223,000	466,859	801,066	399,352	920,615	473,499	478,254	583,243	45,247	5,461	5,590
Fund 401	Water	233,069	-	20,085	290,525	37,169	388,509	-	7,402	92,202	-	-	-
Fund 402	Solid Waste	322,870	-	38,087	232,700	-	264,431	-	57,500	170,400	192,000	399,600	-

Capital Improvement Fund

Capital Improvement Plan for FYE2025 through FYE2029						
Codes	Description	2425	2526	2627	2728	2829
Revenue						
311100	Infrastructure Mill (1.2500)	\$ 1,514,590	\$ 1,571,960	\$ 1,619,120	\$ 1,667,690	\$ 1,717,720
312600	Penny for Pinellas	\$ 599,135	\$ 611,118	\$ 623,340	\$ 635,807	\$ 648,523
313100	Electric Utility Tax	\$ 609,290	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
343600	Stormwater Fee Revenue	\$ 330,000	\$ 336,600	\$ 343,330	\$ 350,200	\$ 357,200
361310	Interest	\$ 375,000	\$ 154,500	\$ 159,140	\$ 163,910	\$ 168,830
361200	Dividends	\$ 19,990	\$ 6,700	\$ 6,900	\$ 7,110	\$ 7,320
384020	BCC Lease	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue						
366902	Joint Participation with Pinellas County - IRR III		\$ 500,000	\$ 500,000		
Grants FDEM						
331620	HMGP - Carl and Shirley					
166-HMPG 331620	HMGP - Harold's Lake	\$ 112,500	\$ -	\$ -	\$ -	\$ -
331620 167	HMGP - Belleair Creek	\$ 58,500	\$ 137,250	\$ 20,000	\$ 337,500	
331620	HMGP - Ponce de Leon				\$ 398,438	\$ 3,900,000
State Appropriations						
170	Bridge - IRR Phase 3	\$ 1,111,000	\$ 3,000,000			
172	IRR Phase 2		\$ 112,500	\$ 112,500	\$ 1,300,000	\$ 1,300,000
147 Bluff Prj or 164- Bluff Restoration 23/24??	Bluff					
Estimated Revenue Total		\$ 4,730,005	\$ 7,030,628	\$ 3,984,330	\$ 5,460,654	\$ 8,699,593

Capital Improvement Fund – Cont.

Expenditures		2425	2526	2627	2728	2829
	Contingency	218,100	218,100	218,100	218,100	218,100
	Park Improvements	\$ 65,000	\$ -	\$ -	\$ -	\$ -
	Bridge and Seawall Improvements		\$ 375,000	\$ 50,000		
	Harold's Lake	\$ 150,000				
165	Carl and Shirley (EC 2024) Construction	\$ 50,000				
172	Indian Rocks Road Ph. 2 (state refers to this as Segment 3)					
	Professional Services		\$ 255,000	\$ 225,000		
	Construction				\$ 3,500,000	\$ 3,500,000
170	Indian Rocks Road Ph. 3 (State refers to this as Segment 2)					
	Professional Services		\$ 75,000			
	Construction		\$ 5,562,400	\$ 2,669,600		
147 or 164	Bluff Study					
	Professional Services	\$ 90,000	\$ 90,000			
	Construction			\$ 1,012,000		
128 or 167	Rattlesnake/Belleair Creek					
	Study (Professional Services)	\$ 78,000				
	Engineering (Professional Services)		\$ 183,000			
	Construction			\$ 40,000	\$ 450,000	
Need to assign	Ponce de Leon (Roundabout to Trail)					
	Professional Services				\$ 531,250	
	Construction					\$ 5,200,000
641 water lines	Pipeline Replacements					
108 Water line rplmt	General Construction			\$ 50,000	\$ 50,000	\$ 50,000
	Corbett/Ricker/Watkins			\$ 687,000	\$ 687,000	
	Belleview/Wildwood/Woodlawn			\$ 458,000	\$ 229,000	
	Engineering	\$ 43,750	\$ 175,000			
	Town Building Capital Improvements					
	Recreation Building Hardening	\$ 101,000				
	Town Hall TM Suite/ Finance Hall Doors	\$ 10,100				
	Blacktop in TH parking lot sealed and stripped	\$ 20,200				
	Public Works - Repipe Wash Bay	\$ 25,000				
	Recreation Exterior		\$ 40,800			
	Recreation Roof		\$ 357,000			
	Recreation Remodel Kitchen			\$ 103,000		
	Police			\$ 30,900		
	Town Hall Front Lobby Hardening				\$ 208,000	
	Town Hall Roof					\$ 367,500
	Loan Payments					
	2019 Revenue Bonds A & B	\$ 962,940	\$ 963,404	\$ 962,413	\$ 962,954	\$ 962,016
	Facility Lease (ABM)	\$ 78,716	\$ 78,716	\$ 78,716	\$ 78,716	\$ 78,716
	Transfers Out					
	Stormwater Revenue To General Fund - NPDES Reporting and Baffle Box Clean out	13,500	13,635	13,770	13,910	14,050
	Expenditures Total	\$ 1,906,306	\$ 8,387,055	\$ 6,598,499	\$ 6,928,930	\$ 10,390,382
	Change in Fund Balance	\$ 2,823,699	\$ (1,356,427)	\$ (2,614,169)	\$ (1,468,276)	\$ (1,690,789)