CITY OF SPRINGFIELD, GEORGIA

FY2025 BUDGET

ORDINANCE NUMBER 2024-24

AN ORDINANCE TO PROVIDE FOR ADOPTION OF A BUDGET CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES OF SPRINGFIELD, GEORGIA FOR THE YEAR BEGINNING JANUARY 1, 2025.

IT IS HEREBY ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF SPRINGFIELD, GEORGIA:

Section 1. That for the expenses of the government and its activities for the fiscal year beginning January 1, 2025 and ending December 31, 2025 and the amounts in the following sections is hereby appropriated:

Section 2. That for the said fiscal year there is hereby appropriated out of the General Fund the following:

Inter-fund Transfer-Arts & Events Fund	$ 130,000.00
Administration	$ 247,954.92
Police Department	$1,156,900.63
Court Department	$ 123,330.68
Streets & Lanes Department	$ 634,677.31
Parks Department	$ 90,751.51
City Buildings Department	$ 41,445.71
Economic Development	$ 130,000.00
General Government	$ 436,411.23
Community Development	$ 274,317.87

Section 3. That for the said fiscal year there is hereby appropriated out of the SPLOST Fund the following:

SPLOST	$1,700,000.00

Section 4. That for the said fiscal year there is hereby appropriated out of the TSPLOST Fund the following:

TSPLOST	$1,200,000.00

Section 5. That for the said fiscal year there is hereby appropriated out of the ARPA Fund the following:

ARPA	$ 0.00

Section 6. That for the said fiscal year there is hereby appropriated out of the Water/Sewer Fund the following:

W/S Administration	$ 961,156.09
Water Department	$ 759,839.95
Sewer Department	$ 459,801.47
WWTP Department	$1,729,243.12
W/S Capital	$ 905,992.00

Section 7. That for the said fiscal year there is hereby appropriated out of the Sanitation Fund the following:

Sanitation Fund	$170,000.00

Section 8. That for the said fiscal year there is hereby appropriated out of the Arts & Events Fund the following:

Mars Theatre	$375,865.63

Section 9. That for the said fiscal year there is hereby appropriated out of the Health Benefit Trust Fund the following:

Health Benefit Fund	$172,111.70

Section 10. All ordinances or parts of ordinances inconsistent with this Ordinance are hereby repealed.

Adopted this 10 day of December, 2024.

CITY OF SPRINGFIELD GEORGIA INCORPORATED 1907

CITY OF SPRINGFIELD

Barton A. Alderman, Mayor

ATTEST:

Jennifer Y. Smith, City Clerk

2025 General Fund Summary

	FY-2024	FY-2025
General Fund Revenue		
Taxes	2,315,939.64	2,634,068.13
Licenses & Permits	141,878.00	148,655.00
Subdivision & Zoning Fees	14,000.00	15,000.00
Police Fines & Fees	210,850.00	289,273.61
Grant Revenue	457,097.74	196,990.94
Other Revenue	305,000.00	65,250.00
Prior Year Reserves	(100,866.53)	(83,447.83)
Total	3,343,898.85	3,265,789.85
General Fund Expenditures		
00 - Interfund Transfer Out - Arts & Events Fund	(80,000.00)	(130,000.00)
40 - Administration	(223,648.74)	(247,954.92)
50 - Police	(1,193,362.61)	(1,156,900.63)
55 - Court	(99,487.23)	(123,330.68)
70 - Streets & Lanes	(885,536.53)	(634,677.31)
90 - Parks	(79,951.37)	(90,751.51)
91 - City Buildings	(29,310.00)	(41,445.71)
93 - Economic Development	(97,000.00)	(130,000.00)
95 - General Government	(410,279.37)	(436,411.23)
98 - Community Development	(245,323.00)	(274,317.87)
Total	(3,343,898.85)	(3,265,789.86)
Total Net	-	(0.00)

GENERAL FUND REVENUE

Account Number	Account Description	2025 Budget
100-00-0000-311000	PRIOR YEAR RESERVE	(83,447.83)
100-00-0000-311100	CURRENT YR PROPERTY TAX	804,292.83
100-00-0000-311200	PRIOR YR PROPERTY TAX	80,000.00
100-00-0000-311310	MOTOR VEHICLE TAX	1,650.00
100-00-0000-311311	TITLE AD VALOREM TAX	96,179.46
100-00-0000-311316	ALTERNATIVE AD VALOREM TAX (AAVT)	1,600.00
100-00-0000-311350	RAILROAD EQUIPMENT AD VALOREM TAX	615.00
100-00-0000-311610	INTANGIBLE RECORDING TAX	52,264.08
100-00-0000-311611	REAL ESTATE TRANSFER	17,182.19
100-00-0000-311700	FRANCHISE TAX	259,045.00
100-00-0000-313100	LOCAL OPTION SALES TAX	852,861.74
100-00-0000-314200	BEER/WINE TAX	121,277.26
100-00-0000-314250	ALCOHOL TAX	12,360.00
100-00-0000-314400	ENERGY EXCISE TAX	34,171.25
100-00-0000-316200	INSURANCE PREMIUMS TAX	272,538.00
100-00-0000-316800	FINANCIAL INSTITUTION(BANK) TAX	26,000.00
100-00-0000-319500	PROPERTY TAX PENALTY	2,031.32
100-00-0000-321170	SPECIAL EVENT ALCOHOLIC BEVERAGE LIC	500.00
100-00-0000-321220	INSURANCE COMPANY LICENSE REG FEE	9,080.00
100-00-0000-321322	ZONING RELATED FEES	3,000.00
100-00-0000-321323	SUBDIVISION APP RELATED FEES	2,000.00
100-00-0000-321324	BUILDING PERMITS	75,000.00
100-00-0000-321325	ENGINEERING/PLAN REVIEW FEE	10,000.00
100-00-0000-321400	BUSINESS LICENSE	27,125.00
100-00-0000-321401	ALCOHOLIC BEVERAGES LICENSE	35,700.00
100-00-0000-322300	GOLF CART PERMIT	500.00
100-00-0000-322990	SPECIAL EVENT PERMIT/FEES	750.00
100-00-0000-341920	BILLBOARD ADVERTISING LEASE	500.00
100-00-0000-342900	BOARD OF EDUCATION - SRO CONTRIBUTION	42,273.61
100-00-0000-351161	FINES AND FORFEITURES	120,000.00
100-00-0000-351164	POLICE REPORT FEE	1,000.00
100-00-0000-351165	COURT COST	30,000.00
100-00-0000-351167	TECHNOLOGY FUND	6,000.00
100-00-0000-351170	BLUE LINE CAMERA CITATIONS	90,000.00
100-00-0000-361010	INTEREST EARNED - GENERAL	2,000.00
100-00-0000-378900	MISC REVENUES/REFUNDS	1,000.00
100-00-0000-389001	COPY & NOTARY FEE	250.00
100-00-0000-389091	FALL FESTIVAL EVENT REVENUE	50,000.00
100-00-0000-389092	FIRST FRIDAY EVENT REVENUE	1,500.00
100-00-0000-389095	INSURANCE CLAIM REIMBURSEMENT	5,000.00
100-00-0000-392101	SALE OF SURPLUS	5,000.00
100-00-0000-398001	TAP GRANT PROCEEDS	151,990.94
100-00-0000-398004	LMIG PROGRAM FUNDS	45,000.00
General Fund Total Revenue 2025		**3,265,789.85**

GENERAL FUND EXPENDITURES

Account Number	Account Description	2025 Budget
INTERFUND TRANSFER		
100-00-0000-611000	INTERFUND TRANSFER OUT-ARTS & EVENT	130,000.00
	Totals	**130,000.00**
ADMINISTRATION		
100-40-1500-511100	SALARY-CITY MANAGER	78,354.68
100-40-1500-511101	SALARY-CITY CLERK	60,900.00
100-40-1500-511110	MAYOR & COUNCIL PAY	12,899.25
100-40-1500-511500	SALARY INCREASE/BONUS	2,785.09
100-40-1500-512100	EMPLOYEES' GROUP INS.	33,350.00
100-40-1500-512200	FICA TAXES	9,942.78
100-40-1500-512400	RETIREMENT	14,223.12
100-40-1500-512901	ANNUAL PTO PAYOUT	6,500.00
100-40-1500-523202	CELL PHONES	1,000.00
100-40-1500-523701	TRAVEL & LODGING	7,500.00
100-40-1500-523708	DUES & SUBSCRIPTIONS	1,500.00
100-40-1500-531101	OFFICE SUPPLIES	2,500.00
100-40-1500-531730	SCHOOLS & CONVENTIONS	5,000.00
100-40-1500-531790	MISCELLANEOUS	500.00
100-40-1500-542201	CITY MANAGER EXPENSE REIMBURSMENT	6,000.00
100-40-1500-581308	CONTINGENCY	5,000.00
	Totals	**247,954.92**

Account Number	Account Description	2025 Budget
POLICE		
100-50-3200-511111	SALARY-POLICE DEPARTMENT	616,870.80
100-50-3200-511300	OVERTIME PAY	22,000.00
100-50-3200-511400	HOLIDAY PAY	15,000.00
100-50-3200-511500	SALARY INCREASE/BONUS	26,991.42
100-50-3200-512100	EMPLOYEES' GROUP INS.	121,940.98
100-50-3200-512200	FICA TAXES	47,660.36
100-50-3200-512400	RETIREMENT	66,727.08
100-50-3200-512901	ANNUAL PTO PAYOUT	10,000.00
100-50-3200-521220	MEDICAL FEES	2,000.00
100-50-3200-522200	VEHICLES REPAIR	20,000.00
100-50-3200-522201	VEHICLES MAINTENANCE	7,000.00
100-50-3200-522204	R & M OTHER EQUIPMENT	5,000.00
100-50-3200-522209	SOFTWARE MAINTENANCE	22,800.00
100-50-3200-522321	COPY MACHINE	3,000.00
100-50-3200-523203	CELL PHONES	6,000.00
100-50-3200-523701	TRAINING & TRAVEL	4,500.00
100-50-3200-523705	DRUG & ALCOHOL EDUCATION	500.00
100-50-3200-523708	DUES & SUBSCRIPTIONS	7,360.00
100-50-3200-531101	OFFICE SUPPLIES	1,500.00
100-50-3200-531102	OTHER SUPPLIES	2,000.00
100-50-3200-531103	AMMUNITION/RANGE SUPPLIES	3,500.00
100-50-3200-531104	MEDICAL SUPPLIES	800.00
100-50-3200-531270	GASOLINE	60,000.00
100-50-3200-531705	UNIFORMS/PPE	10,000.00
100-50-3200-531790	MISCELLANEOUS	250.00
100-50-3200-542101	NEW/OTHER EQUIPMENT	3,500.00
100-50-3200-542201	VEHICLE OUTLAY	65,000.00
100-50-3200-581308	CONTINGENCY	5,000.00
	Totals	**1,156,900.63**

Account Number	Account Description	2025 Budget
COURT		
100-55-2650-511100	SALARY	52,416.00
100-55-2650-511300	OVERTIME PAY	500.00
100-55-2650-511500	SALARY INCREASE/BONUS	1,048.32
100-55-2650-512100	EMPLOYEE'S GROUP INS.	10,877.42
100-55-2650-512200	FICA TAXES	3,742.50
100-55-2650-512400	RETIREMENT	5,346.43
100-55-2650-512901	ANNUAL PTO PAYOUT	2,000.00
100-55-2650-521200	JUDGE	12,000.00
100-55-2650-521201	CITY SOLICITOR GENERAL	15,000.00
100-55-2650-521203	PUBLIC DEFENDER	9,000.00
100-55-2650-521204	COURT INTERPRETER	500.00
100-55-2650-521207	DRUG ACCOUNT EXPENSE	1,000.00
100-55-2650-521208	TECHNOLOGY FUND EXPENSE	6,000.00
100-55-2650-522204	R&M COURT/OFFICE EQUIPMENT	500.00
100-55-2650-523701	SCHOOLS & TRAVEL	750.00
100-55-2650-523708	DUES & SUBSCRIPTIONS	100.00
100-55-2650-531103	COURT SUPPLIES	700.00
100-55-2650-531705	UNIFORMS-COURT CLERK	250.00
100-55-2650-531790	MISCELLANEOUS	100.00
100-55-2650-581308	CONTINGENCY	1,500.00
	Totals	**123,330.68**

Account Number	Account Description	2025 Budget
STREETS		
100-70-4200-511104	SALARY-ROADS FOREMAN	56,784.00
100-70-4200-511105	SALARY-LABORER	45,864.00
100-70-4200-511500	SALARY INCREASE/BONUS	2,052.96
100-70-4200-512100	EMPLOYEES' GROUP INS.	26,916.68
100-70-4200-512200	FICA TAXES	7,329.07
100-70-4200-512400	RETIREMENT	6,120.00
100-70-4200-512901	ANNUAL PTO PAYOUT	2,400.00
100-70-4200-521200	CONTRACTED LABOR	62,383.13
100-70-4200-521210	ENGINEERING FEES	5,000.00
100-70-4200-522200	VEHICLES REPAIR	6,000.00
100-70-4200-522201	VEHICLES MAINTENANCE	4,000.00
100-70-4200-522202	EQUIPMENT MAINTENANCE	3,000.00
100-70-4200-522203	LAUREL ST MAINT/IMPROVE	6,500.00
100-70-4200-522204	EQUIPMENT REPAIR	6,000.00
100-70-4200-522207	R & M, STREETS	1,500.00
100-70-4200-522210	STREET SIGNS	2,500.00
100-70-4200-522211	R & M, STORM DRAINAGE	500.00
100-70-4200-522212	MOWING CONTRACT	8,736.00
100-70-4200-522321	EQUIPMENT RENTAL	4,000.00
100-70-4200-523203	CELL PHONES/RADIOS	1,000.00
100-70-4200-531102	OPERATING SUPPLIES	6,000.00
100-70-4200-531107	DIRT & ROCK MATERIAL	3,500.00
100-70-4200-531230	ELECTRICITY-STREET LIGHTS	127,762.80
100-70-4200-531240	ELECTRICITY-TRAFFIC LIGHT	3,500.00
100-70-4200-531245	ELECTRICITY-CHRISTMAS LIGHTS	1,210.00
100-70-4200-531270	GASOLINE	9,500.00
100-70-4200-531705	UNIFORMS-RENTAL	2,400.00
100-70-4200-531706	UNIFORMS-PURCHASE	600.00
100-70-4200-531790	MISCELLANEOUS	250.00
100-70-4200-542101	NEW EQUIPMENT	20,000.00
100-70-4200-542207	TREE MAINTENANCE	6,380.00
100-70-4200-581303	STREETSCAPE PROJECT - TAP GRANT	189,988.68
100-70-4200-581308	CONTINGENCY	5,000.00
	Totals	**634,677.31**

Account Number	Account Description	2025 Budget
PARKS		
100-90-6120-511100	SALARY-LABORER	55,124.16
100-90-6120-511300	OVERTIME PAY	300.00
100-90-6120-511400	HOLIDAY	100.00
100-90-6120-511500	SALARY INCREASE/BONUS	1,102.48
100-90-6120-512100	EMPLOYEES' GROUP INS.	12,214.00
100-90-6120-512200	FICA TAXES	3,963.87
100-90-6120-512400	RETIREMENT	5,172.00
100-90-6120-512901	ANNUAL PTO PAYOUT	2,500.00
100-90-6120-522200	VEHICLES REPAIR	500.00
100-90-6120-522201	VEHICLES MAINTENANCE	300.00
100-90-6120-522209	R&M ULMER PARK	1,000.00
100-90-6120-523203	CELL PHONE/RADIOS	400.00
100-90-6120-531102	OPERATING SUPPLIES	500.00
100-90-6120-531240	ELECTRICITY-ULMER PARK	1,000.00
100-90-6120-531270	GASOLINE	2,500.00
100-90-6120-531705	UNIFORMS-RENTAL	1,400.00
100-90-6120-531706	UNIFORM ITEMS-PURCHASE	175.00
100-90-6120-581308	CONTINGENCY	2,500.00
	Totals	**90,751.51**
CITY BUILDINGS		
100-91-1565-521306	EXTERMINATOR, CITY HALL	1,582.08
100-91-1565-522130	JANITORIAL SERVICES	600.00
100-91-1565-522230	R & M, CITY BLDGS	10,000.00
100-91-1565-523201	CITY HALL PHONE/INTERNET	11,400.00
100-91-1565-531230	ELECTRICITY-CITY HALL	11,113.63
100-91-1565-531707	JANITORIAL SUPPLIES	250.00
100-91-1565-531708	KITCHEN/BATHROOM SUPPLIES	1,000.00
100-91-1565-531709	CITY BUILDINGS MISC	500.00
100-91-1565-581308	CONTINGENCY	5,000.00
	Totals	**41,445.71**
ECONOMIC DEVELOPMENT		
100-93-7500-522321	EBENEZER CREEK APP	1,000.00
100-93-7500-523920	FALL FESTIVAL	100,000.00
100-93-7500-523921	FAIR SECURITY	9,000.00
100-93-7500-523922	SOUTHERN LINC (EVENT RADIOS)	500.00
100-93-7500-523923	EVENTS-OTHER	12,000.00
100-93-7500-523924	FIRST FRIDAYS	4,000.00
100-93-7500-581308	CONTINGENCY	3,500.00
	Totals	**130,000.00**

Account Number	Account Description	2025 Budget
GENERAL GOVERNMENT		
100-95-1500-512104	LAND SURVEY & PLAT/PROPERTY TAX	5,000.00
100-95-1500-512700	WORKERS' COMP	41,757.47
100-95-1500-521201	AUDIT EXPENSE	14,280.00
100-95-1500-521210	LEGAL EXPENSE	60,000.00
100-95-1500-521212	ENGINEER/CONSULTING	30,000.00
100-95-1500-521213	GIS SERVICES	24,000.00
100-95-1500-522220	SERVICE AGREEMENTS	4,000.00
100-95-1500-522321	SOFTWARE MAINTENANCE	7,522.57
100-95-1500-522322	CITY HALL COPY MACHINE	3,500.00
100-95-1500-522423	CODIFICATION OF ORDINANCES	7,000.00
100-95-1500-523102	PROPERTY & VEHICLE INS.	189,001.20
100-95-1500-523301	ADVERTISING - LEGAL & OTHER	6,500.00
100-95-1500-523708	DUES & SUBSCRIPTIONS	10,850.00
100-95-1500-531101	OFFICE SUPPLIES	2,000.00
100-95-1500-531102	BUSINESS MEETINGS	1,000.00
100-95-1500-531701	ELECTION EXPENSE	500.00
100-95-1500-531760	POSTAGE	5,000.00
100-95-1500-531791	MISCELLANEOUS	500.00
100-95-1500-540000	EMPLOYEE APPRECIATION	2,000.00
100-95-1500-542450	IT CONTRACT SERVICES	22,000.00
	Totals	**436,411.23**
COMMUNITY DEVELOPMENT		
100-98-7220-511100	SALARY-COMMUNITY DEV DIRECTOR	68,250.00
100-98-7220-511105	SALARY - BUILDING AND ZONING TECH	42,000.00
100-98-7220-511500	SALARY INCREASE/BONUS	2,205.00
100-98-7220-512100	EMPLOYEES' GROUP INS.	34,131.02
100-98-7220-512200	FICA TAXES	7,871.85
100-98-7220-512400	RETIREMENT	7,260.00
100-98-7220-521210	CONSULTANT	15,000.00
100-98-7220-521230	PLAN REVIEW-ENGINEERING	20,000.00
100-98-7220-523100	CONTRACT-BUILDING INSPECTOR	60,000.00
100-98-7220-523600	P&Z BOARD COMPENSATION	1,700.00
100-98-7220-523701	TRAVEL EXPENSES	3,200.00
100-98-7220-523708	DUES & SUBSCRIPTIONS	3,400.00
100-98-7220-531101	OFFICE SUPPLIES	600.00
100-98-7220-531102	OTHER SUPPLIES	1,200.00
100-98-7220-531730	TRAINING & SEMINARS	2,800.00
100-98-7220-531731	P&Z TRAINING	1,500.00
100-98-7220-531790	MISCELLANEOUS	200.00
100-98-7220-542450	OFFICE EQUIPMENT	1,500.00
100-98-7220-581308	CONTINGENCY	1,500.00
	Totals	**274,317.87**

GRAND TOTAL - GENERAL FUND EXPENDITURES 2025	**3,265,789.86**

2025 ARPA Fund Summary

	FY-2024	FY-2025
ARPA Fund Revenue		
Checking Account Interest	500.00	-
Prior Year Reserves/Earned Revenue	785,962.51	-
Total	786,462.51	-
ARPA Fund Expenditures		
Water/Sewer Capital Projects	(786,462.51)	-
Total	(786,462.51)	-
Total Net	-	-

ARPA REVENUE

Account Number	Account Description	2025 Budget
230-00-0000-320000	EARNED - ARPA SPECIAL REVENUE	0.00
230-00-0000-361020	INTEREST EARNED - ARPA	0.00
ARPA Total Revenue 2025		**0.00**

ARPA EXPENDITURES

Account Number	Account Description	2025 Budget
230-00-4200-541408	WATER/SEWER IMPROVEMENTS TRANSFER	0.00
ARPA Total Expenditures 2025		**0.00**

2025 SPLOST Fund Summary

	FY-2024	FY-2025
SPLOST Fund Revenue		
Special Sales Tax	550,000.00	592,445.89
Checking Account Interest	1,000.00	1,500.00
Prior Year Reserves	-	1,106,054.11
Total	1,700,000.00	1,700,000.00
SPLOST Fund Expenditures		
SPLOST	(551,000.00)	(1,700,000.00)
Total	(551,000.00)	(1,700,000.00)
Total Net	-	-

SPLOST REVENUE

Account Number	Account Description	2025 Budget
320-00-0000-310000	PRIOR YEAR RESERVES	1,106,054.11
320-00-0000-336000	SPECIAL SALES TAX	592,445.89
320-00-0000-361020	INTEREST EARNED - SPLOST	1,500.00
SPLOST Total Revenue 2025		**1,700,000.00**

SPLOST EXPENDITURES

Account Number	Account Description	2025 Budget
320-00-4200-541301	CITY BUILDINGS	500,000.00
320-00-4200-541408	WATER/SEWER	750,000.00
320-00-4200-542206	STREETS & LANES	450,000.00
SPLOST Total Expenditures 2025		**1,700,000.00**

2025 TSPLOST Fund Summary

	FY-2024	FY-2025
TSPLOST Fund Revenue		
Checking Account Interest	-	2,000.00
Prior Year Reserves	1,130,500.88	1,198,000.00
Total	1,130,500.88	1,200,000.00
TSPLOST Fund Expenditures		
TSPLOST	(1,130,500.88)	(1,200,000.00)
Total	(1,130,500.88)	(1,200,000.00)
Total Net	-	-

TSPLOST REVENUE

Account Number	Account Description	2025 Budget
335-00-0000-361020	INTEREST EARNED - TSPLOST	2,000.00
335-00-0000-361030	PRIOR YEAR BOND PROCEEDS	1,198,000.00
TSPLOST Total Revenue 2025		**1,200,000.00**

TSPLOST EXPENDITURES

Account Number	Account Description	2025 Budget
335-00-4200-542206	STREETS & LANES	1,200,000.00
TSPLOST Total Expenditures 2025		**1,200,000.00**

2025 Water/Sewer Fund Summary

	FY-2024	FY-2025
Water/Sewer Fund Revenue		
Water Fees	1,059,547.68	1,367,320.16
Sewer Fees	1,271,411.99	1,438,139.34
Water Impact Fees	350,000.00	187,500.00
Sewer Impact Fees	800,000.00	412,500.00
Other Fees	268,105.00	92,941.00
Total	3,749,064.67	3,498,400.50
Water/Sewer Fund Expenditures		
81 - W/S Administration	(1,110,801.93)	(961,156.09)
82 - Water	(593,885.00)	(759,839.95)
83 - Sewer	(403,550.00)	(459,801.47)
84 - WWTP	(634,831.20)	(1,729,243.12)
85 - W/S Capital	(890,992.00)	(905,992.00)
Total	(3,634,060.13)	(4,816,032.63)
W/S FUND Total Net	115,004.54	(1,317,632.13)

NOTES

Revenue: Water/Sewer Impact Fees are drastically lower, as development will be forced to slow until capacity issues are resolved.

Expenditure: 84-WWTP incldues 1/3 of the T&H anticpated engineering cost ~930k for the first year. Some or all of this expense could be wrapped into our WWTP Upgrade Bond. That bond is not yet factored into the budget, and therefore engineering is being showed as out of pocket.

Fund Balance: The 2023 Unrestricted Funds totaled $6,222,188 and we anticipate an increase in these funds in 2024. There are sufficient unrestricted funds to support the revenue shortage in 2025.

WATER SEWER REVENUE

Account Number	Account Description	2025 Budget
510-00-0000-344210	WATER FEES	1,259,485.72
510-00-0000-344220	SEWER FEES	1,438,139.34
510-00-0000-344225	PENALTIES	85,957.69
510-00-0000-344226	W/S TAP FEES	11,418.75
510-00-0000-344227	REUSE FEES	10,458.00
510-00-0000-344228	WATER IMPACT FEES	187,500.00
510-00-0000-344229	SEWER IMPACT FEES	412,500.00
510-00-0000-344230	NSF CHARGES	150.00
510-00-0000-349002	METER EQUIPMENT	52,500.00
510-00-0000-349002	IRRIGATION METER EQUIPMENT	27,150.00
510-00-0000-361001	INTEREST EARNED-O/M	3,000.00
510-00-0000-361002	INTEREST EARNED-IMPACT FEES	4,000.00
510-00-0000-361003	INTEREST EARNED-DEPOSIT ESCROW	600.00
510-00-0000-361005	INTEREST EARNED-REUSE FEES	40.00
510-00-0000-361006	INTEREST EARNED-BOND CONSTRUCTION ACCT	1.00
510-00-0000-361007	INTEREST - CERTIFICATE OF DEPOSIT	5,500.00
Water Sewer Total Revenue 2025		**3,498,400.50**

WATER SEWER EXPENDITURES

Account Number	Account Description	2025 Budget
WATER SEWER ADMINISTRATION		
510-81-4410-511100	SALARY-CITY MANAGER	52,236.45
510-81-4410-511102	SALARY-ACCOUNTING CLERK	44,990.40
510-81-4410-511103	SALARY-ASSISTANT CITY MANAGER	99,750.00
510-81-4410-511104	SALARY-CUSTOMER SERVICE CLERK	34,944.00
510-81-4410-511300	OVERTIME PAY	650.00
510-81-4410-511500	SALARY INCREASE/BONUS	3,593.69
510-81-4410-512100	EMPLOYEES' GROUP INSURANCE	51,750.00
510-81-4410-512200	FICA TAXES	16,531.52
510-81-4410-512400	RETIREMENT	21,600.00
510-81-4410-512700	WORKERS' COMP INSURANCE	3,500.00
510-81-4410-512901	ANNUAL PTO PAYOUT	4,500.00
510-81-4410-521200	CONTRACTED LABOR	397,280.00
510-81-4410-521201	AUDIT EXPENSE	14,280.00
510-81-4410-521210	ENGINEER/CONSULTING	50,000.00
510-81-4410-521211	PLAN REVIEW FEES	2,000.00
510-81-4410-521212	LEGAL EXPENSES	10,000.00
510-81-4410-521302	UTILITIES PROTECTION CENTER	4,589.63
510-81-4410-522204	R&M PUBLIC WORKS BUILDING	500.00
510-81-4410-522220	GIS SERVICES	7,500.00
510-81-4410-522321	SOFTWARE MAINTENANCE	10,820.01
510-81-4410-523400	PRINTING-UTILITY BILLS	2,000.00
510-81-4410-523701	TRAVEL & LODGING	3,000.00
510-81-4410-523708	DUES & SUBSCRIPTIONS	500.00
510-81-4410-531101	OFFICE SUPPLIES	1,750.00
510-81-4410-531230	ELECTRICITY-PUBLIC WORKS BLDG.	6,545.78
510-81-4410-531760	POSTAGE-UTILITY BILLS	13,394.62
510-81-4410-531790	MISCELLANEOUS	150.00
510-81-4410-542202	MILEAGE REIMBURSEMENT	300.00
510-81-4410-542450	OFFICE EQUIPMENT	2,500.00
510-81-4410-581308	CONTINGENCY	100,000.00
	Totals	**961,156.09**

Account Number	Account Description	2025 Budget
WATER		
510-82-4400-521210	ENGINEER/CONSULTING	5,000.00
510-82-4400-521301	EPD WATER LAB	6,500.00
510-82-4400-522205	DISTRIBUTION SYSTEM REPAIR & MAINTENANCE	150,000.00
510-82-4400-522207	R&M WELL GENERATORS	1,250.00
510-82-4400-522321	EQUIPMENT RENTAL	5,000.00
510-82-4400-523203	TABLET DATA PLAN	500.00
510-82-4400-523708	DUES & SUBSCRIPTIONS	135.00
510-82-4400-531230	ELECTRICITY-WELLS	73,454.95
510-82-4400-531270	GASOLINE	1,000.00
510-82-4400-531791	TOOLS	50,000.00
510-82-4400-542101	METER EQUIPMENT	50,000.00
510-82-4400-542102	DISTRIBUTION SYS INFRASTRUCTURE REPAIRS	150,000.00
510-82-4400-542103	WELL RENOVATIONS	175,000.00
510-82-4400-542104	ELEVATED WATER STORAGE TANK R&M	87,000.00
510-82-4400-581308	CONTINGENCY	5,000.00
	Totals	**759,839.95**
SEWER		
510-83-4300-521210	ENGINEER/CONSULTING	5,000.00
510-83-4300-522203	EQUIPMENT REPAIR	2,000.00
510-83-4300-522205	COLLECTION SYSTEM REPAIR & MAINTENANCE	95,000.00
510-83-4300-522207	R&M LIFT STATION GENERATORS	5,000.00
510-83-4300-522321	EQUIPMENT RENTAL	10,000.00
510-83-4300-523708	DUES & SUBSCRIPTIONS	5,000.00
510-83-4300-531230	ELECTRICITY-LIFT STATIONS	53,291.98
510-83-4300-531231	ELECTRICITY-GUYTON FLOW METER	509.49
510-83-4300-531270	GASOLINE	1,000.00
510-83-4300-531790	MISCELLANEOUS	33,000.00
510-83-4300-531791	TOOLS	70,000.00
510-83-4300-542101	CAPITAL PURCHASES_COLLECTION SYSTEM	35,000.00
510-83-4300-542102	COLLECTION SYS INFRASTRUCTURE REPAIRS	65,000.00
510-83-4300-542103	LIFT STATION RENOVATIONS	75,000.00
510-83-4300-581308	CONTINGENCY	5,000.00
	Totals	**459,801.47**

Account Number	Account Description	2025 Budget
WWTP		
510-84-4335-511100	SALARY-WW LAB ANALYST	41,998.32
510-84-4335-511101	SALARY-WWTP OPERATOR	52,503.36
510-84-4335-511102	SALARY-WPC DIRECTOR	78,750.00
510-84-4335-511300	OVERTIME PAY	2,500.00
510-84-4335-511400	HOLIDAY PAY	1,850.00
510-84-4335-511500	SALARY INCREASE/BONUS	3,465.03
510-84-4335-512100	EMPLOYEES' GROUP INSURANCE	35,000.00
510-84-4335-512200	FICA TAXES	12,674.67
510-84-4335-512400	RETIREMENT	19,200.00
510-84-4335-512901	ANNUAL PTO PAYOUT	5,000.00
510-84-4335-521210	ENGINEER/CONSULTING	1,082,323.33
510-84-4335-521303	USGS GAUGING STATION	13,440.00
510-84-4335-521304	OUTSIDE LAB WORK	4,500.00
510-84-4335-522200	VEHICLE REPAIR	2,000.00
510-84-4335-522201	VEHICLE MAINTENANCE	750.00
510-84-4335-522202	EQUIPMENT MAINTENANCE	3,000.00
510-84-4335-522203	EQUIPMENT REPAIR	50,000.00
510-84-4335-522204	R&M WWTP BUILDINGS	2,000.00
510-84-4335-522205	WWTP GROUND MAINTENANCE	6,000.00
510-84-4335-522206	LAS GROUND MAINTENANCE	500.00
510-84-4335-522207	R&M WWTP GENERATORS	3,000.00
510-84-4335-522208	POND TREATMENT/MAINTENANCE	5,000.00
510-84-4335-522210	R&M LAS EQUIPMENT	5,000.00
510-84-4335-522321	EQUIPMENT RENTAL	5,000.00
510-84-4335-523201	TELEPHONE/INTERNET-WWTP	3,500.00
510-84-4335-523203	CELL PHONES	1,070.00
510-84-4335-523701	TRAVEL & LODGING	3,000.00
510-84-4335-523708	DUES & LICENSE FEES	150.00
510-84-4335-531101	OFFICE SUPPLIES	750.00
510-84-4335-531102	OPERATING SUPPLIES	10,000.00
510-84-4335-531103	CHEMICALS - WW TREATMENT	60,000.00
510-84-4335-531104	WW LAB SUPPLIES	15,000.00
510-84-4335-531106	SLUDGE DISPOSAL	86,068.40
510-84-4335-531230	ELECTRICITY-WWTP	85,000.00
510-84-4335-531231	ELECTRICITY-SPRAYFIELD PS	17,500.00
510-84-4335-531270	GASOLINE	6,000.00
510-84-4335-531705	UNIFORMS-RENTAL	1,500.00
510-84-4335-531730	SCHOOLS & TRAINING	3,000.00
510-84-4335-531790	MISCELLANEOUS	250.00
510-84-4335-531791	TOOLS	1,000.00
	Totals	**1,729,243.12**

Account Number	Account Description	2025 Budget
W/S CAPITAL		
510-85-8000-542102	CAPITAL PURCHASES	100,000.00
510-85-8000-581314	REVENUE BOND ANNUAL PAYMENT	805,992.00
	Totals	**905,992.00**
GRAND TOTAL - WATER SEWER EXPENDITURES 2025		**4,816,032.63**

2025 Sanitation Fund Summary

	FY-2024	FY-2025
Sanitation Fund Revenue		
Sanitation Fees & Interest	190,100.00	203,200.00
Total	190,100.00	203,200.00
Sanitation Fund Expenditures		
Waste Services	(144,900.00)	(170,000.00)
Total	(144,900.00)	(170,000.00)
Total Net	45,200.00	33,200.00

SANITATION REVENUE

Account Number	Account Description	2025 Budget
540-00-0000-344110	SANITATION FEES	203,000.00
540-00-0000-361010	INTEREST-SANITATION FUND	200.00
Total Sanitation Revenue 2025		**203,200.00**

SANITATION EXPENDITURES

Account Number	Account Description	2025 Budget
540-80-4520-521315	WASTE SERVICES	170,000.00
Total Sanitation Expenditure 2025		**170,000.00**

2025 Arts & Events Fund Summary

	FY-2024	FY-2025
Arts & Events Fund Revenue		
Facility Rental	15,000.00	8,000.00
Live Event Ticket Sales	70,000.00	75,000.00
Movie Ticket Sales	55,000.00	55,000.00
Preservation Fee	25,000.00	22,000.00
Program Sponsorships & Donations	28,000.00	21,500.00
Other Revenue (Concession, Alcohol, etc.)	86,515.00	64,365.63
Interfund Transfer In - General Fund	80,000.00	130,000.00
Total	$ 359,515.00	$ 375,865.63
Arts & Events Fund Expenditures		
Mars Theatre	(359,515.00)	(375,865.63)
Total	$ (359,515.00)	$ (375,865.63)
Total Net	$ -	$ (0.00)

MARS REVENUE

Account Number	Account Description	2025 Budget
555-00-0000-347200	FACILITY USE/RENTAL FEES	8,000.00
555-00-0000-347300	LIVE EVENT TICKET SALES	75,000.00
555-00-0000-347301	MOVIE TICKET SALES	55,000.00
555-00-0000-347600	FRIENDS OF THE MARS SPONSORSHIPS	20,000.00
555-00-0000-347900	CONCESSION SALES	54,945.63
555-00-0000-347901	ALCOHOL SALES	6,000.00
555-00-0000-347902	PRESERVATION FEES	22,000.00
555-00-0000-347903	T-SHIRT/SOUVENIR SALES	2,500.00
555-00-0000-347905	ON SCREEN ADVERTISING	600.00
555-00-0000-361001	INTEREST EARNED-MARS THEATRE O&M	20.00
555-00-0000-371000	DONATIONS - MISCELLANEOUS	500.00
555-00-0000-371001	DONATIONS - BRICKS	500.00
555-00-0000-371002	DONATIONS - SEATS	500.00
555-00-0000-389001	VENDOR'S COMPENSATION	300.00
555-00-0000-391000	INTERFUND TRANSFER IN-GENERAL FUND	130,000.00
Mars Total Revenue 2025		**375,865.63**

MARS EXPENDITURES

Account Number	Account Description	2025 Budget
555-94-7565-511101	SALARY-THEATRE DIRECTOR	58,656.00
555-94-7565-511200	PART TIME	27,700.93
555-94-7565-511500	SALARY INCREASE/BONUS	1,173.12
555-94-7565-512100	EMPLOYEES' GROUP INSURANCE	11,103.18
555-94-7565-512200	FICA TAXES	6,127.10
555-94-7565-512400	RETIREMENT	5,724.00
555-94-7565-512500	COMMISSION	1,000.00
555-94-7565-512700	WORKERS' COMP INSURANCE	300.00
555-94-7565-521300	TECHNICAL DIRECTOR CONTRACT	5,000.00
555-94-7565-521301	TECHNICAL LABOR-SOUND	10,000.00
555-94-7565-521306	PEST CONTROL	500.00
555-94-7565-522130	JANITORIAL SERVICE	6,000.00
555-94-7565-522200	REPAIR-BUILDING	20,000.00
555-94-7565-522201	MAINTENANCE- BUILDING	7,500.00
555-94-7565-522202	R&M THEATRE EQUIPMENT	5,000.00
555-94-7565-522203	R&M MOVIE EQUIPMENT	1,500.00
555-94-7565-522220	MERCHANT SERVICE FEES	10,000.00
555-94-7565-523001	BUILDING SECURITY SYSTEM	500.00
555-94-7565-523201	TELEPHONE/INTERNET	3,600.00
555-94-7565-523203	LED SIGN-REMOTE ACCESS SERVICE	500.00
555-94-7565-523301	ADVERTISING & MARKETING	8,500.00
555-94-7565-523400	PRINTING	600.00
555-94-7565-523401	BRICK/SEAT ENGRAVING	500.00
555-94-7565-523600	TICKETING COMPANY SALES FEES	10,000.00
555-94-7565-523601	FILM RENTAL FEES	36,850.00
555-94-7565-523701	TRAVEL & LODGING	500.00
555-94-7565-523708	DUES & LICENSE FEES	3,624.00
555-94-7565-523800	ALCOHOL LICENSE FEE	100.00
555-94-7565-523850	FILM BOOKING AGENT FEES	2,677.50
555-94-7565-523901	PERFORMANCE FEES	55,000.00
555-94-7565-523902	MARS - ADDITIONAL EVENTS	5,000.00
555-94-7565-523903	PROMOTIONAL GIVEAWAYS	600.00
555-94-7565-531101	SUPPLIES-OFFICE	800.00
555-94-7565-531102	SUPPLIES-JANITORIAL	1,500.00
555-94-7565-531103	SUPPLIES-BATHROOM/KITCHEN	500.00
555-94-7565-531230	ELECTRICITY-MARS THEATRE	28,552.13
555-94-7565-531501	COST OF GOODS SOLD-NON ALCOHOL	26,077.67
555-94-7565-531591	COST OF GOODS SOLD-ALCOHOL	4,500.00
555-94-7565-531705	STAFF UNIFORMS	100.00
555-94-7565-531730	SCHOOLS & CONVENTIONS	700.00
555-94-7565-531760	POSTAGE	100.00
555-94-7565-531790	OPERATING SUPPLIES	1,200.00
555-94-7565-531791	MISCELLANEOUS	1,500.00
555-94-7565-542101	THEATRE EQUIPMENT	3,000.00
555-94-7565-581308	CONTINGENCY	1,500.00
Mars Total Expenditures 2025		**375,865.63**

2025 Health Benefit Fund Summary

	FY-2024	FY-2025
Health Benefit Trust Fund Revenues		
Premiums & Interest	316,000.00	319,683.02
Total	$ 316,000.00	$ 319,683.02
Health Benefit Trust Fund Expenditures		
Expenditures	(160,000.00)	(172,111.70)
Total	$ (160,000.00)	$ (172,111.70)
Total Net	$ 156,000.00	$ 147,571.32

Health Benefit Trust Fund Revenue

Account Number	Account Description	2025 Budget
601-00-0000-349900	PREMIUMS COLLECTED - GENERAL FUND	189,683.02
601-00-0000-349901	PREMIUMS COLLECTED - WATER SEWER FUND	69,000.00
601-00-0000-349902	PREMIUMS COLLECTED - MARS	7,000.00
601-00-0000-349903	PREMIUMS COLLECTED - EMPLOYEES	52,000.00
601-00-0000-361400	INTEREST	2,000.00
Total Health Revenue 2025		**319,683.02**

Health Benefit Trust Fund Expenditures

Account Number	Account Description	2025 Budget
601-55-1500-552100	ADMINISTRATIVE FEES	41,184.40
601-55-1500-552400	STOP LOSS	130,927.30
Total Health Expenditure 2025		**172,111.70**