

TOB Water-Sewer Utility  
2025/26 PROPOSED BUDGET

|              |         |                                | Oct '23 -<br>Sep 24 | Oct '24 -<br>Jun 25 | Budget       | 24-25<br>PROJECTED | 25/26<br>PROPOSED<br>BUDGET | NOTES |
|--------------|---------|--------------------------------|---------------------|---------------------|--------------|--------------------|-----------------------------|-------|
| Income       |         |                                |                     |                     |              |                    |                             |       |
|              | 304.700 | State Grant - CDGB             | 5,000.00            | 0.00                | 620,000.00   |                    | -                           |       |
|              | 331.200 | State Grant-FL Commerce Grant  | 0.00                | 0.00                | 100,000.00   |                    | 650,000.00                  |       |
|              | 343.300 | Service Fee-Water Utility      | 653,992.78          | 542,465.07          | 249,000.00   |                    | 290,000.00                  |       |
|              | 343.301 | Service Fee-New Install-Water  | 0.00                | 7,005.00            | 2,500.00     |                    | 7,000.00                    |       |
|              | 343.350 | Late Fees                      | 0.00                | 0.00                | 9,000.00     |                    | 9,000.00                    |       |
|              | 343.500 | Service Fee-Sewer/Wastewater   | 0.00                | 0.00                | 231,000.00   |                    | 275,000.00                  |       |
|              | 343.600 | Reconnect Fees                 | 0.00                | 0.00                | 4,500.00     |                    | 4,500.00                    |       |
|              | 343.700 | Garbage Revenues               | 0.00                | 0.00                | 176,000.00   |                    | 184,800.00                  |       |
|              | 361.100 | Interest                       | 4,924.66            | 1,872.42            | 119.60       |                    | 2,300.00                    |       |
|              | 361.600 | Miscellaneous Income           | 0.00                | 2,985.52            | 2,000.00     |                    | 2,187.00                    |       |
| Total Income |         |                                | 661,889.08          | 554,328.01          | 1,394,119.60 | 739,104.00         | 1,424,787.00                |       |
| Gross Profit |         |                                | 661,889.08          | 554,328.01          | 1,394,119.60 | 739,104.00         | 1,424,787.00                |       |
| Expense      |         |                                |                     |                     |              |                    |                             |       |
|              | 533.120 | Water - Salaries               | 56,543.61           | 46,006.95           | 57,500.00    | 57,508.69          | 63,000.00                   |       |
|              | 533.122 | Water - Overtime               | 7,167.12            | 7,419.45            | 5,600.00     | 9,274.31           | 8,500.00                    |       |
|              | 533.123 | Water - Bonuses                | 250.00              | 250.00              | 250.00       | 312.50             | 250.00                      |       |
|              | 533.210 | Employee-Payroll Tax Expense   | 10,102.08           | 12,164.03           | 10,000.00    | 15,205.04          | 10,557.00                   |       |
|              | 533.220 | Employee- Retirement Contri    | 2,615.50            | 0.00                | 1,725.00     | 0.00               | 1,725.00                    |       |
|              | 533.231 | Employee - Life Insurance      | 897.50              | 234.00              | 525.00       | 292.50             | 500.00                      |       |
|              | 533.232 | Executive-Health Insurance     | 12,959.31           | 6,278.58            | 13,000.00    | 7,848.23           | 9,000.00                    |       |
|              | 533.233 | Employee- Dental Insurance     | 436.93              | 201.66              | 450.00       | 252.08             | 400.00                      |       |
|              | 533.310 | Water-Professional Services    | 24,176.51           | 10,564.71           | 20,000.00    | 13,205.89          | 14,000.00                   |       |
|              | 533.311 | Professional Serv Tank Maint.  | 13,421.69           | 13,421.69           | 13,500.00    | 16,777.11          | 13,500.00                   |       |
|              | 533.312 | Professional Services Lab Test | 5,188.60            | 2,300.00            | 3,300.00     | 2,875.00           | 3,300.00                    |       |
|              | 533.313 | Professional Services Other    | 127.00              | 354.00              | 500.00       | 442.50             | 500.00                      |       |
|              | 533.341 | Uniforms                       | 1,349.98            | 1,299.25            | 1,200.00     | 1,624.06           | 1,500.00                    |       |
|              | 533.342 | Chemical Treatment             | 696.89              | 3,121.90            | 0.00         | 3,902.38           | 4,000.00                    |       |
|              | 533.411 | Telephone Service              | 0.00                | 0.00                | 2,340.00     | 0.00               | -                           |       |
|              | 533.413 | Cell Phones Service            | 763.19              | 134.84              | 1,164.00     | 168.55             | 600.00                      |       |
|              | 533.414 | Postage                        | 4,438.78            | 3,316.88            | 2,400.00     | 4,146.10           | 4,500.00                    |       |
|              | 533.431 | Utility - Electric             | 8,891.96            | 9,459.63            | 10,000.00    | 11,824.54          | 13,000.00                   |       |
|              | 533.451 | General Liability              | 3,174.00            | 5,063.50            | 3,875.25     | 6,329.38           | 5,113.00                    |       |
|              | 533.452 | Automobile                     | 1,547.63            | 1,874.25            | 2,324.25     | 2,342.81           | 2,820.00                    |       |
|              | 533.453 | Property & Casualty            | 6,037.53            | 30,084.45           | 16,466.50    | 37,605.56          | 37,100.00                   |       |
|              | 533.454 | Workers Comp                   | 6,392.07            | 10,696.51           | 6,112.25     | 13,370.64          | 15,450.00                   |       |

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|--|--|-------------------------------------------|---------------------|---------------------|------------|--------------------|-----------------------------|-------|
|  |  | 533.455 · Water Cyber Liability           | 494.07              | 518.82              | 691.75     | 648.53             | 880.00                      |       |
|  |  | 533.461 · Building Repairs & Maintance    | 1,106.08            | 3,970.98            | 1,500.00   | 4,963.73           | 3,500.00                    |       |
|  |  | 533.462 · Vehicle Repairs & Maintance     | 1,292.08            | 3,363.51            | 4,000.00   | 4,204.39           | 4,000.00                    |       |
|  |  | 533.463 · Equipment Repairs & Maintance   | 3,375.84            | 4,515.56            | 3,000.00   | 5,644.45           | 7,000.00                    |       |
|  |  | 533.470 · Printing & Binding              | 695.00              | 0.00                | 1,010.00   | 0.00               | -                           |       |
|  |  | 533.490 · Other Current Chgs & Oblig      | 70.00               | 0.00                | 0.00       | 0.00               | -                           |       |
|  |  | 533.500 · Bank-Merchant Fees              | 1,133.20            | 1,215.87            | 1,000.00   | 1,519.84           | 1,600.00                    |       |
|  |  | 533.501 · Bad Debt Expense                | 0.00                | 43,474.20           | 66,404.00  | 54,342.75          | -                           |       |
|  |  | 533.502 · Licenses, Permits, and Fees     | 4,701.64            | 0.00                | 1,000.00   | 0.00               | 1,000.00                    |       |
|  |  | 533.520 · Operating Supplies              | 18,217.19           | 8,221.67            | 10,000.00  | 10,277.09          | 11,000.00                   |       |
|  |  | 533.521 · Fuel                            | 8,216.98            | 4,457.52            | 3,500.00   | 5,571.90           | 7,000.00                    |       |
|  |  | 533.544 · Dues & Memberships              | 764.51              | 391.45              | 1,000.00   | 489.31             | 500.00                      |       |
|  |  | 533.545 · Training & Educational          | 2,000.00            | 0.00                | 2,000.00   | 0.00               | 1,000.00                    |       |
|  |  | 533.640 · Cap Outlay-Machinery & Equip    | 11,460.00           | 3,250.00            | 5,000.00   | 4,062.50           | -                           |       |
|  |  | 533.641 · Water DEP Resilient Florida Gra | 9,824.81            | 0.00                | 50,000.00  | 0.00               | -                           |       |
|  |  | 533.650 · Depreciation Expense            | 0.00                | 0.00                | 57,546.00  | 0.00               | 25,000.00                   |       |
|  |  | 533.660 · Cap Outlay-Vehicle              | 1,578.72            | 4,736.16            | 6,500.00   | 5,920.20           | -                           |       |
|  |  | 533.750 · Contingency                     | 1,578.72            | 4,736.16            | 6,500.00   | 5,920.20           | 4,500.00                    |       |
|  |  | 533.799 · Water Department Totals         | 233,810.96          | 247,098.18          | 392,884.00 | 308,872.73         | 276,295.00                  |       |
|  |  |                                           |                     |                     |            |                    |                             |       |
|  |  | 534.340 · Garbage-Solid Waste Fee         | 149,195.55          | 155,883.91          | 183,500.00 | 194,854.89         | 195,000.00                  |       |
|  |  | Total 534.000 · Garbage Department        | 149,195.55          | 155,883.91          | 183,500.00 | 194,854.89         | 195,000.00                  |       |
|  |  |                                           |                     |                     |            |                    |                             |       |
|  |  | 535.120 · Sewer - Salaries                | 59,441.37           | 49,225.93           | 63,000.00  | 61,532.41          | 63,000.00                   |       |
|  |  | 535.122 · Sewer - Overtime                | 2,596.39            | 2,205.65            | 1,200.00   | 2,757.06           | 3,000.00                    |       |
|  |  | 535.123 · Sewer - Bonuses                 | 250.00              | 250.00              | 250.00     | 312.50             | 250.00                      |       |
|  |  | 535.220 · Retirment Expense               | 1,269.00            | 0.00                | 1,000.00   | 0.00               | 750.00                      |       |
|  |  | 535.231 · Employee - Life Insurance       | 546.00              | 234.00              | 525.00     | 292.50             | 350.00                      |       |
|  |  | 535.232 · Health Insurance                | 13,956.18           | 8,094.18            | 13,000.00  | 10,117.73          | 11,000.00                   |       |
|  |  | 535.233 · Dental Insurance                | 470.54              | 201.66              | 450.00     | 252.08             | 450.00                      |       |
|  |  | 535.310 · Sewer-Professional Services     | 40,900.40           | 45,859.86           | 37,000.00  | 57,324.83          | 35,000.00                   |       |
|  |  | 535.311 · Computer Support & Services     | 0.00                | 0.00                | 16,680.00  | 0.00               | -                           |       |
|  |  | 535.313 · Sewer-Prof. Serv. Other         | 7,609.02            | 10,390.00           | 8,500.00   | 12,987.50          | 13,000.00                   |       |
|  |  | 535.341 · Uniforms Expense                | 121.12              | 285.12              | 1,200.00   | 356.40             | 500.00                      |       |
|  |  | 535.342 · Sewer-Chemical Treatment        | 0.00                | 1,960.05            | 0.00       | 2,450.06           | 2,000.00                    |       |
|  |  | 535.431 · Sewer-Electric                  | 16,660.03           | 12,816.51           | 13,500.00  | 16,020.64          | 16,500.00                   |       |

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|  |  | 535.451 · General Liability               | 3,174.00            | 1,787.75            | 3,875.25         | 2,234.69           | 3,990.00                    |       |
|  |  | 535.452 · Auto - Insurance                | 1,547.63            | 4,216.22            | 2,324.25         | 5,270.28           | 6,600.00                    |       |
|  |  | 535.453 · Sewer Property & Casualty       | 6,037.53            | 13,618.45           | 16,466.50        | 17,023.06          | 18,550.00                   |       |
|  |  | 535.454 · Sewer Worker's Comp             | 6,392.07            | 4,584.26            | 6,112.25         | 5,730.33           | 6,440.00                    |       |
|  |  | 535.455 · Cyber Liability                 | 494.07              | 1,210.57            | 691.75           | 1,513.21           | 1,650.00                    |       |
|  |  | 535.460 · Sewer - Repairs & Maintance     | 10,138.91           | 3,388.39            | 11,000.00        | 4,235.49           | 8,000.00                    |       |
|  |  | 535.463 · Sewer - Equipment               | 2,529.38            | 130.00              | 2,000.00         | 162.50             | 2,000.00                    |       |
|  |  | 535.500 · Merchant Fee                    | 965.93              | 92.00               | 1,000.00         | 115.00             | 1,000.00                    |       |
|  |  | 535.520 · Sewer-Operating Supplies        | 802.64              | 293.52              | 1,500.00         | 366.90             | 1,000.00                    |       |
|  |  | 535.521 · Fuel Cost                       | 922.59              | 4,457.52            | 3,500.00         | 5,571.90           | 5,000.00                    |       |
|  |  | 535.600 · Sewer - Capital Outlay          | 9,000.00            | 0.00                | 5,202.60         | 0.00               | -                           |       |
|  |  | 535.640 · Sewer - Cap Outlay - Mach. & Eq | 15,435.00           | 5,100.00            | 0.00             | 6,375.00           | -                           |       |
|  |  | 535.641 · Sewer DEP Resilient FI Grant    | 9,591.00            | 0.00                | 50,000.00        | 0.00               | -                           |       |
|  |  | 535.650 · Depreciation Expense - Sewer    | 0.00                | 0.00                | 208,258.00       | 0.00               | 25,000.00                   |       |
|  |  | 535.700 · FL Commerce Grant Expenses      | 5,000.00            | 0.00                | 310,000.00       | 0.00               | 650,000.00                  |       |
|  |  | 535.750 · Contingency                     | 0.00                | 0.00                | 0.00             | 0.00               | 4,500.00                    |       |
|  |  | 535.900 · USDA Principle                  | 0.00                | 0.00                | 0.00             | 0.00               | 33,114.00                   |       |
|  |  | 535.901 · USDA Interest                   | 0.00                | 0.00                | 46,000.00        | 0.00               | 40,848.00                   |       |
|  |  | 535.902 · Sewer-Reserve-Future Debt Serv. | 70,540.00           | 0.00                | 0.00             | 0.00               | -                           |       |
|  |  | 535.999 · Sewer Department Totals         | 286,390.80          | 170,401.64          | 824,235.60       | 213,002.05         | 953,492.00                  |       |
|  |  |                                           |                     |                     |                  |                    |                             |       |
|  |  | <b>Total Expense</b>                      | 669,397.31          | 573,383.73          | 1,400,619.60     | 716,729.66         | 1,424,787.00                |       |
|  |  |                                           | <b>-7,508.23</b>    | <b>-19,055.72</b>   | <b>-6,500.00</b> | <b>22,374.34</b>   | <b>-</b>                    |       |