ADOPTED
LINE ITEM DETAIL

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CITY OF POMPANO BEACH, FL
FISCAL YEAR 2026

City of Pompano Beach Commission Districts

Rex Hardin, Mayor at Large

Mayor Rex Hardin was first elected City Commissioner 1998 for a two-year term. He was re-elected District 3 Commissioner in 2007 and has served continuously since his return to office. Mayor Hardin was elected Mayor At Large in 2018.

Alison Fournier, Vice Mayor - District 3

Vice Mayor Alison Fournier was first elected to the City Commission in November 2022 to represent the residents of District 3. In 2024, she was elected to serve as the Vice Mayor.

Audrey Fesik, Commissioner - District 1

Commissioner Audrey Fesik was elected in 2024.

Rhonda Sigerson-Eaton, Commissioner - District 2

Commissioner Rhonda Sigerson-Eaton was elected City Commissioner in 2018 and has served continuously since then.

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Beverly Perkins, Commissioner - District 4

Commissioner Beverly Perkins was elected City Commissioner in 2016 and has served continuously since then. She also served as Vice Mayor in 2020 through 2022.

Darlene Smith, Commissioner - District 5

Commissioner Darlene Smith was elected in 2024.

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CITY OF POMPANO BEACH
COMMISSION DISTRICTS

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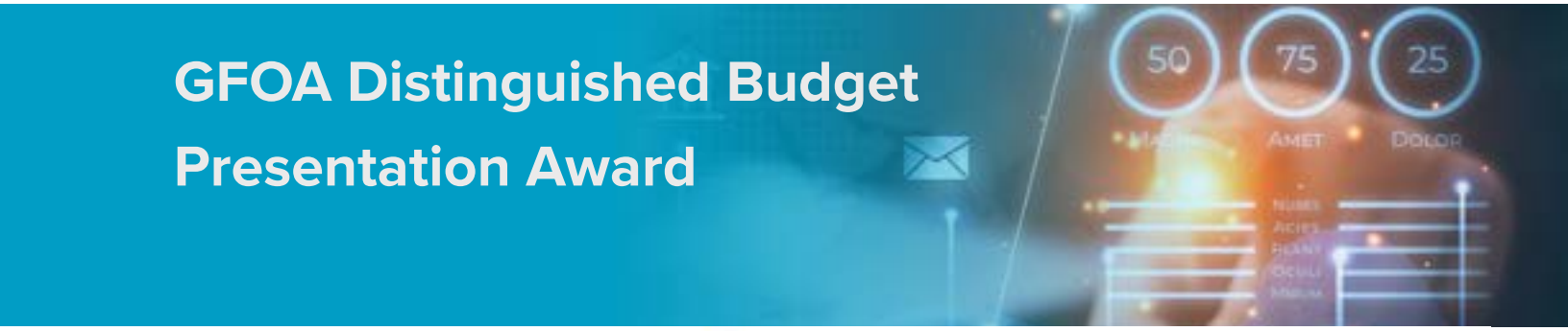
GFOA Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Pompano Beach
Florida

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Pompano Beach, Florida** for its annual budget for the fiscal year beginning October 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine eligibility for another award.

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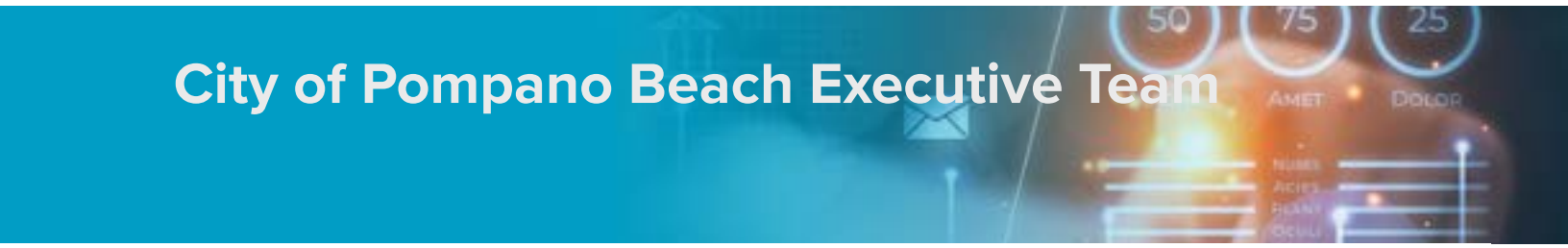
City of Pompano Beach Executive Team



City Manager

Gregory P. Harrison

Assistant City Managers

Brian Donovan

Earl Bosworth

Suzette Sibble

Appointed Officials

Deusdedit Kiyemba, Internal Audit

Kervin Alfred, City Clerk

Mark E. Berman, City Attorney

Department Heads

Allison Feurtado, Finance Director

David Ellwood, Major - Broward County Sheriff's Office

David Recor, Development Services Director

Gene Zamoski, Chief Information Officer

George Buenaventura, Facilities Maintenance Director

John Sfiropoulos, City Engineer

Joshua Watters, Budget Director

Lisa Sonego, Human Resources Director

Marilyn Oliva, Marketing Director

Mario Sotolongo, Code Compliance Director

Mary Rivero, Director of Procurement & Contracts

Miriam Carrillo, OHUI Director

Peter McGinnis, Fire Chief

Renuka Mohammed, Utilities Director

Robert McCaughan, Public Works Director

Russell Ketchem, Environmental Services Director

Sandra King, Strategic Communications Administrator (PIO)

Scott Moore, Recreation Director

Tammy Good, Capital Improvement Plan Manager

Ty Tabing, Cultural Affairs Director

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Budget Office Team

Joshua Watters, Budget Director: ***Joshua.Watters@copbfl.com***

Kerone Grant, Budget Analyst: ***Kerone.Grant@copbfl.com***

Liliana Alvarez, Senior Budget Analyst: ***Liliana.Alvarez@copbfl.com***

Acknowledgment: *The Budget Office* extends our heartfelt appreciation to Erjeta Diamanti for her exceptional contribution, strategic guidance, and subject-matter expertise during this year's budget process.

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All Funds Summary

Funds 001-621

All Funds Revenues and Expenditures

All Funds Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Taxes						
001-0000-311-311.10-00 - Current Property Taxes	$89,639,761	$99,872,965	$110,073,680	$108,800,097	$118,690,958	$9,890,861
001-0000-311-311.20-00 - Tax Discounts	-$3,167,592	-$3,530,087	-$3,867,978	-$3,808,003	-$4,154,184	-$346,181
001-0000-311-311.50-00 - Delinquent Property Taxes	-$16,318	$45,648	$49,576	$300,000	$300,000	$0
001-0000-311-311.70-00 - Tax Penalties	$165,053	$224,363	$99,292	$165,000	$165,000	$0
001-0000-312-312.40-00 - Local Option Gas Tax	$1,158,421	$1,109,333	$918,580	$1,100,000	$1,100,000	$0
001-0000-314-314.10-00 - Electric Utility Tax	$10,926,489	$11,010,234	$10,502,221	$9,600,000	$10,400,000	$800,000
001-0000-314-314.30-00 - Water Utility Tax	$1,804,416	$1,862,275	$2,093,623	$1,700,000	$1,800,000	$100,000
001-0000-314-314.40-00 - Gas Utility Tax	$329,481	$343,979	$366,407	$265,000	$300,000	$35,000
001-0000-315-315.10-00 - Communications Svc Tax	$4,217,196	$4,248,699	$3,612,205	$4,000,000	$4,100,000	$100,000
001-0000-316-316.10-00 - Business Tax Receipts	$2,454,839	$1,463,012	$1,925,155	$2,200,000	$2,200,000	$0
001-0000-316-316.30-00 - Business Tax Penalty	$101,996	$128,075	$127,160	$70,000	$80,000	$10,000
001-0000-316-316.50-00 - Business Tax Transfer Fee	$2,637	$1,723	$2,108	$1,500	$1,500	$0
001-0000-316-316.60-00 - Building Contractor Reg	–	–	$185	$0	$0	$0
140-0000-311-311.30-00 - Current Prop Taxes Ems	$8,504,026	$9,474,974	$10,494,715	$10,373,177	$11,373,005	$999,828
140-0000-311-311.40-00 - Tax Discounts Ems	-$300,667	-$334,729	-$368,782	-$363,061	-$398,055	-$34,994
140-0000-311-311.60-00 - Delinquent Prop Taxes Ems	$1,527	$4,201	$4,880	$40,000	$40,000	$0
140-0000-311-311.80-00 - Tax Penalties EMS	$15,213	$19,057	$9,629	$10,000	$10,000	$0
214-0000-311-311.10-00 - Current Property Taxes	$6,012,269	$6,031,611	$6,053,287	$5,983,249	$5,986,750	$3,501
214-0000-311-311.20-00 - Tax Discounts	-$212,329	-$213,187	-$212,722	-$209,414	-$209,536	-$122
214-0000-311-311.50-00 - Delinquent Property Taxes	$39	$1,287	$3,954	$0	$0	$0
214-0000-311-311.70-00 - Tax Penalties	$9,472	$12,456	$6,498	$0	$0	$0
216-0000-311-311.10-00 - Current Property Taxes	$4,103,985	$4,121,504	$4,124,374	$4,076,658	$4,082,909	$6,251
216-0000-311-311.20-00 - Tax Discounts	-$144,924	-$145,676	-$144,940	-$142,683	-$142,902	-$219
216-0000-311-311.50-00 - Delinquent Property Taxes	-$192	$2,508	$2,680	$0	$0	$0
216-0000-311-311.70-00 - Tax Penalties	$6,518	$6,931	$4,423	$0	$0	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
302-0000-312-312.40-00 - Local Option Gas Tax	$666,188	$638,379	$532,451	$660,000	$660,000	$0
302-0000-314-314.10-00 - Electric Utility Tax	$2,731,622	$2,752,558	$2,625,555	$2,500,000	$2,500,000	$0
302-0000-314-314.40-00 - Gas Utility Tax	$82,370	$85,995	$91,602	$82,000	$82,000	$0
TAXES TOTAL	**$129,091,496**	**$139,238,090**	**$149,129,817**	**$147,403,520**	**$158,967,445**	**$11,563,925**
Licenses And Permits						
001-0000-321-321.10-00 - Business Tax Receipts	-$1,548	$0	–	$0	$0	$0
001-0000-323-323.10-00 - Electric Franchise Tax	$10,811,157	$10,798,616	$8,429,840	$10,500,000	$10,700,000	$200,000
001-0000-323-323.40-00 - Gas Franchise Tax	$409,846	$290,605	$363,502	$103,000	$150,000	$47,000
001-0000-325-325.17-00 - Spec Assms Fire Fee	$25,987,368	$30,283,327	$30,519,364	$30,531,400	$33,992,334	$3,460,934
001-0000-325-325.18-00 - Tax Discount Fire Fee	-$915,861	-$1,057,744	-$1,066,004	-$1,526,570	-$1,699,617	-$173,047
001-0000-325-325.20-00 - Delinq-Spec Assms Fire Fe	$3,707	$3,976	$3,373	$520,000	$520,000	$0
001-0000-325-325.21-00 - Tax Penalties-Fire Fees	$25,410	$33,273	$26,367	$20,000	$26,637	$6,637
001-0000-329-329.20-00 - Fire Constr Plan Review	$31,075	$38,310	$27,875	$30,000	$34,155	$4,155
001-0000-329-329.20-10 - Sea Ranch Lake	–	–	–	$500	$500	$0
001-0000-329-329.20-11 - Lauderdale By The Sea	–	–	–	$15,000	$15,000	$0
001-0000-329-329.25-00 - Fire Pl Review Sea Ranch	–	$100	–	$0	$0	$0
001-0000-329-329.40-00 - Fire User Permits	$2,575	$1,420	$2,710	$1,000	$1,210	$210
001-0000-329-329.60-00 - Telecomm Tower Registrati	$17,114	$49,020	$33,954	$35,000	$35,000	$0
110-0000-322-322.10-00 - Building Permits Revenue	$17,367,217	$16,530,331	$12,249,155	$8,000,000	$13,783,627	$5,783,627
110-0000-322-322.30-00 - Electrical Permits	$98	$0	–	$0	$0	$0
110-0000-322-322.40-00 - Mechanical Permits	$67	–	$83	$0	$0	$0
110-0000-322-322.50-00 - Specialty/Open Permits	$41,200	$30,080	$18,640	$42,000	$42,000	$0
110-0000-322-322.51-00 - Bldg Permits Reinspection	$54,890	$57,820	$42,535	$60,000	$60,000	$0
110-0000-322-322.52-00 - Cert Of Occupancy	$92,130	$94,800	$43,000	$96,000	$96,000	$0
110-0000-322-322.56-00 - Inspection Overtime Reimb	$82,090	$111,130	$162,988	$75,000	$100,000	$25,000
110-0000-322-322.70-00 - Record Duplications	$51,806	$42,618	$33,033	$50,000	$50,000	$0
110-0000-322-322.90-00 - Unsafe Structure Inspect	$17,661	$11,027	$28,841	$20,000	$20,000	$0
LICENSES AND PERMITS TOTAL	**$54,078,000**	**$57,318,709**	**$50,919,255**	**$48,572,330**	**$57,926,846**	**$9,354,516**
Intergovernmental Revenue						
001-0000-331-331.71-10 - Culture/recreation	–	$0	$24,752	$0	$0	$0
001-0000-332-332.10-01 - State Fiscal Recovery	$72,828	–	–	$0	$0	$0
001-0000-334-334.10-83 - Hurricane Nicole	–	–	$5,869	$0	$0	$0
001-0000-334-334.10-85 - Fla Hurr Ian 2022	–	–	$19,340	$0	$0	$0
001-0000-334-334.10-86 - Hurricane Milton	–	–	$272,602	$0	$0	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
001-0000-334-334.10-87 - Hurricane Debby	–	–	$28,128	$0	$0	$0
001-0000-334-334.21-01 - Mutual Aid	$32,056	$76,770	$144,962	$0	$0	$0
001-0000-334-334.29-10 - Firefighters	–	$1,815,297	$2,239,047	$0	$1,815,297	$1,815,297
001-0000-334-334.29-11 - Police	–	$1,759,458	$1,969,593	$0	$1,759,459	$1,759,459
001-0000-334-334.70-45 - Cultural Arts Grant Genl	$150,000	$105,172	–	$0	$0	$0
001-0000-334-334.95-01 - Lighting & Maintenance	$250,239	$282,339	$290,794	$240,000	$448,000	$208,000
001-0000-335-335.12-00 - State Revenue Sharing	$5,188,229	$5,048,847	$5,054,712	$4,700,000	$4,900,000	$200,000
001-0000-335-335.14-00 - Mobile Home Licenses	$27,973	$29,742	$28,102	$28,500	$28,500	$0
001-0000-335-335.15-00 - Alcoholic Beverages Lic	$84,257	$86,711	$93,710	$75,000	$75,000	$0
001-0000-335-335.16-00 - Pari-Mutuel Revenue Share	$2,167,429	$2,192,809	$2,011,970	$2,200,000	$2,200,000	$0
001-0000-335-335.18-00 - Half Cent Sales Tax	$9,474,577	$8,996,658	$7,393,108	$9,230,000	$9,230,000	$0
001-0000-337-337.70-00 - Culture/Recreation Grants	$3,500	$53,929	$86,946	$0	$0	$0
001-0000-338-338.10-00 - County Occupational Lic	$106,971	$133,897	$39,995	$75,000	$75,000	$0
001-0000-338-338.60-00 - Village Of Sea Ranch Lake	$186,302	$0	–	$205,398	$0	-$205,398
001-0000-338-338.60-10 - Village Of Sea Ranch Lake	–	$123,170	$141,085	$0	$145,318	$145,318
001-0000-338-338.60-11 - Lauderdale By The Sea	–	$728,697	$753,375	$753,375	$1,580,100	$826,725
001-0000-338-338.90-00 - Brwd Cty Sro Reimburse	$1,703,080	$1,813,644	$1,855,171	$1,816,920	$1,907,766	$90,846
114-0000-338-338.45-00 - Brwd Cty Trans Surtax	–	$443,725	$342,696	$480,000	$700,000	$220,000
140-0000-331-331.20-96 - Medicaid Managd Care Pemt	$1,385,374	$1,783,250	$0	$1,849,810	$1,849,810	$0
140-0000-331-331.49-00 - Pemt Supplemnt Comp Fee	$270,217	$181,256	–	$200,000	$190,628	-$9,372
140-0000-338-338.60-00 - Village Of Sea Ranch Lake	$186,302	$0	–	$141,085	$0	-$141,085
140-0000-338-338.60-10 - Village Of Sea Ranch Lake	–	$123,170	$141,085	$0	$145,318	$145,318
140-0000-338-338.60-11 - Lauderdale By The Sea	–	$728,697	$753,375	$753,375	$1,580,100	$826,725
302-0000-332-332.39-11 - Seahive	$75,555	–	–	$0	$0	$0
302-0000-334-334.43-40 - Fdot Jpa 19353	$54,448	$0	–	$0	$0	$0
302-0000-334-334.70-11 - Find Grant 2020 Prj07946	$475,000	$0	–	$0	$0	$0
302-0000-334-334.70-21 - Bbip Grant 2021	$375,000	$0	–	$0	$0	$0
302-0000-334-334.70-50 - Cultural Affairs Grant	$24,800	$1,500	$348,700	$0	$0	$0
304-0000-331-331.50-31 - Cdbg Cv Deo	$433,736	$51,471	$1,276	$0	$0	$0
304-0000-331-331.62-10 - FY 2011 CDBG Grant Alloc	$1,147,559	$1,098,084	$892,332	$0	$0	$0
304-0000-331-331.62-20 - Cdbg Program Income	$59,217	$26,366	$130,563	$0	$0	$0
304-0000-331-331.62-50 - Cdbg Prog Inc Perm Loan	–	$25,000	–	$0	$0	$0
304-0000-331-331.62-52 - Cdbg Grant Alloc	–	–	–	$986,989	$1,024,414	$37,425
304-0000-331-331.62-60 - Cd Home Prog Inc Perm Loa	–	$40,000	–	$0	$0	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
316-0000-331-331.50-20 - Cd Home Grnt Prog Income	$23,308	$12,372	$57,570	$0	$0	$0
316-0000-331-331.50-21 - FY 2018 Hud Home Alloc	$463,426	$237,773	$759,754	$0	$0	$0
316-0000-331-331.50-25 - Hud Home Alloc	–	–	–	$403,898	$418,398	$14,500
316-0000-331-331.50-26 - Fy 2023 Hud Home Alloc	$1,500,000	–	–	$0	$0	$0
316-0000-331-331.62-60 - Cd Home Prog Inc Perm Loa	–	$69,500	$80,037	$0	$0	$0
319-0000-337-337.70-45 - Health Foundation Fl	$71,255	–	–	$0	$0	$0
412-0000-338-338.31-01 - Various Local Agencies	–	$44,816	–	$0	$0	$0
420-0000-331-331.31-01 - Emerging Contaminant	–	$335,300	$3,651,995	$0	$0	$0
420-0000-334-334.33-20 - FL Dep Chlorine Conserv	$147,342	–	–	$0	$0	$0
420-0000-337-337.33-00 - Brwd Cty IWRP Grant 06904	$34,200	$175,000	-$175,000	$0	$0	$0
420-0000-337-337.90-00 - Other	$157,814	$106,642	–	$0	$0	$0
462-0000-331-331.41-01 - Faa Standard Runway Safet	–	$69,000	–	$0	$0	$0
465-0000-331-331.42-15 - Faa Arpk 21406	–	–	$568,255	$0	$0	$0
465-0000-331-331.42-52 - Faa Arpk 22195	$245,646	$3,288,312	$694,076	$0	$0	$0
465-0000-334-334.41-07 - Fdot Validation/mitigatio	$25,608	$6,712	–	$0	$0	$0
465-0000-334-334.42-00 - Fdot Airpark	$87,727	$105,661	$8,690	$0	$0	$0
465-0000-334-334.42-10 - Arpk Access Rd Sec Gate	$57,499	–	–	$0	$0	$0
465-0000-334-334.42-15 - Fdot Arpk 21406	$26,396	$3,520	$477,202	$0	$0	$0
465-0000-334-334.42-20 - Fdot Arpk 21405	–	–	$29,888	$0	$0	$0
465-0000-334-334.42-25 - Fdot Arpk22ap004	–	$182,684	-$5,563	$0	$0	$0
465-0000-334-334.43-75 - FDOT ARPK Parcel Y 18337	$266,993	$0	$77,224	$0	$0	$0
507-0000-335-335.49-00 - Motor Fuel Tax Rebate	$41,875	$54,366	$33,893	$30,000	$40,000	$10,000
INTERGOVERNMENTAL REVENUE TOTAL	**$27,083,739**	**$32,441,317**	**$31,321,311**	**$24,169,350**	**$30,113,108**	**$5,943,758**
Charges For Services						
001-0000-341-341.05-00 - Zoning Fees	$563,727	$333,438	$3,358,766	$4,450,000	$4,450,000	$0
001-0000-341-341.10-00 - Zoning Board Appeal Fees	$23,785	$11,300	$30,360	$20,000	$30,000	$10,000
001-0000-341-341.11-00 - Zoning -Tree Fees	$32,038	$48,819	$41,499	$30,000	$25,800	-$4,200
001-0000-341-341.25-00 - City Clerk Fees	$30,514	$41,464	$42,356	$10,000	$10,000	$0
001-0000-341-341.26-00 - City Clerk Lobby Reg Fee	$5,600	$3,900	$3,475	$6,000	$6,000	$0
001-0000-341-341.35-00 - Lien Research Fees	$427,680	$393,140	$376,420	$400,000	$400,000	$0
001-0000-341-341.40-00 - Sales Tax Commission	$360	$360	$360	$360	$360	$0
001-0000-341-341.45-00 - Engineering Service Fees	$748,687	$1,037,303	$904,690	$600,000	$750,000	$150,000
001-0000-341-341.50-00 - Land Use Plan Fees	–	$8,230	–	$7,000	$7,000	$0
001-0000-341-341.65-00 - Traffic Review Fees	$9,705	$5,000	$16,083	$7,000	$7,000	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
001-0000-341-341.85-00 - Outdoor Billboard Adv Fee	$32,930	$33,918	$64,935	$63,000	$63,000	$0
001-0000-341-341.90-00 - Foreclosure Registr Fee	$8,725	$9,050	$10,650	$8,500	$8,500	$0
001-0000-341-341.95-00 - Short Term Rental Fee	$226,775	$198,600	$211,400	$135,000	$175,000	$40,000
001-0000-342-342.10-00 - Wrecker Towing Fees	$156,474	$150,804	$134,566	$140,000	$150,000	$10,000
001-0000-342-342.20-00 - Fire Annual Inspection	$513,950	$299,269	$140,587	$700,000	$406,609	-$293,391
001-0000-342-342.20-10 - Sea Ranch Lake	–	–	–	$5,000	$5,000	$0
001-0000-342-342.20-11 - Lauderdale By The Sea	–	–	$175,742	$70,000	$166,529	$96,529
001-0000-342-342.25-00 - Fire Academy Program Tuition	$25,485	$31,320	$56,445	$298,500	$160,000	-$138,500
001-0000-342-342.50-00 - Periodic INSPection Fees	$21,135	$30,540	$10,603	$24,000	$27,270	$3,270
001-0000-342-342.50-13 - Lighthouse Point	–	$33,700	$25,845	$0	$6,625	$6,625
001-0000-343-343.81-00 - Cemetery Service Charges	$99,922	$121,549	$127,421	$120,000	$135,000	$15,000
001-0000-343-343.82-00 - Cemetery Marker Sales	$75,875	$63,430	$64,801	$70,000	$90,000	$20,000
001-0000-343-343.83-00 - Cemetary Vault Sales	$37,857	$33,850	$34,934	$30,000	$50,000	$20,000
001-0000-347-347.09-00 - Rec Progrms Activity Fee	$198,418	$173,302	$116,626	$100,000	$175,000	$75,000
001-0000-347-347.10-00 - Amphitheatre Fees	$57,549	$55,500	$90,500	$30,000	$40,000	$10,000
001-0000-347-347.11-00 - Athl Field Rent Prep Fee	$65,312	$76,893	$106,800	$60,000	$60,000	$0
001-0000-347-347.12-00 - Recreation Center Fees	$154,489	$142,608	$153,904	$137,000	$140,000	$3,000
001-0000-347-347.13-00 - Recr Personnel Ot Reimbs	$42,613	$52,574	$63,041	$30,000	$35,000	$5,000
001-0000-347-347.14-00 - Athletic Program Youth Sp	$85,007	$88,363	$97,143	$55,000	$65,000	$10,000
001-0000-347-347.15-00 - Athletic Adult Sports	$14,400	$6,900	$15,100	$15,000	$10,000	-$5,000
001-0000-347-347.16-00 - Park Pavilion Rent Fees	$86,714	$92,597	$96,045	$60,000	$60,000	$0
001-0000-347-347.21-00 - Recreation Camp Fees	$53,467	$52,123	$84,584	$50,000	$50,000	$0
001-0000-347-347.22-00 - Rec Special Event Fees	$4,063	$18,365	$25,805	$4,000	$10,000	$6,000
001-0000-347-347.23-00 - Rec Transportation Fees	$52	–	$240	$0	$0	$0
001-0000-347-347.24-00 - Rec Park Concessions	–	$140	$2,558	$0	$500	$500
001-0000-347-347.24-11 - Ice Machine Sales-alsdorf	–	–	$8,461	$0	$0	$0
001-0000-347-347.30-00 - Aquatics Rental Fees	$51,302	$71,698	$77,089	$55,000	$75,000	$20,000
001-0000-347-347.31-00 - Aquatics Admissions Fees	$31,651	$32,137	$32,159	$23,000	$30,000	$7,000
001-0000-347-347.32-00 - Aquatics Program Fees	$51,912	$48,391	$58,258	$35,000	$25,000	-$10,000
001-0000-347-347.33-00 - Aquatics Memberships	$42,928	$40,325	$42,736	$30,000	$33,000	$3,000
001-0000-347-347.34-00 - Aquatics Swim Central	$29,766	$41,684	$42,904	$25,000	$25,000	$0
001-0000-347-347.35-00 - Contract Aquatics 30	$2,798	$6,741	$38	$0	$22,400	$22,400
001-0000-347-347.35-11 - Aerobic Class	–	–	$18,204	$0	$0	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
001-0000-347-347.37-00 - Contract Recreation 30	$55,182	$64,713	$31,346	$55,000	$55,000	$0
001-0000-347-347.37-11 - Contract Recreation 70%	–	–	$166,384	$0	$0	$0
001-0000-347-347.40-00 - Tennis Center Fees	$44,933	$45,587	$60,068	$40,000	$40,000	$0
001-0000-347-347.42-00 - Tennis Memberships	$74,641	$71,118	$82,757	$73,000	$73,000	$0
001-0000-347-347.44-00 - Tennis Contract Fees	$121,542	$128,151	$526	$80,000	$427,000	$347,000
001-0000-347-347.44-10 - Tennis Lesson City	–	–	$141,917	$0	$0	$0
001-0000-347-347.44-11 - Tennis Lesson	–	–	$383,642	$0	$0	$0
001-0000-347-347.44-20 - Tennis Merchandise City	–	–	$744	$0	$0	$0
001-0000-347-347.44-21 - Tennis Merchandise	–	–	$7,067	$0	$0	$0
001-0000-347-347.80-00 - Golf Greens Fees	$1,033,881	$1,168,996	$2,286,050	$1,300,000	$1,870,000	$570,000
001-0000-347-347.82-00 - Golf Playing Privileges	$292,626	$335,342	$598,251	$350,000	$610,000	$260,000
001-0000-347-347.84-00 - Golf Trail Fees	$51,475	$60,534	$61,924	$55,000	$65,000	$10,000
001-0000-347-347.88-00 - Golf Cart Fees	$1,266,125	$1,193,956	$2,017,337	$1,400,000	$1,500,000	$100,000
001-0000-347-347.90-00 - Caddy Cart Fees	$1,727	$1,615	$2,217	$3,500	$3,500	$0
001-0000-347-347.92-00 - Combo Play/Tourn Fees	$109,138	$69,457	$60,857	$68,000	$70,000	$2,000
001-0000-347-347.94-00 - Golf Locker Fees	$275	$75	$50	$250	$250	$0
001-0000-347-347.96-00 - Driving Range Fees	$178,502	$243,540	$398,154	$225,000	$310,000	$85,000
001-0000-348-348.05-00 - Cultural Arts Program	$45,900	$47,689	$44,033	$20,000	$30,000	$10,000
001-0000-348-348.10-00 - Amphitheater Cultural Art	–	$1,615	–	$0	$0	$0
001-0000-348-348.13-00 - Culturl Art Personnel Fee	$126	$2,300	$2,275	$0	$1,000	$1,000
001-0000-348-348.14-00 - Cultural Arts Ticket Sale	$56,276	$50,091	$100,321	$20,000	$50,000	$30,000
001-0000-348-348.16-00 - Cultural Art Concession S	$36,245	$39,605	$46,937	$25,000	$30,000	$5,000
001-0000-348-348.17-00 - Shopify	–	–	$327	$0	$0	$0
001-0000-348-348.25-00 - Cultural Arts Center Fees	$50,610	$60,685	$43,471	$30,000	$35,000	$5,000
001-0000-348-348.26-00 - Cultural Arts Special 30	$2,258	$2,432	$934	$0	$2,000	$2,000
001-0000-348-348.26-11 - Artist Class Fees	–	–	$5,473	$0	$0	$0
001-0000-348-348.27-00 - Baca Art Event Sales	$1,539	$135	$2,324	$1,000	$1,000	$0
110-0000-341-341.35-00 - Lien Research Fees	$32,560	$14,080	$3,520	$10,000	$10,000	$0
140-0000-342-342.45-00 - Ems Transport Fees -Adp	$4,921,007	$5,996,601	$6,535,218	$5,200,000	$5,598,300	$398,300
412-0000-343-343.30-00 - Water Sales	$27,917,026	$28,907,129	$32,874,273	$29,550,000	$34,142,000	$4,592,000
412-0000-343-343.31-00 - Reclaimed Water Sales	$2,019,259	$2,697,125	$2,371,662	$2,240,000	$2,447,000	$207,000
412-0000-343-343.33-00 - Water Backflow Inspection	$35,325	$31,148	$34,396	$20,000	$20,000	$0
412-0000-343-343.50-00 - Wastewater Charges	$25,294,296	$25,389,742	$27,205,420	$26,150,000	$28,700,000	$2,550,000
412-0000-343-343.51-00 - Wastewater Chgs Contract	$919,438	$1,019,643	$1,022,982	$1,000,000	$1,000,000	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
412-0000-343-343.53-00 - Wastewater Ma City Facil	$13,692	$13,692	$13,312	$0	$0	$0
425-0000-343-343.34-00 - Stormwater Fees	$4,806,222	$4,689,556	$5,109,280	$5,115,000	$5,595,706	$480,706
472-0000-344-344.51-00 - Street Parking Meters	$438,451	$873,620	$887,010	$706,700	$873,600	$166,900
472-0000-344-344.52-00 - Oceanside Parking Fees	$298,254	$316,923	$438,156	$297,300	$323,238	$25,938
472-0000-344-344.53-00 - Beach Parking Lot	$2,682,526	$2,003,818	$1,822,044	$1,890,700	$2,403,990	$513,290
472-0000-344-344.54-00 - Beach Area Master Parking	$18,989	$244,762	$217,379	$270,800	$247,200	-$23,600
472-0000-344-344.57-00 - Hillsboro Inlet Parking	$9,041	$110,472	$135,955	$97,000	$113,784	$16,784
472-0000-344-344.58-00 - Pier Parking Garage	$1,982,736	$1,637,160	$1,541,843	$1,541,000	$1,686,110	$145,110
472-0000-344-344.60-00 - The St. Martins Lot	–	–	$103,876	$0	$0	$0
472-0000-347-347.52-00 - Boat Launch Fees	$90,660	$291,461	$295,239	$227,500	$300,142	$72,642
488-0000-343-343.40-00 - Residential Garb Chgs	$5,356,665	$5,631,368	$5,947,472	$5,356,000	$5,623,800	$267,800
488-0000-343-343.40-10 - BWD Residential Garb Chgs	$1,815,102	$1,739,483	$1,817,669	$1,833,400	$1,925,070	$91,670
488-0000-343-343.41-00 - Bulk Program Fees	$28,156	$18,595	$13,270	$25,000	$26,250	$1,250
488-0000-343-343.42-00 - Administration Fees	$206,896	$207,652	$208,532	$206,000	$216,300	$10,300
488-0000-343-343.44-00 - Hauling Fees	$2,348,412	$3,712,151	$3,394,709	$3,193,000	$3,352,650	$159,650
488-0000-343-343.44-10 - Special Pilot Prog Fees	$41,391	–	–	$0	$0	$0
503-0000-341-341.30-00 - Copy Fees	$8	–	–	$0	$0	$0
621-0000-343-343.81-00 - Cemetery Service Charges	$5,800	$6,175	$5,863	$0	$0	$0
CHARGES FOR SERVICES TOTAL	**$88,718,577**	**$93,029,312**	**$105,508,595**	**$96,578,510**	**$107,763,483**	**$11,184,973**
Fines And Forfeitures						
001-0000-351-351.10-00 - Court Fines Broward Co	$354,527	$224,082	$189,976	$80,000	$100,000	$20,000
001-0000-354-354.10-00 - Code Enforcement Fines	$444,594	$603,875	$1,010,359	$450,000	$450,000	$0
001-0000-354-354.40-00 - Nuisance Abatement	$21,795	$26,258	$4,690	$30,000	$28,000	-$2,000
001-0000-354-354.50-00 - False Alarms	$75,538	$75,906	$75,953	$65,000	$71,000	$6,000
472-0000-354-354.30-00 - Parking Violations	$318,972	$755,246	$751,514	$503,300	$534,034	$30,734
FINES AND FORFEITURES TOTAL	**$1,215,425**	**$1,685,367**	**$2,032,492**	**$1,128,300**	**$1,183,034**	**$54,734**
Miscellaneous Revenues						
001-0000-361-361.10-00 - Interest Earnings	$2,952,459	$2,943,541	$4,109,550	$1,100,000	$1,500,000	$400,000
001-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$510,531	$3,540,496	-$1,718,347	$0	$0	$0
001-0000-361-361.35-00 - Int Realized Gain(Loss)	-$608,488	-$529,883	-$34,285	$0	$0	$0
001-0000-361-361.40-00 - Int Earnings Tax Collect	$218,987	$311,669	$276,570	$6,000	$50,000	$44,000
001-0000-362-362.20-00 - Land Rent	$376,839	$373,944	$385,399	$376,263	$384,732	$8,469
001-0000-362-362.30-00 - Land Rent City Facilities	$694,368	$835,493	$847,011	$847,011	$857,096	$10,085
001-0000-362-362.40-00 - Riding Stables	$135,434	$126,401	$146,907	$120,000	$120,000	$0
001-0000-362-362.60-00 - Concessions & Royalties	$79,247	$91,712	$108,806	$75,000	$75,000	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
001-0000-362-362.70-00 - Beach Concessions	$103,624	$86,747	$115,180	$100,000	$100,000	$0
001-0000-363-363.15-00 - Sp Assm Interim Fire Fee	$358,777	$263,428	$445,464	$250,000	$257,000	$7,000
001-0000-363-363.19-00 - Int On Delinq Spec Assess	$922	$2,856	$1,087	$4,000	$3,000	-$1,000
001-0000-364-364.10-00 - Cemetery Lot Sales	$411,884	$350,936	$400,982	$325,000	$270,000	-$55,000
001-0000-364-364.30-00 - Sale Of Fixed Assets	$182,490	–	$858,925	$120,000	$120,000	$0
001-0000-366-366.21-11 - Police Explorers	–	–	$2,500	$0	$0	$0
001-0000-366-366.21-12 - Core	–	–	$6,000	$0	$0	$0
001-0000-366-366.35-00 - Recreation Sp Purpose	–	$0	$120	$0	$0	$0
001-0000-366-366.39-00 - Cultural Affairs Donation	$18,700	$45,057	$47,500	$0	$0	$0
001-0000-366-366.45-00 - Other Donations	$2,674	$11,000	$6,000	$0	$0	$0
001-0000-366-366.46-00 - Neighbor Enhancement Cont	$10,000	$10,000	$10,000	$10,000	$10,000	$0
001-0000-367-367.10-00 - Alarm Permits	$113,027	$112,063	$108,915	$115,000	$108,028	-$6,972
001-0000-367-367.20-00 - Fire Constr Plan Review	$1,512,383	$2,095,980	$2,371,654	$1,100,000	$1,144,435	$44,435
001-0000-367-367.20-11 - Lauderdale By The Sea	–	$6,739	$88,014	$0	$44,164	$44,164
001-0000-367-367.30-00 - Hydrant Flow Test	$9,000	$7,000	$8,093	$7,500	$7,500	$0
001-0000-367-367.35-00 - Fire Prevention Tech Fee	$31,423	$41,754	$46,736	$20,000	$33,705	$13,705
001-0000-367-367.40-00 - Fire User Permits	$3,750	$4,350	$3,300	$5,000	$5,000	$0
001-0000-367-367.50-00 - Water Backflow Assembly	$10,599	$32,848	$37,783	$10,000	$22,000	$12,000
001-0000-369-369.08-00 - Fire Incentive Pay	$103,555	$106,649	$111,466	$100,000	$108,000	$8,000
001-0000-369-369.20-00 - Jury Duty & Witness Fees	$690	$840	$253	$0	$0	$0
001-0000-369-369.28-00 - Other Reimbursements	$3,311	$6,062	$2,926	$5,000	$5,000	$0
001-0000-369-369.72-00 - Overages & Shortages	-$3,477	-$6,946	-$868	$0	$0	$0
001-0000-369-369.74-00 - Recreation Over/Short	$56	-$80	-$204	$0	$0	$0
001-0000-369-369.75-00 - Over/Short Cultural Affai	-$160	$0	–	$0	$0	$0
001-0000-369-369.88-00 - Lien & Title Fees	$420	$200	$20	$0	$0	$0
001-0000-369-369.92-00 - Other Revenues	$125,510	$180,865	$200,186	$124,390	$124,389	-$1
001-0000-369-369.96-00 - Empl Holiday Party Revenu	$6,940	$7,160	$5,475	$6,000	$0	-$6,000
110-0000-361-361.10-00 - Interest Earnings	$760,231	$540,775	$988,697	$45,260	$390,000	$344,740
110-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$130,580	$1,410,872	-$539,659	$0	$0	$0
110-0000-361-361.35-00 - Int Realized Gain(Loss)	-$181,235	-$92,541	$1,197	$0	$0	$0
110-0000-369-369.76-00 - Permit Surcharge Commiss	$20,076	$9,194	$6,136	$24,740	$24,740	$0
110-0000-369-369.92-00 - Other Revenues	–	$2,093	$10,074	$0	$0	$0
140-0000-361-361.10-00 - Interest Earnings	$185,084	$156,365	$218,235	$45,000	$180,000	$135,000

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
140-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$70,052	$14,575	–	$0	$0	$0
140-0000-361-361.35-00 - Int Realized Gain(Loss)	-$38,410	-$35,586	-$3,909	$0	$0	$0
140-0000-361-361.50-00 - Int Earn Tax Coll Ems	$15,853	$22,351	$20,238	$0	$23,468	$23,468
140-0000-364-364.30-00 - Sale Of Fixed Assets	–	–	$7,750	$0	$0	$0
140-0000-369-369.93-00 - Litigation Reimbursement	$71,598	$156,808	$141,604	$87,514	$87,514	$0
214-0000-361-361.40-00 - Int Earnings Tax Collect	$13,306	$14,031	$11,667	$0	$0	$0
216-0000-361-361.40-00 - Int Earnings Tax Collect	$5,630	$9,589	$7,949	$0	$0	$0
302-0000-361-361.10-00 - Interest Earnings	$733,943	$1,128,368	$0	$300,000	$400,000	$100,000
302-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$688,893	$1,196,084	$0	$0	$0	$0
302-0000-361-361.35-00 - Int Realized Gain(Loss)	-$189,718	-$199,471	$0	$0	$0	$0
318-0000-361-361.10-00 - Interest Earnings	$185	$0	–	$0	$0	$0
320-0000-361-361.10-00 - Interest Earnings	$59	$13	–	$0	$0	$0
322-0000-361-361.10-00 - Interest Earnings	$1,048,640	$1,191,077	$1,057,922	$0	$0	$0
322-0000-361-361.35-00 - Int Realized Gain(Loss)	$342,962	$215,375	-$212,705	$0	$0	$0
323-0000-361-361.10-00 - Interest Earnings	$212,305	$204,481	$162,873	$0	$0	$0
323-0000-361-361.35-00 - Int Realized Gain(Loss)	$5,864	–	–	$0	$0	$0
324-0000-361-361.10-00 - Interest Earnings	$1,087,592	$1,141,514	$1,459,509	$0	$0	$0
324-0000-361-361.35-00 - Int Realized Gain(Loss)	$101,758	$423,869	-$425,200	$0	$0	$0
327-0000-361-361.10-00 - Interest Earnings	$51,552	$416,134	$0	$0	$0	$0
412-0000-361-361.10-00 - Interest Earnings	$507,995	$414,151	$1,408,407	$350,000	$353,000	$3,000
412-0000-361-361.10-11 - Bonds Issued	–	–	$1,682,891	$0	$0	$0
412-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	-$193,412	$773,867	-$749,278	$0	$0	$0
412-0000-361-361.35-00 - Int Realized Gain(Loss)	-$80,250	-$48,742	-$5,199	$0	$0	$0
412-0000-363-363.19-00 - Int On Delinq Spec Assess	$406	$298	–	$0	$0	$0
412-0000-363-363.23-00 - Utility Capital Recov Fee	$565,869	$1,235,098	$452,902	$700,000	$700,000	$0
412-0000-364-364.30-00 - Sale Of Fixed Assets	$27,706	–	$101,061	$0	$0	$0
412-0000-365-365.10-00 - Sale Of Surplus Materials	$405	–	–	$0	$0	$0
412-0000-369-369.64-00 - Insurance Subrogation	–	–	$503,161	$0	$0	$0
412-0000-369-369.68-00 - Settlements	–	–	$10,892,026	$0	$0	$0
412-0000-369-369.84-00 - Water/Wastewater Install	$2,456	–	–	$0	$0	$0
412-0000-369-369.92-00 - Other Revenues	$163,248	$254,464	$222,857	$100,000	$100,000	$0
420-0000-361-361.10-00 - Interest Earnings	$678,320	$1,134,881	$0	$200,000	$350,000	$150,000
420-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$718,979	$1,259,374	$0	$0	$0	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
420-0000-361-361.35-00 - Int Realized Gain(Loss)	-$179,557	-$193,450	$0	$0	$0	$0
425-0000-361-361.10-00 - Interest Earnings	$376,651	$40,169	$248,958	$88,000	$20,000	-$68,000
425-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$160,792	$340,499	-$129,155	$0	$0	$0
425-0000-361-361.35-00 - Int Realized Gain(Loss)	-$37,592	$8,188	-$1,307	$0	$0	$0
425-0000-364-364.30-00 - Sale Of Fixed Assets	$864	–	–	$0	$0	$0
425-0000-369-369.92-00 - Other Revenues	$36,015	–	$300	$0	$0	$0
426-0000-361-361.10-00 - Interest Earnings	-$7,523	$345,352	$0	$0	$0	$0
426-0000-361-361.35-00 - Int Realized Gain(Loss)	-$7,089	-$47,527	$0	$0	$0	$0
462-0000-361-361.10-00 - Interest Earnings	$25,472	$39,622	$419	$2,060	$22,000	$19,940
462-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$28,026	$27,997	-$7,916	$0	$0	$0
462-0000-361-361.35-00 - Int Realized Gain(Loss)	-$7,057	-$7,034	$1,059	$0	$0	$0
462-0000-362-362.20-00 - Land Rent	$719,638	$784,327	$828,729	$835,821	$852,376	$16,555
462-0000-362-362.30-00 - Land Rent City Facilities	$458,090	$479,263	$495,492	$495,492	$506,227	$10,735
462-0000-362-362.30-10 - Land Rent Utility Fund	$265,975	$265,975	$308,337	$308,337	$317,588	$9,251
462-0000-362-362.60-00 - Concessions & Royalties	$37,420	$34,531	$39,752	$40,000	$40,000	$0
462-0000-364-364.30-00 - Sale Of Fixed Assets	–	–	$6,935	$0	$0	$0
465-0000-361-361.10-00 - Interest Earnings	-$9,870	-$15,794	$0	$8,000	$0	-$8,000
465-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$25,561	–	–	$0	$0	$0
465-0000-361-361.35-00 - Int Realized Gain(Loss)	$1,931	$2,220	$0	$0	$0	$0
472-0000-361-361.10-00 - Interest Earnings	$98,577	$388,992	$480,891	$50,000	$200,000	$150,000
472-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$80,172	$501,240	-$215,031	$0	$0	$0
472-0000-361-361.35-00 - Int Realized Gain(Loss)	-$56,781	-$63,240	-$525	$0	$0	$0
472-0000-362-362.35-00 - Land Rent Pier Developmts	$447,981	$809,232	$688,732	$820,000	$845,000	$25,000
472-0000-369-369.92-00 - Other Revenues	$403,606	–	–	$0	$0	$0
488-0000-361-361.10-00 - Interest Earnings	$149,808	$240,420	$272,558	$0	$100,000	$100,000
488-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$41,852	$301,709	-$126,142	$0	$0	$0
488-0000-361-361.35-00 - Int Realized Gain(Loss)	-$34,037	-$40,178	-$504	$0	$0	$0
488-0000-364-364.30-00 - Sale Of Fixed Assets	$32,832	–	$4,854	$0	$0	$0
488-0000-369-369.29-00 - Disposal Fees	$2,968,860	$2,591,459	$2,388,507	$2,472,000	$2,595,600	$123,600
488-0000-369-369.92-00 - Other Revenues	$104,744	$210,000	$0	$105,000	$105,000	$0
501-0000-361-361.10-00 - Interest Earnings	$5,738	$12,433	$6,620	$4,500	$1,500	-$3,000
501-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$7,722	$18,044	-$7,444	$0	$0	$0
501-0000-361-361.35-00 - Int Realized Gain(Loss)	-$1,593	-$2,131	$80	$0	$0	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
502-0000-361-361.10-00 - Interest Earnings	$12,080	$16,685	$31,558	$10,000	$14,000	$4,000
502-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$24,261	$33,293	-$14,743	$0	$0	$0
502-0000-361-361.35-00 - Int Realized Gain(Loss)	-$4,099	-$2,281	$273	$0	$0	$0
503-0000-361-361.10-00 - Interest Earnings	$34,627	$47,894	$46,749	$15,240	$30,000	$14,760
503-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$7,222	$64,136	-$23,723	$0	$0	$0
503-0000-361-361.35-00 - Int Realized Gain(Loss)	-$7,965	-$8,548	-$108	$0	$0	$0
503-0000-369-369.92-00 - Other Revenues	–	$105	–	$0	$0	$0
505-0000-361-361.10-00 - Interest Earnings	$13,312	-$1,719	$38,129	$50,000	$4,000	-$46,000
505-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$152,215	$37,101	–	$0	$0	$0
505-0000-361-361.35-00 - Int Realized Gain(Loss)	-$13,462	-$2,712	$367	$0	$0	$0
505-0000-369-369.32-00 - Ppo Insurance Premiums	$1,911,053	$1,953,377	$1,948,679	$2,148,731	$2,148,731	$0
505-0000-369-369.36-00 - Hmo Insurance Premiums	$1,238,944	$1,341,027	$1,290,858	$1,350,000	$1,350,000	$0
505-0000-369-369.92-00 - Other Revenues	$100,250	$100,375	$125,075	$100,000	$125,000	$25,000
506-0000-361-361.10-00 - Interest Earnings	$437,539	$538,802	$589,366	$250,000	$400,000	$150,000
506-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$250,191	$743,004	-$263,340	$0	$0	$0
506-0000-361-361.35-00 - Int Realized Gain(Loss)	-$110,179	-$96,953	-$2,862	$0	$0	$0
506-0000-369-369.64-00 - Insurance Subrogation	$92,051	$144,228	–	$150,000	$150,000	$0
506-0000-369-369.92-00 - Other Revenues	$0	$4,037	$1,500	$0	$0	$0
507-0000-361-361.10-00 - Interest Earnings	$20,806	$19,997	$14,478	$10,000	$20,000	$10,000
507-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$50,082	$19,250	-$2,687	$0	$0	$0
507-0000-361-361.35-00 - Int Realized Gain(Loss)	-$5,959	-$5,325	$79	$0	$0	$0
507-0000-364-364.30-00 - Sale Of Fixed Assets	$16,032	–	$10,671	$0	$10,000	$10,000
507-0000-369-369.28-00 - Other Reimbursements	–	$6,267	–	$0	$0	$0
507-0000-369-369.92-00 - Other Revenues	$18,382	-$89	$3,044	$0	$3,000	$3,000
621-0000-361-361.10-00 - Interest Earnings	–	–	$33,968	$0	$0	$0
621-0000-361-361.35-00 - Int Realized Gain(Loss)	–	–	$767	$0	$0	$0
621-0000-364-364.10-00 - Cemetery Lot Sales	–	–	$6,940	$0	$0	$0
MISCELLANEOUS REVENUES TOTAL	**$25,268,603**	**$36,032,514**	**$35,539,559**	**$15,991,859**	**$17,817,793**	**$1,825,934**
Other Sources						
001-0000-381-381.11-15 - Transfer From Fund 115	$525,000	$475,000	–	$0	$328,200	$328,200
001-0000-381-381.11-37 - Transfer From Fund 137	$2,568,838	–	–	$0	$0	$0
001-0000-381-381.11-70 - Transfer From Fund 170	–	–	$496	$0	$0	$0
001-0000-381-381.14-25 - Transfer From Fund 425	$257,631	$274,000	$290,440	$290,440	$312,223	$21,783

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
001-0000-384-384.20-01 - Leased Assets Gsb 87	$514,080	$194,237	–	$0	$0	$0
001-0000-387-387.40-00 - Landscape Service Fees	$550,322	$598,853	$647,748	$647,748	$647,748	$0
001-0000-387-387.50-00 - Administrative Service	$9,457,054	$11,073,963	$11,844,895	$11,844,895	$12,866,051	$1,021,156
001-0000-387-387.53-00 - Admin Fees Nw Cra	$1,207,871	$976,561	$474,321	$1,050,865	$1,084,801	$33,936
001-0000-387-387.54-00 - Admin Fees East Cra	$211,988	$295,177	$386,580	$515,514	$552,142	$36,628
001-0000-387-387.55-00 - Building Admin Charge	$1,729,224	$863,865	$915,697	$915,697	$969,724	$54,027
140-0000-381-381.10-01 - Transfer From Fund 001	$5,991,340	$9,442,772	$10,760,100	$10,760,100	$11,484,852	$724,752
302-0000-381-381.10-01 - Transfer From Fund 001	$5,763,730	$13,346,000	$14,423,739	$6,112,002	$4,795,462	-$1,316,540
302-0000-381-381.11-12 - Transfer From Fund 112	–	–	$1,771,699	$200,000	$0	-$200,000
302-0000-381-381.11-13 - Transfer From Fund 113	–	–	–	$0	$1,995,816	$1,995,816
302-0000-381-381.13-03 - Transfer From Fund 303	–	$1,000,000	$240,233	$600,000	$0	-$600,000
309-0000-387-387.10-00 - Engineering Project Fees	$1,800,042	$2,064,131	–	$2,155,014	$2,241,004	$85,990
327-0000-381-381.12-15 - Transfer From Fund 110	$9,600,000	$5,400,000	$6,007,425	$6,007,425	$0	-$6,007,425
412-0000-384-384.10-00 - Govt Funds Debt Proceeds	–	$0	$86,095,316	$422,000	$0	-$422,000
412-0000-389-389.43-00 - Reclaimed Wtr Svc Tap Fee	$582	$3,003	$225	$2,175	$2,175	$0
412-0000-389-389.44-00 - Utility Conn Contribution	$223,110	$393,048	$555,981	$250,000	$250,000	$0
412-0000-389-389.45-00 - Contributed Capital	–	$1,399,180	–	$0	$0	$0
420-0000-381-381.14-12 - Transfer From Fund 412	$6,200,000	$7,982,108	$89,201,329	$2,744,834	$4,395,958	$1,651,124
420-0000-384-384.10-00 - Govt Funds Debt Proceeds	–	–	–	$53,151,667	$0	-$53,151,667
425-0000-384-384.10-00 - Govt Funds Debt Proceeds	–	$915,591	$64,700	$0	$0	$0
425-0000-384-384.20-99 - Elimination Other Financi	–	-$915,591	-$64,700	$0	$0	$0
425-0000-389-389.45-00 - Contributed Capital	–	$330,681	–	$0	$0	$0
426-0000-381-381.14-25 - Transfer From Fund 425	$791,283	$20,409,819	$1,500,000	$1,500,000	$1,674,000	$174,000
465-0000-381-381.14-62 - Transfer From Fund 462	$20,000	$219,488	$300,057	$79,000	$100,000	$21,000
473-0000-381-381.14-72 - Transfer From Fund 472	$1,300,000	$100,000	$300,000	$300,000	$0	-$300,000
501-0000-382-382.20-00 - Central Stores Svc Fees	$810,250	$811,365	$840,735	$839,309	$864,488	$25,179
502-0000-382-382.30-00 - Info Sys Service Fees	$3,429,143	$3,897,815	$4,385,927	$4,372,269	$4,467,912	$95,643
502-0000-382-382.30-01 - It Charges-gasb 96-rev	$107,376	–	–	$0	$0	$0
503-0000-382-382.40-00 - Central Service Fees	$1,810,370	$1,806,670	$2,231,011	$2,123,943	$2,081,608	-$42,335
505-0000-382-382.50-00 - Insurance Service Fees	$8,129,502	$10,370,016	$13,354,599	$13,171,160	$13,842,269	$671,109
506-0000-382-382.50-00 - Insurance Service Fees	$6,020,107	$7,591,268	$8,176,671	$8,149,189	$8,449,215	$300,026
507-0000-382-382.10-00 - Vehicle Service Fees	$3,613,559	$4,174,404	$4,479,013	$4,445,158	$4,980,146	$534,988
OTHER SOURCES TOTAL	**$72,632,402**	**$105,493,424**	**$259,184,236**	**$132,650,404**	**$78,385,794**	**-$54,264,610**

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Other Financing Sources						
001-0000-392-392.10-00 - Budgetary Fund Balance	–	–	–	$6,990,450	$4,731,000	-$2,259,450
110-0000-392-392.50-00 - Budget Fund Bal Bldg Dep	–	–	–	$14,653,000	$1,610,835	-$13,042,165
216-0000-392-392.10-00 - Budgetary Fund Balance	–	–	–	$325	$43	-$282
302-0000-392-392.10-00 - Budgetary Fund Balance	–	–	–	$1,200,000	$0	-$1,200,000
309-0000-392-392.20-00 - Budgetary Retained Earn	–	–	–	$0	$809,503	$809,503
309-0000-392-392.30-00 - Project Fund Balance	–	–	–	$905,422	$0	-$905,422
412-0000-392-392.20-00 - Budgetary Retained Earn	–	–	–	$3,887,387	$608,648	-$3,278,739
425-0000-392-392.20-00 - Budgetary Retained Earn	–	–	–	$1,139,275	$365,214	-$774,061
462-0000-392-392.20-00 - Budgetary Retained Earn	–	–	–	$0	$105,531	$105,531
488-0000-392-392.20-00 - Budgetary Retained Earn	–	–	–	$1,049,340	$1,538,595	$489,255
503-0000-392-392.20-00 - Budgetary Retained Earn	–	–	–	$200,000	$533,466	$333,466
507-0000-392-392.20-00 - Budgetary Retained Earn	–	–	–	$600,000	$0	-$600,000
621-0000-392-392.10-00 - Budgetary Fund Balance	–	–	–	$25,000	$25,000	$0
OTHER FINANCING SOURCES TOTAL	**–**	**–**	**–**	**$30,650,199**	**$10,327,835**	**-$20,322,364**
REVENUES TOTAL	**$398,088,243**	**$465,238,734**	**$633,635,264**	**$497,144,472**	**$462,485,338**	**-$34,659,134**
Expenditures						
Personal Services						
Exec Salaries						
11-10 - Elected/Appointed	$1,834,102	$1,886,682	$1,995,831	$1,949,900	$1,993,349	$43,449
11-20 - Executive	$3,404,642	$3,742,092	$4,027,937	$3,948,999	$3,865,669	-$83,330
EXEC SALARIES TOTAL	**$5,238,744**	**$5,628,775**	**$6,023,767**	**$5,898,899**	**$5,859,018**	**-$39,881**
Regular Salaries & Wages						
12-10 - Exempt	$11,835,947	$13,100,231	$14,303,710	$15,025,033	$14,936,797	-$88,236
12-22 - Non Exempt Fire	$19,433,065	$21,005,687	$21,901,627	$22,154,116	$23,363,357	$1,209,241
12-24 - Non Exempt General Emp	$26,490,189	$28,034,974	$29,449,734	$31,817,101	$32,803,823	$986,722
12-26 - Non Exempt Non Bargaining	$2,269,499	$2,383,165	$2,576,639	$2,568,225	$2,776,391	$208,166
12-30 - Assignment Differential	$4,211,714	$4,505,806	$4,592,482	$3,872,359	$4,533,197	$660,838
12-60 - Accrued Vacation/Sick Lve	-$40,856	$137,050	-$14,253	$0	$0	$0
REGULAR SALARIES & WAGES TOTAL	**$64,199,557**	**$69,166,912**	**$72,809,938**	**$75,436,834**	**$78,413,565**	**$2,976,731**
Other Salaries & Wages						
13-10 - Temporary & Part Time	$2,709,879	$2,787,227	$3,195,814	$3,300,651	$3,399,392	$98,741
13-20 - Drop Plan Vac/Sick Payout	$587,874	$741,306	$712,286	$291,326	$342,941	$51,615
OTHER SALARIES & WAGES TOTAL	**$3,297,753**	**$3,528,532**	**$3,908,100**	**$3,591,977**	**$3,742,333**	**$150,356**
Overtime						
14-10 - Overtime Regular	$4,493,827	$5,269,159	$5,825,234	$3,705,650	$3,731,100	$25,450
14-20 - Overtime Public Service	$1,792	$7,999	$3,350	$32,522	$32,522	$0
14-30 - Overtime Holiday	$90,553	$86,099	$89,740	$82,050	$82,050	$0
14-40 - Overtime Call-In	$598,041	$805,357	$602,459	$312,435	$317,435	$5,000
OVERTIME TOTAL	**$5,184,213**	**$6,168,614**	**$6,520,784**	**$4,132,657**	**$4,163,107**	**$30,450**
Special Pay						
15-10 - Stand By	$103,336	$104,330	$103,995	$83,200	$90,500	$7,300

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
15-30 - Fire Incentive	$104,551	$108,283	$113,355	$107,020	$113,300	$6,280
15-40 - Paid Vacation Term Empl	$267,300	$166,016	$310,687	$10,000	$10,000	$0
15-50 - Paid Sick Leave Term Empl	$350,916	$226,080	$598,057	$10,000	$10,000	$0
15-70 - Incentive Pay	$113,675	$119,487	$137,032	$199,025	$223,979	$24,954
15-71 - Essential First Responders	–	–	$27,250	$0	$27,310	$27,310
15-80 - Fire Academy Instructor P	$9,551	$22,966	$74,925	$70,000	$70,000	$0
17-10 - Sick Lv Sellback	$173,401	$144,015	$115,508	$185,310	$182,159	-$3,151
17-20 - Vacation Lv Sellback	$277,142	$105,439	$100,721	$227,531	$229,030	$1,499
SPECIAL PAY TOTAL	**$1,399,871**	**$996,617**	**$1,581,531**	**$892,086**	**$956,278**	**$64,192**
Fica Taxes						
21-00 - Fica Taxes	$5,877,752	$6,332,890	$6,737,027	$5,976,529	$6,016,631	$40,102
FICA TAXES TOTAL	**$5,877,752**	**$6,332,890**	**$6,737,027**	**$5,976,529**	**$6,016,631**	**$40,102**
Retirement Contributions						
22-10 - Genl Employees Retirement	$17,331,437	$18,429,791	$20,033,044	$20,033,044	$21,434,806	$1,401,762
22-15 - Appt/Elc Official Retirmt	$169,972	$185,463	$148,928	$153,315	$161,355	$8,040
22-20 - Police & Fire Retirement	$8,294,574	$20,155,147	$23,604,213	$23,604,213	$27,963,919	$4,359,706
22-21 - Premium Tax-fl	–	$3,574,755	$4,339,238	$0	$3,574,756	$3,574,756
RETIREMENT CONTRIBUTIONS TOTAL	**$25,795,983**	**$42,345,155**	**$48,125,423**	**$43,790,572**	**$53,134,836**	**$9,344,264**
Health Insurance						
23-10 - Fire Health Insur Trust	$1,473,401	$2,065,660	$2,215,303	$2,587,625	$2,985,865	$398,240
23-20 - Gen Empl Veba Trust	$1,031,785	$1,103,694	$1,177,140	$1,404,184	$1,423,004	$18,820
HEALTH INSURANCE TOTAL	**$2,505,186**	**$3,169,354**	**$3,392,443**	**$3,991,809**	**$4,408,869**	**$417,060**
Allowances						
26-10 - Expense	$16,875	$16,897	$16,598	$16,800	$16,800	$0
26-20 - Automobile	$241,713	$254,930	$270,138	$251,462	$254,863	$3,401
26-40 - Education	$102,375	$105,674	$136,162	$127,546	$216,525	$88,979
26-50 - Leather	$45,320	$46,860	$48,180	$47,040	$52,960	$5,920
26-60 - Allowance -Cell Phone	$30,243	$31,050	$35,120	$32,901	$34,585	$1,684
ALLOWANCES TOTAL	**$436,527**	**$455,411**	**$506,198**	**$475,749**	**$575,733**	**$99,984**
Payroll Gasb 68 Adjustmnt						
28-10 - Pension Contribution	-$4,406,562	-$247,047	–	$0	$0	$0
28-20 - Pension Expense	$10,614,837	$405,017	–	$0	$0	$0
PAYROLL GASB 68 ADJUSTMNT TOTAL	**$6,208,275**	**$157,970**	**–**	**$0**	**$0**	**$0**
PERSONAL SERVICES TOTAL	**$120,143,863**	**$137,950,230**	**$149,605,211**	**$144,187,112**	**$157,270,370**	**$13,083,258**
Operating Expenses						
Professional Services						
31-10 - Engineering	$104,097	$3,130	$47,076	$125,000	$70,000	-$55,000
31-20 - Prosecution	$17,800	$23,263	$26,650	$25,000	$25,000	$0
31-30 - Special Legal	$178,386	$237,555	$217,810	$420,000	$334,645	-$85,355
31-40 - Management Consulting	$19,000	$0	–	$32,200	$32,200	$0
31-50 - Medical	$48,505	$51,816	$56,522	$102,970	$94,700	-$8,270
31-60 - Other Professional	$7,057,859	$7,321,866	$7,351,497	$8,012,055	$7,739,039	-$273,016
31-61 - Instructor Fees	–	–	$535,142	$0	$486,000	$486,000
31-90 - Cybersecurity	$158,578	$92,448	$49,907	$110,239	$110,239	$0
PROFESSIONAL SERVICES TOTAL	**$7,584,225**	**$7,730,078**	**$8,284,604**	**$8,827,464**	**$8,891,823**	**$64,359**
Accounting & Auditing						
32-10 - Accounting & Auditing	$120,946	$127,762	$136,784	$161,900	$149,946	-$11,954
ACCOUNTING & AUDITING TOTAL	**$120,946**	**$127,762**	**$136,784**	**$161,900**	**$149,946**	**-$11,954**

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Other Contractual Service						
34-21 - Jag Bso	–	–	$63,781	$0	$0	$0
34-10 - Police Services -Bso	$55,045,489	$54,703,409	$57,153,806	$57,501,618	$64,678,065	$7,176,447
34-20 - Police Svc Cops Grant	–	–	$25,340	$0	$34,553	$34,553
OTHER CONTRACTUAL SERVICE TOTAL	**$55,045,489**	**$54,703,409**	**$57,242,927**	**$57,501,618**	**$64,712,618**	**$7,211,000**
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	$10,363,550	$11,073,963	$11,844,895	$11,844,895	$12,866,051	$1,021,156
39-12 - Gen Fund Reimbursement	$822,728	$863,865	$915,697	$915,697	$969,724	$54,027
39-20 - Central Svcs Chgs	$1,723,522	$1,720,000	$2,123,943	$2,123,943	$2,081,608	-$42,335
39-30 - Central Stores Chgs	$808,877	$809,990	$839,309	$839,309	$864,488	$25,179
39-60 - Insur Svc Chgs -Health	$8,017,962	$10,227,736	$13,171,160	$13,171,160	$13,842,269	$671,109
39-65 - Insur Svc Chgs -Risk Mgmt	$5,998,762	$7,564,339	$8,149,189	$8,149,189	$8,449,215	$300,026
39-70 - Landscape Service Chgs	$550,322	$598,853	$647,748	$647,748	$647,748	$0
39-80 - Vehicle Service Chgs	$3,586,245	$4,142,851	$4,445,158	$4,445,158	$4,980,146	$534,988
39-90 - Information Tech Charges	$3,417,683	$3,885,683	$4,372,269	$4,372,269	$4,467,912	$95,643
39-91 - It Charges - Gasb 96	$107,376	–	–	$0	$0	$0
INTERGOVERNMENT OPER SVCS TOTAL	**$35,397,027**	**$40,887,280**	**$46,509,368**	**$46,509,368**	**$49,169,161**	**$2,659,793**
Travel Education Member						
40-10 - Travel Education Member	$537,108	$591,845	$600,949	$791,338	$557,720	-$233,618
TRAVEL EDUCATION MEMBER TOTAL	**$537,108**	**$591,845**	**$600,949**	**$791,338**	**$557,720**	**-$233,618**
Communications & Freight						
41-10 - Other Communications	$5,464	$7,083	$8,964	$3,400	$3,400	$0
41-20 - Postage	$215,121	$239,287	$241,344	$245,930	$240,880	-$5,050
COMMUNICATIONS & FREIGHT TOTAL	**$220,585**	**$246,370**	**$250,308**	**$249,330**	**$244,280**	**-$5,050**
Utility Services						
43-10 - Communication Svc/Phone	$391,755	$302,560	$296,351	$369,180	$358,229	-$10,951
43-20 - Gas	$43,326	$31,282	$33,462	$24,609	$24,609	$0
43-30 - Electric	$5,750,569	$6,276,401	$6,581,777	$6,533,791	$7,363,201	$829,410
43-40 - Water And Wastewater	$3,679,375	$4,194,165	$4,132,430	$4,354,000	$4,701,320	$347,320
43-50 - Disposal Charges	$17,804,932	$19,460,576	$20,729,841	$20,389,913	$22,146,927	$1,757,014
43-55 - Hazardous Waste Charges	$83,668	$117,984	$87,832	$125,000	$125,000	$0
43-58 - Disp Charges Oes	$1,662,076	$551,138	$441,730	$710,000	$783,584	$73,584
UTILITY SERVICES TOTAL	**$29,415,701**	**$30,934,107**	**$32,303,424**	**$32,506,493**	**$35,502,870**	**$2,996,377**
Rentals & Leases						
44-10 - Rentals & Leases	$582,997	$487,803	$526,685	$1,803,440	$1,395,532	-$407,908
44-20 - Faa Land Rent	$724,065	$745,238	$803,829	$761,467	$823,815	$62,348
44-30 - Land Rent	$1,388,766	$1,266,949	$1,441,818	$2,167,011	$2,177,096	$10,085
44-35 - Leased Assets Gsb 87	$24,194	$65,274	$1,062,276	$0	$470,676	$470,676
RENTALS & LEASES TOTAL	**$2,720,022**	**$2,565,264**	**$3,834,608**	**$4,731,918**	**$4,867,119**	**$135,201**
Insurance						
45-07 - Premiums - Employee Assis	$16,830	$16,830	$16,830	$25,000	$25,000	$0
45-08 - Dental Insurance Premiums	$494,246	$502,373	$457,048	$566,891	$530,000	-$36,891
45-10 - Health Insur Premiums Hmo	$4,963,353	$5,052,281	$4,943,751	$5,350,000	$5,400,000	$50,000
45-11 - Health Insur Premiums Ppo	$9,090,278	$9,885,142	$10,228,054	$9,900,000	$10,500,000	$600,000
45-25 - Special Services	$138,217	$146,224	$144,231	$192,000	$192,000	$0
45-55 - Ambulance Special Service	$348,183	$335,661	$360,781	$374,000	$366,000	-$8,000
45-57 - Medicaid Program Igt	$542,019	$777,660	$799,537	$850,000	$850,000	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
45-60 - Motor Vehicle Claims	$182,537	$140,853	$168,411	$155,000	$155,000	$0
45-65 - Property Damage Claims	$176,978	$502,871	$206,268	$306,400	$306,400	$0
45-70 - General Liability Claims	$783,538	$703,559	$671,332	$800,000	$800,000	$0
45-75 - Unemployment Compensation	$4,011	-$22,578	$8,289	$20,000	$20,000	$0
45-80 - Workers Compensation	$2,266,858	$2,661,518	$1,387,088	$2,300,000	$2,600,000	$300,000
45-85 - Other Insurance Premiums	$1,933,938	$2,189,744	$2,193,213	$2,271,000	$2,300,000	$29,000
45-90 - Claims Adjustments	$564,000	-$642,000	–	$0	$0	$0
45-95 - Insurance Opeb	$69,834	$105,689	–	$10,000	$10,000	$0
INSURANCE TOTAL	**$21,574,818**	**$22,355,827**	**$21,584,832**	**$23,120,291**	**$24,054,400**	**$934,109**
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	$3,498,641	$3,592,224	$3,944,049	$4,124,336	$3,739,916	-$384,420
46-11 - Water Conservation	–	–	$17,589	$0	$0	$0
46-20 - Outside Maintenance	$1,456,816	$842,204	$811,656	$861,000	$861,000	$0
46-30 - Machinery & Equipment	$1,091,281	$1,186,871	$1,062,154	$1,079,788	$1,266,111	$186,323
46-40 - Maintenance Contracts	$1,661,907	$2,145,903	$2,546,800	$3,027,697	$2,652,305	-$375,392
46-41 - Street Lighting	–	$21,257	$191,413	$240,000	$240,000	$0
46-50 - Special Services	$2,369,328	$1,827,726	$1,638,435	$1,895,689	$1,885,382	-$10,307
46-60 - Demolition Services	$10,891	$5,671	$59,573	$17,162	$30,000	$12,838
46-65 - Service Installations	–	$167,789	$374,404	$270,000	$270,000	$0
46-70 - Facility Maintenance	$2,242,960	$3,002,263	$2,798,783	$2,967,141	$3,068,633	$101,492
46-75 - Bldg Maint Bso Public Saf	$78,697	$95,127	$63,473	$65,000	$65,000	$0
46-80 - Reuse Water Meters	$4,160	–	–	$0	$0	$0
46-91 - Emergency Action Bldg Dep	–	–	–	$10,000	$10,000	$0
REPAIR & MAINTENANCE TOTAL	**$12,414,680**	**$12,887,034**	**$13,508,328**	**$14,557,813**	**$14,088,347**	**-$469,466**
Promotional Activities						
48-10 - Advertising	$419,429	$391,011	$478,067	$510,360	$572,260	$61,900
48-30 - Holiday Party	$42,079	$33,296	$11,817	$55,000	$0	-$55,000
48-40 - Volunteers Luncheon	$2,940	–	–	$6,000	$6,000	$0
48-50 - Marketing Special Events	$186,098	$174,515	$188,088	$165,500	$168,500	$3,000
48-60 - Art In Public Places	–	–	–	$212,180	$218,545	$6,365
PROMOTIONAL ACTIVITIES TOTAL	**$650,545**	**$598,822**	**$677,971**	**$949,040**	**$965,305**	**$16,265**
Other Current Charges						
49-10 - Inventory Over/Short	$41,591	$620,300	$14,723	$500	$500	$0
49-20 - Bad Debts	-$148,897	$45,264	–	$0	$0	$0
49-30 - Taxes	$0	$136,117	$138,366	$147,575	$317,967	$170,392
49-50 - Credit Card Bank Fees	$1,080,526	$1,113,523	$1,270,887	$1,137,671	$1,171,334	$33,663
OTHER CURRENT CHARGES TOTAL	**$973,221**	**$1,915,204**	**$1,423,976**	**$1,285,746**	**$1,489,801**	**$204,055**
Office Supplies						
51-10 - Office Supplies	$243,464	$279,747	$247,509	$334,458	$302,937	-$31,521
OFFICE SUPPLIES TOTAL	**$243,464**	**$279,747**	**$247,509**	**$334,458**	**$302,937**	**-$31,521**
Operating Supplies						
52-23 - Cogs-markers	–	–	$114,130	$0	$0	$0
52-24 - Cogs-vault	–	–	$35,430	$0	$0	$0
52-05 - Chemicals/Horticultural	$2,263,556	$2,545,256	$2,914,862	$2,454,275	$2,915,875	$461,600
52-10 - Fuel	$1,128,027	$1,047,798	$963,034	$1,135,000	$1,135,000	$0
52-15 - Small Tools Minor Equip	$434,031	$843,117	$1,035,544	$491,574	$560,014	$68,440
52-16 - Service Installations	$229,764	–	–	$0	$0	$0
52-20 - Special Supplies	$1,483,953	$2,193,854	$1,462,999	$1,789,969	$1,872,403	$82,434
52-22 - Data Backups	$54,254	$15,275	$70,033	$101,409	$20,711	-$80,698

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
52-25 - Software Purchases	$801,497	$831,971	$1,278,019	$1,450,539	$1,396,810	-$53,729
52-30 - Holiday Decorations	$70,776	$90,983	$99,995	$100,000	$100,000	$0
52-35 - Auto Parts	-$331	$707,972	$802,016	$809,500	$809,500	$0
52-50 - Clothing	$288,240	$302,144	$494,434	$491,562	$358,882	-$132,680
52-51 - Fd Bunker Gear	$88,686	$444,479	$336,911	$289,400	$263,000	-$26,400
52-52 - Ems Pharmaceutical Supply	$67,968	$74,219	$64,921	$115,552	$100,000	-$15,552
52-55 - Cleaning	$293,714	$525,722	$506,617	$414,586	$516,213	$101,627
OPERATING SUPPLIES TOTAL	**$7,204,134**	**$9,622,789**	**$10,178,945**	**$9,643,366**	**$10,048,408**	**$405,042**
Public/Subscript/Membersh						
54-10 - Publications	$58,504	$93,990	$120,223	$126,383	$121,763	-$4,620
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	**$58,504**	**$93,990**	**$120,223**	**$126,383**	**$121,763**	**-$4,620**
Recreation Supplies						
55-10 - Recreation Supplies	$104,561	$106,042	$105,413	$117,900	$117,900	$0
55-20 - Aquatic Programs	$16,749	$27,400	$21,168	$33,200	$33,200	$0
55-30 - Rec Center Programs	$346,926	$307,564	$343,043	$364,000	$364,000	$0
55-40 - Athletic & Other Programs	$312,083	$320,474	$333,784	$326,046	$326,046	$0
55-70 - Recreation Football/Cheer	$155,597	$246,564	$233,503	$200,000	$200,000	$0
55-75 - Recreation Camp Programs	$26,964	$32,238	$26,590	$31,000	$31,000	$0
55-80 - Rec Cultural Arts Program	$629,420	$608,480	$719,496	$599,895	$642,695	$42,800
RECREATION SUPPLIES TOTAL	**$1,592,301**	**$1,648,763**	**$1,782,998**	**$1,672,041**	**$1,714,841**	**$42,800**
Depreciation						
59-10 - Depreciation	$12,372,037	$11,564,310	$11,751,995	$0	$0	$0
59-20 - Amortization Expense	$115,426	$15,333	$184,000	$0	$0	$0
59-21 - Bond Premium/discount	–	$108,740	-$77,072	$0	$0	$0
59-31 - Gasb 87 Leases	–	$3,343	–	$0	$0	$0
59-32 - Sbita - Gasb 96	$137,657	$137,655	–	$0	$0	$0
DEPRECIATION TOTAL	**$12,625,120**	**$11,829,381**	**$11,858,923**	**$0**	**$0**	**$0**
OPERATING EXPENSES TOTAL	**$188,377,891**	**$199,017,670**	**$210,546,678**	**$202,968,567**	**$216,881,339**	**$13,912,772**
Capital						
Buildings						
62-00 - Buildings	–	$138,022	$129,894	$245,000	$177,000	-$68,000
BUILDINGS TOTAL	**–**	**$138,022**	**$129,894**	**$245,000**	**$177,000**	**-$68,000**
Improve Other Than Bldgs						
63-00 - Improve Other Than Bldgs	$42,585	$0	–	$0	$0	$0
IMPROVE OTHER THAN BLDGS TOTAL	**$42,585**	**$0**	**–**	**$0**	**$0**	**$0**
Land Acquisition						
61-00 - Land Acquisition	$0	$80,908	$85,544	$200,000	$200,000	$0
LAND ACQUISITION TOTAL	**$0**	**$80,908**	**$85,544**	**$200,000**	**$200,000**	**$0**
Machinery & Equipment						
64-05 - Motor Vehicles	$991,934	$1,778,948	$2,676,976	$2,378,502	$717,574	-$1,660,928
64-10 - Heavy Machinery & Equip	$374,611	$1,373,111	$1,675,134	$1,101,461	$454,000	-$647,461
64-15 - Communications	$126,323	$62,338	$18,681	$300,000	$370,000	$70,000
64-20 - Computer	$80,946	$50,190	$64,006	$118,391	$60,000	-$58,391
64-30 - Furniture & Fixtures	$18,411	$79,745	$53,173	$100,000	$0	-$100,000
64-35 - Office	$19,775	–	$45,152	$0	$0	$0
64-40 - Light	$242,004	$323,599	$325,163	$547,540	$1,063,770	$516,230
64-45 - Rescue	–	$12,776	-$1,857	$0	$0	$0
64-65 - Service Installations	$0	$0	$6,308	$0	$0	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
MACHINERY & EQUIPMENT TOTAL	**$1,854,004**	**$3,680,708**	**$4,862,735**	**$4,545,894**	**$2,665,344**	**-$1,880,550**
Capital Projects						
65-01 - Program Admin/Design	$100	–	$8,435	$0	$105,000	$105,000
65-02 - City Fees	$1,800,042	$2,075,224	$241,343	$0	$0	$0
65-03 - Outside Consulting/Design	$2,422,139	$3,995,488	$9,906,146	$630,000	$664,000	$34,000
65-04 - Other Professional Fees	$0	$325,677	$0	$0	$0	$0
65-05 - Permit Fees	$23,520	$10,460	$25,000	$10,000	$0	-$10,000
65-11 - Equipment	$620,741	$1,308,050	$12,081,033	$19,310,000	$1,700,000	-$17,610,000
65-12 - Construction	$48,127,716	$35,618,060	$29,720,560	$52,190,092	$11,021,000	-$41,169,092
65-14 - Capital Outlay Public Art	–	–	$23,753	$0	$0	$0
65-18 - Ut/Pw In-House Labor	$47,200	$28,450	–	$0	$0	$0
65-20 - Project Contingency Budg	$3,000	–	$0	$0	$0	$0
68-02 - Captl Leased Assts GASB 87	$514,080	$195,088	–	$0	$0	$0
68-11 - Swr Pump St 1,16,38 97673	–	$9,200,000	–	$0	$0	$0
69-99 - Additions To Bal Sheet	–	-$32,779,556	-$3,620,579	$0	$0	$0
CAPITAL PROJECTS TOTAL	**$53,558,538**	**$19,976,940**	**$48,385,690**	**$72,140,092**	**$13,490,000**	**-$58,650,092**
CAPITAL TOTAL	**$55,455,127**	**$23,876,578**	**$53,463,863**	**$77,130,986**	**$16,532,344**	**-$60,598,642**
Debt Service						
Debt Principal	$6,617,802	$7,193,276	$8,000,152	$15,612,739	$12,516,347	-$3,096,392
Interest Expense	$8,614,077	$8,587,443	$11,356,095	$8,090,140	$12,131,685	$4,041,545
Other Debt Service Costs	$3,482	$194,523	$607,160	$0	$0	$0
DEBT SERVICE TOTAL	**$15,235,361**	**$15,975,241**	**$19,963,407**	**$23,702,879**	**$24,648,032**	**$945,153**
Grant in Aid						
Aids To Private Organizat	$8,927,640	$10,203,913	$11,497,962	$11,622,716	$13,783,476	$2,160,760
Other Grants And Aids	$1,032,199	$916,996	$1,288,025	$852,991	$840,623	-$12,368
Other Grants and Aids	$1,900,685	$51,471	$14,470	$0	$0	$0
GRANT IN AID TOTAL	**$11,860,525**	**$11,172,380**	**$12,800,457**	**$12,475,707**	**$14,624,099**	**$2,148,392**
Other Expenses						
Interfund Transfers	$30,123,984	$57,455,187	$123,922,270	$27,793,801	$22,762,495	-$5,031,306
Loss On Fixed Asset Disp	$44,863	$387,308	–	$0	$0	$0
Nonoperating Expenditures	$0	$0	$0	$8,885,420	$9,766,659	$881,239
OTHER EXPENSES TOTAL	**$30,168,847**	**$57,842,495**	**$123,922,270**	**$36,679,221**	**$32,529,154**	**-$4,150,067**
EXPENDITURES TOTAL	**$421,241,613**	**$445,834,595**	**$570,301,886**	**$497,144,472**	**$462,485,338**	**-$34,659,134**

001 - General Fund

001 - General Fund Revenues and Expenditures

Fund 001 - General Fund Rev.& Exp. Summary Detail

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Taxes						
001-0000-311-311.10-00 - Current Property Taxes	$89,639,761	$99,872,965	$110,073,680	$108,800,097	$118,690,958	$9,890,861
001-0000-311-311.20-00 - Tax Discounts	-$3,167,592	-$3,530,087	-$3,867,978	-$3,808,003	-$4,154,184	-$346,181
001-0000-311-311.50-00 - Delinquent Property Taxes	-$16,318	$45,648	$49,576	$300,000	$300,000	$0
001-0000-311-311.70-00 - Tax Penalties	$165,053	$224,363	$99,292	$165,000	$165,000	$0
001-0000-312-312.40-00 - Local Option Gas Tax	$1,158,421	$1,109,333	$918,580	$1,100,000	$1,100,000	$0
001-0000-314-314.10-00 - Electric Utility Tax	$10,926,489	$11,010,234	$10,502,221	$9,600,000	$10,400,000	$800,000
001-0000-314-314.30-00 - Water Utility Tax	$1,804,416	$1,862,275	$2,093,623	$1,700,000	$1,800,000	$100,000
001-0000-314-314.40-00 - Gas Utility Tax	$329,481	$343,979	$366,407	$265,000	$300,000	$35,000
001-0000-315-315.10-00 - Communications Svc Tax	$4,217,196	$4,248,699	$3,612,205	$4,000,000	$4,100,000	$100,000
001-0000-316-316.10-00 - Business Tax Receipts	$2,454,839	$1,463,012	$1,925,155	$2,200,000	$2,200,000	$0
001-0000-316-316.30-00 - Business Tax Penalty	$101,996	$128,075	$127,160	$70,000	$80,000	$10,000
001-0000-316-316.50-00 - Business Tax Transfer Fee	$2,637	$1,723	$2,108	$1,500	$1,500	$0
001-0000-316-316.60-00 - Building Contractor Reg	–	–	$185	$0	$0	$0
TAXES TOTAL	**$107,616,379**	**$116,780,220**	**$125,902,214**	**$124,393,594**	**$134,983,274**	**$10,589,680**
Licenses And Permits						
001-0000-321-321.10-00 - Business Tax Receipts	-$1,548	$0	–	$0	$0	$0
001-0000-323-323.10-00 - Electric Franchise Tax	$10,811,157	$10,798,616	$8,429,840	$10,500,000	$10,700,000	$200,000
001-0000-323-323.40-00 - Gas Franchise Tax	$409,846	$290,605	$363,502	$103,000	$150,000	$47,000
001-0000-325-325.17-00 - Spec Assms Fire Fee	$25,987,368	$30,283,327	$30,519,364	$30,531,400	$33,992,334	$3,460,934
001-0000-325-325.18-00 - Tax Discount Fire Fee	-$915,861	-$1,057,744	-$1,066,004	-$1,526,570	-$1,699,617	-$173,047
001-0000-325-325.20-00 - Delinq-Spec Assms Fire Fe	$3,707	$3,976	$3,373	$520,000	$520,000	$0
001-0000-325-325.21-00 - Tax Penalties-Fire Fees	$25,410	$33,273	$26,367	$20,000	$26,637	$6,637
001-0000-329-329.20-00 - Fire Constr Plan Review	$31,075	$38,310	$27,875	$30,000	$34,155	$4,155
001-0000-329-329.20-10 - Sea Ranch Lake	–	–	–	$500	$500	$0
001-0000-329-329.20-11 - Lauderdale By The Sea	–	–	–	$15,000	$15,000	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
001-0000-329-329.25-00 - Fire Pl Review Sea Ranch	–	$100	–	$0	$0	$0
001-0000-329-329.40-00 - Fire User Permits	$2,575	$1,420	$2,710	$1,000	$1,210	$210
001-0000-329-329.60-00 - Telecomm Tower Registrati	$17,114	$49,020	$33,954	$35,000	$35,000	$0
LICENSES AND PERMITS TOTAL	**$36,370,842**	**$40,440,904**	**$38,340,980**	**$40,229,330**	**$43,775,219**	**$3,545,889**
Intergovernmental Revenue						
001-0000-331-331.71-10 - Culture/recreation	–	$0	$24,752	$0	$0	$0
001-0000-332-332.10-01 - State Fiscal Recovery	$72,828	–	–	$0	$0	$0
001-0000-334-334.10-83 - Hurricane Nicole	–	–	$5,869	$0	$0	$0
001-0000-334-334.10-85 - Fla Hurr Ian 2022	–	–	$19,340	$0	$0	$0
001-0000-334-334.10-86 - Hurricane Milton	–	–	$272,602	$0	$0	$0
001-0000-334-334.10-87 - Hurricane Debby	–	–	$28,128	$0	$0	$0
001-0000-334-334.21-01 - Mutual Aid	$32,056	$76,770	$144,962	$0	$0	$0
001-0000-334-334.29-10 - Firefighters	–	$1,815,297	$2,239,047	$0	$1,815,297	$1,815,297
001-0000-334-334.29-11 - Police	–	$1,759,458	$1,969,593	$0	$1,759,459	$1,759,459
001-0000-334-334.70-45 - Cultural Arts Grant Genl	$150,000	$105,172	–	$0	$0	$0
001-0000-334-334.95-01 - Lighting & Maintenance	$250,239	$282,339	$290,794	$240,000	$448,000	$208,000
001-0000-335-335.12-00 - State Revenue Sharing	$5,188,229	$5,048,847	$5,054,712	$4,700,000	$4,900,000	$200,000
001-0000-335-335.14-00 - Mobile Home Licenses	$27,973	$29,742	$28,102	$28,500	$28,500	$0
001-0000-335-335.15-00 - Alcoholic Beverages Lic	$84,257	$86,711	$93,710	$75,000	$75,000	$0
001-0000-335-335.16-00 - Pari-Mutuel Revenue Share	$2,167,429	$2,192,809	$2,011,970	$2,200,000	$2,200,000	$0
001-0000-335-335.18-00 - Half Cent Sales Tax	$9,474,577	$8,996,658	$7,393,108	$9,230,000	$9,230,000	$0
001-0000-337-337.70-00 - Culture/Recreation Grants	$3,500	$53,929	$86,946	$0	$0	$0
001-0000-338-338.10-00 - County Occupational Lic	$106,971	$133,897	$39,995	$75,000	$75,000	$0
001-0000-338-338.60-00 - Village Of Sea Ranch Lake	$186,302	$0	–	$205,398	$0	-$205,398
001-0000-338-338.60-10 - Village Of Sea Ranch Lake	–	$123,170	$141,085	$0	$145,318	$145,318
001-0000-338-338.60-11 - Lauderdale By The Sea	–	$728,697	$753,375	$753,375	$1,580,100	$826,725
001-0000-338-338.90-00 - Brwd Cty Sro Reimburse	$1,703,080	$1,813,644	$1,855,171	$1,816,920	$1,907,766	$90,846
INTERGOVERNMENTAL REVENUE TOTAL	**$19,447,442**	**$23,247,140**	**$22,453,262**	**$19,324,193**	**$24,164,440**	**$4,840,247**
Charges For Services						
001-0000-341-341.05-00 - Zoning Fees	$563,727	$333,438	$3,358,766	$4,450,000	$4,450,000	$0
001-0000-341-341.10-00 - Zoning Board Appeal Fees	$23,785	$11,300	$30,360	$20,000	$30,000	$10,000
001-0000-341-341.11-00 - Zoning -Tree Fees	$32,038	$48,819	$41,499	$30,000	$25,800	-$4,200
001-0000-341-341.25-00 - City Clerk Fees	$30,514	$41,464	$42,356	$10,000	$10,000	$0
001-0000-341-341.26-00 - City Clerk Lobby Reg Fee	$5,600	$3,900	$3,475	$6,000	$6,000	$0
001-0000-341-341.35-00 - Lien Research Fees	$427,680	$393,140	$376,420	$400,000	$400,000	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
001-0000-341-341.40-00 - Sales Tax Commission	$360	$360	$360	$360	$360	$0
001-0000-341-341.45-00 - Engineering Service Fees	$748,687	$1,037,303	$904,690	$600,000	$750,000	$150,000
001-0000-341-341.50-00 - Land Use Plan Fees	–	$8,230	–	$7,000	$7,000	$0
001-0000-341-341.65-00 - Traffic Review Fees	$9,705	$5,000	$16,083	$7,000	$7,000	$0
001-0000-341-341.85-00 - Outdoor Billboard Adv Fee	$32,930	$33,918	$64,935	$63,000	$63,000	$0
001-0000-341-341.90-00 - Foreclosure Registr Fee	$8,725	$9,050	$10,650	$8,500	$8,500	$0
001-0000-341-341.95-00 - Short Term Rental Fee	$226,775	$198,600	$211,400	$135,000	$175,000	$40,000
001-0000-342-342.10-00 - Wrecker Towing Fees	$156,474	$150,804	$134,566	$140,000	$150,000	$10,000
001-0000-342-342.20-00 - Fire Annual Inspection	$513,950	$299,269	$140,587	$700,000	$406,609	-$293,391
001-0000-342-342.20-10 - Sea Ranch Lake	–	–	–	$5,000	$5,000	$0
001-0000-342-342.20-11 - Lauderdale By The Sea	–	–	$175,742	$70,000	$166,529	$96,529
001-0000-342-342.25-00 - Fire Academy Program Tuition	$25,485	$31,320	$56,445	$298,500	$160,000	-$138,500
001-0000-342-342.50-00 - Periodic INSPection Fees	$21,135	$30,540	$10,603	$24,000	$27,270	$3,270
001-0000-342-342.50-13 - Lighthouse Point	–	$33,700	$25,845	$0	$6,625	$6,625
001-0000-343-343.81-00 - Cemetery Service Charges	$99,922	$121,549	$127,421	$120,000	$135,000	$15,000
001-0000-343-343.82-00 - Cemetery Marker Sales	$75,875	$63,430	$64,801	$70,000	$90,000	$20,000
001-0000-343-343.83-00 - Cemetary Vault Sales	$37,857	$33,850	$34,934	$30,000	$50,000	$20,000
001-0000-347-347.09-00 - Rec Progrms Activity Fee	$198,418	$173,302	$116,626	$100,000	$175,000	$75,000
001-0000-347-347.10-00 - Amphitheatre Fees	$57,549	$55,500	$90,500	$30,000	$40,000	$10,000
001-0000-347-347.11-00 - Athl Field Rent Prep Fee	$65,312	$76,893	$106,800	$60,000	$60,000	$0
001-0000-347-347.12-00 - Recreation Center Fees	$154,489	$142,608	$153,904	$137,000	$140,000	$3,000
001-0000-347-347.13-00 - Recr Personnel Ot Reimbs	$42,613	$52,574	$63,041	$30,000	$35,000	$5,000
001-0000-347-347.14-00 - Athletic Program Youth Sp	$85,007	$88,363	$97,143	$55,000	$65,000	$10,000
001-0000-347-347.15-00 - Athletic Adult Sports	$14,400	$6,900	$15,100	$15,000	$10,000	-$5,000
001-0000-347-347.16-00 - Park Pavilion Rent Fees	$86,714	$92,597	$96,045	$60,000	$60,000	$0
001-0000-347-347.21-00 - Recreation Camp Fees	$53,467	$52,123	$84,584	$50,000	$50,000	$0
001-0000-347-347.22-00 - Rec Special Event Fees	$4,063	$18,365	$25,805	$4,000	$10,000	$6,000
001-0000-347-347.23-00 - Rec Transportation Fees	$52	–	$240	$0	$0	$0
001-0000-347-347.24-00 - Rec Park Concessions	–	$140	$2,558	$0	$500	$500
001-0000-347-347.24-11 - Ice Machine Sales-alsdorf	–	–	$8,461	$0	$0	$0
001-0000-347-347.30-00 - Aquatics Rental Fees	$51,302	$71,698	$77,089	$55,000	$75,000	$20,000
001-0000-347-347.31-00 - Aquatics Admissions Fees	$31,651	$32,137	$32,159	$23,000	$30,000	$7,000

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
001-0000-347-347.32-00 - Aquatics Program Fees	$51,912	$48,391	$58,258	$35,000	$25,000	-$10,000
001-0000-347-347.33-00 - Aquatics Memberships	$42,928	$40,325	$42,736	$30,000	$33,000	$3,000
001-0000-347-347.34-00 - Aquatics Swim Central	$29,766	$41,684	$42,904	$25,000	$25,000	$0
001-0000-347-347.35-00 - Contract Aquatics 30	$2,798	$6,741	$38	$0	$22,400	$22,400
001-0000-347-347.35-11 - Aerobic Class	–	–	$18,204	$0	$0	$0
001-0000-347-347.37-00 - Contract Recreation 30	$55,182	$64,713	$31,346	$55,000	$55,000	$0
001-0000-347-347.37-11 - Contract Recreation 70%	–	–	$166,384	$0	$0	$0
001-0000-347-347.40-00 - Tennis Center Fees	$44,933	$45,587	$60,068	$40,000	$40,000	$0
001-0000-347-347.42-00 - Tennis Memberships	$74,641	$71,118	$82,757	$73,000	$73,000	$0
001-0000-347-347.44-00 - Tennis Contract Fees	$121,542	$128,151	$526	$80,000	$427,000	$347,000
001-0000-347-347.44-10 - Tennis Lesson City	–	–	$141,917	$0	$0	$0
001-0000-347-347.44-11 - Tennis Lesson	–	–	$383,642	$0	$0	$0
001-0000-347-347.44-20 - Tennis Merchandise City	–	–	$744	$0	$0	$0
001-0000-347-347.44-21 - Tennis Merchandise	–	–	$7,067	$0	$0	$0
001-0000-347-347.80-00 - Golf Greens Fees	$1,033,881	$1,168,996	$2,286,050	$1,300,000	$1,870,000	$570,000
001-0000-347-347.82-00 - Golf Playing Privileges	$292,626	$335,342	$598,251	$350,000	$610,000	$260,000
001-0000-347-347.84-00 - Golf Trail Fees	$51,475	$60,534	$61,924	$55,000	$65,000	$10,000
001-0000-347-347.88-00 - Golf Cart Fees	$1,266,125	$1,193,956	$2,017,337	$1,400,000	$1,500,000	$100,000
001-0000-347-347.90-00 - Caddy Cart Fees	$1,727	$1,615	$2,217	$3,500	$3,500	$0
001-0000-347-347.92-00 - Combo Play/Tourn Fees	$109,138	$69,457	$60,857	$68,000	$70,000	$2,000
001-0000-347-347.94-00 - Golf Locker Fees	$275	$75	$50	$250	$250	$0
001-0000-347-347.96-00 - Driving Range Fees	$178,502	$243,540	$398,154	$225,000	$310,000	$85,000
001-0000-348-348.05-00 - Cultural Arts Program	$45,900	$47,689	$44,033	$20,000	$30,000	$10,000
001-0000-348-348.10-00 - Amphitheater Cultural Art	–	$1,615	–	$0	$0	$0
001-0000-348-348.13-00 - Culturl Art Personnel Fee	$126	$2,300	$2,275	$0	$1,000	$1,000
001-0000-348-348.14-00 - Cultural Arts Ticket Sale	$56,276	$50,091	$100,321	$20,000	$50,000	$30,000
001-0000-348-348.16-00 - Cultural Art Concession S	$36,245	$39,605	$46,937	$25,000	$30,000	$5,000
001-0000-348-348.17-00 - Shopify	–	–	$327	$0	$0	$0
001-0000-348-348.25-00 - Cultural Arts Center Fees	$50,610	$60,685	$43,471	$30,000	$35,000	$5,000
001-0000-348-348.26-00 - Cultural Arts Special 30	$2,258	$2,432	$934	$0	$2,000	$2,000
001-0000-348-348.26-11 - Artist Class Fees	–	–	$5,473	$0	$0	$0
001-0000-348-348.27-00 - Baca Art Event Sales	$1,539	$135	$2,324	$1,000	$1,000	$0
CHARGES FOR SERVICES TOTAL	**$7,436,666**	**$7,476,956**	**$13,509,516**	**$11,649,110**	**$13,158,343**	**$1,509,233**
Fines And Forfeitures						
001-0000-351-351.10-00 - Court Fines Broward Co	$354,527	$224,082	$189,976	$80,000	$100,000	$20,000

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
001-0000-354-354.10-00 - Code Enforcement Fines	$444,594	$603,875	$1,010,359	$450,000	$450,000	$0
001-0000-354-354.40-00 - Nuisance Abatement	$21,795	$26,258	$4,690	$30,000	$28,000	-$2,000
001-0000-354-354.50-00 - False Alarms	$75,538	$75,906	$75,953	$65,000	$71,000	$6,000
FINES AND FORFEITURES TOTAL	**$896,454**	**$930,121**	**$1,280,978**	**$625,000**	**$649,000**	**$24,000**
Miscellaneous Revenues						
001-0000-361-361.10-00 - Interest Earnings	$2,952,459	$2,943,541	$4,109,550	$1,100,000	$1,500,000	$400,000
001-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$510,531	$3,540,496	-$1,718,347	$0	$0	$0
001-0000-361-361.35-00 - Int Realized Gain(Loss)	-$608,488	-$529,883	-$34,285	$0	$0	$0
001-0000-361-361.40-00 - Int Earnings Tax Collect	$218,987	$311,669	$276,570	$6,000	$50,000	$44,000
001-0000-362-362.20-00 - Land Rent	$376,839	$373,944	$385,399	$376,263	$384,732	$8,469
001-0000-362-362.30-00 - Land Rent City Facilities	$694,368	$835,493	$847,011	$847,011	$857,096	$10,085
001-0000-362-362.40-00 - Riding Stables	$135,434	$126,401	$146,907	$120,000	$120,000	$0
001-0000-362-362.60-00 - Concessions & Royalties	$79,247	$91,712	$108,806	$75,000	$75,000	$0
001-0000-362-362.70-00 - Beach Concessions	$103,624	$86,747	$115,180	$100,000	$100,000	$0
001-0000-363-363.15-00 - Sp Assm Interim Fire Fee	$358,777	$263,428	$445,464	$250,000	$257,000	$7,000
001-0000-363-363.19-00 - Int On Delinq Spec Assess	$922	$2,856	$1,087	$4,000	$3,000	-$1,000
001-0000-364-364.10-00 - Cemetery Lot Sales	$411,884	$350,936	$400,982	$325,000	$270,000	-$55,000
001-0000-364-364.30-00 - Sale Of Fixed Assets	$182,490	–	$858,925	$120,000	$120,000	$0
001-0000-366-366.21-11 - Police Explorers	–	–	$2,500	$0	$0	$0
001-0000-366-366.21-12 - Core	–	–	$6,000	$0	$0	$0
001-0000-366-366.35-00 - Recreation Sp Purpose	–	$0	$120	$0	$0	$0
001-0000-366-366.39-00 - Cultural Affairs Donation	$18,700	$45,057	$47,500	$0	$0	$0
001-0000-366-366.45-00 - Other Donations	$2,674	$11,000	$6,000	$0	$0	$0
001-0000-366-366.46-00 - Neighbor Enhancement Cont	$10,000	$10,000	$10,000	$10,000	$10,000	$0
001-0000-367-367.10-00 - Alarm Permits	$113,027	$112,063	$108,915	$115,000	$108,028	-$6,972
001-0000-367-367.20-00 - Fire Constr Plan Review	$1,512,383	$2,095,980	$2,371,654	$1,100,000	$1,144,435	$44,435
001-0000-367-367.20-11 - Lauderdale By The Sea	–	$6,739	$88,014	$0	$44,164	$44,164
001-0000-367-367.30-00 - Hydrant Flow Test	$9,000	$7,000	$8,093	$7,500	$7,500	$0
001-0000-367-367.35-00 - Fire Prevention Tech Fee	$31,423	$41,754	$46,736	$20,000	$33,705	$13,705
001-0000-367-367.40-00 - Fire User Permits	$3,750	$4,350	$3,300	$5,000	$5,000	$0
001-0000-367-367.50-00 - Water Backflow Assembly	$10,599	$32,848	$37,783	$10,000	$22,000	$12,000
001-0000-369-369.08-00 - Fire Incentive Pay	$103,555	$106,649	$111,466	$100,000	$108,000	$8,000
001-0000-369-369.20-00 - Jury Duty & Witness Fees	$690	$840	$253	$0	$0	$0
001-0000-369-369.28-00 - Other Reimbursements	$3,311	$6,062	$2,926	$5,000	$5,000	$0
001-0000-369-369.72-00 - Overages & Shortages	-$3,477	-$6,946	-$868	$0	$0	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
001-0000-369-369.74-00 - Recreation Over/Short	$56	-$80	-$204	$0	$0	$0
001-0000-369-369.75-00 - Over/Short Cultural Affai	-$160	$0	–	$0	$0	$0
001-0000-369-369.88-00 - Lien & Title Fees	$420	$200	$20	$0	$0	$0
001-0000-369-369.92-00 - Other Revenues	$125,510	$180,865	$200,186	$124,390	$124,389	-$1
001-0000-369-369.96-00 - Empl Holiday Party Revenu	$6,940	$7,160	$5,475	$6,000	$0	-$6,000
MISCELLANEOUS REVENUES TOTAL	**$7,365,473**	**$11,058,881**	**$8,999,119**	**$4,826,164**	**$5,349,049**	**$522,885**
Other Sources						
001-0000-381-381.11-15 - Transfer From Fund 115	$525,000	$475,000	–	$0	$328,200	$328,200
001-0000-381-381.11-37 - Transfer From Fund 137	$2,568,838	–	–	$0	$0	$0
001-0000-381-381.11-70 - Transfer From Fund 170	–	–	$496	$0	$0	$0
001-0000-381-381.14-25 - Transfer From Fund 425	$257,631	$274,000	$290,440	$290,440	$312,223	$21,783
001-0000-384-384.20-01 - Leased Assets Gsb 87	$514,080	$194,237	–	$0	$0	$0
001-0000-387-387.40-00 - Landscape Service Fees	$550,322	$598,853	$647,748	$647,748	$647,748	$0
001-0000-387-387.50-00 - Administrative Service	$9,457,054	$11,073,963	$11,844,895	$11,844,895	$12,866,051	$1,021,156
001-0000-387-387.53-00 - Admin Fees Nw Cra	$1,207,871	$976,561	$474,321	$1,050,865	$1,084,801	$33,936
001-0000-387-387.54-00 - Admin Fees East Cra	$211,988	$295,177	$386,580	$515,514	$552,142	$36,628
001-0000-387-387.55-00 - Building Admin Charge	$1,729,224	$863,865	$915,697	$915,697	$969,724	$54,027
OTHER SOURCES TOTAL	**$17,022,008**	**$14,751,656**	**$14,560,177**	**$15,265,159**	**$16,760,889**	**$1,495,730**
Other Financing Sources						
001-0000-392-392.10-00 - Budgetary Fund Balance	–	–	–	$6,990,450	$4,731,000	-$2,259,450
OTHER FINANCING SOURCES TOTAL	**–**	**–**	**–**	**$6,990,450**	**$4,731,000**	**-$2,259,450**
REVENUES TOTAL	**$196,155,262**	**$214,685,878**	**$225,046,247**	**$223,303,000**	**$243,571,214**	**$20,268,214**
Expenditures						
Personal Services						
Exec Salaries						
11-10 - Elected/Appointed	$1,834,102	$1,886,682	$1,995,831	$1,949,900	$1,993,349	$43,449
11-20 - Executive	$2,721,099	$3,025,812	$3,234,732	$3,207,511	$3,068,402	-$139,109
EXEC SALARIES TOTAL	**$4,555,201**	**$4,912,495**	**$5,230,563**	**$5,157,411**	**$5,061,751**	**-$95,660**
Regular Salaries & Wages						
12-10 - Exempt	$7,972,803	$8,595,093	$9,129,418	$9,719,168	$9,639,686	-$79,482
12-22 - Non Exempt Fire	$9,928,887	$10,861,869	$11,424,548	$11,562,047	$12,317,485	$755,438
12-24 - Non Exempt General Emp	$12,865,977	$13,477,797	$13,982,400	$15,030,263	$15,318,924	$288,661
12-26 - Non Exempt Non Bargaining	$2,105,917	$2,176,397	$2,247,852	$2,241,506	$2,426,174	$184,668
12-30 - Assignment Differential	$2,163,970	$2,394,311	$2,414,936	$2,000,112	$2,290,495	$290,383
12-60 - Accrued Vacation/Sick Lve	–	$1,489	-$1,489	$0	$0	$0
REGULAR SALARIES & WAGES TOTAL	**$35,037,553**	**$37,506,956**	**$39,197,665**	**$40,553,096**	**$41,992,764**	**$1,439,668**
Other Salaries & Wages						
13-10 - Temporary & Part Time	$2,211,601	$2,365,020	$2,804,475	$2,778,269	$2,905,106	$126,837
13-20 - Drop Plan Vac/Sick Payout	$324,983	$447,727	$472,109	$185,294	$170,294	-$15,000
OTHER SALARIES & WAGES TOTAL	**$2,536,584**	**$2,812,747**	**$3,276,584**	**$2,963,563**	**$3,075,400**	**$111,837**

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Overtime						
14-10 - Overtime Regular	$2,680,445	$3,010,382	$3,244,937	$1,910,725	$1,926,175	$15,450
14-20 - Overtime Public Service	$1,792	$7,999	$3,350	$32,522	$32,522	$0
14-30 - Overtime Holiday	$20,457	$19,637	$20,232	$12,050	$12,050	$0
14-40 - Overtime Call-In	$73,705	$84,396	$79,065	$33,700	$38,700	$5,000
OVERTIME TOTAL	**$2,776,400**	**$3,122,414**	**$3,347,584**	**$1,988,997**	**$2,009,447**	**$20,450**
Special Pay						
15-10 - Stand By	$47,282	$48,270	$47,330	$34,500	$41,800	$7,300
15-30 - Fire Incentive	$48,883	$56,689	$61,269	$52,020	$58,300	$6,280
15-40 - Paid Vacation Term Empl	$207,634	$91,295	$185,032	$5,000	$5,000	$0
15-50 - Paid Sick Leave Term Empl	$299,912	$134,453	$331,447	$5,000	$5,000	$0
15-70 - Incentive Pay	$35,273	$34,746	$47,835	$57,175	$80,929	$23,754
15-80 - Fire Academy Instructor P	$7,395	$16,488	$46,415	$35,000	$35,000	$0
17-10 - Sick Lv Sellback	$129,764	$94,888	$79,038	$101,410	$103,309	$1,899
17-20 - Vacation Lv Sellback	$216,077	$74,963	$75,693	$127,031	$128,530	$1,499
SPECIAL PAY TOTAL	**$992,220**	**$551,791**	**$874,059**	**$417,136**	**$457,868**	**$40,732**
Fica Taxes						
21-00 - Fica Taxes	$3,367,343	$3,600,694	$3,818,174	$3,361,692	$3,448,130	$86,438
FICA TAXES TOTAL	**$3,367,343**	**$3,600,694**	**$3,818,174**	**$3,361,692**	**$3,448,130**	**$86,438**
Retirement Contributions						
22-10 - Genl Employees Retirement	$9,114,911	$9,735,055	$10,593,594	$10,593,594	$11,389,080	$795,486
22-15 - Appt/Elc Official Retirmt	$169,972	$185,463	$148,928	$153,315	$161,355	$8,040
22-20 - Police & Fire Retirement	$4,379,164	$14,064,371	$16,063,147	$16,063,147	$18,817,849	$2,754,702
22-21 - Premium Tax-fl	–	$3,574,755	$4,339,238	$0	$3,574,756	$3,574,756
RETIREMENT CONTRIBUTIONS TOTAL	**$13,664,047**	**$27,559,643**	**$31,144,907**	**$26,810,056**	**$33,943,040**	**$7,132,984**
Health Insurance						
23-10 - Fire Health Insur Trust	$776,967	$1,074,143	$1,194,695	$1,367,760	$1,587,451	$219,691
23-20 - Gen Empl Veba Trust	$617,763	$654,459	$687,444	$823,847	$850,934	$27,087
HEALTH INSURANCE TOTAL	**$1,394,730**	**$1,728,603**	**$1,882,140**	**$2,191,607**	**$2,438,385**	**$246,778**
Allowances	$265,161	$260,991	$265,865	$255,703	$280,543	$24,840
PERSONAL SERVICES TOTAL	**$64,589,240**	**$82,056,334**	**$89,037,541**	**$83,699,261**	**$92,707,328**	**$9,008,067**
Operating Expenses						
Professional Services						
31-10 - Engineering	–	$405	–	$1,000	$1,000	$0
31-20 - Prosecution	$17,800	$23,263	$26,650	$25,000	$25,000	$0
31-30 - Special Legal	$152,048	$209,555	$170,785	$227,000	$191,645	-$35,355
31-50 - Medical	$29,189	$34,495	$44,242	$58,140	$55,000	-$3,140
31-60 - Other Professional	$4,279,407	$4,289,213	$4,386,137	$4,656,206	$4,042,029	-$614,177
31-61 - Instructor Fees	–	–	$535,142	$0	$486,000	$486,000
PROFESSIONAL SERVICES TOTAL	**$4,478,443**	**$4,556,931**	**$5,162,956**	**$4,967,346**	**$4,800,674**	**-$166,672**
Accounting & Auditing						
32-10 - Accounting & Auditing	$79,046	$87,152	$95,682	$99,283	$100,203	$920
ACCOUNTING & AUDITING TOTAL	**$79,046**	**$87,152**	**$95,682**	**$99,283**	**$100,203**	**$920**
Other Contractual Service						
34-21 - Jag Bso	–	–	$63,781	$0	$0	$0
34-10 - Police Services -Bso	$55,045,489	$54,703,409	$57,153,806	$57,501,618	$64,678,065	$7,176,447
34-20 - Police Svc Cops Grant	–	–	$25,340	$0	$34,553	$34,553
OTHER CONTRACTUAL SERVICE TOTAL	**$55,045,489**	**$54,703,409**	**$57,242,927**	**$57,501,618**	**$64,712,618**	**$7,211,000**

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Intergovernment Oper Svcs						
39-20 - Central Svcs Chgs	$614,145	$612,889	$755,784	$755,784	$672,404	-$83,380
39-30 - Central Stores Chgs	$274,819	$275,197	$284,705	$284,705	$293,246	$8,541
39-60 - Insur Svc Chgs -Health	$4,294,146	$5,477,622	$7,046,951	$7,046,951	$7,406,013	$359,062
39-65 - Insur Svc Chgs -Risk Mgmt	$3,814,524	$4,873,026	$5,249,020	$5,249,020	$5,442,270	$193,250
39-80 - Vehicle Service Chgs	$1,710,901	$1,976,444	$2,120,667	$2,120,667	$2,375,894	$255,227
39-90 - Information Tech Charges	$1,407,485	$1,490,218	$1,675,497	$1,675,497	$1,712,146	$36,649
39-91 - It Charges - Gasb 96	$107,376	–	–	$0	$0	$0
INTERGOVERNMENT OPER SVCS TOTAL	**$12,223,396**	**$14,705,396**	**$17,132,624**	**$17,132,624**	**$17,901,973**	**$769,349**
Travel Education Member						
40-10 - Travel Education Member	$288,065	$339,023	$335,655	$463,985	$224,337	-$239,648
TRAVEL EDUCATION MEMBER TOTAL	**$288,065**	**$339,023**	**$335,655**	**$463,985**	**$224,337**	**-$239,648**
Communications & Freight						
41-10 - Other Communications	$3,206	$4,967	$6,701	$1,300	$1,300	$0
41-20 - Postage	$75,819	$89,934	$93,782	$79,670	$76,620	-$3,050
COMMUNICATIONS & FREIGHT TOTAL	**$79,025**	**$94,901**	**$100,483**	**$80,970**	**$77,920**	**-$3,050**
Utility Services						
43-10 - Communication Svc/Phone	$186,625	$125,284	$131,209	$161,010	$153,059	-$7,951
43-20 - Gas	$42,701	$29,501	$32,883	$23,809	$23,809	$0
43-30 - Electric	$3,659,122	$4,307,029	$4,615,064	$4,430,000	$5,178,000	$748,000
43-40 - Water And Wastewater	$3,558,069	$4,087,909	$4,014,184	$4,232,000	$4,571,320	$339,320
UTILITY SERVICES TOTAL	**$7,446,517**	**$8,549,722**	**$8,793,340**	**$8,846,819**	**$9,926,188**	**$1,079,369**
Rentals & Leases						
44-10 - Rentals & Leases	$520,556	$351,516	$353,166	$1,343,040	$933,714	-$409,326
44-20 - Faa Land Rent	$458,090	$479,263	$495,492	$495,492	$506,227	$10,735
44-35 - Leased Assets Gsb 87	$24,193	$62,212	$1,058,827	$0	$470,676	$470,676
RENTALS & LEASES TOTAL	**$1,002,840**	**$892,992**	**$1,907,485**	**$1,838,532**	**$1,910,617**	**$72,085**
Insurance						
45-55 - Ambulance Special Service	$33,747	$15,464	$13,274	$54,000	$46,000	-$8,000
INSURANCE TOTAL	**$33,747**	**$15,464**	**$13,274**	**$54,000**	**$46,000**	**-$8,000**
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	$2,461,334	$2,710,005	$2,994,702	$3,188,909	$2,822,989	-$365,920
46-20 - Outside Maintenance	$30,843	$12,181	$10,826	$11,000	$11,000	$0
46-30 - Machinery & Equipment	$178,996	$216,609	$278,606	$276,339	$279,632	$3,293
46-40 - Maintenance Contracts	$614,178	$662,041	$688,729	$963,079	$754,740	-$208,339
46-41 - Street Lighting	–	$21,257	$191,413	$240,000	$240,000	$0
46-50 - Special Services	$901,273	$532,996	$419,067	$667,481	$675,829	$8,348
46-70 - Facility Maintenance	$2,127,760	$2,841,227	$2,714,973	$2,767,141	$2,863,633	$96,492
46-75 - Bldg Maint Bso Public Saf	$78,697	$95,127	$63,473	$65,000	$65,000	$0
REPAIR & MAINTENANCE TOTAL	**$6,393,080**	**$7,091,443**	**$7,361,789**	**$8,178,949**	**$7,712,823**	**-$466,126**
Promotional Activities						
48-10 - Advertising	$400,530	$386,209	$470,930	$497,936	$556,136	$58,200
48-30 - Holiday Party	$42,079	$33,296	$11,817	$55,000	$0	-$55,000
48-40 - Volunteers Luncheon	$2,940	–	–	$6,000	$6,000	$0
48-50 - Marketing Special Events	$186,098	$173,443	$184,285	$163,000	$163,000	$0
PROMOTIONAL ACTIVITIES TOTAL	**$631,647**	**$592,949**	**$667,031**	**$721,936**	**$725,136**	**$3,200**
Other Current Charges						
49-20 - Bad Debts	$1,146	$1,498	–	$0	$0	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
49-30 - Taxes	$0	$136,117	$138,366	$145,000	$145,000	$0
49-50 - Credit Card Bank Fees	$187,568	$186,021	$287,832	$172,668	$273,793	$101,125
OTHER CURRENT CHARGES TOTAL	**$188,714**	**$323,636**	**$426,198**	**$317,668**	**$418,793**	**$101,125**
Office Supplies						
51-10 - Office Supplies	$102,473	$135,147	$107,004	$137,240	$129,059	-$8,181
OFFICE SUPPLIES TOTAL	**$102,473**	**$135,147**	**$107,004**	**$137,240**	**$129,059**	**-$8,181**
Operating Supplies						
52-23 - Cogs-markers	–	–	$114,130	$0	$0	$0
52-24 - Cogs-vault	–	–	$35,430	$0	$0	$0
52-05 - Chemicals/Horticultural	$314,400	$317,295	$276,071	$352,434	$352,434	$0
52-15 - Small Tools Minor Equip	$246,773	$622,279	$432,118	$314,626	$385,534	$70,908
52-20 - Special Supplies	$988,005	$1,061,178	$532,336	$843,890	$838,174	-$5,716
52-25 - Software Purchases	$352,285	$304,538	$458,805	$535,297	$584,993	$49,696
52-30 - Holiday Decorations	$70,776	$90,983	$99,995	$100,000	$100,000	$0
52-50 - Clothing	$149,228	$159,162	$274,607	$258,553	$183,598	-$74,955
52-51 - Fd Bunker Gear	$59,037	$255,213	$189,836	$153,100	$133,000	-$20,100
52-55 - Cleaning	$116,167	$225,251	$214,823	$199,081	$203,431	$4,350
OPERATING SUPPLIES TOTAL	**$2,296,670**	**$3,035,899**	**$2,628,152**	**$2,756,981**	**$2,781,164**	**$24,183**
Public/Subscript/Membersh						
54-10 - Publications	$46,919	$82,782	$117,329	$110,585	$102,875	-$7,710
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	**$46,919**	**$82,782**	**$117,329**	**$110,585**	**$102,875**	**-$7,710**
Recreation Supplies						
55-10 - Recreation Supplies	$104,561	$106,042	$105,413	$117,900	$117,900	$0
55-20 - Aquatic Programs	$16,749	$27,400	$21,168	$33,200	$33,200	$0
55-30 - Rec Center Programs	$346,926	$307,564	$343,043	$364,000	$364,000	$0
55-40 - Athletic & Other Programs	$312,083	$320,474	$333,784	$326,046	$326,046	$0
55-70 - Recreation Football/Cheer	$155,597	$246,564	$233,503	$200,000	$200,000	$0
55-75 - Recreation Camp Programs	$26,964	$32,238	$26,590	$31,000	$31,000	$0
55-80 - Rec Cultural Arts Program	$629,420	$608,480	$719,496	$599,895	$642,695	$42,800
RECREATION SUPPLIES TOTAL	**$1,592,301**	**$1,648,763**	**$1,782,998**	**$1,672,041**	**$1,714,841**	**$42,800**
OPERATING EXPENSES TOTAL	**$91,928,371**	**$96,855,607**	**$103,874,926**	**$104,880,577**	**$113,285,221**	**$8,404,644**
Capital						
Buildings						
62-00 - Buildings	–	$0	$0	$0	$177,000	$177,000
BUILDINGS TOTAL	**–**	**$0**	**$0**	**$0**	**$177,000**	**$177,000**
Improve Other Than Bldgs						
63-00 - Improve Other Than Bldgs	$42,585	$0	–	$0	$0	$0
IMPROVE OTHER THAN BLDGS TOTAL	**$42,585**	**$0**	**–**	**$0**	**$0**	**$0**
Land Acquisition						
61-00 - Land Acquisition	$0	$80,908	$85,544	$200,000	$200,000	$0
LAND ACQUISITION TOTAL	**$0**	**$80,908**	**$85,544**	**$200,000**	**$200,000**	**$0**
Machinery & Equipment						
64-05 - Motor Vehicles	$139,072	$14,968	$128,125	$0	$0	$0
64-10 - Heavy Machinery & Equip	$29,170	$7,853	$140,292	$0	$0	$0
64-15 - Communications	$5,074	$31,047	$0	$0	$0	$0
64-20 - Computer	$0	$6,034	$0	$0	$0	$0
64-30 - Furniture & Fixtures	$18,411	$79,745	$0	$0	$0	$0
64-40 - Light	$32,160	$108,215	$53,581	$0	$54,000	$54,000

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
64-45 - Rescue	–	$12,776	$0	$0	$0	$0
MACHINERY & EQUIPMENT TOTAL	**$223,888**	**$260,638**	**$321,998**	**$0**	**$54,000**	**$54,000**
Capital Projects						
68-02 - Captl Leased Assts GASB 87	$514,080	$195,088	–	$0	$0	$0
CAPITAL PROJECTS TOTAL	**$514,080**	**$195,088**	**–**	**$0**	**$0**	**$0**
CAPITAL TOTAL	**$780,553**	**$536,634**	**$407,542**	**$200,000**	**$431,000**	**$231,000**
Debt Service						
Debt Principal						
71-30 - Notes Payable	$287,176	–	–	$0	$0	$0
71-60 - Notes Payable -Fleet	$1,322,189	$1,071,266	$907,276	$1,707,278	$791,661	-$915,617
71-62 - Td Bank	$787,290	$1,321,152	$2,707,436	$1,830,043	$3,488,649	$1,658,606
71-63 - Truist Bank	$350,935	$657,929	$681,159	$681,159	$705,208	$24,049
71-80 - Notes Pay Capital Lease	$496,978	$552,670	–	$0	$0	$0
72-43 - Truist Bank	$30,285	$104,510	$81,281	$81,281	$57,232	-$24,049
DEBT PRINCIPAL TOTAL	**$3,274,852**	**$3,707,528**	**$4,377,152**	**$4,299,761**	**$5,042,750**	**$742,989**
Interest Expense						
72-10 - Interest Expense	$4,899	–	–	$0	$0	$0
72-40 - Int Exp N/P Fleet Vehicle	$52,270	$27,164	$11,914	$11,914	$636	-$11,278
72-42 - Td Bank	$38,617	$121,492	$294,453	$429,339	$655,746	$226,407
72-60 - Interest N/P Capital	$426,457	$421,342	–	$0	$0	$0
INTEREST EXPENSE TOTAL	**$522,242**	**$569,998**	**$306,367**	**$441,253**	**$656,382**	**$215,129**
Other Debt Service Costs						
73-10 - Fiscal Agent Fees	$71	–	–	$0	$0	$0
OTHER DEBT SERVICE COSTS TOTAL	**$71**	**–**	**–**	**$0**	**$0**	**$0**
DEBT SERVICE TOTAL	**$3,797,165**	**$4,277,526**	**$4,683,519**	**$4,741,014**	**$5,699,132**	**$958,118**
Grant in Aid						
Aids To Private Organizat	$8,876,427	$10,160,908	$11,452,324	$11,572,716	$13,733,476	$2,160,760
Other Grants And Aids	$124,683	$152,486	$143,094	$136,400	$151,400	$15,000
GRANT IN AID TOTAL	**$9,001,111**	**$10,313,394**	**$11,595,418**	**$11,709,116**	**$13,884,876**	**$2,175,760**
Other Expenses						
Interfund Transfers						
91-05 - Interfund Trans To 302	$5,763,730	$13,346,000	$14,423,739	$6,112,002	$4,795,462	-$1,316,540
91-23 - Interfund Trans To 140	$5,991,340	$9,442,772	$10,760,100	$10,760,100	$11,484,852	$724,752
INTERFUND TRANSFERS TOTAL	**$11,755,070**	**$22,788,772**	**$25,183,839**	**$16,872,102**	**$16,280,314**	**-$591,788**
Nonoperating Expenditures						
99-10 - Contingency	–	–	–	$0	$82,413	$82,413
99-20 - Working Capital Reserve	–	–	$0	$1,200,930	$1,200,930	$0
NONOPERATING EXPENDITURES TOTAL	**–**	**–**	**$0**	**$1,200,930**	**$1,283,343**	**$82,413**
OTHER EXPENSES TOTAL	**$11,755,070**	**$22,788,772**	**$25,183,839**	**$18,073,032**	**$17,563,657**	**-$509,375**
EXPENDITURES TOTAL	**$181,851,510**	**$216,828,267**	**$234,782,784**	**$223,303,000**	**$243,571,214**	**$20,268,214**

1010-1080 - General Government Department

1010-1080 - General Government Department

1010-1080 - General Government Department Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Personal Services						
Exec Salaries						
11-10 - Elected/Appointed	$1,831,754	$1,885,723	$1,995,831	$1,949,900	$1,993,349	$43,449
11-20 - Executive	$1,352,934	$1,496,392	$1,705,851	$1,584,525	$1,432,565	-$151,960
EXEC SALARIES TOTAL	**$3,184,689**	**$3,382,116**	**$3,701,681**	**$3,534,425**	**$3,425,914**	**-$108,511**
Regular Salaries & Wages						
12-10 - Exempt	$2,428,628	$2,649,264	$2,585,008	$2,876,092	$2,864,395	-$11,697
12-24 - Non Exempt General Emp	$733,599	$703,367	$768,301	$927,193	$938,842	$11,649
12-26 - Non Exempt Non Bargaining	$724,154	$796,106	$830,217	$765,293	$902,888	$137,595
12-30 - Assignment Differential	$78,048	$88,059	$33,116	$17,000	$17,000	$0
REGULAR SALARIES & WAGES TOTAL	**$3,964,429**	**$4,236,796**	**$4,216,643**	**$4,585,578**	**$4,723,125**	**$137,547**
Other Salaries & Wages						
13-10 - Temporary & Part Time	$174,356	$153,481	$263,059	$357,063	$342,096	-$14,967
13-20 - Drop Plan Vac/Sick Payout	$47,855	$72,325	$76,787	$10,800	$10,800	$0
OTHER SALARIES & WAGES TOTAL	**$222,211**	**$225,806**	**$339,846**	**$367,863**	**$352,896**	**-$14,967**
Overtime						
14-10 - Overtime Regular	$102,448	$61,241	$46,449	$38,660	$35,110	-$3,550
14-30 - Overtime Holiday	$722	–	–	$0	$0	$0
14-40 - Overtime Call-In	$343	–	–	$1,000	$0	-$1,000
OVERTIME TOTAL	**$103,513**	**$61,241**	**$46,449**	**$39,660**	**$35,110**	**-$4,550**
Special Pay						
15-40 - Paid Vacation Term Empl	$97,767	$35,640	$72,932	$0	$0	$0
15-50 - Paid Sick Leave Term Empl	$125,684	$27,862	$114,768	$0	$0	$0
15-70 - Incentive Pay	$609	$604	$1,175	$1,000	$1,000	$0
17-10 - Sick Lv Sellback	$23,149	$18,748	$21,476	$14,010	$14,209	$199
17-20 - Vacation Lv Sellback	$57,783	$27,004	$22,599	$32,011	$31,810	-$201
SPECIAL PAY TOTAL	**$304,992**	**$109,859**	**$232,950**	**$47,021**	**$47,019**	**-$2**
Fica Taxes						
21-00 - Fica Taxes	$529,443	$564,960	$586,635	$627,650	$646,131	$18,481
FICA TAXES TOTAL	**$529,443**	**$564,960**	**$586,635**	**$627,650**	**$646,131**	**$18,481**
Retirement Contributions						
22-10 - Genl Employees Retirement	$1,676,175	$1,784,058	$1,921,815	$1,921,815	$2,094,971	$173,156
22-15 - Appt/Elc Official Retirmt	$169,972	$185,463	$148,928	$153,315	$161,355	$8,040
RETIREMENT CONTRIBUTIONS TOTAL	**$1,846,147**	**$1,969,521**	**$2,070,743**	**$2,075,130**	**$2,256,326**	**$181,196**
Health Insurance						
23-20 - Gen Empl Veba Trust	$155,117	$167,720	$178,209	$197,146	$206,687	$9,541

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
HEALTH INSURANCE TOTAL	**$155,117**	**$167,720**	**$178,209**	**$197,146**	**$206,687**	**$9,541**
Allowances						
26-10 - Expense	$16,875	$16,897	$16,598	$16,800	$16,800	$0
26-20 - Automobile	$106,653	$107,083	$104,724	$98,475	$98,475	$0
26-40 - Education	$21,384	$21,415	$2,360	$10,000	$18,355	$8,355
26-60 - Allowance -Cell Phone	$5,549	$5,629	$5,973	$5,516	$4,640	-$876
ALLOWANCES TOTAL	**$150,462**	**$151,023**	**$129,655**	**$130,791**	**$138,270**	**$7,479**
PERSONAL SERVICES TOTAL	**$10,461,003**	**$10,869,040**	**$11,502,812**	**$11,605,264**	**$11,831,478**	**$226,214**
Operating Expenses						
Professional Services						
31-20 - Prosecution	$17,800	$23,263	$26,650	$25,000	$25,000	$0
31-30 - Special Legal	$152,048	$46,504	$63,799	$227,000	$191,645	-$35,355
31-50 - Medical	$12,189	$16,390	$15,407	$27,000	$27,000	$0
31-60 - Other Professional	$965,469	$893,277	$877,240	$908,248	$748,886	-$159,362
31-61 - Instructor Fees	–	–	-$4,035	$0	$0	$0
PROFESSIONAL SERVICES TOTAL	**$1,147,506**	**$979,434**	**$979,061**	**$1,187,248**	**$992,531**	**-$194,717**
Intergovernment Oper Svcs						
39-20 - Central Svcs Chgs	$59,943	$59,820	$72,309	$72,309	$64,331	-$7,978
39-30 - Central Stores Chgs	$3,227	$3,230	$2,669	$2,669	$2,749	$80
39-60 - Insur Svc Chgs -Health	$438,427	$559,259	$705,821	$705,821	$741,785	$35,964
39-65 - Insur Svc Chgs -Risk Mgmt	$36,717	$45,242	$46,586	$46,586	$48,301	$1,715
39-80 - Vehicle Service Chgs	$2,603	$3,007	$3,227	$3,227	$3,615	$388
39-90 - Information Tech Charges	$95,027	$108,040	$119,466	$119,466	$122,079	$2,613
39-91 - It Charges - Gasb 96	$31,830	–	–	$0	$0	$0
INTERGOVERNMENT OPER SVCS TOTAL	**$667,774**	**$778,598**	**$950,078**	**$950,078**	**$982,860**	**$32,782**
Travel Education Member						
40-10 - Travel Education Member	$120,171	$153,307	$128,767	$171,490	$113,782	-$57,708
TRAVEL EDUCATION MEMBER TOTAL	**$120,171**	**$153,307**	**$128,767**	**$171,490**	**$113,782**	**-$57,708**
Communications & Freight						
41-20 - Postage	$5,892	$6,703	$6,107	$11,620	$10,870	-$750
COMMUNICATIONS & FREIGHT TOTAL	**$5,892**	**$6,703**	**$6,107**	**$11,620**	**$10,870**	**-$750**
Utility Services						
43-10 - Communication Svc/Phone	$27,270	$26,464	$30,761	$25,400	$27,500	$2,100
UTILITY SERVICES TOTAL	**$27,270**	**$26,464**	**$30,761**	**$25,400**	**$27,500**	**$2,100**
Rentals & Leases						
44-10 - Rentals & Leases	$5,880	$6,120	$11,636	$30,000	$42,500	$12,500
RENTALS & LEASES TOTAL	**$5,880**	**$6,120**	**$11,636**	**$30,000**	**$42,500**	**$12,500**
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	$83,464	$51,399	$74,830	$156,119	$72,549	-$83,570
46-30 - Machinery & Equipment	$9,211	$38,286	$9,166	$37,250	$12,250	-$25,000
46-40 - Maintenance Contracts	$18,824	$48,769	$22,396	$22,999	$0	-$22,999
46-50 - Special Services	$184,459	$170,287	$78,215	$184,715	$167,121	-$17,594
REPAIR & MAINTENANCE TOTAL	**$295,958**	**$308,741**	**$184,606**	**$401,083**	**$251,920**	**-$149,163**
Promotional Activities						
48-10 - Advertising	$313,686	$317,079	$330,005	$348,936	$407,136	$58,200
48-50 - Marketing Special Events	$80,137	$153,101	$85,281	$163,000	$163,000	$0
PROMOTIONAL ACTIVITIES TOTAL	**$393,823**	**$470,181**	**$415,285**	**$511,936**	**$570,136**	**$58,200**
Other Current Charges						
49-50 - Credit Card Bank Fees	$401	$331	$312	$10,000	$1,301	-$8,699

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
OTHER CURRENT CHARGES TOTAL	**$401**	**$331**	**$312**	**$10,000**	**$1,301**	**-$8,699**
Office Supplies						
51-10 - Office Supplies	$13,984	$42,596	$19,772	$27,130	$26,630	-$500
OFFICE SUPPLIES TOTAL	**$13,984**	**$42,596**	**$19,772**	**$27,130**	**$26,630**	**-$500**
Operating Supplies						
52-15 - Small Tools Minor Equip	$29,050	$37,220	$85,664	$34,012	$14,428	-$19,584
52-20 - Special Supplies	$254,204	$84,865	$87,398	$108,406	$92,210	-$16,196
52-25 - Software Purchases	$117,140	$40,952	$137,965	$102,450	$125,999	$23,549
52-50 - Clothing	$5,616	$4,729	$481	$7,811	$7,811	$0
52-55 - Cleaning	$7,574	$11,176	$6,088	$12,000	$7,000	-$5,000
OPERATING SUPPLIES TOTAL	**$413,585**	**$178,943**	**$317,595**	**$264,679**	**$247,448**	**-$17,231**
Public/Subscript/Membersh						
54-10 - Publications	$16,232	$30,585	$58,854	$53,325	$44,825	-$8,500
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	**$16,232**	**$30,585**	**$58,854**	**$53,325**	**$44,825**	**-$8,500**
Recreation Supplies						
55-80 - Rec Cultural Arts Program	$629,420	$608,480	$719,496	$599,895	$642,695	$42,800
RECREATION SUPPLIES TOTAL	**$629,420**	**$608,480**	**$719,496**	**$599,895**	**$642,695**	**$42,800**
OPERATING EXPENSES TOTAL	**$3,737,894**	**$3,590,483**	**$3,822,331**	**$4,243,884**	**$3,954,998**	**-$288,886**
Capital						
Machinery & Equipment						
64-20 - Computer	$0	$6,034	–	$0	$0	$0
64-40 - Light	$25,050	$0	$10,349	$0	$44,000	$44,000
MACHINERY & EQUIPMENT TOTAL	**$25,050**	**$6,034**	**$10,349**	**$0**	**$44,000**	**$44,000**
CAPITAL TOTAL	**$25,050**	**$6,034**	**$10,349**	**$0**	**$44,000**	**$44,000**
Grant in Aid						
Aids To Private Organizat						
82-87 - Green Market Event	$17,888	$17,067	$15,174	$40,000	$30,000	-$10,000
82-88 - Old Town Untapped Event	$109,528	$129,963	$145,243	$113,184	$123,184	$10,000
AIDS TO PRIVATE ORGANIZAT TOTAL	**$127,416**	**$147,030**	**$160,418**	**$153,184**	**$153,184**	**$0**
GRANT IN AID TOTAL	**$127,416**	**$147,030**	**$160,418**	**$153,184**	**$153,184**	**$0**
EXPENDITURES TOTAL	**$14,351,364**	**$14,612,587**	**$15,495,910**	**$16,002,332**	**$15,983,660**	**-$18,672**

1010-1080 - General Government By Division

1010-1080 - General Government by Division

1010 - City Commission By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
City Commission						
Personal Services						
001-1010-510-11-10 - Elected/Appointed	$307,421	$317,039	$325,612	$324,783	$336,150	$11,367
001-1010-510-21-00 - Fica Taxes	$24,815	$25,546	$26,179	$24,846	$25,716	$870
001-1010-510-22-15 - Appt/Elc Official Retirmt	$75,612	$82,910	$39,496	$53,051	$54,642	$1,591
001-1010-510-23-20 - Gen Empl Veba Trust	$6,917	$7,133	$7,326	$8,120	$8,404	$284
001-1010-510-26-10 - Expense	$16,875	$16,897	$16,598	$16,800	$16,800	$0
PERSONAL SERVICES TOTAL	**$431,640**	**$449,524**	**$415,211**	**$427,600**	**$441,712**	**$14,112**
Operating Expenses						
001-1010-510-39-20 - Central Svcs Chgs	$3,896	$3,888	$4,805	$4,805	$4,275	-$530
001-1010-510-39-30 - Central Stores Chgs	$156	$156	$162	$162	$167	$5
001-1010-510-39-60 - Insur Svc Chgs -Health	$63,907	$81,520	$105,102	$105,102	$110,457	$5,355
001-1010-510-39-65 - Insur Svc Chgs -Risk Mgmt	$7,783	$9,590	$10,334	$10,334	$10,714	$380
001-1010-510-39-90 - Information Tech Charges	$3,890	$4,423	$4,979	$4,979	$5,088	$109
001-1010-510-40-10 - Travel Education Member	$25,197	$56,966	$20,352	$25,000	$55,000	$30,000
001-1010-510-41-20 - Postage	$11	$6	$0	$150	$150	$0
001-1010-510-43-10 - Communication Svc/Phone	$1,749	$1,831	$1,864	$1,500	$1,500	$0
001-1010-510-46-50 - Special Services	–	$3,500	$4,000	$5,000	$5,000	$0
001-1010-510-48-10 - Advertising	$11	$24	$100	–	–	$0
001-1010-510-51-10 - Office Supplies	$60	$14	$325	$2,000	$2,000	$0
001-1010-510-52-15 - Small Tools Minor Equip	–	–	$129	–	–	$0
001-1010-510-52-20 - Special Supplies	$2,314	$4,084	$5,540	$3,000	$3,000	$0
001-1010-510-52-50 - Clothing	$258	–	–	$550	$550	$0
OPERATING EXPENSES TOTAL	**$109,231**	**$166,001**	**$157,692**	**$162,582**	**$197,901**	**$35,319**
CITY COMMISSION TOTAL	**$540,870**	**$615,526**	**$572,903**	**$590,182**	**$639,613**	**$49,431**
EXPENDITURES TOTAL	**$540,870**	**$615,526**	**$572,903**	**$590,182**	**$639,613**	**$49,431**

1025 - Marketing By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Marketing						
Personal Services						
001-1025-510-11-20 - Executive	$94,187	$131,496	$139,105	$138,362	$144,595	$6,233
001-1025-510-12-10 - Exempt	$194,694	$241,728	$257,108	$255,773	$270,021	$14,248
001-1025-510-21-00 - Fica Taxes	$22,241	$28,610	$30,355	$30,152	$31,719	$1,567
001-1025-510-22-10 - Genl Employees Retirement	$62,244	$70,135	$81,932	$81,932	$92,076	$10,144
001-1025-510-23-20 - Gen Empl Veba Trust	$6,452	$8,398	$8,915	$9,854	$10,366	$512
001-1025-510-26-20 - Automobile	$6,829	$7,849	$7,823	$7,800	$7,800	$0
001-1025-510-26-60 - Allowance -Cell Phone	$1,116	$1,449	$1,444	$720	$720	$0
PERSONAL SERVICES TOTAL	**$387,763**	**$489,664**	**$526,682**	**$524,593**	**$557,297**	**$32,704**
Operating Expenses						
001-1025-510-31-60 - Other Professional	$87,191	$107,523	$95,296	$145,000	$145,000	$0
001-1025-510-39-20 - Central Svcs Chgs	$1,191	$1,189	$1,469	$1,469	$1,307	-$162
001-1025-510-39-60 - Insur Svc Chgs -Health	$23,719	$30,256	$39,008	$39,008	$40,996	$1,988
001-1025-510-39-65 - Insur Svc Chgs -Risk Mgmt	$1,193	$1,470	$1,584	$1,584	$1,642	$58
001-1025-510-39-90 - Information Tech Charges	$1,170	$1,330	$1,497	$1,497	$1,530	$33
001-1025-510-40-10 - Travel Education Member	$1,675	$1,359	$2,885	$6,000	$2,000	-$4,000
001-1025-510-48-10 - Advertising	$15,864	$12,644	$6,675	$20,000	$20,000	$0
001-1025-510-48-50 - Marketing Special Events	$4,855	$4,695	$9,721	$4,000	$4,000	$0
001-1025-510-51-10 - Office Supplies	$802	$456	$355	$1,600	$1,600	$0
001-1025-510-52-15 - Small Tools Minor Equip	$3,984	–	$8,499	$3,900	$3,900	$0
001-1025-510-52-20 - Special Supplies	$3,230	$5,172	–	$5,000	$5,000	$0
001-1025-510-52-25 - Software Purchases	$11,499	$1,664	–	$10,500	$10,500	$0
001-1025-510-52-50 - Clothing	$222	$331	–	$1,000	$1,000	$0
001-1025-510-54-10 - Publications	$2,021	$1,987	$5,093	$5,000	$5,000	$0
OPERATING EXPENSES TOTAL	**$158,617**	**$170,075**	**$172,081**	**$245,558**	**$243,475**	**-$2,083**
MARKETING TOTAL	**$546,380**	**$659,739**	**$698,763**	**$770,151**	**$800,772**	**$30,621**
EXPENDITURES TOTAL	**$546,380**	**$659,739**	**$698,763**	**$770,151**	**$800,772**	**$30,621**

1030 - City Manager By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
City Manager						
Personal Services						
001-1030-510-11-10 - Elected/Appointed	$340,154	$369,017	$386,132	$385,156	$338,841	-$46,315
001-1030-510-11-20 - Executive	$760,208	$889,370	$1,034,151	$917,288	$714,919	-$202,369
001-1030-510-12-10 - Exempt	$59,442	$104,949	$30,534	$111,252	–	-$111,252
001-1030-510-12-26 - Non Exempt Non Bargaining	$256,364	$193,772	$241,369	$205,104	$281,086	$75,982
001-1030-510-12-30 - Assignment Differential	$16,798	$4,591	$8,593	$10,000	$10,000	$0
001-1030-510-13-20 - Drop Plan Vac/Sick Payout	$18,565	$9,282	$35,830	$8,000	$8,000	$0
001-1030-510-14-10 - Overtime Regular	$61	–	–	$3,000	$3,000	$0
001-1030-510-15-40 - Paid Vacation Term Empl	–	–	$44,351	–	–	$0
001-1030-510-15-50 - Paid Sick Leave Term Empl	–	–	$40,718	–	–	$0
001-1030-510-17-10 - Sick Lv Sellback	$11,038	$7,097	$9,906	$2,000	$2,000	$0
001-1030-510-17-20 - Vacation Lv Sellback	$32,958	$7,097	$9,906	$7,000	$7,000	$0
001-1030-510-21-00 - Fica Taxes	$83,314	$89,669	$98,365	$123,839	$117,991	-$5,848
001-1030-510-22-10 - Genl Employees Retirement	$235,014	$247,321	$284,442	$284,442	$316,449	$32,007
001-1030-510-22-15 - Appt/Elc Official Retirmt	$34,015	$36,902	$38,613	$35,614	$38,516	$2,902
001-1030-510-23-20 - Gen Empl Veba Trust	$30,986	$34,682	$38,346	$40,470	$39,065	-$1,405
001-1030-510-26-20 - Automobile	$21,663	$21,765	$25,835	$21,600	$21,600	$0
001-1030-510-26-40 - Education	$9,640	$14,460	–	–	–	$0
PERSONAL SERVICES TOTAL	**$1,910,220**	**$2,029,974**	**$2,327,091**	**$2,154,765**	**$1,898,467**	**-$256,298**
Operating Expenses						
001-1030-510-39-20 - Central Svcs Chgs	$11,640	$11,616	$14,355	$14,355	$12,772	-$1,583
001-1030-510-39-60 - Insur Svc Chgs -Health	$76,777	$97,937	$126,268	$126,268	$132,702	$6,434
001-1030-510-39-65 - Insur Svc Chgs -Risk Mgmt	$4,079	$5,026	$5,416	$5,416	$5,615	$199
001-1030-510-39-90 - Information Tech Charges	$15,750	$17,907	$20,159	$20,159	$20,600	$441
001-1030-510-40-10 - Travel Education Member	$43,337	$48,324	$41,600	$42,000	$17,018	-$24,982
001-1030-510-41-20 - Postage	$173	$274	$426	$550	$550	$0
001-1030-510-43-10 - Communication Svc/Phone	$4,266	$4,257	$3,649	$1,600	$1,600	$0
001-1030-510-46-50 - Special Services	$16	$285	$27	$500	$500	$0
001-1030-510-48-10 - Advertising	$186	$120	$809	$1,500	$1,500	$0
001-1030-510-48-50 - Marketing Special Events	$33,290	$23,065	$12,766	$40,000	$40,000	$0
001-1030-510-51-10 - Office Supplies	$1,563	$1,649	$3,955	$2,500	$2,500	$0
001-1030-510-52-15 - Small Tools Minor Equip	$504	–	$298	$500	$500	$0
001-1030-510-52-20 - Special Supplies	$9,451	$8,016	$19,051	$10,000	$10,000	$0
001-1030-510-52-25 - Software Purchases	$6,830	–	–	–	–	$0
001-1030-510-52-50 - Clothing	–	$58	$76	–	–	$0
001-1030-510-54-10 - Publications	$641	$5,688	$12,172	$4,400	$4,400	$0
OPERATING EXPENSES TOTAL	**$208,504**	**$224,222**	**$261,027**	**$269,748**	**$250,257**	**-$19,491**
CITY MANAGER TOTAL	**$2,118,724**	**$2,254,196**	**$2,588,118**	**$2,424,513**	**$2,148,724**	**-$275,789**
EXPENDITURES TOTAL	**$2,118,724**	**$2,254,196**	**$2,588,118**	**$2,424,513**	**$2,148,724**	**-$275,789**

1033 - NW CRA By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
NW CRA Genl Govt						
Personal Services						
001-1033-510-11-10 - Elected/Appointed	$4,170	$9,902	$10,680	$9,739	$11,669	$1,930
001-1033-510-11-20 - Executive	$162,998	$115,303	$81,668	$80,664	$87,670	$7,006
001-1033-510-12-10 - Exempt	$352,210	$246,465	$194,055	$198,152	$211,423	$13,271
001-1033-510-12-24 - Non Exempt General Emp	$342,845	$268,850	$177,584	$249,449	$244,642	-$4,807
001-1033-510-12-26 - Non Exempt Non Bargaining	–	$21,132	$26,206	–	–	$0
001-1033-510-12-30 - Assignment Differential	$87	$19	$275	–	–	$0
001-1033-510-13-10 - Temporary & Part Time	$238	–	–	$85,590	$85,590	$0
001-1033-510-13-20 - Drop Plan Vac/Sick Payout	–	–	$2,671	–	–	$0
001-1033-510-14-10 - Overtime Regular	$59,584	$46,132	$28,516	$3,200	$3,200	$0
001-1033-510-15-40 - Paid Vacation Term Empl	–	$867	–	–	–	$0
001-1033-510-17-10 - Sick Lv Sellback	$3,160	$4,781	$1,714	$3,010	$3,209	$199
001-1033-510-17-20 - Vacation Lv Sellback	$6,188	$1,808	$1,714	–	–	$0
001-1033-510-21-00 - Fica Taxes	$70,696	$54,394	$40,152	$47,951	$49,281	$1,330
001-1033-510-22-10 - Genl Employees Retirement	$180,563	$186,769	$202,878	$202,878	$216,724	$13,846
001-1033-510-22-15 - Appt/Elc Official Retirmt	$417	$990	$1,068	–	–	$0
001-1033-510-23-20 - Gen Empl Veba Trust	$18,922	$14,854	$11,001	$12,105	$12,496	$391
001-1033-510-26-20 - Automobile	$5,258	$3,931	$2,846	$2,550	$2,550	$0
001-1033-510-26-60 - Allowance -Cell Phone	$535	$364	$241	$678	$240	-$438
PERSONAL SERVICES TOTAL	**$1,207,871**	**$976,561**	**$783,269**	**$895,966**	**$928,694**	**$32,728**
Operating Expenses						
001-1033-510-40-10 - Travel Education Member	–	–	–	$3,325	–	-$3,325
001-1033-510-52-50 - Clothing	–	–	–	$761	$761	$0
OPERATING EXPENSES TOTAL	**–**	**–**	**–**	**$4,086**	**$761**	**-$3,325**
NW CRA GENL GOVT TOTAL	**$1,207,871**	**$976,561**	**$783,269**	**$900,052**	**$929,455**	**$29,403**
EXPENDITURES TOTAL	**$1,207,871**	**$976,561**	**$783,269**	**$900,052**	**$929,455**	**$29,403**

1034 - E CRA By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
East CRA Genl Govt						
Personal Services						
001-1034-510-11-10 - Elected/Appointed	$4,170	$9,902	$10,680	$9,739	$11,669	$1,930
001-1034-510-11-20 - Executive	$15,617	$37,608	$81,666	$80,666	$87,671	$7,005
001-1034-510-12-10 - Exempt	$95,696	$108,494	$194,054	$198,160	$211,425	$13,265
001-1034-510-12-24 - Non Exempt General Emp	–	–	–	$28,346	–	-$28,346
001-1034-510-12-26 - Non Exempt Non Bargaining	–	$21,132	$26,205	–	$34,412	$34,412
001-1034-510-13-10 - Temporary & Part Time	–	–	–	$16,250	$16,250	$0
001-1034-510-14-10 - Overtime Regular	–	$243	$452	$1,500	$1,500	$0
001-1034-510-15-40 - Paid Vacation Term Empl	–	$867	–	–	–	$0
001-1034-510-17-10 - Sick Lv Sellback	$88	$1,505	$1,714	–	–	$0
001-1034-510-17-20 - Vacation Lv Sellback	$265	$1,505	$1,714	$3,011	$3,210	$199
001-1034-510-21-00 - Fica Taxes	$8,842	$14,021	$24,429	$25,602	$27,764	$2,162
001-1034-510-22-10 - Genl Employees Retirement	$83,463	$93,025	$102,485	$102,485	$110,641	$8,156
001-1034-510-22-15 - Appt/Elc Official Retirmt	$417	$990	$1,068	–	–	$0
001-1034-510-23-20 - Gen Empl Veba Trust	$2,261	$3,985	$7,009	$7,131	$7,770	$639
001-1034-510-26-20 - Automobile	$1,108	$1,780	$2,846	$2,550	$2,550	$0
001-1034-510-26-60 - Allowance -Cell Phone	$60	$119	$241	$678	$240	-$438
PERSONAL SERVICES TOTAL	**$211,988**	**$295,177**	**$454,563**	**$476,118**	**$515,102**	**$38,984**
Operating Expenses						
001-1034-510-40-10 - Travel Education Member	–	–	–	$3,325	–	-$3,325
OPERATING EXPENSES TOTAL	**–**	**–**	**–**	**$3,325**	**–**	**-$3,325**
EAST CRA GENL GOVT TOTAL	**$211,988**	**$295,177**	**$454,563**	**$479,443**	**$515,102**	**$35,659**
EXPENDITURES TOTAL	**$211,988**	**$295,177**	**$454,563**	**$479,443**	**$515,102**	**$35,659**

1035 - Strategic Communications By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Strategic Communications						
Personal Services						
001-1035-510-12-10 - Exempt	$353,912	$456,725	$507,417	$505,156	$530,556	$25,400
001-1035-510-12-26 - Non Exempt Non Bargaining	$88,643	$103,757	$99,277	$125,598	$131,256	$5,658
001-1035-510-13-10 - Temporary & Part Time	$9,611	$25,795	$17,461	–	–	$0
001-1035-510-13-20 - Drop Plan Vac/Sick Payout	$22,116	$25,030	$19,203	–	–	$0
001-1035-510-14-10 - Overtime Regular	$1,211	$3,730	$6,063	$5,000	$5,000	$0
001-1035-510-15-40 - Paid Vacation Term Empl	–	$10,820	–	–	–	$0
001-1035-510-15-50 - Paid Sick Leave Term Empl	–	$13,160	–	–	–	$0
001-1035-510-17-10 - Sick Lv Sellback	$1,005	$2,973	–	$1,000	$1,000	$0
001-1035-510-17-20 - Vacation Lv Sellback	$1,005	$2,973	–	$2,000	$2,000	$0
001-1035-510-21-00 - Fica Taxes	$32,873	$46,089	$46,435	$46,493	$50,629	$4,136
001-1035-510-22-10 - Genl Employees Retirement	$147,411	$155,781	$172,981	$172,981	$189,214	$16,233
001-1035-510-23-20 - Gen Empl Veba Trust	$9,791	$11,945	$13,649	$15,110	$16,546	$1,436
001-1035-510-26-20 - Automobile	–	–	–	$1,275	$1,275	$0
001-1035-510-26-60 - Allowance -Cell Phone	$254	$483	$760	$400	$400	$0
PERSONAL SERVICES TOTAL	**$667,832**	**$859,261**	**$883,247**	**$875,013**	**$927,876**	**$52,863**
Operating Expenses						
001-1035-510-31-60 - Other Professional	$36,000	$40,000	$80,299	$78,573	$78,573	$0
001-1035-510-39-20 - Central Svcs Chgs	$4,860	$4,850	$5,994	$5,994	$5,333	-$661
001-1035-510-39-60 - Insur Svc Chgs -Health	$21,419	$27,322	$35,226	$35,226	$37,021	$1,795
001-1035-510-39-65 - Insur Svc Chgs -Risk Mgmt	$3,264	$4,022	$4,334	$4,334	$4,494	$160
001-1035-510-39-80 - Vehicle Service Chgs	$1,661	$1,919	$2,059	$2,059	$2,307	$248
001-1035-510-39-90 - Information Tech Charges	$15,042	$17,102	$19,253	$19,253	$19,674	$421
001-1035-510-39-91 - It Charges - Gasb 96	$26,392	–	–	–	–	$0
001-1035-510-40-10 - Travel Education Member	$359	$1,988	$149	$4,400	$1,400	-$3,000
001-1035-510-41-20 - Postage	$2,216	$1,037	$1,183	$413	$413	$0
001-1035-510-46-50 - Special Services	$105,438	$133,041	$39,040	$77,951	$77,951	$0
001-1035-510-48-10 - Advertising	$1,109	$412	$545	$7,000	$7,000	$0
001-1035-510-48-50 - Marketing Special Events	$17,300	$87,617	$39,185	$89,000	$89,000	$0
001-1035-510-51-10 - Office Supplies	$1,208	$2,094	$1,479	$2,000	$2,000	$0
001-1035-510-52-15 - Small Tools Minor Equip	$1,502	–	–	–	–	$0
001-1035-510-52-20 - Special Supplies	$1,034	$230	$154	–	–	$0
001-1035-510-52-25 - Software Purchases	$8,293	$9,059	$9,403	$12,950	$12,950	$0
001-1035-510-54-10 - Publications	$4,645	$4,313	$7,362	$6,500	$6,500	$0
OPERATING EXPENSES TOTAL	**$251,742**	**$335,006**	**$245,666**	**$345,653**	**$344,616**	**-$1,037**
Capital						
001-1035-510-64-20 - Computer	–	$6,034	–	–	–	$0
CAPITAL TOTAL	**–**	**$6,034**	**–**	**–**	**–**	**$0**
STRATEGIC COMMUNICATIONS TOTAL	**$919,575**	**$1,200,301**	**$1,128,913**	**$1,220,666**	**$1,272,492**	**$51,826**
EXPENDITURES TOTAL	**$919,575**	**$1,200,301**	**$1,128,913**	**$1,220,666**	**$1,272,492**	**$51,826**

1036 - Economic Development By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Economic Development						
Personal Services						
001-1036-510-12-10 - Exempt	$111,408	$115,111	$23,861	$121,461	$126,809	$5,348
001-1036-510-15-40 - Paid Vacation Term Empl	–	–	$7,095	–	–	$0
001-1036-510-15-50 - Paid Sick Leave Term Empl	–	–	$24,226	–	–	$0
001-1036-510-17-20 - Vacation Lv Sellback	–	–	–	$1,000	–	-$1,000
001-1036-510-21-00 - Fica Taxes	$8,845	$9,129	$4,292	$9,292	$9,701	$409
001-1036-510-22-10 - Genl Employees Retirement	$47,222	$49,839	$53,583	$53,583	$56,709	$3,126
001-1036-510-23-20 - Gen Empl Veba Trust	$2,507	$2,590	$537	$3,037	$3,107	$70
001-1036-510-26-20 - Automobile	$4,212	$4,226	$921	$4,200	$4,200	$0
PERSONAL SERVICES TOTAL	**$174,194**	**$180,896**	**$114,515**	**$192,573**	**$200,526**	**$7,953**
Operating Expenses						
001-1036-510-31-60 - Other Professional	–	$1,438	$43,167	$5,000	$5,000	$0
001-1036-510-39-20 - Central Svcs Chgs	$1,049	$1,047	$1,294	$1,294	$1,151	-$143
001-1036-510-39-30 - Central Stores Chgs	$323	$323	$335	$335	$345	$10
001-1036-510-39-60 - Insur Svc Chgs -Health	$3,727	$4,754	$6,129	$6,129	$6,441	$312
001-1036-510-39-65 - Insur Svc Chgs -Risk Mgmt	$816	$1,005	$1,083	$1,083	$1,123	$40
001-1036-510-39-80 - Vehicle Service Chgs	$471	$544	$584	$584	$654	$70
001-1036-510-39-90 - Information Tech Charges	$4,226	$4,805	$5,409	$5,409	$5,527	$118
001-1036-510-40-10 - Travel Education Member	$3,483	$1,486	–	$4,500	$1,500	-$3,000
001-1036-510-48-10 - Advertising	$7,456	$5,796	$5,456	$7,000	$7,000	$0
001-1036-510-52-15 - Small Tools Minor Equip	–	$2,723	$5,553	–	–	$0
001-1036-510-52-20 - Special Supplies	$100	$3,968	$594	–	–	$0
001-1036-510-52-25 - Software Purchases	$9,667	$10,724	$10,597	$10,000	$10,000	$0
001-1036-510-52-50 - Clothing	$222	–	–	–	–	$0
001-1036-510-54-10 - Publications	$670	$170	–	$1,000	$1,000	$0
OPERATING EXPENSES TOTAL	**$32,210**	**$38,783**	**$80,201**	**$42,334**	**$39,741**	**-$2,593**
ECONOMIC DEVELOPMENT TOTAL	**$206,404**	**$219,679**	**$194,716**	**$234,907**	**$240,267**	**$5,360**
EXPENDITURES TOTAL	**$206,404**	**$219,679**	**$194,716**	**$234,907**	**$240,267**	**$5,360**

1037 - Tourism By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Tourism						
Personal Services						
001-1037-510-12-10 - Exempt	$93,007	$98,889	$104,697	$104,335	$112,306	$7,971
001-1037-510-12-24 - Non Exempt General Emp	$56,839	$58,628	$60,209	$60,069	$62,171	$2,102
001-1037-510-13-10 - Temporary & Part Time	$24,961	$21,807	$22,613	$42,000	$42,000	$0
001-1037-510-14-10 - Overtime Regular	$3,831	$1,600	$729	–	–	$0
001-1037-510-17-10 - Sick Lv Sellback	–	–	$578	–	–	$0
001-1037-510-17-20 - Vacation Lv Sellback	–	–	$578	–	$600	$600
001-1037-510-21-00 - Fica Taxes	$13,147	$13,277	$13,923	$12,577	$13,348	$771
001-1037-510-22-10 - Genl Employees Retirement	$55,810	$59,850	$64,825	$64,825	$69,056	$4,231
001-1037-510-23-20 - Gen Empl Veba Trust	$3,369	$3,544	$3,710	$4,111	$4,362	$251
001-1037-510-26-60 - Allowance -Cell Phone	$481	$483	$481	$600	$600	$0
PERSONAL SERVICES TOTAL	**$251,445**	**$258,078**	**$272,343**	**$288,517**	**$304,443**	**$15,926**
Operating Expenses						
001-1037-510-31-60 - Other Professional	$81,772	$50,905	–	–	–	$0
001-1037-510-39-20 - Central Svcs Chgs	$1,522	$1,519	$1,877	$1,877	$1,670	-$207
001-1037-510-39-30 - Central Stores Chgs	$655	$656	$680	$680	$700	$20
001-1037-510-39-60 - Insur Svc Chgs -Health	$15,529	$19,809	$25,539	$25,539	$26,840	$1,301
001-1037-510-39-65 - Insur Svc Chgs -Risk Mgmt	$1,631	$2,010	$2,166	$2,166	$2,246	$80
001-1037-510-39-90 - Information Tech Charges	$2,278	$2,590	$2,916	$2,916	$2,980	$64
001-1037-510-40-10 - Travel Education Member	$1,255	$1,440	$6,522	$6,000	$2,700	-$3,300
001-1037-510-41-20 - Postage	–	$62	$149	$1,500	$750	-$750
001-1037-510-48-10 - Advertising	$64,584	$71,482	$92,876	$80,000	$87,000	$7,000
001-1037-510-48-50 - Marketing Special Events	$10,892	$6,441	$7,680	$10,000	$10,000	$0
001-1037-510-51-10 - Office Supplies	$855	$1,265	$367	$1,500	$1,000	-$500
001-1037-510-52-20 - Special Supplies	$5,118	$6,616	$5,300	$6,000	$4,000	-$2,000
001-1037-510-52-25 - Software Purchases	$35,800	$13,577	$71,560	$57,300	$57,300	$0
001-1037-510-52-50 - Clothing	$155	$489	$211	$500	$500	$0
001-1037-510-54-10 - Publications	$590	$11,797	$17,535	$15,000	$8,000	-$7,000
OPERATING EXPENSES TOTAL	**$222,635**	**$190,657**	**$235,378**	**$210,978**	**$205,686**	**-$5,292**
TOURISM TOTAL	**$474,081**	**$448,734**	**$507,721**	**$499,495**	**$510,129**	**$10,634**
EXPENDITURES TOTAL	**$474,081**	**$448,734**	**$507,721**	**$499,495**	**$510,129**	**$10,634**

1038 - Performance Management By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Performance Management						
Personal Services						
001-1038-510-12-10 - Exempt	$113,464	$45,871	–	–	–	$0
001-1038-510-15-40 - Paid Vacation Term Empl	–	$5,240	–	–	–	$0
001-1038-510-15-50 - Paid Sick Leave Term Empl	–	$9,555	–	–	–	$0
001-1038-510-17-10 - Sick Lv Sellback	–	$1,121	–	–	–	$0
001-1038-510-21-00 - Fica Taxes	$9,041	$4,865	–	–	–	$0
001-1038-510-22-10 - Genl Employees Retirement	$41,421	$43,932	–	–	–	$0
001-1038-510-23-20 - Gen Empl Veba Trust	$2,473	$1,032	–	–	–	$0
001-1038-510-26-20 - Automobile	$4,212	$1,626	–	–	–	$0
001-1038-510-26-60 - Allowance -Cell Phone	$481	$186	–	–	–	$0
PERSONAL SERVICES TOTAL	**$171,093**	**$113,427**	**–**	**–**	**–**	**$0**
Operating Expenses						
001-1038-510-31-60 - Other Professional	$86,653	$126,137	$205,679	$223,826	–	-$223,826
001-1038-510-39-20 - Central Svcs Chgs	$1,311	$1,308	–	–	–	$0
001-1038-510-39-30 - Central Stores Chgs	$655	$656	–	–	–	$0
001-1038-510-39-60 - Insur Svc Chgs -Health	$9,254	$11,804	–	–	–	$0
001-1038-510-39-65 - Insur Svc Chgs -Risk Mgmt	$1,631	$2,010	–	–	–	$0
001-1038-510-39-90 - Information Tech Charges	$1,690	$1,921	–	–	–	$0
001-1038-510-39-91 - It Charges - Gasb 96	$5,437	–	–	–	–	$0
001-1038-510-40-10 - Travel Education Member	$10,371	$3,150	$50	$3,000	–	-$3,000
001-1038-510-51-10 - Office Supplies	$247	–	–	–	–	$0
001-1038-510-52-15 - Small Tools Minor Equip	$808	–	–	–	–	$0
001-1038-510-52-20 - Special Supplies	$4,924	$224	$2,879	–	–	$0
001-1038-510-52-25 - Software Purchases	$36,230	–	–	–	–	$0
OPERATING EXPENSES TOTAL	**$159,210**	**$147,210**	**$208,609**	**$226,826**	**–**	**-$226,826**
PERFORMANCE MANAGEMENT TOTAL	**$330,303**	**$260,638**	**$208,609**	**$226,826**	**–**	**-$226,826**
EXPENDITURES TOTAL	**$330,303**	**$260,638**	**$208,609**	**$226,826**	**–**	**-$226,826**

1039 - Cultural Affairs By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Cultural Affairs						
Personal Services						
001-1039-510-11-20 - Executive	$150,547	$160,094	$168,623	$168,095	$180,938	$12,843
001-1039-510-12-10 - Exempt	$356,788	$448,283	$406,406	$482,317	$488,146	$5,829
001-1039-510-12-24 - Non Exempt General Emp	$245,643	$280,935	$423,993	$481,747	$517,057	$35,310
001-1039-510-12-26 - Non Exempt Non Bargaining	$34,250	$53,956	$56,836	$56,689	$61,020	$4,331
001-1039-510-12-30 - Assignment Differential	$13,960	$20,696	$14,192	$5,000	$5,000	$0
001-1039-510-13-10 - Temporary & Part Time	$102,393	$100,641	$155,777	$129,123	$137,262	$8,139
001-1039-510-14-10 - Overtime Regular	$35,255	$6,674	$9,289	$20,000	$20,000	$0
001-1039-510-14-30 - Overtime Holiday	$722	–	–	–	–	$0
001-1039-510-14-40 - Overtime Call-In	$343	–	–	$1,000	–	-$1,000
001-1039-510-15-40 - Paid Vacation Term Empl	$453	$13,352	$10,907	–	–	$0
001-1039-510-15-50 - Paid Sick Leave Term Empl	–	$1,400	–	–	–	$0
001-1039-510-15-70 - Incentive Pay	$609	$604	$1,175	$1,000	$1,000	$0
001-1039-510-17-10 - Sick Lv Sellback	$503	–	$1,820	$2,000	$2,000	$0
001-1039-510-17-20 - Vacation Lv Sellback	–	$531	$545	$2,000	$2,000	$0
001-1039-510-21-00 - Fica Taxes	$71,484	$83,450	$96,032	$93,472	$95,408	$1,936
001-1039-510-22-10 - Genl Employees Retirement	$250,153	$259,151	$289,211	$289,211	$319,936	$30,725
001-1039-510-23-20 - Gen Empl Veba Trust	$17,448	$21,216	$23,756	$26,860	$31,179	$4,319
001-1039-510-26-20 - Automobile	$14,512	$17,207	$15,084	$14,700	$14,700	$0
001-1039-510-26-40 - Education	$7,822	$4,481	–	$5,000	$5,000	$0
001-1039-510-26-60 - Allowance -Cell Phone	$2,621	$2,545	$1,928	$2,440	$2,440	$0
PERSONAL SERVICES TOTAL	**$1,305,507**	**$1,475,215**	**$1,675,575**	**$1,780,654**	**$1,883,086**	**$102,432**
Operating Expenses						
001-1039-510-31-60 - Other Professional	$502,565	$465,998	$312,800	$302,611	$302,611	$0
001-1039-510-31-61 - Instructor Fees	–	–	-$4,035	–	–	$0
001-1039-510-39-20 - Central Svcs Chgs	$1,968	$1,964	$2,427	$2,427	$2,159	-$268
001-1039-510-39-30 - Central Stores Chgs	$655	$656	$680	$680	$700	$20
001-1039-510-39-60 - Insur Svc Chgs -Health	$87,029	$111,015	$143,129	$143,129	$150,422	$7,293
001-1039-510-39-65 - Insur Svc Chgs -Risk Mgmt	$1,631	$2,010	$2,166	$2,166	$2,246	$80
001-1039-510-39-80 - Vehicle Service Chgs	$471	$544	$584	$584	$654	$70
001-1039-510-39-90 - Information Tech Charges	$1,690	$1,921	$2,163	$2,163	$2,210	$47
001-1039-510-40-10 - Travel Education Member	$15,531	$8,306	$6,767	$12,940	$7,764	-$5,176
001-1039-510-41-20 - Postage	$692	$1,450	$1,308	$1,000	$1,000	$0
001-1039-510-43-10 - Communication Svc/Phone	$21,255	$20,376	$25,248	$21,400	$24,400	$3,000
001-1039-510-44-10 - Rentals & Leases	–	–	$5,516	–	–	$0
001-1039-510-46-10 - Land, Bldgs, Improvements	$83,464	$51,399	$74,830	$156,119	$72,549	-$83,570
001-1039-510-46-30 - Machinery & Equipment	$9,200	$38,200	$9,166	$37,000	$12,000	-$25,000
001-1039-510-46-50 - Special Services	$1,841	$4,325	–	$7,560	$7,560	$0
001-1039-510-48-10 - Advertising	$196,498	$202,311	$183,823	$185,116	$185,116	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
001-1039-510-48-50 - Marketing Special Events	$13,800	$31,284	$15,928	$20,000	$20,000	$0
001-1039-510-49-50 - Credit Card Bank Fees	–	–	–	$1,000	$1,000	$0
001-1039-510-51-10 - Office Supplies	$2,924	$3,376	$3,893	$3,000	$3,000	$0
001-1039-510-52-15 - Small Tools Minor Equip	$21,840	$31,260	$66,913	$26,258	$7,174	-$19,084
001-1039-510-52-20 - Special Supplies	$191,483	$31,885	$21,385	$38,000	$22,200	-$15,800
001-1039-510-52-25 - Software Purchases	$5,970	$2,748	$2,457	$2,000	$2,000	$0
001-1039-510-52-50 - Clothing	$4,759	$3,851	$195	$5,000	$5,000	$0
001-1039-510-52-55 - Cleaning	$7,574	$11,176	$6,088	$12,000	$7,000	-$5,000
001-1039-510-54-10 - Publications	–	–	$2,524	–	–	$0
001-1039-510-55-80 - Rec Cultural Arts Program	$629,420	$608,480	$719,496	$599,895	$642,695	$42,800
OPERATING EXPENSES TOTAL	**$1,802,261**	**$1,634,536**	**$1,605,450**	**$1,582,048**	**$1,481,460**	**-$100,588**
Capital						
001-1039-510-64-40 - Light	$25,050	$0	$10,349	–	$44,000	$44,000
CAPITAL TOTAL	**$25,050**	**$0**	**$10,349**	**–**	**$44,000**	**$44,000**
Grant in Aid						
001-1039-510-82-87 - Green Market Event	$17,888	$17,067	$15,174	$40,000	$30,000	-$10,000
001-1039-510-82-88 - Old Town Untapped Event	$109,528	$129,963	$145,243	$113,184	$123,184	$10,000
GRANT IN AID TOTAL	**$127,416**	**$147,030**	**$160,418**	**$153,184**	**$153,184**	**$0**
CULTURAL AFFAIRS TOTAL	**$3,260,233**	**$3,256,781**	**$3,451,791**	**$3,515,886**	**$3,561,730**	**$45,844**
EXPENDITURES TOTAL	**$3,260,233**	**$3,256,781**	**$3,451,791**	**$3,515,886**	**$3,561,730**	**$45,844**

1040 - City Attorney By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
City Attorney						
Personal Services						
001-1040-510-11-10 - Elected/Appointed	$854,763	$834,803	$890,583	$857,405	$909,332	$51,927
001-1040-510-12-10 - Exempt	$122,306	$135,337	$103,334	$138,767	$93,276	-$45,491
001-1040-510-12-26 - Non Exempt Non Bargaining	$67,104	$71,488	$71,725	$75,353	$77,609	$2,256
001-1040-510-12-30 - Assignment Differential	$3,853	$83	–	–	–	$0
001-1040-510-13-10 - Temporary & Part Time	–	$776	$1,183	$27,800	$2,800	-$25,000
001-1040-510-13-20 - Drop Plan Vac/Sick Payout	$7,174	–	–	$2,800	$2,800	$0
001-1040-510-14-10 - Overtime Regular	$208	–	–	$3,550	–	-$3,550
001-1040-510-15-40 - Paid Vacation Term Empl	$28,066	–	$10,579	–	–	$0
001-1040-510-15-50 - Paid Sick Leave Term Empl	$16,297	–	$49,824	–	–	$0
001-1040-510-17-10 - Sick Lv Sellback	$1,640	–	$1,911	$2,000	$2,000	$0
001-1040-510-17-20 - Vacation Lv Sellback	$5,310	$9,733	$1,911	$6,000	$6,000	$0
001-1040-510-21-00 - Fica Taxes	$67,994	$68,696	$70,439	$81,972	$82,637	$665
001-1040-510-22-10 - Genl Employees Retirement	$175,138	$187,646	$193,782	$193,782	$213,679	$19,897
001-1040-510-22-15 - Appt/Elc Official Retirmt	$27,403	$29,165	$31,469	$28,973	$29,843	$870
001-1040-510-23-20 - Gen Empl Veba Trust	$22,687	$23,437	$24,992	$26,789	$27,006	$217
001-1040-510-26-20 - Automobile	$19,506	$19,320	$19,256	$17,775	$17,775	$0
PERSONAL SERVICES TOTAL	**$1,419,449**	**$1,380,483**	**$1,470,988**	**$1,462,966**	**$1,464,757**	**$1,791**
Operating Expenses						
001-1040-510-31-20 - Prosecution	$17,800	$23,263	$26,650	$25,000	$25,000	$0
001-1040-510-31-30 - Special Legal	$106,118	$27,999	$20,615	$165,000	$130,000	-$35,000
001-1040-510-39-20 - Central Svcs Chgs	$5,977	$5,965	$7,371	$7,371	$6,558	-$813
001-1040-510-39-30 - Central Stores Chgs	$241	$241	$250	$250	$258	$8
001-1040-510-39-60 - Insur Svc Chgs -Health	$40,368	$51,494	$66,390	$66,390	$69,773	$3,383
001-1040-510-39-65 - Insur Svc Chgs -Risk Mgmt	$4,898	$6,035	$6,503	$6,503	$6,742	$239
001-1040-510-39-90 - Information Tech Charges	$11,955	$13,592	$15,302	$15,302	$15,637	$335
001-1040-510-40-10 - Travel Education Member	$7,825	$10,102	$6,383	$9,000	$4,500	-$4,500
001-1040-510-41-20 - Postage	$451	$446	$751	$850	$850	$0
001-1040-510-43-10 - Communication Svc/Phone	–	–	–	$900	–	-$900
001-1040-510-46-50 - Special Services	$18,184	$18,224	$21,635	$45,000	$40,000	-$5,000
001-1040-510-51-10 - Office Supplies	$1,903	$2,047	$2,369	$2,800	$2,800	$0
001-1040-510-52-15 - Small Tools Minor Equip	–	$843	$169	$500	$500	$0
001-1040-510-52-25 - Software Purchases	$1,220	–	–	–	–	$0
001-1040-510-54-10 - Publications	$751	$824	$1,576	$5,500	$4,000	-$1,500
OPERATING EXPENSES TOTAL	**$217,690**	**$161,076**	**$175,964**	**$350,366**	**$306,618**	**-$43,748**
CITY ATTORNEY TOTAL	**$1,637,139**	**$1,541,559**	**$1,646,952**	**$1,813,332**	**$1,771,375**	**-$41,957**
EXPENDITURES TOTAL	**$1,637,139**	**$1,541,559**	**$1,646,952**	**$1,813,332**	**$1,771,375**	**-$41,957**

1050 - City Clerk By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
City Clerk						
Personal Services						
001-1050-510-11-10 - Elected/Appointed	$136,873	$145,231	$156,652	$149,982	$162,993	$13,011
001-1050-510-12-10 - Exempt	$118,156	$91,663	$88,528	$87,002	$87,532	$530
001-1050-510-12-24 - Non Exempt General Emp	$88,272	$94,955	$106,515	$107,582	$114,972	$7,390
001-1050-510-12-26 - Non Exempt Non Bargaining	$29,947	$41,737	$1,820	$1,080	–	-$1,080
001-1050-510-12-30 - Assignment Differential	$20,644	$18,237	$2,653	–	–	$0
001-1050-510-13-10 - Temporary & Part Time	$16,295	$0	$37,280	$23,000	$24,894	$1,894
001-1050-510-14-10 - Overtime Regular	$925	$1,575	$945	$2,210	$2,210	$0
001-1050-510-15-40 - Paid Vacation Term Empl	$33,686	$4,495	–	–	–	$0
001-1050-510-15-50 - Paid Sick Leave Term Empl	$64,505	$3,747	–	–	–	$0
001-1050-510-17-10 - Sick Lv Sellback	$1,295	–	$1,514	–	–	$0
001-1050-510-17-20 - Vacation Lv Sellback	$3,884	–	$1,514	$5,000	$5,000	$0
001-1050-510-21-00 - Fica Taxes	$33,521	$31,069	$30,755	$25,292	$27,961	$2,669
001-1050-510-22-10 - Genl Employees Retirement	$81,332	$89,745	$100,241	$100,241	$104,750	$4,509
001-1050-510-22-15 - Appt/Elc Official Retirmt	$13,687	$14,523	$15,665	$16,547	$17,044	$497
001-1050-510-23-20 - Gen Empl Veba Trust	$8,277	$8,342	$7,858	$8,865	$9,138	$273
001-1050-510-26-20 - Automobile	$5,320	$4,250	$4,236	$4,800	$4,800	$0
001-1050-510-26-40 - Education	–	–	–	–	$8,000	$8,000
PERSONAL SERVICES TOTAL	**$656,618**	**$549,568**	**$556,176**	**$531,601**	**$569,294**	**$37,693**
Operating Expenses						
001-1050-510-31-60 - Other Professional	$52,823	$28,195	$27,552	$9,500	$9,500	$0
001-1050-510-39-20 - Central Svcs Chgs	$7,232	$7,217	$8,919	$8,919	$7,935	-$984
001-1050-510-39-30 - Central Stores Chgs	$322	$322	$334	$334	$344	$10
001-1050-510-39-60 - Insur Svc Chgs -Health	$18,077	$23,059	$29,729	$29,729	$31,244	$1,515
001-1050-510-39-65 - Insur Svc Chgs -Risk Mgmt	$3,264	$4,022	$4,334	$4,334	$4,494	$160
001-1050-510-39-90 - Information Tech Charges	$14,225	$16,173	$18,207	$18,207	$18,605	$398
001-1050-510-40-10 - Travel Education Member	$624	$547	$1,244	$3,000	$1,000	-$2,000
001-1050-510-41-20 - Postage	$918	$1,158	$872	$3,000	$3,000	$0
001-1050-510-44-10 - Rentals & Leases	$5,880	$6,120	$6,120	$30,000	$42,500	$12,500
001-1050-510-46-50 - Special Services	$57,594	$9,012	$11,545	$7,194	$9,600	$2,406
001-1050-510-48-10 - Advertising	$23,013	$14,585	$30,061	$10,000	$30,000	$20,000
001-1050-510-49-50 - Credit Card Bank Fees	$401	$331	$312	$9,000	$301	-$8,699
001-1050-510-51-10 - Office Supplies	$1,033	$977	$956	$1,500	$1,500	$0
001-1050-510-52-20 - Special Supplies	$836	–	$2,471	$1,000	$2,604	$1,604
001-1050-510-54-10 - Publications	$6,466	$4,855	$8,109	$13,000	$13,000	$0
OPERATING EXPENSES TOTAL	**$192,708**	**$116,572**	**$150,764**	**$148,717**	**$175,627**	**$26,910**
CITY CLERK TOTAL	**$849,326**	**$666,140**	**$706,940**	**$680,318**	**$744,921**	**$64,603**
EXPENDITURES TOTAL	**$849,326**	**$666,140**	**$706,940**	**$680,318**	**$744,921**	**$64,603**

1060 - Elections By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Elections						
Operating Expenses						
001-1060-510-31-60 - Other Professional	$42,599	$3,644	$39,375	$68,610	$133,074	$64,464
001-1060-510-39-20 - Central Svcs Chgs	$4,499	$4,490	$5,549	$5,549	$4,936	-$613
001-1060-510-39-30 - Central Stores Chgs	$58	$58	$60	$60	$62	$2
001-1060-510-41-20 - Postage	–	$44	$0	$1,557	$1,557	$0
001-1060-510-46-50 - Special Services	$587	$385	$517	$1,500	$1,500	$0
001-1060-510-48-10 - Advertising	–	–	$2,147	$22,900	$22,900	$0
001-1060-510-52-20 - Special Supplies	$3,070	$362	$1,502	$2,000	$2,000	$0
OPERATING EXPENSES TOTAL	**$50,813**	**$8,983**	**$49,149**	**$102,176**	**$166,029**	**$63,853**
ELECTIONS TOTAL	**$50,813**	**$8,983**	**$49,149**	**$102,176**	**$166,029**	**$63,853**
EXPENDITURES TOTAL	**$50,813**	**$8,983**	**$49,149**	**$102,176**	**$166,029**	**$63,853**

1070 - Human Resources By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Human Resources						
Personal Services						
001-1070-510-11-20 - Executive	$169,378	$162,522	$200,637	$199,450	$216,772	$17,322
001-1070-510-12-10 - Exempt	$339,108	$429,971	$505,582	$472,622	$519,985	$47,363
001-1070-510-12-26 - Non Exempt Non Bargaining	$247,846	$289,133	$306,780	$301,469	$317,505	$16,036
001-1070-510-12-30 - Assignment Differential	$22,706	$44,434	$7,402	$2,000	$2,000	$0
001-1070-510-13-10 - Temporary & Part Time	$20,858	$4,463	$28,744	$33,300	$33,300	$0
001-1070-510-13-20 - Drop Plan Vac/Sick Payout	–	$38,013	$19,083	–	–	$0
001-1070-510-14-10 - Overtime Regular	$1,374	$1,286	$456	$200	$200	$0
001-1070-510-15-40 - Paid Vacation Term Empl	$35,561	–	–	–	–	$0
001-1070-510-15-50 - Paid Sick Leave Term Empl	$44,883	–	–	–	–	$0
001-1070-510-17-10 - Sick Lv Sellback	$4,418	$1,271	$2,320	$4,000	$4,000	$0
001-1070-510-17-20 - Vacation Lv Sellback	$8,173	$3,357	$4,718	$6,000	$6,000	$0
001-1070-510-21-00 - Fica Taxes	$61,333	$73,177	$78,358	$74,476	$80,651	$6,175
001-1070-510-22-10 - Genl Employees Retirement	$234,064	$250,164	$278,674	$278,674	$303,781	$25,107
001-1070-510-23-20 - Gen Empl Veba Trust	$16,219	$19,235	$22,448	$24,339	$26,357	$2,018
001-1070-510-26-20 - Automobile	$15,007	$16,072	$16,849	$12,225	$12,225	$0
001-1070-510-26-40 - Education	$3,922	$2,475	$2,360	$2,000	$2,355	$355
001-1070-510-26-60 - Allowance -Cell Phone	–	–	$879	–	–	$0
PERSONAL SERVICES TOTAL	**$1,224,852**	**$1,335,572**	**$1,475,290**	**$1,410,755**	**$1,525,131**	**$114,376**
Operating Expenses						
001-1070-510-31-30 - Special Legal	$45,930	$18,505	$43,184	$62,000	$61,645	-$355
001-1070-510-31-50 - Medical	$12,189	$16,390	$15,407	$27,000	$27,000	$0
001-1070-510-31-60 - Other Professional	$75,866	$69,438	$73,073	$70,128	$70,128	$0
001-1070-510-39-20 - Central Svcs Chgs	$14,006	$13,977	$17,273	$17,273	$15,367	-$1,906
001-1070-510-39-30 - Central Stores Chgs	$162	$162	$168	$168	$173	$5
001-1070-510-39-60 - Insur Svc Chgs -Health	$50,861	$64,878	$83,646	$83,646	$87,908	$4,262
001-1070-510-39-65 - Insur Svc Chgs -Risk Mgmt	$4,079	$5,026	$5,416	$5,416	$5,615	$199
001-1070-510-39-90 - Information Tech Charges	$17,359	$19,736	$22,218	$22,218	$22,704	$486
001-1070-510-40-10 - Travel Education Member	$6,840	$17,433	$40,867	$40,000	$11,900	-$28,100
001-1070-510-41-20 - Postage	$1,430	$1,945	$1,419	$2,600	$2,600	$0
001-1070-510-46-30 - Machinery & Equipment	$11	$87	–	$250	$250	$0
001-1070-510-46-40 - Maintenance Contracts	$18,824	$48,769	$22,396	$22,999	–	-$22,999
001-1070-510-46-50 - Special Services	$799	$1,515	$1,451	$40,010	$25,010	-$15,000
001-1070-510-48-10 - Advertising	$4,966	$9,706	$7,513	$15,420	$46,620	$31,200
001-1070-510-51-10 - Office Supplies	$3,219	$30,539	$5,369	$9,500	$9,500	$0
001-1070-510-52-15 - Small Tools Minor Equip	$412	$2,394	–	$2,354	$2,354	$0
001-1070-510-52-20 - Special Supplies	$32,646	$24,237	$28,487	$43,206	$43,206	$0
001-1070-510-52-25 - Software Purchases	$1,630	$2,361	–	$2,000	$24,999	$22,999
001-1070-510-54-10 - Publications	–	–	$3,129	$1,425	$1,425	$0
OPERATING EXPENSES TOTAL	**$291,229**	**$347,097**	**$371,014**	**$467,613**	**$458,404**	**-$9,209**

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
HUMAN RESOURCES TOTAL	$1,516,080	$1,682,669	$1,846,305	$1,878,368	$1,983,535	$105,167
EXPENDITURES TOTAL	$1,516,080	$1,682,669	$1,846,305	$1,878,368	$1,983,535	$105,167

1080 - Internal Audit By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Internal Audit						
Personal Services						
001-1080-510-11-10 - Elected/Appointed	$184,204	$199,829	$215,492	$213,096	$222,695	$9,599
001-1080-510-12-10 - Exempt	$118,437	$125,778	$169,433	$201,095	$212,916	$11,821
001-1080-510-21-00 - Fica Taxes	$21,296	$22,968	$26,920	$31,686	$33,325	$1,639
001-1080-510-22-10 - Genl Employees Retirement	$82,340	$90,700	$96,781	$96,781	$101,956	$5,175
001-1080-510-22-15 - Appt/Elc Official Retirmt	$18,420	$19,983	$21,549	$19,130	$21,310	$2,180
001-1080-510-23-20 - Gen Empl Veba Trust	$6,809	$7,326	$8,661	$10,355	$10,891	$536
001-1080-510-26-20 - Automobile	$9,026	$9,056	$9,026	$9,000	$9,000	$0
001-1080-510-26-40 - Education	–	–	–	$3,000	$3,000	$0
PERSONAL SERVICES TOTAL	**$440,533**	**$475,640**	**$547,862**	**$584,143**	**$615,093**	**$30,950**
Operating Expenses						
001-1080-510-31-60 - Other Professional	–	–	–	$5,000	$5,000	$0
001-1080-510-39-20 - Central Svcs Chgs	$792	$790	$976	$976	$868	-$108
001-1080-510-39-60 - Insur Svc Chgs -Health	$27,760	$35,411	$45,655	$45,655	$47,981	$2,326
001-1080-510-39-65 - Insur Svc Chgs -Risk Mgmt	$2,448	$3,016	$3,250	$3,250	$3,370	$120
001-1080-510-39-90 - Information Tech Charges	$5,752	$6,540	$7,363	$7,363	$7,524	$161
001-1080-510-40-10 - Travel Education Member	$3,675	$2,206	$1,949	$9,000	$9,000	$0
001-1080-510-41-20 - Postage	–	$282	$0	–	–	$0
001-1080-510-51-10 - Office Supplies	$170	$178	$705	$730	$730	$0
001-1080-510-52-15 - Small Tools Minor Equip	–	–	$4,102	$500	–	-$500
001-1080-510-52-20 - Special Supplies	–	$72	$35	$200	$200	$0
001-1080-510-52-25 - Software Purchases	–	$820	$43,948	$7,700	$8,250	$550
001-1080-510-54-10 - Publications	$447	$950	$1,353	$1,500	$1,500	$0
OPERATING EXPENSES TOTAL	**$41,044**	**$50,264**	**$109,336**	**$81,874**	**$84,423**	**$2,549**
INTERNAL AUDIT TOTAL	**$481,577**	**$525,904**	**$657,198**	**$666,017**	**$699,516**	**$33,499**
EXPENDITURES TOTAL	**$481,577**	**$525,904**	**$657,198**	**$666,017**	**$699,516**	**$33,499**

1310-1320 - Finance Department

1310-1320 - Finance Department

1310-1320 - Finance Department Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	$163,584	$168,757	$177,760	$177,311	$190,857	$13,546
EXEC SALARIES TOTAL	**$163,584**	**$168,757**	**$177,760**	**$177,311**	**$190,857**	**$13,546**
Regular Salaries & Wages						
12-10 - Exempt	$798,864	$982,276	$1,152,112	$1,069,205	$1,212,772	$143,567
12-24 - Non Exempt General Emp	$161,546	$174,929	$170,066	$194,754	$209,046	$14,292
12-26 - Non Exempt Non Bargaining	$606,485	$577,008	$549,550	$626,599	$596,800	-$29,799
12-30 - Assignment Differential	$372	$13	$2,362	$2,000	$2,000	$0
REGULAR SALARIES & WAGES TOTAL	**$1,567,267**	**$1,734,226**	**$1,874,090**	**$1,892,558**	**$2,020,618**	**$128,060**
Other Salaries & Wages						
13-10 - Temporary & Part Time	$93,262	$20,784	$2,760	$26,000	$31,000	$5,000
13-20 - Drop Plan Vac/Sick Payout	$36,724	$37,283	$8,974	$34,300	$19,300	-$15,000
OTHER SALARIES & WAGES TOTAL	**$129,986**	**$58,068**	**$11,734**	**$60,300**	**$50,300**	**-$10,000**
Overtime						
14-10 - Overtime Regular	$4,268	$2,356	$2,137	$5,355	$5,355	$0
OVERTIME TOTAL	**$4,268**	**$2,356**	**$2,137**	**$5,355**	**$5,355**	**$0**
Special Pay						
15-40 - Paid Vacation Term Empl	–	$5,887	$27,487	$0	$0	$0
15-50 - Paid Sick Leave Term Empl	–	$3,449	$42,547	$0	$0	$0
17-10 - Sick Lv Sellback	$6,230	$3,742	$6,783	$6,000	$6,000	$0
17-20 - Vacation Lv Sellback	$10,933	$3,218	$6,783	$11,000	$11,000	$0
SPECIAL PAY TOTAL	**$17,163**	**$16,295**	**$83,600**	**$17,000**	**$17,000**	**$0**
Fica Taxes						
21-00 - Fica Taxes	$143,174	$149,099	$162,436	$158,192	$169,025	$10,833
FICA TAXES TOTAL	**$143,174**	**$149,099**	**$162,436**	**$158,192**	**$169,025**	**$10,833**
Retirement Contributions						
22-10 - Genl Employees Retirement	$701,234	$727,174	$790,854	$790,854	$844,124	$53,270
RETIREMENT CONTRIBUTIONS TOTAL	**$701,234**	**$727,174**	**$790,854**	**$790,854**	**$844,124**	**$53,270**
Health Insurance						
23-20 - Gen Empl Veba Trust	$38,537	$42,687	$45,786	$51,978	$55,237	$3,259
HEALTH INSURANCE TOTAL	**$38,537**	**$42,687**	**$45,786**	**$51,978**	**$55,237**	**$3,259**
Allowances						
26-20 - Automobile	$12,951	$13,584	$13,377	$12,600	$12,600	$0
26-40 - Education	–	$2,231	$2,231	$600	$2,000	$1,400
ALLOWANCES TOTAL	**$12,951**	**$15,815**	**$15,608**	**$13,200**	**$14,600**	**$1,400**

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
PERSONAL SERVICES TOTAL	**$2,778,165**	**$2,914,478**	**$3,164,004**	**$3,166,748**	**$3,367,116**	**$200,368**
Operating Expenses						
Professional Services						
31-60 - Other Professional	$107,863	$104,901	$50,941	$70,000	$70,000	$0
PROFESSIONAL SERVICES TOTAL	**$107,863**	**$104,901**	**$50,941**	**$70,000**	**$70,000**	**$0**
Accounting & Auditing						
32-10 - Accounting & Auditing	$79,046	$87,152	$94,184	$97,470	$98,390	$920
ACCOUNTING & AUDITING TOTAL	**$79,046**	**$87,152**	**$94,184**	**$97,470**	**$98,390**	**$920**
Intergovernment Oper Svcs						
39-20 - Central Svcs Chgs	$19,457	$19,417	$23,995	$23,995	$21,348	-$2,647
39-30 - Central Stores Chgs	$2,917	$2,921	$3,029	$3,029	$3,120	$91
39-60 - Insur Svc Chgs -Health	$160,999	$205,371	$264,780	$264,780	$278,272	$13,492
39-65 - Insur Svc Chgs -Risk Mgmt	$18,862	$23,240	$25,043	$25,043	$25,965	$922
39-90 - Information Tech Charges	$217,128	$226,861	$255,396	$255,396	$260,983	$5,587
INTERGOVERNMENT OPER SVCS TOTAL	**$419,363**	**$477,810**	**$572,243**	**$572,243**	**$589,688**	**$17,445**
Travel Education Member						
40-10 - Travel Education Member	$11,726	$11,314	$10,266	$14,000	$7,363	-$6,637
TRAVEL EDUCATION MEMBER TOTAL	**$11,726**	**$11,314**	**$10,266**	**$14,000**	**$7,363**	**-$6,637**
Communications & Freight						
41-20 - Postage	$5,952	$8,572	$9,043	$7,000	$9,500	$2,500
COMMUNICATIONS & FREIGHT TOTAL	**$5,952**	**$8,572**	**$9,043**	**$7,000**	**$9,500**	**$2,500**
Utility Services						
43-10 - Communication Svc/Phone	$390	$436	$437	$1,700	$1,700	$0
UTILITY SERVICES TOTAL	**$390**	**$436**	**$437**	**$1,700**	**$1,700**	**$0**
Repair & Maintenance						
46-30 - Machinery & Equipment	–	–	–	$210	$210	$0
46-40 - Maintenance Contracts	–	–	–	$7,240	$4,740	-$2,500
46-50 - Special Services	$760	–	–	$4,725	$0	-$4,725
REPAIR & MAINTENANCE TOTAL	**$760**	**–**	**–**	**$12,175**	**$4,950**	**-$7,225**
Office Supplies						
51-10 - Office Supplies	$18,205	$27,507	$21,498	$23,500	$23,500	$0
OFFICE SUPPLIES TOTAL	**$18,205**	**$27,507**	**$21,498**	**$23,500**	**$23,500**	**$0**
Operating Supplies						
52-15 - Small Tools Minor Equip	$5,266	–	$698	$1,350	$1,350	$0
52-20 - Special Supplies	$6,081	$6,228	$4,635	$9,400	$18,000	$8,600
52-25 - Software Purchases	$33,845	$820	–	$2,000	$2,000	$0
OPERATING SUPPLIES TOTAL	**$45,191**	**$7,048**	**$5,333**	**$12,750**	**$21,350**	**$8,600**
Public/Subscript/Membersh						
54-10 - Publications	$3,104	$3,884	$8,759	$2,000	$2,000	$0
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	**$3,104**	**$3,884**	**$8,759**	**$2,000**	**$2,000**	**$0**
OPERATING EXPENSES TOTAL	**$691,600**	**$728,624**	**$772,704**	**$812,838**	**$828,441**	**$15,603**
EXPENDITURES TOTAL	**$3,469,765**	**$3,643,102**	**$3,936,708**	**$3,979,586**	**$4,195,557**	**$215,971**

1310-1320 - Finance Department By Division

1310 - Accounting and Administration By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Accounting and Administration						
Personal Services						
001-1310-513-11-20 - Executive	$163,584	$168,757	$177,760	$177,311	$190,857	$13,546
001-1310-513-12-10 - Exempt	$612,852	$725,060	$869,108	$790,856	$915,412	$124,556
001-1310-513-12-26 - Non Exempt Non Bargaining	$532,378	$499,355	$468,451	$543,584	$510,046	-$33,538
001-1310-513-12-30 - Assignment Differential	$372	$13	$2,270	$2,000	$2,000	$0
001-1310-513-13-10 - Temporary & Part Time	$28,560	–	–	–	$31,000	$31,000
001-1310-513-13-20 - Drop Plan Vac/Sick Payout	$36,724	$37,283	$8,974	$19,300	$19,300	$0
001-1310-513-14-10 - Overtime Regular	$4,103	$1,640	$1,836	$4,255	$4,255	$0
001-1310-513-15-40 - Paid Vacation Term Empl	–	$5,887	$13,983	–	–	$0
001-1310-513-15-50 - Paid Sick Leave Term Empl	–	$3,449	$34,397	–	–	$0
001-1310-513-17-10 - Sick Lv Sellback	$6,230	$3,742	$6,783	$5,000	$5,000	$0
001-1310-513-17-20 - Vacation Lv Sellback	$10,933	$3,218	$6,783	$8,000	$8,000	$0
001-1310-513-21-00 - Fica Taxes	$106,340	$109,280	$120,423	$115,649	$123,648	$7,999
001-1310-513-22-10 - Genl Employees Retirement	$488,563	$502,377	$549,253	$549,253	$588,211	$38,958
001-1310-513-23-20 - Gen Empl Veba Trust	$29,052	$31,217	$34,091	$38,075	$40,408	$2,333
001-1310-513-26-20 - Automobile	$8,739	$9,358	$9,327	$8,400	$8,400	$0
001-1310-513-26-40 - Education	–	$2,231	$2,231	–	–	$0
PERSONAL SERVICES TOTAL	**$2,028,429**	**$2,102,866**	**$2,305,670**	**$2,261,683**	**$2,446,537**	**$184,854**
Operating Expenses						
001-1310-513-31-60 - Other Professional	$107,863	$104,901	$50,941	$70,000	$70,000	$0
001-1310-513-32-10 - Accounting & Auditing	$79,046	$87,152	$94,184	$97,470	$98,390	$920
001-1310-513-39-20 - Central Svcs Chgs	$15,535	$15,503	$19,158	$19,158	$17,045	-$2,113
001-1310-513-39-30 - Central Stores Chgs	$1,307	$1,309	$1,357	$1,357	$1,398	$41
001-1310-513-39-60 - Insur Svc Chgs -Health	$126,587	$161,475	$208,186	$208,186	$218,794	$10,608
001-1310-513-39-65 - Insur Svc Chgs -Risk Mgmt	$10,982	$13,531	$14,581	$14,581	$15,118	$537
001-1310-513-39-90 - Information Tech Charges	$127,839	$135,345	$152,369	$152,369	$155,702	$3,333
001-1310-513-40-10 - Travel Education Member	$11,362	$10,189	$8,434	$8,000	$6,363	-$1,637
001-1310-513-41-20 - Postage	$5,799	$8,388	$8,806	$6,500	$9,000	$2,500
001-1310-513-43-10 - Communication Svc/Phone	$390	$436	$437	$1,700	$1,700	$0
001-1310-513-46-40 - Maintenance Contracts	–	–	–	$7,240	$4,740	-$2,500
001-1310-513-46-50 - Special Services	$760	–	–	$4,725	–	-$4,725
001-1310-513-51-10 - Office Supplies	$11,988	$21,039	$13,675	$15,000	$15,000	$0
001-1310-513-52-15 - Small Tools Minor Equip	$5,266	–	–	$600	$600	$0
001-1310-513-52-20 - Special Supplies	$1,881	$4,064	$4,437	$7,400	$16,000	$8,600
001-1310-513-52-25 - Software Purchases	$33,845	$820	–	$2,000	$2,000	$0
001-1310-513-54-10 - Publications	$1,997	$3,785	$7,727	$1,000	$1,000	$0
OPERATING EXPENSES TOTAL	**$542,446**	**$567,938**	**$584,292**	**$617,286**	**$632,850**	**$15,564**

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
ACCOUNTING AND ADMINISTRATION TOTAL	$2,570,875	$2,670,804	$2,889,963	$2,878,969	$3,079,387	$200,418
EXPENDITURES TOTAL	$2,570,875	$2,670,804	$2,889,963	$2,878,969	$3,079,387	$200,418

1320 - Treasury By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Treasury						
Personal Services						
001-1320-513-12-10 - Exempt	$186,013	$257,216	$283,003	$278,349	$297,360	$19,011
001-1320-513-12-24 - Non Exempt General Emp	$161,546	$174,929	$170,066	$194,754	$209,046	$14,292
001-1320-513-12-26 - Non Exempt Non Bargaining	$74,108	$77,653	$81,098	$83,015	$86,754	$3,739
001-1320-513-12-30 - Assignment Differential	–	–	$92	–	–	$0
001-1320-513-13-10 - Temporary & Part Time	$64,702	$20,784	$2,760	$26,000	–	-$26,000
001-1320-513-13-20 - Drop Plan Vac/Sick Payout	–	–	–	$15,000	–	-$15,000
001-1320-513-14-10 - Overtime Regular	$165	$716	$301	$1,100	$1,100	$0
001-1320-513-15-40 - Paid Vacation Term Empl	–	–	$13,504	–	–	$0
001-1320-513-15-50 - Paid Sick Leave Term Empl	–	–	$8,150	–	–	$0
001-1320-513-17-10 - Sick Lv Sellback	–	–	–	$1,000	$1,000	$0
001-1320-513-17-20 - Vacation Lv Sellback	–	–	–	$3,000	$3,000	$0
001-1320-513-21-00 - Fica Taxes	$36,835	$39,819	$42,013	$42,543	$45,377	$2,834
001-1320-513-22-10 - Genl Employees Retirement	$212,671	$224,797	$241,601	$241,601	$255,913	$14,312
001-1320-513-23-20 - Gen Empl Veba Trust	$9,485	$11,471	$11,695	$13,903	$14,829	$926
001-1320-513-26-20 - Automobile	$4,212	$4,226	$4,049	$4,200	$4,200	$0
001-1320-513-26-40 - Education	–	–	–	$600	$2,000	$1,400
PERSONAL SERVICES TOTAL	**$749,736**	**$811,612**	**$858,333**	**$905,065**	**$920,579**	**$15,514**
Operating Expenses						
001-1320-513-39-20 - Central Svcs Chgs	$3,922	$3,914	$4,837	$4,837	$4,303	-$534
001-1320-513-39-30 - Central Stores Chgs	$1,610	$1,612	$1,672	$1,672	$1,722	$50
001-1320-513-39-60 - Insur Svc Chgs -Health	$34,412	$43,896	$56,594	$56,594	$59,478	$2,884
001-1320-513-39-65 - Insur Svc Chgs -Risk Mgmt	$7,880	$9,709	$10,462	$10,462	$10,847	$385
001-1320-513-39-90 - Information Tech Charges	$89,289	$91,516	$103,027	$103,027	$105,281	$2,254
001-1320-513-40-10 - Travel Education Member	$364	$1,125	$1,832	$6,000	$1,000	-$5,000
001-1320-513-41-20 - Postage	$154	$184	$237	$500	$500	$0
001-1320-513-46-30 - Machinery & Equipment	–	–	–	$210	$210	$0
001-1320-513-51-10 - Office Supplies	$6,217	$6,468	$7,823	$8,500	$8,500	$0
001-1320-513-52-15 - Small Tools Minor Equip	–	–	$698	$750	$750	$0
001-1320-513-52-20 - Special Supplies	$4,200	$2,163	$198	$2,000	$2,000	$0
001-1320-513-54-10 - Publications	$1,107	$99	$1,032	$1,000	$1,000	$0
OPERATING EXPENSES TOTAL	**$149,155**	**$160,687**	**$188,412**	**$195,552**	**$195,591**	**$39**
TREASURY TOTAL	**$898,890**	**$972,298**	**$1,046,745**	**$1,100,617**	**$1,116,170**	**$15,553**
EXPENDITURES TOTAL	**$898,890**	**$972,298**	**$1,046,745**	**$1,100,617**	**$1,116,170**	**$15,553**

1360 - Budget Office

1360 - Budget Office

1360 - Budget Office By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Budget						
Personal Services						
001-1360-513-11-20 - Executive	$140,542	$152,495	$122,791	$161,467	$180,000	$18,533
001-1360-513-12-10 - Exempt	$186,814	$222,783	$258,826	$234,415	$287,813	$53,398
001-1360-513-12-30 - Assignment Differential	–	–	$14,112	–	–	$0
001-1360-513-13-10 - Temporary & Part Time	$14,042	$2,394	–	$27,200	$30,000	$2,800
001-1360-513-15-40 - Paid Vacation Term Empl	–	–	$21,223	–	–	$0
001-1360-513-15-50 - Paid Sick Leave Term Empl	–	–	$18,876	–	–	$0
001-1360-513-17-10 - Sick Lv Sellback	$5,988	$3,910	$974	$6,000	$6,000	$0
001-1360-513-17-20 - Vacation Lv Sellback	$4,367	$2,364	$974	$5,000	$5,000	$0
001-1360-513-21-00 - Fica Taxes	$27,256	$29,717	$33,743	$30,285	$29,463	-$822
001-1360-513-22-10 - Genl Employees Retirement	$82,854	$89,858	$101,615	$101,615	$111,803	$10,188
001-1360-513-23-20 - Gen Empl Veba Trust	$7,365	$8,444	$8,215	$9,898	$9,629	-$269
001-1360-513-26-20 - Automobile	$4,212	$4,226	$2,944	$4,200	$4,200	$0
001-1360-513-26-40 - Education	$5,400	–	–	–	–	$0
001-1360-513-26-60 - Allowance -Cell Phone	–	–	$199	–	$480	$480
PERSONAL SERVICES TOTAL	**$478,840**	**$516,192**	**$584,492**	**$580,080**	**$664,388**	**$84,308**
Operating Expenses						
001-1360-513-31-60 - Other Professional	$60,829	$64,244	$190,085	$71,000	$86,000	$15,000
001-1360-513-39-20 - Central Svcs Chgs	$2,174	$2,170	$2,682	$2,682	$2,385	-$297
001-1360-513-39-30 - Central Stores Chgs	$241	$241	$250	$250	$258	$8
001-1360-513-39-60 - Insur Svc Chgs -Health	$11,808	$15,056	$19,411	$19,411	$20,400	$989
001-1360-513-39-65 - Insur Svc Chgs -Risk Mgmt	$3,264	$4,022	$4,334	$4,334	$4,494	$160
001-1360-513-39-90 - Information Tech Charges	$10,404	$11,826	$13,313	$13,313	$13,601	$288
001-1360-513-39-91 - It Charges - Gasb 96	$75,546	–	–	–	–	$0
001-1360-513-40-10 - Travel Education Member	$1,234	$3,941	$892	$7,000	$1,000	-$6,000
001-1360-513-41-20 - Postage	$25	$7	$15	$920	$920	$0
001-1360-513-43-10 - Communication Svc/Phone	$47	$420	$385	$960	–	-$960
001-1360-513-46-50 - Special Services	$1,965	$4,995	$3,150	$5,490	$5,490	$0
001-1360-513-48-10 - Advertising	$5,737	–	$5,941	$6,000	$6,000	$0
001-1360-513-51-10 - Office Supplies	$2,594	$2,227	$2,792	$4,000	$4,000	$0
001-1360-513-52-15 - Small Tools Minor Equip	–	–	–	$1,000	$1,000	$0
001-1360-513-52-20 - Special Supplies	$3,500	$1,706	$785	$8,000	$4,000	-$4,000
001-1360-513-52-25 - Software Purchases	–	–	–	$400	$400	$0
001-1360-513-54-10 - Publications	$874	–	–	$1,000	$1,000	$0

	ACTUALS		ADOPTED			
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
OPERATING EXPENSES TOTAL	$180,243	$110,855	$244,034	$145,760	$150,948	$5,188
BUDGET TOTAL	$659,083	$627,047	$828,526	$725,840	$815,336	$89,496
EXPENDITURES TOTAL	$659,083	$627,047	$828,526	$725,840	$815,336	$89,496

1510-1550 - Development Services Department

1510-1550 - Development Services Department

1510-1550 - Development Services Department Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	$201,152	$230,672	$247,116	$253,886	$265,323	$11,437
EXEC SALARIES TOTAL	**$201,152**	**$230,672**	**$247,116**	**$253,886**	**$265,323**	**$11,437**
Regular Salaries & Wages						
12-10 - Exempt	$650,765	$547,435	$670,078	$681,984	$728,118	$46,134
12-24 - Non Exempt General Emp	$1,389,318	$1,041,503	$1,095,244	$1,148,012	$1,154,812	$6,800
12-26 - Non Exempt Non Bargaining	$72,816	$95,895	$55,872	$90,922	$59,243	-$31,679
12-30 - Assignment Differential	$40,517	$34,518	$17,561	$20,000	$20,000	$0
REGULAR SALARIES & WAGES TOTAL	**$2,153,416**	**$1,719,350**	**$1,838,754**	**$1,940,918**	**$1,962,173**	**$21,255**
Other Salaries & Wages						
13-10 - Temporary & Part Time	$51,696	$62,499	$78,768	$70,316	$70,316	$0
13-20 - Drop Plan Vac/Sick Payout	$45,469	$13,030	$13,030	$9,564	$9,564	$0
OTHER SALARIES & WAGES TOTAL	**$97,165**	**$75,528**	**$91,798**	**$79,880**	**$79,880**	**$0**
Overtime						
14-10 - Overtime Regular	$39,870	$32,667	$37,791	$33,600	$33,600	$0
14-40 - Overtime Call-In	–	–	$314	$0	$0	$0
OVERTIME TOTAL	**$39,870**	**$32,667**	**$38,105**	**$33,600**	**$33,600**	**$0**
Special Pay						
15-40 - Paid Vacation Term Empl	$13,939	$11,798	$1,996	$0	$0	$0
15-50 - Paid Sick Leave Term Empl	$7,840	$56,883	–	$0	$0	$0
15-70 - Incentive Pay	$5,124	$4,882	$5,850	$5,400	$5,400	$0
17-10 - Sick Lv Sellback	$14,444	$8,346	$3,311	$3,300	$3,300	$0
17-20 - Vacation Lv Sellback	$5,861	$4,620	$3,311	$7,400	$7,400	$0
SPECIAL PAY TOTAL	**$47,207**	**$86,528**	**$14,468**	**$16,100**	**$16,100**	**$0**
Fica Taxes						
21-00 - Fica Taxes	$189,056	$158,228	$164,987	$166,374	$168,171	$1,797
FICA TAXES TOTAL	**$189,056**	**$158,228**	**$164,987**	**$166,374**	**$168,171**	**$1,797**
Retirement Contributions						
22-10 - Genl Employees Retirement	$860,176	$896,874	$958,598	$958,598	$1,011,889	$53,291
RETIREMENT CONTRIBUTIONS TOTAL	**$860,176**	**$896,874**	**$958,598**	**$958,598**	**$1,011,889**	**$53,291**
Health Insurance						
23-20 - Gen Empl Veba Trust	$52,014	$43,141	$46,531	$54,372	$55,156	$784
HEALTH INSURANCE TOTAL	**$52,014**	**$43,141**	**$46,531**	**$54,372**	**$55,156**	**$784**
Allowances						
26-20 - Automobile	$5,500	$4,226	$4,212	$4,199	$4,200	$1

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
26-40 - Education	–	–	$692	$0	$0	$0
26-60 - Allowance -Cell Phone	$1,444	$972	$963	$1,070	$1,070	$0
ALLOWANCES TOTAL	**$6,944**	**$5,198**	**$5,867**	**$5,269**	**$5,270**	**$1**
PERSONAL SERVICES TOTAL	**$3,647,000**	**$3,248,186**	**$3,406,223**	**$3,508,997**	**$3,597,562**	**$88,565**
Operating Expenses						
Professional Services						
31-60 - Other Professional	$312,839	$228,270	$212,552	$114,000	$115,200	$1,200
PROFESSIONAL SERVICES TOTAL	**$312,839**	**$228,270**	**$212,552**	**$114,000**	**$115,200**	**$1,200**
Intergovernment Oper Svcs						
39-20 - Central Svcs Chgs	$68,498	$68,358	$84,476	$84,476	$75,157	-$9,319
39-30 - Central Stores Chgs	$724	$725	$752	$752	$775	$23
39-60 - Insur Svc Chgs -Health	$232,080	$296,042	$381,680	$381,680	$401,127	$19,447
39-65 - Insur Svc Chgs -Risk Mgmt	$25,516	$31,439	$33,879	$33,879	$35,126	$1,247
39-80 - Vehicle Service Chgs	$10,270	$11,864	$12,730	$12,730	$14,262	$1,532
39-90 - Information Tech Charges	$109,023	$113,952	$128,285	$128,285	$131,092	$2,807
INTERGOVERNMENT OPER SVCS TOTAL	**$446,111**	**$522,380**	**$641,802**	**$641,802**	**$657,539**	**$15,737**
Travel Education Member						
40-10 - Travel Education Member	$20,230	$24,269	$25,109	$34,000	$13,000	-$21,000
TRAVEL EDUCATION MEMBER TOTAL	**$20,230**	**$24,269**	**$25,109**	**$34,000**	**$13,000**	**-$21,000**
Communications & Freight						
41-20 - Postage	$35,396	$21,398	$22,057	$26,880	$24,880	-$2,000
COMMUNICATIONS & FREIGHT TOTAL	**$35,396**	**$21,398**	**$22,057**	**$26,880**	**$24,880**	**-$2,000**
Utility Services						
43-10 - Communication Svc/Phone	$4,332	$2,805	$2,548	$2,805	$2,805	$0
UTILITY SERVICES TOTAL	**$4,332**	**$2,805**	**$2,548**	**$2,805**	**$2,805**	**$0**
Rentals & Leases						
44-10 - Rentals & Leases	$510	$1,172	$0	$6,000	$6,000	$0
RENTALS & LEASES TOTAL	**$510**	**$1,172**	**$0**	**$6,000**	**$6,000**	**$0**
Repair & Maintenance						
46-30 - Machinery & Equipment	$264	$949	$1,858	$5,250	$5,250	$0
46-40 - Maintenance Contracts	$43,712	$1,447	$1,609	$4,500	$4,500	$0
46-50 - Special Services	$20,500	$25,286	$24,542	$22,225	$22,250	$25
REPAIR & MAINTENANCE TOTAL	**$64,477**	**$27,682**	**$28,009**	**$31,975**	**$32,000**	**$25**
Promotional Activities						
48-10 - Advertising	$17,979	$9,625	$16,894	$21,500	$21,500	$0
PROMOTIONAL ACTIVITIES TOTAL	**$17,979**	**$9,625**	**$16,894**	**$21,500**	**$21,500**	**$0**
Other Current Charges						
49-50 - Credit Card Bank Fees	$36,719	$33,090	$41,266	$36,000	$26,863	-$9,137
OTHER CURRENT CHARGES TOTAL	**$36,719**	**$33,090**	**$41,266**	**$36,000**	**$26,863**	**-$9,137**
Office Supplies						
51-10 - Office Supplies	$15,413	$9,391	$6,870	$10,065	$11,100	$1,035
OFFICE SUPPLIES TOTAL	**$15,413**	**$9,391**	**$6,870**	**$10,065**	**$11,100**	**$1,035**
Operating Supplies						
52-15 - Small Tools Minor Equip	$52	$134	$1,160	$3,100	$0	-$3,100
52-20 - Special Supplies	$3,847	$1,202	$2,313	$1,650	$3,500	$1,850
52-25 - Software Purchases	$30,972	$60,625	$64,737	$64,000	$64,575	$575
52-50 - Clothing	$10,935	$8,719	$6,594	$4,050	$3,000	-$1,050
OPERATING SUPPLIES TOTAL	**$45,805**	**$70,681**	**$74,804**	**$72,800**	**$71,075**	**-$1,725**
Public/Subscript/Membersh						

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
54-10 - Publications	$22,124	$20,886	$21,349	$20,500	$21,000	$500
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	**$22,124**	**$20,886**	**$21,349**	**$20,500**	**$21,000**	**$500**
OPERATING EXPENSES TOTAL	**$1,021,934**	**$971,649**	**$1,093,260**	**$1,018,327**	**$1,002,962**	**-$15,365**
EXPENDITURES TOTAL	**$4,668,934**	**$4,219,834**	**$4,499,483**	**$4,527,324**	**$4,600,524**	**$73,200**

1510-1550 Development Services Department By Division

1510 - Planning and Zoning By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Planning & Zoning						
Personal Services						
001-1510-515-11-20 - Executive	$201,152	$230,672	$247,116	$253,886	$265,323	$11,437
001-1510-515-12-10 - Exempt	$650,765	$547,435	$670,078	$681,984	$728,118	$46,134
001-1510-515-12-24 - Non Exempt General Emp	$1,270,664	$861,610	$908,448	$969,875	$958,839	-$11,036
001-1510-515-12-26 - Non Exempt Non Bargaining	$71,498	$67,923	$55,872	$90,922	$59,243	-$31,679
001-1510-515-12-30 - Assignment Differential	$39,001	$34,518	$17,551	$20,000	$20,000	$0
001-1510-515-13-10 - Temporary & Part Time	$51,696	$62,499	$78,768	$70,316	$70,316	$0
001-1510-515-13-20 - Drop Plan Vac/Sick Payout	$45,469	$13,030	$13,030	$9,564	$9,564	$0
001-1510-515-14-10 - Overtime Regular	$37,291	$31,795	$37,337	$31,900	$31,900	$0
001-1510-515-14-40 - Overtime Call-In	–	–	$314	–	–	$0
001-1510-515-15-40 - Paid Vacation Term Empl	$13,939	$11,798	$1,996	–	–	$0
001-1510-515-15-50 - Paid Sick Leave Term Empl	$7,840	$56,883	–	–	–	$0
001-1510-515-15-70 - Incentive Pay	$5,124	$4,882	$5,452	$5,400	$5,400	$0
001-1510-515-17-10 - Sick Lv Sellback	$14,444	$7,432	$2,370	$3,000	$3,000	$0
001-1510-515-17-20 - Vacation Lv Sellback	$5,861	$3,707	$2,370	$7,000	$7,000	$0
001-1510-515-21-00 - Fica Taxes	$179,661	$142,264	$150,588	$152,745	$153,882	$1,137
001-1510-515-22-10 - Genl Employees Retirement	$834,319	$869,684	$929,792	$929,792	$981,693	$51,901
001-1510-515-23-20 - Gen Empl Veba Trust	$49,315	$38,464	$42,328	$49,917	$50,485	$568
001-1510-515-26-20 - Automobile	$5,500	$4,226	$4,212	$4,199	$4,200	$1
001-1510-515-26-60 - Allowance -Cell Phone	$963	$489	$481	$570	$570	$0
PERSONAL SERVICES TOTAL	**$3,484,500**	**$2,989,309**	**$3,168,103**	**$3,281,070**	**$3,349,533**	**$68,463**
Operating Expenses						
001-1510-515-31-60 - Other Professional	$312,839	$228,270	$212,552	$114,000	$115,200	$1,200
001-1510-515-39-20 - Central Svcs Chgs	$49,399	$49,298	$60,922	$60,922	$54,201	-$6,721
001-1510-515-39-30 - Central Stores Chgs	$322	$322	$334	$334	$344	$10
001-1510-515-39-60 - Insur Svc Chgs -Health	$228,890	$291,973	$376,434	$376,434	$395,614	$19,180
001-1510-515-39-65 - Insur Svc Chgs -Risk Mgmt	$24,700	$30,434	$32,796	$32,796	$34,003	$1,207
001-1510-515-39-80 - Vehicle Service Chgs	$10,270	$11,864	$12,730	$12,730	$14,262	$1,532
001-1510-515-39-90 - Information Tech Charges	$103,106	$107,225	$120,712	$120,712	$123,353	$2,641
001-1510-515-40-10 - Travel Education Member	$20,230	$24,269	$25,109	$34,000	$13,000	-$21,000
001-1510-515-41-20 - Postage	$29,058	$16,900	$16,834	$19,380	$17,380	-$2,000
001-1510-515-43-10 - Communication Svc/Phone	$4,332	$2,805	$2,548	$2,805	$2,805	$0
001-1510-515-44-10 - Rentals & Leases	$510	$1,172	–	$6,000	$6,000	$0
001-1510-515-46-30 - Machinery & Equipment	$264	$949	$1,858	$5,250	$5,250	$0
001-1510-515-46-40 - Maintenance Contracts	$43,712	$1,447	$1,609	$3,000	$3,000	$0
001-1510-515-46-50 - Special Services	$2,848	$1,658	$6,989	$4,225	$4,250	$25
001-1510-515-48-10 - Advertising	$1,269	–	$500	$1,500	$1,500	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
001-1510-515-49-50 - Credit Card Bank Fees	$36,719	$33,090	$41,266	$36,000	$26,863	-$9,137
001-1510-515-51-10 - Office Supplies	$12,041	$7,613	$6,640	$5,700	$6,300	$600
001-1510-515-52-15 - Small Tools Minor Equip	$52	$134	$1,160	$3,100	–	-$3,100
001-1510-515-52-20 - Special Supplies	$3,794	$1,095	$1,991	$1,150	$3,000	$1,850
001-1510-515-52-25 - Software Purchases	$30,972	$60,625	$64,737	$64,000	$64,575	$575
001-1510-515-52-50 - Clothing	$10,935	$8,719	$6,594	$4,050	$3,000	-$1,050
001-1510-515-54-10 - Publications	$22,124	$20,886	$21,349	$20,500	$21,000	$500
OPERATING EXPENSES TOTAL	**$948,386**	**$900,749**	**$1,015,664**	**$928,588**	**$914,900**	**-$13,688**
PLANNING & ZONING TOTAL	**$4,432,886**	**$3,890,058**	**$4,183,767**	**$4,209,658**	**$4,264,433**	**$54,775**
EXPENDITURES TOTAL	**$4,432,886**	**$3,890,058**	**$4,183,767**	**$4,209,658**	**$4,264,433**	**$54,775**

1535 - Advisory Board By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Advisory Board Dev Svc						
Personal Services						
001-1535-515-12-24 - Non Exempt General Emp	$48,103	$50,952	$53,591	$54,002	$57,845	$3,843
001-1535-515-12-30 - Assignment Differential	$1,516	–	–	–	–	$0
001-1535-515-14-10 - Overtime Regular	$700	$760	$446	$1,400	$1,400	$0
001-1535-515-21-00 - Fica Taxes	$3,896	$4,001	$4,176	$4,132	$4,426	$294
001-1535-515-22-10 - Genl Employees Retirement	$25,857	$27,190	$28,806	$28,806	$30,196	$1,390
001-1535-515-23-20 - Gen Empl Veba Trust	$1,082	$1,146	$1,206	$1,351	$1,447	$96
001-1535-515-26-60 - Allowance -Cell Phone	$481	$483	$481	$500	$500	$0
PERSONAL SERVICES TOTAL	**$81,634**	**$84,533**	**$88,707**	**$90,191**	**$95,814**	**$5,623**
Operating Expenses						
001-1535-515-39-20 - Central Svcs Chgs	$19,099	$19,060	$23,554	$23,554	$20,956	-$2,598
001-1535-515-39-30 - Central Stores Chgs	$402	$403	$418	$418	$431	$13
001-1535-515-39-60 - Insur Svc Chgs -Health	$3,190	$4,069	$5,246	$5,246	$5,513	$267
001-1535-515-39-65 - Insur Svc Chgs -Risk Mgmt	$816	$1,005	$1,083	$1,083	$1,123	$40
001-1535-515-39-90 - Information Tech Charges	$5,917	$6,727	$7,573	$7,573	$7,739	$166
001-1535-515-41-20 - Postage	$6,337	$4,498	$5,223	$7,500	$7,500	$0
001-1535-515-46-40 - Maintenance Contracts	–	–	–	$1,500	$1,500	$0
001-1535-515-46-50 - Special Services	$17,651	$23,628	$17,553	$18,000	$18,000	$0
001-1535-515-48-10 - Advertising	$16,710	$9,625	$16,394	$20,000	$20,000	$0
001-1535-515-51-10 - Office Supplies	$3,372	$1,778	$230	$4,365	$4,800	$435
001-1535-515-52-20 - Special Supplies	$54	$107	$322	$500	$500	$0
OPERATING EXPENSES TOTAL	**$73,548**	**$70,899**	**$77,596**	**$89,739**	**$88,062**	**-$1,677**
ADVISORY BOARD DEV SVC TOTAL	**$155,183**	**$155,432**	**$166,302**	**$179,930**	**$183,876**	**$3,946**
EXPENDITURES TOTAL	**$155,183**	**$155,432**	**$166,302**	**$179,930**	**$183,876**	**$3,946**

1550 - Lien Search By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Building Inspections						
Personal Services						
001-1550-515-12-24 - Non Exempt General Emp	$70,551	$128,941	$133,204	$124,135	$138,128	$13,993
001-1550-515-12-26 - Non Exempt Non Bargaining	$1,318	$27,973	–	–	–	$0
001-1550-515-12-30 - Assignment Differential	–	–	$10	–	–	$0
001-1550-515-14-10 - Overtime Regular	$1,879	$111	$9	$300	$300	$0
001-1550-515-15-70 - Incentive Pay	–	–	$398	–	–	$0
001-1550-515-17-10 - Sick Lv Sellback	–	$913	$941	$300	$300	$0
001-1550-515-17-20 - Vacation Lv Sellback	–	$913	$941	$400	$400	$0
001-1550-515-21-00 - Fica Taxes	$5,499	$11,962	$10,223	$9,497	$9,863	$366
001-1550-515-23-20 - Gen Empl Veba Trust	$1,617	$3,530	$2,997	$3,104	$3,224	$120
001-1550-515-26-40 - Education	–	–	$692	–	–	$0
PERSONAL SERVICES TOTAL	**$80,865**	**$174,345**	**$149,414**	**$137,736**	**$152,215**	**$14,479**
BUILDING INSPECTIONS TOTAL	**$80,865**	**$174,345**	**$149,414**	**$137,736**	**$152,215**	**$14,479**
EXPENDITURES TOTAL	**$80,865**	**$174,345**	**$149,414**	**$137,736**	**$152,215**	**$14,479**

1530 - Code Compliance Department

1530 - Code Compliance Department

1530 - Code Compliance By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Code Compliance						
Personal Services						
001-1530-515-11-20 - Executive	$145,967	$147,024	$156,444	$156,953	$164,024	$7,071
001-1530-515-12-10 - Exempt	$80,666	$182,768	$119,194	$201,613	$107,174	-$94,439
001-1530-515-12-24 - Non Exempt General Emp	$627,556	$1,117,665	$1,074,758	$1,239,793	$1,321,620	$81,827
001-1530-515-12-26 - Non Exempt Non Bargaining	$123,345	$156,354	$190,419	$195,797	$205,945	$10,148
001-1530-515-12-30 - Assignment Differential	$3,946	$12,360	$9,372	–	–	$0
001-1530-515-13-10 - Temporary & Part Time	–	$10,842	$22,194	$27,583	$27,583	$0
001-1530-515-13-20 - Drop Plan Vac/Sick Payout	–	$39,340	$10,587	–	–	$0
001-1530-515-14-10 - Overtime Regular	$9,384	$10,748	$9,578	$10,000	$10,000	$0
001-1530-515-14-30 - Overtime Holiday	$1,404	–	–	–	–	$0
001-1530-515-15-40 - Paid Vacation Term Empl	–	$5,473	$4,289	–	–	$0
001-1530-515-15-50 - Paid Sick Leave Term Empl	–	$3,138	–	–	–	$0
001-1530-515-15-70 - Incentive Pay	–	–	$3,953	$19,200	$21,600	$2,400
001-1530-515-17-10 - Sick Lv Sellback	$683	$721	–	–	–	$0
001-1530-515-17-20 - Vacation Lv Sellback	$683	$721	–	–	–	$0
001-1530-515-21-00 - Fica Taxes	$75,338	$127,179	$120,705	$139,242	$137,606	-$1,636
001-1530-515-22-10 - Genl Employees Retirement	$24,492	$352,124	$404,204	$404,204	$450,379	$46,175
001-1530-515-23-20 - Gen Empl Veba Trust	$21,871	$36,173	$34,652	$45,412	$44,970	-$442
001-1530-515-26-40 - Education	–	$2,467	$2,734	$3,700	$3,700	$0
PERSONAL SERVICES TOTAL	**$1,115,335**	**$2,205,097**	**$2,163,084**	**$2,443,497**	**$2,494,601**	**$51,104**
Operating Expenses						
001-1530-515-31-60 - Other Professional	$20,031	$26,198	$38,171	$95,000	–	-$95,000
001-1530-515-39-20 - Central Svcs Chgs	$54,931	$54,819	$67,745	$67,745	$60,271	-$7,474
001-1530-515-39-30 - Central Stores Chgs	$356	$356	$369	$369	$380	$11
001-1530-515-39-60 - Insur Svc Chgs -Health	$187,239	$238,843	$307,935	$307,935	$323,625	$15,690
001-1530-515-39-65 - Insur Svc Chgs -Risk Mgmt	–	$172,957	$186,379	$186,379	$193,241	$6,862
001-1530-515-39-80 - Vehicle Service Chgs	$5,443	$6,288	$6,747	$6,747	$7,559	$812
001-1530-515-39-90 - Information Tech Charges	$33,790	$38,417	$43,249	$43,249	$44,195	$946
001-1530-515-40-10 - Travel Education Member	$13,648	$13,834	$17,760	$18,000	$9,000	-$9,000
001-1530-515-41-20 - Postage	$24,627	$49,243	$53,506	$27,000	$27,000	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
001-1530-515-43-10 - Communication Svc/Phone	$6,932	$11,525	$10,292	$14,400	$14,400	$0
001-1530-515-44-10 - Rentals & Leases	$25,110	$17,836	$29,159	$25,506	$25,506	$0
001-1530-515-46-40 - Maintenance Contracts	–	$4,621	–	–	–	$0
001-1530-515-46-50 - Special Services	$2,021	$1,520	$3,508	$4,800	$4,800	$0
001-1530-515-51-10 - Office Supplies	$15,513	$9,782	$14,264	$18,750	$18,750	$0
001-1530-515-52-15 - Small Tools Minor Equip	–	$1,878	–	–	–	$0
001-1530-515-52-20 - Special Supplies	$1,683	$1,136	$611	$4,400	$4,400	$0
001-1530-515-52-25 - Software Purchases	–	$33,705	$2,000	$42,453	$46,604	$4,151
001-1530-515-52-50 - Clothing	$1,911	$10,552	$11,113	$20,250	$21,450	$1,200
OPERATING EXPENSES TOTAL	**$393,235**	**$693,509**	**$792,807**	**$882,983**	**$801,181**	**-$81,802**
CODE COMPLIANCE TOTAL	**$1,508,570**	**$2,898,606**	**$2,955,891**	**$3,326,480**	**$3,295,782**	**-$30,698**
EXPENDITURES TOTAL	**$1,508,570**	**$2,898,606**	**$2,955,891**	**$3,326,480**	**$3,295,782**	**-$30,698**

2170 - Police Public Safety Services (BSO)

2170 - Police Public Safety Services (BSO)

2170 - Police Public Safety Services (BSO) by Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Publ Safety -Brwd Sheriff						
Personal Services						
001-2170-521-22-20 - Police & Fire Retirement	–	$4,890,981	$5,366,082	$5,366,082	$6,371,897	$1,005,815
001-2170-521-22-21 - Premium Tax-fl	–	$1,759,458	$1,969,593	–	$1,759,459	$1,759,459
PERSONAL SERVICES TOTAL	**–**	**$6,650,439**	**$7,335,675**	**$5,366,082**	**$8,131,356**	**$2,765,274**
Operating Expenses						
001-2170-521-31-60 - Other Professional	–	–	–	$341,250	–	-$341,250
001-2170-521-34-10 - Police Services -Bso	$55,045,489	$54,703,409	$57,153,806	$57,501,618	$64,678,065	$7,176,447
001-2170-521-34-20 - Police Svc Cops Grant	–	–	$25,340	–	$34,553	$34,553
001-2170-521-34-21 - Jag Bso	–	–	$63,781	–	–	$0
OPERATING EXPENSES TOTAL	**$55,045,489**	**$54,703,409**	**$57,242,927**	**$57,842,868**	**$64,712,618**	**$6,869,750**
PUBL SAFETY -BRWD SHERIFF TOTAL	**$55,045,489**	**$61,353,848**	**$64,578,603**	**$63,208,950**	**$72,843,974**	**$9,635,024**
EXPENDITURES TOTAL	**$55,045,489**	**$61,353,848**	**$64,578,603**	**$63,208,950**	**$72,843,974**	**$9,635,024**

2205-2270 - Fire Department

2205-2270 - Fire Department

2205-2270 - Fire Department Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Personal Services						
Exec Salaries						
11-10 - Elected/Appointed	$2,348	$959	–	$0	$0	$0
11-20 - Executive	$176,700	$280,125	$246,839	$298,573	$224,586	-$73,987
EXEC SALARIES TOTAL	**$179,048**	**$281,084**	**$246,839**	**$298,573**	**$224,586**	**-$73,987**
Regular Salaries & Wages						
12-10 - Exempt	$1,142,899	$1,144,694	$1,138,421	$1,373,975	$1,331,270	-$42,705
12-22 - Non Exempt Fire	$9,928,887	$10,861,869	$11,424,548	$11,562,047	$12,317,485	$755,438
12-24 - Non Exempt General Emp	$1,205,574	$1,244,170	$1,075,267	$1,307,537	$1,235,737	-$71,800
12-26 - Non Exempt Non Bargaining	$66,640	$16,154	$55,839	$0	$59,243	$59,243
12-30 - Assignment Differential	$1,925,601	$2,123,317	$2,210,706	$1,813,200	$2,119,583	$306,383
12-60 - Accrued Vacation/Sick Lve	–	$1,489	-$1,489	$0	$0	$0
REGULAR SALARIES & WAGES TOTAL	**$14,269,601**	**$15,391,694**	**$15,903,292**	**$16,056,759**	**$17,063,318**	**$1,006,559**
Other Salaries & Wages						
13-10 - Temporary & Part Time	$257,105	$245,045	$142,533	$297,623	$310,037	$12,414
13-20 - Drop Plan Vac/Sick Payout	$92,296	$134,563	$242,540	$50,400	$50,400	$0
OTHER SALARIES & WAGES TOTAL	**$349,400**	**$379,608**	**$385,074**	**$348,023**	**$360,437**	**$12,414**
Overtime						
14-10 - Overtime Regular	$1,525,159	$1,928,355	$2,202,286	$1,265,000	$1,265,000	$0
14-20 - Overtime Public Service	$1,792	$7,999	$3,350	$32,522	$32,522	$0
14-40 - Overtime Call-In	–	–	$52	$0	$0	$0
OVERTIME TOTAL	**$1,526,951**	**$1,936,354**	**$2,205,688**	**$1,297,522**	**$1,297,522**	**$0**
Special Pay						
15-10 - Stand By	$25,265	$25,526	$24,158	$17,700	$25,000	$7,300
15-30 - Fire Incentive	$48,883	$56,689	$61,269	$52,020	$58,300	$6,280
15-40 - Paid Vacation Term Empl	$85,296	$16,098	$29,719	$5,000	$5,000	$0
15-50 - Paid Sick Leave Term Empl	$148,301	$30,231	$74,868	$5,000	$5,000	$0
15-70 - Incentive Pay	$16,883	$16,969	$13,596	$14,275	$16,969	$2,694
15-80 - Fire Academy Instructor P	$7,395	$16,488	$46,415	$35,000	$35,000	$0
17-10 - Sick Lv Sellback	$26,975	$11,668	$8,955	$32,300	$34,000	$1,700
17-20 - Vacation Lv Sellback	$41,402	$11,204	$9,463	$24,000	$25,700	$1,700
SPECIAL PAY TOTAL	**$400,400**	**$184,873**	**$268,443**	**$185,295**	**$204,969**	**$19,674**
Fica Taxes						
21-00 - Fica Taxes	$1,228,595	$1,329,581	$1,398,034	$1,119,250	$1,162,725	$43,475
FICA TAXES TOTAL	**$1,228,595**	**$1,329,581**	**$1,398,034**	**$1,119,250**	**$1,162,725**	**$43,475**
Retirement Contributions						

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
22-10 - Genl Employees Retirement	$837,991	$869,494	$960,616	$960,616	$1,039,632	$79,016
22-20 - Police & Fire Retirement	$4,379,164	$9,173,390	$10,697,065	$10,697,065	$12,445,952	$1,748,887
22-21 - Premium Tax-fl	–	$1,815,297	$2,239,047	$0	$1,815,297	$1,815,297
RETIREMENT CONTRIBUTIONS TOTAL	**$5,217,155**	**$11,858,181**	**$13,896,728**	**$11,657,681**	**$15,300,881**	**$3,643,200**
Health Insurance						
23-10 - Fire Health Insur Trust	$776,967	$1,074,143	$1,194,695	$1,367,760	$1,587,451	$219,691
23-20 - Gen Empl Veba Trust	$63,485	$60,734	$55,525	$99,287	$102,401	$3,114
HEALTH INSURANCE TOTAL	**$840,453**	**$1,134,877**	**$1,250,220**	**$1,467,047**	**$1,689,852**	**$222,805**
Allowances						
26-40 - Education	$28,486	$22,917	$33,292	$25,330	$27,970	$2,640
26-50 - Leather	$22,880	$24,420	$25,300	$25,040	$26,180	$1,140
26-60 - Allowance -Cell Phone	$481	$326	–	$473	$473	$0
ALLOWANCES TOTAL	**$51,848**	**$47,663**	**$58,592**	**$50,843**	**$54,623**	**$3,780**
PERSONAL SERVICES TOTAL	**$24,063,451**	**$32,543,914**	**$35,612,909**	**$32,480,993**	**$37,358,913**	**$4,877,920**
Operating Expenses						
Professional Services						
31-50 - Medical	$17,000	$18,105	$28,835	$31,140	$28,000	-$3,140
31-60 - Other Professional	$48,615	$53,002	$110,025	$185,815	$123,050	-$62,765
PROFESSIONAL SERVICES TOTAL	**$65,615**	**$71,107**	**$138,860**	**$216,955**	**$151,050**	**-$65,905**
Intergovernment Oper Svcs						
39-20 - Central Svcs Chgs	$124,525	$124,269	$153,571	$153,571	$136,630	-$16,941
39-30 - Central Stores Chgs	$23,775	$23,807	$24,690	$24,690	$25,430	$740
39-60 - Insur Svc Chgs -Health	$1,635,534	$2,086,294	$2,689,809	$2,689,809	$2,826,862	$137,053
39-65 - Insur Svc Chgs -Risk Mgmt	$1,464,854	$1,804,921	$1,944,989	$1,944,989	$2,016,597	$71,608
39-80 - Vehicle Service Chgs	$432,467	$499,588	$536,042	$536,042	$600,557	$64,515
39-90 - Information Tech Charges	$225,577	$241,466	$271,839	$271,839	$277,785	$5,946
INTERGOVERNMENT OPER SVCS TOTAL	**$3,906,732**	**$4,780,345**	**$5,620,940**	**$5,620,940**	**$5,883,861**	**$262,921**
Travel Education Member						
40-10 - Travel Education Member	$54,375	$43,710	$66,107	$113,775	$35,888	-$77,887
TRAVEL EDUCATION MEMBER TOTAL	**$54,375**	**$43,710**	**$66,107**	**$113,775**	**$35,888**	**-$77,887**
Communications & Freight						
41-20 - Postage	$1,009	$2,243	$1,479	$3,500	$700	-$2,800
COMMUNICATIONS & FREIGHT TOTAL	**$1,009**	**$2,243**	**$1,479**	**$3,500**	**$700**	**-$2,800**
Utility Services						
43-10 - Communication Svc/Phone	$71,792	$64,723	$62,948	$90,391	$81,300	-$9,091
UTILITY SERVICES TOTAL	**$71,792**	**$64,723**	**$62,948**	**$90,391**	**$81,300**	**-$9,091**
Rentals & Leases						
44-10 - Rentals & Leases	$109,195	$162,829	$132,864	$119,650	$168,500	$48,850
RENTALS & LEASES TOTAL	**$109,195**	**$162,829**	**$132,864**	**$119,650**	**$168,500**	**$48,850**
Insurance						
45-55 - Ambulance Special Service	$33,747	$15,464	$13,274	$54,000	$46,000	-$8,000
INSURANCE TOTAL	**$33,747**	**$15,464**	**$13,274**	**$54,000**	**$46,000**	**-$8,000**
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	$217,871	$252,083	$313,465	$352,350	$341,000	-$11,350
46-30 - Machinery & Equipment	$42,884	$50,328	$131,975	$101,707	$130,000	$28,293
46-40 - Maintenance Contracts	$75,940	$89,031	$77,181	$182,840	$0	-$182,840
46-50 - Special Services	$94,103	$131,250	$118,479	$92,556	$123,198	$30,642
REPAIR & MAINTENANCE TOTAL	**$430,798**	**$522,693**	**$641,100**	**$729,453**	**$594,198**	**-$135,255**
Other Current Charges						

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
49-50 - Credit Card Bank Fees	$657	$101	–	$1,800	$1,000	-$800
OTHER CURRENT CHARGES TOTAL	**$657**	**$101**	**–**	**$1,800**	**$1,000**	**-$800**
Office Supplies						
51-10 - Office Supplies	$12,895	$16,790	$16,019	$26,200	$17,484	-$8,716
OFFICE SUPPLIES TOTAL	**$12,895**	**$16,790**	**$16,019**	**$26,200**	**$17,484**	**-$8,716**
Operating Supplies						
52-05 - Chemicals/Horticultural	–	$243	$262	$300	$300	$0
52-15 - Small Tools Minor Equip	$109,526	$258,351	$182,940	$138,784	$254,576	$115,792
52-20 - Special Supplies	$68,370	$101,428	$73,793	$66,806	$69,112	$2,306
52-25 - Software Purchases	$128,307	$116,888	$187,825	$242,724	$264,145	$21,421
52-50 - Clothing	$37,962	$34,982	$162,530	$121,905	$46,800	-$75,105
52-51 - Fd Bunker Gear	$59,037	$255,213	$189,836	$153,100	$133,000	-$20,100
52-55 - Cleaning	$36,156	$42,241	$63,162	$32,550	$41,900	$9,350
OPERATING SUPPLIES TOTAL	**$439,358**	**$809,346**	**$860,349**	**$756,169**	**$809,833**	**$53,664**
Public/Subscript/Membersh						
54-10 - Publications	$4,585	$2,395	$3,075	$8,610	$8,900	$290
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	**$4,585**	**$2,395**	**$3,075**	**$8,610**	**$8,900**	**$290**
OPERATING EXPENSES TOTAL	**$5,130,758**	**$6,491,746**	**$7,557,015**	**$7,741,443**	**$7,798,714**	**$57,271**
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	$0	$0	$32,786	$0	$0	$0
64-10 - Heavy Machinery & Equip	–	–	$16,348	$0	$0	$0
64-15 - Communications	$5,074	$0	$0	$0	$0	$0
64-40 - Light	–	–	$28,791	$0	$0	$0
64-45 - Rescue	–	$12,776	$0	$0	$0	$0
MACHINERY & EQUIPMENT TOTAL	**$5,074**	**$12,776**	**$77,925**	**$0**	**$0**	**$0**
CAPITAL TOTAL	**$5,074**	**$12,776**	**$77,925**	**$0**	**$0**	**$0**
EXPENDITURES TOTAL	**$29,199,284**	**$39,048,436**	**$43,247,850**	**$40,222,436**	**$45,157,627**	**$4,935,191**

2205-2270 - Fire Department By Division

2205 - Fire Administration By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Fire Administration						
Personal Services						
001-2205-522-11-10 - Elected/Appointed	$2,348	$959	–	–	–	$0
001-2205-522-11-20 - Executive	$176,700	$280,125	$246,839	$298,573	$224,586	-$73,987
001-2205-522-12-10 - Exempt	$374,946	$291,628	$330,463	$397,353	$347,200	-$50,153
001-2205-522-12-24 - Non Exempt General Emp	$1,524	$31,925	–	–	–	$0
001-2205-522-12-26 - Non Exempt Non Bargaining	$66,640	$16,154	$55,839	–	$59,243	$59,243
001-2205-522-12-30 - Assignment Differential	$39,858	$34,066	$29,804	$45,800	$32,761	-$13,039
001-2205-522-13-10 - Temporary & Part Time	$24,486	$24,816	–	$19,700	$19,700	$0
001-2205-522-13-20 - Drop Plan Vac/Sick Payout	$18,565	$18,315	$38,708	–	–	$0
001-2205-522-14-10 - Overtime Regular	$36,366	$117,464	$86,890	$30,000	$30,000	$0
001-2205-522-15-30 - Fire Incentive	$1,564	$1,328	$723	$5,280	$1,400	-$3,880
001-2205-522-15-40 - Paid Vacation Term Empl	$47,425	$9,236	$4,181	$5,000	$5,000	$0
001-2205-522-15-50 - Paid Sick Leave Term Empl	$97,653	$10,703	$18,039	$5,000	$5,000	$0
001-2205-522-17-10 - Sick Lv Sellback	$20,121	$1,473	$814	$10,000	$10,000	$0
001-2205-522-17-20 - Vacation Lv Sellback	$24,901	$1,473	$814	$10,000	$10,000	$0
001-2205-522-21-00 - Fica Taxes	$59,807	$51,653	$50,660	$57,658	$47,955	-$9,703
001-2205-522-22-10 - Genl Employees Retirement	$189,199	$194,713	$216,920	$216,920	$236,009	$19,089
001-2205-522-22-21 - Premium Tax-fl	–	$1,815,297	$2,239,047	–	$1,815,297	$1,815,297
001-2205-522-23-10 - Fire Health Insur Trust	$14,818	–	–	–	–	$0
001-2205-522-23-20 - Gen Empl Veba Trust	$13,256	$13,968	$14,616	$18,843	$15,672	-$3,171
001-2205-522-26-40 - Education	$1,281	–	–	$1,200	$1,200	$0
PERSONAL SERVICES TOTAL	**$1,211,459**	**$2,915,296**	**$3,334,357**	**$1,121,327**	**$2,861,023**	**$1,739,696**
Operating Expenses						
001-2205-522-39-20 - Central Svcs Chgs	$44,509	$44,418	$54,891	$54,891	$48,836	-$6,055
001-2205-522-39-30 - Central Stores Chgs	$80	$80	$83	$83	$85	$2
001-2205-522-39-60 - Insur Svc Chgs -Health	$68,155	$86,939	$112,088	$112,088	$117,799	$5,711
001-2205-522-39-65 - Insur Svc Chgs -Risk Mgmt	$55,665	$68,588	$73,911	$73,911	$76,632	$2,721
001-2205-522-39-80 - Vehicle Service Chgs	$16,649	$19,233	$20,636	$20,636	$23,120	$2,484
001-2205-522-39-90 - Information Tech Charges	$81,681	$87,866	$98,918	$98,918	$101,082	$2,164
001-2205-522-40-10 - Travel Education Member	$27,307	$15,593	$34,972	$62,000	$15,000	-$47,000
001-2205-522-41-20 - Postage	$1,009	$2,226	$1,479	$3,500	$700	-$2,800
001-2205-522-43-10 - Communication Svc/Phone	$1,268	$2,255	$5,562	$15,291	$15,500	$209
001-2205-522-46-30 - Machinery & Equipment	$236	$925	–	$1,800	–	-$1,800
001-2205-522-46-50 - Special Services	$36,412	$21,999	$17,891	$19,200	$19,698	$498
001-2205-522-51-10 - Office Supplies	$4,377	$5,824	$3,251	$5,900	$2,500	-$3,400
001-2205-522-52-15 - Small Tools Minor Equip	$6,173	$7,650	–	–	$17,000	$17,000
001-2205-522-52-20 - Special Supplies	$816	$9,347	$834	$1,328	$3,000	$1,672

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
001-2205-522-52-25 - Software Purchases	$12,275	$11,405	$48,613	$50,079	$50,000	-$79
001-2205-522-52-50 - Clothing	$449	$1,160	$615	$1,200	$3,500	$2,300
001-2205-522-54-10 - Publications	$1,654	–	$2,000	$2,100	$2,500	$400
OPERATING EXPENSES TOTAL	**$358,716**	**$385,507**	**$475,744**	**$522,925**	**$496,952**	**-$25,973**
FIRE ADMINISTRATION TOTAL	**$1,570,176**	**$3,300,803**	**$3,810,101**	**$1,644,252**	**$3,357,975**	**$1,713,723**
EXPENDITURES TOTAL	**$1,570,176**	**$3,300,803**	**$3,810,101**	**$1,644,252**	**$3,357,975**	**$1,713,723**

2210 - Fire Operations By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Fire Operations						
Personal Services						
001-2210-522-12-10 - Exempt	$159,173	$171,251	$184,064	$184,155	$192,451	$8,296
001-2210-522-12-22 - Non Exempt Fire	$8,951,248	$9,898,362	$10,365,676	$10,433,384	$11,026,661	$593,277
001-2210-522-12-30 - Assignment Differential	$1,631,570	$1,833,056	$1,926,873	$1,600,000	$1,833,056	$233,056
001-2210-522-12-60 - Accrued Vacation/Sick Lve	–	$1,489	-$1,489	–	–	$0
001-2210-522-13-20 - Drop Plan Vac/Sick Payout	$40,700	$41,968	$65,286	$37,200	$37,200	$0
001-2210-522-14-10 - Overtime Regular	$1,187,807	$1,580,091	$1,776,211	$1,000,000	$1,000,000	$0
001-2210-522-14-20 - Overtime Public Service	–	$1,545	–	$30,522	$30,522	$0
001-2210-522-15-30 - Fire Incentive	$42,746	$50,772	$55,089	$39,000	$51,000	$12,000
001-2210-522-15-40 - Paid Vacation Term Empl	$17,890	$3,243	$3,169	–	–	$0
001-2210-522-15-50 - Paid Sick Leave Term Empl	$2,992	$5,902	$37,592	–	–	$0
001-2210-522-15-80 - Fire Academy Instructor P	$7,395	$10,637	$29,618	$35,000	$35,000	$0
001-2210-522-17-10 - Sick Lv Sellback	–	$2,583	$1,209	$14,000	$14,000	$0
001-2210-522-17-20 - Vacation Lv Sellback	–	$4,174	$1,209	$4,000	$4,000	$0
001-2210-522-21-00 - Fica Taxes	$892,511	$1,006,671	$1,076,159	$814,349	$860,679	$46,330
001-2210-522-22-10 - Genl Employees Retirement	$151,212	$154,675	$159,927	$159,927	$164,666	$4,739
001-2210-522-22-20 - Police & Fire Retirement	$3,812,217	$7,743,744	$9,098,707	$9,098,707	$10,682,821	$1,584,114
001-2210-522-23-10 - Fire Health Insur Trust	$673,243	$929,547	$1,060,993	$1,203,789	$1,378,818	$175,029
001-2210-522-23-20 - Gen Empl Veba Trust	$9,537	$3,853	$4,140	$10,000	$15,000	$5,000
001-2210-522-26-40 - Education	$21,122	$21,088	$31,442	$18,360	$21,000	$2,640
001-2210-522-26-50 - Leather	$20,900	$22,660	$23,100	$21,780	$23,540	$1,760
PERSONAL SERVICES TOTAL	**$17,622,265**	**$23,487,311**	**$25,898,975**	**$24,704,173**	**$27,370,414**	**$2,666,241**
Operating Expenses						
001-2210-522-31-50 - Medical	$17,000	$17,000	$27,835	$30,000	$27,000	-$3,000
001-2210-522-31-60 - Other Professional	$31,315	$40,786	$62,075	$62,315	$60,000	-$2,315
001-2210-522-39-20 - Central Svcs Chgs	$25,912	$25,859	$31,956	$31,956	$28,431	-$3,525
001-2210-522-39-30 - Central Stores Chgs	$11,531	$11,547	$11,975	$11,975	$12,334	$359
001-2210-522-39-60 - Insur Svc Chgs - Health	$1,124,235	$1,434,078	$1,848,923	$1,848,923	$1,943,131	$94,208
001-2210-522-39-65 - Insur Svc Chgs - Risk Mgmt	$1,183,962	$1,458,820	$1,572,029	$1,572,029	$1,629,906	$57,877
001-2210-522-39-80 - Vehicle Service Chgs	$351,561	$406,125	$435,759	$435,759	$488,204	$52,445
001-2210-522-39-90 - Information Tech Charges	$75,343	$80,660	$90,806	$90,806	$92,792	$1,986
001-2210-522-40-10 - Travel Education Member	$12,399	$11,052	$11,653	$13,687	$10,000	-$3,687
001-2210-522-41-20 - Postage	–	$17	–	–	–	$0
001-2210-522-43-10 - Communication Svc/Phone	$64,674	$57,156	$50,598	$63,900	$54,000	-$9,900
001-2210-522-46-10 - Land, Bldgs, Improvements	$3,009	–	$49,942	$68,000	$68,000	$0
001-2210-522-46-30 - Machinery & Equipment	$19,975	$20,110	$78,298	$69,500	$102,000	$32,500

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
001-2210-522-46-40 - Maintenance Contracts	$62,048	$74,601	$63,681	$168,340	–	-$168,340
001-2210-522-46-50 - Special Services	$38,948	$76,223	$75,985	$47,569	$86,000	$38,431
001-2210-522-51-10 - Office Supplies	$3,897	$7,143	$9,323	$12,000	$6,000	-$6,000
001-2210-522-52-15 - Small Tools Minor Equip	$83,158	$179,043	$165,292	$102,617	$190,476	$87,859
001-2210-522-52-20 - Special Supplies	$38,197	$40,544	$48,636	$36,000	$32,000	-$4,000
001-2210-522-52-25 - Software Purchases	$113,988	$93,860	$101,199	$96,000	$91,000	-$5,000
001-2210-522-52-50 - Clothing	$28,354	$28,635	$154,859	$111,915	$31,000	-$80,915
001-2210-522-52-51 - Fd Bunker Gear	$56,338	$255,213	$173,916	$145,100	$128,000	-$17,100
001-2210-522-52-55 - Cleaning	$8,413	$2,634	$13,079	$6,000	$5,000	-$1,000
001-2210-522-54-10 - Publications	$755	$690	$833	$833	$800	-$33
OPERATING EXPENSES TOTAL	**$3,355,011**	**$4,321,795**	**$5,078,652**	**$5,025,224**	**$5,086,074**	**$60,850**
Capital						
001-2210-522-64-05 - Motor Vehicles	–	–	$32,786	–	–	$0
001-2210-522-64-15 - Communications	$5,074	–	–	–	–	$0
001-2210-522-64-40 - Light	–	–	$28,791	–	–	$0
001-2210-522-64-45 - Rescue	–	$12,776	$0	–	–	$0
CAPITAL TOTAL	**$5,074**	**$12,776**	**$61,577**	**–**	**–**	**$0**
FIRE OPERATIONS TOTAL	**$20,982,350**	**$27,821,881**	**$31,039,204**	**$29,729,397**	**$32,456,488**	**$2,727,091**
EXPENDITURES TOTAL	**$20,982,350**	**$27,821,881**	**$31,039,204**	**$29,729,397**	**$32,456,488**	**$2,727,091**

2220 - Fire Logistics By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Fire Logistics						
Personal Services						
001-2220-522-12-10 - Exempt	$173,670	$184,293	$164,943	$192,786	$166,470	-$26,316
001-2220-522-12-24 - Non Exempt General Emp	$146,148	$174,458	$169,591	$185,299	$188,071	$2,772
001-2220-522-12-30 - Assignment Differential	$68	–	$23	–	–	$0
001-2220-522-13-10 - Temporary & Part Time	$89,868	$59,931	$39,282	$35,000	$35,000	$0
001-2220-522-13-20 - Drop Plan Vac/Sick Payout	–	–	$44,412	–	–	$0
001-2220-522-14-10 - Overtime Regular	–	–	$2,319	–	–	$0
001-2220-522-15-40 - Paid Vacation Term Empl	–	–	$1,673	–	–	$0
001-2220-522-15-50 - Paid Sick Leave Term Empl	–	–	$2,788	–	–	$0
001-2220-522-17-10 - Sick Lv Sellback	–	$733	$1,419	–	$700	$700
001-2220-522-17-20 - Vacation Lv Sellback	$4,395	–	$610	–	$700	$700
001-2220-522-21-00 - Fica Taxes	$31,692	$32,075	$32,330	$28,924	$27,123	-$1,801
001-2220-522-22-10 - Genl Employees Retirement	$63,506	$72,146	$83,563	$83,563	$93,293	$9,730
001-2220-522-23-20 - Gen Empl Veba Trust	$7,171	$8,072	$7,512	$9,453	$8,864	-$589
001-2220-522-26-40 - Education	$2,386	$1,213	$1,850	$1,590	$1,590	$0
PERSONAL SERVICES TOTAL	**$518,905**	**$532,921**	**$552,315**	**$536,615**	**$521,811**	**-$14,804**
Operating Expenses						
001-2220-522-39-20 - Central Svcs Chgs	$15,430	$15,398	$19,029	$19,029	$16,930	-$2,099
001-2220-522-39-30 - Central Stores Chgs	$7,971	$7,982	$8,278	$8,278	$8,526	$248
001-2220-522-39-60 - Insur Svc Chgs -Health	$17,202	$21,943	$28,291	$28,291	$29,733	$1,442
001-2220-522-39-65 - Insur Svc Chgs -Risk Mgmt	$531	$654	$705	$705	$731	$26
001-2220-522-43-10 - Communication Svc/Phone	$1,650	–	–	–	–	$0
001-2220-522-44-10 - Rentals & Leases	$109,195	$162,829	$132,864	$119,650	$168,500	$48,850
001-2220-522-46-10 - Land, Bldgs, Improvements	$202,225	$208,020	$245,885	$251,350	$239,000	-$12,350
001-2220-522-46-30 - Machinery & Equipment	$17,059	$15,795	$12,726	$13,000	$6,000	-$7,000
001-2220-522-46-40 - Maintenance Contracts	$13,892	$14,430	$13,500	$14,500	–	-$14,500
001-2220-522-46-50 - Special Services	$11,659	$2,485	$3,240	$2,200	$2,000	-$200
001-2220-522-51-10 - Office Supplies	–	$78	–	–	–	$0
001-2220-522-52-05 - Chemicals/Horticultural	–	$243	$262	$300	$300	$0
001-2220-522-52-15 - Small Tools Minor Equip	$8,834	$20,652	$6,429	$6,500	$6,500	$0
001-2220-522-52-20 - Special Supplies	$5,420	$4,678	$3,610	$4,000	$10,400	$6,400
001-2220-522-52-25 - Software Purchases	–	–	–	–	$17,000	$17,000
001-2220-522-52-55 - Cleaning	$27,368	$38,875	$49,704	$25,000	$35,650	$10,650
OPERATING EXPENSES TOTAL	**$438,437**	**$514,063**	**$524,523**	**$492,803**	**$541,270**	**$48,467**
FIRE LOGISTICS TOTAL	**$957,341**	**$1,046,983**	**$1,076,839**	**$1,029,418**	**$1,063,081**	**$33,663**
EXPENDITURES TOTAL	**$957,341**	**$1,046,983**	**$1,076,839**	**$1,029,418**	**$1,063,081**	**$33,663**

2250 - Ocean Rescue By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Ocean Rescue						
Personal Services						
001-2250-522-12-10 - Exempt	$77,771	$79,587	$43,817	$85,742	$72,013	-$13,729
001-2250-522-12-24 - Non Exempt General Emp	$1,001,152	$979,681	$860,649	$1,060,367	$999,417	-$60,950
001-2250-522-12-30 - Assignment Differential	$72,178	$69,367	$57,346	$44,400	$66,937	$22,537
001-2250-522-13-10 - Temporary & Part Time	$116,892	$141,884	$103,251	$217,102	$229,516	$12,414
001-2250-522-13-20 - Drop Plan Vac/Sick Payout	$10,886	$6,648	$19,031	–	–	$0
001-2250-522-14-10 - Overtime Regular	$182,669	$127,265	$217,986	$110,000	$110,000	$0
001-2250-522-14-40 - Overtime Call-In	–	–	$52	–	–	$0
001-2250-522-15-40 - Paid Vacation Term Empl	$872	$737	$8,396	–	–	$0
001-2250-522-15-50 - Paid Sick Leave Term Empl	–	$2,290	$6,955	–	–	$0
001-2250-522-15-70 - Incentive Pay	$16,883	$16,969	$13,596	$14,275	$16,969	$2,694
001-2250-522-21-00 - Fica Taxes	$110,548	$106,083	$97,960	$87,678	$81,965	-$5,713
001-2250-522-22-10 - Genl Employees Retirement	$400,399	$411,595	$449,505	$449,505	$480,144	$30,639
001-2250-522-23-20 - Gen Empl Veba Trust	$24,204	$23,982	$20,318	$28,653	$26,786	-$1,867
001-2250-522-26-40 - Education	$2,922	$617	–	$2,000	$2,000	$0
001-2250-522-26-60 - Allowance -Cell Phone	$481	$326	–	$473	$473	$0
PERSONAL SERVICES TOTAL	**$2,017,858**	**$1,967,031**	**$1,898,861**	**$2,100,195**	**$2,086,220**	**-$13,975**
Operating Expenses						
001-2250-522-31-60 - Other Professional	–	–	–	$55,000	–	-$55,000
001-2250-522-39-20 - Central Svcs Chgs	$22,964	$22,917	$28,321	$28,321	$25,197	-$3,124
001-2250-522-39-30 - Central Stores Chgs	$2,419	$2,422	$2,512	$2,512	$2,587	$75
001-2250-522-39-60 - Insur Svc Chgs -Health	$222,921	$284,359	$366,617	$366,617	$385,297	$18,680
001-2250-522-39-65 - Insur Svc Chgs -Risk Mgmt	$208,376	$256,751	$276,676	$276,676	$286,862	$10,186
001-2250-522-39-80 - Vehicle Service Chgs	$28,495	$32,918	$35,320	$35,320	$39,571	$4,251
001-2250-522-39-90 - Information Tech Charges	$7,969	$9,060	$10,200	$10,200	$10,423	$223
001-2250-522-40-10 - Travel Education Member	$4,497	$4,072	$2,140	$5,700	$3,000	-$2,700
001-2250-522-46-10 - Land, Bldgs, Improvements	$2,637	$1,447	$1,151	$3,000	$3,000	$0
001-2250-522-46-30 - Machinery & Equipment	$1,702	$10,840	$39,451	$14,907	$19,000	$4,093
001-2250-522-46-50 - Special Services	$1,951	$25,807	$13,339	$16,887	$9,500	-$7,387
001-2250-522-51-10 - Office Supplies	$300	$300	$316	$500	$2,000	$1,500
001-2250-522-52-15 - Small Tools Minor Equip	$5,891	$32,251	$1,011	$19,560	$19,600	$40
001-2250-522-52-20 - Special Supplies	$16,240	$18,750	$7,155	$16,818	$15,712	-$1,106
001-2250-522-52-25 - Software Purchases	–	–	$13,002	$13,000	$15,000	$2,000
001-2250-522-52-50 - Clothing	$6,138	$1,739	$5,294	$5,440	$6,000	$560
001-2250-522-52-55 - Cleaning	$375	$731	$379	$750	$750	$0
OPERATING EXPENSES TOTAL	**$532,875**	**$704,365**	**$802,885**	**$871,208**	**$843,499**	**-$27,709**
OCEAN RESCUE TOTAL	**$2,550,733**	**$2,671,395**	**$2,701,746**	**$2,971,403**	**$2,929,719**	**-$41,684**
EXPENDITURES TOTAL	**$2,550,733**	**$2,671,395**	**$2,701,746**	**$2,971,403**	**$2,929,719**	**-$41,684**

2260 - Fire Prevention By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Fire Prevention						
Personal Services						
001-2260-522-12-10 - Exempt	$205,869	$183,955	$147,574	$249,205	$266,378	$17,173
001-2260-522-12-22 - Non Exempt Fire	$727,076	$700,635	$784,308	$861,363	$1,007,419	$146,056
001-2260-522-12-24 - Non Exempt General Emp	$56,749	$58,107	$45,028	$61,871	$48,249	-$13,622
001-2260-522-12-30 - Assignment Differential	$111,414	$99,148	$104,560	$63,000	$99,148	$36,148
001-2260-522-13-20 - Drop Plan Vac/Sick Payout	$22,144	$45,879	$43,620	–	–	$0
001-2260-522-14-10 - Overtime Regular	$97,358	$91,375	$110,542	$70,000	$70,000	$0
001-2260-522-14-20 - Overtime Public Service	–	$166	$2,621	–	–	$0
001-2260-522-15-10 - Stand By	$25,265	$25,526	$24,158	$17,700	$25,000	$7,300
001-2260-522-15-30 - Fire Incentive	$1,324	$1,328	$2,207	$2,500	$2,640	$140
001-2260-522-15-40 - Paid Vacation Term Empl	$19,109	$2,882	$12,300	–	–	$0
001-2260-522-15-50 - Paid Sick Leave Term Empl	$47,656	$11,336	$9,494	–	–	$0
001-2260-522-17-10 - Sick Lv Sellback	$6,853	$6,038	$5,513	$6,000	$7,000	$1,000
001-2260-522-17-20 - Vacation Lv Sellback	$10,924	$4,717	$6,829	$6,000	$7,000	$1,000
001-2260-522-21-00 - Fica Taxes	$94,882	$86,488	$91,809	$89,775	$101,220	$11,445
001-2260-522-22-10 - Genl Employees Retirement	$33,675	$36,365	$45,891	$45,891	$53,897	$8,006
001-2260-522-22-20 - Police & Fire Retirement	$409,001	$938,047	$1,066,846	$1,066,846	$1,188,532	$121,686
001-2260-522-23-10 - Fire Health Insur Trust	$59,271	$103,283	$89,396	$113,155	$141,329	$28,174
001-2260-522-23-20 - Gen Empl Veba Trust	$5,909	$5,595	$2,920	$29,338	$33,079	$3,741
001-2260-522-26-40 - Education	$375	–	–	$1,100	$1,100	$0
001-2260-522-26-50 - Leather	$1,540	$1,320	$1,760	$2,600	$1,980	-$620
PERSONAL SERVICES TOTAL	**$1,936,394**	**$2,402,189**	**$2,597,378**	**$2,686,344**	**$3,053,971**	**$367,627**
Operating Expenses						
001-2260-522-31-50 - Medical	–	$1,105	–	–	–	$0
001-2260-522-39-20 - Central Svcs Chgs	$3,230	$3,223	$3,983	$3,983	$3,543	-$440
001-2260-522-39-30 - Central Stores Chgs	$887	$888	$921	$921	$949	$28
001-2260-522-39-60 - Insur Svc Chgs -Health	$154,579	$197,182	$254,222	$254,222	$267,175	$12,953
001-2260-522-39-65 - Insur Svc Chgs -Risk Mgmt	$8,160	$10,054	$10,834	$10,834	$11,233	$399
001-2260-522-39-80 - Vehicle Service Chgs	$35,762	$41,312	$44,327	$44,327	$49,662	$5,335
001-2260-522-39-90 - Information Tech Charges	$45,438	$46,660	$52,529	$52,529	$53,678	$1,149
001-2260-522-40-10 - Travel Education Member	$8,095	$1,784	$9,375	$9,888	$3,888	-$6,000
001-2260-522-43-10 - Communication Svc/Phone	$2,100	$4,558	$4,694	$9,100	$9,800	$700
001-2260-522-45-55 - Ambulance Special Service	$33,747	$15,464	$13,274	$54,000	$46,000	-$8,000
001-2260-522-46-30 - Machinery & Equipment	$1,220	$776	$1,500	$2,000	$3,000	$1,000
001-2260-522-46-50 - Special Services	$4,413	$3,513	$2,779	$5,100	$5,500	$400
001-2260-522-51-10 - Office Supplies	$3,921	$1,941	$2,729	$5,400	$6,450	$1,050
001-2260-522-52-15 - Small Tools Minor Equip	$3,196	$2,828	$991	$3,000	$6,000	$3,000
001-2260-522-52-20 - Special Supplies	$6,459	$23,302	$8,845	$6,500	$8,000	$1,500

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
001-2260-522-52-25 - Software Purchases	–	$10,623	$23,071	$74,645	$74,645	$0
001-2260-522-52-50 - Clothing	$2,181	$2,300	$1,063	$2,650	$6,000	$3,350
001-2260-522-52-51 - Fd Bunker Gear	$2,699	–	$5,940	$3,000	–	-$3,000
001-2260-522-52-55 - Cleaning	–	–	–	$500	$500	$0
001-2260-522-54-10 - Publications	$2,126	$849	$119	$5,000	$5,000	$0
OPERATING EXPENSES TOTAL	**$318,212**	**$368,362**	**$441,196**	**$547,599**	**$561,023**	**$13,424**
FIRE PREVENTION TOTAL	**$2,254,606**	**$2,770,551**	**$3,038,574**	**$3,233,943**	**$3,614,994**	**$381,051**
EXPENDITURES TOTAL	**$2,254,606**	**$2,770,551**	**$3,038,574**	**$3,233,943**	**$3,614,994**	**$381,051**

2270 - Fire Training By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Fire Training						
Personal Services						
001-2270-522-12-10 - Exempt	$151,469	$233,981	$267,560	$264,734	$286,758	$22,024
001-2270-522-12-22 - Non Exempt Fire	$250,563	$262,872	$274,563	$267,300	$283,405	$16,105
001-2270-522-12-30 - Assignment Differential	$70,512	$87,681	$92,099	$60,000	$87,681	$27,681
001-2270-522-13-10 - Temporary & Part Time	$25,858	$18,414	–	$25,821	$25,821	$0
001-2270-522-13-20 - Drop Plan Vac/Sick Payout	–	$21,753	$31,484	$13,200	$13,200	$0
001-2270-522-14-10 - Overtime Regular	$20,959	$12,159	$8,338	$55,000	$55,000	$0
001-2270-522-14-20 - Overtime Public Service	$1,792	$6,287	$729	$2,000	$2,000	$0
001-2270-522-15-30 - Fire Incentive	$3,249	$3,260	$3,249	$5,240	$3,260	-$1,980
001-2270-522-15-80 - Fire Academy Instructor P	–	$5,851	$16,797	–	–	$0
001-2270-522-17-10 - Sick Lv Sellback	–	$840	–	$2,300	$2,300	$0
001-2270-522-17-20 - Vacation Lv Sellback	$1,182	$840	–	$4,000	$4,000	$0
001-2270-522-21-00 - Fica Taxes	$39,156	$46,611	$49,117	$40,866	$43,783	$2,917
001-2270-522-22-10 - Genl Employees Retirement	–	–	$4,810	$4,810	$11,623	$6,813
001-2270-522-22-20 - Police & Fire Retirement	$157,946	$491,599	$531,512	$531,512	$574,599	$43,087
001-2270-522-23-10 - Fire Health Insur Trust	$29,635	$41,313	$44,306	$50,816	$67,304	$16,488
001-2270-522-23-20 - Gen Empl Veba Trust	$3,408	$5,265	$6,018	$3,000	$3,000	$0
001-2270-522-26-40 - Education	$400	–	–	$1,080	$1,080	$0
001-2270-522-26-50 - Leather	$440	$440	$440	$660	$660	$0
PERSONAL SERVICES TOTAL	**$756,570**	**$1,239,166**	**$1,331,023**	**$1,332,339**	**$1,465,474**	**$133,135**
Operating Expenses						
001-2270-522-31-50 - Medical	–	–	$1,000	$1,140	$1,000	-$140
001-2270-522-31-60 - Other Professional	$17,300	$12,217	$47,950	$68,500	$63,050	-$5,450
001-2270-522-39-20 - Central Svcs Chgs	$12,480	$12,454	$15,391	$15,391	$13,693	-$1,698
001-2270-522-39-30 - Central Stores Chgs	$887	$888	$921	$921	$949	$28
001-2270-522-39-60 - Insur Svc Chgs -Health	$48,442	$61,793	$79,668	$79,668	$83,727	$4,059
001-2270-522-39-65 - Insur Svc Chgs -Risk Mgmt	$8,160	$10,054	$10,834	$10,834	$11,233	$399
001-2270-522-39-90 - Information Tech Charges	$15,146	$17,220	$19,386	$19,386	$19,810	$424
001-2270-522-40-10 - Travel Education Member	$2,078	$11,208	$7,967	$22,500	$4,000	-$18,500
001-2270-522-43-10 - Communication Svc/Phone	$2,100	$755	$2,094	$2,100	$2,000	-$100

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
001-2270-522-46-10 - Land, Bldgs, Improvements	$10,000	$42,616	$16,486	$30,000	$31,000	$1,000
001-2270-522-46-30 - Machinery & Equipment	$2,692	$1,882	–	$500	–	-$500
001-2270-522-46-50 - Special Services	$719	$1,224	$5,244	$1,600	$500	-$1,100
001-2270-522-49-50 - Credit Card Bank Fees	$657	$101	–	$1,800	$1,000	-$800
001-2270-522-51-10 - Office Supplies	$400	$1,505	$400	$2,400	$534	-$1,866
001-2270-522-52-15 - Small Tools Minor Equip	$2,274	$15,927	$9,218	$7,107	$15,000	$7,893
001-2270-522-52-20 - Special Supplies	$1,238	$4,808	$4,713	$2,160	–	-$2,160
001-2270-522-52-25 - Software Purchases	$2,044	$1,000	$1,940	$9,000	$16,500	$7,500
001-2270-522-52-50 - Clothing	$840	$1,148	$700	$700	$300	-$400
001-2270-522-52-51 - Fd Bunker Gear	–	–	$9,980	$5,000	$5,000	$0
001-2270-522-52-55 - Cleaning	–	–	–	$300	–	-$300
001-2270-522-54-10 - Publications	$50	$857	$124	$677	$600	-$77
OPERATING EXPENSES TOTAL	**$127,508**	**$197,656**	**$234,016**	**$281,684**	**$269,896**	**-$11,788**
Capital						
001-2270-522-64-10 - Heavy Machinery & Equip	–	–	$16,348	–	–	$0
CAPITAL TOTAL	**–**	**–**	**$16,348**	**–**	**–**	**$0**
FIRE TRAINING TOTAL	**$884,078**	**$1,436,822**	**$1,581,386**	**$1,614,023**	**$1,735,370**	**$121,347**
EXPENDITURES TOTAL	**$884,078**	**$1,436,822**	**$1,581,386**	**$1,614,023**	**$1,735,370**	**$121,347**

3005-3080 - Public Works Department

3005-3080 - Public Works Department

3005-3080 - Public Works Department Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	$367,434	$375,930	$392,081	$390,758	$412,948	$22,190
EXEC SALARIES TOTAL	**$367,434**	**$375,930**	**$392,081**	**$390,758**	**$412,948**	**$22,190**
Regular Salaries & Wages						
12-10 - Exempt	$1,172,817	$1,211,976	$1,370,120	$1,354,223	$1,285,397	-$68,826
12-24 - Non Exempt General Emp	$6,287,581	$6,552,999	$6,876,095	$7,218,969	$7,375,381	$156,412
12-26 - Non Exempt Non Bargaining	$358,786	$378,402	$398,548	$398,454	$425,051	$26,597
12-30 - Assignment Differential	$81,244	$69,874	$38,623	$63,100	$63,100	$0
REGULAR SALARIES & WAGES TOTAL	**$7,900,429**	**$8,213,252**	**$8,683,386**	**$9,034,746**	**$9,148,929**	**$114,183**
Other Salaries & Wages						
13-10 - Temporary & Part Time	$289,674	$321,026	$488,693	$470,931	$487,737	$16,806
13-20 - Drop Plan Vac/Sick Payout	$55,998	$98,575	$56,595	$57,930	$57,930	$0
OTHER SALARIES & WAGES TOTAL	**$345,671**	**$419,601**	**$545,288**	**$528,861**	**$545,667**	**$16,806**
Overtime						
14-10 - Overtime Regular	$840,814	$851,432	$837,623	$472,610	$491,610	$19,000
14-40 - Overtime Call-In	$72,601	$84,299	$77,927	$32,700	$38,700	$6,000
OVERTIME TOTAL	**$913,415**	**$935,731**	**$915,550**	**$505,310**	**$530,310**	**$25,000**
Special Pay						
15-10 - Stand By	$22,017	$22,744	$23,171	$16,800	$16,800	$0
15-40 - Paid Vacation Term Empl	$589	$9,452	$26,708	$0	$0	$0
15-50 - Paid Sick Leave Term Empl	$11,006	$6,221	$57,796	$0	$0	$0
15-70 - Incentive Pay	$5,962	$6,593	$6,293	$4,400	$5,300	$900
17-10 - Sick Lv Sellback	$38,960	$39,357	$27,965	$26,550	$26,550	$0
17-20 - Vacation Lv Sellback	$69,591	$18,496	$25,487	$31,800	$31,800	$0
SPECIAL PAY TOTAL	**$148,126**	**$102,862**	**$167,420**	**$79,550**	**$80,450**	**$900**
Fica Taxes						
21-00 - Fica Taxes	$725,906	$752,596	$803,281	$712,214	$730,931	$18,717
FICA TAXES TOTAL	**$725,906**	**$752,596**	**$803,281**	**$712,214**	**$730,931**	**$18,717**
Retirement Contributions						
22-10 - Genl Employees Retirement	$3,353,407	$3,395,973	$3,684,499	$3,684,499	$3,927,074	$242,575
RETIREMENT CONTRIBUTIONS TOTAL	**$3,353,407**	**$3,395,973**	**$3,684,499**	**$3,684,499**	**$3,927,074**	**$242,575**
Health Insurance						
23-20 - Gen Empl Veba Trust	$183,415	$191,546	$203,294	$232,667	$244,202	$11,535
HEALTH INSURANCE TOTAL	**$183,415**	**$191,546**	**$203,294**	**$232,667**	**$244,202**	**$11,535**
Allowances						

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
26-20 - Automobile	$8,425	$8,453	$8,404	$8,400	$8,400	$0
26-40 - Education	$554	$2,559	$15,616	$3,000	$3,000	$0
26-60 - Allowance -Cell Phone	$5,970	$5,691	$6,117	$5,940	$5,940	$0
ALLOWANCES TOTAL	**$14,949**	**$16,702**	**$30,137**	**$17,340**	**$17,340**	**$0**
PERSONAL SERVICES TOTAL	**$13,952,752**	**$14,404,194**	**$15,424,935**	**$15,185,945**	**$15,637,851**	**$451,906**
Operating Expenses						
Professional Services						
31-10 - Engineering	–	$405	–	$1,000	$1,000	$0
31-60 - Other Professional	$7,466	$560	$10,478	$354,419	$354,419	$0
PROFESSIONAL SERVICES TOTAL	**$7,466**	**$965**	**$10,478**	**$355,419**	**$355,419**	**$0**
Intergovernment Oper Svcs						
39-20 - Central Svcs Chgs	$143,024	$142,732	$176,387	$176,387	$156,928	-$19,459
39-30 - Central Stores Chgs	$177,414	$177,660	$184,236	$184,236	$189,763	$5,527
39-60 - Insur Svc Chgs -Health	$1,052,501	$1,342,573	$1,730,949	$1,730,949	$1,819,146	$88,197
39-65 - Insur Svc Chgs -Risk Mgmt	$1,787,793	$2,202,831	$2,373,779	$2,373,779	$2,461,173	$87,394
39-80 - Vehicle Service Chgs	$1,174,712	$1,357,035	$1,456,059	$1,456,059	$1,631,299	$175,240
39-90 - Information Tech Charges	$163,709	$186,127	$209,539	$209,539	$214,123	$4,584
INTERGOVERNMENT OPER SVCS TOTAL	**$4,499,153**	**$5,408,958**	**$6,130,949**	**$6,130,949**	**$6,472,432**	**$341,483**
Travel Education Member						
40-10 - Travel Education Member	$23,046	$30,981	$26,432	$34,648	$15,468	-$19,180
TRAVEL EDUCATION MEMBER TOTAL	**$23,046**	**$30,981**	**$26,432**	**$34,648**	**$15,468**	**-$19,180**
Communications & Freight						
41-10 - Other Communications	$3,206	$4,572	$6,701	$1,300	$1,300	$0
41-20 - Postage	$2,326	$1,268	$1,231	$1,250	$1,250	$0
COMMUNICATIONS & FREIGHT TOTAL	**$5,532**	**$5,840**	**$7,932**	**$2,550**	**$2,550**	**$0**
Utility Services						
43-10 - Communication Svc/Phone	$13,203	$11,493	$13,046	$18,954	$18,954	$0
43-20 - Gas	$42,701	$29,501	$32,883	$23,809	$23,809	$0
43-30 - Electric	$3,659,122	$4,307,029	$4,615,064	$4,430,000	$0	-$4,430,000
43-40 - Water And Wastewater	$3,556,530	$4,086,508	$4,012,619	$4,230,000	$0	-$4,230,000
UTILITY SERVICES TOTAL	**$7,271,556**	**$8,434,529**	**$8,673,613**	**$8,702,763**	**$42,763**	**-$8,660,000**
Rentals & Leases						
44-10 - Rentals & Leases	$101,079	$95,853	$60,142	$316,000	$316,000	$0
44-20 - Faa Land Rent	$271,958	$284,530	$294,165	$294,165	$300,538	$6,373
RENTALS & LEASES TOTAL	**$373,037**	**$380,383**	**$354,307**	**$610,165**	**$616,538**	**$6,373**
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	$1,694,421	$1,769,923	$1,920,861	$1,718,920	$1,538,920	-$180,000
46-30 - Machinery & Equipment	$28,168	$28,900	$31,177	$33,522	$33,522	$0
46-40 - Maintenance Contracts	$451,955	$500,451	$556,550	$700,000	$700,000	$0
46-41 - Street Lighting	–	$21,257	$191,413	$240,000	$240,000	$0
46-50 - Special Services	$37,990	$27,115	$41,795	$74,225	$74,225	$0
46-75 - Bldg Maint Bso Public Saf	$78,697	$95,127	$63,473	$65,000	$65,000	$0
REPAIR & MAINTENANCE TOTAL	**$2,291,231**	**$2,442,773**	**$2,805,268**	**$2,831,667**	**$2,651,667**	**-$180,000**
Promotional Activities	–	–	$150	$0	$0	$0
Other Current Charges						
49-50 - Credit Card Bank Fees	$7,823	$8,798	$6,297	$5,000	$6,937	$1,937
OTHER CURRENT CHARGES TOTAL	**$7,823**	**$8,798**	**$6,297**	**$5,000**	**$6,937**	**$1,937**
Office Supplies						
51-10 - Office Supplies	$7,698	$11,109	$6,487	$6,300	$6,300	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
OFFICE SUPPLIES TOTAL	**$7,698**	**$11,109**	**$6,487**	**$6,300**	**$6,300**	**$0**
Operating Supplies						
52-23 - Cogs-markers	–	–	$114,130	$0	$0	$0
52-24 - Cogs-vault	–	–	$35,430	$0	$0	$0
52-05 - Chemicals/Horticultural	$149,568	$120,420	$122,962	$138,034	$138,034	$0
52-15 - Small Tools Minor Equip	$72,508	$91,280	$100,209	$93,280	$71,080	-$22,200
52-20 - Special Supplies	$370,420	$454,602	$115,164	$369,177	$369,177	$0
52-25 - Software Purchases	$25,712	$9,191	$30,085	$44,970	$44,970	$0
52-30 - Holiday Decorations	$70,776	$90,983	$99,995	$100,000	$100,000	$0
52-50 - Clothing	$59,088	$66,289	$62,372	$71,137	$71,137	$0
52-55 - Cleaning	$17,215	$90,348	$63,854	$63,065	$63,065	$0
OPERATING SUPPLIES TOTAL	**$765,287**	**$923,114**	**$744,202**	**$879,663**	**$857,463**	**-$22,200**
Public/Subscript/Membersh						
54-10 - Publications	–	$16	–	$150	$150	$0
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	**–**	**$16**	**–**	**$150**	**$150**	**$0**
OPERATING EXPENSES TOTAL	**$15,251,830**	**$17,647,466**	**$18,766,115**	**$19,559,274**	**$11,027,687**	**-$8,531,587**
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	$0	$0	$95,339	$0	$0	$0
64-10 - Heavy Machinery & Equip	$29,170	$7,853	$123,944	$0	$0	$0
64-40 - Light	–	–	$14,441	$0	$0	$0
MACHINERY & EQUIPMENT TOTAL	**$29,170**	**$7,853**	**$233,724**	**$0**	**$0**	**$0**
CAPITAL TOTAL	**$29,170**	**$7,853**	**$233,724**	**$0**	**$0**	**$0**
EXPENDITURES TOTAL	**$29,233,752**	**$32,059,514**	**$34,424,774**	**$34,745,219**	**$26,665,538**	**-$8,079,681**

3005-3080 - Public Works Department By Division

3005 - Public Works Administration By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Public Works Administration						
Personal Services						
001-3005-530-11-20 - Executive	$188,620	$195,190	$206,456	$205,603	$221,312	$15,709
001-3005-530-12-10 - Exempt	$221,021	$234,786	$275,882	$262,679	$115,494	-$147,185
001-3005-530-12-24 - Non Exempt General Emp	–	–	–	$49,419	–	-$49,419
001-3005-530-12-26 - Non Exempt Non Bargaining	$63,996	$68,110	$75,799	$71,652	$77,126	$5,474
001-3005-530-12-30 - Assignment Differential	$24,331	$30,313	$10,486	$8,000	$8,000	$0
001-3005-530-14-10 - Overtime Regular	$1,043	$974	$396	$1,000	$1,000	$0
001-3005-530-14-40 - Overtime Call-In	–	–	$832	–	–	$0
001-3005-530-15-40 - Paid Vacation Term Empl	–	–	$7,123	–	–	$0
001-3005-530-15-50 - Paid Sick Leave Term Empl	–	–	$18,787	–	–	$0
001-3005-530-17-10 - Sick Lv Sellback	$2,554	$9,605	$2,979	$2,000	$2,000	$0
001-3005-530-17-20 - Vacation Lv Sellback	$6,067	$2,709	$2,979	$4,000	$4,000	$0
001-3005-530-21-00 - Fica Taxes	$36,481	$39,971	$42,928	$41,306	$31,666	-$9,640
001-3005-530-22-10 - Genl Employees Retirement	$147,097	$157,713	$175,266	$175,266	$190,640	$15,374
001-3005-530-23-20 - Gen Empl Veba Trust	$10,539	$11,207	$12,221	$13,462	$10,758	-$2,704
001-3005-530-26-20 - Automobile	$4,212	$4,226	$4,192	$4,200	$4,200	$0
001-3005-530-26-60 - Allowance -Cell Phone	$481	$483	$481	$480	$480	$0
PERSONAL SERVICES TOTAL	**$706,442**	**$755,287**	**$836,807**	**$839,067**	**$666,676**	**-$172,391**
Operating Expenses						
001-3005-530-39-20 - Central Svcs Chgs	$6,303	$6,290	$7,773	$7,773	$6,915	-$858
001-3005-530-39-30 - Central Stores Chgs	$563	$564	$585	$585	$603	$18
001-3005-530-39-60 - Insur Svc Chgs -Health	$22,014	$28,081	$36,204	$36,204	$38,049	$1,845
001-3005-530-39-65 - Insur Svc Chgs -Risk Mgmt	$5,210	$6,420	$6,918	$6,918	$7,173	$255
001-3005-530-39-80 - Vehicle Service Chgs	$17,175	$19,841	$21,289	$21,289	$23,851	$2,562
001-3005-530-39-90 - Information Tech Charges	$10,214	$11,613	$13,074	$13,074	$13,360	$286
001-3005-530-40-10 - Travel Education Member	$9,000	$5,314	$1,985	$1,000	$1,000	$0
001-3005-530-41-20 - Postage	$822	$809	$781	$650	$650	$0
001-3005-530-43-10 - Communication Svc/Phone	$11,115	$9,013	$11,208	$14,004	$14,004	$0
001-3005-530-46-40 - Maintenance Contracts	–	–	$40,714	$100,000	$100,000	$0
001-3005-530-46-50 - Special Services	$26,748	$26,825	$26,328	$60,000	$60,000	$0
001-3005-530-49-50 - Credit Card Bank Fees	$7,823	$8,798	$6,297	$5,000	$6,937	$1,937
001-3005-530-51-10 - Office Supplies	$1,301	$1,126	$704	$1,000	$1,000	$0
001-3005-530-52-20 - Special Supplies	$170	$154	$137	$200	$200	$0
001-3005-530-52-25 - Software Purchases	$670	$600	$552	$970	$970	$0
001-3005-530-54-10 - Publications	–	$16	–	–	–	$0
OPERATING EXPENSES TOTAL	**$119,129**	**$125,464**	**$174,549**	**$268,667**	**$274,712**	**$6,045**
PUBLIC WORKS ADMINISTRATION TOTAL	**$825,571**	**$880,751**	**$1,011,356**	**$1,107,734**	**$941,388**	**-$166,346**
EXPENDITURES TOTAL	**$825,571**	**$880,751**	**$1,011,356**	**$1,107,734**	**$941,388**	**-$166,346**

3030 - Streets By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Streets						
Personal Services						
001-3030-530-12-10 - Exempt	$200,428	$213,277	$223,993	$225,365	$236,350	$10,985
001-3030-530-12-24 - Non Exempt General Emp	$1,275,883	$1,366,882	$1,405,060	$1,443,343	$1,498,986	$55,643
001-3030-530-12-30 - Assignment Differential	$3,867	$2,096	$353	$3,800	$3,800	$0
001-3030-530-13-20 - Drop Plan Vac/Sick Payout	$4,092	$28,087	$28,244	$19,600	$19,600	$0
001-3030-530-14-10 - Overtime Regular	$201,441	$210,113	$226,296	$110,000	$110,000	$0
001-3030-530-14-40 - Overtime Call-In	$19,683	$19,065	$20,634	$10,000	$10,000	$0
001-3030-530-15-10 - Stand By	$4,590	$4,528	$5,633	$4,300	$4,300	$0
001-3030-530-15-40 - Paid Vacation Term Empl	–	–	$15,561	–	–	$0
001-3030-530-15-50 - Paid Sick Leave Term Empl	$8,801	–	$22,946	–	–	$0
001-3030-530-17-10 - Sick Lv Sellback	$9,495	–	$9,376	$5,000	$5,000	$0
001-3030-530-17-20 - Vacation Lv Sellback	$23,835	–	$7,976	$8,000	$8,000	$0
001-3030-530-21-00 - Fica Taxes	$133,077	$140,389	$149,916	$127,657	$132,754	$5,097
001-3030-530-22-10 - Genl Employees Retirement	$645,873	$655,781	$707,879	$707,879	$750,923	$43,044
001-3030-530-23-20 - Gen Empl Veba Trust	$33,496	$35,550	$36,641	$41,718	$47,422	$5,704
PERSONAL SERVICES TOTAL	**$2,564,562**	**$2,675,768**	**$2,860,510**	**$2,706,662**	**$2,827,135**	**$120,473**
Operating Expenses						
001-3030-530-31-60 - Other Professional	–	–	$10,428	$353,919	$353,919	$0
001-3030-530-39-20 - Central Svcs Chgs	$12,699	$12,673	$15,661	$15,661	$13,933	-$1,728
001-3030-530-39-30 - Central Stores Chgs	$8,134	$8,145	$8,447	$8,447	$8,700	$253
001-3030-530-39-60 - Insur Svc Chgs -Health	$173,296	$221,057	$285,004	$285,004	$299,526	$14,522
001-3030-530-39-65 - Insur Svc Chgs -Risk Mgmt	$163,143	$201,017	$216,617	$216,617	$224,592	$7,975
001-3030-530-39-80 - Vehicle Service Chgs	$410,854	$474,621	$509,254	$509,254	$570,544	$61,290
001-3030-530-39-90 - Information Tech Charges	$43,919	$49,933	$56,214	$56,214	$57,444	$1,230
001-3030-530-40-10 - Travel Education Member	$3,909	$4,339	$3,880	$5,800	$2,900	-$2,900
001-3030-530-44-10 - Rentals & Leases	$100,345	$95,797	$60,142	$316,000	$316,000	$0
001-3030-530-46-10 - Land, Bldgs, Improvements	$310,199	$251,076	$249,812	$300,000	$300,000	$0
001-3030-530-46-30 - Machinery & Equipment	$7,685	$14,264	$13,997	$13,000	$13,000	$0
001-3030-530-48-10 - Advertising	–	–	$150	–	–	$0
001-3030-530-51-10 - Office Supplies	$36	$8	$94	$300	$300	$0
001-3030-530-52-15 - Small Tools Minor Equip	$9,739	$2,072	$1,690	$2,000	$2,000	$0
001-3030-530-52-20 - Special Supplies	$32,819	$25,171	$28,103	$30,600	$30,600	$0
001-3030-530-52-50 - Clothing	$11,674	$14,099	$8,234	$12,720	$12,720	$0
001-3030-530-52-55 - Cleaning	$400	$597	$1,103	$750	$750	$0
OPERATING EXPENSES TOTAL	**$1,288,851**	**$1,374,870**	**$1,468,830**	**$2,126,286**	**$2,206,928**	**$80,642**
STREETS TOTAL	**$3,853,413**	**$4,050,638**	**$4,329,340**	**$4,832,948**	**$5,034,063**	**$201,115**
EXPENDITURES TOTAL	**$3,853,413**	**$4,050,638**	**$4,329,340**	**$4,832,948**	**$5,034,063**	**$201,115**

3040 - Grounds and Parks Maintenance By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Grounds Parks Maintenance						
Personal Services						
001-3040-530-12-10 - Exempt	$365,827	$389,285	$409,242	$411,455	$433,368	$21,913
001-3040-530-12-24 - Non Exempt General Emp	$3,338,575	$3,463,794	$3,695,112	$3,707,440	$4,003,870	$296,430
001-3040-530-12-30 - Assignment Differential	$22,222	$12,198	$9,960	$8,900	$8,900	$0
001-3040-530-13-10 - Temporary & Part Time	$248,979	$266,292	$373,690	$384,091	$399,216	$15,125
001-3040-530-13-20 - Drop Plan Vac/Sick Payout	$36,684	$32,585	$17,453	$31,730	$31,730	$0
001-3040-530-14-10 - Overtime Regular	$419,671	$421,351	$446,055	$254,000	$254,000	$0
001-3040-530-14-40 - Overtime Call-In	$8,160	$9,122	$3,959	$6,300	$6,300	$0
001-3040-530-15-10 - Stand By	$1,401	$1,441	$285	$2,500	$2,500	$0
001-3040-530-15-40 - Paid Vacation Term Empl	$284	$5,330	$4,024	–	–	$0
001-3040-530-15-50 - Paid Sick Leave Term Empl	$2,144	$4,842	$640	–	–	$0
001-3040-530-15-70 - Incentive Pay	$3,554	$4,176	$3,673	$2,000	$2,000	$0
001-3040-530-17-10 - Sick Lv Sellback	$8,520	$6,758	$8,780	$6,000	$6,000	$0
001-3040-530-17-20 - Vacation Lv Sellback	$23,675	$8,740	$8,548	$8,000	$8,000	$0
001-3040-530-21-00 - Fica Taxes	$336,979	$346,114	$374,877	$314,862	$339,449	$24,587
001-3040-530-22-10 - Genl Employees Retirement	$1,554,211	$1,560,542	$1,689,571	$1,689,571	$1,795,804	$106,233
001-3040-530-23-20 - Gen Empl Veba Trust	$82,970	$86,617	$92,285	$102,882	$111,414	$8,532
001-3040-530-26-60 - Allowance -Cell Phone	$67	–	–	$480	$480	$0
PERSONAL SERVICES TOTAL	**$6,453,922**	**$6,619,188**	**$7,138,155**	**$6,930,211**	**$7,403,031**	**$472,820**
Operating Expenses						
001-3040-530-39-20 - Central Svcs Chgs	$35,859	$35,786	$44,224	$44,224	$39,345	-$4,879
001-3040-530-39-30 - Central Stores Chgs	$80,961	$81,073	$84,072	$84,072	$86,594	$2,522
001-3040-530-39-60 - Insur Svc Chgs - Health	$521,960	$665,814	$858,419	$858,419	$902,158	$43,739
001-3040-530-39-65 - Insur Svc Chgs -Risk Mgmt	$494,596	$609,417	$656,710	$656,710	$680,888	$24,178
001-3040-530-39-80 - Vehicle Service Chgs	$610,492	$705,244	$756,706	$756,706	$847,778	$91,072
001-3040-530-39-90 - Information Tech Charges	$25,119	$28,559	$32,151	$32,151	$32,854	$703
001-3040-530-40-10 - Travel Education Member	$7,866	$14,215	$5,106	$16,988	$6,988	-$10,000
001-3040-530-44-10 - Rentals & Leases	$735	$56	–	–	–	$0
001-3040-530-46-10 - Land, Bldgs, Improvements	$493,134	$525,511	$552,453	$400,000	$400,000	$0
001-3040-530-46-30 - Machinery & Equipment	$16,163	$7,381	$13,594	$15,400	$15,400	$0
001-3040-530-46-50 - Special Services	$11,140	$60	$13,947	$10,725	$10,725	$0
001-3040-530-52-05 - Chemicals/Horticultural	$148,375	$119,243	$121,435	$136,200	$136,200	$0
001-3040-530-52-15 - Small Tools Minor Equip	$55,266	$86,696	$80,830	$60,000	$60,000	$0
001-3040-530-52-20 - Special Supplies	$39,487	$36,047	$39,137	$28,495	$28,495	$0
001-3040-530-52-50 - Clothing	$39,726	$39,937	$36,465	$40,620	$40,620	$0
001-3040-530-52-55 - Cleaning	$3,181	$577	$1,232	$6,665	$6,665	$0
OPERATING EXPENSES TOTAL	**$2,584,059**	**$2,955,614**	**$3,296,481**	**$3,147,375**	**$3,294,710**	**$147,335**

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Capital						
001-3040-530-64-10 - Heavy Machinery & Equip	$20,790	–	–	–	–	$0
CAPITAL TOTAL	**$20,790**	**–**	**–**	**–**	**–**	**$0**
GROUNDS PARKS MAINTENANCE TOTAL	**$9,058,771**	**$9,574,801**	**$10,434,636**	**$10,077,586**	**$10,697,741**	**$620,155**
EXPENDITURES TOTAL	**$9,058,771**	**$9,574,801**	**$10,434,636**	**$10,077,586**	**$10,697,741**	**$620,155**

3050 - Animal Control by Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Animal Control						
Personal Services						
001-3050-530-12-24 - Non Exempt General Emp	$147,635	$153,826	$160,414	$158,890	$167,530	$8,640
001-3050-530-14-10 - Overtime Regular	$3,413	$927	$541	$1,060	$1,060	$0
001-3050-530-14-40 - Overtime Call-In	$5,359	$6,939	$6,755	$6,400	$6,400	$0
001-3050-530-17-10 - Sick Lv Sellback	$766	–	–	$750	$750	$0
001-3050-530-21-00 - Fica Taxes	$11,439	$11,744	$12,195	$12,156	$12,816	$660
001-3050-530-22-10 - Genl Employees Retirement	$69,817	$73,148	$77,980	$77,980	$82,069	$4,089
001-3050-530-23-20 - Gen Empl Veba Trust	$3,317	$3,459	$3,608	$3,973	$4,189	$216
001-3050-530-26-60 - Allowance -Cell Phone	–	–	$3	–	–	$0
PERSONAL SERVICES TOTAL	**$241,746**	**$250,044**	**$261,497**	**$261,209**	**$274,814**	**$13,605**
Operating Expenses						
001-3050-530-39-20 - Central Svcs Chgs	$13,911	$13,883	$17,156	$17,156	$15,264	-$1,892
001-3050-530-39-30 - Central Stores Chgs	$724	$725	$752	$752	$775	$23
001-3050-530-39-60 - Insur Svc Chgs -Health	$27,167	$34,654	$44,679	$44,679	$46,956	$2,277
001-3050-530-39-65 - Insur Svc Chgs -Risk Mgmt	$9,370	$11,545	$12,441	$12,441	$12,899	$458
001-3050-530-39-80 - Vehicle Service Chgs	$10,924	$12,619	$13,540	$13,540	$15,170	$1,630
001-3050-530-39-90 - Information Tech Charges	$5,292	$6,017	$6,774	$6,774	$6,922	$148
001-3050-530-40-10 - Travel Education Member	$280	$225	$380	$960	$480	-$480
001-3050-530-43-10 - Communication Svc/Phone	–	–	–	$750	$750	$0
001-3050-530-46-10 - Land, Bldgs, Improvements	$16	–	–	–	–	$0
001-3050-530-52-15 - Small Tools Minor Equip	$35	$300	$302	$930	$930	$0
001-3050-530-52-20 - Special Supplies	$2,434	$1,638	$3,391	$3,032	$3,032	$0
001-3050-530-52-50 - Clothing	–	$562	$263	$632	$632	$0
001-3050-530-52-55 - Cleaning	–	$204	–	$100	$100	$0
OPERATING EXPENSES TOTAL	**$70,153**	**$82,372**	**$99,678**	**$101,746**	**$103,910**	**$2,164**
Capital						
001-3050-530-64-05 - Motor Vehicles	–	–	$90,290	–	–	$0
CAPITAL TOTAL	**–**	**–**	**$90,290**	**–**	**–**	**$0**
ANIMAL CONTROL TOTAL	**$311,899**	**$332,416**	**$451,465**	**$362,955**	**$378,724**	**$15,769**
EXPENDITURES TOTAL	**$311,899**	**$332,416**	**$451,465**	**$362,955**	**$378,724**	**$15,769**

3070 - Cemetery By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Cemetery						
Personal Services						
001-3070-530-12-10 - Exempt	$83,315	$85,654	$114,776	$103,936	$115,233	$11,297
001-3070-530-12-24 - Non Exempt General Emp	$73,863	$100,344	$106,620	$106,596	$113,249	$6,653
001-3070-530-12-30 - Assignment Differential	$4,091	-$8	$442	–	–	$0
001-3070-530-13-10 - Temporary & Part Time	$2,126	$16,172	$49,941	$15,000	$16,681	$1,681
001-3070-530-14-10 - Overtime Regular	$23,654	$30,034	$26,076	$10,550	$10,550	$0
001-3070-530-14-40 - Overtime Call-In	$1,201	$1,107	$704	–	–	$0
001-3070-530-15-70 - Incentive Pay	$1	$2	$2	–	–	$0
001-3070-530-17-10 - Sick Lv Sellback	$1,290	$1,354	$1,597	$1,800	$1,800	$0
001-3070-530-17-20 - Vacation Lv Sellback	$5,715	$2,108	$1,597	$1,800	$1,800	$0
001-3070-530-21-00 - Fica Taxes	$14,785	$18,411	$22,957	$16,106	$17,479	$1,373
001-3070-530-22-10 - Genl Employees Retirement	$74,153	$78,472	$84,502	$84,502	$89,920	$5,418
001-3070-530-23-20 - Gen Empl Veba Trust	$3,518	$4,185	$4,978	$5,230	$5,713	$483
PERSONAL SERVICES TOTAL	**$287,713**	**$337,835**	**$414,192**	**$345,520**	**$372,425**	**$26,905**
Operating Expenses						
001-3070-530-39-20 - Central Svcs Chgs	$9,761	$9,741	$12,038	$12,038	$10,710	-$1,328
001-3070-530-39-30 - Central Stores Chgs	$4,669	$4,675	$4,848	$4,848	$4,993	$145
001-3070-530-39-60 - Insur Svc Chgs -Health	$29,112	$37,135	$47,877	$47,877	$50,316	$2,439
001-3070-530-39-65 - Insur Svc Chgs -Risk Mgmt	$46,169	$56,887	$61,302	$61,302	$63,559	$2,257
001-3070-530-39-80 - Vehicle Service Chgs	$12,967	$14,980	$16,073	$16,073	$18,007	$1,934
001-3070-530-39-90 - Information Tech Charges	$4,048	$4,602	$5,181	$5,181	$5,294	$113
001-3070-530-41-10 - Other Communications	–	–	$2,213	–	–	$0
001-3070-530-46-10 - Land, Bldgs, Improvements	–	$660	$77,170	$3,000	$3,000	$0
001-3070-530-52-05 - Chemicals/Horticultural	$1,193	$1,177	$1,527	$1,834	$1,834	$0
001-3070-530-52-15 - Small Tools Minor Equip	$1,080	$829	$1,178	$900	$900	$0
001-3070-530-52-20 - Special Supplies	$283,198	$384,250	$39,693	$305,000	$305,000	$0
001-3070-530-52-23 - Cogs-markers	–	–	$114,130	–	–	$0
001-3070-530-52-24 - Cogs-vault	–	–	$35,430	–	–	$0
001-3070-530-52-25 - Software Purchases	–	–	$1,925	–	–	$0
001-3070-530-52-50 - Clothing	$2,399	$1,911	$5,505	$1,400	$1,400	$0
001-3070-530-52-55 - Cleaning	$18	–	–	$100	$100	$0
OPERATING EXPENSES TOTAL	**$394,615**	**$516,847**	**$426,091**	**$459,553**	**$465,113**	**$5,560**
CEMETERY TOTAL	**$682,328**	**$854,683**	**$840,282**	**$805,073**	**$837,538**	**$32,465**
EXPENDITURES TOTAL	**$682,328**	**$854,683**	**$840,282**	**$805,073**	**$837,538**	**$32,465**

3080 - Riding Stables By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Riding Stables						
Personal Services						
001-3080-530-12-24 - Non Exempt General Emp	$48,040	$51,125	$54,118	$54,062	$58,193	$4,131
001-3080-530-12-30 - Assignment Differential	–	$23	$163	–	–	$0
001-3080-530-14-10 - Overtime Regular	$1,942	$2,558	$1,885	–	–	$0
001-3080-530-17-10 - Sick Lv Sellback	$258	$105	–	–	–	$0
001-3080-530-21-00 - Fica Taxes	$3,855	$4,117	$4,308	$4,136	$4,452	$316
001-3080-530-22-10 - Genl Employees Retirement	$14,970	$16,068	$17,686	$17,686	$19,077	$1,391
001-3080-530-23-20 - Gen Empl Veba Trust	$1,081	$1,150	$1,217	$1,352	$1,455	$103
PERSONAL SERVICES TOTAL	**$70,146**	**$75,147**	**$79,377**	**$77,236**	**$83,177**	**$5,941**
Operating Expenses						
001-3080-530-39-20 - Central Svcs Chgs	$1,435	$1,432	$1,770	$1,770	$1,575	-$195
001-3080-530-39-60 - Insur Svc Chgs -Health	$3,190	$4,069	$5,246	$5,246	$5,513	$267
001-3080-530-39-65 - Insur Svc Chgs -Risk Mgmt	$9,989	$12,308	$13,263	$13,263	$13,751	$488
001-3080-530-39-90 - Information Tech Charges	$1,849	$2,102	$2,366	$2,366	$2,418	$52
001-3080-530-44-20 - Faa Land Rent	$271,958	$284,530	$294,165	$294,165	$300,538	$6,373
001-3080-530-46-10 - Land, Bldgs, Improvements	$758	$38	–	–	–	$0
001-3080-530-52-15 - Small Tools Minor Equip	$22	–	–	–	–	$0
001-3080-530-52-20 - Special Supplies	$657	–	–	$1,250	$1,250	$0
001-3080-530-52-55 - Cleaning	$565	$12	–	–	–	$0
OPERATING EXPENSES TOTAL	**$290,423**	**$304,491**	**$316,810**	**$318,060**	**$325,045**	**$6,985**
RIDING STABLES TOTAL	**$360,569**	**$379,638**	**$396,187**	**$395,296**	**$408,222**	**$12,926**
EXPENDITURES TOTAL	**$360,569**	**$379,638**	**$396,187**	**$395,296**	**$408,222**	**$12,926**

3010 - Engineering Department

3010 - Engineering Department

3010 - Engineering By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Engineering						
Personal Services						
001-3010-530-11-20 - Executive	$178,814	$180,741	$185,624	$185,155	$191,636	$6,481
001-3010-530-12-10 - Exempt	$128,514	$134,575	$144,029	$144,742	$151,263	$6,521
001-3010-530-12-24 - Non Exempt General Emp	$421,880	$398,358	$398,401	$442,099	$348,357	-$93,742
001-3010-530-12-26 - Non Exempt Non Bargaining	$225,861	$236,945	$244,981	$249,852	$265,096	$15,244
001-3010-530-12-30 - Assignment Differential	$18,791	$19,467	$11,713	$36,400	$36,400	$0
001-3010-530-13-10 - Temporary & Part Time	–	–	–	$58,840	$58,840	$0
001-3010-530-13-20 - Drop Plan Vac/Sick Payout	–	–	–	$1,200	$1,200	$0
001-3010-530-14-10 - Overtime Regular	$1,568	$3,871	$8,037	$11,000	$5,000	-$6,000
001-3010-530-14-40 - Overtime Call-In	$21,145	$27,609	$24,452	–	$6,000	$6,000
001-3010-530-15-50 - Paid Sick Leave Term Empl	–	–	$15,424	–	–	$0
001-3010-530-15-70 - Incentive Pay	$2,407	$2,415	$2,134	$2,400	$2,400	$0
001-3010-530-17-10 - Sick Lv Sellback	$11,230	$17,536	$3,757	$3,000	$3,000	$0
001-3010-530-17-20 - Vacation Lv Sellback	$6,066	$2,978	$3,040	$5,000	$5,000	$0
001-3010-530-21-00 - Fica Taxes	$73,970	$74,121	$75,788	$78,172	$73,161	-$5,011
001-3010-530-22-10 - Genl Employees Retirement	$328,199	$341,474	$374,121	$374,121	$401,356	$27,235
001-3010-530-23-20 - Gen Empl Veba Trust	$21,177	$21,344	$22,239	$25,547	$24,202	-$1,345
001-3010-530-26-20 - Automobile	$4,212	$4,226	$4,212	$4,200	$4,200	$0
001-3010-530-26-40 - Education	$554	$2,559	$15,616	$3,000	$3,000	$0
001-3010-530-26-60 - Allowance -Cell Phone	$481	$483	$481	$480	$480	$0
PERSONAL SERVICES TOTAL	**$1,444,868**	**$1,468,700**	**$1,534,050**	**$1,625,208**	**$1,580,591**	**-$44,617**
Operating Expenses						
001-3010-530-31-10 - Engineering	–	$405	–	$1,000	$1,000	$0
001-3010-530-31-60 - Other Professional	–	–	$50	$500	$500	$0
001-3010-530-39-20 - Central Svcs Chgs	$19,183	$19,144	$23,658	$23,658	$21,048	-$2,610
001-3010-530-39-30 - Central Stores Chgs	$2,549	$2,553	$2,648	$2,648	$2,727	$79
001-3010-530-39-60 - Insur Svc Chgs -Health	$85,444	$108,993	$140,522	$140,522	$147,682	$7,160
001-3010-530-39-65 - Insur Svc Chgs -Risk Mgmt	$549,000	$676,451	$728,946	$728,946	$755,783	$26,837
001-3010-530-39-80 - Vehicle Service Chgs	$17,177	$19,843	$21,291	$21,291	$23,853	$2,562
001-3010-530-39-90 - Information Tech Charges	$56,676	$64,437	$72,542	$72,542	$74,129	$1,587
001-3010-530-40-10 - Travel Education Member	$886	$6,163	$11,374	$8,300	$3,300	-$5,000

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
001-3010-530-41-10 - Other Communications	$3,206	$4,572	$4,488	$1,300	$1,300	$0
001-3010-530-41-20 - Postage	$1,504	$459	$246	$600	$600	$0
001-3010-530-46-10 - Land, Bldgs, Improvements	$4,869	$4,597	–	$550	$550	$0
001-3010-530-46-30 - Machinery & Equipment	$1,653	$6,343	$2,139	$4,122	$4,122	$0
001-3010-530-46-50 - Special Services	–	$230	$1,294	–	–	$0
001-3010-530-51-10 - Office Supplies	$6,361	$9,976	$5,689	$5,000	$5,000	$0
001-3010-530-52-15 - Small Tools Minor Equip	$250	$22	$493	$250	$250	$0
001-3010-530-52-20 - Special Supplies	$521	$595	$1,829	$600	$600	$0
001-3010-530-52-25 - Software Purchases	$23,201	$8,591	$14,571	$30,000	$30,000	$0
001-3010-530-52-50 - Clothing	$267	$3,241	$4,058	$3,765	$3,765	$0
001-3010-530-54-10 - Publications	–	–	–	$150	$150	$0
OPERATING EXPENSES TOTAL	**$772,748**	**$936,615**	**$1,035,838**	**$1,045,744**	**$1,076,359**	**$30,615**
ENGINEERING TOTAL	**$2,217,616**	**$2,405,316**	**$2,569,888**	**$2,670,952**	**$2,656,950**	**-$14,002**
EXPENDITURES TOTAL	**$2,217,616**	**$2,405,316**	**$2,569,888**	**$2,670,952**	**$2,656,950**	**-$14,002**

3060 - Facilities Maintenance Department

3060 - Facilities Maintenance Department

3060 - Facilities Maintenance By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Facilities Maintenance						
Personal Services						
001-3060-530-12-10 - Exempt	$173,713	$154,398	$202,196	$206,046	$233,689	$27,643
001-3060-530-12-24 - Non Exempt General Emp	$981,707	$1,018,670	$1,056,369	$1,257,120	$1,185,196	-$71,924
001-3060-530-12-26 - Non Exempt Non Bargaining	$68,929	$73,347	$77,768	$76,950	$82,829	$5,879
001-3060-530-12-30 - Assignment Differential	$7,942	$5,786	$5,506	$6,000	$6,000	$0
001-3060-530-13-10 - Temporary & Part Time	$38,569	$38,562	$65,062	$13,000	$13,000	$0
001-3060-530-13-20 - Drop Plan Vac/Sick Payout	$15,222	$37,902	$10,897	$5,400	$5,400	$0
001-3060-530-14-10 - Overtime Regular	$188,082	$181,603	$128,337	$85,000	$110,000	$25,000
001-3060-530-14-40 - Overtime Call-In	$17,053	$20,457	$20,591	$10,000	$10,000	$0
001-3060-530-15-10 - Stand By	$16,026	$16,774	$17,253	$10,000	$10,000	$0
001-3060-530-15-40 - Paid Vacation Term Empl	$306	$4,122	–	–	–	$0
001-3060-530-15-50 - Paid Sick Leave Term Empl	$61	$1,379	–	–	–	$0
001-3060-530-15-70 - Incentive Pay	–	–	$484	–	$900	$900
001-3060-530-17-10 - Sick Lv Sellback	$4,847	$3,998	$1,476	$8,000	$8,000	$0
001-3060-530-17-20 - Vacation Lv Sellback	$4,234	$1,961	$1,347	$5,000	$5,000	$0
001-3060-530-21-00 - Fica Taxes	$115,319	$117,730	$120,310	$117,819	$119,154	$1,335
001-3060-530-22-10 - Genl Employees Retirement	$519,087	$512,775	$557,494	$557,494	$597,285	$39,791
001-3060-530-23-20 - Gen Empl Veba Trust	$27,316	$28,034	$30,105	$38,503	$39,049	$546
001-3060-530-26-60 - Allowance -Cell Phone	$4,940	$4,725	$5,152	$4,500	$4,500	$0
PERSONAL SERVICES TOTAL	**$2,183,353**	**$2,222,225**	**$2,300,348**	**$2,400,832**	**$2,430,002**	**$29,170**
Operating Expenses						
001-3060-530-31-60 - Other Professional	$7,466	$560	$0	–	–	$0
001-3060-530-39-20 - Central Svcs Chgs	$43,873	$43,783	$54,107	$54,107	$48,138	-$5,969
001-3060-530-39-30 - Central Stores Chgs	$79,814	$79,925	$82,884	$82,884	$85,371	$2,487
001-3060-530-39-60 - Insur Svc Chgs - Health	$190,318	$242,770	$312,998	$312,998	$328,946	$15,948
001-3060-530-39-65 - Insur Svc Chgs -Risk Mgmt	$510,316	$628,786	$677,582	$677,582	$702,528	$24,946
001-3060-530-39-80 - Vehicle Service Chgs	$95,123	$109,887	$117,906	$117,906	$132,096	$14,190
001-3060-530-39-90 - Information Tech Charges	$16,592	$18,864	$21,237	$21,237	$21,702	$465

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
001-3060-530-40-10 - Travel Education Member	$1,105	$725	$3,708	$1,600	$800	-$800
001-3060-530-41-20 - Postage	–	–	$204	–	–	$0
001-3060-530-43-10 - Communication Svc/Phone	$2,088	$2,480	$1,838	$4,200	$4,200	$0
001-3060-530-43-20 - Gas	$42,701	$29,501	$32,883	$23,809	$23,809	$0
001-3060-530-43-30 - Electric	$3,659,122	$4,307,029	$4,615,064	$4,430,000	–	-$4,430,000
001-3060-530-43-40 - Water And Wastewater	$3,556,530	$4,086,508	$4,012,619	$4,230,000	–	-$4,230,000
001-3060-530-46-10 - Land, Bldgs, Improvements	$885,444	$988,042	$1,041,426	$1,015,370	$835,370	-$180,000
001-3060-530-46-30 - Machinery & Equipment	$2,667	$912	$1,448	$1,000	$1,000	$0
001-3060-530-46-40 - Maintenance Contracts	$451,955	$500,451	$515,836	$600,000	$600,000	$0
001-3060-530-46-41 - Street Lighting	–	$21,257	$191,413	$240,000	$240,000	$0
001-3060-530-46-50 - Special Services	$103	–	$226	$3,500	$3,500	$0
001-3060-530-46-75 - Bldg Maint Bso Public Saf	$78,697	$95,127	$63,473	$65,000	$65,000	$0
001-3060-530-52-15 - Small Tools Minor Equip	$6,116	$1,361	$15,716	$29,200	$7,000	-$22,200
001-3060-530-52-20 - Special Supplies	$11,134	$6,747	$2,874	–	–	$0
001-3060-530-52-25 - Software Purchases	$1,841	–	$13,036	$14,000	$14,000	$0
001-3060-530-52-30 - Holiday Decorations	$70,776	$90,983	$99,995	$100,000	$100,000	$0
001-3060-530-52-50 - Clothing	$5,020	$6,539	$7,846	$12,000	$12,000	$0
001-3060-530-52-55 - Cleaning	$13,051	$88,959	$61,519	$55,450	$55,450	$0
OPERATING EXPENSES TOTAL	**$9,731,852**	**$11,351,193**	**$11,947,838**	**$12,091,843**	**$3,280,910**	**-$8,810,933**
Capital						
001-3060-530-64-05 - Motor Vehicles	–	–	$5,049	–	–	$0
001-3060-530-64-10 - Heavy Machinery & Equip	$8,380	$7,853	$123,944	–	–	$0
001-3060-530-64-40 - Light	–	–	$14,441	–	–	$0
CAPITAL TOTAL	**$8,380**	**$7,853**	**$143,434**	**–**	**–**	**$0**
FACILITIES MAINTENANCE TOTAL	**$11,923,585**	**$13,581,271**	**$14,391,620**	**$14,492,675**	**$5,710,912**	**-$8,781,763**
EXPENDITURES TOTAL	**$11,923,585**	**$13,581,271**	**$14,391,620**	**$14,492,675**	**$5,710,912**	**-$8,781,763**

3910-3970 - Parks and Recreation Department

3910-3970 - Parks and Recreation Department

3910-3970 - Parks and Recreation Department Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	$172,786	$174,418	$185,852	$184,038	$198,099	$14,061
EXEC SALARIES TOTAL	**$172,786**	**$174,418**	**$185,852**	**$184,038**	**$198,099**	**$14,061**
Regular Salaries & Wages						
12-10 - Exempt	$1,318,287	$1,455,792	$1,515,757	$1,529,486	$1,480,918	-$48,568
12-24 - Non Exempt General Emp	$2,460,803	$2,643,165	$2,922,668	$2,994,005	$3,083,486	$89,481
12-26 - Non Exempt Non Bargaining	$153,691	$156,477	$167,406	$164,441	$177,004	$12,563
12-30 - Assignment Differential	$32,980	$66,150	$89,085	$64,812	$64,812	$0
REGULAR SALARIES & WAGES TOTAL	**$3,965,761**	**$4,321,584**	**$4,694,917**	**$4,752,744**	**$4,806,220**	**$53,476**
Other Salaries & Wages						
13-10 - Temporary & Part Time	$1,331,466	$1,548,949	$1,806,468	$1,489,553	$1,606,337	$116,784
13-20 - Drop Plan Vac/Sick Payout	$46,642	$52,613	$63,595	$22,300	$22,300	$0
OTHER SALARIES & WAGES TOTAL	**$1,378,108**	**$1,601,561**	**$1,870,063**	**$1,511,853**	**$1,628,637**	**$116,784**
Overtime						
14-10 - Overtime Regular	$158,501	$123,584	$109,073	$85,500	$85,500	$0
14-30 - Overtime Holiday	$18,331	$19,637	$20,232	$12,050	$12,050	$0
14-40 - Overtime Call-In	$761	$97	$772	$0	$0	$0
OVERTIME TOTAL	**$177,594**	**$143,318**	**$130,077**	**$97,550**	**$97,550**	**$0**
Special Pay						
15-40 - Paid Vacation Term Empl	$10,042	$6,948	$678	$0	$0	$0
15-50 - Paid Sick Leave Term Empl	$7,081	$6,669	$22,591	$0	$0	$0
15-70 - Incentive Pay	$6,695	$5,698	$16,970	$12,900	$30,660	$17,760
17-10 - Sick Lv Sellback	$12,450	$7,458	$8,569	$12,250	$12,250	$0
17-20 - Vacation Lv Sellback	$22,804	$6,397	$6,072	$15,820	$15,820	$0
SPECIAL PAY TOTAL	**$59,073**	**$33,170**	**$54,880**	**$40,970**	**$58,730**	**$17,760**
Fica Taxes						
21-00 - Fica Taxes	$433,212	$473,814	$523,509	$378,024	$377,928	-$96
FICA TAXES TOTAL	**$433,212**	**$473,814**	**$523,509**	**$378,024**	**$377,928**	**-$96**
Retirement Contributions						
22-10 - Genl Employees Retirement	$1,484,429	$1,521,124	$1,666,703	$1,666,703	$1,793,756	$127,053
RETIREMENT CONTRIBUTIONS TOTAL	**$1,484,429**	**$1,521,124**	**$1,666,703**	**$1,666,703**	**$1,793,756**	**$127,053**
Health Insurance						
23-20 - Gen Empl Veba Trust	$91,742	$99,556	$108,034	$123,132	$124,106	$974
HEALTH INSURANCE TOTAL	**$91,742**	**$99,556**	**$108,034**	**$123,132**	**$124,106**	**$974**
Allowances						

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
26-20 - Automobile	$4,212	$4,226	$5,938	$4,200	$4,200	$0
26-40 - Education	$2,830	$1,571	–	$15,000	$26,700	$11,700
26-60 - Allowance -Cell Phone	$7,742	$8,477	$10,582	$7,560	$7,560	$0
ALLOWANCES TOTAL	**$14,784**	**$14,274**	**$16,520**	**$26,760**	**$38,460**	**$11,700**
PERSONAL SERVICES TOTAL	**$7,777,490**	**$8,382,817**	**$9,250,554**	**$8,781,774**	**$9,123,486**	**$341,712**
Operating Expenses						
Professional Services						
31-60 - Other Professional	$390,357	$526,098	$412,648	$436,474	$451,474	$15,000
31-61 - Instructor Fees	–	–	$539,177	$0	$486,000	$486,000
PROFESSIONAL SERVICES TOTAL	**$390,357**	**$526,098**	**$951,825**	**$436,474**	**$937,474**	**$501,000**
Accounting & Auditing						
32-10 - Accounting & Auditing	–	–	$1,498	$1,813	$1,813	$0
ACCOUNTING & AUDITING TOTAL	**–**	**–**	**$1,498**	**$1,813**	**$1,813**	**$0**
Intergovernment Oper Svcs						
39-20 - Central Svcs Chgs	$127,908	$127,647	$157,742	$157,742	$140,339	-$17,403
39-30 - Central Stores Chgs	$61,737	$61,823	$64,112	$64,112	$66,035	$1,923
39-60 - Insur Svc Chgs -Health	$556,573	$709,967	$915,344	$915,344	$961,983	$46,639
39-65 - Insur Svc Chgs -Risk Mgmt	$476,702	$587,369	$632,948	$632,948	$656,250	$23,302
39-80 - Vehicle Service Chgs	$85,406	$98,662	$105,862	$105,862	$118,602	$12,740
39-90 - Information Tech Charges	$177,341	$181,626	$204,471	$204,471	$208,944	$4,473
INTERGOVERNMENT OPER SVCS TOTAL	**$1,485,667**	**$1,767,094**	**$2,080,479**	**$2,080,479**	**$2,152,153**	**$71,674**
Travel Education Member						
40-10 - Travel Education Member	$23,053	$28,721	$32,024	$44,072	$15,336	-$28,736
TRAVEL EDUCATION MEMBER TOTAL	**$23,053**	**$28,721**	**$32,024**	**$44,072**	**$15,336**	**-$28,736**
Communications & Freight						
41-10 - Other Communications	–	$395	–	$0	$0	$0
41-20 - Postage	$590	$458	$343	$1,500	$1,500	$0
COMMUNICATIONS & FREIGHT TOTAL	**$590**	**$853**	**$343**	**$1,500**	**$1,500**	**$0**
Utility Services						
43-10 - Communication Svc/Phone	$5,746	$6,810	$10,279	$6,400	$6,400	$0
43-40 - Water And Wastewater	$1,539	$1,401	$1,565	$2,000	$2,000	$0
UTILITY SERVICES TOTAL	**$7,285**	**$8,212**	**$11,844**	**$8,400**	**$8,400**	**$0**
Rentals & Leases						
44-10 - Rentals & Leases	$5,931	-$5,355	$71,301	$156,051	$156,051	$0
44-20 - Faa Land Rent	$186,132	$194,733	$201,327	$201,327	$205,689	$4,362
RENTALS & LEASES TOTAL	**$192,063**	**$189,378**	**$272,628**	**$357,378**	**$361,740**	**$4,362**
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	$450,060	$523,914	$610,712	$761,520	$670,520	-$91,000
46-20 - Outside Maintenance	$30,843	$12,181	$10,826	$11,000	$11,000	$0
46-30 - Machinery & Equipment	$37,047	$60,352	$73,605	$98,400	$98,400	$0
46-40 - Maintenance Contracts	$23,747	$17,722	$30,993	$45,500	$45,500	$0
46-50 - Special Services	$79,398	$68,322	$55,037	$78,745	$78,745	$0
46-70 - Facility Maintenance	$2,127,760	$2,841,227	$2,714,973	$2,767,141	$2,863,633	$96,492
REPAIR & MAINTENANCE TOTAL	**$2,748,854**	**$3,523,719**	**$3,496,146**	**$3,762,306**	**$3,767,798**	**$5,492**
Promotional Activities						
48-10 - Advertising	$55,145	$59,505	$117,940	$121,500	$121,500	$0
PROMOTIONAL ACTIVITIES TOTAL	**$55,145**	**$59,505**	**$117,940**	**$121,500**	**$121,500**	**$0**
Other Current Charges						
49-50 - Credit Card Bank Fees	$131,122	$130,974	$225,644	$103,868	$223,898	$120,030

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
OTHER CURRENT CHARGES TOTAL	**$131,122**	**$130,974**	**$225,644**	**$103,868**	**$223,898**	**$120,030**
Office Supplies						
51-10 - Office Supplies	$15,735	$15,700	$19,303	$21,295	$21,295	$0
OFFICE SUPPLIES TOTAL	**$15,735**	**$15,700**	**$19,303**	**$21,295**	**$21,295**	**$0**
Operating Supplies						
52-05 - Chemicals/Horticultural	$164,832	$196,632	$152,847	$214,100	$214,100	$0
52-15 - Small Tools Minor Equip	$30,370	$233,416	$61,446	$43,100	$43,100	$0
52-20 - Special Supplies	$233,292	$201,429	$208,713	$266,551	$268,275	$1,724
52-25 - Software Purchases	$16,309	$42,356	$36,193	$36,300	$36,300	$0
52-50 - Clothing	$33,717	$33,545	$31,357	$33,400	$33,400	$0
52-55 - Cleaning	$55,222	$81,485	$81,719	$91,466	$91,466	$0
OPERATING SUPPLIES TOTAL	**$533,741**	**$788,863**	**$572,274**	**$684,917**	**$686,641**	**$1,724**
Public/Subscript/Membersh	–	$16	$293	$0	$0	$0
Recreation Supplies						
55-10 - Recreation Supplies	$104,561	$106,042	$105,413	$117,900	$117,900	$0
55-20 - Aquatic Programs	$16,749	$27,400	$21,168	$33,200	$33,200	$0
55-30 - Rec Center Programs	$346,926	$307,564	$343,043	$364,000	$364,000	$0
55-40 - Athletic & Other Programs	$312,083	$320,474	$333,784	$326,046	$326,046	$0
55-70 - Recreation Football/Cheer	$155,597	$246,564	$233,503	$200,000	$200,000	$0
55-75 - Recreation Camp Programs	$26,964	$32,238	$26,590	$31,000	$31,000	$0
RECREATION SUPPLIES TOTAL	**$962,881**	**$1,040,282**	**$1,063,502**	**$1,072,146**	**$1,072,146**	**$0**
OPERATING EXPENSES TOTAL	**$6,546,493**	**$8,079,414**	**$8,845,742**	**$8,696,148**	**$9,371,694**	**$675,546**
Capital						
Buildings	–	–	–	$0	$177,000	$177,000
Improve Other Than Bldgs						
63-00 - Improve Other Than Bldgs	$42,585	$0	–	$0	$0	$0
IMPROVE OTHER THAN BLDGS TOTAL	**$42,585**	**$0**	**–**	**$0**	**$0**	**$0**
Machinery & Equipment						
64-05 - Motor Vehicles	$139,072	$14,968	–	$0	$0	$0
64-15 - Communications	–	$31,047	–	$0	$0	$0
64-30 - Furniture & Fixtures	$10,711	$10,905	–	$0	$0	$0
64-40 - Light	$0	$108,215	–	$0	$10,000	$10,000
MACHINERY & EQUIPMENT TOTAL	**$149,783**	**$165,134**	**$0**	**$0**	**$10,000**	**$10,000**
Capital Projects						
68-02 - Captl Leased Assts GASB 87	$256,020	–	–	$0	$0	$0
CAPITAL PROJECTS TOTAL	**$256,020**	**–**	**–**	**$0**	**$0**	**$0**
CAPITAL TOTAL	**$448,388**	**$165,134**	**$0**	**$0**	**$187,000**	**$187,000**
Debt Service						
Debt Principal						
71-80 - Notes Pay Capital Lease	$34,891	–	–	–	–	$0
DEBT PRINCIPAL TOTAL	**$34,891**	**–**	**–**	**–**	**–**	**$0**
Interest Expense						
72-60 - Interest N/P Capital	$6,625	$10,717	–	$0	$0	$0
INTEREST EXPENSE TOTAL	**$6,625**	**$10,717**	**–**	**$0**	**$0**	**$0**
DEBT SERVICE TOTAL	**$41,516**	**$10,717**	**–**	**$0**	**$0**	**$0**
Grant in Aid						
Aids To Private Organizat						
82-51 - Sample Mcdougald House	$40,000	$40,000	$40,000	$40,000	$40,000	$0
82-86 - Memorial Day Events	$13,813	$12,678	$3,292	$15,000	$15,000	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
AIDS TO PRIVATE ORGANIZAT TOTAL	**$53,813**	**$52,678**	**$43,292**	**$55,000**	**$55,000**	**$0**
Other Grants And Aids						
83-82 - Rec Senior Citiz Program	$59,687	$66,401	$79,351	$71,400	$71,400	$0
84-64 - CRA Culinary Arts Incubat	$39,996	$39,996	$28,331	$40,000	$40,000	$0
OTHER GRANTS AND AIDS TOTAL	**$99,683**	**$106,397**	**$107,681**	**$111,400**	**$111,400**	**$0**
GRANT IN AID TOTAL	**$153,496**	**$159,074**	**$150,973**	**$166,400**	**$166,400**	**$0**
EXPENDITURES TOTAL	**$14,967,383**	**$16,797,157**	**$18,247,270**	**$17,644,322**	**$18,848,580**	**$1,204,258**

3910-3970 - Parks and Recreation Department By Division

3910 - Aquatic By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Aquatics						
Personal Services						
001-3910-572-12-10 - Exempt	$154,613	$157,512	$180,885	$166,286	$85,143	-$81,143
001-3910-572-12-24 - Non Exempt General Emp	$261,440	$302,788	$307,820	$328,046	$406,745	$78,699
001-3910-572-12-30 - Assignment Differential	$15,530	$23,336	$27,340	$23,285	$23,285	$0
001-3910-572-13-10 - Temporary & Part Time	$450,874	$535,803	$602,905	$535,248	$590,523	$55,275
001-3910-572-14-10 - Overtime Regular	$12,812	$9,761	$4,459	$7,500	$7,500	$0
001-3910-572-14-40 - Overtime Call-In	$217	–	–	–	–	$0
001-3910-572-15-70 - Incentive Pay	$2,006	$1,440	$2,543	$1,980	$6,060	$4,080
001-3910-572-17-10 - Sick Lv Sellback	$1,236	$797	$821	$1,750	$1,750	$0
001-3910-572-17-20 - Vacation Lv Sellback	$2,322	$797	$1,274	$2,000	$2,000	$0
001-3910-572-21-00 - Fica Taxes	$68,819	$78,753	$85,584	$37,817	$37,630	-$187
001-3910-572-22-10 - Genl Employees Retirement	$176,684	$186,343	$201,852	$201,852	$215,173	$13,321
001-3910-572-23-20 - Gen Empl Veba Trust	$9,258	$10,357	$10,995	$12,355	$12,376	$21
001-3910-572-26-40 - Education	–	–	–	–	$11,700	$11,700
001-3910-572-26-60 - Allowance -Cell Phone	$481	$483	$617	$480	$480	$0
PERSONAL SERVICES TOTAL	**$1,156,292**	**$1,308,169**	**$1,427,094**	**$1,318,599**	**$1,400,365**	**$81,766**
Operating Expenses						
001-3910-572-31-60 - Other Professional	–	–	–	–	$15,000	$15,000
001-3910-572-31-61 - Instructor Fees	–	–	$7,091	–	$16,000	$16,000
001-3910-572-39-20 - Central Svcs Chgs	$26,823	$26,768	$33,080	$33,080	$29,430	-$3,650
001-3910-572-39-30 - Central Stores Chgs	$4,829	$4,836	$5,015	$5,015	$5,165	$150
001-3910-572-39-60 - Insur Svc Chgs -Health	$45,171	$57,620	$74,288	$74,288	$78,073	$3,785
001-3910-572-39-65 - Insur Svc Chgs -Risk Mgmt	$51,431	$63,371	$68,289	$68,289	$70,803	$2,514
001-3910-572-39-90 - Information Tech Charges	$7,365	$8,374	$9,427	$9,427	$9,633	$206
001-3910-572-40-10 - Travel Education Member	$4,406	$7,951	$4,423	$18,600	$2,600	-$16,000
001-3910-572-46-10 - Land, Bldgs, Improvements	$74,567	$38,973	$19,340	$42,520	$72,520	$30,000
001-3910-572-46-30 - Machinery & Equipment	$4,309	$17,020	$7,428	$13,100	$13,100	$0
001-3910-572-46-50 - Special Services	$1,498	$6,466	$1,381	$8,745	$8,745	$0
001-3910-572-52-05 - Chemicals/Horticultural	$164,832	$184,557	$147,357	$202,100	$202,100	$0
001-3910-572-52-20 - Special Supplies	$32,213	$9,188	$11,840	$17,000	$10,000	-$7,000
001-3910-572-52-25 - Software Purchases	–	–	$6,000	$6,000	$6,000	$0
001-3910-572-52-50 - Clothing	$5,438	$5,878	$4,000	$5,000	$5,000	$0
001-3910-572-52-55 - Cleaning	$5,034	$27,145	$29,451	$30,000	$30,000	$0
001-3910-572-55-20 - Aquatic Programs	$16,749	$27,400	$21,168	$33,200	$33,200	$0
OPERATING EXPENSES TOTAL	**$444,666**	**$485,548**	**$449,577**	**$566,364**	**$607,369**	**$41,005**
Capital						
001-3910-572-62-00 - Buildings	–	–	–	–	$15,000	$15,000
CAPITAL TOTAL	**$0**	**–**	**–**	**–**	**$15,000**	**$15,000**
AQUATICS TOTAL	**$1,600,959**	**$1,793,717**	**$1,876,671**	**$1,884,963**	**$2,022,734**	**$137,771**

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
EXPENDITURES TOTAL	$1,600,959	$1,793,717	$1,876,671	$1,884,963	$2,022,734	$137,771

3920 - Recreation Activities By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Recreation Activities						
Personal Services						
001-3920-572-11-20 - Executive	$172,786	$174,418	$185,852	$184,038	$198,099	$14,061
001-3920-572-12-10 - Exempt	$960,648	$1,078,800	$1,108,108	$1,135,815	$1,154,031	$18,216
001-3920-572-12-24 - Non Exempt General Emp	$1,714,948	$1,773,693	$2,035,568	$2,070,639	$2,048,946	-$21,693
001-3920-572-12-26 - Non Exempt Non Bargaining	$153,691	$156,477	$167,406	$164,441	$177,004	$12,563
001-3920-572-12-30 - Assignment Differential	$17,450	$42,619	$57,050	$41,527	$41,527	$0
001-3920-572-13-10 - Temporary & Part Time	$583,573	$701,106	$878,137	$714,447	$745,483	$31,036
001-3920-572-13-20 - Drop Plan Vac/Sick Payout	$40,953	$49,768	$57,907	$18,100	$18,100	$0
001-3920-572-14-10 - Overtime Regular	$122,456	$93,464	$79,993	$74,850	$74,850	$0
001-3920-572-14-30 - Overtime Holiday	$341	–	–	–	–	$0
001-3920-572-14-40 - Overtime Call-In	$544	$97	$224	–	–	$0
001-3920-572-15-40 - Paid Vacation Term Empl	$10,042	$6,948	–	–	–	$0
001-3920-572-15-50 - Paid Sick Leave Term Empl	$7,081	$6,669	$9,952	–	–	$0
001-3920-572-15-70 - Incentive Pay	$4,689	$4,259	$14,427	$10,920	$24,600	$13,680
001-3920-572-17-10 - Sick Lv Sellback	$8,282	$4,993	$6,050	$8,000	$8,000	$0
001-3920-572-17-20 - Vacation Lv Sellback	$16,431	$5,197	$4,798	$12,000	$12,000	$0
001-3920-572-21-00 - Fica Taxes	$285,178	$307,854	$346,008	$277,269	$273,777	-$3,492
001-3920-572-22-10 - Genl Employees Retirement	$1,020,834	$1,031,803	$1,138,752	$1,138,752	$1,231,311	$92,559
001-3920-572-23-20 - Gen Empl Veba Trust	$67,026	$71,607	$78,845	$90,212	$89,991	-$221
001-3920-572-26-20 - Automobile	–	–	$1,726	–	–	$0
001-3920-572-26-40 - Education	$2,830	$1,571	–	$15,000	$15,000	$0
001-3920-572-26-60 - Allowance -Cell Phone	$6,780	$7,511	$9,484	$6,600	$6,600	$0
PERSONAL SERVICES TOTAL	**$5,196,563**	**$5,518,852**	**$6,180,286**	**$5,962,610**	**$6,119,319**	**$156,709**
Operating Expenses						
001-3920-572-31-60 - Other Professional	$53,707	$187,801	$92,174	$75,000	$75,000	$0
001-3920-572-31-61 - Instructor Fees	–	–	$135,740	–	$160,000	$160,000
001-3920-572-39-20 - Central Svcs Chgs	$65,639	$65,505	$80,948	$80,948	$72,017	-$8,931
001-3920-572-39-30 - Central Stores Chgs	$41,732	$41,790	$43,337	$43,337	$44,637	$1,300
001-3920-572-39-60 - Insur Svc Chgs -Health	$440,105	$561,400	$723,800	$723,800	$760,680	$36,880
001-3920-572-39-65 - Insur Svc Chgs -Risk Mgmt	$256,430	$315,960	$340,476	$340,476	$353,011	$12,535
001-3920-572-39-80 - Vehicle Service Chgs	$84,995	$98,187	$105,352	$105,352	$118,031	$12,679
001-3920-572-39-90 - Information Tech Charges	$154,057	$155,153	$174,668	$174,668	$178,489	$3,821
001-3920-572-40-10 - Travel Education Member	$18,227	$19,999	$27,136	$22,700	$11,350	-$11,350
001-3920-572-41-20 - Postage	$590	$458	$343	$1,500	$1,500	$0
001-3920-572-43-10 - Communication Svc/Phone	$5,746	$6,810	$9,149	$6,400	$6,400	$0
001-3920-572-46-10 - Land, Bldgs, Improvements	$225,937	$300,420	$287,203	$387,150	$266,150	-$121,000
001-3920-572-46-30 - Machinery & Equipment	$26,885	$33,138	$52,057	$72,500	$72,500	$0
001-3920-572-46-40 - Maintenance Contracts	$22,229	$14,637	$28,684	$40,000	$40,000	$0
001-3920-572-46-50 - Special Services	$38,147	$9,565	$13,353	$20,000	$20,000	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
001-3920-572-48-10 - Advertising	$49,217	$50,723	$108,190	$111,500	$111,500	$0
001-3920-572-49-50 - Credit Card Bank Fees	$56,469	$49,066	$65,237	$33,554	$57,529	$23,975
001-3920-572-51-10 - Office Supplies	$13,826	$14,387	$16,416	$19,795	$19,795	$0
001-3920-572-52-05 - Chemicals/Horticultural	–	$75	–	–	–	$0
001-3920-572-52-15 - Small Tools Minor Equip	$26,589	$227,831	$60,274	$38,800	$38,800	$0
001-3920-572-52-20 - Special Supplies	$67,931	$60,394	$110,838	$111,276	$120,000	$8,724
001-3920-572-52-25 - Software Purchases	$16,309	$42,356	$30,193	$30,300	$30,300	$0
001-3920-572-52-50 - Clothing	$22,357	$25,415	$21,357	$23,000	$23,000	$0
001-3920-572-52-55 - Cleaning	$41,286	$45,428	$42,730	$51,000	$51,000	$0
001-3920-572-54-10 - Publications	–	$16	$293	–	–	$0
001-3920-572-55-10 - Recreation Supplies	$18,834	$20,142	$24,260	$31,000	$31,000	$0
001-3920-572-55-30 - Rec Center Programs	$346,926	$307,564	$343,043	$364,000	$364,000	$0
001-3920-572-55-40 - Athletic & Other Programs	$312,083	$320,474	$333,784	$326,046	$326,046	$0
001-3920-572-55-70 - Recreation Football/Cheer	$155,597	$246,564	$233,503	$200,000	$200,000	$0
001-3920-572-55-75 - Recreation Camp Programs	$26,964	$32,238	$26,590	$31,000	$31,000	$0
OPERATING EXPENSES TOTAL	**$2,588,815**	**$3,253,496**	**$3,531,129**	**$3,465,102**	**$3,583,735**	**$118,633**
Capital						
001-3920-572-62-00 - Buildings	–	–	–	–	$162,000	$162,000
001-3920-572-63-00 - Improve Other Than Bldgs	$42,585	$0	–	–	–	$0
001-3920-572-64-05 - Motor Vehicles	$139,072	$14,968	–	–	–	$0
001-3920-572-64-15 - Communications	–	$31,047	–	–	–	$0
001-3920-572-64-30 - Furniture & Fixtures	$10,711	$10,905	–	–	–	$0
001-3920-572-64-40 - Light	$0	$108,215	–	–	$10,000	$10,000
CAPITAL TOTAL	**$192,368**	**$165,134**	**–**	**–**	**$172,000**	**$172,000**
Grant in Aid						
001-3920-572-82-51 - Sample Mcdougald House	$40,000	$40,000	$40,000	$40,000	$40,000	$0
001-3920-572-82-86 - Memorial Day Events	$13,813	$12,678	$3,292	$15,000	$15,000	$0
001-3920-572-83-82 - Rec Senior Citiz Program	$59,687	$66,401	$79,351	$71,400	$71,400	$0
001-3920-572-84-64 - CRA Culinary Arts Incubat	$39,996	$39,996	$28,331	$40,000	$40,000	$0
GRANT IN AID TOTAL	**$153,496**	**$159,074**	**$150,973**	**$166,400**	**$166,400**	**$0**
RECREATION ACTIVITIES TOTAL	**$8,131,242**	**$9,096,557**	**$9,862,388**	**$9,594,112**	**$10,041,454**	**$447,342**
EXPENDITURES TOTAL	**$8,131,242**	**$9,096,557**	**$9,862,388**	**$9,594,112**	**$10,041,454**	**$447,342**

3950 - Tennis Center By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Tennis Center						
Personal Services						
001-3950-572-12-10 - Exempt	$85,307	$90,795	$94,109	$96,101	$100,430	$4,329
001-3950-572-12-24 - Non Exempt General Emp	$38,221	$95,622	$102,261	$104,335	$107,720	$3,385
001-3950-572-12-30 - Assignment Differential	–	$195	$4,695	–	–	$0
001-3950-572-13-10 - Temporary & Part Time	$93,589	$100,039	$100,521	$91,738	$97,694	$5,956
001-3950-572-14-10 - Overtime Regular	$66	$1,744	$1,204	$650	$650	$0
001-3950-572-14-40 - Overtime Call-In	–	–	$338	–	–	$0
001-3950-572-17-10 - Sick Lv Sellback	–	–	–	$800	$800	$0
001-3950-572-17-20 - Vacation Lv Sellback	$2,463	–	–	$800	$800	$0
001-3950-572-21-00 - Fica Taxes	$16,799	$22,056	$23,183	$15,334	$15,924	$590
001-3950-572-22-10 - Genl Employees Retirement	$45,486	$48,340	$52,533	$52,533	$57,691	$5,158
001-3950-572-23-20 - Gen Empl Veba Trust	$2,779	$4,194	$4,418	$5,008	$5,204	$196
001-3950-572-26-60 - Allowance -Cell Phone	$481	$483	$481	$480	$480	$0
PERSONAL SERVICES TOTAL	**$285,192**	**$363,469**	**$383,744**	**$367,779**	**$387,393**	**$19,614**
Operating Expenses						
001-3950-572-31-61 - Instructor Fees	–	–	$396,346	–	$310,000	$310,000
001-3950-572-39-20 - Central Svcs Chgs	$6,100	$6,088	$7,523	$7,523	$6,693	-$830
001-3950-572-39-30 - Central Stores Chgs	$4,993	$5,000	$5,185	$5,185	$5,341	$156
001-3950-572-39-60 - Insur Svc Chgs -Health	$9,465	$12,074	$15,567	$15,567	$16,360	$793
001-3950-572-39-65 - Insur Svc Chgs -Risk Mgmt	$9,703	$11,956	$12,884	$12,884	$13,358	$474
001-3950-572-39-90 - Information Tech Charges	$958	$1,089	$1,226	$1,226	$1,253	$27
001-3950-572-44-10 - Rentals & Leases	–	$576	$131	$600	$600	$0
001-3950-572-46-10 - Land, Bldgs, Improvements	$26,794	$28,544	$33,427	$35,350	$35,350	$0
001-3950-572-46-30 - Machinery & Equipment	–	$414	$501	$1,800	$1,800	$0
001-3950-572-52-20 - Special Supplies	$72,346	$23,760	$19,661	$24,650	$24,650	$0
001-3950-572-52-50 - Clothing	$538	$271	$632	$400	$400	$0
001-3950-572-52-55 - Cleaning	$2,702	$2,729	$3,557	$3,466	$3,466	$0
OPERATING EXPENSES TOTAL	**$133,600**	**$92,500**	**$496,640**	**$108,651**	**$419,271**	**$310,620**
TENNIS CENTER TOTAL	**$418,792**	**$455,969**	**$880,384**	**$476,430**	**$806,664**	**$330,234**
EXPENDITURES TOTAL	**$418,792**	**$455,969**	**$880,384**	**$476,430**	**$806,664**	**$330,234**

3960 - Golf Course By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Recreation Golf Course						
Personal Services						
001-3960-576-12-10 - Exempt	$117,719	$128,685	$132,655	$131,284	$141,314	$10,030
001-3960-576-12-24 - Non Exempt General Emp	$446,194	$471,062	$477,019	$490,985	$520,075	$29,090
001-3960-576-13-10 - Temporary & Part Time	$203,430	$212,001	$224,905	$148,120	$172,637	$24,517
001-3960-576-13-20 - Drop Plan Vac/Sick Payout	$5,689	$2,844	$5,689	$4,200	$4,200	$0
001-3960-576-14-10 - Overtime Regular	$23,167	$18,614	$23,417	$2,500	$2,500	$0
001-3960-576-14-30 - Overtime Holiday	$17,990	$19,637	$20,232	$12,050	$12,050	$0
001-3960-576-14-40 - Overtime Call-In	–	–	$211	–	–	$0
001-3960-576-15-40 - Paid Vacation Term Empl	–	–	$678	–	–	$0
001-3960-576-15-50 - Paid Sick Leave Term Empl	–	–	$12,639	–	–	$0
001-3960-576-17-10 - Sick Lv Sellback	$2,932	$1,668	$1,698	$1,700	$1,700	$0
001-3960-576-17-20 - Vacation Lv Sellback	$1,588	$403	–	$1,020	$1,020	$0
001-3960-576-21-00 - Fica Taxes	$62,417	$65,150	$68,734	$47,604	$50,597	$2,993
001-3960-576-22-10 - Genl Employees Retirement	$241,425	$254,638	$273,566	$273,566	$289,581	$16,015
001-3960-576-23-20 - Gen Empl Veba Trust	$12,679	$13,398	$13,776	$15,557	$16,535	$978
001-3960-576-26-20 - Automobile	$4,212	$4,226	$4,212	$4,200	$4,200	$0
PERSONAL SERVICES TOTAL	**$1,139,443**	**$1,192,327**	**$1,259,430**	**$1,132,786**	**$1,216,409**	**$83,623**
Operating Expenses						
001-3960-576-31-60 - Other Professional	$234,905	$228,774	$212,204	$241,474	$241,474	$0
001-3960-576-32-10 - Accounting & Auditing	–	–	$1,498	$1,813	$1,813	$0
001-3960-576-39-20 - Central Svcs Chgs	$29,346	$29,286	$36,191	$36,191	$32,199	-$3,992
001-3960-576-39-30 - Central Stores Chgs	$10,183	$10,197	$10,575	$10,575	$10,892	$317
001-3960-576-39-60 - Insur Svc Chgs -Health	$61,832	$78,873	$101,689	$101,689	$106,870	$5,181
001-3960-576-39-65 - Insur Svc Chgs -Risk Mgmt	$159,138	$196,082	$211,299	$211,299	$219,078	$7,779
001-3960-576-39-80 - Vehicle Service Chgs	$411	$475	$510	$510	$571	$61
001-3960-576-39-90 - Information Tech Charges	$14,961	$17,010	$19,150	$19,150	$19,569	$419
001-3960-576-40-10 - Travel Education Member	$420	$770	$465	$2,772	$1,386	-$1,386
001-3960-576-41-10 - Other Communications	–	$395	–	–	–	$0
001-3960-576-43-10 - Communication Svc/Phone	–	–	$1,130	–	–	$0
001-3960-576-44-10 - Rentals & Leases	$5,931	-$5,931	$71,170	$155,451	$155,451	$0
001-3960-576-44-20 - Faa Land Rent	$186,132	$194,733	$201,327	$201,327	$205,689	$4,362
001-3960-576-46-10 - Land, Bldgs, Improvements	$122,761	$155,977	$270,741	$296,500	$296,500	$0
001-3960-576-46-20 - Outside Maintenance	$30,843	$12,181	$10,826	$11,000	$11,000	$0
001-3960-576-46-30 - Machinery & Equipment	$5,853	$9,780	$13,619	$11,000	$11,000	$0
001-3960-576-46-40 - Maintenance Contracts	$1,518	$3,085	$2,309	$5,500	$5,500	$0
001-3960-576-46-50 - Special Services	$39,753	$52,291	$40,303	$50,000	$50,000	$0
001-3960-576-46-70 - Facility Maintenance	$2,127,760	$2,841,227	$2,714,973	$2,767,141	$2,863,633	$96,492
001-3960-576-48-10 - Advertising	$5,927	$8,782	$9,750	$10,000	$10,000	$0
001-3960-576-49-50 - Credit Card Bank Fees	$74,653	$81,908	$160,407	$70,314	$166,369	$96,055
001-3960-576-51-10 - Office Supplies	$1,909	$1,313	$2,887	$1,500	$1,500	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
001-3960-576-52-05 - Chemicals/Horticultural	–	$12,000	$5,490	$12,000	$12,000	$0
001-3960-576-52-15 - Small Tools Minor Equip	$3,781	$4,105	$1,172	$4,300	$4,300	$0
001-3960-576-52-20 - Special Supplies	$60,802	$107,563	$65,330	$113,625	$113,625	$0
001-3960-576-52-50 - Clothing	$5,383	$1,982	$5,367	$5,000	$5,000	$0
001-3960-576-52-55 - Cleaning	$6,200	$6,184	$5,982	$7,000	$7,000	$0
001-3960-576-55-10 - Recreation Supplies	$85,727	$85,900	$81,153	$86,900	$86,900	$0
OPERATING EXPENSES TOTAL	**$3,276,128**	**$4,134,942**	**$4,257,517**	**$4,434,031**	**$4,639,319**	**$205,288**
Capital						
001-3960-576-68-02 - Captl Leased Assts GASB 87	$256,020	–	–	–	–	$0
CAPITAL TOTAL	**$256,020**	**–**	**–**	**–**	**–**	**$0**
Debt Service						
001-3960-576-71-80 - Notes Pay Capital Lease	$34,891	–	–	–	–	$0
001-3960-576-72-60 - Interest N/P Capital	$6,625	$10,717	–	–	–	$0
DEBT SERVICE TOTAL	**$41,516**	**$10,717**	**–**	**–**	**–**	**$0**
RECREATION GOLF COURSE TOTAL	**$4,713,106**	**$5,337,986**	**$5,516,948**	**$5,566,817**	**$5,855,728**	**$288,911**
EXPENDITURES TOTAL	**$4,713,106**	**$5,337,986**	**$5,516,948**	**$5,566,817**	**$5,855,728**	**$288,911**

3970 - Pier Operation By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Pier Operation Recreation						
Operating Expenses						
001-3970-579-31-60 - Other Professional	$101,745	$109,523	$108,270	$120,000	$120,000	$0
001-3970-579-43-40 - Water And Wastewater	$1,539	$1,401	$1,565	$2,000	$2,000	$0
001-3970-579-52-15 - Small Tools Minor Equip	–	$1,480	–	–	–	$0
001-3970-579-52-20 - Special Supplies	–	$524	$1,044	–	–	$0
OPERATING EXPENSES TOTAL	**$103,284**	**$112,929**	**$110,879**	**$122,000**	**$122,000**	**$0**
PIER OPERATION RECREATION TOTAL	**$103,284**	**$112,929**	**$110,879**	**$122,000**	**$122,000**	**$0**
EXPENDITURES TOTAL	**$103,284**	**$112,929**	**$110,879**	**$122,000**	**$122,000**	**$0**

9910 - Non-Departmental

9910 - Non-Departmental By Division

9910 - Non-Departmental by Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
General Oper/Admin						
Personal Services	–	–	$130,598	–	–	$0
Operating Expenses						
001-9910-599-31-30 - Special Legal	–	$163,051	$106,986	–	–	$0
001-9910-599-31-60 - Other Professional	$2,306,075	$2,328,156	$2,428,087	$2,030,000	$2,030,000	$0
001-9910-599-39-20 - Central Svcs Chgs	$13,685	$13,657	$16,877	$16,877	$15,015	-$1,862
001-9910-599-39-30 - Central Stores Chgs	$4,428	$4,434	$4,598	$4,598	$4,736	$138
001-9910-599-39-90 - Information Tech Charges	$341,205	$342,928	$386,062	$386,062	$394,507	$8,445
001-9910-599-40-10 - Travel Education Member	$20,463	$24,106	$27,454	$27,000	$13,500	-$13,500
001-9910-599-41-20 - Postage	$1	$1	–	–	–	$0
001-9910-599-43-10 - Communication Svc/Phone	$56,192	–	–	–	–	$0
001-9910-599-43-30 - Electric	–	–	–	–	$5,178,000	$5,178,000
001-9910-599-43-40 - Water And Wastewater	–	–	–	–	$4,569,320	$4,569,320
001-9910-599-44-10 - Rentals & Leases	$272,851	$73,062	$48,063	$689,833	$219,157	-$470,676
001-9910-599-44-35 - Leased Assets Gsb 87	$24,193	$62,212	$1,058,827	–	$470,676	$470,676
001-9910-599-46-10 - Land, Bldgs, Improvements	$15,518	$112,685	$74,835	$200,000	$200,000	$0
001-9910-599-46-30 - Machinery & Equipment	$61,422	$37,794	$30,826	–	–	$0
001-9910-599-46-50 - Special Services	$462,464	$100,457	$94,335	$160,000	$160,000	$0
001-9910-599-48-10 - Advertising	$7,983	–	–	–	–	$0
001-9910-599-48-30 - Holiday Party	$42,079	$33,296	$11,817	$55,000	–	-$55,000
001-9910-599-48-40 - Volunteers Luncheon	$2,940	–	–	$6,000	$6,000	$0
001-9910-599-48-50 - Marketing Special Events	$105,961	$20,342	$99,004	–	–	$0
001-9910-599-49-20 - Bad Debts	$1,146	$1,498	–	–	–	$0
001-9910-599-49-30 - Taxes	$0	$136,117	$138,366	$145,000	$145,000	$0
001-9910-599-49-50 - Credit Card Bank Fees	$10,845	$12,728	$14,313	$16,000	$13,794	-$2,206
001-9910-599-52-20 - Special Supplies	$36,518	$199,007	$38,925	$9,500	$9,500	$0
001-9910-599-54-10 - Publications	–	$25,000	$25,000	$25,000	$25,000	$0
OPERATING EXPENSES TOTAL	**$3,785,971**	**$3,690,532**	**$4,604,374**	**$3,770,870**	**$13,454,205**	**$9,683,335**
Capital						
001-9910-599-61-00 - Land Acquisition	–	$80,908	$85,544	$200,000	$200,000	$0
001-9910-599-64-30 - Furniture & Fixtures	$7,700	$68,840	$0	–	–	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
001-9910-599-64-40 - Light	$7,110	–	–	–	–	$0
001-9910-599-68-02 - Captl Leased Assts GASB 87	$258,060	$195,088	–	–	–	$0
CAPITAL TOTAL	**$272,871**	**$344,836**	**$85,544**	**$200,000**	**$200,000**	**$0**
Debt Service						
001-9910-599-71-30 - Notes Payable	$287,176	–	–	–	–	$0
001-9910-599-71-60 - Notes Payable - Fleet	$1,322,189	$1,071,266	$907,276	$1,707,278	$791,661	-$915,617
001-9910-599-71-62 - Td Bank	$787,290	$1,321,152	$2,707,436	$1,830,043	$3,488,649	$1,658,606
001-9910-599-71-63 - Truist Bank	$350,935	$657,929	$681,159	$681,159	$705,208	$24,049
001-9910-599-71-80 - Notes Pay Capital Lease	$462,087	$552,670	–	–	–	$0
001-9910-599-72-10 - Interest Expense	$4,899	–	–	–	–	$0
001-9910-599-72-40 - Int Exp N/P Fleet Vehicle	$52,270	$27,164	$11,914	$11,914	$636	-$11,278
001-9910-599-72-42 - Td Bank	$38,617	$121,492	$294,453	$429,339	$655,746	$226,407
001-9910-599-72-43 - Truist Bank	$30,285	$104,510	$81,281	$81,281	$57,232	-$24,049
001-9910-599-72-60 - Interest N/P Capital	$419,832	$410,625	–	–	–	$0
001-9910-599-73-10 - Fiscal Agent Fees	$71	–	–	–	–	$0
DEBT SERVICE TOTAL	**$3,755,649**	**$4,266,809**	**$4,683,519**	**$4,741,014**	**$5,699,132**	**$958,118**
Grant in Aid						
001-9910-599-82-05 - Donations	$294,592	$357,625	$230,350	$300,000	$300,000	$0
001-9910-599-82-06 - Special Events Funding	$101,575	$120,400	$230,664	$285,000	$285,000	$0
001-9910-599-82-38 - New Horizon Comm Dev Wipp	$109,664	$113,466	$130,366	$123,003	$123,003	$0
001-9910-599-82-52 - Bso Summer Great Prog	$20,000	$20,000	$23,000	$23,000	$23,000	$0
001-9910-599-82-65 - Pomp Bch Historic Society	$20,000	$40,000	$40,000	$40,000	$40,000	$0
001-9910-599-82-90 - Cra Tax Increment - West	$6,068,046	$6,929,619	$7,979,459	$7,978,394	$9,402,340	$1,423,946
001-9910-599-82-91 - Cra Tax Increment-East	$2,081,322	$2,380,090	$2,614,775	$2,615,135	$3,351,949	$736,814
001-9910-599-83-24 - Tiger Trail Festival	$25,000	$25,000	$25,000	$25,000	$25,000	$0
GRANT IN AID TOTAL	**$8,720,199**	**$9,986,200**	**$11,273,614**	**$11,389,532**	**$13,550,292**	**$2,160,760**
Other Expenses						
001-9910-599-91-05 - Interfund Trans To 302	$5,763,730	$13,346,000	$14,423,739	$6,112,002	$4,795,462	-$1,316,540
001-9910-599-91-23 - Interfund Trans To 140	$5,991,340	$9,442,772	$10,760,100	$10,760,100	$11,484,852	$724,752
001-9910-599-99-10 - Contingency	–	–	–	–	$82,413	$82,413
001-9910-599-99-20 - Working Capital Reserve	–	–	–	$1,200,930	$1,200,930	$0
OTHER EXPENSES TOTAL	**$11,755,070**	**$22,788,772**	**$25,183,839**	**$18,073,032**	**$17,563,657**	**-$509,375**
GENERAL OPER/ADMIN TOTAL	**$28,289,759**	**$41,077,149**	**$45,961,488**	**$38,174,448**	**$50,467,286**	**$12,292,838**
EXPENDITURES TOTAL	**$28,289,759**	**$41,077,149**	**$45,961,488**	**$38,174,448**	**$50,467,286**	**$12,292,838**

9940 - Office of Housing and Social Services Department

9940 - Office of Housing and Social Services Department

9940 - Office of Housing & Social Services by Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Office of Housing and Social Services						
Personal Services						
001-9940-599-12-10 - Exempt	$193,061	$198,104	$319,901	$398,175	$341,829	-$56,346
001-9940-599-12-30 - Assignment Differential	$1,263	$20	–	$20,000	$4,000	-$16,000
001-9940-599-13-10 - Temporary & Part Time	–	–	–	$12,000	–	-$12,000
001-9940-599-17-10 - Sick Lv Sellback	$884	$938	$1,005	$1,000	$1,000	$0
001-9940-599-17-20 - Vacation Lv Sellback	$2,653	$938	$1,005	–	–	$0
001-9940-599-21-00 - Fica Taxes	$15,363	$15,521	$24,845	$30,461	$26,150	-$4,311
001-9940-599-22-10 - Genl Employees Retirement	$94,153	$98,376	$104,690	$104,690	$115,452	$10,762
001-9940-599-23-20 - Gen Empl Veba Trust	$4,216	$4,457	$7,198	$9,955	$8,546	-$1,409
001-9940-599-26-20 - Automobile	$3,611	$3,623	$3,611	$3,600	$3,600	$0
PERSONAL SERVICES TOTAL	**$315,205**	**$321,977**	**$462,254**	**$579,881**	**$500,577**	**-$79,304**
Operating Expenses						
001-9940-599-31-60 - Other Professional	$59,862	$64,506	$55,909	$50,000	$63,000	$13,000
001-9940-599-39-60 - Insur Svc Chgs -Health	$18,985	$24,217	$31,222	$31,222	$32,813	$1,591
001-9940-599-39-65 - Insur Svc Chgs -Risk Mgmt	$816	$1,005	$1,083	$1,083	$1,123	$40
001-9940-599-39-90 - Information Tech Charges	$34,281	$38,975	$43,877	$43,877	$44,837	$960
001-9940-599-40-10 - Travel Education Member	$120	$4,841	$844	–	–	$0
001-9940-599-41-20 - Postage	–	$40	–	–	–	$0
001-9940-599-43-10 - Communication Svc/Phone	$720	$607	$513	–	–	$0
001-9940-599-46-50 - Special Services	$17,612	$3,763	$7	$40,000	$40,000	$0
001-9940-599-51-10 - Office Supplies	$437	$45	–	–	–	$0
001-9940-599-52-20 - Special Supplies	$10,090	$9,575	$0	–	–	$0
001-9940-599-52-50 - Clothing	–	$345	$159	–	–	$0
OPERATING EXPENSES TOTAL	**$142,923**	**$147,920**	**$133,615**	**$166,182**	**$181,773**	**$15,591**
Grant in Aid	–	$21,089	$10,412	–	$15,000	$15,000
OFFICE OF HOUSING AND SOCIAL SERVICES TOTAL	**$458,128**	**$490,986**	**$606,281**	**$746,063**	**$697,350**	**-$48,713**
EXPENDITURES TOTAL	**$458,128**	**$490,986**	**$606,281**	**$746,063**	**$697,350**	**-$48,713**

302 - General Capital Fund

Fund 302 – General Capital Fund Revenues and Expenditures

Fund 302 – General Capital by Project Detail

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Taxes						
302-0000-312-312.40-00 - Local Option Gas Tax	$666,188	$638,379	$532,451	$660,000	$660,000	$0
302-0000-314-314.10-00 - Electric Utility Tax	$2,731,622	$2,752,558	$2,625,555	$2,500,000	$2,500,000	$0
302-0000-314-314.40-00 - Gas Utility Tax	$82,370	$85,995	$91,602	$82,000	$82,000	$0
TAXES TOTAL	**$3,480,180**	**$3,476,933**	**$3,249,608**	**$3,242,000**	**$3,242,000**	**$0**
Intergovernmental Revenue						
302-0000-332-332.39-11 - Seahive	$75,555	–	–	–	–	$0
302-0000-334-334.43-40 - Fdot Jpa 19353	$54,448	$0	–	–	–	$0
302-0000-334-334.70-11 - Find Grant 2020 Prj07946	$475,000	$0	–	–	–	$0
302-0000-334-334.70-21 - Bbip Grant 2021	$375,000	$0	–	–	–	$0
302-0000-334-334.70-50 - Cultural Affairs Grant	$24,800	$1,500	$348,700	–	–	$0
INTERGOVERNMENTAL REVENUE TOTAL	**$1,004,803**	**$1,500**	**$348,700**	**–**	**–**	**$0**
Miscellaneous Revenues						
302-0000-361-361.10-00 - Interest Earnings	$733,943	$1,128,368	$0	$300,000	$400,000	$100,000
302-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$688,893	$1,196,084	$0	–	–	$0
302-0000-361-361.35-00 - Int Realized Gain(Loss)	-$189,718	-$199,471	$0	–	–	$0
MISCELLANEOUS REVENUES TOTAL	**$1,233,118**	**$2,124,981**	**$0**	**$300,000**	**$400,000**	**$100,000**
Other Sources						
302-0000-381-381.10-01 - Transfer From Fund 001	$5,763,730	$13,346,000	$14,423,739	$6,112,002	$4,795,462	-$1,316,540
302-0000-381-381.11-12 - Transfer From Fund 112	–	–	$1,771,699	$200,000	–	-$200,000
302-0000-381-381.11-13 - Transfer From Fund 113	–	–	–	–	$1,995,816	$1,995,816
302-0000-381-381.13-03 - Transfer From Fund 303	–	$1,000,000	$240,233	$600,000	–	-$600,000
OTHER SOURCES TOTAL	**$5,763,730**	**$14,346,000**	**$16,435,671**	**$6,912,002**	**$6,791,278**	**-$120,724**
Other Financing Sources						
302-0000-392-392.10-00 - Budgetary Fund Balance	–	–	–	$1,200,000	–	-$1,200,000
OTHER FINANCING SOURCES TOTAL	**–**	**–**	**–**	**$1,200,000**	**–**	**-$1,200,000**
REVENUES TOTAL	**$11,481,832**	**$19,949,414**	**$20,033,979**	**$11,654,002**	**$10,433,278**	**-$1,220,724**
Expenses						
05901 Bridge Rep& Maint						

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
302-7279-530-65-01 - Program Admin/Design	–	–	–	–	$5,000	$5,000
302-7279-530-65-03 - Outside Consulting/Design	–	–	–	–	$95,000	$95,000
302-7279-530-65-12 - Construction	–	–	–	–	$150,000	$150,000
05901 BRIDGE REP& MAINT TOTAL	**–**	**–**	**–**	**–**	**$250,000**	**$250,000**
07925 Road Resurfacing Program						
302-7303-541-65-02 - City Fees	$61,812	$88,897	–	–	–	$0
302-7303-541-65-12 - Construction	$968,634	$872,990	$1,156,371	$1,060,000	$2,500,000	$1,440,000
07925 ROAD RESURFACING PROGRAM TOTAL	**$1,030,446**	**$961,887**	**$1,156,371**	**$1,060,000**	**$2,500,000**	**$1,440,000**
07926 City Sidewalk 07						
302-7304-530-65-02 - City Fees	$19,444	$31,124	–	–	–	$0
302-7304-530-65-12 - Construction	$304,694	$305,648	$506,962	$550,000	$400,000	-$150,000
07926 CITY SIDEWALK 07 TOTAL	**$324,138**	**$336,772**	**$506,962**	**$550,000**	**$400,000**	**-$150,000**
09970 Railroad Cross Rep						
302-7347-530-65-02 - City Fees	$10,393	$8,889	–	–	–	$0
302-7347-530-65-12 - Construction	$162,863	$87,292	–	–	–	$0
09970 RAILROAD CROSS REP TOTAL	**$173,256**	**$96,181**	**–**	**–**	**–**	**$0**
11142 A1A Undgrd Elect						
302-7420-530-65-02 - City Fees	–	$35,916	–	–	–	$0
302-7420-530-65-12 - Construction	–	$352,709	–	–	–	$0
11142 A1A UNDGRD ELECT TOTAL	**–**	**$388,625**	**–**	**–**	**–**	**$0**
11189 Traffic Calming Imp						
302-7467-530-65-02 - City Fees	$1,243	$6,887	$6,887	–	–	$0
302-7467-530-65-12 - Construction	$19,475	$67,630	$16,242	–	–	$0
11189 TRAFFIC CALMING IMP TOTAL	**$20,718**	**$74,517**	**$23,129**	**–**	**–**	**$0**
15266 No Palm Aire Dr Med						
302-7544-530-65-02 - City Fees	–	$1,769	–	–	–	$0
302-7544-530-65-12 - Construction	–	$17,368	–	–	–	$0
15266 NO PALM AIRE DR MED TOTAL	**–**	**$19,137**	**–**	**–**	**–**	**$0**
16275 Wayfinding Signage						
302-7553-530-65-02 - City Fees	–	$3,832	–	–	–	$0
302-7553-530-65-12 - Construction	$1,550	$37,626	$335,334	–	$150,000	$150,000
16275 WAYFINDING SIGNAGE TOTAL	**$1,550**	**$41,458**	**$335,334**	**–**	**$150,000**	**$150,000**
17303 Enhance FDOT Improvements						
302-7581-530-65-02 - City Fees	$53,590	$210,691	$59,876	–	–	$0
302-7581-530-65-12 - Construction	$839,784	$2,069,047	$840,941	–	–	$0
17303 ENHANCE FDOT IMPROVEMENTS TOTAL	**$893,374**	**$2,279,738**	**$900,817**	**–**	**–**	**$0**
17330 MLK PH III						
302-7608-530-65-12 - Construction	$445,827	–	–	–	–	$0
17330 MLK PH III TOTAL	**$445,827**	**–**	**–**	**–**	**–**	**$0**
19383 SE 6 Ter Bridge						
302-7661-530-65-02 - City Fees	$2,239	$30,660	–	–	–	$0
302-7661-530-65-03 - Outside Consulting/Design	$16,237	$22,812	–	–	–	$0
302-7661-530-65-12 - Construction	$35,086	$301,094	$23,154	–	–	$0
19383 SE 6 TER BRIDGE TOTAL	**$53,561**	**$354,567**	**$23,154**	**–**	**–**	**$0**
20395 Fpl Light Conver						
302-7674-530-65-02 - City Fees	$14,180	$407	–	–	–	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
302-7674-530-65-03 - Outside Consulting/Design	–	–	–	$40,000	–	-$40,000
302-7674-530-65-12 - Construction	$222,210	$4,000	–	$460,000	–	-$460,000
20395 FPL LIGHT CONVER TOTAL	**$236,390**	**$4,407**	**–**	**$500,000**	**–**	**-$500,000**
23013 Dixie Hwy Safety Fe						
302-7731-530-65-03 - Outside Consulting/Design	$56,892	$29,813	$127,337	–	–	$0
23013 DIXIE HWY SAFETY FE TOTAL	**$56,892**	**$29,813**	**$127,337**	**–**	**–**	**$0**
24010 Citywide Streets Im						
302-7741-530-65-12 - Construction	–	–	–	$350,000	–	-$350,000
24010 CITYWIDE STREETS IM TOTAL	**–**	**–**	**–**	**$350,000**	**–**	**-$350,000**
24011 Traffic Signal						
302-7742-530-65-03 - Outside Consulting/Design	–	–	$26,760	–	–	$0
302-7742-530-65-12 - Construction	–	–	–	$1,000,000	–	-$1,000,000
24011 TRAFFIC SIGNAL TOTAL	**–**	**–**	**$26,760**	**$1,000,000**	**–**	**-$1,000,000**
25003 Repair NW 33rd St RR Xing						
302-7760-530-65-12 - Construction	–	–	–	$720,000	–	-$720,000
25003 REPAIR NW 33RD ST RR XING TOTAL	**–**	**–**	**–**	**$720,000**	**–**	**-$720,000**
25004 Terra Mar Bridge Repair						
302-7761-530-65-12 - Construction	–	–	–	$425,000	–	-$425,000
25004 TERRA MAR BRIDGE REPAIR TOTAL	**–**	**–**	**–**	**$425,000**	**–**	**-$425,000**
07924 General Government Building Repair						
302-7302-530-65-02 - City Fees	$65,349	$106,216	$1,106	–	–	$0
302-7302-530-65-03 - Outside Consulting/Design	–	–	$232	–	–	$0
302-7302-530-65-12 - Construction	$1,024,056	$1,043,070	$1,425,681	$900,000	$900,000	$0
07924 GENERAL GOVERNMENT BUILDING REPAIR TOTAL	**$1,089,405**	**$1,149,286**	**$1,427,020**	**$900,000**	**$900,000**	**$0**
07930 Publ Saf Bldg Imprv						
302-7308-522-65-12 - Construction	–	–	$1,000	–	–	$0
07930 PUBL SAF BLDG IMPRV TOTAL	**–**	**–**	**$1,000**	**–**	**–**	**$0**
11192 Cresthaven Ctr C Burrie						
302-7470-572-65-02 - City Fees	$1,808	–	–	–	–	$0
302-7470-572-65-12 - Construction	$28,332	–	–	–	–	$0
11192 CRESTHAVEN CTR C BURRIE TOTAL	**$30,140**	**–**	**–**	**–**	**–**	**$0**
17301 Blanche Ely Museum Renovation						
302-7579-530-65-02 - City Fees	–	$2,580	–	–	–	$0
302-7579-530-65-12 - Construction	$3,705	$25,335	–	–	–	$0
17301 BLANCHE ELY MUSEUM RENOVATION TOTAL	**$3,705**	**$27,915**	**–**	**–**	**–**	**$0**
20397 Bso Subs 441 Nw 27						
302-7676-521-65-02 - City Fees	–	$119,288	$35,491	–	–	$0
302-7676-521-65-03 - Outside Consulting/Design	$5,808	$27,221	$8,739	–	–	$0
302-7676-521-65-12 - Construction	$398	$1,171,443	$948,306	–	–	$0
20397 BSO SUBS 441 NW 27 TOTAL	**$6,206**	**$1,317,952**	**$992,536**	**–**	**–**	**$0**
22105 Skolnick Civic Ctr						
302-7690-530-65-03 - Outside Consulting/Design	$100,520	$36,570	$5,765	–	–	$0
302-7690-530-65-12 - Construction	–	–	$5,715	–	–	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
22105 SKOLNICK CIVIC CTR TOTAL	**$100,520**	**$36,570**	**$11,480**	**–**	**–**	**$0**
22120 Ali Cultural Ctr						
302-7693-530-65-02 - City Fees	–	$1,213	–	–	–	$0
302-7693-530-65-03 - Outside Consulting/Design	$24,800	$1,603	$9,000	–	–	$0
302-7693-530-65-12 - Construction	–	$11,913	$1,223,389	–	–	$0
22120 ALI CULTURAL CTR TOTAL	**$24,800**	**$14,729**	**$1,232,389**	**–**	**–**	**$0**
22135 Burrie Center Neighborhood Enhancements						
302-7696-530-65-02 - City Fees	–	$855	–	–	–	$0
302-7696-530-65-03 - Outside Consulting/Design	$155,678	$24,131	–	–	–	$0
302-7696-530-65-12 - Construction	–	$8,395	–	$200,000	–	-$200,000
22135 BURRIE CENTER NEIGHBORHOOD ENHANCEMENTS TOTAL	**$155,678**	**$33,381**	**–**	**$200,000**	**–**	**-$200,000**
22188 Mitchell Moore Annex Bldg						
302-7710-530-65-02 - City Fees	$2,214	$36,958	$5,000	–	–	$0
302-7710-530-65-12 - Construction	$34,696	$362,935	$434,815	–	–	$0
22188 MITCHELL MOORE ANNEX BLDG TOTAL	**$36,910**	**$399,893**	**$439,815**	**–**	**–**	**$0**
23004 Roofing Of Gov Bldg						
302-7722-530-65-02 - City Fees	$5,018	$8,654	–	–	–	$0
302-7722-530-65-12 - Construction	$78,641	$84,983	$91,449	–	$1,700,000	$1,700,000
23004 ROOFING OF GOV BLDG TOTAL	**$83,659**	**$93,637**	**$91,449**	**–**	**$1,700,000**	**$1,700,000**
26001 Pompano Beach Amphitheater Painting Preservation						
302-7767-530-65-12 - Construction	–	–	–	–	$150,000	$150,000
26001 POMPANO BEACH AMPHITHEATER PAINTING PRESERVATION TOTAL	**–**	**–**	**–**	**–**	**$150,000**	**$150,000**
14238 Fire Station Maintenance						
302-7516-522-65-02 - City Fees	–	$19,190	–	–	–	$0
302-7516-522-65-12 - Construction	$180	$188,449	$353,718	–	–	$0
14238 FIRE STATION MAINTENANCE TOTAL	**$180**	**$207,639**	**$353,718**	**–**	**–**	**$0**
19342 Fire ST 63 Administration Building						
302-7620-522-65-12 - Construction	–	–	$320,222	–	–	$0
19342 FIRE ST 63 ADMINISTRATION BUILDING TOTAL	**–**	**–**	**$320,222**	**–**	**–**	**$0**
26009 Public Safety Technology						
302-7775-522-65-11 - Equipment	–	–	–	–	$900,000	$900,000
26009 PUBLIC SAFETY TECHNOLOGY TOTAL	**–**	**–**	**–**	**–**	**$900,000**	**$900,000**
98711 Leep/Clip Enhancemt						
302-7089-530-65-02 - City Fees	–	$921	–	–	–	$0
302-7089-530-65-12 - Construction	–	$9,041	–	–	–	$0
98711 LEEP/CLIP ENHANCEMT TOTAL	**–**	**$9,962**	**–**	**–**	**–**	**$0**
06919 Replace Lost Tree						
302-7297-530-65-02 - City Fees	$14,120	–	–	–	–	$0
302-7297-530-65-12 - Construction	$221,275	–	$96,928	–	–	$0
06919 REPLACE LOST TREE TOTAL	**$235,395**	**–**	**$96,928**	**–**	**–**	**$0**
07946 Seawall Improvements						
302-7324-530-65-02 - City Fees	$106,030	$12,124	–	–	–	$0

	ACTUALS		ADOPTED			
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
302-7324-530-65-03 - Outside Consulting/Design	$98	–	–	$45,000	–	-$45,000
302-7324-530-65-05 - Permit Fees	$23,520	$10,460	–	$10,000	–	-$10,000
302-7324-530-65-12 - Construction	$1,661,545	$119,061	$95,930	$245,000	–	-$245,000
07946 SEAWALL IMPROVEMENTS TOTAL	**$1,791,193**	**$141,645**	**$95,930**	**$300,000**	**–**	**-$300,000**
09985 Athletic Courts Resurfacing						
302-7362-530-65-02 - City Fees	$5,133	$7,347	–	–	–	$0
302-7362-530-65-12 - Construction	$80,434	$72,148	$26,495	$30,000	$355,000	$325,000
09985 ATHLETIC COURTS RESURFACING TOTAL	**$85,567**	**$79,495**	**$26,495**	**$30,000**	**$355,000**	**$325,000**
10123 ADA Compliance						
302-7400-530-65-02 - City Fees	$3,701	$23,574	–	–	–	$0
302-7400-530-65-12 - Construction	$57,995	$231,501	$524,714	$90,000	$106,000	$16,000
10123 ADA COMPLIANCE TOTAL	**$61,696**	**$255,075**	**$524,714**	**$90,000**	**$106,000**	**$16,000**
14222 City Row Improvements - Landscape Enhancement						
302-7500-530-65-02 - City Fees	$3,857	$7,594	–	–	–	$0
302-7500-530-65-12 - Construction	$60,441	$74,574	$14,463	$75,000	$75,000	$0
14222 CITY ROW IMPROVEMENTS - LANDSCAPE ENHANCEMENT TOTAL	**$64,298**	**$82,168**	**$14,463**	**$75,000**	**$75,000**	**$0**
14223 Beach Renourishmt						
302-7501-530-65-02 - City Fees	$47,860	$76,373	$10,496	–	–	$0
302-7501-530-65-12 - Construction	$750,000	$750,000	$750,000	$750,000	–	-$750,000
14223 BEACH RENOURISHMT TOTAL	**$797,860**	**$826,373**	**$760,496**	**$750,000**	**–**	**-$750,000**
16276 Canal Dredging						
302-7554-530-65-12 - Construction	–	–	$74,507	$25,000	$25,000	$0
16276 CANAL DREDGING TOTAL	**–**	**–**	**$74,507**	**$25,000**	**$25,000**	**$0**
16286 Sand N Spurs Improv						
302-7564-530-65-02 - City Fees	$1,785	–	–	–	–	$0
302-7564-530-65-12 - Construction	$27,978	–	–	–	–	$0
16286 SAND N SPURS IMPROV TOTAL	**$29,763**	**–**	**–**	**–**	**–**	**$0**
22130 Citywide Bus Shelter						
302-7695-530-65-02 - City Fees	–	$2,912	–	–	–	$0
302-7695-530-65-12 - Construction	–	$28,600	$55,000	–	–	$0
22130 CITYWIDE BUS SHELTER TOTAL	**–**	**$31,512**	**$55,000**	**–**	**–**	**$0**
22150 Hillsboro Marina						
302-7699-530-65-03 - Outside Consulting/Design	$54,700	$85,626	$66,275	–	–	$0
302-7699-530-65-12 - Construction	–	–	$14,000	$800,000	–	-$800,000
22150 HILLSBORO MARINA TOTAL	**$54,700**	**$85,626**	**$80,275**	**$800,000**	**–**	**-$800,000**
24012 Animal Control Shel						
302-7743-530-65-02 - City Fees	–	$2,294	–	–	–	$0
302-7743-530-65-12 - Construction	–	$22,524	$14,575	–	–	$0
24012 ANIMAL CONTROL SHEL TOTAL	**–**	**$24,818**	**$14,575**	**–**	**–**	**$0**
24015 Fencing Of City Amenities						
302-7746-530-65-02 - City Fees	–	$5,448	–	–	–	$0
302-7746-530-65-12 - Construction	–	$53,500	–	–	–	$0
24015 FENCING OF CITY AMENITIES TOTAL	**–**	**$58,948**	**–**	**–**	**–**	**$0**
24016 Restrooms Concessions						
302-7747-530-65-02 - City Fees	–	$3,787	–	–	–	$0
302-7747-530-65-12 - Construction	–	$37,186	–	–	$200,000	$200,000

	ACTUALS		ADOPTED			
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
24016 RESTROOMS CONCESSIONS TOTAL	**–**	**$40,973**	**–**	**–**	**$200,000**	**$200,000**
25010 Railroad Crossing						
302-7776-530-65-01 - Program Admin/Design	–	–	$8,435	–	–	$0
25010 RAILROAD CROSSING TOTAL	**–**	**–**	**$8,435**	**–**	**–**	**$0**
02821 City Park Amenities						
302-7199-572-65-02 - City Fees	$7,539	$91,689	$76,871	–	–	$0
302-7199-572-65-12 - Construction	$118,139	$900,407	–	–	$200,000	$200,000
302-7199-572-65-18 - Ut/Pw In-House Labor	$47,200	–	–	–	–	$0
02821 CITY PARK AMENITIES TOTAL	**$172,878**	**$992,096**	**$76,871**	**–**	**$200,000**	**$200,000**
12196 Temp Ocnside Pkg Lt						
302-7474-530-65-12 - Construction	–	–	$9,090	–	–	$0
12196 TEMP OCNSIDE PKG LT TOTAL	**–**	**–**	**$9,090**	**–**	**–**	**$0**
14267 Kester Park Restroo						
302-7545-572-65-02 - City Fees	$18,450	$3,980	–	–	–	$0
302-7545-572-65-03 - Outside Consulting/Design	$5,596	–	–	–	–	$0
302-7545-572-65-12 - Construction	$289,124	$39,083	$48,818	–	–	$0
14267 KESTER PARK RESTROO TOTAL	**$313,170**	**$43,063**	**$48,818**	**–**	**–**	**$0**
19341 Community Park Shelter Replacement						
302-7619-572-65-11 - Equipment	–	$24,301	–	–	–	$0
302-7619-572-65-18 - Ut/Pw In-House Labor	–	$28,450	–	–	–	$0
19341 COMMUNITY PARK SHELTER REPLACEMENT TOTAL	**–**	**$52,751**	**–**	**–**	**–**	**$0**
20390 Weaver Park Lighting Improvements						
302-7669-572-65-02 - City Fees	$19,814	–	–	–	–	$0
302-7669-572-65-12 - Construction	$310,490	–	–	–	–	$0
20390 WEAVER PARK LIGHTING IMPROVEMENTS TOTAL	**$330,304**	**–**	**–**	**–**	**–**	**$0**
20391 Aquatic Ctr Relin						
302-7670-572-65-02 - City Fees	$2,553	–	–	–	–	$0
302-7670-572-65-12 - Construction	$40,007	–	–	–	–	$0
20391 AQUATIC CTR RELIN TOTAL	**$42,560**	**–**	**–**	**–**	**–**	**$0**
22100park Shade Structure						
302-7689-572-65-11 - Equipment	–	$13,409	$26,615	–	–	$0
22100PARK SHADE STRUCTURE TOTAL	**–**	**$13,409**	**$26,615**	**–**	**–**	**$0**
22110 Outdoor Fitness Equ						
302-7691-572-65-11 - Equipment	–	$199,206	–	–	–	$0
22110 OUTDOOR FITNESS EQU TOTAL	**–**	**$199,206**	**–**	**–**	**–**	**$0**
22115 Kip Jacoby Park						
302-7692-572-65-03 - Outside Consulting/Design	$23,263	$955	$1,400	–	–	$0
302-7692-572-65-12 - Construction	–	–	$750,000	–	–	$0
22115 KIP JACOBY PARK TOTAL	**$23,263**	**$955**	**$751,400**	**–**	**–**	**$0**
22145 Tennis Ct Resurf						
302-7698-572-65-02 - City Fees	$13,842	–	–	–	–	$0
302-7698-572-65-12 - Construction	$216,908	–	–	–	–	$0
22145 TENNIS CT RESURF TOTAL	**$230,750**	**–**	**–**	**–**	**–**	**$0**
22187 NW Mini Park 6 Ave & 6 St						
302-7709-572-65-12 - Construction	$3,360	–	–	–	–	$0
22187 NW MINI PARK 6 AVE & 6 ST TOTAL	**$3,360**	**–**	**–**	**–**	**–**	**$0**

	ACTUALS		ADOPTED			
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
21410 Wahoobay Seahive						
302-7715-572-65-02 - City Fees	$15,416	$28,494	–	–	–	$0
302-7715-572-65-03 - Outside Consulting/Design	–	$15,227	$5,279	–	–	$0
302-7715-572-65-12 - Construction	$241,579	$279,820	$12,289	–	–	$0
21410 WAHOOBAY SEAHIVE TOTAL	**$256,995**	**$323,541**	**$17,568**	**–**	**–**	**$0**
23007 Repl Playgrnd Equip						
302-7725-572-65-11 - Equipment	–	$54,836	$75,592	–	–	$0
23007 REPL PLAYGRND EQUIP TOTAL	**–**	**$54,836**	**$75,592**	**–**	**–**	**$0**
23008 Repl 4 Flds Athleti						
302-7726-572-65-02 - City Fees	–	$40,425	–	–	–	$0
302-7726-572-65-12 - Construction	–	$397,008	$223,252	–	–	$0
23008 REPL 4 FLDS ATHLETI TOTAL	**–**	**$437,433**	**$223,252**	**–**	**–**	**$0**
24017 Citywide Feasibilit						
302-7748-572-65-03 - Outside Consulting/Design	–	$55,494	$88,037	–	–	$0
24017 CITYWIDE FEASIBILIT TOTAL	**–**	**$55,494**	**$88,037**	**–**	**–**	**$0**
24018 Aquatics Restrooms						
302-7749-572-65-02 - City Fees	–	$7,322	–	–	–	$0
302-7749-572-65-12 - Construction	–	$103,184	$59,449	–	–	$0
24018 AQUATICS RESTROOMS TOTAL	**–**	**$110,506**	**$59,449**	**–**	**–**	**$0**
24019 Apollo Park Improve						
302-7750-572-65-03 - Outside Consulting/Design	–	$9,300	$7,900	–	–	$0
24019 APOLLO PARK IMPROVE TOTAL	**–**	**$9,300**	**$7,900**	**–**	**–**	**$0**
25007 New Skatepark At Co						
302-7763-572-65-12 - Construction	–	–	$128,480	$2,000,000	–	-$2,000,000
25007 NEW SKATEPARK AT CO TOTAL	**–**	**–**	**$128,480**	**$2,000,000**	**–**	**-$2,000,000**
26007 Lighting Fixtures Replacement at Community Park						
302-7773-572-65-12 - Construction	–	–	–	–	$250,000	$250,000
26007 LIGHTING FIXTURES REPLACEMENT AT COMMUNITY PARK TOTAL	**–**	**–**	**–**	**–**	**$250,000**	**$250,000**
26008 Athletic Field Fencing Replacement Community Park						
302-7774-572-65-12 - Construction	–	–	–	–	$250,000	$250,000
26008 ATHLETIC FIELD FENCING REPLACEMENT COMMUNITY PARK TOTAL	**–**	**–**	**–**	**–**	**$250,000**	**$250,000**
22140 Pines Golf Course						
302-7697-576-65-02 - City Fees	$122,934	$899	–	–	–	$0
302-7697-576-65-03 - Outside Consulting/Design	$7,985	–	–	–	–	$0
302-7697-576-65-12 - Construction	$1,926,440	$8,831	–	–	–	$0
22140 PINES GOLF COURSE TOTAL	**$2,057,359**	**$9,730**	**–**	**–**	**–**	**$0**
23006 Golf Maint Op Bldg						
302-7724-576-65-02 - City Fees	–	$7,698	–	–	–	$0
302-7724-576-65-12 - Construction	–	$75,600	$23,750	–	–	$0
23006 GOLF MAINT OP BLDG TOTAL	**–**	**$83,298**	**$23,750**	**–**	**–**	**$0**
24020 Golf Driving Range						
302-7751-576-65-02 - City Fees	–	$10,183	–	–	–	$0
302-7751-576-65-12 - Construction	–	$100,000	–	–	–	$0
24020 GOLF DRIVING RANGE TOTAL	**–**	**$110,183**	**–**	**–**	**–**	**$0**

	ACTUALS		ADOPTED			
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
24021 Palms Golf Course I						
302-7752-576-65-02 - City Fees	–	$10,183	–	–	–	$0
302-7752-576-65-12 - Construction	–	$100,000	–	–	–	$0
24021 PALMS GOLF COURSE I TOTAL	**–**	**$110,183**	**–**	**–**	**–**	**$0**
19362 GOB MCNAIR Park Improvements						
302-7640-572-65-02 - City Fees	$54,866	–	–	–	–	$0
302-7640-572-65-03 - Outside Consulting/Design	$41,794	–	–	–	–	$0
302-7640-572-65-12 - Construction	$859,779	–	–	–	–	$0
19362 GOB MCNAIR PARK IMPROVEMENTS TOTAL	**$956,439**	**–**	**–**	**–**	**–**	**$0**
19366 GOB Kester Park Improvements						
302-7644-572-65-02 - City Fees	$46,035	$68,286	–	–	–	$0
302-7644-572-65-12 - Construction	$721,399	$670,585	–	–	–	$0
19366 GOB KESTER PARK IMPROVEMENTS TOTAL	**$767,434**	**$738,871**	**–**	**–**	**–**	**$0**
19368 GOB N Pompano Park Renovations						
302-7646-572-65-02 - City Fees	$804	–	–	–	–	$0
302-7646-572-65-12 - Construction	$12,597	–	–	–	–	$0
19368 GOB N POMPANO PARK RENOVATIONS TOTAL	**$13,401**	**–**	**–**	**–**	**–**	**$0**
19369 GOB Senior Citizens Center						
302-7647-572-65-02 - City Fees	$6,322	–	–	–	–	$0
302-7647-572-65-12 - Construction	$99,075	–	–	–	–	$0
19369 GOB SENIOR CITIZENS CENTER TOTAL	**$105,397**	**–**	**–**	**–**	**–**	**$0**
19370 GOB Ultimate Sports Park						
302-7648-572-65-12 - Construction	–	–	$58,360	–	–	$0
19370 GOB ULTIMATE SPORTS PARK TOTAL	**–**	**–**	**$58,360**	**–**	**–**	**$0**
19371 GOB Youth Sports Complex						
302-7649-572-65-02 - City Fees	$155,585	$219	–	–	–	$0
302-7649-572-65-12 - Construction	$2,438,106	$2,150	–	–	–	$0
19371 GOB YOUTH SPORTS COMPLEX TOTAL	**$2,593,691**	**$2,369**	**–**	**–**	**–**	**$0**
19372 GOB Fire Emergency Operations Center						
302-7650-522-65-03 - Outside Consulting/Design	–	–	$168,145	–	–	$0
302-7650-522-65-12 - Construction	-$900	-$520	–	–	–	$0
19372 GOB FIRE EMERGENCY OPERATIONS CENTER TOTAL	**-$900**	**-$520**	**$168,145**	**–**	**–**	**$0**
19373 GOB Fire Station 114						
302-7651-522-65-02 - City Fees	$17,926	–	–	–	–	$0
302-7651-522-65-12 - Construction	$280,919	–	–	–	–	$0
19373 GOB FIRE STATION 114 TOTAL	**$298,845**	**–**	**–**	**–**	**–**	**$0**
19375 Fire Station 61						
302-7653-522-65-02 - City Fees	$4,536	$556	–	–	–	$0
302-7653-522-65-12 - Construction	$71,086	$5,465	–	–	–	$0
19375 FIRE STATION 61 TOTAL	**$75,622**	**$6,021**	**–**	**–**	**–**	**$0**
19377 GOB Lifeguard Tower/HQ						
302-7655-522-65-02 - City Fees	$68,226	$5,070	–	–	–	$0
302-7655-522-65-12 - Construction	$1,069,139	$49,785	$25,367	–	–	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
19377 GOB LIFEGUARD TOWER/HQ TOTAL	**$1,137,365**	**$54,855**	**$25,367**	**–**	**–**	**$0**
19353 GOB A1A Improvements						
302-7631-530-65-12 - Construction	$54,448	–	–	–	–	$0
19353 GOB A1A IMPROVEMENTS TOTAL	**$54,448**	**–**	**–**	**–**	**–**	**$0**
19357 GOB MCNAB RD Improvements						
302-7635-530-65-12 - Construction	–	–	$153,920	–	–	$0
19357 GOB MCNAB RD IMPROVEMENTS TOTAL	**–**	**–**	**$153,920**	**–**	**–**	**$0**
Non-Departmental						
302-0000-599-31-60 - Other Professional	$11,025	$11,601	$8,777	$300,000	$300,000	$0
302-0000-599-48-60 - Art In Public Places	–	–	–	$212,180	$218,545	$6,365
302-0000-599-91-02 - Interfund Trans To 112	–	–	$200,000	–	–	$0
302-0000-599-91-38 - Interfund Trans To 315	$200,000	$206,000	$212,180	–	–	$0
302-0000-599-91-64 - Interfund Trans To 137	–	$75,000	$725,000	–	–	$0
302-0000-599-91-65 - Interfund Trans To 303	–	–	$2,000	–	–	$0
302-0000-599-99-20 - Working Capital Reserve	–	–	–	$200,000	$290,352	$90,352
302-0000-599-99-65 - Project Admin Fee Reserve	–	–	–	$1,166,822	$1,213,381	$46,559
NON-DEPARTMENTAL TOTAL	**$211,025**	**$292,601**	**$1,147,957**	**$1,879,002**	**$2,022,278**	**$143,276**
EXPENSES TOTAL	**$17,531,233**	**$13,204,878**	**$12,811,879**	**$11,654,002**	**$10,433,278**	**-$1,220,724**

214-216 - Debt Service Funds

214 - GOB Debt Service, Series 2018
216 - GOB Debt Service, Series 2021

Fund 214 – G.O. Bond Debt Service, Series 2018 Revenues and Expenditures

Fund 214 – G.O. Bond Debt Service, S 2018 Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Taxes						
214-0000-311-311.10-00 - Current Property Taxes	$6,012,269	$6,031,611	$6,053,287	$5,983,249	$5,986,750	$3,501
214-0000-311-311.20-00 - Tax Discounts	-$212,329	-$213,187	-$212,722	-$209,414	-$209,536	-$122
214-0000-311-311.50-00 - Delinquent Property Taxes	$39	$1,287	$3,954	$0	$0	$0
214-0000-311-311.70-00 - Tax Penalties	$9,472	$12,456	$6,498	$0	$0	$0
TAXES TOTAL	**$5,809,451**	**$5,832,167**	**$5,851,017**	**$5,773,835**	**$5,777,214**	**$3,379**
Miscellaneous Revenues						
214-0000-361-361.40-00 - Int Earnings Tax Collect	$13,306	$14,031	$11,667	$0	$0	$0
MISCELLANEOUS REVENUES TOTAL	**$13,306**	**$14,031**	**$11,667**	**$0**	**$0**	**$0**
REVENUES TOTAL	**$5,822,757**	**$5,846,198**	**$5,862,684**	**$5,773,835**	**$5,777,214**	**$3,379**
Expenditures						
Debt Service						
Debt Principal						
71-10 - Debt Principal	$1,925,000	$2,025,000	$2,125,000	$2,125,000	$2,235,000	$110,000
DEBT PRINCIPAL TOTAL	**$1,925,000**	**$2,025,000**	**$2,125,000**	**$2,125,000**	**$2,235,000**	**$110,000**
Interest Expense						
72-10 - Interest Expense	$3,845,850	$3,749,600	$3,648,350	$3,648,350	$3,542,100	-$106,250
INTEREST EXPENSE TOTAL	**$3,845,850**	**$3,749,600**	**$3,648,350**	**$3,648,350**	**$3,542,100**	**-$106,250**
DEBT SERVICE TOTAL	**$5,770,850**	**$5,774,600**	**$5,773,350**	**$5,773,350**	**$5,777,100**	**$3,750**
Other Expenses						
Nonoperating Expenditures						
99-20 - Working Capital Reserve	–	–	–	$485	$114	-$371
NONOPERATING EXPENDITURES TOTAL	**–**	**–**	**–**	**$485**	**$114**	**-$371**
OTHER EXPENSES TOTAL	**–**	**–**	**–**	**$485**	**$114**	**-$371**
EXPENDITURES TOTAL	**$5,770,850**	**$5,774,600**	**$5,773,350**	**$5,773,835**	**$5,777,214**	**$3,379**

Fund 214 – G.O. Bond Debt Service, Series 2018 by Division

214-1331 – G.O. Bond Debt Service, Series 2018 By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
2018 GO Debt Service						
Debt Service						
214-1331-513-71-10 - Debt Principal	$1,925,000	$2,025,000	$2,125,000	$2,125,000	$2,235,000	$110,000
214-1331-513-72-10 - Interest Expense	$3,845,850	$3,749,600	$3,648,350	$3,648,350	$3,542,100	-$106,250
DEBT SERVICE TOTAL	**$5,770,850**	**$5,774,600**	**$5,773,350**	**$5,773,350**	**$5,777,100**	**$3,750**
Other Expenses						
214-1331-513-99-20 - Working Capital Reserve	–	–	–	$485	$114	-$371
OTHER EXPENSES TOTAL	**–**	**–**	**–**	**$485**	**$114**	**-$371**
2018 GO DEBT SERVICE TOTAL	**$5,770,850**	**$5,774,600**	**$5,773,350**	**$5,773,835**	**$5,777,214**	**$3,379**
EXPENDITURES TOTAL	**$5,770,850**	**$5,774,600**	**$5,773,350**	**$5,773,835**	**$5,777,214**	**$3,379**

Fund 216 – G.O. Bond Debt Service, Series 2021 Revenues and Expenditures

Fund 216 – G.O. Bond Debt Service, S 2021 Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Taxes						
216-0000-311-311.10-00 - Current Property Taxes	$4,103,985	$4,121,504	$4,124,374	$4,076,658	$4,082,909	$6,251
216-0000-311-311.20-00 - Tax Discounts	-$144,924	-$145,676	-$144,940	-$142,683	-$142,902	-$219
216-0000-311-311.50-00 - Delinquent Property Taxes	-$192	$2,508	$2,680	$0	$0	$0
216-0000-311-311.70-00 - Tax Penalties	$6,518	$6,931	$4,423	$0	$0	$0
TAXES TOTAL	**$3,965,386**	**$3,985,267**	**$3,986,538**	**$3,933,975**	**$3,940,007**	**$6,032**
Miscellaneous Revenues						
216-0000-361-361.40-00 - Int Earnings Tax Collect	$5,630	$9,589	$7,949	$0	$0	$0
MISCELLANEOUS REVENUES TOTAL	**$5,630**	**$9,589**	**$7,949**	**$0**	**$0**	**$0**
Other Financing Sources						
216-0000-392-392.10-00 - Budgetary Fund Balance	–	–	–	$325	$43	-$282
OTHER FINANCING SOURCES TOTAL	**–**	**–**	**–**	**$325**	**$43**	**-$282**
REVENUES TOTAL	**$3,971,016**	**$3,994,856**	**$3,994,487**	**$3,934,300**	**$3,940,050**	**$5,750**
Expenditures						
Debt Service						
Debt Principal						
71-10 - Debt Principal	$1,170,000	$1,235,000	$1,285,000	$1,285,000	$1,355,000	$70,000
DEBT PRINCIPAL TOTAL	**$1,170,000**	**$1,235,000**	**$1,285,000**	**$1,285,000**	**$1,355,000**	**$70,000**
Interest Expense						
72-10 - Interest Expense	$2,769,550	$2,711,050	$2,649,300	$2,649,300	$2,585,050	-$64,250
INTEREST EXPENSE TOTAL	**$2,769,550**	**$2,711,050**	**$2,649,300**	**$2,649,300**	**$2,585,050**	**-$64,250**
DEBT SERVICE TOTAL	**$3,939,550**	**$3,946,050**	**$3,934,300**	**$3,934,300**	**$3,940,050**	**$5,750**
EXPENDITURES TOTAL	**$3,939,550**	**$3,946,050**	**$3,934,300**	**$3,934,300**	**$3,940,050**	**$5,750**

Fund 216 – G.O. Bond Debt Service, Series 2021 by Division

216-1332 – G.O. Bond Debt Service, Series 2021 By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
2021 GO Debt Service						
Debt Service						
216-1332-513-71-10 - Debt Principal	$1,170,000	$1,235,000	$1,285,000	$1,285,000	$1,355,000	$70,000
216-1332-513-72-10 - Interest Expense	$2,769,550	$2,711,050	$2,649,300	$2,649,300	$2,585,050	-$64,250
DEBT SERVICE TOTAL	**$3,939,550**	**$3,946,050**	**$3,934,300**	**$3,934,300**	**$3,940,050**	**$5,750**
2021 GO DEBT SERVICE TOTAL	**$3,939,550**	**$3,946,050**	**$3,934,300**	**$3,934,300**	**$3,940,050**	**$5,750**
EXPENDITURES TOTAL	**$3,939,550**	**$3,946,050**	**$3,934,300**	**$3,934,300**	**$3,940,050**	**$5,750**

318-324 - GOB Capital Funds

318 - G.O. Bond Streets and Bridges Capital Fund (Series 2018)
319 - G.O. Bond Parks and Recreation Capital Fund (Series 2018)
320 - G.O. Bond Public Safety Capital Fund (Series 2018)
322 - G.O. Bond Streets and Bridges Capital Fund (Series 2021)
323 - G.O. Bond Parks and Recreation Capital Fund (Series 2021)
324 - G.O. Bond Public Safety Capital Fund (Series 2021)

Fund 318 – G.O. Bond Streets and Bridges Capital Fund Revenues and Expenditures

Fund 318 – G.O. Bond Streets and Bridges by Project Detail

	ACTUALS		ADOPTED			
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Miscellaneous Revenues						
318-0000-361-361.10-00 - Interest Earnings	$185	$0	–	–	–	$0
MISCELLANEOUS REVENUES TOTAL	**$185**	**$0**	**–**	**–**	**–**	**$0**
REVENUES TOTAL	**$185**	**$0**	**–**	**–**	**–**	**$0**
Expenses						
Accounting and Administration						
318-1310-513-31-60 - Other Professional	$719	–	–	–	–	$0
ACCOUNTING AND ADMINISTRATION TOTAL	**$719**	**–**	**–**	**–**	**–**	**$0**
19358 GOB Palm Aire Improvements						
318-7636-530-65-03 - Outside Consulting/Design	$39,384	$1,272	–	–	–	$0
19358 GOB PALM AIRE IMPROVEMENTS TOTAL	**$39,384**	**$1,272**	**–**	**–**	**–**	**$0**
19353 GOB A1A Improvements						
318-7631-530-65-03 - Outside Consulting/Design	$81,443	$31,169	–	–	–	$0
318-7631-530-65-12 - Construction	$818,968	$279,259	$115,736	–	–	$0
19353 GOB A1A IMPROVEMENTS TOTAL	**$900,411**	**$310,428**	**$115,736**	**–**	**–**	**$0**
19355 GOB Dixie HWY Improvements						
318-7633-530-65-03 - Outside Consulting/Design	$231,584	$243,182	$79,421	–	–	$0
318-7633-530-65-12 - Construction	$1,715,004	$25,881	–	–	–	$0
19355 GOB DIXIE HWY IMPROVEMENTS TOTAL	**$1,946,588**	**$269,063**	**$79,421**	**–**	**–**	**$0**
19357 GOB MCNAB RD Improvements						
318-7635-530-65-03 - Outside Consulting/Design	$92,422	$11,643	$67,386	–	–	$0
318-7635-530-65-12 - Construction	-$900	$4,115	–	–	–	$0
19357 GOB MCNAB RD IMPROVEMENTS TOTAL	**$91,522**	**$15,758**	**$67,386**	**–**	**–**	**$0**
19359 GOB NE 33 ST Improvements						
318-7637-530-65-03 - Outside Consulting/Design	$2,000	–	–	–	–	$0
19359 GOB NE 33 ST IMPROVEMENTS TOTAL	**$2,000**	**–**	**–**	**–**	**–**	**$0**
19361 GOB Terra Mar Bridge Improvements						
318-7639-530-65-03 - Outside Consulting/Design	$10,319	$3,508	$31,572	–	–	$0
318-7639-530-65-12 - Construction	–	$14,894	–	–	–	$0
19361 GOB TERRA MAR BRIDGE IMPROVEMENTS TOTAL	**$10,319**	**$18,402**	**$31,572**	**–**	**–**	**$0**
EXPENSES TOTAL	**$2,990,942**	**$614,923**	**$294,115**	**–**	**–**	**$0**

Fund 319 – G.O. Bond Parks and Recreation Capital Fund Revenues and Expenditures

Fund 319 – G.O. Bond Parks and Recreation by Project Detail

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Intergovernmental Revenue						
319-0000-337-337.70-45 - Health Foundation Fl	$71,255	–	–	–	–	$0
INTERGOVERNMENTAL REVENUE TOTAL	**$71,255**	**–**	**–**	**–**	**–**	**$0**
REVENUES TOTAL	**$71,255**	**–**	**–**	**–**	**–**	**$0**
Expenses						
19362 GOB MCNAIR Park Improvements						
319-7640-572-65-03 - Outside Consulting/Design	$7,055	–	–	–	–	$0
319-7640-572-65-12 - Construction	$32,183	$120	–	–	–	$0
19362 GOB MCNAIR PARK IMPROVEMENTS TOTAL	**$39,237**	**$120**	**–**	**–**	**–**	**$0**
19364 GOB Centennial Park Improvements						
319-7642-572-65-03 - Outside Consulting/Design	$2,415	–	–	–	–	$0
19364 GOB CENTENNIAL PARK IMPROVEMENTS TOTAL	**$2,415**	**–**	**–**	**–**	**–**	**$0**
19366 GOB Kester Park Improvements						
319-7644-572-65-03 - Outside Consulting/Design	$27,048	$2,000	–	–	–	$0
19366 GOB KESTER PARK IMPROVEMENTS TOTAL	**$27,048**	**$2,000**	**–**	**–**	**–**	**$0**
19368 GOB N Pompano Park Renovations						
319-7646-572-65-03 - Outside Consulting/Design	$4,500	–	–	–	–	$0
19368 GOB N POMPANO PARK RENOVATIONS TOTAL	**$4,500**	**–**	**–**	**–**	**–**	**$0**
19369 GOB Senior Citizens Center						
319-7647-572-65-02 - City Fees	–	$4,000	$2,000	–	–	$0
319-7647-572-65-12 - Construction	$168,564	$0	–	–	–	$0
19369 GOB SENIOR CITIZENS CENTER TOTAL	**$168,564**	**$4,000**	**$2,000**	**–**	**–**	**$0**
19370 GOB Ultimate Sports Park						
319-7648-572-65-02 - City Fees	–	$6,443	–	–	–	$0
319-7648-572-65-03 - Outside Consulting/Design	$77,950	$45,530	$50,073	–	–	$0
19370 GOB ULTIMATE SPORTS PARK TOTAL	**$77,950**	**$51,973**	**$50,073**	**–**	**–**	**$0**
19371 GOB Youth Sports Complex						
319-7649-572-65-12 - Construction	–	$678	–	–	–	$0
19371 GOB YOUTH SPORTS COMPLEX TOTAL	**–**	**$678**	**–**	**–**	**–**	**$0**
EXPENSES TOTAL	**$319,714**	**$58,771**	**$52,073**	**–**	**–**	**$0**

Fund 320 – G.O. Bond Public Safety Capital Fund Revenues and Expenditures

Fund 320 – G.O. Bond Public Safety by Project Detail

	ACTUALS		ADOPTED			
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Miscellaneous Revenues						
320-0000-361-361.10-00 - Interest Earnings	$59	$13	–	–	–	$0
MISCELLANEOUS REVENUES TOTAL	**$59**	**$13**	**–**	**–**	**–**	**$0**
REVENUES TOTAL	**$59**	**$13**	**–**	**–**	**–**	**$0**
Expenses						
Accounting and Administration						
320-1310-513-31-60 - Other Professional	$229	–	–	–	–	$0
ACCOUNTING AND ADMINISTRATION TOTAL	**$229**	**–**	**–**	**–**	**–**	**$0**
19372 GOB Fire Emergency Operations Center						
320-7650-522-65-03 - Outside Consulting/Design	$63,158	$97,330	–	–	–	$0
19372 GOB FIRE EMERGENCY OPERATIONS CENTER TOTAL	**$63,158**	**$97,330**	**–**	**–**	**–**	**$0**
19374 GOB Fire Station 52						
320-7652-522-65-12 - Construction	$173,105	$84,151	$1	–	–	$0
19374 GOB FIRE STATION 52 TOTAL	**$173,105**	**$84,151**	**$1**	**–**	**–**	**$0**
19375 Fire Station 61						
320-7653-522-65-12 - Construction	$170,549	–	–	–	–	$0
19375 FIRE STATION 61 TOTAL	**$170,549**	**–**	**–**	**–**	**–**	**$0**
19376 GOB Public Safety Complex						
320-7654-522-65-03 - Outside Consulting/Design	$21,179	–	–	–	–	$0
320-7654-522-65-12 - Construction	–	$54,750	–	–	–	$0
19376 GOB PUBLIC SAFETY COMPLEX TOTAL	**$21,179**	**$54,750**	**–**	**–**	**–**	**$0**
19377 GOB Lifeguard Tower/HQ						
320-7655-522-65-02 - City Fees	–	–	$20,019	–	–	$0
19377 GOB LIFEGUARD TOWER/HQ TOTAL	**–**	**–**	**$20,019**	**–**	**–**	**$0**
EXPENSES TOTAL	**$428,219**	**$236,231**	**$20,020**	**–**	**–**	**$0**

Fund 322 – G.O. Bond Streets and Bridges Capital Fund Revenues and Expenditures

Fund 322 – G.O. Bond Streets and Bridges by Project Detail

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Miscellaneous Revenues						
322-0000-361-361.10-00 - Interest Earnings	$1,048,640	$1,191,077	$1,057,922	–	–	$0
322-0000-361-361.35-00 - Int Realized Gain(Loss)	$342,962	$215,375	-$212,705	–	–	$0
MISCELLANEOUS REVENUES TOTAL	**$1,391,602**	**$1,406,452**	**$845,217**	**–**	**–**	**$0**
REVENUES TOTAL	**$1,391,602**	**$1,406,452**	**$845,217**	**–**	**–**	**$0**
Expenses						
Accounting and Administration						
322-1310-513-31-60 - Other Professional	$15,552	$12,234	$9,564	–	–	$0
322-1310-513-49-50 - Credit Card Bank Fees	–	–	$427	–	–	$0
ACCOUNTING AND ADMINISTRATION TOTAL	**$15,552**	**$12,234**	**$9,991**	**–**	**–**	**$0**
19358 GOB Palm Aire Improvements						
322-7636-530-65-02 - City Fees	–	$650	-$650	–	–	$0
322-7636-530-65-03 - Outside Consulting/Design	–	$9,913	–	–	–	$0
322-7636-530-65-12 - Construction	$2,787,057	$241,285	–	–	–	$0
19358 GOB PALM AIRE IMPROVEMENTS TOTAL	**$2,787,057**	**$251,849**	**-$650**	**–**	**–**	**$0**
19353 GOB A1A Improvements						
322-7631-530-65-03 - Outside Consulting/Design	$50,140	$34,767	–	–	–	$0
322-7631-530-65-12 - Construction	$3,735,097	$338,241	$2,205,585	–	–	$0
19353 GOB A1A IMPROVEMENTS TOTAL	**$3,785,237**	**$373,008**	**$2,205,585**	**–**	**–**	**$0**
19355 GOB Dixie HWY Improvements						
322-7633-530-65-12 - Construction	$2,574,239	$5,285,004	$1,001,987	–	–	$0
19355 GOB DIXIE HWY IMPROVEMENTS TOTAL	**$2,574,239**	**$5,285,004**	**$1,001,987**	**–**	**–**	**$0**
19357 GOB MCNAB RD Improvements						
322-7635-530-65-12 - Construction	$20,854	–	$3,820,678	–	–	$0
19357 GOB MCNAB RD IMPROVEMENTS TOTAL	**$20,854**	**–**	**$3,820,678**	**–**	**–**	**$0**
EXPENSES TOTAL	**$9,182,938**	**$5,922,094**	**$7,037,591**	**–**	**–**	**$0**

Fund 323 – G.O. Bond Parks and Recreation Capital Fund Revenues and Expenditures

Fund 323 – G.O. Bond Parks and Recreation by Project Detail

	ACTUALS		ADOPTED			
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Miscellaneous Revenues						
323-0000-361-361.10-00 - Interest Earnings	$212,305	$204,481	$162,873	–	–	$0
323-0000-361-361.35-00 - Int Realized Gain(Loss)	$5,864	–	–	–	–	$0
MISCELLANEOUS REVENUES TOTAL	**$218,169**	**$204,481**	**$162,873**	**–**	**–**	**$0**
REVENUES TOTAL	**$218,169**	**$204,481**	**$162,873**	**–**	**–**	**$0**
Expenses						
Accounting and Administration						
323-1310-513-31-60 - Other Professional	$2,804	$1,305	$257	–	–	$0
323-1310-513-49-50 - Credit Card Bank Fees	–	–	$87	–	–	$0
ACCOUNTING AND ADMINISTRATION TOTAL	**$2,804**	**$1,305**	**$344**	**–**	**–**	**$0**
19364 GOB Centennial Park Improvements						
323-7642-572-65-12 - Construction	$1,059	–	–	–	–	$0
19364 GOB CENTENNIAL PARK IMPROVEMENTS TOTAL	**$1,059**	**–**	**–**	**–**	**–**	**$0**
19366 GOB Kester Park Improvements						
323-7644-572-65-12 - Construction	$1,397,435	–	–	–	–	$0
19366 GOB KESTER PARK IMPROVEMENTS TOTAL	**$1,397,435**	**–**	**–**	**–**	**–**	**$0**
19369 GOB Senior Citizens Center						
323-7647-572-65-12 - Construction	$216,260	–	–	–	–	$0
19369 GOB SENIOR CITIZENS CENTER TOTAL	**$216,260**	**–**	**–**	**–**	**–**	**$0**
19370 GOB Ultimate Sports Park						
323-7648-572-65-03 - Outside Consulting/Design	–	$35,412	$26,587	–	–	$0
323-7648-572-65-12 - Construction	$152,777	–	$11,250	–	–	$0
19370 GOB ULTIMATE SPORTS PARK TOTAL	**$152,777**	**$35,412**	**$37,837**	**–**	**–**	**$0**
EXPENSES TOTAL	**$1,770,334**	**$36,716**	**$38,181**	**–**	**–**	**$0**

Fund 324 – G.O. Bond Public Safety Capital Fund Revenues and Expenditures

Fund 324 – G.O. Bond Public Safety by Project Detail

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Miscellaneous Revenues						
324-0000-361-361.10-00 - Interest Earnings	$1,087,592	$1,141,514	$1,459,509	–	–	$0
324-0000-361-361.35-00 - Int Realized Gain(Loss)	$101,758	$423,869	-$425,200	–	–	$0
MISCELLANEOUS REVENUES TOTAL	**$1,189,349**	**$1,565,384**	**$1,034,309**	**–**	**–**	**$0**
REVENUES TOTAL	**$1,189,349**	**$1,565,384**	**$1,034,309**	**–**	**–**	**$0**
Expenses						
Accounting and Administration						
324-1310-513-31-60 - Other Professional	$12,963	$12,967	$11,874	–	–	$0
324-1310-513-49-50 - Credit Card Bank Fees	–	–	$571	–	–	$0
ACCOUNTING AND ADMINISTRATION TOTAL	**$12,963**	**$12,967**	**$12,444**	**–**	**–**	**$0**
19374 GOB Fire Station 52						
324-7652-522-65-12 - Construction	$1,266,172	$3,189,271	$703,596	–	–	$0
19374 GOB FIRE STATION 52 TOTAL	**$1,266,172**	**$3,189,271**	**$703,596**	**–**	**–**	**$0**
19376 GOB Public Safety Complex						
324-7654-522-65-12 - Construction	$18,955	–	–	–	–	$0
19376 GOB PUBLIC SAFETY COMPLEX TOTAL	**$18,955**	**–**	**–**	**–**	**–**	**$0**
19377 GOB Lifeguard Tower/HQ						
324-7655-522-65-12 - Construction	–	$98,803	$17,156	–	–	$0
19377 GOB LIFEGUARD TOWER/HQ TOTAL	**–**	**$98,803**	**$17,156**	**–**	**–**	**$0**
EXPENSES TOTAL	**$1,298,089**	**$3,301,041**	**$733,196**	**–**	**–**	**$0**

110-140 - Special Revenue Funds

110 - Building Permit Fund
114 - Transportation Surtax Operating Fund
115 - Local Law Enforcement Trust Fund
140 - Emergency Medical Services Fund

Fund 110 - Building Inspections Revenues and Expenditures

Fund 110 - Building Inspections Fund Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Licenses And Permits						
110-0000-322-322.10-00 - Building Permits Revenue	$17,367,217	$16,530,331	$12,249,155	$8,000,000	$13,783,627	$5,783,627
110-0000-322-322.30-00 - Electrical Permits	$98	$0	–	$0	$0	$0
110-0000-322-322.40-00 - Mechanical Permits	$67	–	$83	$0	$0	$0
110-0000-322-322.50-00 - Specialty/Open Permits	$41,200	$30,080	$18,640	$42,000	$42,000	$0
110-0000-322-322.51-00 - Bldg Permits Reinspection	$54,890	$57,820	$42,535	$60,000	$60,000	$0
110-0000-322-322.52-00 - Cert Of Occupancy	$92,130	$94,800	$43,000	$96,000	$96,000	$0
110-0000-322-322.56-00 - Inspection Overtime Reimb	$82,090	$111,130	$162,988	$75,000	$100,000	$25,000
110-0000-322-322.70-00 - Record Duplications	$51,806	$42,618	$33,033	$50,000	$50,000	$0
110-0000-322-322.90-00 - Unsafe Structure Inspect	$17,661	$11,027	$28,841	$20,000	$20,000	$0
LICENSES AND PERMITS TOTAL	**$17,707,159**	**$16,877,806**	**$12,578,274**	**$8,343,000**	**$14,151,627**	**$5,808,627**
Charges For Services						
110-0000-341-341.35-00 - Lien Research Fees	$32,560	$14,080	$3,520	$10,000	$10,000	$0
CHARGES FOR SERVICES TOTAL	**$32,560**	**$14,080**	**$3,520**	**$10,000**	**$10,000**	**$0**
Miscellaneous Revenues						
110-0000-361-361.10-00 - Interest Earnings	$760,231	$540,775	$988,697	$45,260	$390,000	$344,740
110-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$130,580	$1,410,872	-$539,659	$0	$0	$0
110-0000-361-361.35-00 - Int Realized Gain(Loss)	-$181,235	-$92,541	$1,197	$0	$0	$0
110-0000-369-369.76-00 - Permit Surcharge Commiss	$20,076	$9,194	$6,136	$24,740	$24,740	$0
110-0000-369-369.92-00 - Other Revenues	–	$2,093	$10,074	$0	$0	$0
MISCELLANEOUS REVENUES TOTAL	**$729,653**	**$1,870,393**	**$466,445**	**$70,000**	**$414,740**	**$344,740**
Other Financing Sources						
110-0000-392-392.50-00 - Budget Fund Bal Bldg Dep	–	–	–	$14,653,000	$1,610,835	-$13,042,165
OTHER FINANCING SOURCES TOTAL	**–**	**–**	**–**	**$14,653,000**	**$1,610,835**	**-$13,042,165**
REVENUES TOTAL	**$18,469,371**	**$18,762,279**	**$13,048,239**	**$23,076,000**	**$16,187,202**	**-$6,888,798**
Expenditures						
Personal Services						
Regular Salaries & Wages						
12-10 - Exempt	$321,217	$346,786	$380,640	$368,902	$210,842	-$158,060

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
12-24 - Non Exempt General Emp	$4,446,658	$5,196,077	$5,286,845	$5,593,479	$5,501,205	-$92,274
12-26 - Non Exempt Non Bargaining	–	$27,579	$59,227	$59,154	$64,292	$5,138
12-30 - Assignment Differential	$24,819	$1,012	$4,444	$25,000	$25,000	$0
REGULAR SALARIES & WAGES TOTAL	**$4,792,694**	**$5,571,453**	**$5,731,157**	**$6,046,535**	**$5,801,339**	**-$245,196**
Other Salaries & Wages						
13-10 - Temporary & Part Time	$84,256	$43,860	$25,350	$97,646	$60,825	-$36,821
13-20 - Drop Plan Vac/Sick Payout	$15,988	$19,883	$1,175	$10,500	$10,500	$0
OTHER SALARIES & WAGES TOTAL	**$100,244**	**$63,743**	**$26,526**	**$108,146**	**$71,325**	**-$36,821**
Overtime						
14-10 - Overtime Regular	$189,421	$162,430	$212,632	$200,000	$200,000	$0
14-40 - Overtime Call-In	$14,391	$8,838	$13,415	$13,000	$13,000	$0
OVERTIME TOTAL	**$203,812**	**$171,268**	**$226,047**	**$213,000**	**$213,000**	**$0**
Special Pay						
15-40 - Paid Vacation Term Empl	$17,210	$15,300	$17,066	$0	$0	$0
15-50 - Paid Sick Leave Term Empl	$14,783	$15,731	$49,898	$0	$0	$0
15-70 - Incentive Pay	$19,551	$24,288	$32,334	$43,800	$43,800	$0
17-10 - Sick Lv Sellback	$9,922	$13,979	$7,233	$15,000	$15,000	$0
17-20 - Vacation Lv Sellback	$9,519	$4,055	$5,188	$5,000	$5,000	$0
SPECIAL PAY TOTAL	**$70,985**	**$73,353**	**$111,719**	**$63,800**	**$63,800**	**$0**
Fica Taxes						
21-00 - Fica Taxes	$385,332	$438,574	$453,870	$460,648	$441,890	-$18,758
FICA TAXES TOTAL	**$385,332**	**$438,574**	**$453,870**	**$460,648**	**$441,890**	**-$18,758**
Retirement Contributions						
22-10 - Genl Employees Retirement	$2,085,550	$2,205,234	$2,435,579	$2,435,579	$2,594,388	$158,809
RETIREMENT CONTRIBUTIONS TOTAL	**$2,085,550**	**$2,205,234**	**$2,435,579**	**$2,435,579**	**$2,594,388**	**$158,809**
Health Insurance						
23-20 - Gen Empl Veba Trust	$107,057	$125,259	$128,426	$150,468	$145,298	-$5,170
HEALTH INSURANCE TOTAL	**$107,057**	**$125,259**	**$128,426**	**$150,468**	**$145,298**	**-$5,170**
Allowances						
26-20 - Automobile	$4,212	$4,226	$4,246	$4,300	$4,300	$0
26-40 - Education	–	–	$4,181	$10,000	$10,000	$0
26-60 - Allowance -Cell Phone	–	–	–	$420	$0	-$420
ALLOWANCES TOTAL	**$4,212**	**$4,226**	**$8,427**	**$14,720**	**$14,300**	**-$420**
PERSONAL SERVICES TOTAL	**$7,749,887**	**$8,653,111**	**$9,121,750**	**$9,492,896**	**$9,345,340**	**-$147,556**
Operating Expenses						
Professional Services						
31-30 - Special Legal	$3,426	–	–	$80,000	$30,000	-$50,000
31-60 - Other Professional	$166,437	$152,746	$122,951	$222,850	$50,000	-$172,850
PROFESSIONAL SERVICES TOTAL	**$169,863**	**$152,746**	**$122,951**	**$302,850**	**$80,000**	**-$222,850**
Accounting & Auditing						
32-10 - Accounting & Auditing	$4,898	$3,999	$4,047	$4,898	$4,898	$0
ACCOUNTING & AUDITING TOTAL	**$4,898**	**$3,999**	**$4,047**	**$4,898**	**$4,898**	**$0**
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	$987,049	$1,253,635	$1,533,551	$1,533,551	$1,704,062	$170,511
39-12 - Gen Fund Reimbursement	$822,728	$863,865	$915,697	$915,697	$969,724	$54,027
39-20 - Central Svcs Chgs	$148,113	$147,810	$182,662	$182,662	$188,142	$5,480
39-30 - Central Stores Chgs	$8,771	$8,783	$9,108	$9,108	$9,381	$273
39-60 - Insur Svc Chgs -Health	$633,363	$807,920	$1,041,635	$1,041,635	$1,094,709	$53,074
39-65 - Insur Svc Chgs -Risk Mgmt	$148,315	$182,746	$222,050	$222,050	$204,178	-$17,872

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
39-80 - Vehicle Service Chgs	$172,938	$199,779	$214,357	$214,357	$240,156	$25,799
39-90 - Information Tech Charges	$1,044,909	$1,247,994	$1,404,970	$1,404,970	$1,435,704	$30,734
INTERGOVERNMENT OPER SVCS TOTAL	**$3,966,186**	**$4,712,532**	**$5,524,030**	**$5,524,030**	**$5,846,056**	**$322,026**
Travel Education Member						
40-10 - Travel Education Member	$50,521	$50,852	$69,688	$39,920	$50,000	$10,080
TRAVEL EDUCATION MEMBER TOTAL	**$50,521**	**$50,852**	**$69,688**	**$39,920**	**$50,000**	**$10,080**
Communications & Freight						
41-20 - Postage	$32,957	$38,669	$35,514	$30,000	$30,000	$0
COMMUNICATIONS & FREIGHT TOTAL	**$32,957**	**$38,669**	**$35,514**	**$30,000**	**$30,000**	**$0**
Utility Services						
43-10 - Communication Svc/Phone	$21,306	$22,857	$23,039	$22,000	$25,000	$3,000
UTILITY SERVICES TOTAL	**$21,306**	**$22,857**	**$23,039**	**$22,000**	**$25,000**	**$3,000**
Rentals & Leases						
44-10 - Rentals & Leases	–	–	–	$300,000	$0	-$300,000
RENTALS & LEASES TOTAL	**–**	**–**	**–**	**$300,000**	**$0**	**-$300,000**
Repair & Maintenance						
46-30 - Machinery & Equipment	$25	–	–	$1,302	$1,302	$0
46-40 - Maintenance Contracts	$10,140	$41,152	$46,858	$53,661	$28,661	-$25,000
46-50 - Special Services	$44,166	$24,729	$9,076	$25,920	$25,920	$0
46-60 - Demolition Services	$10,891	$5,671	$59,573	$17,162	$30,000	$12,838
46-91 - Emergency Action Bldg Dep	–	–	–	$10,000	$10,000	$0
REPAIR & MAINTENANCE TOTAL	**$65,221**	**$71,553**	**$115,507**	**$108,045**	**$95,883**	**-$12,162**
Promotional Activities						
48-10 - Advertising	–	$1,291	–	$0	$0	$0
PROMOTIONAL ACTIVITIES TOTAL	**–**	**$1,291**	**–**	**$0**	**$0**	**$0**
Other Current Charges						
49-50 - Credit Card Bank Fees	$302,290	$269,634	$262,725	$319,803	$210,728	-$109,075
OTHER CURRENT CHARGES TOTAL	**$302,290**	**$269,634**	**$262,725**	**$319,803**	**$210,728**	**-$109,075**
Office Supplies						
51-10 - Office Supplies	$46,341	$43,814	$32,592	$66,500	$42,000	-$24,500
OFFICE SUPPLIES TOTAL	**$46,341**	**$43,814**	**$32,592**	**$66,500**	**$42,000**	**-$24,500**
Operating Supplies						
52-15 - Small Tools Minor Equip	$249	–	$10,412	$1,740	$1,740	$0
52-20 - Special Supplies	$2,157	$5,969	$14,643	$15,000	$15,000	$0
52-25 - Software Purchases	$112,942	$129,023	$295,086	$243,100	$243,100	$0
52-50 - Clothing	$34,515	$30,468	$25,572	$36,750	$37,900	$1,150
OPERATING SUPPLIES TOTAL	**$149,863**	**$165,460**	**$345,713**	**$296,590**	**$297,740**	**$1,150**
Public/Subscript/Membersh						
54-10 - Publications	$8,888	$9,574	$17	$8,772	$8,772	$0
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	**$8,888**	**$9,574**	**$17**	**$8,772**	**$8,772**	**$0**
OPERATING EXPENSES TOTAL	**$4,818,334**	**$5,542,980**	**$6,535,822**	**$7,023,408**	**$6,691,077**	**-$332,331**
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	–	–	$507,169	$339,675	$0	-$339,675
64-35 - Office	$19,775	–	$30,605	$0	$0	$0
MACHINERY & EQUIPMENT TOTAL	**$19,775**	**$0**	**$537,774**	**$339,675**	**$0**	**-$339,675**
CAPITAL TOTAL	**$19,775**	**$0**	**$537,774**	**$339,675**	**$0**	**-$339,675**
Debt Service						

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Debt Principal						
71-80 - Notes Pay Capital Lease	–	–	–	$50,785	$50,785	$0
DEBT PRINCIPAL TOTAL	**–**	**–**	**–**	**$50,785**	**$50,785**	**$0**
DEBT SERVICE TOTAL	**–**	**–**	**–**	**$50,785**	**$50,785**	**$0**
Other Expenses						
Interfund Transfers						
91-54 - Interfund Trans To 327	$9,600,000	$5,400,000	$6,007,425	$6,007,425	$0	-$6,007,425
INTERFUND TRANSFERS TOTAL	**$9,600,000**	**$5,400,000**	**$6,007,425**	**$6,007,425**	**$0**	**-$6,007,425**
Nonoperating Expenditures						
99-10 - Contingency	–	–	–	$161,811	$100,000	-$61,811
NONOPERATING EXPENDITURES TOTAL	**–**	**–**	**–**	**$161,811**	**$100,000**	**-$61,811**
OTHER EXPENSES TOTAL	**$9,600,000**	**$5,400,000**	**$6,007,425**	**$6,169,236**	**$100,000**	**-$6,069,236**
EXPENDITURES TOTAL	**$22,187,996**	**$19,596,091**	**$22,202,772**	**$23,076,000**	**$16,187,202**	**-$6,888,798**

Fund 110 - Building Inspections by Division

110-1550 - Building Inspections By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Building Inspections						
Personal Services						
110-1550-515-12-10 - Exempt	$321,217	$346,786	$380,640	$368,902	$210,842	-$158,060
110-1550-515-12-24 - Non Exempt General Emp	$4,446,658	$5,196,077	$5,286,845	$5,593,479	$5,501,205	-$92,274
110-1550-515-12-26 - Non Exempt Non Bargaining	–	$27,579	$59,227	$59,154	$64,292	$5,138
110-1550-515-12-30 - Assignment Differential	$24,819	$1,012	$4,444	$25,000	$25,000	$0
110-1550-515-13-10 - Temporary & Part Time	$84,256	$43,860	$25,350	$97,646	$60,825	-$36,821
110-1550-515-13-20 - Drop Plan Vac/Sick Payout	$15,988	$19,883	$1,175	$10,500	$10,500	$0
110-1550-515-14-10 - Overtime Regular	$189,421	$162,430	$212,632	$200,000	$200,000	$0
110-1550-515-14-40 - Overtime Call-In	$14,391	$8,838	$13,415	$13,000	$13,000	$0
110-1550-515-15-40 - Paid Vacation Term Empl	$17,210	$15,300	$17,066	–	–	$0
110-1550-515-15-50 - Paid Sick Leave Term Empl	$14,783	$15,731	$49,898	–	–	$0
110-1550-515-15-70 - Incentive Pay	$19,551	$24,288	$32,334	$43,800	$43,800	$0
110-1550-515-17-10 - Sick Lv Sellback	$9,922	$13,979	$7,233	$15,000	$15,000	$0
110-1550-515-17-20 - Vacation Lv Sellback	$9,519	$4,055	$5,188	$5,000	$5,000	$0
110-1550-515-21-00 - Fica Taxes	$385,332	$438,574	$453,870	$460,648	$441,890	-$18,758
110-1550-515-22-10 - Genl Employees Retirement	$2,085,550	$2,205,234	$2,435,579	$2,435,579	$2,594,388	$158,809
110-1550-515-23-20 - Gen Empl Veba Trust	$107,057	$125,259	$128,426	$150,468	$145,298	-$5,170
110-1550-515-26-20 - Automobile	$4,212	$4,226	$4,246	$4,300	$4,300	$0
110-1550-515-26-40 - Education	–	–	$4,181	$10,000	$10,000	$0
110-1550-515-26-60 - Allowance -Cell Phone	–	–	–	$420	–	-$420
PERSONAL SERVICES TOTAL	**$7,749,887**	**$8,653,111**	**$9,121,750**	**$9,492,896**	**$9,345,340**	**-$147,556**
Operating Expenses						
110-1550-515-31-30 - Special Legal	$3,426	–	–	$80,000	$30,000	-$50,000
110-1550-515-31-60 - Other Professional	$166,437	$152,746	$122,951	$222,850	$50,000	-$172,850
110-1550-515-32-10 - Accounting & Auditing	$4,898	$3,999	$4,047	$4,898	$4,898	$0
110-1550-515-39-10 - Administrative Svc Chg	$987,049	$1,253,635	$1,533,551	$1,533,551	$1,704,062	$170,511
110-1550-515-39-12 - Gen Fund Reimbursement	$822,728	$863,865	$915,697	$915,697	$969,724	$54,027
110-1550-515-39-20 - Central Svcs Chgs	$148,113	$147,810	$182,662	$182,662	$188,142	$5,480
110-1550-515-39-30 - Central Stores Chgs	$8,771	$8,783	$9,108	$9,108	$9,381	$273
110-1550-515-39-60 - Insur Svc Chgs - Health	$633,363	$807,920	$1,041,635	$1,041,635	$1,094,709	$53,074
110-1550-515-39-65 - Insur Svc Chgs - Risk Mgmt	$148,315	$182,746	$222,050	$222,050	$204,178	-$17,872
110-1550-515-39-80 - Vehicle Service Chgs	$172,938	$199,779	$214,357	$214,357	$240,156	$25,799
110-1550-515-39-90 - Information Tech Charges	$1,044,909	$1,247,994	$1,404,970	$1,404,970	$1,435,704	$30,734
110-1550-515-40-10 - Travel Education Member	$50,521	$50,852	$69,688	$39,920	$50,000	$10,080

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
110-1550-515-41-20 - Postage	$32,957	$38,669	$35,514	$30,000	$30,000	$0
110-1550-515-43-10 - Communication Svc/Phone	$21,306	$22,857	$23,039	$22,000	$25,000	$3,000
110-1550-515-44-10 - Rentals & Leases	–	–	–	$300,000	–	-$300,000
110-1550-515-46-30 - Machinery & Equipment	$25	–	–	$1,302	$1,302	$0
110-1550-515-46-40 - Maintenance Contracts	$10,140	$41,152	$46,858	$53,661	$28,661	-$25,000
110-1550-515-46-50 - Special Services	$44,166	$24,729	$9,076	$25,920	$25,920	$0
110-1550-515-46-60 - Demolition Services	$10,891	$5,671	$59,573	$17,162	$30,000	$12,838
110-1550-515-46-91 - Emergency Action Bldg Dep	–	–	–	$10,000	$10,000	$0
110-1550-515-48-10 - Advertising	–	$1,291	–	–	–	$0
110-1550-515-49-50 - Credit Card Bank Fees	$302,290	$269,634	$262,725	$319,803	$210,728	-$109,075
110-1550-515-51-10 - Office Supplies	$46,341	$43,814	$32,592	$66,500	$42,000	-$24,500
110-1550-515-52-15 - Small Tools Minor Equip	$249	–	$10,412	$1,740	$1,740	$0
110-1550-515-52-20 - Special Supplies	$2,157	$5,969	$14,643	$15,000	$15,000	$0
110-1550-515-52-25 - Software Purchases	$112,942	$129,023	$295,086	$243,100	$243,100	$0
110-1550-515-52-50 - Clothing	$34,515	$30,468	$25,572	$36,750	$37,900	$1,150
110-1550-515-54-10 - Publications	$8,888	$9,574	$17	$8,772	$8,772	$0
OPERATING EXPENSES TOTAL	**$4,818,334**	**$5,542,980**	**$6,535,822**	**$7,023,408**	**$6,691,077**	**-$332,331**
Capital						
110-1550-515-64-05 - Motor Vehicles	–	–	$507,169	$339,675	–	-$339,675
110-1550-515-64-35 - Office	$19,775	–	$30,605	–	–	$0
CAPITAL TOTAL	**$19,775**	**$0**	**$537,774**	**$339,675**	**–**	**-$339,675**
Debt Service						
110-1550-515-71-80 - Notes Pay Capital Lease	–	–	–	$50,785	$50,785	$0
DEBT SERVICE TOTAL	**–**	**–**	**–**	**$50,785**	**$50,785**	**$0**
Other Expenses						
110-1550-515-91-54 - Interfund Trans To 327	$9,600,000	$5,400,000	$6,007,425	$6,007,425	–	-$6,007,425
110-1550-515-99-10 - Contingency	–	–	–	$161,811	$100,000	-$61,811
OTHER EXPENSES TOTAL	**$9,600,000**	**$5,400,000**	**$6,007,425**	**$6,169,236**	**$100,000**	**-$6,069,236**
BUILDING INSPECTIONS TOTAL	**$22,187,996**	**$19,596,091**	**$22,202,772**	**$23,076,000**	**$16,187,202**	**-$6,888,798**
EXPENDITURES TOTAL	**$22,187,996**	**$19,596,091**	**$22,202,772**	**$23,076,000**	**$16,187,202**	**-$6,888,798**

Fund 114 - Transportation Surtax Operating Revenues and Expenditures

Fund 114 - Transportation Surtax Operating Fund Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Intergovernmental Revenue						
114-0000-338-338.45-00 - Brwd Cty Trans Surtax	–	$443,725	$342,696	$480,000	$700,000	$220,000
INTERGOVERNMENTAL REVENUE TOTAL	**–**	**$443,725**	**$342,696**	**$480,000**	**$700,000**	**$220,000**
REVENUES TOTAL	**–**	**$443,725**	**$342,696**	**$480,000**	**$700,000**	**$220,000**
Expenditures						
Operating Expenses						
Professional Services						
31-60 - Other Professional	–	$445,227	$493,840	$480,000	$700,000	$220,000
PROFESSIONAL SERVICES TOTAL	**–**	**$445,227**	**$493,840**	**$480,000**	**$700,000**	**$220,000**
OPERATING EXPENSES TOTAL	**–**	**$445,227**	**$493,840**	**$480,000**	**$700,000**	**$220,000**
EXPENDITURES TOTAL	**–**	**$445,227**	**$493,840**	**$480,000**	**$700,000**	**$220,000**

Fund 114 - Transportation Administration by Division

114-4005 - Transportation Administration By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Transportation Admin						
Operating Expenses						
114-4005-544-31-60 - Other Professional	–	$445,227	$493,840	$480,000	$700,000	$220,000
OPERATING EXPENSES TOTAL	**–**	**$445,227**	**$493,840**	**$480,000**	**$700,000**	**$220,000**
TRANSPORTATION ADMIN TOTAL	**–**	**$445,227**	**$493,840**	**$480,000**	**$700,000**	**$220,000**
EXPENDITURES TOTAL	**–**	**$445,227**	**$493,840**	**$480,000**	**$700,000**	**$220,000**

Fund 115 - Local Law Enforcement Trust Revenues and Expenditures

Fund 115 – Local Law Enforcement Trust Fund Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Fines And Forfeitures	$446,196	$170,243	$344,477	$0	$0	$0
Miscellaneous Revenues						
115-0000-361-361.10-00 - Interest Earnings	$4,894	$5,002	$13,927	$0	$6,000	$6,000
115-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$1,924	$20,052	-$3,489	$0	$0	$0
115-0000-361-361.35-00 - Int Realized Gain(Loss)	-$2,031	-$1,301	$23	$0	$0	$0
115-0000-369-369.28-00 - Other Reimbursements	$74,271	$277,504	$267,263	$0	$0	$0
115-0000-369-369.68-00 - Settlements	–	$3,500	–	$0	$0	$0
MISCELLANEOUS REVENUES TOTAL	**$79,058**	**$304,757**	**$277,723**	**$0**	**$6,000**	**$6,000**
Other Financing Sources						
115-0000-392-392.10-00 - Budgetary Fund Balance	–	–	–	$0	$322,200	$322,200
OTHER FINANCING SOURCES TOTAL	**–**	**–**	**–**	**$0**	**$322,200**	**$322,200**
REVENUES TOTAL	**$525,254**	**$475,000**	**$622,200**	**$0**	**$328,200**	**$328,200**
Expenditures						
Operating Expenses						
Professional Services						
31-60 - Other Professional	$254	$0	$344	$0	$0	$0
PROFESSIONAL SERVICES TOTAL	**$254**	**$0**	**$344**	**$0**	**$0**	**$0**
OPERATING EXPENSES TOTAL	**$254**	**$0**	**$344**	**$0**	**$0**	**$0**
Other Expenses						
Interfund Transfers						
91-01 - Interfund Trans To 001	$525,000	$475,000	–	$0	$328,200	$328,200
INTERFUND TRANSFERS TOTAL	**$525,000**	**$475,000**	**–**	**$0**	**$328,200**	**$328,200**
OTHER EXPENSES TOTAL	**$525,000**	**$475,000**	**–**	**$0**	**$328,200**	**$328,200**
EXPENDITURES TOTAL	**$525,254**	**$475,000**	**$344**	**$0**	**$328,200**	**$328,200**

Fund 115 - Local Law Enforcement Trust by Division

115-2170 – Local Law Enforcement Trust By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Local Law Enforcement Tr						
Operating Expenses						
115-2160-521-31-60 - Other Professional	$254	$0	$344	–	–	$0
OPERATING EXPENSES TOTAL	**$254**	**$0**	**$344**	**–**	**–**	**$0**
LOCAL LAW ENFORCEMENT TR TOTAL	**$254**	**$0**	**$344**	**–**	**–**	**$0**
Publ Safety -Brwd Sheriff						
Other Expenses						
115-2170-521-91-01 - Interfund Trans To 001	$525,000	$475,000	–	–	$328,200	$328,200
OTHER EXPENSES TOTAL	**$525,000**	**$475,000**	**–**	**–**	**$328,200**	**$328,200**
PUBL SAFETY -BRWD SHERIFF TOTAL	**$525,000**	**$475,000**	**–**	**–**	**$328,200**	**$328,200**
EXPENDITURES TOTAL	**$525,254**	**$475,000**	**$344**	**–**	**$328,200**	**$328,200**

Fund 140 - EMS Special District Revenues and Expenditures

Fund 140 - EMS Special District Fund Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Taxes						
140-0000-311-311.30-00 - Current Prop Taxes Ems	$8,504,026	$9,474,974	$10,494,715	$10,373,177	$11,373,005	$999,828
140-0000-311-311.40-00 - Tax Discounts Ems	-$300,667	-$334,729	-$368,782	-$363,061	-$398,055	-$34,994
140-0000-311-311.60-00 - Delinquent Prop Taxes Ems	$1,527	$4,201	$4,880	$40,000	$40,000	$0
140-0000-311-311.80-00 - Tax Penalties EMS	$15,213	$19,057	$9,629	$10,000	$10,000	$0
TAXES TOTAL	**$8,220,099**	**$9,163,504**	**$10,140,440**	**$10,060,116**	**$11,024,950**	**$964,834**
Intergovernmental Revenue						
140-0000-331-331.20-96 - Medicaid Managd Care Pemt	$1,385,374	$1,783,250	$0	$1,849,810	$1,849,810	$0
140-0000-331-331.49-00 - Pemt Supplemnt Comp Fee	$270,217	$181,256	–	$200,000	$190,628	-$9,372
140-0000-338-338.60-00 - Village Of Sea Ranch Lake	$186,302	$0	–	$141,085	$0	-$141,085
140-0000-338-338.60-10 - Village Of Sea Ranch Lake	–	$123,170	$141,085	$0	$145,318	$145,318
140-0000-338-338.60-11 - Lauderdale By The Sea	–	$728,697	$753,375	$753,375	$1,580,100	$826,725
INTERGOVERNMENTAL REVENUE TOTAL	**$1,841,893**	**$2,816,373**	**$894,460**	**$2,944,270**	**$3,765,856**	**$821,586**
Charges For Services						
140-0000-342-342.45-00 - Ems Transport Fees -Adp	$4,921,007	$5,996,601	$6,535,218	$5,200,000	$5,598,300	$398,300
CHARGES FOR SERVICES TOTAL	**$4,921,007**	**$5,996,601**	**$6,535,218**	**$5,200,000**	**$5,598,300**	**$398,300**
Miscellaneous Revenues						
140-0000-361-361.10-00 - Interest Earnings	$185,084	$156,365	$218,235	$45,000	$180,000	$135,000
140-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$70,052	$14,575	–	$0	$0	$0
140-0000-361-361.35-00 - Int Realized Gain(Loss)	-$38,410	-$35,586	-$3,909	$0	$0	$0
140-0000-361-361.50-00 - Int Earn Tax Coll Ems	$15,853	$22,351	$20,238	$0	$23,468	$23,468
140-0000-364-364.30-00 - Sale Of Fixed Assets	–	–	$7,750	$0	$0	$0
140-0000-369-369.93-00 - Litigation Reimbursement	$71,598	$156,808	$141,604	$87,514	$87,514	$0
MISCELLANEOUS REVENUES TOTAL	**$304,176**	**$314,513**	**$383,916**	**$132,514**	**$290,982**	**$158,468**
Other Sources						
140-0000-381-381.10-01 - Transfer From Fund 001	$5,991,340	$9,442,772	$10,760,100	$10,760,100	$11,484,852	$724,752
OTHER SOURCES TOTAL	**$5,991,340**	**$9,442,772**	**$10,760,100**	**$10,760,100**	**$11,484,852**	**$724,752**
REVENUES TOTAL	**$21,278,514**	**$27,733,762**	**$28,714,135**	**$29,097,000**	**$32,164,940**	**$3,067,940**
Expenditures						
Personal Services						
Regular Salaries & Wages						
12-10 - Exempt	$164,750	$175,331	$187,019	$186,139	$194,524	$8,385
12-22 - Non Exempt Fire	$9,504,178	$10,143,818	$10,477,079	$10,592,069	$11,045,872	$453,803
12-24 - Non Exempt General Emp	$50,614	–	–	$0	$0	$0
12-30 - Assignment Differential	$1,891,259	$2,008,605	$2,071,717	$1,600,000	$2,008,605	$408,605
12-60 - Accrued Vacation/Sick Lve	–	$9,987	-$9,987	$0	$0	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
REGULAR SALARIES & WAGES TOTAL	**$11,610,802**	**$12,337,741**	**$12,725,828**	**$12,378,208**	**$13,249,001**	**$870,793**
Other Salaries & Wages						
13-20 - Drop Plan Vac/Sick Payout	$61,011	$82,607	$94,626	$20,992	$82,607	$61,615
OTHER SALARIES & WAGES TOTAL	**$61,011**	**$82,607**	**$94,626**	**$20,992**	**$82,607**	**$61,615**
Overtime						
14-10 - Overtime Regular	$1,019,359	$1,478,936	$1,641,376	$1,000,000	$1,000,000	$0
OVERTIME TOTAL	**$1,019,359**	**$1,478,936**	**$1,641,376**	**$1,000,000**	**$1,000,000**	**$0**
Special Pay						
15-30 - Fire Incentive	$55,668	$51,594	$52,087	$55,000	$55,000	$0
15-40 - Paid Vacation Term Empl	–	$6,138	$0	$0	$0	$0
15-50 - Paid Sick Leave Term Empl	$244	$8,232	$547	$0	$0	$0
15-80 - Fire Academy Instructor P	$2,156	$6,478	$28,509	$35,000	$35,000	$0
17-10 - Sick Lv Sellback	$1,156	–	$1,209	$10,000	$10,000	$0
17-20 - Vacation Lv Sellback	$508	–	$1,209	$8,000	$8,000	$0
SPECIAL PAY TOTAL	**$59,733**	**$72,442**	**$83,562**	**$108,000**	**$108,000**	**$0**
Fica Taxes						
21-00 - Fica Taxes	$952,613	$1,042,238	$1,091,333	$828,275	$861,770	$33,495
FICA TAXES TOTAL	**$952,613**	**$1,042,238**	**$1,091,333**	**$828,275**	**$861,770**	**$33,495**
Retirement Contributions						
22-10 - Genl Employees Retirement	$73,344	$78,297	$83,868	$83,868	$88,658	$4,790
22-20 - Police & Fire Retirement	$3,915,410	$6,090,776	$7,541,066	$7,541,066	$9,146,070	$1,605,004
RETIREMENT CONTRIBUTIONS TOTAL	**$3,988,754**	**$6,169,073**	**$7,624,934**	**$7,624,934**	**$9,234,728**	**$1,609,794**
Health Insurance						
23-10 - Fire Health Insur Trust	$696,434	$991,517	$1,020,608	$1,219,865	$1,398,414	$178,549
23-20 - Gen Empl Veba Trust	$8,412	$3,970	$4,206	$6,000	$15,000	$9,000
HEALTH INSURANCE TOTAL	**$704,846**	**$995,486**	**$1,024,814**	**$1,225,865**	**$1,413,414**	**$187,549**
Allowances						
26-40 - Education	$37,129	$35,657	$31,825	$22,680	$35,657	$12,977
26-50 - Leather	$22,440	$22,440	$22,880	$22,000	$22,880	$880
ALLOWANCES TOTAL	**$59,569**	**$58,097**	**$54,705**	**$44,680**	**$58,537**	**$13,857**
PERSONAL SERVICES TOTAL	**$18,456,686**	**$22,236,620**	**$24,341,178**	**$23,230,954**	**$26,008,057**	**$2,777,103**
Operating Expenses						
Professional Services						
31-50 - Medical	$17,000	$17,000	$12,280	$32,130	$27,000	-$5,130
31-60 - Other Professional	$146,864	$74,243	$82,632	$85,439	$77,000	-$8,439
PROFESSIONAL SERVICES TOTAL	**$163,864**	**$91,243**	**$94,912**	**$117,569**	**$104,000**	**-$13,569**
Accounting & Auditing						
32-10 - Accounting & Auditing	$8,121	$6,630	$6,710	$15,000	$8,121	-$6,879
ACCOUNTING & AUDITING TOTAL	**$8,121**	**$6,630**	**$6,710**	**$15,000**	**$8,121**	**-$6,879**
Intergovernment Oper Svcs						
39-20 - Central Svcs Chgs	$31,689	$31,624	$39,081	$39,081	$40,253	$1,172
39-30 - Central Stores Chgs	$16,588	$16,611	$17,226	$17,226	$17,743	$517
39-60 - Insur Svc Chgs -Health	$1,089,947	$1,390,340	$1,792,533	$1,792,533	$1,883,868	$91,335
39-65 - Insur Svc Chgs -Risk Mgmt	$703,215	$866,467	$933,708	$933,708	$968,084	$34,376
39-80 - Vehicle Service Chgs	$360,352	$416,281	$446,657	$446,657	$500,413	$53,756
39-90 - Information Tech Charges	$56,638	$64,394	$72,494	$72,494	$74,080	$1,586
INTERGOVERNMENT OPER SVCS TOTAL	**$2,258,429**	**$2,785,717**	**$3,301,699**	**$3,301,699**	**$3,484,441**	**$182,742**
Travel Education Member						
40-10 - Travel Education Member	$10,715	$8,245	$15,038	$21,850	$20,000	-$1,850

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
TRAVEL EDUCATION MEMBER TOTAL	**$10,715**	**$8,245**	**$15,038**	**$21,850**	**$20,000**	**-$1,850**
Utility Services						
43-10 - Communication Svc/Phone	$22,034	$23,461	$21,144	$33,000	$27,000	-$6,000
43-50 - Disposal Charges	–	–	$0	$0	$17,000	$17,000
UTILITY SERVICES TOTAL	**$22,034**	**$23,461**	**$21,144**	**$33,000**	**$44,000**	**$11,000**
Insurance						
45-55 - Ambulance Special Service	$314,436	$320,197	$347,507	$320,000	$320,000	$0
45-57 - Medicaid Program Igt	$542,019	$777,660	$799,537	$850,000	$850,000	$0
INSURANCE TOTAL	**$856,456**	**$1,097,857**	**$1,147,044**	**$1,170,000**	**$1,170,000**	**$0**
Repair & Maintenance						
46-30 - Machinery & Equipment	$10,715	$4,721	$1,440	$10,800	$120,000	$109,200
46-40 - Maintenance Contracts	$91,593	$110,779	$109,687	$128,540	$0	-$128,540
46-50 - Special Services	$44,795	$46,543	$41,406	$51,155	$24,000	-$27,155
REPAIR & MAINTENANCE TOTAL	**$147,103**	**$162,043**	**$152,533**	**$190,495**	**$144,000**	**-$46,495**
Other Current Charges						
49-30 - Taxes	–	–	–	$2,575	$172,967	$170,392
OTHER CURRENT CHARGES TOTAL	**–**	**–**	**–**	**$2,575**	**$172,967**	**$170,392**
Office Supplies						
51-10 - Office Supplies	$2,750	$2,000	$2,000	$2,835	$2,000	-$835
OFFICE SUPPLIES TOTAL	**$2,750**	**$2,000**	**$2,000**	**$2,835**	**$2,000**	**-$835**
Operating Supplies						
52-15 - Small Tools Minor Equip	$15,117	$95,615	$33,927	$20,733	$22,354	$1,621
52-20 - Special Supplies	$336,817	$548,722	$455,657	$400,000	$470,000	$70,000
52-25 - Software Purchases	$27,347	$65,003	$51,973	$46,605	$50,000	$3,395
52-50 - Clothing	$25,395	$33,395	$103,681	$95,975	$30,000	-$65,975
52-51 - Fd Bunker Gear	$29,649	$189,266	$147,075	$136,300	$130,000	-$6,300
52-52 - Ems Pharmaceutical Supply	$67,968	$74,219	$64,921	$115,552	$100,000	-$15,552
52-55 - Cleaning	$13,124	$5,755	$2,604	$13,140	$3,000	-$10,140
OPERATING SUPPLIES TOTAL	**$515,416**	**$1,011,974**	**$859,837**	**$828,305**	**$805,354**	**-$22,951**
Public/Subscript/Membersh						
54-10 - Publications	$1,550	$577	$1,573	$2,300	$2,000	-$300
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	**$1,550**	**$577**	**$1,573**	**$2,300**	**$2,000**	**-$300**
OPERATING EXPENSES TOTAL	**$3,986,439**	**$5,189,747**	**$5,602,490**	**$5,685,628**	**$5,956,883**	**$271,255**
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	$0	$284,399	–	$0	$0	$0
64-45 - Rescue	–	–	-$1,857	$0	$0	$0
MACHINERY & EQUIPMENT TOTAL	**$0**	**$284,399**	**-$1,857**	**$0**	**$0**	**$0**
CAPITAL TOTAL	**$0**	**$284,399**	**-$1,857**	**$0**	**$0**	**$0**
Other Expenses						
Nonoperating Expenditures						
99-10 - Contingency	–	–	–	$180,418	$200,000	$19,582
NONOPERATING EXPENDITURES TOTAL	**–**	**–**	**–**	**$180,418**	**$200,000**	**$19,582**
OTHER EXPENSES TOTAL	**–**	**–**	**–**	**$180,418**	**$200,000**	**$19,582**
EXPENDITURES TOTAL	**$22,443,125**	**$27,710,766**	**$29,941,811**	**$29,097,000**	**$32,164,940**	**$3,067,940**

Fund 140 - EMS Special District by Division

140-2231 - EMS Special District By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Emergency Medical Services						
Personal Services						
140-2231-522-12-10 - Exempt	$164,750	$175,331	$187,019	$186,139	$194,524	$8,385
140-2231-522-12-22 - Non Exempt Fire	$9,504,178	$10,143,818	$10,477,079	$10,592,069	$11,045,872	$453,803
140-2231-522-12-24 - Non Exempt General Emp	$50,614	–	–	–	–	$0
140-2231-522-12-30 - Assignment Differential	$1,891,259	$2,008,605	$2,071,717	$1,600,000	$2,008,605	$408,605
140-2231-522-12-60 - Accrued Vacation/Sick Lve	–	$9,987	-$9,987	–	–	$0
140-2231-522-13-20 - Drop Plan Vac/Sick Payout	$61,011	$82,607	$94,626	$20,992	$82,607	$61,615
140-2231-522-14-10 - Overtime Regular	$1,019,359	$1,478,936	$1,641,376	$1,000,000	$1,000,000	$0
140-2231-522-15-30 - Fire Incentive	$55,668	$51,594	$52,087	$55,000	$55,000	$0
140-2231-522-15-40 - Paid Vacation Term Empl	–	$6,138	$0	–	–	$0
140-2231-522-15-50 - Paid Sick Leave Term Empl	$244	$8,232	$547	–	–	$0
140-2231-522-15-80 - Fire Academy Instructor P	$2,156	$6,478	$28,509	$35,000	$35,000	$0
140-2231-522-17-10 - Sick Lv Sellback	$1,156	–	$1,209	$10,000	$10,000	$0
140-2231-522-17-20 - Vacation Lv Sellback	$508	–	$1,209	$8,000	$8,000	$0
140-2231-522-21-00 - Fica Taxes	$952,613	$1,042,238	$1,091,333	$828,275	$861,770	$33,495
140-2231-522-22-10 - Genl Employees Retirement	$73,344	$78,297	$83,868	$83,868	$88,658	$4,790
140-2231-522-22-20 - Police & Fire Retirement	$3,915,410	$6,090,776	$7,541,066	$7,541,066	$9,146,070	$1,605,004
140-2231-522-23-10 - Fire Health Insur Trust	$696,434	$991,517	$1,020,608	$1,219,865	$1,398,414	$178,549
140-2231-522-23-20 - Gen Empl Veba Trust	$8,412	$3,970	$4,206	$6,000	$15,000	$9,000
140-2231-522-26-40 - Education	$37,129	$35,657	$31,825	$22,680	$35,657	$12,977
140-2231-522-26-50 - Leather	$22,440	$22,440	$22,880	$22,000	$22,880	$880
PERSONAL SERVICES TOTAL	**$18,456,686**	**$22,236,620**	**$24,341,178**	**$23,230,954**	**$26,008,057**	**$2,777,103**
Operating Expenses						
140-2231-522-31-50 - Medical	$17,000	$17,000	$12,280	$32,130	$27,000	-$5,130
140-2231-522-31-60 - Other Professional	$146,864	$74,243	$82,632	$85,439	$77,000	-$8,439
140-2231-522-32-10 - Accounting & Auditing	$8,121	$6,630	$6,710	$15,000	$8,121	-$6,879
140-2231-522-39-20 - Central Svcs Chgs	$31,689	$31,624	$39,081	$39,081	$40,253	$1,172
140-2231-522-39-30 - Central Stores Chgs	$16,588	$16,611	$17,226	$17,226	$17,743	$517
140-2231-522-39-60 - Insur Svc Chgs - Health	$1,089,947	$1,390,340	$1,792,533	$1,792,533	$1,883,868	$91,335
140-2231-522-39-65 - Insur Svc Chgs - Risk Mgmt	$703,215	$866,467	$933,708	$933,708	$968,084	$34,376
140-2231-522-39-80 - Vehicle Service Chgs	$360,352	$416,281	$446,657	$446,657	$500,413	$53,756
140-2231-522-39-90 - Information Tech Charges	$56,638	$64,394	$72,494	$72,494	$74,080	$1,586
140-2231-522-40-10 - Travel Education Member	$10,715	$8,245	$15,038	$21,850	$20,000	-$1,850
140-2231-522-43-10 - Communication Svc/Phone	$22,034	$23,461	$21,144	$33,000	$27,000	-$6,000

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
140-2231-522-43-50 - Disposal Charges	–	–	–	–	$17,000	$17,000
140-2231-522-45-55 - Ambulance Special Service	$314,436	$320,197	$347,507	$320,000	$320,000	$0
140-2231-522-46-30 - Machinery & Equipment	$10,715	$4,721	$1,440	$10,800	$120,000	$109,200
140-2231-522-46-40 - Maintenance Contracts	$91,593	$110,779	$109,687	$128,540	–	-$128,540
140-2231-522-46-50 - Special Services	$44,795	$46,543	$41,406	$51,155	$24,000	-$27,155
140-2231-522-49-30 - Taxes	–	–	–	$2,575	$172,967	$170,392
140-2231-522-51-10 - Office Supplies	$2,750	$2,000	$2,000	$2,835	$2,000	-$835
140-2231-522-52-15 - Small Tools Minor Equip	$15,117	$95,615	$33,927	$20,733	$22,354	$1,621
140-2231-522-52-20 - Special Supplies	$336,817	$548,722	$455,657	$400,000	$470,000	$70,000
140-2231-522-52-25 - Software Purchases	$27,347	$65,003	$51,973	$46,605	$50,000	$3,395
140-2231-522-52-50 - Clothing	$25,395	$33,395	$103,681	$95,975	$30,000	-$65,975
140-2231-522-52-51 - Fd Bunker Gear	$29,649	$189,266	$147,075	$136,300	$130,000	-$6,300
140-2231-522-52-52 - Ems Pharmaceutical Supply	$67,968	$74,219	$64,921	$115,552	$100,000	-$15,552
140-2231-522-52-55 - Cleaning	$13,124	$5,755	$2,604	$13,140	$3,000	-$10,140
140-2231-522-54-10 - Publications	$1,550	$577	$1,573	$2,300	$2,000	-$300
OPERATING EXPENSES TOTAL	**$3,444,419**	**$4,412,086**	**$4,802,952**	**$4,835,628**	**$5,106,883**	**$271,255**
Capital						
140-2231-522-64-05 - Motor Vehicles	–	$284,399	–	–	–	$0
140-2231-522-64-45 - Rescue	–	–	-$1,857	–	–	$0
CAPITAL TOTAL	**–**	**$284,399**	**-$1,857**	**–**	**–**	**$0**
Other Expenses						
140-2231-522-99-10 - Contingency	–	–	–	$180,418	$200,000	$19,582
OTHER EXPENSES TOTAL	**–**	**–**	**–**	**$180,418**	**$200,000**	**$19,582**
EMERGENCY MEDICAL SERVICES TOTAL	**$21,901,105**	**$26,933,106**	**$29,142,273**	**$28,247,000**	**$31,314,940**	**$3,067,940**
EXPENDITURES TOTAL	**$21,901,105**	**$26,933,106**	**$29,142,273**	**$28,247,000**	**$31,314,940**	**$3,067,940**

140-8097 - EMS MCO Program By Division

	ACTUALS			ADOPTED	RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
EMS MCO Program						
Operating Expenses						
140-8097-522-45-57 - Medicaid Program Igt	$542,019	$777,660	–	$850,000	$850,000	$0
OPERATING EXPENSES TOTAL	**$542,019**	**$777,660**	**–**	**$850,000**	**$850,000**	**$0**
EMS MCO PROGRAM TOTAL	**$542,019**	**$777,660**	**–**	**$850,000**	**$850,000**	**$0**
EXPENDITURES TOTAL	**$542,019**	**$777,660**	**–**	**$850,000**	**$850,000**	**$0**

304-309 - Special Revenue Funds

304 - Community Development Block Grant Fund
309 - CIP Project Administration Fund

Fund 304 - Community Development Block Grant (CDBG)Fund Revenues and Expenditures

Fund 304 - Community Development Block Grant Fund Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Intergovernmental Revenue						
304-0000-331-331.50-31 - Cdbg Cv Deo	$433,736	$51,471	$1,276	$0	$0	$0
304-0000-331-331.62-10 - FY 2011 CDBG Grant Alloc	$1,147,559	$1,098,084	$892,332	$0	$0	$0
304-0000-331-331.62-20 - Cdbg Program Income	$59,217	$26,366	$130,563	$0	$0	$0
304-0000-331-331.62-50 - Cdbg Prog Inc Perm Loan	–	$25,000	–	$0	$0	$0
304-0000-331-331.62-52 - Cdbg Grant Alloc	–	–	–	$986,989	$1,024,414	$37,425
304-0000-331-331.62-60 - Cd Home Prog Inc Perm Loa	–	$40,000	–	$0	$0	$0
INTERGOVERNMENTAL REVENUE TOTAL	**$1,640,512**	**$1,240,921**	**$1,024,171**	**$986,989**	**$1,024,414**	**$37,425**
REVENUES TOTAL	**$1,640,512**	**$1,240,921**	**$1,024,171**	**$986,989**	**$1,024,414**	**$37,425**
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	$97,939	$63,597	$6,774	$24,829	$26,967	$2,138
EXEC SALARIES TOTAL	**$97,939**	**$63,597**	**$6,774**	**$24,829**	**$26,967**	**$2,138**
Regular Salaries & Wages						
12-10 - Exempt	$3,557	$18,284	$38,514	$63,906	$45,125	-$18,781
12-24 - Non Exempt General Emp	$24,543	$12,668	$37,366	$26,329	$63,785	$37,456
REGULAR SALARIES & WAGES TOTAL	**$28,100**	**$30,952**	**$75,880**	**$90,235**	**$108,910**	**$18,675**
Other Salaries & Wages	$9,735	–	–	$0	$0	$0
Special Pay						
15-40 - Paid Vacation Term Empl	$307	–	–	$0	$0	$0
SPECIAL PAY TOTAL	**$307**	**–**	**–**	**$0**	**$0**	**$0**
Fica Taxes						
21-00 - Fica Taxes	$10,291	$7,207	$6,038	$8,802	$10,395	$1,593
FICA TAXES TOTAL	**$10,291**	**$7,207**	**$6,038**	**$8,802**	**$10,395**	**$1,593**
Retirement Contributions						
22-10 - Genl Employees Retirement	$87,200	$96,284	$101,589	$101,589	$104,551	$2,962
RETIREMENT CONTRIBUTIONS TOTAL	**$87,200**	**$96,284**	**$101,589**	**$101,589**	**$104,551**	**$2,962**
Health Insurance						
23-20 - Gen Empl Veba Trust	$2,764	$2,130	$1,860	$2,589	$3,058	$469
HEALTH INSURANCE TOTAL	**$2,764**	**$2,130**	**$1,860**	**$2,589**	**$3,058**	**$469**
PERSONAL SERVICES TOTAL	**$236,336**	**$200,169**	**$192,141**	**$228,044**	**$253,881**	**$25,837**
Operating Expenses						
Professional Services						

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
31-60 - Other Professional	$102,457	$96,310	$97,737	$53,607	$37,500	-$16,107
PROFESSIONAL SERVICES TOTAL	**$102,457**	**$96,310**	**$97,737**	**$53,607**	**$37,500**	**-$16,107**
Accounting & Auditing						
32-10 - Accounting & Auditing	–	–	–	$529	$0	-$529
ACCOUNTING & AUDITING TOTAL	**–**	**–**	**–**	**$529**	**$0**	**-$529**
Travel Education Member						
40-10 - Travel Education Member	$3,244	$7,069	$2,928	$0	$0	$0
TRAVEL EDUCATION MEMBER TOTAL	**$3,244**	**$7,069**	**$2,928**	**$0**	**$0**	**$0**
Communications & Freight						
41-20 - Postage	$732	$944	$1,216	$500	$500	$0
COMMUNICATIONS & FREIGHT TOTAL	**$732**	**$944**	**$1,216**	**$500**	**$500**	**$0**
Utility Services						
43-10 - Communication Svc/Phone	$1,696	$908	$1,004	$500	$500	$0
UTILITY SERVICES TOTAL	**$1,696**	**$908**	**$1,004**	**$500**	**$500**	**$0**
Repair & Maintenance						
46-50 - Special Services	$421	$764	$304	$500	$500	$0
REPAIR & MAINTENANCE TOTAL	**$421**	**$764**	**$304**	**$500**	**$500**	**$0**
Promotional Activities						
48-10 - Advertising	$1,435	$1,001	$1,435	$1,227	$1,227	$0
PROMOTIONAL ACTIVITIES TOTAL	**$1,435**	**$1,001**	**$1,435**	**$1,227**	**$1,227**	**$0**
Office Supplies						
51-10 - Office Supplies	$4,140	$2,647	$358	$3,000	$4,678	$1,678
OFFICE SUPPLIES TOTAL	**$4,140**	**$2,647**	**$358**	**$3,000**	**$4,678**	**$1,678**
Operating Supplies						
52-20 - Special Supplies	$3,573	$3,499	$2,889	$0	$0	$0
52-25 - Software Purchases	$5,786	$8,877	$6,001	$6,000	$5,000	-$1,000
OPERATING SUPPLIES TOTAL	**$9,358**	**$12,376**	**$8,890**	**$6,000**	**$5,000**	**-$1,000**
OPERATING EXPENSES TOTAL	**$123,483**	**$122,019**	**$113,872**	**$65,863**	**$49,905**	**-$15,958**
Debt Service						
Debt Principal						
71-70 - Notes Payable Section 108	$223,000	$205,000	$213,000	$300,000	$222,000	-$78,000
DEBT PRINCIPAL TOTAL	**$223,000**	**$205,000**	**$213,000**	**$300,000**	**$222,000**	**-$78,000**
Interest Expense						
72-50 - Int Expense Section 108	$153,178	$175,433	$138,617	$0	$145,964	$145,964
INTEREST EXPENSE TOTAL	**$153,178**	**$175,433**	**$138,617**	**$0**	**$145,964**	**$145,964**
Other Debt Service Costs						
73-10 - Fiscal Agent Fees	$400	$400	$400	$0	$0	$0
73-30 - Fiscal Fees Section 108	$1,092	$2,478	$2,302	$0	$0	$0
OTHER DEBT SERVICE COSTS TOTAL	**$1,492**	**$2,878**	**$2,702**	**$0**	**$0**	**$0**
DEBT SERVICE TOTAL	**$377,671**	**$383,311**	**$354,319**	**$300,000**	**$367,964**	**$67,964**
Grant in Aid						
Aids To Private Organizat						
82-09 - Kids In Distress	–	–	$10,000	$10,000	$10,000	$0
82-58 - Goodman Jewish Fam Of Bc	$15,000	–	$15,000	$15,000	$15,000	$0
83-38 - Crocket Foundation	$20,000	$30,000	$15,000	$15,000	$15,000	$0
AIDS TO PRIVATE ORGANIZAT TOTAL	**$35,000**	**$30,000**	**$40,000**	**$40,000**	**$40,000**	**$0**
Other Grants And Aids						
84-02 - Subg Russell Reading Room	$18,000	$30,000	$15,000	$15,000	$15,000	$0
84-03 - Cd Senior Citizen Prog	–	$30,000	–	$0	$0	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
84-06 - Brow Partner Homeless	$16,500	$20,000	$15,000	$15,000	$15,000	$0
84-25 - Cdbg Second Chance Societ	$7,014	$10,000	$8,000	$5,000	$5,000	$0
84-28 - Cdbg Housing Rehab Prgm	$347,230	$274,284	$446,883	$245,034	$204,616	-$40,418
84-31 - Subgrt Choices Network	–	–	$5,000	$8,000	$8,000	$0
84-35 - Cd Ext Housing Improvemen	–	–	–	$10,000	$10,000	$0
84-37 - Cd Subgrt Light Of World	$18,772	$20,000	$15,000	$15,000	$15,000	$0
84-38 - Cd Subg Women In Distress	$15,000	$15,000	$15,048	$15,048	$15,048	$0
84-43 - Cd Subgrt Feeding So Fla	–	–	$10,000	$10,000	$10,000	$0
84-47 - Cd Firewall Centers	$15,000	–	–	$0	$0	$0
84-49 - Housing & Social Services	–	–	$10,000	$0	$0	$0
84-54 - Subgrt Kapow Learning	$15,000	–	–	$0	$0	$0
84-55 - Subgrt Covenant House Fl	$15,000	$15,000	$15,000	$15,000	$15,000	$0
OTHER GRANTS AND AIDS TOTAL	**$467,516**	**$414,284**	**$554,931**	**$353,082**	**$312,664**	**-$40,418**
Other Grants and Aids						
84-78 - Cd Cv Emerg Rental Assist	–	–	$14,470	$0	$0	$0
84-82 - Bc Rental Assistance	$392,245	$51,471	–	$0	$0	$0
84-87 - Covid Water Util Assi	$8,440	–	–	$0	$0	$0
OTHER GRANTS AND AIDS TOTAL	**$400,685**	**$51,471**	**$14,470**	**$0**	**$0**	**$0**
GRANT IN AID TOTAL	**$903,201**	**$495,755**	**$609,401**	**$393,082**	**$352,664**	**-$40,418**
EXPENDITURES TOTAL	**$1,640,690**	**$1,201,254**	**$1,269,733**	**$986,989**	**$1,024,414**	**$37,425**

Fund 304 - CDBG by Division

304-8126 - CDBG Programs 2018 By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
CDBG Programs 2018						
Debt Service						
304-8126-587-73-30 - Fiscal Fees Section 108	$901	$2,478	$2,302	–	–	$0
DEBT SERVICE TOTAL	**$901**	**$2,478**	**$2,302**	**–**	**–**	**$0**
CDBG PROGRAMS 2018 TOTAL	**$901**	**$2,478**	**$2,302**	**–**	**–**	**$0**
EXPENDITURES TOTAL	**$901**	**$2,478**	**$2,302**	**–**	**–**	**$0**

304-8135 - CDBG Programs 2020 By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
CDBG Programs 2020						
Grant in Aid						
304-8135-587-84-28 - Cdbg Housing Rehab Prgm	$111,414	$13,683	–	–	–	$0
GRANT IN AID TOTAL	**$111,414**	**$13,683**	**–**	**–**	**–**	**$0**
CDBG PROGRAMS 2020 TOTAL	**$111,414**	**$13,683**	**–**	**–**	**–**	**$0**
EXPENDITURES TOTAL	**$111,414**	**$13,683**	**–**	**–**	**–**	**$0**

304-8139 - CDBG Programs 2021 By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
CDBG Program 2021						
Personal Services						
304-8139-587-12-10 - Exempt	–	-$97	–	–	–	$0
PERSONAL SERVICES TOTAL	**–**	**-$97**	**–**	**–**	**–**	**$0**
Grant in Aid						
304-8139-587-84-28 - Cdbg Housing Rehab Prgm	$154,542	$256	–	–	–	$0
GRANT IN AID TOTAL	**$154,542**	**$256**	**–**	**–**	**–**	**$0**
CDBG PROGRAM 2021 TOTAL	**$154,542**	**$159**	**–**	**–**	**–**	**$0**
EXPENDITURES TOTAL	**$154,542**	**$159**	**–**	**–**	**–**	**$0**

304-8144 - CDBG Cares PH 2 By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
CDBG Cares Ph2						
Personal Services						
304-8144-587-11-20 - Executive	$23,356	$21,994	–	–	–	$0
304-8144-587-12-24 - Non Exempt General Emp	$3,177	$700	–	–	–	$0
304-8144-587-13-10 - Temporary & Part Time	$1,722	–	–	–	–	$0
304-8144-587-21-00 - Fica Taxes	$2,152	$1,780	–	–	–	$0
304-8144-587-23-20 - Gen Empl Veba Trust	$588	$511	–	–	–	$0
PERSONAL SERVICES TOTAL	**$30,995**	**$24,984**	**–**	**–**	**–**	**$0**
Operating Expenses						
304-8144-587-31-60 - Other Professional	$29,771	$40,455	–	–	–	$0
OPERATING EXPENSES TOTAL	**$29,771**	**$40,455**	**–**	**–**	**–**	**$0**
Grant in Aid						
304-8144-587-84-03 - Cd Senior Citizen Prog	–	$15,699	–	–	–	$0
304-8144-587-84-78 - Cd Cv Emerg Rental Assist	–	–	$14,470	–	–	$0
304-8144-587-84-87 - Covid Water Util Assi	$8,440	–	–	–	–	$0
GRANT IN AID TOTAL	**$8,440**	**$15,699**	**$14,470**	**–**	**–**	**$0**
CDBG CARES PH2 TOTAL	**$69,207**	**$81,138**	**$14,470**	**–**	**–**	**$0**
EXPENDITURES TOTAL	**$69,207**	**$81,138**	**$14,470**	**–**	**–**	**$0**

304-8145 - CDBG Admin 2022 By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
CDBG Admin 2022						
Operating Expenses						
304-8145-587-40-10 - Travel Education Member	-$476	–	–	–	–	$0
304-8145-587-41-20 - Postage	$39	$944	$62	–	–	$0
304-8145-587-46-50 - Special Services	-$125	–	–	–	–	$0
OPERATING EXPENSES TOTAL	**-$562**	**$944**	**$62**	**–**	**–**	**$0**
CDBG ADMIN 2022 TOTAL	**-$562**	**$944**	**$62**	**–**	**–**	**$0**

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
EXPENDITURES TOTAL	-$562	$944	$62	–	–	$0

304-8146 - CDBG Programs 2022 By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
CDBG Programs 2022						
Debt Service						
304-8146-587-71-70 - Notes Payable Section 108	$129,323	–	–	–	–	$0
304-8146-587-72-50 - Int Expense Section 108	$14,216	–	–	–	–	$0
304-8146-587-73-10 - Fiscal Agent Fees	$100	–	–	–	–	$0
DEBT SERVICE TOTAL	**$143,639**	**–**	**–**	**–**	**–**	**$0**
Grant in Aid						
304-8146-587-84-28 - Cdbg Housing Rehab Prgm	$80,435	$172,193	$59,881	–	–	$0
GRANT IN AID TOTAL	**$80,435**	**$172,193**	**$59,881**	**–**	**–**	**$0**
CDBG PROGRAMS 2022 TOTAL	**$224,074**	**$172,193**	**$59,881**	**–**	**–**	**$0**
EXPENDITURES TOTAL	**$224,074**	**$172,193**	**$59,881**	**–**	**–**	**$0**

304-8152 - CDBG Admin By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
CDBG Admin						
Personal Services						
304-8152-587-11-20 - Executive	$74,583	$41,604	$6,774	$24,829	$26,967	$2,138
304-8152-587-12-10 - Exempt	$3,557	$18,381	–	$19,929	–	-$19,929
304-8152-587-12-24 - Non Exempt General Emp	$21,366	$11,968	$37,366	$26,329	$63,785	$37,456
304-8152-587-13-10 - Temporary & Part Time	$8,012	–	–	–	–	$0
304-8152-587-15-40 - Paid Vacation Term Empl	$307	–	–	–	–	$0
304-8152-587-21-00 - Fica Taxes	$8,139	$5,427	$3,392	$5,438	$6,943	$1,505
304-8152-587-22-10 - Genl Employees Retirement	$45,966	$50,487	$53,410	$53,410	$55,240	$1,830
304-8152-587-23-20 - Gen Empl Veba Trust	$2,177	$1,619	$993	$1,599	$2,042	$443
PERSONAL SERVICES TOTAL	**$164,106**	**$129,486**	**$101,935**	**$131,534**	**$154,977**	**$23,443**
Operating Expenses						
304-8152-587-31-60 - Other Professional	$34,837	$55,855	$97,737	$53,607	$37,500	-$16,107
304-8152-587-32-10 - Accounting & Auditing	–	–	–	$529	–	-$529
304-8152-587-40-10 - Travel Education Member	$3,720	$7,069	$2,928	–	–	$0
304-8152-587-41-20 - Postage	$693	–	$1,154	$500	$500	$0
304-8152-587-43-10 - Communication Svc/Phone	$1,696	$908	$1,004	$500	$500	$0
304-8152-587-46-50 - Special Services	$546	$764	$304	$500	$500	$0
304-8152-587-48-10 - Advertising	$1,435	$1,001	$1,435	$1,227	$1,227	$0
304-8152-587-51-10 - Office Supplies	$4,140	$2,647	$358	$3,000	$4,678	$1,678
304-8152-587-52-20 - Special Supplies	$3,573	$3,499	$2,889	–	–	$0
304-8152-587-52-25 - Software Purchases	$2,143	$8,877	$6,001	$6,000	$5,000	-$1,000
OPERATING EXPENSES TOTAL	**$52,782**	**$80,620**	**$113,810**	**$65,863**	**$49,905**	**-$15,958**
CDBG ADMIN TOTAL	**$216,888**	**$210,106**	**$215,745**	**$197,397**	**$204,882**	**$7,485**
EXPENDITURES TOTAL	**$216,888**	**$210,106**	**$215,745**	**$197,397**	**$204,882**	**$7,485**

304-8153 - CDBG Programs By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
CDBG Programs						
Personal Services						
304-8153-587-12-10 - Exempt	–	–	$38,514	$43,977	$45,125	$1,148
304-8153-587-21-00 - Fica Taxes	–	–	$2,646	$3,364	$3,452	$88
304-8153-587-22-10 - Genl Employees Retirement	$41,234	$45,797	$48,179	$48,179	$49,311	$1,132
304-8153-587-23-20 - Gen Empl Veba Trust	–	–	$867	$990	$1,016	$26
PERSONAL SERVICES TOTAL	**$41,234**	**$45,797**	**$90,206**	**$96,510**	**$98,904**	**$2,394**
Debt Service						
304-8153-587-71-70 - Notes Payable Section 108	$93,677	$205,000	$213,000	$300,000	$222,000	-$78,000
304-8153-587-72-50 - Int Expense Section 108	$138,962	$175,433	$138,617	–	$145,964	$145,964
304-8153-587-73-10 - Fiscal Agent Fees	$300	$400	$400	–	–	$0
304-8153-587-73-30 - Fiscal Fees Section 108	$192	–	–	–	–	$0
DEBT SERVICE TOTAL	**$233,131**	**$380,833**	**$352,017**	**$300,000**	**$367,964**	**$67,964**
Grant in Aid						
304-8153-587-82-09 - Kids In Distress	–	–	$10,000	$10,000	$10,000	$0
304-8153-587-82-58 - Goodman Jewish Fam Of Bc	$15,000	–	$15,000	$15,000	$15,000	$0
304-8153-587-83-38 - Crocket Foundation	$20,000	$30,000	$15,000	$15,000	$15,000	$0
304-8153-587-84-02 - Subg Russell Reading Room	$18,000	$30,000	$15,000	$15,000	$15,000	$0
304-8153-587-84-03 - Cd Senior Citizen Prog	–	$14,301	–	–	–	$0
304-8153-587-84-06 - Brow Partner Homeless	$16,500	$20,000	$15,000	$15,000	$15,000	$0
304-8153-587-84-25 - Cdbg Second Chance Societ	$7,014	$10,000	$8,000	$5,000	$5,000	$0
304-8153-587-84-28 - Cdbg Housing Rehab Prgm	$839	$88,152	$387,002	$245,034	$204,616	-$40,418
304-8153-587-84-31 - Subgrt Choices Network	–	–	$5,000	$8,000	$8,000	$0
304-8153-587-84-35 - Cd Ext Housing Improvemen	–	–	–	$10,000	$10,000	$0
304-8153-587-84-37 - Cd Subgrt Light Of World	$18,772	$20,000	$15,000	$15,000	$15,000	$0
304-8153-587-84-38 - Cd Subg Women In Distress	$15,000	$15,000	$15,048	$15,048	$15,048	$0
304-8153-587-84-43 - Cd Subgrt Feeding So Fla	–	–	$10,000	$10,000	$10,000	$0
304-8153-587-84-47 - Cd Firewall Centers	$15,000	–	–	–	–	$0
304-8153-587-84-49 - Housing & Social Services	–	–	$10,000	–	–	$0
304-8153-587-84-54 - Subgrt Kapow Learning	$15,000	–	–	–	–	$0
304-8153-587-84-55 - Subgrt Covenant House Fl	$15,000	$15,000	$15,000	$15,000	$15,000	$0
GRANT IN AID TOTAL	**$156,125**	**$242,453**	**$535,050**	**$393,082**	**$352,664**	**-$40,418**
CDBG PROGRAMS TOTAL	**$430,490**	**$669,083**	**$977,273**	**$789,592**	**$819,532**	**$29,940**
EXPENDITURES TOTAL	**$430,490**	**$669,083**	**$977,273**	**$789,592**	**$819,532**	**$29,940**

304-8157 - CDBG CV DEO By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
CDBG Cv Deo						
Operating Expenses						
304-8157-587-31-60 - Other Professional	$37,849	–	–	–	–	$0
304-8157-587-52-25 - Software Purchases	$3,643	–	–	–	–	$0
OPERATING EXPENSES TOTAL	**$41,492**	**–**	**–**	**–**	**–**	**$0**
Grant in Aid						
304-8157-587-84-82 - Bc Rental Assistance	$392,245	$51,471	–	–	–	$0
GRANT IN AID TOTAL	**$392,245**	**$51,471**	**–**	**–**	**–**	**$0**
CDBG CV DEO TOTAL	**$433,736**	**$51,471**	**–**	**–**	**–**	**$0**
EXPENDITURES TOTAL	**$433,736**	**$51,471**	**–**	**–**	**–**	**$0**

Fund 309 - CIP Project Administration Fund Revenues and Expenditures

Fund 309 – CIP Project Administration Fund Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Other Sources						
309-0000-387-387.10-00 - Engineering Project Fees	$1,800,042	$2,064,131	–	$2,155,014	$2,241,004	$85,990
OTHER SOURCES TOTAL	**$1,800,042**	**$2,064,131**	**–**	**$2,155,014**	**$2,241,004**	**$85,990**
Other Financing Sources						
309-0000-392-392.20-00 - Budgetary Retained Earn	–	–	–	$0	$809,503	$809,503
309-0000-392-392.30-00 - Project Fund Balance	–	–	–	$905,422	$0	-$905,422
OTHER FINANCING SOURCES TOTAL	**–**	**–**	**–**	**$905,422**	**$809,503**	**-$95,919**
REVENUES TOTAL	**$1,800,042**	**$2,064,131**	**–**	**$3,060,436**	**$3,050,507**	**-$9,929**
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	$71,612	$144,855	$154,695	$152,851	$166,126	$13,275
EXEC SALARIES TOTAL	**$71,612**	**$144,855**	**$154,695**	**$152,851**	**$166,126**	**$13,275**
Regular Salaries & Wages						
12-10 - Exempt	$727,453	$710,044	$726,446	$779,538	$674,371	-$105,167
12-24 - Non Exempt General Emp	$169,702	$176,968	$188,076	$187,667	$203,286	$15,619
12-30 - Assignment Differential	$23,681	$16,515	$17,446	$48,000	$48,000	$0
REGULAR SALARIES & WAGES TOTAL	**$920,836**	**$903,528**	**$931,969**	**$1,015,205**	**$925,657**	**-$89,548**
Other Salaries & Wages						
13-10 - Temporary & Part Time	$11,413	–	–	$45,800	$45,800	$0
OTHER SALARIES & WAGES TOTAL	**$11,413**	**–**	**–**	**$45,800**	**$45,800**	**$0**
Overtime						
14-10 - Overtime Regular	$337	$4	–	$0	$0	$0
OVERTIME TOTAL	**$337**	**$4**	**–**	**$0**	**$0**	**$0**
Special Pay						
17-10 - Sick Lv Sellback	$4,104	$2,069	$3,945	$3,500	$3,500	$0
17-20 - Vacation Lv Sellback	$5,164	$1,112	–	$5,000	$5,000	$0
SPECIAL PAY TOTAL	**$9,269**	**$3,181**	**$3,945**	**$8,500**	**$8,500**	**$0**
Fica Taxes						
21-00 - Fica Taxes	$78,412	$81,860	$84,737	$85,685	$79,850	-$5,835
FICA TAXES TOTAL	**$78,412**	**$81,860**	**$84,737**	**$85,685**	**$79,850**	**-$5,835**
Retirement Contributions						
22-10 - Genl Employees Retirement	$267,588	$300,772	$339,655	$339,655	$369,716	$30,061
RETIREMENT CONTRIBUTIONS TOTAL	**$267,588**	**$300,772**	**$339,655**	**$339,655**	**$369,716**	**$30,061**
Health Insurance						
23-20 - Gen Empl Veba Trust	$21,318	$23,217	$24,005	$27,903	$26,424	-$1,479
HEALTH INSURANCE TOTAL	**$21,318**	**$23,217**	**$24,005**	**$27,903**	**$26,424**	**-$1,479**
Allowances						
26-20 - Automobile	$24,388	$24,754	$23,824	$24,450	$24,450	$0
26-40 - Education	–	$4,101	$6,835	$0	$6,835	$6,835
26-60 - Allowance -Cell Phone	$1,926	$1,932	$1,926	$3,840	$3,840	$0
ALLOWANCES TOTAL	**$26,313**	**$30,787**	**$32,584**	**$28,290**	**$35,125**	**$6,835**

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
PERSONAL SERVICES TOTAL	**$1,407,097**	**$1,488,202**	**$1,571,589**	**$1,703,889**	**$1,657,198**	**-$46,691**
Operating Expenses						
Professional Services						
31-60 - Other Professional	$295,662	$213,027	$222,112	$297,000	$297,000	$0
PROFESSIONAL SERVICES TOTAL	**$295,662**	**$213,027**	**$222,112**	**$297,000**	**$297,000**	**$0**
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	$136,580	$143,409	$150,579	$150,579	$159,448	$8,869
39-20 - Central Svcs Chgs	$7,235	$7,220	$8,923	$8,923	$9,191	$268
39-30 - Central Stores Chgs	$1,417	$1,419	$1,471	$1,471	$1,515	$44
39-60 - Insur Svc Chgs -Health	$105,243	$134,248	$173,083	$173,083	$181,902	$8,819
39-65 - Insur Svc Chgs -Risk Mgmt	$357,290	$440,235	$449,277	$449,277	$491,865	$42,588
39-80 - Vehicle Service Chgs	$27,087	$31,291	$33,574	$33,574	$37,615	$4,041
39-90 - Information Tech Charges	$36,054	$45,991	$51,776	$51,776	$52,909	$1,133
INTERGOVERNMENT OPER SVCS TOTAL	**$670,906**	**$803,813**	**$868,683**	**$868,683**	**$934,445**	**$65,762**
Travel Education Member						
40-10 - Travel Education Member	$3,283	$3,107	$527	$9,000	$9,000	$0
TRAVEL EDUCATION MEMBER TOTAL	**$3,283**	**$3,107**	**$527**	**$9,000**	**$9,000**	**$0**
Communications & Freight						
41-10 - Other Communications	$2,258	$2,116	$2,263	$2,100	$2,100	$0
COMMUNICATIONS & FREIGHT TOTAL	**$2,258**	**$2,116**	**$2,263**	**$2,100**	**$2,100**	**$0**
Rentals & Leases						
44-10 - Rentals & Leases	$329	–	–	$400	$400	$0
RENTALS & LEASES TOTAL	**$329**	**–**	**–**	**$400**	**$400**	**$0**
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	$715	–	–	$0	$0	$0
46-30 - Machinery & Equipment	$9,486	$5,984	$2,702	$6,500	$6,500	$0
46-50 - Special Services	$2,232	$32,989	$1,380	$4,000	$4,000	$0
REPAIR & MAINTENANCE TOTAL	**$12,433**	**$38,973**	**$4,082**	**$10,500**	**$10,500**	**$0**
Promotional Activities	–	–	$500	$0	$0	$0
Office Supplies						
51-10 - Office Supplies	$2,768	$12,172	$5,378	$9,500	$9,500	$0
OFFICE SUPPLIES TOTAL	**$2,768**	**$12,172**	**$5,378**	**$9,500**	**$9,500**	**$0**
Operating Supplies						
52-15 - Small Tools Minor Equip	$245	$1,261	$0	$500	$500	$0
52-20 - Special Supplies	$1,362	$20,249	$3,785	$1,600	$1,750	$150
52-25 - Software Purchases	$73,375	$72,976	$152,250	$130,200	$101,200	-$29,000
52-50 - Clothing	$1,441	$1,271	$1,047	$1,764	$1,764	$0
OPERATING SUPPLIES TOTAL	**$76,422**	**$95,757**	**$157,082**	**$134,064**	**$105,214**	**-$28,850**
Public/Subscript/Membersh						
54-10 - Publications	$511	–	–	$300	$150	-$150
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	**$511**	**–**	**–**	**$300**	**$150**	**-$150**
OPERATING EXPENSES TOTAL	**$1,064,572**	**$1,168,965**	**$1,260,627**	**$1,331,547**	**$1,368,309**	**$36,762**
Capital						
Machinery & Equipment						
64-20 - Computer	$6,086	$0	$0	$0	$0	$0
MACHINERY & EQUIPMENT TOTAL	**$6,086**	**$0**	**$0**	**$0**	**$0**	**$0**
CAPITAL TOTAL	**$6,086**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Expenses						
Nonoperating Expenditures						

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
99-20 - Working Capital Reserve	–	–	–	$25,000	$25,000	$0
NONOPERATING EXPENDITURES TOTAL	**–**	**–**	**–**	**$25,000**	**$25,000**	**$0**
OTHER EXPENSES TOTAL	**–**	**–**	**–**	**$25,000**	**$25,000**	**$0**
EXPENDITURES TOTAL	**$2,477,755**	**$2,657,168**	**$2,832,216**	**$3,060,436**	**$3,050,507**	**-$9,929**

Fund 309 - CIP Project Administration by Division

309-3011 – CIP Project Administration By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Project Administration						
Personal Services						
309-3011-530-12-10 - Exempt	$479,675	$520,201	$559,007	$580,044	$594,392	$14,348
309-3011-530-12-24 - Non Exempt General Emp	$108,525	$115,492	$123,101	$122,652	$133,304	$10,652
309-3011-530-12-30 - Assignment Differential	$5,426	$5,775	$6,156	$20,000	$20,000	$0
309-3011-530-13-10 - Temporary & Part Time	$11,413	–	–	$45,800	$45,800	$0
309-3011-530-17-10 - Sick Lv Sellback	$1,100	$1,112	$3,945	$3,500	$3,500	$0
309-3011-530-17-20 - Vacation Lv Sellback	$3,184	$1,112	–	$5,000	$5,000	$0
309-3011-530-21-00 - Fica Taxes	$47,541	$50,699	$54,536	$53,757	$55,669	$1,912
309-3011-530-22-10 - Genl Employees Retirement	$194,110	$213,385	$236,407	$236,407	$255,006	$18,599
309-3011-530-23-20 - Gen Empl Veba Trust	$13,107	$14,303	$15,348	$17,469	$18,193	$724
309-3011-530-26-20 - Automobile	$16,849	$16,905	$16,849	$16,800	$16,800	$0
309-3011-530-26-40 - Education	–	$4,101	$6,835	–	$6,835	$6,835
309-3011-530-26-60 - Allowance -Cell Phone	$1,926	$1,932	$1,926	$3,840	$3,840	$0
PERSONAL SERVICES TOTAL	**$882,855**	**$945,015**	**$1,024,108**	**$1,105,269**	**$1,158,339**	**$53,070**
Operating Expenses						
309-3011-530-31-60 - Other Professional	$94,095	$71,423	$84,147	$107,000	$107,000	$0
309-3011-530-39-10 - Administrative Svc Chg	$136,580	$143,409	$150,579	$150,579	$159,448	$8,869
309-3011-530-39-20 - Central Svcs Chgs	$3,454	$3,447	$4,260	$4,260	$4,388	$128
309-3011-530-39-30 - Central Stores Chgs	$792	$793	$822	$822	$847	$25
309-3011-530-39-60 - Insur Svc Chgs -Health	$61,287	$78,178	$100,793	$100,793	$105,929	$5,136
309-3011-530-39-65 - Insur Svc Chgs -Risk Mgmt	$357,290	$440,235	$449,277	$449,277	$491,865	$42,588
309-3011-530-39-80 - Vehicle Service Chgs	$27,087	$31,291	$33,574	$33,574	$37,615	$4,041
309-3011-530-39-90 - Information Tech Charges	$36,054	$45,991	$51,776	$51,776	$52,909	$1,133
309-3011-530-40-10 - Travel Education Member	$3,283	$3,107	$378	$6,000	$6,000	$0
309-3011-530-41-10 - Other Communications	$851	$720	$618	$500	$500	$0
309-3011-530-46-30 - Machinery & Equipment	$534	$1,000	$963	$1,000	$1,000	$0
309-3011-530-46-50 - Special Services	$2,232	$32,989	$1,380	$4,000	$4,000	$0
309-3011-530-48-10 - Advertising	–	–	$500	–	–	$0
309-3011-530-51-10 - Office Supplies	$2,461	$11,574	$5,023	$8,500	$8,500	$0
309-3011-530-52-15 - Small Tools Minor Equip	$236	$1,218	–	$250	$250	$0
309-3011-530-52-20 - Special Supplies	$825	$19,979	$3,785	$1,000	$1,150	$150
309-3011-530-52-25 - Software Purchases	$72,562	$72,976	$152,250	$129,000	$100,000	-$29,000
309-3011-530-52-50 - Clothing	$971	$771	$1,047	$1,264	$1,264	$0
309-3011-530-54-10 - Publications	$435	–	–	$150	–	-$150
OPERATING EXPENSES TOTAL	**$801,028**	**$959,101**	**$1,041,172**	**$1,049,745**	**$1,082,665**	**$32,920**
Capital						
309-3011-530-64-20 - Computer	$6,086	–	–	–	–	$0
CAPITAL TOTAL	**$6,086**	**–**	**–**	**–**	**–**	**$0**
PROJECT ADMINISTRATION TOTAL	**$1,689,970**	**$1,904,116**	**$2,065,280**	**$2,155,014**	**$2,241,004**	**$85,990**

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
EXPENDITURES TOTAL	$1,689,970	$1,904,116	$2,065,280	$2,155,014	$2,241,004	$85,990

309-3012 - CIP GOB Project Administration By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Go Bond Proj Admin						
Personal Services						
309-3012-530-11-20 - Executive	$71,612	$144,855	$154,695	$152,851	$166,126	$13,275
309-3012-530-12-10 - Exempt	$247,778	$189,843	$167,440	$199,494	$79,979	-$119,515
309-3012-530-12-24 - Non Exempt General Emp	$61,177	$61,477	$64,975	$65,015	$69,982	$4,967
309-3012-530-12-30 - Assignment Differential	$18,255	$10,741	$11,290	$28,000	$28,000	$0
309-3012-530-14-10 - Overtime Regular	$337	$4	–	–	–	$0
309-3012-530-17-10 - Sick Lv Sellback	$3,004	$957	–	–	–	$0
309-3012-530-17-20 - Vacation Lv Sellback	$1,981	–	–	–	–	$0
309-3012-530-21-00 - Fica Taxes	$30,872	$31,161	$30,201	$31,928	$24,181	-$7,747
309-3012-530-22-10 - Genl Employees Retirement	$73,478	$87,387	$103,248	$103,248	$114,710	$11,462
309-3012-530-23-20 - Gen Empl Veba Trust	$8,211	$8,914	$8,657	$10,434	$8,231	-$2,203
309-3012-530-26-20 - Automobile	$7,539	$7,849	$6,975	$7,650	$7,650	$0
PERSONAL SERVICES TOTAL	**$524,242**	**$543,187**	**$547,481**	**$598,620**	**$498,859**	**-$99,761**
Operating Expenses						
309-3012-530-31-60 - Other Professional	$201,567	$141,604	$137,965	$190,000	$190,000	$0
309-3012-530-39-20 - Central Svcs Chgs	$3,781	$3,773	$4,663	$4,663	$4,803	$140
309-3012-530-39-30 - Central Stores Chgs	$625	$626	$649	$649	$668	$19
309-3012-530-39-60 - Insur Svc Chgs -Health	$43,956	$56,070	$72,290	$72,290	$75,973	$3,683
309-3012-530-40-10 - Travel Education Member	–	–	$149	$3,000	$3,000	$0
309-3012-530-41-10 - Other Communications	$1,407	$1,396	$1,645	$1,600	$1,600	$0
309-3012-530-44-10 - Rentals & Leases	$329	–	–	$400	$400	$0
309-3012-530-46-10 - Land, Bldgs, Improvements	$715	–	–	–	–	$0
309-3012-530-46-30 - Machinery & Equipment	$8,951	$4,984	$1,739	$5,500	$5,500	$0
309-3012-530-51-10 - Office Supplies	$307	$598	$355	$1,000	$1,000	$0
309-3012-530-52-15 - Small Tools Minor Equip	$9	$43	–	$250	$250	$0
309-3012-530-52-20 - Special Supplies	$537	$270	–	$600	$600	$0
309-3012-530-52-25 - Software Purchases	$813	–	–	$1,200	$1,200	$0
309-3012-530-52-50 - Clothing	$470	$500	–	$500	$500	$0
309-3012-530-54-10 - Publications	$76	–	–	$150	$150	$0
OPERATING EXPENSES TOTAL	**$263,543**	**$209,864**	**$219,456**	**$281,802**	**$285,644**	**$3,842**
Other Expenses						
309-3012-530-99-20 - Working Capital Reserve	–	–	–	$25,000	$25,000	$0
OTHER EXPENSES TOTAL	**–**	**–**	**–**	**$25,000**	**$25,000**	**$0**
GO BOND PROJ ADMIN TOTAL	**$787,785**	**$753,051**	**$766,936**	**$905,422**	**$809,503**	**-$95,919**
EXPENDITURES TOTAL	**$787,785**	**$753,051**	**$766,936**	**$905,422**	**$809,503**	**-$95,919**

316-621 - Special Revenue Funds (Continued)

316 - HUD Home Fund
327 - Building Inspections Capital Fund
621 - Cemetery Trust/Capital Fund

Fund 316 - HUD Home Fund Revenues and Expenditures

Fund 316 - HUD Home Fund Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Intergovernmental Revenue						
316-0000-331-331.50-20 - Cd Home Grnt Prog Income	$23,308	$12,372	$57,570	$0	$0	$0
316-0000-331-331.50-21 - FY 2018 Hud Home Alloc	$463,426	$237,773	$759,754	$0	$0	$0
316-0000-331-331.50-25 - Hud Home Alloc	–	–	–	$403,898	$418,398	$14,500
316-0000-331-331.50-26 - Fy 2023 Hud Home Alloc	$1,500,000	–	–	$0	$0	$0
316-0000-331-331.62-60 - Cd Home Prog Inc Perm Loa	–	$69,500	$80,037	$0	$0	$0
INTERGOVERNMENTAL REVENUE TOTAL	**$1,986,734**	**$319,645**	**$897,361**	**$403,898**	**$418,398**	**$14,500**
REVENUES TOTAL	**$1,986,734**	**$319,645**	**$897,361**	**$403,898**	**$418,398**	**$14,500**
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	$12,828	$20,695	$111,176	$0	$8,990	$8,990
EXEC SALARIES TOTAL	**$12,828**	**$20,695**	**$111,176**	**$0**	**$8,990**	**$8,990**
Regular Salaries & Wages						
12-10 - Exempt	–	$9,163	$4,868	$4,398	$0	-$4,398
12-24 - Non Exempt General Emp	$4,768	$11,986	$5,239	$10,280	$7,768	-$2,512
REGULAR SALARIES & WAGES TOTAL	**$4,768**	**$21,149**	**$10,108**	**$14,678**	**$7,768**	**-$6,910**
Other Salaries & Wages	$1,716	–	–	$0	$0	$0
Fica Taxes	$1,455	$3,163	$9,434	$402	$898	$496
Retirement Contributions						
22-10 - Genl Employees Retirement	$8,897	$9,747	$10,292	$10,292	$10,670	$378
RETIREMENT CONTRIBUTIONS TOTAL	**$8,897**	**$9,747**	**$10,292**	**$10,292**	**$10,670**	**$378**
Health Insurance						
23-20 - Gen Empl Veba Trust	$386	$942	$2,729	$330	$377	$47
HEALTH INSURANCE TOTAL	**$386**	**$942**	**$2,729**	**$330**	**$377**	**$47**
PERSONAL SERVICES TOTAL	**$30,050**	**$55,695**	**$143,738**	**$25,702**	**$28,703**	**$3,001**
Operating Expenses						
Professional Services						
31-60 - Other Professional	$9,500	$17,498	$33,100	$5,014	$3,750	-$1,264
PROFESSIONAL SERVICES TOTAL	**$9,500**	**$17,498**	**$33,100**	**$5,014**	**$3,750**	**-$1,264**
Accounting & Auditing						
32-10 - Accounting & Auditing	–	–	–	$166	$0	-$166

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
ACCOUNTING & AUDITING TOTAL	**–**	**–**	**–**	**$166**	**$0**	**-$166**
Travel Education Member						
40-10 - Travel Education Member	–	$2,449	$258	$1,427	$1,427	$0
TRAVEL EDUCATION MEMBER TOTAL	**–**	**$2,449**	**$258**	**$1,427**	**$1,427**	**$0**
Communications & Freight						
41-20 - Postage	$1,010	$649	$289	$958	$958	$0
COMMUNICATIONS & FREIGHT TOTAL	**$1,010**	**$649**	**$289**	**$958**	**$958**	**$0**
Repair & Maintenance						
46-50 - Special Services	$4,032	$385	$23	$0	$0	$0
REPAIR & MAINTENANCE TOTAL	**$4,032**	**$385**	**$23**	**$0**	**$0**	**$0**
Promotional Activities						
48-10 - Advertising	$1,435	$1,461	$934	$0	$0	$0
PROMOTIONAL ACTIVITIES TOTAL	**$1,435**	**$1,461**	**$934**	**$0**	**$0**	**$0**
Office Supplies						
51-10 - Office Supplies	–	–	–	$1,122	$2,379	$1,257
OFFICE SUPPLIES TOTAL	**–**	**–**	**–**	**$1,122**	**$2,379**	**$1,257**
Operating Supplies						
52-25 - Software Purchases	$2,143	$7,510	$4,000	$6,000	$4,622	-$1,378
OPERATING SUPPLIES TOTAL	**$2,143**	**$7,510**	**$4,000**	**$6,000**	**$4,622**	**-$1,378**
OPERATING EXPENSES TOTAL	**$18,120**	**$29,950**	**$38,604**	**$14,687**	**$13,136**	**-$1,551**
Grant in Aid						
Other Grants And Aids						
83-33 - Chdo Set-Aside	–	$76,226	–	$60,584	$62,759	$2,175
83-95 - First Time Home Buyer	$440,000	$274,000	$590,000	$302,925	$313,800	$10,875
OTHER GRANTS AND AIDS TOTAL	**$440,000**	**$350,226**	**$590,000**	**$363,509**	**$376,559**	**$13,050**
Other Grants and Aids	$1,500,000	–	–	$0	$0	$0
GRANT IN AID TOTAL	**$1,940,000**	**$350,226**	**$590,000**	**$363,509**	**$376,559**	**$13,050**
EXPENDITURES TOTAL	**$1,988,170**	**$435,871**	**$772,341**	**$403,898**	**$418,398**	**$14,500**

Fund 316 - HUD Home By Division

316-8147 - HUD Home Admin 2022 By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
CDBG HUD Home Admin 2022						
Personal Services						
316-8147-587-11-20 - Executive	$12,828	–	–	–	–	$0
316-8147-587-12-24 - Non Exempt General Emp	$4,768	–	–	–	–	$0
316-8147-587-13-10 - Temporary & Part Time	$1,716	–	–	–	–	$0
316-8147-587-21-00 - Fica Taxes	$1,455	–	–	–	–	$0
316-8147-587-23-20 - Gen Empl Veba Trust	$386	–	–	–	–	$0
PERSONAL SERVICES TOTAL	**$21,153**	**–**	**–**	**–**	**–**	**$0**
Operating Expenses						
316-8147-587-31-60 - Other Professional	$9,220	–	–	–	–	$0
316-8147-587-41-20 - Postage	$989	–	–	–	–	$0
316-8147-587-46-50 - Special Services	$4,032	–	–	–	–	$0
316-8147-587-48-10 - Advertising	$1,435	–	–	–	–	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
316-8147-587-52-25 - Software Purchases	$2,143	–	–	–	–	$0
OPERATING EXPENSES TOTAL	**$17,819**	**–**	**–**	**–**	**–**	**$0**
CDBG HUD HOME ADMIN 2022 TOTAL	**$38,972**	**–**	**–**	**–**	**–**	**$0**
EXPENDITURES TOTAL	**$38,972**	**–**	**–**	**–**	**–**	**$0**

316-8148 - HUD Home Program 2022 By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
CDBG HUD Home Progr 2022						
Grant in Aid						
316-8148-587-83-95 - First Time Home Buyer	$400,000	–	–	–	–	$0
GRANT IN AID TOTAL	**$400,000**	**–**	**–**	**–**	**–**	**$0**
CDBG HUD HOME PROGR 2022 TOTAL	**$400,000**	**–**	**–**	**–**	**–**	**$0**
EXPENDITURES TOTAL	**$400,000**	**–**	**–**	**–**	**–**	**$0**

316-8154 - HUD Home Admin By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
CDBG HUD Home Admin						
Personal Services						
316-8154-587-11-20 - Executive	–	$20,695	$1,891	–	$8,990	$8,990
316-8154-587-12-10 - Exempt	–	$9,163	$4,868	$4,398	–	-$4,398
316-8154-587-12-24 - Non Exempt General Emp	–	$11,986	$5,239	$10,280	$7,768	-$2,512
316-8154-587-21-00 - Fica Taxes	–	$3,163	$883	$402	$898	$496
316-8154-587-22-10 - Genl Employees Retirement	$8,897	$9,747	$10,292	$10,292	$10,670	$378
316-8154-587-23-20 - Gen Empl Veba Trust	–	$942	$270	$330	$377	$47
PERSONAL SERVICES TOTAL	**$8,897**	**$55,695**	**$23,443**	**$25,702**	**$28,703**	**$3,001**
Operating Expenses						
316-8154-587-31-60 - Other Professional	$280	$17,498	$33,100	$5,014	$3,750	-$1,264
316-8154-587-32-10 - Accounting & Auditing	–	–	–	$166	–	-$166
316-8154-587-40-10 - Travel Education Member	–	$2,449	$258	$1,427	$1,427	$0
316-8154-587-41-20 - Postage	$21	$649	$289	$958	$958	$0
316-8154-587-46-50 - Special Services	–	$385	$23	–	–	$0
316-8154-587-48-10 - Advertising	–	$1,461	$934	–	–	$0
316-8154-587-51-10 - Office Supplies	–	–	–	$1,122	$2,379	$1,257
316-8154-587-52-25 - Software Purchases	–	$7,510	$4,000	$6,000	$4,622	-$1,378
OPERATING EXPENSES TOTAL	**$301**	**$29,950**	**$38,604**	**$14,687**	**$13,136**	**-$1,551**
CDBG HUD HOME ADMIN TOTAL	**$9,198**	**$85,645**	**$62,047**	**$40,389**	**$41,839**	**$1,450**
EXPENDITURES TOTAL	**$9,198**	**$85,645**	**$62,047**	**$40,389**	**$41,839**	**$1,450**

316-8155 - HUD Home Program By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
CDBG HUD Home Progr						
Grant in Aid						
316-8155-587-83-33 - Chdo Set-Aside	–	$76,226	–	$60,584	$62,759	$2,175
316-8155-587-83-95 - First Time Home Buyer	$40,000	$274,000	$590,000	$302,925	$313,800	$10,875
GRANT IN AID TOTAL	**$40,000**	**$350,226**	**$590,000**	**$363,509**	**$376,559**	**$13,050**
CDBG HUD HOME PROGR TOTAL	**$40,000**	**$350,226**	**$590,000**	**$363,509**	**$376,559**	**$13,050**
EXPENDITURES TOTAL	**$40,000**	**$350,226**	**$590,000**	**$363,509**	**$376,559**	**$13,050**

316-8156 - HUD Home ARP By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Home Arp						
Personal Services						
316-8156-587-11-20 - Executive	–	–	$109,285	–	–	$0
316-8156-587-21-00 - Fica Taxes	–	–	$8,551	–	–	$0
316-8156-587-23-20 - Gen Empl Veba Trust	–	–	$2,459	–	–	$0
PERSONAL SERVICES TOTAL	**–**	**–**	**$120,295**	**–**	**–**	**$0**
Grant in Aid						
316-8156-587-84-93 - Afh Multi-family	$1,500,000	–	–	–	–	$0
GRANT IN AID TOTAL	**$1,500,000**	**–**	**–**	**–**	**–**	**$0**
HOME ARP TOTAL	**$1,500,000**	**–**	**$120,295**	**–**	**–**	**$0**
EXPENDITURES TOTAL	**$1,500,000**	**–**	**$120,295**	**–**	**–**	**$0**

Fund 327 – Building Inspection/Capital Projects Revenues and Expenditures

Fund 327 – Building Inspection/Capital by Project Detail

	ACTUALS		ADOPTED			
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Miscellaneous Revenues						
327-0000-361-361.10-00 - Interest Earnings	$51,552	$416,134	$0	–	–	$0
MISCELLANEOUS REVENUES TOTAL	**$51,552**	**$416,134**	**$0**	**–**	**–**	**$0**
Other Sources						
327-0000-381-381.12-15 - Transfer From Fund 110	$9,600,000	$5,400,000	$6,007,425	$6,007,425	–	-$6,007,425
OTHER SOURCES TOTAL	**$9,600,000**	**$5,400,000**	**$6,007,425**	**$6,007,425**	**–**	**-$6,007,425**
REVENUES TOTAL	**$9,651,552**	**$5,816,134**	**$6,007,425**	**$6,007,425**	**–**	**-$6,007,425**
Expenses						
24001 Municipal Complex/						
327-7732-530-65-03 - Outside Consulting/Design	–	–	$3,284,921	–	–	$0
327-7732-530-65-12 - Construction	–	–	–	$6,007,425	–	-$6,007,425
24001 MUNICIPAL COMPLEX/ TOTAL	**–**	**–**	**$3,284,921**	**$6,007,425**	**–**	**-$6,007,425**
EXPENSES TOTAL	**–**	**–**	**$3,284,921**	**$6,007,425**	**–**	**-$6,007,425**

Fund 621 - Cemetery Trust/Capital Projects Revenues and Expenditures

Fund 621 - Cemetery Trust/Capital by Project Detail

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Charges For Services						
621-0000-343-343.81-00 - Cemetery Service Charges	$5,800	$6,175	$5,863	–	–	$0
CHARGES FOR SERVICES TOTAL	**$5,800**	**$6,175**	**$5,863**	**–**	**–**	**$0**
Miscellaneous Revenues						
621-0000-361-361.10-00 - Interest Earnings	–	–	$33,968	–	–	$0
621-0000-361-361.35-00 - Int Realized Gain(Loss)	–	–	$767	–	–	$0
621-0000-364-364.10-00 - Cemetery Lot Sales	–	–	$6,940	–	–	$0
MISCELLANEOUS REVENUES TOTAL	**–**	**–**	**$41,674**	**–**	**–**	**$0**
Other Financing Sources						
621-0000-392-392.10-00 - Budgetary Fund Balance	–	–	–	$25,000	$25,000	$0
OTHER FINANCING SOURCES TOTAL	**–**	**–**	**–**	**$25,000**	**$25,000**	**$0**
REVENUES TOTAL	**$5,800**	**$6,175**	**$47,537**	**$25,000**	**$25,000**	**$0**
Expenses						
Cemetery Trust Admin						
621-3090-530-46-10 - Land, Bldgs, Improvements	$25,000	$19,875	–	–	–	$0
621-3090-530-99-20 - Working Capital Reserve	$0	$0	–	$25,000	$25,000	$0
CEMETERY TRUST ADMIN TOTAL	**$25,000**	**$19,875**	**–**	**$25,000**	**$25,000**	**$0**
18329 Cemetery Block Wall						
621-7607-530-65-12 - Construction	$11,050	–	–	–	–	$0
18329 CEMETERY BLOCK WALL TOTAL	**$11,050**	**–**	**–**	**–**	**–**	**$0**
23001 Columbar/muni Cmtry						
621-7717-530-65-12 - Construction	$25,950	–	–	–	–	$0
23001 COLUMBAR/MUNI CMTRY TOTAL	**$25,950**	**–**	**–**	**–**	**–**	**$0**
23002 Repv Rds/mun Cemtry						
621-7718-530-65-12 - Construction	$40,000	–	–	–	–	$0
23002 REPV RDS/MUN CEMTRY TOTAL	**$40,000**	**–**	**–**	**–**	**–**	**$0**
EXPENSES TOTAL	**$102,000**	**$19,875**	**–**	**$25,000**	**$25,000**	**$0**

Fund 621 - Cemetery Trust/Capital by Division

621-3090 - Cemetery Trust Administration By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Cemetery Trust Admin						
Operating Expenses						
621-3090-530-46-10 - Land, Bldgs, Improvements	$25,000	$19,875	–	–	–	$0
OPERATING EXPENSES TOTAL	**$25,000**	**$19,875**	**–**	**–**	**–**	**$0**
Other Expenses						
621-3090-530-99-20 - Working Capital Reserve	$0	$0	–	$25,000	$25,000	$0
OTHER EXPENSES TOTAL	**$0**	**$0**	**–**	**$25,000**	**$25,000**	**$0**
CEMETERY TRUST ADMIN TOTAL	**$25,000**	**$19,875**	**–**	**$25,000**	**$25,000**	**$0**
EXPENDITURES TOTAL	**$25,000**	**$19,875**	**–**	**$25,000**	**$25,000**	**$0**

412 - Utility Fund

Water Department

Fund 412 - Utility Fund Revenues and Expenditures

Fund 412 – Utility Fund Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Intergovernmental Revenue						
412-0000-338-338.31-01 - Various Local Agencies	–	$44,816	–	$0	$0	$0
INTERGOVERNMENTAL REVENUE TOTAL	**–**	**$44,816**	**–**	**$0**	**$0**	**$0**
Charges For Services						
412-0000-343-343.30-00 - Water Sales	$27,917,026	$28,907,129	$32,874,273	$29,550,000	$34,142,000	$4,592,000
412-0000-343-343.31-00 - Reclaimed Water Sales	$2,019,259	$2,697,125	$2,371,662	$2,240,000	$2,447,000	$207,000
412-0000-343-343.33-00 - Water Backflow Inspection	$35,325	$31,148	$34,396	$20,000	$20,000	$0
412-0000-343-343.50-00 - Wastewater Charges	$25,294,296	$25,389,742	$27,205,420	$26,150,000	$28,700,000	$2,550,000
412-0000-343-343.51-00 - Wastewater Chgs Contract	$919,438	$1,019,643	$1,022,982	$1,000,000	$1,000,000	$0
412-0000-343-343.53-00 - Wastewater Ma City Facil	$13,692	$13,692	$13,312	$0	$0	$0
CHARGES FOR SERVICES TOTAL	**$56,199,035**	**$58,058,480**	**$63,522,043**	**$58,960,000**	**$66,309,000**	**$7,349,000**
Miscellaneous Revenues						
412-0000-361-361.10-00 - Interest Earnings	$507,995	$414,151	$1,408,407	$350,000	$353,000	$3,000
412-0000-361-361.10-11 - Bonds Issued	–	–	$1,682,891	$0	$0	$0
412-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	-$193,412	$773,867	-$749,278	$0	$0	$0
412-0000-361-361.35-00 - Int Realized Gain(Loss)	-$80,250	-$48,742	-$5,199	$0	$0	$0
412-0000-363-363.19-00 - Int On Delinq Spec Assess	$406	$298	–	$0	$0	$0
412-0000-363-363.23-00 - Utility Capital Recov Fee	$565,869	$1,235,098	$452,902	$700,000	$700,000	$0
412-0000-364-364.30-00 - Sale Of Fixed Assets	$27,706	–	$101,061	$0	$0	$0
412-0000-365-365.10-00 - Sale Of Surplus Materials	$405	–	–	$0	$0	$0
412-0000-369-369.64-00 - Insurance Subrogation	–	–	$503,161	$0	$0	$0
412-0000-369-369.68-00 - Settlements	–	–	$10,892,026	$0	$0	$0
412-0000-369-369.84-00 - Water/Wastewater Install	$2,456	–	–	$0	$0	$0
412-0000-369-369.92-00 - Other Revenues	$163,248	$254,464	$222,857	$100,000	$100,000	$0
MISCELLANEOUS REVENUES TOTAL	**$994,423**	**$2,629,136**	**$14,508,828**	**$1,150,000**	**$1,153,000**	**$3,000**
Other Sources						
412-0000-384-384.10-00 - Govt Funds Debt Proceeds	–	$0	$86,095,316	$422,000	$0	-$422,000
412-0000-389-389.43-00 - Reclaimed Wtr Svc Tap Fee	$582	$3,003	$225	$2,175	$2,175	$0
412-0000-389-389.44-00 - Utility Conn Contribution	$223,110	$393,048	$555,981	$250,000	$250,000	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
412-0000-389-389.45-00 - Contributed Capital	–	$1,399,180	–	$0	$0	$0
OTHER SOURCES TOTAL	**$223,692**	**$1,795,231**	**$86,651,522**	**$674,175**	**$252,175**	**-$422,000**
Other Financing Sources						
412-0000-392-392.20-00 - Budgetary Retained Earn	–	–	–	$3,887,387	$608,648	-$3,278,739
OTHER FINANCING SOURCES TOTAL	**–**	**–**	**–**	**$3,887,387**	**$608,648**	**-$3,278,739**
REVENUES TOTAL	**$57,417,150**	**$62,527,663**	**$164,682,393**	**$64,671,562**	**$68,322,823**	**$3,651,261**
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	$177,757	$183,637	$148,772	$190,653	$205,219	$14,566
EXEC SALARIES TOTAL	**$177,757**	**$183,637**	**$148,772**	**$190,653**	**$205,219**	**$14,566**
Regular Salaries & Wages						
12-10 - Exempt	$1,303,611	$1,655,465	$1,991,956	$1,871,419	$2,134,678	$263,259
12-24 - Non Exempt General Emp	$5,822,106	$5,951,008	$6,360,425	$7,202,279	$7,306,910	$104,631
12-26 - Non Exempt Non Bargaining	$59,320	$63,484	$67,756	$67,242	$73,082	$5,840
12-30 - Assignment Differential	$53,465	$35,732	$35,959	$135,834	$102,834	-$33,000
12-60 - Accrued Vacation/Sick Lve	-$34,276	$70,936	-$2,777	$0	$0	$0
REGULAR SALARIES & WAGES TOTAL	**$7,204,226**	**$7,776,625**	**$8,453,318**	**$9,276,774**	**$9,617,504**	**$340,730**
Other Salaries & Wages						
13-10 - Temporary & Part Time	$207,829	$192,831	$119,861	$190,995	$190,995	$0
13-20 - Drop Plan Vac/Sick Payout	$88,274	$80,511	$63,847	$53,540	$53,540	$0
OTHER SALARIES & WAGES TOTAL	**$296,103**	**$273,342**	**$183,708**	**$244,535**	**$244,535**	**$0**
Overtime						
14-10 - Overtime Regular	$305,096	$282,598	$337,512	$299,410	$299,410	$0
14-30 - Overtime Holiday	$70,096	$66,462	$69,509	$70,000	$70,000	$0
14-40 - Overtime Call-In	$489,426	$694,610	$493,500	$248,135	$248,135	$0
OVERTIME TOTAL	**$864,618**	**$1,043,671**	**$900,521**	**$617,545**	**$617,545**	**$0**
Special Pay						
15-10 - Stand By	$39,085	$37,906	$41,101	$33,700	$33,700	$0
15-40 - Paid Vacation Term Empl	$31,939	$10,996	$80,429	$0	$0	$0
15-50 - Paid Sick Leave Term Empl	$26,121	$41,459	$157,755	$0	$0	$0
15-70 - Incentive Pay	$40,357	$40,208	$38,001	$81,850	$81,850	$0
15-71 - Essential First Responders	–	–	$24,326	$0	$24,395	$24,395
17-10 - Sick Lv Sellback	$10,521	$14,380	$8,583	$32,000	$26,950	-$5,050
17-20 - Vacation Lv Sellback	$26,886	$12,355	$6,228	$51,500	$51,500	$0
SPECIAL PAY TOTAL	**$174,908**	**$157,304**	**$356,423**	**$199,050**	**$218,395**	**$19,345**
Fica Taxes						
21-00 - Fica Taxes	$657,965	$701,476	$750,677	$744,142	$742,814	-$1,328
FICA TAXES TOTAL	**$657,965**	**$701,476**	**$750,677**	**$744,142**	**$742,814**	**-$1,328**
Retirement Contributions						
22-10 - Genl Employees Retirement	$3,662,556	$3,853,989	$4,134,708	$4,134,708	$4,378,362	$243,654
RETIREMENT CONTRIBUTIONS TOTAL	**$3,662,556**	**$3,853,989**	**$4,134,708**	**$4,134,708**	**$4,378,362**	**$243,654**
Health Insurance						
23-20 - Gen Empl Veba Trust	$164,598	$176,769	$192,837	$234,696	$242,674	$7,978
HEALTH INSURANCE TOTAL	**$164,598**	**$176,769**	**$192,837**	**$234,696**	**$242,674**	**$7,978**
Allowances						
26-20 - Automobile	$31,439	$41,390	$45,996	$46,238	$46,238	$0
26-40 - Education	$4,116	$6,202	$15,736	$31,516	$61,588	$30,072

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
26-60 - Allowance -Cell Phone	$1,926	$1,932	$1,964	$2,020	$2,020	$0
ALLOWANCES TOTAL	**$37,481**	**$49,524**	**$63,696**	**$79,774**	**$109,846**	**$30,072**
Payroll Gasb 68 Adjustmnt						
28-10 - Pension Contribution	-$3,531,288	-$191,433	–	$0	$0	$0
28-20 - Pension Expense	$8,215,455	$278,736	–	$0	$0	$0
PAYROLL GASB 68 ADJUSTMNT TOTAL	**$4,684,167**	**$87,303**	**–**	**$0**	**$0**	**$0**
PERSONAL SERVICES TOTAL	**$17,924,379**	**$14,303,640**	**$15,184,661**	**$15,721,877**	**$16,376,894**	**$655,017**
Operating Expenses						
Professional Services						
31-10 - Engineering	$104,097	$2,725	$47,076	$124,000	$69,000	-$55,000
31-30 - Special Legal	$22,913	$28,000	$47,025	$38,000	$38,000	$0
31-40 - Management Consulting	$19,000	$0	–	$32,200	$32,200	$0
31-60 - Other Professional	$1,044,528	$582,186	$519,472	$386,568	$629,568	$243,000
PROFESSIONAL SERVICES TOTAL	**$1,190,538**	**$612,911**	**$613,574**	**$580,768**	**$768,768**	**$188,000**
Accounting & Auditing						
32-10 - Accounting & Auditing	$20,503	$22,028	$22,294	$32,282	$26,982	-$5,300
ACCOUNTING & AUDITING TOTAL	**$20,503**	**$22,028**	**$22,294**	**$32,282**	**$26,982**	**-$5,300**
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	$6,645,163	$6,977,421	$7,326,292	$7,326,292	$7,757,810	$431,518
39-20 - Central Svcs Chgs	$460,243	$459,305	$567,605	$567,605	$584,634	$17,029
39-30 - Central Stores Chgs	$371,510	$372,030	$385,805	$385,805	$397,379	$11,574
39-60 - Insur Svc Chgs -Health	$1,133,848	$1,446,344	$1,864,732	$1,864,732	$1,959,745	$95,013
39-65 - Insur Svc Chgs -Risk Mgmt	$822,936	$1,013,982	$1,092,670	$1,092,670	$1,132,899	$40,229
39-70 - Landscape Service Chgs	$550,322	$598,853	$647,748	$647,748	$647,748	$0
39-80 - Vehicle Service Chgs	$931,343	$1,075,892	$1,154,401	$1,154,401	$1,293,336	$138,935
39-90 - Information Tech Charges	$612,344	$741,196	$834,424	$834,424	$852,678	$18,254
INTERGOVERNMENT OPER SVCS TOTAL	**$11,527,709**	**$12,685,023**	**$13,873,677**	**$13,873,677**	**$14,626,229**	**$752,552**
Travel Education Member						
40-10 - Travel Education Member	$118,792	$131,628	$125,076	$157,026	$163,526	$6,500
TRAVEL EDUCATION MEMBER TOTAL	**$118,792**	**$131,628**	**$125,076**	**$157,026**	**$163,526**	**$6,500**
Communications & Freight						
41-20 - Postage	$102,909	$106,452	$108,221	$126,500	$126,000	-$500
COMMUNICATIONS & FREIGHT TOTAL	**$102,909**	**$106,452**	**$108,221**	**$126,500**	**$126,000**	**-$500**
Utility Services						
13-10 - Temporary & Part Time	$2,709,879	$2,787,227	$3,195,814	$3,300,651	$3,399,392	$98,741
13-20 - Drop Plan Vac/Sick Payout	$587,874	$741,306	$712,286	$291,326	$342,941	$51,615
UTILITY SERVICES TOTAL	**$14,463,258**	**$14,384,695**	**$15,254,777**	**$15,217,083**	**$16,298,493**	**$1,081,410**
Rentals & Leases						
44-10 - Rentals & Leases	$0	$4,261	$0	$10,000	$10,000	$0
44-20 - Faa Land Rent	$265,975	$265,975	$308,337	$265,975	$317,588	$51,613
44-30 - Land Rent	$624,505	$751,428	$761,787	$761,787	$770,856	$9,069
RENTALS & LEASES TOTAL	**$890,480**	**$1,021,664**	**$1,070,124**	**$1,037,762**	**$1,098,444**	**$60,682**
Insurance						
45-95 - Insurance Opeb	$108,754	$37,129	–	$0	$0	$0
INSURANCE TOTAL	**$108,754**	**$37,129**	**–**	**$0**	**$0**	**$0**
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	$605,441	$686,889	$759,038	$826,997	$808,497	-$18,500
46-11 - Water Conservation	–	–	$17,589	$0	$0	$0
46-30 - Machinery & Equipment	$608,593	$671,516	$553,892	$571,043	$601,043	$30,000

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
46-40 - Maintenance Contracts	$178,797	$290,745	$550,181	$711,443	$641,443	-$70,000
46-50 - Special Services	$685,223	$745,496	$594,830	$726,465	$729,965	$3,500
46-65 - Service Installations	–	$167,789	$374,404	$270,000	$270,000	$0
46-80 - Reuse Water Meters	$4,160	–	–	$0	$0	$0
REPAIR & MAINTENANCE TOTAL	**$2,082,214**	**$2,562,435**	**$2,849,935**	**$3,105,948**	**$3,050,948**	**-$55,000**
Promotional Activities						
48-10 - Advertising	$200	$507	–	$1,085	$6,485	$5,400
48-50 - Marketing Special Events	–	–	$3,803	$0	$2,000	$2,000
PROMOTIONAL ACTIVITIES TOTAL	**$200**	**$507**	**$3,803**	**$1,085**	**$8,485**	**$7,400**
Other Current Charges						
49-20 - Bad Debts	-$131,186	$44,417	–	$0	$0	$0
49-50 - Credit Card Bank Fees	$257,993	$284,944	$322,926	$249,000	$271,394	$22,394
OTHER CURRENT CHARGES TOTAL	**$126,807**	**$329,361**	**$322,926**	**$249,000**	**$271,394**	**$22,394**
Office Supplies						
51-10 - Office Supplies	$28,379	$22,542	$33,837	$30,075	$29,135	-$940
OFFICE SUPPLIES TOTAL	**$28,379**	**$22,542**	**$33,837**	**$30,075**	**$29,135**	**-$940**
Operating Supplies						
52-05 - Chemicals/Horticultural	$1,947,857	$2,227,216	$2,637,574	$2,100,341	$2,561,941	$461,600
52-10 - Fuel	$44,078	$24,363	$19,326	$35,000	$35,000	$0
52-15 - Small Tools Minor Equip	$77,707	$65,643	$392,863	$57,930	$49,140	-$8,790
52-16 - Service Installations	$229,764	–	–	$0	$0	$0
52-20 - Special Supplies	$14,992	$174,225	$89,604	$122,585	$138,085	$15,500
52-25 - Software Purchases	$94,840	$109,616	$113,266	$163,806	$156,806	-$7,000
52-50 - Clothing	$48,677	$50,424	$62,938	$64,720	$75,720	$11,000
52-55 - Cleaning	$7,038	$4,926	$5,557	$11,601	$11,601	$0
OPERATING SUPPLIES TOTAL	**$2,464,954**	**$2,656,413**	**$3,321,127**	**$2,555,983**	**$3,028,293**	**$472,310**
Public/Subscript/Membersh						
54-10 - Publications	$536	$778	$174	$2,460	$1,000	-$1,460
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	**$536**	**$778**	**$174**	**$2,460**	**$1,000**	**-$1,460**
Depreciation						
59-10 - Depreciation	$8,554,315	$8,294,928	$8,358,546	$0	$0	$0
59-20 - Amortization Expense	–	$15,333	$184,000	$0	$0	$0
59-21 - Bond Premium/discount	–	–	-$185,812	$0	$0	$0
DEPRECIATION TOTAL	**$8,554,315**	**$8,310,261**	**$8,356,734**	**$0**	**$0**	**$0**
OPERATING EXPENSES TOTAL	**$41,680,348**	**$42,883,826**	**$45,956,280**	**$36,969,649**	**$39,497,697**	**$2,528,048**
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	$514,798	$1,260,243	$1,573,642	$1,848,655	$410,296	-$1,438,359
64-10 - Heavy Machinery & Equip	$247,661	$697,691	$380,329	$401,358	$259,000	-$142,358
64-20 - Computer	$0	$0	$29,461	$58,391	$0	-$58,391
64-40 - Light	$168,482	$215,384	$264,583	$455,876	$942,894	$487,018
64-65 - Service Installations	$0	$0	$6,308	$0	$0	$0
MACHINERY & EQUIPMENT TOTAL	**$930,941**	**$2,173,317**	**$2,254,324**	**$2,764,280**	**$1,612,190**	**-$1,152,090**
Capital Projects	–	-$2,173,317	-$2,084,830	$0	$0	$0
CAPITAL TOTAL	**$930,941**	**$0**	**$169,494**	**$2,764,280**	**$1,612,190**	**-$1,152,090**
Debt Service						
Debt Principal						
71-10 - Debt Principal	$0	$62,668	$415,873	$1,435,872	$1,469,341	$33,469
71-20 - Revenue Bond	–	$440,000	$1,470,000	$4,483,250	$465,000	-$4,018,250

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
71-99 - Rcls To Balance Sheet	–	-$502,668	-$1,885,873	$0	$0	$0
DEBT PRINCIPAL TOTAL	**$0**	**$0**	**$0**	**$5,919,122**	**$1,934,341**	**-$3,984,781**
Interest Expense						
72-10 - Interest Expense	$270,119	$373,833	$3,646,653	$384,661	$4,265,604	$3,880,943
72-20 - Int Exp Ub Deposits	$16,325	$11,017	$8,612	$0	$0	$0
INTEREST EXPENSE TOTAL	**$286,444**	**$384,850**	**$3,655,265**	**$384,661**	**$4,265,604**	**$3,880,943**
Other Debt Service Costs	$19	$190,395	$604,459	$0	$0	$0
DEBT SERVICE TOTAL	**$286,463**	**$575,245**	**$4,259,723**	**$6,303,783**	**$6,199,945**	**-$103,838**
Other Expenses						
Interfund Transfers						
91-11 - Interfund Trans To 420	$6,200,000	$7,982,108	$89,201,329	$2,744,834	$4,395,958	$1,651,124
INTERFUND TRANSFERS TOTAL	**$6,200,000**	**$7,982,108**	**$89,201,329**	**$2,744,834**	**$4,395,958**	**$1,651,124**
Loss On Fixed Asset Disp						
95-10 - Loss On Fixed Asset Disp	$28,598	$247,021	–	$0	$0	$0
LOSS ON FIXED ASSET DISP TOTAL	**$28,598**	**$247,021**	**–**	**$0**	**$0**	**$0**
Nonoperating Expenditures						
99-10 - Contingency	–	–	–	$167,139	$240,139	$73,000
NONOPERATING EXPENDITURES TOTAL	**–**	**–**	**–**	**$167,139**	**$240,139**	**$73,000**
OTHER EXPENSES TOTAL	**$6,228,598**	**$8,229,129**	**$89,201,329**	**$2,911,973**	**$4,636,097**	**$1,724,124**
EXPENDITURES TOTAL	**$67,050,729**	**$65,991,840**	**$154,771,486**	**$64,671,562**	**$68,322,823**	**$3,651,261**

Fund 412 - Utility Fund By Department

412 - Utility Water Department Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	$88,878	$91,819	$74,387	$95,327	$102,610	$7,283
EXEC SALARIES TOTAL	**$88,878**	**$91,819**	**$74,387**	**$95,327**	**$102,610**	**$7,283**
Regular Salaries & Wages						
12-10 - Exempt	$969,199	$1,320,725	$1,645,033	$1,507,093	$1,773,288	$266,195
12-24 - Non Exempt General Emp	$3,980,640	$4,111,702	$4,337,778	$5,035,580	$5,034,127	-$1,453
12-26 - Non Exempt Non Bargaining	$29,661	$31,742	$33,879	$33,621	$36,541	$2,920
12-30 - Assignment Differential	$44,849	$28,310	$31,257	$102,752	$69,752	-$33,000
12-60 - Accrued Vacation/Sick Lve	-$26,292	$34,879	-$2,777	$0	$0	$0
REGULAR SALARIES & WAGES TOTAL	**$4,998,057**	**$5,527,358**	**$6,045,170**	**$6,679,046**	**$6,913,708**	**$234,662**
Other Salaries & Wages						
13-10 - Temporary & Part Time	$207,829	$192,831	$119,861	$190,995	$190,995	$0
13-20 - Drop Plan Vac/Sick Payout	$74,416	$56,770	$57,107	$34,340	$34,340	$0
OTHER SALARIES & WAGES TOTAL	**$282,246**	**$249,601**	**$176,969**	**$225,335**	**$225,335**	**$0**
Overtime						
14-10 - Overtime Regular	$269,075	$260,709	$298,173	$238,060	$238,060	$0
14-30 - Overtime Holiday	$70,096	$66,462	$69,509	$70,000	$70,000	$0
14-40 - Overtime Call-In	$214,435	$408,135	$234,799	$137,735	$137,735	$0
OVERTIME TOTAL	**$553,606**	**$735,307**	**$602,480**	**$445,795**	**$445,795**	**$0**
Special Pay						
15-10 - Stand By	$20,449	$18,474	$19,350	$19,900	$19,900	$0
15-40 - Paid Vacation Term Empl	$24,758	$9,319	$63,109	$0	$0	$0
15-50 - Paid Sick Leave Term Empl	$22,245	$40,644	$110,856	$0	$0	$0
15-70 - Incentive Pay	$18,676	$19,614	$12,533	$54,600	$54,600	$0
15-71 - Essential First Responders	–	–	$16,432	$0	$16,495	$16,495
17-10 - Sick Lv Sellback	$7,724	$6,943	$2,874	$25,000	$19,950	-$5,050
17-20 - Vacation Lv Sellback	$16,417	$5,286	$1,123	$34,000	$34,000	$0
SPECIAL PAY TOTAL	**$110,268**	**$100,279**	**$226,277**	**$133,500**	**$144,945**	**$11,445**
Fica Taxes						
21-00 - Fica Taxes	$456,073	$492,276	$532,205	$540,776	$531,134	-$9,642
FICA TAXES TOTAL	**$456,073**	**$492,276**	**$532,205**	**$540,776**	**$531,134**	**-$9,642**
Retirement Contributions						
22-10 - Genl Employees Retirement	$2,480,261	$2,617,481	$2,820,153	$2,820,153	$2,994,499	$174,346
RETIREMENT CONTRIBUTIONS TOTAL	**$2,480,261**	**$2,617,481**	**$2,820,153**	**$2,820,153**	**$2,994,499**	**$174,346**
Health Insurance						
23-20 - Gen Empl Veba Trust	$113,113	$125,084	$137,057	$168,510	$173,498	$4,988
HEALTH INSURANCE TOTAL	**$113,113**	**$125,084**	**$137,057**	**$168,510**	**$173,498**	**$4,988**
Allowances						
26-20 - Automobile	$25,121	$35,345	$40,449	$35,600	$35,600	$0
26-40 - Education	$983	$3,615	$11,566	$20,516	$50,588	$30,072
26-60 - Allowance -Cell Phone	$1,685	$1,749	$1,945	$1,780	$1,780	$0
ALLOWANCES TOTAL	**$27,789**	**$40,709**	**$53,960**	**$57,896**	**$87,968**	**$30,072**
Payroll Gasb 68 Adjustmnt						

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
28-10 - Pension Contribution	-$2,348,993	-$137,220	–	$0	$0	$0
28-20 - Pension Expense	$5,750,128	$234,618	–	$0	$0	$0
PAYROLL GASB 68 ADJUSTMNT TOTAL	**$3,401,135**	**$97,398**	**–**	**$0**	**$0**	**$0**
PERSONAL SERVICES TOTAL	**$12,511,426**	**$10,077,312**	**$10,668,657**	**$11,166,338**	**$11,619,492**	**$453,154**
Operating Expenses						
Professional Services						
31-10 - Engineering	$104,097	$2,725	$47,076	$74,000	$69,000	-$5,000
31-30 - Special Legal	$22,913	$28,000	$47,025	$38,000	$38,000	$0
31-40 - Management Consulting	$19,000	$0	–	$32,200	$32,200	$0
31-60 - Other Professional	$369,538	$516,993	$427,283	$312,208	$515,208	$203,000
PROFESSIONAL SERVICES TOTAL	**$515,547**	**$547,718**	**$521,384**	**$456,408**	**$654,408**	**$198,000**
Accounting & Auditing						
32-10 - Accounting & Auditing	$11,384	$11,626	$11,767	$14,241	$14,241	$0
ACCOUNTING & AUDITING TOTAL	**$11,384**	**$11,626**	**$11,767**	**$14,241**	**$14,241**	**$0**
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	$4,365,714	$4,584,000	$4,813,200	$4,813,200	$5,096,697	$283,497
39-20 - Central Svcs Chgs	$331,529	$330,854	$408,866	$408,866	$421,133	$12,267
39-30 - Central Stores Chgs	$247,526	$247,874	$257,052	$257,052	$264,764	$7,712
39-60 - Insur Svc Chgs -Health	$762,387	$972,507	$1,253,825	$1,253,825	$1,317,710	$63,885
39-65 - Insur Svc Chgs -Risk Mgmt	$485,040	$597,643	$644,021	$644,021	$667,732	$23,711
39-70 - Landscape Service Chgs	$309,556	$336,855	$364,358	$364,358	$364,358	$0
39-80 - Vehicle Service Chgs	$624,164	$721,037	$773,652	$773,652	$866,763	$93,111
39-90 - Information Tech Charges	$560,743	$672,529	$757,120	$757,120	$773,683	$16,563
INTERGOVERNMENT OPER SVCS TOTAL	**$7,686,659**	**$8,463,299**	**$9,272,094**	**$9,272,094**	**$9,772,840**	**$500,746**
Travel Education Member						
40-10 - Travel Education Member	$109,404	$117,133	$116,672	$146,426	$152,426	$6,000
TRAVEL EDUCATION MEMBER TOTAL	**$109,404**	**$117,133**	**$116,672**	**$146,426**	**$152,426**	**$6,000**
Communications & Freight						
41-20 - Postage	$102,013	$106,059	$107,939	$125,000	$125,000	$0
COMMUNICATIONS & FREIGHT TOTAL	**$102,013**	**$106,059**	**$107,939**	**$125,000**	**$125,000**	**$0**
Utility Services						
43-10 - Communication Svc/Phone	$22,115	$22,480	$23,711	$35,970	$35,970	$0
43-30 - Electric	$1,522,263	$1,423,539	$1,452,139	$1,523,000	$1,573,000	$50,000
43-40 - Water And Wastewater	$24,840	$14,038	$19,467	$25,000	$25,000	$0
43-50 - Disposal Charges	$43,679	$43,730	$37,215	$41,100	$47,100	$6,000
UTILITY SERVICES TOTAL	**$1,612,897**	**$1,503,788**	**$1,532,533**	**$1,625,070**	**$1,681,070**	**$56,000**
Rentals & Leases						
44-10 - Rentals & Leases	$0	$4,261	$0	$10,000	$10,000	$0
44-20 - Faa Land Rent	$265,975	$265,975	$308,337	$265,975	$317,588	$51,613
44-30 - Land Rent	$624,505	$751,428	$761,787	$761,787	$770,856	$9,069
RENTALS & LEASES TOTAL	**$890,480**	**$1,021,664**	**$1,070,124**	**$1,037,762**	**$1,098,444**	**$60,682**
Insurance						
45-95 - Insurance Opeb	$108,754	$37,129	–	$0	$0	$0
INSURANCE TOTAL	**$108,754**	**$37,129**	**–**	**$0**	**$0**	**$0**
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	$401,647	$440,244	$435,180	$479,247	$474,747	-$4,500
46-11 - Water Conservation	–	–	$17,589	$0	$0	$0
46-30 - Machinery & Equipment	$365,585	$453,066	$397,711	$392,043	$412,043	$20,000
46-40 - Maintenance Contracts	$167,113	$289,627	$543,759	$693,193	$623,193	-$70,000

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
46-50 - Special Services	$111,655	$110,209	$102,055	$109,380	$112,880	$3,500
46-65 - Service Installations	–	$167,789	$374,404	$270,000	$270,000	$0
46-80 - Reuse Water Meters	$4,160	–	–	$0	$0	$0
REPAIR & MAINTENANCE TOTAL	**$1,050,160**	**$1,460,933**	**$1,870,698**	**$1,943,863**	**$1,892,863**	**-$51,000**
Promotional Activities						
48-10 - Advertising	$200	$507	–	$1,000	$6,400	$5,400
48-50 - Marketing Special Events	–	–	$3,803	$0	$2,000	$2,000
PROMOTIONAL ACTIVITIES TOTAL	**$200**	**$507**	**$3,803**	**$1,000**	**$8,400**	**$7,400**
Other Current Charges						
49-20 - Bad Debts	-$65,593	$22,208	–	$0	$0	$0
49-50 - Credit Card Bank Fees	$139,598	$153,048	$164,156	$125,000	$144,726	$19,726
OTHER CURRENT CHARGES TOTAL	**$74,005**	**$175,257**	**$164,156**	**$125,000**	**$144,726**	**$19,726**
Office Supplies						
51-10 - Office Supplies	$26,078	$20,090	$31,315	$27,500	$26,560	-$940
OFFICE SUPPLIES TOTAL	**$26,078**	**$20,090**	**$31,315**	**$27,500**	**$26,560**	**-$940**
Operating Supplies						
52-05 - Chemicals/Horticultural	$1,932,996	$2,212,405	$2,623,800	$2,085,426	$2,547,026	$461,600
52-10 - Fuel	$39,812	$24,363	$16,520	$30,000	$30,000	$0
52-15 - Small Tools Minor Equip	$50,617	$56,189	$382,956	$44,930	$32,140	-$12,790
52-16 - Service Installations	$229,764	–	–	$0	$0	$0
52-20 - Special Supplies	-$57,812	$113,547	$50,705	$64,150	$79,650	$15,500
52-25 - Software Purchases	$94,840	$109,616	$113,266	$163,806	$156,806	-$7,000
52-50 - Clothing	$31,943	$34,216	$42,724	$42,400	$53,400	$11,000
52-55 - Cleaning	$4,590	$3,034	$4,008	$9,100	$9,100	$0
OPERATING SUPPLIES TOTAL	**$2,326,750**	**$2,553,368**	**$3,233,979**	**$2,439,812**	**$2,908,122**	**$468,310**
Public/Subscript/Membersh						
54-10 - Publications	$536	$778	$174	$2,460	$1,000	-$1,460
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	**$536**	**$778**	**$174**	**$2,460**	**$1,000**	**-$1,460**
Depreciation						
59-10 - Depreciation	$5,526,911	$5,500,230	$5,245,110	$0	$0	$0
59-20 - Amortization Expense	–	$15,333	$184,000	$0	$0	$0
DEPRECIATION TOTAL	**$5,526,911**	**$5,515,563**	**$5,429,110**	**$0**	**$0**	**$0**
OPERATING EXPENSES TOTAL	**$20,041,778**	**$21,534,913**	**$23,365,747**	**$17,216,636**	**$18,480,100**	**$1,263,464**
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	$296,274	$182,622	$419,798	$662,616	$178,296	-$484,320
64-40 - Light	$168,482	$215,384	$264,583	$455,876	$767,694	$311,818
64-65 - Service Installations	$0	$0	$6,308	$0	$0	$0
MACHINERY & EQUIPMENT TOTAL	**$464,756**	**$398,006**	**$690,688**	**$1,118,492**	**$945,990**	**-$172,502**
Capital Projects						
68-11 - Swr Pump St 1,16,38 97673	–	$9,200,000	–	$0	$0	$0
69-99 - Additions To Bal Sheet	–	-$9,598,006	-$528,214	$0	$0	$0
CAPITAL PROJECTS TOTAL	**–**	**-$398,006**	**-$528,214**	**$0**	**$0**	**$0**
CAPITAL TOTAL	**$464,756**	**$0**	**$162,474**	**$1,118,492**	**$945,990**	**-$172,502**
Other Expenses						
Interfund Transfers						
91-11 - Interfund Trans To 420	$3,539,167	$2,283,334	$87,517,889	$1,564,555	$2,505,696	$941,141
INTERFUND TRANSFERS TOTAL	**$3,539,167**	**$2,283,334**	**$87,517,889**	**$1,564,555**	**$2,505,696**	**$941,141**
Loss On Fixed Asset Disp						

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
95-10 - Loss On Fixed Asset Disp	$973	$105,190	–	$0	$0	$0
LOSS ON FIXED ASSET DISP TOTAL	**$973**	**$105,190**	**–**	**$0**	**$0**	**$0**
Nonoperating Expenditures						
99-10 - Contingency	–	–	–	$100,000	$173,000	$73,000
NONOPERATING EXPENDITURES TOTAL	**–**	**–**	**–**	**$100,000**	**$173,000**	**$73,000**
OTHER EXPENSES TOTAL	**$3,540,140**	**$2,388,524**	**$87,517,889**	**$1,664,555**	**$2,678,696**	**$1,014,141**
EXPENDITURES TOTAL	**$36,558,100**	**$34,000,749**	**$121,714,767**	**$31,166,021**	**$33,724,278**	**$2,558,257**

Fund 412 - Utility Fund by Division

412-1350 - Water and Sewer Debt Service By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Water & Sewer Debt Service						
Operating Expenses						
412-1350-513-31-60 - Other Professional	–	–	$17,339	–	–	$0
412-1350-533-31-60 - Other Professional	–	–	$791	–	–	$0
412-1350-533-49-50 - Credit Card Bank Fees	–	–	$1,646	–	–	$0
412-1350-533-59-21 - Bond Premium/discount	–	–	-$185,812	–	–	$0
OPERATING EXPENSES TOTAL	**–**	**–**	**-$166,036**	**–**	**–**	**$0**
Debt Service						
412-1350-533-71-10 - Debt Principal	$0	$62,668	$415,873	$1,435,872	$1,469,341	$33,469
412-1350-533-71-20 - Revenue Bond	–	–	–	$4,483,250	–	-$4,483,250
412-1350-533-71-99 - Rcls To Balance Sheet	–	-$62,668	-$415,873	–	–	$0
412-1350-533-72-10 - Interest Expense	$15,447	$130,197	$3,414,501	$384,661	$4,045,098	$3,660,437
412-1350-533-72-20 - Int Exp Ub Deposits	$16,325	$11,017	$8,612	–	–	$0
412-1350-533-73-10 - Fiscal Agent Fees	$19	$190,395	$604,459	–	–	$0
412-1350-535-71-20 - Revenue Bond	–	$440,000	$455,000	–	$465,000	$465,000
412-1350-535-71-99 - Rcls To Balance Sheet	–	-$440,000	-$455,000	–	–	$0
412-1350-535-72-10 - Interest Expense	$254,672	$243,636	$232,152	–	$220,506	$220,506
DEBT SERVICE TOTAL	**$286,463**	**$575,245**	**$4,259,723**	**$6,303,783**	**$6,199,945**	**-$103,838**
WATER & SEWER DEBT SERVICE TOTAL	**$286,463**	**$575,245**	**$4,093,687**	**$6,303,783**	**$6,199,945**	**-$103,838**
EXPENDITURES TOTAL	**$286,463**	**$575,245**	**$4,093,687**	**$6,303,783**	**$6,199,945**	**-$103,838**

412-3305 - Water Administration By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Water Administration						
Personal Services						
412-3305-533-11-20 - Executive	$74,658	$77,127	$62,485	$80,074	$86,192	$6,118
412-3305-533-12-10 - Exempt	$165,498	$320,776	$436,772	$401,656	$461,768	$60,112
412-3305-533-12-26 - Non Exempt Non Bargaining	$29,661	$31,742	$33,879	$33,621	$36,541	$2,920
412-3305-533-12-30 - Assignment Differential	$4,048	$405	–	$1,400	$1,400	$0
412-3305-533-12-60 - Accrued Vacation/Sick Lve	-$21,390	$33,425	–	–	–	$0
412-3305-533-13-10 - Temporary & Part Time	$19,633	$10,836	–	$20,000	$20,000	$0
412-3305-533-13-20 - Drop Plan Vac/Sick Payout	–	–	–	$2,700	$2,700	$0
412-3305-533-14-10 - Overtime Regular	$1,767	$1,409	$1,416	$1,100	$1,100	$0
412-3305-533-14-40 - Overtime Call-In	–	$80	$1,671	–	–	$0
412-3305-533-15-40 - Paid Vacation Term Empl	$7,094	–	$14,548	–	–	$0
412-3305-533-15-50 - Paid Sick Leave Term Empl	$2,878	–	$39,395	–	–	$0
412-3305-533-15-71 - Essential First Responders	–	–	$855	–	$855	$855
412-3305-533-17-10 - Sick Lv Sellback	$287	$505	$1,199	$4,000	$4,000	$0
412-3305-533-17-20 - Vacation Lv Sellback	$1,539	$1,557	–	$6,000	$6,000	$0
412-3305-533-21-00 - Fica Taxes	$22,962	$33,982	$44,103	$39,425	$44,715	$5,290
412-3305-533-22-10 - Genl Employees Retirement	$131,268	$139,502	$153,467	$153,467	$166,766	$13,299
412-3305-533-23-20 - Gen Empl Veba Trust	$5,924	$9,667	$12,087	$12,884	$14,613	$1,729
412-3305-533-26-20 - Automobile	$6,605	$11,273	$14,925	$14,400	$14,400	$0
412-3305-533-26-40 - Education	-$957	–	–	$8,516	$8,516	$0
412-3305-533-26-60 - Allowance -Cell Phone	$241	$300	$498	$240	$240	$0
412-3305-533-28-10 - Pension Contribution	–	-$8,234	–	–	–	$0
412-3305-533-28-20 - Pension Expense	$211,621	$18,294	–	–	–	$0
PERSONAL SERVICES TOTAL	**$663,335**	**$682,647**	**$817,299**	**$779,483**	**$869,806**	**$90,323**
Operating Expenses						
412-3305-533-31-10 - Engineering	$104,097	$2,725	$14,996	$59,000	$59,000	$0
412-3305-533-31-30 - Special Legal	$22,913	$28,000	$47,025	$38,000	$38,000	$0
412-3305-533-31-40 - Management Consulting	$19,000	$0	–	$32,200	$32,200	$0
412-3305-533-31-60 - Other Professional	$191,141	$253,471	$136,382	$65,551	$75,051	$9,500
412-3305-533-32-10 - Accounting & Auditing	$11,384	$11,626	$11,767	$14,241	$14,241	$0
412-3305-533-39-10 - Administrative Svc Chg	$4,365,714	$4,584,000	$4,813,200	$4,813,200	$5,096,697	$283,497
412-3305-533-39-20 - Central Svcs Chgs	$36,353	$36,279	$44,833	$44,833	$46,178	$1,345
412-3305-533-39-30 - Central Stores Chgs	$4,428	$4,434	$4,598	$4,598	$4,736	$138
412-3305-533-39-60 - Insur Svc Chgs - Health	$38,521	$49,141	$63,352	$63,352	$66,580	$3,228
412-3305-533-39-65 - Insur Svc Chgs - Risk Mgmt	$25,779	$31,764	$34,229	$34,229	$35,489	$1,260
412-3305-533-39-70 - Landscape Service Chgs	$309,556	$336,855	$364,358	$364,358	$364,358	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
412-3305-533-39-90 - Information Tech Charges	$14,731	$21,748	$24,484	$24,484	$25,020	$536
412-3305-533-40-10 - Travel Education Member	$33,563	$47,948	$55,473	$60,000	$65,000	$5,000
412-3305-533-41-20 - Postage	$58	$348	$76	$1,000	$1,000	$0
412-3305-533-43-10 - Communication Svc/Phone	$2,921	$1,670	$2,510	$6,670	$6,670	$0
412-3305-533-43-30 - Electric	$1,322,729	$1,192,727	$1,252,603	$1,323,000	$1,323,000	$0
412-3305-533-44-20 - Faa Land Rent	$265,975	$265,975	$308,337	$265,975	$317,588	$51,613
412-3305-533-44-30 - Land Rent	$624,505	$751,428	$761,787	$761,787	$770,856	$9,069
412-3305-533-45-95 - Insurance Opeb	$108,754	$37,129	–	–	–	$0
412-3305-533-46-10 - Land, Bldgs, Improvements	$17	–	–	$2,000	$5,000	$3,000
412-3305-533-46-11 - Water Conservation	–	–	$17,589	–	–	$0
412-3305-533-46-30 - Machinery & Equipment	$401	–	$0	$1,050	$1,050	$0
412-3305-533-46-40 - Maintenance Contracts	–	–	–	–	$110,000	$110,000
412-3305-533-46-50 - Special Services	$52,726	$67,898	$53,229	$59,000	$59,000	$0
412-3305-533-48-10 - Advertising	$200	$507	–	$1,000	$2,400	$1,400
412-3305-533-48-50 - Marketing Special Events	–	–	$916	–	$2,000	$2,000
412-3305-533-49-20 - Bad Debts	-$65,593	$22,208	–	–	–	$0
412-3305-533-49-50 - Credit Card Bank Fees	$139,598	$153,048	$164,156	$125,000	$144,726	$19,726
412-3305-533-51-10 - Office Supplies	$2,767	$1,725	$2,359	$5,000	$5,000	$0
412-3305-533-52-15 - Small Tools Minor Equip	–	–	$1,290	–	$5,000	$5,000
412-3305-533-52-20 - Special Supplies	$546	$2,025	$2,926	$3,000	$3,000	$0
412-3305-533-52-25 - Software Purchases	$61,250	$61,165	$67,274	$97,100	$90,100	-$7,000
412-3305-533-52-50 - Clothing	$641	$340	$1,258	$2,000	$2,000	$0
412-3305-533-52-55 - Cleaning	$1,581	$187	$667	$4,000	$4,000	$0
412-3305-533-54-10 - Publications	$148	–	$174	$1,400	–	-$1,400
412-3305-533-59-10 - Depreciation	$690,907	$745,162	$788,015	–	–	$0
OPERATING EXPENSES TOTAL	**$8,387,313**	**$8,711,535**	**$9,039,863**	**$8,277,028**	**$8,774,940**	**$497,912**
Other Expenses						
412-3305-533-91-11 - Interfund Trans To 420	$3,539,167	$2,283,334	$87,517,889	$1,564,555	$2,505,696	$941,141
412-3305-533-99-10 - Contingency	–	–	–	$100,000	$153,000	$53,000
OTHER EXPENSES TOTAL	**$3,539,167**	**$2,283,334**	**$87,517,889**	**$1,664,555**	**$2,658,696**	**$994,141**
WATER ADMINISTRATION TOTAL	**$12,589,815**	**$11,677,516**	**$97,375,051**	**$10,721,066**	**$12,303,442**	**$1,582,376**
EXPENDITURES TOTAL	**$12,589,815**	**$11,677,516**	**$97,375,051**	**$10,721,066**	**$12,303,442**	**$1,582,376**

412-3310 - Utility Billing By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Utility Billing						
Personal Services						
412-3310-533-12-10 - Exempt	$106,572	$113,429	$120,964	$120,344	$130,796	$10,452
412-3310-533-12-24 - Non Exempt General Emp	$574,637	$555,151	$594,729	$686,714	$655,324	-$31,390
412-3310-533-12-30 - Assignment Differential	$625	$952	–	$9,100	$9,100	$0
412-3310-533-12-60 - Accrued Vacation/Sick Lve	$9,409	$2,691	–	–	–	$0
412-3310-533-13-10 - Temporary & Part Time	$9,060	$7,208	–	$15,000	$15,000	$0
412-3310-533-13-20 - Drop Plan Vac/Sick Payout	$10,301	$15,452	$2,065	$15,000	$15,000	$0
412-3310-533-14-10 - Overtime Regular	$5,620	$533	$3,473	$4,960	$4,960	$0
412-3310-533-14-40 - Overtime Call-In	–	$601	–	–	–	$0
412-3310-533-15-40 - Paid Vacation Term Empl	–	$4,264	$4,242	–	–	$0
412-3310-533-15-50 - Paid Sick Leave Term Empl	–	$17,078	–	–	–	$0
412-3310-533-15-70 - Incentive Pay	–	$143	$607	–	–	$0
412-3310-533-17-10 - Sick Lv Sellback	$1,735	$1,841	$1,123	$2,000	$2,000	$0
412-3310-533-17-20 - Vacation Lv Sellback	$1,735	$1,059	$1,123	$2,500	$2,500	$0
412-3310-533-21-00 - Fica Taxes	$54,725	$56,254	$55,972	$61,740	$60,139	-$1,601
412-3310-533-22-10 - Genl Employees Retirement	$330,710	$346,934	$371,122	$371,122	$392,127	$21,005
412-3310-533-23-20 - Gen Empl Veba Trust	$15,322	$15,427	$16,102	$20,177	$19,653	-$524
412-3310-533-26-20 - Automobile	$4,212	$4,226	$4,212	$4,200	$4,200	$0
412-3310-533-26-40 - Education	$1,415	$2,908	$2,515	$3,000	$3,000	$0
412-3310-533-28-10 - Pension Contribution	-$330,710	-$16,224	–	–	–	$0
412-3310-533-28-20 - Pension Expense	$728,921	$18,749	–	–	–	$0
PERSONAL SERVICES TOTAL	**$1,524,291**	**$1,148,675**	**$1,178,250**	**$1,315,857**	**$1,313,799**	**-$2,058**
Operating Expenses						
412-3310-533-39-20 - Central Svcs Chgs	$39,396	$39,315	$48,585	$48,585	$50,043	$1,458
412-3310-533-39-30 - Central Stores Chgs	$6,440	$6,449	$6,688	$6,688	$6,889	$201
412-3310-533-39-60 - Insur Svc Chgs -Health	$98,563	$125,727	$162,097	$162,097	$170,356	$8,259
412-3310-533-39-65 - Insur Svc Chgs -Risk Mgmt	$12,941	$15,945	$17,182	$17,182	$17,815	$633
412-3310-533-39-80 - Vehicle Service Chgs	$24,160	$27,910	$29,947	$29,947	$33,551	$3,604
412-3310-533-39-90 - Information Tech Charges	$456,321	$528,808	$595,322	$595,322	$608,345	$13,023
412-3310-533-40-10 - Travel Education Member	$9,313	$1,832	$550	$6,000	$6,000	$0
412-3310-533-41-20 - Postage	$100,973	$105,244	$105,664	$120,000	$120,000	$0
412-3310-533-43-10 - Communication Svc/Phone	$6,383	$7,131	$8,219	$12,000	$12,000	$0
412-3310-533-46-30 - Machinery & Equipment	$31,637	$59,831	$46,280	$50,000	$50,000	$0
412-3310-533-46-40 - Maintenance Contracts	$64,839	$105,510	$109,004	$115,000	$115,000	$0
412-3310-533-46-50 - Special Services	$32,715	$15,422	$9,915	$18,000	$18,000	$0
412-3310-533-51-10 - Office Supplies	$7,751	$6,537	$7,113	$6,000	$6,060	$60
412-3310-533-52-15 - Small Tools Minor Equip	$3,064	$7,049	$11,342	$3,100	$3,100	$0
412-3310-533-52-25 - Software Purchases	$25,673	$4,549	–	$15,000	$15,000	$0
412-3310-533-52-50 - Clothing	$3,515	$4,097	$4,388	$5,000	$5,000	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
412-3310-533-54-10 - Publications	$157	–	–	$60	–	-$60
412-3310-533-59-10 - Depreciation	$36,573	$28,306	$31,162	–	–	$0
OPERATING EXPENSES TOTAL	**$960,412**	**$1,089,662**	**$1,193,457**	**$1,209,981**	**$1,237,159**	**$27,178**
Capital						
412-3310-533-64-05 - Motor Vehicles	–	–	$70,166	$84,000	–	-$84,000
412-3310-533-69-99 - Additions To Bal Sheet	–	–	-$68,716	–	–	$0
CAPITAL TOTAL	**–**	**–**	**$1,450**	**$84,000**	**–**	**-$84,000**
Other Expenses						
412-3310-533-95-10 - Loss On Fixed Asset Disp	–	$11,129	–	–	–	$0
OTHER EXPENSES TOTAL	**–**	**$11,129**	**–**	**–**	**–**	**$0**
UTILITY BILLING TOTAL	**$2,484,703**	**$2,249,467**	**$2,373,156**	**$2,609,838**	**$2,550,958**	**-$58,880**
EXPENDITURES TOTAL	**$2,484,703**	**$2,249,467**	**$2,373,156**	**$2,609,838**	**$2,550,958**	**-$58,880**

412-3320 - Water Treatment Plant By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Water Treatment Plant						
Personal Services						
412-3320-533-12-10 - Exempt	$416,701	$484,142	$563,972	$537,361	$593,446	$56,085
412-3320-533-12-24 - Non Exempt General Emp	$1,682,770	$1,783,157	$1,913,690	$2,076,991	$2,111,209	$34,218
412-3320-533-12-30 - Assignment Differential	$30,398	$17,523	$13,953	$22,160	$22,160	$0
412-3320-533-12-60 - Accrued Vacation/Sick Lve	-$8,051	-$58,757	-$632	–	–	$0
412-3320-533-13-10 - Temporary & Part Time	$139,664	$128,306	$73,417	$110,995	$110,995	$0
412-3320-533-13-20 - Drop Plan Vac/Sick Payout	$36,851	$28,344	$44,133	$11,310	$11,310	$0
412-3320-533-14-10 - Overtime Regular	$166,482	$153,631	$214,182	$122,000	$122,000	$0
412-3320-533-14-30 - Overtime Holiday	$51,888	$48,372	$49,242	$50,000	$50,000	$0
412-3320-533-14-40 - Overtime Call-In	$66,574	$66,363	$36,830	$14,510	$14,510	$0
412-3320-533-15-10 - Stand By	$7,685	$8,256	$10,491	$5,200	$5,200	$0
412-3320-533-15-40 - Paid Vacation Term Empl	$16,617	$1,021	$14,059	–	–	$0
412-3320-533-15-50 - Paid Sick Leave Term Empl	$17,740	$22,632	$8,127	–	–	$0
412-3320-533-15-70 - Incentive Pay	$602	$604	$554	$18,200	$18,200	$0
412-3320-533-15-71 - Essential First Responders	–	–	$7,375	–	$7,375	$7,375
412-3320-533-17-10 - Sick Lv Sellback	$1,395	$2,102	–	$8,000	$8,000	$0
412-3320-533-17-20 - Vacation Lv Sellback	$4,021	$1,333	–	$10,000	$10,000	$0
412-3320-533-21-00 - Fica Taxes	$199,318	$204,787	$223,906	$206,770	$206,906	$136
412-3320-533-22-10 - Genl Employees Retirement	$950,530	$1,004,912	$1,082,978	$1,082,978	$1,150,832	$67,854
412-3320-533-23-20 - Gen Empl Veba Trust	$46,684	$51,089	$55,266	$67,320	$67,545	$225
412-3320-533-26-20 - Automobile	$11,313	$14,035	$15,345	$10,200	$10,200	$0
412-3320-533-26-40 - Education	$707	$707	–	$9,000	$9,000	$0
412-3320-533-26-60 - Allowance -Cell Phone	$481	$483	$481	$500	$500	$0
412-3320-533-28-10 - Pension Contribution	-$950,530	-$54,382	–	–	–	$0
412-3320-533-28-20 - Pension Expense	$2,275,556	$100,765	–	–	–	$0
PERSONAL SERVICES TOTAL	**$5,165,396**	**$4,009,423**	**$4,327,366**	**$4,363,495**	**$4,529,388**	**$165,893**
Operating Expenses						
412-3320-533-31-60 - Other Professional	$82,501	$149,561	$136,823	$128,749	$278,749	$150,000
412-3320-533-39-20 - Central Svcs Chgs	$111,565	$111,339	$137,592	$137,592	$141,720	$4,128
412-3320-533-39-30 - Central Stores Chgs	$60,794	$60,878	$63,132	$63,132	$65,026	$1,894
412-3320-533-39-60 - Insur Svc Chgs - Health	$287,254	$366,422	$472,419	$472,419	$496,490	$24,071
412-3320-533-39-65 - Insur Svc Chgs -Risk Mgmt	$212,427	$261,742	$282,054	$282,054	$292,438	$10,384
412-3320-533-39-80 - Vehicle Service Chgs	$110,987	$128,212	$137,568	$137,568	$154,125	$16,557
412-3320-533-39-90 - Information Tech Charges	$41,620	$57,319	$64,529	$64,529	$65,941	$1,412
412-3320-533-40-10 - Travel Education Member	$48,786	$34,590	$44,618	$40,060	$40,060	$0
412-3320-533-41-20 - Postage	$877	$435	$1,103	$1,500	$1,500	$0
412-3320-533-43-10 - Communication Svc/Phone	$8,684	$9,185	$8,189	$12,000	$12,000	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
412-3320-533-43-40 - Water And Wastewater	$12,602	$10,522	$15,297	$20,000	$20,000	$0
412-3320-533-43-50 - Disposal Charges	$33,920	$30,000	$20,590	$34,700	$34,700	$0
412-3320-533-44-10 - Rentals & Leases	–	$4,261	–	$10,000	$10,000	$0
412-3320-533-46-10 - Land, Bldgs, Improvements	$53,026	$80,378	$55,288	$71,000	$55,500	-$15,500
412-3320-533-46-30 - Machinery & Equipment	$263,094	$318,440	$256,681	$256,483	$256,483	$0
412-3320-533-46-40 - Maintenance Contracts	$81,328	$174,998	$314,773	$460,000	$300,000	-$160,000
412-3320-533-46-50 - Special Services	$11,830	$19,267	$26,267	$18,900	$18,900	$0
412-3320-533-51-10 - Office Supplies	$8,221	$5,662	$15,013	$5,500	$5,500	$0
412-3320-533-52-05 - Chemicals/Horticultural	$1,689,978	$1,944,454	$2,185,183	$1,798,426	$2,210,626	$412,200
412-3320-533-52-10 - Fuel	$39,812	$24,363	$16,520	$30,000	$30,000	$0
412-3320-533-52-15 - Small Tools Minor Equip	$35,855	$20,140	$275,738	$29,630	$10,340	-$19,290
412-3320-533-52-20 - Special Supplies	-$56,507	$110,311	$41,163	$53,300	$68,800	$15,500
412-3320-533-52-25 - Software Purchases	$3,552	$26,401	$25,850	$29,551	$29,551	$0
412-3320-533-52-50 - Clothing	$10,175	$10,140	$13,180	$10,500	$20,500	$10,000
412-3320-533-52-55 - Cleaning	$1,141	$1,309	$1,954	$3,000	$3,000	$0
412-3320-533-54-10 - Publications	$232	$778	–	$1,000	$1,000	$0
412-3320-533-59-10 - Depreciation	$2,854,411	$2,771,889	$2,620,839	–	–	$0
412-3320-533-59-20 - Amortization Expense	–	$15,333	$184,000	–	–	$0
OPERATING EXPENSES TOTAL	**$6,008,164**	**$6,748,329**	**$7,416,365**	**$4,171,593**	**$4,622,949**	**$451,356**
Capital						
412-3320-533-64-05 - Motor Vehicles	$36,925	$47,430	$76,997	$60,776	–	-$60,776
412-3320-533-64-40 - Light	$72,389	$82,813	$193,201	$271,260	$348,222	$76,962
412-3320-533-68-11 - Swr Pump St 1,16,38 97673	–	$9,200,000	–	–	–	$0
412-3320-533-69-99 - Additions To Bal Sheet	–	-$9,330,242	-$115,601	–	–	$0
420-3320-533-69-99 - Additions To Bal Sheet	–	-$12,481,619	–	–	–	$0
CAPITAL TOTAL	**$109,314**	**-$12,481,619**	**$154,596**	**$332,036**	**$348,222**	**$16,186**
Other Expenses						
412-3320-533-95-10 - Loss On Fixed Asset Disp	$973	$66,468	–	–	–	$0
412-3320-533-99-10 - Contingency	–	–	–	–	$20,000	$20,000
OTHER EXPENSES TOTAL	**$973**	**$66,468**	**–**	**–**	**$20,000**	**$20,000**
WATER TREATMENT PLANT TOTAL	**$11,283,846**	**-$1,657,399**	**$11,898,327**	**$8,867,124**	**$9,520,559**	**$653,435**
EXPENDITURES TOTAL	**$11,283,846**	**-$1,657,399**	**$11,898,327**	**$8,867,124**	**$9,520,559**	**$653,435**

412-3330 - Water Distribution By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Water Distribution						
Personal Services						
412-3330-533-12-10 - Exempt	$161,467	$234,261	$335,969	$274,648	$390,252	$115,604
412-3330-533-12-24 - Non Exempt General Emp	$994,789	$1,027,346	$1,033,370	$1,278,468	$1,277,797	-$671
412-3330-533-12-30 - Assignment Differential	$4,754	$4,936	$9,882	$49,546	$16,546	-$33,000
412-3330-533-12-60 - Accrued Vacation/Sick Lve	-$1,612	$35,044	-$2,145	–	–	$0
412-3330-533-13-20 - Drop Plan Vac/Sick Payout	$23,815	$9,527	$7,461	$3,000	$3,000	$0
412-3330-533-14-10 - Overtime Regular	$16,020	$18,480	$31,649	$25,000	$25,000	$0
412-3330-533-14-40 - Overtime Call-In	$129,986	$332,241	$189,396	$103,225	$103,225	$0
412-3330-533-15-10 - Stand By	$8,522	$6,375	$5,916	$8,700	$8,700	$0
412-3330-533-15-40 - Paid Vacation Term Empl	–	$4,034	$15,382	–	–	$0
412-3330-533-15-50 - Paid Sick Leave Term Empl	$1,079	$934	$30,057	–	–	$0
412-3330-533-15-70 - Incentive Pay	$12,057	$11,851	$5,656	$20,000	$20,000	$0
412-3330-533-15-71 - Essential First Responders	–	–	$4,719	–	$4,780	$4,780
412-3330-533-17-10 - Sick Lv Sellback	$2,196	$1,885	$552	$8,000	$3,220	-$4,780
412-3330-533-17-20 - Vacation Lv Sellback	$7,141	$1,194	–	$10,000	$10,000	$0
412-3330-533-21-00 - Fica Taxes	$99,932	$111,902	$117,912	$118,730	$127,581	$8,851
412-3330-533-22-10 - Genl Employees Retirement	$728,407	$764,205	$815,692	$815,692	$856,938	$41,246
412-3330-533-23-20 - Gen Empl Veba Trust	$26,044	$28,257	$31,476	$38,755	$41,688	$2,933
412-3330-533-26-40 - Education	–	–	–	–	$16,500	$16,500
412-3330-533-26-60 - Allowance -Cell Phone	$722	$725	$722	$800	$800	$0
412-3330-533-28-10 - Pension Contribution	-$728,407	-$35,798	–	–	–	$0
412-3330-533-28-20 - Pension Expense	$1,605,524	$41,681	–	–	–	$0
PERSONAL SERVICES TOTAL	**$3,092,438**	**$2,599,081**	**$2,633,667**	**$2,754,564**	**$2,906,027**	**$151,463**
Operating Expenses						
412-3330-533-31-60 - Other Professional	$26,218	$40,624	$80,691	$27,180	$47,180	$20,000
412-3330-533-39-20 - Central Svcs Chgs	$81,189	$81,023	$100,127	$100,127	$103,131	$3,004
412-3330-533-39-30 - Central Stores Chgs	$170,950	$171,192	$177,530	$177,530	$182,856	$5,326
412-3330-533-39-60 - Insur Svc Chgs -Health	$228,078	$290,937	$375,098	$375,098	$394,210	$19,112
412-3330-533-39-65 - Insur Svc Chgs -Risk Mgmt	$205,628	$253,365	$273,027	$273,027	$283,079	$10,052
412-3330-533-39-80 - Vehicle Service Chgs	$280,017	$323,477	$347,081	$347,081	$388,853	$41,772
412-3330-533-39-90 - Information Tech Charges	$23,400	$31,604	$35,579	$35,579	$36,357	$778
412-3330-533-40-10 - Travel Education Member	$8,158	$18,352	$9,575	$20,266	$20,266	$0
412-3330-533-41-20 - Postage	$104	$9	$14	$1,000	$1,000	$0
412-3330-533-43-10 - Communication Svc/Phone	$3,629	$4,000	$4,300	$4,300	$4,300	$0
412-3330-533-43-50 - Disposal Charges	$9,759	$13,730	$16,625	$6,400	$12,400	$6,000
412-3330-533-46-10 - Land, Bldgs, Improvements	$253,264	$290,623	$287,149	$267,027	$276,027	$9,000
412-3330-533-46-30 - Machinery & Equipment	$35,533	$24,846	$41,531	$38,510	$38,510	$0
412-3330-533-46-40 - Maintenance Contracts	$19,902	$9,119	$74,737	$48,193	$48,193	$0
412-3330-533-46-50 - Special Services	$2,627	$1,390	$2,599	$2,750	$4,250	$1,500

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
412-3330-533-46-65 - Service Installations	–	$167,789	$237,139	$200,000	$200,000	$0
412-3330-533-51-10 - Office Supplies	$3,809	$4,396	$4,759	$5,000	$5,000	$0
412-3330-533-52-05 - Chemicals/Horticultural	$868	$306	$22	$1,500	$1,500	$0
412-3330-533-52-15 - Small Tools Minor Equip	$10,138	$4,447	$71,414	$10,200	$10,200	$0
412-3330-533-52-16 - Service Installations	$229,764	–	–	–	–	$0
412-3330-533-52-20 - Special Supplies	$3,026	$928	$5,316	$1,500	$1,500	$0
412-3330-533-52-50 - Clothing	$15,929	$17,980	$21,406	$22,000	$22,000	$0
412-3330-533-52-55 - Cleaning	$1,839	$1,501	$1,387	$1,500	$1,500	$0
412-3330-533-59-10 - Depreciation	$1,790,179	$1,793,499	$1,657,683	–	–	$0
OPERATING EXPENSES TOTAL	**$3,404,009**	**$3,545,138**	**$3,824,789**	**$1,965,768**	**$2,082,312**	**$116,544**
Capital						
412-3330-533-64-05 - Motor Vehicles	$0	$135,192	$226,129	$471,273	$178,296	-$292,977
412-3330-533-64-40 - Light	$17,128	$32,378	$45,588	$69,600	–	-$69,600
412-3330-533-64-65 - Service Installations	$0	$0	$6,308	–	–	$0
412-3330-533-69-99 - Additions To Bal Sheet	–	-$167,570	-$267,908	–	–	$0
CAPITAL TOTAL	**$17,128**	**$0**	**$10,118**	**$540,873**	**$178,296**	**-$362,577**
Other Expenses						
412-3330-533-95-10 - Loss On Fixed Asset Disp	–	$4,551	–	–	–	$0
OTHER EXPENSES TOTAL	**–**	**$4,551**	**–**	**–**	**–**	**$0**
WATER DISTRIBUTION TOTAL	**$6,513,576**	**$6,148,771**	**$6,468,573**	**$5,261,205**	**$5,166,635**	**-$94,570**
EXPENDITURES TOTAL	**$6,513,576**	**$6,148,771**	**$6,468,573**	**$5,261,205**	**$5,166,635**	**-$94,570**

412-3340 - Reuse Water Treatment Plant By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Reuse Water Treatment Plant						
Personal Services						
412-3340-533-12-10 - Exempt	$64,048	$54,556	$59,408	$56,715	$61,048	$4,333
412-3340-533-12-24 - Non Exempt General Emp	$383,284	$370,550	$486,302	$560,812	$546,420	-$14,392
412-3340-533-12-30 - Assignment Differential	$4,537	$3,936	$4,480	$4,000	$4,000	$0
412-3340-533-12-60 - Accrued Vacation/Sick Lve	-$7,380	$11,289	–	–	–	$0
412-3340-533-13-10 - Temporary & Part Time	$23,185	$22,631	$28,973	$20,000	$20,000	$0
412-3340-533-13-20 - Drop Plan Vac/Sick Payout	–	–	–	$2,330	$2,330	$0
412-3340-533-14-10 - Overtime Regular	$74,552	$83,471	$40,680	$80,000	$80,000	$0
412-3340-533-14-30 - Overtime Holiday	$18,208	$18,091	$20,267	$20,000	$20,000	$0
412-3340-533-14-40 - Overtime Call-In	$13,739	$7,130	$3,607	$15,000	$15,000	$0
412-3340-533-15-10 - Stand By	$2,642	$2,628	$2,036	$3,000	$3,000	$0
412-3340-533-15-70 - Incentive Pay	–	$350	–	$7,400	$7,400	$0
412-3340-533-15-71 - Essential First Responders	–	–	$1,625	–	$1,625	$1,625
412-3340-533-17-10 - Sick Lv Sellback	$2,110	$610	–	$1,500	$1,500	$0
412-3340-533-17-20 - Vacation Lv Sellback	$1,846	–	–	$2,500	$2,500	$0
412-3340-533-21-00 - Fica Taxes	$44,523	$42,673	$48,936	$57,173	$46,472	-$10,701
412-3340-533-22-10 - Genl Employees Retirement	$119,360	$129,823	$147,288	$147,288	$163,284	$15,996
412-3340-533-23-20 - Gen Empl Veba Trust	$9,822	$9,310	$11,998	$15,275	$15,187	-$88
412-3340-533-26-20 - Automobile	$2,166	$1,816	$1,805	$3,600	$3,600	$0
412-3340-533-28-10 - Pension Contribution	-$119,360	-$10,463	–	–	–	$0
412-3340-533-28-20 - Pension Expense	$400,793	$34,632	–	–	–	$0
PERSONAL SERVICES TOTAL	**$1,038,075**	**$783,033**	**$857,406**	**$996,593**	**$993,366**	**-$3,227**
Operating Expenses						
412-3340-533-31-10 - Engineering	–	–	$32,080	$15,000	$10,000	-$5,000
412-3340-533-31-60 - Other Professional	$12,899	$28,273	$32,268	$15,598	$20,598	$5,000
412-3340-533-39-20 - Central Svcs Chgs	$12,792	$12,766	$15,776	$15,776	$16,249	$473
412-3340-533-39-30 - Central Stores Chgs	$2,579	$2,583	$2,679	$2,679	$2,759	$80
412-3340-533-39-60 - Insur Svc Chgs -Health	$14,883	$18,985	$24,477	$24,477	$25,724	$1,247
412-3340-533-39-65 - Insur Svc Chgs -Risk Mgmt	$22,727	$28,003	$30,176	$30,176	$31,287	$1,111
412-3340-533-39-90 - Information Tech Charges	$1,406	$1,599	$1,800	$1,800	$1,839	$39
412-3340-533-40-10 - Travel Education Member	$9,259	$6,531	$4,747	$10,900	$10,900	$0
412-3340-533-43-40 - Water And Wastewater	$12,239	$3,516	$4,170	$5,000	$5,000	$0
412-3340-533-46-10 - Land, Bldgs, Improvements	$42,365	$29,876	$7,926	$51,000	$50,000	-$1,000
412-3340-533-46-30 - Machinery & Equipment	$32,019	$43,889	$42,298	$40,000	$60,000	$20,000
412-3340-533-46-40 - Maintenance Contracts	$1,044	–	$45,245	$70,000	$50,000	-$20,000
412-3340-533-46-50 - Special Services	$11,753	$6,232	$10,046	$10,480	$10,480	$0
412-3340-533-51-10 - Office Supplies	$2,001	$761	$880	$1,000	$1,000	$0
412-3340-533-52-05 - Chemicals/Horticultural	$242,150	$267,645	$438,595	$285,500	$334,900	$49,400
412-3340-533-52-15 - Small Tools Minor Equip	$239	$23,541	$23,113	–	–	$0
412-3340-533-52-20 - Special Supplies	-$5,381	-$1,149	$748	$3,150	$3,150	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
412-3340-533-52-25 - Software Purchases	$2,587	$17,501	$20,050	$20,155	$20,155	$0
412-3340-533-52-50 - Clothing	$1,046	$1,088	$962	$1,100	$2,100	$1,000
412-3340-533-52-55 - Cleaning	$30	$36	–	$600	$600	$0
412-3340-533-59-10 - Depreciation	$65,134	$60,888	$75,139	–	–	$0
OPERATING EXPENSES TOTAL	**$483,769**	**$552,564**	**$813,174**	**$604,391**	**$656,741**	**$52,350**
Capital						
412-3340-533-64-05 - Motor Vehicles	–	–	$46,506	$46,567	–	-$46,567
412-3340-533-64-40 - Light	$78,965	$100,194	$25,793	$115,016	$404,172	$289,156
412-3340-533-69-99 - Additions To Bal Sheet	–	-$100,194	-$75,989	–	–	$0
CAPITAL TOTAL	**$78,965**	**$0**	**-$3,690**	**$161,583**	**$404,172**	**$242,589**
Other Expenses						
412-3340-533-95-10 - Loss On Fixed Asset Disp	$0	$20,395	–	–	–	$0
OTHER EXPENSES TOTAL	**$0**	**$20,395**	**–**	**–**	**–**	**$0**
REUSE WATER TREATMENT PLANT TOTAL	**$1,600,810**	**$1,355,993**	**$1,666,890**	**$1,762,567**	**$2,054,279**	**$291,712**
EXPENDITURES TOTAL	**$1,600,810**	**$1,355,993**	**$1,666,890**	**$1,762,567**	**$2,054,279**	**$291,712**

412-3350 - Reuse Administration By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Reuse Administration						
Personal Services						
412-3350-533-11-20 - Executive	$14,220	$14,691	$11,902	$15,253	$16,418	$1,165
412-3350-533-12-10 - Exempt	$11,176	$66,061	$73,784	$68,842	$79,192	$10,350
412-3350-533-12-30 - Assignment Differential	$8	–	$1,302	–	–	$0
412-3350-533-12-60 - Accrued Vacation/Sick Lve	$245	$2,855	–	–	–	$0
412-3350-533-13-10 - Temporary & Part Time	$16,287	$23,851	$17,471	$25,000	$25,000	$0
412-3350-533-14-10 - Overtime Regular	$71	–	$53	–	–	$0
412-3350-533-14-40 - Overtime Call-In	–	–	$160	–	–	$0
412-3350-533-15-40 - Paid Vacation Term Empl	$1,048	–	$2,771	–	–	$0
412-3350-533-15-50 - Paid Sick Leave Term Empl	$548	–	$7,504	–	–	$0
412-3350-533-15-71 - Essential First Responders	–	–	$270	–	$270	$270
412-3350-533-17-10 - Sick Lv Sellback	–	–	–	$1,500	$1,230	-$270
412-3350-533-17-20 - Vacation Lv Sellback	$134	$142	–	$3,000	$3,000	$0
412-3350-533-21-00 - Fica Taxes	$3,124	$8,125	$8,949	$6,434	$7,315	$881
412-3350-533-22-10 - Genl Employees Retirement	$49,961	$51,920	$54,578	$54,578	$56,742	$2,164
412-3350-533-23-20 - Gen Empl Veba Trust	$555	$1,817	$1,945	$2,103	$2,391	$288
412-3350-533-26-20 - Automobile	$825	$3,995	$4,161	$3,200	$3,200	$0
412-3350-533-26-40 - Education	-$182	–	$9,052	–	$13,572	$13,572
412-3350-533-26-60 - Allowance -Cell Phone	–	–	$3	–	–	$0
412-3350-533-28-10 - Pension Contribution	-$49,961	-$1,959	–	–	–	$0
412-3350-533-28-20 - Pension Expense	$91,000	-$143	–	–	–	$0
PERSONAL SERVICES TOTAL	**$139,059**	**$171,354**	**$193,905**	**$179,910**	**$208,330**	**$28,420**
Operating Expenses						
412-3350-533-31-60 - Other Professional	$25,011	$15,068	–	$32,950	$31,450	-$1,500
412-3350-533-39-20 - Central Svcs Chgs	$29,102	$29,043	$35,891	$35,891	$36,968	$1,077
412-3350-533-39-30 - Central Stores Chgs	$563	$564	$585	$585	$603	$18
412-3350-533-39-60 - Insur Svc Chgs -Health	$9,535	$12,163	$15,681	$15,681	$16,480	$799
412-3350-533-39-65 - Insur Svc Chgs -Risk Mgmt	$852	$1,050	$1,131	$1,131	$1,173	$42
412-3350-533-39-90 - Information Tech Charges	$3,059	$3,478	$3,915	$3,915	$4,001	$86
412-3350-533-40-10 - Travel Education Member	–	$5,034	$1,710	$8,000	$9,000	$1,000
412-3350-533-41-20 - Postage	–	$24	$1,083	$1,500	$1,500	$0
412-3350-533-43-10 - Communication Svc/Phone	$499	$494	$494	$1,000	$1,000	$0
412-3350-533-43-30 - Electric	$199,533	$230,812	$199,536	$200,000	$250,000	$50,000
412-3350-533-46-50 - Special Services	–	–	–	–	$2,000	$2,000
412-3350-533-48-10 - Advertising	–	–	–	–	$4,000	$4,000
412-3350-533-48-50 - Marketing Special Events	–	–	$2,887	–	–	$0
412-3350-533-51-10 - Office Supplies	$1,528	$1,009	$1,191	$5,000	$4,000	-$1,000
412-3350-533-52-15 - Small Tools Minor Equip	–	–	–	–	$1,500	$1,500
412-3350-533-52-20 - Special Supplies	$195	$1,126	$552	$2,000	$2,000	$0
412-3350-533-52-25 - Software Purchases	$1,778	–	$92	$2,000	$2,000	$0
412-3350-533-52-50 - Clothing	$250	–	$500	$500	$500	$0
412-3350-533-59-10 - Depreciation	$28,471	$16,540	$818	–	–	$0
OPERATING EXPENSES TOTAL	**$300,376**	**$316,404**	**$266,064**	**$310,153**	**$368,175**	**$58,022**
REUSE ADMINISTRATION TOTAL	**$439,435**	**$487,758**	**$459,969**	**$490,063**	**$576,505**	**$86,442**

	ACTUALS		ADOPTED			
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
EXPENDITURES TOTAL	$439,435	$487,758	$459,969	$490,063	$576,505	$86,442

412-3355 - Reuse Distribution By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Reuse Distribution						
Personal Services						
412-3355-533-12-10 - Exempt	$43,737	$47,501	$54,164	$47,527	$56,786	$9,259
412-3355-533-12-24 - Non Exempt General Emp	$345,161	$375,498	$309,688	$432,595	$443,377	$10,782
412-3355-533-12-30 - Assignment Differential	$479	$557	$1,641	$16,546	$16,546	$0
412-3355-533-12-60 - Accrued Vacation/Sick Lve	$2,488	$8,332	–	–	–	$0
412-3355-533-13-20 - Drop Plan Vac/Sick Payout	$3,448	$3,448	$3,448	–	–	$0
412-3355-533-14-10 - Overtime Regular	$4,562	$3,185	$6,720	$5,000	$5,000	$0
412-3355-533-14-40 - Overtime Call-In	$4,136	$1,719	$3,135	$5,000	$5,000	$0
412-3355-533-15-10 - Stand By	$1,599	$1,214	$907	$3,000	$3,000	$0
412-3355-533-15-40 - Paid Vacation Term Empl	–	–	$12,107	–	–	$0
412-3355-533-15-50 - Paid Sick Leave Term Empl	–	–	$25,773	–	–	$0
412-3355-533-15-70 - Incentive Pay	$6,018	$6,666	$5,716	$9,000	$9,000	$0
412-3355-533-15-71 - Essential First Responders	–	–	$1,588	–	$1,590	$1,590
412-3355-533-21-00 - Fica Taxes	$31,488	$34,555	$32,428	$50,504	$38,006	-$12,498
412-3355-533-22-10 - Genl Employees Retirement	$170,025	$180,185	$195,028	$195,028	$207,810	$12,782
412-3355-533-23-20 - Gen Empl Veba Trust	$8,762	$9,516	$8,182	$11,996	$12,421	$425
412-3355-533-26-60 - Allowance -Cell Phone	$241	$241	$241	$240	$240	$0
412-3355-533-28-10 - Pension Contribution	-$170,025	-$10,160	–	–	–	$0
412-3355-533-28-20 - Pension Expense	$436,713	$20,640	–	–	–	$0
PERSONAL SERVICES TOTAL	**$888,831**	**$683,098**	**$660,765**	**$776,436**	**$798,776**	**$22,340**
Operating Expenses						
412-3355-533-31-60 - Other Professional	$31,767	$29,996	$41,120	$42,180	$62,180	$20,000
412-3355-533-39-20 - Central Svcs Chgs	$21,132	$21,089	$26,062	$26,062	$26,844	$782
412-3355-533-39-30 - Central Stores Chgs	$1,772	$1,774	$1,840	$1,840	$1,895	$55
412-3355-533-39-60 - Insur Svc Chgs -Health	$85,553	$109,132	$140,701	$140,701	$147,870	$7,169
412-3355-533-39-65 - Insur Svc Chgs -Risk Mgmt	$4,686	$5,774	$6,222	$6,222	$6,451	$229
412-3355-533-39-80 - Vehicle Service Chgs	$209,000	$241,438	$259,056	$259,056	$290,234	$31,178
412-3355-533-39-90 - Information Tech Charges	$20,206	$27,973	$31,491	$31,491	$32,180	$689
412-3355-533-40-10 - Travel Education Member	$325	$2,845	–	$1,200	$1,200	$0
412-3355-533-46-10 - Land, Bldgs, Improvements	$52,976	$39,367	$84,817	$88,220	$88,220	$0
412-3355-533-46-30 - Machinery & Equipment	$2,901	$6,059	$10,921	$6,000	$6,000	$0
412-3355-533-46-50 - Special Services	$4	–	–	$250	$250	$0
412-3355-533-46-65 - Service Installations	–	–	$137,265	$70,000	$70,000	$0
412-3355-533-46-80 - Reuse Water Meters	$4,160	–	–	–	–	$0
412-3355-533-52-15 - Small Tools Minor Equip	$1,320	$1,012	$58	$2,000	$2,000	$0
412-3355-533-52-20 - Special Supplies	$309	$305	–	$1,200	$1,200	$0
412-3355-533-52-50 - Clothing	$388	$570	$1,029	$1,300	$1,300	$0
412-3355-533-59-10 - Depreciation	$61,237	$83,947	$71,454	–	–	$0
OPERATING EXPENSES TOTAL	**$497,735**	**$571,280**	**$812,035**	**$677,722**	**$737,824**	**$60,102**

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Capital						
412-3355-533-64-05 - Motor Vehicles	$259,349	–	–	–	–	$0
412-3355-533-64-40 - Light	–	–	–	–	$15,300	$15,300
CAPITAL TOTAL	**$259,349**	**–**	**–**	**–**	**$15,300**	**$15,300**
Other Expenses						
412-3355-533-95-10 - Loss On Fixed Asset Disp	–	$2,646	–	–	–	$0
OTHER EXPENSES TOTAL	**–**	**$2,646**	**–**	**–**	**–**	**$0**
REUSE DISTRIBUTION TOTAL	**$1,645,915**	**$1,257,025**	**$1,472,800**	**$1,454,158**	**$1,551,900**	**$97,742**
EXPENDITURES TOTAL	**$1,645,915**	**$1,257,025**	**$1,472,800**	**$1,454,158**	**$1,551,900**	**$97,742**

412 - Utility Fund

Wastewater Department

Fund 412 - Utility Fund By Department

412 - Utility Wastewater Department Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	$88,879	$91,819	$74,386	$95,326	$102,609	$7,283
EXEC SALARIES TOTAL	**$88,879**	**$91,819**	**$74,386**	**$95,326**	**$102,609**	**$7,283**
Regular Salaries & Wages						
12-10 - Exempt	$334,412	$334,740	$346,923	$364,326	$361,390	-$2,936
12-24 - Non Exempt General Emp	$1,841,465	$1,839,306	$2,022,647	$2,166,699	$2,272,783	$106,084
12-26 - Non Exempt Non Bargaining	$29,660	$31,742	$33,877	$33,621	$36,541	$2,920
12-30 - Assignment Differential	$8,616	$7,422	$4,701	$33,082	$33,082	$0
12-60 - Accrued Vacation/Sick Lve	-$7,984	$36,057	–	$0	$0	$0
REGULAR SALARIES & WAGES TOTAL	**$2,206,168**	**$2,249,267**	**$2,408,148**	**$2,597,728**	**$2,703,796**	**$106,068**
Other Salaries & Wages						
13-20 - Drop Plan Vac/Sick Payout	$13,857	$23,741	$6,740	$19,200	$19,200	$0
OTHER SALARIES & WAGES TOTAL	**$13,857**	**$23,741**	**$6,740**	**$19,200**	**$19,200**	**$0**
Overtime						
14-10 - Overtime Regular	$36,021	$21,889	$39,339	$61,350	$61,350	$0
14-40 - Overtime Call-In	$274,991	$286,475	$258,701	$110,400	$110,400	$0
OVERTIME TOTAL	**$311,012**	**$308,364**	**$298,040**	**$171,750**	**$171,750**	**$0**
Special Pay						
15-10 - Stand By	$18,636	$19,432	$21,751	$13,800	$13,800	$0
15-40 - Paid Vacation Term Empl	$7,181	$1,677	$17,319	$0	$0	$0
15-50 - Paid Sick Leave Term Empl	$3,876	$815	$46,899	$0	$0	$0
15-70 - Incentive Pay	$21,681	$20,594	$25,469	$27,250	$27,250	$0
15-71 - Essential First Responders	–	–	$7,895	$0	$7,900	$7,900
17-10 - Sick Lv Sellback	$2,797	$7,437	$5,709	$7,000	$7,000	$0
17-20 - Vacation Lv Sellback	$10,469	$7,069	$5,105	$17,500	$17,500	$0
SPECIAL PAY TOTAL	**$64,640**	**$57,024**	**$130,147**	**$65,550**	**$73,450**	**$7,900**
Fica Taxes						
21-00 - Fica Taxes	$201,892	$209,200	$218,472	$203,366	$211,680	$8,314
FICA TAXES TOTAL	**$201,892**	**$209,200**	**$218,472**	**$203,366**	**$211,680**	**$8,314**
Retirement Contributions						
22-10 - Genl Employees Retirement	$1,182,295	$1,236,508	$1,314,555	$1,314,555	$1,383,863	$69,308
RETIREMENT CONTRIBUTIONS TOTAL	**$1,182,295**	**$1,236,508**	**$1,314,555**	**$1,314,555**	**$1,383,863**	**$69,308**
Health Insurance						
23-20 - Gen Empl Veba Trust	$51,485	$51,685	$55,780	$66,186	$69,176	$2,990
HEALTH INSURANCE TOTAL	**$51,485**	**$51,685**	**$55,780**	**$66,186**	**$69,176**	**$2,990**
Allowances						
26-20 - Automobile	$6,318	$6,045	$5,547	$10,638	$10,638	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
26-40 - Education	$3,133	$2,587	$4,170	$11,000	$11,000	$0
26-60 - Allowance -Cell Phone	$241	$183	$19	$240	$240	$0
ALLOWANCES TOTAL	**$9,692**	**$8,815**	**$9,736**	**$21,878**	**$21,878**	**$0**
Payroll Gasb 68 Adjustmnt						
28-10 - Pension Contribution	-$1,182,295	-$54,213	–	$0	$0	$0
28-20 - Pension Expense	$2,465,327	$44,118	–	$0	$0	$0
PAYROLL GASB 68 ADJUSTMNT TOTAL	**$1,283,032**	**-$10,095**	**–**	**$0**	**$0**	**$0**
PERSONAL SERVICES TOTAL	**$5,412,953**	**$4,226,327**	**$4,516,004**	**$4,555,539**	**$4,757,402**	**$201,863**
Operating Expenses						
Professional Services						
31-10 - Engineering	–	–	–	$50,000	$0	-$50,000
31-60 - Other Professional	$674,990	$65,193	$74,060	$74,360	$114,360	$40,000
PROFESSIONAL SERVICES TOTAL	**$674,990**	**$65,193**	**$74,060**	**$124,360**	**$114,360**	**-$10,000**
Accounting & Auditing						
32-10 - Accounting & Auditing	$9,119	$10,402	$10,527	$18,041	$12,741	-$5,300
ACCOUNTING & AUDITING TOTAL	**$9,119**	**$10,402**	**$10,527**	**$18,041**	**$12,741**	**-$5,300**
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	$2,279,449	$2,393,421	$2,513,092	$2,513,092	$2,661,113	$148,021
39-20 - Central Svcs Chgs	$128,714	$128,451	$158,739	$158,739	$163,501	$4,762
39-30 - Central Stores Chgs	$123,984	$124,156	$128,753	$128,753	$132,615	$3,862
39-60 - Insur Svc Chgs -Health	$371,461	$473,837	$610,907	$610,907	$642,035	$31,128
39-65 - Insur Svc Chgs -Risk Mgmt	$337,896	$416,339	$448,649	$448,649	$465,167	$16,518
39-70 - Landscape Service Chgs	$240,766	$261,998	$283,390	$283,390	$283,390	$0
39-80 - Vehicle Service Chgs	$307,179	$354,855	$380,749	$380,749	$426,573	$45,824
39-90 - Information Tech Charges	$51,601	$68,667	$77,304	$77,304	$78,995	$1,691
INTERGOVERNMENT OPER SVCS TOTAL	**$3,841,050**	**$4,221,724**	**$4,601,583**	**$4,601,583**	**$4,853,389**	**$251,806**
Travel Education Member						
40-10 - Travel Education Member	$9,388	$14,496	$8,404	$10,600	$11,100	$500
TRAVEL EDUCATION MEMBER TOTAL	**$9,388**	**$14,496**	**$8,404**	**$10,600**	**$11,100**	**$500**
Communications & Freight						
41-20 - Postage	$896	$392	$282	$1,500	$1,000	-$500
COMMUNICATIONS & FREIGHT TOTAL	**$896**	**$392**	**$282**	**$1,500**	**$1,000**	**-$500**
Utility Services						
43-10 - Communication Svc/Phone	$6,569	$7,962	$8,045	$11,500	$11,500	$0
43-20 - Gas	$624	$1,782	$579	$800	$800	$0
43-30 - Electric	$508,195	$485,235	$458,396	$508,200	$533,610	$25,410
43-40 - Water And Wastewater	$48,477	$47,025	$47,990	$43,700	$43,700	$0
43-50 - Disposal Charges	$12,286,495	$12,338,903	$13,207,234	$13,027,813	$14,027,813	$1,000,000
UTILITY SERVICES TOTAL	**$12,850,361**	**$12,880,907**	**$13,722,245**	**$13,592,013**	**$14,617,423**	**$1,025,410**
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	$203,794	$246,645	$323,858	$347,750	$333,750	-$14,000
46-30 - Machinery & Equipment	$243,008	$218,450	$156,181	$179,000	$189,000	$10,000
46-40 - Maintenance Contracts	$11,685	$1,119	$6,422	$18,250	$18,250	$0
46-50 - Special Services	$573,568	$635,287	$492,775	$617,085	$617,085	$0
REPAIR & MAINTENANCE TOTAL	**$1,032,054**	**$1,101,501**	**$979,237**	**$1,162,085**	**$1,158,085**	**-$4,000**
Promotional Activities						
48-10 - Advertising	–	–	–	$85	$85	$0
PROMOTIONAL ACTIVITIES TOTAL	**–**	**–**	**–**	**$85**	**$85**	**$0**
Other Current Charges						

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
49-20 - Bad Debts	-$65,593	$22,208	–	$0	$0	$0
49-50 - Credit Card Bank Fees	$118,395	$131,896	$157,124	$124,000	$126,668	$2,668
OTHER CURRENT CHARGES TOTAL	**$52,802**	**$154,104**	**$157,124**	**$124,000**	**$126,668**	**$2,668**
Office Supplies						
51-10 - Office Supplies	$2,301	$2,452	$2,522	$2,575	$2,575	$0
OFFICE SUPPLIES TOTAL	**$2,301**	**$2,452**	**$2,522**	**$2,575**	**$2,575**	**$0**
Operating Supplies						
52-05 - Chemicals/Horticultural	$14,862	$14,811	$13,774	$14,915	$14,915	$0
52-10 - Fuel	$4,266	$0	$2,805	$5,000	$5,000	$0
52-15 - Small Tools Minor Equip	$27,090	$9,454	$9,907	$13,000	$17,000	$4,000
52-20 - Special Supplies	$72,804	$60,678	$38,899	$58,435	$58,435	$0
52-50 - Clothing	$16,734	$16,209	$20,214	$22,320	$22,320	$0
52-55 - Cleaning	$2,448	$1,892	$1,549	$2,501	$2,501	$0
OPERATING SUPPLIES TOTAL	**$138,204**	**$103,044**	**$87,149**	**$116,171**	**$120,171**	**$4,000**
Depreciation						
59-10 - Depreciation	$3,027,403	$2,794,698	$3,113,436	$0	$0	$0
DEPRECIATION TOTAL	**$3,027,403**	**$2,794,698**	**$3,113,436**	**$0**	**$0**	**$0**
OPERATING EXPENSES TOTAL	**$21,638,570**	**$21,348,913**	**$22,756,568**	**$19,753,013**	**$21,017,597**	**$1,264,584**
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	$218,524	$1,077,621	$1,153,845	$1,186,039	$232,000	-$954,039
64-10 - Heavy Machinery & Equip	$247,661	$697,691	$380,329	$401,358	$259,000	-$142,358
64-20 - Computer	$0	$0	$29,461	$58,391	$0	-$58,391
64-40 - Light	–	–	–	$0	$175,200	$175,200
MACHINERY & EQUIPMENT TOTAL	**$466,185**	**$1,775,311**	**$1,563,635**	**$1,645,788**	**$666,200**	**-$979,588**
Capital Projects						
69-99 - Additions To Bal Sheet	–	-$1,775,311	-$1,556,615	$0	$0	$0
CAPITAL PROJECTS TOTAL	**–**	**-$1,775,311**	**-$1,556,615**	**$0**	**$0**	**$0**
CAPITAL TOTAL	**$466,185**	**$0**	**$7,020**	**$1,645,788**	**$666,200**	**-$979,588**
Other Expenses						
Interfund Transfers						
91-11 - Interfund Trans To 420	$2,660,833	$5,698,774	$1,683,440	$1,180,279	$1,890,262	$709,983
INTERFUND TRANSFERS TOTAL	**$2,660,833**	**$5,698,774**	**$1,683,440**	**$1,180,279**	**$1,890,262**	**$709,983**
Loss On Fixed Asset Disp						
95-10 - Loss On Fixed Asset Disp	$27,625	$141,831	–	$0	$0	$0
LOSS ON FIXED ASSET DISP TOTAL	**$27,625**	**$141,831**	**–**	**$0**	**$0**	**$0**
Nonoperating Expenditures						
99-10 - Contingency	–	–	–	$67,139	$67,139	$0
NONOPERATING EXPENDITURES TOTAL	**–**	**–**	**–**	**$67,139**	**$67,139**	**$0**
OTHER EXPENSES TOTAL	**$2,688,458**	**$5,840,605**	**$1,683,440**	**$1,247,418**	**$1,957,401**	**$709,983**
EXPENDITURES TOTAL	**$30,206,166**	**$31,415,845**	**$28,963,032**	**$27,201,758**	**$28,398,600**	**$1,196,842**

Fund 412 - Utility Fund by Division

412-3505 - Wastewater Administration By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Wastewater Administration						
Personal Services						
412-3505-535-11-20 - Executive	$88,879	$91,819	$74,386	$95,326	$102,609	$7,283
412-3505-535-12-10 - Exempt	$106,081	$107,671	$98,431	$125,619	$105,033	-$20,586
412-3505-535-12-24 - Non Exempt General Emp	$84,584	$89,724	$104,393	$93,187	$106,334	$13,147
412-3505-535-12-26 - Non Exempt Non Bargaining	$29,660	$31,742	$33,877	$33,621	$36,541	$2,920
412-3505-535-12-30 - Assignment Differential	$4,056	$405	–	–	–	$0
412-3505-535-12-60 - Accrued Vacation/Sick Lve	$3,942	$3,738	–	–	–	$0
412-3505-535-14-10 - Overtime Regular	$1,859	$2,079	$5,110	$1,250	$1,250	$0
412-3505-535-14-40 - Overtime Call-In	$8,613	$24,337	$6,860	$400	$400	$0
412-3505-535-15-40 - Paid Vacation Term Empl	$6,547	–	$17,319	–	–	$0
412-3505-535-15-50 - Paid Sick Leave Term Empl	$3,426	–	$46,899	–	–	$0
412-3505-535-15-70 - Incentive Pay	$1,204	$1,208	$1,204	$1,800	$1,800	$0
412-3505-535-15-71 - Essential First Responders	–	–	$375	–	$375	$375
412-3505-535-17-10 - Sick Lv Sellback	$1,088	$870	–	$2,000	$2,000	$0
412-3505-535-17-20 - Vacation Lv Sellback	$1,673	$2,065	–	$3,500	$3,500	$0
412-3505-535-21-00 - Fica Taxes	$25,066	$26,410	$27,475	$26,603	$26,815	$212
412-3505-535-22-10 - Genl Employees Retirement	$140,058	$147,656	$157,266	$157,266	$166,216	$8,950
412-3505-535-23-20 - Gen Empl Veba Trust	$6,810	$7,221	$7,092	$8,694	$8,763	$69
412-3505-535-26-20 - Automobile	$5,957	$6,041	$5,547	$10,238	$10,238	$0
412-3505-535-26-40 - Education	-$1,139	–	–	–	–	$0
412-3505-535-26-60 - Allowance -Cell Phone	$241	$183	$19	$240	$240	$0
412-3505-535-28-10 - Pension Contribution	-$140,058	-$7,598	–	–	–	$0
412-3505-535-28-20 - Pension Expense	$327,061	$12,338	–	–	–	$0
PERSONAL SERVICES TOTAL	**$705,606**	**$547,908**	**$586,253**	**$559,744**	**$572,114**	**$12,370**
Operating Expenses						
412-3505-535-31-10 - Engineering	–	–	–	$50,000	–	-$50,000
412-3505-535-32-10 - Accounting & Auditing	$9,119	$10,402	$10,527	$18,041	$12,741	-$5,300
412-3505-535-39-10 - Administrative Svc Chg	$2,279,449	$2,393,421	$2,513,092	$2,513,092	$2,661,113	$148,021
412-3505-535-39-20 - Central Svcs Chgs	$30,607	$30,544	$37,746	$37,746	$38,878	$1,132
412-3505-535-39-30 - Central Stores Chgs	$4,028	$4,034	$4,183	$4,183	$4,308	$125
412-3505-535-39-60 - Insur Svc Chgs -Health	$19,219	$24,516	$31,608	$31,608	$33,219	$1,611
412-3505-535-39-65 - Insur Svc Chgs -Risk Mgmt	$2,981	$3,673	$3,958	$3,958	$4,104	$146
412-3505-535-39-70 - Landscape Service Chgs	$240,766	$261,998	$283,390	$283,390	$283,390	$0
412-3505-535-39-90 - Information Tech Charges	$9,039	$10,277	$11,570	$11,570	$11,823	$253
412-3505-535-43-10 - Communication Svc/Phone	$234	$221	$272	$3,100	$3,100	$0
412-3505-535-43-30 - Electric	$508,195	$485,235	$458,396	$508,200	$533,610	$25,410
412-3505-535-46-10 - Land, Bldgs, Improvements	$0	–	–	$1,800	$1,800	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
412-3505-535-46-30 - Machinery & Equipment	$16	–	–	–	–	$0
412-3505-535-49-20 - Bad Debts	-$65,593	$22,208	–	–	–	$0
412-3505-535-49-50 - Credit Card Bank Fees	$118,395	$131,896	$157,124	$124,000	$126,668	$2,668
412-3505-535-51-10 - Office Supplies	$226	$377	$447	$500	$500	$0
412-3505-535-52-50 - Clothing	$200	$135	$450	$500	$500	$0
412-3505-535-59-10 - Depreciation	$391,499	$392,471	$390,945	–	–	$0
OPERATING EXPENSES TOTAL	**$3,548,379**	**$3,771,407**	**$3,903,709**	**$3,591,688**	**$3,715,754**	**$124,066**
Other Expenses						
412-3505-535-91-11 - Interfund Trans To 420	–	–	$503,161	–	–	$0
412-3505-535-99-10 - Contingency	–	–	–	$67,139	$67,139	$0
OTHER EXPENSES TOTAL	**–**	**–**	**$503,161**	**$67,139**	**$67,139**	**$0**
WASTEWATER ADMINISTRATION TOTAL	**$4,253,986**	**$4,319,315**	**$4,993,123**	**$4,218,571**	**$4,355,007**	**$136,436**
EXPENDITURES TOTAL	**$4,253,986**	**$4,319,315**	**$4,993,123**	**$4,218,571**	**$4,355,007**	**$136,436**

412-3510 - Wastewater Pumping By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Wastewater Pumping						
Personal Services						
412-3510-535-12-10 - Exempt	$127,252	$120,171	$132,153	$126,331	$135,983	$9,652
412-3510-535-12-24 - Non Exempt General Emp	$679,304	$697,000	$752,609	$866,954	$920,423	$53,469
412-3510-535-12-30 - Assignment Differential	$4,145	$1,726	$4,366	$9,526	$9,526	$0
412-3510-535-12-60 - Accrued Vacation/Sick Lve	-$2,842	$11,635	–	–	–	$0
412-3510-535-13-20 - Drop Plan Vac/Sick Payout	$3,434	$3,434	$2,901	$11,200	$11,200	$0
412-3510-535-14-10 - Overtime Regular	$12,047	$6,073	$13,657	$30,000	$30,000	$0
412-3510-535-14-40 - Overtime Call-In	$207,214	$193,392	$163,491	$60,000	$60,000	$0
412-3510-535-15-10 - Stand By	$10,532	$11,257	$11,866	$8,000	$8,000	$0
412-3510-535-15-40 - Paid Vacation Term Empl	$634	$406	–	–	–	$0
412-3510-535-15-50 - Paid Sick Leave Term Empl	$450	$151	–	–	–	$0
412-3510-535-15-70 - Incentive Pay	$7,527	$6,577	$8,139	$9,600	$9,600	$0
412-3510-535-15-71 - Essential First Responders	–	–	$3,258	–	$3,260	$3,260
412-3510-535-17-10 - Sick Lv Sellback	$1,079	$3,637	$2,545	$2,000	$2,000	$0
412-3510-535-17-20 - Vacation Lv Sellback	$1,635	$2,562	$1,941	$6,000	$6,000	$0
412-3510-535-21-00 - Fica Taxes	$76,594	$77,283	$81,195	$75,864	$80,335	$4,471
412-3510-535-22-10 - Genl Employees Retirement	$424,621	$444,008	$471,573	$471,573	$497,381	$25,808
412-3510-535-23-20 - Gen Empl Veba Trust	$18,113	$18,348	$19,875	$24,518	$26,253	$1,735
412-3510-535-26-20 - Automobile	$361	$4	–	$400	$400	$0
412-3510-535-26-40 - Education	$4,273	$2,587	$4,170	$11,000	$11,000	$0
412-3510-535-28-10 - Pension Contribution	-$424,621	-$19,387	–	–	–	$0
412-3510-535-28-20 - Pension Expense	$853,285	$15,339	–	–	–	$0
PERSONAL SERVICES TOTAL	**$2,005,037**	**$1,596,202**	**$1,673,739**	**$1,712,966**	**$1,811,361**	**$98,395**
Operating Expenses						
412-3510-535-31-60 - Other Professional	$10,472	$38,053	$43,470	$47,180	$67,180	$20,000
412-3510-535-39-20 - Central Svcs Chgs	$51,574	$51,469	$63,605	$63,605	$65,513	$1,908
412-3510-535-39-30 - Central Stores Chgs	$35,512	$35,561	$36,878	$36,878	$37,984	$1,106
412-3510-535-39-60 - Insur Svc Chgs -Health	$176,147	$224,694	$289,693	$289,693	$304,454	$14,761
412-3510-535-39-65 - Insur Svc Chgs -Risk Mgmt	$122,304	$150,697	$162,392	$162,392	$168,371	$5,979
412-3510-535-39-80 - Vehicle Service Chgs	$109,764	$126,800	$136,053	$136,053	$152,427	$16,374
412-3510-535-39-90 - Information Tech Charges	$42,562	$58,390	$65,734	$65,734	$67,172	$1,438
412-3510-535-40-10 - Travel Education Member	$3,851	$6,605	$1,674	$3,600	$4,100	$500
412-3510-535-41-20 - Postage	$896	$392	$282	$1,500	$1,000	-$500
412-3510-535-43-10 - Communication Svc/Phone	$3,408	$3,611	$3,648	$4,200	$4,200	$0
412-3510-535-43-20 - Gas	$624	$1,782	$579	$800	$800	$0
412-3510-535-43-40 - Water And Wastewater	$48,477	$47,025	$47,990	$43,700	$43,700	$0
412-3510-535-43-50 - Disposal Charges	$4,804	$4,933	$4,999	$5,000	$5,000	$0
412-3510-535-46-10 - Land, Bldgs, Improvements	$140,726	$156,797	$197,042	$213,950	$213,950	$0
412-3510-535-46-30 - Machinery & Equipment	$218,780	$188,724	$124,754	$160,000	$160,000	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
412-3510-535-46-40 - Maintenance Contracts	$11,685	$1,119	$6,422	$18,250	$18,250	$0
412-3510-535-46-50 - Special Services	$492,187	$557,707	$487,848	$579,200	$579,200	$0
412-3510-535-51-10 - Office Supplies	$800	$800	$800	$800	$800	$0
412-3510-535-52-05 - Chemicals/Horticultural	$7,992	$7,915	$7,975	$8,000	$8,000	$0
412-3510-535-52-10 - Fuel	$4,266	–	$2,805	$5,000	$5,000	$0
412-3510-535-52-15 - Small Tools Minor Equip	$18,169	$182	$2,966	$8,000	$8,000	$0
412-3510-535-52-20 - Special Supplies	$62,762	$46,642	$35,995	$56,320	$56,320	$0
412-3510-535-52-50 - Clothing	$4,515	$4,928	$7,146	$7,420	$7,420	$0
412-3510-535-52-55 - Cleaning	$784	$573	$335	$1,201	$1,201	$0
412-3510-535-59-10 - Depreciation	$729,334	$743,090	$818,223	–	–	$0
OPERATING EXPENSES TOTAL	**$2,302,395**	**$2,458,489**	**$2,549,310**	**$1,918,476**	**$1,980,042**	**$61,566**
Capital						
412-3510-535-64-05 - Motor Vehicles	$78,735	$47,552	$551,357	$586,039	$142,000	-$444,039
412-3510-535-64-10 - Heavy Machinery & Equip	$247,661	$690,499	$380,329	$401,358	$259,000	-$142,358
412-3510-535-64-20 - Computer	$0	–	$29,461	$58,391	–	-$58,391
412-3510-535-64-40 - Light	–	–	–	–	$175,200	$175,200
412-3510-535-69-99 - Additions To Bal Sheet	–	-$738,051	-$954,127	–	–	$0
CAPITAL TOTAL	**$326,396**	**$0**	**$7,020**	**$1,045,788**	**$576,200**	**-$469,588**
Other Expenses						
412-3510-535-95-10 - Loss On Fixed Asset Disp	$27,625	$130,132	–	–	–	$0
OTHER EXPENSES TOTAL	**$27,625**	**$130,132**	**–**	**–**	**–**	**$0**
WASTEWATER PUMPING TOTAL	**$4,661,453**	**$4,184,823**	**$4,230,069**	**$4,677,230**	**$4,367,603**	**-$309,627**
EXPENDITURES TOTAL	**$4,661,453**	**$4,184,823**	**$4,230,069**	**$4,677,230**	**$4,367,603**	**-$309,627**

412-3520 - Wastewater Transmission By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Wastewater Transmission						
Personal Services						
412-3520-535-12-10 - Exempt	$101,079	$106,897	$116,339	$112,376	$120,374	$7,998
412-3520-535-12-24 - Non Exempt General Emp	$1,077,577	$1,052,582	$1,165,645	$1,206,558	$1,246,026	$39,468
412-3520-535-12-30 - Assignment Differential	$415	$5,291	$335	$23,556	$23,556	$0
412-3520-535-12-60 - Accrued Vacation/Sick Lve	-$9,084	$20,684	–	–	–	$0
412-3520-535-13-20 - Drop Plan Vac/Sick Payout	$10,424	$20,307	$3,838	$8,000	$8,000	$0
412-3520-535-14-10 - Overtime Regular	$22,115	$13,737	$20,573	$30,100	$30,100	$0
412-3520-535-14-40 - Overtime Call-In	$59,164	$68,746	$88,351	$50,000	$50,000	$0
412-3520-535-15-10 - Stand By	$8,104	$8,176	$9,885	$5,800	$5,800	$0
412-3520-535-15-40 - Paid Vacation Term Empl	–	$1,271	–	–	–	$0
412-3520-535-15-50 - Paid Sick Leave Term Empl	–	$665	–	–	–	$0
412-3520-535-15-70 - Incentive Pay	$12,951	$12,810	$16,126	$15,850	$15,850	$0
412-3520-535-15-71 - Essential First Responders	–	–	$4,261	–	$4,265	$4,265
412-3520-535-17-10 - Sick Lv Sellback	$630	$2,930	$3,164	$3,000	$3,000	$0
412-3520-535-17-20 - Vacation Lv Sellback	$7,162	$2,442	$3,164	$8,000	$8,000	$0
412-3520-535-21-00 - Fica Taxes	$100,231	$105,507	$109,802	$100,899	$104,530	$3,631
412-3520-535-22-10 - Genl Employees Retirement	$617,616	$644,844	$685,716	$685,716	$720,266	$34,550
412-3520-535-23-20 - Gen Empl Veba Trust	$26,562	$26,115	$28,813	$32,974	$34,160	$1,186
412-3520-535-28-10 - Pension Contribution	-$617,616	-$27,228	–	–	–	$0
412-3520-535-28-20 - Pension Expense	$1,284,981	$16,441	–	–	–	$0
PERSONAL SERVICES TOTAL	**$2,702,310**	**$2,082,217**	**$2,256,012**	**$2,282,829**	**$2,373,927**	**$91,098**
Operating Expenses						
412-3520-535-31-60 - Other Professional	$664,518	$27,140	$30,590	$27,180	$47,180	$20,000
412-3520-535-39-20 - Central Svcs Chgs	$46,533	$46,438	$57,388	$57,388	$59,110	$1,722
412-3520-535-39-30 - Central Stores Chgs	$84,444	$84,561	$87,692	$87,692	$90,323	$2,631
412-3520-535-39-60 - Insur Svc Chgs -Health	$176,095	$224,627	$289,606	$289,606	$304,362	$14,756
412-3520-535-39-65 - Insur Svc Chgs -Risk Mgmt	$212,611	$261,969	$282,299	$282,299	$292,692	$10,393
412-3520-535-39-80 - Vehicle Service Chgs	$197,415	$228,055	$244,696	$244,696	$274,146	$29,450
412-3520-535-40-10 - Travel Education Member	$5,537	$7,890	$6,731	$7,000	$7,000	$0
412-3520-535-43-10 - Communication Svc/Phone	$2,928	$4,129	$4,125	$4,200	$4,200	$0
412-3520-535-43-50 - Disposal Charges	$16,043	$22,482	$13,473	$13,500	$13,500	$0
412-3520-535-46-10 - Land, Bldgs, Improvements	$63,068	$89,848	$126,816	$132,000	$118,000	-$14,000
412-3520-535-46-30 - Machinery & Equipment	$24,212	$29,726	$31,427	$19,000	$29,000	$10,000
412-3520-535-46-50 - Special Services	$81,381	$77,581	$4,927	$37,885	$37,885	$0
412-3520-535-48-10 - Advertising	–	–	–	$85	$85	$0
412-3520-535-51-10 - Office Supplies	$1,275	$1,275	$1,275	$1,275	$1,275	$0
412-3520-535-52-05 - Chemicals/Horticultural	$6,870	$6,896	$5,799	$6,915	$6,915	$0
412-3520-535-52-15 - Small Tools Minor Equip	$8,921	$9,273	$6,941	$5,000	$9,000	$4,000
412-3520-535-52-20 - Special Supplies	$10,042	$14,036	$2,904	$2,115	$2,115	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
412-3520-535-52-50 - Clothing	$12,019	$11,145	$12,618	$14,400	$14,400	$0
412-3520-535-52-55 - Cleaning	$1,664	$1,319	$1,214	$1,300	$1,300	$0
412-3520-535-59-10 - Depreciation	$1,906,570	$1,659,137	$1,904,268	–	–	$0
OPERATING EXPENSES TOTAL	**$3,522,148**	**$2,807,528**	**$3,114,788**	**$1,233,536**	**$1,312,488**	**$78,952**
Capital						
412-3520-535-64-05 - Motor Vehicles	$139,789	$1,030,069	$602,488	$600,000	$90,000	-$510,000
412-3520-535-64-10 - Heavy Machinery & Equip	–	$7,192	–	–	–	$0
412-3520-535-69-99 - Additions To Bal Sheet	–	-$1,037,261	-$602,488	–	–	$0
CAPITAL TOTAL	**$139,789**	**$0**	**$0**	**$600,000**	**$90,000**	**-$510,000**
Other Expenses						
412-3520-535-91-11 - Interfund Trans To 420	$2,660,833	$5,698,774	$1,180,279	$1,180,279	$1,890,262	$709,983
412-3520-535-95-10 - Loss On Fixed Asset Disp	–	$11,699	–	–	–	$0
OTHER EXPENSES TOTAL	**$2,660,833**	**$5,710,473**	**$1,180,279**	**$1,180,279**	**$1,890,262**	**$709,983**
WASTEWATER TRANSMISSION TOTAL	**$9,025,080**	**$10,600,218**	**$6,551,079**	**$5,296,644**	**$5,666,677**	**$370,033**
EXPENDITURES TOTAL	**$9,025,080**	**$10,600,218**	**$6,551,079**	**$5,296,644**	**$5,666,677**	**$370,033**

412-3530 - Wastewater Treatment By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Wastewater Treatment						
Operating Expenses						
412-3530-535-43-50 - Disposal Charges	$12,265,648	$12,311,489	$13,188,761	$13,009,313	$14,009,313	$1,000,000
OPERATING EXPENSES TOTAL	**$12,265,648**	**$12,311,489**	**$13,188,761**	**$13,009,313**	**$14,009,313**	**$1,000,000**
WASTEWATER TREATMENT TOTAL	**$12,265,648**	**$12,311,489**	**$13,188,761**	**$13,009,313**	**$14,009,313**	**$1,000,000**
EXPENDITURES TOTAL	**$12,265,648**	**$12,311,489**	**$13,188,761**	**$13,009,313**	**$14,009,313**	**$1,000,000**

420-462 - Enterprise Funds

420 - Utility Renewal and Replacement Capital Fund
425 - Stormwater Operations Fund
426 - Stormwater Capital Fund
462 - Airpark Operations Fund

Fund 420 - Utility Renewal and Replacement Capital Fund Revenues and Expenditures

Fund 420 - Utility R&R Capital by Project Detail

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Intergovernmental Revenue						
420-0000-331-331.31-01 - Emerging Contaminant	–	$335,300	$3,651,995	–	–	$0
420-0000-334-334.33-20 - FL Dep Chlorine Conserv	$147,342	–	–	–	–	$0
420-0000-337-337.33-00 - Brwd Cty IWRP Grant 06904	$34,200	$175,000	-$175,000	–	–	$0
420-0000-337-337.90-00 - Other	$157,814	$106,642	–	–	–	$0
INTERGOVERNMENTAL REVENUE TOTAL	**$339,356**	**$616,942**	**$3,476,995**	**–**	**–**	**$0**
Miscellaneous Revenues						
420-0000-361-361.10-00 - Interest Earnings	$678,320	$1,134,881	$0	$200,000	$350,000	$150,000
420-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$718,979	$1,259,374	$0	–	–	$0
420-0000-361-361.35-00 - Int Realized Gain(Loss)	-$179,557	-$193,450	$0	–	–	$0
MISCELLANEOUS REVENUES TOTAL	**$1,217,741**	**$2,200,805**	**$0**	**$200,000**	**$350,000**	**$150,000**
Other Sources						
420-0000-381-381.14-12 - Transfer From Fund 412	$6,200,000	$7,982,108	$89,201,329	$2,744,834	$4,395,958	$1,651,124
420-0000-384-384.10-00 - Govt Funds Debt Proceeds	–	–	–	$53,151,667	–	-$53,151,667
OTHER SOURCES TOTAL	**$6,200,000**	**$7,982,108**	**$89,201,329**	**$55,896,501**	**$4,395,958**	**-$51,500,543**
REVENUES TOTAL	**$7,757,097**	**$10,799,856**	**$92,678,324**	**$56,096,501**	**$4,745,958**	**-$51,350,543**
Expenses						
Water Treatment Plant						
420-3320-533-69-99 - Additions To Bal Sheet	–	-$12,481,619	–	–	–	$0
WATER TREATMENT PLANT TOTAL	**–**	**-$12,481,619**	**–**	**–**	**–**	**$0**
02828 San Swr Manhole Reh						
420-7206-535-65-02 - City Fees	–	$8,438	–	–	–	$0
420-7206-535-65-12 - Construction	$0	$104,164	$172,530	$95,000	$95,000	$0
02828 SAN SWR MANHOLE REH TOTAL	**$0**	**$112,602**	**$172,530**	**$95,000**	**$95,000**	**$0**
04870 Swr Gravity Main04						
420-7248-535-65-02 - City Fees	$9,407	$108,428	–	–	–	$0
420-7248-535-65-12 - Construction	$144,931	$1,338,490	$931,239	$1,200,000	–	-$1,200,000
04870 SWR GRAVITY MAIN04 TOTAL	**$154,338**	**$1,446,918**	**$931,239**	**$1,200,000**	**–**	**-$1,200,000**
05886 Wtr Trtmt Pl Maint						
420-7264-533-65-03 - Outside Consulting/Design	–	–	$9,240	–	–	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
420-7264-533-65-11 - Equipment	$220,904	$171,825	$499,601	$500,000	$500,000	$0
05886 WTR TRTMT PL MAINT TOTAL	**$220,904**	**$171,825**	**$508,841**	**$500,000**	**$500,000**	**$0**
05887 Recl Wtr Pl Improv						
420-7265-533-65-11 - Equipment	$51,848	$248,478	$265,600	$300,000	$300,000	$0
05887 RECL WTR PL IMPROV TOTAL	**$51,848**	**$248,478**	**$265,600**	**$300,000**	**$300,000**	**$0**
06904 Reuse Dist Expansio						
420-7282-533-65-02 - City Fees	$83,997	$90,204	–	–	–	$0
420-7282-533-65-12 - Construction	$1,294,073	$1,113,519	$14,123	$425,000	–	-$425,000
06904 REUSE DIST EXPANSIO TOTAL	**$1,378,070**	**$1,203,723**	**$14,123**	**$425,000**	**–**	**-$425,000**
07931 Watermain Repl 07						
420-7309-533-65-02 - City Fees	$30,372	$45,918	–	–	–	$0
420-7309-533-65-12 - Construction	$467,916	$566,829	$11,723	$510,000	$510,000	$0
07931 WATERMAIN REPL 07 TOTAL	**$498,288**	**$612,747**	**$11,723**	**$510,000**	**$510,000**	**$0**
07932 Well Maint Prgm						
420-7310-533-65-02 - City Fees	$428	$4,812	–	–	–	$0
420-7310-533-65-03 - Outside Consulting/Design	$18,988	$7,021	$99,375	–	–	$0
420-7310-533-65-11 - Equipment	$48,657	$6,688	$82,638	$250,000	–	-$250,000
420-7310-533-65-12 - Construction	$6,600	$59,406	–	–	$500,000	$500,000
07932 WELL MAINT PRGM TOTAL	**$74,673**	**$77,926**	**$182,012**	**$250,000**	**$500,000**	**$250,000**
08968 Lift Station Rehab						
420-7345-535-65-02 - City Fees	$127,808	$277,368	$7,746	–	–	$0
420-7345-535-65-03 - Outside Consulting/Design	–	$13,129	$22,690	–	–	$0
420-7345-535-65-12 - Construction	$1,902,110	$3,423,964	$1,008,943	$1,800,000	–	-$1,800,000
08968 LIFT STATION REHAB TOTAL	**$2,029,918**	**$3,714,461**	**$1,039,379**	**$1,800,000**	**–**	**-$1,800,000**
10988 Water Conserv Prog						
420-7365-533-65-04 - Other Professional Fees	$0	$519	–	–	–	$0
10988 WATER CONSERV PROG TOTAL	**$0**	**$519**	**–**	**–**	**–**	**$0**
11194 Wtp Electr Rehab						
420-7472-533-65-03 - Outside Consulting/Design	$192,397	$1,356,571	$73,922	–	–	$0
420-7472-533-65-11 - Equipment	–	–	–	$12,000,000	–	-$12,000,000
420-7472-533-65-12 - Construction	–	–	–	$15,000,000	–	-$15,000,000
11194 WTP ELECTR REHAB TOTAL	**$192,397**	**$1,356,571**	**$73,922**	**$27,000,000**	**–**	**-$27,000,000**
16288 Util Water Inter Co						
420-7566-533-65-02 - City Fees	$24,071	–	–	–	–	$0
420-7566-533-65-12 - Construction	$370,847	–	–	–	–	$0
16288 UTIL WATER INTER CO TOTAL	**$394,918**	**–**	**–**	**–**	**–**	**$0**
16289 Hurricane Prep Wtp						
420-7567-533-65-02 - City Fees	$72,805	$28,614	–	–	–	$0
420-7567-533-65-03 - Outside Consulting/Design	$121,713	$19,482	$15,077	–	–	$0
420-7567-533-65-12 - Construction	$1,121,642	$353,230	$6,500	–	–	$0
16289 HURRICANE PREP WTP TOTAL	**$1,316,160**	**$401,327**	**$21,577**	**–**	**–**	**$0**
17305 WTR Meter Repalcement						
420-7583-533-65-11 - Equipment	$299,333	$546,364	$513,591	$6,100,000	–	-$6,100,000
17305 WTR METER REPALCEMENT TOTAL	**$299,333**	**$546,364**	**$513,591**	**$6,100,000**	**–**	**-$6,100,000**
19345 WW FORCE MAIN ASSES						
420-7623-535-65-02 - City Fees	–	$42,382	–	–	–	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
420-7623-535-65-04 - Other Professional Fees	–	$325,158	–	–	–	$0
420-7623-535-65-12 - Construction	–	$523,182	$308,544	$2,176,667	–	-$2,176,667
19345 WW FORCE MAIN ASSES TOTAL	**–**	**$890,722**	**$308,544**	**$2,176,667**	**–**	**-$2,176,667**
19347 NON SEWER AREA C						
420-7625-535-65-02 - City Fees	–	$392	–	–	–	$0
420-7625-535-65-03 - Outside Consulting/Design	$13,008	$36,100	$20,550	–	–	$0
420-7625-535-65-12 - Construction	–	$4,840	$7,083	–	–	$0
19347 NON SEWER AREA C TOTAL	**$13,008**	**$41,332**	**$27,633**	**–**	**–**	**$0**
19349 WELLFLD PERF & RELO						
420-7627-533-65-03 - Outside Consulting/Design	$76,085	$37,644	$32,330	–	–	$0
420-7627-533-65-05 - Permit Fees	–	–	$12,500	–	–	$0
19349 WELLFLD PERF & RELO TOTAL	**$76,085**	**$37,644**	**$44,830**	**–**	**–**	**$0**
20384 Wtp Reuse Tank Clea						
420-7663-533-65-03 - Outside Consulting/Design	–	$56,700	$38,360	–	–	$0
20384 WTP REUSE TANK CLEA TOTAL	**–**	**$56,700**	**$38,360**	**–**	**–**	**$0**
20386 Reuse Conn Svc						
420-7665-533-65-02 - City Fees	$1,497	$1,808	–	–	–	$0
420-7665-533-65-03 - Outside Consulting/Design	–	–	–	$145,000	$169,000	$24,000
420-7665-533-65-12 - Construction	$23,062	$22,320	$81,931	–	–	$0
20386 REUSE CONN SVC TOTAL	**$24,559**	**$24,128**	**$81,931**	**$145,000**	**$169,000**	**$24,000**
21401 Ww Master Pl 2021						
420-7680-535-65-03 - Outside Consulting/Design	$36,535	–	–	–	–	$0
21401 WW MASTER PL 2021 TOTAL	**$36,535**	**–**	**–**	**–**	**–**	**$0**
21402 Reuse Emerg Pwr Sup						
420-7681-533-65-11 - Equipment	–	–	–	$60,000	–	-$60,000
21402 REUSE EMERG PWR SUP TOTAL	**–**	**–**	**–**	**$60,000**	**–**	**-$60,000**
21409 Lyons Imp Serie2021						
420-7688-535-65-02 - City Fees	$238,349	$75,075	–	–	–	$0
420-7688-535-65-12 - Construction	$3,672,033	$926,740	$37,519	–	–	$0
21409 LYONS IMP SERIE2021 TOTAL	**$3,910,382**	**$1,001,815**	**$37,519**	**–**	**–**	**$0**
22155 Redirect E Mcnab Rd						
420-7701-535-65-01 - Program Admin/Design	–	–	–	–	$100,000	$100,000
420-7701-535-65-12 - Construction	–	–	–	–	$400,000	$400,000
22155 REDIRECT E MCNAB RD TOTAL	**–**	**–**	**–**	**–**	**$500,000**	**$500,000**
22165 Lift Station Pump						
420-7703-535-65-11 - Equipment	–	$42,943	–	$100,000	–	-$100,000
22165 LIFT STATION PUMP TOTAL	**–**	**$42,943**	**–**	**$100,000**	**–**	**-$100,000**
22170 Meter Data Collecti						
420-7704-533-65-11 - Equipment	–	–	$19,599	–	–	$0
22170 METER DATA COLLECTI TOTAL	**–**	**–**	**$19,599**	**–**	**–**	**$0**
24003 Monitor Well Repl						
420-7734-533-65-12 - Construction	–	–	–	$3,950,000	–	-$3,950,000
24003 MONITOR WELL REPL TOTAL	**–**	**–**	**–**	**$3,950,000**	**–**	**-$3,950,000**
24004 Water Supply Plan						
420-7735-533-65-03 - Outside Consulting/Design	–	$45,311	$43,474	–	–	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
24004 WATER SUPPLY PLAN TOTAL	**–**	**$45,311**	**$43,474**	**–**	**–**	**$0**
24005 Wtr Master Plan 5 Y						
420-7736-533-65-03 - Outside Consulting/Design	–	$39,118	$160,854	–	–	$0
24005 WTR MASTER PLAN 5 Y TOTAL	**–**	**$39,118**	**$160,854**	**–**	**–**	**$0**
24006 Rse Master Plan 5 Y						
420-7737-533-65-03 - Outside Consulting/Design	–	$73,145	$53,470	–	–	$0
24006 RSE MASTER PLAN 5 Y TOTAL	**–**	**$73,145**	**$53,470**	**–**	**–**	**$0**
24023 Emerging Contaminants						
420-7754-533-65-03 - Outside Consulting/Design	–	$335,300	$4,151,482	–	–	$0
420-7754-533-65-05 - Permit Fees	–	–	$12,500	–	–	$0
420-7754-533-65-12 - Construction	–	$0	–	$10,000,000	–	-$10,000,000
24023 EMERGING CONTAMINANTS TOTAL	**–**	**$335,300**	**$4,163,982**	**$10,000,000**	**–**	**-$10,000,000**
25001 New Storage Buildin						
420-7758-533-65-12 - Construction	–	–	–	$500,000	–	-$500,000
25001 NEW STORAGE BUILDIN TOTAL	**–**	**–**	**–**	**$500,000**	**–**	**-$500,000**
25002 Lead Serv Line Impv						
420-7759-533-65-12 - Construction	–	–	–	$80,000	–	-$80,000
25002 LEAD SERV LINE IMPV TOTAL	**–**	**–**	**–**	**$80,000**	**–**	**-$80,000**
2024 W/s Revenue Bond						
420-7765-533-65-11 - Equipment	–	–	$10,597,796	–	–	$0
420-7765-533-65-12 - Construction	–	–	$2,236,309	–	–	$0
2024 W/S REVENUE BOND TOTAL	**–**	**–**	**$12,834,105**	**–**	**–**	**$0**
26003 Riverside Drive Force Main Rehab/Replacement						
420-7769-535-65-12 - Construction	–	–	–	–	$539,000	$539,000
26003 RIVERSIDE DRIVE FORCE MAIN REHAB/REPLACEMENT TOTAL	**–**	**–**	**–**	**–**	**$539,000**	**$539,000**
26004 Lift Station 61 Service Area Separation						
420-7770-535-65-03 - Outside Consulting/Design	–	–	–	–	$50,000	$50,000
26004 LIFT STATION 61 SERVICE AREA SEPARATION TOTAL	**–**	**–**	**–**	**–**	**$50,000**	**$50,000**
26005 Cypress Road Forcemain Replacement						
420-7771-533-65-12 - Construction	–	–	–	–	$500,000	$500,000
26005 CYPRESS ROAD FORCEMAIN REPLACEMENT TOTAL	**–**	**–**	**–**	**–**	**$500,000**	**$500,000**
26006 NW 1st Street Habitat Reimbursement						
420-7772-533-65-12 - Construction	–	–	–	–	$150,000	$150,000
26006 NW 1ST STREET HABITAT REIMBURSEMENT TOTAL	**–**	**–**	**–**	**–**	**$150,000**	**$150,000**
Art -Powerline Sculpture						
420-6126-539-65-14 - Capital Outlay Public Art	–	–	$20,000	–	–	$0
ART -POWERLINE SCULPTURE TOTAL	**–**	**–**	**$20,000**	**–**	**–**	**$0**
Utility Box Wraps Round3						
420-6127-539-65-14 - Capital Outlay Public Art	–	–	$3,753	–	–	$0
UTILITY BOX WRAPS ROUND3 TOTAL	**–**	**–**	**$3,753**	**–**	**–**	**$0**
Non-Departmental						
420-0000-599-99-20 - Working Capital Reserve	–	–	–	$200,000	$200,000	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
420-0000-599-99-65 - Project Admin Fee Reserve	–	–	–	$704,834	$732,958	$28,124
NON-DEPARTMENTAL TOTAL	**–**	**–**	**–**	**$904,834**	**$932,958**	**$28,124**
EXPENSES TOTAL	**$10,671,416**	**-$1**	**$21,572,592**	**$56,096,501**	**$4,745,958**	**-$51,350,543**

Fund 425 – Stormwater Operations Fund Revenues and Expenditures

Fund 425 – Stormwater Operations Fund Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Charges For Services						
425-0000-343-343.34-00 - Stormwater Fees	$4,806,222	$4,689,556	$5,109,280	$5,115,000	$5,595,706	$480,706
CHARGES FOR SERVICES TOTAL	**$4,806,222**	**$4,689,556**	**$5,109,280**	**$5,115,000**	**$5,595,706**	**$480,706**
Miscellaneous Revenues						
425-0000-361-361.10-00 - Interest Earnings	$376,651	$40,169	$248,958	$88,000	$20,000	-$68,000
425-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$160,792	$340,499	-$129,155	$0	$0	$0
425-0000-361-361.35-00 - Int Realized Gain(Loss)	-$37,592	$8,188	-$1,307	$0	$0	$0
425-0000-364-364.30-00 - Sale Of Fixed Assets	$864	–	–	$0	$0	$0
425-0000-369-369.92-00 - Other Revenues	$36,015	–	$300	$0	$0	$0
MISCELLANEOUS REVENUES TOTAL	**$536,730**	**$388,856**	**$118,795**	**$88,000**	**$20,000**	**-$68,000**
Other Sources						
425-0000-384-384.10-00 - Govt Funds Debt Proceeds	–	$915,591	$64,700	$0	$0	$0
425-0000-384-384.20-99 - Elimination Other Financi	–	-$915,591	-$64,700	$0	$0	$0
425-0000-389-389.45-00 - Contributed Capital	–	$330,681	–	$0	$0	$0
OTHER SOURCES TOTAL	**–**	**$330,681**	**$0**	**$0**	**$0**	**$0**
Other Financing Sources						
425-0000-392-392.20-00 - Budgetary Retained Earn	–	–	–	$1,139,275	$365,214	-$774,061
OTHER FINANCING SOURCES TOTAL	**–**	**–**	**–**	**$1,139,275**	**$365,214**	**-$774,061**
REVENUES TOTAL	**$5,342,952**	**$5,409,093**	**$5,228,075**	**$6,342,275**	**$5,980,920**	**-$361,355**
Expenditures						
Personal Services						
Regular Salaries & Wages						
12-10 - Exempt	$103,457	$109,066	$118,624	$112,376	$120,962	$8,586
12-24 - Non Exempt General Emp	$514,208	$462,958	$577,593	$573,708	$700,290	$126,582
12-30 - Assignment Differential	–	$76	$2,760	$10,000	$5,000	-$5,000
12-60 - Accrued Vacation/Sick Lve	-$18,585	-$884	–	$0	$0	$0
REGULAR SALARIES & WAGES TOTAL	**$599,079**	**$571,217**	**$698,977**	**$696,084**	**$826,252**	**$130,168**
Other Salaries & Wages						
13-20 - Drop Plan Vac/Sick Payout	–	$16,637	$24,956	$0	$0	$0
OTHER SALARIES & WAGES TOTAL	**–**	**$16,637**	**$24,956**	**$0**	**$0**	**$0**
Overtime						
14-10 - Overtime Regular	$8,423	$2,639	$11,423	$10,100	$10,100	$0
14-40 - Overtime Call-In	$3,653	$3,174	$2,704	$2,000	$2,000	$0
OVERTIME TOTAL	**$12,075**	**$5,814**	**$14,127**	**$12,100**	**$12,100**	**$0**
Special Pay						
15-10 - Stand By	$4,535	$5,771	$4,267	$0	$0	$0
15-40 - Paid Vacation Term Empl	$2,549	$1,621	$2,507	$0	$0	$0
15-50 - Paid Sick Leave Term Empl	$4,600	–	$2,738	$0	$0	$0
15-70 - Incentive Pay	$10,646	$11,832	$10,565	$12,200	$12,200	$0
15-71 - Essential First Responders	–	–	$2,914	$0	$2,915	$2,915
17-10 - Sick Lv Sellback	$4,277	$2,785	$1,982	$2,500	$2,500	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
17-20 - Vacation Lv Sellback	$1,604	$1,693	$1,982	$5,000	$5,000	$0
SPECIAL PAY TOTAL	**$28,211**	**$23,701**	**$26,957**	**$19,700**	**$22,615**	**$2,915**
Fica Taxes						
21-00 - Fica Taxes	$51,601	$49,598	$59,269	$52,486	$62,810	$10,324
FICA TAXES TOTAL	**$51,601**	**$49,598**	**$59,269**	**$52,486**	**$62,810**	**$10,324**
Retirement Contributions						
22-10 - Genl Employees Retirement	$172,342	$187,714	$213,235	$213,235	$231,149	$17,914
RETIREMENT CONTRIBUTIONS TOTAL	**$172,342**	**$187,714**	**$213,235**	**$213,235**	**$231,149**	**$17,914**
Health Insurance						
23-20 - Gen Empl Veba Trust	$14,020	$12,862	$15,713	$17,153	$20,519	$3,366
HEALTH INSURANCE TOTAL	**$14,020**	**$12,862**	**$15,713**	**$17,153**	**$20,519**	**$3,366**
Payroll Gasb 68 Adjustmnt						
28-10 - Pension Contribution	-$172,342	-$15,372	–	$0	$0	$0
28-20 - Pension Expense	$623,277	$51,607	–	$0	$0	$0
PAYROLL GASB 68 ADJUSTMNT TOTAL	**$450,935**	**$36,235**	**–**	**$0**	**$0**	**$0**
PERSONAL SERVICES TOTAL	**$1,328,263**	**$903,778**	**$1,053,233**	**$1,010,758**	**$1,175,445**	**$164,687**
Operating Expenses						
Professional Services						
31-60 - Other Professional	$37,984	$56,142	$14,814	$46,600	$66,600	$20,000
PROFESSIONAL SERVICES TOTAL	**$37,984**	**$56,142**	**$14,814**	**$46,600**	**$66,600**	**$20,000**
Accounting & Auditing						
32-10 - Accounting & Auditing	$1,978	$1,838	$1,860	$2,251	$2,251	$0
ACCOUNTING & AUDITING TOTAL	**$1,978**	**$1,838**	**$1,860**	**$2,251**	**$2,251**	**$0**
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	$547,572	$574,951	$603,699	$603,699	$639,257	$35,558
39-20 - Central Svcs Chgs	$31,258	$31,194	$38,549	$38,549	$39,705	$1,156
39-30 - Central Stores Chgs	$28,182	$28,221	$29,266	$29,266	$30,144	$878
39-60 - Insur Svc Chgs -Health	$101,842	$129,910	$167,490	$167,490	$176,024	$8,534
39-65 - Insur Svc Chgs -Risk Mgmt	$12,121	$14,935	$16,094	$16,094	$16,687	$593
39-80 - Vehicle Service Chgs	$131,975	$152,458	$163,583	$163,583	$183,271	$19,688
INTERGOVERNMENT OPER SVCS TOTAL	**$852,950**	**$931,669**	**$1,018,681**	**$1,018,681**	**$1,085,088**	**$66,407**
Travel Education Member						
40-10 - Travel Education Member	$9,359	$11,283	$8,683	$10,960	$10,960	$0
TRAVEL EDUCATION MEMBER TOTAL	**$9,359**	**$11,283**	**$8,683**	**$10,960**	**$10,960**	**$0**
Utility Services						
43-10 - Communication Svc/Phone	$3,211	$3,251	$3,215	$3,700	$3,700	$0
43-50 - Disposal Charges	$19,785	$21,053	$32,616	$21,000	$21,000	$0
UTILITY SERVICES TOTAL	**$22,996**	**$24,304**	**$35,831**	**$24,700**	**$24,700**	**$0**
Insurance						
45-95 - Insurance Opeb	$91,534	$33,490	–	$0	$0	$0
INSURANCE TOTAL	**$91,534**	**$33,490**	**–**	**$0**	**$0**	**$0**
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	$26,755	$49,274	$88,094	$78,410	$78,410	$0
46-30 - Machinery & Equipment	$2,703	$2,860	$2,909	$3,340	$3,340	$0
46-40 - Maintenance Contracts	$334,306	$263,108	$308,362	$301,000	$299,000	-$2,000
46-50 - Special Services	$37,864	$32,869	$34,062	$33,460	$38,460	$5,000
REPAIR & MAINTENANCE TOTAL	**$401,628**	**$348,111**	**$433,427**	**$416,210**	**$419,210**	**$3,000**
Promotional Activities	–	–	–	$0	$2,000	$2,000
Other Current Charges						

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
49-20 - Bad Debts	-$20,470	$2,983	–	$0	$0	$0
49-50 - Credit Card Bank Fees	$24,565	$20,605	$7,507	$10,000	$5,083	-$4,917
OTHER CURRENT CHARGES TOTAL	**$4,095**	**$23,589**	**$7,507**	**$10,000**	**$5,083**	**-$4,917**
Office Supplies						
51-10 - Office Supplies	$326	$750	$750	$751	$751	$0
OFFICE SUPPLIES TOTAL	**$326**	**$750**	**$750**	**$751**	**$751**	**$0**
Operating Supplies						
52-05 - Chemicals/Horticultural	$443	$220	$400	$500	$500	$0
52-15 - Small Tools Minor Equip	$2,745	$2,809	$2,976	$3,000	$3,000	$0
52-20 - Special Supplies	$4,329	$11,753	$4,809	$5,000	$5,000	$0
52-50 - Clothing	$5,062	$4,683	$7,500	$6,200	$6,200	$0
OPERATING SUPPLIES TOTAL	**$12,580**	**$19,465**	**$15,686**	**$14,700**	**$14,700**	**$0**
Depreciation						
59-10 - Depreciation	$914,773	$1,170,667	$1,314,895	$0	$0	$0
DEPRECIATION TOTAL	**$914,773**	**$1,170,667**	**$1,314,895**	**$0**	**$0**	**$0**
OPERATING EXPENSES TOTAL	**$2,350,203**	**$2,621,307**	**$2,852,135**	**$1,544,853**	**$1,631,343**	**$86,490**
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	$0	$0	$63,123	$0	$0	$0
64-10 - Heavy Machinery & Equip	$11,177	$539,965	$1,142,323	$620,000	$0	-$620,000
64-15 - Communications	$7,519	–	–	$0	$0	$0
64-40 - Light	–	–	–	$0	$12,000	$12,000
MACHINERY & EQUIPMENT TOTAL	**$18,696**	**$539,965**	**$1,205,446**	**$620,000**	**$12,000**	**-$608,000**
Capital Projects	–	-$539,965	-$1,207,046	$0	$0	$0
CAPITAL TOTAL	**$18,696**	**$0**	**-$1,600**	**$620,000**	**$12,000**	**-$608,000**
Debt Service						
Debt Principal						
71-10 - Debt Principal	–	$204,068	$273,610	$273,610	$359,857	$86,247
71-20 - Revenue Bond	–	$390,000	$400,000	$400,000	$410,000	$10,000
71-99 - Rcls To Balance Sheet	–	-$594,068	-$673,610	$0	$0	$0
DEBT PRINCIPAL TOTAL	**–**	**$0**	**$0**	**$673,610**	**$769,857**	**$96,247**
Interest Expense						
72-10 - Interest Expense	$226,158	$216,174	$205,822	$206,839	$206,052	-$787
INTEREST EXPENSE TOTAL	**$226,158**	**$216,174**	**$205,822**	**$206,839**	**$206,052**	**-$787**
DEBT SERVICE TOTAL	**$226,158**	**$216,174**	**$205,822**	**$880,449**	**$975,909**	**$95,460**
Other Expenses						
Interfund Transfers						
91-01 - Interfund Trans To 001	$257,631	$274,000	$290,440	$290,440	$312,223	$21,783
91-44 - Interfund Trans To 426	$791,283	$20,409,819	$1,500,000	$1,500,000	$1,674,000	$174,000
INTERFUND TRANSFERS TOTAL	**$1,048,914**	**$20,683,819**	**$1,790,440**	**$1,790,440**	**$1,986,223**	**$195,783**
Loss On Fixed Asset Disp	–	$8,743	–	$0	$0	$0
Nonoperating Expenditures						
99-20 - Working Capital Reserve	–	–	–	$495,775	$200,000	-$295,775
NONOPERATING EXPENDITURES TOTAL	**–**	**–**	**–**	**$495,775**	**$200,000**	**-$295,775**
OTHER EXPENSES TOTAL	**$1,048,914**	**$20,692,562**	**$1,790,440**	**$2,286,215**	**$2,186,223**	**-$99,992**
EXPENDITURES TOTAL	**$4,972,233**	**$24,433,821**	**$5,900,030**	**$6,342,275**	**$5,980,920**	**-$361,355**

Fund 425 - Stormwater Operations Fund by Division

425-3805 – Stormwater Administration By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Stormwater Administration						
Personal Services						
425-3805-538-12-10 - Exempt	$103,457	$109,066	$118,624	$112,376	$120,962	$8,586
425-3805-538-12-24 - Non Exempt General Emp	$514,208	$462,958	$577,593	$573,708	$700,290	$126,582
425-3805-538-12-30 - Assignment Differential	–	$76	$2,760	$10,000	$5,000	-$5,000
425-3805-538-12-60 - Accrued Vacation/Sick Lve	-$18,585	-$884	–	–	–	$0
425-3805-538-13-20 - Drop Plan Vac/Sick Payout	–	$16,637	$24,956	–	–	$0
425-3805-538-14-10 - Overtime Regular	$8,423	$2,639	$11,423	$10,100	$10,100	$0
425-3805-538-14-40 - Overtime Call-In	$3,653	$3,174	$2,704	$2,000	$2,000	$0
425-3805-538-15-10 - Stand By	$4,535	$5,771	$4,267	–	–	$0
425-3805-538-15-40 - Paid Vacation Term Empl	$2,549	$1,621	$2,507	–	–	$0
425-3805-538-15-50 - Paid Sick Leave Term Empl	$4,600	–	$2,738	–	–	$0
425-3805-538-15-70 - Incentive Pay	$10,646	$11,832	$10,565	$12,200	$12,200	$0
425-3805-538-15-71 - Essential First Responders	–	–	$2,914	–	$2,915	$2,915
425-3805-538-17-10 - Sick Lv Sellback	$4,277	$2,785	$1,982	$2,500	$2,500	$0
425-3805-538-17-20 - Vacation Lv Sellback	$1,604	$1,693	$1,982	$5,000	$5,000	$0
425-3805-538-21-00 - Fica Taxes	$51,601	$49,598	$59,269	$52,486	$62,810	$10,324
425-3805-538-22-10 - Genl Employees Retirement	$172,342	$187,714	$213,235	$213,235	$231,149	$17,914
425-3805-538-23-20 - Gen Empl Veba Trust	$14,020	$12,862	$15,713	$17,153	$20,519	$3,366
425-3805-538-28-10 - Pension Contribution	-$172,342	-$15,372	–	–	–	$0
425-3805-538-28-20 - Pension Expense	$623,277	$51,607	–	–	–	$0
PERSONAL SERVICES TOTAL	**$1,328,263**	**$903,778**	**$1,053,233**	**$1,010,758**	**$1,175,445**	**$164,687**
Operating Expenses						
425-3805-538-31-60 - Other Professional	$37,984	$56,142	$14,814	$46,600	$66,600	$20,000
425-3805-538-32-10 - Accounting & Auditing	$1,978	$1,838	$1,860	$2,251	$2,251	$0
425-3805-538-39-10 - Administrative Svc Chg	$547,572	$574,951	$603,699	$603,699	$639,257	$35,558
425-3805-538-39-20 - Central Svcs Chgs	$31,258	$31,194	$38,549	$38,549	$39,705	$1,156
425-3805-538-39-30 - Central Stores Chgs	$28,182	$28,221	$29,266	$29,266	$30,144	$878
425-3805-538-39-60 - Insur Svc Chgs - Health	$101,842	$129,910	$167,490	$167,490	$176,024	$8,534
425-3805-538-39-65 - Insur Svc Chgs -Risk Mgmt	$12,121	$14,935	$16,094	$16,094	$16,687	$593
425-3805-538-39-80 - Vehicle Service Chgs	$131,975	$152,458	$163,583	$163,583	$183,271	$19,688
425-3805-538-40-10 - Travel Education Member	$9,359	$11,283	$8,683	$10,960	$10,960	$0
425-3805-538-43-10 - Communication Svc/Phone	$3,211	$3,251	$3,215	$3,700	$3,700	$0
425-3805-538-43-50 - Disposal Charges	$19,785	$21,053	$32,616	$21,000	$21,000	$0
425-3805-538-45-95 - Insurance Opeb	$91,534	$33,490	–	–	–	$0
425-3805-538-46-10 - Land, Bldgs, Improvements	$26,755	$49,274	$88,094	$78,410	$78,410	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
425-3805-538-46-30 - Machinery & Equipment	$2,703	$2,860	$2,909	$3,340	$3,340	$0
425-3805-538-46-40 - Maintenance Contracts	$334,306	$263,108	$308,362	$301,000	$299,000	-$2,000
425-3805-538-46-50 - Special Services	$37,864	$32,869	$34,062	$33,460	$38,460	$5,000
425-3805-538-48-50 - Marketing Special Events	–	–	–	–	$2,000	$2,000
425-3805-538-49-20 - Bad Debts	-$20,470	$2,983	–	–	–	$0
425-3805-538-49-50 - Credit Card Bank Fees	$24,565	$20,605	$7,507	$10,000	$5,083	-$4,917
425-3805-538-51-10 - Office Supplies	$326	$750	$750	$751	$751	$0
425-3805-538-52-05 - Chemicals/Horticultural	$443	$220	$400	$500	$500	$0
425-3805-538-52-15 - Small Tools Minor Equip	$2,745	$2,809	$2,976	$3,000	$3,000	$0
425-3805-538-52-20 - Special Supplies	$4,329	$11,753	$4,809	$5,000	$5,000	$0
425-3805-538-52-50 - Clothing	$5,062	$4,683	$7,500	$6,200	$6,200	$0
425-3805-538-59-10 - Depreciation	$914,773	$1,170,667	$1,314,895	–	–	$0
OPERATING EXPENSES TOTAL	**$2,350,203**	**$2,621,307**	**$2,852,135**	**$1,544,853**	**$1,631,343**	**$86,490**
Capital						
425-3805-538-64-05 - Motor Vehicles	–	–	$63,123	–	–	$0
425-3805-538-64-10 - Heavy Machinery & Equip	$11,177	$539,965	$1,142,323	$620,000	–	-$620,000
425-3805-538-64-15 - Communications	$7,519	–	–	–	–	$0
425-3805-538-64-40 - Light	–	–	–	–	$12,000	$12,000
425-3805-538-69-99 - Additions To Bal Sheet	–	-$539,965	-$1,207,046	–	–	$0
CAPITAL TOTAL	**$18,696**	**$0**	**-$1,600**	**$620,000**	**$12,000**	**-$608,000**
Debt Service						
425-3805-538-71-10 - Debt Principal	–	$204,068	$273,610	$273,610	$359,857	$86,247
425-3805-538-71-20 - Revenue Bond	–	$390,000	$400,000	$400,000	$410,000	$10,000
425-3805-538-71-99 - Rcls To Balance Sheet	–	-$594,068	-$673,610	–	–	$0
425-3805-538-72-10 - Interest Expense	$226,158	$216,174	$205,822	$206,839	$206,052	-$787
DEBT SERVICE TOTAL	**$226,158**	**$216,174**	**$205,822**	**$880,449**	**$975,909**	**$95,460**
Other Expenses						
425-3805-538-91-01 - Interfund Trans To 001	$257,631	$274,000	$290,440	$290,440	$312,223	$21,783
425-3805-538-91-44 - Interfund Trans To 426	$791,283	$20,409,819	$1,500,000	$1,500,000	$1,674,000	$174,000
425-3805-538-95-10 - Loss On Fixed Asset Disp	–	$8,743	–	–	–	$0
425-3805-538-99-20 - Working Capital Reserve	–	–	–	$495,775	$200,000	-$295,775
OTHER EXPENSES TOTAL	**$1,048,914**	**$20,692,562**	**$1,790,440**	**$2,286,215**	**$2,186,223**	**-$99,992**
STORMWATER ADMINISTRATION TOTAL	**$4,972,233**	**$24,433,821**	**$5,900,030**	**$6,342,275**	**$5,980,920**	**-$361,355**
EXPENDITURES TOTAL	**$4,972,233**	**$24,433,821**	**$5,900,030**	**$6,342,275**	**$5,980,920**	**-$361,355**

Fund 426 – Stormwater Capital Fund Revenues and Expenditures

Fund 426 – Stormwater Capital by Project Detail

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Miscellaneous Revenues						
426-0000-361-361.10-00 - Interest Earnings	-$7,523	$345,352	$0	–	–	$0
426-0000-361-361.35-00 - Int Realized Gain(Loss)	-$7,089	-$47,527	$0	–	–	$0
MISCELLANEOUS REVENUES TOTAL	**-$14,612**	**$297,825**	**$0**	**–**	**–**	**$0**
Other Sources						
426-0000-381-381.14-25 - Transfer From Fund 425	$791,283	$20,409,819	$1,500,000	$1,500,000	$1,674,000	$174,000
OTHER SOURCES TOTAL	**$791,283**	**$20,409,819**	**$1,500,000**	**$1,500,000**	**$1,674,000**	**$174,000**
REVENUES TOTAL	**$776,671**	**$20,707,644**	**$1,500,000**	**$1,500,000**	**$1,674,000**	**$174,000**
Expenses						
21409 Lyons Imp Serie2021						
426-7688-538-65-02 - City Fees	$151,803	$99,634	–	–	–	$0
426-7688-538-65-12 - Construction	$3,711,216	$944,053	–	–	–	$0
21409 LYONS IMP SERIE2021 TOTAL	**$3,863,019**	**$1,043,687**	**–**	**–**	**–**	**$0**
Stormwater Administration						
426-3805-538-69-99 - Additions To Bal Sheet	–	-$3,709,631	–	–	–	$0
STORMWATER ADMINISTRATION TOTAL	**–**	**-$3,709,631**	**–**	**–**	**–**	**$0**
08969 Storm Drain Headwal						
426-7346-538-65-02 - City Fees	$2,045	$4,331	–	–	–	$0
426-7346-538-65-12 - Construction	$50,000	$41,036	$58,964	$50,000	$50,000	$0
08969 STORM DRAIN HEADWAL TOTAL	**$52,045**	**$45,367**	**$58,964**	**$50,000**	**$50,000**	**$0**
11187 Strmwtr Master Plan						
426-7465-538-65-03 - Outside Consulting/Design	–	–	–	–	$350,000	$350,000
11187 STRMWTR MASTER PLAN TOTAL	**–**	**–**	**–**	**–**	**$350,000**	**$350,000**
14235 Tideflx Stormw Valv						
426-7513-538-65-02 - City Fees	$1,655	$6,501	–	–	–	$0
426-7513-538-65-12 - Construction	$40,452	$61,601	$50,903	$51,000	$51,000	$0
14235 TIDEFLX STORMW VALV TOTAL	**$42,107**	**$68,102**	**$50,903**	**$51,000**	**$51,000**	**$0**
14251 Lyons Pk Sw Improv						
426-7529-538-65-01 - Program Admin/Design	$100	–	–	–	–	$0
14251 LYONS PK SW IMPROV TOTAL	**$100**	**–**	**–**	**–**	**–**	**$0**
14252 Esquire Lake Strmwt						
426-7530-538-65-20 - Project Contingency Budg	$3,000	–	–	–	–	$0
14252 ESQUIRE LAKE STRMWT TOTAL	**$3,000**	**–**	**–**	**–**	**–**	**$0**
16291 Stormwater Kendall Lakes						
426-7569-538-65-02 - City Fees	–	$16,154	$16,100	–	–	$0
426-7569-538-65-03 - Outside Consulting/Design	$98,955	$45,844	$400	–	–	$0
426-7569-538-65-12 - Construction	$1,715,350	$153,066	–	–	–	$0
16291 STORMWATER KENDALL LAKES TOTAL	**$1,814,305**	**$215,064**	**$16,500**	**–**	**–**	**$0**
16292 Strmwtr Gateway Dr						
426-7570-538-65-02 - City Fees	$18,142	–	–	–	–	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
426-7570-538-65-03 - Outside Consulting/Design	$266,238	$39,055	–	–	–	$0
426-7570-538-65-12 - Construction	$443,519	–	–	–	–	$0
16292 STRMWTR GATEWAY DR TOTAL	**$727,899**	**$39,055**	**–**	**–**	**–**	**$0**
17308 Stormwater Pipe Lining						
426-7586-538-65-02 - City Fees	$3,430	$49,074	–	–	–	$0
426-7586-538-65-12 - Construction	$83,866	$464,983	$233,034	$300,000	$300,000	$0
17308 STORMWATER PIPE LINING TOTAL	**$87,296**	**$514,057**	**$233,034**	**$300,000**	**$300,000**	**$0**
18325 Strmw US1 & NE14 St						
426-7603-538-65-03 - Outside Consulting/Design	$0	$135,220	$41,303	–	–	$0
18325 STRMW US1 & NE14 ST TOTAL	**$0**	**$135,220**	**$41,303**	**–**	**–**	**$0**
18326 Strmw Ne 4 St Ne 3						
426-7604-538-65-02 - City Fees	$24,860	$29,944	$400	–	–	$0
426-7604-538-65-03 - Outside Consulting/Design	$20,565	$23,078	–	–	–	$0
426-7604-538-65-12 - Construction	$607,772	$283,730	–	–	–	$0
18326 STRMW NE 4 ST NE 3 TOTAL	**$653,197**	**$336,752**	**$400**	**–**	**–**	**$0**
18327 Stwm Dixie Hwy & McNab Rd						
426-7605-538-65-03 - Outside Consulting/Design	–	–	$2,317	–	–	$0
18327 STWM DIXIE HWY & MCNAB RD TOTAL	**–**	**–**	**$2,317**	**–**	**–**	**$0**
18328 Strmwt Bay Drive						
426-7606-538-65-02 - City Fees	$4,939	$11,382	–	–	–	$0
426-7606-538-65-03 - Outside Consulting/Design	$14,573	$837	$250	–	–	$0
426-7606-538-65-12 - Construction	$124,200	$75,191	$12,530	–	–	$0
18328 STRMWT BAY DRIVE TOTAL	**$143,712**	**$87,411**	**$12,780**	**–**	**–**	**$0**
18336 SW 2 ST DRAINAGE						
426-7614-538-65-02 - City Fees	$6,071	–	–	–	–	$0
426-7614-538-65-03 - Outside Consulting/Design	$43,626	–	–	–	–	$0
426-7614-538-65-12 - Construction	$148,421	–	–	–	–	$0
18336 SW 2 ST DRAINAGE TOTAL	**$198,118**	**–**	**–**	**–**	**–**	**$0**
19351 ATL BL & S RIVERSID						
426-7629-538-65-03 - Outside Consulting/Design	$21,649	$147,527	$31,653	–	–	$0
19351 ATL BL & S RIVERSID TOTAL	**$21,649**	**$147,527**	**$31,653**	**–**	**–**	**$0**
19352 NE 27 AVE NE 16 ST						
426-7630-538-65-02 - City Fees	–	$292	–	–	–	$0
426-7630-538-65-03 - Outside Consulting/Design	–	$25,770	$6,893	–	–	$0
426-7630-538-65-12 - Construction	–	$2,770	$1,772,423	–	–	$0
19352 NE 27 AVE NE 16 ST TOTAL	**–**	**$28,832**	**$1,779,315**	**–**	**–**	**$0**
20387 Strwtr Nw 22 St						
426-7666-538-65-02 - City Fees	–	$4,814	–	–	–	$0
426-7666-538-65-03 - Outside Consulting/Design	–	$70,300	$13,400	–	–	$0
426-7666-538-65-12 - Construction	–	$45,610	$766,331	–	–	$0
20387 STRWTR NW 22 ST TOTAL	**–**	**$120,724**	**$779,731**	**–**	**–**	**$0**
20388 Stw Powerline Nw33						
426-7667-538-65-03 - Outside Consulting/Design	–	$106,049	$85,428	–	–	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
20388 STW POWERLINE NW33 TOTAL	**–**	**$106,049**	**$85,428**	**–**	**–**	**$0**
20398 Stwt Nw 16 Ln						
426-7677-538-65-02 - City Fees	–	$3,707	$0	–	–	$0
426-7677-538-65-03 - Outside Consulting/Design	$803	$23,225	$11,523	–	–	$0
426-7677-538-65-12 - Construction	–	$35,127	$1,110,107	–	–	$0
20398 STWT NW 16 LN TOTAL	**$803**	**$62,058**	**$1,121,630**	**–**	**–**	**$0**
21404 Se28ave So Of Atlan						
426-7683-538-65-02 - City Fees	$1,799	$16,416	–	–	–	$0
426-7683-538-65-12 - Construction	$43,978	$155,546	$62,054	–	–	$0
21404 SE28AVE SO OF ATLAN TOTAL	**$45,777**	**$171,962**	**$62,054**	**–**	**–**	**$0**
22180 Nw 22nd Court						
426-7706-538-65-03 - Outside Consulting/Design	$20,178	$32,398	$21,210	–	–	$0
426-7706-538-65-12 - Construction	–	–	$147,162	–	–	$0
22180 NW 22ND COURT TOTAL	**$20,178**	**$32,398**	**$168,372**	**–**	**–**	**$0**
22185 Us-1 & Se 15th St						
426-7707-538-65-03 - Outside Consulting/Design	–	$118,590	$43,479	–	–	$0
22185 US-1 & SE 15TH ST TOTAL	**–**	**$118,590**	**$43,479**	**–**	**–**	**$0**
23010 Manhole Rehab						
426-7728-538-65-02 - City Fees	–	$4,952	–	–	–	$0
426-7728-538-65-12 - Construction	–	$46,919	$5,186	$40,000	$40,000	$0
23010 MANHOLE REHAB TOTAL	**–**	**$51,871**	**$5,186**	**$40,000**	**$40,000**	**$0**
23011 Grass Swales						
426-7729-538-65-02 - City Fees	–	$2,087	–	–	–	$0
426-7729-538-65-12 - Construction	–	$19,768	$45,955	$25,000	$25,000	$0
23011 GRASS SWALES TOTAL	**–**	**$21,855**	**$45,955**	**$25,000**	**$25,000**	**$0**
24024 Nw 7th Terr Improvm						
426-7755-538-65-03 - Outside Consulting/Design	–	$64,700	$0	–	–	$0
426-7755-538-65-12 - Construction	–	–	$50,100	–	–	$0
24024 NW 7TH TERR IMPROVM TOTAL	**–**	**$64,700**	**$50,100**	**–**	**–**	**$0**
24025 Se 15th Ave Improvm						
426-7756-538-65-03 - Outside Consulting/Design	–	$133,400	$21,100	–	–	$0
426-7756-538-65-12 - Construction	–	–	$8,900	–	–	$0
24025 SE 15TH AVE IMPROVM TOTAL	**–**	**$133,400**	**$30,000**	**–**	**–**	**$0**
24026 NW 10th St & Dixie HWY						
426-7757-538-65-03 - Outside Consulting/Design	–	$164,950	$135,012	–	–	$0
24026 NW 10TH ST & DIXIE HWY TOTAL	**–**	**$164,950**	**$135,012**	**–**	**–**	**$0**
25006 Andrews Ave Industrial Area						
426-7764-538-65-03 - Outside Consulting/Design	–	–	–	$400,000	–	-$400,000
426-7764-538-65-12 - Construction	–	–	–	–	$400,000	$400,000
25006 ANDREWS AVE INDUSTRIAL AREA TOTAL	**–**	**–**	**–**	**$400,000**	**$400,000**	**$0**
Non-Departmental						
426-0000-599-99-20 - Working Capital Reserve	–	–	–	$376,908	$190,649	-$186,259
426-0000-599-99-65 - Project Admin Fee Reserve	–	–	–	$257,092	$267,351	$10,259
NON-DEPARTMENTAL TOTAL	**–**	**–**	**–**	**$634,000**	**$458,000**	**-$176,000**

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
General Oper/Admin						
426-9910-599-31-60 - Other Professional	–	$5,198	$17,528	–	–	$0
GENERAL OPER/ADMIN TOTAL	**–**	**$5,198**	**$17,528**	**–**	**–**	**$0**
EXPENSES TOTAL	**$7,673,205**	**$5,197**	**$4,771,643**	**$1,500,000**	**$1,674,000**	**$174,000**

Fund 462 - Airpark Operations Fund Revenues and Expenditures

Fund 462 - Airpark Operating Fund Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Intergovernmental Revenue						
462-0000-331-331.41-01 - Faa Standard Runway Safet	–	$69,000	–	$0	$0	$0
INTERGOVERNMENTAL REVENUE TOTAL	**–**	**$69,000**	**–**	**$0**	**$0**	**$0**
Miscellaneous Revenues						
462-0000-361-361.10-00 - Interest Earnings	$25,472	$39,622	$419	$2,060	$22,000	$19,940
462-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$28,026	$27,997	-$7,916	$0	$0	$0
462-0000-361-361.35-00 - Int Realized Gain(Loss)	-$7,057	-$7,034	$1,059	$0	$0	$0
462-0000-362-362.20-00 - Land Rent	$719,638	$784,327	$828,729	$835,821	$852,376	$16,555
462-0000-362-362.30-00 - Land Rent City Facilities	$458,090	$479,263	$495,492	$495,492	$506,227	$10,735
462-0000-362-362.30-10 - Land Rent Utility Fund	$265,975	$265,975	$308,337	$308,337	$317,588	$9,251
462-0000-362-362.60-00 - Concessions & Royalties	$37,420	$34,531	$39,752	$40,000	$40,000	$0
462-0000-364-364.30-00 - Sale Of Fixed Assets	–	–	$6,935	$0	$0	$0
MISCELLANEOUS REVENUES TOTAL	**$1,527,563**	**$1,624,681**	**$1,672,808**	**$1,681,710**	**$1,738,191**	**$56,481**
Other Financing Sources						
462-0000-392-392.20-00 - Budgetary Retained Earn	–	–	–	$0	$105,531	$105,531
OTHER FINANCING SOURCES TOTAL	**–**	**–**	**–**	**$0**	**$105,531**	**$105,531**
REVENUES TOTAL	**$1,527,563**	**$1,693,681**	**$1,672,808**	**$1,681,710**	**$1,843,722**	**$162,012**
Expenditures						
Personal Services						
Regular Salaries & Wages						
12-10 - Exempt	$120,771	$128,524	$136,923	$136,627	$142,782	$6,155
12-24 - Non Exempt General Emp	$223,115	$226,443	$246,287	$254,019	$260,960	$6,941
12-30 - Assignment Differential	$709	$4,625	$7,107	$5,000	$4,850	-$150
12-60 - Accrued Vacation/Sick Lve	-$1,189	$7,747	–	$0	$0	$0
REGULAR SALARIES & WAGES TOTAL	**$343,406**	**$367,339**	**$390,318**	**$395,646**	**$408,592**	**$12,946**
Other Salaries & Wages						
13-10 - Temporary & Part Time	$33,545	$33,805	$36,221	$36,534	$38,217	$1,683
13-20 - Drop Plan Vac/Sick Payout	$21,960	–	–	$0	$0	$0
OTHER SALARIES & WAGES TOTAL	**$55,505**	**$33,805**	**$36,221**	**$36,534**	**$38,217**	**$1,683**
Overtime						
14-10 - Overtime Regular	$15,154	$13,999	$10,186	$1,215	$1,215	$0
14-40 - Overtime Call-In	$1,868	$2,740	$2,976	$0	$0	$0
OVERTIME TOTAL	**$17,022**	**$16,740**	**$13,162**	**$1,215**	**$1,215**	**$0**
Special Pay						
15-40 - Paid Vacation Term Empl	$737	–	–	$0	$0	$0
15-50 - Paid Sick Leave Term Empl	$431	–	–	$0	$0	$0
17-10 - Sick Lv Sellback	$1,828	$1,202	–	$1,500	$1,500	$0
17-20 - Vacation Lv Sellback	$4,789	$1,202	–	$3,000	$3,000	$0
SPECIAL PAY TOTAL	**$7,785**	**$2,404**	**–**	**$4,500**	**$4,500**	**$0**
Fica Taxes						

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
21-00 - Fica Taxes	$32,756	$31,867	$33,785	$29,885	$30,887	$1,002
FICA TAXES TOTAL	**$32,756**	**$31,867**	**$33,785**	**$29,885**	**$30,887**	**$1,002**
Retirement Contributions						
22-10 - Genl Employees Retirement	$155,959	$164,405	$176,205	$176,205	$186,387	$10,182
RETIREMENT CONTRIBUTIONS TOTAL	**$155,959**	**$164,405**	**$176,205**	**$176,205**	**$186,387**	**$10,182**
Health Insurance						
23-20 - Gen Empl Veba Trust	$7,737	$7,986	$8,620	$9,767	$10,094	$327
HEALTH INSURANCE TOTAL	**$7,737**	**$7,986**	**$8,620**	**$9,767**	**$10,094**	**$327**
Allowances						
26-20 - Automobile	$4,212	$4,226	$4,212	$4,200	$4,200	$0
ALLOWANCES TOTAL	**$4,212**	**$4,226**	**$4,212**	**$4,200**	**$4,200**	**$0**
Payroll Gasb 68 Adjustmnt						
28-10 - Pension Contribution	-$155,959	-$8,446	–	$0	$0	$0
28-20 - Pension Expense	$367,893	$13,651	–	$0	$0	$0
PAYROLL GASB 68 ADJUSTMNT TOTAL	**$211,934**	**$5,205**	**–**	**$0**	**$0**	**$0**
PERSONAL SERVICES TOTAL	**$836,317**	**$633,978**	**$662,523**	**$657,952**	**$684,092**	**$26,140**
Operating Expenses						
Professional Services						
31-60 - Other Professional	$134	–	–	$4,064	$4,064	$0
PROFESSIONAL SERVICES TOTAL	**$134**	**–**	**–**	**$4,064**	**$4,064**	**$0**
Accounting & Auditing						
32-10 - Accounting & Auditing	$441	$360	$365	$441	$441	$0
ACCOUNTING & AUDITING TOTAL	**$441**	**$360**	**$365**	**$441**	**$441**	**$0**
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	$168,290	$176,705	$185,540	$185,540	$196,468	$10,928
39-20 - Central Svcs Chgs	$47,922	$47,824	$59,100	$59,100	$60,873	$1,773
39-30 - Central Stores Chgs	$5,960	$5,968	$6,189	$6,189	$6,375	$186
39-60 - Insur Svc Chgs -Health	$61,246	$78,126	$100,726	$100,726	$105,858	$5,132
39-65 - Insur Svc Chgs -Risk Mgmt	$36,948	$45,526	$49,059	$49,059	$50,865	$1,806
39-80 - Vehicle Service Chgs	$45,869	$52,988	$56,855	$56,855	$63,698	$6,843
39-90 - Information Tech Charges	$12,812	$14,566	$16,398	$16,398	$16,757	$359
INTERGOVERNMENT OPER SVCS TOTAL	**$379,047**	**$421,703**	**$473,867**	**$473,867**	**$500,894**	**$27,027**
Travel Education Member						
40-10 - Travel Education Member	$3,207	$2,426	$4,102	$4,500	$4,500	$0
TRAVEL EDUCATION MEMBER TOTAL	**$3,207**	**$2,426**	**$4,102**	**$4,500**	**$4,500**	**$0**
Communications & Freight						
41-20 - Postage	$117	$95	$100	$150	$150	$0
COMMUNICATIONS & FREIGHT TOTAL	**$117**	**$95**	**$100**	**$150**	**$150**	**$0**
Utility Services						
43-30 - Electric	$20,530	$17,318	$17,289	$17,500	$17,500	$0
43-40 - Water And Wastewater	$8,318	$8,370	$9,371	$10,300	$10,300	$0
UTILITY SERVICES TOTAL	**$28,848**	**$25,688**	**$26,660**	**$27,800**	**$27,800**	**$0**
Insurance						
45-95 - Insurance Opeb	-$6,321	$161	–	$0	$0	$0
INSURANCE TOTAL	**-$6,321**	**$161**	**–**	**$0**	**$0**	**$0**
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	$13,782	$14,737	$47,436	$15,000	$15,000	$0
46-30 - Machinery & Equipment	$2,733	$18,949	$9,956	$6,351	$6,351	$0
46-40 - Maintenance Contracts	$5,951	$7,433	$5,529	$7,500	$7,500	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
46-50 - Special Services	$57,745	$69,371	$106,973	$62,000	$62,000	$0
46-70 - Facility Maintenance	$21,113	$19,059	$27,363	$19,000	$19,000	$0
REPAIR & MAINTENANCE TOTAL	**$101,324**	**$129,550**	**$197,257**	**$109,851**	**$109,851**	**$0**
Office Supplies						
51-10 - Office Supplies	$714	$443	$1,516	$500	$500	$0
OFFICE SUPPLIES TOTAL	**$714**	**$443**	**$1,516**	**$500**	**$500**	**$0**
Operating Supplies						
52-05 - Chemicals/Horticultural	$855	$525	$816	$1,000	$1,000	$0
52-15 - Small Tools Minor Equip	$9,805	$15,680	$11,635	$6,000	$6,000	$0
52-20 - Special Supplies	$4,588	$5,281	$3,689	$4,500	$4,500	$0
52-50 - Clothing	$2,369	$1,510	$2,090	$1,400	$1,400	$0
52-55 - Cleaning	$54	$341	$50	$250	$250	$0
OPERATING SUPPLIES TOTAL	**$17,671**	**$23,337**	**$18,281**	**$13,150**	**$13,150**	**$0**
Public/Subscript/Membersh						
54-10 - Publications	$100	$280	$277	$166	$5,166	$5,000
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	**$100**	**$280**	**$277**	**$166**	**$5,166**	**$5,000**
Depreciation						
59-10 - Depreciation	$370,123	$379,727	$386,775	$0	$0	$0
DEPRECIATION TOTAL	**$370,123**	**$379,727**	**$386,775**	**$0**	**$0**	**$0**
OPERATING EXPENSES TOTAL	**$895,405**	**$983,770**	**$1,109,200**	**$634,489**	**$666,516**	**$32,027**
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	$191,420	$70,089	$54,747	$55,172	$32,278	-$22,894
64-10 - Heavy Machinery & Equip	–	$14,078	$0	$80,103	$0	-$80,103
64-15 - Communications	–	–	–	$0	$70,000	$70,000
64-40 - Light	–	–	–	$0	$54,876	$54,876
MACHINERY & EQUIPMENT TOTAL	**$191,420**	**$84,167**	**$54,747**	**$135,275**	**$157,154**	**$21,879**
Capital Projects						
69-99 - Additions To Bal Sheet	–	-$84,167	-$51,882	$0	$0	$0
CAPITAL PROJECTS TOTAL	**$0**	**-$84,167**	**-$51,882**	**$0**	**$0**	**$0**
CAPITAL TOTAL	**$191,420**	**$0**	**$2,865**	**$135,275**	**$157,154**	**$21,879**
Other Expenses						
Interfund Transfers						
91-28 - Interfund Trans To 465	$20,000	$219,488	$300,057	$79,000	$100,000	$21,000
INTERFUND TRANSFERS TOTAL	**$20,000**	**$219,488**	**$300,057**	**$79,000**	**$100,000**	**$21,000**
Loss On Fixed Asset Disp	–	$4,201	–	$0	$0	$0
Nonoperating Expenditures						
99-20 - Working Capital Reserve	–	$0	–	$174,994	$235,960	$60,966
NONOPERATING EXPENDITURES TOTAL	**–**	**$0**	**–**	**$174,994**	**$235,960**	**$60,966**
OTHER EXPENSES TOTAL	**$20,000**	**$223,689**	**$300,057**	**$253,994**	**$335,960**	**$81,966**
EXPENDITURES TOTAL	**$1,943,142**	**$1,841,437**	**$2,074,644**	**$1,681,710**	**$1,843,722**	**$162,012**

Fund 462 - Airpark Operations Fund by Division

462-4610 - Airpark Operations By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Airpark Operations						
Personal Services						
462-4610-542-12-10 - Exempt	$120,771	$128,524	$136,923	$136,627	$142,782	$6,155
462-4610-542-12-24 - Non Exempt General Emp	$223,115	$226,443	$246,287	$254,019	$260,960	$6,941
462-4610-542-12-30 - Assignment Differential	$709	$4,625	$7,107	$5,000	$4,850	-$150
462-4610-542-12-60 - Accrued Vacation/Sick Lve	-$1,189	$7,747	–	–	–	$0
462-4610-542-13-10 - Temporary & Part Time	$33,545	$33,805	$36,221	$36,534	$38,217	$1,683
462-4610-542-13-20 - Drop Plan Vac/Sick Payout	$21,960	–	–	–	–	$0
462-4610-542-14-10 - Overtime Regular	$15,154	$13,999	$10,186	$1,215	$1,215	$0
462-4610-542-14-40 - Overtime Call-In	$1,868	$2,740	$2,976	–	–	$0
462-4610-542-15-40 - Paid Vacation Term Empl	$737	–	–	–	–	$0
462-4610-542-15-50 - Paid Sick Leave Term Empl	$431	–	–	–	–	$0
462-4610-542-17-10 - Sick Lv Sellback	$1,828	$1,202	–	$1,500	$1,500	$0
462-4610-542-17-20 - Vacation Lv Sellback	$4,789	$1,202	–	$3,000	$3,000	$0
462-4610-542-21-00 - Fica Taxes	$32,756	$31,867	$33,785	$29,885	$30,887	$1,002
462-4610-542-22-10 - Genl Employees Retirement	$155,959	$164,405	$176,205	$176,205	$186,387	$10,182
462-4610-542-23-20 - Gen Empl Veba Trust	$7,737	$7,986	$8,620	$9,767	$10,094	$327
462-4610-542-26-20 - Automobile	$4,212	$4,226	$4,212	$4,200	$4,200	$0
462-4610-542-28-10 - Pension Contribution	-$155,959	-$8,446	–	–	–	$0
462-4610-542-28-20 - Pension Expense	$367,893	$13,651	–	–	–	$0
PERSONAL SERVICES TOTAL	**$836,317**	**$633,978**	**$662,523**	**$657,952**	**$684,092**	**$26,140**
Operating Expenses						
462-4610-542-31-60 - Other Professional	$134	–	–	$4,064	$4,064	$0
462-4610-542-32-10 - Accounting & Auditing	$441	$360	$365	$441	$441	$0
462-4610-542-39-10 - Administrative Svc Chg	$168,290	$176,705	$185,540	$185,540	$196,468	$10,928
462-4610-542-39-20 - Central Svcs Chgs	$47,922	$47,824	$59,100	$59,100	$60,873	$1,773
462-4610-542-39-30 - Central Stores Chgs	$5,960	$5,968	$6,189	$6,189	$6,375	$186
462-4610-542-39-60 - Insur Svc Chgs -Health	$61,246	$78,126	$100,726	$100,726	$105,858	$5,132
462-4610-542-39-65 - Insur Svc Chgs -Risk Mgmt	$36,948	$45,526	$49,059	$49,059	$50,865	$1,806
462-4610-542-39-80 - Vehicle Service Chgs	$45,869	$52,988	$56,855	$56,855	$63,698	$6,843
462-4610-542-39-90 - Information Tech Charges	$12,812	$14,566	$16,398	$16,398	$16,757	$359
462-4610-542-40-10 - Travel Education Member	$3,207	$2,426	$4,102	$4,500	$4,500	$0
462-4610-542-41-20 - Postage	$117	$95	$100	$150	$150	$0
462-4610-542-43-30 - Electric	$20,530	$17,318	$17,289	$17,500	$17,500	$0
462-4610-542-43-40 - Water And Wastewater	$8,318	$8,370	$9,371	$10,300	$10,300	$0
462-4610-542-45-95 - Insurance Opeb	-$6,321	$161	–	–	–	$0
462-4610-542-46-10 - Land, Bldgs, Improvements	$13,782	$14,737	$47,436	$15,000	$15,000	$0
462-4610-542-46-30 - Machinery & Equipment	$2,733	$18,949	$9,956	$6,351	$6,351	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
462-4610-542-46-40 - Maintenance Contracts	$5,951	$7,433	$5,529	$7,500	$7,500	$0
462-4610-542-46-50 - Special Services	$57,745	$69,371	$106,973	$62,000	$62,000	$0
462-4610-542-46-70 - Facility Maintenance	$21,113	$19,059	$27,363	$19,000	$19,000	$0
462-4610-542-51-10 - Office Supplies	$714	$443	$1,516	$500	$500	$0
462-4610-542-52-05 - Chemicals/Horticultural	$855	$525	$816	$1,000	$1,000	$0
462-4610-542-52-15 - Small Tools Minor Equip	$9,805	$15,680	$11,635	$6,000	$6,000	$0
462-4610-542-52-20 - Special Supplies	$4,588	$5,281	$3,689	$4,500	$4,500	$0
462-4610-542-52-50 - Clothing	$2,369	$1,510	$2,090	$1,400	$1,400	$0
462-4610-542-52-55 - Cleaning	$54	$341	$50	$250	$250	$0
462-4610-542-54-10 - Publications	$100	$280	$277	$166	$5,166	$5,000
462-4610-542-59-10 - Depreciation	$370,123	$379,727	$386,775	–	–	$0
OPERATING EXPENSES TOTAL	**$895,405**	**$983,770**	**$1,109,200**	**$634,489**	**$666,516**	**$32,027**
Capital						
462-4610-542-64-05 - Motor Vehicles	$191,420	$70,089	$54,747	$55,172	$32,278	-$22,894
462-4610-542-64-10 - Heavy Machinery & Equip	–	$14,078	–	$80,103	–	-$80,103
462-4610-542-64-15 - Communications	–	–	–	–	$70,000	$70,000
462-4610-542-64-40 - Light	–	–	–	–	$54,876	$54,876
462-4610-542-69-99 - Additions To Bal Sheet	–	-$84,167	-$51,882	–	–	$0
CAPITAL TOTAL	**$191,420**	**$0**	**$2,865**	**$135,275**	**$157,154**	**$21,879**
Other Expenses						
462-4610-542-91-28 - Interfund Trans To 465	$20,000	$219,488	$300,057	$79,000	$100,000	$21,000
462-4610-542-95-10 - Loss On Fixed Asset Disp	–	$4,201	–	–	–	$0
462-4610-542-99-20 - Working Capital Reserve	–	$0	–	$174,994	$235,960	$60,966
OTHER EXPENSES TOTAL	**$20,000**	**$223,689**	**$300,057**	**$253,994**	**$335,960**	**$81,966**
AIRPARK OPERATIONS TOTAL	**$1,943,142**	**$1,841,437**	**$2,074,644**	**$1,681,710**	**$1,843,722**	**$162,012**
EXPENDITURES TOTAL	**$1,943,142**	**$1,841,437**	**$2,074,644**	**$1,681,710**	**$1,843,722**	**$162,012**

465-488 - Enterprise Funds

465 - Airpark Capital Fund
472 - Parking Operations Fund
473 - Parking Capital Fund
488 - Solid Waste Disposal Fund

Fund 465 - Airpark Capital Revenues and Expenditures

Fund 465 - Airpark Capital by Project Detail

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Intergovernmental Revenue						
465-0000-331-331.42-15 - Faa Arpk 21406	–	–	$568,255	–	–	$0
465-0000-331-331.42-52 - Faa Arpk 22195	$245,646	$3,288,312	$694,076	–	–	$0
465-0000-334-334.41-07 - Fdot Validation/mitigatio	$25,608	$6,712	–	–	–	$0
465-0000-334-334.42-00 - Fdot Airpark	$87,727	$105,661	$8,690	–	–	$0
465-0000-334-334.42-10 - Arpk Access Rd Sec Gate	$57,499	–	–	–	–	$0
465-0000-334-334.42-15 - Fdot Arpk 21406	$26,396	$3,520	$477,202	–	–	$0
465-0000-334-334.42-20 - Fdot Arpk 21405	–	–	$29,888	–	–	$0
465-0000-334-334.42-25 - Fdot Arpk22ap004	–	$182,684	-$5,563	–	–	$0
465-0000-334-334.43-75 - FDOT ARPK Parcel Y 18337	$266,993	$0	$77,224	–	–	$0
INTERGOVERNMENTAL REVENUE TOTAL	**$709,870**	**$3,586,889**	**$1,849,773**	**–**	**–**	**$0**
Miscellaneous Revenues						
465-0000-361-361.10-00 - Interest Earnings	-$9,870	-$15,794	$0	$8,000	–	-$8,000
465-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$25,561	–	–	–	–	$0
465-0000-361-361.35-00 - Int Realized Gain(Loss)	$1,931	$2,220	$0	–	–	$0
MISCELLANEOUS REVENUES TOTAL	**$17,622**	**-$13,573**	**$0**	**$8,000**	**–**	**-$8,000**
Other Sources						
465-0000-381-381.14-62 - Transfer From Fund 462	$20,000	$219,488	$300,057	$79,000	$100,000	$21,000
OTHER SOURCES TOTAL	**$20,000**	**$219,488**	**$300,057**	**$79,000**	**$100,000**	**$21,000**
REVENUES TOTAL	**$747,492**	**$3,792,804**	**$2,149,830**	**$87,000**	**$100,000**	**$13,000**
Expenses						
Airpark Operations						
465-4610-542-31-60 - Other Professional	$535	$444	$185	–	–	$0
465-4610-542-59-10 - Depreciation	$1,085,406	$490,889	$484,147	–	–	$0
465-4610-542-69-99 - Additions To Bal Sheet	–	-$4,114,613	–	–	–	$0
AIRPARK OPERATIONS TOTAL	**$1,085,940**	**-$3,623,279**	**$484,332**	**–**	**–**	**$0**
06910 Airpk Pavemnt Maint						
465-7288-542-65-02 - City Fees	$253	–	–	–	–	$0
465-7288-542-65-12 - Construction	$13,006	$0	$36,037	$50,000	$50,000	$0
06910 AIRPK PAVEMNT MAINT TOTAL	**$13,259**	**$0**	**$36,037**	**$50,000**	**$50,000**	**$0**
09993 Airpk Repl Generato						
465-7370-542-65-02 - City Fees	$1,075	–	–	–	–	$0
465-7370-542-65-12 - Construction	$55,185	–	–	–	–	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
09993 AIRPK REPL GENERATO TOTAL	**$56,260**	**–**	**–**	**–**	**–**	**$0**
18337 Airpark Parcel Y Acce.						
465-7615-542-65-02 - City Fees	$12,118	–	–	–	–	$0
465-7615-542-65-12 - Construction	$622,207	$112,577	$468,697	–	–	$0
18337 AIRPARK PARCEL Y ACCE. TOTAL	**$634,325**	**$112,577**	**$468,697**	**–**	**–**	**$0**
20389 Air Tr Control Twr						
465-7668-542-65-02 - City Fees	$4,361	–	–	–	–	$0
465-7668-542-65-12 - Construction	$147,221	$164,207	$10,863	–	–	$0
20389 AIR TR CONTROL TWR TOTAL	**$151,582**	**$164,207**	**$10,863**	**–**	**–**	**$0**
Arpk Access Rd Gate						
465-7675-542-65-02 - City Fees	$3,491	–	–	–	–	$0
465-7675-542-65-03 - Outside Consulting/Design	$220	–	–	–	–	$0
465-7675-542-65-12 - Construction	$179,243	–	–	–	–	$0
ARPK ACCESS RD GATE TOTAL	**$182,954**	**–**	**–**	**–**	**–**	**$0**
21405 Arpk Security Gate						
465-7684-542-65-02 - City Fees	$642	–	–	–	–	$0
465-7684-542-65-12 - Construction	$32,996	$4,503	$784,443	–	–	$0
21405 ARPK SECURITY GATE TOTAL	**$33,638**	**$4,503**	**$784,443**	**–**	**–**	**$0**
22195 RW 28 Extension and New TW E						
465-7716-542-65-03 - Outside Consulting/Design	$272,642	$20,548	$85,134	–	–	$0
465-7716-542-65-12 - Construction	–	$3,812,778	$561,755	–	–	$0
22195 RW 28 EXTENSION AND NEW TW E TOTAL	**$272,642**	**$3,833,326**	**$646,889**	**–**	**–**	**$0**
24027 Runwy 10-28 Rehab						
465-7766-542-65-03 - Outside Consulting/Design	–	–	$631,394	–	–	$0
24027 RUNWY 10-28 REHAB TOTAL	**–**	**–**	**$631,394**	**–**	**–**	**$0**
Non-Departmental						
465-0000-599-99-20 - Working Capital Reserve	–	–	–	$10,734	$22,686	$11,952
465-0000-599-99-65 - Project Admin Fee Reserve	–	–	–	$26,266	$27,314	$1,048
NON-DEPARTMENTAL TOTAL	**–**	**–**	**–**	**$37,000**	**$50,000**	**$13,000**
EXPENSES TOTAL	**$2,430,599**	**$491,334**	**$3,062,655**	**$87,000**	**$100,000**	**$13,000**

Fund 472 - Parking Revenues and Expenditures

Fund 472 - Parking Operating Fund Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Charges For Services						
472-0000-344-344.51-00 - Street Parking Meters	$438,451	$873,620	$887,010	$706,700	$873,600	$166,900
472-0000-344-344.52-00 - Oceanside Parking Fees	$298,254	$316,923	$438,156	$297,300	$323,238	$25,938
472-0000-344-344.53-00 - Beach Parking Lot	$2,682,526	$2,003,818	$1,822,044	$1,890,700	$2,403,990	$513,290
472-0000-344-344.54-00 - Beach Area Master Parking	$18,989	$244,762	$217,379	$270,800	$247,200	-$23,600
472-0000-344-344.57-00 - Hillsboro Inlet Parking	$9,041	$110,472	$135,955	$97,000	$113,784	$16,784
472-0000-344-344.58-00 - Pier Parking Garage	$1,982,736	$1,637,160	$1,541,843	$1,541,000	$1,686,110	$145,110
472-0000-344-344.60-00 - The St. Martins Lot	–	–	$103,876	$0	$0	$0
472-0000-347-347.52-00 - Boat Launch Fees	$90,660	$291,461	$295,239	$227,500	$300,142	$72,642
CHARGES FOR SERVICES TOTAL	**$5,520,658**	**$5,478,216**	**$5,441,503**	**$5,031,000**	**$5,948,064**	**$917,064**
Fines And Forfeitures						
472-0000-354-354.30-00 - Parking Violations	$318,972	$755,246	$751,514	$503,300	$534,034	$30,734
FINES AND FORFEITURES TOTAL	**$318,972**	**$755,246**	**$751,514**	**$503,300**	**$534,034**	**$30,734**
Miscellaneous Revenues						
472-0000-361-361.10-00 - Interest Earnings	$98,577	$388,992	$480,891	$50,000	$200,000	$150,000
472-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$80,172	$501,240	-$215,031	$0	$0	$0
472-0000-361-361.35-00 - Int Realized Gain(Loss)	-$56,781	-$63,240	-$525	$0	$0	$0
472-0000-362-362.35-00 - Land Rent Pier Developmts	$447,981	$809,232	$688,732	$820,000	$845,000	$25,000
472-0000-369-369.92-00 - Other Revenues	$403,606	–	–	$0	$0	$0
MISCELLANEOUS REVENUES TOTAL	**$973,555**	**$1,636,224**	**$954,067**	**$870,000**	**$1,045,000**	**$175,000**
REVENUES TOTAL	**$6,813,184**	**$7,869,687**	**$7,147,083**	**$6,404,300**	**$7,527,098**	**$1,122,798**
Expenditures						
Personal Services						
Regular Salaries & Wages						
12-10 - Exempt	$104,352	$130,695	$189,362	$185,243	$200,907	$15,664
12-60 - Accrued Vacation/Sick Lve	$7,831	$11,724	–	$0	$0	$0
REGULAR SALARIES & WAGES TOTAL	**$112,183**	**$142,419**	**$189,362**	**$185,243**	**$200,907**	**$15,664**
Special Pay						
17-10 - Sick Lv Sellback	–	–	$1,054	$3,000	$3,000	$0
17-20 - Vacation Lv Sellback	–	$1,054	–	$0	$0	$0
SPECIAL PAY TOTAL	**–**	**$1,054**	**$1,054**	**$3,000**	**$3,000**	**$0**
Fica Taxes						
21-00 - Fica Taxes	$8,319	$10,430	$14,951	$14,172	$15,370	$1,198
FICA TAXES TOTAL	**$8,319**	**$10,430**	**$14,951**	**$14,172**	**$15,370**	**$1,198**
Retirement Contributions						
22-10 - Genl Employees Retirement	$42,684	$44,977	$50,883	$50,883	$55,650	$4,767
RETIREMENT CONTRIBUTIONS TOTAL	**$42,684**	**$44,977**	**$50,883**	**$50,883**	**$55,650**	**$4,767**
Health Insurance						
23-20 - Gen Empl Veba Trust	$2,284	$2,941	$4,261	$4,632	$5,023	$391
HEALTH INSURANCE TOTAL	**$2,284**	**$2,941**	**$4,261**	**$4,632**	**$5,023**	**$391**

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Allowances						
26-20 - Automobile	$4,212	$4,226	$4,212	$4,200	$4,400	$200
26-60 - Allowance -Cell Phone	$481	$620	$963	$480	$980	$500
ALLOWANCES TOTAL	**$4,694**	**$4,846**	**$5,175**	**$4,680**	**$5,380**	**$700**
Payroll Gasb 68 Adjustmnt						
28-10 - Pension Contribution	-$42,684	-$2,293	–	$0	$0	$0
28-20 - Pension Expense	$98,767	$3,623	–	$0	$0	$0
PAYROLL GASB 68 ADJUSTMNT TOTAL	**$56,083**	**$1,330**	**–**	**$0**	**$0**	**$0**
PERSONAL SERVICES TOTAL	**$226,247**	**$207,998**	**$265,686**	**$262,610**	**$285,330**	**$22,720**
Operating Expenses						
Professional Services						
31-30 - Special Legal	–	–	–	$75,000	$75,000	$0
31-60 - Other Professional	$750,510	$865,958	$658,119	$895,000	$895,000	$0
PROFESSIONAL SERVICES TOTAL	**$750,510**	**$865,958**	**$658,119**	**$970,000**	**$970,000**	**$0**
Accounting & Auditing						
32-10 - Accounting & Auditing	$1,833	$1,551	$1,570	$1,900	$1,900	$0
ACCOUNTING & AUDITING TOTAL	**$1,833**	**$1,551**	**$1,570**	**$1,900**	**$1,900**	**$0**
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	$188,654	$198,087	$207,991	$207,991	$317,649	$109,658
39-60 - Insur Svc Chgs -Health	$9,519	$12,142	$15,654	$15,654	$16,453	$799
39-65 - Insur Svc Chgs -Risk Mgmt	$16,759	$20,650	$22,253	$22,253	$23,073	$820
39-90 - Information Tech Charges	$35,537	$40,403	$45,485	$45,485	$46,480	$995
INTERGOVERNMENT OPER SVCS TOTAL	**$250,469**	**$271,282**	**$291,383**	**$291,383**	**$403,655**	**$112,272**
Travel Education Member						
40-10 - Travel Education Member	$2,483	$715	$2,660	$3,000	$3,000	$0
TRAVEL EDUCATION MEMBER TOTAL	**$2,483**	**$715**	**$2,660**	**$3,000**	**$3,000**	**$0**
Communications & Freight						
41-20 - Postage	–	$324	–	$2,000	$500	-$1,500
COMMUNICATIONS & FREIGHT TOTAL	**–**	**$324**	**–**	**$2,000**	**$500**	**-$1,500**
Utility Services						
43-10 - Communication Svc/Phone	$22,292	$18,496	$21,576	$23,000	$23,000	$0
43-30 - Electric	$24,843	$28,115	$24,680	$30,000	$36,000	$6,000
43-40 - Water And Wastewater	$25,738	$21,271	$24,112	$30,000	$35,000	$5,000
UTILITY SERVICES TOTAL	**$72,873**	**$67,883**	**$70,368**	**$83,000**	**$94,000**	**$11,000**
Rentals & Leases						
44-10 - Rentals & Leases	$2,750	$10,631	$1,500	$0	$264,000	$264,000
44-30 - Land Rent	$694,398	$431,456	$594,807	$1,320,000	$1,320,000	$0
RENTALS & LEASES TOTAL	**$697,148**	**$442,087**	**$596,307**	**$1,320,000**	**$1,584,000**	**$264,000**
Insurance						
45-95 - Insurance Opeb	-$1,264	$16,584	–	$0	$0	$0
INSURANCE TOTAL	**-$1,264**	**$16,584**	**–**	**$0**	**$0**	**$0**
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	$361,435	$42,778	–	$0	$0	$0
46-30 - Machinery & Equipment	–	$7,622	–	$0	$0	$0
46-40 - Maintenance Contracts	–	–	–	$100,000	$100,000	$0
46-50 - Special Services	$86,903	$1,243	$20,295	$24,910	$24,910	$0
46-70 - Facility Maintenance	$94,088	$141,977	$56,447	$181,000	$186,000	$5,000
REPAIR & MAINTENANCE TOTAL	**$542,427**	**$193,620**	**$76,741**	**$305,910**	**$310,910**	**$5,000**
Promotional Activities						

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
48-10 - Advertising	–	–	–	$2,000	$300	-$1,700
48-50 - Marketing Special Events	–	$1,072	–	$2,500	$1,500	-$1,000
PROMOTIONAL ACTIVITIES TOTAL	**–**	**$1,072**	**–**	**$4,500**	**$1,800**	**-$2,700**
Other Current Charges						
49-20 - Bad Debts	-$1,557	-$11,085	–	$0	$0	$0
49-50 - Credit Card Bank Fees	$266,523	$299,884	$321,244	$340,000	$364,590	$24,590
OTHER CURRENT CHARGES TOTAL	**$264,966**	**$288,799**	**$321,244**	**$340,000**	**$364,590**	**$24,590**
Office Supplies						
51-10 - Office Supplies	–	–	$559	$2,000	$2,000	$0
OFFICE SUPPLIES TOTAL	**–**	**–**	**$559**	**$2,000**	**$2,000**	**$0**
Operating Supplies						
52-15 - Small Tools Minor Equip	$454	$15,698	$118,611	$39,000	$39,000	$0
52-20 - Special Supplies	$11,861	$7,890	$4,570	$2,000	$4,500	$2,500
52-25 - Software Purchases	–	$3,173	–	$0	$1,000	$1,000
OPERATING SUPPLIES TOTAL	**$12,315**	**$26,760**	**$123,181**	**$41,000**	**$44,500**	**$3,500**
Public/Subscript/Membersh						
54-10 - Publications	–	–	–	$1,200	$1,200	$0
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	**–**	**–**	**–**	**$1,200**	**$1,200**	**$0**
Depreciation						
59-10 - Depreciation	$42,574	$57,181	$77,032	$0	$0	$0
59-20 - Amortization Expense	$108,740	–	–	$0	$0	$0
59-21 - Bond Premium/discount	–	$108,740	$108,740	$0	$0	$0
DEPRECIATION TOTAL	**$151,314**	**$165,921**	**$185,772**	**$0**	**$0**	**$0**
OPERATING EXPENSES TOTAL	**$2,745,074**	**$2,342,555**	**$2,327,904**	**$3,365,893**	**$3,782,055**	**$416,162**
Capital						
Buildings						
62-00 - Buildings	–	$138,022	$0	$45,000	$0	-$45,000
BUILDINGS TOTAL	**–**	**$138,022**	**$0**	**$45,000**	**$0**	**-$45,000**
Machinery & Equipment						
64-05 - Motor Vehicles	–	–	$36,125	$40,000	$0	-$40,000
64-10 - Heavy Machinery & Equip	$86,603	$69,046	–	$0	$0	$0
64-40 - Light	$35,135	–	$7,000	$30,000	$0	-$30,000
MACHINERY & EQUIPMENT TOTAL	**$121,738**	**$69,046**	**$43,125**	**$70,000**	**$0**	**-$70,000**
Capital Projects						
69-99 - Additions To Bal Sheet	–	-$207,068	-$33,585	$0	$0	$0
CAPITAL PROJECTS TOTAL	**–**	**-$207,068**	**-$33,585**	**$0**	**$0**	**$0**
CAPITAL TOTAL	**$121,738**	**$0**	**$9,540**	**$115,000**	**$0**	**-$115,000**
Debt Service						
Debt Principal						
71-40 - City Certificate	–	$700,000	$765,000	$765,000	$830,000	$65,000
71-99 - Rcls To Balance Sheet	–	-$700,000	-$765,000	$0	$0	$0
DEBT PRINCIPAL TOTAL	**–**	**$0**	**$0**	**$765,000**	**$830,000**	**$65,000**
Interest Expense						
72-10 - Interest Expense	$802,791	$776,285	$750,833	$757,265	$730,150	-$27,115
INTEREST EXPENSE TOTAL	**$802,791**	**$776,285**	**$750,833**	**$757,265**	**$730,150**	**-$27,115**
Other Debt Service Costs						
73-10 - Fiscal Agent Fees	$1,900	$1,250	-$1	$0	$0	$0
OTHER DEBT SERVICE COSTS TOTAL	**$1,900**	**$1,250**	**-$1**	**$0**	**$0**	**$0**
DEBT SERVICE TOTAL	**$804,691**	**$777,535**	**$750,832**	**$1,522,265**	**$1,560,150**	**$37,885**

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Other Expenses						
Interfund Transfers						
91-36 - Interfund Trans To 473	$1,300,000	$100,000	$300,000	$300,000	$0	-$300,000
INTERFUND TRANSFERS TOTAL	**$1,300,000**	**$100,000**	**$300,000**	**$300,000**	**$0**	**-$300,000**
Nonoperating Expenditures						
99-20 - Working Capital Reserve	–	–	–	$838,532	$1,899,563	$1,061,031
NONOPERATING EXPENDITURES TOTAL	**–**	**–**	**–**	**$838,532**	**$1,899,563**	**$1,061,031**
OTHER EXPENSES TOTAL	**$1,300,000**	**$100,000**	**$300,000**	**$1,138,532**	**$1,899,563**	**$761,031**
EXPENDITURES TOTAL	**$5,197,750**	**$3,428,088**	**$3,653,962**	**$6,404,300**	**$7,527,098**	**$1,122,798**

Fund 472 - Parking Fund by Division

472-4710 - Parking Operations By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Parking Operations						
Personal Services						
472-4710-545-12-10 - Exempt	$104,352	$130,695	$189,362	$185,243	$200,907	$15,664
472-4710-545-12-60 - Accrued Vacation/Sick Lve	$7,831	$11,724	–	–	–	$0
472-4710-545-17-10 - Sick Lv Sellback	–	–	$1,054	$3,000	$3,000	$0
472-4710-545-17-20 - Vacation Lv Sellback	–	$1,054	–	–	–	$0
472-4710-545-21-00 - Fica Taxes	$8,319	$10,430	$14,951	$14,172	$15,370	$1,198
472-4710-545-22-10 - Genl Employees Retirement	$42,684	$44,977	$50,883	$50,883	$55,650	$4,767
472-4710-545-23-20 - Gen Empl Veba Trust	$2,284	$2,941	$4,261	$4,632	$5,023	$391
472-4710-545-26-20 - Automobile	$4,212	$4,226	$4,212	$4,200	$4,400	$200
472-4710-545-26-60 - Allowance -Cell Phone	$481	$620	$963	$480	$980	$500
472-4710-545-28-10 - Pension Contribution	-$42,684	-$2,293	–	–	–	$0
472-4710-545-28-20 - Pension Expense	$98,767	$3,623	–	–	–	$0
PERSONAL SERVICES TOTAL	**$226,247**	**$207,998**	**$265,686**	**$262,610**	**$285,330**	**$22,720**
Operating Expenses						
472-4710-545-31-30 - Special Legal	–	–	–	$75,000	$75,000	$0
472-4710-545-31-60 - Other Professional	$750,510	$865,958	$658,119	$895,000	$895,000	$0
472-4710-545-32-10 - Accounting & Auditing	$1,833	$1,551	$1,570	$1,900	$1,900	$0
472-4710-545-39-10 - Administrative Svc Chg	$188,654	$198,087	$207,991	$207,991	$317,649	$109,658
472-4710-545-39-60 - Insur Svc Chgs -Health	$9,519	$12,142	$15,654	$15,654	$16,453	$799
472-4710-545-39-65 - Insur Svc Chgs -Risk Mgmt	$16,759	$20,650	$22,253	$22,253	$23,073	$820
472-4710-545-39-90 - Information Tech Charges	$35,537	$40,403	$45,485	$45,485	$46,480	$995
472-4710-545-40-10 - Travel Education Member	$2,483	$715	$2,660	$3,000	$3,000	$0
472-4710-545-41-20 - Postage	–	$324	–	$2,000	$500	-$1,500
472-4710-545-43-10 - Communication Svc/Phone	$22,292	$18,496	$21,576	$23,000	$23,000	$0
472-4710-545-43-30 - Electric	$24,843	$28,115	$24,680	$30,000	$36,000	$6,000
472-4710-545-43-40 - Water And Wastewater	$25,738	$21,271	$24,112	$30,000	$35,000	$5,000
472-4710-545-44-10 - Rentals & Leases	$2,750	$10,631	$1,500	–	$264,000	$264,000
472-4710-545-44-30 - Land Rent	$694,398	$431,456	$594,807	$1,320,000	$1,320,000	$0
472-4710-545-45-95 - Insurance Opeb	-$1,264	$16,584	–	–	–	$0
472-4710-545-46-10 - Land, Bldgs, Improvements	$361,435	$42,778	–	–	–	$0
472-4710-545-46-30 - Machinery & Equipment	–	$7,622	–	–	–	$0
472-4710-545-46-40 - Maintenance Contracts	–	–	–	$100,000	$100,000	$0
472-4710-545-46-50 - Special Services	$86,903	$1,243	$20,295	$24,910	$24,910	$0
472-4710-545-46-70 - Facility Maintenance	$94,088	$141,977	$56,447	$181,000	$186,000	$5,000
472-4710-545-48-10 - Advertising	–	–	–	$2,000	$300	-$1,700
472-4710-545-48-50 - Marketing Special Events	–	$1,072	–	$2,500	$1,500	-$1,000
472-4710-545-49-20 - Bad Debts	-$1,557	-$11,085	–	–	–	$0
472-4710-545-49-50 - Credit Card Bank Fees	$266,523	$299,884	$321,244	$340,000	$364,590	$24,590

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
472-4710-545-51-10 - Office Supplies	–	–	$559	$2,000	$2,000	$0
472-4710-545-52-15 - Small Tools Minor Equip	$454	$15,698	$118,611	$39,000	$39,000	$0
472-4710-545-52-20 - Special Supplies	$11,861	$7,890	$4,570	$2,000	$4,500	$2,500
472-4710-545-52-25 - Software Purchases	–	$3,173	–	–	$1,000	$1,000
472-4710-545-54-10 - Publications	–	–	–	$1,200	$1,200	$0
472-4710-545-59-10 - Depreciation	$42,574	$57,181	$77,032	–	–	$0
472-4710-545-59-20 - Amortization Expense	$108,740	–	–	–	–	$0
472-4710-545-59-21 - Bond Premium/discount	–	$108,740	$108,740	–	–	$0
OPERATING EXPENSES TOTAL	**$2,745,074**	**$2,342,555**	**$2,327,904**	**$3,365,893**	**$3,782,055**	**$416,162**
Capital						
472-4710-545-62-00 - Buildings	–	$138,022	$0	$45,000	–	-$45,000
472-4710-545-64-05 - Motor Vehicles	–	–	$36,125	$40,000	–	-$40,000
472-4710-545-64-10 - Heavy Machinery & Equip	$86,603	$69,046	–	–	–	$0
472-4710-545-64-40 - Light	$35,135	–	$7,000	$30,000	–	-$30,000
472-4710-545-69-99 - Additions To Bal Sheet	–	-$207,068	-$33,585	–	–	$0
CAPITAL TOTAL	**$121,738**	**$0**	**$9,540**	**$115,000**	**–**	**-$115,000**
Debt Service						
472-4710-545-71-40 - City Certificate	–	$700,000	$765,000	$765,000	$830,000	$65,000
472-4710-545-71-99 - Rcls To Balance Sheet	–	-$700,000	-$765,000	–	–	$0
472-4710-545-72-10 - Interest Expense	$802,791	$776,285	$750,833	$757,265	$730,150	-$27,115
472-4710-545-73-10 - Fiscal Agent Fees	$1,900	$1,250	-$1	–	–	$0
DEBT SERVICE TOTAL	**$804,691**	**$777,535**	**$750,832**	**$1,522,265**	**$1,560,150**	**$37,885**
Other Expenses						
472-4710-545-91-36 - Interfund Trans To 473	$1,300,000	$100,000	$300,000	$300,000	–	-$300,000
472-4710-545-99-20 - Working Capital Reserve	–	–	–	$838,532	$1,899,563	$1,061,031
OTHER EXPENSES TOTAL	**$1,300,000**	**$100,000**	**$300,000**	**$1,138,532**	**$1,899,563**	**$761,031**
PARKING OPERATIONS TOTAL	**$5,197,750**	**$3,428,088**	**$3,653,962**	**$6,404,300**	**$7,527,098**	**$1,122,798**
EXPENDITURES TOTAL	**$5,197,750**	**$3,428,088**	**$3,653,962**	**$6,404,300**	**$7,527,098**	**$1,122,798**

Fund 473 - Parking Capital Revenues and Expenditures

Fund 473 - Parking Capital by Project Detail

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Other Sources						
473-0000-381-381.14-72 - Transfer From Fund 472	$1,300,000	$100,000	$300,000	$300,000	–	-$300,000
OTHER SOURCES TOTAL	**$1,300,000**	**$100,000**	**$300,000**	**$300,000**	**–**	**-$300,000**
REVENUES TOTAL	**$1,300,000**	**$100,000**	**$300,000**	**$300,000**	**–**	**-$300,000**
Expenses						
Parking Operations						
473-4710-545-59-10 - Depreciation	$718,795	$718,795	$718,795	–	–	$0
PARKING OPERATIONS TOTAL	**$718,795**	**$718,795**	**$718,795**	**–**	**–**	**$0**
25005 Superstructure Rene						
473-7762-545-65-12 - Construction	–	–	–	$250,000	–	-$250,000
25005 SUPERSTRUCTURE RENE TOTAL	**–**	**–**	**–**	**$250,000**	**–**	**-$250,000**
Non-Departmental						
473-0000-599-99-20 - Working Capital Reserve	–	–	–	$50,000	–	-$50,000
NON-DEPARTMENTAL TOTAL	**–**	**–**	**–**	**$50,000**	**–**	**-$50,000**
EXPENSES TOTAL	**$718,795**	**$718,795**	**$718,795**	**$300,000**	**–**	**-$300,000**

Fund 488 - Solid Waste Disposal Revenues and Expenditures

Fund 488 - Solid Waste Disposal Fund Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Charges For Services						
488-0000-343-343.40-00 - Residential Garb Chgs	$5,356,665	$5,631,368	$5,947,472	$5,356,000	$5,623,800	$267,800
488-0000-343-343.40-10 - BWD Residential Garb Chgs	$1,815,102	$1,739,483	$1,817,669	$1,833,400	$1,925,070	$91,670
488-0000-343-343.41-00 - Bulk Program Fees	$28,156	$18,595	$13,270	$25,000	$26,250	$1,250
488-0000-343-343.42-00 - Administration Fees	$206,896	$207,652	$208,532	$206,000	$216,300	$10,300
488-0000-343-343.44-00 - Hauling Fees	$2,348,412	$3,712,151	$3,394,709	$3,193,000	$3,352,650	$159,650
488-0000-343-343.44-10 - Special Pilot Prog Fees	$41,391	–	–	$0	$0	$0
CHARGES FOR SERVICES TOTAL	**$9,796,622**	**$11,309,249**	**$11,381,653**	**$10,613,400**	**$11,144,070**	**$530,670**
Miscellaneous Revenues						
488-0000-361-361.10-00 - Interest Earnings	$149,808	$240,420	$272,558	$0	$100,000	$100,000
488-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$41,852	$301,709	-$126,142	$0	$0	$0
488-0000-361-361.35-00 - Int Realized Gain(Loss)	-$34,037	-$40,178	-$504	$0	$0	$0
488-0000-364-364.30-00 - Sale Of Fixed Assets	$32,832	–	$4,854	$0	$0	$0
488-0000-369-369.29-00 - Disposal Fees	$2,968,860	$2,591,459	$2,388,507	$2,472,000	$2,595,600	$123,600
488-0000-369-369.92-00 - Other Revenues	$104,744	$210,000	$0	$105,000	$105,000	$0
MISCELLANEOUS REVENUES TOTAL	**$3,264,060**	**$3,303,410**	**$2,539,274**	**$2,577,000**	**$2,800,600**	**$223,600**
Other Financing Sources						
488-0000-392-392.20-00 - Budgetary Retained Earn	–	–	–	$1,049,340	$1,538,595	$489,255
OTHER FINANCING SOURCES TOTAL	**–**	**–**	**–**	**$1,049,340**	**$1,538,595**	**$489,255**
REVENUES TOTAL	**$13,060,682**	**$14,612,659**	**$13,920,926**	**$14,239,740**	**$15,483,265**	**$1,243,525**
Expenditures						
Personal Services						
Regular Salaries & Wages						
12-10 - Exempt	$214,295	$222,118	$249,320	$366,419	$262,270	-$104,149
12-24 - Non Exempt General Emp	$901,738	$986,917	$1,070,665	$1,101,806	$1,488,175	$386,369
12-26 - Non Exempt Non Bargaining	$68,103	$72,345	$76,772	$75,485	$81,252	$5,767
12-30 - Assignment Differential	$5,840	$7,001	$5,299	$20,000	$20,000	$0
12-60 - Accrued Vacation/Sick Lve	$59,307	$43,378	–	$0	$0	$0
REGULAR SALARIES & WAGES TOTAL	**$1,249,282**	**$1,331,759**	**$1,402,057**	**$1,563,710**	**$1,851,697**	**$287,987**
Other Salaries & Wages						
13-10 - Temporary & Part Time	$48,182	$43,204	$90,286	$51,399	$56,441	$5,042
13-20 - Drop Plan Vac/Sick Payout	$20,158	$15,821	$15,821	$9,000	$9,000	$0
OTHER SALARIES & WAGES TOTAL	**$68,340**	**$59,025**	**$106,107**	**$60,399**	**$65,441**	**$5,042**
Overtime						
14-10 - Overtime Regular	$215,194	$239,985	$298,306	$224,200	$224,200	$0
14-40 - Overtime Call-In	$181	$218	$142	$3,000	$3,000	$0
OVERTIME TOTAL	**$215,375**	**$240,204**	**$298,448**	**$227,200**	**$227,200**	**$0**
Special Pay						
15-40 - Paid Vacation Term Empl	–	$4,402	$15,077	$0	$0	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
15-50 - Paid Sick Leave Term Empl	–	$4,269	$21,518	$0	$0	$0
15-70 - Incentive Pay	$67	–	$222	$400	$400	$0
17-10 - Sick Lv Sellback	$4,981	$5,062	$6,485	$5,000	$5,000	$0
17-20 - Vacation Lv Sellback	$10,427	$3,907	$5,108	$7,000	$7,000	$0
SPECIAL PAY TOTAL	**$15,475**	**$17,641**	**$48,411**	**$12,400**	**$12,400**	**$0**
Fica Taxes						
21-00 - Fica Taxes	$111,198	$120,044	$136,963	$118,060	$139,102	$21,042
FICA TAXES TOTAL	**$111,198**	**$120,044**	**$136,963**	**$118,060**	**$139,102**	**$21,042**
Retirement Contributions						
22-10 - Genl Employees Retirement	$504,289	$533,792	$577,290	$577,290	$617,534	$40,244
RETIREMENT CONTRIBUTIONS TOTAL	**$504,289**	**$533,792**	**$577,290**	**$577,290**	**$617,534**	**$40,244**
Health Insurance						
23-20 - Gen Empl Veba Trust	$26,469	$28,825	$31,858	$38,254	$45,021	$6,767
HEALTH INSURANCE TOTAL	**$26,469**	**$28,825**	**$31,858**	**$38,254**	**$45,021**	**$6,767**
Allowances	–	$4,462	$19,662	$0	$18,900	$18,900
Payroll Gasb 68 Adjustmnt						
28-10 - Pension Contribution	-$504,289	-$29,503	–	$0	$0	$0
28-20 - Pension Expense	$1,309,445	$57,400	–	$0	$0	$0
PAYROLL GASB 68 ADJUSTMNT TOTAL	**$805,156**	**$27,897**	**–**	**$0**	**$0**	**$0**
PERSONAL SERVICES TOTAL	**$2,995,584**	**$2,363,649**	**$2,620,796**	**$2,597,313**	**$2,977,295**	**$379,982**
Operating Expenses						
Professional Services						
31-60 - Other Professional	$62,076	$282,058	$114,317	$298,175	$298,175	$0
PROFESSIONAL SERVICES TOTAL	**$62,076**	**$282,058**	**$114,317**	**$298,175**	**$298,175**	**$0**
Accounting & Auditing						
32-10 - Accounting & Auditing	$4,126	$4,204	$4,256	$5,150	$5,150	$0
ACCOUNTING & AUDITING TOTAL	**$4,126**	**$4,204**	**$4,256**	**$5,150**	**$5,150**	**$0**
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	$452,595	$475,225	$498,986	$498,986	$674,276	$175,290
39-20 - Central Svcs Chgs	$82,138	$81,970	$101,298	$101,298	$104,337	$3,039
39-30 - Central Stores Chgs	$71,039	$71,138	$73,772	$73,772	$75,985	$2,213
39-60 - Insur Svc Chgs -Health	$237,034	$302,361	$389,827	$389,827	$409,690	$19,863
39-65 - Insur Svc Chgs -Risk Mgmt	$23,411	$28,846	$31,085	$31,085	$32,229	$1,144
39-80 - Vehicle Service Chgs	$198,543	$229,358	$246,094	$246,094	$275,712	$29,618
39-90 - Information Tech Charges	$86,453	$98,291	$110,654	$110,654	$113,075	$2,421
INTERGOVERNMENT OPER SVCS TOTAL	**$1,151,213**	**$1,287,189**	**$1,451,716**	**$1,451,716**	**$1,685,304**	**$233,588**
Travel Education Member						
40-10 - Travel Education Member	$16,070	$13,007	$10,467	$11,700	$11,700	$0
TRAVEL EDUCATION MEMBER TOTAL	**$16,070**	**$13,007**	**$10,467**	**$11,700**	**$11,700**	**$0**
Communications & Freight						
41-20 - Postage	$397	$142	$166	$1,200	$1,200	$0
COMMUNICATIONS & FREIGHT TOTAL	**$397**	**$142**	**$166**	**$1,200**	**$1,200**	**$0**
Utility Services						
43-10 - Communication Svc/Phone	$7,161	$7,836	$8,836	$3,500	$3,500	$0
43-30 - Electric	$0	$905	–	$4,000	$4,000	$0
43-50 - Disposal Charges	$5,454,973	$7,056,889	$7,452,777	$7,300,000	$8,034,014	$734,014
43-55 - Hazardous Waste Charges	$83,668	$117,984	$87,832	$125,000	$125,000	$0
43-58 - Disp Charges Oes	$1,662,076	$551,138	$441,730	$710,000	$783,584	$73,584
UTILITY SERVICES TOTAL	**$7,207,877**	**$7,734,753**	**$7,991,175**	**$8,142,500**	**$8,950,098**	**$807,598**

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Rentals & Leases						
44-35 - Leased Assets Gsb 87	$0	$3,062	$3,449	$0	$0	$0
RENTALS & LEASES TOTAL	**$0**	**$3,062**	**$3,449**	**$0**	**$0**	**$0**
Insurance						
45-95 - Insurance Opeb	-$10,024	$710	–	$10,000	$10,000	$0
INSURANCE TOTAL	**-$10,024**	**$710**	**–**	**$10,000**	**$10,000**	**$0**
Repair & Maintenance						
46-30 - Machinery & Equipment	–	–	$327	$4,000	$4,000	$0
46-50 - Special Services	$328,044	$267,203	$353,645	$280,000	$280,000	$0
REPAIR & MAINTENANCE TOTAL	**$328,044**	**$267,203**	**$353,972**	**$284,000**	**$284,000**	**$0**
Promotional Activities						
48-10 - Advertising	$208	$223	–	$2,500	$2,500	$0
PROMOTIONAL ACTIVITIES TOTAL	**$208**	**$223**	**–**	**$2,500**	**$2,500**	**$0**
Other Current Charges						
49-20 - Bad Debts	$3,171	$7,451	–	$0	$0	$0
49-50 - Credit Card Bank Fees	$41,587	$52,435	$67,567	$46,200	$45,746	-$454
OTHER CURRENT CHARGES TOTAL	**$44,757**	**$59,886**	**$67,567**	**$46,200**	**$45,746**	**-$454**
Office Supplies						
51-10 - Office Supplies	$12,630	$17,118	$19,740	$4,500	$4,500	$0
OFFICE SUPPLIES TOTAL	**$12,630**	**$17,118**	**$19,740**	**$4,500**	**$4,500**	**$0**
Operating Supplies						
52-15 - Small Tools Minor Equip	$13,522	$15,210	$11,663	$20,000	$20,000	$0
52-20 - Special Supplies	$53,259	$303,775	$276,131	$345,000	$345,000	$0
52-25 - Software Purchases	–	–	–	$150,000	$0	-$150,000
52-50 - Clothing	$9,710	$13,512	$10,145	$14,500	$10,600	-$3,900
OPERATING SUPPLIES TOTAL	**$76,490**	**$332,497**	**$297,939**	**$529,500**	**$375,600**	**-$153,900**
Public/Subscript/Membersh						
54-10 - Publications	–	–	$853	$0	$0	$0
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	**–**	**–**	**$853**	**$0**	**$0**	**$0**
Depreciation						
59-10 - Depreciation	$277,949	$243,638	$242,417	$0	$0	$0
59-20 - Amortization Expense	$6,686	–	–	$0	$0	$0
59-31 - Gasb 87 Leases	–	$3,343	–	$0	$0	$0
DEPRECIATION TOTAL	**$284,635**	**$246,981**	**$242,417**	**$0**	**$0**	**$0**
OPERATING EXPENSES TOTAL	**$9,178,502**	**$10,249,032**	**$10,558,033**	**$10,787,141**	**$11,673,973**	**$886,832**
Capital						
Buildings	–	–	$129,894	$200,000	$0	-$200,000
Machinery & Equipment						
64-05 - Motor Vehicles	$97,714	$113,067	$278,981	$50,000	$215,000	$165,000
64-10 - Heavy Machinery & Equip	–	$44,478	$12,189	$0	$180,000	$180,000
MACHINERY & EQUIPMENT TOTAL	**$97,714**	**$157,545**	**$291,170**	**$50,000**	**$395,000**	**$345,000**
Capital Projects	–	-$157,545	-$162,170	$0	$0	$0
CAPITAL TOTAL	**$97,714**	**$0**	**$258,894**	**$250,000**	**$395,000**	**$145,000**
Debt Service						
Debt Principal						
71-80 - Notes Pay Capital Lease	–	$237,396	$194,461	$194,461	$76,614	-$117,847
71-99 - Rcls To Balance Sheet	–	-$237,397	-$194,461	$0	$0	$0
DEBT PRINCIPAL TOTAL	**–**	**-$1**	**$0**	**$194,461**	**$76,614**	**-$117,847**
Interest Expense						

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
72-60 - Interest N/P Capital	$7,864	$4,053	$1,541	$2,472	$383	-$2,089
INTEREST EXPENSE TOTAL	**$7,864**	**$4,053**	**$1,541**	**$2,472**	**$383**	**-$2,089**
DEBT SERVICE TOTAL	**$7,864**	**$4,052**	**$1,541**	**$196,933**	**$76,997**	**-$119,936**
Grant in Aid						
Aids To Private Organizat						
82-05 - Donations	$15,000	$10,000	–	$0	$0	$0
82-06 - Special Events Funding	$1,213	$3,006	$5,638	$10,000	$10,000	$0
AIDS TO PRIVATE ORGANIZAT TOTAL	**$16,213**	**$13,006**	**$5,638**	**$10,000**	**$10,000**	**$0**
GRANT IN AID TOTAL	**$16,213**	**$13,006**	**$5,638**	**$10,000**	**$10,000**	**$0**
Other Expenses						
Loss On Fixed Asset Disp						
95-10 - Loss On Fixed Asset Disp	$0	$11,729	–	$0	$0	$0
LOSS ON FIXED ASSET DISP TOTAL	**$0**	**$11,729**	**–**	**$0**	**$0**	**$0**
Nonoperating Expenditures						
99-10 - Contingency	–	–	–	$398,353	$350,000	-$48,353
NONOPERATING EXPENDITURES TOTAL	**–**	**–**	**–**	**$398,353**	**$350,000**	**-$48,353**
OTHER EXPENSES TOTAL	**$0**	**$11,729**	**–**	**$398,353**	**$350,000**	**-$48,353**
EXPENDITURES TOTAL	**$12,295,876**	**$12,641,468**	**$13,444,903**	**$14,239,740**	**$15,483,265**	**$1,243,525**

Fund 488 - Solid Waste Disposal by Division

488-4910 - Environmental Services By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Environmental Services						
Personal Services						
488-4910-534-12-10 - Exempt	$214,295	$222,118	$249,320	$366,419	$262,270	-$104,149
488-4910-534-12-24 - Non Exempt General Emp	$901,738	$986,917	$1,070,665	$1,101,806	$1,488,175	$386,369
488-4910-534-12-26 - Non Exempt Non Bargaining	$68,103	$72,345	$76,772	$75,485	$81,252	$5,767
488-4910-534-12-30 - Assignment Differential	$5,840	$7,001	$5,299	$20,000	$20,000	$0
488-4910-534-12-60 - Accrued Vacation/Sick Lve	$59,307	$43,378	–	–	–	$0
488-4910-534-13-10 - Temporary & Part Time	$48,182	$43,204	$90,286	$51,399	$56,441	$5,042
488-4910-534-13-20 - Drop Plan Vac/Sick Payout	$20,158	$15,821	$15,821	$9,000	$9,000	$0
488-4910-534-14-10 - Overtime Regular	$215,194	$239,985	$298,306	$224,200	$224,200	$0
488-4910-534-14-40 - Overtime Call-In	$181	$218	$142	$3,000	$3,000	$0
488-4910-534-15-40 - Paid Vacation Term Empl	–	$4,402	$15,077	–	–	$0
488-4910-534-15-50 - Paid Sick Leave Term Empl	–	$4,269	$21,518	–	–	$0
488-4910-534-15-70 - Incentive Pay	$67	–	$222	$400	$400	$0
488-4910-534-17-10 - Sick Lv Sellback	$4,981	$5,062	$6,485	$5,000	$5,000	$0
488-4910-534-17-20 - Vacation Lv Sellback	$10,427	$3,907	$5,108	$7,000	$7,000	$0
488-4910-534-21-00 - Fica Taxes	$111,198	$120,044	$136,963	$118,060	$139,102	$21,042
488-4910-534-22-10 - Genl Employees Retirement	$504,289	$533,792	$577,290	$577,290	$617,534	$40,244
488-4910-534-23-20 - Gen Empl Veba Trust	$26,469	$28,825	$31,858	$38,254	$45,021	$6,767
488-4910-534-26-40 - Education	–	$4,462	$19,662	–	$15,000	$15,000
488-4910-534-26-50 - Leather	–	–	–	–	$3,900	$3,900
488-4910-534-28-10 - Pension Contribution	-$504,289	-$29,503	–	–	–	$0
488-4910-534-28-20 - Pension Expense	$1,309,445	$57,400	–	–	–	$0
PERSONAL SERVICES TOTAL	**$2,995,584**	**$2,363,649**	**$2,620,796**	**$2,597,313**	**$2,977,295**	**$379,982**
Operating Expenses						
488-4910-534-31-60 - Other Professional	$62,076	$282,058	$114,317	$298,175	$298,175	$0
488-4910-534-32-10 - Accounting & Auditing	$4,126	$4,204	$4,256	$5,150	$5,150	$0
488-4910-534-39-10 - Administrative Svc Chg	$452,595	$475,225	$498,986	$498,986	$674,276	$175,290
488-4910-534-39-20 - Central Svcs Chgs	$82,138	$81,970	$101,298	$101,298	$104,337	$3,039
488-4910-534-39-30 - Central Stores Chgs	$71,039	$71,138	$73,772	$73,772	$75,985	$2,213
488-4910-534-39-60 - Insur Svc Chgs - Health	$237,034	$302,361	$389,827	$389,827	$409,690	$19,863
488-4910-534-39-65 - Insur Svc Chgs - Risk Mgmt	$23,411	$28,846	$31,085	$31,085	$32,229	$1,144
488-4910-534-39-80 - Vehicle Service Chgs	$198,543	$229,358	$246,094	$246,094	$275,712	$29,618
488-4910-534-39-90 - Information Tech Charges	$86,453	$98,291	$110,654	$110,654	$113,075	$2,421
488-4910-534-40-10 - Travel Education Member	$16,070	$13,007	$10,467	$11,700	$11,700	$0
488-4910-534-41-20 - Postage	$397	$142	$166	$1,200	$1,200	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
488-4910-534-43-10 - Communication Svc/Phone	$7,161	$7,836	$8,836	$3,500	$3,500	$0
488-4910-534-43-30 - Electric	–	$905	–	$4,000	$4,000	$0
488-4910-534-43-50 - Disposal Charges	$5,454,973	$7,056,889	$7,452,777	$7,300,000	$8,034,014	$734,014
488-4910-534-43-55 - Hazardous Waste Charges	$83,668	$117,984	$87,832	$125,000	$125,000	$0
488-4910-534-43-58 - Disp Charges Oes	$1,662,076	$551,138	$441,730	$710,000	$783,584	$73,584
488-4910-534-44-35 - Leased Assets Gsb 87	$0	$3,062	$3,449	–	–	$0
488-4910-534-45-95 - Insurance Opeb	-$10,024	$710	–	$10,000	$10,000	$0
488-4910-534-46-30 - Machinery & Equipment	–	–	$327	$4,000	$4,000	$0
488-4910-534-46-50 - Special Services	$328,044	$267,203	$353,645	$280,000	$280,000	$0
488-4910-534-48-10 - Advertising	$208	$223	–	$2,500	$2,500	$0
488-4910-534-49-20 - Bad Debts	$3,171	$7,451	–	–	–	$0
488-4910-534-49-50 - Credit Card Bank Fees	$41,587	$52,435	$67,567	$46,200	$45,746	-$454
488-4910-534-51-10 - Office Supplies	$12,630	$17,118	$19,740	$4,500	$4,500	$0
488-4910-534-52-15 - Small Tools Minor Equip	$13,522	$15,210	$11,663	$20,000	$20,000	$0
488-4910-534-52-20 - Special Supplies	$53,259	$303,775	$276,131	$345,000	$345,000	$0
488-4910-534-52-25 - Software Purchases	–	–	–	$150,000	–	-$150,000
488-4910-534-52-50 - Clothing	$9,710	$13,512	$10,145	$14,500	$10,600	-$3,900
488-4910-534-54-10 - Publications	–	–	$853	–	–	$0
488-4910-534-59-10 - Depreciation	$277,949	$243,638	$242,417	–	–	$0
488-4910-534-59-20 - Amortization Expense	$6,686	–	–	–	–	$0
488-4910-534-59-31 - Gasb 87 Leases	–	$3,343	–	–	–	$0
OPERATING EXPENSES TOTAL	**$9,178,502**	**$10,249,032**	**$10,558,033**	**$10,787,141**	**$11,673,973**	**$886,832**
Capital						
488-4910-534-62-00 - Buildings	–	–	$129,894	$200,000	–	-$200,000
488-4910-534-64-05 - Motor Vehicles	$97,714	$113,067	$278,981	$50,000	$215,000	$165,000
488-4910-534-64-10 - Heavy Machinery & Equip	–	$44,478	$12,189	–	$180,000	$180,000
488-4910-534-69-99 - Additions To Bal Sheet	–	-$157,545	-$162,170	–	–	$0
CAPITAL TOTAL	**$97,714**	**$0**	**$258,894**	**$250,000**	**$395,000**	**$145,000**
Debt Service						
488-4910-534-71-80 - Notes Pay Capital Lease	–	$237,396	$194,461	$194,461	$76,614	-$117,847
488-4910-534-71-99 - Rcls To Balance Sheet	–	-$237,397	-$194,461	–	–	$0
488-4910-534-72-60 - Interest N/P Capital	$7,864	$4,053	$1,541	$2,472	$383	-$2,089
DEBT SERVICE TOTAL	**$7,864**	**$4,052**	**$1,541**	**$196,933**	**$76,997**	**-$119,936**
Grant in Aid						
488-4910-534-82-05 - Donations	$15,000	$10,000	–	–	–	$0
488-4910-534-82-06 - Special Events Funding	$1,213	$3,006	$5,638	$10,000	$10,000	$0
GRANT IN AID TOTAL	**$16,213**	**$13,006**	**$5,638**	**$10,000**	**$10,000**	**$0**
Other Expenses						
488-4910-534-95-10 - Loss On Fixed Asset Disp	$0	$11,729	–	–	–	$0
488-4910-534-99-10 - Contingency	–	–	–	$398,353	$350,000	-$48,353
OTHER EXPENSES TOTAL	**$0**	**$11,729**	**–**	**$398,353**	**$350,000**	**-$48,353**
ENVIRONMENTAL SERVICES TOTAL	**$12,295,876**	**$12,641,468**	**$13,444,903**	**$14,239,740**	**$15,483,265**	**$1,243,525**

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
EXPENDITURES TOTAL	$12,295,876	$12,641,468	$13,444,903	$14,239,740	$15,483,265	$1,243,525

501-505 - Internal Service Funds

501 - Central Stores Fund
502 - Information Technologies Fund
503 - Central Services Fund
505 - Health Insurance Fund

Fund 501 – Central Stores Fund Revenues and Expenditures

Fund 501 – Central Stores Fund Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Miscellaneous Revenues						
501-0000-361-361.10-00 - Interest Earnings	$5,738	$12,433	$6,620	$4,500	$1,500	-$3,000
501-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$7,722	$18,044	-$7,444	$0	$0	$0
501-0000-361-361.35-00 - Int Realized Gain(Loss)	-$1,593	-$2,131	$80	$0	$0	$0
MISCELLANEOUS REVENUES TOTAL	**$11,866**	**$28,346**	**-$744**	**$4,500**	**$1,500**	**-$3,000**
Other Sources						
501-0000-382-382.20-00 - Central Stores Svc Fees	$810,250	$811,365	$840,735	$839,309	$864,488	$25,179
OTHER SOURCES TOTAL	**$810,250**	**$811,365**	**$840,735**	**$839,309**	**$864,488**	**$25,179**
REVENUES TOTAL	**$822,116**	**$839,711**	**$839,991**	**$843,809**	**$865,988**	**$22,179**
Expenditures						
Personal Services						
Regular Salaries & Wages						
12-24 - Non Exempt General Emp	$162,775	$157,821	$164,930	$222,918	$174,314	-$48,604
12-30 - Assignment Differential	$9	–	–	$0	$0	$0
12-60 - Accrued Vacation/Sick Lve	-$66,538	–	–	$0	$0	$0
REGULAR SALARIES & WAGES TOTAL	**$96,245**	**$157,821**	**$164,930**	**$222,918**	**$174,314**	**-$48,604**
Other Salaries & Wages						
13-10 - Temporary & Part Time	$8,081	$21,233	$21,505	$0	$0	$0
OTHER SALARIES & WAGES TOTAL	**$8,081**	**$21,233**	**$21,505**	**$0**	**$0**	**$0**
Overtime						
14-10 - Overtime Regular	$38,209	$56,930	$39,687	$30,000	$40,000	$10,000
14-40 - Overtime Call-In	$1,481	$352	$1,046	$6,000	$6,000	$0
OVERTIME TOTAL	**$39,690**	**$57,283**	**$40,732**	**$36,000**	**$46,000**	**$10,000**
Special Pay						
15-10 - Stand By	$5,917	$5,807	$4,743	$2,000	$2,000	$0
15-70 - Incentive Pay	–	–	$1	$0	$0	$0
15-71 - Essential First Responders	–	–	$9	$0	$0	$0
SPECIAL PAY TOTAL	**$5,917**	**$5,807**	**$4,753**	**$2,000**	**$2,000**	**$0**
Fica Taxes						
21-00 - Fica Taxes	$15,488	$17,735	$16,936	$17,054	$13,336	-$3,718
FICA TAXES TOTAL	**$15,488**	**$17,735**	**$16,936**	**$17,054**	**$13,336**	**-$3,718**
Retirement Contributions						
22-10 - Genl Employees Retirement	$71,618	$74,991	$80,294	$80,294	$86,031	$5,737
RETIREMENT CONTRIBUTIONS TOTAL	**$71,618**	**$74,991**	**$80,294**	**$80,294**	**$86,031**	**$5,737**
Health Insurance						

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
23-20 - Gen Empl Veba Trust	$3,642	$3,551	$3,705	$5,573	$4,504	-$1,069
HEALTH INSURANCE TOTAL	**$3,642**	**$3,551**	**$3,705**	**$5,573**	**$4,504**	**-$1,069**
Allowances						
26-20 - Automobile	$1	–	–	$0	$0	$0
26-60 - Allowance -Cell Phone	$41	$579	$484	$1,162	$1,162	$0
ALLOWANCES TOTAL	**$42**	**$579**	**$484**	**$1,162**	**$1,162**	**$0**
PERSONAL SERVICES TOTAL	**$240,722**	**$338,999**	**$333,340**	**$365,001**	**$327,347**	**-$37,654**
Operating Expenses						
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	$88,193	$92,603	$97,233	$97,233	$102,960	$5,727
39-20 - Central Svcs Chgs	$6,891	$6,877	$8,499	$8,499	$8,754	$255
39-60 - Insur Svc Chgs -Health	$32,000	$40,819	$52,627	$52,627	$55,308	$2,681
39-65 - Insur Svc Chgs -Risk Mgmt	$13,925	$17,158	$18,490	$18,490	$19,171	$681
39-80 - Vehicle Service Chgs	$1,681	$1,942	$2,084	$2,084	$2,335	$251
39-90 - Information Tech Charges	$27,186	$30,909	$34,797	$34,797	$35,558	$761
INTERGOVERNMENT OPER SVCS TOTAL	**$169,876**	**$190,308**	**$213,730**	**$213,730**	**$224,086**	**$10,356**
Travel Education Member						
40-10 - Travel Education Member	$358	–	–	$4,000	$4,000	$0
TRAVEL EDUCATION MEMBER TOTAL	**$358**	**–**	**–**	**$4,000**	**$4,000**	**$0**
Utility Services						
43-30 - Electric	$169	$135	$122	$141	$141	$0
43-40 - Water And Wastewater	$13,932	$15,553	$17,305	$13,000	$16,000	$3,000
UTILITY SERVICES TOTAL	**$14,101**	**$15,688**	**$17,427**	**$13,141**	**$16,141**	**$3,000**
Rentals & Leases						
44-30 - Land Rent	$14,820	$17,834	$18,080	$18,080	$18,296	$216
RENTALS & LEASES TOTAL	**$14,820**	**$17,834**	**$18,080**	**$18,080**	**$18,296**	**$216**
Insurance						
45-95 - Insurance Opeb	-$3,792	$97	–	$0	$0	$0
INSURANCE TOTAL	**-$3,792**	**$97**	**–**	**$0**	**$0**	**$0**
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	$2,426	$3,506	$3,877	$4,000	$4,000	$0
46-30 - Machinery & Equipment	$6,589	$4,626	$2,628	$6,000	$6,000	$0
46-50 - Special Services	$6,830	$7,427	$1,490	$4,258	$4,258	$0
REPAIR & MAINTENANCE TOTAL	**$15,846**	**$15,558**	**$7,995**	**$14,258**	**$14,258**	**$0**
Other Current Charges						
49-10 - Inventory Over/Short	$41,591	$620,300	$14,723	$500	$500	$0
OTHER CURRENT CHARGES TOTAL	**$41,591**	**$620,300**	**$14,723**	**$500**	**$500**	**$0**
Office Supplies						
51-10 - Office Supplies	$1,102	$377	$1,084	$1,000	$1,000	$0
OFFICE SUPPLIES TOTAL	**$1,102**	**$377**	**$1,084**	**$1,000**	**$1,000**	**$0**
Operating Supplies						
52-15 - Small Tools Minor Equip	$3,958	$0	$337	$4,000	$4,000	$0
52-20 - Special Supplies	$3,237	$2,762	$2,603	$1,500	$1,500	$0
52-50 - Clothing	$1,605	$2,008	$907	$2,000	$2,000	$0
OPERATING SUPPLIES TOTAL	**$8,799**	**$4,770**	**$3,846**	**$7,500**	**$7,500**	**$0**
Depreciation						
59-10 - Depreciation	$372	$0	–	$0	$0	$0
DEPRECIATION TOTAL	**$372**	**$0**	**–**	**$0**	**$0**	**$0**
OPERATING EXPENSES TOTAL	**$263,073**	**$864,932**	**$276,886**	**$272,209**	**$285,781**	**$13,572**

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Other Expenses						
Loss On Fixed Asset Disp	–	$837	–	$0	$0	$0
Nonoperating Expenditures						
99-20 - Working Capital Reserve	$0	$0	–	$206,599	$252,860	$46,261
NONOPERATING EXPENDITURES TOTAL	**$0**	**$0**	**–**	**$206,599**	**$252,860**	**$46,261**
OTHER EXPENSES TOTAL	**$0**	**$837**	**–**	**$206,599**	**$252,860**	**$46,261**
EXPENDITURES TOTAL	**$503,796**	**$1,204,769**	**$610,227**	**$843,809**	**$865,988**	**$22,179**

Fund 501 - Central Stores by Division

501-5110 – Central Stores Operations By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Central Stores Operations						
Personal Services						
501-5110-593-12-24 - Non Exempt General Emp	$162,775	$157,821	$164,930	$222,918	$174,314	-$48,604
501-5110-593-12-30 - Assignment Differential	$9	–	–	–	–	$0
501-5110-593-12-60 - Accrued Vacation/Sick Lve	-$66,538	–	–	–	–	$0
501-5110-593-13-10 - Temporary & Part Time	$8,081	$21,233	$21,505	–	–	$0
501-5110-593-14-10 - Overtime Regular	$38,209	$56,930	$39,687	$30,000	$40,000	$10,000
501-5110-593-14-40 - Overtime Call-In	$1,481	$352	$1,046	$6,000	$6,000	$0
501-5110-593-15-10 - Stand By	$5,917	$5,807	$4,743	$2,000	$2,000	$0
501-5110-593-15-70 - Incentive Pay	–	–	$1	–	–	$0
501-5110-593-15-71 - Essential First Responders	–	–	$9	–	–	$0
501-5110-593-21-00 - Fica Taxes	$15,488	$17,735	$16,936	$17,054	$13,336	-$3,718
501-5110-593-22-10 - Genl Employees Retirement	$71,618	$74,991	$80,294	$80,294	$86,031	$5,737
501-5110-593-23-20 - Gen Empl Veba Trust	$3,642	$3,551	$3,705	$5,573	$4,504	-$1,069
501-5110-593-26-20 - Automobile	$1	–	–	–	–	$0
501-5110-593-26-60 - Allowance -Cell Phone	$41	$579	$484	$1,162	$1,162	$0
PERSONAL SERVICES TOTAL	**$240,722**	**$338,999**	**$333,340**	**$365,001**	**$327,347**	**-$37,654**
Operating Expenses						
501-5110-593-39-10 - Administrative Svc Chg	$88,193	$92,603	$97,233	$97,233	$102,960	$5,727
501-5110-593-39-20 - Central Svcs Chgs	$6,891	$6,877	$8,499	$8,499	$8,754	$255
501-5110-593-39-60 - Insur Svc Chgs -Health	$32,000	$40,819	$52,627	$52,627	$55,308	$2,681
501-5110-593-39-65 - Insur Svc Chgs -Risk Mgmt	$13,925	$17,158	$18,490	$18,490	$19,171	$681
501-5110-593-39-80 - Vehicle Service Chgs	$1,681	$1,942	$2,084	$2,084	$2,335	$251
501-5110-593-39-90 - Information Tech Charges	$27,186	$30,909	$34,797	$34,797	$35,558	$761
501-5110-593-40-10 - Travel Education Member	$358	–	–	$4,000	$4,000	$0
501-5110-593-43-30 - Electric	$169	$135	$122	$141	$141	$0
501-5110-593-43-40 - Water And Wastewater	$13,932	$15,553	$17,305	$13,000	$16,000	$3,000
501-5110-593-44-30 - Land Rent	$14,820	$17,834	$18,080	$18,080	$18,296	$216
501-5110-593-45-95 - Insurance Opeb	-$3,792	$97	–	–	–	$0
501-5110-593-46-10 - Land, Bldgs, Improvements	$2,426	$3,506	$3,877	$4,000	$4,000	$0
501-5110-593-46-30 - Machinery & Equipment	$6,589	$4,626	$2,628	$6,000	$6,000	$0
501-5110-593-46-50 - Special Services	$6,830	$7,427	$1,490	$4,258	$4,258	$0
501-5110-593-49-10 - Inventory Over/Short	$41,591	$620,300	$14,723	$500	$500	$0
501-5110-593-51-10 - Office Supplies	$1,102	$377	$1,084	$1,000	$1,000	$0
501-5110-593-52-15 - Small Tools Minor Equip	$3,958	–	$337	$4,000	$4,000	$0
501-5110-593-52-20 - Special Supplies	$3,237	$2,762	$2,603	$1,500	$1,500	$0
501-5110-593-52-50 - Clothing	$1,605	$2,008	$907	$2,000	$2,000	$0
501-5110-593-59-10 - Depreciation	$372	$0	–	–	–	$0
OPERATING EXPENSES TOTAL	**$263,073**	**$864,932**	**$276,886**	**$272,209**	**$285,781**	**$13,572**
Other Expenses						
501-5110-593-95-10 - Loss On Fixed Asset Disp	–	$837	–	–	–	$0
501-5110-593-99-20 - Working Capital Reserve	$0	$0	–	$206,599	$252,860	$46,261

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
OTHER EXPENSES TOTAL	$0	$837	–	$206,599	$252,860	$46,261
CENTRAL STORES OPERATIONS TOTAL	$503,796	$1,204,769	$610,227	$843,809	$865,988	$22,179
EXPENDITURES TOTAL	$503,796	$1,204,769	$610,227	$843,809	$865,988	$22,179

Fund 502 - Information Technologies Fund Revenues and Expenditures

Fund 502 - Information Technologies Fund Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Miscellaneous Revenues						
502-0000-361-361.10-00 - Interest Earnings	$12,080	$16,685	$31,558	$10,000	$14,000	$4,000
502-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$24,261	$33,293	-$14,743	$0	$0	$0
502-0000-361-361.35-00 - Int Realized Gain(Loss)	-$4,099	-$2,281	$273	$0	$0	$0
MISCELLANEOUS REVENUES TOTAL	**$32,241**	**$47,698**	**$17,088**	**$10,000**	**$14,000**	**$4,000**
Other Sources						
502-0000-382-382.30-00 - Info Sys Service Fees	$3,429,143	$3,897,815	$4,385,927	$4,372,269	$4,467,912	$95,643
502-0000-382-382.30-01 - It Charges-gasb 96-rev	$107,376	–	–	$0	$0	$0
OTHER SOURCES TOTAL	**$3,536,519**	**$3,897,815**	**$4,385,927**	**$4,372,269**	**$4,467,912**	**$95,643**
REVENUES TOTAL	**$3,568,760**	**$3,945,513**	**$4,403,015**	**$4,382,269**	**$4,481,912**	**$99,643**
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	$184,961	$196,837	$209,604	$209,776	$219,226	$9,450
EXEC SALARIES TOTAL	**$184,961**	**$196,837**	**$209,604**	**$209,776**	**$219,226**	**$9,450**
Regular Salaries & Wages						
12-10 - Exempt	$149,951	$298,103	$316,257	$316,344	$336,430	$20,086
12-24 - Non Exempt General Emp	$706,388	$677,131	$789,343	$831,399	$988,854	$157,455
12-30 - Assignment Differential	$31,028	$21,453	$20,874	$17,000	$17,000	$0
12-60 - Accrued Vacation/Sick Lve	$4,612	$20,282	–	$0	$0	$0
REGULAR SALARIES & WAGES TOTAL	**$891,978**	**$1,016,968**	**$1,126,473**	**$1,164,743**	**$1,342,284**	**$177,541**
Other Salaries & Wages						
13-10 - Temporary & Part Time	$41,626	$3,921	–	$0	$0	$0
13-20 - Drop Plan Vac/Sick Payout	$39,716	$19,858	$37,009	$5,000	$10,000	$5,000
OTHER SALARIES & WAGES TOTAL	**$81,342**	**$23,778**	**$37,009**	**$5,000**	**$10,000**	**$5,000**
Overtime						
14-10 - Overtime Regular	$3,669	$3,306	$8,332	$10,000	$10,000	$0
14-40 - Overtime Call-In	$7,542	$4,384	$4,073	$5,070	$5,070	$0
OVERTIME TOTAL	**$11,211**	**$7,690**	**$12,405**	**$15,070**	**$15,070**	**$0**
Special Pay						
15-10 - Stand By	$6,517	$6,576	$6,554	$13,000	$13,000	$0
17-10 - Sick Lv Sellback	$3,821	$4,187	$917	$4,800	$4,800	$0
17-20 - Vacation Lv Sellback	–	$1,057	$1,901	$6,000	$6,000	$0
SPECIAL PAY TOTAL	**$10,338**	**$11,820**	**$9,372**	**$23,800**	**$23,800**	**$0**
Fica Taxes						
21-00 - Fica Taxes	$87,023	$91,904	$103,958	$99,873	$8,276	-$91,597
FICA TAXES TOTAL	**$87,023**	**$91,904**	**$103,958**	**$99,873**	**$8,276**	**-$91,597**
Retirement Contributions						
22-10 - Genl Employees Retirement	$415,499	$439,274	$477,666	$477,666	$513,041	$35,375
RETIREMENT CONTRIBUTIONS TOTAL	**$415,499**	**$439,274**	**$477,666**	**$477,666**	**$513,041**	**$35,375**
Health Insurance						
23-20 - Gen Empl Veba Trust	$23,427	$26,371	$29,589	$33,732	$2,433	-$31,299

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
HEALTH INSURANCE TOTAL	**$23,427**	**$26,371**	**$29,589**	**$33,732**	**$2,433**	**-$31,299**
Allowances						
26-20 - Automobile	$16,848	$17,623	$20,972	$16,800	$20,000	$3,200
26-40 - Education	–	–	–	$720	$720	$0
26-60 - Allowance -Cell Phone	$3,363	$3,658	$4,070	$2,500	$4,500	$2,000
ALLOWANCES TOTAL	**$20,211**	**$21,281**	**$25,041**	**$20,020**	**$25,220**	**$5,200**
PERSONAL SERVICES TOTAL	**$1,725,990**	**$1,835,924**	**$2,031,118**	**$2,049,680**	**$2,159,350**	**$109,670**
Operating Expenses						
Professional Services						
31-60 - Other Professional	$87,986	-$73,215	$298,371	$46,189	$43,510	-$2,679
31-90 - Cybersecurity	$158,578	$92,448	$49,907	$110,239	$110,239	$0
PROFESSIONAL SERVICES TOTAL	**$246,564**	**$19,233**	**$348,278**	**$156,428**	**$153,749**	**-$2,679**
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	$115,042	$120,794	$126,834	$126,834	$134,305	$7,471
39-20 - Central Svcs Chgs	$26,752	$26,697	$32,992	$32,992	$33,982	$990
39-30 - Central Stores Chgs	$1,442	$1,444	$1,497	$1,497	$1,542	$45
39-60 - Insur Svc Chgs -Health	$128,472	$163,879	$211,285	$211,285	$222,051	$10,766
39-65 - Insur Svc Chgs -Risk Mgmt	$11,247	$13,858	$14,933	$14,933	$15,483	$550
39-80 - Vehicle Service Chgs	$1,259	$1,454	$1,560	$1,560	$1,748	$188
INTERGOVERNMENT OPER SVCS TOTAL	**$284,214**	**$328,126**	**$389,101**	**$389,101**	**$409,111**	**$20,010**
Travel Education Member						
40-10 - Travel Education Member	–	$260	$7	$5,000	$5,000	$0
TRAVEL EDUCATION MEMBER TOTAL	**–**	**$260**	**$7**	**$5,000**	**$5,000**	**$0**
Communications & Freight						
41-20 - Postage	$9	$14	$327	$1,852	$1,852	$0
COMMUNICATIONS & FREIGHT TOTAL	**$9**	**$14**	**$327**	**$1,852**	**$1,852**	**$0**
Utility Services						
43-10 - Communication Svc/Phone	$98,747	$69,881	$53,331	$75,000	$75,000	$0
UTILITY SERVICES TOTAL	**$98,747**	**$69,881**	**$53,331**	**$75,000**	**$75,000**	**$0**
Insurance						
45-95 - Insurance Opeb	-$64,726	$16,841	–	$0	$0	$0
INSURANCE TOTAL	**-$64,726**	**$16,841**	**–**	**$0**	**$0**	**$0**
Repair & Maintenance						
46-30 - Machinery & Equipment	$271,306	$253,962	$209,410	$189,113	$232,943	$43,830
46-40 - Maintenance Contracts	$400,901	$752,440	$825,031	$745,496	$791,983	$46,487
46-50 - Special Services	$168,295	$65,479	$24,604	$8,500	$8,500	$0
REPAIR & MAINTENANCE TOTAL	**$840,501**	**$1,071,881**	**$1,059,045**	**$943,109**	**$1,033,426**	**$90,317**
Office Supplies						
51-10 - Office Supplies	$9,457	$9,551	$8,821	$9,900	$9,900	$0
OFFICE SUPPLIES TOTAL	**$9,457**	**$9,551**	**$8,821**	**$9,900**	**$9,900**	**$0**
Operating Supplies						
52-15 - Small Tools Minor Equip	$63,339	$5,765	$8,600	$11,500	$11,500	$0
52-20 - Special Supplies	$32,795	$27,382	$29,550	$28,610	$28,610	$0
52-22 - Data Backups	$54,254	$15,275	$70,033	$101,409	$20,711	-$80,698
52-25 - Software Purchases	$57,243	$60,188	$60,314	$58,001	$64,942	$6,941
OPERATING SUPPLIES TOTAL	**$207,631**	**$108,610**	**$168,497**	**$199,520**	**$125,763**	**-$73,757**
Depreciation						
59-10 - Depreciation	$326,287	$144,364	$114,135	$0	$0	$0
59-32 - Sbita - Gasb 96	$137,657	$137,655	–	$0	$0	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
DEPRECIATION TOTAL	**$463,944**	**$282,018**	**$114,135**	**$0**	**$0**	**$0**
OPERATING EXPENSES TOTAL	**$2,086,341**	**$1,906,416**	**$2,141,541**	**$1,779,910**	**$1,813,801**	**$33,891**
Capital						
Machinery & Equipment						
64-15 - Communications	$113,729	$31,292	$18,681	$300,000	$300,000	$0
64-20 - Computer	$74,860	$44,156	$34,545	$60,000	$60,000	$0
MACHINERY & EQUIPMENT TOTAL	**$188,589**	**$75,448**	**$53,225**	**$360,000**	**$360,000**	**$0**
Capital Projects	–	-$75,448	-$31,455	$0	$0	$0
CAPITAL TOTAL	**$188,589**	**$0**	**$21,770**	**$360,000**	**$360,000**	**$0**
Debt Service						
Debt Principal	$24,950	$20,748	–	$0	$0	$0
DEBT SERVICE TOTAL	**$24,950**	**$20,748**	**–**	**$0**	**$0**	**$0**
Other Expenses						
Loss On Fixed Asset Disp						
95-10 - Loss On Fixed Asset Disp	$16,265	$101,998	–	$0	$0	$0
LOSS ON FIXED ASSET DISP TOTAL	**$16,265**	**$101,998**	**–**	**$0**	**$0**	**$0**
Nonoperating Expenditures						
99-10 - Contingency	–	–	–	$192,679	$148,761	-$43,918
NONOPERATING EXPENDITURES TOTAL	**–**	**–**	**–**	**$192,679**	**$148,761**	**-$43,918**
OTHER EXPENSES TOTAL	**$16,265**	**$101,998**	**–**	**$192,679**	**$148,761**	**-$43,918**
EXPENDITURES TOTAL	**$4,042,135**	**$3,865,087**	**$4,194,430**	**$4,382,269**	**$4,481,912**	**$99,643**

Fund 502 - Information Technologies by Division

502-5210 - IT Operations By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
IT Operation						
Personal Services						
502-5210-594-11-20 - Executive	$184,961	$196,837	$209,604	$209,776	$219,226	$9,450
502-5210-594-12-10 - Exempt	$149,951	$298,103	$316,257	$316,344	$336,430	$20,086
502-5210-594-12-24 - Non Exempt General Emp	$706,388	$677,131	$789,343	$831,399	$988,854	$157,455
502-5210-594-12-30 - Assignment Differential	$31,028	$21,453	$20,874	$17,000	$17,000	$0
502-5210-594-12-60 - Accrued Vacation/Sick Lve	$4,612	$20,282	–	–	–	$0
502-5210-594-13-10 - Temporary & Part Time	$41,626	$3,921	–	–	–	$0
502-5210-594-13-20 - Drop Plan Vac/Sick Payout	$39,716	$19,858	$37,009	$5,000	$10,000	$5,000
502-5210-594-14-10 - Overtime Regular	$3,669	$3,306	$8,332	$10,000	$10,000	$0
502-5210-594-14-40 - Overtime Call-In	$7,542	$4,384	$4,073	$5,070	$5,070	$0
502-5210-594-15-10 - Stand By	$6,517	$6,576	$6,554	$13,000	$13,000	$0
502-5210-594-17-10 - Sick Lv Sellback	$3,821	$4,187	$917	$4,800	$4,800	$0
502-5210-594-17-20 - Vacation Lv Sellback	–	$1,057	$1,901	$6,000	$6,000	$0
502-5210-594-21-00 - Fica Taxes	$87,023	$91,904	$103,958	$99,873	$8,276	-$91,597
502-5210-594-22-10 - Genl Employees Retirement	$415,499	$439,274	$477,666	$477,666	$513,041	$35,375
502-5210-594-23-20 - Gen Empl Veba Trust	$23,427	$26,371	$29,589	$33,732	$2,433	-$31,299
502-5210-594-26-20 - Automobile	$16,848	$17,623	$20,972	$16,800	$20,000	$3,200

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
502-5210-594-26-40 - Education	–	–	–	$720	$720	$0
502-5210-594-26-60 - Allowance -Cell Phone	$3,363	$3,658	$4,070	$2,500	$4,500	$2,000
PERSONAL SERVICES TOTAL	**$1,725,990**	**$1,835,924**	**$2,031,118**	**$2,049,680**	**$2,159,350**	**$109,670**
Operating Expenses						
502-5210-594-31-60 - Other Professional	$205	-$73,215	$101,333	$46,189	$43,510	-$2,679
502-5210-594-31-90 - Cybersecurity	$158,578	$92,448	$49,907	$110,239	$110,239	$0
502-5210-594-39-10 - Administrative Svc Chg	$115,042	$120,794	$126,834	$126,834	$134,305	$7,471
502-5210-594-39-20 - Central Svcs Chgs	$26,752	$26,697	$32,992	$32,992	$33,982	$990
502-5210-594-39-30 - Central Stores Chgs	$1,442	$1,444	$1,497	$1,497	$1,542	$45
502-5210-594-39-60 - Insur Svc Chgs -Health	$128,472	$163,879	$211,285	$211,285	$222,051	$10,766
502-5210-594-39-65 - Insur Svc Chgs -Risk Mgmt	$11,247	$13,858	$14,933	$14,933	$15,483	$550
502-5210-594-39-80 - Vehicle Service Chgs	$1,259	$1,454	$1,560	$1,560	$1,748	$188
502-5210-594-40-10 - Travel Education Member	–	$260	$7	$5,000	$5,000	$0
502-5210-594-41-20 - Postage	$9	$14	$327	$1,852	$1,852	$0
502-5210-594-43-10 - Communication Svc/Phone	$98,747	$69,881	$53,331	$75,000	$75,000	$0
502-5210-594-45-95 - Insurance Opeb	-$64,726	$16,841	–	–	–	$0
502-5210-594-46-30 - Machinery & Equipment	$57,390	$177,986	$88,423	$189,113	$232,943	$43,830
502-5210-594-46-40 - Maintenance Contracts	$336,327	$631,652	$770,910	$710,496	$756,983	$46,487
502-5210-594-51-10 - Office Supplies	$9,457	$9,551	$8,821	$9,900	$9,900	$0
502-5210-594-52-15 - Small Tools Minor Equip	$3,386	$4,849	$3,458	$6,000	$6,000	$0
502-5210-594-52-22 - Data Backups	$54,254	$15,275	$70,033	$101,409	$20,711	-$80,698
502-5210-594-52-25 - Software Purchases	$57,243	$60,188	$35,327	$58,001	$64,942	$6,941
502-5210-594-59-10 - Depreciation	$98,656	$65,070	$65,971	–	–	$0
502-5210-594-59-32 - Sbita - Gasb 96	$137,657	$137,655	–	–	–	$0
OPERATING EXPENSES TOTAL	**$1,231,396**	**$1,536,582**	**$1,636,948**	**$1,702,300**	**$1,736,191**	**$33,891**
Capital						
502-5210-594-64-20 - Computer	$74,860	$44,156	$34,545	$60,000	$60,000	$0
502-5210-594-69-99 - Additions To Bal Sheet	–	-$44,156	-$24,426	–	–	$0
CAPITAL TOTAL	**$74,860**	**$0**	**$10,119**	**$60,000**	**$60,000**	**$0**
Debt Service						
502-5210-594-72-61 - Sbita - Gasb 96	$24,950	$20,748	–	–	–	$0
DEBT SERVICE TOTAL	**$24,950**	**$20,748**	**–**	**–**	**–**	**$0**
Other Expenses						
502-5210-594-95-10 - Loss On Fixed Asset Disp	$16,265	$15,435	–	–	–	$0
502-5210-594-99-10 - Contingency	–	–	–	$192,679	$148,761	-$43,918
OTHER EXPENSES TOTAL	**$16,265**	**$15,435**	**–**	**$192,679**	**$148,761**	**-$43,918**
IT OPERATION TOTAL	**$3,073,460**	**$3,408,689**	**$3,678,185**	**$4,004,659**	**$4,104,302**	**$99,643**
EXPENDITURES TOTAL	**$3,073,460**	**$3,408,689**	**$3,678,185**	**$4,004,659**	**$4,104,302**	**$99,643**

502-5220 - IT Telecommunications By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
IT Telecommunications						
Operating Expenses						
502-5220-594-31-60 - Other Professional	$87,781	–	$197,038	–	–	$0
502-5220-594-46-30 - Machinery & Equipment	$213,915	$75,976	$120,987	–	–	$0
502-5220-594-46-40 - Maintenance Contracts	$64,575	$120,787	$54,121	$35,000	$35,000	$0
502-5220-594-46-50 - Special Services	$168,295	$65,479	$24,604	$8,500	$8,500	$0
502-5220-594-52-15 - Small Tools Minor Equip	$59,953	$916	$5,142	$5,500	$5,500	$0
502-5220-594-52-20 - Special Supplies	$32,795	$27,382	$29,550	$28,610	$28,610	$0
502-5220-594-52-25 - Software Purchases	–	–	$24,987	–	–	$0
502-5220-594-59-10 - Depreciation	$227,631	$79,294	$48,164	–	–	$0
OPERATING EXPENSES TOTAL	**$854,945**	**$369,834**	**$504,593**	**$77,610**	**$77,610**	**$0**
Capital						
502-5220-594-64-15 - Communications	$113,729	$31,292	$18,681	$300,000	$300,000	$0
502-5220-594-69-99 - Additions To Bal Sheet	–	-$31,292	-$7,029	–	–	$0
CAPITAL TOTAL	**$113,729**	**$0**	**$11,651**	**$300,000**	**$300,000**	**$0**
Other Expenses						
502-5220-594-95-10 - Loss On Fixed Asset Disp	–	$86,564	–	–	–	$0
OTHER EXPENSES TOTAL	**–**	**$86,564**	**–**	**–**	**–**	**$0**
IT TELECOMMUNICATIONS TOTAL	**$968,674**	**$456,398**	**$516,244**	**$377,610**	**$377,610**	**$0**
EXPENDITURES TOTAL	**$968,674**	**$456,398**	**$516,244**	**$377,610**	**$377,610**	**$0**

Fund 503 - Central Services Revenues and Expenditures

Fund 503 - Central Services Fund Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Charges For Services						
503-0000-341-341.30-00 - Copy Fees	$8	–	–	$0	$0	$0
CHARGES FOR SERVICES TOTAL	**$8**	**–**	**–**	**$0**	**$0**	**$0**
Miscellaneous Revenues						
503-0000-361-361.10-00 - Interest Earnings	$34,627	$47,894	$46,749	$15,240	$30,000	$14,760
503-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$7,222	$64,136	-$23,723	$0	$0	$0
503-0000-361-361.35-00 - Int Realized Gain(Loss)	-$7,965	-$8,548	-$108	$0	$0	$0
503-0000-369-369.92-00 - Other Revenues	–	$105	–	$0	$0	$0
MISCELLANEOUS REVENUES TOTAL	**$33,884**	**$103,587**	**$22,918**	**$15,240**	**$30,000**	**$14,760**
Other Sources						
503-0000-382-382.40-00 - Central Service Fees	$1,810,370	$1,806,670	$2,231,011	$2,123,943	$2,081,608	-$42,335
OTHER SOURCES TOTAL	**$1,810,370**	**$1,806,670**	**$2,231,011**	**$2,123,943**	**$2,081,608**	**-$42,335**
Other Financing Sources						
503-0000-392-392.20-00 - Budgetary Retained Earn	–	–	–	$200,000	$533,466	$333,466
OTHER FINANCING SOURCES TOTAL	**–**	**–**	**–**	**$200,000**	**$533,466**	**$333,466**
REVENUES TOTAL	**$1,844,262**	**$1,910,257**	**$2,253,929**	**$2,339,183**	**$2,645,074**	**$305,891**
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	$138,445	$106,660	$162,184	$163,379	$170,739	$7,360
EXEC SALARIES TOTAL	**$138,445**	**$106,660**	**$162,184**	**$163,379**	**$170,739**	**$7,360**
Regular Salaries & Wages						
12-10 - Exempt	$171,504	$240,567	$298,916	$383,911	$402,477	$18,566
12-24 - Non Exempt General Emp	$126,664	$159,461	$175,176	$170,877	$197,351	$26,474
12-26 - Non Exempt Non Bargaining	–	$9,694	$54,675	$53,991	$57,552	$3,561
12-30 - Assignment Differential	$14,733	$12,524	$7,570	$9,413	$9,413	$0
12-60 - Accrued Vacation/Sick Lve	$11,777	-$54,566	–	$0	$0	$0
REGULAR SALARIES & WAGES TOTAL	**$324,678**	**$367,681**	**$536,336**	**$618,192**	**$666,793**	**$48,601**
Other Salaries & Wages						
13-10 - Temporary & Part Time	$29,793	$35,602	$73,750	$35,000	$37,000	$2,000
13-20 - Drop Plan Vac/Sick Payout	$5,486	$58,261	$2,743	$0	$0	$0
OTHER SALARIES & WAGES TOTAL	**$35,279**	**$93,862**	**$76,493**	**$35,000**	**$37,000**	**$2,000**
Overtime						
14-10 - Overtime Regular	$1,907	$862	$3,649	$7,000	$7,000	$0
14-40 - Overtime Call-In	$590	–	$966	$0	$0	$0
OVERTIME TOTAL	**$2,496**	**$862**	**$4,615**	**$7,000**	**$7,000**	**$0**
Special Pay						
15-40 - Paid Vacation Term Empl	–	$31,663	$10,575	$5,000	$5,000	$0
15-50 - Paid Sick Leave Term Empl	–	$19,966	$28,378	$5,000	$5,000	$0
15-70 - Incentive Pay	–	–	$398	$0	$1,200	$1,200
17-10 - Sick Lv Sellback	–	–	$579	$2,000	$2,000	$0
17-20 - Vacation Lv Sellback	$917	–	$579	$3,000	$3,000	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
SPECIAL PAY TOTAL	**$917**	**$51,629**	**$40,509**	**$15,000**	**$16,200**	**$1,200**
Fica Taxes						
21-00 - Fica Taxes	$37,206	$50,759	$63,296	$62,131	$66,412	$4,281
FICA TAXES TOTAL	**$37,206**	**$50,759**	**$63,296**	**$62,131**	**$66,412**	**$4,281**
Retirement Contributions						
22-10 - Genl Employees Retirement	$238,455	$251,320	$269,684	$269,684	$289,798	$20,114
RETIREMENT CONTRIBUTIONS TOTAL	**$238,455**	**$251,320**	**$269,684**	**$269,684**	**$289,798**	**$20,114**
Health Insurance						
23-20 - Gen Empl Veba Trust	$9,813	$11,243	$15,408	$18,899	$20,704	$1,805
HEALTH INSURANCE TOTAL	**$9,813**	**$11,243**	**$15,408**	**$18,899**	**$20,704**	**$1,805**
Allowances						
26-20 - Automobile	–	$4,049	$12,035	$4,200	$4,200	$0
26-60 - Allowance -Cell Phone	–	$354	$504	$620	$620	$0
ALLOWANCES TOTAL	**–**	**$4,403**	**$12,539**	**$4,820**	**$4,820**	**$0**
PERSONAL SERVICES TOTAL	**$787,289**	**$938,419**	**$1,181,064**	**$1,194,105**	**$1,279,466**	**$85,361**
Operating Expenses						
Professional Services						
31-60 - Other Professional	$730	$32,778	$66,955	$105,000	$205,800	$100,800
PROFESSIONAL SERVICES TOTAL	**$730**	**$32,778**	**$66,955**	**$105,000**	**$205,800**	**$100,800**
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	$127,916	$134,312	$141,028	$141,028	$149,335	$8,307
39-30 - Central Stores Chgs	$24,745	$24,779	$25,696	$25,696	$26,467	$771
39-60 - Insur Svc Chgs -Health	$55,808	$71,189	$91,783	$91,783	$96,460	$4,677
39-65 - Insur Svc Chgs -Risk Mgmt	$8,226	$10,136	$10,922	$10,922	$11,324	$402
39-80 - Vehicle Service Chgs	$4,297	$4,964	$5,326	$5,326	$5,968	$642
39-90 - Information Tech Charges	$46,856	$53,272	$59,973	$59,973	$61,285	$1,312
INTERGOVERNMENT OPER SVCS TOTAL	**$267,848**	**$298,652**	**$334,728**	**$334,728**	**$350,839**	**$16,111**
Travel Education Member						
40-10 - Travel Education Member	$21,510	$14,540	$15,074	$19,060	$19,060	$0
TRAVEL EDUCATION MEMBER TOTAL	**$21,510**	**$14,540**	**$15,074**	**$19,060**	**$19,060**	**$0**
Communications & Freight						
41-20 - Postage	$15	$89	$12	$200	$200	$0
COMMUNICATIONS & FREIGHT TOTAL	**$15**	**$89**	**$12**	**$200**	**$200**	**$0**
Utility Services						
43-10 - Communication Svc/Phone	–	$143	$1,241	$0	$0	$0
43-30 - Electric	$14,988	$13,758	$13,757	$20,350	$20,350	$0
UTILITY SERVICES TOTAL	**$14,988**	**$13,900**	**$14,998**	**$20,350**	**$20,350**	**$0**
Rentals & Leases						
44-10 - Rentals & Leases	$59,362	$121,395	$172,020	$150,000	$187,418	$37,418
RENTALS & LEASES TOTAL	**$59,362**	**$121,395**	**$172,020**	**$150,000**	**$187,418**	**$37,418**
Insurance						
45-95 - Insurance Opeb	-$8,847	$225	–	$0	$0	$0
INSURANCE TOTAL	**-$8,847**	**$225**	**–**	**$0**	**$0**	**$0**
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	$71	$46,737	$363	$1,500	$1,500	$0
46-30 - Machinery & Equipment	$135	$0	$270	$2,500	$2,500	$0
46-40 - Maintenance Contracts	$6,621	$8,976	$10,985	$6,700	$18,700	$12,000
46-50 - Special Services	$1,505	$231	$2,566	$6,290	$6,290	$0
REPAIR & MAINTENANCE TOTAL	**$8,333**	**$55,944**	**$14,184**	**$16,990**	**$28,990**	**$12,000**

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Promotional Activities						
48-10 - Advertising	$15,619	$320	$4,268	$5,612	$5,612	$0
PROMOTIONAL ACTIVITIES TOTAL	**$15,619**	**$320**	**$4,268**	**$5,612**	**$5,612**	**$0**
Office Supplies						
51-10 - Office Supplies	$31,709	$31,804	$31,558	$62,700	$62,700	$0
OFFICE SUPPLIES TOTAL	**$31,709**	**$31,804**	**$31,558**	**$62,700**	**$62,700**	**$0**
Operating Supplies						
52-15 - Small Tools Minor Equip	$118	$933	$9,185	$3,920	$8,621	$4,701
52-20 - Special Supplies	$6,330	$3,572	$9,882	$6,970	$6,970	$0
52-25 - Software Purchases	$26,662	$24,813	$88,293	$53,500	$68,117	$14,617
52-50 - Clothing	$4,486	$1,047	$0	$3,000	$3,000	$0
52-55 - Cleaning	$157,330	$289,449	$283,582	$190,514	$297,931	$107,417
OPERATING SUPPLIES TOTAL	**$194,926**	**$319,814**	**$390,943**	**$257,904**	**$384,639**	**$126,735**
Depreciation						
59-10 - Depreciation	$20,248	$19,714	$21,654	$0	$0	$0
DEPRECIATION TOTAL	**$20,248**	**$19,714**	**$21,654**	**$0**	**$0**	**$0**
OPERATING EXPENSES TOTAL	**$626,442**	**$909,176**	**$1,066,394**	**$972,544**	**$1,265,608**	**$293,064**
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	$48,930	–	–	$0	$0	$0
64-35 - Office	–	–	$14,547	$0	$0	$0
MACHINERY & EQUIPMENT TOTAL	**$48,930**	**–**	**$14,547**	**$0**	**$0**	**$0**
Capital Projects	–	–	-$14,547	$0	$0	$0
CAPITAL TOTAL	**$48,930**	**–**	**$0**	**$0**	**$0**	**$0**
Other Expenses						
Loss On Fixed Asset Disp						
95-10 - Loss On Fixed Asset Disp	–	$10,331	–	$0	$0	$0
LOSS ON FIXED ASSET DISP TOTAL	**–**	**$10,331**	**–**	**$0**	**$0**	**$0**
Nonoperating Expenditures						
99-10 - Contingency	–	–	$0	$172,534	$100,000	-$72,534
NONOPERATING EXPENDITURES TOTAL	**–**	**–**	**$0**	**$172,534**	**$100,000**	**-$72,534**
OTHER EXPENSES TOTAL	**–**	**$10,331**	**$0**	**$172,534**	**$100,000**	**-$72,534**
EXPENDITURES TOTAL	**$1,462,661**	**$1,857,925**	**$2,247,458**	**$2,339,183**	**$2,645,074**	**$305,891**

Fund 503 - Central Services by Division

503-5310 - Procurement and Contracts By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Procurement & Contracts						
Personal Services						
503-5310-595-11-20 - Executive	$138,445	$106,660	$162,184	$163,379	$170,739	$7,360
503-5310-595-12-10 - Exempt	$171,504	$240,567	$298,916	$383,911	$402,477	$18,566
503-5310-595-12-24 - Non Exempt General Emp	$75,191	$106,276	$116,349	$114,758	$138,704	$23,946
503-5310-595-12-26 - Non Exempt Non Bargaining	–	$9,694	$54,675	$53,991	$57,552	$3,561
503-5310-595-12-30 - Assignment Differential	$14,733	$12,524	$7,570	$6,000	$6,000	$0
503-5310-595-12-60 - Accrued Vacation/Sick Lve	$11,777	-$54,566	–	–	–	$0
503-5310-595-13-10 - Temporary & Part Time	$11	–	$36,354	–	–	$0
503-5310-595-13-20 - Drop Plan Vac/Sick Payout	–	$55,518	–	–	–	$0
503-5310-595-14-10 - Overtime Regular	$1,690	$862	$3,610	$2,000	$2,000	$0
503-5310-595-14-40 - Overtime Call-In	$139	–	$966	–	–	$0
503-5310-595-15-40 - Paid Vacation Term Empl	–	$31,663	$10,575	$5,000	$5,000	$0
503-5310-595-15-50 - Paid Sick Leave Term Empl	–	$19,966	$28,378	$5,000	$5,000	$0
503-5310-595-15-70 - Incentive Pay	–	–	$398	–	$1,200	$1,200
503-5310-595-17-10 - Sick Lv Sellback	–	–	$579	$1,000	$1,000	$0
503-5310-595-17-20 - Vacation Lv Sellback	$917	–	$579	$3,000	$3,000	$0
503-5310-595-21-00 - Fica Taxes	$30,540	$43,792	$55,756	$54,777	$58,865	$4,088
503-5310-595-22-10 - Genl Employees Retirement	$214,954	$226,610	$243,136	$243,136	$261,718	$18,582
503-5310-595-23-20 - Gen Empl Veba Trust	$8,655	$10,046	$14,084	$17,496	$19,237	$1,741
503-5310-595-26-20 - Automobile	–	$4,049	$12,035	$4,200	$4,200	$0
503-5310-595-26-60 - Allowance -Cell Phone	–	$354	$504	$620	$620	$0
PERSONAL SERVICES TOTAL	**$668,556**	**$814,016**	**$1,046,647**	**$1,058,268**	**$1,137,312**	**$79,044**
Operating Expenses						
503-5310-595-31-60 - Other Professional	$730	$1,178	$57,955	$96,000	$196,800	$100,800
503-5310-595-39-10 - Administrative Svc Chg	–	$134,312	$141,028	$141,028	$149,335	$8,307
503-5310-595-39-30 - Central Stores Chgs	$4,245	$4,251	$4,408	$4,408	$4,540	$132
503-5310-595-39-60 - Insur Svc Chgs -Health	$41,012	$52,315	$67,449	$67,449	$70,886	$3,437
503-5310-595-39-65 - Insur Svc Chgs -Risk Mgmt	$6,164	$7,595	$8,184	$8,184	$8,485	$301
503-5310-595-39-90 - Information Tech Charges	$46,388	$52,740	$59,374	$59,374	$60,673	$1,299
503-5310-595-40-10 - Travel Education Member	$21,510	$14,540	$15,074	$19,060	$19,060	$0
503-5310-595-41-20 - Postage	$15	$89	$12	$200	$200	$0
503-5310-595-43-10 - Communication Svc/Phone	–	$143	$1,241	–	–	$0
503-5310-595-43-30 - Electric	$14,988	$13,758	$13,757	$20,350	$20,350	$0
503-5310-595-44-10 - Rentals & Leases	–	$98,552	$170,664	$135,000	$172,418	$37,418
503-5310-595-45-95 - Insurance Opeb	-$8,847	$225	–	–	–	$0
503-5310-595-46-10 - Land, Bldgs, Improvements	–	$46,737	$363	$100	$100	$0
503-5310-595-46-50 - Special Services	$616	$231	$82	$4,290	$4,290	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
503-5310-595-48-10 - Advertising	$15,619	$320	$4,268	$5,612	$5,612	$0
503-5310-595-51-10 - Office Supplies	$1,611	$1,694	$6,261	$1,700	$1,700	$0
503-5310-595-52-15 - Small Tools Minor Equip	–	$933	$1,129	$500	$5,201	$4,701
503-5310-595-52-20 - Special Supplies	$6,330	$3,572	$9,882	$6,970	$6,970	$0
503-5310-595-52-25 - Software Purchases	$25,938	$24,813	$88,293	$51,500	$66,117	$14,617
503-5310-595-52-55 - Cleaning	$157,330	$289,449	$283,582	$190,514	$297,931	$107,417
503-5310-595-59-10 - Depreciation	$13,453	$9,928	$9,928	–	–	$0
OPERATING EXPENSES TOTAL	**$347,103**	**$757,374**	**$942,936**	**$812,239**	**$1,090,668**	**$278,429**
Other Expenses						
503-5310-595-95-10 - Loss On Fixed Asset Disp	–	$10,331	–	–	–	$0
503-5310-595-99-10 - Contingency	–	–	$0	$172,534	$100,000	-$72,534
OTHER EXPENSES TOTAL	**–**	**$10,331**	**$0**	**$172,534**	**$100,000**	**-$72,534**
PROCUREMENT & CONTRACTS TOTAL	**$1,015,659**	**$1,581,720**	**$1,989,583**	**$2,043,041**	**$2,327,980**	**$284,939**
EXPENDITURES TOTAL	**$1,015,659**	**$1,581,720**	**$1,989,583**	**$2,043,041**	**$2,327,980**	**$284,939**

503-5330 - Messenger Services By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Messenger Services						
Personal Services						
503-5330-595-12-24 - Non Exempt General Emp	$51,473	$53,185	$58,828	$56,119	$58,647	$2,528
503-5330-595-12-30 - Assignment Differential	–	–	–	$3,413	$3,413	$0
503-5330-595-13-10 - Temporary & Part Time	$29,783	–	–	–	–	$0
503-5330-595-13-20 - Drop Plan Vac/Sick Payout	$5,486	$2,743	$2,743	–	–	$0
503-5330-595-14-10 - Overtime Regular	$216	–	$39	–	–	$0
503-5330-595-14-40 - Overtime Call-In	$451	–	–	–	–	$0
503-5330-595-17-10 - Sick Lv Sellback	–	–	–	$1,000	$1,000	$0
503-5330-595-21-00 - Fica Taxes	$6,666	$4,244	$4,679	$4,294	$4,487	$193
503-5330-595-22-10 - Genl Employees Retirement	$23,501	$24,710	$26,548	$26,548	$28,080	$1,532
503-5330-595-23-20 - Gen Empl Veba Trust	$1,158	$1,197	$1,324	$1,403	$1,467	$64
PERSONAL SERVICES TOTAL	**$118,733**	**$86,078**	**$94,160**	**$92,777**	**$97,094**	**$4,317**
Operating Expenses						
503-5330-595-39-10 - Administrative Svc Chg	$127,916	$0	–	–	–	$0
503-5330-595-39-30 - Central Stores Chgs	$20,500	$20,528	$21,288	$21,288	$21,927	$639
503-5330-595-39-60 - Insur Svc Chgs -Health	$14,796	$18,874	$24,334	$24,334	$25,574	$1,240
503-5330-595-39-65 - Insur Svc Chgs -Risk Mgmt	$2,062	$2,541	$2,738	$2,738	$2,839	$101
503-5330-595-39-80 - Vehicle Service Chgs	$4,297	$4,964	$5,326	$5,326	$5,968	$642
503-5330-595-39-90 - Information Tech Charges	$468	$532	$599	$599	$612	$13
503-5330-595-44-10 - Rentals & Leases	$59,362	$22,843	$1,356	$5,000	$5,000	$0
503-5330-595-46-10 - Land, Bldgs, Improvements	$71	–	–	$400	$400	$0
503-5330-595-46-30 - Machinery & Equipment	$135	–	–	$1,000	$1,000	$0
503-5330-595-46-40 - Maintenance Contracts	$6,621	$8,976	$10,985	–	$12,000	$12,000
503-5330-595-46-50 - Special Services	$890	–	$2,484	$1,000	$1,000	$0
503-5330-595-51-10 - Office Supplies	$30,098	$22,580	$17,427	$40,000	$40,000	$0
503-5330-595-52-15 - Small Tools Minor Equip	$118	–	$8,056	$1,000	$1,000	$0
503-5330-595-52-25 - Software Purchases	$724	–	–	$1,000	$1,000	$0
503-5330-595-52-50 - Clothing	$4,486	$1,047	–	$1,500	$1,500	$0
503-5330-595-59-10 - Depreciation	$6,795	$9,786	$11,726	–	–	$0
OPERATING EXPENSES TOTAL	**$279,339**	**$112,671**	**$106,318**	**$105,185**	**$119,820**	**$14,635**
Capital						
503-5330-595-64-05 - Motor Vehicles	$48,930	–	–	–	–	$0
503-5330-595-64-35 - Office	–	–	$14,547	–	–	$0
503-5330-595-69-99 - Additions To Bal Sheet	–	–	-$14,547	–	–	$0
CAPITAL TOTAL	**$48,930**	**–**	**$0**	**–**	**–**	**$0**
MESSENGER SERVICES TOTAL	**$447,002**	**$198,750**	**$200,478**	**$197,962**	**$216,914**	**$18,952**
EXPENDITURES TOTAL	**$447,002**	**$198,750**	**$200,478**	**$197,962**	**$216,914**	**$18,952**

503-5340 - Print Shop By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Print Shop						
Personal Services						
503-5340-595-13-10 - Temporary & Part Time	–	$35,602	$37,396	$35,000	$37,000	$2,000
503-5340-595-14-10 - Overtime Regular	–	–	–	$5,000	$5,000	$0
503-5340-595-21-00 - Fica Taxes	–	$2,724	$2,861	$3,060	$3,060	$0
PERSONAL SERVICES TOTAL	**–**	**$38,325**	**$40,257**	**$43,060**	**$45,060**	**$2,000**
Operating Expenses						
503-5340-595-31-60 - Other Professional	–	$31,600	$9,000	$9,000	$9,000	$0
503-5340-595-44-10 - Rentals & Leases	–	–	–	$10,000	$10,000	$0
503-5340-595-46-10 - Land, Bldgs, Improvements	–	–	–	$1,000	$1,000	$0
503-5340-595-46-30 - Machinery & Equipment	–	–	$270	$1,500	$1,500	$0
503-5340-595-46-40 - Maintenance Contracts	–	–	–	$6,700	$6,700	$0
503-5340-595-46-50 - Special Services	–	–	–	$1,000	$1,000	$0
503-5340-595-51-10 - Office Supplies	–	$7,531	$7,870	$21,000	$21,000	$0
503-5340-595-52-15 - Small Tools Minor Equip	–	–	–	$2,420	$2,420	$0
503-5340-595-52-25 - Software Purchases	–	–	–	$1,000	$1,000	$0
503-5340-595-52-50 - Clothing	–	–	–	$1,500	$1,500	$0
OPERATING EXPENSES TOTAL	**–**	**$39,131**	**$17,140**	**$55,120**	**$55,120**	**$0**
PRINT SHOP TOTAL	**–**	**$77,456**	**$57,397**	**$98,180**	**$100,180**	**$2,000**
EXPENDITURES TOTAL	**–**	**$77,456**	**$57,397**	**$98,180**	**$100,180**	**$2,000**

Fund 505 - Health Insurance Revenues and Expenditures

Fund 505 - Health Insurance Fund Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Miscellaneous Revenues						
505-0000-361-361.10-00 - Interest Earnings	$13,312	-$1,719	$38,129	$50,000	$4,000	-$46,000
505-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$152,215	$37,101	–	$0	$0	$0
505-0000-361-361.35-00 - Int Realized Gain(Loss)	-$13,462	-$2,712	$367	$0	$0	$0
505-0000-369-369.32-00 - Ppo Insurance Premiums	$1,911,053	$1,953,377	$1,948,679	$2,148,731	$2,148,731	$0
505-0000-369-369.36-00 - Hmo Insurance Premiums	$1,238,944	$1,341,027	$1,290,858	$1,350,000	$1,350,000	$0
505-0000-369-369.92-00 - Other Revenues	$100,250	$100,375	$125,075	$100,000	$125,000	$25,000
MISCELLANEOUS REVENUES TOTAL	**$3,402,313**	**$3,427,448**	**$3,403,108**	**$3,648,731**	**$3,627,731**	**-$21,000**
Other Sources						
505-0000-382-382.50-00 - Insurance Service Fees	$8,129,502	$10,370,016	$13,354,599	$13,171,160	$13,842,269	$671,109
OTHER SOURCES TOTAL	**$8,129,502**	**$10,370,016**	**$13,354,599**	**$13,171,160**	**$13,842,269**	**$671,109**
REVENUES TOTAL	**$11,531,815**	**$13,797,464**	**$16,757,707**	**$16,819,891**	**$17,470,000**	**$650,109**
Expenditures						
Operating Expenses						
Professional Services						
31-60 - Other Professional	$1,802	$141,769	$62,982	$75,000	$25,000	-$50,000
PROFESSIONAL SERVICES TOTAL	**$1,802**	**$141,769**	**$62,982**	**$75,000**	**$25,000**	**-$50,000**
Travel Education Member						
40-10 - Travel Education Member	$254	–	$3,879	$1,000	$1,000	$0
TRAVEL EDUCATION MEMBER TOTAL	**$254**	**–**	**$3,879**	**$1,000**	**$1,000**	**$0**
Insurance						
45-07 - Premiums - Employee Assis	$16,830	$16,830	$16,830	$25,000	$25,000	$0
45-08 - Dental Insurance Premiums	$494,246	$502,373	$457,048	$566,891	$530,000	-$36,891
45-10 - Health Insur Premiums Hmo	$4,963,353	$5,052,281	$4,943,751	$5,350,000	$5,400,000	$50,000
45-11 - Health Insur Premiums Ppo	$9,090,278	$9,885,142	$10,228,054	$9,900,000	$10,500,000	$600,000
45-25 - Special Services	$138,178	$146,224	$143,875	$192,000	$192,000	$0
INSURANCE TOTAL	**$14,702,885**	**$15,602,850**	**$15,789,557**	**$16,033,891**	**$16,647,000**	**$613,109**
Operating Supplies						
52-25 - Software Purchases	–	–	$0	$10,000	$47,000	$37,000
OPERATING SUPPLIES TOTAL	**–**	**–**	**$0**	**$10,000**	**$47,000**	**$37,000**
OPERATING EXPENSES TOTAL	**$14,704,941**	**$15,744,620**	**$15,856,418**	**$16,119,891**	**$16,720,000**	**$600,109**
Other Expenses						
Nonoperating Expenditures						
99-20 - Working Capital Reserve	–	–	–	$700,000	$750,000	$50,000
NONOPERATING EXPENDITURES TOTAL	**–**	**–**	**–**	**$700,000**	**$750,000**	**$50,000**
OTHER EXPENSES TOTAL	**–**	**–**	**–**	**$700,000**	**$750,000**	**$50,000**
EXPENDITURES TOTAL	**$14,704,941**	**$15,744,620**	**$15,856,418**	**$16,819,891**	**$17,470,000**	**$650,109**

Fund 505 - Health Insurance by Division

505-5510 - Health Insurance Administration By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Health Insurance Administration						
Operating Expenses						
505-5510-596-31-60 - Other Professional	$1,802	$141,769	$62,982	$75,000	$25,000	-$50,000
505-5510-596-40-10 - Travel Education Member	$254	–	$3,879	$1,000	$1,000	$0
505-5510-596-45-07 - Premiums - Employee Assis	$16,830	$16,830	$16,830	$25,000	$25,000	$0
505-5510-596-45-08 - Dental Insurance Premiums	$494,246	$502,373	$457,048	$566,891	$530,000	-$36,891
505-5510-596-45-10 - Health Insur Premiums Hmo	$4,963,353	$5,052,281	$4,943,751	$5,350,000	$5,400,000	$50,000
505-5510-596-45-11 - Health Insur Premiums Ppo	$9,090,278	$9,885,142	$10,228,054	$9,900,000	$10,500,000	$600,000
505-5510-596-45-25 - Special Services	$138,178	$146,224	$143,875	$192,000	$192,000	$0
505-5510-596-52-25 - Software Purchases	–	–	–	$10,000	$47,000	$37,000
OPERATING EXPENSES TOTAL	**$14,704,941**	**$15,744,620**	**$15,856,418**	**$16,119,891**	**$16,720,000**	**$600,109**
Other Expenses						
505-5510-596-99-20 - Working Capital Reserve	–	–	–	$700,000	$750,000	$50,000
OTHER EXPENSES TOTAL	**–**	**–**	**–**	**$700,000**	**$750,000**	**$50,000**
HEALTH INSURANCE ADMINISTRATION TOTAL	**$14,704,941**	**$15,744,620**	**$15,856,418**	**$16,819,891**	**$17,470,000**	**$650,109**
EXPENDITURES TOTAL	**$14,704,941**	**$15,744,620**	**$15,856,418**	**$16,819,891**	**$17,470,000**	**$650,109**

506-507 - Internal Service Funds

506 - Risk Management Fund
507 - Vehicle Services Fund

Fund 506 - Risk Management Revenues and Expenditures

Fund 506 - Risk Management Fund Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Miscellaneous Revenues						
506-0000-361-361.10-00 - Interest Earnings	$437,539	$538,802	$589,366	$250,000	$400,000	$150,000
506-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$250,191	$743,004	-$263,340	$0	$0	$0
506-0000-361-361.35-00 - Int Realized Gain(Loss)	-$110,179	-$96,953	-$2,862	$0	$0	$0
506-0000-369-369.64-00 - Insurance Subrogation	$92,051	$144,228	–	$150,000	$150,000	$0
506-0000-369-369.92-00 - Other Revenues	$0	$4,037	$1,500	$0	$0	$0
MISCELLANEOUS REVENUES TOTAL	**$669,602**	**$1,333,117**	**$324,663**	**$400,000**	**$550,000**	**$150,000**
Other Sources						
506-0000-382-382.50-00 - Insurance Service Fees	$6,020,107	$7,591,268	$8,176,671	$8,149,189	$8,449,215	$300,026
OTHER SOURCES TOTAL	**$6,020,107**	**$7,591,268**	**$8,176,671**	**$8,149,189**	**$8,449,215**	**$300,026**
REVENUES TOTAL	**$6,689,709**	**$8,924,385**	**$8,501,334**	**$8,549,189**	**$8,999,215**	**$450,026**
Expenditures						
Personal Services						
Regular Salaries & Wages						
12-10 - Exempt	$275,273	$245,604	$307,808	$304,717	$328,556	$23,839
12-26 - Non Exempt Non Bargaining	$36,158	$33,666	$70,358	$70,847	$74,039	$3,192
12-30 - Assignment Differential	$2,203	$3,951	$4,036	$2,000	$2,000	$0
12-60 - Accrued Vacation/Sick Lve	-$11,155	$6,078	–	$0	$0	$0
REGULAR SALARIES & WAGES TOTAL	**$302,479**	**$289,299**	**$382,201**	**$377,564**	**$404,595**	**$27,031**
Other Salaries & Wages						
13-10 - Temporary & Part Time	$22,103	$47,750	$24,365	$65,008	$65,008	$0
13-20 - Drop Plan Vac/Sick Payout	–	–	–	$7,000	$7,000	$0
OTHER SALARIES & WAGES TOTAL	**$22,103**	**$47,750**	**$24,365**	**$72,008**	**$72,008**	**$0**
Overtime						
14-10 - Overtime Regular	$136	$700	$663	$5,000	$5,000	$0
OVERTIME TOTAL	**$136**	**$700**	**$663**	**$5,000**	**$5,000**	**$0**
Special Pay						
15-40 - Paid Vacation Term Empl	$6,924	$4,601	–	$0	$0	$0
15-50 - Paid Sick Leave Term Empl	$4,824	$1,970	–	$0	$0	$0
17-10 - Sick Lv Sellback	$1,251	$1,327	–	$2,000	$2,000	$0
17-20 - Vacation Lv Sellback	$1,251	$1,327	–	$2,000	$2,000	$0
SPECIAL PAY TOTAL	**$14,250**	**$9,226**	**–**	**$4,000**	**$4,000**	**$0**
Fica Taxes						
21-00 - Fica Taxes	$27,552	$26,433	$31,642	$29,114	$30,799	$1,685
FICA TAXES TOTAL	**$27,552**	**$26,433**	**$31,642**	**$29,114**	**$30,799**	**$1,685**

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Retirement Contributions						
22-10 - Genl Employees Retirement	$138,878	$146,230	$157,141	$157,141	$166,858	$9,717
RETIREMENT CONTRIBUTIONS TOTAL	**$138,878**	**$146,230**	**$157,141**	**$157,141**	**$166,858**	**$9,717**
Health Insurance						
23-20 - Gen Empl Veba Trust	$6,959	$6,227	$8,508	$9,390	$10,061	$671
HEALTH INSURANCE TOTAL	**$6,959**	**$6,227**	**$8,508**	**$9,390**	**$10,061**	**$671**
Allowances						
26-20 - Automobile	$10,836	$9,014	$11,433	$11,400	$11,400	$0
26-60 - Allowance -Cell Phone	$1,319	$880	$1,375	$1,300	$1,300	$0
ALLOWANCES TOTAL	**$12,155**	**$9,894**	**$12,808**	**$12,700**	**$12,700**	**$0**
PERSONAL SERVICES TOTAL	**$524,512**	**$535,760**	**$617,329**	**$666,917**	**$706,021**	**$39,104**
Operating Expenses						
Professional Services						
31-50 - Medical	$2,316	$321	–	$12,700	$12,700	$0
31-60 - Other Professional	$27,466	$101,957	$129,698	$55,000	$63,700	$8,700
PROFESSIONAL SERVICES TOTAL	**$29,782**	**$102,278**	**$129,698**	**$67,700**	**$76,400**	**$8,700**
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	$655,671	$663,455	$696,628	$696,628	$737,659	$41,031
39-20 - Central Svcs Chgs	$177,533	$177,170	$218,945	$218,945	$225,513	$6,568
39-30 - Central Stores Chgs	$80	$80	$83	$83	$85	$2
39-60 - Insur Svc Chgs -Health	$28,582	$36,459	$47,006	$47,006	$49,401	$2,395
39-90 - Information Tech Charges	$13,727	$15,607	$17,570	$17,570	$17,954	$384
INTERGOVERNMENT OPER SVCS TOTAL	**$875,593**	**$892,771**	**$980,232**	**$980,232**	**$1,030,612**	**$50,380**
Travel Education Member						
40-10 - Travel Education Member	$6,642	$3,381	$4,743	$23,700	$15,000	-$8,700
TRAVEL EDUCATION MEMBER TOTAL	**$6,642**	**$3,381**	**$4,743**	**$23,700**	**$15,000**	**-$8,700**
Communications & Freight						
41-20 - Postage	$1,157	$1,976	$1,718	$2,900	$2,900	$0
COMMUNICATIONS & FREIGHT TOTAL	**$1,157**	**$1,976**	**$1,718**	**$2,900**	**$2,900**	**$0**
Insurance						
45-25 - Special Services	$38	–	$356	$0	$0	$0
45-60 - Motor Vehicle Claims	$182,537	$140,853	$168,411	$155,000	$155,000	$0
45-65 - Property Damage Claims	$176,978	$502,871	$206,268	$306,400	$306,400	$0
45-70 - General Liability Claims	$783,538	$703,559	$671,332	$800,000	$800,000	$0
45-75 - Unemployment Compensation	$4,011	-$22,578	$8,289	$20,000	$20,000	$0
45-80 - Workers Compensation	$2,266,858	$2,661,518	$1,387,088	$2,300,000	$2,600,000	$300,000
45-85 - Other Insurance Premiums	$1,933,938	$2,189,744	$2,193,213	$2,271,000	$2,300,000	$29,000
45-90 - Claims Adjustments	$564,000	-$642,000	–	$0	$0	$0
45-95 - Insurance Opeb	-$22,840	$129	–	$0	$0	$0
INSURANCE TOTAL	**$5,889,057**	**$5,534,096**	**$4,634,957**	**$5,852,400**	**$6,181,400**	**$329,000**
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	–	$8,878	–	$0	$0	$0
46-50 - Special Services	–	–	$11,243	$750	$750	$0
REPAIR & MAINTENANCE TOTAL	**–**	**$8,878**	**$11,243**	**$750**	**$750**	**$0**
Office Supplies						
51-10 - Office Supplies	$674	$923	$2,095	$2,335	$2,335	$0
OFFICE SUPPLIES TOTAL	**$674**	**$923**	**$2,095**	**$2,335**	**$2,335**	**$0**
Operating Supplies						
52-15 - Small Tools Minor Equip	–	$2,205	$3,217	$3,625	$3,625	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
52-20 - Special Supplies	–	$2,329	$3,780	$0	$0	$0
52-25 - Software Purchases	$48,875	$46,254	$48,030	$48,030	$70,030	$22,000
OPERATING SUPPLIES TOTAL	**$48,875**	**$50,788**	**$55,027**	**$51,655**	**$73,655**	**$22,000**
Public/Subscript/Membersh						
54-10 - Publications	–	–	–	$600	$600	$0
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	**–**	**–**	**–**	**$600**	**$600**	**$0**
Depreciation						
59-10 - Depreciation	$933	–	–	$0	$0	$0
DEPRECIATION TOTAL	**$933**	**–**	**–**	**$0**	**$0**	**$0**
OPERATING EXPENSES TOTAL	**$6,852,713**	**$6,595,091**	**$5,819,713**	**$6,982,272**	**$7,383,652**	**$401,380**
Other Expenses						
Nonoperating Expenditures						
99-10 - Contingency	–	–	–	$900,000	$909,542	$9,542
NONOPERATING EXPENDITURES TOTAL	**–**	**–**	**–**	**$900,000**	**$909,542**	**$9,542**
OTHER EXPENSES TOTAL	**–**	**–**	**–**	**$900,000**	**$909,542**	**$9,542**
EXPENDITURES TOTAL	**$7,377,224**	**$7,130,851**	**$6,437,042**	**$8,549,189**	**$8,999,215**	**$450,026**

Fund 506 - Risk Management by Division

506-5520 - Risk Management Administration By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Risk Management Administration						
Personal Services						
506-5520-596-12-10 - Exempt	$275,273	$245,604	$307,808	$304,717	$328,556	$23,839
506-5520-596-12-26 - Non Exempt Non Bargaining	$36,158	$33,666	$70,358	$70,847	$74,039	$3,192
506-5520-596-12-30 - Assignment Differential	$2,203	$3,951	$4,036	$2,000	$2,000	$0
506-5520-596-12-60 - Accrued Vacation/Sick Lve	-$11,155	$6,078	–	–	–	$0
506-5520-596-13-10 - Temporary & Part Time	$22,103	$47,750	$24,365	$65,008	$65,008	$0
506-5520-596-13-20 - Drop Plan Vac/Sick Payout	–	–	–	$7,000	$7,000	$0
506-5520-596-14-10 - Overtime Regular	$136	$700	$663	$5,000	$5,000	$0
506-5520-596-15-40 - Paid Vacation Term Empl	$6,924	$4,601	–	–	–	$0
506-5520-596-15-50 - Paid Sick Leave Term Empl	$4,824	$1,970	–	–	–	$0
506-5520-596-17-10 - Sick Lv Sellback	$1,251	$1,327	–	$2,000	$2,000	$0
506-5520-596-17-20 - Vacation Lv Sellback	$1,251	$1,327	–	$2,000	$2,000	$0
506-5520-596-21-00 - Fica Taxes	$27,552	$26,433	$31,642	$29,114	$30,799	$1,685
506-5520-596-22-10 - Genl Employees Retirement	$138,878	$146,230	$157,141	$157,141	$166,858	$9,717
506-5520-596-23-20 - Gen Empl Veba Trust	$6,959	$6,227	$8,508	$9,390	$10,061	$671
506-5520-596-26-20 - Automobile	$10,836	$9,014	$11,433	$11,400	$11,400	$0
506-5520-596-26-60 - Allowance -Cell Phone	$1,319	$880	$1,375	$1,300	$1,300	$0
PERSONAL SERVICES TOTAL	**$524,512**	**$535,760**	**$617,329**	**$666,917**	**$706,021**	**$39,104**
Operating Expenses						
506-5520-596-31-50 - Medical	$2,316	$321	–	$12,700	$12,700	$0
506-5520-596-31-60 - Other Professional	$27,466	$101,957	$129,698	$55,000	$63,700	$8,700
506-5520-596-39-10 - Administrative Svc Chg	$655,671	$663,455	$696,628	$696,628	$737,659	$41,031
506-5520-596-39-20 - Central Svcs Chgs	$177,533	$177,170	$218,945	$218,945	$225,513	$6,568
506-5520-596-39-30 - Central Stores Chgs	$80	$80	$83	$83	$85	$2
506-5520-596-39-60 - Insur Svc Chgs -Health	$28,582	$36,459	$47,006	$47,006	$49,401	$2,395
506-5520-596-39-90 - Information Tech Charges	$13,727	$15,607	$17,570	$17,570	$17,954	$384
506-5520-596-40-10 - Travel Education Member	$6,642	$3,381	$4,743	$23,700	$15,000	-$8,700
506-5520-596-41-20 - Postage	$1,157	$1,976	$1,718	$2,900	$2,900	$0
506-5520-596-45-25 - Special Services	$38	–	$356	–	–	$0
506-5520-596-45-60 - Motor Vehicle Claims	$182,537	$140,853	$168,411	$155,000	$155,000	$0
506-5520-596-45-65 - Property Damage Claims	$176,978	$502,871	$206,268	$306,400	$306,400	$0
506-5520-596-45-70 - General Liability Claims	$783,538	$703,559	$671,332	$800,000	$800,000	$0
506-5520-596-45-75 - Unemployment Compensation	$4,011	-$22,578	$8,289	$20,000	$20,000	$0
506-5520-596-45-80 - Workers Compensation	$2,266,858	$2,661,518	$1,387,088	$2,300,000	$2,600,000	$300,000
506-5520-596-45-85 - Other Insurance Premiums	$1,933,938	$2,189,744	$2,193,213	$2,271,000	$2,300,000	$29,000
506-5520-596-45-90 - Claims Adjustments	$564,000	-$642,000	–	–	–	$0
506-5520-596-45-95 - Insurance Opeb	-$22,840	$129	–	–	–	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
506-5520-596-46-10 - Land, Bldgs, Improvements	–	$8,878	–	–	–	$0
506-5520-596-46-50 - Special Services	–	–	$11,243	$750	$750	$0
506-5520-596-51-10 - Office Supplies	$674	$923	$2,095	$2,335	$2,335	$0
506-5520-596-52-15 - Small Tools Minor Equip	–	$2,205	$3,217	$3,625	$3,625	$0
506-5520-596-52-20 - Special Supplies	–	$2,329	$3,780	–	–	$0
506-5520-596-52-25 - Software Purchases	$48,875	$46,254	$48,030	$48,030	$70,030	$22,000
506-5520-596-54-10 - Publications	–	–	–	$600	$600	$0
506-5520-596-59-10 - Depreciation	$933	–	–	–	–	$0
OPERATING EXPENSES TOTAL	**$6,852,713**	**$6,595,091**	**$5,819,713**	**$6,982,272**	**$7,383,652**	**$401,380**
Other Expenses						
506-5520-596-99-10 - Contingency	–	–	–	$900,000	$909,542	$9,542
OTHER EXPENSES TOTAL	**–**	**–**	**–**	**$900,000**	**$909,542**	**$9,542**
RISK MANAGEMENT ADMINISTRATION TOTAL	**$7,377,224**	**$7,130,851**	**$6,437,042**	**$8,549,189**	**$8,999,215**	**$450,026**
EXPENDITURES TOTAL	**$7,377,224**	**$7,130,851**	**$6,437,042**	**$8,549,189**	**$8,999,215**	**$450,026**

Fund 507 – Vehicle Services Revenues and Expenditures

Fund 507 – Vehicle Services Fund Summary

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Revenues						
Intergovernmental Revenue						
507-0000-335-335.49-00 - Motor Fuel Tax Rebate	$41,875	$54,366	$33,893	$30,000	$40,000	$10,000
INTERGOVERNMENTAL REVENUE TOTAL	**$41,875**	**$54,366**	**$33,893**	**$30,000**	**$40,000**	**$10,000**
Miscellaneous Revenues						
507-0000-361-361.10-00 - Interest Earnings	$20,806	$19,997	$14,478	$10,000	$20,000	$10,000
507-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	$50,082	$19,250	-$2,687	$0	$0	$0
507-0000-361-361.35-00 - Int Realized Gain(Loss)	-$5,959	-$5,325	$79	$0	$0	$0
507-0000-364-364.30-00 - Sale Of Fixed Assets	$16,032	–	$10,671	$0	$10,000	$10,000
507-0000-369-369.28-00 - Other Reimbursements	–	$6,267	–	$0	$0	$0
507-0000-369-369.92-00 - Other Revenues	$18,382	-$89	$3,044	$0	$3,000	$3,000
MISCELLANEOUS REVENUES TOTAL	**$99,343**	**$40,101**	**$25,585**	**$10,000**	**$33,000**	**$23,000**
Other Sources						
507-0000-382-382.10-00 - Vehicle Service Fees	$3,613,559	$4,174,404	$4,479,013	$4,445,158	$4,980,146	$534,988
OTHER SOURCES TOTAL	**$3,613,559**	**$4,174,404**	**$4,479,013**	**$4,445,158**	**$4,980,146**	**$534,988**
Other Financing Sources						
507-0000-392-392.20-00 - Budgetary Retained Earn	–	–	–	$600,000	$0	-$600,000
OTHER FINANCING SOURCES TOTAL	**–**	**–**	**–**	**$600,000**	**$0**	**-$600,000**
REVENUES TOTAL	**$3,754,777**	**$4,268,871**	**$4,538,491**	**$5,085,158**	**$5,053,146**	**-$32,012**
Expenditures						
Personal Services						
Regular Salaries & Wages						
12-10 - Exempt	$202,953	$215,388	$227,638	$225,926	$243,187	$17,261
12-24 - Non Exempt General Emp	$470,934	$537,739	$565,387	$612,077	$592,001	-$20,076
12-30 - Assignment Differential	–	–	$334	$0	$0	$0
12-60 - Accrued Vacation/Sick Lve	$7,360	$20,879	–	$0	$0	$0
REGULAR SALARIES & WAGES TOTAL	**$681,248**	**$774,006**	**$793,359**	**$838,003**	**$835,188**	**-$2,815**
Other Salaries & Wages						
13-20 - Drop Plan Vac/Sick Payout	$10,299	–	–	$0	$0	$0
OTHER SALARIES & WAGES TOTAL	**$10,299**	**–**	**–**	**$0**	**$0**	**$0**
Overtime						
14-10 - Overtime Regular	$16,479	$16,387	$16,531	$8,000	$8,000	$0
14-40 - Overtime Call-In	$5,204	$6,643	$4,573	$1,530	$1,530	$0
OVERTIME TOTAL	**$21,684**	**$23,029**	**$21,103**	**$9,530**	**$9,530**	**$0**
Special Pay						
15-50 - Paid Sick Leave Term Empl	–	–	$5,777	$0	$0	$0
15-70 - Incentive Pay	$7,781	$8,413	$7,675	$3,600	$3,600	$0
17-10 - Sick Lv Sellback	$1,775	$4,137	$4,483	$2,600	$2,600	$0
17-20 - Vacation Lv Sellback	–	$2,713	$2,832	$5,000	$5,000	$0
SPECIAL PAY TOTAL	**$9,557**	**$15,263**	**$20,766**	**$11,200**	**$11,200**	**$0**
Fica Taxes						

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
21-00 - Fica Taxes	$53,197	$58,909	$61,967	$64,108	$63,892	-$216
FICA TAXES TOTAL	**$53,197**	**$58,909**	**$61,967**	**$64,108**	**$63,892**	**-$216**
Retirement Contributions						
22-10 - Genl Employees Retirement	$291,667	$307,710	$331,361	$331,361	$352,933	$21,572
RETIREMENT CONTRIBUTIONS TOTAL	**$291,667**	**$307,710**	**$331,361**	**$331,361**	**$352,933**	**$21,572**
Health Insurance						
23-20 - Gen Empl Veba Trust	$15,136	$16,943	$17,970	$20,951	$20,880	-$71
HEALTH INSURANCE TOTAL	**$15,136**	**$16,943**	**$17,970**	**$20,951**	**$20,880**	**-$71**
Allowances						
26-40 - Education	$2,476	$2,094	$999	$5,000	$5,000	$0
ALLOWANCES TOTAL	**$2,476**	**$2,094**	**$999**	**$5,000**	**$5,000**	**$0**
PERSONAL SERVICES TOTAL	**$1,085,264**	**$1,197,954**	**$1,247,525**	**$1,280,153**	**$1,298,623**	**$18,470**
Operating Expenses						
Professional Services						
31-60 - Other Professional	$491	$221	$75	$343	$343	$0
PROFESSIONAL SERVICES TOTAL	**$491**	**$221**	**$75**	**$343**	**$343**	**$0**
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	$250,825	$263,366	$276,534	$276,534	$292,822	$16,288
39-20 - Central Svcs Chgs	$89,603	$89,420	$110,505	$110,505	$113,820	$3,315
39-30 - Central Stores Chgs	$4,324	$4,320	$4,491	$4,491	$4,626	$135
39-60 - Insur Svc Chgs -Health	$106,912	$136,377	$175,828	$175,828	$184,787	$8,959
39-65 - Insur Svc Chgs -Risk Mgmt	$29,845	$36,774	$39,628	$39,628	$41,087	$1,459
39-90 - Information Tech Charges	$37,682	$42,842	$48,231	$48,231	$49,286	$1,055
INTERGOVERNMENT OPER SVCS TOTAL	**$519,191**	**$573,099**	**$655,217**	**$655,217**	**$686,428**	**$31,211**
Travel Education Member						
40-10 - Travel Education Member	$2,605	$3,860	$2,164	$15,210	$15,210	$0
TRAVEL EDUCATION MEMBER TOTAL	**$2,605**	**$3,860**	**$2,164**	**$15,210**	**$15,210**	**$0**
Utility Services						
43-30 - Electric	$459	$366	$330	$600	$600	$0
UTILITY SERVICES TOTAL	**$459**	**$366**	**$330**	**$600**	**$600**	**$0**
Rentals & Leases						
44-30 - Land Rent	$55,043	$66,231	$67,144	$67,144	$67,944	$800
RENTALS & LEASES TOTAL	**$55,043**	**$66,231**	**$67,144**	**$67,144**	**$67,944**	**$800**
Insurance						
45-95 - Insurance Opeb	-$12,640	$323	–	$0	$0	$0
INSURANCE TOTAL	**-$12,640**	**$323**	**–**	**$0**	**$0**	**$0**
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	$1,681	$9,546	$50,539	$9,520	$9,520	$0
46-20 - Outside Maintenance	$1,425,973	$830,022	$800,830	$850,000	$850,000	$0
46-30 - Machinery & Equipment	–	$22	$14	$2,500	$2,500	$0
46-40 - Maintenance Contracts	$19,420	$9,228	$1,437	$10,278	$10,278	$0
46-50 - Special Services	–	–	$17,470	$0	$0	$0
REPAIR & MAINTENANCE TOTAL	**$1,447,074**	**$848,818**	**$870,290**	**$872,298**	**$872,298**	**$0**
Office Supplies						
51-10 - Office Supplies	–	$458	$216	$500	$500	$0
OFFICE SUPPLIES TOTAL	**–**	**$458**	**$216**	**$500**	**$500**	**$0**
Operating Supplies						
52-10 - Fuel	$1,083,949	$1,023,435	$943,709	$1,100,000	$1,100,000	$0
52-15 - Small Tools Minor Equip	–	$20	–	$5,000	$5,000	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
52-20 - Special Supplies	$20,648	$15,269	$29,072	$13,314	$13,314	$0
52-35 - Auto Parts	-$331	$707,972	$802,016	$809,500	$809,500	$0
52-50 - Clothing	$5,753	$4,663	$5,947	$6,700	$6,700	$0
OPERATING SUPPLIES TOTAL	**$1,110,019**	**$1,751,360**	**$1,780,744**	**$1,934,514**	**$1,934,514**	**$0**
Depreciation						
59-10 - Depreciation	$60,262	$44,406	$33,600	$0	$0	$0
DEPRECIATION TOTAL	**$60,262**	**$44,406**	**$33,600**	**$0**	**$0**	**$0**
OPERATING EXPENSES TOTAL	**$3,182,504**	**$3,289,143**	**$3,409,780**	**$3,545,826**	**$3,577,837**	**$32,011**
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	–	$36,183	$35,063	$45,000	$60,000	$15,000
64-10 - Heavy Machinery & Equip	–	–	–	$0	$15,000	$15,000
64-30 - Furniture & Fixtures	–	–	$53,173	$100,000	$0	-$100,000
64-40 - Light	$6,226	–	–	$61,664	$0	-$61,664
MACHINERY & EQUIPMENT TOTAL	**$6,226**	**$36,183**	**$88,236**	**$206,664**	**$75,000**	**-$131,664**
Capital Projects						
69-99 - Additions To Bal Sheet	–	-$36,183	-$35,063	$0	$0	$0
CAPITAL PROJECTS TOTAL	**–**	**-$36,183**	**-$35,063**	**$0**	**$0**	**$0**
CAPITAL TOTAL	**$6,226**	**$0**	**$53,173**	**$206,664**	**$75,000**	**-$131,664**
Other Expenses						
Loss On Fixed Asset Disp						
95-10 - Loss On Fixed Asset Disp	–	$2,447	–	$0	$0	$0
LOSS ON FIXED ASSET DISP TOTAL	**–**	**$2,447**	**–**	**$0**	**$0**	**$0**
Nonoperating Expenditures						
99-10 - Contingency	–	–	–	$52,515	$101,686	$49,171
NONOPERATING EXPENDITURES TOTAL	**–**	**–**	**–**	**$52,515**	**$101,686**	**$49,171**
OTHER EXPENSES TOTAL	**–**	**$2,447**	**–**	**$52,515**	**$101,686**	**$49,171**
EXPENDITURES TOTAL	**$4,273,994**	**$4,489,544**	**$4,710,478**	**$5,085,158**	**$5,053,146**	**-$32,012**

Fund 507 - Vehicle Services by Division

507-5710 – Maintenance Operations/Garage By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Maint Operations/Garage						
Personal Services						
507-5710-597-12-10 - Exempt	$202,953	$215,388	$227,638	$225,926	$243,187	$17,261
507-5710-597-12-24 - Non Exempt General Emp	$470,934	$537,739	$565,387	$612,077	$592,001	-$20,076
507-5710-597-12-30 - Assignment Differential	–	–	$334	–	–	$0
507-5710-597-12-60 - Accrued Vacation/Sick Lve	$7,360	$20,879	–	–	–	$0
507-5710-597-13-20 - Drop Plan Vac/Sick Payout	$10,299	–	–	–	–	$0
507-5710-597-14-10 - Overtime Regular	$16,479	$16,387	$16,531	$8,000	$8,000	$0
507-5710-597-14-40 - Overtime Call-In	$5,204	$6,643	$4,573	$1,530	$1,530	$0
507-5710-597-15-50 - Paid Sick Leave Term Empl	–	–	$5,777	–	–	$0
507-5710-597-15-70 - Incentive Pay	$7,781	$8,413	$7,675	$3,600	$3,600	$0

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
507-5710-597-17-10 - Sick Lv Sellback	$1,775	$4,137	$4,483	$2,600	$2,600	$0
507-5710-597-17-20 - Vacation Lv Sellback	–	$2,713	$2,832	$5,000	$5,000	$0
507-5710-597-21-00 - Fica Taxes	$53,197	$58,909	$61,967	$64,108	$63,892	-$216
507-5710-597-22-10 - Genl Employees Retirement	$291,667	$307,710	$331,361	$331,361	$352,933	$21,572
507-5710-597-23-20 - Gen Empl Veba Trust	$15,136	$16,943	$17,970	$20,951	$20,880	-$71
507-5710-597-26-40 - Education	$2,476	$2,094	$999	$5,000	$5,000	$0
PERSONAL SERVICES TOTAL	**$1,085,264**	**$1,197,954**	**$1,247,525**	**$1,280,153**	**$1,298,623**	**$18,470**
Operating Expenses						
507-5710-597-31-60 - Other Professional	$491	$221	$75	$343	$343	$0
507-5710-597-39-10 - Administrative Svc Chg	$250,825	$263,366	$276,534	$276,534	$292,822	$16,288
507-5710-597-39-20 - Central Svcs Chgs	$13,198	$13,171	$16,277	$16,277	$16,765	$488
507-5710-597-39-30 - Central Stores Chgs	$3,042	$3,046	$3,159	$3,159	$3,254	$95
507-5710-597-39-60 - Insur Svc Chgs -Health	$106,912	$136,377	$175,828	$175,828	$184,787	$8,959
507-5710-597-39-65 - Insur Svc Chgs -Risk Mgmt	$29,845	$36,774	$39,628	$39,628	$41,087	$1,459
507-5710-597-39-90 - Information Tech Charges	$37,682	$42,842	$48,231	$48,231	$49,286	$1,055
507-5710-597-40-10 - Travel Education Member	$2,605	$3,860	$2,164	$15,210	$15,210	$0
507-5710-597-43-30 - Electric	$459	$366	$330	$600	$600	$0
507-5710-597-44-30 - Land Rent	$55,043	$66,231	$67,144	$67,144	$67,944	$800
507-5710-597-45-95 - Insurance Opeb	-$12,640	$323	–	–	–	$0
507-5710-597-46-10 - Land, Bldgs, Improvements	$1,681	$9,546	$50,539	$9,520	$9,520	$0
507-5710-597-46-30 - Machinery & Equipment	–	$22	$14	$2,500	$2,500	$0
507-5710-597-46-40 - Maintenance Contracts	$19,420	$9,228	$1,437	$10,278	$10,278	$0
507-5710-597-46-50 - Special Services	–	–	$17,470	–	–	$0
507-5710-597-51-10 - Office Supplies	–	$458	$216	$500	$500	$0
507-5710-597-52-15 - Small Tools Minor Equip	–	$20	–	$5,000	$5,000	$0
507-5710-597-52-20 - Special Supplies	$4,236	$650	$5,193	$3,814	$3,814	$0
507-5710-597-52-50 - Clothing	$5,753	$4,663	$5,947	$6,700	$6,700	$0
507-5710-597-59-10 - Depreciation	$49,770	$34,501	$29,472	–	–	$0
OPERATING EXPENSES TOTAL	**$568,322**	**$625,667**	**$739,659**	**$681,266**	**$710,410**	**$29,144**
Capital						
507-5710-597-64-05 - Motor Vehicles	–	$36,183	$35,063	$45,000	$60,000	$15,000
507-5710-597-64-10 - Heavy Machinery & Equip	–	–	–	–	$15,000	$15,000
507-5710-597-64-30 - Furniture & Fixtures	–	–	$53,173	$100,000	–	-$100,000
507-5710-597-64-40 - Light	$6,226	–	–	$61,664	–	-$61,664
507-5710-597-69-99 - Additions To Bal Sheet	–	-$36,183	-$35,063	–	–	$0
CAPITAL TOTAL	**$6,226**	**$0**	**$53,173**	**$206,664**	**$75,000**	**-$131,664**
Other Expenses						
507-5710-597-95-10 - Loss On Fixed Asset Disp	–	$492	–	–	–	$0
507-5710-597-99-10 - Contingency	–	–	–	$52,515	$101,686	$49,171
OTHER EXPENSES TOTAL	**–**	**$492**	**–**	**$52,515**	**$101,686**	**$49,171**
MAINT OPERATIONS/GARAGE TOTAL	**$1,659,812**	**$1,824,113**	**$2,040,357**	**$2,220,598**	**$2,185,719**	**-$34,879**
EXPENDITURES TOTAL	**$1,659,812**	**$1,824,113**	**$2,040,357**	**$2,220,598**	**$2,185,719**	**-$34,879**

507-5720 - Motor Pool Operations By Division

	ACTUALS			ADOPTED		
	FY2023	FY2024	FY2025	FY2025	FY2026	VARIANCE
Expenditures						
Motor Pool Operations						
Operating Expenses						
507-5720-597-39-20 - Central Svcs Chgs	$76,405	$76,249	$94,228	$94,228	$97,055	$2,827
507-5720-597-39-30 - Central Stores Chgs	$1,282	$1,274	$1,332	$1,332	$1,372	$40
507-5720-597-46-20 - Outside Maintenance	$1,425,973	$830,022	$800,830	$850,000	$850,000	$0
507-5720-597-52-10 - Fuel	$1,083,949	$1,023,435	$943,709	$1,100,000	$1,100,000	$0
507-5720-597-52-20 - Special Supplies	$16,412	$14,619	$23,879	$9,500	$9,500	$0
507-5720-597-52-35 - Auto Parts	-$331	$707,972	$802,016	$809,500	$809,500	$0
507-5720-597-59-10 - Depreciation	$10,492	$9,905	$4,127	–	–	$0
OPERATING EXPENSES TOTAL	**$2,614,182**	**$2,663,476**	**$2,670,121**	**$2,864,560**	**$2,867,427**	**$2,867**
Other Expenses						
507-5720-597-95-10 - Loss On Fixed Asset Disp	–	$1,955	–	–	–	$0
OTHER EXPENSES TOTAL	**–**	**$1,955**	**–**	**–**	**–**	**$0**
MOTOR POOL OPERATIONS TOTAL	**$2,614,182**	**$2,665,431**	**$2,670,121**	**$2,864,560**	**$2,867,427**	**$2,867**
EXPENDITURES TOTAL	**$2,614,182**	**$2,665,431**	**$2,670,121**	**$2,864,560**	**$2,867,427**	**$2,867**

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