

FISCAL YEAR
2027



RECOMMENDED LINE ITEM DETAIL



City of Pompano Beach Commission Districts

Rex Hardin, Mayor at Large

Mayor Rex Hardin was first elected City Commissioner in 1998, serving a two-year term. In 2007, he was re-elected District 3 Commissioner and has served continuously since then. He was elected Mayor At Large in 2018.



Alison Fournier, Vice Mayor - District 3

Vice Mayor Alison Fournier was elected to the City Commission in November 2022. In 2024, she was elected Vice Mayor.



Audrey Fesik, Commissioner - District 1

Commissioner Audrey Fesik was elected City Commissioner in 2024.



Rhonda Sigerson-Eaton, Commissioner - District 2

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





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 from 2020 to 2022.

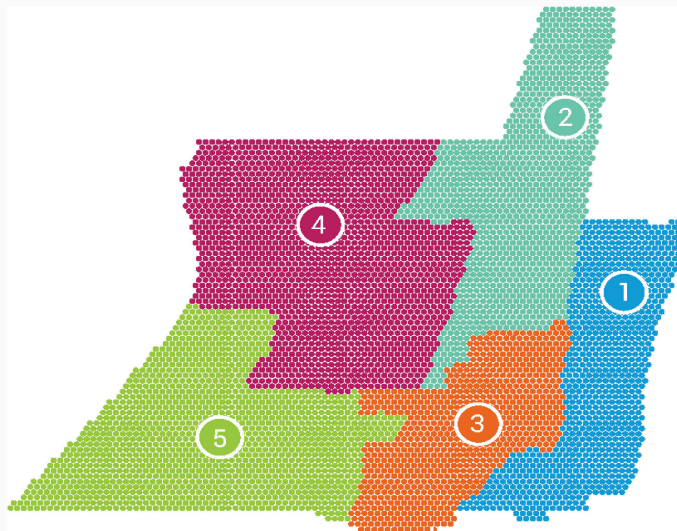


Darlene Smith, Commissioner - District 5

Commissioner Darlene Smith was elected City Commissioner in 2024.



CITY OF POMPANO BEACH COMMISSION DISTRICTS





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, 2025

Christopher P. Morill

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.



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 Auditor

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

Jay Olsen, Acting Building Official

Jean McIntyre, Economic Development Director

John Sfiropoulos, City Engineer

Joshua Watters, Budget Director

Lisa Sonogo, 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



Budget Office Team

Joshua Watters, Budget Director: Joshua.Watters@copbfl.com
Liliana Alvarez, Senior Budget Analyst: Liliana.Alvarez@copbfl.com
Kerone Grant, Budget Analyst: Kerone.Grant@copbfl.com
Alan Kollar, Budget Assistant: Alan.Kollar@copbfl.com



Introduction

The Fiscal Year (FY) 2027 City Manager's Recommended Line Item Budget presents the City Manager's recommended operating budget by fund, department, and division for each budgeted fund of the City. This document provides a detailed line-item presentation of the proposed revenues and expenditures for Fiscal Year 2027.

The budget includes FY2024 and FY2025 actual revenues and expenditures, FY2026 year-to-date (YTD) actual revenues and expenditures as of July 1, 2026, the FY2026 Adopted Budget, and the FY2027 City Manager's Recommended Budget for each line item.

The variance between the FY2027 Recommended Budget and the FY2026 Adopted Budget is also presented for each line item to show the proposed changes from the current year's adopted budget.

Additional information regarding the City Manager's Recommended Budget is available in the accompanying publication, *Recommended Operating Budget, Fiscal Year 2027, and Capital Improvement Plan, Fiscal Years 2027–2031*. That publication provides comprehensive budget narratives, financial summaries, personnel and position information, and detailed descriptions of each proposed Capital Improvement Plan (CIP) project.



Table of Contents

General Fund		Special Revenue Funds	
Fund 001 - General Fund	15	Fund 110 - Building Inspections	124
General Government Department	25	Fund 114 – Transportation Surtax Operating	130
Finance Department	48	Fund 115 – Local Law Enforcement Trust	131
Budget Office	53	Fund 140 - EMS Special District	133
Development Services Department	55	Fund 304 - Community Development Block Grant	138
Code Compliance Department	61	Fund 309 – CIP Project Administration	145
Police Services (BSO-Contract)	63	Fund 316 - HUD Home	150
Fire Department	64	Fund 327 – Building Inspection Capital	154
Public Works Department	77	Fund 621 - Cemetery Trust/Capital	155
Engineering Department	88		
Facilities Department	90	Enterprise Funds	
Parks and Recreation Department	92	Fund 412 – Utility	157
General Administration/Non-Departmental	103	Fund 420 - Utility Renewal and Replacement Capital	190
Office of Housing and Social Services	105	Fund 425 – Stormwater	194
		Fund 426 – Stormwater Capital	199
		Fund 462 - Airpark	202
General Capital Fund		Fund 465 - Airpark Capital	207
Fund 302 - General Capital	106	Fund 472 - Parking	209
		Fund 473 - Parking Capital	215
Debt Service and G.O. Bond Capital Funds		Fund 488 - Solid Waste	216
Fund 214 – G.O. Bond Debt Service, Series 2018	114		
Fund 216 – G.O. Bond Debt Service, Series 2021	116	Internal Service Funds	
Fund 318 – G.O. Bond Streets and Bridges Capital	118	Fund 501 – Central Stores	223
Fund 319 – G.O. Bond Parks and Recreation Capital	119	Fund 502 - Information Technologies	228
Fund 320 – G.O. Bond Public Safety Capital	120	Fund 503 - Central Services	233
Fund 322 – G.O. Bond Streets and Bridges Capital	121	Fund 505 - Health Insurance	240
Fund 323 – G.O. Bond Parks and Recreation Capital	122	Fund 506 - Risk Management	242
Fund 324 – G.O. Bond Public Safety Capital	123	Fund 507 – Vehicle Services	247



001 - General Fund

001 - General Fund Revenues and Expenditures

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

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Taxes						
001-0000-311-311.10-00 - Current Property Taxes	\$99,872,965	\$110,129,700	\$116,061,807	\$118,690,958	\$126,827,176	\$8,136,218
001-0000-311-311.20-00 - Tax Discounts	-\$3,530,087	-\$3,863,269	-\$4,155,457	-\$4,154,184	-\$4,438,951	-\$284,767
001-0000-311-311.50-00 - Delinquent Property Taxes	\$45,648	-\$32,332	\$119,673	\$300,000	\$100,000	-\$200,000
001-0000-311-311.70-00 - Tax Penalties	\$224,363	\$108,953	\$17,794	\$165,000	\$165,000	\$0
001-0000-312-312.40-00 - Local Option Gas Tax	\$1,109,333	\$1,100,452	\$615,758	\$1,100,000	\$1,100,000	\$0
001-0000-314-314.10-00 - Electric Utility Tax	\$11,010,234	\$11,673,672	\$7,512,252	\$10,400,000	\$10,400,000	\$0
001-0000-314-314.30-00 - Water Utility Tax	\$1,862,275	\$2,120,906	\$1,676,476	\$1,800,000	\$1,900,000	\$100,000
001-0000-314-314.40-00 - Gas Utility Tax	\$343,979	\$366,407	\$285,979	\$300,000	\$330,000	\$30,000
001-0000-315-315.10-00 - Communications Svc Tax	\$4,248,699	\$4,393,933	\$2,524,946	\$4,100,000	\$4,200,000	\$100,000
001-0000-316-316.10-00 - Business Tax Receipts	\$1,463,012	\$1,925,155	\$1,954,296	\$2,200,000	\$2,200,000	\$0
001-0000-316-316.30-00 - Business Tax Penalty	\$128,075	\$127,160	\$137,312	\$80,000	\$100,000	\$20,000
001-0000-316-316.50-00 - Business Tax Transfer Fee	\$1,723	\$2,108	\$3,460	\$1,500	\$1,700	\$200
001-0000-316-316.60-00 - Building Contractor Reg	—	\$185	—	\$0	\$0	\$0
TAXES TOTAL	\$116,780,220	\$128,053,030	\$126,754,297	\$134,983,274	\$142,884,925	\$7,901,651
Licenses And Permits						
001-0000-323-323.10-00 - Electric Franchise Tax	\$10,798,616	\$10,594,718	\$5,768,681	\$10,700,000	\$10,700,000	\$0
001-0000-323-323.40-00 - Gas Franchise Tax	\$290,605	\$417,120	\$244,193	\$150,000	\$200,000	\$50,000
001-0000-325-325.17-00 - Spec Assms Fire Fee	\$30,283,327	\$30,520,876	\$32,833,716	\$33,992,334	\$36,674,695	\$2,682,361
001-0000-325-325.18-00 - Tax Discount Fire Fee	-\$1,057,744	-\$1,066,104	-\$1,160,500	-\$1,699,617	-\$1,833,735	-\$134,118
001-0000-325-325.20-00 - Delinq-Spec Assms Fire Fe	\$3,976	\$3,061	\$30,230	\$520,000	\$100,000	-\$420,000
001-0000-325-325.21-00 - Tax Penalties-Fire Fees	\$33,273	\$26,400	\$3,101	\$26,637	\$27,000	\$363
001-0000-329-329.10-00 - Alarm Permits	—	—	-\$147	\$0	\$0	\$0
001-0000-329-329.20-00 - Fire Constr Plan Review	\$38,310	\$27,875	\$16,425	\$34,155	\$34,155	\$0
001-0000-329-329.20-10 - Sea Ranch Lake	—	—	—	\$500	\$0	-\$500
001-0000-329-329.20-11 - Lauderdale By The Sea	—	—	—	\$15,000	\$0	-\$15,000

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
001-0000-329-329.25-00 - Fire PI Review Sea Ranch	\$100	—	—	\$0	\$0	\$0
001-0000-329-329.40-00 - Fire User Permits	\$1,420	\$2,710	\$1,425	\$1,210	\$1,210	\$0
001-0000-329-329.60-00 - Telecomm Tower Registrati	\$49,020	\$33,954	\$28,028	\$35,000	\$35,000	\$0
LICENSES AND PERMITS TOTAL	\$40,440,904	\$40,560,609	\$37,765,151	\$43,775,219	\$45,938,325	\$2,163,106
Intergovernmental Revenue						
001-0000-331-331.20-84 - Fed Bjag Bso 2009	—	\$63,781	\$0	\$0	\$0	\$0
001-0000-331-331.30-20 - DOE Energy Effic Conserv Gr	—	\$155,944	-\$155,944	\$0	\$0	\$0
001-0000-331-331.71-10 - Culture/recreation	\$0	\$24,752	—	\$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	\$76,770	\$144,962	\$158,647	\$0	\$0	\$0
001-0000-334-334.22-16 - Public Safety Grants	—	—	\$47,650	\$0	\$0	\$0
001-0000-334-334.22-17 - Public Safety Operating	—	—	\$1,811	\$0	\$0	\$0
001-0000-334-334.29-10 - Firefighters	\$1,815,297	\$2,239,047	—	\$1,815,297	\$2,239,047	\$423,750
001-0000-334-334.29-11 - Police	\$1,759,458	\$1,969,593	—	\$1,759,459	\$1,969,593	\$210,134
001-0000-334-334.70-45 - Cultural Arts Grant Genl	\$105,172	—	—	\$0	\$0	\$0
001-0000-334-334.95-01 - Lighting & Maintenance	\$282,339	\$290,794	—	\$448,000	\$448,018	\$18
001-0000-335-335.12-00 - State Revenue Sharing	\$5,048,847	\$5,054,712	\$3,425,331	\$4,900,000	\$5,000,000	\$100,000
001-0000-335-335.14-00 - Mobile Home Licenses	\$29,742	\$28,102	\$20,858	\$28,500	\$28,500	\$0
001-0000-335-335.15-00 - Alcoholic Beverages Lic	\$86,711	\$93,710	\$88,782	\$75,000	\$80,000	\$5,000
001-0000-335-335.16-00 - Pari-Mutuel Revenue Share	\$2,192,809	\$2,187,416	\$1,531,635	\$2,200,000	\$2,200,000	\$0
001-0000-335-335.18-00 - Half Cent Sales Tax	\$8,996,658	\$8,668,807	\$4,959,792	\$9,230,000	\$9,000,000	-\$230,000
001-0000-337-337.70-00 - Culture/Recreation Grants	\$53,929	\$86,946	\$55,000	\$0	\$0	\$0
001-0000-338-338.10-00 - County Occupational Lic	\$133,897	\$98,709	\$38,116	\$75,000	\$85,000	\$10,000
001-0000-338-338.60-10 - Village Of Sea Ranch Lake	\$123,170	\$141,085	\$96,879	\$145,318	\$145,318	\$0
001-0000-338-338.60-11 - Lauderdale By The Sea	\$728,697	\$945,491	\$1,293,848	\$1,580,100	\$1,185,075	-\$395,025
001-0000-338-338.90-00 - Brwd Cty Sro Reimburse	\$1,813,644	\$1,855,171	\$1,716,990	\$1,907,766	\$1,907,760	-\$6
INTERGOVERNMENTAL REVENUE TOTAL	\$23,247,140	\$24,374,963	\$13,279,396	\$24,164,440	\$24,288,311	\$123,871
Charges For Services						
001-0000-341-341.05-00 - Zoning Fees	\$333,438	\$3,358,766	\$2,160,344	\$4,450,000	\$2,200,000	-\$2,250,000
001-0000-341-341.10-00 - Zoning Board Appeal Fees	\$11,300	\$30,360	\$23,836	\$30,000	\$30,000	\$0
001-0000-341-341.11-00 - Zoning -Tree Fees	\$48,819	\$41,499	\$26,140	\$25,800	\$35,000	\$9,200
001-0000-341-341.20-00 - Sale Of Maps Publications	—	—	\$22	\$0	\$0	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
001-0000-341-341.25-00 - City Clerk Fees	\$41,464	\$42,356	\$31,652	\$10,000	\$35,000	\$25,000
001-0000-341-341.26-00 - City Clerk Lobby Reg Fee	\$3,900	\$3,475	\$2,475	\$6,000	\$4,000	-\$2,000
001-0000-341-341.35-00 - Lien Research Fees	\$393,140	\$376,420	\$271,480	\$400,000	\$400,000	\$0
001-0000-341-341.40-00 - Sales Tax Commission	\$360	\$360	\$240	\$360	\$360	\$0
001-0000-341-341.45-00 - Engineering Service Fees	\$1,037,303	\$904,690	\$584,143	\$750,000	\$750,000	\$0
001-0000-341-341.50-00 - Land Use Plan Fees	\$8,230	–	\$10,946	\$7,000	\$7,000	\$0
001-0000-341-341.65-00 - Traffic Review Fees	\$5,000	\$16,083	\$10,810	\$7,000	\$7,000	\$0
001-0000-341-341.85-00 - Outdoor Billboard Adv Fee	\$33,918	\$64,935	\$68,322	\$63,000	\$63,000	\$0
001-0000-341-341.90-00 - Foreclosure Registr Fee	\$9,050	\$10,650	\$8,700	\$8,500	\$8,500	\$0
001-0000-341-341.95-00 - Short Term Rental Fee	\$198,600	\$211,400	\$87,400	\$175,000	\$185,000	\$10,000
001-0000-342-342.10-00 - Wrecker Towing Fees	\$150,804	\$146,401	\$94,594	\$150,000	\$150,000	\$0
001-0000-342-342.20-00 - Fire Annual Inspection	\$299,269	\$140,587	\$307,613	\$406,609	\$406,609	\$0
001-0000-342-342.20-10 - Sea Ranch Lake	–	–	–	\$5,000	\$0	-\$5,000
001-0000-342-342.20-11 - Lauderdale By The Sea	–	\$175,742	\$31,373	\$166,529	\$0	-\$166,529
001-0000-342-342.25-00 - Fire Academy Program Tuition	\$31,320	\$56,445	\$11,000	\$160,000	\$20,000	-\$140,000
001-0000-342-342.50-00 - Periodic INSpection Fees	\$30,540	\$10,603	\$8,161	\$27,270	\$15,000	-\$12,270
001-0000-342-342.50-11 - Laud By The Sea	–	–	\$978	\$0	\$0	\$0
001-0000-342-342.50-13 - Lighthouse Point	\$33,700	\$28,818	\$18,873	\$6,625	\$45,000	\$38,375
001-0000-343-343.81-00 - Cemetery Service Charges	\$121,549	\$165,817	\$103,410	\$135,000	\$135,000	\$0
001-0000-343-343.82-00 - Cemetery Marker Sales	\$63,430	\$77,249	\$61,951	\$90,000	\$90,000	\$0
001-0000-343-343.83-00 - Cemetary Vault Sales	\$33,850	\$42,489	\$27,623	\$50,000	\$50,000	\$0
001-0000-347-347.09-00 - Rec Progrms Activity Fee	\$173,302	\$116,626	\$83,814	\$175,000	\$175,000	\$0
001-0000-347-347.10-00 - Amphitheatre Fees	\$55,500	\$90,500	\$66,613	\$40,000	\$40,000	\$0
001-0000-347-347.11-00 - Athl Field Rent Prep Fee	\$76,893	\$106,800	\$56,261	\$60,000	\$100,000	\$40,000
001-0000-347-347.12-00 - Recreation Center Fees	\$142,608	\$153,904	\$104,224	\$140,000	\$140,000	\$0
001-0000-347-347.13-00 - Recr Personnel Ot Reimbs	\$52,574	\$63,041	\$49,808	\$35,000	\$45,000	\$10,000
001-0000-347-347.14-00 - Athletic Program Youth Sp	\$88,363	\$97,143	\$63,163	\$65,000	\$75,000	\$10,000
001-0000-347-347.15-00 - Athletic Adult Sports	\$6,900	\$15,100	\$16,300	\$10,000	\$10,000	\$0
001-0000-347-347.16-00 - Park Pavilion Rent Fees	\$92,597	\$96,045	\$69,840	\$60,000	\$80,000	\$20,000
001-0000-347-347.21-00 - Recreation Camp Fees	\$52,123	\$84,584	\$91,068	\$50,000	\$85,000	\$35,000
001-0000-347-347.22-00 - Rec Special Event Fees	\$18,365	\$25,805	\$19,035	\$10,000	\$22,000	\$12,000
001-0000-347-347.23-00 - Rec Transportation Fees	–	\$240	\$180	\$0	\$0	\$0
001-0000-347-347.24-00 - Rec Park Concessions	\$140	\$2,558	\$2,551	\$500	\$1,000	\$500

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
001-0000-347-347.24-11 - Ice Machine Sales-alsdorf	–	\$8,461	\$6,086	\$0	\$4,000	\$4,000
001-0000-347-347.30-00 - Aquatics Rental Fees	\$71,698	\$77,089	\$53,971	\$75,000	\$75,000	\$0
001-0000-347-347.31-00 - Aquatics Admissions Fees	\$32,137	\$32,159	\$20,826	\$30,000	\$30,000	\$0
001-0000-347-347.32-00 - Aquatics Program Fees	\$48,391	\$58,258	\$35,437	\$25,000	\$35,000	\$10,000
001-0000-347-347.33-00 - Aquatics Memberships	\$40,325	\$42,736	\$32,487	\$33,000	\$33,000	\$0
001-0000-347-347.34-00 - Aquatics Swim Central	\$41,684	\$42,904	\$13,859	\$25,000	\$30,000	\$5,000
001-0000-347-347.35-00 - Contract Aquatics 30	\$6,741	\$11,241	\$3,149	\$22,400	\$31,500	\$9,100
001-0000-347-347.35-11 - Aerobic Class	–	\$7,091	\$8,729	\$0	\$10,000	\$10,000
001-0000-347-347.37-00 - Contract Recreation 30	\$64,713	\$74,282	\$6,695	\$55,000	\$60,000	\$5,000
001-0000-347-347.37-11 - Contract Recreation 70%	–	\$135,740	\$194,294	\$0	\$150,000	\$150,000
001-0000-347-347.40-00 - Tennis Center Fees	\$45,587	\$60,068	\$38,243	\$40,000	\$55,000	\$15,000
001-0000-347-347.42-00 - Tennis Memberships	\$71,118	\$82,757	\$64,590	\$73,000	\$80,000	\$7,000
001-0000-347-347.44-00 - Tennis Contract Fees	\$128,151	\$526	–	\$427,000	\$0	-\$427,000
001-0000-347-347.44-10 - Tennis Lesson City	–	\$141,917	\$104,474	\$0	\$158,440	\$158,440
001-0000-347-347.44-11 - Tennis Lesson	–	\$385,796	\$429,313	\$0	\$451,560	\$451,560
001-0000-347-347.44-20 - Tennis Merchandise City	–	\$744	\$675	\$0	\$900	\$900
001-0000-347-347.44-21 - Tennis Merchandise	–	\$7,067	\$6,080	\$0	\$8,500	\$8,500
001-0000-347-347.47-21 - Merchandise	–	–	\$6,324	\$0	\$8,500	\$8,500
001-0000-347-347.80-00 - Golf Greens Fees	\$1,168,996	\$2,283,777	\$2,383,945	\$1,870,000	\$2,375,000	\$505,000
001-0000-347-347.82-00 - Golf Playing Privileges	\$335,342	\$598,251	\$537,603	\$610,000	\$610,000	\$0
001-0000-347-347.84-00 - Golf Trail Fees	\$60,534	\$61,924	\$52,536	\$65,000	\$65,000	\$0
001-0000-347-347.88-00 - Golf Cart Fees	\$1,193,956	\$2,017,337	\$1,673,209	\$1,500,000	\$1,950,000	\$450,000
001-0000-347-347.90-00 - Caddy Cart Fees	\$1,615	\$2,217	\$1,700	\$3,500	\$2,500	-\$1,000
001-0000-347-347.92-00 - Combo Play/Tour Fees	\$69,457	\$60,857	\$30,713	\$70,000	\$70,000	\$0
001-0000-347-347.94-00 - Golf Locker Fees	\$75	\$50	\$100	\$250	\$250	\$0
001-0000-347-347.96-00 - Driving Range Fees	\$243,540	\$398,154	\$345,949	\$310,000	\$400,000	\$90,000
001-0000-348-348.05-00 - Cultural Arts Program	\$47,689	\$44,033	\$37,687	\$30,000	\$50,000	\$20,000
001-0000-348-348.10-00 - Amphitheater Cultural Art	\$1,615	–	–	\$0	\$0	\$0
001-0000-348-348.13-00 - Cultural Art Personnel Fee	\$2,300	\$2,275	\$1,550	\$1,000	\$1,500	\$500
001-0000-348-348.14-00 - Cultural Arts Ticket Sale	\$50,091	\$100,321	\$91,924	\$50,000	\$85,000	\$35,000
001-0000-348-348.16-00 - Cultural Art Concession S	\$39,605	\$46,937	\$49,940	\$30,000	\$40,000	\$10,000
001-0000-348-348.17-00 - Shopify	–	\$327	\$418	\$0	\$0	\$0
001-0000-348-348.25-00 - Cultural Arts Center Fees	\$60,685	\$43,471	\$40,288	\$35,000	\$48,000	\$13,000
001-0000-348-348.26-00 - Cultural Arts Special 30	\$2,432	\$2,373	\$3,133	\$2,000	\$2,000	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
001-0000-348-348.26-11 - Artist Class Fees	–	\$4,035	\$4,656	\$0	\$7,000	\$7,000
001-0000-348-348.27-00 - Baca Art Event Sales	\$135	\$2,324	\$324	\$1,000	\$1,000	\$0
CHARGES FOR SERVICES TOTAL	\$7,476,956	\$13,594,986	\$10,855,848	\$13,158,343	\$12,338,119	-\$820,224
Fines And Forfeitures						
001-0000-351-351.10-00 - Court Fines Broward Co	\$224,082	\$205,811	\$155,901	\$100,000	\$130,000	\$30,000
001-0000-354-354.10-00 - Code Enforcement Fines	\$603,875	\$1,010,359	\$510,561	\$450,000	\$550,000	\$100,000
001-0000-354-354.40-00 - Nuisance Abatement	\$26,258	\$4,690	\$20,304	\$28,000	\$20,000	-\$8,000
001-0000-354-354.50-00 - False Alarms	\$75,906	\$75,953	\$50,040	\$71,000	\$75,000	\$4,000
FINES AND FORFEITURES TOTAL	\$930,121	\$1,296,813	\$736,806	\$649,000	\$775,000	\$126,000
Miscellaneous Revenues						
001-0000-361-361.10-00 - Interest Earnings	\$2,943,541	\$5,277,027	\$2,405,363	\$1,500,000	\$3,500,000	\$2,000,000
001-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	\$3,540,496	\$140,266	-\$1,858,613	\$0	\$0	\$0
001-0000-361-361.35-00 - Int Realized Gain(Loss)	-\$529,883	\$29,316	\$167,510	\$0	\$0	\$0
001-0000-361-361.40-00 - Int Earnings Tax Collect	\$311,669	\$293,775	\$226,042	\$50,000	\$100,000	\$50,000
001-0000-362-362.20-00 - Land Rent	\$373,944	\$385,399	\$229,785	\$384,732	\$364,174	-\$20,558
001-0000-362-362.30-00 - Land Rent City Facilities	\$835,493	\$847,011	\$1,451,397	\$857,096	\$884,781	\$27,685
001-0000-362-362.40-00 - Riding Stables	\$126,401	\$137,990	\$109,810	\$120,000	\$130,000	\$10,000
001-0000-362-362.60-00 - Concessions & Royalties	\$91,712	\$108,806	\$101,606	\$75,000	\$136,308	\$61,308
001-0000-362-362.70-00 - Beach Concessions	\$86,747	\$96,323	\$58,240	\$100,000	\$100,000	\$0
001-0000-363-363.15-00 - Sp Assm Interim Fire Fee	\$263,428	\$445,464	\$161,911	\$257,000	\$257,000	\$0
001-0000-363-363.19-00 - Int On Delinq Spec Assess	\$2,856	\$1,087	\$4,041	\$3,000	\$3,000	\$0
001-0000-364-364.10-00 - Cemetery Lot Sales	\$350,936	\$448,168	\$409,795	\$270,000	\$300,000	\$30,000
001-0000-364-364.30-00 - Sale Of Fixed Assets	–	\$858,925	\$229,403	\$120,000	\$120,000	\$0
001-0000-366-366.21-11 - Police Explorers	–	\$0	\$9,250	\$0	\$0	\$0
001-0000-366-366.21-12 - Core	–	\$4,500	\$1,500	\$0	\$0	\$0
001-0000-366-366.35-00 - Recreation Sp Purpose	\$0	\$120	\$240	\$0	\$0	\$0
001-0000-366-366.39-00 - Cultural Affairs Donation	\$45,057	\$47,500	\$25,000	\$0	\$0	\$0
001-0000-366-366.45-00 - Other Donations	\$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	\$112,063	\$108,915	\$104,404	\$108,028	\$108,028	\$0
001-0000-367-367.20-00 - Fire Constr Plan Review	\$2,095,980	\$2,371,654	\$818,053	\$1,144,435	\$1,144,435	\$0
001-0000-367-367.20-11 - Lauderdale By The Sea	\$6,739	\$88,014	\$27,860	\$44,164	\$44,164	\$0
001-0000-367-367.30-00 - Hydrant Flow Test	\$7,000	\$8,093	\$5,400	\$7,500	\$7,500	\$0
001-0000-367-367.35-00 - Fire Prevention Tech Fee	\$41,754	\$46,736	\$16,391	\$33,705	\$33,705	\$0
001-0000-367-367.40-00 - Fire User Permits	\$4,350	\$3,300	\$6,650	\$5,000	\$600	-\$4,400

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
001-0000-367-367.50-00 - Water Backflow Assembly	\$32,848	\$37,783	\$33,810	\$22,000	\$28,000	\$6,000
001-0000-369-369.08-00 - Fire Incentive Pay	\$106,649	\$111,466	\$56,464	\$108,000	\$108,000	\$0
001-0000-369-369.20-00 - Jury Duty & Witness Fees	\$840	\$253	\$180	\$0	\$0	\$0
001-0000-369-369.28-00 - Other Reimbursements	\$6,062	\$2,926	—	\$5,000	\$5,000	\$0
001-0000-369-369.68-00 - Settlements	—	—	\$11,398	\$0	\$0	\$0
001-0000-369-369.72-00 - Overages & Shortages	-\$6,946	-\$868	-\$1,786	\$0	\$0	\$0
001-0000-369-369.74-00 - Recreation Over/Short	-\$80	-\$204	\$11	\$0	\$0	\$0
001-0000-369-369.88-00 - Lien & Title Fees	\$200	\$20	\$280	\$0	\$300	\$300
001-0000-369-369.92-00 - Other Revenues	\$180,865	\$187,297	\$61,354	\$124,389	\$130,000	\$5,611
001-0000-369-369.96-00 - Empl Holiday Party Revenue	\$7,160	\$5,475	—	\$0	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$11,058,881	\$12,108,538	\$4,882,749	\$5,349,049	\$7,514,995	\$2,165,946
Other Sources						
001-0000-381-381.11-15 - Transfer From Fund 115	\$475,000	—	\$328,200	\$328,200	\$1,180,526	\$852,326
001-0000-381-381.11-70 - Transfer From Fund 170	—	\$496	—	\$0	\$0	\$0
001-0000-381-381.14-25 - Transfer From Fund 425	\$274,000	\$290,440	\$312,223	\$312,223	\$335,640	\$23,417
001-0000-384-384.20-01 - Leased Assets Gsb 87	\$194,237	\$1,005,572	—	\$0	\$0	\$0
001-0000-387-387.40-00 - Landscape Service Fees	\$598,853	\$647,748	\$431,832	\$647,748	\$700,863	\$53,115
001-0000-387-387.50-00 - Administrative Service	\$11,073,963	\$11,844,895	\$8,577,367	\$12,866,051	\$14,016,238	\$1,150,187
001-0000-387-387.53-00 - Admin Fees Nw Cra	\$976,561	\$596,178	\$721,170	\$1,084,801	\$1,084,801	\$0
001-0000-387-387.54-00 - Admin Fees East Cra	\$295,177	\$505,440	\$370,868	\$552,142	\$552,142	\$0
001-0000-387-387.55-00 - Building Admin Charge	\$863,865	\$915,697	\$646,483	\$969,724	\$1,057,775	\$88,051
OTHER SOURCES TOTAL	\$14,751,656	\$15,806,466	\$11,388,143	\$16,760,889	\$18,927,985	\$2,167,096
Other Financing Sources						
001-0000-392-392.10-00 - Budgetary Fund Balance	—	—	—	\$4,731,000	\$5,500,000	\$769,000
OTHER FINANCING SOURCES TOTAL	—	—	—	\$4,731,000	\$5,500,000	\$769,000
REVENUES TOTAL	\$214,685,878	\$235,795,406	\$205,662,389	\$243,571,214	\$258,167,660	\$14,596,446
Expenditures						
Personal Services						
Exec Salaries						
11-10 - Elected/Appointed	\$1,886,682	\$1,995,831	\$1,535,297	\$1,993,349	\$2,171,257	\$177,908
11-20 - Executive	\$3,025,812	\$3,234,732	\$2,315,337	\$3,068,402	\$3,355,742	\$287,340
EXEC SALARIES TOTAL	\$4,912,495	\$5,230,563	\$3,850,634	\$5,061,751	\$5,526,999	\$465,248
Regular Salaries & Wages						
12-61 - Parental Leave	—	\$3,240	—	\$0	—	\$0
12-10 - Exempt	\$8,595,093	\$9,129,418	\$6,746,709	\$9,639,686	\$10,150,795	\$511,109
12-22 - Non Exempt Fire	\$10,861,869	\$11,424,548	\$8,418,454	\$12,317,485	\$12,334,805	\$17,320
12-24 - Non Exempt General Emp	\$13,477,797	\$13,982,400	\$10,806,595	\$15,318,924	\$16,374,406	\$1,055,482
12-26 - Non Exempt Non Bargaining	\$2,176,397	\$2,247,852	\$1,820,066	\$2,426,174	\$2,610,023	\$183,849
12-30 - Assignment Differential	\$2,394,311	\$2,414,936	\$1,747,818	\$2,290,495	\$2,292,027	\$1,532
12-60 - Accrued Vacation/Sick Lve	\$1,489	\$0	—	\$0	\$0	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
REGULAR SALARIES & WAGES TOTAL	\$37,506,956	\$39,202,394	\$29,539,642	\$41,992,764	\$43,762,056	\$1,769,292
Other Salaries & Wages						
13-10 - Temporary & Part Time	\$2,365,020	\$2,804,475	\$1,867,043	\$2,905,106	\$2,814,273	-\$90,833
13-20 - Drop Plan Vac/Sick Payout	\$447,727	\$472,109	\$414,437	\$170,294	\$210,294	\$40,000
OTHER SALARIES & WAGES TOTAL	\$2,812,747	\$3,276,584	\$2,281,480	\$3,075,400	\$3,024,567	-\$50,833
Overtime						
14-10 - Overtime Regular	\$3,010,382	\$3,244,924	\$2,616,166	\$1,926,175	\$1,883,175	-\$43,000
14-20 - Overtime Public Service	\$7,999	\$3,350	\$352	\$32,522	\$32,522	\$0
14-30 - Overtime Holiday	\$19,637	\$20,232	\$15,480	\$12,050	\$12,050	\$0
14-40 - Overtime Call-In	\$84,396	\$79,065	\$74,731	\$38,700	\$57,700	\$19,000
OVERTIME TOTAL	\$3,122,414	\$3,347,572	\$2,706,729	\$2,009,447	\$1,985,447	-\$24,000
Special Pay						
15-10 - Stand By	\$48,270	\$47,330	\$34,130	\$41,800	\$46,800	\$5,000
15-30 - Fire Incentive	\$56,689	\$61,269	\$44,924	\$58,300	\$62,900	\$4,600
15-40 - Paid Vacation Term Empl	\$91,295	\$185,032	\$37,443	\$5,000	\$258,345	\$253,345
15-50 - Paid Sick Leave Term Empl	\$134,453	\$331,447	\$95,191	\$5,000	\$152,706	\$147,706
15-70 - Incentive Pay	\$34,746	\$47,835	\$29,799	\$80,929	\$65,824	-\$15,105
15-80 - Fire Academy Instructor P	\$16,488	\$46,415	\$34,088	\$35,000	\$35,000	\$0
17-10 - Sick Lv Sellback	\$94,888	\$79,038	\$141,090	\$103,309	\$122,127	\$18,818
17-20 - Vacation Lv Sellback	\$74,963	\$75,693	\$119,313	\$128,530	\$138,063	\$9,533
SPECIAL PAY TOTAL	\$551,791	\$874,059	\$535,977	\$457,868	\$881,765	\$423,897
Fica Taxes						
21-00 - Fica Taxes	\$3,600,694	\$3,818,174	\$2,850,964	\$3,448,130	\$3,611,449	\$163,319
FICA TAXES TOTAL	\$3,600,694	\$3,818,174	\$2,850,964	\$3,448,130	\$3,611,449	\$163,319
Retirement Contributions						
22-10 - Genl Employees Retirement	\$9,735,055	\$10,593,594	\$11,389,080	\$11,389,080	\$11,406,276	\$17,196
22-15 - Appt/Elc Official Retirmt	\$185,463	\$148,928	\$103,677	\$161,355	\$169,641	\$8,286
22-20 - Police & Fire Retirement	\$14,064,371	\$16,063,147	\$18,817,849	\$18,817,849	\$19,100,317	\$282,468
22-21 - Premium Tax-fl	\$3,574,755	\$4,339,238	—	\$3,574,756	\$4,208,640	\$633,884
RETIREMENT CONTRIBUTIONS TOTAL	\$27,559,643	\$31,144,907	\$30,310,606	\$33,943,040	\$34,884,874	\$941,834
Health Insurance						
23-10 - Fire Health Insur Trust	\$1,074,143	\$1,194,695	\$818,598	\$1,587,451	\$1,178,871	-\$408,580
23-20 - Gen Empl Veba Trust	\$654,459	\$687,444	\$519,128	\$850,934	\$901,387	\$50,453
HEALTH INSURANCE TOTAL	\$1,728,603	\$1,882,140	\$1,337,726	\$2,438,385	\$2,080,258	-\$358,127
Allowances	\$260,991	\$265,865	\$172,602	\$280,543	\$273,978	-\$6,565
PERSONAL SERVICES TOTAL	\$82,056,334	\$89,042,258	\$73,586,359	\$92,707,328	\$96,031,393	\$3,324,065
Operating Expenses						
Professional Services						
31-62 - Investment Services	—	—	\$624	\$0	—	\$0
31-10 - Engineering	\$405	—	—	\$1,000	\$1,000	\$0
31-20 - Prosecution	\$23,263	\$26,650	\$20,005	\$25,000	\$39,000	\$14,000
31-30 - Special Legal	\$209,555	\$170,785	\$152,538	\$191,645	\$466,645	\$275,000
31-50 - Medical	\$34,495	\$44,242	\$21,199	\$55,000	\$81,000	\$26,000
31-60 - Other Professional	\$4,289,213	\$4,378,823	\$3,516,281	\$4,042,029	\$4,632,625	\$590,596
31-61 - Instructor Fees	—	\$535,142	\$585,894	\$486,000	\$664,000	\$178,000
PROFESSIONAL SERVICES TOTAL	\$4,556,931	\$5,155,642	\$4,296,542	\$4,800,674	\$5,884,270	\$1,083,596
Accounting & Auditing						
32-10 - Accounting & Auditing	\$87,152	\$95,682	\$93,288	\$100,203	\$92,250	-\$7,953
ACCOUNTING & AUDITING TOTAL	\$87,152	\$95,682	\$93,288	\$100,203	\$92,250	-\$7,953

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Other Contractual Service						
34-21 - Jag Bso	–	\$63,781	\$2,450	\$0	\$0	\$0
34-10 - Police Services -Bso	\$54,703,409	\$57,178,702	\$44,893,438	\$64,678,065	\$70,087,761	\$5,409,696
34-11 - Collection Costs (tc)	–	–	\$316,731	\$0	\$395,747	\$395,747
34-20 - Police Svc Cops Grant	–	\$25,340	–	\$34,553	\$34,553	\$0
OTHER CONTRACTUAL SERVICE TOTAL	\$54,703,409	\$57,267,823	\$45,212,619	\$64,712,618	\$70,518,061	\$5,805,443
Intergovernment Oper Svcs						
39-20 - Central Svcs Chgs	\$612,889	\$755,784	\$448,269	\$672,404	\$792,942	\$120,538
39-30 - Central Stores Chgs	\$275,197	\$284,705	\$195,497	\$293,246	\$292,297	-\$949
39-60 - Insur Svc Chgs -Health	\$5,477,622	\$7,046,951	\$4,937,342	\$7,406,013	\$7,028,654	-\$377,359
39-65 - Insur Svc Chgs -Risk Mgmt	\$4,873,026	\$5,249,020	\$3,628,180	\$5,442,270	\$5,442,270	\$0
39-80 - Vehicle Service Chgs	\$1,976,444	\$2,120,667	\$1,583,929	\$2,375,894	\$2,544,555	\$168,661
39-90 - Information Tech Charges	\$1,490,218	\$1,675,497	\$1,141,440	\$1,712,146	\$2,960,904	\$1,248,758
INTERGOVERNMENT OPER SVCS TOTAL	\$14,705,396	\$17,132,624	\$11,934,658	\$17,901,973	\$19,061,622	\$1,159,649
Travel Education Member						
40-10 - Travel Education Member	\$339,023	\$335,655	\$186,299	\$224,337	\$287,239	\$62,902
TRAVEL EDUCATION MEMBER TOTAL	\$339,023	\$335,655	\$186,299	\$224,337	\$287,239	\$62,902
Communications & Freight						
41-10 - Other Communications	\$4,967	\$6,701	\$4,061	\$1,300	\$1,300	\$0
41-20 - Postage	\$89,934	\$93,782	\$6,750	\$76,620	\$97,040	\$20,420
COMMUNICATIONS & FREIGHT TOTAL	\$94,901	\$100,483	\$10,811	\$77,920	\$98,340	\$20,420
Utility Services						
43-10 - Communication Svc/Phone	\$125,284	\$131,209	\$137,874	\$153,059	\$232,959	\$79,900
43-20 - Gas	\$29,501	\$32,883	\$23,840	\$23,809	\$23,809	\$0
43-30 - Electric	\$4,307,029	\$4,615,064	\$3,107,224	\$5,178,000	\$5,178,000	\$0
43-40 - Water And Wastewater	\$4,087,909	\$4,014,184	\$3,419,063	\$4,571,320	\$4,571,320	\$0
UTILITY SERVICES TOTAL	\$8,549,722	\$8,793,340	\$6,688,000	\$9,926,188	\$10,006,088	\$79,900
Rentals & Leases						
44-10 - Rentals & Leases	\$351,516	\$281,995	\$368,275	\$933,714	\$1,072,714	\$139,000
44-20 - Faa Land Rent	\$479,263	\$495,492	\$337,485	\$506,227	\$518,377	\$12,150
44-35 - Leased Assets Gsb 87	\$62,212	\$141,783	\$919,341	\$470,676	\$1,055,876	\$585,200
RENTALS & LEASES TOTAL	\$892,992	\$919,270	\$1,625,101	\$1,910,617	\$2,646,967	\$736,350
Insurance						
45-55 - Ambulance Special Service	\$15,464	\$13,274	\$8,789	\$46,000	\$0	-\$46,000
INSURANCE TOTAL	\$15,464	\$13,274	\$8,789	\$46,000	\$0	-\$46,000
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	\$2,710,005	\$2,969,702	\$1,911,023	\$2,822,989	\$3,073,489	\$250,500
46-20 - Outside Maintenance	\$12,181	\$10,826	\$11,104	\$11,000	\$161,000	\$150,000
46-30 - Machinery & Equipment	\$216,609	\$278,606	\$95,228	\$279,632	\$318,632	\$39,000
46-40 - Maintenance Contracts	\$662,041	\$688,729	\$414,854	\$754,740	\$825,001	\$70,261
46-41 - Street Lighting	\$21,257	\$191,413	\$122,825	\$240,000	\$240,000	\$0
46-50 - Special Services	\$532,996	\$419,067	\$249,115	\$675,829	\$670,117	-\$5,712
46-70 - Facility Maintenance	\$2,841,227	\$2,714,973	\$2,164,294	\$2,863,633	\$2,932,597	\$68,964
46-75 - Bldg Maint Bso Public Saf	\$95,127	\$63,473	\$32,899	\$65,000	\$65,000	\$0
REPAIR & MAINTENANCE TOTAL	\$7,091,443	\$7,336,789	\$5,001,341	\$7,712,823	\$8,285,836	\$573,013
Promotional Activities						
48-10 - Advertising	\$386,209	\$470,930	\$314,125	\$556,136	\$520,636	-\$35,500
48-30 - Holiday Party	\$33,296	\$11,817	–	\$0	\$0	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
48-40 - Volunteers Luncheon	–	–	–	\$6,000	\$6,000	\$0
48-50 - Marketing Special Events	\$173,443	\$184,285	\$77,049	\$163,000	\$116,000	-\$47,000
PROMOTIONAL ACTIVITIES TOTAL	\$592,949	\$667,031	\$391,174	\$725,136	\$642,636	-\$82,500
Other Current Charges						
49-20 - Bad Debts	\$1,498	\$1,002	–	\$0	\$0	\$0
49-30 - Taxes	\$136,117	\$138,366	\$181,536	\$145,000	\$150,000	\$5,000
49-50 - Credit Card Bank Fees	\$186,021	\$287,832	\$230,547	\$273,793	\$316,517	\$42,724
OTHER CURRENT CHARGES TOTAL	\$323,636	\$427,200	\$412,083	\$418,793	\$466,517	\$47,724
Office Supplies						
51-10 - Office Supplies	\$135,147	\$107,004	\$50,982	\$129,059	\$144,775	\$15,716
OFFICE SUPPLIES TOTAL	\$135,147	\$107,004	\$50,982	\$129,059	\$144,775	\$15,716
Operating Supplies						
52-23 - Cogs-markers	–	\$148,129	\$62,148	\$0	\$0	\$0
52-24 - Cogs-vault	–	\$35,430	\$25,276	\$0	\$0	\$0
52-05 - Chemicals/Horticultural	\$317,295	\$276,071	\$219,271	\$352,434	\$352,434	\$0
52-15 - Small Tools Minor Equip	\$622,279	\$442,538	\$230,037	\$385,534	\$235,596	-\$149,938
52-20 - Special Supplies	\$1,061,178	\$534,714	\$411,547	\$838,174	\$900,062	\$61,888
52-25 - Software Purchases	\$304,538	\$465,501	\$510,138	\$584,993	\$611,664	\$26,671
52-30 - Holiday Decorations	\$90,983	\$99,995	\$88,775	\$100,000	\$100,000	\$0
52-50 - Clothing	\$159,162	\$274,607	\$130,284	\$183,598	\$199,908	\$16,310
52-51 - Fd Bunker Gear	\$255,213	\$189,836	\$105,093	\$133,000	\$133,000	\$0
52-55 - Cleaning	\$225,251	\$214,823	\$126,872	\$203,431	\$201,781	-\$1,650
OPERATING SUPPLIES TOTAL	\$3,035,899	\$2,681,644	\$1,909,443	\$2,781,164	\$2,734,445	-\$46,719
Public/Subscript/Membersh						
54-10 - Publications	\$82,782	\$117,329	\$60,280	\$102,875	\$103,850	\$975
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	\$82,782	\$117,329	\$60,280	\$102,875	\$103,850	\$975
Recreation Supplies						
55-10 - Recreation Supplies	\$106,042	\$105,413	\$89,561	\$117,900	\$115,400	-\$2,500
55-20 - Aquatic Programs	\$27,400	\$21,168	\$20,342	\$33,200	\$33,200	\$0
55-30 - Rec Center Programs	\$307,564	\$343,043	\$324,417	\$364,000	\$432,000	\$68,000
55-40 - Athletic & Other Programs	\$320,474	\$333,784	\$195,181	\$326,046	\$326,046	\$0
55-70 - Recreation Football/Cheer	\$246,564	\$285,227	\$87,139	\$200,000	\$180,500	-\$19,500
55-75 - Recreation Camp Programs	\$32,238	\$26,590	\$5,496	\$31,000	\$31,000	\$0
55-80 - Rec Cultural Arts Program	\$608,480	\$719,496	\$593,989	\$642,695	\$592,695	-\$50,000
RECREATION SUPPLIES TOTAL	\$1,648,763	\$1,834,722	\$1,316,124	\$1,714,841	\$1,710,841	-\$4,000
OPERATING EXPENSES TOTAL	\$96,855,607	\$102,985,511	\$79,197,533	\$113,285,221	\$122,683,737	\$9,398,516
Capital						
Buildings						
62-00 - Buildings	\$0	\$0	\$105,177	\$177,000	\$0	-\$177,000
BUILDINGS TOTAL	\$0	\$0	\$105,177	\$177,000	\$0	-\$177,000
Land Acquisition						
61-00 - Land Acquisition	\$80,908	\$82,244	\$5,500	\$200,000	\$200,000	\$0
LAND ACQUISITION TOTAL	\$80,908	\$82,244	\$5,500	\$200,000	\$200,000	\$0
Machinery & Equipment						
64-05 - Motor Vehicles	\$14,968	\$124,146	\$26,638	\$0	\$0	\$0
64-10 - Heavy Machinery & Equip	\$7,853	\$169,205	\$5,600	\$0	\$0	\$0
64-15 - Communications	\$31,047	\$0	–	\$0	\$11,000	\$11,000
64-20 - Computer	\$6,034	\$0	–	\$0	\$0	\$0
64-30 - Furniture & Fixtures	\$79,745	\$0	–	\$0	\$0	\$0
64-40 - Light	\$108,215	\$53,581	–	\$54,000	\$50,000	-\$4,000

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
64-45 - Rescue	\$12,776	\$0	—	\$0	\$0	\$0
MACHINERY & EQUIPMENT TOTAL	\$260,638	\$346,932	\$32,238	\$54,000	\$61,000	\$7,000
Capital Projects						
68-02 - Captl Leased Assts GASB 87	\$195,088	\$1,005,572	—	\$0	\$0	\$0
CAPITAL PROJECTS TOTAL	\$195,088	\$1,005,572	—	\$0	\$0	\$0
CAPITAL TOTAL	\$536,634	\$1,434,749	\$142,915	\$431,000	\$261,000	-\$170,000
Debt Service						
Debt Principal						
71-30 - Notes Payable	—	—	\$526,306	\$0	\$1,044,468	\$1,044,468
71-60 - Notes Payable -Fleet	\$1,071,266	\$907,276	\$127,390	\$791,661	\$611,460	-\$180,201
71-62 - Td Bank	\$1,321,152	\$2,707,436	\$3,488,649	\$3,488,649	\$3,194,813	-\$293,836
71-63 - Truist Bank	\$657,929	\$681,159	\$705,207	\$705,208	\$730,106	\$24,898
71-80 - Notes Pay Capital Lease	\$552,670	\$571,999	—	\$0	\$0	\$0
72-43 - Truist Bank	\$104,510	\$81,281	\$57,233	\$57,232	\$89,566	\$32,334
DEBT PRINCIPAL TOTAL	\$3,707,528	\$4,949,150	\$4,904,785	\$5,042,750	\$5,670,413	\$627,663
Interest Expense						
72-10 - Interest Expense	—	—	\$71,645	\$0	\$151,435	\$151,435
72-40 - Int Exp N/P Fleet Vehicle	\$27,164	\$11,914	\$560	\$636	\$636	\$0
72-42 - Td Bank	\$121,492	\$294,453	\$455,747	\$655,746	\$402,558	-\$253,188
72-60 - Interest N/P Capital	\$421,342	\$416,216	—	\$0	\$0	\$0
INTEREST EXPENSE TOTAL	\$569,998	\$722,583	\$527,952	\$656,382	\$554,629	-\$101,753
DEBT SERVICE TOTAL	\$4,277,526	\$5,671,733	\$5,432,737	\$5,699,132	\$6,225,042	\$525,910
Grant in Aid						
Aids To Govt Agencies	—	—	—	\$0	\$14,077,714	\$14,077,714
Aids To Private Organizat	\$10,160,908	\$11,452,324	\$13,580,199	\$13,733,476	\$868,550	-\$12,864,926
Other Grants And Aids	\$152,486	\$143,094	\$67,017	\$151,400	\$176,400	\$25,000
GRANT IN AID TOTAL	\$10,313,394	\$11,595,418	\$13,647,216	\$13,884,876	\$15,122,664	\$1,237,788
Other Expenses						
Interfund Transfers						
91-05 - Interfund Trans To 302	\$13,346,000	\$14,423,739	\$4,795,462	\$4,795,462	\$5,321,709	\$526,247
91-23 - Interfund Trans To 140	\$9,442,772	\$11,550,100	\$11,484,852	\$11,484,852	\$10,829,911	-\$654,941
91-28 - Interfund Trans To 465	—	—	—	\$0	\$178,291	\$178,291
INTERFUND TRANSFERS TOTAL	\$22,788,772	\$25,973,839	\$16,280,314	\$16,280,314	\$16,329,911	\$49,597
Nonoperating Expenditures						
99-10 - Contingency	—	—	—	\$82,413	\$345,948	\$263,535
99-20 - Working Capital Reserve	—	\$0	—	\$1,200,930	\$1,167,965	-\$32,965
NONOPERATING EXPENDITURES TOTAL	—	\$0	\$0	\$1,283,343	\$1,513,913	\$230,570
OTHER EXPENSES TOTAL	\$22,788,772	\$25,973,839	\$16,280,314	\$17,563,657	\$17,843,824	\$280,167
EXPENDITURES TOTAL	\$216,828,267	\$236,703,508	\$188,287,073	\$243,571,214	\$258,167,660	\$14,596,446

1010-1080 - General Government Department

1010-1080 - General Government Department

1010-1080 - General Government Department Summary

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Personal Services						
Exec Salaries						
11-10 - Elected/Appointed	\$1,885,723	\$1,995,831	\$1,449,467	\$1,993,349	\$2,171,257	\$177,908
11-20 - Executive	\$1,496,392	\$1,705,851	\$1,101,386	\$1,432,565	\$1,681,376	\$248,811
EXEC SALARIES TOTAL	\$3,382,116	\$3,701,681	\$2,550,853	\$3,425,914	\$3,852,633	\$426,719
Regular Salaries & Wages						
12-10 - Exempt	\$2,649,264	\$2,585,008	\$1,864,641	\$2,864,395	\$2,947,540	\$83,145
12-24 - Non Exempt General Emp	\$703,367	\$768,301	\$499,567	\$938,842	\$899,616	-\$39,226
12-26 - Non Exempt Non Bargaining	\$796,106	\$830,217	\$702,425	\$902,888	\$1,040,386	\$137,498
12-30 - Assignment Differential	\$88,059	\$33,116	\$7,224	\$17,000	\$9,000	-\$8,000
REGULAR SALARIES & WAGES TOTAL	\$4,236,796	\$4,216,643	\$3,073,857	\$4,723,125	\$4,896,542	\$173,417
Other Salaries & Wages						
13-10 - Temporary & Part Time	\$153,481	\$263,059	\$180,057	\$342,096	\$331,522	-\$10,574
13-20 - Drop Plan Vac/Sick Payout	\$72,325	\$76,787	\$20,288	\$10,800	\$10,800	\$0
OTHER SALARIES & WAGES TOTAL	\$225,806	\$339,846	\$200,345	\$352,896	\$342,322	-\$10,574
Overtime						
14-10 - Overtime Regular	\$61,241	\$46,449	\$39,239	\$35,110	\$32,110	-\$3,000
OVERTIME TOTAL	\$61,241	\$46,449	\$39,239	\$35,110	\$32,110	-\$3,000
Special Pay						
15-40 - Paid Vacation Term Empl	\$35,640	\$72,932	\$5,717	\$0	\$253,345	\$253,345
15-50 - Paid Sick Leave Term Empl	\$27,862	\$114,768	\$11,741	\$0	\$147,706	\$147,706
15-70 - Incentive Pay	\$604	\$1,175	\$854	\$1,000	\$1,000	\$0
17-10 - Sick Lv Sellback	\$18,748	\$21,476	\$34,448	\$14,209	\$30,742	\$16,533
17-20 - Vacation Lv Sellback	\$27,004	\$22,599	\$31,906	\$31,810	\$41,343	\$9,533
SPECIAL PAY TOTAL	\$109,859	\$232,950	\$84,665	\$47,019	\$474,136	\$427,117
Fica Taxes						
21-00 - Fica Taxes	\$564,960	\$586,635	\$405,210	\$646,131	\$688,447	\$42,316
FICA TAXES TOTAL	\$564,960	\$586,635	\$405,210	\$646,131	\$688,447	\$42,316
Retirement Contributions						
22-10 - Genl Employees Retirement	\$1,784,058	\$1,921,815	\$2,094,971	\$2,094,971	\$2,098,775	\$3,804
22-15 - Appt/Elc Official Retirmt	\$185,463	\$148,928	\$98,783	\$161,355	\$169,641	\$8,286
RETIREMENT CONTRIBUTIONS TOTAL	\$1,969,521	\$2,070,743	\$2,193,754	\$2,256,326	\$2,268,416	\$12,090
Health Insurance						
23-20 - Gen Empl Veba Trust	\$167,720	\$178,209	\$126,122	\$206,687	\$220,947	\$14,260
HEALTH INSURANCE TOTAL	\$167,720	\$178,209	\$126,122	\$206,687	\$220,947	\$14,260
Allowances						
26-10 - Expense	\$16,897	\$16,598	\$11,467	\$16,800	\$16,800	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
26-20 - Automobile	\$107,083	\$104,724	\$73,064	\$98,475	\$98,525	\$50
26-40 - Education	\$21,415	\$2,360	\$5,140	\$18,355	\$22,355	\$4,000
26-60 - Allowance -Cell Phone	\$5,629	\$5,973	\$4,006	\$4,640	\$5,360	\$720
ALLOWANCES TOTAL	\$151,023	\$129,655	\$93,677	\$138,270	\$143,040	\$4,770
PERSONAL SERVICES TOTAL	\$10,869,040	\$11,502,812	\$8,767,723	\$11,831,478	\$12,918,593	\$1,087,115
Operating Expenses						
Professional Services						
31-20 - Prosecution	\$23,263	\$26,650	\$20,005	\$25,000	\$39,000	\$14,000
31-30 - Special Legal	\$46,504	\$63,799	\$73,814	\$191,645	\$166,645	-\$25,000
31-50 - Medical	\$16,390	\$15,407	\$11,394	\$27,000	\$17,000	-\$10,000
31-60 - Other Professional	\$893,277	\$877,240	\$421,074	\$748,886	\$624,912	-\$123,974
31-61 - Instructor Fees	–	-\$4,035	-\$8,060	\$0	\$0	\$0
PROFESSIONAL SERVICES TOTAL	\$979,434	\$979,061	\$518,227	\$992,531	\$847,557	-\$144,974
Intergovernment Oper Svcs						
39-20 - Central Svcs Chgs	\$59,820	\$72,309	\$42,887	\$64,331	\$75,863	\$11,532
39-30 - Central Stores Chgs	\$3,230	\$2,669	\$1,833	\$2,749	\$2,749	\$0
39-60 - Insur Svc Chgs -Health	\$559,259	\$705,821	\$494,523	\$741,785	\$703,989	-\$37,796
39-65 - Insur Svc Chgs -Risk Mgmt	\$45,242	\$46,586	\$32,201	\$48,301	\$48,301	\$0
39-80 - Vehicle Service Chgs	\$3,007	\$3,227	\$2,410	\$3,615	\$3,871	\$256
39-90 - Information Tech Charges	\$108,040	\$119,466	\$81,392	\$122,079	\$701,997	\$579,918
INTERGOVERNMENT OPER SVCS TOTAL	\$778,598	\$950,078	\$655,246	\$982,860	\$1,536,770	\$553,910
Travel Education Member						
40-10 - Travel Education Member	\$153,307	\$128,767	\$77,163	\$113,782	\$132,264	\$18,482
TRAVEL EDUCATION MEMBER TOTAL	\$153,307	\$128,767	\$77,163	\$113,782	\$132,264	\$18,482
Communications & Freight						
41-20 - Postage	\$6,703	\$6,107	\$955	\$10,870	\$10,870	\$0
COMMUNICATIONS & FREIGHT TOTAL	\$6,703	\$6,107	\$955	\$10,870	\$10,870	\$0
Utility Services						
43-10 - Communication Svc/Phone	\$26,464	\$30,761	\$24,124	\$27,500	\$30,300	\$2,800
UTILITY SERVICES TOTAL	\$26,464	\$30,761	\$24,124	\$27,500	\$30,300	\$2,800
Rentals & Leases						
44-10 - Rentals & Leases	\$6,120	\$11,636	\$3,570	\$42,500	\$35,500	-\$7,000
RENTALS & LEASES TOTAL	\$6,120	\$11,636	\$3,570	\$42,500	\$35,500	-\$7,000
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	\$51,399	\$74,830	\$132,923	\$72,549	\$72,549	\$0
46-30 - Machinery & Equipment	\$38,286	\$9,166	\$4,644	\$12,250	\$12,250	\$0
46-40 - Maintenance Contracts	\$48,769	\$22,396	–	\$0	\$0	\$0
46-50 - Special Services	\$170,287	\$78,215	\$48,280	\$167,121	\$150,564	-\$16,557
REPAIR & MAINTENANCE TOTAL	\$308,741	\$184,606	\$185,846	\$251,920	\$235,363	-\$16,557
Promotional Activities						
48-10 - Advertising	\$317,079	\$330,005	\$244,300	\$407,136	\$391,636	-\$15,500
48-50 - Marketing Special Events	\$153,101	\$85,281	\$71,211	\$163,000	\$116,000	-\$47,000
PROMOTIONAL ACTIVITIES TOTAL	\$470,181	\$415,285	\$315,511	\$570,136	\$507,636	-\$62,500
Other Current Charges						
49-50 - Credit Card Bank Fees	\$331	\$312	\$230	\$1,301	\$1,322	\$21
OTHER CURRENT CHARGES TOTAL	\$331	\$312	\$230	\$1,301	\$1,322	\$21
Office Supplies						
51-10 - Office Supplies	\$42,596	\$19,772	\$9,556	\$26,630	\$26,630	\$0
OFFICE SUPPLIES TOTAL	\$42,596	\$19,772	\$9,556	\$26,630	\$26,630	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Operating Supplies						
52-15 - Small Tools Minor Equip	\$37,220	\$85,664	\$39,432	\$14,428	\$12,928	-\$1,500
52-20 - Special Supplies	\$84,865	\$87,398	\$53,891	\$92,210	\$102,210	\$10,000
52-25 - Software Purchases	\$40,952	\$137,965	\$98,109	\$125,999	\$132,531	\$6,532
52-50 - Clothing	\$4,729	\$481	\$510	\$7,811	\$4,311	-\$3,500
52-55 - Cleaning	\$11,176	\$6,088	\$5,328	\$7,000	\$7,000	\$0
OPERATING SUPPLIES TOTAL	\$178,943	\$317,595	\$197,270	\$247,448	\$258,980	\$11,532
Public/Subscript/Membersh						
54-10 - Publications	\$30,585	\$58,854	\$29,877	\$44,825	\$42,700	-\$2,125
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	\$30,585	\$58,854	\$29,877	\$44,825	\$42,700	-\$2,125
Recreation Supplies						
55-80 - Rec Cultural Arts Program	\$608,480	\$719,496	\$586,039	\$642,695	\$592,695	-\$50,000
RECREATION SUPPLIES TOTAL	\$608,480	\$719,496	\$586,039	\$642,695	\$592,695	-\$50,000
OPERATING EXPENSES TOTAL	\$3,590,483	\$3,822,331	\$2,603,615	\$3,954,998	\$4,258,587	\$303,589
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	—	—	\$22,200	\$0	\$0	\$0
64-20 - Computer	\$6,034	—	—	\$0	\$0	\$0
64-40 - Light	\$0	\$10,349	—	\$44,000	\$0	-\$44,000
MACHINERY & EQUIPMENT TOTAL	\$6,034	\$10,349	\$22,200	\$44,000	\$0	-\$44,000
CAPITAL TOTAL	\$6,034	\$10,349	\$22,200	\$44,000	\$0	-\$44,000
Grant in Aid						
Aids To Private Organizat						
82-87 - Green Market Event	\$17,067	\$15,174	\$14,024	\$30,000	\$30,000	\$0
82-88 - Old Town Untapped Event	\$129,963	\$145,243	\$96,785	\$123,184	\$123,184	\$0
AIDS TO PRIVATE ORGANIZAT TOTAL	\$147,030	\$160,418	\$110,810	\$153,184	\$153,184	\$0
GRANT IN AID TOTAL	\$147,030	\$160,418	\$110,810	\$153,184	\$153,184	\$0
EXPENDITURES TOTAL	\$14,612,587	\$15,495,910	\$11,504,348	\$15,983,660	\$17,330,364	\$1,346,704

1010-1080 - General Government By Division

1010-1080 - General Government by Division

1010 - City Commission By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
City Commission						
Personal Services						
001-1010-510-11-10 - Elected/Appointed	\$317,039	\$325,612	\$233,593	\$336,150	\$347,916	\$11,766
001-1010-510-21-00 - Fica Taxes	\$25,546	\$26,179	\$18,748	\$25,716	\$26,616	\$900
001-1010-510-22-15 - Appt/Elc Official Retirmt	\$82,910	\$39,496	\$23,359	\$54,642	\$56,554	\$1,912
001-1010-510-23-20 - Gen Empl Veba Trust	\$7,133	\$7,326	\$5,256	\$8,404	\$8,698	\$294
001-1010-510-26-10 - Expense	\$16,897	\$16,598	\$11,467	\$16,800	\$16,800	\$0
PERSONAL SERVICES TOTAL	\$449,524	\$415,211	\$292,423	\$441,712	\$456,584	\$14,872
Operating Expenses						
001-1010-510-39-20 - Central Svcs Chgs	\$3,888	\$4,805	\$2,850	\$4,275	\$5,041	\$766
001-1010-510-39-30 - Central Stores Chgs	\$156	\$162	\$111	\$167	\$167	\$0
001-1010-510-39-60 - Insur Svc Chgs - Health	\$81,520	\$105,102	\$73,638	\$110,457	\$104,829	-\$5,628
001-1010-510-39-65 - Insur Svc Chgs - Risk Mgmt	\$9,590	\$10,334	\$7,143	\$10,714	\$10,714	\$0
001-1010-510-39-90 - Information Tech Charges	\$4,423	\$4,979	\$3,392	\$5,088	\$31,423	\$26,335
001-1010-510-40-10 - Travel Education Member	\$56,966	\$20,352	\$35,346	\$55,000	\$55,000	\$0
001-1010-510-41-20 - Postage	\$6	\$0	—	\$150	\$150	\$0
001-1010-510-43-10 - Communication Svc/Phone	\$1,831	\$1,864	\$1,737	\$1,500	\$1,500	\$0
001-1010-510-46-50 - Special Services	\$3,500	\$4,000	\$4,000	\$5,000	\$5,000	\$0
001-1010-510-48-10 - Advertising	\$24	\$100	—	—	\$0	\$0
001-1010-510-51-10 - Office Supplies	\$14	\$325	\$605	\$2,000	\$2,000	\$0
001-1010-510-52-15 - Small Tools Minor Equip	—	\$129	—	—	\$0	\$0
001-1010-510-52-20 - Special Supplies	\$4,084	\$5,540	\$2,213	\$3,000	\$3,000	\$0
001-1010-510-52-50 - Clothing	—	—	\$249	\$550	\$550	\$0
OPERATING EXPENSES TOTAL	\$166,001	\$157,692	\$131,284	\$197,901	\$219,374	\$21,473
CITY COMMISSION TOTAL	\$615,526	\$572,903	\$423,708	\$639,613	\$675,958	\$36,345
EXPENDITURES TOTAL	\$615,526	\$572,903	\$423,708	\$639,613	\$675,958	\$36,345

1025 - Marketing By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Marketing						
Personal Services						
001-1025-510-11-20 - Executive	\$131,496	\$139,105	\$104,038	\$144,595	\$160,311	\$15,716
001-1025-510-12-10 - Exempt	\$241,728	\$257,108	\$190,390	\$270,021	\$381,911	\$111,890
001-1025-510-21-00 - Fica Taxes	\$28,610	\$30,355	\$22,535	\$31,719	\$41,481	\$9,762
001-1025-510-22-10 - Genl Employees Retirement	\$70,135	\$81,932	\$92,076	\$92,076	\$92,299	\$223
001-1025-510-23-20 - Gen Empl Veba Trust	\$8,398	\$8,915	\$6,625	\$10,366	\$13,337	\$2,971
001-1025-510-26-20 - Automobile	\$7,849	\$7,823	\$5,548	\$7,800	\$7,850	\$50
001-1025-510-26-60 - Allowance -Cell Phone	\$1,449	\$1,444	\$1,024	\$720	\$1,440	\$720
PERSONAL SERVICES TOTAL	\$489,664	\$526,682	\$422,236	\$557,297	\$698,629	\$141,332
Operating Expenses						
001-1025-510-31-60 - Other Professional	\$107,523	\$95,296	\$63,425	\$145,000	\$135,000	-\$10,000
001-1025-510-39-20 - Central Svcs Chgs	\$1,189	\$1,469	\$871	\$1,307	\$1,541	\$234
001-1025-510-39-60 - Insur Svc Chgs - Health	\$30,256	\$39,008	\$27,331	\$40,996	\$38,907	-\$2,089
001-1025-510-39-65 - Insur Svc Chgs - Risk Mgmt	\$1,470	\$1,584	\$1,095	\$1,642	\$1,642	\$0
001-1025-510-39-90 - Information Tech Charges	\$1,330	\$1,497	\$1,024	\$1,530	\$37,056	\$35,526
001-1025-510-40-10 - Travel Education Member	\$1,359	\$2,885	—	\$2,000	\$1,000	-\$1,000
001-1025-510-48-10 - Advertising	\$12,644	\$6,675	\$6,617	\$20,000	\$15,000	-\$5,000
001-1025-510-48-50 - Marketing Special Events	\$4,695	\$9,721	\$4,772	\$4,000	\$4,000	\$0
001-1025-510-51-10 - Office Supplies	\$456	\$355	\$10	\$1,600	\$1,600	\$0
001-1025-510-52-15 - Small Tools Minor Equip	—	\$8,499	—	\$3,900	\$3,900	\$0
001-1025-510-52-20 - Special Supplies	\$5,172	—	\$229	\$5,000	\$5,000	\$0
001-1025-510-52-25 - Software Purchases	\$1,664	—	\$2,941	\$10,500	\$10,500	\$0
001-1025-510-52-50 - Clothing	\$331	—	—	\$1,000	\$500	-\$500
001-1025-510-54-10 - Publications	\$1,987	\$5,093	\$262	\$5,000	\$5,000	\$0
OPERATING EXPENSES TOTAL	\$170,075	\$172,081	\$108,578	\$243,475	\$260,646	\$17,171
MARKETING TOTAL	\$659,739	\$698,763	\$530,814	\$800,772	\$959,275	\$158,503
EXPENDITURES TOTAL	\$659,739	\$698,763	\$530,814	\$800,772	\$959,275	\$158,503

1030 - City Manager By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
City Manager						
Personal Services						
001-1030-510-11-10 - Elected/Appointed	\$369,017	\$386,132	\$277,015	\$338,841	\$412,588	\$73,747
001-1030-510-11-20 - Executive	\$889,370	\$1,034,151	\$599,218	\$714,919	\$904,232	\$189,313
001-1030-510-12-10 - Exempt	\$104,949	\$30,534	–	–	\$0	\$0
001-1030-510-12-26 - Non Exempt Non Bargaining	\$193,772	\$241,369	\$204,622	\$281,086	\$311,438	\$30,352
001-1030-510-12-30 - Assignment Differential	\$4,591	\$8,593	\$15	\$10,000	\$0	-\$10,000
001-1030-510-13-20 - Drop Plan Vac/Sick Payout	\$9,282	\$35,830	\$1,300	\$8,000	\$8,000	\$0
001-1030-510-14-10 - Overtime Regular	–	–	–	\$3,000	\$0	-\$3,000
001-1030-510-15-40 - Paid Vacation Term Empl	–	\$44,351	\$2,052	–	\$0	\$0
001-1030-510-15-50 - Paid Sick Leave Term Empl	–	\$40,718	\$2,818	–	\$0	\$0
001-1030-510-17-10 - Sick Lv Sellback	\$7,097	\$9,906	\$15,741	\$2,000	\$16,292	\$14,292
001-1030-510-17-20 - Vacation Lv Sellback	\$7,097	\$9,906	\$15,741	\$7,000	\$16,292	\$9,292
001-1030-510-21-00 - Fica Taxes	\$89,669	\$98,365	\$65,620	\$117,991	\$124,562	\$6,571
001-1030-510-22-10 - Genl Employees Retirement	\$247,321	\$284,442	\$316,449	\$316,449	\$317,111	\$662
001-1030-510-22-15 - Appt/Elc Official Retirmt	\$36,902	\$38,613	\$27,701	\$38,516	\$39,864	\$1,348
001-1030-510-23-20 - Gen Empl Veba Trust	\$34,682	\$38,346	\$24,223	\$39,065	\$40,707	\$1,642
001-1030-510-26-20 - Automobile	\$21,765	\$25,835	\$15,374	\$21,600	\$21,600	\$0
001-1030-510-26-40 - Education	\$14,460	–	–	–	\$0	\$0
PERSONAL SERVICES TOTAL	\$2,029,974	\$2,327,091	\$1,567,889	\$1,898,467	\$2,212,686	\$314,219
Operating Expenses						
001-1030-510-39-20 - Central Svcs Chgs	\$11,616	\$14,355	\$8,515	\$12,772	\$15,062	\$2,290
001-1030-510-39-60 - Insur Svc Chgs - Health	\$97,937	\$126,268	\$88,468	\$132,702	\$125,940	-\$6,762
001-1030-510-39-65 - Insur Svc Chgs - Risk Mgmt	\$5,026	\$5,416	\$3,743	\$5,615	\$5,615	\$0
001-1030-510-39-90 - Information Tech Charges	\$17,907	\$20,159	\$13,736	\$20,600	\$82,292	\$61,692
001-1030-510-40-10 - Travel Education Member	\$48,324	\$41,600	\$22,888	\$17,018	\$30,000	\$12,982
001-1030-510-41-20 - Postage	\$274	\$426	\$190	\$550	\$550	\$0
001-1030-510-43-10 - Communication Svc/Phone	\$4,257	\$3,649	\$1,864	\$1,600	\$4,400	\$2,800
001-1030-510-46-50 - Special Services	\$285	\$27	–	\$500	\$500	\$0
001-1030-510-48-10 - Advertising	\$120	\$809	\$300	\$1,500	\$1,500	\$0
001-1030-510-48-50 - Marketing Special Events	\$23,065	\$12,766	\$14,968	\$40,000	\$20,000	-\$20,000
001-1030-510-51-10 - Office Supplies	\$1,649	\$3,955	\$677	\$2,500	\$2,500	\$0
001-1030-510-52-15 - Small Tools Minor Equip	–	\$298	\$151	\$500	\$500	\$0
001-1030-510-52-20 - Special Supplies	\$8,016	\$19,051	\$2,277	\$10,000	\$20,000	\$10,000
001-1030-510-52-25 - Software Purchases	–	–	\$900	–	\$0	\$0
001-1030-510-52-50 - Clothing	\$58	\$76	–	–	\$0	\$0
001-1030-510-54-10 - Publications	\$5,688	\$12,172	\$7,284	\$4,400	\$4,400	\$0
OPERATING EXPENSES TOTAL	\$224,222	\$261,027	\$165,961	\$250,257	\$313,259	\$63,002
CITY MANAGER TOTAL	\$2,254,196	\$2,588,118	\$1,733,850	\$2,148,724	\$2,525,945	\$377,221

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
EXPENDITURES TOTAL	\$2,254,196	\$2,588,118	\$1,733,850	\$2,148,724	\$2,525,945	\$377,221

1033 - NW CRA By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
NW CRA Genl Govt						
Personal Services						
001-1033-510-11-10 - Elected/Appointed	\$9,902	\$10,680	\$7,983	\$11,669	\$11,962	\$293
001-1033-510-11-20 - Executive	\$115,303	\$81,668	\$60,931	\$87,670	\$94,369	\$6,699
001-1033-510-12-10 - Exempt	\$246,465	\$194,055	\$114,119	\$211,423	\$172,548	-\$38,875
001-1033-510-12-24 - Non Exempt General Emp	\$268,850	\$177,584	\$132,435	\$244,642	\$292,175	\$47,533
001-1033-510-12-26 - Non Exempt Non Bargaining	\$21,132	\$26,206	\$23,667	—	\$0	\$0
001-1033-510-12-30 - Assignment Differential	\$19	\$275	\$276	—	\$0	\$0
001-1033-510-13-10 - Temporary & Part Time	—	—	—	\$85,590	\$74,279	-\$11,311
001-1033-510-13-20 - Drop Plan Vac/Sick Payout	—	\$2,671	—	—	\$0	\$0
001-1033-510-14-10 - Overtime Regular	\$46,132	\$28,516	\$17,742	\$3,200	\$3,200	\$0
001-1033-510-15-40 - Paid Vacation Term Empl	\$867	—	\$3,272	—	\$0	\$0
001-1033-510-17-10 - Sick Lv Sellback	\$4,781	\$1,714	\$107	\$3,209	\$3,450	\$241
001-1033-510-17-20 - Vacation Lv Sellback	\$1,808	\$1,714	\$107	—	\$0	\$0
001-1033-510-21-00 - Fica Taxes	\$54,394	\$40,152	\$27,321	\$49,281	\$49,613	\$332
001-1033-510-22-10 - Genl Employees Retirement	\$186,769	\$202,878	\$216,724	\$216,724	\$217,029	\$305
001-1033-510-22-15 - Appt/Elc Official Retirmt	\$990	\$1,068	\$798	—	\$0	\$0
001-1033-510-23-20 - Gen Empl Veba Trust	\$14,854	\$11,001	\$7,628	\$12,496	\$12,848	\$352
001-1033-510-26-20 - Automobile	\$3,931	\$2,846	\$2,019	\$2,550	\$2,550	\$0
001-1033-510-26-60 - Allowance -Cell Phone	\$364	\$241	\$171	\$240	\$240	\$0
PERSONAL SERVICES TOTAL	\$976,561	\$783,269	\$615,296	\$928,694	\$934,263	\$5,569
Operating Expenses						
001-1033-510-52-50 - Clothing	—	—	—	\$761	\$761	\$0
OPERATING EXPENSES TOTAL	—	—	—	\$761	\$761	\$0
NW CRA GENL GOVT TOTAL	\$976,561	\$783,269	\$615,296	\$929,455	\$935,024	\$5,569
EXPENDITURES TOTAL	\$976,561	\$783,269	\$615,296	\$929,455	\$935,024	\$5,569

1034 - E CRA By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
East CRA Genl Govt						
Personal Services						
001-1034-510-11-10 - Elected/Appointed	\$9,902	\$10,680	\$7,983	\$11,669	\$11,962	\$293
001-1034-510-11-20 - Executive	\$37,608	\$81,666	\$60,929	\$87,671	\$94,370	\$6,699
001-1034-510-12-10 - Exempt	\$108,494	\$194,054	\$90,032	\$211,425	\$172,550	-\$38,875
001-1034-510-12-26 - Non Exempt Non Bargaining	\$21,132	\$26,205	\$23,665	\$34,412	\$36,684	\$2,272
001-1034-510-13-10 - Temporary & Part Time	—	—	—	\$16,250	\$0	-\$16,250
001-1034-510-14-10 - Overtime Regular	\$243	\$452	\$233	\$1,500	\$1,500	\$0
001-1034-510-15-40 - Paid Vacation Term Empl	\$867	—	\$198	—	\$0	\$0
001-1034-510-17-10 - Sick Lv Sellback	\$1,505	\$1,714	\$107	—	\$0	\$0
001-1034-510-17-20 - Vacation Lv Sellback	\$1,505	\$1,714	\$107	\$3,210	\$3,451	\$241
001-1034-510-21-00 - Fica Taxes	\$14,021	\$24,429	\$13,935	\$27,764	\$24,256	-\$3,508
001-1034-510-22-10 - Genl Employees Retirement	\$93,025	\$102,485	\$110,641	\$110,641	\$110,830	\$189
001-1034-510-22-15 - Appt/Elc Official Retirmt	\$990	\$1,068	\$798	—	\$0	\$0
001-1034-510-23-20 - Gen Empl Veba Trust	\$3,985	\$7,009	\$4,109	\$7,770	\$7,103	-\$667
001-1034-510-26-20 - Automobile	\$1,780	\$2,846	\$2,019	\$2,550	\$2,550	\$0
001-1034-510-26-60 - Allowance -Cell Phone	\$119	\$241	\$171	\$240	\$240	\$0
PERSONAL SERVICES TOTAL	\$295,177	\$454,563	\$314,926	\$515,102	\$465,496	-\$49,606
EAST CRA GENL GOVT TOTAL	\$295,177	\$454,563	\$314,926	\$515,102	\$465,496	-\$49,606
EXPENDITURES TOTAL	\$295,177	\$454,563	\$314,926	\$515,102	\$465,496	-\$49,606

1035 - Strategic Communications By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Strategic Communications						
Personal Services						
001-1035-510-12-10 - Exempt	\$456,725	\$507,417	\$374,584	\$530,556	\$578,191	\$47,635
001-1035-510-12-26 - Non Exempt Non Bargaining	\$103,757	\$99,277	\$90,695	\$131,256	\$141,932	\$10,676
001-1035-510-13-10 - Temporary & Part Time	\$25,795	\$17,461	—	—	\$0	\$0
001-1035-510-13-20 - Drop Plan Vac/Sick Payout	\$25,030	\$19,203	—	—	\$0	\$0
001-1035-510-14-10 - Overtime Regular	\$3,730	\$6,063	\$4,039	\$5,000	\$5,000	\$0
001-1035-510-15-40 - Paid Vacation Term Empl	\$10,820	—	—	—	\$0	\$0
001-1035-510-15-50 - Paid Sick Leave Term Empl	\$13,160	—	—	—	\$0	\$0
001-1035-510-17-10 - Sick Lv Sellback	\$2,973	—	\$4,928	\$1,000	\$1,000	\$0
001-1035-510-17-20 - Vacation Lv Sellback	\$2,973	—	\$4,928	\$2,000	\$2,000	\$0
001-1035-510-21-00 - Fica Taxes	\$46,089	\$46,435	\$33,585	\$50,629	\$55,090	\$4,461
001-1035-510-22-10 - Genl Employees Retirement	\$155,781	\$172,981	\$189,214	\$189,214	\$189,577	\$363
001-1035-510-23-20 - Gen Empl Veba Trust	\$11,945	\$13,649	\$10,436	\$16,546	\$18,004	\$1,458
001-1035-510-26-20 - Automobile	—	—	\$750	\$1,275	\$1,275	\$0
001-1035-510-26-60 - Allowance -Cell Phone	\$483	\$760	\$683	\$400	\$400	\$0
PERSONAL SERVICES TOTAL	\$859,261	\$883,247	\$713,841	\$927,876	\$992,469	\$64,593
Operating Expenses						
001-1035-510-31-60 - Other Professional	\$40,000	\$80,299	\$12,000	\$78,573	\$78,573	\$0
001-1035-510-39-20 - Central Svcs Chgs	\$4,850	\$5,994	\$3,555	\$5,333	\$6,289	\$956
001-1035-510-39-60 - Insur Svc Chgs - Health	\$27,322	\$35,226	\$24,681	\$37,021	\$35,135	-\$1,886
001-1035-510-39-65 - Insur Svc Chgs - Risk Mgmt	\$4,022	\$4,334	\$2,996	\$4,494	\$4,494	\$0
001-1035-510-39-80 - Vehicle Service Chgs	\$1,919	\$2,059	\$1,538	\$2,307	\$2,471	\$164
001-1035-510-39-90 - Information Tech Charges	\$17,102	\$19,253	\$13,120	\$19,674	\$135,190	\$115,516
001-1035-510-40-10 - Travel Education Member	\$1,988	\$149	\$822	\$1,400	\$1,400	\$0
001-1035-510-41-20 - Postage	\$1,037	\$1,183	\$25	\$413	\$413	\$0
001-1035-510-46-50 - Special Services	\$133,041	\$39,040	\$21,240	\$77,951	\$77,951	\$0
001-1035-510-48-10 - Advertising	\$412	\$545	\$588	\$7,000	\$7,000	\$0
001-1035-510-48-50 - Marketing Special Events	\$87,617	\$39,185	\$30,995	\$89,000	\$64,000	-\$25,000
001-1035-510-51-10 - Office Supplies	\$2,094	\$1,479	\$1,159	\$2,000	\$2,000	\$0
001-1035-510-52-15 - Small Tools Minor Equip	—	—	\$7,081	—	\$0	\$0
001-1035-510-52-20 - Special Supplies	\$230	\$154	—	—	\$0	\$0
001-1035-510-52-25 - Software Purchases	\$9,059	\$9,403	\$15,024	\$12,950	\$12,950	\$0
001-1035-510-54-10 - Publications	\$4,313	\$7,362	\$9,382	\$6,500	\$6,500	\$0
OPERATING EXPENSES TOTAL	\$335,006	\$245,666	\$144,207	\$344,616	\$434,366	\$89,750
Capital						
001-1035-510-64-20 - Computer	\$6,034	—	—	—	\$0	\$0
CAPITAL TOTAL	\$6,034	—	—	—	\$0	\$0
STRATEGIC COMMUNICATIONS TOTAL	\$1,200,301	\$1,128,913	\$858,049	\$1,272,492	\$1,426,835	\$154,343

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
EXPENDITURES TOTAL	\$1,200,301	\$1,128,913	\$858,049	\$1,272,492	\$1,426,835	\$154,343

1036 - Economic Development By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Economic Development						
Personal Services						
001-1036-510-12-10 - Exempt	\$115,111	\$23,861	\$64,904	\$126,809	\$145,314	\$18,505
001-1036-510-15-40 - Paid Vacation Term Empl	—	\$7,095	—	—	\$0	\$0
001-1036-510-15-50 - Paid Sick Leave Term Empl	—	\$24,226	—	—	\$0	\$0
001-1036-510-21-00 - Fica Taxes	\$9,129	\$4,292	\$5,126	\$9,701	\$11,117	\$1,416
001-1036-510-22-10 - Genl Employees Retirement	\$49,839	\$53,583	\$56,709	\$56,709	\$56,779	\$70
001-1036-510-23-20 - Gen Empl Veba Trust	\$2,590	\$537	\$1,460	\$3,107	\$3,633	\$526
001-1036-510-26-20 - Automobile	\$4,226	\$921	\$2,100	\$4,200	\$4,200	\$0
PERSONAL SERVICES TOTAL	\$180,896	\$114,515	\$130,299	\$200,526	\$221,043	\$20,517
Operating Expenses						
001-1036-510-31-60 - Other Professional	\$1,438	\$43,167	\$20,833	\$5,000	\$0	-\$5,000
001-1036-510-39-20 - Central Svcs Chgs	\$1,047	\$1,294	\$767	\$1,151	\$1,357	\$206
001-1036-510-39-30 - Central Stores Chgs	\$323	\$335	\$230	\$345	\$345	\$0
001-1036-510-39-60 - Insur Svc Chgs - Health	\$4,754	\$6,129	\$4,294	\$6,441	\$6,113	-\$328
001-1036-510-39-65 - Insur Svc Chgs - Risk Mgmt	\$1,005	\$1,083	\$749	\$1,123	\$1,123	\$0
001-1036-510-39-80 - Vehicle Service Chgs	\$544	\$584	\$436	\$654	\$700	\$46
001-1036-510-39-90 - Information Tech Charges	\$4,805	\$5,409	\$3,688	\$5,527	\$5,237	-\$290
001-1036-510-40-10 - Travel Education Member	\$1,486	—	—	\$1,500	\$1,500	\$0
001-1036-510-48-10 - Advertising	\$5,796	\$5,456	\$5,456	\$7,000	\$7,000	\$0
001-1036-510-52-15 - Small Tools Minor Equip	\$2,723	\$5,553	—	—	\$0	\$0
001-1036-510-52-20 - Special Supplies	\$3,968	\$594	—	—	\$0	\$0
001-1036-510-52-25 - Software Purchases	\$10,724	\$10,597	—	\$10,000	\$10,000	\$0
001-1036-510-54-10 - Publications	\$170	—	—	\$1,000	\$1,000	\$0
OPERATING EXPENSES TOTAL	\$38,783	\$80,201	\$36,453	\$39,741	\$34,375	-\$5,366
ECONOMIC DEVELOPMENT TOTAL	\$219,679	\$194,716	\$166,752	\$240,267	\$255,418	\$15,151
EXPENDITURES TOTAL	\$219,679	\$194,716	\$166,752	\$240,267	\$255,418	\$15,151

1037 - Tourism By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Tourism						
Personal Services						
001-1037-510-12-10 - Exempt	\$98,889	\$104,697	\$78,172	\$112,306	\$120,887	\$8,581
001-1037-510-12-24 - Non Exempt General Emp	\$58,628	\$60,209	\$43,203	\$62,171	\$64,347	\$2,176
001-1037-510-13-10 - Temporary & Part Time	\$21,807	\$22,613	\$15,484	\$42,000	\$42,000	\$0
001-1037-510-14-10 - Overtime Regular	\$1,600	\$729	\$353	—	\$0	\$0
001-1037-510-17-10 - Sick Lv Sellback	—	\$578	\$897	—	\$0	\$0
001-1037-510-17-20 - Vacation Lv Sellback	—	\$578	—	\$600	\$600	\$0
001-1037-510-21-00 - Fica Taxes	\$13,277	\$13,923	\$10,102	\$13,348	\$14,171	\$823
001-1037-510-22-10 - Genl Employees Retirement	\$59,850	\$64,825	\$69,056	\$69,056	\$69,152	\$96
001-1037-510-23-20 - Gen Empl Veba Trust	\$3,544	\$3,710	\$2,731	\$4,362	\$4,631	\$269
001-1037-510-26-60 - Allowance -Cell Phone	\$483	\$481	\$341	\$600	\$600	\$0
PERSONAL SERVICES TOTAL	\$258,078	\$272,343	\$220,338	\$304,443	\$316,388	\$11,945
Operating Expenses						
001-1037-510-31-60 - Other Professional	\$50,905	—	—	—	\$0	\$0
001-1037-510-39-20 - Central Svcs Chgs	\$1,519	\$1,877	\$1,113	\$1,670	\$1,969	\$299
001-1037-510-39-30 - Central Stores Chgs	\$656	\$680	\$467	\$700	\$700	\$0
001-1037-510-39-60 - Insur Svc Chgs - Health	\$19,809	\$25,539	\$17,893	\$26,840	\$25,472	-\$1,368
001-1037-510-39-65 - Insur Svc Chgs - Risk Mgmt	\$2,010	\$2,166	\$1,497	\$2,246	\$2,246	\$0
001-1037-510-39-90 - Information Tech Charges	\$2,590	\$2,916	\$1,984	\$2,980	\$11,860	\$8,880
001-1037-510-40-10 - Travel Education Member	\$1,440	\$6,522	\$109	\$2,700	\$4,700	\$2,000
001-1037-510-41-20 - Postage	\$62	\$149	\$260	\$750	\$750	\$0
001-1037-510-48-10 - Advertising	\$71,482	\$92,876	\$57,024	\$87,000	\$88,000	\$1,000
001-1037-510-48-50 - Marketing Special Events	\$6,441	\$7,680	\$6,732	\$10,000	\$8,000	-\$2,000
001-1037-510-51-10 - Office Supplies	\$1,265	\$367	\$232	\$1,000	\$1,000	\$0
001-1037-510-52-20 - Special Supplies	\$6,616	\$5,300	\$2,245	\$4,000	\$4,000	\$0
001-1037-510-52-25 - Software Purchases	\$13,577	\$71,560	\$42,400	\$57,300	\$57,300	\$0
001-1037-510-52-50 - Clothing	\$489	\$211	\$0	\$500	\$500	\$0
001-1037-510-54-10 - Publications	\$11,797	\$17,535	\$2,204	\$8,000	\$7,000	-\$1,000
OPERATING EXPENSES TOTAL	\$190,657	\$235,378	\$134,160	\$205,686	\$213,497	\$7,811
TOURISM TOTAL	\$448,734	\$507,721	\$354,498	\$510,129	\$529,885	\$19,756
EXPENDITURES TOTAL	\$448,734	\$507,721	\$354,498	\$510,129	\$529,885	\$19,756

1038 - Performance Management By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Performance Management						
Personal Services						
001-1038-510-12-10 - Exempt	\$45,871	—	—	—	\$0	\$0
001-1038-510-15-40 - Paid Vacation Term Empl	\$5,240	—	—	—	\$0	\$0
001-1038-510-15-50 - Paid Sick Leave Term Empl	\$9,555	—	—	—	\$0	\$0
001-1038-510-17-10 - Sick Lv Sellback	\$1,121	—	—	—	\$0	\$0
001-1038-510-21-00 - Fica Taxes	\$4,865	—	—	—	\$0	\$0
001-1038-510-22-10 - Genl Employees Retirement	\$43,932	—	—	—	\$0	\$0
001-1038-510-23-20 - Gen Empl Veba Trust	\$1,032	—	—	—	\$0	\$0
001-1038-510-26-20 - Automobile	\$1,626	—	—	—	\$0	\$0
001-1038-510-26-60 - Allowance -Cell Phone	\$186	—	—	—	\$0	\$0
PERSONAL SERVICES TOTAL	\$113,427	—	—	—	\$0	\$0
Operating Expenses						
001-1038-510-31-60 - Other Professional	\$126,137	\$205,679	\$12,083	—	\$0	\$0
001-1038-510-39-20 - Central Svcs Chgs	\$1,308	—	—	—	\$0	\$0
001-1038-510-39-30 - Central Stores Chgs	\$656	—	—	—	\$0	\$0
001-1038-510-39-60 - Insur Svc Chgs - Health	\$11,804	—	—	—	\$0	\$0
001-1038-510-39-65 - Insur Svc Chgs - Risk Mgmt	\$2,010	—	—	—	\$0	\$0
001-1038-510-39-90 - Information Tech Charges	\$1,921	—	—	—	\$0	\$0
001-1038-510-40-10 - Travel Education Member	\$3,150	\$50	—	—	\$0	\$0
001-1038-510-52-20 - Special Supplies	\$224	\$2,879	—	—	\$0	\$0
OPERATING EXPENSES TOTAL	\$147,210	\$208,609	\$12,083	—	\$0	\$0
PERFORMANCE MANAGEMENT TOTAL	\$260,638	\$208,609	\$12,083	—	\$0	\$0
EXPENDITURES TOTAL	\$260,638	\$208,609	\$12,083	—	\$0	\$0

1039 - Cultural Affairs By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Cultural Affairs						
Personal Services						
001-1039-510-11-20 - Executive	\$160,094	\$168,623	\$126,978	\$180,938	\$194,761	\$13,823
001-1039-510-12-10 - Exempt	\$448,283	\$406,406	\$307,881	\$488,146	\$384,767	-\$103,379
001-1039-510-12-24 - Non Exempt General Emp	\$280,935	\$423,993	\$280,323	\$517,057	\$475,504	-\$41,553
001-1039-510-12-26 - Non Exempt Non Bargaining	\$53,956	\$56,836	\$42,770	\$61,020	\$65,682	\$4,662
001-1039-510-12-30 - Assignment Differential	\$20,696	\$14,192	\$2,485	\$5,000	\$5,000	\$0
001-1039-510-13-10 - Temporary & Part Time	\$100,641	\$155,777	\$115,258	\$137,262	\$143,530	\$6,268
001-1039-510-14-10 - Overtime Regular	\$6,674	\$9,289	\$16,351	\$20,000	\$20,000	\$0
001-1039-510-15-40 - Paid Vacation Term Empl	\$13,352	\$10,907	\$195	–	\$0	\$0
001-1039-510-15-50 - Paid Sick Leave Term Empl	\$1,400	–	\$8,924	–	\$0	\$0
001-1039-510-15-70 - Incentive Pay	\$604	\$1,175	\$854	\$1,000	\$1,000	\$0
001-1039-510-17-10 - Sick Lv Sellback	–	\$1,820	\$1,803	\$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	\$83,450	\$96,032	\$68,196	\$95,408	\$100,564	\$5,156
001-1039-510-22-10 - Genl Employees Retirement	\$259,151	\$289,211	\$319,936	\$319,936	\$320,623	\$687
001-1039-510-23-20 - Gen Empl Veba Trust	\$21,216	\$23,756	\$16,995	\$31,179	\$33,234	\$2,055
001-1039-510-26-20 - Automobile	\$17,207	\$15,084	\$10,245	\$14,700	\$14,700	\$0
001-1039-510-26-40 - Education	\$4,481	–	–	\$5,000	\$5,000	\$0
001-1039-510-26-60 - Allowance -Cell Phone	\$2,545	\$1,928	\$1,275	\$2,440	\$2,440	\$0
PERSONAL SERVICES TOTAL	\$1,475,215	\$1,675,575	\$1,320,467	\$1,883,086	\$1,770,805	-\$112,281
Operating Expenses						
001-1039-510-31-60 - Other Professional	\$465,998	\$312,800	\$215,759	\$302,611	\$302,611	\$0
001-1039-510-31-61 - Instructor Fees	–	-\$4,035	-\$8,060	–	\$0	\$0
001-1039-510-39-20 - Central Svcs Chgs	\$1,964	\$2,427	\$1,439	\$2,159	\$2,546	\$387
001-1039-510-39-30 - Central Stores Chgs	\$656	\$680	\$467	\$700	\$700	\$0
001-1039-510-39-60 - Insur Svc Chgs - Health	\$111,015	\$143,129	\$100,281	\$150,422	\$142,758	-\$7,664
001-1039-510-39-65 - Insur Svc Chgs - Risk Mgmt	\$2,010	\$2,166	\$1,497	\$2,246	\$2,246	\$0
001-1039-510-39-80 - Vehicle Service Chgs	\$544	\$584	\$436	\$654	\$700	\$46
001-1039-510-39-90 - Information Tech Charges	\$1,921	\$2,163	\$1,472	\$2,210	\$130,708	\$128,498
001-1039-510-40-10 - Travel Education Member	\$8,306	\$6,767	\$1,537	\$7,764	\$4,764	-\$3,000
001-1039-510-41-20 - Postage	\$1,450	\$1,308	\$83	\$1,000	\$1,000	\$0
001-1039-510-43-10 - Communication Svc/Phone	\$20,376	\$25,248	\$20,523	\$24,400	\$24,400	\$0
001-1039-510-44-10 - Rentals & Leases	–	\$5,516	–	–	\$0	\$0
001-1039-510-46-10 - Land, Bldgs, Improvements	\$51,399	\$74,830	\$132,923	\$72,549	\$72,549	\$0
001-1039-510-46-30 - Machinery & Equipment	\$38,200	\$9,166	\$4,620	\$12,000	\$12,000	\$0
001-1039-510-46-50 - Special Services	\$4,325	–	\$1,891	\$7,560	\$7,560	\$0
001-1039-510-48-10 - Advertising	\$202,311	\$183,823	\$159,328	\$185,116	\$185,116	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
001-1039-510-48-50 - Marketing Special Events	\$31,284	\$15,928	\$13,744	\$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	\$3,376	\$3,893	\$2,610	\$3,000	\$3,000	\$0
001-1039-510-52-15 - Small Tools Minor Equip	\$31,260	\$66,913	\$32,200	\$7,174	\$7,174	\$0
001-1039-510-52-20 - Special Supplies	\$31,885	\$21,385	\$20,759	\$22,200	\$28,200	\$6,000
001-1039-510-52-25 - Software Purchases	\$2,748	\$2,457	\$3,051	\$2,000	\$2,000	\$0
001-1039-510-52-50 - Clothing	\$3,851	\$195	\$261	\$5,000	\$2,000	-\$3,000
001-1039-510-52-55 - Cleaning	\$11,176	\$6,088	\$5,328	\$7,000	\$7,000	\$0
001-1039-510-54-10 - Publications	—	\$2,524	\$100	—	\$0	\$0
001-1039-510-55-80 - Rec Cultural Arts Program	\$608,480	\$719,496	\$586,039	\$642,695	\$592,695	-\$50,000
OPERATING EXPENSES TOTAL	\$1,634,536	\$1,605,450	\$1,298,290	\$1,481,460	\$1,552,727	\$71,267
Capital						
001-1039-510-64-40 - Light	\$0	\$10,349	—	\$44,000	\$0	-\$44,000
CAPITAL TOTAL	\$0	\$10,349	—	\$44,000	\$0	-\$44,000
Grant in Aid						
001-1039-510-82-87 - Green Market Event	\$17,067	\$15,174	\$14,024	\$30,000	\$30,000	\$0
001-1039-510-82-88 - Old Town Untapped Event	\$129,963	\$145,243	\$96,785	\$123,184	\$123,184	\$0
GRANT IN AID TOTAL	\$147,030	\$160,418	\$110,810	\$153,184	\$153,184	\$0
CULTURAL AFFAIRS TOTAL	\$3,256,781	\$3,451,791	\$2,729,567	\$3,561,730	\$3,476,716	-\$85,014
EXPENDITURES TOTAL	\$3,256,781	\$3,451,791	\$2,729,567	\$3,561,730	\$3,476,716	-\$85,014

1040 - City Attorney By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
City Attorney						
Personal Services						
001-1040-510-11-10 - Elected/Appointed	\$834,803	\$890,583	\$649,583	\$909,332	\$962,351	\$53,019
001-1040-510-12-10 - Exempt	\$135,337	\$103,334	\$64,601	\$93,276	\$99,920	\$6,644
001-1040-510-12-26 - Non Exempt Non Bargaining	\$71,488	\$71,725	\$53,679	\$77,609	\$83,538	\$5,929
001-1040-510-12-30 - Assignment Differential	\$83	—	—	—	\$0	\$0
001-1040-510-13-10 - Temporary & Part Time	\$776	\$1,183	—	\$2,800	\$500	-\$2,300
001-1040-510-13-20 - Drop Plan Vac/Sick Payout	—	—	—	\$2,800	\$2,800	\$0
001-1040-510-15-40 - Paid Vacation Term Empl	—	\$10,579	—	—	\$253,345	\$253,345
001-1040-510-15-50 - Paid Sick Leave Term Empl	—	\$49,824	—	—	\$147,706	\$147,706
001-1040-510-17-10 - Sick Lv Sellback	—	\$1,911	—	\$2,000	\$2,000	\$0
001-1040-510-17-20 - Vacation Lv Sellback	\$9,733	\$1,911	\$3,318	\$6,000	\$6,000	\$0
001-1040-510-21-00 - Fica Taxes	\$68,696	\$70,439	\$49,144	\$82,637	\$87,655	\$5,018
001-1040-510-22-10 - Genl Employees Retirement	\$187,646	\$193,782	\$213,679	\$213,679	\$214,093	\$414
001-1040-510-22-15 - Appt/Elc Official Retirmt	\$29,165	\$31,469	\$18,795	\$29,843	\$32,431	\$2,588
001-1040-510-23-20 - Gen Empl Veba Trust	\$23,437	\$24,992	\$17,277	\$27,006	\$28,646	\$1,640
001-1040-510-26-20 - Automobile	\$19,320	\$19,256	\$13,656	\$17,775	\$17,775	\$0
PERSONAL SERVICES TOTAL	\$1,380,483	\$1,470,988	\$1,083,731	\$1,464,757	\$1,938,760	\$474,003
Operating Expenses						
001-1040-510-31-20 - Prosecution	\$23,263	\$26,650	\$20,005	\$25,000	\$39,000	\$14,000
001-1040-510-31-30 - Special Legal	\$27,999	\$20,615	\$24,055	\$130,000	\$115,000	-\$15,000
001-1040-510-39-20 - Central Svcs Chgs	\$5,965	\$7,371	\$4,372	\$6,558	\$7,734	\$1,176
001-1040-510-39-30 - Central Stores Chgs	\$241	\$250	\$172	\$258	\$258	\$0
001-1040-510-39-60 - Insur Svc Chgs - Health	\$51,494	\$66,390	\$46,515	\$69,773	\$66,218	-\$3,555
001-1040-510-39-65 - Insur Svc Chgs - Risk Mgmt	\$6,035	\$6,503	\$4,495	\$6,742	\$6,742	\$0
001-1040-510-39-90 - Information Tech Charges	\$13,592	\$15,302	\$10,424	\$15,637	\$40,089	\$24,452
001-1040-510-40-10 - Travel Education Member	\$10,102	\$6,383	\$4,707	\$4,500	\$9,000	\$4,500
001-1040-510-41-20 - Postage	\$446	\$751	\$139	\$850	\$850	\$0
001-1040-510-46-50 - Special Services	\$18,224	\$21,635	\$14,985	\$40,000	\$40,000	\$0
001-1040-510-51-10 - Office Supplies	\$2,047	\$2,369	\$1,470	\$2,800	\$2,800	\$0
001-1040-510-52-15 - Small Tools Minor Equip	\$843	\$169	—	\$500	\$500	\$0
001-1040-510-54-10 - Publications	\$824	\$1,576	\$2,450	\$4,000	\$4,000	\$0
OPERATING EXPENSES TOTAL	\$161,076	\$175,964	\$133,789	\$306,618	\$332,191	\$25,573
CITY ATTORNEY TOTAL	\$1,541,559	\$1,646,952	\$1,217,520	\$1,771,375	\$2,270,951	\$499,576
EXPENDITURES TOTAL	\$1,541,559	\$1,646,952	\$1,217,520	\$1,771,375	\$2,270,951	\$499,576

1050 - City Clerk By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
City Clerk						
Personal Services						
001-1050-510-11-10 - Elected/Appointed	\$145,231	\$156,652	\$117,069	\$162,993	\$182,464	\$19,471
001-1050-510-12-10 - Exempt	\$91,663	\$88,528	\$62,695	\$87,532	\$97,988	\$10,456
001-1050-510-12-24 - Non Exempt General Emp	\$94,955	\$106,515	\$43,607	\$114,972	\$67,590	-\$47,382
001-1050-510-12-26 - Non Exempt Non Bargaining	\$41,737	\$1,820	\$39,874	—	\$61,783	\$61,783
001-1050-510-12-30 - Assignment Differential	\$18,237	\$2,653	\$12	—	\$0	\$0
001-1050-510-13-10 - Temporary & Part Time	\$0	\$37,280	\$30,591	\$24,894	\$25,913	\$1,019
001-1050-510-14-10 - Overtime Regular	\$1,575	\$945	\$522	\$2,210	\$2,210	\$0
001-1050-510-15-40 - Paid Vacation Term Empl	\$4,495	—	—	—	\$0	\$0
001-1050-510-15-50 - Paid Sick Leave Term Empl	\$3,747	—	—	—	\$0	\$0
001-1050-510-17-10 - Sick Lv Sellback	—	\$1,514	\$1,567	—	\$0	\$0
001-1050-510-17-20 - Vacation Lv Sellback	—	\$1,514	\$1,567	\$5,000	\$5,000	\$0
001-1050-510-21-00 - Fica Taxes	\$31,069	\$30,755	\$21,729	\$27,961	\$30,299	\$2,338
001-1050-510-22-10 - Genl Employees Retirement	\$89,745	\$100,241	\$104,750	\$104,750	\$104,849	\$99
001-1050-510-22-15 - Appt/Elc Official Retirmt	\$14,523	\$15,665	\$11,707	\$17,044	\$18,522	\$1,478
001-1050-510-23-20 - Gen Empl Veba Trust	\$8,342	\$7,858	\$5,923	\$9,138	\$9,902	\$764
001-1050-510-26-20 - Automobile	\$4,250	\$4,236	\$3,004	\$4,800	\$4,800	\$0
001-1050-510-26-40 - Education	—	—	\$4,380	\$8,000	\$15,000	\$7,000
PERSONAL SERVICES TOTAL	\$549,568	\$556,176	\$448,997	\$569,294	\$626,320	\$57,026
Operating Expenses						
001-1050-510-31-60 - Other Professional	\$28,195	\$27,552	\$5,938	\$9,500	\$9,500	\$0
001-1050-510-39-20 - Central Svcs Chgs	\$7,217	\$8,919	\$5,290	\$7,935	\$9,357	\$1,422
001-1050-510-39-30 - Central Stores Chgs	\$322	\$334	\$229	\$344	\$344	\$0
001-1050-510-39-60 - Insur Svc Chgs - Health	\$23,059	\$29,729	\$20,829	\$31,244	\$29,652	-\$1,592
001-1050-510-39-65 - Insur Svc Chgs - Risk Mgmt	\$4,022	\$4,334	\$2,996	\$4,494	\$4,494	\$0
001-1050-510-39-90 - Information Tech Charges	\$16,173	\$18,207	\$12,400	\$18,605	\$124,871	\$106,266
001-1050-510-40-10 - Travel Education Member	\$547	\$1,244	\$555	\$1,000	\$2,500	\$1,500
001-1050-510-41-20 - Postage	\$1,158	\$872	\$117	\$3,000	\$3,000	\$0
001-1050-510-44-10 - Rentals & Leases	\$6,120	\$6,120	\$3,570	\$42,500	\$35,500	-\$7,000
001-1050-510-46-50 - Special Services	\$9,012	\$11,545	\$5,136	\$9,600	\$9,600	\$0
001-1050-510-48-10 - Advertising	\$14,585	\$30,061	\$796	\$30,000	\$28,500	-\$1,500
001-1050-510-49-50 - Credit Card Bank Fees	\$331	\$312	\$230	\$301	\$322	\$21
001-1050-510-51-10 - Office Supplies	\$977	\$956	\$167	\$1,500	\$1,500	\$0
001-1050-510-52-20 - Special Supplies	—	\$2,471	\$414	\$2,604	\$2,604	\$0
001-1050-510-52-25 - Software Purchases	—	—	—	—	\$3,000	\$3,000
001-1050-510-54-10 - Publications	\$4,855	\$8,109	\$4,284	\$13,000	\$10,000	-\$3,000
OPERATING EXPENSES TOTAL	\$116,572	\$150,764	\$62,952	\$175,627	\$274,744	\$99,117
Capital	—	—	\$22,200	—	\$0	\$0
CITY CLERK TOTAL	\$666,140	\$706,940	\$534,150	\$744,921	\$901,064	\$156,143

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
EXPENDITURES TOTAL	\$666,140	\$706,940	\$534,150	\$744,921	\$901,064	\$156,143

1060 - Elections By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Elections						
Operating Expenses						
001-1060-510-31-60 - Other Professional	\$3,644	\$39,375	\$6,507	\$133,074	\$24,100	-\$108,974
001-1060-510-39-20 - Central Svcs Chgs	\$4,490	\$5,549	\$3,291	\$4,936	\$5,821	\$885
001-1060-510-39-30 - Central Stores Chgs	\$58	\$60	\$41	\$62	\$62	\$0
001-1060-510-41-20 - Postage	\$44	\$0	—	\$1,557	\$1,557	\$0
001-1060-510-46-50 - Special Services	\$385	\$517	\$322	\$1,500	\$1,500	\$0
001-1060-510-48-10 - Advertising	—	\$2,147	\$10,314	\$22,900	\$22,900	\$0
001-1060-510-52-20 - Special Supplies	\$362	\$1,502	\$158	\$2,000	\$2,000	\$0
OPERATING EXPENSES TOTAL	\$8,983	\$49,149	\$20,633	\$166,029	\$57,940	-\$108,089
ELECTIONS TOTAL	\$8,983	\$49,149	\$20,633	\$166,029	\$57,940	-\$108,089
EXPENDITURES TOTAL	\$8,983	\$49,149	\$20,633	\$166,029	\$57,940	-\$108,089

1070 - Human Resources By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Human Resources						
Personal Services						
001-1070-510-11-20 - Executive	\$162,522	\$200,637	\$149,292	\$216,772	\$233,333	\$16,561
001-1070-510-12-10 - Exempt	\$429,971	\$505,582	\$368,245	\$519,985	\$558,240	\$38,255
001-1070-510-12-26 - Non Exempt Non Bargaining	\$289,133	\$306,780	\$223,453	\$317,505	\$339,329	\$21,824
001-1070-510-12-30 - Assignment Differential	\$44,434	\$7,402	\$4,437	\$2,000	\$4,000	\$2,000
001-1070-510-13-10 - Temporary & Part Time	\$4,463	\$28,744	\$18,723	\$33,300	\$45,300	\$12,000
001-1070-510-13-20 - Drop Plan Vac/Sick Payout	\$38,013	\$19,083	\$18,988	–	\$0	\$0
001-1070-510-14-10 - Overtime Regular	\$1,286	\$456	–	\$200	\$200	\$0
001-1070-510-17-10 - Sick Lv Sellback	\$1,271	\$2,320	\$7,136	\$4,000	\$6,000	\$2,000
001-1070-510-17-20 - Vacation Lv Sellback	\$3,357	\$4,718	\$6,137	\$6,000	\$6,000	\$0
001-1070-510-21-00 - Fica Taxes	\$73,177	\$78,358	\$55,837	\$80,651	\$86,514	\$5,863
001-1070-510-22-10 - Genl Employees Retirement	\$250,164	\$278,674	\$303,781	\$303,781	\$304,360	\$579
001-1070-510-23-20 - Gen Empl Veba Trust	\$19,235	\$22,448	\$16,592	\$26,357	\$28,273	\$1,916
001-1070-510-26-20 - Automobile	\$16,072	\$16,849	\$11,949	\$12,225	\$12,225	\$0
001-1070-510-26-40 - Education	\$2,475	\$2,360	\$760	\$2,355	\$2,355	\$0
001-1070-510-26-60 - Allowance -Cell Phone	–	\$879	\$341	–	\$0	\$0
PERSONAL SERVICES TOTAL	\$1,335,572	\$1,475,290	\$1,185,673	\$1,525,131	\$1,626,129	\$100,998
Operating Expenses						
001-1070-510-31-30 - Special Legal	\$18,505	\$43,184	\$49,759	\$61,645	\$51,645	-\$10,000
001-1070-510-31-50 - Medical	\$16,390	\$15,407	\$11,394	\$27,000	\$17,000	-\$10,000
001-1070-510-31-60 - Other Professional	\$69,438	\$73,073	\$84,529	\$70,128	\$70,128	\$0
001-1070-510-39-20 - Central Svcs Chgs	\$13,977	\$17,273	\$10,245	\$15,367	\$18,122	\$2,755
001-1070-510-39-30 - Central Stores Chgs	\$162	\$168	\$115	\$173	\$173	\$0
001-1070-510-39-60 - Insur Svc Chgs - Health	\$64,878	\$83,646	\$58,605	\$87,908	\$83,429	-\$4,479
001-1070-510-39-65 - Insur Svc Chgs - Risk Mgmt	\$5,026	\$5,416	\$3,743	\$5,615	\$5,615	\$0
001-1070-510-39-90 - Information Tech Charges	\$19,736	\$22,218	\$15,136	\$22,704	\$74,645	\$51,941
001-1070-510-40-10 - Travel Education Member	\$17,433	\$40,867	\$10,885	\$11,900	\$13,400	\$1,500
001-1070-510-41-20 - Postage	\$1,945	\$1,419	\$141	\$2,600	\$2,600	\$0
001-1070-510-46-30 - Machinery & Equipment	\$87	–	\$24	\$250	\$250	\$0
001-1070-510-46-40 - Maintenance Contracts	\$48,769	\$22,396	–	–	\$0	\$0
001-1070-510-46-50 - Special Services	\$1,515	\$1,451	\$705	\$25,010	\$8,453	-\$16,557
001-1070-510-48-10 - Advertising	\$9,706	\$7,513	\$3,877	\$46,620	\$36,620	-\$10,000
001-1070-510-51-10 - Office Supplies	\$30,539	\$5,369	\$2,381	\$9,500	\$9,500	\$0
001-1070-510-52-15 - Small Tools Minor Equip	\$2,394	–	–	\$2,354	\$854	-\$1,500
001-1070-510-52-20 - Special Supplies	\$24,237	\$28,487	\$25,595	\$43,206	\$37,206	-\$6,000
001-1070-510-52-25 - Software Purchases	\$2,361	–	\$25,188	\$24,999	\$27,681	\$2,682
001-1070-510-54-10 - Publications	–	\$3,129	\$3,300	\$1,425	\$3,300	\$1,875
OPERATING EXPENSES TOTAL	\$347,097	\$371,014	\$305,623	\$458,404	\$460,621	\$2,217

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
HUMAN RESOURCES TOTAL	\$1,682,669	\$1,846,305	\$1,491,296	\$1,983,535	\$2,086,750	\$103,215
EXPENDITURES TOTAL	\$1,682,669	\$1,846,305	\$1,491,296	\$1,983,535	\$2,086,750	\$103,215

1080 - Internal Audit By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Internal Audit						
Personal Services						
001-1080-510-11-10 - Elected/Appointed	\$199,829	\$215,492	\$156,241	\$222,695	\$242,014	\$19,319
001-1080-510-12-10 - Exempt	\$125,778	\$169,433	\$149,019	\$212,916	\$235,224	\$22,308
001-1080-510-17-10 - Sick Lv Sellback	–	–	\$2,162	–	\$0	\$0
001-1080-510-21-00 - Fica Taxes	\$22,968	\$26,920	\$13,334	\$33,325	\$36,509	\$3,184
001-1080-510-22-10 - Genl Employees Retirement	\$90,700	\$96,781	\$101,956	\$101,956	\$102,073	\$117
001-1080-510-22-15 - Appt/Elc Official Retirmt	\$19,983	\$21,549	\$15,624	\$21,310	\$22,270	\$960
001-1080-510-23-20 - Gen Empl Veba Trust	\$7,326	\$8,661	\$6,868	\$10,891	\$11,931	\$1,040
001-1080-510-26-20 - Automobile	\$9,056	\$9,026	\$6,401	\$9,000	\$9,000	\$0
001-1080-510-26-40 - Education	–	–	–	\$3,000	\$0	-\$3,000
PERSONAL SERVICES TOTAL	\$475,640	\$547,862	\$451,606	\$615,093	\$659,021	\$43,928
Operating Expenses						
001-1080-510-31-60 - Other Professional	–	–	–	\$5,000	\$5,000	\$0
001-1080-510-39-20 - Central Svcs Chgs	\$790	\$976	\$579	\$868	\$1,024	\$156
001-1080-510-39-60 - Insur Svc Chgs - Health	\$35,411	\$45,655	\$31,987	\$47,981	\$45,536	-\$2,445
001-1080-510-39-65 - Insur Svc Chgs - Risk Mgmt	\$3,016	\$3,250	\$2,247	\$3,370	\$3,370	\$0
001-1080-510-39-90 - Information Tech Charges	\$6,540	\$7,363	\$5,016	\$7,524	\$28,626	\$21,102
001-1080-510-40-10 - Travel Education Member	\$2,206	\$1,949	\$314	\$9,000	\$9,000	\$0
001-1080-510-41-20 - Postage	\$282	\$0	–	–	\$0	\$0
001-1080-510-51-10 - Office Supplies	\$178	\$705	\$243	\$730	\$730	\$0
001-1080-510-52-15 - Small Tools Minor Equip	–	\$4,102	–	–	\$0	\$0
001-1080-510-52-20 - Special Supplies	\$72	\$35	–	\$200	\$200	\$0
001-1080-510-52-25 - Software Purchases	\$820	\$43,948	\$8,604	\$8,250	\$9,100	\$850
001-1080-510-54-10 - Publications	\$950	\$1,353	\$610	\$1,500	\$1,500	\$0
OPERATING EXPENSES TOTAL	\$50,264	\$109,336	\$49,600	\$84,423	\$104,086	\$19,663
INTERNAL AUDIT TOTAL	\$525,904	\$657,198	\$501,206	\$699,516	\$763,107	\$63,591
EXPENDITURES TOTAL	\$525,904	\$657,198	\$501,206	\$699,516	\$763,107	\$63,591

1310-1320 - Finance Department

1310-1320 - Finance Department

1310-1320 - Finance Department Summary

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	\$168,757	\$177,760	\$133,120	\$190,857	\$205,439	\$14,582
EXEC SALARIES TOTAL	\$168,757	\$177,760	\$133,120	\$190,857	\$205,439	\$14,582
Regular Salaries & Wages						
12-10 - Exempt	\$982,276	\$1,152,112	\$740,000	\$1,212,772	\$1,259,632	\$46,860
12-24 - Non Exempt General Emp	\$174,929	\$170,066	\$150,104	\$209,046	\$234,959	\$25,913
12-26 - Non Exempt Non Bargaining	\$577,008	\$549,550	\$389,710	\$596,800	\$588,313	-\$8,487
12-30 - Assignment Differential	\$13	\$2,362	\$3,431	\$2,000	\$2,000	\$0
REGULAR SALARIES & WAGES TOTAL	\$1,734,226	\$1,874,090	\$1,283,245	\$2,020,618	\$2,084,904	\$64,286
Other Salaries & Wages						
13-10 - Temporary & Part Time	\$20,784	\$2,760	—	\$31,000	\$31,000	\$0
13-20 - Drop Plan Vac/Sick Payout	\$37,283	\$8,974	\$8,915	\$19,300	\$19,300	\$0
OTHER SALARIES & WAGES TOTAL	\$58,068	\$11,734	\$8,915	\$50,300	\$50,300	\$0
Overtime						
14-10 - Overtime Regular	\$2,356	\$2,137	\$1,440	\$5,355	\$5,355	\$0
OVERTIME TOTAL	\$2,356	\$2,137	\$1,440	\$5,355	\$5,355	\$0
Special Pay						
15-40 - Paid Vacation Term Empl	\$5,887	\$27,487	\$1,454	\$0	\$0	\$0
15-50 - Paid Sick Leave Term Empl	\$3,449	\$42,547	\$2,589	\$0	\$0	\$0
17-10 - Sick Lv Sellback	\$3,742	\$6,783	\$3,917	\$6,000	\$6,000	\$0
17-20 - Vacation Lv Sellback	\$3,218	\$6,783	\$4,008	\$11,000	\$11,000	\$0
SPECIAL PAY TOTAL	\$16,295	\$83,600	\$11,968	\$17,000	\$17,000	\$0
Fica Taxes						
21-00 - Fica Taxes	\$149,099	\$162,436	\$108,031	\$169,025	\$175,059	\$6,034
FICA TAXES TOTAL	\$149,099	\$162,436	\$108,031	\$169,025	\$175,059	\$6,034
Retirement Contributions						
22-10 - Genl Employees Retirement	\$727,174	\$790,854	\$844,124	\$844,124	\$845,336	\$1,212
RETIREMENT CONTRIBUTIONS TOTAL	\$727,174	\$790,854	\$844,124	\$844,124	\$845,336	\$1,212
Health Insurance						
23-20 - Gen Empl Veba Trust	\$42,687	\$45,786	\$31,513	\$55,237	\$57,210	\$1,973
HEALTH INSURANCE TOTAL	\$42,687	\$45,786	\$31,513	\$55,237	\$57,210	\$1,973
Allowances						
26-20 - Automobile	\$13,584	\$13,377	\$8,977	\$12,600	\$12,600	\$0
26-40 - Education	\$2,231	\$2,231	\$3,524	\$2,000	\$8,650	\$6,650
ALLOWANCES TOTAL	\$15,815	\$15,608	\$12,501	\$14,600	\$21,250	\$6,650
PERSONAL SERVICES TOTAL	\$2,914,478	\$3,164,004	\$2,434,858	\$3,367,116	\$3,461,853	\$94,737
Operating Expenses						

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Professional Services						
31-62 - Investment Services	–	–	\$624	\$0	–	\$0
31-60 - Other Professional	\$104,901	\$68,681	\$47,191	\$70,000	\$70,000	\$0
PROFESSIONAL SERVICES TOTAL	\$104,901	\$68,681	\$47,816	\$70,000	\$70,000	\$0
Accounting & Auditing						
32-10 - Accounting & Auditing	\$87,152	\$94,184	\$91,745	\$98,390	\$90,630	-\$7,760
ACCOUNTING & AUDITING TOTAL	\$87,152	\$94,184	\$91,745	\$98,390	\$90,630	-\$7,760
Intergovernment Oper Svcs						
39-20 - Central Svcs Chgs	\$19,417	\$23,995	\$14,232	\$21,348	\$25,175	\$3,827
39-30 - Central Stores Chgs	\$2,921	\$3,029	\$2,080	\$3,120	\$3,120	\$0
39-60 - Insur Svc Chgs -Health	\$205,371	\$264,780	\$185,515	\$278,272	\$264,093	-\$14,179
39-65 - Insur Svc Chgs -Risk Mgmt	\$23,240	\$25,043	\$17,310	\$25,965	\$25,965	\$0
39-90 - Information Tech Charges	\$226,861	\$255,396	\$173,984	\$260,983	\$151,478	-\$109,505
INTERGOVERNMENT OPER SVCS TOTAL	\$477,810	\$572,243	\$393,121	\$589,688	\$469,831	-\$119,857
Travel Education Member						
40-10 - Travel Education Member	\$11,314	\$10,266	\$3,792	\$7,363	\$12,103	\$4,740
TRAVEL EDUCATION MEMBER TOTAL	\$11,314	\$10,266	\$3,792	\$7,363	\$12,103	\$4,740
Communications & Freight						
41-20 - Postage	\$8,572	\$9,043	\$600	\$9,500	\$9,500	\$0
COMMUNICATIONS & FREIGHT TOTAL	\$8,572	\$9,043	\$600	\$9,500	\$9,500	\$0
Utility Services						
43-10 - Communication Svc/Phone	\$436	\$437	\$369	\$1,700	\$1,700	\$0
UTILITY SERVICES TOTAL	\$436	\$437	\$369	\$1,700	\$1,700	\$0
Repair & Maintenance						
46-30 - Machinery & Equipment	–	–	–	\$210	\$210	\$0
46-40 - Maintenance Contracts	–	–	–	\$4,740	\$1	-\$4,739
REPAIR & MAINTENANCE TOTAL	–	–	–	\$4,950	\$211	-\$4,739
Office Supplies						
51-10 - Office Supplies	\$27,507	\$21,498	\$9,347	\$23,500	\$23,500	\$0
OFFICE SUPPLIES TOTAL	\$27,507	\$21,498	\$9,347	\$23,500	\$23,500	\$0
Operating Supplies						
52-15 - Small Tools Minor Equip	–	\$698	–	\$1,350	\$1,350	\$0
52-20 - Special Supplies	\$6,228	\$4,635	\$4,179	\$18,000	\$18,000	\$0
52-25 - Software Purchases	\$820	–	\$1,500	\$2,000	\$2,000	\$0
OPERATING SUPPLIES TOTAL	\$7,048	\$5,333	\$5,679	\$21,350	\$21,350	\$0
Public/Subscript/Membersh						
54-10 - Publications	\$3,884	\$8,759	\$544	\$2,000	\$2,000	\$0
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	\$3,884	\$8,759	\$544	\$2,000	\$2,000	\$0
OPERATING EXPENSES TOTAL	\$728,624	\$790,443	\$553,011	\$828,441	\$700,825	-\$127,616
EXPENDITURES TOTAL	\$3,643,102	\$3,954,447	\$2,987,870	\$4,195,557	\$4,162,678	-\$32,879

1310-1320 - Finance Department By Division

1310 - Accounting and Administration By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Accounting and Administration						
Personal Services						
001-1310-513-11-20 - Executive	\$168,757	\$177,760	\$133,120	\$190,857	\$205,439	\$14,582
001-1310-513-12-10 - Exempt	\$725,060	\$869,108	\$583,251	\$915,412	\$848,089	-\$67,323
001-1310-513-12-26 - Non Exempt Non Bargaining	\$499,355	\$468,451	\$331,358	\$510,046	\$501,401	-\$8,645
001-1310-513-12-30 - Assignment Differential	\$13	\$2,270	\$3,128	\$2,000	\$2,000	\$0
001-1310-513-13-10 - Temporary & Part Time	–	–	–	\$31,000	\$31,000	\$0
001-1310-513-13-20 - Drop Plan Vac/Sick Payout	\$37,283	\$8,974	\$8,915	\$19,300	\$19,300	\$0
001-1310-513-14-10 - Overtime Regular	\$1,640	\$1,836	\$1,303	\$4,255	\$4,255	\$0
001-1310-513-15-40 - Paid Vacation Term Empl	\$5,887	\$13,983	\$1,052	–	\$0	\$0
001-1310-513-15-50 - Paid Sick Leave Term Empl	\$3,449	\$34,397	\$2,589	–	\$0	\$0
001-1310-513-17-10 - Sick Lv Sellback	\$3,742	\$6,783	\$1,818	\$5,000	\$5,000	\$0
001-1310-513-17-20 - Vacation Lv Sellback	\$3,218	\$6,783	\$1,818	\$8,000	\$8,000	\$0
001-1310-513-21-00 - Fica Taxes	\$109,280	\$120,423	\$79,968	\$123,648	\$118,952	-\$4,696
001-1310-513-22-10 - Genl Employees Retirement	\$502,377	\$549,253	\$588,211	\$588,211	\$589,098	\$887
001-1310-513-23-20 - Gen Empl Veba Trust	\$31,217	\$34,091	\$23,429	\$40,408	\$39,148	-\$1,260
001-1310-513-26-20 - Automobile	\$9,358	\$9,327	\$6,615	\$8,400	\$8,400	\$0
001-1310-513-26-40 - Education	\$2,231	\$2,231	\$3,524	–	\$6,650	\$6,650
PERSONAL SERVICES TOTAL	\$2,102,866	\$2,305,670	\$1,770,099	\$2,446,537	\$2,386,732	-\$59,805
Operating Expenses						
001-1310-513-31-60 - Other Professional	\$104,901	\$68,681	\$47,191	\$70,000	\$70,000	\$0
001-1310-513-31-62 - Investment Services	–	–	\$624	–	–	\$0
001-1310-513-32-10 - Accounting & Auditing	\$87,152	\$94,184	\$91,745	\$98,390	\$90,630	-\$7,760
001-1310-513-39-20 - Central Svcs Chgs	\$15,503	\$19,158	\$11,363	\$17,045	\$20,101	\$3,056
001-1310-513-39-30 - Central Stores Chgs	\$1,309	\$1,357	\$932	\$1,398	\$1,398	\$0
001-1310-513-39-60 - Insur Svc Chgs - Health	\$161,475	\$208,186	\$145,863	\$218,794	\$207,646	-\$11,148
001-1310-513-39-65 - Insur Svc Chgs - Risk Mgmt	\$13,531	\$14,581	\$10,079	\$15,118	\$15,118	\$0
001-1310-513-39-90 - Information Tech Charges	\$135,345	\$152,369	\$103,800	\$155,702	\$151,478	-\$4,224
001-1310-513-40-10 - Travel Education Member	\$10,189	\$8,434	\$3,317	\$6,363	\$11,103	\$4,740
001-1310-513-41-20 - Postage	\$8,388	\$8,806	\$597	\$9,000	\$9,000	\$0
001-1310-513-43-10 - Communication Svc/Phone	\$436	\$437	\$369	\$1,700	\$1,700	\$0
001-1310-513-46-40 - Maintenance Contracts	–	–	–	\$4,740	\$1	-\$4,739
001-1310-513-51-10 - Office Supplies	\$21,039	\$13,675	\$6,253	\$15,000	\$15,000	\$0
001-1310-513-52-15 - Small Tools Minor Equip	–	–	–	\$600	\$600	\$0
001-1310-513-52-20 - Special Supplies	\$4,064	\$4,437	\$3,201	\$16,000	\$16,000	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
001-1310-513-52-25 - Software Purchases	\$820	—	\$1,500	\$2,000	\$2,000	\$0
001-1310-513-54-10 - Publications	\$3,785	\$7,727	\$544	\$1,000	\$1,000	\$0
OPERATING EXPENSES TOTAL	\$567,938	\$602,032	\$427,378	\$632,850	\$612,775	-\$20,075
ACCOUNTING AND ADMINISTRATION TOTAL	\$2,670,804	\$2,907,702	\$2,197,477	\$3,079,387	\$2,999,507	-\$79,880
EXPENDITURES TOTAL	\$2,670,804	\$2,907,702	\$2,197,477	\$3,079,387	\$2,999,507	-\$79,880

1320 - Treasury By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Treasury						
Personal Services						
001-1320-513-12-10 - Exempt	\$257,216	\$283,003	\$156,749	\$297,360	\$411,543	\$114,183
001-1320-513-12-24 - Non Exempt General Emp	\$174,929	\$170,066	\$150,104	\$209,046	\$234,959	\$25,913
001-1320-513-12-26 - Non Exempt Non Bargaining	\$77,653	\$81,098	\$58,353	\$86,754	\$86,912	\$158
001-1320-513-12-30 - Assignment Differential	–	\$92	\$302	–	\$0	\$0
001-1320-513-13-10 - Temporary & Part Time	\$20,784	\$2,760	–	–	\$0	\$0
001-1320-513-14-10 - Overtime Regular	\$716	\$301	\$137	\$1,100	\$1,100	\$0
001-1320-513-15-40 - Paid Vacation Term Empl	–	\$13,504	\$401	–	\$0	\$0
001-1320-513-15-50 - Paid Sick Leave Term Empl	–	\$8,150	–	–	\$0	\$0
001-1320-513-17-10 - Sick Lv Sellback	–	–	\$2,099	\$1,000	\$1,000	\$0
001-1320-513-17-20 - Vacation Lv Sellback	–	–	\$2,190	\$3,000	\$3,000	\$0
001-1320-513-21-00 - Fica Taxes	\$39,819	\$42,013	\$28,064	\$45,377	\$56,107	\$10,730
001-1320-513-22-10 - Genl Employees Retirement	\$224,797	\$241,601	\$255,913	\$255,913	\$256,238	\$325
001-1320-513-23-20 - Gen Empl Veba Trust	\$11,471	\$11,695	\$8,084	\$14,829	\$18,062	\$3,233
001-1320-513-26-20 - Automobile	\$4,226	\$4,049	\$2,363	\$4,200	\$4,200	\$0
001-1320-513-26-40 - Education	–	–	–	\$2,000	\$2,000	\$0
PERSONAL SERVICES TOTAL	\$811,612	\$858,333	\$664,759	\$920,579	\$1,075,121	\$154,542
Operating Expenses						
001-1320-513-39-20 - Central Svcs Chgs	\$3,914	\$4,837	\$2,869	\$4,303	\$5,074	\$771
001-1320-513-39-30 - Central Stores Chgs	\$1,612	\$1,672	\$1,148	\$1,722	\$1,722	\$0
001-1320-513-39-60 - Insur Svc Chgs - Health	\$43,896	\$56,594	\$39,652	\$59,478	\$56,447	-\$3,031
001-1320-513-39-65 - Insur Svc Chgs - Risk Mgmt	\$9,709	\$10,462	\$7,231	\$10,847	\$10,847	\$0
001-1320-513-39-90 - Information Tech Charges	\$91,516	\$103,027	\$70,184	\$105,281	\$0	-\$105,281
001-1320-513-40-10 - Travel Education Member	\$1,125	\$1,832	\$475	\$1,000	\$1,000	\$0
001-1320-513-41-20 - Postage	\$184	\$237	\$2	\$500	\$500	\$0
001-1320-513-46-30 - Machinery & Equipment	–	–	–	\$210	\$210	\$0
001-1320-513-51-10 - Office Supplies	\$6,468	\$7,823	\$3,094	\$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	\$2,163	\$198	\$978	\$2,000	\$2,000	\$0
001-1320-513-54-10 - Publications	\$99	\$1,032	–	\$1,000	\$1,000	\$0
OPERATING EXPENSES TOTAL	\$160,687	\$188,412	\$125,633	\$195,591	\$88,050	-\$107,541
TREASURY TOTAL	\$972,298	\$1,046,745	\$790,392	\$1,116,170	\$1,163,171	\$47,001
EXPENDITURES TOTAL	\$972,298	\$1,046,745	\$790,392	\$1,116,170	\$1,163,171	\$47,001

1360 - Budget Office

1360 - Budget Office

1360 - Budget Office By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Budget						
Personal Services						
001-1360-513-11-20 - Executive	\$152,495	\$122,791	\$122,980	\$180,000	\$195,000	\$15,000
001-1360-513-12-10 - Exempt	\$222,783	\$258,826	\$202,326	\$287,813	\$385,291	\$97,478
001-1360-513-12-30 - Assignment Differential	–	\$14,112	–	–	\$0	\$0
001-1360-513-13-10 - Temporary & Part Time	\$2,394	–	\$7,115	\$30,000	\$0	-\$30,000
001-1360-513-15-40 - Paid Vacation Term Empl	–	\$21,223	–	–	\$0	\$0
001-1360-513-15-50 - Paid Sick Leave Term Empl	–	\$18,876	–	–	\$0	\$0
001-1360-513-17-10 - Sick Lv Sellback	\$3,910	\$974	\$1,808	\$6,000	\$6,000	\$0
001-1360-513-17-20 - Vacation Lv Sellback	\$2,364	\$974	\$1,808	\$5,000	\$5,000	\$0
001-1360-513-21-00 - Fica Taxes	\$29,717	\$33,743	\$25,896	\$29,463	\$43,964	\$14,501
001-1360-513-22-10 - Genl Employees Retirement	\$89,858	\$101,615	\$111,803	\$111,803	\$112,059	\$256
001-1360-513-23-20 - Gen Empl Veba Trust	\$8,444	\$8,215	\$7,319	\$9,629	\$14,172	\$4,543
001-1360-513-26-20 - Automobile	\$4,226	\$2,944	\$2,987	\$4,200	\$4,200	\$0
001-1360-513-26-60 - Allowance -Cell Phone	–	\$199	\$341	\$480	\$480	\$0
PERSONAL SERVICES TOTAL	\$516,192	\$584,492	\$484,384	\$664,388	\$766,166	\$101,778
Operating Expenses						
001-1360-513-31-60 - Other Professional	\$64,244	\$190,085	\$67,780	\$86,000	\$76,000	-\$10,000
001-1360-513-39-20 - Central Svcs Chgs	\$2,170	\$2,682	\$1,590	\$2,385	\$2,813	\$428
001-1360-513-39-30 - Central Stores Chgs	\$241	\$250	\$172	\$258	\$258	\$0
001-1360-513-39-60 - Insur Svc Chgs - Health	\$15,056	\$19,411	\$13,600	\$20,400	\$19,361	-\$1,039
001-1360-513-39-65 - Insur Svc Chgs - Risk Mgmt	\$4,022	\$4,334	\$2,996	\$4,494	\$4,494	\$0
001-1360-513-39-90 - Information Tech Charges	\$11,826	\$13,313	\$9,064	\$13,601	\$27,933	\$14,332
001-1360-513-40-10 - Travel Education Member	\$3,941	\$892	\$279	\$1,000	\$1,000	\$0
001-1360-513-41-20 - Postage	\$7	\$15	\$10	\$920	\$920	\$0
001-1360-513-43-10 - Communication Svc/Phone	\$420	\$385	-\$15	–	\$0	\$0
001-1360-513-46-50 - Special Services	\$4,995	\$3,150	–	\$5,490	\$5,490	\$0
001-1360-513-48-10 - Advertising	–	\$5,941	–	\$6,000	\$6,000	\$0
001-1360-513-51-10 - Office Supplies	\$2,227	\$2,792	\$2,134	\$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	\$1,706	\$785	\$1,183	\$4,000	\$4,000	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
001-1360-513-52-25 - Software Purchases	—	—	\$300	\$400	\$400	\$0
001-1360-513-54-10 - Publications	—	—	—	\$1,000	\$1,000	\$0
OPERATING EXPENSES TOTAL	\$110,855	\$244,034	\$99,094	\$150,948	\$154,669	\$3,721
BUDGET TOTAL	\$627,047	\$828,526	\$583,479	\$815,336	\$920,835	\$105,499
EXPENDITURES TOTAL	\$627,047	\$828,526	\$583,479	\$815,336	\$920,835	\$105,499

1510-1550 - Development Services Department

1510-1550 - Development Services Department

1510-1550 - Development Services Department Summary

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	\$230,672	\$247,116	\$171,311	\$265,323	\$255,118	-\$10,205
EXEC SALARIES TOTAL	\$230,672	\$247,116	\$171,311	\$265,323	\$255,118	-\$10,205
Regular Salaries & Wages						
12-10 - Exempt	\$547,435	\$670,078	\$445,658	\$728,118	\$688,871	-\$39,247
12-24 - Non Exempt General Emp	\$1,041,503	\$1,095,244	\$817,834	\$1,154,812	\$1,296,157	\$141,345
12-26 - Non Exempt Non Bargaining	\$95,895	\$55,872	\$41,069	\$59,243	\$63,769	\$4,526
12-30 - Assignment Differential	\$34,518	\$17,561	\$15,368	\$20,000	\$21,736	\$1,736
REGULAR SALARIES & WAGES TOTAL	\$1,719,350	\$1,838,754	\$1,319,929	\$1,962,173	\$2,070,533	\$108,360
Other Salaries & Wages						
13-10 - Temporary & Part Time	\$62,499	\$78,768	\$17,432	\$70,316	\$35,158	-\$35,158
13-20 - Drop Plan Vac/Sick Payout	\$13,030	\$13,030	—	\$9,564	\$9,564	\$0
OTHER SALARIES & WAGES TOTAL	\$75,528	\$91,798	\$17,432	\$79,880	\$44,722	-\$35,158
Overtime						
14-10 - Overtime Regular	\$32,667	\$37,791	\$22,376	\$33,600	\$33,600	\$0
14-40 - Overtime Call-In	—	\$314	—	\$0	\$0	\$0
OVERTIME TOTAL	\$32,667	\$38,105	\$22,376	\$33,600	\$33,600	\$0
Special Pay						
15-40 - Paid Vacation Term Empl	\$11,798	\$1,996	\$1,398	\$0	\$0	\$0
15-50 - Paid Sick Leave Term Empl	\$56,883	—	\$27,211	\$0	\$0	\$0
15-70 - Incentive Pay	\$4,882	\$5,850	\$3,967	\$5,400	\$6,175	\$775
17-10 - Sick Lv Sellback	\$8,346	\$3,311	\$3,555	\$3,300	\$3,300	\$0
17-20 - Vacation Lv Sellback	\$4,620	\$3,311	\$3,555	\$7,400	\$7,400	\$0
SPECIAL PAY TOTAL	\$86,528	\$14,468	\$39,687	\$16,100	\$16,875	\$775
Fica Taxes						
21-00 - Fica Taxes	\$158,228	\$164,987	\$114,871	\$168,171	\$176,274	\$8,103
FICA TAXES TOTAL	\$158,228	\$164,987	\$114,871	\$168,171	\$176,274	\$8,103
Retirement Contributions						
22-10 - Genl Employees Retirement	\$896,874	\$958,598	\$1,011,889	\$1,011,889	\$1,013,035	\$1,146
RETIREMENT CONTRIBUTIONS TOTAL	\$896,874	\$958,598	\$1,011,889	\$1,011,889	\$1,013,035	\$1,146
Health Insurance						
23-20 - Gen Empl Veba Trust	\$43,141	\$46,531	\$33,193	\$55,156	\$57,812	\$2,656
HEALTH INSURANCE TOTAL	\$43,141	\$46,531	\$33,193	\$55,156	\$57,812	\$2,656
Allowances						
26-20 - Automobile	\$4,226	\$4,212	\$2,987	\$4,200	\$4,200	\$0
26-40 - Education	—	\$692	\$692	\$0	\$0	\$0
26-60 - Allowance -Cell Phone	\$972	\$963	\$683	\$1,070	\$1,070	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
ALLOWANCES TOTAL	\$5,198	\$5,867	\$4,362	\$5,270	\$5,270	\$0
PERSONAL SERVICES TOTAL	\$3,248,186	\$3,406,223	\$2,735,050	\$3,597,562	\$3,673,239	\$75,677
Operating Expenses						
Professional Services						
31-60 - Other Professional	\$228,270	\$184,198	\$35,964	\$115,200	\$65,200	-\$50,000
PROFESSIONAL SERVICES TOTAL	\$228,270	\$184,198	\$35,964	\$115,200	\$65,200	-\$50,000
Intergovernment Oper Svcs						
39-20 - Central Svcs Chgs	\$68,358	\$84,476	\$50,105	\$75,157	\$88,630	\$13,473
39-30 - Central Stores Chgs	\$725	\$752	\$517	\$775	\$775	\$0
39-60 - Insur Svc Chgs -Health	\$296,042	\$381,680	\$267,418	\$401,127	\$380,688	-\$20,439
39-65 - Insur Svc Chgs -Risk Mgmt	\$31,439	\$33,879	\$23,417	\$35,126	\$35,126	\$0
39-80 - Vehicle Service Chgs	\$11,864	\$12,730	\$9,508	\$14,262	\$15,274	\$1,012
39-90 - Information Tech Charges	\$113,952	\$128,285	\$87,392	\$131,092	\$200,863	\$69,771
INTERGOVERNMENT OPER SVCS TOTAL	\$522,380	\$641,802	\$438,357	\$657,539	\$721,356	\$63,817
Travel Education Member						
40-10 - Travel Education Member	\$24,269	\$25,109	\$11,173	\$13,000	\$22,680	\$9,680
TRAVEL EDUCATION MEMBER TOTAL	\$24,269	\$25,109	\$11,173	\$13,000	\$22,680	\$9,680
Communications & Freight						
41-20 - Postage	\$21,398	\$22,057	\$40	\$24,880	\$8,500	-\$16,380
COMMUNICATIONS & FREIGHT TOTAL	\$21,398	\$22,057	\$40	\$24,880	\$8,500	-\$16,380
Utility Services						
43-10 - Communication Svc/Phone	\$2,805	\$2,548	\$1,748	\$2,805	\$2,805	\$0
UTILITY SERVICES TOTAL	\$2,805	\$2,548	\$1,748	\$2,805	\$2,805	\$0
Rentals & Leases						
44-10 - Rentals & Leases	\$1,172	\$0	—	\$6,000	\$6,000	\$0
RENTALS & LEASES TOTAL	\$1,172	\$0	—	\$6,000	\$6,000	\$0
Repair & Maintenance						
46-30 - Machinery & Equipment	\$949	\$1,858	\$335	\$5,250	\$5,250	\$0
46-40 - Maintenance Contracts	\$1,447	\$1,609	\$2,314	\$4,500	\$4,500	\$0
46-50 - Special Services	\$25,286	\$24,542	\$18,712	\$22,250	\$22,250	\$0
REPAIR & MAINTENANCE TOTAL	\$27,682	\$28,009	\$21,361	\$32,000	\$32,000	\$0
Promotional Activities						
48-10 - Advertising	\$9,625	\$16,894	\$9,689	\$21,500	\$21,500	\$0
PROMOTIONAL ACTIVITIES TOTAL	\$9,625	\$16,894	\$9,689	\$21,500	\$21,500	\$0
Other Current Charges						
49-50 - Credit Card Bank Fees	\$33,090	\$41,266	\$22,804	\$26,863	\$42,504	\$15,641
OTHER CURRENT CHARGES TOTAL	\$33,090	\$41,266	\$22,804	\$26,863	\$42,504	\$15,641
Office Supplies						
51-10 - Office Supplies	\$9,391	\$6,870	\$2,983	\$11,100	\$14,800	\$3,700
OFFICE SUPPLIES TOTAL	\$9,391	\$6,870	\$2,983	\$11,100	\$14,800	\$3,700
Operating Supplies						
52-15 - Small Tools Minor Equip	\$134	\$1,160	\$4,600	\$0	\$1,000	\$1,000
52-20 - Special Supplies	\$1,202	\$2,313	\$767	\$3,500	\$5,500	\$2,000
52-25 - Software Purchases	\$60,625	\$64,737	\$52,433	\$64,575	\$64,575	\$0
52-50 - Clothing	\$8,719	\$6,594	\$2,012	\$3,000	\$3,000	\$0
OPERATING SUPPLIES TOTAL	\$70,681	\$74,804	\$59,812	\$71,075	\$74,075	\$3,000
Public/Subscript/Membersh						
54-10 - Publications	\$20,886	\$21,349	\$448	\$21,000	\$21,000	\$0
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	\$20,886	\$21,349	\$448	\$21,000	\$21,000	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
OPERATING EXPENSES TOTAL	\$971,649	\$1,064,906	\$604,380	\$1,002,962	\$1,032,420	\$29,458
EXPENDITURES TOTAL	\$4,219,834	\$4,471,130	\$3,339,430	\$4,600,524	\$4,705,659	\$105,135

1510-1550 Development Services Department By Division

1510 - Planning and Zoning By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Planning & Zoning						
Personal Services						
001-1510-515-11-20 - Executive	\$230,672	\$247,116	\$171,311	\$265,323	\$255,118	-\$10,205
001-1510-515-12-10 - Exempt	\$547,435	\$670,078	\$445,658	\$728,118	\$688,871	-\$39,247
001-1510-515-12-24 - Non Exempt General Emp	\$861,610	\$908,448	\$681,829	\$958,839	\$1,090,300	\$131,461
001-1510-515-12-26 - Non Exempt Non Bargaining	\$67,923	\$55,872	\$41,069	\$59,243	\$63,769	\$4,526
001-1510-515-12-30 - Assignment Differential	\$34,518	\$17,551	\$15,360	\$20,000	\$21,736	\$1,736
001-1510-515-13-10 - Temporary & Part Time	\$62,499	\$78,768	\$17,432	\$70,316	\$35,158	-\$35,158
001-1510-515-13-20 - Drop Plan Vac/Sick Payout	\$13,030	\$13,030	—	\$9,564	\$9,564	\$0
001-1510-515-14-10 - Overtime Regular	\$31,795	\$37,337	\$21,823	\$31,900	\$31,900	\$0
001-1510-515-14-40 - Overtime Call-In	—	\$314	—	—	\$0	\$0
001-1510-515-15-40 - Paid Vacation Term Empl	\$11,798	\$1,996	\$1,398	—	\$0	\$0
001-1510-515-15-50 - Paid Sick Leave Term Empl	\$56,883	—	\$27,211	—	\$0	\$0
001-1510-515-15-70 - Incentive Pay	\$4,882	\$5,452	\$3,541	\$5,400	\$6,175	\$775
001-1510-515-17-10 - Sick Lv Sellback	\$7,432	\$2,370	\$3,555	\$3,000	\$3,000	\$0
001-1510-515-17-20 - Vacation Lv Sellback	\$3,707	\$2,370	\$3,555	\$7,000	\$7,000	\$0
001-1510-515-21-00 - Fica Taxes	\$142,264	\$150,588	\$104,490	\$153,882	\$161,283	\$7,401
001-1510-515-22-10 - Genl Employees Retirement	\$869,684	\$929,792	\$981,693	\$981,693	\$982,807	\$1,114
001-1510-515-23-20 - Gen Empl Veba Trust	\$38,464	\$42,328	\$30,132	\$50,485	\$52,912	\$2,427
001-1510-515-26-20 - Automobile	\$4,226	\$4,212	\$2,987	\$4,200	\$4,200	\$0
001-1510-515-26-60 - Allowance -Cell Phone	\$489	\$481	\$341	\$570	\$570	\$0
PERSONAL SERVICES TOTAL	\$2,989,309	\$3,168,103	\$2,553,386	\$3,349,533	\$3,414,363	\$64,830
Operating Expenses						
001-1510-515-31-60 - Other Professional	\$228,270	\$184,198	\$35,964	\$115,200	\$65,200	-\$50,000
001-1510-515-39-20 - Central Svcs Chgs	\$49,298	\$60,922	\$36,134	\$54,201	\$63,917	\$9,716
001-1510-515-39-30 - Central Stores Chgs	\$322	\$334	\$229	\$344	\$344	\$0
001-1510-515-39-60 - Insur Svc Chgs - Health	\$291,973	\$376,434	\$263,743	\$395,614	\$375,456	-\$20,158
001-1510-515-39-65 - Insur Svc Chgs - Risk Mgmt	\$30,434	\$32,796	\$22,669	\$34,003	\$34,003	\$0
001-1510-515-39-80 - Vehicle Service Chgs	\$11,864	\$12,730	\$9,508	\$14,262	\$15,274	\$1,012
001-1510-515-39-90 - Information Tech Charges	\$107,225	\$120,712	\$82,232	\$123,353	\$200,863	\$77,510
001-1510-515-40-10 - Travel Education Member	\$24,269	\$25,109	\$11,173	\$13,000	\$22,680	\$9,680
001-1510-515-41-20 - Postage	\$16,900	\$16,834	—	\$17,380	\$1,000	-\$16,380
001-1510-515-43-10 - Communication Svc/Phone	\$2,805	\$2,548	\$1,748	\$2,805	\$2,805	\$0
001-1510-515-44-10 - Rentals & Leases	\$1,172	—	—	\$6,000	\$6,000	\$0
001-1510-515-46-30 - Machinery & Equipment	\$949	\$1,858	\$335	\$5,250	\$5,250	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
001-1510-515-46-40 - Maintenance Contracts	\$1,447	\$1,609	\$2,314	\$3,000	\$3,000	\$0
001-1510-515-46-50 - Special Services	\$1,658	\$6,989	\$2,418	\$4,250	\$4,250	\$0
001-1510-515-48-10 - Advertising	–	\$500	\$86	\$1,500	\$1,500	\$0
001-1510-515-49-50 - Credit Card Bank Fees	\$33,090	\$41,266	\$22,804	\$26,863	\$42,504	\$15,641
001-1510-515-51-10 - Office Supplies	\$7,613	\$6,640	\$2,983	\$6,300	\$10,000	\$3,700
001-1510-515-52-15 - Small Tools Minor Equip	\$134	\$1,160	\$4,600	–	\$1,000	\$1,000
001-1510-515-52-20 - Special Supplies	\$1,095	\$1,991	\$590	\$3,000	\$5,000	\$2,000
001-1510-515-52-25 - Software Purchases	\$60,625	\$64,737	\$52,433	\$64,575	\$64,575	\$0
001-1510-515-52-50 - Clothing	\$8,719	\$6,594	\$2,012	\$3,000	\$3,000	\$0
001-1510-515-54-10 - Publications	\$20,886	\$21,349	\$448	\$21,000	\$21,000	\$0
OPERATING EXPENSES TOTAL	\$900,749	\$987,311	\$554,423	\$914,900	\$948,621	\$33,721
PLANNING & ZONING TOTAL	\$3,890,058	\$4,155,413	\$3,107,809	\$4,264,433	\$4,362,984	\$98,551
EXPENDITURES TOTAL	\$3,890,058	\$4,155,413	\$3,107,809	\$4,264,433	\$4,362,984	\$98,551

1535 - Advisory Board By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Advisory Board Dev Svc						
Personal Services						
001-1535-515-12-24 - Non Exempt General Emp	\$50,952	\$53,591	\$39,934	\$57,845	\$61,965	\$4,120
001-1535-515-14-10 - Overtime Regular	\$760	\$446	\$357	\$1,400	\$1,400	\$0
001-1535-515-21-00 - Fica Taxes	\$4,001	\$4,176	\$3,108	\$4,426	\$4,741	\$315
001-1535-515-22-10 - Genl Employees Retirement	\$27,190	\$28,806	\$30,196	\$30,196	\$30,228	\$32
001-1535-515-23-20 - Gen Empl Veba Trust	\$1,146	\$1,206	\$899	\$1,447	\$1,550	\$103
001-1535-515-26-60 - Allowance -Cell Phone	\$483	\$481	\$341	\$500	\$500	\$0
PERSONAL SERVICES TOTAL	\$84,533	\$88,707	\$74,835	\$95,814	\$100,384	\$4,570
Operating Expenses						
001-1535-515-39-20 - Central Svcs Chgs	\$19,060	\$23,554	\$13,971	\$20,956	\$24,713	\$3,757
001-1535-515-39-30 - Central Stores Chgs	\$403	\$418	\$287	\$431	\$431	\$0
001-1535-515-39-60 - Insur Svc Chgs - Health	\$4,069	\$5,246	\$3,675	\$5,513	\$5,232	-\$281
001-1535-515-39-65 - Insur Svc Chgs - Risk Mgmt	\$1,005	\$1,083	\$749	\$1,123	\$1,123	\$0
001-1535-515-39-90 - Information Tech Charges	\$6,727	\$7,573	\$5,160	\$7,739	\$0	-\$7,739
001-1535-515-41-20 - Postage	\$4,498	\$5,223	\$40	\$7,500	\$7,500	\$0
001-1535-515-46-40 - Maintenance Contracts	–	–	–	\$1,500	\$1,500	\$0
001-1535-515-46-50 - Special Services	\$23,628	\$17,553	\$16,294	\$18,000	\$18,000	\$0
001-1535-515-48-10 - Advertising	\$9,625	\$16,394	\$9,604	\$20,000	\$20,000	\$0
001-1535-515-51-10 - Office Supplies	\$1,778	\$230	\$0	\$4,800	\$4,800	\$0
001-1535-515-52-20 - Special Supplies	\$107	\$322	\$177	\$500	\$500	\$0
OPERATING EXPENSES TOTAL	\$70,899	\$77,596	\$49,956	\$88,062	\$83,799	-\$4,263
ADVISORY BOARD DEV SVC TOTAL	\$155,432	\$166,302	\$124,792	\$183,876	\$184,183	\$307
EXPENDITURES TOTAL	\$155,432	\$166,302	\$124,792	\$183,876	\$184,183	\$307

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Building Inspections						
Personal Services						
001-1550-515-12-24 - Non Exempt General Emp	\$128,941	\$133,204	\$96,072	\$138,128	\$143,892	\$5,764
001-1550-515-12-26 - Non Exempt Non Bargaining	\$27,973	—	—	—	\$0	\$0
001-1550-515-12-30 - Assignment Differential	—	\$10	\$8	—	\$0	\$0
001-1550-515-14-10 - Overtime Regular	\$111	\$9	\$195	\$300	\$300	\$0
001-1550-515-15-70 - Incentive Pay	—	\$398	\$427	—	\$0	\$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	\$11,962	\$10,223	\$7,273	\$9,863	\$10,250	\$387
001-1550-515-23-20 - Gen Empl Veba Trust	\$3,530	\$2,997	\$2,162	\$3,224	\$3,350	\$126
001-1550-515-26-40 - Education	—	\$692	\$692	—	\$0	\$0
PERSONAL SERVICES TOTAL	\$174,345	\$149,414	\$106,828	\$152,215	\$158,492	\$6,277
BUILDING INSPECTIONS TOTAL	\$174,345	\$149,414	\$106,828	\$152,215	\$158,492	\$6,277
EXPENDITURES TOTAL	\$174,345	\$149,414	\$106,828	\$152,215	\$158,492	\$6,277

1530 - Code Compliance Department

1530 - Code Compliance Department

1530 - Code Compliance By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Code Compliance						
Personal Services						
001-1530-515-11-20 - Executive	\$147,024	\$156,444	\$115,905	\$164,024	\$176,555	\$12,531
001-1530-515-12-10 - Exempt	\$182,768	\$119,194	\$74,476	\$107,174	\$0	-\$107,174
001-1530-515-12-24 - Non Exempt General Emp	\$1,117,665	\$1,074,758	\$782,954	\$1,321,620	\$1,312,123	-\$9,497
001-1530-515-12-26 - Non Exempt Non Bargaining	\$156,354	\$190,419	\$143,657	\$205,945	\$218,090	\$12,145
001-1530-515-12-30 - Assignment Differential	\$12,360	\$9,372	\$10,498	—	\$20,557	\$20,557
001-1530-515-13-10 - Temporary & Part Time	\$10,842	\$22,194	\$14,942	\$27,583	\$27,583	\$0
001-1530-515-13-20 - Drop Plan Vac/Sick Payout	\$39,340	\$10,587	\$6,208	—	\$0	\$0
001-1530-515-14-10 - Overtime Regular	\$10,748	\$9,578	\$4,242	\$10,000	\$10,000	\$0
001-1530-515-15-40 - Paid Vacation Term Empl	\$5,473	\$4,289	\$18	—	\$0	\$0
001-1530-515-15-50 - Paid Sick Leave Term Empl	\$3,138	—	—	—	\$0	\$0
001-1530-515-15-70 - Incentive Pay	—	\$3,953	\$4,085	\$21,600	\$5,600	-\$16,000
001-1530-515-17-10 - Sick Lv Sellback	\$721	—	\$2,460	—	\$0	\$0
001-1530-515-17-20 - Vacation Lv Sellback	\$721	—	—	—	\$0	\$0
001-1530-515-21-00 - Fica Taxes	\$127,179	\$120,705	\$87,391	\$137,606	\$130,569	-\$7,037
001-1530-515-22-10 - Genl Employees Retirement	\$352,124	\$404,204	\$450,379	\$450,379	\$451,365	\$986
001-1530-515-23-20 - Gen Empl Veba Trust	\$36,173	\$34,652	\$25,132	\$44,970	\$43,115	-\$1,855
001-1530-515-26-40 - Education	\$2,467	\$2,734	—	\$3,700	\$0	-\$3,700
PERSONAL SERVICES TOTAL	\$2,205,097	\$2,163,084	\$1,722,347	\$2,494,601	\$2,395,557	-\$99,044
Operating Expenses						
001-1530-515-31-60 - Other Professional	\$26,198	\$38,171	\$4,055	—	\$0	\$0
001-1530-515-39-20 - Central Svcs Chgs	\$54,819	\$67,745	\$40,181	\$60,271	\$71,075	\$10,804
001-1530-515-39-30 - Central Stores Chgs	\$356	\$369	\$253	\$380	\$380	\$0
001-1530-515-39-60 - Insur Svc Chgs - Health	\$238,843	\$307,935	\$215,750	\$323,625	\$307,135	-\$16,490
001-1530-515-39-65 - Insur Svc Chgs - Risk Mgmt	\$172,957	\$186,379	\$128,827	\$193,241	\$193,241	\$0
001-1530-515-39-80 - Vehicle Service Chgs	\$6,288	\$6,747	\$5,039	\$7,559	\$8,096	\$537
001-1530-515-39-90 - Information Tech Charges	\$38,417	\$43,249	\$29,464	\$44,195	\$161,629	\$117,434
001-1530-515-40-10 - Travel Education Member	\$13,834	\$17,760	\$14,945	\$9,000	\$9,000	\$0
001-1530-515-41-20 - Postage	\$49,243	\$53,506	\$3,876	\$27,000	\$60,000	\$33,000

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
001-1530-515-43-10 - Communication Svc/Phone	\$11,525	\$10,292	\$6,355	\$14,400	\$16,100	\$1,700
001-1530-515-44-10 - Rentals & Leases	\$17,836	\$29,159	\$21,673	\$25,506	\$29,006	\$3,500
001-1530-515-46-40 - Maintenance Contracts	\$4,621	—	—	—	\$0	\$0
001-1530-515-46-50 - Special Services	\$1,520	\$3,508	\$726	\$4,800	\$4,250	-\$550
001-1530-515-51-10 - Office Supplies	\$9,782	\$14,264	\$5,629	\$18,750	\$18,750	\$0
001-1530-515-52-15 - Small Tools Minor Equip	\$1,878	—	—	—	\$0	\$0
001-1530-515-52-20 - Special Supplies	\$1,136	\$611	\$1,805	\$4,400	\$4,400	\$0
001-1530-515-52-25 - Software Purchases	\$33,705	\$2,000	\$64,320	\$46,604	\$29,404	-\$17,200
001-1530-515-52-50 - Clothing	\$10,552	\$11,113	\$10,423	\$21,450	\$22,000	\$550
OPERATING EXPENSES TOTAL	\$693,509	\$792,807	\$553,321	\$801,181	\$934,466	\$133,285
CODE COMPLIANCE TOTAL	\$2,898,606	\$2,955,891	\$2,275,667	\$3,295,782	\$3,330,023	\$34,241
EXPENDITURES TOTAL	\$2,898,606	\$2,955,891	\$2,275,667	\$3,295,782	\$3,330,023	\$34,241

2170 - Police Public Safety Services (BSO)

2170 - Police Public Safety Services (BSO)

2170 - Police Public Safety Services (BSO) by Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	VARIANCE
	FY2024	FY2025	FY2026	FY2026	FY2027	
Expenditures						
Publ Safety -Brwd Sheriff						
Personal Services						
001-2170-521-22-20 - Police & Fire Retirement	\$4,890,981	\$5,366,082	\$6,371,897	\$6,371,897	\$6,277,280	-\$94,617
001-2170-521-22-21 - Premium Tax-fl	\$1,759,458	\$1,969,593	—	\$1,759,459	\$1,969,593	\$210,134
PERSONAL SERVICES TOTAL	\$6,650,439	\$7,335,675	\$6,371,897	\$8,131,356	\$8,246,873	\$115,517
Operating Expenses						
001-2170-521-34-10 - Police Services - Bso	\$54,703,409	\$57,178,702	\$44,893,438	\$64,678,065	\$70,087,761	\$5,409,696
001-2170-521-34-20 - Police Svc Cops Grant	—	\$25,340	—	\$34,553	\$34,553	\$0
001-2170-521-34-21 - Jag Bso	—	\$63,781	\$2,450	—	\$0	\$0
OPERATING EXPENSES TOTAL	\$54,703,409	\$57,267,823	\$44,895,887	\$64,712,618	\$70,122,314	\$5,409,696
PUBL SAFETY -BRWD SHERIFF TOTAL	\$61,353,848	\$64,603,498	\$51,267,784	\$72,843,974	\$78,369,187	\$5,525,213
EXPENDITURES TOTAL	\$61,353,848	\$64,603,498	\$51,267,784	\$72,843,974	\$78,369,187	\$5,525,213

2205-2270 - Fire Department

2205-2270 - Fire Department

2205-2270 - Fire Department Summary

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	VARIANCE
	FY2024	FY2025	FY2026	FY2026	FY2027	
Expenditures						
Personal Services						
Exec Salaries						
11-10 - Elected/Appointed	\$959	–	–	\$0	\$0	\$0
11-20 - Executive	\$280,125	\$246,839	\$150,064	\$224,586	\$232,446	\$7,860
EXEC SALARIES TOTAL	\$281,084	\$246,839	\$150,064	\$224,586	\$232,446	\$7,860
Regular Salaries & Wages						
12-61 - Parental Leave	–	-\$1,489	–	\$0	–	\$0
12-10 - Exempt	\$1,144,694	\$1,138,421	\$895,600	\$1,331,270	\$1,336,241	\$4,971
12-22 - Non Exempt Fire	\$10,861,869	\$11,424,548	\$7,668,927	\$12,317,485	\$12,334,805	\$17,320
12-24 - Non Exempt General Emp	\$1,244,170	\$1,075,267	\$863,270	\$1,235,737	\$1,454,437	\$218,700
12-26 - Non Exempt Non Bargaining	\$16,154	\$55,839	\$41,168	\$59,243	\$63,769	\$4,526
12-30 - Assignment Differential	\$2,123,317	\$2,210,706	\$1,532,771	\$2,119,583	\$2,106,822	-\$12,761
12-60 - Accrued Vacation/Sick Lve	\$1,489	\$0	–	\$0	\$0	\$0
REGULAR SALARIES & WAGES TOTAL	\$15,391,694	\$15,903,292	\$11,001,736	\$17,063,318	\$17,296,074	\$232,756
Other Salaries & Wages						
13-10 - Temporary & Part Time	\$245,045	\$142,533	\$130,141	\$310,037	\$310,037	\$0
13-20 - Drop Plan Vac/Sick Payout	\$134,563	\$242,540	\$176,169	\$50,400	\$90,400	\$40,000
OTHER SALARIES & WAGES TOTAL	\$379,608	\$385,074	\$306,310	\$360,437	\$400,437	\$40,000
Overtime						
14-10 - Overtime Regular	\$1,928,355	\$2,202,273	\$1,680,346	\$1,265,000	\$1,225,000	-\$40,000
14-20 - Overtime Public Service	\$7,999	\$3,350	\$352	\$32,522	\$32,522	\$0
14-40 - Overtime Call-In	–	\$52	\$153	\$0	\$0	\$0
OVERTIME TOTAL	\$1,936,354	\$2,205,676	\$1,680,851	\$1,297,522	\$1,257,522	-\$40,000
Special Pay						
15-10 - Stand By	\$25,526	\$24,158	\$15,755	\$25,000	\$25,000	\$0
15-30 - Fire Incentive	\$56,689	\$61,269	\$42,369	\$58,300	\$62,900	\$4,600
15-40 - Paid Vacation Term Empl	\$16,098	\$29,719	\$2,150	\$5,000	\$5,000	\$0
15-50 - Paid Sick Leave Term Empl	\$30,231	\$74,868	\$25,380	\$5,000	\$5,000	\$0
15-70 - Incentive Pay	\$16,969	\$13,596	\$9,388	\$16,969	\$16,969	\$0
15-80 - Fire Academy Instructor P	\$16,488	\$46,415	\$34,088	\$35,000	\$35,000	\$0
17-10 - Sick Lv Sellback	\$11,668	\$8,955	\$7,645	\$34,000	\$34,000	\$0
17-20 - Vacation Lv Sellback	\$11,204	\$9,463	\$6,152	\$25,700	\$25,700	\$0
SPECIAL PAY TOTAL	\$184,873	\$268,443	\$142,927	\$204,969	\$209,569	\$4,600
Fica Taxes						
21-00 - Fica Taxes	\$1,329,581	\$1,398,034	\$967,447	\$1,162,725	\$1,178,180	\$15,455
FICA TAXES TOTAL	\$1,329,581	\$1,398,034	\$967,447	\$1,162,725	\$1,178,180	\$15,455
Retirement Contributions						

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
22-10 - Genl Employees Retirement	\$869,494	\$960,616	\$1,039,632	\$1,039,632	\$1,041,249	\$1,617
22-20 - Police & Fire Retirement	\$9,173,390	\$10,697,065	\$12,445,952	\$12,445,952	\$12,823,037	\$377,085
22-21 - Premium Tax-fl	\$1,815,297	\$2,239,047	–	\$1,815,297	\$2,239,047	\$423,750
RETIREMENT CONTRIBUTIONS TOTAL	\$11,858,181	\$13,896,728	\$13,485,584	\$15,300,881	\$16,103,333	\$802,452
Health Insurance						
23-10 - Fire Health Insur Trust	\$1,074,143	\$1,194,695	\$818,598	\$1,587,451	\$1,178,871	-\$408,580
23-20 - Gen Empl Veba Trust	\$60,734	\$55,525	\$41,070	\$102,401	\$109,004	\$6,603
HEALTH INSURANCE TOTAL	\$1,134,877	\$1,250,220	\$859,668	\$1,689,852	\$1,287,875	-\$401,977
Allowances						
26-40 - Education	\$22,917	\$33,292	\$12,560	\$27,970	\$27,970	\$0
26-50 - Leather	\$24,420	\$25,300	–	\$26,180	\$26,180	\$0
26-60 - Allowance -Cell Phone	\$326	–	–	\$473	\$473	\$0
ALLOWANCES TOTAL	\$47,663	\$58,592	\$12,560	\$54,623	\$54,623	\$0
PERSONAL SERVICES TOTAL	\$32,543,914	\$35,612,897	\$28,607,147	\$37,358,913	\$38,020,059	\$661,146
Operating Expenses						
Professional Services						
31-50 - Medical	\$18,105	\$28,835	\$6,690	\$28,000	\$64,000	\$36,000
31-60 - Other Professional	\$53,002	\$110,025	\$40,050	\$123,050	\$88,000	-\$35,050
PROFESSIONAL SERVICES TOTAL	\$71,107	\$138,860	\$46,740	\$151,050	\$152,000	\$950
Other Contractual Service	–	–	\$316,731	\$0	\$366,747	\$366,747
Intergovernment Oper Svcs						
39-20 - Central Svcs Chgs	\$124,269	\$153,571	\$91,087	\$136,630	\$161,123	\$24,493
39-30 - Central Stores Chgs	\$23,807	\$24,690	\$16,953	\$25,430	\$24,481	-\$949
39-60 - Insur Svc Chgs -Health	\$2,086,294	\$2,689,809	\$1,884,575	\$2,826,862	\$2,682,826	-\$144,036
39-65 - Insur Svc Chgs -Risk Mgmt	\$1,804,921	\$1,944,989	\$1,344,398	\$2,016,597	\$2,016,597	\$0
39-80 - Vehicle Service Chgs	\$499,588	\$536,042	\$400,371	\$600,557	\$643,189	\$42,632
39-90 - Information Tech Charges	\$241,466	\$271,839	\$185,200	\$277,785	\$569,604	\$291,819
INTERGOVERNMENT OPER SVCS TOTAL	\$4,780,345	\$5,620,940	\$3,922,584	\$5,883,861	\$6,097,820	\$213,959
Travel Education Member						
40-10 - Travel Education Member	\$43,710	\$66,107	\$19,949	\$35,888	\$45,888	\$10,000
TRAVEL EDUCATION MEMBER TOTAL	\$43,710	\$66,107	\$19,949	\$35,888	\$45,888	\$10,000
Communications & Freight						
41-20 - Postage	\$2,243	\$1,479	\$538	\$700	\$4,500	\$3,800
COMMUNICATIONS & FREIGHT TOTAL	\$2,243	\$1,479	\$538	\$700	\$4,500	\$3,800
Utility Services						
43-10 - Communication Svc/Phone	\$64,723	\$62,948	\$87,694	\$81,300	\$155,000	\$73,700
UTILITY SERVICES TOTAL	\$64,723	\$62,948	\$87,694	\$81,300	\$155,000	\$73,700
Rentals & Leases						
44-10 - Rentals & Leases	\$162,829	\$132,864	\$128,496	\$168,500	\$191,000	\$22,500
RENTALS & LEASES TOTAL	\$162,829	\$132,864	\$128,496	\$168,500	\$191,000	\$22,500
Insurance						
45-55 - Ambulance Special Service	\$15,464	\$13,274	\$8,789	\$46,000	\$0	-\$46,000
INSURANCE TOTAL	\$15,464	\$13,274	\$8,789	\$46,000	\$0	-\$46,000
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	\$252,083	\$313,465	\$209,670	\$341,000	\$496,500	\$155,500
46-30 - Machinery & Equipment	\$50,328	\$131,975	\$42,927	\$130,000	\$130,000	\$0
46-40 - Maintenance Contracts	\$89,031	\$77,181	–	\$0	\$0	\$0
46-50 - Special Services	\$131,250	\$118,479	\$88,260	\$123,198	\$155,793	\$32,595

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
REPAIR & MAINTENANCE TOTAL	\$522,693	\$641,100	\$340,857	\$594,198	\$782,293	\$188,095
Other Current Charges						
49-50 - Credit Card Bank Fees	\$101	–	–	\$1,000	\$1,000	\$0
OTHER CURRENT CHARGES TOTAL	\$101	–	–	\$1,000	\$1,000	\$0
Office Supplies						
51-10 - Office Supplies	\$16,790	\$16,019	\$4,459	\$17,484	\$29,000	\$11,516
OFFICE SUPPLIES TOTAL	\$16,790	\$16,019	\$4,459	\$17,484	\$29,000	\$11,516
Operating Supplies						
52-05 - Chemicals/Horticultural	\$243	\$262	–	\$300	\$300	\$0
52-15 - Small Tools Minor Equip	\$258,351	\$189,381	\$136,580	\$254,576	\$105,138	-\$149,438
52-20 - Special Supplies	\$101,428	\$73,793	\$47,737	\$69,112	\$82,000	\$12,888
52-25 - Software Purchases	\$116,888	\$194,521	\$214,221	\$264,145	\$296,484	\$32,339
52-50 - Clothing	\$34,982	\$162,530	\$32,958	\$46,800	\$64,000	\$17,200
52-51 - Fd Bunker Gear	\$255,213	\$189,836	\$105,093	\$133,000	\$133,000	\$0
52-55 - Cleaning	\$42,241	\$63,162	\$30,285	\$41,900	\$39,250	-\$2,650
OPERATING SUPPLIES TOTAL	\$809,346	\$873,486	\$566,875	\$809,833	\$720,172	-\$89,661
Public/Subscript/Membersh						
54-10 - Publications	\$2,395	\$3,075	\$3,475	\$8,900	\$12,000	\$3,100
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	\$2,395	\$3,075	\$3,475	\$8,900	\$12,000	\$3,100
OPERATING EXPENSES TOTAL	\$6,491,746	\$7,570,152	\$5,447,189	\$7,798,714	\$8,557,420	\$758,706
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	\$0	\$32,786	–	\$0	\$0	\$0
64-10 - Heavy Machinery & Equip	–	\$45,261	\$5,600	\$0	\$0	\$0
64-40 - Light	–	\$28,791	–	\$0	\$0	\$0
64-45 - Rescue	\$12,776	\$0	–	\$0	\$0	\$0
MACHINERY & EQUIPMENT TOTAL	\$12,776	\$106,838	\$5,600	\$0	\$0	\$0
CAPITAL TOTAL	\$12,776	\$106,838	\$5,600	\$0	\$0	\$0
EXPENDITURES TOTAL	\$39,048,436	\$43,289,888	\$34,059,935	\$45,157,627	\$46,577,479	\$1,419,852

2205-2270 - Fire Department By Division

2205 - Fire Administration By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Fire Administration						
Personal Services						
001-2205-522-11-10 - Elected/Appointed	\$959	—	—	—	\$0	\$0
001-2205-522-11-20 - Executive	\$280,125	\$246,839	\$150,064	\$224,586	\$232,446	\$7,860
001-2205-522-12-10 - Exempt	\$291,628	\$330,463	\$243,449	\$347,200	\$906,031	\$558,831
001-2205-522-12-24 - Non Exempt General Emp	\$31,925	—	—	—	\$51,934	\$51,934
001-2205-522-12-26 - Non Exempt Non Bargaining	\$16,154	\$55,839	\$41,168	\$59,243	\$63,769	\$4,526
001-2205-522-12-30 - Assignment Differential	\$34,066	\$29,804	\$10,505	\$32,761	\$20,000	-\$12,761
001-2205-522-13-10 - Temporary & Part Time	\$24,816	—	—	\$19,700	\$19,700	\$0
001-2205-522-13-20 - Drop Plan Vac/Sick Payout	\$18,315	\$38,708	\$23,735	—	\$0	\$0
001-2205-522-14-10 - Overtime Regular	\$117,464	\$86,890	—	\$30,000	\$30,000	\$0
001-2205-522-15-30 - Fire Incentive	\$1,328	\$723	—	\$1,400	\$0	-\$1,400
001-2205-522-15-40 - Paid Vacation Term Empl	\$9,236	\$4,181	—	\$5,000	\$5,000	\$0
001-2205-522-15-50 - Paid Sick Leave Term Empl	\$10,703	\$18,039	—	\$5,000	\$5,000	\$0
001-2205-522-17-10 - Sick Lv Sellback	\$1,473	\$814	\$4,429	\$10,000	\$10,000	\$0
001-2205-522-17-20 - Vacation Lv Sellback	\$1,473	\$814	\$4,429	\$10,000	\$10,000	\$0
001-2205-522-21-00 - Fica Taxes	\$51,653	\$50,660	\$31,670	\$47,955	\$95,945	\$47,990
001-2205-522-22-10 - Genl Employees Retirement	\$194,713	\$216,920	\$236,009	\$236,009	\$236,373	\$364
001-2205-522-22-21 - Premium Tax-fl	\$1,815,297	\$2,239,047	—	\$1,815,297	\$2,239,047	\$423,750
001-2205-522-23-10 - Fire Health Insur Trust	—	—	—	—	\$33,020	\$33,020
001-2205-522-23-20 - Gen Empl Veba Trust	\$13,968	\$14,616	\$9,781	\$15,672	\$29,894	\$14,222
001-2205-522-26-40 - Education	—	—	—	\$1,200	\$1,200	\$0
PERSONAL SERVICES TOTAL	\$2,915,296	\$3,334,357	\$755,240	\$2,861,023	\$3,989,359	\$1,128,336
Operating Expenses						
001-2205-522-31-60 - Other Professional	—	—	—	—	\$38,000	\$38,000
001-2205-522-34-11 - Collection Costs (tc)	—	—	\$316,731	—	\$366,747	\$366,747
001-2205-522-39-20 - Central Svcs Chgs	\$44,418	\$54,891	\$32,557	\$48,836	\$57,590	\$8,754
001-2205-522-39-30 - Central Stores Chgs	\$80	\$83	\$57	\$85	\$85	\$0
001-2205-522-39-60 - Insur Svc Chgs - Health	\$86,939	\$112,088	\$78,533	\$117,799	\$111,797	-\$6,002
001-2205-522-39-65 - Insur Svc Chgs - Risk Mgmt	\$68,588	\$73,911	\$51,088	\$76,632	\$76,632	\$0
001-2205-522-39-80 - Vehicle Service Chgs	\$19,233	\$20,636	\$15,413	\$23,120	\$24,761	\$1,641
001-2205-522-39-90 - Information Tech Charges	\$87,866	\$98,918	\$67,392	\$101,082	\$569,604	\$468,522
001-2205-522-40-10 - Travel Education Member	\$15,593	\$34,972	\$13,192	\$15,000	\$15,000	\$0
001-2205-522-41-20 - Postage	\$2,226	\$1,479	\$169	\$700	\$4,000	\$3,300
001-2205-522-43-10 - Communication Svc/Phone	\$2,255	\$5,562	\$7,826	\$15,500	\$30,000	\$14,500

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
001-2205-522-46-30 - Machinery & Equipment	\$925	—	—	—	\$0	\$0
001-2205-522-46-50 - Special Services	\$21,999	\$17,891	\$6,359	\$19,698	\$19,398	-\$300
001-2205-522-51-10 - Office Supplies	\$5,824	\$3,251	\$1,545	\$2,500	\$6,000	\$3,500
001-2205-522-52-15 - Small Tools Minor Equip	\$7,650	\$1,716	\$113	\$17,000	\$5,000	-\$12,000
001-2205-522-52-20 - Special Supplies	\$9,347	\$834	—	\$3,000	\$8,000	\$5,000
001-2205-522-52-25 - Software Purchases	\$11,405	\$55,309	\$36,023	\$50,000	\$37,000	-\$13,000
001-2205-522-52-50 - Clothing	\$1,160	\$615	\$2,217	\$3,500	\$3,000	-\$500
001-2205-522-54-10 - Publications	—	\$2,000	\$434	\$2,500	\$2,000	-\$500
OPERATING EXPENSES TOTAL	\$385,507	\$484,156	\$629,649	\$496,952	\$1,374,614	\$877,662
Capital	—	\$33,638	\$5,600	—	\$0	\$0
FIRE ADMINISTRATION TOTAL	\$3,300,803	\$3,852,152	\$1,390,488	\$3,357,975	\$5,363,973	\$2,005,998
EXPENDITURES TOTAL	\$3,300,803	\$3,852,152	\$1,390,488	\$3,357,975	\$5,363,973	\$2,005,998

2210 - Fire Operations By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Fire Operations						
Personal Services						
001-2210-522-12-10 - Exempt	\$171,251	\$184,064	\$136,489	\$192,451	\$0	-\$192,451
001-2210-522-12-22 - Non Exempt Fire	\$9,898,362	\$10,365,676	\$7,011,649	\$11,026,661	\$10,995,603	-\$31,058
001-2210-522-12-30 - Assignment Differential	\$1,833,056	\$1,926,873	\$1,350,948	\$1,833,056	\$1,833,056	\$0
001-2210-522-12-60 - Accrued Vacation/Sick Lve	\$1,489	\$0	—	—	\$0	\$0
001-2210-522-12-61 - Parental Leave	—	-\$1,489	—	—	—	\$0
001-2210-522-13-20 - Drop Plan Vac/Sick Payout	\$41,968	\$65,286	\$73,667	\$37,200	\$37,200	\$0
001-2210-522-14-10 - Overtime Regular	\$1,580,091	\$1,776,198	\$1,598,898	\$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	\$50,772	\$55,089	\$38,940	\$51,000	\$57,000	\$6,000
001-2210-522-15-40 - Paid Vacation Term Empl	\$3,243	\$3,169	—	—	\$0	\$0
001-2210-522-15-50 - Paid Sick Leave Term Empl	\$5,902	\$37,592	\$24,824	—	\$0	\$0
001-2210-522-15-80 - Fire Academy Instructor P	\$10,637	\$29,618	\$34,088	\$35,000	\$35,000	\$0
001-2210-522-17-10 - Sick Lv Sellback	\$2,583	\$1,209	\$1,493	\$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	\$1,006,671	\$1,076,159	\$755,734	\$860,679	\$839,641	-\$21,038
001-2210-522-22-10 - Genl Employees Retirement	\$154,675	\$159,927	\$164,666	\$164,666	\$164,772	\$106
001-2210-522-22-20 - Police & Fire Retirement	\$7,743,744	\$9,098,707	\$10,682,821	\$10,682,821	\$11,021,042	\$338,221
001-2210-522-23-10 - Fire Health Insur Trust	\$929,547	\$1,060,993	\$711,802	\$1,378,818	\$1,010,120	-\$368,698
001-2210-522-23-20 - Gen Empl Veba Trust	\$3,853	\$4,140	\$3,071	\$15,000	\$6,241	-\$8,759
001-2210-522-26-40 - Education	\$21,088	\$31,442	\$11,943	\$21,000	\$21,000	\$0
001-2210-522-26-50 - Leather	\$22,660	\$23,100	—	\$23,540	\$23,540	\$0
PERSONAL SERVICES TOTAL	\$23,487,311	\$25,898,963	\$22,601,033	\$27,370,414	\$27,092,737	-\$277,677
Operating Expenses						
001-2210-522-31-50 - Medical	\$17,000	\$27,835	\$6,690	\$27,000	\$60,000	\$33,000
001-2210-522-31-60 - Other Professional	\$40,786	\$62,075	\$40,000	\$60,000	\$4,000	-\$56,000
001-2210-522-39-20 - Central Svcs Chgs	\$25,859	\$31,956	\$18,954	\$28,431	\$33,528	\$5,097
001-2210-522-39-30 - Central Stores Chgs	\$11,547	\$11,975	\$8,223	\$12,334	\$12,334	\$0
001-2210-522-39-60 - Insur Svc Chgs - Health	\$1,434,078	\$1,848,923	\$1,295,421	\$1,943,131	\$1,844,123	-\$99,008
001-2210-522-39-65 - Insur Svc Chgs - Risk Mgmt	\$1,458,820	\$1,572,029	\$1,086,604	\$1,629,906	\$1,629,906	\$0
001-2210-522-39-80 - Vehicle Service Chgs	\$406,125	\$435,759	\$325,469	\$488,204	\$522,861	\$34,657
001-2210-522-39-90 - Information Tech Charges	\$80,660	\$90,806	\$61,864	\$92,792	\$0	-\$92,792
001-2210-522-40-10 - Travel Education Member	\$11,052	\$11,653	\$3,417	\$10,000	\$20,000	\$10,000
001-2210-522-41-20 - Postage	\$17	—	\$369	—	\$0	\$0
001-2210-522-43-10 - Communication Svc/Phone	\$57,156	\$50,598	\$47,864	\$54,000	\$75,000	\$21,000

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
001-2210-522-46-10 - Land, Bldgs, Improvements	–	\$49,942	\$30,638	\$68,000	\$68,000	\$0
001-2210-522-46-30 - Machinery & Equipment	\$20,110	\$78,298	\$41,927	\$102,000	\$113,000	\$11,000
001-2210-522-46-40 - Maintenance Contracts	\$74,601	\$63,681	–	–	\$0	\$0
001-2210-522-46-50 - Special Services	\$76,223	\$75,985	\$81,460	\$86,000	\$98,000	\$12,000
001-2210-522-51-10 - Office Supplies	\$7,143	\$9,323	\$1,159	\$6,000	\$6,000	\$0
001-2210-522-52-15 - Small Tools Minor Equip	\$179,043	\$165,292	\$82,445	\$190,476	\$64,276	-\$126,200
001-2210-522-52-20 - Special Supplies	\$40,544	\$48,636	\$35,668	\$32,000	\$50,000	\$18,000
001-2210-522-52-25 - Software Purchases	\$93,860	\$101,199	\$65,811	\$91,000	\$91,000	\$0
001-2210-522-52-50 - Clothing	\$28,635	\$154,859	\$21,570	\$31,000	\$47,000	\$16,000
001-2210-522-52-51 - Fd Bunker Gear	\$255,213	\$173,916	\$105,093	\$128,000	\$128,000	\$0
001-2210-522-52-55 - Cleaning	\$2,634	\$13,079	\$2,644	\$5,000	\$5,000	\$0
001-2210-522-54-10 - Publications	\$690	\$833	\$0	\$800	\$2,000	\$1,200
OPERATING EXPENSES TOTAL	\$4,321,795	\$5,078,652	\$3,363,290	\$5,086,074	\$4,874,028	-\$212,046
Capital						
001-2210-522-64-05 - Motor Vehicles	–	\$32,786	–	–	\$0	\$0
001-2210-522-64-40 - Light	–	\$28,791	–	–	\$0	\$0
001-2210-522-64-45 - Rescue	\$12,776	\$0	–	–	\$0	\$0
CAPITAL TOTAL	\$12,776	\$61,577	–	–	\$0	\$0
FIRE OPERATIONS TOTAL	\$27,821,881	\$31,039,192	\$25,964,323	\$32,456,488	\$31,966,765	-\$489,723
EXPENDITURES TOTAL	\$27,821,881	\$31,039,192	\$25,964,323	\$32,456,488	\$31,966,765	-\$489,723

2220 - Fire Logistics By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Fire Logistics						
Personal Services						
001-2220-522-12-10 - Exempt	\$184,293	\$164,943	\$115,681	\$166,470	\$179,188	\$12,718
001-2220-522-12-24 - Non Exempt General Emp	\$174,458	\$169,591	\$131,230	\$188,071	\$200,238	\$12,167
001-2220-522-12-30 - Assignment Differential	–	\$23	–	–	\$0	\$0
001-2220-522-13-10 - Temporary & Part Time	\$59,931	\$39,282	\$20,862	\$35,000	\$35,000	\$0
001-2220-522-13-20 - Drop Plan Vac/Sick Payout	–	\$44,412	–	–	\$0	\$0
001-2220-522-14-10 - Overtime Regular	–	\$2,319	–	–	\$0	\$0
001-2220-522-15-40 - Paid Vacation Term Empl	–	\$1,673	–	–	\$0	\$0
001-2220-522-15-50 - Paid Sick Leave Term Empl	–	\$2,788	–	–	\$0	\$0
001-2220-522-17-10 - Sick Lv Sellback	\$733	\$1,419	\$763	\$700	\$700	\$0
001-2220-522-17-20 - Vacation Lv Sellback	–	\$610	\$763	\$700	\$700	\$0
001-2220-522-21-00 - Fica Taxes	\$32,075	\$32,330	\$20,565	\$27,123	\$29,026	\$1,903
001-2220-522-22-10 - Genl Employees Retirement	\$72,146	\$83,563	\$93,293	\$93,293	\$93,487	\$194
001-2220-522-23-20 - Gen Empl Veba Trust	\$8,072	\$7,512	\$5,555	\$8,864	\$9,486	\$622
001-2220-522-26-40 - Education	\$1,213	\$1,850	\$617	\$1,590	\$1,590	\$0
PERSONAL SERVICES TOTAL	\$532,921	\$552,315	\$389,330	\$521,811	\$549,415	\$27,604
Operating Expenses						
001-2220-522-39-20 - Central Svcs Chgs	\$15,398	\$19,029	\$11,287	\$16,930	\$19,965	\$3,035
001-2220-522-39-30 - Central Stores Chgs	\$7,982	\$8,278	\$5,684	\$8,526	\$8,526	\$0
001-2220-522-39-60 - Insur Svc Chgs - Health	\$21,943	\$28,291	\$19,822	\$29,733	\$28,218	-\$1,515
001-2220-522-39-65 - Insur Svc Chgs - Risk Mgmt	\$654	\$705	\$487	\$731	\$731	\$0
001-2220-522-41-20 - Postage	–	–	–	–	\$500	\$500
001-2220-522-44-10 - Rentals & Leases	\$162,829	\$132,864	\$128,496	\$168,500	\$191,000	\$22,500
001-2220-522-46-10 - Land, Bldgs, Improvements	\$208,020	\$245,885	\$171,396	\$239,000	\$416,500	\$177,500
001-2220-522-46-30 - Machinery & Equipment	\$15,795	\$12,726	\$1,000	\$6,000	\$0	-\$6,000
001-2220-522-46-40 - Maintenance Contracts	\$14,430	\$13,500	–	–	\$0	\$0
001-2220-522-46-50 - Special Services	\$2,485	\$3,240	\$430	\$2,000	\$2,000	\$0
001-2220-522-51-10 - Office Supplies	\$78	–	–	–	\$7,000	\$7,000
001-2220-522-52-05 - Chemicals/Horticultural	\$243	\$262	–	\$300	\$300	\$0
001-2220-522-52-15 - Small Tools Minor Equip	\$20,652	\$6,429	\$3,813	\$6,500	\$6,050	-\$450
001-2220-522-52-20 - Special Supplies	\$4,678	\$3,610	\$6,010	\$10,400	\$6,000	-\$4,400
001-2220-522-52-25 - Software Purchases	–	–	\$15,774	\$17,000	\$23,000	\$6,000
001-2220-522-52-55 - Cleaning	\$38,875	\$49,704	\$27,391	\$35,650	\$33,000	-\$2,650
OPERATING EXPENSES TOTAL	\$514,063	\$524,523	\$391,591	\$541,270	\$742,790	\$201,520
FIRE LOGISTICS TOTAL	\$1,046,983	\$1,076,839	\$780,921	\$1,063,081	\$1,292,205	\$229,124
EXPENDITURES TOTAL	\$1,046,983	\$1,076,839	\$780,921	\$1,063,081	\$1,292,205	\$229,124

2250 - Ocean Rescue By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Ocean Rescue						
Personal Services						
001-2250-522-12-10 - Exempt	\$79,587	\$43,817	\$141,104	\$72,013	\$0	-\$72,013
001-2250-522-12-24 - Non Exempt General Emp	\$979,681	\$860,649	\$698,512	\$999,417	\$1,202,265	\$202,848
001-2250-522-12-30 - Assignment Differential	\$69,367	\$57,346	\$49,302	\$66,937	\$66,937	\$0
001-2250-522-13-10 - Temporary & Part Time	\$141,884	\$103,251	\$109,280	\$229,516	\$229,516	\$0
001-2250-522-13-20 - Drop Plan Vac/Sick Payout	\$6,648	\$19,031	\$116	–	\$0	\$0
001-2250-522-14-10 - Overtime Regular	\$127,265	\$217,986	\$22,054	\$110,000	\$110,000	\$0
001-2250-522-14-40 - Overtime Call-In	–	\$52	\$153	–	\$0	\$0
001-2250-522-15-40 - Paid Vacation Term Empl	\$737	\$8,396	–	–	\$0	\$0
001-2250-522-15-50 - Paid Sick Leave Term Empl	\$2,290	\$6,955	–	–	\$0	\$0
001-2250-522-15-70 - Incentive Pay	\$16,969	\$13,596	\$9,388	\$16,969	\$16,969	\$0
001-2250-522-21-00 - Fica Taxes	\$106,083	\$97,960	\$75,717	\$81,965	\$92,191	\$10,226
001-2250-522-22-10 - Genl Employees Retirement	\$411,595	\$449,505	\$480,144	\$480,144	\$480,768	\$624
001-2250-522-23-20 - Gen Empl Veba Trust	\$23,982	\$20,318	\$18,891	\$26,786	\$30,604	\$3,818
001-2250-522-26-40 - Education	\$617	–	–	\$2,000	\$2,000	\$0
001-2250-522-26-60 - Allowance -Cell Phone	\$326	–	–	\$473	\$473	\$0
PERSONAL SERVICES TOTAL	\$1,967,031	\$1,898,861	\$1,604,662	\$2,086,220	\$2,231,723	\$145,503
Operating Expenses						
001-2250-522-31-60 - Other Professional	–	–	–	–	\$1,000	\$1,000
001-2250-522-39-20 - Central Svcs Chgs	\$22,917	\$28,321	\$16,798	\$25,197	\$29,714	\$4,517
001-2250-522-39-30 - Central Stores Chgs	\$2,422	\$2,512	\$1,725	\$2,587	\$2,587	\$0
001-2250-522-39-60 - Insur Svc Chgs - Health	\$284,359	\$366,617	\$256,865	\$385,297	\$365,665	-\$19,632
001-2250-522-39-65 - Insur Svc Chgs - Risk Mgmt	\$256,751	\$276,676	\$191,241	\$286,862	\$286,862	\$0
001-2250-522-39-80 - Vehicle Service Chgs	\$32,918	\$35,320	\$26,381	\$39,571	\$42,380	\$2,809
001-2250-522-39-90 - Information Tech Charges	\$9,060	\$10,200	\$6,952	\$10,423	\$0	-\$10,423
001-2250-522-40-10 - Travel Education Member	\$4,072	\$2,140	\$1,040	\$3,000	\$3,000	\$0
001-2250-522-43-10 - Communication Svc/Phone	–	–	–	–	\$7,000	\$7,000
001-2250-522-46-10 - Land, Bldgs, Improvements	\$1,447	\$1,151	–	\$3,000	\$3,000	\$0
001-2250-522-46-30 - Machinery & Equipment	\$10,840	\$39,451	–	\$19,000	\$17,000	-\$2,000
001-2250-522-46-50 - Special Services	\$25,807	\$13,339	\$0	\$9,500	\$5,000	-\$4,500
001-2250-522-51-10 - Office Supplies	\$300	\$316	\$0	\$2,000	\$3,000	\$1,000
001-2250-522-52-15 - Small Tools Minor Equip	\$32,251	\$1,011	\$10,973	\$19,600	\$18,812	-\$788
001-2250-522-52-20 - Special Supplies	\$18,750	\$7,155	\$2,772	\$15,712	\$9,000	-\$6,712
001-2250-522-52-25 - Software Purchases	–	\$13,002	\$15,000	\$15,000	\$20,000	\$5,000
001-2250-522-52-50 - Clothing	\$1,739	\$5,294	\$780	\$6,000	\$6,000	\$0
001-2250-522-52-55 - Cleaning	\$731	\$379	\$250	\$750	\$750	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
OPERATING EXPENSES TOTAL	\$704,365	\$802,885	\$530,776	\$843,499	\$820,770	-\$22,729
OCEAN RESCUE TOTAL	\$2,671,395	\$2,701,746	\$2,135,438	\$2,929,719	\$3,052,493	\$122,774
EXPENDITURES TOTAL	\$2,671,395	\$2,701,746	\$2,135,438	\$2,929,719	\$3,052,493	\$122,774

2260 - Fire Prevention By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Fire Prevention						
Personal Services						
001-2260-522-12-10 - Exempt	\$183,955	\$147,574	\$168,333	\$266,378	\$251,022	-\$15,356
001-2260-522-12-22 - Non Exempt Fire	\$700,635	\$784,308	\$470,708	\$1,007,419	\$917,262	-\$90,157
001-2260-522-12-24 - Non Exempt General Emp	\$58,107	\$45,028	\$33,528	\$48,249	\$0	-\$48,249
001-2260-522-12-30 - Assignment Differential	\$99,148	\$104,560	\$72,934	\$99,148	\$99,148	\$0
001-2260-522-13-20 - Drop Plan Vac/Sick Payout	\$45,879	\$43,620	\$13,392	–	\$0	\$0
001-2260-522-14-10 - Overtime Regular	\$91,375	\$110,542	\$53,609	\$70,000	\$70,000	\$0
001-2260-522-14-20 - Overtime Public Service	\$166	\$2,621	–	–	\$0	\$0
001-2260-522-15-10 - Stand By	\$25,526	\$24,158	\$15,755	\$25,000	\$25,000	\$0
001-2260-522-15-30 - Fire Incentive	\$1,328	\$2,207	\$1,894	\$2,640	\$2,640	\$0
001-2260-522-15-40 - Paid Vacation Term Empl	\$2,882	\$12,300	\$133	–	\$0	\$0
001-2260-522-15-50 - Paid Sick Leave Term Empl	\$11,336	\$9,494	\$138	–	\$0	\$0
001-2260-522-17-10 - Sick Lv Sellback	\$6,038	\$5,513	–	\$7,000	\$7,000	\$0
001-2260-522-17-20 - Vacation Lv Sellback	\$4,717	\$6,829	–	\$7,000	\$7,000	\$0
001-2260-522-21-00 - Fica Taxes	\$86,488	\$91,809	\$59,890	\$101,220	\$89,120	-\$12,100
001-2260-522-22-10 - Genl Employees Retirement	\$36,365	\$45,891	\$53,897	\$53,897	\$54,069	\$172
001-2260-522-22-20 - Police & Fire Retirement	\$938,047	\$1,066,846	\$1,188,532	\$1,188,532	\$1,217,636	\$29,104
001-2260-522-23-10 - Fire Health Insur Trust	\$103,283	\$89,396	\$76,047	\$141,329	\$97,270	-\$44,059
001-2260-522-23-20 - Gen Empl Veba Trust	\$5,595	\$2,920	\$1,725	\$33,079	\$29,240	-\$3,839
001-2260-522-26-40 - Education	–	–	–	\$1,100	\$1,100	\$0
001-2260-522-26-50 - Leather	\$1,320	\$1,760	–	\$1,980	\$1,980	\$0
PERSONAL SERVICES TOTAL	\$2,402,189	\$2,597,378	\$2,210,514	\$3,053,971	\$2,869,487	-\$184,484
Operating Expenses						
001-2260-522-31-50 - Medical	\$1,105	–	–	–	\$3,000	\$3,000
001-2260-522-31-60 - Other Professional	–	–	–	–	\$7,000	\$7,000
001-2260-522-39-20 - Central Svcs Chgs	\$3,223	\$3,983	\$2,362	\$3,543	\$4,178	\$635
001-2260-522-39-30 - Central Stores Chgs	\$888	\$921	\$633	\$949	\$0	-\$949
001-2260-522-39-60 - Insur Svc Chgs - Health	\$197,182	\$254,222	\$178,117	\$267,175	\$253,562	-\$13,613
001-2260-522-39-65 - Insur Svc Chgs - Risk Mgmt	\$10,054	\$10,834	\$7,489	\$11,233	\$11,233	\$0
001-2260-522-39-80 - Vehicle Service Chgs	\$41,312	\$44,327	\$33,108	\$49,662	\$53,187	\$3,525
001-2260-522-39-90 - Information Tech Charges	\$46,660	\$52,529	\$35,784	\$53,678	\$0	-\$53,678
001-2260-522-40-10 - Travel Education Member	\$1,784	\$9,375	\$2,039	\$3,888	\$3,888	\$0
001-2260-522-43-10 - Communication Svc/Phone	\$4,558	\$4,694	\$30,130	\$9,800	\$40,000	\$30,200
001-2260-522-45-55 - Ambulance Special Service	\$15,464	\$13,274	\$8,789	\$46,000	\$0	-\$46,000
001-2260-522-46-30 - Machinery & Equipment	\$776	\$1,500	–	\$3,000	\$0	-\$3,000
001-2260-522-46-50 - Special Services	\$3,513	\$2,779	\$0	\$5,500	\$25,395	\$19,895

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
001-2260-522-51-10 - Office Supplies	\$1,941	\$2,729	\$1,755	\$6,450	\$4,000	-\$2,450
001-2260-522-52-15 - Small Tools Minor Equip	\$2,828	\$991	\$29,174	\$6,000	\$2,000	-\$4,000
001-2260-522-52-20 - Special Supplies	\$23,302	\$8,845	\$2,553	\$8,000	\$9,000	\$1,000
001-2260-522-52-25 - Software Purchases	\$10,623	\$23,071	\$58,113	\$74,645	\$70,000	-\$4,645
001-2260-522-52-50 - Clothing	\$2,300	\$1,063	\$3,839	\$6,000	\$6,000	\$0
001-2260-522-52-51 - Fd Bunker Gear	—	\$5,940	—	—	\$0	\$0
001-2260-522-52-55 - Cleaning	—	—	—	\$500	\$500	\$0
001-2260-522-54-10 - Publications	\$849	\$119	\$3,041	\$5,000	\$4,000	-\$1,000
OPERATING EXPENSES TOTAL	\$368,362	\$441,196	\$396,925	\$561,023	\$496,943	-\$64,080
FIRE PREVENTION TOTAL	\$2,770,551	\$3,038,574	\$2,607,439	\$3,614,994	\$3,366,430	-\$248,564
EXPENDITURES TOTAL	\$2,770,551	\$3,038,574	\$2,607,439	\$3,614,994	\$3,366,430	-\$248,564

2270 - Fire Training By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Fire Training						
Personal Services						
001-2270-522-12-10 - Exempt	\$233,981	\$267,560	\$90,544	\$286,758	\$0	-\$286,758
001-2270-522-12-22 - Non Exempt Fire	\$262,872	\$274,563	\$186,570	\$283,405	\$421,940	\$138,535
001-2270-522-12-30 - Assignment Differential	\$87,681	\$92,099	\$49,082	\$87,681	\$87,681	\$0
001-2270-522-13-10 - Temporary & Part Time	\$18,414	—	—	\$25,821	\$25,821	\$0
001-2270-522-13-20 - Drop Plan Vac/Sick Payout	\$21,753	\$31,484	\$65,259	\$13,200	\$53,200	\$40,000
001-2270-522-14-10 - Overtime Regular	\$12,159	\$8,338	\$5,786	\$55,000	\$15,000	-\$40,000
001-2270-522-14-20 - Overtime Public Service	\$6,287	\$729	\$352	\$2,000	\$2,000	\$0
001-2270-522-15-30 - Fire Incentive	\$3,260	\$3,249	\$1,534	\$3,260	\$3,260	\$0
001-2270-522-15-40 - Paid Vacation Term Empl	—	—	\$2,016	—	\$0	\$0
001-2270-522-15-50 - Paid Sick Leave Term Empl	—	—	\$418	—	\$0	\$0
001-2270-522-15-80 - Fire Academy Instructor P	\$5,851	\$16,797	—	—	\$0	\$0
001-2270-522-17-10 - Sick Lv Sellback	\$840	—	\$959	\$2,300	\$2,300	\$0
001-2270-522-17-20 - Vacation Lv Sellback	\$840	—	\$959	\$4,000	\$4,000	\$0
001-2270-522-21-00 - Fica Taxes	\$46,611	\$49,117	\$23,870	\$43,783	\$32,257	-\$11,526
001-2270-522-22-10 - Genl Employees Retirement	—	\$4,810	\$11,623	\$11,623	\$11,780	\$157
001-2270-522-22-20 - Police & Fire Retirement	\$491,599	\$531,512	\$574,599	\$574,599	\$584,359	\$9,760
001-2270-522-23-10 - Fire Health Insur Trust	\$41,313	\$44,306	\$30,749	\$67,304	\$38,461	-\$28,843
001-2270-522-23-20 - Gen Empl Veba Trust	\$5,265	\$6,018	\$2,047	\$3,000	\$3,539	\$539
001-2270-522-26-40 - Education	—	—	—	\$1,080	\$1,080	\$0
001-2270-522-26-50 - Leather	\$440	\$440	—	\$660	\$660	\$0
PERSONAL SERVICES TOTAL	\$1,239,166	\$1,331,023	\$1,046,368	\$1,465,474	\$1,287,338	-\$178,136
Operating Expenses						
001-2270-522-31-50 - Medical	—	\$1,000	—	\$1,000	\$1,000	\$0
001-2270-522-31-60 - Other Professional	\$12,217	\$47,950	\$50	\$63,050	\$38,000	-\$25,050
001-2270-522-39-20 - Central Svcs Chgs	\$12,454	\$15,391	\$9,129	\$13,693	\$16,148	\$2,455

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
001-2270-522-39-30 - Central Stores Chgs	\$888	\$921	\$633	\$949	\$949	\$0
001-2270-522-39-60 - Insur Svc Chgs - Health	\$61,793	\$79,668	\$55,818	\$83,727	\$79,461	-\$4,266
001-2270-522-39-65 - Insur Svc Chgs - Risk Mgmt	\$10,054	\$10,834	\$7,489	\$11,233	\$11,233	\$0
001-2270-522-39-90 - Information Tech Charges	\$17,220	\$19,386	\$13,208	\$19,810	\$0	-\$19,810
001-2270-522-40-10 - Travel Education Member	\$11,208	\$7,967	\$262	\$4,000	\$4,000	\$0
001-2270-522-43-10 - Communication Svc/Phone	\$755	\$2,094	\$1,874	\$2,000	\$3,000	\$1,000
001-2270-522-46-10 - Land, Bldgs, Improvements	\$42,616	\$16,486	\$7,636	\$31,000	\$9,000	-\$22,000
001-2270-522-46-30 - Machinery & Equipment	\$1,882	–	–	–	\$0	\$0
001-2270-522-46-50 - Special Services	\$1,224	\$5,244	\$11	\$500	\$6,000	\$5,500
001-2270-522-49-50 - Credit Card Bank Fees	\$101	–	–	\$1,000	\$1,000	\$0
001-2270-522-51-10 - Office Supplies	\$1,505	\$400	\$0	\$534	\$3,000	\$2,466
001-2270-522-52-15 - Small Tools Minor Equip	\$15,927	\$13,943	\$10,062	\$15,000	\$9,000	-\$6,000
001-2270-522-52-20 - Special Supplies	\$4,808	\$4,713	\$734	–	\$0	\$0
001-2270-522-52-25 - Software Purchases	\$1,000	\$1,940	\$23,500	\$16,500	\$55,484	\$38,984
001-2270-522-52-50 - Clothing	\$1,148	\$700	\$4,553	\$300	\$2,000	\$1,700
001-2270-522-52-51 - Fd Bunker Gear	–	\$9,980	–	\$5,000	\$5,000	\$0
001-2270-522-54-10 - Publications	\$857	\$124	–	\$600	\$4,000	\$3,400
OPERATING EXPENSES TOTAL	\$197,656	\$238,741	\$134,958	\$269,896	\$248,275	-\$21,621
Capital						
001-2270-522-64-10 - Heavy Machinery & Equip	–	\$11,623	–	–	\$0	\$0
CAPITAL TOTAL	–	\$11,623	–	–	\$0	\$0
FIRE TRAINING TOTAL	\$1,436,822	\$1,581,386	\$1,181,325	\$1,735,370	\$1,535,613	-\$199,757
EXPENDITURES TOTAL	\$1,436,822	\$1,581,386	\$1,181,325	\$1,735,370	\$1,535,613	-\$199,757

3005-3080 - Public Works Department

3005-3080 - Public Works Department

3005-3080 - Public Works Department Summary

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	\$375,930	\$392,081	\$303,295	\$412,948	\$436,563	\$23,615
EXEC SALARIES TOTAL	\$375,930	\$392,081	\$303,295	\$412,948	\$436,563	\$23,615
Regular Salaries & Wages						
12-61 - Parental Leave	–	\$4,729	–	\$0	–	\$0
12-10 - Exempt	\$1,211,976	\$1,370,120	\$892,389	\$1,285,397	\$1,374,202	\$88,805
12-24 - Non Exempt General Emp	\$6,552,999	\$6,876,095	\$5,315,255	\$7,375,381	\$7,926,961	\$551,580
12-26 - Non Exempt Non Bargaining	\$378,402	\$398,548	\$300,237	\$425,051	\$450,732	\$25,681
12-30 - Assignment Differential	\$69,874	\$38,623	\$28,547	\$63,100	\$63,100	\$0
REGULAR SALARIES & WAGES TOTAL	\$8,213,252	\$8,688,115	\$6,536,429	\$9,148,929	\$9,814,995	\$666,066
Other Salaries & Wages						
13-10 - Temporary & Part Time	\$321,026	\$488,693	\$301,980	\$487,737	\$484,040	-\$3,697
13-20 - Drop Plan Vac/Sick Payout	\$98,575	\$56,595	\$122,894	\$57,930	\$57,930	\$0
OTHER SALARIES & WAGES TOTAL	\$419,601	\$545,288	\$424,874	\$545,667	\$541,970	-\$3,697
Overtime						
14-10 - Overtime Regular	\$851,432	\$837,623	\$646,519	\$491,610	\$491,610	\$0
14-40 - Overtime Call-In	\$84,299	\$77,927	\$74,078	\$38,700	\$57,700	\$19,000
OVERTIME TOTAL	\$935,731	\$915,550	\$720,598	\$530,310	\$549,310	\$19,000
Special Pay						
15-10 - Stand By	\$22,744	\$23,171	\$17,483	\$16,800	\$21,800	\$5,000
15-40 - Paid Vacation Term Empl	\$9,452	\$26,708	\$9,964	\$0	\$0	\$0
15-50 - Paid Sick Leave Term Empl	\$6,221	\$57,796	\$10,739	\$0	\$0	\$0
15-70 - Incentive Pay	\$6,593	\$6,293	\$3,692	\$5,300	\$5,300	\$0
17-10 - Sick Lv Sellback	\$39,357	\$27,965	\$60,708	\$26,550	\$26,550	\$0
17-20 - Vacation Lv Sellback	\$18,496	\$25,487	\$52,734	\$31,800	\$31,800	\$0
SPECIAL PAY TOTAL	\$102,862	\$167,420	\$155,319	\$80,450	\$85,450	\$5,000
Fica Taxes						
21-00 - Fica Taxes	\$752,596	\$803,281	\$609,909	\$730,931	\$770,671	\$39,740
FICA TAXES TOTAL	\$752,596	\$803,281	\$609,909	\$730,931	\$770,671	\$39,740
Retirement Contributions						
22-10 - Genl Employees Retirement	\$3,395,973	\$3,684,499	\$3,927,074	\$3,927,074	\$3,932,316	\$5,242
RETIREMENT CONTRIBUTIONS TOTAL	\$3,395,973	\$3,684,499	\$3,927,074	\$3,927,074	\$3,932,316	\$5,242
Health Insurance						
23-20 - Gen Empl Veba Trust	\$191,546	\$203,294	\$153,306	\$244,202	\$252,523	\$8,321
HEALTH INSURANCE TOTAL	\$191,546	\$203,294	\$153,306	\$244,202	\$252,523	\$8,321
Allowances						

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
26-20 - Automobile	\$8,453	\$8,404	\$4,004	\$8,400	\$8,400	\$0
26-40 - Education	\$2,559	\$15,616	\$10,066	\$3,000	\$4,415	\$1,415
26-60 - Allowance -Cell Phone	\$5,691	\$6,117	\$4,413	\$5,940	\$5,940	\$0
ALLOWANCES TOTAL	\$16,702	\$30,137	\$18,483	\$17,340	\$18,755	\$1,415
PERSONAL SERVICES TOTAL	\$14,404,194	\$15,429,664	\$12,849,287	\$15,637,851	\$16,402,553	\$764,702
Operating Expenses						
Professional Services						
31-10 - Engineering	\$405	—	—	\$1,000	\$1,000	\$0
31-60 - Other Professional	\$560	\$10,478	\$47,793	\$354,419	\$499,079	\$144,660
PROFESSIONAL SERVICES TOTAL	\$965	\$10,478	\$47,793	\$355,419	\$500,079	\$144,660
Intergovernment Oper Svcs						
39-20 - Central Svcs Chgs	\$142,732	\$176,387	\$104,619	\$156,928	\$185,059	\$28,131
39-30 - Central Stores Chgs	\$177,660	\$184,236	\$126,509	\$189,763	\$189,763	\$0
39-60 - Insur Svc Chgs -Health	\$1,342,573	\$1,730,949	\$1,212,764	\$1,819,146	\$1,726,454	-\$92,692
39-65 - Insur Svc Chgs -Risk Mgmt	\$2,202,831	\$2,373,779	\$1,640,782	\$2,461,173	\$2,461,173	\$0
39-80 - Vehicle Service Chgs	\$1,357,035	\$1,456,059	\$1,087,533	\$1,631,299	\$1,747,103	\$115,804
39-90 - Information Tech Charges	\$186,127	\$209,539	\$142,752	\$214,123	\$446,436	\$232,313
INTERGOVERNMENT OPER SVCS TOTAL	\$5,408,958	\$6,130,949	\$4,314,958	\$6,472,432	\$6,755,988	\$283,556
Travel Education Member						
40-10 - Travel Education Member	\$30,981	\$26,432	\$12,696	\$15,468	\$15,468	\$0
TRAVEL EDUCATION MEMBER TOTAL	\$30,981	\$26,432	\$12,696	\$15,468	\$15,468	\$0
Communications & Freight						
41-10 - Other Communications	\$4,572	\$6,701	\$4,061	\$1,300	\$1,300	\$0
41-20 - Postage	\$1,268	\$1,231	\$608	\$1,250	\$1,250	\$0
COMMUNICATIONS & FREIGHT TOTAL	\$5,840	\$7,932	\$4,669	\$2,550	\$2,550	\$0
Utility Services						
43-10 - Communication Svc/Phone	\$11,493	\$13,046	\$9,261	\$18,954	\$18,954	\$0
43-20 - Gas	\$29,501	\$32,883	\$23,840	\$23,809	\$23,809	\$0
43-30 - Electric	\$4,307,029	\$4,615,064	\$0	\$0	\$0	\$0
43-40 - Water And Wastewater	\$4,086,508	\$4,012,619	\$0	\$0	\$0	\$0
UTILITY SERVICES TOTAL	\$8,434,529	\$8,673,613	\$33,101	\$42,763	\$42,763	\$0
Rentals & Leases						
44-10 - Rentals & Leases	\$95,853	\$60,142	\$137,052	\$316,000	\$316,000	\$0
44-20 - Faa Land Rent	\$284,530	\$294,165	\$200,359	\$300,538	\$307,751	\$7,213
RENTALS & LEASES TOTAL	\$380,383	\$354,307	\$337,411	\$616,538	\$623,751	\$7,213
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	\$1,769,923	\$1,895,861	\$1,146,460	\$1,538,920	\$1,538,920	\$0
46-30 - Machinery & Equipment	\$28,900	\$31,177	\$22,589	\$33,522	\$33,522	\$0
46-40 - Maintenance Contracts	\$500,451	\$556,550	\$377,440	\$700,000	\$650,000	-\$50,000
46-41 - Street Lighting	\$21,257	\$191,413	\$122,825	\$240,000	\$240,000	\$0
46-50 - Special Services	\$27,115	\$41,795	\$33,002	\$74,225	\$74,225	\$0
46-75 - Bldg Maint Bso Public Saf	\$95,127	\$63,473	\$32,899	\$65,000	\$65,000	\$0
REPAIR & MAINTENANCE TOTAL	\$2,442,773	\$2,780,268	\$1,735,214	\$2,651,667	\$2,601,667	-\$50,000
Promotional Activities	—	\$150	—	\$0	\$0	\$0
Other Current Charges						
49-50 - Credit Card Bank Fees	\$8,798	\$6,297	\$6,116	\$6,937	\$6,486	-\$451
OTHER CURRENT CHARGES TOTAL	\$8,798	\$6,297	\$6,116	\$6,937	\$6,486	-\$451
Office Supplies						
51-10 - Office Supplies	\$11,109	\$6,487	\$4,097	\$6,300	\$6,300	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
OFFICE SUPPLIES TOTAL	\$11,109	\$6,487	\$4,097	\$6,300	\$6,300	\$0
Operating Supplies						
52-23 - Cogs-markers	–	\$148,129	\$62,148	\$0	\$0	\$0
52-24 - Cogs-vault	–	\$35,430	\$25,276	\$0	\$0	\$0
52-05 - Chemicals/Horticultural	\$120,420	\$122,962	\$73,741	\$138,034	\$138,034	\$0
52-15 - Small Tools Minor Equip	\$91,280	\$104,188	\$46,577	\$71,080	\$71,080	\$0
52-20 - Special Supplies	\$454,602	\$119,504	\$158,188	\$369,177	\$369,177	\$0
52-25 - Software Purchases	\$9,191	\$30,085	\$29,808	\$44,970	\$44,970	\$0
52-30 - Holiday Decorations	\$90,983	\$99,995	\$88,775	\$100,000	\$100,000	\$0
52-50 - Clothing	\$66,289	\$62,372	\$56,471	\$71,137	\$72,457	\$1,320
52-55 - Cleaning	\$90,348	\$63,854	\$24,371	\$63,065	\$63,065	\$0
OPERATING SUPPLIES TOTAL	\$923,114	\$786,520	\$565,356	\$857,463	\$858,783	\$1,320
Public/Subscript/Membersh						
54-10 - Publications	\$16	–	\$16	\$150	\$150	\$0
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	\$16	–	\$16	\$150	\$150	\$0
OPERATING EXPENSES TOTAL	\$17,647,466	\$18,783,433	\$7,061,427	\$11,027,687	\$11,413,985	\$386,298
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	\$0	\$91,360	\$4,438	\$0	\$0	\$0
64-10 - Heavy Machinery & Equip	\$7,853	\$123,944	–	\$0	\$0	\$0
64-40 - Light	–	\$14,441	–	\$0	\$0	\$0
MACHINERY & EQUIPMENT TOTAL	\$7,853	\$229,745	\$4,438	\$0	\$0	\$0
CAPITAL TOTAL	\$7,853	\$229,745	\$4,438	\$0	\$0	\$0
EXPENDITURES TOTAL	\$32,059,514	\$34,442,842	\$19,915,151	\$26,665,538	\$27,816,538	\$1,151,000

3005-3080 - Public Works Department By Division

3005 - Public Works Administration By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Public Works Administration						
Personal Services						
001-3005-530-11-20 - Executive	\$195,190	\$206,456	\$154,243	\$221,312	\$238,220	\$16,908
001-3005-530-12-10 - Exempt	\$234,786	\$275,882	\$78,572	\$115,494	\$116,470	\$976
001-3005-530-12-26 - Non Exempt Non Bargaining	\$68,110	\$75,799	\$61,271	\$77,126	\$91,259	\$14,133
001-3005-530-12-30 - Assignment Differential	\$30,313	\$10,486	\$1,958	\$8,000	\$8,000	\$0
001-3005-530-14-10 - Overtime Regular	\$974	\$396	–	\$1,000	\$1,000	\$0
001-3005-530-14-40 - Overtime Call-In	–	\$832	\$2,664	–	\$0	\$0
001-3005-530-15-40 - Paid Vacation Term Empl	–	\$7,123	\$536	–	\$0	\$0
001-3005-530-15-50 - Paid Sick Leave Term Empl	–	\$18,787	\$1,414	–	\$0	\$0
001-3005-530-17-10 - Sick Lv Sellback	\$9,605	\$2,979	\$4,815	\$2,000	\$2,000	\$0
001-3005-530-17-20 - Vacation Lv Sellback	\$2,709	\$2,979	\$4,815	\$4,000	\$4,000	\$0
001-3005-530-21-00 - Fica Taxes	\$39,971	\$42,928	\$20,766	\$31,666	\$34,115	\$2,449
001-3005-530-22-10 - Genl Employees Retirement	\$157,713	\$175,266	\$190,640	\$190,640	\$190,871	\$231
001-3005-530-23-20 - Gen Empl Veba Trust	\$11,207	\$12,221	\$6,617	\$10,758	\$11,149	\$391
001-3005-530-26-20 - Automobile	\$4,226	\$4,192	\$11	\$4,200	\$4,200	\$0
001-3005-530-26-60 - Allowance -Cell Phone	\$483	\$481	\$341	\$480	\$480	\$0
PERSONAL SERVICES TOTAL	\$755,287	\$836,807	\$528,662	\$666,676	\$701,764	\$35,088
Operating Expenses						
001-3005-530-39-20 - Central Svcs Chgs	\$6,290	\$7,773	\$4,610	\$6,915	\$8,155	\$1,240
001-3005-530-39-30 - Central Stores Chgs	\$564	\$585	\$402	\$603	\$603	\$0
001-3005-530-39-60 - Insur Svc Chgs - Health	\$28,081	\$36,204	\$25,366	\$38,049	\$36,110	-\$1,939
001-3005-530-39-65 - Insur Svc Chgs - Risk Mgmt	\$6,420	\$6,918	\$4,782	\$7,173	\$7,173	\$0
001-3005-530-39-80 - Vehicle Service Chgs	\$19,841	\$21,289	\$15,901	\$23,851	\$25,544	\$1,693
001-3005-530-39-90 - Information Tech Charges	\$11,613	\$13,074	\$8,904	\$13,360	\$164,451	\$151,091
001-3005-530-40-10 - Travel Education Member	\$5,314	\$1,985	\$262	\$1,000	\$1,000	\$0
001-3005-530-41-20 - Postage	\$809	\$781	\$516	\$650	\$650	\$0
001-3005-530-43-10 - Communication Svc/Phone	\$9,013	\$11,208	\$6,070	\$14,004	\$14,004	\$0
001-3005-530-46-40 - Maintenance Contracts	–	\$40,714	\$21,223	\$100,000	\$100,000	\$0
001-3005-530-46-50 - Special Services	\$26,825	\$26,328	\$28,536	\$60,000	\$60,000	\$0
001-3005-530-49-50 - Credit Card Bank Fees	\$8,798	\$6,297	\$6,116	\$6,937	\$6,486	-\$451
001-3005-530-51-10 - Office Supplies	\$1,126	\$704	\$297	\$1,000	\$1,000	\$0
001-3005-530-52-20 - Special Supplies	\$154	\$137	\$2,381	\$200	\$200	\$0
001-3005-530-52-25 - Software Purchases	\$600	\$552	\$2,052	\$970	\$970	\$0
001-3005-530-54-10 - Publications	\$16	–	\$16	–	\$0	\$0
OPERATING EXPENSES TOTAL	\$125,464	\$174,549	\$127,433	\$274,712	\$426,346	\$151,634
PUBLIC WORKS ADMINISTRATION TOTAL	\$880,751	\$1,011,356	\$656,095	\$941,388	\$1,128,110	\$186,722

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
EXPENDITURES TOTAL	\$880,751	\$1,011,356	\$656,095	\$941,388	\$1,128,110	\$186,722

3030 - Streets By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Streets						
Personal Services						
001-3030-530-12-10 - Exempt	\$213,277	\$223,993	\$166,813	\$236,350	\$258,593	\$22,243
001-3030-530-12-24 - Non Exempt General Emp	\$1,366,882	\$1,405,060	\$998,406	\$1,498,986	\$1,517,169	\$18,183
001-3030-530-12-30 - Assignment Differential	\$2,096	\$353	\$398	\$3,800	\$3,800	\$0
001-3030-530-13-20 - Drop Plan Vac/Sick Payout	\$28,087	\$28,244	\$34,207	\$19,600	\$19,600	\$0
001-3030-530-14-10 - Overtime Regular	\$210,113	\$226,296	\$145,301	\$110,000	\$110,000	\$0
001-3030-530-14-40 - Overtime Call-In	\$19,065	\$20,634	\$22,047	\$10,000	\$10,000	\$0
001-3030-530-15-10 - Stand By	\$4,528	\$5,633	\$4,098	\$4,300	\$4,300	\$0
001-3030-530-15-40 - Paid Vacation Term Empl	—	\$15,561	—	—	\$0	\$0
001-3030-530-15-50 - Paid Sick Leave Term Empl	—	\$22,946	—	—	\$0	\$0
001-3030-530-17-10 - Sick Lv Sellback	—	\$9,376	\$18,140	\$5,000	\$5,000	\$0
001-3030-530-17-20 - Vacation Lv Sellback	—	\$7,976	\$14,303	\$8,000	\$8,000	\$0
001-3030-530-21-00 - Fica Taxes	\$140,389	\$149,916	\$106,748	\$132,754	\$141,063	\$8,309
001-3030-530-22-10 - Genl Employees Retirement	\$655,781	\$707,879	\$750,923	\$750,923	\$751,876	\$953
001-3030-530-23-20 - Gen Empl Veba Trust	\$35,550	\$36,641	\$26,213	\$47,422	\$46,099	-\$1,323
PERSONAL SERVICES TOTAL	\$2,675,768	\$2,860,510	\$2,287,598	\$2,827,135	\$2,875,500	\$48,365
Operating Expenses						
001-3030-530-31-60 - Other Professional	—	\$10,428	\$13,760	\$353,919	\$353,919	\$0
001-3030-530-39-20 - Central Svcs Chgs	\$12,673	\$15,661	\$9,289	\$13,933	\$16,431	\$2,498
001-3030-530-39-30 - Central Stores Chgs	\$8,145	\$8,447	\$5,800	\$8,700	\$8,700	\$0
001-3030-530-39-60 - Insur Svc Chgs - Health	\$221,057	\$285,004	\$199,684	\$299,526	\$284,264	-\$15,262
001-3030-530-39-65 - Insur Svc Chgs - Risk Mgmt	\$201,017	\$216,617	\$149,728	\$224,592	\$224,592	\$0
001-3030-530-39-80 - Vehicle Service Chgs	\$474,621	\$509,254	\$380,363	\$570,544	\$611,047	\$40,503
001-3030-530-39-90 - Information Tech Charges	\$49,933	\$56,214	\$38,296	\$57,444	\$0	-\$57,444
001-3030-530-40-10 - Travel Education Member	\$4,339	\$3,880	\$3,244	\$2,900	\$2,900	\$0
001-3030-530-44-10 - Rentals & Leases	\$95,797	\$60,142	\$131,781	\$316,000	\$316,000	\$0
001-3030-530-46-10 - Land, Bldgs, Improvements	\$251,076	\$249,812	\$192,982	\$300,000	\$300,000	\$0
001-3030-530-46-30 - Machinery & Equipment	\$14,264	\$13,997	\$10,240	\$13,000	\$13,000	\$0
001-3030-530-48-10 - Advertising	—	\$150	—	—	\$0	\$0
001-3030-530-51-10 - Office Supplies	\$8	\$94	—	\$300	\$300	\$0
001-3030-530-52-15 - Small Tools Minor Equip	\$2,072	\$1,690	\$1,010	\$2,000	\$2,000	\$0
001-3030-530-52-20 - Special Supplies	\$25,171	\$31,487	\$25,045	\$30,600	\$30,600	\$0
001-3030-530-52-50 - Clothing	\$14,099	\$8,234	\$8,397	\$12,720	\$12,720	\$0
001-3030-530-52-55 - Cleaning	\$597	\$1,103	\$1,247	\$750	\$750	\$0
OPERATING EXPENSES TOTAL	\$1,374,870	\$1,472,214	\$1,170,866	\$2,206,928	\$2,177,223	-\$29,705
STREETS TOTAL	\$4,050,638	\$4,332,724	\$3,458,464	\$5,034,063	\$5,052,723	\$18,660
EXPENDITURES TOTAL	\$4,050,638	\$4,332,724	\$3,458,464	\$5,034,063	\$5,052,723	\$18,660

3040 - Grounds and Parks Maintenance By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Grounds Parks Maintenance						
Personal Services						
001-3040-530-12-10 - Exempt	\$389,285	\$409,242	\$253,889	\$433,368	\$467,480	\$34,112
001-3040-530-12-24 - Non Exempt General Emp	\$3,463,794	\$3,695,112	\$2,672,440	\$4,003,870	\$4,315,960	\$312,090
001-3040-530-12-30 - Assignment Differential	\$12,198	\$9,960	\$12,625	\$8,900	\$8,900	\$0
001-3040-530-12-61 - Parental Leave	—	\$4,729	—	—	—	\$0
001-3040-530-13-10 - Temporary & Part Time	\$266,292	\$373,690	\$226,469	\$399,216	\$415,098	\$15,882
001-3040-530-13-20 - Drop Plan Vac/Sick Payout	\$32,585	\$17,453	\$63,208	\$31,730	\$31,730	\$0
001-3040-530-14-10 - Overtime Regular	\$421,351	\$446,055	\$332,120	\$254,000	\$254,000	\$0
001-3040-530-14-40 - Overtime Call-In	\$9,122	\$3,959	\$4,442	\$6,300	\$6,300	\$0
001-3040-530-15-10 - Stand By	\$1,441	\$285	—	\$2,500	\$2,500	\$0
001-3040-530-15-40 - Paid Vacation Term Empl	\$5,330	\$4,024	\$8,239	—	\$0	\$0
001-3040-530-15-50 - Paid Sick Leave Term Empl	\$4,842	\$640	\$9,325	—	\$0	\$0
001-3040-530-15-70 - Incentive Pay	\$4,176	\$3,673	\$761	\$2,000	\$2,000	\$0
001-3040-530-17-10 - Sick Lv Sellback	\$6,758	\$8,780	\$14,813	\$6,000	\$6,000	\$0
001-3040-530-17-20 - Vacation Lv Sellback	\$8,740	\$8,548	\$15,858	\$8,000	\$8,000	\$0
001-3040-530-21-00 - Fica Taxes	\$346,114	\$374,877	\$270,765	\$339,449	\$360,717	\$21,268
001-3040-530-22-10 - Genl Employees Retirement	\$1,560,542	\$1,689,571	\$1,795,804	\$1,795,804	\$1,798,242	\$2,438
001-3040-530-23-20 - Gen Empl Veba Trust	\$86,617	\$92,285	\$65,919	\$111,414	\$118,138	\$6,724
001-3040-530-26-60 - Allowance -Cell Phone	—	—	—	\$480	\$480	\$0
PERSONAL SERVICES TOTAL	\$6,619,188	\$7,142,884	\$5,746,676	\$7,403,031	\$7,795,545	\$392,514
Operating Expenses						
001-3040-530-39-20 - Central Svcs Chgs	\$35,786	\$44,224	\$26,230	\$39,345	\$46,398	\$7,053
001-3040-530-39-30 - Central Stores Chgs	\$81,073	\$84,072	\$57,729	\$86,594	\$86,594	\$0
001-3040-530-39-60 - Insur Svc Chgs - Health	\$665,814	\$858,419	\$601,439	\$902,158	\$856,191	-\$45,967
001-3040-530-39-65 - Insur Svc Chgs - Risk Mgmt	\$609,417	\$656,710	\$453,925	\$680,888	\$680,888	\$0
001-3040-530-39-80 - Vehicle Service Chgs	\$705,244	\$756,706	\$565,185	\$847,778	\$907,961	\$60,183
001-3040-530-39-90 - Information Tech Charges	\$28,559	\$32,151	\$21,904	\$32,854	\$0	-\$32,854
001-3040-530-40-10 - Travel Education Member	\$14,215	\$5,106	\$6,488	\$6,988	\$6,988	\$0
001-3040-530-44-10 - Rentals & Leases	\$56	—	—	—	\$0	\$0
001-3040-530-46-10 - Land, Bldgs, Improvements	\$525,511	\$552,453	\$369,120	\$400,000	\$400,000	\$0
001-3040-530-46-30 - Machinery & Equipment	\$7,381	\$13,594	\$7,825	\$15,400	\$15,400	\$0
001-3040-530-46-50 - Special Services	\$60	\$13,947	\$4,466	\$10,725	\$10,725	\$0
001-3040-530-52-05 - Chemicals/Horticultural	\$119,243	\$121,435	\$73,741	\$136,200	\$136,200	\$0
001-3040-530-52-15 - Small Tools Minor Equip	\$86,696	\$80,830	\$24,678	\$60,000	\$60,000	\$0
001-3040-530-52-20 - Special Supplies	\$36,047	\$40,401	\$23,670	\$28,495	\$28,495	\$0
001-3040-530-52-50 - Clothing	\$39,937	\$36,465	\$29,412	\$40,620	\$40,620	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
001-3040-530-52-55 - Cleaning	\$577	\$1,232	\$100	\$6,665	\$6,665	\$0
OPERATING EXPENSES TOTAL	\$2,955,614	\$3,297,745	\$2,265,914	\$3,294,710	\$3,283,125	-\$11,585
GROUNDS PARKS MAINTENANCE TOTAL	\$9,574,801	\$10,440,629	\$8,012,589	\$10,697,741	\$11,078,670	\$380,929
EXPENDITURES TOTAL	\$9,574,801	\$10,440,629	\$8,012,589	\$10,697,741	\$11,078,670	\$380,929

3050 - Animal Control by Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Animal Control						
Personal Services						
001-3050-530-12-24 - Non Exempt General Emp	\$153,826	\$160,414	\$116,603	\$167,530	\$176,707	\$9,177
001-3050-530-14-10 - Overtime Regular	\$927	\$541	\$153	\$1,060	\$1,060	\$0
001-3050-530-14-40 - Overtime Call-In	\$6,939	\$6,755	\$5,939	\$6,400	\$6,400	\$0
001-3050-530-17-10 - Sick Lv Sellback	—	—	—	\$750	\$750	\$0
001-3050-530-21-00 - Fica Taxes	\$11,744	\$12,195	\$8,726	\$12,816	\$13,519	\$703
001-3050-530-22-10 - Genl Employees Retirement	\$73,148	\$77,980	\$82,069	\$82,069	\$82,161	\$92
001-3050-530-23-20 - Gen Empl Veba Trust	\$3,459	\$3,608	\$2,623	\$4,189	\$4,418	\$229
001-3050-530-26-60 - Allowance -Cell Phone	—	\$3	\$3	—	\$0	\$0
PERSONAL SERVICES TOTAL	\$250,044	\$261,497	\$216,116	\$274,814	\$285,015	\$10,201
Operating Expenses						
001-3050-530-39-20 - Central Svcs Chgs	\$13,883	\$17,156	\$10,176	\$15,264	\$18,000	\$2,736
001-3050-530-39-30 - Central Stores Chgs	\$725	\$752	\$517	\$775	\$775	\$0
001-3050-530-39-60 - Insur Svc Chgs - Health	\$34,654	\$44,679	\$31,304	\$46,956	\$44,563	-\$2,393
001-3050-530-39-65 - Insur Svc Chgs - Risk Mgmt	\$11,545	\$12,441	\$8,599	\$12,899	\$12,899	\$0
001-3050-530-39-80 - Vehicle Service Chgs	\$12,619	\$13,540	\$10,113	\$15,170	\$16,247	\$1,077
001-3050-530-39-90 - Information Tech Charges	\$6,017	\$6,774	\$4,616	\$6,922	\$0	-\$6,922
001-3050-530-40-10 - Travel Education Member	\$225	\$380	\$150	\$480	\$480	\$0
001-3050-530-43-10 - Communication Svc/Phone	—	—	—	\$750	\$750	\$0
001-3050-530-52-15 - Small Tools Minor Equip	\$300	\$302	\$49	\$930	\$930	\$0
001-3050-530-52-20 - Special Supplies	\$1,638	\$3,391	\$1,781	\$3,032	\$3,032	\$0
001-3050-530-52-50 - Clothing	\$562	\$263	\$472	\$632	\$632	\$0
001-3050-530-52-55 - Cleaning	\$204	—	—	\$100	\$100	\$0
OPERATING EXPENSES TOTAL	\$82,372	\$99,678	\$67,778	\$103,910	\$98,408	-\$5,502
Capital						
001-3050-530-64-05 - Motor Vehicles	—	\$90,290	—	—	\$0	\$0
CAPITAL TOTAL	—	\$90,290	—	—	\$0	\$0
ANIMAL CONTROL TOTAL	\$332,416	\$451,465	\$283,894	\$378,724	\$383,423	\$4,699
EXPENDITURES TOTAL	\$332,416	\$451,465	\$283,894	\$378,724	\$383,423	\$4,699

3070 - Cemetery By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Cemetery						
Personal Services						
001-3070-530-12-10 - Exempt	\$85,654	\$114,776	\$80,114	\$115,233	\$124,036	\$8,803
001-3070-530-12-24 - Non Exempt General Emp	\$100,344	\$106,620	\$79,192	\$113,249	\$121,901	\$8,652
001-3070-530-12-30 - Assignment Differential	-\$8	\$442	\$348	—	\$0	\$0
001-3070-530-13-10 - Temporary & Part Time	\$16,172	\$49,941	\$24,843	\$16,681	\$16,681	\$0
001-3070-530-14-10 - Overtime Regular	\$30,034	\$26,076	\$16,509	\$10,550	\$10,550	\$0
001-3070-530-14-40 - Overtime Call-In	\$1,107	\$704	\$921	—	\$0	\$0
001-3070-530-15-70 - Incentive Pay	\$2	\$2	—	—	\$0	\$0
001-3070-530-17-10 - Sick Lv Sellback	\$1,354	\$1,597	\$2,579	\$1,800	\$1,800	\$0
001-3070-530-17-20 - Vacation Lv Sellback	\$2,108	\$1,597	\$2,579	\$1,800	\$1,800	\$0
001-3070-530-21-00 - Fica Taxes	\$18,411	\$22,957	\$15,804	\$17,479	\$18,815	\$1,336
001-3070-530-22-10 - Genl Employees Retirement	\$78,472	\$84,502	\$89,920	\$89,920	\$90,045	\$125
001-3070-530-23-20 - Gen Empl Veba Trust	\$4,185	\$4,978	\$3,584	\$5,713	\$6,149	\$436
PERSONAL SERVICES TOTAL	\$337,835	\$414,192	\$316,391	\$372,425	\$391,777	\$19,352
Operating Expenses						
001-3070-530-39-20 - Central Svcs Chgs	\$9,741	\$12,038	\$7,140	\$10,710	\$12,630	\$1,920
001-3070-530-39-30 - Central Stores Chgs	\$4,675	\$4,848	\$3,329	\$4,993	\$4,993	\$0
001-3070-530-39-60 - Insur Svc Chgs - Health	\$37,135	\$47,877	\$33,544	\$50,316	\$47,752	-\$2,564
001-3070-530-39-65 - Insur Svc Chgs - Risk Mgmt	\$56,887	\$61,302	\$42,373	\$63,559	\$63,559	\$0
001-3070-530-39-80 - Vehicle Service Chgs	\$14,980	\$16,073	\$12,005	\$18,007	\$19,285	\$1,278
001-3070-530-39-90 - Information Tech Charges	\$4,602	\$5,181	\$3,528	\$5,294	\$0	-\$5,294
001-3070-530-40-10 - Travel Education Member	—	—	\$381	—	—	\$0
001-3070-530-41-10 - Other Communications	—	\$2,213	\$2,023	—	\$0	\$0
001-3070-530-46-10 - Land, Bldgs, Improvements	\$660	\$52,170	\$60,222	\$3,000	\$3,000	\$0
001-3070-530-52-05 - Chemicals/Horticultural	\$1,177	\$1,527	—	\$1,834	\$1,834	\$0
001-3070-530-52-15 - Small Tools Minor Equip	\$829	\$1,178	\$199	\$900	\$900	\$0
001-3070-530-52-20 - Special Supplies	\$384,250	\$38,772	\$100,796	\$305,000	\$305,000	\$0
001-3070-530-52-23 - Cogs-markers	—	\$148,129	\$62,148	—	\$0	\$0
001-3070-530-52-24 - Cogs-vault	—	\$35,430	\$25,276	—	\$0	\$0
001-3070-530-52-25 - Software Purchases	—	\$1,925	—	—	\$0	\$0
001-3070-530-52-50 - Clothing	\$1,911	\$5,505	\$6,413	\$1,400	\$1,400	\$0
001-3070-530-52-55 - Cleaning	—	—	\$186	\$100	\$100	\$0
OPERATING EXPENSES TOTAL	\$516,847	\$434,168	\$359,562	\$465,113	\$460,453	-\$4,660
CEMETERY TOTAL	\$854,683	\$848,360	\$675,953	\$837,538	\$852,230	\$14,692
EXPENDITURES TOTAL	\$854,683	\$848,360	\$675,953	\$837,538	\$852,230	\$14,692

3080 - Riding Stables By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Riding Stables						
Personal Services						
001-3080-530-12-24 - Non Exempt General Emp	\$51,125	\$54,118	\$40,267	\$58,193	\$62,639	\$4,446
001-3080-530-12-30 - Assignment Differential	\$23	\$163	\$116	—	\$0	\$0
001-3080-530-14-10 - Overtime Regular	\$2,558	\$1,885	\$972	—	\$0	\$0
001-3080-530-17-10 - Sick Lv Sellback	\$105	—	—	—	\$0	\$0
001-3080-530-21-00 - Fica Taxes	\$4,117	\$4,308	\$3,164	\$4,452	\$4,792	\$340
001-3080-530-22-10 - Genl Employees Retirement	\$16,068	\$17,686	\$19,077	\$19,077	\$19,109	\$32
001-3080-530-23-20 - Gen Empl Veba Trust	\$1,150	\$1,217	\$906	\$1,455	\$1,566	\$111
PERSONAL SERVICES TOTAL	\$75,147	\$79,377	\$64,501	\$83,177	\$88,106	\$4,929
Operating Expenses						
001-3080-530-39-20 - Central Svcs Chgs	\$1,432	\$1,770	\$1,050	\$1,575	\$1,857	\$282
001-3080-530-39-60 - Insur Svc Chgs - Health	\$4,069	\$5,246	\$3,675	\$5,513	\$5,232	-\$281
001-3080-530-39-65 - Insur Svc Chgs - Risk Mgmt	\$12,308	\$13,263	\$9,167	\$13,751	\$13,751	\$0
001-3080-530-39-90 - Information Tech Charges	\$2,102	\$2,366	\$1,616	\$2,418	\$0	-\$2,418
001-3080-530-44-20 - Faa Land Rent	\$284,530	\$294,165	\$200,359	\$300,538	\$307,751	\$7,213
001-3080-530-46-10 - Land, Bldgs, Improvements	\$38	—	—	—	\$0	\$0
001-3080-530-52-20 - Special Supplies	—	—	—	\$1,250	\$1,250	\$0
001-3080-530-52-55 - Cleaning	\$12	—	—	—	\$0	\$0
OPERATING EXPENSES TOTAL	\$304,491	\$316,810	\$215,867	\$325,045	\$329,841	\$4,796
RIDING STABLES TOTAL	\$379,638	\$396,187	\$280,369	\$408,222	\$417,947	\$9,725
EXPENDITURES TOTAL	\$379,638	\$396,187	\$280,369	\$408,222	\$417,947	\$9,725

3010 - Engineering Department

3010 - Engineering Department

3010 - Engineering By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Engineering						
Personal Services						
001-3010-530-11-20 - Executive	\$180,741	\$185,624	\$133,169	\$191,636	\$198,343	\$6,707
001-3010-530-12-10 - Exempt	\$134,575	\$144,029	\$104,794	\$151,263	\$156,081	\$4,818
001-3010-530-12-24 - Non Exempt General Emp	\$398,358	\$398,401	\$321,944	\$348,357	\$484,278	\$135,921
001-3010-530-12-26 - Non Exempt Non Bargaining	\$236,945	\$244,981	\$164,254	\$265,096	\$270,316	\$5,220
001-3010-530-12-30 - Assignment Differential	\$19,467	\$11,713	\$6,973	\$36,400	\$36,400	\$0
001-3010-530-13-10 - Temporary & Part Time	—	—	—	\$58,840	\$0	-\$58,840
001-3010-530-13-20 - Drop Plan Vac/Sick Payout	—	—	\$25,359	\$1,200	\$1,200	\$0
001-3010-530-14-10 - Overtime Regular	\$3,871	\$8,037	\$34,342	\$5,000	\$5,000	\$0
001-3010-530-14-40 - Overtime Call-In	\$27,609	\$24,452	\$18,694	\$6,000	\$20,000	\$14,000
001-3010-530-15-50 - Paid Sick Leave Term Empl	—	\$15,424	—	—	\$0	\$0
001-3010-530-15-70 - Incentive Pay	\$2,415	\$2,134	\$2,130	\$2,400	\$2,400	\$0
001-3010-530-17-10 - Sick Lv Sellback	\$17,536	\$3,757	\$10,590	\$3,000	\$3,000	\$0
001-3010-530-17-20 - Vacation Lv Sellback	\$2,978	\$3,040	\$9,540	\$5,000	\$5,000	\$0
001-3010-530-21-00 - Fica Taxes	\$74,121	\$75,788	\$61,839	\$73,161	\$75,872	\$2,711
001-3010-530-22-10 - Genl Employees Retirement	\$341,474	\$374,121	\$401,356	\$401,356	\$401,900	\$544
001-3010-530-23-20 - Gen Empl Veba Trust	\$21,344	\$22,239	\$16,271	\$24,202	\$25,088	\$886
001-3010-530-26-20 - Automobile	\$4,226	\$4,212	\$3,644	\$4,200	\$4,200	\$0
001-3010-530-26-40 - Education	\$2,559	\$15,616	\$10,066	\$3,000	\$3,000	\$0
001-3010-530-26-60 - Allowance -Cell Phone	\$483	\$481	\$341	\$480	\$480	\$0
PERSONAL SERVICES TOTAL	\$1,468,700	\$1,534,050	\$1,325,304	\$1,580,591	\$1,692,558	\$111,967
Operating Expenses						
001-3010-530-31-10 - Engineering	\$405	—	—	\$1,000	\$1,000	\$0
001-3010-530-31-60 - Other Professional	—	\$50	\$126	\$500	\$145,160	\$144,660
001-3010-530-39-20 - Central Svcs Chgs	\$19,144	\$23,658	\$14,032	\$21,048	\$24,821	\$3,773
001-3010-530-39-30 - Central Stores Chgs	\$2,553	\$2,648	\$1,818	\$2,727	\$2,727	\$0
001-3010-530-39-60 - Insur Svc Chgs - Health	\$108,993	\$140,522	\$98,455	\$147,682	\$140,157	-\$7,525
001-3010-530-39-65 - Insur Svc Chgs - Risk Mgmt	\$676,451	\$728,946	\$503,855	\$755,783	\$755,783	\$0
001-3010-530-39-80 - Vehicle Service Chgs	\$19,843	\$21,291	\$15,902	\$23,853	\$25,546	\$1,693

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
001-3010-530-39-90 - Information Tech Charges	\$64,437	\$72,542	\$49,416	\$74,129	\$146,896	\$72,767
001-3010-530-40-10 - Travel Education Member	\$6,163	\$11,374	\$1,578	\$3,300	\$3,300	\$0
001-3010-530-41-10 - Other Communications	\$4,572	\$4,488	\$2,038	\$1,300	\$1,300	\$0
001-3010-530-41-20 - Postage	\$459	\$246	\$17	\$600	\$600	\$0
001-3010-530-46-10 - Land, Bldgs, Improvements	\$4,597	–	–	\$550	\$550	\$0
001-3010-530-46-30 - Machinery & Equipment	\$6,343	\$2,139	\$3,953	\$4,122	\$4,122	\$0
001-3010-530-46-50 - Special Services	\$230	\$1,294	–	–	\$0	\$0
001-3010-530-51-10 - Office Supplies	\$9,976	\$5,689	\$3,800	\$5,000	\$5,000	\$0
001-3010-530-52-15 - Small Tools Minor Equip	\$22	\$493	\$225	\$250	\$250	\$0
001-3010-530-52-20 - Special Supplies	\$595	\$1,829	\$664	\$600	\$600	\$0
001-3010-530-52-25 - Software Purchases	\$8,591	\$14,571	\$14,854	\$30,000	\$30,000	\$0
001-3010-530-52-50 - Clothing	\$3,241	\$4,058	\$2,732	\$3,765	\$3,765	\$0
001-3010-530-54-10 - Publications	–	–	–	\$150	\$150	\$0
OPERATING EXPENSES TOTAL	\$936,615	\$1,035,838	\$713,465	\$1,076,359	\$1,291,727	\$215,368
ENGINEERING TOTAL	\$2,405,316	\$2,569,888	\$2,038,770	\$2,656,950	\$2,984,285	\$327,335
EXPENDITURES TOTAL	\$2,405,316	\$2,569,888	\$2,038,770	\$2,656,950	\$2,984,285	\$327,335

3060 - Facilities Maintenance Department

3060 - Facilities Maintenance Department

3060 - Facilities Maintenance By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	VARIANCE
	FY2024	FY2025	FY2026	FY2026	FY2027	
Expenditures						
Facilities Maintenance						
Personal Services						
001-3060-530-12-10 - Exempt	\$154,398	\$202,196	\$163,184	\$233,689	\$251,542	\$17,853
001-3060-530-12-24 - Non Exempt General Emp	\$1,018,670	\$1,056,369	\$801,925	\$1,185,196	\$1,248,307	\$63,111
001-3060-530-12-26 - Non Exempt Non Bargaining	\$73,347	\$77,768	\$57,559	\$82,829	\$89,157	\$6,328
001-3060-530-12-30 - Assignment Differential	\$5,786	\$5,506	\$3,743	\$6,000	\$6,000	\$0
001-3060-530-13-10 - Temporary & Part Time	\$38,562	\$65,062	\$29,922	\$13,000	\$52,261	\$39,261
001-3060-530-13-20 - Drop Plan Vac/Sick Payout	\$37,902	\$10,897	\$120	\$5,400	\$5,400	\$0
001-3060-530-14-10 - Overtime Regular	\$181,603	\$128,337	\$96,410	\$110,000	\$110,000	\$0
001-3060-530-14-40 - Overtime Call-In	\$20,457	\$20,591	\$16,893	\$10,000	\$15,000	\$5,000
001-3060-530-15-10 - Stand By	\$16,774	\$17,253	\$12,482	\$10,000	\$15,000	\$5,000
001-3060-530-15-40 - Paid Vacation Term Empl	\$4,122	—	\$1,188	—	\$0	\$0
001-3060-530-15-50 - Paid Sick Leave Term Empl	\$1,379	—	—	—	\$0	\$0
001-3060-530-15-70 - Incentive Pay	—	\$484	\$638	\$900	\$900	\$0
001-3060-530-17-10 - Sick Lv Sellback	\$3,998	\$1,476	\$8,697	\$8,000	\$8,000	\$0
001-3060-530-17-20 - Vacation Lv Sellback	\$1,961	\$1,347	\$4,565	\$5,000	\$5,000	\$0
001-3060-530-21-00 - Fica Taxes	\$117,730	\$120,310	\$90,641	\$119,154	\$121,778	\$2,624
001-3060-530-22-10 - Genl Employees Retirement	\$512,775	\$557,494	\$597,285	\$597,285	\$598,112	\$827
001-3060-530-23-20 - Gen Empl Veba Trust	\$28,034	\$30,105	\$23,020	\$39,049	\$39,916	\$867
001-3060-530-26-40 - Education	—	—	—	—	\$1,415	\$1,415
001-3060-530-26-60 - Allowance -Cell Phone	\$4,725	\$5,152	\$3,467	\$4,500	\$4,500	\$0
PERSONAL SERVICES TOTAL	\$2,222,225	\$2,300,348	\$1,911,738	\$2,430,002	\$2,572,288	\$142,286
Operating Expenses						
001-3060-530-31-60 - Other Professional	\$560	\$0	\$33,907	—	\$0	\$0
001-3060-530-39-20 - Central Svcs Chgs	\$43,783	\$54,107	\$32,092	\$48,138	\$56,767	\$8,629
001-3060-530-39-30 - Central Stores Chgs	\$79,925	\$82,884	\$56,914	\$85,371	\$85,371	\$0
001-3060-530-39-60 - Insur Svc Chgs - Health	\$242,770	\$312,998	\$219,297	\$328,946	\$312,185	-\$16,761
001-3060-530-39-65 - Insur Svc Chgs - Risk Mgmt	\$628,786	\$677,582	\$468,352	\$702,528	\$702,528	\$0
001-3060-530-39-80 - Vehicle Service Chgs	\$109,887	\$117,906	\$88,064	\$132,096	\$141,473	\$9,377
001-3060-530-39-90 - Information Tech Charges	\$18,864	\$21,237	\$14,472	\$21,702	\$135,089	\$113,387

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
001-3060-530-40-10 - Travel Education Member	\$725	\$3,708	\$441	\$800	\$800	\$0
001-3060-530-41-20 - Postage	–	\$204	\$75	–	\$0	\$0
001-3060-530-43-10 - Communication Svc/Phone	\$2,480	\$1,838	\$3,192	\$4,200	\$4,200	\$0
001-3060-530-43-20 - Gas	\$29,501	\$32,883	\$23,853	\$23,809	\$23,809	\$0
001-3060-530-43-30 - Electric	\$4,307,029	\$4,615,064	\$0	–	\$0	\$0
001-3060-530-43-40 - Water And Wastewater	\$4,086,508	\$4,012,619	\$0	–	\$0	\$0
001-3060-530-46-10 - Land, Bldgs, Improvements	\$988,042	\$1,041,426	\$518,394	\$835,370	\$835,370	\$0
001-3060-530-46-30 - Machinery & Equipment	\$912	\$1,448	\$571	\$1,000	\$1,000	\$0
001-3060-530-46-40 - Maintenance Contracts	\$500,451	\$515,836	\$350,080	\$600,000	\$550,000	-\$50,000
001-3060-530-46-41 - Street Lighting	\$21,257	\$191,413	\$120,198	\$240,000	\$240,000	\$0
001-3060-530-46-50 - Special Services	–	\$226	\$0	\$3,500	\$3,500	\$0
001-3060-530-46-75 - Bldg Maint Bso Public Saf	\$95,127	\$63,473	\$32,899	\$65,000	\$65,000	\$0
001-3060-530-52-15 - Small Tools Minor Equip	\$1,361	\$19,695	\$20,415	\$7,000	\$7,000	\$0
001-3060-530-52-20 - Special Supplies	\$6,747	\$3,487	\$3,851	–	\$0	\$0
001-3060-530-52-25 - Software Purchases	–	\$13,036	\$12,901	\$14,000	\$14,000	\$0
001-3060-530-52-30 - Holiday Decorations	\$90,983	\$99,995	\$88,775	\$100,000	\$100,000	\$0
001-3060-530-52-50 - Clothing	\$6,539	\$7,846	\$5,971	\$12,000	\$13,320	\$1,320
001-3060-530-52-55 - Cleaning	\$88,959	\$61,519	\$22,839	\$55,450	\$55,450	\$0
OPERATING EXPENSES TOTAL	\$11,351,193	\$11,952,430	\$2,117,552	\$3,280,910	\$3,346,862	\$65,952
Capital						
001-3060-530-64-05 - Motor Vehicles	–	\$1,070	\$4,438	–	\$0	\$0
001-3060-530-64-10 - Heavy Machinery & Equip	\$7,853	\$123,944	–	–	\$0	\$0
001-3060-530-64-40 - Light	–	\$14,441	–	–	\$0	\$0
CAPITAL TOTAL	\$7,853	\$139,455	\$4,438	–	\$0	\$0
FACILITIES MAINTENANCE TOTAL	\$13,581,271	\$14,392,233	\$4,033,728	\$5,710,912	\$5,919,150	\$208,238
EXPENDITURES TOTAL	\$13,581,271	\$14,392,233	\$4,033,728	\$5,710,912	\$5,919,150	\$208,238

3910-3970 - Parks and Recreation Department

3910-3970 - Parks and Recreation Department

3910-3970 - Parks and Recreation Department Summary

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	\$174,418	\$185,852	\$111,844	\$198,099	\$173,245	-\$24,854
EXEC SALARIES TOTAL	\$174,418	\$185,852	\$111,844	\$198,099	\$173,245	-\$24,854
Regular Salaries & Wages						
12-10 - Exempt	\$1,455,792	\$1,515,757	\$1,080,504	\$1,480,918	\$1,784,950	\$304,032
12-24 - Non Exempt General Emp	\$2,643,165	\$2,922,668	\$2,084,942	\$3,083,486	\$3,250,153	\$166,667
12-26 - Non Exempt Non Bargaining	\$156,477	\$167,406	\$121,635	\$177,004	\$184,964	\$7,960
12-30 - Assignment Differential	\$66,150	\$89,085	\$17,693	\$64,812	\$64,812	\$0
REGULAR SALARIES & WAGES TOTAL	\$4,321,584	\$4,694,917	\$3,304,774	\$4,806,220	\$5,284,879	\$478,659
Other Salaries & Wages						
13-10 - Temporary & Part Time	\$1,548,949	\$1,806,468	\$1,112,351	\$1,606,337	\$1,594,933	-\$11,404
13-20 - Drop Plan Vac/Sick Payout	\$52,613	\$63,595	\$66,935	\$22,300	\$22,300	\$0
OTHER SALARIES & WAGES TOTAL	\$1,601,561	\$1,870,063	\$1,179,286	\$1,628,637	\$1,617,233	-\$11,404
Overtime						
14-10 - Overtime Regular	\$123,584	\$109,073	\$95,876	\$85,500	\$85,500	\$0
14-30 - Overtime Holiday	\$19,637	\$20,232	\$14,238	\$12,050	\$12,050	\$0
14-40 - Overtime Call-In	\$97	\$772	\$500	\$0	\$0	\$0
OVERTIME TOTAL	\$143,318	\$130,077	\$110,613	\$97,550	\$97,550	\$0
Special Pay						
15-40 - Paid Vacation Term Empl	\$6,948	\$678	\$16,743	\$0	\$0	\$0
15-50 - Paid Sick Leave Term Empl	\$6,669	\$22,591	\$17,530	\$0	\$0	\$0
15-70 - Incentive Pay	\$5,698	\$16,970	\$6,438	\$30,660	\$30,780	\$120
17-10 - Sick Lv Sellback	\$7,458	\$8,569	\$23,465	\$12,250	\$12,250	\$0
17-20 - Vacation Lv Sellback	\$6,397	\$6,072	\$16,066	\$15,820	\$15,820	\$0
SPECIAL PAY TOTAL	\$33,170	\$54,880	\$80,242	\$58,730	\$58,850	\$120
Fica Taxes						
21-00 - Fica Taxes	\$473,814	\$523,509	\$362,261	\$377,928	\$419,668	\$41,740
FICA TAXES TOTAL	\$473,814	\$523,509	\$362,261	\$377,928	\$419,668	\$41,740
Retirement Contributions						
22-10 - Genl Employees Retirement	\$1,521,124	\$1,666,703	\$1,793,756	\$1,793,756	\$1,796,499	\$2,743
RETIREMENT CONTRIBUTIONS TOTAL	\$1,521,124	\$1,666,703	\$1,793,756	\$1,793,756	\$1,796,499	\$2,743
Health Insurance						
23-20 - Gen Empl Veba Trust	\$99,556	\$108,034	\$76,546	\$124,106	\$137,278	\$13,172
HEALTH INSURANCE TOTAL	\$99,556	\$108,034	\$76,546	\$124,106	\$137,278	\$13,172
Allowances						
26-20 - Automobile	\$4,226	\$5,938	\$8,962	\$4,200	\$4,200	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
26-40 - Education	\$1,571	–	–	\$26,700	\$0	-\$26,700
26-60 - Allowance -Cell Phone	\$8,477	\$10,582	\$8,676	\$7,560	\$7,560	\$0
ALLOWANCES TOTAL	\$14,274	\$16,520	\$17,638	\$38,460	\$11,760	-\$26,700
PERSONAL SERVICES TOTAL	\$8,382,817	\$9,250,554	\$7,036,960	\$9,123,486	\$9,596,962	\$473,476
Operating Expenses						
Professional Services						
31-60 - Other Professional	\$526,098	\$412,648	\$351,082	\$451,474	\$638,914	\$187,440
31-61 - Instructor Fees	–	\$539,177	\$572,765	\$486,000	\$664,000	\$178,000
PROFESSIONAL SERVICES TOTAL	\$526,098	\$951,825	\$923,847	\$937,474	\$1,302,914	\$365,440
Accounting & Auditing						
32-10 - Accounting & Auditing	–	\$1,498	\$1,543	\$1,813	\$1,620	-\$193
ACCOUNTING & AUDITING TOTAL	–	\$1,498	\$1,543	\$1,813	\$1,620	-\$193
Intergovernment Oper Svcs						
39-20 - Central Svcs Chgs	\$127,647	\$157,742	\$93,559	\$140,339	\$165,497	\$25,158
39-30 - Central Stores Chgs	\$61,823	\$64,112	\$44,023	\$66,035	\$66,035	\$0
39-60 - Insur Svc Chgs -Health	\$709,967	\$915,344	\$641,322	\$961,983	\$912,967	-\$49,016
39-65 - Insur Svc Chgs -Risk Mgmt	\$587,369	\$632,948	\$437,500	\$656,250	\$656,250	\$0
39-80 - Vehicle Service Chgs	\$98,662	\$105,862	\$79,068	\$118,602	\$127,022	\$8,420
39-90 - Information Tech Charges	\$181,626	\$204,471	\$139,296	\$208,944	\$612,895	\$403,951
INTERGOVERNMENT OPER SVCS TOTAL	\$1,767,094	\$2,080,479	\$1,434,769	\$2,152,153	\$2,540,666	\$388,513
Travel Education Member						
40-10 - Travel Education Member	\$28,721	\$32,024	\$9,585	\$15,336	\$15,336	\$0
TRAVEL EDUCATION MEMBER TOTAL	\$28,721	\$32,024	\$9,585	\$15,336	\$15,336	\$0
Communications & Freight						
41-10 - Other Communications	\$395	–	–	\$0	\$0	\$0
41-20 - Postage	\$458	\$343	\$122	\$1,500	\$1,500	\$0
COMMUNICATIONS & FREIGHT TOTAL	\$853	\$343	\$122	\$1,500	\$1,500	\$0
Utility Services						
43-10 - Communication Svc/Phone	\$6,810	\$10,279	\$5,302	\$6,400	\$7,600	\$1,200
43-40 - Water And Wastewater	\$1,401	\$1,565	\$1,318	\$2,000	\$2,000	\$0
UTILITY SERVICES TOTAL	\$8,212	\$11,844	\$6,620	\$8,400	\$9,600	\$1,200
Rentals & Leases						
44-10 - Rentals & Leases	-\$5,355	\$131	\$55,402	\$156,051	\$276,051	\$120,000
44-20 - Faa Land Rent	\$194,733	\$201,327	\$137,126	\$205,689	\$210,626	\$4,937
RENTALS & LEASES TOTAL	\$189,378	\$201,458	\$192,528	\$361,740	\$486,677	\$124,937
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	\$523,914	\$610,712	\$394,713	\$670,520	\$765,520	\$95,000
46-20 - Outside Maintenance	\$12,181	\$10,826	\$11,104	\$11,000	\$161,000	\$150,000
46-30 - Machinery & Equipment	\$60,352	\$73,605	\$24,733	\$98,400	\$137,400	\$39,000
46-40 - Maintenance Contracts	\$17,722	\$30,993	\$35,100	\$45,500	\$170,500	\$125,000
46-50 - Special Services	\$68,322	\$55,037	\$39,869	\$78,745	\$77,545	-\$1,200
46-70 - Facility Maintenance	\$2,841,227	\$2,714,973	\$2,164,294	\$2,863,633	\$2,932,597	\$68,964
REPAIR & MAINTENANCE TOTAL	\$3,523,719	\$3,496,146	\$2,669,814	\$3,767,798	\$4,244,562	\$476,764
Promotional Activities						
48-10 - Advertising	\$59,505	\$117,940	\$57,166	\$121,500	\$101,500	-\$20,000
PROMOTIONAL ACTIVITIES TOTAL	\$59,505	\$117,940	\$57,166	\$121,500	\$101,500	-\$20,000
Other Current Charges						
49-50 - Credit Card Bank Fees	\$130,974	\$225,644	\$191,033	\$223,898	\$250,413	\$26,515
OTHER CURRENT CHARGES TOTAL	\$130,974	\$225,644	\$191,033	\$223,898	\$250,413	\$26,515

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Office Supplies						
51-10 - Office Supplies	\$15,700	\$19,303	\$12,778	\$21,295	\$21,295	\$0
OFFICE SUPPLIES TOTAL	\$15,700	\$19,303	\$12,778	\$21,295	\$21,295	\$0
Operating Supplies						
52-05 - Chemicals/Horticultural	\$196,632	\$152,847	\$145,530	\$214,100	\$214,100	\$0
52-15 - Small Tools Minor Equip	\$233,416	\$61,446	\$2,506	\$43,100	\$43,100	\$0
52-20 - Special Supplies	\$201,429	\$206,751	\$111,215	\$268,275	\$300,275	\$32,000
52-25 - Software Purchases	\$42,356	\$36,193	\$47,247	\$36,300	\$41,300	\$5,000
52-50 - Clothing	\$33,545	\$31,357	\$27,909	\$33,400	\$31,900	-\$1,500
52-55 - Cleaning	\$81,485	\$81,719	\$66,888	\$91,466	\$92,466	\$1,000
OPERATING SUPPLIES TOTAL	\$788,863	\$570,312	\$401,297	\$686,641	\$723,141	\$36,500
Public/Subscript/Membersh	\$16	\$293	\$360	\$0	\$0	\$0
Recreation Supplies						
55-10 - Recreation Supplies	\$106,042	\$105,413	\$89,561	\$117,900	\$115,400	-\$2,500
55-20 - Aquatic Programs	\$27,400	\$21,168	\$20,342	\$33,200	\$33,200	\$0
55-30 - Rec Center Programs	\$307,564	\$343,043	\$323,167	\$364,000	\$432,000	\$68,000
55-40 - Athletic & Other Programs	\$320,474	\$333,784	\$186,251	\$326,046	\$326,046	\$0
55-70 - Recreation Football/Cheer	\$246,564	\$285,227	\$87,139	\$200,000	\$180,500	-\$19,500
55-75 - Recreation Camp Programs	\$32,238	\$26,590	\$4,131	\$31,000	\$31,000	\$0
RECREATION SUPPLIES TOTAL	\$1,040,282	\$1,115,226	\$710,590	\$1,072,146	\$1,118,146	\$46,000
OPERATING EXPENSES TOTAL	\$8,079,414	\$8,824,334	\$6,612,051	\$9,371,694	\$10,817,370	\$1,445,676
Capital						
Buildings	–	–	\$105,177	\$177,000	\$0	-\$177,000
Machinery & Equipment						
64-05 - Motor Vehicles	\$14,968	–	–	\$0	\$0	\$0
64-15 - Communications	\$31,047	–	–	\$0	\$11,000	\$11,000
64-30 - Furniture & Fixtures	\$10,905	–	–	\$0	\$0	\$0
64-40 - Light	\$108,215	–	–	\$10,000	\$50,000	\$40,000
MACHINERY & EQUIPMENT TOTAL	\$165,134	\$0	–	\$10,000	\$61,000	\$51,000
CAPITAL TOTAL	\$165,134	\$0	\$105,177	\$187,000	\$61,000	-\$126,000
Debt Service						
Interest Expense						
72-60 - Interest N/P Capital	\$10,717	\$7,264	–	\$0	\$0	\$0
INTEREST EXPENSE TOTAL	\$10,717	\$7,264	–	\$0	\$0	\$0
DEBT SERVICE TOTAL	\$10,717	\$7,264	–	\$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	\$12,678	\$3,292	\$9,270	\$15,000	\$15,000	\$0
AIDS TO PRIVATE ORGANIZAT TOTAL	\$52,678	\$43,292	\$49,270	\$55,000	\$55,000	\$0
Other Grants And Aids						
83-82 - Rec Senior Citiz Program	\$66,401	\$79,351	\$32,550	\$71,400	\$71,400	\$0
84-64 - CRA Culinary Arts Incubat	\$39,996	\$28,331	\$1,667	\$40,000	\$40,000	\$0
OTHER GRANTS AND AIDS TOTAL	\$106,397	\$107,681	\$34,217	\$111,400	\$111,400	\$0
GRANT IN AID TOTAL	\$159,074	\$150,973	\$83,486	\$166,400	\$166,400	\$0
EXPENDITURES TOTAL	\$16,797,157	\$18,233,126	\$13,837,674	\$18,848,580	\$20,641,732	\$1,793,152

3910-3970 - Parks and Recreation Department By Division

3910 - Aquatic By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Aquatics						
Personal Services						
001-3910-572-12-10 - Exempt	\$157,512	\$180,885	\$109,684	\$85,143	\$105,396	\$20,253
001-3910-572-12-24 - Non Exempt General Emp	\$302,788	\$307,820	\$237,891	\$406,745	\$362,137	-\$44,608
001-3910-572-12-30 - Assignment Differential	\$23,336	\$27,340	\$9,576	\$23,285	\$23,285	\$0
001-3910-572-13-10 - Temporary & Part Time	\$535,803	\$602,905	\$331,172	\$590,523	\$631,462	\$40,939
001-3910-572-14-10 - Overtime Regular	\$9,761	\$4,459	\$5,692	\$7,500	\$7,500	\$0
001-3910-572-14-40 - Overtime Call-In	—	—	\$253	—	\$0	\$0
001-3910-572-15-40 - Paid Vacation Term Empl	—	—	\$7,168	—	\$0	\$0
001-3910-572-15-70 - Incentive Pay	\$1,440	\$2,543	\$639	\$6,060	\$5,100	-\$960
001-3910-572-17-10 - Sick Lv Sellback	\$797	\$821	—	\$1,750	\$1,750	\$0
001-3910-572-17-20 - Vacation Lv Sellback	\$797	\$1,274	\$245	\$2,000	\$2,000	\$0
001-3910-572-21-00 - Fica Taxes	\$78,753	\$85,584	\$53,443	\$37,630	\$41,754	\$4,124
001-3910-572-22-10 - Genl Employees Retirement	\$186,343	\$201,852	\$215,173	\$215,173	\$215,455	\$282
001-3910-572-23-20 - Gen Empl Veba Trust	\$10,357	\$10,995	\$7,798	\$12,376	\$13,789	\$1,413
001-3910-572-26-40 - Education	—	—	—	\$11,700	\$0	-\$11,700
001-3910-572-26-60 - Allowance -Cell Phone	\$483	\$617	\$806	\$480	\$480	\$0
PERSONAL SERVICES TOTAL	\$1,308,169	\$1,427,094	\$979,541	\$1,400,365	\$1,410,108	\$9,743
Operating Expenses						
001-3910-572-31-60 - Other Professional	—	—	—	\$15,000	\$15,000	\$0
001-3910-572-31-61 - Instructor Fees	—	\$7,091	\$8,148	\$16,000	\$16,000	\$0
001-3910-572-39-20 - Central Svcs Chgs	\$26,768	\$33,080	\$19,620	\$29,430	\$34,706	\$5,276
001-3910-572-39-30 - Central Stores Chgs	\$4,836	\$5,015	\$3,443	\$5,165	\$5,165	\$0
001-3910-572-39-60 - Insur Svc Chgs - Health	\$57,620	\$74,288	\$52,049	\$78,073	\$74,095	-\$3,978
001-3910-572-39-65 - Insur Svc Chgs - Risk Mgmt	\$63,371	\$68,289	\$47,202	\$70,803	\$70,803	\$0
001-3910-572-39-90 - Information Tech Charges	\$8,374	\$9,427	\$6,424	\$9,633	\$0	-\$9,633
001-3910-572-40-10 - Travel Education Member	\$7,951	\$4,423	\$4,038	\$2,600	\$2,600	\$0
001-3910-572-46-10 - Land, Bldgs, Improvements	\$38,973	\$19,340	\$33,822	\$72,520	\$72,520	\$0
001-3910-572-46-30 - Machinery & Equipment	\$17,020	\$7,428	\$9,453	\$13,100	\$13,100	\$0
001-3910-572-46-50 - Special Services	\$6,466	\$1,381	\$3,402	\$8,745	\$8,745	\$0
001-3910-572-52-05 - Chemicals/Horticultural	\$184,557	\$147,357	\$137,430	\$202,100	\$202,100	\$0
001-3910-572-52-15 - Small Tools Minor Equip	—	—	\$20	—	\$0	\$0
001-3910-572-52-20 - Special Supplies	\$9,188	\$11,840	\$5,480	\$10,000	\$17,000	\$7,000
001-3910-572-52-25 - Software Purchases	—	\$6,000	\$972	\$6,000	\$1,000	-\$5,000
001-3910-572-52-50 - Clothing	\$5,878	\$4,000	\$655	\$5,000	\$5,000	\$0
001-3910-572-52-55 - Cleaning	\$27,145	\$29,451	\$17,943	\$30,000	\$30,000	\$0
001-3910-572-55-20 - Aquatic Programs	\$27,400	\$21,168	\$20,342	\$33,200	\$33,200	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
OPERATING EXPENSES TOTAL	\$485,548	\$449,577	\$370,442	\$607,369	\$601,034	-\$6,335
Capital						
001-3910-572-62-00 - Buildings	–	–	\$0	\$15,000	\$0	-\$15,000
CAPITAL TOTAL	–	–	\$0	\$15,000	\$0	-\$15,000
AQUATICS TOTAL	\$1,793,717	\$1,876,671	\$1,349,983	\$2,022,734	\$2,011,142	-\$11,592
EXPENDITURES TOTAL	\$1,793,717	\$1,876,671	\$1,349,983	\$2,022,734	\$2,011,142	-\$11,592

3920 - Recreation Activities By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Recreation Activities						
Personal Services						
001-3920-572-11-20 - Executive	\$174,418	\$185,852	\$111,844	\$198,099	\$173,245	-\$24,854
001-3920-572-12-10 - Exempt	\$1,078,800	\$1,108,108	\$802,435	\$1,154,031	\$1,423,719	\$269,688
001-3920-572-12-24 - Non Exempt General Emp	\$1,773,693	\$2,035,568	\$1,463,384	\$2,048,946	\$2,268,603	\$219,657
001-3920-572-12-26 - Non Exempt Non Bargaining	\$156,477	\$167,406	\$121,635	\$177,004	\$184,964	\$7,960
001-3920-572-12-30 - Assignment Differential	\$42,619	\$57,050	\$8,105	\$41,527	\$41,527	\$0
001-3920-572-13-10 - Temporary & Part Time	\$701,106	\$878,137	\$528,730	\$745,483	\$645,483	-\$100,000
001-3920-572-13-20 - Drop Plan Vac/Sick Payout	\$49,768	\$57,907	\$55,728	\$18,100	\$18,100	\$0
001-3920-572-14-10 - Overtime Regular	\$93,464	\$79,993	\$62,481	\$74,850	\$74,850	\$0
001-3920-572-14-40 - Overtime Call-In	\$97	\$224	\$247	–	\$0	\$0
001-3920-572-15-40 - Paid Vacation Term Empl	\$6,948	–	\$2,313	–	\$0	\$0
001-3920-572-15-50 - Paid Sick Leave Term Empl	\$6,669	\$9,952	\$5,461	–	\$0	\$0
001-3920-572-15-70 - Incentive Pay	\$4,259	\$14,427	\$5,799	\$24,600	\$24,600	\$0
001-3920-572-17-10 - Sick Lv Sellback	\$4,993	\$6,050	\$18,660	\$8,000	\$8,000	\$0
001-3920-572-17-20 - Vacation Lv Sellback	\$5,197	\$4,798	\$12,529	\$12,000	\$12,000	\$0
001-3920-572-21-00 - Fica Taxes	\$307,854	\$346,008	\$241,649	\$273,777	\$310,956	\$37,179
001-3920-572-22-10 - Genl Employees Retirement	\$1,031,803	\$1,138,752	\$1,231,311	\$1,231,311	\$1,233,295	\$1,984
001-3920-572-23-20 - Gen Empl Veba Trust	\$71,607	\$78,845	\$56,354	\$89,991	\$101,607	\$11,616
001-3920-572-26-20 - Automobile	–	\$1,726	\$5,975	–	\$0	\$0
001-3920-572-26-40 - Education	\$1,571	–	–	\$15,000	\$0	-\$15,000
001-3920-572-26-60 - Allowance -Cell Phone	\$7,511	\$9,484	\$7,529	\$6,600	\$6,600	\$0
PERSONAL SERVICES TOTAL	\$5,518,852	\$6,180,286	\$4,742,169	\$6,119,319	\$6,527,549	\$408,230
Operating Expenses						
001-3920-572-31-60 - Other Professional	\$187,801	\$92,174	\$115,609	\$75,000	\$75,000	\$0
001-3920-572-31-61 - Instructor Fees	–	\$135,740	\$134,558	\$160,000	\$160,000	\$0
001-3920-572-39-20 - Central Svcs Chgs	\$65,505	\$80,948	\$48,011	\$72,017	\$84,927	\$12,910
001-3920-572-39-30 - Central Stores Chgs	\$41,790	\$43,337	\$29,758	\$44,637	\$44,637	\$0
001-3920-572-39-60 - Insur Svc Chgs - Health	\$561,400	\$723,800	\$507,120	\$760,680	\$721,921	-\$38,759
001-3920-572-39-65 - Insur Svc Chgs - Risk Mgmt	\$315,960	\$340,476	\$235,341	\$353,011	\$353,011	\$0
001-3920-572-39-80 - Vehicle Service Chgs	\$98,187	\$105,352	\$78,687	\$118,031	\$126,410	\$8,379
001-3920-572-39-90 - Information Tech Charges	\$155,153	\$174,668	\$118,992	\$178,489	\$556,820	\$378,331
001-3920-572-40-10 - Travel Education Member	\$19,999	\$27,136	\$4,686	\$11,350	\$11,350	\$0
001-3920-572-41-20 - Postage	\$458	\$343	\$122	\$1,500	\$1,500	\$0
001-3920-572-43-10 - Communication Svc/Phone	\$6,810	\$9,149	\$4,567	\$6,400	\$6,400	\$0
001-3920-572-44-10 - Rentals & Leases	–	–	\$1,445	–	\$0	\$0
001-3920-572-46-10 - Land, Bldgs, Improvements	\$300,420	\$287,203	\$208,618	\$266,150	\$361,150	\$95,000

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
001-3920-572-46-30 - Machinery & Equipment	\$33,138	\$52,057	\$3,798	\$72,500	\$111,500	\$39,000
001-3920-572-46-40 - Maintenance Contracts	\$14,637	\$28,684	\$29,866	\$40,000	\$165,000	\$125,000
001-3920-572-46-50 - Special Services	\$9,565	\$13,353	\$3,253	\$20,000	\$20,000	\$0
001-3920-572-48-10 - Advertising	\$50,723	\$108,190	\$54,666	\$111,500	\$91,500	-\$20,000
001-3920-572-49-50 - Credit Card Bank Fees	\$49,066	\$65,237	\$47,569	\$57,529	\$67,194	\$9,665
001-3920-572-51-10 - Office Supplies	\$14,387	\$16,416	\$10,863	\$19,795	\$19,795	\$0
001-3920-572-52-05 - Chemicals/Horticultural	\$75	—	—	—	\$0	\$0
001-3920-572-52-15 - Small Tools Minor Equip	\$227,831	\$60,274	\$856	\$38,800	\$38,800	\$0
001-3920-572-52-20 - Special Supplies	\$60,394	\$110,838	\$57,733	\$120,000	\$145,000	\$25,000
001-3920-572-52-25 - Software Purchases	\$42,356	\$30,193	\$46,275	\$30,300	\$40,300	\$10,000
001-3920-572-52-50 - Clothing	\$25,415	\$21,357	\$20,484	\$23,000	\$20,000	-\$3,000
001-3920-572-52-55 - Cleaning	\$45,428	\$42,730	\$40,509	\$51,000	\$51,000	\$0
001-3920-572-54-10 - Publications	\$16	\$293	\$16	—	\$0	\$0
001-3920-572-55-10 - Recreation Supplies	\$20,142	\$24,260	\$21,762	\$31,000	\$31,000	\$0
001-3920-572-55-30 - Rec Center Programs	\$307,564	\$343,043	\$323,167	\$364,000	\$432,000	\$68,000
001-3920-572-55-40 - Athletic & Other Programs	\$320,474	\$333,784	\$186,251	\$326,046	\$326,046	\$0
001-3920-572-55-70 - Recreation Football/Cheer	\$246,564	\$285,227	\$87,139	\$200,000	\$180,500	-\$19,500
001-3920-572-55-75 - Recreation Camp Programs	\$32,238	\$26,590	\$4,131	\$31,000	\$31,000	\$0
OPERATING EXPENSES TOTAL	\$3,253,496	\$3,582,853	\$2,425,853	\$3,583,735	\$4,273,761	\$690,026
Capital						
001-3920-572-62-00 - Buildings	—	—	\$105,177	\$162,000	\$0	-\$162,000
001-3920-572-64-05 - Motor Vehicles	\$14,968	—	—	—	\$0	\$0
001-3920-572-64-15 - Communications	\$31,047	—	—	—	\$11,000	\$11,000
001-3920-572-64-30 - Furniture & Fixtures	\$10,905	—	—	—	\$0	\$0
001-3920-572-64-40 - Light	\$108,215	—	—	\$10,000	\$50,000	\$40,000
CAPITAL TOTAL	\$165,134	—	\$105,177	\$172,000	\$61,000	-\$111,000
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	\$12,678	\$3,292	\$9,270	\$15,000	\$15,000	\$0
001-3920-572-83-82 - Rec Senior Citiz Program	\$66,401	\$79,351	\$32,550	\$71,400	\$71,400	\$0
001-3920-572-84-64 - CRA Culinary Arts Incubat	\$39,996	\$28,331	\$1,667	\$40,000	\$40,000	\$0
GRANT IN AID TOTAL	\$159,074	\$150,973	\$83,486	\$166,400	\$166,400	\$0
RECREATION ACTIVITIES TOTAL	\$9,096,557	\$9,914,112	\$7,356,685	\$10,041,454	\$11,028,710	\$987,256
EXPENDITURES TOTAL	\$9,096,557	\$9,914,112	\$7,356,685	\$10,041,454	\$11,028,710	\$987,256

3950 - Tennis Center By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Tennis Center						
Personal Services						
001-3950-572-12-10 - Exempt	\$90,795	\$94,109	\$73,321	\$100,430	\$114,264	\$13,834
001-3950-572-12-24 - Non Exempt General Emp	\$95,622	\$102,261	\$75,603	\$107,720	\$115,950	\$8,230
001-3950-572-12-30 - Assignment Differential	\$195	\$4,695	\$11	—	\$0	\$0
001-3950-572-13-10 - Temporary & Part Time	\$100,039	\$100,521	\$74,419	\$97,694	\$104,713	\$7,019
001-3950-572-14-10 - Overtime Regular	\$1,744	\$1,204	\$1,749	\$650	\$650	\$0
001-3950-572-14-40 - Overtime Call-In	—	\$338	—	—	\$0	\$0
001-3950-572-15-70 - Incentive Pay	—	—	—	—	\$1,080	\$1,080
001-3950-572-17-10 - Sick Lv Sellback	—	—	\$1,531	\$800	\$800	\$0
001-3950-572-17-20 - Vacation Lv Sellback	—	—	\$1,531	\$800	\$800	\$0
001-3950-572-21-00 - Fica Taxes	\$22,056	\$23,183	\$17,213	\$15,924	\$17,612	\$1,688
001-3950-572-22-10 - Genl Employees Retirement	\$48,340	\$52,533	\$57,691	\$57,691	\$57,805	\$114
001-3950-572-23-20 - Gen Empl Veba Trust	\$4,194	\$4,418	\$3,351	\$5,204	\$5,756	\$552
001-3950-572-26-60 - Allowance -Cell Phone	\$483	\$481	\$341	\$480	\$480	\$0
PERSONAL SERVICES TOTAL	\$363,469	\$383,744	\$306,762	\$387,393	\$419,910	\$32,517
Operating Expenses						
001-3950-572-31-61 - Instructor Fees	—	\$396,346	\$430,058	\$310,000	\$488,000	\$178,000
001-3950-572-39-20 - Central Svcs Chgs	\$6,088	\$7,523	\$4,462	\$6,693	\$7,893	\$1,200
001-3950-572-39-30 - Central Stores Chgs	\$5,000	\$5,185	\$3,561	\$5,341	\$5,341	\$0
001-3950-572-39-60 - Insur Svc Chgs - Health	\$12,074	\$15,567	\$10,907	\$16,360	\$15,526	-\$834
001-3950-572-39-65 - Insur Svc Chgs - Risk Mgmt	\$11,956	\$12,884	\$8,905	\$13,358	\$13,358	\$0
001-3950-572-39-90 - Information Tech Charges	\$1,089	\$1,226	\$832	\$1,253	\$0	-\$1,253
001-3950-572-44-10 - Rentals & Leases	\$576	\$131	\$580	\$600	\$600	\$0
001-3950-572-46-10 - Land, Bldgs, Improvements	\$28,544	\$33,427	\$12,481	\$35,350	\$35,350	\$0
001-3950-572-46-30 - Machinery & Equipment	\$414	\$501	\$14	\$1,800	\$1,800	\$0
001-3950-572-46-40 - Maintenance Contracts	—	—	\$105	—	\$0	\$0
001-3950-572-52-20 - Special Supplies	\$23,760	\$19,661	\$19,749	\$24,650	\$24,650	\$0
001-3950-572-52-50 - Clothing	\$271	\$632	\$281	\$400	\$400	\$0
001-3950-572-52-55 - Cleaning	\$2,729	\$3,557	\$1,003	\$3,466	\$3,466	\$0
001-3950-572-54-10 - Publications	—	—	\$344	—	\$0	\$0
OPERATING EXPENSES TOTAL	\$92,500	\$496,640	\$493,282	\$419,271	\$596,384	\$177,113
TENNIS CENTER TOTAL	\$455,969	\$880,384	\$800,044	\$806,664	\$1,016,294	\$209,630
EXPENDITURES TOTAL	\$455,969	\$880,384	\$800,044	\$806,664	\$1,016,294	\$209,630

3960 - Golf Course By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Recreation Golf Course						
Personal Services						
001-3960-576-12-10 - Exempt	\$128,685	\$132,655	\$95,063	\$141,314	\$141,571	\$257
001-3960-576-12-24 - Non Exempt General Emp	\$471,062	\$477,019	\$308,063	\$520,075	\$503,463	-\$16,612
001-3960-576-13-10 - Temporary & Part Time	\$212,001	\$224,905	\$178,029	\$172,637	\$213,275	\$40,638
001-3960-576-13-20 - Drop Plan Vac/Sick Payout	\$2,844	\$5,689	\$11,207	\$4,200	\$4,200	\$0
001-3960-576-14-10 - Overtime Regular	\$18,614	\$23,417	\$25,954	\$2,500	\$2,500	\$0
001-3960-576-14-30 - Overtime Holiday	\$19,637	\$20,232	\$14,238	\$12,050	\$12,050	\$0
001-3960-576-14-40 - Overtime Call-In	—	\$211	—	—	\$0	\$0
001-3960-576-15-40 - Paid Vacation Term Empl	—	\$678	\$7,261	—	\$0	\$0
001-3960-576-15-50 - Paid Sick Leave Term Empl	—	\$12,639	\$12,069	—	\$0	\$0
001-3960-576-17-10 - Sick Lv Sellback	\$1,668	\$1,698	\$3,274	\$1,700	\$1,700	\$0
001-3960-576-17-20 - Vacation Lv Sellback	\$403	—	\$1,760	\$1,020	\$1,020	\$0
001-3960-576-21-00 - Fica Taxes	\$65,150	\$68,734	\$49,956	\$50,597	\$49,346	-\$1,251
001-3960-576-22-10 - Genl Employees Retirement	\$254,638	\$273,566	\$289,581	\$289,581	\$289,944	\$363
001-3960-576-23-20 - Gen Empl Veba Trust	\$13,398	\$13,776	\$9,044	\$16,535	\$16,126	-\$409
001-3960-576-26-20 - Automobile	\$4,226	\$4,212	\$2,987	\$4,200	\$4,200	\$0
PERSONAL SERVICES TOTAL	\$1,192,327	\$1,259,430	\$1,008,487	\$1,216,409	\$1,239,395	\$22,986
Operating Expenses						
001-3960-576-31-60 - Other Professional	\$228,774	\$212,204	\$154,918	\$241,474	\$428,914	\$187,440
001-3960-576-32-10 - Accounting & Auditing	—	\$1,498	\$1,543	\$1,813	\$1,620	-\$193
001-3960-576-39-20 - Central Svcs Chgs	\$29,286	\$36,191	\$21,466	\$32,199	\$37,971	\$5,772
001-3960-576-39-30 - Central Stores Chgs	\$10,197	\$10,575	\$7,261	\$10,892	\$10,892	\$0
001-3960-576-39-60 - Insur Svc Chgs - Health	\$78,873	\$101,689	\$71,247	\$106,870	\$101,425	-\$5,445
001-3960-576-39-65 - Insur Svc Chgs - Risk Mgmt	\$196,082	\$211,299	\$146,052	\$219,078	\$219,078	\$0
001-3960-576-39-80 - Vehicle Service Chgs	\$475	\$510	\$381	\$571	\$612	\$41
001-3960-576-39-90 - Information Tech Charges	\$17,010	\$19,150	\$13,048	\$19,569	\$56,075	\$36,506
001-3960-576-40-10 - Travel Education Member	\$770	\$465	\$860	\$1,386	\$1,386	\$0
001-3960-576-41-10 - Other Communications	\$395	—	—	—	\$0	\$0
001-3960-576-43-10 - Communication Svc/Phone	—	\$1,130	\$735	—	\$1,200	\$1,200
001-3960-576-44-10 - Rentals & Leases	-\$5,931	\$0	\$53,378	\$155,451	\$275,451	\$120,000
001-3960-576-44-20 - Faa Land Rent	\$194,733	\$201,327	\$137,126	\$205,689	\$210,626	\$4,937
001-3960-576-46-10 - Land, Bldgs, Improvements	\$155,977	\$270,741	\$139,793	\$296,500	\$296,500	\$0
001-3960-576-46-20 - Outside Maintenance	\$12,181	\$10,826	\$11,104	\$11,000	\$161,000	\$150,000
001-3960-576-46-30 - Machinery & Equipment	\$9,780	\$13,619	\$11,468	\$11,000	\$11,000	\$0
001-3960-576-46-40 - Maintenance Contracts	\$3,085	\$2,309	\$5,129	\$5,500	\$5,500	\$0
001-3960-576-46-50 - Special Services	\$52,291	\$40,303	\$33,214	\$50,000	\$48,800	-\$1,200

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
001-3960-576-46-70 - Facility Maintenance	\$2,841,227	\$2,714,973	\$2,164,294	\$2,863,633	\$2,932,597	\$68,964
001-3960-576-48-10 - Advertising	\$8,782	\$9,750	\$2,500	\$10,000	\$10,000	\$0
001-3960-576-49-50 - Credit Card Bank Fees	\$81,908	\$160,407	\$143,464	\$166,369	\$183,219	\$16,850
001-3960-576-51-10 - Office Supplies	\$1,313	\$2,887	\$1,915	\$1,500	\$1,500	\$0
001-3960-576-52-05 - Chemicals/Horticultural	\$12,000	\$5,490	\$8,100	\$12,000	\$12,000	\$0
001-3960-576-52-15 - Small Tools Minor Equip	\$4,105	\$1,172	\$1,631	\$4,300	\$4,300	\$0
001-3960-576-52-20 - Special Supplies	\$107,563	\$63,368	\$28,253	\$113,625	\$113,625	\$0
001-3960-576-52-50 - Clothing	\$1,982	\$5,367	\$6,490	\$5,000	\$6,500	\$1,500
001-3960-576-52-55 - Cleaning	\$6,184	\$5,982	\$7,433	\$7,000	\$8,000	\$1,000
001-3960-576-55-10 - Recreation Supplies	\$85,900	\$81,153	\$67,799	\$86,900	\$84,400	-\$2,500
OPERATING EXPENSES TOTAL	\$4,134,942	\$4,184,385	\$3,240,601	\$4,639,319	\$5,224,191	\$584,872
Debt Service						
001-3960-576-72-60 - Interest N/P Capital	\$10,717	\$7,264	–	–	\$0	\$0
DEBT SERVICE TOTAL	\$10,717	\$7,264	–	–	\$0	\$0
RECREATION GOLF COURSE TOTAL	\$5,337,986	\$5,451,080	\$4,249,088	\$5,855,728	\$6,463,586	\$607,858
EXPENDITURES TOTAL	\$5,337,986	\$5,451,080	\$4,249,088	\$5,855,728	\$6,463,586	\$607,858

3970 - Pier Operation By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Pier Operation Recreation						
Operating Expenses						
001-3970-579-31-60 - Other Professional	\$109,523	\$108,270	\$80,555	\$120,000	\$120,000	\$0
001-3970-579-43-40 - Water And Wastewater	\$1,401	\$1,565	\$1,318	\$2,000	\$2,000	\$0
001-3970-579-52-15 - Small Tools Minor Equip	\$1,480	—	—	—	\$0	\$0
001-3970-579-52-20 - Special Supplies	\$524	\$1,044	—	—	\$0	\$0
OPERATING EXPENSES TOTAL	\$112,929	\$110,879	\$81,873	\$122,000	\$122,000	\$0
PIER OPERATION RECREATION TOTAL	\$112,929	\$110,879	\$81,873	\$122,000	\$122,000	\$0
EXPENDITURES TOTAL	\$112,929	\$110,879	\$81,873	\$122,000	\$122,000	\$0

9910 - Non-Departmental

9910 - Non-Departmental By Division

9910 - Non-Departmental by Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
General Oper/Admin						
Personal Services	—	\$130,598	—	—	\$0	\$0
Operating Expenses						
001-9910-599-31-30 - Special Legal	\$163,051	\$106,986	\$78,724	—	\$300,000	\$300,000
001-9910-599-31-60 - Other Professional	\$2,328,156	\$2,431,387	\$2,371,293	\$2,030,000	\$2,468,000	\$438,000
001-9910-599-34-11 - Collection Costs (tc)	—	—	—	—	\$29,000	\$29,000
001-9910-599-39-20 - Central Svcs Chgs	\$13,657	\$16,877	\$10,010	\$15,015	\$17,707	\$2,692
001-9910-599-39-30 - Central Stores Chgs	\$4,434	\$4,598	\$3,157	\$4,736	\$4,736	\$0
001-9910-599-39-90 - Information Tech Charges	\$342,928	\$386,062	\$263,008	\$394,507	\$0	-\$394,507
001-9910-599-40-10 - Travel Education Member	\$24,106	\$27,454	\$33,881	\$13,500	\$33,500	\$20,000
001-9910-599-41-20 - Postage	\$1	—	—	—	\$0	\$0
001-9910-599-43-30 - Electric	—	—	\$3,107,224	\$5,178,000	\$5,178,000	\$0
001-9910-599-43-40 - Water And Wastewater	—	—	\$3,416,776	\$4,569,320	\$4,569,320	\$0
001-9910-599-44-10 - Rentals & Leases	\$73,062	\$48,063	\$22,082	\$219,157	\$219,157	\$0
001-9910-599-44-35 - Leased Assets Gsb 87	\$62,212	\$141,783	\$919,341	\$470,676	\$1,055,876	\$585,200
001-9910-599-46-10 - Land, Bldgs, Improvements	\$112,685	\$74,835	\$13,852	\$200,000	\$200,000	\$0
001-9910-599-46-30 - Machinery & Equipment	\$37,794	\$30,826	—	—	\$0	\$0
001-9910-599-46-50 - Special Services	\$100,457	\$94,335	\$20,215	\$160,000	\$140,000	-\$20,000
001-9910-599-48-30 - Holiday Party	\$33,296	\$11,817	—	—	\$0	\$0
001-9910-599-48-40 - Volunteers Luncheon	—	—	—	\$6,000	\$6,000	\$0
001-9910-599-48-50 - Marketing Special Events	\$20,342	\$99,004	\$5,838	—	\$0	\$0
001-9910-599-49-20 - Bad Debts	\$1,498	\$1,002	—	—	\$0	\$0
001-9910-599-49-30 - Taxes	\$136,117	\$138,366	\$181,536	\$145,000	\$150,000	\$5,000
001-9910-599-49-50 - Credit Card Bank Fees	\$12,728	\$14,313	\$10,363	\$13,794	\$14,792	\$998
001-9910-599-52-20 - Special Supplies	\$199,007	\$38,925	\$31,116	\$9,500	\$9,500	\$0
001-9910-599-54-10 - Publications	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$0
OPERATING EXPENSES TOTAL	\$3,690,532	\$3,691,632	\$10,513,417	\$13,454,205	\$14,420,588	\$966,383
Capital						
001-9910-599-61-00 - Land Acquisition	\$80,908	\$82,244	\$5,500	\$200,000	\$200,000	\$0
001-9910-599-64-30 - Furniture & Fixtures	\$68,840	\$0	—	—	\$0	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
001-9910-599-68-02 - Captl Leased Assts GASB 87	\$195,088	\$1,005,572	—	—	\$0	\$0
CAPITAL TOTAL	\$344,836	\$1,087,817	\$5,500	\$200,000	\$200,000	\$0
Debt Service						
001-9910-599-71-30 - Notes Payable	—	—	\$526,306	—	\$1,044,468	\$1,044,468
001-9910-599-71-60 - Notes Payable - Fleet	\$1,071,266	\$907,276	\$127,390	\$791,661	\$611,460	-\$180,201
001-9910-599-71-62 - Td Bank	\$1,321,152	\$2,707,436	\$3,488,649	\$3,488,649	\$3,194,813	-\$293,836
001-9910-599-71-63 - Truist Bank	\$657,929	\$681,159	\$705,207	\$705,208	\$730,106	\$24,898
001-9910-599-71-80 - Notes Pay Capital Lease	\$552,670	\$571,999	—	—	\$0	\$0
001-9910-599-72-10 - Interest Expense	—	—	\$71,645	—	\$151,435	\$151,435
001-9910-599-72-40 - Int Exp N/P Fleet Vehicle	\$27,164	\$11,914	\$560	\$636	\$636	\$0
001-9910-599-72-42 - Td Bank	\$121,492	\$294,453	\$455,747	\$655,746	\$402,558	-\$253,188
001-9910-599-72-43 - Truist Bank	\$104,510	\$81,281	\$57,233	\$57,232	\$89,566	\$32,334
001-9910-599-72-60 - Interest N/P Capital	\$410,625	\$408,952	—	—	\$0	\$0
DEBT SERVICE TOTAL	\$4,266,809	\$5,664,469	\$5,432,737	\$5,699,132	\$6,225,042	\$525,910
Grant in Aid						
001-9910-599-81-12 - Tax Increment-nw Cra	—	—	—	—	\$10,546,506	\$10,546,506
001-9910-599-81-13 - Tax Increment-e Cra	—	—	—	—	\$3,531,208	\$3,531,208
001-9910-599-82-05 - Donations	\$357,625	\$230,350	\$205,775	\$300,000	\$300,000	\$0
001-9910-599-82-06 - Special Events Funding	\$120,400	\$230,664	\$253,544	\$285,000	\$167,000	-\$118,000
001-9910-599-82-38 - New Horizon Comm Dev Wipp	\$113,466	\$130,366	\$117,329	\$123,003	\$130,366	\$7,363
001-9910-599-82-52 - Bso Summer Great Prog	\$20,000	\$23,000	\$23,000	\$23,000	\$23,000	\$0
001-9910-599-82-65 - Pomp Bch Historic Society	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$0
001-9910-599-82-90 - Cra Tax Increment -West	\$6,929,619	\$7,979,459	\$9,430,766	\$9,402,340	\$0	-\$9,402,340
001-9910-599-82-91 - Cra Tax Increment-East	\$2,380,090	\$2,614,775	\$3,349,285	\$3,351,949	\$0	-\$3,351,949
001-9910-599-83-24 - Tiger Trail Festival	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$0
GRANT IN AID TOTAL	\$9,986,200	\$11,273,614	\$13,444,699	\$13,550,292	\$14,763,080	\$1,212,788
Other Expenses						
001-9910-599-91-05 - Interfund Trans To 302	\$13,346,000	\$14,423,739	\$4,795,462	\$4,795,462	\$5,321,709	\$526,247
001-9910-599-91-23 - Interfund Trans To 140	\$9,442,772	\$11,550,100	\$11,484,852	\$11,484,852	\$10,829,911	-\$654,941
001-9910-599-91-28 - Interfund Trans To 465	—	—	—	—	\$178,291	\$178,291
001-9910-599-99-10 - Contingency	—	—	—	\$82,413	\$345,948	\$263,535
001-9910-599-99-20 - Working Capital Reserve	—	—	—	\$1,200,930	\$1,167,965	-\$32,965
OTHER EXPENSES TOTAL	\$22,788,772	\$25,973,839	\$16,280,314	\$17,563,657	\$17,843,824	\$280,167
GENERAL OPER/ADMIN TOTAL	\$41,077,149	\$47,821,969	\$45,676,667	\$50,467,286	\$53,452,534	\$2,985,248
EXPENDITURES TOTAL	\$41,077,149	\$47,821,969	\$45,676,667	\$50,467,286	\$53,452,534	\$2,985,248

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		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Office of Housing and Social Services						
Personal Services						
001-9940-599-12-10 - Exempt	\$198,104	\$319,901	\$241,759	\$341,829	\$374,068	\$32,239
001-9940-599-12-30 - Assignment Differential	\$20	—	—	\$4,000	\$4,000	\$0
001-9940-599-17-10 - Sick Lv Sellback	\$938	\$1,005	\$1,623	\$1,000	\$3,285	\$2,285
001-9940-599-17-20 - Vacation Lv Sellback	\$938	\$1,005	\$1,623	—	\$0	\$0
001-9940-599-21-00 - Fica Taxes	\$15,521	\$24,845	\$18,831	\$26,150	\$28,617	\$2,467
001-9940-599-22-10 - Genl Employees Retirement	\$98,376	\$104,690	\$115,452	\$115,452	\$115,642	\$190
001-9940-599-23-20 - Gen Empl Veba Trust	\$4,457	\$7,198	\$5,440	\$8,546	\$9,326	\$780
001-9940-599-26-20 - Automobile	\$3,623	\$3,611	\$2,561	\$3,600	\$3,600	\$0
001-9940-599-26-40 - Education	—	—	—	—	\$11,000	\$11,000
PERSONAL SERVICES TOTAL	\$321,977	\$462,254	\$387,288	\$500,577	\$549,538	\$48,961
Operating Expenses						
001-9940-599-31-60 - Other Professional	\$64,506	\$55,909	\$39,526	\$63,000	\$102,520	\$39,520
001-9940-599-39-60 - Insur Svc Chgs - Health	\$24,217	\$31,222	\$21,875	\$32,813	\$31,141	-\$1,672
001-9940-599-39-65 - Insur Svc Chgs - Risk Mgmt	\$1,005	\$1,083	\$749	\$1,123	\$1,123	\$0
001-9940-599-39-90 - Information Tech Charges	\$38,975	\$43,877	\$29,888	\$44,837	\$88,069	\$43,232
001-9940-599-40-10 - Travel Education Member	\$4,841	\$844	-\$102	—	\$0	\$0
001-9940-599-41-20 - Postage	\$40	—	—	—	\$0	\$0
001-9940-599-43-10 - Communication Svc/Phone	\$607	\$513	\$337	—	\$500	\$500
001-9940-599-46-50 - Special Services	\$3,763	\$7	\$51	\$40,000	\$40,000	\$0
001-9940-599-51-10 - Office Supplies	\$45	—	—	—	\$500	\$500
001-9940-599-52-20 - Special Supplies	\$9,575	\$0	—	—	\$5,000	\$5,000
001-9940-599-52-25 - Software Purchases	—	—	\$600	—	\$0	\$0
001-9940-599-52-50 - Clothing	\$345	\$159	—	—	\$2,240	\$2,240
OPERATING EXPENSES TOTAL	\$147,920	\$133,615	\$92,923	\$181,773	\$271,093	\$89,320
Grant in Aid	\$21,089	\$10,412	\$7,800	\$15,000	\$40,000	\$25,000
OFFICE OF HOUSING AND SOCIAL SERVICES TOTAL	\$490,986	\$606,281	\$488,011	\$697,350	\$860,631	\$163,281
EXPENDITURES TOTAL	\$490,986	\$606,281	\$488,011	\$697,350	\$860,631	\$163,281

302 - General Capital Fund

Fund 302 – General Capital Fund Revenues and Expenditures

Fund 302 – General Capital by Project Detail

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	VARIANCE
	FY2024	FY2025	FY2026	FY2026	FY2027	
Revenues						
Taxes						
302-0000-312-312.40-00 - Local Option Gas Tax	\$638,379	\$634,552	\$356,863	\$660,000	\$645,659	-\$14,341
302-0000-314-314.10-00 - Electric Utility Tax	\$2,752,558	\$2,918,418	\$1,878,063	\$2,500,000	\$2,917,057	\$417,057
302-0000-314-314.40-00 - Gas Utility Tax	\$85,995	\$91,602	\$71,495	\$82,000	\$90,852	\$8,852
TAXES TOTAL	\$3,476,933	\$3,644,572	\$2,306,421	\$3,242,000	\$3,653,568	\$411,568
Intergovernmental Revenue						
302-0000-334-334.43-40 - Fdot Jpa 19353	\$0	\$614,618	\$10,087	–	\$0	\$0
302-0000-334-334.70-50 - Cultural Affairs Grant	\$1,500	\$473,700	\$0	–	\$0	\$0
INTERGOVERNMENTAL REVENUE TOTAL	\$1,500	\$1,088,318	\$10,087	–	\$0	\$0
Miscellaneous Revenues						
302-0000-361-361.10-00 - Interest Earnings	\$1,128,368	\$0	–	\$400,000	\$0	-\$400,000
302-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	\$1,196,084	\$0	–	–	\$0	\$0
302-0000-361-361.35-00 - Int Realized Gain(Loss)	-\$199,471	\$0	–	–	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$2,124,981	\$0	–	\$400,000	\$0	-\$400,000
Other Sources						
302-0000-381-381.10-01 - Transfer From Fund 001	\$13,346,000	\$14,423,739	\$4,795,462	\$4,795,462	\$5,321,709	\$526,247
302-0000-381-381.11-12 - Transfer From Fund 112	–	\$1,771,699	–	–	\$0	\$0
302-0000-381-381.11-13 - Transfer From Fund 113	–	–	\$1,995,816	\$1,995,816	\$1,995,816	\$0
302-0000-381-381.13-03 - Transfer From Fund 303	\$1,000,000	\$240,233	–	–	\$200,000	\$200,000
OTHER SOURCES TOTAL	\$14,346,000	\$16,435,671	\$6,791,278	\$6,791,278	\$7,517,525	\$726,247
Other Financing Sources						
302-0000-392-392.10-00 - Budgetary Fund Balance	–	–	–	–	\$900,000	\$900,000
OTHER FINANCING SOURCES TOTAL	–	–	–	–	\$900,000	\$900,000
REVENUES TOTAL	\$19,949,414	\$21,168,561	\$9,107,785	\$10,433,278	\$12,071,093	\$1,637,815
Expenses						
05901 Bridge Rep& Maint						
302-7279-530-65-01 - Program Admin/Design	–	–	–	\$5,000	\$5,000	\$0
302-7279-530-65-03 - Outside Consulting/Design	–	–	–	\$95,000	\$95,000	\$0
302-7279-530-65-12 - Construction	–	–	\$0	\$150,000	\$150,000	\$0
05901 BRIDGE REP& MAINT TOTAL	–	–	\$0	\$250,000	\$250,000	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
07925 Road Resurfacing Program						
302-7303-541-65-02 - City Fees	\$88,897	\$114,337	\$0	–	\$0	\$0
302-7303-541-65-12 - Construction	\$872,990	\$1,156,371	\$46,661	\$2,500,000	\$2,500,000	\$0
07925 ROAD RESURFACING PROGRAM TOTAL	\$961,887	\$1,270,708	\$46,661	\$2,500,000	\$2,500,000	\$0
07926 City Sidewalk 07						
302-7304-530-65-02 - City Fees	\$31,124	\$50,126	\$19,800	–	\$0	\$0
302-7304-530-65-12 - Construction	\$305,648	\$506,962	\$339,116	\$400,000	\$400,000	\$0
07926 CITY SIDEWALK 07 TOTAL	\$336,772	\$557,088	\$358,916	\$400,000	\$400,000	\$0
09970 Railroad Cross Rep						
302-7347-530-65-02 - City Fees	\$8,889	–	–	–	\$0	\$0
302-7347-530-65-12 - Construction	\$87,292	–	\$241,575	–	\$864,800	\$864,800
09970 RAILROAD CROSS REP TOTAL	\$96,181	–	\$241,575	–	\$864,800	\$864,800
11142 A1A Undgrd Elect						
302-7420-530-65-02 - City Fees	\$35,916	–	–	–	\$0	\$0
302-7420-530-65-12 - Construction	\$352,709	–	–	–	\$0	\$0
11142 A1A UNDGRD ELECT TOTAL	\$388,625	–	–	–	\$0	\$0
11189 Traffic Calming Imp						
302-7467-530-65-02 - City Fees	\$6,887	\$8,493	–	–	\$0	\$0
302-7467-530-65-12 - Construction	\$67,630	\$16,242	\$0	–	\$0	\$0
11189 TRAFFIC CALMING IMP TOTAL	\$74,517	\$24,735	\$0	–	\$0	\$0
15266 No Palm Aire Dr Med						
302-7544-530-65-02 - City Fees	\$1,769	–	–	–	\$0	\$0
302-7544-530-65-12 - Construction	\$17,368	–	\$136,753	–	\$0	\$0
15266 NO PALM AIRE DR MED TOTAL	\$19,137	–	\$136,753	–	\$0	\$0
16275 Wayfinding Signage						
302-7553-530-65-02 - City Fees	\$3,832	\$33,156	\$160	–	\$0	\$0
302-7553-530-65-12 - Construction	\$37,626	\$335,334	\$48,972	\$150,000	\$100,000	-\$50,000
16275 WAYFINDING SIGNAGE TOTAL	\$41,458	\$368,490	\$49,132	\$150,000	\$100,000	-\$50,000
17303 Enhance FDOT Improvements						
302-7581-530-65-02 - City Fees	\$210,691	\$145,859	–	–	\$0	\$0
302-7581-530-65-12 - Construction	\$2,069,047	\$869,605	\$0	–	\$0	\$0
17303 ENHANCE FDOT IMPROVEMENTS TOTAL	\$2,279,738	\$1,015,464	\$0	–	\$0	\$0
19383 SE 6 Ter Bridge						
302-7661-530-65-02 - City Fees	\$30,660	\$2,289	–	–	\$0	\$0
302-7661-530-65-03 - Outside Consulting/Design	\$22,812	–	\$0	–	\$0	\$0
302-7661-530-65-12 - Construction	\$301,094	\$23,154	\$23,350	–	\$0	\$0
19383 SE 6 TER BRIDGE TOTAL	\$354,567	\$25,443	\$23,350	–	\$0	\$0
20395 Fpl Light Conver						
302-7674-530-65-02 - City Fees	\$407	–	–	–	\$0	\$0
302-7674-530-65-03 - Outside Consulting/Design	–	–	–	–	\$40,000	\$40,000
302-7674-530-65-12 - Construction	\$4,000	–	\$0	–	\$210,000	\$210,000
20395 FPL LIGHT CONVER TOTAL	\$4,407	–	\$0	–	\$250,000	\$250,000
23013 Dixie Hwy Safety Fe						
302-7731-530-65-03 - Outside Consulting/Design	\$29,813	\$127,337	\$133,170	–	\$0	\$0
23013 DIXIE HWY SAFETY FE TOTAL	\$29,813	\$127,337	\$133,170	–	\$0	\$0
24011 Traffic Signal						
302-7742-530-65-03 - Outside Consulting/Design	–	\$26,760	\$141,798	–	\$0	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
24011 TRAFFIC SIGNAL TOTAL	–	\$26,760	\$141,798	–	\$0	\$0
07924 General Government Building Repair						
302-7302-530-65-02 - City Fees	\$106,216	\$142,071	–	–	\$0	\$0
302-7302-530-65-03 - Outside Consulting/Design	–	\$232	–	–	\$0	\$0
302-7302-530-65-12 - Construction	\$1,043,070	\$1,425,681	\$631,258	\$900,000	\$900,000	\$0
07924 GENERAL GOVERNMENT BUILDING REPAIR TOTAL	\$1,149,286	\$1,567,985	\$631,258	\$900,000	\$900,000	\$0
07930 Publ Saf Bldg Imprv						
302-7308-522-65-02 - City Fees	–	\$99	–	–	\$0	\$0
302-7308-522-65-12 - Construction	–	\$1,000	\$0	–	\$0	\$0
07930 PUBL SAF BLDG IMPRV TOTAL	–	\$1,099	\$0	–	\$0	\$0
17301 Blanche Ely Museum Renovation						
302-7579-530-65-02 - City Fees	\$2,580	–	–	–	\$0	\$0
302-7579-530-65-12 - Construction	\$25,335	–	–	–	\$0	\$0
17301 BLANCHE ELY MUSEUM RENOVATION TOTAL	\$27,915	–	–	–	\$0	\$0
20397 Bso Subs 441 Nw 27						
302-7676-521-65-02 - City Fees	\$119,288	\$129,255	\$0	–	\$0	\$0
302-7676-521-65-03 - Outside Consulting/Design	\$27,221	\$8,739	\$0	–	\$0	\$0
302-7676-521-65-12 - Construction	\$1,171,443	\$948,306	\$73,864	–	\$0	\$0
20397 BSO SUBS 441 NW 27 TOTAL	\$1,317,952	\$1,086,300	\$73,864	–	\$0	\$0
22105 Skolnick Civic Ctr						
302-7690-530-65-02 - City Fees	–	\$565	–	–	\$0	\$0
302-7690-530-65-03 - Outside Consulting/Design	\$36,570	\$5,765	–	–	\$0	\$0
302-7690-530-65-12 - Construction	–	\$5,715	\$31,738	–	\$0	\$0
22105 SKOLNICK CIVIC CTR TOTAL	\$36,570	\$12,045	\$31,738	–	\$0	\$0
22120 Ali Cultural Ctr						
302-7693-530-65-02 - City Fees	\$1,213	\$120,962	–	–	\$0	\$0
302-7693-530-65-03 - Outside Consulting/Design	\$1,603	\$9,000	\$0	–	\$0	\$0
302-7693-530-65-12 - Construction	\$11,913	\$1,223,389	\$0	–	\$0	\$0
22120 ALI CULTURAL CTR TOTAL	\$14,729	\$1,353,351	\$0	–	\$0	\$0
22135 Burrie Center Neighborhood Enhancements						
302-7696-530-65-02 - City Fees	\$855	–	–	–	\$0	\$0
302-7696-530-65-03 - Outside Consulting/Design	\$24,131	–	\$15,165	–	\$0	\$0
302-7696-530-65-12 - Construction	\$8,395	–	\$309,209	–	\$0	\$0
22135 BURRIE CENTER NEIGHBORHOOD ENHANCEMENTS TOTAL	\$33,381	–	\$324,374	–	\$0	\$0
22188 Mitchell Moore Annex Bldg						
302-7710-530-65-02 - City Fees	\$36,958	\$47,993	\$5,000	–	\$0	\$0
302-7710-530-65-12 - Construction	\$362,935	\$434,815	\$8,095	–	\$0	\$0
22188 MITCHELL MOORE ANNEX BLDG TOTAL	\$399,893	\$482,808	\$13,095	–	\$0	\$0
23004 Roofing Of Gov Bldg						
302-7722-530-65-02 - City Fees	\$8,654	\$9,042	–	–	\$0	\$0
302-7722-530-65-12 - Construction	\$84,983	\$91,449	\$112,331	\$1,700,000	\$500,000	-\$1,200,000
23004 ROOFING OF GOV BLDG TOTAL	\$93,637	\$100,491	\$112,331	\$1,700,000	\$500,000	-\$1,200,000
26001 Pompano Beach Amphitheater Painting Preservation						
302-7767-530-65-12 - Construction	–	–	–	\$150,000	\$200,000	\$50,000

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
26001 POMPANO BEACH AMPHITHEATER PAINTING PRESERVATION TOTAL	–	–	–	\$150,000	\$200,000	\$50,000
27013 Civic Ctr Enhancemt	–	–	–	–	\$150,000	\$150,000
14238 Fire Station Maintenance						
302-7516-522-65-02 - City Fees	\$19,190	\$34,974	–	–	\$0	\$0
302-7516-522-65-12 - Construction	\$188,449	\$353,718	–	–	\$0	\$0
14238 FIRE STATION MAINTENANCE TOTAL	\$207,639	\$388,692	–	–	\$0	\$0
17311 Lifeguard Towers Replacement	–	\$53,960	\$0	–	\$0	\$0
19342 Fire ST 63 Administration Building						
302-7620-522-65-02 - City Fees	–	\$31,662	–	–	\$0	\$0
302-7620-522-65-12 - Construction	–	\$320,222	\$7,978	–	\$0	\$0
19342 FIRE ST 63 ADMINISTRATION BUILDING TOTAL	–	\$351,884	\$7,978	–	\$0	\$0
26009 Public Safety Technology						
302-7775-522-65-11 - Equipment	–	–	\$479,814	\$900,000	\$0	-\$900,000
26009 PUBLIC SAFETY TECHNOLOGY TOTAL	–	–	\$479,814	\$900,000	\$0	-\$900,000
Blanche Ely Museum Pavilion						
302-28-GEN-002-530-65-12 - Construction	–	–	–	–	\$125,000	\$125,000
BLANCHE ELY MUSEUM PAVILION TOTAL	–	–	–	–	\$125,000	\$125,000
98711 Leep/Clip Enhancemt						
302-7089-530-65-02 - City Fees	\$921	–	–	–	\$0	\$0
302-7089-530-65-12 - Construction	\$9,041	–	\$9,582	–	\$0	\$0
98711 LEEP/CLIP ENHANCEMT TOTAL	\$9,962	–	\$9,582	–	\$0	\$0
06919 Replace Lost Tree						
302-7297-530-65-02 - City Fees	–	\$9,584	–	–	\$0	\$0
302-7297-530-65-12 - Construction	–	\$96,928	–	–	\$0	\$0
06919 REPLACE LOST TREE TOTAL	–	\$106,512	–	–	\$0	\$0
07946 Seawall Improvements						
302-7324-530-65-02 - City Fees	\$12,124	\$9,485	–	–	\$0	\$0
302-7324-530-65-03 - Outside Consulting/Design	–	–	\$22,750	–	\$0	\$0
302-7324-530-65-05 - Permit Fees	\$10,460	–	–	–	\$0	\$0
302-7324-530-65-12 - Construction	\$119,061	\$95,930	\$4,500	–	\$0	\$0
07946 SEAWALL IMPROVEMENTS TOTAL	\$141,645	\$105,415	\$27,250	–	\$0	\$0
09985 Athletic Courts Resurfacing						
302-7362-530-65-02 - City Fees	\$7,347	\$2,620	–	–	\$0	\$0
302-7362-530-65-12 - Construction	\$72,148	\$26,495	\$26,595	\$355,000	\$30,000	-\$325,000
09985 ATHLETIC COURTS RESURFACING TOTAL	\$79,495	\$29,115	\$26,595	\$355,000	\$30,000	-\$325,000
10123 ADA Compliance						
302-7400-530-65-02 - City Fees	\$23,574	\$51,881	–	–	\$0	\$0
302-7400-530-65-12 - Construction	\$231,501	\$524,714	\$192,489	\$106,000	\$75,000	-\$31,000
10123 ADA COMPLIANCE TOTAL	\$255,075	\$576,595	\$192,489	\$106,000	\$75,000	-\$31,000
14222 City Row Improvements - Landscape Enhancement						
302-7500-530-65-02 - City Fees	\$7,594	\$1,430	–	–	\$0	\$0
302-7500-530-65-12 - Construction	\$74,574	\$14,463	\$95,848	\$75,000	\$75,000	\$0
14222 CITY ROW IMPROVEMENTS - LANDSCAPE ENHANCEMENT TOTAL	\$82,168	\$15,893	\$95,848	\$75,000	\$75,000	\$0
14223 Beach Renourishmt						

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
302-7501-530-65-02 - City Fees	\$76,373	\$84,653	\$11,000	–	\$0	\$0
302-7501-530-65-12 - Construction	\$750,000	\$750,000	–	–	\$0	\$0
14223 BEACH RENOURISHMT TOTAL	\$826,373	\$834,653	\$11,000	–	\$0	\$0
16276 Canal Dredging						
302-7554-530-65-02 - City Fees	–	\$7,367	–	–	\$0	\$0
302-7554-530-65-12 - Construction	–	\$74,507	–	\$25,000	\$25,000	\$0
16276 CANAL DREDGING TOTAL	–	\$81,874	–	\$25,000	\$25,000	\$0
22130 Citywide Bus Shelter						
302-7695-530-65-02 - City Fees	\$2,912	\$5,438	–	–	\$0	\$0
302-7695-530-65-12 - Construction	\$28,600	\$55,000	\$13,200	–	\$0	\$0
22130 CITYWIDE BUS SHELTER TOTAL	\$31,512	\$60,438	\$13,200	–	\$0	\$0
22150 Hillsboro Marina						
302-7699-530-65-02 - City Fees	–	\$1,384	–	–	\$0	\$0
302-7699-530-65-03 - Outside Consulting/Design	\$85,626	\$66,275	\$0	–	\$0	\$0
302-7699-530-65-12 - Construction	–	\$14,000	\$1,192,822	–	\$0	\$0
22150 HILLSBORO MARINA TOTAL	\$85,626	\$81,659	\$1,192,822	–	\$0	\$0
24012 Animal Control Shel						
302-7743-530-65-02 - City Fees	\$2,294	\$1,441	–	–	\$0	\$0
302-7743-530-65-12 - Construction	\$22,524	\$14,575	\$9,305	–	\$0	\$0
24012 ANIMAL CONTROL SHEL TOTAL	\$24,818	\$16,016	\$9,305	–	\$0	\$0
24015 Fencing Of City Amenities						
302-7746-530-65-02 - City Fees	\$5,448	–	–	–	\$0	\$0
302-7746-530-65-12 - Construction	\$53,500	–	–	–	\$0	\$0
24015 FENCING OF CITY AMENITIES TOTAL	\$58,948	–	–	–	\$0	\$0
24016 Restrooms Concessions						
302-7747-530-65-02 - City Fees	\$3,787	–	–	–	\$0	\$0
302-7747-530-65-12 - Construction	\$37,186	–	\$121,400	\$200,000	\$350,000	\$150,000
24016 RESTROOMS CONCESSIONS TOTAL	\$40,973	–	\$121,400	\$200,000	\$350,000	\$150,000
25010 Railroad Crossing						
302-7776-530-65-01 - Program Admin/Design	–	\$8,435	\$18,484	–	\$0	\$0
302-7776-530-65-03 - Outside Consulting/Design	–	–	\$12,494	–	\$0	\$0
302-7776-530-65-12 - Construction	–	–	\$1,000	–	\$0	\$0
25010 RAILROAD CROSSING TOTAL	–	\$8,435	\$31,978	–	\$0	\$0
27002 Columbarium Cemeter	–	–	–	–	\$400,000	\$400,000
27001 Senior Ctr Expansion	–	–	–	–	\$350,000	\$350,000
02821 City Park Amenities						
302-7199-572-65-02 - City Fees	\$91,689	\$76,871	\$2,400	–	\$0	\$0
302-7199-572-65-12 - Construction	\$900,407	–	–	\$200,000	\$400,000	\$200,000
02821 CITY PARK AMENITIES TOTAL	\$992,096	\$76,871	\$2,400	\$200,000	\$400,000	\$200,000
12196 Temp Ocnside Pkg Lt						
302-7474-530-65-02 - City Fees	–	\$899	–	–	\$0	\$0
302-7474-530-65-12 - Construction	–	\$9,090	–	–	\$0	\$0
12196 TEMP OCNSIDE PKG LT TOTAL	–	\$9,989	–	–	\$0	\$0
14267 Kester Park Restroo						
302-7545-572-65-02 - City Fees	\$3,980	\$4,827	–	–	\$0	\$0
302-7545-572-65-12 - Construction	\$39,083	\$48,818	\$8,896	–	\$0	\$0
14267 KESTER PARK RESTROO TOTAL	\$43,063	\$53,645	\$8,896	–	\$0	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
19341 Community Park Shelter Replacement						
302-7619-572-65-11 - Equipment	\$24,301	–	–	–	\$0	\$0
302-7619-572-65-18 - Ut/Pw In-House Labor	\$28,450	–	–	–	\$0	\$0
19341 COMMUNITY PARK SHELTER REPLACEMENT TOTAL	\$52,751	–	–	–	\$0	\$0
21407 Pickleball Renovations	–	–	\$49,935	–	\$0	\$0
22100park Shade Structure						
302-7689-572-65-11 - Equipment	\$13,409	\$26,615	–	–	\$0	\$0
22100PARK SHADE STRUCTURE TOTAL	\$13,409	\$26,615	–	–	\$0	\$0
22110 Outdoor Fitness Equ						
302-7691-572-65-11 - Equipment	\$199,206	–	–	–	\$0	\$0
22110 OUTDOOR FITNESS EQU TOTAL	\$199,206	–	–	–	\$0	\$0
22115 Kip Jacoby Park						
302-7692-572-65-02 - City Fees	–	\$74,157	–	–	\$0	\$0
302-7692-572-65-03 - Outside Consulting/Design	\$955	\$1,400	\$13,390	–	\$0	\$0
302-7692-572-65-12 - Construction	–	\$750,000	\$16,900	–	\$0	\$0
22115 KIP JACOBY PARK TOTAL	\$955	\$825,557	\$30,290	–	\$0	\$0
21410 Wahoobay Seahive						
302-7715-572-65-02 - City Fees	\$28,494	\$1,215	–	–	\$0	\$0
302-7715-572-65-03 - Outside Consulting/Design	\$15,227	\$5,279	\$18,574	–	\$0	\$0
302-7715-572-65-12 - Construction	\$279,820	\$12,289	\$6,851	–	\$0	\$0
21410 WAHOOBAY SEAHIVE TOTAL	\$323,541	\$18,783	\$25,424	–	\$0	\$0
23007 Repl Playgrnd Equip						
302-7725-572-65-11 - Equipment	\$54,836	\$75,592	\$17,321	–	\$0	\$0
23007 REPL PLAYGRND EQUIP TOTAL	\$54,836	\$75,592	\$17,321	–	\$0	\$0
23008 Repl 4 Flds Athleti						
302-7726-572-65-02 - City Fees	\$40,425	\$22,074	–	–	\$0	\$0
302-7726-572-65-12 - Construction	\$397,008	\$223,252	–	–	\$0	\$0
23008 REPL 4 FLDS ATHLETI TOTAL	\$437,433	\$245,326	–	–	\$0	\$0
24017 Citywide Feasibilit						
302-7748-572-65-03 - Outside Consulting/Design	\$55,494	\$88,037	\$6,384	–	\$0	\$0
24017 CITYWIDE FEASIBILIT TOTAL	\$55,494	\$88,037	\$6,384	–	\$0	\$0
24018 Aquatics Restrooms						
302-7749-572-65-02 - City Fees	\$7,322	\$5,878	–	–	\$0	\$0
302-7749-572-65-12 - Construction	\$103,184	\$59,449	\$10,500	–	\$0	\$0
24018 AQUATICS RESTROOMS TOTAL	\$110,506	\$65,327	\$10,500	–	\$0	\$0
24019 Apollo Park Improve						
302-7750-572-65-03 - Outside Consulting/Design	\$9,300	\$7,900	–	–	\$0	\$0
24019 APOLLO PARK IMPROVE TOTAL	\$9,300	\$7,900	–	–	\$0	\$0
25007 New Skatepark At Co						
302-7763-572-65-02 - City Fees	–	\$12,704	–	–	\$0	\$0
302-7763-572-65-12 - Construction	–	\$128,480	\$1,131,940	–	\$0	\$0
25007 NEW SKATEPARK AT CO TOTAL	–	\$141,184	\$1,131,940	–	\$0	\$0
26007 Lighting Fixtures Replacement at Community Park						
302-7773-572-65-12 - Construction	–	–	\$17,650	\$250,000	\$600,000	\$350,000
26007 LIGHTING FIXTURES REPLACEMENT AT COMMUNITY PARK TOTAL	–	–	\$17,650	\$250,000	\$600,000	\$350,000

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
26008 Athletic Field Fencing Replacement Community Park						
302-7774-572-65-12 - Construction	–	–	\$113,353	\$250,000	\$275,000	\$25,000
26008 ATHLETIC FIELD FENCING REPLACEMENT COMMUNITY PARK TOTAL	–	–	\$113,353	\$250,000	\$275,000	\$25,000
27003 Amph Ent Shltr & Restroom	–	–	–	–	\$200,000	\$200,000
Amph Concession Renovatio	–	–	–	–	\$250,000	\$250,000
27005 M Moore Parking Ren	–	–	–	–	\$200,000	\$200,000
27006 Tennis Ct Resurface	–	–	–	–	\$172,000	\$172,000
27015 Highlands Pk Renov	–	–	–	–	\$70,000	\$70,000
22140 Pines Golf Course						
302-7697-576-65-02 - City Fees	\$899	–	–	–	\$0	\$0
302-7697-576-65-12 - Construction	\$8,831	–	–	–	\$0	\$0
22140 PINES GOLF COURSE TOTAL	\$9,730	–	–	–	\$0	\$0
23006 Golf Maint Op Bldg						
302-7724-576-65-02 - City Fees	\$7,698	\$2,348	–	–	\$0	\$0
302-7724-576-65-03 - Outside Consulting/Design	–	–	\$74,650	–	\$0	\$0
302-7724-576-65-12 - Construction	\$75,600	\$23,750	\$20,600	–	\$0	\$0
23006 GOLF MAINT OP BLDG TOTAL	\$83,298	\$26,098	\$95,250	–	\$0	\$0
24020 Golf Driving Range						
302-7751-576-65-02 - City Fees	\$10,183	–	–	–	\$0	\$0
302-7751-576-65-12 - Construction	\$100,000	–	–	–	\$0	\$0
24020 GOLF DRIVING RANGE TOTAL	\$110,183	–	–	–	\$0	\$0
24021 Palms Golf Course I						
302-7752-576-65-02 - City Fees	\$10,183	–	–	–	\$0	\$0
302-7752-576-65-12 - Construction	\$100,000	–	–	–	\$0	\$0
24021 PALMS GOLF COURSE I TOTAL	\$110,183	–	–	–	\$0	\$0
27007 Golf Locker Rm Reno	–	–	–	–	\$150,000	\$150,000
27008 Palms Golf Restroom	–	–	–	–	\$200,000	\$200,000
19366 GOB Kester Park Improvements						
302-7644-572-65-02 - City Fees	\$68,286	–	–	–	\$0	\$0
302-7644-572-65-12 - Construction	\$670,585	–	–	–	\$0	\$0
19366 GOB KESTER PARK IMPROVEMENTS TOTAL	\$738,871	–	–	–	\$0	\$0
19370 GOB Ultimate Sports Park						
302-7648-572-65-02 - City Fees	–	\$5,770	–	–	\$0	\$0
302-7648-572-65-12 - Construction	–	\$58,360	\$16,565	–	\$0	\$0
19370 GOB ULTIMATE SPORTS PARK TOTAL	–	\$64,130	\$16,565	–	\$0	\$0
19371 GOB Youth Sports Complex						
302-7649-572-65-02 - City Fees	\$219	–	–	–	\$0	\$0
302-7649-572-65-12 - Construction	\$2,150	–	–	–	\$0	\$0
19371 GOB YOUTH SPORTS COMPLEX TOTAL	\$2,369	–	–	–	\$0	\$0
19372 GOB Fire Emergency Operations Center						
302-7650-522-65-03 - Outside Consulting/Design	–	\$168,145	\$391,930	–	\$0	\$0
302-7650-522-65-12 - Construction	-\$520	–	\$7,940	–	\$0	\$0
19372 GOB FIRE EMERGENCY OPERATIONS CENTER TOTAL	-\$520	\$168,145	\$399,870	–	\$0	\$0
19375 Fire Station 61						
302-7653-522-65-02 - City Fees	\$556	–	–	–	\$0	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
302-7653-522-65-12 - Construction	\$5,465	–	–	–	\$0	\$0
19375 FIRE STATION 61 TOTAL	\$6,021	–	–	–	\$0	\$0
19377 GOB Lifeguard Tower/HQ						
302-7655-522-65-02 - City Fees	\$5,070	\$2,508	–	–	\$0	\$0
302-7655-522-65-12 - Construction	\$49,785	\$25,367	\$0	–	\$0	\$0
19377 GOB LIFEGUARD TOWER/HQ TOTAL	\$54,855	\$27,875	\$0	–	\$0	\$0
19353 GOB A1A Improvements						
302-7631-530-65-02 - City Fees	–	\$87,058	–	–	\$0	\$0
302-7631-530-65-12 - Construction	–	\$880,478	\$0	–	\$0	\$0
19353 GOB A1A IMPROVEMENTS TOTAL	–	\$967,536	\$0	–	\$0	\$0
19357 GOB MCNAB RD Improvements						
302-7635-530-65-02 - City Fees	–	\$15,219	–	–	\$0	\$0
302-7635-530-65-12 - Construction	–	\$153,920	\$1,394,465	–	\$0	\$0
19357 GOB MCNAB RD IMPROVEMENTS TOTAL	–	\$169,139	\$1,394,465	–	\$0	\$0
Non-Departmental						
302-0000-599-31-60 - Other Professional	\$11,601	\$8,777	–	\$300,000	\$300,000	\$0
302-0000-599-48-60 - Art In Public Places	–	–	–	\$218,545	\$225,101	\$6,556
302-0000-599-91-02 - Interfund Trans To 112	–	\$200,000	–	–	\$0	\$0
302-0000-599-91-38 - Interfund Trans To 315	\$206,000	\$212,180	\$218,545	–	\$0	\$0
302-0000-599-91-64 - Interfund Trans To 137	\$75,000	\$725,000	–	–	\$0	\$0
302-0000-599-91-65 - Interfund Trans To 303	–	\$2,000	–	–	\$0	\$0
302-0000-599-99-20 - Working Capital Reserve	–	–	–	\$290,352	\$237,387	-\$52,965
302-0000-599-99-65 - Project Admin Fee Reserve	–	–	–	\$1,213,381	\$1,246,805	\$33,424
NON-DEPARTMENTAL TOTAL	\$292,601	\$1,147,957	\$218,545	\$2,022,278	\$2,009,293	-\$12,985
EXPENSES TOTAL	\$13,204,878	\$14,936,948	\$8,076,060	\$10,433,278	\$12,071,093	\$1,637,815

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		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Taxes						
214-0000-311-311.10-00 - Current Property Taxes	\$6,031,611	\$6,056,368	\$5,854,151	\$5,986,750	\$5,988,812	\$2,062
214-0000-311-311.20-00 - Tax Discounts	-\$213,187	-\$212,430	-\$209,597	-\$209,536	-\$209,608	-\$72
214-0000-311-311.50-00 - Delinquent Property Taxes	\$1,287	-\$1,510	\$5,759	\$0	\$0	\$0
214-0000-311-311.70-00 - Tax Penalties	\$12,456	\$6,934	\$766	\$0	\$0	\$0
TAXES TOTAL	\$5,832,167	\$5,849,362	\$5,651,079	\$5,777,214	\$5,779,204	\$1,990
Miscellaneous Revenues						
214-0000-361-361.40-00 - Int Earnings Tax Collect	\$14,031	\$11,996	\$8,965	\$0	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$14,031	\$11,996	\$8,965	\$0	\$0	\$0
Other Financing Sources						
214-0000-392-392.10-00 - Budgetary Fund Balance	–	–	–	\$0	\$1,146	\$1,146
OTHER FINANCING SOURCES TOTAL	–	–	–	\$0	\$1,146	\$1,146
REVENUES TOTAL	\$5,846,198	\$5,861,358	\$5,660,044	\$5,777,214	\$5,780,350	\$3,136
Expenditures						
Operating Expenses						
Other Contractual Service	–	–	-\$1	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	–	–	-\$1	\$0	\$0	\$0
Debt Service						
Debt Principal						
71-10 - Debt Principal	\$2,025,000	\$2,125,000	–	\$2,235,000	\$2,350,000	\$115,000
DEBT PRINCIPAL TOTAL	\$2,025,000	\$2,125,000	–	\$2,235,000	\$2,350,000	\$115,000
Interest Expense						
72-10 - Interest Expense	\$3,749,600	\$3,648,350	\$1,771,050	\$3,542,100	\$3,430,350	-\$111,750
INTEREST EXPENSE TOTAL	\$3,749,600	\$3,648,350	\$1,771,050	\$3,542,100	\$3,430,350	-\$111,750
DEBT SERVICE TOTAL	\$5,774,600	\$5,773,350	\$1,771,050	\$5,777,100	\$5,780,350	\$3,250
Other Expenses						
Nonoperating Expenditures						
99-20 - Working Capital Reserve	–	–	–	\$114	\$0	-\$114
NONOPERATING EXPENDITURES TOTAL	–	–	–	\$114	\$0	-\$114
OTHER EXPENSES TOTAL	–	–	–	\$114	\$0	-\$114
EXPENDITURES TOTAL	\$5,774,600	\$5,773,350	\$1,771,049	\$5,777,214	\$5,780,350	\$3,136

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

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

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
2018 GO Debt Service						
Operating Expenses	–	–	-\$1	–	\$0	\$0
Debt Service						
214-1331-513-71-10 - Debt Principal	\$2,025,000	\$2,125,000	–	\$2,235,000	\$2,350,000	\$115,000
214-1331-513-72-10 - Interest Expense	\$3,749,600	\$3,648,350	\$1,771,050	\$3,542,100	\$3,430,350	-\$111,750
DEBT SERVICE TOTAL	\$5,774,600	\$5,773,350	\$1,771,050	\$5,777,100	\$5,780,350	\$3,250
Other Expenses						
214-1331-513-99-20 - Working Capital Reserve	–	–	–	\$114	\$0	-\$114
OTHER EXPENSES TOTAL	–	–	–	\$114	\$0	-\$114
2018 GO DEBT SERVICE TOTAL	\$5,774,600	\$5,773,350	\$1,771,049	\$5,777,214	\$5,780,350	\$3,136
EXPENDITURES TOTAL	\$5,774,600	\$5,773,350	\$1,771,049	\$5,777,214	\$5,780,350	\$3,136

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

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

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Taxes						
216-0000-311-311.10-00 - Current Property Taxes	\$4,121,504	\$4,126,474	\$3,992,480	\$4,082,909	\$4,080,850	-\$2,059
216-0000-311-311.20-00 - Tax Discounts	-\$145,676	-\$144,741	-\$142,946	-\$142,902	-\$142,830	\$72
216-0000-311-311.50-00 - Delinquent Property Taxes	\$2,508	-\$1,042	\$3,939	\$0	\$0	\$0
216-0000-311-311.70-00 - Tax Penalties	\$6,931	\$4,734	\$525	\$0	\$0	\$0
TAXES TOTAL	\$3,985,267	\$3,985,424	\$3,853,998	\$3,940,007	\$3,938,020	-\$1,987
Miscellaneous Revenues						
216-0000-361-361.40-00 - Int Earnings Tax Collect	\$9,589	\$8,177	\$6,114	\$0	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$9,589	\$8,177	\$6,114	\$0	\$0	\$0
Other Financing Sources						
216-0000-392-392.10-00 - Budgetary Fund Balance	–	–	–	\$43	\$0	-\$43
OTHER FINANCING SOURCES TOTAL	–	–	–	\$43	\$0	-\$43
REVENUES TOTAL	\$3,994,856	\$3,993,601	\$3,860,112	\$3,940,050	\$3,938,020	-\$2,030
Expenditures						
Operating Expenses						
Other Contractual Service	–	–	\$1	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	–	–	\$1	\$0	\$0	\$0
Debt Service						
Debt Principal						
71-10 - Debt Principal	\$1,235,000	\$1,285,000	–	\$1,355,000	\$1,420,000	\$65,000
DEBT PRINCIPAL TOTAL	\$1,235,000	\$1,285,000	–	\$1,355,000	\$1,420,000	\$65,000
Interest Expense						
72-10 - Interest Expense	\$2,711,050	\$2,649,300	\$1,292,525	\$2,585,050	\$2,517,300	-\$67,750
INTEREST EXPENSE TOTAL	\$2,711,050	\$2,649,300	\$1,292,525	\$2,585,050	\$2,517,300	-\$67,750
DEBT SERVICE TOTAL	\$3,946,050	\$3,934,300	\$1,292,525	\$3,940,050	\$3,937,300	-\$2,750
Other Expenses						
Nonoperating Expenditures						
99-20 - Working Capital Reserve	–	–	–	\$0	\$720	\$720
NONOPERATING EXPENDITURES TOTAL	–	–	–	\$0	\$720	\$720
OTHER EXPENSES TOTAL	–	–	–	\$0	\$720	\$720
EXPENDITURES TOTAL	\$3,946,050	\$3,934,300	\$1,292,526	\$3,940,050	\$3,938,020	-\$2,030

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

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

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
2021 GO Debt Service						
Operating Expenses	–	–	\$1	–	\$0	\$0
Debt Service						
216-1332-513-71-10 - Debt Principal	\$1,235,000	\$1,285,000	–	\$1,355,000	\$1,420,000	\$65,000
216-1332-513-72-10 - Interest Expense	\$2,711,050	\$2,649,300	\$1,292,525	\$2,585,050	\$2,517,300	-\$67,750
DEBT SERVICE TOTAL	\$3,946,050	\$3,934,300	\$1,292,525	\$3,940,050	\$3,937,300	-\$2,750
Other Expenses						
216-1332-513-99-20 - Working Capital Reserve	–	–	–	–	\$720	\$720
OTHER EXPENSES TOTAL	–	–	–	–	\$720	\$720
2021 GO DEBT SERVICE TOTAL	\$3,946,050	\$3,934,300	\$1,292,526	\$3,940,050	\$3,938,020	-\$2,030
EXPENDITURES TOTAL	\$3,946,050	\$3,934,300	\$1,292,526	\$3,940,050	\$3,938,020	-\$2,030

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		YTD ACTUALS	ADOPTED	RECOMMENDED	VARIANCE
	FY2024	FY2025	FY2026	FY2026	FY2027	
Expenses						
19358 GOB Palm Aire Improvements						
318-7636-530-65-03 - Outside Consulting/Design	\$1,272	–	–	–	\$0	\$0
19358 GOB PALM AIRE IMPROVEMENTS TOTAL	\$1,272	–	–	–	\$0	\$0
19353 GOB A1A Improvements						
318-7631-530-65-03 - Outside Consulting/Design	\$31,169	–	–	–	\$0	\$0
318-7631-530-65-12 - Construction	\$279,259	\$115,736	\$59,583	–	\$0	\$0
19353 GOB A1A IMPROVEMENTS TOTAL	\$310,428	\$115,736	\$59,583	–	\$0	\$0
19355 GOB Dixie HWY Improvements						
318-7633-530-65-03 - Outside Consulting/Design	\$243,182	\$79,421	\$2,147	–	\$0	\$0
318-7633-530-65-12 - Construction	\$25,881	–	\$58,881	–	\$0	\$0
19355 GOB DIXIE HWY IMPROVEMENTS TOTAL	\$269,063	\$79,421	\$61,028	–	\$0	\$0
19357 GOB MCNAB RD Improvements						
318-7635-530-65-03 - Outside Consulting/Design	\$11,643	\$67,386	\$67,974	–	\$0	\$0
318-7635-530-65-12 - Construction	\$4,115	–	\$0	–	\$0	\$0
19357 GOB MCNAB RD IMPROVEMENTS TOTAL	\$15,758	\$67,386	\$67,974	–	\$0	\$0
19361 GOB Terra Mar Bridge Improvements						
318-7639-530-65-03 - Outside Consulting/Design	\$3,508	\$31,572	\$0	–	\$0	\$0
318-7639-530-65-12 - Construction	\$14,894	–	–	–	\$0	\$0
19361 GOB TERRA MAR BRIDGE IMPROVEMENTS TOTAL	\$18,402	\$31,572	\$0	–	\$0	\$0
EXPENSES TOTAL	\$614,923	\$294,115	\$188,584	–	\$0	\$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		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenses						
19362 GOB MCNAIR Park Improvements						
319-7640-572-65-12 - Construction	\$120	–	–	–	\$0	\$0
19362 GOB MCNAIR PARK IMPROVEMENTS TOTAL	\$120	–	–	–	\$0	\$0
19366 GOB Kester Park Improvements						
319-7644-572-65-03 - Outside Consulting/Design	\$2,000	–	\$0	–	\$0	\$0
19366 GOB KESTER PARK IMPROVEMENTS TOTAL	\$2,000	–	\$0	–	\$0	\$0
19369 GOB Senior Citizens Center						
319-7647-572-65-02 - City Fees	\$4,000	\$2,000	–	–	\$0	\$0
19369 GOB SENIOR CITIZENS CENTER TOTAL	\$4,000	\$2,000	–	–	\$0	\$0
19370 GOB Ultimate Sports Park						
319-7648-572-65-02 - City Fees	\$6,443	–	–	–	\$0	\$0
319-7648-572-65-03 - Outside Consulting/Design	\$45,530	\$50,073	\$10,293	–	\$0	\$0
19370 GOB ULTIMATE SPORTS PARK TOTAL	\$51,973	\$50,073	\$10,293	–	\$0	\$0
19371 GOB Youth Sports Complex						
319-7649-572-65-12 - Construction	\$678	–	–	–	\$0	\$0
19371 GOB YOUTH SPORTS COMPLEX TOTAL	\$678	–	–	–	\$0	\$0
EXPENSES TOTAL	\$58,771	\$52,073	\$10,293	–	\$0	\$0

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

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

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Miscellaneous Revenues						
320-0000-361-361.10-00 - Interest Earnings	\$13	–	–	–	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$13	–	–	–	\$0	\$0
REVENUES TOTAL	\$13	–	–	–	\$0	\$0
Expenses						
19372 GOB Fire Emergency Operations Center						
320-7650-522-65-03 - Outside Consulting/Design	\$97,330	–	\$100	–	\$0	\$0
19372 GOB FIRE EMERGENCY OPERATIONS CENTER TOTAL	\$97,330	–	\$100	–	\$0	\$0
19374 GOB Fire Station 52						
320-7652-522-65-12 - Construction	\$84,151	\$1	–	–	\$0	\$0
19374 GOB FIRE STATION 52 TOTAL	\$84,151	\$1	–	–	\$0	\$0
19376 GOB Public Safety Complex						
320-7654-522-65-12 - Construction	\$54,750	–	–	–	\$0	\$0
19376 GOB PUBLIC SAFETY COMPLEX TOTAL	\$54,750	–	\$0	–	\$0	\$0
19377 GOB Lifeguard Tower/HQ						
320-7655-522-65-02 - City Fees	–	\$20,019	–	–	\$0	\$0
19377 GOB LIFEGUARD TOWER/HQ TOTAL	–	\$20,019	–	–	\$0	\$0
EXPENSES TOTAL	\$236,231	\$20,020	\$100	–	\$0	\$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		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Miscellaneous Revenues						
322-0000-361-361.10-00 - Interest Earnings	\$1,191,077	\$1,126,206	\$409,234	–	\$0	\$0
322-0000-361-361.35-00 - Int Realized Gain(Loss)	\$215,375	-\$212,705	\$18	–	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$1,406,452	\$913,502	\$409,252	–	\$0	\$0
REVENUES TOTAL	\$1,406,452	\$913,502	\$409,252	–	\$0	\$0
Expenses						
Accounting and Administration						
322-1310-513-31-60 - Other Professional	\$12,234	\$9,564	\$2,188	–	\$0	\$0
322-1310-513-31-62 - Investment Services	–	–	\$405	–	–	\$0
322-1310-513-49-50 - Credit Card Bank Fees	–	\$427	\$412	–	\$0	\$0
ACCOUNTING AND ADMINISTRATION TOTAL	\$12,234	\$9,991	\$3,006	–	\$0	\$0
19358 GOB Palm Aire Improvements						
322-7636-530-65-02 - City Fees	\$650	-\$650	–	–	\$0	\$0
322-7636-530-65-03 - Outside Consulting/Design	\$9,913	–	–	–	\$0	\$0
322-7636-530-65-12 - Construction	\$241,285	–	\$0	–	\$0	\$0
19358 GOB PALM AIRE IMPROVEMENTS TOTAL	\$251,849	-\$650	\$0	–	\$0	\$0
19353 GOB A1A Improvements						
322-7631-530-65-03 - Outside Consulting/Design	\$34,767	–	\$0	–	\$0	\$0
322-7631-530-65-12 - Construction	\$338,241	\$1,590,967	\$161,746	–	\$0	\$0
19353 GOB A1A IMPROVEMENTS TOTAL	\$373,008	\$1,590,967	\$161,746	–	\$0	\$0
19355 GOB Dixie HWY Improvements						
322-7633-530-65-12 - Construction	\$5,285,004	\$1,082,217	\$203,543	–	\$0	\$0
19355 GOB DIXIE HWY IMPROVEMENTS TOTAL	\$5,285,004	\$1,082,217	\$203,543	–	\$0	\$0
19357 GOB MCNAB RD Improvements						
322-7635-530-65-12 - Construction	–	\$3,820,678	\$9,106,458	–	\$0	\$0
19357 GOB MCNAB RD IMPROVEMENTS TOTAL	–	\$3,820,678	\$9,106,458	–	\$0	\$0
EXPENSES TOTAL	\$5,922,094	\$6,503,203	\$9,474,752	–	\$0	\$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		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Miscellaneous Revenues						
323-0000-361-361.10-00 - Interest Earnings	\$204,481	\$177,398	\$90,769	–	\$0	\$0
323-0000-361-361.35-00 - Int Realized Gain(Loss)	–	–	\$4	–	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$204,481	\$177,398	\$90,772	–	\$0	\$0
REVENUES TOTAL	\$204,481	\$177,398	\$90,772	–	\$0	\$0
Expenses						
Accounting and Administration						
323-1310-513-31-60 - Other Professional	\$1,305	\$257	\$89	–	\$0	\$0
323-1310-513-31-62 - Investment Services	–	–	\$90	–	–	\$0
323-1310-513-49-50 - Credit Card Bank Fees	–	\$87	\$88	–	\$0	\$0
ACCOUNTING AND ADMINISTRATION TOTAL	\$1,305	\$344	\$266	–	\$0	\$0
19370 GOB Ultimate Sports Park						
323-7648-572-65-03 - Outside Consulting/Design	\$35,412	\$26,587	–	–	\$0	\$0
323-7648-572-65-12 - Construction	–	\$11,250	\$0	–	\$0	\$0
19370 GOB ULTIMATE SPORTS PARK TOTAL	\$35,412	\$37,837	\$0	–	\$0	\$0
EXPENSES TOTAL	\$36,716	\$38,181	\$266	–	\$0	\$0

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

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

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	VARIANCE
	FY2024	FY2025	FY2026	FY2026	FY2027	
Revenues						
Miscellaneous Revenues						
324-0000-361-361.10-00 - Interest Earnings	\$1,141,514	\$1,553,833	\$577,571	–	\$0	\$0
324-0000-361-361.35-00 - Int Realized Gain(Loss)	\$423,869	-\$425,200	\$25	–	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$1,565,384	\$1,128,634	\$577,596	–	\$0	\$0
REVENUES TOTAL	\$1,565,384	\$1,128,634	\$577,596	–	\$0	\$0
Expenses						
Accounting and Administration						
324-1310-513-31-60 - Other Professional	\$12,967	\$11,874	\$3,053	–	\$0	\$0
324-1310-513-31-62 - Investment Services	–	–	\$572	–	–	\$0
324-1310-513-49-50 - Credit Card Bank Fees	–	\$571	\$569	–	\$0	\$0
ACCOUNTING AND ADMINISTRATION TOTAL	\$12,967	\$12,444	\$4,193	–	\$0	\$0
19374 GOB Fire Station 52						
324-7652-522-65-12 - Construction	\$3,189,271	\$703,596	–	–	\$0	\$0
19374 GOB FIRE STATION 52 TOTAL	\$3,189,271	\$703,596	–	–	\$0	\$0
19377 GOB Lifeguard Tower/HQ						
324-7655-522-65-12 - Construction	\$98,803	\$17,156	–	–	\$0	\$0
19377 GOB LIFEGUARD TOWER/HQ TOTAL	\$98,803	\$17,156	–	–	\$0	\$0
EXPENSES TOTAL	\$3,301,041	\$733,196	\$4,193	–	\$0	\$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		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Licenses And Permits						
110-0000-322-322.10-00 - Building Permits Revenue	\$16,530,331	\$12,134,145	\$7,966,347	\$13,783,627	\$15,731,627	\$1,948,000
110-0000-322-322.40-00 - Mechanical Permits	—	\$83	—	\$0	\$0	\$0
110-0000-322-322.50-00 - Specialty/Open Permits	\$30,080	\$18,640	\$24,867	\$42,000	\$0	-\$42,000
110-0000-322-322.51-00 - Bldg Permits Reinspection	\$57,820	\$42,535	\$18,160	\$60,000	\$40,000	-\$20,000
110-0000-322-322.52-00 - Cert Of Occupancy	\$94,800	\$43,000	\$27,650	\$96,000	\$40,000	-\$56,000
110-0000-322-322.56-00 - Inspection Overtime Reimb	\$111,130	\$162,988	\$72,220	\$100,000	\$95,000	-\$5,000
110-0000-322-322.70-00 - Record Duplications	\$42,618	\$33,033	\$11,901	\$50,000	\$20,000	-\$30,000
110-0000-322-322.90-00 - Unsafe Structure Inspect	\$11,027	\$28,755	\$20,513	\$20,000	\$20,000	\$0
LICENSES AND PERMITS TOTAL	\$16,877,806	\$12,463,179	\$8,141,657	\$14,151,627	\$15,946,627	\$1,795,000
Charges For Services						
110-0000-341-341.35-00 - Lien Research Fees	\$14,080	\$3,520	\$770	\$10,000	\$5,000	-\$5,000
CHARGES FOR SERVICES TOTAL	\$14,080	\$3,520	\$770	\$10,000	\$5,000	-\$5,000
Miscellaneous Revenues						
110-0000-361-361.10-00 - Interest Earnings	\$540,775	\$1,304,976	\$420,499	\$390,000	\$600,000	\$210,000
110-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	\$1,410,872	-\$54,728	-\$484,931	\$0	\$0	\$0
110-0000-361-361.35-00 - Int Realized Gain(Loss)	-\$92,541	\$6,294	\$8,521	\$0	\$0	\$0
110-0000-369-369.76-00 - Permit Surcharge Commiss	\$9,194	\$6,136	\$3,246	\$24,740	\$23,000	-\$1,740
110-0000-369-369.92-00 - Other Revenues	\$2,093	\$10,074	-\$733	\$0	\$5,000	\$5,000
MISCELLANEOUS REVENUES TOTAL	\$1,870,393	\$1,272,753	-\$53,399	\$414,740	\$628,000	\$213,260
Other Financing Sources						
110-0000-392-392.50-00 - Budget Fund Bal Bldg Dep	—	—	—	\$1,610,835	\$0	-\$1,610,835
OTHER FINANCING SOURCES TOTAL	—	—	—	\$1,610,835	\$0	-\$1,610,835
REVENUES TOTAL	\$18,762,279	\$13,739,452	\$8,089,028	\$16,187,202	\$16,579,627	\$392,425
Expenditures						
Personal Services						
Regular Salaries & Wages						
12-10 - Exempt	\$346,786	\$380,640	\$146,912	\$210,842	\$226,949	\$16,107
12-24 - Non Exempt General Emp	\$5,196,077	\$5,286,845	\$3,699,673	\$5,501,205	\$5,796,377	\$295,172
12-26 - Non Exempt Non Bargaining	\$27,579	\$59,227	\$43,968	\$64,292	\$69,203	\$4,911

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
12-30 - Assignment Differential	\$1,012	\$4,444	\$4,674	\$25,000	\$5,574	-\$19,426
REGULAR SALARIES & WAGES TOTAL	\$5,571,453	\$5,731,157	\$3,895,228	\$5,801,339	\$6,098,103	\$296,764
Other Salaries & Wages						
13-10 - Temporary & Part Time	\$43,860	\$25,350	\$6,820	\$60,825	\$10,000	-\$50,825
13-20 - Drop Plan Vac/Sick Payout	\$19,883	\$1,175	—	\$10,500	\$10,500	\$0
OTHER SALARIES & WAGES TOTAL	\$63,743	\$26,526	\$6,820	\$71,325	\$20,500	-\$50,825
Overtime						
14-10 - Overtime Regular	\$162,430	\$212,632	\$86,131	\$200,000	\$170,000	-\$30,000
14-40 - Overtime Call-In	\$8,838	\$13,415	\$6,090	\$13,000	\$13,000	\$0
OVERTIME TOTAL	\$171,268	\$226,047	\$92,220	\$213,000	\$183,000	-\$30,000
Special Pay						
15-40 - Paid Vacation Term Empl	\$15,300	\$17,066	\$13,456	\$0	\$15,000	\$15,000
15-50 - Paid Sick Leave Term Empl	\$15,731	\$49,898	\$56,627	\$0	\$50,000	\$50,000
15-70 - Incentive Pay	\$24,288	\$32,334	\$22,749	\$43,800	\$33,000	-\$10,800
17-10 - Sick Lv Sellback	\$13,979	\$7,233	\$4,296	\$15,000	\$14,999	-\$1
17-20 - Vacation Lv Sellback	\$4,055	\$5,188	\$2,934	\$5,000	\$5,000	\$0
SPECIAL PAY TOTAL	\$73,353	\$111,719	\$100,061	\$63,800	\$117,999	\$54,199
Fica Taxes						
21-00 - Fica Taxes	\$438,574	\$453,870	\$304,000	\$441,890	\$466,079	\$24,189
FICA TAXES TOTAL	\$438,574	\$453,870	\$304,000	\$441,890	\$466,079	\$24,189
Retirement Contributions						
22-10 - Genl Employees Retirement	\$2,205,234	\$2,435,579	\$2,594,388	\$2,594,388	\$2,597,644	\$3,256
RETIREMENT CONTRIBUTIONS TOTAL	\$2,205,234	\$2,435,579	\$2,594,388	\$2,594,388	\$2,597,644	\$3,256
Health Insurance						
23-20 - Gen Empl Veba Trust	\$125,259	\$128,426	\$87,550	\$145,298	\$152,732	\$7,434
HEALTH INSURANCE TOTAL	\$125,259	\$128,426	\$87,550	\$145,298	\$152,732	\$7,434
Allowances						
26-20 - Automobile	\$4,226	\$4,246	\$2,987	\$4,300	\$4,300	\$0
26-40 - Education	—	\$4,181	\$5,972	\$10,000	\$26,500	\$16,500
ALLOWANCES TOTAL	\$4,226	\$8,427	\$8,959	\$14,300	\$30,800	\$16,500
PERSONAL SERVICES TOTAL	\$8,653,111	\$9,121,750	\$7,089,226	\$9,345,340	\$9,666,857	\$321,517
Operating Expenses						
Professional Services						
31-30 - Special Legal	—	—	—	\$30,000	\$30,000	\$0
31-60 - Other Professional	\$152,746	\$124,059	\$23,085	\$50,000	\$40,000	-\$10,000
PROFESSIONAL SERVICES TOTAL	\$152,746	\$124,059	\$23,085	\$80,000	\$70,000	-\$10,000
Accounting & Auditing						
32-10 - Accounting & Auditing	\$3,999	\$4,047	\$4,168	\$4,898	\$4,377	-\$521
ACCOUNTING & AUDITING TOTAL	\$3,999	\$4,047	\$4,168	\$4,898	\$4,377	-\$521
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	\$1,253,635	\$1,533,551	\$1,136,041	\$1,704,062	\$1,854,317	\$150,255
39-12 - Gen Fund Reimbursement	\$863,865	\$915,697	\$646,483	\$969,724	\$1,057,775	\$88,051
39-20 - Central Svcs Chgs	\$147,810	\$182,662	\$125,428	\$188,142	\$221,869	\$33,727
39-30 - Central Stores Chgs	\$8,783	\$9,108	\$6,254	\$9,381	\$9,381	\$0
39-60 - Insur Svc Chgs -Health	\$807,920	\$1,041,635	\$729,806	\$1,094,709	\$1,038,931	-\$55,778
39-65 - Insur Svc Chgs -Risk Mgmt	\$182,746	\$222,050	\$136,119	\$204,178	\$204,178	\$0
39-80 - Vehicle Service Chgs	\$199,779	\$214,357	\$160,104	\$240,156	\$257,205	\$17,049
39-90 - Information Tech Charges	\$1,247,994	\$1,404,970	\$957,136	\$1,435,704	\$410,535	-\$1,025,169
INTERGOVERNMENT OPER SVCS TOTAL	\$4,712,532	\$5,524,030	\$3,897,371	\$5,846,056	\$5,054,191	-\$791,865

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Travel Education Member						
40-10 - Travel Education Member	\$50,852	\$69,688	\$57,942	\$50,000	\$50,000	\$0
TRAVEL EDUCATION MEMBER TOTAL	\$50,852	\$69,688	\$57,942	\$50,000	\$50,000	\$0
Communications & Freight						
41-20 - Postage	\$38,669	\$35,514	\$2,406	\$30,000	\$30,000	\$0
COMMUNICATIONS & FREIGHT TOTAL	\$38,669	\$35,514	\$2,406	\$30,000	\$30,000	\$0
Utility Services						
43-10 - Communication Svc/Phone	\$22,857	\$23,039	\$17,145	\$25,000	\$25,000	\$0
UTILITY SERVICES TOTAL	\$22,857	\$23,039	\$17,145	\$25,000	\$25,000	\$0
Repair & Maintenance						
46-30 - Machinery & Equipment	–	–	–	\$1,302	\$1,302	\$0
46-40 - Maintenance Contracts	\$41,152	\$46,858	\$6,253	\$28,661	\$28,661	\$0
46-50 - Special Services	\$24,729	\$9,076	\$4,408	\$25,920	\$25,920	\$0
46-60 - Demolition Services	\$5,671	\$59,573	\$2,270	\$30,000	\$30,000	\$0
46-91 - Emergency Action Bldg Dep	–	–	–	\$10,000	\$10,000	\$0
REPAIR & MAINTENANCE TOTAL	\$71,553	\$115,507	\$12,931	\$95,883	\$95,883	\$0
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	\$269,634	\$262,725	\$204,223	\$210,728	\$270,607	\$59,879
OTHER CURRENT CHARGES TOTAL	\$269,634	\$262,725	\$204,223	\$210,728	\$270,607	\$59,879
Office Supplies						
51-10 - Office Supplies	\$43,814	\$32,592	\$15,418	\$42,000	\$35,000	-\$7,000
OFFICE SUPPLIES TOTAL	\$43,814	\$32,592	\$15,418	\$42,000	\$35,000	-\$7,000
Operating Supplies						
52-15 - Small Tools Minor Equip	–	\$11,242	–	\$1,740	\$1,740	\$0
52-20 - Special Supplies	\$5,969	\$14,643	\$6,815	\$15,000	\$15,000	\$0
52-25 - Software Purchases	\$129,023	\$295,086	\$62,617	\$243,100	\$275,000	\$31,900
52-50 - Clothing	\$30,468	\$25,572	\$14,321	\$37,900	\$34,170	-\$3,730
OPERATING SUPPLIES TOTAL	\$165,460	\$346,543	\$83,754	\$297,740	\$325,910	\$28,170
Public/Subscript/Membersh						
54-10 - Publications	\$9,574	\$17	\$1,964	\$8,772	\$8,772	\$0
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	\$9,574	\$17	\$1,964	\$8,772	\$8,772	\$0
OPERATING EXPENSES TOTAL	\$5,542,980	\$6,537,761	\$4,320,406	\$6,691,077	\$5,969,740	-\$721,337
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	–	\$507,169	–	\$0	\$0	\$0
64-35 - Office	–	\$29,775	–	\$0	\$0	\$0
64-65 - Service Installations	\$0	\$0	\$123,429	\$0	\$55,000	\$55,000
MACHINERY & EQUIPMENT TOTAL	\$0	\$536,944	\$123,429	\$0	\$55,000	\$55,000
CAPITAL TOTAL	\$0	\$536,944	\$123,429	\$0	\$55,000	\$55,000
Debt Service						
Debt Principal						
71-80 - Notes Pay Capital Lease	–	–	–	\$50,785	\$0	-\$50,785
DEBT PRINCIPAL TOTAL	–	–	–	\$50,785	\$0	-\$50,785
DEBT SERVICE TOTAL	–	–	–	\$50,785	\$0	-\$50,785
Other Expenses						
Interfund Transfers						

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
91-54 - Interfund Trans To 327	\$5,400,000	\$6,007,425	–	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$5,400,000	\$6,007,425	–	\$0	\$0	\$0
Nonoperating Expenditures						
99-10 - Contingency	–	–	\$11,091	\$100,000	\$888,030	\$788,030
NONOPERATING EXPENDITURES TOTAL	–	–	\$11,091	\$100,000	\$888,030	\$788,030
OTHER EXPENSES TOTAL	\$5,400,000	\$6,007,425	\$11,091	\$100,000	\$888,030	\$788,030
EXPENDITURES TOTAL	\$19,596,091	\$22,203,880	\$11,544,152	\$16,187,202	\$16,579,627	\$392,425

Fund 110 - Building Inspections by Division

110-1550 - Building Inspections By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	VARIANCE
	FY2024	FY2025	FY2026	FY2026	FY2027	
Expenditures						
Building Inspections						
Personal Services						
110-1550-515-12-10 - Exempt	\$346,786	\$380,640	\$146,912	\$210,842	\$226,949	\$16,107
110-1550-515-12-24 - Non Exempt General Emp	\$5,196,077	\$5,286,845	\$3,699,673	\$5,501,205	\$5,796,377	\$295,172
110-1550-515-12-26 - Non Exempt Non Bargaining	\$27,579	\$59,227	\$43,968	\$64,292	\$69,203	\$4,911
110-1550-515-12-30 - Assignment Differential	\$1,012	\$4,444	\$4,674	\$25,000	\$5,574	-\$19,426
110-1550-515-13-10 - Temporary & Part Time	\$43,860	\$25,350	\$6,820	\$60,825	\$10,000	-\$50,825
110-1550-515-13-20 - Drop Plan Vac/Sick Payout	\$19,883	\$1,175	—	\$10,500	\$10,500	\$0
110-1550-515-14-10 - Overtime Regular	\$162,430	\$212,632	\$86,131	\$200,000	\$170,000	-\$30,000
110-1550-515-14-40 - Overtime Call-In	\$8,838	\$13,415	\$6,090	\$13,000	\$13,000	\$0
110-1550-515-15-40 - Paid Vacation Term Empl	\$15,300	\$17,066	\$13,456	—	\$15,000	\$15,000
110-1550-515-15-50 - Paid Sick Leave Term Empl	\$15,731	\$49,898	\$56,627	—	\$50,000	\$50,000
110-1550-515-15-70 - Incentive Pay	\$24,288	\$32,334	\$22,749	\$43,800	\$33,000	-\$10,800
110-1550-515-17-10 - Sick Lv Sellback	\$13,979	\$7,233	\$4,296	\$15,000	\$14,999	-\$1
110-1550-515-17-20 - Vacation Lv Sellback	\$4,055	\$5,188	\$2,934	\$5,000	\$5,000	\$0
110-1550-515-21-00 - Fica Taxes	\$438,574	\$453,870	\$304,000	\$441,890	\$466,079	\$24,189
110-1550-515-22-10 - Genl Employees Retirement	\$2,205,234	\$2,435,579	\$2,594,388	\$2,594,388	\$2,597,644	\$3,256
110-1550-515-23-20 - Gen Empl Veba Trust	\$125,259	\$128,426	\$87,550	\$145,298	\$152,732	\$7,434
110-1550-515-26-20 - Automobile	\$4,226	\$4,246	\$2,987	\$4,300	\$4,300	\$0
110-1550-515-26-40 - Education	—	\$4,181	\$5,972	\$10,000	\$26,500	\$16,500
PERSONAL SERVICES TOTAL	\$8,653,111	\$9,121,750	\$7,089,226	\$9,345,340	\$9,666,857	\$321,517
Operating Expenses						
110-1550-515-31-30 - Special Legal	—	—	—	\$30,000	\$30,000	\$0
110-1550-515-31-60 - Other Professional	\$152,746	\$124,059	\$23,085	\$50,000	\$40,000	-\$10,000
110-1550-515-32-10 - Accounting & Auditing	\$3,999	\$4,047	\$4,168	\$4,898	\$4,377	-\$521
110-1550-515-39-10 - Administrative Svc Chg	\$1,253,635	\$1,533,551	\$1,136,041	\$1,704,062	\$1,854,317	\$150,255
110-1550-515-39-12 - Gen Fund Reimbursement	\$863,865	\$915,697	\$646,483	\$969,724	\$1,057,775	\$88,051
110-1550-515-39-20 - Central Svcs Chgs	\$147,810	\$182,662	\$125,428	\$188,142	\$221,869	\$33,727
110-1550-515-39-30 - Central Stores Chgs	\$8,783	\$9,108	\$6,254	\$9,381	\$9,381	\$0
110-1550-515-39-60 - Insur Svc Chgs - Health	\$807,920	\$1,041,635	\$729,806	\$1,094,709	\$1,038,931	-\$55,778
110-1550-515-39-65 - Insur Svc Chgs - Risk Mgmt	\$182,746	\$222,050	\$136,119	\$204,178	\$204,178	\$0
110-1550-515-39-80 - Vehicle Service Chgs	\$199,779	\$214,357	\$160,104	\$240,156	\$257,205	\$17,049
110-1550-515-39-90 - Information Tech Charges	\$1,247,994	\$1,404,970	\$957,136	\$1,435,704	\$410,535	-\$1,025,169
110-1550-515-40-10 - Travel Education Member	\$50,852	\$69,688	\$57,942	\$50,000	\$50,000	\$0
110-1550-515-41-20 - Postage	\$38,669	\$35,514	\$2,406	\$30,000	\$30,000	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
110-1550-515-43-10 - Communication Svc/Phone	\$22,857	\$23,039	\$17,145	\$25,000	\$25,000	\$0
110-1550-515-46-30 - Machinery & Equipment	–	–	–	\$1,302	\$1,302	\$0
110-1550-515-46-40 - Maintenance Contracts	\$41,152	\$46,858	\$6,253	\$28,661	\$28,661	\$0
110-1550-515-46-50 - Special Services	\$24,729	\$9,076	\$4,408	\$25,920	\$25,920	\$0
110-1550-515-46-60 - Demolition Services	\$5,671	\$59,573	\$2,270	\$30,000	\$30,000	\$0
110-1550-515-46-91 - Emergency Action Bldg Dep	–	–	–	\$10,000	\$10,000	\$0
110-1550-515-48-10 - Advertising	\$1,291	–	–	–	\$0	\$0
110-1550-515-49-50 - Credit Card Bank Fees	\$269,634	\$262,725	\$204,223	\$210,728	\$270,607	\$59,879
110-1550-515-51-10 - Office Supplies	\$43,814	\$32,592	\$15,418	\$42,000	\$35,000	-\$7,000
110-1550-515-52-15 - Small Tools Minor Equip	–	\$11,242	–	\$1,740	\$1,740	\$0
110-1550-515-52-20 - Special Supplies	\$5,969	\$14,643	\$6,815	\$15,000	\$15,000	\$0
110-1550-515-52-25 - Software Purchases	\$129,023	\$295,086	\$62,617	\$243,100	\$275,000	\$31,900
110-1550-515-52-50 - Clothing	\$30,468	\$25,572	\$14,321	\$37,900	\$34,170	-\$3,730
110-1550-515-54-10 - Publications	\$9,574	\$17	\$1,964	\$8,772	\$8,772	\$0
OPERATING EXPENSES TOTAL	\$5,542,980	\$6,537,761	\$4,320,406	\$6,691,077	\$5,969,740	-\$721,337
Capital						
110-1550-515-64-05 - Motor Vehicles	–	\$507,169	–	–	\$0	\$0
110-1550-515-64-35 - Office	–	\$29,775	–	–	\$0	\$0
110-1550-515-64-65 - Service Installations	\$0	–	\$123,429	–	\$55,000	\$55,000
CAPITAL TOTAL	\$0	\$536,944	\$123,429	–	\$55,000	\$55,000
Debt Service						
110-1550-515-71-80 - Notes Pay Capital Lease	–	–	–	\$50,785	\$0	-\$50,785
DEBT SERVICE TOTAL	–	–	–	\$50,785	\$0	-\$50,785
Other Expenses						
110-1550-515-91-54 - Interfund Trans To 327	\$5,400,000	\$6,007,425	–	–	\$0	\$0
110-1550-515-99-10 - Contingency	–	–	\$11,091	\$100,000	\$888,030	\$788,030
OTHER EXPENSES TOTAL	\$5,400,000	\$6,007,425	\$11,091	\$100,000	\$888,030	\$788,030
BUILDING INSPECTIONS TOTAL	\$19,596,091	\$22,203,880	\$11,544,152	\$16,187,202	\$16,579,627	\$392,425
EXPENDITURES TOTAL	\$19,596,091	\$22,203,880	\$11,544,152	\$16,187,202	\$16,579,627	\$392,425

Fund 114 - Transportation Surtax Operating Revenues and Expenditures

Fund 114 - Transportation Surtax Operating Fund Summary

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Intergovernmental Revenue						
114-0000-338-338.45-00 - Brwd Cty Trans Surtax	\$443,725	\$461,250	\$367,745	\$700,000	\$700,000	\$0
INTERGOVERNMENTAL REVENUE TOTAL	\$443,725	\$461,250	\$367,745	\$700,000	\$700,000	\$0
REVENUES TOTAL	\$443,725	\$461,250	\$367,745	\$700,000	\$700,000	\$0
Expenditures						
Operating Expenses						
Professional Services						
31-60 - Other Professional	\$445,227	\$493,840	\$434,861	\$700,000	\$700,000	\$0
PROFESSIONAL SERVICES TOTAL	\$445,227	\$493,840	\$434,861	\$700,000	\$700,000	\$0
OPERATING EXPENSES TOTAL	\$445,227	\$493,840	\$434,861	\$700,000	\$700,000	\$0
EXPENDITURES TOTAL	\$445,227	\$493,840	\$434,861	\$700,000	\$700,000	\$0

Fund 114 - Transportation Administration by Division

114-4005 - Transportation Administration By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Transportation Admin						
Operating Expenses						
114-4005-544-31-60 - Other Professional	\$445,227	\$493,840	\$434,861	\$700,000	\$700,000	\$0
OPERATING EXPENSES TOTAL	\$445,227	\$493,840	\$434,861	\$700,000	\$700,000	\$0
TRANSPORTATION ADMIN TOTAL	\$445,227	\$493,840	\$434,861	\$700,000	\$700,000	\$0
EXPENDITURES TOTAL	\$445,227	\$493,840	\$434,861	\$700,000	\$700,000	\$0

Fund 115 - Local Law Enforcement Trust Revenues and Expenditures

Fund 115 – Local Law Enforcement Trust Fund Summary

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Fines And Forfeitures	\$170,243	\$344,477	\$2,777,034	\$0	\$0	\$0
Miscellaneous Revenues						
115-0000-361-361.10-00 - Interest Earnings	\$5,002	\$20,810	\$36,313	\$6,000	\$8,000	\$2,000
115-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	\$20,052	\$7,413	-\$10,902	\$0	\$0	\$0
115-0000-361-361.35-00 - Int Realized Gain(Loss)	-\$1,301	\$399	\$1,923	\$0	\$0	\$0
115-0000-369-369.28-00 - Other Reimbursements	\$277,504	-\$344,477	\$639,961	\$0	\$0	\$0
115-0000-369-369.68-00 - Settlements	\$3,500	–	–	\$0	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$304,757	-\$315,855	\$667,294	\$6,000	\$8,000	\$2,000
Other Financing Sources						
115-0000-392-392.10-00 - Budgetary Fund Balance	–	–	–	\$322,200	\$1,172,526	\$850,326
OTHER FINANCING SOURCES TOTAL	–	–	–	\$322,200	\$1,172,526	\$850,326
REVENUES TOTAL	\$475,000	\$28,622	\$3,444,328	\$328,200	\$1,180,526	\$852,326
Expenditures						
Operating Expenses						
Professional Services						
31-60 - Other Professional	\$0	\$401	\$49	\$0	\$0	\$0
PROFESSIONAL SERVICES TOTAL	\$0	\$401	\$49	\$0	\$0	\$0
Operating Supplies						
52-20 - Special Supplies	–	–	\$3,000	\$0	\$0	\$0
OPERATING SUPPLIES TOTAL	–	–	\$3,000	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$0	\$401	\$3,049	\$0	\$0	\$0
Other Expenses						
Interfund Transfers						
91-01 - Interfund Trans To 001	\$475,000	–	\$328,200	\$328,200	\$1,180,526	\$852,326
INTERFUND TRANSFERS TOTAL	\$475,000	–	\$328,200	\$328,200	\$1,180,526	\$852,326
OTHER EXPENSES TOTAL	\$475,000	–	\$328,200	\$328,200	\$1,180,526	\$852,326
EXPENDITURES TOTAL	\$475,000	\$401	\$331,249	\$328,200	\$1,180,526	\$852,326

Fund 115 - Local Law Enforcement Trust by Division

115-2170 – Local Law Enforcement Trust By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Local Law Enforcement Tr						
Operating Expenses						
115-2160-521-31-60 - Other Professional	\$0	\$401	\$49	–	\$0	\$0
115-2160-521-52-20 - Special Supplies	–	–	\$3,000	–	\$0	\$0
OPERATING EXPENSES TOTAL	\$0	\$401	\$3,049	–	\$0	\$0
LOCAL LAW ENFORCEMENT TR TOTAL	\$0	\$401	\$3,049	–	\$0	\$0
Publ Safety -Brwd Sheriff						
Other Expenses						
115-2170-521-91-01 - Interfund Trans To 001	\$475,000	–	\$328,200	\$328,200	\$1,180,526	\$852,326

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
OTHER EXPENSES TOTAL	\$475,000	–	\$328,200	\$328,200	\$1,180,526	\$852,326
PUBL SAFETY -BRWD SHERIFF TOTAL	\$475,000	–	\$328,200	\$328,200	\$1,180,526	\$852,326
EXPENDITURES TOTAL	\$475,000	\$401	\$331,249	\$328,200	\$1,180,526	\$852,326

Fund 140 - EMS Special District Revenues and Expenditures

Fund 140 - EMS Special District Fund Summary

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Taxes						
140-0000-311-311.30-00 - Current Prop Taxes Ems	\$9,474,974	\$10,494,715	\$11,126,452	\$11,373,005	\$12,152,621	\$779,616
140-0000-311-311.40-00 - Tax Discounts Ems	-\$334,729	-\$368,782	-\$397,727	-\$398,055	-\$425,342	-\$27,287
140-0000-311-311.60-00 - Delinquent Prop Taxes Ems	\$4,201	\$4,880	\$3,773	\$40,000	\$10,000	-\$30,000
140-0000-311-311.80-00 - Tax Penalties EMS	\$19,057	\$9,629	\$2,653	\$10,000	\$10,000	\$0
TAXES TOTAL	\$9,163,504	\$10,140,440	\$10,735,152	\$11,024,950	\$11,747,279	\$722,329
Intergovernmental Revenue						
140-0000-331-331.20-96 - Medicaid Managd Care Pemt	\$1,783,250	\$1,849,810	-\$1,849,810	\$1,849,810	\$1,900,000	\$50,190
140-0000-331-331.49-00 - Pemt Supplemnt Comp Fee	\$181,256	—	—	\$190,628	\$200,000	\$9,372
140-0000-338-338.60-10 - Village Of Sea Ranch Lake	\$123,170	\$141,085	\$96,879	\$145,318	\$145,318	\$0
140-0000-338-338.60-11 - Lauderdale By The Sea	\$728,697	\$945,491	\$1,293,848	\$1,580,100	\$1,185,075	-\$395,025
INTERGOVERNMENTAL REVENUE TOTAL	\$2,816,373	\$2,936,386	-\$459,083	\$3,765,856	\$3,430,393	-\$335,463
Charges For Services						
140-0000-342-342.45-00 - Ems Transport Fees -Adp	\$5,996,601	\$6,421,089	\$4,392,929	\$5,598,300	\$5,900,000	\$301,700
CHARGES FOR SERVICES TOTAL	\$5,996,601	\$6,421,089	\$4,392,929	\$5,598,300	\$5,900,000	\$301,700
Miscellaneous Revenues						
140-0000-361-361.10-00 - Interest Earnings	\$156,365	\$229,438	\$185,866	\$180,000	\$190,000	\$10,000
140-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	\$14,575	\$17,880	-\$17,880	\$0	\$0	\$0
140-0000-361-361.35-00 - Int Realized Gain(Loss)	-\$35,586	-\$3,300	\$11,856	\$0	\$0	\$0
140-0000-361-361.50-00 - Int Earn Tax Coll Ems	\$22,351	\$20,886	\$17,027	\$23,468	\$23,468	\$0
140-0000-364-364.30-00 - Sale Of Fixed Assets	—	\$7,750	—	\$0	\$0	\$0
140-0000-369-369.92-00 - Other Revenues	—	\$1,857	—	\$0	\$0	\$0
140-0000-369-369.93-00 - Litigation Reimbursement	\$156,808	\$141,604	\$96,287	\$87,514	\$61,468	-\$26,046
MISCELLANEOUS REVENUES TOTAL	\$314,513	\$416,115	\$293,157	\$290,982	\$274,936	-\$16,046
Other Sources						
140-0000-381-381.10-01 - Transfer From Fund 001	\$9,442,772	\$11,550,100	\$11,484,852	\$11,484,852	\$10,829,911	-\$654,941
OTHER SOURCES TOTAL	\$9,442,772	\$11,550,100	\$11,484,852	\$11,484,852	\$10,829,911	-\$654,941
REVENUES TOTAL	\$27,733,762	\$31,464,131	\$26,447,006	\$32,164,940	\$32,182,519	\$17,579
Expenditures						
Personal Services						
Regular Salaries & Wages						
12-61 - Parental Leave	—	-\$6,920	—	\$0	—	\$0
12-10 - Exempt	\$175,331	\$187,019	\$138,992	\$194,524	\$0	-\$194,524
12-22 - Non Exempt Fire	\$10,143,818	\$10,477,079	\$7,107,698	\$11,045,872	\$10,831,443	-\$214,429
12-30 - Assignment Differential	\$2,008,605	\$2,071,717	\$1,430,864	\$2,008,605	\$2,100,000	\$91,395
12-60 - Accrued Vacation/Sick Lve	\$9,987	\$0	—	\$0	\$0	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
REGULAR SALARIES & WAGES TOTAL	\$12,337,741	\$12,728,895	\$8,677,553	\$13,249,001	\$12,931,443	-\$317,558
Other Salaries & Wages						
13-20 - Drop Plan Vac/Sick Payout	\$82,607	\$94,626	\$80,722	\$82,607	\$82,607	\$0
OTHER SALARIES & WAGES TOTAL	\$82,607	\$94,626	\$80,722	\$82,607	\$82,607	\$0
Overtime						
14-10 - Overtime Regular	\$1,478,936	\$1,641,376	\$1,425,319	\$1,000,000	\$1,000,000	\$0
OVERTIME TOTAL	\$1,478,936	\$1,641,376	\$1,425,319	\$1,000,000	\$1,000,000	\$0
Special Pay						
15-30 - Fire Incentive	\$51,594	\$52,087	\$37,657	\$55,000	\$55,000	\$0
15-40 - Paid Vacation Term Empl	\$6,138	\$0	\$1,301	\$0	\$0	\$0
15-50 - Paid Sick Leave Term Empl	\$8,232	\$547	\$10,914	\$0	\$3,000	\$3,000
15-80 - Fire Academy Instructor P	\$6,478	\$28,509	\$18,065	\$35,000	\$35,000	\$0
17-10 - Sick Lv Sellback	–	\$1,209	\$1,354	\$10,000	\$10,000	\$0
17-20 - Vacation Lv Sellback	–	\$1,209	\$4,272	\$8,000	\$8,000	\$0
SPECIAL PAY TOTAL	\$72,442	\$83,562	\$73,563	\$108,000	\$111,000	\$3,000
Fica Taxes						
21-00 - Fica Taxes	\$1,042,238	\$1,091,333	\$763,528	\$861,770	\$835,233	-\$26,537
FICA TAXES TOTAL	\$1,042,238	\$1,091,333	\$763,528	\$861,770	\$835,233	-\$26,537
Retirement Contributions						
22-10 - Genl Employees Retirement	\$78,297	\$83,868	\$88,658	\$88,658	\$88,765	\$107
22-20 - Police & Fire Retirement	\$6,090,776	\$7,541,066	\$9,146,070	\$9,146,070	\$9,489,414	\$343,344
RETIREMENT CONTRIBUTIONS TOTAL	\$6,169,073	\$7,624,934	\$9,234,728	\$9,234,728	\$9,578,179	\$343,451
Health Insurance						
23-10 - Fire Health Insur Trust	\$991,517	\$1,020,608	\$718,877	\$1,398,414	\$1,015,220	-\$383,194
23-20 - Gen Empl Veba Trust	\$3,970	\$4,206	\$3,127	\$15,000	\$4,264	-\$10,736
HEALTH INSURANCE TOTAL	\$995,486	\$1,024,814	\$722,004	\$1,413,414	\$1,019,484	-\$393,930
Allowances						
26-40 - Education	\$35,657	\$31,825	\$7,216	\$35,657	\$35,657	\$0
26-50 - Leather	\$22,440	\$22,880	–	\$22,880	\$22,880	\$0
ALLOWANCES TOTAL	\$58,097	\$54,705	\$7,216	\$58,537	\$58,537	\$0
PERSONAL SERVICES TOTAL	\$22,236,620	\$24,344,245	\$20,984,634	\$26,008,057	\$25,616,483	-\$391,574
Operating Expenses						
Professional Services						
31-50 - Medical	\$17,000	\$12,280	\$6,690	\$27,000	\$27,000	\$0
31-60 - Other Professional	\$74,243	\$82,765	\$58,559	\$77,000	\$84,000	\$7,000
PROFESSIONAL SERVICES TOTAL	\$91,243	\$95,045	\$65,249	\$104,000	\$111,000	\$7,000
Accounting & Auditing						
32-10 - Accounting & Auditing	\$6,630	\$6,710	\$6,911	\$8,121	\$7,257	-\$864
ACCOUNTING & AUDITING TOTAL	\$6,630	\$6,710	\$6,911	\$8,121	\$7,257	-\$864
Other Contractual Service	–	–	\$214,452	\$0	\$246,753	\$246,753
Intergovernment Oper Svcs						
39-20 - Central Svcs Chgs	\$31,624	\$39,081	\$26,835	\$40,253	\$47,469	\$7,216
39-30 - Central Stores Chgs	\$16,611	\$17,226	\$11,829	\$17,743	\$17,743	\$0
39-60 - Insur Svc Chgs -Health	\$1,390,340	\$1,792,533	\$1,255,912	\$1,883,868	\$1,787,880	-\$95,988
39-65 - Insur Svc Chgs -Risk Mgmt	\$866,467	\$933,708	\$645,389	\$968,084	\$968,084	\$0
39-80 - Vehicle Service Chgs	\$416,281	\$446,657	\$333,609	\$500,413	\$535,937	\$35,524
39-90 - Information Tech Charges	\$64,394	\$72,494	\$49,384	\$74,080	\$403,559	\$329,479
INTERGOVERNMENT OPER SVCS TOTAL	\$2,785,717	\$3,301,699	\$2,322,958	\$3,484,441	\$3,760,672	\$276,231
Travel Education Member						

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
40-10 - Travel Education Member	\$8,245	\$15,038	\$10,814	\$20,000	\$11,000	-\$9,000
TRAVEL EDUCATION MEMBER TOTAL	\$8,245	\$15,038	\$10,814	\$20,000	\$11,000	-\$9,000
Utility Services						
43-10 - Communication Svc/Phone	\$23,461	\$21,144	\$3,229	\$27,000	\$28,000	\$1,000
43-50 - Disposal Charges	–	\$0	\$13,915	\$17,000	\$20,000	\$3,000
UTILITY SERVICES TOTAL	\$23,461	\$21,144	\$17,144	\$44,000	\$48,000	\$4,000
Insurance						
45-55 - Ambulance Special Service	\$320,197	\$347,507	\$206,783	\$320,000	\$360,000	\$40,000
45-57 - Medicaid Program Igt	\$777,660	\$799,537	–	\$850,000	\$910,000	\$60,000
INSURANCE TOTAL	\$1,097,857	\$1,147,044	\$206,783	\$1,170,000	\$1,270,000	\$100,000
Repair & Maintenance						
46-30 - Machinery & Equipment	\$4,721	\$1,440	\$103,674	\$120,000	\$107,000	-\$13,000
46-40 - Maintenance Contracts	\$110,779	\$109,687	–	\$0	\$0	\$0
46-50 - Special Services	\$46,543	\$41,406	\$13,391	\$24,000	\$18,000	-\$6,000
REPAIR & MAINTENANCE TOTAL	\$162,043	\$152,533	\$117,065	\$144,000	\$125,000	-\$19,000
Other Current Charges						
49-30 - Taxes	–	–	–	\$172,967	\$0	-\$172,967
OTHER CURRENT CHARGES TOTAL	–	–	–	\$172,967	\$0	-\$172,967
Office Supplies						
51-10 - Office Supplies	\$2,000	\$2,000	\$2,000	\$2,000	\$1,500	-\$500
OFFICE SUPPLIES TOTAL	\$2,000	\$2,000	\$2,000	\$2,000	\$1,500	-\$500
Operating Supplies						
52-15 - Small Tools Minor Equip	\$95,615	\$33,927	\$2,381	\$22,354	\$18,354	-\$4,000
52-20 - Special Supplies	\$548,722	\$298,003	\$343,162	\$470,000	\$472,000	\$2,000
52-25 - Software Purchases	\$65,003	\$51,973	\$14,522	\$50,000	\$40,000	-\$10,000
52-50 - Clothing	\$33,395	\$103,681	\$15,649	\$30,000	\$44,000	\$14,000
52-51 - Fd Bunker Gear	\$189,266	\$147,075	\$89,221	\$130,000	\$130,000	\$0
52-52 - Ems Pharmaceutical Supply	\$74,219	\$64,921	\$43,580	\$100,000	\$73,000	-\$27,000
52-55 - Cleaning	\$5,755	\$2,604	\$3,000	\$3,000	\$6,000	\$3,000
OPERATING SUPPLIES TOTAL	\$1,011,974	\$702,183	\$511,514	\$805,354	\$783,354	-\$22,000
Public/Subscript/Membersh						
54-10 - Publications	\$577	\$1,573	\$0	\$2,000	\$1,500	-\$500
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	\$577	\$1,573	\$0	\$2,000	\$1,500	-\$500
OPERATING EXPENSES TOTAL	\$5,189,747	\$5,444,968	\$3,474,891	\$5,956,883	\$6,366,036	\$409,153
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	\$284,399	–	–	\$0	\$0	\$0
MACHINERY & EQUIPMENT TOTAL	\$284,399	\$0	–	\$0	\$0	\$0
CAPITAL TOTAL	\$284,399	\$0	–	\$0	\$0	\$0
Other Expenses						
Nonoperating Expenditures						
99-10 - Contingency	–	–	–	\$200,000	\$200,000	\$0
NONOPERATING EXPENDITURES TOTAL	–	–	–	\$200,000	\$200,000	\$0
OTHER EXPENSES TOTAL	–	–	–	\$200,000	\$200,000	\$0
EXPENDITURES TOTAL	\$27,710,766	\$29,789,214	\$24,459,525	\$32,164,940	\$32,182,519	\$17,579

Fund 140 - EMS Special District by Division

140-2231 - EMS Special District By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Emergency Medical Services						
Personal Services						
140-2231-522-12-10 - Exempt	\$175,331	\$187,019	\$138,992	\$194,524	\$0	-\$194,524
140-2231-522-12-22 - Non Exempt Fire	\$10,143,818	\$10,477,079	\$7,107,698	\$11,045,872	\$10,831,443	-\$214,429
140-2231-522-12-30 - Assignment Differential	\$2,008,605	\$2,071,717	\$1,430,864	\$2,008,605	\$2,100,000	\$91,395
140-2231-522-12-60 - Accrued Vacation/Sick Lve	\$9,987	\$0	—	—	\$0	\$0
140-2231-522-12-61 - Parental Leave	—	-\$6,920	—	—	—	\$0
140-2231-522-13-20 - Drop Plan Vac/Sick Payout	\$82,607	\$94,626	\$80,722	\$82,607	\$82,607	\$0
140-2231-522-14-10 - Overtime Regular	\$1,478,936	\$1,641,376	\$1,425,319	\$1,000,000	\$1,000,000	\$0
140-2231-522-15-30 - Fire Incentive	\$51,594	\$52,087	\$37,657	\$55,000	\$55,000	\$0
140-2231-522-15-40 - Paid Vacation Term Empl	\$6,138	\$0	\$1,301	—	\$0	\$0
140-2231-522-15-50 - Paid Sick Leave Term Empl	\$8,232	\$547	\$10,914	—	\$3,000	\$3,000
140-2231-522-15-80 - Fire Academy Instructor P	\$6,478	\$28,509	\$18,065	\$35,000	\$35,000	\$0
140-2231-522-17-10 - Sick Lv Sellback	—	\$1,209	\$1,354	\$10,000	\$10,000	\$0
140-2231-522-17-20 - Vacation Lv Sellback	—	\$1,209	\$4,272	\$8,000	\$8,000	\$0
140-2231-522-21-00 - Fica Taxes	\$1,042,238	\$1,091,333	\$763,528	\$861,770	\$835,233	-\$26,537
140-2231-522-22-10 - Genl Employees Retirement	\$78,297	\$83,868	\$88,658	\$88,658	\$88,765	\$107
140-2231-522-22-20 - Police & Fire Retirement	\$6,090,776	\$7,541,066	\$9,146,070	\$9,146,070	\$9,489,414	\$343,344
140-2231-522-23-10 - Fire Health Insur Trust	\$991,517	\$1,020,608	\$718,877	\$1,398,414	\$1,015,220	-\$383,194
140-2231-522-23-20 - Gen Empl Veba Trust	\$3,970	\$4,206	\$3,127	\$15,000	\$4,264	-\$10,736
140-2231-522-26-40 - Education	\$35,657	\$31,825	\$7,216	\$35,657	\$35,657	\$0
140-2231-522-26-50 - Leather	\$22,440	\$22,880	—	\$22,880	\$22,880	\$0
PERSONAL SERVICES TOTAL	\$22,236,620	\$24,344,245	\$20,984,634	\$26,008,057	\$25,616,483	-\$391,574
Operating Expenses						
140-2231-522-31-50 - Medical	\$17,000	\$12,280	\$6,690	\$27,000	\$27,000	\$0
140-2231-522-31-60 - Other Professional	\$74,243	\$82,765	\$58,559	\$77,000	\$84,000	\$7,000
140-2231-522-32-10 - Accounting & Auditing	\$6,630	\$6,710	\$6,911	\$8,121	\$7,257	-\$864
140-2231-522-34-11 - Collection Costs (tc)	—	—	\$214,452	—	\$246,753	\$246,753
140-2231-522-39-20 - Central Svcs Chgs	\$31,624	\$39,081	\$26,835	\$40,253	\$47,469	\$7,216
140-2231-522-39-30 - Central Stores Chgs	\$16,611	\$17,226	\$11,829	\$17,743	\$17,743	\$0
140-2231-522-39-60 - Insur Svc Chgs - Health	\$1,390,340	\$1,792,533	\$1,255,912	\$1,883,868	\$1,787,880	-\$95,988
140-2231-522-39-65 - Insur Svc Chgs - Risk Mgmt	\$866,467	\$933,708	\$645,389	\$968,084	\$968,084	\$0
140-2231-522-39-80 - Vehicle Service Chgs	\$416,281	\$446,657	\$333,609	\$500,413	\$535,937	\$35,524
140-2231-522-39-90 - Information Tech Charges	\$64,394	\$72,494	\$49,384	\$74,080	\$403,559	\$329,479
140-2231-522-40-10 - Travel Education Member	\$8,245	\$15,038	\$10,814	\$20,000	\$11,000	-\$9,000

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
140-2231-522-43-10 - Communication Svc/Phone	\$23,461	\$21,144	\$3,229	\$27,000	\$28,000	\$1,000
140-2231-522-43-50 - Disposal Charges	–	–	\$13,915	\$17,000	\$20,000	\$3,000
140-2231-522-45-55 - Ambulance Special Service	\$320,197	\$347,507	\$206,783	\$320,000	\$360,000	\$40,000
140-2231-522-46-30 - Machinery & Equipment	\$4,721	\$1,440	\$103,674	\$120,000	\$107,000	-\$13,000
140-2231-522-46-40 - Maintenance Contracts	\$110,779	\$109,687	–	–	\$0	\$0
140-2231-522-46-50 - Special Services	\$46,543	\$41,406	\$13,391	\$24,000	\$18,000	-\$6,000
140-2231-522-49-30 - Taxes	–	–	–	\$172,967	\$0	-\$172,967
140-2231-522-51-10 - Office Supplies	\$2,000	\$2,000	\$2,000	\$2,000	\$1,500	-\$500
140-2231-522-52-15 - Small Tools Minor Equip	\$95,615	\$33,927	\$2,381	\$22,354	\$18,354	-\$4,000
140-2231-522-52-20 - Special Supplies	\$548,722	\$298,003	\$343,162	\$470,000	\$472,000	\$2,000
140-2231-522-52-25 - Software Purchases	\$65,003	\$51,973	\$14,522	\$50,000	\$40,000	-\$10,000
140-2231-522-52-50 - Clothing	\$33,395	\$103,681	\$15,649	\$30,000	\$44,000	\$14,000
140-2231-522-52-51 - Fd Bunker Gear	\$189,266	\$147,075	\$89,221	\$130,000	\$130,000	\$0
140-2231-522-52-52 - Ems Pharmaceutical Supply	\$74,219	\$64,921	\$43,580	\$100,000	\$73,000	-\$27,000
140-2231-522-52-55 - Cleaning	\$5,755	\$2,604	\$3,000	\$3,000	\$6,000	\$3,000
140-2231-522-54-10 - Publications	\$577	\$1,573	\$0	\$2,000	\$1,500	-\$500
OPERATING EXPENSES TOTAL	\$4,412,086	\$4,645,431	\$3,474,891	\$5,106,883	\$5,456,036	\$349,153
Capital						
140-2231-522-64-05 - Motor Vehicles	\$284,399	–	–	–	\$0	\$0
CAPITAL TOTAL	\$284,399	\$0	–	–	\$0	\$0
Other Expenses						
140-2231-522-99-10 - Contingency	–	–	–	\$200,000	\$200,000	\$0
OTHER EXPENSES TOTAL	–	–	–	\$200,000	\$200,000	\$0
EMERGENCY MEDICAL SERVICES TOTAL	\$26,933,106	\$28,989,676	\$24,459,525	\$31,314,940	\$31,272,519	-\$42,421
EXPENDITURES TOTAL	\$26,933,106	\$28,989,676	\$24,459,525	\$31,314,940	\$31,272,519	-\$42,421

140-8097 - EMS MCO Program By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
EMS MCO Program						
Operating Expenses						
140-8097-522-45-57 - Medicaid Program lgt	\$777,660	\$799,537	–	\$850,000	\$910,000	\$60,000
OPERATING EXPENSES TOTAL	\$777,660	\$799,537	–	\$850,000	\$910,000	\$60,000
EMS MCO PROGRAM TOTAL	\$777,660	\$799,537	–	\$850,000	\$910,000	\$60,000
EXPENDITURES TOTAL	\$777,660	\$799,537	–	\$850,000	\$910,000	\$60,000

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		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Intergovernmental Revenue						
304-0000-331-331.50-31 - Cdbg Cv Deo	\$51,471	\$0	—	\$0	\$0	\$0
304-0000-331-331.62-10 - FY 2011 CDBG Grant Alloc	\$1,098,084	\$1,139,537	\$682,600	\$0	\$0	\$0
304-0000-331-331.62-20 - Cdbg Program Income	\$26,366	\$130,563	\$14,368	\$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	—	—	—	\$1,024,414	\$1,029,989	\$5,575
304-0000-331-331.62-60 - Cd Home Prog Inc Perm Loa	\$40,000	—	—	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUE TOTAL	\$1,240,921	\$1,270,099	\$696,968	\$1,024,414	\$1,029,989	\$5,575
Miscellaneous Revenues						
304-0000-369-369.92-00 - Other Revenues	—	\$1,276	—	\$0	—	\$0
MISCELLANEOUS REVENUES TOTAL	—	\$1,276	—	\$0	\$0	\$0
REVENUES TOTAL	\$1,240,921	\$1,271,375	\$696,968	\$1,024,414	\$1,029,989	\$5,575
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	\$63,597	\$6,774	\$14,598	\$26,967	\$28,991	\$2,024
EXEC SALARIES TOTAL	\$63,597	\$6,774	\$14,598	\$26,967	\$28,991	\$2,024
Regular Salaries & Wages						
12-10 - Exempt	\$18,284	\$38,514	\$32,377	\$45,125	\$50,515	\$5,390
12-24 - Non Exempt General Emp	\$12,668	\$37,366	\$33,404	\$63,785	\$52,540	-\$11,245
REGULAR SALARIES & WAGES TOTAL	\$30,952	\$75,880	\$65,781	\$108,910	\$103,055	-\$5,855
Fica Taxes						
21-00 - Fica Taxes	\$7,207	\$6,038	\$5,896	\$10,395	\$10,101	-\$294
FICA TAXES TOTAL	\$7,207	\$6,038	\$5,896	\$10,395	\$10,101	-\$294
Retirement Contributions						
22-10 - Genl Employees Retirement	\$96,284	\$101,589	\$104,551	\$104,551	\$104,626	\$75
RETIREMENT CONTRIBUTIONS TOTAL	\$96,284	\$101,589	\$104,551	\$104,551	\$104,626	\$75
Health Insurance						
23-20 - Gen Empl Veba Trust	\$2,130	\$1,860	\$1,785	\$3,058	\$2,972	-\$86
HEALTH INSURANCE TOTAL	\$2,130	\$1,860	\$1,785	\$3,058	\$2,972	-\$86
PERSONAL SERVICES TOTAL	\$200,169	\$192,141	\$192,610	\$253,881	\$249,745	-\$4,136
Operating Expenses						
Professional Services						
31-60 - Other Professional	\$96,310	\$97,737	\$32,461	\$37,500	\$37,500	\$0
PROFESSIONAL SERVICES TOTAL	\$96,310	\$97,737	\$32,461	\$37,500	\$37,500	\$0
Travel Education Member						

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
40-10 - Travel Education Member	\$7,069	\$2,928	\$2,060	\$0	\$2,040	\$2,040
TRAVEL EDUCATION MEMBER TOTAL	\$7,069	\$2,928	\$2,060	\$0	\$2,040	\$2,040
Communications & Freight						
41-20 - Postage	\$944	\$1,216	\$52	\$500	\$500	\$0
COMMUNICATIONS & FREIGHT TOTAL	\$944	\$1,216	\$52	\$500	\$500	\$0
Utility Services						
43-10 - Communication Svc/Phone	\$908	\$1,004	\$895	\$500	\$2,000	\$1,500
UTILITY SERVICES TOTAL	\$908	\$1,004	\$895	\$500	\$2,000	\$1,500
Repair & Maintenance						
46-50 - Special Services	\$764	\$304	\$102	\$500	\$1,000	\$500
REPAIR & MAINTENANCE TOTAL	\$764	\$304	\$102	\$500	\$1,000	\$500
Promotional Activities						
48-10 - Advertising	\$1,001	\$1,435	\$1,783	\$1,227	\$2,000	\$773
PROMOTIONAL ACTIVITIES TOTAL	\$1,001	\$1,435	\$1,783	\$1,227	\$2,000	\$773
Office Supplies						
51-10 - Office Supplies	\$2,647	\$358	\$793	\$4,678	\$6,115	\$1,437
OFFICE SUPPLIES TOTAL	\$2,647	\$358	\$793	\$4,678	\$6,115	\$1,437
Operating Supplies						
52-20 - Special Supplies	\$3,499	\$2,889	\$2,571	\$0	\$4,950	\$4,950
52-25 - Software Purchases	\$8,877	\$6,001	\$5,000	\$5,000	\$5,000	\$0
OPERATING SUPPLIES TOTAL	\$12,376	\$8,890	\$7,571	\$5,000	\$9,950	\$4,950
OPERATING EXPENSES TOTAL	\$122,019	\$113,872	\$45,716	\$49,905	\$61,105	\$11,200
Debt Service						
Debt Principal						
71-70 - Notes Payable Section 108	\$205,000	\$213,000	–	\$222,000	\$230,000	\$8,000
DEBT PRINCIPAL TOTAL	\$205,000	\$213,000	–	\$222,000	\$230,000	\$8,000
Interest Expense						
72-50 - Int Expense Section 108	\$175,433	\$138,617	\$83,337	\$145,964	\$181,981	\$36,017
INTEREST EXPENSE TOTAL	\$175,433	\$138,617	\$83,337	\$145,964	\$181,981	\$36,017
Other Debt Service Costs						
73-10 - Fiscal Agent Fees	\$400	\$400	\$300	\$0	\$0	\$0
73-30 - Fiscal Fees Section 108	\$2,478	\$2,668	\$3,563	\$0	\$0	\$0
OTHER DEBT SERVICE COSTS TOTAL	\$2,878	\$3,068	\$3,863	\$0	\$0	\$0
DEBT SERVICE TOTAL	\$383,311	\$354,686	\$87,199	\$367,964	\$411,981	\$44,017
Grant in Aid						
Aids To Private Organizat						
82-09 - Kids In Distress	–	\$10,000	\$5,000	\$10,000	\$10,000	\$0
82-58 - Goodman Jewish Fam Of Bc	–	\$15,000	\$5,833	\$15,000	\$15,000	\$0
83-38 - Crocket Foundation	\$30,000	\$15,000	\$10,000	\$15,000	\$15,000	\$0
AIDS TO PRIVATE ORGANIZAT TOTAL	\$30,000	\$40,000	\$20,833	\$40,000	\$40,000	\$0
Other Grants And Aids						
84-02 - Subg Russell Reading Room	\$30,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0
84-03 - Cd Senior Citizen Prog	\$30,000	–	\$6,268	\$0	\$0	\$0
84-06 - Brow Partner Homeless	\$20,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0
84-25 - Cdbg Second Chance Societ	\$10,000	\$8,000	\$4,113	\$5,000	\$10,614	\$5,614
84-28 - Cdbg Housing Rehab Prgm	\$274,284	\$446,883	\$339,261	\$204,616	\$153,496	-\$51,120
84-31 - Subgtr Choices Network	–	\$5,000	\$165	\$8,000	\$8,000	\$0
84-35 - Cd Ext Housing Improvemen	–	–	–	\$10,000	\$10,000	\$0
84-37 - Cd Subgtr Light Of World	\$20,000	\$15,000	\$0	\$15,000	\$15,000	\$0
84-38 - Cd Subg Women In Distress	\$15,000	\$15,048	\$10,343	\$15,048	\$15,048	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
84-43 - Cd Subgrt Feeding So Fla	–	\$10,000	\$5,342	\$10,000	\$10,000	\$0
84-47 - Cd Firewall Centers	–	–	\$9,535	\$0	\$0	\$0
84-49 - Housing & Social Services	–	\$10,000	–	\$0	\$0	\$0
84-55 - Subgrt Covenant House Fl	\$15,000	\$15,000	\$9,146	\$15,000	\$15,000	\$0
OTHER GRANTS AND AIDS TOTAL	\$414,284	\$554,931	\$414,173	\$312,664	\$267,158	-\$45,506
Other Grants and Aids						
84-78 - Cd Cv Emerg Rental Assist	–	\$14,470	–	\$0	\$0	\$0
84-82 - Bc Rental Assistance	\$51,471	–	–	\$0	\$0	\$0
OTHER GRANTS AND AIDS TOTAL	\$51,471	\$14,470	–	\$0	\$0	\$0
GRANT IN AID TOTAL	\$495,755	\$609,401	\$435,007	\$352,664	\$307,158	-\$45,506
EXPENDITURES TOTAL	\$1,201,254	\$1,270,099	\$760,533	\$1,024,414	\$1,029,989	\$5,575

Fund 304 - CDBG by Division

304-8126 - CDBG Programs 2018 By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
CDBG Programs 2018						
Debt Service						
304-8126-587-73-30 - Fiscal Fees Section 108	\$2,478	\$2,668	\$3,563	–	\$0	\$0
DEBT SERVICE TOTAL	\$2,478	\$2,668	\$3,563	–	\$0	\$0
CDBG PROGRAMS 2018 TOTAL	\$2,478	\$2,668	\$3,563	–	\$0	\$0
EXPENDITURES TOTAL	\$2,478	\$2,668	\$3,563	–	\$0	\$0

304-8135 - CDBG Programs 2020 By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
CDBG Programs 2020						
Grant in Aid						
304-8135-587-84-28 - Cdbg Housing Rehab Prgm	\$13,683	–	–	–	\$0	\$0
GRANT IN AID TOTAL	\$13,683	–	–	–	\$0	\$0
CDBG PROGRAMS 2020 TOTAL	\$13,683	–	–	–	\$0	\$0
EXPENDITURES TOTAL	\$13,683	–	–	–	\$0	\$0

304-8139 - CDBG Programs 2021 By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
CDBG Program 2021						
Personal Services						
304-8139-587-12-10 - Exempt	-\$97	—	—	—	\$0	\$0
PERSONAL SERVICES TOTAL	-\$97	—	—	—	\$0	\$0
Grant in Aid						
304-8139-587-84-28 - Cdbg Housing Rehab Prgm	\$256	—	—	—	\$0	\$0
GRANT IN AID TOTAL	\$256	—	—	—	\$0	\$0
CDBG PROGRAM 2021 TOTAL	\$159	—	—	—	\$0	\$0
EXPENDITURES TOTAL	\$159	—	—	—	\$0	\$0

304-8144 - CDBG Cares PH 2 By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
CDBG Cares Ph2						
Personal Services						
304-8144-587-11-20 - Executive	\$21,994	—	—	—	\$0	\$0
304-8144-587-12-24 - Non Exempt General Emp	\$700	—	—	—	\$0	\$0
304-8144-587-21-00 - Fica Taxes	\$1,780	—	—	—	\$0	\$0
304-8144-587-23-20 - Gen Empl Veba Trust	\$511	—	—	—	\$0	\$0
PERSONAL SERVICES TOTAL	\$24,984	—	—	—	\$0	\$0
Operating Expenses						
304-8144-587-31-60 - Other Professional	\$40,455	—	—	—	\$0	\$0
OPERATING EXPENSES TOTAL	\$40,455	—	—	—	\$0	\$0
Grant in Aid						
304-8144-587-84-03 - Cd Senior Citizen Prog	\$15,699	—	—	—	\$0	\$0
304-8144-587-84-78 - Cd Cv Emerg Rental Assist	—	\$14,470	—	—	\$0	\$0
GRANT IN AID TOTAL	\$15,699	\$14,470	—	—	\$0	\$0
CDBG CARES PH2 TOTAL	\$81,138	\$14,470	—	—	\$0	\$0
EXPENDITURES TOTAL	\$81,138	\$14,470	—	—	\$0	\$0

304-8145 - CDBG Admin 2022 By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
CDBG Admin 2022						
Operating Expenses						
304-8145-587-41-20 - Postage	\$944	\$62	—	—	\$0	\$0
OPERATING EXPENSES TOTAL	\$944	\$62	—	—	\$0	\$0
CDBG ADMIN 2022 TOTAL	\$944	\$62	—	—	\$0	\$0
EXPENDITURES TOTAL	\$944	\$62	—	—	\$0	\$0

304-8146 - CDBG Programs 2022 By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
CDBG Programs 2022						
Grant in Aid						
304-8146-587-84-28 - Cdbg Housing Rehab Prgm	\$172,193	\$59,881	-\$27	—	\$0	\$0
GRANT IN AID TOTAL	\$172,193	\$59,881	-\$27	—	\$0	\$0
CDBG PROGRAMS 2022 TOTAL	\$172,193	\$59,881	-\$27	—	\$0	\$0
EXPENDITURES TOTAL	\$172,193	\$59,881	-\$27	—	\$0	\$0

304-8152 - CDBG Admin By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
CDBG Admin						
Personal Services						
304-8152-587-11-20 - Executive	\$41,604	\$6,774	\$14,598	\$26,967	\$28,991	\$2,024
304-8152-587-12-10 - Exempt	\$18,381	—	—	—	\$0	\$0
304-8152-587-12-24 - Non Exempt General Emp	\$11,968	\$37,366	\$33,404	\$63,785	\$52,540	-\$11,245
304-8152-587-21-00 - Fica Taxes	\$5,427	\$3,392	\$3,665	\$6,943	\$6,237	-\$706
304-8152-587-22-10 - Genl Employees Retirement	\$50,487	\$53,410	\$55,240	\$55,240	\$55,290	\$50
304-8152-587-23-20 - Gen Empl Veba Trust	\$1,619	\$993	\$1,056	\$2,042	\$1,834	-\$208
PERSONAL SERVICES TOTAL	\$129,486	\$101,935	\$107,963	\$154,977	\$144,892	-\$10,085
Operating Expenses						
304-8152-587-31-60 - Other Professional	\$55,855	\$97,737	\$32,461	\$37,500	\$37,500	\$0
304-8152-587-40-10 - Travel Education Member	\$7,069	\$2,928	\$2,060	—	\$2,040	\$2,040
304-8152-587-41-20 - Postage	—	\$1,154	\$52	\$500	\$500	\$0
304-8152-587-43-10 - Communication Svc/Phone	\$908	\$1,004	\$895	\$500	\$2,000	\$1,500
304-8152-587-46-50 - Special Services	\$764	\$304	\$102	\$500	\$1,000	\$500
304-8152-587-48-10 - Advertising	\$1,001	\$1,435	\$1,783	\$1,227	\$2,000	\$773
304-8152-587-51-10 - Office Supplies	\$2,647	\$358	\$793	\$4,678	\$6,115	\$1,437
304-8152-587-52-20 - Special Supplies	\$3,499	\$2,889	\$2,571	—	\$4,950	\$4,950
304-8152-587-52-25 - Software Purchases	\$8,877	\$6,001	\$5,000	\$5,000	\$5,000	\$0
OPERATING EXPENSES TOTAL	\$80,620	\$113,810	\$45,716	\$49,905	\$61,105	\$11,200
CDBG ADMIN TOTAL	\$210,106	\$215,745	\$153,679	\$204,882	\$205,997	\$1,115
EXPENDITURES TOTAL	\$210,106	\$215,745	\$153,679	\$204,882	\$205,997	\$1,115

304-8153 - CDBG Programs By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
CDBG Programs						
Personal Services						
304-8153-587-12-10 - Exempt	—	\$38,514	\$32,377	\$45,125	\$50,515	\$5,390
304-8153-587-21-00 - Fica Taxes	—	\$2,646	\$2,231	\$3,452	\$3,864	\$412
304-8153-587-22-10 - Genl Employees Retirement	\$45,797	\$48,179	\$49,311	\$49,311	\$49,336	\$25
304-8153-587-23-20 - Gen Empl Veba Trust	—	\$867	\$728	\$1,016	\$1,138	\$122
PERSONAL SERVICES TOTAL	\$45,797	\$90,206	\$84,648	\$98,904	\$104,853	\$5,949
Debt Service						
304-8153-587-71-70 - Notes Payable Section 108	\$205,000	\$213,000	—	\$222,000	\$230,000	\$8,000
304-8153-587-72-50 - Int Expense Section 108	\$175,433	\$138,617	\$83,337	\$145,964	\$181,981	\$36,017
304-8153-587-73-10 - Fiscal Agent Fees	\$400	\$400	\$300	—	\$0	\$0
DEBT SERVICE TOTAL	\$380,833	\$352,017	\$83,637	\$367,964	\$411,981	\$44,017
Grant in Aid						
304-8153-587-82-09 - Kids In Distress	—	\$10,000	\$5,000	\$10,000	\$10,000	\$0
304-8153-587-82-58 - Goodman Jewish Fam Of Bc	—	\$15,000	\$5,833	\$15,000	\$15,000	\$0
304-8153-587-83-38 - Crocket Foundation	\$30,000	\$15,000	\$10,000	\$15,000	\$15,000	\$0
304-8153-587-84-02 - Subg Russell Reading Room	\$30,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0
304-8153-587-84-03 - Cd Senior Citizen Prog	\$14,301	—	\$6,268	—	\$0	\$0
304-8153-587-84-06 - Brow Partner Homeless	\$20,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0
304-8153-587-84-25 - Cdbg Second Chance Societ	\$10,000	\$8,000	\$4,113	\$5,000	\$10,614	\$5,614
304-8153-587-84-28 - Cdbg Housing Rehab Prgm	\$88,152	\$387,002	\$339,288	\$204,616	\$153,496	-\$51,120
304-8153-587-84-31 - Subgrt Choices Network	—	\$5,000	\$165	\$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	\$20,000	\$15,000	\$0	\$15,000	\$15,000	\$0
304-8153-587-84-38 - Cd Subg Women In Distress	\$15,000	\$15,048	\$10,343	\$15,048	\$15,048	\$0
304-8153-587-84-43 - Cd Subgrt Feeding So Fla	—	\$10,000	\$5,342	\$10,000	\$10,000	\$0
304-8153-587-84-47 - Cd Firewall Centers	—	—	\$9,535	—	\$0	\$0
304-8153-587-84-49 - Housing & Social Services	—	\$10,000	—	—	\$0	\$0
304-8153-587-84-55 - Subgrt Covenant House FI	\$15,000	\$15,000	\$9,146	\$15,000	\$15,000	\$0
GRANT IN AID TOTAL	\$242,453	\$535,050	\$435,034	\$352,664	\$307,158	-\$45,506
CDBG PROGRAMS TOTAL	\$669,083	\$977,273	\$603,318	\$819,532	\$823,992	\$4,460
EXPENDITURES TOTAL	\$669,083	\$977,273	\$603,318	\$819,532	\$823,992	\$4,460

304-8157 - CDBG CV DEO By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
CDBG Cv Deo						
Grant in Aid						
304-8157-587-84-82 - Bc Rental Assistance	\$51,471	–	–	–	\$0	\$0
GRANT IN AID TOTAL	\$51,471	–	–	–	\$0	\$0
CDBG CV DEO TOTAL	\$51,471	–	–	–	\$0	\$0
EXPENDITURES TOTAL	\$51,471	–	–	–	\$0	\$0

Fund 309 - CIP Project Administration Fund Revenues and Expenditures

Fund 309 – CIP Project Administration Fund Summary

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Other Sources						
309-0000-387-387.10-00 - Engineering Project Fees	\$2,064,131	\$2,155,014	–	\$2,241,004	\$2,325,361	\$84,357
OTHER SOURCES TOTAL	\$2,064,131	\$2,155,014	–	\$2,241,004	\$2,325,361	\$84,357
Other Financing Sources						
309-0000-392-392.20-00 - Budgetary Retained Earn	–	–	–	\$809,503	\$776,284	-\$33,219
OTHER FINANCING SOURCES TOTAL	–	–	–	\$809,503	\$776,284	-\$33,219
REVENUES TOTAL	\$2,064,131	\$2,155,014	–	\$3,050,507	\$3,101,645	\$51,138
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	\$144,855	\$154,695	\$115,395	\$166,126	\$178,819	\$12,693
EXEC SALARIES TOTAL	\$144,855	\$154,695	\$115,395	\$166,126	\$178,819	\$12,693
Regular Salaries & Wages						
12-10 - Exempt	\$710,044	\$726,446	\$465,984	\$674,371	\$793,576	\$119,205
12-24 - Non Exempt General Emp	\$176,968	\$188,076	\$94,756	\$203,286	\$207,908	\$4,622
12-30 - Assignment Differential	\$16,515	\$17,446	\$8,058	\$48,000	\$33,000	-\$15,000
REGULAR SALARIES & WAGES TOTAL	\$903,528	\$931,969	\$568,799	\$925,657	\$1,034,484	\$108,827
Other Salaries & Wages						
13-10 - Temporary & Part Time	–	–	–	\$45,800	\$45,800	\$0
OTHER SALARIES & WAGES TOTAL	–	–	–	\$45,800	\$45,800	\$0
Overtime						
14-10 - Overtime Regular	\$4	–	\$474	\$0	\$0	\$0
14-40 - Overtime Call-In	–	–	\$150	\$0	\$0	\$0
OVERTIME TOTAL	\$4	–	\$624	\$0	\$0	\$0
Special Pay						
15-40 - Paid Vacation Term Empl	–	–	\$20,252	\$0	\$0	\$0
15-50 - Paid Sick Leave Term Empl	–	–	\$49,541	\$0	\$0	\$0
15-70 - Incentive Pay	–	–	\$100	\$0	\$0	\$0
17-10 - Sick Lv Sellback	\$2,069	\$3,945	\$5,734	\$3,500	\$3,500	\$0
17-20 - Vacation Lv Sellback	\$1,112	–	\$2,398	\$5,000	\$5,000	\$0
SPECIAL PAY TOTAL	\$3,181	\$3,945	\$78,025	\$8,500	\$8,500	\$0
Fica Taxes						
21-00 - Fica Taxes	\$81,860	\$84,737	\$58,561	\$79,850	\$80,096	\$246
FICA TAXES TOTAL	\$81,860	\$84,737	\$58,561	\$79,850	\$80,096	\$246
Retirement Contributions						
22-10 - Genl Employees Retirement	\$300,772	\$339,655	\$369,716	\$369,716	\$370,315	\$599
RETIREMENT CONTRIBUTIONS TOTAL	\$300,772	\$339,655	\$369,716	\$369,716	\$370,315	\$599
Health Insurance						
23-20 - Gen Empl Veba Trust	\$23,217	\$24,005	\$15,330	\$26,424	\$26,176	-\$248
HEALTH INSURANCE TOTAL	\$23,217	\$24,005	\$15,330	\$26,424	\$26,176	-\$248
Allowances						
26-20 - Automobile	\$24,754	\$23,824	\$14,936	\$24,450	\$24,450	\$0
26-40 - Education	\$4,101	\$6,835	\$2,734	\$6,835	\$0	-\$6,835
26-60 - Allowance -Cell Phone	\$1,932	\$1,926	\$1,126	\$3,840	\$3,840	\$0
ALLOWANCES TOTAL	\$30,787	\$32,584	\$18,796	\$35,125	\$28,290	-\$6,835

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
PERSONAL SERVICES TOTAL	\$1,488,202	\$1,571,589	\$1,225,245	\$1,657,198	\$1,772,480	\$115,282
Operating Expenses						
Professional Services						
31-60 - Other Professional	\$213,027	\$222,112	\$205,721	\$297,000	\$277,000	-\$20,000
PROFESSIONAL SERVICES TOTAL	\$213,027	\$222,112	\$205,721	\$297,000	\$277,000	-\$20,000
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	\$143,409	\$150,579	\$106,299	\$159,448	\$173,926	\$14,478
39-20 - Central Svcs Chgs	\$7,220	\$8,923	\$6,127	\$9,191	\$10,839	\$1,648
39-30 - Central Stores Chgs	\$1,419	\$1,471	\$1,010	\$1,515	\$1,515	\$0
39-60 - Insur Svc Chgs -Health	\$134,248	\$173,083	\$121,268	\$181,902	\$172,634	-\$9,268
39-65 - Insur Svc Chgs -Risk Mgmt	\$440,235	\$449,277	\$327,910	\$491,865	\$491,865	\$0
39-80 - Vehicle Service Chgs	\$31,291	\$33,574	\$25,077	\$37,615	\$40,285	\$2,670
39-90 - Information Tech Charges	\$45,991	\$51,776	\$35,272	\$52,909	\$16,282	-\$36,627
INTERGOVERNMENT OPER SVCS TOTAL	\$803,813	\$868,683	\$622,963	\$934,445	\$907,346	-\$27,099
Travel Education Member						
40-10 - Travel Education Member	\$3,107	\$527	\$5,342	\$9,000	\$7,500	-\$1,500
TRAVEL EDUCATION MEMBER TOTAL	\$3,107	\$527	\$5,342	\$9,000	\$7,500	-\$1,500
Communications & Freight						
41-10 - Other Communications	\$2,116	\$2,263	\$1,720	\$2,100	\$2,100	\$0
COMMUNICATIONS & FREIGHT TOTAL	\$2,116	\$2,263	\$1,720	\$2,100	\$2,100	\$0
Rentals & Leases						
44-10 - Rentals & Leases	–	–	–	\$400	\$400	\$0
RENTALS & LEASES TOTAL	–	–	–	\$400	\$400	\$0
Repair & Maintenance						
46-30 - Machinery & Equipment	\$5,984	\$2,702	–	\$6,500	\$4,000	-\$2,500
46-50 - Special Services	\$32,989	\$1,380	\$920	\$4,000	\$4,000	\$0
REPAIR & MAINTENANCE TOTAL	\$38,973	\$4,082	\$920	\$10,500	\$8,000	-\$2,500
Promotional Activities	–	\$500	–	\$0	\$0	\$0
Office Supplies						
51-10 - Office Supplies	\$12,172	\$5,378	\$1,991	\$9,500	\$9,500	\$0
OFFICE SUPPLIES TOTAL	\$12,172	\$5,378	\$1,991	\$9,500	\$9,500	\$0
Operating Supplies						
52-15 - Small Tools Minor Equip	\$1,261	\$0	\$398	\$500	\$500	\$0
52-20 - Special Supplies	\$20,249	\$3,785	\$1,537	\$1,750	\$1,750	\$0
52-25 - Software Purchases	\$72,976	\$152,250	\$35,022	\$101,200	\$72,200	-\$29,000
52-50 - Clothing	\$1,271	\$1,047	\$240	\$1,764	\$1,764	\$0
OPERATING SUPPLIES TOTAL	\$95,757	\$157,082	\$37,197	\$105,214	\$76,214	-\$29,000
Public/Subscript/Membersh						
54-10 - Publications	–	–	\$390	\$150	\$150	\$0
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	–	–	\$390	\$150	\$150	\$0
OPERATING EXPENSES TOTAL	\$1,168,965	\$1,260,627	\$876,243	\$1,368,309	\$1,288,210	-\$80,099
Other Expenses						
Nonoperating Expenditures						
99-20 - Working Capital Reserve	–	–	–	\$25,000	\$40,955	\$15,955
NONOPERATING EXPENDITURES TOTAL	–	–	–	\$25,000	\$40,955	\$15,955
OTHER EXPENSES TOTAL	–	–	–	\$25,000	\$40,955	\$15,955
EXPENDITURES TOTAL	\$2,657,168	\$2,832,216	\$2,101,488	\$3,050,507	\$3,101,645	\$51,138

Fund 309 - CIP Project Administration by Division

309-3011 – CIP Project Administration By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Project Administration						
Personal Services						
309-3011-530-12-10 - Exempt	\$520,201	\$559,007	\$409,112	\$594,392	\$708,314	\$113,922
309-3011-530-12-24 - Non Exempt General Emp	\$115,492	\$123,101	\$46,819	\$133,304	\$133,304	\$0
309-3011-530-12-30 - Assignment Differential	\$5,775	\$6,156	\$1,685	\$20,000	\$20,000	\$0
309-3011-530-13-10 - Temporary & Part Time	–	–	–	\$45,800	\$45,800	\$0
309-3011-530-15-40 - Paid Vacation Term Empl	–	–	\$20,252	–	\$0	\$0
309-3011-530-15-50 - Paid Sick Leave Term Empl	–	–	\$49,541	–	\$0	\$0
309-3011-530-15-70 - Incentive Pay	–	–	\$100	–	\$0	\$0
309-3011-530-17-10 - Sick Lv Sellback	\$1,112	\$3,945	\$5,734	\$3,500	\$3,500	\$0
309-3011-530-17-20 - Vacation Lv Sellback	\$1,112	–	\$2,398	\$5,000	\$5,000	\$0
309-3011-530-21-00 - Fica Taxes	\$50,699	\$54,536	\$41,387	\$55,669	\$54,186	-\$1,483
309-3011-530-22-10 - Genl Employees Retirement	\$213,385	\$236,407	\$255,006	\$255,006	\$255,416	\$410
309-3011-530-23-20 - Gen Empl Veba Trust	\$14,303	\$15,348	\$10,376	\$18,193	\$17,708	-\$485
309-3011-530-26-20 - Automobile	\$16,905	\$16,849	\$11,949	\$16,800	\$16,800	\$0
309-3011-530-26-40 - Education	\$4,101	\$6,835	\$2,734	\$6,835	\$0	-\$6,835
309-3011-530-26-60 - Allowance -Cell Phone	\$1,932	\$1,926	\$1,126	\$3,840	\$3,840	\$0
PERSONAL SERVICES TOTAL	\$945,015	\$1,024,108	\$858,219	\$1,158,339	\$1,263,868	\$105,529
Operating Expenses						
309-3011-530-31-60 - Other Professional	\$71,423	\$84,147	\$41,724	\$107,000	\$107,000	\$0
309-3011-530-39-10 - Administrative Svc Chg	\$143,409	\$150,579	\$106,299	\$159,448	\$173,926	\$14,478
309-3011-530-39-20 - Central Svcs Chgs	\$3,447	\$4,260	\$2,925	\$4,388	\$5,175	\$787
309-3011-530-39-30 - Central Stores Chgs	\$793	\$822	\$565	\$847	\$847	\$0
309-3011-530-39-60 - Insur Svc Chgs - Health	\$78,178	\$100,793	\$70,619	\$105,929	\$100,532	-\$5,397
309-3011-530-39-65 - Insur Svc Chgs - Risk Mgmt	\$440,235	\$449,277	\$327,910	\$491,865	\$491,865	\$0
309-3011-530-39-80 - Vehicle Service Chgs	\$31,291	\$33,574	\$25,077	\$37,615	\$40,285	\$2,670
309-3011-530-39-90 - Information Tech Charges	\$45,991	\$51,776	\$35,272	\$52,909	\$16,282	-\$36,627
309-3011-530-40-10 - Travel Education Member	\$3,107	\$378	\$5,342	\$6,000	\$6,000	\$0
309-3011-530-41-10 - Other Communications	\$720	\$618	\$561	\$500	\$500	\$0
309-3011-530-46-30 - Machinery & Equipment	\$1,000	\$963	–	\$1,000	\$1,000	\$0
309-3011-530-46-50 - Special Services	\$32,989	\$1,380	\$920	\$4,000	\$4,000	\$0
309-3011-530-48-10 - Advertising	–	\$500	–	–	\$0	\$0
309-3011-530-51-10 - Office Supplies	\$11,574	\$5,023	\$1,932	\$8,500	\$8,500	\$0
309-3011-530-52-15 - Small Tools Minor Equip	\$1,218	–	\$398	\$250	\$250	\$0
309-3011-530-52-20 - Special Supplies	\$19,979	\$3,785	\$1,150	\$1,150	\$1,150	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
309-3011-530-52-25 - Software Purchases	\$72,976	\$152,250	\$33,980	\$100,000	\$71,000	-\$29,000
309-3011-530-52-50 - Clothing	\$771	\$1,047	—	\$1,264	\$1,264	\$0
309-3011-530-54-10 - Publications	—	—	\$390	—	\$0	\$0
OPERATING EXPENSES TOTAL	\$959,101	\$1,041,172	\$655,064	\$1,082,665	\$1,029,576	-\$53,089
PROJECT ADMINISTRATION TOTAL	\$1,904,116	\$2,065,280	\$1,513,282	\$2,241,004	\$2,293,444	\$52,440
EXPENDITURES TOTAL	\$1,904,116	\$2,065,280	\$1,513,282	\$2,241,004	\$2,293,444	\$52,440

309-3012 - CIP GOB Project Administration By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Go Bond Proj Admin						
Personal Services						
309-3012-530-11-20 - Executive	\$144,855	\$154,695	\$115,395	\$166,126	\$178,819	\$12,693
309-3012-530-12-10 - Exempt	\$189,843	\$167,440	\$56,872	\$79,979	\$85,262	\$5,283
309-3012-530-12-24 - Non Exempt General Emp	\$61,477	\$64,975	\$47,937	\$69,982	\$74,604	\$4,622
309-3012-530-12-30 - Assignment Differential	\$10,741	\$11,290	\$6,373	\$28,000	\$13,000	-\$15,000
309-3012-530-14-10 - Overtime Regular	\$4	—	\$474	—	\$0	\$0
309-3012-530-14-40 - Overtime Call-In	—	—	\$150	—	\$0	\$0
309-3012-530-17-10 - Sick Lv Sellback	\$957	—	—	—	\$0	\$0
309-3012-530-21-00 - Fica Taxes	\$31,161	\$30,201	\$17,174	\$24,181	\$25,910	\$1,729
309-3012-530-22-10 - Genl Employees Retirement	\$87,387	\$103,248	\$114,710	\$114,710	\$114,899	\$189
309-3012-530-23-20 - Gen Empl Veba Trust	\$8,914	\$8,657	\$4,954	\$8,231	\$8,468	\$237
309-3012-530-26-20 - Automobile	\$7,849	\$6,975	\$2,987	\$7,650	\$7,650	\$0
PERSONAL SERVICES TOTAL	\$543,187	\$547,481	\$367,026	\$498,859	\$508,612	\$9,753
Operating Expenses						
309-3012-530-31-60 - Other Professional	\$141,604	\$137,965	\$163,997	\$190,000	\$170,000	-\$20,000
309-3012-530-39-20 - Central Svcs Chgs	\$3,773	\$4,663	\$3,202	\$4,803	\$5,664	\$861
309-3012-530-39-30 - Central Stores Chgs	\$626	\$649	\$445	\$668	\$668	\$0
309-3012-530-39-60 - Insur Svc Chgs - Health	\$56,070	\$72,290	\$50,649	\$75,973	\$72,102	-\$3,871
309-3012-530-40-10 - Travel Education Member	—	\$149	—	\$3,000	\$1,500	-\$1,500
309-3012-530-41-10 - Other Communications	\$1,396	\$1,645	\$1,158	\$1,600	\$1,600	\$0
309-3012-530-44-10 - Rentals & Leases	—	—	—	\$400	\$400	\$0
309-3012-530-46-30 - Machinery & Equipment	\$4,984	\$1,739	—	\$5,500	\$3,000	-\$2,500
309-3012-530-51-10 - Office Supplies	\$598	\$355	\$58	\$1,000	\$1,000	\$0
309-3012-530-52-15 - Small Tools Minor Equip	\$43	—	—	\$250	\$250	\$0
309-3012-530-52-20 - Special Supplies	\$270	—	\$387	\$600	\$600	\$0
309-3012-530-52-25 - Software Purchases	—	—	\$1,042	\$1,200	\$1,200	\$0
309-3012-530-52-50 - Clothing	\$500	—	\$240	\$500	\$500	\$0
309-3012-530-54-10 - Publications	—	—	—	\$150	\$150	\$0
OPERATING EXPENSES TOTAL	\$209,864	\$219,456	\$221,179	\$285,644	\$258,634	-\$27,010
Other Expenses						
309-3012-530-99-20 - Working Capital Reserve	—	—	—	\$25,000	\$40,955	\$15,955
OTHER EXPENSES TOTAL	—	—	—	\$25,000	\$40,955	\$15,955
GO BOND PROJ ADMIN TOTAL	\$753,051	\$766,936	\$588,205	\$809,503	\$808,201	-\$1,302
EXPENDITURES TOTAL	\$753,051	\$766,936	\$588,205	\$809,503	\$808,201	-\$1,302

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		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Intergovernmental Revenue						
316-0000-331-331.50-20 - Cd Home Grnt Prog Income	\$12,372	\$46,634	\$22,603	\$0	\$0	\$0
316-0000-331-331.50-21 - FY 2018 Hud Home Alloc	\$237,773	\$776,396	\$44,784	\$0	\$0	\$0
316-0000-331-331.50-25 - Hud Home Alloc	—	—	—	\$418,398	\$406,142	-\$12,256
316-0000-331-331.62-60 - Cd Home Prog Inc Perm Loa	\$69,500	\$80,019	\$67,056	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUE TOTAL	\$319,645	\$903,048	\$134,442	\$418,398	\$406,142	-\$12,256
REVENUES TOTAL	\$319,645	\$903,048	\$134,442	\$418,398	\$406,142	-\$12,256
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	\$20,695	\$111,176	\$31,927	\$8,990	\$9,664	\$674
EXEC SALARIES TOTAL	\$20,695	\$111,176	\$31,927	\$8,990	\$9,664	\$674
Regular Salaries & Wages						
12-10 - Exempt	\$9,163	\$4,868	\$3,238	\$0	\$0	\$0
12-24 - Non Exempt General Emp	\$11,986	\$5,239	\$3,803	\$7,768	\$2,970	-\$4,798
REGULAR SALARIES & WAGES TOTAL	\$21,149	\$10,108	\$7,041	\$7,768	\$2,970	-\$4,798
Fica Taxes	\$3,163	\$9,434	\$3,003	\$898	\$966	\$68
Retirement Contributions						
22-10 - Genl Employees Retirement	\$9,747	\$10,292	\$10,670	\$10,670	\$10,679	\$9
RETIREMENT CONTRIBUTIONS TOTAL	\$9,747	\$10,292	\$10,670	\$10,670	\$10,679	\$9
Health Insurance						
23-20 - Gen Empl Veba Trust	\$942	\$2,729	\$869	\$377	\$284	-\$93
HEALTH INSURANCE TOTAL	\$942	\$2,729	\$869	\$377	\$284	-\$93
PERSONAL SERVICES TOTAL	\$55,695	\$143,738	\$53,510	\$28,703	\$24,563	-\$4,140
Operating Expenses						
Professional Services						
31-60 - Other Professional	\$17,498	\$33,100	\$5,649	\$3,750	\$3,750	\$0
PROFESSIONAL SERVICES TOTAL	\$17,498	\$33,100	\$5,649	\$3,750	\$3,750	\$0
Travel Education Member						
40-10 - Travel Education Member	\$2,449	\$258	—	\$1,427	\$3,000	\$1,573
TRAVEL EDUCATION MEMBER TOTAL	\$2,449	\$258	—	\$1,427	\$3,000	\$1,573
Communications & Freight						
41-20 - Postage	\$649	\$289	\$73	\$958	\$958	\$0
COMMUNICATIONS & FREIGHT TOTAL	\$649	\$289	\$73	\$958	\$958	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Repair & Maintenance						
46-50 - Special Services	\$385	\$23	\$202	\$0	\$0	\$0
REPAIR & MAINTENANCE TOTAL	\$385	\$23	\$202	\$0	\$0	\$0
Promotional Activities						
48-10 - Advertising	\$1,461	\$934	\$395	\$0	\$0	\$0
PROMOTIONAL ACTIVITIES TOTAL	\$1,461	\$934	\$395	\$0	\$0	\$0
Office Supplies						
51-10 - Office Supplies	–	–	–	\$2,379	\$3,343	\$964
OFFICE SUPPLIES TOTAL	–	–	–	\$2,379	\$3,343	\$964
Operating Supplies						
52-25 - Software Purchases	\$7,510	\$4,000	\$4,622	\$4,622	\$5,000	\$378
OPERATING SUPPLIES TOTAL	\$7,510	\$4,000	\$4,622	\$4,622	\$5,000	\$378
OPERATING EXPENSES TOTAL	\$29,950	\$38,604	\$10,941	\$13,136	\$16,051	\$2,915
Grant in Aid						
Other Grants And Aids						
83-33 - Chdo Set-Aside	\$76,226	–	–	\$62,759	\$62,759	\$0
83-95 - First Time Home Buyer	\$274,000	\$590,000	\$276,000	\$313,800	\$302,769	-\$11,031
OTHER GRANTS AND AIDS TOTAL	\$350,226	\$590,000	\$276,000	\$376,559	\$365,528	-\$11,031
GRANT IN AID TOTAL	\$350,226	\$590,000	\$276,000	\$376,559	\$365,528	-\$11,031
EXPENDITURES TOTAL	\$435,871	\$772,341	\$340,451	\$418,398	\$406,142	-\$12,256

316-8154 - HUD Home Admin By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
CDBG HUD Home Admin						
Personal Services						
316-8154-587-11-20 - Executive	\$20,695	\$1,891	\$4,866	\$8,990	\$9,664	\$674
316-8154-587-12-10 - Exempt	\$9,163	\$4,868	\$3,238	–	\$0	\$0
316-8154-587-12-24 - Non Exempt General Emp	\$11,986	\$5,239	\$3,803	\$7,768	\$2,970	-\$4,798
316-8154-587-21-00 - Fica Taxes	\$3,163	\$883	\$883	\$898	\$966	\$68
316-8154-587-22-10 - Genl Employees Retirement	\$9,747	\$10,292	\$10,670	\$10,670	\$10,679	\$9
316-8154-587-23-20 - Gen Empl Veba Trust	\$942	\$270	\$260	\$377	\$284	-\$93
PERSONAL SERVICES TOTAL	\$55,695	\$23,443	\$23,720	\$28,703	\$24,563	-\$4,140
Operating Expenses						
316-8154-587-31-60 - Other Professional	\$17,498	\$33,100	\$5,649	\$3,750	\$3,750	\$0
316-8154-587-40-10 - Travel Education Member	\$2,449	\$258	–	\$1,427	\$3,000	\$1,573
316-8154-587-41-20 - Postage	\$649	\$289	\$73	\$958	\$958	\$0
316-8154-587-46-50 - Special Services	\$385	\$23	\$202	–	\$0	\$0
316-8154-587-48-10 - Advertising	\$1,461	\$934	\$395	–	\$0	\$0
316-8154-587-51-10 - Office Supplies	–	–	–	\$2,379	\$3,343	\$964
316-8154-587-52-25 - Software Purchases	\$7,510	\$4,000	\$4,622	\$4,622	\$5,000	\$378
OPERATING EXPENSES TOTAL	\$29,950	\$38,604	\$10,941	\$13,136	\$16,051	\$2,915
CDBG HUD HOME ADMIN TOTAL	\$85,645	\$62,047	\$34,661	\$41,839	\$40,614	-\$1,225
EXPENDITURES TOTAL	\$85,645	\$62,047	\$34,661	\$41,839	\$40,614	-\$1,225

316-8155 - HUD Home Program By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
CDBG HUD Home Progr						
Grant in Aid						
316-8155-587-83-33 - Chdo Set-Aside	\$76,226	–	–	\$62,759	\$62,759	\$0
316-8155-587-83-95 - First Time Home Buyer	\$274,000	\$590,000	\$276,000	\$313,800	\$302,769	-\$11,031
GRANT IN AID TOTAL	\$350,226	\$590,000	\$276,000	\$376,559	\$365,528	-\$11,031
CDBG HUD HOME PROGR TOTAL	\$350,226	\$590,000	\$276,000	\$376,559	\$365,528	-\$11,031
EXPENDITURES TOTAL	\$350,226	\$590,000	\$276,000	\$376,559	\$365,528	-\$11,031

316-8156 - HUD Home ARP By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Home Arp						
Personal Services						
316-8156-587-11-20 - Executive	–	\$109,285	\$27,061	–	\$0	\$0
316-8156-587-21-00 - Fica Taxes	–	\$8,551	\$2,120	–	\$0	\$0
316-8156-587-23-20 - Gen Empl Veba Trust	–	\$2,459	\$609	–	\$0	\$0
PERSONAL SERVICES TOTAL	–	\$120,295	\$29,790	–	\$0	\$0
HOME ARP TOTAL	–	\$120,295	\$29,790	–	\$0	\$0
EXPENDITURES TOTAL	–	\$120,295	\$29,790	–	\$0	\$0

Fund 327 – Building Inspection/Capital Projects Revenues and Expenditures

Fund 327 – Building Inspection/Capital by Project Detail

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	VARIANCE
	FY2024	FY2025	FY2026	FY2026	FY2027	
Revenues						
Miscellaneous Revenues						
327-0000-361-361.10-00 - Interest Earnings	\$416,134	\$0	–	–	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$416,134	\$0	–	–	\$0	\$0
Other Sources						
327-0000-381-381.12-15 - Transfer From Fund 110	\$5,400,000	\$6,007,425	–	–	\$0	\$0
OTHER SOURCES TOTAL	\$5,400,000	\$6,007,425	–	–	\$0	\$0
REVENUES TOTAL	\$5,816,134	\$6,007,425	–	–	\$0	\$0
Expenses						
24001 Municipal Complex/						
327-7732-530-65-03 - Outside Consulting/Design	–	\$3,147,527	\$4,341,698	–	\$0	\$0
24001 MUNICIPAL COMPLEX/ TOTAL	–	\$3,147,527	\$4,341,698	–	\$0	\$0
EXPENSES TOTAL	–	\$3,147,527	\$4,341,698	–	\$0	\$0

Fund 621 - Cemetery Trust/Capital Projects Revenues and Expenditures

Fund 621 - Cemetery Trust/Capital by Project Detail

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Charges For Services						
621-0000-343-343.81-00 - Cemetery Service Charges	\$6,175	\$5,863	\$625	—	\$0	\$0
CHARGES FOR SERVICES TOTAL	\$6,175	\$5,863	\$625	—	\$0	\$0
Miscellaneous Revenues						
621-0000-361-361.10-00 - Interest Earnings	—	\$44,079	\$16,478	—	\$0	\$0
621-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	—	\$16,135	-\$16,135	—	\$0	\$0
621-0000-361-361.35-00 - Int Realized Gain(Loss)	—	\$1,317	\$1,253	—	\$0	\$0
621-0000-364-364.10-00 - Cemetery Lot Sales	—	\$6,940	—	—	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	—	\$68,471	\$1,596	—	\$0	\$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	\$6,175	\$74,333	\$2,221	\$25,000	\$25,000	\$0
Expenses						
Cemetery Trust Admin						
621-3090-530-46-10 - Land, Bldgs, Improvements	\$19,875	\$25,000	—	—	\$0	\$0
621-3090-530-99-20 - Working Capital Reserve	\$0	—	—	\$25,000	\$25,000	\$0
CEMETERY TRUST ADMIN TOTAL	\$19,875	\$25,000	—	\$25,000	\$25,000	\$0
EXPENSES TOTAL	\$19,875	\$25,000	—	\$25,000	\$25,000	\$0

Fund 621 - Cemetery Trust/Capital by Division

621-3090 - Cemetery Trust Administration By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Cemetery Trust Admin						
Operating Expenses						
621-3090-530-46-10 - Land, Bldgs, Improvements	\$19,875	\$25,000	–	–	\$0	\$0
OPERATING EXPENSES TOTAL	\$19,875	\$25,000	–	–	\$0	\$0
Other Expenses						
621-3090-530-99-20 - Working Capital Reserve	\$0	–	–	\$25,000	\$25,000	\$0
OTHER EXPENSES TOTAL	\$0	–	–	\$25,000	\$25,000	\$0
CEMETERY TRUST ADMIN TOTAL	\$19,875	\$25,000	–	\$25,000	\$25,000	\$0
EXPENDITURES TOTAL	\$19,875	\$25,000	–	\$25,000	\$25,000	\$0

412 - Utility Fund

Water Department

Fund 412 - Utility Fund Revenues and Expenditures

Fund 412 – Utility Fund Summary

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	VARIANCE
	FY2024	FY2025	FY2026	FY2026	FY2027	
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	\$28,907,129	\$32,653,253	\$25,841,218	\$34,142,000	\$37,568,451	\$3,426,451
412-0000-343-343.31-00 - Reclaimed Water Sales	\$2,697,125	\$2,401,323	\$2,066,347	\$2,447,000	\$3,050,565	\$603,565
412-0000-343-343.33-00 - Water Backflow Inspection	\$31,148	\$34,396	\$22,089	\$20,000	\$20,000	\$0
412-0000-343-343.50-00 - Wastewater Charges	\$25,389,742	\$26,974,324	\$21,430,052	\$28,700,000	\$30,341,421	\$1,641,421
412-0000-343-343.51-00 - Wastewater Chgs Contract	\$1,019,643	\$1,031,609	\$825,110	\$1,000,000	\$1,000,000	\$0
412-0000-343-343.53-00 - Wastewater Ma City Facil	\$13,692	\$13,312	\$10,269	\$0	\$0	\$0
CHARGES FOR SERVICES TOTAL	\$58,058,480	\$63,108,216	\$50,195,085	\$66,309,000	\$71,980,437	\$5,671,437
Miscellaneous Revenues						
412-0000-361-361.10-00 - Interest Earnings	\$414,151	\$2,016,047	\$998,044	\$353,000	\$1,000,000	\$647,000
412-0000-361-361.10-11 - Bonds Issued	–	\$2,265,909	\$1,468,972	\$0	\$0	\$0
412-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	\$773,867	\$216,224	-\$965,502	\$0	\$0	\$0
412-0000-361-361.35-00 - Int Realized Gain(Loss)	-\$48,742	\$876,366	-\$781,023	\$0	\$0	\$0
412-0000-363-363.19-00 - Int On Delinq Spec Assess	\$298	–	–	\$0	\$0	\$0
412-0000-363-363.23-00 - Utility Capital Recov Fee	\$1,235,098	\$452,902	\$259,006	\$700,000	\$700,000	\$0
412-0000-364-364.30-00 - Sale Of Fixed Assets	–	\$101,061	\$27,802	\$0	\$0	\$0
412-0000-369-369.64-00 - Insurance Subrogation	–	\$503,161	\$788,600	\$0	\$0	\$0
412-0000-369-369.68-00 - Settlements	–	\$10,892,026	\$7,100,776	\$0	\$0	\$0
412-0000-369-369.92-00 - Other Revenues	\$254,464	\$222,857	\$189,750	\$100,000	\$100,000	\$0
MISCELLANEOUS REVENUES TOTAL	\$2,629,136	\$17,546,553	\$9,086,426	\$1,153,000	\$1,800,000	\$647,000
Other Sources						
412-0000-384-384.10-00 - Govt Funds Debt Proceeds	\$0	\$86,095,316	–	\$0	\$0	\$0
412-0000-389-389.43-00 - Reclaimed Wtr Svc Tap Fee	\$3,003	\$225	\$1,551	\$2,175	\$2,000	-\$175
412-0000-389-389.44-00 - Utility Conn Contribution	\$393,048	\$555,981	\$281,517	\$250,000	\$250,000	\$0
412-0000-389-389.45-00 - Contributed Capital	\$1,399,180	\$123,560	–	\$0	\$0	\$0
OTHER SOURCES TOTAL	\$1,795,231	\$86,775,081	\$283,068	\$252,175	\$252,000	-\$175
Other Financing Sources						

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
412-0000-392-392.20-00 - Budgetary Retained Earn	—	—	—	\$608,648	\$5,763,115	\$5,154,467
OTHER FINANCING SOURCES TOTAL	—	—	—	\$608,648	\$5,763,115	\$5,154,467
REVENUES TOTAL	\$62,527,663	\$167,429,851	\$59,564,578	\$68,322,823	\$79,795,552	\$11,472,729
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	\$183,637	\$148,772	\$133,057	\$205,219	\$206,105	\$886
EXEC SALARIES TOTAL	\$183,637	\$148,772	\$133,057	\$205,219	\$206,105	\$886
Regular Salaries & Wages						
12-61 - Parental Leave	—	-\$1,101	—	\$0	—	\$0
12-10 - Exempt	\$1,655,465	\$1,991,956	\$1,444,083	\$2,134,678	\$2,415,195	\$280,517
12-24 - Non Exempt General Emp	\$5,951,008	\$6,360,425	\$4,578,914	\$7,306,910	\$7,648,941	\$342,031
12-26 - Non Exempt Non Bargaining	\$63,484	\$67,756	\$50,026	\$73,082	\$61,826	-\$11,256
12-30 - Assignment Differential	\$35,732	\$35,959	\$22,325	\$102,834	\$137,550	\$34,716
12-60 - Accrued Vacation/Sick Lve	\$70,936	\$1,419	—	\$0	\$0	\$0
REGULAR SALARIES & WAGES TOTAL	\$7,776,625	\$8,456,413	\$6,095,348	\$9,617,504	\$10,263,512	\$646,008
Other Salaries & Wages						
13-10 - Temporary & Part Time	\$192,831	\$119,861	\$100,830	\$190,995	\$190,995	\$0
13-20 - Drop Plan Vac/Sick Payout	\$80,511	\$63,847	\$61,073	\$53,540	\$53,540	\$0
OTHER SALARIES & WAGES TOTAL	\$273,342	\$183,708	\$161,903	\$244,535	\$244,535	\$0
Overtime						
14-10 - Overtime Regular	\$282,598	\$337,512	\$192,919	\$299,410	\$299,410	\$0
14-30 - Overtime Holiday	\$66,462	\$69,509	\$68,552	\$70,000	\$70,000	\$0
14-40 - Overtime Call-In	\$694,610	\$493,500	\$431,367	\$248,135	\$248,135	\$0
OVERTIME TOTAL	\$1,043,671	\$900,521	\$692,837	\$617,545	\$617,545	\$0
Special Pay						
15-10 - Stand By	\$37,906	\$41,101	\$26,429	\$33,700	\$33,700	\$0
15-40 - Paid Vacation Term Empl	\$10,996	\$80,429	\$23,368	\$0	\$0	\$0
15-50 - Paid Sick Leave Term Empl	\$41,459	\$157,755	\$47,953	\$0	\$0	\$0
15-70 - Incentive Pay	\$40,208	\$38,001	\$25,161	\$81,850	\$80,650	-\$1,200
15-71 - Essential First Responders	—	\$24,326	\$26,425	\$24,395	\$26,640	\$2,245
17-10 - Sick Lv Sellback	\$14,380	\$8,583	\$19,653	\$26,950	\$25,930	-\$1,020
17-20 - Vacation Lv Sellback	\$12,355	\$6,228	\$16,302	\$51,500	\$51,500	\$0
SPECIAL PAY TOTAL	\$157,304	\$356,423	\$185,292	\$218,395	\$218,420	\$25
Fica Taxes						
21-00 - Fica Taxes	\$701,476	\$750,677	\$540,142	\$742,814	\$797,874	\$55,060
FICA TAXES TOTAL	\$701,476	\$750,677	\$540,142	\$742,814	\$797,874	\$55,060
Retirement Contributions						
22-10 - Genl Employees Retirement	\$3,853,989	\$4,134,708	\$4,378,362	\$4,378,362	\$4,383,752	\$5,390
RETIREMENT CONTRIBUTIONS TOTAL	\$3,853,989	\$4,134,708	\$4,378,362	\$4,378,362	\$4,383,752	\$5,390
Health Insurance						
23-20 - Gen Empl Veba Trust	\$176,769	\$192,837	\$140,272	\$242,674	\$260,612	\$17,938
HEALTH INSURANCE TOTAL	\$176,769	\$192,837	\$140,272	\$242,674	\$260,612	\$17,938
Allowances						
26-20 - Automobile	\$41,390	\$45,996	\$33,287	\$46,238	\$46,238	\$0
26-40 - Education	\$6,202	\$15,736	\$11,922	\$61,588	\$39,572	-\$22,016
26-60 - Allowance -Cell Phone	\$1,932	\$1,964	\$2,007	\$2,020	\$2,280	\$260
ALLOWANCES TOTAL	\$49,524	\$63,696	\$47,215	\$109,846	\$88,090	-\$21,756
Payroll Gasb 68 Adjustmnt						

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
28-10 - Pension Contribution	-\$191,433	-\$280,719	–	\$0	\$0	\$0
28-20 - Pension Expense	\$278,736	-\$1,343,023	–	\$0	\$0	\$0
PAYROLL GASB 68 ADJUSTMNT TOTAL	\$87,303	-\$1,623,742	–	\$0	\$0	\$0
PERSONAL SERVICES TOTAL	\$14,303,640	\$13,564,014	\$12,374,428	\$16,376,894	\$17,080,445	\$703,551
Operating Expenses						
Professional Services						
31-62 - Investment Services	–	–	\$1,531	\$0	–	\$0
31-10 - Engineering	\$2,725	\$47,076	\$10,000	\$69,000	\$85,000	\$16,000
31-30 - Special Legal	\$28,000	\$47,025	\$3,452	\$38,000	\$50,000	\$12,000
31-40 - Management Consulting	\$0	–	\$30,738	\$32,200	\$85,000	\$52,800
31-60 - Other Professional	\$582,186	\$520,385	\$375,074	\$629,568	\$856,597	\$227,029
PROFESSIONAL SERVICES TOTAL	\$612,911	\$614,486	\$420,794	\$768,768	\$1,076,597	\$307,829
Accounting & Auditing						
32-10 - Accounting & Auditing	\$22,028	\$22,294	\$22,963	\$26,982	\$24,112	-\$2,870
ACCOUNTING & AUDITING TOTAL	\$22,028	\$22,294	\$22,963	\$26,982	\$24,112	-\$2,870
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	\$6,977,421	\$7,326,292	\$5,171,873	\$7,757,810	\$8,462,219	\$704,409
39-20 - Central Svcs Chgs	\$459,305	\$567,605	\$389,756	\$584,634	\$689,437	\$104,803
39-30 - Central Stores Chgs	\$372,030	\$385,805	\$264,919	\$397,379	\$397,379	\$0
39-60 - Insur Svc Chgs -Health	\$1,446,344	\$1,864,732	\$1,306,497	\$1,959,745	\$1,859,891	-\$99,854
39-65 - Insur Svc Chgs -Risk Mgmt	\$1,013,982	\$1,092,670	\$755,266	\$1,132,899	\$1,132,899	\$0
39-70 - Landscape Service Chgs	\$598,853	\$647,748	\$431,832	\$647,748	\$647,748	\$0
39-80 - Vehicle Service Chgs	\$1,075,892	\$1,154,401	\$862,224	\$1,293,336	\$1,385,149	\$91,813
39-90 - Information Tech Charges	\$741,196	\$834,424	\$568,448	\$852,678	\$717,795	-\$134,883
INTERGOVERNMENT OPER SVCS TOTAL	\$12,685,023	\$13,873,677	\$9,750,815	\$14,626,229	\$15,292,517	\$666,288
Travel Education Member						
40-10 - Travel Education Member	\$131,628	\$125,076	\$78,202	\$163,526	\$163,741	\$215
TRAVEL EDUCATION MEMBER TOTAL	\$131,628	\$125,076	\$78,202	\$163,526	\$163,741	\$215
Communications & Freight						
41-20 - Postage	\$106,452	\$108,221	\$74,465	\$126,000	\$126,000	\$0
COMMUNICATIONS & FREIGHT TOTAL	\$106,452	\$108,221	\$74,465	\$126,000	\$126,000	\$0
Utility Services						
43-10 - Communication Svc/Phone	\$30,442	\$31,757	\$22,392	\$47,470	\$47,470	\$0
43-20 - Gas	\$1,782	\$579	\$386	\$800	\$800	\$0
43-30 - Electric	\$1,908,774	\$1,910,535	\$1,262,934	\$2,106,610	\$2,211,940	\$105,330
43-40 - Water And Wastewater	\$61,063	\$67,458	\$59,509	\$68,700	\$68,700	\$0
43-50 - Disposal Charges	\$12,382,634	\$13,244,449	\$8,361,855	\$14,074,913	\$15,080,913	\$1,006,000
UTILITY SERVICES TOTAL	\$14,384,695	\$15,254,777	\$9,707,076	\$16,298,493	\$17,409,823	\$1,111,330
Rentals & Leases						
44-10 - Rentals & Leases	\$4,261	\$0	\$0	\$10,000	\$10,000	\$0
44-20 - Faa Land Rent	\$265,975	\$308,337	\$211,725	\$317,588	\$327,116	\$9,528
44-30 - Land Rent	\$751,428	\$761,787	\$513,904	\$770,856	\$795,755	\$24,899
RENTALS & LEASES TOTAL	\$1,021,664	\$1,070,124	\$725,629	\$1,098,444	\$1,132,871	\$34,427
Insurance						
45-95 - Insurance Opeb	\$37,129	\$76,639	–	\$0	\$0	\$0
INSURANCE TOTAL	\$37,129	\$76,639	–	\$0	\$0	\$0
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	\$686,889	\$759,038	\$593,216	\$808,497	\$1,626,547	\$818,050

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
46-11 - Water Conservation	–	\$17,589	–	\$0	\$30,000	\$30,000
46-30 - Machinery & Equipment	\$671,516	\$553,892	\$337,728	\$601,043	\$749,043	\$148,000
46-40 - Maintenance Contracts	\$290,745	\$550,181	\$309,687	\$641,443	\$861,443	\$220,000
46-50 - Special Services	\$745,496	\$594,830	\$365,271	\$729,965	\$735,815	\$5,850
46-65 - Service Installations	\$167,789	\$380,712	\$304,650	\$270,000	\$270,000	\$0
REPAIR & MAINTENANCE TOTAL	\$2,562,435	\$2,856,243	\$1,910,551	\$3,050,948	\$4,272,848	\$1,221,900
Promotional Activities						
48-10 - Advertising	\$507	–	–	\$6,485	\$6,485	\$0
48-50 - Marketing Special Events	–	\$3,803	\$1,014	\$2,000	\$4,000	\$2,000
PROMOTIONAL ACTIVITIES TOTAL	\$507	\$3,803	\$1,014	\$8,485	\$10,485	\$2,000
Other Current Charges						
49-20 - Bad Debts	\$44,417	\$35,601	–	\$0	\$0	\$0
49-50 - Credit Card Bank Fees	\$284,944	\$322,926	\$221,659	\$271,394	\$330,919	\$59,525
OTHER CURRENT CHARGES TOTAL	\$329,361	\$358,527	\$221,659	\$271,394	\$330,919	\$59,525
Office Supplies						
51-10 - Office Supplies	\$22,542	\$33,837	\$22,456	\$29,135	\$39,135	\$10,000
OFFICE SUPPLIES TOTAL	\$22,542	\$33,837	\$22,456	\$29,135	\$39,135	\$10,000
Operating Supplies						
52-05 - Chemicals/Horticultural	\$2,227,216	\$2,637,574	\$2,032,868	\$2,561,941	\$3,186,472	\$624,531
52-10 - Fuel	\$24,363	\$19,326	\$22,484	\$35,000	\$40,000	\$5,000
52-15 - Small Tools Minor Equip	\$65,643	\$394,313	\$102,527	\$49,140	\$69,140	\$20,000
52-20 - Special Supplies	\$174,225	-\$7,340	\$60,506	\$138,085	\$143,085	\$5,000
52-25 - Software Purchases	\$109,616	\$113,266	\$67,932	\$156,806	\$156,806	\$0
52-50 - Clothing	\$50,424	\$62,938	\$41,763	\$75,720	\$67,506	-\$8,214
52-55 - Cleaning	\$4,926	\$5,557	\$3,265	\$11,601	\$11,601	\$0
OPERATING SUPPLIES TOTAL	\$2,656,413	\$3,225,633	\$2,331,344	\$3,028,293	\$3,674,610	\$646,317
Public/Subscribe/Membersh						
54-10 - Publications	\$778	\$174	\$1	\$1,000	\$1,000	\$0
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	\$778	\$174	\$1	\$1,000	\$1,000	\$0
Depreciation						
59-10 - Depreciation	\$8,294,928	\$8,359,485	\$5,576,231	\$0	\$0	\$0
59-20 - Amortization Expense	\$15,333	\$184,000	\$122,667	\$0	\$0	\$0
59-21 - Bond Premium/discount	–	-\$185,812	–	\$0	\$0	\$0
DEPRECIATION TOTAL	\$8,310,261	\$8,357,673	\$5,698,898	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$42,883,826	\$45,981,185	\$30,965,867	\$39,497,697	\$43,554,658	\$4,056,961
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	\$1,260,243	\$1,572,192	\$855,775	\$410,296	\$70,148	-\$340,148
64-10 - Heavy Machinery & Equip	\$697,691	\$380,329	\$286,035	\$259,000	\$397,229	\$138,229
64-20 - Computer	\$0	\$29,461	\$0	\$0	\$65,608	\$65,608
64-40 - Light	\$215,384	\$271,043	\$154,275	\$942,894	\$773,439	-\$169,455
64-65 - Service Installations	\$0	\$0	\$7	\$0	\$0	\$0
MACHINERY & EQUIPMENT TOTAL	\$2,173,317	\$2,253,026	\$1,296,092	\$1,612,190	\$1,306,424	-\$305,766
Capital Projects	-\$2,173,317	-\$2,253,026	-\$1,035,736	\$0	\$0	\$0
CAPITAL TOTAL	\$0	\$0	\$260,356	\$1,612,190	\$1,306,424	-\$305,766
Debt Service						
Debt Principal						
71-10 - Debt Principal	\$62,668	\$415,873	\$211,344	\$1,469,341	\$431,324	-\$1,038,017
71-20 - Revenue Bond	\$440,000	\$1,470,000	\$230,000	\$465,000	\$1,575,000	\$1,110,000
71-99 - Rcls To Balance Sheet	-\$502,668	-\$1,885,873	-\$441,344	\$0	\$0	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
DEBT PRINCIPAL TOTAL	\$0	\$0	\$0	\$1,934,341	\$2,006,324	\$71,983
Interest Expense						
72-10 - Interest Expense	\$373,833	\$3,647,860	\$2,135,144	\$4,265,604	\$4,194,432	-\$71,172
72-20 - Int Exp Ub Deposits	\$11,017	\$8,612	\$16,957	\$0	\$0	\$0
INTEREST EXPENSE TOTAL	\$384,850	\$3,656,472	\$2,152,101	\$4,265,604	\$4,194,432	-\$71,172
Other Debt Service Costs	\$190,395	\$604,459	–	\$0	\$0	\$0
DEBT SERVICE TOTAL	\$575,245	\$4,260,930	\$2,152,101	\$6,199,945	\$6,200,756	\$811
Other Expenses						
Interfund Transfers						
91-11 - Interfund Trans To 420	\$7,982,108	\$99,543,355	\$19,804,015	\$4,395,958	\$11,303,148	\$6,907,190
INTERFUND TRANSFERS TOTAL	\$7,982,108	\$99,543,355	\$19,804,015	\$4,395,958	\$11,303,148	\$6,907,190
Loss On Fixed Asset Disp						
95-10 - Loss On Fixed Asset Disp	\$247,021	–	–	\$0	\$0	\$0
LOSS ON FIXED ASSET DISP TOTAL	\$247,021	–	–	\$0	\$0	\$0
Nonoperating Expenditures						
99-10 - Contingency	–	–	–	\$240,139	\$350,121	\$109,982
NONOPERATING EXPENDITURES TOTAL	–	–	–	\$240,139	\$350,121	\$109,982
OTHER EXPENSES TOTAL	\$8,229,129	\$99,543,355	\$19,804,015	\$4,636,097	\$11,653,269	\$7,017,172
EXPENDITURES TOTAL	\$65,991,840	\$163,349,484	\$65,556,768	\$68,322,823	\$79,795,552	\$11,472,729

Fund 412 - Utility Fund By Department

412 - Utility Water Department Summary

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	\$91,819	\$74,387	\$66,528	\$102,610	\$103,053	\$443
EXEC SALARIES TOTAL	\$91,819	\$74,387	\$66,528	\$102,610	\$103,053	\$443
Regular Salaries & Wages						
12-61 - Parental Leave	—	-\$1,371	—	\$0	—	\$0
12-10 - Exempt	\$1,320,725	\$1,645,033	\$1,165,517	\$1,773,288	\$2,004,153	\$230,865
12-24 - Non Exempt General Emp	\$4,111,702	\$4,337,778	\$3,240,660	\$5,034,127	\$5,291,653	\$257,526
12-26 - Non Exempt Non Bargaining	\$31,742	\$33,879	\$25,013	\$36,541	\$30,913	-\$5,628
12-30 - Assignment Differential	\$28,310	\$31,257	\$20,131	\$69,752	\$88,068	\$18,316
12-60 - Accrued Vacation/Sick Lve	\$34,879	-\$47,734	—	\$0	\$0	\$0
REGULAR SALARIES & WAGES TOTAL	\$5,527,358	\$5,998,842	\$4,451,321	\$6,913,708	\$7,414,787	\$501,079
Other Salaries & Wages						
13-10 - Temporary & Part Time	\$192,831	\$119,861	\$100,830	\$190,995	\$190,995	\$0
13-20 - Drop Plan Vac/Sick Payout	\$56,770	\$57,107	\$57,235	\$34,340	\$34,340	\$0
OTHER SALARIES & WAGES TOTAL	\$249,601	\$176,969	\$158,065	\$225,335	\$225,335	\$0
Overtime						
14-10 - Overtime Regular	\$260,709	\$298,173	\$178,344	\$238,060	\$238,060	\$0
14-30 - Overtime Holiday	\$66,462	\$69,509	\$68,552	\$70,000	\$70,000	\$0
14-40 - Overtime Call-In	\$408,135	\$234,799	\$222,826	\$137,735	\$137,735	\$0
OVERTIME TOTAL	\$735,307	\$602,480	\$469,721	\$445,795	\$445,795	\$0
Special Pay						
15-10 - Stand By	\$18,474	\$19,350	\$13,432	\$19,900	\$19,900	\$0
15-40 - Paid Vacation Term Empl	\$9,319	\$63,109	\$22,952	\$0	\$0	\$0
15-50 - Paid Sick Leave Term Empl	\$40,644	\$110,856	\$47,631	\$0	\$0	\$0
15-70 - Incentive Pay	\$19,614	\$12,533	\$7,788	\$54,600	\$54,600	\$0
15-71 - Essential First Responders	—	\$16,432	\$18,496	\$16,495	\$18,615	\$2,120
17-10 - Sick Lv Sellback	\$6,943	\$2,874	\$13,317	\$19,950	\$18,930	-\$1,020
17-20 - Vacation Lv Sellback	\$5,286	\$1,123	\$11,056	\$34,000	\$34,000	\$0
SPECIAL PAY TOTAL	\$100,279	\$226,277	\$134,672	\$144,945	\$146,045	\$1,100
Fica Taxes						
21-00 - Fica Taxes	\$492,276	\$532,205	\$389,903	\$531,134	\$577,900	\$46,766
FICA TAXES TOTAL	\$492,276	\$532,205	\$389,903	\$531,134	\$577,900	\$46,766
Retirement Contributions						
22-10 - Genl Employees Retirement	\$2,617,481	\$2,820,153	\$2,994,499	\$2,994,499	\$2,998,351	\$3,852
RETIREMENT CONTRIBUTIONS TOTAL	\$2,617,481	\$2,820,153	\$2,994,499	\$2,994,499	\$2,998,351	\$3,852
Health Insurance						
23-20 - Gen Empl Veba Trust	\$125,084	\$137,057	\$101,751	\$173,498	\$188,559	\$15,061
HEALTH INSURANCE TOTAL	\$125,084	\$137,057	\$101,751	\$173,498	\$188,559	\$15,061
Allowances						
26-20 - Automobile	\$35,345	\$40,449	\$28,494	\$35,600	\$35,600	\$0
26-40 - Education	\$3,615	\$11,566	\$11,922	\$50,588	\$28,572	-\$22,016
26-60 - Allowance -Cell Phone	\$1,749	\$1,945	\$1,776	\$1,780	\$2,040	\$260
ALLOWANCES TOTAL	\$40,709	\$53,960	\$42,192	\$87,968	\$66,212	-\$21,756
Payroll Gasb 68 Adjustmnt						

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
28-10 - Pension Contribution	-\$137,220	-\$202,672	–	\$0	\$0	\$0
28-20 - Pension Expense	\$234,618	-\$848,280	–	\$0	\$0	\$0
PAYROLL GASB 68 ADJUSTMNT TOTAL	\$97,398	-\$1,050,952	–	\$0	\$0	\$0
PERSONAL SERVICES TOTAL	\$10,077,312	\$9,571,377	\$8,808,652	\$11,619,492	\$12,166,037	\$546,545
Operating Expenses						
Professional Services						
31-10 - Engineering	\$2,725	\$47,076	\$10,000	\$69,000	\$85,000	\$16,000
31-30 - Special Legal	\$28,000	\$47,025	\$3,452	\$38,000	\$50,000	\$12,000
31-40 - Management Consulting	\$0	–	\$30,738	\$32,200	\$85,000	\$52,800
31-60 - Other Professional	\$516,993	\$428,195	\$363,842	\$515,208	\$731,237	\$216,029
PROFESSIONAL SERVICES TOTAL	\$547,718	\$522,297	\$408,031	\$654,408	\$951,237	\$296,829
Accounting & Auditing						
32-10 - Accounting & Auditing	\$11,626	\$11,767	\$12,120	\$14,241	\$12,726	-\$1,515
ACCOUNTING & AUDITING TOTAL	\$11,626	\$11,767	\$12,120	\$14,241	\$12,726	-\$1,515
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	\$4,584,000	\$4,813,200	\$3,397,798	\$5,096,697	\$5,559,477	\$462,780
39-20 - Central Svcs Chgs	\$330,854	\$408,866	\$280,755	\$421,133	\$496,627	\$75,494
39-30 - Central Stores Chgs	\$247,874	\$257,052	\$176,509	\$264,764	\$264,764	\$0
39-60 - Insur Svc Chgs -Health	\$972,507	\$1,253,825	\$878,473	\$1,317,710	\$1,250,570	-\$67,140
39-65 - Insur Svc Chgs -Risk Mgmt	\$597,643	\$644,021	\$445,155	\$667,732	\$667,732	\$0
39-70 - Landscape Service Chgs	\$336,855	\$364,358	\$242,905	\$364,358	\$364,358	\$0
39-80 - Vehicle Service Chgs	\$721,037	\$773,652	\$577,842	\$866,763	\$928,294	\$61,531
39-90 - Information Tech Charges	\$672,529	\$757,120	\$515,784	\$773,683	\$717,795	-\$55,888
INTERGOVERNMENT OPER SVCS TOTAL	\$8,463,299	\$9,272,094	\$6,515,222	\$9,772,840	\$10,249,617	\$476,777
Travel Education Member						
40-10 - Travel Education Member	\$117,133	\$116,672	\$75,152	\$152,426	\$152,641	\$215
TRAVEL EDUCATION MEMBER TOTAL	\$117,133	\$116,672	\$75,152	\$152,426	\$152,641	\$215
Communications & Freight						
41-20 - Postage	\$106,059	\$107,939	\$74,465	\$125,000	\$125,000	\$0
COMMUNICATIONS & FREIGHT TOTAL	\$106,059	\$107,939	\$74,465	\$125,000	\$125,000	\$0
Utility Services						
43-10 - Communication Svc/Phone	\$22,480	\$23,711	\$16,386	\$35,970	\$35,970	\$0
43-30 - Electric	\$1,423,539	\$1,452,139	\$885,045	\$1,573,000	\$1,651,650	\$78,650
43-40 - Water And Wastewater	\$14,038	\$19,467	\$13,853	\$25,000	\$25,000	\$0
43-50 - Disposal Charges	\$43,730	\$37,215	\$51,111	\$47,100	\$53,100	\$6,000
UTILITY SERVICES TOTAL	\$1,503,788	\$1,532,533	\$966,395	\$1,681,070	\$1,765,720	\$84,650
Rentals & Leases						
44-10 - Rentals & Leases	\$4,261	\$0	\$0	\$10,000	\$10,000	\$0
44-20 - Faa Land Rent	\$265,975	\$308,337	\$211,725	\$317,588	\$327,116	\$9,528
44-30 - Land Rent	\$751,428	\$761,787	\$513,904	\$770,856	\$795,755	\$24,899
RENTALS & LEASES TOTAL	\$1,021,664	\$1,070,124	\$725,629	\$1,098,444	\$1,132,871	\$34,427
Insurance						
45-95 - Insurance Opeb	\$37,129	\$76,639	–	\$0	\$0	\$0
INSURANCE TOTAL	\$37,129	\$76,639	–	\$0	\$0	\$0
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	\$440,244	\$435,180	\$339,137	\$474,747	\$1,074,747	\$600,000
46-11 - Water Conservation	–	\$17,589	–	\$0	\$30,000	\$30,000
46-30 - Machinery & Equipment	\$453,066	\$397,711	\$282,828	\$412,043	\$414,043	\$2,000

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
46-40 - Maintenance Contracts	\$289,627	\$543,759	\$309,687	\$623,193	\$813,193	\$190,000
46-50 - Special Services	\$110,209	\$102,055	\$51,814	\$112,880	\$118,730	\$5,850
46-65 - Service Installations	\$167,789	\$380,712	\$304,650	\$270,000	\$270,000	\$0
REPAIR & MAINTENANCE TOTAL	\$1,460,933	\$1,877,006	\$1,288,116	\$1,892,863	\$2,720,713	\$827,850
Promotional Activities						
48-10 - Advertising	\$507	–	–	\$6,400	\$6,400	\$0
48-50 - Marketing Special Events	–	\$3,803	\$1,014	\$2,000	\$4,000	\$2,000
PROMOTIONAL ACTIVITIES TOTAL	\$507	\$3,803	\$1,014	\$8,400	\$10,400	\$2,000
Other Current Charges						
49-20 - Bad Debts	\$22,208	\$17,800	–	\$0	\$0	\$0
49-50 - Credit Card Bank Fees	\$153,048	\$164,156	\$110,044	\$144,726	\$169,081	\$24,355
OTHER CURRENT CHARGES TOTAL	\$175,257	\$181,956	\$110,044	\$144,726	\$169,081	\$24,355
Office Supplies						
51-10 - Office Supplies	\$20,090	\$31,315	\$20,639	\$26,560	\$36,560	\$10,000
OFFICE SUPPLIES TOTAL	\$20,090	\$31,315	\$20,639	\$26,560	\$36,560	\$10,000
Operating Supplies						
52-05 - Chemicals/Horticultural	\$2,212,405	\$2,623,800	\$2,030,005	\$2,547,026	\$3,171,557	\$624,531
52-10 - Fuel	\$24,363	\$16,520	\$22,484	\$30,000	\$35,000	\$5,000
52-15 - Small Tools Minor Equip	\$56,189	\$384,406	\$95,161	\$32,140	\$52,140	\$20,000
52-20 - Special Supplies	\$113,547	-\$27,919	\$20,328	\$79,650	\$80,650	\$1,000
52-25 - Software Purchases	\$109,616	\$113,266	\$67,932	\$156,806	\$156,806	\$0
52-50 - Clothing	\$34,216	\$42,724	\$30,478	\$53,400	\$47,646	-\$5,754
52-55 - Cleaning	\$3,034	\$4,008	\$2,070	\$9,100	\$9,100	\$0
OPERATING SUPPLIES TOTAL	\$2,553,368	\$3,156,805	\$2,268,458	\$2,908,122	\$3,552,899	\$644,777
Public/Subscript/Membersh						
54-10 - Publications	\$778	\$174	\$1	\$1,000	\$1,000	\$0
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	\$778	\$174	\$1	\$1,000	\$1,000	\$0
Depreciation						
59-10 - Depreciation	\$5,500,230	\$5,246,049	\$3,389,167	\$0	\$0	\$0
59-20 - Amortization Expense	\$15,333	\$184,000	\$122,667	\$0	\$0	\$0
DEPRECIATION TOTAL	\$5,515,563	\$5,430,049	\$3,511,833	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$21,534,913	\$23,391,172	\$15,977,120	\$18,480,100	\$20,880,465	\$2,400,365
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	\$182,622	\$418,348	\$595,043	\$178,296	\$34,500	-\$143,796
64-40 - Light	\$215,384	\$271,043	\$143,288	\$767,694	\$773,439	\$5,745
64-65 - Service Installations	\$0	\$0	\$7	\$0	\$0	\$0
MACHINERY & EQUIPMENT TOTAL	\$398,006	\$689,390	\$738,338	\$945,990	\$807,939	-\$138,051
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	-\$689,390	-\$540,986	\$0	\$0	\$0
CAPITAL PROJECTS TOTAL	-\$398,006	-\$689,390	-\$540,986	\$0	\$0	\$0
CAPITAL TOTAL	\$0	\$0	\$197,351	\$945,990	\$807,939	-\$138,051
Other Expenses						
Interfund Transfers						
91-11 - Interfund Trans To 420	\$2,283,334	\$97,859,915	\$17,913,753	\$2,505,696	\$6,442,794	\$3,937,098
INTERFUND TRANSFERS TOTAL	\$2,283,334	\$97,859,915	\$17,913,753	\$2,505,696	\$6,442,794	\$3,937,098
Loss On Fixed Asset Disp						
95-10 - Loss On Fixed Asset Disp	\$105,190	–	–	\$0	\$0	\$0
LOSS ON FIXED ASSET DISP TOTAL	\$105,190	–	–	\$0	\$0	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Nonoperating Expenditures						
99-10 - Contingency	–	–	–	\$173,000	\$250,121	\$77,121
NONOPERATING EXPENDITURES TOTAL	–	–	–	\$173,000	\$250,121	\$77,121
OTHER EXPENSES TOTAL	\$2,388,524	\$97,859,915	\$17,913,753	\$2,678,696	\$6,692,915	\$4,014,219
EXPENDITURES TOTAL	\$34,000,749	\$130,822,464	\$42,896,877	\$33,724,278	\$40,547,356	\$6,823,078

Fund 412 - Utility Fund by Division

412-1350 - Water and Sewer Debt Service By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Water & Sewer Debt Service						
Operating Expenses						
412-1350-513-31-60 - Other Professional	—	\$17,339	\$9,508	—	\$0	\$0
412-1350-533-31-60 - Other Professional	—	\$791	\$1,567	—	\$0	\$0
412-1350-533-31-62 - Investment Services	—	—	\$1,531	—	—	\$0
412-1350-533-49-50 - Credit Card Bank Fees	—	\$1,646	\$1,571	—	\$0	\$0
412-1350-533-59-21 - Bond Premium/discount	—	-\$185,812	—	—	\$0	\$0
OPERATING EXPENSES TOTAL	—	-\$166,036	\$14,178	—	\$0	\$0
Debt Service						
412-1350-533-71-10 - Debt Principal	\$62,668	\$415,873	\$211,344	\$1,469,341	\$431,324	-\$1,038,017
412-1350-533-71-20 - Revenue Bond	—	—	—	—	\$1,100,000	\$1,100,000
412-1350-533-71-99 - Rcls To Balance Sheet	-\$62,668	-\$415,873	-\$211,344	—	\$0	\$0
412-1350-533-72-10 - Interest Expense	\$130,197	\$3,415,708	\$2,023,414	\$4,045,098	\$3,985,941	-\$59,157
412-1350-533-72-20 - Int Exp Ub Deposits	\$11,017	\$8,612	\$16,957	—	\$0	\$0
412-1350-533-73-10 - Fiscal Agent Fees	\$190,395	\$604,459	—	—	\$0	\$0
412-1350-535-71-20 - Revenue Bond	\$440,000	\$455,000	\$230,000	\$465,000	\$475,000	\$10,000
412-1350-535-71-99 - Rcls To Balance Sheet	-\$440,000	-\$455,000	-\$230,000	—	\$0	\$0
412-1350-535-72-10 - Interest Expense	\$243,636	\$232,152	\$111,731	\$220,506	\$208,491	-\$12,015
DEBT SERVICE TOTAL	\$575,245	\$4,260,930	\$2,152,101	\$6,199,945	\$6,200,756	\$811
WATER & SEWER DEBT SERVICE TOTAL	\$575,245	\$4,094,894	\$2,166,279	\$6,199,945	\$6,200,756	\$811
EXPENDITURES TOTAL	\$575,245	\$4,094,894	\$2,166,279	\$6,199,945	\$6,200,756	\$811

412-3305 - Water Administration By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Water Administration						
Personal Services						
412-3305-533-11-20 - Executive	\$77,127	\$62,485	\$55,884	\$86,192	\$86,564	\$372
412-3305-533-12-10 - Exempt	\$320,776	\$436,772	\$305,758	\$461,768	\$779,564	\$317,796
412-3305-533-12-26 - Non Exempt Non Bargaining	\$31,742	\$33,879	\$25,013	\$36,541	\$30,913	-\$5,628
412-3305-533-12-30 - Assignment Differential	\$405	—	—	\$1,400	\$1,400	\$0
412-3305-533-12-60 - Accrued Vacation/Sick Lve	\$33,425	-\$94,594	—	—	\$0	\$0
412-3305-533-13-10 - Temporary & Part Time	\$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	\$1,409	\$1,416	\$472	\$1,100	\$1,100	\$0
412-3305-533-14-40 - Overtime Call-In	\$80	\$1,671	\$381	—	\$0	\$0
412-3305-533-15-40 - Paid Vacation Term Empl	—	\$14,548	—	—	\$0	\$0
412-3305-533-15-50 - Paid Sick Leave Term Empl	—	\$39,395	—	—	\$0	\$0
412-3305-533-15-71 - Essential First Responders	—	\$855	\$1,096	\$855	\$1,100	\$245
412-3305-533-17-10 - Sick Lv Sellback	\$505	\$1,199	\$2,833	\$4,000	\$4,000	\$0
412-3305-533-17-20 - Vacation Lv Sellback	\$1,557	—	\$2,833	\$6,000	\$6,000	\$0
412-3305-533-21-00 - Fica Taxes	\$33,982	\$44,103	\$30,393	\$44,715	\$74,315	\$29,600
412-3305-533-22-10 - Genl Employees Retirement	\$139,502	\$153,467	\$166,766	\$166,766	\$167,087	\$321
412-3305-533-23-20 - Gen Empl Veba Trust	\$9,667	\$12,087	\$8,700	\$14,613	\$23,407	\$8,794
412-3305-533-26-20 - Automobile	\$11,273	\$14,925	\$10,340	\$14,400	\$14,400	\$0
412-3305-533-26-40 - Education	—	—	—	\$8,516	\$0	-\$8,516
412-3305-533-26-60 - Allowance -Cell Phone	\$300	\$498	\$425	\$240	\$500	\$260
412-3305-533-28-10 - Pension Contribution	-\$8,234	-\$13,965	—	—	\$0	\$0
412-3305-533-28-20 - Pension Expense	\$18,294	-\$28,405	—	—	\$0	\$0
PERSONAL SERVICES TOTAL	\$682,647	\$680,335	\$610,895	\$869,806	\$1,213,050	\$343,244
Operating Expenses						
412-3305-533-31-10 - Engineering	\$2,725	\$14,996	—	\$59,000	\$75,000	\$16,000
412-3305-533-31-30 - Special Legal	\$28,000	\$47,025	\$3,452	\$38,000	\$50,000	\$12,000
412-3305-533-31-40 - Management Consulting	\$0	—	\$30,738	\$32,200	\$75,000	\$42,800
412-3305-533-31-60 - Other Professional	\$253,471	\$143,754	\$80,816	\$75,051	\$100,000	\$24,949
412-3305-533-32-10 - Accounting & Auditing	\$11,626	\$11,767	\$12,120	\$14,241	\$12,726	-\$1,515
412-3305-533-39-10 - Administrative Svc Chg	\$4,584,000	\$4,813,200	\$3,397,798	\$5,096,697	\$5,559,477	\$462,780
412-3305-533-39-20 - Central Svcs Chgs	\$36,279	\$44,833	\$30,785	\$46,178	\$54,456	\$8,278
412-3305-533-39-30 - Central Stores Chgs	\$4,434	\$4,598	\$3,157	\$4,736	\$4,736	\$0
412-3305-533-39-60 - Insur Svc Chgs - Health	\$49,141	\$63,352	\$44,387	\$66,580	\$63,188	-\$3,392
412-3305-533-39-65 - Insur Svc Chgs - Risk Mgmt	\$31,764	\$34,229	\$23,659	\$35,489	\$35,489	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
412-3305-533-39-70 - Landscape Service Chgs	\$336,855	\$364,358	\$242,905	\$364,358	\$364,358	\$0
412-3305-533-39-90 - Information Tech Charges	\$21,748	\$24,484	\$16,680	\$25,020	\$591,688	\$566,668
412-3305-533-40-10 - Travel Education Member	\$47,948	\$55,473	\$34,761	\$65,000	\$65,000	\$0
412-3305-533-41-20 - Postage	\$348	\$76	–	\$1,000	\$1,000	\$0
412-3305-533-43-10 - Communication Svc/Phone	\$1,670	\$2,510	\$1,296	\$6,670	\$6,670	\$0
412-3305-533-43-30 - Electric	\$1,192,727	\$1,252,603	\$734,062	\$1,323,000	\$1,389,150	\$66,150
412-3305-533-44-20 - Faa Land Rent	\$265,975	\$308,337	\$211,725	\$317,588	\$327,116	\$9,528
412-3305-533-44-30 - Land Rent	\$751,428	\$761,787	\$513,904	\$770,856	\$795,755	\$24,899
412-3305-533-45-95 - Insurance Opeb	\$37,129	\$76,639	–	–	\$0	\$0
412-3305-533-46-10 - Land, Bldgs, Improvements	–	–	–	\$5,000	\$5,000	\$0
412-3305-533-46-11 - Water Conservation	–	\$17,589	–	–	\$30,000	\$30,000
412-3305-533-46-30 - Machinery & Equipment	–	\$0	–	\$1,050	\$1,050	\$0
412-3305-533-46-40 - Maintenance Contracts	–	–	\$77,590	\$110,000	\$110,000	\$0
412-3305-533-46-50 - Special Services	\$67,898	\$53,229	\$30,009	\$59,000	\$59,000	\$0
412-3305-533-48-10 - Advertising	\$507	–	–	\$2,400	\$2,400	\$0
412-3305-533-48-50 - Marketing Special Events	–	\$916	\$150	\$2,000	\$4,000	\$2,000
412-3305-533-49-20 - Bad Debts	\$22,208	\$17,800	–	–	\$0	\$0
412-3305-533-49-50 - Credit Card Bank Fees	\$153,048	\$164,156	\$110,044	\$144,726	\$169,081	\$24,355
412-3305-533-51-10 - Office Supplies	\$1,725	\$2,359	\$1,107	\$5,000	\$5,000	\$0
412-3305-533-52-15 - Small Tools Minor Equip	–	\$1,290	\$2,573	\$5,000	\$5,000	\$0
412-3305-533-52-20 - Special Supplies	\$2,025	\$2,926	\$591	\$3,000	\$4,000	\$1,000
412-3305-533-52-25 - Software Purchases	\$61,165	\$67,274	\$55,490	\$90,100	\$90,100	\$0
412-3305-533-52-50 - Clothing	\$340	\$1,258	\$311	\$2,000	\$3,000	\$1,000
412-3305-533-52-55 - Cleaning	\$187	\$667	–	\$4,000	\$4,000	\$0
412-3305-533-54-10 - Publications	–	\$174	–	–	\$0	\$0
412-3305-533-59-10 - Depreciation	\$745,162	\$788,015	\$531,604	–	\$0	\$0
OPERATING EXPENSES TOTAL	\$8,711,535	\$9,141,675	\$6,191,716	\$8,774,940	\$10,062,440	\$1,287,500
Other Expenses						
412-3305-533-91-11 - Interfund Trans To 420	\$2,283,334	\$97,859,915	\$17,913,753	\$2,505,696	\$6,442,794	\$3,937,098
412-3305-533-99-10 - Contingency	–	–	–	\$153,000	\$150,121	-\$2,879
OTHER EXPENSES TOTAL	\$2,283,334	\$97,859,915	\$17,913,753	\$2,658,696	\$6,592,915	\$3,934,219
WATER ADMINISTRATION TOTAL	\$11,677,516	\$107,681,925	\$24,716,364	\$12,303,442	\$17,868,405	\$5,564,963
EXPENDITURES TOTAL	\$11,677,516	\$107,681,925	\$24,716,364	\$12,303,442	\$17,868,405	\$5,564,963

412-3310 - Utility Billing By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Utility Billing						
Personal Services						
412-3310-533-12-10 - Exempt	\$113,429	\$120,964	\$89,691	\$130,796	\$134,830	\$4,034
412-3310-533-12-24 - Non Exempt General Emp	\$555,151	\$594,729	\$449,177	\$655,324	\$697,843	\$42,519
412-3310-533-12-30 - Assignment Differential	\$952	—	—	\$9,100	\$9,100	\$0
412-3310-533-12-60 - Accrued Vacation/Sick Lve	\$2,691	-\$25,902	—	—	\$0	\$0
412-3310-533-13-10 - Temporary & Part Time	\$7,208	—	\$7,648	\$15,000	\$15,000	\$0
412-3310-533-13-20 - Drop Plan Vac/Sick Payout	\$15,452	\$2,065	\$14,159	\$15,000	\$15,000	\$0
412-3310-533-14-10 - Overtime Regular	\$533	\$3,473	\$1,214	\$4,960	\$4,960	\$0
412-3310-533-14-40 - Overtime Call-In	\$601	—	—	—	\$0	\$0
412-3310-533-15-40 - Paid Vacation Term Empl	\$4,264	\$4,242	—	—	\$0	\$0
412-3310-533-15-50 - Paid Sick Leave Term Empl	\$17,078	—	—	—	\$0	\$0
412-3310-533-15-70 - Incentive Pay	\$143	\$607	—	—	\$0	\$0
412-3310-533-17-10 - Sick Lv Sellback	\$1,841	\$1,123	\$942	\$2,000	\$2,000	\$0
412-3310-533-17-20 - Vacation Lv Sellback	\$1,059	\$1,123	—	\$2,500	\$2,500	\$0
412-3310-533-21-00 - Fica Taxes	\$56,254	\$55,972	\$43,174	\$60,139	\$63,700	\$3,561
412-3310-533-22-10 - Genl Employees Retirement	\$346,934	\$371,122	\$392,127	\$392,127	\$392,563	\$436
412-3310-533-23-20 - Gen Empl Veba Trust	\$15,427	\$16,102	\$12,125	\$19,653	\$20,817	\$1,164
412-3310-533-26-20 - Automobile	\$4,226	\$4,212	\$2,987	\$4,200	\$4,200	\$0
412-3310-533-26-40 - Education	\$2,908	\$2,515	\$1,651	\$3,000	\$3,000	\$0
412-3310-533-28-10 - Pension Contribution	-\$16,224	-\$24,188	—	—	\$0	\$0
412-3310-533-28-20 - Pension Expense	\$18,749	-\$126,647	—	—	\$0	\$0
PERSONAL SERVICES TOTAL	\$1,148,675	\$1,001,513	\$1,014,895	\$1,313,799	\$1,365,513	\$51,714
Operating Expenses						
412-3310-533-39-20 - Central Svcs Chgs	\$39,315	\$48,585	\$33,362	\$50,043	\$59,014	\$8,971
412-3310-533-39-30 - Central Stores Chgs	\$6,449	\$6,688	\$4,593	\$6,889	\$6,889	\$0
412-3310-533-39-60 - Insur Svc Chgs - Health	\$125,727	\$162,097	\$113,571	\$170,356	\$161,676	-\$8,680
412-3310-533-39-65 - Insur Svc Chgs - Risk Mgmt	\$15,945	\$17,182	\$11,877	\$17,815	\$17,815	\$0
412-3310-533-39-80 - Vehicle Service Chgs	\$27,910	\$29,947	\$22,367	\$33,551	\$35,933	\$2,382
412-3310-533-39-90 - Information Tech Charges	\$528,808	\$595,322	\$405,560	\$608,345	\$126,107	-\$482,238
412-3310-533-40-10 - Travel Education Member	\$1,832	\$550	—	\$6,000	\$6,000	\$0
412-3310-533-41-20 - Postage	\$105,244	\$105,664	\$73,789	\$120,000	\$120,000	\$0
412-3310-533-43-10 - Communication Svc/Phone	\$7,131	\$8,219	\$5,974	\$12,000	\$12,000	\$0
412-3310-533-46-30 - Machinery & Equipment	\$59,831	\$46,280	\$18,796	\$50,000	\$50,000	\$0
412-3310-533-46-40 - Maintenance Contracts	\$105,510	\$109,004	\$59,848	\$115,000	\$115,000	\$0
412-3310-533-46-50 - Special Services	\$15,422	\$9,915	\$6,143	\$18,000	\$18,000	\$0
412-3310-533-51-10 - Office Supplies	\$6,537	\$7,113	\$3,228	\$6,060	\$6,060	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
412-3310-533-52-15 - Small Tools Minor Equip	\$7,049	\$12,792	\$3,363	\$3,100	\$3,100	\$0
412-3310-533-52-25 - Software Purchases	\$4,549	–	\$11,160	\$15,000	\$15,000	\$0
412-3310-533-52-50 - Clothing	\$4,097	\$4,388	\$3,168	\$5,000	\$5,000	\$0
412-3310-533-59-10 - Depreciation	\$28,306	\$31,162	\$24,852	–	\$0	\$0
OPERATING EXPENSES TOTAL	\$1,089,662	\$1,194,907	\$801,650	\$1,237,159	\$757,594	-\$479,565
Other Expenses						
412-3310-533-95-10 - Loss On Fixed Asset Disp	\$11,129	–	–	–	\$0	\$0
OTHER EXPENSES TOTAL	\$11,129	–	–	–	\$0	\$0
UTILITY BILLING TOTAL	\$2,249,467	\$2,196,419	\$1,816,545	\$2,550,958	\$2,123,107	-\$427,851
EXPENDITURES TOTAL	\$2,249,467	\$2,196,419	\$1,816,545	\$2,550,958	\$2,123,107	-\$427,851

412-3320 - Water Treatment Plant By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	VARIANCE
	FY2024	FY2025	FY2026	FY2026	FY2027	
Expenditures						
Water Treatment Plant						
Personal Services						
412-3320-533-12-10 - Exempt	\$484,142	\$563,972	\$416,205	\$593,446	\$622,629	\$29,183
412-3320-533-12-24 - Non Exempt General Emp	\$1,783,157	\$1,913,690	\$1,417,146	\$2,111,209	\$2,342,147	\$230,938
412-3320-533-12-30 - Assignment Differential	\$17,523	\$13,953	\$15,583	\$22,160	\$15,722	-\$6,438
412-3320-533-12-60 - Accrued Vacation/Sick Lve	-\$58,757	\$48,179	—	—	\$0	\$0
412-3320-533-12-61 - Parental Leave	—	-\$632	—	—	—	\$0
412-3320-533-13-10 - Temporary & Part Time	\$128,306	\$73,417	\$41,940	\$110,995	\$110,995	\$0
412-3320-533-13-20 - Drop Plan Vac/Sick Payout	\$28,344	\$44,133	\$31,446	\$11,310	\$11,310	\$0
412-3320-533-14-10 - Overtime Regular	\$153,631	\$214,182	\$109,787	\$122,000	\$122,000	\$0
412-3320-533-14-30 - Overtime Holiday	\$48,372	\$49,242	\$50,822	\$50,000	\$50,000	\$0
412-3320-533-14-40 - Overtime Call-In	\$66,363	\$36,830	\$28,493	\$14,510	\$14,510	\$0
412-3320-533-15-10 - Stand By	\$8,256	\$10,491	\$7,527	\$5,200	\$5,200	\$0
412-3320-533-15-40 - Paid Vacation Term Empl	\$1,021	\$14,059	\$21,784	—	\$0	\$0
412-3320-533-15-50 - Paid Sick Leave Term Empl	\$22,632	\$8,127	\$26,682	—	\$0	\$0
412-3320-533-15-70 - Incentive Pay	\$604	\$554	—	\$18,200	\$18,200	\$0
412-3320-533-15-71 - Essential First Responders	—	\$7,375	\$8,014	\$7,375	\$8,375	\$1,000
412-3320-533-17-10 - Sick Lv Sellback	\$2,102	—	\$5,127	\$8,000	\$7,000	-\$1,000
412-3320-533-17-20 - Vacation Lv Sellback	\$1,333	—	\$3,849	\$10,000	\$10,000	\$0
412-3320-533-21-00 - Fica Taxes	\$204,787	\$223,906	\$161,608	\$206,906	\$226,806	\$19,900
412-3320-533-22-10 - Genl Employees Retirement	\$1,004,912	\$1,082,978	\$1,150,832	\$1,150,832	\$1,152,327	\$1,495
412-3320-533-23-20 - Gen Empl Veba Trust	\$51,089	\$55,266	\$41,601	\$67,545	\$74,252	\$6,707
412-3320-533-26-20 - Automobile	\$14,035	\$15,345	\$10,882	\$10,200	\$10,200	\$0
412-3320-533-26-40 - Education	\$707	—	\$1,220	\$9,000	\$5,500	-\$3,500
412-3320-533-26-60 - Allowance -Cell Phone	\$483	\$481	\$341	\$500	\$500	\$0
412-3320-533-28-10 - Pension Contribution	-\$54,382	-\$78,066	—	—	\$0	\$0
412-3320-533-28-20 - Pension Expense	\$100,765	-\$324,317	—	—	\$0	\$0
PERSONAL SERVICES TOTAL	\$4,009,423	\$3,973,162	\$3,550,888	\$4,529,388	\$4,807,673	\$278,285
Operating Expenses						
412-3320-533-31-60 - Other Professional	\$149,561	\$136,823	\$231,330	\$278,749	\$242,649	-\$36,100
412-3320-533-39-20 - Central Svcs Chgs	\$111,339	\$137,592	\$94,480	\$141,720	\$167,125	\$25,405
412-3320-533-39-30 - Central Stores Chgs	\$60,878	\$63,132	\$43,351	\$65,026	\$65,026	\$0
412-3320-533-39-60 - Insur Svc Chgs - Health	\$366,422	\$472,419	\$330,993	\$496,490	\$471,193	-\$25,297
412-3320-533-39-65 - Insur Svc Chgs - Risk Mgmt	\$261,742	\$282,054	\$194,959	\$292,438	\$292,438	\$0
412-3320-533-39-80 - Vehicle Service Chgs	\$128,212	\$137,568	\$102,750	\$154,125	\$165,066	\$10,941
412-3320-533-39-90 - Information Tech Charges	\$57,319	\$64,529	\$43,960	\$65,941	\$0	-\$65,941
412-3320-533-40-10 - Travel Education Member	\$34,590	\$44,618	\$28,085	\$40,060	\$40,060	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
412-3320-533-41-20 - Postage	\$435	\$1,103	\$664	\$1,500	\$1,500	\$0
412-3320-533-43-10 - Communication Svc/Phone	\$9,185	\$8,189	\$5,384	\$12,000	\$12,000	\$0
412-3320-533-43-40 - Water And Wastewater	\$10,522	\$15,297	\$11,733	\$20,000	\$20,000	\$0
412-3320-533-43-50 - Disposal Charges	\$30,000	\$20,590	\$40,000	\$34,700	\$34,700	\$0
412-3320-533-44-10 - Rentals & Leases	\$4,261	–	\$0	\$10,000	\$10,000	\$0
412-3320-533-46-10 - Land, Bldgs, Improvements	\$80,378	\$55,288	\$25,446	\$55,500	\$55,500	\$0
412-3320-533-46-30 - Machinery & Equipment	\$318,440	\$256,681	\$191,517	\$256,483	\$256,483	\$0
412-3320-533-46-40 - Maintenance Contracts	\$174,998	\$314,773	\$154,610	\$300,000	\$300,000	\$0
412-3320-533-46-50 - Special Services	\$19,267	\$26,267	\$7,850	\$18,900	\$25,000	\$6,100
412-3320-533-51-10 - Office Supplies	\$5,662	\$15,013	\$11,479	\$5,500	\$15,500	\$10,000
412-3320-533-52-05 - Chemicals/Horticultural	\$1,944,454	\$2,185,183	\$1,776,984	\$2,210,626	\$2,835,157	\$624,531
412-3320-533-52-10 - Fuel	\$24,363	\$16,520	\$22,484	\$30,000	\$35,000	\$5,000
412-3320-533-52-15 - Small Tools Minor Equip	\$20,140	\$275,738	\$79,621	\$10,340	\$30,340	\$20,000
412-3320-533-52-20 - Special Supplies	\$110,311	-\$43,498	\$17,684	\$68,800	\$68,800	\$0
412-3320-533-52-25 - Software Purchases	\$26,401	\$25,850	\$700	\$29,551	\$29,551	\$0
412-3320-533-52-50 - Clothing	\$10,140	\$13,180	\$14,238	\$20,500	\$18,400	-\$2,100
412-3320-533-52-55 - Cleaning	\$1,309	\$1,954	\$561	\$3,000	\$3,000	\$0
412-3320-533-54-10 - Publications	\$778	–	\$1	\$1,000	\$1,000	\$0
412-3320-533-59-10 - Depreciation	\$2,771,889	\$2,620,839	\$1,650,565	–	\$0	\$0
412-3320-533-59-20 - Amortization Expense	\$15,333	\$184,000	\$122,667	–	\$0	\$0
OPERATING EXPENSES TOTAL	\$6,748,329	\$7,331,705	\$5,204,094	\$4,622,949	\$5,195,488	\$572,539
Capital						
412-3320-533-64-05 - Motor Vehicles	\$47,430	\$76,997	–	–	\$0	\$0
412-3320-533-64-40 - Light	\$82,813	\$193,201	\$47,150	\$348,222	\$453,549	\$105,327
412-3320-533-68-11 - Swr Pump St 1,16,38 97673	\$9,200,000	–	–	–	\$0	\$0
412-3320-533-69-99 - Additions To Bal Sheet	-\$9,330,242	-\$270,198	-\$6,312	–	\$0	\$0
420-3320-533-69-99 - Additions To Bal Sheet	-\$12,481,619	-\$22,588,855	–	–	\$0	\$0
CAPITAL TOTAL	-\$12,481,619	-\$22,588,855	\$40,839	\$348,222	\$453,549	\$105,327
Other Expenses						
412-3320-533-95-10 - Loss On Fixed Asset Disp	\$66,468	–	–	–	\$0	\$0
412-3320-533-99-10 - Contingency	–	–	–	\$20,000	\$100,000	\$80,000
OTHER EXPENSES TOTAL	\$66,468	–	–	\$20,000	\$100,000	\$80,000
WATER TREATMENT PLANT TOTAL	-\$1,657,399	-\$11,283,989	\$8,795,820	\$9,520,559	\$10,556,710	\$1,036,151
EXPENDITURES TOTAL	-\$1,657,399	-\$11,283,989	\$8,795,820	\$9,520,559	\$10,556,710	\$1,036,151

412-3330 - Water Distribution By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Water Distribution						
Personal Services						
412-3330-533-12-10 - Exempt	\$234,261	\$335,969	\$214,726	\$390,252	\$332,691	-\$57,561
412-3330-533-12-24 - Non Exempt General Emp	\$1,027,346	\$1,033,370	\$800,344	\$1,277,797	\$1,252,994	-\$24,803
412-3330-533-12-30 - Assignment Differential	\$4,936	\$9,882	\$35	\$16,546	\$25,113	\$8,567
412-3330-533-12-60 - Accrued Vacation/Sick Lve	\$35,044	\$42,280	—	—	\$0	\$0
412-3330-533-12-61 - Parental Leave	—	-\$739	—	—	—	\$0
412-3330-533-13-20 - Drop Plan Vac/Sick Payout	\$9,527	\$7,461	—	\$3,000	\$3,000	\$0
412-3330-533-14-10 - Overtime Regular	\$18,480	\$31,649	\$41,262	\$25,000	\$25,000	\$0
412-3330-533-14-40 - Overtime Call-In	\$332,241	\$189,396	\$184,113	\$103,225	\$103,225	\$0
412-3330-533-15-10 - Stand By	\$6,375	\$5,916	\$3,613	\$8,700	\$8,700	\$0
412-3330-533-15-40 - Paid Vacation Term Empl	\$4,034	\$15,382	—	—	\$0	\$0
412-3330-533-15-50 - Paid Sick Leave Term Empl	\$934	\$30,057	—	—	\$0	\$0
412-3330-533-15-70 - Incentive Pay	\$11,851	\$5,656	\$4,052	\$20,000	\$20,000	\$0
412-3330-533-15-71 - Essential First Responders	—	\$4,719	\$5,596	\$4,780	\$5,600	\$820
412-3330-533-17-10 - Sick Lv Sellback	\$1,885	\$552	\$3,684	\$3,220	\$3,220	\$0
412-3330-533-17-20 - Vacation Lv Sellback	\$1,194	—	\$3,643	\$10,000	\$10,000	\$0
412-3330-533-21-00 - Fica Taxes	\$111,902	\$117,912	\$88,222	\$127,581	\$125,133	-\$2,448
412-3330-533-22-10 - Genl Employees Retirement	\$764,205	\$815,692	\$856,938	\$856,938	\$857,862	\$924
412-3330-533-23-20 - Gen Empl Veba Trust	\$28,257	\$31,476	\$22,896	\$41,688	\$41,146	-\$542
412-3330-533-26-40 - Education	—	—	—	\$16,500	\$16,500	\$0
412-3330-533-26-60 - Allowance -Cell Phone	\$725	\$722	\$512	\$800	\$800	\$0
412-3330-533-28-10 - Pension Contribution	-\$35,798	-\$51,487	—	—	\$0	\$0
412-3330-533-28-20 - Pension Expense	\$41,681	-\$288,495	—	—	\$0	\$0
PERSONAL SERVICES TOTAL	\$2,599,081	\$2,337,371	\$2,229,636	\$2,906,027	\$2,830,984	-\$75,043
Operating Expenses						
412-3330-533-31-60 - Other Professional	\$40,624	\$77,921	\$5,036	\$47,180	\$276,360	\$229,180
412-3330-533-39-20 - Central Svcs Chgs	\$81,023	\$100,127	\$68,754	\$103,131	\$121,619	\$18,488
412-3330-533-39-30 - Central Stores Chgs	\$171,192	\$177,530	\$121,904	\$182,856	\$182,856	\$0
412-3330-533-39-60 - Insur Svc Chgs - Health	\$290,937	\$375,098	\$262,807	\$394,210	\$374,124	-\$20,086
412-3330-533-39-65 - Insur Svc Chgs - Risk Mgmt	\$253,365	\$273,027	\$188,719	\$283,079	\$283,079	\$0
412-3330-533-39-80 - Vehicle Service Chgs	\$323,477	\$347,081	\$259,235	\$388,853	\$416,457	\$27,604
412-3330-533-39-90 - Information Tech Charges	\$31,604	\$35,579	\$24,240	\$36,357	\$0	-\$36,357
412-3330-533-40-10 - Travel Education Member	\$18,352	\$9,575	\$6,756	\$20,266	\$20,266	\$0
412-3330-533-41-20 - Postage	\$9	\$14	—	\$1,000	\$1,000	\$0
412-3330-533-43-10 - Communication Svc/Phone	\$4,000	\$4,300	\$3,233	\$4,300	\$4,300	\$0
412-3330-533-43-50 - Disposal Charges	\$13,730	\$16,625	\$11,111	\$12,400	\$18,400	\$6,000

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
412-3330-533-46-10 - Land, Bldgs, Improvements	\$290,623	\$287,149	\$255,968	\$276,027	\$876,027	\$600,000
412-3330-533-46-30 - Machinery & Equipment	\$24,846	\$41,531	\$30,994	\$38,510	\$38,510	\$0
412-3330-533-46-40 - Maintenance Contracts	\$9,119	\$74,737	\$11,965	\$48,193	\$238,193	\$190,000
412-3330-533-46-50 - Special Services	\$1,390	\$2,599	\$890	\$4,250	\$4,250	\$0
412-3330-533-46-65 - Service Installations	\$167,789	\$243,447	\$244,528	\$200,000	\$200,000	\$0
412-3330-533-51-10 - Office Supplies	\$4,396	\$4,759	\$3,772	\$5,000	\$5,000	\$0
412-3330-533-52-05 - Chemicals/Horticultural	\$306	\$22	–	\$1,500	\$1,500	\$0
412-3330-533-52-15 - Small Tools Minor Equip	\$4,447	\$71,414	\$8,317	\$10,200	\$10,200	\$0
412-3330-533-52-20 - Special Supplies	\$928	\$9,717	\$1,370	\$1,500	\$1,500	\$0
412-3330-533-52-50 - Clothing	\$17,980	\$21,406	\$12,118	\$22,000	\$13,750	-\$8,250
412-3330-533-52-55 - Cleaning	\$1,501	\$1,387	\$1,509	\$1,500	\$1,500	\$0
412-3330-533-59-10 - Depreciation	\$1,793,499	\$1,657,683	\$1,084,193	–	\$0	\$0
OPERATING EXPENSES TOTAL	\$3,545,138	\$3,832,728	\$2,607,421	\$2,082,312	\$3,088,891	\$1,006,579
Capital						
412-3330-533-64-05 - Motor Vehicles	\$135,192	\$226,129	\$595,043	\$178,296	\$34,500	-\$143,796
412-3330-533-64-40 - Light	\$32,378	\$48,358	–	–	\$14,000	\$14,000
412-3330-533-64-65 - Service Installations	\$0	\$0	\$7	–	\$0	\$0
412-3330-533-69-99 - Additions To Bal Sheet	-\$167,570	-\$274,487	-\$513,532	–	\$0	\$0
CAPITAL TOTAL	\$0	\$0	\$81,518	\$178,296	\$48,500	-\$129,796
Other Expenses						
412-3330-533-95-10 - Loss On Fixed Asset Disp	\$4,551	–	–	–	\$0	\$0
OTHER EXPENSES TOTAL	\$4,551	–	–	–	\$0	\$0
WATER DISTRIBUTION TOTAL	\$6,148,771	\$6,170,099	\$4,918,575	\$5,166,635	\$5,968,375	\$801,740
EXPENDITURES TOTAL	\$6,148,771	\$6,170,099	\$4,918,575	\$5,166,635	\$5,968,375	\$801,740

412-3340 - Reuse Water Treatment Plant By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Reuse Water Treatment Plant						
Personal Services						
412-3340-533-12-10 - Exempt	\$54,556	\$59,408	\$45,263	\$61,048	\$67,415	\$6,367
412-3340-533-12-24 - Non Exempt General Emp	\$370,550	\$486,302	\$317,244	\$546,420	\$555,156	\$8,736
412-3340-533-12-30 - Assignment Differential	\$3,936	\$4,480	\$3,539	\$4,000	\$11,620	\$7,620
412-3340-533-12-60 - Accrued Vacation/Sick Lve	\$11,289	-\$2,730	—	—	\$0	\$0
412-3340-533-13-10 - Temporary & Part Time	\$22,631	\$28,973	\$20,616	\$20,000	\$20,000	\$0
412-3340-533-13-20 - Drop Plan Vac/Sick Payout	—	—	\$11,630	\$2,330	\$2,330	\$0
412-3340-533-14-10 - Overtime Regular	\$83,471	\$40,680	\$18,417	\$80,000	\$80,000	\$0
412-3340-533-14-30 - Overtime Holiday	\$18,091	\$20,267	\$17,730	\$20,000	\$20,000	\$0
412-3340-533-14-40 - Overtime Call-In	\$7,130	\$3,607	\$5,202	\$15,000	\$15,000	\$0
412-3340-533-15-10 - Stand By	\$2,628	\$2,036	\$1,578	\$3,000	\$3,000	\$0
412-3340-533-15-40 - Paid Vacation Term Empl	—	—	\$589	—	\$0	\$0
412-3340-533-15-50 - Paid Sick Leave Term Empl	—	—	\$10,697	—	\$0	\$0
412-3340-533-15-70 - Incentive Pay	\$350	—	—	\$7,400	\$7,400	\$0
412-3340-533-15-71 - Essential First Responders	—	\$1,625	\$1,875	\$1,625	\$1,625	\$0
412-3340-533-17-10 - Sick Lv Sellback	\$610	—	\$731	\$1,500	\$1,500	\$0
412-3340-533-17-20 - Vacation Lv Sellback	—	—	\$731	\$2,500	\$2,500	\$0
412-3340-533-21-00 - Fica Taxes	\$42,673	\$48,936	\$34,697	\$46,472	\$47,627	\$1,155
412-3340-533-22-10 - Genl Employees Retirement	\$129,823	\$147,288	\$163,284	\$163,284	\$163,625	\$341
412-3340-533-23-20 - Gen Empl Veba Trust	\$9,310	\$11,998	\$8,026	\$15,187	\$15,565	\$378
412-3340-533-26-20 - Automobile	\$1,816	\$1,805	\$1,280	\$3,600	\$3,600	\$0
412-3340-533-28-10 - Pension Contribution	-\$10,463	-\$17,465	—	—	\$0	\$0
412-3340-533-28-20 - Pension Expense	\$34,632	-\$2,692	—	—	\$0	\$0
PERSONAL SERVICES TOTAL	\$783,033	\$834,519	\$663,128	\$993,366	\$1,017,963	\$24,597
Operating Expenses						
412-3340-533-31-10 - Engineering	—	\$32,080	\$10,000	\$10,000	\$10,000	\$0
412-3340-533-31-60 - Other Professional	\$28,273	\$28,578	\$15,173	\$20,598	\$20,598	\$0
412-3340-533-39-20 - Central Svcs Chgs	\$12,766	\$15,776	\$10,833	\$16,249	\$19,162	\$2,913
412-3340-533-39-30 - Central Stores Chgs	\$2,583	\$2,679	\$1,839	\$2,759	\$2,759	\$0
412-3340-533-39-60 - Insur Svc Chgs - Health	\$18,985	\$24,477	\$17,149	\$25,724	\$24,413	-\$1,311
412-3340-533-39-65 - Insur Svc Chgs - Risk Mgmt	\$28,003	\$30,176	\$20,858	\$31,287	\$31,287	\$0
412-3340-533-39-90 - Information Tech Charges	\$1,599	\$1,800	\$1,224	\$1,839	\$0	-\$1,839
412-3340-533-40-10 - Travel Education Member	\$6,531	\$4,747	\$1,002	\$10,900	\$10,900	\$0
412-3340-533-43-40 - Water And Wastewater	\$3,516	\$4,170	\$2,120	\$5,000	\$5,000	\$0
412-3340-533-46-10 - Land, Bldgs, Improvements	\$29,876	\$7,926	\$473	\$50,000	\$50,000	\$0
412-3340-533-46-30 - Machinery & Equipment	\$43,889	\$42,298	\$38,659	\$60,000	\$60,000	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
412-3340-533-46-40 - Maintenance Contracts	–	\$45,245	\$5,674	\$50,000	\$50,000	\$0
412-3340-533-46-50 - Special Services	\$6,232	\$10,046	\$4,850	\$10,480	\$10,480	\$0
412-3340-533-51-10 - Office Supplies	\$761	\$880	\$499	\$1,000	\$1,000	\$0
412-3340-533-52-05 - Chemicals/Horticultural	\$267,645	\$438,595	\$253,021	\$334,900	\$334,900	\$0
412-3340-533-52-15 - Small Tools Minor Equip	\$23,541	\$23,113	–	–	\$0	\$0
412-3340-533-52-20 - Special Supplies	-\$1,149	\$2,383	\$0	\$3,150	\$3,150	\$0
412-3340-533-52-25 - Software Purchases	\$17,501	\$20,050	\$100	\$20,155	\$20,155	\$0
412-3340-533-52-50 - Clothing	\$1,088	\$962	\$643	\$2,100	\$3,300	\$1,200
412-3340-533-52-55 - Cleaning	\$36	–	–	\$600	\$600	\$0
412-3340-533-59-10 - Depreciation	\$60,888	\$76,078	\$56,563	–	\$0	\$0
OPERATING EXPENSES TOTAL	\$552,564	\$812,059	\$440,680	\$656,741	\$657,704	\$963
Capital						
412-3340-533-64-05 - Motor Vehicles	–	\$46,506	–	–	\$0	\$0
412-3340-533-64-40 - Light	\$100,194	\$29,483	\$82,689	\$404,172	\$299,890	-\$104,282
412-3340-533-69-99 - Additions To Bal Sheet	-\$100,194	-\$75,989	-\$7,694	–	\$0	\$0
CAPITAL TOTAL	\$0	\$0	\$74,995	\$404,172	\$299,890	-\$104,282
Other Expenses						
412-3340-533-95-10 - Loss On Fixed Asset Disp	\$20,395	–	–	–	\$0	\$0
OTHER EXPENSES TOTAL	\$20,395	–	–	–	\$0	\$0
REUSE WATER TREATMENT PLANT TOTAL	\$1,355,993	\$1,646,578	\$1,178,803	\$2,054,279	\$1,975,557	-\$78,722
EXPENDITURES TOTAL	\$1,355,993	\$1,646,578	\$1,178,803	\$2,054,279	\$1,975,557	-\$78,722

412-3350 - Reuse Administration By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Reuse Administration						
Personal Services						
412-3350-533-11-20 - Executive	\$14,691	\$11,902	\$10,644	\$16,418	\$16,489	\$71
412-3350-533-12-10 - Exempt	\$66,061	\$73,784	\$54,604	\$79,192	\$6,194	-\$72,998
412-3350-533-12-30 - Assignment Differential	—	\$1,302	\$713	—	\$0	\$0
412-3350-533-12-60 - Accrued Vacation/Sick Lve	\$2,855	\$446	—	—	\$0	\$0
412-3350-533-13-10 - Temporary & Part Time	\$23,851	\$17,471	\$30,626	\$25,000	\$25,000	\$0
412-3350-533-14-10 - Overtime Regular	—	\$53	—	—	\$0	\$0
412-3350-533-14-40 - Overtime Call-In	—	\$160	—	—	\$0	\$0
412-3350-533-15-40 - Paid Vacation Term Empl	—	\$2,771	—	—	\$0	\$0
412-3350-533-15-50 - Paid Sick Leave Term Empl	—	\$7,504	—	—	\$0	\$0
412-3350-533-15-71 - Essential First Responders	—	\$270	\$290	\$270	\$290	\$20
412-3350-533-17-10 - Sick Lv Sellback	—	—	—	\$1,230	\$1,210	-\$20
412-3350-533-17-20 - Vacation Lv Sellback	\$142	—	—	\$3,000	\$3,000	\$0
412-3350-533-21-00 - Fica Taxes	\$8,125	\$8,949	\$7,778	\$7,315	\$1,736	-\$5,579
412-3350-533-22-10 - Genl Employees Retirement	\$51,920	\$54,578	\$56,742	\$56,742	\$56,794	\$52
412-3350-533-23-20 - Gen Empl Veba Trust	\$1,817	\$1,945	\$1,468	\$2,391	\$763	-\$1,628
412-3350-533-26-20 - Automobile	\$3,995	\$4,161	\$3,004	\$3,200	\$3,200	\$0
412-3350-533-26-40 - Education	—	\$9,052	\$9,052	\$13,572	\$3,572	-\$10,000
412-3350-533-26-60 - Allowance -Cell Phone	—	\$3	\$327	—	\$0	\$0
412-3350-533-28-10 - Pension Contribution	-\$1,959	-\$2,658	—	—	\$0	\$0
412-3350-533-28-20 - Pension Expense	-\$143	-\$24,064	—	—	\$0	\$0
PERSONAL SERVICES TOTAL	\$171,354	\$167,629	\$175,248	\$208,330	\$118,248	-\$90,082
Operating Expenses						
412-3350-533-31-40 - Management Consulting	—	—	—	—	\$10,000	\$10,000
412-3350-533-31-60 - Other Professional	\$15,068	—	\$22,100	\$31,450	\$31,450	\$0
412-3350-533-39-20 - Central Svcs Chgs	\$29,043	\$35,891	\$24,645	\$36,968	\$43,595	\$6,627
412-3350-533-39-30 - Central Stores Chgs	\$564	\$585	\$402	\$603	\$603	\$0
412-3350-533-39-60 - Insur Svc Chgs - Health	\$12,163	\$15,681	\$10,987	\$16,480	\$15,640	-\$840
412-3350-533-39-65 - Insur Svc Chgs - Risk Mgmt	\$1,050	\$1,131	\$782	\$1,173	\$1,173	\$0
412-3350-533-39-90 - Information Tech Charges	\$3,478	\$3,915	\$2,664	\$4,001	\$0	-\$4,001
412-3350-533-40-10 - Travel Education Member	\$5,034	\$1,710	\$4,409	\$9,000	\$9,000	\$0
412-3350-533-41-20 - Postage	\$24	\$1,083	\$12	\$1,500	\$1,500	\$0
412-3350-533-43-10 - Communication Svc/Phone	\$494	\$494	\$500	\$1,000	\$1,000	\$0
412-3350-533-43-30 - Electric	\$230,812	\$199,536	\$150,983	\$250,000	\$262,500	\$12,500
412-3350-533-46-50 - Special Services	—	—	\$2,072	\$2,000	\$2,000	\$0
412-3350-533-48-10 - Advertising	—	—	—	\$4,000	\$4,000	\$0
412-3350-533-48-50 - Marketing Special Events	—	\$2,887	\$864	—	\$0	\$0
412-3350-533-51-10 - Office Supplies	\$1,009	\$1,191	\$554	\$4,000	\$4,000	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
412-3350-533-52-15 - Small Tools Minor Equip	—	—	\$1,287	\$1,500	\$1,500	\$0
412-3350-533-52-20 - Special Supplies	\$1,126	\$552	\$266	\$2,000	\$2,000	\$0
412-3350-533-52-25 - Software Purchases	—	\$92	\$482	\$2,000	\$2,000	\$0
412-3350-533-52-50 - Clothing	—	\$500	—	\$500	\$500	\$0
412-3350-533-59-10 - Depreciation	\$16,540	\$818	—	—	\$0	\$0
OPERATING EXPENSES TOTAL	\$316,404	\$266,064	\$223,008	\$368,175	\$392,461	\$24,286
REUSE ADMINISTRATION TOTAL	\$487,758	\$433,693	\$398,256	\$576,505	\$510,709	-\$65,796
EXPENDITURES TOTAL	\$487,758	\$433,693	\$398,256	\$576,505	\$510,709	-\$65,796

412-3355 - Reuse Distribution By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Reuse Distribution						
Personal Services						
412-3355-533-12-10 - Exempt	\$47,501	\$54,164	\$39,270	\$56,786	\$60,830	\$4,044
412-3355-533-12-24 - Non Exempt General Emp	\$375,498	\$309,688	\$256,749	\$443,377	\$443,513	\$136
412-3355-533-12-30 - Assignment Differential	\$557	\$1,641	\$261	\$16,546	\$25,113	\$8,567
412-3355-533-12-60 - Accrued Vacation/Sick Lve	\$8,332	-\$15,413	—	—	\$0	\$0
412-3355-533-13-20 - Drop Plan Vac/Sick Payout	\$3,448	\$3,448	—	—	\$0	\$0
412-3355-533-14-10 - Overtime Regular	\$3,185	\$6,720	\$7,192	\$5,000	\$5,000	\$0
412-3355-533-14-40 - Overtime Call-In	\$1,719	\$3,135	\$4,636	\$5,000	\$5,000	\$0
412-3355-533-15-10 - Stand By	\$1,214	\$907	\$714	\$3,000	\$3,000	\$0
412-3355-533-15-40 - Paid Vacation Term Empl	—	\$12,107	\$580	—	\$0	\$0
412-3355-533-15-50 - Paid Sick Leave Term Empl	—	\$25,773	\$10,252	—	\$0	\$0
412-3355-533-15-70 - Incentive Pay	\$6,666	\$5,716	\$3,736	\$9,000	\$9,000	\$0
412-3355-533-15-71 - Essential First Responders	—	\$1,588	\$1,625	\$1,590	\$1,625	\$35
412-3355-533-21-00 - Fica Taxes	\$34,555	\$32,428	\$24,031	\$38,006	\$38,583	\$577
412-3355-533-22-10 - Genl Employees Retirement	\$180,185	\$195,028	\$207,810	\$207,810	\$208,093	\$283
412-3355-533-23-20 - Gen Empl Veba Trust	\$9,516	\$8,182	\$6,935	\$12,421	\$12,609	\$188
412-3355-533-26-60 - Allowance -Cell Phone	\$241	\$241	\$171	\$240	\$240	\$0
412-3355-533-28-10 - Pension Contribution	-\$10,160	-\$14,843	—	—	\$0	\$0
412-3355-533-28-20 - Pension Expense	\$20,640	-\$53,660	—	—	\$0	\$0
PERSONAL SERVICES TOTAL	\$683,098	\$576,849	\$563,962	\$798,776	\$812,606	\$13,830
Operating Expenses						
412-3355-533-31-60 - Other Professional	\$29,996	\$41,120	\$9,387	\$62,180	\$60,180	-\$2,000
412-3355-533-39-20 - Central Svcs Chgs	\$21,089	\$26,062	\$17,896	\$26,844	\$31,656	\$4,812
412-3355-533-39-30 - Central Stores Chgs	\$1,774	\$1,840	\$1,263	\$1,895	\$1,895	\$0
412-3355-533-39-60 - Insur Svc Chgs - Health	\$109,132	\$140,701	\$98,580	\$147,870	\$140,336	-\$7,534
412-3355-533-39-65 - Insur Svc Chgs - Risk Mgmt	\$5,774	\$6,222	\$4,301	\$6,451	\$6,451	\$0
412-3355-533-39-80 - Vehicle Service Chgs	\$241,438	\$259,056	\$193,489	\$290,234	\$310,838	\$20,604
412-3355-533-39-90 - Information Tech Charges	\$27,973	\$31,491	\$21,456	\$32,180	\$0	-\$32,180
412-3355-533-40-10 - Travel Education Member	\$2,845	—	\$139	\$1,200	\$1,415	\$215
412-3355-533-46-10 - Land, Bldgs, Improvements	\$39,367	\$84,817	\$57,250	\$88,220	\$88,220	\$0
412-3355-533-46-30 - Machinery & Equipment	\$6,059	\$10,921	\$2,862	\$6,000	\$8,000	\$2,000
412-3355-533-46-50 - Special Services	—	—	—	\$250	\$0	-\$250
412-3355-533-46-65 - Service Installations	—	\$137,265	\$60,121	\$70,000	\$70,000	\$0
412-3355-533-52-15 - Small Tools Minor Equip	\$1,012	\$58	—	\$2,000	\$2,000	\$0
412-3355-533-52-20 - Special Supplies	\$305	—	\$417	\$1,200	\$1,200	\$0
412-3355-533-52-50 - Clothing	\$570	\$1,029	—	\$1,300	\$3,696	\$2,396

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
412-3355-533-59-10 - Depreciation	\$83,947	\$71,454	\$41,389	—	\$0	\$0
OPERATING EXPENSES TOTAL	\$571,280	\$812,035	\$508,551	\$737,824	\$725,887	-\$11,937
Capital						
412-3355-533-64-40 - Light	—	—	\$13,449	\$15,300	\$6,000	-\$9,300
412-3355-533-69-99 - Additions To Bal Sheet	—	—	-\$13,449	—	\$0	\$0
CAPITAL TOTAL	—	—	\$0	\$15,300	\$6,000	-\$9,300
Other Expenses						
412-3355-533-95-10 - Loss On Fixed Asset Disp	\$2,646	—	—	—	\$0	\$0
OTHER EXPENSES TOTAL	\$2,646	—	—	—	\$0	\$0
REUSE DISTRIBUTION TOTAL	\$1,257,025	\$1,388,884	\$1,072,513	\$1,551,900	\$1,544,493	-\$7,407
EXPENDITURES TOTAL	\$1,257,025	\$1,388,884	\$1,072,513	\$1,551,900	\$1,544,493	-\$7,407

412 - Utility Fund

Wastewater Department

Fund 412 - Utility Fund By Department

412 - Utility Wastewater Department Summary

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	\$91,819	\$74,386	\$66,529	\$102,609	\$103,052	\$443
EXEC SALARIES TOTAL	\$91,819	\$74,386	\$66,529	\$102,609	\$103,052	\$443
Regular Salaries & Wages						
12-61 - Parental Leave	—	\$270	—	\$0	—	\$0
12-10 - Exempt	\$334,740	\$346,923	\$278,566	\$361,390	\$411,042	\$49,652
12-24 - Non Exempt General Emp	\$1,839,306	\$2,022,647	\$1,338,254	\$2,272,783	\$2,357,288	\$84,505
12-26 - Non Exempt Non Bargaining	\$31,742	\$33,877	\$25,012	\$36,541	\$30,913	-\$5,628
12-30 - Assignment Differential	\$7,422	\$4,701	\$2,194	\$33,082	\$49,482	\$16,400
12-60 - Accrued Vacation/Sick Lve	\$36,057	\$49,153	—	\$0	\$0	\$0
REGULAR SALARIES & WAGES TOTAL	\$2,249,267	\$2,457,571	\$1,644,027	\$2,703,796	\$2,848,725	\$144,929
Other Salaries & Wages						
13-20 - Drop Plan Vac/Sick Payout	\$23,741	\$6,740	\$3,838	\$19,200	\$19,200	\$0
OTHER SALARIES & WAGES TOTAL	\$23,741	\$6,740	\$3,838	\$19,200	\$19,200	\$0
Overtime						
14-10 - Overtime Regular	\$21,889	\$39,339	\$14,575	\$61,350	\$61,350	\$0
14-40 - Overtime Call-In	\$286,475	\$258,701	\$208,541	\$110,400	\$110,400	\$0
OVERTIME TOTAL	\$308,364	\$298,040	\$223,116	\$171,750	\$171,750	\$0
Special Pay						
15-10 - Stand By	\$19,432	\$21,751	\$12,998	\$13,800	\$13,800	\$0
15-40 - Paid Vacation Term Empl	\$1,677	\$17,319	\$416	\$0	\$0	\$0
15-50 - Paid Sick Leave Term Empl	\$815	\$46,899	\$323	\$0	\$0	\$0
15-70 - Incentive Pay	\$20,594	\$25,469	\$17,373	\$27,250	\$26,050	-\$1,200
15-71 - Essential First Responders	—	\$7,895	\$7,929	\$7,900	\$8,025	\$125
17-10 - Sick Lv Sellback	\$7,437	\$5,709	\$6,336	\$7,000	\$7,000	\$0
17-20 - Vacation Lv Sellback	\$7,069	\$5,105	\$5,246	\$17,500	\$17,500	\$0
SPECIAL PAY TOTAL	\$57,024	\$130,147	\$50,620	\$73,450	\$72,375	-\$1,075
Fica Taxes						
21-00 - Fica Taxes	\$209,200	\$218,472	\$150,239	\$211,680	\$219,974	\$8,294
FICA TAXES TOTAL	\$209,200	\$218,472	\$150,239	\$211,680	\$219,974	\$8,294
Retirement Contributions						
22-10 - Genl Employees Retirement	\$1,236,508	\$1,314,555	\$1,383,863	\$1,383,863	\$1,385,401	\$1,538
RETIREMENT CONTRIBUTIONS TOTAL	\$1,236,508	\$1,314,555	\$1,383,863	\$1,383,863	\$1,385,401	\$1,538
Health Insurance						
23-20 - Gen Empl Veba Trust	\$51,685	\$55,780	\$38,521	\$69,176	\$72,053	\$2,877
HEALTH INSURANCE TOTAL	\$51,685	\$55,780	\$38,521	\$69,176	\$72,053	\$2,877
Allowances						
26-20 - Automobile	\$6,045	\$5,547	\$4,792	\$10,638	\$10,638	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
26-40 - Education	\$2,587	\$4,170	–	\$11,000	\$11,000	\$0
26-60 - Allowance -Cell Phone	\$183	\$19	\$231	\$240	\$240	\$0
ALLOWANCES TOTAL	\$8,815	\$9,736	\$5,023	\$21,878	\$21,878	\$0
Payroll Gasb 68 Adjustmnt						
28-10 - Pension Contribution	-\$54,213	-\$78,047	–	\$0	\$0	\$0
28-20 - Pension Expense	\$44,118	-\$494,743	–	\$0	\$0	\$0
PAYROLL GASB 68 ADJUSTMNT TOTAL	-\$10,095	-\$572,790	–	\$0	\$0	\$0
PERSONAL SERVICES TOTAL	\$4,226,327	\$3,992,637	\$3,565,776	\$4,757,402	\$4,914,408	\$157,006
Operating Expenses						
Professional Services						
31-60 - Other Professional	\$65,193	\$74,060	\$155	\$114,360	\$125,360	\$11,000
PROFESSIONAL SERVICES TOTAL	\$65,193	\$74,060	\$155	\$114,360	\$125,360	\$11,000
Accounting & Auditing						
32-10 - Accounting & Auditing	\$10,402	\$10,527	\$10,843	\$12,741	\$11,386	-\$1,355
ACCOUNTING & AUDITING TOTAL	\$10,402	\$10,527	\$10,843	\$12,741	\$11,386	-\$1,355
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	\$2,393,421	\$2,513,092	\$1,774,075	\$2,661,113	\$2,902,742	\$241,629
39-20 - Central Svcs Chgs	\$128,451	\$158,739	\$109,001	\$163,501	\$192,810	\$29,309
39-30 - Central Stores Chgs	\$124,156	\$128,753	\$88,410	\$132,615	\$132,615	\$0
39-60 - Insur Svc Chgs -Health	\$473,837	\$610,907	\$428,023	\$642,035	\$609,321	-\$32,714
39-65 - Insur Svc Chgs -Risk Mgmt	\$416,339	\$448,649	\$310,111	\$465,167	\$465,167	\$0
39-70 - Landscape Service Chgs	\$261,998	\$283,390	\$188,927	\$283,390	\$283,390	\$0
39-80 - Vehicle Service Chgs	\$354,855	\$380,749	\$284,382	\$426,573	\$456,855	\$30,282
39-90 - Information Tech Charges	\$68,667	\$77,304	\$52,664	\$78,995	\$0	-\$78,995
INTERGOVERNMENT OPER SVCS TOTAL	\$4,221,724	\$4,601,583	\$3,235,593	\$4,853,389	\$5,042,900	\$189,511
Travel Education Member						
40-10 - Travel Education Member	\$14,496	\$8,404	\$3,050	\$11,100	\$11,100	\$0
TRAVEL EDUCATION MEMBER TOTAL	\$14,496	\$8,404	\$3,050	\$11,100	\$11,100	\$0
Communications & Freight						
41-20 - Postage	\$392	\$282	–	\$1,000	\$1,000	\$0
COMMUNICATIONS & FREIGHT TOTAL	\$392	\$282	–	\$1,000	\$1,000	\$0
Utility Services						
43-10 - Communication Svc/Phone	\$7,962	\$8,045	\$6,005	\$11,500	\$11,500	\$0
43-20 - Gas	\$1,782	\$579	\$386	\$800	\$800	\$0
43-30 - Electric	\$485,235	\$458,396	\$377,889	\$533,610	\$560,290	\$26,680
43-40 - Water And Wastewater	\$47,025	\$47,990	\$45,656	\$43,700	\$43,700	\$0
43-50 - Disposal Charges	\$12,338,903	\$13,207,234	\$8,310,744	\$14,027,813	\$15,027,813	\$1,000,000
UTILITY SERVICES TOTAL	\$12,880,907	\$13,722,245	\$8,740,680	\$14,617,423	\$15,644,103	\$1,026,680
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	\$246,645	\$323,858	\$254,079	\$333,750	\$551,800	\$218,050
46-30 - Machinery & Equipment	\$218,450	\$156,181	\$54,900	\$189,000	\$335,000	\$146,000
46-40 - Maintenance Contracts	\$1,119	\$6,422	\$0	\$18,250	\$48,250	\$30,000
46-50 - Special Services	\$635,287	\$492,775	\$313,457	\$617,085	\$617,085	\$0
REPAIR & MAINTENANCE TOTAL	\$1,101,501	\$979,237	\$622,436	\$1,158,085	\$1,552,135	\$394,050
Promotional Activities						
48-10 - Advertising	–	–	–	\$85	\$85	\$0
PROMOTIONAL ACTIVITIES TOTAL	–	–	–	\$85	\$85	\$0
Other Current Charges						

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
49-20 - Bad Debts	\$22,208	\$17,800	–	\$0	\$0	\$0
49-50 - Credit Card Bank Fees	\$131,896	\$157,124	\$110,044	\$126,668	\$161,838	\$35,170
OTHER CURRENT CHARGES TOTAL	\$154,104	\$174,924	\$110,044	\$126,668	\$161,838	\$35,170
Office Supplies						
51-10 - Office Supplies	\$2,452	\$2,522	\$1,818	\$2,575	\$2,575	\$0
OFFICE SUPPLIES TOTAL	\$2,452	\$2,522	\$1,818	\$2,575	\$2,575	\$0
Operating Supplies						
52-05 - Chemicals/Horticultural	\$14,811	\$13,774	\$2,862	\$14,915	\$14,915	\$0
52-10 - Fuel	\$0	\$2,805	\$0	\$5,000	\$5,000	\$0
52-15 - Small Tools Minor Equip	\$9,454	\$9,907	\$7,366	\$17,000	\$17,000	\$0
52-20 - Special Supplies	\$60,678	\$20,579	\$40,178	\$58,435	\$62,435	\$4,000
52-50 - Clothing	\$16,209	\$20,214	\$11,285	\$22,320	\$19,860	-\$2,460
52-55 - Cleaning	\$1,892	\$1,549	\$1,195	\$2,501	\$2,501	\$0
OPERATING SUPPLIES TOTAL	\$103,044	\$68,829	\$62,886	\$120,171	\$121,711	\$1,540
Depreciation						
59-10 - Depreciation	\$2,794,698	\$3,113,436	\$2,187,064	\$0	\$0	\$0
DEPRECIATION TOTAL	\$2,794,698	\$3,113,436	\$2,187,064	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$21,348,913	\$22,756,049	\$14,974,570	\$21,017,597	\$22,674,193	\$1,656,596
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	\$1,077,621	\$1,153,845	\$260,732	\$232,000	\$35,648	-\$196,352
64-10 - Heavy Machinery & Equip	\$697,691	\$380,329	\$286,035	\$259,000	\$397,229	\$138,229
64-20 - Computer	\$0	\$29,461	\$0	\$0	\$65,608	\$65,608
64-40 - Light	–	–	\$10,987	\$175,200	\$0	-\$175,200
MACHINERY & EQUIPMENT TOTAL	\$1,775,311	\$1,563,635	\$557,754	\$666,200	\$498,485	-\$167,715
Capital Projects						
69-99 - Additions To Bal Sheet	-\$1,775,311	-\$1,563,635	-\$494,749	\$0	\$0	\$0
CAPITAL PROJECTS TOTAL	-\$1,775,311	-\$1,563,635	-\$494,749	\$0	\$0	\$0
CAPITAL TOTAL	\$0	\$0	\$63,005	\$666,200	\$498,485	-\$167,715
Other Expenses						
Interfund Transfers						
91-11 - Interfund Trans To 420	\$5,698,774	\$1,683,440	\$1,890,262	\$1,890,262	\$4,860,354	\$2,970,092
INTERFUND TRANSFERS TOTAL	\$5,698,774	\$1,683,440	\$1,890,262	\$1,890,262	\$4,860,354	\$2,970,092
Loss On Fixed Asset Disp						
95-10 - Loss On Fixed Asset Disp	\$141,831	–	–	\$0	\$0	\$0
LOSS ON FIXED ASSET DISP TOTAL	\$141,831	–	–	\$0	\$0	\$0
Nonoperating Expenditures						
99-10 - Contingency	–	–	–	\$67,139	\$100,000	\$32,861
NONOPERATING EXPENDITURES TOTAL	–	–	–	\$67,139	\$100,000	\$32,861
OTHER EXPENSES TOTAL	\$5,840,605	\$1,683,440	\$1,890,262	\$1,957,401	\$4,960,354	\$3,002,953
EXPENDITURES TOTAL	\$31,415,845	\$28,432,125	\$20,493,613	\$28,398,600	\$33,047,440	\$4,648,840

Fund 412 - Utility Fund by Division

412-3505 - Wastewater Administration By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Wastewater Administration						
Personal Services						
412-3505-535-11-20 - Executive	\$91,819	\$74,386	\$66,529	\$102,609	\$103,052	\$443
412-3505-535-12-10 - Exempt	\$107,671	\$98,431	\$88,235	\$105,033	\$127,561	\$22,528
412-3505-535-12-24 - Non Exempt General Emp	\$89,724	\$104,393	\$73,892	\$106,334	\$110,055	\$3,721
412-3505-535-12-26 - Non Exempt Non Bargaining	\$31,742	\$33,877	\$25,012	\$36,541	\$30,913	-\$5,628
412-3505-535-12-30 - Assignment Differential	\$405	—	—	—	\$0	\$0
412-3505-535-12-60 - Accrued Vacation/Sick Lve	\$3,738	\$2,847	—	—	\$0	\$0
412-3505-535-14-10 - Overtime Regular	\$2,079	\$5,110	\$5,272	\$1,250	\$1,250	\$0
412-3505-535-14-40 - Overtime Call-In	\$24,337	\$6,860	\$3,722	\$400	\$400	\$0
412-3505-535-15-40 - Paid Vacation Term Empl	—	\$17,319	—	—	\$0	\$0
412-3505-535-15-50 - Paid Sick Leave Term Empl	—	\$46,899	—	—	\$0	\$0
412-3505-535-15-70 - Incentive Pay	\$1,208	\$1,204	\$854	\$1,800	\$1,800	\$0
412-3505-535-15-71 - Essential First Responders	—	\$375	\$500	\$375	\$500	\$125
412-3505-535-17-10 - Sick Lv Sellback	\$870	—	\$1,534	\$2,000	\$2,000	\$0
412-3505-535-17-20 - Vacation Lv Sellback	\$2,065	—	\$1,534	\$3,500	\$3,500	\$0
412-3505-535-21-00 - Fica Taxes	\$26,410	\$27,475	\$20,274	\$26,815	\$22,735	-\$4,080
412-3505-535-22-10 - Genl Employees Retirement	\$147,656	\$157,266	\$166,216	\$166,216	\$166,408	\$192
412-3505-535-23-20 - Gen Empl Veba Trust	\$7,221	\$7,092	\$5,707	\$8,763	\$7,595	-\$1,168
412-3505-535-26-20 - Automobile	\$6,041	\$5,547	\$4,792	\$10,238	\$10,238	\$0
412-3505-535-26-60 - Allowance -Cell Phone	\$183	\$19	\$231	\$240	\$240	\$0
412-3505-535-28-10 - Pension Contribution	-\$7,598	-\$9,610	—	—	\$0	\$0
412-3505-535-28-20 - Pension Expense	\$12,338	-\$57,538	—	—	\$0	\$0
PERSONAL SERVICES TOTAL	\$547,908	\$521,952	\$464,304	\$572,114	\$588,247	\$16,133
Operating Expenses						
412-3505-535-32-10 - Accounting & Auditing	\$10,402	\$10,527	\$10,843	\$12,741	\$11,386	-\$1,355
412-3505-535-39-10 - Administrative Svc Chg	\$2,393,421	\$2,513,092	\$1,774,075	\$2,661,113	\$2,902,742	\$241,629
412-3505-535-39-20 - Central Svcs Chgs	\$30,544	\$37,746	\$25,919	\$38,878	\$45,847	\$6,969
412-3505-535-39-30 - Central Stores Chgs	\$4,034	\$4,183	\$2,872	\$4,308	\$4,308	\$0
412-3505-535-39-60 - Insur Svc Chgs - Health	\$24,516	\$31,608	\$22,146	\$33,219	\$31,526	-\$1,693
412-3505-535-39-65 - Insur Svc Chgs - Risk Mgmt	\$3,673	\$3,958	\$2,736	\$4,104	\$4,104	\$0
412-3505-535-39-70 - Landscape Service Chgs	\$261,998	\$283,390	\$188,927	\$283,390	\$283,390	\$0
412-3505-535-39-90 - Information Tech Charges	\$10,277	\$11,570	\$7,880	\$11,823	\$0	-\$11,823
412-3505-535-43-10 - Communication Svc/Phone	\$221	\$272	\$116	\$3,100	\$3,100	\$0
412-3505-535-43-30 - Electric	\$485,235	\$458,396	\$377,889	\$533,610	\$560,290	\$26,680

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
412-3505-535-46-10 - Land, Bldgs, Improvements	–	–	–	\$1,800	\$1,800	\$0
412-3505-535-49-20 - Bad Debts	\$22,208	\$17,800	–	–	\$0	\$0
412-3505-535-49-50 - Credit Card Bank Fees	\$131,896	\$157,124	\$110,044	\$126,668	\$161,838	\$35,170
412-3505-535-51-10 - Office Supplies	\$377	\$447	\$137	\$500	\$500	\$0
412-3505-535-52-50 - Clothing	\$135	\$450	–	\$500	\$500	\$0
412-3505-535-59-10 - Depreciation	\$392,471	\$390,945	\$256,008	–	\$0	\$0
OPERATING EXPENSES TOTAL	\$3,771,407	\$3,921,509	\$2,779,590	\$3,715,754	\$4,011,331	\$295,577
Other Expenses						
412-3505-535-91-11 - Interfund Trans To 420	–	\$503,161	–	–	\$0	\$0
412-3505-535-99-10 - Contingency	–	–	–	\$67,139	\$100,000	\$32,861
OTHER EXPENSES TOTAL	–	\$503,161	–	\$67,139	\$100,000	\$32,861
WASTEWATER ADMINISTRATION TOTAL	\$4,319,315	\$4,946,622	\$3,243,894	\$4,355,007	\$4,699,578	\$344,571
EXPENDITURES TOTAL	\$4,319,315	\$4,946,622	\$3,243,894	\$4,355,007	\$4,699,578	\$344,571

412-3510 - Wastewater Pumping By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Wastewater Pumping						
Personal Services						
412-3510-535-12-10 - Exempt	\$120,171	\$132,153	\$99,805	\$135,983	\$148,651	\$12,668
412-3510-535-12-24 - Non Exempt General Emp	\$697,000	\$752,609	\$403,548	\$920,423	\$920,920	\$497
412-3510-535-12-30 - Assignment Differential	\$1,726	\$4,366	\$1,621	\$9,526	\$25,072	\$15,546
412-3510-535-12-60 - Accrued Vacation/Sick Lve	\$11,635	\$4,267	–	–	\$0	\$0
412-3510-535-12-61 - Parental Leave	–	\$270	–	–	–	\$0
412-3510-535-13-20 - Drop Plan Vac/Sick Payout	\$3,434	\$2,901	–	\$11,200	\$11,200	\$0
412-3510-535-14-10 - Overtime Regular	\$6,073	\$13,657	\$745	\$30,000	\$30,000	\$0
412-3510-535-14-40 - Overtime Call-In	\$193,392	\$163,491	\$147,327	\$60,000	\$60,000	\$0
412-3510-535-15-10 - Stand By	\$11,257	\$11,866	\$7,099	\$8,000	\$8,000	\$0
412-3510-535-15-40 - Paid Vacation Term Empl	\$406	–	\$416	–	\$0	\$0
412-3510-535-15-50 - Paid Sick Leave Term Empl	\$151	–	\$323	–	\$0	\$0
412-3510-535-15-70 - Incentive Pay	\$6,577	\$8,139	\$4,228	\$9,600	\$8,400	-\$1,200
412-3510-535-15-71 - Essential First Responders	–	\$3,258	\$2,656	\$3,260	\$3,260	\$0
412-3510-535-17-10 - Sick Lv Sellback	\$3,637	\$2,545	–	\$2,000	\$2,000	\$0
412-3510-535-17-20 - Vacation Lv Sellback	\$2,562	\$1,941	–	\$6,000	\$6,000	\$0
412-3510-535-21-00 - Fica Taxes	\$77,283	\$81,195	\$48,813	\$80,335	\$81,823	\$1,488
412-3510-535-22-10 - Genl Employees Retirement	\$444,008	\$471,573	\$497,381	\$497,381	\$497,965	\$584
412-3510-535-23-20 - Gen Empl Veba Trust	\$18,348	\$19,875	\$11,333	\$26,253	\$26,740	\$487
412-3510-535-26-20 - Automobile	\$4	–	–	\$400	\$400	\$0
412-3510-535-26-40 - Education	\$2,587	\$4,170	–	\$11,000	\$11,000	\$0
412-3510-535-28-10 - Pension Contribution	-\$19,387	-\$27,565	–	–	\$0	\$0
412-3510-535-28-20 - Pension Expense	\$15,339	-\$180,099	–	–	\$0	\$0
PERSONAL SERVICES TOTAL	\$1,596,202	\$1,470,612	\$1,225,295	\$1,811,361	\$1,841,431	\$30,070
Operating Expenses						
412-3510-535-31-60 - Other Professional	\$38,053	\$43,470	\$39	\$67,180	\$78,180	\$11,000
412-3510-535-39-20 - Central Svcs Chgs	\$51,469	\$63,605	\$43,675	\$65,513	\$77,257	\$11,744
412-3510-535-39-30 - Central Stores Chgs	\$35,561	\$36,878	\$25,323	\$37,984	\$37,984	\$0
412-3510-535-39-60 - Insur Svc Chgs - Health	\$224,694	\$289,693	\$202,969	\$304,454	\$288,941	-\$15,513
412-3510-535-39-65 - Insur Svc Chgs - Risk Mgmt	\$150,697	\$162,392	\$112,247	\$168,371	\$168,371	\$0
412-3510-535-39-80 - Vehicle Service Chgs	\$126,800	\$136,053	\$101,618	\$152,427	\$163,248	\$10,821
412-3510-535-39-90 - Information Tech Charges	\$58,390	\$65,734	\$44,784	\$67,172	\$0	-\$67,172
412-3510-535-40-10 - Travel Education Member	\$6,605	\$1,674	\$1,708	\$4,100	\$4,100	\$0
412-3510-535-41-20 - Postage	\$392	\$282	–	\$1,000	\$1,000	\$0
412-3510-535-43-10 - Communication Svc/Phone	\$3,611	\$3,648	\$3,075	\$4,200	\$4,200	\$0
412-3510-535-43-20 - Gas	\$1,782	\$579	\$386	\$800	\$800	\$0
412-3510-535-43-40 - Water And Wastewater	\$47,025	\$47,990	\$45,656	\$43,700	\$43,700	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
412-3510-535-43-50 - Disposal Charges	\$4,933	\$4,999	\$2,481	\$5,000	\$5,000	\$0
412-3510-535-46-10 - Land, Bldgs, Improvements	\$156,797	\$197,042	\$151,159	\$213,950	\$300,000	\$86,050
412-3510-535-46-30 - Machinery & Equipment	\$188,724	\$124,754	\$47,639	\$160,000	\$300,000	\$140,000
412-3510-535-46-40 - Maintenance Contracts	\$1,119	\$6,422	\$0	\$18,250	\$33,250	\$15,000
412-3510-535-46-50 - Special Services	\$557,707	\$487,848	\$305,014	\$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	\$7,915	\$7,975	\$0	\$8,000	\$8,000	\$0
412-3510-535-52-10 - Fuel	–	\$2,805	\$0	\$5,000	\$5,000	\$0
412-3510-535-52-15 - Small Tools Minor Equip	\$182	\$2,966	\$2,463	\$8,000	\$8,000	\$0
412-3510-535-52-20 - Special Supplies	\$46,642	\$14,833	\$38,035	\$56,320	\$56,320	\$0
412-3510-535-52-50 - Clothing	\$4,928	\$7,146	\$3,611	\$7,420	\$9,360	\$1,940
412-3510-535-52-55 - Cleaning	\$573	\$335	\$328	\$1,201	\$1,201	\$0
412-3510-535-59-10 - Depreciation	\$743,090	\$818,223	\$578,205	–	\$0	\$0
OPERATING EXPENSES TOTAL	\$2,458,489	\$2,528,147	\$1,711,217	\$1,980,042	\$2,173,912	\$193,870
Capital						
412-3510-535-64-05 - Motor Vehicles	\$47,552	\$551,357	\$184,768	\$142,000	\$35,648	-\$106,352
412-3510-535-64-10 - Heavy Machinery & Equip	\$690,499	\$380,329	\$286,035	\$259,000	\$397,229	\$138,229
412-3510-535-64-20 - Computer	–	\$29,461	\$0	–	\$65,608	\$65,608
412-3510-535-64-40 - Light	–	–	\$10,987	\$175,200	\$0	-\$175,200
412-3510-535-69-99 - Additions To Bal Sheet	-\$738,051	-\$961,147	-\$418,785	–	\$0	\$0
CAPITAL TOTAL	\$0	\$0	\$63,005	\$576,200	\$498,485	-\$77,715
Other Expenses						
412-3510-535-95-10 - Loss On Fixed Asset Disp	\$130,132	–	–	–	\$0	\$0
OTHER EXPENSES TOTAL	\$130,132	–	–	–	\$0	\$0
WASTEWATER PUMPING TOTAL	\$4,184,823	\$3,998,759	\$2,999,517	\$4,367,603	\$4,513,828	\$146,225
EXPENDITURES TOTAL	\$4,184,823	\$3,998,759	\$2,999,517	\$4,367,603	\$4,513,828	\$146,225

412-3520 - Wastewater Transmission By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Wastewater Transmission						
Personal Services						
412-3520-535-12-10 - Exempt	\$106,897	\$116,339	\$90,526	\$120,374	\$134,830	\$14,456
412-3520-535-12-24 - Non Exempt General Emp	\$1,052,582	\$1,165,645	\$860,813	\$1,246,026	\$1,326,313	\$80,287
412-3520-535-12-30 - Assignment Differential	\$5,291	\$335	\$573	\$23,556	\$24,410	\$854
412-3520-535-12-60 - Accrued Vacation/Sick Lve	\$20,684	\$42,039	—	—	\$0	\$0
412-3520-535-13-20 - Drop Plan Vac/Sick Payout	\$20,307	\$3,838	\$3,838	\$8,000	\$8,000	\$0
412-3520-535-14-10 - Overtime Regular	\$13,737	\$20,573	\$8,558	\$30,100	\$30,100	\$0
412-3520-535-14-40 - Overtime Call-In	\$68,746	\$88,351	\$57,492	\$50,000	\$50,000	\$0
412-3520-535-15-10 - Stand By	\$8,176	\$9,885	\$5,899	\$5,800	\$5,800	\$0
412-3520-535-15-40 - Paid Vacation Term Empl	\$1,271	—	—	—	\$0	\$0
412-3520-535-15-50 - Paid Sick Leave Term Empl	\$665	—	—	—	\$0	\$0
412-3520-535-15-70 - Incentive Pay	\$12,810	\$16,126	\$12,292	\$15,850	\$15,850	\$0
412-3520-535-15-71 - Essential First Responders	—	\$4,261	\$4,773	\$4,265	\$4,265	\$0
412-3520-535-17-10 - Sick Lv Sellback	\$2,930	\$3,164	\$4,802	\$3,000	\$3,000	\$0
412-3520-535-17-20 - Vacation Lv Sellback	\$2,442	\$3,164	\$3,712	\$8,000	\$8,000	\$0
412-3520-535-21-00 - Fica Taxes	\$105,507	\$109,802	\$81,151	\$104,530	\$115,416	\$10,886
412-3520-535-22-10 - Genl Employees Retirement	\$644,844	\$685,716	\$720,266	\$720,266	\$721,028	\$762
412-3520-535-23-20 - Gen Empl Veba Trust	\$26,115	\$28,813	\$21,481	\$34,160	\$37,718	\$3,558
412-3520-535-28-10 - Pension Contribution	-\$27,228	-\$40,872	—	—	\$0	\$0
412-3520-535-28-20 - Pension Expense	\$16,441	-\$257,106	—	—	\$0	\$0
PERSONAL SERVICES TOTAL	\$2,082,217	\$2,000,073	\$1,876,177	\$2,373,927	\$2,484,730	\$110,803
Operating Expenses						
412-3520-535-31-60 - Other Professional	\$27,140	\$30,590	\$117	\$47,180	\$47,180	\$0
412-3520-535-39-20 - Central Svcs Chgs	\$46,438	\$57,388	\$39,407	\$59,110	\$69,706	\$10,596
412-3520-535-39-30 - Central Stores Chgs	\$84,561	\$87,692	\$60,215	\$90,323	\$90,323	\$0
412-3520-535-39-60 - Insur Svc Chgs - Health	\$224,627	\$289,606	\$202,908	\$304,362	\$288,854	-\$15,508
412-3520-535-39-65 - Insur Svc Chgs - Risk Mgmt	\$261,969	\$282,299	\$195,128	\$292,692	\$292,692	\$0
412-3520-535-39-80 - Vehicle Service Chgs	\$228,055	\$244,696	\$182,764	\$274,146	\$293,607	\$19,461
412-3520-535-40-10 - Travel Education Member	\$7,890	\$6,731	\$1,341	\$7,000	\$7,000	\$0
412-3520-535-43-10 - Communication Svc/Phone	\$4,129	\$4,125	\$2,815	\$4,200	\$4,200	\$0
412-3520-535-43-50 - Disposal Charges	\$22,482	\$13,473	\$11,885	\$13,500	\$13,500	\$0
412-3520-535-46-10 - Land, Bldgs, Improvements	\$89,848	\$126,816	\$102,920	\$118,000	\$250,000	\$132,000
412-3520-535-46-30 - Machinery & Equipment	\$29,726	\$31,427	\$7,261	\$29,000	\$35,000	\$6,000
412-3520-535-46-40 - Maintenance Contracts	—	—	—	—	\$15,000	\$15,000
412-3520-535-46-50 - Special Services	\$77,581	\$4,927	\$8,443	\$37,885	\$37,885	\$0
412-3520-535-48-10 - Advertising	—	—	—	\$85	\$85	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	VARIANCE
	FY2024	FY2025	FY2026	FY2026	FY2027	
412-3520-535-51-10 - Office Supplies	\$1,275	\$1,275	\$881	\$1,275	\$1,275	\$0
412-3520-535-52-05 - Chemicals/Horticultural	\$6,896	\$5,799	\$2,862	\$6,915	\$6,915	\$0
412-3520-535-52-15 - Small Tools Minor Equip	\$9,273	\$6,941	\$4,902	\$9,000	\$9,000	\$0
412-3520-535-52-20 - Special Supplies	\$14,036	\$5,746	\$2,143	\$2,115	\$6,115	\$4,000
412-3520-535-52-50 - Clothing	\$11,145	\$12,618	\$7,674	\$14,400	\$10,000	-\$4,400
412-3520-535-52-55 - Cleaning	\$1,319	\$1,214	\$867	\$1,300	\$1,300	\$0
412-3520-535-59-10 - Depreciation	\$1,659,137	\$1,904,268	\$1,352,852	—	\$0	\$0
OPERATING EXPENSES TOTAL	\$2,807,528	\$3,117,631	\$2,187,385	\$1,312,488	\$1,479,637	\$167,149
Capital						
412-3520-535-64-05 - Motor Vehicles	\$1,030,069	\$602,488	\$75,964	\$90,000	\$0	-\$90,000
412-3520-535-64-10 - Heavy Machinery & Equip	\$7,192	—	—	—	\$0	\$0
412-3520-535-69-99 - Additions To Bal Sheet	-\$1,037,261	-\$602,488	-\$75,964	—	\$0	\$0
CAPITAL TOTAL	\$0	\$0	\$0	\$90,000	\$0	-\$90,000
Other Expenses						
412-3520-535-91-11 - Interfund Trans To 420	\$5,698,774	\$1,180,279	\$1,890,262	\$1,890,262	\$4,860,354	\$2,970,092
412-3520-535-95-10 - Loss On Fixed Asset Disp	\$11,699	—	—	—	\$0	\$0
OTHER EXPENSES TOTAL	\$5,710,473	\$1,180,279	\$1,890,262	\$1,890,262	\$4,860,354	\$2,970,092
WASTEWATER TRANSMISSION TOTAL	\$10,600,218	\$6,297,983	\$5,953,824	\$5,666,677	\$8,824,721	\$3,158,044
EXPENDITURES TOTAL	\$10,600,218	\$6,297,983	\$5,953,824	\$5,666,677	\$8,824,721	\$3,158,044

412-3530 - Wastewater Treatment By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	VARIANCE
	FY2024	FY2025	FY2026	FY2026	FY2027	
Expenditures						
Wastewater Treatment						
Operating Expenses						
412-3530-535-43-50 - Disposal Charges	\$12,311,489	\$13,188,761	\$8,296,378	\$14,009,313	\$15,009,313	\$1,000,000
OPERATING EXPENSES TOTAL	\$12,311,489	\$13,188,761	\$8,296,378	\$14,009,313	\$15,009,313	\$1,000,000
WASTEWATER TREATMENT TOTAL	\$12,311,489	\$13,188,761	\$8,296,378	\$14,009,313	\$15,009,313	\$1,000,000
EXPENDITURES TOTAL	\$12,311,489	\$13,188,761	\$8,296,378	\$14,009,313	\$15,009,313	\$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		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Intergovernmental Revenue						
420-0000-331-331.31-01 - Emerging Contaminant	\$335,300	\$4,302,809	\$724,951	—	\$0	\$0
420-0000-337-337.33-00 - Brwd Cty IWRP Grant 06904	\$175,000	\$0	\$0	—	\$0	\$0
420-0000-337-337.90-00 - Other	\$106,642	—	—	—	\$0	\$0
INTERGOVERNMENTAL REVENUE TOTAL	\$616,942	\$4,302,809	\$724,951	—	\$0	\$0
Miscellaneous Revenues						
420-0000-361-361.10-00 - Interest Earnings	\$1,134,881	\$0	—	\$350,000	\$0	-\$350,000
420-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	\$1,259,374	\$0	—	—	\$0	\$0
420-0000-361-361.35-00 - Int Realized Gain(Loss)	-\$193,450	\$0	—	—	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$2,200,805	\$0	—	\$350,000	\$0	-\$350,000
Other Sources						
420-0000-381-381.14-12 - Transfer From Fund 412	\$7,982,108	\$99,543,355	\$19,804,015	\$4,395,958	\$11,303,148	\$6,907,190
OTHER SOURCES TOTAL	\$7,982,108	\$99,543,355	\$19,804,015	\$4,395,958	\$11,303,148	\$6,907,190
REVENUES TOTAL	\$10,799,856	\$103,846,164	\$20,528,966	\$4,745,958	\$11,303,148	\$6,557,190
Expenses						
26012 Fm Rehab - Se 9 Ave	—	—	\$599,227	—	—	\$0
Water Treatment Plant						
420-3320-533-69-99 - Additions To Bal Sheet	-\$12,481,619	-\$22,588,855	—	—	\$0	\$0
WATER TREATMENT PLANT TOTAL	-\$12,481,619	-\$22,588,855	—	—	\$0	\$0
02828 San Swr Manhole Reh						
420-7206-535-65-02 - City Fees	\$8,438	\$24,750	—	—	\$0	\$0
420-7206-535-65-12 - Construction	\$104,164	\$172,530	\$21,109	\$95,000	\$300,000	\$205,000
02828 SAN SWR MANHOLE REH TOTAL	\$112,602	\$197,280	\$21,109	\$95,000	\$300,000	\$205,000
04870 Swr Gravity Main04						
420-7248-535-65-02 - City Fees	\$108,428	\$133,590	—	—	\$0	\$0
420-7248-535-65-03 - Outside Consulting/Design	—	—	—	—	\$200,000	\$200,000
420-7248-535-65-12 - Construction	\$1,338,490	\$931,239	\$474,364	—	\$1,300,000	\$1,300,000
04870 SWR GRAVITY MAIN04 TOTAL	\$1,446,918	\$1,064,829	\$474,364	—	\$1,500,000	\$1,500,000
05886 Wtr Trtmt Pl Maint						
420-7264-533-65-03 - Outside Consulting/Design	—	\$9,240	\$0	—	\$0	\$0
420-7264-533-65-11 - Equipment	\$171,825	\$499,601	\$281,043	\$500,000	\$500,000	\$0
05886 WTR TRTMT PL MAINT TOTAL	\$171,825	\$508,841	\$281,043	\$500,000	\$500,000	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
05887 Recl Wtr PI Improv						
420-7265-533-65-03 - Outside Consulting/Design	–	–	\$2,424	–	\$0	\$0
420-7265-533-65-11 - Equipment	\$248,478	\$265,600	\$305,453	\$300,000	\$300,000	\$0
05887 RECL WTR PL IMPROV TOTAL	\$248,478	\$265,600	\$307,877	\$300,000	\$300,000	\$0
06904 Reuse Dist Expansio						
420-7282-533-65-02 - City Fees	\$90,204	\$2,026	–	–	\$0	\$0
420-7282-533-65-12 - Construction	\$1,113,519	\$14,123	\$66,223	–	\$0	\$0
06904 REUSE DIST EXPANSIO TOTAL	\$1,203,723	\$16,149	\$66,223	–	\$0	\$0
07931 Watermain Repl 07						
420-7309-533-65-02 - City Fees	\$45,918	\$1,682	–	–	\$0	\$0
420-7309-533-65-03 - Outside Consulting/Design	–	–	–	–	\$250,000	\$250,000
420-7309-533-65-12 - Construction	\$566,829	\$11,723	\$199,650	\$510,000	\$1,050,000	\$540,000
07931 WATERMAIN REPL 07 TOTAL	\$612,747	\$13,405	\$199,650	\$510,000	\$1,300,000	\$790,000
07932 Well Maint Prgm						
420-7310-533-65-02 - City Fees	\$4,812	–	–	–	\$0	\$0
420-7310-533-65-03 - Outside Consulting/Design	\$7,021	\$99,375	\$70,503	–	\$250,000	\$250,000
420-7310-533-65-11 - Equipment	\$6,688	\$82,638	\$2,400	–	\$750,000	\$750,000
420-7310-533-65-12 - Construction	\$59,406	–	\$0	\$500,000	\$0	-\$500,000
07932 WELL MAINT PRGM TOTAL	\$77,926	\$182,012	\$72,903	\$500,000	\$1,000,000	\$500,000
08952 Membrane Ele Repl	–	–	–	–	\$100,000	\$100,000
08968 Lift Station Rehab						
420-7345-535-65-02 - City Fees	\$277,368	\$152,483	–	–	\$0	\$0
420-7345-535-65-03 - Outside Consulting/Design	\$13,129	\$22,690	\$77,364	–	\$150,000	\$150,000
420-7345-535-65-12 - Construction	\$3,423,964	\$1,008,943	\$1,408,721	–	\$600,000	\$600,000
08968 LIFT STATION REHAB TOTAL	\$3,714,461	\$1,184,116	\$1,486,085	–	\$750,000	\$750,000
10988 Water Conserv Prog						
420-7365-533-65-04 - Other Professional Fees	\$519	–	–	–	\$0	\$0
10988 WATER CONSERV PROG TOTAL	\$519	–	–	–	\$0	\$0
11194 Wtp Electr Rehab						
420-7472-533-65-03 - Outside Consulting/Design	\$1,356,571	\$73,922	\$25,304	–	\$0	\$0
11194 WTP ELECTR REHAB TOTAL	\$1,356,571	\$73,922	\$25,304	–	\$0	\$0
16289 Hurricane Prep Wtp						
420-7567-533-65-02 - City Fees	\$28,614	\$934	–	–	\$0	\$0
420-7567-533-65-03 - Outside Consulting/Design	\$19,482	\$15,077	–	–	\$0	\$0
420-7567-533-65-12 - Construction	\$353,230	\$6,500	–	–	\$0	\$0
16289 HURRICANE PREP WTP TOTAL	\$401,327	\$22,511	–	–	\$0	\$0
17305 WTR Meter Repalcement						
420-7583-533-65-11 - Equipment	\$546,364	\$513,591	\$178,247	–	\$0	\$0
17305 WTR METER REPALCEMENT TOTAL	\$546,364	\$513,591	\$178,247	–	\$0	\$0
19345 WW FORCE MAIN ASSES						
420-7623-535-65-02 - City Fees	\$42,382	\$44,262	–	–	\$0	\$0
420-7623-535-65-04 - Other Professional Fees	\$325,158	–	\$0	–	\$150,000	\$150,000
420-7623-535-65-12 - Construction	\$523,182	\$308,544	\$303,771	–	\$550,000	\$550,000
19345 WW FORCE MAIN ASSES TOTAL	\$890,722	\$352,806	\$303,771	–	\$700,000	\$700,000
19347 NON SEWER AREA C						
420-7625-535-65-02 - City Fees	\$392	\$1,016	–	–	\$0	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
420-7625-535-65-03 - Outside Consulting/Design	\$36,100	\$20,550	\$350	—	\$0	\$0
420-7625-535-65-12 - Construction	\$4,840	\$7,083	\$3,385,275	—	\$0	\$0
19347 NON SEWER AREA C TOTAL	\$41,332	\$28,649	\$3,385,625	—	\$0	\$0
19349 WELLFLD PERF & RELO						
420-7627-533-65-03 - Outside Consulting/Design	\$37,644	\$32,330	—	—	\$250,000	\$250,000
420-7627-533-65-05 - Permit Fees	—	\$12,500	—	—	\$0	\$0
420-7627-599-65-12 - Construction	—	—	—	—	\$1,000,000	\$1,000,000
19349 WELLFLD PERF & RELO TOTAL	\$37,644	\$44,830	—	—	\$1,250,000	\$1,250,000
20384 Wtp Reuse Tank Clea						
420-7663-533-65-03 - Outside Consulting/Design	\$56,700	\$38,360	\$0	—	\$0	\$0
20384 WTP REUSE TANK CLEA TOTAL	\$56,700	\$38,360	\$0	—	\$0	\$0
20386 Reuse Conn Svc						
420-7665-533-65-02 - City Fees	\$1,808	\$11,753	—	—	\$0	\$0
420-7665-533-65-03 - Outside Consulting/Design	—	—	—	\$169,000	\$0	-\$169,000
420-7665-533-65-12 - Construction	\$22,320	\$81,931	\$208,078	—	\$0	\$0
20386 REUSE CONN SVC TOTAL	\$24,128	\$93,684	\$208,078	\$169,000	\$0	-\$169,000
21409 Lyons Imp Serie2021						
420-7688-535-65-02 - City Fees	\$75,075	\$19,276	—	—	\$0	\$0
420-7688-535-65-12 - Construction	\$926,740	\$134,371	\$3,895	—	\$0	\$0
21409 LYONS IMP SERIE2021 TOTAL	\$1,001,815	\$153,647	\$3,895	—	\$0	\$0
22155 Redirect E Mcnab Rd						
420-7701-535-65-01 - Program Admin/Design	—	—	—	\$100,000	\$0	-\$100,000
420-7701-535-65-12 - Construction	—	—	—	\$400,000	\$0	-\$400,000
22155 REDIRECT E MCNAB RD TOTAL	—	—	—	\$500,000	\$0	-\$500,000
22160 Force Main Valve	—	—	—	—	\$250,000	\$250,000
22165 Lift Station Pump						
420-7703-535-65-11 - Equipment	\$42,943	—	\$181,286	—	\$100,000	\$100,000
22165 LIFT STATION PUMP TOTAL	\$42,943	—	\$181,286	—	\$100,000	\$100,000
22170 Meter Data Collecti						
420-7704-533-65-11 - Equipment	—	\$19,599	—	—	\$0	\$0
22170 METER DATA COLLECTI TOTAL	—	\$19,599	—	—	\$0	\$0
24004 Water Supply Plan						
420-7735-533-65-03 - Outside Consulting/Design	\$45,311	\$43,474	\$6,223	—	\$0	\$0
24004 WATER SUPPLY PLAN TOTAL	\$45,311	\$43,474	\$6,223	—	\$0	\$0
24005 Wtr Master Plan 5 Y						
420-7736-533-65-03 - Outside Consulting/Design	\$39,118	\$160,854	\$25,946	—	\$0	\$0
24005 WTR MASTER PLAN 5 Y TOTAL	\$39,118	\$160,854	\$25,946	—	\$0	\$0
24006 Rse Master Plan 5 Y						
420-7737-533-65-03 - Outside Consulting/Design	\$73,145	\$53,470	—	—	\$0	\$0
24006 RSE MASTER PLAN 5 Y TOTAL	\$73,145	\$53,470	—	—	\$0	\$0
24023 Emerging Contaminants						
420-7754-533-65-03 - Outside Consulting/Design	\$335,300	\$4,302,809	\$1,378,469	—	\$0	\$0
420-7754-533-65-05 - Permit Fees	—	\$12,500	\$11,500	—	\$0	\$0
24023 EMERGING CONTAMINANTS TOTAL	\$335,300	\$4,315,309	\$1,389,969	—	\$0	\$0
2024 W/s Revenue Bond						

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
420-7765-533-65-02 - City Fees	–	\$320,808	–	–	\$0	\$0
420-7765-533-65-11 - Equipment	–	\$10,684,799	\$581,764	–	\$0	\$0
420-7765-533-65-12 - Construction	–	\$2,236,309	\$2,237,060	–	\$0	\$0
2024 W/S REVENUE BOND TOTAL	–	\$13,241,916	\$2,818,824	–	\$0	\$0
26003 Riverside Drive Force Main Rehab/Replacement						
420-7769-535-65-01 - Program Admin/Design	–	–	–	–	\$250,000	\$250,000
420-7769-535-65-12 - Construction	–	–	–	\$539,000	\$750,000	\$211,000
26003 RIVERSIDE DRIVE FORCE MAIN REHAB/REPLACEMENT TOTAL	–	–	–	\$539,000	\$1,000,000	\$461,000
26004 Lift Station 61 Service Area Separation						
420-7770-535-65-03 - Outside Consulting/Design	–	–	–	\$50,000	\$50,000	\$0
26004 LIFT STATION 61 SERVICE AREA SEPARATION TOTAL	–	–	–	\$50,000	\$50,000	\$0
26005 Cypress Road Forcemain Replacement						
420-7771-533-65-12 - Construction	–	–	–	\$500,000	\$0	-\$500,000
26005 CYPRESS ROAD FORCEMAIN REPLACEMENT TOTAL	–	–	–	\$500,000	\$0	-\$500,000
26006 NW 1st Street Habitat Reimbursement						
420-7772-533-65-12 - Construction	–	–	–	\$150,000	\$0	-\$150,000
26006 NW 1ST STREET HABITAT REIMBURSEMENT TOTAL	–	–	–	\$150,000	\$0	-\$150,000
27009 Fire Hydrant Replcm	–	–	–	–	\$100,000	\$100,000
27010 Flow Meter Bypass	–	–	–	–	\$250,000	\$250,000
27011 Asset Mgmt Plan	–	–	–	–	\$100,000	\$100,000
Utility Box Wraps Round3						
420-6127-539-65-14 - Capital Outlay Public Art	–	\$3,753	\$1,462	–	\$0	\$0
420-6127-539-69-99 - Additions To Bal Sheet	–	-\$3,753	–	–	\$0	\$0
UTILITY BOX WRAPS ROUND3 TOTAL	–	\$0	\$1,462	–	\$0	\$0
Non-Departmental						
420-0000-599-99-20 - Working Capital Reserve	–	–	–	\$200,000	\$1,000,000	\$800,000
420-0000-599-99-65 - Project Admin Fee Reserve	–	–	–	\$732,958	\$753,148	\$20,190
NON-DEPARTMENTAL TOTAL	–	–	–	\$932,958	\$1,753,148	\$820,190
EXPENSES TOTAL	-\$1	-\$1	\$12,037,111	\$4,745,958	\$11,303,148	\$6,557,190

Fund 425 – Stormwater Operations Fund Revenues and Expenditures

Fund 425 – Stormwater Operations Fund Summary

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Charges For Services						
425-0000-343-343.00 - Stormwater Fees	\$4,689,556	\$5,192,418	\$4,225,549	\$5,595,706	\$6,125,993	\$530,287
CHARGES FOR SERVICES TOTAL	\$4,689,556	\$5,192,418	\$4,225,549	\$5,595,706	\$6,125,993	\$530,287
Miscellaneous Revenues						
425-0000-361-361.10-00 - Interest Earnings	\$40,169	\$314,289	\$35,081	\$20,000	\$80,000	\$60,000
425-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	\$340,499	-\$27,983	-\$101,173	\$0	\$0	\$0
425-0000-361-361.35-00 - Int Realized Gain(Loss)	\$8,188	\$2,163	\$3,311	\$0	\$0	\$0
425-0000-369-369.92-00 - Other Revenues	–	\$300	\$523	\$0	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$388,856	\$288,770	-\$62,258	\$20,000	\$80,000	\$60,000
Other Sources						
425-0000-384-384.10-00 - Govt Funds Debt Proceeds	\$915,591	\$64,700	\$2,104,076	\$0	\$0	\$0
425-0000-384-384.20-99 - Elimination Other Financi	-\$915,591	-\$64,700	-\$2,104,076	\$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	\$0
Other Financing Sources						
425-0000-392-392.20-00 - Budgetary Retained Earn	–	–	–	\$365,214	\$0	-\$365,214
OTHER FINANCING SOURCES TOTAL	–	–	–	\$365,214	\$0	-\$365,214
REVENUES TOTAL	\$5,409,093	\$5,481,188	\$4,163,291	\$5,980,920	\$6,205,993	\$225,073
Expenditures						
Personal Services						
Regular Salaries & Wages						
12-10 - Exempt	\$109,066	\$118,624	\$90,526	\$120,962	\$134,830	\$13,868
12-24 - Non Exempt General Emp	\$462,958	\$577,593	\$493,605	\$700,290	\$772,359	\$72,069
12-30 - Assignment Differential	\$76	\$2,760	\$258	\$5,000	\$22,918	\$17,918
12-60 - Accrued Vacation/Sick Lve	-\$884	\$52,092	–	\$0	\$0	\$0
REGULAR SALARIES & WAGES TOTAL	\$571,217	\$751,069	\$584,388	\$826,252	\$930,107	\$103,855
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	\$2,639	\$11,423	\$7,204	\$10,100	\$10,100	\$0
14-40 - Overtime Call-In	\$3,174	\$2,704	\$4,100	\$2,000	\$2,000	\$0
OVERTIME TOTAL	\$5,814	\$14,127	\$11,304	\$12,100	\$12,100	\$0
Special Pay						
15-10 - Stand By	\$5,771	\$4,267	\$4,558	\$0	\$0	\$0
15-40 - Paid Vacation Term Empl	\$1,621	\$2,507	–	\$0	\$0	\$0
15-50 - Paid Sick Leave Term Empl	–	\$2,738	–	\$0	\$0	\$0
15-70 - Incentive Pay	\$11,832	\$10,565	\$9,652	\$12,200	\$11,615	-\$585
15-71 - Essential First Responders	–	\$2,914	\$3,075	\$2,915	\$3,500	\$585
17-10 - Sick Lv Sellback	\$2,785	\$1,982	–	\$2,500	\$2,500	\$0
17-20 - Vacation Lv Sellback	\$1,693	\$1,982	–	\$5,000	\$5,000	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
SPECIAL PAY TOTAL	\$23,701	\$26,957	\$17,284	\$22,615	\$22,615	\$0
Fica Taxes						
21-00 - Fica Taxes	\$49,598	\$59,269	\$49,570	\$62,810	\$73,039	\$10,229
FICA TAXES TOTAL	\$49,598	\$59,269	\$49,570	\$62,810	\$73,039	\$10,229
Retirement Contributions						
22-10 - Genl Employees Retirement	\$187,714	\$213,235	\$231,149	\$231,149	\$231,602	\$453
RETIREMENT CONTRIBUTIONS TOTAL	\$187,714	\$213,235	\$231,149	\$231,149	\$231,602	\$453
Health Insurance						
23-20 - Gen Empl Veba Trust	\$12,862	\$15,713	\$13,208	\$20,519	\$23,869	\$3,350
HEALTH INSURANCE TOTAL	\$12,862	\$15,713	\$13,208	\$20,519	\$23,869	\$3,350
Allowances						
26-40 - Education	–	–	–	\$0	\$4,000	\$4,000
ALLOWANCES TOTAL	–	–	–	\$0	\$4,000	\$4,000
Payroll Gasb 68 Adjustmnt						
28-10 - Pension Contribution	-\$15,372	-\$25,521	–	\$0	\$0	\$0
28-20 - Pension Expense	\$51,607	-\$2,470	–	\$0	\$0	\$0
PAYROLL GASB 68 ADJUSTMNT TOTAL	\$36,235	-\$27,991	–	\$0	\$0	\$0
PERSONAL SERVICES TOTAL	\$903,778	\$1,077,334	\$906,904	\$1,175,445	\$1,297,332	\$121,887
Operating Expenses						
Professional Services						
31-60 - Other Professional	\$56,142	\$15,569	\$40,810	\$66,600	\$96,600	\$30,000
PROFESSIONAL SERVICES TOTAL	\$56,142	\$15,569	\$40,810	\$66,600	\$96,600	\$30,000
Accounting & Auditing						
32-10 - Accounting & Auditing	\$1,838	\$1,860	\$1,916	\$2,251	\$2,012	-\$239
ACCOUNTING & AUDITING TOTAL	\$1,838	\$1,860	\$1,916	\$2,251	\$2,012	-\$239
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	\$574,951	\$603,699	\$426,171	\$639,257	\$697,302	\$58,045
39-20 - Central Svcs Chgs	\$31,194	\$38,549	\$26,470	\$39,705	\$46,823	\$7,118
39-30 - Central Stores Chgs	\$28,221	\$29,266	\$20,096	\$30,144	\$30,144	\$0
39-60 - Insur Svc Chgs -Health	\$129,910	\$167,490	\$117,349	\$176,024	\$167,055	-\$8,969
39-65 - Insur Svc Chgs -Risk Mgmt	\$14,935	\$16,094	\$11,125	\$16,687	\$16,687	\$0
39-80 - Vehicle Service Chgs	\$152,458	\$163,583	\$122,181	\$183,271	\$196,281	\$13,010
39-90 - Information Tech Charges	–	–	–	–	\$37,684	\$37,684
INTERGOVERNMENT OPER SVCS TOTAL	\$931,669	\$1,018,681	\$723,392	\$1,085,088	\$1,191,976	\$106,888
Travel Education Member						
40-10 - Travel Education Member	\$11,283	\$8,683	\$6,258	\$10,960	\$10,960	\$0
TRAVEL EDUCATION MEMBER TOTAL	\$11,283	\$8,683	\$6,258	\$10,960	\$10,960	\$0
Utility Services						
43-10 - Communication Svc/Phone	\$3,251	\$3,215	\$3,078	\$3,700	\$3,700	\$0
43-50 - Disposal Charges	\$21,053	\$32,616	\$20,921	\$21,000	\$25,000	\$4,000
UTILITY SERVICES TOTAL	\$24,304	\$35,831	\$23,999	\$24,700	\$28,700	\$4,000
Insurance						
45-95 - Insurance Opeb	\$33,490	\$1,114	–	\$0	\$0	\$0
INSURANCE TOTAL	\$33,490	\$1,114	–	\$0	\$0	\$0
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	\$49,274	\$85,211	\$62,671	\$78,410	\$78,410	\$0
46-30 - Machinery & Equipment	\$2,860	\$2,909	\$19,561	\$3,340	\$3,340	\$0
46-40 - Maintenance Contracts	\$263,108	\$308,362	\$212,616	\$299,000	\$324,000	\$25,000
46-50 - Special Services	\$32,869	\$32,462	\$31,343	\$38,460	\$38,460	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
REPAIR & MAINTENANCE TOTAL	\$348,111	\$428,945	\$326,192	\$419,210	\$444,210	\$25,000
Promotional Activities	–	–	\$1,636	\$2,000	\$2,000	\$0
Other Current Charges						
49-20 - Bad Debts	\$2,983	\$5,194	–	\$0	\$0	\$0
49-50 - Credit Card Bank Fees	\$20,605	\$7,507	\$5,643	\$5,083	\$7,733	\$2,650
OTHER CURRENT CHARGES TOTAL	\$23,589	\$12,702	\$5,643	\$5,083	\$7,733	\$2,650
Office Supplies						
51-10 - Office Supplies	\$750	\$750	\$133	\$751	\$1,751	\$1,000
OFFICE SUPPLIES TOTAL	\$750	\$750	\$133	\$751	\$1,751	\$1,000
Operating Supplies						
52-05 - Chemicals/Horticultural	\$220	\$400	\$234	\$500	\$500	\$0
52-15 - Small Tools Minor Equip	\$2,809	\$2,976	\$2,846	\$3,000	\$3,000	\$0
52-20 - Special Supplies	\$11,753	\$4,809	\$1,169	\$5,000	\$5,000	\$0
52-50 - Clothing	\$4,683	\$7,500	\$5,566	\$6,200	\$7,200	\$1,000
OPERATING SUPPLIES TOTAL	\$19,465	\$15,686	\$9,815	\$14,700	\$15,700	\$1,000
Depreciation						
59-10 - Depreciation	\$1,170,667	\$1,314,895	\$958,196	\$0	\$0	\$0
DEPRECIATION TOTAL	\$1,170,667	\$1,314,895	\$958,196	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$2,621,307	\$2,854,716	\$2,097,989	\$1,631,343	\$1,801,642	\$170,299
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	\$0	\$64,723	–	\$0	\$0	\$0
64-10 - Heavy Machinery & Equip	\$539,965	\$1,142,323	–	\$0	\$0	\$0
64-40 - Light	–	–	\$5,652	\$12,000	\$12,800	\$800
MACHINERY & EQUIPMENT TOTAL	\$539,965	\$1,207,046	\$5,652	\$12,000	\$12,800	\$800
Capital Projects	-\$539,965	-\$1,207,046	-\$5,652	\$0	\$0	\$0
CAPITAL TOTAL	\$0	\$0	\$0	\$12,000	\$12,800	\$800
Debt Service						
Debt Principal						
71-10 - Debt Principal	\$204,068	\$273,610	\$206,456	\$359,857	\$699,055	\$339,198
71-20 - Revenue Bond	\$390,000	\$400,000	\$200,000	\$410,000	\$420,000	\$10,000
71-99 - Rcls To Balance Sheet	-\$594,068	-\$673,610	-\$406,456	\$0	\$0	\$0
DEBT PRINCIPAL TOTAL	\$0	\$0	\$0	\$769,857	\$1,119,055	\$349,198
Interest Expense						
72-10 - Interest Expense	\$216,174	\$205,822	\$100,552	\$206,052	\$202,081	-\$3,971
INTEREST EXPENSE TOTAL	\$216,174	\$205,822	\$100,552	\$206,052	\$202,081	-\$3,971
DEBT SERVICE TOTAL	\$216,174	\$205,822	\$100,552	\$975,909	\$1,321,136	\$345,227
Other Expenses						
Interfund Transfers						
91-01 - Interfund Trans To 001	\$274,000	\$290,440	\$312,223	\$312,223	\$335,640	\$23,417
91-44 - Interfund Trans To 426	\$20,409,819	\$1,500,000	\$1,674,000	\$1,674,000	\$1,214,715	-\$459,285
INTERFUND TRANSFERS TOTAL	\$20,683,819	\$1,790,440	\$1,986,223	\$1,986,223	\$1,550,355	-\$435,868
Loss On Fixed Asset Disp	\$8,743	–	–	\$0	\$0	\$0
Nonoperating Expenditures						
99-20 - Working Capital Reserve	–	–	–	\$200,000	\$222,728	\$22,728
NONOPERATING EXPENDITURES TOTAL	–	–	–	\$200,000	\$222,728	\$22,728
OTHER EXPENSES TOTAL	\$20,692,562	\$1,790,440	\$1,986,223	\$2,186,223	\$1,773,083	-\$413,140
EXPENDITURES TOTAL	\$24,433,821	\$5,928,312	\$5,091,668	\$5,980,920	\$6,205,993	\$225,073

Fund 425 - Stormwater Operations Fund by Division

425-3805 – Stormwater Administration By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Stormwater Administration						
Personal Services						
425-3805-538-12-10 - Exempt	\$109,066	\$118,624	\$90,526	\$120,962	\$134,830	\$13,868
425-3805-538-12-24 - Non Exempt General Emp	\$462,958	\$577,593	\$493,605	\$700,290	\$772,359	\$72,069
425-3805-538-12-30 - Assignment Differential	\$76	\$2,760	\$258	\$5,000	\$22,918	\$17,918
425-3805-538-12-60 - Accrued Vacation/Sick Lve	-\$884	\$52,092	–	–	\$0	\$0
425-3805-538-13-20 - Drop Plan Vac/Sick Payout	\$16,637	\$24,956	–	–	\$0	\$0
425-3805-538-14-10 - Overtime Regular	\$2,639	\$11,423	\$7,204	\$10,100	\$10,100	\$0
425-3805-538-14-40 - Overtime Call-In	\$3,174	\$2,704	\$4,100	\$2,000	\$2,000	\$0
425-3805-538-15-10 - Stand By	\$5,771	\$4,267	\$4,558	–	\$0	\$0
425-3805-538-15-40 - Paid Vacation Term Empl	\$1,621	\$2,507	–	–	\$0	\$0
425-3805-538-15-50 - Paid Sick Leave Term Empl	–	\$2,738	–	–	\$0	\$0
425-3805-538-15-70 - Incentive Pay	\$11,832	\$10,565	\$9,652	\$12,200	\$11,615	-\$585
425-3805-538-15-71 - Essential First Responders	–	\$2,914	\$3,075	\$2,915	\$3,500	\$585
425-3805-538-17-10 - Sick Lv Sellback	\$2,785	\$1,982	–	\$2,500	\$2,500	\$0
425-3805-538-17-20 - Vacation Lv Sellback	\$1,693	\$1,982	–	\$5,000	\$5,000	\$0
425-3805-538-21-00 - Fica Taxes	\$49,598	\$59,269	\$49,570	\$62,810	\$73,039	\$10,229
425-3805-538-22-10 - Genl Employees Retirement	\$187,714	\$213,235	\$231,149	\$231,149	\$231,602	\$453
425-3805-538-23-20 - Gen Empl Veba Trust	\$12,862	\$15,713	\$13,208	\$20,519	\$23,869	\$3,350
425-3805-538-26-40 - Education	–	–	–	–	\$4,000	\$4,000
425-3805-538-28-10 - Pension Contribution	-\$15,372	-\$25,521	–	–	\$0	\$0
425-3805-538-28-20 - Pension Expense	\$51,607	-\$2,470	–	–	\$0	\$0
PERSONAL SERVICES TOTAL	\$903,778	\$1,077,334	\$906,904	\$1,175,445	\$1,297,332	\$121,887
Operating Expenses						
425-3805-538-31-60 - Other Professional	\$56,142	\$15,569	\$40,810	\$66,600	\$96,600	\$30,000
425-3805-538-32-10 - Accounting & Auditing	\$1,838	\$1,860	\$1,916	\$2,251	\$2,012	-\$239
425-3805-538-39-10 - Administrative Svc Chg	\$574,951	\$603,699	\$426,171	\$639,257	\$697,302	\$58,045
425-3805-538-39-20 - Central Svcs Chgs	\$31,194	\$38,549	\$26,470	\$39,705	\$46,823	\$7,118
425-3805-538-39-30 - Central Stores Chgs	\$28,221	\$29,266	\$20,096	\$30,144	\$30,144	\$0
425-3805-538-39-60 - Insur Svc Chgs - Health	\$129,910	\$167,490	\$117,349	\$176,024	\$167,055	-\$8,969
425-3805-538-39-65 - Insur Svc Chgs - Risk Mgmt	\$14,935	\$16,094	\$11,125	\$16,687	\$16,687	\$0
425-3805-538-39-80 - Vehicle Service Chgs	\$152,458	\$163,583	\$122,181	\$183,271	\$196,281	\$13,010
425-3805-538-39-90 - Information Tech Charges	–	–	–	–	\$37,684	\$37,684
425-3805-538-40-10 - Travel Education Member	\$11,283	\$8,683	\$6,258	\$10,960	\$10,960	\$0
425-3805-538-43-10 - Communication Svc/Phone	\$3,251	\$3,215	\$3,078	\$3,700	\$3,700	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
425-3805-538-43-50 - Disposal Charges	\$21,053	\$32,616	\$20,921	\$21,000	\$25,000	\$4,000
425-3805-538-45-95 - Insurance Opeb	\$33,490	\$1,114	–	–	\$0	\$0
425-3805-538-46-10 - Land, Bldgs, Improvements	\$49,274	\$85,211	\$62,671	\$78,410	\$78,410	\$0
425-3805-538-46-30 - Machinery & Equipment	\$2,860	\$2,909	\$19,561	\$3,340	\$3,340	\$0
425-3805-538-46-40 - Maintenance Contracts	\$263,108	\$308,362	\$212,616	\$299,000	\$324,000	\$25,000
425-3805-538-46-50 - Special Services	\$32,869	\$32,462	\$31,343	\$38,460	\$38,460	\$0
425-3805-538-48-50 - Marketing Special Events	–	–	\$1,636	\$2,000	\$2,000	\$0
425-3805-538-49-20 - Bad Debts	\$2,983	\$5,194	–	–	\$0	\$0
425-3805-538-49-50 - Credit Card Bank Fees	\$20,605	\$7,507	\$5,643	\$5,083	\$7,733	\$2,650
425-3805-538-51-10 - Office Supplies	\$750	\$750	\$133	\$751	\$1,751	\$1,000
425-3805-538-52-05 - Chemicals/Horticultural	\$220	\$400	\$234	\$500	\$500	\$0
425-3805-538-52-15 - Small Tools Minor Equip	\$2,809	\$2,976	\$2,846	\$3,000	\$3,000	\$0
425-3805-538-52-20 - Special Supplies	\$11,753	\$4,809	\$1,169	\$5,000	\$5,000	\$0
425-3805-538-52-50 - Clothing	\$4,683	\$7,500	\$5,566	\$6,200	\$7,200	\$1,000
425-3805-538-59-10 - Depreciation	\$1,170,667	\$1,314,895	\$958,196	–	\$0	\$0
OPERATING EXPENSES TOTAL	\$2,621,307	\$2,854,716	\$2,097,989	\$1,631,343	\$1,801,642	\$170,299
Capital						
425-3805-538-64-05 - Motor Vehicles	–	\$64,723	–	–	\$0	\$0
425-3805-538-64-10 - Heavy Machinery & Equip	\$539,965	\$1,142,323	–	–	\$0	\$0
425-3805-538-64-40 - Light	–	–	\$5,652	\$12,000	\$12,800	\$800
425-3805-538-69-99 - Additions To Bal Sheet	-\$539,965	-\$1,207,046	-\$5,652	–	\$0	\$0
CAPITAL TOTAL	\$0	\$0	\$0	\$12,000	\$12,800	\$800
Debt Service						
425-3805-538-71-10 - Debt Principal	\$204,068	\$273,610	\$206,456	\$359,857	\$699,055	\$339,198
425-3805-538-71-20 - Revenue Bond	\$390,000	\$400,000	\$200,000	\$410,000	\$420,000	\$10,000
425-3805-538-71-99 - Rcls To Balance Sheet	-\$594,068	-\$673,610	-\$406,456	–	\$0	\$0
425-3805-538-72-10 - Interest Expense	\$216,174	\$205,822	\$100,552	\$206,052	\$202,081	-\$3,971
DEBT SERVICE TOTAL	\$216,174	\$205,822	\$100,552	\$975,909	\$1,321,136	\$345,227
Other Expenses						
425-3805-538-91-01 - Interfund Trans To 001	\$274,000	\$290,440	\$312,223	\$312,223	\$335,640	\$23,417
425-3805-538-91-44 - Interfund Trans To 426	\$20,409,819	\$1,500,000	\$1,674,000	\$1,674,000	\$1,214,715	-\$459,285
425-3805-538-95-10 - Loss On Fixed Asset Disp	\$8,743	–	–	–	\$0	\$0
425-3805-538-99-20 - Working Capital Reserve	–	–	–	\$200,000	\$222,728	\$22,728
OTHER EXPENSES TOTAL	\$20,692,562	\$1,790,440	\$1,986,223	\$2,186,223	\$1,773,083	-\$413,140
STORMWATER ADMINISTRATION TOTAL	\$24,433,821	\$5,928,312	\$5,091,668	\$5,980,920	\$6,205,993	\$225,073
EXPENDITURES TOTAL	\$24,433,821	\$5,928,312	\$5,091,668	\$5,980,920	\$6,205,993	\$225,073

Fund 426 – Stormwater Capital Fund Revenues and Expenditures

Fund 426 – Stormwater Capital by Project Detail

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	VARIANCE
	FY2024	FY2025	FY2026	FY2026	FY2027	
Revenues						
Miscellaneous Revenues						
426-0000-361-361.10-00 - Interest Earnings	\$345,352	\$0	–	–	\$0	\$0
426-0000-361-361.35-00 - Int Realized Gain(Loss)	-\$47,527	\$0	–	–	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$297,825	\$0	–	–	\$0	\$0
Other Sources						
426-0000-381-381.14-25 - Transfer From Fund 425	\$20,409,819	\$1,500,000	\$1,674,000	\$1,674,000	\$1,214,715	-\$459,285
OTHER SOURCES TOTAL	\$20,409,819	\$1,500,000	\$1,674,000	\$1,674,000	\$1,214,715	-\$459,285
REVENUES TOTAL	\$20,707,644	\$1,500,000	\$1,674,000	\$1,674,000	\$1,214,715	-\$459,285
Expenses						
21409 Lyons Imp Serie2021						
426-7688-538-65-02 - City Fees	\$99,634	\$5,239	–	–	\$0	\$0
426-7688-538-65-12 - Construction	\$944,053	\$96,852	\$9,216	–	\$0	\$0
21409 LYONS IMP SERIE2021 TOTAL	\$1,043,687	\$102,091	\$9,216	–	\$0	\$0
Stormwater Administration						
426-3805-538-69-99 - Additions To Bal Sheet	-\$3,709,631	-\$5,440,254	–	–	\$0	\$0
STORMWATER ADMINISTRATION TOTAL	-\$3,709,631	-\$5,440,254	–	–	\$0	\$0
08969 Storm Drain Headwal						
426-7346-538-65-02 - City Fees	\$4,331	\$3,190	–	–	\$0	\$0
426-7346-538-65-12 - Construction	\$41,036	\$58,964	\$0	\$50,000	\$50,000	\$0
08969 STORM DRAIN HEADWAL TOTAL	\$45,367	\$62,154	\$0	\$50,000	\$50,000	\$0
11187 Strmwtr Master Plan						
426-7465-538-65-03 - Outside Consulting/Design	–	–	–	\$350,000	\$275,000	-\$75,000
11187 STRMWTR MASTER PLAN TOTAL	–	–	–	\$350,000	\$275,000	-\$75,000
14235 Tideflx Stormw Valv						
426-7513-538-65-02 - City Fees	\$6,501	\$2,754	–	–	\$0	\$0
426-7513-538-65-12 - Construction	\$61,601	\$50,903	\$44,359	\$51,000	\$55,000	\$4,000
14235 TIDEFLX STORMW VALV TOTAL	\$68,102	\$53,657	\$44,359	\$51,000	\$55,000	\$4,000
16291 Stormwater Kendall Lakes						
426-7569-538-65-02 - City Fees	\$16,154	\$16,100	–	–	\$0	\$0
426-7569-538-65-03 - Outside Consulting/Design	\$45,844	\$400	\$0	–	\$0	\$0
426-7569-538-65-12 - Construction	\$153,066	–	–	–	\$0	\$0
16291 STORMWATER KENDALL LAKES TOTAL	\$215,064	\$16,500	\$0	–	\$0	\$0
16292 Strmwtr Gateway Dr						
426-7570-538-65-03 - Outside Consulting/Design	\$39,055	–	\$0	–	\$0	\$0
16292 STRMWTR GATEWAY DR TOTAL	\$39,055	–	\$0	–	\$0	\$0
17308 Stormwater Pipe Lining						
426-7586-538-65-02 - City Fees	\$49,074	\$12,606	–	–	\$0	\$0
426-7586-538-65-12 - Construction	\$464,983	\$233,034	\$264,044	\$300,000	\$200,000	-\$100,000
17308 STORMWATER PIPE LINING TOTAL	\$514,057	\$245,640	\$264,044	\$300,000	\$200,000	-\$100,000
18325 Strmw US1 & NE14 St						

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
426-7603-538-65-03 - Outside Consulting/Design	\$135,220	\$41,303	\$28,714	—	\$0	\$0
426-7603-538-65-12 - Construction	—	—	\$8,295	—	\$0	\$0
18325 STRMW US1 & NE14 ST TOTAL	\$135,220	\$41,303	\$37,009	—	\$0	\$0
18326 Strmw Ne 4 St Ne 3						
426-7604-538-65-02 - City Fees	\$29,944	\$400	—	—	\$0	\$0
426-7604-538-65-03 - Outside Consulting/Design	\$23,078	—	\$0	—	\$0	\$0
426-7604-538-65-12 - Construction	\$283,730	—	—	—	\$0	\$0
18326 STRMW NE 4 ST NE 3 TOTAL	\$336,752	\$400	\$0	—	\$0	\$0
18327 Stwm Dixie Hwy & McNab Rd						
426-7605-538-65-03 - Outside Consulting/Design	—	\$2,317	\$3,450	—	\$0	\$0
18327 STWM DIXIE HWY & MCNAB RD TOTAL	—	\$2,317	\$3,450	—	\$0	\$0
18328 Strmw Bay Drive						
426-7606-538-65-02 - City Fees	\$11,382	\$678	—	—	\$0	\$0
426-7606-538-65-03 - Outside Consulting/Design	\$837	\$250	—	—	\$0	\$0
426-7606-538-65-12 - Construction	\$75,191	\$12,530	\$175,000	—	\$0	\$0
18328 STRMWT BAY DRIVE TOTAL	\$87,411	\$13,458	\$175,000	—	\$0	\$0
19351 ATL BL & S RIVERSID						
426-7629-538-65-03 - Outside Consulting/Design	\$147,527	\$31,653	\$0	—	\$0	\$0
426-7629-538-65-12 - Construction	—	—	\$74,710	—	\$0	\$0
19351 ATL BL & S RIVERSID TOTAL	\$147,527	\$31,653	\$74,710	—	\$0	\$0
19352 NE 27 AVE NE 16 ST						
426-7630-538-65-02 - City Fees	\$292	\$95,875	—	—	\$0	\$0
426-7630-538-65-03 - Outside Consulting/Design	\$25,770	\$6,893	\$29,015	—	\$0	\$0
426-7630-538-65-12 - Construction	\$2,770	\$1,772,423	\$2,793,821	—	\$0	\$0
19352 NE 27 AVE NE 16 ST TOTAL	\$28,832	\$1,875,190	\$2,822,836	—	\$0	\$0
20387 Strwtr Nw 22 St						
426-7666-538-65-02 - City Fees	\$4,814	\$41,454	—	—	\$0	\$0
426-7666-538-65-03 - Outside Consulting/Design	\$70,300	\$13,400	—	—	\$0	\$0
426-7666-538-65-12 - Construction	\$45,610	\$766,331	\$0	—	\$0	\$0
20387 STRWTR NW 22 ST TOTAL	\$120,724	\$821,185	\$0	—	\$0	\$0
20388 Stw Powerline Nw33						
426-7667-538-65-03 - Outside Consulting/Design	\$106,049	\$85,428	\$3,870	—	\$0	\$0
426-7667-538-65-05 - Permit Fees	—	—	\$5,150	—	—	\$0
20388 STW POWERLINE NW33 TOTAL	\$106,049	\$85,428	\$9,020	—	\$0	\$0
20398 Stwt Nw 16 Ln						
426-7677-538-65-02 - City Fees	\$3,707	\$78,020	—	—	\$0	\$0
426-7677-538-65-03 - Outside Consulting/Design	\$23,225	\$11,523	\$8,168	—	\$0	\$0
426-7677-538-65-12 - Construction	\$35,127	\$1,442,300	\$398,009	—	\$0	\$0
20398 STWT NW 16 LN TOTAL	\$62,058	\$1,531,843	\$406,177	—	\$0	\$0
21404 Se28ave So Of Atlan						
426-7683-538-65-02 - City Fees	\$16,416	\$3,357	—	—	\$0	\$0
426-7683-538-65-12 - Construction	\$155,546	\$62,054	—	—	\$0	\$0
21404 SE28AVE SO OF ATLAN TOTAL	\$171,962	\$65,411	—	—	\$0	\$0
22180 Nw 22nd Court						
426-7706-538-65-02 - City Fees	—	\$7,961	—	—	\$0	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
426-7706-538-65-03 - Outside Consulting/Design	\$32,398	\$21,210	\$12,391	—	\$0	\$0
426-7706-538-65-12 - Construction	—	\$147,162	\$16,413	—	\$0	\$0
22180 NW 22ND COURT TOTAL	\$32,398	\$176,333	\$28,804	—	\$0	\$0
22185 Us-1 & Se 15th St						
426-7707-538-65-03 - Outside Consulting/Design	\$118,590	\$43,479	\$7,108	—	\$0	\$0
22185 US-1 & SE 15TH ST TOTAL	\$118,590	\$43,479	\$7,108	—	\$0	\$0
23010 Manhole Rehab						
426-7728-538-65-02 - City Fees	\$4,952	\$281	—	—	\$0	\$0
426-7728-538-65-12 - Construction	\$46,919	\$5,186	\$27,960	\$40,000	\$50,000	\$10,000
23010 MANHOLE REHAB TOTAL	\$51,871	\$5,467	\$27,960	\$40,000	\$50,000	\$10,000
23011 Grass Swales						
426-7729-538-65-02 - City Fees	\$2,087	\$2,486	—	—	\$0	\$0
426-7729-538-65-12 - Construction	\$19,768	\$45,955	\$0	\$25,000	\$25,000	\$0
23011 GRASS SWALES TOTAL	\$21,855	\$48,441	\$0	\$25,000	\$25,000	\$0
24024 Nw 7th Terr Improvm						
426-7755-538-65-02 - City Fees	—	\$2,710	—	—	\$0	\$0
426-7755-538-65-03 - Outside Consulting/Design	\$64,700	\$0	—	—	\$0	\$0
426-7755-538-65-12 - Construction	—	\$50,100	—	—	\$0	\$0
24024 NW 7TH TERR IMPROVM TOTAL	\$64,700	\$52,810	—	—	\$0	\$0
24025 Se 15th Ave Improvm						
426-7756-538-65-02 - City Fees	—	\$481	—	—	\$0	\$0
426-7756-538-65-03 - Outside Consulting/Design	\$133,400	\$21,100	\$24,850	—	\$0	\$0
426-7756-538-65-12 - Construction	—	\$8,900	—	—	\$0	\$0
24025 SE 15TH AVE IMPROVM TOTAL	\$133,400	\$30,481	\$24,850	—	\$0	\$0
24026 NW 10th St & Dixie HWY						
426-7757-538-65-03 - Outside Consulting/Design	\$164,950	\$135,012	\$11,645	—	\$0	\$0
24026 NW 10TH ST & DIXIE HWY TOTAL	\$164,950	\$135,012	\$11,645	—	\$0	\$0
25006 Andrews Ave Industrial Area						
426-7764-538-65-12 - Construction	—	—	—	\$400,000	\$0	-\$400,000
25006 ANDREWS AVE INDUSTRIAL AREA TOTAL	—	—	—	\$400,000	\$0	-\$400,000
27012 Stormwtr Outf Maint	—	—	—	—	\$85,000	\$85,000
General Oper/Admin						
426-9910-599-31-60 - Other Professional	\$5,198	\$17,528	\$1,725	—	\$0	\$0
GENERAL OPER/ADMIN TOTAL	\$5,198	\$17,528	\$1,725	—	\$0	\$0
Non-Departmental						
426-0000-599-99-20 - Working Capital Reserve	—	—	—	\$190,649	\$200,000	\$9,351
426-0000-599-99-65 - Project Admin Fee Reserve	—	—	—	\$267,351	\$274,715	\$7,364
NON-DEPARTMENTAL TOTAL	—	—	—	\$458,000	\$474,715	\$16,715
EXPENSES TOTAL	\$5,197	\$17,525	\$3,947,912	\$1,674,000	\$1,214,715	-\$459,285

Fund 462 - Airpark Operations Fund Revenues and Expenditures

Fund 462 - Airpark Operating Fund Summary

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	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	\$39,622	\$4,519	\$2,923	\$22,000	\$5,000	-\$17,000
462-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	\$27,997	-\$1,375	-\$6,541	\$0	\$0	\$0
462-0000-361-361.35-00 - Int Realized Gain(Loss)	-\$7,034	\$1,282	\$317	\$0	\$0	\$0
462-0000-362-362.20-00 - Land Rent	\$784,327	\$828,729	\$642,437	\$852,376	\$877,936	\$25,560
462-0000-362-362.30-00 - Land Rent City Facilities	\$479,263	\$495,492	\$337,485	\$506,227	\$518,377	\$12,150
462-0000-362-362.30-10 - Land Rent Utility Fund	\$265,975	\$308,337	\$211,725	\$317,588	\$327,116	\$9,528
462-0000-362-362.60-00 - Concessions & Royalties	\$34,531	\$39,752	\$37,785	\$40,000	\$40,000	\$0
462-0000-364-364.30-00 - Sale Of Fixed Assets	–	\$6,935	\$130	\$0	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$1,624,681	\$1,683,673	\$1,226,260	\$1,738,191	\$1,768,429	\$30,238
Other Financing Sources						
462-0000-392-392.20-00 - Budgetary Retained Earn	–	–	–	\$105,531	\$0	-\$105,531
OTHER FINANCING SOURCES TOTAL	–	–	–	\$105,531	\$0	-\$105,531
REVENUES TOTAL	\$1,693,681	\$1,683,673	\$1,226,260	\$1,843,722	\$1,768,429	-\$75,293
Expenditures						
Personal Services						
Regular Salaries & Wages						
12-10 - Exempt	\$128,524	\$136,923	\$99,589	\$142,782	\$148,651	\$5,869
12-24 - Non Exempt General Emp	\$226,443	\$246,287	\$192,061	\$260,960	\$275,173	\$14,213
12-30 - Assignment Differential	\$4,625	\$7,107	\$3,026	\$4,850	\$5,221	\$371
12-60 - Accrued Vacation/Sick Lve	\$7,747	\$23,186	–	\$0	\$0	\$0
REGULAR SALARIES & WAGES TOTAL	\$367,339	\$413,504	\$294,676	\$408,592	\$429,045	\$20,453
Other Salaries & Wages						
13-10 - Temporary & Part Time	\$33,805	\$36,221	\$29,116	\$38,217	\$42,836	\$4,619
OTHER SALARIES & WAGES TOTAL	\$33,805	\$36,221	\$29,116	\$38,217	\$42,836	\$4,619
Overtime						
14-10 - Overtime Regular	\$13,999	\$10,186	\$3,024	\$1,215	\$1,215	\$0
14-40 - Overtime Call-In	\$2,740	\$2,976	\$2,012	\$0	\$0	\$0
OVERTIME TOTAL	\$16,740	\$13,162	\$5,036	\$1,215	\$1,215	\$0
Special Pay						
17-10 - Sick Lv Sellback	\$1,202	–	\$1,373	\$1,500	\$1,500	\$0
17-20 - Vacation Lv Sellback	\$1,202	–	\$1,373	\$3,000	\$3,000	\$0
SPECIAL PAY TOTAL	\$2,404	–	\$2,746	\$4,500	\$4,500	\$0
Fica Taxes						
21-00 - Fica Taxes	\$31,867	\$33,785	\$25,583	\$30,887	\$32,808	\$1,921
FICA TAXES TOTAL	\$31,867	\$33,785	\$25,583	\$30,887	\$32,808	\$1,921
Retirement Contributions						
22-10 - Genl Employees Retirement	\$164,405	\$176,205	\$186,387	\$186,387	\$186,611	\$224

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
RETIREMENT CONTRIBUTIONS TOTAL	\$164,405	\$176,205	\$186,387	\$186,387	\$186,611	\$224
Health Insurance						
23-20 - Gen Empl Veba Trust	\$7,986	\$8,620	\$6,537	\$10,094	\$10,722	\$628
HEALTH INSURANCE TOTAL	\$7,986	\$8,620	\$6,537	\$10,094	\$10,722	\$628
Allowances						
26-20 - Automobile	\$4,226	\$4,212	\$2,987	\$4,200	\$4,200	\$0
ALLOWANCES TOTAL	\$4,226	\$4,212	\$2,987	\$4,200	\$4,200	\$0
Payroll Gasb 68 Adjustmnt						
28-10 - Pension Contribution	-\$8,446	-\$11,800	—	\$0	\$0	\$0
28-20 - Pension Expense	\$13,651	-\$58,221	—	\$0	\$0	\$0
PAYROLL GASB 68 ADJUSTMNT TOTAL	\$5,205	-\$70,021	—	\$0	\$0	\$0
PERSONAL SERVICES TOTAL	\$633,978	\$615,688	\$553,068	\$684,092	\$711,937	\$27,845
Operating Expenses						
Professional Services						
31-60 - Other Professional	—	\$49	\$29	\$4,064	\$2,064	-\$2,000
PROFESSIONAL SERVICES TOTAL	—	\$49	\$29	\$4,064	\$2,064	-\$2,000
Accounting & Auditing						
32-10 - Accounting & Auditing	\$360	\$365	\$376	\$441	\$394	-\$47
ACCOUNTING & AUDITING TOTAL	\$360	\$365	\$376	\$441	\$394	-\$47
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	\$176,705	\$185,540	\$130,979	\$196,468	\$214,307	\$17,839
39-20 - Central Svcs Chgs	\$47,824	\$59,100	\$40,582	\$60,873	\$71,785	\$10,912
39-30 - Central Stores Chgs	\$5,968	\$6,189	\$4,250	\$6,375	\$6,375	\$0
39-60 - Insur Svc Chgs -Health	\$78,126	\$100,726	\$70,572	\$105,858	\$100,464	-\$5,394
39-65 - Insur Svc Chgs -Risk Mgmt	\$45,526	\$49,059	\$33,910	\$50,865	\$50,865	\$0
39-80 - Vehicle Service Chgs	\$52,988	\$56,855	\$42,465	\$63,698	\$68,220	\$4,522
39-90 - Information Tech Charges	\$14,566	\$16,398	\$11,168	\$16,757	\$22,387	\$5,630
INTERGOVERNMENT OPER SVCS TOTAL	\$421,703	\$473,867	\$333,926	\$500,894	\$534,403	\$33,509
Travel Education Member						
40-10 - Travel Education Member	\$2,426	\$4,102	\$3,698	\$4,500	\$4,500	\$0
TRAVEL EDUCATION MEMBER TOTAL	\$2,426	\$4,102	\$3,698	\$4,500	\$4,500	\$0
Communications & Freight						
41-20 - Postage	\$95	\$100	\$112	\$150	\$150	\$0
COMMUNICATIONS & FREIGHT TOTAL	\$95	\$100	\$112	\$150	\$150	\$0
Utility Services						
43-30 - Electric	\$17,318	\$17,289	\$13,367	\$17,500	\$17,500	\$0
43-40 - Water And Wastewater	\$8,370	\$9,371	\$7,621	\$10,300	\$10,300	\$0
UTILITY SERVICES TOTAL	\$25,688	\$26,660	\$20,988	\$27,800	\$27,800	\$0
Insurance						
45-95 - Insurance Opeb	\$161	\$398	—	\$0	\$0	\$0
INSURANCE TOTAL	\$161	\$398	—	\$0	\$0	\$0
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	\$14,737	\$47,436	\$53,804	\$15,000	\$15,000	\$0
46-30 - Machinery & Equipment	\$18,949	\$9,956	\$10,460	\$6,351	\$6,351	\$0
46-40 - Maintenance Contracts	\$7,433	\$5,529	\$6,821	\$7,500	\$7,500	\$0
46-50 - Special Services	\$69,371	\$106,973	\$117,332	\$62,000	\$62,000	\$0
46-70 - Facility Maintenance	\$19,059	\$27,363	\$37,932	\$19,000	\$19,000	\$0
REPAIR & MAINTENANCE TOTAL	\$129,550	\$197,257	\$226,349	\$109,851	\$109,851	\$0
Office Supplies						

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
51-10 - Office Supplies	\$443	\$1,516	\$268	\$500	\$500	\$0
OFFICE SUPPLIES TOTAL	\$443	\$1,516	\$268	\$500	\$500	\$0
Operating Supplies						
52-05 - Chemicals/Horticultural	\$525	\$816	—	\$1,000	\$1,000	\$0
52-15 - Small Tools Minor Equip	\$15,680	\$14,502	\$11,875	\$6,000	\$6,000	\$0
52-20 - Special Supplies	\$5,281	\$6,339	\$3,718	\$4,500	\$4,500	\$0
52-50 - Clothing	\$1,510	\$2,090	\$546	\$1,400	\$1,400	\$0
52-55 - Cleaning	\$341	\$50	\$165	\$250	\$250	\$0
OPERATING SUPPLIES TOTAL	\$23,337	\$23,797	\$16,304	\$13,150	\$13,150	\$0
Public/Subscript/Membersh						
54-10 - Publications	\$280	\$277	\$3,790	\$5,166	\$1,000	-\$4,166
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	\$280	\$277	\$3,790	\$5,166	\$1,000	-\$4,166
Depreciation						
59-10 - Depreciation	\$379,727	\$386,774	\$270,904	\$0	\$0	\$0
DEPRECIATION TOTAL	\$379,727	\$386,774	\$270,904	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$983,770	\$1,115,161	\$876,743	\$666,516	\$693,812	\$27,296
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	\$70,089	\$51,882	\$31,903	\$32,278	\$0	-\$32,278
64-10 - Heavy Machinery & Equip	\$14,078	\$86,619	\$0	\$0	\$0	\$0
64-15 - Communications	—	—	—	\$70,000	\$0	-\$70,000
64-40 - Light	—	—	\$67,619	\$54,876	\$0	-\$54,876
MACHINERY & EQUIPMENT TOTAL	\$84,167	\$138,501	\$99,521	\$157,154	\$0	-\$157,154
Capital Projects						
69-99 - Additions To Bal Sheet	-\$84,167	-\$138,501	-\$99,521	\$0	\$0	\$0
CAPITAL PROJECTS TOTAL	-\$84,167	-\$138,501	-\$99,521	\$0	\$0	\$0
CAPITAL TOTAL	\$0	\$0	\$0	\$157,154	\$0	-\$157,154
Other Expenses						
Interfund Transfers						
91-28 - Interfund Trans To 465	\$219,488	\$300,057	\$100,000	\$100,000	\$310,720	\$210,720
INTERFUND TRANSFERS TOTAL	\$219,488	\$300,057	\$100,000	\$100,000	\$310,720	\$210,720
Loss On Fixed Asset Disp	\$4,201	—	—	\$0	\$0	\$0
Nonoperating Expenditures						
99-20 - Working Capital Reserve	\$0	—	—	\$235,960	\$51,960	-\$184,000
NONOPERATING EXPENDITURES TOTAL	\$0	—	—	\$235,960	\$51,960	-\$184,000
OTHER EXPENSES TOTAL	\$223,689	\$300,057	\$100,000	\$335,960	\$362,680	\$26,720
EXPENDITURES TOTAL	\$1,841,437	\$2,030,906	\$1,529,811	\$1,843,722	\$1,768,429	-\$75,293

Fund 462 - Airpark Operations Fund by Division

462-4610 - Airpark Operations By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Airpark Operations						
Personal Services						
462-4610-542-12-10 - Exempt	\$128,524	\$136,923	\$99,589	\$142,782	\$148,651	\$5,869
462-4610-542-12-24 - Non Exempt General Emp	\$226,443	\$246,287	\$192,061	\$260,960	\$275,173	\$14,213
462-4610-542-12-30 - Assignment Differential	\$4,625	\$7,107	\$3,026	\$4,850	\$5,221	\$371
462-4610-542-12-60 - Accrued Vacation/Sick Lve	\$7,747	\$23,186	—	—	\$0	\$0
462-4610-542-13-10 - Temporary & Part Time	\$33,805	\$36,221	\$29,116	\$38,217	\$42,836	\$4,619
462-4610-542-14-10 - Overtime Regular	\$13,999	\$10,186	\$3,024	\$1,215	\$1,215	\$0
462-4610-542-14-40 - Overtime Call-In	\$2,740	\$2,976	\$2,012	—	\$0	\$0
462-4610-542-17-10 - Sick Lv Sellback	\$1,202	—	\$1,373	\$1,500	\$1,500	\$0
462-4610-542-17-20 - Vacation Lv Sellback	\$1,202	—	\$1,373	\$3,000	\$3,000	\$0
462-4610-542-21-00 - Fica Taxes	\$31,867	\$33,785	\$25,583	\$30,887	\$32,808	\$1,921
462-4610-542-22-10 - Genl Employees Retirement	\$164,405	\$176,205	\$186,387	\$186,387	\$186,611	\$224
462-4610-542-23-20 - Gen Empl Veba Trust	\$7,986	\$8,620	\$6,537	\$10,094	\$10,722	\$628
462-4610-542-26-20 - Automobile	\$4,226	\$4,212	\$2,987	\$4,200	\$4,200	\$0
462-4610-542-28-10 - Pension Contribution	-\$8,446	-\$11,800	—	—	\$0	\$0
462-4610-542-28-20 - Pension Expense	\$13,651	-\$58,221	—	—	\$0	\$0
PERSONAL SERVICES TOTAL	\$633,978	\$615,688	\$553,068	\$684,092	\$711,937	\$27,845
Operating Expenses						
462-4610-542-31-60 - Other Professional	—	\$49	\$29	\$4,064	\$2,064	-\$2,000
462-4610-542-32-10 - Accounting & Auditing	\$360	\$365	\$376	\$441	\$394	-\$47
462-4610-542-39-10 - Administrative Svc Chg	\$176,705	\$185,540	\$130,979	\$196,468	\$214,307	\$17,839
462-4610-542-39-20 - Central Svcs Chgs	\$47,824	\$59,100	\$40,582	\$60,873	\$71,785	\$10,912
462-4610-542-39-30 - Central Stores Chgs	\$5,968	\$6,189	\$4,250	\$6,375	\$6,375	\$0
462-4610-542-39-60 - Insur Svc Chgs - Health	\$78,126	\$100,726	\$70,572	\$105,858	\$100,464	-\$5,394
462-4610-542-39-65 - Insur Svc Chgs - Risk Mgmt	\$45,526	\$49,059	\$33,910	\$50,865	\$50,865	\$0
462-4610-542-39-80 - Vehicle Service Chgs	\$52,988	\$56,855	\$42,465	\$63,698	\$68,220	\$4,522
462-4610-542-39-90 - Information Tech Charges	\$14,566	\$16,398	\$11,168	\$16,757	\$22,387	\$5,630
462-4610-542-40-10 - Travel Education Member	\$2,426	\$4,102	\$3,698	\$4,500	\$4,500	\$0
462-4610-542-41-20 - Postage	\$95	\$100	\$112	\$150	\$150	\$0
462-4610-542-43-30 - Electric	\$17,318	\$17,289	\$13,367	\$17,500	\$17,500	\$0
462-4610-542-43-40 - Water And Wastewater	\$8,370	\$9,371	\$7,621	\$10,300	\$10,300	\$0
462-4610-542-45-95 - Insurance Opeb	\$161	\$398	—	—	\$0	\$0
462-4610-542-46-10 - Land, Bldgs, Improvements	\$14,737	\$47,436	\$53,804	\$15,000	\$15,000	\$0
462-4610-542-46-30 - Machinery & Equipment	\$18,949	\$9,956	\$10,460	\$6,351	\$6,351	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
462-4610-542-46-40 - Maintenance Contracts	\$7,433	\$5,529	\$6,821	\$7,500	\$7,500	\$0
462-4610-542-46-50 - Special Services	\$69,371	\$106,973	\$117,332	\$62,000	\$62,000	\$0
462-4610-542-46-70 - Facility Maintenance	\$19,059	\$27,363	\$37,932	\$19,000	\$19,000	\$0
462-4610-542-51-10 - Office Supplies	\$443	\$1,516	\$268	\$500	\$500	\$0
462-4610-542-52-05 - Chemicals/Horticultural	\$525	\$816	—	\$1,000	\$1,000	\$0
462-4610-542-52-15 - Small Tools Minor Equip	\$15,680	\$14,502	\$11,875	\$6,000	\$6,000	\$0
462-4610-542-52-20 - Special Supplies	\$5,281	\$6,339	\$3,718	\$4,500	\$4,500	\$0
462-4610-542-52-50 - Clothing	\$1,510	\$2,090	\$546	\$1,400	\$1,400	\$0
462-4610-542-52-55 - Cleaning	\$341	\$50	\$165	\$250	\$250	\$0
462-4610-542-54-10 - Publications	\$280	\$277	\$3,790	\$5,166	\$1,000	-\$4,166
462-4610-542-59-10 - Depreciation	\$379,727	\$386,774	\$270,904	—	\$0	\$0
OPERATING EXPENSES TOTAL	\$983,770	\$1,115,161	\$876,743	\$666,516	\$693,812	\$27,296
Capital						
462-4610-542-64-05 - Motor Vehicles	\$70,089	\$51,882	\$31,903	\$32,278	\$0	-\$32,278
462-4610-542-64-10 - Heavy Machinery & Equip	\$14,078	\$86,619	\$0	—	\$0	\$0
462-4610-542-64-15 - Communications	—	—	—	\$70,000	\$0	-\$70,000
462-4610-542-64-40 - Light	—	—	\$67,619	\$54,876	\$0	-\$54,876
462-4610-542-69-99 - Additions To Bal Sheet	-\$84,167	-\$138,501	-\$99,521	—	\$0	\$0
CAPITAL TOTAL	\$0	\$0	\$0	\$157,154	\$0	-\$157,154
Other Expenses						
462-4610-542-91-28 - Interfund Trans To 465	\$219,488	\$300,057	\$100,000	\$100,000	\$310,720	\$210,720
462-4610-542-95-10 - Loss On Fixed Asset Disp	\$4,201	—	—	—	\$0	\$0
462-4610-542-99-20 - Working Capital Reserve	\$0	—	—	\$235,960	\$51,960	-\$184,000
OTHER EXPENSES TOTAL	\$223,689	\$300,057	\$100,000	\$335,960	\$362,680	\$26,720
AIRPARK OPERATIONS TOTAL	\$1,841,437	\$2,030,906	\$1,529,811	\$1,843,722	\$1,768,429	-\$75,293
EXPENDITURES TOTAL	\$1,841,437	\$2,030,906	\$1,529,811	\$1,843,722	\$1,768,429	-\$75,293

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		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Intergovernmental Revenue						
465-0000-331-331.41-05 - Faa Hot Spot 1 Mitigation	—	—	—	—	\$1,111,500	\$1,111,500
465-0000-331-331.42-15 - Faa Arpk 21406	—	\$568,255	\$33,749	—	\$0	\$0
465-0000-331-331.42-52 - Faa Arpk 22195	\$3,288,312	\$694,076	—	—	\$0	\$0
465-0000-334-334.41-06 - Fdot Hot Spot 1 Mitigatio	—	—	—	—	\$29,250	\$29,250
465-0000-334-334.41-07 - Fdot Validation/mitigatio	\$6,712	—	—	—	\$0	\$0
465-0000-334-334.42-00 - Fdot Airpark	\$105,661	\$8,690	—	—	\$0	\$0
465-0000-334-334.42-15 - Fdot Arpk 21406	\$3,520	\$477,202	—	—	\$1,136,000	\$1,136,000
465-0000-334-334.42-20 - Fdot Arpk 21405	—	\$31,570	\$922	—	\$0	\$0
465-0000-334-334.42-25 - Fdot Arpk22ap004	\$182,684	-\$5,563	—	—	\$0	\$0
465-0000-334-334.42-38 - Faa Runway 6-24 Rehab	—	—	—	—	\$1,398,510	\$1,398,510
465-0000-334-334.42-40 - Fdot Runway 6-24 Rehab	—	—	—	—	\$77,695	\$77,695
465-0000-334-334.43-75 - FDOT ARPK Parcel Y 18337	\$0	\$77,224	—	—	\$0	\$0
INTERGOVERNMENTAL REVENUE TOTAL	\$3,586,889	\$1,851,455	\$34,671	—	\$3,752,955	\$3,752,955
Miscellaneous Revenues						
465-0000-361-361.10-00 - Interest Earnings	-\$15,794	\$0	—	—	\$0	\$0
465-0000-361-361.35-00 - Int Realized Gain(Loss)	\$2,220	\$0	—	—	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	-\$13,573	\$0	—	—	\$0	\$0
Other Sources						
465-0000-381-381.10-01 - Transfer From Fund 001	—	—	—	—	\$178,291	\$178,291
465-0000-381-381.14-62 - Transfer From Fund 462	\$219,488	\$300,057	\$100,000	\$100,000	\$310,720	\$210,720
OTHER SOURCES TOTAL	\$219,488	\$300,057	\$100,000	\$100,000	\$489,011	\$389,011
REVENUES TOTAL	\$3,792,804	\$2,151,512	\$134,671	\$100,000	\$4,241,966	\$4,141,966
Expenses						
Airpark Operations						
465-4610-542-31-60 - Other Professional	\$444	\$185	—	—	\$0	\$0
465-4610-542-59-10 - Depreciation	\$490,889	\$484,147	\$334,276	—	\$0	\$0
465-4610-542-69-99 - Additions To Bal Sheet	-\$4,114,613	-\$2,604,589	—	—	\$0	\$0
AIRPARK OPERATIONS TOTAL	-\$3,623,279	-\$2,120,257	\$334,276	—	\$0	\$0
06910 Airpk Pavemnt Maint						
465-7288-542-65-02 - City Fees	—	\$508	—	—	—	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
465-7288-542-65-12 - Construction	\$0	\$36,037	\$73,301	\$50,000	—	-\$50,000
06910 AIRPK PAVEMNT MAINT TOTAL	\$0	\$36,545	\$73,301	\$50,000	—	-\$50,000
18337 Airpark Parcel Y Acce.						
465-7615-542-65-02 - City Fees	—	\$6,612	—	—	\$0	\$0
465-7615-542-65-12 - Construction	\$112,577	\$468,697	\$11,588	—	\$0	\$0
18337 AIRPARK PARCEL Y ACCE. TOTAL	\$112,577	\$475,309	\$11,588	—	\$0	\$0
20389 Air Tr Control Twr						
465-7668-542-65-02 - City Fees	—	\$153	—	—	\$0	\$0
465-7668-542-65-12 - Construction	\$164,207	\$10,863	—	—	\$0	\$0
20389 AIR TR CONTROL TWR TOTAL	\$164,207	\$11,016	—	—	\$0	\$0
21405 Arpk Security Gate						
465-7684-542-65-02 - City Fees	—	\$11,068	—	—	\$0	\$0
465-7684-542-65-12 - Construction	\$4,503	\$784,443	\$26,483	—	\$0	\$0
21405 ARPK SECURITY GATE TOTAL	\$4,503	\$795,511	\$26,483	—	\$0	\$0
21406 Air Traffic Control	—	—	—	—	\$1,420,000	\$1,420,000
22195 RW 28 Extension and New TW E						
465-7716-542-65-02 - City Fees	—	\$7,925	—	—	\$0	\$0
465-7716-542-65-03 - Outside Consulting/Design	\$20,548	\$85,134	\$8,056	—	\$0	\$0
465-7716-542-65-12 - Construction	\$3,812,778	\$561,755	\$0	—	\$0	\$0
22195 RW 28 EXTENSION AND NEW TW E TOTAL	\$3,833,326	\$654,814	\$8,056	—	\$0	\$0
24027 Runwy 10-28 Rehab						
465-7766-542-65-03 - Outside Consulting/Design	—	\$631,394	\$184,111	—	\$0	\$0
465-7766-542-65-12 - Construction	—	—	\$131,250	—	\$0	\$0
24027 RUNWY 10-28 REHAB TOTAL	—	\$631,394	\$315,361	—	\$0	\$0
26013 Hot Spot 1 Mitigati						
465-7781-542-65-03 - Outside Consulting/Design	—	—	\$34,809	—	\$1,170,000	\$1,170,000
26013 HOT SPOT 1 MITIGATI TOTAL	—	—	\$34,809	—	\$1,170,000	\$1,170,000
27014 Rwy 6-24 Rehab						
465-7795-542-65-03 - Outside Consulting/Design	—	—	—	—	\$1,553,900	\$1,553,900
27014 RWY 6-24 REHAB TOTAL	—	—	—	—	\$1,553,900	\$1,553,900
27016 Airpark Pvmt Maint						
465-7797-542-65-12 - Construction	—	—	—	—	\$50,000	\$50,000
27016 AIRPARK PVMT MAINT TOTAL	—	—	—	—	\$50,000	\$50,000
Non-Departmental						
465-0000-599-99-20 - Working Capital Reserve	—	—	—	\$22,686	\$20,000	-\$2,686
465-0000-599-99-65 - Project Admin Fee Reserve	—	—	—	\$27,314	\$28,066	\$752
NON-DEPARTMENTAL TOTAL	—	—	—	\$50,000	\$48,066	-\$1,934
EXPENSES TOTAL	\$491,334	\$484,332	\$803,874	\$100,000	\$4,241,966	\$4,141,966

Fund 472 - Parking Revenues and Expenditures

Fund 472 - Parking Operating Fund Summary

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Charges For Services						
472-0000-344-344.51-00 - Street Parking Meters	\$873,620	\$887,010	\$572,996	\$873,600	\$899,808	\$26,208
472-0000-344-344.52-00 - Oceanside Parking Fees	\$316,923	\$438,156	\$267,552	\$323,238	\$332,935	\$9,697
472-0000-344-344.53-00 - Beach Parking Lot	\$2,003,818	\$1,822,044	\$1,206,977	\$2,403,990	\$1,201,995	-\$1,201,995
472-0000-344-344.54-00 - Beach Area Master Parking	\$244,762	\$217,379	\$152,653	\$247,200	\$254,616	\$7,416
472-0000-344-344.57-00 - Hillsboro Inlet Parking	\$110,472	\$135,955	\$96,370	\$113,784	\$117,198	\$3,414
472-0000-344-344.58-00 - Pier Parking Garage	\$1,637,160	\$1,570,307	\$1,089,100	\$1,686,110	\$1,736,693	\$50,583
472-0000-344-344.60-00 - The St. Martins Lot	–	\$103,876	\$79,486	\$0	\$125,000	\$125,000
472-0000-347-347.52-00 - Boat Launch Fees	\$291,461	\$295,239	\$202,159	\$300,142	\$309,146	\$9,004
CHARGES FOR SERVICES TOTAL	\$5,478,216	\$5,469,966	\$3,667,294	\$5,948,064	\$4,977,391	-\$970,673
Fines And Forfeitures						
472-0000-354-354.30-00 - Parking Violations	\$755,246	\$784,672	\$491,158	\$534,034	\$550,055	\$16,021
FINES AND FORFEITURES TOTAL	\$755,246	\$784,672	\$491,158	\$534,034	\$550,055	\$16,021
Miscellaneous Revenues						
472-0000-361-361.10-00 - Interest Earnings	\$388,992	\$660,592	\$249,924	\$200,000	\$360,000	\$160,000
472-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	\$501,240	\$71,043	-\$286,075	\$0	\$0	\$0
472-0000-361-361.35-00 - Int Realized Gain(Loss)	-\$63,240	\$9,264	\$20,741	\$0	\$0	\$0
472-0000-362-362.35-00 - Land Rent Pier Developmts	\$809,232	\$825,363	\$548,771	\$845,000	\$845,000	\$0
472-0000-369-369.92-00 - Other Revenues	–	\$1	\$1,743	\$0	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$1,636,224	\$1,566,263	\$535,105	\$1,045,000	\$1,205,000	\$160,000
Other Sources						
472-0000-381-381.11-12 - Transfer From Fund 112	–	–	\$115,000	\$0	–	\$0
OTHER SOURCES TOTAL	–	–	\$115,000	\$0	\$0	\$0
REVENUES TOTAL	\$7,869,687	\$7,820,901	\$4,808,556	\$7,527,098	\$6,732,446	-\$794,652
Expenditures						
Personal Services						
Regular Salaries & Wages						
12-10 - Exempt	\$130,695	\$189,362	\$139,347	\$200,907	\$215,846	\$14,939
12-60 - Accrued Vacation/Sick Lve	\$11,724	\$17,410	–	\$0	\$0	\$0
REGULAR SALARIES & WAGES TOTAL	\$142,419	\$206,772	\$139,347	\$200,907	\$215,846	\$14,939
Special Pay						
17-10 - Sick Lv Sellback	–	\$1,054	\$1,168	\$3,000	\$3,000	\$0
17-20 - Vacation Lv Sellback	\$1,054	–	\$1,168	\$0	\$0	\$0
SPECIAL PAY TOTAL	\$1,054	\$1,054	\$2,337	\$3,000	\$3,000	\$0
Fica Taxes						
21-00 - Fica Taxes	\$10,430	\$14,951	\$11,106	\$15,370	\$16,513	\$1,143
FICA TAXES TOTAL	\$10,430	\$14,951	\$11,106	\$15,370	\$16,513	\$1,143
Retirement Contributions						

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
22-10 - Genl Employees Retirement	\$44,977	\$50,883	\$55,650	\$55,650	\$55,760	\$110
RETIREMENT CONTRIBUTIONS TOTAL	\$44,977	\$50,883	\$55,650	\$55,650	\$55,760	\$110
Health Insurance						
23-20 - Gen Empl Veba Trust	\$2,941	\$4,261	\$3,135	\$5,023	\$5,397	\$374
HEALTH INSURANCE TOTAL	\$2,941	\$4,261	\$3,135	\$5,023	\$5,397	\$374
Allowances						
26-20 - Automobile	\$4,226	\$4,212	\$2,987	\$4,400	\$4,400	\$0
26-60 - Allowance -Cell Phone	\$620	\$963	\$683	\$980	\$980	\$0
ALLOWANCES TOTAL	\$4,846	\$5,175	\$3,670	\$5,380	\$5,380	\$0
Payroll Gasb 68 Adjustmnt						
28-10 - Pension Contribution	-\$2,293	-\$5,906	—	\$0	\$0	\$0
28-20 - Pension Expense	\$3,623	-\$1,702	—	\$0	\$0	\$0
PAYROLL GASB 68 ADJUSTMNT TOTAL	\$1,330	-\$7,608	—	\$0	\$0	\$0
PERSONAL SERVICES TOTAL	\$207,998	\$275,488	\$215,245	\$285,330	\$301,896	\$16,566
Operating Expenses						
Professional Services						
31-30 - Special Legal	—	—	—	\$75,000	\$0	-\$75,000
31-60 - Other Professional	\$865,958	\$660,248	\$581,532	\$895,000	\$1,500,000	\$605,000
PROFESSIONAL SERVICES TOTAL	\$865,958	\$660,248	\$581,532	\$970,000	\$1,500,000	\$530,000
Accounting & Auditing						
32-10 - Accounting & Auditing	\$1,551	\$1,570	\$1,617	\$1,900	\$1,968	\$68
ACCOUNTING & AUDITING TOTAL	\$1,551	\$1,570	\$1,617	\$1,900	\$1,968	\$68
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	\$198,087	\$207,991	\$211,766	\$317,649	\$341,057	\$23,408
39-60 - Insur Svc Chgs -Health	\$12,142	\$15,654	\$10,969	\$16,453	\$15,615	-\$838
39-65 - Insur Svc Chgs -Risk Mgmt	\$20,650	\$22,253	\$15,382	\$23,073	\$23,073	\$0
39-90 - Information Tech Charges	\$40,403	\$45,485	\$30,984	\$46,480	\$12,210	-\$34,270
INTERGOVERNMENT OPER SVCS TOTAL	\$271,282	\$291,383	\$269,101	\$403,655	\$391,955	-\$11,700
Travel Education Member						
40-10 - Travel Education Member	\$715	\$2,660	\$2,427	\$3,000	\$3,000	\$0
TRAVEL EDUCATION MEMBER TOTAL	\$715	\$2,660	\$2,427	\$3,000	\$3,000	\$0
Communications & Freight						
41-20 - Postage	\$324	—	—	\$500	\$200	-\$300
COMMUNICATIONS & FREIGHT TOTAL	\$324	—	—	\$500	\$200	-\$300
Utility Services						
43-10 - Communication Svc/Phone	\$18,496	\$21,576	\$12,399	\$23,000	\$23,000	\$0
43-30 - Electric	\$28,115	\$24,680	\$21,333	\$36,000	\$36,000	\$0
43-40 - Water And Wastewater	\$21,271	\$24,112	\$16,748	\$35,000	\$35,000	\$0
UTILITY SERVICES TOTAL	\$67,883	\$70,368	\$50,480	\$94,000	\$94,000	\$0
Rentals & Leases						
44-10 - Rentals & Leases	\$10,631	\$1,500	\$9,764	\$264,000	\$264,000	\$0
44-30 - Land Rent	\$431,456	\$594,807	\$1,484,828	\$1,320,000	\$800,000	-\$520,000
RENTALS & LEASES TOTAL	\$442,087	\$596,307	\$1,494,592	\$1,584,000	\$1,064,000	-\$520,000
Insurance						
45-95 - Insurance Opeb	\$16,584	\$159	—	\$0	\$0	\$0
INSURANCE TOTAL	\$16,584	\$159	—	\$0	\$0	\$0
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	\$42,778	—	\$3,650	\$0	\$0	\$0
46-30 - Machinery & Equipment	\$7,622	—	—	\$0	\$0	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
46-40 - Maintenance Contracts	–	–	\$210	\$100,000	\$100,000	\$0
46-50 - Special Services	\$1,243	\$20,295	\$0	\$24,910	\$15,000	-\$9,910
46-70 - Facility Maintenance	\$141,977	\$56,447	\$19,337	\$186,000	\$186,000	\$0
REPAIR & MAINTENANCE TOTAL	\$193,620	\$76,741	\$23,197	\$310,910	\$301,000	-\$9,910
Promotional Activities						
48-10 - Advertising	–	–	–	\$300	\$300	\$0
48-50 - Marketing Special Events	\$1,072	–	–	\$1,500	\$1,500	\$0
PROMOTIONAL ACTIVITIES TOTAL	\$1,072	–	–	\$1,800	\$1,800	\$0
Other Current Charges						
49-20 - Bad Debts	-\$11,085	\$24,410	–	\$0	\$0	\$0
49-50 - Credit Card Bank Fees	\$299,884	\$321,244	\$208,032	\$364,590	\$330,881	-\$33,709
OTHER CURRENT CHARGES TOTAL	\$288,799	\$345,654	\$208,032	\$364,590	\$330,881	-\$33,709
Office Supplies						
51-10 - Office Supplies	–	\$559	\$332	\$2,000	\$2,000	\$0
OFFICE SUPPLIES TOTAL	–	\$559	\$332	\$2,000	\$2,000	\$0
Operating Supplies						
52-15 - Small Tools Minor Equip	\$15,698	\$118,611	\$2,834	\$39,000	\$39,000	\$0
52-20 - Special Supplies	\$7,890	\$4,570	\$3,896	\$4,500	\$4,500	\$0
52-25 - Software Purchases	\$3,173	–	\$170	\$1,000	\$1,000	\$0
OPERATING SUPPLIES TOTAL	\$26,760	\$123,181	\$6,900	\$44,500	\$44,500	\$0
Public/Subscript/Membersh						
54-10 - Publications	–	–	\$600	\$1,200	\$1,200	\$0
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	–	–	\$600	\$1,200	\$1,200	\$0
Depreciation						
59-10 - Depreciation	\$57,181	\$77,033	\$54,166	\$0	\$0	\$0
59-21 - Bond Premium/discount	\$108,740	\$108,740	–	\$0	\$0	\$0
DEPRECIATION TOTAL	\$165,921	\$185,773	\$54,166	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$2,342,555	\$2,354,604	\$2,692,976	\$3,782,055	\$3,736,504	-\$45,551
Capital						
Buildings						
62-00 - Buildings	\$138,022	\$0	–	\$0	\$0	\$0
BUILDINGS TOTAL	\$138,022	\$0	–	\$0	\$0	\$0
Land Acquisition	–	–	\$5,010,926	\$0	\$0	\$0
Machinery & Equipment						
64-05 - Motor Vehicles	–	\$36,125	–	\$0	\$50,300	\$50,300
64-10 - Heavy Machinery & Equip	\$69,046	–	–	\$0	\$0	\$0
64-40 - Light	–	\$7,000	\$43,977	\$0	\$0	\$0
MACHINERY & EQUIPMENT TOTAL	\$69,046	\$43,125	\$43,977	\$0	\$50,300	\$50,300
Capital Projects						
69-99 - Additions To Bal Sheet	-\$207,068	-\$43,125	-\$14,000	\$0	\$0	\$0
CAPITAL PROJECTS TOTAL	-\$207,068	-\$43,125	-\$14,000	\$0	\$0	\$0
CAPITAL TOTAL	\$0	\$0	\$5,040,904	\$0	\$50,300	\$50,300
Debt Service						
Debt Principal						
71-40 - City Certificate	\$700,000	\$765,000	\$830,000	\$830,000	\$905,000	\$75,000
71-99 - RcIs To Balance Sheet	-\$700,000	-\$765,000	-\$830,000	\$0	\$0	\$0
DEBT PRINCIPAL TOTAL	\$0	\$0	\$0	\$830,000	\$905,000	\$75,000
Interest Expense						
72-10 - Interest Expense	\$776,285	\$750,833	\$372,130	\$730,150	\$700,655	-\$29,495
INTEREST EXPENSE TOTAL	\$776,285	\$750,833	\$372,130	\$730,150	\$700,655	-\$29,495

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Other Debt Service Costs						
73-10 - Fiscal Agent Fees	\$1,250	-\$1	\$1,250	\$0	\$0	\$0
OTHER DEBT SERVICE COSTS TOTAL	\$1,250	-\$1	\$1,250	\$0	\$0	\$0
DEBT SERVICE TOTAL	\$777,535	\$750,832	\$373,380	\$1,560,150	\$1,605,655	\$45,505
Other Expenses						
Interfund Transfers						
91-36 - Interfund Trans To 473	\$100,000	\$300,000	—	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$100,000	\$300,000	—	\$0	\$0	\$0
Nonoperating Expenditures						
99-20 - Working Capital Reserve	—	—	—	\$1,899,563	\$1,038,091	-\$861,472
NONOPERATING EXPENDITURES TOTAL	—	—	—	\$1,899,563	\$1,038,091	-\$861,472
OTHER EXPENSES TOTAL	\$100,000	\$300,000	—	\$1,899,563	\$1,038,091	-\$861,472
EXPENDITURES TOTAL	\$3,428,088	\$3,680,923	\$8,322,504	\$7,527,098	\$6,732,446	-\$794,652

Fund 472 - Parking Fund by Division

472-4710 - Parking Operations By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Parking Operations						
Personal Services						
472-4710-545-12-10 - Exempt	\$130,695	\$189,362	\$139,347	\$200,907	\$215,846	\$14,939
472-4710-545-12-60 - Accrued Vacation/Sick Lve	\$11,724	\$17,410	—	—	\$0	\$0
472-4710-545-17-10 - Sick Lv Sellback	—	\$1,054	\$1,168	\$3,000	\$3,000	\$0
472-4710-545-17-20 - Vacation Lv Sellback	\$1,054	—	\$1,168	—	\$0	\$0
472-4710-545-21-00 - Fica Taxes	\$10,430	\$14,951	\$11,106	\$15,370	\$16,513	\$1,143
472-4710-545-22-10 - Genl Employees Retirement	\$44,977	\$50,883	\$55,650	\$55,650	\$55,760	\$110
472-4710-545-23-20 - Gen Empl Veba Trust	\$2,941	\$4,261	\$3,135	\$5,023	\$5,397	\$374
472-4710-545-26-20 - Automobile	\$4,226	\$4,212	\$2,987	\$4,400	\$4,400	\$0
472-4710-545-26-60 - Allowance -Cell Phone	\$620	\$963	\$683	\$980	\$980	\$0
472-4710-545-28-10 - Pension Contribution	-\$2,293	-\$5,906	—	—	\$0	\$0
472-4710-545-28-20 - Pension Expense	\$3,623	-\$1,702	—	—	\$0	\$0
PERSONAL SERVICES TOTAL	\$207,998	\$275,488	\$215,245	\$285,330	\$301,896	\$16,566
Operating Expenses						
472-4710-545-31-30 - Special Legal	—	—	—	\$75,000	\$0	-\$75,000
472-4710-545-31-60 - Other Professional	\$865,958	\$660,248	\$581,532	\$895,000	\$1,500,000	\$605,000
472-4710-545-32-10 - Accounting & Auditing	\$1,551	\$1,570	\$1,617	\$1,900	\$1,968	\$68
472-4710-545-39-10 - Administrative Svc Chg	\$198,087	\$207,991	\$211,766	\$317,649	\$341,057	\$23,408
472-4710-545-39-60 - Insur Svc Chgs - Health	\$12,142	\$15,654	\$10,969	\$16,453	\$15,615	-\$838
472-4710-545-39-65 - Insur Svc Chgs - Risk Mgmt	\$20,650	\$22,253	\$15,382	\$23,073	\$23,073	\$0
472-4710-545-39-90 - Information Tech Charges	\$40,403	\$45,485	\$30,984	\$46,480	\$12,210	-\$34,270
472-4710-545-40-10 - Travel Education Member	\$715	\$2,660	\$2,427	\$3,000	\$3,000	\$0
472-4710-545-41-20 - Postage	\$324	—	—	\$500	\$200	-\$300
472-4710-545-43-10 - Communication Svc/Phone	\$18,496	\$21,576	\$12,399	\$23,000	\$23,000	\$0
472-4710-545-43-30 - Electric	\$28,115	\$24,680	\$21,333	\$36,000	\$36,000	\$0
472-4710-545-43-40 - Water And Wastewater	\$21,271	\$24,112	\$16,748	\$35,000	\$35,000	\$0
472-4710-545-44-10 - Rentals & Leases	\$10,631	\$1,500	\$9,764	\$264,000	\$264,000	\$0
472-4710-545-44-30 - Land Rent	\$431,456	\$594,807	\$1,484,828	\$1,320,000	\$800,000	-\$520,000
472-4710-545-45-95 - Insurance Opeb	\$16,584	\$159	—	—	\$0	\$0
472-4710-545-46-10 - Land, Bldgs, Improvements	\$42,778	—	\$3,650	—	\$0	\$0
472-4710-545-46-30 - Machinery & Equipment	\$7,622	—	—	—	\$0	\$0
472-4710-545-46-40 - Maintenance Contracts	—	—	\$210	\$100,000	\$100,000	\$0
472-4710-545-46-50 - Special Services	\$1,243	\$20,295	\$0	\$24,910	\$15,000	-\$9,910
472-4710-545-46-70 - Facility Maintenance	\$141,977	\$56,447	\$19,337	\$186,000	\$186,000	\$0
472-4710-545-48-10 - Advertising	—	—	—	\$300	\$300	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
472-4710-545-48-50 - Marketing Special Events	\$1,072	—	—	\$1,500	\$1,500	\$0
472-4710-545-49-20 - Bad Debts	-\$11,085	\$24,410	—	—	\$0	\$0
472-4710-545-49-50 - Credit Card Bank Fees	\$299,884	\$321,244	\$208,032	\$364,590	\$330,881	-\$33,709
472-4710-545-51-10 - Office Supplies	—	\$559	\$332	\$2,000	\$2,000	\$0
472-4710-545-52-15 - Small Tools Minor Equip	\$15,698	\$118,611	\$2,834	\$39,000	\$39,000	\$0
472-4710-545-52-20 - Special Supplies	\$7,890	\$4,570	\$3,896	\$4,500	\$4,500	\$0
472-4710-545-52-25 - Software Purchases	\$3,173	—	\$170	\$1,000	\$1,000	\$0
472-4710-545-54-10 - Publications	—	—	\$600	\$1,200	\$1,200	\$0
472-4710-545-59-10 - Depreciation	\$57,181	\$77,033	\$54,166	—	\$0	\$0
472-4710-545-59-21 - Bond Premium/discount	\$108,740	\$108,740	—	—	\$0	\$0
OPERATING EXPENSES TOTAL	\$2,342,555	\$2,354,604	\$2,692,976	\$3,782,055	\$3,736,504	-\$45,551
Capital						
472-4710-545-61-00 - Land Acquisition	—	—	\$5,010,926	—	\$0	\$0
472-4710-545-62-00 - Buildings	\$138,022	\$0	—	—	\$0	\$0
472-4710-545-64-05 - Motor Vehicles	—	\$36,125	—	—	\$50,300	\$50,300
472-4710-545-64-10 - Heavy Machinery & Equip	\$69,046	—	—	—	\$0	\$0
472-4710-545-64-40 - Light	—	\$7,000	\$43,977	—	\$0	\$0
472-4710-545-69-99 - Additions To Bal Sheet	-\$207,068	-\$43,125	-\$14,000	—	\$0	\$0
CAPITAL TOTAL	\$0	\$0	\$5,040,904	—	\$50,300	\$50,300
Debt Service						
472-4710-545-71-40 - City Certificate	\$700,000	\$765,000	\$830,000	\$830,000	\$905,000	\$75,000
472-4710-545-71-99 - Rcls To Balance Sheet	-\$700,000	-\$765,000	-\$830,000	—	\$0	\$0
472-4710-545-72-10 - Interest Expense	\$776,285	\$750,833	\$372,130	\$730,150	\$700,655	-\$29,495
472-4710-545-73-10 - Fiscal Agent Fees	\$1,250	-\$1	\$1,250	—	\$0	\$0
DEBT SERVICE TOTAL	\$777,535	\$750,832	\$373,380	\$1,560,150	\$1,605,655	\$45,505
Other Expenses						
472-4710-545-91-36 - Interfund Trans To 473	\$100,000	\$300,000	—	—	\$0	\$0
472-4710-545-99-20 - Working Capital Reserve	—	—	—	\$1,899,563	\$1,038,091	-\$861,472
OTHER EXPENSES TOTAL	\$100,000	\$300,000	—	\$1,899,563	\$1,038,091	-\$861,472
PARKING OPERATIONS TOTAL	\$3,428,088	\$3,680,923	\$8,322,504	\$7,527,098	\$6,732,446	-\$794,652
EXPENDITURES TOTAL	\$3,428,088	\$3,680,923	\$8,322,504	\$7,527,098	\$6,732,446	-\$794,652

Fund 473 - Parking Capital Revenues and Expenditures

Fund 473 - Parking Capital by Project Detail

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Other Sources						
473-0000-381-381.14-72 - Transfer From Fund 472	\$100,000	\$300,000	–	–	\$0	\$0
OTHER SOURCES TOTAL	\$100,000	\$300,000	–	–	\$0	\$0
REVENUES TOTAL	\$100,000	\$300,000	–	–	\$0	\$0
Expenses						
Parking Operations						
473-4710-545-59-10 - Depreciation	\$718,795	\$718,795	\$479,197	–	\$0	\$0
PARKING OPERATIONS TOTAL	\$718,795	\$718,795	\$479,197	–	\$0	\$0
EXPENSES TOTAL	\$718,795	\$718,795	\$479,197	–	\$0	\$0

Fund 488 - Solid Waste Disposal Revenues and Expenditures

Fund 488 - Solid Waste Disposal Fund Summary

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Charges For Services						
488-0000-343-343.40-00 - Residential Garb Chgs	\$5,631,368	\$5,929,092	\$4,686,557	\$5,623,800	\$5,876,871	\$253,071
488-0000-343-343.40-10 - BWD Residential Garb Chgs	\$1,739,483	\$1,982,653	\$1,389,140	\$1,925,070	\$2,011,699	\$86,629
488-0000-343-343.41-00 - Bulk Program Fees	\$18,595	\$13,270	\$9,333	\$26,250	\$26,250	\$0
488-0000-343-343.42-00 - Administration Fees	\$207,652	\$208,532	\$156,645	\$216,300	\$216,300	\$0
488-0000-343-343.44-00 - Hauling Fees	\$3,712,151	\$3,703,972	\$2,939,768	\$3,352,650	\$3,503,520	\$150,870
488-0000-343-343.44-10 - Special Pilot Prog Fees	—	—	—	\$0	-\$1	-\$1
CHARGES FOR SERVICES TOTAL	\$11,309,249	\$11,837,520	\$9,181,442	\$11,144,070	\$11,634,639	\$490,569
Miscellaneous Revenues						
488-0000-361-361.10-00 - Interest Earnings	\$240,420	\$370,593	\$180,190	\$100,000	\$250,000	\$150,000
488-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	\$301,709	\$29,978	-\$156,120	\$0	\$0	\$0
488-0000-361-361.35-00 - Int Realized Gain(Loss)	-\$40,178	\$4,835	\$13,361	\$0	\$0	\$0
488-0000-364-364.30-00 - Sale Of Fixed Assets	—	\$4,854	—	\$0	\$0	\$0
488-0000-369-369.29-00 - Disposal Fees	\$2,591,459	\$2,607,619	\$1,312,287	\$2,595,600	\$2,725,380	\$129,780
488-0000-369-369.92-00 - Other Revenues	\$210,000	\$0	\$106,093	\$105,000	\$105,000	\$0
MISCELLANEOUS REVENUES TOTAL	\$3,303,410	\$3,017,880	\$1,455,811	\$2,800,600	\$3,080,380	\$279,780
Other Financing Sources						
488-0000-392-392.20-00 - Budgetary Retained Earn	—	—	—	\$1,538,595	\$1,502,661	-\$35,934
OTHER FINANCING SOURCES TOTAL	—	—	—	\$1,538,595	\$1,502,661	-\$35,934
REVENUES TOTAL	\$14,612,659	\$14,855,400	\$10,637,253	\$15,483,265	\$16,217,680	\$734,415
Expenditures						
Personal Services						
Regular Salaries & Wages						
12-10 - Exempt	\$222,118	\$249,320	\$184,665	\$262,270	\$282,308	\$20,038
12-24 - Non Exempt General Emp	\$986,917	\$1,070,665	\$881,033	\$1,488,175	\$1,535,299	\$47,124
12-26 - Non Exempt Non Bargaining	\$72,345	\$76,772	\$56,462	\$81,252	\$87,459	\$6,207
12-30 - Assignment Differential	\$7,001	\$5,299	\$17	\$20,000	\$20,000	\$0
12-60 - Accrued Vacation/Sick Lve	\$43,378	-\$112,525	—	\$0	\$0	\$0
REGULAR SALARIES & WAGES TOTAL	\$1,331,759	\$1,289,532	\$1,122,176	\$1,851,697	\$1,925,066	\$73,369
Other Salaries & Wages						
13-10 - Temporary & Part Time	\$43,204	\$90,286	\$54,990	\$56,441	\$104,355	\$47,914
13-20 - Drop Plan Vac/Sick Payout	\$15,821	\$15,821	\$4,337	\$9,000	\$9,000	\$0
OTHER SALARIES & WAGES TOTAL	\$59,025	\$106,107	\$59,327	\$65,441	\$113,355	\$47,914
Overtime						
14-10 - Overtime Regular	\$239,985	\$298,306	\$207,909	\$224,200	\$300,000	\$75,800
14-40 - Overtime Call-In	\$218	\$142	\$191	\$3,000	\$3,000	\$0
OVERTIME TOTAL	\$240,204	\$298,448	\$208,100	\$227,200	\$303,000	\$75,800
Special Pay						
15-40 - Paid Vacation Term Empl	\$4,402	\$15,077	—	\$0	\$0	\$0
15-50 - Paid Sick Leave Term Empl	\$4,269	\$21,518	—	\$0	\$0	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
15-70 - Incentive Pay	–	\$222	\$641	\$400	\$400	\$0
17-10 - Sick Lv Sellback	\$5,062	\$6,485	\$7,313	\$5,000	\$5,000	\$0
17-20 - Vacation Lv Sellback	\$3,907	\$5,108	\$4,376	\$7,000	\$7,000	\$0
SPECIAL PAY TOTAL	\$17,641	\$48,411	\$12,330	\$12,400	\$12,400	\$0
Fica Taxes						
21-00 - Fica Taxes	\$120,044	\$136,963	\$105,491	\$139,102	\$159,737	\$20,635
FICA TAXES TOTAL	\$120,044	\$136,963	\$105,491	\$139,102	\$159,737	\$20,635
Retirement Contributions						
22-10 - Genl Employees Retirement	\$533,792	\$577,290	\$617,534	\$617,534	\$618,549	\$1,015
RETIREMENT CONTRIBUTIONS TOTAL	\$533,792	\$577,290	\$617,534	\$617,534	\$618,549	\$1,015
Health Insurance						
23-20 - Gen Empl Veba Trust	\$28,825	\$31,858	\$25,232	\$45,021	\$51,627	\$6,606
HEALTH INSURANCE TOTAL	\$28,825	\$31,858	\$25,232	\$45,021	\$51,627	\$6,606
Allowances	\$4,462	\$19,662	\$4,463	\$18,900	\$8,900	-\$10,000
Payroll Gasb 68 Adjustmnt						
28-10 - Pension Contribution	-\$29,503	-\$43,498	–	\$0	\$0	\$0
28-20 - Pension Expense	\$57,400	-\$161,484	–	\$0	\$0	\$0
PAYROLL GASB 68 ADJUSTMNT TOTAL	\$27,897	-\$204,982	–	\$0	\$0	\$0
PERSONAL SERVICES TOTAL	\$2,363,649	\$2,303,289	\$2,154,653	\$2,977,295	\$3,192,634	\$215,339
Operating Expenses						
Professional Services						
31-60 - Other Professional	\$282,058	\$114,317	\$115,796	\$298,175	\$298,175	\$0
PROFESSIONAL SERVICES TOTAL	\$282,058	\$114,317	\$115,796	\$298,175	\$298,175	\$0
Accounting & Auditing						
32-10 - Accounting & Auditing	\$4,204	\$4,256	\$4,384	\$5,150	\$4,602	-\$548
ACCOUNTING & AUDITING TOTAL	\$4,204	\$4,256	\$4,384	\$5,150	\$4,602	-\$548
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	\$475,225	\$498,986	\$449,517	\$674,276	\$727,359	\$53,083
39-20 - Central Svcs Chgs	\$81,970	\$101,298	\$69,558	\$104,337	\$123,041	\$18,704
39-30 - Central Stores Chgs	\$71,138	\$73,772	\$50,657	\$75,985	\$75,985	\$0
39-60 - Insur Svc Chgs -Health	\$302,361	\$389,827	\$273,127	\$409,690	\$388,817	-\$20,873
39-65 - Insur Svc Chgs -Risk Mgmt	\$28,846	\$31,085	\$21,486	\$32,229	\$32,229	\$0
39-80 - Vehicle Service Chgs	\$229,358	\$246,094	\$183,808	\$275,712	\$295,287	\$19,575
39-90 - Information Tech Charges	\$98,291	\$110,654	\$75,384	\$113,075	\$66,442	-\$46,633
INTERGOVERNMENT OPER SVCS TOTAL	\$1,287,189	\$1,451,716	\$1,123,537	\$1,685,304	\$1,709,160	\$23,856
Travel Education Member						
40-10 - Travel Education Member	\$13,007	\$10,467	\$5,807	\$11,700	\$14,500	\$2,800
TRAVEL EDUCATION MEMBER TOTAL	\$13,007	\$10,467	\$5,807	\$11,700	\$14,500	\$2,800
Communications & Freight						
41-20 - Postage	\$142	\$166	\$2	\$1,200	\$1,200	\$0
COMMUNICATIONS & FREIGHT TOTAL	\$142	\$166	\$2	\$1,200	\$1,200	\$0
Utility Services						
43-10 - Communication Svc/Phone	\$7,836	\$8,836	\$5,638	\$3,500	\$7,000	\$3,500
43-30 - Electric	\$905	–	–	\$4,000	\$1,000	-\$3,000
43-50 - Disposal Charges	\$7,056,889	\$7,452,777	\$5,184,103	\$8,034,014	\$8,435,715	\$401,701
43-55 - Hazardous Waste Charges	\$117,984	\$87,832	\$38,688	\$125,000	\$125,000	\$0
43-58 - Disp Charges Oes	\$551,138	\$441,730	\$353,544	\$783,584	\$783,584	\$0
UTILITY SERVICES TOTAL	\$7,734,753	\$7,991,175	\$5,581,973	\$8,950,098	\$9,352,299	\$402,201

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Rentals & Leases						
44-35 - Leased Assets Gsb 87	\$3,062	\$3,449	–	\$0	\$0	\$0
RENTALS & LEASES TOTAL	\$3,062	\$3,449	–	\$0	\$0	\$0
Insurance						
45-95 - Insurance Opeb	\$710	\$35,014	–	\$10,000	\$10,000	\$0
INSURANCE TOTAL	\$710	\$35,014	–	\$10,000	\$10,000	\$0
Repair & Maintenance						
46-30 - Machinery & Equipment	–	\$327	–	\$4,000	\$4,000	\$0
46-50 - Special Services	\$267,203	\$353,645	\$182,630	\$280,000	\$294,000	\$14,000
REPAIR & MAINTENANCE TOTAL	\$267,203	\$353,972	\$182,630	\$284,000	\$298,000	\$14,000
Promotional Activities						
48-10 - Advertising	\$223	–	–	\$2,500	\$2,500	\$0
PROMOTIONAL ACTIVITIES TOTAL	\$223	–	–	\$2,500	\$2,500	\$0
Other Current Charges						
49-20 - Bad Debts	\$7,451	\$6,259	–	\$0	\$0	\$0
49-50 - Credit Card Bank Fees	\$52,435	\$67,567	\$50,790	\$45,746	\$69,594	\$23,848
OTHER CURRENT CHARGES TOTAL	\$59,886	\$73,826	\$50,790	\$45,746	\$69,594	\$23,848
Office Supplies						
51-10 - Office Supplies	\$17,118	\$19,740	\$14,513	\$4,500	\$9,500	\$5,000
OFFICE SUPPLIES TOTAL	\$17,118	\$19,740	\$14,513	\$4,500	\$9,500	\$5,000
Operating Supplies						
52-15 - Small Tools Minor Equip	\$15,210	\$11,663	\$5,341	\$20,000	\$20,000	\$0
52-20 - Special Supplies	\$303,775	\$276,131	\$79,555	\$345,000	\$332,700	-\$12,300
52-50 - Clothing	\$13,512	\$10,145	\$7,617	\$10,600	\$10,600	\$0
OPERATING SUPPLIES TOTAL	\$332,497	\$297,939	\$92,512	\$375,600	\$363,300	-\$12,300
Public/Subscript/Membersh						
54-10 - Publications	–	\$853	–	\$0	\$1,000	\$1,000
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	–	\$853	–	\$0	\$1,000	\$1,000
Depreciation						
59-10 - Depreciation	\$243,638	\$242,417	\$163,695	\$0	\$0	\$0
59-31 - Gasb 87 Leases	\$3,343	–	–	\$0	\$0	\$0
DEPRECIATION TOTAL	\$246,981	\$242,417	\$163,695	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$10,249,032	\$10,599,306	\$7,335,638	\$11,673,973	\$12,133,830	\$459,857
Capital						
Buildings	–	\$129,894	\$10,694	\$0	\$0	\$0
Machinery & Equipment						
64-05 - Motor Vehicles	\$113,067	\$278,981	\$65,240	\$215,000	\$295,800	\$80,800
64-10 - Heavy Machinery & Equip	\$44,478	\$12,189	\$51,728	\$180,000	\$0	-\$180,000
MACHINERY & EQUIPMENT TOTAL	\$157,545	\$291,170	\$116,968	\$395,000	\$295,800	-\$99,200
Capital Projects	-\$157,545	-\$421,064	\$493	\$0	\$0	\$0
CAPITAL TOTAL	\$0	\$0	\$128,155	\$395,000	\$295,800	-\$99,200
Debt Service						
Debt Principal						
71-80 - Notes Pay Capital Lease	\$237,396	\$194,461	\$76,614	\$76,614	\$76,614	\$0
71-99 - Rcls To Balance Sheet	-\$237,397	-\$194,461	-\$76,614	\$0	\$0	\$0
DEBT PRINCIPAL TOTAL	-\$1	\$0	\$0	\$76,614	\$76,614	\$0
Interest Expense						
72-60 - Interest N/P Capital	\$4,053	\$1,541	\$337	\$383	\$383	\$0
INTEREST EXPENSE TOTAL	\$4,053	\$1,541	\$337	\$383	\$383	\$0
DEBT SERVICE TOTAL	\$4,052	\$1,541	\$337	\$76,997	\$76,997	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Grant in Aid						
Aids To Private Organizat						
82-05 - Donations	\$10,000	–	–	\$0	\$10,000	\$10,000
82-06 - Special Events Funding	\$3,006	\$5,638	\$10,957	\$10,000	\$10,000	\$0
AIDS TO PRIVATE ORGANIZAT TOTAL	\$13,006	\$5,638	\$10,957	\$10,000	\$20,000	\$10,000
GRANT IN AID TOTAL	\$13,006	\$5,638	\$10,957	\$10,000	\$20,000	\$10,000
Other Expenses						
Loss On Fixed Asset Disp						
95-10 - Loss On Fixed Asset Disp	\$11,729	–	–	\$0	\$0	\$0
LOSS ON FIXED ASSET DISP TOTAL	\$11,729	–	–	\$0	\$0	\$0
Nonoperating Expenditures						
99-10 - Contingency	–	–	–	\$350,000	\$498,419	\$148,419
NONOPERATING EXPENDITURES TOTAL	–	–	–	\$350,000	\$498,419	\$148,419
OTHER EXPENSES TOTAL	\$11,729	–	–	\$350,000	\$498,419	\$148,419
EXPENDITURES TOTAL	\$12,641,468	\$12,909,775	\$9,629,740	\$15,483,265	\$16,217,680	\$734,415

Fund 488 - Solid Waste Disposal by Division

488-4910 - Environmental Services By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
26011 Sanitation Parking	—	—	\$65,733	—	\$0	\$0
Environmental Services						
Personal Services						
488-4910-534-12-10 - Exempt	\$222,118	\$249,320	\$184,665	\$262,270	\$282,308	\$20,038
488-4910-534-12-24 - Non Exempt General Emp	\$986,917	\$1,070,665	\$881,033	\$1,488,175	\$1,535,299	\$47,124
488-4910-534-12-26 - Non Exempt Non Bargaining	\$72,345	\$76,772	\$56,462	\$81,252	\$87,459	\$6,207
488-4910-534-12-30 - Assignment Differential	\$7,001	\$5,299	\$17	\$20,000	\$20,000	\$0
488-4910-534-12-60 - Accrued Vacation/Sick Lve	\$43,378	-\$112,525	—	—	\$0	\$0
488-4910-534-13-10 - Temporary & Part Time	\$43,204	\$90,286	\$54,990	\$56,441	\$104,355	\$47,914
488-4910-534-13-20 - Drop Plan Vac/Sick Payout	\$15,821	\$15,821	\$4,337	\$9,000	\$9,000	\$0
488-4910-534-14-10 - Overtime Regular	\$239,985	\$298,306	\$207,909	\$224,200	\$300,000	\$75,800
488-4910-534-14-40 - Overtime Call-In	\$218	\$142	\$191	\$3,000	\$3,000	\$0
488-4910-534-15-40 - Paid Vacation Term Empl	\$4,402	\$15,077	—	—	\$0	\$0
488-4910-534-15-50 - Paid Sick Leave Term Empl	\$4,269	\$21,518	—	—	\$0	\$0
488-4910-534-15-70 - Incentive Pay	—	\$222	\$641	\$400	\$400	\$0
488-4910-534-17-10 - Sick Lv Sellback	\$5,062	\$6,485	\$7,313	\$5,000	\$5,000	\$0
488-4910-534-17-20 - Vacation Lv Sellback	\$3,907	\$5,108	\$4,376	\$7,000	\$7,000	\$0
488-4910-534-21-00 - Fica Taxes	\$120,044	\$136,963	\$105,491	\$139,102	\$159,737	\$20,635
488-4910-534-22-10 - Genl Employees Retirement	\$533,792	\$577,290	\$617,534	\$617,534	\$618,549	\$1,015
488-4910-534-23-20 - Gen Empl Veba Trust	\$28,825	\$31,858	\$25,232	\$45,021	\$51,627	\$6,606
488-4910-534-26-40 - Education	\$4,462	\$19,662	\$4,462	\$15,000	\$5,000	-\$10,000
488-4910-534-26-50 - Leather	—	—	—	\$3,900	\$3,900	\$0
488-4910-534-26-60 - Allowance -Cell Phone	—	—	\$1	—	\$0	\$0
488-4910-534-28-10 - Pension Contribution	-\$29,503	-\$43,498	—	—	\$0	\$0
488-4910-534-28-20 - Pension Expense	\$57,400	-\$161,484	—	—	\$0	\$0
PERSONAL SERVICES TOTAL	\$2,363,649	\$2,303,289	\$2,154,653	\$2,977,295	\$3,192,634	\$215,339
Operating Expenses						
488-4910-534-31-60 - Other Professional	\$282,058	\$114,317	\$115,796	\$298,175	\$298,175	\$0
488-4910-534-32-10 - Accounting & Auditing	\$4,204	\$4,256	\$4,384	\$5,150	\$4,602	-\$548
488-4910-534-39-10 - Administrative Svc Chg	\$475,225	\$498,986	\$449,517	\$674,276	\$727,359	\$53,083
488-4910-534-39-20 - Central Svcs Chgs	\$81,970	\$101,298	\$69,558	\$104,337	\$123,041	\$18,704
488-4910-534-39-30 - Central Stores Chgs	\$71,138	\$73,772	\$50,657	\$75,985	\$75,985	\$0
488-4910-534-39-60 - Insur Svc Chgs - Health	\$302,361	\$389,827	\$273,127	\$409,690	\$388,817	-\$20,873
488-4910-534-39-65 - Insur Svc Chgs - Risk Mgmt	\$28,846	\$31,085	\$21,486	\$32,229	\$32,229	\$0
488-4910-534-39-80 - Vehicle Service Chgs	\$229,358	\$246,094	\$183,808	\$275,712	\$295,287	\$19,575

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
488-4910-534-39-90 - Information Tech Charges	\$98,291	\$110,654	\$75,384	\$113,075	\$66,442	-\$46,633
488-4910-534-40-10 - Travel Education Member	\$13,007	\$10,467	\$5,807	\$11,700	\$14,500	\$2,800
488-4910-534-41-20 - Postage	\$142	\$166	\$2	\$1,200	\$1,200	\$0
488-4910-534-43-10 - Communication Svc/Phone	\$7,836	\$8,836	\$5,638	\$3,500	\$7,000	\$3,500
488-4910-534-43-30 - Electric	\$905	—	—	\$4,000	\$1,000	-\$3,000
488-4910-534-43-50 - Disposal Charges	\$7,056,889	\$7,452,777	\$5,184,103	\$8,034,014	\$8,435,715	\$401,701
488-4910-534-43-55 - Hazardous Waste Charges	\$117,984	\$87,832	\$38,688	\$125,000	\$125,000	\$0
488-4910-534-43-58 - Disp Charges Oes	\$551,138	\$441,730	\$353,544	\$783,584	\$783,584	\$0
488-4910-534-44-35 - Leased Assets Gsb 87	\$3,062	\$3,449	—	—	\$0	\$0
488-4910-534-45-95 - Insurance Opeb	\$710	\$35,014	—	\$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	\$267,203	\$353,645	\$182,630	\$280,000	\$294,000	\$14,000
488-4910-534-48-10 - Advertising	\$223	—	—	\$2,500	\$2,500	\$0
488-4910-534-49-20 - Bad Debts	\$7,451	\$6,259	—	—	\$0	\$0
488-4910-534-49-50 - Credit Card Bank Fees	\$52,435	\$67,567	\$50,790	\$45,746	\$69,594	\$23,848
488-4910-534-51-10 - Office Supplies	\$17,118	\$19,740	\$14,513	\$4,500	\$9,500	\$5,000
488-4910-534-52-15 - Small Tools Minor Equip	\$15,210	\$11,663	\$5,341	\$20,000	\$20,000	\$0
488-4910-534-52-20 - Special Supplies	\$303,775	\$276,131	\$79,555	\$345,000	\$332,700	-\$12,300
488-4910-534-52-50 - Clothing	\$13,512	\$10,145	\$7,617	\$10,600	\$10,600	\$0
488-4910-534-54-10 - Publications	—	\$853	—	—	\$1,000	\$1,000
488-4910-534-59-10 - Depreciation	\$243,638	\$242,417	\$163,695	—	\$0	\$0
488-4910-534-59-31 - Gasb 87 Leases	\$3,343	—	—	—	\$0	\$0
OPERATING EXPENSES TOTAL	\$10,249,032	\$10,599,306	\$7,335,638	\$11,673,973	\$12,133,830	\$459,857
Capital						
488-4910-534-62-00 - Buildings	—	\$129,894	\$10,694	—	\$0	\$0
488-4910-534-64-05 - Motor Vehicles	\$113,067	\$278,981	\$65,240	\$215,000	\$295,800	\$80,800
488-4910-534-64-10 - Heavy Machinery & Equip	\$44,478	\$12,189	\$51,728	\$180,000	\$0	-\$180,000
488-4910-534-69-99 - Additions To Bal Sheet	-\$157,545	-\$421,064	-\$65,240	—	\$0	\$0
CAPITAL TOTAL	\$0	\$0	\$62,422	\$395,000	\$295,800	-\$99,200
Debt Service						
488-4910-534-71-80 - Notes Pay Capital Lease	\$237,396	\$194,461	\$76,614	\$76,614	\$76,614	\$0
488-4910-534-71-99 - Rcls To Balance Sheet	-\$237,397	-\$194,461	-\$76,614	—	\$0	\$0
488-4910-534-72-60 - Interest N/P Capital	\$4,053	\$1,541	\$337	\$383	\$383	\$0
DEBT SERVICE TOTAL	\$4,052	\$1,541	\$337	\$76,997	\$76,997	\$0
Grant in Aid						
488-4910-534-82-05 - Donations	\$10,000	—	—	—	\$10,000	\$10,000
488-4910-534-82-06 - Special Events Funding	\$3,006	\$5,638	\$10,957	\$10,000	\$10,000	\$0
GRANT IN AID TOTAL	\$13,006	\$5,638	\$10,957	\$10,000	\$20,000	\$10,000
Other Expenses						
488-4910-534-95-10 - Loss On Fixed Asset Disp	\$11,729	—	—	—	\$0	\$0
488-4910-534-99-10 - Contingency	—	—	—	\$350,000	\$498,419	\$148,419
OTHER EXPENSES TOTAL	\$11,729	—	—	\$350,000	\$498,419	\$148,419

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	VARIANCE
	FY2024	FY2025	FY2026	FY2026	FY2027	
ENVIRONMENTAL SERVICES TOTAL	\$12,641,468	\$12,909,775	\$9,564,007	\$15,483,265	\$16,217,680	\$734,415
EXPENDITURES TOTAL	\$12,641,468	\$12,909,775	\$9,629,740	\$15,483,265	\$16,217,680	\$734,415

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		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Miscellaneous Revenues						
501-0000-361-361.10-00 - Interest Earnings	\$12,433	\$12,102	\$10,981	\$1,500	\$9,000	\$7,500
501-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	\$18,044	\$1,278	-\$8,722	\$0	\$0	\$0
501-0000-361-361.35-00 - Int Realized Gain(Loss)	-\$2,131	\$379	\$800	\$0	\$0	\$0
501-0000-369-369.92-00 - Other Revenues	–	\$555,119	–	\$0	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$28,346	\$568,878	\$3,059	\$1,500	\$9,000	\$7,500
Other Sources						
501-0000-382-382.20-00 - Central Stores Svc Fees	\$811,365	\$840,735	\$577,305	\$864,488	\$864,488	\$0
OTHER SOURCES TOTAL	\$811,365	\$840,735	\$577,305	\$864,488	\$864,488	\$0
Other Financing Sources						
501-0000-392-392.20-00 - Budgetary Retained Earn	–	–	–	\$0	\$12,879	\$12,879
OTHER FINANCING SOURCES TOTAL	–	–	–	\$0	\$12,879	\$12,879
REVENUES TOTAL	\$839,711	\$1,409,613	\$580,364	\$865,988	\$886,367	\$20,379
Expenditures						
Personal Services						
Regular Salaries & Wages						
12-24 - Non Exempt General Emp	\$157,821	\$164,930	\$118,143	\$174,314	\$189,978	\$15,664
REGULAR SALARIES & WAGES TOTAL	\$157,821	\$164,930	\$118,143	\$174,314	\$189,978	\$15,664
Other Salaries & Wages						
13-10 - Temporary & Part Time	\$21,233	\$21,505	\$26,721	\$0	\$0	\$0
13-20 - Drop Plan Vac/Sick Payout	–	–	\$19,633	\$0	\$0	\$0
OTHER SALARIES & WAGES TOTAL	\$21,233	\$21,505	\$46,355	\$0	\$0	\$0
Overtime						
14-10 - Overtime Regular	\$56,930	\$39,687	\$15,524	\$40,000	\$40,000	\$0
14-40 - Overtime Call-In	\$352	\$1,046	\$15	\$6,000	\$6,000	\$0
OVERTIME TOTAL	\$57,283	\$40,732	\$15,539	\$46,000	\$46,000	\$0
Special Pay						
15-10 - Stand By	\$5,807	\$4,743	–	\$2,000	\$2,000	\$0
15-70 - Incentive Pay	–	\$1	\$0	\$0	\$0	\$0
15-71 - Essential First Responders	–	\$9	–	\$0	\$0	\$0
SPECIAL PAY TOTAL	\$5,807	\$4,753	\$0	\$2,000	\$2,000	\$0
Fica Taxes						
21-00 - Fica Taxes	\$17,735	\$16,936	\$13,257	\$13,336	\$14,534	\$1,198
FICA TAXES TOTAL	\$17,735	\$16,936	\$13,257	\$13,336	\$14,534	\$1,198
Retirement Contributions						

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
22-10 - Genl Employees Retirement	\$74,991	\$80,294	\$86,031	\$86,031	\$86,127	\$96
RETIREMENT CONTRIBUTIONS TOTAL	\$74,991	\$80,294	\$86,031	\$86,031	\$86,127	\$96
Health Insurance						
23-20 - Gen Empl Veba Trust	\$3,551	\$3,705	\$2,658	\$4,504	\$4,887	\$383
HEALTH INSURANCE TOTAL	\$3,551	\$3,705	\$2,658	\$4,504	\$4,887	\$383
Allowances						
26-60 - Allowance -Cell Phone	\$579	\$484	\$342	\$1,162	\$1,162	\$0
ALLOWANCES TOTAL	\$579	\$484	\$342	\$1,162	\$1,162	\$0
PERSONAL SERVICES TOTAL	\$338,999	\$333,340	\$282,324	\$327,347	\$344,688	\$17,341
Operating Expenses						
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	\$92,603	\$97,233	\$68,640	\$102,960	\$112,309	\$9,349
39-20 - Central Svcs Chgs	\$6,877	\$8,499	\$5,836	\$8,754	\$10,323	\$1,569
39-60 - Insur Svc Chgs -Health	\$40,819	\$52,627	\$36,872	\$55,308	\$52,490	-\$2,818
39-65 - Insur Svc Chgs -Risk Mgmt	\$17,158	\$18,490	\$12,781	\$19,171	\$19,171	\$0
39-80 - Vehicle Service Chgs	\$1,942	\$2,084	\$1,557	\$2,335	\$2,501	\$166
39-90 - Information Tech Charges	\$30,909	\$34,797	\$23,704	\$35,558	\$33,399	-\$2,159
INTERGOVERNMENT OPER SVCS TOTAL	\$190,308	\$213,730	\$149,389	\$224,086	\$230,193	\$6,107
Travel Education Member						
40-10 - Travel Education Member	-	-	-	\$4,000	\$4,000	\$0
TRAVEL EDUCATION MEMBER TOTAL	-	-	-	\$4,000	\$4,000	\$0
Utility Services						
43-30 - Electric	\$135	\$122	\$65	\$141	\$141	\$0
43-40 - Water And Wastewater	\$15,553	\$17,305	\$12,580	\$16,000	\$16,000	\$0
UTILITY SERVICES TOTAL	\$15,688	\$17,427	\$12,645	\$16,141	\$16,141	\$0
Rentals & Leases						
44-30 - Land Rent	\$17,834	\$18,080	\$12,197	\$18,296	\$18,887	\$591
RENTALS & LEASES TOTAL	\$17,834	\$18,080	\$12,197	\$18,296	\$18,887	\$591
Insurance						
45-95 - Insurance Opeb	\$97	\$239	-	\$0	\$0	\$0
INSURANCE TOTAL	\$97	\$239	-	\$0	\$0	\$0
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	\$3,506	\$3,877	\$148	\$4,000	\$4,000	\$0
46-30 - Machinery & Equipment	\$4,626	\$2,628	\$819	\$6,000	\$6,000	\$0
46-50 - Special Services	\$7,427	\$1,490	\$553	\$4,258	\$4,258	\$0
REPAIR & MAINTENANCE TOTAL	\$15,558	\$7,995	\$1,520	\$14,258	\$14,258	\$0
Other Current Charges						
49-10 - Inventory Over/Short	\$620,300	\$0	\$899	\$500	\$500	\$0
OTHER CURRENT CHARGES TOTAL	\$620,300	\$0	\$899	\$500	\$500	\$0
Office Supplies						
51-10 - Office Supplies	\$377	\$1,084	\$690	\$1,000	\$1,000	\$0
OFFICE SUPPLIES TOTAL	\$377	\$1,084	\$690	\$1,000	\$1,000	\$0
Operating Supplies						
52-15 - Small Tools Minor Equip	\$0	\$337	\$24	\$4,000	\$4,000	\$0
52-20 - Special Supplies	\$2,762	\$2,603	\$1,525	\$1,500	\$1,500	\$0
52-50 - Clothing	\$2,008	\$907	-	\$2,000	\$2,000	\$0
OPERATING SUPPLIES TOTAL	\$4,770	\$3,846	\$1,549	\$7,500	\$7,500	\$0
OPERATING EXPENSES TOTAL	\$864,932	\$262,402	\$178,889	\$285,781	\$292,479	\$6,698
Capital						
Machinery & Equipment						

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
64-10 - Heavy Machinery & Equip	–	–	–	\$0	\$49,200	\$49,200
MACHINERY & EQUIPMENT TOTAL	–	–	–	\$0	\$49,200	\$49,200
CAPITAL TOTAL	–	–	–	\$0	\$49,200	\$49,200
Other Expenses						
Loss On Fixed Asset Disp	\$837	–	–	\$0	\$0	\$0
Nonoperating Expenditures						
99-20 - Working Capital Reserve	\$0	–	–	\$252,860	\$200,000	-\$52,860
NONOPERATING EXPENDITURES TOTAL	\$0	–	–	\$252,860	\$200,000	-\$52,860
OTHER EXPENSES TOTAL	\$837	–	–	\$252,860	\$200,000	-\$52,860
EXPENDITURES TOTAL	\$1,204,769	\$595,742	\$461,213	\$865,988	\$886,367	\$20,379

Fund 501 - Central Stores by Division

501-5110 – Central Stores Operations By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Central Stores Operations						
Personal Services						
501-5110-593-12-24 - Non Exempt General Emp	\$157,821	\$164,930	\$118,143	\$174,314	\$189,978	\$15,664
501-5110-593-13-10 - Temporary & Part Time	\$21,233	\$21,505	\$26,721	–	\$0	\$0
501-5110-593-13-20 - Drop Plan Vac/Sick Payout	–	–	\$19,633	–	\$0	\$0
501-5110-593-14-10 - Overtime Regular	\$56,930	\$39,687	\$15,524	\$40,000	\$40,000	\$0
501-5110-593-14-40 - Overtime Call-In	\$352	\$1,046	\$15	\$6,000	\$6,000	\$0
501-5110-593-15-10 - Stand By	\$5,807	\$4,743	–	\$2,000	\$2,000	\$0
501-5110-593-15-70 - Incentive Pay	–	\$1	\$0	–	\$0	\$0
501-5110-593-15-71 - Essential First Responders	–	\$9	–	–	\$0	\$0
501-5110-593-21-00 - Fica Taxes	\$17,735	\$16,936	\$13,257	\$13,336	\$14,534	\$1,198
501-5110-593-22-10 - Genl Employees Retirement	\$74,991	\$80,294	\$86,031	\$86,031	\$86,127	\$96
501-5110-593-23-20 - Gen Empl Veba Trust	\$3,551	\$3,705	\$2,658	\$4,504	\$4,887	\$383
501-5110-593-26-60 - Allowance -Cell Phone	\$579	\$484	\$342	\$1,162	\$1,162	\$0
PERSONAL SERVICES TOTAL	\$338,999	\$333,340	\$282,324	\$327,347	\$344,688	\$17,341
Operating Expenses						
501-5110-593-39-10 - Administrative Svc Chg	\$92,603	\$97,233	\$68,640	\$102,960	\$112,309	\$9,349
501-5110-593-39-20 - Central Svcs Chgs	\$6,877	\$8,499	\$5,836	\$8,754	\$10,323	\$1,569
501-5110-593-39-60 - Insur Svc Chgs - Health	\$40,819	\$52,627	\$36,872	\$55,308	\$52,490	-\$2,818
501-5110-593-39-65 - Insur Svc Chgs - Risk Mgmt	\$17,158	\$18,490	\$12,781	\$19,171	\$19,171	\$0
501-5110-593-39-80 - Vehicle Service Chgs	\$1,942	\$2,084	\$1,557	\$2,335	\$2,501	\$166
501-5110-593-39-90 - Information Tech Charges	\$30,909	\$34,797	\$23,704	\$35,558	\$33,399	-\$2,159
501-5110-593-40-10 - Travel Education Member	–	–	–	\$4,000	\$4,000	\$0
501-5110-593-43-30 - Electric	\$135	\$122	\$65	\$141	\$141	\$0
501-5110-593-43-40 - Water And Wastewater	\$15,553	\$17,305	\$12,580	\$16,000	\$16,000	\$0
501-5110-593-44-30 - Land Rent	\$17,834	\$18,080	\$12,197	\$18,296	\$18,887	\$591
501-5110-593-45-95 - Insurance Opeb	\$97	\$239	–	–	\$0	\$0
501-5110-593-46-10 - Land, Bldgs, Improvements	\$3,506	\$3,877	\$148	\$4,000	\$4,000	\$0
501-5110-593-46-30 - Machinery & Equipment	\$4,626	\$2,628	\$819	\$6,000	\$6,000	\$0
501-5110-593-46-50 - Special Services	\$7,427	\$1,490	\$553	\$4,258	\$4,258	\$0
501-5110-593-49-10 - Inventory Over/Short	\$620,300	\$0	\$899	\$500	\$500	\$0
501-5110-593-51-10 - Office Supplies	\$377	\$1,084	\$690	\$1,000	\$1,000	\$0
501-5110-593-52-15 - Small Tools Minor Equip	–	\$337	\$24	\$4,000	\$4,000	\$0
501-5110-593-52-20 - Special Supplies	\$2,762	\$2,603	\$1,525	\$1,500	\$1,500	\$0
501-5110-593-52-50 - Clothing	\$2,008	\$907	–	\$2,000	\$2,000	\$0
OPERATING EXPENSES TOTAL	\$864,932	\$262,402	\$178,889	\$285,781	\$292,479	\$6,698
Capital						

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
501-5110-593-64-10 - Heavy Machinery & Equip	—	—	—	—	\$49,200	\$49,200
CAPITAL TOTAL	—	—	—	—	\$49,200	\$49,200
Other Expenses						
501-5110-593-95-10 - Loss On Fixed Asset Disp	\$837	—	—	—	\$0	\$0
501-5110-593-99-20 - Working Capital Reserve	\$0	—	—	\$252,860	\$200,000	-\$52,860
OTHER EXPENSES TOTAL	\$837	—	—	\$252,860	\$200,000	-\$52,860
CENTRAL STORES OPERATIONS TOTAL	\$1,204,769	\$595,742	\$461,213	\$865,988	\$886,367	\$20,379
EXPENDITURES TOTAL	\$1,204,769	\$595,742	\$461,213	\$865,988	\$886,367	\$20,379

Fund 502 - Information Technologies Fund Revenues and Expenditures

Fund 502 - Information Technologies Fund Summary

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Miscellaneous Revenues						
502-0000-361-361.10-00 - Interest Earnings	\$16,685	\$46,101	\$11,519	\$14,000	\$20,000	\$6,000
502-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	\$33,293	\$8,370	-\$23,113	\$0	\$0	\$0
502-0000-361-361.35-00 - Int Realized Gain(Loss)	-\$2,281	\$1,067	\$1,055	\$0	\$0	\$0
502-0000-369-369.92-00 - Other Revenues	—	\$1	—	\$0	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$47,698	\$55,538	-\$10,539	\$14,000	\$20,000	\$6,000
Other Sources						
502-0000-382-382.30-00 - Info Sys Service Fees	\$3,897,815	\$4,385,927	\$2,987,904	\$4,467,912	\$4,850,995	\$383,083
OTHER SOURCES TOTAL	\$3,897,815	\$4,385,927	\$2,987,904	\$4,467,912	\$4,850,995	\$383,083
REVENUES TOTAL	\$3,945,513	\$4,441,465	\$2,977,365	\$4,481,912	\$4,870,995	\$389,083
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	\$196,837	\$209,604	\$153,285	\$219,226	\$226,898	\$7,672
EXEC SALARIES TOTAL	\$196,837	\$209,604	\$153,285	\$219,226	\$226,898	\$7,672
Regular Salaries & Wages						
12-10 - Exempt	\$298,103	\$316,257	\$233,149	\$336,430	\$359,294	\$22,864
12-24 - Non Exempt General Emp	\$677,131	\$789,343	\$630,564	\$988,854	\$968,558	-\$20,296
12-30 - Assignment Differential	\$21,453	\$20,874	\$50	\$17,000	\$0	-\$17,000
12-60 - Accrued Vacation/Sick Lve	\$20,282	\$86,614	—	\$0	\$0	\$0
REGULAR SALARIES & WAGES TOTAL	\$1,016,968	\$1,213,087	\$863,763	\$1,342,284	\$1,327,852	-\$14,432
Other Salaries & Wages						
13-10 - Temporary & Part Time	\$3,921	—	—	\$0	\$0	\$0
13-20 - Drop Plan Vac/Sick Payout	\$19,858	\$37,009	\$28,434	\$10,000	\$10,000	\$0
OTHER SALARIES & WAGES TOTAL	\$23,778	\$37,009	\$28,434	\$10,000	\$10,000	\$0
Overtime						
14-10 - Overtime Regular	\$3,306	\$8,332	\$3,228	\$10,000	\$10,000	\$0
14-40 - Overtime Call-In	\$4,384	\$4,073	\$4,919	\$5,070	\$5,070	\$0
OVERTIME TOTAL	\$7,690	\$12,405	\$8,148	\$15,070	\$15,070	\$0
Special Pay						
15-10 - Stand By	\$6,576	\$6,554	\$4,547	\$13,000	\$13,000	\$0
17-10 - Sick Lv Sellback	\$4,187	\$917	\$4,258	\$4,800	\$4,800	\$0
17-20 - Vacation Lv Sellback	\$1,057	\$1,901	\$3,162	\$6,000	\$6,000	\$0
SPECIAL PAY TOTAL	\$11,820	\$9,372	\$11,966	\$23,800	\$23,800	\$0
Fica Taxes						
21-00 - Fica Taxes	\$91,904	\$103,958	\$77,765	\$8,276	\$119,633	\$111,357
FICA TAXES TOTAL	\$91,904	\$103,958	\$77,765	\$8,276	\$119,633	\$111,357
Retirement Contributions						
22-10 - Genl Employees Retirement	\$439,274	\$477,666	\$513,041	\$513,041	\$513,897	\$856
RETIREMENT CONTRIBUTIONS TOTAL	\$439,274	\$477,666	\$513,041	\$513,041	\$513,897	\$856
Health Insurance						
23-20 - Gen Empl Veba Trust	\$26,371	\$29,589	\$22,882	\$2,433	\$39,096	\$36,663
HEALTH INSURANCE TOTAL	\$26,371	\$29,589	\$22,882	\$2,433	\$39,096	\$36,663
Allowances						

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
26-20 - Automobile	\$17,623	\$20,972	\$15,790	\$20,000	\$20,000	\$0
26-40 - Education	—	—	—	\$720	\$720	\$0
26-60 - Allowance -Cell Phone	\$3,658	\$4,070	\$3,073	\$4,500	\$4,500	\$0
ALLOWANCES TOTAL	\$21,281	\$25,041	\$18,862	\$25,220	\$25,220	\$0
PERSONAL SERVICES TOTAL	\$1,835,924	\$2,117,732	\$1,698,145	\$2,159,350	\$2,301,466	\$142,116
Operating Expenses						
Professional Services						
31-60 - Other Professional	-\$73,215	\$298,544	\$162,266	\$43,510	\$43,510	\$0
31-90 - Cybersecurity	\$92,448	\$49,907	\$74,417	\$110,239	\$153,700	\$43,461
PROFESSIONAL SERVICES TOTAL	\$19,233	\$348,451	\$236,682	\$153,749	\$197,210	\$43,461
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	\$120,794	\$126,834	\$89,537	\$134,305	\$146,500	\$12,195
39-20 - Central Svcs Chgs	\$26,697	\$32,992	\$22,655	\$33,982	\$40,074	\$6,092
39-30 - Central Stores Chgs	\$1,444	\$1,497	\$1,028	\$1,542	\$1,542	\$0
39-60 - Insur Svc Chgs -Health	\$163,879	\$211,285	\$148,034	\$222,051	\$210,737	-\$11,314
39-65 - Insur Svc Chgs -Risk Mgmt	\$13,858	\$14,933	\$10,322	\$15,483	\$15,483	\$0
39-80 - Vehicle Service Chgs	\$1,454	\$1,560	\$1,165	\$1,748	\$1,872	\$124
INTERGOVERNMENT OPER SVCS TOTAL	\$328,126	\$389,101	\$272,741	\$409,111	\$416,208	\$7,097
Travel Education Member						
40-10 - Travel Education Member	\$260	\$7	—	\$5,000	\$0	-\$5,000
TRAVEL EDUCATION MEMBER TOTAL	\$260	\$7	—	\$5,000	\$0	-\$5,000
Communications & Freight						
41-20 - Postage	\$14	\$327	—	\$1,852	\$1,852	\$0
COMMUNICATIONS & FREIGHT TOTAL	\$14	\$327	—	\$1,852	\$1,852	\$0
Utility Services						
43-10 - Communication Svc/Phone	\$69,881	\$53,331	\$17,651	\$75,000	\$38,397	-\$36,603
UTILITY SERVICES TOTAL	\$69,881	\$53,331	\$17,651	\$75,000	\$38,397	-\$36,603
Insurance						
45-95 - Insurance Opeb	\$16,841	\$17,427	—	\$0	\$0	\$0
INSURANCE TOTAL	\$16,841	\$17,427	—	\$0	\$0	\$0
Repair & Maintenance						
46-30 - Machinery & Equipment	\$253,962	\$209,143	\$159,348	\$232,943	\$232,943	\$0
46-40 - Maintenance Contracts	\$752,440	\$686,211	\$675,276	\$791,983	\$792,313	\$330
46-50 - Special Services	\$65,479	\$24,604	\$1,398	\$8,500	\$8,500	\$0
REPAIR & MAINTENANCE TOTAL	\$1,071,881	\$919,958	\$836,022	\$1,033,426	\$1,033,756	\$330
Office Supplies						
51-10 - Office Supplies	\$9,551	\$8,821	\$5,741	\$9,900	\$9,900	\$0
OFFICE SUPPLIES TOTAL	\$9,551	\$8,821	\$5,741	\$9,900	\$9,900	\$0
Operating Supplies						
52-15 - Small Tools Minor Equip	\$5,765	\$8,600	—	\$11,500	\$11,500	\$0
52-20 - Special Supplies	\$27,382	\$29,550	\$16,767	\$28,610	\$25,610	-\$3,000
52-22 - Data Backups	\$15,275	\$70,033	\$5,775	\$20,711	\$20,711	\$0
52-25 - Software Purchases	\$60,188	\$60,314	\$35,321	\$64,942	\$64,942	\$0
OPERATING SUPPLIES TOTAL	\$108,610	\$168,497	\$57,863	\$125,763	\$122,763	-\$3,000
Depreciation						
59-10 - Depreciation	\$144,364	\$114,135	\$63,550	\$0	\$0	\$0
59-32 - Sbita - Gasb 96	\$137,655	\$133,559	—	\$0	\$0	\$0
DEPRECIATION TOTAL	\$282,018	\$247,694	\$63,550	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$1,906,416	\$2,153,613	\$1,490,250	\$1,813,801	\$1,820,086	\$6,285
Capital						

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Machinery & Equipment						
64-15 - Communications	\$31,292	\$18,681	\$27,413	\$300,000	\$300,000	\$0
64-20 - Computer	\$44,156	\$34,812	—	\$60,000	\$60,000	\$0
MACHINERY & EQUIPMENT TOTAL	\$75,448	\$53,492	\$27,413	\$360,000	\$360,000	\$0
Capital Projects	-\$75,448	-\$53,492	—	\$0	\$0	\$0
CAPITAL TOTAL	\$0	\$0	\$27,413	\$360,000	\$360,000	\$0
Debt Service						
Debt Principal	\$20,748	\$17,229	—	\$0	\$0	\$0
DEBT SERVICE TOTAL	\$20,748	\$17,229	—	\$0	\$0	\$0
Other Expenses						
Loss On Fixed Asset Disp						
95-10 - Loss On Fixed Asset Disp	\$101,998	—	—	\$0	\$0	\$0
LOSS ON FIXED ASSET DISP TOTAL	\$101,998	—	—	\$0	\$0	\$0
Nonoperating Expenditures						
99-10 - Contingency	—	—	—	\$148,761	\$389,443	\$240,682
NONOPERATING EXPENDITURES TOTAL	—	—	—	\$148,761	\$389,443	\$240,682
OTHER EXPENSES TOTAL	\$101,998	—	—	\$148,761	\$389,443	\$240,682
EXPENDITURES TOTAL	\$3,865,087	\$4,288,574	\$3,215,808	\$4,481,912	\$4,870,995	\$389,083

Fund 502 - Information Technologies by Division

502-5210 - IT Operations By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
IT Operation						
Personal Services						
502-5210-594-11-20 - Executive	\$196,837	\$209,604	\$153,285	\$219,226	\$226,898	\$7,672
502-5210-594-12-10 - Exempt	\$298,103	\$316,257	\$233,149	\$336,430	\$359,294	\$22,864
502-5210-594-12-24 - Non Exempt General Emp	\$677,131	\$789,343	\$630,564	\$988,854	\$968,558	-\$20,296
502-5210-594-12-30 - Assignment Differential	\$21,453	\$20,874	\$50	\$17,000	\$0	-\$17,000
502-5210-594-12-60 - Accrued Vacation/Sick Lve	\$20,282	\$86,614	—	—	\$0	\$0
502-5210-594-13-10 - Temporary & Part Time	\$3,921	—	—	—	\$0	\$0
502-5210-594-13-20 - Drop Plan Vac/Sick Payout	\$19,858	\$37,009	\$28,434	\$10,000	\$10,000	\$0
502-5210-594-14-10 - Overtime Regular	\$3,306	\$8,332	\$3,228	\$10,000	\$10,000	\$0
502-5210-594-14-40 - Overtime Call-In	\$4,384	\$4,073	\$4,919	\$5,070	\$5,070	\$0
502-5210-594-15-10 - Stand By	\$6,576	\$6,554	\$4,547	\$13,000	\$13,000	\$0
502-5210-594-17-10 - Sick Lv Sellback	\$4,187	\$917	\$4,258	\$4,800	\$4,800	\$0
502-5210-594-17-20 - Vacation Lv Sellback	\$1,057	\$1,901	\$3,162	\$6,000	\$6,000	\$0
502-5210-594-21-00 - Fica Taxes	\$91,904	\$103,958	\$77,765	\$8,276	\$119,633	\$111,357
502-5210-594-22-10 - Genl Employees Retirement	\$439,274	\$477,666	\$513,041	\$513,041	\$513,897	\$856
502-5210-594-23-20 - Gen Empl Veba Trust	\$26,371	\$29,589	\$22,882	\$2,433	\$39,096	\$36,663
502-5210-594-26-20 - Automobile	\$17,623	\$20,972	\$15,790	\$20,000	\$20,000	\$0
502-5210-594-26-40 - Education	—	—	—	\$720	\$720	\$0
502-5210-594-26-60 - Allowance -Cell Phone	\$3,658	\$4,070	\$3,073	\$4,500	\$4,500	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
PERSONAL SERVICES TOTAL	\$1,835,924	\$2,117,732	\$1,698,145	\$2,159,350	\$2,301,466	\$142,116
Operating Expenses						
502-5210-594-31-60 - Other Professional	-\$73,215	\$101,506	\$16,179	\$43,510	\$43,510	\$0
502-5210-594-31-90 - Cybersecurity	\$92,448	\$49,907	\$74,417	\$110,239	\$153,700	\$43,461
502-5210-594-39-10 - Administrative Svc Chg	\$120,794	\$126,834	\$89,537	\$134,305	\$146,500	\$12,195
502-5210-594-39-20 - Central Svcs Chgs	\$26,697	\$32,992	\$22,655	\$33,982	\$40,074	\$6,092
502-5210-594-39-30 - Central Stores Chgs	\$1,444	\$1,497	\$1,028	\$1,542	\$1,542	\$0
502-5210-594-39-60 - Insur Svc Chgs - Health	\$163,879	\$211,285	\$148,034	\$222,051	\$210,737	-\$11,314
502-5210-594-39-65 - Insur Svc Chgs - Risk Mgmt	\$13,858	\$14,933	\$10,322	\$15,483	\$15,483	\$0
502-5210-594-39-80 - Vehicle Service Chgs	\$1,454	\$1,560	\$1,165	\$1,748	\$1,872	\$124
502-5210-594-40-10 - Travel Education Member	\$260	\$7	—	\$5,000	\$0	-\$5,000
502-5210-594-41-20 - Postage	\$14	\$327	—	\$1,852	\$1,852	\$0
502-5210-594-43-10 - Communication Svc/Phone	\$69,881	\$53,331	\$17,651	\$75,000	\$38,397	-\$36,603
502-5210-594-45-95 - Insurance Opeb	\$16,841	\$17,427	—	—	\$0	\$0
502-5210-594-46-30 - Machinery & Equipment	\$177,986	\$88,156	\$77,227	\$232,943	\$232,943	\$0
502-5210-594-46-40 - Maintenance Contracts	\$631,652	\$632,090	\$599,430	\$756,983	\$754,313	-\$2,670
502-5210-594-51-10 - Office Supplies	\$9,551	\$8,821	\$5,741	\$9,900	\$9,900	\$0
502-5210-594-52-15 - Small Tools Minor Equip	\$4,849	\$3,458	—	\$6,000	\$6,000	\$0
502-5210-594-52-22 - Data Backups	\$15,275	\$70,033	\$5,775	\$20,711	\$20,711	\$0
502-5210-594-52-25 - Software Purchases	\$60,188	\$35,327	\$35,321	\$64,942	\$64,942	\$0
502-5210-594-59-10 - Depreciation	\$65,070	\$65,971	\$39,909	—	\$0	\$0
502-5210-594-59-32 - Sbita - Gasb 96	\$137,655	\$133,559	—	—	\$0	\$0
OPERATING EXPENSES TOTAL	\$1,536,582	\$1,649,020	\$1,144,389	\$1,736,191	\$1,742,476	\$6,285
Capital						
502-5210-594-64-20 - Computer	\$44,156	\$34,812	—	\$60,000	\$60,000	\$0
502-5210-594-69-99 - Additions To Bal Sheet	-\$44,156	-\$34,811	—	—	\$0	\$0
CAPITAL TOTAL	\$0	\$0	—	\$60,000	\$60,000	\$0
Debt Service						
502-5210-594-72-61 - Sbita - Gasb 96	\$20,748	\$17,229	—	—	\$0	\$0
DEBT SERVICE TOTAL	\$20,748	\$17,229	—	—	\$0	\$0
Other Expenses						
502-5210-594-95-10 - Loss On Fixed Asset Disp	\$15,435	—	—	—	\$0	\$0
502-5210-594-99-10 - Contingency	—	—	—	\$148,761	\$389,443	\$240,682
OTHER EXPENSES TOTAL	\$15,435	—	—	\$148,761	\$389,443	\$240,682
IT OPERATION TOTAL	\$3,408,689	\$3,783,981	\$2,842,534	\$4,104,302	\$4,493,385	\$389,083
EXPENDITURES TOTAL	\$3,408,689	\$3,783,981	\$2,842,534	\$4,104,302	\$4,493,385	\$389,083

502-5220 - IT Telecommunications By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
IT Telecommunications						
Operating Expenses						
502-5220-594-31-60 - Other Professional	—	\$197,038	\$146,087	—	\$0	\$0
502-5220-594-46-30 - Machinery & Equipment	\$75,976	\$120,987	\$82,122	—	\$0	\$0
502-5220-594-46-40 - Maintenance Contracts	\$120,787	\$54,121	\$75,846	\$35,000	\$38,000	\$3,000
502-5220-594-46-50 - Special Services	\$65,479	\$24,604	\$1,398	\$8,500	\$8,500	\$0
502-5220-594-52-15 - Small Tools Minor Equip	\$916	\$5,142	—	\$5,500	\$5,500	\$0
502-5220-594-52-20 - Special Supplies	\$27,382	\$29,550	\$16,767	\$28,610	\$25,610	-\$3,000
502-5220-594-52-25 - Software Purchases	—	\$24,987	—	—	\$0	\$0
502-5220-594-59-10 - Depreciation	\$79,294	\$48,164	\$23,641	—	\$0	\$0
OPERATING EXPENSES TOTAL	\$369,834	\$504,593	\$345,861	\$77,610	\$77,610	\$0
Capital						
502-5220-594-64-15 - Communications	\$31,292	\$18,681	\$27,413	\$300,000	\$300,000	\$0
502-5220-594-69-99 - Additions To Bal Sheet	-\$31,292	-\$18,680	—	—	\$0	\$0
CAPITAL TOTAL	\$0	\$0	\$27,413	\$300,000	\$300,000	\$0
Other Expenses						
502-5220-594-95-10 - Loss On Fixed Asset Disp	\$86,564	—	—	—	\$0	\$0
OTHER EXPENSES TOTAL	\$86,564	—	—	—	\$0	\$0
IT TELECOMMUNICATIONS TOTAL	\$456,398	\$504,593	\$373,274	\$377,610	\$377,610	\$0
EXPENDITURES TOTAL	\$456,398	\$504,593	\$373,274	\$377,610	\$377,610	\$0

Fund 503 - Central Services Revenues and Expenditures

Fund 503 - Central Services Fund Summary

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Miscellaneous Revenues						
503-0000-361-361.10-00 - Interest Earnings	\$47,894	\$63,461	\$17,467	\$30,000	\$45,000	\$15,000
503-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	\$64,136	\$2,879	-\$26,601	\$0	\$0	\$0
503-0000-361-361.35-00 - Int Realized Gain(Loss)	-\$8,548	\$802	\$1,524	\$0	\$0	\$0
503-0000-369-369.92-00 - Other Revenues	\$105	—	—	\$0	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$103,587	\$67,142	-\$7,610	\$30,000	\$45,000	\$15,000
Other Sources						
503-0000-382-382.40-00 - Central Service Fees	\$1,806,670	\$2,231,011	\$1,461,285	\$2,081,608	\$2,454,762	\$373,154
OTHER SOURCES TOTAL	\$1,806,670	\$2,231,011	\$1,461,285	\$2,081,608	\$2,454,762	\$373,154
Other Financing Sources						
503-0000-392-392.20-00 - Budgetary Retained Earn	—	—	—	\$533,466	\$191,539	-\$341,927
OTHER FINANCING SOURCES TOTAL	—	—	—	\$533,466	\$191,539	-\$341,927
REVENUES TOTAL	\$1,910,257	\$2,298,153	\$1,453,675	\$2,645,074	\$2,691,301	\$46,227
Expenditures						
Personal Services						
Exec Salaries						
11-20 - Executive	\$106,660	\$162,184	\$118,077	\$170,739	\$182,900	\$12,161
EXEC SALARIES TOTAL	\$106,660	\$162,184	\$118,077	\$170,739	\$182,900	\$12,161
Regular Salaries & Wages						
12-10 - Exempt	\$240,567	\$298,916	\$137,967	\$402,477	\$370,765	-\$31,712
12-24 - Non Exempt General Emp	\$159,461	\$175,176	\$136,534	\$197,351	\$207,418	\$10,067
12-26 - Non Exempt Non Bargaining	\$9,694	\$54,675	\$40,351	\$57,552	\$73,551	\$15,999
12-30 - Assignment Differential	\$12,524	\$7,570	\$5,301	\$9,413	\$9,413	\$0
12-60 - Accrued Vacation/Sick Lve	-\$54,566	\$20,808	—	\$0	\$0	\$0
REGULAR SALARIES & WAGES TOTAL	\$367,681	\$557,144	\$320,153	\$666,793	\$661,147	-\$5,646
Other Salaries & Wages						
13-10 - Temporary & Part Time	\$35,602	\$73,750	\$40,774	\$37,000	\$57,942	\$20,942
13-20 - Drop Plan Vac/Sick Payout	\$58,261	\$2,743	—	\$0	\$0	\$0
OTHER SALARIES & WAGES TOTAL	\$93,862	\$76,493	\$40,774	\$37,000	\$57,942	\$20,942
Overtime						
14-10 - Overtime Regular	\$862	\$3,649	\$3,791	\$7,000	\$7,000	\$0
14-40 - Overtime Call-In	—	\$966	—	\$0	\$0	\$0
OVERTIME TOTAL	\$862	\$4,615	\$3,791	\$7,000	\$7,000	\$0
Special Pay						
15-40 - Paid Vacation Term Empl	\$31,663	\$10,575	\$8,536	\$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	\$877	\$1,200	\$1,200	\$0
17-10 - Sick Lv Sellback	—	\$579	\$1,107	\$2,000	\$2,000	\$0
17-20 - Vacation Lv Sellback	—	\$579	\$1,107	\$3,000	\$3,000	\$0
SPECIAL PAY TOTAL	\$51,629	\$40,509	\$11,626	\$16,200	\$16,200	\$0
Fica Taxes						
21-00 - Fica Taxes	\$50,759	\$63,296	\$38,089	\$66,412	\$66,910	\$498
FICA TAXES TOTAL	\$50,759	\$63,296	\$38,089	\$66,412	\$66,910	\$498

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Retirement Contributions						
22-10 - Genl Employees Retirement	\$251,320	\$269,684	\$289,798	\$289,798	\$290,257	\$459
RETIREMENT CONTRIBUTIONS TOTAL	\$251,320	\$269,684	\$289,798	\$289,798	\$290,257	\$459
Health Insurance						
23-20 - Gen Empl Veba Trust	\$11,243	\$15,408	\$9,741	\$20,704	\$20,838	\$134
HEALTH INSURANCE TOTAL	\$11,243	\$15,408	\$9,741	\$20,704	\$20,838	\$134
Allowances						
26-20 - Automobile	\$4,049	\$12,035	\$5,994	\$4,200	\$4,200	\$0
26-60 - Allowance -Cell Phone	\$354	\$504	\$341	\$620	\$620	\$0
ALLOWANCES TOTAL	\$4,403	\$12,539	\$6,336	\$4,820	\$4,820	\$0
PERSONAL SERVICES TOTAL	\$938,419	\$1,201,872	\$838,386	\$1,279,466	\$1,308,014	\$28,548
Operating Expenses						
Professional Services						
31-60 - Other Professional	\$32,778	\$67,218	\$215,178	\$205,800	\$196,800	-\$9,000
PROFESSIONAL SERVICES TOTAL	\$32,778	\$67,218	\$215,178	\$205,800	\$196,800	-\$9,000
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	\$134,312	\$141,028	\$99,557	\$149,335	\$162,895	\$13,560
39-30 - Central Stores Chgs	\$24,779	\$25,696	\$17,645	\$26,467	\$26,467	\$0
39-60 - Insur Svc Chgs -Health	\$71,189	\$91,783	\$64,307	\$96,460	\$91,545	-\$4,915
39-65 - Insur Svc Chgs -Risk Mgmt	\$10,136	\$10,922	\$7,549	\$11,324	\$11,324	\$0
39-80 - Vehicle Service Chgs	\$4,964	\$5,326	\$3,979	\$5,968	\$6,392	\$424
39-90 - Information Tech Charges	\$53,272	\$59,973	\$40,856	\$61,285	\$82,094	\$20,809
INTERGOVERNMENT OPER SVCS TOTAL	\$298,652	\$334,728	\$233,892	\$350,839	\$380,717	\$29,878
Travel Education Member						
40-10 - Travel Education Member	\$14,540	\$15,074	\$3,574	\$19,060	\$19,060	\$0
TRAVEL EDUCATION MEMBER TOTAL	\$14,540	\$15,074	\$3,574	\$19,060	\$19,060	\$0
Communications & Freight						
41-20 - Postage	\$89	\$437	—	\$200	\$200	\$0
COMMUNICATIONS & FREIGHT TOTAL	\$89	\$437	—	\$200	\$200	\$0
Utility Services						
43-10 - Communication Svc/Phone	\$143	\$1,241	\$3,189	\$0	\$0	\$0
43-30 - Electric	\$13,758	\$13,757	\$9,590	\$20,350	\$20,350	\$0
UTILITY SERVICES TOTAL	\$13,900	\$14,998	\$12,779	\$20,350	\$20,350	\$0
Rentals & Leases						
44-10 - Rentals & Leases	\$121,395	\$172,020	\$92,574	\$187,418	\$177,418	-\$10,000
RENTALS & LEASES TOTAL	\$121,395	\$172,020	\$92,574	\$187,418	\$177,418	-\$10,000
Insurance						
45-95 - Insurance Opeb	\$225	\$33,820	—	\$0	\$0	\$0
INSURANCE TOTAL	\$225	\$33,820	—	\$0	\$0	\$0
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	\$46,737	\$363	\$731	\$1,500	\$1,500	\$0
46-30 - Machinery & Equipment	\$0	\$270	\$0	\$2,500	\$2,500	\$0
46-40 - Maintenance Contracts	\$8,976	\$10,985	\$18,118	\$18,700	\$18,700	\$0
46-50 - Special Services	\$231	\$2,566	\$225	\$6,290	\$6,290	\$0
REPAIR & MAINTENANCE TOTAL	\$55,944	\$14,184	\$19,075	\$28,990	\$28,990	\$0
Promotional Activities						
48-10 - Advertising	\$320	\$4,268	\$4,766	\$5,612	\$5,612	\$0
PROMOTIONAL ACTIVITIES TOTAL	\$320	\$4,268	\$4,766	\$5,612	\$5,612	\$0
Office Supplies						
51-10 - Office Supplies	\$31,804	\$31,558	\$16,333	\$62,700	\$60,758	-\$1,942

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
OFFICE SUPPLIES TOTAL	\$31,804	\$31,558	\$16,333	\$62,700	\$60,758	-\$1,942
Operating Supplies						
52-15 - Small Tools Minor Equip	\$933	\$9,185	\$5,012	\$8,621	\$3,920	-\$4,701
52-20 - Special Supplies	\$3,572	\$9,882	\$4,642	\$6,970	\$6,970	\$0
52-25 - Software Purchases	\$24,813	\$88,293	\$108,146	\$68,117	\$68,117	\$0
52-50 - Clothing	\$1,047	\$0	–	\$3,000	\$3,000	\$0
52-55 - Cleaning	\$289,449	\$283,582	\$227,983	\$297,931	\$311,375	\$13,444
OPERATING SUPPLIES TOTAL	\$319,814	\$390,943	\$345,783	\$384,639	\$393,382	\$8,743
Depreciation						
59-10 - Depreciation	\$19,714	\$21,654	\$13,327	\$0	\$0	\$0
DEPRECIATION TOTAL	\$19,714	\$21,654	\$13,327	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$909,176	\$1,100,902	\$957,279	\$1,265,608	\$1,283,287	\$17,679
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	–	–	\$23,269	\$0	\$0	\$0
64-35 - Office	–	\$14,547	–	\$0	\$0	\$0
MACHINERY & EQUIPMENT TOTAL	–	\$14,547	\$23,269	\$0	\$0	\$0
Capital Projects	–	-\$14,547	–	\$0	\$0	\$0
CAPITAL TOTAL	–	\$0	\$23,269	\$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	–	\$100,000	\$100,000	\$0
NONOPERATING EXPENDITURES TOTAL	–	\$0	–	\$100,000	\$100,000	\$0
OTHER EXPENSES TOTAL	\$10,331	\$0	–	\$100,000	\$100,000	\$0
EXPENDITURES TOTAL	\$1,857,925	\$2,302,774	\$1,818,934	\$2,645,074	\$2,691,301	\$46,227

Fund 503 - Central Services by Division

503-5310 - Procurement and Contracts By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Procurement & Contracts						
Personal Services						
503-5310-595-11-20 - Executive	\$106,660	\$162,184	\$118,077	\$170,739	\$182,900	\$12,161
503-5310-595-12-10 - Exempt	\$240,567	\$298,916	\$137,967	\$402,477	\$370,765	-\$31,712
503-5310-595-12-24 - Non Exempt General Emp	\$106,276	\$116,349	\$95,387	\$138,704	\$146,134	\$7,430
503-5310-595-12-26 - Non Exempt Non Bargaining	\$9,694	\$54,675	\$40,351	\$57,552	\$73,551	\$15,999
503-5310-595-12-30 - Assignment Differential	\$12,524	\$7,570	\$5,301	\$6,000	\$6,000	\$0
503-5310-595-12-60 - Accrued Vacation/Sick Lve	-\$54,566	\$20,808	—	—	\$0	\$0
503-5310-595-13-10 - Temporary & Part Time	—	\$36,354	\$8,070	—	\$0	\$0
503-5310-595-13-20 - Drop Plan Vac/Sick Payout	\$55,518	—	—	—	\$0	\$0
503-5310-595-14-10 - Overtime Regular	\$862	\$3,610	\$3,791	\$2,000	\$2,000	\$0
503-5310-595-14-40 - Overtime Call-In	—	\$966	—	—	\$0	\$0
503-5310-595-15-40 - Paid Vacation Term Empl	\$31,663	\$10,575	\$8,536	\$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	\$877	\$1,200	\$1,200	\$0
503-5310-595-17-10 - Sick Lv Sellback	—	\$579	\$1,107	\$1,000	\$1,000	\$0
503-5310-595-17-20 - Vacation Lv Sellback	—	\$579	\$1,107	\$3,000	\$3,000	\$0
503-5310-595-21-00 - Fica Taxes	\$43,792	\$55,756	\$32,464	\$58,865	\$59,161	\$296
503-5310-595-22-10 - Genl Employees Retirement	\$226,610	\$243,136	\$261,718	\$261,718	\$262,143	\$425
503-5310-595-23-20 - Gen Empl Veba Trust	\$10,046	\$14,084	\$8,815	\$19,237	\$19,305	\$68
503-5310-595-26-20 - Automobile	\$4,049	\$12,035	\$5,994	\$4,200	\$4,200	\$0
503-5310-595-26-60 - Allowance -Cell Phone	\$354	\$504	\$341	\$620	\$620	\$0
PERSONAL SERVICES TOTAL	\$814,016	\$1,067,455	\$729,903	\$1,137,312	\$1,141,979	\$4,667
Operating Expenses						
503-5310-595-31-60 - Other Professional	\$1,178	\$58,218	\$215,178	\$196,800	\$196,800	\$0
503-5310-595-39-10 - Administrative Svc Chg	\$134,312	\$141,028	\$99,557	\$149,335	\$162,895	\$13,560
503-5310-595-39-30 - Central Stores Chgs	\$4,251	\$4,408	\$3,027	\$4,540	\$4,540	\$0
503-5310-595-39-60 - Insur Svc Chgs - Health	\$52,315	\$67,449	\$47,257	\$70,886	\$67,274	-\$3,612
503-5310-595-39-65 - Insur Svc Chgs - Risk Mgmt	\$7,595	\$8,184	\$5,657	\$8,485	\$8,485	\$0
503-5310-595-39-90 - Information Tech Charges	\$52,740	\$59,374	\$40,448	\$60,673	\$71,490	\$10,817
503-5310-595-40-10 - Travel Education Member	\$14,540	\$15,074	\$3,574	\$19,060	\$19,060	\$0
503-5310-595-41-20 - Postage	\$89	\$437	—	\$200	\$200	\$0
503-5310-595-43-10 - Communication Svc/Phone	\$143	\$1,241	\$3,189	—	\$0	\$0
503-5310-595-43-30 - Electric	\$13,758	\$13,757	\$9,590	\$20,350	\$20,350	\$0
503-5310-595-44-10 - Rentals & Leases	\$98,552	\$170,664	\$91,152	\$172,418	\$172,418	\$0
503-5310-595-45-95 - Insurance Opeb	\$225	\$33,820	—	—	\$0	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
503-5310-595-46-10 - Land, Bldgs, Improvements	\$46,737	\$363	\$90	\$100	\$100	\$0
503-5310-595-46-50 - Special Services	\$231	\$82	\$189	\$4,290	\$4,290	\$0
503-5310-595-48-10 - Advertising	\$320	\$4,268	\$4,766	\$5,612	\$5,612	\$0
503-5310-595-51-10 - Office Supplies	\$1,694	\$6,261	\$2,751	\$1,700	\$1,700	\$0
503-5310-595-52-15 - Small Tools Minor Equip	\$933	\$1,129	\$5,012	\$5,201	\$500	-\$4,701
503-5310-595-52-20 - Special Supplies	\$3,572	\$9,882	\$4,642	\$6,970	\$6,970	\$0
503-5310-595-52-25 - Software Purchases	\$24,813	\$88,293	\$108,146	\$66,117	\$66,117	\$0
503-5310-595-52-55 - Cleaning	\$289,449	\$283,582	\$227,983	\$297,931	\$311,375	\$13,444
503-5310-595-59-10 - Depreciation	\$9,928	\$9,928	\$3,312	–	\$0	\$0
OPERATING EXPENSES TOTAL	\$757,374	\$977,444	\$875,519	\$1,090,668	\$1,120,176	\$29,508
Other Expenses						
503-5310-595-95-10 - Loss On Fixed Asset Disp	\$10,331	–	–	–	\$0	\$0
503-5310-595-99-10 - Contingency	–	\$0	–	\$100,000	\$100,000	\$0
OTHER EXPENSES TOTAL	\$10,331	\$0	–	\$100,000	\$100,000	\$0
PROCUREMENT & CONTRACTS TOTAL	\$1,581,720	\$2,044,899	\$1,605,422	\$2,327,980	\$2,362,155	\$34,175
EXPENDITURES TOTAL	\$1,581,720	\$2,044,899	\$1,605,422	\$2,327,980	\$2,362,155	\$34,175

503-5330 - Messenger Services By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Messenger Services						
Personal Services						
503-5330-595-12-24 - Non Exempt General Emp	\$53,185	\$58,828	\$41,146	\$58,647	\$61,284	\$2,637
503-5330-595-12-30 - Assignment Differential	—	—	—	\$3,413	\$3,413	\$0
503-5330-595-13-20 - Drop Plan Vac/Sick Payout	\$2,743	\$2,743	—	—	\$0	\$0
503-5330-595-14-10 - Overtime Regular	—	\$39	—	—	\$0	\$0
503-5330-595-17-10 - Sick Lv Sellback	—	—	—	\$1,000	\$1,000	\$0
503-5330-595-21-00 - Fica Taxes	\$4,244	\$4,679	\$3,123	\$4,487	\$4,689	\$202
503-5330-595-22-10 - Genl Employees Retirement	\$24,710	\$26,548	\$28,080	\$28,080	\$28,114	\$34
503-5330-595-23-20 - Gen Empl Veba Trust	\$1,197	\$1,324	\$926	\$1,467	\$1,533	\$66
PERSONAL SERVICES TOTAL	\$86,078	\$94,160	\$73,276	\$97,094	\$100,033	\$2,939
Operating Expenses						
503-5330-595-39-30 - Central Stores Chgs	\$20,528	\$21,288	\$14,618	\$21,927	\$21,927	\$0
503-5330-595-39-60 - Insur Svc Chgs - Health	\$18,874	\$24,334	\$17,049	\$25,574	\$24,271	-\$1,303
503-5330-595-39-65 - Insur Svc Chgs - Risk Mgmt	\$2,541	\$2,738	\$1,893	\$2,839	\$2,839	\$0
503-5330-595-39-80 - Vehicle Service Chgs	\$4,964	\$5,326	\$3,979	\$5,968	\$6,392	\$424
503-5330-595-39-90 - Information Tech Charges	\$532	\$599	\$408	\$612	\$5,367	\$4,755
503-5330-595-44-10 - Rentals & Leases	\$22,843	\$1,356	\$1,422	\$5,000	\$5,000	\$0
503-5330-595-46-10 - Land, Bldgs, Improvements	—	—	—	\$400	\$400	\$0
503-5330-595-46-30 - Machinery & Equipment	—	—	\$0	\$1,000	\$1,000	\$0
503-5330-595-46-40 - Maintenance Contracts	\$8,976	\$10,985	\$18,118	\$12,000	\$12,000	\$0
503-5330-595-46-50 - Special Services	—	\$2,484	\$36	\$1,000	\$1,000	\$0
503-5330-595-51-10 - Office Supplies	\$22,580	\$17,427	\$8,883	\$40,000	\$39,058	-\$942
503-5330-595-52-15 - Small Tools Minor Equip	—	\$8,056	—	\$1,000	\$1,000	\$0
503-5330-595-52-25 - Software Purchases	—	—	—	\$1,000	\$1,000	\$0
503-5330-595-52-50 - Clothing	\$1,047	—	—	\$1,500	\$1,500	\$0
503-5330-595-59-10 - Depreciation	\$9,786	\$11,726	\$8,464	—	\$0	\$0
OPERATING EXPENSES TOTAL	\$112,671	\$106,318	\$74,869	\$119,820	\$122,754	\$2,934
MESSENGER SERVICES TOTAL	\$198,750	\$200,478	\$148,145	\$216,914	\$222,787	\$5,873
EXPENDITURES TOTAL	\$198,750	\$200,478	\$148,145	\$216,914	\$222,787	\$5,873

503-5340 - Print Shop By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Print Shop						
Personal Services						
503-5340-595-13-10 - Temporary & Part Time	\$35,602	\$37,396	\$32,705	\$37,000	\$57,942	\$20,942
503-5340-595-14-10 - Overtime Regular	—	—	—	\$5,000	\$5,000	\$0
503-5340-595-21-00 - Fica Taxes	\$2,724	\$2,861	\$2,502	\$3,060	\$3,060	\$0
PERSONAL SERVICES TOTAL	\$38,325	\$40,257	\$35,207	\$45,060	\$66,002	\$20,942
Operating Expenses						
503-5340-595-31-60 - Other Professional	\$31,600	\$9,000	—	\$9,000	\$0	-\$9,000
503-5340-595-39-90 - Information Tech Charges	—	—	—	—	\$5,237	\$5,237
503-5340-595-44-10 - Rentals & Leases	—	—	—	\$10,000	\$0	-\$10,000
503-5340-595-46-10 - Land, Bldgs, Improvements	—	—	\$641	\$1,000	\$1,000	\$0
503-5340-595-46-30 - Machinery & Equipment	—	\$270	\$0	\$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	\$4,699	\$21,000	\$20,000	-\$1,000
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
503-5340-595-59-10 - Depreciation	—	—	\$1,551	—	\$0	\$0
OPERATING EXPENSES TOTAL	\$39,131	\$17,140	\$6,891	\$55,120	\$40,357	-\$14,763
Capital	—	—	\$23,269	—	\$0	\$0
PRINT SHOP TOTAL	\$77,456	\$57,397	\$65,367	\$100,180	\$106,359	\$6,179
EXPENDITURES TOTAL	\$77,456	\$57,397	\$65,367	\$100,180	\$106,359	\$6,179

Fund 505 - Health Insurance Revenues and Expenditures

Fund 505 - Health Insurance Fund Summary

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Miscellaneous Revenues						
505-0000-361-361.10-00 - Interest Earnings	-\$1,719	\$55,117	\$7,299	\$4,000	\$30,000	\$26,000
505-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	\$37,101	\$27,038	-\$27,038	\$0	\$0	\$0
505-0000-361-361.35-00 - Int Realized Gain(Loss)	-\$2,712	\$1,293	\$672	\$0	\$0	\$0
505-0000-369-369.32-00 - Ppo Insurance Premiums	\$1,953,377	\$1,948,679	\$1,373,426	\$2,148,731	\$2,148,731	\$0
505-0000-369-369.36-00 - Hmo Insurance Premiums	\$1,341,027	\$1,290,858	\$910,151	\$1,350,000	\$1,350,000	\$0
505-0000-369-369.92-00 - Other Revenues	\$100,375	\$125,075	\$125,000	\$125,000	\$125,000	\$0
MISCELLANEOUS REVENUES TOTAL	\$3,427,448	\$3,448,060	\$2,389,510	\$3,627,731	\$3,653,731	\$26,000
Other Sources						
505-0000-382-382.50-00 - Insurance Service Fees	\$10,370,016	\$13,354,599	\$9,356,710	\$13,842,269	\$13,136,969	-\$705,300
OTHER SOURCES TOTAL	\$10,370,016	\$13,354,599	\$9,356,710	\$13,842,269	\$13,136,969	-\$705,300
REVENUES TOTAL	\$13,797,464	\$16,802,659	\$11,746,220	\$17,470,000	\$16,790,700	-\$679,300
Expenditures						
Operating Expenses						
Professional Services						
31-60 - Other Professional	\$141,769	\$63,183	\$138,139	\$25,000	\$25,000	\$0
PROFESSIONAL SERVICES TOTAL	\$141,769	\$63,183	\$138,139	\$25,000	\$25,000	\$0
Travel Education Member						
40-10 - Travel Education Member	–	\$3,879	–	\$1,000	\$1,000	\$0
TRAVEL EDUCATION MEMBER TOTAL	–	\$3,879	–	\$1,000	\$1,000	\$0
Insurance						
45-07 - Premiums - Employee Assis	\$16,830	\$16,830	\$9,818	\$25,000	\$25,000	\$0
45-08 - Dental Insurance Premiums	\$502,373	\$498,466	\$318,968	\$530,000	\$530,000	\$0
45-10 - Health Insur Premiums Hmo	\$5,052,281	\$4,943,751	\$2,540,698	\$5,400,000	\$5,254,200	-\$145,800
45-11 - Health Insur Premiums Ppo	\$9,885,142	\$10,228,054	\$7,727,936	\$10,500,000	\$10,216,500	-\$283,500
45-25 - Special Services	\$146,224	\$143,875	\$56,555	\$192,000	\$192,000	\$0
INSURANCE TOTAL	\$15,602,850	\$15,830,975	\$10,653,974	\$16,647,000	\$16,217,700	-\$429,300
Office Supplies	–	–	\$412	\$0	\$0	\$0
Operating Supplies						
52-20 - Special Supplies	–	–	\$3,151	\$0	\$0	\$0
52-25 - Software Purchases	–	\$0	\$59,035	\$47,000	\$47,000	\$0
OPERATING SUPPLIES TOTAL	–	\$0	\$62,186	\$47,000	\$47,000	\$0
OPERATING EXPENSES TOTAL	\$15,744,620	\$15,898,038	\$10,854,711	\$16,720,000	\$16,290,700	-\$429,300
Other Expenses						
Nonoperating Expenditures						
99-20 - Working Capital Reserve	–	–	–	\$750,000	\$500,000	-\$250,000
NONOPERATING EXPENDITURES TOTAL	–	–	–	\$750,000	\$500,000	-\$250,000
OTHER EXPENSES TOTAL	–	–	–	\$750,000	\$500,000	-\$250,000
EXPENDITURES TOTAL	\$15,744,620	\$15,898,038	\$10,854,711	\$17,470,000	\$16,790,700	-\$679,300

Fund 505 - Health Insurance by Division

505-5510 - Health Insurance Administration By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Health Insurance Administration						
Operating Expenses						
505-5510-596-31-60 - Other Professional	\$141,769	\$63,183	\$138,139	\$25,000	\$25,000	\$0
505-5510-596-40-10 - Travel Education Member	—	\$3,879	—	\$1,000	\$1,000	\$0
505-5510-596-45-07 - Premiums - Employee Assis	\$16,830	\$16,830	\$9,818	\$25,000	\$25,000	\$0
505-5510-596-45-08 - Dental Insurance Premiums	\$502,373	\$498,466	\$318,968	\$530,000	\$530,000	\$0
505-5510-596-45-10 - Health Insur Premiums Hmo	\$5,052,281	\$4,943,751	\$2,540,698	\$5,400,000	\$5,254,200	-\$145,800
505-5510-596-45-11 - Health Insur Premiums Ppo	\$9,885,142	\$10,228,054	\$7,727,936	\$10,500,000	\$10,216,500	-\$283,500
505-5510-596-45-25 - Special Services	\$146,224	\$143,875	\$56,555	\$192,000	\$192,000	\$0
505-5510-596-51-10 - Office Supplies	—	—	\$412	—	\$0	\$0
505-5510-596-52-20 - Special Supplies	—	—	\$3,151	—	\$0	\$0
505-5510-596-52-25 - Software Purchases	—	—	\$59,035	\$47,000	\$47,000	\$0
OPERATING EXPENSES TOTAL	\$15,744,620	\$15,898,038	\$10,854,711	\$16,720,000	\$16,290,700	-\$429,300
Other Expenses						
505-5510-596-99-20 - Working Capital Reserve	—	—	—	\$750,000	\$500,000	-\$250,000
OTHER EXPENSES TOTAL	—	—	—	\$750,000	\$500,000	-\$250,000
HEALTH INSURANCE ADMINISTRATION TOTAL	\$15,744,620	\$15,898,038	\$10,854,711	\$17,470,000	\$16,790,700	-\$679,300
EXPENDITURES TOTAL	\$15,744,620	\$15,898,038	\$10,854,711	\$17,470,000	\$16,790,700	-\$679,300

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		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Miscellaneous Revenues						
506-0000-361-361.10-00 - Interest Earnings	\$538,802	\$796,838	\$354,376	\$400,000	\$480,000	\$80,000
506-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	\$743,004	\$66,779	-\$330,120	\$0	\$0	\$0
506-0000-361-361.35-00 - Int Realized Gain(Loss)	-\$96,953	\$8,444	\$26,625	\$0	\$0	\$0
506-0000-369-369.64-00 - Insurance Subrogation	\$144,228	—	\$30,830	\$150,000	\$150,000	\$0
506-0000-369-369.92-00 - Other Revenues	\$4,037	\$1,500	\$4,500	\$0	\$1,000	\$1,000
MISCELLANEOUS REVENUES TOTAL	\$1,333,117	\$873,561	\$86,211	\$550,000	\$631,000	\$81,000
Other Sources						
506-0000-382-382.50-00 - Insurance Service Fees	\$7,591,268	\$8,176,671	\$5,651,805	\$8,449,215	\$8,449,215	\$0
OTHER SOURCES TOTAL	\$7,591,268	\$8,176,671	\$5,651,805	\$8,449,215	\$8,449,215	\$0
REVENUES TOTAL	\$8,924,385	\$9,050,232	\$5,738,016	\$8,999,215	\$9,080,215	\$81,000
Expenditures						
Personal Services						
Regular Salaries & Wages						
12-10 - Exempt	\$245,604	\$307,808	\$232,965	\$328,556	\$358,723	\$30,167
12-26 - Non Exempt Non Bargaining	\$33,666	\$70,358	\$52,021	\$74,039	\$79,696	\$5,657
12-30 - Assignment Differential	\$3,951	\$4,036	\$1,913	\$2,000	\$2,000	\$0
12-60 - Accrued Vacation/Sick Lve	\$6,078	\$13,444	—	\$0	\$0	\$0
REGULAR SALARIES & WAGES TOTAL	\$289,299	\$395,645	\$286,899	\$404,595	\$440,419	\$35,824
Other Salaries & Wages						
13-10 - Temporary & Part Time	\$47,750	\$24,365	\$12,437	\$65,008	\$65,008	\$0
13-20 - Drop Plan Vac/Sick Payout	—	—	—	\$7,000	\$7,000	\$0
OTHER SALARIES & WAGES TOTAL	\$47,750	\$24,365	\$12,437	\$72,008	\$72,008	\$0
Overtime						
14-10 - Overtime Regular	\$700	\$663	\$66	\$5,000	\$5,000	\$0
OVERTIME TOTAL	\$700	\$663	\$66	\$5,000	\$5,000	\$0
Special Pay						
15-40 - Paid Vacation Term Empl	\$4,601	—	—	\$0	\$0	\$0
15-50 - Paid Sick Leave Term Empl	\$1,970	—	—	\$0	\$0	\$0
17-10 - Sick Lv Sellback	\$1,327	—	—	\$2,000	\$2,000	\$0
17-20 - Vacation Lv Sellback	\$1,327	—	—	\$2,000	\$2,000	\$0
SPECIAL PAY TOTAL	\$9,226	—	—	\$4,000	\$4,000	\$0
Fica Taxes						
21-00 - Fica Taxes	\$26,433	\$31,642	\$23,100	\$30,799	\$33,539	\$2,740
FICA TAXES TOTAL	\$26,433	\$31,642	\$23,100	\$30,799	\$33,539	\$2,740
Retirement Contributions						
22-10 - Genl Employees Retirement	\$146,230	\$157,141	\$166,858	\$166,858	\$167,080	\$222

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
RETIREMENT CONTRIBUTIONS TOTAL	\$146,230	\$157,141	\$166,858	\$166,858	\$167,080	\$222
Health Insurance						
23-20 - Gen Empl Veba Trust	\$6,227	\$8,508	\$6,412	\$10,061	\$10,961	\$900
HEALTH INSURANCE TOTAL	\$6,227	\$8,508	\$6,412	\$10,061	\$10,961	\$900
Allowances						
26-20 - Automobile	\$9,014	\$11,433	\$8,108	\$11,400	\$11,600	\$200
26-60 - Allowance -Cell Phone	\$880	\$1,375	\$1,505	\$1,300	\$1,400	\$100
ALLOWANCES TOTAL	\$9,894	\$12,808	\$9,613	\$12,700	\$13,000	\$300
PERSONAL SERVICES TOTAL	\$535,760	\$630,773	\$505,385	\$706,021	\$746,007	\$39,986
Operating Expenses						
Professional Services						
31-50 - Medical	\$321	–	–	\$12,700	\$12,700	\$0
31-60 - Other Professional	\$101,957	\$154,657	\$64,289	\$63,700	\$71,537	\$7,837
PROFESSIONAL SERVICES TOTAL	\$102,278	\$154,657	\$64,289	\$76,400	\$84,237	\$7,837
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	\$663,455	\$696,628	\$491,773	\$737,659	\$804,638	\$66,979
39-20 - Central Svcs Chgs	\$177,170	\$218,945	\$150,342	\$225,513	\$279,236	\$53,723
39-30 - Central Stores Chgs	\$80	\$83	\$57	\$85	\$90	\$5
39-60 - Insur Svc Chgs -Health	\$36,459	\$47,006	\$32,934	\$49,401	\$46,884	-\$2,517
39-90 - Information Tech Charges	\$15,607	\$17,570	\$11,968	\$17,954	\$50,233	\$32,279
INTERGOVERNMENT OPER SVCS TOTAL	\$892,771	\$980,232	\$687,073	\$1,030,612	\$1,181,081	\$150,469
Travel Education Member						
40-10 - Travel Education Member	\$3,381	\$4,743	\$2,362	\$15,000	\$15,000	\$0
TRAVEL EDUCATION MEMBER TOTAL	\$3,381	\$4,743	\$2,362	\$15,000	\$15,000	\$0
Communications & Freight						
41-20 - Postage	\$1,976	\$1,718	\$104	\$2,900	\$2,900	\$0
COMMUNICATIONS & FREIGHT TOTAL	\$1,976	\$1,718	\$104	\$2,900	\$2,900	\$0
Utility Services	–	–	–	\$0	\$900	\$900
Insurance						
45-25 - Special Services	–	\$356	–	\$0	\$0	\$0
45-60 - Motor Vehicle Claims	\$140,853	\$168,411	\$161,552	\$155,000	\$155,000	\$0
45-65 - Property Damage Claims	\$502,871	\$226,706	\$170,050	\$306,400	\$306,400	\$0
45-70 - General Liability Claims	\$703,559	\$671,332	\$364,069	\$800,000	\$800,000	\$0
45-75 - Unemployment Compensation	-\$22,578	\$8,289	\$1,393	\$20,000	\$20,000	\$0
45-80 - Workers Compensation	\$2,661,518	\$1,396,588	\$802,712	\$2,600,000	\$2,600,000	\$0
45-85 - Other Insurance Premiums	\$2,189,744	\$2,193,213	\$2,125,971	\$2,300,000	\$2,300,000	\$0
45-90 - Claims Adjustments	-\$642,000	\$209,000	–	\$0	\$0	\$0
45-95 - Insurance Opeb	\$129	\$318	–	\$0	\$0	\$0
INSURANCE TOTAL	\$5,534,096	\$4,874,213	\$3,625,748	\$6,181,400	\$6,181,400	\$0
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	\$8,878	–	–	\$0	\$0	\$0
46-50 - Special Services	–	\$11,243	\$5,198	\$750	\$9,000	\$8,250
REPAIR & MAINTENANCE TOTAL	\$8,878	\$11,243	\$5,198	\$750	\$9,000	\$8,250
Office Supplies						
51-10 - Office Supplies	\$923	\$2,095	\$991	\$2,335	\$2,335	\$0
OFFICE SUPPLIES TOTAL	\$923	\$2,095	\$991	\$2,335	\$2,335	\$0
Operating Supplies						
52-15 - Small Tools Minor Equip	\$2,205	\$3,217	\$1,297	\$3,625	\$3,625	\$0
52-20 - Special Supplies	\$2,329	\$3,780	\$1,674	\$0	\$4,000	\$4,000
52-25 - Software Purchases	\$46,254	\$48,030	\$58,707	\$70,030	\$70,030	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
OPERATING SUPPLIES TOTAL	\$50,788	\$55,027	\$61,677	\$73,655	\$77,655	\$4,000
Public/Subscript/Membersh						
54-10 - Publications	–	–	\$210	\$600	\$600	\$0
PUBLIC/SUBSCRIPT/MEMBERSH TOTAL	–	–	\$210	\$600	\$600	\$0
OPERATING EXPENSES TOTAL	\$6,595,091	\$6,083,928	\$4,447,651	\$7,383,652	\$7,555,108	\$171,456
Other Expenses						
Nonoperating Expenditures						
99-10 - Contingency	–	–	–	\$909,542	\$779,100	-\$130,442
NONOPERATING EXPENDITURES TOTAL	–	–	–	\$909,542	\$779,100	-\$130,442
OTHER EXPENSES TOTAL	–	–	–	\$909,542	\$779,100	-\$130,442
EXPENDITURES TOTAL	\$7,130,851	\$6,714,701	\$4,953,036	\$8,999,215	\$9,080,215	\$81,000

Fund 506 - Risk Management by Division

506-5520 - Risk Management Administration By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Risk Management Administration						
Personal Services						
506-5520-596-12-10 - Exempt	\$245,604	\$307,808	\$232,965	\$328,556	\$358,723	\$30,167
506-5520-596-12-26 - Non Exempt Non Bargaining	\$33,666	\$70,358	\$52,021	\$74,039	\$79,696	\$5,657
506-5520-596-12-30 - Assignment Differential	\$3,951	\$4,036	\$1,913	\$2,000	\$2,000	\$0
506-5520-596-12-60 - Accrued Vacation/Sick Lve	\$6,078	\$13,444	—	—	\$0	\$0
506-5520-596-13-10 - Temporary & Part Time	\$47,750	\$24,365	\$12,437	\$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	\$700	\$663	\$66	\$5,000	\$5,000	\$0
506-5520-596-15-40 - Paid Vacation Term Empl	\$4,601	—	—	—	\$0	\$0
506-5520-596-15-50 - Paid Sick Leave Term Empl	\$1,970	—	—	—	\$0	\$0
506-5520-596-17-10 - Sick Lv Sellback	\$1,327	—	—	\$2,000	\$2,000	\$0
506-5520-596-17-20 - Vacation Lv Sellback	\$1,327	—	—	\$2,000	\$2,000	\$0
506-5520-596-21-00 - Fica Taxes	\$26,433	\$31,642	\$23,100	\$30,799	\$33,539	\$2,740
506-5520-596-22-10 - Genl Employees Retirement	\$146,230	\$157,141	\$166,858	\$166,858	\$167,080	\$222
506-5520-596-23-20 - Gen Empl Veba Trust	\$6,227	\$8,508	\$6,412	\$10,061	\$10,961	\$900
506-5520-596-26-20 - Automobile	\$9,014	\$11,433	\$8,108	\$11,400	\$11,600	\$200
506-5520-596-26-60 - Allowance -Cell Phone	\$880	\$1,375	\$1,505	\$1,300	\$1,400	\$100
PERSONAL SERVICES TOTAL	\$535,760	\$630,773	\$505,385	\$706,021	\$746,007	\$39,986
Operating Expenses						
506-5520-596-31-50 - Medical	\$321	—	—	\$12,700	\$12,700	\$0
506-5520-596-31-60 - Other Professional	\$101,957	\$154,657	\$64,289	\$63,700	\$71,537	\$7,837
506-5520-596-39-10 - Administrative Svc Chg	\$663,455	\$696,628	\$491,773	\$737,659	\$804,638	\$66,979
506-5520-596-39-20 - Central Svcs Chgs	\$177,170	\$218,945	\$150,342	\$225,513	\$279,236	\$53,723
506-5520-596-39-30 - Central Stores Chgs	\$80	\$83	\$57	\$85	\$90	\$5
506-5520-596-39-60 - Insur Svc Chgs - Health	\$36,459	\$47,006	\$32,934	\$49,401	\$46,884	-\$2,517
506-5520-596-39-90 - Information Tech Charges	\$15,607	\$17,570	\$11,968	\$17,954	\$50,233	\$32,279
506-5520-596-40-10 - Travel Education Member	\$3,381	\$4,743	\$2,362	\$15,000	\$15,000	\$0
506-5520-596-41-20 - Postage	\$1,976	\$1,718	\$104	\$2,900	\$2,900	\$0
506-5520-596-43-10 - Communication Svc/Phone	—	—	—	—	\$900	\$900
506-5520-596-45-25 - Special Services	—	\$356	—	—	\$0	\$0
506-5520-596-45-60 - Motor Vehicle Claims	\$140,853	\$168,411	\$161,552	\$155,000	\$155,000	\$0
506-5520-596-45-65 - Property Damage Claims	\$502,871	\$226,706	\$170,050	\$306,400	\$306,400	\$0
506-5520-596-45-70 - General Liability Claims	\$703,559	\$671,332	\$364,069	\$800,000	\$800,000	\$0
506-5520-596-45-75 - Unemployment Compensation	-\$22,578	\$8,289	\$1,393	\$20,000	\$20,000	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
506-5520-596-45-80 - Workers Compensation	\$2,661,518	\$1,396,588	\$802,712	\$2,600,000	\$2,600,000	\$0
506-5520-596-45-85 - Other Insurance Premiums	\$2,189,744	\$2,193,213	\$2,125,971	\$2,300,000	\$2,300,000	\$0
506-5520-596-45-90 - Claims Adjustments	-\$642,000	\$209,000	—	—	\$0	\$0
506-5520-596-45-95 - Insurance Opeb	\$129	\$318	—	—	\$0	\$0
506-5520-596-46-10 - Land, Bldgs, Improvements	\$8,878	—	—	—	\$0	\$0
506-5520-596-46-50 - Special Services	—	\$11,243	\$5,198	\$750	\$9,000	\$8,250
506-5520-596-51-10 - Office Supplies	\$923	\$2,095	\$991	\$2,335	\$2,335	\$0
506-5520-596-52-15 - Small Tools Minor Equip	\$2,205	\$3,217	\$1,297	\$3,625	\$3,625	\$0
506-5520-596-52-20 - Special Supplies	\$2,329	\$3,780	\$1,674	—	\$4,000	\$4,000
506-5520-596-52-25 - Software Purchases	\$46,254	\$48,030	\$58,707	\$70,030	\$70,030	\$0
506-5520-596-54-10 - Publications	—	—	\$210	\$600	\$600	\$0
OPERATING EXPENSES TOTAL	\$6,595,091	\$6,083,928	\$4,447,651	\$7,383,652	\$7,555,108	\$171,456
Other Expenses						
506-5520-596-99-10 - Contingency	—	—	—	\$909,542	\$779,100	-\$130,442
OTHER EXPENSES TOTAL	—	—	—	\$909,542	\$779,100	-\$130,442
RISK MANAGEMENT ADMINISTRATION TOTAL	\$7,130,851	\$6,714,701	\$4,953,036	\$8,999,215	\$9,080,215	\$81,000
EXPENDITURES TOTAL	\$7,130,851	\$6,714,701	\$4,953,036	\$8,999,215	\$9,080,215	\$81,000

Fund 507 – Vehicle Services Revenues and Expenditures

Fund 507 – Vehicle Services Fund Summary

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Revenues						
Intergovernmental Revenue						
507-0000-335-335.49-00 - Motor Fuel Tax Rebate	\$54,366	\$33,893	\$35,522	\$40,000	\$40,000	\$0
INTERGOVERNMENTAL REVENUE TOTAL	\$54,366	\$33,893	\$35,522	\$40,000	\$40,000	\$0
Miscellaneous Revenues						
507-0000-361-361.10-00 - Interest Earnings	\$19,997	\$17,791	\$1,151	\$20,000	\$18,000	-\$2,000
507-0000-361-361.11-00 - Net Incr (Dcr) Fair Value	\$19,250	\$2,546	-\$5,233	\$0	\$0	\$0
507-0000-361-361.35-00 - Int Realized Gain(Loss)	-\$5,325	\$261	\$132	\$0	\$0	\$0
507-0000-364-364.30-00 - Sale Of Fixed Assets	–	\$10,671	\$14,832	\$10,000	\$15,000	\$5,000
507-0000-369-369.28-00 - Other Reimbursements	\$6,267	–	–	\$0	\$0	\$0
507-0000-369-369.92-00 - Other Revenues	-\$89	\$3,044	–	\$3,000	\$3,000	\$0
MISCELLANEOUS REVENUES TOTAL	\$40,101	\$34,313	\$10,881	\$33,000	\$36,000	\$3,000
Other Sources						
507-0000-382-382.10-00 - Vehicle Service Fees	\$4,174,404	\$4,479,013	\$3,345,384	\$4,980,146	\$5,333,684	\$353,538
OTHER SOURCES TOTAL	\$4,174,404	\$4,479,013	\$3,345,384	\$4,980,146	\$5,333,684	\$353,538
REVENUES TOTAL	\$4,268,871	\$4,547,219	\$3,391,787	\$5,053,146	\$5,409,684	\$356,538
Expenditures						
Personal Services						
Regular Salaries & Wages						
12-61 - Parental Leave	–	\$329	–	\$0	–	\$0
12-10 - Exempt	\$215,388	\$227,638	\$162,367	\$243,187	\$220,288	-\$22,899
12-24 - Non Exempt General Emp	\$537,739	\$565,387	\$413,797	\$592,001	\$628,886	\$36,885
12-30 - Assignment Differential	–	\$334	\$1,565	\$0	\$0	\$0
12-60 - Accrued Vacation/Sick Lve	\$20,879	-\$21,395	–	\$0	\$0	\$0
REGULAR SALARIES & WAGES TOTAL	\$774,006	\$772,293	\$577,729	\$835,188	\$849,174	\$13,986
Overtime						
14-10 - Overtime Regular	\$16,387	\$16,531	\$11,783	\$8,000	\$8,000	\$0
14-40 - Overtime Call-In	\$6,643	\$4,573	\$1,688	\$1,530	\$1,530	\$0
OVERTIME TOTAL	\$23,029	\$21,103	\$13,471	\$9,530	\$9,530	\$0
Special Pay						
15-40 - Paid Vacation Term Empl	–	–	\$21,585	\$0	\$0	\$0
15-50 - Paid Sick Leave Term Empl	–	\$5,777	\$49,195	\$0	\$0	\$0
15-70 - Incentive Pay	\$8,413	\$7,675	\$4,896	\$3,600	\$3,600	\$0
17-10 - Sick Lv Sellback	\$4,137	\$4,483	\$3,605	\$2,600	\$2,600	\$0
17-20 - Vacation Lv Sellback	\$2,713	\$2,832	\$2,403	\$5,000	\$5,000	\$0
SPECIAL PAY TOTAL	\$15,263	\$20,766	\$81,685	\$11,200	\$11,200	\$0
Fica Taxes						
21-00 - Fica Taxes	\$58,909	\$61,967	\$45,025	\$63,892	\$67,487	\$3,595
FICA TAXES TOTAL	\$58,909	\$61,967	\$45,025	\$63,892	\$67,487	\$3,595
Retirement Contributions						
22-10 - Genl Employees Retirement	\$307,710	\$331,361	\$352,933	\$352,933	\$353,396	\$463
RETIREMENT CONTRIBUTIONS TOTAL	\$307,710	\$331,361	\$352,933	\$352,933	\$353,396	\$463
Health Insurance						

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
23-20 - Gen Empl Veba Trust	\$16,943	\$17,970	\$14,071	\$20,880	\$22,055	\$1,175
HEALTH INSURANCE TOTAL	\$16,943	\$17,970	\$14,071	\$20,880	\$22,055	\$1,175
Allowances						
26-40 - Education	\$2,094	\$999	—	\$5,000	\$5,000	\$0
ALLOWANCES TOTAL	\$2,094	\$999	—	\$5,000	\$5,000	\$0
PERSONAL SERVICES TOTAL	\$1,197,954	\$1,226,459	\$1,084,913	\$1,298,623	\$1,317,842	\$19,219
Operating Expenses						
Professional Services						
31-60 - Other Professional	\$221	\$115	\$24	\$343	\$343	\$0
PROFESSIONAL SERVICES TOTAL	\$221	\$115	\$24	\$343	\$343	\$0
Intergovernment Oper Svcs						
39-10 - Administrative Svc Chg	\$263,366	\$276,534	\$195,215	\$292,822	\$319,410	\$26,588
39-20 - Central Svcs Chgs	\$89,420	\$110,505	\$75,880	\$113,820	\$134,223	\$20,403
39-30 - Central Stores Chgs	\$4,320	\$4,491	\$3,084	\$4,626	\$4,626	\$0
39-60 - Insur Svc Chgs -Health	\$136,377	\$175,828	\$123,191	\$184,787	\$175,372	-\$9,415
39-65 - Insur Svc Chgs -Risk Mgmt	\$36,774	\$39,628	\$27,391	\$41,087	\$41,087	\$0
39-90 - Information Tech Charges	\$42,842	\$48,231	\$32,856	\$49,286	\$37,471	-\$11,815
INTERGOVERNMENT OPER SVCS TOTAL	\$573,099	\$655,217	\$457,617	\$686,428	\$712,189	\$25,761
Travel Education Member						
40-10 - Travel Education Member	\$3,860	\$2,164	-\$347	\$15,210	\$15,210	\$0
TRAVEL EDUCATION MEMBER TOTAL	\$3,860	\$2,164	-\$347	\$15,210	\$15,210	\$0
Utility Services						
43-30 - Electric	\$366	\$330	\$177	\$600	\$600	\$0
UTILITY SERVICES TOTAL	\$366	\$330	\$177	\$600	\$600	\$0
Rentals & Leases						
44-30 - Land Rent	\$66,231	\$67,144	\$45,296	\$67,944	\$70,139	\$2,195
RENTALS & LEASES TOTAL	\$66,231	\$67,144	\$45,296	\$67,944	\$70,139	\$2,195
Insurance						
45-95 - Insurance Opeb	\$323	\$796	—	\$0	\$0	\$0
INSURANCE TOTAL	\$323	\$796	—	\$0	\$0	\$0
Repair & Maintenance						
46-10 - Land, Bldgs, Improvements	\$9,546	\$50,539	\$347	\$9,520	\$9,520	\$0
46-20 - Outside Maintenance	\$830,022	\$839,410	\$654,204	\$850,000	\$850,000	\$0
46-30 - Machinery & Equipment	\$22	\$14	\$34	\$2,500	\$2,500	\$0
46-40 - Maintenance Contracts	\$9,228	\$1,437	\$0	\$10,278	\$10,278	\$0
46-50 - Special Services	—	\$17,470	—	\$0	\$0	\$0
REPAIR & MAINTENANCE TOTAL	\$848,818	\$908,871	\$654,585	\$872,298	\$872,298	\$0
Office Supplies						
51-10 - Office Supplies	\$458	\$216	\$253	\$500	\$500	\$0
OFFICE SUPPLIES TOTAL	\$458	\$216	\$253	\$500	\$500	\$0
Operating Supplies						
52-10 - Fuel	\$1,023,435	\$922,699	\$580,916	\$1,100,000	\$1,350,000	\$250,000
52-15 - Small Tools Minor Equip	\$20	\$13,293	—	\$5,000	\$5,000	\$0
52-20 - Special Supplies	\$15,269	\$29,072	\$11,947	\$13,314	\$13,314	\$0
52-35 - Auto Parts	\$707,972	\$802,016	\$455,075	\$809,500	\$809,500	\$0
52-50 - Clothing	\$4,663	\$5,947	\$3,574	\$6,700	\$6,700	\$0
OPERATING SUPPLIES TOTAL	\$1,751,360	\$1,773,028	\$1,051,512	\$1,934,514	\$2,184,514	\$250,000
Depreciation						
59-10 - Depreciation	\$44,406	\$33,600	\$18,710	\$0	\$0	\$0
DEPRECIATION TOTAL	\$44,406	\$33,600	\$18,710	\$0	\$0	\$0

	ACTUALS		YTD ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
OPERATING EXPENSES TOTAL	\$3,289,143	\$3,441,479	\$2,227,827	\$3,577,837	\$3,855,793	\$277,956
Capital						
Machinery & Equipment						
64-05 - Motor Vehicles	\$36,183	\$35,063	\$47,813	\$60,000	\$47,000	-\$13,000
64-10 - Heavy Machinery & Equip	–	–	\$13,850	\$15,000	\$5,400	-\$9,600
64-30 - Furniture & Fixtures	–	\$39,880	\$39,880	\$0	\$0	\$0
MACHINERY & EQUIPMENT TOTAL	\$36,183	\$74,943	\$101,543	\$75,000	\$52,400	-\$22,600
Capital Projects						
69-99 - Additions To Bal Sheet	-\$36,183	-\$74,943	-\$28,664	\$0	\$0	\$0
CAPITAL PROJECTS TOTAL	-\$36,183	-\$74,943	-\$28,664	\$0	\$0	\$0
CAPITAL TOTAL	\$0	\$0	\$72,879	\$75,000	\$52,400	-\$22,600
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	–	–	–	\$101,686	\$183,649	\$81,963
NONOPERATING EXPENDITURES TOTAL	–	–	–	\$101,686	\$183,649	\$81,963
OTHER EXPENSES TOTAL	\$2,447	–	–	\$101,686	\$183,649	\$81,963
EXPENDITURES TOTAL	\$4,489,544	\$4,667,938	\$3,385,619	\$5,053,146	\$5,409,684	\$356,538

Fund 507 - Vehicle Services by Division

507-5710 – Maintenance Operations/Garage By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Maint Operations/Garage						
Personal Services						
507-5710-597-12-10 - Exempt	\$215,388	\$227,638	\$162,367	\$243,187	\$220,288	-\$22,899
507-5710-597-12-24 - Non Exempt General Emp	\$537,739	\$565,387	\$413,797	\$592,001	\$628,886	\$36,885
507-5710-597-12-30 - Assignment Differential	–	\$334	\$1,565	–	\$0	\$0
507-5710-597-12-60 - Accrued Vacation/Sick Lve	\$20,879	-\$21,395	–	–	\$0	\$0
507-5710-597-12-61 - Parental Leave	–	\$329	–	–	–	\$0
507-5710-597-14-10 - Overtime Regular	\$16,387	\$16,531	\$11,783	\$8,000	\$8,000	\$0
507-5710-597-14-40 - Overtime Call-In	\$6,643	\$4,573	\$1,688	\$1,530	\$1,530	\$0
507-5710-597-15-40 - Paid Vacation Term Empl	–	–	\$21,585	–	\$0	\$0
507-5710-597-15-50 - Paid Sick Leave Term Empl	–	\$5,777	\$49,195	–	\$0	\$0
507-5710-597-15-70 - Incentive Pay	\$8,413	\$7,675	\$4,896	\$3,600	\$3,600	\$0
507-5710-597-17-10 - Sick Lv Sellback	\$4,137	\$4,483	\$3,605	\$2,600	\$2,600	\$0
507-5710-597-17-20 - Vacation Lv Sellback	\$2,713	\$2,832	\$2,403	\$5,000	\$5,000	\$0
507-5710-597-21-00 - Fica Taxes	\$58,909	\$61,967	\$45,025	\$63,892	\$67,487	\$3,595
507-5710-597-22-10 - Genl Employees Retirement	\$307,710	\$331,361	\$352,933	\$352,933	\$353,396	\$463
507-5710-597-23-20 - Gen Empl Veba Trust	\$16,943	\$17,970	\$14,071	\$20,880	\$22,055	\$1,175
507-5710-597-26-40 - Education	\$2,094	\$999	–	\$5,000	\$5,000	\$0

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
PERSONAL SERVICES TOTAL	\$1,197,954	\$1,226,459	\$1,084,913	\$1,298,623	\$1,317,842	\$19,219
Operating Expenses						
507-5710-597-31-60 - Other Professional	\$221	\$115	\$24	\$343	\$343	\$0
507-5710-597-39-10 - Administrative Svc Chg	\$263,366	\$276,534	\$195,215	\$292,822	\$319,410	\$26,588
507-5710-597-39-20 - Central Svcs Chgs	\$13,171	\$16,277	\$11,177	\$16,765	\$19,770	\$3,005
507-5710-597-39-30 - Central Stores Chgs	\$3,046	\$3,159	\$2,169	\$3,254	\$3,254	\$0
507-5710-597-39-60 - Insur Svc Chgs - Health	\$136,377	\$175,828	\$123,191	\$184,787	\$175,372	-\$9,415
507-5710-597-39-65 - Insur Svc Chgs - Risk Mgmt	\$36,774	\$39,628	\$27,391	\$41,087	\$41,087	\$0
507-5710-597-39-90 - Information Tech Charges	\$42,842	\$48,231	\$32,856	\$49,286	\$37,471	-\$11,815
507-5710-597-40-10 - Travel Education Member	\$3,860	\$2,164	-\$347	\$15,210	\$15,210	\$0
507-5710-597-43-30 - Electric	\$366	\$330	\$177	\$600	\$600	\$0
507-5710-597-44-30 - Land Rent	\$66,231	\$67,144	\$45,296	\$67,944	\$70,139	\$2,195
507-5710-597-45-95 - Insurance Opeb	\$323	\$796	—	—	\$0	\$0
507-5710-597-46-10 - Land, Bldgs, Improvements	\$9,546	\$50,539	\$347	\$9,520	\$9,520	\$0
507-5710-597-46-30 - Machinery & Equipment	\$22	\$14	\$34	\$2,500	\$2,500	\$0
507-5710-597-46-40 - Maintenance Contracts	\$9,228	\$1,437	\$0	\$10,278	\$10,278	\$0
507-5710-597-46-50 - Special Services	—	\$17,470	—	—	\$0	\$0
507-5710-597-51-10 - Office Supplies	\$458	\$216	\$253	\$500	\$500	\$0
507-5710-597-52-15 - Small Tools Minor Equip	\$20	\$13,293	—	\$5,000	\$5,000	\$0
507-5710-597-52-20 - Special Supplies	\$650	\$5,193	\$2,358	\$3,814	\$3,814	\$0
507-5710-597-52-50 - Clothing	\$4,663	\$5,947	\$3,574	\$6,700	\$6,700	\$0
507-5710-597-59-10 - Depreciation	\$34,501	\$29,472	\$18,710	—	\$0	\$0
OPERATING EXPENSES TOTAL	\$625,667	\$753,788	\$462,425	\$710,410	\$720,968	\$10,558
Capital						
507-5710-597-64-05 - Motor Vehicles	\$36,183	\$35,063	\$47,813	\$60,000	\$47,000	-\$13,000
507-5710-597-64-10 - Heavy Machinery & Equip	—	—	\$13,850	\$15,000	\$5,400	-\$9,600
507-5710-597-64-30 - Furniture & Fixtures	—	\$39,880	\$39,880	—	\$0	\$0
507-5710-597-69-99 - Additions To Bal Sheet	-\$36,183	-\$74,943	-\$28,664	—	\$0	\$0
CAPITAL TOTAL	\$0	\$0	\$72,879	\$75,000	\$52,400	-\$22,600
Other Expenses						
507-5710-597-95-10 - Loss On Fixed Asset Disp	\$492	—	—	—	\$0	\$0
507-5710-597-99-10 - Contingency	—	—	—	\$101,686	\$183,649	\$81,963
OTHER EXPENSES TOTAL	\$492	—	—	\$101,686	\$183,649	\$81,963
MAINT OPERATIONS/GARAGE TOTAL	\$1,824,113	\$1,980,247	\$1,620,217	\$2,185,719	\$2,274,859	\$89,140
EXPENDITURES TOTAL	\$1,824,113	\$1,980,247	\$1,620,217	\$2,185,719	\$2,274,859	\$89,140

507-5720 - Motor Pool Operations By Division

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Expenditures						
Motor Pool Operations						

	ACTUALS		Y-T-D ACTUALS	ADOPTED	RECOMMENDED	
	FY2024	FY2025	FY2026	FY2026	FY2027	VARIANCE
Operating Expenses						
507-5720-597-39-20 - Central Svcs Chgs	\$76,249	\$94,228	\$64,703	\$97,055	\$114,453	\$17,398
507-5720-597-39-30 - Central Stores Chgs	\$1,274	\$1,332	\$915	\$1,372	\$1,372	\$0
507-5720-597-46-20 - Outside Maintenance	\$830,022	\$839,410	\$654,204	\$850,000	\$850,000	\$0
507-5720-597-52-10 - Fuel	\$1,023,435	\$922,699	\$580,916	\$1,100,000	\$1,350,000	\$250,000
507-5720-597-52-20 - Special Supplies	\$14,619	\$23,879	\$9,589	\$9,500	\$9,500	\$0
507-5720-597-52-35 - Auto Parts	\$707,972	\$802,016	\$455,075	\$809,500	\$809,500	\$0
507-5720-597-59-10 - Depreciation	\$9,905	\$4,127	—	—	\$0	\$0
OPERATING EXPENSES TOTAL	\$2,663,476	\$2,687,691	\$1,765,402	\$2,867,427	\$3,134,825	\$267,398
Other Expenses						
507-5720-597-95-10 - Loss On Fixed Asset Disp	\$1,955	—	—	—	\$0	\$0
OTHER EXPENSES TOTAL	\$1,955	—	—	—	\$0	\$0
MOTOR POOL OPERATIONS TOTAL	\$2,665,431	\$2,687,691	\$1,765,402	\$2,867,427	\$3,134,825	\$267,398
EXPENDITURES TOTAL	\$2,665,431	\$2,687,691	\$1,765,402	\$2,867,427	\$3,134,825	\$267,398





City of Pompano Beach



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