



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Taxes								
311-100	Ad Valorem Taxes Current Ad Valorem Taxes	100,290,493.97	103,041,901.58	103,198,190.00	103,198,190.00	118,005,634.00	14,807,444.00	14
311-200	Ad Valorem Taxes Delinquent Ad Valorem Taxes	63,643.05	158,634.26	109,000.00	109,000.00	109,000.00	.00	
314-100	Utility Service Taxes Electric	8,456,080.65	7,796,671.37	8,441,500.00	8,441,500.00	8,650,000.00	208,500.00	2
314-400	Utility Service Taxes Gas	370,096.14	385,630.38	424,000.00	424,000.00	470,000.00	46,000.00	11
315-000	Other Taxes Communications Services Tax	3,372,719.50	3,171,221.73	3,810,000.00	3,810,000.00	3,934,300.00	124,300.00	3
316-000	Other General Taxes Sidewalk Cafe License	103,625.52	89,888.78	175,000.00	.00	.00	(175,000.00)	(100)
316-010	Other General Taxes Business Tax Receipts	820,559.17	863,210.97	875,000.00	1,100,000.00	1,100,000.00	225,000.00	26
316-011	Other General Taxes Business Tax Inspections	7,275.00	7,650.00	9,000.00	9,000.00	9,000.00	.00	
	<i>Taxes Totals</i>	\$113,484,493.00	\$115,514,809.07	\$117,041,690.00	\$117,091,690.00	\$132,277,934.00	\$15,236,244.00	13%
Permits Fees and Special Assessments								
322-000	Building Permits Building Permit Fees	.00	8,289.00	.00	.00	.00	.00	
322-010	Building Permits Plumbing Permits	11,732.75	20,687.25	.00	.00	.00	.00	
322-061	Building Permits Sign Permits	6,981.14	3,046.60	.00	.00	.00	.00	
323-100	Franchise Fees Electricity	6,156,149.91	4,933,807.86	6,586,500.00	6,586,500.00	6,586,500.00	.00	
323-400	Franchise Fees Gas	144,145.83	60,470.83	170,321.00	170,321.00	170,321.00	.00	
323-900	Franchise Fees Beach Services	321,691.90	456,767.60	456,767.00	456,767.00	456,767.00	.00	
323-910	Franchise Fees Towing	61,299.25	52,159.00	66,000.00	70,000.00	70,000.00	4,000.00	6
323-940	Franchise Fees Highbridge / Parking License	4,704.17	4,939.38	4,940.00	5,186.00	5,186.00	246.00	5
324-111	Special Assesment Impact Fee / Seacrest/Del Ida	.00	622.23	.00	.00	.00	.00	
324-112	Special Assesment Impact Fee / SW 8Th Assessment	.00	.00	.00	25,000.00	25,000.00	25,000.00	
324-120	Special Assesment Fire Concurency Mitigation Fee	.00	.00	697,339.17	.00	.00	(697,339.17)	(100)
329-001	Permits Shutter Permits	14,128.00	81,671.50	.00	.00	.00	.00	
329-002	Permits Demolition Permits	15,705.50	14,450.00	20,000.00	20,000.00	20,000.00	.00	
329-003	Permits Enclosure Permits	22,492.00	11,014.00	.00	.00	.00	.00	
329-004	Permits Fence Permits	74,724.40	53,638.55	65,000.00	55,000.00	55,000.00	(10,000.00)	(15)
329-006	Permits Stocking Permits	5,050.00	2,500.00	3,500.00	3,500.00	3,500.00	.00	
329-007	Permits Gas Permits	68,587.75	72,763.75	.00	.00	.00	.00	
329-009	Permits Sidewalk Cafe License	.00	.00	.00	170,000.00	170,000.00	170,000.00	
329-011	Permits Seawall/Dock Permits	201,312.54	137,884.25	150,000.00	90,000.00	120,000.00	(30,000.00)	(20)
329-012	Permits Tent Permits	1,500.00	1,200.00	2,000.00	2,000.00	2,000.00	.00	
329-020	Permits Paving Permits	202,397.00	150,995.00	250,000.00	100,000.00	100,000.00	(150,000.00)	(60)
329-025	Permits Roof Permits	.00	108,684.00	.00	.00	.00	.00	
329-033	Permits Tree Permits	27,175.00	29,555.00	25,000.00	25,000.00	30,000.00	5,000.00	20
329-034	Permits Landscape Permits	157,784.00	78,188.00	120,000.00	105,000.00	105,000.00	(15,000.00)	(13)
329-035	Permits Miscellaneous Permits	705,020.75	507,370.10	550,000.00	500,000.00	550,000.00	.00	
329-037	Permits Trailer Construc / Permits	793.00	500.00	1,000.00	1,000.00	1,000.00	.00	



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Fund 001 - General Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Permits Fees and Special Assessments								
329-039	Permits Foundation Only Permits	13,600.00	.00	.00	.00	.00	.00	
329-040	Permits Custom Bathtub Inspections	3,665.00	5,350.00	.00	.00	.00	.00	
329-041	Permits Overtime Inspections	.00	2,400.00	1,000.00	1,000.00	1,000.00	.00	
329-042	Permits Pool Permits	233,216.50	281,231.50	.00	.00	.00	.00	
329-050	Permits CO/Tree/Renewal Ext Applic. Fees	600.00	2,700.00	3,000.00	3,000.00	3,000.00	.00	
329-051	Permits Change of Contractor/Cert of Occ	84,075.00	82,375.00	50,000.00	60,000.00	60,000.00	10,000.00	20
329-052	Permits Change of Contractor/Rev Drawing	33,249.00	20,112.50	25,000.00	25,000.00	25,000.00	.00	
329-053	Permits Revised Draw/No Final Insp Fees	118,881.25	112,923.16	100,000.00	80,000.00	100,000.00	.00	
329-054	Permits Custom Bathtub Insp/No Final Ins	46,949.00	48,650.00	4,680.00	4,680.00	46,800.00	42,120.00	900
329-056	Permits Engineer Affidavit/Inlieu	500.00	1,300.00	3,000.00	1,000.00	1,000.00	(2,000.00)	(67)
329-057	Permits Open Permit/Prop Search	26,825.00	21,810.00	35,000.00	20,000.00	20,000.00	(15,000.00)	(43)
329-059	Permits Special Events Appl Fees	11,000.00	8,500.00	6,000.00	6,000.00	6,000.00	.00	
329-062	Permits Fire Inspection Fee	838,141.49	629,988.07	935,000.00	820,000.00	820,000.00	(115,000.00)	(12)
Permits Fees and Special Assessments Totals		\$9,614,077.13	\$8,008,544.13	\$10,331,047.17	\$9,405,954.00	\$9,553,074.00	(\$777,973.17)	(8%)
Intergovernmental Revenue								
331-111	Federal Grants Hurricane Matthew Assistance	220,984.59	.00	.00	.00	.00	.00	
331-112	Federal Grants Hurricane Irma Federal Assistnc	423,716.07	.00	.00	.00	.00	.00	
331-113	Federal Grants Hurricane Dorian	.00	62,774.40	.00	.00	.00	.00	
331-114	Federal Grants Hurricane Isaias	89,652.85	.00	.00	.00	.00	.00	
331-115	Federal Grants Coronavirus Provider Relief-Medi	101,153.78	.00	.00	.00	.00	.00	
331-117	Federal Grants American Rescue Plan Funds -ARPA	2,025,758.04	.00	.00	.00	.00	.00	
331-150	Federal Grants US DOJ / LEMHWA Grant	61,021.95	.00	.00	.00	.00	.00	
331-201	Federal Grants DHS / Safer Grant	54,625.08	.00	.00	.00	.00	.00	
331-208	Federal Grants USDOT/Speed & Aggressive Driving	130,689.19	113,310.23	70,000.00	.00	.00	(70,000.00)	(100)
331-218	Federal Grants US DOJ / JAG Grant Year 2019	.00	28,497.63	.00	.00	.00	.00	
331-219	Federal Grants US DOJ / JAG Grant Year 2020	.00	(824.00)	.00	.00	.00	.00	
331-220	Federal Grants FDOT -Child Passenger Safety	70,000.00	7,943.05	.00	.00	.00	.00	
331-224	Federal Grants US DOJ / JAG Grant Year 2022	31,953.00	.00	.00	.00	.00	.00	
331-225	Federal Grants US DOJ / JAG Grant Year 2023	.00	35,267.00	.00	.00	.00	.00	
331-227	Federal Grants BJA 2023-25 Bulletproof Vest Grt	27,869.28	(5,635.14)	.00	.00	.00	.00	
331-228	Federal Grants FDOT - Impaired Driving	.00	1,436.55	.00	.00	.00	.00	
331-356	Federal Grants DHS/FDEM FY2022	21,804.00	.00	.00	.00	.00	.00	
331-357	Federal Grants DHS/FDEM FY2023	73,000.00	.00	.00	.00	.00	.00	
331-359	Federal Grants DHS/FDEM FY2025	.00	.00	.00	41,910.00	41,910.00	41,910.00	
331-500	Federal Grants Medicaid Managed Care Program	.00	.00	340,816.00	319,502.00	319,502.00	(21,314.00)	(6)
331-501	Federal Grants Coronavirus Relief Funds	.00	42,316.80	.00	.00	.00	.00	



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Fund 001	General Fund							
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Intergovernmental Revenue								
331-505	Federal Grants PEMT	681,477.78	566,704.76	199,000.00	301,127.00	301,127.00	102,127.00	51
331-950	Federal Grants Other Federal Grants	.00	.00	900,000.00	.00	.00	(900,000.00)	(100)
334-002	State Grants FL Inland Navig. District Grant	75,000.00	.00	.00	.00	.00	.00	
334-003	State Grants FDLE Online Sting Operat. Grant	.00	53,896.41	.00	.00	.00	.00	
334-016	State Grants FDLE Drones Grant	63,928.00	.00	.00	.00	.00	.00	
334-055	State Grants Hurricane Matthew Assistance	36,830.76	.00	.00	.00	.00	.00	
334-057	State Grants Hurricane Dorian	.00	10,462.40	.00	.00	.00	.00	
334-058	State Grants Hurricane Isaias	4,980.72	.00	.00	.00	.00	.00	
334-202	State Grants Division of Historical Resources	50,000.00	.00	50,000.00	.00	.00	(50,000.00)	(100)
335-100	State Revenue Sharing State Revenue Sharing	2,980,259.57	2,542,799.29	3,082,380.00	3,082,380.00	3,082,380.00	.00	
335-140	State Revenue Sharing Mobile Home License Tax	401.11	379.62	300.00	300.00	300.00	.00	
335-150	State Revenue Sharing Alcoholic Beverage License Tax	93,393.90	99,164.04	100,000.00	100,000.00	120,000.00	20,000.00	20
335-180	State Revenue Sharing Sales and Use Tax	6,676,469.39	5,546,121.13	7,524,219.00	7,524,219.00	7,524,219.00	.00	
335-190	State Revenue Sharing Refund State Gas Tax	67,630.65	68,369.82	57,865.00	57,865.00	65,000.00	7,135.00	12
335-210	State Revenue Sharing Reimbrsmt Fire Incentive	84,406.24	102,565.08	88,000.00	81,840.00	87,840.00	(160.00)	
337-010	Local Grants Manatee Program	12,906.26	13,081.25	.00	.00	.00	.00	
337-103	Local Grants Harvey Kimmel Family Foundation	250,000.00	.00	150,000.00	150,000.00	150,000.00	.00	
337-104	Local Grants Solid Waste Agreement	.00	.00	.00	335,319.00	335,319.00	335,319.00	
337-114	Local Grants PBC Agreements / EMS Equipment	(10,500.00)	.00	.00	.00	.00	.00	
337-117	Local Grants Mutual Aid	10,205.78	.00	.00	.00	.00	.00	
338-020	Shared Revenue from Loc Units Occupational License-Pbc	139,294.85	108,419.54	140,000.00	140,000.00	140,000.00	.00	
Intergovernmental Revenue Totals		\$14,548,912.84	\$9,397,049.86	\$12,702,580.00	\$12,134,462.00	\$12,167,597.00	(\$534,983.00)	(4%)
Charges for Services								
341-330	General Government Site Plan Approvals	236,369.28	311,895.50	195,000.00	195,000.00	260,000.00	65,000.00	33
341-334	General Government Other Gen Govt Charges	3,450.00	.00	.00	.00	.00	.00	
341-335	General Government Zoning Fees	28,600.00	23,100.00	50,000.00	30,000.00	30,000.00	(20,000.00)	(40)
341-337	General Government Liquor License Review	2,200.00	2,500.00	3,000.00	3,000.00	3,000.00	.00	
341-338	General Government Adm Fee-DPR Surcharge	15,909.97	.00	.00	.00	.00	.00	
341-339	General Government Adm Fee-Radon Surcharge	11,470.04	.00	.00	.00	.00	.00	
341-340	General Government Lien Searches Fees	218,437.50	203,452.50	300,000.00	200,000.00	200,000.00	(100,000.00)	(33)
341-341	General Government Copies-Develop & Inspect	516.70	34.25	.00	.00	.00	.00	
341-342	General Government Beach Overlay Fees	7,800.00	22,050.00	12,000.00	7,800.00	25,000.00	13,000.00	108
341-343	General Government Non-Tax-Maps&Publications	16.10	.00	100.00	50.00	50.00	(50.00)	(50)
341-344	General Government Recovery Of Advert Cost	4,541.70	6,755.71	4,000.00	4,500.00	5,000.00	1,000.00	25
341-345	General Government Board Of Adjustment Fees	28,965.00	33,075.00	30,000.00	30,000.00	32,000.00	2,000.00	7



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Fund 001 - General Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Charges for Services								
341-346	General Government Plat Approval Fees	19,102.50	29,015.00	25,000.00	25,000.00	30,000.00	5,000.00	20
341-347	General Government Conditional Use Fees	28,085.30	28,203.00	18,000.00	18,000.00	22,000.00	4,000.00	22
341-348	General Government Abandonment Fees	8,918.00	11,619.00	5,000.00	7,000.00	10,000.00	5,000.00	100
341-350	General Government Gulfstream Permit Contract	9,597.00	200.00	.00	.00	.00	.00	
341-351	General Government Public Records Requests Fees	12,844.40	6,117.38	8,000.00	8,000.00	8,000.00	.00	
341-352	General Government Recycling Bin Fees	5,000.00	4,000.00	6,000.00	6,000.00	6,000.00	.00	
341-360	General Government Misc Land Use Application	142,490.00	118,420.00	125,000.00	125,000.00	125,000.00	.00	
341-901	General Government Clean & Safe Reimb O/T	1,909.50	3,347.56	.00	.00	.00	.00	
341-910	General Government Non-Tax-Maps&Publications / Taxa	290.00	40.00	.00	50.00	50.00	50.00	
342-100	Public Safety Police Dispatch - Gulfstream	67,174.53	68,699.29	65,610.00	68,700.00	70,000.00	4,390.00	7
342-101	Public Safety Police Dispatch - Highland Beach	77,449.84	80,083.13	77,450.00	80,083.00	80,083.00	2,633.00	3
342-105	Public Safety High Visibility Enfrmnt	41,149.33	34,129.09	.00	.00	.00	.00	
342-110	Public Safety Police Security Svcs O/T Reimb	418,189.44	602,230.37	300,000.00	400,000.00	450,000.00	150,000.00	50
342-111	Public Safety Off Duty Detail	45,441.71	47,019.08	50,000.00	50,000.00	50,000.00	.00	
342-112	Public Safety Dept Hwy Sfty - Crash Report Rev	15,130.00	11,480.00	.00	.00	.00	.00	
342-120	Public Safety E911 Call Taker Reimb	123,056.15	123,056.15	120,000.00	125,000.00	125,000.00	5,000.00	4
342-130	Public Safety Alarm Registration Fees	123,610.00	85,175.00	180,000.00	100,000.00	100,000.00	(80,000.00)	(44)
342-140	Public Safety Other Public Safety	67,476.76	169,276.39	50,000.00	67,000.00	120,000.00	70,000.00	140
342-200	Public Safety Highland Beach Contract	2,829,279.74	.00	.00	.00	.00	.00	
342-210	Public Safety Fire EMS -Gulfstream Quarterly	654,454.08	629,912.14	687,177.00	721,536.00	721,536.00	34,359.00	5
342-220	Public Safety Haz Mat Program	325,552.25	335,318.88	325,552.00	335,300.00	345,359.00	19,807.00	6
342-230	Public Safety Fire Emergency Srvc-O/T Reimb	86,832.74	61,196.99	71,798.00	75,388.00	75,388.00	3,590.00	5
342-365	Public Safety County Impact Admin Fee	18,425.54	86,559.18	.00	.00	.00	.00	
342-500	Public Safety Fire Safety Plan Review	196,843.09	197,327.84	240,000.00	250,000.00	250,000.00	10,000.00	4
342-501	Public Safety Brycer Compliance Engine	.00	.00	.00	18,000.00	18,000.00	18,000.00	
342-600	Public Safety EMS Transport Fees	2,492.03	1,083.00	.00	.00	.00	.00	
342-601	Public Safety Transport Fees / Highland	(95.15)	.00	.00	.00	.00	.00	
342-602	Public Safety EMS Transport Fees - Digitech	3,293,390.25	2,963,728.09	3,265,000.00	3,265,000.00	3,265,000.00	.00	
343-140	Physical Environment Other Law Enforcement Services	(11.00)	(266.12)	.00	.00	.00	.00	
343-331	Physical Environment Nuisance Abatement Fees	42,944.13	55.18	4,500.00	5,500.00	5,500.00	1,000.00	22
343-332	Physical Environment Nuis Abate/Adm Recov Fees	870.42	1,060.00	5,500.00	5,700.00	5,700.00	200.00	4
343-800	Physical Environment Cemetery FeesCrypt Sale Proceeds	128,295.00	68,665.00	120,000.00	9,000.00	9,000.00	(111,000.00)	(93)
344-500	Parking Fees Parking Fees	2,726,748.97	2,327,433.21	2,701,150.00	3,357,250.00	3,480,168.00	779,018.00	29
344-510	Parking Fees Multispace Meters-Taxable	893,275.20	846,869.16	788,950.00	1,105,000.00	1,145,457.00	356,507.00	45



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Fund 001	General Fund							
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Charges for Services								
344-515	Parking Fees Federspiel Garage	99,609.77	87,863.63	89,750.00	122,850.00	127,348.00	37,598.00	42
344-520	Parking Fees Old School Square Garage	477,563.79	412,799.38	491,500.00	585,000.00	606,419.00	114,919.00	23
344-522	Parking Fees IPIC Parking Garage	80,159.88	62,988.45	82,550.00	97,500.00	101,070.00	18,520.00	22
344-528	Parking Fees Residential Parking Permits	154,405.86	111,245.28	141,500.00	195,000.00	202,140.00	60,640.00	43
344-531	Parking Fees Marina District Decals	.00	.00	2,060.00	2,060.00	2,060.00	.00	
344-535	Parking Fees Special & First N.Events Parking	24,427.38	35,080.35	31,000.00	38,350.00	38,350.00	7,350.00	24
344-901	Parking Fees Public Works-O/T Reimb	31,020.71	15,905.46	.00	.00	.00	.00	
347-020	Culture & Recreation Special Events / Vending Machine	.00	.00	5,000.00	.00	.00	(5,000.00)	(100)
347-105	Culture & Recreation Beach Motorized Vehicle Permit	75.00	75.00	.00	.00	.00	.00	
347-200	Culture & Recreation Programs Fees/Aft Sch/Culture/Re	3,190.00	3,450.04	3,500.00	4,500.00	4,500.00	1,000.00	29
347-201	Culture & Recreation Programs Fees/Aft Sch/Culture/Re	16,265.22	16,350.00	16,000.00	20,000.00	20,000.00	4,000.00	25
347-202	Culture & Recreation Day Camp / Dance Fees	16,668.75	13,588.75	40,000.00	60,000.00	60,000.00	20,000.00	50
347-203	Culture & Recreation After Hours/Weekend/SP Evnt Fees	11,726.20	9,927.65	10,000.00	12,000.00	12,000.00	2,000.00	20
347-204	Culture & Recreation Program Fees / Resource Fair	.00	.00	.00	3,000.00	3,000.00	3,000.00	
347-205	Culture & Recreation Aquatics/Pool/Camps/Comm Ctr	2,090.00	2,690.00	5,000.00	6,000.00	6,000.00	1,000.00	20
347-206	Culture & Recreation Facilt & Pool Rntls/Camps/FieldT	500.00	550.00	600.00	1,000.00	1,000.00	400.00	67
347-207	Culture & Recreation Aquat/RC Class/Camps/F Trips	.00	.00	.00	4,500.00	4,500.00	4,500.00	
347-208	Culture & Recreation Swim Fees/Camps/Pompey Pk	2,190.00	2,950.00	8,000.00	8,000.00	8,000.00	.00	
347-209	Culture & Recreation Aqua/Progrm Fees/Camps/Pompey Pk	120.00	915.00	500.00	2,500.00	2,500.00	2,000.00	400
347-210	Culture & Recreation Facilt Rntls/Veterans Pk/Prog Fee	11,304.81	12,887.50	30,000.00	40,000.00	40,000.00	10,000.00	33
347-211	Culture & Recreation Culture Rec/Prgm/Beach Sailbt F	18,414.00	9,207.00	16,400.00	16,400.00	16,400.00	.00	
347-212	Culture & Recreation Facilt Rntl/Pompey Pk/Progm Fees	7,690.00	11,414.42	18,500.00	22,500.00	22,500.00	4,000.00	22
347-213	Culture & Recreation Rec Facilt Rntl/Sponsorshp/Leade	9,755.37	11,730.00	25,000.00	20,000.00	20,000.00	(5,000.00)	(20)
347-214	Culture & Recreation Facilt Rntl/Sports Fees/Parks F	4,750.00	3,670.00	7,200.00	17,500.00	17,500.00	10,300.00	143
347-215	Culture & Recreation Facilt Rntl/Sports Fees/Sp Evnt	13,478.43	15,510.00	10,000.00	1,950.00	1,950.00	(8,050.00)	(81)
347-216	Culture & Recreation Cult Rec/Pompey Pk/Sports Events	304.00	353.00	4,200.00	5,000.00	5,000.00	800.00	19
347-217	Culture & Recreation Culture Recreation /Sports Fees	3,630.00	.00	1,800.00	1,800.00	1,800.00	.00	
347-218	Culture & Recreation Cult Rec/Track & Field/Sprts/Prg	14,329.00	15,430.00	20,000.00	25,000.00	25,000.00	5,000.00	25



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001	General Fund							
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Charges for Services								
347-219	Culture & Recreation Program Fees /Misc Programs Fees	39,028.00	50,994.12	90,000.00	47,250.00	47,250.00	(42,750.00)	(48)
347-220	Culture & Recreation Cult Recr/Comm Ctr/CS Pk/Prgrm F	.00	.00	.00	5,000.00	5,000.00	5,000.00	
347-221	Culture & Recreation Cult Rec/Adult Ctr/Sponsor/Cente	4,710.00	4,295.00	500.00	600.00	600.00	100.00	20
347-222	Culture & Recreation Facilt Rntl/Comm Ctr/Sports Fees	4,115.00	8,530.00	15,000.00	35,000.00	35,000.00	20,000.00	133
347-223	Culture & Recreation Facilt Rntl/ Teen Ctr/Sports Fee	630.00	180.00	5,000.00	5,000.00	5,000.00	.00	
347-224	Culture & Recreation Aquatics/Swim Sports Fees	5,931.00	4,360.00	4,000.00	5,000.00	5,000.00	1,000.00	25
347-230	Culture & Recreation SP Events / Tennis Membership	219,643.18	233,504.17	240,000.00	240,000.00	246,000.00	6,000.00	3
347-233	Culture & Recreation Program Fees Contractual	12,975.00	5,505.00	.00	.00	.00	.00	
347-235	Culture & Recreation SP Events Tennis General Admissi	319,561.01	284,995.31	320,000.00	320,000.00	350,000.00	30,000.00	9
347-240	Culture & Recreation Special Events Tennis Lessons	714,656.36	715,546.39	715,000.00	765,000.00	803,250.00	88,250.00	12
347-241	Culture & Recreation Special Events Tennis Equip Rntl	13,102.76	11,905.76	13,500.00	13,500.00	13,500.00	.00	
347-242	Culture & Recreation Special Events / League Fees	4,919.70	.00	10,000.00	.00	.00	(10,000.00)	(100)
347-243	Culture & Recreation Special Events/Sale Of Merchdse	51,272.76	47,954.04	50,000.00	50,000.00	50,000.00	.00	
347-244	Culture & Recreation Special Events /Tennis Misc	545.22	(60.00)	50.00	50.00	50.00	.00	
347-245	Culture & Recreation SP Evnts/Misc Rev Tennis OverSho	.10	.00	.00	.00	.00	.00	
347-247	Culture & Recreation Special Events / Round Robins	898,715.71	805,217.47	766,000.00	953,000.00	953,000.00	187,000.00	24
347-250	Culture & Recreation Cult Rec /Recreational ID Cards	7,085.32	7,237.91	20,000.00	7,000.00	7,000.00	(13,000.00)	(65)
347-251	Culture & Recreation Cult Rec / Special Event Revenue	.00	6.00	.00	.00	.00	.00	
347-252	Culture & Recreation Special Event Revenue /Admin Fee	14,356.22	11,539.43	10,000.00	10,000.00	10,000.00	.00	
347-253	Culture & Recreation Cult Re/Special Evnt-Tennis Park	.00	.00	15,000.00	15,000.00	15,000.00	.00	
347-254	Culture & Recreation Cult Rec/ Other Parks & Rec	20,667.99	20,429.00	15,000.00	15,000.00	15,000.00	.00	
347-255	Culture & Recreation Other P&R/ Surcharge On Pssngrs	3,202.50	2,989.00	12,000.00	12,000.00	12,000.00	.00	
347-501	Culture & Recreation CAS - Class Registration Non-Tax	.00	68,179.99	.00	87,000.00	87,000.00	87,000.00	
347-502	Culture & Recreation CAS - Room Rentals Taxable	.00	6,200.00	.00	6,200.00	6,200.00	6,200.00	
347-503	Culture & Recreation CAS - Merchandise Resale Taxable	.00	238.23	.00	300.00	300.00	300.00	
347-911	Culture & Recreation Special Evnts/Tennis Ctr	(145.72)	1,534.77	500.00	500.00	500.00	.00	
Charges for Services Totals		\$16,303,128.32	\$12,691,778.45	\$13,195,397.00	\$14,602,667.00	\$15,087,978.00	\$1,892,581.00	14%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Judgements, Fines, and Forfeitures								
351-901	Other Fines and Judgements Crt Fines & Forfeitures/General	81,876.53	63,756.77	100,000.00	50,000.00	50,000.00	(50,000.00)	(50)
351-902	Other Fines and Judgements Fines General / Communication	43,204.06	.00	44,000.00	44,000.00	44,000.00	.00	
351-905	Other Fines and Judgements Handicap Parking Tickets	29,006.16	39,785.41	30,141.00	40,950.00	40,950.00	10,809.00	36
351-910	Other Fines and Judgements Parking Tickets	486,319.84	389,208.20	478,474.00	585,000.00	585,000.00	106,526.00	22
351-915	Other Fines and Judgements Parking Late Fees	141,893.00	128,043.00	125,576.00	195,000.00	195,000.00	69,424.00	55
351-920	Other Fines and Judgements School Crossing Guard	146,150.00	120,290.00	143,107.00	178,100.00	178,100.00	34,993.00	24
351-925	Other Fines and Judgements Code Enforcement	54,607.44	115,744.15	100,000.00	56,000.00	56,000.00	(44,000.00)	(44)
351-930	Other Fines and Judgements Court Fines & Forfeit / PD Educ	10,724.81	24,030.30	10,000.00	10,000.00	10,000.00	.00	
351-931	Other Fines and Judgements Fines-Code Enforc/Civil Violat.	175.00	.00	5,000.00	2,500.00	2,500.00	(2,500.00)	(50)
351-932	Other Fines and Judgements False Alarm Fees-Police	33,670.00	45,130.00	50,000.00	45,000.00	45,000.00	(5,000.00)	(10)
351-935	Other Fines and Judgements Penalties-Bus Licenses	29,796.57	26,500.24	36,000.00	36,000.00	36,000.00	.00	
Judgements, Fines, and Forfeitures Totals		\$1,057,423.41	\$952,488.07	\$1,122,298.00	\$1,242,550.00	\$1,242,550.00	\$120,252.00	11%
Miscellaneous Revenues								
361-100	Interest & Other Earnings Interest Investments	3,909,823.84	2,385,899.08	2,770,754.00	2,770,754.00	2,870,754.00	100,000.00	4
361-101	Interest & Other Earnings Int/Dividends Invstmnts/Gain on	107,309.91	85,097.56	.00	.00	.00	.00	
361-105	Interest & Other Earnings Interest-Accounts Receivable	7,234.52	823.03	5,150.00	5,150.00	5,150.00	.00	
361-108	Interest & Other Earnings Interest-Seacrest/Del Ida	.00	2,016.47	.00	.00	.00	.00	
361-140	Interest & Other Earnings Int Income - Leases	6,040.23	.00	.00	.00	.00	.00	
361-400	Interest & Other Earnings Appreciation/Gain on Sale	929,566.79	.00	.00	.00	.00	.00	
362-001	Rents & Royalties Tower Rental / Broadcasting	778.33	1,073.64	1,058.00	1,058.00	1,058.00	.00	
362-002	Rents & Royalties Tennis Stadium Rental	47,486.93	183,500.00	30,000.00	30,000.00	50,000.00	20,000.00	67
362-003	Rents & Royalties Riverboat Water Tours	120,000.00	110,000.00	120,000.00	120,000.00	120,000.00	.00	
362-004	Rents & Royalties Misc Dockage Rents	1,200.00	.00	.00	.00	.00	.00	
362-010	Rents & Royalties Tower Rental	146,474.67	135,342.98	144,596.00	150,050.00	160,000.00	15,404.00	11
362-023	Rents & Royalties Pepsi/Right Machine Mthly	4,455.70	10,265.18	.00	.00	.00	.00	
365-100	Sales Scrap Sales (Taxable)	.00	273.00	.00	.00	.00	.00	
365-101	Sales Scrap Sales (Non-Taxable)	4,659.19	2,008.10	2,000.00	2,000.00	2,000.00	.00	
366-001	Contributions & Donations Downtown Development Authority	.00	.00	20,000.00	20,000.00	20,000.00	.00	
366-100	Contributions & Donations Contr & Don Misc / Developers	.00	50.00	10,000.00	5,000.00	5,000.00	(5,000.00)	(50)
366-101	Contributions & Donations Donations	.00	.00	5,000.00	.00	.00	(5,000.00)	(100)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001	General Fund							
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Miscellaneous Revenues								
366-110	Contributions & Donations CRA-US1/Workfrc Housing/NW 12th	361,418.80	.00	.00	.00	.00	.00	
366-111	Contributions & Donations CRA-Planning & Other/Fed Hwy Bea	316,869.00	82,500.00	392,574.00	392,574.00	110,000.00	(282,574.00)	(72)
366-113	Contributions & Donations CRA-Prjc Mngmnt Srv/Off Sidewalk	201,047.36	167,324.20	139,487.00	139,487.00	295,018.00	155,531.00	112
366-114	Contributions & Donations CRA-Clean & Safe/ SW 2nd St Beau	3,822,579.77	2,185,306.67	5,225,605.00	5,015,595.00	5,392,713.00	167,108.00	3
366-115	Contributions & Donations CRA-Sponsorships/Auburn Av Imprv	905,000.00	905,000.00	905,000.00	905,000.00	.00	(905,000.00)	(100)
366-117	Contributions & Donations CRA-2013 LOC Int./NE 3rd St Scap	58,730.56	.00	.00	.00	.00	.00	
366-119	Contributions & Donations CRA-Code Enfrcmnt/ 1st Av Improv	270,693.80	220,565.18	295,126.00	295,126.00	172,416.00	(122,710.00)	(42)
366-164	Contributions & Donations CRA Contribution	.00	50,000.00	237,985.00	237,985.00	97,703.00	(140,282.00)	(59)
366-900	Contributions & Donations FDOT-Master St Lighting	211,508.40	217,842.30	211,508.00	217,842.00	217,842.00	6,334.00	3
368-200	Contribution & Donations Other Contributions & Donations	.00	4,000.00	.00	.00	.00	.00	
368-900	Contribution & Donations Pension Admin Reimb/Misc Contrbt	191,023.85	216,660.32	196,796.00	196,796.00	196,796.00	.00	
369-000	Other Miscellaneous Revenue Billboards	34,300.00	33,520.00	34,000.00	34,000.00	34,000.00	.00	
369-001	Other Miscellaneous Revenue FDOH Fire Training Funds	.00	54,600.00	.00	.00	.00	.00	
369-002	Other Miscellaneous Revenue OSS Creative Arts School Rentals	.00	.00	291,000.00	291,000.00	.00	(291,000.00)	(100)
369-060	Other Miscellaneous Revenue Caron House P.I.L.O.T.	161,504.53	176,121.94	161,505.00	176,121.00	176,121.00	14,616.00	9
369-100	Other Miscellaneous Revenue Miscellaneous Revenue	36,315.94	258,933.43	500.00	500.00	500.00	.00	
369-200	Other Miscellaneous Revenue Misc Rev/ Rec Beaut & Veh Rental	125,052.00	144,268.30	173,122.00	173,122.00	224,940.00	51,818.00	30
369-300	Other Miscellaneous Revenue Rec Adm Costs-W&S Fd	4,040,244.96	3,689,820.10	4,427,784.00	4,427,784.00	4,747,606.00	319,822.00	7
369-305	Other Miscellaneous Revenue Rec Adm Costs-Sanitatin Fd	685,269.96	767,396.70	920,876.00	920,876.00	1,001,862.00	80,986.00	9
369-310	Other Miscellaneous Revenue Rec Adm Costs-Stormwater/PY Exp	379,463.04	351,289.60	421,548.00	421,548.00	441,365.00	19,817.00	5
369-311	Other Miscellaneous Revenue Rec Admin Costs - Muni Golf	.00	.00	.00	.00	398,337.00	398,337.00	
369-312	Other Miscellaneous Revenue Rec Admin Costs - Lakeview Golf	.00	.00	.00	.00	124,004.00	124,004.00	
369-315	Other Miscellaneous Revenue Rec Adm Costs-City Marina	8,442.96	9,737.60	11,685.00	11,685.00	17,337.00	5,652.00	48
369-316	Other Miscellaneous Revenue Rec Adm Cost-Bldg Permits	643,887.96	647,542.20	777,051.00	777,051.00	796,517.00	19,466.00	3
369-330	Other Miscellaneous Revenue Settlements Revenue	6,361.40	.00	20,000.00	20,000.00	20,000.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund	001 - General Fund							
	REVENUE							
	Department 00 - Administration							
	Division 000 - Administration							
	Miscellaneous Revenues							
369-902	Other Miscellaneous Revenue Revenue Share-Commerce Bk	56,623.05	40,363.51	30,000.00	30,000.00	30,000.00	.00	
369-904	Other Miscellaneous Revenue HDepot Reb/Orig Popcorn H/Misc R	28.00	2,475.17	1,000.00	1,200.00	1,200.00	200.00	20
369-905	Other Miscellaneous Revenue Recovery Of Prior Yrs Exp	14,499.86	482.35	10,000.00	10,000.00	10,000.00	.00	
	Miscellaneous Revenues Totals	\$17,815,895.31	\$13,142,098.61	\$17,992,710.00	\$17,799,304.00	\$17,740,239.00	(\$252,471.00)	(1%)
	Other Sources							
381-121	Inter-Fund Transfers Received from LOGT Fund	1,200,000.00	1,083,333.30	1,300,000.00	1,300,000.00	.00	(1,300,000.00)	(100)
381-136	Inter-Fund Transfers Received from Building Fund	790,368.00	297,190.80	356,629.00	356,629.00	356,629.00	.00	
382-015	Contributions from Proprietary Funds Contributions from Cemetery Fund	.00	.00	88,281.00	.00	.00	(88,281.00)	(100)
382-100	Contributions from Proprietary Funds Contrb-Stormwater In Lieu	836,403.45	354,740.00	425,688.00	425,688.00	816,550.00	390,862.00	92
382-110	Contributions from Proprietary Funds Contrb-W&S Fund In Lieu	1,443,815.04	1,182,879.20	1,419,455.00	1,419,455.00	1,318,531.00	(100,924.00)	(7)
382-120	Contributions from Proprietary Funds Contrb-Sanitation Fd	90,768.00	141,738.30	170,086.00	170,086.00	182,701.00	12,615.00	7
382-130	Contributions from Proprietary Funds Contrb-DCMGC In Lieu	53,165.04	43,236.70	51,884.00	51,884.00	47,369.00	(4,515.00)	(9)
382-140	Contributions from Proprietary Funds Contrb-Marina Fd In Lieu	75,734.04	53,470.00	64,164.00	64,164.00	64,902.00	738.00	1
382-150	Contributions from Proprietary Funds Contrb-W&S In Lieu Util	2,535,768.96	2,401,873.30	2,882,248.00	2,882,248.00	3,028,000.00	145,752.00	5
382-300	Contributions from Proprietary Funds Contrb-W&S Fd	248,401.48	120,940.80	145,129.00	145,129.00	248,402.00	103,273.00	71
383-200	Installment Purchase & Capital Lease SBITAs	70,967.25	.00	.00	.00	.00	.00	
	Other Sources Totals	\$7,345,391.26	\$5,679,402.40	\$6,903,564.00	\$6,815,283.00	\$6,063,084.00	(\$840,480.00)	(12%)
	Other Source, Continued							
301-101	Budgetary Account Prior Year Surplus	.00	.00	8,445,816.00	.00	7,398,611.00	(1,047,205.00)	(12)
303-010	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	1,565,028.86	.00	.00	(1,565,028.86)	(100)
	Other Source, Continued Totals	\$0.00	\$0.00	\$10,010,844.86	\$0.00	\$7,398,611.00	(\$2,612,233.86)	(26%)
	Division 000 - Administration Totals	\$180,169,321.27	\$165,386,170.59	\$189,300,131.03	\$179,091,910.00	\$201,531,067.00	\$12,230,935.97	6%
	Department 00 - Administration Totals	\$180,169,321.27	\$165,386,170.59	\$189,300,131.03	\$179,091,910.00	\$201,531,067.00	\$12,230,935.97	6%
	REVENUE TOTALS	\$180,169,321.27	\$165,386,170.59	\$189,300,131.03	\$179,091,910.00	\$201,531,067.00	\$12,230,935.97	6%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund	001 - General Fund							
EXPENSE								
Department	11 - City Commission							
Division	000 - Administration							
Activity	511 - Legislative							
<i>Personnel Services</i>								
11-10	Personal Services Executive Salaries	126,000.00	115,500.00	126,000.00	126,000.00	126,000.00	.00	
15-10	Special Pay Expense / Mayor / Commission	30,500.04	27,958.37	30,500.00	30,500.00	30,500.00	.00	
15-20	Special Pay Car Allowance	30,000.00	27,500.00	30,000.00	30,000.00	30,000.00	.00	
21-10	FICA Taxes Employer FICA	13,969.85	12,906.61	14,267.00	14,267.00	14,267.00	.00	
23-10	Life & Health Insurance Health Insurance	44,863.00	29,722.11	44,863.00	44,863.00	44,863.00	.00	
24-10	Workers Compensation Workers Compensation	2,991.00	2,245.00	2,694.00	3,135.00	3,135.00	441.00	16
<i>Personnel Services Totals</i>		\$248,323.89	\$215,832.09	\$248,324.00	\$248,765.00	\$248,765.00	\$441.00	0%
<i>Operating Expenditures/Expenses</i>								
31-90	Professional Services Other Professional Services	41,515.00	.00	25,000.00	25,000.00	25,000.00	.00	
34-90	Other Contractual Services Other Contractual Services	98,200.00	92,095.65	103,200.00	103,200.00	103,200.00	.00	
40-10	Travel & Per Diem Travel & Training	4,443.70	3,384.89	11,900.00	11,900.00	7,140.00	(4,760.00)	(40)
42-10	Freight & Postage Services Postage	15.37	48.20	25.00	25.00	25.00	.00	
45-10	Insurance General Liability	6,036.00	5,030.00	6,036.00	7,396.00	7,396.00	1,360.00	23
48-15	Promotional Activities Special Events	.00	884.62	.00	.00	.00	.00	
48-17	Promotional Activities Refreshment / Food / Meetings	2,416.10	3,503.82	2,000.00	3,500.00	3,500.00	1,500.00	75
51-10	Office Supplies Stationery, Paper, Forms	376.64	.00	600.00	800.00	600.00	.00	
51-15	Office Supplies Other Office Supplies	4,099.72	1,071.79	2,800.00	2,800.00	2,800.00	.00	
52-20	Operating Supplies General Operating Supplies	2,938.00	.00	.00	.00	.00	.00	
52-27	Operating Supplies Equipment < \$5,000	108.15	.00	.00	.00	.00	.00	
54-11	Books Pubs Subs & Memberships Subscriptions	.00	.00	90.00	90.00	90.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	57,415.30	24,352.60	46,197.00	46,197.00	46,197.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	4,564.50	3,700.00	4,875.00	4,875.00	2,925.00	(1,950.00)	(40)
<i>Operating Expenditures/Expenses Totals</i>		\$222,128.48	\$134,071.57	\$202,723.00	\$205,783.00	\$198,873.00	(\$3,850.00)	(2%)
Activity 511 - Legislative Totals		\$470,452.37	\$349,903.66	\$451,047.00	\$454,548.00	\$447,638.00	(\$3,409.00)	(1%)
Division 000 - Administration Totals		\$470,452.37	\$349,903.66	\$451,047.00	\$454,548.00	\$447,638.00	(\$3,409.00)	(1%)
Division	001 - Internal Auditing							
Activity	513 - Financial & Administrative							
<i>Personnel Services</i>								
12-10	Regular Salaries/Wages Regular Salaries/Wages	.00	30,578.88	106,600.00	140,000.00	151,164.00	44,564.00	42
15-20	Special Pay Car Allowance	.00	880.00	2,640.00	2,640.00	2,640.00	.00	
21-10	FICA Taxes Employer FICA	.00	2,432.50	10,912.00	10,912.00	12,852.00	1,940.00	18
22-20	Retirement Contributions ICMA Contributions	.00	3,822.36	.00	.00	4,534.00	4,534.00	
23-10	Life & Health Insurance Health Insurance	.00	4,307.76	16,241.00	16,241.00	18,144.00	1,903.00	12



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund	001 - General Fund							
EXPENSE								
Department	11 - City Commission							
Division	001 - Internal Auditing							
Activity	513 - Financial & Administrative							
<i>Personnel Services</i>								
23-20	Life & Health Insurance Life Insurance	.00	142.65	285.00	285.00	381.00	96.00	34
23-30	Life & Health Insurance Disability Insurance	.00	45.70	336.00	336.00	442.00	106.00	32
24-10	Workers Compensation Workers Compensation	.00	.00	.00	6,286.00	6,286.00	6,286.00	
25-10	Other Employee Benefits Unemployment Compensation	.00	11.68	35.00	35.00	35.00	.00	
27-10	Other Employee Benefits Employee Assistance Program	.00	6.24	25.00	25.00	28.00	3.00	12
<i>Personnel Services Totals</i>		\$0.00	\$42,227.77	\$137,074.00	\$176,760.00	\$196,506.00	\$59,432.00	43%
<i>Operating Expenditures/Expenses</i>								
31-90	Professional Services Other Professional Services	225.00	.00	12,926.00	16,526.00	.00	(12,926.00)	(100)
40-10	Travel & Per Diem Travel & Training	.00	.00	5,000.00	5,000.00	3,000.00	(2,000.00)	(40)
42-10	Freight & Postage Services Postage	.00	.00	100.00	.00	100.00	.00	
51-15	Office Supplies Other Office Supplies	.00	.00	2,500.00	2,500.00	2,500.00	.00	
51-25	Office Supplies Computer Software	.00	.00	2,000.00	2,000.00	2,000.00	.00	
54-11	Books Pubs Subs & Memberships Subscriptions	.00	.00	1,000.00	.00	1,000.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	.00	.00	2,500.00	1,000.00	2,500.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	.00	.00	3,500.00	2,500.00	2,100.00	(1,400.00)	(40)
<i>Operating Expenditures/Expenses Totals</i>		\$225.00	\$0.00	\$29,526.00	\$29,526.00	\$13,200.00	(\$16,326.00)	(55%)
Activity 513 - Financial & Administrative Totals		\$225.00	\$42,227.77	\$166,600.00	\$206,286.00	\$209,706.00	\$43,106.00	26%
Division 001 - Internal Auditing Totals		\$225.00	\$42,227.77	\$166,600.00	\$206,286.00	\$209,706.00	\$43,106.00	26%
Department 11 - City Commission Totals		\$470,677.37	\$392,131.43	\$617,647.00	\$660,834.00	\$657,344.00	\$39,697.00	6%
Department	12 - City Manager							
Division	000 - Administration							
Activity	512 - Executive							
<i>Personnel Services</i>								
12-10	Regular Salaries/Wages Regular Salaries/Wages	672,920.79	595,961.36	709,408.00	735,567.00	685,992.00	(23,416.00)	(3)
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	19,086.77	3,894.24	20,000.00	20,000.00	20,000.00	.00	
14-10	Overtime Overtime /Call-Out Pay	1,529.52	171.93	.00	.00	.00	.00	
14-30	Overtime Special Events	.00	2,705.25	.00	.00	.00	.00	
15-20	Special Pay Car Allowance	12,000.00	11,000.00	12,000.00	12,000.00	12,000.00	.00	
21-10	FICA Taxes Employer FICA	48,464.89	42,637.63	49,965.00	51,289.00	50,445.00	480.00	1
22-10	Retirement Contributions General Employees Retirement	9,173.00	49,118.10	10,934.00	60,681.00	40,744.00	29,810.00	273
22-20	Retirement Contributions ICMA Contributions	28,527.62	20,260.86	23,480.00	24,759.00	24,759.00	1,279.00	5
23-10	Life & Health Insurance Health Insurance	94,213.00	88,309.08	96,906.00	116,310.00	116,310.00	19,404.00	20



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	12 - City Manager							
Division	000 - Administration							
Activity	512 - Executive							
Personnel Services								
23-20	Life & Health Insurance Life Insurance	1,669.80	2,013.06	2,321.00	2,378.00	2,378.00	57.00	2
23-30	Life & Health Insurance Disability Insurance	1,556.07	1,410.10	1,705.00	2,148.00	2,148.00	443.00	26
24-10	Workers Compensation Workers Compensation	5,996.04	4,500.80	5,401.00	5,401.00	5,401.00	.00	
25-10	Other Employee Benefits Unemployment Compensation	200.02	183.96	211.00	210.00	210.00	(1.00)	
27-10	Other Employee Benefits Employee Assistance Program	60.07	124.80	150.00	165.00	165.00	15.00	10
Personnel Services Totals		\$895,397.59	\$822,291.17	\$932,481.00	\$1,030,908.00	\$960,552.00	\$28,071.00	3%
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	66,681.00	5,263.00	50,000.00	50,000.00	50,000.00	.00	
34-90	Other Contractual Services Other Contractual Services	18,150.00	63,649.99	80,000.00	22,000.00	22,000.00	(58,000.00)	(73)
40-10	Travel & Per Diem Travel & Training	1,131.73	7,403.13	15,000.00	12,000.00	7,200.00	(7,800.00)	(52)
40-20	Travel & Per Diem Non-Employee Travel	.00	3,895.23	.00	.00	.00	.00	
42-10	Freight & Postage Services Postage	87.49	211.93	500.00	400.00	400.00	(100.00)	(20)
45-10	Insurance General Liability	25,932.96	21,610.80	25,933.00	31,778.00	31,778.00	5,845.00	23
47-10	Printing & Binding Printing & Binding	29.90	292.68	1,000.00	.00	.00	(1,000.00)	(100)
48-10	Promotional Activities Marketing	3,689.78	.00	2,500.00	2,500.00	2,500.00	.00	
48-17	Promotional Activities Refreshment / Food / Meetings	1,418.02	2,074.66	600.00	1,000.00	1,000.00	400.00	67
51-10	Office Supplies Stationery, Paper, Forms	.00	708.75	1,000.00	1,000.00	1,000.00	.00	
51-15	Office Supplies Other Office Supplies	4,312.11	1,057.77	4,500.00	5,300.00	4,500.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	584.98	399.62	1,000.00	1,000.00	1,000.00	.00	
52-20	Operating Supplies General Operating Supplies	.00	238.80	1,000.00	1,000.00	1,000.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	4,224.17	5,604.89	6,516.00	4,151.00	4,151.00	(2,365.00)	(36)
54-30	Books Pubs Subs & Memberships Training & Education Costs	1,100.00	1,632.64	5,500.00	6,500.00	3,300.00	(2,200.00)	(40)
Operating Expenditures/Expenses Totals		\$127,342.14	\$114,043.89	\$195,049.00	\$138,629.00	\$129,829.00	(\$65,220.00)	(33%)
Activity 512 - Executive Totals		\$1,022,739.73	\$936,335.06	\$1,127,530.00	\$1,169,537.00	\$1,090,381.00	(\$37,149.00)	(3%)
Division 000 - Administration Totals		\$1,022,739.73	\$936,335.06	\$1,127,530.00	\$1,169,537.00	\$1,090,381.00	(\$37,149.00)	(3%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 12 - City Manager								
Division 010 - Communications								
Activity 512 - Executive								
Operating Expenditures/Expenses								
45-10 Insurance General Liability		.00	.00	.00	7,396.00	.00	.00	
Operating Expenditures/Expenses Totals		\$0.00	\$0.00	\$0.00	\$7,396.00	\$0.00	\$0.00	+++
Activity 512 - Executive Totals		\$0.00	\$0.00	\$0.00	\$7,396.00	\$0.00	\$0.00	+++
Division 010 - Communications Totals		\$0.00	\$0.00	\$0.00	\$7,396.00	\$0.00	\$0.00	+++
Division 015 - Education								
Activity 512 - Executive								
Personnel Services								
12-10 Regular Salaries/Wages Regular Salaries/Wages		88,699.87	86,338.56	88,652.00	106,670.00	105,070.00	16,418.00	19
15-20 Special Pay Car Allowance		2,640.00	2,420.00	2,640.00	2,640.00	2,640.00	.00	
21-10 FICA Taxes Employer FICA		6,711.66	6,523.65	7,185.00	8,608.00	8,485.00	1,300.00	18
22-10 Retirement Contributions General Employees Retirement		1,830.00	9,680.70	2,181.00	11,595.00	7,785.00	5,604.00	257
22-20 Retirement Contributions ICMA Contributions		2,660.96	2,590.11	2,660.00	3,200.00	3,200.00	540.00	20
23-10 Life & Health Insurance Health Insurance		15,702.18	16,513.08	15,702.00	19,384.00	19,384.00	3,682.00	23
23-20 Life & Health Insurance Life Insurance		216.00	261.58	285.00	285.00	285.00	.00	
23-30 Life & Health Insurance Disability Insurance		210.52	212.75	211.00	311.00	311.00	100.00	47
25-10 Other Employee Benefits Unemployment Compensation		35.04	32.12	35.00	35.00	35.00	.00	
27-10 Other Employee Benefits Employee Assistance Program		10.68	22.88	25.00	27.00	27.00	2.00	8
Personnel Services Totals		\$118,716.91	\$124,595.43	\$119,576.00	\$152,755.00	\$147,222.00	\$27,646.00	23%
Operating Expenditures/Expenses								
40-10 Travel & Per Diem Travel & Training		1,486.05	1,921.01	3,500.00	8,000.00	300.00	(3,200.00)	(91)
45-10 Insurance General Liability		6,156.00	5,130.00	6,156.00	7,544.00	7,544.00	1,388.00	23
47-10 Printing & Binding Printing & Binding		.00	.00	.00	500.00	500.00	500.00	
48-15 Promotional Activities Special Events		6,078.03	4,190.07	20,000.00	30,000.00	15,000.00	(5,000.00)	(25)
48-17 Promotional Activities Refreshment / Food / Meetings		.00	172.74	1,500.00	3,000.00	1,500.00	.00	
49-66 Other Current Charges Grade Level Read		1,499.97	815.35	8,000.00	8,000.00	8,000.00	.00	
51-15 Office Supplies Other Office Supplies		.00	.00	300.00	300.00	300.00	.00	
54-30 Books Pubs Subs & Memberships Training & Education Costs		550.00	199.00	1,700.00	4,200.00	1,020.00	(680.00)	(40)
Operating Expenditures/Expenses Totals		\$15,770.05	\$12,428.17	\$41,156.00	\$61,544.00	\$34,164.00	(\$6,992.00)	(17%)
Grants and Aids								
82-60 Grants Aid to Private Organizations Other Grants & Aid		334,090.00	143,000.00	288,000.00	143,000.00	.00	(288,000.00)	(100)
Grants and Aids Totals		\$334,090.00	\$143,000.00	\$288,000.00	\$143,000.00	\$0.00	(\$288,000.00)	(100%)
Activity 512 - Executive Totals		\$468,576.96	\$280,023.60	\$448,732.00	\$357,299.00	\$181,386.00	(\$267,346.00)	(60%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 12 - City Manager								
Division 015 - Education Totals		\$468,576.96	\$280,023.60	\$448,732.00	\$357,299.00	\$181,386.00	(\$267,346.00)	(60%)
Division 060 - Economic Development								
Activity 559 - Other Economic Environment								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	84,684.80	75,972.00	89,716.00	94,472.00	93,055.00	3,339.00	4
15-20	Special Pay Car Allowance	2,640.00	2,420.00	2,640.00	2,640.00	2,640.00	.00	
21-10	FICA Taxes Employer FICA	6,870.73	6,172.90	7,272.00	7,646.00	7,538.00	266.00	4
22-10	Retirement Contributions General Employees Retirement	7,373.00	8,512.97	8,787.00	10,268.00	6,894.00	(1,893.00)	(22)
22-20	Retirement Contributions ICMA Contributions	2,540.55	2,279.21	2,691.00	2,834.00	2,834.00	143.00	5
23-10	Life & Health Insurance Health Insurance	15,702.18	16,513.08	16,240.00	19,384.00	19,384.00	3,144.00	19
23-20	Life & Health Insurance Life Insurance	288.00	348.70	380.00	380.00	380.00	.00	
23-30	Life & Health Insurance Disability Insurance	201.94	187.04	214.00	275.00	275.00	61.00	29
25-10	Other Employee Benefits Unemployment Compensation	35.04	32.12	35.00	35.00	35.00	.00	
27-10	Other Employee Benefits Employee Assistance Program	10.68	22.88	24.00	27.00	27.00	3.00	13
Personnel Services Totals		\$120,346.92	\$112,460.90	\$127,999.00	\$137,961.00	\$133,062.00	\$5,063.00	4%
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	13,936.70	750.00	40,000.00	40,000.00	5,000.00	(35,000.00)	(88)
40-10	Travel & Per Diem Travel & Training	1,850.17	.00	4,300.00	2,500.00	1,500.00	(2,800.00)	(65)
45-10	Insurance General Liability	5,049.00	4,207.50	5,049.00	6,187.00	6,187.00	1,138.00	23
48-10	Promotional Activities Marketing	9,602.15	4,661.08	23,000.00	21,800.00	21,800.00	(1,200.00)	(5)
48-17	Promotional Activities Refreshment / Food / Meetings	.00	39.26	1,500.00	1,200.00	1,200.00	(300.00)	(20)
51-15	Office Supplies Other Office Supplies	.00	.00	2,000.00	2,000.00	2,000.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	.00	.00	1,399.00	1,399.00	1,399.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	750.00	770.00	1,175.00	810.00	810.00	(365.00)	(31)
54-30	Books Pubs Subs & Memberships Training & Education Costs	3,121.67	.00	1,500.00	1,500.00	1,020.00	(480.00)	(32)
Operating Expenditures/Expenses Totals		\$34,309.69	\$10,427.84	\$79,923.00	\$77,396.00	\$40,916.00	(\$39,007.00)	(49%)
Activity 559 - Other Economic Environment Totals		\$154,656.61	\$122,888.74	\$207,922.00	\$215,357.00	\$173,978.00	(\$33,944.00)	(16%)
Division 060 - Economic Development Totals		\$154,656.61	\$122,888.74	\$207,922.00	\$215,357.00	\$173,978.00	(\$33,944.00)	(16%)
Division 070 - Sustainability Resilience								
Activity 513 - Financial & Administrative								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	176,884.93	138,069.38	191,037.00	96,028.00	69,397.00	(121,640.00)	(64)
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	7,882.57	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	13,290.05	11,005.94	14,615.00	8,739.00	8,928.00	(5,687.00)	(39)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund	001 - General Fund							
EXPENSE								
Department	12 - City Manager							
Division	070 - Sustainability Resilience							
Activity	513 - Financial & Administrative							
<i>Personnel Services</i>								
22-10	Retirement Contributions General Employees Retirement	11,506.00	15,549.02	13,714.00	10,438.00	7,008.00	(6,706.00)	(49)
23-10	Life & Health Insurance Health Insurance	31,404.00	28,718.40	32,481.00	17,472.00	17,472.00	(15,009.00)	(46)
23-20	Life & Health Insurance Life Insurance	378.00	451.82	571.00	190.00	190.00	(381.00)	(67)
23-30	Life & Health Insurance Disability Insurance	399.61	341.74	457.00	280.00	280.00	(177.00)	(39)
24-10	Workers Compensation Workers Compensation	566.04	471.70	566.00	593.00	593.00	27.00	5
25-10	Other Employee Benefits Unemployment Compensation	64.24	55.48	70.00	35.00	35.00	(35.00)	(50)
27-10	Other Employee Benefits Employee Assistance Program	18.69	39.52	50.00	27.00	27.00	(23.00)	(46)
<i>Personnel Services Totals</i>		\$234,511.56	\$202,585.57	\$253,561.00	\$133,802.00	\$103,930.00	(\$149,631.00)	(59%)
<i>Operating Expenditures/Expenses</i>								
31-90	Professional Services Other Professional Services	11,826.94	.00	50,000.00	58,000.00	.00	(50,000.00)	(100)
34-90	Other Contractual Services Other Contractual Services	2,906.50	13,300.00	20,500.00	20,500.00	20,500.00	.00	
40-10	Travel & Per Diem Travel & Training	3,593.25	4,290.25	5,500.00	5,500.00	800.00	(4,700.00)	(85)
42-10	Freight & Postage Services Postage	.00	.00	500.00	500.00	500.00	.00	
44-45	Rentals & Leases Vehicle Rental / Garage	.00	1,471.70	1,766.00	2,020.00	2,020.00	254.00	14
45-10	Insurance General Liability	5,705.04	4,754.20	5,705.00	6,991.00	6,991.00	1,286.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	.00	216.24	600.00	600.00	600.00	.00	
47-10	Printing & Binding Printing & Binding	826.00	730.07	2,100.00	2,100.00	2,100.00	.00	
48-17	Promotional Activities Refreshment / Food / Meetings	87.01	100.00	1,250.00	1,250.00	1,250.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	20.48	.00	.00	.00	.00	.00	
51-15	Office Supplies Other Office Supplies	268.94	.00	.00	.00	.00	.00	
52-20	Operating Supplies General Operating Supplies	4,433.67	1,015.82	9,750.00	9,750.00	9,750.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	5,999.18	5,670.00	6,675.00	7,925.00	7,925.00	1,250.00	19
54-30	Books Pubs Subs & Memberships Training & Education Costs	270.00	1,000.00	1,300.00	1,300.00	780.00	(520.00)	(40)
<i>Operating Expenditures/Expenses Totals</i>		\$35,937.01	\$32,548.28	\$105,646.00	\$116,436.00	\$53,216.00	(\$52,430.00)	(50%)
<i>Capital Outlay</i>								
64-20	Machinery & Equipment Automotive	20,193.50	.00	.00	.00	.00	.00	
<i>Capital Outlay Totals</i>		\$20,193.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Activity 513 - Financial & Administrative Totals		\$290,642.07	\$235,133.85	\$359,207.00	\$250,238.00	\$157,146.00	(\$202,061.00)	(56%)
Division 070 - Sustainability Resilience Totals		\$290,642.07	\$235,133.85	\$359,207.00	\$250,238.00	\$157,146.00	(\$202,061.00)	(56%)
Department 12 - City Manager Totals		\$1,936,615.37	\$1,574,381.25	\$2,143,391.00	\$1,999,827.00	\$1,602,891.00	(\$540,500.00)	(25%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001	General Fund							
EXPENSE								
Department 13 - Finance								
Division 000 - Administration								
Activity 513 - Financial & Administrative								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	1,333,054.80	1,245,273.93	1,538,501.00	1,552,060.00	1,676,842.00	138,341.00	9
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	16,240.18	29,717.17	.00	.00	.00	.00	
13-10	Other Salaries/ Wages Part Time Wages	144,010.80	108,332.79	152,547.00	152,547.00	152,547.00	.00	
14-10	Overtime Overtime /Call-Out Pay	226.08	700.36	600.00	600.00	600.00	.00	
15-20	Special Pay Car Allowance	2,101.00	1,760.00	1,716.00	2,640.00	2,640.00	924.00	54
15-50	Special Pay Incentive Pay	2,993.00	.00	.00	.00	.00	.00	
15-60	Special Pay Other Taxable Pay	.00	10,000.00	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	113,267.48	106,175.69	129,567.00	129,021.00	139,267.00	9,700.00	7
22-10	Retirement Contributions General Employees Retirement	93,560.00	113,506.79	121,465.00	132,039.00	88,658.00	(32,807.00)	(27)
22-20	Retirement Contributions ICMA Contributions	31,738.53	27,751.77	38,195.00	39,673.00	42,858.00	4,663.00	12
23-10	Life & Health Insurance Health Insurance	215,352.29	223,423.60	252,040.00	270,147.00	289,531.00	37,491.00	15
23-20	Life & Health Insurance Life Insurance	3,388.92	4,156.24	4,762.00	5,060.00	5,060.00	298.00	6
23-30	Life & Health Insurance Disability Insurance	3,106.41	2,948.29	3,661.00	4,422.00	4,422.00	761.00	21
24-10	Workers Compensation Workers Compensation	10,383.96	7,794.20	9,353.00	10,886.00	10,886.00	1,533.00	16
25-10	Other Employee Benefits Unemployment Compensation	677.03	625.44	628.00	595.00	595.00	(33.00)	(5)
27-10	Other Employee Benefits Employee Assistance Program	175.20	387.28	447.00	465.00	465.00	18.00	4
Personnel Services Totals		\$1,970,275.68	\$1,882,553.55	\$2,253,482.00	\$2,300,155.00	\$2,414,371.00	\$160,889.00	7%
Operating Expenditures/Expenses								
31-11	Professional Services Investment Services	9,381.53	19,318.33	22,040.00	22,040.00	22,040.00	.00	
31-90	Professional Services Other Professional Services	194,698.14	145,342.17	152,739.00	152,739.00	152,739.00	.00	
32-10	Accounting & Auditing Audit & Accounting Fees	84,481.90	77,034.29	75,632.00	75,632.00	75,632.00	.00	
34-10	Other Contractual Services Temporary Services	24,015.91	8,664.82	5,000.00	5,000.00	5,000.00	.00	
34-90	Other Contractual Services Other Contractual Services	3,618.00	.00	21,630.00	21,630.00	21,630.00	.00	
40-10	Travel & Per Diem Travel & Training	3,765.09	(2,323.12)	6,250.00	6,250.00	3,750.00	(2,500.00)	(40)
40-20	Travel & Per Diem Non-Employee Travel	.00	761.07	.00	.00	.00	.00	
42-10	Freight & Postage Services Postage	6,488.17	5,975.57	5,800.00	5,800.00	5,800.00	.00	
42-20	Freight & Postage Services Express Charges / Messenger	109.50	190.58	150.00	150.00	150.00	.00	
45-10	Insurance General Liability	37,481.04	31,234.20	37,481.00	45,929.00	45,929.00	8,448.00	23
46-20	Repair and Maintenance Service Building Maintenance	20,267.10	.00	.00	.00	.00	.00	
47-10	Printing & Binding Printing & Binding	1,142.60	.00	1,000.00	1,000.00	1,000.00	.00	
48-17	Promotional Activities Refreshment / Food / Meetings	66.24	.00	2,300.00	2,300.00	2,300.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 13 - Finance								
Division 000 - Administration								
Activity 513 - Financial & Administrative								
Operating Expenditures/Expenses								
49-50	Other Current Charges Advertising	126.55	1,727.99	2,500.00	2,500.00	2,500.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	2,504.96	2,548.30	2,000.00	2,000.00	2,000.00	.00	
51-15	Office Supplies Other Office Supplies	9,484.58	9,598.66	7,000.00	7,000.00	7,000.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	1,265.88	.00	2,000.00	2,000.00	2,000.00	.00	
51-25	Office Supplies Computer Software	44,185.38	22,239.36	31,697.00	16,264.00	16,264.00	(15,433.00)	(49)
52-27	Operating Supplies Equipment < \$5,000	912.96	.00	.00	.00	.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	6,875.87	3,193.31	5,069.00	5,069.00	5,069.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	13,072.00	(1,076.00)	4,600.00	4,600.00	2,760.00	(1,840.00)	(40)
54-40	Books Pubs Subs & Memberships Tuition Reimbursement	1,577.82	414.00	4,890.00	4,890.00	4,890.00	.00	
54-90	Books Pubs Subs & Memberships Other Books/Membership Costs	.00	.00	1,250.00	1,250.00	1,250.00	.00	
Operating Expenditures/Expenses Totals		\$465,521.22	\$324,843.53	\$391,028.00	\$384,043.00	\$379,703.00	(\$11,325.00)	(3%)
Activity 513 - Financial & Administrative Totals		\$2,435,796.90	\$2,207,397.08	\$2,644,510.00	\$2,684,198.00	\$2,794,074.00	\$149,564.00	6%
Division 000 - Administration Totals		\$2,435,796.90	\$2,207,397.08	\$2,644,510.00	\$2,684,198.00	\$2,794,074.00	\$149,564.00	6%
Division 019 - Purchasing								
Activity 513 - Financial & Administrative								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	355,393.24	331,146.41	453,315.00	461,322.00	454,402.00	1,087.00	
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	3,587.85	1,646.40	.00	.00	.00	.00	
14-10	Overtime Overtime /Call-Out Pay	391.55	.00	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	26,651.53	25,169.61	34,679.00	35,549.00	35,549.00	870.00	3
22-10	Retirement Contributions General Employees Retirement	43,623.00	36,840.92	51,991.00	50,145.00	33,670.00	(18,321.00)	(35)
22-20	Retirement Contributions ICMA Contributions	401.32	2,724.06	3,598.00	3,365.00	3,365.00	(233.00)	(6)
23-10	Life & Health Insurance Health Insurance	95,543.00	62,120.65	96,905.00	94,442.00	94,442.00	(2,463.00)	(3)
23-20	Life & Health Insurance Life Insurance	1,047.60	1,299.86	1,655.00	1,655.00	1,655.00	.00	
23-30	Life & Health Insurance Disability Insurance	832.34	791.30	1,096.00	1,347.00	1,347.00	251.00	23
24-10	Workers Compensation Workers Compensation	3,572.04	2,680.80	3,217.00	3,745.00	3,745.00	528.00	16
25-10	Other Employee Benefits Unemployment Compensation	175.20	160.60	210.00	210.00	210.00	.00	
27-10	Other Employee Benefits Employee Assistance Program	53.40	110.24	150.00	164.00	164.00	14.00	9
Personnel Services Totals		\$531,272.07	\$464,690.85	\$646,816.00	\$651,944.00	\$628,549.00	(\$18,267.00)	(3%)
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	14,737.50	4,996.50	20,000.00	20,000.00	20,000.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 13 - Finance								
Division 019 - Purchasing								
Activity 513 - Financial & Administrative								
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	15,487.50	.00	27,000.00	.00	.00	(27,000.00)	(100)
40-10	Travel & Per Diem Travel & Training	4,252.33	6,021.91	6,450.00	15,000.00	9,000.00	2,550.00	40
42-10	Freight & Postage Services Postage	102.93	51.67	250.00	250.00	250.00	.00	
45-10	Insurance General Liability	13,200.00	11,000.00	13,200.00	16,175.00	16,175.00	2,975.00	23
46-20	Repair and Maintenance Service Building Maintenance	15,063.19	.00	.00	.00	.00	.00	
48-17	Promotional Activities Refreshment / Food / Meetings	88.50	.00	2,000.00	1,000.00	1,000.00	(1,000.00)	(50)
48-20	Promotional Activities Other Promotional Costs	6,539.86	1,090.00	7,000.00	5,000.00	5,000.00	(2,000.00)	(29)
49-50	Other Current Charges Advertising	2,101.74	.00	6,000.00	2,000.00	2,000.00	(4,000.00)	(67)
51-10	Office Supplies Stationery, Paper, Forms	349.93	181.30	700.00	400.00	400.00	(300.00)	(43)
51-15	Office Supplies Other Office Supplies	1,329.51	2,149.61	1,650.00	2,500.00	2,500.00	850.00	52
54-10	Books Pubs Subs & Memberships Books & Publications	39.92	58.00	500.00	500.00	500.00	.00	
54-11	Books Pubs Subs & Memberships Subscriptions	12,545.40	.00	15,000.00	15,000.00	15,000.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	1,059.96	365.00	1,215.00	1,650.00	1,650.00	435.00	36
54-30	Books Pubs Subs & Memberships Training & Education Costs	4,929.84	7,602.95	15,000.00	35,000.00	21,000.00	6,000.00	40
54-40	Books Pubs Subs & Memberships Tuition Reimbursement	1,829.61	.00	3,000.00	3,000.00	3,000.00	.00	
Operating Expenditures/Expenses Totals		\$93,657.72	\$33,516.94	\$118,965.00	\$117,475.00	\$97,475.00	(\$21,490.00)	(18%)
Activity 513 - Financial & Administrative Totals		\$624,929.79	\$498,207.79	\$765,781.00	\$769,419.00	\$726,024.00	(\$39,757.00)	(5%)
Division 019 - Purchasing Totals		\$624,929.79	\$498,207.79	\$765,781.00	\$769,419.00	\$726,024.00	(\$39,757.00)	(5%)
Department 13 - Finance Totals		\$3,060,726.69	\$2,705,604.87	\$3,410,291.00	\$3,453,617.00	\$3,520,098.00	\$109,807.00	3%
Department 14 - City Attorney								
Division 000 - Administration								
Activity 514 - Legal Counsel								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	912,498.65	862,977.86	975,390.80	1,055,569.00	1,055,569.00	80,178.20	8
13-10	Other Salaries/ Wages Part Time Wages	45,358.90	38,732.54	47,700.00	50,085.00	50,085.00	2,385.00	5
15-20	Special Pay Car Allowance	15,460.00	15,180.00	16,560.00	16,560.00	16,560.00	.00	
21-10	FICA Taxes Employer FICA	67,601.14	65,172.15	73,242.00	73,425.00	73,425.00	183.00	
22-10	Retirement Contributions General Employees Retirement	59,451.00	94,758.51	70,856.00	114,740.00	77,043.00	6,187.00	9
22-20	Retirement Contributions ICMA Contributions	20,009.70	17,484.94	22,183.00	22,183.00	22,183.00	.00	
23-10	Life & Health Insurance Health Insurance	109,916.00	115,591.56	113,147.00	135,695.00	135,695.00	22,548.00	20
23-20	Life & Health Insurance Life Insurance	2,060.76	2,559.04	2,697.00	2,697.00	2,697.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 14 - City Attorney								
Division 000 - Administration								
Activity 514 - Legal Counsel								
Personnel Services								
23-30	Life & Health Insurance Disability Insurance	2,132.39	2,082.61	2,310.00	2,310.00	2,310.00	.00	
24-10	Workers Compensation Workers Compensation	4,734.96	3,553.30	4,264.00	4,963.00	4,963.00	699.00	16
25-10	Other Employee Benefits Unemployment Compensation	315.36	289.08	281.00	298.00	298.00	17.00	6
27-10	Other Employee Benefits Employee Assistance Program	84.55	183.04	200.00	200.00	200.00	.00	
Personnel Services Totals		\$1,239,623.41	\$1,218,564.63	\$1,328,830.80	\$1,478,725.00	\$1,441,028.00	\$112,197.20	8%
Operating Expenditures/Expenses								
31-20	Professional Services Legal Services	197,380.91	158,021.53	250,000.00	257,000.00	257,000.00	7,000.00	3
31-90	Professional Services Other Professional Services	54,397.08	10,363.00	34,900.00	51,500.00	51,500.00	16,600.00	48
33-10	Court Reporter Services Court Reporter Services	989.05	697.50	2,500.00	2,500.00	2,500.00	.00	
34-90	Other Contractual Services Other Contractual Services	636.49	606.04	800.00	921.00	921.00	121.00	15
40-10	Travel & Per Diem Travel & Training	2,612.00	.00	500.00	2,650.00	1,590.00	1,090.00	218
42-10	Freight & Postage Services Postage	221.58	217.02	100.00	300.00	300.00	200.00	200
42-20	Freight & Postage Services Express Charges / Messenger	357.79	79.50	155.00	250.00	250.00	95.00	61
43-10	Utility Services Electricity	7,939.59	6,172.90	10,439.00	12,736.00	12,736.00	2,297.00	22
43-15	Utility Services Water & Sewer	1,428.55	1,591.36	1,234.00	1,575.00	1,575.00	341.00	28
43-20	Utility Services Irrigation Water	7,897.75	13,863.71	201.00	8,135.00	8,135.00	7,934.00	3,947
43-25	Utility Services Stormwater Assessment Fee	207.00	.00	646.00	620.00	.00	(646.00)	(100)
45-10	Insurance General Liability	24,890.04	20,741.70	24,890.00	30,500.00	30,500.00	5,610.00	23
46-20	Repair and Maintenance Service Building Maintenance	.00	14,369.15	15,100.00	25,000.00	25,000.00	9,900.00	66
51-10	Office Supplies Stationery, Paper, Forms	123.97	177.96	810.20	550.00	550.00	(260.20)	(32)
51-15	Office Supplies Other Office Supplies	1,545.76	1,780.89	2,000.00	2,000.00	2,000.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	.00	237.49	325.00	.00	.00	(325.00)	(100)
51-25	Office Supplies Computer Software	33.95	.00	.00	.00	.00	.00	
54-11	Books Pubs Subs & Memberships Subscriptions	16,235.98	359.98	475.00	550.00	550.00	75.00	16
54-13	Books Pubs Subs & Memberships Memberships	19,888.29	17,025.97	21,086.00	22,304.00	22,304.00	1,218.00	6
54-30	Books Pubs Subs & Memberships Training & Education Costs	1,675.00	2,000.00	2,000.00	2,250.00	1,350.00	(650.00)	(33)
Operating Expenditures/Expenses Totals		\$338,460.78	\$248,305.70	\$368,161.20	\$421,341.00	\$418,761.00	\$50,599.80	14%
Activity 514 - Legal Counsel Totals		\$1,578,084.19	\$1,466,870.33	\$1,696,992.00	\$1,900,066.00	\$1,859,789.00	\$162,797.00	10%
Division 000 - Administration Totals		\$1,578,084.19	\$1,466,870.33	\$1,696,992.00	\$1,900,066.00	\$1,859,789.00	\$162,797.00	10%
Department 14 - City Attorney Totals		\$1,578,084.19	\$1,466,870.33	\$1,696,992.00	\$1,900,066.00	\$1,859,789.00	\$162,797.00	10%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001	General Fund							
EXPENSE								
Department 15 - City Clerk								
Division 000 - Administration								
Activity 512 - Executive								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	399,983.32	297,325.03	428,548.00	405,530.00	399,447.00	(29,101.00)	(7)
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	18,478.67	.00	.00	.00	.00	.00	
14-10	Overtime Overtime /Call-Out Pay	976.59	340.55	2,000.00	2,000.00	2,000.00	.00	
15-20	Special Pay Car Allowance	2,640.00	1,760.00	2,640.00	2,640.00	2,640.00	.00	
15-60	Special Pay Other Taxable Pay	.00	9,772.56	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	31,211.61	23,014.21	32,604.00	42,540.00	42,075.00	9,471.00	29
22-10	Retirement Contributions General Employees Retirement	28,297.00	32,648.59	33,726.00	55,071.00	36,977.00	3,251.00	10
22-20	Retirement Contributions ICMA Contributions	3,431.32	1,994.78	3,704.00	3,247.00	3,247.00	(457.00)	(12)
23-10	Life & Health Insurance Health Insurance	94,213.08	87,591.12	96,905.00	150,012.00	150,012.00	53,107.00	55
23-20	Life & Health Insurance Life Insurance	1,425.60	1,314.06	1,826.00	1,543.00	1,543.00	(283.00)	(15)
23-30	Life & Health Insurance Disability Insurance	949.95	723.89	1,009.00	1,481.00	1,481.00	472.00	47
24-10	Workers Compensation Workers Compensation	3,572.04	2,680.80	3,217.00	3,745.00	3,745.00	528.00	16
25-10	Other Employee Benefits Unemployment Compensation	210.24	172.28	210.00	280.00	280.00	70.00	33
27-10	Other Employee Benefits Employee Assistance Program	64.08	122.72	149.00	218.00	218.00	69.00	46
Personnel Services Totals		\$585,453.50	\$459,460.59	\$606,538.00	\$668,307.00	\$643,665.00	\$37,127.00	6%
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	49,242.97	1,027.88	6,000.00	40,000.00	40,000.00	34,000.00	567
34-10	Other Contractual Services Temporary Services	.00	.00	.00	30,000.00	30,000.00	30,000.00	
34-90	Other Contractual Services Other Contractual Services	333.09	294.00	4,000.00	4,000.00	4,000.00	.00	
40-10	Travel & Per Diem Travel & Training	1,639.38	.00	1,248.00	3,500.00	2,100.00	852.00	68
41-10	Communication Services Telephone	.00	.00	600.00	600.00	600.00	.00	
42-10	Freight & Postage Services Postage	178.17	52.65	2,000.00	300.00	300.00	(1,700.00)	(85)
42-11	Freight & Postage Services Other Transportation Costs	.00	.00	.00	5,500.00	5,500.00	5,500.00	
45-10	Insurance General Liability	13,740.00	11,450.00	13,740.00	16,837.00	16,837.00	3,097.00	23
46-15	Repair and Maintenance Service Equipment Maintenance	.00	3,965.85	4,549.85	600.00	600.00	(3,949.85)	(87)
47-10	Printing & Binding Printing & Binding	1,500.00	.00	500.00	45,000.00	45,000.00	44,500.00	8,900
47-11	Printing & Binding Other Printing Costs	12,826.56	14,620.85	14,800.00	16,000.00	16,000.00	1,200.00	8
48-17	Promotional Activities Refreshment / Food / Meetings	506.47	318.23	750.00	825.00	825.00	75.00	10
49-50	Other Current Charges Advertising	1,316.01	225.13	4,000.00	3,000.00	3,000.00	(1,000.00)	(25)
49-90	Other Current Charges Other Current Charges	7,737.95	6,537.10	17,200.00	17,000.00	17,000.00	(200.00)	(1)
51-10	Office Supplies Stationery, Paper, Forms	873.04	1,167.88	2,500.00	2,500.00	2,500.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 15 - City Clerk								
Division 000 - Administration								
Activity 512 - Executive								
Operating Expenditures/Expenses								
51-15	Office Supplies Other Office Supplies	1,494.42	461.29	2,000.00	2,000.00	2,000.00	.00	
52-33	Operating Supplies Uniform / Linen Service	300.00	.00	700.00	400.00	400.00	(300.00)	(43)
54-13	Books Pubs Subs & Memberships Memberships	752.95	430.00	1,570.00	960.00	960.00	(610.00)	(39)
54-30	Books Pubs Subs & Memberships Training & Education Costs	875.00	150.00	800.00	850.00	510.00	(290.00)	(36)
55-11	Training Education & Training Costs	.00	75.00	1,000.00	600.00	600.00	(400.00)	(40)
Operating Expenditures/Expenses Totals		\$93,316.01	\$40,775.86	\$77,957.85	\$190,472.00	\$188,732.00	\$110,774.15	142%
Activity 512 - Executive Totals		\$678,769.51	\$500,236.45	\$684,495.85	\$858,779.00	\$832,397.00	\$147,901.15	22%
Division 000 - Administration Totals		\$678,769.51	\$500,236.45	\$684,495.85	\$858,779.00	\$832,397.00	\$147,901.15	22%
Department 15 - City Clerk Totals		\$678,769.51	\$500,236.45	\$684,495.85	\$858,779.00	\$832,397.00	\$147,901.15	22%
Department 16 - Information Technology								
Division 000 - Administration								
Activity 516 - Information Systems								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	1,761,398.98	1,586,133.29	1,871,752.00	2,086,037.00	2,000,169.00	128,417.00	7
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	9,927.56	.00	.00	.00	.00	.00	
14-10	Overtime Overtime /Call-Out Pay	39,482.34	32,174.15	20,000.00	30,000.00	30,000.00	10,000.00	50
14-30	Overtime Special Events	.00	355.41	.00	.00	.00	.00	
15-20	Special Pay Car Allowance	2,640.00	2,420.00	2,640.00	2,640.00	2,640.00	.00	
21-10	FICA Taxes Employer FICA	136,251.44	122,331.41	147,031.00	164,244.00	161,850.00	14,819.00	10
22-10	Retirement Contributions General Employees Retirement	92,035.00	157,561.66	109,692.00	208,057.00	139,701.00	30,009.00	27
22-20	Retirement Contributions ICMA Contributions	40,275.49	36,348.00	41,613.00	44,559.00	44,559.00	2,946.00	7
23-10	Life & Health Insurance Health Insurance	282,639.00	282,158.28	306,418.00	365,831.00	365,831.00	59,413.00	19
23-20	Life & Health Insurance Life Insurance	4,263.26	5,120.92	5,907.00	6,258.00	6,258.00	351.00	6
23-30	Life & Health Insurance Disability Insurance	4,108.08	3,794.84	4,525.00	6,091.00	6,091.00	1,566.00	35
24-10	Workers Compensation Workers Compensation	8,889.00	6,671.70	8,006.00	9,319.00	9,319.00	1,313.00	16
25-10	Other Employee Benefits Unemployment Compensation	657.00	584.00	701.00	700.00	700.00	(1.00)	
27-10	Other Employee Benefits Employee Assistance Program	199.36	411.84	499.00	547.00	547.00	48.00	10
Personnel Services Totals		\$2,382,766.51	\$2,236,065.50	\$2,518,784.00	\$2,924,283.00	\$2,767,665.00	\$248,881.00	10%
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	226,999.37	90,380.79	145,000.00	160,000.00	160,000.00	15,000.00	10
34-90	Other Contractual Services Other Contractual Services	1,996.38	1,045.88	3,500.00	3,900.00	3,900.00	400.00	11
40-10	Travel & Per Diem Travel & Training	8,875.47	1,970.02	4,000.00	4,000.00	2,400.00	(1,600.00)	(40)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund	001 - General Fund							
EXPENSE								
Department	16 - Information Technology							
Division	000 - Administration							
Activity	516 - Information Systems							
<i>Operating Expenditures/Expenses</i>								
41-10	Communication Services Telephone	46,952.13	38,673.73	44,565.00	44,565.00	44,565.00	.00	
41-11	Communication Services Portable Phones / MDD	365,573.21	284,082.01	375,220.00	364,200.00	364,200.00	(11,020.00)	(3)
41-12	Communication Services Internet Access	129,274.92	60,289.64	139,200.00	102,000.00	102,000.00	(37,200.00)	(27)
42-10	Freight & Postage Services Postage	33.36	25.69	.00	.00	.00	.00	
43-10	Utility Services Electricity	25,777.98	18,283.54	27,215.00	33,202.00	33,202.00	5,987.00	22
43-15	Utility Services Water & Sewer	521.23	1.03	714.00	472.00	472.00	(242.00)	(34)
44-30	Rentals & Leases Equipment	159,900.14	192,379.54	250,620.00	252,420.00	252,420.00	1,800.00	1
45-10	Insurance General Liability	95,550.96	79,625.80	95,551.00	117,088.00	117,088.00	21,537.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	.00	.00	1,000.00	1,000.00	1,000.00	.00	
46-15	Repair and Maintenance Service Equipment Maintenance	293,185.45	235,221.48	304,900.00	304,900.00	304,900.00	.00	
46-40	Repair and Maintenance Service Other Repair Maintenance	424,337.34	412,718.34	593,000.00	505,500.00	505,500.00	(87,500.00)	(15)
48-17	Promotional Activities Refreshment / Food / Meetings	379.09	.00	900.00	900.00	900.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	392.69	80.44	500.00	500.00	500.00	.00	
51-15	Office Supplies Other Office Supplies	1,817.06	934.27	1,800.00	1,800.00	1,800.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	64,220.07	14,262.53	55,000.00	55,000.00	55,000.00	.00	
51-25	Office Supplies Computer Software	748.86	.00	.00	.00	.00	.00	
52-10	Operating Supplies Fuel & Lube	.00	.00	.00	1,500.00	1,500.00	1,500.00	
52-20	Operating Supplies General Operating Supplies	3,346.70	.00	3,000.00	3,000.00	3,000.00	.00	
54-11	Books Pubs Subs & Memberships Subscriptions	1,075,166.03	1,121,476.75	1,647,350.30	1,632,500.00	1,632,500.00	(14,850.30)	(1)
54-13	Books Pubs Subs & Memberships Memberships	735.33	1,050.00	650.00	650.00	650.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	19,246.24	820.00	15,000.00	15,000.00	9,000.00	(6,000.00)	(40)
<i>Operating Expenditures/Expenses Totals</i>		\$2,945,030.01	\$2,553,321.48	\$3,708,685.30	\$3,604,097.00	\$3,596,497.00	(\$112,188.30)	(3%)
<i>Capital Outlay</i>								
64-11	Machinery & Equipment Computer Equipment	187,214.33	30,204.63	90,204.63	60,000.00	60,000.00	(30,204.63)	(33)
68-10	Capital Outlay Software	48,395.40	62,412.44	.00	.00	.00	.00	
<i>Capital Outlay Totals</i>		\$235,609.73	\$92,617.07	\$90,204.63	\$60,000.00	\$60,000.00	(\$30,204.63)	(33%)
Activity 516 - Information Systems Totals		\$5,563,406.25	\$4,882,004.05	\$6,317,673.93	\$6,588,380.00	\$6,424,162.00	\$106,488.07	2%
Division 000 - Administration Totals		\$5,563,406.25	\$4,882,004.05	\$6,317,673.93	\$6,588,380.00	\$6,424,162.00	\$106,488.07	2%
Department 16 - Information Technology Totals		\$5,563,406.25	\$4,882,004.05	\$6,317,673.93	\$6,588,380.00	\$6,424,162.00	\$106,488.07	2%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 17 - Human Resource								
Division 000 - Administration								
Activity 513 - Financial & Administrative								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	721,418.90	682,497.34	799,264.00	822,212.00	766,248.00	(33,016.00)	(4)
13-10	Other Salaries/ Wages Part Time Wages	4,650.33	.00	.00	.00	.00	.00	
14-10	Overtime Overtime /Call-Out Pay	327.38	.00	.00	.00	.00	.00	
15-20	Special Pay Car Allowance	2,948.00	4,114.00	4,488.00	4,488.00	4,488.00	.00	
21-10	FICA Taxes Employer FICA	56,050.60	52,419.03	61,020.00	63,724.00	62,781.00	1,761.00	3
22-10	Retirement Contributions General Employees Retirement	40,978.00	60,755.25	48,840.00	73,926.00	49,638.00	798.00	2
22-20	Retirement Contributions ICMA Contributions	8,220.22	7,033.94	10,085.00	9,571.00	9,571.00	(514.00)	(5)
23-10	Life & Health Insurance Health Insurance	136,609.00	141,668.66	140,917.00	168,648.00	168,648.00	27,731.00	20
23-20	Life & Health Insurance Life Insurance	1,716.72	2,217.49	2,255.00	2,815.00	2,815.00	560.00	25
23-30	Life & Health Insurance Disability Insurance	1,660.30	1,624.37	1,880.00	2,400.00	2,400.00	520.00	28
24-10	Workers Compensation Workers Compensation	453.96	340.80	409.00	476.00	476.00	67.00	16
25-10	Other Employee Benefits Unemployment Compensation	293.12	276.48	305.00	304.00	304.00	(1.00)	
27-10	Other Employee Benefits Employee Assistance Program	85.76	197.02	217.00	238.00	238.00	21.00	10
Personnel Services Totals		\$975,412.29	\$953,144.38	\$1,069,680.00	\$1,148,802.00	\$1,067,607.00	(\$2,073.00)	0%
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	42,297.55	47,524.43	40,175.00	11,775.00	11,775.00	(28,400.00)	(71)
40-10	Travel & Per Diem Travel & Training	2,813.78	1,173.00	5,940.00	10,990.00	6,594.00	654.00	11
40-15	Travel & Per Diem Recruitment/Relocation	250.00	.00	.00	2,120.00	2,120.00	2,120.00	
42-10	Freight & Postage Services Postage	585.09	930.49	700.00	1,000.00	1,000.00	300.00	43
43-10	Utility Services Electricity	5,963.23	9,506.70	.00	.00	.00	.00	
45-10	Insurance General Liability	17,073.00	14,227.50	17,073.00	20,921.00	20,921.00	3,848.00	23
48-15	Promotional Activities Special Events	6,485.58	1,314.32	1,300.00	6,800.00	6,800.00	5,500.00	423
48-16	Promotional Activities Employee Recognition Awards	16,318.48	15,218.69	26,635.00	19,029.00	19,029.00	(7,606.00)	(29)
48-17	Promotional Activities Refreshment / Food / Meetings	16,920.53	14,849.58	9,000.00	18,700.00	18,700.00	9,700.00	108
48-20	Promotional Activities Other Promotional Costs	175.00	.00	.00	800.00	800.00	800.00	
51-15	Office Supplies Other Office Supplies	1,845.06	1,167.28	3,000.00	3,000.00	3,000.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	2,121.17	.00	.00	.00	.00	.00	
54-10	Books Pubs Subs & Memberships Books & Publications	89.96	42.90	250.00	300.00	300.00	50.00	20
54-11	Books Pubs Subs & Memberships Subscriptions	80,346.95	83,710.20	78,140.00	81,900.00	81,900.00	3,760.00	5
54-13	Books Pubs Subs & Memberships Memberships	2,532.70	2,134.00	2,890.00	3,437.00	3,437.00	547.00	19
54-30	Books Pubs Subs & Memberships Training & Education Costs	6,952.30	4,742.99	16,275.00	15,769.00	5,682.00	(10,593.00)	(65)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 17 - Human Resource								
Division 000 - Administration								
Activity 513 - Financial & Administrative								
Operating Expenditures/Expenses								
54-40	Books Pubs Subs & Memberships Tuition Reimbursement	.00	.00	.00	5,462.00	1,000.00	1,000.00	
	Operating Expenditures/Expenses Totals	\$202,770.38	\$196,542.08	\$201,378.00	\$202,003.00	\$183,058.00	(\$18,320.00)	(9%)
	Activity 513 - Financial & Administrative Totals	\$1,178,182.67	\$1,149,686.46	\$1,271,058.00	\$1,350,805.00	\$1,250,665.00	(\$20,393.00)	(2%)
	Division 000 - Administration Totals	\$1,178,182.67	\$1,149,686.46	\$1,271,058.00	\$1,350,805.00	\$1,250,665.00	(\$20,393.00)	(2%)
	Department 17 - Human Resource Totals	\$1,178,182.67	\$1,149,686.46	\$1,271,058.00	\$1,350,805.00	\$1,250,665.00	(\$20,393.00)	(2%)
Department 20 - Communications								
Division 000 - Administration								
Activity 513 - Financial & Administrative								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	400,364.86	335,892.67	444,326.00	475,144.00	443,797.00	(529.00)	
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	11,870.64	.00	.00	.00	.00	.00	
13-10	Other Salaries/ Wages Part Time Wages	24,690.50	21,985.63	70,000.00	70,000.00	35,000.00	(35,000.00)	(50)
14-10	Overtime Overtime /Call-Out Pay	320.93	108.82	.00	.00	.00	.00	
15-20	Special Pay Car Allowance	2,640.00	2,420.00	2,640.00	2,640.00	2,640.00	.00	
15-50	Special Pay Incentive Pay	.00	500.00	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	32,777.36	27,054.00	37,480.00	43,571.00	41,534.00	4,054.00	11
22-10	Retirement Contributions General Employees Retirement	23,988.00	36,498.86	28,590.00	28,590.00	19,197.00	(9,393.00)	(33)
22-20	Retirement Contributions ICMA Contributions	3,931.47	3,766.93	3,961.00	4,634.00	4,634.00	673.00	17
23-10	Life & Health Insurance Health Insurance	78,511.00	61,744.56	80,664.00	113,827.00	113,827.00	33,163.00	41
23-20	Life & Health Insurance Life Insurance	1,195.20	1,290.27	1,692.00	1,978.00	1,978.00	286.00	17
23-30	Life & Health Insurance Disability Insurance	937.70	789.50	1,063.00	1,528.00	1,528.00	465.00	44
24-10	Workers Compensation Workers Compensation	566.04	471.70	566.00	566.00	566.00	.00	
25-10	Other Employee Benefits Unemployment Compensation	195.64	160.60	176.00	210.00	210.00	34.00	19
27-10	Other Employee Benefits Employee Assistance Program	48.95	87.36	124.00	164.00	164.00	40.00	32
	Personnel Services Totals	\$582,038.29	\$492,770.90	\$671,282.00	\$742,852.00	\$665,075.00	(\$6,207.00)	(1%)
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	.00	.00	.00	.00	.00	.00	
34-90	Other Contractual Services Other Contractual Services	.00	.00	12,500.00	12,500.00	12,500.00	.00	
40-10	Travel & Per Diem Travel & Training	3,024.90	3,531.60	5,500.00	5,800.00	3,480.00	(2,020.00)	(37)
41-11	Communication Services Portable Phones / MDD	.00	.00	414.00	414.00	414.00	.00	
42-10	Freight & Postage Services Postage	.00	2.76	.00	.00	.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 20 - Communications								
Division 000 - Administration								
Activity 513 - Financial & Administrative								
Operating Expenditures/Expenses								
44-45	Rentals & Leases Vehicle Rental / Garage	.00	19,313.30	23,176.00	5,670.00	5,670.00	(17,506.00)	(76)
45-10	Insurance General Liability	4,107.96	3,423.30	4,108.00	5,034.00	5,034.00	926.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	.00	625.96	4,800.00	.00	.00	(4,800.00)	(100)
46-40	Repair and Maintenance Service Other Repair Maintenance	3,975.62	.00	.00	.00	.00	.00	
47-11	Printing & Binding Other Printing Costs	13,316.53	7,858.68	24,000.00	23,000.00	23,000.00	(1,000.00)	(4)
48-15	Promotional Activities Special Events	.00	450.00	1,200.00	1,200.00	1,200.00	.00	
48-20	Promotional Activities Other Promotional Costs	.00	2,247.60	9,157.00	8,157.00	8,157.00	(1,000.00)	(11)
49-50	Other Current Charges Advertising	5,135.05	6,438.42	10,000.00	14,000.00	14,000.00	4,000.00	40
51-10	Office Supplies Stationery, Paper, Forms	1,284.98	244.94	950.00	950.00	950.00	.00	
51-15	Office Supplies Other Office Supplies	505.25	1,786.37	8,500.00	2,500.00	2,500.00	(6,000.00)	(71)
51-20	Office Supplies Office Equipment < \$5,000	12,215.31	8,348.17	14,670.00	14,600.00	14,600.00	(70.00)	
52-10	Operating Supplies Fuel & Lube	.00	766.17	2,700.00	1,700.00	1,700.00	(1,000.00)	(37)
54-11	Books Pubs Subs & Memberships Subscriptions	13,377.95	13,617.27	16,100.00	16,100.00	16,100.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	2,611.46	.00	980.00	980.00	980.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	90.00	1,353.25	3,800.00	4,800.00	2,880.00	(920.00)	(24)
Operating Expenditures/Expenses Totals		\$59,645.01	\$70,007.79	\$142,555.00	\$117,405.00	\$113,165.00	(\$29,390.00)	(21%)
Capital Outlay								
64-20	Machinery & Equipment Automotive	.00	10,050.50	10,050.50	.00	.00	(10,050.50)	(100)
Capital Outlay Totals		\$0.00	\$10,050.50	\$10,050.50	\$0.00	\$0.00	(\$10,050.50)	(100%)
Activity 513 - Financial & Administrative Totals		\$641,683.30	\$572,829.19	\$823,887.50	\$860,257.00	\$778,240.00	(\$45,647.50)	(6%)
Division 000 - Administration Totals		\$641,683.30	\$572,829.19	\$823,887.50	\$860,257.00	\$778,240.00	(\$45,647.50)	(6%)
Division 016 - Creative Arts School								
Activity 569 - Other Human Services								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	3,088.80	60,091.20	83,200.00	77,712.00	70,196.00	(13,004.00)	(16)
13-10	Other Salaries/ Wages Part Time Wages	.00	932.34	.00	.00	31,000.00	31,000.00	
21-10	FICA Taxes Employer FICA	236.30	4,416.10	6,365.00	5,945.00	8,228.00	1,863.00	29
22-10	Retirement Contributions General Employees Retirement	.00	6,745.86	.00	8,447.00	5,671.00	5,671.00	
23-10	Life & Health Insurance Health Insurance	3,926.00	15,077.16	16,241.00	19,385.00	19,385.00	3,144.00	19
23-20	Life & Health Insurance Life Insurance	.00	237.80	190.00	286.00	286.00	96.00	51
23-30	Life & Health Insurance Disability Insurance	.00	141.54	135.00	227.00	227.00	92.00	68
25-10	Other Employee Benefits Unemployment Compensation	2.92	32.12	35.00	36.00	71.00	36.00	103



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 20 - Communications								
Division 016 - Creative Arts School								
Activity 569 - Other Human Services								
Personnel Services								
27-10	Other Employee Benefits Employee Assistance Program	.00	20.80	25.00	2,407.00	2,407.00	2,382.00	9,528
	Personnel Services Totals	\$7,254.02	\$87,694.92	\$106,191.00	\$114,445.00	\$137,471.00	\$31,280.00	29%
	Operating Expenditures/Expenses							
34-90	Other Contractual Services Other Contractual Services	135.55	35,934.49	203,700.00	203,700.00	203,700.00	.00	
46-40	Repair and Maintenance Service Other Repair Maintenance	.00	2,973.00	3,000.00	35,000.00	35,000.00	32,000.00	1,067
49-50	Other Current Charges Advertising	1,552.66	6,090.68	8,000.00	9,000.00	9,000.00	1,000.00	13
51-15	Office Supplies Other Office Supplies	44,989.01	16,773.61	15,000.00	15,000.00	25,000.00	10,000.00	67
51-20	Office Supplies Office Equipment < \$5,000	3,250.22	6,293.76	42,000.00	9,000.00	9,000.00	(33,000.00)	(79)
	Operating Expenditures/Expenses Totals	\$49,927.44	\$68,065.54	\$271,700.00	\$271,700.00	\$281,700.00	\$10,000.00	4%
	Capital Outlay							
64-10	Machinery & Equipment Office Furniture / Fixtures	12,120.00	.00	.00	.00	.00	.00	
	Capital Outlay Totals	\$12,120.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Activity 569 - Other Human Services Totals	\$69,301.46	\$155,760.46	\$377,891.00	\$386,145.00	\$419,171.00	\$41,280.00	11%
	Division 016 - Creative Arts School Totals	\$69,301.46	\$155,760.46	\$377,891.00	\$386,145.00	\$419,171.00	\$41,280.00	11%
	Department 20 - Communications Totals	\$710,984.76	\$728,589.65	\$1,201,778.50	\$1,246,402.00	\$1,197,411.00	(\$4,367.50)	0%
Department 21 - Police								
Division 110 - Support Bureau								
Activity 521 - Law Enforcement								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	6,690,047.54	6,209,412.76	7,459,360.00	7,750,310.00	7,217,364.00	(241,996.00)	(3)
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	127,359.36	96,354.82	133,029.00	110,000.00	110,000.00	(23,029.00)	(17)
13-10	Other Salaries/ Wages Part Time Wages	58,778.74	100,969.28	146,056.00	160,240.00	110,240.00	(35,816.00)	(25)
14-10	Overtime Overtime /Call-Out Pay	926,852.74	724,868.43	255,000.00	1,000,000.00	1,000,000.00	745,000.00	292
14-20	Overtime Reimbursable Overtime	217,649.36	233,443.08	295,000.00	295,000.00	295,000.00	.00	
14-30	Overtime Special Events	117,477.57	149,974.52	100,000.00	131,500.00	131,500.00	31,500.00	32
15-20	Special Pay Car Allowance	1,430.00	1,210.00	1,320.00	1,320.00	1,320.00	.00	
15-30	Special Pay Clothing Allowance	1,425.00	1,387.50	2,200.00	2,200.00	2,200.00	.00	
15-40	Special Pay Educational/Certification	36,880.00	37,288.99	38,280.00	37,200.00	37,200.00	(1,080.00)	(3)
15-50	Special Pay Incentive Pay	300.00	.00	26,000.00	26,000.00	26,000.00	.00	
21-10	FICA Taxes Employer FICA	590,476.63	551,303.92	652,725.00	730,211.00	704,024.00	51,299.00	8
22-10	Retirement Contributions General Employees Retirement	211,043.00	272,024.67	249,862.00	364,139.00	254,501.00	4,639.00	2



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001	General Fund							
EXPENSE								
Department 21 - Police								
Division 110 - Support Bureau								
Activity 521 - Law Enforcement								
Personnel Services								
22-20	Retirement Contributions ICMA Contributions	54,617.64	45,642.59	57,273.00	59,650.00	59,650.00	2,377.00	4
22-30	Retirement Contributions Police & Fire Retirement	1,860,343.00	1,571,415.04	1,936,078.00	1,801,178.00	1,732,569.00	(203,509.00)	(11)
22-60	Retirement Contributions Retiree Health Trust	103,889.12	101,994.57	106,245.00	100,135.00	100,135.00	(6,110.00)	(6)
23-10	Life & Health Insurance Health Insurance	1,287,515.00	1,349,658.21	1,407,014.00	1,713,314.00	1,693,929.00	286,915.00	20
23-20	Life & Health Insurance Life Insurance	24,266.49	27,917.03	20,627.00	31,155.00	31,307.00	10,680.00	52
23-30	Life & Health Insurance Disability Insurance	14,963.46	14,271.18	17,473.00	22,350.00	22,840.00	5,367.00	31
24-10	Workers Compensation Workers Compensation	140,013.00	105,089.25	126,107.00	146,779.00	146,779.00	20,672.00	16
25-10	Other Employee Benefits Unemployment Compensation	2,950.05	2,876.16	3,323.00	3,323.00	3,287.00	(36.00)	(1)
27-10	Other Employee Benefits Employee Assistance Program	850.22	1,919.82	2,221.00	2,488.00	2,585.00	364.00	16
Personnel Services Totals		\$12,469,127.92	\$11,599,021.82	\$13,035,193.00	\$14,488,492.00	\$13,682,430.00	\$647,237.00	5%
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	22,913.10	9,796.81	47,792.00	34,050.00	34,050.00	(13,742.00)	(29)
34-15	Other Contractual Services Janitorial Services	766.90	641.65	5,000.00	12,800.00	12,800.00	7,800.00	156
34-90	Other Contractual Services Other Contractual Services	1,080,696.10	240,250.90	1,125,540.00	1,781,301.00	1,781,301.00	655,761.00	58
40-10	Travel & Per Diem Travel & Training	67,949.57	21,468.87	55,000.00	80,000.00	72,000.00	17,000.00	31
40-20	Travel & Per Diem Non-Employee Travel	18,193.50	18,172.85	40,000.00	42,520.00	42,520.00	2,520.00	6
41-11	Communication Services Portable Phones / MDD	44,228.23	1,852.81	9,072.00	9,516.00	9,516.00	444.00	5
41-12	Communication Services Internet Access	.00	.00	1,790.00	.00	.00	(1,790.00)	(100)
42-10	Freight & Postage Services Postage	4,894.92	4,084.29	6,000.00	6,000.00	6,000.00	.00	
42-20	Freight & Postage Services Express Charges / Messenger	246.15	38.82	1,000.00	1,000.00	1,000.00	.00	
43-10	Utility Services Electricity	118,716.35	104,250.96	137,487.00	167,735.00	167,735.00	30,248.00	22
43-15	Utility Services Water & Sewer	10,516.59	8,874.77	10,844.00	10,655.00	10,655.00	(189.00)	(2)
43-20	Utility Services Irrigation Water	14,794.15	23,815.86	18,735.00	16,999.00	16,999.00	(1,736.00)	(9)
43-25	Utility Services Stormwater Assessment Fee	2,997.00	.00	3,868.00	7,403.00	.00	(3,868.00)	(100)
43-35	Utility Services Waste Collection & Disposal	12,375.74	12,375.74	12,376.00	12,376.00	12,376.00	.00	
44-20	Rentals & Leases Vehicles	.00	10,650.00	10,000.00	.00	.00	(10,000.00)	(100)
44-45	Rentals & Leases Vehicle Rental / Garage	32,850.00	28,277.50	33,933.00	35,290.00	35,290.00	1,357.00	4
44-90	Rentals & Leases Other Rental/Lease Costs	155.00	.00	.00	.00	.00	.00	
45-10	Insurance General Liability	227,627.40	189,689.20	227,627.00	278,933.00	278,933.00	51,306.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	17,263.53	16,477.11	15,000.00	23,600.00	23,600.00	8,600.00	57



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 21 - Police								
Division 110 - Support Bureau								
Activity 521 - Law Enforcement								
Operating Expenditures/Expenses								
46-11	Repair and Maintenance Service Vehicle Maintenance / Other	38,876.65	22,487.51	53,850.00	95,150.00	95,150.00	41,300.00	77
46-15	Repair and Maintenance Service Equipment Maintenance	85,787.67	72,704.47	150,000.00	139,921.00	139,921.00	(10,079.00)	(7)
46-20	Repair and Maintenance Service Building Maintenance	633.00	810.50	.00	.00	.00	.00	
46-40	Repair and Maintenance Service Other Repair Maintenance	(547,153.88)	56,775.95	100,000.00	64,345.00	64,345.00	(35,655.00)	(36)
47-10	Printing & Binding Printing & Binding	9,049.50	4,621.11	10,000.00	12,413.00	12,413.00	2,413.00	24
48-15	Promotional Activities Special Events	2,782.51	1,671.52	7,500.00	3,800.00	3,800.00	(3,700.00)	(49)
48-16	Promotional Activities Employee Recognition Awards	2,041.17	3,984.44	5,000.00	3,700.00	3,700.00	(1,300.00)	(26)
48-17	Promotional Activities Refreshment / Food / Meetings	5,968.23	1,425.86	3,000.00	8,335.00	8,335.00	5,335.00	178
48-20	Promotional Activities Other Promotional Costs	6,978.79	2,451.67	8,250.00	9,250.00	9,250.00	1,000.00	12
49-50	Other Current Charges Advertising	431.35	459.78	1,500.00	2,000.00	2,000.00	500.00	33
49-90	Other Current Charges Other Current Charges	75.00	75.00	150.00	150.00	150.00	.00	
49-95	Other Current Charges Unreconciled CC Charges	64.52	.00	.00	.00	.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	4,692.40	2,679.14	6,160.00	6,160.00	6,160.00	.00	
51-15	Office Supplies Other Office Supplies	7,716.08	3,962.38	10,200.00	9,700.00	9,700.00	(500.00)	(5)
51-20	Office Supplies Office Equipment < \$5,000	41,810.32	4,199.44	30,000.00	42,770.00	42,770.00	12,770.00	43
51-25	Office Supplies Computer Software	450.69	187.69	71,997.00	76,697.00	76,697.00	4,700.00	7
52-10	Operating Supplies Fuel & Lube	13,001.01	7,513.47	14,800.00	15,000.00	15,000.00	200.00	1
52-20	Operating Supplies General Operating Supplies	88,519.40	120,649.33	106,509.50	182,610.00	182,610.00	76,100.50	71
52-27	Operating Supplies Equipment < \$5,000	127,423.65	94,032.88	100,000.00	191,137.00	191,137.00	91,137.00	91
52-29	Operating Supplies Service Population Expenses	59.33	.00	4,700.00	4,700.00	4,700.00	.00	
52-33	Operating Supplies Uniform / Linen Service	59,283.62	37,947.60	75,000.00	82,120.00	82,120.00	7,120.00	9
52-34	Operating Supplies Investigative Expenses	.00	1,020.00	2,000.00	2,000.00	2,000.00	.00	
52-36	Operating Supplies Janitorial Supplies	.00	.00	5,000.00	1,600.00	1,600.00	(3,400.00)	(68)
54-10	Books Pubs Subs & Memberships Books & Publications	703.50	567.95	3,090.00	2,000.00	2,000.00	(1,090.00)	(35)
54-11	Books Pubs Subs & Memberships Subscriptions	3,676.45	1,750.00	3,500.00	3,300.00	3,300.00	(200.00)	(6)
54-13	Books Pubs Subs & Memberships Memberships	9,088.07	7,998.55	11,763.00	11,233.00	11,233.00	(530.00)	(5)
54-30	Books Pubs Subs & Memberships Training & Education Costs	93,470.63	46,358.55	100,000.00	176,350.00	158,715.00	58,715.00	59
54-40	Books Pubs Subs & Memberships Tuition Reimbursement	5,514.20	1,114.80	15,000.00	16,090.00	16,090.00	1,090.00	7
Operating Expenditures/Expenses Totals		\$1,738,128.09	\$1,188,167.73	\$2,660,033.50	\$3,682,709.00	\$3,649,671.00	\$989,637.50	37%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 21 - Police								
Division 110 - Support Bureau								
Activity 521 - Law Enforcement								
Capital Outlay								
62-10	Capital Outlay Buildings	.00	.00	25,000.00	.00	.00	(25,000.00)	(100)
64-11	Machinery & Equipment Computer Equipment	.00	.00	33,000.00	18,000.00	18,000.00	(15,000.00)	(45)
64-12	Machinery & Equipment Office Equipment	.00	6,730.00	118,000.00	57,000.00	57,000.00	(61,000.00)	(52)
64-90	Machinery & Equipment Other Machinery / Equipment	118,676.68	182,960.36	347,819.05	325,000.00	275,000.00	(72,819.05)	(21)
68-10	Capital Outlay Software	.00	.00	14,000.00	17,000.00	17,000.00	3,000.00	21
	Capital Outlay Totals	\$118,676.68	\$189,690.36	\$537,819.05	\$417,000.00	\$367,000.00	(\$170,819.05)	(32%)
	Activity 521 - Law Enforcement Totals	\$14,325,932.69	\$12,976,879.91	\$16,233,045.55	\$18,588,201.00	\$17,699,101.00	\$1,466,055.45	9%
	Division 110 - Support Bureau Totals	\$14,325,932.69	\$12,976,879.91	\$16,233,045.55	\$18,588,201.00	\$17,699,101.00	\$1,466,055.45	9%
Division 150 - Operations								
Activity 521 - Law Enforcement								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	13,988,969.29	11,508,542.19	14,287,368.00	15,130,242.00	16,325,850.00	2,038,482.00	14
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	96,569.12	440,641.88	245,246.00	174,000.00	174,000.00	(71,246.00)	(29)
13-10	Other Salaries/ Wages Part Time Wages	18,513.60	14,167.53	48,119.00	45,829.00	45,829.00	(2,290.00)	(5)
14-10	Overtime Overtime /Call-Out Pay	1,950,650.83	1,312,224.82	800,000.00	1,950,000.00	1,950,000.00	1,150,000.00	144
14-20	Overtime Reimbursable Overtime	220,301.50	179,418.11	100,000.00	137,000.00	137,000.00	37,000.00	37
14-30	Overtime Special Events	262,584.93	246,569.04	350,000.00	400,000.00	400,000.00	50,000.00	14
15-30	Special Pay Clothing Allowance	19,000.00	20,450.00	22,400.00	22,400.00	22,400.00	.00	
15-40	Special Pay Educational/Certification	135,957.65	116,339.54	134,880.00	131,520.00	131,520.00	(3,360.00)	(2)
15-50	Special Pay Incentive Pay	5,486.44	5,308.65	4,186.00	4,535.00	4,535.00	349.00	8
15-60	Special Pay Other Taxable Pay	3,179.78	36,638.55	.00	34,977.00	34,977.00	34,977.00	
15-65	Special Pay Other Non Taxable Pay	.00	24.95	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	1,223,058.19	1,020,931.41	1,222,073.00	1,369,734.00	1,501,013.00	278,940.00	23
22-10	Retirement Contributions General Employees Retirement	86,177.00	112,384.40	102,710.00	214,246.00	95,883.00	(6,827.00)	(7)
22-20	Retirement Contributions ICMA Contributions	41,713.45	34,687.90	43,144.00	39,958.00	39,958.00	(3,186.00)	(7)
22-30	Retirement Contributions Police & Fire Retirement	6,295,480.00	5,197,481.50	6,551,768.00	6,838,091.00	6,577,618.00	25,850.00	
22-60	Retirement Contributions Retiree Health Trust	371,364.88	364,597.10	379,791.00	357,953.00	357,953.00	(21,838.00)	(6)
23-10	Life & Health Insurance Health Insurance	2,359,317.00	2,330,604.75	2,380,912.00	2,955,293.00	2,937,150.00	556,238.00	23
23-20	Life & Health Insurance Life Insurance	22,763.87	27,743.95	32,144.00	32,904.00	32,430.00	286.00	1
23-30	Life & Health Insurance Disability Insurance	30,961.61	26,448.17	34,214.00	43,715.00	43,221.00	9,007.00	26
24-10	Workers Compensation Workers Compensation	1,227,462.00	921,295.85	1,105,555.00	1,286,774.00	1,286,774.00	181,219.00	16
25-10	Other Employee Benefits Unemployment Compensation	5,423.05	4,745.04	5,423.00	5,536.00	5,493.00	70.00	1



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001	General Fund							
EXPENSE								
Department 21 - Police								
Division 150 - Operations								
Activity 521 - Law Enforcement								
Personnel Services								
27-10	Other Employee Benefits Employee Assistance Program	1,629.77	3,330.10	3,843.00	4,322.00	4,269.00	426.00	11
Personnel Services Totals		\$28,366,563.96	\$23,924,575.43	\$27,853,776.00	\$31,179,029.00	\$32,107,873.00	\$4,254,097.00	15%
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	9,886.50	11,817.89	30,600.00	41,160.00	41,160.00	10,560.00	35
34-90	Other Contractual Services Other Contractual Services	121,870.76	93,961.07	103,900.00	172,600.00	172,600.00	68,700.00	66
40-10	Travel & Per Diem Travel & Training	49,539.17	36,630.44	45,000.00	60,000.00	66,000.00	21,000.00	47
40-20	Travel & Per Diem Non-Employee Travel	.00	318.00	.00	.00	.00	.00	
41-11	Communication Services Portable Phones / MDD	19,292.05	777.42	54,967.00	77,274.00	77,274.00	22,307.00	41
42-10	Freight & Postage Services Postage	24.41	137.15	50.00	50.00	50.00	.00	
42-20	Freight & Postage Services Express Charges / Messenger	917.89	201.18	1,330.00	1,395.00	1,395.00	65.00	5
43-35	Utility Services Waste Collection & Disposal	.00	.00	1,650.00	1,695.00	1,695.00	45.00	3
44-20	Rentals & Leases Vehicles	93,454.50	65,723.39	120,000.00	120,000.00	120,000.00	.00	
44-30	Rentals & Leases Equipment	6,900.00	6,900.00	11,000.00	11,000.00	11,000.00	.00	
44-45	Rentals & Leases Vehicle Rental / Garage	1,455,970.08	1,338,655.90	1,606,387.00	1,808,220.00	1,808,220.00	201,833.00	13
45-10	Insurance General Liability	492,240.00	410,200.00	492,240.00	603,189.00	603,189.00	110,949.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	534,980.37	430,115.67	566,970.00	707,385.00	707,385.00	140,415.00	25
46-11	Repair and Maintenance Service Vehicle Maintenance / Other	21,353.47	10,018.76	31,080.00	32,280.00	32,280.00	1,200.00	4
46-15	Repair and Maintenance Service Equipment Maintenance	24,399.74	24,522.40	23,100.00	23,100.00	23,100.00	.00	
46-16	Repair and Maintenance Service Police IT Equip Maintenance	95,135.88	124,384.14	179,000.00	141,000.00	141,000.00	(38,000.00)	(21)
46-40	Repair and Maintenance Service Other Repair Maintenance	6,807.76	10,471.79	65,250.00	121,295.00	121,295.00	56,045.00	86
46-41	Repair and Maintenance Service Tree Grate Replc/Police IT Other	404,148.18	439,279.77	513,602.00	551,631.00	551,631.00	38,029.00	7
47-10	Printing & Binding Printing & Binding	.00	.00	1,000.00	1,000.00	1,000.00	.00	
48-15	Promotional Activities Special Events	2,696.48	585.16	5,610.00	5,700.00	5,700.00	90.00	2
48-16	Promotional Activities Employee Recognition Awards	.00	335.00	.00	.00	.00	.00	
48-17	Promotional Activities Refreshment / Food / Meetings	180.14	182.46	3,400.00	3,400.00	3,400.00	.00	
48-20	Promotional Activities Other Promotional Costs	1,878.80	.00	4,800.00	6,500.00	6,500.00	1,700.00	35
51-10	Office Supplies Stationery, Paper, Forms	5,833.37	7,012.95	5,480.00	9,120.00	9,120.00	3,640.00	66
51-15	Office Supplies Other Office Supplies	5,878.67	4,575.16	10,000.00	22,804.00	22,804.00	12,804.00	128
51-20	Office Supplies Office Equipment < \$5,000	28,328.71	14,997.34	122,350.00	39,450.00	39,450.00	(82,900.00)	(68)
51-25	Office Supplies Computer Software	4,613.00	4,613.00	51,081.00	84,650.00	84,650.00	33,569.00	66



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 21 - Police								
Division 150 - Operations								
Activity 521 - Law Enforcement								
Operating Expenditures/Expenses								
52-10	Operating Supplies Fuel & Lube	581,793.58	388,805.06	641,950.00	606,260.00	606,260.00	(35,690.00)	(6)
52-20	Operating Supplies General Operating Supplies	32,312.87	22,598.28	67,925.00	79,185.00	79,185.00	11,260.00	17
52-27	Operating Supplies Equipment < \$5,000	257,665.14	157,067.35	250,585.00	268,578.00	268,578.00	17,993.00	7
52-30	Operating Supplies Chemicals	.00	.00	6,400.00	8,955.00	8,955.00	2,555.00	40
52-32	Operating Supplies SWAT Expenditures < \$1,000	127,983.92	36,748.98	75,097.30	157,968.00	157,968.00	82,870.70	110
52-33	Operating Supplies Uniform / Linen Service	37,679.35	35,869.55	43,380.00	49,040.00	49,040.00	5,660.00	13
52-34	Operating Supplies Investigative Expenses	20,990.99	16,849.11	40,040.00	53,400.00	53,400.00	13,360.00	33
52-37	Operating Supplies K-9 Expenses	39,224.66	21,017.66	51,754.00	69,500.00	69,500.00	17,746.00	34
54-10	Books Pubs Subs & Memberships Books & Publications	15.95	.00	750.00	775.00	775.00	25.00	3
54-11	Books Pubs Subs & Memberships Subscriptions	2,997.48	659.64	300.00	300.00	300.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	8,737.95	5,671.95	11,345.00	23,000.00	23,000.00	11,655.00	103
54-30	Books Pubs Subs & Memberships Training & Education Costs	59,526.72	37,729.99	60,000.00	80,000.00	72,000.00	12,000.00	20
54-40	Books Pubs Subs & Memberships Tuition Reimbursement	2,909.74	9,567.84	20,000.00	13,280.00	13,280.00	(6,720.00)	(34)
Operating Expenditures/Expenses Totals		\$4,558,168.28	\$3,769,001.45	\$5,319,373.30	\$6,056,139.00	\$6,054,139.00	\$734,765.70	14%
Capital Outlay								
64-11	Machinery & Equipment Computer Equipment	.00	15,111.00	.00	.00	.00	.00	
64-20	Machinery & Equipment Automotive	213,916.19	186,985.17	186,985.17	438,000.00	438,000.00	251,014.83	134
64-90	Machinery & Equipment Other Machinery / Equipment	31,733.40	259,729.14	486,000.00	456,000.00	456,000.00	(30,000.00)	(6)
68-10	Capital Outlay Software	.00	100,000.00	230,832.00	78,832.00	78,832.00	(152,000.00)	(66)
Capital Outlay Totals		\$245,649.59	\$561,825.31	\$903,817.17	\$972,832.00	\$972,832.00	\$69,014.83	8%
Activity 521 - Law Enforcement Totals		\$33,170,381.83	\$28,255,402.19	\$34,076,966.47	\$38,208,000.00	\$39,134,844.00	\$5,057,877.53	15%
Division 150 - Operations Totals		\$33,170,381.83	\$28,255,402.19	\$34,076,966.47	\$38,208,000.00	\$39,134,844.00	\$5,057,877.53	15%
Department 21 - Police Totals		\$47,496,314.52	\$41,232,282.10	\$50,310,012.02	\$56,796,201.00	\$56,833,945.00	\$6,523,932.98	13%
Department 22 - Fire								
Division 000 - Administration								
Activity 522 - Fire Control								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	1,454,104.94	1,718,133.99	2,271,404.00	2,268,631.00	2,130,318.00	(141,086.00)	(6)
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	26,173.37	40,873.76	.00	.00	.00	.00	
14-10	Overtime Overtime /Call-Out Pay	6,460.41	504.58	.00	.00	.00	.00	
14-30	Overtime Special Events	1,053.50	.00	.00	.00	.00	.00	
15-40	Special Pay Educational/Certification	13,590.00	18,839.03	13,560.00	22,200.00	19,200.00	5,640.00	42



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 22 - Fire								
Division 000 - Administration								
Activity 522 - Fire Control								
Personnel Services								
21-10	FICA Taxes Employer FICA	111,117.55	128,802.80	169,749.00	174,723.00	161,902.00	(7,847.00)	(5)
22-10	Retirement Contributions General Employees Retirement	27,776.00	55,764.33	33,105.00	71,787.00	48,202.00	15,097.00	46
22-20	Retirement Contributions ICMA Contributions	26,973.06	38,458.82	32,797.00	51,520.00	51,520.00	18,723.00	57
22-40	Retirement Contributions Police & Fire Retirement	465,386.00	388,647.88	551,556.00	660,309.00	545,373.00	(6,183.00)	(1)
22-60	Retirement Contributions Retiree Health Trust	15,746.49	16,912.60	16,258.00	18,166.00	18,166.00	1,908.00	12
23-10	Life & Health Insurance Health Insurance	188,009.21	241,463.62	211,128.00	326,148.00	298,936.00	87,808.00	42
23-20	Life & Health Insurance Life Insurance	11,577.37	12,129.92	13,040.00	13,135.00	11,252.00	(1,788.00)	(14)
23-30	Life & Health Insurance Disability Insurance	3,357.92	4,059.05	4,374.00	6,640.00	6,337.00	1,963.00	45
24-10	Workers Compensation Workers Compensation	21,159.96	15,881.70	19,058.00	22,182.00	22,182.00	3,124.00	16
25-10	Other Employee Benefits Unemployment Compensation	422.13	502.95	455.00	630.00	595.00	140.00	31
27-10	Other Employee Benefits Employee Assistance Program	126.88	354.11	324.00	492.00	465.00	141.00	44
Personnel Services Totals		\$2,373,034.79	\$2,681,329.14	\$3,336,808.00	\$3,636,563.00	\$3,314,448.00	(\$22,360.00)	(1%)
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	259,056.51	980.00	316,150.00	326,150.00	326,150.00	10,000.00	3
34-90	Other Contractual Services Other Contractual Services	23,511.11	11,546.45	4,610.00	7,800.00	7,800.00	3,190.00	69
40-10	Travel & Per Diem Travel & Training	21,535.93	5,335.43	30,000.00	45,794.00	41,215.00	11,215.00	37
40-20	Travel & Per Diem Non-Employee Travel	.00	7,647.47	7,998.00	.00	.00	(7,998.00)	(100)
41-11	Communication Services Portable Phones / MDD	.00	.00	.00	18,319.00	18,319.00	18,319.00	
42-10	Freight & Postage Services Postage	2,094.98	2,808.57	2,000.00	2,186.00	2,186.00	186.00	9
42-20	Freight & Postage Services Express Charges / Messenger	389.85	493.00	600.00	630.00	630.00	30.00	5
43-10	Utility Services Electricity	109,687.95	100,950.33	136,709.00	166,784.00	166,784.00	30,075.00	22
43-15	Utility Services Water & Sewer	30,523.16	6,849.94	38,723.00	30,994.00	30,994.00	(7,729.00)	(20)
43-20	Utility Services Irrigation Water	26,752.55	43,120.32	40,236.00	30,384.00	30,384.00	(9,852.00)	(24)
43-25	Utility Services Stormwater Assessment Fee	4,008.00	.00	4,690.00	4,518.00	.00	(4,690.00)	(100)
43-35	Utility Services Waste Collection & Disposal	7,992.00	12,118.24	5,931.00	12,633.00	12,633.00	6,702.00	113
43-40	Utility Services Gas	14,649.25	11,210.49	16,243.00	17,055.00	17,055.00	812.00	5
44-11	Rentals & Leases Building Rental / Lease	1,586.98	.00	2,000.00	31,554.00	31,554.00	29,554.00	1,478
44-45	Rentals & Leases Vehicle Rental / Garage	69,510.00	40,085.00	48,102.00	98,490.00	98,490.00	50,388.00	105
45-10	Insurance General Liability	34,781.04	28,984.20	34,781.00	42,621.00	42,621.00	7,840.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	37,189.99	34,863.22	22,100.00	45,500.00	45,500.00	23,400.00	106
46-11	Repair and Maintenance Service Vehicle Maintenance / Other	2,984.68	.00	5,000.00	8,000.00	8,000.00	3,000.00	60



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 22 - Fire								
Division 000 - Administration								
Activity 522 - Fire Control								
Operating Expenditures/Expenses								
46-15	Repair and Maintenance Service Equipment Maintenance	41,105.73	33,354.27	50,000.00	54,925.00	54,925.00	4,925.00	10
46-20	Repair and Maintenance Service Building Maintenance	15,934.81	14,775.57	20,190.00	50,500.00	50,500.00	30,310.00	150
46-40	Repair and Maintenance Service Other Repair Maintenance	4,327.91	397.97	5,000.00	5,128.00	5,128.00	128.00	3
47-10	Printing & Binding Printing & Binding	2,542.90	867.92	5,000.00	5,250.00	5,250.00	250.00	5
48-16	Promotional Activities Employee Recognition Awards	4,144.54	440.00	1,500.00	2,500.00	2,500.00	1,000.00	67
48-17	Promotional Activities Refreshment / Food / Meetings	11,722.62	5,864.59	12,000.00	12,950.00	12,950.00	950.00	8
49-50	Other Current Charges Advertising	1,200.31	.00	1,000.00	1,000.00	1,000.00	.00	
49-90	Other Current Charges Other Current Charges	.00	111.95	240.00	150.00	150.00	(90.00)	(38)
51-10	Office Supplies Stationery, Paper, Forms	20,292.98	14,025.66	20,280.00	20,280.00	20,280.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	45,585.21	289.22	26,000.00	38,800.00	38,800.00	12,800.00	49
52-10	Operating Supplies Fuel & Lube	31,295.55	14,823.14	25,400.00	33,200.00	33,200.00	7,800.00	31
52-20	Operating Supplies General Operating Supplies	27,147.87	12,038.38	23,600.00	31,800.00	31,800.00	8,200.00	35
52-27	Operating Supplies Equipment < \$5,000	44,277.87	56,906.94	75,882.00	73,225.00	73,225.00	(2,657.00)	(4)
52-33	Operating Supplies Uniform / Linen Service	22,486.23	14,261.55	13,900.00	33,000.00	33,000.00	19,100.00	137
52-36	Operating Supplies Janitorial Supplies	31,167.16	15,215.97	36,000.00	46,000.00	46,000.00	10,000.00	28
54-11	Books Pubs Subs & Memberships Subscriptions	297,547.63	171,880.33	200,000.00	179,901.00	179,901.00	(20,099.00)	(10)
54-13	Books Pubs Subs & Memberships Memberships	5,442.00	3,188.75	8,169.00	6,499.00	6,499.00	(1,670.00)	(20)
54-30	Books Pubs Subs & Memberships Training & Education Costs	5,842.45	500.00	8,000.00	16,224.00	14,602.00	6,602.00	83
54-40	Books Pubs Subs & Memberships Tuition Reimbursement	3,574.28	7,746.79	8,000.00	4,868.00	4,868.00	(3,132.00)	(39)
	Operating Expenditures/Expenses Totals	\$1,261,892.03	\$673,681.66	\$1,256,034.00	\$1,505,612.00	\$1,494,893.00	\$238,859.00	19%
Capital Outlay								
64-90	Machinery & Equipment Other Machinery / Equipment	12,446.20	.00	.00	41,600.00	41,600.00	41,600.00	
	Capital Outlay Totals	\$12,446.20	\$0.00	\$0.00	\$41,600.00	\$41,600.00	\$41,600.00	+++
Activity 522 - Fire Control Totals		\$3,647,373.02	\$3,355,010.80	\$4,592,842.00	\$5,183,775.00	\$4,850,941.00	\$258,099.00	6%
Division 000 - Administration Totals		\$3,647,373.02	\$3,355,010.80	\$4,592,842.00	\$5,183,775.00	\$4,850,941.00	\$258,099.00	6%
Division 150 - Operations								
Activity 526 - Ambulance & Rescue Services								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	14,497,783.55	12,985,080.06	16,501,360.00	18,062,048.00	16,780,066.00	278,706.00	2
12-20	Regular Salaries/Wages Holiday Pay	491,112.75	502,818.81	719,633.00	747,057.00	747,057.00	27,424.00	4
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	198,272.90	90,577.92	58,312.00	.00	.00	(58,312.00)	(100)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 22 - Fire								
Division 150 - Operations								
Activity 526 - Ambulance & Rescue Services								
Personnel Services								
14-10	Overtime Overtime /Call-Out Pay	2,887,119.73	1,387,268.03	2,283,941.00	2,636,951.00	2,636,951.00	353,010.00	15
14-30	Overtime Special Events	138,999.26	101,207.00	150,000.00	165,000.00	165,000.00	15,000.00	10
15-40	Special Pay Educational/Certification	378,222.44	353,239.90	540,000.00	378,960.00	378,960.00	(161,040.00)	(30)
15-60	Special Pay Other Taxable Pay	51,957.38	1,029.12	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	1,366,751.15	1,112,096.61	1,566,215.00	1,466,806.00	1,071,146.00	(495,069.00)	(32)
22-10	Retirement Contributions General Employees Retirement	8,433.00	6,701.34	10,050.00	19,554.00	13,129.00	3,079.00	31
22-20	Retirement Contributions ICMA Contributions	30,521.41	20,289.16	33,055.00	25,804.00	25,804.00	(7,251.00)	(22)
22-40	Retirement Contributions Police & Fire Retirement	7,019,664.00	7,765,692.09	8,667,745.00	11,172,193.00	9,227,528.00	559,783.00	6
22-60	Retirement Contributions Retiree Health Trust	426,419.41	517,522.77	497,492.00	628,091.00	628,091.00	130,599.00	26
23-10	Life & Health Insurance Health Insurance	2,224,516.00	2,194,499.50	2,277,152.00	3,168,481.00	2,481,024.00	203,872.00	9
23-20	Life & Health Insurance Life Insurance	18,112.96	24,440.18	28,910.00	28,054.00	27,008.00	(1,902.00)	(7)
23-30	Life & Health Insurance Disability Insurance	34,433.08	33,132.02	42,378.00	50,133.00	43,180.00	802.00	2
24-10	Workers Compensation Workers Compensation	267,417.00	241,565.80	289,879.00	280,338.00	280,338.00	(9,541.00)	(3)
25-10	Other Employee Benefits Unemployment Compensation	4,520.20	4,388.05	5,080.00	4,975.00	4,975.00	(105.00)	(2)
27-10	Other Employee Benefits Employee Assistance Program	1,377.73	3,088.29	3,619.00	3,885.00	3,886.00	267.00	7
Personnel Services Totals		\$30,045,633.95	\$27,344,636.65	\$33,674,821.00	\$38,838,330.00	\$34,514,143.00	\$839,322.00	2%
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	165,630.19	85,791.74	114,845.00	106,245.00	106,245.00	(8,600.00)	(7)
40-10	Travel & Per Diem Travel & Training	58,538.23	21,988.62	49,755.00	23,914.00	21,523.00	(28,232.00)	(57)
40-20	Travel & Per Diem Non-Employee Travel	375.00	1,375.00	.00	2,515.00	2,515.00	2,515.00	
44-45	Rentals & Leases Vehicle Rental / Garage	1,075,359.96	1,186,831.70	1,424,198.00	1,487,570.00	1,487,570.00	63,372.00	4
45-10	Insurance General Liability	525,774.12	438,145.00	525,774.00	644,282.00	644,282.00	118,508.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	395,253.22	393,151.60	461,000.00	512,100.00	512,100.00	51,100.00	11
46-15	Repair and Maintenance Service Equipment Maintenance	147,589.87	110,542.97	141,085.00	138,450.00	138,450.00	(2,635.00)	(2)
46-40	Repair and Maintenance Service Other Repair Maintenance	7,305.25	.00	5,000.00	5,000.00	5,000.00	.00	
49-90	Other Current Charges Other Current Charges	1,825.00	9,730.00	12,000.00	2,100.00	2,100.00	(9,900.00)	(83)
52-10	Operating Supplies Fuel & Lube	148,419.83	92,294.75	175,430.00	146,330.00	146,330.00	(29,100.00)	(17)
52-15	Operating Supplies EMS Supplies	332,902.61	313,348.36	451,626.82	432,000.00	432,000.00	(19,626.82)	(4)
52-20	Operating Supplies General Operating Supplies	46,988.05	15,679.70	85,305.00	84,915.00	84,915.00	(390.00)	
52-27	Operating Supplies Equipment < \$5,000	226,560.65	110,557.77	221,813.00	140,888.00	140,888.00	(80,925.00)	(36)
52-28	Operating Supplies Homeland S Grant Fire Equipment	.00	.00	.00	335,319.00	335,319.00	335,319.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 22 - Fire								
Division 150 - Operations								
Activity 526 - Ambulance & Rescue Services								
Operating Expenditures/Expenses								
52-31	Operating Supplies Protective Gear	256,130.77	31,406.13	332,804.20	409,800.00	409,800.00	76,995.80	23
52-33	Operating Supplies Uniform / Linen Service	260,868.40	50,556.03	200,193.00	200,102.00	200,102.00	(91.00)	
54-10	Books Pubs Subs & Memberships Books & Publications	833.50	.00	1,000.00	1,500.00	1,500.00	500.00	50
54-11	Books Pubs Subs & Memberships Subscriptions	7,677.00	5,745.00	6,450.00	4,900.00	4,900.00	(1,550.00)	(24)
54-13	Books Pubs Subs & Memberships Memberships	1,838.00	161.80	2,345.00	1,851.00	1,851.00	(494.00)	(21)
54-30	Books Pubs Subs & Memberships Training & Education Costs	255,057.90	182,692.70	280,123.00	318,994.00	287,095.00	6,972.00	2
54-40	Books Pubs Subs & Memberships Tuition Reimbursement	20,188.05	15,079.85	50,000.00	117,531.00	117,531.00	67,531.00	135
54-90	Books Pubs Subs & Memberships Other Books/Membership Costs	.00	.00	800.00	800.00	800.00	.00	
Operating Expenditures/Expenses Totals		\$3,935,115.60	\$3,065,078.72	\$4,541,547.02	\$5,117,106.00	\$5,082,816.00	\$541,268.98	12%
Capital Outlay								
64-11	Machinery & Equipment Computer Equipment	75,000.00	69,461.00	75,000.00	41,910.00	41,910.00	(33,090.00)	(44)
64-90	Machinery & Equipment Other Machinery / Equipment	245,705.68	29,732.00	369,326.17	24,000.00	24,000.00	(345,326.17)	(94)
Capital Outlay Totals		\$320,705.68	\$99,193.00	\$444,326.17	\$65,910.00	\$65,910.00	(\$378,416.17)	(85%)
Activity 526 - Ambulance & Rescue Services Totals		\$34,301,455.23	\$30,508,908.37	\$38,660,694.19	\$44,021,346.00	\$39,662,869.00	\$1,002,174.81	3%
Division 150 - Operations Totals		\$34,301,455.23	\$30,508,908.37	\$38,660,694.19	\$44,021,346.00	\$39,662,869.00	\$1,002,174.81	3%
Division 160 - Emergency Management								
Activity 525 - Emergency & Disaster Relief Svcs								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	130,776.00	174,178.40	141,340.00	156,035.00	412,710.00	271,370.00	192
13-10	Other Salaries/ Wages Part Time Wages	.00	.00	2,300.00	2,300.00	2,300.00	.00	
14-10	Overtime Overtime /Call-Out Pay	.00	957.24	.00	154,260.00	154,260.00	154,260.00	
21-10	FICA Taxes Employer FICA	9,386.79	12,731.13	10,989.00	12,113.00	31,749.00	20,760.00	189
22-10	Retirement Contributions General Employees Retirement	9,142.00	13,049.87	10,896.00	15,303.00	10,275.00	(621.00)	(6)
22-20	Retirement Contributions ICMA Contributions	.00	1,723.04	.00	.00	.00	.00	
22-40	Retirement Contributions Police & Fire Retirement	.00	40,922.01	.00	.00	.00	.00	
23-10	Life & Health Insurance Health Insurance	15,702.18	22,948.22	16,240.00	18,666.00	52,416.00	36,176.00	223
23-20	Life & Health Insurance Life Insurance	288.00	506.03	380.00	380.00	571.00	191.00	50
23-30	Life & Health Insurance Disability Insurance	311.51	424.15	338.00	411.00	1,224.00	886.00	262
24-10	Workers Compensation Workers Compensation	957.00	718.30	862.00	1,103.00	1,103.00	241.00	28
25-10	Other Employee Benefits Unemployment Compensation	35.04	46.61	35.00	35.00	105.00	70.00	200



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 22 - Fire								
Division 160 - Emergency Management								
Activity 525 - Emergency & Disaster Relief Svcs								
Personnel Services								
27-10	Other Employee Benefits Employee Assistance Program	10.68	33.20	24.00	27.00	82.00	58.00	242
Personnel Services Totals		\$166,609.20	\$268,238.20	\$183,404.00	\$360,633.00	\$666,795.00	\$483,391.00	264%
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	(45,815.00)	32,725.00	32,725.00	32,725.00	32,725.00	.00	
40-10	Travel & Per Diem Travel & Training	853.45	3,253.45	4,525.00	12,026.00	10,823.00	6,298.00	139
40-20	Travel & Per Diem Non-Employee Travel	.00	.00	.00	1,666.00	1,666.00	1,666.00	
44-45	Rentals & Leases Vehicle Rental / Garage	3,219.96	3,642.50	4,371.00	5,000.00	5,000.00	629.00	14
45-10	Insurance General Liability	3,777.96	3,148.30	3,778.00	4,630.00	4,630.00	852.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	.00	.00	1,350.00	1,700.00	1,700.00	350.00	26
52-10	Operating Supplies Fuel & Lube	.00	.00	1,500.00	1,500.00	1,500.00	.00	
52-20	Operating Supplies General Operating Supplies	4,089.00	.00	1,200.00	167,500.00	167,500.00	166,300.00	13,858
52-27	Operating Supplies Equipment < \$5,000	.00	.00	.00	92,400.00	92,400.00	92,400.00	
52-33	Operating Supplies Uniform / Linen Service	997.50	1,000.00	1,000.00	6,500.00	6,500.00	5,500.00	550
54-11	Books Pubs Subs & Memberships Subscriptions	6,103.00	933.00	7,403.00	15,800.00	15,800.00	8,397.00	113
54-13	Books Pubs Subs & Memberships Memberships	.00	.00	195.00	590.00	590.00	395.00	203
54-30	Books Pubs Subs & Memberships Training & Education Costs	660.00	854.00	10,335.00	37,000.00	33,300.00	22,965.00	222
54-40	Books Pubs Subs & Memberships Tuition Reimbursement	.00	2,579.48	5,500.00	.00	.00	(5,500.00)	(100)
Operating Expenditures/Expenses Totals		(\$26,114.13)	\$48,135.73	\$73,882.00	\$379,037.00	\$374,134.00	\$300,252.00	406%
Capital Outlay								
64-20	Machinery & Equipment Automotive	29,965.00	.00	5,430.00	.00	.00	(5,430.00)	(100)
64-90	Machinery & Equipment Other Machinery / Equipment	24,000.00	.00	.00	.00	.00	.00	
68-50	Capital Outlay SBITAs	70,967.25	.00	.00	.00	.00	.00	
Capital Outlay Totals		\$124,932.25	\$0.00	\$5,430.00	\$0.00	\$0.00	(\$5,430.00)	(100%)
Activity 525 - Emergency & Disaster Relief Svcs Totals		\$265,427.32	\$316,373.93	\$262,716.00	\$739,670.00	\$1,040,929.00	\$778,213.00	296%
Division 160 - Emergency Management Totals		\$265,427.32	\$316,373.93	\$262,716.00	\$739,670.00	\$1,040,929.00	\$778,213.00	296%
Division 170 - Safety								
Activity 522 - Fire Control								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	1,256,936.32	1,007,030.90	1,358,837.00	1,309,845.00	746,388.00	(612,449.00)	(45)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 22 - Fire								
Division 170 - Safety								
Activity 522 - Fire Control								
Personnel Services								
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	35,864.80	20,910.78	.00	.00	.00	.00	
14-10	Overtime Overtime /Call-Out Pay	93,686.08	51,012.28	65,128.00	15,000.00	15,000.00	(50,128.00)	(77)
14-30	Overtime Special Events	20,236.49	3,363.29	39,000.00	25,000.00	25,000.00	(14,000.00)	(36)
15-40	Special Pay Educational/Certification	23,920.00	17,604.00	29,160.00	21,000.00	21,000.00	(8,160.00)	(28)
21-10	FICA Taxes Employer FICA	102,314.05	74,554.49	125,410.00	103,936.00	60,160.00	(65,250.00)	(52)
22-10	Retirement Contributions General Employees Retirement	25,471.00	29,237.36	30,358.00	34,773.00	23,348.00	(7,010.00)	(23)
22-20	Retirement Contributions ICMA Contributions	10,255.92	6,914.33	11,101.00	10,651.00	10,651.00	(450.00)	(4)
22-40	Retirement Contributions Police & Fire Retirement	404,198.00	396,500.50	479,038.00	586,435.00	484,358.00	5,320.00	1
22-60	Retirement Contributions Retiree Health Trust	24,214.38	26,007.63	25,001.00	27,934.00	27,934.00	2,933.00	12
23-10	Life & Health Insurance Health Insurance	172,724.00	168,029.24	177,570.00	211,080.00	157,248.00	(20,322.00)	(11)
23-20	Life & Health Insurance Life Insurance	2,063.82	2,339.21	2,777.00	2,834.00	1,711.00	(1,066.00)	(38)
23-30	Life & Health Insurance Disability Insurance	2,926.47	2,438.45	3,257.00	3,786.00	2,239.00	(1,018.00)	(31)
24-10	Workers Compensation Workers Compensation	23,103.96	17,340.80	20,809.00	24,220.00	24,220.00	3,411.00	16
25-10	Other Employee Benefits Unemployment Compensation	382.42	327.15	385.00	385.00	315.00	(70.00)	(18)
27-10	Other Employee Benefits Employee Assistance Program	115.67	230.96	117.00	300.00	246.00	129.00	110
Personnel Services Totals		\$2,198,413.38	\$1,823,841.37	\$2,367,948.00	\$2,377,179.00	\$1,599,818.00	(\$768,130.00)	(32%)
Operating Expenditures/Expenses								
40-10	Travel & Per Diem Travel & Training	10,756.81	1,029.30	7,584.00	7,530.00	6,777.00	(807.00)	(11)
44-45	Rentals & Leases Vehicle Rental / Garage	34,410.00	42,168.30	50,602.00	38,010.00	38,010.00	(12,592.00)	(25)
45-10	Insurance General Liability	40,674.96	33,895.80	40,675.00	49,843.00	49,843.00	9,168.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	14,973.44	9,060.99	24,050.00	19,800.00	19,800.00	(4,250.00)	(18)
47-10	Printing & Binding Printing & Binding	1,413.65	805.20	3,000.00	3,000.00	3,000.00	.00	
52-10	Operating Supplies Fuel & Lube	15,015.36	8,876.21	24,800.00	18,100.00	18,100.00	(6,700.00)	(27)
52-20	Operating Supplies General Operating Supplies	11,810.13	8,407.64	8,985.00	22,000.00	22,000.00	13,015.00	145
52-27	Operating Supplies Equipment < \$5,000	43,889.92	58,499.70	70,000.00	2,705.00	2,705.00	(67,295.00)	(96)
52-33	Operating Supplies Uniform / Linen Service	26,606.24	14,665.00	14,665.00	7,500.00	7,500.00	(7,165.00)	(49)
54-10	Books Pubs Subs & Memberships Books & Publications	1,552.50	.00	5,400.00	3,000.00	3,000.00	(2,400.00)	(44)
54-11	Books Pubs Subs & Memberships Subscriptions	18,072.95	.00	.00	.00	.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	2,664.00	1,403.00	1,563.00	1,578.00	1,578.00	15.00	1
54-30	Books Pubs Subs & Memberships Training & Education Costs	2,340.00	555.00	9,526.00	3,875.00	3,487.00	(6,039.00)	(63)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 22 - Fire								
Division 170 - Safety								
Activity 522 - Fire Control								
Operating Expenditures/Expenses								
54-40	Books Pubs Subs & Memberships Tuition Reimbursement	17,478.39	4,368.00	5,500.00	8,985.00	8,985.00	3,485.00	63
	Operating Expenditures/Expenses Totals	\$241,658.35	\$183,734.14	\$266,350.00	\$185,926.00	\$184,785.00	(\$81,565.00)	(31%)
Capital Outlay								
64-20	Machinery & Equipment Automotive	29,965.00	8,928.16	9,495.64	.00	.00	(9,495.64)	(100)
	Capital Outlay Totals	\$29,965.00	\$8,928.16	\$9,495.64	\$0.00	\$0.00	(\$9,495.64)	(100%)
	Activity 522 - Fire Control Totals	\$2,470,036.73	\$2,016,503.67	\$2,643,793.64	\$2,563,105.00	\$1,784,603.00	(\$859,190.64)	(32%)
	Division 170 - Safety Totals	\$2,470,036.73	\$2,016,503.67	\$2,643,793.64	\$2,563,105.00	\$1,784,603.00	(\$859,190.64)	(32%)
Division 180 - Ocean Rescue & Beach Oper								
Activity 522 - Fire Control								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	1,556,304.46	1,399,912.52	1,640,822.00	1,667,691.00	1,558,085.00	(82,737.00)	(5)
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	8,171.44	.00	.00	.00	.00	
13-10	Other Salaries/ Wages Part Time Wages	97,427.96	74,674.50	92,500.00	92,500.00	92,500.00	.00	
14-10	Overtime Overtime /Call-Out Pay	121,706.46	170,377.46	120,000.00	177,477.00	177,477.00	57,477.00	48
15-40	Special Pay Educational/Certification	63,174.34	59,187.55	319,600.00	60,536.00	60,536.00	(259,064.00)	(81)
21-10	FICA Taxes Employer FICA	138,142.42	128,656.55	146,176.00	152,863.00	146,484.00	308.00	
22-10	Retirement Contributions General Employees Retirement	92,205.00	125,256.27	109,894.00	149,674.00	100,500.00	(9,394.00)	(9)
22-20	Retirement Contributions ICMA Contributions	3,612.84	3,187.13	3,938.00	3,951.00	3,951.00	13.00	
23-10	Life & Health Insurance Health Insurance	354,506.91	359,697.96	372,996.00	425,750.00	425,750.00	52,754.00	14
23-20	Life & Health Insurance Life Insurance	3,243.76	4,239.03	4,693.00	4,850.00	4,850.00	157.00	3
23-30	Life & Health Insurance Disability Insurance	3,597.89	3,364.18	3,920.00	4,869.00	4,869.00	949.00	24
24-10	Workers Compensation Workers Compensation	23,202.96	17,415.80	20,899.00	24,324.00	24,324.00	3,425.00	16
25-10	Other Employee Benefits Unemployment Compensation	1,033.68	908.12	841.00	840.00	840.00	(1.00)	
27-10	Other Employee Benefits Employee Assistance Program	250.09	540.80	599.00	656.00	656.00	57.00	10
	Personnel Services Totals	\$2,458,408.77	\$2,355,589.31	\$2,836,878.00	\$2,765,981.00	\$2,600,822.00	(\$236,056.00)	(8%)
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	.00	290.00	290.00	290.00	290.00	.00	
34-90	Other Contractual Services Other Contractual Services	421.62	264.48	612.00	500.00	500.00	(112.00)	(18)
40-10	Travel & Per Diem Travel & Training	1,169.79	319.00	14,269.00	2,491.00	2,242.00	(12,027.00)	(84)
43-10	Utility Services Electricity	9,739.30	6,193.18	5,992.00	7,310.00	7,310.00	1,318.00	22
43-15	Utility Services Water & Sewer	4,874.35	4,242.15	4,882.00	5,018.00	5,018.00	136.00	3



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 22 - Fire								
Division 180 - Ocean Rescue & Beach Oper								
Activity 522 - Fire Control								
Operating Expenditures/Expenses								
43-20	Utility Services Irrigation Water	351.30	209.70	206.00	351.00	351.00	145.00	70
44-45	Rentals & Leases Vehicle Rental / Garage	60,240.00	51,074.20	61,289.00	55,670.00	55,670.00	(5,619.00)	(9)
45-10	Insurance General Liability	36,363.00	30,302.50	36,363.00	44,559.00	44,559.00	8,196.00	23
45-15	Insurance Other Insurance Costs	.00	.00	1,000.00	1,000.00	1,000.00	.00	
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	10,482.42	11,875.82	20,700.00	17,450.00	17,450.00	(3,250.00)	(16)
46-15	Repair and Maintenance Service Equipment Maintenance	8,469.40	5,723.35	10,000.00	8,315.00	8,315.00	(1,685.00)	(17)
47-10	Printing & Binding Printing & Binding	.00	322.50	330.00	500.00	500.00	170.00	52
48-16	Promotional Activities Employee Recognition Awards	1,137.82	71.85	1,090.00	1,090.00	1,090.00	.00	
48-17	Promotional Activities Refreshment / Food / Meetings	337.98	354.10	560.00	560.00	560.00	.00	
49-90	Other Current Charges Other Current Charges	.00	500.00	620.00	500.00	500.00	(120.00)	(19)
52-10	Operating Supplies Fuel & Lube	2,481.89	1,342.15	7,500.00	6,100.00	6,100.00	(1,400.00)	(19)
52-20	Operating Supplies General Operating Supplies	2,719.52	1,554.66	6,444.00	6,312.00	6,312.00	(132.00)	(2)
52-27	Operating Supplies Equipment < \$5,000	1,826.93	15,323.89	17,991.12	11,200.00	11,200.00	(6,791.12)	(38)
52-33	Operating Supplies Uniform / Linen Service	46,283.16	8,048.00	15,000.00	15,000.00	15,000.00	.00	
54-10	Books Pubs Subs & Memberships Books & Publications	183.50	.00	210.00	210.00	210.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	1,040.00	1,080.00	1,120.00	1,470.00	1,470.00	350.00	31
54-30	Books Pubs Subs & Memberships Training & Education Costs	400.00	400.00	850.00	850.00	765.00	(85.00)	(10)
Operating Expenditures/Expenses Totals		\$188,521.98	\$139,491.53	\$207,318.12	\$186,746.00	\$186,412.00	(\$20,906.12)	(10%)
Capital Outlay								
64-20	Machinery & Equipment Automotive	.00	13,800.00	17,000.00	.00	.00	(17,000.00)	(100)
Capital Outlay Totals		\$0.00	\$13,800.00	\$17,000.00	\$0.00	\$0.00	(\$17,000.00)	(100%)
Activity 522 - Fire Control Totals		\$2,646,930.75	\$2,508,880.84	\$3,061,196.12	\$2,952,727.00	\$2,787,234.00	(\$273,962.12)	(9%)
Division 180 - Ocean Rescue & Beach Oper Totals		\$2,646,930.75	\$2,508,880.84	\$3,061,196.12	\$2,952,727.00	\$2,787,234.00	(\$273,962.12)	(9%)
Division 190 - Highland Beach								
Activity 522 - Fire Control								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	1,123,615.99	.00	.00	.00	.00	.00	
12-20	Regular Salaries/Wages Holiday Pay	57,476.44	.00	.00	.00	.00	.00	
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	10,752.22	.00	.00	.00	.00	.00	
14-10	Overtime Overtime /Call-Out Pay	377,532.91	.00	.00	.00	.00	.00	
15-40	Special Pay Educational/Certification	26,770.00	1,000.00	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	115,904.03	76.36	.00	.00	.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 22 - Fire								
Division 190 - Highland Beach								
Activity 522 - Fire Control								
Personnel Services								
22-40	Retirement Contributions Police & Fire Retirement	577,861.00	.00	.00	.00	.00	.00	
22-60	Retirement Contributions Retiree Health Trust	41,027.05	.00	.00	.00	.00	.00	
23-10	Life & Health Insurance Health Insurance	213,680.96	75.06	.00	.00	.00	.00	
23-20	Life & Health Insurance Life Insurance	1,749.22	.00	.00	.00	.00	.00	
23-30	Life & Health Insurance Disability Insurance	3,860.41	.94	.00	.00	.00	.00	
24-10	Workers Compensation Workers Compensation	55,083.00	.00	.00	.00	.00	.00	
25-10	Other Employee Benefits Unemployment Compensation	464.34	.00	.00	.00	.00	.00	
27-10	Other Employee Benefits Employee Assistance Program	141.53	.00	.00	.00	.00	.00	
Personnel Services Totals		\$2,605,919.10	\$1,152.36	\$0.00	\$0.00	\$0.00	\$0.00	+++
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	390.00	.00	.00	.00	.00	.00	
40-10	Travel & Per Diem Travel & Training	152.00	.00	.00	.00	.00	.00	
43-40	Utility Services Gas	1,245.53	.00	.00	.00	.00	.00	
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	6,843.28	.00	.00	.00	.00	.00	
52-10	Operating Supplies Fuel & Lube	8,948.99	.00	.00	.00	.00	.00	
52-15	Operating Supplies EMS Supplies	29,683.00	.00	.00	.00	.00	.00	
52-20	Operating Supplies General Operating Supplies	2,031.50	.00	.00	.00	.00	.00	
52-27	Operating Supplies Equipment < \$5,000	20,686.27	.00	.00	.00	.00	.00	
52-31	Operating Supplies Protective Gear	5,662.15	337.85	337.85	.00	.00	(337.85)	(100)
52-33	Operating Supplies Uniform / Linen Service	13,183.25	.00	.00	.00	.00	.00	
52-36	Operating Supplies Janitorial Supplies	875.00	.00	.00	.00	.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	905.50	.00	.00	.00	.00	.00	
Operating Expenditures/Expenses Totals		\$90,606.47	\$337.85	\$337.85	\$0.00	\$0.00	(\$337.85)	(100%)
Activity 522 - Fire Control Totals		\$2,696,525.57	\$1,490.21	\$337.85	\$0.00	\$0.00	(\$337.85)	(100%)
Division 190 - Highland Beach Totals		\$2,696,525.57	\$1,490.21	\$337.85	\$0.00	\$0.00	(\$337.85)	(100%)
Department 22 - Fire Totals		\$46,027,748.62	\$38,707,167.82	\$49,221,579.80	\$55,460,623.00	\$50,126,576.00	\$904,996.20	2%
Department 24 - Neighborhood and Community Svcs								
Division 000 - Administration								
Activity 524 - Protective Inspections								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	383,450.06	277,119.78	384,045.00	403,812.00	355,796.00	(28,249.00)	(7)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	24 - Neighborhood and Community Svcs							
Division	000 - Administration							
Activity	524 - Protective Inspections							
Personnel Services								
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	36,344.81	.00	.00	.00	.00	
13-10	Other Salaries/ Wages Part Time Wages	9,844.81	9,083.55	10,000.00	10,000.00	.00	(10,000.00)	(100)
14-10	Overtime Overtime /Call-Out Pay	536.55	665.39	1,000.00	1,500.00	1,500.00	500.00	50
15-20	Special Pay Car Allowance	5,280.00	3,520.00	5,280.00	5,280.00	5,280.00	.00	
21-10	FICA Taxes Employer FICA	31,581.21	24,575.10	32,947.00	32,449.00	31,986.00	(961.00)	(3)
22-10	Retirement Contributions General Employees Retirement	10,848.00	24,535.46	12,929.00	43,894.00	29,473.00	16,544.00	128
22-20	Retirement Contributions ICMA Contributions	20,405.41	7,068.84	21,156.00	3,574.00	3,574.00	(17,582.00)	(83)
23-10	Life & Health Insurance Health Insurance	62,809.00	51,693.12	64,962.00	77,540.00	77,540.00	12,578.00	19
23-20	Life & Health Insurance Life Insurance	1,152.00	1,022.42	1,521.00	1,332.00	1,332.00	(189.00)	(12)
23-30	Life & Health Insurance Disability Insurance	884.30	639.85	928.00	1,179.00	1,179.00	251.00	27
24-10	Workers Compensation Workers Compensation	294.00	220.80	265.00	308.00	308.00	43.00	16
25-10	Other Employee Benefits Unemployment Compensation	148.92	119.72	140.00	140.00	140.00	.00	
27-10	Other Employee Benefits Employee Assistance Program	42.72	72.80	99.00	109.00	109.00	10.00	10
Personnel Services Totals		\$527,276.98	\$436,681.64	\$535,272.00	\$581,117.00	\$508,217.00	(\$27,055.00)	(5%)
Operating Expenditures/Expenses								
40-10	Travel & Per Diem Travel & Training	.00	1,574.87	5,000.00	5,000.00	3,000.00	(2,000.00)	(40)
42-10	Freight & Postage Services Postage	7,780.90	49.44	250.00	250.00	250.00	.00	
45-10	Insurance General Liability	6,053.04	5,044.20	6,053.00	7,417.00	7,417.00	1,364.00	23
47-10	Printing & Binding Printing & Binding	250.00	.00	1,000.00	1,000.00	1,000.00	.00	
48-17	Promotional Activities Refreshment / Food / Meetings	1,360.16	411.11	700.00	1,500.00	1,500.00	800.00	114
49-21	Other Current Charges Refund Prior Year Revenue	150.00	.00	.00	.00	.00	.00	
49-90	Other Current Charges Other Current Charges	175.00	200.00	175.00	175.00	175.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	647.58	358.30	1,000.00	.00	.00	(1,000.00)	(100)
51-15	Office Supplies Other Office Supplies	1,313.03	1,120.16	3,000.00	5,000.00	5,000.00	2,000.00	67
51-20	Office Supplies Office Equipment < \$5,000	.00	8.13	.00	.00	.00	.00	
52-20	Operating Supplies General Operating Supplies	806.65	330.91	1,000.00	.00	.00	(1,000.00)	(100)
52-65	Operating Supplies Rec Supplies Youth Basketball	.00	.00	1,000.00	1,000.00	.00	(1,000.00)	(100)
54-13	Books Pubs Subs & Memberships Memberships	1,365.47	3,563.58	4,500.00	3,760.00	3,760.00	(740.00)	(16)
54-30	Books Pubs Subs & Memberships Training & Education Costs	5,151.50	4,990.20	5,100.00	5,950.00	3,000.00	(2,100.00)	(41)
54-40	Books Pubs Subs & Memberships Tuition Reimbursement	.00	4,637.82	10,000.00	20,000.00	14,950.00	4,950.00	50
Operating Expenditures/Expenses Totals		\$25,053.33	\$22,288.72	\$38,778.00	\$51,052.00	\$40,052.00	\$1,274.00	3%
Activity 524 - Protective Inspections Totals		\$552,330.31	\$458,970.36	\$574,050.00	\$632,169.00	\$548,269.00	(\$25,781.00)	(4%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund	001 - General Fund							
EXPENSE								
Department	24 - Neighborhood and Community Svcs							
Division	000 - Administration Totals	\$552,330.31	\$458,970.36	\$574,050.00	\$632,169.00	\$548,269.00	(\$25,781.00)	(4%)
Division	230 - Clean & Safe							
Activity	519 - Other Gen. Govt. Services							
<i>Personnel Services</i>								
12-10	Regular Salaries/Wages Regular Salaries/Wages	768,663.22	730,336.14	809,858.00	948,533.00	1,066,025.00	256,167.00	32
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	275.88	735.14	.00	.00	.00	.00	
14-10	Overtime Overtime /Call-Out Pay	28,363.06	23,224.46	30,000.00	30,000.00	30,000.00	.00	
14-30	Overtime Special Events	682.92	4,068.72	4,500.00	4,500.00	.00	(4,500.00)	(100)
21-10	FICA Taxes Employer FICA	58,642.80	55,161.08	64,801.00	75,428.00	74,340.00	9,539.00	15
22-10	Retirement Contributions General Employees Retirement	49,839.00	80,177.61	59,400.00	102,999.00	69,159.00	9,759.00	16
22-20	Retirement Contributions ICMA Contributions	2,708.88	2,421.47	2,750.00	2,948.00	2,948.00	198.00	7
23-10	Life & Health Insurance Health Insurance	283,464.00	275,683.31	240,917.00	348,928.00	348,928.00	108,011.00	45
23-20	Life & Health Insurance Life Insurance	2,452.46	3,174.46	3,518.00	3,708.00	3,708.00	190.00	5
23-30	Life & Health Insurance Disability Insurance	1,778.27	1,738.40	1,942.00	1,548.00	1,548.00	(394.00)	(20)
24-10	Workers Compensation Workers Compensation	1,476.96	628.30	754.00	1,548.00	1,548.00	794.00	105
25-10	Other Employee Benefits Unemployment Compensation	575.20	545.99	595.00	630.00	630.00	35.00	6
27-10	Other Employee Benefits Employee Assistance Program	172.65	382.68	425.00	492.00	492.00	67.00	16
<i>Personnel Services Totals</i>		\$1,199,095.30	\$1,178,277.76	\$1,219,460.00	\$1,521,262.00	\$1,599,326.00	\$379,866.00	31%
<i>Operating Expenditures/Expenses</i>								
34-16	Other Contractual Services Pest Control Services	5,610.00	4,590.00	10,000.00	10,000.00	10,000.00	.00	
34-90	Other Contractual Services Other Contractual Services	72,076.96	165,782.60	209,410.00	215,000.00	215,000.00	5,590.00	3
40-10	Travel & Per Diem Travel & Training	1,715.88	2,764.14	4,500.00	4,500.00	2,700.00	(1,800.00)	(40)
41-11	Communication Services Portable Phones / MDD	1,242.00	.00	3,000.00	94,860.00	94,860.00	91,860.00	3,062
44-45	Rentals & Leases Vehicle Rental / Garage	25,100.04	30,972.50	37,167.00	50,310.00	50,310.00	13,143.00	35
45-10	Insurance General Liability	17,298.00	14,415.00	17,298.00	21,197.00	21,197.00	3,899.00	23
46-05	Repair and Maintenance Service Streetscape Maintenance	5,599.20	4,631.44	10,000.00	10,000.00	10,000.00	.00	
46-06	Repair and Maintenance Service Tree / Landscape Maintenance	.00	.00	75,000.00	75,000.00	75,000.00	.00	
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	27,655.14	30,364.06	22,550.00	18,250.00	18,250.00	(4,300.00)	(19)
46-15	Repair and Maintenance Service Equipment Maintenance	2,170.43	1,093.40	3,000.00	4,500.00	4,500.00	1,500.00	50
46-40	Repair and Maintenance Service Other Repair Maintenance	36,923.65	105,983.47	121,615.00	80,800.00	80,800.00	(40,815.00)	(34)
49-13	Other Current Charges Delray Community Cats Program	19,950.00	9,400.00	25,000.00	18,000.00	.00	(25,000.00)	(100)
49-90	Other Current Charges Other Current Charges	48,930.00	29,998.98	30,000.00	30,000.00	30,000.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 24 - Neighborhood and Community Svcs								
Division 230 - Clean & Safe								
Activity 519 - Other Gen. Govt. Services								
Operating Expenditures/Expenses								
51-10	Office Supplies Stationery, Paper, Forms	213.57	181.28	1,000.00	.00	.00	(1,000.00)	(100)
51-15	Office Supplies Other Office Supplies	138.21	210.77	1,000.00	2,000.00	2,000.00	1,000.00	100
51-20	Office Supplies Office Equipment < \$5,000	.00	.00	.00	7,600.00	7,600.00	7,600.00	
52-10	Operating Supplies Fuel & Lube	10,629.46	10,011.02	15,200.00	13,800.00	13,800.00	(1,400.00)	(9)
52-20	Operating Supplies General Operating Supplies	11,996.68	2,505.23	12,000.00	7,000.00	7,000.00	(5,000.00)	(42)
52-27	Operating Supplies Equipment < \$5,000	5,921.49	2,310.10	3,000.00	5,000.00	5,000.00	2,000.00	67
52-33	Operating Supplies Uniform / Linen Service	12,674.00	7,147.30	14,292.00	16,488.00	16,488.00	2,196.00	15
52-41	Operating Supplies Gardening Supplies	24,874.29	18,192.01	26,000.00	30,000.00	30,000.00	4,000.00	15
54-13	Books Pubs Subs & Memberships Memberships	156.00	340.00	540.00	1,085.00	1,085.00	545.00	101
54-30	Books Pubs Subs & Memberships Training & Education Costs	4,825.00	7,486.38	7,950.00	10,950.00	6,570.00	(1,380.00)	(17)
Operating Expenditures/Expenses Totals		\$335,700.00	\$448,379.68	\$649,522.00	\$726,340.00	\$702,160.00	\$52,638.00	8%
Capital Outlay								
64-20	Machinery & Equipment Automotive	83,768.00	.00	.00	.00	.00	.00	
64-90	Machinery & Equipment Other Machinery / Equipment	31,885.62	.00	.00	.00	.00	.00	
Capital Outlay Totals		\$115,653.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Activity 519 - Other Gen. Govt. Services Totals		\$1,650,448.92	\$1,626,657.44	\$1,868,982.00	\$2,247,602.00	\$2,301,486.00	\$432,504.00	23%
Division 230 - Clean & Safe Totals		\$1,650,448.92	\$1,626,657.44	\$1,868,982.00	\$2,247,602.00	\$2,301,486.00	\$432,504.00	23%
Division 240 - Code Enforcement								
Activity 524 - Protective Inspections								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	787,026.25	713,932.75	874,033.00	949,344.00	881,623.00	7,590.00	1
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	2,751.79	.00	.00	.00	.00	.00	
13-10	Other Salaries/ Wages Part Time Wages	8,086.96	2,318.40	15,860.00	20,000.00	20,000.00	4,140.00	26
14-10	Overtime Overtime /Call-Out Pay	8,981.86	7,825.94	16,500.00	16,500.00	16,500.00	.00	
14-30	Overtime Special Events	534.33	224.28	4,500.00	4,500.00	.00	(4,500.00)	(100)
21-10	FICA Taxes Employer FICA	61,149.84	54,198.24	71,755.00	77,737.00	76,648.00	4,893.00	7
22-10	Retirement Contributions General Employees Retirement	55,045.00	76,172.02	65,605.00	93,701.00	62,916.00	(2,689.00)	(4)
22-20	Retirement Contributions ICMA Contributions	2,636.51	2,359.36	2,760.00	2,856.00	2,856.00	96.00	3
23-10	Life & Health Insurance Health Insurance	249,906.00	243,401.77	243,071.00	308,917.00	308,917.00	65,846.00	27
23-20	Life & Health Insurance Life Insurance	2,846.40	3,217.98	3,823.00	3,918.00	3,918.00	95.00	2
23-30	Life & Health Insurance Disability Insurance	1,821.39	1,690.66	2,113.00	2,772.00	2,772.00	659.00	31
24-10	Workers Compensation Workers Compensation	5,544.96	4,162.50	4,995.00	4,767.00	4,767.00	(228.00)	(5)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund	001 - General Fund							
EXPENSE								
Department	24 - Neighborhood and Community Svcs							
Division	240 - Code Enforcement							
Activity	524 - Protective Inspections							
<i>Personnel Services</i>								
25-10	Other Employee Benefits Unemployment Compensation	563.56	496.45	560.00	560.00	560.00	.00	
27-10	Other Employee Benefits Employee Assistance Program	157.53	330.76	399.00	437.00	437.00	38.00	10
<i>Personnel Services Totals</i>		\$1,187,052.38	\$1,110,331.11	\$1,305,974.00	\$1,486,009.00	\$1,381,914.00	\$75,940.00	6%
<i>Operating Expenditures/Expenses</i>								
31-90	Professional Services Other Professional Services	.00	22,000.00	25,000.00	.00	.00	(25,000.00)	(100)
34-20	Other Contractual Services Unsafe Buildings & Structures	.00	626.26	15,000.00	25,000.00	11,000.00	(4,000.00)	(27)
34-45	Other Contractual Services Lot Mowing / Clearing	3,405.23	4,502.74	10,000.00	15,000.00	15,000.00	5,000.00	50
34-46	Other Contractual Services Abandoned/Junk Property Removal	.00	.00	2,673.00	4,500.00	4,500.00	1,827.00	68
34-70	Other Contractual Services Photo/Microfilm Services	.00	.00	5,000.00	10,000.00	10,000.00	5,000.00	100
34-90	Other Contractual Services Other Contractual Services	1,062.80	2,654.27	5,000.00	4,500.00	4,500.00	(500.00)	(10)
40-10	Travel & Per Diem Travel & Training	2,109.90	3,085.00	3,000.00	4,500.00	2,700.00	(300.00)	(10)
41-11	Communication Services Portable Phones / MDD	2,898.00	.00	2,691.00	2,691.00	2,691.00	.00	
42-10	Freight & Postage Services Postage	14,740.07	17,456.24	32,250.00	30,000.00	30,000.00	(2,250.00)	(7)
44-45	Rentals & Leases Vehicle Rental / Garage	44,280.00	37,878.30	45,454.00	52,180.00	52,180.00	6,726.00	15
45-10	Insurance General Liability	29,141.04	24,284.20	29,141.00	29,282.00	29,282.00	141.00	
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	23,099.81	21,633.89	19,200.00	22,900.00	22,900.00	3,700.00	19
47-10	Printing & Binding Printing & Binding	5,493.48	4,621.47	6,500.00	7,500.00	7,500.00	1,000.00	15
49-07	Other Current Charges Nuisance Abatement Costs	2,667.66	490.32	6,750.00	2,000.00	2,000.00	(4,750.00)	(70)
49-50	Other Current Charges Advertising	.00	.00	1,500.00	3,500.00	3,500.00	2,000.00	133
49-90	Other Current Charges Other Current Charges	1,500.00	.00	3,500.00	3,500.00	3,500.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	3,228.14	2,358.63	5,200.00	.00	.00	(5,200.00)	(100)
51-15	Office Supplies Other Office Supplies	3,393.10	1,931.64	5,400.00	10,600.00	10,600.00	5,200.00	96
51-20	Office Supplies Office Equipment < \$5,000	5,535.00	7,212.59	9,889.00	14,889.00	14,889.00	5,000.00	51
52-10	Operating Supplies Fuel & Lube	20,921.78	11,587.40	17,400.00	17,300.00	17,300.00	(100.00)	(1)
52-20	Operating Supplies General Operating Supplies	26,724.63	1,341.82	1,500.00	10,200.00	10,200.00	8,700.00	580
52-33	Operating Supplies Uniform / Linen Service	7,448.43	7,720.85	11,225.00	11,225.00	11,225.00	.00	
54-11	Books Pubs Subs & Memberships Subscriptions	782.95	642.90	650.00	500.00	.00	(650.00)	(100)
54-13	Books Pubs Subs & Memberships Memberships	1,611.00	1,445.00	2,430.00	5,350.00	5,350.00	2,920.00	120
54-30	Books Pubs Subs & Memberships Training & Education Costs	8,940.00	2,295.00	9,350.00	13,300.00	7,080.00	(2,270.00)	(24)
<i>Operating Expenditures/Expenses Totals</i>		\$208,983.02	\$175,768.52	\$275,703.00	\$300,417.00	\$277,897.00	\$2,194.00	1%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	24 - Neighborhood and Community Svcs							
Division	240 - Code Enforcement							
Activity	524 - Protective Inspections							
Capital Outlay								
64-10	Machinery & Equipment Office Furniture / Fixtures	40,187.00	.00	.00	5,000.00	5,000.00	5,000.00	
	Capital Outlay Totals	\$40,187.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	+++
	Activity 524 - Protective Inspections Totals	\$1,436,222.40	\$1,286,099.63	\$1,581,677.00	\$1,791,426.00	\$1,664,811.00	\$83,134.00	5%
	Division 240 - Code Enforcement Totals	\$1,436,222.40	\$1,286,099.63	\$1,581,677.00	\$1,791,426.00	\$1,664,811.00	\$83,134.00	5%
	Department 24 - Neighborhood and Community Svcs Totals	\$3,639,001.63	\$3,371,727.43	\$4,024,709.00	\$4,671,197.00	\$4,514,566.00	\$489,857.00	12%
Department	26 - Development Services							
Division	200 - Planning							
Activity	515 - Comprehensive Planning							
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	1,456,440.84	1,285,208.41	1,480,821.00	1,419,651.00	1,398,356.00	(82,465.00)	(6)
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	22,049.69	67,500.00	67,500.00	34,000.00	(33,500.00)	(50)
13-10	Other Salaries/ Wages Part Time Wages	34,713.89	73,531.55	87,540.00	87,540.00	87,540.00	.00	
14-10	Overtime Overtime /Call-Out Pay	16,936.27	13,069.81	27,000.00	27,000.00	27,000.00	.00	
15-20	Special Pay Car Allowance	1,056.00	968.00	1,056.00	1,056.00	1,056.00	.00	
21-10	FICA Taxes Employer FICA	113,518.85	104,317.40	123,696.00	117,897.00	116,268.00	(7,428.00)	(6)
22-10	Retirement Contributions General Employees Retirement	95,044.00	129,392.37	113,278.00	145,854.00	97,935.00	(15,343.00)	(14)
22-20	Retirement Contributions ICMA Contributions	5,191.37	3,682.05	7,835.00	4,424.00	4,424.00	(3,411.00)	(44)
23-10	Life & Health Insurance Health Insurance	255,409.20	258,034.56	279,339.00	287,322.00	287,322.00	7,983.00	3
23-20	Life & Health Insurance Life Insurance	3,790.68	4,365.75	5,019.00	4,712.00	4,712.00	(307.00)	(6)
23-30	Life & Health Insurance Disability Insurance	3,393.92	3,049.93	3,580.00	4,145.00	4,145.00	565.00	16
24-10	Workers Compensation Workers Compensation	11,057.04	8,299.20	9,959.00	11,592.00	11,592.00	1,633.00	16
25-10	Other Employee Benefits Unemployment Compensation	680.02	661.66	638.00	559.00	559.00	(79.00)	(12)
27-10	Other Employee Benefits Employee Assistance Program	187.69	380.88	454.00	436.00	436.00	(18.00)	(4)
	Personnel Services Totals	\$1,997,419.77	\$1,907,011.26	\$2,207,715.00	\$2,179,688.00	\$2,075,345.00	(\$132,370.00)	(6%)
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	99,395.86	83,390.75	283,158.00	200,000.00	200,000.00	(83,158.00)	(29)
40-10	Travel & Per Diem Travel & Training	4,395.63	3,173.57	10,000.00	10,000.00	6,000.00	(4,000.00)	(40)
42-10	Freight & Postage Services Postage	641.67	709.59	3,000.00	3,000.00	3,000.00	.00	
42-20	Freight & Postage Services Express Charges / Messenger	17.68	.00	850.00	850.00	850.00	.00	
44-30	Rentals & Leases Equipment	.00	.00	6,235.00	6,235.00	6,235.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund	001 - General Fund							
	EXPENSE							
Department	26 - Development Services							
Division	200 - Planning							
Activity	515 - Comprehensive Planning							
	<i>Operating Expenditures/Expenses</i>							
45-10	Insurance General Liability	32,163.00	26,802.50	32,163.00	39,412.00	39,412.00	7,249.00	23
46-40	Repair and Maintenance Service Other Repair Maintenance	.00	.00	10,000.00	10,000.00	10,000.00	.00	
47-10	Printing & Binding Printing & Binding	.00	.00	1,000.00	500.00	500.00	(500.00)	(50)
47-20	Printing & Binding Reproduction Services	.00	.00	1,500.00	500.00	500.00	(1,000.00)	(67)
48-15	Promotional Activities Special Events	80.34	.00	.00	.00	.00	.00	
48-16	Promotional Activities Employee Recognition Awards	.00	.00	680.00	.00	.00	(680.00)	(100)
48-17	Promotional Activities Refreshment / Food / Meetings	1,168.49	389.34	2,000.00	2,000.00	2,000.00	.00	
49-50	Other Current Charges Advertising	8,273.88	5,530.47	12,000.00	10,000.00	10,000.00	(2,000.00)	(17)
49-90	Other Current Charges Other Current Charges	9.01	.00	100.00	100.00	100.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	5,963.82	1,294.45	3,000.00	3,000.00	3,000.00	.00	
51-15	Office Supplies Other Office Supplies	7,432.98	6,306.56	7,000.00	7,000.00	7,000.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	2,407.47	2,037.36	5,000.00	5,000.00	5,000.00	.00	
51-25	Office Supplies Computer Software	328.40	1,628.43	3,300.00	3,300.00	3,300.00	.00	
52-33	Operating Supplies Uniform / Linen Service	.00	.00	1,380.00	1,380.00	1,380.00	.00	
54-10	Books Pubs Subs & Memberships Books & Publications	85.25	410.39	1,000.00	700.00	700.00	(300.00)	(30)
54-11	Books Pubs Subs & Memberships Subscriptions	1,369.18	1,250.00	2,220.00	2,220.00	2,220.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	3,252.72	751.95	6,000.00	7,000.00	7,000.00	1,000.00	17
54-30	Books Pubs Subs & Memberships Training & Education Costs	3,855.46	3,470.00	2,000.00	4,000.00	2,400.00	400.00	20
54-40	Books Pubs Subs & Memberships Tuition Reimbursement	.00	.00	2,000.00	2,000.00	2,000.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$170,840.84	\$137,145.36	\$395,586.00	\$318,197.00	\$312,597.00	(\$82,989.00)	(21%)
Activity	515 - Comprehensive Planning Totals	\$2,168,260.61	\$2,044,156.62	\$2,603,301.00	\$2,497,885.00	\$2,387,942.00	(\$215,359.00)	(8%)
Division	200 - Planning Totals	\$2,168,260.61	\$2,044,156.62	\$2,603,301.00	\$2,497,885.00	\$2,387,942.00	(\$215,359.00)	(8%)
Division	225 - Support Services							
Activity	513 - Financial & Administrative							
	<i>Personnel Services</i>							
12-10	Regular Salaries/Wages Regular Salaries/Wages	182,411.94	187,137.11	202,298.00	226,404.00	213,518.00	11,220.00	6
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	.00	.00	5,000.00	5,000.00	5,000.00	
13-10	Other Salaries/ Wages Part Time Wages	7,439.73	5,280.00	40,000.00	40,000.00	40,000.00	.00	
14-10	Overtime Overtime /Call-Out Pay	3,081.96	11,864.59	2,500.00	7,500.00	2,500.00	.00	
21-10	FICA Taxes Employer FICA	14,633.59	15,487.74	15,476.00	17,320.00	17,061.00	1,585.00	10
22-10	Retirement Contributions General Employees Retirement	14,431.00	20,968.50	17,199.00	24,610.00	16,524.00	(675.00)	(4)
23-10	Life & Health Insurance Health Insurance	63,314.00	66,052.32	64,962.00	77,539.00	77,539.00	12,577.00	19



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund	001 - General Fund							
EXPENSE								
Department	26 - Development Services							
Division	225 - Support Services							
Activity	513 - Financial & Administrative							
<i>Personnel Services</i>								
23-20	Life & Health Insurance Life Insurance	712.80	889.24	970.00	970.00	970.00	.00	
23-30	Life & Health Insurance Disability Insurance	420.41	460.82	488.00	660.00	660.00	172.00	35
25-10	Other Employee Benefits Unemployment Compensation	143.08	135.76	140.00	140.00	140.00	.00	
27-10	Other Employee Benefits Employee Assistance Program	39.16	91.52	99.00	109.00	109.00	10.00	10
<i>Personnel Services Totals</i>		\$286,627.67	\$308,367.60	\$344,132.00	\$400,252.00	\$374,021.00	\$29,889.00	9%
<i>Operating Expenditures/Expenses</i>								
31-90	Professional Services Other Professional Services	2,089.45	1,426.00	2,500.00	2,500.00	2,500.00	.00	
34-90	Other Contractual Services Other Contractual Services	14,443.54	8,603.31	.00	.00	.00	.00	
40-10	Travel & Per Diem Travel & Training	1,524.34	764.68	5,500.00	5,500.00	3,300.00	(2,200.00)	(40)
41-11	Communication Services Portable Phones / MDD	.00	.00	807.00	807.00	807.00	.00	
42-10	Freight & Postage Services Postage	8,000.57	3,789.57	15,000.00	15,000.00	15,000.00	.00	
44-30	Rentals & Leases Equipment	7,993.33	.00	10,650.00	.00	.00	(10,650.00)	(100)
44-45	Rentals & Leases Vehicle Rental / Garage	.00	3,300.00	3,960.00	.00	.00	(3,960.00)	(100)
45-10	Insurance General Liability	.00	.00	.00	.00	6,428.00	6,428.00	
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	.00	.00	2,800.00	.00	.00	(2,800.00)	(100)
46-40	Repair and Maintenance Service Other Repair Maintenance	.00	.00	500.00	.00	.00	(500.00)	(100)
47-10	Printing & Binding Printing & Binding	.00	.00	2,000.00	.00	.00	(2,000.00)	(100)
49-90	Other Current Charges Other Current Charges	.00	.00	700.00	.00	.00	(700.00)	(100)
51-10	Office Supplies Stationery, Paper, Forms	.00	16.20	4,000.00	4,000.00	4,000.00	.00	
51-15	Office Supplies Other Office Supplies	.00	505.90	2,000.00	2,000.00	2,000.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	.00	.00	4,500.00	4,500.00	4,500.00	.00	
52-10	Operating Supplies Fuel & Lube	.00	.00	1,000.00	.00	.00	(1,000.00)	(100)
52-20	Operating Supplies General Operating Supplies	.00	.00	5,000.00	5,000.00	5,000.00	.00	
52-33	Operating Supplies Uniform / Linen Service	.00	139.92	950.00	950.00	950.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	.00	140.00	200.00	200.00	200.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	.00	932.42	1,650.00	1,650.00	990.00	(660.00)	(40)
<i>Operating Expenditures/Expenses Totals</i>		\$34,051.23	\$19,618.00	\$63,717.00	\$42,107.00	\$45,675.00	(\$18,042.00)	(28%)
Activity	513 - Financial & Administrative Totals	\$320,678.90	\$327,985.60	\$407,849.00	\$442,359.00	\$419,696.00	\$11,847.00	3%
Division	225 - Support Services Totals	\$320,678.90	\$327,985.60	\$407,849.00	\$442,359.00	\$419,696.00	\$11,847.00	3%
Department	26 - Development Services Totals	\$2,488,939.51	\$2,372,142.22	\$3,011,150.00	\$2,940,244.00	\$2,807,638.00	(\$203,512.00)	(7%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 39 - Cemetery								
Division 000 - Administration								
Activity 539 - Other Physical Environment								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	146,949.66	103,850.50	195,809.00	195,974.00	180,811.00	(14,998.00)	(8)
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	5,363.16	.00	.00	.00	.00	.00	
13-10	Other Salaries/ Wages Part Time Wages	.00	261.65	.00	.00	.00	.00	
14-10	Overtime Overtime /Call-Out Pay	35,700.77	27,625.90	32,000.00	40,000.00	40,000.00	8,000.00	25
14-20	Overtime Reimbursable Overtime	.00	.00	.00	2,000.00	2,000.00	2,000.00	
14-30	Overtime Special Events	218.76	230.17	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	14,058.18	9,856.52	19,723.00	18,205.00	17,981.00	(1,742.00)	(9)
22-10	Retirement Contributions General Employees Retirement	11,063.00	11,624.65	13,186.00	21,302.00	14,303.00	1,117.00	8
23-10	Life & Health Insurance Health Insurance	62,809.00	35,898.00	64,963.00	75,057.00	75,057.00	10,094.00	16
23-20	Life & Health Insurance Life Insurance	374.00	380.40	760.00	760.00	760.00	.00	
23-30	Life & Health Insurance Disability Insurance	334.34	231.80	473.00	571.00	571.00	98.00	21
24-10	Workers Compensation Workers Compensation	21,204.96	15,915.80	19,099.00	22,230.00	22,230.00	3,131.00	16
25-10	Other Employee Benefits Unemployment Compensation	99.28	75.92	140.00	140.00	140.00	.00	
27-10	Other Employee Benefits Employee Assistance Program	30.26	49.92	99.00	109.00	109.00	10.00	10
Personnel Services Totals		\$298,205.37	\$206,001.23	\$346,252.00	\$376,348.00	\$353,962.00	\$7,710.00	2%
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	83,741.24	41,711.85	45,000.00	50,000.00	50,000.00	5,000.00	11
40-10	Travel & Per Diem Travel & Training	682.64	.00	2,500.00	2,500.00	1,500.00	(1,000.00)	(40)
41-11	Communication Services Portable Phones / MDD	414.00	.00	621.00	621.00	621.00	.00	
43-10	Utility Services Electricity	2,995.85	2,755.94	2,943.00	3,590.00	3,590.00	647.00	22
43-20	Utility Services Irrigation Water	118,298.01	91,151.22	197,164.00	138,618.00	138,618.00	(58,546.00)	(30)
43-25	Utility Services Stormwater Assessment Fee	2,221.00	.00	6,498.00	6,868.00	.00	(6,498.00)	(100)
44-45	Rentals & Leases Vehicle Rental / Garage	31,580.04	28,976.70	34,772.00	40,300.00	40,300.00	5,528.00	16
45-10	Insurance General Liability	9,153.00	7,627.50	9,153.00	11,216.00	11,216.00	2,063.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	11,081.32	7,658.30	24,880.00	24,530.00	24,530.00	(350.00)	(1)
46-15	Repair and Maintenance Service Equipment Maintenance	1,178.00	3,100.00	16,000.00	16,000.00	16,000.00	.00	
46-35	Repair and Maintenance Service Irrigation Maintenance	.00	.00	5,000.00	5,000.00	5,000.00	.00	
46-40	Repair and Maintenance Service Other Repair Maintenance	5,747.37	48,431.99	98,281.00	10,000.00	10,000.00	(88,281.00)	(90)
51-25	Office Supplies Computer Software	.00	.00	4,802.00	4,802.00	4,802.00	.00	
52-10	Operating Supplies Fuel & Lube	6,690.05	5,535.55	10,980.00	8,500.00	8,500.00	(2,480.00)	(23)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 39 - Cemetery								
Division 000 - Administration								
Activity 539 - Other Physical Environment								
Operating Expenditures/Expenses								
52-20	Operating Supplies General Operating Supplies	26,704.86	15,538.51	32,100.00	42,100.00	42,100.00	10,000.00	31
52-27	Operating Supplies Equipment < \$5,000	2,738.94	572.00	7,949.00	7,377.00	7,377.00	(572.00)	(7)
52-33	Operating Supplies Uniform / Linen Service	1,528.64	1,342.12	2,644.00	4,100.00	4,100.00	1,456.00	55
52-35	Operating Supplies Building Materials	.00	.00	1,000.00	1,000.00	1,000.00	.00	
52-36	Operating Supplies Janitorial Supplies	2,500.00	1,534.75	2,500.00	2,500.00	2,500.00	.00	
52-41	Operating Supplies Gardening Supplies	2,635.63	6,995.42	50,000.00	50,000.00	50,000.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	945.00	350.00	1,140.00	1,140.00	684.00	(456.00)	(40)
	Operating Expenditures/Expenses Totals	\$310,835.59	\$263,281.85	\$555,927.00	\$430,762.00	\$422,438.00	(\$133,489.00)	(24%)
Capital Outlay								
64-10	Machinery & Equipment Office Furniture / Fixtures	.00	.00	3,150.00	3,150.00	3,150.00	.00	
	Capital Outlay Totals	\$0.00	\$0.00	\$3,150.00	\$3,150.00	\$3,150.00	\$0.00	0%
Activity 539 - Other Physical Environment Totals		\$609,040.96	\$469,283.08	\$905,329.00	\$810,260.00	\$779,550.00	(\$125,779.00)	(14%)
Division 000 - Administration Totals		\$609,040.96	\$469,283.08	\$905,329.00	\$810,260.00	\$779,550.00	(\$125,779.00)	(14%)
Department 39 - Cemetery Totals		\$609,040.96	\$469,283.08	\$905,329.00	\$810,260.00	\$779,550.00	(\$125,779.00)	(14%)
Department 41 - Public Works								
Division 000 - Administration								
Activity 534 - Garbage / Solid Waste Control								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	552,791.29	514,564.95	554,866.00	597,489.00	680,740.00	125,874.00	23
13-10	Other Salaries/ Wages Part Time Wages	23,294.58	20,201.55	25,636.00	26,330.00	26,330.00	694.00	3
14-10	Overtime Overtime /Call-Out Pay	38.40	58.04	.00	.00	.00	.00	
15-20	Special Pay Car Allowance	7,920.00	7,260.00	7,920.00	7,788.00	7,788.00	(132.00)	(2)
21-10	FICA Taxes Employer FICA	44,851.46	41,360.18	45,719.00	48,788.00	55,368.00	9,649.00	21
22-10	Retirement Contributions General Employees Retirement	37,439.00	55,659.14	44,622.00	64,947.00	53,632.00	9,010.00	20
22-20	Retirement Contributions ICMA Contributions	12,865.10	11,809.05	13,485.00	14,139.00	16,905.00	3,420.00	25
23-10	Life & Health Insurance Health Insurance	94,213.00	82,565.40	81,203.00	95,955.00	95,955.00	14,752.00	18
23-20	Life & Health Insurance Life Insurance	1,333.20	1,770.45	1,806.00	1,920.00	2,205.00	399.00	22
23-30	Life & Health Insurance Disability Insurance	1,256.25	1,223.41	1,368.00	1,744.00	2,013.00	645.00	47
24-10	Workers Compensation Workers Compensation	216.00	162.50	195.00	226.00	226.00	31.00	16
25-10	Other Employee Benefits Unemployment Compensation	198.56	192.72	210.00	191.00	226.00	16.00	8
27-10	Other Employee Benefits Employee Assistance Program	48.95	114.40	124.00	135.00	162.00	38.00	31
	Personnel Services Totals	\$776,465.79	\$736,941.79	\$777,154.00	\$859,652.00	\$941,550.00	\$164,396.00	21%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund	001 - General Fund							
EXPENSE								
Department	41 - Public Works							
Division	000 - Administration							
Activity	534 - Garbage / Solid Waste Control							
<i>Operating Expenditures/Expenses</i>								
31-90	Professional Services Other Professional Services	.00	1,650.00	6,650.00	.00	.00	(6,650.00)	(100)
40-10	Travel & Per Diem Travel & Training	4,042.28	3,340.72	4,800.00	4,800.00	2,880.00	(1,920.00)	(40)
42-10	Freight & Postage Services Postage	29.51	1.38	.00	.00	.00	.00	
43-10	Utility Services Electricity	10,567.00	9,314.79	9,386.00	11,451.00	11,451.00	2,065.00	22
43-15	Utility Services Water & Sewer	3,698.85	2,781.78	2,975.00	4,034.00	4,034.00	1,059.00	36
43-25	Utility Services Stormwater Assessment Fee	1,875.00	.00	2,712.00	2,712.00	.00	(2,712.00)	(100)
43-35	Utility Services Waste Collection & Disposal	8,229.98	8,229.98	8,250.00	8,250.00	8,250.00	.00	
45-10	Insurance General Liability	13,314.96	11,095.80	13,315.00	16,316.00	16,316.00	3,001.00	23
48-17	Promotional Activities Refreshment / Food / Meetings	1,500.00	1,500.00	1,500.00	6,500.00	6,500.00	5,000.00	333
51-10	Office Supplies Stationery, Paper, Forms	196.17	106.36	500.00	500.00	500.00	.00	
51-15	Office Supplies Other Office Supplies	1,331.49	1,062.19	1,500.00	1,500.00	1,500.00	.00	
52-20	Operating Supplies General Operating Supplies	60.22	.00	.00	.00	.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	1,989.90	.00	2,500.00	2,500.00	2,500.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	1,169.10	3,320.00	1,500.00	1,610.00	966.00	(534.00)	(36)
54-40	Books Pubs Subs & Memberships Tuition Reimbursement	.00	.00	110.00	.00	.00	(110.00)	(100)
<i>Operating Expenditures/Expenses Totals</i>		\$48,004.46	\$42,403.00	\$55,698.00	\$60,173.00	\$54,897.00	(\$801.00)	(1%)
Activity	534 - Garbage / Solid Waste Control	\$824,470.25	\$779,344.79	\$832,852.00	\$919,825.00	\$996,447.00	\$163,595.00	20%
Totals								
Division	000 - Administration Totals	\$824,470.25	\$779,344.79	\$832,852.00	\$919,825.00	\$996,447.00	\$163,595.00	20%
Division	310 - Streets Maintenance							
Activity	541 - Road & Street Facilities							
<i>Personnel Services</i>								
12-10	Regular Salaries/Wages Regular Salaries/Wages	533,622.61	483,810.85	597,721.00	633,209.00	610,034.00	12,313.00	2
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	714.30	.00	.00	.00	.00	.00	
14-10	Overtime Overtime /Call-Out Pay	27,916.96	25,364.28	23,000.00	23,000.00	23,000.00	.00	
14-30	Overtime Special Events	19,491.60	19,064.74	27,000.00	27,000.00	20,000.00	(7,000.00)	(26)
15-50	Special Pay Incentive Pay	.00	7,733.44	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	43,031.64	39,871.98	49,551.00	50,966.00	50,240.00	689.00	1
22-10	Retirement Contributions General Employees Retirement	44,691.00	52,983.46	53,265.00	68,830.00	46,216.00	(7,049.00)	(13)
23-10	Life & Health Insurance Health Insurance	187,218.00	180,925.92	193,810.00	231,378.00	231,378.00	37,568.00	19
23-20	Life & Health Insurance Life Insurance	1,539.76	2,035.99	2,411.00	2,567.00	2,567.00	156.00	6
23-30	Life & Health Insurance Disability Insurance	1,236.09	1,161.53	1,471.00	1,848.00	1,848.00	377.00	26
24-10	Workers Compensation Workers Compensation	6,171.00	4,631.70	5,558.00	6,469.00	6,469.00	911.00	16



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	41 - Public Works							
Division	310 - Streets Maintenance							
Activity	541 - Road & Street Facilities							
Personnel Services								
25-10	Other Employee Benefits Unemployment Compensation	370.84	353.32	420.00	420.00	420.00	.00	
27-10	Other Employee Benefits Employee Assistance Program	111.25	251.68	299.00	328.00	328.00	29.00	10
Personnel Services Totals		\$866,115.05	\$818,188.89	\$954,506.00	\$1,046,015.00	\$992,500.00	\$37,994.00	4%
Operating Expenditures/Expenses								
34-10	Other Contractual Services Temporary Services	.00	2,600.00	.00	.00	.00	.00	
34-90	Other Contractual Services Other Contractual Services	5,581.50	.00	6,000.00	6,000.00	.00	(6,000.00)	(100)
40-10	Travel & Per Diem Travel & Training	1,395.00	1,594.00	3,000.00	3,000.00	1,800.00	(1,200.00)	(40)
41-11	Communication Services Portable Phones / MDD	1,863.00	.00	1,863.00	1,863.00	1,863.00	.00	
44-30	Rentals & Leases Equipment	1,716.00	1,553.07	1,720.00	1,800.00	1,800.00	80.00	5
44-45	Rentals & Leases Vehicle Rental / Garage	54,639.96	48,425.80	58,111.00	68,560.00	68,560.00	10,449.00	18
44-90	Rentals & Leases Other Rental/Lease Costs	513,514.01	69,639.51	205,000.00	205,000.00	205,000.00	.00	
45-10	Insurance General Liability	22,545.96	18,788.30	22,546.00	27,628.00	27,628.00	5,082.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	33,049.79	66,637.23	84,200.00	80,900.00	80,900.00	(3,300.00)	(4)
46-15	Repair and Maintenance Service Equipment Maintenance	.00	979.17	1,000.00	1,000.00	1,000.00	.00	
49-53	Other Current Charges Commercial Driver License Renew.	315.50	199.00	240.00	250.00	250.00	10.00	4
51-20	Office Supplies Office Equipment < \$5,000	.00	228.76	240.00	240.00	240.00	.00	
52-10	Operating Supplies Fuel & Lube	23,675.01	17,221.68	20,300.00	20,300.00	20,300.00	.00	
52-20	Operating Supplies General Operating Supplies	739.70	474.86	770.00	13,570.00	13,570.00	12,800.00	1,662
52-27	Operating Supplies Equipment < \$5,000	4,096.48	3,981.86	5,000.00	5,000.00	5,000.00	.00	
52-33	Operating Supplies Uniform / Linen Service	6,130.80	5,901.58	7,470.00	7,470.00	7,470.00	.00	
53-10	Road Materials & Supplies Repairs Roads	63,214.52	39,099.54	70,000.00	70,000.00	50,000.00	(20,000.00)	(29)
53-15	Road Materials & Supplies Repairs / Other Road Materials	31,877.20	31,289.10	32,000.00	19,200.00	14,200.00	(17,800.00)	(56)
54-30	Books Pubs Subs & Memberships Training & Education Costs	1,766.95	3,035.25	1,800.00	2,700.00	1,620.00	(180.00)	(10)
Operating Expenditures/Expenses Totals		\$766,121.38	\$311,648.71	\$521,260.00	\$534,481.00	\$501,201.00	(\$20,059.00)	(4%)
Activity	541 - Road & Street Facilities Totals	\$1,632,236.43	\$1,129,837.60	\$1,475,766.00	\$1,580,496.00	\$1,493,701.00	\$17,935.00	1%
Division	310 - Streets Maintenance Totals	\$1,632,236.43	\$1,129,837.60	\$1,475,766.00	\$1,580,496.00	\$1,493,701.00	\$17,935.00	1%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund	001 - General Fund							
EXPENSE								
Department	41 - Public Works							
Division	320 - Traffic Operations							
Activity	541 - Road & Street Facilities							
<i>Personnel Services</i>								
12-10	Regular Salaries/Wages Regular Salaries/Wages	250,944.13	223,233.46	249,366.00	281,975.00	277,745.00	28,379.00	11
14-10	Overtime Overtime /Call-Out Pay	10,356.85	13,799.15	13,000.00	13,000.00	13,000.00	.00	
14-30	Overtime Special Events	8,153.73	5,480.22	8,000.00	8,000.00	8,000.00	.00	
15-50	Special Pay Incentive Pay	.00	3,219.84	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	19,370.76	17,760.40	21,066.00	23,560.00	23,237.00	2,171.00	10
22-10	Retirement Contributions General Employees Retirement	17,447.00	24,380.18	20,794.00	30,650.00	20,580.00	(214.00)	(1)
23-10	Life & Health Insurance Health Insurance	78,511.00	82,565.40	80,126.00	96,924.00	96,924.00	16,798.00	21
23-20	Life & Health Insurance Life Insurance	720.00	958.98	989.00	1,046.00	1,046.00	57.00	6
23-30	Life & Health Insurance Disability Insurance	585.46	535.72	615.00	823.00	823.00	208.00	34
24-10	Workers Compensation Workers Compensation	3,468.96	2,603.30	3,124.00	3,636.00	3,636.00	512.00	16
25-10	Other Employee Benefits Unemployment Compensation	175.20	160.60	175.00	175.00	175.00	.00	
27-10	Other Employee Benefits Employee Assistance Program	53.40	114.40	124.00	136.00	136.00	12.00	10
<i>Personnel Services Totals</i>		\$389,786.49	\$374,811.65	\$397,379.00	\$459,925.00	\$445,302.00	\$47,923.00	12%
<i>Operating Expenditures/Expenses</i>								
34-90	Other Contractual Services Other Contractual Services	7,620.00	.00	11,250.36	10,000.00	.00	(11,250.36)	(100)
41-11	Communication Services Portable Phones / MDD	621.00	.00	621.00	621.00	621.00	.00	
44-45	Rentals & Leases Vehicle Rental / Garage	11,619.96	12,456.70	14,948.00	17,270.00	17,270.00	2,322.00	16
45-10	Insurance General Liability	7,743.00	6,452.50	7,743.00	9,488.00	9,488.00	1,745.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	9,742.55	8,868.20	19,930.00	20,150.00	20,150.00	220.00	1
46-15	Repair and Maintenance Service Equipment Maintenance	.00	.00	600.00	600.00	600.00	.00	
49-53	Other Current Charges Commercial Driver License Renew.	.00	.00	240.00	250.00	250.00	10.00	4
51-25	Office Supplies Computer Software	.00	.00	243.00	243.00	243.00	.00	
52-10	Operating Supplies Fuel & Lube	8,037.27	5,642.74	9,000.00	9,000.00	9,000.00	.00	
52-20	Operating Supplies General Operating Supplies	66,549.12	58,974.41	60,000.00	60,000.00	60,000.00	.00	
52-27	Operating Supplies Equipment < \$5,000	.00	124.94	.00	.00	.00	.00	
52-33	Operating Supplies Uniform / Linen Service	3,507.62	3,151.48	4,220.00	4,270.00	4,270.00	50.00	1
<i>Operating Expenditures/Expenses Totals</i>		\$115,440.52	\$95,670.97	\$128,795.36	\$131,892.00	\$121,892.00	(\$6,903.36)	(5%)
Activity	541 - Road & Street Facilities Totals	\$505,227.01	\$470,482.62	\$526,174.36	\$591,817.00	\$567,194.00	\$41,019.64	8%
Division	320 - Traffic Operations Totals	\$505,227.01	\$470,482.62	\$526,174.36	\$591,817.00	\$567,194.00	\$41,019.64	8%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 41 - Public Works								
Division 330 - Street Lighting								
Activity 541 - Road & Street Facilities								
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	5,000.00	3,256.98	20,000.00	20,000.00	10,000.00	(10,000.00)	(50)
43-10	Utility Services Electricity	1,022,915.65	951,839.87	1,266,566.00	1,545,209.00	1,545,209.00	278,643.00	22
45-10	Insurance General Liability	648.00	540.00	648.00	794.00	794.00	146.00	23
46-15	Repair and Maintenance Service Equipment Maintenance	17,360.04	.00	13,703.96	10,000.00	.00	(13,703.96)	(100)
52-20	Operating Supplies General Operating Supplies	12,680.10	3,842.96	4,000.00	4,000.00	4,000.00	.00	
Operating Expenditures/Expenses Totals		\$1,058,603.79	\$959,479.81	\$1,304,917.96	\$1,580,003.00	\$1,560,003.00	\$255,085.04	20%
Activity 541 - Road & Street Facilities Totals		\$1,058,603.79	\$959,479.81	\$1,304,917.96	\$1,580,003.00	\$1,560,003.00	\$255,085.04	20%
Division 330 - Street Lighting Totals		\$1,058,603.79	\$959,479.81	\$1,304,917.96	\$1,580,003.00	\$1,560,003.00	\$255,085.04	20%
Division 350 - Building Maintenance								
Activity 519 - Other Gen. Govt. Services								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	417,402.44	444,189.40	502,581.00	563,139.00	544,708.00	42,127.00	8
13-10	Other Salaries/ Wages Part Time Wages	29,496.00	17,313.99	31,518.00	31,548.00	31,548.00	30.00	
14-10	Overtime Overtime /Call-Out Pay	56,767.52	50,505.16	35,000.00	35,000.00	35,000.00	.00	
14-30	Overtime Special Events	11,377.95	10,202.63	15,000.00	15,000.00	10,000.00	(5,000.00)	(33)
15-20	Special Pay Car Allowance	2,640.00	2,420.00	2,640.00	2,640.00	2,640.00	.00	
21-10	FICA Taxes Employer FICA	37,698.52	38,005.62	45,095.00	49,319.00	48,673.00	3,578.00	8
22-10	Retirement Contributions General Employees Retirement	22,218.00	39,191.51	26,480.00	50,029.00	33,592.00	7,112.00	27
22-20	Retirement Contributions ICMA Contributions	2,734.61	2,452.79	2,774.00	3,086.00	3,086.00	312.00	11
23-10	Life & Health Insurance Health Insurance	141,320.00	138,813.68	129,386.00	174,464.00	174,464.00	45,078.00	35
23-20	Life & Health Insurance Life Insurance	1,146.94	1,750.94	1,940.00	1,940.00	1,940.00	.00	
23-30	Life & Health Insurance Disability Insurance	956.09	1,068.52	1,239.00	1,644.00	1,644.00	405.00	33
24-10	Workers Compensation Workers Compensation	4,548.00	3,790.00	4,548.00	4,768.00	4,768.00	220.00	5
25-10	Other Employee Benefits Unemployment Compensation	286.36	307.19	333.00	341.00	341.00	8.00	2
27-10	Other Employee Benefits Employee Assistance Program	75.71	202.18	224.00	246.00	246.00	22.00	10
Personnel Services Totals		\$728,668.14	\$750,213.61	\$798,758.00	\$933,164.00	\$892,650.00	\$93,892.00	12%
Operating Expenditures/Expenses								
34-15	Other Contractual Services Janitorial Services	513,032.91	424,188.20	586,000.00	528,000.00	698,000.00	112,000.00	19
34-16	Other Contractual Services Pest Control Services	28,687.75	11,303.50	21,290.00	21,290.00	21,290.00	.00	
34-90	Other Contractual Services Other Contractual Services	252,980.99	287,329.04	315,210.00	305,210.00	265,210.00	(50,000.00)	(16)
41-11	Communication Services Portable Phones / MDD	1,449.00	.00	1,449.00	1,656.00	1,656.00	207.00	14



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 41 - Public Works								
Division 350 - Building Maintenance								
Activity 519 - Other Gen. Govt. Services								
Operating Expenditures/Expenses								
43-10	Utility Services Electricity	92,228.63	81,161.50	104,022.00	126,906.00	126,906.00	22,884.00	22
43-15	Utility Services Water & Sewer	10,185.66	8,693.48	17,831.00	18,526.00	18,526.00	695.00	4
43-20	Utility Services Irrigation Water	20,610.37	3,571.90	20,706.00	23,935.00	23,935.00	3,229.00	16
43-25	Utility Services Stormwater Assessment Fee	4,811.00	.00	5,770.00	5,769.00	.00	(5,770.00)	(100)
43-35	Utility Services Waste Collection & Disposal	19,336.74	33,237.75	27,588.00	27,241.00	27,241.00	(347.00)	(1)
44-45	Rentals & Leases Vehicle Rental / Garage	24,680.04	22,479.20	26,975.00	41,470.00	41,470.00	14,495.00	54
45-10	Insurance General Liability	49,901.04	41,584.20	49,901.00	61,149.00	61,149.00	11,248.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	25,958.07	16,143.76	25,650.00	28,850.00	28,850.00	3,200.00	12
46-15	Repair and Maintenance Service Equipment Maintenance	767,855.97	498,431.87	650,000.00	650,000.00	650,000.00	.00	
46-20	Repair and Maintenance Service Building Maintenance	600,561.50	307,663.77	535,000.00	535,000.00	510,000.00	(25,000.00)	(5)
46-40	Repair and Maintenance Service Other Repair Maintenance	38,142.32	49,054.89	53,000.00	53,000.00	53,000.00	.00	
49-50	Other Current Charges Advertising	.00	.00	400.00	400.00	.00	(400.00)	(100)
49-90	Other Current Charges Other Current Charges	44.65	.00	200.00	200.00	.00	(200.00)	(100)
51-20	Office Supplies Office Equipment < \$5,000	131.34	.00	700.00	700.00	300.00	(400.00)	(57)
52-10	Operating Supplies Fuel & Lube	11,514.71	9,049.41	20,100.00	15,200.00	15,200.00	(4,900.00)	(24)
52-11	Operating Supplies Fuel / Oil / Other	.00	.00	130.00	130.00	.00	(130.00)	(100)
52-20	Operating Supplies General Operating Supplies	145,529.20	156,419.80	218,000.00	228,000.00	228,000.00	10,000.00	5
52-27	Operating Supplies Equipment < \$5,000	.00	.00	2,500.00	2,500.00	.00	(2,500.00)	(100)
52-33	Operating Supplies Uniform / Linen Service	5,924.67	4,449.75	6,360.00	7,260.00	7,260.00	900.00	14
52-36	Operating Supplies Janitorial Supplies	3,158.00	.00	.00	.00	.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	.00	.00	240.00	240.00	240.00	.00	
Operating Expenditures/Expenses Totals		\$2,616,724.56	\$1,954,762.02	\$2,689,022.00	\$2,682,632.00	\$2,778,233.00	\$89,211.00	3%
Capital Outlay								
64-90	Machinery & Equipment Other Machinery / Equipment	51,141.00	.00	.00	.00	.00	.00	
Capital Outlay Totals		\$51,141.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Activity 519 - Other Gen. Govt. Services Totals		\$3,396,533.70	\$2,704,975.63	\$3,487,780.00	\$3,615,796.00	\$3,670,883.00	\$183,103.00	5%
Division 350 - Building Maintenance Totals		\$3,396,533.70	\$2,704,975.63	\$3,487,780.00	\$3,615,796.00	\$3,670,883.00	\$183,103.00	5%
Department 41 - Public Works Totals		\$7,417,071.18	\$6,044,120.45	\$7,627,490.32	\$8,287,937.00	\$8,288,228.00	\$660,737.68	9%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 42 - Engineering								
Division 000 - Administration								
Activity 519 - Other Gen. Govt. Services								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	831,689.13	734,668.37	807,498.00	1,405,613.00	1,565,406.00	757,908.00	94
13-10	Other Salaries/ Wages Part Time Wages	444.43	.00	.00	.00	.00	.00	
14-10	Overtime Overtime /Call-Out Pay	8.12	53.56	.00	.00	.00	.00	
15-20	Special Pay Car Allowance	11,220.00	9,680.00	10,560.00	20,988.00	20,988.00	10,428.00	99
21-10	FICA Taxes Employer FICA	63,786.87	56,285.63	62,936.00	108,506.00	107,499.00	44,563.00	71
22-10	Retirement Contributions General Employees Retirement	51,306.00	80,073.24	61,149.00	159,723.00	97,223.00	36,074.00	59
22-20	Retirement Contributions ICMA Contributions	4,622.80	10,065.58	4,697.00	22,748.00	19,981.00	15,284.00	325
23-10	Life & Health Insurance Health Insurance	141,319.00	148,617.72	129,386.00	235,253.00	235,253.00	105,867.00	82
23-20	Life & Health Insurance Life Insurance	1,921.56	2,292.75	2,373.00	4,473.00	4,187.00	1,814.00	76
23-30	Life & Health Insurance Disability Insurance	1,914.64	1,761.64	1,991.00	4,301.00	4,031.00	2,040.00	102
24-10	Workers Compensation Workers Compensation	216.00	162.50	195.00	678.00	678.00	483.00	248
25-10	Other Employee Benefits Unemployment Compensation	324.12	289.08	315.00	462.00	426.00	111.00	35
27-10	Other Employee Benefits Employee Assistance Program	97.90	205.92	224.00	387.00	359.00	135.00	60
Personnel Services Totals		\$1,108,870.57	\$1,044,155.99	\$1,081,324.00	\$1,963,132.00	\$2,056,031.00	\$974,707.00	90%
Operating Expenditures/Expenses								
31-10	Professional Services Engineering/Architectural	71,589.90	49,016.40	237,869.77	150,000.00	100,000.00	(137,869.77)	(58)
31-90	Professional Services Other Professional Services	67,524.02	25,716.20	70,268.88	100,000.00	50,000.00	(20,268.88)	(29)
34-90	Other Contractual Services Other Contractual Services	176,552.00	282,534.00	315,360.00	250,000.00	250,000.00	(65,360.00)	(21)
40-10	Travel & Per Diem Travel & Training	.00	209.68	3,000.00	3,000.00	1,200.00	(1,800.00)	(60)
41-11	Communication Services Portable Phones / MDD	828.00	.00	828.00	828.00	828.00	.00	
42-10	Freight & Postage Services Postage	1,090.14	919.39	300.00	300.00	300.00	.00	
43-10	Utility Services Electricity	2,032.11	1,791.30	1,806.00	2,203.00	2,203.00	397.00	22
44-45	Rentals & Leases Vehicle Rental / Garage	14,120.04	11,785.80	14,143.00	16,180.00	16,180.00	2,037.00	14
45-10	Insurance General Liability	27,101.04	22,584.20	27,101.00	33,209.00	33,209.00	6,108.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	4,991.20	5,264.66	4,600.00	5,800.00	5,800.00	1,200.00	26
48-17	Promotional Activities Refreshment / Food / Meetings	37.68	47.97	300.00	300.00	.00	(300.00)	(100)
49-50	Other Current Charges Advertising	513.71	199.40	200.00	1,500.00	1,500.00	1,300.00	650
51-10	Office Supplies Stationery, Paper, Forms	108.00	225.38	750.00	750.00	350.00	(400.00)	(53)
51-15	Office Supplies Other Office Supplies	1,977.24	443.28	2,250.00	2,250.00	750.00	(1,500.00)	(67)
51-20	Office Supplies Office Equipment < \$5,000	1,999.39	1,369.74	2,000.00	2,000.00	1,000.00	(1,000.00)	(50)
51-25	Office Supplies Computer Software	1,707.82	530.00	2,000.00	2,000.00	1,000.00	(1,000.00)	(50)
52-10	Operating Supplies Fuel & Lube	3,383.37	2,501.07	3,500.00	4,250.00	4,250.00	750.00	21



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 42 - Engineering								
Division 000 - Administration								
Activity 519 - Other Gen. Govt. Services								
Operating Expenditures/Expenses								
52-20	Operating Supplies General Operating Supplies	.00	201.70	500.00	500.00	500.00	.00	
52-33	Operating Supplies Uniform / Linen Service	1,418.05	712.22	2,130.00	2,630.00	2,630.00	500.00	23
54-13	Books Pubs Subs & Memberships Memberships	.00	.00	1,500.00	1,500.00	1,500.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	2,309.00	247.00	2,850.00	2,850.00	1,710.00	(1,140.00)	(40)
Operating Expenditures/Expenses Totals		\$379,282.71	\$406,299.39	\$693,256.65	\$582,050.00	\$474,910.00	(\$218,346.65)	(31%)
Activity 519 - Other Gen. Govt. Services Totals		\$1,488,153.28	\$1,450,455.38	\$1,774,580.65	\$2,545,182.00	\$2,530,941.00	\$756,360.35	43%
Division 000 - Administration Totals		\$1,488,153.28	\$1,450,455.38	\$1,774,580.65	\$2,545,182.00	\$2,530,941.00	\$756,360.35	43%
Division 360 - Programs								
Activity 519 - Other Gen. Govt. Services								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	209,434.32	182,891.28	204,368.00	.00	.00	(204,368.00)	(100)
15-20	Special Pay Car Allowance	2,640.00	2,420.00	2,640.00	.00	.00	(2,640.00)	(100)
21-10	FICA Taxes Employer FICA	15,808.92	13,953.88	15,837.00	.00	.00	(15,837.00)	(100)
22-10	Retirement Contributions General Employees Retirement	14,283.00	20,407.40	17,023.00	.00	.00	(17,023.00)	(100)
22-20	Retirement Contributions ICMA Contributions	.00	2,056.03	3,100.00	.00	.00	(3,100.00)	(100)
23-10	Life & Health Insurance Health Insurance	15,702.18	18,666.96	15,702.00	.00	.00	(15,702.00)	(100)
23-20	Life & Health Insurance Life Insurance	432.00	523.16	570.00	.00	.00	(570.00)	(100)
23-30	Life & Health Insurance Disability Insurance	487.98	450.64	504.00	.00	.00	(504.00)	(100)
24-10	Workers Compensation Workers Compensation	216.00	162.50	195.00	.00	.00	(195.00)	(100)
25-10	Other Employee Benefits Unemployment Compensation	70.08	64.24	70.00	.00	.00	(70.00)	(100)
27-10	Other Employee Benefits Employee Assistance Program	21.36	45.76	49.00	.00	.00	(49.00)	(100)
Personnel Services Totals		\$259,095.84	\$241,641.85	\$260,058.00	\$0.00	\$0.00	(\$260,058.00)	(100%)
Operating Expenditures/Expenses								
31-10	Professional Services Engineering/Architectural	.00	3,119.64	42,760.00	140,000.00	121,240.00	78,480.00	184
31-90	Professional Services Other Professional Services	.00	7,000.00	7,000.00	50,000.00	.00	(7,000.00)	(100)
34-90	Other Contractual Services Other Contractual Services	.00	156,160.04	156,160.04	25,000.00	.00	(156,160.04)	(100)
40-10	Travel & Per Diem Travel & Training	646.28	35.00	1,250.00	1,250.00	480.00	(770.00)	(62)
45-10	Insurance General Liability	5,084.04	4,236.70	5,084.00	.00	6,230.00	1,146.00	23
47-10	Printing & Binding Printing & Binding	.00	.00	750.00	750.00	.00	(750.00)	(100)
48-17	Promotional Activities Refreshment / Food / Meetings	300.00	300.00	300.00	300.00	.00	(300.00)	(100)
51-15	Office Supplies Other Office Supplies	203.85	.00	500.00	500.00	250.00	(250.00)	(50)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 42 - Engineering								
Division 360 - Programs								
Activity 519 - Other Gen. Govt. Services								
Operating Expenditures/Expenses								
51-25	Office Supplies Computer Software	325.00	46,800.00	46,800.00	46,800.00	46,800.00	.00	
52-33	Operating Supplies Uniform / Linen Service	.00	40.00	425.00	475.00	475.00	50.00	12
54-13	Books Pubs Subs & Memberships Memberships	400.00	.00	7,750.00	7,750.00	1,000.00	(6,750.00)	(87)
54-30	Books Pubs Subs & Memberships Training & Education Costs	185.00	799.00	1,500.00	1,500.00	480.00	(1,020.00)	(68)
Operating Expenditures/Expenses Totals		\$7,144.17	\$218,490.38	\$270,279.04	\$274,325.00	\$176,955.00	(\$93,324.04)	(35%)
Activity 519 - Other Gen. Govt. Services Totals		\$266,240.01	\$460,132.23	\$530,337.04	\$274,325.00	\$176,955.00	(\$353,382.04)	(67%)
Division 360 - Programs Totals		\$266,240.01	\$460,132.23	\$530,337.04	\$274,325.00	\$176,955.00	(\$353,382.04)	(67%)
Division 361 - Project Management								
Activity 519 - Other Gen. Govt. Services								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	488,872.42	478,392.90	480,248.00	.00	.00	(480,248.00)	(100)
14-10	Overtime Overtime /Call-Out Pay	.00	506.12	.00	.00	.00	.00	
14-30	Overtime Special Events	.00	2,563.59	.00	.00	.00	.00	
15-20	Special Pay Car Allowance	10,560.00	9,680.00	10,560.00	.00	.00	(10,560.00)	(100)
21-10	FICA Taxes Employer FICA	38,061.88	37,480.68	38,524.00	.00	.00	(38,524.00)	(100)
22-10	Retirement Contributions General Employees Retirement	33,149.00	50,438.37	39,509.00	.00	.00	(39,509.00)	(100)
22-20	Retirement Contributions ICMA Contributions	12,542.39	12,099.98	12,970.00	.00	.00	(12,970.00)	(100)
23-10	Life & Health Insurance Health Insurance	62,808.72	66,052.32	64,424.00	.00	.00	(64,424.00)	(100)
23-20	Life & Health Insurance Life Insurance	1,180.80	1,569.26	1,464.00	.00	.00	(1,464.00)	(100)
23-30	Life & Health Insurance Disability Insurance	1,137.17	1,122.30	1,185.00	.00	.00	(1,185.00)	(100)
24-10	Workers Compensation Workers Compensation	216.00	162.50	195.00	.00	.00	(195.00)	(100)
25-10	Other Employee Benefits Unemployment Compensation	175.20	160.60	175.00	.00	.00	(175.00)	(100)
27-10	Other Employee Benefits Employee Assistance Program	53.40	114.40	124.00	.00	.00	(124.00)	(100)
Personnel Services Totals		\$648,756.98	\$660,343.02	\$649,378.00	\$0.00	\$0.00	(\$649,378.00)	(100%)
Operating Expenditures/Expenses								
40-10	Travel & Per Diem Travel & Training	1,615.85	1,341.23	2,250.00	2,250.00	1,350.00	(900.00)	(40)
45-10	Insurance General Liability	8,715.00	7,262.50	8,715.00	10,679.00	10,679.00	1,964.00	23
51-10	Office Supplies Stationery, Paper, Forms	126.59	.00	250.00	250.00	250.00	.00	
51-15	Office Supplies Other Office Supplies	366.14	657.84	600.00	600.00	600.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	42 - Engineering							
Division	361 - Project Management							
Activity	519 - Other Gen. Govt. Services							
Operating Expenditures/Expenses								
52-20	Operating Supplies General Operating Supplies	78.17	.00	200.00	200.00	200.00	.00	
52-33	Operating Supplies Uniform / Linen Service	909.39	.00	1,250.00	1,550.00	1,550.00	300.00	24
54-30	Books Pubs Subs & Memberships Training & Education Costs	3,558.36	1,496.92	3,000.00	3,000.00	1,800.00	(1,200.00)	(40)
Operating Expenditures/Expenses Totals		\$15,369.50	\$10,758.49	\$16,265.00	\$18,529.00	\$16,429.00	\$164.00	1%
Activity	519 - Other Gen. Govt. Services Totals	\$664,126.48	\$671,101.51	\$665,643.00	\$18,529.00	\$16,429.00	(\$649,214.00)	(98%)
Division	361 - Project Management Totals	\$664,126.48	\$671,101.51	\$665,643.00	\$18,529.00	\$16,429.00	(\$649,214.00)	(98%)
Department	42 - Engineering Totals	\$2,418,519.77	\$2,581,689.12	\$2,970,560.69	\$2,838,036.00	\$2,724,325.00	(\$246,235.69)	(8%)
Department	45 - Parking Facility							
Division	150 - Operations							
Activity	545 - Parking Facility							
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	77,115.78	70,013.18	78,268.00	83,778.00	83,347.00	5,079.00	6
21-10	FICA Taxes Employer FICA	5,838.10	5,300.42	5,988.00	6,409.00	6,312.00	324.00	5
22-10	Retirement Contributions General Employees Retirement	7,595.00	7,626.28	9,053.00	9,106.00	6,114.00	(2,939.00)	(32)
23-10	Life & Health Insurance Health Insurance	15,702.18	16,513.08	16,240.00	19,384.00	19,384.00	3,144.00	19
23-20	Life & Health Insurance Life Insurance	216.00	261.58	285.00	285.00	285.00	.00	
23-30	Life & Health Insurance Disability Insurance	180.70	167.71	189.00	244.00	244.00	55.00	29
24-10	Workers Compensation Workers Compensation	264.00	220.00	264.00	276.00	276.00	12.00	5
25-10	Other Employee Benefits Unemployment Compensation	35.04	32.12	35.00	35.00	35.00	.00	
27-10	Other Employee Benefits Employee Assistance Program	10.68	22.88	24.00	27.00	27.00	3.00	13
Personnel Services Totals		\$106,957.48	\$100,157.25	\$110,346.00	\$119,544.00	\$116,024.00	\$5,678.00	5%
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	999,471.89	881,551.60	1,170,944.00	1,221,300.00	1,221,300.00	50,356.00	4
40-10	Travel & Per Diem Travel & Training	1,023.57	.00	4,000.00	4,000.00	1,200.00	(2,800.00)	(70)
41-11	Communication Services Portable Phones / MDD	6,271.60	5,205.50	6,400.00	6,400.00	6,400.00	.00	
43-10	Utility Services Electricity	33,322.65	26,328.46	43,519.00	53,094.00	53,094.00	9,575.00	22
43-15	Utility Services Water & Sewer	5,896.30	5,031.20	4,259.00	6,370.00	6,370.00	2,111.00	50
43-25	Utility Services Stormwater Assessment Fee	7,466.00	.00	6,533.00	6,529.00	.00	(6,533.00)	(100)
43-35	Utility Services Waste Collection & Disposal	2,567.80	2,567.80	1,336.00	2,307.00	2,307.00	971.00	73
44-10	Rentals & Leases Land Rental / Lease	25,641.64	48,673.16	53,574.00	55,323.00	55,323.00	1,749.00	3
45-10	Insurance General Liability	22,938.00	19,115.00	22,938.00	28,108.00	28,108.00	5,170.00	23



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund	001 - General Fund							
	EXPENSE							
Department	45 - Parking Facility							
Division	150 - Operations							
Activity	545 - Parking Facility							
	<i>Operating Expenditures/Expenses</i>							
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	1,033.95	8,641.09	.00	6,050.00	6,050.00	6,050.00	
46-15	Repair and Maintenance Service Equipment Maintenance	105,454.51	104,149.00	116,440.00	40,000.00	40,000.00	(76,440.00)	(66)
49-16	Other Current Charges CDR FEC Parking Rev Collected	35,202.72	65,663.02	30,000.00	45,600.00	45,600.00	15,600.00	52
49-17	Other Current Charges Freebee Transportation	508,204.08	381,153.06	510,000.00	510,000.00	510,000.00	.00	
49-50	Other Current Charges Advertising	47.61	.00	.00	.00	.00	.00	
51-15	Office Supplies Other Office Supplies	351.29	53.80	500.00	500.00	350.00	(150.00)	(30)
51-20	Office Supplies Office Equipment < \$5,000	272.75	.00	500.00	500.00	250.00	(250.00)	(50)
52-20	Operating Supplies General Operating Supplies	.00	.00	.00	18,000.00	18,000.00	18,000.00	
54-13	Books Pubs Subs & Memberships Memberships	.00	.00	2,600.00	2,600.00	1,300.00	(1,300.00)	(50)
54-30	Books Pubs Subs & Memberships Training & Education Costs	1,440.00	.00	3,000.00	3,000.00	900.00	(2,100.00)	(70)
	<i>Operating Expenditures/Expenses Totals</i>	\$1,756,606.36	\$1,548,132.69	\$1,976,543.00	\$2,009,681.00	\$1,996,552.00	\$20,009.00	1%
	Activity 545 - Parking Facility Totals	\$1,863,563.84	\$1,648,289.94	\$2,086,889.00	\$2,129,225.00	\$2,112,576.00	\$25,687.00	1%
	Division 150 - Operations Totals	\$1,863,563.84	\$1,648,289.94	\$2,086,889.00	\$2,129,225.00	\$2,112,576.00	\$25,687.00	1%
	Department 45 - Parking Facility Totals	\$1,863,563.84	\$1,648,289.94	\$2,086,889.00	\$2,129,225.00	\$2,112,576.00	\$25,687.00	1%
Department	72 - Parks & Recreation							
Division	000 - Administration							
Activity	572 - Parks & Recreation							
	<i>Personnel Services</i>							
12-10	Regular Salaries/Wages Regular Salaries/Wages	884,528.21	819,522.75	884,063.00	972,320.00	920,085.00	36,022.00	4
13-10	Other Salaries/ Wages Part Time Wages	33,605.26	30,978.39	74,149.00	74,963.00	74,963.00	814.00	1
14-10	Overtime Overtime /Call-Out Pay	10,947.75	16,181.44	9,060.00	5,000.00	5,000.00	(4,060.00)	(45)
14-20	Overtime Reimbursable Overtime	3,213.35	.00	.00	6,000.00	6,000.00	6,000.00	
14-30	Overtime Special Events	14,300.70	24,144.64	35,000.00	40,000.00	40,000.00	5,000.00	14
15-20	Special Pay Car Allowance	2,640.00	2,420.00	2,640.00	2,640.00	2,640.00	.00	
21-10	FICA Taxes Employer FICA	70,971.82	66,559.65	76,793.00	84,105.00	80,386.00	3,593.00	5
22-10	Retirement Contributions General Employees Retirement	46,781.00	71,780.10	55,755.00	86,184.00	57,869.00	2,114.00	4
22-20	Retirement Contributions ICMA Contributions	20,798.30	18,518.16	21,380.00	22,430.00	22,430.00	1,050.00	5
23-10	Life & Health Insurance Health Insurance	204,128.00	213,793.29	210,589.00	252,003.00	252,003.00	41,414.00	20
23-20	Life & Health Insurance Life Insurance	2,600.00	3,311.34	3,537.00	3,633.00	3,633.00	96.00	3
23-30	Life & Health Insurance Disability Insurance	2,027.11	1,938.58	2,181.00	2,839.00	2,839.00	658.00	30
24-10	Workers Compensation Workers Compensation	16,191.96	12,153.30	14,584.00	16,975.00	16,975.00	2,391.00	16



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	72 - Parks & Recreation							
Division	000 - Administration							
Activity	572 - Parks & Recreation							
Personnel Services								
25-10	Other Employee Benefits Unemployment Compensation	519.76	493.48	514.00	533.00	533.00	19.00	4
27-10	Other Employee Benefits Employee Assistance Program	131.72	295.36	324.00	355.00	355.00	31.00	10
Personnel Services Totals		\$1,313,384.94	\$1,282,090.48	\$1,390,569.00	\$1,569,980.00	\$1,485,711.00	\$95,142.00	7%
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	22.55	(242.50)	2,500.00	2,500.00	2,500.00	.00	
34-90	Other Contractual Services Other Contractual Services	33,609.61	36,915.18	50,532.00	54,123.00	54,123.00	3,591.00	7
40-10	Travel & Per Diem Travel & Training	4,979.92	2,318.34	10,500.00	12,500.00	7,500.00	(3,000.00)	(29)
41-11	Communication Services Portable Phones / MDD	828.00	.00	828.00	828.00	828.00	.00	
42-10	Freight & Postage Services Postage	372.05	15,238.41	700.00	700.00	700.00	.00	
42-20	Freight & Postage Services Express Charges / Messenger	.00	.00	100.00	100.00	100.00	.00	
44-10	Rentals & Leases Land Rental / Lease	15.00	21.00	30.00	30.00	30.00	.00	
44-30	Rentals & Leases Equipment	5,775.48	5,775.48	6,500.00	6,500.00	6,500.00	.00	
44-45	Rentals & Leases Vehicle Rental / Garage	14,420.04	12,485.80	14,983.00	18,411.00	18,411.00	3,428.00	23
45-10	Insurance General Liability	19,206.96	16,005.80	19,207.00	23,536.00	23,536.00	4,329.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	8,224.17	11,831.80	8,600.00	10,020.00	10,020.00	1,420.00	17
46-15	Repair and Maintenance Service Equipment Maintenance	1,011.65	716.00	1,500.00	1,500.00	1,500.00	.00	
48-17	Promotional Activities Refreshment / Food / Meetings	1,068.90	728.39	700.00	2,000.00	2,000.00	1,300.00	186
49-50	Other Current Charges Advertising	.00	5,070.72	5,100.00	5,100.00	5,100.00	.00	
49-90	Other Current Charges Other Current Charges	2,754.00	2,871.00	3,000.00	3,000.00	3,000.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	610.78	520.60	500.00	1,000.00	1,000.00	500.00	100
51-15	Office Supplies Other Office Supplies	2,143.34	2,107.49	2,000.00	2,000.00	2,000.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	1,520.01	3,452.03	4,800.00	4,800.00	4,800.00	.00	
52-10	Operating Supplies Fuel & Lube	7,476.41	5,303.82	5,950.00	5,950.00	5,950.00	.00	
52-20	Operating Supplies General Operating Supplies	112.42	1,239.66	1,294.00	150.00	150.00	(1,144.00)	(88)
52-33	Operating Supplies Uniform / Linen Service	2,569.00	1,390.61	4,000.00	6,000.00	6,000.00	2,000.00	50
54-13	Books Pubs Subs & Memberships Memberships	2,350.00	2,285.00	4,250.00	4,250.00	4,250.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	3,412.49	2,407.90	1,170.00	3,000.00	1,800.00	630.00	54
Operating Expenditures/Expenses Totals		\$112,482.78	\$128,442.53	\$148,744.00	\$167,998.00	\$161,798.00	\$13,054.00	9%
Activity 572 - Parks & Recreation Totals		\$1,425,867.72	\$1,410,533.01	\$1,539,313.00	\$1,737,978.00	\$1,647,509.00	\$108,196.00	7%
Division 000 - Administration Totals		\$1,425,867.72	\$1,410,533.01	\$1,539,313.00	\$1,737,978.00	\$1,647,509.00	\$108,196.00	7%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001	General Fund							
EXPENSE								
Department 72 - Parks & Recreation								
Division 720 - Aquatics Operations								
Activity 572 - Parks & Recreation								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	175,451.54	166,669.38	189,517.00	260,468.00	204,094.00	14,577.00	8
13-10	Other Salaries/ Wages Part Time Wages	53,903.91	45,189.36	161,659.00	176,541.00	176,541.00	14,882.00	9
14-10	Overtime Overtime /Call-Out Pay	3,134.05	1,516.86	2,000.00	2,000.00	2,000.00	.00	
14-30	Overtime Special Events	95.99	.00	1,000.00	1,000.00	1,000.00	.00	
15-40	Special Pay Educational/Certification	.00	7,397.39	12,558.00	10,022.00	10,022.00	(2,536.00)	(20)
21-10	FICA Taxes Employer FICA	17,181.76	16,351.11	28,056.00	34,427.00	34,029.00	5,973.00	21
22-10	Retirement Contributions General Employees Retirement	17,164.00	18,425.49	20,457.00	28,206.00	18,939.00	(1,518.00)	(7)
23-10	Life & Health Insurance Health Insurance	78,511.00	66,052.32	80,664.00	95,683.00	95,683.00	15,019.00	19
23-20	Life & Health Insurance Life Insurance	616.20	787.78	989.00	1,084.00	1,084.00	95.00	10
23-30	Life & Health Insurance Disability Insurance	407.84	408.22	498.00	760.00	760.00	262.00	53
24-10	Workers Compensation Workers Compensation	21,945.00	16,470.80	19,765.00	23,005.00	23,005.00	3,240.00	16
25-10	Other Employee Benefits Unemployment Compensation	400.04	309.52	329.00	332.00	332.00	3.00	1
27-10	Other Employee Benefits Employee Assistance Program	45.39	91.52	124.00	136.00	136.00	12.00	10
Personnel Services Totals		\$368,856.72	\$339,669.75	\$517,616.00	\$633,664.00	\$567,625.00	\$50,009.00	10%
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	.00	193.50	500.00	500.00	500.00	.00	
34-90	Other Contractual Services Other Contractual Services	2,311.71	634.28	7,646.40	7,150.00	7,150.00	(496.40)	(6)
40-10	Travel & Per Diem Travel & Training	.00	278.55	2,480.00	2,480.00	1,488.00	(992.00)	(40)
43-10	Utility Services Electricity	23,826.46	19,971.38	36,789.00	44,883.00	44,883.00	8,094.00	22
43-15	Utility Services Water & Sewer	19,100.74	8,516.11	8,392.00	22,222.00	22,222.00	13,830.00	165
43-25	Utility Services Stormwater Assessment Fee	762.00	.00	2,684.00	3,486.00	.00	(2,684.00)	(100)
43-35	Utility Services Waste Collection & Disposal	1,031.56	1,031.56	1,032.00	1,032.00	1,032.00	.00	
44-90	Rentals & Leases Other Rental/Lease Costs	3,306.85	350.40	3,900.00	3,900.00	3,900.00	.00	
45-10	Insurance General Liability	9,737.04	8,114.20	9,737.00	11,932.00	11,932.00	2,195.00	23
46-15	Repair and Maintenance Service Equipment Maintenance	1,249.33	(383.71)	3,500.00	3,500.00	3,500.00	.00	
46-40	Repair and Maintenance Service Other Repair Maintenance	12,389.82	4,733.97	19,350.00	19,350.00	19,350.00	.00	
48-15	Promotional Activities Special Events	2,714.43	2,700.27	4,250.00	4,250.00	4,250.00	.00	
48-17	Promotional Activities Refreshment / Food / Meetings	102.59	189.10	700.00	700.00	700.00	.00	
49-90	Other Current Charges Other Current Charges	850.00	928.76	930.00	975.00	975.00	45.00	5
51-10	Office Supplies Stationery, Paper, Forms	.00	34.99	.00	.00	.00	.00	
51-15	Office Supplies Other Office Supplies	1,153.96	1,509.64	900.00	900.00	900.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 720 - Aquatics Operations								
Activity 572 - Parks & Recreation								
Operating Expenditures/Expenses								
51-20	Office Supplies Office Equipment < \$5,000	1,357.88	590.15	1,400.00	1,400.00	1,400.00	.00	
52-20	Operating Supplies General Operating Supplies	1,154.02	975.71	1,900.00	1,900.00	1,900.00	.00	
52-27	Operating Supplies Equipment < \$5,000	1,539.95	1,112.00	3,802.00	3,230.00	3,230.00	(572.00)	(15)
52-30	Operating Supplies Chemicals	59,305.61	14,583.21	60,000.00	69,960.00	69,960.00	9,960.00	17
52-33	Operating Supplies Uniform / Linen Service	1,803.51	1,829.28	2,130.00	2,130.00	2,130.00	.00	
52-36	Operating Supplies Janitorial Supplies	1,297.11	179.13	1,000.00	1,000.00	1,000.00	.00	
54-10	Books Pubs Subs & Memberships Books & Publications	1,164.60	1,786.41	1,670.00	1,670.00	1,670.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	.00	433.00	950.00	1,250.00	1,250.00	300.00	32
54-30	Books Pubs Subs & Memberships Training & Education Costs	1,503.50	4,936.50	4,320.00	4,320.00	2,592.00	(1,728.00)	(40)
Operating Expenditures/Expenses Totals		\$147,662.67	\$75,228.39	\$179,962.40	\$214,120.00	\$207,914.00	\$27,951.60	16%
Activity 572 - Parks & Recreation Totals		\$516,519.39	\$414,898.14	\$697,578.40	\$847,784.00	\$775,539.00	\$77,960.60	11%
Division 720 - Aquatics Operations Totals		\$516,519.39	\$414,898.14	\$697,578.40	\$847,784.00	\$775,539.00	\$77,960.60	11%
Division 731 - Out of School								
Activity 572 - Parks & Recreation								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	76,773.67	66,990.49	74,530.00	82,118.00	54,818.00	(19,712.00)	(26)
13-10	Other Salaries/ Wages Part Time Wages	137,308.98	112,767.69	202,067.00	203,256.00	123,256.00	(78,811.00)	(39)
14-10	Overtime Overtime /Call-Out Pay	3,127.75	3,128.58	1,000.00	1,000.00	1,000.00	.00	
14-30	Overtime Special Events	965.08	.00	800.00	800.00	800.00	.00	
21-10	FICA Taxes Employer FICA	16,206.86	13,559.56	21,298.00	21,968.00	21,654.00	356.00	2
22-10	Retirement Contributions General Employees Retirement	5,106.00	7,472.11	6,085.00	8,926.00	5,993.00	(92.00)	(2)
23-10	Life & Health Insurance Health Insurance	15,702.18	16,513.08	15,702.00	19,384.00	19,384.00	3,682.00	23
23-20	Life & Health Insurance Life Insurance	216.00	261.58	285.00	285.00	285.00	.00	
23-30	Life & Health Insurance Disability Insurance	176.32	164.19	183.00	239.00	239.00	56.00	31
24-10	Workers Compensation Workers Compensation	41,526.00	31,168.30	37,402.00	43,532.00	43,532.00	6,130.00	16
25-10	Other Employee Benefits Unemployment Compensation	373.17	292.00	231.00	231.00	231.00	.00	
27-10	Other Employee Benefits Employee Assistance Program	10.68	22.88	24.00	27.00	27.00	3.00	13
Personnel Services Totals		\$297,492.69	\$252,340.46	\$359,607.00	\$381,766.00	\$271,219.00	(\$88,388.00)	(25%)
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	13.68	399.39	750.00	750.00	750.00	.00	
34-90	Other Contractual Services Other Contractual Services	69.32	31.64	.00	.00	.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund	001 - General Fund							
EXPENSE								
Department	72 - Parks & Recreation							
Division	731 - Out of School							
Activity	572 - Parks & Recreation							
Operating Expenditures/Expenses								
40-10	Travel & Per Diem Travel & Training	444.88	1,201.81	2,440.00	2,440.00	1,464.00	(976.00)	(40)
41-11	Communication Services Portable Phones / MDD	414.00	.00	414.00	414.00	414.00	.00	
44-45	Rentals & Leases Vehicle Rental / Garage	6,069.96	5,165.00	6,198.00	10,400.00	10,400.00	4,202.00	68
45-10	Insurance General Liability	5,645.04	4,704.20	5,645.00	6,917.00	6,917.00	1,272.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	2,851.79	2,198.16	3,600.00	2,800.00	2,800.00	(800.00)	(22)
48-15	Promotional Activities Special Events	68,358.59	10,363.03	2,000.00	2,000.00	2,000.00	.00	
48-17	Promotional Activities Refreshment / Food / Meetings	10,689.12	2,754.89	2,500.00	2,500.00	2,500.00	.00	
49-90	Other Current Charges Other Current Charges	1,000.00	.00	1,000.00	1,000.00	1,000.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	1,591.01	1,507.37	1,050.00	1,050.00	1,050.00	.00	
51-15	Office Supplies Other Office Supplies	528.94	.00	.00	.00	.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	156.67	461.62	1,000.00	1,000.00	1,000.00	.00	
52-10	Operating Supplies Fuel & Lube	1,203.91	2,015.52	1,500.00	1,800.00	1,800.00	300.00	20
52-20	Operating Supplies General Operating Supplies	1,667.93	2,755.68	1,500.00	1,500.00	1,500.00	.00	
52-27	Operating Supplies Equipment < \$5,000	.00	1,144.00	1,144.00	.00	.00	(1,144.00)	(100)
52-33	Operating Supplies Uniform / Linen Service	1,765.82	2,977.16	250.00	550.00	550.00	300.00	120
54-13	Books Pubs Subs & Memberships Memberships	350.00	.00	410.00	410.00	410.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	1,404.04	393.14	2,770.00	2,770.00	1,662.00	(1,108.00)	(40)
Operating Expenditures/Expenses Totals		\$104,224.70	\$38,072.61	\$34,171.00	\$38,301.00	\$36,217.00	\$2,046.00	6%
Activity 572 - Parks & Recreation Totals		\$401,717.39	\$290,413.07	\$393,778.00	\$420,067.00	\$307,436.00	(\$86,342.00)	(22%)
Division 731 - Out of School Totals		\$401,717.39	\$290,413.07	\$393,778.00	\$420,067.00	\$307,436.00	(\$86,342.00)	(22%)
Division	732 - Teen Center							
Activity	572 - Parks & Recreation							
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	111,714.34	81,794.25	143,533.00	149,340.00	101,479.00	(42,054.00)	(29)
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	16,554.05	.00	.00	.00	.00	
13-10	Other Salaries/ Wages Part Time Wages	98,451.01	61,511.63	102,650.00	103,418.00	103,418.00	768.00	1
14-10	Overtime Overtime /Call-Out Pay	2,136.32	1,511.97	1,100.00	1,100.00	1,100.00	.00	
14-20	Overtime Reimbursable Overtime	133.08	.00	.00	.00	.00	.00	
14-30	Overtime Special Events	129.65	444.28	1,200.00	1,200.00	1,200.00	.00	
21-10	FICA Taxes Employer FICA	16,111.83	12,207.91	19,086.00	19,589.00	19,018.00	(68.00)	
22-10	Retirement Contributions General Employees Retirement	9,561.00	9,069.01	11,396.00	16,233.00	10,899.00	(497.00)	(4)
23-10	Life & Health Insurance Health Insurance	40,586.00	33,026.16	48,722.00	56,913.00	56,913.00	8,191.00	17
23-20	Life & Health Insurance Life Insurance	393.00	361.64	585.00	741.00	741.00	156.00	27



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 732 - Teen Center								
Activity 572 - Parks & Recreation								
Personnel Services								
23-30	Life & Health Insurance Disability Insurance	258.38	182.48	354.00	435.00	435.00	81.00	23
24-10	Workers Compensation Workers Compensation	18,419.04	13,825.00	16,590.00	19,308.00	19,308.00	2,718.00	16
25-10	Other Employee Benefits Unemployment Compensation	201.48	169.36	105.00	188.00	188.00	83.00	79
27-10	Other Employee Benefits Employee Assistance Program	24.95	45.76	75.00	82.00	82.00	7.00	9
Personnel Services Totals		\$298,120.08	\$230,703.50	\$345,396.00	\$368,547.00	\$314,781.00	(\$30,615.00)	(9%)
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	134.57	74.75	250.00	250.00	250.00	.00	
34-90	Other Contractual Services Other Contractual Services	11,409.21	4,132.19	10,400.00	12,900.00	12,900.00	2,500.00	24
40-10	Travel & Per Diem Travel & Training	370.71	17.50	3,100.00	3,100.00	1,860.00	(1,240.00)	(40)
43-10	Utility Services Electricity	6,401.63	6,008.82	8,212.00	10,018.00	10,018.00	1,806.00	22
43-15	Utility Services Water & Sewer	493.18	397.11	588.00	544.00	544.00	(44.00)	(7)
43-25	Utility Services Stormwater Assessment Fee	455.00	.00	1,074.00	1,031.00	.00	(1,074.00)	(100)
43-35	Utility Services Waste Collection & Disposal	515.06	1,031.56	515.00	1,032.00	1,032.00	517.00	100
44-11	Rentals & Leases Building Rental / Lease	3,800.00	6,878.00	8,328.00	6,328.00	6,328.00	(2,000.00)	(24)
44-90	Rentals & Leases Other Rental/Lease Costs	2,926.00	.00	.00	2,000.00	2,000.00	2,000.00	
45-10	Insurance General Liability	8,402.04	7,001.70	8,402.00	.00	10,296.00	1,894.00	23
46-15	Repair and Maintenance Service Equipment Maintenance	43.48	.00	1,850.00	1,850.00	1,850.00	.00	
46-40	Repair and Maintenance Service Other Repair Maintenance	8,955.89	916.34	20,000.00	28,100.00	28,100.00	8,100.00	41
48-15	Promotional Activities Special Events	11,963.23	7,194.22	10,850.00	11,200.00	11,200.00	350.00	3
48-17	Promotional Activities Refreshment / Food / Meetings	1,296.23	268.91	2,000.00	2,000.00	2,000.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	52.98	.00	.00	.00	.00	.00	
51-15	Office Supplies Other Office Supplies	.00	.00	900.00	.00	.00	(900.00)	(100)
51-20	Office Supplies Office Equipment < \$5,000	1,160.80	58.00	2,400.00	3,400.00	3,400.00	1,000.00	42
52-20	Operating Supplies General Operating Supplies	621.17	337.50	2,948.20	2,700.00	2,700.00	(248.20)	(8)
52-27	Operating Supplies Equipment < \$5,000	909.63	4,242.25	3,022.00	2,450.00	2,450.00	(572.00)	(19)
52-33	Operating Supplies Uniform / Linen Service	621.38	439.14	1,300.00	1,300.00	1,300.00	.00	
52-36	Operating Supplies Janitorial Supplies	1,954.52	919.05	1,000.00	1,000.00	1,000.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	459.77	350.00	1,400.00	1,400.00	1,400.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	1,987.50	1,357.50	2,125.00	2,125.00	1,275.00	(850.00)	(40)
Operating Expenditures/Expenses Totals		\$64,933.98	\$41,624.54	\$90,664.20	\$94,728.00	\$101,903.00	\$11,238.80	12%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 732 - Teen Center								
Activity 572 - Parks & Recreation Totals		\$363,054.06	\$272,328.04	\$436,060.20	\$463,275.00	\$416,684.00	(\$19,376.20)	(4%)
Division 732 - Teen Center Totals		\$363,054.06	\$272,328.04	\$436,060.20	\$463,275.00	\$416,684.00	(\$19,376.20)	(4%)
Division 733 - Athletics								
Activity 572 - Parks & Recreation								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	232,954.68	235,032.78	244,278.00	272,113.00	252,921.00	8,643.00	4
13-10	Other Salaries/ Wages Part Time Wages	159,269.10	147,505.06	107,483.00	113,645.00	113,645.00	6,162.00	6
14-10	Overtime Overtime /Call-Out Pay	13,129.99	8,491.78	7,000.00	10,000.00	10,000.00	3,000.00	43
14-30	Overtime Special Events	540.84	3,846.82	5,000.00	6,000.00	6,000.00	1,000.00	20
21-10	FICA Taxes Employer FICA	30,540.67	29,915.82	27,856.00	31,461.00	30,421.00	2,565.00	9
22-10	Retirement Contributions General Employees Retirement	9,292.00	24,565.00	11,075.00	.00	.00	(11,075.00)	(100)
23-10	Life & Health Insurance Health Insurance	58,259.05	66,052.32	64,963.00	77,539.00	77,539.00	12,576.00	19
23-20	Life & Health Insurance Life Insurance	619.96	763.18	832.00	989.00	989.00	157.00	19
23-30	Life & Health Insurance Disability Insurance	540.13	538.80	602.00	794.00	794.00	192.00	32
24-10	Workers Compensation Workers Compensation	7,098.00	5,327.50	6,393.00	7,441.00	7,441.00	1,048.00	16
25-10	Other Employee Benefits Unemployment Compensation	335.44	365.00	199.00	234.00	234.00	35.00	18
27-10	Other Employee Benefits Employee Assistance Program	39.16	91.52	99.00	109.00	109.00	10.00	10
Personnel Services Totals		\$512,619.02	\$522,495.58	\$475,780.00	\$520,325.00	\$500,093.00	\$24,313.00	5%
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	1,038.82	66.93	1,000.00	1,000.00	1,000.00	.00	
34-90	Other Contractual Services Other Contractual Services	21,543.87	19,087.17	21,866.00	21,866.00	21,866.00	.00	
40-10	Travel & Per Diem Travel & Training	(2.44)	(5.04)	2,800.00	2,800.00	1,680.00	(1,120.00)	(40)
41-11	Communication Services Portable Phones / MDD	828.00	.00	414.00	414.00	414.00	.00	
43-10	Utility Services Electricity	139,329.33	121,057.08	158,873.00	193,825.00	193,825.00	34,952.00	22
43-15	Utility Services Water & Sewer	21,245.17	19,790.33	5,031.00	24,227.00	24,227.00	19,196.00	382
43-20	Utility Services Irrigation Water	136,076.51	(116,429.75)	23,265.00	162,265.00	162,265.00	139,000.00	597
43-25	Utility Services Stormwater Assessment Fee	9,770.00	.00	8,361.00	8,512.00	.00	(8,361.00)	(100)
43-35	Utility Services Waste Collection & Disposal	.00	.00	4,125.00	4,125.00	4,125.00	.00	
44-45	Rentals & Leases Vehicle Rental / Garage	21,240.00	9,018.30	10,822.00	12,380.00	12,380.00	1,558.00	14
45-10	Insurance General Liability	9,773.04	8,144.20	9,773.00	.00	11,976.00	2,203.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	3,441.10	3,863.36	6,400.00	6,800.00	6,800.00	400.00	6
46-15	Repair and Maintenance Service Equipment Maintenance	15,252.86	12,786.03	15,000.00	15,000.00	15,000.00	.00	
46-40	Repair and Maintenance Service Other Repair Maintenance	52,147.38	50,637.12	60,700.00	68,700.00	68,700.00	8,000.00	13



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund	001 - General Fund							
	EXPENSE							
	Department 72 - Parks & Recreation							
	Division 733 - Athletics							
	Activity 572 - Parks & Recreation							
	<i>Operating Expenditures/Expenses</i>							
48-15	Promotional Activities Special Events	4,264.33	6,902.41	7,000.00	7,000.00	7,000.00	.00	
48-17	Promotional Activities Refreshment / Food / Meetings	.00	.00	.00	1,000.00	1,000.00	1,000.00	
51-10	Office Supplies Stationery, Paper, Forms	.00	34.99	.00	.00	.00	.00	
51-15	Office Supplies Other Office Supplies	521.31	910.46	700.00	700.00	700.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	(134.97)	58.00	1,400.00	1,400.00	1,400.00	.00	
52-10	Operating Supplies Fuel & Lube	1,467.47	911.01	1,500.00	2,000.00	2,000.00	500.00	33
52-20	Operating Supplies General Operating Supplies	41,462.95	13,515.62	13,248.20	13,000.00	13,000.00	(248.20)	(2)
52-27	Operating Supplies Equipment < \$5,000	9,181.37	4,807.30	3,472.00	2,900.00	2,900.00	(572.00)	(16)
52-33	Operating Supplies Uniform / Linen Service	73.98	1,122.11	1,150.00	1,300.00	1,300.00	150.00	13
52-62	Operating Supplies Recreatnl. Supplies Basketball	37,761.94	34,237.18	44,505.00	44,505.00	33,020.00	(11,485.00)	(26)
52-65	Operating Supplies Rec Supplies Youth Basketball	.00	1,560.00	.00	.00	.00	.00	
52-67	Operating Supplies Recreational Supplies Football	.00	3,565.00	.00	107,180.00	.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	230.00	.00	450.00	450.00	450.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	1,037.50	.00	1,300.00	1,300.00	780.00	(520.00)	(40)
	<i>Operating Expenditures/Expenses Totals</i>	\$527,549.52	\$195,639.81	\$403,155.20	\$704,649.00	\$587,808.00	\$184,652.80	46%
	Activity 572 - Parks & Recreation Totals	\$1,040,168.54	\$718,135.39	\$878,935.20	\$1,224,974.00	\$1,087,901.00	\$208,965.80	24%
	Division 733 - Athletics Totals	\$1,040,168.54	\$718,135.39	\$878,935.20	\$1,224,974.00	\$1,087,901.00	\$208,965.80	24%
	Division 734 - Community Center							
	Activity 572 - Parks & Recreation							
	<i>Personnel Services</i>							
12-10	Regular Salaries/Wages Regular Salaries/Wages	185,071.52	153,865.16	179,146.00	182,469.00	173,346.00	(5,800.00)	(3)
13-10	Other Salaries/ Wages Part Time Wages	35,478.71	41,498.50	46,892.00	46,470.00	46,470.00	(422.00)	(1)
14-10	Overtime Overtime /Call-Out Pay	4,197.38	6,922.97	1,395.00	3,000.00	3,000.00	1,605.00	115
14-20	Overtime Reimbursable Overtime	1,405.27	.00	6,000.00	2,500.00	2,500.00	(3,500.00)	(58)
14-30	Overtime Special Events	434.80	2,268.39	4,105.00	5,105.00	5,105.00	1,000.00	24
21-10	FICA Taxes Employer FICA	16,961.78	15,413.89	18,065.00	18,325.00	17,627.00	(438.00)	(2)
22-10	Retirement Contributions General Employees Retirement	13,405.00	16,669.05	15,977.00	19,834.00	13,317.00	(2,660.00)	(17)
23-10	Life & Health Insurance Health Insurance	47,111.21	49,530.49	48,183.00	58,154.00	58,154.00	9,971.00	21
23-20	Life & Health Insurance Life Insurance	535.20	645.15	703.00	703.00	703.00	.00	
23-30	Life & Health Insurance Disability Insurance	424.04	365.64	441.00	532.00	532.00	91.00	21
24-10	Workers Compensation Workers Compensation	14,010.96	10,516.70	12,620.00	14,688.00	14,688.00	2,068.00	16
25-10	Other Employee Benefits Unemployment Compensation	148.92	148.92	143.00	144.00	144.00	1.00	1



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001	General Fund							
EXPENSE								
Department 72 - Parks & Recreation								
Division 734 - Community Center								
Activity 572 - Parks & Recreation								
Personnel Services								
27-10	Other Employee Benefits Employee Assistance Program	32.04	68.64	74.00	82.00	82.00	8.00	11
Personnel Services Totals		\$319,216.83	\$297,913.50	\$333,744.00	\$352,006.00	\$335,668.00	\$1,924.00	1%
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	89.91	44.66	500.00	500.00	500.00	.00	
34-16	Other Contractual Services Pest Control Services	.00	.00	600.00	600.00	600.00	.00	
34-90	Other Contractual Services Other Contractual Services	16,941.35	14,072.97	28,400.00	28,400.00	28,400.00	.00	
40-10	Travel & Per Diem Travel & Training	.00	745.00	1,700.00	1,700.00	1,020.00	(680.00)	(40)
41-12	Communication Services Internet Access	1,290.39	1,100.35	1,560.00	1,560.00	1,560.00	.00	
43-10	Utility Services Electricity	31,153.24	28,378.22	38,041.00	46,411.00	46,411.00	8,370.00	22
43-15	Utility Services Water & Sewer	5,342.89	3,513.27	7,892.00	5,164.00	5,164.00	(2,728.00)	(35)
43-25	Utility Services Stormwater Assessment Fee	1,737.00	.00	3,640.00	3,494.00	.00	(3,640.00)	(100)
43-35	Utility Services Waste Collection & Disposal	8,250.06	19,057.87	8,250.00	8,250.00	8,250.00	.00	
45-10	Insurance General Liability	7,110.00	5,925.00	7,110.00	8,713.00	8,713.00	1,603.00	23
46-15	Repair and Maintenance Service Equipment Maintenance	387.00	463.92	5,550.00	5,550.00	5,550.00	.00	
46-40	Repair and Maintenance Service Other Repair Maintenance	38,719.67	21,284.93	50,000.00	65,590.00	105,590.00	55,590.00	111
48-17	Promotional Activities Refreshment / Food / Meetings	.00	25.55	100.00	100.00	100.00	.00	
49-90	Other Current Charges Other Current Charges	.00	.00	3,300.00	3,300.00	3,300.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	.00	40.46	.00	.00	.00	.00	
51-15	Office Supplies Other Office Supplies	1,019.39	649.55	900.00	900.00	900.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	141.11	967.79	1,300.00	2,300.00	2,300.00	1,000.00	77
52-20	Operating Supplies General Operating Supplies	1,666.09	3,245.36	3,600.00	3,600.00	3,600.00	.00	
52-27	Operating Supplies Equipment < \$5,000	92.00	2,103.29	2,572.00	2,000.00	2,000.00	(572.00)	(22)
52-31	Operating Supplies Protective Gear	28.49	.00	.00	.00	.00	.00	
52-33	Operating Supplies Uniform / Linen Service	2,755.27	981.30	1,100.00	1,300.00	1,300.00	200.00	18
52-36	Operating Supplies Janitorial Supplies	4,264.02	6,104.78	4,900.00	4,900.00	4,900.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	.00	.00	200.00	200.00	200.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	837.50	612.50	3,500.00	3,500.00	2,100.00	(1,400.00)	(40)
Operating Expenditures/Expenses Totals		\$121,825.38	\$109,316.77	\$174,715.00	\$198,032.00	\$232,458.00	\$57,743.00	33%
Activity 572 - Parks & Recreation Totals		\$441,042.21	\$407,230.27	\$508,459.00	\$550,038.00	\$568,126.00	\$59,667.00	12%
Division 734 - Community Center Totals		\$441,042.21	\$407,230.27	\$508,459.00	\$550,038.00	\$568,126.00	\$59,667.00	12%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001	General Fund							
EXPENSE								
Department 72 - Parks & Recreation								
Division 735 - Veterans Park								
Activity 572 - Parks & Recreation								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	96,665.16	80,679.63	87,120.00	91,815.00	87,224.00	104.00	
13-10	Other Salaries/ Wages Part Time Wages	36,687.38	34,497.81	50,217.00	50,217.00	50,217.00	.00	
14-10	Overtime Overtime /Call-Out Pay	2,127.55	1,353.15	800.00	500.00	500.00	(300.00)	(38)
14-20	Overtime Reimbursable Overtime	1,555.19	.00	.00	4,000.00	4,000.00	4,000.00	
14-30	Overtime Special Events	.00	.00	1,000.00	1,000.00	1,000.00	.00	
21-10	FICA Taxes Employer FICA	10,373.99	8,851.74	11,406.00	11,540.00	11,189.00	(217.00)	(2)
22-10	Retirement Contributions General Employees Retirement	7,844.00	8,333.87	9,348.00	.00	.00	(9,348.00)	(100)
23-10	Life & Health Insurance Health Insurance	23,553.00	16,513.08	16,241.00	.00	.00	(16,241.00)	(100)
23-20	Life & Health Insurance Life Insurance	248.16	261.58	285.00	285.00	285.00	.00	
23-30	Life & Health Insurance Disability Insurance	228.43	182.78	215.00	268.00	268.00	53.00	25
24-10	Workers Compensation Workers Compensation	8,442.00	6,336.70	7,604.00	8,850.00	8,850.00	1,246.00	16
25-10	Other Employee Benefits Unemployment Compensation	113.88	128.48	35.00	87.00	87.00	52.00	149
27-10	Other Employee Benefits Employee Assistance Program	13.32	22.88	25.00	27.00	27.00	2.00	8
Personnel Services Totals		\$187,852.06	\$157,161.70	\$184,296.00	\$168,589.00	\$163,647.00	(\$20,649.00)	(11%)
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	135.16	200.10	250.00	250.00	250.00	.00	
34-16	Other Contractual Services Pest Control Services	.00	.00	756.00	756.00	756.00	.00	
34-90	Other Contractual Services Other Contractual Services	21,894.41	12,935.42	17,424.00	17,424.00	17,424.00	.00	
40-10	Travel & Per Diem Travel & Training	196.16	277.08	1,020.00	2,000.00	1,200.00	180.00	18
43-10	Utility Services Electricity	11,575.46	11,824.05	15,538.00	18,956.00	18,956.00	3,418.00	22
43-20	Utility Services Irrigation Water	1,346.10	1,017.00	1,347.00	1,347.00	1,347.00	.00	
43-25	Utility Services Stormwater Assessment Fee	1,410.00	.00	2,373.00	2,277.00	.00	(2,373.00)	(100)
43-35	Utility Services Waste Collection & Disposal	5,983.64	5,983.64	4,952.00	4,952.00	4,952.00	.00	
45-10	Insurance General Liability	3,146.04	2,621.70	3,146.00	.00	3,855.00	709.00	23
46-15	Repair and Maintenance Service Equipment Maintenance	.00	722.32	500.00	500.00	500.00	.00	
46-40	Repair and Maintenance Service Other Repair Maintenance	14,306.20	10,926.65	18,900.00	28,900.00	28,900.00	10,000.00	53
47-10	Printing & Binding Printing & Binding	331.58	512.34	500.00	500.00	500.00	.00	
48-15	Promotional Activities Special Events	4,011.69	7,429.61	6,600.00	10,600.00	10,600.00	4,000.00	61
48-17	Promotional Activities Refreshment / Food / Meetings	36.95	345.67	500.00	1,000.00	1,000.00	500.00	100
51-15	Office Supplies Other Office Supplies	758.39	861.41	900.00	900.00	900.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	2,007.36	1,274.79	1,400.00	1,400.00	1,400.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund	001 - General Fund							
	EXPENSE							
Department	72 - Parks & Recreation							
Division	735 - Veterans Park							
Activity	572 - Parks & Recreation							
	<i>Operating Expenditures/Expenses</i>							
52-20	Operating Supplies General Operating Supplies	1,961.61	1,319.59	1,320.00	1,320.00	1,320.00	.00	
52-27	Operating Supplies Equipment < \$5,000	496.40	1,777.06	1,820.20	1,000.00	1,000.00	(820.20)	(45)
52-33	Operating Supplies Uniform / Linen Service	557.90	923.95	600.00	600.00	600.00	.00	
52-35	Operating Supplies Building Materials	.00	430.00	900.00	900.00	900.00	.00	
52-36	Operating Supplies Janitorial Supplies	2,688.39	1,080.55	2,500.00	2,500.00	2,500.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	160.00	170.00	410.00	420.00	420.00	10.00	2
54-30	Books Pubs Subs & Memberships Training & Education Costs	1,595.00	1,885.83	700.00	1,000.00	600.00	(100.00)	(14)
	<i>Operating Expenditures/Expenses Totals</i>	\$74,598.44	\$64,518.76	\$84,356.20	\$99,502.00	\$99,880.00	\$15,523.80	18%
Activity	572 - Parks & Recreation Totals	\$262,450.50	\$221,680.46	\$268,652.20	\$268,091.00	\$263,527.00	(\$5,125.20)	(2%)
Division	735 - Veterans Park Totals	\$262,450.50	\$221,680.46	\$268,652.20	\$268,091.00	\$263,527.00	(\$5,125.20)	(2%)
Division	736 - Pompey Park							
Activity	572 - Parks & Recreation							
	<i>Personnel Services</i>							
12-10	Regular Salaries/Wages Regular Salaries/Wages	359,966.96	318,654.56	374,402.00	394,338.00	330,995.00	(43,407.00)	(12)
13-10	Other Salaries/ Wages Part Time Wages	328,675.89	253,863.12	382,411.00	390,962.00	390,962.00	8,551.00	2
14-10	Overtime Overtime /Call-Out Pay	49,834.40	24,496.04	8,000.00	8,000.00	8,000.00	.00	
14-20	Overtime Reimbursable Overtime	253.36	.00	.00	2,500.00	2,500.00	2,500.00	
14-30	Overtime Special Events	5,416.87	6,653.28	10,000.00	19,000.00	19,000.00	9,000.00	90
21-10	FICA Taxes Employer FICA	56,384.48	45,217.11	59,733.00	63,051.00	61,542.00	1,809.00	3
22-10	Retirement Contributions General Employees Retirement	23,452.00	34,438.37	27,951.00	42,864.00	28,781.00	830.00	3
23-10	Life & Health Insurance Health Insurance	94,709.76	96,557.26	113,685.00	116,309.00	116,309.00	2,624.00	2
23-20	Life & Health Insurance Life Insurance	1,118.26	1,329.98	1,654.00	1,502.00	1,502.00	(152.00)	(9)
23-30	Life & Health Insurance Disability Insurance	814.53	749.58	923.00	1,151.00	1,151.00	228.00	25
24-10	Workers Compensation Workers Compensation	42,405.96	31,828.30	38,194.00	44,454.00	44,454.00	6,260.00	16
25-10	Other Employee Benefits Unemployment Compensation	767.76	680.36	618.00	622.00	622.00	4.00	1
27-10	Other Employee Benefits Employee Assistance Program	64.91	133.12	174.00	164.00	164.00	(10.00)	(6)
	<i>Personnel Services Totals</i>	\$963,865.14	\$814,601.08	\$1,017,745.00	\$1,084,917.00	\$1,005,982.00	(\$11,763.00)	(1%)
	<i>Operating Expenditures/Expenses</i>							
31-90	Professional Services Other Professional Services	4,415.14	500.00	4,500.00	4,500.00	4,500.00	.00	
34-90	Other Contractual Services Other Contractual Services	9,848.06	11,512.92	12,400.00	12,400.00	12,400.00	.00	
40-10	Travel & Per Diem Travel & Training	4,754.61	2,162.58	8,000.00	8,000.00	4,800.00	(3,200.00)	(40)
41-11	Communication Services Portable Phones / MDD	414.00	.00	414.00	414.00	414.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund	001 - General Fund							
EXPENSE								
Department	72 - Parks & Recreation							
Division	736 - Pompey Park							
Activity	572 - Parks & Recreation							
Operating Expenditures/Expenses								
41-12	Communication Services Internet Access	1,689.68	1,449.37	1,670.00	.00	.00	(1,670.00)	(100)
43-10	Utility Services Electricity	59,381.99	55,287.53	88,314.00	107,742.00	107,742.00	19,428.00	22
43-15	Utility Services Water & Sewer	8,308.85	6,998.46	8,771.00	8,403.00	8,404.00	(367.00)	(4)
43-20	Utility Services Irrigation Water	343.50	313.20	294.00	328.00	328.00	34.00	12
43-25	Utility Services Stormwater Assessment Fee	1,905.00	.00	4,191.00	6,964.00	.00	(4,191.00)	(100)
43-35	Utility Services Waste Collection & Disposal	18,334.24	17,945.00	18,334.00	17,945.00	17,945.00	(389.00)	(2)
43-40	Utility Services Gas	.00	.00	5,100.00	5,100.00	5,100.00	.00	
44-45	Rentals & Leases Vehicle Rental / Garage	7,310.04	6,905.80	8,287.00	10,720.00	10,720.00	2,433.00	29
45-10	Insurance General Liability	21,176.04	17,646.70	21,176.00	25,949.00	25,949.00	4,773.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	2,970.31	4,196.54	6,800.00	4,900.00	4,900.00	(1,900.00)	(28)
46-15	Repair and Maintenance Service Equipment Maintenance	4,328.95	5,082.75	8,800.00	12,300.00	12,300.00	3,500.00	40
46-20	Repair and Maintenance Service Building Maintenance	439.48	2,136.80	.00	.00	.00	.00	
46-40	Repair and Maintenance Service Other Repair Maintenance	60,703.19	27,449.04	109,890.00	56,500.00	56,500.00	(53,390.00)	(49)
48-15	Promotional Activities Special Events	22,227.82	25,612.27	27,500.00	29,500.00	29,500.00	2,000.00	7
48-17	Promotional Activities Refreshment / Food / Meetings	2,530.94	2,870.21	2,500.00	2,000.00	2,000.00	(500.00)	(20)
49-90	Other Current Charges Other Current Charges	53,997.51	1,138.90	7,500.00	7,500.00	7,500.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	52.98	34.99	.00	.00	.00	.00	
51-15	Office Supplies Other Office Supplies	2,872.11	2,599.45	3,500.00	4,000.00	4,000.00	500.00	14
51-20	Office Supplies Office Equipment < \$5,000	2,949.38	760.59	6,000.00	6,000.00	6,000.00	.00	
52-10	Operating Supplies Fuel & Lube	1,507.95	1,535.23	1,700.00	3,100.00	3,100.00	1,400.00	82
52-20	Operating Supplies General Operating Supplies	17,185.94	9,416.50	9,500.00	86,700.00	10,000.00	500.00	5
52-27	Operating Supplies Equipment < \$5,000	496.13	3,994.00	1,144.00	.00	.00	(1,144.00)	(100)
52-33	Operating Supplies Uniform / Linen Service	3,651.01	1,285.91	3,485.00	3,485.00	3,485.00	.00	
52-36	Operating Supplies Janitorial Supplies	6,266.18	9,060.23	8,000.00	10,000.00	10,000.00	2,000.00	25
52-62	Operating Supplies Recreatnl. Supplies Basketball	18,798.28	9,509.70	.00	14,500.00	14,500.00	14,500.00	
52-67	Operating Supplies Recreational Supplies Football	81,909.36	33,998.60	46,200.00	.00	.00	(46,200.00)	(100)
54-13	Books Pubs Subs & Memberships Memberships	238.30	372.73	1,000.00	1,000.00	1,000.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	1,482.50	1,325.00	2,100.00	2,100.00	1,260.00	(840.00)	(40)
Operating Expenditures/Expenses Totals		\$422,489.47	\$263,101.00	\$427,070.00	\$452,050.00	\$364,347.00	(\$62,723.00)	(15%)
Activity 572 - Parks & Recreation Totals		\$1,386,354.61	\$1,077,702.08	\$1,444,815.00	\$1,536,967.00	\$1,370,329.00	(\$74,486.00)	(5%)
Division 736 - Pompey Park Totals		\$1,386,354.61	\$1,077,702.08	\$1,444,815.00	\$1,536,967.00	\$1,370,329.00	(\$74,486.00)	(5%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001	General Fund							
EXPENSE								
Department 72 - Parks & Recreation								
Division 737 - Catherine Strong								
Activity 572 - Parks & Recreation								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	69,827.71	59,874.44	63,880.00	70,450.00	95,163.00	31,283.00	49
13-10	Other Salaries/ Wages Part Time Wages	71,272.56	67,888.19	94,002.00	91,168.00	91,168.00	(2,834.00)	(3)
14-10	Overtime Overtime /Call-Out Pay	443.43	1,530.99	.00	.00	.00	.00	
14-30	Overtime Special Events	2,112.89	.00	1,230.00	500.00	500.00	(730.00)	(59)
21-10	FICA Taxes Employer FICA	10,834.01	9,754.94	12,172.00	12,598.00	15,705.00	3,533.00	29
22-10	Retirement Contributions General Employees Retirement	12,750.00	6,393.54	15,196.00	.00	.00	(15,196.00)	(100)
23-10	Life & Health Insurance Health Insurance	16,339.18	16,513.08	16,240.00	.00	17,472.00	1,232.00	8
23-20	Life & Health Insurance Life Insurance	189.60	261.58	228.00	.00	190.00	(38.00)	(17)
23-30	Life & Health Insurance Disability Insurance	155.82	140.53	157.00	.00	135.00	(22.00)	(14)
24-10	Workers Compensation Workers Compensation	11,925.00	8,950.80	10,741.00	.00	.00	(10,741.00)	(100)
25-10	Other Employee Benefits Unemployment Compensation	249.15	183.96	123.00	124.00	159.00	36.00	29
27-10	Other Employee Benefits Employee Assistance Program	10.68	22.88	24.00	27.00	55.00	31.00	129
Personnel Services Totals		\$196,110.03	\$171,514.93	\$213,993.00	\$174,867.00	\$220,547.00	\$6,554.00	3%
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	45.25	44.66	500.00	500.00	500.00	.00	
34-16	Other Contractual Services Pest Control Services	.00	.00	400.00	400.00	400.00	.00	
34-90	Other Contractual Services Other Contractual Services	69.29	99.29	5,000.00	5,000.00	5,000.00	.00	
40-10	Travel & Per Diem Travel & Training	1,086.71	724.10	1,800.00	1,800.00	1,080.00	(720.00)	(40)
43-10	Utility Services Electricity	7,701.62	6,049.66	9,222.00	11,251.00	11,251.00	2,029.00	22
43-15	Utility Services Water & Sewer	3,497.09	3,013.47	4,814.00	3,466.00	3,466.00	(1,348.00)	(28)
43-20	Utility Services Irrigation Water	30,011.37	33,651.68	31,460.00	34,076.00	34,076.00	2,616.00	8
43-25	Utility Services Stormwater Assessment Fee	1,369.00	.00	3,915.00	3,798.00	.00	(3,915.00)	(100)
43-35	Utility Services Waste Collection & Disposal	6,187.88	4,124.76	6,188.00	4,125.00	4,125.00	(2,063.00)	(33)
45-10	Insurance General Liability	5,615.04	4,679.20	5,615.00	6,881.00	6,881.00	1,266.00	23
46-15	Repair and Maintenance Service Equipment Maintenance	9,256.94	2,024.88	10,000.00	10,000.00	10,000.00	.00	
46-40	Repair and Maintenance Service Other Repair Maintenance	23,790.71	21,334.57	30,000.00	30,000.00	30,000.00	.00	
48-15	Promotional Activities Special Events	17,438.20	6,739.07	20,000.00	20,000.00	20,000.00	.00	
48-17	Promotional Activities Refreshment / Food / Meetings	3,356.26	981.22	1,500.00	1,500.00	1,500.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	122.96	81.69	.00	.00	.00	.00	
51-15	Office Supplies Other Office Supplies	878.95	1,086.41	800.00	800.00	800.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	280.77	946.25	1,500.00	1,500.00	1,500.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 737 - Catherine Strong								
Activity 572 - Parks & Recreation								
Operating Expenditures/Expenses								
52-20	Operating Supplies General Operating Supplies	7,285.11	17,678.22	21,000.00	6,000.00	6,000.00	(15,000.00)	(71)
52-27	Operating Supplies Equipment < \$5,000	5,049.91	2,107.17	9,220.20	8,600.00	8,600.00	(620.20)	(7)
52-33	Operating Supplies Uniform / Linen Service	692.53	446.97	700.00	700.00	700.00	.00	
52-36	Operating Supplies Janitorial Supplies	3,866.10	2,340.55	5,000.00	5,000.00	5,000.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	204.09	208.59	325.00	1,000.00	1,000.00	675.00	208
54-30	Books Pubs Subs & Memberships Training & Education Costs	1,539.50	1,422.50	2,000.00	2,250.00	1,350.00	(650.00)	(33)
Operating Expenditures/Expenses Totals		\$129,345.28	\$109,784.91	\$170,959.20	\$158,647.00	\$153,229.00	(\$17,730.20)	(10%)
Activity 572 - Parks & Recreation Totals		\$325,455.31	\$281,299.84	\$384,952.20	\$333,514.00	\$373,776.00	(\$11,176.20)	(3%)
Division 737 - Catherine Strong Totals		\$325,455.31	\$281,299.84	\$384,952.20	\$333,514.00	\$373,776.00	(\$11,176.20)	(3%)
Division 738 - Parks Maintenance								
Activity 572 - Parks & Recreation								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	1,790,922.42	1,651,413.47	2,198,533.00	2,420,085.00	2,173,790.00	(24,743.00)	(1)
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	358.90	11,246.14	.00	.00	.00	.00	
13-10	Other Salaries/ Wages Part Time Wages	6,068.50	5,316.50	79,708.00	79,708.00	79,708.00	.00	
14-10	Overtime Overtime /Call-Out Pay	121,589.21	88,432.96	109,950.00	100,000.00	100,000.00	(9,950.00)	(9)
14-20	Overtime Reimbursable Overtime	9,985.12	.00	.00	10,000.00	10,000.00	10,000.00	
14-30	Overtime Special Events	25,144.63	31,938.75	25,000.00	25,000.00	25,000.00	.00	
15-60	Special Pay Other Taxable Pay	40,000.00	.00	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	147,903.60	133,645.73	184,438.00	198,373.00	189,116.00	4,678.00	3
22-10	Retirement Contributions General Employees Retirement	136,422.00	161,395.19	162,594.00	229,815.00	154,311.00	(8,283.00)	(5)
23-10	Life & Health Insurance Health Insurance	738,004.00	620,849.34	774,705.00	899,922.00	899,922.00	125,217.00	16
23-20	Life & Health Insurance Life Insurance	5,361.22	6,813.87	9,425.00	9,548.00	9,548.00	123.00	1
23-30	Life & Health Insurance Disability Insurance	4,190.23	3,951.91	5,416.00	6,967.00	6,967.00	1,551.00	29
24-10	Workers Compensation Workers Compensation	133,131.12	99,924.20	119,909.00	139,564.00	139,564.00	19,655.00	16
25-10	Other Employee Benefits Unemployment Compensation	1,373.86	1,275.45	1,682.00	1,740.00	1,740.00	58.00	3
27-10	Other Employee Benefits Employee Assistance Program	403.61	858.62	1,198.00	1,285.00	1,285.00	87.00	7
Personnel Services Totals		\$3,160,858.42	\$2,817,062.13	\$3,672,558.00	\$4,122,007.00	\$3,790,951.00	\$118,393.00	3%
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	9,262.77	.00	10,000.00	10,000.00	10,000.00	.00	
34-10	Other Contractual Services Temporary Services	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001	General Fund							
EXPENSE								
Department 72 - Parks & Recreation								
Division 738 - Parks Maintenance								
Activity 572 - Parks & Recreation								
Operating Expenditures/Expenses								
34-16	Other Contractual Services Pest Control Services	.00	.00	840.00	840.00	840.00	.00	
34-90	Other Contractual Services Other Contractual Services	615,967.55	459,844.60	605,571.00	611,054.00	611,054.00	5,483.00	1
40-10	Travel & Per Diem Travel & Training	2,010.35	64.84	3,000.00	6,000.00	3,600.00	600.00	20
41-11	Communication Services Portable Phones / MDD	7,452.00	.00	7,452.00	7,245.00	7,245.00	(207.00)	(3)
43-10	Utility Services Electricity	25,506.23	22,977.73	26,254.00	32,029.00	32,029.00	5,775.00	22
43-15	Utility Services Water & Sewer	24,750.12	20,411.28	33,205.00	238,657.00	238,657.00	205,452.00	619
43-20	Utility Services Irrigation Water	1,072,190.99	1,115,582.87	1,020,989.00	1,074,765.00	1,074,765.00	53,776.00	5
43-25	Utility Services Stormwater Assessment Fee	12,503.00	364.25	15,538.00	15,540.00	.00	(15,538.00)	(100)
43-35	Utility Services Waste Collection & Disposal	71,429.12	89,269.47	63,925.00	80,289.00	80,289.00	16,364.00	26
44-45	Rentals & Leases Vehicle Rental / Garage	298,179.96	250,531.70	300,638.00	340,040.00	340,040.00	39,402.00	13
45-10	Insurance General Liability	72,021.00	60,017.50	72,021.00	88,254.00	88,254.00	16,233.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	94,520.46	74,351.27	200,910.00	174,960.00	174,960.00	(25,950.00)	(13)
46-15	Repair and Maintenance Service Equipment Maintenance	12,928.05	12,841.87	20,000.00	35,000.00	35,000.00	15,000.00	75
46-35	Repair and Maintenance Service Irrigation Maintenance	28,608.98	24,108.67	25,000.00	30,000.00	30,000.00	5,000.00	20
46-40	Repair and Maintenance Service Other Repair Maintenance	110,655.34	74,082.63	127,865.00	127,865.00	127,865.00	.00	
48-15	Promotional Activities Special Events	.00	4,000.00	.00	.00	.00	.00	
48-16	Promotional Activities Employee Recognition Awards	42.26	.00	125.00	125.00	125.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	34.99	.00	400.00	400.00	400.00	.00	
51-15	Office Supplies Other Office Supplies	501.93	548.48	1,500.00	1,500.00	1,500.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	171.18	.00	400.00	400.00	400.00	.00	
52-10	Operating Supplies Fuel & Lube	101,371.00	72,143.63	98,330.00	94,500.00	94,500.00	(3,830.00)	(4)
52-20	Operating Supplies General Operating Supplies	20,001.66	9,826.29	11,848.20	18,000.00	18,000.00	6,151.80	52
52-27	Operating Supplies Equipment < \$5,000	19,420.87	20,304.50	31,000.00	31,000.00	31,000.00	.00	
52-30	Operating Supplies Chemicals	7,990.26	5,799.91	5,000.00	5,000.00	5,000.00	.00	
52-33	Operating Supplies Uniform / Linen Service	20,267.06	16,394.36	25,000.00	43,340.00	43,340.00	18,340.00	73
52-35	Operating Supplies Building Materials	4,856.26	1,922.49	5,900.00	9,000.00	9,000.00	3,100.00	53
52-36	Operating Supplies Janitorial Supplies	22,640.01	19,748.10	20,000.00	30,000.00	30,000.00	10,000.00	50
52-41	Operating Supplies Gardening Supplies	39,753.27	51,502.93	57,410.00	80,000.00	80,000.00	22,590.00	39
54-13	Books Pubs Subs & Memberships Memberships	360.00	.00	3,000.00	6,000.00	6,000.00	3,000.00	100
54-30	Books Pubs Subs & Memberships Training & Education Costs	4,595.50	3,941.00	13,095.00	13,095.00	7,857.00	(5,238.00)	(40)
Operating Expenditures/Expenses Totals		\$2,707,992.17	\$2,418,580.37	\$2,814,216.20	\$3,212,898.00	\$3,189,720.00	\$375,503.80	13%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 738 - Parks Maintenance								
Activity 572 - Parks & Recreation Totals		\$5,868,850.59	\$5,235,642.50	\$6,486,774.20	\$7,334,905.00	\$6,980,671.00	\$493,896.80	8%
Division 738 - Parks Maintenance Totals		\$5,868,850.59	\$5,235,642.50	\$6,486,774.20	\$7,334,905.00	\$6,980,671.00	\$493,896.80	8%
Department 72 - Parks & Recreation Totals		\$12,031,480.32	\$10,329,862.80	\$13,039,317.40	\$14,717,593.00	\$13,791,498.00	\$752,180.60	6%
Department 74 - Special Events								
Division 000 - Administration								
Activity 574 - Special Events								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	259,490.71	202,031.21	255,232.00	260,599.00	246,466.00	(8,766.00)	(3)
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	8,634.51	.00	.00	.00	.00	
13-10	Other Salaries/ Wages Part Time Wages	2,716.55	195.13	7,500.00	4,000.00	4,000.00	(3,500.00)	(47)
14-10	Overtime Overtime /Call-Out Pay	7,760.09	451.01	.00	.00	.00	.00	
14-30	Overtime Special Events	52,702.64	8,460.50	30,000.00	35,000.00	35,000.00	5,000.00	17
15-65	Special Pay Other Non Taxable Pay	.00	159.00	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	24,054.04	16,302.83	24,627.00	22,561.00	22,262.00	(2,365.00)	(10)
22-10	Retirement Contributions General Employees Retirement	12,634.00	21,942.77	15,058.00	28,327.00	19,020.00	3,962.00	26
23-10	Life & Health Insurance Health Insurance	47,107.00	43,077.60	48,722.00	58,154.00	58,154.00	9,432.00	19
23-20	Life & Health Insurance Life Insurance	648.00	689.62	856.00	856.00	856.00	.00	
23-30	Life & Health Insurance Disability Insurance	604.91	470.72	530.00	760.00	760.00	230.00	43
24-10	Workers Compensation Workers Compensation	7,098.00	5,327.50	6,393.00	7,440.00	7,440.00	1,047.00	16
25-10	Other Employee Benefits Unemployment Compensation	105.12	84.68	105.00	105.00	105.00	.00	
27-10	Other Employee Benefits Employee Assistance Program	32.04	60.32	75.00	82.00	82.00	7.00	9
Personnel Services Totals		\$414,953.10	\$307,887.40	\$389,098.00	\$417,884.00	\$394,145.00	\$5,047.00	1%
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	69.12	31.64	7,000.00	10,000.00	10,000.00	3,000.00	43
40-10	Travel & Per Diem Travel & Training	4,189.50	1,239.84	7,000.00	7,000.00	4,200.00	(2,800.00)	(40)
41-10	Communication Services Telephone	.00	.00	30.00	30.00	30.00	.00	
42-20	Freight & Postage Services Express Charges / Messenger	140.53	10.05	30.00	30.00	30.00	.00	
44-30	Rentals & Leases Equipment	194,281.93	157,785.45	200,000.00	266,800.00	212,800.00	12,800.00	6
45-10	Insurance General Liability	6,093.96	5,078.30	6,094.00	7,468.00	7,468.00	1,374.00	23
45-15	Insurance Other Insurance Costs	.00	.00	350.00	350.00	350.00	.00	
46-40	Repair and Maintenance Service Other Repair Maintenance	13,499.66	12,360.19	50,000.00	50,000.00	50,000.00	.00	
47-10	Printing & Binding Printing & Binding	7,928.17	2,558.03	8,000.00	8,000.00	8,000.00	.00	
48-15	Promotional Activities Special Events	205,300.12	97,126.16	140,350.00	171,250.00	127,750.00	(12,600.00)	(9)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 74 - Special Events								
Division 000 - Administration								
Activity 574 - Special Events								
Operating Expenditures/Expenses								
48-17	Promotional Activities Refreshment / Food / Meetings	14,580.27	18,304.70	44,800.00	46,800.00	46,800.00	2,000.00	4
48-20	Promotional Activities Other Promotional Costs	3,999.04	.00	4,000.00	4,000.00	4,000.00	.00	
49-50	Other Current Charges Advertising	9,330.39	6,109.65	10,100.00	10,100.00	10,100.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	382.79	132.53	400.00	400.00	400.00	.00	
51-15	Office Supplies Other Office Supplies	783.65	789.56	500.00	500.00	500.00	.00	
52-20	Operating Supplies General Operating Supplies	635.48	321.97	.00	.00	.00	.00	
52-27	Operating Supplies Equipment < \$5,000	3,209.06	8,911.46	9,390.00	6,790.00	6,790.00	(2,600.00)	(28)
52-33	Operating Supplies Uniform / Linen Service	2,594.91	2,526.49	2,700.00	2,700.00	2,700.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	700.27	3,209.94	2,260.00	1,625.00	1,625.00	(635.00)	(28)
54-30	Books Pubs Subs & Memberships Training & Education Costs	7,995.85	6,169.63	15,525.00	16,525.00	9,915.00	(5,610.00)	(36)
	Operating Expenditures/Expenses Totals	\$475,714.70	\$322,665.59	\$508,529.00	\$610,368.00	\$503,458.00	(\$5,071.00)	(1%)
	Activity 574 - Special Events Totals	\$890,667.80	\$630,552.99	\$897,627.00	\$1,028,252.00	\$897,603.00	(\$24.00)	0%
	Division 000 - Administration Totals	\$890,667.80	\$630,552.99	\$897,627.00	\$1,028,252.00	\$897,603.00	(\$24.00)	0%
	Department 74 - Special Events Totals	\$890,667.80	\$630,552.99	\$897,627.00	\$1,028,252.00	\$897,603.00	(\$24.00)	0%
Department 75 - Recreation Facilities								
Division 770 - Tennis Centers								
Activity 575 - Special Recreation Facilities								
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	709,651.31	602,356.14	801,385.00	884,843.00	884,843.00	83,458.00	10
34-90	Other Contractual Services Other Contractual Services	1,207,730.74	1,084,524.28	1,181,750.00	1,356,975.00	1,356,975.00	175,225.00	15
40-10	Travel & Per Diem Travel & Training	1,350.63	905.11	1,500.00	1,500.00	900.00	(600.00)	(40)
42-10	Freight & Postage Services Postage	27.20	.00	100.00	100.00	100.00	.00	
43-10	Utility Services Electricity	93,220.70	98,172.59	113,849.00	138,895.00	141,225.00	27,376.00	24
43-15	Utility Services Water & Sewer	25,777.64	34,314.00	60,215.00	34,711.00	34,711.00	(25,504.00)	(42)
43-20	Utility Services Irrigation Water	93,153.11	105,364.02	100,000.00	102,943.00	102,943.00	2,943.00	3
43-25	Utility Services Stormwater Assessment Fee	4,115.00	.00	8,083.00	8,083.00	.00	(8,083.00)	(100)
43-35	Utility Services Waste Collection & Disposal	9,281.61	20,089.42	9,282.00	1,032.00	1,032.00	(8,250.00)	(89)
44-30	Rentals & Leases Equipment	.00	.00	200.00	200.00	200.00	.00	
45-10	Insurance General Liability	25,725.96	21,438.30	25,726.00	31,525.00	31,525.00	5,799.00	23
45-15	Insurance Other Insurance Costs	97,965.91	127,488.96	134,990.00	145,429.00	145,429.00	10,439.00	8
45-45	Insurance Health Care Premiums	31,461.33	27,715.06	35,000.00	36,000.00	36,000.00	1,000.00	3
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	1,594.64	1,521.83	1,200.00	.00	.00	(1,200.00)	(100)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	75 - Recreation Facilities							
Division	770 - Tennis Centers							
Activity	575 - Special Recreation Facilities							
Operating Expenditures/Expenses								
46-15	Repair and Maintenance Service Equipment Maintenance	.00	.00	.00	1,200.00	1,200.00	1,200.00	
46-20	Repair and Maintenance Service Building Maintenance	48.51	.00	.00	.00	.00	.00	
46-40	Repair and Maintenance Service Other Repair Maintenance	84,923.08	78,773.35	118,000.00	118,000.00	170,000.00	52,000.00	44
47-10	Printing & Binding Printing & Binding	1,180.72	1,117.45	2,400.00	2,400.00	2,400.00	.00	
49-50	Other Current Charges Advertising	12,514.00	9,800.00	12,000.00	12,000.00	12,000.00	.00	
49-55	Other Current Charges Tennis Tournament	57,393.71	43,189.78	66,000.00	66,000.00	66,000.00	.00	
49-90	Other Current Charges Other Current Charges	715.00	715.00	800.00	800.00	800.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	3,592.83	2,252.95	2,300.00	3,000.00	3,000.00	700.00	30
51-20	Office Supplies Office Equipment < \$5,000	402.48	.00	250.00	250.00	250.00	.00	
52-11	Operating Supplies Fuel / Oil / Other	2,568.95	2,208.00	4,000.00	4,000.00	4,000.00	.00	
52-20	Operating Supplies General Operating Supplies	924.52	21,795.68	21,600.00	21,600.00	21,600.00	.00	
52-27	Operating Supplies Equipment < \$5,000	.00	.00	1,000.00	1,000.00	1,000.00	.00	
52-33	Operating Supplies Uniform / Linen Service	2,569.65	1,212.99	2,600.00	2,600.00	2,600.00	.00	
52-36	Operating Supplies Janitorial Supplies	10,312.52	6,915.20	8,000.00	10,000.00	10,000.00	2,000.00	25
52-61	Operating Supplies Tennis Merchandise	26,926.37	29,861.78	37,500.00	37,500.00	37,500.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	395.00	420.00	3,200.00	3,200.00	3,200.00	.00	
Operating Expenditures/Expenses Totals		\$2,505,523.12	\$2,322,151.89	\$2,752,930.00	\$3,025,786.00	\$3,071,433.00	\$318,503.00	12%
Capital Outlay								
69-90	Capital Outlay Other Improvements	9,178.00	7,450.00	34,000.00	34,000.00	34,000.00	.00	
Capital Outlay Totals		\$9,178.00	\$7,450.00	\$34,000.00	\$34,000.00	\$34,000.00	\$0.00	0%
Activity 575 - Special Recreation Facilities Totals		\$2,514,701.12	\$2,329,601.89	\$2,786,930.00	\$3,059,786.00	\$3,105,433.00	\$318,503.00	11%
Division 770 - Tennis Centers Totals		\$2,514,701.12	\$2,329,601.89	\$2,786,930.00	\$3,059,786.00	\$3,105,433.00	\$318,503.00	11%
Division	780 - Tennis Stadium							
Activity	575 - Special Recreation Facilities							
Operating Expenditures/Expenses								
31-10	Professional Services Engineering/Architectural	.00	54.46	.00	.00	.00	.00	
31-90	Professional Services Other Professional Services	58,532.84	50,668.41	72,000.00	77,000.00	77,000.00	5,000.00	7
34-90	Other Contractual Services Other Contractual Services	4,950.00	.00	.00	.00	.00	.00	
43-10	Utility Services Electricity	19,104.96	1,591.70	23,151.00	28,245.00	28,245.00	5,094.00	22
43-15	Utility Services Water & Sewer	10,062.00	.00	10,062.00	10,062.00	10,062.00	.00	
45-10	Insurance General Liability	51,816.96	43,180.80	51,817.00	63,496.00	63,496.00	11,679.00	23
45-15	Insurance Other Insurance Costs	6,440.75	7,032.39	4,300.00	4,300.00	4,300.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 75 - Recreation Facilities								
Division 780 - Tennis Stadium								
Activity 575 - Special Recreation Facilities								
Operating Expenditures/Expenses								
46-40	Repair and Maintenance Service Other Repair Maintenance	70,437.03	9,563.15	75,000.00	154,000.00	154,000.00	79,000.00	105
49-55	Other Current Charges Tennis Tournament	2,088,015.01	2,264,688.48	2,703,004.24	2,607,801.00	2,607,801.00	(95,203.24)	(4)
49-60	Other Current Charges Players Intl Mgmt Inc.	254,831.76	260,947.68	262,066.00	262,066.00	262,066.00	.00	
49-65	Other Current Charges Rec Supplies Champions Tour	443,369.00	513,243.83	513,987.00	513,987.00	513,987.00	.00	
49-69	Other Current Charges Chris Evert Classic Tournament	1,250.00	123,717.48	140,182.64	.00	.00	(140,182.64)	(100)
52-20	Operating Supplies General Operating Supplies	7,051.17	10,744.92	18,000.00	18,000.00	18,000.00	.00	
	Operating Expenditures/Expenses Totals	\$3,015,861.48	\$3,285,433.30	\$3,873,569.88	\$3,738,957.00	\$3,738,957.00	(\$134,612.88)	(3%)
Activity 575 - Special Recreation Facilities Totals		\$3,015,861.48	\$3,285,433.30	\$3,873,569.88	\$3,738,957.00	\$3,738,957.00	(\$134,612.88)	(3%)
Division 780 - Tennis Stadium Totals		\$3,015,861.48	\$3,285,433.30	\$3,873,569.88	\$3,738,957.00	\$3,738,957.00	(\$134,612.88)	(3%)
Department 75 - Recreation Facilities Totals		\$5,530,562.60	\$5,615,035.19	\$6,660,499.88	\$6,798,743.00	\$6,844,390.00	\$183,890.12	3%
Department 79 - Other Recreation Facilities								
Division 790 - Old School Square								
Activity 579 - Other Culture/Recreation								
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	1,000,000.00	800,000.00	800,000.00	800,000.00	700,000.00	(100,000.00)	(13)
	Operating Expenditures/Expenses Totals	\$1,000,000.00	\$800,000.00	\$800,000.00	\$800,000.00	\$700,000.00	(\$100,000.00)	(13%)
Activity 579 - Other Culture/Recreation Totals		\$1,000,000.00	\$800,000.00	\$800,000.00	\$800,000.00	\$700,000.00	(\$100,000.00)	(13%)
Division 790 - Old School Square Totals		\$1,000,000.00	\$800,000.00	\$800,000.00	\$800,000.00	\$700,000.00	(\$100,000.00)	(13%)
Department 79 - Other Recreation Facilities Totals		\$1,000,000.00	\$800,000.00	\$800,000.00	\$800,000.00	\$700,000.00	(\$100,000.00)	(13%)
Department 85 - Debt Service								
Division 850 - Debt Service								
Activity 517 - Debt Service Payments								
Debt Service								
71-50	Debt Service Principal Lease/Purchase	74,251.65	.00	.00	.00	.00	.00	
71-60	Debt Service Principal SBITAs	981,220.58	.00	.00	.00	.00	.00	
71-71	Debt Service Principal Lease 17 Ladder	154,065.71	.00	.00	.00	.00	.00	
72-50	Debt Service Interest Lease-Purchase	154.56	.00	.00	.00	.00	.00	
72-60	Debt Service Interest SBITAs	42,543.60	.00	.00	.00	.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 85 - Debt Service								
Division 850 - Debt Service								
Activity 517 - Debt Service Payments								
Debt Service								
72-71	Debt Service Interest Lease 17 Ladder	3,747.00	.00	.00	.00	.00	.00	
	Debt Service Totals	\$1,255,983.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Activity 517 - Debt Service Payments Totals	\$1,255,983.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Division 850 - Debt Service Totals	\$1,255,983.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Department 85 - Debt Service Totals	\$1,255,983.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department 90 - Miscellaneous								
Division 810 - Miscellaneous Grants								
Activity 559 - Other Economic Environment								
Grants and Aids								
82-60	Grants Aid to Private Organizations Other Grants & Aid	450,000.00	.00	250,000.00	.00	.00	(250,000.00)	(100)
	Grants and Aids Totals	\$450,000.00	\$0.00	\$250,000.00	\$0.00	\$0.00	(\$250,000.00)	(100%)
	Activity 559 - Other Economic Environment Totals	\$450,000.00	\$0.00	\$250,000.00	\$0.00	\$0.00	(\$250,000.00)	(100%)
Activity 562 - Health Services								
Grants and Aids								
82-15	Grants Aid to Private Organizations Community Child Care Center	.00	.00	.00	143,000.00	143,000.00	143,000.00	
82-20	Grants Aid to Private Organizations Boys & Girls Club	50,000.00	25,000.00	25,000.00	25,000.00	25,000.00	.00	
	Grants and Aids Totals	\$50,000.00	\$25,000.00	\$25,000.00	\$168,000.00	\$168,000.00	\$143,000.00	572%
	Activity 562 - Health Services Totals	\$50,000.00	\$25,000.00	\$25,000.00	\$168,000.00	\$168,000.00	\$143,000.00	572%
Activity 571 - Libraries								
Grants and Aids								
82-35	Grants Aid to Private Organizations Library	1,453,500.00	1,731,141.00	1,731,141.00	2,174,141.00	2,174,141.00	443,000.00	26
	Grants and Aids Totals	\$1,453,500.00	\$1,731,141.00	\$1,731,141.00	\$2,174,141.00	\$2,174,141.00	\$443,000.00	26%
	Activity 571 - Libraries Totals	\$1,453,500.00	\$1,731,141.00	\$1,731,141.00	\$2,174,141.00	\$2,174,141.00	\$443,000.00	26%
Activity 572 - Parks & Recreation								
Grants and Aids								
82-40	Grants Aid to Private Organizations EPOCH	31,000.00	31,000.00	50,000.00	159,000.00	159,000.00	109,000.00	218
82-45	Grants Aid to Private Organizations Friends of Sandoway House	31,200.00	31,200.00	31,200.00	31,200.00	31,200.00	.00	
82-50	Grants Aid to Private Organizations DB Hist Society-Cason Cottage	.00	.00	100,000.00	200,000.00	200,000.00	100,000.00	100



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 90 - Miscellaneous								
Division 810 - Miscellaneous Grants								
Activity 572 - Parks & Recreation								
Grants and Aids								
82-60	Grants Aid to Private Organizations Other Grants & Aid	19,000.00	.00	.00	.00	.00	.00	
	Grants and Aids Totals	\$81,200.00	\$62,200.00	\$181,200.00	\$390,200.00	\$390,200.00	\$209,000.00	115%
	Activity 572 - Parks & Recreation Totals	\$81,200.00	\$62,200.00	\$181,200.00	\$390,200.00	\$390,200.00	\$209,000.00	115%
Activity 574 - Special Events								
Grants and Aids								
82-39	Grants Aid to Private Organizations Mlk Celebration	.00	.00	500.00	500.00	500.00	.00	
	Grants and Aids Totals	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	0%
	Activity 574 - Special Events Totals	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	0%
Activity 579 - Other Culture/Recreation								
Grants and Aids								
82-25	Grants Aid to Private Organizations Sister Cities	.00	.00	1,000.00	1,000.00	1,000.00	.00	
82-30	Grants Aid to Private Organizations Old School Square	.00	.00	.00	275,000.00	275,000.00	275,000.00	
82-60	Grants Aid to Private Organizations Other Grants & Aid	179,652.00	119,000.00	.00	.00	.00	.00	
	Grants and Aids Totals	\$179,652.00	\$119,000.00	\$1,000.00	\$276,000.00	\$276,000.00	\$275,000.00	27500%
	Activity 579 - Other Culture/Recreation Totals	\$179,652.00	\$119,000.00	\$1,000.00	\$276,000.00	\$276,000.00	\$275,000.00	27500%
	Division 810 - Miscellaneous Grants Totals	\$2,214,352.00	\$1,937,341.00	\$2,188,841.00	\$3,008,841.00	\$3,008,841.00	\$820,000.00	37%
Division 900 - Miscellaneous Expenditures								
Activity 519 - Other Gen. Govt. Services								
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	579,895.19	534,831.64	519,295.64	460,000.00	360,000.00	(159,295.64)	(31)
42-10	Freight & Postage Services Postage	6,486.00	6,650.00	10,000.00	10,000.00	10,000.00	.00	
43-25	Utility Services Stormwater Assessment Fee	32,839.41	123,903.84	.00	.00	.00	.00	
46-20	Repair and Maintenance Service Building Maintenance	.00	1,759.32	10,000.00	10,000.00	10,000.00	.00	
49-15	Other Current Charges Bad Debt Expense	(453,516.77)	.00	.00	.00	.00	.00	
49-32	Other Current Charges Taxes / Fees / Permits	54,847.41	.00	.00	.00	.00	.00	
49-68	Other Current Charges Reimb Special Event Costs	(9,178.20)	4,416.66	.00	.00	.00	.00	
	Operating Expenditures/Expenses Totals	\$211,373.04	\$671,561.46	\$539,295.64	\$480,000.00	\$380,000.00	(\$159,295.64)	(30%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund	001 - General Fund							
	EXPENSE							
Department	90 - Miscellaneous							
Division	900 - Miscellaneous Expenditures							
Activity	519 - Other Gen. Govt. Services							
Other Uses								
99-03	Other Non-Operating Contingency	.00	.00	10,000.00	70,000.00	70,000.00	60,000.00	600
	Other Uses Totals	\$0.00	\$0.00	\$10,000.00	\$70,000.00	\$70,000.00	\$60,000.00	600%
Activity	519 - Other Gen. Govt. Services Totals	\$211,373.04	\$671,561.46	\$549,295.64	\$550,000.00	\$450,000.00	(\$99,295.64)	(18%)
Division	900 - Miscellaneous Expenditures Totals	\$211,373.04	\$671,561.46	\$549,295.64	\$550,000.00	\$450,000.00	(\$99,295.64)	(18%)
Department	90 - Miscellaneous Totals	\$2,425,725.04	\$2,608,902.46	\$2,738,136.64	\$3,558,841.00	\$3,458,841.00	\$720,704.36	26%
Department	91 - Transfers							
Division	910 - Transfers							
Activity	581 - Inter-Fund Group Xfrs Out							
Other Uses								
91-45	Non-Operating Transfers Transfers to Neigh Se Fund (118)	273,870.00	237,679.20	285,215.00	285,215.00	273,870.00	(11,345.00)	(4)
91-49	Non-Operating Transfers 2015 Util Rev Ref/Imp Bnd (223)	3,434,900.04	2,862,416.70	3,434,900.00	3,434,900.00	3,428,900.00	(6,000.00)	
91-50	Non-Operating Transfers Transfer to Gen Constr. (334)	7,281,492.04	.00	69,572.00	.00	.00	(69,572.00)	(100)
91-77	Non-Operating Transfers Transfers to Beach Rest Fnd (332)	390,000.00	.00	266,858.00	266,858.00	.00	(266,858.00)	(100)
91-78	Non-Operating Transfers Transfers to Beaut. Trust (119)	1,119,999.96	1,347,230.00	1,616,676.00	1,616,676.00	1,297,430.00	(319,246.00)	(20)
91-82	Non-Operating Transfers Transfers to Insurance Fnd (551)	1,500,000.00	.00	.00	.00	.00	.00	
	Other Uses Totals	\$14,000,262.04	\$4,447,325.90	\$5,673,221.00	\$5,603,649.00	\$5,000,200.00	(\$673,021.00)	(12%)
Activity	581 - Inter-Fund Group Xfrs Out Totals	\$14,000,262.04	\$4,447,325.90	\$5,673,221.00	\$5,603,649.00	\$5,000,200.00	(\$673,021.00)	(12%)
Division	910 - Transfers Totals	\$14,000,262.04	\$4,447,325.90	\$5,673,221.00	\$5,603,649.00	\$5,000,200.00	(\$673,021.00)	(12%)
Division	920 - Intra-Fund							
Activity	559 - Other Economic Environment							
Grants and Aids								
81-10	Aid to Government Agencies CRA Ad Valorem Taxes	21,243,054.81	21,914,714.77	21,990,282.00	21,990,282.00	25,306,374.00	3,316,092.00	15
	Grants and Aids Totals	\$21,243,054.81	\$21,914,714.77	\$21,990,282.00	\$21,990,282.00	\$25,306,374.00	\$3,316,092.00	15%
Activity	559 - Other Economic Environment Totals	\$21,243,054.81	\$21,914,714.77	\$21,990,282.00	\$21,990,282.00	\$25,306,374.00	\$3,316,092.00	15%
Division	920 - Intra-Fund Totals	\$21,243,054.81	\$21,914,714.77	\$21,990,282.00	\$21,990,282.00	\$25,306,374.00	\$3,316,092.00	15%
Department	91 - Transfers Totals	\$35,243,316.85	\$26,362,040.67	\$27,663,503.00	\$27,593,931.00	\$30,306,574.00	\$2,643,071.00	10%
	EXPENSE TOTALS	\$185,515,382.55	\$156,172,600.76	\$189,300,131.03	\$206,489,793.00	\$201,531,067.00	\$12,230,935.97	6%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 001 - General Fund Totals								
	REVENUE TOTALS	\$180,169,321.27	\$165,386,170.59	\$189,300,131.03	\$179,091,910.00	\$201,531,067.00	\$12,230,935.97	6%
	EXPENSE TOTALS	\$185,515,382.55	\$156,172,600.76	\$189,300,131.03	\$206,489,793.00	\$201,531,067.00	\$12,230,935.97	6%
Fund 001 - General Fund Totals		(\$5,346,061.28)	\$9,213,569.83	\$0.00	(\$27,397,883.00)	\$0.00	\$0.00	+++
Fund 112 - Law Enforcement Trust Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Judgements, Fines, and Forfeitures								
351-940	Other Fines and Judgements Confiscated Property	6,416.75	14,990.52	55,000.00	55,000.00	55,000.00	.00	
	Judgements, Fines, and Forfeitures Totals	\$6,416.75	\$14,990.52	\$55,000.00	\$55,000.00	\$55,000.00	\$0.00	0%
Other Source, Continued								
301-012	Budgetary Account Prior Year Surplus	.00	.00	253,000.00	.00	253,000.00	.00	
	Other Source, Continued Totals	\$0.00	\$0.00	\$253,000.00	\$0.00	\$253,000.00	\$0.00	0%
	Division 000 - Administration Totals	\$6,416.75	\$14,990.52	\$308,000.00	\$55,000.00	\$308,000.00	\$0.00	0%
	Department 00 - Administration Totals	\$6,416.75	\$14,990.52	\$308,000.00	\$55,000.00	\$308,000.00	\$0.00	0%
	REVENUE TOTALS	\$6,416.75	\$14,990.52	\$308,000.00	\$55,000.00	\$308,000.00	\$0.00	0%
EXPENSE								
Department 21 - Police								
Division 120 - Law Enforcement								
Activity 521 - Law Enforcement								
Operating Expenditures/Expenses								
40-10	Travel & Per Diem Travel & Training	.00	.00	5,000.00	5,000.00	5,000.00	.00	
42-10	Freight & Postage Services Postage	18.66	.00	.00	.00	.00	.00	
49-63	Other Current Charges Tri Rail Trolley/Crime Prevention	31,000.00	.00	40,000.00	40,000.00	40,000.00	.00	
49-90	Other Current Charges Other Current Charges	2,672.29	5,315.08	8,000.00	8,000.00	8,000.00	.00	
52-27	Operating Supplies Equipment < \$5,000	.00	.00	125,000.00	125,000.00	125,000.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	.00	.00	10,000.00	10,000.00	10,000.00	.00	
	Operating Expenditures/Expenses Totals	\$33,690.95	\$5,315.08	\$188,000.00	\$188,000.00	\$188,000.00	\$0.00	0%
Capital Outlay								
64-90	Machinery & Equipment Other Machinery / Equipment	.00	.00	120,000.00	120,000.00	120,000.00	.00	
	Capital Outlay Totals	\$0.00	\$0.00	\$120,000.00	\$120,000.00	\$120,000.00	\$0.00	0%
	Activity 521 - Law Enforcement Totals	\$33,690.95	\$5,315.08	\$308,000.00	\$308,000.00	\$308,000.00	\$0.00	0%
	Division 120 - Law Enforcement Totals	\$33,690.95	\$5,315.08	\$308,000.00	\$308,000.00	\$308,000.00	\$0.00	0%
	Department 21 - Police Totals	\$33,690.95	\$5,315.08	\$308,000.00	\$308,000.00	\$308,000.00	\$0.00	0%
	EXPENSE TOTALS	\$33,690.95	\$5,315.08	\$308,000.00	\$308,000.00	\$308,000.00	\$0.00	0%
Fund 112 - Law Enforcement Trust Fund Totals								



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
REVENUE TOTALS		\$6,416.75	\$14,990.52	\$308,000.00	\$55,000.00	\$308,000.00	\$0.00	0%
EXPENSE TOTALS		\$33,690.95	\$5,315.08	\$308,000.00	\$308,000.00	\$308,000.00	\$0.00	0%
Fund 112 - Law Enforcement Trust Fund Totals		(\$27,274.20)	\$9,675.44	\$0.00	(\$253,000.00)	\$0.00	\$0.00	+++
Fund 115 - Special Projects Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Permits Fees and Special Assessments								
323-940	Franchise Fees Highbridge / Parking License	60,753.70	66,559.68	70,000.00	74,787.00	74,787.00	4,787.00	7
329-050	Permits CO/Tree/Renewal Ext Applic. Fees	75,200.00	43,300.00	.00	.00	.00	.00	
Permits Fees and Special Assessments Totals		\$135,953.70	\$109,859.68	\$70,000.00	\$74,787.00	\$74,787.00	\$4,787.00	7%
Intergovernmental Revenue								
331-151	Federal Grants US Consumer Prod Safety Com Pool	.00	9,063.68	.00	.00	.00	.00	
344-540	Parking Fees In-Lieu Parking fee	.00	149,575.00	.00	29,575.00	29,575.00	29,575.00	
344-545	Parking Fees Area "1"	.00	212,940.00	.00	.00	.00	.00	
Intergovernmental Revenue Totals		\$0.00	\$371,578.68	\$0.00	\$29,575.00	\$29,575.00	\$29,575.00	+++
Charges for Services								
344-525	Parking Fees Old School Square Valet	64.25	274.17	.00	.00	.00	.00	
347-010	Culture & Recreation Memorial Bricks	1,800.00	950.00	2,400.00	2,400.00	2,400.00	.00	
347-077	Culture & Recreation St. Patrick's Day Special Event	23,280.37	31,544.27	25,000.00	25,000.00	25,000.00	.00	
347-078	Culture & Recreation 4th Of July	10,425.00	14,350.00	7,500.00	10,000.00	10,000.00	2,500.00	33
347-079	Culture & Recreation Christmas Tree	138,270.95	138,823.36	140,000.00	120,000.00	120,000.00	(20,000.00)	(14)
347-200	Culture & Recreation Programs Fees/Aft Sch/Culture/Re	21,745.00	14,559.00	25,000.00	29,800.00	29,800.00	4,800.00	19
347-202	Culture & Recreation Day Camp / Dance Fees	1,500.00	1,172.50	2,500.00	3,000.00	3,000.00	500.00	20
347-203	Culture & Recreation After Hours/Weekend/SP Evnt Fees	6,848.00	8,948.11	5,000.00	5,000.00	5,000.00	.00	
347-204	Culture & Recreation Program Fees / Resource Fair	2,110.00	2,113.55	2,000.00	2,000.00	2,000.00	.00	
347-205	Culture & Recreation Aquatics/Pool/Camps/Comm Ctr	2,745.00	3,855.00	3,000.00	3,000.00	3,000.00	.00	
347-209	Culture & Recreation Aqua/Progrm Fees/Camps/Pompey Pk	23,748.75	34,306.25	12,500.00	12,500.00	12,500.00	.00	
347-210	Culture & Recreation Facil Rntls/Veterans Pk/Progr Fee	170.00	135.00	.00	.00	.00	.00	
347-211	Culture & Recreation Culture Rec/Prgrm/Beach Sailbt F	.00	.00	500.00	500.00	500.00	.00	
347-212	Culture & Recreation Facilt Rntl/Pompey Pk/Prgrm Fees	900.00	1,000.00	3,500.00	3,500.00	3,500.00	.00	
347-214	Culture & Recreation Facilt Rntl/Sports Fees/Parks F	920.00	2,452.50	.00	.00	.00	.00	
347-216	Culture & Recreation Cult Rec/Pompey Pk/Sports Events	540.00	300.00	6,000.00	5,500.00	5,500.00	(500.00)	(8)
347-218	Culture & Recreation Cult Rec/Track & Field/Sprts/Prg	8,240.00	3,730.00	36,000.00	38,000.00	38,000.00	2,000.00	6
347-220	Culture & Recreation Cult Recr/Comm Ctr/CS Pk/Prgrm F	175.00	10.00	.00	.00	.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 115 - Special Projects Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Charges for Services								
347-222	Culture & Recreation Facilt Rntl/Comm Ctr/Sports Fees	1,900.00	.00	.00	.00	.00	.00	
347-224	Culture & Recreation Aquatics/Swim Sports Fees	120.00	.00	1,500.00	1,500.00	1,500.00	.00	
347-228	Culture & Recreation Holiday Camp Fees Pompey Park	2,180.00	1,640.00	.00	.00	.00	.00	
347-231	Culture & Recreation Sports Fees / Youth Basketball	7,440.00	11,410.00	.00	.00	.00	.00	
347-232	Culture & Recreation Cult Rec /Pompey Pk College Tour	3,710.00	4,980.00	10,000.00	10,000.00	10,000.00	.00	
347-670	Culture & Recreation Program Fees / Senior Games	933.00	1,105.00	6,000.00	6,000.00	6,000.00	.00	
347-931	Culture & Recreation Cult Rec/Rest/Consess/Food Bev	1,060.68	783.71	.00	.00	.00	.00	
347-960	Culture & Recreation Donation/WastW Pump/Pk Bench	975.00	900.00	.00	.00	.00	.00	
347-961	Culture & Recreation Kidfets / Marina Dockage Fees	.00	.00	750.00	750.00	750.00	.00	
347-963	Culture & Recreation Program Fees / Other	5,256.00	3,751.05	16,000.00	16,000.00	16,000.00	.00	
347-964	Culture & Recreation Camp/ After School Prog / Other	25.00	.00	.00	.00	.00	.00	
Charges for Services Totals		\$267,082.00	\$283,093.47	\$305,150.00	\$294,450.00	\$294,450.00	(\$10,700.00)	(4%)
Judgements, Fines, and Forfeitures								
351-940	Other Fines and Judgements Confiscated Property	17,505.33	112,090.22	.00	.00	.00	.00	
Judgements, Fines, and Forfeitures Totals		\$17,505.33	\$112,090.22	\$0.00	\$0.00	\$0.00	\$0.00	+++
Miscellaneous Revenues								
361-100	Interest & Other Earnings Interest Investments	236,432.04	166,220.18	165,425.00	165,425.00	165,425.00	.00	
361-400	Interest & Other Earnings Appreciation/Gain on Sale	175,791.04	.00	.00	.00	.00	.00	
362-005	Rents & Royalties Old School Square Rentals	18,000.00	.00	.00	.00	.00	.00	
366-004	Contributions & Donations Donations - National Night Out	1,750.00	.00	.00	.00	.00	.00	
366-005	Contributions & Donations Community Benefits Waste Mangmnt	80,000.00	35,500.00	83,000.00	38,500.00	38,500.00	(44,500.00)	(54)
366-008	Contributions & Donations Donations for Lifeguards Evnts	11,536.00	7,760.00	.00	.00	.00	.00	
366-100	Contributions & Donations Contr & Don Misc / Developers	2,950.00	.00	.00	.00	.00	.00	
366-101	Contributions & Donations Donations	2,737.11	.00	.00	.00	.00	.00	
366-103	Contributions & Donations Whalen/Housing/CRA-1Way Pair/Pol	2,000.00	.00	.00	.00	.00	.00	
369-903	Other Miscellaneous Revenue PY Exp Rec/Off Depot Reb/CB Rev	(.02)	.00	.00	.00	.00	.00	
Miscellaneous Revenues Totals		\$531,196.17	\$209,480.18	\$248,425.00	\$203,925.00	\$203,925.00	(\$44,500.00)	(18%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 115 - Special Projects Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Other Source, Continued								
301-015	Budgetary Account Special Projects Fund	.00	.00	1,670,397.00	.00	1,809,594.00	139,197.00	8
303-015	Prior Year Encumbrances Special Projects	.00	.00	270,768.06	.00	.00	(270,768.06)	(100)
Other Source, Continued Totals		\$0.00	\$0.00	\$1,941,165.06	\$0.00	\$1,809,594.00	(\$131,571.06)	(7%)
Division 000 - Administration Totals		\$951,737.20	\$1,086,102.23	\$2,564,740.06	\$602,737.00	\$2,412,331.00	(\$152,409.06)	(6%)
Department 00 - Administration Totals		\$951,737.20	\$1,086,102.23	\$2,564,740.06	\$602,737.00	\$2,412,331.00	(\$152,409.06)	(6%)
REVENUE TOTALS		\$951,737.20	\$1,086,102.23	\$2,564,740.06	\$602,737.00	\$2,412,331.00	(\$152,409.06)	(6%)
EXPENSE								
Department 21 - Police								
Division 110 - Support Bureau								
Activity 521 - Law Enforcement								
Operating Expenditures/Expenses								
40-10	Travel & Per Diem Travel & Training	.00	.00	2,500.00	2,500.00	2,500.00	.00	
52-27	Operating Supplies Equipment < \$5,000	.00	.00	40,000.00	40,000.00	40,000.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	.00	.00	10,000.00	10,000.00	10,000.00	.00	
Operating Expenditures/Expenses Totals		\$0.00	\$0.00	\$52,500.00	\$52,500.00	\$52,500.00	\$0.00	0%
Capital Outlay								
64-90	Machinery & Equipment Other Machinery / Equipment	.00	.00	80,000.00	80,000.00	80,000.00	.00	
Capital Outlay Totals		\$0.00	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00	\$0.00	0%
Activity 521 - Law Enforcement Totals		\$0.00	\$0.00	\$132,500.00	\$132,500.00	\$132,500.00	\$0.00	0%
Division 110 - Support Bureau Totals		\$0.00	\$0.00	\$132,500.00	\$132,500.00	\$132,500.00	\$0.00	0%
Division 120 - Law Enforcement								
Activity 521 - Law Enforcement								
Personnel Services								
14-10	Overtime Overtime /Call-Out Pay	.00	744.11	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	.00	28.34	.00	.00	.00	.00	
Personnel Services Totals		\$0.00	\$772.45	\$0.00	\$0.00	\$0.00	\$0.00	+++
Activity 521 - Law Enforcement Totals		\$0.00	\$772.45	\$0.00	\$0.00	\$0.00	\$0.00	+++
Division 120 - Law Enforcement Totals		\$0.00	\$772.45	\$0.00	\$0.00	\$0.00	\$0.00	+++



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 115 - Special Projects Fund								
EXPENSE								
Department 21 - Police								
Division 121 - Federal Forfeiture Funds								
Activity 521 - Law Enforcement								
Operating Expenditures/Expenses								
40-10	Travel & Per Diem Travel & Training	.00	.00	2,500.00	2,500.00	2,500.00	.00	
52-27	Operating Supplies Equipment < \$5,000	.00	.00	95,000.00	95,000.00	95,000.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	.00	.00	30,000.00	30,000.00	30,000.00	.00	
	Operating Expenditures/Expenses Totals	\$0.00	\$0.00	\$127,500.00	\$127,500.00	\$127,500.00	\$0.00	0%
Capital Outlay								
64-90	Machinery & Equipment Other Machinery / Equipment	45,258.82	.00	351,000.00	351,000.00	351,000.00	.00	
	Capital Outlay Totals	\$45,258.82	\$0.00	\$351,000.00	\$351,000.00	\$351,000.00	\$0.00	0%
	Activity 521 - Law Enforcement Totals	\$45,258.82	\$0.00	\$478,500.00	\$478,500.00	\$478,500.00	\$0.00	0%
	Division 121 - Federal Forfeiture Funds Totals	\$45,258.82	\$0.00	\$478,500.00	\$478,500.00	\$478,500.00	\$0.00	0%
	Department 21 - Police Totals	\$45,258.82	\$772.45	\$611,000.00	\$611,000.00	\$611,000.00	\$0.00	0%
Department 22 - Fire								
Division 000 - Administration								
Activity 522 - Fire Control								
Operating Expenditures/Expenses								
49-90	Other Current Charges Other Current Charges	400.00	7,750.60	65,000.00	65,000.00	65,000.00	.00	
	Operating Expenditures/Expenses Totals	\$400.00	\$7,750.60	\$65,000.00	\$65,000.00	\$65,000.00	\$0.00	0%
	Activity 522 - Fire Control Totals	\$400.00	\$7,750.60	\$65,000.00	\$65,000.00	\$65,000.00	\$0.00	0%
	Division 000 - Administration Totals	\$400.00	\$7,750.60	\$65,000.00	\$65,000.00	\$65,000.00	\$0.00	0%
Division 180 - Ocean Rescue & Beach Oper								
Activity 526 - Ambulance & Rescue Services								
Operating Expenditures/Expenses								
49-72	Other Current Charges Lifeguard Events / Competitions	7,610.50	3,085.00	50,000.00	50,000.00	50,000.00	.00	
	Operating Expenditures/Expenses Totals	\$7,610.50	\$3,085.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0%
	Activity 526 - Ambulance & Rescue Services Totals	\$7,610.50	\$3,085.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0%
	Division 180 - Ocean Rescue & Beach Oper Totals	\$7,610.50	\$3,085.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0%
	Department 22 - Fire Totals	\$8,010.50	\$10,835.60	\$115,000.00	\$115,000.00	\$115,000.00	\$0.00	0%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 115 - Special Projects Fund								
EXPENSE								
Department 24 - Neighborhood and Community Svcs								
Division 000 - Administration								
Activity 519 - Other Gen. Govt. Services								
Operating Expenditures/Expenses								
49-09	Other Current Charges Optional Benefits Waste Managmnt	55,225.00	12,210.00	78,000.00	38,500.00	38,500.00	(39,500.00)	(51)
	Operating Expenditures/Expenses Totals	\$55,225.00	\$12,210.00	\$78,000.00	\$38,500.00	\$38,500.00	(\$39,500.00)	(51%)
	Activity 519 - Other Gen. Govt. Services Totals	\$55,225.00	\$12,210.00	\$78,000.00	\$38,500.00	\$38,500.00	(\$39,500.00)	(51%)
	Activity 579 - Other Culture/Recreation							
	Operating Expenditures/Expenses							
49-34	Other Current Charges Turkey Giveaway	4,669.91	4,444.66	5,000.00	6,000.00	6,000.00	1,000.00	20
	Operating Expenditures/Expenses Totals	\$4,669.91	\$4,444.66	\$5,000.00	\$6,000.00	\$6,000.00	\$1,000.00	20%
	Activity 579 - Other Culture/Recreation Totals	\$4,669.91	\$4,444.66	\$5,000.00	\$6,000.00	\$6,000.00	\$1,000.00	20%
	Division 000 - Administration Totals	\$59,894.91	\$16,654.66	\$83,000.00	\$44,500.00	\$44,500.00	(\$38,500.00)	(46%)
Department 24 - Neighborhood and Community Svcs	Totals	\$59,894.91	\$16,654.66	\$83,000.00	\$44,500.00	\$44,500.00	(\$38,500.00)	(46%)
Department 41 - Public Works								
Division 000 - Administration								
Activity 572 - Parks & Recreation								
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	210,958.90	231,038.18	585,863.67	273,000.00	.00	(585,863.67)	(100)
	Operating Expenditures/Expenses Totals	\$210,958.90	\$231,038.18	\$585,863.67	\$273,000.00	\$0.00	(\$585,863.67)	(100%)
	Activity 572 - Parks & Recreation Totals	\$210,958.90	\$231,038.18	\$585,863.67	\$273,000.00	\$0.00	(\$585,863.67)	(100%)
	Division 000 - Administration Totals	\$210,958.90	\$231,038.18	\$585,863.67	\$273,000.00	\$0.00	(\$585,863.67)	(100%)
	Department 41 - Public Works Totals	\$210,958.90	\$231,038.18	\$585,863.67	\$273,000.00	\$0.00	(\$585,863.67)	(100%)
Department 45 - Parking Facility								
Division 150 - Operations								
Activity 545 - Parking Facility								
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	33,497.59	.00	9,896.39	.00	230,000.00	220,103.61	2,224
46-40	Repair and Maintenance Service Other Repair Maintenance	45,000.00	.00	260,000.00	.00	.00	(260,000.00)	(100)
52-27	Operating Supplies Equipment < \$5,000	536,060.00	.00	.00	.00	100,000.00	100,000.00	
	Operating Expenditures/Expenses Totals	\$614,557.59	\$0.00	\$269,896.39	\$0.00	\$330,000.00	\$60,103.61	22%
	Activity 545 - Parking Facility Totals	\$614,557.59	\$0.00	\$269,896.39	\$0.00	\$330,000.00	\$60,103.61	22%
	Division 150 - Operations Totals	\$614,557.59	\$0.00	\$269,896.39	\$0.00	\$330,000.00	\$60,103.61	22%
	Department 45 - Parking Facility Totals	\$614,557.59	\$0.00	\$269,896.39	\$0.00	\$330,000.00	\$60,103.61	22%



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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 115 - Special Projects Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 711 - Special Programs								
Activity 572 - Parks & Recreation								
Operating Expenditures/Expenses								
49-03	Other Current Charges Adopt A Brick Program	470.56	247.09	1,200.00	1,200.00	1,200.00	.00	
	Operating Expenditures/Expenses Totals	\$470.56	\$247.09	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	0%
	Activity 572 - Parks & Recreation Totals	\$470.56	\$247.09	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	0%
	Division 711 - Special Programs Totals	\$470.56	\$247.09	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	0%
Division 731 - Out of School								
Activity 572 - Parks & Recreation								
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	23,257.50	18,958.75	30,000.00	40,000.00	40,000.00	10,000.00	33
48-15	Promotional Activities Special Events	.00	50,872.70	60,000.00	40,000.00	40,000.00	(20,000.00)	(33)
	Operating Expenditures/Expenses Totals	\$23,257.50	\$69,831.45	\$90,000.00	\$80,000.00	\$80,000.00	(\$10,000.00)	(11%)
	Activity 572 - Parks & Recreation Totals	\$23,257.50	\$69,831.45	\$90,000.00	\$80,000.00	\$80,000.00	(\$10,000.00)	(11%)
	Division 731 - Out of School Totals	\$23,257.50	\$69,831.45	\$90,000.00	\$80,000.00	\$80,000.00	(\$10,000.00)	(11%)
Division 732 - Teen Center								
Activity 572 - Parks & Recreation								
Operating Expenditures/Expenses								
48-15	Promotional Activities Special Events	14,468.99	10,853.78	17,000.00	17,000.00	17,000.00	.00	
	Operating Expenditures/Expenses Totals	\$14,468.99	\$10,853.78	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00	0%
	Activity 572 - Parks & Recreation Totals	\$14,468.99	\$10,853.78	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00	0%
	Division 732 - Teen Center Totals	\$14,468.99	\$10,853.78	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00	0%
Division 733 - Athletics								
Activity 572 - Parks & Recreation								
Operating Expenditures/Expenses								
52-62	Operating Supplies Recreatnl. Supplies Basketball	.00	.00	.00	.00	11,485.00	11,485.00	
52-67	Operating Supplies Recreational Supplies Football	.00	.00	.00	.00	107,180.00	107,180.00	
	Operating Expenditures/Expenses Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$118,665.00	\$118,665.00	+++
	Activity 572 - Parks & Recreation Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$118,665.00	\$118,665.00	+++
	Division 733 - Athletics Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$118,665.00	\$118,665.00	+++



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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 115 - Special Projects Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 736 - Pompey Park								
Activity 572 - Parks & Recreation								
Operating Expenditures/Expenses								
49-84	Other Current Charges Park&Rec Pmpey Park College Tour	.00	26,919.43	49,600.00	49,600.00	49,600.00	.00	
49-85	Other Current Charges Park&Rec Pompey Pk Delray Divas	.00	.00	11,200.00	11,200.00	11,200.00	.00	
49-86	Other Current Charges Park&Rec Diamonds & Pearls Dance	.00	6,000.00	10,000.00	10,000.00	10,000.00	.00	
49-90	Other Current Charges Other Current Charges	6,952.98	.00	57,500.00	.00	.00	(57,500.00)	(100)
52-20	Operating Supplies General Operating Supplies	40,343.84	43,331.87	109,460.00	.00	76,700.00	(32,760.00)	(30)
52-67	Operating Supplies Recreational Supplies Football	.00	20,155.00	55,680.00	.00	.00	(55,680.00)	(100)
	Operating Expenditures/Expenses Totals	\$47,296.82	\$96,406.30	\$293,440.00	\$70,800.00	\$147,500.00	(\$145,940.00)	(50%)
	Activity 572 - Parks & Recreation Totals	\$47,296.82	\$96,406.30	\$293,440.00	\$70,800.00	\$147,500.00	(\$145,940.00)	(50%)
	Division 736 - Pompey Park Totals	\$47,296.82	\$96,406.30	\$293,440.00	\$70,800.00	\$147,500.00	(\$145,940.00)	(50%)
Division 744 - Sports Basketball								
Activity 572 - Parks & Recreation								
Operating Expenditures/Expenses								
52-65	Operating Supplies Rec Supplies Youth Basketball	.00	2,785.42	14,500.00	14,500.00	14,500.00	.00	
	Operating Expenditures/Expenses Totals	\$0.00	\$2,785.42	\$14,500.00	\$14,500.00	\$14,500.00	\$0.00	0%
	Activity 572 - Parks & Recreation Totals	\$0.00	\$2,785.42	\$14,500.00	\$14,500.00	\$14,500.00	\$0.00	0%
	Division 744 - Sports Basketball Totals	\$0.00	\$2,785.42	\$14,500.00	\$14,500.00	\$14,500.00	\$0.00	0%
	Department 72 - Parks & Recreation Totals	\$85,493.87	\$180,124.04	\$416,140.00	\$183,500.00	\$378,865.00	(\$37,275.00)	(9%)
Department 74 - Special Events								
Division 000 - Administration								
Activity 574 - Special Events								
Operating Expenditures/Expenses								
44-30	Rentals & Leases Equipment	849.50	.00	.00	.00	.00	.00	
48-15	Promotional Activities Special Events	156,995.62	296,370.89	343,200.00	313,200.00	313,200.00	(30,000.00)	(9)
	Operating Expenditures/Expenses Totals	\$157,845.12	\$296,370.89	\$343,200.00	\$313,200.00	\$313,200.00	(\$30,000.00)	(9%)
	Activity 574 - Special Events Totals	\$157,845.12	\$296,370.89	\$343,200.00	\$313,200.00	\$313,200.00	(\$30,000.00)	(9%)
	Division 000 - Administration Totals	\$157,845.12	\$296,370.89	\$343,200.00	\$313,200.00	\$313,200.00	(\$30,000.00)	(9%)
	Department 74 - Special Events Totals	\$157,845.12	\$296,370.89	\$343,200.00	\$313,200.00	\$313,200.00	(\$30,000.00)	(9%)



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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 115 - Special Projects Fund								
EXPENSE								
Department 79 - Other Recreation Facilities								
Division 790 - Old School Square								
Activity 579 - Other Culture/Recreation								
Operating Expenditures/Expenses								
31-90 Professional Services Other Professional Services		.00	.00	.00	.00	260,000.00	260,000.00	
Operating Expenditures/Expenses Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$260,000.00	\$260,000.00	+++
Other Uses								
99-01 Other Non-Operating Contingency		.00	.00	38,972.00	.00	.00	(38,972.00)	(100)
Other Uses Totals		\$0.00	\$0.00	\$38,972.00	\$0.00	\$0.00	(\$38,972.00)	(100%)
Activity 579 - Other Culture/Recreation Totals		\$0.00	\$0.00	\$38,972.00	\$0.00	\$260,000.00	\$221,028.00	567%
Division 790 - Old School Square Totals		\$0.00	\$0.00	\$38,972.00	\$0.00	\$260,000.00	\$221,028.00	567%
Division 791 - Public Arts Trust								
Activity 579 - Other Culture/Recreation								
Operating Expenditures/Expenses								
31-90 Professional Services Other Professional Services		.00	.00	47,500.00	47,500.00	47,500.00	.00	
Operating Expenditures/Expenses Totals		\$0.00	\$0.00	\$47,500.00	\$47,500.00	\$47,500.00	\$0.00	0%
Activity 579 - Other Culture/Recreation Totals		\$0.00	\$0.00	\$47,500.00	\$47,500.00	\$47,500.00	\$0.00	0%
Division 791 - Public Arts Trust Totals		\$0.00	\$0.00	\$47,500.00	\$47,500.00	\$47,500.00	\$0.00	0%
Department 79 - Other Recreation Facilities Totals		\$0.00	\$0.00	\$86,472.00	\$47,500.00	\$307,500.00	\$221,028.00	256%
Department 90 - Miscellaneous								
Division 815 - Eagle Nest								
Activity 559 - Other Economic Environment								
Operating Expenditures/Expenses								
31-90 Professional Services Other Professional Services		.00	2,171.19	50,000.00	50,000.00	50,000.00	.00	
Operating Expenditures/Expenses Totals		\$0.00	\$2,171.19	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0%
Activity 559 - Other Economic Environment Totals		\$0.00	\$2,171.19	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0%
Division 815 - Eagle Nest Totals		\$0.00	\$2,171.19	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0%
Division 900 - Miscellaneous Expenditures								
Activity 519 - Other Gen. Govt. Services								
Operating Expenditures/Expenses								
31-10 Professional Services Engineering/Architectural		.00	.00	.00	.00	258,098.00	258,098.00	
31-11 Professional Services Investment Services		3,334.78	3,653.31	4,168.00	4,168.00	4,168.00	.00	
Operating Expenditures/Expenses Totals		\$3,334.78	\$3,653.31	\$4,168.00	\$4,168.00	\$262,266.00	\$258,098.00	6192%
Activity 519 - Other Gen. Govt. Services Totals		\$3,334.78	\$3,653.31	\$4,168.00	\$4,168.00	\$262,266.00	\$258,098.00	6192%
Division 900 - Miscellaneous Expenditures Totals		\$3,334.78	\$3,653.31	\$4,168.00	\$4,168.00	\$262,266.00	\$258,098.00	6192%
Department 90 - Miscellaneous Totals		\$3,334.78	\$5,824.50	\$54,168.00	\$54,168.00	\$312,266.00	\$258,098.00	476%
EXPENSE TOTALS		\$1,185,354.49	\$741,620.32	\$2,564,740.06	\$1,641,868.00	\$2,412,331.00	(\$152,409.06)	(6%)
Fund 115 - Special Projects Fund Totals								



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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
	REVENUE TOTALS	\$951,737.20	\$1,086,102.23	\$2,564,740.06	\$602,737.00	\$2,412,331.00	(\$152,409.06)	(6%)
	EXPENSE TOTALS	\$1,185,354.49	\$741,620.32	\$2,564,740.06	\$1,641,868.00	\$2,412,331.00	(\$152,409.06)	(6%)
Fund 115 - Special Projects Fund	Totals	(\$233,617.29)	\$344,481.91	\$0.00	(\$1,039,131.00)	\$0.00	\$0.00	+++
Fund 117 - Recreation Impact Fee Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Permits Fees and Special Assessments								
324-610	Special Assesment Recreation Impact Fee	49,000.00	183,500.00	100,000.00	100,000.00	50,000.00	(50,000.00)	(50)
	Permits Fees and Special Assessments Totals	\$49,000.00	\$183,500.00	\$100,000.00	\$100,000.00	\$50,000.00	(\$50,000.00)	(50%)
	Other Source, Continued							
301-017	Budgetary Account Developer Land Contrib	.00	.00	685,685.00	.00	.00	(685,685.00)	(100)
303-017	Prior Year Encumbrances Recreation Impact Contrib	.00	.00	10,314.95	.00	.00	(10,314.95)	(100)
	Other Source, Continued Totals	\$0.00	\$0.00	\$695,999.95	\$0.00	\$0.00	(\$695,999.95)	(100%)
	Division 000 - Administration Totals	\$49,000.00	\$183,500.00	\$795,999.95	\$100,000.00	\$50,000.00	(\$745,999.95)	(94%)
	Department 00 - Administration Totals	\$49,000.00	\$183,500.00	\$795,999.95	\$100,000.00	\$50,000.00	(\$745,999.95)	(94%)
	REVENUE TOTALS	\$49,000.00	\$183,500.00	\$795,999.95	\$100,000.00	\$50,000.00	(\$745,999.95)	(94%)
EXPENSE								
Department 72 - Parks & Recreation								
Division 000 - Administration								
Activity 572 - Parks & Recreation								
Capital Outlay								
64-90	Machinery & Equipment Other Machinery / Equipment	47,500.00	.00	.00	.00	.00	.00	
	Capital Outlay Totals	\$47,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Activity 572 - Parks & Recreation Totals	\$47,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Division 000 - Administration Totals	\$47,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Division 772 - Improvements							
	Activity 572 - Parks & Recreation							
	Operating Expenditures/Expenses							
46-40	Repair and Maintenance Service Other Repair Maintenance	409,157.86	157,635.51	692,969.95	325,000.00	50,000.00	(642,969.95)	(93)
	Operating Expenditures/Expenses Totals	\$409,157.86	\$157,635.51	\$692,969.95	\$325,000.00	\$50,000.00	(\$642,969.95)	(93%)
	Capital Outlay							
63-30	Capital Outlay Recreational & Other Improvmnts	.00	.00	.00	225,000.00	.00	.00	



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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 117 - Recreation Impact Fee Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 772 - Improvements								
Activity 572 - Parks & Recreation								
Capital Outlay								
68-99	Capital Outlay Hilltopper Field Imp.	14,402.03	.00	.00	.00	.00	.00	
	Capital Outlay Totals	\$14,402.03	\$0.00	\$0.00	\$225,000.00	\$0.00	\$0.00	+++
	Activity 572 - Parks & Recreation Totals	\$423,559.89	\$157,635.51	\$692,969.95	\$550,000.00	\$50,000.00	(\$642,969.95)	(93%)
	Division 772 - Improvements Totals	\$423,559.89	\$157,635.51	\$692,969.95	\$550,000.00	\$50,000.00	(\$642,969.95)	(93%)
	Department 72 - Parks & Recreation Totals	\$471,059.89	\$157,635.51	\$692,969.95	\$550,000.00	\$50,000.00	(\$642,969.95)	(93%)
Department 90 - Miscellaneous								
Division 900 - Miscellaneous Expenditures								
Activity 519 - Other Gen. Govt. Services								
Other Uses								
99-01	Other Non-Operating Contingency	.00	.00	103,030.00	.00	.00	(103,030.00)	(100)
	Other Uses Totals	\$0.00	\$0.00	\$103,030.00	\$0.00	\$0.00	(\$103,030.00)	(100%)
	Activity 519 - Other Gen. Govt. Services Totals	\$0.00	\$0.00	\$103,030.00	\$0.00	\$0.00	(\$103,030.00)	(100%)
	Division 900 - Miscellaneous Expenditures Totals	\$0.00	\$0.00	\$103,030.00	\$0.00	\$0.00	(\$103,030.00)	(100%)
	Department 90 - Miscellaneous Totals	\$0.00	\$0.00	\$103,030.00	\$0.00	\$0.00	(\$103,030.00)	(100%)
	EXPENSE TOTALS	\$471,059.89	\$157,635.51	\$795,999.95	\$550,000.00	\$50,000.00	(\$745,999.95)	(94%)
Fund 117 - Recreation Impact Fee Fund Totals								
	REVENUE TOTALS	\$49,000.00	\$183,500.00	\$795,999.95	\$100,000.00	\$50,000.00	(\$745,999.95)	(94%)
	EXPENSE TOTALS	\$471,059.89	\$157,635.51	\$795,999.95	\$550,000.00	\$50,000.00	(\$745,999.95)	(94%)
Fund 117 - Recreation Impact Fee Fund Totals		(\$422,059.89)	\$25,864.49	\$0.00	(\$450,000.00)	\$0.00	\$0.00	+++
Fund 118 - Neighborhood Services Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Intergovernmental Revenue								
331-010	Federal Grants HUD/CDBG-CV Round 1	21,041.69	.00	.00	.00	.00	.00	
331-690	Federal Grants HUD / Neighborhood Stabilization	.00	.00	.00	521,171.00	521,171.00	521,171.00	
331-701	Federal Grants HUD/Comm Devel Grant FY-19	99,740.37	24,884.57	.00	.00	.00	.00	
331-702	Federal Grants HUD/Comm Devel Grant FY-2019-20	31,128.00	29,666.55	.00	.00	.00	.00	



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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 118 - Neighborhood Services Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Intergovernmental Revenue								
331-703	Federal Grants HUD/Comm Devel Grant FY-2020-21	83,149.59	40,854.42	.00	.00	.00	.00	
331-704	Federal Grants HUD/Comm Devel Grant FY-2021-22	12,979.25	48,056.69	.00	.00	.00	.00	
331-705	Federal Grants HUD/Comm Devel Grant FY-2022-23	18,926.30	22,837.90	.00	.00	.00	.00	
331-706	Federal Grants HUD/Comm Devel Grant FY-2023-24	292,228.57	15,037.77	.00	.00	.00	.00	
331-707	Federal Grants HUD/Comm Devel Grant FY-2024-25	.00	178,768.85	444,593.00	.00	.00	(444,593.00)	(100)
331-708	Federal Grants HUD/Comm Devel Grant FY-2025-26	.00	.00	.00	444,593.00	444,593.00	444,593.00	
334-390	State Grants Fema-Residential Mitigation	11,519.10	.00	.00	.00	.00	.00	
334-690	State Grants Ship Program	506,065.02	.00	511,049.00	521,171.00	521,171.00	10,122.00	2
337-112	Local Grants PBC Agreements / SWA Demolition	8,254.50	.00	.00	.00	.00	.00	
Intergovernmental Revenue Totals		\$1,085,032.39	\$360,106.75	\$955,642.00	\$1,486,935.00	\$1,486,935.00	\$531,293.00	56%
Miscellaneous Revenues								
366-104	Contributions & Donations Adelphia/Fire/CRA-PLNG&Block 117	56,611.00	27,653.83	58,881.00	60,066.00	60,066.00	1,185.00	2
366-105	Contributions & Donations CRA-Fed Cup/Curb App/Tri-Rail/Fi	82,045.30	38,546.16	600,000.00	600,000.00	600,000.00	.00	
369-908	Other Miscellaneous Revenue Prom Notes/CDBG Recapture	70,256.91	39,154.10	.00	.00	.00	.00	
369-909	Other Miscellaneous Revenue Prom Note Repymnt/Ship/Home Pay	7.60	.00	.00	.00	.00	.00	
Miscellaneous Revenues Totals		\$208,920.81	\$105,354.09	\$658,881.00	\$660,066.00	\$660,066.00	\$1,185.00	0%
Other Sources								
381-100	Inter-Fund Transfers Received from General Fund	273,870.00	237,679.20	285,215.00	273,870.00	273,870.00	(11,345.00)	(4)
Other Sources Totals		\$273,870.00	\$237,679.20	\$285,215.00	\$273,870.00	\$273,870.00	(\$11,345.00)	(4%)
Other Source, Continued								
301-018	Budgetary Account Neighborhood Services	.00	.00	5,278,114.78	.00	2,622,126.00	(2,655,988.78)	(50)
303-018	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	426,433.11	.00	.00	(426,433.11)	(100)
Other Source, Continued Totals		\$0.00	\$0.00	\$5,704,547.89	\$0.00	\$2,622,126.00	(\$3,082,421.89)	(54%)
Division 000 - Administration Totals		\$1,567,823.20	\$703,140.04	\$7,604,285.89	\$2,420,871.00	\$5,042,997.00	(\$2,561,288.89)	(34%)
Department 00 - Administration Totals		\$1,567,823.20	\$703,140.04	\$7,604,285.89	\$2,420,871.00	\$5,042,997.00	(\$2,561,288.89)	(34%)
REVENUE TOTALS		\$1,567,823.20	\$703,140.04	\$7,604,285.89	\$2,420,871.00	\$5,042,997.00	(\$2,561,288.89)	(34%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 118 - Neighborhood Services Fund								
EXPENSE								
Department 54 - Neighborhood Services								
Division 510 - Federal Programs								
Activity 554 - Housing & Urban Development								
Operating Expenditures/Expenses								
49-28	Other Current Charges Econ. Dev. Buss. Ast. CDBG-CV R1	21,041.69	.00	539,156.00	539,156.00	539,156.00	.00	
49-29	Other Current Charges CDBG-CV R1 Rental Assistance	.00	.00	11,354.00	11,354.00	11,354.00	.00	
	Operating Expenditures/Expenses Totals	\$21,041.69	\$0.00	\$550,510.00	\$550,510.00	\$550,510.00	\$0.00	0%
Activity 554 - Housing & Urban Development		\$21,041.69	\$0.00	\$550,510.00	\$550,510.00	\$550,510.00	\$0.00	0%
	Totals	\$21,041.69	\$0.00	\$550,510.00	\$550,510.00	\$550,510.00	\$0.00	0%
Division 510 - Federal Programs	Totals	\$21,041.69	\$0.00	\$550,510.00	\$550,510.00	\$550,510.00	\$0.00	0%
Division 511 - CDBG Program Plan Admin								
Activity 554 - Housing & Urban Development								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	60,412.92	36,345.13	64,966.00	65,558.00	65,558.00	592.00	1
21-10	FICA Taxes Employer FICA	4,372.57	2,630.85	4,970.00	5,016.00	5,016.00	46.00	1
22-10	Retirement Contributions General Employees Retirement	4,199.00	3,819.84	5,005.00	7,061.00	4,741.00	(264.00)	(5)
23-10	Life & Health Insurance Health Insurance	9,421.36	6,875.12	10,394.00	12,406.00	12,406.00	2,012.00	19
23-20	Life & Health Insurance Life Insurance	129.60	106.54	183.00	182.00	182.00	(1.00)	(1)
23-30	Life & Health Insurance Disability Insurance	138.60	84.75	155.00	191.00	191.00	36.00	23
24-10	Workers Compensation Workers Compensation	71.04	53.30	64.00	74.00	74.00	10.00	16
25-10	Other Employee Benefits Unemployment Compensation	21.00	13.09	22.00	22.00	22.00	.00	
27-10	Other Employee Benefits Employee Assistance Program	6.36	9.31	16.00	17.00	17.00	1.00	6
	Personnel Services Totals	\$78,772.45	\$49,937.93	\$85,775.00	\$90,527.00	\$88,207.00	\$2,432.00	3%
Operating Expenditures/Expenses								
32-10	Accounting & Auditing Audit & Accounting Fees	824.77	790.00	1,967.00	1,967.00	1,967.00	.00	
40-10	Travel & Per Diem Travel & Training	67.85	.00	.00	.00	.00	.00	
42-10	Freight & Postage Services Postage	4.14	74.44	100.00	100.00	100.00	.00	
49-50	Other Current Charges Advertising	667.52	246.40	.00	.00	.00	.00	
49-90	Other Current Charges Other Current Charges	81.20	.00	.00	.00	.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	1,290.00	350.00	1,047.00	1,147.00	1,147.00	100.00	10
	Operating Expenditures/Expenses Totals	\$2,935.48	\$1,460.84	\$3,114.00	\$3,214.00	\$3,214.00	\$100.00	3%
Activity 554 - Housing & Urban Development		\$81,707.93	\$51,398.77	\$88,889.00	\$93,741.00	\$91,421.00	\$2,532.00	3%
	Totals	\$81,707.93	\$51,398.77	\$88,889.00	\$93,741.00	\$91,421.00	\$2,532.00	3%
Division 511 - CDBG Program Plan Admin	Totals	\$81,707.93	\$51,398.77	\$88,889.00	\$93,741.00	\$91,421.00	\$2,532.00	3%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 118 - Neighborhood Services Fund								
EXPENSE								
Department 54 - Neighborhood Services								
Division 513 - CDBG Housing Rehab Federal								
Activity 554 - Housing & Urban Development								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	158,203.22	110,904.93	161,149.00	171,298.00	171,298.00	10,149.00	6
14-10	Overtime Overtime /Call-Out Pay	1,094.41	2,775.94	1,500.00	1,500.00	1,500.00	.00	
21-10	FICA Taxes Employer FICA	11,901.72	8,490.61	12,405.00	13,219.00	13,219.00	814.00	7
22-10	Retirement Contributions General Employees Retirement	11,399.00	12,196.08	13,586.00	18,620.00	12,502.00	(1,084.00)	(8)
23-10	Life & Health Insurance Health Insurance	31,404.36	26,564.52	32,481.00	38,769.00	38,769.00	6,288.00	19
23-20	Life & Health Insurance Life Insurance	432.00	451.78	570.00	570.00	570.00	.00	
23-30	Life & Health Insurance Disability Insurance	370.17	268.01	385.00	500.00	500.00	115.00	30
24-10	Workers Compensation Workers Compensation	633.96	475.80	571.00	664.00	664.00	93.00	16
25-10	Other Employee Benefits Unemployment Compensation	70.08	52.56	70.00	70.00	70.00	.00	
27-10	Other Employee Benefits Employee Assistance Program	21.36	37.44	49.00	54.00	54.00	5.00	10
Personnel Services Totals		\$215,530.28	\$162,217.67	\$222,766.00	\$245,264.00	\$239,146.00	\$16,380.00	7%
Operating Expenditures/Expenses								
40-10	Travel & Per Diem Travel & Training	11.00	.00	2,000.00	2,000.00	2,000.00	.00	
41-11	Communication Services Portable Phones / MDD	414.00	.00	414.00	414.00	414.00	.00	
44-45	Rentals & Leases Vehicle Rental / Garage	6,159.96	5,120.80	6,145.00	7,030.00	7,030.00	885.00	14
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	1,046.03	1,167.47	2,450.00	2,950.00	2,950.00	500.00	20
49-19	Other Current Charges Housing Rehabilitation	253,608.41	285,123.65	1,508,820.83	51,226.00	51,226.00	(1,457,594.83)	(97)
49-90	Other Current Charges Other Current Charges	21.20	.00	.00	.00	.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	.00	.00	100.00	100.00	100.00	.00	
52-10	Operating Supplies Fuel & Lube	958.76	628.68	1,600.00	1,300.00	1,300.00	(300.00)	(19)
52-33	Operating Supplies Uniform / Linen Service	786.00	749.30	1,200.00	1,200.00	1,200.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	.00	.00	200.00	200.00	200.00	.00	
Operating Expenditures/Expenses Totals		\$263,005.36	\$292,789.90	\$1,522,929.83	\$66,420.00	\$66,420.00	(\$1,456,509.83)	(96%)
Activity 554 - Housing & Urban Development Totals		\$478,535.64	\$455,007.57	\$1,745,695.83	\$311,684.00	\$305,566.00	(\$1,440,129.83)	(82%)
Division 513 - CDBG Housing Rehab Federal Totals		\$478,535.64	\$455,007.57	\$1,745,695.83	\$311,684.00	\$305,566.00	(\$1,440,129.83)	(82%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 118	Neighborhood Services Fund							
EXPENSE								
Department	54 - Neighborhood Services							
Division	514 - CDBG Misc. Exp-Federal Grant							
Activity	554 - Housing & Urban Development							
Operating Expenditures/Expenses								
34-20	Other Contractual Services Unsafe Buildings & Structures	.00	.00	9,521.00	9,521.00	9,521.00	.00	
49-12	Other Current Charges Micro Lending	.00	.00	40,609.00	40,609.00	40,609.00	.00	
Operating Expenditures/Expenses Totals		\$0.00	\$0.00	\$50,130.00	\$50,130.00	\$50,130.00	\$0.00	0%
Activity	554 - Housing & Urban Development	\$0.00	\$0.00	\$50,130.00	\$50,130.00	\$50,130.00	\$0.00	0%
Totals								
Division	514 - CDBG Misc. Exp-Federal Grant Totals	\$0.00	\$0.00	\$50,130.00	\$50,130.00	\$50,130.00	\$0.00	0%
Division	515 - CDBG Grants & Aids-Federal Grant							
Activity	554 - Housing & Urban Development							
Grants and Aids								
82-13	Grants Aid to Private Organizations Urban League	4,000.00	2,500.00	12,750.00	.00	.00	(12,750.00)	(100)
82-26	Grants Aid to Private Organizations Knights Of Pythagoras	35,993.20	26,044.99	69,345.60	.00	.00	(69,345.60)	(100)
82-27	Grants Aid to Private Organizations Legal Aid Society Of PBC	738.40	2,300.40	13,461.60	.00	.00	(13,461.60)	(100)
82-60	Grants Aid to Private Organizations Other Grants & Aid	.00	.00	(.95)	66,688.00	66,688.00	66,688.95	(7,019,889)
Grants and Aids Totals		\$40,731.60	\$30,845.39	\$95,556.25	\$66,688.00	\$66,688.00	(\$28,868.25)	(30%)
Activity	554 - Housing & Urban Development	\$40,731.60	\$30,845.39	\$95,556.25	\$66,688.00	\$66,688.00	(\$28,868.25)	(30%)
Totals								
Division	515 - CDBG Grants & Aids-Federal Grant Totals	\$40,731.60	\$30,845.39	\$95,556.25	\$66,688.00	\$66,688.00	(\$28,868.25)	(30%)
Division	520 - CRA Program Projects							
Activity	554 - Housing & Urban Development							
Operating Expenditures/Expenses								
34-67	Other Contractual Services Curb Appeal Program	82,045.30	54,242.56	621,530.75	600,000.00	600,000.00	(21,530.75)	(3)
Operating Expenditures/Expenses Totals		\$82,045.30	\$54,242.56	\$621,530.75	\$600,000.00	\$600,000.00	(\$21,530.75)	(3%)
Activity	554 - Housing & Urban Development	\$82,045.30	\$54,242.56	\$621,530.75	\$600,000.00	\$600,000.00	(\$21,530.75)	(3%)
Totals								
Division	520 - CRA Program Projects Totals	\$82,045.30	\$54,242.56	\$621,530.75	\$600,000.00	\$600,000.00	(\$21,530.75)	(3%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 118	Neighborhood Services Fund							
EXPENSE								
Department	54 - Neighborhood Services							
Division	522 - Workforce Housing							
Activity	554 - Housing & Urban Development							
Operating Expenditures/Expenses								
49-02	Other Current Charges Development Costs	.00	.00	6,000.00	6,000.00	6,000.00	.00	
49-19	Other Current Charges Housing Rehabilitation	45,224.20	37,937.22	196,351.50	126,351.00	126,351.00	(70,000.50)	(36)
49-25	Other Current Charges Homeowner Subsidy	78,468.00	30,000.00	280,033.00	280,033.00	280,033.00	.00	
49-26	Other Current Charges Rental Assistance	15,014.92	15,125.00	49,115.00	39,115.00	39,115.00	(10,000.00)	(20)
49-51	Other Current Charges Property Acquisition	.00	.00	.00	100,000.00	100,000.00	100,000.00	
Operating Expenditures/Expenses Totals		\$138,707.12	\$83,062.22	\$531,499.50	\$551,499.00	\$551,499.00	\$19,999.50	4%
Activity	554 - Housing & Urban Development	\$138,707.12	\$83,062.22	\$531,499.50	\$551,499.00	\$551,499.00	\$19,999.50	4%
Totals								
Division	522 - Workforce Housing Totals	\$138,707.12	\$83,062.22	\$531,499.50	\$551,499.00	\$551,499.00	\$19,999.50	4%
Division	524 - SWA Blighted Grant							
Activity	554 - Housing & Urban Development							
Operating Expenditures/Expenses								
34-20	Other Contractual Services Unsafe Buildings & Structures	18,142.00	.00	.00	.00	.00	.00	
Operating Expenditures/Expenses Totals		\$18,142.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Activity	554 - Housing & Urban Development	\$18,142.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Totals								
Division	524 - SWA Blighted Grant Totals	\$18,142.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Division	530 - Neighborhood Improvement							
Activity	554 - Housing & Urban Development							
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	141,799.38	128,316.83	142,811.00	151,438.00	151,438.00	8,627.00	6
14-10	Overtime Overtime /Call-Out Pay	1,179.68	2,244.85	1,200.00	1,400.00	1,400.00	200.00	17
15-60	Special Pay Other Taxable Pay	.00	71.08	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	10,735.28	9,830.38	11,018.00	11,693.00	11,693.00	675.00	6
22-10	Retirement Contributions General Employees Retirement	11,149.00	14,088.37	12,261.00	16,461.00	11,052.00	(1,209.00)	(10)
23-10	Life & Health Insurance Health Insurance	39,256.00	41,282.70	40,332.00	48,462.00	48,462.00	8,130.00	20
23-20	Life & Health Insurance Life Insurance	504.00	601.59	627.00	656.00	656.00	29.00	5
23-30	Life & Health Insurance Disability Insurance	332.33	309.60	341.00	441.00	441.00	100.00	29
24-10	Workers Compensation Workers Compensation	99.00	74.20	89.00	103.00	103.00	14.00	16
25-10	Other Employee Benefits Unemployment Compensation	87.60	80.30	87.00	87.00	87.00	.00	
27-10	Other Employee Benefits Employee Assistance Program	26.76	57.20	62.00	68.00	68.00	6.00	10
Personnel Services Totals		\$205,169.03	\$196,957.10	\$208,828.00	\$230,809.00	\$225,400.00	\$16,572.00	8%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 118 - Neighborhood Services Fund								
EXPENSE								
Department 54 - Neighborhood Services								
Division 530 - Neighborhood Improvement								
Activity 554 - Housing & Urban Development								
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	139.47	19,419.22	21,691.13	2,300.00	2,400.00	(19,291.13)	(89)
40-10	Travel & Per Diem Travel & Training	2,078.15	1,038.76	4,500.00	4,500.00	4,500.00	.00	
42-10	Freight & Postage Services Postage	974.14	694.12	450.00	600.00	600.00	150.00	33
43-10	Utility Services Electricity	3,922.07	3,287.48	3,921.00	4,783.00	4,783.00	862.00	22
43-15	Utility Services Water & Sewer	5,171.87	6,668.27	12,316.00	6,742.00	6,742.00	(5,574.00)	(45)
43-20	Utility Services Irrigation Water	10,748.72	(4,972.94)	13,329.00	12,563.00	12,563.00	(766.00)	(6)
43-25	Utility Services Stormwater Assessment Fee	781.00	.00	1,165.00	1,548.00	.00	(1,165.00)	(100)
43-35	Utility Services Waste Collection & Disposal	2,368.73	2,350.24	278.00	2,639.00	2,639.00	2,361.00	849
45-10	Insurance General Liability	3,575.04	2,979.20	5,584.00	6,843.00	6,843.00	1,259.00	23
47-10	Printing & Binding Printing & Binding	647.29	.00	1,000.00	1,000.00	1,000.00	.00	
48-15	Promotional Activities Special Events	3,814.18	1,766.76	15,000.00	15,500.00	15,500.00	500.00	3
49-19	Other Current Charges Housing Rehabilitation	3,083.38	5,578.10	10,000.00	10,000.00	10,000.00	.00	
49-50	Other Current Charges Advertising	.00	104.34	500.00	500.00	500.00	.00	
49-90	Other Current Charges Other Current Charges	333.94	63.60	550.00	550.00	550.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	438.01	223.39	750.00	.00	.00	(750.00)	(100)
51-15	Office Supplies Other Office Supplies	724.75	.00	500.00	1,250.00	500.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	4,725.00	.00	.00	.00	.00	.00	
52-20	Operating Supplies General Operating Supplies	366.65	.00	500.00	400.00	400.00	(100.00)	(20)
54-11	Books Pubs Subs & Memberships Subscriptions	4,027.76	3,240.00	.00	3,240.00	3,240.00	3,240.00	
54-13	Books Pubs Subs & Memberships Memberships	.00	.00	143.00	143.00	143.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	1,115.00	395.00	3,500.00	3,500.00	3,500.00	.00	
Operating Expenditures/Expenses Totals		\$49,035.15	\$42,835.54	\$95,677.13	\$78,601.00	\$76,403.00	(\$19,274.13)	(20%)
Activity 554 - Housing & Urban Development		\$254,204.18	\$239,792.64	\$304,505.13	\$309,410.00	\$301,803.00	(\$2,702.13)	(1%)
Totals								
Division 530 - Neighborhood Improvement	Totals	\$254,204.18	\$239,792.64	\$304,505.13	\$309,410.00	\$301,803.00	(\$2,702.13)	(1%)
Division 535 - UDAG								
Activity 554 - Housing & Urban Development								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	1,040.64	784.68	.00	.00	.00	.00	
13-10	Other Salaries/ Wages Part Time Wages	113,232.04	80,197.41	159,598.00	159,598.00	159,598.00	.00	
14-10	Overtime Overtime /Call-Out Pay	780.51	106.35	1,200.00	1,200.00	1,200.00	.00	
21-10	FICA Taxes Employer FICA	8,811.98	6,209.77	10,077.00	12,302.00	12,302.00	2,225.00	22



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 118	Neighborhood Services Fund							
EXPENSE								
Department	54 - Neighborhood Services							
Division	535 - UDAG							
Activity	554 - Housing & Urban Development							
Personnel Services								
25-10	Other Employee Benefits Unemployment Compensation	105.12	90.52	779.00	779.00	779.00	.00	
Personnel Services Totals		\$123,970.29	\$87,388.73	\$171,654.00	\$173,879.00	\$173,879.00	\$2,225.00	1%
Operating Expenditures/Expenses								
40-10	Travel & Per Diem Travel & Training	114.00	94.00	.00	.00	.00	.00	
49-19	Other Current Charges Housing Rehabilitation	20,536.20	94,448.06	770,196.50	720,196.00	720,196.00	(50,000.50)	(6)
49-25	Other Current Charges Homeowner Subsidy	219,250.00	138,017.00	436,250.00	223,233.00	223,233.00	(213,017.00)	(49)
49-28	Other Current Charges Econ. Dev. Buss. Ast. CDBG-CV R1	.00	.00	680,000.00	380,000.00	380,000.00	(300,000.00)	(44)
52-33	Operating Supplies Uniform / Linen Service	.00	.00	200.00	200.00	200.00	.00	
Operating Expenditures/Expenses Totals		\$239,900.20	\$232,559.06	\$1,886,646.50	\$1,323,629.00	\$1,323,629.00	(\$563,017.50)	(30%)
Grants and Aids								
82-60	Grants Aid to Private Organizations Other Grants & Aid	162,890.00	95,000.00	429,310.00	234,800.00	234,800.00	(194,510.00)	(45)
Grants and Aids Totals		\$162,890.00	\$95,000.00	\$429,310.00	\$234,800.00	\$234,800.00	(\$194,510.00)	(45%)
Activity 554 - Housing & Urban Development Totals		\$526,760.49	\$414,947.79	\$2,487,610.50	\$1,732,308.00	\$1,732,308.00	(\$755,302.50)	(30%)
Division 535 - UDAG Totals		\$526,760.49	\$414,947.79	\$2,487,610.50	\$1,732,308.00	\$1,732,308.00	(\$755,302.50)	(30%)
Division	540 - SHIP Program State Grant							
Activity	554 - Housing & Urban Development							
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	40,214.21	20,501.35	36,544.00	36,877.00	104,519.00	67,975.00	186
21-10	FICA Taxes Employer FICA	2,910.31	1,483.70	2,795.00	2,821.00	7,996.00	5,201.00	186
22-10	Retirement Contributions General Employees Retirement	2,799.00	2,164.16	3,336.00	3,970.00	2,665.00	(671.00)	(20)
23-10	Life & Health Insurance Health Insurance	7,851.00	3,894.28	5,847.00	6,978.00	24,450.00	18,603.00	318
23-20	Life & Health Insurance Life Insurance	86.40	59.92	103.00	102.00	292.00	189.00	183
23-30	Life & Health Insurance Disability Insurance	92.43	48.07	87.00	107.00	304.00	217.00	249
24-10	Workers Compensation Workers Compensation	21.00	15.00	18.00	21.00	21.00	3.00	17
25-10	Other Employee Benefits Unemployment Compensation	14.04	7.35	13.00	12.00	47.00	34.00	262



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 118 - Neighborhood Services Fund								
EXPENSE								
Department 54 - Neighborhood Services								
Division 540 - SHIP Program State Grant								
Activity 554 - Housing & Urban Development								
Personnel Services								
27-10	Other Employee Benefits Employee Assistance Program	4.32	5.25	9.00	9.00	36.00	27.00	300
	Personnel Services Totals	\$53,992.71	\$28,179.08	\$48,752.00	\$50,897.00	\$140,330.00	\$91,578.00	188%
	Operating Expenditures/Expenses							
40-10	Travel & Per Diem Travel & Training	45.23	324.94	784.00	784.00	784.00	.00	
42-10	Freight & Postage Services Postage	19.48	25.12	50.00	50.00	50.00	.00	
49-19	Other Current Charges Housing Rehabilitation	99,746.57	38,604.62	436,648.93	153,315.00	153,315.00	(283,333.93)	(65)
49-25	Other Current Charges Homeowner Subsidy	287,818.80	.00	280,694.00	204,420.00	204,420.00	(76,274.00)	(27)
49-26	Other Current Charges Rental Assistance	62,014.00	90,926.76	102,210.00	102,210.00	102,210.00	.00	
49-50	Other Current Charges Advertising	139.59	191.29	200.00	300.00	300.00	100.00	50
49-90	Other Current Charges Other Current Charges	186.30	95.40	119.00	119.00	119.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	200.00	200.00	200.00	200.00	200.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	1,902.34	1,160.00	1,000.00	1,000.00	1,000.00	.00	
	Operating Expenditures/Expenses Totals	\$452,072.31	\$131,528.13	\$821,905.93	\$462,398.00	\$462,398.00	(\$359,507.93)	(44%)
Activity 554 - Housing & Urban Development	Totals	\$506,065.02	\$159,707.21	\$870,657.93	\$513,295.00	\$602,728.00	(\$267,929.93)	(31%)
Division 540 - SHIP Program State Grant	Totals	\$506,065.02	\$159,707.21	\$870,657.93	\$513,295.00	\$602,728.00	(\$267,929.93)	(31%)
Division 541 - DCA-Neigh. Stabilization Prgm.								
Activity 554 - Housing & Urban Development								
Capital Outlay								
62-11	Capital Outlay Property Acquisition	.00	.00	175,292.00	175,292.00	175,292.00	.00	
	Capital Outlay Totals	\$0.00	\$0.00	\$175,292.00	\$175,292.00	\$175,292.00	\$0.00	0%
Activity 554 - Housing & Urban Development	Totals	\$0.00	\$0.00	\$175,292.00	\$175,292.00	\$175,292.00	\$0.00	0%
Division 541 - DCA-Neigh. Stabilization Prgm.	Totals	\$0.00	\$0.00	\$175,292.00	\$175,292.00	\$175,292.00	\$0.00	0%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 118 - Neighborhood Services Fund								
EXPENSE								
Department 54 - Neighborhood Services								
Division 542 - FEMA-Residential Mitigation								
Activity 554 - Housing & Urban Development								
Operating Expenditures/Expenses								
49-19 Other Current Charges Housing Rehabilitation		.00	.00	15,052.00	15,052.00	15,052.00	.00	
Operating Expenditures/Expenses Totals		\$0.00	\$0.00	\$15,052.00	\$15,052.00	\$15,052.00	\$0.00	0%
Activity 554 - Housing & Urban Development		\$0.00	\$0.00	\$15,052.00	\$15,052.00	\$15,052.00	\$0.00	0%
Totals		\$0.00	\$0.00	\$15,052.00	\$15,052.00	\$15,052.00	\$0.00	0%
Division 542 - FEMA-Residential Mitigation Totals		\$0.00	\$0.00	\$15,052.00	\$15,052.00	\$15,052.00	\$0.00	0%
Department 54 - Neighborhood Services Totals		\$2,147,940.97	\$1,489,004.15	\$7,536,928.89	\$4,969,609.00	\$5,042,997.00	(\$2,493,931.89)	(33%)
Department 90 - Miscellaneous								
Division 900 - Miscellaneous Expenditures								
Activity 519 - Other Gen. Govt. Services								
Other Uses								
99-11 Other Non-Operating Contingency/Rollover cncl'd PO		.00	.00	67,357.00	67,357.00	.00	(67,357.00)	(100)
Other Uses Totals		\$0.00	\$0.00	\$67,357.00	\$67,357.00	\$0.00	(\$67,357.00)	(100%)
Activity 519 - Other Gen. Govt. Services Totals		\$0.00	\$0.00	\$67,357.00	\$67,357.00	\$0.00	(\$67,357.00)	(100%)
Division 900 - Miscellaneous Expenditures Totals		\$0.00	\$0.00	\$67,357.00	\$67,357.00	\$0.00	(\$67,357.00)	(100%)
Department 90 - Miscellaneous Totals		\$0.00	\$0.00	\$67,357.00	\$67,357.00	\$0.00	(\$67,357.00)	(100%)
EXPENSE TOTALS		\$2,147,940.97	\$1,489,004.15	\$7,604,285.89	\$5,036,966.00	\$5,042,997.00	(\$2,561,288.89)	(34%)
Fund 118 - Neighborhood Services Fund Totals								
REVENUE TOTALS		\$1,567,823.20	\$703,140.04	\$7,604,285.89	\$2,420,871.00	\$5,042,997.00	(\$2,561,288.89)	(34%)
EXPENSE TOTALS		\$2,147,940.97	\$1,489,004.15	\$7,604,285.89	\$5,036,966.00	\$5,042,997.00	(\$2,561,288.89)	(34%)
Fund 118 - Neighborhood Services Fund Totals		(\$580,117.77)	(\$785,864.11)	\$0.00	(\$2,616,095.00)	\$0.00	\$0.00	+++
Fund 119 - Beautification Trust Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Miscellaneous Revenues								
366-101 Contributions & Donations Donations		57,538.70	28,032.00	100,000.00	100,000.00	.00	(100,000.00)	(100)
369-905 Other Miscellaneous Revenue Recovery Of Prior Yrs Exp		.00	6.39	.00	.00	.00	.00	
Miscellaneous Revenues Totals		\$57,538.70	\$28,038.39	\$100,000.00	\$100,000.00	\$0.00	(\$100,000.00)	(100%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 119 - Beautification Trust Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Other Sources								
381-100	Inter-Fund Transfers Received from General Fund	1,119,999.96	1,347,230.00	1,616,676.00	1,616,676.00	1,616,676.00	.00	
381-105	Inter-Fund Transfers Received from W & S Fund	5,190.00	4,325.00	5,190.00	5,190.00	5,190.00	.00	
Other Sources Totals		\$1,125,189.96	\$1,351,555.00	\$1,621,866.00	\$1,621,866.00	\$1,621,866.00	\$0.00	0%
Other Source, Continued								
301-101	Budgetary Account Prior Year Surplus	.00	.00	334,757.00	.00	463,319.00	128,562.00	38
303-190	Prior Year Encumbrances Prior Years Encumbrances	.00	.00	3,510.00	.00	.00	(3,510.00)	(100)
Other Source, Continued Totals		\$0.00	\$0.00	\$338,267.00	\$0.00	\$463,319.00	\$125,052.00	37%
Division 000 - Administration Totals		\$1,182,728.66	\$1,379,593.39	\$2,060,133.00	\$1,721,866.00	\$2,085,185.00	\$25,052.00	1%
Department 00 - Administration Totals		\$1,182,728.66	\$1,379,593.39	\$2,060,133.00	\$1,721,866.00	\$2,085,185.00	\$25,052.00	1%
REVENUE TOTALS		\$1,182,728.66	\$1,379,593.39	\$2,060,133.00	\$1,721,866.00	\$2,085,185.00	\$25,052.00	1%
EXPENSE								
Department 72 - Parks & Recreation								
Division 730 - Parks								
Activity 572 - Parks & Recreation								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	144,119.82	131,193.55	150,883.00	167,826.00	167,826.00	16,943.00	11
14-10	Overtime Overtime /Call-Out Pay	9,307.33	8,163.49	10,000.00	10,000.00	10,000.00	.00	
14-20	Overtime Reimbursable Overtime	1,784.43	.00	.00	2,000.00	2,000.00	2,000.00	
14-30	Overtime Special Events	4,477.64	6,284.98	7,000.00	7,000.00	7,000.00	.00	
21-10	FICA Taxes Employer FICA	12,525.93	11,406.15	13,433.00	15,127.00	15,127.00	1,694.00	13
22-10	Retirement Contributions General Employees Retirement	10,237.00	14,234.02	12,201.00	18,136.00	12,177.00	(24.00)	
23-10	Life & Health Insurance Health Insurance	47,107.00	49,539.24	48,183.00	58,154.00	58,154.00	9,971.00	21
23-20	Life & Health Insurance Life Insurance	396.00	523.05	570.00	570.00	570.00	.00	
23-30	Life & Health Insurance Disability Insurance	337.59	314.87	361.00	490.00	490.00	129.00	36
24-10	Workers Compensation Workers Compensation	28,350.00	21,278.30	25,534.00	29,720.00	29,720.00	4,186.00	16
25-10	Other Employee Benefits Unemployment Compensation	105.12	96.36	105.00	105.00	105.00	.00	
27-10	Other Employee Benefits Employee Assistance Program	32.04	68.64	74.00	82.00	82.00	8.00	11
Personnel Services Totals		\$258,779.90	\$243,102.65	\$268,344.00	\$309,210.00	\$303,251.00	\$34,907.00	13%
Operating Expenditures/Expenses								
34-10	Other Contractual Services Temporary Services	9,881.36	6,102.57	8,000.00	8,000.00	8,000.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 119 - Beautification Trust Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 730 - Parks								
Activity 572 - Parks & Recreation								
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	424,759.39	294,489.03	521,657.00	469,717.00	469,717.00	(51,940.00)	(10)
41-11	Communication Services Portable Phones / MDD	207.00	.00	207.00	207.00	207.00	.00	
43-10	Utility Services Electricity	14,796.08	12,753.88	67,208.00	81,994.00	81,994.00	14,786.00	22
43-20	Utility Services Irrigation Water	418,387.56	533,298.73	576,856.00	503,030.00	503,030.00	(73,826.00)	(13)
44-45	Rentals & Leases Vehicle Rental / Garage	5,030.04	4,596.70	5,516.00	7,540.00	7,540.00	2,024.00	37
45-10	Insurance General Liability	19,011.00	15,842.50	29,696.00	36,389.00	36,389.00	6,693.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	523.56	2,629.56	2,450.00	2,450.00	2,450.00	.00	
46-12	Repair and Maintenance Service Beautification Maintenance	3,204.24	11,660.00	100,000.00	100,000.00	100,000.00	.00	
46-15	Repair and Maintenance Service Equipment Maintenance	5,346.70	3,066.24	11,000.00	26,000.00	26,000.00	15,000.00	136
46-35	Repair and Maintenance Service Irrigation Maintenance	21,936.06	19,967.21	20,000.00	30,000.00	30,000.00	10,000.00	50
46-40	Repair and Maintenance Service Other Repair Maintenance	4,730.51	1,500.00	5,000.00	15,000.00	15,000.00	10,000.00	200
48-16	Promotional Activities Employee Recognition Awards	.00	.00	500.00	500.00	500.00	.00	
49-35	Other Current Charges Share of Administrative Expense	125,052.00	144,268.30	173,122.00	173,122.00	224,940.00	51,818.00	30
52-10	Operating Supplies Fuel & Lube	3,001.00	1,982.26	4,000.00	3,900.00	3,900.00	(100.00)	(3)
52-20	Operating Supplies General Operating Supplies	4,856.06	6,680.57	5,800.00	7,500.00	7,500.00	1,700.00	29
52-27	Operating Supplies Equipment < \$5,000	2,148.40	.00	9,440.00	9,440.00	9,440.00	.00	
52-30	Operating Supplies Chemicals	5,585.16	1,130.06	40,827.00	40,827.00	40,827.00	.00	
52-33	Operating Supplies Uniform / Linen Service	1,336.90	4,130.33	12,000.00	12,000.00	12,000.00	.00	
52-35	Operating Supplies Building Materials	555.19	.00	.00	.00	.00	.00	
52-36	Operating Supplies Janitorial Supplies	10,830.00	10,884.10	7,500.00	15,000.00	15,000.00	7,500.00	100
52-41	Operating Supplies Gardening Supplies	96,557.88	83,966.50	191,010.00	187,500.00	187,500.00	(3,510.00)	(2)
Operating Expenditures/Expenses Totals		\$1,177,736.09	\$1,158,948.54	\$1,791,789.00	\$1,730,116.00	\$1,781,934.00	(\$9,855.00)	(1%)
Activity 572 - Parks & Recreation Totals		\$1,436,515.99	\$1,402,051.19	\$2,060,133.00	\$2,039,326.00	\$2,085,185.00	\$25,052.00	1%
Division 730 - Parks Totals		\$1,436,515.99	\$1,402,051.19	\$2,060,133.00	\$2,039,326.00	\$2,085,185.00	\$25,052.00	1%
Department 72 - Parks & Recreation Totals		\$1,436,515.99	\$1,402,051.19	\$2,060,133.00	\$2,039,326.00	\$2,085,185.00	\$25,052.00	1%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 119 - Beautification Trust Fund								
EXPENSE								
Department 91 - Transfers								
Division 910 - Transfers								
Activity 581 - Inter-Fund Group Xfrs Out								
Other Uses								
91-15	Non-Operating Transfers Transfers to General Fund (001)	.00	.00	.00	407,510.00	.00	.00	
	Other Uses Totals	\$0.00	\$0.00	\$0.00	\$407,510.00	\$0.00	\$0.00	+++
Activity 581 - Inter-Fund Group Xfrs Out Totals		\$0.00	\$0.00	\$0.00	\$407,510.00	\$0.00	\$0.00	+++
Division 910 - Transfers Totals		\$0.00	\$0.00	\$0.00	\$407,510.00	\$0.00	\$0.00	+++
Department 91 - Transfers Totals		\$0.00	\$0.00	\$0.00	\$407,510.00	\$0.00	\$0.00	+++
	EXPENSE TOTALS	\$1,436,515.99	\$1,402,051.19	\$2,060,133.00	\$2,446,836.00	\$2,085,185.00	\$25,052.00	1%
Fund 119 - Beautification Trust Fund Totals								
	REVENUE TOTALS	\$1,182,728.66	\$1,379,593.39	\$2,060,133.00	\$1,721,866.00	\$2,085,185.00	\$25,052.00	1%
	EXPENSE TOTALS	\$1,436,515.99	\$1,402,051.19	\$2,060,133.00	\$2,446,836.00	\$2,085,185.00	\$25,052.00	1%
Fund 119 - Beautification Trust Fund Totals		(\$253,787.33)	(\$22,457.80)	\$0.00	(\$724,970.00)	\$0.00	\$0.00	+++
Fund 120 - Local Option Gas Tax Five Cents								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Taxes								
312-420	State Revenue Sharing Local Option Gas Tax Five Cents	455,100.99	382,886.60	407,510.00	407,510.00	407,510.00	.00	
	Taxes Totals	\$455,100.99	\$382,886.60	\$407,510.00	\$407,510.00	\$407,510.00	\$0.00	0%
Other Source, Continued								
303-010	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	530,359.46	.00	.00	(\$530,359.46)	(100)
	Other Source, Continued Totals	\$0.00	\$0.00	\$530,359.46	\$0.00	\$0.00	(\$530,359.46)	(100%)
Division 000 - Administration Totals		\$455,100.99	\$382,886.60	\$937,869.46	\$407,510.00	\$407,510.00	(\$530,359.46)	(57%)
Department 00 - Administration Totals		\$455,100.99	\$382,886.60	\$937,869.46	\$407,510.00	\$407,510.00	(\$530,359.46)	(57%)
	REVENUE TOTALS	\$455,100.99	\$382,886.60	\$937,869.46	\$407,510.00	\$407,510.00	(\$530,359.46)	(57%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 120 - Local Option Gas Tax Five Cents								
EXPENSE								
Department 41 - Public Works								
Division 340 - Streets Alleys Sidewalks								
Activity 541 - Road & Street Facilities								
Capital Outlay								
63-07	Capital Outlay Alleyway Maintenance	44,281.67	529,712.30	530,359.46	.00	.00	(530,359.46)	(100)
	Capital Outlay Totals	\$44,281.67	\$529,712.30	\$530,359.46	\$0.00	\$0.00	(\$530,359.46)	(100%)
	Activity 541 - Road & Street Facilities Totals	\$44,281.67	\$529,712.30	\$530,359.46	\$0.00	\$0.00	(\$530,359.46)	(100%)
	Division 340 - Streets Alleys Sidewalks Totals	\$44,281.67	\$529,712.30	\$530,359.46	\$0.00	\$0.00	(\$530,359.46)	(100%)
	Department 41 - Public Works Totals	\$44,281.67	\$529,712.30	\$530,359.46	\$0.00	\$0.00	(\$530,359.46)	(100%)
Department 91 - Transfers								
Division 910 - Transfers								
Activity 581 - Inter-Fund Group Xfrs Out								
Other Uses								
91-50	Non-Operating Transfers Transfer to Gen Constr. (334)	.00	339,591.70	407,510.00	407,510.00	407,510.00	.00	
	Other Uses Totals	\$0.00	\$339,591.70	\$407,510.00	\$407,510.00	\$407,510.00	\$0.00	0%
	Activity 581 - Inter-Fund Group Xfrs Out Totals	\$0.00	\$339,591.70	\$407,510.00	\$407,510.00	\$407,510.00	\$0.00	0%
	Division 910 - Transfers Totals	\$0.00	\$339,591.70	\$407,510.00	\$407,510.00	\$407,510.00	\$0.00	0%
	Department 91 - Transfers Totals	\$0.00	\$339,591.70	\$407,510.00	\$407,510.00	\$407,510.00	\$0.00	0%
	EXPENSE TOTALS	\$44,281.67	\$869,304.00	\$937,869.46	\$407,510.00	\$407,510.00	(\$530,359.46)	(57%)
Fund 120 - Local Option Gas Tax Five Cents Totals								
	REVENUE TOTALS	\$455,100.99	\$382,886.60	\$937,869.46	\$407,510.00	\$407,510.00	(\$530,359.46)	(57%)
	EXPENSE TOTALS	\$44,281.67	\$869,304.00	\$937,869.46	\$407,510.00	\$407,510.00	(\$530,359.46)	(57%)
Fund 120 - Local Option Gas Tax Five Cents Totals		\$410,819.32	(\$486,417.40)	\$0.00	\$0.00	\$0.00	\$0.00	+++



Budget Worksheet Report

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 121 - Local Option Gas Tax Six Cents								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Taxes								
312-410	State Revenue Sharing Local Option Gas Tax Six Cents	1,003,183.65	842,546.96	1,300,000.00	1,300,000.00	1,400,000.00	100,000.00	8
	Taxes Totals	\$1,003,183.65	\$842,546.96	\$1,300,000.00	\$1,300,000.00	\$1,400,000.00	\$100,000.00	8%
	Division 000 - Administration Totals	\$1,003,183.65	\$842,546.96	\$1,300,000.00	\$1,300,000.00	\$1,400,000.00	\$100,000.00	8%
	Department 00 - Administration Totals	\$1,003,183.65	\$842,546.96	\$1,300,000.00	\$1,300,000.00	\$1,400,000.00	\$100,000.00	8%
	REVENUE TOTALS	\$1,003,183.65	\$842,546.96	\$1,300,000.00	\$1,300,000.00	\$1,400,000.00	\$100,000.00	8%
EXPENSE								
Department 91 - Transfers								
Division 910 - Transfers								
Activity 581 - Inter-Fund Group Xfrs Out								
Other Uses								
91-15	Non-Operating Transfers Transfers to General Fund (001)	1,200,000.00	1,083,333.30	1,300,000.00	1,300,000.00	1,400,000.00	100,000.00	8
	Other Uses Totals	\$1,200,000.00	\$1,083,333.30	\$1,300,000.00	\$1,300,000.00	\$1,400,000.00	\$100,000.00	8%
	Activity 581 - Inter-Fund Group Xfrs Out Totals	\$1,200,000.00	\$1,083,333.30	\$1,300,000.00	\$1,300,000.00	\$1,400,000.00	\$100,000.00	8%
	Division 910 - Transfers Totals	\$1,200,000.00	\$1,083,333.30	\$1,300,000.00	\$1,300,000.00	\$1,400,000.00	\$100,000.00	8%
	Department 91 - Transfers Totals	\$1,200,000.00	\$1,083,333.30	\$1,300,000.00	\$1,300,000.00	\$1,400,000.00	\$100,000.00	8%
	EXPENSE TOTALS	\$1,200,000.00	\$1,083,333.30	\$1,300,000.00	\$1,300,000.00	\$1,400,000.00	\$100,000.00	8%
Fund 121 - Local Option Gas Tax Six Cents	Totals							
	REVENUE TOTALS	\$1,003,183.65	\$842,546.96	\$1,300,000.00	\$1,300,000.00	\$1,400,000.00	\$100,000.00	8%
	EXPENSE TOTALS	\$1,200,000.00	\$1,083,333.30	\$1,300,000.00	\$1,300,000.00	\$1,400,000.00	\$100,000.00	8%
Fund 121 - Local Option Gas Tax Six Cents	Totals	(\$196,816.35)	(\$240,786.34)	\$0.00	\$0.00	\$0.00	\$0.00	+++



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 122 - Caron Foundation Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Miscellaneous Revenues								
361-100	Interest & Other Earnings Interest Investments	.00	20,653.93	.00	.00	.00	.00	
	Miscellaneous Revenues Totals	\$0.00	\$20,653.93	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Division 000 - Administration Totals	\$0.00	\$20,653.93	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Department 00 - Administration Totals	\$0.00	\$20,653.93	\$0.00	\$0.00	\$0.00	\$0.00	+++
	REVENUE TOTALS	\$0.00	\$20,653.93	\$0.00	\$0.00	\$0.00	\$0.00	+++
Fund 122 - Caron Foundation Fund Totals								
	REVENUE TOTALS	\$0.00	\$20,653.93	\$0.00	\$0.00	\$0.00	\$0.00	+++
Fund 122 - Caron Foundation Fund Totals								
		\$0.00	\$20,653.93	\$0.00	\$0.00	\$0.00	\$0.00	+++
Fund 123 - Opioid Settlement Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Miscellaneous Revenues								
361-100	Interest & Other Earnings Interest Investments	.00	7,187.49	.00	.00	.00	.00	
369-330	Other Miscellaneous Revenue Settlements Revenue	.00	.00	.00	.00	180,000.00	180,000.00	
	Miscellaneous Revenues Totals	\$0.00	\$7,187.49	\$0.00	\$0.00	\$180,000.00	\$180,000.00	+++
	Division 000 - Administration Totals	\$0.00	\$7,187.49	\$0.00	\$0.00	\$180,000.00	\$180,000.00	+++
	Department 00 - Administration Totals	\$0.00	\$7,187.49	\$0.00	\$0.00	\$180,000.00	\$180,000.00	+++
	REVENUE TOTALS	\$0.00	\$7,187.49	\$0.00	\$0.00	\$180,000.00	\$180,000.00	+++
EXPENSE								
Department 21 - Police								
Division 711 - Special Programs								
Activity 529 - Other Public Safety								
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	.00	.00	.00	.00	90,000.00	90,000.00	
	Operating Expenditures/Expenses Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	+++
	Activity 529 - Other Public Safety Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	+++
	Division 711 - Special Programs Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	+++
	Department 21 - Police Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	+++



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 123 - Opioid Settlement Fund								
EXPENSE								
Department 22 - Fire								
Division 711 - Special Programs								
Activity 529 - Other Public Safety								
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	.00	.00	.00	.00	90,000.00	90,000.00	
	Operating Expenditures/Expenses Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	+++
	Activity 529 - Other Public Safety Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	+++
	Division 711 - Special Programs Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	+++
	Department 22 - Fire Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	+++
	EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$180,000.00	\$180,000.00	+++
Fund 123 - Opioid Settlement Fund Totals								
	REVENUE TOTALS	\$0.00	\$7,187.49	\$0.00	\$0.00	\$180,000.00	\$180,000.00	+++
	EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$180,000.00	\$180,000.00	+++
Fund 123 - Opioid Settlement Fund Totals		\$0.00	\$7,187.49	\$0.00	\$0.00	\$0.00	\$0.00	+++
Fund 125 - Building Permit Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Permits Fees and Special Assessments								
322-000	Building Permits Building Permit Fees	6,538,259.60	5,906,565.30	8,000,000.00	5,000,000.00	5,000,000.00	(3,000,000.00)	(38)
322-005	Building Permits Electrical Permits	809,323.50	651,765.85	650,000.00	500,000.00	500,000.00	(150,000.00)	(23)
322-010	Building Permits Plumbing Permits	418,075.50	340,183.25	400,000.00	400,000.00	400,000.00	.00	
322-015	Building Permits Air Cond/Heating Permits	634,797.25	543,873.00	550,000.00	550,000.00	550,000.00	.00	
322-045	Building Permits Sign Permits	17,385.30	19,617.72	20,000.00	20,000.00	20,000.00	.00	
329-001	Permits Shutter Permits	.00	.00	15,000.00	15,000.00	15,000.00	.00	
329-003	Permits Enclosure Permits	.00	.00	18,000.00	12,000.00	12,000.00	(6,000.00)	(33)
329-007	Permits Gas Permits	.00	.00	80,000.00	75,000.00	75,000.00	(5,000.00)	(6)
329-025	Permits Roof Permits	917,900.00	807,310.55	600,000.00	750,000.00	750,000.00	150,000.00	25
329-042	Permits Pool Permits	.00	.00	180,000.00	200,000.00	200,000.00	20,000.00	11
329-063	Permits Milestone Inspection Fees	.00	7,250.00	.00	.00	.00	.00	
	Permits Fees and Special Assessments Totals	\$9,335,741.15	\$8,276,565.67	\$10,513,000.00	\$7,522,000.00	\$7,522,000.00	(\$2,991,000.00)	(28%)
Judgements, Fines, and Forfeitures								
351-936	Other Fines and Judgements Penalties-Bldg Reinspection	49,999.99	34,205.00	60,000.00	60,000.00	60,000.00	.00	
351-937	Other Fines and Judgements Penalty-No Bldg Permit	7,046.00	1,024.00	50,000.00	50,000.00	50,000.00	.00	
	Judgements, Fines, and Forfeitures Totals	\$57,045.99	\$35,229.00	\$110,000.00	\$110,000.00	\$110,000.00	\$0.00	0%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 125 - Building Permit Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Miscellaneous Revenues								
361-100	Interest & Other Earnings Interest Investments	73,062.49	51,365.55	51,120.00	51,120.00	51,120.00	.00	
361-400	Interest & Other Earnings Appreciation/Gain on Sale	54,323.14	.00	.00	.00	.00	.00	
Miscellaneous Revenues Totals		\$127,385.63	\$51,365.55	\$51,120.00	\$51,120.00	\$51,120.00	\$0.00	0%
Other Source, Continued								
301-100	Budgetary Account Prior Year Surplus	.00	.00	4,090,061.00	.00	12,860,415.00	8,770,354.00	214
303-012	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	144,628.99	.00	.00	(144,628.99)	(100)
Other Source, Continued Totals		\$0.00	\$0.00	\$4,234,689.99	\$0.00	\$12,860,415.00	\$8,625,725.01	204%
Division 000 - Administration Totals		\$9,520,172.77	\$8,363,160.22	\$14,908,809.99	\$7,683,120.00	\$20,543,535.00	\$5,634,725.01	38%
Department 00 - Administration Totals		\$9,520,172.77	\$8,363,160.22	\$14,908,809.99	\$7,683,120.00	\$20,543,535.00	\$5,634,725.01	38%
REVENUE TOTALS		\$9,520,172.77	\$8,363,160.22	\$14,908,809.99	\$7,683,120.00	\$20,543,535.00	\$5,634,725.01	38%
EXPENSE								
Department 26 - Development Services								
Division 220 - Building Inspection								
Activity 524 - Protective Inspections								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	2,577,910.75	2,512,914.72	2,892,574.00	4,129,283.00	4,437,879.00	1,545,305.00	53
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	17,911.77	9,449.86	208,000.00	208,000.00	208,000.00	.00	
13-10	Other Salaries/ Wages Part Time Wages	48,525.51	45,775.92	100,000.00	100,000.00	100,000.00	.00	
14-10	Overtime Overtime /Call-Out Pay	181,915.41	237,497.20	200,000.00	250,000.00	250,000.00	50,000.00	25
15-20	Special Pay Car Allowance	1,584.00	1,452.00	1,584.00	5,280.00	5,280.00	3,696.00	233
15-40	Special Pay Educational/Certification	18,290.00	17,200.00	18,000.00	16,800.00	16,800.00	(1,200.00)	(7)
15-50	Special Pay Incentive Pay	10,000.00	.00	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	216,276.62	212,790.16	234,178.00	345,190.00	368,798.00	134,620.00	57
22-10	Retirement Contributions General Employees Retirement	180,452.00	246,843.04	215,071.00	399,381.00	268,168.00	53,097.00	25
22-20	Retirement Contributions ICMA Contributions	11,828.42	11,740.60	13,628.00	15,969.00	15,969.00	2,341.00	17
23-10	Life & Health Insurance Health Insurance	629,659.00	528,849.60	479,216.00	888,677.00	958,565.00	479,349.00	100
23-20	Life & Health Insurance Life Insurance	6,532.96	8,800.34	8,041.00	13,658.00	14,419.00	6,378.00	79
23-30	Life & Health Insurance Disability Insurance	5,946.69	5,981.44	7,630.00	12,057.00	12,957.00	5,327.00	70
24-10	Workers Compensation Workers Compensation	13,200.00	9,907.50	11,889.00	13,837.00	13,837.00	1,948.00	16
25-10	Other Employee Benefits Unemployment Compensation	1,158.12	1,150.22	1,447.00	1,706.00	1,846.00	399.00	28
27-10	Other Employee Benefits Employee Assistance Program	339.69	790.16	1,030.00	1,332.00	1,441.00	411.00	40
Personnel Services Totals		\$3,921,530.94	\$3,851,142.76	\$4,392,288.00	\$6,401,170.00	\$6,673,959.00	\$2,281,671.00	52%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 125 - Building Permit Fund								
EXPENSE								
Department	26 - Development Services							
Division	220 - Building Inspection							
Activity	524 - Protective Inspections							
Operating Expenditures/Expenses								
31-11	Professional Services Investment Services	.00	1,128.99	1,288.00	1,288.00	1,288.00	.00	
31-20	Professional Services Legal Services	53,227.88	173,603.00	200,000.00	200,000.00	200,000.00	.00	
31-90	Professional Services Other Professional Services	234,961.98	222,560.57	615,599.09	460,000.00	460,000.00	(155,599.09)	(25)
34-70	Other Contractual Services Photo/Microfilm Services	28,994.46	62,783.64	200,000.00	200,000.00	200,000.00	.00	
40-10	Travel & Per Diem Travel & Training	8,511.85	7,665.87	19,500.00	19,500.00	19,500.00	.00	
41-11	Communication Services Portable Phones / MDD	14,342.83	.00	19,062.00	19,476.00	19,476.00	414.00	2
42-10	Freight & Postage Services Postage	543.04	115.80	1,150.00	750.00	750.00	(400.00)	(35)
42-20	Freight & Postage Services Express Charges / Messenger	.00	.00	350.00	350.00	350.00	.00	
44-30	Rentals & Leases Equipment	18,862.59	1,316.00	22,932.00	22,932.00	22,932.00	.00	
44-45	Rentals & Leases Vehicle Rental / Garage	31,479.96	52,840.00	63,408.00	67,997.00	67,997.00	4,589.00	7
45-10	Insurance General Liability	51,339.96	42,783.30	80,195.00	98,271.00	98,271.00	18,076.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	15,294.29	16,774.04	32,700.00	32,400.00	32,400.00	(300.00)	(1)
46-40	Repair and Maintenance Service Other Repair Maintenance	23,684.08	675.03	202,000.00	202,000.00	202,000.00	.00	
48-17	Promotional Activities Refreshment / Food / Meetings	61.98	175.22	600.00	600.00	600.00	.00	
49-35	Other Current Charges Share of Administrative Expense	643,887.96	647,542.20	777,051.00	777,051.00	796,517.00	19,466.00	3
51-10	Office Supplies Stationery, Paper, Forms	3,799.80	164.27	5,000.00	5,000.00	5,000.00	.00	
51-15	Office Supplies Other Office Supplies	7,899.10	9,748.68	7,000.00	8,000.00	7,000.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	28,121.21	51,308.65	75,746.40	155,250.00	161,680.00	85,933.60	113
51-25	Office Supplies Computer Software	11,100.19	2,101.21	110,000.00	110,000.00	110,125.00	125.00	
52-10	Operating Supplies Fuel & Lube	13,390.97	11,331.12	18,850.00	23,350.00	23,350.00	4,500.00	24
52-20	Operating Supplies General Operating Supplies	1,670.04	2,274.92	32,200.00	37,200.00	37,200.00	5,000.00	16
52-33	Operating Supplies Uniform / Linen Service	7,282.18	7,716.01	9,600.00	10,920.00	12,720.00	3,120.00	33
54-10	Books Pubs Subs & Memberships Books & Publications	2,604.86	4,205.97	7,000.00	8,000.00	8,000.00	1,000.00	14
54-11	Books Pubs Subs & Memberships Subscriptions	426,334.42	.00	458,078.00	573,734.00	573,734.00	115,656.00	25
54-13	Books Pubs Subs & Memberships Memberships	1,440.00	2,560.00	5,450.00	5,450.00	5,450.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	24,682.20	6,183.15	21,600.00	21,600.00	21,600.00	.00	
54-40	Books Pubs Subs & Memberships Tuition Reimbursement	.00	.00	.00	3,000.00	3,000.00	3,000.00	
Operating Expenditures/Expenses Totals		\$1,653,517.83	\$1,327,557.64	\$2,986,359.49	\$3,064,119.00	\$3,090,940.00	\$104,580.51	4%
Capital Outlay								
63-33	Capital Outlay Facility Improvements	32,904.00	56,451.44	5,925,246.00	5,900,000.00	10,155,507.00	4,230,261.00	71



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 125 - Building Permit Fund								
EXPENSE								
Department 26 - Development Services								
Division 220 - Building Inspection								
Activity 524 - Protective Inspections								
Capital Outlay								
64-20	Machinery & Equipment Automotive	194,465.00	187,565.00	225,000.00	90,000.00	170,000.00	(55,000.00)	(24)
68-10	Capital Outlay Software	.00	423,171.92	23,287.50	.00	.00	(23,287.50)	(100)
	Capital Outlay Totals	\$227,369.00	\$667,188.36	\$6,173,533.50	\$5,990,000.00	\$10,325,507.00	\$4,151,973.50	67%
Other Uses								
99-01	Other Non-Operating Contingency	.00	.00	1,000,000.00	.00	.00	(1,000,000.00)	(100)
	Other Uses Totals	\$0.00	\$0.00	\$1,000,000.00	\$0.00	\$0.00	(\$1,000,000.00)	(100%)
	Activity 524 - Protective Inspections Totals	\$5,802,417.77	\$5,845,888.76	\$14,552,180.99	\$15,455,289.00	\$20,090,406.00	\$5,538,225.01	38%
	Division 220 - Building Inspection Totals	\$5,802,417.77	\$5,845,888.76	\$14,552,180.99	\$15,455,289.00	\$20,090,406.00	\$5,538,225.01	38%
	Department 26 - Development Services Totals	\$5,802,417.77	\$5,845,888.76	\$14,552,180.99	\$15,455,289.00	\$20,090,406.00	\$5,538,225.01	38%
Department 85 - Debt Service								
Division 850 - Debt Service								
Activity 517 - Debt Service Payments								
Debt Service								
71-60	Debt Service Principal SBITAs	91,491.11	.00	.00	.00	92,000.00	92,000.00	
72-60	Debt Service Interest SBITAs	4,169.33	.00	.00	.00	4,500.00	4,500.00	
	Debt Service Totals	\$95,660.44	\$0.00	\$0.00	\$0.00	\$96,500.00	\$96,500.00	+++
	Activity 517 - Debt Service Payments Totals	\$95,660.44	\$0.00	\$0.00	\$0.00	\$96,500.00	\$96,500.00	+++
	Division 850 - Debt Service Totals	\$95,660.44	\$0.00	\$0.00	\$0.00	\$96,500.00	\$96,500.00	+++
	Department 85 - Debt Service Totals	\$95,660.44	\$0.00	\$0.00	\$0.00	\$96,500.00	\$96,500.00	+++
Department 91 - Transfers								
Division 910 - Transfers								
Activity 581 - Inter-Fund Group Xfrs Out								
Other Uses								
91-15	Non-Operating Transfers Transfers to General Fund (001)	790,368.00	297,190.80	356,629.00	356,629.00	356,629.00	.00	
	Other Uses Totals	\$790,368.00	\$297,190.80	\$356,629.00	\$356,629.00	\$356,629.00	\$0.00	0%
	Activity 581 - Inter-Fund Group Xfrs Out Totals	\$790,368.00	\$297,190.80	\$356,629.00	\$356,629.00	\$356,629.00	\$0.00	0%
	Division 910 - Transfers Totals	\$790,368.00	\$297,190.80	\$356,629.00	\$356,629.00	\$356,629.00	\$0.00	0%
	Department 91 - Transfers Totals	\$790,368.00	\$297,190.80	\$356,629.00	\$356,629.00	\$356,629.00	\$0.00	0%
	EXPENSE TOTALS	\$6,688,446.21	\$6,143,079.56	\$14,908,809.99	\$15,811,918.00	\$20,543,535.00	\$5,634,725.01	38%
Fund 125 - Building Permit Fund Totals								
	REVENUE TOTALS	\$9,520,172.77	\$8,363,160.22	\$14,908,809.99	\$7,683,120.00	\$20,543,535.00	\$5,634,725.01	38%
	EXPENSE TOTALS	\$6,688,446.21	\$6,143,079.56	\$14,908,809.99	\$15,811,918.00	\$20,543,535.00	\$5,634,725.01	38%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 125 - Building Permit Fund Totals		\$2,831,726.56	\$2,220,080.66	\$0.00	(\$8,128,798.00)	\$0.00	\$0.00	+++
Fund 220 - GO Bond Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Taxes								
311-100	Ad Valorem Taxes Current Ad Valorem Taxes	2,161,901.56	588,304.42	580,056.00	580,056.00	576,700.00	(3,356.00)	(1)
311-200	Ad Valorem Taxes Delinquent Ad Valorem Taxes	1,651.42	2,627.76	.00	.00	.00	.00	
Taxes Totals		\$2,163,552.98	\$590,932.18	\$580,056.00	\$580,056.00	\$576,700.00	(\$3,356.00)	(1%)
Division 000 - Administration Totals		\$2,163,552.98	\$590,932.18	\$580,056.00	\$580,056.00	\$576,700.00	(\$3,356.00)	(1%)
Department 00 - Administration Totals		\$2,163,552.98	\$590,932.18	\$580,056.00	\$580,056.00	\$576,700.00	(\$3,356.00)	(1%)
REVENUE TOTALS		\$2,163,552.98	\$590,932.18	\$580,056.00	\$580,056.00	\$576,700.00	(\$3,356.00)	(1%)
EXPENSE								
Department 85 - Debt Service								
Division 850 - Debt Service								
Activity 517 - Debt Service Payments								
Debt Service								
71-35	Debt Service Principal 2005 G.O.B	1,135,000.00	.00	.00	.00	.00	.00	
71-36	Debt Service Principal 2013 G.O.B.	960,000.00	.00	.00	.00	.00	.00	
71-37	Debt Service Principal 2024 GO Bonds	.00	155,000.00	155,000.00	165,000.00	165,000.00	10,000.00	6
72-35	Debt Service Interest 2005 G.O.B	28,623.74	.00	.00	.00	.00	.00	
72-36	Debt Service Interest 2013 G.O.B.	10,416.00	.00	425,056.00	425,056.00	.00	(425,056.00)	(100)
72-37	Debt Service Interest 2024 GO Bonds	.00	424,110.55	.00	411,700.00	411,700.00	411,700.00	
Debt Service Totals		\$2,134,039.74	\$579,110.55	\$580,056.00	\$1,001,756.00	\$576,700.00	(\$3,356.00)	(1%)
Activity 517 - Debt Service Payments Totals		\$2,134,039.74	\$579,110.55	\$580,056.00	\$1,001,756.00	\$576,700.00	(\$3,356.00)	(1%)
Division 850 - Debt Service Totals		\$2,134,039.74	\$579,110.55	\$580,056.00	\$1,001,756.00	\$576,700.00	(\$3,356.00)	(1%)
Department 85 - Debt Service Totals		\$2,134,039.74	\$579,110.55	\$580,056.00	\$1,001,756.00	\$576,700.00	(\$3,356.00)	(1%)
EXPENSE TOTALS		\$2,134,039.74	\$579,110.55	\$580,056.00	\$1,001,756.00	\$576,700.00	(\$3,356.00)	(1%)
Fund 220 - GO Bond Fund Totals								
REVENUE TOTALS		\$2,163,552.98	\$590,932.18	\$580,056.00	\$580,056.00	\$576,700.00	(\$3,356.00)	(1%)
EXPENSE TOTALS		\$2,134,039.74	\$579,110.55	\$580,056.00	\$1,001,756.00	\$576,700.00	(\$3,356.00)	(1%)
Fund 220 - GO Bond Fund Totals		\$29,513.24	\$11,821.63	\$0.00	(\$421,700.00)	\$0.00	\$0.00	+++



Budget Worksheet Report

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 223 - Utility Tax Debt Service Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Other Sources								
381-110	Inter-Fund Transfers Rcvd from Gen Fnd/2015 Ut Rev Re	3,434,900.04	2,862,416.70	3,434,900.00	3,434,900.00	3,428,900.00	(6,000.00)	
	Other Sources Totals	\$3,434,900.04	\$2,862,416.70	\$3,434,900.00	\$3,434,900.00	\$3,428,900.00	(\$6,000.00)	0%
	Division 000 - Administration Totals	\$3,434,900.04	\$2,862,416.70	\$3,434,900.00	\$3,434,900.00	\$3,428,900.00	(\$6,000.00)	0%
	Department 00 - Administration Totals	\$3,434,900.04	\$2,862,416.70	\$3,434,900.00	\$3,434,900.00	\$3,428,900.00	(\$6,000.00)	0%
	REVENUE TOTALS	\$3,434,900.04	\$2,862,416.70	\$3,434,900.00	\$3,434,900.00	\$3,428,900.00	(\$6,000.00)	0%
EXPENSE								
Department 85 - Debt Service								
Division 850 - Debt Service								
Activity 517 - Debt Service Payments								
Debt Service								
71-49	Debt Service Principal 2015 Util Rev Ref/Imp Bnd	2,400,000.00	2,520,000.00	2,520,000.00	2,640,000.00	2,640,000.00	120,000.00	5
72-49	Debt Service Interest 2015 Util Rev Ref/Imp Bnd	1,034,900.00	914,900.00	914,900.00	788,900.00	788,900.00	(126,000.00)	(14)
	Debt Service Totals	\$3,434,900.00	\$3,434,900.00	\$3,434,900.00	\$3,428,900.00	\$3,428,900.00	(\$6,000.00)	0%
	Activity 517 - Debt Service Payments Totals	\$3,434,900.00	\$3,434,900.00	\$3,434,900.00	\$3,428,900.00	\$3,428,900.00	(\$6,000.00)	0%
	Division 850 - Debt Service Totals	\$3,434,900.00	\$3,434,900.00	\$3,434,900.00	\$3,428,900.00	\$3,428,900.00	(\$6,000.00)	0%
	Department 85 - Debt Service Totals	\$3,434,900.00	\$3,434,900.00	\$3,434,900.00	\$3,428,900.00	\$3,428,900.00	(\$6,000.00)	0%
	EXPENSE TOTALS	\$3,434,900.00	\$3,434,900.00	\$3,434,900.00	\$3,428,900.00	\$3,428,900.00	(\$6,000.00)	0%
Fund 223 - Utility Tax Debt Service Fund Totals								
	REVENUE TOTALS	\$3,434,900.04	\$2,862,416.70	\$3,434,900.00	\$3,434,900.00	\$3,428,900.00	(\$6,000.00)	0%
	EXPENSE TOTALS	\$3,434,900.00	\$3,434,900.00	\$3,434,900.00	\$3,428,900.00	\$3,428,900.00	(\$6,000.00)	0%
Fund 223 - Utility Tax Debt Service Fund Totals		\$0.04	(\$572,483.30)	\$0.00	\$6,000.00	\$0.00	\$0.00	+++
Fund 332 - Beach Restoration Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Intergovernmental Revenue								
334-700	State Grants Shore Protection Project	.00	.00	9,456,500.00	9,456,500.00	50,000.00	(9,406,500.00)	(99)
337-106	Local Grants PBC Cost Share - Full Beach Rest	.00	.00	3,782,600.00	3,782,600.00	.00	(3,782,600.00)	(100)
	Intergovernmental Revenue Totals	\$0.00	\$0.00	\$13,239,100.00	\$13,239,100.00	\$50,000.00	(\$13,189,100.00)	(100%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 332 - Beach Restoration Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Other Sources								
381-100	Inter-Fund Transfers Received from General Fund	390,000.00	.00	.00	.00	.00	.00	
381-130	Inter-Fund Transfers Received from General Const. Fd	.00	4,846,380.80	5,815,657.00	5,815,657.00	.00	(5,815,657.00)	(100)
Other Sources Totals		\$390,000.00	\$4,846,380.80	\$5,815,657.00	\$5,815,657.00	\$0.00	(\$5,815,657.00)	(100%)
Other Source, Continued								
301-032	Budgetary Account Prior Year Surplus	.00	.00	266,858.00	.00	364,873.00	98,015.00	37
303-032	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	315,777.77	.00	.00	(315,777.77)	(100)
Other Source, Continued Totals		\$0.00	\$0.00	\$582,635.77	\$0.00	\$364,873.00	(\$217,762.77)	(37%)
Division 000 - Administration Totals		\$390,000.00	\$4,846,380.80	\$19,637,392.77	\$19,054,757.00	\$414,873.00	(\$19,222,519.77)	(98%)
Department 00 - Administration Totals		\$390,000.00	\$4,846,380.80	\$19,637,392.77	\$19,054,757.00	\$414,873.00	(\$19,222,519.77)	(98%)
REVENUE TOTALS		\$390,000.00	\$4,846,380.80	\$19,637,392.77	\$19,054,757.00	\$414,873.00	(\$19,222,519.77)	(98%)
EXPENSE								
Department 41 - Public Works								
Division 363 - Beach Renourishment								
Activity 572 - Parks & Recreation								
Operating Expenditures/Expenses								
31-10	Professional Services Engineering/Architectural	.00	.00	111,853.10	.00	.00	(111,853.10)	(100)
34-90	Other Contractual Services Other Contractual Services	363,765.81	251,646.13	574,514.67	12,000.00	376,848.00	(197,666.67)	(34)
40-10	Travel & Per Diem Travel & Training	2,929.24	1,766.75	5,300.00	5,300.00	5,300.00	.00	
46-40	Repair and Maintenance Service Other Repair Maintenance	.00	.00	12,700.00	12,700.00	12,700.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	.00	10,525.00	13,025.00	13,025.00	13,025.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	7,000.00	1,650.00	7,000.00	7,000.00	7,000.00	.00	
Operating Expenditures/Expenses Totals		\$373,695.05	\$265,587.88	\$724,392.77	\$50,025.00	\$414,873.00	(\$309,519.77)	(43%)
Capital Outlay								
63-90	Capital Outlay Other Improvements	.00	5,400,000.00	18,913,000.00	.00	.00	(18,913,000.00)	(100)
Capital Outlay Totals		\$0.00	\$5,400,000.00	\$18,913,000.00	\$0.00	\$0.00	(\$18,913,000.00)	(100%)
Activity 572 - Parks & Recreation Totals		\$373,695.05	\$5,665,587.88	\$19,637,392.77	\$50,025.00	\$414,873.00	(\$19,222,519.77)	(98%)
Division 363 - Beach Renourishment Totals		\$373,695.05	\$5,665,587.88	\$19,637,392.77	\$50,025.00	\$414,873.00	(\$19,222,519.77)	(98%)
Department 41 - Public Works Totals		\$373,695.05	\$5,665,587.88	\$19,637,392.77	\$50,025.00	\$414,873.00	(\$19,222,519.77)	(98%)
EXPENSE TOTALS		\$373,695.05	\$5,665,587.88	\$19,637,392.77	\$50,025.00	\$414,873.00	(\$19,222,519.77)	(98%)



Budget Worksheet Report

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 332 - Beach Restoration Fund Totals								
	REVENUE TOTALS	\$390,000.00	\$4,846,380.80	\$19,637,392.77	\$19,054,757.00	\$414,873.00	(\$19,222,519.77)	(98%)
	EXPENSE TOTALS	\$373,695.05	\$5,665,587.88	\$19,637,392.77	\$50,025.00	\$414,873.00	(\$19,222,519.77)	(98%)
Fund 332 - Beach Restoration Fund Totals		\$16,304.95	(\$819,207.08)	\$0.00	\$19,004,732.00	\$0.00	\$0.00	+++
Fund 334 - General Construction Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Intergovernmental Revenue								
331-003	Federal Grants Police Technology- RT Crime Cntr	.00	.00	963,000.00	.00	.00	(963,000.00)	(100)
331-005	Federal Grants USDOT FHWA SS4A	.00	.00	.00	.00	240,000.00	240,000.00	
331-120	Federal Grants Lowson Blvd- Dover Road to US-1	3,795,130.37	.00	.00	.00	.00	.00	
334-001	State Grants Fire Blocking Unit	.00	.00	.00	.00	.00	.00	
334-011	State Grants FDEP Tropic Isle Roadway	.00	(439,042.31)	.00	.00	.00	.00	
334-017	State Grants FDEP Citywide Wastop Check Valve	.00	253,225.80	.00	.00	.00	.00	
334-300	State Grants FDOT State Grant	7,380.67	9.74	.00	.00	.00	.00	
334-400	State Grants FDOT Barwick Rd Compl Street	244.05	529,780.96	.00	.00	.00	.00	
334-402	State Grants FDOT Lindell Blvd Compl Street	232.30	1,188,597.68	.00	.00	.00	.00	
334-406	State Grants FDOT Germantown Road	.00	222.90	.00	.00	.00	.00	
334-950	State Grants Other State Grants	.00	.00	11,669,086.00	.00	1,525,000.00	(10,144,086.00)	(87)
Intergovernmental Revenue Totals		\$3,802,987.39	\$1,532,794.77	\$12,632,086.00	\$0.00	\$1,765,000.00	(\$10,867,086.00)	(86%)
Miscellaneous Revenues								
361-100	Interest & Other Earnings Interest Investments	678,455.34	446,593.34	.00	.00	.00	.00	
361-400	Interest & Other Earnings Appreciation/Gain on Sale	210,881.76	.00	.00	.00	.00	.00	
366-112	Contributions & Donations Tri Rail / Bus Stop Shelters	.00	.00	110,620.00	.00	.00	(110,620.00)	(100)
366-148	Contributions & Donations CRA - Osceola Neigh Imp	.00	.00	62,000.00	.00	.00	(62,000.00)	(100)
366-163	Contributions & Donations CRA-Pompey Park Master Plan	.00	.00	27,700,000.00	.00	25,000,000.00	(2,700,000.00)	(10)
366-164	Contributions & Donations CRA Contribution	1,325,902.50	.00	1,035,000.00	.00	1,200,000.00	165,000.00	16
366-173	Contributions & Donations CRA-Merritt Park	.00	.00	150,000.00	.00	.00	(150,000.00)	(100)
366-182	Contributions & Donations CRA-NW Neighborhood Redesign	410,606.15	.00	8,435,007.00	.00	15,600,000.00	7,164,993.00	85
366-185	Contributions & Donations CRA - Wayfinding Signage Project	(1,253,265.00)	.00	.00	.00	.00	.00	
366-186	Contributions & Donations CRA - Crest Theatre Auditorium	.00	.00	500,000.00	.00	.00	(500,000.00)	(100)
366-187	Contributions & Donations CRA - Carver Square Park	.00	.00	360,000.00	.00	.00	(360,000.00)	(100)
369-905	Other Miscellaneous Revenue Recovery Of Prior Yrs Exp	.05	.00	.00	.00	.00	.00	
Miscellaneous Revenues Totals		\$1,372,580.80	\$446,593.34	\$38,352,627.00	\$0.00	\$41,800,000.00	\$3,447,373.00	9%
Other Sources								
381-100	Inter-Fund Transfers Received from General Fund	7,281,492.04	.00	69,572.00	.00	.00	(69,572.00)	(100)



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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 334 - General Construction Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Other Sources								
381-121	Inter-Fund Transfers Received from LOGT Fund	.00	339,591.70	407,510.00	.00	1,807,510.00	1,400,000.00	344
383-200	Installment Purchase & Capital Lease SBITAs	984,897.01	.00	4,941,421.00	.00	.00	(4,941,421.00)	(100)
384-100	Debt Proceeds Revenue Note Proceeds	.00	.00	.00	.00	7,621,881.00	7,621,881.00	
389-800	Grants/Donations Capital Contributions	.00	.00	12,062,822.00	.00	3,262,491.00	(8,800,331.00)	(73)
Other Sources Totals		\$8,266,389.05	\$339,591.70	\$17,481,325.00	\$0.00	\$12,691,882.00	(\$4,789,443.00)	(27%)
Other Source, Continued								
301-034	Budgetary Account Prior Year Surplus	.00	.00	234,325.29	.00	.00	(234,325.29)	(100)
303-034	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	18,727,724.72	.00	.00	(18,727,724.72)	(100)
Other Source, Continued Totals		\$0.00	\$0.00	\$18,962,050.01	\$0.00	\$0.00	(\$18,962,050.01)	(100%)
Division 000 - Administration Totals		\$13,441,957.24	\$2,318,979.81	\$87,428,088.01	\$0.00	\$56,256,882.00	(\$31,171,206.01)	(36%)
Department 00 - Administration Totals		\$13,441,957.24	\$2,318,979.81	\$87,428,088.01	\$0.00	\$56,256,882.00	(\$31,171,206.01)	(36%)
REVENUE TOTALS		\$13,441,957.24	\$2,318,979.81	\$87,428,088.01	\$0.00	\$56,256,882.00	(\$31,171,206.01)	(36%)
EXPENSE								
Department 21 - Police								
Division 110 - Support Bureau								
Activity 521 - Law Enforcement								
Capital Outlay								
63-90	Capital Outlay Other Improvements	.00	.00	963,000.00	.00	525,000.00	(438,000.00)	(45)
Capital Outlay Totals		\$0.00	\$0.00	\$963,000.00	\$0.00	\$525,000.00	(\$438,000.00)	(45%)
Activity 521 - Law Enforcement Totals		\$0.00	\$0.00	\$963,000.00	\$0.00	\$525,000.00	(\$438,000.00)	(45%)
Division 110 - Support Bureau Totals		\$0.00	\$0.00	\$963,000.00	\$0.00	\$525,000.00	(\$438,000.00)	(45%)
Department 21 - Police Totals		\$0.00	\$0.00	\$963,000.00	\$0.00	\$525,000.00	(\$438,000.00)	(45%)
Department 22 - Fire								
Division 000 - Administration								
Activity 522 - Fire Control								
Operating Expenditures/Expenses								
46-40	Repair and Maintenance Service Other Repair Maintenance	.00	.00	.00	.00	93,882.00	93,882.00	
Operating Expenditures/Expenses Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$93,882.00	\$93,882.00	+++
Capital Outlay								
64-90	Machinery & Equipment Other Machinery / Equipment	.00	.00	.00	.00	.00	.00	
Capital Outlay Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Activity 522 - Fire Control Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$93,882.00	\$93,882.00	+++
Division 000 - Administration Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$93,882.00	\$93,882.00	+++
Department 22 - Fire Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$93,882.00	\$93,882.00	+++



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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 334 - General Construction Fund								
EXPENSE								
Department 41 - Public Works								
Division 000 - Administration								
Activity 522 - Fire Control								
Capital Outlay								
62-02	Capital Outlay Building Improvements	.00	.00	29,639.76	.00	.00	(29,639.76)	(100)
	Capital Outlay Totals	\$0.00	\$0.00	\$29,639.76	\$0.00	\$0.00	(\$29,639.76)	(100%)
	Activity 522 - Fire Control Totals	\$0.00	\$0.00	\$29,639.76	\$0.00	\$0.00	(\$29,639.76)	(100%)
	Division 000 - Administration Totals	\$0.00	\$0.00	\$29,639.76	\$0.00	\$0.00	(\$29,639.76)	(100%)
Division 340 - Streets Alleys Sidewalks								
Activity 541 - Road & Street Facilities								
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	94,746.03	868,980.74	1,230,594.37	.00	.00	(1,230,594.37)	(100)
46-02	Repair and Maintenance Service Bus Shelters	4,140.00	9,930.00	110,620.00	.00	.00	(110,620.00)	(100)
46-40	Repair and Maintenance Service Other Repair Maintenance	90,652.12	289,768.10	784,630.00	.00	.00	(784,630.00)	(100)
46-43	Repair and Maintenance Service Other Repair & Maint - 2015BP	54,707.46	98,218.18	103,220.12	.00	.00	(103,220.12)	(100)
	Operating Expenditures/Expenses Totals	\$244,245.61	\$1,266,897.02	\$2,229,064.49	\$0.00	\$0.00	(\$2,229,064.49)	(100%)
Capital Outlay								
63-05	Capital Outlay Germantown Rd Improvements	551,725.07	313,513.05	6,546,305.24	.00	575,000.00	(5,971,305.24)	(91)
63-20	Capital Outlay Osceola Pk / Other Landscp Beaut	902,532.08	664,499.05	884,490.02	.00	.00	(884,490.02)	(100)
63-28	Capital Outlay Pompey Pk/Community Ctr	.00	92,859.35	30,419,620.00	.00	25,000,000.00	(5,419,620.00)	(18)
63-90	Capital Outlay Other Improvements	218,416.65	51,467.00	51,583.35	.00	3,142,000.00	3,090,416.65	5,991
68-08	Capital Outlay FDOT Barwick Rd Compl Street	564,138.00	2,259,093.14	7,218,693.25	.00	2,346,000.00	(4,872,693.25)	(68)
68-14	Capital Outlay FDOT Lindell Blvd Loop	255,067.71	39,532.66	1,324,874.29	.00	2,750,000.00	1,425,125.71	108
68-38	Capital Outlay FDOT Lindell Blvd Compl Street	1,719,468.79	3,574,553.37	8,969,407.80	.00	800,000.00	(8,169,407.80)	(91)
68-39	Capital Outlay FDOT Lowson/Mil/Cong/SE 6th Ave	1,530,187.29	326,878.51	1,057,685.72	.00	.00	(1,057,685.72)	(100)
68-45	Capital Outlay George Bush Blvd Roadway Reconst	34,161.50	.00	.00	.00	.00	.00	
68-47	Capital Outlay Sidewalks Improvements	679,992.49	.00	.00	.00	.00	.00	
68-66	Capital Outlay S Swinton-SW/E 1St Signal	(4,964.65)	.00	.00	.00	.00	.00	
68-86	Capital Outlay Alley Improvements	4,964.65	25,000.00	25,000.00	.00	.00	(25,000.00)	(100)
69-01	Capital Outlay SW Alleys	382,491.97	1,045,680.93	1,085,267.01	.00	.00	(1,085,267.01)	(100)
69-47	Capital Outlay NW Neighborhood Redesign	410,606.15	93,321.95	9,540,378.96	.00	15,600,000.00	6,059,621.04	64
	Capital Outlay Totals	\$7,248,787.70	\$8,486,399.01	\$67,123,305.64	\$0.00	\$50,213,000.00	(\$16,910,305.64)	(25%)
	Activity 541 - Road & Street Facilities Totals	\$7,493,033.31	\$9,753,296.03	\$69,352,370.13	\$0.00	\$50,213,000.00	(\$19,139,370.13)	(28%)
	Division 340 - Streets Alleys Sidewalks Totals	\$7,493,033.31	\$9,753,296.03	\$69,352,370.13	\$0.00	\$50,213,000.00	(\$19,139,370.13)	(28%)
	Department 41 - Public Works Totals	\$7,493,033.31	\$9,753,296.03	\$69,382,009.89	\$0.00	\$50,213,000.00	(\$19,169,009.89)	(28%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 334 - General Construction Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 715 - Beach Improvement								
Activity 572 - Parks & Recreation								
Capital Outlay								
63-90	Capital Outlay Other Improvements	.00	.00	.00	.00	275,000.00	275,000.00	
	Capital Outlay Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$275,000.00	\$275,000.00	+++
	Activity 572 - Parks & Recreation Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$275,000.00	\$275,000.00	+++
	Division 715 - Beach Improvement Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$275,000.00	\$275,000.00	+++
Division 730 - Parks								
Activity 572 - Parks & Recreation								
Capital Outlay								
63-90	Capital Outlay Other Improvements	15,780.00	559,753.12	598,429.50	.00	.00	(598,429.50)	(100)
63-91	Capital Outlay Other Improvements 2015 BP	9,447.00	9,000.00	9,000.00	.00	.00	(9,000.00)	(100)
	Capital Outlay Totals	\$25,227.00	\$568,753.12	\$607,429.50	\$0.00	\$0.00	(\$607,429.50)	(100%)
	Activity 572 - Parks & Recreation Totals	\$25,227.00	\$568,753.12	\$607,429.50	\$0.00	\$0.00	(\$607,429.50)	(100%)
	Division 730 - Parks Totals	\$25,227.00	\$568,753.12	\$607,429.50	\$0.00	\$0.00	(\$607,429.50)	(100%)
Division 736 - Pompey Park								
Activity 572 - Parks & Recreation								
Operating Expenditures/Expenses								
46-40	Repair and Maintenance Service Other Repair Maintenance	8,719.81	.00	.00	.00	.00	.00	
	Operating Expenditures/Expenses Totals	\$8,719.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Capital Outlay								
62-10	Capital Outlay Buildings	3,233.00	.00	599,861.42	.00	.00	(599,861.42)	(100)
63-90	Capital Outlay Other Improvements	197,034.19	194,036.54	625,216.92	.00	.00	(625,216.92)	(100)
	Capital Outlay Totals	\$200,267.19	\$194,036.54	\$1,225,078.34	\$0.00	\$0.00	(\$1,225,078.34)	(100%)
	Activity 572 - Parks & Recreation Totals	\$208,987.00	\$194,036.54	\$1,225,078.34	\$0.00	\$0.00	(\$1,225,078.34)	(100%)
	Division 736 - Pompey Park Totals	\$208,987.00	\$194,036.54	\$1,225,078.34	\$0.00	\$0.00	(\$1,225,078.34)	(100%)
Division 772 - Improvements								
Activity 572 - Parks & Recreation								
Capital Outlay								
63-40	Capital Outlay Merrit Park Shade Structure	.00	.00	150,000.00	.00	.00	(150,000.00)	(100)
63-41	Capital Outlay Carver Square Park	.00	.00	360,000.00	.00	.00	(360,000.00)	(100)
	Capital Outlay Totals	\$0.00	\$0.00	\$510,000.00	\$0.00	\$0.00	(\$510,000.00)	(100%)
	Activity 572 - Parks & Recreation Totals	\$0.00	\$0.00	\$510,000.00	\$0.00	\$0.00	(\$510,000.00)	(100%)
	Division 772 - Improvements Totals	\$0.00	\$0.00	\$510,000.00	\$0.00	\$0.00	(\$510,000.00)	(100%)
Department 72 - Parks & Recreation Totals		\$234,214.00	\$762,789.66	\$2,342,507.84	\$0.00	\$275,000.00	(\$2,067,507.84)	(88%)



Budget Worksheet Report

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 334 - General Construction Fund								
EXPENSE								
Department 75 - Recreation Facilities								
Division 300 - Capital Outlay								
Activity 575 - Special Recreation Facilities								
Capital Outlay								
62-02	Capital Outlay Building Improvements	.00	225.25	500,000.00	.00	3,500,000.00	3,000,000.00	600
63-06	Capital Outlay Golf Course Renovations	.00	922,433.85	1,336,528.00	.00	.00	(1,336,528.00)	(100)
	Capital Outlay Totals	\$0.00	\$922,659.10	\$1,836,528.00	\$0.00	\$3,500,000.00	\$1,663,472.00	91%
Activity 575 - Special Recreation Facilities Totals		\$0.00	\$922,659.10	\$1,836,528.00	\$0.00	\$3,500,000.00	\$1,663,472.00	91%
Division 300 - Capital Outlay Totals		\$0.00	\$922,659.10	\$1,836,528.00	\$0.00	\$3,500,000.00	\$1,663,472.00	91%
Department 75 - Recreation Facilities Totals		\$0.00	\$922,659.10	\$1,836,528.00	\$0.00	\$3,500,000.00	\$1,663,472.00	91%
Department 85 - Debt Service								
Division 850 - Debt Service								
Activity 517 - Debt Service Payments								
Debt Service								
71-50	Debt Service Principal Lease/Purchase	.00	.00	650,000.00	.00	.00	(650,000.00)	(100)
71-60	Debt Service Principal SBITAs	678,477.85	.00	.00	.00	.00	.00	
72-60	Debt Service Interest SBITAs	60,802.99	.00	.00	.00	.00	.00	
	Debt Service Totals	\$739,280.84	\$0.00	\$650,000.00	\$0.00	\$0.00	(\$650,000.00)	(100%)
Activity 517 - Debt Service Payments Totals		\$739,280.84	\$0.00	\$650,000.00	\$0.00	\$0.00	(\$650,000.00)	(100%)
Division 850 - Debt Service Totals		\$739,280.84	\$0.00	\$650,000.00	\$0.00	\$0.00	(\$650,000.00)	(100%)
Department 85 - Debt Service Totals		\$739,280.84	\$0.00	\$650,000.00	\$0.00	\$0.00	(\$650,000.00)	(100%)
Department 90 - Miscellaneous								
Division 260 - Renewal & Replacement								
Activity 519 - Other Gen. Govt. Services								
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	32,078.50	.00	.00	.00	.00	.00	
46-20	Repair and Maintenance Service Building Maintenance	2,858.00	14,796.45	62,142.00	.00	.00	(62,142.00)	(100)
46-21	Repair and Maintenance Service Building Maintenance 2015 BP	387.99	.00	.00	.00	.00	.00	
46-40	Repair and Maintenance Service Other Repair Maintenance	544,353.15	21,435.00	186,032.30	.00	.00	(186,032.30)	(100)
51-20	Office Supplies Office Equipment < \$5,000	123,364.00	.00	.00	.00	.00	.00	
	Operating Expenditures/Expenses Totals	\$703,041.64	\$36,231.45	\$248,174.30	\$0.00	\$0.00	(\$248,174.30)	(100%)
Capital Outlay								
63-90	Capital Outlay Other Improvements	293,545.19	.00	.00	.00	.00	.00	
64-11	Machinery & Equipment Computer Equipment	.00	163,497.41	225,000.00	.00	.00	(225,000.00)	(100)
64-90	Machinery & Equipment Other Machinery / Equipment	414,251.92	86,741.31	96,090.78	.00	.00	(96,090.78)	(100)



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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 334 - General Construction Fund								
EXPENSE								
Department 90 - Miscellaneous								
Division 260 - Renewal & Replacement								
Activity 519 - Other Gen. Govt. Services								
Capital Outlay								
68-10	Capital Outlay Software	147,066.32	488,755.96	4,998,016.20	.00	.00	(4,998,016.20)	(100)
	Capital Outlay Totals	\$854,863.43	\$738,994.68	\$5,319,106.98	\$0.00	\$0.00	(\$5,319,106.98)	(100%)
	Activity 519 - Other Gen. Govt. Services Totals	\$1,557,905.07	\$775,226.13	\$5,567,281.28	\$0.00	\$0.00	(\$5,567,281.28)	(100%)
	Division 260 - Renewal & Replacement Totals	\$1,557,905.07	\$775,226.13	\$5,567,281.28	\$0.00	\$0.00	(\$5,567,281.28)	(100%)
Division 530 - Neighborhood Improvement								
Activity 541 - Road & Street Facilities								
Capital Outlay								
63-90	Capital Outlay Other Improvements	.00	.00	.00	.00	1,300,000.00	1,300,000.00	
	Capital Outlay Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$1,300,000.00	\$1,300,000.00	+++
	Activity 541 - Road & Street Facilities Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$1,300,000.00	\$1,300,000.00	+++
	Division 530 - Neighborhood Improvement Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$1,300,000.00	\$1,300,000.00	+++
Division 790 - Old School Square								
Activity 579 - Other Culture/Recreation								
Operating Expenditures/Expenses								
46-20	Repair and Maintenance Service Building Maintenance	6,500.00	.00	500,000.00	.00	.00	(500,000.00)	(100)
	Operating Expenditures/Expenses Totals	\$6,500.00	\$0.00	\$500,000.00	\$0.00	\$0.00	(\$500,000.00)	(100%)
	Activity 579 - Other Culture/Recreation Totals	\$6,500.00	\$0.00	\$500,000.00	\$0.00	\$0.00	(\$500,000.00)	(100%)
	Division 790 - Old School Square Totals	\$6,500.00	\$0.00	\$500,000.00	\$0.00	\$0.00	(\$500,000.00)	(100%)
Division 900 - Miscellaneous Expenditures								
Activity 519 - Other Gen. Govt. Services								
Operating Expenditures/Expenses								
31-11	Professional Services Investment Services	4,000.47	4,382.56	5,000.00	.00	.00	(5,000.00)	(100)
31-90	Professional Services Other Professional Services	2,000.00	.00	2,500.00	.00	350,000.00	347,500.00	13,900
	Operating Expenditures/Expenses Totals	\$6,000.47	\$4,382.56	\$7,500.00	\$0.00	\$350,000.00	\$342,500.00	4567%
Capital Outlay								
68-48	Capital Outlay Software Development Services	145,729.76	71,065.00	119,604.00	.00	.00	(119,604.00)	(100)
68-50	Capital Outlay SBITAs	1,134,975.01	.00	.00	.00	.00	.00	
	Capital Outlay Totals	\$1,280,704.77	\$71,065.00	\$119,604.00	\$0.00	\$0.00	(\$119,604.00)	(100%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 334 - General Construction Fund								
EXPENSE								
Department 90 - Miscellaneous								
Division 900 - Miscellaneous Expenditures								
Activity 519 - Other Gen. Govt. Services								
Other Uses								
99-01	Other Non-Operating Contingency	(882,170.00)	.00	.00	.00	.00	.00	
	Other Uses Totals	(\$882,170.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Activity 519 - Other Gen. Govt. Services Totals		\$404,535.24	\$75,447.56	\$127,104.00	\$0.00	\$350,000.00	\$222,896.00	175%
Division 900 - Miscellaneous Expenditures Totals		\$404,535.24	\$75,447.56	\$127,104.00	\$0.00	\$350,000.00	\$222,896.00	175%
Department 90 - Miscellaneous Totals		\$1,968,940.31	\$850,673.69	\$6,194,385.28	\$0.00	\$1,650,000.00	(\$4,544,385.28)	(73%)
Department 91 - Transfers								
Division 910 - Transfers								
Activity 581 - Inter-Fund Group Xfrs Out								
Other Uses								
91-77	Non-Operating Transfers Transfers to Beach Rest Fnd (332	.00	4,846,380.90	5,815,657.00	.00	.00	(5,815,657.00)	(100)
91-81	Non-Operating Transfers Transfers to Garage Fund (501)	.00	244,000.00	244,000.00	.00	.00	(244,000.00)	(100)
	Other Uses Totals	\$0.00	\$5,090,380.90	\$6,059,657.00	\$0.00	\$0.00	(\$6,059,657.00)	(100%)
Activity 581 - Inter-Fund Group Xfrs Out Totals		\$0.00	\$5,090,380.90	\$6,059,657.00	\$0.00	\$0.00	(\$6,059,657.00)	(100%)
Division 910 - Transfers Totals		\$0.00	\$5,090,380.90	\$6,059,657.00	\$0.00	\$0.00	(\$6,059,657.00)	(100%)
Department 91 - Transfers Totals		\$0.00	\$5,090,380.90	\$6,059,657.00	\$0.00	\$0.00	(\$6,059,657.00)	(100%)
	EXPENSE TOTALS	\$10,435,468.46	\$17,379,799.38	\$87,428,088.01	\$0.00	\$56,256,882.00	(\$31,171,206.01)	(36%)
Fund 334 - General Construction Fund Totals								
	REVENUE TOTALS	\$13,441,957.24	\$2,318,979.81	\$87,428,088.01	\$0.00	\$56,256,882.00	(\$31,171,206.01)	(36%)
	EXPENSE TOTALS	\$10,435,468.46	\$17,379,799.38	\$87,428,088.01	\$0.00	\$56,256,882.00	(\$31,171,206.01)	(36%)
Fund 334 - General Construction Fund Totals		\$3,006,488.78	(\$15,060,819.57)	\$0.00	\$0.00	\$0.00	\$0.00	+++



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 377 - One Cent Sales Tax								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Intergovernmental Revenue								
331-005	Federal Grants USDOT FHWA SS4A	.00	.00	240,000.00	.00	.00	(240,000.00)	(100)
335-181	State Revenue Sharing One Cent Sales Tax Distr	6,674,438.92	5,986,155.69	6,000,000.00	.00	6,422,765.00	422,765.00	7
Intergovernmental Revenue Totals		\$6,674,438.92	\$5,986,155.69	\$6,240,000.00	\$0.00	\$6,422,765.00	\$182,765.00	3%
Miscellaneous Revenues								
361-100	Interest & Other Earnings Interest Investments	907,517.39	455,262.04	.00	.00	900,000.00	900,000.00	
361-102	Interest & Other Earnings Interest Investments	.00	.00	450,000.00	.00	.00	(450,000.00)	(100)
Miscellaneous Revenues Totals		\$907,517.39	\$455,262.04	\$450,000.00	\$0.00	\$900,000.00	\$450,000.00	100%
Other Sources								
383-200	Installment Purchase & Capital Lease SBITAs	180,850.83	.00	.00	.00	.00	.00	
Other Sources Totals		\$180,850.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Other Source, Continued								
301-101	Budgetary Account Prior Year Surplus	.00	.00	8,740,180.00	.00	.00	(8,740,180.00)	(100)
303-010	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	10,887,537.21	.00	.00	(10,887,537.21)	(100)
Other Source, Continued Totals		\$0.00	\$0.00	\$19,627,717.21	\$0.00	\$0.00	(\$19,627,717.21)	(100%)
Division 000 - Administration Totals		\$7,762,807.14	\$6,441,417.73	\$26,317,717.21	\$0.00	\$7,322,765.00	(\$18,994,952.21)	(72%)
Department 00 - Administration Totals		\$7,762,807.14	\$6,441,417.73	\$26,317,717.21	\$0.00	\$7,322,765.00	(\$18,994,952.21)	(72%)
REVENUE TOTALS		\$7,762,807.14	\$6,441,417.73	\$26,317,717.21	\$0.00	\$7,322,765.00	(\$18,994,952.21)	(72%)
EXPENSE								
Department 22 - Fire								
Division 000 - Administration								
Activity 522 - Fire Control								
Capital Outlay								
62-23	Capital Outlay Fire Station #3 Rebuild	6,356,119.58	5,044,432.58	7,259,564.93	.00	.00	(7,259,564.93)	(100)
Capital Outlay Totals		\$6,356,119.58	\$5,044,432.58	\$7,259,564.93	\$0.00	\$0.00	(\$7,259,564.93)	(100%)
Activity 522 - Fire Control Totals		\$6,356,119.58	\$5,044,432.58	\$7,259,564.93	\$0.00	\$0.00	(\$7,259,564.93)	(100%)
Division 000 - Administration Totals		\$6,356,119.58	\$5,044,432.58	\$7,259,564.93	\$0.00	\$0.00	(\$7,259,564.93)	(100%)
Department 22 - Fire Totals		\$6,356,119.58	\$5,044,432.58	\$7,259,564.93	\$0.00	\$0.00	(\$7,259,564.93)	(100%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 377	One Cent Sales Tax							
EXPENSE								
Department	39 - Cemetery							
Division	000 - Administration							
Activity	539 - Other Physical Environment							
Capital Outlay								
62-05	Capital Outlay Cemetery Mausoleum	.00	.00	1,561,423.00	.00	.00	(1,561,423.00)	(100)
	Capital Outlay Totals	\$0.00	\$0.00	\$1,561,423.00	\$0.00	\$0.00	(\$1,561,423.00)	(100%)
Activity	539 - Other Physical Environment Totals	\$0.00	\$0.00	\$1,561,423.00	\$0.00	\$0.00	(\$1,561,423.00)	(100%)
	Division 000 - Administration Totals	\$0.00	\$0.00	\$1,561,423.00	\$0.00	\$0.00	(\$1,561,423.00)	(100%)
	Department 39 - Cemetery Totals	\$0.00	\$0.00	\$1,561,423.00	\$0.00	\$0.00	(\$1,561,423.00)	(100%)
Department	41 - Public Works							
Division	340 - Streets Alleys Sidewalks							
Activity	541 - Road & Street Facilities							
Operating Expenditures/Expenses								
53-15	Road Materials & Supplies Repairs / Other Road Materials	51,497.05	.00	.00	.00	.00	.00	
	Operating Expenditures/Expenses Totals	\$51,497.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Capital Outlay								
63-03	Capital Outlay Roadway Restoration	587,791.69	256,553.68	318,748.82	.00	.00	(318,748.82)	(100)
63-11	Capital Outlay Bikepaths/Sidewalks	.00	5,075.00	5,075.00	.00	.00	(5,075.00)	(100)
63-90	Capital Outlay Other Improvements	32,640.75	1,429,094.72	8,871,177.75	.00	.00	(8,871,177.75)	(100)
68-01	Capital Outlay Catherine Dr & Linton Bld Inters	593,515.88	100,412.25	412,763.09	.00	.00	(412,763.09)	(100)
68-03	Capital Outlay Tropic Isles	419,962.63	318,378.74	568,934.15	.00	.00	(568,934.15)	(100)
68-08	Capital Outlay FDOT Barwick Rd Compl Street	.00	180.60	140,000.00	.00	.00	(140,000.00)	(100)
68-14	Capital Outlay FDOT Lindell Blvd Loop	.00	.00	739,947.00	.00	.00	(739,947.00)	(100)
68-18	Capital Outlay NE 2 Ave/Seacrest Beautific Impr	.00	.00	346,016.00	.00	.00	(346,016.00)	(100)
68-50	Capital Outlay SBITAs	180,850.83	.00	.00	.00	.00	.00	
68-80	Capital Outlay Swinton & Atlantic Inters	83,087.90	288,274.92	803,544.79	.00	.00	(803,544.79)	(100)
69-41	Capital Outlay Marine Way Seawall Constr	141,046.89	.00	59,120.00	.00	.00	(59,120.00)	(100)
	Capital Outlay Totals	\$2,038,896.57	\$2,397,969.91	\$12,265,326.60	\$0.00	\$0.00	(\$12,265,326.60)	(100%)
Activity	541 - Road & Street Facilities Totals	\$2,090,393.62	\$2,397,969.91	\$12,265,326.60	\$0.00	\$0.00	(\$12,265,326.60)	(100%)
Division	340 - Streets Alleys Sidewalks Totals	\$2,090,393.62	\$2,397,969.91	\$12,265,326.60	\$0.00	\$0.00	(\$12,265,326.60)	(100%)
Division	361 - Project Management							
Activity	519 - Other Gen. Govt. Services							
Capital Outlay								
63-90	Capital Outlay Other Improvements	1,964,729.40	447,690.38	449,709.11	.00	.00	(449,709.11)	(100)
	Capital Outlay Totals	\$1,964,729.40	\$447,690.38	\$449,709.11	\$0.00	\$0.00	(\$449,709.11)	(100%)
Activity	519 - Other Gen. Govt. Services Totals	\$1,964,729.40	\$447,690.38	\$449,709.11	\$0.00	\$0.00	(\$449,709.11)	(100%)
Division	361 - Project Management Totals	\$1,964,729.40	\$447,690.38	\$449,709.11	\$0.00	\$0.00	(\$449,709.11)	(100%)
Department	41 - Public Works Totals	\$4,055,123.02	\$2,845,660.29	\$12,715,035.71	\$0.00	\$0.00	(\$12,715,035.71)	(100%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 377	One Cent Sales Tax							
EXPENSE								
Department	72 - Parks & Recreation							
Division	715 - Beach Improvement							
Activity	572 - Parks & Recreation							
Capital Outlay								
63-90	Capital Outlay Other Improvements	.00	220.55	675,000.00	.00	.00	(675,000.00)	(100)
	Capital Outlay Totals	\$0.00	\$220.55	\$675,000.00	\$0.00	\$0.00	(\$675,000.00)	(100%)
	Activity 572 - Parks & Recreation Totals	\$0.00	\$220.55	\$675,000.00	\$0.00	\$0.00	(\$675,000.00)	(100%)
	Division 715 - Beach Improvement Totals	\$0.00	\$220.55	\$675,000.00	\$0.00	\$0.00	(\$675,000.00)	(100%)
Division	738 - Parks Maintenance							
Activity	572 - Parks & Recreation							
Operating Expenditures/Expenses								
46-40	Repair and Maintenance Service Other Repair Maintenance	(508.17)	89,322.64	593,868.57	.00	.00	(593,868.57)	(100)
	Operating Expenditures/Expenses Totals	(\$508.17)	\$89,322.64	\$593,868.57	\$0.00	\$0.00	(\$593,868.57)	(100%)
	Activity 572 - Parks & Recreation Totals	(\$508.17)	\$89,322.64	\$593,868.57	\$0.00	\$0.00	(\$593,868.57)	(100%)
	Division 738 - Parks Maintenance Totals	(\$508.17)	\$89,322.64	\$593,868.57	\$0.00	\$0.00	(\$593,868.57)	(100%)
	Department 72 - Parks & Recreation Totals	(\$508.17)	\$89,543.19	\$1,268,868.57	\$0.00	\$0.00	(\$1,268,868.57)	(100%)
Department	85 - Debt Service							
Division	850 - Debt Service							
Activity	517 - Debt Service Payments							
Debt Service								
71-41	Debt Service Principal 1999-Rev Bond	3,280,000.00	3,345,000.00	3,345,000.00	3,410,000.00	3,410,000.00	65,000.00	2
71-60	Debt Service Principal SBITAs	46,800.00	.00	.00	.00	.00	.00	
72-41	Debt Service Interest 1999 Rev Bond	232,750.00	167,825.00	167,825.00	101,626.00	101,626.00	(66,199.00)	(39)
72-60	Debt Service Interest SBITAs	2,100.13	.00	.00	.00	.00	.00	
	Debt Service Totals	\$3,561,650.13	\$3,512,825.00	\$3,512,825.00	\$3,511,626.00	\$3,511,626.00	(\$1,199.00)	0%
	Activity 517 - Debt Service Payments Totals	\$3,561,650.13	\$3,512,825.00	\$3,512,825.00	\$3,511,626.00	\$3,511,626.00	(\$1,199.00)	0%
	Division 850 - Debt Service Totals	\$3,561,650.13	\$3,512,825.00	\$3,512,825.00	\$3,511,626.00	\$3,511,626.00	(\$1,199.00)	0%
	Department 85 - Debt Service Totals	\$3,561,650.13	\$3,512,825.00	\$3,512,825.00	\$3,511,626.00	\$3,511,626.00	(\$1,199.00)	0%
Department	90 - Miscellaneous							
Division	260 - Renewal & Replacement							
Activity	541 - Road & Street Facilities							
Operating Expenditures/Expenses								
46-14	Repair and Maintenance Service Citywide Bridge Repair & Maint.	12,299.18	.00	.00	.00	.00	.00	
	Operating Expenditures/Expenses Totals	\$12,299.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Activity 541 - Road & Street Facilities Totals	\$12,299.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Division 260 - Renewal & Replacement Totals	\$12,299.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 377 - One Cent Sales Tax								
EXPENSE								
Department 90 - Miscellaneous								
Division 900 - Miscellaneous Expenditures								
Activity 519 - Other Gen. Govt. Services								
Other Uses								
99-01	Other Non-Operating Contingency	.00	.00	.00	.00	3,811,139.00	3,811,139.00	
	Other Uses Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$3,811,139.00	\$3,811,139.00	+++
Activity 519 - Other Gen. Govt. Services Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$3,811,139.00	\$3,811,139.00	+++
Division 900 - Miscellaneous Expenditures Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$3,811,139.00	\$3,811,139.00	+++
Department 90 - Miscellaneous Totals		\$12,299.18	\$0.00	\$0.00	\$0.00	\$3,811,139.00	\$3,811,139.00	+++
	EXPENSE TOTALS	\$13,984,683.74	\$11,492,461.06	\$26,317,717.21	\$3,511,626.00	\$7,322,765.00	(\$18,994,952.21)	(72%)
Fund 377 - One Cent Sales Tax Totals								
	REVENUE TOTALS	\$7,762,807.14	\$6,441,417.73	\$26,317,717.21	\$0.00	\$7,322,765.00	(\$18,994,952.21)	(72%)
	EXPENSE TOTALS	\$13,984,683.74	\$11,492,461.06	\$26,317,717.21	\$3,511,626.00	\$7,322,765.00	(\$18,994,952.21)	(72%)
Fund 377 - One Cent Sales Tax Totals		(\$6,221,876.60)	(\$5,051,043.33)	\$0.00	(\$3,511,626.00)	\$0.00	\$0.00	+++
Fund 382 - Recreation GO Bond								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Miscellaneous Revenues								
361-100	Interest & Other Earnings Interest Investments	22,118.58	378,179.15	.00	.00	.00	.00	
	Miscellaneous Revenues Totals	\$22,118.58	\$378,179.15	\$0.00	\$0.00	\$0.00	\$0.00	+++
Other Sources								
384-112	Debt Proceeds Note & Bond Proceeds	9,545,000.16	.00	6,300,000.00	.00	.00	(6,300,000.00)	(100)
384-115	Debt Proceeds Premium on Bonds Issued	450,381.00	.00	.00	.00	.00	.00	
	Other Sources Totals	\$9,995,381.16	\$0.00	\$6,300,000.00	\$0.00	\$0.00	(\$6,300,000.00)	(100%)
Other Source, Continued								
301-100	Budgetary Account Prior Year Surplus	.00	.00	665,656.00	.00	4,450,000.00	3,784,344.00	569
303-010	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	1,140,291.26	.00	.00	(1,140,291.26)	(100)
	Other Source, Continued Totals	\$0.00	\$0.00	\$1,805,947.26	\$0.00	\$4,450,000.00	\$2,644,052.74	146%
Division 000 - Administration Totals		\$10,017,499.74	\$378,179.15	\$8,105,947.26	\$0.00	\$4,450,000.00	(\$3,655,947.26)	(45%)
Department 00 - Administration Totals		\$10,017,499.74	\$378,179.15	\$8,105,947.26	\$0.00	\$4,450,000.00	(\$3,655,947.26)	(45%)
	REVENUE TOTALS	\$10,017,499.74	\$378,179.15	\$8,105,947.26	\$0.00	\$4,450,000.00	(\$3,655,947.26)	(45%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 382 - Recreation GO Bond								
EXPENSE								
Department 72 - Parks & Recreation								
Division 738 - Parks Maintenance								
Activity 572 - Parks & Recreation								
Operating Expenditures/Expenses								
46-40	Repair and Maintenance Service Other Repair Maintenance	191,518.15	1,397,933.50	6,440,291.26	.00	4,450,000.00	(1,990,291.26)	(31)
	Operating Expenditures/Expenses Totals	\$191,518.15	\$1,397,933.50	\$6,440,291.26	\$0.00	\$4,450,000.00	(\$1,990,291.26)	(31%)
Capital Outlay								
63-90	Capital Outlay Other Improvements	.00	.00	1,665,656.00	.00	.00	(1,665,656.00)	(100)
	Capital Outlay Totals	\$0.00	\$0.00	\$1,665,656.00	\$0.00	\$0.00	(\$1,665,656.00)	(100%)
	Activity 572 - Parks & Recreation Totals	\$191,518.15	\$1,397,933.50	\$8,105,947.26	\$0.00	\$4,450,000.00	(\$3,655,947.26)	(45%)
	Division 738 - Parks Maintenance Totals	\$191,518.15	\$1,397,933.50	\$8,105,947.26	\$0.00	\$4,450,000.00	(\$3,655,947.26)	(45%)
	Department 72 - Parks & Recreation Totals	\$191,518.15	\$1,397,933.50	\$8,105,947.26	\$0.00	\$4,450,000.00	(\$3,655,947.26)	(45%)
Department 85 - Debt Service								
Division 850 - Debt Service								
Activity 517 - Debt Service Payments								
Debt Service								
73-04	Other Debt Service Costs Bond Issue Expenses	237,650.00	.00	.00	.00	.00	.00	
	Debt Service Totals	\$237,650.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Activity 517 - Debt Service Payments Totals	\$237,650.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Division 850 - Debt Service Totals	\$237,650.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Department 85 - Debt Service Totals	\$237,650.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	EXPENSE TOTALS	\$429,168.15	\$1,397,933.50	\$8,105,947.26	\$0.00	\$4,450,000.00	(\$3,655,947.26)	(45%)
Fund 382 - Recreation GO Bond Totals								
	REVENUE TOTALS	\$10,017,499.74	\$378,179.15	\$8,105,947.26	\$0.00	\$4,450,000.00	(\$3,655,947.26)	(45%)
	EXPENSE TOTALS	\$429,168.15	\$1,397,933.50	\$8,105,947.26	\$0.00	\$4,450,000.00	(\$3,655,947.26)	(45%)
Fund 382 - Recreation GO Bond Totals		\$9,588,331.59	(\$1,019,754.35)	\$0.00	\$0.00	\$0.00	\$0.00	+++
Fund 383 - Public Safety GO Bond								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Other Sources								
384-112	Debt Proceeds Note & Bond Proceeds	.00	.00	3,400,000.00	.00	13,652,890.00	10,252,890.00	302
	Other Sources Totals	\$0.00	\$0.00	\$3,400,000.00	\$0.00	\$13,652,890.00	\$10,252,890.00	302%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 383 - Public Safety GO Bond								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Other Source, Continued								
303-010	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	47,049.73	.00	.00	(47,049.73)	(100)
	Other Source, Continued Totals	\$0.00	\$0.00	\$47,049.73	\$0.00	\$0.00	(\$47,049.73)	(100%)
	Division 000 - Administration Totals	\$0.00	\$0.00	\$3,447,049.73	\$0.00	\$13,652,890.00	\$10,205,840.27	296%
	Department 00 - Administration Totals	\$0.00	\$0.00	\$3,447,049.73	\$0.00	\$13,652,890.00	\$10,205,840.27	296%
	REVENUE TOTALS	\$0.00	\$0.00	\$3,447,049.73	\$0.00	\$13,652,890.00	\$10,205,840.27	296%
EXPENSE								
Department 21 - Police								
Division 110 - Support Bureau								
Activity 521 - Law Enforcement								
Capital Outlay								
62-10	Capital Outlay Buildings	.00	22,760.00	3,010,200.00	.00	10,737,440.00	7,727,240.00	257
	Capital Outlay Totals	\$0.00	\$22,760.00	\$3,010,200.00	\$0.00	\$10,737,440.00	\$7,727,240.00	257%
	Activity 521 - Law Enforcement Totals	\$0.00	\$22,760.00	\$3,010,200.00	\$0.00	\$10,737,440.00	\$7,727,240.00	257%
	Division 110 - Support Bureau Totals	\$0.00	\$22,760.00	\$3,010,200.00	\$0.00	\$10,737,440.00	\$7,727,240.00	257%
	Department 21 - Police Totals	\$0.00	\$22,760.00	\$3,010,200.00	\$0.00	\$10,737,440.00	\$7,727,240.00	257%
Department 22 - Fire								
Division 000 - Administration								
Activity 522 - Fire Control								
Capital Outlay								
62-10	Capital Outlay Buildings	.00	.00	.00	.00	1,745,000.00	1,745,000.00	
	Capital Outlay Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$1,745,000.00	\$1,745,000.00	+++
	Activity 522 - Fire Control Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$1,745,000.00	\$1,745,000.00	+++
	Division 000 - Administration Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$1,745,000.00	\$1,745,000.00	+++



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 383 - Public Safety GO Bond								
EXPENSE								
Department 22 - Fire								
Division 180 - Ocean Rescue & Beach Oper								
Activity 529 - Other Public Safety								
Operating Expenditures/Expenses								
46-40	Repair and Maintenance Service Other Repair Maintenance	.00	36,849.73	436,849.73	.00	1,170,450.00	733,600.27	168
	Operating Expenditures/Expenses Totals	\$0.00	\$36,849.73	\$436,849.73	\$0.00	\$1,170,450.00	\$733,600.27	168%
	Activity 529 - Other Public Safety Totals	\$0.00	\$36,849.73	\$436,849.73	\$0.00	\$1,170,450.00	\$733,600.27	168%
	Division 180 - Ocean Rescue & Beach Oper Totals	\$0.00	\$36,849.73	\$436,849.73	\$0.00	\$1,170,450.00	\$733,600.27	168%
	Department 22 - Fire Totals	\$0.00	\$36,849.73	\$436,849.73	\$0.00	\$2,915,450.00	\$2,478,600.27	567%
	EXPENSE TOTALS	\$0.00	\$59,609.73	\$3,447,049.73	\$0.00	\$13,652,890.00	\$10,205,840.27	296%
Fund 383 - Public Safety GO Bond Totals								
	REVENUE TOTALS	\$0.00	\$0.00	\$3,447,049.73	\$0.00	\$13,652,890.00	\$10,205,840.27	296%
	EXPENSE TOTALS	\$0.00	\$59,609.73	\$3,447,049.73	\$0.00	\$13,652,890.00	\$10,205,840.27	296%
Fund 383 - Public Safety GO Bond Totals		\$0.00	(\$59,609.73)	\$0.00	\$0.00	\$0.00	\$0.00	+++
Fund 426 - City Marina Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Permits Fees and Special Assessments								
329-050	Permits CO/Tree/Renewal Ext Applic. Fees	364.20	20.00	1,520.00	.00	.00	(1,520.00)	(100)
	Permits Fees and Special Assessments Totals	\$364.20	\$20.00	\$1,520.00	\$0.00	\$0.00	(\$1,520.00)	(100%)
	Charges for Services							
347-960	Culture & Recreation Donation/WastW Pump/Pk Bench	2,189.56	451.08	2,000.00	1,500.00	1,500.00	(500.00)	(25)
347-961	Culture & Recreation Kidfets / Marina Dockage Fees	260,114.00	230,019.50	288,954.00	160,000.00	160,000.00	(128,954.00)	(45)
347-962	Culture & Recreation Turkey Trot/Progrms Late Fees	50.00	.00	100.00	150.00	150.00	50.00	50
	Charges for Services Totals	\$262,353.56	\$230,470.58	\$291,054.00	\$161,650.00	\$161,650.00	(\$129,404.00)	(44%)
	Miscellaneous Revenues							
361-100	Interest & Other Earnings Interest Investments	85,315.21	59,979.64	59,963.00	15,000.00	15,000.00	(44,963.00)	(75)
361-400	Interest & Other Earnings Appreciation/Gain on Sale	63,433.23	.00	.00	.00	.00	.00	
369-901	Other Miscellaneous Revenue PY Exp Recovery/Orig Popcorn Hou	(50.00)	.00	.00	.00	.00	.00	
	Miscellaneous Revenues Totals	\$148,698.44	\$59,979.64	\$59,963.00	\$15,000.00	\$15,000.00	(\$44,963.00)	(75%)
	Other Source, Continued							
301-011	Budgetary Account Prior Year Surplus	.00	.00	.00	.00	56,345.00	56,345.00	
	Other Source, Continued Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$56,345.00	\$56,345.00	+++
	Division 000 - Administration Totals	\$411,416.20	\$290,470.22	\$352,537.00	\$176,650.00	\$232,995.00	(\$119,542.00)	(34%)
	Department 00 - Administration Totals	\$411,416.20	\$290,470.22	\$352,537.00	\$176,650.00	\$232,995.00	(\$119,542.00)	(34%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 426 - City Marina Fund								
REVENUE TOTALS		\$411,416.20	\$290,470.22	\$352,537.00	\$176,650.00	\$232,995.00	(\$119,542.00)	(34%)
EXPENSE								
Department 75 - Recreation Facilities								
Division 750 - Marina								
Activity 575 - Special Recreation Facilities								
Operating Expenditures/Expenses								
31-11	Professional Services Investment Services	1,203.33	1,318.26	1,504.00	1,504.00	1,504.00	.00	
31-90	Professional Services Other Professional Services	.00	.00	300.00	300.00	300.00	.00	
32-10	Accounting & Auditing Audit & Accounting Fees	98.14	93.99	136.00	136.00	136.00	.00	
34-16	Other Contractual Services Pest Control Services	.00	.00	700.00	700.00	700.00	.00	
34-90	Other Contractual Services Other Contractual Services	6,927.45	6,276.78	13,440.00	13,440.00	13,440.00	.00	
40-10	Travel & Per Diem Travel & Training	(561.00)	1,387.00	5,350.00	5,350.00	5,350.00	.00	
43-10	Utility Services Electricity	16,500.87	13,421.59	25,605.00	31,237.00	31,237.00	5,632.00	22
43-15	Utility Services Water & Sewer	44,970.22	25,452.37	50,236.00	47,477.00	47,477.00	(2,759.00)	(5)
43-25	Utility Services Stormwater Assessment Fee	190.00	.00	990.00	990.00	.00	(990.00)	(100)
43-35	Utility Services Waste Collection & Disposal	1,031.56	2,578.16	1,032.00	2,578.00	2,578.00	1,546.00	150
45-10	Insurance General Liability	3,042.96	2,535.80	4,753.00	5,824.00	5,824.00	1,071.00	23
46-15	Repair and Maintenance Service Equipment Maintenance	.00	.00	900.00	900.00	900.00	.00	
46-40	Repair and Maintenance Service Other Repair Maintenance	18,455.13	13,090.62	30,740.00	30,740.00	30,740.00	.00	
49-35	Other Current Charges Share of Administrative Expense	8,442.96	9,737.60	11,685.00	11,685.00	17,337.00	5,652.00	48
52-20	Operating Supplies General Operating Supplies	3,070.82	3,469.44	3,572.00	3,000.00	3,000.00	(572.00)	(16)
52-33	Operating Supplies Uniform / Linen Service	415.00	104.00	750.00	750.00	750.00	.00	
52-35	Operating Supplies Building Materials	2,445.00	.00	100.00	100.00	100.00	.00	
52-36	Operating Supplies Janitorial Supplies	988.32	694.44	1,000.00	1,000.00	1,000.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	570.00	2,854.99	2,000.00	2,000.00	2,000.00	.00	
Operating Expenditures/Expenses Totals		\$107,790.76	\$83,015.04	\$154,793.00	\$159,711.00	\$164,373.00	\$9,580.00	6%
Activity 575 - Special Recreation Facilities Totals		\$107,790.76	\$83,015.04	\$154,793.00	\$159,711.00	\$164,373.00	\$9,580.00	6%
Division 750 - Marina Totals		\$107,790.76	\$83,015.04	\$154,793.00	\$159,711.00	\$164,373.00	\$9,580.00	6%
Department 75 - Recreation Facilities Totals		\$107,790.76	\$83,015.04	\$154,793.00	\$159,711.00	\$164,373.00	\$9,580.00	6%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 426 - City Marina Fund								
EXPENSE								
Department 81 - Depreciation								
Division 840 - Depreciation								
Activity 575 - Special Recreation Facilities								
Operating Expenditures/Expenses								
49-64	Other Current Charges Depreciation	3,718.92	2,789.19	.00	3,720.00	3,720.00	3,720.00	
	Operating Expenditures/Expenses Totals	\$3,718.92	\$2,789.19	\$0.00	\$3,720.00	\$3,720.00	\$3,720.00	+++
Activity	575 - Special Recreation Facilities Totals	\$3,718.92	\$2,789.19	\$0.00	\$3,720.00	\$3,720.00	\$3,720.00	+++
	Division 840 - Depreciation Totals	\$3,718.92	\$2,789.19	\$0.00	\$3,720.00	\$3,720.00	\$3,720.00	+++
	Department 81 - Depreciation Totals	\$3,718.92	\$2,789.19	\$0.00	\$3,720.00	\$3,720.00	\$3,720.00	+++
Department 90 - Miscellaneous								
Division 900 - Miscellaneous Expenditures								
Activity 575 - Special Recreation Facilities								
Other Uses								
99-01	Other Non-Operating Contingency	.00	.00	133,580.00	.00	.00	(133,580.00)	(100)
	Other Uses Totals	\$0.00	\$0.00	\$133,580.00	\$0.00	\$0.00	(\$133,580.00)	(100%)
Activity	575 - Special Recreation Facilities Totals	\$0.00	\$0.00	\$133,580.00	\$0.00	\$0.00	(\$133,580.00)	(100%)
Division	900 - Miscellaneous Expenditures Totals	\$0.00	\$0.00	\$133,580.00	\$0.00	\$0.00	(\$133,580.00)	(100%)
	Department 90 - Miscellaneous Totals	\$0.00	\$0.00	\$133,580.00	\$0.00	\$0.00	(\$133,580.00)	(100%)
Department 91 - Transfers								
Division 910 - Transfers								
Activity 581 - Inter-Fund Group Xfrs Out								
Other Uses								
91-15	Non-Operating Transfers Transfers to General Fund (001)	75,734.04	53,470.00	64,164.00	64,164.00	64,902.00	738.00	1
	Other Uses Totals	\$75,734.04	\$53,470.00	\$64,164.00	\$64,164.00	\$64,902.00	\$738.00	1%
Activity	581 - Inter-Fund Group Xfrs Out Totals	\$75,734.04	\$53,470.00	\$64,164.00	\$64,164.00	\$64,902.00	\$738.00	1%
	Division 910 - Transfers Totals	\$75,734.04	\$53,470.00	\$64,164.00	\$64,164.00	\$64,902.00	\$738.00	1%
	Department 91 - Transfers Totals	\$75,734.04	\$53,470.00	\$64,164.00	\$64,164.00	\$64,902.00	\$738.00	1%
	EXPENSE TOTALS	\$187,243.72	\$139,274.23	\$352,537.00	\$227,595.00	\$232,995.00	(\$119,542.00)	(34%)
Fund 426 - City Marina Fund Totals								
	REVENUE TOTALS	\$411,416.20	\$290,470.22	\$352,537.00	\$176,650.00	\$232,995.00	(\$119,542.00)	(34%)
	EXPENSE TOTALS	\$187,243.72	\$139,274.23	\$352,537.00	\$227,595.00	\$232,995.00	(\$119,542.00)	(34%)
Fund 426 - City Marina Fund Totals		\$224,172.48	\$151,195.99	\$0.00	(\$50,945.00)	\$0.00	\$0.00	+++



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 433 - Sanitation Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Permits Fees and Special Assessments								
329-050	Permits CO/Tree/Renewal Ext Applic. Fees	.00	1,000.00	.00	.00	.00	.00	
	Permits Fees and Special Assessments Totals	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Intergovernmental Revenue								
338-400	Shared Revenue from Loc Units Solid Waste-Recycling	.00	3,911.00	.00	.00	.00	.00	
	Intergovernmental Revenue Totals	\$0.00	\$3,911.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Charges for Services								
343-410	Physical Environment Residential Service Fees	7,310,516.66	6,434,168.25	7,365,622.00	7,365,622.00	7,365,622.00	.00	
343-420	Physical Environment Special Collections Fees	175,867.66	160,392.04	208,000.00	200,000.00	200,000.00	(8,000.00)	(4)
343-430	Physical Environment Roll-Off Fees	335,528.51	257,893.77	400,000.00	365,000.00	365,000.00	(35,000.00)	(9)
343-435	Physical Environment Clean Program	35,540.00	37,956.50	50,000.00	47,500.00	47,500.00	(2,500.00)	(5)
343-900	Physical Environment Annual Permit Fees	15,000.00	14,250.00	18,000.00	15,000.00	15,000.00	(3,000.00)	(17)
343-930	Physical Environment Franchise Fees	831,934.92	676,216.97	796,870.00	796,870.00	796,870.00	.00	
	Charges for Services Totals	\$8,704,387.75	\$7,580,877.53	\$8,838,492.00	\$8,789,992.00	\$8,789,992.00	(\$48,500.00)	(1%)
Miscellaneous Revenues								
361-100	Interest & Other Earnings Interest Investments	189,236.38	133,039.95	132,404.00	132,404.00	132,404.00	.00	
361-140	Interest & Other Earnings Int Income - Leases	32,646.52	.00	.00	.00	.00	.00	
361-400	Interest & Other Earnings Appreciation/Gain on Sale	140,700.30	.00	.00	.00	.00	.00	
362-500	Rents & Royalties Transfer Station	161,974.38	99,000.00	176,500.00	186,000.00	186,000.00	9,500.00	5
365-100	Sales Scrap Sales (Taxable)	337.00	65.00	.00	.00	.00	.00	
366-119	Contributions & Donations CRA-Code Enfrmnt/ 1st Av Improv	.00	.00	.00	.00	137,351.00	137,351.00	
	Miscellaneous Revenues Totals	\$524,894.58	\$232,104.95	\$308,904.00	\$318,404.00	\$455,755.00	\$146,851.00	48%
Other Source, Continued								
301-460	Budgetary Account Sanitation Fund	.00	.00	310,818.00	.00	1,289,002.00	978,184.00	315
303-043	Prior Year Encumbrances Sanitation Fund	.00	.00	182,087.82	.00	.00	(182,087.82)	(100)
	Other Source, Continued Totals	\$0.00	\$0.00	\$492,905.82	\$0.00	\$1,289,002.00	\$796,096.18	162%
	Division 000 - Administration Totals	\$9,229,282.33	\$7,817,893.48	\$9,640,301.82	\$9,108,396.00	\$10,534,749.00	\$894,447.18	9%
	Department 00 - Administration Totals	\$9,229,282.33	\$7,817,893.48	\$9,640,301.82	\$9,108,396.00	\$10,534,749.00	\$894,447.18	9%
	REVENUE TOTALS	\$9,229,282.33	\$7,817,893.48	\$9,640,301.82	\$9,108,396.00	\$10,534,749.00	\$894,447.18	9%
EXPENSE								
Department 34 - Sanitation								
Division 000 - Administration								
Activity 534 - Garbage / Solid Waste Control								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	416,927.91	384,650.42	431,006.00	478,657.00	559,153.00	128,147.00	30
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	408.28	.00	.00	.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 433 - Sanitation Fund								
EXPENSE								
Department 34 - Sanitation								
Division 000 - Administration								
Activity 534 - Garbage / Solid Waste Control								
Personnel Services								
14-10	Overtime Overtime /Call-Out Pay	10,326.94	9,744.49	13,000.00	15,000.00	18,000.00	5,000.00	38
14-30	Overtime Special Events	.00	134.00	.00	4,500.00	4,500.00	4,500.00	
21-10	FICA Taxes Employer FICA	29,386.78	29,456.17	34,143.00	38,110.00	44,267.00	10,124.00	30
22-10	Retirement Contributions General Employees Retirement	18,800.00	41,825.85	22,406.00	52,030.00	34,936.00	12,530.00	56
22-20	Retirement Contributions ICMA Contributions	1,782.72	2,013.36	2,333.00	2,509.00	2,509.00	176.00	8
22-99	Retirement Contributions GASB Statement Implementation	40,333.00	.00	.00	.00	.00	.00	
23-10	Life & Health Insurance Health Insurance	117,766.00	111,642.78	120,996.00	126,001.00	143,473.00	22,477.00	19
23-20	Life & Health Insurance Life Insurance	1,326.20	1,703.02	1,788.00	1,854.00	2,044.00	256.00	14
23-30	Life & Health Insurance Disability Insurance	907.39	919.14	1,031.00	1,397.00	1,632.00	601.00	58
24-10	Workers Compensation Workers Compensation	1,632.96	1,225.80	1,471.00	1,712.00	1,712.00	241.00	16
25-10	Other Employee Benefits Unemployment Compensation	245.28	236.97	262.00	262.00	297.00	35.00	13
27-10	Other Employee Benefits Employee Assistance Program	74.70	168.80	187.00	205.00	232.00	45.00	24
Personnel Services Totals		\$639,509.88	\$584,129.08	\$628,623.00	\$722,237.00	\$812,755.00	\$184,132.00	29%
Operating Expenditures/Expenses								
31-11	Professional Services Investment Services	2,669.12	3,138.68	3,336.00	3,336.00	3,336.00	.00	
32-10	Accounting & Auditing Audit & Accounting Fees	3,684.34	3,529.00	3,881.00	3,881.00	3,881.00	.00	
34-25	Other Contractual Services Residential Garbage	3,819,195.14	3,347,386.19	3,995,921.86	4,442,091.00	4,442,091.00	446,169.14	11
34-26	Other Contractual Services Residential Vegetation	554,987.70	479,734.22	583,046.30	618,029.00	618,029.00	34,982.70	6
34-27	Other Contractual Services Residential Recycling	1,646,136.08	1,443,873.50	1,724,114.92	1,914,958.00	1,914,958.00	190,843.08	11
34-28	Other Contractual Services Residential Bulk P/U	1,079,928.26	926,342.19	1,128,870.74	1,196,603.00	1,196,603.00	67,732.26	6
40-10	Travel & Per Diem Travel & Training	2,171.96	2,477.03	6,000.00	15,000.00	15,000.00	9,000.00	150
41-11	Communication Services Portable Phones / MDD	621.00	.00	1,035.00	1,035.00	1,449.00	414.00	40
43-35	Utility Services Waste Collection & Disposal	3,093.20	6,187.88	154,179.00	76,632.00	76,632.00	(77,547.00)	(50)
44-45	Rentals & Leases Vehicle Rental / Garage	12,360.00	14,641.70	17,570.00	24,030.00	103,438.00	85,868.00	489
45-10	Insurance General Liability	3,534.00	2,945.00	5,520.00	6,764.00	6,764.00	1,244.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	5,524.08	8,177.60	14,950.00	14,550.00	21,750.00	6,800.00	45
47-10	Printing & Binding Printing & Binding	425.23	867.54	2,000.00	2,000.00	2,000.00	.00	
48-17	Promotional Activities Refreshment / Food / Meetings	1,822.61	264.43	2,000.00	2,000.00	2,000.00	.00	
49-15	Other Current Charges Bad Debt Expense	(449.52)	(248.15)	.00	.00	.00	.00	
49-35	Other Current Charges Share of Administrative Expense	685,269.96	767,396.70	920,876.00	920,876.00	1,001,862.00	80,986.00	9
49-97	Other Current Charges Clean City Program	.00	9,054.52	70,000.00	70,000.00	70,000.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 433 - Sanitation Fund								
EXPENSE								
Department 34 - Sanitation								
Division 000 - Administration								
Activity 534 - Garbage / Solid Waste Control								
Operating Expenditures/Expenses								
51-15	Office Supplies Other Office Supplies	.00	293.96	500.00	1,000.00	1,000.00	500.00	100
51-20	Office Supplies Office Equipment < \$5,000	4,143.51	346.55	3,730.00	8,000.00	8,000.00	4,270.00	114
52-10	Operating Supplies Fuel & Lube	8,752.69	8,069.23	14,700.00	14,700.00	19,900.00	5,200.00	35
52-20	Operating Supplies General Operating Supplies	2,673.14	2,539.72	4,000.00	6,000.00	6,000.00	2,000.00	50
52-27	Operating Supplies Equipment < \$5,000	344.43	561.22	1,000.00	2,000.00	2,000.00	1,000.00	100
52-33	Operating Supplies Uniform / Linen Service	3,421.16	2,952.69	4,175.00	5,000.00	5,000.00	825.00	20
54-13	Books Pubs Subs & Memberships Memberships	715.00	5,760.00	7,600.00	8,650.00	8,650.00	1,050.00	14
54-30	Books Pubs Subs & Memberships Training & Education Costs	1,605.00	2,515.00	5,350.00	8,950.00	8,950.00	3,600.00	67
	Operating Expenditures/Expenses Totals	\$7,842,628.09	\$7,038,806.40	\$8,674,355.82	\$9,366,085.00	\$9,539,293.00	\$864,937.18	10%
Capital Outlay								
64-20	Machinery & Equipment Automotive	.00	39,124.00	39,124.00	.00	.00	(39,124.00)	(100)
	Capital Outlay Totals	\$0.00	\$39,124.00	\$39,124.00	\$0.00	\$0.00	(\$39,124.00)	(100%)
Activity 534 - Garbage / Solid Waste Control		\$8,482,137.97	\$7,662,059.48	\$9,342,102.82	\$10,088,322.00	\$10,352,048.00	\$1,009,945.18	11%
Totals								
Division 000 - Administration Totals		\$8,482,137.97	\$7,662,059.48	\$9,342,102.82	\$10,088,322.00	\$10,352,048.00	\$1,009,945.18	11%
Department 34 - Sanitation Totals		\$8,482,137.97	\$7,662,059.48	\$9,342,102.82	\$10,088,322.00	\$10,352,048.00	\$1,009,945.18	11%
Department 91 - Transfers								
Division 910 - Transfers								
Activity 581 - Inter-Fund Group Xfrs Out								
Other Uses								
91-15	Non-Operating Transfers Transfers to General Fund (001)	90,768.00	141,738.30	170,086.00	170,086.00	182,701.00	12,615.00	7
91-20	Non-Operating Transfers Transfers to W & S Fund (441)	134,343.96	106,760.80	128,113.00	128,113.00	.00	(128,113.00)	(100)
91-81	Non-Operating Transfers Transfers to Garage Fund (501)	33,016.00	.00	.00	.00	.00	.00	
	Other Uses Totals	\$258,127.96	\$248,499.10	\$298,199.00	\$298,199.00	\$182,701.00	(\$115,498.00)	(39%)
Activity 581 - Inter-Fund Group Xfrs Out Totals		\$258,127.96	\$248,499.10	\$298,199.00	\$298,199.00	\$182,701.00	(\$115,498.00)	(39%)
Division 910 - Transfers Totals		\$258,127.96	\$248,499.10	\$298,199.00	\$298,199.00	\$182,701.00	(\$115,498.00)	(39%)
Department 91 - Transfers Totals		\$258,127.96	\$248,499.10	\$298,199.00	\$298,199.00	\$182,701.00	(\$115,498.00)	(39%)
EXPENSE TOTALS		\$8,740,265.93	\$7,910,558.58	\$9,640,301.82	\$10,386,521.00	\$10,534,749.00	\$894,447.18	9%
Fund 433 - Sanitation Fund Totals								
REVENUE TOTALS		\$9,229,282.33	\$7,817,893.48	\$9,640,301.82	\$9,108,396.00	\$10,534,749.00	\$894,447.18	9%
EXPENSE TOTALS		\$8,740,265.93	\$7,910,558.58	\$9,640,301.82	\$10,386,521.00	\$10,534,749.00	\$894,447.18	9%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 433 - Sanitation Fund Totals		\$489,016.40	(\$92,665.10)	\$0.00	(\$1,278,125.00)	\$0.00	\$0.00	+++
Fund 441 - Water & Sewer Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Charges for Services								
343-600	Physical Environment Sale of Water	22,216,024.45	23,094,805.71	28,822,477.00	30,280,000.00	30,280,000.00	1,457,523.00	5
343-610	Physical Environment Meter Installations	61,700.00	53,987.50	125,000.00	125,000.00	125,000.00	.00	
343-620	Physical Environment Water Connection Charges	.00	281,321.76	200,000.00	100,000.00	100,000.00	(100,000.00)	(50)
343-630	Physical Environment Water Service Charges	245,827.86	204,042.49	240,000.00	225,000.00	225,000.00	(15,000.00)	(6)
343-640	Physical Environment Sewer Service Charges	19,970,784.13	17,967,738.32	21,500,000.00	23,000,000.00	23,000,000.00	1,500,000.00	7
343-650	Physical Environment Sewer Connection Charges	.00	360,380.00	710,000.00	150,000.00	150,000.00	(560,000.00)	(79)
343-660	Physical Environment Reclaimed Water	346,538.09	284,521.91	325,183.00	350,000.00	350,000.00	24,817.00	8
343-670	Physical Environment Other Income	7,319.34	7,258.32	3,500.00	5,000.00	5,000.00	1,500.00	43
343-671	Physical Environment IPT Surcharge	50.04	41.70	50.00	50.00	50.00	.00	
343-672	Physical Environment Project Inspection Fees	1,001.20	160,014.79	.00	250,000.00	250,000.00	250,000.00	
Charges for Services Totals		\$42,849,245.11	\$42,414,112.50	\$51,926,210.00	\$54,485,050.00	\$54,485,050.00	\$2,558,840.00	5%
Miscellaneous Revenues								
361-100	Interest & Other Earnings Interest Investments	1,075,516.16	756,126.29	752,511.00	752,511.00	752,511.00	.00	
361-400	Interest & Other Earnings Appreciation/Gain on Sale	799,663.54	.00	.00	.00	.00	.00	
365-100	Sales Scrap Sales (Taxable)	622.86	2,647.69	.00	1,500.00	1,500.00	1,500.00	
366-100	Contributions & Donations Contr & Don Misc / Developers	36,700.00	.00	.00	.00	.00	.00	
369-100	Other Miscellaneous Revenue Miscellaneous Revenue	.00	708.73	.00	.00	.00	.00	
369-331	Other Miscellaneous Revenue Settlements Revenue PFAS	.00	1,474,432.23	.00	.00	.00	.00	
369-900	Other Miscellaneous Revenue PY Exp Recovery/CDBG Rehab/Misc	.00	2,538.06	.00	.00	.00	.00	
369-904	Other Miscellaneous Revenue HDepot Reb/Orig Popcorn H/Misc R	1,230.33	.00	1,200.00	1,200.00	1,200.00	.00	
369-905	Other Miscellaneous Revenue Recovery Of Prior Yrs Exp	2,853.13	561.00	1,000.00	1,000.00	1,000.00	.00	
Miscellaneous Revenues Totals		\$1,916,586.02	\$2,237,014.00	\$754,711.00	\$756,211.00	\$756,211.00	\$1,500.00	0%
Other Sources								
382-010	Contributions from Proprietary Funds Contributions from Sanitation	134,343.96	106,760.80	128,113.00	140,925.00	140,925.00	12,812.00	10
389-700	Grants/Donations Contr from Other Funds	372,876.50	.00	.00	.00	.00	.00	
389-800	Grants/Donations Capital Contributions	169,434.72	.00	.00	.00	.00	.00	
Other Sources Totals		\$676,655.18	\$106,760.80	\$128,113.00	\$140,925.00	\$140,925.00	\$12,812.00	10%
Division 000 - Administration Totals		\$45,442,486.31	\$44,757,887.30	\$52,809,034.00	\$55,382,186.00	\$55,382,186.00	\$2,573,152.00	5%
Department 00 - Administration Totals		\$45,442,486.31	\$44,757,887.30	\$52,809,034.00	\$55,382,186.00	\$55,382,186.00	\$2,573,152.00	5%
REVENUE TOTALS		\$45,442,486.31	\$44,757,887.30	\$52,809,034.00	\$55,382,186.00	\$55,382,186.00	\$2,573,152.00	5%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 441	Water & Sewer Fund							
EXPENSE								
Department	36 - Water & Sewer							
Division	000 - Administration							
Activity	536 - Water-Sewer Combined Services							
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	596,864.11	652,123.49	749,110.00	780,538.00	780,538.00	31,428.00	4
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	(.01)	.00	.00	.00	.00	.00	
13-10	Other Salaries/ Wages Part Time Wages	19,486.39	.00	.00	.00	.00	.00	
14-10	Overtime Overtime /Call-Out Pay	418.97	64.96	3,000.00	1,000.00	1,000.00	(2,000.00)	(67)
15-20	Special Pay Car Allowance	5,280.00	4,840.00	5,280.00	5,280.00	5,280.00	.00	
21-10	FICA Taxes Employer FICA	45,475.01	47,012.15	57,537.00	57,641.00	57,641.00	104.00	
22-10	Retirement Contributions General Employees Retirement	31,058.00	51,179.31	31,057.00	61,164.00	41,069.00	10,012.00	32
22-20	Retirement Contributions ICMA Contributions	27,438.23	26,967.94	27,941.00	32,518.00	32,518.00	4,577.00	16
22-99	Retirement Contributions GASB Statement Implementation	(1,086,126.00)	.00	.00	.00	.00	.00	
23-10	Life & Health Insurance Health Insurance	120,915.00	114,873.60	97,444.00	134,453.00	134,453.00	37,009.00	38
23-20	Life & Health Insurance Life Insurance	1,429.20	2,166.89	1,940.00	2,263.00	2,263.00	323.00	17
23-30	Life & Health Insurance Disability Insurance	1,340.63	1,564.13	1,481.00	2,278.00	2,278.00	797.00	54
24-10	Workers Compensation Workers Compensation	7,820.04	5,806.70	6,968.00	8,110.00	8,110.00	1,142.00	16
25-10	Other Employee Benefits Unemployment Compensation	216.08	224.84	210.00	245.00	245.00	35.00	17
27-10	Other Employee Benefits Employee Assistance Program	57.85	160.16	150.00	191.00	191.00	41.00	27
Personnel Services Totals		(\$228,326.50)	\$906,984.17	\$982,118.00	\$1,085,681.00	\$1,065,586.00	\$83,468.00	8%
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	18,256.70	25,964.91	44,567.00	20,000.00	20,000.00	(24,567.00)	(55)
32-10	Accounting & Auditing Audit & Accounting Fees	19,500.16	18,678.01	19,789.00	19,789.00	19,789.00	.00	
34-90	Other Contractual Services Other Contractual Services	.00	.00	400.00	.00	.00	(400.00)	(100)
40-10	Travel & Per Diem Travel & Training	2,914.80	6,650.12	6,000.00	7,000.00	7,000.00	1,000.00	17
41-11	Communication Services Portable Phones / MDD	207.00	.00	457.00	457.00	457.00	.00	
42-10	Freight & Postage Services Postage	9.45	38.92	250.00	250.00	250.00	.00	
43-10	Utility Services Electricity	11,578.15	10,027.36	10,079.00	12,296.00	12,296.00	2,217.00	22
43-15	Utility Services Water & Sewer	4,533.67	3,915.28	5,078.00	4,980.00	4,980.00	(98.00)	(2)
43-20	Utility Services Irrigation Water	12,095.95	15,134.73	12,895.00	14,516.00	14,516.00	1,621.00	13
43-25	Utility Services Stormwater Assessment Fee	2,718.00	.00	3,931.00	3,773.00	.00	(3,931.00)	(100)
43-35	Utility Services Waste Collection & Disposal	8,229.98	8,229.98	8,250.00	8,250.00	8,250.00	.00	
44-45	Rentals & Leases Vehicle Rental / Garage	810.00	2,135.00	2,562.00	2,930.00	2,930.00	368.00	14
45-10	Insurance General Liability	22,602.00	18,835.00	35,305.00	43,263.00	43,263.00	7,958.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	790.57	933.36	2,000.00	2,000.00	2,000.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department 36 - Water & Sewer								
Division 000 - Administration								
Activity 536 - Water-Sewer Combined Services								
Operating Expenditures/Expenses								
48-17	Promotional Activities Refreshment / Food / Meetings	3,902.57	3,321.42	5,500.00	6,500.00	6,500.00	1,000.00	18
48-20	Promotional Activities Other Promotional Costs	3,286.56	.00	1,000.00	500.00	500.00	(500.00)	(50)
49-50	Other Current Charges Advertising	330.00	1,917.73	3,300.00	1,000.00	1,000.00	(2,300.00)	(70)
49-90	Other Current Charges Other Current Charges	.00	450.00	.00	.00	.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	808.36	276.24	1,500.00	.00	.00	(1,500.00)	(100)
51-15	Office Supplies Other Office Supplies	2,010.47	880.81	3,000.00	4,500.00	4,500.00	1,500.00	50
51-20	Office Supplies Office Equipment < \$5,000	8,460.92	1,693.78	8,500.00	8,500.00	8,500.00	.00	
51-25	Office Supplies Computer Software	2,455.94	.00	2,480.00	2,480.00	2,480.00	.00	
52-10	Operating Supplies Fuel & Lube	78.71	316.81	550.00	550.00	550.00	.00	
52-20	Operating Supplies General Operating Supplies	363.28	.00	700.00	700.00	700.00	.00	
52-33	Operating Supplies Uniform / Linen Service	461.83	310.90	1,200.00	600.00	600.00	(600.00)	(50)
54-11	Books Pubs Subs & Memberships Subscriptions	.00	130.00	.00	150.00	150.00	150.00	
54-13	Books Pubs Subs & Memberships Memberships	1,180.00	1,153.00	1,660.00	2,135.00	2,135.00	475.00	29
54-30	Books Pubs Subs & Memberships Training & Education Costs	2,798.13	2,252.88	5,000.00	5,000.00	5,000.00	.00	
Operating Expenditures/Expenses Totals		\$130,383.20	\$123,246.24	\$185,953.00	\$172,119.00	\$168,346.00	(\$17,607.00)	(9%)
Activity 536 - Water-Sewer Combined Services Totals		(\$97,943.30)	\$1,030,230.41	\$1,168,071.00	\$1,257,800.00	\$1,233,932.00	\$65,861.00	6%
Division 000 - Administration Totals		(\$97,943.30)	\$1,030,230.41	\$1,168,071.00	\$1,257,800.00	\$1,233,932.00	\$65,861.00	6%
Division 050 - Utilities Customer Serv								
Activity 536 - Water-Sewer Combined Services								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	839,041.40	749,157.41	798,616.00	942,680.00	942,680.00	144,064.00	18
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	1,310.63	1,386.18	.00	.00	.00	.00	
13-10	Other Salaries/ Wages Part Time Wages	19,774.48	.00	.00	.00	.00	.00	
14-10	Overtime Overtime /Call-Out Pay	66,354.11	37,979.78	45,000.00	35,000.00	35,000.00	(10,000.00)	(22)
14-30	Overtime Special Events	1,026.08	911.43	.00	.00	.00	.00	
15-20	Special Pay Car Allowance	539.00	.00	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	67,922.19	58,992.11	64,538.00	75,012.00	75,012.00	10,474.00	16
22-10	Retirement Contributions General Employees Retirement	53,954.00	60,937.14	60,325.00	55,938.00	37,560.00	(22,765.00)	(38)
22-20	Retirement Contributions ICMA Contributions	4,558.11	2,312.13	.00	2,856.00	2,856.00	2,856.00	
23-10	Life & Health Insurance Health Insurance	226,896.00	242,532.44	212,428.00	292,325.00	292,325.00	79,897.00	38
23-20	Life & Health Insurance Life Insurance	2,449.20	2,946.68	3,143.00	3,633.00	3,633.00	490.00	16
23-30	Life & Health Insurance Disability Insurance	1,906.43	1,742.91	1,848.00	2,752.00	2,752.00	904.00	49
24-10	Workers Compensation Workers Compensation	10,368.96	7,794.20	9,353.00	10,885.00	10,885.00	1,532.00	16



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 441	Water & Sewer Fund							
EXPENSE								
Department	36 - Water & Sewer							
Division	050 - Utilities Customer Serv							
Activity	536 - Water-Sewer Combined Services							
Personnel Services								
25-10	Other Employee Benefits Unemployment Compensation	540.61	484.16	494.00	560.00	560.00	66.00	13
27-10	Other Employee Benefits Employee Assistance Program	154.10	336.56	352.00	437.00	437.00	85.00	24
Personnel Services Totals		\$1,296,795.30	\$1,167,513.13	\$1,196,097.00	\$1,422,078.00	\$1,403,700.00	\$207,603.00	17%
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	60,878.12	56,443.17	80,641.00	82,100.00	82,100.00	1,459.00	2
34-90	Other Contractual Services Other Contractual Services	119,403.51	96,901.07	77,000.00	89,000.00	89,000.00	12,000.00	16
40-10	Travel & Per Diem Travel & Training	.00	.00	.00	1,500.00	1,500.00	1,500.00	
41-11	Communication Services Portable Phones / MDD	828.00	.00	828.00	828.00	828.00	.00	
42-10	Freight & Postage Services Postage	50,396.63	87,282.92	130,000.00	130,000.00	130,000.00	.00	
42-20	Freight & Postage Services Express Charges / Messenger	139.10	216.37	700.00	800.00	800.00	100.00	14
44-45	Rentals & Leases Vehicle Rental / Garage	11,000.04	10,613.30	12,736.00	14,570.00	14,570.00	1,834.00	14
45-10	Insurance General Liability	27,843.00	23,202.50	43,492.00	53,295.00	53,295.00	9,803.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	14,856.75	2,664.26	11,800.00	12,500.00	12,500.00	700.00	6
46-15	Repair and Maintenance Service Equipment Maintenance	.00	.00	3,000.00	2,375.00	2,375.00	(625.00)	(21)
47-10	Printing & Binding Printing & Binding	.00	.00	1,000.00	1,000.00	1,000.00	.00	
48-17	Promotional Activities Refreshment / Food / Meetings	.00	355.22	400.00	400.00	400.00	.00	
49-90	Other Current Charges Other Current Charges	89.95	102.80	1,523.00	1,350.00	1,350.00	(173.00)	(11)
51-10	Office Supplies Stationery, Paper, Forms	1,815.77	368.12	2,000.00	2,000.00	2,000.00	.00	
51-15	Office Supplies Other Office Supplies	1,918.63	2,852.93	3,100.00	3,100.00	3,100.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	99.99	275.39	7,200.00	9,700.00	9,700.00	2,500.00	35
52-10	Operating Supplies Fuel & Lube	11,434.94	5,333.76	8,300.00	10,000.00	10,000.00	1,700.00	20
52-20	Operating Supplies General Operating Supplies	217.93	120.07	1,000.00	1,000.00	1,000.00	.00	
52-27	Operating Supplies Equipment < \$5,000	1,571.97	85.95	2,000.00	2,000.00	2,000.00	.00	
52-33	Operating Supplies Uniform / Linen Service	1,634.32	1,389.50	2,505.00	3,600.00	3,600.00	1,095.00	44
54-30	Books Pubs Subs & Memberships Training & Education Costs	.00	1,200.00	6,000.00	3,600.00	3,600.00	(2,400.00)	(40)
54-40	Books Pubs Subs & Memberships Tuition Reimbursement	.00	.00	2,000.00	.00	.00	(2,000.00)	(100)
Operating Expenditures/Expenses Totals		\$304,128.65	\$289,407.33	\$397,225.00	\$424,718.00	\$424,718.00	\$27,493.00	7%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	050 - Utilities Customer Serv							
Activity	536 - Water-Sewer Combined Services							
Capital Outlay								
64-11	Machinery & Equipment Computer Equipment	.00	.00	.00	3,100.00	3,100.00	3,100.00	
64-90	Machinery & Equipment Other Machinery / Equipment	.00	.00	8,092.00	8,900.00	8,900.00	808.00	10
68-10	Capital Outlay Software	.00	.00	.00	198,058.00	198,058.00	198,058.00	
Capital Outlay Totals		\$0.00	\$0.00	\$8,092.00	\$210,058.00	\$210,058.00	\$201,966.00	2496%
Activity	536 - Water-Sewer Combined Services	\$1,600,923.95	\$1,456,920.46	\$1,601,414.00	\$2,056,854.00	\$2,038,476.00	\$437,062.00	27%
Totals								
Division	050 - Utilities Customer Serv Totals	\$1,600,923.95	\$1,456,920.46	\$1,601,414.00	\$2,056,854.00	\$2,038,476.00	\$437,062.00	27%
Division	249 - Utilities Warehouse							
Activity	536 - Water-Sewer Combined Services							
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	.00	.00	.00	109,988.00	109,988.00	109,988.00	
14-10	Overtime Overtime /Call-Out Pay	.00	.00	.00	2,000.00	2,000.00	2,000.00	
21-10	FICA Taxes Employer FICA	.00	.00	.00	8,568.00	8,568.00	8,568.00	
22-10	Retirement Contributions General Employees Retirement	.00	.00	.00	11,955.00	8,027.00	8,027.00	
23-10	Life & Health Insurance Health Insurance	.00	.00	.00	37,528.00	37,528.00	37,528.00	
23-20	Life & Health Insurance Life Insurance	.00	.00	.00	513.00	513.00	513.00	
23-30	Life & Health Insurance Disability Insurance	.00	.00	.00	321.00	321.00	321.00	
25-10	Other Employee Benefits Unemployment Compensation	.00	.00	.00	70.00	70.00	70.00	
27-10	Other Employee Benefits Employee Assistance Program	.00	.00	.00	54.00	54.00	54.00	
Personnel Services Totals		\$0.00	\$0.00	\$0.00	\$170,997.00	\$167,069.00	\$167,069.00	+++
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	.00	.00	.00	2,500.00	2,500.00	2,500.00	
42-10	Freight & Postage Services Postage	.00	.00	.00	10,000.00	10,000.00	10,000.00	
51-15	Office Supplies Other Office Supplies	.00	.00	.00	750.00	750.00	750.00	
51-20	Office Supplies Office Equipment < \$5,000	.00	.00	.00	850.00	850.00	850.00	
51-25	Office Supplies Computer Software	.00	.00	.00	1,450.00	1,450.00	1,450.00	
52-20	Operating Supplies General Operating Supplies	.00	.00	.00	16,000.00	16,000.00	16,000.00	
52-27	Operating Supplies Equipment < \$5,000	.00	.00	.00	3,000.00	3,000.00	3,000.00	
52-33	Operating Supplies Uniform / Linen Service	.00	.00	.00	1,076.00	1,076.00	1,076.00	
52-35	Operating Supplies Building Materials	.00	.00	.00	15,000.00	15,000.00	15,000.00	
52-41	Operating Supplies Gardening Supplies	.00	.00	.00	5,000.00	5,000.00	5,000.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department 36 - Water & Sewer								
Division 249 - Utilities Warehouse								
Activity 536 - Water-Sewer Combined Services								
Operating Expenditures/Expenses								
54-11	Books Pubs Subs & Memberships Subscriptions	.00	.00	.00	17,000.00	17,000.00	17,000.00	
	Operating Expenditures/Expenses Totals	\$0.00	\$0.00	\$0.00	\$72,626.00	\$72,626.00	\$72,626.00	+++
	Capital Outlay							
64-11	Machinery & Equipment Computer Equipment	.00	.00	.00	17,100.00	17,100.00	17,100.00	
	Capital Outlay Totals	\$0.00	\$0.00	\$0.00	\$17,100.00	\$17,100.00	\$17,100.00	+++
	Activity 536 - Water-Sewer Combined Services Totals	\$0.00	\$0.00	\$0.00	\$260,723.00	\$256,795.00	\$256,795.00	+++
	Division 249 - Utilities Warehouse Totals	\$0.00	\$0.00	\$0.00	\$260,723.00	\$256,795.00	\$256,795.00	+++
Division 250 - Laboratory								
Activity 536 - Water-Sewer Combined Services								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	329,584.15	253,499.35	386,825.00	364,101.00	364,101.00	(22,724.00)	(6)
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	2,519.00	.00	.00	.00	.00	
14-10	Overtime Overtime /Call-Out Pay	15,497.79	3,670.35	25,000.00	15,000.00	15,000.00	(10,000.00)	(40)
15-20	Special Pay Car Allowance	2,420.00	2,420.00	2,640.00	2,640.00	2,640.00	.00	
15-50	Special Pay Incentive Pay	3,000.00	.00	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	26,391.81	19,823.60	31,506.00	29,002.00	29,002.00	(2,504.00)	(8)
22-10	Retirement Contributions General Employees Retirement	29,520.00	27,988.50	35,184.00	39,472.00	26,503.00	(8,681.00)	(25)
22-20	Retirement Contributions ICMA Contributions	.00	.00	3,327.00	3,327.00	3,327.00	.00	
23-10	Life & Health Insurance Health Insurance	81,171.00	67,488.24	81,203.00	95,683.00	95,683.00	14,480.00	18
23-20	Life & Health Insurance Life Insurance	996.00	1,009.70	1,255.00	1,350.00	1,350.00	95.00	8
23-30	Life & Health Insurance Disability Insurance	758.45	607.87	820.00	1,063.00	1,063.00	243.00	30
24-10	Workers Compensation Workers Compensation	15,585.00	11,572.50	13,887.00	16,163.00	16,163.00	2,276.00	16
25-10	Other Employee Benefits Unemployment Compensation	175.20	134.32	175.00	175.00	175.00	.00	
27-10	Other Employee Benefits Employee Assistance Program	52.51	93.60	124.00	136.00	136.00	12.00	10
	Personnel Services Totals	\$505,151.91	\$390,827.03	\$581,946.00	\$568,112.00	\$555,143.00	(\$26,803.00)	(5%)
	Operating Expenditures/Expenses							
31-90	Professional Services Other Professional Services	4,950.00	3,400.07	5,000.00	5,000.00	5,000.00	.00	
34-90	Other Contractual Services Other Contractual Services	14,390.07	8,558.20	29,000.00	29,000.00	29,000.00	.00	
40-10	Travel & Per Diem Travel & Training	.00	.00	1,300.00	1,300.00	1,300.00	.00	
41-11	Communication Services Portable Phones / MDD	207.00	.00	207.00	207.00	207.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department 36 - Water & Sewer								
Division 250 - Laboratory								
Activity 536 - Water-Sewer Combined Services								
Operating Expenditures/Expenses								
42-10	Freight & Postage Services Postage	359.98	127.37	500.00	500.00	500.00	.00	
42-11	Freight & Postage Services Other Transportation Costs	44.69	.00	100.00	100.00	100.00	.00	
44-45	Rentals & Leases Vehicle Rental / Garage	3,639.96	4,516.70	5,420.00	5,420.00	5,420.00	.00	
45-10	Insurance General Liability	12,213.00	10,177.50	12,213.00	14,966.00	14,966.00	2,753.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	2,830.68	1,556.73	2,800.00	3,700.00	3,700.00	900.00	32
46-15	Repair and Maintenance Service Equipment Maintenance	26,872.94	31,259.39	37,650.00	32,050.00	32,050.00	(5,600.00)	(15)
46-40	Repair and Maintenance Service Other Repair Maintenance	1,000.00	.00	1,200.00	1,200.00	1,200.00	.00	
48-17	Promotional Activities Refreshment / Food / Meetings	.00	.00	100.00	100.00	100.00	.00	
49-90	Other Current Charges Other Current Charges	3,518.69	2,800.00	8,200.00	8,200.00	8,200.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	41.42	.00	150.00	.00	.00	(150.00)	(100)
51-15	Office Supplies Other Office Supplies	1,629.67	616.27	1,500.00	1,650.00	1,650.00	150.00	10
51-20	Office Supplies Office Equipment < \$5,000	2,130.78	4,105.56	10,000.00	10,000.00	10,000.00	.00	
51-25	Office Supplies Computer Software	.00	.00	300.00	300.00	300.00	.00	
52-10	Operating Supplies Fuel & Lube	905.99	659.35	1,000.00	1,000.00	1,000.00	.00	
52-20	Operating Supplies General Operating Supplies	26,038.57	29,404.75	43,000.00	43,000.00	43,000.00	.00	
52-27	Operating Supplies Equipment < \$5,000	8,098.92	5,938.36	15,000.00	15,000.00	15,000.00	.00	
52-30	Operating Supplies Chemicals	25,535.11	10,464.12	36,000.00	36,000.00	36,000.00	.00	
52-33	Operating Supplies Uniform / Linen Service	1,773.26	1,242.56	3,492.00	3,410.00	3,410.00	(82.00)	(2)
54-10	Books Pubs Subs & Memberships Books & Publications	230.00	.00	.00	450.00	450.00	450.00	
54-11	Books Pubs Subs & Memberships Subscriptions	.00	90.00	200.00	300.00	300.00	100.00	50
54-13	Books Pubs Subs & Memberships Memberships	391.00	338.00	600.00	600.00	600.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	.00	.00	.00	2,800.00	2,800.00	2,800.00	
Operating Expenditures/Expenses Totals		\$136,801.73	\$115,254.93	\$214,932.00	\$216,253.00	\$216,253.00	\$1,321.00	1%
Activity 536 - Water-Sewer Combined Services		\$641,953.64	\$506,081.96	\$796,878.00	\$784,365.00	\$771,396.00	(\$25,482.00)	(3%)
Totals								
Division 250 - Laboratory Totals		\$641,953.64	\$506,081.96	\$796,878.00	\$784,365.00	\$771,396.00	(\$25,482.00)	(3%)
Division 251 - Environmental Resources Compl								
Activity 536 - Water-Sewer Combined Services								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	360,679.81	275,333.49	394,468.00	330,462.00	330,462.00	(64,006.00)	(16)
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	3,401.66	3,277.44	.00	.00	.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 441	Water & Sewer Fund							
EXPENSE								
Department	36 - Water & Sewer							
Division	251 - Environmental Resources Compl							
Activity	536 - Water-Sewer Combined Services							
Personnel Services								
13-10	Other Salaries/ Wages Part Time Wages	3,076.80	.00	.00	.00	.00	.00	
14-10	Overtime Overtime /Call-Out Pay	446.75	244.01	5,000.00	5,000.00	5,000.00	.00	
15-20	Special Pay Car Allowance	2,640.00	1,760.00	2,640.00	2,640.00	2,640.00	.00	
21-10	FICA Taxes Employer FICA	27,222.26	20,823.13	30,560.00	25,866.00	25,866.00	(4,694.00)	(15)
22-10	Retirement Contributions General Employees Retirement	16,784.00	30,489.06	25,963.00	35,921.00	24,119.00	(1,844.00)	(7)
23-10	Life & Health Insurance Health Insurance	92,394.00	65,015.27	73,083.00	67,226.00	67,226.00	(5,857.00)	(8)
23-20	Life & Health Insurance Life Insurance	929.96	1,102.29	1,131.00	1,198.00	1,198.00	67.00	6
23-30	Life & Health Insurance Disability Insurance	832.27	639.87	815.00	1,120.00	1,120.00	305.00	37
24-10	Workers Compensation Workers Compensation	2,699.04	2,004.20	2,405.00	2,798.00	2,798.00	393.00	16
25-10	Other Employee Benefits Unemployment Compensation	175.27	144.70	157.00	157.00	157.00	.00	
27-10	Other Employee Benefits Employee Assistance Program	51.59	101.00	112.00	123.00	123.00	11.00	10
Personnel Services Totals		\$511,333.41	\$400,934.46	\$536,334.00	\$472,511.00	\$460,709.00	(\$75,625.00)	(14%)
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	80,869.08	189,802.14	454,292.00	200,000.00	200,000.00	(254,292.00)	(56)
40-10	Travel & Per Diem Travel & Training	5,756.48	3,302.85	5,500.00	5,650.00	5,650.00	150.00	3
41-11	Communication Services Portable Phones / MDD	621.00	.00	621.00	621.00	621.00	.00	
42-10	Freight & Postage Services Postage	2,886.23	3,876.39	4,290.00	4,745.00	4,745.00	455.00	11
44-45	Rentals & Leases Vehicle Rental / Garage	5,760.00	4,880.80	5,857.00	10,030.00	10,030.00	4,173.00	71
45-10	Insurance General Liability	6,567.96	5,473.30	10,259.00	12,571.00	12,571.00	2,312.00	23
45-50	Insurance Property Claims	500.00	.00	1,000.00	1,000.00	1,000.00	.00	
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	2,421.40	1,073.52	3,200.00	4,800.00	4,800.00	1,600.00	50
46-15	Repair and Maintenance Service Equipment Maintenance	98.99	109.99	900.00	1,200.00	1,200.00	300.00	33
47-10	Printing & Binding Printing & Binding	1,664.16	1,690.77	2,200.00	3,700.00	3,700.00	1,500.00	68
48-20	Promotional Activities Other Promotional Costs	.00	.00	3,000.00	.00	.00	(3,000.00)	(100)
49-50	Other Current Charges Advertising	972.18	465.89	2,000.00	2,000.00	2,000.00	.00	
49-90	Other Current Charges Other Current Charges	450.00	.00	700.00	700.00	700.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	522.76	888.36	1,500.00	2,150.00	2,150.00	650.00	43
51-15	Office Supplies Other Office Supplies	157.99	329.23	750.00	750.00	750.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	5,581.45	744.16	1,425.00	1,250.00	1,250.00	(175.00)	(12)
51-25	Office Supplies Computer Software	.00	.00	125.00	125.00	125.00	.00	
52-10	Operating Supplies Fuel & Lube	3,521.41	1,350.36	1,800.00	2,600.00	2,600.00	800.00	44



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department 36 - Water & Sewer								
Division 251 - Environmental Resources Compl								
Activity 536 - Water-Sewer Combined Services								
Operating Expenditures/Expenses								
52-20	Operating Supplies General Operating Supplies	4,165.22	1,645.68	2,500.00	9,100.00	9,100.00	6,600.00	264
52-33	Operating Supplies Uniform / Linen Service	1,938.81	1,121.32	2,700.00	2,800.00	2,800.00	100.00	4
54-10	Books Pubs Subs & Memberships Books & Publications	1,885.34	.00	1,000.00	1,000.00	1,000.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	631.00	.00	725.00	725.00	725.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	3,434.00	1,374.00	6,210.00	6,535.00	6,535.00	325.00	5
	Operating Expenditures/Expenses Totals	\$130,405.46	\$218,128.76	\$512,554.00	\$274,052.00	\$274,052.00	(\$238,502.00)	(47%)
Capital Outlay								
64-90	Machinery & Equipment Other Machinery / Equipment	.00	33,335.00	33,335.00	.00	.00	(33,335.00)	(100)
	Capital Outlay Totals	\$0.00	\$33,335.00	\$33,335.00	\$0.00	\$0.00	(\$33,335.00)	(100%)
Activity 536 - Water-Sewer Combined Services	Totals	\$641,738.87	\$652,398.22	\$1,082,223.00	\$746,563.00	\$734,761.00	(\$347,462.00)	(32%)
Division 251 - Environmental Resources Compl	Totals	\$641,738.87	\$652,398.22	\$1,082,223.00	\$746,563.00	\$734,761.00	(\$347,462.00)	(32%)
Division 256 - Water Maintenance								
Activity 536 - Water-Sewer Combined Services								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	475,043.07	460,863.33	549,085.00	595,654.00	595,654.00	46,569.00	8
14-10	Overtime Overtime /Call-Out Pay	25,761.76	20,987.11	27,000.00	27,000.00	27,000.00	.00	
14-30	Overtime Special Events	1,920.85	837.67	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	37,517.71	35,993.49	44,071.00	47,634.00	47,634.00	3,563.00	8
22-10	Retirement Contributions General Employees Retirement	29,481.00	44,200.19	35,137.00	55,738.00	37,425.00	2,288.00	7
23-10	Life & Health Insurance Health Insurance	157,021.00	157,951.20	162,406.00	193,849.00	193,849.00	31,443.00	19
23-20	Life & Health Insurance Life Insurance	1,220.04	1,854.45	2,092.00	2,092.00	2,092.00	.00	
23-30	Life & Health Insurance Disability Insurance	1,092.78	1,111.98	1,314.00	1,738.00	1,738.00	424.00	32
24-10	Workers Compensation Workers Compensation	23,705.04	17,602.50	21,123.00	24,585.00	24,585.00	3,462.00	16
25-10	Other Employee Benefits Unemployment Compensation	332.62	347.48	385.00	385.00	385.00	.00	
27-10	Other Employee Benefits Employee Assistance Program	98.71	243.36	274.00	300.00	300.00	26.00	9
	Personnel Services Totals	\$753,194.58	\$741,992.76	\$842,887.00	\$948,975.00	\$930,662.00	\$87,775.00	10%
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	270,195.61	375,933.50	625,000.00	500,000.00	500,000.00	(125,000.00)	(20)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department 36 - Water & Sewer								
Division 256 - Water Maintenance								
Activity 536 - Water-Sewer Combined Services								
Operating Expenditures/Expenses								
40-10	Travel & Per Diem Travel & Training	.00	.00	250.00	250.00	250.00	.00	
41-11	Communication Services Portable Phones / MDD	1,035.00	1,816.27	1,035.00	1,035.00	1,035.00	.00	
43-15	Utility Services Water & Sewer	2,381.49	1,527.33	4,545.00	2,661.00	2,661.00	(1,884.00)	(41)
43-20	Utility Services Irrigation Water	.00	.00	.00	159.00	159.00	159.00	
43-25	Utility Services Stormwater Assessment Fee	.00	.00	.00	829.00	829.00	829.00	
44-45	Rentals & Leases Vehicle Rental / Garage	31,449.96	28,102.50	33,723.00	41,150.00	41,150.00	7,427.00	22
45-10	Insurance General Liability	19,176.96	15,980.80	29,955.00	36,707.00	36,707.00	6,752.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	51,891.85	22,385.27	39,150.00	39,950.00	39,950.00	800.00	2
46-15	Repair and Maintenance Service Equipment Maintenance	275,181.24	230,966.39	395,860.00	350,000.00	350,000.00	(45,860.00)	(12)
46-20	Repair and Maintenance Service Building Maintenance	6,723.12	75.01	5,000.00	5,000.00	5,000.00	.00	
46-35	Repair and Maintenance Service Irrigation Maintenance	.00	.00	1,350.00	1,350.00	1,350.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	309.88	391.56	750.00	.00	.00	(750.00)	(100)
51-15	Office Supplies Other Office Supplies	769.73	472.58	1,000.00	1,200.00	1,200.00	200.00	20
52-10	Operating Supplies Fuel & Lube	20,296.70	9,296.55	14,150.00	14,900.00	14,900.00	750.00	5
52-20	Operating Supplies General Operating Supplies	53,799.79	14,577.33	35,000.00	35,000.00	35,000.00	.00	
52-27	Operating Supplies Equipment < \$5,000	2,074.22	251.57	4,000.00	4,000.00	4,000.00	.00	
52-30	Operating Supplies Chemicals	2,833.30	.00	4,000.00	4,000.00	4,000.00	.00	
52-33	Operating Supplies Uniform / Linen Service	2,882.98	5,893.07	6,402.00	8,613.00	8,613.00	2,211.00	35
52-35	Operating Supplies Building Materials	3,874.46	3,633.38	5,000.00	5,000.00	5,000.00	.00	
52-36	Operating Supplies Janitorial Supplies	493.32	111.92	.00	.00	.00	.00	
52-41	Operating Supplies Gardening Supplies	49.19	.00	2,500.00	2,500.00	2,500.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	.00	.00	100.00	100.00	100.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	2,565.00	5,290.00	8,140.00	4,000.00	4,000.00	(4,140.00)	(51)
Operating Expenditures/Expenses Totals		\$747,983.80	\$716,705.03	\$1,216,910.00	\$1,058,404.00	\$1,058,404.00	(\$158,506.00)	(13%)
Activity 536 - Water-Sewer Combined Services	Totals	\$1,501,178.38	\$1,458,697.79	\$2,059,797.00	\$2,007,379.00	\$1,989,066.00	(\$70,731.00)	(3%)
Division 256 - Water Maintenance	Totals	\$1,501,178.38	\$1,458,697.79	\$2,059,797.00	\$2,007,379.00	\$1,989,066.00	(\$70,731.00)	(3%)
Division 257 - Lift Station Maintenance								
Activity 536 - Water-Sewer Combined Services								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	1,295,615.08	1,155,805.68	1,340,611.00	1,458,279.00	1,458,279.00	117,668.00	9
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	3,825.37	11,879.24	.00	.00	.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 441	Water & Sewer Fund							
EXPENSE								
Department	36 - Water & Sewer							
Division	257 - Lift Station Maintenance							
Activity	536 - Water-Sewer Combined Services							
Personnel Services								
14-10	Overtime Overtime /Call-Out Pay	29,180.02	28,139.45	35,000.00	35,000.00	35,000.00	.00	
14-30	Overtime Special Events	703.35	735.91	.00	.00	.00	.00	
15-20	Special Pay Car Allowance	2,640.00	2,420.00	2,640.00	2,640.00	2,640.00	.00	
15-50	Special Pay Incentive Pay	.00	1,500.00	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	98,850.47	90,023.03	105,235.00	115,580.00	115,580.00	10,345.00	10
22-10	Retirement Contributions General Employees Retirement	92,320.00	107,014.37	110,031.00	137,365.00	92,235.00	(17,796.00)	(16)
22-20	Retirement Contributions ICMA Contributions	2,103.11	1,956.18	2,212.00	2,385.00	2,385.00	173.00	8
23-10	Life & Health Insurance Health Insurance	316,704.00	308,804.61	306,418.00	368,313.00	368,313.00	61,895.00	20
23-20	Life & Health Insurance Life Insurance	3,325.20	4,295.74	4,698.00	4,736.00	4,736.00	38.00	1
23-30	Life & Health Insurance Disability Insurance	2,972.65	2,782.81	3,207.00	4,258.00	4,258.00	1,051.00	33
24-10	Workers Compensation Workers Compensation	44,430.96	32,992.50	39,591.00	46,080.00	46,080.00	6,489.00	16
25-10	Other Employee Benefits Unemployment Compensation	735.84	674.85	736.00	735.00	735.00	(1.00)	
27-10	Other Employee Benefits Employee Assistance Program	222.50	476.56	524.00	574.00	574.00	50.00	10
Personnel Services Totals		\$1,893,628.55	\$1,749,500.93	\$1,950,903.00	\$2,175,945.00	\$2,130,815.00	\$179,912.00	9%
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	337,209.14	320,494.45	420,000.00	420,000.00	420,000.00	.00	
40-10	Travel & Per Diem Travel & Training	.00	.00	400.00	400.00	400.00	.00	
41-11	Communication Services Portable Phones / MDD	4,761.00	1,816.29	4,761.00	9,729.00	9,729.00	4,968.00	104
42-10	Freight & Postage Services Postage	.00	.69	100.00	100.00	100.00	.00	
42-20	Freight & Postage Services Express Charges / Messenger	.00	.00	150.00	150.00	150.00	.00	
43-10	Utility Services Electricity	304,920.40	251,551.38	268,797.00	327,932.00	327,932.00	59,135.00	22
43-25	Utility Services Stormwater Assessment Fee	462.00	.00	791.00	791.00	.00	(791.00)	(100)
44-30	Rentals & Leases Equipment	.00	671.87	3,000.00	5,876.00	5,876.00	2,876.00	96
44-45	Rentals & Leases Vehicle Rental / Garage	118,860.00	107,550.80	129,061.00	155,920.00	155,920.00	26,859.00	21
45-10	Insurance General Liability	53,060.04	44,216.70	82,882.00	101,563.00	101,563.00	18,681.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	72,422.29	72,505.78	113,100.00	105,600.00	105,600.00	(7,500.00)	(7)
46-15	Repair and Maintenance Service Equipment Maintenance	408,324.63	285,198.78	498,060.00	557,200.00	557,200.00	59,140.00	12
46-20	Repair and Maintenance Service Building Maintenance	3,874.89	3,528.74	5,000.00	5,000.00	5,000.00	.00	
46-35	Repair and Maintenance Service Irrigation Maintenance	.00	260.00	1,580.00	1,580.00	1,580.00	.00	
48-17	Promotional Activities Refreshment / Food / Meetings	.00	80.18	350.00	350.00	350.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department 36 - Water & Sewer								
Division 257 - Lift Station Maintenance								
Activity 536 - Water-Sewer Combined Services								
Operating Expenditures/Expenses								
51-10	Office Supplies Stationery, Paper, Forms	291.74	522.17	1,000.00	.00	.00	(1,000.00)	(100)
51-15	Office Supplies Other Office Supplies	2,133.38	133.73	2,380.00	3,180.00	3,180.00	800.00	34
51-20	Office Supplies Office Equipment < \$5,000	4,323.64	209.08	9,500.00	5,000.00	5,000.00	(4,500.00)	(47)
52-10	Operating Supplies Fuel & Lube	71,997.81	39,962.65	96,710.00	96,410.00	96,410.00	(300.00)	
52-11	Operating Supplies Fuel / Oil / Other	2,687.73	.00	2,000.00	2,000.00	2,000.00	.00	
52-20	Operating Supplies General Operating Supplies	51,685.66	14,602.84	45,000.00	45,000.00	45,000.00	.00	
52-27	Operating Supplies Equipment < \$5,000	7,506.24	6,006.06	16,000.00	16,000.00	16,000.00	.00	
52-30	Operating Supplies Chemicals	14,590.50	15,279.85	25,200.00	25,200.00	25,200.00	.00	
52-33	Operating Supplies Uniform / Linen Service	9,946.57	6,478.70	12,804.00	16,443.00	16,443.00	3,639.00	28
52-35	Operating Supplies Building Materials	1,197.17	2,419.35	3,000.00	3,000.00	3,000.00	.00	
52-41	Operating Supplies Gardening Supplies	2,406.00	2,356.54	640.00	640.00	640.00	.00	
53-10	Road Materials & Supplies Repairs Roads	.00	.00	750.00	750.00	750.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	.00	.00	120.00	120.00	120.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	1,050.00	6,390.00	10,140.00	5,000.00	5,000.00	(5,140.00)	(51)
Operating Expenditures/Expenses Totals		\$1,473,710.83	\$1,182,236.63	\$1,753,276.00	\$1,910,934.00	\$1,910,143.00	\$156,867.00	9%
Activity 536 - Water-Sewer Combined Services		\$3,367,339.38	\$2,931,737.56	\$3,704,179.00	\$4,086,879.00	\$4,040,958.00	\$336,779.00	9%
Totals								
Division 257 - Lift Station Maintenance Totals		\$3,367,339.38	\$2,931,737.56	\$3,704,179.00	\$4,086,879.00	\$4,040,958.00	\$336,779.00	9%
Division 259 - Water Treatment and Storage								
Activity 536 - Water-Sewer Combined Services								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	1,137,740.72	1,045,306.00	1,378,901.00	1,459,022.00	1,459,022.00	80,121.00	6
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	1,849.86	6,478.70	.00	.00	.00	.00	
13-10	Other Salaries/ Wages Part Time Wages	261.60	.00	.00	.00	140,192.00	140,192.00	
14-10	Overtime Overtime /Call-Out Pay	137,821.13	173,067.69	100,000.00	80,000.00	80,000.00	(20,000.00)	(20)
15-20	Special Pay Car Allowance	1,760.00	2,200.00	2,640.00	2,640.00	2,640.00	.00	
15-50	Special Pay Incentive Pay	22,200.00	11,000.00	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	95,822.00	93,413.59	113,136.00	118,197.00	128,922.00	15,786.00	14
22-10	Retirement Contributions General Employees Retirement	73,715.00	116,079.15	87,857.00	158,285.00	106,282.00	18,425.00	21
22-20	Retirement Contributions ICMA Contributions	2,084.97	2,531.63	3,156.00	3,387.00	3,387.00	231.00	7
23-10	Life & Health Insurance Health Insurance	307,653.00	279,922.59	337,199.00	403,360.00	403,360.00	66,161.00	20
23-20	Life & Health Insurance Life Insurance	2,506.19	3,212.62	4,394.00	4,355.00	4,355.00	(39.00)	(1)
23-30	Life & Health Insurance Disability Insurance	2,564.86	2,519.80	3,301.00	4,313.00	4,313.00	1,012.00	31
24-10	Workers Compensation Workers Compensation	37,649.04	27,956.75	33,548.00	39,047.00	39,047.00	5,499.00	16



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	259 - Water Treatment and Storage							
Activity	536 - Water-Sewer Combined Services							
Personnel Services								
25-10	Other Employee Benefits Unemployment Compensation	592.87	542.79	736.00	735.00	1,085.00	349.00	47
27-10	Other Employee Benefits Employee Assistance Program	177.15	382.48	525.00	574.00	574.00	49.00	9
Personnel Services Totals		\$1,824,398.39	\$1,764,613.79	\$2,065,393.00	\$2,273,915.00	\$2,373,179.00	\$307,786.00	15%
Operating Expenditures/Expenses								
34-10	Other Contractual Services Temporary Services	26,928.75	39,324.64	40,000.00	10,000.00	10,000.00	(30,000.00)	(75)
34-90	Other Contractual Services Other Contractual Services	2,027,837.84	1,102,600.21	1,665,833.00	2,465,833.00	2,465,833.00	800,000.00	48
40-10	Travel & Per Diem Travel & Training	.00	.00	.00	3,300.00	3,300.00	3,300.00	
41-11	Communication Services Portable Phones / MDD	621.00	.00	621.00	621.00	621.00	.00	
42-10	Freight & Postage Services Postage	226.25	108.20	250.00	300.00	300.00	50.00	20
43-10	Utility Services Electricity	1,304,199.18	1,078,389.00	1,556,508.00	1,898,941.00	1,898,941.00	342,433.00	22
43-15	Utility Services Water & Sewer	2,941.15	1,865.20	1,635.00	7,389.00	7,389.00	5,754.00	352
43-20	Utility Services Irrigation Water	26,377.10	29,470.20	29,460.00	27,312.00	27,312.00	(2,148.00)	(7)
43-25	Utility Services Stormwater Assessment Fee	4,165.00	.00	6,731.00	7,741.00	.00	(6,731.00)	(100)
43-35	Utility Services Waste Collection & Disposal	3,135.23	3,135.23	3,095.00	3,095.00	3,095.00	.00	
44-10	Rentals & Leases Land Rental / Lease	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	.00	
44-45	Rentals & Leases Vehicle Rental / Garage	24,170.04	18,757.50	22,509.00	44,930.00	44,930.00	22,421.00	100
45-10	Insurance General Liability	100,923.12	84,102.50	157,646.00	193,179.00	193,179.00	35,533.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	12,461.32	2,701.90	31,900.00	26,700.00	26,700.00	(5,200.00)	(16)
46-15	Repair and Maintenance Service Equipment Maintenance	274,341.67	162,331.14	300,000.00	280,000.00	280,000.00	(20,000.00)	(7)
46-40	Repair and Maintenance Service Other Repair Maintenance	69,667.14	39,397.82	105,000.00	40,000.00	40,000.00	(65,000.00)	(62)
48-15	Promotional Activities Special Events	.00	.00	500.00	.00	.00	(500.00)	(100)
48-16	Promotional Activities Employee Recognition Awards	.00	.00	100.00	.00	.00	(100.00)	(100)
48-17	Promotional Activities Refreshment / Food / Meetings	.00	.00	250.00	250.00	250.00	.00	
49-50	Other Current Charges Advertising	167.79	996.64	1,500.00	2,000.00	2,000.00	500.00	33
49-53	Other Current Charges Commercial Driver License Renew.	.00	.00	1,000.00	7,000.00	7,000.00	6,000.00	600
49-90	Other Current Charges Other Current Charges	11,890.00	12,290.00	11,500.00	11,500.00	11,500.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	494.05	499.74	500.00	.00	.00	(500.00)	(100)
51-15	Office Supplies Other Office Supplies	5,077.25	4,303.08	5,000.00	2,000.00	2,000.00	(3,000.00)	(60)
51-20	Office Supplies Office Equipment < \$5,000	2,056.72	239.77	1,000.00	500.00	500.00	(500.00)	(50)
52-10	Operating Supplies Fuel & Lube	1,432.52	2,156.56	7,450.00	6,450.00	6,450.00	(1,000.00)	(13)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department 36 - Water & Sewer								
Division 259 - Water Treatment and Storage								
Activity 536 - Water-Sewer Combined Services								
Operating Expenditures/Expenses								
52-11	Operating Supplies Fuel / Oil / Other	6,633.39	18,822.73	34,000.00	35,000.00	35,000.00	1,000.00	3
52-20	Operating Supplies General Operating Supplies	67,250.88	48,893.99	77,580.00	80,000.00	80,000.00	2,420.00	3
52-27	Operating Supplies Equipment < \$5,000	6,872.95	4,463.47	5,000.00	8,000.00	8,000.00	3,000.00	60
52-30	Operating Supplies Chemicals	3,392,220.20	3,007,660.85	4,119,000.00	4,429,000.00	4,429,000.00	310,000.00	8
52-33	Operating Supplies Uniform / Linen Service	9,823.38	7,143.20	14,000.00	16,000.00	16,000.00	2,000.00	14
54-11	Books Pubs Subs & Memberships Subscriptions	.00	.00	.00	10,000.00	10,000.00	10,000.00	
54-13	Books Pubs Subs & Memberships Memberships	70.00	4,049.25	750.00	5,750.00	5,750.00	5,000.00	667
54-30	Books Pubs Subs & Memberships Training & Education Costs	2,697.04	17,979.50	18,580.00	8,000.00	8,000.00	(10,580.00)	(57)
Operating Expenditures/Expenses Totals		\$7,399,680.96	\$5,706,682.32	\$8,233,898.00	\$9,645,791.00	\$9,638,050.00	\$1,404,152.00	17%
Capital Outlay								
64-11	Machinery & Equipment Computer Equipment	.00	.00	.00	8,500.00	8,500.00	8,500.00	
Capital Outlay Totals		\$0.00	\$0.00	\$0.00	\$8,500.00	\$8,500.00	\$8,500.00	+++
Activity 536 - Water-Sewer Combined Services		\$9,224,079.35	\$7,471,296.11	\$10,299,291.00	\$11,928,206.00	\$12,019,729.00	\$1,720,438.00	17%
Totals		\$9,224,079.35	\$7,471,296.11	\$10,299,291.00	\$11,928,206.00	\$12,019,729.00	\$1,720,438.00	17%
Division 259 - Water Treatment and Storage Totals		\$9,224,079.35	\$7,471,296.11	\$10,299,291.00	\$11,928,206.00	\$12,019,729.00	\$1,720,438.00	17%
Division 270 - Wastewater Collection								
Activity 536 - Water-Sewer Combined Services								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	854,125.43	766,661.04	962,325.00	1,033,752.00	1,033,752.00	71,427.00	7
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	4,951.87	8,123.15	.00	.00	.00	.00	
14-10	Overtime Overtime /Call-Out Pay	53,505.95	50,361.79	52,000.00	58,700.00	58,700.00	6,700.00	13
14-30	Overtime Special Events	1,311.36	1,115.17	.00	1,000.00	1,000.00	1,000.00	
21-10	FICA Taxes Employer FICA	66,162.79	61,494.33	77,596.00	84,186.00	84,186.00	6,590.00	8
22-10	Retirement Contributions General Employees Retirement	63,650.00	84,848.91	75,861.00	112,160.00	75,310.00	(551.00)	(1)
23-10	Life & Health Insurance Health Insurance	285,299.00	244,713.95	273,937.00	310,158.00	310,158.00	36,221.00	13
23-20	Life & Health Insurance Life Insurance	2,269.76	3,047.88	3,362.00	3,804.00	3,804.00	442.00	13
23-30	Life & Health Insurance Disability Insurance	1,959.28	1,854.13	2,219.00	3,018.00	3,018.00	799.00	36
24-10	Workers Compensation Workers Compensation	48,303.00	35,651.75	42,782.00	49,794.00	49,794.00	7,012.00	16
25-10	Other Employee Benefits Unemployment Compensation	569.40	539.75	595.00	630.00	630.00	35.00	6
27-10	Other Employee Benefits Employee Assistance Program	170.88	380.32	424.00	492.00	492.00	68.00	16
Personnel Services Totals		\$1,382,278.72	\$1,258,792.17	\$1,491,101.00	\$1,657,694.00	\$1,620,844.00	\$129,743.00	9%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 441	Water & Sewer Fund							
EXPENSE								
Department	36 - Water & Sewer							
Division	270 - Wastewater Collection							
Activity	536 - Water-Sewer Combined Services							
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	843,359.49	670,500.80	1,159,900.00	1,009,900.00	1,009,900.00	(150,000.00)	(13)
40-10	Travel & Per Diem Travel & Training	.00	43.58	1,000.00	1,000.00	1,000.00	.00	
41-11	Communication Services Portable Phones / MDD	3,726.00	.00	3,933.00	3,933.00	3,933.00	.00	
42-10	Freight & Postage Services Postage	.00	.00	200.00	200.00	200.00	.00	
43-10	Utility Services Electricity	2,844.95	2,507.84	2,528.00	3,085.00	3,085.00	557.00	22
44-10	Rentals & Leases Land Rental / Lease	.00	.00	.00	5,000.00	5,000.00	5,000.00	
44-45	Rentals & Leases Vehicle Rental / Garage	179,499.96	216,158.30	259,390.00	304,990.00	304,990.00	45,600.00	18
45-10	Insurance General Liability	46,815.00	39,012.50	73,127.00	89,610.00	89,610.00	16,483.00	23
45-50	Insurance Property Claims	500.00	.00	2,000.00	2,000.00	2,000.00	.00	
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	114,102.50	109,092.97	174,800.00	172,300.00	172,300.00	(2,500.00)	(1)
46-15	Repair and Maintenance Service Equipment Maintenance	6,720.55	3,729.07	12,360.00	7,000.00	7,000.00	(5,360.00)	(43)
48-17	Promotional Activities Refreshment / Food / Meetings	.00	178.79	500.00	500.00	500.00	.00	
49-53	Other Current Charges Commercial Driver License Renew.	133.62	.00	500.00	500.00	500.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	25.90	.00	.00	.00	.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	1,165.08	2,151.94	3,430.00	1,200.00	1,200.00	(2,230.00)	(65)
52-10	Operating Supplies Fuel & Lube	52,480.46	41,623.11	74,250.00	74,250.00	74,250.00	.00	
52-20	Operating Supplies General Operating Supplies	18,538.95	52,467.20	106,000.00	90,000.00	90,000.00	(16,000.00)	(15)
52-27	Operating Supplies Equipment < \$5,000	25,117.42	12,498.38	35,000.00	13,000.00	13,000.00	(22,000.00)	(63)
52-30	Operating Supplies Chemicals	.00	.00	3,500.00	.00	.00	(3,500.00)	(100)
52-33	Operating Supplies Uniform / Linen Service	8,339.90	8,281.70	11,400.00	13,200.00	13,200.00	1,800.00	16
52-41	Operating Supplies Gardening Supplies	452.00	.00	.00	.00	.00	.00	
54-10	Books Pubs Subs & Memberships Books & Publications	.00	.00	1,000.00	500.00	500.00	(500.00)	(50)
54-13	Books Pubs Subs & Memberships Memberships	.00	.00	180.00	180.00	180.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	5,775.00	3,568.37	8,775.00	8,775.00	8,775.00	.00	
Operating Expenditures/Expenses Totals		\$1,309,596.78	\$1,161,814.55	\$1,933,773.00	\$1,801,123.00	\$1,801,123.00	(\$132,650.00)	(7%)
Activity	536 - Water-Sewer Combined Services Totals	\$2,691,875.50	\$2,420,606.72	\$3,424,874.00	\$3,458,817.00	\$3,421,967.00	(\$2,907.00)	0%
Division	270 - Wastewater Collection Totals	\$2,691,875.50	\$2,420,606.72	\$3,424,874.00	\$3,458,817.00	\$3,421,967.00	(\$2,907.00)	0%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	275 - Sewage Treatment Plant							
Activity	536 - Water-Sewer Combined Services							
Operating Expenditures/Expenses								
34-30	Other Contractual Services Share Wastewater Treatment	3,877,544.40	3,393,381.80	4,100,000.00	4,400,000.00	4,400,000.00	300,000.00	7
43-25	Utility Services Stormwater Assessment Fee	1,026.00	.00	6,887.00	6,887.00	.00	(6,887.00)	(100)
43-30	Utility Services Reclaimed Water	161,823.92	170,273.72	180,000.00	180,000.00	180,000.00	.00	
43-35	Utility Services Waste Collection & Disposal	2,063.12	2,063.12	2,063.00	2,063.00	2,063.00	.00	
Operating Expenditures/Expenses Totals		\$4,042,457.44	\$3,565,718.64	\$4,288,950.00	\$4,588,950.00	\$4,582,063.00	\$293,113.00	7%
Activity	536 - Water-Sewer Combined Services Totals	\$4,042,457.44	\$3,565,718.64	\$4,288,950.00	\$4,588,950.00	\$4,582,063.00	\$293,113.00	7%
Division	275 - Sewage Treatment Plant Totals	\$4,042,457.44	\$3,565,718.64	\$4,288,950.00	\$4,588,950.00	\$4,582,063.00	\$293,113.00	7%
Division	283 - Water Distribution							
Activity	536 - Water-Sewer Combined Services							
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	1,485,451.18	1,568,283.08	1,728,236.00	2,229,795.00	2,229,795.00	501,559.00	29
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	3,101.58	.00	.00	.00	.00	.00	
14-10	Overtime Overtime /Call-Out Pay	132,106.05	171,559.63	90,000.00	135,000.00	135,000.00	45,000.00	50
14-30	Overtime Special Events	716.56	5,091.75	.00	.00	.00	.00	
15-20	Special Pay Car Allowance	2,200.00	2,420.00	2,640.00	2,640.00	2,640.00	.00	
15-50	Special Pay Incentive Pay	5,000.00	.00	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	119,414.83	129,870.79	139,096.00	180,907.00	180,907.00	41,811.00	30
22-10	Retirement Contributions General Employees Retirement	113,113.00	166,267.11	134,813.00	216,902.00	145,641.00	10,828.00	8
22-20	Retirement Contributions ICMA Contributions	344.93	2,763.64	2,876.00	3,452.00	3,452.00	576.00	20
23-10	Life & Health Insurance Health Insurance	455,003.00	515,982.92	515,931.00	696,616.00	696,616.00	180,685.00	35
23-20	Life & Health Insurance Life Insurance	4,072.12	5,961.35	6,492.00	7,969.00	7,969.00	1,477.00	23
23-30	Life & Health Insurance Disability Insurance	3,406.70	3,755.87	4,164.00	6,477.00	6,477.00	2,313.00	56
24-10	Workers Compensation Workers Compensation	41,061.00	30,970.00	37,164.00	42,586.00	42,586.00	5,422.00	15
25-10	Other Employee Benefits Unemployment Compensation	953.31	1,022.45	1,121.00	1,261.00	1,261.00	140.00	12
27-10	Other Employee Benefits Employee Assistance Program	287.89	715.84	798.00	984.00	984.00	186.00	23
Personnel Services Totals		\$2,366,232.15	\$2,604,664.43	\$2,663,331.00	\$3,524,589.00	\$3,453,328.00	\$789,997.00	30%
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	1,006,410.86	885,316.78	1,540,100.00	1,440,100.00	1,440,100.00	(100,000.00)	(6)
40-10	Travel & Per Diem Travel & Training	31.69	3.50	1,000.00	500.00	500.00	(500.00)	(50)
41-11	Communication Services Portable Phones / MDD	3,519.00	.00	3,519.00	4,761.00	4,761.00	1,242.00	35
42-10	Freight & Postage Services Postage	8.96	.00	500.00	500.00	500.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department 36 - Water & Sewer								
Division 283 - Water Distribution								
Activity 536 - Water-Sewer Combined Services								
Operating Expenditures/Expenses								
42-20	Freight & Postage Services Express Charges / Messenger	.00	.00	200.00	1,000.00	1,000.00	800.00	400
43-10	Utility Services Electricity	2,358.51	2,063.28	2,094.00	2,554.00	2,554.00	460.00	22
44-10	Rentals & Leases Land Rental / Lease	.00	.00	5,000.00	5,000.00	5,000.00	.00	
44-45	Rentals & Leases Vehicle Rental / Garage	78,600.00	75,245.80	90,295.00	137,030.00	137,030.00	46,735.00	52
45-10	Insurance General Liability	65,230.08	54,358.30	101,892.00	124,858.00	124,858.00	22,966.00	23
45-50	Insurance Property Claims	.00	.00	2,000.00	2,000.00	2,000.00	.00	
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	42,215.26	71,658.57	77,000.00	86,450.00	86,450.00	9,450.00	12
46-15	Repair and Maintenance Service Equipment Maintenance	2,280.50	2,095.39	7,025.00	7,375.00	7,375.00	350.00	5
47-10	Printing & Binding Printing & Binding	51.80	260.85	1,500.00	1,500.00	1,500.00	.00	
48-16	Promotional Activities Employee Recognition Awards	.00	.00	270.00	270.00	270.00	.00	
48-17	Promotional Activities Refreshment / Food / Meetings	.00	26.98	500.00	500.00	500.00	.00	
49-50	Other Current Charges Advertising	353.32	497.96	2,500.00	1,000.00	1,000.00	(1,500.00)	(60)
49-53	Other Current Charges Commercial Driver License Renew.	90.37	.00	550.00	550.00	550.00	.00	
49-90	Other Current Charges Other Current Charges	.00	.00	400.00	.00	.00	(400.00)	(100)
51-10	Office Supplies Stationery, Paper, Forms	881.54	388.69	1,500.00	.00	.00	(1,500.00)	(100)
51-15	Office Supplies Other Office Supplies	2,499.85	1,451.49	2,000.00	2,100.00	2,100.00	100.00	5
51-20	Office Supplies Office Equipment < \$5,000	1,382.62	502.30	1,200.00	1,200.00	1,200.00	.00	
51-25	Office Supplies Computer Software	.00	.00	125.00	125.00	125.00	.00	
52-10	Operating Supplies Fuel & Lube	52,388.88	46,784.61	51,300.00	65,100.00	65,100.00	13,800.00	27
52-20	Operating Supplies General Operating Supplies	241,183.35	155,315.87	325,000.00	280,630.00	280,630.00	(44,370.00)	(14)
52-27	Operating Supplies Equipment < \$5,000	30,490.15	27,191.21	40,000.00	22,000.00	22,000.00	(18,000.00)	(45)
52-30	Operating Supplies Chemicals	.00	4,896.98	5,000.00	5,000.00	5,000.00	.00	
52-31	Operating Supplies Protective Gear	5,649.90	3,544.80	6,000.00	6,000.00	6,000.00	.00	
52-33	Operating Supplies Uniform / Linen Service	12,223.61	14,923.00	19,088.00	23,704.00	23,704.00	4,616.00	24
52-35	Operating Supplies Building Materials	9,980.51	14,567.35	15,000.00	.00	.00	(15,000.00)	(100)
52-41	Operating Supplies Gardening Supplies	8,027.77	6,875.00	7,500.00	7,500.00	7,500.00	.00	
53-15	Road Materials & Supplies Repairs / Other Road Materials	28,723.51	25,619.43	125,000.00	50,000.00	50,000.00	(75,000.00)	(60)
54-11	Books Pubs Subs & Memberships Subscriptions	.00	.00	500.00	500.00	500.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	3,008.00	4,999.00	2,190.00	900.00	900.00	(1,290.00)	(59)
54-30	Books Pubs Subs & Memberships Training & Education Costs	10,050.00	5,994.00	17,200.00	11,000.00	11,000.00	(6,200.00)	(36)
Operating Expenditures/Expenses Totals		\$1,607,640.04	\$1,404,581.14	\$2,454,948.00	\$2,291,707.00	\$2,291,707.00	(\$163,241.00)	(7%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	283 - Water Distribution							
Activity	536 - Water-Sewer Combined Services							
Capital Outlay								
64-11	Machinery & Equipment Computer Equipment	.00	4,893.93	5,500.00	15,500.00	15,500.00	10,000.00	182
	Capital Outlay Totals	\$0.00	\$4,893.93	\$5,500.00	\$15,500.00	\$15,500.00	\$10,000.00	182%
Activity	536 - Water-Sewer Combined Services	\$3,973,872.19	\$4,014,139.50	\$5,123,779.00	\$5,831,796.00	\$5,760,535.00	\$636,756.00	12%
	Totals	\$3,973,872.19	\$4,014,139.50	\$5,123,779.00	\$5,831,796.00	\$5,760,535.00	\$636,756.00	12%
Division	283 - Water Distribution Totals	\$3,973,872.19	\$4,014,139.50	\$5,123,779.00	\$5,831,796.00	\$5,760,535.00	\$636,756.00	12%
Division	300 - Capital Outlay							
Activity	536 - Water-Sewer Combined Services							
Operating Expenditures/Expenses								
43-30	Utility Services Reclaimed Water	.01	.00	.00	.00	.00	.00	
46-15	Repair and Maintenance Service Equipment Maintenance	.01	.00	.00	.00	.00	.00	
	Operating Expenditures/Expenses Totals	\$0.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Other Uses								
99-01	Other Non-Operating Contingency	.00	.00	9,498,979.00	.00	3,210,363.00	(6,288,616.00)	(66)
	Other Uses Totals	\$0.00	\$0.00	\$9,498,979.00	\$0.00	\$3,210,363.00	(\$6,288,616.00)	(66%)
Activity	536 - Water-Sewer Combined Services	\$0.02	\$0.00	\$9,498,979.00	\$0.00	\$3,210,363.00	(\$6,288,616.00)	(66%)
	Totals	\$0.02	\$0.00	\$9,498,979.00	\$0.00	\$3,210,363.00	(\$6,288,616.00)	(66%)
Division	300 - Capital Outlay Totals	\$0.02	\$0.00	\$9,498,979.00	\$0.00	\$3,210,363.00	(\$6,288,616.00)	(66%)
Division	362 - Engineering							
Activity	536 - Water-Sewer Combined Services							
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	293,917.66	407,744.20	510,825.00	631,399.00	631,399.00	120,574.00	24
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	2,548.76	.00	.00	.00	.00	.00	
13-10	Other Salaries/ Wages Part Time Wages	13,389.19	22,303.28	.00	.00	.00	.00	
14-10	Overtime Overtime /Call-Out Pay	86.91	618.23	2,000.00	2,000.00	2,000.00	.00	
15-20	Special Pay Car Allowance	3,080.00	4,840.00	2,640.00	4,488.00	4,488.00	1,848.00	70
15-50	Special Pay Incentive Pay	5,000.00	.00	.00	.00	.00	.00	
21-10	FICA Taxes Employer FICA	23,512.54	31,493.28	39,231.00	48,799.00	48,799.00	9,568.00	24
22-10	Retirement Contributions General Employees Retirement	37,286.00	45,035.32	44,439.00	68,530.00	46,015.00	1,576.00	4
22-20	Retirement Contributions ICMA Contributions	3,186.53	3,617.06	3,405.00	3,294.00	3,294.00	(111.00)	(3)
23-10	Life & Health Insurance Health Insurance	118,375.00	77,140.81	113,684.00	146,534.00	146,534.00	32,850.00	29
23-20	Life & Health Insurance Life Insurance	860.40	1,476.87	1,884.00	2,283.00	2,283.00	399.00	21
23-30	Life & Health Insurance Disability Insurance	674.30	963.88	1,183.00	1,843.00	1,843.00	660.00	56
24-10	Workers Compensation Workers Compensation	1,305.00	970.00	1,164.00	1,354.00	1,354.00	190.00	16



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	362 - Engineering							
Activity	536 - Water-Sewer Combined Services							
Personnel Services								
25-10	Other Employee Benefits Unemployment Compensation	178.12	208.62	245.00	269.00	269.00	24.00	10
27-10	Other Employee Benefits Employee Assistance Program	40.94	115.32	174.00	210.00	210.00	36.00	21
Personnel Services Totals		\$503,441.35	\$596,526.87	\$720,874.00	\$911,003.00	\$888,488.00	\$167,614.00	23%
Operating Expenditures/Expenses								
34-10	Other Contractual Services Temporary Services	14,000.00	15,120.00	.00	.00	.00	.00	
34-90	Other Contractual Services Other Contractual Services	7,339.02	4,692.96	11,900.00	205,000.00	205,000.00	193,100.00	1,623
40-10	Travel & Per Diem Travel & Training	.00	867.73	1,500.00	5,000.00	5,000.00	3,500.00	233
41-11	Communication Services Portable Phones / MDD	414.00	.00	621.00	621.00	621.00	.00	
42-10	Freight & Postage Services Postage	131.35	84.80	100.00	200.00	200.00	100.00	100
44-45	Rentals & Leases Vehicle Rental / Garage	5,820.00	4,902.50	5,883.00	9,870.00	9,870.00	3,987.00	68
45-10	Insurance General Liability	6,465.96	5,388.30	10,100.00	12,377.00	12,377.00	2,277.00	23
45-50	Insurance Property Claims	.00	.00	500.00	500.00	500.00	.00	
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	918.46	3,438.86	4,100.00	4,100.00	4,100.00	.00	
46-15	Repair and Maintenance Service Equipment Maintenance	.00	306.00	1,000.00	3,000.00	3,000.00	2,000.00	200
51-10	Office Supplies Stationery, Paper, Forms	372.78	167.96	1,000.00	.00	.00	(1,000.00)	(100)
51-20	Office Supplies Office Equipment < \$5,000	240.96	2,572.98	2,600.00	6,500.00	6,500.00	3,900.00	150
51-25	Office Supplies Computer Software	.00	.00	250.00	250.00	250.00	.00	
52-10	Operating Supplies Fuel & Lube	1,173.37	2,572.60	2,600.00	3,900.00	3,900.00	1,300.00	50
52-31	Operating Supplies Protective Gear	.00	.00	.00	975.00	975.00	975.00	
52-33	Operating Supplies Uniform / Linen Service	584.73	1,089.59	1,000.00	6,025.00	6,025.00	5,025.00	503
54-13	Books Pubs Subs & Memberships Memberships	.00	49.00	305.00	5,750.00	5,750.00	5,445.00	1,785
54-30	Books Pubs Subs & Memberships Training & Education Costs	.01	913.00	7,500.00	12,900.00	12,900.00	5,400.00	72
Operating Expenditures/Expenses Totals		\$37,460.64	\$42,166.28	\$50,959.00	\$276,968.00	\$276,968.00	\$226,009.00	444%
Activity	536 - Water-Sewer Combined Services Totals	\$540,901.99	\$638,693.15	\$771,833.00	\$1,187,971.00	\$1,165,456.00	\$393,623.00	51%
Division	362 - Engineering Totals	\$540,901.99	\$638,693.15	\$771,833.00	\$1,187,971.00	\$1,165,456.00	\$393,623.00	51%
Department	36 - Water & Sewer Totals	\$28,128,377.41	\$26,146,520.52	\$43,820,268.00	\$38,196,303.00	\$41,225,497.00	(\$2,594,771.00)	(6%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department 81 - Depreciation								
Division 840 - Depreciation								
Activity 536 - Water-Sewer Combined Services								
Operating Expenditures/Expenses								
49-64	Other Current Charges Depreciation	4,633,131.56	3,513,466.56	.00	4,700,000.00	4,700,000.00	4,700,000.00	
49-93	Other Current Charges Loss On Disposal of FA	36,700.00	.00	.00	.00	.00	.00	
Operating Expenditures/Expenses Totals		\$4,669,831.56	\$3,513,466.56	\$0.00	\$4,700,000.00	\$4,700,000.00	\$4,700,000.00	+++
Activity 536 - Water-Sewer Combined Services		\$4,669,831.56	\$3,513,466.56	\$0.00	\$4,700,000.00	\$4,700,000.00	\$4,700,000.00	+++
Totals								
Division 840 - Depreciation Totals		\$4,669,831.56	\$3,513,466.56	\$0.00	\$4,700,000.00	\$4,700,000.00	\$4,700,000.00	+++
Department 81 - Depreciation Totals		\$4,669,831.56	\$3,513,466.56	\$0.00	\$4,700,000.00	\$4,700,000.00	\$4,700,000.00	+++
Department 90 - Miscellaneous								
Division 900 - Miscellaneous Expenditures								
Activity 536 - Water-Sewer Combined Services								
Operating Expenditures/Expenses								
31-11	Professional Services Investment Services	15,169.74	16,618.68	18,960.00	18,960.00	18,960.00	.00	
31-90	Professional Services Other Professional Services	184,674.20	177,344.05	90,000.00	90,000.00	90,000.00	.00	
49-15	Other Current Charges Bad Debt Expense	352,143.09	(2,017.70)	.00	.00	.00	.00	
49-35	Other Current Charges Share of Administrative Expense	4,040,244.96	3,689,820.10	4,427,784.00	4,427,784.00	4,747,606.00	319,822.00	7
49-90	Other Current Charges Other Current Charges	(93,983.92)	.00	.00	.00	.00	.00	
Operating Expenditures/Expenses Totals		\$4,498,248.07	\$3,881,765.13	\$4,536,744.00	\$4,536,744.00	\$4,856,566.00	\$319,822.00	7%
Activity 536 - Water-Sewer Combined Services		\$4,498,248.07	\$3,881,765.13	\$4,536,744.00	\$4,536,744.00	\$4,856,566.00	\$319,822.00	7%
Totals								
Division 900 - Miscellaneous Expenditures Totals		\$4,498,248.07	\$3,881,765.13	\$4,536,744.00	\$4,536,744.00	\$4,856,566.00	\$319,822.00	7%
Department 90 - Miscellaneous Totals		\$4,498,248.07	\$3,881,765.13	\$4,536,744.00	\$4,536,744.00	\$4,856,566.00	\$319,822.00	7%
Department 91 - Transfers								
Division 910 - Transfers								
Activity 581 - Inter-Fund Group Xfrs Out								
Other Uses								
91-15	Non-Operating Transfers Transfers to General Fund (001)	1,692,216.52	1,303,820.00	1,564,584.00	1,564,584.00	1,566,933.00	2,349.00	
91-78	Non-Operating Transfers Transfers to Beaut. Trust (119)	5,190.00	4,325.00	5,190.00	5,190.00	5,190.00	.00	
91-79	Non-Operating Transfers In Lieu Utility Tax	2,535,768.96	2,401,873.30	2,882,248.00	2,882,248.00	3,028,000.00	145,752.00	5



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department 91 - Transfers								
Division 910 - Transfers								
Activity 581 - Inter-Fund Group Xfrs Out								
Other Uses								
91-81	Non-Operating Transfers Transfers to Garage Fund (501)	264,590.88	.00	.00	.00	.00	.00	
	Other Uses Totals	\$4,497,766.36	\$3,710,018.30	\$4,452,022.00	\$4,452,022.00	\$4,600,123.00	\$148,101.00	3%
Activity 581 - Inter-Fund Group Xfrs Out Totals		\$4,497,766.36	\$3,710,018.30	\$4,452,022.00	\$4,452,022.00	\$4,600,123.00	\$148,101.00	3%
Division 910 - Transfers Totals		\$4,497,766.36	\$3,710,018.30	\$4,452,022.00	\$4,452,022.00	\$4,600,123.00	\$148,101.00	3%
Department 91 - Transfers Totals		\$4,497,766.36	\$3,710,018.30	\$4,452,022.00	\$4,452,022.00	\$4,600,123.00	\$148,101.00	3%
	EXPENSE TOTALS	\$41,794,223.40	\$37,251,770.51	\$52,809,034.00	\$51,885,069.00	\$55,382,186.00	\$2,573,152.00	5%
Fund 441 - Water & Sewer Fund Totals								
	REVENUE TOTALS	\$45,442,486.31	\$44,757,887.30	\$52,809,034.00	\$55,382,186.00	\$55,382,186.00	\$2,573,152.00	5%
	EXPENSE TOTALS	\$41,794,223.40	\$37,251,770.51	\$52,809,034.00	\$51,885,069.00	\$55,382,186.00	\$2,573,152.00	5%
Fund 441 - Water & Sewer Fund Totals		\$3,648,262.91	\$7,506,116.79	\$0.00	\$3,497,117.00	\$0.00	\$0.00	+++
Fund 442 - Water/Sewer Renewal-Replacement								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Intergovernmental Revenue								
334-950	State Grants Other State Grants	.00	.00	3,300,000.00	.00	.00	(3,300,000.00)	(100)
	Intergovernmental Revenue Totals	\$0.00	\$0.00	\$3,300,000.00	\$0.00	\$0.00	(\$3,300,000.00)	(100%)
	Miscellaneous Revenues							
361-100	Interest & Other Earnings Interest Investments	153,385.85	107,835.71	.00	.00	.00	.00	
361-400	Interest & Other Earnings Appreciation/Gain on Sale	114,044.94	.00	.00	.00	.00	.00	
369-905	Other Miscellaneous Revenue Recovery Of Prior Yrs Exp	(.08)	.00	.00	.00	.00	.00	
	Miscellaneous Revenues Totals	\$267,430.71	\$107,835.71	\$0.00	\$0.00	\$0.00	\$0.00	+++
Other Source, Continued								
301-024	Budgetary Account Renewal And Replacement	.00	.00	25,952,444.00	.00	17,507,500.00	(8,444,944.00)	(33)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 442 - Water/Sewer Renewal-Replacement								
REVENUE								
Department	00 - Administration							
Division	000 - Administration							
Other Source, Continued								
303-042	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	4,217,269.65	.00	.00	(4,217,269.65)	(100)
	Other Source, Continued Totals	\$0.00	\$0.00	\$30,169,713.65	\$0.00	\$17,507,500.00	(\$12,662,213.65)	(42%)
	Division 000 - Administration Totals	\$267,430.71	\$107,835.71	\$33,469,713.65	\$0.00	\$17,507,500.00	(\$15,962,213.65)	(48%)
	Department 00 - Administration Totals	\$267,430.71	\$107,835.71	\$33,469,713.65	\$0.00	\$17,507,500.00	(\$15,962,213.65)	(48%)
	REVENUE TOTALS	\$267,430.71	\$107,835.71	\$33,469,713.65	\$0.00	\$17,507,500.00	(\$15,962,213.65)	(48%)
EXPENSE								
Department	36 - Water & Sewer							
Division	260 - Renewal & Replacement							
Activity	536 - Water-Sewer Combined Services							
Operating Expenditures/Expenses								
34-83	Other Contractual Services SCR-Reclaim & Deepwell	1,458,853.00	750,000.00	750,000.00	.00	.00	(750,000.00)	(100)
	Operating Expenditures/Expenses Totals	\$1,458,853.00	\$750,000.00	\$750,000.00	\$0.00	\$0.00	(\$750,000.00)	(100%)
Capital Outlay								
63-90	Capital Outlay Other Improvements	.00	420,320.79	8,652,722.35	.00	4,235,000.00	(4,417,722.35)	(51)
64-90	Machinery & Equipment Other Machinery / Equipment	.00	.00	.00	.00	280,000.00	280,000.00	
68-10	Capital Outlay Software	.00	22,940.80	27,353.23	.00	.00	(27,353.23)	(100)
68-33	Capital Outlay Improv/Upgrade LS Telemetry Syst	.00	.00	69,827.90	.00	.00	(69,827.90)	(100)
	Capital Outlay Totals	\$0.00	\$443,261.59	\$8,749,903.48	\$0.00	\$4,515,000.00	(\$4,234,903.48)	(48%)
	Activity 536 - Water-Sewer Combined Services Totals	\$1,458,853.00	\$1,193,261.59	\$9,499,903.48	\$0.00	\$4,515,000.00	(\$4,984,903.48)	(52%)
Activity	537 - Conservation & Resource Mgmt.							
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	38,577.56	4,901.62	85,655.30	.00	.00	(85,655.30)	(100)
46-40	Repair and Maintenance Service Other Repair Maintenance	223,931.52	110,126.52	535,000.00	.00	205,000.00	(330,000.00)	(62)
49-56	Other Current Charges Water Valve Replacement	.00	.00	360,000.00	.00	.00	(360,000.00)	(100)
52-27	Operating Supplies Equipment < \$5,000	2,721.60	.00	.00	.00	.00	.00	
52-43	Operating Supplies Water Meter Rplmnt Cntrct Src	.00	.00	100,000.00	.00	.00	(100,000.00)	(100)
	Operating Expenditures/Expenses Totals	\$265,230.68	\$115,028.14	\$1,080,655.30	\$0.00	\$205,000.00	(\$875,655.30)	(81%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 442 - Water/Sewer Renewal-Replacement								
EXPENSE								
Department	36 - Water & Sewer							
Division	260 - Renewal & Replacement							
Activity	537 - Conservation & Resource Mgmt.							
Capital Outlay								
61-36	Capital Outlay Land / Intracoastal Cross Replcm	.00	.00	810,643.70	.00	.00	(810,643.70)	(100)
63-17	Capital Outlay Str Reconst / Force Main Rplcmnt	.00	12,051.00	2,260,491.00	.00	4,127,500.00	1,867,009.00	83
63-90	Capital Outlay Other Improvements	.00	172,344.74	5,248,165.82	.00	1,500,000.00	(3,748,165.82)	(71)
64-90	Machinery & Equipment Other Machinery / Equipment	.00	424,802.20	4,175,655.32	.00	3,460,000.00	(715,655.32)	(17)
68-03	Capital Outlay Tropic Isles	.00	98,181.13	3,375,468.72	.00	2,500,000.00	(875,468.72)	(26)
68-07	Capital Outlay WTP Implmt Pin & Wellsite Dev	.00	.00	52,150.63	.00	.00	(52,150.63)	(100)
68-10	Capital Outlay Software	.00	364,086.50	1,148,000.00	.00	.00	(1,148,000.00)	(100)
68-33	Capital Outlay Improv/Upgrade LS Telemetry Syst	.00	38,310.86	2,538,635.68	2,500,000.00	1,200,000.00	(1,338,635.68)	(53)
Capital Outlay Totals		\$0.00	\$1,109,776.43	\$19,609,210.87	\$2,500,000.00	\$12,787,500.00	(\$6,821,710.87)	(35%)
Activity	537 - Conservation & Resource Mgmt.	\$265,230.68	\$1,224,804.57	\$20,689,866.17	\$2,500,000.00	\$12,992,500.00	(\$7,697,366.17)	(37%)
Totals								
Division	260 - Renewal & Replacement Totals	\$1,724,083.68	\$2,418,066.16	\$30,189,769.65	\$2,500,000.00	\$17,507,500.00	(\$12,682,269.65)	(42%)
Department	36 - Water & Sewer Totals	\$1,724,083.68	\$2,418,066.16	\$30,189,769.65	\$2,500,000.00	\$17,507,500.00	(\$12,682,269.65)	(42%)
Department	90 - Miscellaneous							
Division	900 - Miscellaneous Expenditures							
Activity	536 - Water-Sewer Combined Services							
Operating Expenditures/Expenses								
31-11	Professional Services Investment Services	2,163.46	2,155.45	2,704.00	.00	.00	(2,704.00)	(100)
Operating Expenditures/Expenses Totals		\$2,163.46	\$2,155.45	\$2,704.00	\$0.00	\$0.00	(\$2,704.00)	(100%)
Other Uses								
99-01	Other Non-Operating Contingency	.00	.00	3,277,240.00	.00	.00	(3,277,240.00)	(100)
Other Uses Totals		\$0.00	\$0.00	\$3,277,240.00	\$0.00	\$0.00	(\$3,277,240.00)	(100%)
Activity	536 - Water-Sewer Combined Services	\$2,163.46	\$2,155.45	\$3,279,944.00	\$0.00	\$0.00	(\$3,279,944.00)	(100%)
Totals								
Division	900 - Miscellaneous Expenditures Totals	\$2,163.46	\$2,155.45	\$3,279,944.00	\$0.00	\$0.00	(\$3,279,944.00)	(100%)
Department	90 - Miscellaneous Totals	\$2,163.46	\$2,155.45	\$3,279,944.00	\$0.00	\$0.00	(\$3,279,944.00)	(100%)
EXPENSE TOTALS		\$1,726,247.14	\$2,420,221.61	\$33,469,713.65	\$2,500,000.00	\$17,507,500.00	(\$15,962,213.65)	(48%)
Fund 442 - Water/Sewer Renewal-Replacement Totals								
REVENUE TOTALS		\$267,430.71	\$107,835.71	\$33,469,713.65	\$0.00	\$17,507,500.00	(\$15,962,213.65)	(48%)
EXPENSE TOTALS		\$1,726,247.14	\$2,420,221.61	\$33,469,713.65	\$2,500,000.00	\$17,507,500.00	(\$15,962,213.65)	(48%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 442 - Water/Sewer Renewal-Replacement Totals		(\$1,458,816.43)	(\$2,312,385.90)	\$0.00	(\$2,500,000.00)	\$0.00	\$0.00	+++
Fund 443 - Water Treatment Plan								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Intergovernmental Revenue								
334-909	State Grants FDEP Drinking Water State Revolv	159,147.00	92,816.00	.00	.00	.00	.00	
	Intergovernmental Revenue Totals	\$159,147.00	\$92,816.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Other Sources								
384-112	Debt Proceeds Note & Bond Proceeds	.00	.00	36,000,000.00	.00	125,000,000.00	89,000,000.00	247
	Other Sources Totals	\$0.00	\$0.00	\$36,000,000.00	\$0.00	\$125,000,000.00	\$89,000,000.00	247%
Other Source, Continued								
301-011	Budgetary Account Prior Year Surplus	.00	.00	9,000,000.00	.00	.00	(9,000,000.00)	(100)
303-010	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	11,270,286.09	.00	.00	(11,270,286.09)	(100)
	Other Source, Continued Totals	\$0.00	\$0.00	\$20,270,286.09	\$0.00	\$0.00	(\$20,270,286.09)	(100%)
	Division 000 - Administration Totals	\$159,147.00	\$92,816.00	\$56,270,286.09	\$0.00	\$125,000,000.00	\$68,729,713.91	122%
	Department 00 - Administration Totals	\$159,147.00	\$92,816.00	\$56,270,286.09	\$0.00	\$125,000,000.00	\$68,729,713.91	122%
	REVENUE TOTALS	\$159,147.00	\$92,816.00	\$56,270,286.09	\$0.00	\$125,000,000.00	\$68,729,713.91	122%
EXPENSE								
Department 36 - Water & Sewer								
Division 260 - Renewal & Replacement								
Activity 536 - Water-Sewer Combined Services								
Capital Outlay								
63-90	Capital Outlay Other Improvements	.00	8,532,741.51	47,270,286.09	36,000,000.00	125,000,000.00	77,729,713.91	164
	Capital Outlay Totals	\$0.00	\$8,532,741.51	\$47,270,286.09	\$36,000,000.00	\$125,000,000.00	\$77,729,713.91	164%
Other Uses								
99-01	Other Non-Operating Contingency	.00	.00	9,000,000.00	.00	.00	(9,000,000.00)	(100)
	Other Uses Totals	\$0.00	\$0.00	\$9,000,000.00	\$0.00	\$0.00	(\$9,000,000.00)	(100%)
	Activity 536 - Water-Sewer Combined Services Totals	\$0.00	\$8,532,741.51	\$56,270,286.09	\$36,000,000.00	\$125,000,000.00	\$68,729,713.91	122%
	Division 260 - Renewal & Replacement Totals	\$0.00	\$8,532,741.51	\$56,270,286.09	\$36,000,000.00	\$125,000,000.00	\$68,729,713.91	122%
	Department 36 - Water & Sewer Totals	\$0.00	\$8,532,741.51	\$56,270,286.09	\$36,000,000.00	\$125,000,000.00	\$68,729,713.91	122%
	EXPENSE TOTALS	\$0.00	\$8,532,741.51	\$56,270,286.09	\$36,000,000.00	\$125,000,000.00	\$68,729,713.91	122%
Fund 443 - Water Treatment Plan Totals								
	REVENUE TOTALS	\$159,147.00	\$92,816.00	\$56,270,286.09	\$0.00	\$125,000,000.00	\$68,729,713.91	122%
	EXPENSE TOTALS	\$0.00	\$8,532,741.51	\$56,270,286.09	\$36,000,000.00	\$125,000,000.00	\$68,729,713.91	122%
Fund 443 - Water Treatment Plan Totals		\$159,147.00	(\$8,439,925.51)	\$0.00	(\$36,000,000.00)	\$0.00	\$0.00	+++



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 445 - DB Municipal Golf Course Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Intergovernmental Revenue								
335-900	State Revenue Sharing Refund State Gasoline Tax	.00	.00	33,600.00	33,600.00	33,600.00	.00	
	Intergovernmental Revenue Totals	\$0.00	\$0.00	\$33,600.00	\$33,600.00	\$33,600.00	\$0.00	0%
	Charges for Services							
347-900	Culture & Recreation Programs /Ads /Golf Fees	1,654,719.54	1,458,958.32	1,727,250.00	1,742,300.00	1,742,300.00	15,050.00	1
347-902	Culture & Recreation LG Comp/Rest Misc Inc./Green Fee	5,494.93	2,593.94	29,000.00	29,000.00	29,000.00	.00	
347-904	Culture & Recreation Special Events / League Fees	8,688.47	8,759.86	1,200.00	1,200.00	1,200.00	.00	
347-905	Culture & Recreation Cult Recr / Handicap Income	2,186.92	3,409.91	1,200.00	1,200.00	1,200.00	.00	
347-907	Culture & Recreation Culture/Recreation /Range Income	179,305.00	163,119.62	189,000.00	190,000.00	190,000.00	1,000.00	1
347-908	Culture & Recreation Cult Rec /Prepaid Green Fees	41,790.00	44,330.00	36,500.00	36,500.00	36,500.00	.00	
347-920	Culture & Recreation Cult Rec/Sale of Merch/Sp Evnts	114,854.63	106,536.66	127,000.00	127,000.00	127,000.00	.00	
347-930	Culture & Recreation Cult Rec/Rest/Consess/Catering	205,325.21	239,314.96	342,000.00	342,000.00	342,000.00	.00	
347-931	Culture & Recreation Cult Rec/Rest/Consess/Food Bev	109,950.81	98,094.65	119,000.00	119,000.00	119,000.00	.00	
347-940	Culture & Recreation Cult Rec/Rest/Food Bev/Alcohol	19,399.26	26,531.91	90,000.00	90,000.00	90,000.00	.00	
347-941	Culture & Recreation Culture/Rec /Rest - Alcohol	273,900.15	254,207.44	260,000.00	260,000.00	260,000.00	.00	
347-950	Culture & Recreation Catering / Catering Gratuities	127,811.96	121,270.78	162,200.00	162,200.00	162,200.00	.00	
	Charges for Services Totals	\$2,743,426.88	\$2,527,128.05	\$3,084,350.00	\$3,100,400.00	\$3,100,400.00	\$16,050.00	1%
	Miscellaneous Revenues							
361-140	Interest & Other Earnings Int Income - Leases	1,772.06	.00	.00	.00	.00	.00	
362-000	Rents & Royalties Tower Rental	20,068.70	11,109.29	19,245.00	20,280.00	20,280.00	1,035.00	5
362-001	Rents & Royalties Tower Rental / Broadcasting	13,415.16	12,297.23	14,211.00	13,415.00	13,415.00	(796.00)	(6)
369-904	Other Miscellaneous Revenue HDepot Reb/Orig Popcorn H/Misc R	40,743.84	38,639.51	30,930.00	30,930.00	30,930.00	.00	
369-905	Other Miscellaneous Revenue Recovery Of Prior Yrs Exp	(26,418.00)	.00	.00	.00	.00	.00	
369-920	Other Miscellaneous Revenue Over/Short-Pro Shop	285.87	200.77	.00	.00	.00	.00	
369-921	Other Miscellaneous Revenue Over/Short-Restaurant	(72.35)	74.81	21,881.00	21,881.00	21,881.00	.00	
	Miscellaneous Revenues Totals	\$49,795.28	\$62,321.61	\$86,267.00	\$86,506.00	\$86,506.00	\$239.00	0%
	Other Sources							
384-112	Debt Proceeds Note & Bond Proceeds	.00	.00	.00	.00	24,500,000.00	24,500,000.00	
	Other Sources Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$24,500,000.00	\$24,500,000.00	+++
	Other Source, Continued							
301-045	Budgetary Account Prior Year Surplus	.00	.00	1,116,029.00	.00	975,973.00	(140,056.00)	(13)
303-045	Prior Year Encumbrances Prior Years Encumbrances	.00	.00	295,114.34	.00	.00	(295,114.34)	(100)
	Other Source, Continued Totals	\$0.00	\$0.00	\$1,411,143.34	\$0.00	\$975,973.00	(\$435,170.34)	(31%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 445 - DB Municipal Golf Course Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration Totals		\$2,793,222.16	\$2,589,449.66	\$4,615,360.34	\$3,220,506.00	\$28,696,479.00	\$24,081,118.66	522%
Department 00 - Administration Totals		\$2,793,222.16	\$2,589,449.66	\$4,615,360.34	\$3,220,506.00	\$28,696,479.00	\$24,081,118.66	522%
REVENUE TOTALS		\$2,793,222.16	\$2,589,449.66	\$4,615,360.34	\$3,220,506.00	\$28,696,479.00	\$24,081,118.66	522%
EXPENSE								
Department 75 - Recreation Facilities								
Division 150 - Operations								
Activity 575 - Special Recreation Facilities								
Operating Expenditures/Expenses								
46-40	Repair and Maintenance Service Other Repair Maintenance	34,862.47	11,661.25	11,661.25	.00	.00	(11,661.25)	(100)
52-20	Operating Supplies General Operating Supplies	5,251.23	.00	.00	.00	.00	.00	
Operating Expenditures/Expenses Totals		\$40,113.70	\$11,661.25	\$11,661.25	\$0.00	\$0.00	(\$11,661.25)	(100%)
Activity 575 - Special Recreation Facilities Totals		\$40,113.70	\$11,661.25	\$11,661.25	\$0.00	\$0.00	(\$11,661.25)	(100%)
Division 150 - Operations Totals		\$40,113.70	\$11,661.25	\$11,661.25	\$0.00	\$0.00	(\$11,661.25)	(100%)
Division 151 - Pro Shop								
Activity 575 - Special Recreation Facilities								
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	351,503.93	327,273.96	372,700.00	394,836.00	394,836.00	22,136.00	6
34-90	Other Contractual Services Other Contractual Services	62,147.63	54,590.56	65,000.00	65,000.00	65,000.00	.00	
40-10	Travel & Per Diem Travel & Training	.00	.00	750.00	750.00	750.00	.00	
43-10	Utility Services Electricity	6,510.00	5,425.00	6,510.00	7,943.00	7,943.00	1,433.00	22
45-45	Insurance Health Care Premiums	(15.37)	33.28	10,000.00	12,000.00	12,000.00	2,000.00	20
46-15	Repair and Maintenance Service Equipment Maintenance	902.16	1,915.00	1,800.00	1,800.00	1,800.00	.00	
46-20	Repair and Maintenance Service Building Maintenance	6,544.90	.00	.00	.00	.00	.00	
47-10	Printing & Binding Printing & Binding	133.98	.00	2,100.00	2,100.00	2,100.00	.00	
48-20	Promotional Activities Other Promotional Costs	56.00	.00	2,300.00	2,300.00	2,300.00	.00	
49-50	Other Current Charges Advertising	.00	.00	300.00	300.00	300.00	.00	
49-90	Other Current Charges Other Current Charges	3,999.96	3,333.35	4,000.00	4,000.00	4,000.00	.00	
51-15	Office Supplies Other Office Supplies	1,294.15	.00	1,500.00	1,500.00	1,500.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	109.29	.00	500.00	500.00	500.00	.00	
52-20	Operating Supplies General Operating Supplies	20,438.60	29,241.34	41,000.00	41,000.00	41,000.00	.00	
52-33	Operating Supplies Uniform / Linen Service	.00	2,350.91	4,000.00	4,000.00	4,000.00	.00	
52-60	Operating Supplies Golf Merchandise	63,827.43	73,719.80	88,900.00	88,900.00	88,900.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 445 - DB Municipal Golf Course Fund								
EXPENSE								
Department	75 - Recreation Facilities							
Division	151 - Pro Shop							
Activity	575 - Special Recreation Facilities							
Operating Expenditures/Expenses								
54-13	Books Pubs Subs & Memberships Memberships	989.00	200.00	1,700.00	1,700.00	1,700.00	.00	
Operating Expenditures/Expenses Totals		\$518,441.66	\$498,083.20	\$603,060.00	\$628,629.00	\$628,629.00	\$25,569.00	4%
Activity	575 - Special Recreation Facilities Totals	\$518,441.66	\$498,083.20	\$603,060.00	\$628,629.00	\$628,629.00	\$25,569.00	4%
Division	151 - Pro Shop Totals	\$518,441.66	\$498,083.20	\$603,060.00	\$628,629.00	\$628,629.00	\$25,569.00	4%
Division	152 - Restaurant							
Activity	575 - Special Recreation Facilities							
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	443,881.69	414,767.48	540,260.00	583,248.00	583,248.00	42,988.00	8
40-10	Travel & Per Diem Travel & Training	81.99	.00	.00	.00	.00	.00	
43-10	Utility Services Electricity	46,370.99	38,545.49	66,763.00	81,451.00	81,451.00	14,688.00	22
43-15	Utility Services Water & Sewer	14,205.28	5,450.47	17,996.00	15,692.00	15,692.00	(2,304.00)	(13)
43-40	Utility Services Gas	14,016.79	9,849.92	16,000.00	16,000.00	16,000.00	.00	
45-45	Insurance Health Care Premiums	5,837.69	8,414.48	21,100.00	23,000.00	23,000.00	1,900.00	9
46-15	Repair and Maintenance Service Equipment Maintenance	6,371.26	9,842.49	10,000.00	10,000.00	10,000.00	.00	
46-40	Repair and Maintenance Service Other Repair Maintenance	10,315.53	8,155.70	33,600.00	33,600.00	33,600.00	.00	
47-10	Printing & Binding Printing & Binding	68.55	.00	300.00	300.00	300.00	.00	
48-20	Promotional Activities Other Promotional Costs	20.00	.00	2,350.00	2,350.00	2,350.00	.00	
49-50	Other Current Charges Advertising	.00	.00	300.00	300.00	300.00	.00	
49-90	Other Current Charges Other Current Charges	2,235.00	2,235.00	2,500.00	2,500.00	2,500.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	813.45	.00	3,700.00	3,700.00	3,700.00	.00	
52-20	Operating Supplies General Operating Supplies	11,009.84	7,090.95	10,000.00	10,000.00	10,000.00	.00	
52-33	Operating Supplies Uniform / Linen Service	9,690.56	12,010.85	28,000.00	28,000.00	28,000.00	.00	
52-47	Operating Supplies Food	130,523.51	137,625.22	166,392.00	166,392.00	166,392.00	.00	
52-49	Operating Supplies Restaurant Supplies	40,751.92	25,185.92	45,000.00	45,000.00	45,000.00	.00	
52-50	Operating Supplies Beverages	76,531.12	71,952.30	84,000.00	84,000.00	84,000.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	1,538.00	1,210.00	1,900.00	1,900.00	1,900.00	.00	
Operating Expenditures/Expenses Totals		\$814,263.17	\$752,336.27	\$1,050,161.00	\$1,107,433.00	\$1,107,433.00	\$57,272.00	5%
Activity	575 - Special Recreation Facilities Totals	\$814,263.17	\$752,336.27	\$1,050,161.00	\$1,107,433.00	\$1,107,433.00	\$57,272.00	5%
Division	152 - Restaurant Totals	\$814,263.17	\$752,336.27	\$1,050,161.00	\$1,107,433.00	\$1,107,433.00	\$57,272.00	5%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 445 - DB Municipal Golf Course Fund								
EXPENSE								
Department 75 - Recreation Facilities								
Division 153 - Course Maintenance								
Activity 575 - Special Recreation Facilities								
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	445,964.26	406,510.42	515,546.99	514,828.00	514,828.00	(718.99)	
43-10	Utility Services Electricity	29,820.86	26,988.13	23,818.00	29,058.00	29,058.00	5,240.00	22
43-15	Utility Services Water & Sewer	4,608.30	3,996.27	5,470.00	5,076.00	5,077.00	(393.00)	(7)
43-20	Utility Services Irrigation Water	28,887.12	8,400.85	27,967.00	29,117.00	29,117.00	1,150.00	4
45-45	Insurance Health Care Premiums	20,121.58	18,398.57	19,000.00	27,000.00	27,000.00	8,000.00	42
46-15	Repair and Maintenance Service Equipment Maintenance	52,012.21	41,682.18	50,000.00	50,000.00	50,000.00	.00	
46-35	Repair and Maintenance Service Irrigation Maintenance	28,688.94	41,911.37	60,000.00	60,000.00	60,000.00	.00	
46-40	Repair and Maintenance Service Other Repair Maintenance	51,000.00	.00	.00	.00	.00	.00	
49-90	Other Current Charges Other Current Charges	4,915.00	4,115.00	4,800.00	4,800.00	4,800.00	.00	
52-11	Operating Supplies Fuel / Oil / Other	53,539.18	37,152.43	60,000.00	60,000.00	60,000.00	.00	
52-20	Operating Supplies General Operating Supplies	4,412.75	3,502.72	6,000.00	6,000.00	6,000.00	.00	
52-33	Operating Supplies Uniform / Linen Service	2,439.64	2,512.45	3,500.00	3,500.00	3,500.00	.00	
52-41	Operating Supplies Gardening Supplies	198,592.02	165,090.25	225,500.00	210,000.00	210,000.00	(15,500.00)	(7)
54-13	Books Pubs Subs & Memberships Memberships	721.25	465.00	700.00	700.00	700.00	.00	
Operating Expenditures/Expenses Totals		\$925,723.11	\$760,725.64	\$1,002,301.99	\$1,000,079.00	\$1,000,080.00	(\$2,221.99)	0%
Activity 575 - Special Recreation Facilities Totals		\$925,723.11	\$760,725.64	\$1,002,301.99	\$1,000,079.00	\$1,000,080.00	(\$2,221.99)	0%
Division 153 - Course Maintenance Totals		\$925,723.11	\$760,725.64	\$1,002,301.99	\$1,000,079.00	\$1,000,080.00	(\$2,221.99)	0%
Division 300 - Capital Outlay								
Activity 575 - Special Recreation Facilities								
Operating Expenditures/Expenses								
46-20	Repair and Maintenance Service Building Maintenance	153,218.89	45,345.83	45,345.83	.00	.00	(45,345.83)	(100)
Operating Expenditures/Expenses Totals		\$153,218.89	\$45,345.83	\$45,345.83	\$0.00	\$0.00	(\$45,345.83)	(100%)
Capital Outlay								
63-30	Capital Outlay Recreational & Other Improvmnts	.00	.00	.00	.00	24,500,000.00	24,500,000.00	
64-90	Machinery & Equipment Other Machinery / Equipment	.00	15,298.92	15,298.92	.00	.00	(15,298.92)	(100)
Capital Outlay Totals		\$0.00	\$15,298.92	\$15,298.92	\$0.00	\$24,500,000.00	\$24,484,701.08	160042%
Activity 575 - Special Recreation Facilities Totals		\$153,218.89	\$60,644.75	\$60,644.75	\$0.00	\$24,500,000.00	\$24,439,355.25	40299%
Division 300 - Capital Outlay Totals		\$153,218.89	\$60,644.75	\$60,644.75	\$0.00	\$24,500,000.00	\$24,439,355.25	40299%
Division 760 - Golf Course								
Activity 575 - Special Recreation Facilities								
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	101,014.57	87,412.34	136,726.00	136,726.00	136,726.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 445 - DB Municipal Golf Course Fund								
EXPENSE								
Department 75 - Recreation Facilities								
Division 760 - Golf Course								
Activity 575 - Special Recreation Facilities								
Operating Expenditures/Expenses								
32-10	Accounting & Auditing Audit & Accounting Fees	1,887.58	1,808.00	1,583.00	1,583.00	1,583.00	.00	
34-16	Other Contractual Services Pest Control Services	3,300.00	.00	3,350.00	3,350.00	3,350.00	.00	
34-90	Other Contractual Services Other Contractual Services	237,364.14	184,428.25	246,812.00	257,810.00	257,810.00	10,998.00	4
40-10	Travel & Per Diem Travel & Training	704.13	745.76	800.00	800.00	800.00	.00	
42-10	Freight & Postage Services Postage	335.90	406.87	400.00	400.00	400.00	.00	
43-25	Utility Services Stormwater Assessment Fee	7,725.00	.00	9,010.00	9,008.00	.00	(9,010.00)	(100)
43-35	Utility Services Waste Collection & Disposal	4,124.76	4,124.76	11,540.00	11,540.00	11,540.00	.00	
45-10	Insurance General Liability	10,107.00	8,422.50	15,788.00	19,347.00	19,347.00	3,559.00	23
45-15	Insurance Other Insurance Costs	220,928.26	198,261.43	171,748.00	251,907.00	251,907.00	80,159.00	47
45-45	Insurance Health Care Premiums	12,151.77	10,187.19	23,000.00	12,500.00	12,500.00	(10,500.00)	(46)
46-15	Repair and Maintenance Service Equipment Maintenance	184.69	.00	8,850.00	8,850.00	8,850.00	.00	
46-40	Repair and Maintenance Service Other Repair Maintenance	.00	.00	125,000.00	125,000.00	.00	(125,000.00)	(100)
47-10	Printing & Binding Printing & Binding	.00	.00	300.00	300.00	300.00	.00	
49-50	Other Current Charges Advertising	9,408.25	4,382.00	30,000.00	30,000.00	30,000.00	.00	
49-90	Other Current Charges Other Current Charges	6,615.84	5,968.68	5,160.00	5,160.00	5,160.00	.00	
51-10	Office Supplies Stationery, Paper, Forms	139.96	271.05	1,200.00	1,200.00	1,200.00	.00	
51-15	Office Supplies Other Office Supplies	.00	.00	300.00	300.00	300.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	2,364.32	1,356.40	3,100.00	3,100.00	3,100.00	.00	
52-20	Operating Supplies General Operating Supplies	711.88	498.45	1,300.00	1,300.00	1,300.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	1,170.00	1,090.00	1,390.00	1,390.00	1,390.00	.00	
	Operating Expenditures/Expenses Totals	\$620,238.05	\$509,363.68	\$797,357.00	\$881,571.00	\$747,563.00	(\$49,794.00)	(6%)
Capital Outlay								
64-90	Machinery & Equipment Other Machinery / Equipment	.00	143,049.21	687,211.35	.00	.00	(687,211.35)	(100)
	Capital Outlay Totals	\$0.00	\$143,049.21	\$687,211.35	\$0.00	\$0.00	(\$687,211.35)	(100%)
Activity 575 - Special Recreation Facilities Totals		\$620,238.05	\$652,412.89	\$1,484,568.35	\$881,571.00	\$747,563.00	(\$737,005.35)	(50%)
Division 760 - Golf Course Totals		\$620,238.05	\$652,412.89	\$1,484,568.35	\$881,571.00	\$747,563.00	(\$737,005.35)	(50%)
Department 75 - Recreation Facilities Totals		\$3,071,998.58	\$2,735,864.00	\$4,212,397.34	\$3,617,712.00	\$27,983,705.00	\$23,771,307.66	564%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 445 - DB Municipal Golf Course Fund								
EXPENSE								
Department 81 - Depreciation								
Division 840 - Depreciation								
Activity 575 - Special Recreation Facilities								
Operating Expenditures/Expenses								
49-64	Other Current Charges Depreciation	224,712.99	150,525.28	.00	224,720.00	224,720.00	224,720.00	
49-93	Other Current Charges Loss On Disposal of FA	(23,297.38)	.00	.00	.00	.00	.00	
	Operating Expenditures/Expenses Totals	\$201,415.61	\$150,525.28	\$0.00	\$224,720.00	\$224,720.00	\$224,720.00	+++
Activity 575 - Special Recreation Facilities	Totals	\$201,415.61	\$150,525.28	\$0.00	\$224,720.00	\$224,720.00	\$224,720.00	+++
Division 840 - Depreciation	Totals	\$201,415.61	\$150,525.28	\$0.00	\$224,720.00	\$224,720.00	\$224,720.00	+++
Department 81 - Depreciation	Totals	\$201,415.61	\$150,525.28	\$0.00	\$224,720.00	\$224,720.00	\$224,720.00	+++
Department 85 - Debt Service								
Division 850 - Debt Service								
Activity 517 - Debt Service Payments								
Debt Service								
71-33	Debt Service Principal Capital Lease	.00	.00	27,687.00	27,687.00	27,687.00	.00	
71-50	Debt Service Principal Lease/Purchase	.00	25,338.39	28,558.00	28,558.00	28,558.00	.00	
72-30	Debt Service Interest Capital Lease Int / 2002 GOB Int	.00	.00	1,440.00	1,440.00	1,440.00	.00	
72-50	Debt Service Interest Lease-Purchase	2,507.91	1,362.25	2,508.00	2,508.00	2,508.00	.00	
	Debt Service Totals	\$2,507.91	\$26,700.64	\$60,193.00	\$60,193.00	\$60,193.00	\$0.00	0%
Activity 517 - Debt Service Payments	Totals	\$2,507.91	\$26,700.64	\$60,193.00	\$60,193.00	\$60,193.00	\$0.00	0%
Division 850 - Debt Service	Totals	\$2,507.91	\$26,700.64	\$60,193.00	\$60,193.00	\$60,193.00	\$0.00	0%
Department 85 - Debt Service	Totals	\$2,507.91	\$26,700.64	\$60,193.00	\$60,193.00	\$60,193.00	\$0.00	0%
Department 90 - Miscellaneous								
Division 900 - Miscellaneous Expenditures								
Activity 572 - Parks & Recreation								
Operating Expenditures/Expenses								
49-35	Other Current Charges Share of Administrative Expense	.00	.00	.00	.00	398,337.00	398,337.00	
	Operating Expenditures/Expenses Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$398,337.00	\$398,337.00	+++
Other Uses								
99-02	Other Non-Operating Contingency CIP	.00	.00	310,408.00	.00	.00	(310,408.00)	(100)
	Other Uses Totals	\$0.00	\$0.00	\$310,408.00	\$0.00	\$0.00	(\$310,408.00)	(100%)
Activity 572 - Parks & Recreation	Totals	\$0.00	\$0.00	\$310,408.00	\$0.00	\$398,337.00	\$87,929.00	28%
Division 900 - Miscellaneous Expenditures	Totals	\$0.00	\$0.00	\$310,408.00	\$0.00	\$398,337.00	\$87,929.00	28%
Department 90 - Miscellaneous	Totals	\$0.00	\$0.00	\$310,408.00	\$0.00	\$398,337.00	\$87,929.00	28%



Budget Worksheet Report

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 445	DB Municipal Golf Course Fund							
	EXPENSE							
	Department 91 - Transfers							
	Division 910 - Transfers							
	Activity 581 - Inter-Fund Group Xfrs Out							
	Other Uses							
91-15	Non-Operating Transfers Transfers to General Fund (001)	33,137.04	26,968.30	32,362.00	32,362.00	29,524.00	(2,838.00)	(9)
	Other Uses Totals	\$33,137.04	\$26,968.30	\$32,362.00	\$32,362.00	\$29,524.00	(\$2,838.00)	(9%)
	Activity 581 - Inter-Fund Group Xfrs Out Totals	\$33,137.04	\$26,968.30	\$32,362.00	\$32,362.00	\$29,524.00	(\$2,838.00)	(9%)
	Division 910 - Transfers Totals	\$33,137.04	\$26,968.30	\$32,362.00	\$32,362.00	\$29,524.00	(\$2,838.00)	(9%)
	Department 91 - Transfers Totals	\$33,137.04	\$26,968.30	\$32,362.00	\$32,362.00	\$29,524.00	(\$2,838.00)	(9%)
	EXPENSE TOTALS	\$3,309,059.14	\$2,940,058.22	\$4,615,360.34	\$3,934,987.00	\$28,696,479.00	\$24,081,118.66	522%
Fund 445	DB Municipal Golf Course Fund Totals							
	REVENUE TOTALS	\$2,793,222.16	\$2,589,449.66	\$4,615,360.34	\$3,220,506.00	\$28,696,479.00	\$24,081,118.66	522%
	EXPENSE TOTALS	\$3,309,059.14	\$2,940,058.22	\$4,615,360.34	\$3,934,987.00	\$28,696,479.00	\$24,081,118.66	522%
Fund 445	DB Municipal Golf Course Fund Totals	(\$515,836.98)	(\$350,608.56)	\$0.00	(\$714,481.00)	\$0.00	\$0.00	+++
Fund 446	Lakeview Golf Course Fund							
	REVENUE							
	Department 00 - Administration							
	Division 000 - Administration							
	Charges for Services							
347-900	Culture & Recreation Programs /Ads /Golf Fees	714,936.92	686,948.76	781,636.00	785,231.00	785,231.00	3,595.00	
347-901	Culture & Recreation Prgm/SE/Vending Mach Sls/Lifegua	1,279.58	765.78	2,250.00	2,250.00	2,250.00	.00	
347-902	Culture & Recreation LG Comp/Rest Misc Inc./Green Fee	86,360.50	96,562.50	78,500.00	78,500.00	78,500.00	.00	
347-920	Culture & Recreation Cult Rec/Sale of Merch/Sp Evnts	40,475.97	34,729.20	48,500.00	48,500.00	48,500.00	.00	
347-930	Culture & Recreation Cult Rec/Rest/Consess/Catering	42,935.33	42,856.30	54,320.00	54,320.00	54,320.00	.00	
347-940	Culture & Recreation Cult Rec/Rest/Food Bev/Alcohol	31,690.01	30,121.81	31,040.00	31,040.00	31,040.00	.00	
	Charges for Services Totals	\$917,678.31	\$891,984.35	\$996,246.00	\$999,841.00	\$999,841.00	\$3,595.00	0%
	Miscellaneous Revenues							
369-905	Other Miscellaneous Revenue Recovery Of Prior Yrs Exp	.40	.00	.00	.00	.00	.00	
369-910	Other Miscellaneous Revenue Taxable Revenue	12,978.67	11,942.50	6,000.00	6,000.00	6,000.00	.00	
369-920	Other Miscellaneous Revenue Over/Short-Pro Shop	(20.84)	(23.78)	.00	.00	.00	.00	
	Miscellaneous Revenues Totals	\$12,958.23	\$11,918.72	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	0%



Budget Worksheet Report

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 446	Lakeview Golf Course Fund							
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Other Source, Continued								
301-039	Budgetary Account Lakeview Golf Course	.00	.00	260,715.00	.00	513,412.00	252,697.00	97
	Other Source, Continued Totals	\$0.00	\$0.00	\$260,715.00	\$0.00	\$513,412.00	\$252,697.00	97%
	Division 000 - Administration Totals	\$930,636.54	\$903,903.07	\$1,262,961.00	\$1,005,841.00	\$1,519,253.00	\$256,292.00	20%
	Department 00 - Administration Totals	\$930,636.54	\$903,903.07	\$1,262,961.00	\$1,005,841.00	\$1,519,253.00	\$256,292.00	20%
	REVENUE TOTALS	\$930,636.54	\$903,903.07	\$1,262,961.00	\$1,005,841.00	\$1,519,253.00	\$256,292.00	20%
EXPENSE								
Department 75 - Recreation Facilities								
Division 151 - Pro Shop								
Activity 575 - Special Recreation Facilities								
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	280,336.71	239,544.49	262,820.00	286,637.00	286,637.00	23,817.00	9
45-45	Insurance Health Care Premiums	1,169.93	854.05	12,000.00	12,000.00	12,000.00	.00	
46-15	Repair and Maintenance Service Equipment Maintenance	346.71	368.00	3,000.00	3,000.00	3,000.00	.00	
52-20	Operating Supplies General Operating Supplies	12,160.13	10,503.81	28,000.00	28,000.00	28,000.00	.00	
52-33	Operating Supplies Uniform / Linen Service	.00	112.45	2,000.00	2,000.00	2,000.00	.00	
52-60	Operating Supplies Golf Merchandise	24,988.21	15,521.32	33,950.00	33,950.00	33,950.00	.00	
	Operating Expenditures/Expenses Totals	\$319,001.69	\$266,904.12	\$341,770.00	\$365,587.00	\$365,587.00	\$23,817.00	7%
	Activity 575 - Special Recreation Facilities Totals	\$319,001.69	\$266,904.12	\$341,770.00	\$365,587.00	\$365,587.00	\$23,817.00	7%
	Division 151 - Pro Shop Totals	\$319,001.69	\$266,904.12	\$341,770.00	\$365,587.00	\$365,587.00	\$23,817.00	7%
Division 152 - Restaurant								
Activity 575 - Special Recreation Facilities								
Operating Expenditures/Expenses								
49-90	Other Current Charges Other Current Charges	273.00	273.00	.00	.00	.00	.00	
52-47	Operating Supplies Food	22,073.51	20,563.25	25,768.00	25,768.00	25,768.00	.00	
52-50	Operating Supplies Beverages	10,375.43	10,103.18	10,520.00	10,520.00	10,520.00	.00	
	Operating Expenditures/Expenses Totals	\$32,721.94	\$30,939.43	\$36,288.00	\$36,288.00	\$36,288.00	\$0.00	0%
	Activity 575 - Special Recreation Facilities Totals	\$32,721.94	\$30,939.43	\$36,288.00	\$36,288.00	\$36,288.00	\$0.00	0%
	Division 152 - Restaurant Totals	\$32,721.94	\$30,939.43	\$36,288.00	\$36,288.00	\$36,288.00	\$0.00	0%



Budget Worksheet Report

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 446 - Lakeview Golf Course Fund								
EXPENSE								
Department 75 - Recreation Facilities								
Division 153 - Course Maintenance								
Activity 575 - Special Recreation Facilities								
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	181,163.38	165,266.93	227,450.00	235,695.00	235,695.00	8,245.00	4
43-10	Utility Services Electricity	12,021.24	10,172.34	15,697.00	19,151.00	19,151.00	3,454.00	22
43-15	Utility Services Water & Sewer	.00	.00	.00	13,353.00	13,353.00	13,353.00	
43-20	Utility Services Irrigation Water	16,915.66	19,965.41	19,328.00	11,618.00	11,618.00	(7,710.00)	(40)
45-45	Insurance Health Care Premiums	(573.92)	4.75	12,000.00	12,000.00	12,000.00	.00	
46-15	Repair and Maintenance Service Equipment Maintenance	1,143.73	6,622.20	9,000.00	9,000.00	9,000.00	.00	
46-35	Repair and Maintenance Service Irrigation Maintenance	10,462.74	4,955.30	10,000.00	10,000.00	10,000.00	.00	
46-40	Repair and Maintenance Service Other Repair Maintenance	205,763.75	.00	3,600.00	3,600.00	3,600.00	.00	
52-11	Operating Supplies Fuel / Oil / Other	18,388.85	18,998.89	19,500.00	19,500.00	19,500.00	.00	
52-20	Operating Supplies General Operating Supplies	3,082.55	56.95	2,400.00	2,400.00	2,400.00	.00	
52-33	Operating Supplies Uniform / Linen Service	1,076.14	1,122.14	1,400.00	1,400.00	1,400.00	.00	
52-41	Operating Supplies Gardening Supplies	49,532.36	33,703.73	60,000.00	60,000.00	60,000.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	.00	.00	680.00	680.00	680.00	.00	
Operating Expenditures/Expenses Totals		\$498,976.48	\$260,868.64	\$381,055.00	\$398,397.00	\$398,397.00	\$17,342.00	5%
Activity 575 - Special Recreation Facilities Totals		\$498,976.48	\$260,868.64	\$381,055.00	\$398,397.00	\$398,397.00	\$17,342.00	5%
Division 153 - Course Maintenance Totals		\$498,976.48	\$260,868.64	\$381,055.00	\$398,397.00	\$398,397.00	\$17,342.00	5%
Division 300 - Capital Outlay								
Activity 575 - Special Recreation Facilities								
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	.00	.00	150,000.00	.00	.00	(150,000.00)	(100)
Operating Expenditures/Expenses Totals		\$0.00	\$0.00	\$150,000.00	\$0.00	\$0.00	(\$150,000.00)	(100%)
Capital Outlay								
63-30	Capital Outlay Recreational & Other Improvmnts	.00	.00	.00	.00	275,000.00	275,000.00	
Capital Outlay Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$275,000.00	\$275,000.00	+++
Activity 575 - Special Recreation Facilities Totals		\$0.00	\$0.00	\$150,000.00	\$0.00	\$275,000.00	\$125,000.00	83%
Division 300 - Capital Outlay Totals		\$0.00	\$0.00	\$150,000.00	\$0.00	\$275,000.00	\$125,000.00	83%
Division 760 - Golf Course								
Activity 575 - Special Recreation Facilities								
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	771.97	.00	2,000.00	2,000.00	2,000.00	.00	
34-16	Other Contractual Services Pest Control Services	346.00	356.00	740.00	740.00	740.00	.00	
34-90	Other Contractual Services Other Contractual Services	56,130.84	54,071.05	51,860.00	67,300.00	67,300.00	15,440.00	30



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 446 - Lakeview Golf Course Fund								
EXPENSE								
Department 75 - Recreation Facilities								
Division 760 - Golf Course								
Activity 575 - Special Recreation Facilities								
Operating Expenditures/Expenses								
40-10	Travel & Per Diem Travel & Training	.00	.00	350.00	350.00	350.00	.00	
42-10	Freight & Postage Services Postage	.00	.00	50.00	50.00	50.00	.00	
43-10	Utility Services Electricity	7,284.82	6,396.72	12,172.00	14,850.00	14,850.00	2,678.00	22
43-15	Utility Services Water & Sewer	6,839.36	(4,351.35)	.00	.00	.00	.00	
43-25	Utility Services Stormwater Assessment Fee	2,231.00	.00	3,248.00	5,989.00	.00	(3,248.00)	(100)
43-35	Utility Services Waste Collection & Disposal	6,187.88	6,187.88	6,188.00	6,188.00	6,188.00	.00	
45-10	Insurance General Liability	1,839.96	1,533.30	2,874.00	3,522.00	3,522.00	648.00	23
45-15	Insurance Other Insurance Costs	94,353.44	83,301.09	59,400.00	82,258.00	82,258.00	22,858.00	38
45-45	Insurance Health Care Premiums	.00	(81.28)	.00	.00	.00	.00	
46-15	Repair and Maintenance Service Equipment Maintenance	.00	.00	900.00	900.00	900.00	.00	
49-50	Other Current Charges Advertising	3,025.00	2,750.00	6,200.00	6,200.00	6,200.00	.00	
49-90	Other Current Charges Other Current Charges	492.00	492.00	770.00	770.00	770.00	.00	
52-20	Operating Supplies General Operating Supplies	1,458.19	2,034.66	4,500.00	4,500.00	4,500.00	.00	
54-13	Books Pubs Subs & Memberships Memberships	945.00	640.00	830.00	830.00	830.00	.00	
	Operating Expenditures/Expenses Totals	\$181,905.46	\$153,330.07	\$152,082.00	\$196,447.00	\$190,458.00	\$38,376.00	25%
Other Uses								
99-01	Other Non-Operating Contingency	.00	.00	143,150.00	.00	.00	(143,150.00)	(100)
	Other Uses Totals	\$0.00	\$0.00	\$143,150.00	\$0.00	\$0.00	(\$143,150.00)	(100%)
Activity 575 - Special Recreation Facilities Totals		\$181,905.46	\$153,330.07	\$295,232.00	\$196,447.00	\$190,458.00	(\$104,774.00)	(35%)
Division 760 - Golf Course Totals		\$181,905.46	\$153,330.07	\$295,232.00	\$196,447.00	\$190,458.00	(\$104,774.00)	(35%)
Department 75 - Recreation Facilities Totals		\$1,032,605.57	\$712,042.26	\$1,204,345.00	\$996,719.00	\$1,265,730.00	\$61,385.00	5%
Department 81 - Depreciation								
Division 840 - Depreciation								
Activity 575 - Special Recreation Facilities								
Operating Expenditures/Expenses								
49-64	Other Current Charges Depreciation	72,576.93	74,256.14	.00	72,580.00	72,580.00	72,580.00	
	Operating Expenditures/Expenses Totals	\$72,576.93	\$74,256.14	\$0.00	\$72,580.00	\$72,580.00	\$72,580.00	+++
Activity 575 - Special Recreation Facilities Totals		\$72,576.93	\$74,256.14	\$0.00	\$72,580.00	\$72,580.00	\$72,580.00	+++
Division 840 - Depreciation Totals		\$72,576.93	\$74,256.14	\$0.00	\$72,580.00	\$72,580.00	\$72,580.00	+++
Department 81 - Depreciation Totals		\$72,576.93	\$74,256.14	\$0.00	\$72,580.00	\$72,580.00	\$72,580.00	+++



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 446 - Lakeview Golf Course Fund								
EXPENSE								
Department 85 - Debt Service								
Division 850 - Debt Service								
Activity 517 - Debt Service Payments								
Debt Service								
71-33	Debt Service Principal Capital Lease	.00	.00	18,580.00	18,580.00	18,580.00	.00	
71-50	Debt Service Principal Lease/Purchase	.00	17,003.41	17,864.00	17,864.00	17,864.00	.00	
72-30	Debt Service Interest Capital Lease Int / 2002 GOB Int	.00	.00	967.00	967.00	967.00	.00	
72-50	Debt Service Interest Lease-Purchase	1,682.95	914.15	1,683.00	1,683.00	1,683.00	.00	
	Debt Service Totals	\$1,682.95	\$17,917.56	\$39,094.00	\$39,094.00	\$39,094.00	\$0.00	0%
	Activity 517 - Debt Service Payments Totals	\$1,682.95	\$17,917.56	\$39,094.00	\$39,094.00	\$39,094.00	\$0.00	0%
	Division 850 - Debt Service Totals	\$1,682.95	\$17,917.56	\$39,094.00	\$39,094.00	\$39,094.00	\$0.00	0%
	Department 85 - Debt Service Totals	\$1,682.95	\$17,917.56	\$39,094.00	\$39,094.00	\$39,094.00	\$0.00	0%
Department 90 - Miscellaneous								
Division 900 - Miscellaneous Expenditures								
Activity 572 - Parks & Recreation								
Operating Expenditures/Expenses								
49-35	Other Current Charges Share of Administrative Expense	.00	.00	.00	.00	124,004.00	124,004.00	
	Operating Expenditures/Expenses Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$124,004.00	\$124,004.00	+++
	Activity 572 - Parks & Recreation Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$124,004.00	\$124,004.00	+++
	Division 900 - Miscellaneous Expenditures Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$124,004.00	\$124,004.00	+++
	Department 90 - Miscellaneous Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$124,004.00	\$124,004.00	+++
Department 91 - Transfers								
Division 910 - Transfers								
Activity 581 - Inter-Fund Group Xfrs Out								
Other Uses								
91-15	Non-Operating Transfers Transfers to General Fund (001)	20,028.00	16,268.30	19,522.00	19,522.00	17,845.00	(1,677.00)	(9)
	Other Uses Totals	\$20,028.00	\$16,268.30	\$19,522.00	\$19,522.00	\$17,845.00	(\$1,677.00)	(9%)
	Activity 581 - Inter-Fund Group Xfrs Out Totals	\$20,028.00	\$16,268.30	\$19,522.00	\$19,522.00	\$17,845.00	(\$1,677.00)	(9%)
	Division 910 - Transfers Totals	\$20,028.00	\$16,268.30	\$19,522.00	\$19,522.00	\$17,845.00	(\$1,677.00)	(9%)
	Department 91 - Transfers Totals	\$20,028.00	\$16,268.30	\$19,522.00	\$19,522.00	\$17,845.00	(\$1,677.00)	(9%)
	EXPENSE TOTALS	\$1,126,893.45	\$820,484.26	\$1,262,961.00	\$1,127,915.00	\$1,519,253.00	\$256,292.00	20%
Fund 446 - Lakeview Golf Course Fund Totals								
	REVENUE TOTALS	\$930,636.54	\$903,903.07	\$1,262,961.00	\$1,005,841.00	\$1,519,253.00	\$256,292.00	20%
	EXPENSE TOTALS	\$1,126,893.45	\$820,484.26	\$1,262,961.00	\$1,127,915.00	\$1,519,253.00	\$256,292.00	20%
Fund 446 - Lakeview Golf Course Fund Totals		(\$196,256.91)	\$83,418.81	\$0.00	(\$122,074.00)	\$0.00	\$0.00	+++



Budget Worksheet Report

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Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 448 - Stormwater Utility Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Intergovernmental Revenue								
331-689	Federal Grants CDBG / Tropic Isle Neighbhd Impr	.00	.00	.00	.00	1,450,000.00	1,450,000.00	
331-950	Federal Grants Other Federal Grants	.00	.00	.00	.00	14,887,500.00	14,887,500.00	
334-908	State Grants FDEP Adaptation Plan	.00	100,000.00	.00	.00	.00	.00	
Intergovernmental Revenue Totals		\$0.00	\$100,000.00	\$0.00	\$0.00	\$16,337,500.00	\$16,337,500.00	+++
Charges for Services								
343-700	Physical Environment Storm Water Charges	3,847,624.74	3,980,901.71	4,390,000.00	4,062,712.00	4,062,712.00	(327,288.00)	(7)
343-701	Physical Environment Delinquent Storm Water Charges	993.02	2,030.40	1,000.00	1,000.00	1,000.00	.00	
Charges for Services Totals		\$3,848,617.76	\$3,982,932.11	\$4,391,000.00	\$4,063,712.00	\$4,063,712.00	(\$327,288.00)	(7%)
Miscellaneous Revenues								
361-100	Interest & Other Earnings Interest Investments	406,608.63	285,860.37	.00	.00	450,000.00	450,000.00	
361-101	Interest & Other Earnings Int/Dividends	3,999.61	3,273.91	.00	.00	4,000.00	4,000.00	
361-102	Interest & Other Earnings Interest Investments	.00	.00	284,494.00	284,494.00	.00	(284,494.00)	(100)
361-400	Interest & Other Earnings Appreciation/Gain on Sale	302,320.09	.00	.00	.00	.00	.00	
369-010	Other Miscellaneous Revenue Excess Fees - PBC	.00	23,809.27	.00	.00	.00	.00	
Miscellaneous Revenues Totals		\$712,928.33	\$312,943.55	\$284,494.00	\$284,494.00	\$454,000.00	\$169,506.00	60%
Other Sources								
384-104	Debt Proceeds State Revolving Loan Proceeds	.00	.00	36,112,500.00	36,112,500.00	.00	(36,112,500.00)	(100)
384-112	Debt Proceeds Note & Bond Proceeds	.00	.00	.00	.00	19,908,885.00	19,908,885.00	
389-800	Grants/Donations Capital Contributions	990.00	.00	17,279,098.00	17,037,500.00	.00	(17,279,098.00)	(100)
Other Sources Totals		\$990.00	\$0.00	\$53,391,598.00	\$53,150,000.00	\$19,908,885.00	(\$33,482,713.00)	(63%)
Other Source, Continued								
301-100	Budgetary Account Prior Year Surplus	.00	.00	587,711.00	.00	3,589,755.00	3,002,044.00	511
303-049	Prior Year Encumbrances Prior Years Encumbrances	.00	.00	3,677,721.75	.00	.00	(3,677,721.75)	(100)
Other Source, Continued Totals		\$0.00	\$0.00	\$4,265,432.75	\$0.00	\$3,589,755.00	(\$675,677.75)	(16%)
Division 000 - Administration Totals		\$4,562,536.09	\$4,395,875.66	\$62,332,524.75	\$57,498,206.00	\$44,353,852.00	(\$17,978,672.75)	(29%)
Department 00 - Administration Totals		\$4,562,536.09	\$4,395,875.66	\$62,332,524.75	\$57,498,206.00	\$44,353,852.00	(\$17,978,672.75)	(29%)
REVENUE TOTALS		\$4,562,536.09	\$4,395,875.66	\$62,332,524.75	\$57,498,206.00	\$44,353,852.00	(\$17,978,672.75)	(29%)
EXPENSE								
Department 38 - Stormwater								
Division 000 - Administration								
Activity 538 - Flood Control/Stormwater Mgmt.								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	158,064.59	209,384.49	234,170.00	243,027.00	243,027.00	8,857.00	4
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	8,864.27	.00	.00	.00	.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 448	Stormwater Utility Fund							
EXPENSE								
Department	38 - Stormwater							
Division	000 - Administration							
Activity	538 - Flood Control/Stormwater Mgmt.							
Personnel Services								
15-20	Special Pay Car Allowance	3,740.00	4,840.00	5,280.00	5,280.00	5,280.00	.00	
21-10	FICA Taxes Employer FICA	12,927.47	16,327.29	18,576.00	18,592.00	18,592.00	16.00	
22-10	Retirement Contributions General Employees Retirement	14,275.00	22,545.16	27,637.00	39,235.00	26,344.00	(1,293.00)	(5)
22-20	Retirement Contributions ICMA Contributions	2,024.74	2,983.28	3,414.00	7,109.00	7,109.00	3,695.00	108
23-10	Life & Health Insurance Health Insurance	31,404.00	33,026.16	32,482.00	38,051.00	38,051.00	5,569.00	17
23-20	Life & Health Insurance Life Insurance	390.00	697.40	761.00	760.00	760.00	(1.00)	
23-30	Life & Health Insurance Disability Insurance	352.00	497.33	561.00	1,056.00	1,056.00	495.00	88
24-10	Workers Compensation Workers Compensation	1,139.04	855.00	1,026.00	1,194.00	1,194.00	168.00	16
25-10	Other Employee Benefits Unemployment Compensation	49.64	64.24	71.00	70.00	70.00	(1.00)	(1)
27-10	Other Employee Benefits Employee Assistance Program	15.13	45.76	50.00	54.00	54.00	4.00	8
Personnel Services Totals		\$233,245.88	\$291,266.11	\$324,028.00	\$354,428.00	\$341,537.00	\$17,509.00	5%
Operating Expenditures/Expenses								
31-10	Professional Services Engineering/Architectural	.00	100.00	150,000.00	150,000.00	150,000.00	.00	
31-90	Professional Services Other Professional Services	33,146.88	33,146.88	188,673.98	150,000.00	35,000.00	(153,673.98)	(81)
32-10	Accounting & Auditing Audit & Accounting Fees	3,925.51	3,760.00	6,379.00	6,379.00	6,379.00	.00	
34-45	Other Contractual Services Lot Mowing / Clearing	(8,903.34)	.00	.00	.00	.00	.00	
34-90	Other Contractual Services Other Contractual Services	.00	18,100.96	22,544.16	100,000.00	200,000.00	177,455.84	787
40-10	Travel & Per Diem Travel & Training	2,120.05	634.40	1,750.00	1,750.00	1,750.00	.00	
42-10	Freight & Postage Services Postage	253.00	582.50	750.00	750.00	750.00	.00	
43-10	Utility Services Electricity	2,032.12	1,791.30	1,806.00	2,204.00	2,204.00	398.00	22
43-25	Utility Services Stormwater Assessment Fee	1,138.00	.00	744.00	744.00	.00	(744.00)	(100)
45-10	Insurance General Liability	7,628.16	6,356.70	11,915.00	14,601.00	14,601.00	2,686.00	23
47-20	Printing & Binding Reproduction Services	249.63	1,447.94	2,250.00	2,250.00	2,250.00	.00	
49-35	Other Current Charges Share of Administrative Expense	379,463.04	351,289.60	421,548.00	421,548.00	441,365.00	19,817.00	5
49-50	Other Current Charges Advertising	241.70	1,376.18	1,750.00	2,350.00	2,350.00	600.00	34
51-15	Office Supplies Other Office Supplies	256.07	51.80	500.00	500.00	500.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	122.15	723.38	3,500.00	3,500.00	3,500.00	.00	
52-33	Operating Supplies Uniform / Linen Service	290.00	.00	440.00	540.00	540.00	100.00	23
54-13	Books Pubs Subs & Memberships Memberships	1,100.00	.00	.00	1,100.00	1,100.00	1,100.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	2,012.95	1,292.00	2,000.00	2,000.00	2,000.00	.00	
Operating Expenditures/Expenses Totals		\$425,075.92	\$420,653.64	\$816,550.14	\$860,216.00	\$864,289.00	\$47,738.86	6%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 448	Stormwater Utility Fund							
EXPENSE								
Department	38 - Stormwater							
Division	000 - Administration							
Activity	538 - Flood Control/Stormwater Mgmt.	\$658,321.80	\$711,919.75	\$1,140,578.14	\$1,214,644.00	\$1,205,826.00	\$65,247.86	6%
Totals								
Division	000 - Administration Totals	\$658,321.80	\$711,919.75	\$1,140,578.14	\$1,214,644.00	\$1,205,826.00	\$65,247.86	6%
Division	300 - Capital Outlay							
Activity	538 - Flood Control/Stormwater Mgmt.							
Operating Expenditures/Expenses								
31-10	Professional Services Engineering/Architectural	12,973.00	.00	150,000.00	150,000.00	150,000.00	.00	
31-90	Professional Services Other Professional Services	41,430.98	710,224.93	1,022,815.04	150,000.00	185,000.00	(837,815.04)	(82)
34-90	Other Contractual Services Other Contractual Services	.00	131,014.06	189,167.24	150,000.00	150,000.00	(39,167.24)	(21)
46-38	Repair and Maintenance Service Seawall Repairs	15,178.77	10,650.00	110,650.00	100,000.00	100,000.00	(10,650.00)	(10)
46-40	Repair and Maintenance Service Other Repair Maintenance	17,322.50	581,008.40	887,049.98	.00	.00	(887,049.98)	(100)
Operating Expenditures/Expenses Totals		\$86,905.25	\$1,432,897.39	\$2,359,682.26	\$550,000.00	\$585,000.00	(\$1,774,682.26)	(75%)
Capital Outlay								
63-90	Capital Outlay Other Improvements	.00	238,975.20	2,357,554.83	.00	3,900,000.00	1,542,445.17	65
65-10	Capital Outlay Stormwater Masterplan/Other Imp	.00	.00	20,825,000.00	.00	500,000.00	(20,325,000.00)	(98)
68-03	Capital Outlay Tropic Isles	.00	140,993.22	7,930,348.32	.00	7,500,000.00	(430,348.32)	(5)
68-04	Capital Outlay Thomas Street Station	.00	547,370.33	8,398,082.00	.00	6,600,000.00	(1,798,082.00)	(21)
68-05	Capital Outlay George Bush Drainage Improv TOP	.00	.00	.00	.00	1,350,000.00	1,350,000.00	
68-60	Capital Outlay Drainage Improvements	.00	194,495.01	17,068,360.30	.00	19,075,000.00	2,006,639.70	12
68-62	Capital Outlay Storm Water Pump St Rehab	.00	11,041.82	11,041.82	.00	.00	(11,041.82)	(100)
Capital Outlay Totals		\$0.00	\$1,132,875.58	\$56,590,387.27	\$0.00	\$38,925,000.00	(\$17,665,387.27)	(31%)
Activity	538 - Flood Control/Stormwater Mgmt. Totals	\$86,905.25	\$2,565,772.97	\$58,950,069.53	\$550,000.00	\$39,510,000.00	(\$19,440,069.53)	(33%)
Division	300 - Capital Outlay Totals	\$86,905.25	\$2,565,772.97	\$58,950,069.53	\$550,000.00	\$39,510,000.00	(\$19,440,069.53)	(33%)
Division	380 - Stormwater Maintenance							
Activity	538 - Flood Control/Stormwater Mgmt.							
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	402,649.57	419,596.08	520,520.00	559,121.00	559,121.00	38,601.00	7
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	3.56	.00	.00	.00	.00	
14-10	Overtime Overtime /Call-Out Pay	11,371.08	20,789.51	15,000.00	15,000.00	15,000.00	.00	
14-30	Overtime Special Events	10,198.62	11,698.96	5,000.00	5,000.00	5,000.00	.00	
21-10	FICA Taxes Employer FICA	29,940.03	32,282.78	41,733.00	44,686.00	44,686.00	2,953.00	7
22-10	Retirement Contributions General Employees Retirement	21,094.00	33,043.40	25,141.00	48,714.00	32,709.00	7,568.00	30
22-99	Retirement Contributions GASB Statement Implementation	24,531.00	.00	.00	.00	.00	.00	
23-10	Life & Health Insurance Health Insurance	141,320.00	136,939.19	145,627.00	173,746.00	173,746.00	28,119.00	19



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 448	Stormwater Utility Fund							
EXPENSE								
Department	38 - Stormwater							
Division	380 - Stormwater Maintenance							
Activity	538 - Flood Control/Stormwater Mgmt.							
Personnel Services								
23-20	Life & Health Insurance Life Insurance	997.00	1,580.35	1,616.00	1,806.00	1,806.00	190.00	12
23-30	Life & Health Insurance Disability Insurance	928.57	1,011.18	1,246.00	1,812.00	1,812.00	566.00	45
24-10	Workers Compensation Workers Compensation	3,399.00	2,550.80	3,061.00	3,562.00	3,562.00	501.00	16
25-10	Other Employee Benefits Unemployment Compensation	262.80	277.99	315.00	315.00	315.00	.00	
27-10	Other Employee Benefits Employee Assistance Program	80.10	195.94	225.00	246.00	246.00	21.00	9
Personnel Services Totals		\$646,771.77	\$659,969.74	\$759,484.00	\$854,008.00	\$838,003.00	\$78,519.00	10%
Operating Expenditures/Expenses								
34-45	Other Contractual Services Lot Mowing / Clearing	35,677.35	89,246.70	110,000.00	110,000.00	110,000.00	.00	
34-90	Other Contractual Services Other Contractual Services	102,965.72	81,410.98	108,387.35	250,000.00	250,000.00	141,612.65	131
40-10	Travel & Per Diem Travel & Training	758.42	1,062.00	1,500.00	1,500.00	1,500.00	.00	
41-11	Communication Services Portable Phones / MDD	1,863.00	.00	2,070.00	2,484.00	2,484.00	414.00	20
43-10	Utility Services Electricity	22,016.76	19,680.84	31,070.00	37,905.00	37,905.00	6,835.00	22
43-20	Utility Services Irrigation Water	14,086.25	478.47	4,129.00	16,534.00	16,534.00	12,405.00	300
44-30	Rentals & Leases Equipment	6,097.85	4,929.06	5,000.00	5,000.00	5,000.00	.00	
44-45	Rentals & Leases Vehicle Rental / Garage	191,540.04	195,660.00	234,792.00	323,230.00	323,230.00	88,438.00	38
45-10	Insurance General Liability	13,407.00	11,172.50	20,942.00	25,662.00	25,662.00	4,720.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	52,018.71	110,470.86	124,300.00	111,250.00	111,250.00	(13,050.00)	(10)
46-15	Repair and Maintenance Service Equipment Maintenance	19,592.40	23,359.73	83,359.73	60,000.00	60,000.00	(23,359.73)	(28)
49-53	Other Current Charges Commercial Driver License Renew.	.00	.00	.00	250.00	250.00	250.00	
51-15	Office Supplies Other Office Supplies	.00	166.37	200.00	200.00	200.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	3,188.46	.00	.00	.00	.00	.00	
52-10	Operating Supplies Fuel & Lube	36,524.76	26,411.96	41,500.00	43,950.00	43,950.00	2,450.00	6
52-20	Operating Supplies General Operating Supplies	506.59	6,939.92	10,000.00	10,000.00	10,000.00	.00	
52-27	Operating Supplies Equipment < \$5,000	9,516.43	1,643.29	5,000.00	5,000.00	5,000.00	.00	
52-33	Operating Supplies Uniform / Linen Service	4,179.24	2,426.35	6,610.00	6,960.00	6,960.00	350.00	5
53-11	Road Materials & Supplies Repairs / Drainage	23,450.12	14,973.69	20,000.00	20,000.00	20,000.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	2,149.00	1,675.25	1,595.00	1,700.00	25,700.00	24,105.00	1,511
Operating Expenditures/Expenses Totals		\$539,538.10	\$591,707.97	\$810,455.08	\$1,031,625.00	\$1,055,625.00	\$245,169.92	30%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 448	Stormwater Utility Fund							
EXPENSE								
Department	38 - Stormwater							
Division	380 - Stormwater Maintenance							
Activity	538 - Flood Control/Stormwater Mgmt.							
Capital Outlay								
64-90	Machinery & Equipment Other Machinery / Equipment	.00	104,082.00	104,082.00	.00	175,000.00	70,918.00	68
Capital Outlay Totals		\$0.00	\$104,082.00	\$104,082.00	\$0.00	\$175,000.00	\$70,918.00	68%
Activity	538 - Flood Control/Stormwater Mgmt.	\$1,186,309.87	\$1,355,759.71	\$1,674,021.08	\$1,885,633.00	\$2,068,628.00	\$394,606.92	24%
Totals								
Division	380 - Stormwater Maintenance Totals	\$1,186,309.87	\$1,355,759.71	\$1,674,021.08	\$1,885,633.00	\$2,068,628.00	\$394,606.92	24%
Department	38 - Stormwater Totals	\$1,931,536.92	\$4,633,452.43	\$61,764,668.75	\$3,650,277.00	\$42,784,454.00	(\$18,980,214.75)	(31%)
Department	81 - Depreciation							
Division	840 - Depreciation							
Activity	538 - Flood Control/Stormwater Mgmt.							
Operating Expenditures/Expenses								
49-64	Other Current Charges Depreciation	610,676.40	440,347.94	.00	610,680.00	610,680.00	610,680.00	
Operating Expenditures/Expenses Totals		\$610,676.40	\$440,347.94	\$0.00	\$610,680.00	\$610,680.00	\$610,680.00	+++
Activity	538 - Flood Control/Stormwater Mgmt.	\$610,676.40	\$440,347.94	\$0.00	\$610,680.00	\$610,680.00	\$610,680.00	+++
Totals								
Division	840 - Depreciation Totals	\$610,676.40	\$440,347.94	\$0.00	\$610,680.00	\$610,680.00	\$610,680.00	+++
Department	81 - Depreciation Totals	\$610,676.40	\$440,347.94	\$0.00	\$610,680.00	\$610,680.00	\$610,680.00	+++
Department	90 - Miscellaneous							
Division	900 - Miscellaneous Expenditures							
Activity	519 - Other Gen. Govt. Services							
Other Uses								
99-11	Other Non-Operating Contingency/Rollover cncl'd PO	.00	.00	135,000.00	135,000.00	135,000.00	.00	
Other Uses Totals		\$0.00	\$0.00	\$135,000.00	\$135,000.00	\$135,000.00	\$0.00	0%
Activity	519 - Other Gen. Govt. Services Totals	\$0.00	\$0.00	\$135,000.00	\$135,000.00	\$135,000.00	\$0.00	0%
Activity	538 - Flood Control/Stormwater Mgmt.							
Operating Expenditures/Expenses								
31-11	Professional Services Investment Services	5,735.06	6,282.84	7,168.00	7,168.00	7,168.00	.00	
Operating Expenditures/Expenses Totals		\$5,735.06	\$6,282.84	\$7,168.00	\$7,168.00	\$7,168.00	\$0.00	0%
Activity	538 - Flood Control/Stormwater Mgmt.	\$5,735.06	\$6,282.84	\$7,168.00	\$7,168.00	\$7,168.00	\$0.00	0%
Totals								
Division	900 - Miscellaneous Expenditures Totals	\$5,735.06	\$6,282.84	\$142,168.00	\$142,168.00	\$142,168.00	\$0.00	0%
Department	90 - Miscellaneous Totals	\$5,735.06	\$6,282.84	\$142,168.00	\$142,168.00	\$142,168.00	\$0.00	0%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 448 - Stormwater Utility Fund								
EXPENSE								
Department 91 - Transfers								
Division 910 - Transfers								
Activity 581 - Inter-Fund Group Xfrs Out								
Other Uses								
91-15	Non-Operating Transfers Transfers to General Fund (001)	836,403.45	354,740.00	425,688.00	425,688.00	816,550.00	390,862.00	92
	Other Uses Totals	\$836,403.45	\$354,740.00	\$425,688.00	\$425,688.00	\$816,550.00	\$390,862.00	92%
Activity 581 - Inter-Fund Group Xfrs Out Totals		\$836,403.45	\$354,740.00	\$425,688.00	\$425,688.00	\$816,550.00	\$390,862.00	92%
Division 910 - Transfers Totals		\$836,403.45	\$354,740.00	\$425,688.00	\$425,688.00	\$816,550.00	\$390,862.00	92%
Department 91 - Transfers Totals		\$836,403.45	\$354,740.00	\$425,688.00	\$425,688.00	\$816,550.00	\$390,862.00	92%
	EXPENSE TOTALS	\$3,384,351.83	\$5,434,823.21	\$62,332,524.75	\$4,828,813.00	\$44,353,852.00	(\$17,978,672.75)	(29%)
Fund 448 - Stormwater Utility Fund Totals								
	REVENUE TOTALS	\$4,562,536.09	\$4,395,875.66	\$62,332,524.75	\$57,498,206.00	\$44,353,852.00	(\$17,978,672.75)	(29%)
	EXPENSE TOTALS	\$3,384,351.83	\$5,434,823.21	\$62,332,524.75	\$4,828,813.00	\$44,353,852.00	(\$17,978,672.75)	(29%)
Fund 448 - Stormwater Utility Fund Totals		\$1,178,184.26	(\$1,038,947.55)	\$0.00	\$52,669,393.00	\$0.00	\$0.00	+++
Fund 475 - Cemetery Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Charges for Services								
343-800	Physical Environment Cemetery FeesCrypt Sale Proceeds	.00	.00	.00	20,000.00	20,000.00	20,000.00	
	Charges for Services Totals	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	+++
	Miscellaneous Revenues							
361-100	Interest & Other Earnings Interest Investments	56,725.54	39,880.07	39,689.00	39,689.00	39,689.00	.00	
361-400	Interest & Other Earnings Appreciation/Gain on Sale	42,176.38	.00	.00	.00	.00	.00	
364-802	Sales Cemetery Lots	126,200.00	75,050.00	49,592.00	11,000.00	11,000.00	(38,592.00)	(78)
369-905	Other Miscellaneous Revenue Recovery Of Prior Yrs Exp	(.03)	837.75	.00	.00	.00	.00	
	Miscellaneous Revenues Totals	\$225,101.89	\$115,767.82	\$89,281.00	\$50,689.00	\$50,689.00	(\$38,592.00)	(43%)
	Other Source, Continued							
303-010	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	1,040,461.05	.00	.00	(1,040,461.05)	(100)
	Other Source, Continued Totals	\$0.00	\$0.00	\$1,040,461.05	\$0.00	\$0.00	(\$1,040,461.05)	(100%)
Division 000 - Administration Totals		\$225,101.89	\$115,767.82	\$1,129,742.05	\$70,689.00	\$70,689.00	(\$1,059,053.05)	(94%)
Department 00 - Administration Totals		\$225,101.89	\$115,767.82	\$1,129,742.05	\$70,689.00	\$70,689.00	(\$1,059,053.05)	(94%)
	REVENUE TOTALS	\$225,101.89	\$115,767.82	\$1,129,742.05	\$70,689.00	\$70,689.00	(\$1,059,053.05)	(94%)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 475 - Cemetery Fund								
EXPENSE								
Department 39 - Cemetery								
Division 000 - Administration								
Activity 539 - Other Physical Environment								
Operating Expenditures/Expenses								
31-11 Professional Services Investment Services		800.09	876.52	1,000.00	1,000.00	1,000.00	.00	
Operating Expenditures/Expenses Totals		\$800.09	\$876.52	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0%
Capital Outlay								
62-05 Capital Outlay Cemetery Mausoleum		.00	1,477.50	1,040,461.05	.00	.00	(1,040,461.05)	(100)
Capital Outlay Totals		\$0.00	\$1,477.50	\$1,040,461.05	\$0.00	\$0.00	(\$1,040,461.05)	(100%)
Other Uses								
99-01 Other Non-Operating Contingency		.00	.00	.00	.00	69,689.00	69,689.00	
Other Uses Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$69,689.00	\$69,689.00	+++
Activity 539 - Other Physical Environment Totals		\$800.09	\$2,354.02	\$1,041,461.05	\$1,000.00	\$70,689.00	(\$970,772.05)	(93%)
Division 000 - Administration Totals		\$800.09	\$2,354.02	\$1,041,461.05	\$1,000.00	\$70,689.00	(\$970,772.05)	(93%)
Department 39 - Cemetery Totals		\$800.09	\$2,354.02	\$1,041,461.05	\$1,000.00	\$70,689.00	(\$970,772.05)	(93%)
Department 91 - Transfers								
Division 910 - Transfers								
Activity 581 - Inter-Fund Group Xfrs Out								
Other Uses								
91-15 Non-Operating Transfers Transfers to General Fund (001)		.00	.00	88,281.00	.00	.00	(88,281.00)	(100)
Other Uses Totals		\$0.00	\$0.00	\$88,281.00	\$0.00	\$0.00	(\$88,281.00)	(100%)
Activity 581 - Inter-Fund Group Xfrs Out Totals		\$0.00	\$0.00	\$88,281.00	\$0.00	\$0.00	(\$88,281.00)	(100%)
Division 910 - Transfers Totals		\$0.00	\$0.00	\$88,281.00	\$0.00	\$0.00	(\$88,281.00)	(100%)
Department 91 - Transfers Totals		\$0.00	\$0.00	\$88,281.00	\$0.00	\$0.00	(\$88,281.00)	(100%)
EXPENSE TOTALS		\$800.09	\$2,354.02	\$1,129,742.05	\$1,000.00	\$70,689.00	(\$1,059,053.05)	(94%)
Fund 475 - Cemetery Fund Totals								
REVENUE TOTALS		\$225,101.89	\$115,767.82	\$1,129,742.05	\$70,689.00	\$70,689.00	(\$1,059,053.05)	(94%)
EXPENSE TOTALS		\$800.09	\$2,354.02	\$1,129,742.05	\$1,000.00	\$70,689.00	(\$1,059,053.05)	(94%)
Fund 475 - Cemetery Fund Totals		\$224,301.80	\$113,413.80	\$0.00	\$69,689.00	\$0.00	\$0.00	+++
Fund 501 - Garage Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Intergovernmental Revenue								
341-201 General Government Garage Revenue / Daily Rntl Fee		52,810.00	25,000.00	30,000.00	30,000.00	10,000.00	(20,000.00)	(67)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 501 - Garage Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Intergovernmental Revenue								
341-205	General Government Garage Revenue / Pump Fee @ 10%	115,989.81	85,952.41	145,475.00	145,475.00	140,520.00	(4,955.00)	(3)
341-207	General Government Garage Revenue / Parts Charges	501,505.05	499,278.27	319,512.00	319,512.00	335,688.00	16,176.00	5
341-210	General Government Garage Revenue / Labor Charge	693,394.53	828,868.71	1,179,035.00	1,179,035.00	1,279,028.00	99,993.00	8
341-215	General Government Garage Rev/Outside Srvc Chrgs	361,050.08	216,494.96	634,865.00	634,865.00	688,707.00	53,842.00	8
341-220	General Government Garage Revenue / Fuel Charges	1,140,591.58	773,571.75	1,309,275.00	1,309,275.00	1,264,680.00	(44,595.00)	(3)
341-256	General Government Intragvt Srv Rev/ Parts Fee @20%	104,135.64	124,819.58	79,878.00	79,878.00	83,922.00	4,044.00	5
341-257	General Government Intragvt Srv Rev/ GPS fee	42,435.00	.00	42,435.00	42,435.00	46,161.00	3,726.00	9
Intergovernmental Revenue Totals		\$3,011,911.69	\$2,553,985.68	\$3,740,475.00	\$3,740,475.00	\$3,848,706.00	\$108,231.00	3%
Miscellaneous Revenues								
361-100	Interest & Other Earnings Interest Investments	264,567.90	186,000.70	185,111.00	185,111.00	185,111.00	.00	
361-400	Interest & Other Earnings Appreciation/Gain on Sale	196,710.42	.00	.00	.00	.00	.00	
364-101	Sales Sale Of Surplus Property	69,803.79	272,294.97	250,000.00	250,000.00	250,000.00	.00	
365-100	Sales Scrap Sales (Taxable)	5,989.21	1,871.22	5,000.00	5,000.00	5,000.00	.00	
365-101	Sales Scrap Sales (Non-Taxable)	363.49	14,902.71	.00	.00	.00	.00	
369-200	Other Miscellaneous Revenue Misc Rev/ Rec Beaut & Veh Rental	3,982,850.11	3,934,630.00	4,721,556.00	4,721,556.00	5,398,938.00	677,382.00	14
369-905	Other Miscellaneous Revenue Recovery Of Prior Yrs Exp	.00	962.89	.00	.00	.00	.00	
Miscellaneous Revenues Totals		\$4,520,284.92	\$4,410,662.49	\$5,161,667.00	\$5,161,667.00	\$5,839,049.00	\$677,382.00	13%
Other Sources								
381-130	Inter-Fund Transfers Received from General Const. Fd	.00	244,000.00	380,278.00	.00	.00	(380,278.00)	(100)
382-146	Contributions from Proprietary Funds Contribution from Renwl & R Fund	297,606.88	.00	.00	.00	.00	.00	
384-103	Debt Proceeds Lease Vehicles Financing	.00	4,841,601.75	6,025,586.00	5,000,000.00	7,813,527.00	1,787,941.00	30
389-900	Grants/Donations Capital Contributions	542,612.10	.00	.00	.00	.00	.00	
Other Sources Totals		\$840,218.98	\$5,085,601.75	\$6,405,864.00	\$5,000,000.00	\$7,813,527.00	\$1,407,663.00	22%
Other Source, Continued								
303-050	Prior Year Encumbrances Prior Years Encumbrances	.00	.00	1,822,589.99	.00	.00	(1,822,589.99)	(100)
Other Source, Continued Totals		\$0.00	\$0.00	\$1,822,589.99	\$0.00	\$0.00	(\$1,822,589.99)	(100%)
Division 000 - Administration Totals		\$8,372,415.59	\$12,050,249.92	\$17,130,595.99	\$13,902,142.00	\$17,501,282.00	\$370,686.01	2%
Department 00 - Administration Totals		\$8,372,415.59	\$12,050,249.92	\$17,130,595.99	\$13,902,142.00	\$17,501,282.00	\$370,686.01	2%
REVENUE TOTALS		\$8,372,415.59	\$12,050,249.92	\$17,130,595.99	\$13,902,142.00	\$17,501,282.00	\$370,686.01	2%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 501 - Garage Fund								
EXPENSE								
Department	43 - City Garage							
Division	000 - Administration							
Activity	549 - Other Transportation Services							
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	807,804.98	734,299.29	916,119.00	924,116.00	924,116.00	7,997.00	1
13-10	Other Salaries/ Wages Part Time Wages	.00	34,648.00	.00	48,256.00	48,256.00	48,256.00	
14-10	Overtime Overtime /Call-Out Pay	17,158.99	17,925.70	21,000.00	22,000.00	22,000.00	1,000.00	5
14-30	Overtime Special Events	.00	3,205.46	.00	.00	.00	.00	
15-20	Special Pay Car Allowance	2,640.00	2,420.00	2,640.00	2,640.00	2,640.00	.00	
15-40	Special Pay Educational/Certification	66,999.48	67,189.81	65,342.00	80,069.00	80,069.00	14,727.00	23
21-10	FICA Taxes Employer FICA	64,831.24	64,185.32	77,066.00	76,071.00	76,071.00	(995.00)	(1)
22-10	Retirement Contributions General Employees Retirement	53,740.00	74,083.69	59,101.00	91,291.00	61,298.00	2,197.00	4
22-20	Retirement Contributions ICMA Contributions	3,166.09	2,846.68	3,340.00	3,542.00	3,542.00	202.00	6
22-99	Retirement Contributions GASB Statement Implementation	(74,052.00)	.00	.00	.00	.00	.00	
23-10	Life & Health Insurance Health Insurance	161,082.00	174,216.88	193,272.00	211,993.00	211,993.00	18,721.00	10
23-20	Life & Health Insurance Life Insurance	1,909.16	2,496.35	2,962.00	2,986.00	2,986.00	24.00	1
23-30	Life & Health Insurance Disability Insurance	1,826.00	1,778.47	2,193.00	2,698.00	2,698.00	505.00	23
24-10	Workers Compensation Workers Compensation	4,269.00	3,195.80	3,835.00	4,463.00	4,463.00	628.00	16
25-10	Other Employee Benefits Unemployment Compensation	420.48	403.38	492.00	481.00	481.00	(11.00)	(2)
27-10	Other Employee Benefits Employee Assistance Program	126.38	285.26	349.00	355.00	355.00	6.00	2
Personnel Services Totals		\$1,111,921.80	\$1,183,180.09	\$1,347,711.00	\$1,470,961.00	\$1,440,968.00	\$93,257.00	7%
Operating Expenditures/Expenses								
31-11	Professional Services Investment Services	3,731.63	4,088.04	4,664.00	4,664.00	4,664.00	.00	
31-15	Professional Services Medical	.00	.00	500.00	.00	.00	(500.00)	(100)
32-10	Accounting & Auditing Audit & Accounting Fees	4,265.86	4,085.99	4,909.00	4,909.00	4,909.00	.00	
34-40	Other Contractual Services Waste Disposal / Other	4,976.91	(124.98)	8,100.00	8,100.00	8,100.00	.00	
34-90	Other Contractual Services Other Contractual Services	43.67	14,734.00	30,000.00	30,000.00	30,000.00	.00	
40-10	Travel & Per Diem Travel & Training	5,908.12	3,787.84	9,580.00	7,300.00	7,300.00	(2,280.00)	(24)
41-11	Communication Services Portable Phones / MDD	1,656.00	.00	1,656.00	1,863.00	1,863.00	207.00	13
41-13	Communication Services GPS	41,607.00	41,607.00	45,000.00	79,622.00	79,622.00	34,622.00	77
42-10	Freight & Postage Services Postage	11.73	37.93	400.00	400.00	400.00	.00	
43-10	Utility Services Electricity	19,435.55	17,548.69	20,573.00	25,099.00	25,099.00	4,526.00	22
43-15	Utility Services Water & Sewer	4,836.98	4,898.44	5,187.00	6,018.00	6,019.00	832.00	16
43-25	Utility Services Stormwater Assessment Fee	1,500.00	.00	2,169.00	2,083.00	.00	(2,169.00)	(100)
44-30	Rentals & Leases Equipment	.00	389.13	500.00	.00	.00	(500.00)	(100)
44-45	Rentals & Leases Vehicle Rental / Garage	21,875.00	22,005.90	26,407.00	38,110.00	38,110.00	11,703.00	44



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund	501 - Garage Fund							
EXPENSE								
Department	43 - City Garage							
Division	000 - Administration							
Activity	549 - Other Transportation Services							
<i>Operating Expenditures/Expenses</i>								
45-10	Insurance General Liability	66,984.00	55,820.00	104,632.00	128,216.00	128,216.00	23,584.00	23
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	16,118.40	15,398.73	27,700.00	29,600.00	29,600.00	1,900.00	7
46-15	Repair and Maintenance Service Equipment Maintenance	17,825.10	7,862.79	24,200.00	42,650.00	42,650.00	18,450.00	76
46-20	Repair and Maintenance Service Building Maintenance	279.95	307.14	.00	.00	.00	.00	
49-49	Other Current Charges Auto Reg./License Fees	2,388.88	3,719.00	5,000.00	5,000.00	5,000.00	.00	
49-50	Other Current Charges Advertising	.00	.00	300.00	300.00	300.00	.00	
49-53	Other Current Charges Commercial Driver License Renew.	.00	.00	300.00	250.00	250.00	(50.00)	(17)
49-90	Other Current Charges Other Current Charges	190.69	115.00	550.00	325.00	325.00	(225.00)	(41)
51-10	Office Supplies Stationery, Paper, Forms	637.18	51.80	200.00	500.00	500.00	300.00	150
51-15	Office Supplies Other Office Supplies	734.58	506.40	1,200.00	1,400.00	1,400.00	200.00	17
51-20	Office Supplies Office Equipment < \$5,000	1,281.84	1,255.56	2,500.00	2,500.00	2,500.00	.00	
51-25	Office Supplies Computer Software	4,428.00	33,154.08	36,289.00	38,164.00	38,164.00	1,875.00	5
52-10	Operating Supplies Fuel & Lube	14,756.82	11,253.56	15,450.00	17,450.00	17,450.00	2,000.00	13
52-13	Operating Supplies C G Inventory -Fuel	1,180,582.65	931,600.56	1,515,375.00	1,320,150.00	1,320,150.00	(195,225.00)	(13)
52-20	Operating Supplies General Operating Supplies	11,902.32	3,272.98	16,100.00	16,100.00	16,100.00	.00	
52-27	Operating Supplies Equipment < \$5,000	4,254.03	3,396.58	5,000.00	5,000.00	5,000.00	.00	
52-33	Operating Supplies Uniform / Linen Service	5,756.01	4,975.83	7,300.00	8,050.00	8,050.00	750.00	10
52-36	Operating Supplies Janitorial Supplies	435.09	1,065.46	1,000.00	1,000.00	1,000.00	.00	
52-51	Operating Supplies C.G. - Outside Service	554,485.56	465,835.00	634,488.05	601,000.00	601,000.00	(33,488.05)	(5)
52-52	Operating Supplies External Parts	622,374.10	517,058.16	623,000.00	663,000.00	663,000.00	40,000.00	6
54-10	Books Pubs Subs & Memberships Books & Publications	1,937.48	.00	650.00	650.00	650.00	.00	
54-11	Books Pubs Subs & Memberships Subscriptions	50.00	65.00	.00	75.00	75.00	75.00	
54-13	Books Pubs Subs & Memberships Memberships	281.65	1,096.00	2,194.00	2,194.00	2,194.00	.00	
54-30	Books Pubs Subs & Memberships Training & Education Costs	9,102.17	2,812.00	9,000.00	13,700.00	13,700.00	4,700.00	52
<i>Operating Expenditures/Expenses Totals</i>		\$2,626,634.95	\$2,173,679.61	\$3,192,073.05	\$3,105,442.00	\$3,103,360.00	(\$88,713.05)	(3%)
<i>Capital Outlay</i>								
64-90	Machinery & Equipment Other Machinery / Equipment	.00	.00	.00	.00	85,000.00	85,000.00	
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$85,000.00	\$85,000.00	+++
Activity	549 - Other Transportation Services Totals	\$3,738,556.75	\$3,356,859.70	\$4,539,784.05	\$4,576,403.00	\$4,629,328.00	\$89,543.95	2%
Division	000 - Administration Totals	\$3,738,556.75	\$3,356,859.70	\$4,539,784.05	\$4,576,403.00	\$4,629,328.00	\$89,543.95	2%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 501 - Garage Fund								
EXPENSE								
Department 43 - City Garage								
Division 390 - Vehicle Replacement								
Activity 549 - Other Transportation Services								
Operating Expenditures/Expenses								
46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	9,270.24	.00	.00	.00	.00	.00	
46-11	Repair and Maintenance Service Vehicle Maintenance / Other	14,791.38	.00	.00	.00	.00	.00	
	Operating Expenditures/Expenses Totals	\$24,061.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Capital Outlay								
64-14	Machinery & Equipment Heavy Equipment	.00	4,592,307.60	6,447,110.25	3,986,706.00	.00	(6,447,110.25)	(100)
64-20	Machinery & Equipment Automotive	.00	753,844.40	755,561.69	.00	7,124,900.00	6,369,338.31	843
	Capital Outlay Totals	\$0.00	\$5,346,152.00	\$7,202,671.94	\$3,986,706.00	\$7,124,900.00	(\$77,771.94)	(1%)
Activity 549 - Other Transportation Services Totals		\$24,061.62	\$5,346,152.00	\$7,202,671.94	\$3,986,706.00	\$7,124,900.00	(\$77,771.94)	(1%)
Division 390 - Vehicle Replacement Totals		\$24,061.62	\$5,346,152.00	\$7,202,671.94	\$3,986,706.00	\$7,124,900.00	(\$77,771.94)	(1%)
Department 43 - City Garage Totals		\$3,762,618.37	\$8,703,011.70	\$11,742,455.99	\$8,563,109.00	\$11,754,228.00	\$11,772.01	0%
Department 81 - Depreciation								
Division 840 - Depreciation								
Activity 549 - Other Transportation Services								
Operating Expenditures/Expenses								
49-44	Other Current Charges Amortization	45,974.88	.00	.00	.00	.00	.00	
49-64	Other Current Charges Depreciation	3,569,278.55	2,990,652.35	.00	3,569,280.00	3,569,280.00	3,569,280.00	
49-93	Other Current Charges Loss On Disposal of FA	198,089.30	.00	.00	.00	.00	.00	
	Operating Expenditures/Expenses Totals	\$3,813,342.73	\$2,990,652.35	\$0.00	\$3,569,280.00	\$3,569,280.00	\$3,569,280.00	+++
Activity 549 - Other Transportation Services Totals		\$3,813,342.73	\$2,990,652.35	\$0.00	\$3,569,280.00	\$3,569,280.00	\$3,569,280.00	+++
Division 840 - Depreciation Totals		\$3,813,342.73	\$2,990,652.35	\$0.00	\$3,569,280.00	\$3,569,280.00	\$3,569,280.00	+++
Department 81 - Depreciation Totals		\$3,813,342.73	\$2,990,652.35	\$0.00	\$3,569,280.00	\$3,569,280.00	\$3,569,280.00	+++
Department 85 - Debt Service								
Division 850 - Debt Service								
Activity 517 - Debt Service Payments								
Debt Service								
71-29	Debt Service Principal Vehicles Financing	.00	.00	.00	.00	1,217,000.00	1,217,000.00	
72-28	Debt Service Interest Suntrust Capital Lease Truck Int	930.21	.00	.00	.00	.00	.00	
72-29	Debt Service Interest Vehicles financing	.00	.00	1,800,000.00	1,800,000.00	260,416.00	(1,539,584.00)	(86)



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund	501 - Garage Fund							
	EXPENSE							
Department	85 - Debt Service							
Division	850 - Debt Service							
Activity	517 - Debt Service Payments							
	<i>Debt Service</i>							
72-60	Debt Service Interest SBITAs	1,505.29	.00	.00	.00	.00	.00	
	<i>Debt Service Totals</i>	\$2,435.50	\$0.00	\$1,800,000.00	\$1,800,000.00	\$1,477,416.00	(\$322,584.00)	(18%)
	Activity 517 - Debt Service Payments Totals	\$2,435.50	\$0.00	\$1,800,000.00	\$1,800,000.00	\$1,477,416.00	(\$322,584.00)	(18%)
	Division 850 - Debt Service Totals	\$2,435.50	\$0.00	\$1,800,000.00	\$1,800,000.00	\$1,477,416.00	(\$322,584.00)	(18%)
	Department 85 - Debt Service Totals	\$2,435.50	\$0.00	\$1,800,000.00	\$1,800,000.00	\$1,477,416.00	(\$322,584.00)	(18%)
Department	90 - Miscellaneous							
Division	900 - Miscellaneous Expenditures							
Activity	519 - Other Gen. Govt. Services							
	<i>Debt Service</i>							
73-05	Other Debt Service Costs Lease Agreement Expense	.00	22,000.00	.00	.00	.00	.00	
	<i>Debt Service Totals</i>	\$0.00	\$22,000.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	<i>Other Uses</i>							
99-01	Other Non-Operating Contingency	.00	.00	3,588,140.00	.00	700,358.00	(2,887,782.00)	(80)
	<i>Other Uses Totals</i>	\$0.00	\$0.00	\$3,588,140.00	\$0.00	\$700,358.00	(\$2,887,782.00)	(80%)
	Activity 519 - Other Gen. Govt. Services Totals	\$0.00	\$22,000.00	\$3,588,140.00	\$0.00	\$700,358.00	(\$2,887,782.00)	(80%)
	Division 900 - Miscellaneous Expenditures Totals	\$0.00	\$22,000.00	\$3,588,140.00	\$0.00	\$700,358.00	(\$2,887,782.00)	(80%)
	Department 90 - Miscellaneous Totals	\$0.00	\$22,000.00	\$3,588,140.00	\$0.00	\$700,358.00	(\$2,887,782.00)	(80%)
	EXPENSE TOTALS	\$7,578,396.60	\$11,715,664.05	\$17,130,595.99	\$13,932,389.00	\$17,501,282.00	\$370,686.01	2%
	Fund 501 - Garage Fund Totals							
	REVENUE TOTALS	\$8,372,415.59	\$12,050,249.92	\$17,130,595.99	\$13,902,142.00	\$17,501,282.00	\$370,686.01	2%
	EXPENSE TOTALS	\$7,578,396.60	\$11,715,664.05	\$17,130,595.99	\$13,932,389.00	\$17,501,282.00	\$370,686.01	2%
	Fund 501 - Garage Fund Totals	\$794,018.99	\$334,585.87	\$0.00	(\$30,247.00)	\$0.00	\$0.00	+++
Fund	551 - Insurance							
	REVENUE							
Department	00 - Administration							
Division	000 - Administration							
	<i>Intergovernmental Revenue</i>							
341-230	General Government Intragovt Srvc/Liability Ins Prem	2,663,997.96	2,219,997.50	2,966,573.00	3,635,229.00	3,635,229.00	668,656.00	23



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 551 - Insurance								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Intergovernmental Revenue								
341-232	General Government Intragovt Srvc Rev/W Comp Prm	2,466,288.96	1,849,119.20	2,218,943.00	2,582,665.00	2,582,665.00	363,722.00	16
341-240	General Government Intragovt Srvc Rev/Life Ins Prm	195,336.74	228,078.56	248,874.00	205,000.00	205,000.00	(43,874.00)	(18)
341-245	General Government Intragov Srvc/Disability Premium	166,527.15	140,087.85	257,288.00	268,428.00	268,428.00	11,140.00	4
341-246	General Government Disability Premium/Short Term	47,509.01	42,935.65	46,853.00	53,532.00	53,532.00	6,679.00	14
341-251	General Government Intragov Srvc Rev/Health Premium	16,886,588.23	16,089,792.59	18,090,000.00	18,228,000.00	18,228,000.00	138,000.00	1
341-252	General Government Intragov Srvc Rev/Legal Shield	16,898.06	15,589.08	18,200.00	21,000.00	21,000.00	2,800.00	15
341-255	General Government Intragovt Srvc Rev/Dental Premium	337,046.62	298,464.92	326,220.00	355,200.00	355,200.00	28,980.00	9
341-260	General Government Supplemental Life Insurance	188,428.72	153,142.80	190,000.00	192,000.00	192,000.00	2,000.00	1
341-265	General Government Trustmark	211,958.25	182,112.54	205,000.00	212,400.00	212,400.00	7,400.00	4
341-270	General Government Unemployment Compensation	33,720.16	28,274.36	35,000.00	35,000.00	35,000.00	.00	
341-271	General Government Employee Assistance Prog	9,322.75	18,304.00	20,000.00	20,000.00	20,000.00	.00	
341-273	General Government FSA Administration	291,482.82	284,843.50	375,000.00	387,000.00	387,000.00	12,000.00	3
341-274	General Government Vision Care	69,184.53	56,832.04	68,000.00	69,660.00	69,660.00	1,660.00	2
341-275	General Government Pet Assure	9,587.35	8,647.75	8,300.00	10,800.00	10,800.00	2,500.00	30
341-276	General Government New Legal Club	6.46	.00	.00	.00	.00	.00	
341-277	General Government Liberty Mutual Insurance	.00	.00	13,360.00	.00	.00	(13,360.00)	(100)
Intergovernmental Revenue Totals		\$23,593,883.77	\$21,616,222.34	\$25,087,611.00	\$26,275,914.00	\$26,275,914.00	\$1,188,303.00	5%
Miscellaneous Revenues								
361-100	Interest & Other Earnings Interest Investments	463,334.17	325,740.46	324,183.00	324,183.00	324,183.00	.00	
361-400	Interest & Other Earnings Appreciation/Gain on Sale	344,496.47	.00	.00	.00	.00	.00	
369-015	Other Miscellaneous Revenue Reimbursement from Cigna	15,048.62	4,601.92	100,000.00	100,000.00	100,000.00	.00	
369-231	Other Miscellaneous Revenue Refund Prior Years Expend	.00	112.41	.00	.00	.00	.00	
369-235	Other Miscellaneous Revenue Worker Comp Reimburs	240,104.96	93,270.55	170,000.00	164,000.00	164,000.00	(6,000.00)	(4)
369-250	Other Miscellaneous Revenue Refund/Recovery Prior Years Exp	1,088,745.45	135,751.56	200,000.00	430,106.00	430,106.00	230,106.00	115
369-330	Other Miscellaneous Revenue Settlements Revenue	6.65	137,641.54	136,278.00	.00	.00	(136,278.00)	(100)
369-905	Other Miscellaneous Revenue Recovery Of Prior Yrs Exp	40,910.91	806.17	.00	.00	.00	.00	
369-906	Other Miscellaneous Revenue Reimbursements / Rebates	691,350.88	735,086.52	.00	750,000.00	750,000.00	750,000.00	
Miscellaneous Revenues Totals		\$2,883,998.11	\$1,433,011.13	\$930,461.00	\$1,768,289.00	\$1,768,289.00	\$837,828.00	90%
Other Sources								
381-100	Inter-Fund Transfers Received from General Fund	1,500,000.00	.00	.00	.00	.00	.00	
Other Sources Totals		\$1,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 551 - Insurance								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Other Source, Continued								
301-051	Budgetary Account Prior Year Surplus	.00	.00	876,985.00	.00	.00	(876,985.00)	(100)
303-051	Prior Year Encumbrances Prior Years Encumbrances	.00	.00	177.82	.00	.00	(177.82)	(100)
	Other Source, Continued Totals	\$0.00	\$0.00	\$877,162.82	\$0.00	\$0.00	(\$877,162.82)	(100%)
Division 000 - Administration Totals		\$27,977,881.88	\$23,049,233.47	\$26,895,234.82	\$28,044,203.00	\$28,044,203.00	\$1,148,968.18	4%
Department 00 - Administration Totals		\$27,977,881.88	\$23,049,233.47	\$26,895,234.82	\$28,044,203.00	\$28,044,203.00	\$1,148,968.18	4%
	REVENUE TOTALS	\$27,977,881.88	\$23,049,233.47	\$26,895,234.82	\$28,044,203.00	\$28,044,203.00	\$1,148,968.18	4%
EXPENSE								
Department 13 - Finance								
Division 030 - Risk								
Activity 513 - Financial & Administrative								
Personnel Services								
12-10	Regular Salaries/Wages Regular Salaries/Wages	455,402.11	383,409.13	477,874.00	459,011.00	459,011.00	(18,863.00)	(4)
12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	22,999.05	.00	.00	.00	.00	.00	
15-20	Special Pay Car Allowance	3,432.00	3,146.00	3,432.00	3,432.00	3,432.00	.00	
21-10	FICA Taxes Employer FICA	36,153.27	28,535.74	37,215.00	35,565.00	35,565.00	(1,650.00)	(4)
22-10	Retirement Contributions General Employees Retirement	29,352.00	41,653.41	34,983.00	49,894.00	33,501.00	(1,482.00)	(4)
22-20	Retirement Contributions ICMA Contributions	6,758.98	4,985.20	7,682.00	6,578.00	6,578.00	(1,104.00)	(14)
22-99	Retirement Contributions GASB Statement Implementation	(41,505.00)	.00	.00	.00	.00	.00	
23-10	Life & Health Insurance Health Insurance	70,431.93	87,519.37	69,673.00	102,740.00	102,740.00	33,067.00	47
23-20	Life & Health Insurance Life Insurance	1,261.20	1,551.88	1,636.00	1,692.00	1,692.00	56.00	3
23-30	Life & Health Insurance Disability Insurance	1,064.62	915.54	1,120.00	1,340.00	1,340.00	220.00	20
24-10	Workers Compensation Workers Compensation	3,336.00	2,497.60	2,997.00	3,488.00	3,488.00	491.00	16
25-10	Other Employee Benefits Unemployment Compensation	185.76	170.28	186.00	186.00	186.00	.00	
27-10	Other Employee Benefits Employee Assistance Program	56.64	121.22	132.00	144.00	144.00	12.00	9
	Personnel Services Totals	\$588,928.56	\$554,505.37	\$636,930.00	\$664,070.00	\$647,677.00	\$10,747.00	2%
Operating Expenditures/Expenses								
32-10	Accounting & Auditing Audit & Accounting Fees	11,781.74	11,285.01	10,678.00	10,678.00	10,678.00	.00	
40-10	Travel & Per Diem Travel & Training	191.89	649.66	1,607.00	2,393.00	2,393.00	786.00	49
42-10	Freight & Postage Services Postage	111.54	54.69	300.00	300.00	300.00	.00	
45-10	Insurance General Liability	9,203.04	7,669.10	14,375.00	14,375.00	17,615.00	3,240.00	23
48-17	Promotional Activities Refreshment / Food / Meetings	.00	.00	100.00	100.00	100.00	.00	
48-20	Promotional Activities Other Promotional Costs	793.59	657.16	1,000.00	1,000.00	1,000.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund	551 - Insurance							
EXPENSE								
Department	13 - Finance							
Division	030 - Risk							
Activity	513 - Financial & Administrative							
<i>Operating Expenditures/Expenses</i>								
51-10	Office Supplies Stationery, Paper, Forms	39.99	.00	200.00	200.00	200.00	.00	
51-15	Office Supplies Other Office Supplies	748.32	545.79	1,000.00	1,000.00	1,000.00	.00	
51-20	Office Supplies Office Equipment < \$5,000	.00	77.97	3,000.00	1,000.00	1,000.00	(2,000.00)	(67)
54-13	Books Pubs Subs & Memberships Memberships	955.00	150.00	970.00	995.00	995.00	25.00	3
54-30	Books Pubs Subs & Memberships Training & Education Costs	325.70	845.00	1,200.00	1,200.00	1,200.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$24,150.81	\$21,934.38	\$34,430.00	\$33,241.00	\$36,481.00	\$2,051.00	6%
Activity 513 - Financial & Administrative Totals		\$613,079.37	\$576,439.75	\$671,360.00	\$697,311.00	\$684,158.00	\$12,798.00	2%
Division 030 - Risk Totals		\$613,079.37	\$576,439.75	\$671,360.00	\$697,311.00	\$684,158.00	\$12,798.00	2%
Division	040 - Insurance							
Activity	513 - Financial & Administrative							
<i>Operating Expenditures/Expenses</i>								
31-90	Professional Services Other Professional Services	47,435.00	46,100.00	59,000.00	57,000.00	57,000.00	(2,000.00)	(3)
45-10	Insurance General Liability	.00	.00	.00	17,615.00	.00	.00	
45-11	Insurance General Liability	336,408.00	545,537.72	545,539.00	592,713.00	592,713.00	47,174.00	9
45-15	Insurance Other Insurance Costs	39,651.93	45,407.81	44,330.00	45,000.00	45,000.00	670.00	2
45-20	Insurance Claims Handling Costs	72,640.00	59,765.00	110,000.00	80,000.00	80,000.00	(30,000.00)	(27)
45-21	Insurance State Assessment Fees	19,602.86	11,160.48	25,000.00	25,000.00	25,000.00	.00	
45-31	Insurance Package Policy Premium	2,254,961.00	1,639,224.25	2,161,356.00	1,805,000.00	1,805,000.00	(356,356.00)	(16)
45-32	Insurance Excess Work/Comp Premium	229,867.00	283,584.75	283,585.00	312,000.00	312,000.00	28,415.00	10
45-33	Insurance Excess Property Premium	8,449.00	8,838.00	10,500.00	9,300.00	9,300.00	(1,200.00)	(11)
45-50	Insurance Property Claims	80,218.92	79,996.80	170,000.00	150,000.00	150,000.00	(20,000.00)	(12)
45-51	Insurance Liability Claims	856,338.89	962,883.71	1,000,000.00	1,200,000.00	1,200,000.00	200,000.00	20
45-52	Insurance Worker Comp Claims	(388,797.81)	1,647,156.37	1,800,000.00	2,000,000.00	2,000,000.00	200,000.00	11
45-53	Insurance Unemployment Comp Claims	11,810.95	16,108.64	15,000.00	18,000.00	18,000.00	3,000.00	20
<i>Operating Expenditures/Expenses Totals</i>		\$3,568,585.74	\$5,345,763.53	\$6,224,310.00	\$6,311,628.00	\$6,294,013.00	\$69,703.00	1%
<i>Other Uses</i>								
99-01	Other Non-Operating Contingency	.00	.00	.00	.00	780,622.00	780,622.00	
<i>Other Uses Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$780,622.00	\$780,622.00	+++
Activity 513 - Financial & Administrative Totals		\$3,568,585.74	\$5,345,763.53	\$6,224,310.00	\$6,311,628.00	\$7,074,635.00	\$850,325.00	14%
Division 040 - Insurance Totals		\$3,568,585.74	\$5,345,763.53	\$6,224,310.00	\$6,311,628.00	\$7,074,635.00	\$850,325.00	14%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 551 - Insurance								
EXPENSE								
Department 13 - Finance								
Division 041 - Health Insurance								
Activity 513 - Financial & Administrative								
Operating Expenditures/Expenses								
31-90	Professional Services Other Professional Services	175,232.27	155,269.45	190,000.00	190,008.00	190,008.00	8.00	
45-12	Insurance Legal Shield	16,997.70	16,273.50	18,200.00	21,000.00	21,000.00	2,800.00	15
45-15	Insurance Other Insurance Costs	4,473.00	4,884.29	5,900.00	6,398.00	6,398.00	498.00	8
45-20	Insurance Claims Handling Costs	328,854.87	279,638.61	365,898.00	364,590.00	364,590.00	(1,308.00)	
45-35	Insurance Aggregate Stop Loss Premium	78,813.54	72,881.64	93,228.00	88,450.00	88,450.00	(4,778.00)	(5)
45-36	Insurance Individual Stop Loss Prem	1,194,547.87	1,215,109.28	1,547,609.00	1,615,100.00	1,615,100.00	67,491.00	4
45-37	Insurance Supplemental Life Premium	191,116.52	172,965.19	190,000.00	194,400.00	194,400.00	4,400.00	2
45-40	Insurance Life Premium	252,230.93	229,210.43	205,000.00	255,000.00	255,000.00	50,000.00	24
45-41	Insurance Health Claims	233,767.00	.00	.00	.00	.00	.00	
45-43	Insurance Dental Plan	337,589.09	336,685.57	326,220.00	355,200.00	355,200.00	28,980.00	9
45-44	Insurance Disability Premiums	226,214.74	217,390.79	220,000.00	258,000.00	258,000.00	38,000.00	17
45-46	Insurance Health Claims - Cigna	12,726,720.53	10,677,172.57	14,181,286.00	14,335,166.00	14,335,166.00	153,880.00	1
45-49	Insurance Vision Care	69,613.98	63,948.02	68,000.00	69,660.00	69,660.00	1,660.00	2
45-54	Insurance Firefighter Benefits	75,000.00	50,000.00	100,000.00	100,000.00	100,000.00	.00	
45-57	Insurance Pet Assure	9,662.00	8,882.00	8,300.00	10,800.00	10,800.00	2,500.00	30
45-60	Insurance Trustmark	212,696.46	182,191.85	205,000.00	212,400.00	212,400.00	7,400.00	4
45-62	Insurance Flexible Spending Account Cigna	272,348.88	454,597.28	375,000.00	387,000.00	387,000.00	12,000.00	3
45-63	Insurance PPACA Fee Affordable Care	2,113.00	2,083.53	2,400.00	2,560.00	2,560.00	160.00	7
48-17	Promotional Activities Refreshment / Food / Meetings	2,907.55	3,975.81	100,000.00	100,000.00	100,000.00	.00	
52-20	Operating Supplies General Operating Supplies	239.61	498.38	1,000.00	1,000.00	1,000.00	.00	
Operating Expenditures/Expenses Totals		\$16,411,139.54	\$14,143,658.19	\$18,203,041.00	\$18,566,732.00	\$18,566,732.00	\$363,691.00	2%
Activity 513 - Financial & Administrative Totals		\$16,411,139.54	\$14,143,658.19	\$18,203,041.00	\$18,566,732.00	\$18,566,732.00	\$363,691.00	2%
Division 041 - Health Insurance Totals		\$16,411,139.54	\$14,143,658.19	\$18,203,041.00	\$18,566,732.00	\$18,566,732.00	\$363,691.00	2%
Department 13 - Finance Totals		\$20,592,804.65	\$20,065,861.47	\$25,098,711.00	\$25,575,671.00	\$26,325,525.00	\$1,226,814.00	5%
Department 17 - Human Resource								
Division 020 - Health & Wellness								
Activity 513 - Financial & Administrative								
Operating Expenditures/Expenses								
34-90	Other Contractual Services Other Contractual Services	1,386,643.57	1,076,898.60	1,602,177.82	1,683,810.00	1,683,810.00	81,632.18	5
41-12	Communication Services Internet Access	1,822.20	298.82	2,000.00	2,000.00	2,000.00	.00	
43-10	Utility Services Electricity	5,063.32	.00	5,000.00	6,100.00	6,100.00	1,100.00	22
44-11	Rentals & Leases Building Rental / Lease	45,569.00	.00	.00	.00	.00	.00	
48-10	Promotional Activities Marketing	.00	.00	500.00	500.00	500.00	.00	
51-15	Office Supplies Other Office Supplies	1,540.91	2,041.73	3,000.00	3,000.00	3,000.00	.00	



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund 551 - Insurance								
EXPENSE								
Department 17 - Human Resource								
Division 020 - Health & Wellness								
Activity 513 - Financial & Administrative								
Operating Expenditures/Expenses								
51-20	Office Supplies Office Equipment < \$5,000	72.99	5,664.96	10,300.00	5,200.00	5,200.00	(5,100.00)	(50)
52-20	Operating Supplies General Operating Supplies	3,821.35	509.99	2,000.00	1,800.00	1,800.00	(200.00)	(10)
Operating Expenditures/Expenses Totals		\$1,444,533.34	\$1,085,414.10	\$1,624,977.82	\$1,702,410.00	\$1,702,410.00	\$77,432.18	5%
Capital Outlay								
64-90	Machinery & Equipment Other Machinery / Equipment	.00	.00	27,100.00	8,100.00	8,100.00	(19,000.00)	(70)
Capital Outlay Totals		\$0.00	\$0.00	\$27,100.00	\$8,100.00	\$8,100.00	(\$19,000.00)	(70%)
Activity 513 - Financial & Administrative Totals		\$1,444,533.34	\$1,085,414.10	\$1,652,077.82	\$1,710,510.00	\$1,710,510.00	\$58,432.18	4%
Division 020 - Health & Wellness Totals		\$1,444,533.34	\$1,085,414.10	\$1,652,077.82	\$1,710,510.00	\$1,710,510.00	\$58,432.18	4%
Department 17 - Human Resource Totals		\$1,444,533.34	\$1,085,414.10	\$1,652,077.82	\$1,710,510.00	\$1,710,510.00	\$58,432.18	4%
Department 90 - Miscellaneous								
Division 900 - Miscellaneous Expenditures								
Activity 513 - Financial & Administrative								
Operating Expenditures/Expenses								
31-11	Professional Services Investment Services	6,535.16	7,159.35	8,168.00	8,168.00	8,168.00	.00	
Operating Expenditures/Expenses Totals		\$6,535.16	\$7,159.35	\$8,168.00	\$8,168.00	\$8,168.00	\$0.00	0%
Activity 513 - Financial & Administrative Totals		\$6,535.16	\$7,159.35	\$8,168.00	\$8,168.00	\$8,168.00	\$0.00	0%
Division 900 - Miscellaneous Expenditures Totals		\$6,535.16	\$7,159.35	\$8,168.00	\$8,168.00	\$8,168.00	\$0.00	0%
Department 90 - Miscellaneous Totals		\$6,535.16	\$7,159.35	\$8,168.00	\$8,168.00	\$8,168.00	\$0.00	0%



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Department Entry	2026 Tentative	2026 Tentative vs 2025 Amended \$	2026 Tentative vs 2025 Amended %
Fund	551 - Insurance							
	EXPENSE							
	Department 91 - Transfers							
	Division 910 - Transfers							
	Activity 581 - Inter-Fund Group Xfrs Out							
	<i>Other Uses</i>							
91-81	Non-Operating Transfers Transfers to Garage Fund (501)	.00	.00	136,278.00	.00	.00	(136,278.00)	(100)
	<i>Other Uses Totals</i>	\$0.00	\$0.00	\$136,278.00	\$0.00	\$0.00	(\$136,278.00)	(100%)
	Activity 581 - Inter-Fund Group Xfrs Out Totals	\$0.00	\$0.00	\$136,278.00	\$0.00	\$0.00	(\$136,278.00)	(100%)
	Division 910 - Transfers Totals	\$0.00	\$0.00	\$136,278.00	\$0.00	\$0.00	(\$136,278.00)	(100%)
	Department 91 - Transfers Totals	\$0.00	\$0.00	\$136,278.00	\$0.00	\$0.00	(\$136,278.00)	(100%)
	EXPENSE TOTALS	\$22,043,873.15	\$21,158,434.92	\$26,895,234.82	\$27,294,349.00	\$28,044,203.00	\$1,148,968.18	4%
	Fund 551 - Insurance Totals							
	REVENUE TOTALS	\$27,977,881.88	\$23,049,233.47	\$26,895,234.82	\$28,044,203.00	\$28,044,203.00	\$1,148,968.18	4%
	EXPENSE TOTALS	\$22,043,873.15	\$21,158,434.92	\$26,895,234.82	\$27,294,349.00	\$28,044,203.00	\$1,148,968.18	4%
	Fund 551 - Insurance Totals	\$5,934,008.73	\$1,890,798.55	\$0.00	\$749,854.00	\$0.00	\$0.00	+++
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$332,487,758.33	\$291,979,620.65	\$634,639,411.87	\$384,861,546.00	\$648,906,823.00	\$14,267,411.13	2%
	EXPENSE GRAND TOTALS	\$319,405,982.31	\$306,399,731.09	\$634,639,411.87	\$394,103,836.00	\$648,906,823.00	\$14,267,411.13	2%
	Net Grand Totals	\$13,081,776.02	(\$14,420,110.44)	\$0.00	(\$9,242,290.00)	\$0.00	\$0.00	+++