



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Taxes</i>								
001-00-000.311-100	Ad Valorem Taxes Current Ad Valorem Taxes	90,379,326.55	100,290,493.97	103,041,901.58	103,198,190.00	118,005,634.00	14,807,444.00	14
001-00-000.311-200	Ad Valorem Taxes Delinquent Ad Valorem Taxes	172,245.08	63,643.05	158,634.26	109,000.00	109,000.00	.00	
001-00-000.314-100	Utility Service Taxes Electric	8,199,652.60	8,456,080.65	7,796,671.37	8,441,500.00	8,650,000.00	208,500.00	2
001-00-000.314-400	Utility Service Taxes Gas	359,424.82	370,096.14	367,825.05	424,000.00	470,000.00	46,000.00	11
001-00-000.315-000	Other Taxes Communications Services Tax	3,282,325.55	3,372,719.50	3,171,221.73	3,810,000.00	3,934,300.00	124,300.00	3
001-00-000.316-000	Other General Taxes Sidewalk Cafe License	111,812.59	103,625.52	104,282.79	175,000.00	.00	(175,000.00)	(100)
001-00-000.316-010	Other General Taxes Business Tax Receipts	825,028.59	820,559.17	1,058,773.16	875,000.00	1,100,000.00	225,000.00	26
001-00-000.316-011	Other General Taxes Business Tax Inspections	8,050.00	7,275.00	7,950.00	9,000.00	9,000.00	.00	
001-00-000.316-030	Other General Taxes Sidewalk Permits/Lic (Yrly)	(30.00)	.00	.00	.00	.00	.00	
	<i>Taxes Totals</i>	\$103,337,835.78	\$113,484,493.00	\$115,707,259.94	\$117,041,690.00	\$132,277,934.00	\$15,236,244.00	13%
<i>Permits Fees and Special Assessments</i>								
001-00-000.322-000	Building Permits Building Permit Fees	2,050.00	.00	8,289.00	.00	.00	.00	
001-00-000.322-010	Building Permits Plumbing Permits	66,456.30	11,732.75	22,447.25	.00	.00	.00	
001-00-000.322-061	Building Permits Sign Permits	4,361.50	6,981.14	3,046.60	.00	.00	.00	
001-00-000.323-100	Franchise Fees Electricity	6,371,644.42	6,156,149.91	5,548,601.62	6,586,500.00	6,586,500.00	.00	
001-00-000.323-400	Franchise Fees Gas	139,251.36	144,145.83	128,676.39	170,321.00	170,321.00	.00	
001-00-000.323-900	Franchise Fees Beach Services	415,000.00	321,691.90	456,767.60	456,767.00	456,767.00	.00	
001-00-000.323-910	Franchise Fees Towing	.00	61,299.25	52,159.00	66,000.00	70,000.00	4,000.00	6
001-00-000.323-940	Franchise Fees Highbridge / Parking License	4,480.16	4,704.17	4,939.38	4,940.00	5,186.00	246.00	5
001-00-000.324-111	Special Assesment Impact Fee / Seacrest/Del Ida	284.76	.00	622.23	.00	.00	.00	
001-00-000.324-112	Special Assesment Impact Fee / SW 8Th Assessment	.00	.00	.00	.00	25,000.00	25,000.00	
001-00-000.324-120	Special Assesment Fire Concurrency Mitigation Fee	21,797.54	.00	.00	697,339.17	.00	(697,339.17)	(100)
001-00-000.329-001	Permits Shutter Permits	13,654.00	14,128.00	107,065.00	.00	.00	.00	
001-00-000.329-002	Permits Demolition Permits	17,500.00	15,705.50	15,600.00	20,000.00	20,000.00	.00	
001-00-000.329-003	Permits Enclosure Permits	14,719.00	22,492.00	11,014.00	.00	.00	.00	
001-00-000.329-004	Permits Fence Permits	64,876.80	74,724.40	56,633.55	65,000.00	55,000.00	(10,000.00)	(15)
001-00-000.329-006	Permits Stocking Permits	3,500.00	5,050.00	2,500.00	3,500.00	3,500.00	.00	
001-00-000.329-007	Permits Gas Permits	93,314.00	68,587.75	76,237.00	.00	.00	.00	
001-00-000.329-009	Permits Sidewalk Cafe License	.00	.00	.00	.00	170,000.00	170,000.00	



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Fund 001 - General Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Permits Fees and Special Assessments</i>								
001-00-000.329-011	Permits Seawall/Dock Permits	197,808.00	201,312.54	142,881.25	150,000.00	120,000.00	(30,000.00)	(20)
001-00-000.329-012	Permits Tent Permits	2,100.00	1,500.00	1,200.00	2,000.00	2,000.00	.00	
001-00-000.329-020	Permits Paving Permits	197,969.20	202,397.00	161,829.00	250,000.00	100,000.00	(150,000.00)	(60)
001-00-000.329-025	Permits Roof Permits	822,153.00	.00	168,894.50	.00	.00	.00	
001-00-000.329-030	Permits Tenant/Landlord Permits	611,250.00	.00	.00	.00	.00	.00	
001-00-000.329-033	Permits Tree Permits	32,600.00	27,175.00	31,480.00	25,000.00	30,000.00	5,000.00	20
001-00-000.329-034	Permits Landscape Permits	128,537.40	157,784.00	85,928.00	120,000.00	105,000.00	(15,000.00)	(13)
001-00-000.329-035	Permits Miscellaneous Permits	585,938.30	705,020.75	511,388.10	550,000.00	550,000.00	.00	
001-00-000.329-037	Permits Trailer Construc / Permits	3,687.50	793.00	500.00	1,000.00	1,000.00	.00	
001-00-000.329-039	Permits Foundation Only Permits	.00	13,600.00	.00	.00	.00	.00	
001-00-000.329-040	Permits Custom Bathtub Inspections	6,350.00	3,665.00	5,700.00	.00	.00	.00	
001-00-000.329-041	Permits Overtime Inspections	.00	.00	2,800.00	1,000.00	1,000.00	.00	
001-00-000.329-042	Permits Pool Permits	282,636.00	233,216.50	303,233.50	.00	.00	.00	
001-00-000.329-050	Permits CO/Tree/Renewal Ext Applic. Fees	1,200.00	600.00	3,000.00	3,000.00	3,000.00	.00	
001-00-000.329-051	Permits Change of Contractor/Cert of Occ	91,375.00	84,075.00	83,275.00	50,000.00	60,000.00	10,000.00	20
001-00-000.329-052	Permits Change of Contractor/Rev Drawing	26,854.00	33,249.00	21,512.50	25,000.00	25,000.00	.00	
001-00-000.329-053	Permits Revised Draw/No Final Insp Fees	139,591.50	118,881.25	120,589.16	100,000.00	100,000.00	.00	
001-00-000.329-054	Permits Custom Bathtub Insp/No Final Ins	66,599.00	46,949.00	50,650.00	4,680.00	46,800.00	42,120.00	900
001-00-000.329-056	Permits Engineer Affidavit/Inlieu	1,800.00	500.00	1,300.00	3,000.00	1,000.00	(2,000.00)	(67)
001-00-000.329-057	Permits Open Permit/Prop Search	27,630.00	26,825.00	23,535.00	35,000.00	20,000.00	(15,000.00)	(43)
001-00-000.329-058	Permits Medical Gas Installation	480.00	.00	.00	.00	.00	.00	
001-00-000.329-059	Permits Special Events Appl Fees	14,082.46	11,000.00	8,650.00	6,000.00	6,000.00	.00	
001-00-000.329-062	Permits Fire Inspection Fee	871,704.73	838,141.49	673,607.33	935,000.00	820,000.00	(115,000.00)	(12)
<i>Permits Fees and Special Assessments Totals</i>		\$11,345,235.93	\$9,614,077.13	\$8,896,551.96	\$10,331,047.17	\$9,553,074.00	(\$777,973.17)	(8%)
<i>Intergovernmental Revenue</i>								
001-00-000.331-111	Federal Grants Hurricane Matthew Assistance	.00	220,984.59	.00	.00	.00	.00	
001-00-000.331-112	Federal Grants Hurricane Irma Federal Assistnc	437,135.24	423,716.07	.00	.00	.00	.00	
001-00-000.331-113	Federal Grants Hurricane Dorian	46,149.02	.00	324,967.52	.00	.00	.00	
001-00-000.331-114	Federal Grants Hurricane Isaias	.00	89,652.85	.00	.00	.00	.00	
001-00-000.331-115	Federal Grants Coronavirus Provider Relief-Medi	.00	101,153.78	.00	.00	.00	.00	
001-00-000.331-117	Federal Grants American Rescue Plan Funds -ARPA	3,369,740.04	2,025,758.04	.00	.00	.00	.00	
001-00-000.331-150	Federal Grants US DOJ / LEMHWA Grant	20,466.56	61,021.95	.00	.00	.00	.00	



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Fund 001 - General Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Intergovernmental Revenue</i>								
001-00-000.331-201	Federal Grants DHS / Safer Grant	53,208.59	54,625.08	.00	.00	.00	.00	
001-00-000.331-208	Federal Grants USDOT/Speed & Aggressive Driving	70,000.00	130,689.19	140,066.43	70,000.00	.00	(70,000.00)	(100)
001-00-000.331-218	Federal Grants US DOJ / JAG Grant Year 2019	.00	.00	28,497.63	.00	.00	.00	
001-00-000.331-219	Federal Grants US DOJ / JAG Grant Year 2020	27,466.00	.00	(824.00)	.00	.00	.00	
001-00-000.331-220	Federal Grants FDOT -Child Passenger Safety	60,000.00	70,000.00	13,513.94	.00	.00	.00	
001-00-000.331-224	Federal Grants US DOJ / JAG Grant Year 2022	.00	31,953.00	.00	.00	.00	.00	
001-00-000.331-225	Federal Grants US DOJ / JAG Grant Year 2023	.00	.00	35,267.00	.00	.00	.00	
001-00-000.331-226	Federal Grants BJA 2021-23 Bulletproof Vest Grt	32,857.37	.00	.00	.00	.00	.00	
001-00-000.331-227	Federal Grants BJA 2023-25 Bulletproof Vest Grt	.00	27,869.28	(5,635.14)	.00	.00	.00	
001-00-000.331-228	Federal Grants FDOT - Impaired Driving	.00	.00	7,506.34	.00	.00	.00	
001-00-000.331-229	Federal Grants US DOJ / JAG Grant Year 2024	.00	.00	31,034.00	.00	.00	.00	
001-00-000.331-356	Federal Grants DHS/FDEM FY2022	71,899.25	21,804.00	.00	.00	.00	.00	
001-00-000.331-357	Federal Grants DHS/FDEM FY2023	.00	73,000.00	.00	.00	.00	.00	
001-00-000.331-359	Federal Grants DHS/FDEM FY2025	.00	.00	.00	.00	41,910.00	41,910.00	
001-00-000.331-500	Federal Grants Medicaid Managed Care Program	.00	.00	.00	340,816.00	319,502.00	(21,314.00)	(6)
001-00-000.331-501	Federal Grants Coronavirus Relief Funds	.00	.00	42,316.80	.00	.00	.00	
001-00-000.331-505	Federal Grants PEMT	425,068.61	681,477.78	566,704.76	199,000.00	301,127.00	102,127.00	51
001-00-000.331-950	Federal Grants Other Federal Grants	.00	.00	.00	900,000.00	.00	(900,000.00)	(100)
001-00-000.334-002	State Grants FL Inland Navig. District Grant	.00	75,000.00	.00	.00	.00	.00	
001-00-000.334-003	State Grants FDLE Online Sting Operat. Grant	.00	.00	53,896.41	.00	.00	.00	
001-00-000.334-016	State Grants FDLE Drones Grant	.00	63,928.00	.00	.00	.00	.00	
001-00-000.334-055	State Grants Hurricane Matthew Assistance	.00	36,830.76	.00	.00	.00	.00	
001-00-000.334-056	State Grants Hurricane Irma State Assistance	25.27	.00	.00	.00	.00	.00	
001-00-000.334-057	State Grants Hurricane Dorian	7,691.50	.00	10,462.40	.00	.00	.00	
001-00-000.334-058	State Grants Hurricane Isaias	.00	4,980.72	.00	.00	.00	.00	
001-00-000.334-202	State Grants Division of Historical Resources	.00	50,000.00	.00	50,000.00	.00	(50,000.00)	(100)
001-00-000.335-100	State Revenue Sharing State Revenue Sharing	3,076,141.52	2,980,259.57	2,542,799.29	3,082,380.00	3,082,380.00	.00	



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Fund 001 - General Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Intergovernmental Revenue</i>								
001-00-000.335-140	State Revenue Sharing Mobile Home License Tax	605.12	401.11	379.62	300.00	300.00	.00	
001-00-000.335-150	State Revenue Sharing Alcoholic Beverage License Tax	96,017.64	93,393.90	99,164.04	100,000.00	120,000.00	20,000.00	20
001-00-000.335-180	State Revenue Sharing Sales and Use Tax	6,911,462.15	6,676,469.39	6,056,490.32	7,524,219.00	7,524,219.00	.00	
001-00-000.335-190	State Revenue Sharing Refund State Gas Tax	57,692.08	67,630.65	68,369.82	57,865.00	65,000.00	7,135.00	12
001-00-000.335-210	State Revenue Sharing Reimbrsmt Fire Incentive	71,230.75	84,406.24	102,565.08	88,000.00	87,840.00	(160.00)	
001-00-000.337-010	Local Grants Manatee Program	9,865.63	12,906.26	13,081.25	.00	.00	.00	
001-00-000.337-103	Local Grants Harvey Kimmel Family Foundation	100,000.00	250,000.00	.00	150,000.00	150,000.00	.00	
001-00-000.337-104	Local Grants Solid Waste Agreement	.00	.00	.00	.00	335,319.00	335,319.00	
001-00-000.337-114	Local Grants PBC Agreements / EMS Equipment	10,500.00	(10,500.00)	.00	.00	.00	.00	
001-00-000.337-117	Local Grants Mutual Aid	5,831.66	10,205.78	.00	.00	.00	.00	
001-00-000.338-020	Shared Revenue from Loc Units Occupational License-Pbc	145,116.71	139,294.85	141,931.45	140,000.00	140,000.00	.00	
<i>Intergovernmental Revenue Totals</i>		\$15,106,170.71	\$14,548,912.84	\$10,272,554.96	\$12,702,580.00	\$12,167,597.00	(\$534,983.00)	(4%)
<i>Charges for Services</i>								
001-00-000.341-330	General Government Site Plan Approvals	277,159.75	236,369.28	335,866.49	195,000.00	260,000.00	65,000.00	33
001-00-000.341-334	General Government Other Gen Govt Charges	2,200.00	3,450.00	.00	.00	.00	.00	
001-00-000.341-335	General Government Zoning Fees	50,000.00	28,600.00	34,650.00	50,000.00	30,000.00	(20,000.00)	(40)
001-00-000.341-337	General Government Liquor License Review	3,200.00	2,200.00	2,500.00	3,000.00	3,000.00	.00	
001-00-000.341-338	General Government Adm Fee-DPR Surcharge	17,698.86	15,909.97	3,889.94	.00	.00	.00	
001-00-000.341-339	General Government Adm Fee-Radon Surcharge	11,900.73	11,470.04	2,608.37	.00	.00	.00	
001-00-000.341-340	General Government Lien Searches Fees	225,807.50	218,437.50	219,135.00	300,000.00	200,000.00	(100,000.00)	(33)
001-00-000.341-341	General Government Copies-Develop & Inspect	1,146.30	516.70	34.25	.00	.00	.00	
001-00-000.341-342	General Government Beach Overlay Fees	26,775.00	7,800.00	22,050.00	12,000.00	25,000.00	13,000.00	108
001-00-000.341-343	General Government Non-Tax-Maps&Publications	3,300.00	16.10	.00	100.00	50.00	(50.00)	(50)
001-00-000.341-344	General Government Recovery Of Advert Cost	3,735.65	4,541.70	7,130.55	4,000.00	5,000.00	1,000.00	25
001-00-000.341-345	General Government Board Of Adjustment Fees	39,000.00	28,965.00	34,650.00	30,000.00	32,000.00	2,000.00	7
001-00-000.341-346	General Government Plat Approval Fees	46,629.60	19,102.50	30,670.00	25,000.00	30,000.00	5,000.00	20
001-00-000.341-347	General Government Conditional Use Fees	14,272.25	28,085.30	28,203.00	18,000.00	22,000.00	4,000.00	22



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Fund 001 - General Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Charges for Services								
001-00-000.341-348	General Government Abandonment Fees	5,846.40	8,918.00	12,722.00	5,000.00	10,000.00	5,000.00	100
001-00-000.341-350	General Government Gulfstream Permit Contract	64,269.00	9,597.00	200.00	.00	.00	.00	
001-00-000.341-351	General Government Public Records Requests Fees	7,894.96	12,844.40	8,724.60	8,000.00	8,000.00	.00	
001-00-000.341-352	General Government Recycling Bin Fees	6,500.00	5,000.00	4,250.00	6,000.00	6,000.00	.00	
001-00-000.341-360	General Government Misc Land Use Application	111,440.00	142,490.00	130,915.00	125,000.00	125,000.00	.00	
001-00-000.341-901	General Government Clean & Safe Reimb O/T	.00	1,909.50	3,347.56	.00	.00	.00	
001-00-000.341-910	General Government Non-Tax-Maps&Publications / Taxa	321.50	290.00	40.00	.00	50.00	50.00	
001-00-000.342-100	Public Safety Police Dispatch - Gulfstream	64,324.83	67,174.53	68,699.29	65,610.00	70,000.00	4,390.00	7
001-00-000.342-101	Public Safety Police Dispatch - Highland Beach	73,832.07	77,449.84	80,083.13	77,450.00	80,083.00	2,633.00	3
001-00-000.342-105	Public Safety High Visibility Enfrmnt	43,762.62	41,149.33	34,129.09	.00	.00	.00	
001-00-000.342-110	Public Safety Police Security Svcs O/T Reimb	442,704.53	418,189.44	631,954.37	300,000.00	450,000.00	150,000.00	50
001-00-000.342-111	Public Safety Off Duty Detail	57,986.65	45,441.71	54,477.28	50,000.00	50,000.00	.00	
001-00-000.342-112	Public Safety Dept Hwy Sfty - Crash Report Rev	12,994.09	15,130.00	14,090.00	.00	.00	.00	
001-00-000.342-120	Public Safety E911 Call Taker Reimb	220,497.70	123,056.15	123,056.15	120,000.00	125,000.00	5,000.00	4
001-00-000.342-130	Public Safety Alarm Registration Fees	122,880.00	123,610.00	86,220.00	180,000.00	100,000.00	(80,000.00)	(44)
001-00-000.342-140	Public Safety Other Public Safety	71,887.69	67,476.76	186,398.51	50,000.00	120,000.00	70,000.00	140
001-00-000.342-200	Public Safety Highland Beach Contract	4,849,479.30	2,829,279.74	.00	.00	.00	.00	
001-00-000.342-210	Public Safety Fire EMS -Gulfstream Quarterly	623,289.60	654,454.08	687,176.88	687,177.00	721,536.00	34,359.00	5
001-00-000.342-220	Public Safety Haz Mat Program	316,070.14	325,552.25	335,318.88	325,552.00	345,359.00	19,807.00	6
001-00-000.342-230	Public Safety Fire Emergency Srvc-O/T Reimb	43,157.13	86,832.74	61,196.99	71,798.00	75,388.00	3,590.00	5
001-00-000.342-336	Public Safety Highland Beach / Health & Wellne	638.50	.00	.00	.00	.00	.00	
001-00-000.342-365	Public Safety County Impact Admin Fee	119,830.88	18,425.54	90,247.09	.00	.00	.00	
001-00-000.342-500	Public Safety Fire Safety Plan Review	252,935.95	196,843.09	210,769.09	240,000.00	250,000.00	10,000.00	4
001-00-000.342-501	Public Safety Brycer Compliance Engine	.00	.00	.00	.00	18,000.00	18,000.00	
001-00-000.342-600	Public Safety EMS Transport Fees	7,834.01	2,492.03	1,083.00	.00	.00	.00	
001-00-000.342-601	Public Safety Transport Fees / Highland	.00	(95.15)	.00	.00	.00	.00	
001-00-000.342-602	Public Safety EMS Transport Fees - Digitech	3,161,324.55	3,293,390.25	3,239,376.16	3,265,000.00	3,265,000.00	.00	
001-00-000.343-140	Physical Environment Other Law Enforcement Services	(2,170.28)	(11.00)	(266.12)	.00	.00	.00	



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Fund 001 - General Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Charges for Services</i>								
001-00-000.343-331	Physical Environment Nuisance Abatement Fees	19,835.04	42,944.13	55.18	4,500.00	5,500.00	1,000.00	22
001-00-000.343-332	Physical Environment Nuis Abate/Adm Recov Fees	372.33	870.42	1,060.00	5,500.00	5,700.00	200.00	4
001-00-000.343-333	Physical Environment Project Inspection Fees	1,541.84	.00	.00	.00	.00	.00	
001-00-000.343-800	Physical Environment Cemetery Fees/Crypt Sale Proceeds	122,500.00	128,295.00	76,815.00	120,000.00	9,000.00	(111,000.00)	(93)
001-00-000.344-500	Parking Fees Parking Fees	2,309,073.97	2,726,748.97	2,539,657.20	2,701,150.00	3,480,168.00	779,018.00	29
001-00-000.344-510	Parking Fees Multispace Meters-Taxable	842,188.13	893,275.20	904,115.87	788,950.00	1,145,457.00	356,507.00	45
001-00-000.344-515	Parking Fees Federspiel Garage	81,289.70	99,609.77	97,033.48	89,750.00	127,348.00	37,598.00	42
001-00-000.344-520	Parking Fees Old School Square Garage	498,470.47	477,563.79	451,072.64	491,500.00	606,419.00	114,919.00	23
001-00-000.344-522	Parking Fees IPIC Parking Garage	83,142.85	80,159.88	69,375.47	82,550.00	101,070.00	18,520.00	22
001-00-000.344-528	Parking Fees Residential Parking Permits	103,015.36	154,405.86	111,391.35	141,500.00	202,140.00	60,640.00	43
001-00-000.344-531	Parking Fees Marina District Decals	.00	.00	.00	2,060.00	2,060.00	.00	
001-00-000.344-535	Parking Fees Special & First N.Events Parking	31,038.66	24,427.38	35,107.08	31,000.00	38,350.00	7,350.00	24
001-00-000.344-901	Parking Fees Public Works-O/T Reimb	12,620.53	31,020.71	15,905.46	.00	.00	.00	
001-00-000.347-020	Culture & Recreation Special Events / Vending Machine	.00	.00	.00	5,000.00	.00	(5,000.00)	(100)
001-00-000.347-105	Culture & Recreation Beach Motorized Vehicle Permit	75.00	75.00	75.00	.00	.00	.00	
001-00-000.347-200	Culture & Recreation Programs Fees/Aft Sch/Culture/Re	3,595.00	3,190.00	3,450.04	3,500.00	4,500.00	1,000.00	29
001-00-000.347-201	Culture & Recreation Programs Fees/Aft Sch/Culture/Re	15,101.61	16,265.22	16,350.00	16,000.00	20,000.00	4,000.00	25
001-00-000.347-202	Culture & Recreation Day Camp / Dance Fees	19,796.80	16,668.75	13,588.75	40,000.00	60,000.00	20,000.00	50
001-00-000.347-203	Culture & Recreation After Hours/Weekend/SP Evnt Fees	14,735.90	11,726.20	10,598.60	10,000.00	12,000.00	2,000.00	20
001-00-000.347-204	Culture & Recreation Program Fees / Resource Fair	.00	.00	.00	.00	3,000.00	3,000.00	
001-00-000.347-205	Culture & Recreation Aquatics/Pool/Camps/Comm Ctr	200.00	2,090.00	2,740.00	5,000.00	6,000.00	1,000.00	20
001-00-000.347-206	Culture & Recreation Facilt & Pool Rntls/Camps/FieldT	500.00	500.00	550.00	600.00	1,000.00	400.00	67
001-00-000.347-207	Culture & Recreation Aquat/RC Class/Camps/F Trips	.00	.00	.00	.00	4,500.00	4,500.00	
001-00-000.347-208	Culture & Recreation Swim Fees/Camps/Pompey Pk	2,950.00	2,190.00	3,310.00	8,000.00	8,000.00	.00	
001-00-000.347-209	Culture & Recreation Aqua/Progrm Fees/Camps/Pompey Pk	.00	120.00	1,020.00	500.00	2,500.00	2,000.00	400
001-00-000.347-210	Culture & Recreation Facil Rntls/Veterans Pk/Prog Fee	14,312.81	11,304.81	14,517.50	30,000.00	40,000.00	10,000.00	33



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Charges for Services								
001-00-000.347-211	Culture & Recreation Culture Rec/Prgm/Beach Sailbt F	10,230.00	18,414.00	9,207.00	16,400.00	16,400.00	.00	
001-00-000.347-212	Culture & Recreation Facilt Rntl/Pompey Pk/Prgm Fees	12,966.00	7,690.00	12,169.42	18,500.00	22,500.00	4,000.00	22
001-00-000.347-213	Culture & Recreation Rec Facilt Rntl/Sponsorshp/Leade	14,159.63	9,755.37	12,950.00	25,000.00	20,000.00	(5,000.00)	(20)
001-00-000.347-214	Culture & Recreation Facilt Rntl/Sports Fees/Parks F	3,464.11	4,750.00	4,110.00	7,200.00	17,500.00	10,300.00	143
001-00-000.347-215	Culture & Recreation Facilt Rntl/Sports Fees/Sp Evnt	18,165.17	13,478.43	16,657.00	10,000.00	1,950.00	(8,050.00)	(81)
001-00-000.347-216	Culture & Recreation Cult Rec/Pompey Pk/Sports Events	20.00	304.00	373.00	4,200.00	5,000.00	800.00	19
001-00-000.347-217	Culture & Recreation Culture Recreation /Sports Fees	.00	3,630.00	.00	1,800.00	1,800.00	.00	
001-00-000.347-218	Culture & Recreation Cult Rec/Track & Field/Sprts/Prg	19,451.00	14,329.00	15,732.00	20,000.00	25,000.00	5,000.00	25
001-00-000.347-219	Culture & Recreation Program Fees /Misc Programs Fees	98,680.20	39,028.00	51,867.12	90,000.00	47,250.00	(42,750.00)	(48)
001-00-000.347-220	Culture & Recreation Cult Recr/Comm Ctr/CS Pk/Prgm F	.00	.00	.00	.00	5,000.00	5,000.00	
001-00-000.347-221	Culture & Recreation Cult Rec/Adult Ctr/Sponsor/Cente	595.00	4,710.00	4,495.00	500.00	600.00	100.00	20
001-00-000.347-222	Culture & Recreation Facilt Rntl/Comm Ctr/Sports Fees	9,370.00	4,115.00	10,170.00	15,000.00	35,000.00	20,000.00	133
001-00-000.347-223	Culture & Recreation Facilt Rntl/ Teen Ctr/Sports Fee	335.00	630.00	180.00	5,000.00	5,000.00	.00	
001-00-000.347-224	Culture & Recreation Aquatics/Swim Sports Fees	11,591.42	5,931.00	4,378.00	4,000.00	5,000.00	1,000.00	25
001-00-000.347-230	Culture & Recreation SP Events / Tennis Membership	215,462.24	219,643.18	233,504.17	240,000.00	246,000.00	6,000.00	3
001-00-000.347-233	Culture & Recreation Program Fees Contractual	.00	12,975.00	5,605.00	.00	.00	.00	
001-00-000.347-235	Culture & Recreation SP Events Tennis General Admissi	322,831.11	319,561.01	299,902.06	320,000.00	350,000.00	30,000.00	9
001-00-000.347-240	Culture & Recreation Special Events Tennis Lessons	651,394.51	714,656.36	767,363.39	715,000.00	803,250.00	88,250.00	12
001-00-000.347-241	Culture & Recreation Special Events Tennis Equip Rntl	13,105.70	13,102.76	12,239.76	13,500.00	13,500.00	.00	
001-00-000.347-242	Culture & Recreation Special Events / League Fees	3,618.10	4,919.70	.00	10,000.00	.00	(10,000.00)	(100)
001-00-000.347-243	Culture & Recreation Special Events/Sale Of Merchdse	53,907.82	51,272.76	50,256.59	50,000.00	50,000.00	.00	
001-00-000.347-244	Culture & Recreation Special Events /Tennis Misc	564.00	545.22	(60.00)	50.00	50.00	.00	
001-00-000.347-245	Culture & Recreation SP Evnts/Misc Rev Tennis OverSho	200.00	.10	.00	.00	.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Charges for Services</i>								
001-00-000.347-247	Culture & Recreation Special Events / Round Robins	828,453.08	898,715.71	858,400.47	766,000.00	953,000.00	187,000.00	24
001-00-000.347-250	Culture & Recreation Cult Rec /Recreational ID Cards	8,028.76	7,085.32	7,365.73	20,000.00	7,000.00	(13,000.00)	(65)
001-00-000.347-251	Culture & Recreation Cult Rec / Special Event Revenue	.00	.00	6.00	.00	.00	.00	
001-00-000.347-252	Culture & Recreation Special Event Revenue /Admin Fee	7,403.46	14,356.22	11,544.94	10,000.00	10,000.00	.00	
001-00-000.347-253	Culture & Recreation Cult Re/Special Evnt-Tennis Park	.00	.00	.00	15,000.00	15,000.00	.00	
001-00-000.347-254	Culture & Recreation Cult Rec/ Other Parks & Rec	8,698.00	20,667.99	21,141.04	15,000.00	15,000.00	.00	
001-00-000.347-255	Culture & Recreation Other P&R/ Surcharge On Pssngrs	4,916.50	3,202.50	2,989.00	12,000.00	12,000.00	.00	
001-00-000.347-501	Culture & Recreation CAS - Class Registration Non-Tax	.00	.00	71,038.99	.00	87,000.00	87,000.00	
001-00-000.347-502	Culture & Recreation CAS - Room Rentals Taxable	.00	.00	6,500.00	.00	6,200.00	6,200.00	
001-00-000.347-503	Culture & Recreation CAS - Merchandise Resale Taxable	.00	.00	260.65	.00	300.00	300.00	
001-00-000.347-911	Culture & Recreation Special Evnts/Tennis Ctr	(1,095.00)	(145.72)	1,984.40	500.00	500.00	.00	
<i>Charges for Services Totals</i>		\$17,895,229.27	\$16,303,128.32	\$13,645,715.90	\$13,195,397.00	\$15,087,978.00	\$1,892,581.00	14%
<i>Judgements, Fines, and Forfeitures</i>								
001-00-000.351-901	Other Fines and Judgements Crt Fines & Forfeitures/General	122,505.83	81,876.53	63,756.77	100,000.00	50,000.00	(50,000.00)	(50)
001-00-000.351-902	Other Fines and Judgements Fines General / Communication	43,758.80	43,204.06	.00	44,000.00	44,000.00	.00	
001-00-000.351-905	Other Fines and Judgements Handicap Parking Tickets	34,217.00	29,006.16	45,400.49	30,141.00	40,950.00	10,809.00	36
001-00-000.351-910	Other Fines and Judgements Parking Tickets	820,501.00	486,319.84	420,964.16	478,474.00	585,000.00	106,526.00	22
001-00-000.351-915	Other Fines and Judgements Parking Late Fees	248,336.98	141,893.00	139,331.00	125,576.00	195,000.00	69,424.00	55
001-00-000.351-920	Other Fines and Judgements School Crossing Guard	271,790.00	146,150.00	128,860.00	143,107.00	178,100.00	34,993.00	24
001-00-000.351-925	Other Fines and Judgements Code Enforcement	42,685.43	54,607.44	123,244.15	100,000.00	56,000.00	(44,000.00)	(44)
001-00-000.351-930	Other Fines and Judgements Court Fines & Forfeit / PD Educ	15,652.07	10,724.81	24,030.30	10,000.00	10,000.00	.00	
001-00-000.351-931	Other Fines and Judgements Fines-Code Enforc/Civil Violat.	.00	175.00	.00	5,000.00	2,500.00	(2,500.00)	(50)
001-00-000.351-932	Other Fines and Judgements False Alarm Fees-Police	47,220.00	33,670.00	49,210.00	50,000.00	45,000.00	(5,000.00)	(10)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Judgements, Fines, and Forfeitures</i>								
001-00-000.351-935	Other Fines and Judgements Penalties-Bus Licenses	17,213.43	29,796.57	26,928.45	36,000.00	36,000.00	.00	
001-00-000.351-938	Other Fines and Judgements Penalty-Tenant/Landlord	52,950.00	.00	.00	.00	.00	.00	
	<i>Judgements, Fines, and Forfeitures Totals</i>	<u>\$1,716,830.54</u>	<u>\$1,057,423.41</u>	<u>\$1,021,725.32</u>	<u>\$1,122,298.00</u>	<u>\$1,242,550.00</u>	<u>\$120,252.00</u>	<u>11%</u>
<i>Miscellaneous Revenues</i>								
001-00-000.361-100	Interest & Other Earnings Interest Investments	.00	3,909,823.84	2,614,936.50	2,770,754.00	2,870,754.00	100,000.00	4
001-00-000.361-101	Interest & Other Earnings Int/Dividends Invstmnts/Gain on	60,043.62	107,309.91	85,097.56	.00	.00	.00	
001-00-000.361-102	Interest & Other Earnings Interest Investments	2,069,204.82	.00	.00	.00	.00	.00	
001-00-000.361-103	Interest & Other Earnings Interest Investments	739,160.34	.00	.00	.00	.00	.00	
001-00-000.361-105	Interest & Other Earnings Interest-Accounts Receivable	5,535.12	7,234.52	1,098.26	5,150.00	5,150.00	.00	
001-00-000.361-108	Interest & Other Earnings Interest-Seacrest/Del Ida	242.61	.00	2,016.47	.00	.00	.00	
001-00-000.361-140	Interest & Other Earnings Int Income - Leases	7,089.76	6,040.23	.00	.00	.00	.00	
001-00-000.361-400	Interest & Other Earnings Appreciation/Gain on Sale	172,383.54	929,566.79	.00	.00	.00	.00	
001-00-000.362-001	Rents & Royalties Tower Rental / Broadcasting	741.26	778.33	1,073.64	1,058.00	1,058.00	.00	
001-00-000.362-002	Rents & Royalties Tennis Stadium Rental	43,140.19	47,486.93	183,500.00	30,000.00	50,000.00	20,000.00	67
001-00-000.362-003	Rents & Royalties Riverboat Water Tours	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	.00	
001-00-000.362-004	Rents & Royalties Misc Dockage Rents	300.00	1,200.00	.00	.00	.00	.00	
001-00-000.362-010	Rents & Royalties Tower Rental	142,742.02	146,474.67	148,071.55	144,596.00	160,000.00	15,404.00	11
001-00-000.362-023	Rents & Royalties Pepsi/Right Machine Mthly	4,015.69	4,455.70	12,341.56	.00	.00	.00	
001-00-000.364-100	Sales Sale Of Surplus Property / Land	1,400.00	.00	.00	.00	.00	.00	
001-00-000.365-100	Sales Scrap Sales (Taxable)	.00	.00	273.00	.00	.00	.00	
001-00-000.365-101	Sales Scrap Sales (Non-Taxable)	932.86	4,659.19	2,084.13	2,000.00	2,000.00	.00	
001-00-000.366-001	Contributions & Donations Downtown Development Authority	.00	.00	.00	20,000.00	20,000.00	.00	
001-00-000.366-100	Contributions & Donations Contr & Don Misc / Developers	.00	.00	50.00	10,000.00	5,000.00	(5,000.00)	(50)
001-00-000.366-101	Contributions & Donations Donations	.00	.00	.00	5,000.00	.00	(5,000.00)	(100)
001-00-000.366-110	Contributions & Donations CRA-US1/Workfrc Housing/NW 12th	361,418.80	361,418.80	.00	.00	.00	.00	
001-00-000.366-111	Contributions & Donations CRA-Planning & Other/Fed Hwy Bea	317,735.00	316,869.00	82,500.00	392,574.00	110,000.00	(282,574.00)	(72)



Budget Worksheet Report

Budget Year 2026

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Fund 001 - General Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Miscellaneous Revenues</i>								
001-00-000.366-113	Contributions & Donations CRA-Prjc Mngmnt Srv/Off Sidewalk	185,758.43	201,047.36	167,324.20	161,239.12	295,018.00	133,778.88	83
001-00-000.366-114	Contributions & Donations CRA-Clean & Safe/ SW 2nd St Beau	3,340,553.10	3,822,579.77	3,252,697.02	5,225,605.00	5,392,713.00	167,108.00	3
001-00-000.366-115	Contributions & Donations CRA-Sponsorships/Auburn Av Imprv	905,000.00	905,000.00	905,000.00	905,000.00	.00	(905,000.00)	(100)
001-00-000.366-117	Contributions & Donations CRA-2013 LOC Int./NE 3rd St Scap	58,730.56	58,730.56	.00	.00	.00	.00	
001-00-000.366-119	Contributions & Donations CRA-Code Enfrcmnt/ 1st Av Improv	259,620.94	270,693.80	220,565.18	295,126.00	172,416.00	(122,710.00)	(42)
001-00-000.366-164	Contributions & Donations CRA Contribution	.00	.00	50,000.00	237,985.00	97,703.00	(140,282.00)	(59)
001-00-000.366-900	Contributions & Donations FDOT-Master St Lighting	205,348.65	211,508.40	217,842.30	211,508.00	217,842.00	6,334.00	3
001-00-000.368-200	Contribution & Donations Other Contributions & Donations	.00	.00	4,000.00	.00	.00	.00	
001-00-000.368-900	Contribution & Donations Pension Admin Reimb/Misc Contrbt	180,134.10	191,023.85	222,378.49	196,796.00	196,796.00	.00	
001-00-000.369-000	Other Miscellaneous Revenue Billboards	34,000.00	34,300.00	33,520.00	34,000.00	34,000.00	.00	
001-00-000.369-001	Other Miscellaneous Revenue FDOH Fire Training Funds	.00	.00	54,600.00	.00	.00	.00	
001-00-000.369-002	Other Miscellaneous Revenue OSS Creative Arts School Rentals	.00	.00	.00	291,000.00	.00	(291,000.00)	(100)
001-00-000.369-060	Other Miscellaneous Revenue Caron House P.I.L.O.T.	136,326.63	161,504.53	176,121.94	161,505.00	176,121.00	14,616.00	9
001-00-000.369-100	Other Miscellaneous Revenue Miscellaneous Revenue	8,695.52	36,315.94	259,503.43	500.00	500.00	.00	
001-00-000.369-200	Other Miscellaneous Revenue Misc Rev/ Rec Beaut & Veh Rental	128,496.00	125,052.00	158,695.13	173,122.00	224,940.00	51,818.00	30
001-00-000.369-300	Other Miscellaneous Revenue Rec Adm Costs-W&S Fd	3,936,351.00	4,040,244.96	4,058,802.11	4,427,784.00	4,747,606.00	319,822.00	7
001-00-000.369-305	Other Miscellaneous Revenue Rec Adm Costs-Sanitatr Fd	536,180.04	685,269.96	844,136.37	920,876.00	1,001,862.00	80,986.00	9
001-00-000.369-310	Other Miscellaneous Revenue Rec Adm Costs-Stormwater/PY Exp	223,401.00	379,463.04	386,418.56	421,548.00	441,365.00	19,817.00	5
001-00-000.369-311	Other Miscellaneous Revenue Rec Admin Costs - Muni Golf	.00	.00	.00	.00	398,337.00	398,337.00	
001-00-000.369-312	Other Miscellaneous Revenue Rec Admin Costs - Lakeview Golf	.00	.00	.00	.00	124,004.00	124,004.00	
001-00-000.369-315	Other Miscellaneous Revenue Rec Adm Costs-City Marina	9,843.96	8,442.96	10,711.36	11,685.00	17,337.00	5,652.00	48
001-00-000.369-316	Other Miscellaneous Revenue Rec Adm Cost-Bldg Permits	458,412.00	643,887.96	712,296.42	777,051.00	796,517.00	19,466.00	3
001-00-000.369-330	Other Miscellaneous Revenue Settlements Revenue	.00	6,361.40	.00	20,000.00	20,000.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Miscellaneous Revenues</i>								
001-00-000.369-902	Other Miscellaneous Revenue Revenue Share-Commerce Bk	76,619.57	56,623.05	43,356.32	30,000.00	30,000.00	.00	
001-00-000.369-904	Other Miscellaneous Revenue HDepot Reb/Orig Popcorn H/Misc R	1,375.73	28.00	2,475.17	1,000.00	1,200.00	200.00	20
001-00-000.369-905	Other Miscellaneous Revenue Recovery Of Prior Yrs Exp	22,458.32	14,499.86	482.35	10,000.00	10,000.00	.00	
001-00-000.369-906	Other Miscellaneous Revenue Reimbursements / Rebates	17,525.82	.00	.00	.00	.00	.00	
001-00-000.369-911	Other Miscellaneous Revenue Disasters related reimbursements	2,546.18	.00	.00	.00	.00	.00	
	<i>Miscellaneous Revenues Totals</i>	\$14,773,463.18	\$17,815,895.31	\$15,033,969.02	\$18,014,462.12	\$17,740,239.00	(\$274,223.12)	(2%)
<i>Other Sources</i>								
001-00-000.381-105	Inter-Fund Transfers Received from W & S Fund	743,586.00	.00	.00	.00	.00	.00	
001-00-000.381-118	Inter-Fund Transfers Recvd from NS Fund 118	24,975.00	.00	.00	.00	.00	.00	
001-00-000.381-119	Inter-Fund Transfers Recvd from Beautific Trust Fund	29,033.00	.00	.00	.00	.00	.00	
001-00-000.381-121	Inter-Fund Transfers Received from LOGT Fund	1,100,000.00	1,200,000.00	1,191,666.63	1,300,000.00	.00	(1,300,000.00)	(100)
001-00-000.381-136	Inter-Fund Transfers Received from Building Fund	288,000.00	790,368.00	326,909.88	356,629.00	356,629.00	.00	
001-00-000.382-015	Contributions from Proprietary Funds Contributions from Cemetery Fund	.00	.00	.00	88,281.00	.00	(88,281.00)	(100)
001-00-000.382-100	Contributions from Proprietary Funds Contrb-Stormwater In Lieu	465,858.86	836,403.45	390,214.00	425,688.00	816,550.00	390,862.00	92
001-00-000.382-110	Contributions from Proprietary Funds Contrb-W&S Fund In Lieu	1,459,253.04	1,443,815.04	1,301,167.12	1,419,455.00	1,318,531.00	(100,924.00)	(7)
001-00-000.382-120	Contributions from Proprietary Funds Contrb-Sanitation Fd	103,795.00	90,768.00	155,912.13	170,086.00	182,701.00	12,615.00	7
001-00-000.382-130	Contributions from Proprietary Funds Contrb-DCMGC In Lieu	54,507.96	53,165.04	47,560.37	51,884.00	47,369.00	(4,515.00)	(9)
001-00-000.382-140	Contributions from Proprietary Funds Contrb-Marina Fd In Lieu	74,834.00	75,734.04	58,817.00	64,164.00	64,902.00	738.00	1
001-00-000.382-150	Contributions from Proprietary Funds Contrb-W&S In Lieu Util	1,722,900.00	2,535,768.96	2,642,060.63	2,882,248.00	3,028,000.00	145,752.00	5
001-00-000.382-300	Contributions from Proprietary Funds Contrb-W&S Fd	145,129.19	248,401.48	133,034.88	145,129.00	248,402.00	103,273.00	71
001-00-000.383-200	Installment Purchase & Capital Lease SBITAs	3,135,106.14	70,967.25	.00	.00	.00	.00	
	<i>Other Sources Totals</i>	\$9,346,978.19	\$7,345,391.26	\$6,247,342.64	\$6,903,564.00	\$6,063,084.00	(\$840,480.00)	(12%)
<i>Other Source, Continued</i>								
001-00-000.301-101	Budgetary Account Prior Year Surplus	.00	.00	.00	8,445,816.00	6,973,611.00	(1,472,205.00)	(17)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Other Source, Continued</i>								
001-00-000.303-010	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	.00	1,564,272.73	.00	(1,564,272.73)	(100)
	<i>Other Source, Continued Totals</i>	\$0.00	\$0.00	\$0.00	\$10,010,088.73	\$6,973,611.00	(\$3,036,477.73)	(30%)
	Division 000 - Administration Totals	\$173,521,743.60	\$180,169,321.27	\$170,825,119.74	\$189,321,127.02	\$201,106,067.00	\$11,784,939.98	6%
	Department 00 - Administration Totals	\$173,521,743.60	\$180,169,321.27	\$170,825,119.74	\$189,321,127.02	\$201,106,067.00	\$11,784,939.98	6%
	REVENUE TOTALS	\$173,521,743.60	\$180,169,321.27	\$170,825,119.74	\$189,321,127.02	\$201,106,067.00	\$11,784,939.98	6%
EXPENSE								
Department 11 - City Commission								
Division 000 - Administration								
Activity 511 - Legislative								
<i>Personnel Services</i>								
001-11-000-511.11-10	Personal Services Executive Salaries	126,000.00	126,000.00	126,000.00	126,000.00	126,000.00	.00	
001-11-000-511.15-10	Special Pay Expense / Mayor / Commission	30,500.04	30,500.04	30,500.04	30,500.00	30,500.00	.00	
001-11-000-511.15-20	Special Pay Car Allowance	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	.00	
001-11-000-511.21-10	FICA Taxes Employer FICA	13,767.72	13,969.85	14,079.95	14,267.00	14,267.00	.00	
001-11-000-511.23-10	Life & Health Insurance Health Insurance	44,863.20	44,863.00	32,424.12	44,863.00	44,863.00	.00	
001-11-000-511.24-10	Workers Compensation Workers Compensation	2,765.04	2,991.00	2,469.50	2,694.00	3,135.00	441.00	16
	<i>Personnel Services Totals</i>	\$247,896.00	\$248,323.89	\$235,473.61	\$248,324.00	\$248,765.00	\$441.00	0%
<i>Operating Expenditures/Expenses</i>								
001-11-000-511.31-10	Professional Services Engineering/Architectural	1,765.00	.00	.00	.00	.00	.00	
001-11-000-511.31-90	Professional Services Other Professional Services	15,000.00	41,515.00	.00	25,000.00	25,000.00	.00	
001-11-000-511.34-90	Other Contractual Services Other Contractual Services	103,200.00	98,200.00	100,695.65	103,200.00	103,200.00	.00	
001-11-000-511.40-10	Travel & Per Diem Travel & Training	6,535.19	4,443.70	3,384.89	11,900.00	7,140.00	(4,760.00)	(40)
001-11-000-511.42-10	Freight & Postage Services Postage	22.23	15.37	48.20	25.00	25.00	.00	
001-11-000-511.45-10	Insurance General Liability	5,595.00	6,036.00	5,533.00	6,036.00	7,396.00	1,360.00	23
001-11-000-511.48-15	Promotional Activities Special Events	.00	.00	884.62	.00	.00	.00	
001-11-000-511.48-17	Promotional Activities Refreshment / Food / Meetings	6,457.97	2,416.10	3,503.82	2,000.00	3,500.00	1,500.00	75
001-11-000-511.51-10	Office Supplies Stationery, Paper, Forms	.00	376.64	.00	600.00	600.00	.00	
001-11-000-511.51-15	Office Supplies Other Office Supplies	3,968.37	4,099.72	1,272.55	2,800.00	2,800.00	.00	
001-11-000-511.52-20	Operating Supplies General Operating Supplies	.00	2,938.00	.00	.00	.00	.00	
001-11-000-511.52-27	Operating Supplies Equipment < \$5,000	.00	108.15	.00	.00	.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 11 - City Commission								
Division 000 - Administration								
Activity 511 - Legislative								
<i>Operating Expenditures/Expenses</i>								
001-11-000-511.54-11	Books Pubs Subs & Memberships Subscriptions	.00	.00	.00	90.00	90.00	.00	
001-11-000-511.54-13	Books Pubs Subs & Memberships Memberships	32,033.00	57,415.30	24,352.60	46,197.00	46,197.00	.00	
001-11-000-511.54-30	Books Pubs Subs & Memberships Training & Education Costs	1,300.00	4,564.50	3,700.00	4,875.00	2,925.00	(1,950.00)	(40)
<i>Operating Expenditures/Expenses Totals</i>		<u>\$175,876.76</u>	<u>\$222,128.48</u>	<u>\$143,375.33</u>	<u>\$202,723.00</u>	<u>\$198,873.00</u>	<u>(\$3,850.00)</u>	<u>(2%)</u>
Activity 511 - Legislative Totals		<u>\$423,772.76</u>	<u>\$470,452.37</u>	<u>\$378,848.94</u>	<u>\$451,047.00</u>	<u>\$447,638.00</u>	<u>(\$3,409.00)</u>	<u>(1%)</u>
Division 000 - Administration Totals		<u>\$423,772.76</u>	<u>\$470,452.37</u>	<u>\$378,848.94</u>	<u>\$451,047.00</u>	<u>\$447,638.00</u>	<u>(\$3,409.00)</u>	<u>(1%)</u>
Division 001 - Internal Auditing								
Activity 513 - Financial & Administrative								
<i>Personnel Services</i>								
001-11-001-513.12-10	Regular Salaries/Wages Regular Salaries/Wages	.00	.00	42,118.08	106,600.00	151,164.00	44,564.00	42
001-11-001-513.15-20	Special Pay Car Allowance	.00	.00	1,100.00	2,640.00	2,640.00	.00	
001-11-001-513.21-10	FICA Taxes Employer FICA	.00	.00	3,349.72	10,912.00	12,852.00	1,940.00	18
001-11-001-513.22-20	Retirement Contributions ICMA Contributions	.00	.00	5,264.76	.00	4,534.00	4,534.00	
001-11-001-513.23-10	Life & Health Insurance Health Insurance	.00	.00	5,743.68	16,241.00	18,144.00	1,903.00	12
001-11-001-513.23-20	Life & Health Insurance Life Insurance	.00	.00	142.65	285.00	381.00	96.00	34
001-11-001-513.23-30	Life & Health Insurance Disability Insurance	.00	.00	73.40	336.00	442.00	106.00	32
001-11-001-513.24-10	Workers Compensation Workers Compensation	.00	.00	.00	.00	6,286.00	6,286.00	
001-11-001-513.25-10	Other Employee Benefits Unemployment Compensation	.00	.00	11.68	35.00	35.00	.00	
001-11-001-513.27-10	Other Employee Benefits Employee Assistance Program	.00	.00	6.24	25.00	28.00	3.00	12
<i>Personnel Services Totals</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$57,810.21</u>	<u>\$137,074.00</u>	<u>\$196,506.00</u>	<u>\$59,432.00</u>	<u>43%</u>
<i>Operating Expenditures/Expenses</i>								
001-11-001-513.31-90	Professional Services Other Professional Services	11,720.00	225.00	.00	12,926.00	.00	(12,926.00)	(100)
001-11-001-513.40-10	Travel & Per Diem Travel & Training	.00	.00	.00	5,000.00	3,000.00	(2,000.00)	(40)
001-11-001-513.42-10	Freight & Postage Services Postage	.00	.00	.00	100.00	100.00	.00	
001-11-001-513.51-15	Office Supplies Other Office Supplies	.00	.00	102.51	2,500.00	2,500.00	.00	
001-11-001-513.51-25	Office Supplies Computer Software	.00	.00	.00	2,000.00	2,000.00	.00	
001-11-001-513.54-11	Books Pubs Subs & Memberships Subscriptions	.00	.00	.00	1,000.00	1,000.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 11 - City Commission								
Division 001 - Internal Auditing								
Activity 513 - Financial & Administrative								
<i>Operating Expenditures/Expenses</i>								
001-11-001-513.54-13	Books Pubs Subs & Memberships Memberships	.00	.00	.00	2,500.00	2,500.00	.00	
001-11-001-513.54-30	Books Pubs Subs & Memberships Training & Education Costs	.00	.00	.00	3,500.00	2,100.00	(1,400.00)	(40)
<i>Operating Expenditures/Expenses Totals</i>		\$11,720.00	\$225.00	\$102.51	\$29,526.00	\$13,200.00	(\$16,326.00)	(55%)
Activity 513 - Financial & Administrative Totals		\$11,720.00	\$225.00	\$57,912.72	\$166,600.00	\$209,706.00	\$43,106.00	26%
Division 001 - Internal Auditing Totals		\$11,720.00	\$225.00	\$57,912.72	\$166,600.00	\$209,706.00	\$43,106.00	26%
Department 11 - City Commission Totals		\$435,492.76	\$470,677.37	\$436,761.66	\$617,647.00	\$657,344.00	\$39,697.00	6%
Department 12 - City Manager								
Division 000 - Administration								
Activity 512 - Executive								
<i>Personnel Services</i>								
001-12-000-512.12-10	Regular Salaries/Wages Regular Salaries/Wages	574,129.28	672,920.79	650,476.96	709,408.00	685,992.00	(23,416.00)	(3)
001-12-000-512.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	15,204.34	19,086.77	3,894.24	20,000.00	20,000.00	.00	
001-12-000-512.14-10	Overtime Overtime /Call-Out Pay	.00	1,529.52	171.93	.00	.00	.00	
001-12-000-512.14-30	Overtime Special Events	.00	.00	2,705.25	.00	.00	.00	
001-12-000-512.15-20	Special Pay Car Allowance	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	.00	
001-12-000-512.21-10	FICA Taxes Employer FICA	40,659.78	48,464.89	46,089.69	49,965.00	50,445.00	480.00	1
001-12-000-512.22-10	Retirement Contributions General Employees Retirement	8,568.00	9,173.00	53,621.21	10,934.00	40,744.00	29,810.00	273
001-12-000-512.22-20	Retirement Contributions ICMA Contributions	54,106.63	28,527.62	22,110.91	23,480.00	24,759.00	1,279.00	5
001-12-000-512.23-10	Life & Health Insurance Health Insurance	67,294.92	94,213.00	95,488.68	96,906.00	116,310.00	19,404.00	20
001-12-000-512.23-20	Life & Health Insurance Life Insurance	1,377.00	1,669.80	2,013.06	2,321.00	2,378.00	57.00	2
001-12-000-512.23-30	Life & Health Insurance Disability Insurance	1,325.64	1,556.07	1,540.94	1,705.00	2,148.00	443.00	26
001-12-000-512.24-10	Workers Compensation Workers Compensation	5,570.04	5,996.04	4,950.88	5,401.00	5,401.00	.00	
001-12-000-512.25-10	Other Employee Benefits Unemployment Compensation	162.06	200.02	183.96	211.00	210.00	(1.00)	
001-12-000-512.27-10	Other Employee Benefits Employee Assistance Program	95.92	60.07	124.80	150.00	165.00	15.00	10
<i>Personnel Services Totals</i>		\$780,493.61	\$895,397.59	\$895,372.51	\$932,481.00	\$960,552.00	\$28,071.00	3%
<i>Operating Expenditures/Expenses</i>								
001-12-000-512.31-90	Professional Services Other Professional Services	86,827.00	66,681.00	13,963.00	50,000.00	50,000.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 12 - City Manager								
Division 000 - Administration								
Activity 512 - Executive								
<i>Operating Expenditures/Expenses</i>								
001-12-000-512.34-90	Other Contractual Services Other Contractual Services	13,080.00	18,150.00	63,649.99	80,000.00	22,000.00	(58,000.00)	(73)
001-12-000-512.40-10	Travel & Per Diem Travel & Training	1,707.13	1,131.73	7,484.67	15,000.00	7,200.00	(7,800.00)	(52)
001-12-000-512.40-20	Travel & Per Diem Non-Employee Travel	.00	.00	3,895.23	.00	.00	.00	
001-12-000-512.42-10	Freight & Postage Services Postage	105.38	87.49	211.93	500.00	400.00	(100.00)	(20)
001-12-000-512.45-10	Insurance General Liability	21,648.00	25,932.96	23,771.88	25,933.00	31,778.00	5,845.00	23
001-12-000-512.47-10	Printing & Binding Printing & Binding	.00	29.90	292.68	1,000.00	.00	(1,000.00)	(100)
001-12-000-512.48-10	Promotional Activities Marketing	.00	3,689.78	.00	2,500.00	2,500.00	.00	
001-12-000-512.48-17	Promotional Activities Refreshment / Food / Meetings	825.29	1,418.02	2,074.66	600.00	1,000.00	400.00	67
001-12-000-512.51-10	Office Supplies Stationery, Paper, Forms	1,087.00	.00	708.75	1,000.00	1,000.00	.00	
001-12-000-512.51-15	Office Supplies Other Office Supplies	3,745.68	4,312.11	3,572.60	4,500.00	4,500.00	.00	
001-12-000-512.51-20	Office Supplies Office Equipment < \$5,000	.00	584.98	399.62	1,000.00	1,000.00	.00	
001-12-000-512.52-20	Operating Supplies General Operating Supplies	192.06	.00	238.80	1,000.00	1,000.00	.00	
001-12-000-512.54-13	Books Pubs Subs & Memberships Memberships	4,645.58	4,224.17	5,604.89	6,516.00	4,151.00	(2,365.00)	(36)
001-12-000-512.54-30	Books Pubs Subs & Memberships Training & Education Costs	975.00	1,100.00	2,732.64	5,500.00	3,300.00	(2,200.00)	(40)
<i>Operating Expenditures/Expenses Totals</i>		\$134,838.12	\$127,342.14	\$128,601.34	\$195,049.00	\$129,829.00	(\$65,220.00)	(33%)
Activity 512 - Executive Totals		\$915,331.73	\$1,022,739.73	\$1,023,973.85	\$1,127,530.00	\$1,090,381.00	(\$37,149.00)	(3%)
Division 000 - Administration Totals		\$915,331.73	\$1,022,739.73	\$1,023,973.85	\$1,127,530.00	\$1,090,381.00	(\$37,149.00)	(3%)
Division 010 - Communications								
Activity 512 - Executive								
<i>Operating Expenditures/Expenses</i>								
001-12-010-512.45-10	Insurance General Liability	.00	.00	.00	.00	.00	.00	
001-12-010-512.51-15	Office Supplies Other Office Supplies	386.51	.00	.00	.00	.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$386.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Activity 512 - Executive Totals		\$386.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Division 010 - Communications Totals		\$386.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Division 015 - Education								
Activity 512 - Executive								
<i>Personnel Services</i>								
001-12-015-512.12-10	Regular Salaries/Wages Regular Salaries/Wages	57,430.70	88,699.87	95,180.16	88,652.00	105,070.00	16,418.00	19
001-12-015-512.15-20	Special Pay Car Allowance	1,980.00	2,640.00	2,640.00	2,640.00	2,640.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 12 - City Manager								
Division 015 - Education								
Activity 512 - Executive								
<i>Personnel Services</i>								
001-12-015-512.21-10	FICA Taxes Employer FICA	4,542.82	6,711.66	7,196.13	7,185.00	8,485.00	1,300.00	18
001-12-015-512.22-10	Retirement Contributions General Employees Retirement	.00	1,830.00	10,646.21	2,181.00	7,785.00	5,604.00	257
001-12-015-512.22-20	Retirement Contributions ICMA Contributions	717.17	2,660.96	2,855.36	2,660.00	3,200.00	540.00	20
001-12-015-512.23-10	Life & Health Insurance Health Insurance	12,600.65	15,702.18	17,949.00	15,702.00	19,384.00	3,682.00	23
001-12-015-512.23-20	Life & Health Insurance Life Insurance	144.00	216.00	261.58	285.00	285.00	.00	
001-12-015-512.23-30	Life & Health Insurance Disability Insurance	117.35	210.52	233.97	211.00	311.00	100.00	47
001-12-015-512.25-10	Other Employee Benefits Unemployment Compensation	26.28	35.04	32.12	35.00	35.00	.00	
001-12-015-512.27-10	Other Employee Benefits Employee Assistance Program	14.08	10.68	22.88	25.00	27.00	2.00	8
<i>Personnel Services Totals</i>		\$77,573.05	\$118,716.91	\$137,017.41	\$119,576.00	\$147,222.00	\$27,646.00	23%
<i>Operating Expenditures/Expenses</i>								
001-12-015-512.31-90	Professional Services Other Professional Services	64,799.75	.00	.00	.00	.00	.00	
001-12-015-512.40-10	Travel & Per Diem Travel & Training	.00	1,486.05	3,571.01	3,500.00	300.00	(3,200.00)	(91)
001-12-015-512.45-10	Insurance General Liability	5,139.00	6,156.00	5,643.00	6,156.00	7,544.00	1,388.00	23
001-12-015-512.47-10	Printing & Binding Printing & Binding	.00	.00	.00	.00	500.00	500.00	
001-12-015-512.48-15	Promotional Activities Special Events	6,636.53	6,078.03	5,661.47	20,000.00	15,000.00	(5,000.00)	(25)
001-12-015-512.48-17	Promotional Activities Refreshment / Food / Meetings	.00	.00	172.74	1,500.00	1,500.00	.00	
001-12-015-512.49-66	Other Current Charges Grade Level Read	.00	1,499.97	815.35	8,000.00	8,000.00	.00	
001-12-015-512.51-15	Office Supplies Other Office Supplies	52.91	.00	.00	300.00	300.00	.00	
001-12-015-512.54-30	Books Pubs Subs & Memberships Training & Education Costs	2,000.00	550.00	199.00	1,700.00	1,020.00	(680.00)	(40)
<i>Operating Expenditures/Expenses Totals</i>		\$78,628.19	\$15,770.05	\$16,062.57	\$41,156.00	\$34,164.00	(\$6,992.00)	(17%)
<i>Grants and Aids</i>								
001-12-015-512.82-60	Grants Aid to Private Organizations Other Grants & Aid	143,000.00	334,090.00	143,000.00	288,000.00	.00	(288,000.00)	(100)
<i>Grants and Aids Totals</i>		\$143,000.00	\$334,090.00	\$143,000.00	\$288,000.00	\$0.00	(\$288,000.00)	(100%)
Activity 512 - Executive Totals		\$299,201.24	\$468,576.96	\$296,079.98	\$448,732.00	\$181,386.00	(\$267,346.00)	(60%)
Division 015 - Education Totals		\$299,201.24	\$468,576.96	\$296,079.98	\$448,732.00	\$181,386.00	(\$267,346.00)	(60%)
Division 060 - Economic Development								
Activity 559 - Other Economic Environment								
<i>Personnel Services</i>								
001-12-060-559.12-10	Regular Salaries/Wages Regular Salaries/Wages	73,020.20	84,684.80	82,799.20	89,716.00	93,055.00	3,339.00	4



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	12 - City Manager							
Division	060 - Economic Development							
Activity	559 - Other Economic Environment							
<i>Personnel Services</i>								
001-12-060-559.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	2,159.94	.00	.00	.00	.00	.00	
001-12-060-559.15-20	Special Pay Car Allowance	1,760.00	2,640.00	2,640.00	2,640.00	2,640.00	.00	
001-12-060-559.21-10	FICA Taxes Employer FICA	5,827.11	6,870.73	6,726.60	7,272.00	7,538.00	266.00	4
001-12-060-559.22-10	Retirement Contributions General Employees Retirement	6,886.00	7,373.00	9,258.51	8,787.00	6,894.00	(1,893.00)	(22)
001-12-060-559.22-20	Retirement Contributions ICMA Contributions	188.56	2,540.55	2,484.03	2,691.00	2,834.00	143.00	5
001-12-060-559.23-10	Life & Health Insurance Health Insurance	23,835.13	15,702.18	17,949.00	16,240.00	19,384.00	3,144.00	19
001-12-060-559.23-20	Life & Health Insurance Life Insurance	220.80	288.00	348.70	380.00	380.00	.00	
001-12-060-559.23-30	Life & Health Insurance Disability Insurance	160.92	201.94	203.42	214.00	275.00	61.00	29
001-12-060-559.25-10	Other Employee Benefits Unemployment Compensation	32.12	35.04	32.12	35.00	35.00	.00	
001-12-060-559.27-10	Other Employee Benefits Employee Assistance Program	17.60	10.68	22.88	24.00	27.00	3.00	13
<i>Personnel Services Totals</i>		\$114,108.38	\$120,346.92	\$122,464.46	\$127,999.00	\$133,062.00	\$5,063.00	4%
<i>Operating Expenditures/Expenses</i>								
001-12-060-559.34-90	Other Contractual Services Other Contractual Services	128,671.95	13,936.70	750.00	40,000.00	5,000.00	(35,000.00)	(88)
001-12-060-559.40-10	Travel & Per Diem Travel & Training	2,354.23	1,850.17	.00	4,300.00	1,500.00	(2,800.00)	(65)
001-12-060-559.45-10	Insurance General Liability	4,215.00	5,049.00	4,628.25	5,049.00	6,187.00	1,138.00	23
001-12-060-559.48-10	Promotional Activities Marketing	468.00	9,602.15	4,661.08	23,000.00	21,800.00	(1,200.00)	(5)
001-12-060-559.48-17	Promotional Activities Refreshment / Food / Meetings	.00	.00	39.26	1,500.00	1,200.00	(300.00)	(20)
001-12-060-559.51-15	Office Supplies Other Office Supplies	.00	.00	.00	2,000.00	2,000.00	.00	
001-12-060-559.51-20	Office Supplies Office Equipment < \$5,000	.00	.00	.00	1,399.00	1,399.00	.00	
001-12-060-559.54-13	Books Pubs Subs & Memberships Memberships	525.00	750.00	770.00	1,175.00	810.00	(365.00)	(31)
001-12-060-559.54-30	Books Pubs Subs & Memberships Training & Education Costs	1,760.00	3,121.67	.00	1,500.00	1,020.00	(480.00)	(32)
<i>Operating Expenditures/Expenses Totals</i>		\$137,994.18	\$34,309.69	\$10,848.59	\$79,923.00	\$40,916.00	(\$39,007.00)	(49%)
Activity 559 - Other Economic Environment Totals		\$252,102.56	\$154,656.61	\$133,313.05	\$207,922.00	\$173,978.00	(\$33,944.00)	(16%)
Division 060 - Economic Development Totals		\$252,102.56	\$154,656.61	\$133,313.05	\$207,922.00	\$173,978.00	(\$33,944.00)	(16%)
Division 070 - Sustainability Resilience								
Activity 513 - Financial & Administrative								
<i>Personnel Services</i>								
001-12-070-513.12-10	Regular Salaries/Wages Regular Salaries/Wages	152,638.05	176,884.93	145,008.98	191,037.00	69,397.00	(121,640.00)	(64)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	12 - City Manager							
Division	070 - Sustainability Resilience							
Activity	513 - Financial & Administrative							
<i>Personnel Services</i>								
001-12-070-513.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	.00	7,882.57	.00	.00	.00	
001-12-070-513.14-10	Overtime Overtime /Call-Out Pay	19.82	.00	.00	.00	.00	.00	
001-12-070-513.21-10	FICA Taxes Employer FICA	11,446.83	13,290.05	11,535.73	14,615.00	8,928.00	(5,687.00)	(39)
001-12-070-513.22-10	Retirement Contributions General Employees Retirement	10,746.00	11,506.00	16,306.82	13,714.00	7,008.00	(6,706.00)	(49)
001-12-070-513.23-10	Life & Health Insurance Health Insurance	29,908.84	31,404.00	30,154.32	32,481.00	17,472.00	(15,009.00)	(46)
001-12-070-513.23-20	Life & Health Insurance Life Insurance	388.80	378.00	451.82	571.00	190.00	(381.00)	(67)
001-12-070-513.23-30	Life & Health Insurance Disability Insurance	358.71	399.61	358.40	457.00	280.00	(177.00)	(39)
001-12-070-513.24-10	Workers Compensation Workers Compensation	525.96	566.04	518.87	566.00	593.00	27.00	5
001-12-070-513.25-10	Other Employee Benefits Unemployment Compensation	70.08	64.24	55.48	70.00	35.00	(35.00)	(50)
001-12-070-513.27-10	Other Employee Benefits Employee Assistance Program	42.24	18.69	39.52	50.00	27.00	(23.00)	(46)
<i>Personnel Services Totals</i>		\$206,145.33	\$234,511.56	\$212,312.51	\$253,561.00	\$103,930.00	(\$149,631.00)	(59%)
<i>Operating Expenditures/Expenses</i>								
001-12-070-513.31-90	Professional Services Other Professional Services	.00	11,826.94	40,000.00	50,000.00	.00	(50,000.00)	(100)
001-12-070-513.34-90	Other Contractual Services Other Contractual Services	3,192.33	2,906.50	13,300.00	20,500.00	20,500.00	.00	
001-12-070-513.40-10	Travel & Per Diem Travel & Training	.00	3,593.25	4,245.48	5,500.00	800.00	(4,700.00)	(85)
001-12-070-513.42-10	Freight & Postage Services Postage	.00	.00	.00	500.00	500.00	.00	
001-12-070-513.44-45	Rentals & Leases Vehicle Rental / Garage	.00	.00	1,618.87	1,766.00	2,020.00	254.00	14
001-12-070-513.45-10	Insurance General Liability	4,761.96	5,705.04	5,229.62	5,705.00	6,991.00	1,286.00	23
001-12-070-513.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	.00	.00	216.24	600.00	600.00	.00	
001-12-070-513.47-10	Printing & Binding Printing & Binding	131.11	826.00	730.07	2,100.00	2,100.00	.00	
001-12-070-513.48-17	Promotional Activities Refreshment / Food / Meetings	473.19	87.01	100.00	1,250.00	1,250.00	.00	
001-12-070-513.51-10	Office Supplies Stationery, Paper, Forms	.00	20.48	.00	.00	.00	.00	
001-12-070-513.51-15	Office Supplies Other Office Supplies	53.54	268.94	.00	.00	.00	.00	
001-12-070-513.52-20	Operating Supplies General Operating Supplies	529.57	4,433.67	1,243.84	9,750.00	9,750.00	.00	
001-12-070-513.54-13	Books Pubs Subs & Memberships Memberships	5,270.00	5,999.18	5,670.00	6,675.00	7,925.00	1,250.00	19
001-12-070-513.54-30	Books Pubs Subs & Memberships Training & Education Costs	1,244.00	270.00	1,000.00	1,300.00	780.00	(520.00)	(40)
<i>Operating Expenditures/Expenses Totals</i>		\$15,655.70	\$35,937.01	\$73,354.12	\$105,646.00	\$53,216.00	(\$52,430.00)	(50%)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 12 - City Manager								
Division 070 - Sustainability Resilience								
Activity 513 - Financial & Administrative								
<i>Capital Outlay</i>								
001-12-070-513.64-20	Machinery & Equipment Automotive	.00	20,193.50	.00	.00	.00	.00	
	<i>Capital Outlay Totals</i>	\$0.00	\$20,193.50	\$0.00	\$0.00	\$0.00	\$0.00	+++
Activity 513 - Financial & Administrative	Totals	\$221,801.03	\$290,642.07	\$285,666.63	\$359,207.00	\$157,146.00	(\$202,061.00)	(56%)
Division 070 - Sustainability Resilience	Totals	\$221,801.03	\$290,642.07	\$285,666.63	\$359,207.00	\$157,146.00	(\$202,061.00)	(56%)
Department 12 - City Manager	Totals	\$1,688,823.07	\$1,936,615.37	\$1,739,033.51	\$2,143,391.00	\$1,602,891.00	(\$540,500.00)	(25%)
Department 13 - Finance								
Division 000 - Administration								
Activity 513 - Financial & Administrative								
<i>Personnel Services</i>								
001-13-000-513.12-10	Regular Salaries/Wages Regular	1,224,711.86	1,333,054.80	1,373,131.40	1,617,922.47	1,676,842.00	58,919.53	4
001-13-000-513.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	2,173.20	16,240.18	29,717.17	.00	.00	.00	
001-13-000-513.13-10	Other Salaries/ Wages Part Time Wages	116,952.97	144,010.80	119,101.00	152,547.00	152,547.00	.00	
001-13-000-513.14-10	Overtime Overtime /Call-Out Pay	43.06	226.08	772.88	600.00	600.00	.00	
001-13-000-513.15-20	Special Pay Car Allowance	1,716.00	2,101.00	1,980.00	1,716.00	2,640.00	924.00	54
001-13-000-513.15-50	Special Pay Incentive Pay	.00	2,993.00	.00	.00	.00	.00	
001-13-000-513.15-60	Special Pay Other Taxable Pay	.00	.00	10,000.00	.00	.00	.00	
001-13-000-513.21-10	FICA Taxes Employer FICA	101,675.74	113,267.48	116,749.68	135,642.74	139,267.00	3,624.26	3
001-13-000-513.22-10	Retirement Contributions General Employees Retirement	87,383.00	93,560.00	124,518.38	129,430.98	88,658.00	(40,772.98)	(32)
001-13-000-513.22-20	Retirement Contributions ICMA Contributions	26,972.84	31,738.53	30,651.31	38,195.00	42,858.00	4,663.00	12
001-13-000-513.23-10	Life & Health Insurance Health Insurance	206,631.08	215,352.29	243,526.48	269,176.92	289,531.00	20,354.08	8
001-13-000-513.23-20	Life & Health Insurance Life Insurance	3,211.92	3,388.92	4,156.24	4,948.56	5,060.00	111.44	2
001-13-000-513.23-30	Life & Health Insurance Disability Insurance	2,845.78	3,106.41	3,243.61	3,892.91	4,422.00	529.09	14
001-13-000-513.24-10	Workers Compensation Workers Compensation	9,606.00	10,383.96	8,573.62	9,353.00	10,886.00	1,533.00	16
001-13-000-513.25-10	Other Employee Benefits Unemployment Compensation	650.04	677.03	625.44	662.34	595.00	(67.34)	(10)
001-13-000-513.27-10	Other Employee Benefits Employee Assistance Program	340.64	175.20	387.28	473.86	465.00	(8.86)	(2)
	<i>Personnel Services Totals</i>	\$1,784,914.13	\$1,970,275.68	\$2,067,134.49	\$2,364,561.78	\$2,414,371.00	\$49,809.22	2%
<i>Operating Expenditures/Expenses</i>								
001-13-000-513.31-11	Professional Services Investment Services	24,624.85	9,381.53	19,318.33	22,040.00	22,040.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 13 - Finance								
Division 000 - Administration								
Activity 513 - Financial & Administrative								
<i>Operating Expenditures/Expenses</i>								
001-13-000-513.31-90	Professional Services Other Professional Services	156,269.80	194,698.14	157,905.36	152,739.00	152,739.00	.00	
001-13-000-513.32-10	Accounting & Auditing Audit & Accounting Fees	81,102.97	84,481.90	77,034.29	75,632.00	75,632.00	.00	
001-13-000-513.34-10	Other Contractual Services Temporary Services	31,448.18	24,015.91	8,664.82	5,000.00	5,000.00	.00	
001-13-000-513.34-90	Other Contractual Services Other Contractual Services	.00	3,618.00	.00	21,630.00	21,630.00	.00	
001-13-000-513.40-10	Travel & Per Diem Travel & Training	4,166.59	3,765.09	(2,323.12)	6,250.00	3,750.00	(2,500.00)	(40)
001-13-000-513.40-20	Travel & Per Diem Non-Employee Travel	.00	.00	761.07	.00	.00	.00	
001-13-000-513.42-10	Freight & Postage Services Postage	4,920.60	6,488.17	6,607.56	5,800.00	5,800.00	.00	
001-13-000-513.42-20	Freight & Postage Services Express Charges / Messenger	.00	109.50	229.84	150.00	150.00	.00	
001-13-000-513.45-10	Insurance General Liability	34,737.00	37,481.04	34,357.62	37,481.00	45,929.00	8,448.00	23
001-13-000-513.46-20	Repair and Maintenance Service Building Maintenance	.00	20,267.10	.00	.00	.00	.00	
001-13-000-513.47-10	Printing & Binding Printing & Binding	946.94	1,142.60	.00	1,000.00	1,000.00	.00	
001-13-000-513.48-17	Promotional Activities Refreshment / Food / Meetings	419.18	66.24	.00	2,300.00	2,300.00	.00	
001-13-000-513.49-50	Other Current Charges Advertising	2,299.35	126.55	1,727.99	2,500.00	2,500.00	.00	
001-13-000-513.51-10	Office Supplies Stationery, Paper, Forms	1,408.41	2,504.96	3,748.30	2,000.00	2,000.00	.00	
001-13-000-513.51-15	Office Supplies Other Office Supplies	11,908.02	9,484.58	11,013.36	7,000.00	7,000.00	.00	
001-13-000-513.51-20	Office Supplies Office Equipment < \$5,000	1,038.98	1,265.88	.00	2,000.00	2,000.00	.00	
001-13-000-513.51-25	Office Supplies Computer Software	6,027.27	44,185.38	22,239.36	31,697.00	16,264.00	(15,433.00)	(49)
001-13-000-513.52-27	Operating Supplies Equipment < \$5,000	.00	912.96	.00	.00	.00	.00	
001-13-000-513.54-13	Books Pubs Subs & Memberships Memberships	8,890.41	6,875.87	4,298.23	5,069.00	5,069.00	.00	
001-13-000-513.54-30	Books Pubs Subs & Memberships Training & Education Costs	1,951.39	13,072.00	(1,076.00)	4,600.00	2,760.00	(1,840.00)	(40)
001-13-000-513.54-40	Books Pubs Subs & Memberships Tuition Reimbursement	1,096.79	1,577.82	905.40	4,890.00	4,890.00	.00	
001-13-000-513.54-90	Books Pubs Subs & Memberships Other Books/Membership Costs	.00	.00	.00	1,250.00	1,250.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$373,256.73	\$465,521.22	\$345,412.41	\$391,028.00	\$379,703.00	(\$11,325.00)	(3%)
Activity 513 - Financial & Administrative Totals		\$2,158,170.86	\$2,435,796.90	\$2,412,546.90	\$2,755,589.78	\$2,794,074.00	\$38,484.22	1%
Division 000 - Administration Totals		\$2,158,170.86	\$2,435,796.90	\$2,412,546.90	\$2,755,589.78	\$2,794,074.00	\$38,484.22	1%



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 13 - Finance								
Division 019 - Purchasing								
Activity 513 - Financial & Administrative								
<i>Personnel Services</i>								
001-13-019-513.12-10	Regular Salaries/Wages Regular Salaries/Wages	351,757.43	355,393.24	361,855.21	453,315.00	454,402.00	1,087.00	
001-13-019-513.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	14,724.15	3,587.85	1,646.40	.00	.00	.00	
001-13-019-513.14-10	Overtime Overtime /Call-Out Pay	.00	391.55	.00	.00	.00	.00	
001-13-019-513.21-10	FICA Taxes Employer FICA	27,303.18	26,651.53	27,472.89	34,679.00	35,549.00	870.00	3
001-13-019-513.22-10	Retirement Contributions General Employees Retirement	37,780.00	43,623.00	40,194.32	51,991.00	33,670.00	(18,321.00)	(35)
001-13-019-513.22-20	Retirement Contributions ICMA Contributions	.00	401.32	2,967.28	3,598.00	3,365.00	(233.00)	(6)
001-13-019-513.23-10	Life & Health Insurance Health Insurance	106,986.71	95,543.00	67,864.33	96,905.00	94,442.00	(2,463.00)	(3)
001-13-019-513.23-20	Life & Health Insurance Life Insurance	912.00	1,047.60	1,299.86	1,655.00	1,655.00	.00	
001-13-019-513.23-30	Life & Health Insurance Disability Insurance	774.27	832.34	865.00	1,096.00	1,347.00	251.00	23
001-13-019-513.24-10	Workers Compensation Workers Compensation	3,303.96	3,572.04	2,948.88	3,217.00	3,745.00	528.00	16
001-13-019-513.25-10	Other Employee Benefits Unemployment Compensation	172.28	175.20	160.60	210.00	210.00	.00	
001-13-019-513.27-10	Other Employee Benefits Employee Assistance Program	95.04	53.40	110.24	150.00	164.00	14.00	9
<i>Personnel Services Totals</i>		\$543,809.02	\$531,272.07	\$507,385.01	\$646,816.00	\$628,549.00	(\$18,267.00)	(3%)
<i>Operating Expenditures/Expenses</i>								
001-13-019-513.31-90	Professional Services Other Professional Services	.00	14,737.50	4,996.50	20,000.00	20,000.00	.00	
001-13-019-513.34-90	Other Contractual Services Other Contractual Services	.00	15,487.50	.00	27,000.00	.00	(27,000.00)	(100)
001-13-019-513.40-10	Travel & Per Diem Travel & Training	3,002.95	4,252.33	7,876.75	6,450.00	9,000.00	2,550.00	40
001-13-019-513.42-10	Freight & Postage Services Postage	49.48	102.93	51.67	250.00	250.00	.00	
001-13-019-513.45-10	Insurance General Liability	12,234.00	13,200.00	12,100.00	13,200.00	16,175.00	2,975.00	23
001-13-019-513.46-20	Repair and Maintenance Service Building Maintenance	.00	15,063.19	.00	.00	.00	.00	
001-13-019-513.48-17	Promotional Activities Refreshment / Food / Meetings	.00	88.50	.00	2,000.00	1,000.00	(1,000.00)	(50)
001-13-019-513.48-20	Promotional Activities Other Promotional Costs	.00	6,539.86	1,090.00	7,000.00	5,000.00	(2,000.00)	(29)
001-13-019-513.49-50	Other Current Charges Advertising	1,978.30	2,101.74	.00	6,000.00	2,000.00	(4,000.00)	(67)
001-13-019-513.51-10	Office Supplies Stationery, Paper, Forms	608.39	349.93	181.30	700.00	400.00	(300.00)	(43)
001-13-019-513.51-15	Office Supplies Other Office Supplies	4,335.91	1,329.51	2,308.12	1,650.00	2,500.00	850.00	52
001-13-019-513.54-10	Books Pubs Subs & Memberships Books & Publications	.00	39.92	58.00	500.00	500.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 13 - Finance								
Division 019 - Purchasing								
Activity 513 - Financial & Administrative								
<i>Operating Expenditures/Expenses</i>								
001-13-019-513.54-11	Books Pubs Subs & Memberships Subscriptions	12,180.00	12,545.40	.00	15,000.00	15,000.00	.00	
001-13-019-513.54-13	Books Pubs Subs & Memberships Memberships	545.00	1,059.96	365.00	1,215.00	1,650.00	435.00	36
001-13-019-513.54-30	Books Pubs Subs & Memberships Training & Education Costs	5,903.20	4,929.84	9,825.95	15,000.00	21,000.00	6,000.00	40
001-13-019-513.54-40	Books Pubs Subs & Memberships Tuition Reimbursement	.00	1,829.61	.00	3,000.00	3,000.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$40,837.23	\$93,657.72	\$38,853.29	\$118,965.00	\$97,475.00	(\$21,490.00)	(18%)
Activity 513 - Financial & Administrative Totals		\$584,646.25	\$624,929.79	\$546,238.30	\$765,781.00	\$726,024.00	(\$39,757.00)	(5%)
Division 019 - Purchasing Totals		\$584,646.25	\$624,929.79	\$546,238.30	\$765,781.00	\$726,024.00	(\$39,757.00)	(5%)
Department 13 - Finance Totals		\$2,742,817.11	\$3,060,726.69	\$2,958,785.20	\$3,521,370.78	\$3,520,098.00	(\$1,272.78)	0%
Department 14 - City Attorney								
Division 000 - Administration								
Activity 514 - Legal Counsel								
<i>Personnel Services</i>								
001-14-000-514.12-10	Regular Salaries/Wages Regular Salaries/Wages	806,223.12	912,498.65	940,169.89	975,390.80	1,075,333.00	99,942.20	10
001-14-000-514.13-10	Other Salaries/ Wages Part Time Wages	43,949.53	45,358.90	42,366.58	47,700.00	50,085.00	2,385.00	5
001-14-000-514.15-20	Special Pay Car Allowance	13,920.00	15,460.00	16,560.00	16,560.00	16,560.00	.00	
001-14-000-514.21-10	FICA Taxes Employer FICA	61,099.84	67,601.14	70,084.40	73,242.00	73,425.00	183.00	
001-14-000-514.22-10	Retirement Contributions General Employees Retirement	55,526.00	59,451.00	103,187.89	70,856.00	77,043.00	6,187.00	9
001-14-000-514.22-20	Retirement Contributions ICMA Contributions	21,252.97	20,009.70	19,073.20	22,183.00	22,183.00	.00	
001-14-000-514.23-10	Life & Health Insurance Health Insurance	89,726.52	109,916.00	125,643.00	113,147.00	135,695.00	22,548.00	20
001-14-000-514.23-20	Life & Health Insurance Life Insurance	1,856.76	2,060.76	2,559.04	2,697.00	2,697.00	.00	
001-14-000-514.23-30	Life & Health Insurance Disability Insurance	1,903.00	2,132.39	2,267.87	2,310.00	2,310.00	.00	
001-14-000-514.24-10	Workers Compensation Workers Compensation	4,380.00	4,734.96	3,908.63	4,264.00	4,963.00	699.00	16
001-14-000-514.25-10	Other Employee Benefits Unemployment Compensation	280.32	315.36	289.08	281.00	298.00	17.00	6
001-14-000-514.27-10	Other Employee Benefits Employee Assistance Program	147.84	84.55	183.04	200.00	200.00	.00	
<i>Personnel Services Totals</i>		\$1,100,265.90	\$1,239,623.41	\$1,326,292.62	\$1,328,830.80	\$1,460,792.00	\$131,961.20	10%
<i>Operating Expenditures/Expenses</i>								
001-14-000-514.31-20	Professional Services Legal Services	81,112.06	197,380.91	219,001.36	250,000.00	257,000.00	7,000.00	3



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 14 - City Attorney								
Division 000 - Administration								
Activity 514 - Legal Counsel								
<i>Operating Expenditures/Expenses</i>								
001-14-000-514.31-90	Professional Services Other Professional Services	53,802.60	54,397.08	12,260.50	34,900.00	51,500.00	16,600.00	48
001-14-000-514.33-10	Court Reporter Services Court Reporter Services	200.00	989.05	697.50	2,500.00	2,500.00	.00	
001-14-000-514.34-90	Other Contractual Services Other Contractual Services	643.22	636.49	707.47	800.00	921.00	121.00	15
001-14-000-514.40-10	Travel & Per Diem Travel & Training	314.76	2,612.00	210.00	500.00	1,590.00	1,090.00	218
001-14-000-514.42-10	Freight & Postage Services Postage	53.69	221.58	219.37	100.00	300.00	200.00	200
001-14-000-514.42-20	Freight & Postage Services Express Charges / Messenger	.00	357.79	79.50	155.00	250.00	95.00	61
001-14-000-514.43-10	Utility Services Electricity	8,612.97	7,939.59	6,172.90	10,439.00	12,736.00	2,297.00	22
001-14-000-514.43-15	Utility Services Water & Sewer	1,076.53	1,428.55	1,686.93	1,234.00	1,575.00	341.00	28
001-14-000-514.43-20	Utility Services Irrigation Water	189.00	7,897.75	(510.39)	201.00	8,135.00	7,934.00	3,947
001-14-000-514.43-25	Utility Services Stormwater Assessment Fee	.00	207.00	.00	646.00	.00	(646.00)	(100)
001-14-000-514.45-10	Insurance General Liability	23,067.00	24,890.04	22,815.87	24,890.00	30,500.00	5,610.00	23
001-14-000-514.46-20	Repair and Maintenance Service Building Maintenance	.00	.00	14,369.15	15,100.00	25,000.00	9,900.00	66
001-14-000-514.51-10	Office Supplies Stationery, Paper, Forms	220.72	123.97	177.96	810.20	550.00	(260.20)	(32)
001-14-000-514.51-15	Office Supplies Other Office Supplies	1,427.38	1,545.76	1,780.89	2,000.00	2,000.00	.00	
001-14-000-514.51-20	Office Supplies Office Equipment < \$5,000	215.99	.00	237.49	325.00	.00	(325.00)	(100)
001-14-000-514.51-25	Office Supplies Computer Software	1,775.00	33.95	.00	.00	.00	.00	
001-14-000-514.54-11	Books Pubs Subs & Memberships Subscriptions	359.98	16,235.98	359.98	475.00	550.00	75.00	16
001-14-000-514.54-13	Books Pubs Subs & Memberships Memberships	14,552.87	19,888.29	17,723.97	21,086.00	22,304.00	1,218.00	6
001-14-000-514.54-30	Books Pubs Subs & Memberships Training & Education Costs	1,400.00	1,675.00	2,000.00	2,000.00	1,350.00	(650.00)	(33)
<i>Operating Expenditures/Expenses Totals</i>		\$189,023.77	\$338,460.78	\$299,990.45	\$368,161.20	\$418,761.00	\$50,599.80	14%
Activity 514 - Legal Counsel Totals		\$1,289,289.67	\$1,578,084.19	\$1,626,283.07	\$1,696,992.00	\$1,879,553.00	\$182,561.00	11%
Division 000 - Administration Totals		\$1,289,289.67	\$1,578,084.19	\$1,626,283.07	\$1,696,992.00	\$1,879,553.00	\$182,561.00	11%
Department 14 - City Attorney Totals		\$1,289,289.67	\$1,578,084.19	\$1,626,283.07	\$1,696,992.00	\$1,879,553.00	\$182,561.00	11%
Department 15 - City Clerk								
Division 000 - Administration								
Activity 512 - Executive								
<i>Personnel Services</i>								
001-15-000-512.12-10	Regular Salaries/Wages Regular Salaries/Wages	380,302.94	399,983.32	327,449.88	428,548.00	399,447.00	(29,101.00)	(7)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	15 - City Clerk							
Division	000 - Administration							
Activity	512 - Executive							
<i>Personnel Services</i>								
001-15-000-512.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	18,478.67	.00	.00	.00	.00	
001-15-000-512.14-10	Overtime Overtime /Call-Out Pay	513.64	976.59	380.55	2,000.00	2,000.00	.00	
001-15-000-512.15-20	Special Pay Car Allowance	2,640.00	2,640.00	1,980.00	2,640.00	2,640.00	.00	
001-15-000-512.15-60	Special Pay Other Taxable Pay	.00	.00	9,772.56	.00	.00	.00	
001-15-000-512.21-10	FICA Taxes Employer FICA	28,574.82	31,211.61	25,262.67	32,604.00	42,075.00	9,471.00	29
001-15-000-512.22-10	Retirement Contributions General Employees Retirement	26,429.00	28,297.00	35,930.35	33,726.00	36,977.00	3,251.00	10
001-15-000-512.22-20	Retirement Contributions ICMA Contributions	3,427.86	3,431.32	2,229.46	3,704.00	3,247.00	(457.00)	(12)
001-15-000-512.23-10	Life & Health Insurance Health Insurance	86,850.67	94,213.08	96,206.64	96,905.00	150,012.00	53,107.00	55
001-15-000-512.23-20	Life & Health Insurance Life Insurance	1,306.80	1,425.60	1,314.06	1,826.00	1,543.00	(283.00)	(15)
001-15-000-512.23-30	Life & Health Insurance Disability Insurance	884.64	949.95	796.19	1,009.00	1,481.00	472.00	47
001-15-000-512.24-10	Workers Compensation Workers Compensation	3,318.00	3,572.04	2,948.88	3,217.00	3,745.00	528.00	16
001-15-000-512.25-10	Other Employee Benefits Unemployment Compensation	207.32	210.24	172.28	210.00	280.00	70.00	33
001-15-000-512.27-10	Other Employee Benefits Employee Assistance Program	123.20	64.08	122.72	149.00	218.00	69.00	46
	<i>Personnel Services Totals</i>	\$534,578.89	\$585,453.50	\$504,566.24	\$606,538.00	\$643,665.00	\$37,127.00	6%
<i>Operating Expenditures/Expenses</i>								
001-15-000-512.31-90	Professional Services Other Professional Services	71,002.30	49,242.97	1,032.31	6,000.00	40,000.00	34,000.00	567
001-15-000-512.34-10	Other Contractual Services Temporary Services	27,220.00	.00	.00	.00	30,000.00	30,000.00	
001-15-000-512.34-90	Other Contractual Services Other Contractual Services	62,655.51	333.09	294.00	4,000.00	4,000.00	.00	
001-15-000-512.40-10	Travel & Per Diem Travel & Training	994.16	1,639.38	.00	1,248.00	2,100.00	852.00	68
001-15-000-512.41-10	Communication Services Telephone	.00	.00	.00	600.00	600.00	.00	
001-15-000-512.42-10	Freight & Postage Services Postage	150.15	178.17	57.22	2,000.00	300.00	(1,700.00)	(85)
001-15-000-512.42-11	Freight & Postage Services Other Transportation Costs	4,132.67	.00	.00	.00	5,500.00	5,500.00	
001-15-000-512.45-10	Insurance General Liability	11,469.96	13,740.00	12,595.00	13,740.00	16,837.00	3,097.00	23
001-15-000-512.46-15	Repair and Maintenance Service Equipment Maintenance	231.00	.00	3,965.85	4,549.85	600.00	(3,949.85)	(87)
001-15-000-512.47-10	Printing & Binding Printing & Binding	9,174.70	1,500.00	.00	500.00	45,000.00	44,500.00	8,900
001-15-000-512.47-11	Printing & Binding Other Printing Costs	8,097.52	12,826.56	14,620.85	14,800.00	16,000.00	1,200.00	8
001-15-000-512.48-17	Promotional Activities Refreshment / Food / Meetings	182.08	506.47	318.23	750.00	825.00	75.00	10



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 15 - City Clerk								
Division 000 - Administration								
Activity 512 - Executive								
<i>Operating Expenditures/Expenses</i>								
001-15-000-512.49-50	Other Current Charges Advertising	1,928.55	1,316.01	225.13	4,000.00	3,000.00	(1,000.00)	(25)
001-15-000-512.49-90	Other Current Charges Other Current Charges	5,648.95	7,737.95	6,537.10	17,200.00	17,000.00	(200.00)	(1)
001-15-000-512.51-10	Office Supplies Stationery, Paper, Forms	2,086.24	873.04	1,297.22	2,500.00	2,500.00	.00	
001-15-000-512.51-15	Office Supplies Other Office Supplies	1,922.40	1,494.42	643.09	2,000.00	2,000.00	.00	
001-15-000-512.52-33	Operating Supplies Uniform / Linen Service	.00	300.00	.00	700.00	400.00	(300.00)	(43)
001-15-000-512.54-13	Books Pubs Subs & Memberships Memberships	1,160.56	752.95	901.95	1,570.00	960.00	(610.00)	(39)
001-15-000-512.54-30	Books Pubs Subs & Memberships Training & Education Costs	1,767.00	875.00	150.00	800.00	510.00	(290.00)	(36)
001-15-000-512.55-11	Training Education & Training Costs	.00	.00	150.00	1,000.00	600.00	(400.00)	(40)
<i>Operating Expenditures/Expenses Totals</i>		\$209,823.75	\$93,316.01	\$42,787.95	\$77,957.85	\$188,732.00	\$110,774.15	142%
Activity 512 - Executive Totals		\$744,402.64	\$678,769.51	\$547,354.19	\$684,495.85	\$832,397.00	\$147,901.15	22%
Division 000 - Administration Totals		\$744,402.64	\$678,769.51	\$547,354.19	\$684,495.85	\$832,397.00	\$147,901.15	22%
Department 15 - City Clerk Totals		\$744,402.64	\$678,769.51	\$547,354.19	\$684,495.85	\$832,397.00	\$147,901.15	22%
Department 16 - Information Technology								
Division 000 - Administration								
Activity 516 - Information Systems								
<i>Personnel Services</i>								
001-16-000-516.12-10	Regular Salaries/Wages Regular Salaries/Wages	1,532,416.11	1,761,398.98	1,734,439.25	1,871,752.00	2,000,169.00	128,417.00	7
001-16-000-516.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	9,927.56	.00	.00	.00	.00	
001-16-000-516.13-10	Other Salaries/ Wages Part Time Wages	16,944.44	.00	.00	.00	.00	.00	
001-16-000-516.14-10	Overtime Overtime /Call-Out Pay	11,664.85	39,482.34	35,728.45	20,000.00	30,000.00	10,000.00	50
001-16-000-516.14-30	Overtime Special Events	.00	.00	355.41	.00	.00	.00	
001-16-000-516.15-20	Special Pay Car Allowance	2,640.00	2,640.00	2,640.00	2,640.00	2,640.00	.00	
001-16-000-516.21-10	FICA Taxes Employer FICA	117,303.07	136,251.44	133,868.18	147,031.00	161,850.00	14,819.00	10
001-16-000-516.22-10	Retirement Contributions General Employees Retirement	85,959.00	92,035.00	172,335.65	109,692.00	139,701.00	30,009.00	27
001-16-000-516.22-20	Retirement Contributions ICMA Contributions	35,997.36	40,275.49	39,686.74	41,613.00	44,559.00	2,946.00	7
001-16-000-516.23-10	Life & Health Insurance Health Insurance	245,141.14	282,639.00	307,286.88	306,418.00	365,831.00	59,413.00	19
001-16-000-516.23-20	Life & Health Insurance Life Insurance	3,707.52	4,263.26	5,120.92	5,907.00	6,258.00	351.00	6
001-16-000-516.23-30	Life & Health Insurance Disability Insurance	3,539.33	4,108.08	4,140.84	4,525.00	6,091.00	1,566.00	35
001-16-000-516.24-10	Workers Compensation Workers Compensation	8,223.00	8,889.00	7,338.87	8,006.00	9,319.00	1,313.00	16



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 16 - Information Technology								
Division 000 - Administration								
Activity 516 - Information Systems								
<i>Personnel Services</i>								
001-16-000-516.25-10	Other Employee Benefits Unemployment Compensation	624.88	657.00	584.00	701.00	700.00	(1.00)	
001-16-000-516.27-10	Other Employee Benefits Employee Assistance Program	359.04	199.36	411.84	499.00	547.00	48.00	10
<i>Personnel Services Totals</i>		\$2,064,519.74	\$2,382,766.51	\$2,443,937.03	\$2,518,784.00	\$2,767,665.00	\$248,881.00	10%
<i>Operating Expenditures/Expenses</i>								
001-16-000-516.31-90	Professional Services Other Professional Services	105,628.09	226,999.37	120,004.57	145,000.00	160,000.00	15,000.00	10
001-16-000-516.34-90	Other Contractual Services Other Contractual Services	3,324.76	1,996.38	1,045.88	3,500.00	3,900.00	400.00	11
001-16-000-516.40-10	Travel & Per Diem Travel & Training	1,044.48	8,875.47	4,622.52	4,000.00	2,400.00	(1,600.00)	(40)
001-16-000-516.41-10	Communication Services Telephone	71,336.60	46,952.13	41,930.42	44,565.00	44,565.00	.00	
001-16-000-516.41-11	Communication Services Portable Phones / MDD	358,235.43	365,573.21	312,706.86	375,220.00	364,200.00	(11,020.00)	(3)
001-16-000-516.41-12	Communication Services Internet Access	91,095.87	129,274.92	65,918.14	139,200.00	102,000.00	(37,200.00)	(27)
001-16-000-516.42-10	Freight & Postage Services Postage	55.33	33.36	25.69	.00	.00	.00	
001-16-000-516.43-10	Utility Services Electricity	30,837.53	25,777.98	18,283.54	27,215.00	33,202.00	5,987.00	22
001-16-000-516.43-15	Utility Services Water & Sewer	506.09	521.23	49.18	714.00	472.00	(242.00)	(34)
001-16-000-516.44-30	Rentals & Leases Equipment	124,479.55	159,900.14	211,491.64	250,620.00	252,420.00	1,800.00	1
001-16-000-516.45-10	Insurance General Liability	88,554.96	95,550.96	87,588.38	95,551.00	117,088.00	21,537.00	23
001-16-000-516.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	1,000.00	.00	.00	1,000.00	1,000.00	.00	
001-16-000-516.46-15	Repair and Maintenance Service Equipment Maintenance	286,390.40	293,185.45	243,383.98	304,900.00	304,900.00	.00	
001-16-000-516.46-40	Repair and Maintenance Service Other Repair Maintenance	576,497.59	424,337.34	416,180.25	593,000.00	505,500.00	(87,500.00)	(15)
001-16-000-516.48-17	Promotional Activities Refreshment / Food / Meetings	90.49	379.09	.00	900.00	900.00	.00	
001-16-000-516.51-10	Office Supplies Stationery, Paper, Forms	250.49	392.69	80.44	500.00	500.00	.00	
001-16-000-516.51-15	Office Supplies Other Office Supplies	1,984.32	1,817.06	1,022.17	1,800.00	1,800.00	.00	
001-16-000-516.51-20	Office Supplies Office Equipment < \$5,000	35,881.12	64,220.07	15,611.01	55,000.00	55,000.00	.00	
001-16-000-516.51-25	Office Supplies Computer Software	.00	748.86	.00	.00	.00	.00	
001-16-000-516.52-10	Operating Supplies Fuel & Lube	1,476.07	.00	.00	.00	1,500.00	1,500.00	
001-16-000-516.52-20	Operating Supplies General Operating Supplies	84.53	3,346.70	958.65	3,000.00	3,000.00	.00	
001-16-000-516.54-11	Books Pubs Subs & Memberships Subscriptions	729,898.95	1,075,166.03	1,326,599.88	1,646,594.17	1,557,500.00	(89,094.17)	(5)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 16 - Information Technology								
Division 000 - Administration								
Activity 516 - Information Systems								
<i>Operating Expenditures/Expenses</i>								
001-16-000-516.54-13	Books Pubs Subs & Memberships Memberships	200.00	735.33	1,050.00	650.00	650.00	.00	
001-16-000-516.54-30	Books Pubs Subs & Memberships Training & Education Costs	11,214.03	19,246.24	820.00	15,000.00	9,000.00	(6,000.00)	(40)
	<i>Operating Expenditures/Expenses Totals</i>	\$2,520,066.68	\$2,945,030.01	\$2,869,373.20	\$3,707,929.17	\$3,521,497.00	(\$186,432.17)	(5%)
<i>Capital Outlay</i>								
001-16-000-516.64-11	Machinery & Equipment Computer Equipment	.00	187,214.33	31,444.63	90,204.63	60,000.00	(30,204.63)	(33)
001-16-000-516.68-10	Capital Outlay Software	60,457.60	48,395.40	62,412.44	.00	.00	.00	
001-16-000-516.68-50	Capital Outlay SBITAs	1,273,954.07	.00	.00	.00	.00	.00	
	<i>Capital Outlay Totals</i>	\$1,334,411.67	\$235,609.73	\$93,857.07	\$90,204.63	\$60,000.00	(\$30,204.63)	(33%)
	Activity 516 - Information Systems Totals	\$5,918,998.09	\$5,563,406.25	\$5,407,167.30	\$6,316,917.80	\$6,349,162.00	\$32,244.20	1%
	Division 000 - Administration Totals	\$5,918,998.09	\$5,563,406.25	\$5,407,167.30	\$6,316,917.80	\$6,349,162.00	\$32,244.20	1%
	Department 16 - Information Technology Totals	\$5,918,998.09	\$5,563,406.25	\$5,407,167.30	\$6,316,917.80	\$6,349,162.00	\$32,244.20	1%
Department 17 - Human Resource								
Division 000 - Administration								
Activity 513 - Financial & Administrative								
<i>Personnel Services</i>								
001-17-000-513.12-10	Regular Salaries/Wages Regular Salaries/Wages	678,029.20	721,418.90	743,069.81	799,264.00	766,248.00	(33,016.00)	(4)
001-17-000-513.13-10	Other Salaries/ Wages Part Time Wages	4,396.40	4,650.33	.00	.00	.00	.00	
001-17-000-513.14-10	Overtime Overtime /Call-Out Pay	.00	327.38	.00	.00	.00	.00	
001-17-000-513.15-20	Special Pay Car Allowance	2,640.00	2,948.00	4,488.00	4,488.00	4,488.00	.00	
001-17-000-513.21-10	FICA Taxes Employer FICA	52,417.69	56,050.60	57,044.40	61,020.00	62,781.00	1,761.00	3
001-17-000-513.22-10	Retirement Contributions General Employees Retirement	38,273.00	40,978.00	66,192.33	48,840.00	49,638.00	798.00	2
001-17-000-513.22-20	Retirement Contributions ICMA Contributions	10,544.98	8,220.22	7,829.82	10,085.00	9,571.00	(514.00)	(5)
001-17-000-513.23-10	Life & Health Insurance Health Insurance	117,334.68	136,609.00	154,161.16	140,917.00	168,648.00	27,731.00	20
001-17-000-513.23-20	Life & Health Insurance Life Insurance	1,644.72	1,716.72	2,217.49	2,255.00	2,815.00	560.00	25
001-17-000-513.23-30	Life & Health Insurance Disability Insurance	1,579.12	1,660.30	1,769.75	1,880.00	2,400.00	520.00	28
001-17-000-513.24-10	Workers Compensation Workers Compensation	420.00	453.96	374.88	409.00	476.00	67.00	16
001-17-000-513.25-10	Other Employee Benefits Unemployment Compensation	286.16	293.12	276.48	305.00	304.00	(1.00)	
001-17-000-513.27-10	Other Employee Benefits Employee Assistance Program	165.44	85.76	197.02	217.00	238.00	21.00	10
	<i>Personnel Services Totals</i>	\$907,731.39	\$975,412.29	\$1,037,621.14	\$1,069,680.00	\$1,067,607.00	(\$2,073.00)	0%



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 17 - Human Resource								
Division 000 - Administration								
Activity 513 - Financial & Administrative								
<i>Operating Expenditures/Expenses</i>								
001-17-000-513.34-90	Other Contractual Services Other Contractual Services	6,756.45	42,297.55	47,945.83	40,175.00	11,775.00	(28,400.00)	(71)
001-17-000-513.40-10	Travel & Per Diem Travel & Training	820.20	2,813.78	1,222.77	5,940.00	6,594.00	654.00	11
001-17-000-513.40-15	Travel & Per Diem Recruitment/Relocation	100.00	250.00	.00	.00	2,120.00	2,120.00	
001-17-000-513.42-10	Freight & Postage Services Postage	564.05	585.09	942.37	700.00	1,000.00	300.00	43
001-17-000-513.43-10	Utility Services Electricity	.00	5,963.23	10,787.98	.00	.00	.00	
001-17-000-513.45-10	Insurance General Liability	15,822.96	17,073.00	15,650.25	17,073.00	20,921.00	3,848.00	23
001-17-000-513.48-15	Promotional Activities Special Events	3,716.29	6,485.58	1,593.29	1,300.00	6,800.00	5,500.00	423
001-17-000-513.48-16	Promotional Activities Employee Recognition Awards	19,203.53	16,318.48	16,358.92	26,635.00	19,029.00	(7,606.00)	(29)
001-17-000-513.48-17	Promotional Activities Refreshment / Food / Meetings	14,184.24	16,920.53	15,001.54	9,000.00	18,700.00	9,700.00	108
001-17-000-513.48-20	Promotional Activities Other Promotional Costs	751.03	175.00	.00	.00	800.00	800.00	
001-17-000-513.51-15	Office Supplies Other Office Supplies	1,954.53	1,845.06	1,338.79	3,000.00	3,000.00	.00	
001-17-000-513.51-20	Office Supplies Office Equipment < \$5,000	845.76	2,121.17	.00	.00	.00	.00	
001-17-000-513.54-10	Books Pubs Subs & Memberships Books & Publications	40.98	89.96	42.90	250.00	300.00	50.00	20
001-17-000-513.54-11	Books Pubs Subs & Memberships Subscriptions	70,270.00	80,346.95	83,710.20	78,140.00	81,900.00	3,760.00	5
001-17-000-513.54-13	Books Pubs Subs & Memberships Memberships	2,098.20	2,532.70	2,134.00	2,890.00	3,437.00	547.00	19
001-17-000-513.54-30	Books Pubs Subs & Memberships Training & Education Costs	5,178.13	6,952.30	5,523.99	16,275.00	5,682.00	(10,593.00)	(65)
001-17-000-513.54-40	Books Pubs Subs & Memberships Tuition Reimbursement	.00	.00	.00	.00	1,000.00	1,000.00	
<i>Operating Expenditures/Expenses Totals</i>		\$142,306.35	\$202,770.38	\$202,252.83	\$201,378.00	\$183,058.00	(\$18,320.00)	(9%)
Activity 513 - Financial & Administrative Totals		\$1,050,037.74	\$1,178,182.67	\$1,239,873.97	\$1,271,058.00	\$1,250,665.00	(\$20,393.00)	(2%)
Division 000 - Administration Totals		\$1,050,037.74	\$1,178,182.67	\$1,239,873.97	\$1,271,058.00	\$1,250,665.00	(\$20,393.00)	(2%)
Department 17 - Human Resource Totals		\$1,050,037.74	\$1,178,182.67	\$1,239,873.97	\$1,271,058.00	\$1,250,665.00	(\$20,393.00)	(2%)
Department 20 - Communications								
Division 000 - Administration								
Activity 513 - Financial & Administrative								
<i>Personnel Services</i>								
001-20-000-513.12-10	Regular Salaries/Wages Regular Salaries/Wages	289,882.20	400,364.86	371,430.47	444,326.00	443,797.00	(529.00)	
001-20-000-513.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	11,870.64	.00	.00	.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 20 - Communications								
Division 000 - Administration								
Activity 513 - Financial & Administrative								
<i>Personnel Services</i>								
001-20-000-513.13-10	Other Salaries/ Wages Part Time Wages	11,865.41	24,690.50	22,224.40	70,000.00	35,000.00	(35,000.00)	(50)
001-20-000-513.14-10	Overtime Overtime /Call-Out Pay	.00	320.93	108.82	.00	.00	.00	
001-20-000-513.15-20	Special Pay Car Allowance	2,640.00	2,640.00	2,640.00	2,640.00	2,640.00	.00	
001-20-000-513.15-50	Special Pay Incentive Pay	.00	.00	500.00	.00	.00	.00	
001-20-000-513.21-10	FICA Taxes Employer FICA	22,953.79	32,777.36	29,752.38	37,480.00	41,534.00	4,054.00	11
001-20-000-513.22-10	Retirement Contributions General Employees Retirement	22,404.00	23,988.00	40,379.60	28,590.00	19,197.00	(9,393.00)	(33)
001-20-000-513.22-20	Retirement Contributions ICMA Contributions	3,616.54	3,931.47	4,118.29	3,961.00	4,634.00	673.00	17
001-20-000-513.23-10	Life & Health Insurance Health Insurance	47,163.94	78,511.00	68,206.20	80,664.00	113,827.00	33,163.00	41
001-20-000-513.23-20	Life & Health Insurance Life Insurance	837.60	1,195.20	1,290.27	1,692.00	1,978.00	286.00	17
001-20-000-513.23-30	Life & Health Insurance Disability Insurance	661.06	937.70	869.80	1,063.00	1,528.00	465.00	44
001-20-000-513.24-10	Workers Compensation Workers Compensation	525.96	566.04	518.87	566.00	566.00	.00	
001-20-000-513.25-10	Other Employee Benefits Unemployment Compensation	134.32	195.64	160.60	176.00	210.00	34.00	19
001-20-000-513.27-10	Other Employee Benefits Employee Assistance Program	66.88	48.95	87.36	124.00	164.00	40.00	32
	<i>Personnel Services Totals</i>	\$402,751.70	\$582,038.29	\$542,287.06	\$671,282.00	\$665,075.00	(\$6,207.00)	(1%)
<i>Operating Expenditures/Expenses</i>								
001-20-000-513.31-90	Professional Services Other Professional Services	2,257.48	.00	.00	.00	.00	.00	
001-20-000-513.34-90	Other Contractual Services Other Contractual Services	20,597.10	.00	.00	12,500.00	12,500.00	.00	
001-20-000-513.40-10	Travel & Per Diem Travel & Training	1,177.66	3,024.90	3,531.60	5,500.00	3,480.00	(2,020.00)	(37)
001-20-000-513.41-11	Communication Services Portable Phones / MDD	.00	.00	.00	414.00	414.00	.00	
001-20-000-513.42-10	Freight & Postage Services Postage	.00	.00	3.50	.00	.00	.00	
001-20-000-513.44-45	Rentals & Leases Vehicle Rental / Garage	.00	.00	21,244.63	23,176.00	5,670.00	(17,506.00)	(76)
001-20-000-513.45-10	Insurance General Liability	3,429.00	4,107.96	3,765.63	4,108.00	5,034.00	926.00	23
001-20-000-513.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	.00	.00	625.96	4,800.00	.00	(4,800.00)	(100)
001-20-000-513.46-40	Repair and Maintenance Service Other Repair Maintenance	698.00	3,975.62	.00	.00	.00	.00	
001-20-000-513.47-10	Printing & Binding Printing & Binding	14,008.38	.00	.00	.00	.00	.00	
001-20-000-513.47-11	Printing & Binding Other Printing Costs	3,747.10	13,316.53	8,923.62	24,000.00	23,000.00	(1,000.00)	(4)
001-20-000-513.48-15	Promotional Activities Special Events	375.63	.00	450.00	1,200.00	1,200.00	.00	
001-20-000-513.48-20	Promotional Activities Other Promotional Costs	.00	.00	3,291.60	9,157.00	8,157.00	(1,000.00)	(11)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 20 - Communications								
Division 000 - Administration								
Activity 513 - Financial & Administrative								
<i>Operating Expenditures/Expenses</i>								
001-20-000-513.49-50	Other Current Charges Advertising	4,909.66	5,135.05	7,040.26	10,000.00	14,000.00	4,000.00	40
001-20-000-513.51-10	Office Supplies Stationery, Paper, Forms	538.91	1,284.98	244.94	950.00	950.00	.00	
001-20-000-513.51-15	Office Supplies Other Office Supplies	4,221.12	505.25	1,889.13	8,500.00	2,500.00	(6,000.00)	(71)
001-20-000-513.51-20	Office Supplies Office Equipment < \$5,000	14,634.30	12,215.31	8,348.17	14,670.00	14,600.00	(70.00)	
001-20-000-513.52-10	Operating Supplies Fuel & Lube	.00	.00	875.76	2,700.00	1,700.00	(1,000.00)	(37)
001-20-000-513.54-11	Books Pubs Subs & Memberships Subscriptions	6,568.81	13,377.95	15,973.26	16,100.00	16,100.00	.00	
001-20-000-513.54-13	Books Pubs Subs & Memberships Memberships	222.55	2,611.46	.00	980.00	980.00	.00	
001-20-000-513.54-30	Books Pubs Subs & Memberships Training & Education Costs	225.00	90.00	1,353.25	3,800.00	2,880.00	(920.00)	(24)
<i>Operating Expenditures/Expenses Totals</i>		\$77,610.70	\$59,645.01	\$77,561.31	\$142,555.00	\$113,165.00	(\$29,390.00)	(21%)
<i>Capital Outlay</i>								
001-20-000-513.64-20	Machinery & Equipment Automotive	.00	.00	10,050.50	10,050.50	.00	(10,050.50)	(100)
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$10,050.50	\$10,050.50	\$0.00	(\$10,050.50)	(100%)
Activity 513 - Financial & Administrative Totals		\$480,362.40	\$641,683.30	\$629,898.87	\$823,887.50	\$778,240.00	(\$45,647.50)	(6%)
Division 000 - Administration Totals		\$480,362.40	\$641,683.30	\$629,898.87	\$823,887.50	\$778,240.00	(\$45,647.50)	(6%)
Division 016 - Creative Arts School								
Activity 569 - Other Human Services								
<i>Personnel Services</i>								
001-20-016-569.12-10	Regular Salaries/Wages Regular Salaries/Wages	.00	3,088.80	60,091.20	83,200.00	70,196.00	(13,004.00)	(16)
001-20-016-569.13-10	Other Salaries/ Wages Part Time Wages	.00	.00	1,739.61	.00	31,000.00	31,000.00	
001-20-016-569.21-10	FICA Taxes Employer FICA	.00	236.30	4,477.85	6,365.00	8,228.00	1,863.00	29
001-20-016-569.22-10	Retirement Contributions General Employees Retirement	.00	.00	6,745.86	.00	5,671.00	5,671.00	
001-20-016-569.23-10	Life & Health Insurance Health Insurance	.00	3,926.00	15,077.16	16,241.00	19,385.00	3,144.00	19
001-20-016-569.23-20	Life & Health Insurance Life Insurance	.00	.00	237.80	190.00	286.00	96.00	51
001-20-016-569.23-30	Life & Health Insurance Disability Insurance	.00	.00	141.54	135.00	227.00	92.00	68
001-20-016-569.25-10	Other Employee Benefits Unemployment Compensation	.00	2.92	32.12	35.00	71.00	36.00	103
001-20-016-569.27-10	Other Employee Benefits Employee Assistance Program	.00	.00	20.80	25.00	2,407.00	2,382.00	9,528
<i>Personnel Services Totals</i>		\$0.00	\$7,254.02	\$88,563.94	\$106,191.00	\$137,471.00	\$31,280.00	29%



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 20 - Communications								
Division 016 - Creative Arts School								
Activity 569 - Other Human Services								
<i>Operating Expenditures/Expenses</i>								
001-20-016-569.34-90	Other Contractual Services Other Contractual Services	.00	135.55	38,938.34	203,700.00	203,700.00	.00	
001-20-016-569.46-40	Repair and Maintenance Service Other Repair Maintenance	.00	.00	2,973.00	3,000.00	35,000.00	32,000.00	1,067
001-20-016-569.49-50	Other Current Charges Advertising	.00	1,552.66	6,090.68	8,000.00	9,000.00	1,000.00	13
001-20-016-569.51-15	Office Supplies Other Office Supplies	.00	44,989.01	16,773.61	15,000.00	25,000.00	10,000.00	67
001-20-016-569.51-20	Office Supplies Office Equipment < \$5,000	.00	3,250.22	14,867.34	42,000.00	9,000.00	(33,000.00)	(79)
	<i>Operating Expenditures/Expenses Totals</i>	\$0.00	\$49,927.44	\$79,642.97	\$271,700.00	\$281,700.00	\$10,000.00	4%
<i>Capital Outlay</i>								
001-20-016-569.64-10	Machinery & Equipment Office Furniture / Fixtures	.00	12,120.00	.00	.00	.00	.00	
	<i>Capital Outlay Totals</i>	\$0.00	\$12,120.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Activity 569 - Other Human Services Totals	\$0.00	\$69,301.46	\$168,206.91	\$377,891.00	\$419,171.00	\$41,280.00	11%
	Division 016 - Creative Arts School Totals	\$0.00	\$69,301.46	\$168,206.91	\$377,891.00	\$419,171.00	\$41,280.00	11%
	Department 20 - Communications Totals	\$480,362.40	\$710,984.76	\$798,105.78	\$1,201,778.50	\$1,197,411.00	(\$4,367.50)	0%
Department 21 - Police								
Division 110 - Support Bureau								
Activity 521 - Law Enforcement								
<i>Personnel Services</i>								
001-21-110-521.12-10	Regular Salaries/Wages Regular Salaries/Wages	6,325,591.91	6,690,047.54	6,765,399.26	7,430,359.84	7,217,364.00	(212,995.84)	(3)
001-21-110-521.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	146,612.33	127,359.36	96,354.82	133,029.00	110,000.00	(23,029.00)	(17)
001-21-110-521.13-10	Other Salaries/ Wages Part Time Wages	22,524.28	58,778.74	108,935.93	146,056.00	110,240.00	(35,816.00)	(25)
001-21-110-521.14-10	Overtime Overtime /Call-Out Pay	1,026,076.01	926,852.74	788,528.56	255,000.00	1,000,000.00	745,000.00	292
001-21-110-521.14-20	Overtime Reimbursable Overtime	166,290.23	217,649.36	254,293.71	295,000.00	295,000.00	.00	
001-21-110-521.14-30	Overtime Special Events	10,567.94	117,477.57	151,545.16	100,000.00	131,500.00	31,500.00	32
001-21-110-521.15-20	Special Pay Car Allowance	1,320.00	1,430.00	1,320.00	1,320.00	1,320.00	.00	
001-21-110-521.15-30	Special Pay Clothing Allowance	1,687.50	1,425.00	1,387.50	2,200.00	2,200.00	.00	
001-21-110-521.15-40	Special Pay Educational/Certification	37,370.00	36,880.00	37,288.99	38,280.00	37,200.00	(1,080.00)	(3)
001-21-110-521.15-50	Special Pay Incentive Pay	300.00	300.00	.00	26,000.00	26,000.00	.00	
001-21-110-521.21-10	FICA Taxes Employer FICA	554,033.52	590,476.63	599,973.30	650,506.49	704,024.00	53,517.51	8



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 21 - Police								
Division 110 - Support Bureau								
Activity 521 - Law Enforcement								
<i>Personnel Services</i>								
001-21-110-521.22-10	Retirement Contributions General Employees Retirement	195,803.00	211,043.00	296,482.48	246,953.28	254,501.00	7,547.72	3
001-21-110-521.22-20	Retirement Contributions ICMA Contributions	55,158.31	54,617.64	48,313.11	57,273.00	59,650.00	2,377.00	4
001-21-110-521.22-30	Retirement Contributions Police & Fire Retirement	1,798,097.00	1,860,343.00	1,713,972.67	1,936,078.00	1,732,569.00	(203,509.00)	(11)
001-21-110-521.22-60	Retirement Contributions Retiree Health Trust	101,585.09	103,889.12	101,994.57	106,245.00	100,135.00	(6,110.00)	(6)
001-21-110-521.23-10	Life & Health Insurance Health Insurance	1,169,677.03	1,287,515.00	1,471,213.30	1,398,445.54	1,693,929.00	295,483.46	21
001-21-110-521.23-20	Life & Health Insurance Life Insurance	24,160.71	24,266.49	27,917.03	20,533.72	31,307.00	10,773.28	52
001-21-110-521.23-30	Life & Health Insurance Disability Insurance	14,688.74	14,963.46	15,549.86	17,388.32	22,840.00	5,451.68	31
001-21-110-521.24-10	Workers Compensation Workers Compensation	129,516.96	140,013.00	115,598.17	126,107.00	146,779.00	20,672.00	16
001-21-110-521.25-10	Other Employee Benefits Unemployment Compensation	2,767.17	2,950.05	2,876.16	3,305.83	3,287.00	(18.83)	(1)
001-21-110-521.27-10	Other Employee Benefits Employee Assistance Program	1,622.12	850.22	1,919.82	2,207.57	2,585.00	377.43	17
	<i>Personnel Services Totals</i>	\$11,785,449.85	\$12,469,127.92	\$12,600,864.40	\$12,992,288.59	\$13,682,430.00	\$690,141.41	5%
<i>Operating Expenditures/Expenses</i>								
001-21-110-521.31-90	Professional Services Other Professional Services	45,220.67	22,913.10	12,359.12	47,792.00	34,050.00	(13,742.00)	(29)
001-21-110-521.34-15	Other Contractual Services Janitorial Services	851.40	766.90	696.80	5,000.00	12,800.00	7,800.00	156
001-21-110-521.34-90	Other Contractual Services Other Contractual Services	852,815.94	1,080,696.10	877,971.37	1,125,540.00	1,781,301.00	655,761.00	58
001-21-110-521.40-10	Travel & Per Diem Travel & Training	78,402.64	67,949.57	26,492.83	55,000.00	72,000.00	17,000.00	31
001-21-110-521.40-20	Travel & Per Diem Non-Employee Travel	20,609.60	18,193.50	19,308.35	40,000.00	21,325.00	(18,675.00)	(47)
001-21-110-521.41-11	Communication Services Portable Phones / MDD	369.37	44,228.23	1,852.81	9,072.00	9,516.00	444.00	5
001-21-110-521.41-12	Communication Services Internet Access	.00	.00	.00	1,790.00	.00	(1,790.00)	(100)
001-21-110-521.42-10	Freight & Postage Services Postage	4,021.76	4,894.92	4,394.15	6,000.00	6,000.00	.00	
001-21-110-521.42-20	Freight & Postage Services Express Charges / Messenger	602.62	246.15	88.05	1,000.00	1,000.00	.00	
001-21-110-521.43-10	Utility Services Electricity	128,712.27	118,716.35	104,250.96	137,487.00	167,735.00	30,248.00	22
001-21-110-521.43-15	Utility Services Water & Sewer	9,269.91	10,516.59	9,644.00	10,844.00	10,655.00	(189.00)	(2)
001-21-110-521.43-20	Utility Services Irrigation Water	11,773.32	14,794.15	24,985.05	18,735.00	16,999.00	(1,736.00)	(9)
001-21-110-521.43-25	Utility Services Stormwater Assessment Fee	.00	2,997.00	.00	3,868.00	.00	(3,868.00)	(100)
001-21-110-521.43-35	Utility Services Waste Collection & Disposal	11,874.03	12,375.74	12,375.74	12,376.00	12,376.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 21 - Police								
Division 110 - Support Bureau								
Activity 521 - Law Enforcement								
Operating Expenditures/Expenses								
001-21-110-521.44-20	Rentals & Leases Vehicles	.00	.00	10,650.00	10,000.00	.00	(10,000.00)	(100)
001-21-110-521.44-30	Rentals & Leases Equipment	348.00	.00	.00	.00	.00	.00	
001-21-110-521.44-45	Rentals & Leases Vehicle Rental / Garage	34,050.00	32,850.00	31,105.25	33,933.00	35,290.00	1,357.00	4
001-21-110-521.44-90	Rentals & Leases Other Rental/Lease Costs	.00	155.00	.00	.00	.00	.00	
001-21-110-521.45-10	Insurance General Liability	210,960.00	227,627.40	208,658.12	227,627.00	278,933.00	51,306.00	23
001-21-110-521.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	4,234.99	17,263.53	20,776.61	15,000.00	23,600.00	8,600.00	57
001-21-110-521.46-11	Repair and Maintenance Service Vehicle Maintenance / Other	20,355.55	38,876.65	22,812.27	53,850.00	65,150.00	11,300.00	21
001-21-110-521.46-15	Repair and Maintenance Service Equipment Maintenance	154,098.88	85,787.67	78,663.57	150,000.00	139,921.00	(10,079.00)	(7)
001-21-110-521.46-20	Repair and Maintenance Service Building Maintenance	3,178.89	633.00	810.50	.00	.00	.00	
001-21-110-521.46-40	Repair and Maintenance Service Other Repair Maintenance	(561,899.40)	(547,153.88)	56,775.95	100,000.00	64,345.00	(35,655.00)	(36)
001-21-110-521.47-10	Printing & Binding Printing & Binding	9,738.45	9,049.50	5,235.97	10,000.00	12,413.00	2,413.00	24
001-21-110-521.48-15	Promotional Activities Special Events	6,037.93	2,782.51	1,671.52	7,500.00	3,800.00	(3,700.00)	(49)
001-21-110-521.48-16	Promotional Activities Employee Recognition Awards	1,741.48	2,041.17	3,984.44	5,000.00	3,700.00	(1,300.00)	(26)
001-21-110-521.48-17	Promotional Activities Refreshment / Food / Meetings	2,950.93	5,968.23	1,509.55	3,000.00	8,335.00	5,335.00	178
001-21-110-521.48-20	Promotional Activities Other Promotional Costs	2,132.23	6,978.79	2,451.67	8,250.00	9,250.00	1,000.00	12
001-21-110-521.49-50	Other Current Charges Advertising	272.00	431.35	459.78	1,500.00	2,000.00	500.00	33
001-21-110-521.49-90	Other Current Charges Other Current Charges	75.00	75.00	75.00	150.00	150.00	.00	
001-21-110-521.49-95	Other Current Charges Unreconciled CC Charges	.00	64.52	.00	.00	.00	.00	
001-21-110-521.51-10	Office Supplies Stationery, Paper, Forms	5,769.53	4,692.40	2,976.34	6,160.00	6,160.00	.00	
001-21-110-521.51-15	Office Supplies Other Office Supplies	9,993.97	7,716.08	4,764.02	10,200.00	9,700.00	(500.00)	(5)
001-21-110-521.51-20	Office Supplies Office Equipment < \$5,000	47,830.80	41,810.32	4,566.31	30,000.00	42,770.00	12,770.00	43
001-21-110-521.51-25	Office Supplies Computer Software	14,131.25	450.69	187.69	71,997.00	76,697.00	4,700.00	7
001-21-110-521.52-10	Operating Supplies Fuel & Lube	12,502.40	13,001.01	8,139.07	14,800.00	15,000.00	200.00	1
001-21-110-521.52-20	Operating Supplies General Operating Supplies	76,814.58	88,519.40	123,183.20	106,509.50	182,610.00	76,100.50	71
001-21-110-521.52-27	Operating Supplies Equipment < \$5,000	147,547.12	127,423.65	102,263.52	100,000.00	188,137.00	88,137.00	88
001-21-110-521.52-29	Operating Supplies Service Population Expenses	6.25	59.33	.00	4,700.00	4,700.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 21 - Police								
Division 110 - Support Bureau								
Activity 521 - Law Enforcement								
<i>Operating Expenditures/Expenses</i>								
001-21-110-521.52-33	Operating Supplies Uniform / Linen Service	67,021.70	59,283.62	43,924.92	75,000.00	73,820.00	(1,180.00)	(2)
001-21-110-521.52-34	Operating Supplies Investigative Expenses	.00	.00	1,020.00	2,000.00	2,000.00	.00	
001-21-110-521.52-36	Operating Supplies Janitorial Supplies	393.52	.00	.00	5,000.00	1,600.00	(3,400.00)	(68)
001-21-110-521.52-38	Operating Supplies Other Oper. Suppls/Fire Hydrant	49.89	.00	.00	.00	.00	.00	
001-21-110-521.54-10	Books Pubs Subs & Memberships Books & Publications	438.69	703.50	567.95	3,090.00	2,000.00	(1,090.00)	(35)
001-21-110-521.54-11	Books Pubs Subs & Memberships Subscriptions	3,000.00	3,676.45	1,750.00	3,500.00	3,300.00	(200.00)	(6)
001-21-110-521.54-13	Books Pubs Subs & Memberships Memberships	8,187.90	9,088.07	8,268.55	11,763.00	9,233.00	(2,530.00)	(22)
001-21-110-521.54-30	Books Pubs Subs & Memberships Training & Education Costs	108,989.48	93,470.63	51,109.50	100,000.00	148,715.00	48,715.00	49
001-21-110-521.54-40	Books Pubs Subs & Memberships Tuition Reimbursement	10,934.33	5,514.20	1,114.80	15,000.00	16,090.00	1,090.00	7
<i>Operating Expenditures/Expenses Totals</i>		\$1,566,409.87	\$1,738,128.09	\$1,893,895.30	\$2,660,033.50	\$3,575,176.00	\$915,142.50	34%
<i>Capital Outlay</i>								
001-21-110-521.62-10	Capital Outlay Buildings	21,040.76	.00	.00	25,000.00	.00	(25,000.00)	(100)
001-21-110-521.64-11	Machinery & Equipment Computer Equipment	.00	.00	.00	33,000.00	18,000.00	(15,000.00)	(45)
001-21-110-521.64-12	Machinery & Equipment Office Equipment	.00	.00	6,730.00	118,000.00	57,000.00	(61,000.00)	(52)
001-21-110-521.64-90	Machinery & Equipment Other Machinery / Equipment	.00	118,676.68	182,710.36	347,819.05	275,000.00	(72,819.05)	(21)
001-21-110-521.68-10	Capital Outlay Software	.00	.00	.00	14,000.00	17,000.00	3,000.00	21
001-21-110-521.68-50	Capital Outlay SBITAs	1,861,152.07	.00	.00	.00	.00	.00	
<i>Capital Outlay Totals</i>		\$1,882,192.83	\$118,676.68	\$189,440.36	\$537,819.05	\$367,000.00	(\$170,819.05)	(32%)
Activity 521 - Law Enforcement Totals		\$15,234,052.55	\$14,325,932.69	\$14,684,200.06	\$16,190,141.14	\$17,624,606.00	\$1,434,464.86	9%
Division 110 - Support Bureau Totals		\$15,234,052.55	\$14,325,932.69	\$14,684,200.06	\$16,190,141.14	\$17,624,606.00	\$1,434,464.86	9%
Division 150 - Operations								
Activity 521 - Law Enforcement								
<i>Personnel Services</i>								
001-21-150-521.12-10	Regular Salaries/Wages Regular Salaries/Wages	12,818,867.46	13,988,969.29	12,464,842.60	14,287,368.00	16,325,850.00	2,038,482.00	14
001-21-150-521.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	255,744.46	96,569.12	440,641.88	245,246.00	174,000.00	(71,246.00)	(29)
001-21-150-521.13-10	Other Salaries/ Wages Part Time Wages	16,629.15	18,513.60	15,930.18	48,119.00	45,829.00	(2,290.00)	(5)
001-21-150-521.14-10	Overtime Overtime /Call-Out Pay	2,272,267.16	1,950,650.83	1,414,032.55	800,000.00	1,950,000.00	1,150,000.00	144
001-21-150-521.14-20	Overtime Reimbursable Overtime	160,694.40	220,301.50	198,174.70	100,000.00	137,000.00	37,000.00	37



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	21 - Police							
Division	150 - Operations							
Activity	521 - Law Enforcement							
<i>Personnel Services</i>								
001-21-150-521.14-30	Overtime Special Events	20,839.44	262,584.93	254,500.92	350,000.00	400,000.00	50,000.00	14
001-21-150-521.15-30	Special Pay Clothing Allowance	17,700.00	19,000.00	20,450.00	22,400.00	22,400.00	.00	
001-21-150-521.15-40	Special Pay Educational/Certification	131,075.85	135,957.65	116,339.54	134,880.00	131,520.00	(3,360.00)	(2)
001-21-150-521.15-50	Special Pay Incentive Pay	5,419.02	5,486.44	5,657.52	4,186.00	4,535.00	349.00	8
001-21-150-521.15-60	Special Pay Other Taxable Pay	.00	3,179.78	39,818.33	.00	34,977.00	34,977.00	
001-21-150-521.21-10	FICA Taxes Employer FICA	1,133,766.56	1,223,058.19	1,102,116.54	1,222,073.00	1,501,013.00	278,940.00	23
001-21-150-521.22-10	Retirement Contributions General Employees Retirement	80,488.00	86,177.00	122,236.36	102,710.00	95,883.00	(6,827.00)	(7)
001-21-150-521.22-20	Retirement Contributions ICMA Contributions	39,654.52	41,713.45	37,699.24	43,144.00	39,958.00	(3,186.00)	(7)
001-21-150-521.22-30	Retirement Contributions Police & Fire Retirement	6,084,836.00	6,295,480.00	5,617,305.57	6,551,768.00	6,577,618.00	25,850.00	
001-21-150-521.22-60	Retirement Contributions Retiree Health Trust	363,125.91	371,364.88	364,597.10	379,791.00	357,953.00	(21,838.00)	(6)
001-21-150-521.23-10	Life & Health Insurance Health Insurance	2,080,949.36	2,359,317.00	2,519,926.34	2,380,912.00	2,937,150.00	556,238.00	23
001-21-150-521.23-20	Life & Health Insurance Life Insurance	22,966.39	22,763.87	27,743.95	32,144.00	32,430.00	286.00	1
001-21-150-521.23-30	Life & Health Insurance Disability Insurance	29,636.31	30,961.61	28,569.27	34,214.00	43,221.00	9,007.00	26
001-21-150-521.24-10	Workers Compensation Workers Compensation	1,135,449.96	1,227,462.00	1,013,425.43	1,105,555.00	1,286,774.00	181,219.00	16
001-21-150-521.25-10	Other Employee Benefits Unemployment Compensation	5,175.23	5,423.05	4,745.04	5,423.00	5,493.00	70.00	1
001-21-150-521.27-10	Other Employee Benefits Employee Assistance Program	3,070.04	1,629.77	3,330.10	3,843.00	4,269.00	426.00	11
<i>Personnel Services Totals</i>		\$26,678,355.22	\$28,366,563.96	\$25,812,083.16	\$27,853,776.00	\$32,107,873.00	\$4,254,097.00	15%
<i>Operating Expenditures/Expenses</i>								
001-21-150-521.31-90	Professional Services Other Professional Services	12,171.10	9,886.50	12,583.09	30,600.00	41,160.00	10,560.00	35
001-21-150-521.34-90	Other Contractual Services Other Contractual Services	118,591.57	121,870.76	102,961.07	103,900.00	172,600.00	68,700.00	66
001-21-150-521.40-10	Travel & Per Diem Travel & Training	48,638.19	49,539.17	39,359.42	45,000.00	56,000.00	11,000.00	24
001-21-150-521.40-20	Travel & Per Diem Non-Employee Travel	.00	.00	318.00	.00	.00	.00	
001-21-150-521.41-11	Communication Services Portable Phones / MDD	1,362.73	19,292.05	777.42	54,967.00	77,274.00	22,307.00	41
001-21-150-521.42-10	Freight & Postage Services Postage	.00	24.41	137.15	50.00	50.00	.00	
001-21-150-521.42-20	Freight & Postage Services Express Charges / Messenger	1,197.27	917.89	268.18	1,330.00	1,395.00	65.00	5
001-21-150-521.43-35	Utility Services Waste Collection & Disposal	.00	.00	.00	1,650.00	1,695.00	45.00	3
001-21-150-521.44-20	Rentals & Leases Vehicles	69,390.40	93,454.50	82,012.82	120,000.00	110,000.00	(10,000.00)	(8)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 21 - Police								
Division 150 - Operations								
Activity 521 - Law Enforcement								
<i>Operating Expenditures/Expenses</i>								
001-21-150-521.44-30	Rentals & Leases Equipment	6,900.00	6,900.00	6,900.00	11,000.00	11,000.00	.00	
001-21-150-521.44-45	Rentals & Leases Vehicle Rental / Garage	686,214.96	1,455,970.08	1,472,521.49	1,606,387.00	1,808,220.00	201,833.00	13
001-21-150-521.45-10	Insurance General Liability	456,197.04	492,240.00	451,220.00	492,240.00	603,189.00	110,949.00	23
001-21-150-521.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	356,796.33	534,980.37	464,826.93	566,970.00	707,385.00	140,415.00	25
001-21-150-521.46-11	Repair and Maintenance Service Vehicle Maintenance / Other	8,241.00	21,353.47	11,180.34	31,080.00	32,280.00	1,200.00	4
001-21-150-521.46-15	Repair and Maintenance Service Equipment Maintenance	10,554.00	24,399.74	35,382.40	23,100.00	23,100.00	.00	
001-21-150-521.46-16	Repair and Maintenance Service Police IT Equip Maintenance	182,500.88	95,135.88	132,465.14	179,000.00	141,000.00	(38,000.00)	(21)
001-21-150-521.46-40	Repair and Maintenance Service Other Repair Maintenance	23,608.67	6,807.76	10,471.79	65,250.00	121,295.00	56,045.00	86
001-21-150-521.46-41	Repair and Maintenance Service Tree Grate Replc/Police IT Other	373,670.26	404,148.18	460,698.75	513,602.00	551,631.00	38,029.00	7
001-21-150-521.47-10	Printing & Binding Printing & Binding	.00	.00	.00	1,000.00	1,000.00	.00	
001-21-150-521.48-15	Promotional Activities Special Events	3,334.21	2,696.48	1,413.91	5,610.00	5,700.00	90.00	2
001-21-150-521.48-16	Promotional Activities Employee Recognition Awards	103.13	.00	335.00	.00	.00	.00	
001-21-150-521.48-17	Promotional Activities Refreshment / Food / Meetings	314.06	180.14	182.46	3,400.00	3,400.00	.00	
001-21-150-521.48-20	Promotional Activities Other Promotional Costs	4,793.65	1,878.80	.00	4,800.00	6,500.00	1,700.00	35
001-21-150-521.51-10	Office Supplies Stationery, Paper, Forms	418.89	5,833.37	7,012.95	5,480.00	9,120.00	3,640.00	66
001-21-150-521.51-15	Office Supplies Other Office Supplies	11,149.09	5,878.67	4,746.39	10,000.00	22,804.00	12,804.00	128
001-21-150-521.51-20	Office Supplies Office Equipment < \$5,000	21,302.55	28,328.71	13,837.10	122,350.00	39,450.00	(82,900.00)	(68)
001-21-150-521.51-25	Office Supplies Computer Software	4,613.00	4,613.00	4,613.00	51,081.00	84,650.00	33,569.00	66
001-21-150-521.52-10	Operating Supplies Fuel & Lube	556,946.65	581,793.58	433,413.72	641,950.00	606,260.00	(35,690.00)	(6)
001-21-150-521.52-20	Operating Supplies General Operating Supplies	105,145.06	32,312.87	29,887.19	67,925.00	79,185.00	11,260.00	17
001-21-150-521.52-27	Operating Supplies Equipment < \$5,000	175,087.06	257,665.14	163,934.27	250,585.00	268,578.00	17,993.00	7
001-21-150-521.52-30	Operating Supplies Chemicals	1,832.76	.00	.00	6,400.00	8,955.00	2,555.00	40
001-21-150-521.52-32	Operating Supplies SWAT Expenditures < \$1,000	179,820.68	127,983.92	40,676.98	75,097.30	127,968.00	52,870.70	70
001-21-150-521.52-33	Operating Supplies Uniform / Linen Service	44,327.97	37,679.35	38,320.42	43,380.00	49,040.00	5,660.00	13
001-21-150-521.52-34	Operating Supplies Investigative Expenses	64,855.65	20,990.99	20,953.50	40,040.00	53,400.00	13,360.00	33
001-21-150-521.52-37	Operating Supplies K-9 Expenses	11,275.96	39,224.66	22,031.37	51,754.00	59,500.00	7,746.00	15



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 21 - Police								
Division 150 - Operations								
Activity 521 - Law Enforcement								
<i>Operating Expenditures/Expenses</i>								
001-21-150-521.54-10	Books Pubs Subs & Memberships Books & Publications	955.36	15.95	.00	750.00	775.00	25.00	3
001-21-150-521.54-11	Books Pubs Subs & Memberships Subscriptions	2,992.50	2,997.48	659.64	300.00	300.00	.00	
001-21-150-521.54-13	Books Pubs Subs & Memberships Memberships	5,576.00	8,737.95	6,296.95	11,345.00	23,000.00	11,655.00	103
001-21-150-521.54-30	Books Pubs Subs & Memberships Training & Education Costs	67,593.36	59,526.72	45,566.24	60,000.00	72,000.00	12,000.00	20
001-21-150-521.54-40	Books Pubs Subs & Memberships Tuition Reimbursement	15,027.21	2,909.74	9,567.84	20,000.00	13,280.00	(6,720.00)	(34)
<i>Operating Expenditures/Expenses Totals</i>		\$3,633,499.20	\$4,558,168.28	\$4,127,532.92	\$5,319,373.30	\$5,994,139.00	\$674,765.70	13%
<i>Capital Outlay</i>								
001-21-150-521.64-11	Machinery & Equipment Computer Equipment	.00	.00	15,111.00	.00	.00	.00	
001-21-150-521.64-20	Machinery & Equipment Automotive	.00	213,916.19	186,985.17	186,985.17	438,000.00	251,014.83	134
001-21-150-521.64-90	Machinery & Equipment Other Machinery / Equipment	13,000.00	31,733.40	405,897.13	486,000.00	456,000.00	(30,000.00)	(6)
001-21-150-521.68-10	Capital Outlay Software	75,000.00	.00	200,000.00	230,832.00	78,832.00	(152,000.00)	(66)
<i>Capital Outlay Totals</i>		\$88,000.00	\$245,649.59	\$807,993.30	\$903,817.17	\$972,832.00	\$69,014.83	8%
Activity 521 - Law Enforcement Totals		\$30,399,854.42	\$33,170,381.83	\$30,747,609.38	\$34,076,966.47	\$39,074,844.00	\$4,997,877.53	15%
Division 150 - Operations Totals		\$30,399,854.42	\$33,170,381.83	\$30,747,609.38	\$34,076,966.47	\$39,074,844.00	\$4,997,877.53	15%
Department 21 - Police Totals		\$45,633,906.97	\$47,496,314.52	\$45,431,809.44	\$50,267,107.61	\$56,699,450.00	\$6,432,342.39	13%
Department 22 - Fire								
Division 000 - Administration								
Activity 522 - Fire Control								
<i>Personnel Services</i>								
001-22-000-522.12-10	Regular Salaries/Wages Regular Salaries/Wages	1,376,430.94	1,454,104.94	1,864,828.94	2,220,982.69	2,130,318.00	(90,664.69)	(4)
001-22-000-522.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	3,435.45	26,173.37	44,774.66	.00	.00	.00	
001-22-000-522.14-10	Overtime Overtime /Call-Out Pay	2,322.90	6,460.41	.00	.00	.00	.00	
001-22-000-522.14-30	Overtime Special Events	.00	1,053.50	.00	.00	.00	.00	
001-22-000-522.15-40	Special Pay Educational/Certification	20,590.00	13,590.00	18,839.03	13,560.00	19,200.00	5,640.00	42
001-22-000-522.21-10	FICA Taxes Employer FICA	101,117.29	111,117.55	140,187.85	165,891.77	161,902.00	(3,989.77)	(2)
001-22-000-522.22-10	Retirement Contributions General Employees Retirement	25,942.00	27,776.00	59,404.49	28,047.74	48,202.00	20,154.26	72
001-22-000-522.22-20	Retirement Contributions ICMA Contributions	24,751.99	26,973.06	42,086.59	32,797.00	51,520.00	18,723.00	57
001-22-000-522.22-40	Retirement Contributions Police & Fire Retirement	456,215.00	465,386.00	422,208.44	551,556.00	545,373.00	(6,183.00)	(1)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	22 - Fire							
Division	000 - Administration							
Activity	522 - Fire Control							
<i>Personnel Services</i>								
001-22-000-522.22-60	Retirement Contributions Retiree Health Trust	15,250.51	15,746.49	16,912.60	16,258.00	18,166.00	1,908.00	12
001-22-000-522.23-10	Life & Health Insurance Health Insurance	168,049.67	188,009.21	261,472.03	202,559.54	298,936.00	96,376.46	48
001-22-000-522.23-20	Life & Health Insurance Life Insurance	13,301.14	11,577.37	12,129.92	12,946.72	11,252.00	(1,694.72)	(13)
001-22-000-522.23-30	Life & Health Insurance Disability Insurance	3,179.88	3,357.92	4,411.11	4,226.77	6,337.00	2,110.23	50
001-22-000-522.24-10	Workers Compensation Workers Compensation	19,574.04	21,159.96	17,469.87	19,058.00	22,182.00	3,124.00	16
001-22-000-522.25-10	Other Employee Benefits Unemployment Compensation	394.62	422.13	502.95	437.83	595.00	157.17	36
001-22-000-522.27-10	Other Employee Benefits Employee Assistance Program	237.85	126.88	354.11	310.57	465.00	154.43	50
<i>Personnel Services Totals</i>		\$2,230,793.28	\$2,373,034.79	\$2,905,582.59	\$3,268,632.63	\$3,314,448.00	\$45,815.37	1%
<i>Operating Expenditures/Expenses</i>								
001-22-000-522.31-90	Professional Services Other Professional Services	242,401.19	259,056.51	1,814.00	316,150.00	326,150.00	10,000.00	3
001-22-000-522.34-90	Other Contractual Services Other Contractual Services	37,765.12	23,511.11	11,919.89	4,610.00	7,800.00	3,190.00	69
001-22-000-522.40-10	Travel & Per Diem Travel & Training	10,426.96	21,535.93	5,335.43	30,000.00	41,215.00	11,215.00	37
001-22-000-522.40-20	Travel & Per Diem Non-Employee Travel	.00	.00	7,647.47	7,998.00	.00	(7,998.00)	(100)
001-22-000-522.41-11	Communication Services Portable Phones / MDD	.00	.00	.00	.00	18,319.00	18,319.00	
001-22-000-522.42-10	Freight & Postage Services Postage	1,668.74	2,094.98	2,894.52	2,000.00	2,186.00	186.00	9
001-22-000-522.42-20	Freight & Postage Services Express Charges / Messenger	240.98	389.85	493.00	600.00	630.00	30.00	5
001-22-000-522.43-10	Utility Services Electricity	114,873.78	109,687.95	102,882.64	136,709.00	166,784.00	30,075.00	22
001-22-000-522.43-15	Utility Services Water & Sewer	28,240.63	30,523.16	9,074.65	38,723.00	30,994.00	(7,729.00)	(20)
001-22-000-522.43-20	Utility Services Irrigation Water	28,622.57	26,752.55	50,721.93	40,236.00	30,384.00	(9,852.00)	(24)
001-22-000-522.43-25	Utility Services Stormwater Assessment Fee	.00	4,008.00	.00	4,690.00	.00	(4,690.00)	(100)
001-22-000-522.43-35	Utility Services Waste Collection & Disposal	5,689.94	7,992.00	12,118.24	5,931.00	12,633.00	6,702.00	113
001-22-000-522.43-40	Utility Services Gas	15,481.24	14,649.25	12,557.10	16,243.00	17,055.00	812.00	5
001-22-000-522.44-11	Rentals & Leases Building Rental / Lease	1,256.20	1,586.98	.00	2,000.00	31,554.00	29,554.00	1,478
001-22-000-522.44-45	Rentals & Leases Vehicle Rental / Garage	43,250.04	69,510.00	44,093.50	48,102.00	98,490.00	50,388.00	105
001-22-000-522.45-10	Insurance General Liability	32,234.04	34,781.04	31,882.62	34,781.00	42,621.00	7,840.00	23
001-22-000-522.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	45,612.40	37,189.99	36,765.87	22,100.00	45,500.00	23,400.00	106
001-22-000-522.46-11	Repair and Maintenance Service Vehicle Maintenance / Other	9,493.20	2,984.68	.00	5,000.00	8,000.00	3,000.00	60



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	22 - Fire							
Division	000 - Administration							
Activity	522 - Fire Control							
	<i>Operating Expenditures/Expenses</i>							
001-22-000-522.46-15	Repair and Maintenance Service Equipment Maintenance	41,105.09	41,105.73	33,669.25	50,000.00	54,925.00	4,925.00	10
001-22-000-522.46-20	Repair and Maintenance Service Building Maintenance	12,092.38	15,934.81	17,575.57	20,190.00	50,500.00	30,310.00	150
001-22-000-522.46-40	Repair and Maintenance Service Other Repair Maintenance	6,406.61	4,327.91	397.97	5,000.00	5,128.00	128.00	3
001-22-000-522.47-10	Printing & Binding Printing & Binding	6,765.02	2,542.90	1,368.87	5,000.00	5,250.00	250.00	5
001-22-000-522.48-16	Promotional Activities Employee Recognition Awards	2,600.16	4,144.54	959.00	1,500.00	2,500.00	1,000.00	67
001-22-000-522.48-17	Promotional Activities Refreshment / Food / Meetings	17,045.19	11,722.62	6,868.55	12,000.00	12,950.00	950.00	8
001-22-000-522.49-50	Other Current Charges Advertising	246.00	1,200.31	.00	1,000.00	1,000.00	.00	
001-22-000-522.49-90	Other Current Charges Other Current Charges	.00	.00	111.95	240.00	150.00	(90.00)	(38)
001-22-000-522.51-10	Office Supplies Stationery, Paper, Forms	20,129.61	20,292.98	18,216.35	20,280.00	20,280.00	.00	
001-22-000-522.51-20	Office Supplies Office Equipment < \$5,000	3,968.30	45,585.21	5,614.72	26,000.00	38,800.00	12,800.00	49
001-22-000-522.52-10	Operating Supplies Fuel & Lube	33,100.34	31,295.55	16,362.29	25,400.00	33,200.00	7,800.00	31
001-22-000-522.52-20	Operating Supplies General Operating Supplies	25,159.32	27,147.87	13,304.71	23,600.00	31,800.00	8,200.00	35
001-22-000-522.52-27	Operating Supplies Equipment < \$5,000	87,640.42	44,277.87	59,952.49	75,882.00	73,225.00	(2,657.00)	(4)
001-22-000-522.52-33	Operating Supplies Uniform / Linen Service	2,075.90	22,486.23	14,261.55	13,900.00	33,000.00	19,100.00	137
001-22-000-522.52-36	Operating Supplies Janitorial Supplies	22,173.76	31,167.16	15,732.43	36,000.00	46,000.00	10,000.00	28
001-22-000-522.54-10	Books Pubs Subs & Memberships Books & Publications	104.80	.00	.00	.00	.00	.00	
001-22-000-522.54-11	Books Pubs Subs & Memberships Subscriptions	157,146.30	297,547.63	172,180.33	200,000.00	179,901.00	(20,099.00)	(10)
001-22-000-522.54-13	Books Pubs Subs & Memberships Memberships	6,205.00	5,442.00	3,188.75	8,169.00	6,499.00	(1,670.00)	(20)
001-22-000-522.54-30	Books Pubs Subs & Memberships Training & Education Costs	10,114.20	5,842.45	500.00	8,000.00	14,602.00	6,602.00	83
001-22-000-522.54-40	Books Pubs Subs & Memberships Tuition Reimbursement	4,406.77	3,574.28	7,746.79	8,000.00	4,868.00	(3,132.00)	(39)
	<i>Operating Expenditures/Expenses Totals</i>	\$1,075,742.20	\$1,261,892.03	\$718,212.43	\$1,256,034.00	\$1,494,893.00	\$238,859.00	19%
	<i>Capital Outlay</i>							
001-22-000-522.64-20	Machinery & Equipment Automotive	39,184.00	.00	.00	.00	.00	.00	
001-22-000-522.64-90	Machinery & Equipment Other Machinery / Equipment	.00	12,446.20	.00	.00	41,600.00	41,600.00	
	<i>Capital Outlay Totals</i>	\$39,184.00	\$12,446.20	\$0.00	\$0.00	\$41,600.00	\$41,600.00	+++
	Activity 522 - Fire Control Totals	\$3,345,719.48	\$3,647,373.02	\$3,623,795.02	\$4,524,666.63	\$4,850,941.00	\$326,274.37	7%



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 22 - Fire								
Division 000 - Administration Totals		\$3,345,719.48	\$3,647,373.02	\$3,623,795.02	\$4,524,666.63	\$4,850,941.00	\$326,274.37	7%
Division 150 - Operations								
Activity 526 - Ambulance & Rescue Services								
<i>Personnel Services</i>								
001-22-150-526.12-10	Regular Salaries/Wages Regular Salaries/Wages	11,765,630.07	14,497,783.55	14,230,674.25	16,501,360.00	16,780,066.00	278,706.00	2
001-22-150-526.12-20	Regular Salaries/Wages Holiday Pay	376,599.29	491,112.75	557,092.21	719,633.00	747,057.00	27,424.00	4
001-22-150-526.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	53,178.27	198,272.90	100,670.52	58,312.00	.00	(58,312.00)	(100)
001-22-150-526.14-10	Overtime Overtime /Call-Out Pay	3,447,728.52	2,887,119.73	1,454,611.26	2,213,941.00	2,628,473.00	414,532.00	19
001-22-150-526.14-30	Overtime Special Events	10,136.89	138,999.26	102,515.10	150,000.00	165,000.00	15,000.00	10
001-22-150-526.15-40	Special Pay Educational/Certification	402,594.80	378,222.44	353,815.90	540,000.00	378,960.00	(161,040.00)	(30)
001-22-150-526.15-60	Special Pay Other Taxable Pay	19,123.68	51,957.38	1,029.12	.00	.00	.00	
001-22-150-526.21-10	FICA Taxes Employer FICA	1,169,362.98	1,366,751.15	1,214,716.23	1,566,215.00	1,071,146.00	(495,069.00)	(32)
001-22-150-526.22-10	Retirement Contributions General Employees Retirement	7,876.00	8,433.00	7,285.42	10,050.00	13,129.00	3,079.00	31
001-22-150-526.22-20	Retirement Contributions ICMA Contributions	27,825.39	30,521.41	22,049.89	33,055.00	25,804.00	(7,251.00)	(22)
001-22-150-526.22-40	Retirement Contributions Police & Fire Retirement	6,476,716.00	7,019,664.00	8,474,330.83	8,667,745.00	9,227,528.00	559,783.00	6
001-22-150-526.22-60	Retirement Contributions Retiree Health Trust	384,603.13	426,419.41	517,522.77	497,492.00	628,091.00	130,599.00	26
001-22-150-526.23-10	Life & Health Insurance Health Insurance	1,772,558.57	2,224,516.00	2,387,732.73	2,277,152.00	2,481,024.00	203,872.00	9
001-22-150-526.23-20	Life & Health Insurance Life Insurance	18,641.83	18,112.96	24,440.18	28,910.00	27,008.00	(1,902.00)	(7)
001-22-150-526.23-30	Life & Health Insurance Disability Insurance	28,433.22	34,433.08	36,116.96	42,378.00	43,180.00	802.00	2
001-22-150-526.24-10	Workers Compensation Workers Compensation	247,371.00	267,417.00	265,722.38	289,879.00	280,338.00	(9,541.00)	(3)
001-22-150-526.25-10	Other Employee Benefits Unemployment Compensation	4,352.22	4,520.20	4,388.05	5,080.00	4,975.00	(105.00)	(2)
001-22-150-526.27-10	Other Employee Benefits Employee Assistance Program	2,596.86	1,377.73	3,088.29	3,619.00	3,886.00	267.00	7
<i>Personnel Services Totals</i>		\$26,215,328.72	\$30,045,633.95	\$29,757,802.09	\$33,604,821.00	\$34,505,665.00	\$900,844.00	3%
<i>Operating Expenditures/Expenses</i>								
001-22-150-526.31-90	Professional Services Other Professional Services	95,965.11	165,630.19	95,767.74	114,845.00	106,245.00	(8,600.00)	(7)
001-22-150-526.40-10	Travel & Per Diem Travel & Training	56,468.85	58,538.23	21,988.62	49,755.00	19,008.00	(30,747.00)	(62)
001-22-150-526.40-20	Travel & Per Diem Non-Employee Travel	57.00	375.00	1,375.00	.00	2,515.00	2,515.00	
001-22-150-526.44-45	Rentals & Leases Vehicle Rental / Garage	448,569.96	1,075,359.96	1,305,514.87	1,424,198.00	1,487,570.00	63,372.00	4
001-22-150-526.45-10	Insurance General Liability	487,275.84	525,774.12	481,959.50	525,774.00	644,282.00	118,508.00	23
001-22-150-526.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	370,874.81	395,253.22	419,997.28	461,000.00	512,100.00	51,100.00	11



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	22 - Fire							
Division	150 - Operations							
Activity	526 - Ambulance & Rescue Services							
	<i>Operating Expenditures/Expenses</i>							
001-22-150-526.46-15	Repair and Maintenance Service Equipment Maintenance	71,471.51	147,589.87	111,208.18	141,085.00	138,450.00	(2,635.00)	(2)
001-22-150-526.46-40	Repair and Maintenance Service Other Repair Maintenance	3,813.96	7,305.25	.00	5,000.00	5,000.00	.00	
001-22-150-526.48-15	Promotional Activities Special Events	1,234.81	.00	.00	.00	.00	.00	
001-22-150-526.49-90	Other Current Charges Other Current Charges	9,805.00	1,825.00	9,730.00	12,000.00	2,100.00	(9,900.00)	(83)
001-22-150-526.49-95	Other Current Charges Unreconciled CC Charges	35.99	.00	.00	.00	.00	.00	
001-22-150-526.52-10	Operating Supplies Fuel & Lube	158,590.59	148,419.83	102,095.68	175,430.00	146,330.00	(29,100.00)	(17)
001-22-150-526.52-15	Operating Supplies EMS Supplies	391,047.14	332,902.61	334,389.69	451,626.82	432,000.00	(19,626.82)	(4)
001-22-150-526.52-20	Operating Supplies General Operating Supplies	75,610.61	46,988.05	15,679.70	43,383.65	84,915.00	41,531.35	96
001-22-150-526.52-27	Operating Supplies Equipment < \$5,000	466,337.51	226,560.65	138,063.86	221,813.00	123,338.00	(98,475.00)	(44)
001-22-150-526.52-28	Operating Supplies Homeland S Grant Fire Equipment	.00	.00	.00	.00	335,319.00	335,319.00	
001-22-150-526.52-31	Operating Supplies Protective Gear	152,185.58	256,130.77	193,727.88	332,804.20	409,800.00	76,995.80	23
001-22-150-526.52-33	Operating Supplies Uniform / Linen Service	118,848.59	260,868.40	105,187.58	200,193.00	199,102.00	(1,091.00)	(1)
001-22-150-526.54-10	Books Pubs Subs & Memberships Books & Publications	.00	833.50	.00	1,000.00	1,500.00	500.00	50
001-22-150-526.54-11	Books Pubs Subs & Memberships Subscriptions	2,343.50	7,677.00	5,745.00	6,450.00	4,900.00	(1,550.00)	(24)
001-22-150-526.54-13	Books Pubs Subs & Memberships Memberships	1,220.00	1,838.00	161.80	2,345.00	1,361.00	(984.00)	(42)
001-22-150-526.54-30	Books Pubs Subs & Memberships Training & Education Costs	292,520.98	255,057.90	183,243.75	280,123.00	287,095.00	6,972.00	2
001-22-150-526.54-40	Books Pubs Subs & Memberships Tuition Reimbursement	11,501.14	20,188.05	16,563.95	50,000.00	117,531.00	67,531.00	135
001-22-150-526.54-90	Books Pubs Subs & Memberships Other Books/Membership Costs	.00	.00	.00	800.00	800.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$3,215,778.48	\$3,935,115.60	\$3,542,400.08	\$4,499,625.67	\$5,061,261.00	\$561,635.33	12%
	<i>Capital Outlay</i>							
001-22-150-526.64-11	Machinery & Equipment Computer Equipment	.00	75,000.00	69,461.00	75,000.00	41,910.00	(33,090.00)	(44)
001-22-150-526.64-90	Machinery & Equipment Other Machinery / Equipment	90,890.06	245,705.68	29,732.00	411,247.52	24,000.00	(387,247.52)	(94)
	<i>Capital Outlay Totals</i>	\$90,890.06	\$320,705.68	\$99,193.00	\$486,247.52	\$65,910.00	(\$420,337.52)	(86%)
Activity	526 - Ambulance & Rescue Services Totals	\$29,521,997.26	\$34,301,455.23	\$33,399,395.17	\$38,590,694.19	\$39,632,836.00	\$1,042,141.81	3%
Division	150 - Operations Totals	\$29,521,997.26	\$34,301,455.23	\$33,399,395.17	\$38,590,694.19	\$39,632,836.00	\$1,042,141.81	3%



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 22 - Fire								
Division 160 - Emergency Management								
Activity 525 - Emergency & Disaster Relief Svcs								
<i>Personnel Services</i>								
001-22-160-525.12-10	Regular Salaries/Wages Regular Salaries/Wages	128,380.32	130,776.00	202,238.41	141,340.00	412,710.00	271,370.00	192
001-22-160-525.13-10	Other Salaries/ Wages Part Time Wages	.00	.00	.00	2,300.00	2,300.00	.00	
001-22-160-525.14-10	Overtime Overtime /Call-Out Pay	8,195.36	.00	12,803.09	.00	84,647.00	84,647.00	
001-22-160-525.21-10	FICA Taxes Employer FICA	9,957.58	9,386.79	15,705.68	10,989.00	31,749.00	20,760.00	189
001-22-160-525.22-10	Retirement Contributions General Employees Retirement	8,538.00	9,142.00	14,198.13	10,896.00	10,275.00	(621.00)	(6)
001-22-160-525.22-20	Retirement Contributions ICMA Contributions	.00	.00	2,105.94	.00	.00	.00	
001-22-160-525.22-40	Retirement Contributions Police & Fire Retirement	.00	.00	53,371.39	.00	.00	.00	
001-22-160-525.23-10	Life & Health Insurance Health Insurance	14,954.42	15,702.18	26,530.50	16,240.00	52,416.00	36,176.00	223
001-22-160-525.23-20	Life & Health Insurance Life Insurance	288.00	288.00	506.03	380.00	571.00	191.00	50
001-22-160-525.23-30	Life & Health Insurance Disability Insurance	296.16	311.51	491.33	338.00	1,224.00	886.00	262
001-22-160-525.24-10	Workers Compensation Workers Compensation	885.00	957.00	790.13	862.00	1,103.00	241.00	28
001-22-160-525.25-10	Other Employee Benefits Unemployment Compensation	35.04	35.04	46.61	35.00	105.00	70.00	200
001-22-160-525.27-10	Other Employee Benefits Employee Assistance Program	21.12	10.68	33.20	24.00	82.00	58.00	242
<i>Personnel Services Totals</i>		\$171,551.00	\$166,609.20	\$328,820.44	\$183,404.00	\$597,182.00	\$413,778.00	226%
<i>Operating Expenditures/Expenses</i>								
001-22-160-525.34-90	Other Contractual Services Other Contractual Services	36,850.00	(45,815.00)	32,725.00	32,725.00	32,725.00	.00	
001-22-160-525.40-10	Travel & Per Diem Travel & Training	1,112.00	853.45	5,533.85	4,525.00	9,157.00	4,632.00	102
001-22-160-525.40-20	Travel & Per Diem Non-Employee Travel	.00	.00	.00	.00	.00	.00	
001-22-160-525.44-45	Rentals & Leases Vehicle Rental / Garage	3,219.96	3,219.96	4,006.75	4,371.00	5,000.00	629.00	14
001-22-160-525.45-10	Insurance General Liability	3,501.96	3,777.96	3,463.13	3,778.00	4,630.00	852.00	23
001-22-160-525.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	.00	.00	.00	1,350.00	1,700.00	350.00	26
001-22-160-525.46-40	Repair and Maintenance Service Other Repair Maintenance	35,004.00	.00	.00	.00	.00	.00	
001-22-160-525.52-10	Operating Supplies Fuel & Lube	.00	.00	.00	1,500.00	1,500.00	.00	
001-22-160-525.52-20	Operating Supplies General Operating Supplies	4,996.00	4,089.00	.00	1,200.00	164,500.00	163,300.00	13,608
001-22-160-525.52-27	Operating Supplies Equipment < \$5,000	.00	.00	.00	.00	92,400.00	92,400.00	
001-22-160-525.52-33	Operating Supplies Uniform / Linen Service	3,160.00	997.50	1,000.00	1,000.00	3,000.00	2,000.00	200
001-22-160-525.54-11	Books Pubs Subs & Memberships Subscriptions	885.50	6,103.00	7,403.00	7,403.00	15,800.00	8,397.00	113



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 22 - Fire								
Division 160 - Emergency Management								
Activity 525 - Emergency & Disaster Relief Svcs								
<i>Operating Expenditures/Expenses</i>								
001-22-160-525.54-13	Books Pubs Subs & Memberships Memberships	.00	.00	.00	195.00	590.00	395.00	203
001-22-160-525.54-30	Books Pubs Subs & Memberships Training & Education Costs	1,190.66	660.00	854.00	10,335.00	33,300.00	22,965.00	222
001-22-160-525.54-40	Books Pubs Subs & Memberships Tuition Reimbursement	.00	.00	5,158.96	5,500.00	.00	(5,500.00)	(100)
<i>Operating Expenditures/Expenses Totals</i>		\$89,920.08	(\$26,114.13)	\$60,144.69	\$73,882.00	\$364,302.00	\$290,420.00	393%
<i>Capital Outlay</i>								
001-22-160-525.64-20	Machinery & Equipment Automotive	.00	29,965.00	.00	5,430.00	.00	(5,430.00)	(100)
001-22-160-525.64-90	Machinery & Equipment Other Machinery / Equipment	.00	24,000.00	.00	.00	.00	.00	
001-22-160-525.68-50	Capital Outlay SBITAs	.00	70,967.25	.00	.00	.00	.00	
<i>Capital Outlay Totals</i>		\$0.00	\$124,932.25	\$0.00	\$5,430.00	\$0.00	(\$5,430.00)	(100%)
Activity 525 - Emergency & Disaster Relief Svcs Totals		\$261,471.08	\$265,427.32	\$388,965.13	\$262,716.00	\$961,484.00	\$698,768.00	266%
Division 160 - Emergency Management Totals		\$261,471.08	\$265,427.32	\$388,965.13	\$262,716.00	\$961,484.00	\$698,768.00	266%
Division 170 - Safety								
Activity 522 - Fire Control								
<i>Personnel Services</i>								
001-22-170-522.12-10	Regular Salaries/Wages Regular Salaries/Wages	1,118,055.75	1,256,936.32	1,080,556.74	1,358,837.00	746,388.00	(612,449.00)	(45)
001-22-170-522.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	820.72	35,864.80	20,910.78	.00	.00	.00	
001-22-170-522.14-10	Overtime Overtime /Call-Out Pay	63,912.52	93,686.08	51,246.94	65,128.00	15,000.00	(50,128.00)	(77)
001-22-170-522.14-30	Overtime Special Events	1,815.05	20,236.49	3,363.29	39,000.00	25,000.00	(14,000.00)	(36)
001-22-170-522.15-40	Special Pay Educational/Certification	38,324.00	23,920.00	17,604.00	29,160.00	21,000.00	(8,160.00)	(28)
001-22-170-522.21-10	FICA Taxes Employer FICA	85,816.36	102,314.05	80,074.93	125,410.00	60,160.00	(65,250.00)	(52)
001-22-170-522.22-10	Retirement Contributions General Employees Retirement	23,789.00	25,471.00	31,937.60	30,358.00	23,348.00	(7,010.00)	(23)
001-22-170-522.22-20	Retirement Contributions ICMA Contributions	9,397.36	10,255.92	7,331.83	11,101.00	10,651.00	(450.00)	(4)
001-22-170-522.22-40	Retirement Contributions Police & Fire Retirement	396,233.00	404,198.00	413,035.06	479,038.00	484,358.00	5,320.00	1
001-22-170-522.22-60	Retirement Contributions Retiree Health Trust	23,451.48	24,214.38	26,007.63	25,001.00	27,934.00	2,933.00	12
001-22-170-522.23-10	Life & Health Insurance Health Insurance	153,946.65	172,724.00	180,234.56	177,570.00	157,248.00	(20,322.00)	(11)
001-22-170-522.23-20	Life & Health Insurance Life Insurance	1,967.00	2,063.82	2,339.21	2,777.00	1,711.00	(1,066.00)	(38)
001-22-170-522.23-30	Life & Health Insurance Disability Insurance	2,589.85	2,926.47	2,611.85	3,257.00	2,239.00	(1,018.00)	(31)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 22 - Fire								
Division 170 - Safety								
Activity 522 - Fire Control								
<i>Personnel Services</i>								
001-22-170-522.24-10	Workers Compensation Workers Compensation	21,372.00	23,103.96	19,074.88	20,809.00	24,220.00	3,411.00	16
001-22-170-522.25-10	Other Employee Benefits Unemployment Compensation	361.35	382.42	327.15	385.00	315.00	(70.00)	(18)
001-22-170-522.27-10	Other Employee Benefits Employee Assistance Program	216.03	115.67	230.96	117.00	246.00	129.00	110
<i>Personnel Services Totals</i>		\$1,942,068.12	\$2,198,413.38	\$1,936,887.41	\$2,367,948.00	\$1,599,818.00	(\$768,130.00)	(32%)
<i>Operating Expenditures/Expenses</i>								
001-22-170-522.40-10	Travel & Per Diem Travel & Training	4,226.40	10,756.81	1,089.12	7,584.00	6,777.00	(807.00)	(11)
001-22-170-522.44-45	Rentals & Leases Vehicle Rental / Garage	36,600.00	34,410.00	46,385.13	50,602.00	38,010.00	(12,592.00)	(25)
001-22-170-522.45-10	Insurance General Liability	37,697.04	40,674.96	37,285.38	40,675.00	49,843.00	9,168.00	23
001-22-170-522.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	25,921.43	14,973.44	9,541.00	24,050.00	19,800.00	(4,250.00)	(18)
001-22-170-522.47-10	Printing & Binding Printing & Binding	371.90	1,413.65	924.40	3,000.00	3,000.00	.00	
001-22-170-522.52-10	Operating Supplies Fuel & Lube	12,877.65	15,015.36	9,623.16	24,800.00	18,100.00	(6,700.00)	(27)
001-22-170-522.52-15	Operating Supplies EMS Supplies	96.96	.00	.00	.00	.00	.00	
001-22-170-522.52-20	Operating Supplies General Operating Supplies	7,205.93	11,810.13	8,407.64	8,985.00	22,000.00	13,015.00	145
001-22-170-522.52-27	Operating Supplies Equipment < \$5,000	3,276.93	43,889.92	64,340.70	70,000.00	2,705.00	(67,295.00)	(96)
001-22-170-522.52-33	Operating Supplies Uniform / Linen Service	1,923.11	26,606.24	14,665.00	14,665.00	7,500.00	(7,165.00)	(49)
001-22-170-522.54-10	Books Pubs Subs & Memberships Books & Publications	1,636.90	1,552.50	.00	5,400.00	3,000.00	(2,400.00)	(44)
001-22-170-522.54-11	Books Pubs Subs & Memberships Subscriptions	36,044.18	18,072.95	.00	.00	.00	.00	
001-22-170-522.54-13	Books Pubs Subs & Memberships Memberships	1,468.00	2,664.00	3,058.50	1,563.00	1,578.00	15.00	1
001-22-170-522.54-30	Books Pubs Subs & Memberships Training & Education Costs	4,193.00	2,340.00	1,110.00	9,526.00	3,487.00	(6,039.00)	(63)
001-22-170-522.54-40	Books Pubs Subs & Memberships Tuition Reimbursement	9,115.98	17,478.39	4,368.00	5,500.00	8,985.00	3,485.00	63
<i>Operating Expenditures/Expenses Totals</i>		\$182,655.41	\$241,658.35	\$200,798.03	\$266,350.00	\$184,785.00	(\$81,565.00)	(31%)
<i>Capital Outlay</i>								
001-22-170-522.64-20	Machinery & Equipment Automotive	49,651.00	29,965.00	8,928.16	9,495.64	.00	(9,495.64)	(100)
<i>Capital Outlay Totals</i>		\$49,651.00	\$29,965.00	\$8,928.16	\$9,495.64	\$0.00	(\$9,495.64)	(100%)
Activity 522 - Fire Control Totals		\$2,174,374.53	\$2,470,036.73	\$2,146,613.60	\$2,643,793.64	\$1,784,603.00	(\$859,190.64)	(32%)
Division 170 - Safety Totals		\$2,174,374.53	\$2,470,036.73	\$2,146,613.60	\$2,643,793.64	\$1,784,603.00	(\$859,190.64)	(32%)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 22 - Fire								
Division 180 - Ocean Rescue & Beach Oper								
Activity 522 - Fire Control								
<i>Personnel Services</i>								
001-22-180-522.12-10	Regular Salaries/Wages Regular Salaries/Wages	1,128,349.53	1,556,304.46	1,523,853.60	1,640,822.00	1,558,085.00	(82,737.00)	(5)
001-22-180-522.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	.00	8,171.44	.00	.00	.00	
001-22-180-522.13-10	Other Salaries/ Wages Part Time Wages	118,378.13	97,427.96	77,851.08	92,500.00	92,500.00	.00	
001-22-180-522.14-10	Overtime Overtime /Call-Out Pay	111,385.25	121,706.46	187,933.95	190,000.00	177,477.00	(12,523.00)	(7)
001-22-180-522.15-40	Special Pay Educational/Certification	83,701.61	63,174.34	64,356.32	319,600.00	60,536.00	(259,064.00)	(81)
001-22-180-522.21-10	FICA Taxes Employer FICA	108,173.17	138,142.42	139,914.74	146,176.00	146,484.00	308.00	
001-22-180-522.22-10	Retirement Contributions General Employees Retirement	86,118.00	92,205.00	140,265.37	109,894.00	100,500.00	(9,394.00)	(9)
001-22-180-522.22-20	Retirement Contributions ICMA Contributions	3,117.01	3,612.84	3,473.21	3,938.00	3,951.00	13.00	
001-22-180-522.23-10	Life & Health Insurance Health Insurance	307,715.95	354,506.91	389,852.28	372,996.00	425,750.00	52,754.00	14
001-22-180-522.23-20	Life & Health Insurance Life Insurance	3,230.76	3,243.76	4,239.03	4,693.00	4,850.00	157.00	3
001-22-180-522.23-30	Life & Health Insurance Disability Insurance	2,606.61	3,597.89	3,654.37	3,920.00	4,869.00	949.00	24
001-22-180-522.24-10	Workers Compensation Workers Compensation	21,464.04	23,202.96	19,157.38	20,899.00	24,324.00	3,425.00	16
001-22-180-522.25-10	Other Employee Benefits Unemployment Compensation	1,024.92	1,033.68	908.12	841.00	840.00	(1.00)	
001-22-180-522.27-10	Other Employee Benefits Employee Assistance Program	454.08	250.09	540.80	599.00	656.00	57.00	10
<i>Personnel Services Totals</i>		\$1,975,719.06	\$2,458,408.77	\$2,564,171.69	\$2,906,878.00	\$2,600,822.00	(\$306,056.00)	(11%)
<i>Operating Expenditures/Expenses</i>								
001-22-180-522.31-90	Professional Services Other Professional Services	.00	.00	290.00	290.00	290.00	.00	
001-22-180-522.34-90	Other Contractual Services Other Contractual Services	200.28	421.62	264.48	612.00	500.00	(112.00)	(18)
001-22-180-522.40-10	Travel & Per Diem Travel & Training	291.58	1,169.79	319.00	14,269.00	2,242.00	(12,027.00)	(84)
001-22-180-522.43-10	Utility Services Electricity	6,147.39	9,739.30	6,193.18	5,992.00	7,310.00	1,318.00	22
001-22-180-522.43-15	Utility Services Water & Sewer	4,943.59	4,874.35	5,371.36	4,882.00	5,018.00	136.00	3
001-22-180-522.43-20	Utility Services Irrigation Water	250.20	351.30	273.30	206.00	351.00	145.00	70
001-22-180-522.44-45	Rentals & Leases Vehicle Rental / Garage	49,640.04	60,240.00	56,181.62	61,289.00	55,670.00	(5,619.00)	(9)
001-22-180-522.45-10	Insurance General Liability	33,701.04	36,363.00	33,332.75	36,363.00	44,559.00	8,196.00	23
001-22-180-522.45-15	Insurance Other Insurance Costs	.00	.00	.00	1,000.00	1,000.00	.00	
001-22-180-522.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	12,214.83	10,482.42	12,173.68	20,700.00	17,450.00	(3,250.00)	(16)
001-22-180-522.46-15	Repair and Maintenance Service Equipment Maintenance	3,985.80	8,469.40	5,723.35	10,000.00	8,315.00	(1,685.00)	(17)
001-22-180-522.47-10	Printing & Binding Printing & Binding	326.25	.00	322.50	330.00	500.00	170.00	52



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 22 - Fire								
Division 180 - Ocean Rescue & Beach Oper								
Activity 522 - Fire Control								
<i>Operating Expenditures/Expenses</i>								
001-22-180-522.48-16	Promotional Activities Employee Recognition Awards	1,122.78	1,137.82	71.85	1,090.00	1,090.00	.00	
001-22-180-522.48-17	Promotional Activities Refreshment / Food / Meetings	506.35	337.98	354.10	560.00	560.00	.00	
001-22-180-522.49-90	Other Current Charges Other Current Charges	500.00	.00	500.00	620.00	500.00	(120.00)	(19)
001-22-180-522.52-10	Operating Supplies Fuel & Lube	2,859.22	2,481.89	1,483.45	7,500.00	6,100.00	(1,400.00)	(19)
001-22-180-522.52-20	Operating Supplies General Operating Supplies	1,841.02	2,719.52	1,554.66	6,444.00	6,312.00	(132.00)	(2)
001-22-180-522.52-27	Operating Supplies Equipment < \$5,000	6,401.74	1,826.93	15,323.89	17,991.12	11,200.00	(6,791.12)	(38)
001-22-180-522.52-33	Operating Supplies Uniform / Linen Service	14,465.96	46,283.16	8,048.00	15,000.00	15,000.00	.00	
001-22-180-522.54-10	Books Pubs Subs & Memberships Books & Publications	185.50	183.50	.00	210.00	210.00	.00	
001-22-180-522.54-13	Books Pubs Subs & Memberships Memberships	800.00	1,040.00	1,080.00	1,120.00	1,470.00	350.00	31
001-22-180-522.54-30	Books Pubs Subs & Memberships Training & Education Costs	325.00	400.00	400.00	850.00	765.00	(85.00)	(10)
<i>Operating Expenditures/Expenses Totals</i>		\$140,708.57	\$188,521.98	\$149,261.17	\$207,318.12	\$186,412.00	(\$20,906.12)	(10%)
<i>Capital Outlay</i>								
001-22-180-522.64-20	Machinery & Equipment Automotive	.00	.00	13,800.00	17,000.00	.00	(17,000.00)	(100)
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$13,800.00	\$17,000.00	\$0.00	(\$17,000.00)	(100%)
Activity 522 - Fire Control Totals		\$2,116,427.63	\$2,646,930.75	\$2,727,232.86	\$3,131,196.12	\$2,787,234.00	(\$343,962.12)	(11%)
Division 180 - Ocean Rescue & Beach Oper Totals		\$2,116,427.63	\$2,646,930.75	\$2,727,232.86	\$3,131,196.12	\$2,787,234.00	(\$343,962.12)	(11%)
Division 190 - Highland Beach								
Activity 522 - Fire Control								
<i>Personnel Services</i>								
001-22-190-522.12-10	Regular Salaries/Wages Regular Salaries/Wages	2,079,780.70	1,123,615.99	.00	.00	.00	.00	
001-22-190-522.12-20	Regular Salaries/Wages Holiday Pay	77,295.30	57,476.44	.00	.00	.00	.00	
001-22-190-522.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	96,539.18	10,752.22	.00	.00	.00	.00	
001-22-190-522.14-10	Overtime Overtime /Call-Out Pay	419,863.37	377,532.91	.00	.00	.00	.00	
001-22-190-522.15-40	Special Pay Educational/Certification	44,572.84	26,770.00	1,000.00	.00	.00	.00	
001-22-190-522.21-10	FICA Taxes Employer FICA	194,643.30	115,904.03	76.36	.00	.00	.00	
001-22-190-522.22-40	Retirement Contributions Police & Fire Retirement	971,098.00	577,861.00	.00	.00	.00	.00	
001-22-190-522.22-60	Retirement Contributions Retiree Health Trust	68,116.55	41,027.05	.00	.00	.00	.00	
001-22-190-522.23-10	Life & Health Insurance Health Insurance	328,048.78	213,680.96	75.06	.00	.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 22 - Fire								
Division 190 - Highland Beach								
Activity 522 - Fire Control								
<i>Personnel Services</i>								
001-22-190-522.23-20	Life & Health Insurance Life Insurance	3,151.21	1,749.22	.00	.00	.00	.00	
001-22-190-522.23-30	Life & Health Insurance Disability Insurance	5,500.64	3,860.41	.94	.00	.00	.00	
001-22-190-522.24-10	Workers Compensation Workers Compensation	50,954.04	55,083.00	.00	.00	.00	.00	
001-22-190-522.25-10	Other Employee Benefits Unemployment Compensation	766.79	464.34	.00	.00	.00	.00	
001-22-190-522.27-10	Other Employee Benefits Employee Assistance Program	462.18	141.53	.00	.00	.00	.00	
<i>Personnel Services Totals</i>		\$4,340,792.88	\$2,605,919.10	\$1,152.36	\$0.00	\$0.00	\$0.00	+++
<i>Operating Expenditures/Expenses</i>								
001-22-190-522.34-90	Other Contractual Services Other Contractual Services	924.00	390.00	.00	.00	.00	.00	
001-22-190-522.40-10	Travel & Per Diem Travel & Training	1,330.81	152.00	.00	.00	.00	.00	
001-22-190-522.43-40	Utility Services Gas	2,513.63	1,245.53	.00	.00	.00	.00	
001-22-190-522.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	23,172.42	6,843.28	.00	.00	.00	.00	
001-22-190-522.46-15	Repair and Maintenance Service Equipment Maintenance	14,377.50	.00	.00	.00	.00	.00	
001-22-190-522.52-10	Operating Supplies Fuel & Lube	11,747.97	8,948.99	.00	.00	.00	.00	
001-22-190-522.52-15	Operating Supplies EMS Supplies	47,375.00	29,683.00	.00	.00	.00	.00	
001-22-190-522.52-20	Operating Supplies General Operating Supplies	3,554.50	2,031.50	.00	.00	.00	.00	
001-22-190-522.52-27	Operating Supplies Equipment < \$5,000	19,411.13	20,686.27	.00	.00	.00	.00	
001-22-190-522.52-31	Operating Supplies Protective Gear	24,750.00	5,662.15	337.85	337.85	.00	(337.85)	(100)
001-22-190-522.52-33	Operating Supplies Uniform / Linen Service	22,625.00	13,183.25	.00	.00	.00	.00	
001-22-190-522.52-36	Operating Supplies Janitorial Supplies	1,500.00	875.00	.00	.00	.00	.00	
001-22-190-522.54-30	Books Pubs Subs & Memberships Training & Education Costs	4,637.46	905.50	.00	.00	.00	.00	
001-22-190-522.54-40	Books Pubs Subs & Memberships Tuition Reimbursement	5,588.83	.00	.00	.00	.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$183,508.25	\$90,606.47	\$337.85	\$337.85	\$0.00	(\$337.85)	(100%)
Activity 522 - Fire Control Totals		\$4,524,301.13	\$2,696,525.57	\$1,490.21	\$337.85	\$0.00	(\$337.85)	(100%)
Division 190 - Highland Beach Totals		\$4,524,301.13	\$2,696,525.57	\$1,490.21	\$337.85	\$0.00	(\$337.85)	(100%)
Department 22 - Fire Totals		\$41,944,291.11	\$46,027,748.62	\$42,287,491.99	\$49,153,404.43	\$50,017,098.00	\$863,693.57	2%



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	24 - Neighborhood and Community Svcs							
Division	000 - Administration							
Activity	524 - Protective Inspections							
<i>Personnel Services</i>								
001-24-000-524.12-10	Regular Salaries/Wages Regular Salaries/Wages	297,031.29	383,450.06	294,675.94	384,045.00	355,796.00	(28,249.00)	(7)
001-24-000-524.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	.00	36,344.81	.00	.00	.00	
001-24-000-524.13-10	Other Salaries/ Wages Part Time Wages	2,865.24	9,844.81	9,083.55	10,000.00	.00	(10,000.00)	(100)
001-24-000-524.14-10	Overtime Overtime /Call-Out Pay	.00	536.55	665.39	1,000.00	1,500.00	500.00	50
001-24-000-524.15-20	Special Pay Car Allowance	5,280.00	5,280.00	3,740.00	5,280.00	5,280.00	.00	
001-24-000-524.21-10	FICA Taxes Employer FICA	23,845.45	31,581.21	25,881.55	32,947.00	31,986.00	(961.00)	(3)
001-24-000-524.22-10	Retirement Contributions General Employees Retirement	10,132.00	10,848.00	26,452.59	12,929.00	29,473.00	16,544.00	128
001-24-000-524.22-20	Retirement Contributions ICMA Contributions	19,438.17	20,405.41	7,068.84	21,156.00	3,574.00	(17,582.00)	(83)
001-24-000-524.23-10	Life & Health Insurance Health Insurance	44,863.26	62,809.00	54,564.96	64,962.00	77,540.00	12,578.00	19
001-24-000-524.23-20	Life & Health Insurance Life Insurance	900.00	1,152.00	1,022.42	1,521.00	1,332.00	(189.00)	(12)
001-24-000-524.23-30	Life & Health Insurance Disability Insurance	689.59	884.30	679.53	928.00	1,179.00	251.00	27
001-24-000-524.24-10	Workers Compensation Workers Compensation	272.04	294.00	242.88	265.00	308.00	43.00	16
001-24-000-524.25-10	Other Employee Benefits Unemployment Compensation	113.88	148.92	119.72	140.00	140.00	.00	
001-24-000-524.27-10	Other Employee Benefits Employee Assistance Program	63.36	42.72	72.80	99.00	109.00	10.00	10
<i>Personnel Services Totals</i>		\$405,494.28	\$527,276.98	\$460,614.98	\$535,272.00	\$508,217.00	(\$27,055.00)	(5%)
<i>Operating Expenditures/Expenses</i>								
001-24-000-524.40-10	Travel & Per Diem Travel & Training	749.90	.00	1,574.87	5,000.00	3,000.00	(2,000.00)	(40)
001-24-000-524.42-10	Freight & Postage Services Postage	97.25	7,780.90	49.44	250.00	250.00	.00	
001-24-000-524.45-10	Insurance General Liability	5,610.00	6,053.04	5,548.62	6,053.00	7,417.00	1,364.00	23
001-24-000-524.47-10	Printing & Binding Printing & Binding	835.15	250.00	.00	1,000.00	1,000.00	.00	
001-24-000-524.48-17	Promotional Activities Refreshment / Food / Meetings	524.38	1,360.16	411.11	700.00	1,500.00	800.00	114
001-24-000-524.49-21	Other Current Charges Refund Prior Year Revenue	.00	150.00	.00	.00	.00	.00	
001-24-000-524.49-90	Other Current Charges Other Current Charges	175.00	175.00	200.00	175.00	175.00	.00	
001-24-000-524.51-10	Office Supplies Stationery, Paper, Forms	287.54	647.58	358.30	1,000.00	.00	(1,000.00)	(100)
001-24-000-524.51-15	Office Supplies Other Office Supplies	2,914.45	1,313.03	1,120.16	3,000.00	5,000.00	2,000.00	67
001-24-000-524.51-20	Office Supplies Office Equipment < \$5,000	.00	.00	8.13	.00	.00	.00	
001-24-000-524.52-20	Operating Supplies General Operating Supplies	840.37	806.65	330.91	1,000.00	.00	(1,000.00)	(100)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	24 - Neighborhood and Community Svcs							
Division	000 - Administration							
Activity	524 - Protective Inspections							
<i>Operating Expenditures/Expenses</i>								
001-24-000-524.52-65	Operating Supplies Rec Supplies Youth Basketball	.00	.00	.00	1,000.00	.00	(1,000.00)	(100)
001-24-000-524.54-13	Books Pubs Subs & Memberships Memberships	988.00	1,365.47	3,563.58	4,500.00	3,760.00	(740.00)	(16)
001-24-000-524.54-30	Books Pubs Subs & Memberships Training & Education Costs	2,289.44	5,151.50	4,990.20	5,100.00	3,000.00	(2,100.00)	(41)
001-24-000-524.54-40	Books Pubs Subs & Memberships Tuition Reimbursement	.00	.00	4,637.82	10,000.00	14,950.00	4,950.00	50
<i>Operating Expenditures/Expenses Totals</i>		\$15,311.48	\$25,053.33	\$22,793.14	\$38,778.00	\$40,052.00	\$1,274.00	3%
Activity	524 - Protective Inspections Totals	\$420,805.76	\$552,330.31	\$483,408.12	\$574,050.00	\$548,269.00	(\$25,781.00)	(4%)
Division	000 - Administration Totals	\$420,805.76	\$552,330.31	\$483,408.12	\$574,050.00	\$548,269.00	(\$25,781.00)	(4%)
Division	230 - Clean & Safe							
Activity	519 - Other Gen. Govt. Services							
<i>Personnel Services</i>								
001-24-230-519.12-10	Regular Salaries/Wages Regular Salaries/Wages	676,595.83	768,663.22	793,326.23	809,858.00	1,066,025.00	256,167.00	32
001-24-230-519.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	275.88	735.14	.00	.00	.00	
001-24-230-519.14-10	Overtime Overtime /Call-Out Pay	42,404.03	28,363.06	25,013.56	30,000.00	30,000.00	.00	
001-24-230-519.14-30	Overtime Special Events	.00	682.92	4,068.72	4,500.00	.00	(4,500.00)	(100)
001-24-230-519.21-10	FICA Taxes Employer FICA	52,969.67	58,642.80	59,879.15	64,801.00	74,340.00	9,539.00	15
001-24-230-519.22-10	Retirement Contributions General Employees Retirement	46,549.00	49,839.00	87,047.57	59,400.00	69,159.00	9,759.00	16
001-24-230-519.22-20	Retirement Contributions ICMA Contributions	2,473.06	2,708.88	2,645.05	2,750.00	2,948.00	198.00	7
001-24-230-519.23-10	Life & Health Insurance Health Insurance	259,028.11	283,464.00	298,658.03	240,917.00	348,928.00	108,011.00	45
001-24-230-519.23-20	Life & Health Insurance Life Insurance	2,214.65	2,452.46	3,174.46	3,518.00	3,708.00	190.00	5
001-24-230-519.23-30	Life & Health Insurance Disability Insurance	1,516.76	1,778.27	1,889.54	1,942.00	1,548.00	(394.00)	(20)
001-24-230-519.24-10	Workers Compensation Workers Compensation	1,365.96	1,476.96	691.13	754.00	1,548.00	794.00	105
001-24-230-519.25-10	Other Employee Benefits Unemployment Compensation	523.73	575.20	545.99	595.00	630.00	35.00	6
001-24-230-519.27-10	Other Employee Benefits Employee Assistance Program	298.07	172.65	382.68	425.00	492.00	67.00	16
<i>Personnel Services Totals</i>		\$1,085,938.87	\$1,199,095.30	\$1,278,057.25	\$1,219,460.00	\$1,599,326.00	\$379,866.00	31%
<i>Operating Expenditures/Expenses</i>								
001-24-230-519.34-16	Other Contractual Services Pest Control Services	4,534.00	5,610.00	5,100.00	10,000.00	10,000.00	.00	
001-24-230-519.34-90	Other Contractual Services Other Contractual Services	72,330.00	72,076.96	192,325.72	209,410.00	215,000.00	5,590.00	3



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	24 - Neighborhood and Community Svcs							
Division	230 - Clean & Safe							
Activity	519 - Other Gen. Govt. Services							
	<i>Operating Expenditures/Expenses</i>							
001-24-230-519.40-10	Travel & Per Diem Travel & Training	52.00	1,715.88	2,924.14	4,500.00	6,200.00	1,700.00	38
001-24-230-519.41-11	Communication Services Portable Phones / MDD	2,900.00	1,242.00	.00	3,000.00	94,860.00	91,860.00	3,062
001-24-230-519.44-45	Rentals & Leases Vehicle Rental / Garage	27,470.04	25,100.04	34,069.75	37,167.00	50,310.00	13,143.00	35
001-24-230-519.45-10	Insurance General Liability	16,032.00	17,298.00	15,856.50	17,298.00	21,197.00	3,899.00	23
001-24-230-519.46-05	Repair and Maintenance Service Streetscape Maintenance	37,427.78	5,599.20	4,739.05	10,000.00	10,000.00	.00	
001-24-230-519.46-06	Repair and Maintenance Service Tree / Landscape Maintenance	.00	.00	.00	75,000.00	75,000.00	.00	
001-24-230-519.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	21,594.81	27,655.14	33,274.58	22,550.00	18,250.00	(4,300.00)	(19)
001-24-230-519.46-15	Repair and Maintenance Service Equipment Maintenance	1,957.49	2,170.43	1,093.40	3,000.00	4,500.00	1,500.00	50
001-24-230-519.46-40	Repair and Maintenance Service Other Repair Maintenance	29,885.10	36,923.65	110,037.36	121,615.00	80,800.00	(40,815.00)	(34)
001-24-230-519.49-13	Other Current Charges Delray Community Cats Program	18,244.00	19,950.00	12,600.00	25,000.00	.00	(25,000.00)	(100)
001-24-230-519.49-90	Other Current Charges Other Current Charges	.00	48,930.00	29,998.98	37,000.00	30,000.00	(7,000.00)	(19)
001-24-230-519.51-10	Office Supplies Stationery, Paper, Forms	308.70	213.57	181.28	1,000.00	.00	(1,000.00)	(100)
001-24-230-519.51-15	Office Supplies Other Office Supplies	149.99	138.21	210.77	1,000.00	2,000.00	1,000.00	100
001-24-230-519.51-20	Office Supplies Office Equipment < \$5,000	.00	.00	.00	.00	7,600.00	7,600.00	
001-24-230-519.52-10	Operating Supplies Fuel & Lube	13,370.49	10,629.46	11,172.65	15,200.00	13,800.00	(1,400.00)	(9)
001-24-230-519.52-20	Operating Supplies General Operating Supplies	4,661.50	11,996.68	4,030.52	5,000.00	7,000.00	2,000.00	40
001-24-230-519.52-27	Operating Supplies Equipment < \$5,000	7,289.52	5,921.49	2,310.10	3,000.00	5,000.00	2,000.00	67
001-24-230-519.52-33	Operating Supplies Uniform / Linen Service	7,942.14	12,674.00	9,703.16	14,292.00	16,488.00	2,196.00	15
001-24-230-519.52-41	Operating Supplies Gardening Supplies	17,309.84	24,874.29	23,334.70	26,000.00	30,000.00	4,000.00	15
001-24-230-519.54-13	Books Pubs Subs & Memberships Memberships	.00	156.00	340.00	540.00	1,085.00	545.00	101
001-24-230-519.54-30	Books Pubs Subs & Memberships Training & Education Costs	3,299.03	4,825.00	7,486.38	7,950.00	6,570.00	(1,380.00)	(17)
	<i>Operating Expenditures/Expenses Totals</i>	\$286,758.43	\$335,700.00	\$500,789.04	\$649,522.00	\$705,660.00	\$56,138.00	9%
	<i>Capital Outlay</i>							
001-24-230-519.64-20	Machinery & Equipment Automotive	.00	83,768.00	.00	.00	.00	.00	
001-24-230-519.64-90	Machinery & Equipment Other Machinery / Equipment	.00	31,885.62	.00	.00	.00	.00	
	<i>Capital Outlay Totals</i>	\$0.00	\$115,653.62	\$0.00	\$0.00	\$0.00	\$0.00	+++
Activity	519 - Other Gen. Govt. Services Totals	\$1,372,697.30	\$1,650,448.92	\$1,778,846.29	\$1,868,982.00	\$2,304,986.00	\$436,004.00	23%



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 24 - Neighborhood and Community Svcs								
Division 230 - Clean & Safe Totals		\$1,372,697.30	\$1,650,448.92	\$1,778,846.29	\$1,868,982.00	\$2,304,986.00	\$436,004.00	23%
Division 240 - Code Enforcement								
Activity 524 - Protective Inspections								
<i>Personnel Services</i>								
001-24-240-524.12-10	Regular Salaries/Wages Regular Salaries/Wages	864,197.94	787,026.25	774,731.26	874,033.00	881,623.00	7,590.00	1
001-24-240-524.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	32,999.76	2,751.79	.00	.00	.00	.00	
001-24-240-524.13-10	Other Salaries/ Wages Part Time Wages	31,868.81	8,086.96	2,576.00	15,860.00	20,000.00	4,140.00	26
001-24-240-524.14-10	Overtime Overtime /Call-Out Pay	13,804.95	8,981.86	7,853.73	16,500.00	16,500.00	.00	
001-24-240-524.14-30	Overtime Special Events	.00	534.33	224.28	4,500.00	.00	(4,500.00)	(100)
001-24-240-524.21-10	FICA Taxes Employer FICA	70,424.28	61,149.84	58,775.32	71,755.00	76,648.00	4,893.00	7
001-24-240-524.22-10	Retirement Contributions General Employees Retirement	64,889.00	55,045.00	82,779.66	65,605.00	62,916.00	(2,689.00)	(4)
001-24-240-524.22-20	Retirement Contributions ICMA Contributions	2,434.75	2,636.51	2,575.46	2,760.00	2,856.00	96.00	3
001-24-240-524.23-10	Life & Health Insurance Health Insurance	304,795.36	249,906.00	263,504.65	243,071.00	308,917.00	65,846.00	27
001-24-240-524.23-20	Life & Health Insurance Life Insurance	2,798.06	2,846.40	3,217.98	3,823.00	3,918.00	95.00	2
001-24-240-524.23-30	Life & Health Insurance Disability Insurance	1,940.43	1,821.39	1,836.57	2,113.00	2,772.00	659.00	31
001-24-240-524.24-10	Workers Compensation Workers Compensation	5,130.00	5,544.96	4,578.75	4,995.00	4,767.00	(228.00)	(5)
001-24-240-524.25-10	Other Employee Benefits Unemployment Compensation	658.93	563.56	496.45	560.00	560.00	.00	
001-24-240-524.27-10	Other Employee Benefits Employee Assistance Program	340.85	157.53	330.76	399.00	437.00	38.00	10
<i>Personnel Services Totals</i>		\$1,396,283.12	\$1,187,052.38	\$1,203,480.87	\$1,305,974.00	\$1,381,914.00	\$75,940.00	6%
<i>Operating Expenditures/Expenses</i>								
001-24-240-524.31-90	Professional Services Other Professional Services	1,951.55	.00	22,000.00	25,000.00	.00	(25,000.00)	(100)
001-24-240-524.34-20	Other Contractual Services Unsafe Buildings & Structures	.00	.00	626.26	15,000.00	11,000.00	(4,000.00)	(27)
001-24-240-524.34-45	Other Contractual Services Lot Mowing / Clearing	6,625.00	3,405.23	4,502.74	10,000.00	15,000.00	5,000.00	50
001-24-240-524.34-46	Other Contractual Services Abandoned/Junk Property Removal	.00	.00	.00	2,673.00	4,500.00	1,827.00	68
001-24-240-524.34-70	Other Contractual Services Photo/Microfilm Services	1,809.60	.00	2,021.34	5,000.00	10,000.00	5,000.00	100
001-24-240-524.34-90	Other Contractual Services Other Contractual Services	43,240.88	1,062.80	3,500.41	5,000.00	4,500.00	(500.00)	(10)
001-24-240-524.40-10	Travel & Per Diem Travel & Training	353.07	2,109.90	3,085.00	3,000.00	6,200.00	3,200.00	107
001-24-240-524.41-11	Communication Services Portable Phones / MDD	9,900.00	2,898.00	.00	2,691.00	2,691.00	.00	
001-24-240-524.42-10	Freight & Postage Services Postage	44,201.85	14,740.07	18,572.86	32,250.00	30,000.00	(2,250.00)	(7)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	24 - Neighborhood and Community Svcs							
Division	240 - Code Enforcement							
Activity	524 - Protective Inspections							
	<i>Operating Expenditures/Expenses</i>							
001-24-240-524.44-30	Rentals & Leases Equipment	7,612.69	.00	.00	.00	.00	.00	
001-24-240-524.44-45	Rentals & Leases Vehicle Rental / Garage	37,950.00	44,280.00	41,666.13	45,454.00	52,180.00	6,726.00	15
001-24-240-524.45-10	Insurance General Liability	27,006.96	29,141.04	26,712.62	29,141.00	29,282.00	141.00	
001-24-240-524.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	22,235.21	23,099.81	13,809.12	19,200.00	22,900.00	3,700.00	19
001-24-240-524.47-10	Printing & Binding Printing & Binding	7,827.96	5,493.48	4,621.47	6,500.00	7,500.00	1,000.00	15
001-24-240-524.49-07	Other Current Charges Nuisance Abatement Costs	678.04	2,667.66	544.80	6,750.00	2,000.00	(4,750.00)	(70)
001-24-240-524.49-50	Other Current Charges Advertising	.00	.00	.00	1,500.00	3,500.00	2,000.00	133
001-24-240-524.49-90	Other Current Charges Other Current Charges	516.00	1,500.00	.00	3,500.00	3,500.00	.00	
001-24-240-524.51-10	Office Supplies Stationery, Paper, Forms	1,408.14	3,228.14	2,358.63	5,200.00	.00	(5,200.00)	(100)
001-24-240-524.51-15	Office Supplies Other Office Supplies	3,965.25	3,393.10	2,097.43	5,400.00	10,600.00	5,200.00	96
001-24-240-524.51-20	Office Supplies Office Equipment < \$5,000	10,868.49	5,535.00	7,282.44	9,889.00	14,889.00	5,000.00	51
001-24-240-524.52-10	Operating Supplies Fuel & Lube	19,243.62	20,921.78	12,576.59	17,400.00	17,300.00	(100.00)	(1)
001-24-240-524.52-20	Operating Supplies General Operating Supplies	1,474.58	26,724.63	1,558.04	1,500.00	10,200.00	8,700.00	580
001-24-240-524.52-33	Operating Supplies Uniform / Linen Service	8,158.59	7,448.43	7,720.85	11,225.00	11,225.00	.00	
001-24-240-524.54-11	Books Pubs Subs & Memberships Subscriptions	711.77	782.95	642.90	650.00	.00	(650.00)	(100)
001-24-240-524.54-13	Books Pubs Subs & Memberships Memberships	1,647.12	1,611.00	1,445.00	2,430.00	5,350.00	2,920.00	120
001-24-240-524.54-30	Books Pubs Subs & Memberships Training & Education Costs	5,842.55	8,940.00	2,295.00	9,350.00	7,080.00	(2,270.00)	(24)
	<i>Operating Expenditures/Expenses Totals</i>	\$265,228.92	\$208,983.02	\$179,639.63	\$275,703.00	\$281,397.00	\$5,694.00	2%
	<i>Capital Outlay</i>							
001-24-240-524.64-10	Machinery & Equipment Office Furniture / Fixtures	.00	40,187.00	.00	.00	5,000.00	5,000.00	
	<i>Capital Outlay Totals</i>	\$0.00	\$40,187.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	+++
Activity	524 - Protective Inspections Totals	\$1,661,512.04	\$1,436,222.40	\$1,383,120.50	\$1,581,677.00	\$1,668,311.00	\$86,634.00	5%
Division	240 - Code Enforcement Totals	\$1,661,512.04	\$1,436,222.40	\$1,383,120.50	\$1,581,677.00	\$1,668,311.00	\$86,634.00	5%
Department	24 - Neighborhood and Community Svcs Totals	\$3,455,015.10	\$3,639,001.63	\$3,645,374.91	\$4,024,709.00	\$4,521,566.00	\$496,857.00	12%



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 26 - Development Services								
Division 200 - Planning								
Activity 515 - Comprehensive Planning								
<i>Personnel Services</i>								
001-26-200-515.12-10	Regular Salaries/Wages Regular Salaries/Wages	1,212,537.06	1,456,440.84	1,403,502.51	1,480,821.00	1,398,356.00	(82,465.00)	(6)
001-26-200-515.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	.00	22,049.69	67,500.00	34,000.00	(33,500.00)	(50)
001-26-200-515.13-10	Other Salaries/ Wages Part Time Wages	22,684.10	34,713.89	78,761.99	87,540.00	87,540.00	.00	
001-26-200-515.14-10	Overtime Overtime /Call-Out Pay	17,687.69	16,936.27	14,016.55	27,000.00	27,000.00	.00	
001-26-200-515.15-20	Special Pay Car Allowance	1,056.00	1,056.00	1,056.00	1,056.00	1,056.00	.00	
001-26-200-515.21-10	FICA Taxes Employer FICA	94,380.31	113,518.85	113,659.75	123,696.00	116,268.00	(7,428.00)	(6)
001-26-200-515.22-10	Retirement Contributions General Employees Retirement	88,769.00	95,044.00	141,764.82	113,278.00	97,935.00	(15,343.00)	(14)
001-26-200-515.22-20	Retirement Contributions ICMA Contributions	5,397.12	5,191.37	4,014.33	7,835.00	4,424.00	(3,411.00)	(44)
001-26-200-515.23-10	Life & Health Insurance Health Insurance	263,147.18	255,409.20	281,727.22	279,339.00	287,322.00	7,983.00	3
001-26-200-515.23-20	Life & Health Insurance Life Insurance	3,196.82	3,790.68	4,365.75	5,019.00	4,712.00	(307.00)	(6)
001-26-200-515.23-30	Life & Health Insurance Disability Insurance	2,798.86	3,393.92	3,333.70	3,580.00	4,145.00	565.00	16
001-26-200-515.24-10	Workers Compensation Workers Compensation	10,227.96	11,057.04	9,129.12	9,959.00	11,592.00	1,633.00	16
001-26-200-515.25-10	Other Employee Benefits Unemployment Compensation	588.04	680.02	661.66	638.00	559.00	(79.00)	(12)
001-26-200-515.27-10	Other Employee Benefits Employee Assistance Program	322.64	187.69	380.88	454.00	436.00	(18.00)	(4)
<i>Personnel Services Totals</i>		\$1,722,792.78	\$1,997,419.77	\$2,078,423.97	\$2,207,715.00	\$2,075,345.00	(\$132,370.00)	(6%)
<i>Operating Expenditures/Expenses</i>								
001-26-200-515.31-90	Professional Services Other Professional Services	149,344.00	99,395.86	83,390.75	283,158.00	146,000.00	(137,158.00)	(48)
001-26-200-515.40-10	Travel & Per Diem Travel & Training	1,335.47	4,395.63	3,874.41	10,000.00	7,000.00	(3,000.00)	(30)
001-26-200-515.42-10	Freight & Postage Services Postage	1,528.63	641.67	794.73	3,000.00	3,000.00	.00	
001-26-200-515.42-20	Freight & Postage Services Express Charges / Messenger	.00	17.68	.00	850.00	850.00	.00	
001-26-200-515.44-30	Rentals & Leases Equipment	.00	.00	.00	6,235.00	6,235.00	.00	
001-26-200-515.45-10	Insurance General Liability	29,808.00	32,163.00	29,482.75	32,163.00	39,412.00	7,249.00	23
001-26-200-515.46-40	Repair and Maintenance Service Other Repair Maintenance	.00	.00	.00	10,000.00	10,000.00	.00	
001-26-200-515.47-10	Printing & Binding Printing & Binding	.00	.00	.00	1,000.00	500.00	(500.00)	(50)
001-26-200-515.47-20	Printing & Binding Reproduction Services	.00	.00	.00	1,500.00	500.00	(1,000.00)	(67)
001-26-200-515.48-15	Promotional Activities Special Events	.00	80.34	.00	.00	.00	.00	
001-26-200-515.48-16	Promotional Activities Employee Recognition Awards	.00	.00	.00	680.00	.00	(680.00)	(100)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 26 - Development Services								
Division 200 - Planning								
Activity 515 - Comprehensive Planning								
<i>Operating Expenditures/Expenses</i>								
001-26-200-515.48-17	Promotional Activities Refreshment / Food / Meetings	2,025.49	1,168.49	389.34	2,000.00	2,000.00	.00	
001-26-200-515.49-50	Other Current Charges Advertising	11,450.80	8,273.88	5,650.47	12,000.00	10,000.00	(2,000.00)	(17)
001-26-200-515.49-90	Other Current Charges Other Current Charges	137.96	9.01	.00	100.00	100.00	.00	
001-26-200-515.51-10	Office Supplies Stationery, Paper, Forms	2,051.55	5,963.82	1,294.45	3,000.00	3,000.00	.00	
001-26-200-515.51-15	Office Supplies Other Office Supplies	6,592.76	7,432.98	6,684.65	7,000.00	7,000.00	.00	
001-26-200-515.51-20	Office Supplies Office Equipment < \$5,000	4,453.09	2,407.47	2,176.45	5,000.00	5,000.00	.00	
001-26-200-515.51-25	Office Supplies Computer Software	1,094.18	328.40	1,890.98	3,300.00	3,300.00	.00	
001-26-200-515.52-33	Operating Supplies Uniform / Linen Service	.00	.00	.00	1,380.00	1,380.00	.00	
001-26-200-515.54-10	Books Pubs Subs & Memberships Books & Publications	81.61	85.25	463.63	1,000.00	700.00	(300.00)	(30)
001-26-200-515.54-11	Books Pubs Subs & Memberships Subscriptions	1,250.00	1,369.18	1,250.00	2,220.00	2,220.00	.00	
001-26-200-515.54-13	Books Pubs Subs & Memberships Memberships	2,221.90	3,252.72	1,813.95	6,000.00	7,000.00	1,000.00	17
001-26-200-515.54-30	Books Pubs Subs & Memberships Training & Education Costs	1,150.00	3,855.46	3,470.00	2,000.00	5,400.00	3,400.00	170
001-26-200-515.54-40	Books Pubs Subs & Memberships Tuition Reimbursement	.00	.00	.00	2,000.00	2,000.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$214,525.44	\$170,840.84	\$142,626.56	\$395,586.00	\$262,597.00	(\$132,989.00)	(34%)
Activity 515 - Comprehensive Planning Totals		\$1,937,318.22	\$2,168,260.61	\$2,221,050.53	\$2,603,301.00	\$2,337,942.00	(\$265,359.00)	(10%)
Division 200 - Planning Totals		\$1,937,318.22	\$2,168,260.61	\$2,221,050.53	\$2,603,301.00	\$2,337,942.00	(\$265,359.00)	(10%)
Division 225 - Support Services								
Activity 513 - Financial & Administrative								
<i>Personnel Services</i>								
001-26-225-513.12-10	Regular Salaries/Wages Regular Salaries/Wages	.00	182,411.94	203,881.12	202,298.00	213,518.00	11,220.00	6
001-26-225-513.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	.00	.00	.00	5,000.00	5,000.00	
001-26-225-513.13-10	Other Salaries/ Wages Part Time Wages	.00	7,439.73	7,758.00	40,000.00	40,000.00	.00	
001-26-225-513.14-10	Overtime Overtime /Call-Out Pay	.00	3,081.96	13,125.22	2,500.00	2,500.00	.00	
001-26-225-513.21-10	FICA Taxes Employer FICA	.00	14,633.59	17,040.86	15,476.00	17,061.00	1,585.00	10
001-26-225-513.22-10	Retirement Contributions General Employees Retirement	.00	14,431.00	22,796.94	17,199.00	16,524.00	(675.00)	(4)
001-26-225-513.23-10	Life & Health Insurance Health Insurance	.00	63,314.00	71,796.00	64,962.00	77,539.00	12,577.00	19
001-26-225-513.23-20	Life & Health Insurance Life Insurance	.00	712.80	889.24	970.00	970.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	26 - Development Services							
Division	225 - Support Services							
Activity	513 - Financial & Administrative							
<i>Personnel Services</i>								
001-26-225-513.23-30	Life & Health Insurance Disability Insurance	.00	420.41	501.00	488.00	660.00	172.00	35
001-26-225-513.25-10	Other Employee Benefits Unemployment Compensation	.00	143.08	135.76	140.00	140.00	.00	
001-26-225-513.27-10	Other Employee Benefits Employee Assistance Program	.00	39.16	91.52	99.00	109.00	10.00	10
	<i>Personnel Services Totals</i>	\$0.00	\$286,627.67	\$338,015.66	\$344,132.00	\$374,021.00	\$29,889.00	9%
<i>Operating Expenditures/Expenses</i>								
001-26-225-513.31-90	Professional Services Other Professional Services	.00	2,089.45	1,503.60	2,500.00	2,500.00	.00	
001-26-225-513.34-90	Other Contractual Services Other Contractual Services	.00	14,443.54	8,655.09	.00	.00	.00	
001-26-225-513.40-10	Travel & Per Diem Travel & Training	.00	1,524.34	1,178.84	5,500.00	3,300.00	(2,200.00)	(40)
001-26-225-513.41-11	Communication Services Portable Phones / MDD	.00	.00	.00	807.00	807.00	.00	
001-26-225-513.42-10	Freight & Postage Services Postage	.00	8,000.57	3,847.68	15,000.00	15,000.00	.00	
001-26-225-513.44-30	Rentals & Leases Equipment	.00	7,993.33	.00	10,650.00	.00	(10,650.00)	(100)
001-26-225-513.44-45	Rentals & Leases Vehicle Rental / Garage	.00	.00	3,630.00	3,960.00	.00	(3,960.00)	(100)
001-26-225-513.45-10	Insurance General Liability	.00	.00	.00	.00	6,428.00	6,428.00	
001-26-225-513.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	.00	.00	.00	2,800.00	.00	(2,800.00)	(100)
001-26-225-513.46-40	Repair and Maintenance Service Other Repair Maintenance	.00	.00	.00	500.00	.00	(500.00)	(100)
001-26-225-513.47-10	Printing & Binding Printing & Binding	.00	.00	.00	2,000.00	.00	(2,000.00)	(100)
001-26-225-513.49-90	Other Current Charges Other Current Charges	.00	.00	.00	700.00	.00	(700.00)	(100)
001-26-225-513.51-10	Office Supplies Stationery, Paper, Forms	.00	.00	16.20	4,000.00	4,000.00	.00	
001-26-225-513.51-15	Office Supplies Other Office Supplies	.00	.00	505.90	2,000.00	2,000.00	.00	
001-26-225-513.51-20	Office Supplies Office Equipment < \$5,000	.00	.00	.00	4,500.00	4,500.00	.00	
001-26-225-513.52-10	Operating Supplies Fuel & Lube	.00	.00	.00	1,000.00	.00	(1,000.00)	(100)
001-26-225-513.52-20	Operating Supplies General Operating Supplies	.00	.00	.00	5,000.00	5,000.00	.00	
001-26-225-513.52-33	Operating Supplies Uniform / Linen Service	.00	.00	139.92	950.00	950.00	.00	
001-26-225-513.54-13	Books Pubs Subs & Memberships Memberships	.00	.00	140.00	200.00	200.00	.00	
001-26-225-513.54-30	Books Pubs Subs & Memberships Training & Education Costs	.00	.00	932.42	1,650.00	990.00	(660.00)	(40)
	<i>Operating Expenditures/Expenses Totals</i>	\$0.00	\$34,051.23	\$20,549.65	\$63,717.00	\$45,675.00	(\$18,042.00)	(28%)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 26 - Development Services								
Division 225 - Support Services								
Activity 513 - Financial & Administrative Totals		\$0.00	\$320,678.90	\$358,565.31	\$407,849.00	\$419,696.00	\$11,847.00	3%
Division 225 - Support Services Totals		\$0.00	\$320,678.90	\$358,565.31	\$407,849.00	\$419,696.00	\$11,847.00	3%
Department 26 - Development Services Totals		\$1,937,318.22	\$2,488,939.51	\$2,579,615.84	\$3,011,150.00	\$2,757,638.00	(\$253,512.00)	(8%)
Department 39 - Cemetery								
Division 000 - Administration								
Activity 539 - Other Physical Environment								
<i>Personnel Services</i>								
001-39-000-539.12-10	Regular Salaries/Wages Regular Salaries/Wages	158,720.72	146,949.66	114,975.37	195,809.00	180,811.00	(14,998.00)	(8)
001-39-000-539.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	5,363.16	.00	.00	.00	.00	
001-39-000-539.13-10	Other Salaries/ Wages Part Time Wages	.00	.00	261.65	.00	.00	.00	
001-39-000-539.14-10	Overtime Overtime /Call-Out Pay	51,803.97	35,700.77	31,647.35	32,000.00	40,000.00	8,000.00	25
001-39-000-539.14-20	Overtime Reimbursable Overtime	1,684.39	.00	.00	.00	2,000.00	2,000.00	
001-39-000-539.14-30	Overtime Special Events	.00	218.76	230.17	.00	.00	.00	
001-39-000-539.21-10	FICA Taxes Employer FICA	15,804.11	14,058.18	10,984.98	19,723.00	17,981.00	(1,742.00)	(9)
001-39-000-539.22-10	Retirement Contributions General Employees Retirement	10,333.00	11,063.00	12,839.49	13,186.00	14,303.00	1,117.00	8
001-39-000-539.23-10	Life & Health Insurance Health Insurance	51,532.36	62,809.00	39,487.80	64,963.00	75,057.00	10,094.00	16
001-39-000-539.23-20	Life & Health Insurance Life Insurance	492.00	374.00	380.40	760.00	760.00	.00	
001-39-000-539.23-30	Life & Health Insurance Disability Insurance	367.89	334.34	254.44	473.00	571.00	98.00	21
001-39-000-539.24-10	Workers Compensation Workers Compensation	19,614.96	21,204.96	17,507.38	19,099.00	22,230.00	3,131.00	16
001-39-000-539.25-10	Other Employee Benefits Unemployment Compensation	122.64	99.28	75.92	140.00	140.00	.00	
001-39-000-539.27-10	Other Employee Benefits Employee Assistance Program	72.16	30.26	49.92	99.00	109.00	10.00	10
	<i>Personnel Services Totals</i>	\$310,548.20	\$298,205.37	\$228,694.87	\$346,252.00	\$353,962.00	\$7,710.00	2%
<i>Operating Expenditures/Expenses</i>								
001-39-000-539.34-90	Other Contractual Services Other Contractual Services	71,738.59	83,741.24	45,775.60	45,000.00	50,000.00	5,000.00	11
001-39-000-539.40-10	Travel & Per Diem Travel & Training	.00	682.64	.00	2,500.00	1,500.00	(1,000.00)	(40)
001-39-000-539.41-11	Communication Services Portable Phones / MDD	.00	414.00	.00	621.00	621.00	.00	
001-39-000-539.43-10	Utility Services Electricity	2,847.42	2,995.85	2,841.07	2,943.00	3,590.00	647.00	22
001-39-000-539.43-20	Utility Services Irrigation Water	128,381.30	118,298.01	101,017.96	197,164.00	138,618.00	(58,546.00)	(30)
001-39-000-539.43-25	Utility Services Stormwater Assessment Fee	.00	2,221.00	.00	6,498.00	.00	(6,498.00)	(100)
001-39-000-539.44-45	Rentals & Leases Vehicle Rental / Garage	34,890.00	31,580.04	31,874.37	34,772.00	40,300.00	5,528.00	16
001-39-000-539.45-10	Insurance General Liability	8,483.04	9,153.00	8,390.25	9,153.00	11,216.00	2,063.00	23



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	39 - Cemetery							
Division	000 - Administration							
Activity	539 - Other Physical Environment							
<i>Operating Expenditures/Expenses</i>								
001-39-000-539.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	27,736.32	11,081.32	8,076.16	24,880.00	24,530.00	(350.00)	(1)
001-39-000-539.46-15	Repair and Maintenance Service Equipment Maintenance	9,077.09	1,178.00	3,100.00	16,000.00	16,000.00	.00	
001-39-000-539.46-35	Repair and Maintenance Service Irrigation Maintenance	2,082.90	.00	.00	5,000.00	5,000.00	.00	
001-39-000-539.46-40	Repair and Maintenance Service Other Repair Maintenance	8,090.60	5,747.37	48,862.95	98,281.00	10,000.00	(88,281.00)	(90)
001-39-000-539.51-25	Office Supplies Computer Software	899.97	.00	.00	4,802.00	4,802.00	.00	
001-39-000-539.52-10	Operating Supplies Fuel & Lube	7,152.14	6,690.05	6,454.22	10,980.00	8,500.00	(2,480.00)	(23)
001-39-000-539.52-20	Operating Supplies General Operating Supplies	16,556.16	26,704.86	16,687.25	32,100.00	42,100.00	10,000.00	31
001-39-000-539.52-27	Operating Supplies Equipment < \$5,000	.00	2,738.94	572.00	7,949.00	7,377.00	(572.00)	(7)
001-39-000-539.52-33	Operating Supplies Uniform / Linen Service	1,688.00	1,528.64	1,342.12	2,644.00	4,100.00	1,456.00	55
001-39-000-539.52-35	Operating Supplies Building Materials	.00	.00	.00	1,000.00	1,000.00	.00	
001-39-000-539.52-36	Operating Supplies Janitorial Supplies	1,439.23	2,500.00	2,414.60	2,500.00	2,500.00	.00	
001-39-000-539.52-41	Operating Supplies Gardening Supplies	6,480.00	2,635.63	7,220.42	50,000.00	50,000.00	.00	
001-39-000-539.54-30	Books Pubs Subs & Memberships Training & Education Costs	849.00	945.00	350.00	1,140.00	684.00	(456.00)	(40)
<i>Operating Expenditures/Expenses Totals</i>		\$328,391.76	\$310,835.59	\$284,978.97	\$555,927.00	\$422,438.00	(\$133,489.00)	(24%)
<i>Capital Outlay</i>								
001-39-000-539.64-10	Machinery & Equipment Office Furniture / Fixtures	.00	.00	.00	3,150.00	3,150.00	.00	
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$0.00	\$3,150.00	\$3,150.00	\$0.00	0%
Activity 539 - Other Physical Environment Totals		\$638,939.96	\$609,040.96	\$513,673.84	\$905,329.00	\$779,550.00	(\$125,779.00)	(14%)
Division 000 - Administration Totals		\$638,939.96	\$609,040.96	\$513,673.84	\$905,329.00	\$779,550.00	(\$125,779.00)	(14%)
Department 39 - Cemetery Totals		\$638,939.96	\$609,040.96	\$513,673.84	\$905,329.00	\$779,550.00	(\$125,779.00)	(14%)
Department	41 - Public Works							
Division	000 - Administration							
Activity	519 - Other Gen. Govt. Services							
<i>Personnel Services</i>								
001-41-000-519.12-10	Regular Salaries/Wages Regular Salaries/Wages	765.20	.00	.00	.00	.00	.00	
001-41-000-519.14-10	Overtime Overtime /Call-Out Pay	901.62	.00	.00	.00	.00	.00	
001-41-000-519.21-10	FICA Taxes Employer FICA	118.46	.00	.00	.00	.00	.00	
<i>Personnel Services Totals</i>		\$1,785.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Activity 519 - Other Gen. Govt. Services Totals		\$1,785.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 41 - Public Works								
Division 000 - Administration								
Activity 534 - Garbage / Solid Waste Control								
<i>Personnel Services</i>								
001-41-000-534.12-10	Regular Salaries/Wages Regular Salaries/Wages	549,584.99	552,791.29	559,635.62	554,866.00	680,740.00	125,874.00	23
001-41-000-534.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	13,465.09	.00	.00	.00	.00	.00	
001-41-000-534.13-10	Other Salaries/ Wages Part Time Wages	3,308.58	23,294.58	22,024.41	25,636.00	26,330.00	694.00	3
001-41-000-534.14-10	Overtime Overtime /Call-Out Pay	478.52	38.40	58.04	.00	.00	.00	
001-41-000-534.15-20	Special Pay Car Allowance	7,920.00	7,920.00	7,920.00	7,920.00	7,788.00	(132.00)	(2)
001-41-000-534.21-10	FICA Taxes Employer FICA	43,530.51	44,851.46	45,035.85	45,719.00	55,368.00	9,649.00	21
001-41-000-534.22-10	Retirement Contributions General Employees Retirement	34,967.00	37,439.00	60,580.85	44,622.00	53,632.00	9,010.00	20
001-41-000-534.22-20	Retirement Contributions ICMA Contributions	12,131.34	12,865.10	12,880.27	13,485.00	16,905.00	3,420.00	25
001-41-000-534.23-10	Life & Health Insurance Health Insurance	86,773.23	94,213.00	89,745.00	81,203.00	95,955.00	14,752.00	18
001-41-000-534.23-20	Life & Health Insurance Life Insurance	1,486.80	1,333.20	1,770.45	1,806.00	2,205.00	399.00	22
001-41-000-534.23-30	Life & Health Insurance Disability Insurance	1,276.77	1,256.25	1,331.59	1,368.00	2,013.00	645.00	47
001-41-000-534.24-10	Workers Compensation Workers Compensation	201.00	216.00	178.75	195.00	226.00	31.00	16
001-41-000-534.25-10	Other Employee Benefits Unemployment Compensation	192.72	198.56	192.72	210.00	226.00	16.00	8
001-41-000-534.27-10	Other Employee Benefits Employee Assistance Program	114.40	48.95	114.40	124.00	162.00	38.00	31
<i>Personnel Services Totals</i>		\$755,430.95	\$776,465.79	\$801,467.95	\$777,154.00	\$941,550.00	\$164,396.00	21%
<i>Operating Expenditures/Expenses</i>								
001-41-000-534.31-90	Professional Services Other Professional Services	.00	.00	1,650.00	6,650.00	.00	(6,650.00)	(100)
001-41-000-534.40-10	Travel & Per Diem Travel & Training	1,338.24	4,042.28	3,340.72	4,800.00	2,880.00	(1,920.00)	(40)
001-41-000-534.42-10	Freight & Postage Services Postage	169.23	29.51	1.38	.00	.00	.00	
001-41-000-534.43-10	Utility Services Electricity	10,812.93	10,567.00	9,314.79	9,386.00	11,451.00	2,065.00	22
001-41-000-534.43-15	Utility Services Water & Sewer	3,279.60	3,698.85	3,058.71	2,975.00	4,034.00	1,059.00	36
001-41-000-534.43-25	Utility Services Stormwater Assessment Fee	.00	1,875.00	.00	2,712.00	.00	(2,712.00)	(100)
001-41-000-534.43-35	Utility Services Waste Collection & Disposal	7,896.34	8,229.98	8,229.98	8,250.00	8,250.00	.00	
001-41-000-534.45-10	Insurance General Liability	12,339.96	13,314.96	12,205.38	13,315.00	16,316.00	3,001.00	23
001-41-000-534.48-17	Promotional Activities Refreshment / Food / Meetings	1,500.00	1,500.00	1,500.00	1,500.00	6,500.00	5,000.00	333
001-41-000-534.51-10	Office Supplies Stationery, Paper, Forms	458.94	196.17	106.36	500.00	500.00	.00	
001-41-000-534.51-15	Office Supplies Other Office Supplies	1,562.15	1,331.49	1,088.40	1,500.00	1,500.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted 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>								
001-41-000-534.52-20	Operating Supplies General Operating Supplies	.00	60.22	.00	.00	.00	.00	
001-41-000-534.54-13	Books Pubs Subs & Memberships Memberships	1,970.80	1,989.90	.00	2,500.00	2,500.00	.00	
001-41-000-534.54-30	Books Pubs Subs & Memberships Training & Education Costs	750.00	1,169.10	3,320.00	1,500.00	966.00	(534.00)	(36)
001-41-000-534.54-40	Books Pubs Subs & Memberships Tuition Reimbursement	1,513.25	.00	.00	110.00	.00	(110.00)	(100)
<i>Operating Expenditures/Expenses Totals</i>		\$43,591.44	\$48,004.46	\$43,815.72	\$55,698.00	\$54,897.00	(\$801.00)	(1%)
Activity 534 - Garbage / Solid Waste Control	Totals	\$799,022.39	\$824,470.25	\$845,283.67	\$832,852.00	\$996,447.00	\$163,595.00	20%
Division 000 - Administration Totals		\$800,807.67	\$824,470.25	\$845,283.67	\$832,852.00	\$996,447.00	\$163,595.00	20%
Division 310 - Streets Maintenance								
Activity 541 - Road & Street Facilities								
<i>Personnel Services</i>								
001-41-310-541.12-10	Regular Salaries/Wages Regular Salaries/Wages	546,823.76	533,622.61	526,261.21	597,721.00	610,034.00	12,313.00	2
001-41-310-541.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	714.30	.00	.00	.00	.00	
001-41-310-541.14-10	Overtime Overtime /Call-Out Pay	38,110.94	27,916.96	28,148.94	23,000.00	23,000.00	.00	
001-41-310-541.14-30	Overtime Special Events	7,907.77	19,491.60	19,064.74	27,000.00	20,000.00	(7,000.00)	(26)
001-41-310-541.15-50	Special Pay Incentive Pay	.00	.00	7,733.44	.00	.00	.00	
001-41-310-541.21-10	FICA Taxes Employer FICA	43,851.23	43,031.64	43,232.45	49,551.00	50,240.00	689.00	1
001-41-310-541.22-10	Retirement Contributions General Employees Retirement	41,741.00	44,691.00	57,619.03	53,265.00	46,216.00	(7,049.00)	(13)
001-41-310-541.23-10	Life & Health Insurance Health Insurance	170,523.92	187,218.00	196,721.04	193,810.00	231,378.00	37,568.00	19
001-41-310-541.23-20	Life & Health Insurance Life Insurance	1,741.56	1,539.76	2,035.99	2,411.00	2,567.00	156.00	6
001-41-310-541.23-30	Life & Health Insurance Disability Insurance	1,264.77	1,236.09	1,263.43	1,471.00	1,848.00	377.00	26
001-41-310-541.24-10	Workers Compensation Workers Compensation	5,708.04	6,171.00	5,094.87	5,558.00	6,469.00	911.00	16
001-41-310-541.25-10	Other Employee Benefits Unemployment Compensation	400.04	370.84	353.32	420.00	420.00	.00	
001-41-310-541.27-10	Other Employee Benefits Employee Assistance Program	237.60	111.25	251.68	299.00	328.00	29.00	10
<i>Personnel Services Totals</i>		\$858,310.63	\$866,115.05	\$887,780.14	\$954,506.00	\$992,500.00	\$37,994.00	4%
<i>Operating Expenditures/Expenses</i>								
001-41-310-541.34-10	Other Contractual Services Temporary Services	.00	.00	2,600.00	.00	.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 41 - Public Works								
Division 310 - Streets Maintenance								
Activity 541 - Road & Street Facilities								
<i>Operating Expenditures/Expenses</i>								
001-41-310-541.34-90	Other Contractual Services Other Contractual Services	2,725.88	5,581.50	.00	6,000.00	.00	(6,000.00)	(100)
001-41-310-541.40-10	Travel & Per Diem Travel & Training	.00	1,395.00	2,989.00	3,000.00	1,800.00	(1,200.00)	(40)
001-41-310-541.41-11	Communication Services Portable Phones / MDD	.00	1,863.00	.00	1,863.00	1,863.00	.00	
001-41-310-541.44-30	Rentals & Leases Equipment	1,651.65	1,716.00	1,716.87	1,720.00	1,800.00	80.00	5
001-41-310-541.44-45	Rentals & Leases Vehicle Rental / Garage	54,639.96	54,639.96	53,268.38	58,111.00	68,560.00	10,449.00	18
001-41-310-541.44-90	Rentals & Leases Other Rental/Lease Costs	247,785.22	513,514.01	67,169.51	205,000.00	205,000.00	.00	
001-41-310-541.45-10	Insurance General Liability	20,895.96	22,545.96	20,667.13	22,546.00	27,628.00	5,082.00	23
001-41-310-541.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	68,544.37	33,049.79	76,808.40	84,200.00	80,900.00	(3,300.00)	(4)
001-41-310-541.46-15	Repair and Maintenance Service Equipment Maintenance	904.59	.00	979.17	1,000.00	1,000.00	.00	
001-41-310-541.49-53	Other Current Charges Commercial Driver License Renew.	.00	315.50	199.00	240.00	250.00	10.00	4
001-41-310-541.51-20	Office Supplies Office Equipment < \$5,000	.00	.00	228.76	240.00	240.00	.00	
001-41-310-541.52-10	Operating Supplies Fuel & Lube	21,933.94	23,675.01	19,361.04	20,300.00	20,300.00	.00	
001-41-310-541.52-20	Operating Supplies General Operating Supplies	719.17	739.70	474.86	770.00	13,570.00	12,800.00	1,662
001-41-310-541.52-27	Operating Supplies Equipment < \$5,000	4,985.09	4,096.48	3,981.86	5,000.00	5,000.00	.00	
001-41-310-541.52-33	Operating Supplies Uniform / Linen Service	8,674.93	6,130.80	6,379.26	7,470.00	7,470.00	.00	
001-41-310-541.53-10	Road Materials & Supplies Repairs Roads	49,834.62	63,214.52	52,416.80	70,000.00	50,000.00	(20,000.00)	(29)
001-41-310-541.53-15	Road Materials & Supplies Repairs / Other Road Materials	33,028.34	31,877.20	31,609.75	32,000.00	14,200.00	(17,800.00)	(56)
001-41-310-541.54-30	Books Pubs Subs & Memberships Training & Education Costs	91.36	1,766.95	3,116.50	1,800.00	1,620.00	(180.00)	(10)
<i>Operating Expenditures/Expenses Totals</i>		\$516,415.08	\$766,121.38	\$343,966.29	\$521,260.00	\$501,201.00	(\$20,059.00)	(4%)
Activity 541 - Road & Street Facilities Totals		\$1,374,725.71	\$1,632,236.43	\$1,231,746.43	\$1,475,766.00	\$1,493,701.00	\$17,935.00	1%
Division 310 - Streets Maintenance Totals		\$1,374,725.71	\$1,632,236.43	\$1,231,746.43	\$1,475,766.00	\$1,493,701.00	\$17,935.00	1%
Division 320 - Traffic Operations								
Activity 541 - Road & Street Facilities								
<i>Personnel Services</i>								
001-41-320-541.12-10	Regular Salaries/Wages Regular Salaries/Wages	232,106.64	250,944.13	243,553.46	249,366.00	277,745.00	28,379.00	11
001-41-320-541.14-10	Overtime Overtime /Call-Out Pay	16,135.87	10,356.85	14,361.70	13,000.00	13,000.00	.00	
001-41-320-541.14-30	Overtime Special Events	488.42	8,153.73	5,480.22	8,000.00	8,000.00	.00	
001-41-320-541.15-50	Special Pay Incentive Pay	.00	.00	3,219.84	.00	.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted 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>								
001-41-320-541.21-10	FICA Taxes Employer FICA	17,682.33	19,370.76	19,266.14	21,066.00	23,237.00	2,171.00	10
001-41-320-541.22-10	Retirement Contributions General Employees Retirement	16,295.00	17,447.00	26,599.12	20,794.00	20,580.00	(214.00)	(1)
001-41-320-541.23-10	Life & Health Insurance Health Insurance	74,772.10	78,511.00	89,745.00	80,126.00	96,924.00	16,798.00	21
001-41-320-541.23-20	Life & Health Insurance Life Insurance	748.80	720.00	958.98	989.00	1,046.00	57.00	6
001-41-320-541.23-30	Life & Health Insurance Disability Insurance	540.17	585.46	584.48	615.00	823.00	208.00	34
001-41-320-541.24-10	Workers Compensation Workers Compensation	3,222.00	3,468.96	2,863.63	3,124.00	3,636.00	512.00	16
001-41-320-541.25-10	Other Employee Benefits Unemployment Compensation	175.20	175.20	160.60	175.00	175.00	.00	
001-41-320-541.27-10	Other Employee Benefits Employee Assistance Program	105.60	53.40	114.40	124.00	136.00	12.00	10
<i>Personnel Services Totals</i>		\$362,272.13	\$389,786.49	\$406,907.57	\$397,379.00	\$445,302.00	\$47,923.00	12%
<i>Operating Expenditures/Expenses</i>								
001-41-320-541.34-90	Other Contractual Services Other Contractual Services	8,334.00	7,620.00	.00	11,250.36	.00	(11,250.36)	(100)
001-41-320-541.41-11	Communication Services Portable Phones / MDD	.00	621.00	.00	621.00	621.00	.00	
001-41-320-541.44-45	Rentals & Leases Vehicle Rental / Garage	11,619.96	11,619.96	13,702.37	14,948.00	17,270.00	2,322.00	16
001-41-320-541.45-10	Insurance General Liability	6,464.04	7,743.00	7,097.75	7,743.00	9,488.00	1,745.00	23
001-41-320-541.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	14,165.33	9,742.55	8,868.20	19,930.00	20,150.00	220.00	1
001-41-320-541.46-15	Repair and Maintenance Service Equipment Maintenance	.00	.00	.00	600.00	600.00	.00	
001-41-320-541.49-53	Other Current Charges Commercial Driver License Renew.	.00	.00	.00	240.00	250.00	10.00	4
001-41-320-541.51-25	Office Supplies Computer Software	199.05	.00	72.39	243.00	243.00	.00	
001-41-320-541.52-10	Operating Supplies Fuel & Lube	8,267.11	8,037.27	5,957.40	9,000.00	9,000.00	.00	
001-41-320-541.52-20	Operating Supplies General Operating Supplies	57,876.71	66,549.12	63,740.06	60,000.00	60,000.00	.00	
001-41-320-541.52-27	Operating Supplies Equipment < \$5,000	.00	.00	124.94	.00	.00	.00	
001-41-320-541.52-33	Operating Supplies Uniform / Linen Service	4,394.73	3,507.62	3,376.44	4,220.00	4,270.00	50.00	1
<i>Operating Expenditures/Expenses Totals</i>		\$111,320.93	\$115,440.52	\$102,939.55	\$128,795.36	\$121,892.00	(\$6,903.36)	(5%)
Activity 541 - Road & Street Facilities Totals		\$473,593.06	\$505,227.01	\$509,847.12	\$526,174.36	\$567,194.00	\$41,019.64	8%
Division 320 - Traffic Operations Totals		\$473,593.06	\$505,227.01	\$509,847.12	\$526,174.36	\$567,194.00	\$41,019.64	8%



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 41 - Public Works								
Division 330 - Street Lighting								
Activity 541 - Road & Street Facilities								
<i>Operating Expenditures/Expenses</i>								
001-41-330-541.34-90	Other Contractual Services Other Contractual Services	.00	5,000.00	17,158.98	20,000.00	.00	(20,000.00)	(100)
001-41-330-541.43-10	Utility Services Electricity	960,277.37	1,022,915.65	1,042,319.25	1,266,566.00	1,545,209.00	278,643.00	22
001-41-330-541.45-10	Insurance General Liability	600.96	648.00	594.00	648.00	794.00	146.00	23
001-41-330-541.46-15	Repair and Maintenance Service Equipment Maintenance	.00	17,360.04	.00	13,703.96	.00	(13,703.96)	(100)
001-41-330-541.52-20	Operating Supplies General Operating Supplies	4,986.00	12,680.10	3,842.96	4,000.00	4,000.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$965,864.33	\$1,058,603.79	\$1,063,915.19	\$1,304,917.96	\$1,550,003.00	\$245,085.04	19%
Activity 541 - Road & Street Facilities Totals		\$965,864.33	\$1,058,603.79	\$1,063,915.19	\$1,304,917.96	\$1,550,003.00	\$245,085.04	19%
Division 330 - Street Lighting Totals		\$965,864.33	\$1,058,603.79	\$1,063,915.19	\$1,304,917.96	\$1,550,003.00	\$245,085.04	19%
Division 350 - Building Maintenance								
Activity 519 - Other Gen. Govt. Services								
<i>Personnel Services</i>								
001-41-350-519.12-10	Regular Salaries/Wages Regular Salaries/Wages	438,044.09	417,402.44	481,962.39	502,581.00	544,708.00	42,127.00	8
001-41-350-519.13-10	Other Salaries/ Wages Part Time Wages	29,130.00	29,496.00	17,313.99	31,518.00	31,548.00	30.00	
001-41-350-519.14-10	Overtime Overtime /Call-Out Pay	52,877.96	56,767.52	52,313.13	35,000.00	35,000.00	.00	
001-41-350-519.14-30	Overtime Special Events	444.10	11,377.95	10,202.63	15,000.00	10,000.00	(5,000.00)	(33)
001-41-350-519.15-20	Special Pay Car Allowance	2,640.00	2,640.00	2,640.00	2,640.00	2,640.00	.00	
001-41-350-519.21-10	FICA Taxes Employer FICA	38,012.25	37,698.52	40,893.65	45,095.00	48,673.00	3,578.00	8
001-41-350-519.22-10	Retirement Contributions General Employees Retirement	20,751.00	22,218.00	42,504.42	26,480.00	33,592.00	7,112.00	27
001-41-350-519.22-20	Retirement Contributions ICMA Contributions	2,599.59	2,734.61	2,675.85	2,774.00	3,086.00	312.00	11
001-41-350-519.23-10	Life & Health Insurance Health Insurance	113,597.10	141,320.00	151,736.96	129,386.00	174,464.00	45,078.00	35
001-41-350-519.23-20	Life & Health Insurance Life Insurance	1,278.00	1,146.94	1,750.94	1,940.00	1,940.00	.00	
001-41-350-519.23-30	Life & Health Insurance Disability Insurance	1,015.14	956.09	1,159.17	1,239.00	1,644.00	405.00	33
001-41-350-519.24-10	Workers Compensation Workers Compensation	4,224.96	4,548.00	4,169.00	4,548.00	4,768.00	220.00	5
001-41-350-519.25-10	Other Employee Benefits Unemployment Compensation	312.44	286.36	307.19	333.00	341.00	8.00	2
001-41-350-519.27-10	Other Employee Benefits Employee Assistance Program	165.44	75.71	202.18	224.00	246.00	22.00	10
<i>Personnel Services Totals</i>		\$705,092.07	\$728,668.14	\$809,831.50	\$798,758.00	\$892,650.00	\$93,892.00	12%
<i>Operating Expenditures/Expenses</i>								
001-41-350-519.34-15	Other Contractual Services Janitorial Services	490,372.25	513,032.91	519,413.46	586,000.00	698,000.00	112,000.00	19



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 41 - Public Works								
Division 350 - Building Maintenance								
Activity 519 - Other Gen. Govt. Services								
<i>Operating Expenditures/Expenses</i>								
001-41-350-519.34-16	Other Contractual Services Pest Control Services	34,026.00	28,687.75	11,884.50	21,290.00	21,290.00	.00	
001-41-350-519.34-90	Other Contractual Services Other Contractual Services	134,414.10	252,980.99	288,308.03	315,210.00	255,210.00	(60,000.00)	(19)
001-41-350-519.41-11	Communication Services Portable Phones / MDD	.00	1,449.00	.00	1,449.00	1,656.00	207.00	14
001-41-350-519.43-10	Utility Services Electricity	92,399.88	92,228.63	81,284.31	104,022.00	126,906.00	22,884.00	22
001-41-350-519.43-15	Utility Services Water & Sewer	8,483.57	10,185.66	9,578.42	17,831.00	18,526.00	695.00	4
001-41-350-519.43-20	Utility Services Irrigation Water	18,835.71	20,610.37	3,683.46	20,706.00	23,935.00	3,229.00	16
001-41-350-519.43-25	Utility Services Stormwater Assessment Fee	62.68	4,811.00	.00	5,770.00	.00	(5,770.00)	(100)
001-41-350-519.43-35	Utility Services Waste Collection & Disposal	30,425.44	19,336.74	33,237.75	27,588.00	19,450.00	(8,138.00)	(29)
001-41-350-519.44-45	Rentals & Leases Vehicle Rental / Garage	24,680.04	24,680.04	24,727.12	26,975.00	41,470.00	14,495.00	54
001-41-350-519.45-10	Insurance General Liability	46,247.04	49,901.04	45,742.62	49,901.00	61,149.00	11,248.00	23
001-41-350-519.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	14,021.26	25,958.07	16,855.48	25,650.00	28,850.00	3,200.00	12
001-41-350-519.46-15	Repair and Maintenance Service Equipment Maintenance	589,533.74	767,855.97	543,655.58	650,000.00	650,000.00	.00	
001-41-350-519.46-20	Repair and Maintenance Service Building Maintenance	756,116.76	600,561.50	389,093.45	550,000.00	510,000.00	(40,000.00)	(7)
001-41-350-519.46-40	Repair and Maintenance Service Other Repair Maintenance	1,665.73	38,142.32	49,054.89	53,000.00	53,000.00	.00	
001-41-350-519.49-50	Other Current Charges Advertising	.00	.00	.00	400.00	.00	(400.00)	(100)
001-41-350-519.49-90	Other Current Charges Other Current Charges	.00	44.65	.00	200.00	.00	(200.00)	(100)
001-41-350-519.51-20	Office Supplies Office Equipment < \$5,000	13.29	131.34	.00	700.00	300.00	(400.00)	(57)
001-41-350-519.52-10	Operating Supplies Fuel & Lube	17,188.09	11,514.71	9,952.08	20,100.00	15,200.00	(4,900.00)	(24)
001-41-350-519.52-11	Operating Supplies Fuel / Oil / Other	.00	.00	.00	130.00	.00	(130.00)	(100)
001-41-350-519.52-20	Operating Supplies General Operating Supplies	39,122.08	145,529.20	177,691.18	203,000.00	200,000.00	(3,000.00)	(1)
001-41-350-519.52-27	Operating Supplies Equipment < \$5,000	2,144.50	.00	.00	2,500.00	.00	(2,500.00)	(100)
001-41-350-519.52-33	Operating Supplies Uniform / Linen Service	6,511.98	5,924.67	4,449.75	6,360.00	7,260.00	900.00	14
001-41-350-519.52-36	Operating Supplies Janitorial Supplies	.00	3,158.00	.00	.00	.00	.00	
001-41-350-519.54-13	Books Pubs Subs & Memberships Memberships	.00	.00	.00	240.00	240.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$2,306,264.14	\$2,616,724.56	\$2,208,612.08	\$2,689,022.00	\$2,732,442.00	\$43,420.00	2%



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 41 - Public Works								
Division 350 - Building Maintenance								
Activity 519 - Other Gen. Govt. Services								
<i>Capital Outlay</i>								
001-41-350-519.64-90	Machinery & Equipment Other Machinery / Equipment	.00	51,141.00	.00	.00	.00	.00	
	<i>Capital Outlay Totals</i>	<u>\$0.00</u>	<u>\$51,141.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
Activity	519 - Other Gen. Govt. Services Totals	<u>\$3,011,356.21</u>	<u>\$3,396,533.70</u>	<u>\$3,018,443.58</u>	<u>\$3,487,780.00</u>	<u>\$3,625,092.00</u>	<u>\$137,312.00</u>	<u>4%</u>
Division	350 - Building Maintenance Totals	<u>\$3,011,356.21</u>	<u>\$3,396,533.70</u>	<u>\$3,018,443.58</u>	<u>\$3,487,780.00</u>	<u>\$3,625,092.00</u>	<u>\$137,312.00</u>	<u>4%</u>
Department	41 - Public Works Totals	<u>\$6,626,346.98</u>	<u>\$7,417,071.18</u>	<u>\$6,669,235.99</u>	<u>\$7,627,490.32</u>	<u>\$8,232,437.00</u>	<u>\$604,946.68</u>	<u>8%</u>
Department 42 - Engineering								
Division 000 - Administration								
Activity 519 - Other Gen. Govt. Services								
<i>Personnel Services</i>								
001-42-000-519.12-10	Regular Salaries/Wages Regular Salaries/Wages	790,582.75	831,689.13	798,941.57	823,831.33	1,565,406.00	741,574.67	90
001-42-000-519.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	6,413.76	.00	.00	.00	.00	.00	
001-42-000-519.13-10	Other Salaries/ Wages Part Time Wages	.00	444.43	.00	.00	.00	.00	
001-42-000-519.14-10	Overtime Overtime /Call-Out Pay	248.28	8.12	53.56	.00	.00	.00	
001-42-000-519.15-20	Special Pay Car Allowance	11,440.00	11,220.00	10,560.00	10,560.00	20,988.00	10,428.00	99
001-42-000-519.21-10	FICA Taxes Employer FICA	60,955.73	63,786.87	61,211.17	64,185.50	107,499.00	43,313.50	67
001-42-000-519.22-10	Retirement Contributions General Employees Retirement	57,546.00	51,306.00	87,084.00	62,312.78	97,223.00	34,910.22	56
001-42-000-519.22-20	Retirement Contributions ICMA Contributions	5,781.95	4,622.80	10,677.34	4,697.00	19,981.00	15,284.00	325
001-42-000-519.23-10	Life & Health Insurance Health Insurance	158,826.86	141,319.00	161,541.00	132,298.00	235,253.00	102,955.00	78
001-42-000-519.23-20	Life & Health Insurance Life Insurance	1,922.40	1,921.56	2,292.75	2,420.56	4,187.00	1,766.44	73
001-42-000-519.23-30	Life & Health Insurance Disability Insurance	1,832.02	1,914.64	1,915.88	2,024.88	4,031.00	2,006.12	99
001-42-000-519.24-10	Workers Compensation Workers Compensation	201.00	216.00	178.75	195.00	678.00	483.00	248
001-42-000-519.25-10	Other Employee Benefits Unemployment Compensation	312.44	324.12	289.08	320.84	426.00	105.16	33
001-42-000-519.27-10	Other Employee Benefits Employee Assistance Program	186.56	97.90	205.92	230.23	359.00	128.77	56
	<i>Personnel Services Totals</i>	<u>\$1,096,249.75</u>	<u>\$1,108,870.57</u>	<u>\$1,134,951.02</u>	<u>\$1,103,076.12</u>	<u>\$2,056,031.00</u>	<u>\$952,954.88</u>	<u>86%</u>
<i>Operating Expenditures/Expenses</i>								
001-42-000-519.31-10	Professional Services Engineering/Architectural	146,372.65	71,589.90	49,303.90	237,869.77	100,000.00	(137,869.77)	(58)
001-42-000-519.31-90	Professional Services Other Professional Services	4,267.10	67,524.02	30,095.32	70,268.88	50,000.00	(20,268.88)	(29)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 42 - Engineering								
Division 000 - Administration								
Activity 519 - Other Gen. Govt. Services								
<i>Operating Expenditures/Expenses</i>								
001-42-000-519.34-90	Other Contractual Services Other Contractual Services	225,835.00	176,552.00	282,534.00	315,360.00	250,000.00	(65,360.00)	(21)
001-42-000-519.40-10	Travel & Per Diem Travel & Training	2,309.28	.00	209.68	3,000.00	1,200.00	(1,800.00)	(60)
001-42-000-519.41-11	Communication Services Portable Phones / MDD	.00	828.00	.00	828.00	828.00	.00	
001-42-000-519.42-10	Freight & Postage Services Postage	276.99	1,090.14	920.71	300.00	300.00	.00	
001-42-000-519.43-10	Utility Services Electricity	2,079.41	2,032.11	1,791.30	1,806.00	2,203.00	397.00	22
001-42-000-519.44-45	Rentals & Leases Vehicle Rental / Garage	13,310.04	14,120.04	12,964.38	14,143.00	16,180.00	2,037.00	14
001-42-000-519.45-10	Insurance General Liability	25,116.96	27,101.04	24,842.62	27,101.00	33,209.00	6,108.00	23
001-42-000-519.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	3,631.66	4,991.20	5,367.80	4,600.00	5,800.00	1,200.00	26
001-42-000-519.48-17	Promotional Activities Refreshment / Food / Meetings	119.92	37.68	47.97	300.00	.00	(300.00)	(100)
001-42-000-519.49-50	Other Current Charges Advertising	275.55	513.71	199.40	200.00	1,500.00	1,300.00	650
001-42-000-519.51-10	Office Supplies Stationery, Paper, Forms	54.27	108.00	225.38	750.00	350.00	(400.00)	(53)
001-42-000-519.51-15	Office Supplies Other Office Supplies	969.26	1,977.24	443.28	2,250.00	600.00	(1,650.00)	(73)
001-42-000-519.51-20	Office Supplies Office Equipment < \$5,000	718.09	1,999.39	1,369.74	2,000.00	1,000.00	(1,000.00)	(50)
001-42-000-519.51-25	Office Supplies Computer Software	646.27	1,707.82	530.00	2,000.00	800.00	(1,200.00)	(60)
001-42-000-519.52-10	Operating Supplies Fuel & Lube	2,840.28	3,383.37	2,782.95	3,500.00	4,250.00	750.00	21
001-42-000-519.52-20	Operating Supplies General Operating Supplies	28.98	.00	201.70	500.00	500.00	.00	
001-42-000-519.52-33	Operating Supplies Uniform / Linen Service	3,836.23	1,418.05	1,338.56	2,130.00	2,630.00	500.00	23
001-42-000-519.54-13	Books Pubs Subs & Memberships Memberships	.00	.00	.00	1,500.00	1,500.00	.00	
001-42-000-519.54-30	Books Pubs Subs & Memberships Training & Education Costs	2,598.10	2,309.00	247.00	2,850.00	1,710.00	(1,140.00)	(40)
<i>Operating Expenditures/Expenses Totals</i>		\$435,286.04	\$379,282.71	\$415,415.69	\$693,256.65	\$474,560.00	(\$218,696.65)	(32%)
Activity 519 - Other Gen. Govt. Services Totals		\$1,531,535.79	\$1,488,153.28	\$1,550,366.71	\$1,796,332.77	\$2,530,591.00	\$734,258.23	41%
Division 000 - Administration Totals		\$1,531,535.79	\$1,488,153.28	\$1,550,366.71	\$1,796,332.77	\$2,530,591.00	\$734,258.23	41%
Division 360 - Programs								
Activity 519 - Other Gen. Govt. Services								
<i>Personnel Services</i>								
001-42-360-519.12-10	Regular Salaries/Wages Regular Salaries/Wages	124,145.20	209,434.32	199,670.48	204,368.00	.00	(204,368.00)	(100)
001-42-360-519.15-20	Special Pay Car Allowance	880.00	2,640.00	2,640.00	2,640.00	.00	(2,640.00)	(100)
001-42-360-519.21-10	FICA Taxes Employer FICA	9,376.91	15,808.92	15,226.01	15,837.00	.00	(15,837.00)	(100)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	42 - Engineering							
Division	360 - Programs							
Activity	519 - Other Gen. Govt. Services							
<i>Personnel Services</i>								
001-42-360-519.22-10	Retirement Contributions General Employees Retirement	13,340.00	14,283.00	22,231.84	17,023.00	.00	(17,023.00)	(100)
001-42-360-519.22-20	Retirement Contributions ICMA Contributions	.00	.00	2,265.75	3,100.00	.00	(3,100.00)	(100)
001-42-360-519.23-10	Life & Health Insurance Health Insurance	33,438.58	15,702.18	21,538.80	15,702.00	.00	(15,702.00)	(100)
001-42-360-519.23-20	Life & Health Insurance Life Insurance	288.00	432.00	523.16	570.00	.00	(570.00)	(100)
001-42-360-519.23-30	Life & Health Insurance Disability Insurance	290.45	487.98	490.92	504.00	.00	(504.00)	(100)
001-42-360-519.24-10	Workers Compensation Workers Compensation	201.00	216.00	178.75	195.00	.00	(195.00)	(100)
001-42-360-519.25-10	Other Employee Benefits Unemployment Compensation	46.72	70.08	64.24	70.00	.00	(70.00)	(100)
001-42-360-519.27-10	Other Employee Benefits Employee Assistance Program	28.16	21.36	45.76	49.00	.00	(49.00)	(100)
	<i>Personnel Services Totals</i>	\$182,035.02	\$259,095.84	\$264,875.71	\$260,058.00	\$0.00	(\$260,058.00)	(100%)
<i>Operating Expenditures/Expenses</i>								
001-42-360-519.31-10	Professional Services Engineering/Architectural	42,421.86	.00	3,119.64	42,760.00	121,240.00	78,480.00	184
001-42-360-519.31-90	Professional Services Other Professional Services	23,819.11	.00	7,000.00	7,000.00	.00	(7,000.00)	(100)
001-42-360-519.34-90	Other Contractual Services Other Contractual Services	.00	.00	156,160.04	156,160.04	.00	(156,160.04)	(100)
001-42-360-519.40-10	Travel & Per Diem Travel & Training	.00	646.28	35.00	1,250.00	480.00	(770.00)	(62)
001-42-360-519.45-10	Insurance General Liability	4,712.04	5,084.04	4,660.37	5,084.00	6,230.00	1,146.00	23
001-42-360-519.47-10	Printing & Binding Printing & Binding	.00	.00	.00	750.00	.00	(750.00)	(100)
001-42-360-519.48-17	Promotional Activities Refreshment / Food / Meetings	300.00	300.00	300.00	300.00	.00	(300.00)	(100)
001-42-360-519.51-15	Office Supplies Other Office Supplies	1,035.42	203.85	.00	500.00	250.00	(250.00)	(50)
001-42-360-519.51-25	Office Supplies Computer Software	.00	325.00	46,800.00	46,800.00	46,800.00	.00	
001-42-360-519.52-33	Operating Supplies Uniform / Linen Service	.03	.00	40.00	425.00	475.00	50.00	12
001-42-360-519.54-13	Books Pubs Subs & Memberships Memberships	.00	400.00	.00	7,750.00	1,000.00	(6,750.00)	(87)
001-42-360-519.54-30	Books Pubs Subs & Memberships Training & Education Costs	7,506.00	185.00	799.00	1,500.00	480.00	(1,020.00)	(68)
	<i>Operating Expenditures/Expenses Totals</i>	\$79,794.46	\$7,144.17	\$218,914.05	\$270,279.04	\$176,955.00	(\$93,324.04)	(35%)
Activity	519 - Other Gen. Govt. Services Totals	\$261,829.48	\$266,240.01	\$483,789.76	\$530,337.04	\$176,955.00	(\$353,382.04)	(67%)
	Division 360 - Programs Totals	\$261,829.48	\$266,240.01	\$483,789.76	\$530,337.04	\$176,955.00	(\$353,382.04)	(67%)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 42 - Engineering								
Division 361 - Project Management								
Activity 519 - Other Gen. Govt. Services								
<i>Personnel Services</i>								
001-42-361-519.12-10	Regular Salaries/Wages Regular Salaries/Wages	425,376.59	488,872.42	523,489.39	480,248.00	.00	(480,248.00)	(100)
001-42-361-519.14-10	Overtime Overtime /Call-Out Pay	.00	.00	506.12	.00	.00	.00	
001-42-361-519.14-30	Overtime Special Events	.00	.00	2,563.59	.00	.00	.00	
001-42-361-519.15-20	Special Pay Car Allowance	9,680.00	10,560.00	10,560.00	10,560.00	.00	(10,560.00)	(100)
001-42-361-519.21-10	FICA Taxes Employer FICA	32,982.64	38,061.88	40,983.80	38,524.00	.00	(38,524.00)	(100)
001-42-361-519.22-10	Retirement Contributions General Employees Retirement	30,961.00	33,149.00	53,990.52	39,509.00	.00	(39,509.00)	(100)
001-42-361-519.22-20	Retirement Contributions ICMA Contributions	10,868.67	12,542.39	13,187.05	12,970.00	.00	(12,970.00)	(100)
001-42-361-519.23-10	Life & Health Insurance Health Insurance	76,849.98	62,808.72	71,796.00	64,424.00	.00	(64,424.00)	(100)
001-42-361-519.23-20	Life & Health Insurance Life Insurance	1,018.80	1,180.80	1,569.26	1,464.00	.00	(1,464.00)	(100)
001-42-361-519.23-30	Life & Health Insurance Disability Insurance	984.46	1,137.17	1,221.04	1,185.00	.00	(1,185.00)	(100)
001-42-361-519.24-10	Workers Compensation Workers Compensation	201.00	216.00	178.75	195.00	.00	(195.00)	(100)
001-42-361-519.25-10	Other Employee Benefits Unemployment Compensation	163.52	175.20	160.60	175.00	.00	(175.00)	(100)
001-42-361-519.27-10	Other Employee Benefits Employee Assistance Program	96.80	53.40	114.40	124.00	.00	(124.00)	(100)
<i>Personnel Services Totals</i>		\$589,183.46	\$648,756.98	\$720,320.52	\$649,378.00	\$0.00	(\$649,378.00)	(100%)
<i>Operating Expenditures/Expenses</i>								
001-42-361-519.40-10	Travel & Per Diem Travel & Training	1,454.32	1,615.85	1,341.23	2,250.00	1,350.00	(900.00)	(40)
001-42-361-519.45-10	Insurance General Liability	8,076.96	8,715.00	7,988.75	8,715.00	10,679.00	1,964.00	23
001-42-361-519.51-10	Office Supplies Stationery, Paper, Forms	.00	126.59	.00	250.00	.00	(250.00)	(100)
001-42-361-519.51-15	Office Supplies Other Office Supplies	323.18	366.14	657.84	600.00	600.00	.00	
001-42-361-519.52-20	Operating Supplies General Operating Supplies	163.32	78.17	.00	200.00	200.00	.00	
001-42-361-519.52-33	Operating Supplies Uniform / Linen Service	598.72	909.39	490.00	1,250.00	1,550.00	300.00	24
001-42-361-519.54-30	Books Pubs Subs & Memberships Training & Education Costs	3,527.45	3,558.36	1,496.92	3,000.00	1,800.00	(1,200.00)	(40)
<i>Operating Expenditures/Expenses Totals</i>		\$14,143.95	\$15,369.50	\$11,974.74	\$16,265.00	\$16,179.00	(\$86.00)	(1%)
Activity 519 - Other Gen. Govt. Services Totals		\$603,327.41	\$664,126.48	\$732,295.26	\$665,643.00	\$16,179.00	(\$649,464.00)	(98%)
Division 361 - Project Management Totals		\$603,327.41	\$664,126.48	\$732,295.26	\$665,643.00	\$16,179.00	(\$649,464.00)	(98%)
Department 42 - Engineering Totals		\$2,396,692.68	\$2,418,519.77	\$2,766,451.73	\$2,992,312.81	\$2,723,725.00	(\$268,587.81)	(9%)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 45 - Parking Facility								
Division 150 - Operations								
Activity 545 - Parking Facility								
<i>Personnel Services</i>								
001-45-150-545.12-10	Regular Salaries/Wages Regular Salaries/Wages	72,573.76	77,115.78	76,145.82	78,268.00	83,347.00	5,079.00	6
001-45-150-545.21-10	FICA Taxes Employer FICA	5,543.09	5,838.10	5,764.57	5,988.00	6,312.00	324.00	5
001-45-150-545.22-10	Retirement Contributions General Employees Retirement	7,094.00	7,595.00	8,295.96	9,053.00	6,114.00	(2,939.00)	(32)
001-45-150-545.23-10	Life & Health Insurance Health Insurance	14,954.42	15,702.18	17,949.00	16,240.00	19,384.00	3,144.00	19
001-45-150-545.23-20	Life & Health Insurance Life Insurance	216.00	216.00	261.58	285.00	285.00	.00	
001-45-150-545.23-30	Life & Health Insurance Disability Insurance	172.53	180.70	182.43	189.00	244.00	55.00	29
001-45-150-545.24-10	Workers Compensation Workers Compensation	245.04	264.00	242.00	264.00	276.00	12.00	5
001-45-150-545.25-10	Other Employee Benefits Unemployment Compensation	35.04	35.04	32.12	35.00	35.00	.00	
001-45-150-545.27-10	Other Employee Benefits Employee Assistance Program	21.12	10.68	22.88	24.00	27.00	3.00	13
<i>Personnel Services Totals</i>		\$100,855.00	\$106,957.48	\$108,896.36	\$110,346.00	\$116,024.00	\$5,678.00	5%
<i>Operating Expenditures/Expenses</i>								
001-45-150-545.34-90	Other Contractual Services Other Contractual Services	1,126,155.21	999,471.89	1,047,761.25	1,170,944.00	1,221,300.00	50,356.00	4
001-45-150-545.40-10	Travel & Per Diem Travel & Training	3,196.70	1,023.57	.00	4,000.00	1,000.00	(3,000.00)	(75)
001-45-150-545.41-11	Communication Services Portable Phones / MDD	6,221.60	6,271.60	5,726.05	6,400.00	6,400.00	.00	
001-45-150-545.43-10	Utility Services Electricity	34,831.85	33,322.65	28,605.69	43,519.00	53,094.00	9,575.00	22
001-45-150-545.43-15	Utility Services Water & Sewer	3,875.82	5,896.30	6,241.86	4,259.00	6,370.00	2,111.00	50
001-45-150-545.43-25	Utility Services Stormwater Assessment Fee	.00	7,466.00	.00	6,533.00	.00	(6,533.00)	(100)
001-45-150-545.43-35	Utility Services Waste Collection & Disposal	2,463.70	2,567.80	2,567.80	1,336.00	2,307.00	971.00	73
001-45-150-545.44-10	Rentals & Leases Land Rental / Lease	20,725.16	25,641.64	50,917.64	53,574.00	55,323.00	1,749.00	3
001-45-150-545.45-10	Insurance General Liability	21,258.96	22,938.00	21,026.50	22,938.00	28,108.00	5,170.00	23
001-45-150-545.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	2,606.19	1,033.95	8,641.09	.00	6,050.00	6,050.00	
001-45-150-545.46-15	Repair and Maintenance Service Equipment Maintenance	100,500.00	105,454.51	110,150.50	116,440.00	40,000.00	(76,440.00)	(66)
001-45-150-545.49-16	Other Current Charges CDR FEC Parking Rev Collected	30,822.05	35,202.72	65,663.02	30,000.00	45,600.00	15,600.00	52
001-45-150-545.49-17	Other Current Charges Freebee Transportation	423,503.40	508,204.08	465,853.74	510,000.00	510,000.00	.00	
001-45-150-545.49-50	Other Current Charges Advertising	.00	47.61	.00	.00	.00	.00	
001-45-150-545.51-15	Office Supplies Other Office Supplies	14.99	351.29	53.80	500.00	350.00	(150.00)	(30)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 45 - Parking Facility								
Division 150 - Operations								
Activity 545 - Parking Facility								
<i>Operating Expenditures/Expenses</i>								
001-45-150-545.51-20	Office Supplies Office Equipment < \$5,000	.00	272.75	.00	500.00	250.00	(250.00)	(50)
001-45-150-545.52-20	Operating Supplies General Operating Supplies	.00	.00	.00	.00	18,000.00	18,000.00	
001-45-150-545.54-13	Books Pubs Subs & Memberships Memberships	.00	.00	.00	2,600.00	400.00	(2,200.00)	(85)
001-45-150-545.54-30	Books Pubs Subs & Memberships Training & Education Costs	500.00	1,440.00	189.00	3,000.00	600.00	(2,400.00)	(80)
<i>Operating Expenditures/Expenses Totals</i>		\$1,776,675.63	\$1,756,606.36	\$1,813,397.94	\$1,976,543.00	\$1,995,152.00	\$18,609.00	1%
Activity 545 - Parking Facility Totals		\$1,877,530.63	\$1,863,563.84	\$1,922,294.30	\$2,086,889.00	\$2,111,176.00	\$24,287.00	1%
Division 150 - Operations Totals		\$1,877,530.63	\$1,863,563.84	\$1,922,294.30	\$2,086,889.00	\$2,111,176.00	\$24,287.00	1%
Department 45 - Parking Facility Totals		\$1,877,530.63	\$1,863,563.84	\$1,922,294.30	\$2,086,889.00	\$2,111,176.00	\$24,287.00	1%
Department 72 - Parks & Recreation								
Division 000 - Administration								
Activity 572 - Parks & Recreation								
<i>Personnel Services</i>								
001-72-000-572.12-10	Regular Salaries/Wages Regular Salaries/Wages	784,082.58	884,528.21	891,265.22	884,063.00	920,085.00	36,022.00	4
001-72-000-572.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	7,085.28	.00	.00	.00	.00	.00	
001-72-000-572.13-10	Other Salaries/ Wages Part Time Wages	13,991.15	33,605.26	33,051.08	74,149.00	74,963.00	814.00	1
001-72-000-572.14-10	Overtime Overtime /Call-Out Pay	35,430.58	10,947.75	17,834.37	9,060.00	5,000.00	(4,060.00)	(45)
001-72-000-572.14-20	Overtime Reimbursable Overtime	5,089.97	3,213.35	.00	.00	6,000.00	6,000.00	
001-72-000-572.14-30	Overtime Special Events	3,517.09	14,300.70	24,144.64	35,000.00	40,000.00	5,000.00	14
001-72-000-572.15-20	Special Pay Car Allowance	2,640.00	2,640.00	2,640.00	2,640.00	2,640.00	.00	
001-72-000-572.21-10	FICA Taxes Employer FICA	63,054.81	70,971.82	72,289.47	76,793.00	80,386.00	3,593.00	5
001-72-000-572.22-10	Retirement Contributions General Employees Retirement	43,693.00	46,781.00	78,137.32	55,755.00	57,869.00	2,114.00	4
001-72-000-572.22-20	Retirement Contributions ICMA Contributions	19,875.16	20,798.30	20,208.96	21,380.00	22,430.00	1,050.00	5
001-72-000-572.23-10	Life & Health Insurance Health Insurance	161,047.60	204,128.00	232,460.25	210,589.00	252,003.00	41,414.00	20
001-72-000-572.23-20	Life & Health Insurance Life Insurance	2,310.00	2,600.00	3,311.34	3,537.00	3,633.00	96.00	3
001-72-000-572.23-30	Life & Health Insurance Disability Insurance	1,819.56	2,027.11	2,110.76	2,181.00	2,839.00	658.00	30
001-72-000-572.24-10	Workers Compensation Workers Compensation	14,979.00	16,191.96	13,368.63	14,584.00	16,975.00	2,391.00	16
001-72-000-572.25-10	Other Employee Benefits Unemployment Compensation	446.76	519.76	493.48	514.00	533.00	19.00	4



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	72 - Parks & Recreation							
Division	000 - Administration							
Activity	572 - Parks & Recreation							
<i>Personnel Services</i>								
001-72-000-572.27-10	Other Employee Benefits Employee Assistance Program	230.56	131.72	295.36	324.00	355.00	31.00	10
	<i>Personnel Services Totals</i>	<u>\$1,159,293.10</u>	<u>\$1,313,384.94</u>	<u>\$1,391,610.88</u>	<u>\$1,390,569.00</u>	<u>\$1,485,711.00</u>	<u>\$95,142.00</u>	<u>7%</u>
<i>Operating Expenditures/Expenses</i>								
001-72-000-572.31-90	Professional Services Other Professional Services	45.62	22.55	(362.90)	2,500.00	2,500.00	.00	
001-72-000-572.34-90	Other Contractual Services Other Contractual Services	32,623.87	33,609.61	39,094.84	50,532.00	54,123.00	3,591.00	7
001-72-000-572.40-10	Travel & Per Diem Travel & Training	6,855.17	4,979.92	4,066.46	10,500.00	7,500.00	(3,000.00)	(29)
001-72-000-572.41-11	Communication Services Portable Phones / MDD	.00	828.00	.00	828.00	828.00	.00	
001-72-000-572.42-10	Freight & Postage Services Postage	802.84	372.05	242.85	700.00	700.00	.00	
001-72-000-572.42-20	Freight & Postage Services Express Charges / Messenger	.00	.00	.00	100.00	100.00	.00	
001-72-000-572.44-10	Rentals & Leases Land Rental / Lease	14.00	15.00	21.00	30.00	30.00	.00	
001-72-000-572.44-30	Rentals & Leases Equipment	5,775.48	5,775.48	5,775.48	6,500.00	6,500.00	.00	
001-72-000-572.44-45	Rentals & Leases Vehicle Rental / Garage	12,990.00	14,420.04	13,734.38	14,983.00	18,411.00	3,428.00	23
001-72-000-572.45-10	Insurance General Liability	17,799.96	19,206.96	17,606.38	19,207.00	23,536.00	4,329.00	23
001-72-000-572.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	9,332.89	8,224.17	13,186.50	8,600.00	10,020.00	1,420.00	17
001-72-000-572.46-15	Repair and Maintenance Service Equipment Maintenance	2,821.16	1,011.65	716.00	1,500.00	1,500.00	.00	
001-72-000-572.48-17	Promotional Activities Refreshment / Food / Meetings	856.12	1,068.90	728.39	700.00	2,000.00	1,300.00	186
001-72-000-572.49-50	Other Current Charges Advertising	.00	.00	5,070.72	5,100.00	5,100.00	.00	
001-72-000-572.49-90	Other Current Charges Other Current Charges	2,663.00	2,754.00	2,871.00	3,000.00	3,000.00	.00	
001-72-000-572.51-10	Office Supplies Stationery, Paper, Forms	280.86	610.78	520.60	500.00	1,000.00	500.00	100
001-72-000-572.51-15	Office Supplies Other Office Supplies	2,221.66	2,143.34	2,107.49	2,000.00	2,000.00	.00	
001-72-000-572.51-20	Office Supplies Office Equipment < \$5,000	1,318.97	1,520.01	664.47	4,800.00	4,800.00	.00	
001-72-000-572.52-10	Operating Supplies Fuel & Lube	4,305.42	7,476.41	5,922.26	5,950.00	5,950.00	.00	
001-72-000-572.52-20	Operating Supplies General Operating Supplies	269.40	112.42	1,306.30	1,294.00	150.00	(1,144.00)	(88)
001-72-000-572.52-33	Operating Supplies Uniform / Linen Service	1,735.65	2,569.00	1,929.61	4,000.00	6,000.00	2,000.00	50
001-72-000-572.54-13	Books Pubs Subs & Memberships Memberships	2,008.27	2,350.00	2,285.00	4,250.00	4,250.00	.00	
001-72-000-572.54-30	Books Pubs Subs & Memberships Training & Education Costs	2,440.00	3,412.49	3,057.90	1,170.00	1,800.00	630.00	54



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	72 - Parks & Recreation							
Division	000 - Administration							
Activity	572 - Parks & Recreation							
	<i>Operating Expenditures/Expenses Totals</i>	\$107,160.34	\$112,482.78	\$120,544.73	\$148,744.00	\$161,798.00	\$13,054.00	9%
Activity	572 - Parks & Recreation Totals	\$1,266,453.44	\$1,425,867.72	\$1,512,155.61	\$1,539,313.00	\$1,647,509.00	\$108,196.00	7%
Division	000 - Administration Totals	\$1,266,453.44	\$1,425,867.72	\$1,512,155.61	\$1,539,313.00	\$1,647,509.00	\$108,196.00	7%
Division	720 - Aquatics Operations							
Activity	572 - Parks & Recreation							
	<i>Personnel Services</i>							
001-72-720-572.12-10	Regular Salaries/Wages Regular Salaries/Wages	166,954.37	175,451.54	182,637.41	189,517.00	204,094.00	14,577.00	8
001-72-720-572.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	12,028.91	.00	.00	.00	.00	.00	
001-72-720-572.13-10	Other Salaries/ Wages Part Time Wages	63,837.25	53,903.91	49,620.74	161,659.00	176,541.00	14,882.00	9
001-72-720-572.14-10	Overtime Overtime /Call-Out Pay	1,832.80	3,134.05	1,740.03	2,000.00	2,000.00	.00	
001-72-720-572.14-30	Overtime Special Events	770.99	95.99	.00	1,000.00	1,000.00	.00	
001-72-720-572.15-40	Special Pay Educational/Certification	.00	.00	8,580.84	12,558.00	10,022.00	(2,536.00)	(20)
001-72-720-572.21-10	FICA Taxes Employer FICA	18,608.86	17,181.76	17,972.08	28,056.00	34,029.00	5,973.00	21
001-72-720-572.22-10	Retirement Contributions General Employees Retirement	16,031.00	17,164.00	20,161.31	20,457.00	18,939.00	(1,518.00)	(7)
001-72-720-572.23-10	Life & Health Insurance Health Insurance	74,838.68	78,511.00	71,796.00	80,664.00	95,683.00	15,019.00	19
001-72-720-572.23-20	Life & Health Insurance Life Insurance	584.15	616.20	787.78	989.00	1,084.00	95.00	10
001-72-720-572.23-30	Life & Health Insurance Disability Insurance	395.74	407.84	446.56	498.00	760.00	262.00	53
001-72-720-572.24-10	Workers Compensation Workers Compensation	20,300.04	21,945.00	18,117.88	19,765.00	23,005.00	3,240.00	16
001-72-720-572.25-10	Other Employee Benefits Unemployment Compensation	368.55	400.04	309.52	329.00	332.00	3.00	1
001-72-720-572.27-10	Other Employee Benefits Employee Assistance Program	81.34	45.39	91.52	124.00	136.00	12.00	10
	<i>Personnel Services Totals</i>	\$376,632.68	\$368,856.72	\$372,261.67	\$517,616.00	\$567,625.00	\$50,009.00	10%
	<i>Operating Expenditures/Expenses</i>							
001-72-720-572.31-90	Professional Services Other Professional Services	490.50	.00	193.50	500.00	500.00	.00	
001-72-720-572.34-90	Other Contractual Services Other Contractual Services	448.63	2,311.71	634.28	7,646.40	7,150.00	(496.40)	(6)
001-72-720-572.40-10	Travel & Per Diem Travel & Training	.00	.00	278.55	2,480.00	1,488.00	(992.00)	(40)
001-72-720-572.43-10	Utility Services Electricity	35,464.34	23,826.46	19,971.38	36,789.00	44,883.00	8,094.00	22
001-72-720-572.43-15	Utility Services Water & Sewer	13,464.37	19,100.74	8,777.12	8,392.00	22,222.00	13,830.00	165
001-72-720-572.43-25	Utility Services Stormwater Assessment Fee	.00	762.00	.00	2,684.00	.00	(2,684.00)	(100)
001-72-720-572.43-35	Utility Services Waste Collection & Disposal	989.74	1,031.56	1,031.56	1,032.00	1,032.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 720 - Aquatics Operations								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
001-72-720-572.44-90	Rentals & Leases Other Rental/Lease Costs	4,308.13	3,306.85	1,735.40	3,900.00	3,900.00	.00	
001-72-720-572.45-10	Insurance General Liability	9,024.00	9,737.04	8,925.62	9,737.00	11,932.00	2,195.00	23
001-72-720-572.46-15	Repair and Maintenance Service	244.92	1,249.33	(383.71)	3,500.00	3,500.00	.00	
001-72-720-572.46-40	Equipment Maintenance							
001-72-720-572.46-40	Repair and Maintenance Service Other	2,887.80	12,389.82	7,781.58	19,350.00	19,350.00	.00	
001-72-720-572.48-15	Repair Maintenance							
001-72-720-572.48-15	Promotional Activities Special Events	4,016.68	2,714.43	2,700.27	4,250.00	4,250.00	.00	
001-72-720-572.48-17	Promotional Activities Refreshment / Food / Meetings	63.12	102.59	189.10	700.00	700.00	.00	
001-72-720-572.49-90	Other Current Charges Other Current Charges	1,051.88	850.00	928.76	930.00	975.00	45.00	5
001-72-720-572.51-10	Office Supplies Stationery, Paper, Forms	27.60	.00	34.99	.00	.00	.00	
001-72-720-572.51-15	Office Supplies Other Office Supplies	494.05	1,153.96	1,509.64	900.00	900.00	.00	
001-72-720-572.51-20	Office Supplies Office Equipment < \$5,000	1,747.20	1,357.88	590.15	1,400.00	1,400.00	.00	
001-72-720-572.52-20	Operating Supplies General Operating Supplies	601.38	1,154.02	975.71	1,900.00	1,900.00	.00	
001-72-720-572.52-27	Operating Supplies Equipment < \$5,000	3,126.25	1,539.95	1,134.18	3,802.00	3,230.00	(572.00)	(15)
001-72-720-572.52-30	Operating Supplies Chemicals	57,616.06	59,305.61	26,701.53	60,000.00	69,960.00	9,960.00	17
001-72-720-572.52-33	Operating Supplies Uniform / Linen Service	1,063.81	1,803.51	1,998.33	2,130.00	2,130.00	.00	
001-72-720-572.52-36	Operating Supplies Janitorial Supplies	.00	1,297.11	325.02	1,000.00	1,000.00	.00	
001-72-720-572.54-10	Books Pubs Subs & Memberships Books & Publications	692.00	1,164.60	1,786.41	1,670.00	1,670.00	.00	
001-72-720-572.54-13	Books Pubs Subs & Memberships Memberships	880.00	.00	433.00	950.00	1,250.00	300.00	32
001-72-720-572.54-30	Books Pubs Subs & Memberships Training & Education Costs	1,858.16	1,503.50	7,512.81	4,320.00	2,592.00	(1,728.00)	(40)
<i>Operating Expenditures/Expenses Totals</i>		\$140,560.62	\$147,662.67	\$95,765.18	\$179,962.40	\$207,914.00	\$27,951.60	16%
Activity 572 - Parks & Recreation Totals		\$517,193.30	\$516,519.39	\$468,026.85	\$697,578.40	\$775,539.00	\$77,960.60	11%
Division 720 - Aquatics Operations Totals		\$517,193.30	\$516,519.39	\$468,026.85	\$697,578.40	\$775,539.00	\$77,960.60	11%
Division 731 - Out of School								
Activity 572 - Parks & Recreation								
<i>Personnel Services</i>								
001-72-731-572.12-10	Regular Salaries/Wages Regular Salaries/Wages	71,840.82	76,773.67	72,924.89	74,530.00	54,818.00	(19,712.00)	(26)
001-72-731-572.13-10	Other Salaries/ Wages Part Time Wages	168,535.31	137,308.98	117,882.68	202,067.00	123,256.00	(78,811.00)	(39)
001-72-731-572.14-10	Overtime Overtime /Call-Out Pay	2,279.84	3,127.75	3,128.58	1,000.00	1,000.00	.00	
001-72-731-572.14-30	Overtime Special Events	497.66	965.08	.00	800.00	800.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 731 - Out of School								
Activity 572 - Parks & Recreation								
<i>Personnel Services</i>								
001-72-731-572.21-10	FICA Taxes Employer FICA	17,880.31	16,206.86	14,365.67	21,298.00	21,654.00	356.00	2
001-72-731-572.22-10	Retirement Contributions General Employees Retirement	4,769.00	5,106.00	8,120.15	6,085.00	5,993.00	(92.00)	(2)
001-72-731-572.23-10	Life & Health Insurance Health Insurance	14,954.42	15,702.18	17,949.00	15,702.00	19,384.00	3,682.00	23
001-72-731-572.23-20	Life & Health Insurance Life Insurance	216.00	216.00	261.58	285.00	285.00	.00	
001-72-731-572.23-30	Life & Health Insurance Disability Insurance	166.50	176.32	178.43	183.00	239.00	56.00	31
001-72-731-572.24-10	Workers Compensation Workers Compensation	38,412.96	41,526.00	34,285.13	37,402.00	43,532.00	6,130.00	16
001-72-731-572.25-10	Other Employee Benefits Unemployment Compensation	367.92	373.17	292.00	231.00	231.00	.00	
001-72-731-572.27-10	Other Employee Benefits Employee Assistance Program	21.12	10.68	22.88	24.00	27.00	3.00	13
<i>Personnel Services Totals</i>		\$319,941.86	\$297,492.69	\$269,410.99	\$359,607.00	\$271,219.00	(\$88,388.00)	(25%)
<i>Operating Expenditures/Expenses</i>								
001-72-731-572.31-90	Professional Services Other Professional Services	239.34	13.68	399.39	750.00	750.00	.00	
001-72-731-572.34-90	Other Contractual Services Other Contractual Services	28.23	69.32	31.64	.00	.00	.00	
001-72-731-572.40-10	Travel & Per Diem Travel & Training	367.52	444.88	1,201.81	2,440.00	1,464.00	(976.00)	(40)
001-72-731-572.41-11	Communication Services Portable Phones / MDD	.00	414.00	.00	414.00	414.00	.00	
001-72-731-572.44-45	Rentals & Leases Vehicle Rental / Garage	6,069.96	6,069.96	5,681.50	6,198.00	10,400.00	4,202.00	68
001-72-731-572.45-10	Insurance General Liability	5,231.04	5,645.04	5,174.62	5,645.00	6,917.00	1,272.00	23
001-72-731-572.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	1,514.85	2,851.79	2,198.16	3,600.00	2,800.00	(800.00)	(22)
001-72-731-572.48-15	Promotional Activities Special Events	15,976.17	68,358.59	21,456.99	2,000.00	2,000.00	.00	
001-72-731-572.48-17	Promotional Activities Refreshment / Food / Meetings	1,687.64	10,689.12	2,773.32	2,500.00	2,500.00	.00	
001-72-731-572.49-90	Other Current Charges Other Current Charges	650.00	1,000.00	.00	1,000.00	1,000.00	.00	
001-72-731-572.51-10	Office Supplies Stationery, Paper, Forms	879.34	1,591.01	1,736.22	1,050.00	1,050.00	.00	
001-72-731-572.51-15	Office Supplies Other Office Supplies	360.97	528.94	.00	.00	.00	.00	
001-72-731-572.51-20	Office Supplies Office Equipment < \$5,000	.00	156.67	461.62	1,000.00	1,000.00	.00	
001-72-731-572.52-10	Operating Supplies Fuel & Lube	1,058.57	1,203.91	2,114.00	1,500.00	1,800.00	300.00	20
001-72-731-572.52-20	Operating Supplies General Operating Supplies	652.44	1,667.93	2,950.17	1,500.00	1,500.00	.00	
001-72-731-572.52-27	Operating Supplies Equipment < \$5,000	.00	.00	1,144.00	1,144.00	.00	(1,144.00)	(100)
001-72-731-572.52-33	Operating Supplies Uniform / Linen Service	706.74	1,765.82	2,977.16	250.00	550.00	300.00	120



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 731 - Out of School								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
001-72-731-572.54-13	Books Pubs Subs & Memberships Memberships	550.00	350.00	.00	410.00	410.00	.00	
001-72-731-572.54-30	Books Pubs Subs & Memberships Training & Education Costs	3,127.02	1,404.04	393.14	2,770.00	1,662.00	(1,108.00)	(40)
<i>Operating Expenditures/Expenses Totals</i>		<u>\$39,099.83</u>	<u>\$104,224.70</u>	<u>\$50,693.74</u>	<u>\$34,171.00</u>	<u>\$36,217.00</u>	<u>\$2,046.00</u>	<u>6%</u>
Activity 572 - Parks & Recreation Totals		<u>\$359,041.69</u>	<u>\$401,717.39</u>	<u>\$320,104.73</u>	<u>\$393,778.00</u>	<u>\$307,436.00</u>	<u>(\$86,342.00)</u>	<u>(22%)</u>
Division 731 - Out of School Totals		<u>\$359,041.69</u>	<u>\$401,717.39</u>	<u>\$320,104.73</u>	<u>\$393,778.00</u>	<u>\$307,436.00</u>	<u>(\$86,342.00)</u>	<u>(22%)</u>
Division 732 - Teen Center								
Activity 572 - Parks & Recreation								
<i>Personnel Services</i>								
001-72-732-572.12-10	Regular Salaries/Wages Regular Salaries/Wages	82,404.31	111,714.34	89,637.34	143,533.00	101,479.00	(42,054.00)	(29)
001-72-732-572.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	15,176.31	.00	16,554.05	.00	.00	.00	
001-72-732-572.13-10	Other Salaries/ Wages Part Time Wages	93,943.12	98,451.01	65,877.91	102,650.00	103,418.00	768.00	1
001-72-732-572.14-10	Overtime Overtime /Call-Out Pay	4,125.29	2,136.32	1,539.90	1,100.00	1,100.00	.00	
001-72-732-572.14-20	Overtime Reimbursable Overtime	574.64	133.08	.00	.00	.00	.00	
001-72-732-572.14-30	Overtime Special Events	173.27	129.65	444.28	1,200.00	1,200.00	.00	
001-72-732-572.21-10	FICA Taxes Employer FICA	15,426.67	16,111.83	13,136.53	19,086.00	19,018.00	(68.00)	
001-72-732-572.22-10	Retirement Contributions General Employees Retirement	8,930.00	9,561.00	9,925.48	11,396.00	10,899.00	(497.00)	(4)
001-72-732-572.23-10	Life & Health Insurance Health Insurance	34,504.12	40,586.00	35,898.00	48,722.00	56,913.00	8,191.00	17
001-72-732-572.23-20	Life & Health Insurance Life Insurance	280.44	393.00	361.64	585.00	741.00	156.00	27
001-72-732-572.23-30	Life & Health Insurance Disability Insurance	194.66	258.38	201.32	354.00	435.00	81.00	23
001-72-732-572.24-10	Workers Compensation Workers Compensation	17,037.96	18,419.04	15,207.50	16,590.00	19,308.00	2,718.00	16
001-72-732-572.25-10	Other Employee Benefits Unemployment Compensation	172.28	201.48	169.36	105.00	188.00	83.00	79
001-72-732-572.27-10	Other Employee Benefits Employee Assistance Program	33.44	24.95	45.76	75.00	82.00	7.00	9
<i>Personnel Services Totals</i>		<u>\$272,976.51</u>	<u>\$298,120.08</u>	<u>\$248,999.07</u>	<u>\$345,396.00</u>	<u>\$314,781.00</u>	<u>(\$30,615.00)</u>	<u>(9%)</u>
<i>Operating Expenditures/Expenses</i>								
001-72-732-572.31-90	Professional Services Other Professional Services	154.99	134.57	74.75	250.00	250.00	.00	
001-72-732-572.34-16	Other Contractual Services Pest Control Services	109.77	.00	.00	.00	.00	.00	
001-72-732-572.34-90	Other Contractual Services Other Contractual Services	12,903.57	11,409.21	4,005.98	10,400.00	12,900.00	2,500.00	24



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 732 - Teen Center								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
001-72-732-572.40-10	Travel & Per Diem Travel & Training	28.00	370.71	17.50	3,100.00	1,860.00	(1,240.00)	(40)
001-72-732-572.43-10	Utility Services Electricity	6,613.18	6,401.63	6,672.54	8,212.00	10,018.00	1,806.00	22
001-72-732-572.43-15	Utility Services Water & Sewer	461.45	493.18	437.47	588.00	544.00	(44.00)	(7)
001-72-732-572.43-25	Utility Services Stormwater Assessment Fee	.00	455.00	.00	1,074.00	.00	(1,074.00)	(100)
001-72-732-572.43-35	Utility Services Waste Collection & Disposal	494.16	515.06	1,031.56	515.00	1,032.00	517.00	100
001-72-732-572.44-11	Rentals & Leases Building Rental / Lease	3,800.00	3,800.00	6,878.00	8,328.00	6,328.00	(2,000.00)	(24)
001-72-732-572.44-90	Rentals & Leases Other Rental/Lease Costs	2,698.00	2,926.00	.00	.00	2,000.00	2,000.00	
001-72-732-572.45-10	Insurance General Liability	7,787.04	8,402.04	7,701.87	8,402.00	10,296.00	1,894.00	23
001-72-732-572.46-15	Repair and Maintenance Service Equipment Maintenance	342.96	43.48	.00	1,850.00	1,850.00	.00	
001-72-732-572.46-40	Repair and Maintenance Service Other Repair Maintenance	8,024.20	8,955.89	2,396.34	20,000.00	28,100.00	8,100.00	41
001-72-732-572.48-15	Promotional Activities Special Events	21,129.34	11,963.23	7,353.22	10,850.00	11,200.00	350.00	3
001-72-732-572.48-17	Promotional Activities Refreshment / Food / Meetings	938.94	1,296.23	268.91	2,000.00	2,000.00	.00	
001-72-732-572.51-10	Office Supplies Stationery, Paper, Forms	26.06	52.98	.00	.00	.00	.00	
001-72-732-572.51-15	Office Supplies Other Office Supplies	615.67	.00	.00	900.00	.00	(900.00)	(100)
001-72-732-572.51-20	Office Supplies Office Equipment < \$5,000	4,546.21	1,160.80	58.00	2,400.00	3,400.00	1,000.00	42
001-72-732-572.52-20	Operating Supplies General Operating Supplies	4,610.21	621.17	506.50	2,948.20	2,700.00	(248.20)	(8)
001-72-732-572.52-27	Operating Supplies Equipment < \$5,000	1,002.84	909.63	4,242.25	3,022.00	2,450.00	(572.00)	(19)
001-72-732-572.52-33	Operating Supplies Uniform / Linen Service	621.39	621.38	439.14	1,300.00	1,300.00	.00	
001-72-732-572.52-36	Operating Supplies Janitorial Supplies	1,123.66	1,954.52	919.05	1,000.00	1,000.00	.00	
001-72-732-572.54-13	Books Pubs Subs & Memberships Memberships	1,131.87	459.77	350.00	1,400.00	1,400.00	.00	
001-72-732-572.54-30	Books Pubs Subs & Memberships Training & Education Costs	2,031.94	1,987.50	1,357.50	2,125.00	1,275.00	(850.00)	(40)
<i>Operating Expenditures/Expenses Totals</i>		\$81,195.45	\$64,933.98	\$44,710.58	\$90,664.20	\$101,903.00	\$11,238.80	12%
Activity 572 - Parks & Recreation Totals		\$354,171.96	\$363,054.06	\$293,709.65	\$436,060.20	\$416,684.00	(\$19,376.20)	(4%)
Division 732 - Teen Center Totals		\$354,171.96	\$363,054.06	\$293,709.65	\$436,060.20	\$416,684.00	(\$19,376.20)	(4%)
Division 733 - Athletics								
Activity 572 - Parks & Recreation								
<i>Personnel Services</i>								
001-72-733-572.12-10	Regular Salaries/Wages Regular Salaries/Wages	163,149.44	232,954.68	254,712.79	244,278.00	252,921.00	8,643.00	4



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 733 - Athletics								
Activity 572 - Parks & Recreation								
<i>Personnel Services</i>								
001-72-733-572.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	16,776.62	.00	.00	.00	.00	.00	
001-72-733-572.13-10	Other Salaries/ Wages Part Time Wages	111,625.52	159,269.10	159,596.75	107,483.00	113,645.00	6,162.00	6
001-72-733-572.14-10	Overtime Overtime /Call-Out Pay	5,816.18	13,129.99	9,658.27	7,000.00	10,000.00	3,000.00	43
001-72-733-572.14-20	Overtime Reimbursable Overtime	243.92	.00	.00	.00	.00	.00	
001-72-733-572.14-30	Overtime Special Events	346.50	540.84	3,846.82	5,000.00	6,000.00	1,000.00	20
001-72-733-572.21-10	FICA Taxes Employer FICA	22,260.00	30,540.67	32,410.00	27,856.00	30,421.00	2,565.00	9
001-72-733-572.22-10	Retirement Contributions General Employees Retirement	8,679.00	9,292.00	26,714.04	11,075.00	.00	(11,075.00)	(100)
001-72-733-572.23-10	Life & Health Insurance Health Insurance	35,660.44	58,259.05	71,796.00	64,963.00	77,539.00	12,576.00	19
001-72-733-572.23-20	Life & Health Insurance Life Insurance	402.04	619.96	763.18	832.00	989.00	157.00	19
001-72-733-572.23-30	Life & Health Insurance Disability Insurance	379.56	540.13	586.04	602.00	794.00	192.00	32
001-72-733-572.24-10	Workers Compensation Workers Compensation	6,566.04	7,098.00	5,860.25	6,393.00	7,441.00	1,048.00	16
001-72-733-572.25-10	Other Employee Benefits Unemployment Compensation	219.00	335.44	365.00	199.00	234.00	35.00	18
001-72-733-572.27-10	Other Employee Benefits Employee Assistance Program	51.04	39.16	91.52	99.00	109.00	10.00	10
	<i>Personnel Services Totals</i>	\$372,175.30	\$512,619.02	\$566,400.66	\$475,780.00	\$500,093.00	\$24,313.00	5%
<i>Operating Expenditures/Expenses</i>								
001-72-733-572.31-90	Professional Services Other Professional Services	1,253.86	1,038.82	546.93	1,000.00	1,000.00	.00	
001-72-733-572.34-90	Other Contractual Services Other Contractual Services	17,281.46	21,543.87	21,744.77	21,866.00	21,866.00	.00	
001-72-733-572.40-10	Travel & Per Diem Travel & Training	1,780.54	(2.44)	176.48	2,800.00	1,680.00	(1,120.00)	(40)
001-72-733-572.41-11	Communication Services Portable Phones / MDD	.00	828.00	.00	414.00	414.00	.00	
001-72-733-572.43-10	Utility Services Electricity	128,798.95	139,329.33	129,175.66	158,873.00	193,825.00	34,952.00	22
001-72-733-572.43-15	Utility Services Water & Sewer	4,586.91	21,245.17	20,392.27	5,031.00	24,227.00	19,196.00	382
001-72-733-572.43-20	Utility Services Irrigation Water	19,293.14	136,076.51	(104,317.12)	23,265.00	162,265.00	139,000.00	597
001-72-733-572.43-25	Utility Services Stormwater Assessment Fee	1,086.25	9,770.00	.00	8,361.00	.00	(8,361.00)	(100)
001-72-733-572.43-35	Utility Services Waste Collection & Disposal	.00	.00	.00	4,125.00	4,125.00	.00	
001-72-733-572.44-45	Rentals & Leases Vehicle Rental / Garage	19,590.00	21,240.00	9,920.13	10,822.00	12,380.00	1,558.00	14
001-72-733-572.45-10	Insurance General Liability	9,057.00	9,773.04	8,958.62	9,773.00	11,976.00	2,203.00	23
001-72-733-572.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	16,353.07	3,441.10	5,583.66	6,400.00	6,800.00	400.00	6



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 733 - Athletics								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
001-72-733-572.46-15	Repair and Maintenance Service Equipment Maintenance	4,724.52	15,252.86	13,022.03	15,000.00	15,000.00	.00	
001-72-733-572.46-40	Repair and Maintenance Service Other Repair Maintenance	36,693.34	52,147.38	52,781.39	60,700.00	68,700.00	8,000.00	13
001-72-733-572.48-15	Promotional Activities Special Events	.00	4,264.33	6,902.41	7,000.00	7,000.00	.00	
001-72-733-572.48-17	Promotional Activities Refreshment / Food / Meetings	.00	.00	.00	.00	1,000.00	1,000.00	
001-72-733-572.51-10	Office Supplies Stationery, Paper, Forms	566.35	.00	34.99	.00	.00	.00	
001-72-733-572.51-15	Office Supplies Other Office Supplies	1,233.47	521.31	882.67	700.00	700.00	.00	
001-72-733-572.51-20	Office Supplies Office Equipment < \$5,000	777.19	(134.97)	58.00	1,400.00	1,400.00	.00	
001-72-733-572.52-10	Operating Supplies Fuel & Lube	999.46	1,467.47	911.01	1,500.00	2,000.00	500.00	33
001-72-733-572.52-20	Operating Supplies General Operating Supplies	11,358.76	41,462.95	13,692.27	13,248.20	13,000.00	(248.20)	(2)
001-72-733-572.52-27	Operating Supplies Equipment < \$5,000	2,104.32	9,181.37	4,807.30	3,472.00	2,900.00	(572.00)	(16)
001-72-733-572.52-33	Operating Supplies Uniform / Linen Service	.00	73.98	1,122.11	1,150.00	1,300.00	150.00	13
001-72-733-572.52-36	Operating Supplies Janitorial Supplies	1,637.81	.00	.00	.00	.00	.00	
001-72-733-572.52-62	Operating Supplies Recreatnl. Supplies Basketball	24,646.98	37,761.94	44,788.93	44,505.00	33,020.00	(11,485.00)	(26)
001-72-733-572.52-65	Operating Supplies Rec Supplies Youth Basketball	.00	.00	1,560.00	.00	.00	.00	
001-72-733-572.52-67	Operating Supplies Recreational Supplies Football	.00	.00	3,565.00	.00	.00	.00	
001-72-733-572.54-13	Books Pubs Subs & Memberships Memberships	423.36	230.00	.00	450.00	450.00	.00	
001-72-733-572.54-30	Books Pubs Subs & Memberships Training & Education Costs	510.00	1,037.50	.00	1,300.00	780.00	(520.00)	(40)
<i>Operating Expenditures/Expenses Totals</i>		\$304,756.74	\$527,549.52	\$236,309.51	\$403,155.20	\$587,808.00	\$184,652.80	46%
Activity 572 - Parks & Recreation Totals		\$676,932.04	\$1,040,168.54	\$802,710.17	\$878,935.20	\$1,087,901.00	\$208,965.80	24%
Division 733 - Athletics Totals		\$676,932.04	\$1,040,168.54	\$802,710.17	\$878,935.20	\$1,087,901.00	\$208,965.80	24%
Division 734 - Community Center								
Activity 572 - Parks & Recreation								
<i>Personnel Services</i>								
001-72-734-572.12-10	Regular Salaries/Wages Regular Salaries/Wages	167,603.99	185,071.52	166,937.16	179,146.00	173,346.00	(5,800.00)	(3)
001-72-734-572.13-10	Other Salaries/ Wages Part Time Wages	29,171.22	35,478.71	44,460.09	46,892.00	46,470.00	(422.00)	(1)
001-72-734-572.14-10	Overtime Overtime /Call-Out Pay	6,013.97	4,197.38	6,941.32	1,395.00	3,000.00	1,605.00	115
001-72-734-572.14-20	Overtime Reimbursable Overtime	4,557.19	1,405.27	.00	6,000.00	2,500.00	(3,500.00)	(58)
001-72-734-572.14-30	Overtime Special Events	461.72	434.80	2,268.39	4,105.00	5,105.00	1,000.00	24



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 734 - Community Center								
Activity 572 - Parks & Recreation								
<i>Personnel Services</i>								
001-72-734-572.21-10	FICA Taxes Employer FICA	15,383.16	16,961.78	16,626.44	18,065.00	17,627.00	(438.00)	(2)
001-72-734-572.22-10	Retirement Contributions General Employees Retirement	12,520.00	13,405.00	18,096.51	15,977.00	13,317.00	(2,660.00)	(17)
001-72-734-572.23-10	Life & Health Insurance Health Insurance	44,863.26	47,111.21	53,838.25	48,183.00	58,154.00	9,971.00	21
001-72-734-572.23-20	Life & Health Insurance Life Insurance	532.80	535.20	645.15	703.00	703.00	.00	
001-72-734-572.23-30	Life & Health Insurance Disability Insurance	389.99	424.04	397.02	441.00	532.00	91.00	21
001-72-734-572.24-10	Workers Compensation Workers Compensation	12,960.96	14,010.96	11,568.37	12,620.00	14,688.00	2,068.00	16
001-72-734-572.25-10	Other Employee Benefits Unemployment Compensation	140.16	148.92	148.92	143.00	144.00	1.00	1
001-72-734-572.27-10	Other Employee Benefits Employee Assistance Program	63.36	32.04	68.64	74.00	82.00	8.00	11
<i>Personnel Services Totals</i>		\$294,661.78	\$319,216.83	\$321,996.26	\$333,744.00	\$335,668.00	\$1,924.00	1%
<i>Operating Expenditures/Expenses</i>								
001-72-734-572.31-90	Professional Services Other Professional Services	.00	89.91	44.66	500.00	500.00	.00	
001-72-734-572.34-16	Other Contractual Services Pest Control Services	.00	.00	.00	600.00	600.00	.00	
001-72-734-572.34-90	Other Contractual Services Other Contractual Services	28,545.08	16,941.35	14,602.84	28,400.00	28,400.00	.00	
001-72-734-572.40-10	Travel & Per Diem Travel & Training	31.96	.00	1,126.30	1,700.00	1,020.00	(680.00)	(40)
001-72-734-572.41-12	Communication Services Internet Access	1,154.96	1,290.39	1,210.40	1,560.00	1,560.00	.00	
001-72-734-572.43-10	Utility Services Electricity	32,267.88	31,153.24	31,516.38	38,041.00	46,411.00	8,370.00	22
001-72-734-572.43-15	Utility Services Water & Sewer	8,306.78	5,342.89	3,803.00	7,892.00	5,164.00	(2,728.00)	(35)
001-72-734-572.43-25	Utility Services Stormwater Assessment Fee	.00	1,737.00	.00	3,640.00	.00	(3,640.00)	(100)
001-72-734-572.43-35	Utility Services Waste Collection & Disposal	7,915.60	8,250.06	19,057.87	8,250.00	8,250.00	.00	
001-72-734-572.45-10	Insurance General Liability	6,588.96	7,110.00	6,517.50	7,110.00	8,713.00	1,603.00	23
001-72-734-572.46-15	Repair and Maintenance Service Equipment Maintenance	1,617.00	387.00	463.92	5,550.00	5,550.00	.00	
001-72-734-572.46-40	Repair and Maintenance Service Other Repair Maintenance	4,562.20	38,719.67	26,567.92	50,000.00	105,590.00	55,590.00	111
001-72-734-572.48-17	Promotional Activities Refreshment / Food / Meetings	.00	.00	25.55	100.00	100.00	.00	
001-72-734-572.49-90	Other Current Charges Other Current Charges	500.00	.00	.00	3,300.00	3,300.00	.00	
001-72-734-572.51-10	Office Supplies Stationery, Paper, Forms	276.13	.00	40.46	.00	.00	.00	
001-72-734-572.51-15	Office Supplies Other Office Supplies	255.70	1,019.39	715.19	900.00	900.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 734 - Community Center								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
001-72-734-572.51-20	Office Supplies Office Equipment < \$5,000	1,065.00	141.11	967.79	1,300.00	2,300.00	1,000.00	77
001-72-734-572.52-20	Operating Supplies General Operating Supplies	2,626.51	1,666.09	3,463.46	3,600.00	3,600.00	.00	
001-72-734-572.52-27	Operating Supplies Equipment < \$5,000	4,481.87	92.00	2,103.29	2,572.00	2,000.00	(572.00)	(22)
001-72-734-572.52-31	Operating Supplies Protective Gear	.00	28.49	.00	.00	.00	.00	
001-72-734-572.52-33	Operating Supplies Uniform / Linen Service	773.25	2,755.27	986.76	1,100.00	1,300.00	200.00	18
001-72-734-572.52-36	Operating Supplies Janitorial Supplies	4,721.22	4,264.02	6,530.14	4,900.00	4,900.00	.00	
001-72-734-572.54-13	Books Pubs Subs & Memberships Memberships	.00	.00	.00	200.00	200.00	.00	
001-72-734-572.54-30	Books Pubs Subs & Memberships Training & Education Costs	1,663.62	837.50	612.50	3,500.00	2,100.00	(1,400.00)	(40)
<i>Operating Expenditures/Expenses Totals</i>		\$107,353.72	\$121,825.38	\$120,355.93	\$174,715.00	\$232,458.00	\$57,743.00	33%
Activity 572 - Parks & Recreation Totals		\$402,015.50	\$441,042.21	\$442,352.19	\$508,459.00	\$568,126.00	\$59,667.00	12%
Division 734 - Community Center Totals		\$402,015.50	\$441,042.21	\$442,352.19	\$508,459.00	\$568,126.00	\$59,667.00	12%
Division 735 - Veterans Park								
Activity 572 - Parks & Recreation								
<i>Personnel Services</i>								
001-72-735-572.12-10	Regular Salaries/Wages Regular Salaries/Wages	101,261.66	96,665.16	87,314.83	87,120.00	87,224.00	104.00	
001-72-735-572.13-10	Other Salaries/ Wages Part Time Wages	32,500.97	36,687.38	36,828.81	50,217.00	50,217.00	.00	
001-72-735-572.14-10	Overtime Overtime /Call-Out Pay	2,639.72	2,127.55	1,971.29	800.00	500.00	(300.00)	(38)
001-72-735-572.14-20	Overtime Reimbursable Overtime	3,256.03	1,555.19	.00	.00	4,000.00	4,000.00	
001-72-735-572.14-30	Overtime Special Events	572.66	.00	.00	1,000.00	1,000.00	.00	
001-72-735-572.21-10	FICA Taxes Employer FICA	10,646.26	10,373.99	9,577.46	11,406.00	11,189.00	(217.00)	(2)
001-72-735-572.22-10	Retirement Contributions General Employees Retirement	7,326.00	7,844.00	9,058.43	9,348.00	.00	(9,348.00)	(100)
001-72-735-572.23-10	Life & Health Insurance Health Insurance	22,431.50	23,553.00	17,949.00	16,241.00	.00	(16,241.00)	(100)
001-72-735-572.23-20	Life & Health Insurance Life Insurance	280.32	248.16	261.58	285.00	285.00	.00	
001-72-735-572.23-30	Life & Health Insurance Disability Insurance	239.69	228.43	198.70	215.00	268.00	53.00	25
001-72-735-572.24-10	Workers Compensation Workers Compensation	7,809.96	8,442.00	6,970.37	7,604.00	8,850.00	1,246.00	16
001-72-735-572.25-10	Other Employee Benefits Unemployment Compensation	122.64	113.88	128.48	35.00	87.00	52.00	149
001-72-735-572.27-10	Other Employee Benefits Employee Assistance Program	31.68	13.32	22.88	25.00	27.00	2.00	8
<i>Personnel Services Totals</i>		\$189,119.09	\$187,852.06	\$170,281.83	\$184,296.00	\$163,647.00	(\$20,649.00)	(11%)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted 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>							
001-72-735-572.31-90	Professional Services Other Professional Services	90.30	135.16	200.10	250.00	250.00	.00	
001-72-735-572.34-16	Other Contractual Services Pest Control Services	.00	.00	.00	756.00	756.00	.00	
001-72-735-572.34-90	Other Contractual Services Other Contractual Services	3,794.22	21,894.41	14,097.92	17,424.00	17,424.00	.00	
001-72-735-572.40-10	Travel & Per Diem Travel & Training	1,000.00	196.16	588.60	1,020.00	1,200.00	180.00	18
001-72-735-572.43-10	Utility Services Electricity	13,202.18	11,575.46	11,824.05	15,538.00	18,956.00	3,418.00	22
001-72-735-572.43-20	Utility Services Irrigation Water	1,370.40	1,346.10	1,109.70	1,347.00	1,347.00	.00	
001-72-735-572.43-25	Utility Services Stormwater Assessment Fee	.00	1,410.00	.00	2,373.00	.00	(2,373.00)	(100)
001-72-735-572.43-35	Utility Services Waste Collection & Disposal	4,751.32	5,983.64	5,983.64	4,952.00	4,952.00	.00	
001-72-735-572.45-10	Insurance General Liability	2,915.04	3,146.04	2,883.87	3,146.00	3,855.00	709.00	23
001-72-735-572.46-15	Repair and Maintenance Service Equipment Maintenance	.00	.00	722.32	500.00	500.00	.00	
001-72-735-572.46-40	Repair and Maintenance Service Other Repair Maintenance	8,508.40	14,306.20	11,473.83	18,900.00	28,900.00	10,000.00	53
001-72-735-572.47-10	Printing & Binding Printing & Binding	.00	331.58	512.34	500.00	500.00	.00	
001-72-735-572.48-15	Promotional Activities Special Events	1,361.68	4,011.69	7,429.61	6,600.00	10,600.00	4,000.00	61
001-72-735-572.48-17	Promotional Activities Refreshment / Food / Meetings	95.97	36.95	570.62	500.00	1,000.00	500.00	100
001-72-735-572.51-10	Office Supplies Stationery, Paper, Forms	27.60	.00	.00	.00	.00	.00	
001-72-735-572.51-15	Office Supplies Other Office Supplies	1,062.95	758.39	861.41	900.00	900.00	.00	
001-72-735-572.51-20	Office Supplies Office Equipment < \$5,000	1,760.63	2,007.36	1,274.79	1,400.00	1,400.00	.00	
001-72-735-572.52-20	Operating Supplies General Operating Supplies	1,854.53	1,961.61	1,319.59	1,320.00	1,320.00	.00	
001-72-735-572.52-27	Operating Supplies Equipment < \$5,000	718.89	496.40	1,777.06	1,820.20	1,000.00	(820.20)	(45)
001-72-735-572.52-33	Operating Supplies Uniform / Linen Service	427.38	557.90	923.95	600.00	600.00	.00	
001-72-735-572.52-35	Operating Supplies Building Materials	300.00	.00	430.00	900.00	900.00	.00	
001-72-735-572.52-36	Operating Supplies Janitorial Supplies	1,855.65	2,688.39	2,709.82	2,500.00	2,500.00	.00	
001-72-735-572.54-13	Books Pubs Subs & Memberships Memberships	80.00	160.00	170.00	410.00	420.00	10.00	2
001-72-735-572.54-30	Books Pubs Subs & Memberships Training & Education Costs	405.00	1,595.00	1,900.82	700.00	600.00	(100.00)	(14)
	<i>Operating Expenditures/Expenses Totals</i>	\$45,582.14	\$74,598.44	\$68,764.04	\$84,356.20	\$99,880.00	\$15,523.80	18%
Activity	572 - Parks & Recreation Totals	\$234,701.23	\$262,450.50	\$239,045.87	\$268,652.20	\$263,527.00	(\$5,125.20)	(2%)
Division	735 - Veterans Park Totals	\$234,701.23	\$262,450.50	\$239,045.87	\$268,652.20	\$263,527.00	(\$5,125.20)	(2%)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 736 - Pompey Park								
Activity 572 - Parks & Recreation								
<i>Personnel Services</i>								
001-72-736-572.12-10	Regular Salaries/Wages Regular Salaries/Wages	331,648.64	359,966.96	346,009.79	374,402.00	330,995.00	(43,407.00)	(12)
001-72-736-572.13-10	Other Salaries/ Wages Part Time Wages	292,663.19	328,675.89	271,712.37	382,411.00	390,962.00	8,551.00	2
001-72-736-572.14-10	Overtime Overtime /Call-Out Pay	37,730.73	49,834.40	25,832.44	8,000.00	8,000.00	.00	
001-72-736-572.14-20	Overtime Reimbursable Overtime	13,421.69	253.36	.00	.00	2,500.00	2,500.00	
001-72-736-572.14-30	Overtime Special Events	1,280.20	5,416.87	6,653.28	10,000.00	19,000.00	9,000.00	90
001-72-736-572.21-10	FICA Taxes Employer FICA	50,828.71	56,384.48	48,678.06	59,733.00	61,542.00	1,809.00	3
001-72-736-572.22-10	Retirement Contributions General Employees Retirement	21,904.00	23,452.00	37,425.59	27,951.00	28,781.00	830.00	3
001-72-736-572.23-10	Life & Health Insurance Health Insurance	92,928.34	94,709.76	105,172.78	113,685.00	116,309.00	2,624.00	2
001-72-736-572.23-20	Life & Health Insurance Life Insurance	1,076.09	1,118.26	1,329.98	1,654.00	1,502.00	(152.00)	(9)
001-72-736-572.23-30	Life & Health Insurance Disability Insurance	767.56	814.53	815.24	923.00	1,151.00	228.00	25
001-72-736-572.24-10	Workers Compensation Workers Compensation	39,227.04	42,405.96	35,011.13	38,194.00	44,454.00	6,260.00	16
001-72-736-572.25-10	Other Employee Benefits Unemployment Compensation	743.97	767.76	680.36	618.00	622.00	4.00	1
001-72-736-572.27-10	Other Employee Benefits Employee Assistance Program	133.38	64.91	133.12	174.00	164.00	(10.00)	(6)
<i>Personnel Services Totals</i>		\$884,353.54	\$963,865.14	\$879,454.14	\$1,017,745.00	\$1,005,982.00	(\$11,763.00)	(1%)
<i>Operating Expenditures/Expenses</i>								
001-72-736-572.31-10	Professional Services Engineering/Architectural	1,343.00	.00	.00	.00	.00	.00	
001-72-736-572.31-90	Professional Services Other Professional Services	3,012.82	4,415.14	500.00	4,500.00	4,500.00	.00	
001-72-736-572.34-90	Other Contractual Services Other Contractual Services	6,435.04	9,848.06	11,512.92	12,400.00	12,400.00	.00	
001-72-736-572.40-10	Travel & Per Diem Travel & Training	2,933.12	4,754.61	2,543.18	8,000.00	4,800.00	(3,200.00)	(40)
001-72-736-572.41-11	Communication Services Portable Phones / MDD	.00	414.00	.00	414.00	414.00	.00	
001-72-736-572.41-12	Communication Services Internet Access	1,680.00	1,689.68	1,595.42	1,670.00	.00	(1,670.00)	(100)
001-72-736-572.43-10	Utility Services Electricity	72,185.05	59,381.99	57,666.65	88,314.00	107,742.00	19,428.00	22
001-72-736-572.43-15	Utility Services Water & Sewer	7,648.86	8,308.85	7,652.39	8,771.00	8,404.00	(367.00)	(4)
001-72-736-572.43-20	Utility Services Irrigation Water	317.10	343.50	350.10	294.00	328.00	34.00	12
001-72-736-572.43-25	Utility Services Stormwater Assessment Fee	.00	1,905.00	.00	4,191.00	.00	(4,191.00)	(100)
001-72-736-572.43-35	Utility Services Waste Collection & Disposal	17,590.96	18,334.24	17,945.00	18,334.00	17,945.00	(389.00)	(2)
001-72-736-572.43-40	Utility Services Gas	5,896.12	.00	.00	5,100.00	5,100.00	.00	
001-72-736-572.44-45	Rentals & Leases Vehicle Rental / Garage	6,590.04	7,310.04	7,596.38	8,287.00	10,720.00	2,433.00	29



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 736 - Pompey Park								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
001-72-736-572.45-10	Insurance General Liability	19,625.04	21,176.04	19,411.37	21,176.00	25,949.00	4,773.00	23
001-72-736-572.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	2,442.26	2,970.31	4,562.04	6,800.00	4,900.00	(1,900.00)	(28)
001-72-736-572.46-15	Repair and Maintenance Service Equipment Maintenance	3,180.61	4,328.95	5,082.75	8,800.00	12,300.00	3,500.00	40
001-72-736-572.46-20	Repair and Maintenance Service Building Maintenance	.00	439.48	2,136.80	.00	.00	.00	
001-72-736-572.46-40	Repair and Maintenance Service Other Repair Maintenance	25,261.29	60,703.19	36,874.80	109,890.00	56,500.00	(53,390.00)	(49)
001-72-736-572.48-15	Promotional Activities Special Events	9,304.81	22,227.82	25,612.27	27,500.00	29,500.00	2,000.00	7
001-72-736-572.48-17	Promotional Activities Refreshment / Food / Meetings	2,827.53	2,530.94	2,870.21	2,500.00	2,000.00	(500.00)	(20)
001-72-736-572.49-90	Other Current Charges Other Current Charges	20,916.24	53,997.51	1,138.90	7,500.00	7,500.00	.00	
001-72-736-572.51-10	Office Supplies Stationery, Paper, Forms	119.36	52.98	34.99	.00	.00	.00	
001-72-736-572.51-15	Office Supplies Other Office Supplies	1,508.03	2,872.11	2,780.49	3,500.00	4,000.00	500.00	14
001-72-736-572.51-20	Office Supplies Office Equipment < \$5,000	1,351.63	2,949.38	760.59	6,000.00	6,000.00	.00	
001-72-736-572.52-10	Operating Supplies Fuel & Lube	1,539.53	1,507.95	1,677.67	1,700.00	3,100.00	1,400.00	82
001-72-736-572.52-20	Operating Supplies General Operating Supplies	17,845.05	17,185.94	9,579.74	9,500.00	10,000.00	500.00	5
001-72-736-572.52-27	Operating Supplies Equipment < \$5,000	1,178.11	496.13	3,994.00	1,144.00	.00	(1,144.00)	(100)
001-72-736-572.52-33	Operating Supplies Uniform / Linen Service	1,094.59	3,651.01	1,365.13	3,485.00	3,485.00	.00	
001-72-736-572.52-36	Operating Supplies Janitorial Supplies	4,818.25	6,266.18	9,060.23	8,000.00	10,000.00	2,000.00	25
001-72-736-572.52-62	Operating Supplies Recreatnl. Supplies Basketball	20,204.51	18,798.28	9,509.70	.00	14,500.00	14,500.00	
001-72-736-572.52-67	Operating Supplies Recreational Supplies Football	41,244.76	81,909.36	36,615.60	46,200.00	.00	(46,200.00)	(100)
001-72-736-572.54-13	Books Pubs Subs & Memberships Memberships	605.20	238.30	372.73	1,000.00	1,000.00	.00	
001-72-736-572.54-30	Books Pubs Subs & Memberships Training & Education Costs	1,146.46	1,482.50	2,070.00	2,100.00	1,260.00	(840.00)	(40)
<i>Operating Expenditures/Expenses Totals</i>		\$301,845.37	\$422,489.47	\$282,872.05	\$427,070.00	\$364,347.00	(\$62,723.00)	(15%)
Activity 572 - Parks & Recreation Totals		\$1,186,198.91	\$1,386,354.61	\$1,162,326.19	\$1,444,815.00	\$1,370,329.00	(\$74,486.00)	(5%)
Division 736 - Pompey Park Totals		\$1,186,198.91	\$1,386,354.61	\$1,162,326.19	\$1,444,815.00	\$1,370,329.00	(\$74,486.00)	(5%)
Division 737 - Catherine Strong								
Activity 572 - Parks & Recreation								
<i>Personnel Services</i>								
001-72-737-572.12-10	Regular Salaries/Wages Regular Salaries/Wages	179,167.62	69,827.71	65,115.40	63,880.00	95,163.00	31,283.00	49



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 737 - Catherine Strong								
Activity 572 - Parks & Recreation								
<i>Personnel Services</i>								
001-72-737-572.13-10	Other Salaries/ Wages Part Time Wages	51,864.67	71,272.56	73,748.53	94,002.00	91,168.00	(2,834.00)	(3)
001-72-737-572.14-10	Overtime Overtime /Call-Out Pay	1,497.40	443.43	1,530.99	.00	.00	.00	
001-72-737-572.14-20	Overtime Reimbursable Overtime	2,092.50	.00	.00	.00	.00	.00	
001-72-737-572.14-30	Overtime Special Events	1,072.15	2,112.89	.00	1,230.00	500.00	(730.00)	(59)
001-72-737-572.21-10	FICA Taxes Employer FICA	17,904.72	10,834.01	10,592.16	12,172.00	15,705.00	3,533.00	29
001-72-737-572.22-10	Retirement Contributions General Employees Retirement	11,908.00	12,750.00	6,965.86	15,196.00	.00	(15,196.00)	(100)
001-72-737-572.23-10	Life & Health Insurance Health Insurance	44,863.26	16,339.18	17,949.00	16,240.00	17,472.00	1,232.00	8
001-72-737-572.23-20	Life & Health Insurance Life Insurance	561.60	189.60	261.58	228.00	190.00	(38.00)	(17)
001-72-737-572.23-30	Life & Health Insurance Disability Insurance	421.94	155.82	153.11	157.00	135.00	(22.00)	(14)
001-72-737-572.24-10	Workers Compensation Workers Compensation	11,031.00	11,925.00	9,845.88	10,741.00	.00	(10,741.00)	(100)
001-72-737-572.25-10	Other Employee Benefits Unemployment Compensation	265.72	249.15	183.96	123.00	159.00	36.00	29
001-72-737-572.27-10	Other Employee Benefits Employee Assistance Program	63.36	10.68	22.88	24.00	55.00	31.00	129
<i>Personnel Services Totals</i>		\$322,713.94	\$196,110.03	\$186,369.35	\$213,993.00	\$220,547.00	\$6,554.00	3%
<i>Operating Expenditures/Expenses</i>								
001-72-737-572.31-90	Professional Services Other Professional Services	271.50	45.25	44.66	500.00	500.00	.00	
001-72-737-572.34-16	Other Contractual Services Pest Control Services	.00	.00	.00	400.00	400.00	.00	
001-72-737-572.34-90	Other Contractual Services Other Contractual Services	13,952.43	69.29	1,058.57	5,000.00	5,000.00	.00	
001-72-737-572.40-10	Travel & Per Diem Travel & Training	28.00	1,086.71	1,831.10	1,800.00	1,080.00	(720.00)	(40)
001-72-737-572.43-10	Utility Services Electricity	7,797.68	7,701.62	6,049.66	9,222.00	11,251.00	2,029.00	22
001-72-737-572.43-15	Utility Services Water & Sewer	3,578.52	3,497.09	3,557.55	4,814.00	3,466.00	(1,348.00)	(28)
001-72-737-572.43-20	Utility Services Irrigation Water	20,694.70	30,011.37	37,579.22	31,460.00	34,076.00	2,616.00	8
001-72-737-572.43-25	Utility Services Stormwater Assessment Fee	.00	1,369.00	.00	3,915.00	.00	(3,915.00)	(100)
001-72-737-572.43-35	Utility Services Waste Collection & Disposal	5,937.02	6,187.88	4,124.76	6,188.00	4,125.00	(2,063.00)	(33)
001-72-737-572.45-10	Insurance General Liability	5,204.04	5,615.04	5,147.12	5,615.00	6,881.00	1,266.00	23
001-72-737-572.46-15	Repair and Maintenance Service Equipment Maintenance	18,509.24	9,256.94	2,238.89	10,000.00	10,000.00	.00	
001-72-737-572.46-40	Repair and Maintenance Service Other Repair Maintenance	22,992.94	23,790.71	23,850.12	30,000.00	30,000.00	.00	
001-72-737-572.48-15	Promotional Activities Special Events	7,774.85	17,438.20	9,309.30	20,000.00	20,000.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 737 - Catherine Strong								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
001-72-737-572.48-17	Promotional Activities Refreshment / Food / Meetings	.00	3,356.26	981.22	1,500.00	1,500.00	.00	
001-72-737-572.51-10	Office Supplies Stationery, Paper, Forms	68.03	122.96	81.69	.00	.00	.00	
001-72-737-572.51-15	Office Supplies Other Office Supplies	1,493.34	878.95	1,086.41	800.00	800.00	.00	
001-72-737-572.51-20	Office Supplies Office Equipment < \$5,000	459.99	280.77	1,066.91	1,500.00	1,500.00	.00	
001-72-737-572.52-20	Operating Supplies General Operating Supplies	4,631.15	7,285.11	18,933.22	21,000.00	6,000.00	(15,000.00)	(71)
001-72-737-572.52-27	Operating Supplies Equipment < \$5,000	5,835.75	5,049.91	2,107.17	9,220.20	8,600.00	(620.20)	(7)
001-72-737-572.52-33	Operating Supplies Uniform / Linen Service	432.10	692.53	446.97	700.00	700.00	.00	
001-72-737-572.52-36	Operating Supplies Janitorial Supplies	1,637.36	3,866.10	3,004.21	5,000.00	5,000.00	.00	
001-72-737-572.54-13	Books Pubs Subs & Memberships	160.00	204.09	208.59	325.00	1,000.00	675.00	208
001-72-737-572.54-30	Books Pubs Subs & Memberships Training & Education Costs	860.17	1,539.50	1,422.50	2,000.00	1,350.00	(650.00)	(33)
<i>Operating Expenditures/Expenses Totals</i>		\$122,318.81	\$129,345.28	\$124,129.84	\$170,959.20	\$153,229.00	(\$17,730.20)	(10%)
Activity 572 - Parks & Recreation Totals		\$445,032.75	\$325,455.31	\$310,499.19	\$384,952.20	\$373,776.00	(\$11,176.20)	(3%)
Division 737 - Catherine Strong Totals		\$445,032.75	\$325,455.31	\$310,499.19	\$384,952.20	\$373,776.00	(\$11,176.20)	(3%)
Division 738 - Parks Maintenance								
Activity 572 - Parks & Recreation								
<i>Personnel Services</i>								
001-72-738-572.12-10	Regular Salaries/Wages Regular Salaries/Wages	1,689,563.19	1,790,922.42	1,804,436.91	2,198,533.00	2,173,790.00	(24,743.00)	(1)
001-72-738-572.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	358.90	11,246.14	.00	.00	.00	
001-72-738-572.13-10	Other Salaries/ Wages Part Time Wages	6,240.00	6,068.50	6,047.16	79,708.00	79,708.00	.00	
001-72-738-572.14-10	Overtime Overtime /Call-Out Pay	139,005.08	121,589.21	98,158.03	109,950.00	100,000.00	(9,950.00)	(9)
001-72-738-572.14-20	Overtime Reimbursable Overtime	4,020.62	9,985.12	.00	.00	10,000.00	10,000.00	
001-72-738-572.14-30	Overtime Special Events	6,278.76	25,144.63	38,659.94	25,000.00	25,000.00	.00	
001-72-738-572.15-50	Special Pay Incentive Pay	.00	.00	6,000.00	.00	.00	.00	
001-72-738-572.15-60	Special Pay Other Taxable Pay	.00	40,000.00	.00	.00	.00	.00	
001-72-738-572.21-10	FICA Taxes Employer FICA	134,934.96	147,903.60	146,733.56	184,438.00	189,116.00	4,678.00	3
001-72-738-572.22-10	Retirement Contributions General Employees Retirement	127,416.00	136,422.00	176,264.10	162,594.00	154,311.00	(8,283.00)	(5)
001-72-738-572.23-10	Life & Health Insurance Health Insurance	631,051.87	738,004.00	676,850.22	774,705.00	899,922.00	125,217.00	16
001-72-738-572.23-20	Life & Health Insurance Life Insurance	5,659.92	5,361.22	6,813.87	9,425.00	9,548.00	123.00	1
001-72-738-572.23-30	Life & Health Insurance Disability Insurance	3,934.05	4,190.23	4,293.89	5,416.00	6,967.00	1,551.00	29



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 738 - Parks Maintenance								
Activity 572 - Parks & Recreation								
<i>Personnel Services</i>								
001-72-738-572.24-10	Workers Compensation Workers Compensation	123,150.96	133,131.12	109,916.62	119,909.00	139,564.00	19,655.00	16
001-72-738-572.25-10	Other Employee Benefits Unemployment Compensation	1,360.72	1,373.86	1,275.45	1,682.00	1,740.00	58.00	3
001-72-738-572.27-10	Other Employee Benefits Employee Assistance Program	790.24	403.61	858.62	1,198.00	1,285.00	87.00	7
<i>Personnel Services Totals</i>		\$2,873,406.37	\$3,160,858.42	\$3,087,554.51	\$3,672,558.00	\$3,790,951.00	\$118,393.00	3%
<i>Operating Expenditures/Expenses</i>								
001-72-738-572.31-90	Professional Services Other Professional Services	386.25	9,262.77	.00	10,000.00	10,000.00	.00	
001-72-738-572.34-10	Other Contractual Services Temporary Services	4,170.00	8,000.00	8,000.00	8,000.00	8,000.00	.00	
001-72-738-572.34-16	Other Contractual Services Pest Control Services	.00	.00	.00	840.00	840.00	.00	
001-72-738-572.34-90	Other Contractual Services Other Contractual Services	278,363.77	615,967.55	505,681.11	605,571.00	611,054.00	5,483.00	1
001-72-738-572.40-10	Travel & Per Diem Travel & Training	762.98	2,010.35	827.44	3,000.00	3,600.00	600.00	20
001-72-738-572.41-11	Communication Services Portable Phones / MDD	.00	7,452.00	.00	7,452.00	7,245.00	(207.00)	(3)
001-72-738-572.43-10	Utility Services Electricity	27,452.57	25,506.23	25,006.85	26,254.00	32,029.00	5,775.00	22
001-72-738-572.43-15	Utility Services Water & Sewer	23,151.90	24,750.12	22,876.36	33,205.00	238,657.00	205,452.00	619
001-72-738-572.43-20	Utility Services Irrigation Water	772,663.93	1,072,190.99	1,190,140.12	1,020,989.00	1,074,765.00	53,776.00	5
001-72-738-572.43-25	Utility Services Stormwater Assessment Fee	6,413.15	12,503.00	364.25	15,538.00	.00	(15,538.00)	(100)
001-72-738-572.43-35	Utility Services Waste Collection & Disposal	66,085.27	71,429.12	89,269.47	63,925.00	80,289.00	16,364.00	26
001-72-738-572.44-45	Rentals & Leases Vehicle Rental / Garage	171,500.04	298,179.96	275,584.87	300,638.00	340,040.00	39,402.00	13
001-72-738-572.45-10	Insurance General Liability	66,747.96	72,021.00	66,019.25	72,021.00	88,254.00	16,233.00	23
001-72-738-572.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	98,199.99	94,520.46	80,354.51	200,910.00	174,960.00	(25,950.00)	(13)
001-72-738-572.46-15	Repair and Maintenance Service Equipment Maintenance	19,514.24	12,928.05	14,941.87	20,000.00	35,000.00	15,000.00	75
001-72-738-572.46-35	Repair and Maintenance Service Irrigation Maintenance	19,542.58	28,608.98	24,510.67	25,000.00	30,000.00	5,000.00	20
001-72-738-572.46-40	Repair and Maintenance Service Other Repair Maintenance	55,183.22	110,655.34	80,352.63	127,865.00	127,865.00	.00	
001-72-738-572.48-15	Promotional Activities Special Events	.00	.00	5,542.00	.00	.00	.00	
001-72-738-572.48-16	Promotional Activities Employee Recognition Awards	.00	42.26	.00	125.00	125.00	.00	
001-72-738-572.51-10	Office Supplies Stationery, Paper, Forms	80.30	34.99	.00	400.00	400.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 738 - Parks Maintenance								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
001-72-738-572.51-15	Office Supplies Other Office Supplies	1,567.47	501.93	584.15	1,500.00	1,500.00	.00	
001-72-738-572.51-20	Office Supplies Office Equipment < \$5,000	337.12	171.18	.00	400.00	400.00	.00	
001-72-738-572.52-10	Operating Supplies Fuel & Lube	104,575.50	101,371.00	81,281.64	98,330.00	94,500.00	(3,830.00)	(4)
001-72-738-572.52-20	Operating Supplies General Operating Supplies	18,445.04	20,001.66	10,994.02	11,848.20	18,000.00	6,151.80	52
001-72-738-572.52-27	Operating Supplies Equipment < \$5,000	3,064.23	19,420.87	20,304.50	31,000.00	31,000.00	.00	
001-72-738-572.52-30	Operating Supplies Chemicals	6,085.13	7,990.26	6,495.01	5,000.00	5,000.00	.00	
001-72-738-572.52-33	Operating Supplies Uniform / Linen Service	18,341.67	20,267.06	17,232.20	25,000.00	43,340.00	18,340.00	73
001-72-738-572.52-35	Operating Supplies Building Materials	4,086.25	4,856.26	2,337.05	5,900.00	9,000.00	3,100.00	53
001-72-738-572.52-36	Operating Supplies Janitorial Supplies	15,000.00	22,640.01	19,748.10	20,000.00	30,000.00	10,000.00	50
001-72-738-572.52-41	Operating Supplies Gardening Supplies	52,010.52	39,753.27	51,671.89	57,410.00	30,000.00	(27,410.00)	(48)
001-72-738-572.54-13	Books Pubs Subs & Memberships	.00	360.00	.00	3,000.00	6,000.00	3,000.00	100
001-72-738-572.54-30	Books Pubs Subs & Memberships Training & Education Costs	530.41	4,595.50	4,120.00	13,095.00	7,857.00	(5,238.00)	(40)
<i>Operating Expenditures/Expenses Totals</i>		\$1,834,261.49	\$2,707,992.17	\$2,604,239.96	\$2,814,216.20	\$3,139,720.00	\$325,503.80	12%
Activity 572 - Parks & Recreation Totals		\$4,707,667.86	\$5,868,850.59	\$5,691,794.47	\$6,486,774.20	\$6,930,671.00	\$443,896.80	7%
Division 738 - Parks Maintenance Totals		\$4,707,667.86	\$5,868,850.59	\$5,691,794.47	\$6,486,774.20	\$6,930,671.00	\$443,896.80	7%
Department 72 - Parks & Recreation Totals		\$10,149,408.68	\$12,031,480.32	\$11,242,724.92	\$13,039,317.40	\$13,741,498.00	\$702,180.60	5%
Department 74 - Special Events								
Division 000 - Administration								
Activity 574 - Special Events								
<i>Personnel Services</i>								
001-74-000-574.12-10	Regular Salaries/Wages Regular Salaries/Wages	196,171.94	259,490.71	221,744.01	255,232.00	246,466.00	(8,766.00)	(3)
001-74-000-574.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	16,776.64	.00	8,634.51	.00	.00	.00	
001-74-000-574.13-10	Other Salaries/ Wages Part Time Wages	.00	2,716.55	195.13	7,500.00	4,000.00	(3,500.00)	(47)
001-74-000-574.14-10	Overtime Overtime /Call-Out Pay	37,468.35	7,760.09	451.01	.00	.00	.00	
001-74-000-574.14-30	Overtime Special Events	2,852.13	52,702.64	8,594.50	30,000.00	35,000.00	5,000.00	17
001-74-000-574.21-10	FICA Taxes Employer FICA	18,102.51	24,054.04	17,788.31	24,627.00	22,262.00	(2,365.00)	(10)
001-74-000-574.22-10	Retirement Contributions General Employees Retirement	11,800.00	12,634.00	24,087.54	15,058.00	19,020.00	3,962.00	26
001-74-000-574.23-10	Life & Health Insurance Health Insurance	36,069.19	47,107.00	47,385.36	48,722.00	58,154.00	9,432.00	19
001-74-000-574.23-20	Life & Health Insurance Life Insurance	471.36	648.00	689.62	856.00	856.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	74 - Special Events							
Division	000 - Administration							
Activity	574 - Special Events							
<i>Personnel Services</i>								
001-74-000-574.23-30	Life & Health Insurance Disability Insurance	452.52	604.91	518.03	530.00	760.00	230.00	43
001-74-000-574.24-10	Workers Compensation Workers Compensation	6,566.04	7,098.00	5,860.25	6,393.00	7,440.00	1,047.00	16
001-74-000-574.25-10	Other Employee Benefits Unemployment Compensation	81.76	105.12	84.68	105.00	105.00	.00	
001-74-000-574.27-10	Other Employee Benefits Employee Assistance Program	49.28	32.04	60.32	75.00	82.00	7.00	9
<i>Personnel Services Totals</i>		\$326,861.72	\$414,953.10	\$336,093.27	\$389,098.00	\$394,145.00	\$5,047.00	1%
<i>Operating Expenditures/Expenses</i>								
001-74-000-574.34-90	Other Contractual Services Other Contractual Services	18.23	69.12	31.64	7,000.00	.00	(7,000.00)	(100)
001-74-000-574.40-10	Travel & Per Diem Travel & Training	2,033.97	4,189.50	1,672.12	7,000.00	4,200.00	(2,800.00)	(40)
001-74-000-574.41-10	Communication Services Telephone	.00	.00	.00	30.00	30.00	.00	
001-74-000-574.42-20	Freight & Postage Services Express Charges / Messenger	.00	140.53	10.05	30.00	30.00	.00	
001-74-000-574.44-30	Rentals & Leases Equipment	84,946.53	194,281.93	159,197.11	200,000.00	212,800.00	12,800.00	6
001-74-000-574.45-10	Insurance General Liability	5,648.04	6,093.96	5,586.13	6,094.00	7,468.00	1,374.00	23
001-74-000-574.45-15	Insurance Other Insurance Costs	.00	.00	.00	350.00	350.00	.00	
001-74-000-574.46-40	Repair and Maintenance Service Other Repair Maintenance	19,749.36	13,499.66	12,360.19	50,000.00	50,000.00	.00	
001-74-000-574.47-10	Printing & Binding Printing & Binding	5,984.78	7,928.17	2,558.03	8,000.00	8,000.00	.00	
001-74-000-574.48-15	Promotional Activities Special Events	253,516.04	205,300.12	110,114.11	140,350.00	127,750.00	(12,600.00)	(9)
001-74-000-574.48-17	Promotional Activities Refreshment / Food / Meetings	18,890.96	14,580.27	21,125.09	44,800.00	46,800.00	2,000.00	4
001-74-000-574.48-20	Promotional Activities Other Promotional Costs	541.80	3,999.04	.00	4,000.00	4,000.00	.00	
001-74-000-574.49-50	Other Current Charges Advertising	5,493.60	9,330.39	6,145.73	10,100.00	10,100.00	.00	
001-74-000-574.51-10	Office Supplies Stationery, Paper, Forms	296.05	382.79	132.53	400.00	400.00	.00	
001-74-000-574.51-15	Office Supplies Other Office Supplies	1,416.98	783.65	834.91	500.00	500.00	.00	
001-74-000-574.52-20	Operating Supplies General Operating Supplies	.00	635.48	375.84	.00	.00	.00	
001-74-000-574.52-27	Operating Supplies Equipment < \$5,000	1,163.67	3,209.06	8,959.45	9,390.00	6,790.00	(2,600.00)	(28)
001-74-000-574.52-33	Operating Supplies Uniform / Linen Service	1,688.52	2,594.91	2,526.49	2,700.00	2,700.00	.00	
001-74-000-574.54-13	Books Pubs Subs & Memberships Memberships	2,614.39	700.27	3,209.94	2,260.00	1,625.00	(635.00)	(28)
001-74-000-574.54-30	Books Pubs Subs & Memberships Training & Education Costs	2,375.04	7,995.85	8,678.32	15,525.00	9,915.00	(5,610.00)	(36)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 74 - Special Events								
Division 000 - Administration								
Activity 574 - Special Events								
	<i>Operating Expenditures/Expenses Totals</i>	\$406,377.96	\$475,714.70	\$343,517.68	\$508,529.00	\$493,458.00	(\$15,071.00)	(3%)
	Activity 574 - Special Events Totals	\$733,239.68	\$890,667.80	\$679,610.95	\$897,627.00	\$887,603.00	(\$10,024.00)	(1%)
	Division 000 - Administration Totals	\$733,239.68	\$890,667.80	\$679,610.95	\$897,627.00	\$887,603.00	(\$10,024.00)	(1%)
	Department 74 - Special Events Totals	\$733,239.68	\$890,667.80	\$679,610.95	\$897,627.00	\$887,603.00	(\$10,024.00)	(1%)
Department 75 - Recreation Facilities								
Division 770 - Tennis Centers								
Activity 575 - Special Recreation Facilities								
	<i>Operating Expenditures/Expenses</i>							
001-75-770-575.31-90	Professional Services Other Professional Services	562,696.60	709,651.31	658,548.16	801,385.00	884,843.00	83,458.00	10
001-75-770-575.34-90	Other Contractual Services Other Contractual Services	1,154,863.47	1,207,730.74	1,155,650.74	1,181,750.00	1,356,975.00	175,225.00	15
001-75-770-575.40-10	Travel & Per Diem Travel & Training	1,469.89	1,350.63	980.43	1,500.00	900.00	(600.00)	(40)
001-75-770-575.42-10	Freight & Postage Services Postage	.00	27.20	.00	100.00	100.00	.00	
001-75-770-575.43-10	Utility Services Electricity	88,093.23	93,220.70	98,013.42	113,849.00	141,225.00	27,376.00	24
001-75-770-575.43-15	Utility Services Water & Sewer	30,541.76	25,777.64	39,172.15	60,215.00	34,711.00	(25,504.00)	(42)
001-75-770-575.43-20	Utility Services Irrigation Water	84,750.98	93,153.11	114,951.92	100,000.00	102,943.00	2,943.00	3
001-75-770-575.43-25	Utility Services Stormwater Assessment Fee	.00	4,115.00	.00	8,083.00	.00	(8,083.00)	(100)
001-75-770-575.43-35	Utility Services Waste Collection & Disposal	8,905.33	9,281.61	20,089.42	9,282.00	1,032.00	(8,250.00)	(89)
001-75-770-575.44-30	Rentals & Leases Equipment	.00	.00	.00	200.00	200.00	.00	
001-75-770-575.45-10	Insurance General Liability	23,841.96	25,725.96	23,582.13	25,726.00	31,525.00	5,799.00	23
001-75-770-575.45-15	Insurance Other Insurance Costs	101,363.01	97,965.91	127,130.62	134,990.00	145,429.00	10,439.00	8
001-75-770-575.45-45	Insurance Health Care Premiums	27,588.66	31,461.33	30,336.73	35,000.00	36,000.00	1,000.00	3
001-75-770-575.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	401.68	1,594.64	2,641.83	1,200.00	.00	(1,200.00)	(100)
001-75-770-575.46-15	Repair and Maintenance Service Equipment Maintenance	.00	.00	.00	.00	1,200.00	1,200.00	
001-75-770-575.46-20	Repair and Maintenance Service Building Maintenance	.00	48.51	.00	.00	.00	.00	
001-75-770-575.46-40	Repair and Maintenance Service Other Repair Maintenance	95,686.93	84,923.08	92,860.45	118,000.00	170,000.00	52,000.00	44
001-75-770-575.47-10	Printing & Binding Printing & Binding	2,325.56	1,180.72	1,117.45	2,400.00	2,400.00	.00	
001-75-770-575.49-50	Other Current Charges Advertising	10,814.68	12,514.00	11,050.00	12,000.00	12,000.00	.00	
001-75-770-575.49-55	Other Current Charges Tennis Tournament	57,675.40	57,393.71	44,367.53	66,000.00	66,000.00	.00	
001-75-770-575.49-90	Other Current Charges Other Current Charges	715.00	715.00	715.00	800.00	800.00	.00	
001-75-770-575.51-10	Office Supplies Stationery, Paper, Forms	1,710.46	3,592.83	2,493.29	2,300.00	3,000.00	700.00	30



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 75 - Recreation Facilities								
Division 770 - Tennis Centers								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
001-75-770-575.51-20	Office Supplies Office Equipment < \$5,000	.00	402.48	.00	250.00	250.00	.00	
001-75-770-575.52-11	Operating Supplies Fuel / Oil / Other	2,767.67	2,568.95	2,358.00	4,000.00	4,000.00	.00	
001-75-770-575.52-20	Operating Supplies General Operating Supplies	32,919.20	924.52	21,877.99	21,600.00	21,600.00	.00	
001-75-770-575.52-27	Operating Supplies Equipment < \$5,000	.00	.00	.00	1,000.00	1,000.00	.00	
001-75-770-575.52-33	Operating Supplies Uniform / Linen Service	1,853.78	2,569.65	1,212.99	2,600.00	2,600.00	.00	
001-75-770-575.52-36	Operating Supplies Janitorial Supplies	962.00	10,312.52	6,967.20	8,000.00	10,000.00	2,000.00	25
001-75-770-575.52-61	Operating Supplies Tennis Merchandise	36,195.68	26,926.37	31,602.53	37,500.00	37,500.00	.00	
001-75-770-575.54-13	Books Pubs Subs & Memberships Memberships	395.00	395.00	420.00	3,200.00	3,200.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$2,328,537.93	\$2,505,523.12	\$2,488,139.98	\$2,752,930.00	\$3,071,433.00	\$318,503.00	12%
<i>Capital Outlay</i>								
001-75-770-575.69-90	Capital Outlay Other Improvements	.00	9,178.00	7,750.00	34,000.00	34,000.00	.00	
	<i>Capital Outlay Totals</i>	\$0.00	\$9,178.00	\$7,750.00	\$34,000.00	\$34,000.00	\$0.00	0%
Activity 575 - Special Recreation Facilities Totals		\$2,328,537.93	\$2,514,701.12	\$2,495,889.98	\$2,786,930.00	\$3,105,433.00	\$318,503.00	11%
Division 770 - Tennis Centers Totals		\$2,328,537.93	\$2,514,701.12	\$2,495,889.98	\$2,786,930.00	\$3,105,433.00	\$318,503.00	11%
Division 780 - Tennis Stadium								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
001-75-780-575.31-10	Professional Services Engineering/Architectural	.00	.00	54.46	.00	.00	.00	
001-75-780-575.31-90	Professional Services Other Professional Services	48,811.31	58,532.84	54,559.01	72,000.00	77,000.00	5,000.00	7
001-75-780-575.34-90	Other Contractual Services Other Contractual Services	.00	4,950.00	.00	.00	.00	.00	
001-75-780-575.43-10	Utility Services Electricity	19,104.96	19,104.96	1,750.87	23,151.00	28,245.00	5,094.00	22
001-75-780-575.43-15	Utility Services Water & Sewer	10,062.00	10,062.00	.00	10,062.00	10,062.00	.00	
001-75-780-575.45-10	Insurance General Liability	48,023.04	51,816.96	47,498.88	51,817.00	63,496.00	11,679.00	23
001-75-780-575.45-15	Insurance Other Insurance Costs	4,353.26	6,440.75	7,390.73	4,300.00	4,300.00	.00	
001-75-780-575.46-40	Repair and Maintenance Service Other Repair Maintenance	.00	70,437.03	26,765.15	75,000.00	154,000.00	79,000.00	105
001-75-780-575.49-55	Other Current Charges Tennis Tournament	2,394,354.06	2,088,015.01	2,293,194.04	2,703,004.24	2,607,801.00	(95,203.24)	(4)
001-75-780-575.49-60	Other Current Charges Players Intl Mgmt Inc.	245,739.34	254,831.76	260,947.68	262,066.00	262,066.00	.00	
001-75-780-575.49-65	Other Current Charges Rec Supplies Champions Tour	.00	443,369.00	513,243.83	513,987.00	513,987.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 75 - Recreation Facilities								
Division 780 - Tennis Stadium								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
001-75-780-575.49-69	Other Current Charges Chris Evert Classic Tournament	43,022.25	1,250.00	123,717.48	140,182.64	.00	(140,182.64)	(100)
001-75-780-575.52-20	Operating Supplies General Operating Supplies	118,297.08	7,051.17	13,622.92	18,000.00	18,000.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$2,931,767.30	\$3,015,861.48	\$3,342,745.05	\$3,873,569.88	\$3,738,957.00	(\$134,612.88)	(3%)
Activity 575 - Special Recreation Facilities Totals		\$2,931,767.30	\$3,015,861.48	\$3,342,745.05	\$3,873,569.88	\$3,738,957.00	(\$134,612.88)	(3%)
Division 780 - Tennis Stadium Totals		\$2,931,767.30	\$3,015,861.48	\$3,342,745.05	\$3,873,569.88	\$3,738,957.00	(\$134,612.88)	(3%)
Department 75 - Recreation Facilities Totals		\$5,260,305.23	\$5,530,562.60	\$5,838,635.03	\$6,660,499.88	\$6,844,390.00	\$183,890.12	3%
Department 79 - Other Recreation Facilities								
Division 790 - Old School Square								
Activity 579 - Other Culture/Recreation								
<i>Operating Expenditures/Expenses</i>								
001-79-790-579.31-90	Professional Services Other Professional Services	1,025,000.00	1,000,000.00	800,000.00	800,000.00	700,000.00	(100,000.00)	(13)
<i>Operating Expenditures/Expenses Totals</i>		\$1,025,000.00	\$1,000,000.00	\$800,000.00	\$800,000.00	\$700,000.00	(\$100,000.00)	(13%)
Activity 579 - Other Culture/Recreation Totals		\$1,025,000.00	\$1,000,000.00	\$800,000.00	\$800,000.00	\$700,000.00	(\$100,000.00)	(13%)
Division 790 - Old School Square Totals		\$1,025,000.00	\$1,000,000.00	\$800,000.00	\$800,000.00	\$700,000.00	(\$100,000.00)	(13%)
Department 79 - Other Recreation Facilities Totals		\$1,025,000.00	\$1,000,000.00	\$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								
<i>Debt Service</i>								
001-85-850-517.71-50	Debt Service Principal Lease/Purchase	90,842.36	74,251.65	.00	.00	.00	.00	
001-85-850-517.71-60	Debt Service Principal SBITAs	953,332.17	981,220.58	.00	.00	.00	.00	
001-85-850-517.71-71	Debt Service Principal Lease 17 Ladder	150,406.96	154,065.71	.00	.00	.00	.00	
001-85-850-517.72-50	Debt Service Interest Lease-Purchase	379.22	154.56	.00	.00	.00	.00	
001-85-850-517.72-60	Debt Service Interest SBITAs	112,955.24	42,543.60	.00	.00	.00	.00	
001-85-850-517.72-71	Debt Service Interest Lease 17 Ladder	7,404.75	3,747.00	.00	.00	.00	.00	
<i>Debt Service Totals</i>		\$1,315,320.70	\$1,255,983.10	\$0.00	\$0.00	\$0.00	\$0.00	+++
Activity 517 - Debt Service Payments Totals		\$1,315,320.70	\$1,255,983.10	\$0.00	\$0.00	\$0.00	\$0.00	+++
Division 850 - Debt Service Totals		\$1,315,320.70	\$1,255,983.10	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department 85 - Debt Service Totals		\$1,315,320.70	\$1,255,983.10	\$0.00	\$0.00	\$0.00	\$0.00	+++



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	90 - Miscellaneous							
Division	810 - Miscellaneous Grants							
Activity	559 - Other Economic Environment							
<i>Grants and Aids</i>								
001-90-810-559.82-60	Grants Aid to Private Organizations Other Grants & Aid	.00	450,000.00	.00	250,000.00	.00	(250,000.00)	(100)
	<i>Grants and Aids Totals</i>	<u>\$0.00</u>	<u>\$450,000.00</u>	<u>\$0.00</u>	<u>\$250,000.00</u>	<u>\$0.00</u>	<u>(\$250,000.00)</u>	<u>(100%)</u>
Activity	559 - Other Economic Environment Totals	\$0.00	\$450,000.00	\$0.00	\$250,000.00	\$0.00	(\$250,000.00)	(100%)
Activity	562 - Health Services							
<i>Grants and Aids</i>								
001-90-810-562.82-15	Grants Aid to Private Organizations Community Child Care Center	.00	.00	.00	.00	143,000.00	143,000.00	
001-90-810-562.82-20	Grants Aid to Private Organizations Boys & Girls Club	.00	50,000.00	25,000.00	25,000.00	25,000.00	.00	
	<i>Grants and Aids Totals</i>	<u>\$0.00</u>	<u>\$50,000.00</u>	<u>\$25,000.00</u>	<u>\$25,000.00</u>	<u>\$168,000.00</u>	<u>\$143,000.00</u>	<u>572%</u>
Activity	562 - Health Services Totals	\$0.00	\$50,000.00	\$25,000.00	\$25,000.00	\$168,000.00	\$143,000.00	572%
Activity	571 - Libraries							
<i>Grants and Aids</i>								
001-90-810-571.82-35	Grants Aid to Private Organizations Library	1,453,500.00	1,453,500.00	1,731,141.00	1,731,141.00	2,229,141.00	498,000.00	29
	<i>Grants and Aids Totals</i>	<u>\$1,453,500.00</u>	<u>\$1,453,500.00</u>	<u>\$1,731,141.00</u>	<u>\$1,731,141.00</u>	<u>\$2,229,141.00</u>	<u>\$498,000.00</u>	<u>29%</u>
Activity	571 - Libraries Totals	\$1,453,500.00	\$1,453,500.00	\$1,731,141.00	\$1,731,141.00	\$2,229,141.00	\$498,000.00	29%
Activity	572 - Parks & Recreation							
<i>Grants and Aids</i>								
001-90-810-572.82-40	Grants Aid to Private Organizations EPOCH	31,000.00	31,000.00	31,000.00	50,000.00	159,000.00	109,000.00	218
001-90-810-572.82-45	Grants Aid to Private Organizations Friends of Sandoway House	21,200.00	31,200.00	31,200.00	31,200.00	31,200.00	.00	
001-90-810-572.82-50	Grants Aid to Private Organizations DB Hist Society-Cason Cottage	100,000.00	.00	.00	100,000.00	200,000.00	100,000.00	100
001-90-810-572.82-60	Grants Aid to Private Organizations Other Grants & Aid	.00	19,000.00	.00	.00	.00	.00	
	<i>Grants and Aids Totals</i>	<u>\$152,200.00</u>	<u>\$81,200.00</u>	<u>\$62,200.00</u>	<u>\$181,200.00</u>	<u>\$390,200.00</u>	<u>\$209,000.00</u>	<u>115%</u>
Activity	572 - Parks & Recreation Totals	\$152,200.00	\$81,200.00	\$62,200.00	\$181,200.00	\$390,200.00	\$209,000.00	115%
Activity	574 - Special Events							
<i>Grants and Aids</i>								
001-90-810-574.82-39	Grants Aid to Private Organizations Milk Celebration	.00	.00	.00	500.00	500.00	.00	
	<i>Grants and Aids Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$500.00</u>	<u>\$500.00</u>	<u>\$0.00</u>	<u>0%</u>
Activity	574 - Special Events Totals	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	0%



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department 90 - Miscellaneous								
Division 810 - Miscellaneous Grants								
Activity 579 - Other Culture/Recreation								
<i>Grants and Aids</i>								
001-90-810-579.82-25	Grants Aid to Private Organizations Sister Cities	1,000.00	.00	810.00	1,000.00	1,000.00	.00	
001-90-810-579.82-30	Grants Aid to Private Organizations Creative City Collaborative	.00	.00	.00	.00	275,000.00	275,000.00	
001-90-810-579.82-60	Grants Aid to Private Organizations Other Grants & Aid	117,810.00	179,652.00	119,000.00	.00	.00	.00	
<i>Grants and Aids Totals</i>		\$118,810.00	\$179,652.00	\$119,810.00	\$1,000.00	\$276,000.00	\$275,000.00	27500%
Activity 579 - Other Culture/Recreation Totals		\$118,810.00	\$179,652.00	\$119,810.00	\$1,000.00	\$276,000.00	\$275,000.00	27500%
Division 810 - Miscellaneous Grants Totals		\$1,724,510.00	\$2,214,352.00	\$1,938,151.00	\$2,188,841.00	\$3,063,841.00	\$875,000.00	40%
Division 900 - Miscellaneous Expenditures								
Activity 519 - Other Gen. Govt. Services								
<i>Operating Expenditures/Expenses</i>								
001-90-900-519.31-90	Professional Services Other Professional Services	531,338.08	579,895.19	584,453.86	519,295.64	360,000.00	(159,295.64)	(31)
001-90-900-519.42-10	Freight & Postage Services Postage	5,958.00	6,486.00	6,650.00	10,000.00	10,000.00	.00	
001-90-900-519.43-25	Utility Services Stormwater Assessment Fee	.00	32,839.41	123,903.84	.00	.00	.00	
001-90-900-519.46-20	Repair and Maintenance Service Building Maintenance	7,039.68	.00	1,759.32	10,000.00	10,000.00	.00	
001-90-900-519.49-15	Other Current Charges Bad Debt Expense	(252,259.94)	(453,516.77)	.00	.00	.00	.00	
001-90-900-519.49-32	Other Current Charges Taxes / Fees / Permits	.00	54,847.41	.00	.00	.00	.00	
001-90-900-519.49-68	Other Current Charges Reimb Special Event Costs	15,296.31	(9,178.20)	16,861.66	.00	.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$307,372.13	\$211,373.04	\$733,628.68	\$539,295.64	\$380,000.00	(\$159,295.64)	(30%)
<i>Other Uses</i>								
001-90-900-519.99-03	Other Non-Operating Contingency	.00	.00	.00	10,000.00	50,000.00	40,000.00	400
<i>Other Uses Totals</i>		\$0.00	\$0.00	\$0.00	\$10,000.00	\$50,000.00	\$40,000.00	400%
Activity 519 - Other Gen. Govt. Services Totals		\$307,372.13	\$211,373.04	\$733,628.68	\$549,295.64	\$430,000.00	(\$119,295.64)	(22%)
Division 900 - Miscellaneous Expenditures Totals		\$307,372.13	\$211,373.04	\$733,628.68	\$549,295.64	\$430,000.00	(\$119,295.64)	(22%)
Department 90 - Miscellaneous Totals		\$2,031,882.13	\$2,425,725.04	\$2,671,779.68	\$2,738,136.64	\$3,493,841.00	\$755,704.36	28%
Department 91 - Transfers								
Division 910 - Transfers								
Activity 581 - Inter-Fund Group Xfrs Out								
<i>Other Uses</i>								
001-91-910-581.91-45	Non-Operating Transfers Transfers to Neigh Se Fund (118)	195,000.00	273,870.00	261,447.12	285,215.00	273,870.00	(11,345.00)	(4)
001-91-910-581.91-49	Non-Operating Transfers 2015 Util Rev Ref/Imp Bnd (223)	3,428,900.00	3,434,900.04	3,148,658.37	3,434,900.00	3,428,900.00	(6,000.00)	



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 001 - General Fund								
EXPENSE								
Department	91 - Transfers							
Division	910 - Transfers							
Activity	581 - Inter-Fund Group Xfrs Out							
	<i>Other Uses</i>							
001-91-910-581.91-50	Non-Operating Transfers Transfer to Gen Constr. (334)	3,350,000.00	7,281,492.04	.00	69,572.00	.00	(69,572.00)	(100)
001-91-910-581.91-54	Non-Operating Transfers Transfer to Stormwater Fd (448)	500,000.00	.00	.00	.00	.00	.00	
001-91-910-581.91-77	Non-Operating Transfers Transfers to Beach Rest Fnd (332)	500,000.00	390,000.00	.00	266,858.00	.00	(266,858.00)	(100)
001-91-910-581.91-78	Non-Operating Transfers Transfers to Beaut. Trust (119)	1,067,250.00	1,119,999.96	1,481,953.00	1,616,676.00	1,297,430.00	(319,246.00)	(20)
001-91-910-581.91-81	Non-Operating Transfers Transfers to Garage Fund (501)	112,762.00	.00	.00	.00	.00	.00	
001-91-910-581.91-82	Non-Operating Transfers Transfers to Insurance Fnd (551)	.00	1,500,000.00	.00	.00	.00	.00	
	<i>Other Uses Totals</i>	<u>\$9,153,912.00</u>	<u>\$14,000,262.04</u>	<u>\$4,892,058.49</u>	<u>\$5,673,221.00</u>	<u>\$5,000,200.00</u>	<u>(\$673,021.00)</u>	<u>(12%)</u>
Activity	581 - Inter-Fund Group Xfrs Out Totals	<u>\$9,153,912.00</u>	<u>\$14,000,262.04</u>	<u>\$4,892,058.49</u>	<u>\$5,673,221.00</u>	<u>\$5,000,200.00</u>	<u>(\$673,021.00)</u>	<u>(12%)</u>
	Division 910 - Transfers Totals	<u>\$9,153,912.00</u>	<u>\$14,000,262.04</u>	<u>\$4,892,058.49</u>	<u>\$5,673,221.00</u>	<u>\$5,000,200.00</u>	<u>(\$673,021.00)</u>	<u>(12%)</u>
Division	920 - Intra-Fund							
Activity	559 - Other Economic Environment							
	<i>Grants and Aids</i>							
001-91-920-559.81-10	Aid to Government Agencies CRA Ad Valorem Taxes	18,555,761.16	21,243,054.81	21,914,714.77	21,990,282.00	25,306,374.00	3,316,092.00	15
	<i>Grants and Aids Totals</i>	<u>\$18,555,761.16</u>	<u>\$21,243,054.81</u>	<u>\$21,914,714.77</u>	<u>\$21,990,282.00</u>	<u>\$25,306,374.00</u>	<u>\$3,316,092.00</u>	<u>15%</u>
Activity	559 - Other Economic Environment Totals	<u>\$18,555,761.16</u>	<u>\$21,243,054.81</u>	<u>\$21,914,714.77</u>	<u>\$21,990,282.00</u>	<u>\$25,306,374.00</u>	<u>\$3,316,092.00</u>	<u>15%</u>
	Division 920 - Intra-Fund Totals	<u>\$18,555,761.16</u>	<u>\$21,243,054.81</u>	<u>\$21,914,714.77</u>	<u>\$21,990,282.00</u>	<u>\$25,306,374.00</u>	<u>\$3,316,092.00</u>	<u>15%</u>
	Department 91 - Transfers Totals	<u>\$27,709,673.16</u>	<u>\$35,243,316.85</u>	<u>\$26,806,773.26</u>	<u>\$27,663,503.00</u>	<u>\$30,306,574.00</u>	<u>\$2,643,071.00</u>	<u>10%</u>
	EXPENSE TOTALS	<u>\$167,085,094.71</u>	<u>\$185,515,382.55</u>	<u>\$168,608,836.56</u>	<u>\$189,321,127.02</u>	<u>\$201,106,067.00</u>	<u>\$11,784,939.98</u>	<u>6%</u>
Fund	001 - General Fund Totals							
	REVENUE TOTALS	<u>\$173,521,743.60</u>	<u>\$180,169,321.27</u>	<u>\$170,825,119.74</u>	<u>\$189,321,127.02</u>	<u>\$201,106,067.00</u>	<u>\$11,784,939.98</u>	<u>6%</u>
	EXPENSE TOTALS	<u>\$167,085,094.71</u>	<u>\$185,515,382.55</u>	<u>\$168,608,836.56</u>	<u>\$189,321,127.02</u>	<u>\$201,106,067.00</u>	<u>\$11,784,939.98</u>	<u>6%</u>
Fund	001 - General Fund Totals	<u>\$6,436,648.89</u>	<u>(\$5,346,061.28)</u>	<u>\$2,216,283.18</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 112 - Law Enforcement Trust Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Judgements, Fines, and Forfeitures</i>								
112-00-000.351-940	Other Fines and Judgements Confiscated Property	32,104.14	6,416.75	14,990.52	55,000.00	55,000.00	.00	
	<i>Judgements, Fines, and Forfeitures Totals</i>	\$32,104.14	\$6,416.75	\$14,990.52	\$55,000.00	\$55,000.00	\$0.00	0%
<i>Other Source, Continued</i>								
112-00-000.301-012	Budgetary Account Prior Year Surplus	.00	.00	.00	253,000.00	253,000.00	.00	
	<i>Other Source, Continued Totals</i>	\$0.00	\$0.00	\$0.00	\$253,000.00	\$253,000.00	\$0.00	0%
	Division 000 - Administration Totals	\$32,104.14	\$6,416.75	\$14,990.52	\$308,000.00	\$308,000.00	\$0.00	0%
	Department 00 - Administration Totals	\$32,104.14	\$6,416.75	\$14,990.52	\$308,000.00	\$308,000.00	\$0.00	0%
	REVENUE TOTALS	\$32,104.14	\$6,416.75	\$14,990.52	\$308,000.00	\$308,000.00	\$0.00	0%
EXPENSE								
Department 21 - Police								
Division 120 - Law Enforcement								
Activity 521 - Law Enforcement								
<i>Operating Expenditures/Expenses</i>								
112-21-120-521.40-10	Travel & Per Diem Travel & Training	.00	.00	.00	5,000.00	5,000.00	.00	
112-21-120-521.42-10	Freight & Postage Services Postage	.00	18.66	.00	.00	.00	.00	
112-21-120-521.49-63	Other Current Charges Tri Rail Trolley/Crime Prevention	5,000.00	31,000.00	24,000.00	40,000.00	40,000.00	.00	
112-21-120-521.49-90	Other Current Charges Other Current Charges	.00	2,672.29	5,315.08	8,000.00	8,000.00	.00	
112-21-120-521.52-27	Operating Supplies Equipment < \$5,000	.00	.00	.00	125,000.00	125,000.00	.00	
112-21-120-521.54-30	Books Pubs Subs & Memberships Training & Education Costs	.00	.00	.00	10,000.00	10,000.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$5,000.00	\$33,690.95	\$29,315.08	\$188,000.00	\$188,000.00	\$0.00	0%
<i>Capital Outlay</i>								
112-21-120-521.64-90	Machinery & Equipment Other Machinery / Equipment	.00	.00	.00	120,000.00	120,000.00	.00	
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$0.00	\$120,000.00	\$120,000.00	\$0.00	0%
	Activity 521 - Law Enforcement Totals	\$5,000.00	\$33,690.95	\$29,315.08	\$308,000.00	\$308,000.00	\$0.00	0%
	Division 120 - Law Enforcement Totals	\$5,000.00	\$33,690.95	\$29,315.08	\$308,000.00	\$308,000.00	\$0.00	0%
	Department 21 - Police Totals	\$5,000.00	\$33,690.95	\$29,315.08	\$308,000.00	\$308,000.00	\$0.00	0%
	EXPENSE TOTALS	\$5,000.00	\$33,690.95	\$29,315.08	\$308,000.00	\$308,000.00	\$0.00	0%
Fund 112 - Law Enforcement Trust Fund Totals								
	REVENUE TOTALS	\$32,104.14	\$6,416.75	\$14,990.52	\$308,000.00	\$308,000.00	\$0.00	0%
	EXPENSE TOTALS	\$5,000.00	\$33,690.95	\$29,315.08	\$308,000.00	\$308,000.00	\$0.00	0%
Fund 112 - Law Enforcement Trust Fund Totals		\$27,104.14	(\$27,274.20)	(\$14,324.56)	\$0.00	\$0.00	\$0.00	+++



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 115 - Special Projects Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Permits Fees and Special Assessments</i>								
115-00-000.323-940	Franchise Fees Highbridge / Parking License	67,756.44	60,753.70	72,610.56	70,000.00	74,787.00	4,787.00	7
115-00-000.329-050	Permits CO/Tree/Renewal Ext Applic. Fees	93,237.50	75,200.00	61,350.00	.00	.00	.00	
<i>Permits Fees and Special Assessments Totals</i>		\$160,993.94	\$135,953.70	\$133,960.56	\$70,000.00	\$74,787.00	\$4,787.00	7%
<i>Intergovernmental Revenue</i>								
115-00-000.331-151	Federal Grants US Consumer Prod Safety Com Pool	.00	.00	9,063.68	.00	.00	.00	
115-00-000.344-540	Parking Fees In-Lieu Parking fee	59,150.00	.00	149,575.00	.00	29,575.00	29,575.00	
115-00-000.344-545	Parking Fees Area "1"	.00	.00	212,940.00	.00	.00	.00	
<i>Intergovernmental Revenue Totals</i>		\$59,150.00	\$0.00	\$371,578.68	\$0.00	\$29,575.00	\$29,575.00	+++
<i>Charges for Services</i>								
115-00-000.344-525	Parking Fees Old School Square Valet	338.64	64.25	491.61	.00	.00	.00	
115-00-000.347-010	Culture & Recreation Memorial Bricks	2,300.00	1,800.00	1,150.00	2,400.00	2,400.00	.00	
115-00-000.347-077	Culture & Recreation St. Patrick's Day Special Event	32,750.00	23,280.37	31,544.27	25,000.00	25,000.00	.00	
115-00-000.347-078	Culture & Recreation 4th Of July	6,575.00	10,425.00	14,350.00	7,500.00	10,000.00	2,500.00	33
115-00-000.347-079	Culture & Recreation Christmas Tree	118,596.47	138,270.95	140,323.36	140,000.00	120,000.00	(20,000.00)	(14)
115-00-000.347-101	Culture & Recreation Sponsorship Benefit/Southern Was	45,500.00	.00	.00	.00	.00	.00	
115-00-000.347-200	Culture & Recreation Programs Fees/Aft Sch/Culture/Re	15,890.00	21,745.00	14,559.00	25,000.00	29,800.00	4,800.00	19
115-00-000.347-202	Culture & Recreation Day Camp / Dance Fees	355.00	1,500.00	1,172.50	2,500.00	3,000.00	500.00	20
115-00-000.347-203	Culture & Recreation After Hours/Weekend/SP Evt Fees	5,874.25	6,848.00	9,743.36	5,000.00	5,000.00	.00	
115-00-000.347-204	Culture & Recreation Program Fees / Resource Fair	1,800.00	2,110.00	2,113.55	2,000.00	2,000.00	.00	
115-00-000.347-205	Culture & Recreation Aquatics/Pool/Camps/Comm Ctr	24,003.21	2,745.00	3,855.00	3,000.00	3,000.00	.00	
115-00-000.347-209	Culture & Recreation Aqua/Progrm Fees/Camps/Pompey Pk	27,758.10	23,748.75	34,306.25	12,500.00	12,500.00	.00	
115-00-000.347-210	Culture & Recreation Rntls/Veterans Pk/Prog Fee	390.00	170.00	185.00	.00	.00	.00	
115-00-000.347-211	Culture & Recreation Culture Rec/Prgm/Beach Sailbt F	.00	.00	.00	500.00	500.00	.00	
115-00-000.347-212	Culture & Recreation Facilt Rntl/Pompey Pk/Prgm Fees	301.00	900.00	1,000.00	3,500.00	3,500.00	.00	
115-00-000.347-214	Culture & Recreation Facilt Rntl/Sports Fees/Parks F	700.00	920.00	2,452.50	.00	.00	.00	
115-00-000.347-216	Culture & Recreation Cult Rec/Pompey Pk/Sports Events	1,030.00	540.00	310.00	6,000.00	5,500.00	(500.00)	(8)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 115 - Special Projects Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Charges for Services</i>								
115-00-000.347-218	Culture & Recreation Cult Rec/Track & Field/Sprts/Prg	.00	8,240.00	3,730.00	36,000.00	38,000.00	2,000.00	6
115-00-000.347-220	Culture & Recreation Cult Recr/Comm Ctr/CS Pk/Prgrm F	.00	175.00	10.00	.00	.00	.00	
115-00-000.347-222	Culture & Recreation Facilt Rntl/Comm Ctr/Sports Fees	1,425.00	1,900.00	.00	.00	.00	.00	
115-00-000.347-224	Culture & Recreation Aquatics/Swim Sports Fees	.00	120.00	.00	1,500.00	1,500.00	.00	
115-00-000.347-228	Culture & Recreation Holiday Camp Fees Pompey Park	1,810.40	2,180.00	1,640.00	.00	.00	.00	
115-00-000.347-231	Culture & Recreation Sports Fees / Youth Basketball	9,470.00	7,440.00	11,560.00	.00	.00	.00	
115-00-000.347-232	Culture & Recreation Cult Rec /Pompey Pk College Tour	3,495.00	3,710.00	4,980.00	10,000.00	10,000.00	.00	
115-00-000.347-670	Culture & Recreation Program Fees / Senior Games	2,095.00	933.00	1,105.00	6,000.00	6,000.00	.00	
115-00-000.347-931	Culture & Recreation Cult Rec/Rest/Consess/Food Bev	.00	1,060.68	783.71	.00	.00	.00	
115-00-000.347-960	Culture & Recreation Donation/WastW Pump/Pk Bench	1,500.00	975.00	900.00	.00	.00	.00	
115-00-000.347-961	Culture & Recreation Kidfets / Marina Dockage Fees	.00	.00	.00	750.00	750.00	.00	
115-00-000.347-963	Culture & Recreation Program Fees / Other	3,937.25	5,256.00	3,827.55	16,000.00	16,000.00	.00	
115-00-000.347-964	Culture & Recreation Camp/ After School Prog / Other	.00	25.00	.00	.00	.00	.00	
<i>Charges for Services Totals</i>		\$307,894.32	\$267,082.00	\$286,092.66	\$305,150.00	\$294,450.00	(\$10,700.00)	(4%)
<i>Judgements, Fines, and Forfeitures</i>								
115-00-000.351-940	Other Fines and Judgements Confiscated Property	55,884.85	17,505.33	119,050.55	.00	.00	.00	
<i>Judgements, Fines, and Forfeitures Totals</i>		\$55,884.85	\$17,505.33	\$119,050.55	\$0.00	\$0.00	\$0.00	+++
<i>Miscellaneous Revenues</i>								
115-00-000.361-100	Interest & Other Earnings Interest Investments	140,615.13	236,432.04	191,043.93	165,425.00	165,425.00	.00	
115-00-000.361-400	Interest & Other Earnings Appreciation/Gain on Sale	32,599.57	175,791.04	.00	.00	.00	.00	
115-00-000.362-005	Rents & Royalties Old School Square Rentals	6,400.43	18,000.00	.00	.00	.00	.00	
115-00-000.366-003	Contributions & Donations Pompey Park	.00	.00	50,000.00	.00	.00	.00	
115-00-000.366-004	Contributions & Donations Donations - National Night Out	.00	1,750.00	3,500.00	.00	.00	.00	
115-00-000.366-005	Contributions & Donations Community Benefits Waste Mangmnt	.00	80,000.00	35,500.00	83,000.00	38,500.00	(44,500.00)	(54)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 115 - Special Projects Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Miscellaneous Revenues</i>								
115-00-000.366-008	Contributions & Donations Donations for Lifeguards Evnts	2,210.00	11,536.00	7,760.00	.00	.00	.00	
115-00-000.366-100	Contributions & Donations Contr & Don Misc / Developers	7,200.00	2,950.00	.00	.00	.00	.00	
115-00-000.366-101	Contributions & Donations Donations	18,829.97	2,737.11	.00	.00	.00	.00	
115-00-000.366-103	Contributions & Donations Whalen/Housing/CRA-1Way Pair/Pol	.00	2,000.00	.00	.00	.00	.00	
115-00-000.369-003	Other Miscellaneous Revenue Old School Square Concessions	21,001.51	.00	.00	.00	.00	.00	
115-00-000.369-903	Other Miscellaneous Revenue PY Exp Rec/Off Depot Reb/CB Rev	3.19	(.02)	.00	.00	.00	.00	
<i>Miscellaneous Revenues Totals</i>		\$228,859.80	\$531,196.17	\$287,803.93	\$248,425.00	\$203,925.00	(\$44,500.00)	(18%)
<i>Other Source, Continued</i>								
115-00-000.301-015	Budgetary Account Special Projects Fund	.00	.00	.00	1,670,397.00	1,809,594.00	139,197.00	8
115-00-000.303-015	Prior Year Encumbrances Special Projects	.00	.00	.00	270,768.06	.00	(270,768.06)	(100)
<i>Other Source, Continued Totals</i>		\$0.00	\$0.00	\$0.00	\$1,941,165.06	\$1,809,594.00	(\$131,571.06)	(7%)
Division 000 - Administration Totals		\$812,782.91	\$951,737.20	\$1,198,486.38	\$2,564,740.06	\$2,412,331.00	(\$152,409.06)	(6%)
Department 00 - Administration Totals		\$812,782.91	\$951,737.20	\$1,198,486.38	\$2,564,740.06	\$2,412,331.00	(\$152,409.06)	(6%)
REVENUE TOTALS		\$812,782.91	\$951,737.20	\$1,198,486.38	\$2,564,740.06	\$2,412,331.00	(\$152,409.06)	(6%)
EXPENSE								
Department 21 - Police								
Division 110 - Support Bureau								
Activity 521 - Law Enforcement								
<i>Operating Expenditures/Expenses</i>								
115-21-110-521.40-10	Travel & Per Diem Travel & Training	.00	.00	.00	2,500.00	2,500.00	.00	
115-21-110-521.52-27	Operating Supplies Equipment < \$5,000	.00	.00	.00	40,000.00	40,000.00	.00	
115-21-110-521.54-30	Books Pubs Subs & Memberships Training & Education Costs	.00	.00	.00	10,000.00	10,000.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$0.00	\$0.00	\$0.00	\$52,500.00	\$52,500.00	\$0.00	0%
<i>Capital Outlay</i>								
115-21-110-521.64-90	Machinery & Equipment Other Machinery / Equipment	.00	.00	.00	80,000.00	80,000.00	.00	
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00	\$0.00	0%
Activity 521 - Law Enforcement Totals		\$0.00	\$0.00	\$0.00	\$132,500.00	\$132,500.00	\$0.00	0%
Division 110 - Support Bureau Totals		\$0.00	\$0.00	\$0.00	\$132,500.00	\$132,500.00	\$0.00	0%



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 115 - Special Projects Fund								
EXPENSE								
Department 21 - Police								
Division 120 - Law Enforcement								
Activity 521 - Law Enforcement								
<i>Personnel Services</i>								
115-21-120-521.14-10	Overtime Overtime /Call-Out Pay	.00	.00	744.11	.00	.00	.00	
115-21-120-521.21-10	FICA Taxes Employer FICA	.00	.00	28.34	.00	.00	.00	
<i>Personnel Services Totals</i>		\$0.00	\$0.00	\$772.45	\$0.00	\$0.00	\$0.00	+++
Activity 521 - Law Enforcement Totals		\$0.00	\$0.00	\$772.45	\$0.00	\$0.00	\$0.00	+++
Division 120 - Law Enforcement Totals		\$0.00	\$0.00	\$772.45	\$0.00	\$0.00	\$0.00	+++
Division 121 - Federal Forfeiture Funds								
Activity 521 - Law Enforcement								
<i>Operating Expenditures/Expenses</i>								
115-21-121-521.40-10	Travel & Per Diem Travel & Training	.00	.00	.00	2,500.00	2,500.00	.00	
115-21-121-521.52-27	Operating Supplies Equipment < \$5,000	.00	.00	.00	95,000.00	95,000.00	.00	
115-21-121-521.54-30	Books Pubs Subs & Memberships Training & Education Costs	.00	.00	.00	30,000.00	30,000.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$0.00	\$0.00	\$0.00	\$127,500.00	\$127,500.00	\$0.00	0%
<i>Capital Outlay</i>								
115-21-121-521.64-90	Machinery & Equipment Other Machinery / Equipment	153,412.84	45,258.82	.00	351,000.00	351,000.00	.00	
<i>Capital Outlay Totals</i>		\$153,412.84	\$45,258.82	\$0.00	\$351,000.00	\$351,000.00	\$0.00	0%
Activity 521 - Law Enforcement Totals		\$153,412.84	\$45,258.82	\$0.00	\$478,500.00	\$478,500.00	\$0.00	0%
Division 121 - Federal Forfeiture Funds Totals		\$153,412.84	\$45,258.82	\$0.00	\$478,500.00	\$478,500.00	\$0.00	0%
Department 21 - Police Totals		\$153,412.84	\$45,258.82	\$772.45	\$611,000.00	\$611,000.00	\$0.00	0%
Department 22 - Fire								
Division 000 - Administration								
Activity 522 - Fire Control								
<i>Operating Expenditures/Expenses</i>								
115-22-000-522.49-90	Other Current Charges Other Current Charges	2,039.06	400.00	7,750.60	65,000.00	65,000.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$2,039.06	\$400.00	\$7,750.60	\$65,000.00	\$65,000.00	\$0.00	0%
Activity 522 - Fire Control Totals		\$2,039.06	\$400.00	\$7,750.60	\$65,000.00	\$65,000.00	\$0.00	0%
Division 000 - Administration Totals		\$2,039.06	\$400.00	\$7,750.60	\$65,000.00	\$65,000.00	\$0.00	0%



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 115 - Special Projects Fund								
EXPENSE								
Department 22 - Fire								
Division 180 - Ocean Rescue & Beach Oper								
Activity 526 - Ambulance & Rescue Services								
<i>Operating Expenditures/Expenses</i>								
115-22-180-526.49-72	Other Current Charges Lifeguard Events / Competitions	3,846.12	7,610.50	3,085.00	50,000.00	50,000.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$3,846.12	\$7,610.50	\$3,085.00	\$50,000.00	\$50,000.00	\$0.00	0%
<i>Capital Outlay</i>								
115-22-180-526.64-20	Machinery & Equipment Automotive	15,121.00	.00	.00	.00	.00	.00	
	<i>Capital Outlay Totals</i>	\$15,121.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Activity 526 - Ambulance & Rescue Services Totals	\$18,967.12	\$7,610.50	\$3,085.00	\$50,000.00	\$50,000.00	\$0.00	0%
	Division 180 - Ocean Rescue & Beach Oper Totals	\$18,967.12	\$7,610.50	\$3,085.00	\$50,000.00	\$50,000.00	\$0.00	0%
	Department 22 - Fire Totals	\$21,006.18	\$8,010.50	\$10,835.60	\$115,000.00	\$115,000.00	\$0.00	0%
Department 24 - Neighborhood and Community Svcs								
Division 000 - Administration								
Activity 519 - Other Gen. Govt. Services								
<i>Operating Expenditures/Expenses</i>								
115-24-000-519.49-09	Other Current Charges Optional Benefits Waste Managmnt	3,021.88	55,225.00	12,210.00	78,000.00	38,500.00	(39,500.00)	(51)
	<i>Operating Expenditures/Expenses Totals</i>	\$3,021.88	\$55,225.00	\$12,210.00	\$78,000.00	\$38,500.00	(\$39,500.00)	(51%)
	Activity 519 - Other Gen. Govt. Services Totals	\$3,021.88	\$55,225.00	\$12,210.00	\$78,000.00	\$38,500.00	(\$39,500.00)	(51%)
Activity 579 - Other Culture/Recreation								
<i>Operating Expenditures/Expenses</i>								
115-24-000-579.49-34	Other Current Charges Turkey Giveaway	4,134.86	4,669.91	4,444.66	5,000.00	6,000.00	1,000.00	20
	<i>Operating Expenditures/Expenses Totals</i>	\$4,134.86	\$4,669.91	\$4,444.66	\$5,000.00	\$6,000.00	\$1,000.00	20%
	Activity 579 - Other Culture/Recreation Totals	\$4,134.86	\$4,669.91	\$4,444.66	\$5,000.00	\$6,000.00	\$1,000.00	20%
	Division 000 - Administration Totals	\$7,156.74	\$59,894.91	\$16,654.66	\$83,000.00	\$44,500.00	(\$38,500.00)	(46%)
	Department 24 - Neighborhood and Community Svcs Totals	\$7,156.74	\$59,894.91	\$16,654.66	\$83,000.00	\$44,500.00	(\$38,500.00)	(46%)
Department 41 - Public Works								
Division 000 - Administration								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
115-41-000-572.34-90	Other Contractual Services Other Contractual Services	400,721.98	210,958.90	255,552.25	585,863.67	.00	(585,863.67)	(100)
	<i>Operating Expenditures/Expenses Totals</i>	\$400,721.98	\$210,958.90	\$255,552.25	\$585,863.67	\$0.00	(\$585,863.67)	(100%)
	Activity 572 - Parks & Recreation Totals	\$400,721.98	\$210,958.90	\$255,552.25	\$585,863.67	\$0.00	(\$585,863.67)	(100%)
	Division 000 - Administration Totals	\$400,721.98	\$210,958.90	\$255,552.25	\$585,863.67	\$0.00	(\$585,863.67)	(100%)
	Department 41 - Public Works Totals	\$400,721.98	\$210,958.90	\$255,552.25	\$585,863.67	\$0.00	(\$585,863.67)	(100%)



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 115 - Special Projects Fund								
EXPENSE								
Department 45 - Parking Facility								
Division 150 - Operations								
Activity 545 - Parking Facility								
<i>Operating Expenditures/Expenses</i>								
115-45-150-545.31-90	Professional Services Other Professional Services	56,168.14	33,497.59	.00	9,896.39	230,000.00	220,103.61	2,224
115-45-150-545.46-40	Repair and Maintenance Service Other Repair Maintenance	.00	45,000.00	.00	260,000.00	.00	(260,000.00)	(100)
115-45-150-545.52-27	Operating Supplies Equipment < \$5,000	.00	536,060.00	.00	.00	100,000.00	100,000.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$56,168.14	\$614,557.59	\$0.00	\$269,896.39	\$330,000.00	\$60,103.61	22%
	Activity 545 - Parking Facility Totals	\$56,168.14	\$614,557.59	\$0.00	\$269,896.39	\$330,000.00	\$60,103.61	22%
	Division 150 - Operations Totals	\$56,168.14	\$614,557.59	\$0.00	\$269,896.39	\$330,000.00	\$60,103.61	22%
	Department 45 - Parking Facility Totals	\$56,168.14	\$614,557.59	\$0.00	\$269,896.39	\$330,000.00	\$60,103.61	22%
Department 72 - Parks & Recreation								
Division 711 - Special Programs								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
115-72-711-572.49-03	Other Current Charges Adopt A Brick Program	486.01	470.56	247.09	1,200.00	1,200.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$486.01	\$470.56	\$247.09	\$1,200.00	\$1,200.00	\$0.00	0%
	Activity 572 - Parks & Recreation Totals	\$486.01	\$470.56	\$247.09	\$1,200.00	\$1,200.00	\$0.00	0%
	Division 711 - Special Programs Totals	\$486.01	\$470.56	\$247.09	\$1,200.00	\$1,200.00	\$0.00	0%
Division 731 - Out of School								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
115-72-731-572.34-90	Other Contractual Services Other Contractual Services	21,406.75	23,257.50	18,958.75	30,000.00	40,000.00	10,000.00	33
115-72-731-572.48-15	Promotional Activities Special Events	59,006.45	.00	51,221.85	60,000.00	40,000.00	(20,000.00)	(33)
115-72-731-572.48-17	Promotional Activities Refreshment / Food / Meetings	1,271.36	.00	.00	.00	.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$81,684.56	\$23,257.50	\$70,180.60	\$90,000.00	\$80,000.00	(\$10,000.00)	(11%)
	Activity 572 - Parks & Recreation Totals	\$81,684.56	\$23,257.50	\$70,180.60	\$90,000.00	\$80,000.00	(\$10,000.00)	(11%)
	Division 731 - Out of School Totals	\$81,684.56	\$23,257.50	\$70,180.60	\$90,000.00	\$80,000.00	(\$10,000.00)	(11%)
Division 732 - Teen Center								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
115-72-732-572.48-15	Promotional Activities Special Events	6,851.46	14,468.99	16,235.95	17,000.00	17,000.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$6,851.46	\$14,468.99	\$16,235.95	\$17,000.00	\$17,000.00	\$0.00	0%
	Activity 572 - Parks & Recreation Totals	\$6,851.46	\$14,468.99	\$16,235.95	\$17,000.00	\$17,000.00	\$0.00	0%
	Division 732 - Teen Center Totals	\$6,851.46	\$14,468.99	\$16,235.95	\$17,000.00	\$17,000.00	\$0.00	0%



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 115 - Special Projects Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 733 - Athletics								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
115-72-733-572.52-62	Operating Supplies Recreatnl. Supplies Basketball	.00	.00	.00	.00	11,485.00	11,485.00	
115-72-733-572.52-67	Operating Supplies Recreational Supplies Football	.00	.00	.00	.00	107,180.00	107,180.00	
<i>Operating Expenditures/Expenses Totals</i>		\$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	+++
Division 735 - Veterans Park								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
115-72-735-572.34-90	Other Contractual Services Other Contractual Services	6,194.10	.00	.00	.00	.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$6,194.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Activity 572 - Parks & Recreation Totals		\$6,194.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Division 735 - Veterans Park Totals		\$6,194.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Division 736 - Pompey Park								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
115-72-736-572.48-15	Promotional Activities Special Events	12,234.35	.00	.00	.00	.00	.00	
115-72-736-572.49-84	Other Current Charges Park&Rec Pmpey Park College Tour	.00	.00	28,316.76	49,600.00	49,600.00	.00	
115-72-736-572.49-85	Other Current Charges Park&Rec Pompey Pk Delray Divas	.00	.00	.00	11,200.00	11,200.00	.00	
115-72-736-572.49-86	Other Current Charges Park&Rec Diamonds & Pearls Dance	.00	.00	6,000.00	10,000.00	10,000.00	.00	
115-72-736-572.49-90	Other Current Charges Other Current Charges	35,545.85	6,952.98	.00	57,500.00	.00	(57,500.00)	(100)
115-72-736-572.49-92	Other Current Charges Park&Rec Lady Blazers Basketball	300.00	.00	.00	.00	.00	.00	
115-72-736-572.52-20	Operating Supplies General Operating Supplies	45,812.33	40,343.84	43,895.60	109,460.00	76,700.00	(32,760.00)	(30)
115-72-736-572.52-67	Operating Supplies Recreational Supplies Football	19,673.06	.00	20,155.00	55,680.00	.00	(55,680.00)	(100)
<i>Operating Expenditures/Expenses Totals</i>		\$113,565.59	\$47,296.82	\$98,367.36	\$293,440.00	\$147,500.00	(\$145,940.00)	(50%)
Activity 572 - Parks & Recreation Totals		\$113,565.59	\$47,296.82	\$98,367.36	\$293,440.00	\$147,500.00	(\$145,940.00)	(50%)
Division 736 - Pompey Park Totals		\$113,565.59	\$47,296.82	\$98,367.36	\$293,440.00	\$147,500.00	(\$145,940.00)	(50%)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 115 - Special Projects Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 742 - Sports/Rocks Football								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
115-72-742-572.52-67	Operating Supplies Recreational Supplies Football	23,506.77	.00	.00	.00	.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	<u>\$23,506.77</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	Activity 572 - Parks & Recreation Totals	<u>\$23,506.77</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	Division 742 - Sports/Rocks Football Totals	<u>\$23,506.77</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
Division 744 - Sports Basketball								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
115-72-744-572.52-65	Operating Supplies Rec Supplies Youth Basketball	.00	.00	2,785.42	14,500.00	14,500.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,785.42</u>	<u>\$14,500.00</u>	<u>\$14,500.00</u>	<u>\$0.00</u>	<u>0%</u>
	Activity 572 - Parks & Recreation Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,785.42</u>	<u>\$14,500.00</u>	<u>\$14,500.00</u>	<u>\$0.00</u>	<u>0%</u>
	Division 744 - Sports Basketball Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,785.42</u>	<u>\$14,500.00</u>	<u>\$14,500.00</u>	<u>\$0.00</u>	<u>0%</u>
	Department 72 - Parks & Recreation Totals	<u>\$232,288.49</u>	<u>\$85,493.87</u>	<u>\$187,816.42</u>	<u>\$416,140.00</u>	<u>\$378,865.00</u>	<u>(\$37,275.00)</u>	<u>(9%)</u>
Department 74 - Special Events								
Division 000 - Administration								
Activity 574 - Special Events								
<i>Operating Expenditures/Expenses</i>								
115-74-000-574.44-30	Rentals & Leases Equipment	.00	849.50	.00	.00	.00	.00	
115-74-000-574.47-10	Printing & Binding Printing & Binding	309.00	.00	.00	.00	.00	.00	
115-74-000-574.48-15	Promotional Activities Special Events	125,030.03	156,995.62	297,058.94	343,200.00	313,200.00	(30,000.00)	(9)
	<i>Operating Expenditures/Expenses Totals</i>	<u>\$125,339.03</u>	<u>\$157,845.12</u>	<u>\$297,058.94</u>	<u>\$343,200.00</u>	<u>\$313,200.00</u>	<u>(\$30,000.00)</u>	<u>(9%)</u>
	Activity 574 - Special Events Totals	<u>\$125,339.03</u>	<u>\$157,845.12</u>	<u>\$297,058.94</u>	<u>\$343,200.00</u>	<u>\$313,200.00</u>	<u>(\$30,000.00)</u>	<u>(9%)</u>
	Division 000 - Administration Totals	<u>\$125,339.03</u>	<u>\$157,845.12</u>	<u>\$297,058.94</u>	<u>\$343,200.00</u>	<u>\$313,200.00</u>	<u>(\$30,000.00)</u>	<u>(9%)</u>
	Department 74 - Special Events Totals	<u>\$125,339.03</u>	<u>\$157,845.12</u>	<u>\$297,058.94</u>	<u>\$343,200.00</u>	<u>\$313,200.00</u>	<u>(\$30,000.00)</u>	<u>(9%)</u>
Department 79 - Other Recreation Facilities								
Division 790 - Old School Square								
Activity 579 - Other Culture/Recreation								
<i>Operating Expenditures/Expenses</i>								
115-79-790-579.31-90	Professional Services Other Professional Services	194,883.60	.00	.00	.00	260,000.00	260,000.00	
115-79-790-579.34-15	Other Contractual Services Janitorial Services	2,018.42	.00	.00	.00	.00	.00	
115-79-790-579.48-15	Promotional Activities Special Events	2,411.67	.00	.00	.00	.00	.00	
115-79-790-579.52-20	Operating Supplies General Operating Supplies	937.50	.00	.00	.00	.00	.00	



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 115 - Special Projects Fund								
EXPENSE								
Department 79 - Other Recreation Facilities								
Division 790 - Old School Square								
Activity 579 - Other Culture/Recreation								
<i>Operating Expenditures/Expenses</i>								
115-79-790-579.52-36	Operating Supplies Janitorial Supplies	107.83	.00	.00	.00	.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$200,359.02	\$0.00	\$0.00	\$0.00	\$260,000.00	\$260,000.00	+++
<i>Other Uses</i>								
115-79-790-579.99-01	Other Non-Operating Contingency	.00	.00	.00	38,972.00	.00	(38,972.00)	(100)
	<i>Other Uses Totals</i>	\$0.00	\$0.00	\$0.00	\$38,972.00	\$0.00	(\$38,972.00)	(100%)
	Activity 579 - Other Culture/Recreation Totals	\$200,359.02	\$0.00	\$0.00	\$38,972.00	\$260,000.00	\$221,028.00	567%
	Division 790 - Old School Square Totals	\$200,359.02	\$0.00	\$0.00	\$38,972.00	\$260,000.00	\$221,028.00	567%
Division 791 - Public Arts Trust								
Activity 579 - Other Culture/Recreation								
<i>Operating Expenditures/Expenses</i>								
115-79-791-579.31-90	Professional Services Other Professional Services	.00	.00	.00	47,500.00	47,500.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$0.00	\$0.00	\$0.00	\$47,500.00	\$47,500.00	\$0.00	0%
	Activity 579 - Other Culture/Recreation Totals	\$0.00	\$0.00	\$0.00	\$47,500.00	\$47,500.00	\$0.00	0%
	Division 791 - Public Arts Trust Totals	\$0.00	\$0.00	\$0.00	\$47,500.00	\$47,500.00	\$0.00	0%
	Department 79 - Other Recreation Facilities Totals	\$200,359.02	\$0.00	\$0.00	\$86,472.00	\$307,500.00	\$221,028.00	256%
Department 90 - Miscellaneous								
Division 815 - Eagle Nest								
Activity 559 - Other Economic Environment								
<i>Operating Expenditures/Expenses</i>								
115-90-815-559.31-90	Professional Services Other Professional Services	.00	.00	2,171.19	50,000.00	50,000.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$0.00	\$0.00	\$2,171.19	\$50,000.00	\$50,000.00	\$0.00	0%
	Activity 559 - Other Economic Environment Totals	\$0.00	\$0.00	\$2,171.19	\$50,000.00	\$50,000.00	\$0.00	0%
	Division 815 - Eagle Nest Totals	\$0.00	\$0.00	\$2,171.19	\$50,000.00	\$50,000.00	\$0.00	0%



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 115 - Special Projects Fund								
EXPENSE								
Department 90 - Miscellaneous								
Division 900 - Miscellaneous Expenditures								
Activity 519 - Other Gen. Govt. Services								
<i>Operating Expenditures/Expenses</i>								
115-90-900-519.31-10	Professional Services Engineering/Architectural	.00	.00	.00	.00	258,098.00	258,098.00	
115-90-900-519.31-11	Professional Services Investment Services	4,399.72	3,334.78	3,653.31	4,168.00	4,168.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		<u>\$4,399.72</u>	<u>\$3,334.78</u>	<u>\$3,653.31</u>	<u>\$4,168.00</u>	<u>\$262,266.00</u>	<u>\$258,098.00</u>	<u>6192%</u>
Activity 519 - Other Gen. Govt. Services Totals		<u>\$4,399.72</u>	<u>\$3,334.78</u>	<u>\$3,653.31</u>	<u>\$4,168.00</u>	<u>\$262,266.00</u>	<u>\$258,098.00</u>	<u>6192%</u>
Division 900 - Miscellaneous Expenditures Totals		<u>\$4,399.72</u>	<u>\$3,334.78</u>	<u>\$3,653.31</u>	<u>\$4,168.00</u>	<u>\$262,266.00</u>	<u>\$258,098.00</u>	<u>6192%</u>
Department 90 - Miscellaneous Totals		<u>\$4,399.72</u>	<u>\$3,334.78</u>	<u>\$5,824.50</u>	<u>\$54,168.00</u>	<u>\$312,266.00</u>	<u>\$258,098.00</u>	<u>476%</u>
EXPENSE TOTALS		<u>\$1,200,852.14</u>	<u>\$1,185,354.49</u>	<u>\$774,514.82</u>	<u>\$2,564,740.06</u>	<u>\$2,412,331.00</u>	<u>(\$152,409.06)</u>	<u>(6%)</u>
Fund 115 - Special Projects Fund Totals								
REVENUE TOTALS		<u>\$812,782.91</u>	<u>\$951,737.20</u>	<u>\$1,198,486.38</u>	<u>\$2,564,740.06</u>	<u>\$2,412,331.00</u>	<u>(\$152,409.06)</u>	<u>(6%)</u>
EXPENSE TOTALS		<u>\$1,200,852.14</u>	<u>\$1,185,354.49</u>	<u>\$774,514.82</u>	<u>\$2,564,740.06</u>	<u>\$2,412,331.00</u>	<u>(\$152,409.06)</u>	<u>(6%)</u>
Fund 115 - Special Projects Fund Totals		<u>(\$388,069.23)</u>	<u>(\$233,617.29)</u>	<u>\$423,971.56</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
Fund 117 - Recreation Impact Fee Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Permits Fees and Special Assessments</i>								
117-00-000.324-610	Special Assesment Recreation Impact Fee	289,000.00	49,000.00	187,500.00	100,000.00	50,000.00	(50,000.00)	(50)
<i>Permits Fees and Special Assessments Totals</i>		<u>\$289,000.00</u>	<u>\$49,000.00</u>	<u>\$187,500.00</u>	<u>\$100,000.00</u>	<u>\$50,000.00</u>	<u>(\$50,000.00)</u>	<u>(50%)</u>
<i>Other Source, Continued</i>								
117-00-000.301-017	Budgetary Account Developer Land Contrib	.00	.00	.00	685,685.00	.00	(685,685.00)	(100)
117-00-000.303-017	Prior Year Encumbrances Recreation Impact Contrib	.00	.00	.00	10,314.95	.00	(10,314.95)	(100)
<i>Other Source, Continued Totals</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$695,999.95</u>	<u>\$0.00</u>	<u>(\$695,999.95)</u>	<u>(100%)</u>
Division 000 - Administration Totals		<u>\$289,000.00</u>	<u>\$49,000.00</u>	<u>\$187,500.00</u>	<u>\$795,999.95</u>	<u>\$50,000.00</u>	<u>(\$745,999.95)</u>	<u>(94%)</u>
Department 00 - Administration Totals		<u>\$289,000.00</u>	<u>\$49,000.00</u>	<u>\$187,500.00</u>	<u>\$795,999.95</u>	<u>\$50,000.00</u>	<u>(\$745,999.95)</u>	<u>(94%)</u>
REVENUE TOTALS		<u>\$289,000.00</u>	<u>\$49,000.00</u>	<u>\$187,500.00</u>	<u>\$795,999.95</u>	<u>\$50,000.00</u>	<u>(\$745,999.95)</u>	<u>(94%)</u>



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 117 - Recreation Impact Fee Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 000 - Administration								
Activity 572 - Parks & Recreation								
<i>Capital Outlay</i>								
117-72-000-572.64-90	Machinery & Equipment Other Machinery / Equipment	.00	47,500.00	.00	.00	.00	.00	
	<i>Capital Outlay Totals</i>	\$0.00	\$47,500.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Activity 572 - Parks & Recreation Totals	\$0.00	\$47,500.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Division 000 - Administration Totals	\$0.00	\$47,500.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Division 772 - Improvements								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
117-72-772-572.46-40	Repair and Maintenance Service Other Repair Maintenance	431,752.91	409,157.86	157,635.51	722,969.95	50,000.00	(672,969.95)	(93)
	<i>Operating Expenditures/Expenses Totals</i>	\$431,752.91	\$409,157.86	\$157,635.51	\$722,969.95	\$50,000.00	(\$672,969.95)	(93%)
<i>Capital Outlay</i>								
117-72-772-572.63-30	Capital Outlay Recreational & Other Improvments	.00	.00	.00	.00	.00	.00	
117-72-772-572.68-99	Capital Outlay Hilltopper Field Imp.	.00	14,402.03	.00	.00	.00	.00	
	<i>Capital Outlay Totals</i>	\$0.00	\$14,402.03	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Activity 572 - Parks & Recreation Totals	\$431,752.91	\$423,559.89	\$157,635.51	\$722,969.95	\$50,000.00	(\$672,969.95)	(93%)
	Division 772 - Improvements Totals	\$431,752.91	\$423,559.89	\$157,635.51	\$722,969.95	\$50,000.00	(\$672,969.95)	(93%)
	Department 72 - Parks & Recreation Totals	\$431,752.91	\$471,059.89	\$157,635.51	\$722,969.95	\$50,000.00	(\$672,969.95)	(93%)
Department 90 - Miscellaneous								
Division 900 - Miscellaneous Expenditures								
Activity 519 - Other Gen. Govt. Services								
<i>Other Uses</i>								
117-90-900-519.99-01	Other Non-Operating Contingency	.00	.00	.00	73,030.00	.00	(73,030.00)	(100)
	<i>Other Uses Totals</i>	\$0.00	\$0.00	\$0.00	\$73,030.00	\$0.00	(\$73,030.00)	(100%)
	Activity 519 - Other Gen. Govt. Services Totals	\$0.00	\$0.00	\$0.00	\$73,030.00	\$0.00	(\$73,030.00)	(100%)
	Division 900 - Miscellaneous Expenditures Totals	\$0.00	\$0.00	\$0.00	\$73,030.00	\$0.00	(\$73,030.00)	(100%)
	Department 90 - Miscellaneous Totals	\$0.00	\$0.00	\$0.00	\$73,030.00	\$0.00	(\$73,030.00)	(100%)
	EXPENSE TOTALS	\$431,752.91	\$471,059.89	\$157,635.51	\$795,999.95	\$50,000.00	(\$745,999.95)	(94%)
Fund 117 - Recreation Impact Fee Fund Totals								
	REVENUE TOTALS	\$289,000.00	\$49,000.00	\$187,500.00	\$795,999.95	\$50,000.00	(\$745,999.95)	(94%)
	EXPENSE TOTALS	\$431,752.91	\$471,059.89	\$157,635.51	\$795,999.95	\$50,000.00	(\$745,999.95)	(94%)
Fund 117 - Recreation Impact Fee Fund Totals		(\$142,752.91)	(\$422,059.89)	\$29,864.49	\$0.00	\$0.00	\$0.00	+++



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 118 - Neighborhood Services Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Intergovernmental Revenue								
118-00-000.331-010	Federal Grants HUD/CDBG-CV Round 1	53,482.00	21,041.69	.00	.00	.00	.00	
118-00-000.331-690	Federal Grants HUD / Neighborhood Stabilization	.00	.00	.00	.00	521,171.00	521,171.00	
118-00-000.331-701	Federal Grants HUD/Comm Devel Grant FY-19	.00	99,740.37	29,829.57	.00	.00	.00	
118-00-000.331-702	Federal Grants HUD/Comm Devel Grant FY-2019-20	.00	31,128.00	29,692.43	.00	.00	.00	
118-00-000.331-703	Federal Grants HUD/Comm Devel Grant FY-2020-21	.00	83,149.59	40,854.42	.00	.00	.00	
118-00-000.331-704	Federal Grants HUD/Comm Devel Grant FY-2021-22	.00	12,979.25	48,056.69	.00	.00	.00	
118-00-000.331-705	Federal Grants HUD/Comm Devel Grant FY-2022-23	389,517.86	18,926.30	22,837.90	.00	.00	.00	
118-00-000.331-706	Federal Grants HUD/Comm Devel Grant FY-2023-24	.00	292,228.57	35,585.41	.00	.00	.00	
118-00-000.331-707	Federal Grants HUD/Comm Devel Grant FY-2024-25	.00	.00	258,013.28	444,593.00	.00	(444,593.00)	(100)
118-00-000.331-708	Federal Grants HUD/Comm Devel Grant FY-2025-26	.00	.00	.00	.00	444,593.00	444,593.00	
118-00-000.334-390	State Grants Fema-Residential Mitigation	.00	11,519.10	.00	.00	.00	.00	
118-00-000.334-690	State Grants Ship Program	454,022.36	506,065.02	.00	511,049.00	521,171.00	10,122.00	2
118-00-000.337-112	Local Grants PBC Agreements / SWA Demolition	9,972.50	8,254.50	.00	.00	.00	.00	
<i>Intergovernmental Revenue Totals</i>		\$906,994.72	\$1,085,032.39	\$464,869.70	\$955,642.00	\$1,486,935.00	\$531,293.00	56%
<i>Miscellaneous Revenues</i>								
118-00-000.366-101	Contributions & Donations Donations	(281.85)	.00	.00	.00	.00	.00	
118-00-000.366-104	Contributions & Donations Adelphia/Fire/CRA-PLNG&Block 117	53,915.00	56,611.00	37,266.68	58,881.00	60,066.00	1,185.00	2
118-00-000.366-105	Contributions & Donations CRA-Fed Cup/Curb App/Tri-Rail/Fi	79,355.80	82,045.30	54,242.56	600,000.00	600,000.00	.00	
118-00-000.369-908	Other Miscellaneous Revenue Prom Notes/CDBG Recapture	25,100.37	70,256.91	39,154.10	.00	.00	.00	
118-00-000.369-909	Other Miscellaneous Revenue Prom Note Repymnt/Ship/Home Pay	.00	7.60	.00	.00	.00	.00	
<i>Miscellaneous Revenues Totals</i>		\$158,089.32	\$208,920.81	\$130,663.34	\$658,881.00	\$660,066.00	\$1,185.00	0%
<i>Other Sources</i>								
118-00-000.381-100	Inter-Fund Transfers Received from General Fund	195,000.00	273,870.00	261,447.12	285,215.00	273,870.00	(11,345.00)	(4)
<i>Other Sources Totals</i>		\$195,000.00	\$273,870.00	\$261,447.12	\$285,215.00	\$273,870.00	(\$11,345.00)	(4%)
<i>Other Source, Continued</i>								
118-00-000.301-018	Budgetary Account Neighborhood Services	.00	.00	.00	5,278,114.78	2,622,126.00	(2,655,988.78)	(50)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 118 - Neighborhood Services Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Other Source, Continued</i>								
118-00-000.303-018	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	.00	426,433.11	.00	(426,433.11)	(100)
	<i>Other Source, Continued Totals</i>	\$0.00	\$0.00	\$0.00	\$5,704,547.89	\$2,622,126.00	(\$3,082,421.89)	(54%)
	Division 000 - Administration Totals	\$1,260,084.04	\$1,567,823.20	\$856,980.16	\$7,604,285.89	\$5,042,997.00	(\$2,561,288.89)	(34%)
	Department 00 - Administration Totals	\$1,260,084.04	\$1,567,823.20	\$856,980.16	\$7,604,285.89	\$5,042,997.00	(\$2,561,288.89)	(34%)
	REVENUE TOTALS	\$1,260,084.04	\$1,567,823.20	\$856,980.16	\$7,604,285.89	\$5,042,997.00	(\$2,561,288.89)	(34%)
EXPENSE								
Department 54 - Neighborhood Services								
Division 510 - Federal Programs								
Activity 554 - Housing & Urban Development								
<i>Operating Expenditures/Expenses</i>								
118-54-510-554.49-28	Other Current Charges Econ. Dev. Buss. Ast. CDBG-CV R1	.00	21,041.69	.00	539,156.00	539,156.00	.00	
118-54-510-554.49-29	Other Current Charges CDBG-CV R1 Rental Assistance	.00	.00	.00	11,354.00	11,354.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$0.00	\$21,041.69	\$0.00	\$550,510.00	\$550,510.00	\$0.00	0%
	Activity 554 - Housing & Urban Development Totals	\$0.00	\$21,041.69	\$0.00	\$550,510.00	\$550,510.00	\$0.00	0%
	Division 510 - Federal Programs Totals	\$0.00	\$21,041.69	\$0.00	\$550,510.00	\$550,510.00	\$0.00	0%
Division 511 - CDBG Program Plan Admin								
Activity 554 - Housing & Urban Development								
<i>Personnel Services</i>								
118-54-511-554.12-10	Regular Salaries/Wages Regular Salaries/Wages	54,235.27	60,412.92	36,345.13	64,966.00	65,558.00	592.00	1
118-54-511-554.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	.00	24,188.38	.00	.00	.00	
118-54-511-554.21-10	FICA Taxes Employer FICA	4,008.81	4,372.57	4,481.26	4,970.00	5,016.00	46.00	1
118-54-511-554.22-10	Retirement Contributions General Employees Retirement	3,922.00	4,199.00	3,819.84	5,005.00	4,741.00	(264.00)	(5)
118-54-511-554.23-10	Life & Health Insurance Health Insurance	8,705.09	9,421.36	6,875.12	10,394.00	12,406.00	2,012.00	19
118-54-511-554.23-20	Life & Health Insurance Life Insurance	124.02	129.60	106.54	183.00	182.00	(1.00)	(1)
118-54-511-554.23-30	Life & Health Insurance Disability Insurance	127.66	138.60	84.75	155.00	191.00	36.00	23
118-54-511-554.24-10	Workers Compensation Workers Compensation	66.00	71.04	58.63	64.00	74.00	10.00	16
118-54-511-554.25-10	Other Employee Benefits Unemployment Compensation	21.00	21.00	13.09	22.00	22.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 118 - Neighborhood Services Fund								
EXPENSE								
Department	54 - Neighborhood Services							
Division	511 - CDBG Program Plan Admin							
Activity	554 - Housing & Urban Development							
<i>Personnel Services</i>								
118-54-511-554.27-10	Other Employee Benefits Employee Assistance Program	12.11	6.36	9.31	16.00	17.00	1.00	6
<i>Personnel Services Totals</i>		\$71,221.96	\$78,772.45	\$75,982.05	\$85,775.00	\$88,207.00	\$2,432.00	3%
<i>Operating Expenditures/Expenses</i>								
118-54-511-554.32-10	Accounting & Auditing Audit & Accounting Fees	2,879.02	824.77	790.00	1,967.00	1,967.00	.00	
118-54-511-554.40-10	Travel & Per Diem Travel & Training	28.61	67.85	.00	.00	.00	.00	
118-54-511-554.42-10	Freight & Postage Services Postage	.00	4.14	75.18	100.00	100.00	.00	
118-54-511-554.49-50	Other Current Charges Advertising	856.35	667.52	842.60	.00	.00	.00	
118-54-511-554.49-90	Other Current Charges Other Current Charges	.00	81.20	.00	.00	.00	.00	
118-54-511-554.54-13	Books Pubs Subs & Memberships Memberships	940.00	1,290.00	350.00	1,047.00	1,147.00	100.00	10
<i>Operating Expenditures/Expenses Totals</i>		\$4,703.98	\$2,935.48	\$2,057.78	\$3,114.00	\$3,214.00	\$100.00	3%
Activity	554 - Housing & Urban Development	\$75,925.94	\$81,707.93	\$78,039.83	\$88,889.00	\$91,421.00	\$2,532.00	3%
<i>Totals</i>		\$75,925.94	\$81,707.93	\$78,039.83	\$88,889.00	\$91,421.00	\$2,532.00	3%
Division	511 - CDBG Program Plan Admin							
Division	512 - Disaster Recovery Init3							
Activity	554 - Housing & Urban Development							
<i>Operating Expenditures/Expenses</i>								
118-54-512-554.49-19	Other Current Charges Housing Rehabilitation	28,828.28	.00	.00	.00	.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$28,828.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Activity	554 - Housing & Urban Development	\$28,828.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<i>Totals</i>		\$28,828.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Division	512 - Disaster Recovery Init3							
Division	513 - CDBG Housing Rehab Federal							
Activity	554 - Housing & Urban Development							
<i>Personnel Services</i>								
118-54-513-554.12-10	Regular Salaries/Wages Regular Salaries/Wages	149,501.40	158,203.22	122,597.74	161,149.00	171,298.00	10,149.00	6
118-54-513-554.14-10	Overtime Overtime /Call-Out Pay	13.59	1,094.41	2,775.94	3,500.00	1,500.00	(2,000.00)	(57)
118-54-513-554.21-10	FICA Taxes Employer FICA	11,090.69	11,901.72	9,365.76	12,405.00	13,219.00	814.00	7
118-54-513-554.22-10	Retirement Contributions General Employees Retirement	10,646.00	11,399.00	13,472.93	13,586.00	12,502.00	(1,084.00)	(8)
118-54-513-554.23-10	Life & Health Insurance Health Insurance	30,187.83	31,404.36	29,436.36	32,481.00	38,769.00	6,288.00	19
118-54-513-554.23-20	Life & Health Insurance Life Insurance	432.00	432.00	451.78	570.00	570.00	.00	



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 118 - Neighborhood Services Fund								
EXPENSE								
Department	54 - Neighborhood Services							
Division	513 - CDBG Housing Rehab Federal							
Activity	554 - Housing & Urban Development							
<i>Personnel Services</i>								
118-54-513-554.23-30	Life & Health Insurance Disability Insurance	352.08	370.17	296.07	385.00	500.00	115.00	30
118-54-513-554.24-10	Workers Compensation Workers Compensation	587.04	633.96	523.38	571.00	664.00	93.00	16
118-54-513-554.25-10	Other Employee Benefits Unemployment Compensation	70.08	70.08	52.56	70.00	70.00	.00	
118-54-513-554.27-10	Other Employee Benefits Employee Assistance Program	42.24	21.36	37.44	49.00	54.00	5.00	10
<i>Personnel Services Totals</i>		\$202,922.95	\$215,530.28	\$179,009.96	\$224,766.00	\$239,146.00	\$14,380.00	6%
<i>Operating Expenditures/Expenses</i>								
118-54-513-554.40-10	Travel & Per Diem Travel & Training	.00	11.00	923.94	.00	2,000.00	2,000.00	
118-54-513-554.41-11	Communication Services Portable Phones / MDD	.00	414.00	.00	414.00	414.00	.00	
118-54-513-554.44-45	Rentals & Leases Vehicle Rental / Garage	5,179.92	6,159.96	5,632.88	6,145.00	7,030.00	885.00	14
118-54-513-554.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	656.25	1,046.03	1,167.47	2,450.00	2,950.00	500.00	20
118-54-513-554.49-19	Other Current Charges Housing Rehabilitation	77,144.30	253,608.41	395,193.12	1,508,820.83	51,226.00	(1,457,594.83)	(97)
118-54-513-554.49-90	Other Current Charges Other Current Charges	10.60	21.20	.00	.00	.00	.00	
118-54-513-554.51-20	Office Supplies Office Equipment < \$5,000	.00	.00	.00	100.00	100.00	.00	
118-54-513-554.52-10	Operating Supplies Fuel & Lube	808.53	958.76	742.64	1,600.00	1,300.00	(300.00)	(19)
118-54-513-554.52-33	Operating Supplies Uniform / Linen Service	947.99	786.00	749.30	1,200.00	1,200.00	.00	
118-54-513-554.54-30	Books Pubs Subs & Memberships Training & Education Costs	.00	.00	190.00	200.00	200.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$84,747.59	\$263,005.36	\$404,599.35	\$1,520,929.83	\$66,420.00	(\$1,454,509.83)	(96%)
Activity	554 - Housing & Urban Development	\$287,670.54	\$478,535.64	\$583,609.31	\$1,745,695.83	\$305,566.00	(\$1,440,129.83)	(82%)
Division	513 - CDBG Housing Rehab Federal	\$287,670.54	\$478,535.64	\$583,609.31	\$1,745,695.83	\$305,566.00	(\$1,440,129.83)	(82%)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted 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								
<i>Operating Expenditures/Expenses</i>								
118-54-514-554.34-20	Other Contractual Services Unsafe Buildings & Structures	.00	.00	.00	9,521.00	9,521.00	.00	
118-54-514-554.49-12	Other Current Charges Micro Lending	.00	.00	.00	40,609.00	40,609.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$0.00	\$0.00	\$0.00	\$50,130.00	\$50,130.00	\$0.00	0%
Activity 554 - Housing & Urban Development Totals		\$0.00	\$0.00	\$0.00	\$50,130.00	\$50,130.00	\$0.00	0%
Division 514 - CDBG Misc. Exp-Federal Grant Totals		\$0.00	\$0.00	\$0.00	\$50,130.00	\$50,130.00	\$0.00	0%
Division 515 - CDBG Grants & Aids-Federal Grant								
Activity 554 - Housing & Urban Development								
<i>Grants and Aids</i>								
118-54-515-554.82-13	Grants Aid to Private Organizations Urban League	7,650.00	4,000.00	2,500.00	12,750.00	.00	(12,750.00)	(100)
118-54-515-554.82-26	Grants Aid to Private Organizations Knights Of Pythagoras	63,995.09	35,993.20	45,119.77	69,345.60	.00	(69,345.60)	(100)
118-54-515-554.82-27	Grants Aid to Private Organizations Legal Aid Society Of PBC	7,100.00	738.40	7,740.40	13,461.60	.00	(13,461.60)	(100)
118-54-515-554.82-60	Grants Aid to Private Organizations Other Grants & Aid	.00	.00	.00	(.95)	66,688.00	66,688.95	(7,019,889)
<i>Grants and Aids Totals</i>		\$78,745.09	\$40,731.60	\$55,360.17	\$95,556.25	\$66,688.00	(\$28,868.25)	(30%)
Activity 554 - Housing & Urban Development Totals		\$78,745.09	\$40,731.60	\$55,360.17	\$95,556.25	\$66,688.00	(\$28,868.25)	(30%)
Division 515 - CDBG Grants & Aids-Federal Grant Totals		\$78,745.09	\$40,731.60	\$55,360.17	\$95,556.25	\$66,688.00	(\$28,868.25)	(30%)
Division 520 - CRA Program Projects								
Activity 554 - Housing & Urban Development								
<i>Operating Expenditures/Expenses</i>								
118-54-520-554.34-67	Other Contractual Services Curb Appeal Program	71,023.80	82,045.30	54,242.56	621,530.75	600,000.00	(21,530.75)	(3)
<i>Operating Expenditures/Expenses Totals</i>		\$71,023.80	\$82,045.30	\$54,242.56	\$621,530.75	\$600,000.00	(\$21,530.75)	(3%)
Activity 554 - Housing & Urban Development Totals		\$71,023.80	\$82,045.30	\$54,242.56	\$621,530.75	\$600,000.00	(\$21,530.75)	(3%)
Division 520 - CRA Program Projects Totals		\$71,023.80	\$82,045.30	\$54,242.56	\$621,530.75	\$600,000.00	(\$21,530.75)	(3%)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 118 - Neighborhood Services Fund								
EXPENSE								
Department	54 - Neighborhood Services							
Division	522 - Workforce Housing							
Activity	554 - Housing & Urban Development							
<i>Operating Expenditures/Expenses</i>								
118-54-522-554.49-02	Other Current Charges Development Costs	.00	.00	.00	6,000.00	6,000.00	.00	
118-54-522-554.49-19	Other Current Charges Housing Rehabilitation	450.00	45,224.20	37,937.22	196,351.50	126,351.00	(70,000.50)	(36)
118-54-522-554.49-25	Other Current Charges Homeowner Subsidy	.00	78,468.00	30,000.00	280,033.00	280,033.00	.00	
118-54-522-554.49-26	Other Current Charges Rental Assistance	27,450.81	15,014.92	15,125.00	49,115.00	39,115.00	(10,000.00)	(20)
118-54-522-554.49-51	Other Current Charges Property Acquisition	.00	.00	.00	.00	100,000.00	100,000.00	
<i>Operating Expenditures/Expenses Totals</i>		\$27,900.81	\$138,707.12	\$83,062.22	\$531,499.50	\$551,499.00	\$19,999.50	4%
Activity	554 - Housing & Urban Development	\$27,900.81	\$138,707.12	\$83,062.22	\$531,499.50	\$551,499.00	\$19,999.50	4%
Totals								
Division	522 - Workforce Housing	\$27,900.81	\$138,707.12	\$83,062.22	\$531,499.50	\$551,499.00	\$19,999.50	4%
Division	524 - SWA Blighted Grant							
Activity	554 - Housing & Urban Development							
<i>Operating Expenditures/Expenses</i>								
118-54-524-554.34-20	Other Contractual Services Unsafe Buildings & Structures	85.00	18,142.00	.00	.00	.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$85.00	\$18,142.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Activity	554 - Housing & Urban Development	\$85.00	\$18,142.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Totals								
Division	524 - SWA Blighted Grant	\$85.00	\$18,142.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Division	530 - Neighborhood Improvement							
Activity	554 - Housing & Urban Development							
<i>Personnel Services</i>								
118-54-530-554.12-10	Regular Salaries/Wages Regular Salaries/Wages	120,973.92	141,799.38	139,791.77	142,811.00	151,438.00	8,627.00	6
118-54-530-554.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	7,144.03	.00	.00	.00	.00	.00	
118-54-530-554.14-10	Overtime Overtime /Call-Out Pay	1,163.39	1,179.68	2,244.85	1,200.00	1,400.00	200.00	17
118-54-530-554.15-60	Special Pay Other Taxable Pay	.00	.00	71.08	.00	.00	.00	
118-54-530-554.21-10	FICA Taxes Employer FICA	9,894.84	10,735.28	10,692.74	11,018.00	11,693.00	675.00	6
118-54-530-554.22-10	Retirement Contributions General Employees Retirement	10,413.00	11,149.00	15,341.43	12,261.00	11,052.00	(1,209.00)	(10)
118-54-530-554.23-10	Life & Health Insurance Health Insurance	23,278.96	39,256.00	44,872.50	40,332.00	48,462.00	8,130.00	20
118-54-530-554.23-20	Life & Health Insurance Life Insurance	369.00	504.00	601.59	627.00	656.00	29.00	5
118-54-530-554.23-30	Life & Health Insurance Disability Insurance	270.42	332.33	337.15	341.00	441.00	100.00	29



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 118 - Neighborhood Services Fund								
EXPENSE								
Department	54 - Neighborhood Services							
Division	530 - Neighborhood Improvement							
Activity	554 - Housing & Urban Development							
<i>Personnel Services</i>								
118-54-530-554.24-10	Workers Compensation Workers Compensation	92.04	99.00	81.62	89.00	103.00	14.00	16
118-54-530-554.25-10	Other Employee Benefits Unemployment Compensation	67.16	87.60	80.30	87.00	87.00	.00	
118-54-530-554.27-10	Other Employee Benefits Employee Assistance Program	38.72	26.76	57.20	62.00	68.00	6.00	10
	<i>Personnel Services Totals</i>	\$173,705.48	\$205,169.03	\$214,172.23	\$208,828.00	\$225,400.00	\$16,572.00	8%
<i>Operating Expenditures/Expenses</i>								
118-54-530-554.34-90	Other Contractual Services Other Contractual Services	383.91	139.47	19,794.06	21,691.13	2,400.00	(19,291.13)	(89)
118-54-530-554.40-10	Travel & Per Diem Travel & Training	1,090.47	2,078.15	1,038.76	4,500.00	4,500.00	.00	
118-54-530-554.42-10	Freight & Postage Services Postage	301.55	974.14	889.48	450.00	600.00	150.00	33
118-54-530-554.43-10	Utility Services Electricity	4,902.61	3,922.07	3,287.48	3,921.00	4,783.00	862.00	22
118-54-530-554.43-15	Utility Services Water & Sewer	8,574.91	5,171.87	6,986.51	12,316.00	6,742.00	(5,574.00)	(45)
118-54-530-554.43-20	Utility Services Irrigation Water	5,336.09	10,748.72	(4,590.19)	13,329.00	12,563.00	(766.00)	(6)
118-54-530-554.43-25	Utility Services Stormwater Assessment Fee	.00	781.00	.00	1,165.00	.00	(1,165.00)	(100)
118-54-530-554.43-35	Utility Services Waste Collection & Disposal	2,433.03	2,368.73	2,350.24	278.00	2,639.00	2,361.00	849
118-54-530-554.45-10	Insurance General Liability	2,984.04	3,575.04	3,277.12	5,584.00	6,843.00	1,259.00	23
118-54-530-554.47-10	Printing & Binding Printing & Binding	708.85	647.29	380.42	1,000.00	1,000.00	.00	
118-54-530-554.48-15	Promotional Activities Special Events	5,524.24	3,814.18	2,193.45	15,000.00	15,500.00	500.00	3
118-54-530-554.49-19	Other Current Charges Housing Rehabilitation	5,008.06	3,083.38	5,578.10	10,000.00	10,000.00	.00	
118-54-530-554.49-50	Other Current Charges Advertising	.00	.00	104.34	500.00	500.00	.00	
118-54-530-554.49-90	Other Current Charges Other Current Charges	31.80	333.94	63.60	550.00	550.00	.00	
118-54-530-554.51-10	Office Supplies Stationery, Paper, Forms	63.86	438.01	223.39	750.00	.00	(750.00)	(100)
118-54-530-554.51-15	Office Supplies Other Office Supplies	580.50	724.75	.00	500.00	500.00	.00	
118-54-530-554.51-20	Office Supplies Office Equipment < \$5,000	.00	4,725.00	.00	.00	.00	.00	
118-54-530-554.52-20	Operating Supplies General Operating Supplies	(16.18)	366.65	.00	500.00	400.00	(100.00)	(20)
118-54-530-554.54-11	Books Pubs Subs & Memberships Subscriptions	418.05	4,027.76	3,240.00	.00	3,240.00	3,240.00	
118-54-530-554.54-13	Books Pubs Subs & Memberships Memberships	.00	.00	.00	143.00	143.00	.00	
118-54-530-554.54-30	Books Pubs Subs & Memberships Training & Education Costs	275.00	1,115.00	395.00	3,500.00	3,500.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 118 - Neighborhood Services Fund								
EXPENSE								
Department	54 - Neighborhood Services							
Division	530 - Neighborhood Improvement							
Activity	554 - Housing & Urban Development							
	<i>Operating Expenditures/Expenses Totals</i>	\$38,600.79	\$49,035.15	\$45,211.76	\$95,677.13	\$76,403.00	(\$19,274.13)	(20%)
Activity	554 - Housing & Urban Development	\$212,306.27	\$254,204.18	\$259,383.99	\$304,505.13	\$301,803.00	(\$2,702.13)	(1%)
	Totals	\$212,306.27	\$254,204.18	\$259,383.99	\$304,505.13	\$301,803.00	(\$2,702.13)	(1%)
Division	530 - Neighborhood Improvement							
Division	535 - UDAG							
Activity	554 - Housing & Urban Development							
	<i>Personnel Services</i>							
118-54-535-554.12-10	Regular Salaries/Wages Regular Salaries/Wages	.00	1,040.64	1,528.68	.00	.00	.00	
118-54-535-554.13-10	Other Salaries/ Wages Part Time Wages	111,253.75	113,232.04	87,789.01	159,598.00	159,598.00	.00	
118-54-535-554.14-10	Overtime Overtime /Call-Out Pay	.00	780.51	106.35	1,200.00	1,200.00	.00	
118-54-535-554.21-10	FICA Taxes Employer FICA	8,255.07	8,811.98	6,849.72	10,077.00	12,302.00	2,225.00	22
118-54-535-554.25-10	Other Employee Benefits Unemployment Compensation	81.76	105.12	90.52	779.00	779.00	.00	
	<i>Personnel Services Totals</i>	\$119,590.58	\$123,970.29	\$96,364.28	\$171,654.00	\$173,879.00	\$2,225.00	1%
	<i>Operating Expenditures/Expenses</i>							
118-54-535-554.40-10	Travel & Per Diem Travel & Training	.00	114.00	94.00	.00	.00	.00	
118-54-535-554.49-19	Other Current Charges Housing Rehabilitation	.00	20,536.20	94,448.06	770,196.50	720,196.00	(50,000.50)	(6)
118-54-535-554.49-25	Other Current Charges Homeowner Subsidy	683,760.60	219,250.00	138,017.00	436,250.00	223,233.00	(213,017.00)	(49)
118-54-535-554.49-28	Other Current Charges Econ. Dev. Buss. Ast. CDBG-CV R1	.00	.00	52,500.00	680,000.00	380,000.00	(300,000.00)	(44)
118-54-535-554.52-33	Operating Supplies Uniform / Linen Service	.00	.00	.00	200.00	200.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$683,760.60	\$239,900.20	\$285,059.06	\$1,886,646.50	\$1,323,629.00	(\$563,017.50)	(30%)
	<i>Grants and Aids</i>							
118-54-535-554.82-60	Grants Aid to Private Organizations Other Grants & Aid	.00	162,890.00	126,375.00	429,310.00	234,800.00	(194,510.00)	(45)
	<i>Grants and Aids Totals</i>	\$0.00	\$162,890.00	\$126,375.00	\$429,310.00	\$234,800.00	(\$194,510.00)	(45%)
Activity	554 - Housing & Urban Development	\$803,351.18	\$526,760.49	\$507,798.34	\$2,487,610.50	\$1,732,308.00	(\$755,302.50)	(30%)
	Totals	\$803,351.18	\$526,760.49	\$507,798.34	\$2,487,610.50	\$1,732,308.00	(\$755,302.50)	(30%)
Division	540 - SHIP Program State Grant							
Activity	554 - Housing & Urban Development							
	<i>Personnel Services</i>							
118-54-540-554.12-10	Regular Salaries/Wages Regular Salaries/Wages	39,750.44	40,214.21	20,501.35	36,544.00	104,519.00	67,975.00	186
118-54-540-554.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	.00	13,605.95	.00	.00	.00	



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 118 - Neighborhood Services Fund								
EXPENSE								
Department 54 - Neighborhood Services								
Division 540 - SHIP Program State Grant								
Activity 554 - Housing & Urban Development								
<i>Personnel Services</i>								
118-54-540-554.21-10	FICA Taxes Employer FICA	2,940.16	2,910.31	2,524.55	2,795.00	7,996.00	5,201.00	186
118-54-540-554.22-10	Retirement Contributions General Employees Retirement	2,614.00	2,799.00	2,164.16	3,336.00	2,665.00	(671.00)	(20)
118-54-540-554.23-10	Life & Health Insurance Health Insurance	6,249.33	7,851.00	3,894.28	5,847.00	24,450.00	18,603.00	318
118-54-540-554.23-20	Life & Health Insurance Life Insurance	91.98	86.40	59.92	103.00	292.00	189.00	183
118-54-540-554.23-30	Life & Health Insurance Disability Insurance	91.64	92.43	48.07	87.00	304.00	217.00	249
118-54-540-554.24-10	Workers Compensation Workers Compensation	18.96	21.00	16.50	18.00	21.00	3.00	17
118-54-540-554.25-10	Other Employee Benefits Unemployment Compensation	14.04	14.04	7.35	13.00	47.00	34.00	262
118-54-540-554.27-10	Other Employee Benefits Employee Assistance Program	9.01	4.32	5.25	9.00	36.00	27.00	300
<i>Personnel Services Totals</i>		\$51,779.56	\$53,992.71	\$42,827.38	\$48,752.00	\$140,330.00	\$91,578.00	188%
<i>Operating Expenditures/Expenses</i>								
118-54-540-554.40-10	Travel & Per Diem Travel & Training	732.14	45.23	324.94	784.00	784.00	.00	
118-54-540-554.42-10	Freight & Postage Services Postage	37.29	19.48	26.60	50.00	50.00	.00	
118-54-540-554.49-19	Other Current Charges Housing Rehabilitation	36,130.47	99,746.57	38,604.62	436,648.93	153,315.00	(283,333.93)	(65)
118-54-540-554.49-25	Other Current Charges Homeowner Subsidy	282,500.00	287,818.80	.00	280,694.00	204,420.00	(76,274.00)	(27)
118-54-540-554.49-26	Other Current Charges Rental Assistance	81,104.65	62,014.00	126,181.76	102,210.00	102,210.00	.00	
118-54-540-554.49-50	Other Current Charges Advertising	187.65	139.59	191.29	200.00	300.00	100.00	50
118-54-540-554.49-90	Other Current Charges Other Current Charges	10.60	186.30	95.40	119.00	119.00	.00	
118-54-540-554.54-13	Books Pubs Subs & Memberships Memberships	400.00	200.00	200.00	200.00	200.00	.00	
118-54-540-554.54-30	Books Pubs Subs & Memberships Training & Education Costs	1,140.00	1,902.34	1,408.49	1,000.00	1,000.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$402,242.80	\$452,072.31	\$167,033.10	\$821,905.93	\$462,398.00	(\$359,507.93)	(44%)
Activity 554 - Housing & Urban Development Totals		\$454,022.36	\$506,065.02	\$209,860.48	\$870,657.93	\$602,728.00	(\$267,929.93)	(31%)
Division 540 - SHIP Program State Grant Totals		\$454,022.36	\$506,065.02	\$209,860.48	\$870,657.93	\$602,728.00	(\$267,929.93)	(31%)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 118	Neighborhood Services Fund							
EXPENSE								
Department 54 - Neighborhood Services								
Division 541 - DCA-Neigh. Stabilization Prgm.								
Activity 554 - Housing & Urban Development								
<i>Capital Outlay</i>								
118-54-541-554.62-11	Capital Outlay Property Acquisition	.00	.00	.00	175,292.00	175,292.00	.00	
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$0.00	\$175,292.00	\$175,292.00	\$0.00	0%
Activity 554	Housing & Urban Development Totals	\$0.00	\$0.00	\$0.00	\$175,292.00	\$175,292.00	\$0.00	0%
Division 541	DCA-Neigh. Stabilization Prgm. Totals	\$0.00	\$0.00	\$0.00	\$175,292.00	\$175,292.00	\$0.00	0%
Division 542 - FEMA-Residential Mitigation								
Activity 554 - Housing & Urban Development								
<i>Operating Expenditures/Expenses</i>								
118-54-542-554.49-19	Other Current Charges Housing Rehabilitation	.00	.00	.00	15,052.00	15,052.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$0.00	\$0.00	\$0.00	\$15,052.00	\$15,052.00	\$0.00	0%
Activity 554	Housing & Urban Development Totals	\$0.00	\$0.00	\$0.00	\$15,052.00	\$15,052.00	\$0.00	0%
Division 542	FEMA-Residential Mitigation Totals	\$0.00	\$0.00	\$0.00	\$15,052.00	\$15,052.00	\$0.00	0%
Department 54	Neighborhood Services Totals	\$2,039,859.27	\$2,147,940.97	\$1,831,356.90	\$7,536,928.89	\$5,042,997.00	(\$2,493,931.89)	(33%)
Department 90 - Miscellaneous								
Division 900 - Miscellaneous Expenditures								
Activity 519 - Other Gen. Govt. Services								
<i>Other Uses</i>								
118-90-900-519.99-11	Other Non-Operating Contingency/Rollover cnld PO	.00	.00	.00	67,357.00	.00	(67,357.00)	(100)
	<i>Other Uses Totals</i>	\$0.00	\$0.00	\$0.00	\$67,357.00	\$0.00	(\$67,357.00)	(100%)
Activity 519	Other Gen. Govt. Services Totals	\$0.00	\$0.00	\$0.00	\$67,357.00	\$0.00	(\$67,357.00)	(100%)
Division 900	Miscellaneous Expenditures Totals	\$0.00	\$0.00	\$0.00	\$67,357.00	\$0.00	(\$67,357.00)	(100%)
Department 90	Miscellaneous Totals	\$0.00	\$0.00	\$0.00	\$67,357.00	\$0.00	(\$67,357.00)	(100%)
Department 91 - Transfers								
Division 910 - Transfers								
Activity 581 - Inter-Fund Group Xfrs Out								
<i>Other Uses</i>								
118-91-910-581.91-15	Non-Operating Transfers Transfers to General Fund (001)	24,975.00	.00	.00	.00	.00	.00	
	<i>Other Uses Totals</i>	\$24,975.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Activity 581	Inter-Fund Group Xfrs Out Totals	\$24,975.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Division 910	Transfers Totals	\$24,975.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department 91	Transfers Totals	\$24,975.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
EXPENSE TOTALS		\$2,064,834.27	\$2,147,940.97	\$1,831,356.90	\$7,604,285.89	\$5,042,997.00	(\$2,561,288.89)	(34%)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 118 - Neighborhood Services Fund Totals								
	REVENUE TOTALS	\$1,260,084.04	\$1,567,823.20	\$856,980.16	\$7,604,285.89	\$5,042,997.00	(\$2,561,288.89)	(34%)
	EXPENSE TOTALS	\$2,064,834.27	\$2,147,940.97	\$1,831,356.90	\$7,604,285.89	\$5,042,997.00	(\$2,561,288.89)	(34%)
Fund 118 - Neighborhood Services Fund Totals		(\$804,750.23)	(\$580,117.77)	(\$974,376.74)	\$0.00	\$0.00	\$0.00	+++
Fund 119 - Beautification Trust Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Miscellaneous Revenues								
119-00-000.366-101	Contributions & Donations Donations	51,139.40	57,538.70	28,032.00	100,000.00	.00	(100,000.00)	(100)
119-00-000.369-905	Other Miscellaneous Revenue Recovery Of Prior Yrs Exp	.00	.00	6.39	.00	.00	.00	
	Miscellaneous Revenues Totals	\$51,139.40	\$57,538.70	\$28,038.39	\$100,000.00	\$0.00	(\$100,000.00)	(100%)
Other Sources								
119-00-000.381-100	Inter-Fund Transfers Received from General Fund	1,067,250.00	1,119,999.96	1,481,953.00	1,616,676.00	1,616,676.00	.00	
119-00-000.381-105	Inter-Fund Transfers Received from W & S Fund	5,190.00	5,190.00	4,757.50	5,190.00	5,190.00	.00	
	Other Sources Totals	\$1,072,440.00	\$1,125,189.96	\$1,486,710.50	\$1,621,866.00	\$1,621,866.00	\$0.00	0%
Other Source, Continued								
119-00-000.301-101	Budgetary Account Prior Year Surplus	.00	.00	.00	334,757.00	513,319.00	178,562.00	53
119-00-000.303-190	Prior Year Encumbrances Prior Years Encumbrances	.00	.00	.00	3,510.00	.00	(3,510.00)	(100)
	Other Source, Continued Totals	\$0.00	\$0.00	\$0.00	\$338,267.00	\$513,319.00	\$175,052.00	52%
	Division 000 - Administration Totals	\$1,123,579.40	\$1,182,728.66	\$1,514,748.89	\$2,060,133.00	\$2,135,185.00	\$75,052.00	4%
	Department 00 - Administration Totals	\$1,123,579.40	\$1,182,728.66	\$1,514,748.89	\$2,060,133.00	\$2,135,185.00	\$75,052.00	4%
	REVENUE TOTALS	\$1,123,579.40	\$1,182,728.66	\$1,514,748.89	\$2,060,133.00	\$2,135,185.00	\$75,052.00	4%
EXPENSE								
Department 72 - Parks & Recreation								
Division 730 - Parks								
Activity 572 - Parks & Recreation								
Personnel Services								
119-72-730-572.12-10	Regular Salaries/Wages Regular Salaries/Wages	132,092.25	144,119.82	142,949.18	150,883.00	167,826.00	16,943.00	11
119-72-730-572.14-10	Overtime Overtime /Call-Out Pay	13,890.70	9,307.33	8,418.49	10,000.00	10,000.00	.00	
119-72-730-572.14-20	Overtime Reimbursable Overtime	.00	1,784.43	.00	.00	2,000.00	2,000.00	
119-72-730-572.14-30	Overtime Special Events	1,140.41	4,477.64	6,587.28	7,000.00	7,000.00	.00	
119-72-730-572.21-10	FICA Taxes Employer FICA	10,998.91	12,525.93	12,369.29	13,433.00	15,127.00	1,694.00	13
119-72-730-572.22-10	Retirement Contributions General Employees Retirement	9,561.00	10,237.00	15,509.88	12,201.00	12,177.00	(24.00)	
119-72-730-572.23-10	Life & Health Insurance Health Insurance	44,863.26	47,107.00	53,847.00	48,183.00	58,154.00	9,971.00	21
119-72-730-572.23-20	Life & Health Insurance Life Insurance	432.00	396.00	523.05	570.00	570.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 119 - Beautification Trust Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 730 - Parks								
Activity 572 - Parks & Recreation								
<i>Personnel Services</i>								
119-72-730-572.23-30	Life & Health Insurance Disability Insurance	312.08	337.59	343.08	361.00	490.00	129.00	36
119-72-730-572.24-10	Workers Compensation Workers Compensation	26,225.04	28,350.00	23,406.13	25,534.00	29,720.00	4,186.00	16
119-72-730-572.25-10	Other Employee Benefits Unemployment Compensation	105.12	105.12	96.36	105.00	105.00	.00	
119-72-730-572.27-10	Other Employee Benefits Employee Assistance Program	63.36	32.04	68.64	74.00	82.00	8.00	11
<i>Personnel Services Totals</i>		\$239,684.13	\$258,779.90	\$264,118.38	\$268,344.00	\$303,251.00	\$34,907.00	13%
<i>Operating Expenditures/Expenses</i>								
119-72-730-572.34-10	Other Contractual Services Temporary Services	4,170.00	9,881.36	10,633.09	8,000.00	8,000.00	.00	
119-72-730-572.34-90	Other Contractual Services Other Contractual Services	262,666.35	424,759.39	320,494.00	521,657.00	469,717.00	(51,940.00)	(10)
119-72-730-572.41-11	Communication Services Portable Phones / MDD	.00	207.00	.00	207.00	207.00	.00	
119-72-730-572.43-10	Utility Services Electricity	14,619.82	14,796.08	13,988.51	67,208.00	81,994.00	14,786.00	22
119-72-730-572.43-20	Utility Services Irrigation Water	194,855.47	418,387.56	546,344.95	576,856.00	503,030.00	(73,826.00)	(13)
119-72-730-572.44-45	Rentals & Leases Vehicle Rental / Garage	5,030.04	5,030.04	5,056.37	5,516.00	7,540.00	2,024.00	37
119-72-730-572.45-10	Insurance General Liability	17,619.00	19,011.00	17,426.75	29,696.00	36,389.00	6,693.00	23
119-72-730-572.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	2,252.01	523.56	2,629.56	2,450.00	2,450.00	.00	
119-72-730-572.46-12	Repair and Maintenance Service Beautification Maintenance	40,788.30	3,204.24	11,660.00	100,000.00	100,000.00	.00	
119-72-730-572.46-15	Repair and Maintenance Service Equipment Maintenance	7,210.21	5,346.70	3,066.24	11,000.00	26,000.00	15,000.00	136
119-72-730-572.46-35	Repair and Maintenance Service Irrigation Maintenance	15,943.35	21,936.06	23,256.73	20,000.00	30,000.00	10,000.00	50
119-72-730-572.46-40	Repair and Maintenance Service Other Repair Maintenance	2,914.22	4,730.51	1,500.00	5,000.00	15,000.00	10,000.00	200
119-72-730-572.48-16	Promotional Activities Employee Recognition Awards	149.35	.00	.00	500.00	500.00	.00	
119-72-730-572.49-35	Other Current Charges Share of Administrative Expense	128,496.00	125,052.00	158,695.13	173,122.00	224,940.00	51,818.00	30
119-72-730-572.52-10	Operating Supplies Fuel & Lube	4,499.98	3,001.00	2,160.13	4,000.00	3,900.00	(100.00)	(3)
119-72-730-572.52-20	Operating Supplies General Operating Supplies	5,712.13	4,856.06	6,732.50	5,800.00	7,500.00	1,700.00	29
119-72-730-572.52-27	Operating Supplies Equipment < \$5,000	4,396.10	2,148.40	.00	9,440.00	9,440.00	.00	
119-72-730-572.52-30	Operating Supplies Chemicals	8,019.49	5,585.16	1,243.96	40,827.00	40,827.00	.00	
119-72-730-572.52-33	Operating Supplies Uniform / Linen Service	2,882.72	1,336.90	4,217.79	12,000.00	12,000.00	.00	
119-72-730-572.52-35	Operating Supplies Building Materials	.00	555.19	.00	.00	.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 119	- Beautification Trust Fund							
	EXPENSE							
	Department 72 - Parks & Recreation							
	Division 730 - Parks							
	Activity 572 - Parks & Recreation							
	<i>Operating Expenditures/Expenses</i>							
119-72-730-572.52-36	Operating Supplies Janitorial Supplies	8,709.30	10,830.00	10,884.10	7,500.00	15,000.00	7,500.00	100
119-72-730-572.52-41	Operating Supplies Gardening Supplies	57,833.77	96,557.88	108,544.20	191,010.00	237,500.00	46,490.00	24
	<i>Operating Expenditures/Expenses Totals</i>	\$788,767.61	\$1,177,736.09	\$1,248,534.01	\$1,791,789.00	\$1,831,934.00	\$40,145.00	2%
	Activity 572 - Parks & Recreation Totals	\$1,028,451.74	\$1,436,515.99	\$1,512,652.39	\$2,060,133.00	\$2,135,185.00	\$75,052.00	4%
	Division 730 - Parks Totals	\$1,028,451.74	\$1,436,515.99	\$1,512,652.39	\$2,060,133.00	\$2,135,185.00	\$75,052.00	4%
	Department 72 - Parks & Recreation Totals	\$1,028,451.74	\$1,436,515.99	\$1,512,652.39	\$2,060,133.00	\$2,135,185.00	\$75,052.00	4%
	Department 91 - Transfers							
	Division 910 - Transfers							
	Activity 581 - Inter-Fund Group Xfrs Out							
	<i>Other Uses</i>							
119-91-910-581.91-15	Non-Operating Transfers Transfers to General Fund (001)	29,033.00	.00	.00	.00	.00	.00	
	<i>Other Uses Totals</i>	\$29,033.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Activity 581 - Inter-Fund Group Xfrs Out Totals	\$29,033.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Division 910 - Transfers Totals	\$29,033.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Department 91 - Transfers Totals	\$29,033.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	EXPENSE TOTALS	\$1,057,484.74	\$1,436,515.99	\$1,512,652.39	\$2,060,133.00	\$2,135,185.00	\$75,052.00	4%
Fund 119	- Beautification Trust Fund Totals							
	REVENUE TOTALS	\$1,123,579.40	\$1,182,728.66	\$1,514,748.89	\$2,060,133.00	\$2,135,185.00	\$75,052.00	4%
	EXPENSE TOTALS	\$1,057,484.74	\$1,436,515.99	\$1,512,652.39	\$2,060,133.00	\$2,135,185.00	\$75,052.00	4%
Fund 119	- Beautification Trust Fund Totals	\$66,094.66	(\$253,787.33)	\$2,096.50	\$0.00	\$0.00	\$0.00	+++
Fund 120	- Local Option Gas Tax Five Cents							
	REVENUE							
	Department 00 - Administration							
	Division 000 - Administration							
	<i>Taxes</i>							
120-00-000.312-420	State Revenue Sharing Local Option Gas Tax Five Cents	464,543.87	455,100.99	420,177.14	407,510.00	407,510.00	.00	
	<i>Taxes Totals</i>	\$464,543.87	\$455,100.99	\$420,177.14	\$407,510.00	\$407,510.00	\$0.00	0%



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 120 - Local Option Gas Tax Five Cents								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Other Source, Continued</i>								
120-00-000.303-010	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	.00	530,359.46	.00	(530,359.46)	(100)
	<i>Other Source, Continued Totals</i>	\$0.00	\$0.00	\$0.00	\$530,359.46	\$0.00	(\$530,359.46)	(100%)
	Division 000 - Administration Totals	\$464,543.87	\$455,100.99	\$420,177.14	\$937,869.46	\$407,510.00	(\$530,359.46)	(57%)
	Department 00 - Administration Totals	\$464,543.87	\$455,100.99	\$420,177.14	\$937,869.46	\$407,510.00	(\$530,359.46)	(57%)
	REVENUE TOTALS	\$464,543.87	\$455,100.99	\$420,177.14	\$937,869.46	\$407,510.00	(\$530,359.46)	(57%)
EXPENSE								
Department 41 - Public Works								
Division 340 - Streets Alleys Sidewalks								
Activity 541 - Road & Street Facilities								
<i>Capital Outlay</i>								
120-41-340-541.63-07	Capital Outlay Alleyway Maintenance	718,385.65	44,281.67	529,712.30	530,359.46	.00	(530,359.46)	(100)
	<i>Capital Outlay Totals</i>	\$718,385.65	\$44,281.67	\$529,712.30	\$530,359.46	\$0.00	(\$530,359.46)	(100%)
	Activity 541 - Road & Street Facilities Totals	\$718,385.65	\$44,281.67	\$529,712.30	\$530,359.46	\$0.00	(\$530,359.46)	(100%)
	Division 340 - Streets Alleys Sidewalks Totals	\$718,385.65	\$44,281.67	\$529,712.30	\$530,359.46	\$0.00	(\$530,359.46)	(100%)
	Department 41 - Public Works Totals	\$718,385.65	\$44,281.67	\$529,712.30	\$530,359.46	\$0.00	(\$530,359.46)	(100%)
Department 91 - Transfers								
Division 910 - Transfers								
Activity 581 - Inter-Fund Group Xfrs Out								
<i>Other Uses</i>								
120-91-910-581.91-50	Non-Operating Transfers Transfer to Gen Constr. (334)	.00	.00	373,550.87	407,510.00	407,510.00	.00	
	<i>Other Uses Totals</i>	\$0.00	\$0.00	\$373,550.87	\$407,510.00	\$407,510.00	\$0.00	0%
	Activity 581 - Inter-Fund Group Xfrs Out Totals	\$0.00	\$0.00	\$373,550.87	\$407,510.00	\$407,510.00	\$0.00	0%
	Division 910 - Transfers Totals	\$0.00	\$0.00	\$373,550.87	\$407,510.00	\$407,510.00	\$0.00	0%
	Department 91 - Transfers Totals	\$0.00	\$0.00	\$373,550.87	\$407,510.00	\$407,510.00	\$0.00	0%
	EXPENSE TOTALS	\$718,385.65	\$44,281.67	\$903,263.17	\$937,869.46	\$407,510.00	(\$530,359.46)	(57%)
Fund 120 - Local Option Gas Tax Five Cents Totals								
	REVENUE TOTALS	\$464,543.87	\$455,100.99	\$420,177.14	\$937,869.46	\$407,510.00	(\$530,359.46)	(57%)
	EXPENSE TOTALS	\$718,385.65	\$44,281.67	\$903,263.17	\$937,869.46	\$407,510.00	(\$530,359.46)	(57%)
Fund 120 - Local Option Gas Tax Five Cents Totals		(\$253,841.78)	\$410,819.32	(\$483,086.03)	\$0.00	\$0.00	\$0.00	+++



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 121 - Local Option Gas Tax Six Cents								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Taxes</i>								
121-00-000.312-410	State Revenue Sharing Local Option Gas Tax Six Cents	1,023,581.06	1,003,183.65	924,669.39	1,300,000.00	1,400,000.00	100,000.00	8
	<i>Taxes Totals</i>	\$1,023,581.06	\$1,003,183.65	\$924,669.39	\$1,300,000.00	\$1,400,000.00	\$100,000.00	8%
	Division 000 - Administration Totals	\$1,023,581.06	\$1,003,183.65	\$924,669.39	\$1,300,000.00	\$1,400,000.00	\$100,000.00	8%
	Department 00 - Administration Totals	\$1,023,581.06	\$1,003,183.65	\$924,669.39	\$1,300,000.00	\$1,400,000.00	\$100,000.00	8%
	REVENUE TOTALS	\$1,023,581.06	\$1,003,183.65	\$924,669.39	\$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								
<i>Other Uses</i>								
121-91-910-581.91-15	Non-Operating Transfers Transfers to General Fund (001)	1,100,000.00	1,200,000.00	1,191,666.63	1,300,000.00	1,400,000.00	100,000.00	8
	<i>Other Uses Totals</i>	\$1,100,000.00	\$1,200,000.00	\$1,191,666.63	\$1,300,000.00	\$1,400,000.00	\$100,000.00	8%
	Activity 581 - Inter-Fund Group Xfrs Out Totals	\$1,100,000.00	\$1,200,000.00	\$1,191,666.63	\$1,300,000.00	\$1,400,000.00	\$100,000.00	8%
	Division 910 - Transfers Totals	\$1,100,000.00	\$1,200,000.00	\$1,191,666.63	\$1,300,000.00	\$1,400,000.00	\$100,000.00	8%
	Department 91 - Transfers Totals	\$1,100,000.00	\$1,200,000.00	\$1,191,666.63	\$1,300,000.00	\$1,400,000.00	\$100,000.00	8%
	EXPENSE TOTALS	\$1,100,000.00	\$1,200,000.00	\$1,191,666.63	\$1,300,000.00	\$1,400,000.00	\$100,000.00	8%
Fund 121 - Local Option Gas Tax Six Cents Totals								
	REVENUE TOTALS	\$1,023,581.06	\$1,003,183.65	\$924,669.39	\$1,300,000.00	\$1,400,000.00	\$100,000.00	8%
	EXPENSE TOTALS	\$1,100,000.00	\$1,200,000.00	\$1,191,666.63	\$1,300,000.00	\$1,400,000.00	\$100,000.00	8%
Fund 121 - Local Option Gas Tax Six Cents Totals		(\$76,418.94)	(\$196,816.35)	(\$266,997.24)	\$0.00	\$0.00	\$0.00	+++



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Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 122 - Caron Foundation Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Miscellaneous Revenues</i>								
122-00-000.361-100	Interest & Other Earnings Interest Investments	.00	.00	24,143.68	.00	.00	.00	
	<i>Miscellaneous Revenues Totals</i>	\$0.00	\$0.00	\$24,143.68	\$0.00	\$0.00	\$0.00	+++
	Division 000 - Administration Totals	\$0.00	\$0.00	\$24,143.68	\$0.00	\$0.00	\$0.00	+++
	Department 00 - Administration Totals	\$0.00	\$0.00	\$24,143.68	\$0.00	\$0.00	\$0.00	+++
	REVENUE TOTALS	\$0.00	\$0.00	\$24,143.68	\$0.00	\$0.00	\$0.00	+++
Fund 122 - Caron Foundation Fund Totals								
	REVENUE TOTALS	\$0.00	\$0.00	\$24,143.68	\$0.00	\$0.00	\$0.00	+++
Fund 122 - Caron Foundation Fund Totals								
	REVENUE TOTALS	\$0.00	\$0.00	\$24,143.68	\$0.00	\$0.00	\$0.00	+++
Fund 123 - Opioid Settlement Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Miscellaneous Revenues</i>								
123-00-000.361-100	Interest & Other Earnings Interest Investments	.00	.00	8,487.50	.00	.00	.00	
123-00-000.369-330	Other Miscellaneous Revenue Settlements Revenue	.00	.00	.00	158,000.00	180,000.00	22,000.00	14
	<i>Miscellaneous Revenues Totals</i>	\$0.00	\$0.00	\$8,487.50	\$158,000.00	\$180,000.00	\$22,000.00	14%
	Division 000 - Administration Totals	\$0.00	\$0.00	\$8,487.50	\$158,000.00	\$180,000.00	\$22,000.00	14%
	Department 00 - Administration Totals	\$0.00	\$0.00	\$8,487.50	\$158,000.00	\$180,000.00	\$22,000.00	14%
	REVENUE TOTALS	\$0.00	\$0.00	\$8,487.50	\$158,000.00	\$180,000.00	\$22,000.00	14%
EXPENSE								
Department 21 - Police								
Division 711 - Special Programs								
Activity 529 - Other Public Safety								
<i>Operating Expenditures/Expenses</i>								
123-21-711-529.34-90	Other Contractual Services Other Contractual Services	.00	.00	.00	78,000.00	90,000.00	12,000.00	15
	<i>Operating Expenditures/Expenses Totals</i>	\$0.00	\$0.00	\$0.00	\$78,000.00	\$90,000.00	\$12,000.00	15%
	Activity 529 - Other Public Safety Totals	\$0.00	\$0.00	\$0.00	\$78,000.00	\$90,000.00	\$12,000.00	15%
	Division 711 - Special Programs Totals	\$0.00	\$0.00	\$0.00	\$78,000.00	\$90,000.00	\$12,000.00	15%
	Department 21 - Police Totals	\$0.00	\$0.00	\$0.00	\$78,000.00	\$90,000.00	\$12,000.00	15%



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Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 123 - Opioid Settlement Fund								
EXPENSE								
Department 22 - Fire								
Division 711 - Special Programs								
Activity 529 - Other Public Safety								
<i>Operating Expenditures/Expenses</i>								
123-22-711-529.34-90	Other Contractual Services Other Contractual Services	.00	.00	.00	80,000.00	90,000.00	10,000.00	13
	<i>Operating Expenditures/Expenses Totals</i>	\$0.00	\$0.00	\$0.00	\$80,000.00	\$90,000.00	\$10,000.00	13%
	Activity 529 - Other Public Safety Totals	\$0.00	\$0.00	\$0.00	\$80,000.00	\$90,000.00	\$10,000.00	13%
	Division 711 - Special Programs Totals	\$0.00	\$0.00	\$0.00	\$80,000.00	\$90,000.00	\$10,000.00	13%
	Department 22 - Fire Totals	\$0.00	\$0.00	\$0.00	\$80,000.00	\$90,000.00	\$10,000.00	13%
	EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$158,000.00	\$180,000.00	\$22,000.00	14%
Fund 123 - Opioid Settlement Fund Totals								
	REVENUE TOTALS	\$0.00	\$0.00	\$8,487.50	\$158,000.00	\$180,000.00	\$22,000.00	14%
	EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$158,000.00	\$180,000.00	\$22,000.00	14%
	Fund 123 - Opioid Settlement Fund Totals	\$0.00	\$0.00	\$8,487.50	\$0.00	\$0.00	\$0.00	+++
Fund 125 - Building Permit Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Permits Fees and Special Assessments</i>								
125-00-000.322-000	Building Permits Building Permit Fees	6,830,258.65	6,538,259.60	6,217,084.80	8,000,000.00	5,000,000.00	(3,000,000.00)	(38)
125-00-000.322-005	Building Permits Electrical Permits	912,738.75	809,323.50	722,482.35	650,000.00	500,000.00	(150,000.00)	(23)
125-00-000.322-010	Building Permits Plumbing Permits	533,461.50	418,075.50	372,471.00	400,000.00	400,000.00	.00	
125-00-000.322-015	Building Permits Air Cond/Heating Permits	757,377.70	634,797.25	586,322.75	550,000.00	550,000.00	.00	
125-00-000.322-045	Building Permits Sign Permits	24,248.06	17,385.30	21,675.99	20,000.00	20,000.00	.00	
125-00-000.329-001	Permits Shutter Permits	.00	.00	.00	15,000.00	15,000.00	.00	
125-00-000.329-003	Permits Enclosure Permits	.00	.00	.00	18,000.00	12,000.00	(6,000.00)	(33)
125-00-000.329-007	Permits Gas Permits	.00	.00	.00	80,000.00	75,000.00	(5,000.00)	(6)
125-00-000.329-025	Permits Roof Permits	.00	917,900.00	807,310.55	600,000.00	750,000.00	150,000.00	25
125-00-000.329-042	Permits Pool Permits	.00	.00	.00	180,000.00	200,000.00	20,000.00	11
125-00-000.329-063	Permits Milestone Inspection Fees	.00	.00	7,850.00	.00	.00	.00	
	<i>Permits Fees and Special Assessments Totals</i>	\$9,058,084.66	\$9,335,741.15	\$8,735,197.44	\$10,513,000.00	\$7,522,000.00	(\$2,991,000.00)	(28%)
<i>Judgements, Fines, and Forfeitures</i>								
125-00-000.351-936	Other Fines and Judgements Penalties-Bldg Reinspection	61,700.00	49,999.99	38,301.25	60,000.00	60,000.00	.00	
125-00-000.351-937	Other Fines and Judgements Penalty-No Bldg Permit	43,192.00	7,046.00	1,024.00	50,000.00	50,000.00	.00	
	<i>Judgements, Fines, and Forfeitures Totals</i>	\$104,892.00	\$57,045.99	\$39,325.25	\$110,000.00	\$110,000.00	\$0.00	0%



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 125 - Building Permit Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Miscellaneous Revenues</i>								
125-00-000.361-100	Interest & Other Earnings Interest Investments	47,870.36	73,062.49	59,036.61	51,120.00	51,120.00	.00	
125-00-000.361-400	Interest & Other Earnings Appreciation/Gain on Sale	10,073.96	54,323.14	.00	.00	.00	.00	
	<i>Miscellaneous Revenues Totals</i>	\$57,944.32	\$127,385.63	\$59,036.61	\$51,120.00	\$51,120.00	\$0.00	0%
<i>Other Sources</i>								
125-00-000.383-200	Installment Purchase & Capital Lease SBITAs	343,456.12	.00	.00	.00	.00	.00	
	<i>Other Sources Totals</i>	\$343,456.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<i>Other Source, Continued</i>								
125-00-000.301-100	Budgetary Account Prior Year Surplus	.00	.00	.00	4,090,061.00	12,860,415.00	8,770,354.00	214
125-00-000.303-012	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	.00	144,628.99	.00	(144,628.99)	(100)
	<i>Other Source, Continued Totals</i>	\$0.00	\$0.00	\$0.00	\$4,234,689.99	\$12,860,415.00	\$8,625,725.01	204%
	Division 000 - Administration Totals	\$9,564,377.10	\$9,520,172.77	\$8,833,559.30	\$14,908,809.99	\$20,543,535.00	\$5,634,725.01	38%
	Department 00 - Administration Totals	\$9,564,377.10	\$9,520,172.77	\$8,833,559.30	\$14,908,809.99	\$20,543,535.00	\$5,634,725.01	38%
	REVENUE TOTALS	\$9,564,377.10	\$9,520,172.77	\$8,833,559.30	\$14,908,809.99	\$20,543,535.00	\$5,634,725.01	38%
EXPENSE								
Department 26 - Development Services								
Division 220 - Building Inspection								
Activity 524 - Protective Inspections								
<i>Personnel Services</i>								
125-26-220-524.12-10	Regular Salaries/Wages Regular Salaries/Wages	2,298,711.96	2,577,910.75	2,736,437.71	2,892,574.00	4,437,879.00	1,545,305.00	53
125-26-220-524.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	24,693.89	17,911.77	9,449.86	208,000.00	208,000.00	.00	
125-26-220-524.13-10	Other Salaries/ Wages Part Time Wages	45,484.64	48,525.51	49,784.43	100,000.00	100,000.00	.00	
125-26-220-524.14-10	Overtime Overtime /Call-Out Pay	191,927.39	181,915.41	255,399.14	200,000.00	250,000.00	50,000.00	25
125-26-220-524.15-20	Special Pay Car Allowance	1,584.00	1,584.00	1,584.00	1,584.00	5,280.00	3,696.00	233
125-26-220-524.15-40	Special Pay Educational/Certification	19,500.00	18,290.00	17,200.00	18,000.00	16,800.00	(1,200.00)	(7)
125-26-220-524.15-50	Special Pay Incentive Pay	.00	10,000.00	.00	.00	.00	.00	
125-26-220-524.21-10	FICA Taxes Employer FICA	194,687.14	216,276.62	231,334.73	234,178.00	368,798.00	134,620.00	57
125-26-220-524.22-10	Retirement Contributions General Employees Retirement	168,539.00	180,452.00	267,999.82	215,071.00	268,168.00	53,097.00	25
125-26-220-524.22-20	Retirement Contributions ICMA Contributions	10,110.10	11,828.42	12,800.28	13,628.00	15,969.00	2,341.00	17
125-26-220-524.23-10	Life & Health Insurance Health Insurance	579,914.15	629,659.00	574,081.10	479,216.00	958,565.00	479,349.00	100
125-26-220-524.23-20	Life & Health Insurance Life Insurance	5,715.12	6,532.96	8,800.34	8,041.00	14,419.00	6,378.00	79



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 125 - Building Permit Fund								
EXPENSE								
Department	26 - Development Services							
Division	220 - Building Inspection							
Activity	524 - Protective Inspections							
<i>Personnel Services</i>								
125-26-220-524.23-30	Life & Health Insurance Disability Insurance	5,337.01	5,946.69	6,508.55	7,630.00	12,957.00	5,327.00	70
125-26-220-524.24-10	Workers Compensation Workers Compensation	12,210.00	13,200.00	10,898.25	11,889.00	13,837.00	1,948.00	16
125-26-220-524.25-10	Other Employee Benefits Unemployment Compensation	1,053.00	1,158.12	1,150.22	1,447.00	1,846.00	399.00	28
125-26-220-524.27-10	Other Employee Benefits Employee Assistance Program	606.64	339.69	790.16	1,030.00	1,441.00	411.00	40
<i>Personnel Services Totals</i>		\$3,560,074.04	\$3,921,530.94	\$4,184,218.59	\$4,392,288.00	\$6,673,959.00	\$2,281,671.00	52%
<i>Operating Expenditures/Expenses</i>								
125-26-220-524.31-11	Professional Services Investment Services	.00	.00	1,128.99	1,288.00	1,288.00	.00	
125-26-220-524.31-20	Professional Services Legal Services	20,934.00	53,227.88	173,603.00	200,000.00	200,000.00	.00	
125-26-220-524.31-90	Professional Services Other Professional Services	252,180.73	234,961.98	238,154.07	615,599.09	460,000.00	(155,599.09)	(25)
125-26-220-524.34-70	Other Contractual Services Photo/Microfilm Services	25,454.88	28,994.46	88,976.70	200,000.00	200,000.00	.00	
125-26-220-524.40-10	Travel & Per Diem Travel & Training	10,775.50	8,511.85	8,942.07	19,500.00	19,500.00	.00	
125-26-220-524.41-11	Communication Services Portable Phones / MDD	.00	14,342.83	.00	19,062.00	19,476.00	414.00	2
125-26-220-524.42-10	Freight & Postage Services Postage	72.14	543.04	126.24	1,150.00	750.00	(400.00)	(35)
125-26-220-524.42-20	Freight & Postage Services Express Charges / Messenger	202.23	.00	.00	350.00	350.00	.00	
125-26-220-524.44-30	Rentals & Leases Equipment	1,095.00	18,862.59	1,766.00	22,932.00	22,932.00	.00	
125-26-220-524.44-45	Rentals & Leases Vehicle Rental / Garage	30,080.04	31,479.96	58,124.00	63,408.00	67,997.00	4,589.00	7
125-26-220-524.45-10	Insurance General Liability	47,580.96	51,339.96	47,061.63	80,195.00	98,271.00	18,076.00	23
125-26-220-524.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	22,494.16	15,294.29	17,190.27	32,700.00	32,400.00	(300.00)	(1)
125-26-220-524.46-15	Repair and Maintenance Service Equipment Maintenance	1,170.00	.00	.00	.00	.00	.00	
125-26-220-524.46-40	Repair and Maintenance Service Other Repair Maintenance	53,076.42	23,684.08	675.03	202,000.00	202,000.00	.00	
125-26-220-524.48-17	Promotional Activities Refreshment / Food / Meetings	.00	61.98	175.22	600.00	600.00	.00	
125-26-220-524.49-35	Other Current Charges Share of Administrative Expense	458,412.00	643,887.96	712,296.42	777,051.00	796,517.00	19,466.00	3
125-26-220-524.51-10	Office Supplies Stationery, Paper, Forms	3,196.75	3,799.80	164.27	5,000.00	5,000.00	.00	
125-26-220-524.51-15	Office Supplies Other Office Supplies	9,135.40	7,899.10	10,722.18	7,000.00	7,000.00	.00	
125-26-220-524.51-20	Office Supplies Office Equipment < \$5,000	69,268.03	28,121.21	51,308.65	75,746.40	161,680.00	85,933.60	113
125-26-220-524.51-25	Office Supplies Computer Software	5,505.12	11,100.19	2,101.21	110,000.00	110,125.00	125.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 125 - Building Permit Fund								
EXPENSE								
Department 26 - Development Services								
Division 220 - Building Inspection								
Activity 524 - Protective Inspections								
<i>Operating Expenditures/Expenses</i>								
125-26-220-524.52-10	Operating Supplies Fuel & Lube	12,701.59	13,390.97	12,606.72	18,850.00	23,350.00	4,500.00	24
125-26-220-524.52-20	Operating Supplies General Operating Supplies	1,856.31	1,670.04	2,274.92	32,200.00	37,200.00	5,000.00	16
125-26-220-524.52-33	Operating Supplies Uniform / Linen Service	4,310.11	7,282.18	7,866.01	9,600.00	12,720.00	3,120.00	33
125-26-220-524.54-10	Books Pubs Subs & Memberships Books & Publications	.00	2,604.86	4,982.15	7,000.00	8,000.00	1,000.00	14
125-26-220-524.54-11	Books Pubs Subs & Memberships Subscriptions	240,995.99	426,334.42	.00	458,078.00	573,734.00	115,656.00	25
125-26-220-524.54-13	Books Pubs Subs & Memberships Memberships	2,212.75	1,440.00	2,560.00	5,450.00	5,450.00	.00	
125-26-220-524.54-30	Books Pubs Subs & Memberships Training & Education Costs	11,143.51	24,682.20	7,663.15	21,600.00	21,600.00	.00	
125-26-220-524.54-40	Books Pubs Subs & Memberships Tuition Reimbursement	.00	.00	.00	.00	3,000.00	3,000.00	
<i>Operating Expenditures/Expenses Totals</i>		\$1,283,853.62	\$1,653,517.83	\$1,450,468.90	\$2,986,359.49	\$3,090,940.00	\$104,580.51	4%
<i>Capital Outlay</i>								
125-26-220-524.63-33	Capital Outlay Facility Improvements	.00	32,904.00	67,011.58	5,925,246.00	10,155,507.00	4,230,261.00	71
125-26-220-524.64-20	Machinery & Equipment Automotive	38,216.00	194,465.00	187,565.00	225,000.00	170,000.00	(55,000.00)	(24)
125-26-220-524.68-10	Capital Outlay Software	.00	.00	423,171.92	23,287.50	.00	(23,287.50)	(100)
125-26-220-524.68-50	Capital Outlay SBITAs	343,456.12	.00	.00	.00	.00	.00	
<i>Capital Outlay Totals</i>		\$381,672.12	\$227,369.00	\$677,748.50	\$6,173,533.50	\$10,325,507.00	\$4,151,973.50	67%
<i>Other Uses</i>								
125-26-220-524.99-01	Other Non-Operating Contingency	.00	.00	.00	1,000,000.00	.00	(1,000,000.00)	(100)
<i>Other Uses Totals</i>		\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$0.00	(\$1,000,000.00)	(100%)
Activity 524 - Protective Inspections Totals		\$5,225,599.78	\$5,802,417.77	\$6,312,435.99	\$14,552,180.99	\$20,090,406.00	\$5,538,225.01	38%
Division 220 - Building Inspection Totals		\$5,225,599.78	\$5,802,417.77	\$6,312,435.99	\$14,552,180.99	\$20,090,406.00	\$5,538,225.01	38%
Department 26 - Development Services Totals		\$5,225,599.78	\$5,802,417.77	\$6,312,435.99	\$14,552,180.99	\$20,090,406.00	\$5,538,225.01	38%
Department 85 - Debt Service								
Division 850 - Debt Service								
Activity 517 - Debt Service Payments								
<i>Debt Service</i>								
125-85-850-517.71-60	Debt Service Principal SBITAs	94,111.42	91,491.11	.00	.00	92,000.00	92,000.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 125 - Building Permit Fund								
EXPENSE								
Department 85 - Debt Service								
Division 850 - Debt Service								
Activity 517 - Debt Service Payments								
Debt Service								
125-85-850-517.72-60	Debt Service Interest SBITAs	7,163.64	4,169.33	.00	.00	4,500.00	4,500.00	
	<i>Debt Service Totals</i>	\$101,275.06	\$95,660.44	\$0.00	\$0.00	\$96,500.00	\$96,500.00	+++
Activity 517 - Debt Service Payments	Totals	\$101,275.06	\$95,660.44	\$0.00	\$0.00	\$96,500.00	\$96,500.00	+++
Division 850 - Debt Service	Totals	\$101,275.06	\$95,660.44	\$0.00	\$0.00	\$96,500.00	\$96,500.00	+++
Department 85 - Debt Service	Totals	\$101,275.06	\$95,660.44	\$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								
125-91-910-581.91-15	Non-Operating Transfers Transfers to General Fund (001)	288,000.00	790,368.00	326,909.88	356,629.00	356,629.00	.00	
	<i>Other Uses Totals</i>	\$288,000.00	\$790,368.00	\$326,909.88	\$356,629.00	\$356,629.00	\$0.00	0%
Activity 581 - Inter-Fund Group Xfrs Out	Totals	\$288,000.00	\$790,368.00	\$326,909.88	\$356,629.00	\$356,629.00	\$0.00	0%
Division 910 - Transfers	Totals	\$288,000.00	\$790,368.00	\$326,909.88	\$356,629.00	\$356,629.00	\$0.00	0%
Department 91 - Transfers	Totals	\$288,000.00	\$790,368.00	\$326,909.88	\$356,629.00	\$356,629.00	\$0.00	0%
	EXPENSE TOTALS	\$5,614,874.84	\$6,688,446.21	\$6,639,345.87	\$14,908,809.99	\$20,543,535.00	\$5,634,725.01	38%
Fund 125 - Building Permit Fund	Totals							
	REVENUE TOTALS	\$9,564,377.10	\$9,520,172.77	\$8,833,559.30	\$14,908,809.99	\$20,543,535.00	\$5,634,725.01	38%
	EXPENSE TOTALS	\$5,614,874.84	\$6,688,446.21	\$6,639,345.87	\$14,908,809.99	\$20,543,535.00	\$5,634,725.01	38%
Fund 125 - Building Permit Fund	Totals	\$3,949,502.26	\$2,831,726.56	\$2,194,213.43	\$0.00	\$0.00	\$0.00	+++



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 220 - GO Bond Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Taxes								
220-00-000.311-100	Ad Valorem Taxes Current Ad Valorem Taxes	2,158,620.99	2,161,901.56	588,304.42	580,056.00	576,700.00	(3,356.00)	(1)
220-00-000.311-200	Ad Valorem Taxes Delinquent Ad Valorem Taxes	4,136.83	1,651.42	2,627.76	.00	.00	.00	
	<i>Taxes Totals</i>	<u>\$2,162,757.82</u>	<u>\$2,163,552.98</u>	<u>\$590,932.18</u>	<u>\$580,056.00</u>	<u>\$576,700.00</u>	<u>(\$3,356.00)</u>	<u>(1%)</u>
	Division 000 - Administration Totals	<u>\$2,162,757.82</u>	<u>\$2,163,552.98</u>	<u>\$590,932.18</u>	<u>\$580,056.00</u>	<u>\$576,700.00</u>	<u>(\$3,356.00)</u>	<u>(1%)</u>
	Department 00 - Administration Totals	<u>\$2,162,757.82</u>	<u>\$2,163,552.98</u>	<u>\$590,932.18</u>	<u>\$580,056.00</u>	<u>\$576,700.00</u>	<u>(\$3,356.00)</u>	<u>(1%)</u>
	REVENUE TOTALS	<u>\$2,162,757.82</u>	<u>\$2,163,552.98</u>	<u>\$590,932.18</u>	<u>\$580,056.00</u>	<u>\$576,700.00</u>	<u>(\$3,356.00)</u>	<u>(1%)</u>
EXPENSE								
Department 85 - Debt Service								
Division 850 - Debt Service								
Activity 517 - Debt Service Payments								
Debt Service								
220-85-850-517.71-35	Debt Service Principal 2005 G.O.B	1,080,000.00	1,135,000.00	.00	.00	.00	.00	
220-85-850-517.71-36	Debt Service Principal 2013 G.O.B.	935,000.00	960,000.00	.00	.00	.00	.00	
220-85-850-517.71-37	Debt Service Principal 2024 GO Bonds	.00	.00	155,000.00	155,000.00	165,000.00	10,000.00	6
220-85-850-517.72-35	Debt Service Interest 2005 G.O.B	84,484.15	28,623.74	.00	.00	.00	.00	
220-85-850-517.72-36	Debt Service Interest 2013 G.O.B.	30,976.75	10,416.00	.00	425,056.00	.00	(425,056.00)	(100)
220-85-850-517.72-37	Debt Service Interest 2024 GO Bonds	.00	.00	424,110.55	.00	411,700.00	411,700.00	
	<i>Debt Service Totals</i>	<u>\$2,130,460.90</u>	<u>\$2,134,039.74</u>	<u>\$579,110.55</u>	<u>\$580,056.00</u>	<u>\$576,700.00</u>	<u>(\$3,356.00)</u>	<u>(1%)</u>
	Activity 517 - Debt Service Payments Totals	<u>\$2,130,460.90</u>	<u>\$2,134,039.74</u>	<u>\$579,110.55</u>	<u>\$580,056.00</u>	<u>\$576,700.00</u>	<u>(\$3,356.00)</u>	<u>(1%)</u>
	Division 850 - Debt Service Totals	<u>\$2,130,460.90</u>	<u>\$2,134,039.74</u>	<u>\$579,110.55</u>	<u>\$580,056.00</u>	<u>\$576,700.00</u>	<u>(\$3,356.00)</u>	<u>(1%)</u>
	Department 85 - Debt Service Totals	<u>\$2,130,460.90</u>	<u>\$2,134,039.74</u>	<u>\$579,110.55</u>	<u>\$580,056.00</u>	<u>\$576,700.00</u>	<u>(\$3,356.00)</u>	<u>(1%)</u>
	EXPENSE TOTALS	<u>\$2,130,460.90</u>	<u>\$2,134,039.74</u>	<u>\$579,110.55</u>	<u>\$580,056.00</u>	<u>\$576,700.00</u>	<u>(\$3,356.00)</u>	<u>(1%)</u>
	Fund 220 - GO Bond Fund Totals							
	REVENUE TOTALS	<u>\$2,162,757.82</u>	<u>\$2,163,552.98</u>	<u>\$590,932.18</u>	<u>\$580,056.00</u>	<u>\$576,700.00</u>	<u>(\$3,356.00)</u>	<u>(1%)</u>
	EXPENSE TOTALS	<u>\$2,130,460.90</u>	<u>\$2,134,039.74</u>	<u>\$579,110.55</u>	<u>\$580,056.00</u>	<u>\$576,700.00</u>	<u>(\$3,356.00)</u>	<u>(1%)</u>
	Fund 220 - GO Bond Fund Totals	<u>\$32,296.92</u>	<u>\$29,513.24</u>	<u>\$11,821.63</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 223 - Utility Tax Debt Service Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Other Sources</i>								
223-00-000.381-110	Inter-Fund Transfers Rcvd from Gen Fnd/2015 Ut Rev Re	3,428,900.00	3,434,900.04	3,148,658.37	3,434,900.00	3,428,900.00	(6,000.00)	
	<i>Other Sources Totals</i>	\$3,428,900.00	\$3,434,900.04	\$3,148,658.37	\$3,434,900.00	\$3,428,900.00	(\$6,000.00)	0%
	Division 000 - Administration Totals	\$3,428,900.00	\$3,434,900.04	\$3,148,658.37	\$3,434,900.00	\$3,428,900.00	(\$6,000.00)	0%
	Department 00 - Administration Totals	\$3,428,900.00	\$3,434,900.04	\$3,148,658.37	\$3,434,900.00	\$3,428,900.00	(\$6,000.00)	0%
	REVENUE TOTALS	\$3,428,900.00	\$3,434,900.04	\$3,148,658.37	\$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								
<i>Debt Service</i>								
223-85-850-517.71-49	Debt Service Principal 2015 Util Rev Ref/Imp Bnd	2,280,000.00	2,400,000.00	2,520,000.00	2,520,000.00	2,640,000.00	120,000.00	5
223-85-850-517.72-49	Debt Service Interest 2015 Util Rev Ref/Imp Bnd	1,148,900.00	1,034,900.00	914,900.00	914,900.00	788,900.00	(126,000.00)	(14)
	<i>Debt Service Totals</i>	\$3,428,900.00	\$3,434,900.00	\$3,434,900.00	\$3,434,900.00	\$3,428,900.00	(\$6,000.00)	0%
	Activity 517 - Debt Service Payments Totals	\$3,428,900.00	\$3,434,900.00	\$3,434,900.00	\$3,434,900.00	\$3,428,900.00	(\$6,000.00)	0%
	Division 850 - Debt Service Totals	\$3,428,900.00	\$3,434,900.00	\$3,434,900.00	\$3,434,900.00	\$3,428,900.00	(\$6,000.00)	0%
	Department 85 - Debt Service Totals	\$3,428,900.00	\$3,434,900.00	\$3,434,900.00	\$3,434,900.00	\$3,428,900.00	(\$6,000.00)	0%
	EXPENSE TOTALS	\$3,428,900.00	\$3,434,900.00	\$3,434,900.00	\$3,434,900.00	\$3,428,900.00	(\$6,000.00)	0%
Fund 223 - Utility Tax Debt Service Fund Totals								
	REVENUE TOTALS	\$3,428,900.00	\$3,434,900.04	\$3,148,658.37	\$3,434,900.00	\$3,428,900.00	(\$6,000.00)	0%
	EXPENSE TOTALS	\$3,428,900.00	\$3,434,900.00	\$3,434,900.00	\$3,434,900.00	\$3,428,900.00	(\$6,000.00)	0%
Fund 223 - Utility Tax Debt Service Fund Totals		\$0.00	\$0.04	(\$286,241.63)	\$0.00	\$0.00	\$0.00	+++
Fund 332 - Beach Restoration Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Intergovernmental Revenue</i>								
332-00-000.334-700	State Grants Shore Protection Project	235,177.21	.00	.00	9,456,500.00	50,000.00	(9,406,500.00)	(99)
332-00-000.337-106	Local Grants PBC Cost Share - Full Beach Rest	.00	.00	.00	3,782,600.00	.00	(3,782,600.00)	(100)
	<i>Intergovernmental Revenue Totals</i>	\$235,177.21	\$0.00	\$0.00	\$13,239,100.00	\$50,000.00	(\$13,189,100.00)	(100%)



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 332 - Beach Restoration Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Other Sources</i>								
332-00-000.381-100	Inter-Fund Transfers Received from General Fund	500,000.00	390,000.00	.00	.00	.00	.00	
332-00-000.381-130	Inter-Fund Transfers Received from General Const. Fd	.00	.00	5,331,018.88	5,815,657.00	.00	(5,815,657.00)	(100)
	<i>Other Sources Totals</i>	<u>\$500,000.00</u>	<u>\$390,000.00</u>	<u>\$5,331,018.88</u>	<u>\$5,815,657.00</u>	<u>\$0.00</u>	<u>(\$5,815,657.00)</u>	<u>(100%)</u>
<i>Other Source, Continued</i>								
332-00-000.301-032	Budgetary Account Prior Year Surplus	.00	.00	.00	266,858.00	364,873.00	98,015.00	37
332-00-000.303-032	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	.00	315,777.77	.00	(315,777.77)	(100)
	<i>Other Source, Continued Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$582,635.77</u>	<u>\$364,873.00</u>	<u>(\$217,762.77)</u>	<u>(37%)</u>
	Division 000 - Administration Totals	<u>\$735,177.21</u>	<u>\$390,000.00</u>	<u>\$5,331,018.88</u>	<u>\$19,637,392.77</u>	<u>\$414,873.00</u>	<u>(\$19,222,519.77)</u>	<u>(98%)</u>
	Department 00 - Administration Totals	<u>\$735,177.21</u>	<u>\$390,000.00</u>	<u>\$5,331,018.88</u>	<u>\$19,637,392.77</u>	<u>\$414,873.00</u>	<u>(\$19,222,519.77)</u>	<u>(98%)</u>
	REVENUE TOTALS	<u>\$735,177.21</u>	<u>\$390,000.00</u>	<u>\$5,331,018.88</u>	<u>\$19,637,392.77</u>	<u>\$414,873.00</u>	<u>(\$19,222,519.77)</u>	<u>(98%)</u>
EXPENSE								
Department 41 - Public Works								
Division 363 - Beach Renourishment								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
332-41-363-572.31-10	Professional Services Engineering/Architectural	2,078.91	.00	.00	111,853.10	.00	(111,853.10)	(100)
332-41-363-572.34-90	Other Contractual Services Other Contractual Services	554,311.13	363,765.81	256,178.63	574,514.67	376,848.00	(197,666.67)	(34)
332-41-363-572.40-10	Travel & Per Diem Travel & Training	531.66	2,929.24	1,766.75	5,300.00	5,300.00	.00	
332-41-363-572.46-40	Repair and Maintenance Service Other Repair Maintenance	4,862.80	.00	.00	12,700.00	12,700.00	.00	
332-41-363-572.54-13	Books Pubs Subs & Memberships Memberships	7,000.00	.00	10,525.00	13,025.00	13,025.00	.00	
332-41-363-572.54-30	Books Pubs Subs & Memberships Training & Education Costs	900.00	7,000.00	1,650.00	7,000.00	7,000.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	<u>\$569,684.50</u>	<u>\$373,695.05</u>	<u>\$270,120.38</u>	<u>\$724,392.77</u>	<u>\$414,873.00</u>	<u>(\$309,519.77)</u>	<u>(43%)</u>
<i>Capital Outlay</i>								
332-41-363-572.63-90	Capital Outlay Other Improvements	.00	.00	5,400,000.00	18,913,000.00	.00	(18,913,000.00)	(100)
	<i>Capital Outlay Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,400,000.00</u>	<u>\$18,913,000.00</u>	<u>\$0.00</u>	<u>(\$18,913,000.00)</u>	<u>(100%)</u>
	Activity 572 - Parks & Recreation Totals	<u>\$569,684.50</u>	<u>\$373,695.05</u>	<u>\$5,670,120.38</u>	<u>\$19,637,392.77</u>	<u>\$414,873.00</u>	<u>(\$19,222,519.77)</u>	<u>(98%)</u>
	Division 363 - Beach Renourishment Totals	<u>\$569,684.50</u>	<u>\$373,695.05</u>	<u>\$5,670,120.38</u>	<u>\$19,637,392.77</u>	<u>\$414,873.00</u>	<u>(\$19,222,519.77)</u>	<u>(98%)</u>
	Department 41 - Public Works Totals	<u>\$569,684.50</u>	<u>\$373,695.05</u>	<u>\$5,670,120.38</u>	<u>\$19,637,392.77</u>	<u>\$414,873.00</u>	<u>(\$19,222,519.77)</u>	<u>(98%)</u>
	EXPENSE TOTALS	<u>\$569,684.50</u>	<u>\$373,695.05</u>	<u>\$5,670,120.38</u>	<u>\$19,637,392.77</u>	<u>\$414,873.00</u>	<u>(\$19,222,519.77)</u>	<u>(98%)</u>
Fund 332 - Beach Restoration Fund Totals								



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
	REVENUE TOTALS	\$735,177.21	\$390,000.00	\$5,331,018.88	\$19,637,392.77	\$414,873.00	(\$19,222,519.77)	(98%)
	EXPENSE TOTALS	\$569,684.50	\$373,695.05	\$5,670,120.38	\$19,637,392.77	\$414,873.00	(\$19,222,519.77)	(98%)
Fund 332 - Beach Restoration Fund	Totals	\$165,492.71	\$16,304.95	(\$339,101.50)	\$0.00	\$0.00	\$0.00	+++
Fund 334 - General Construction Fund	REVENUE							
Department	00 - Administration							
Division	000 - Administration							
	<i>Intergovernmental Revenue</i>							
334-00-000.331-003	Federal Grants Police Technology- RT Crime Cntr	.00	.00	.00	963,000.00	.00	(963,000.00)	(100)
334-00-000.331-005	Federal Grants USDOT FHWA SS4A	.00	.00	.00	.00	240,000.00	240,000.00	
334-00-000.331-120	Federal Grants Lowson Blvd- Dover Road to US-1	119,523.69	3,795,130.37	.00	.00	.00	.00	
334-00-000.334-001	State Grants Fire Blocking Unit	.00	.00	.00	.00	.00	.00	
334-00-000.334-011	State Grants FDEP Tropic Isle Roadway	1,203,335.04	.00	(439,042.31)	.00	.00	.00	
334-00-000.334-014	State Grants FDEP Catherine Strong Park	42,627.00	.00	.00	.00	.00	.00	
334-00-000.334-017	State Grants FDEP Citywide Wastop Check Valve	.00	.00	253,225.80	.00	.00	.00	
334-00-000.334-300	State Grants FDOT State Grant	.00	7,380.67	9.74	.00	.00	.00	
334-00-000.334-400	State Grants FDOT Barwick Rd Compl Street	.00	244.05	1,297,297.52	.00	.00	.00	
334-00-000.334-402	State Grants FDOT Lindell Blvd Compl Street	.00	232.30	1,188,597.68	.00	.00	.00	
334-00-000.334-406	State Grants FDOT Germantown Road	.00	.00	222.90	.00	.00	.00	
334-00-000.334-950	State Grants Other State Grants	.00	.00	.00	11,669,086.00	1,525,000.00	(10,144,086.00)	(87)
	<i>Intergovernmental Revenue Totals</i>	\$1,365,485.73	\$3,802,987.39	\$2,300,311.33	\$12,632,086.00	\$1,765,000.00	(\$10,867,086.00)	(86%)
	<i>Miscellaneous Revenues</i>							
334-00-000.361-100	Interest & Other Earnings Interest Investments	.00	678,455.34	501,097.52	.00	.00	.00	
334-00-000.361-102	Interest & Other Earnings Interest Investments	555,713.07	.00	.00	.00	.00	.00	
334-00-000.361-400	Interest & Other Earnings Appreciation/Gain on Sale	39,106.98	210,881.76	.00	.00	.00	.00	
334-00-000.366-012	Contributions & Donations CRA - Alleyway Maintenance	1,497,092.00	.00	.00	.00	.00	.00	
334-00-000.366-112	Contributions & Donations Tri Rail / Bus Stop Shelters	.00	.00	.00	110,620.00	.00	(110,620.00)	(100)
334-00-000.366-148	Contributions & Donations CRA - Osceola Neigh Imp	1,407,971.43	.00	.00	62,000.00	.00	(62,000.00)	(100)
334-00-000.366-163	Contributions & Donations CRA-Pompey Park Master Plan	.00	.00	.00	27,700,000.00	25,000,000.00	(2,700,000.00)	(10)
334-00-000.366-164	Contributions & Donations CRA Contribution	.00	1,325,902.50	.00	1,035,000.00	1,200,000.00	165,000.00	16
334-00-000.366-173	Contributions & Donations CRA-Merritt Park	.00	.00	.00	150,000.00	.00	(150,000.00)	(100)
334-00-000.366-182	Contributions & Donations CRA-NW Neighborhood Redesign	161,720.00	410,606.15	.00	8,435,007.00	15,600,000.00	7,164,993.00	85



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 334 - General Construction Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Miscellaneous Revenues</i>								
334-00-000.366-185	Contributions & Donations CRA - Wayfinding Signage Project	1,253,265.00	(1,253,265.00)	.00	.00	.00	.00	
334-00-000.366-186	Contributions & Donations CRA - Crest Theatre Auditorium	.00	.00	.00	500,000.00	.00	(500,000.00)	(100)
334-00-000.366-187	Contributions & Donations CRA - Carver Square Park	.00	.00	.00	360,000.00	.00	(360,000.00)	(100)
334-00-000.369-905	Other Miscellaneous Revenue Recovery Of Prior Yrs Exp	3,156.79	.05	.00	.00	.00	.00	
	<i>Miscellaneous Revenues Totals</i>	\$4,918,025.27	\$1,372,580.80	\$501,097.52	\$38,352,627.00	\$41,800,000.00	\$3,447,373.00	9%
<i>Other Sources</i>								
334-00-000.381-100	Inter-Fund Transfers Received from General Fund	3,350,000.00	7,281,492.04	.00	69,572.00	.00	(69,572.00)	(100)
334-00-000.381-121	Inter-Fund Transfers Received from LOGT Fund	.00	.00	373,550.87	407,510.00	1,807,510.00	1,400,000.00	344
334-00-000.383-200	Installment Purchase & Capital Lease SBITAs	1,989,284.58	984,897.01	.00	4,941,421.00	.00	(4,941,421.00)	(100)
334-00-000.384-100	Debt Proceeds Revenue Note Proceeds	.00	.00	.00	.00	7,621,881.00	7,621,881.00	
334-00-000.389-800	Grants/Donations Capital Contributions	.00	.00	.00	12,062,822.00	3,262,491.00	(8,800,331.00)	(73)
	<i>Other Sources Totals</i>	\$5,339,284.58	\$8,266,389.05	\$373,550.87	\$17,481,325.00	\$12,691,882.00	(\$4,789,443.00)	(27%)
<i>Other Source, Continued</i>								
334-00-000.301-034	Budgetary Account Prior Year Surplus	.00	.00	.00	389,325.29	.00	(389,325.29)	(100)
334-00-000.303-034	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	.00	18,694,143.41	.00	(18,694,143.41)	(100)
	<i>Other Source, Continued Totals</i>	\$0.00	\$0.00	\$0.00	\$19,083,468.70	\$0.00	(\$19,083,468.70)	(100%)
	Division 000 - Administration Totals	\$11,622,795.58	\$13,441,957.24	\$3,174,959.72	\$87,549,506.70	\$56,256,882.00	(\$31,292,624.70)	(36%)
	Department 00 - Administration Totals	\$11,622,795.58	\$13,441,957.24	\$3,174,959.72	\$87,549,506.70	\$56,256,882.00	(\$31,292,624.70)	(36%)
	REVENUE TOTALS	\$11,622,795.58	\$13,441,957.24	\$3,174,959.72	\$87,549,506.70	\$56,256,882.00	(\$31,292,624.70)	(36%)
EXPENSE								
Department 21 - Police								
Division 110 - Support Bureau								
Activity 521 - Law Enforcement								
<i>Operating Expenditures/Expenses</i>								
334-21-110-521.46-43	Repair and Maintenance Service Other Repair & Maint - 2015BP	260,229.62	.00	.00	.00	.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$260,229.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++



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Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 334 - General Construction Fund								
EXPENSE								
Department 21 - Police								
Division 110 - Support Bureau								
Activity 521 - Law Enforcement								
<i>Capital Outlay</i>								
334-21-110-521.63-90	Capital Outlay Other Improvements	.00	.00	.00	963,000.00	525,000.00	(438,000.00)	(45)
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$0.00	\$963,000.00	\$525,000.00	(\$438,000.00)	(45%)
	Activity 521 - Law Enforcement Totals	\$260,229.62	\$0.00	\$0.00	\$963,000.00	\$525,000.00	(\$438,000.00)	(45%)
	Division 110 - Support Bureau Totals	\$260,229.62	\$0.00	\$0.00	\$963,000.00	\$525,000.00	(\$438,000.00)	(45%)
Division 150 - Operations								
Activity 521 - Law Enforcement								
<i>Operating Expenditures/Expenses</i>								
334-21-150-521.52-20	Operating Supplies General Operating Supplies	73,815.60	.00	.00	.00	.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$73,815.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<i>Capital Outlay</i>								
334-21-150-521.63-91	Capital Outlay Other Improvements 2015 BP	14,851.00	.00	.00	.00	.00	.00	
334-21-150-521.64-90	Machinery & Equipment Other Machinery / Equipment	199,227.20	.00	.00	.00	.00	.00	
	<i>Capital Outlay Totals</i>	\$214,078.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Activity 521 - Law Enforcement Totals	\$287,893.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Division 150 - Operations Totals	\$287,893.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Department 21 - Police Totals	\$548,123.42	\$0.00	\$0.00	\$963,000.00	\$525,000.00	(\$438,000.00)	(45%)
Department 22 - Fire								
Division 000 - Administration								
Activity 522 - Fire Control								
<i>Operating Expenditures/Expenses</i>								
334-22-000-522.46-40	Repair and Maintenance Service Other Repair Maintenance	.00	.00	.00	.00	93,882.00	93,882.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$93,882.00	\$93,882.00	+++
<i>Capital Outlay</i>								
334-22-000-522.64-90	Machinery & Equipment Other Machinery / Equipment	.00	.00	.00	.00	.00	.00	
	<i>Capital Outlay Totals</i>	\$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	+++



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 334 - General Construction Fund								
EXPENSE								
Department 41 - Public Works								
Division 000 - Administration								
Activity 522 - Fire Control								
<i>Operating Expenditures/Expenses</i>								
334-41-000-522.46-20	Repair and Maintenance Service Building Maintenance	91,565.00	.00	.00	.00	.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	<u>\$91,565.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	Activity 522 - Fire Control Totals	\$91,565.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Activity 539 - Other Physical Environment								
<i>Operating Expenditures/Expenses</i>								
334-41-000-539.46-40	Repair and Maintenance Service Other Repair Maintenance	45,982.16	.00	.00	.00	.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	<u>\$45,982.16</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	Activity 539 - Other Physical Environment Totals	\$45,982.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Division 000 - Administration Totals	\$137,547.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Division 340 - Streets Alleys Sidewalks								
Activity 541 - Road & Street Facilities								
<i>Operating Expenditures/Expenses</i>								
334-41-340-541.31-90	Professional Services Other Professional Services	2,179.35	94,746.03	872,180.74	1,230,594.37	.00	(1,230,594.37)	(100)
334-41-340-541.46-02	Repair and Maintenance Service Bus Shelters	10,240.00	4,140.00	9,930.00	110,620.00	.00	(110,620.00)	(100)
334-41-340-541.46-40	Repair and Maintenance Service Other Repair Maintenance	213,671.70	90,652.12	289,768.10	784,630.00	.00	(784,630.00)	(100)
334-41-340-541.46-43	Repair and Maintenance Service Other Repair & Maint - 2015BP	.00	54,707.46	98,218.18	103,220.12	.00	(103,220.12)	(100)
	<i>Operating Expenditures/Expenses Totals</i>	<u>\$226,091.05</u>	<u>\$244,245.61</u>	<u>\$1,270,097.02</u>	<u>\$2,229,064.49</u>	<u>\$0.00</u>	<u>(\$2,229,064.49)</u>	<u>(100%)</u>
<i>Capital Outlay</i>								
334-41-340-541.63-05	Capital Outlay Germantown Rd Improvements	461,764.69	551,725.07	673,728.80	6,546,305.24	575,000.00	(5,971,305.24)	(91)
334-41-340-541.63-20	Capital Outlay Osceola Pk / Other Landscp Beaut	1,402,348.60	902,532.08	664,499.05	884,490.02	.00	(884,490.02)	(100)
334-41-340-541.63-28	Capital Outlay Pompey Pk/Community Ctr	.00	.00	92,859.35	30,419,620.00	25,000,000.00	(5,419,620.00)	(18)
334-41-340-541.63-90	Capital Outlay Other Improvements	.00	218,416.65	51,467.00	206,583.35	3,142,000.00	2,935,416.65	1,421
334-41-340-541.68-08	Capital Outlay FDOT Barwick Rd Compl Street	418,655.01	564,138.00	3,076,358.39	7,218,693.25	2,346,000.00	(4,872,693.25)	(68)
334-41-340-541.68-14	Capital Outlay FDOT Lindell Blvd Loop	.00	255,067.71	39,532.66	1,324,874.29	2,750,000.00	1,425,125.71	108
334-41-340-541.68-19	Capital Outlay NE 3Rd Street Scape Improvmt	22,498.62	.00	.00	.00	.00	.00	
334-41-340-541.68-38	Capital Outlay FDOT Lindell Blvd Compl Street	127,313.56	1,719,468.79	3,998,274.31	8,969,407.80	800,000.00	(8,169,407.80)	(91)
334-41-340-541.68-39	Capital Outlay FDOT Lowson/Mil/Cong/SE 6th Ave	3,297,353.55	1,530,187.29	326,878.51	1,057,685.72	.00	(1,057,685.72)	(100)



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 334 - General Construction Fund								
EXPENSE								
Department 41 - Public Works								
Division 340 - Streets Alleys Sidewalks								
Activity 541 - Road & Street Facilities								
<i>Capital Outlay</i>								
334-41-340-541.68-45	Capital Outlay George Bush Blvd Roadway Reconst	.00	34,161.50	.00	.00	.00	.00	
334-41-340-541.68-47	Capital Outlay Sidewalks Improvements	.00	679,992.49	.00	.00	.00	.00	
334-41-340-541.68-66	Capital Outlay S Swinton-SW/E 1St Signal	.00	(4,964.65)	.00	.00	.00	.00	
334-41-340-541.68-86	Capital Outlay Alley Improvements	557,570.64	4,964.65	25,000.00	25,000.00	.00	(25,000.00)	(100)
334-41-340-541.69-01	Capital Outlay SW Alleys	29,333.00	382,491.97	1,045,680.93	1,085,267.01	.00	(1,085,267.01)	(100)
334-41-340-541.69-47	Capital Outlay NW Neighborhood Redesign	470,925.51	410,606.15	93,440.39	9,540,378.96	15,600,000.00	6,059,621.04	64
<i>Capital Outlay Totals</i>		\$6,787,763.18	\$7,248,787.70	\$10,087,719.39	\$67,278,305.64	\$50,213,000.00	(\$17,065,305.64)	(25%)
Activity 541 - Road & Street Facilities Totals		\$7,013,854.23	\$7,493,033.31	\$11,357,816.41	\$69,507,370.13	\$50,213,000.00	(\$19,294,370.13)	(28%)
Division 340 - Streets Alleys Sidewalks Totals		\$7,013,854.23	\$7,493,033.31	\$11,357,816.41	\$69,507,370.13	\$50,213,000.00	(\$19,294,370.13)	(28%)
Department 41 - Public Works Totals		\$7,151,401.39	\$7,493,033.31	\$11,357,816.41	\$69,507,370.13	\$50,213,000.00	(\$19,294,370.13)	(28%)
Department 72 - Parks & Recreation								
Division 000 - Administration								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
334-72-000-572.46-40	Repair and Maintenance Service Other Repair Maintenance	1,902.50	.00	.00	.00	.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$1,902.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Activity 572 - Parks & Recreation Totals		\$1,902.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Division 000 - Administration Totals		\$1,902.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Division 715 - Beach Improvement								
Activity 572 - Parks & Recreation								
<i>Capital Outlay</i>								
334-72-715-572.63-90	Capital Outlay Other Improvements	.00	.00	.00	.00	275,000.00	275,000.00	
<i>Capital Outlay Totals</i>		\$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								
<i>Operating Expenditures/Expenses</i>								
334-72-730-572.46-40	Repair and Maintenance Service Other Repair Maintenance	22,100.00	.00	.00	.00	.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$22,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 334 - General Construction Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 730 - Parks								
Activity 572 - Parks & Recreation								
<i>Capital Outlay</i>								
334-72-730-572.63-90	Capital Outlay Other Improvements	.00	15,780.00	593,299.49	598,429.50	.00	(598,429.50)	(100)
334-72-730-572.63-91	Capital Outlay Other Improvements 2015 BP	133,450.98	9,447.00	9,000.00	9,000.00	.00	(9,000.00)	(100)
	<i>Capital Outlay Totals</i>	\$133,450.98	\$25,227.00	\$602,299.49	\$607,429.50	\$0.00	(\$607,429.50)	(100%)
	Activity 572 - Parks & Recreation Totals	\$155,550.98	\$25,227.00	\$602,299.49	\$607,429.50	\$0.00	(\$607,429.50)	(100%)
	Division 730 - Parks Totals	\$155,550.98	\$25,227.00	\$602,299.49	\$607,429.50	\$0.00	(\$607,429.50)	(100%)
Division 736 - Pompey Park								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
334-72-736-572.46-40	Repair and Maintenance Service Other Repair Maintenance	.00	8,719.81	.00	.00	.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$0.00	\$8,719.81	\$0.00	\$0.00	\$0.00	\$0.00	+++
<i>Capital Outlay</i>								
334-72-736-572.62-10	Capital Outlay Buildings	272,042.14	3,233.00	.00	599,861.42	.00	(599,861.42)	(100)
334-72-736-572.63-90	Capital Outlay Other Improvements	104,030.00	197,034.19	194,036.54	625,216.92	.00	(625,216.92)	(100)
	<i>Capital Outlay Totals</i>	\$376,072.14	\$200,267.19	\$194,036.54	\$1,225,078.34	\$0.00	(\$1,225,078.34)	(100%)
	Activity 572 - Parks & Recreation Totals	\$376,072.14	\$208,987.00	\$194,036.54	\$1,225,078.34	\$0.00	(\$1,225,078.34)	(100%)
	Division 736 - Pompey Park Totals	\$376,072.14	\$208,987.00	\$194,036.54	\$1,225,078.34	\$0.00	(\$1,225,078.34)	(100%)
Division 737 - Catherine Strong								
Activity 572 - Parks & Recreation								
<i>Capital Outlay</i>								
334-72-737-572.63-90	Capital Outlay Other Improvements	42,627.00	.00	.00	.00	.00	.00	
	<i>Capital Outlay Totals</i>	\$42,627.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Activity 572 - Parks & Recreation Totals	\$42,627.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Division 737 - Catherine Strong Totals	\$42,627.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 334 - General Construction Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 772 - Improvements								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
334-72-772-572.46-40	Repair and Maintenance Service Other Repair Maintenance	96,167.84	.00	.00	.00	.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$96,167.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<i>Capital Outlay</i>								
334-72-772-572.63-40	Capital Outlay Merrit Park Shade Structure	.00	.00	.00	150,000.00	.00	(150,000.00)	(100)
334-72-772-572.63-41	Capital Outlay Carver Square Park	.00	.00	.00	360,000.00	.00	(360,000.00)	(100)
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$0.00	\$510,000.00	\$0.00	(\$510,000.00)	(100%)
	Activity 572 - Parks & Recreation Totals	\$96,167.84	\$0.00	\$0.00	\$510,000.00	\$0.00	(\$510,000.00)	(100%)
	Division 772 - Improvements Totals	\$96,167.84	\$0.00	\$0.00	\$510,000.00	\$0.00	(\$510,000.00)	(100%)
	Department 72 - Parks & Recreation Totals	\$672,320.46	\$234,214.00	\$796,336.03	\$2,342,507.84	\$275,000.00	(\$2,067,507.84)	(88%)
Department 75 - Recreation Facilities								
Division 300 - Capital Outlay								
Activity 575 - Special Recreation Facilities								
<i>Capital Outlay</i>								
334-75-300-575.62-02	Capital Outlay Building Improvements	.00	.00	225.25	500,000.00	3,500,000.00	3,000,000.00	600
334-75-300-575.63-06	Capital Outlay Golf Course Renovations	.00	.00	988,001.66	1,336,528.00	.00	(1,336,528.00)	(100)
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$988,226.91	\$1,836,528.00	\$3,500,000.00	\$1,663,472.00	91%
	Activity 575 - Special Recreation Facilities Totals	\$0.00	\$0.00	\$988,226.91	\$1,836,528.00	\$3,500,000.00	\$1,663,472.00	91%
	Division 300 - Capital Outlay Totals	\$0.00	\$0.00	\$988,226.91	\$1,836,528.00	\$3,500,000.00	\$1,663,472.00	91%
Division 770 - Tennis Centers								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
334-75-770-575.46-40	Repair and Maintenance Service Other Repair Maintenance	274,999.14	.00	.00	.00	.00	.00	
334-75-770-575.46-43	Repair and Maintenance Service Other Repair & Maint - 2015BP	36,344.54	.00	.00	.00	.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$311,343.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Activity 575 - Special Recreation Facilities Totals	\$311,343.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Division 770 - Tennis Centers Totals	\$311,343.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Department 75 - Recreation Facilities Totals	\$311,343.68	\$0.00	\$988,226.91	\$1,836,528.00	\$3,500,000.00	\$1,663,472.00	91%



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 334 - General Construction Fund								
EXPENSE								
Department 85 - Debt Service								
Division 850 - Debt Service								
Activity 517 - Debt Service Payments								
<i>Debt Service</i>								
334-85-850-517.71-50	Debt Service Principal Lease/Purchase	175,341.47	.00	.00	650,000.00	.00	(650,000.00)	(100)
334-85-850-517.71-60	Debt Service Principal SBITAs	537,866.24	678,477.85	.00	.00	.00	.00	
334-85-850-517.72-50	Debt Service Interest Lease-Purchase	8,230.53	.00	.00	.00	.00	.00	
334-85-850-517.72-60	Debt Service Interest SBITAs	4,130.99	60,802.99	.00	.00	.00	.00	
	<i>Debt Service Totals</i>	<u>\$725,569.23</u>	<u>\$739,280.84</u>	<u>\$0.00</u>	<u>\$650,000.00</u>	<u>\$0.00</u>	<u>(\$650,000.00)</u>	<u>(100%)</u>
Activity	517 - Debt Service Payments Totals	<u>\$725,569.23</u>	<u>\$739,280.84</u>	<u>\$0.00</u>	<u>\$650,000.00</u>	<u>\$0.00</u>	<u>(\$650,000.00)</u>	<u>(100%)</u>
	Division 850 - Debt Service Totals	<u>\$725,569.23</u>	<u>\$739,280.84</u>	<u>\$0.00</u>	<u>\$650,000.00</u>	<u>\$0.00</u>	<u>(\$650,000.00)</u>	<u>(100%)</u>
	Department 85 - Debt Service Totals	<u>\$725,569.23</u>	<u>\$739,280.84</u>	<u>\$0.00</u>	<u>\$650,000.00</u>	<u>\$0.00</u>	<u>(\$650,000.00)</u>	<u>(100%)</u>
Department 90 - Miscellaneous								
Division 260 - Renewal & Replacement								
Activity 519 - Other Gen. Govt. Services								
<i>Operating Expenditures/Expenses</i>								
334-90-260-519.34-90	Other Contractual Services Other Contractual Services	1,590.00	32,078.50	.00	.00	.00	.00	
334-90-260-519.46-20	Repair and Maintenance Service Building Maintenance	.00	2,858.00	59,285.50	62,142.00	.00	(62,142.00)	(100)
334-90-260-519.46-21	Repair and Maintenance Service Building Maintenance 2015 BP	.00	387.99	.00	.00	.00	.00	
334-90-260-519.46-40	Repair and Maintenance Service Other Repair Maintenance	.00	544,353.15	21,435.00	186,032.30	.00	(186,032.30)	(100)
334-90-260-519.51-20	Office Supplies Office Equipment < \$5,000	423.50	123,364.00	.00	.00	.00	.00	
334-90-260-519.51-21	Office Supplies Office Equip < 5000 - 2015 BP	641,923.75	.00	.00	.00	.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	<u>\$643,937.25</u>	<u>\$703,041.64</u>	<u>\$80,720.50</u>	<u>\$248,174.30</u>	<u>\$0.00</u>	<u>(\$248,174.30)</u>	<u>(100%)</u>
<i>Capital Outlay</i>								
334-90-260-519.63-90	Capital Outlay Other Improvements	1,112,758.71	293,545.19	.00	.00	.00	.00	
334-90-260-519.64-11	Machinery & Equipment Computer Equipment	.00	.00	163,497.41	225,000.00	.00	(225,000.00)	(100)
334-90-260-519.64-90	Machinery & Equipment Other Machinery / Equipment	71,319.29	414,251.92	90,673.61	92,149.23	.00	(92,149.23)	(100)
334-90-260-519.68-10	Capital Outlay Software	.00	147,066.32	527,750.06	4,998,016.20	.00	(4,998,016.20)	(100)
	<i>Capital Outlay Totals</i>	<u>\$1,184,078.00</u>	<u>\$854,863.43</u>	<u>\$781,921.08</u>	<u>\$5,315,165.43</u>	<u>\$0.00</u>	<u>(\$5,315,165.43)</u>	<u>(100%)</u>
Activity	519 - Other Gen. Govt. Services Totals	<u>\$1,828,015.25</u>	<u>\$1,557,905.07</u>	<u>\$862,641.58</u>	<u>\$5,563,339.73</u>	<u>\$0.00</u>	<u>(\$5,563,339.73)</u>	<u>(100%)</u>
	Division 260 - Renewal & Replacement Totals	<u>\$1,828,015.25</u>	<u>\$1,557,905.07</u>	<u>\$862,641.58</u>	<u>\$5,563,339.73</u>	<u>\$0.00</u>	<u>(\$5,563,339.73)</u>	<u>(100%)</u>



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 334 - General Construction Fund								
EXPENSE								
Department	90 - Miscellaneous							
Division	530 - Neighborhood Improvement							
Activity	541 - Road & Street Facilities							
<i>Capital Outlay</i>								
334-90-530-541.63-90	Capital Outlay Other Improvements	.00	.00	.00	.00	1,300,000.00	1,300,000.00	
	<i>Capital Outlay Totals</i>	\$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							
<i>Operating Expenditures/Expenses</i>								
334-90-790-579.46-20	Repair and Maintenance Service Building Maintenance	.00	6,500.00	.00	500,000.00	.00	(500,000.00)	(100)
	<i>Operating Expenditures/Expenses Totals</i>	\$0.00	\$6,500.00	\$0.00	\$500,000.00	\$0.00	(\$500,000.00)	(100%)
Activity	579 - Other Culture/Recreation Totals	\$0.00	\$6,500.00	\$0.00	\$500,000.00	\$0.00	(\$500,000.00)	(100%)
Division	790 - Old School Square Totals	\$0.00	\$6,500.00	\$0.00	\$500,000.00	\$0.00	(\$500,000.00)	(100%)
Division	900 - Miscellaneous Expenditures							
Activity	519 - Other Gen. Govt. Services							
<i>Operating Expenditures/Expenses</i>								
334-90-900-519.31-11	Professional Services Investment Services	5,277.98	4,000.47	4,382.56	5,000.00	.00	(5,000.00)	(100)
334-90-900-519.31-90	Professional Services Other Professional Services	2,000.00	2,000.00	.00	2,500.00	350,000.00	347,500.00	13,900
	<i>Operating Expenditures/Expenses Totals</i>	\$7,277.98	\$6,000.47	\$4,382.56	\$7,500.00	\$350,000.00	\$342,500.00	4567%
<i>Capital Outlay</i>								
334-90-900-519.68-48	Capital Outlay Software Development Services	44,942.26	145,729.76	71,065.00	119,604.00	.00	(119,604.00)	(100)
334-90-900-519.68-50	Capital Outlay SBITAs	1,989,284.58	1,134,975.01	.00	.00	.00	.00	
	<i>Capital Outlay Totals</i>	\$2,034,226.84	\$1,280,704.77	\$71,065.00	\$119,604.00	\$0.00	(\$119,604.00)	(100%)
<i>Other Uses</i>								
334-90-900-519.99-01	Other Non-Operating Contingency	3,980.46	(882,170.00)	.00	.00	.00	.00	
	<i>Other Uses Totals</i>	\$3,980.46	(\$882,170.00)	\$0.00	\$0.00	\$0.00	\$0.00	+++
Activity	519 - Other Gen. Govt. Services Totals	\$2,045,485.28	\$404,535.24	\$75,447.56	\$127,104.00	\$350,000.00	\$222,896.00	175%
Division	900 - Miscellaneous Expenditures Totals	\$2,045,485.28	\$404,535.24	\$75,447.56	\$127,104.00	\$350,000.00	\$222,896.00	175%
Department	90 - Miscellaneous Totals	\$3,873,500.53	\$1,968,940.31	\$938,089.14	\$6,190,443.73	\$1,650,000.00	(\$4,540,443.73)	(73%)



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 334 - General Construction Fund								
EXPENSE								
Department 91 - Transfers								
Division 910 - Transfers								
Activity 581 - Inter-Fund Group Xfrs Out								
<i>Other Uses</i>								
334-91-910-581.91-77	Non-Operating Transfers Transfers to Beach Rest Fnd (332)	.00	.00	5,331,018.99	5,815,657.00	.00	(5,815,657.00)	(100)
334-91-910-581.91-81	Non-Operating Transfers Transfers to Garage Fund (501)	.00	.00	244,000.00	244,000.00	.00	(244,000.00)	(100)
<i>Other Uses Totals</i>		\$0.00	\$0.00	\$5,575,018.99	\$6,059,657.00	\$0.00	(\$6,059,657.00)	(100%)
Activity	581 - Inter-Fund Group Xfrs Out Totals	\$0.00	\$0.00	\$5,575,018.99	\$6,059,657.00	\$0.00	(\$6,059,657.00)	(100%)
	Division 910 - Transfers Totals	\$0.00	\$0.00	\$5,575,018.99	\$6,059,657.00	\$0.00	(\$6,059,657.00)	(100%)
	Department 91 - Transfers Totals	\$0.00	\$0.00	\$5,575,018.99	\$6,059,657.00	\$0.00	(\$6,059,657.00)	(100%)
EXPENSE TOTALS		\$13,282,258.71	\$10,435,468.46	\$19,655,487.48	\$87,549,506.70	\$56,256,882.00	(\$31,292,624.70)	(36%)
Fund 334 - General Construction Fund Totals								
REVENUE TOTALS		\$11,622,795.58	\$13,441,957.24	\$3,174,959.72	\$87,549,506.70	\$56,256,882.00	(\$31,292,624.70)	(36%)
EXPENSE TOTALS		\$13,282,258.71	\$10,435,468.46	\$19,655,487.48	\$87,549,506.70	\$56,256,882.00	(\$31,292,624.70)	(36%)
Fund 334 - General Construction Fund Totals		(\$1,659,463.13)	\$3,006,488.78	(\$16,480,527.76)	\$0.00	\$0.00	\$0.00	+++
Fund 377 - One Cent Sales Tax								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Intergovernmental Revenue</i>								
377-00-000.331-005	Federal Grants USDOT FHWA SS4A	.00	.00	.00	240,000.00	.00	(240,000.00)	(100)
377-00-000.334-010	State Grants Atlantic Dunes Park Improvements	300,000.00	.00	.00	.00	.00	.00	
377-00-000.335-181	State Revenue Sharing One Cent Sales Tax Distr	6,553,948.71	6,674,438.92	6,431,573.07	6,000,000.00	6,422,765.00	422,765.00	7
<i>Intergovernmental Revenue Totals</i>		\$6,853,948.71	\$6,674,438.92	\$6,431,573.07	\$6,240,000.00	\$6,422,765.00	\$182,765.00	3%
<i>Miscellaneous Revenues</i>								
377-00-000.361-100	Interest & Other Earnings Interest Investments	.00	907,517.39	500,894.80	.00	900,000.00	900,000.00	
377-00-000.361-102	Interest & Other Earnings Interest Investments	783,075.61	.00	.00	450,000.00	.00	(450,000.00)	(100)
<i>Miscellaneous Revenues Totals</i>		\$783,075.61	\$907,517.39	\$500,894.80	\$450,000.00	\$900,000.00	\$450,000.00	100%
<i>Other Sources</i>								
377-00-000.383-200	Installment Purchase & Capital Lease SBITAs	.00	180,850.83	.00	.00	.00	.00	
<i>Other Sources Totals</i>		\$0.00	\$180,850.83	\$0.00	\$0.00	\$0.00	\$0.00	+++



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 377 - One Cent Sales Tax								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Other Source, Continued</i>								
377-00-000.301-101	Budgetary Account Prior Year Surplus	.00	.00	.00	8,740,180.00	.00	(8,740,180.00)	(100)
377-00-000.303-010	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	.00	10,887,537.21	.00	(10,887,537.21)	(100)
	<i>Other Source, Continued Totals</i>	\$0.00	\$0.00	\$0.00	\$19,627,717.21	\$0.00	(\$19,627,717.21)	(100%)
	Division 000 - Administration Totals	\$7,637,024.32	\$7,762,807.14	\$6,932,467.87	\$26,317,717.21	\$7,322,765.00	(\$18,994,952.21)	(72%)
	Department 00 - Administration Totals	\$7,637,024.32	\$7,762,807.14	\$6,932,467.87	\$26,317,717.21	\$7,322,765.00	(\$18,994,952.21)	(72%)
	REVENUE TOTALS	\$7,637,024.32	\$7,762,807.14	\$6,932,467.87	\$26,317,717.21	\$7,322,765.00	(\$18,994,952.21)	(72%)
EXPENSE								
Department 22 - Fire								
Division 000 - Administration								
Activity 522 - Fire Control								
<i>Capital Outlay</i>								
377-22-000-522.62-23	Capital Outlay Fire Station #3 Rebuild	1,550,317.97	6,356,119.58	5,455,750.07	7,259,564.93	.00	(7,259,564.93)	(100)
	<i>Capital Outlay Totals</i>	\$1,550,317.97	\$6,356,119.58	\$5,455,750.07	\$7,259,564.93	\$0.00	(\$7,259,564.93)	(100%)
	Activity 522 - Fire Control Totals	\$1,550,317.97	\$6,356,119.58	\$5,455,750.07	\$7,259,564.93	\$0.00	(\$7,259,564.93)	(100%)
	Division 000 - Administration Totals	\$1,550,317.97	\$6,356,119.58	\$5,455,750.07	\$7,259,564.93	\$0.00	(\$7,259,564.93)	(100%)
	Department 22 - Fire Totals	\$1,550,317.97	\$6,356,119.58	\$5,455,750.07	\$7,259,564.93	\$0.00	(\$7,259,564.93)	(100%)
Department 39 - Cemetery								
Division 000 - Administration								
Activity 539 - Other Physical Environment								
<i>Capital Outlay</i>								
377-39-000-539.62-05	Capital Outlay Cemetery Mausoleum	.00	.00	.00	1,561,423.00	.00	(1,561,423.00)	(100)
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$0.00	\$1,561,423.00	\$0.00	(\$1,561,423.00)	(100%)
	Activity 539 - Other Physical Environment Totals	\$0.00	\$0.00	\$0.00	\$1,561,423.00	\$0.00	(\$1,561,423.00)	(100%)
	Division 000 - Administration Totals	\$0.00	\$0.00	\$0.00	\$1,561,423.00	\$0.00	(\$1,561,423.00)	(100%)
	Department 39 - Cemetery Totals	\$0.00	\$0.00	\$0.00	\$1,561,423.00	\$0.00	(\$1,561,423.00)	(100%)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 377 - One Cent Sales Tax								
EXPENSE								
Department 41 - Public Works								
Division 340 - Streets Alleys Sidewalks								
Activity 541 - Road & Street Facilities								
<i>Operating Expenditures/Expenses</i>								
377-41-340-541.53-15	Road Materials & Supplies Repairs / Other Road Materials	.04	51,497.05	.00	.00	.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$0.04	\$51,497.05	\$0.00	\$0.00	\$0.00	\$0.00	+++
<i>Capital Outlay</i>								
377-41-340-541.63-03	Capital Outlay Roadway Restoration	1,253,738.85	587,791.69	256,553.68	318,748.82	.00	(318,748.82)	(100)
377-41-340-541.63-04	Capital Outlay Island Drive Bridge Maintenance	382,080.69	.00	.00	.00	.00	.00	
377-41-340-541.63-11	Capital Outlay Bikepaths/Sidewalks	123,310.62	.00	5,075.00	5,075.00	.00	(5,075.00)	(100)
377-41-340-541.63-90	Capital Outlay Other Improvements	10,588.00	32,640.75	1,688,182.73	8,871,177.75	.00	(8,871,177.75)	(100)
377-41-340-541.68-01	Capital Outlay Catherine Dr & Linton Bld Inters	71,930.62	593,515.88	100,412.25	412,763.09	.00	(412,763.09)	(100)
377-41-340-541.68-02	Capital Outlay Swinton Av- NE 4th St to NW 22nd	178,972.13	.00	.00	.00	.00	.00	
377-41-340-541.68-03	Capital Outlay Tropic Isles	633,930.33	419,962.63	322,972.67	568,934.15	.00	(568,934.15)	(100)
377-41-340-541.68-08	Capital Outlay FDOT Barwick Rd Compl Street	.00	.00	180.60	140,000.00	.00	(140,000.00)	(100)
377-41-340-541.68-14	Capital Outlay FDOT Lindell Blvd Loop	.00	.00	.00	739,947.00	.00	(739,947.00)	(100)
377-41-340-541.68-18	Capital Outlay NE 2 Ave/Seacrest Beautific Impr	.00	.00	.00	346,016.00	.00	(346,016.00)	(100)
377-41-340-541.68-50	Capital Outlay SBITAs	.00	180,850.83	.00	.00	.00	.00	
377-41-340-541.68-80	Capital Outlay Swinton & Atlantic Inters	.00	83,087.90	297,973.95	803,544.79	.00	(803,544.79)	(100)
377-41-340-541.69-41	Capital Outlay Marine Way Seawall Constr	159,719.75	141,046.89	.00	59,120.00	.00	(59,120.00)	(100)
	<i>Capital Outlay Totals</i>	\$2,814,270.99	\$2,038,896.57	\$2,671,350.88	\$12,265,326.60	\$0.00	(\$12,265,326.60)	(100%)
Activity 541 - Road & Street Facilities Totals		\$2,814,271.03	\$2,090,393.62	\$2,671,350.88	\$12,265,326.60	\$0.00	(\$12,265,326.60)	(100%)
Division 340 - Streets Alleys Sidewalks Totals		\$2,814,271.03	\$2,090,393.62	\$2,671,350.88	\$12,265,326.60	\$0.00	(\$12,265,326.60)	(100%)
Division 361 - Project Management								
Activity 519 - Other Gen. Govt. Services								
<i>Capital Outlay</i>								
377-41-361-519.63-90	Capital Outlay Other Improvements	348,374.58	1,964,729.40	447,690.38	449,709.11	.00	(449,709.11)	(100)
	<i>Capital Outlay Totals</i>	\$348,374.58	\$1,964,729.40	\$447,690.38	\$449,709.11	\$0.00	(\$449,709.11)	(100%)
Activity 519 - Other Gen. Govt. Services Totals		\$348,374.58	\$1,964,729.40	\$447,690.38	\$449,709.11	\$0.00	(\$449,709.11)	(100%)
Division 361 - Project Management Totals		\$348,374.58	\$1,964,729.40	\$447,690.38	\$449,709.11	\$0.00	(\$449,709.11)	(100%)
Department 41 - Public Works Totals		\$3,162,645.61	\$4,055,123.02	\$3,119,041.26	\$12,715,035.71	\$0.00	(\$12,715,035.71)	(100%)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 377 - One Cent Sales Tax								
EXPENSE								
Department 72 - Parks & Recreation								
Division 715 - Beach Improvement								
Activity 572 - Parks & Recreation								
<i>Capital Outlay</i>								
377-72-715-572.63-02	Capital Outlay Atlantic Dunes Park	377,774.02	.00	.00	.00	.00	.00	
377-72-715-572.63-90	Capital Outlay Other Improvements	8,777.31	.00	220.55	675,000.00	.00	(675,000.00)	(100)
<i>Capital Outlay Totals</i>		<u>\$386,551.33</u>	<u>\$0.00</u>	<u>\$220.55</u>	<u>\$675,000.00</u>	<u>\$0.00</u>	<u>(\$675,000.00)</u>	<u>(100%)</u>
Activity 572 - Parks & Recreation Totals		\$386,551.33	\$0.00	\$220.55	\$675,000.00	\$0.00	(\$675,000.00)	(100%)
Division 715 - Beach Improvement Totals		\$386,551.33	\$0.00	\$220.55	\$675,000.00	\$0.00	(\$675,000.00)	(100%)
Division 738 - Parks Maintenance								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
377-72-738-572.46-40	Repair and Maintenance Service Other Repair Maintenance	.00	(508.17)	94,991.01	593,868.57	.00	(593,868.57)	(100)
<i>Operating Expenditures/Expenses Totals</i>		<u>\$0.00</u>	<u>(\$508.17)</u>	<u>\$94,991.01</u>	<u>\$593,868.57</u>	<u>\$0.00</u>	<u>(\$593,868.57)</u>	<u>(100%)</u>
Activity 572 - Parks & Recreation Totals		\$0.00	(\$508.17)	\$94,991.01	\$593,868.57	\$0.00	(\$593,868.57)	(100%)
Division 738 - Parks Maintenance Totals		\$0.00	(\$508.17)	\$94,991.01	\$593,868.57	\$0.00	(\$593,868.57)	(100%)
Department 72 - Parks & Recreation Totals		\$386,551.33	(\$508.17)	\$95,211.56	\$1,268,868.57	\$0.00	(\$1,268,868.57)	(100%)
Department 85 - Debt Service								
Division 850 - Debt Service								
Activity 517 - Debt Service Payments								
<i>Debt Service</i>								
377-85-850-517.71-41	Debt Service Principal 1999-Rev Bond	3,220,000.00	3,280,000.00	3,345,000.00	3,345,000.00	3,410,000.00	65,000.00	2
377-85-850-517.71-60	Debt Service Principal SBITAs	.00	46,800.00	.00	.00	.00	.00	
377-85-850-517.72-41	Debt Service Interest 1999 Rev Bond	296,450.00	232,750.00	167,825.00	167,825.00	101,626.00	(66,199.00)	(39)
377-85-850-517.72-60	Debt Service Interest SBITAs	.00	2,100.13	.00	.00	.00	.00	
<i>Debt Service Totals</i>		<u>\$3,516,450.00</u>	<u>\$3,561,650.13</u>	<u>\$3,512,825.00</u>	<u>\$3,512,825.00</u>	<u>\$3,511,626.00</u>	<u>(\$1,199.00)</u>	<u>0%</u>
Activity 517 - Debt Service Payments Totals		\$3,516,450.00	\$3,561,650.13	\$3,512,825.00	\$3,512,825.00	\$3,511,626.00	(\$1,199.00)	0%
Division 850 - Debt Service Totals		\$3,516,450.00	\$3,561,650.13	\$3,512,825.00	\$3,512,825.00	\$3,511,626.00	(\$1,199.00)	0%
Department 85 - Debt Service Totals		\$3,516,450.00	\$3,561,650.13	\$3,512,825.00	\$3,512,825.00	\$3,511,626.00	(\$1,199.00)	0%
Department 90 - Miscellaneous								
Division 260 - Renewal & Replacement								
Activity 541 - Road & Street Facilities								
<i>Operating Expenditures/Expenses</i>								
377-90-260-541.46-14	Repair and Maintenance Service Citywide Bridge Repair & Maint.	.00	12,299.18	.00	.00	.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		<u>\$0.00</u>	<u>\$12,299.18</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
Activity 541 - Road & Street Facilities Totals		\$0.00	\$12,299.18	\$0.00	\$0.00	\$0.00	\$0.00	+++
Division 260 - Renewal & Replacement Totals		\$0.00	\$12,299.18	\$0.00	\$0.00	\$0.00	\$0.00	+++



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 377 - One Cent Sales Tax								
EXPENSE								
Department 90 - Miscellaneous								
Division 900 - Miscellaneous Expenditures								
Activity 519 - Other Gen. Govt. Services								
<i>Operating Expenditures/Expenses</i>								
377-90-900-519.31-90	Professional Services Other Professional Services	95.00	.00	.00	.00	.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$95.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<i>Other Uses</i>								
377-90-900-519.99-01	Other Non-Operating Contingency	.00	.00	.00	.00	3,811,139.00	3,811,139.00	
	<i>Other Uses Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$3,811,139.00	\$3,811,139.00	+++
	Activity 519 - Other Gen. Govt. Services Totals	\$95.00	\$0.00	\$0.00	\$0.00	\$3,811,139.00	\$3,811,139.00	+++
	Division 900 - Miscellaneous Expenditures Totals	\$95.00	\$0.00	\$0.00	\$0.00	\$3,811,139.00	\$3,811,139.00	+++
	Department 90 - Miscellaneous Totals	\$95.00	\$12,299.18	\$0.00	\$0.00	\$3,811,139.00	\$3,811,139.00	+++
	EXPENSE TOTALS	\$8,616,059.91	\$13,984,683.74	\$12,182,827.89	\$26,317,717.21	\$7,322,765.00	(\$18,994,952.21)	(72%)
Fund 377 - One Cent Sales Tax Totals								
	REVENUE TOTALS	\$7,637,024.32	\$7,762,807.14	\$6,932,467.87	\$26,317,717.21	\$7,322,765.00	(\$18,994,952.21)	(72%)
	EXPENSE TOTALS	\$8,616,059.91	\$13,984,683.74	\$12,182,827.89	\$26,317,717.21	\$7,322,765.00	(\$18,994,952.21)	(72%)
Fund 377 - One Cent Sales Tax Totals								
		(\$979,035.59)	(\$6,221,876.60)	(\$5,250,360.02)	\$0.00	\$0.00	\$0.00	+++
Fund 380 - 2004 GO Bond Construction Fund								
EXPENSE								
Department 72 - Parks & Recreation								
Division 730 - Parks								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
380-72-730-572.46-40	Repair and Maintenance Service Other Repair Maintenance	59,124.00	.00	.00	.00	.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$59,124.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Activity 572 - Parks & Recreation Totals	\$59,124.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Division 730 - Parks Totals	\$59,124.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Department 72 - Parks & Recreation Totals	\$59,124.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	EXPENSE TOTALS	\$59,124.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Fund 380 - 2004 GO Bond Construction Fund Totals								
	EXPENSE TOTALS	\$59,124.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Fund 380 - 2004 GO Bond Construction Fund Totals								
		(\$59,124.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 382 - Recreation GO Bond								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Miscellaneous Revenues</i>								
382-00-000.361-100	Interest & Other Earnings Interest Investments	.00	22,118.58	401,351.58	.00	.00	.00	
	<i>Miscellaneous Revenues Totals</i>	\$0.00	\$22,118.58	\$401,351.58	\$0.00	\$0.00	\$0.00	+++
<i>Other Sources</i>								
382-00-000.384-112	Debt Proceeds Note & Bond Proceeds	.00	9,545,000.16	.00	6,300,000.00	.00	(6,300,000.00)	(100)
382-00-000.384-115	Debt Proceeds Premium on Bonds Issued	.00	450,381.00	.00	.00	.00	.00	
	<i>Other Sources Totals</i>	\$0.00	\$9,995,381.16	\$0.00	\$6,300,000.00	\$0.00	(\$6,300,000.00)	(100%)
<i>Other Source, Continued</i>								
382-00-000.301-100	Budgetary Account Prior Year Surplus	.00	.00	.00	665,656.00	4,450,000.00	3,784,344.00	569
382-00-000.303-010	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	.00	1,140,291.26	.00	(1,140,291.26)	(100)
	<i>Other Source, Continued Totals</i>	\$0.00	\$0.00	\$0.00	\$1,805,947.26	\$4,450,000.00	\$2,644,052.74	146%
	Division 000 - Administration Totals	\$0.00	\$10,017,499.74	\$401,351.58	\$8,105,947.26	\$4,450,000.00	(\$3,655,947.26)	(45%)
	Department 00 - Administration Totals	\$0.00	\$10,017,499.74	\$401,351.58	\$8,105,947.26	\$4,450,000.00	(\$3,655,947.26)	(45%)
	REVENUE TOTALS	\$0.00	\$10,017,499.74	\$401,351.58	\$8,105,947.26	\$4,450,000.00	(\$3,655,947.26)	(45%)
EXPENSE								
Department 72 - Parks & Recreation								
Division 738 - Parks Maintenance								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
382-72-738-572.46-40	Repair and Maintenance Service Other Repair Maintenance	.00	191,518.15	1,422,645.50	6,440,291.26	4,450,000.00	(1,990,291.26)	(31)
	<i>Operating Expenditures/Expenses Totals</i>	\$0.00	\$191,518.15	\$1,422,645.50	\$6,440,291.26	\$4,450,000.00	(\$1,990,291.26)	(31%)
<i>Capital Outlay</i>								
382-72-738-572.63-90	Capital Outlay Other Improvements	.00	.00	.00	1,665,656.00	.00	(1,665,656.00)	(100)
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$0.00	\$1,665,656.00	\$0.00	(\$1,665,656.00)	(100%)
	Activity 572 - Parks & Recreation Totals	\$0.00	\$191,518.15	\$1,422,645.50	\$8,105,947.26	\$4,450,000.00	(\$3,655,947.26)	(45%)
	Division 738 - Parks Maintenance Totals	\$0.00	\$191,518.15	\$1,422,645.50	\$8,105,947.26	\$4,450,000.00	(\$3,655,947.26)	(45%)
	Department 72 - Parks & Recreation Totals	\$0.00	\$191,518.15	\$1,422,645.50	\$8,105,947.26	\$4,450,000.00	(\$3,655,947.26)	(45%)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 382 - Recreation GO Bond								
EXPENSE								
Department	85 - Debt Service							
Division	850 - Debt Service							
Activity	517 - Debt Service Payments							
	<i>Debt Service</i>							
382-85-850-517.73-04	Other Debt Service Costs Bond Issue Expenses	.00	237,650.00	.00	.00	.00	.00	
	<i>Debt Service Totals</i>	\$0.00	\$237,650.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Activity	517 - Debt Service Payments Totals	\$0.00	\$237,650.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Division	850 - Debt Service Totals	\$0.00	\$237,650.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department	85 - Debt Service Totals	\$0.00	\$237,650.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	EXPENSE TOTALS	\$0.00	\$429,168.15	\$1,422,645.50	\$8,105,947.26	\$4,450,000.00	(\$3,655,947.26)	(45%)
Fund 382 - Recreation GO Bond Totals								
	REVENUE TOTALS	\$0.00	\$10,017,499.74	\$401,351.58	\$8,105,947.26	\$4,450,000.00	(\$3,655,947.26)	(45%)
	EXPENSE TOTALS	\$0.00	\$429,168.15	\$1,422,645.50	\$8,105,947.26	\$4,450,000.00	(\$3,655,947.26)	(45%)
Fund 382 - Recreation GO Bond Totals		\$0.00	\$9,588,331.59	(\$1,021,293.92)	\$0.00	\$0.00	\$0.00	+++
Fund 383 - Public Safety GO Bond								
REVENUE								
Department	00 - Administration							
Division	000 - Administration							
	<i>Other Sources</i>							
383-00-000.384-112	Debt Proceeds Note & Bond Proceeds	.00	.00	.00	3,400,000.00	13,652,890.00	10,252,890.00	302
	<i>Other Sources Totals</i>	\$0.00	\$0.00	\$0.00	\$3,400,000.00	\$13,652,890.00	\$10,252,890.00	302%
	<i>Other Source, Continued</i>							
383-00-000.303-010	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	.00	47,049.73	.00	(47,049.73)	(100)
	<i>Other Source, Continued Totals</i>	\$0.00	\$0.00	\$0.00	\$47,049.73	\$0.00	(\$47,049.73)	(100%)
Division	000 - Administration Totals	\$0.00	\$0.00	\$0.00	\$3,447,049.73	\$13,652,890.00	\$10,205,840.27	296%
Department	00 - Administration Totals	\$0.00	\$0.00	\$0.00	\$3,447,049.73	\$13,652,890.00	\$10,205,840.27	296%
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$3,447,049.73	\$13,652,890.00	\$10,205,840.27	296%



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 383 - Public Safety GO Bond								
EXPENSE								
Department 21 - Police								
Division 110 - Support Bureau								
Activity 521 - Law Enforcement								
<i>Capital Outlay</i>								
383-21-110-521.62-10	Capital Outlay Buildings	.00	.00	22,760.00	3,010,200.00	10,737,440.00	7,727,240.00	257
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$22,760.00	\$3,010,200.00	\$10,737,440.00	\$7,727,240.00	257%
	Activity 521 - Law Enforcement Totals	\$0.00	\$0.00	\$22,760.00	\$3,010,200.00	\$10,737,440.00	\$7,727,240.00	257%
	Division 110 - Support Bureau Totals	\$0.00	\$0.00	\$22,760.00	\$3,010,200.00	\$10,737,440.00	\$7,727,240.00	257%
	Department 21 - Police Totals	\$0.00	\$0.00	\$22,760.00	\$3,010,200.00	\$10,737,440.00	\$7,727,240.00	257%
Department 22 - Fire								
Division 000 - Administration								
Activity 522 - Fire Control								
<i>Capital Outlay</i>								
383-22-000-522.62-10	Capital Outlay Buildings	.00	.00	.00	.00	1,745,000.00	1,745,000.00	
	<i>Capital Outlay Totals</i>	\$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	+++
Division 180 - Ocean Rescue & Beach Oper								
Activity 529 - Other Public Safety								
<i>Operating Expenditures/Expenses</i>								
383-22-180-529.46-40	Repair and Maintenance Service Other Repair Maintenance	.00	.00	69,410.00	436,849.73	1,170,450.00	733,600.27	168
	<i>Operating Expenditures/Expenses Totals</i>	\$0.00	\$0.00	\$69,410.00	\$436,849.73	\$1,170,450.00	\$733,600.27	168%
	Activity 529 - Other Public Safety Totals	\$0.00	\$0.00	\$69,410.00	\$436,849.73	\$1,170,450.00	\$733,600.27	168%
	Division 180 - Ocean Rescue & Beach Oper Totals	\$0.00	\$0.00	\$69,410.00	\$436,849.73	\$1,170,450.00	\$733,600.27	168%
	Department 22 - Fire Totals	\$0.00	\$0.00	\$69,410.00	\$436,849.73	\$2,915,450.00	\$2,478,600.27	567%
	EXPENSE TOTALS	\$0.00	\$0.00	\$92,170.00	\$3,447,049.73	\$13,652,890.00	\$10,205,840.27	296%
Fund 383 - Public Safety GO Bond Totals								
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$3,447,049.73	\$13,652,890.00	\$10,205,840.27	296%
	EXPENSE TOTALS	\$0.00	\$0.00	\$92,170.00	\$3,447,049.73	\$13,652,890.00	\$10,205,840.27	296%
Fund 383 - Public Safety GO Bond Totals		\$0.00	\$0.00	(\$92,170.00)	\$0.00	\$0.00	\$0.00	+++



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Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 426 - City Marina Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Permits Fees and Special Assessments</i>								
426-00-000.329-050	Permits CO/Tree/Renewal Ext Applic. Fees	1,060.00	364.20	20.00	1,520.00	.00	(1,520.00)	(100)
<i>Permits Fees and Special Assessments Totals</i>		\$1,060.00	\$364.20	\$20.00	\$1,520.00	\$0.00	(\$1,520.00)	(100%)
<i>Charges for Services</i>								
426-00-000.347-960	Culture & Recreation Donation/WastW Pump/Pk Bench	1,789.20	2,189.56	451.08	2,000.00	1,500.00	(500.00)	(25)
426-00-000.347-961	Culture & Recreation Kidfets / Marina Dockage Fees	265,784.00	260,114.00	249,760.50	288,954.00	160,000.00	(128,954.00)	(45)
426-00-000.347-962	Culture & Recreation Turkey Trot/Progrms Late Fees	100.00	50.00	.00	100.00	150.00	50.00	50
<i>Charges for Services Totals</i>		\$267,673.20	\$262,353.56	\$250,211.58	\$291,054.00	\$161,650.00	(\$129,404.00)	(44%)
<i>Miscellaneous Revenues</i>								
426-00-000.361-100	Interest & Other Earnings Interest Investments	50,742.88	85,315.21	68,937.15	59,963.00	15,000.00	(44,963.00)	(75)
426-00-000.361-400	Interest & Other Earnings Appreciation/Gain on Sale	11,763.38	63,433.23	.00	.00	.00	.00	
426-00-000.369-100	Other Miscellaneous Revenue Miscellaneous Revenue	(1.55)	.00	.00	.00	.00	.00	
426-00-000.369-901	Other Miscellaneous Revenue PY Exp Recovery/Orig Popcorn Hou	850.00	(50.00)	.00	.00	.00	.00	
<i>Miscellaneous Revenues Totals</i>		\$63,354.71	\$148,698.44	\$68,937.15	\$59,963.00	\$15,000.00	(\$44,963.00)	(75%)
<i>Other Source, Continued</i>								
426-00-000.301-011	Budgetary Account Prior Year Surplus	.00	.00	.00	.00	56,345.00	56,345.00	
<i>Other Source, Continued Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$56,345.00	\$56,345.00	+++
Division 000 - Administration Totals		\$332,087.91	\$411,416.20	\$319,168.73	\$352,537.00	\$232,995.00	(\$119,542.00)	(34%)
Department 00 - Administration Totals		\$332,087.91	\$411,416.20	\$319,168.73	\$352,537.00	\$232,995.00	(\$119,542.00)	(34%)
REVENUE TOTALS		\$332,087.91	\$411,416.20	\$319,168.73	\$352,537.00	\$232,995.00	(\$119,542.00)	(34%)
EXPENSE								
Department 75 - Recreation Facilities								
Division 750 - Marina								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
426-75-750-575.31-11	Professional Services Investment Services	1,587.62	1,203.33	1,318.26	1,504.00	1,504.00	.00	
426-75-750-575.31-90	Professional Services Other Professional Services	.00	.00	.00	300.00	300.00	.00	
426-75-750-575.32-10	Accounting & Auditing Audit & Accounting Fees	322.01	98.14	93.99	136.00	136.00	.00	
426-75-750-575.34-16	Other Contractual Services Pest Control Services	.00	.00	.00	700.00	700.00	.00	
426-75-750-575.34-90	Other Contractual Services Other Contractual Services	4,542.71	6,927.45	7,063.38	13,440.00	13,440.00	.00	



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 426 - City Marina Fund								
EXPENSE								
Department 75 - Recreation Facilities								
Division 750 - Marina								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
426-75-750-575.40-10	Travel & Per Diem Travel & Training	1,215.17	(561.00)	1,387.00	5,350.00	5,350.00	.00	
426-75-750-575.43-10	Utility Services Electricity	22,654.78	16,500.87	14,538.00	25,605.00	31,237.00	5,632.00	22
426-75-750-575.43-15	Utility Services Water & Sewer	27,771.18	44,970.22	31,698.27	50,236.00	47,477.00	(2,759.00)	(5)
426-75-750-575.43-25	Utility Services Stormwater Assessment Fee	.00	190.00	.00	990.00	.00	(990.00)	(100)
426-75-750-575.43-35	Utility Services Waste Collection & Disposal	989.74	1,031.56	2,578.16	1,032.00	2,578.00	1,546.00	150
426-75-750-575.45-10	Insurance General Liability	2,820.00	3,042.96	2,789.38	4,753.00	5,824.00	1,071.00	23
426-75-750-575.46-15	Repair and Maintenance Service Equipment Maintenance	.00	.00	.00	900.00	900.00	.00	
426-75-750-575.46-40	Repair and Maintenance Service Other Repair Maintenance	3,622.17	18,455.13	14,368.83	30,740.00	30,740.00	.00	
426-75-750-575.49-35	Other Current Charges Share of Administrative Expense	9,843.96	8,442.96	10,711.36	11,685.00	17,337.00	5,652.00	48
426-75-750-575.52-20	Operating Supplies General Operating Supplies	1,617.01	3,070.82	3,469.44	3,572.00	3,000.00	(572.00)	(16)
426-75-750-575.52-33	Operating Supplies Uniform / Linen Service	.00	415.00	310.63	750.00	750.00	.00	
426-75-750-575.52-35	Operating Supplies Building Materials	.00	2,445.00	.00	100.00	100.00	.00	
426-75-750-575.52-36	Operating Supplies Janitorial Supplies	.00	988.32	694.44	1,000.00	1,000.00	.00	
426-75-750-575.54-30	Books Pubs Subs & Memberships Training & Education Costs	275.00	570.00	2,854.99	2,000.00	2,000.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$77,261.35	\$107,790.76	\$93,876.13	\$154,793.00	\$164,373.00	\$9,580.00	6%
Activity 575 - Special Recreation Facilities Totals		\$77,261.35	\$107,790.76	\$93,876.13	\$154,793.00	\$164,373.00	\$9,580.00	6%
Division 750 - Marina Totals		\$77,261.35	\$107,790.76	\$93,876.13	\$154,793.00	\$164,373.00	\$9,580.00	6%
Department 75 - Recreation Facilities Totals		\$77,261.35	\$107,790.76	\$93,876.13	\$154,793.00	\$164,373.00	\$9,580.00	6%
Department 81 - Depreciation								
Division 840 - Depreciation								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
426-81-840-575.49-64	Other Current Charges Depreciation	3,718.92	3,718.92	3,409.01	.00	3,720.00	3,720.00	
<i>Operating Expenditures/Expenses Totals</i>		\$3,718.92	\$3,718.92	\$3,409.01	\$0.00	\$3,720.00	\$3,720.00	+++
Activity 575 - Special Recreation Facilities Totals		\$3,718.92	\$3,718.92	\$3,409.01	\$0.00	\$3,720.00	\$3,720.00	+++
Division 840 - Depreciation Totals		\$3,718.92	\$3,718.92	\$3,409.01	\$0.00	\$3,720.00	\$3,720.00	+++
Department 81 - Depreciation Totals		\$3,718.92	\$3,718.92	\$3,409.01	\$0.00	\$3,720.00	\$3,720.00	+++



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 426 - City Marina Fund								
EXPENSE								
Department 90 - Miscellaneous								
Division 900 - Miscellaneous Expenditures								
Activity 575 - Special Recreation Facilities								
<i>Other Uses</i>								
426-90-900-575.99-01	Other Non-Operating Contingency	.00	.00	.00	133,580.00	.00	(133,580.00)	(100)
	<i>Other Uses Totals</i>	\$0.00	\$0.00	\$0.00	\$133,580.00	\$0.00	(\$133,580.00)	(100%)
	Activity 575 - Special Recreation Facilities Totals	\$0.00	\$0.00	\$0.00	\$133,580.00	\$0.00	(\$133,580.00)	(100%)
	Division 900 - Miscellaneous Expenditures Totals	\$0.00	\$0.00	\$0.00	\$133,580.00	\$0.00	(\$133,580.00)	(100%)
	Department 90 - Miscellaneous Totals	\$0.00	\$0.00	\$0.00	\$133,580.00	\$0.00	(\$133,580.00)	(100%)
Department 91 - Transfers								
Division 910 - Transfers								
Activity 581 - Inter-Fund Group Xfrs Out								
<i>Other Uses</i>								
426-91-910-581.91-15	Non-Operating Transfers Transfers to General Fund (001)	74,834.00	75,734.04	58,817.00	64,164.00	64,902.00	738.00	1
	<i>Other Uses Totals</i>	\$74,834.00	\$75,734.04	\$58,817.00	\$64,164.00	\$64,902.00	\$738.00	1%
	Activity 581 - Inter-Fund Group Xfrs Out Totals	\$74,834.00	\$75,734.04	\$58,817.00	\$64,164.00	\$64,902.00	\$738.00	1%
	Division 910 - Transfers Totals	\$74,834.00	\$75,734.04	\$58,817.00	\$64,164.00	\$64,902.00	\$738.00	1%
	Department 91 - Transfers Totals	\$74,834.00	\$75,734.04	\$58,817.00	\$64,164.00	\$64,902.00	\$738.00	1%
	EXPENSE TOTALS	\$155,814.27	\$187,243.72	\$156,102.14	\$352,537.00	\$232,995.00	(\$119,542.00)	(34%)
Fund 426 - City Marina Fund Totals								
	REVENUE TOTALS	\$332,087.91	\$411,416.20	\$319,168.73	\$352,537.00	\$232,995.00	(\$119,542.00)	(34%)
	EXPENSE TOTALS	\$155,814.27	\$187,243.72	\$156,102.14	\$352,537.00	\$232,995.00	(\$119,542.00)	(34%)
	Fund 426 - City Marina Fund Totals	\$176,273.64	\$224,172.48	\$163,066.59	\$0.00	\$0.00	\$0.00	+++
Fund 433 - Sanitation Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Permits Fees and Special Assessments</i>								
433-00-000.329-050	Permits CO/Tree/Renewal Ext Applic. Fees	.00	.00	1,000.00	.00	.00	.00	
	<i>Permits Fees and Special Assessments Totals</i>	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	+++
<i>Intergovernmental Revenue</i>								
433-00-000.338-400	Shared Revenue from Loc Units Solid Waste-Recycling	.00	.00	3,911.00	.00	.00	.00	
	<i>Intergovernmental Revenue Totals</i>	\$0.00	\$0.00	\$3,911.00	\$0.00	\$0.00	\$0.00	+++
<i>Charges for Services</i>								
433-00-000.343-410	Physical Environment Residential Service Fees	5,613,124.06	7,310,516.66	7,086,921.95	7,365,622.00	7,365,622.00	.00	



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 433 - Sanitation Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Charges for Services</i>								
433-00-000.343-420	Physical Environment Special Collections Fees	224,061.20	175,867.66	177,166.54	208,000.00	200,000.00	(8,000.00)	(4)
433-00-000.343-430	Physical Environment Roll-Off Fees	403,905.30	335,528.51	294,685.11	400,000.00	365,000.00	(35,000.00)	(9)
433-00-000.343-435	Physical Environment Clean Program	.00	35,540.00	37,956.50	50,000.00	47,500.00	(2,500.00)	(5)
433-00-000.343-900	Physical Environment Annual Permit Fees	15,000.00	15,000.00	15,250.00	18,000.00	15,000.00	(3,000.00)	(17)
433-00-000.343-930	Physical Environment Franchise Fees	261,350.91	831,934.92	744,441.25	796,870.00	796,870.00	.00	
<i>Charges for Services Totals</i>		\$6,517,441.47	\$8,704,387.75	\$8,356,421.35	\$8,838,492.00	\$8,789,992.00	(\$48,500.00)	(1%)
<i>Miscellaneous Revenues</i>								
433-00-000.361-100	Interest & Other Earnings Interest Investments	.00	189,236.38	152,908.48	132,404.00	132,404.00	.00	
433-00-000.361-140	Interest & Other Earnings Int Income - Leases	34,441.71	32,646.52	.00	.00	.00	.00	
433-00-000.361-400	Interest & Other Earnings Appreciation/Gain on Sale	26,092.17	140,700.30	.00	.00	.00	.00	
433-00-000.361-904	Interest & Other Earnings PFM Interest	112,552.05	.00	.00	.00	.00	.00	
433-00-000.362-500	Rents & Royalties Transfer Station	155,522.63	161,974.38	99,000.00	176,500.00	186,000.00	9,500.00	5
433-00-000.365-100	Sales Scrap Sales (Taxable)	.00	337.00	65.00	.00	.00	.00	
433-00-000.366-119	Contributions & Donations CRA-Code Enfrcmnt/ 1st Av Improv	.00	.00	.00	.00	137,351.00	137,351.00	
433-00-000.369-100	Other Miscellaneous Revenue	(3.42)	.00	.00	.00	.00	.00	
<i>Miscellaneous Revenues Totals</i>		\$328,605.14	\$524,894.58	\$251,973.48	\$308,904.00	\$455,755.00	\$146,851.00	48%
<i>Other Source, Continued</i>								
433-00-000.301-460	Budgetary Account Sanitation Fund	.00	.00	.00	310,818.00	1,289,002.00	978,184.00	315
433-00-000.303-043	Prior Year Encumbrances Sanitation Fund	.00	.00	.00	182,087.82	.00	(182,087.82)	(100)
<i>Other Source, Continued Totals</i>		\$0.00	\$0.00	\$0.00	\$492,905.82	\$1,289,002.00	\$796,096.18	162%
Division 000 - Administration Totals		\$6,846,046.61	\$9,229,282.33	\$8,613,305.83	\$9,640,301.82	\$10,534,749.00	\$894,447.18	9%
Department 00 - Administration Totals		\$6,846,046.61	\$9,229,282.33	\$8,613,305.83	\$9,640,301.82	\$10,534,749.00	\$894,447.18	9%
REVENUE TOTALS		\$6,846,046.61	\$9,229,282.33	\$8,613,305.83	\$9,640,301.82	\$10,534,749.00	\$894,447.18	9%

EXPENSE

Department **34 - Sanitation**

Division **000 - Administration**

Activity **534 - Garbage / Solid Waste Control**

Personnel Services

433-34-000-534.12-10	Regular Salaries/Wages Regular Salaries/Wages	276,140.53	416,927.91	419,688.02	431,006.00	559,153.00	128,147.00	30
433-34-000-534.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	2,386.92	.00	408.28	.00	.00	.00	
433-34-000-534.14-10	Overtime Overtime /Call-Out Pay	10,967.50	10,326.94	10,300.48	13,000.00	18,000.00	5,000.00	38



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 433 - Sanitation Fund								
EXPENSE								
Department	34 - Sanitation							
Division	000 - Administration							
Activity	534 - Garbage / Solid Waste Control							
<i>Personnel Services</i>								
433-34-000-534.14-30	Overtime Special Events	.00	.00	.00	.00	4,500.00	4,500.00	
433-34-000-534.21-10	FICA Taxes Employer FICA	20,465.75	29,386.78	32,091.29	34,143.00	44,267.00	10,124.00	30
433-34-000-534.22-10	Retirement Contributions General Employees Retirement	17,559.00	18,800.00	45,651.93	22,406.00	34,936.00	12,530.00	56
433-34-000-534.22-20	Retirement Contributions ICMA Contributions	.00	1,782.72	2,194.76	2,333.00	2,509.00	176.00	8
433-34-000-534.22-99	Retirement Contributions GASB Statement Implementation	(5,079.00)	40,333.00	.00	.00	.00	.00	
433-34-000-534.23-10	Life & Health Insurance Health Insurance	123,085.49	117,766.00	120,976.26	120,996.00	143,473.00	22,477.00	19
433-34-000-534.23-20	Life & Health Insurance Life Insurance	921.60	1,326.20	1,703.02	1,788.00	2,044.00	256.00	14
433-34-000-534.23-30	Life & Health Insurance Disability Insurance	630.80	907.39	1,003.22	1,031.00	1,632.00	601.00	58
433-34-000-534.24-10	Workers Compensation Workers Compensation	1,511.04	1,632.96	1,348.38	1,471.00	1,712.00	241.00	16
433-34-000-534.25-10	Other Employee Benefits Unemployment Compensation	191.26	245.28	236.97	262.00	297.00	35.00	13
433-34-000-534.27-10	Other Employee Benefits Employee Assistance Program	115.28	74.70	168.80	187.00	232.00	45.00	24
<i>Personnel Services Totals</i>		\$448,896.17	\$639,509.88	\$635,771.41	\$628,623.00	\$812,755.00	\$184,132.00	29%
<i>Operating Expenditures/Expenses</i>								
433-34-000-534.31-11	Professional Services Investment Services	3,521.47	2,669.12	3,138.68	3,336.00	3,336.00	.00	
433-34-000-534.32-10	Accounting & Auditing Audit & Accounting Fees	3,273.98	3,684.34	3,529.00	3,881.00	3,881.00	.00	
433-34-000-534.34-25	Other Contractual Services Residential Garbage	2,925,880.81	3,819,195.14	3,684,155.01	4,024,421.86	4,442,091.00	417,669.14	10
433-34-000-534.34-26	Other Contractual Services Residential Vegetation	461,743.19	554,987.70	527,786.42	583,046.30	618,029.00	34,982.70	6
433-34-000-534.34-27	Other Contractual Services Residential Recycling	1,380,083.35	1,646,136.08	1,589,126.00	1,736,614.92	1,914,958.00	178,343.08	10
433-34-000-534.34-28	Other Contractual Services Residential Bulk P/U	796,731.78	1,079,928.26	1,019,204.98	1,128,870.74	1,196,603.00	67,732.26	6
433-34-000-534.40-10	Travel & Per Diem Travel & Training	59.37	2,171.96	2,790.38	4,000.00	15,000.00	11,000.00	275
433-34-000-534.41-11	Communication Services Portable Phones / MDD	.00	621.00	.00	1,035.00	1,449.00	414.00	40
433-34-000-534.43-35	Utility Services Waste Collection & Disposal	57,312.07	3,093.20	6,187.88	154,179.00	76,632.00	(77,547.00)	(50)
433-34-000-534.44-45	Rentals & Leases Vehicle Rental / Garage	6,090.00	12,360.00	16,105.87	17,570.00	103,438.00	85,868.00	489
433-34-000-534.45-10	Insurance General Liability	3,275.04	3,534.00	3,239.50	5,520.00	6,764.00	1,244.00	23
433-34-000-534.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	7,583.65	5,524.08	9,764.08	14,950.00	21,750.00	6,800.00	45
433-34-000-534.47-10	Printing & Binding Printing & Binding	629.03	425.23	867.54	2,000.00	2,000.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 433 - Sanitation Fund								
EXPENSE								
Department	34 - Sanitation							
Division	000 - Administration							
Activity	534 - Garbage / Solid Waste Control							
<i>Operating Expenditures/Expenses</i>								
433-34-000-534.48-17	Promotional Activities Refreshment / Food / Meetings	1,526.87	1,822.61	264.43	2,000.00	2,000.00	.00	
433-34-000-534.49-15	Other Current Charges Bad Debt Expense	(236.28)	(449.52)	(248.15)	.00	.00	.00	
433-34-000-534.49-35	Other Current Charges Share of Administrative Expense	536,180.04	685,269.96	844,136.37	920,876.00	1,001,862.00	80,986.00	9
433-34-000-534.49-97	Other Current Charges Clean City Program	.00	.00	9,054.52	31,000.00	70,000.00	39,000.00	126
433-34-000-534.51-15	Office Supplies Other Office Supplies	.00	.00	293.96	500.00	1,000.00	500.00	100
433-34-000-534.51-20	Office Supplies Office Equipment < \$5,000	.00	4,143.51	346.55	3,730.00	8,000.00	4,270.00	114
433-34-000-534.52-10	Operating Supplies Fuel & Lube	8,848.42	8,752.69	9,141.12	14,700.00	19,900.00	5,200.00	35
433-34-000-534.52-20	Operating Supplies General Operating Supplies	2,686.53	2,673.14	3,178.22	4,000.00	6,000.00	2,000.00	50
433-34-000-534.52-27	Operating Supplies Equipment < \$5,000	444.37	344.43	561.22	1,000.00	2,000.00	1,000.00	100
433-34-000-534.52-33	Operating Supplies Uniform / Linen Service	2,986.42	3,421.16	2,952.69	4,175.00	5,000.00	825.00	20
433-34-000-534.54-13	Books Pubs Subs & Memberships Memberships	.00	715.00	5,760.00	7,600.00	8,650.00	1,050.00	14
433-34-000-534.54-30	Books Pubs Subs & Memberships Training & Education Costs	245.00	1,605.00	2,515.00	5,350.00	8,950.00	3,600.00	67
<i>Operating Expenditures/Expenses Totals</i>		\$6,198,865.11	\$7,842,628.09	\$7,743,851.27	\$8,674,355.82	\$9,539,293.00	\$864,937.18	10%
<i>Capital Outlay</i>								
433-34-000-534.64-20	Machinery & Equipment Automotive	.00	.00	39,124.00	39,124.00	.00	(39,124.00)	(100)
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$39,124.00	\$39,124.00	\$0.00	(\$39,124.00)	(100%)
Activity	534 - Garbage / Solid Waste Control	\$6,647,761.28	\$8,482,137.97	\$8,418,746.68	\$9,342,102.82	\$10,352,048.00	\$1,009,945.18	11%
Totals								
Division	000 - Administration	\$6,647,761.28	\$8,482,137.97	\$8,418,746.68	\$9,342,102.82	\$10,352,048.00	\$1,009,945.18	11%
Department	34 - Sanitation	\$6,647,761.28	\$8,482,137.97	\$8,418,746.68	\$9,342,102.82	\$10,352,048.00	\$1,009,945.18	11%
Department	91 - Transfers							
Division	910 - Transfers							
Activity	581 - Inter-Fund Group Xfrs Out							
<i>Other Uses</i>								
433-91-910-581.91-15	Non-Operating Transfers Transfers to General Fund (001)	103,795.00	90,768.00	155,912.13	170,086.00	182,701.00	12,615.00	7



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 433 - Sanitation Fund								
EXPENSE								
Department 91 - Transfers								
Division 910 - Transfers								
Activity 581 - Inter-Fund Group Xfrs Out								
<i>Other Uses</i>								
433-91-910-581.91-20	Non-Operating Transfers Transfers to W & S Fund (441)	122,258.00	134,343.96	117,436.88	128,113.00	.00	(128,113.00)	(100)
433-91-910-581.91-81	Non-Operating Transfers Transfers to Garage Fund (501)	.00	33,016.00	.00	.00	.00	.00	
	<i>Other Uses Totals</i>	<u>\$226,053.00</u>	<u>\$258,127.96</u>	<u>\$273,349.01</u>	<u>\$298,199.00</u>	<u>\$182,701.00</u>	<u>(\$115,498.00)</u>	<u>(39%)</u>
Activity	581 - Inter-Fund Group Xfrs Out Totals	\$226,053.00	\$258,127.96	\$273,349.01	\$298,199.00	\$182,701.00	(\$115,498.00)	(39%)
	Division 910 - Transfers Totals	\$226,053.00	\$258,127.96	\$273,349.01	\$298,199.00	\$182,701.00	(\$115,498.00)	(39%)
	Department 91 - Transfers Totals	\$226,053.00	\$258,127.96	\$273,349.01	\$298,199.00	\$182,701.00	(\$115,498.00)	(39%)
	EXPENSE TOTALS	\$6,873,814.28	\$8,740,265.93	\$8,692,095.69	\$9,640,301.82	\$10,534,749.00	\$894,447.18	9%
Fund 433 - Sanitation Fund Totals								
	REVENUE TOTALS	\$6,846,046.61	\$9,229,282.33	\$8,613,305.83	\$9,640,301.82	\$10,534,749.00	\$894,447.18	9%
	EXPENSE TOTALS	\$6,873,814.28	\$8,740,265.93	\$8,692,095.69	\$9,640,301.82	\$10,534,749.00	\$894,447.18	9%
Fund 433 - Sanitation Fund Totals		(\$27,767.67)	\$489,016.40	(\$78,789.86)	\$0.00	\$0.00	\$0.00	+++
Fund 441 - Water & Sewer Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Intergovernmental Revenue</i>								
441-00-000.337-350	Local Grants South Fl Water Mgmt Dist.	735,595.00	.00	.00	.00	.00	.00	
	<i>Intergovernmental Revenue Totals</i>	<u>\$735,595.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
<i>Charges for Services</i>								
441-00-000.343-600	Physical Environment Sale of Water	18,707,128.81	22,216,024.45	25,362,839.93	28,822,477.00	30,280,000.00	1,457,523.00	5
441-00-000.343-610	Physical Environment Meter Installations	122,650.00	61,700.00	65,087.50	125,000.00	125,000.00	.00	
441-00-000.343-620	Physical Environment Water Connection Charges	.00	.00	463,877.72	200,000.00	100,000.00	(100,000.00)	(50)
441-00-000.343-630	Physical Environment Water Service Charges	303,131.43	245,827.86	223,957.49	240,000.00	225,000.00	(15,000.00)	(6)
441-00-000.343-640	Physical Environment Sewer Service Charges	19,545,835.78	19,970,784.13	19,576,945.42	21,500,000.00	23,000,000.00	1,500,000.00	7
441-00-000.343-650	Physical Environment Sewer Connection Charges	.00	.00	610,784.00	710,000.00	150,000.00	(560,000.00)	(79)
441-00-000.343-660	Physical Environment Reclaimed Water	291,601.43	346,538.09	327,346.05	325,183.00	350,000.00	24,817.00	8



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Charges for Services</i>								
441-00-000.343-670	Physical Environment Other Income	5,082.92	7,319.34	7,681.81	3,500.00	5,000.00	1,500.00	43
441-00-000.343-671	Physical Environment IPT Surcharge	50.04	50.04	45.87	50.00	50.00	.00	
441-00-000.343-672	Physical Environment Project Inspection Fees	.00	1,001.20	163,784.79	.00	250,000.00	250,000.00	
<i>Charges for Services Totals</i>		\$38,975,480.41	\$42,849,245.11	\$46,802,350.58	\$51,926,210.00	\$54,485,050.00	\$2,558,840.00	5%
<i>Miscellaneous Revenues</i>								
441-00-000.361-100	Interest & Other Earnings Interest Investments	.00	1,075,516.16	869,048.15	752,511.00	752,511.00	.00	
441-00-000.361-101	Interest & Other Earnings Int/Dividends Invstmnts/Gain on	639,661.93	.00	.00	.00	.00	.00	
441-00-000.361-400	Interest & Other Earnings Appreciation/Gain on Sale	148,293.63	799,663.54	.00	.00	.00	.00	
441-00-000.365-100	Sales Scrap Sales (Taxable)	5,822.34	622.86	2,647.69	.00	1,500.00	1,500.00	
441-00-000.366-100	Contributions & Donations Contr & Don Misc / Developers	150,578.00	36,700.00	.00	.00	.00	.00	
441-00-000.369-100	Other Miscellaneous Revenue Miscellaneous Revenue	.00	.00	708.73	.00	.00	.00	
441-00-000.369-331	Other Miscellaneous Revenue Settlements Revenue PFAS	.00	.00	1,474,432.23	.00	.00	.00	
441-00-000.369-900	Other Miscellaneous Revenue PY Exp Recovery/CDBG Rehab/Misc	48,375.99	.00	2,538.06	.00	.00	.00	
441-00-000.369-904	Other Miscellaneous Revenue HDepot Reb/Orig Popcorn H/Misc R	8.34	1,230.33	.00	1,200.00	1,200.00	.00	
441-00-000.369-905	Other Miscellaneous Revenue Recovery Of Prior Yrs Exp	443.49	2,853.13	8,022.94	1,000.00	1,000.00	.00	
441-00-000.369-906	Other Miscellaneous Revenue Reimbursements / Rebates	1,246.28	.00	.00	.00	.00	.00	
<i>Miscellaneous Revenues Totals</i>		\$994,430.00	\$1,916,586.02	\$2,357,397.80	\$754,711.00	\$756,211.00	\$1,500.00	0%
<i>Other Sources</i>								
441-00-000.382-010	Contributions from Proprietary Funds Contributions from Sanitation	122,258.00	134,343.96	117,436.88	128,113.00	140,925.00	12,812.00	10
441-00-000.389-700	Grants/Donations Contr from Other Funds	(93,245.50)	372,876.50	.00	.00	.00	.00	
441-00-000.389-800	Grants/Donations Capital Contributions	1,012,227.64	169,434.72	.00	.00	.00	.00	
<i>Other Sources Totals</i>		\$1,041,240.14	\$676,655.18	\$117,436.88	\$128,113.00	\$140,925.00	\$12,812.00	10%
Division 000 - Administration Totals		\$41,746,745.55	\$45,442,486.31	\$49,277,185.26	\$52,809,034.00	\$55,382,186.00	\$2,573,152.00	5%
Department 00 - Administration Totals		\$41,746,745.55	\$45,442,486.31	\$49,277,185.26	\$52,809,034.00	\$55,382,186.00	\$2,573,152.00	5%
REVENUE TOTALS		\$41,746,745.55	\$45,442,486.31	\$49,277,185.26	\$52,809,034.00	\$55,382,186.00	\$2,573,152.00	5%



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Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	000 - Administration							
Activity	536 - Water-Sewer Combined Services							
<i>Personnel Services</i>								
441-36-000-536.12-10	Regular Salaries/Wages Regular Salaries/Wages	507,872.95	596,864.11	713,091.47	749,110.00	780,538.00	31,428.00	4
441-36-000-536.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	11,299.40	(.01)	.00	.00	.00	.00	
441-36-000-536.13-10	Other Salaries/ Wages Part Time Wages	.00	19,486.39	.00	.00	.00	.00	
441-36-000-536.14-10	Overtime Overtime /Call-Out Pay	.00	418.97	259.22	3,000.00	1,000.00	(2,000.00)	(67)
441-36-000-536.15-20	Special Pay Car Allowance	5,280.00	5,280.00	5,280.00	5,280.00	5,280.00	.00	
441-36-000-536.21-10	FICA Taxes Employer FICA	38,481.41	45,475.01	51,721.73	57,537.00	57,641.00	104.00	
441-36-000-536.22-10	Retirement Contributions General Employees Retirement	24,338.00	31,058.00	55,767.61	31,057.00	41,069.00	10,012.00	32
441-36-000-536.22-20	Retirement Contributions ICMA Contributions	25,431.34	27,438.23	29,395.49	27,941.00	32,518.00	4,577.00	16
441-36-000-536.22-99	Retirement Contributions GASB Statement Implementation	117,671.00	(1,086,126.00)	.00	.00	.00	.00	
441-36-000-536.23-10	Life & Health Insurance Health Insurance	156,561.35	120,915.00	124,925.04	97,444.00	134,453.00	37,009.00	38
441-36-000-536.23-20	Life & Health Insurance Life Insurance	1,321.20	1,429.20	2,166.89	1,940.00	2,263.00	323.00	17
441-36-000-536.23-30	Life & Health Insurance Disability Insurance	1,196.23	1,340.63	1,703.91	1,481.00	2,278.00	797.00	54
441-36-000-536.24-10	Workers Compensation Workers Compensation	7,245.00	7,820.04	6,387.37	6,968.00	8,110.00	1,142.00	16
441-36-000-536.25-10	Other Employee Benefits Unemployment Compensation	175.20	216.08	224.84	210.00	245.00	35.00	17
441-36-000-536.27-10	Other Employee Benefits Employee Assistance Program	105.60	57.85	160.16	150.00	191.00	41.00	27
	<i>Personnel Services Totals</i>	\$896,978.68	(\$228,326.50)	\$991,083.73	\$982,118.00	\$1,065,586.00	\$83,468.00	8%
<i>Operating Expenditures/Expenses</i>								
441-36-000-536.31-90	Professional Services Other Professional Services	14,176.71	18,256.70	25,964.91	44,567.00	20,000.00	(24,567.00)	(55)
441-36-000-536.32-10	Accounting & Auditing Audit & Accounting Fees	19,105.99	19,500.16	18,678.01	19,789.00	19,789.00	.00	
441-36-000-536.34-90	Other Contractual Services Other Contractual Services	.00	.00	.00	400.00	.00	(400.00)	(100)
441-36-000-536.40-10	Travel & Per Diem Travel & Training	1,926.18	2,914.80	6,476.21	6,000.00	7,000.00	1,000.00	17
441-36-000-536.41-11	Communication Services Portable Phones / MDD	.00	207.00	.00	457.00	457.00	.00	
441-36-000-536.42-10	Freight & Postage Services Postage	63.50	9.45	38.92	250.00	250.00	.00	
441-36-000-536.43-10	Utility Services Electricity	11,732.57	11,578.15	10,027.36	10,079.00	12,296.00	2,217.00	22
441-36-000-536.43-15	Utility Services Water & Sewer	4,689.10	4,533.67	4,275.12	5,078.00	4,980.00	(98.00)	(2)
441-36-000-536.43-20	Utility Services Irrigation Water	11,264.43	12,095.95	16,377.00	12,895.00	14,516.00	1,621.00	13
441-36-000-536.43-25	Utility Services Stormwater Assessment Fee	.00	2,718.00	.00	3,931.00	.00	(3,931.00)	(100)



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	000 - Administration							
Activity	536 - Water-Sewer Combined Services							
<i>Operating Expenditures/Expenses</i>								
441-36-000-536.43-35	Utility Services Waste Collection & Disposal	7,896.34	8,229.98	8,229.98	8,250.00	8,250.00	.00	
441-36-000-536.44-45	Rentals & Leases Vehicle Rental / Garage	810.00	810.00	2,348.50	2,562.00	2,930.00	368.00	14
441-36-000-536.45-10	Insurance General Liability	21,335.04	22,602.00	20,718.50	35,305.00	43,263.00	7,958.00	23
441-36-000-536.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	(48.41)	790.57	933.36	2,000.00	2,000.00	.00	
441-36-000-536.48-17	Promotional Activities Refreshment / Food / Meetings	2,424.71	3,902.57	3,376.38	5,500.00	6,500.00	1,000.00	18
441-36-000-536.48-20	Promotional Activities Other Promotional Costs	.00	3,286.56	.00	1,000.00	500.00	(500.00)	(50)
441-36-000-536.49-50	Other Current Charges Advertising	1,673.15	330.00	1,917.73	3,300.00	1,000.00	(2,300.00)	(70)
441-36-000-536.49-90	Other Current Charges Other Current Charges	.00	.00	450.00	.00	.00	.00	
441-36-000-536.51-10	Office Supplies Stationery, Paper, Forms	521.88	808.36	299.78	1,500.00	.00	(1,500.00)	(100)
441-36-000-536.51-15	Office Supplies Other Office Supplies	2,531.28	2,010.47	951.44	3,000.00	4,500.00	1,500.00	50
441-36-000-536.51-20	Office Supplies Office Equipment < \$5,000	5,278.23	8,460.92	1,707.97	8,500.00	8,500.00	.00	
441-36-000-536.51-25	Office Supplies Computer Software	.00	2,455.94	.00	2,480.00	2,480.00	.00	
441-36-000-536.52-10	Operating Supplies Fuel & Lube	148.00	78.71	353.28	550.00	550.00	.00	
441-36-000-536.52-20	Operating Supplies General Operating Supplies	639.21	363.28	.00	700.00	700.00	.00	
441-36-000-536.52-33	Operating Supplies Uniform / Linen Service	134.32	461.83	310.90	1,200.00	600.00	(600.00)	(50)
441-36-000-536.54-11	Books Pubs Subs & Memberships Subscriptions	120.00	.00	130.00	.00	150.00	150.00	
441-36-000-536.54-13	Books Pubs Subs & Memberships Memberships	1,536.50	1,180.00	1,153.00	1,660.00	2,135.00	475.00	29
441-36-000-536.54-30	Books Pubs Subs & Memberships Training & Education Costs	2,637.38	2,798.13	2,252.88	5,000.00	5,000.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$110,596.11	\$130,383.20	\$126,971.23	\$185,953.00	\$168,346.00	(\$17,607.00)	(9%)
Activity	536 - Water-Sewer Combined Services	\$1,007,574.79	(\$97,943.30)	\$1,118,054.96	\$1,168,071.00	\$1,233,932.00	\$65,861.00	6%
Totals								
Division	000 - Administration	\$1,007,574.79	(\$97,943.30)	\$1,118,054.96	\$1,168,071.00	\$1,233,932.00	\$65,861.00	6%
Division	050 - Utilities Customer Serv							
Activity	536 - Water-Sewer Combined Services							
<i>Personnel Services</i>								
441-36-050-536.12-10	Regular Salaries/Wages Regular Salaries/Wages	848,993.02	839,041.40	818,242.57	854,616.00	942,680.00	88,064.00	10
441-36-050-536.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	1,310.63	1,386.18	.00	.00	.00	



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	050 - Utilities Customer Serv							
Activity	536 - Water-Sewer Combined Services							
<i>Personnel Services</i>								
441-36-050-536.13-10	Other Salaries/ Wages Part Time Wages	9,451.15	19,774.48	.00	.00	.00	.00	
441-36-050-536.14-10	Overtime Overtime /Call-Out Pay	31,333.59	66,354.11	39,255.90	45,000.00	35,000.00	(10,000.00)	(22)
441-36-050-536.14-30	Overtime Special Events	655.44	1,026.08	911.43	.00	.00	.00	
441-36-050-536.15-20	Special Pay Car Allowance	924.00	539.00	.00	.00	.00	.00	
441-36-050-536.21-10	FICA Taxes Employer FICA	66,491.79	67,922.19	64,226.42	64,538.00	75,012.00	10,474.00	16
441-36-050-536.22-10	Retirement Contributions General Employees Retirement	50,392.00	53,954.00	66,771.80	60,325.00	37,560.00	(22,765.00)	(38)
441-36-050-536.22-20	Retirement Contributions ICMA Contributions	7,841.11	4,558.11	2,518.57	.00	2,856.00	2,856.00	
441-36-050-536.23-10	Life & Health Insurance Health Insurance	209,996.65	226,896.00	265,507.16	212,428.00	292,325.00	79,897.00	38
441-36-050-536.23-20	Life & Health Insurance Life Insurance	2,700.00	2,449.20	2,946.68	3,143.00	3,633.00	490.00	16
441-36-050-536.23-30	Life & Health Insurance Disability Insurance	1,982.32	1,906.43	1,908.71	1,848.00	2,752.00	904.00	49
441-36-050-536.24-10	Workers Compensation Workers Compensation	9,606.00	10,368.96	8,573.62	9,353.00	10,885.00	1,532.00	16
441-36-050-536.25-10	Other Employee Benefits Unemployment Compensation	541.32	540.61	484.16	494.00	560.00	66.00	13
441-36-050-536.27-10	Other Employee Benefits Employee Assistance Program	314.08	154.10	336.56	352.00	437.00	85.00	24
<i>Personnel Services Totals</i>		\$1,241,222.47	\$1,296,795.30	\$1,273,069.76	\$1,252,097.00	\$1,403,700.00	\$151,603.00	12%
<i>Operating Expenditures/Expenses</i>								
441-36-050-536.31-90	Professional Services Other Professional Services	54,788.19	60,878.12	56,687.77	80,641.00	82,100.00	1,459.00	2
441-36-050-536.34-90	Other Contractual Services Other Contractual Services	53,050.43	119,403.51	96,901.07	77,000.00	89,000.00	12,000.00	16
441-36-050-536.40-10	Travel & Per Diem Travel & Training	96.28	.00	.00	.00	1,500.00	1,500.00	
441-36-050-536.41-11	Communication Services Portable Phones / MDD	.00	828.00	.00	828.00	828.00	.00	
441-36-050-536.42-10	Freight & Postage Services Postage	116,908.98	50,396.63	87,304.38	130,000.00	130,000.00	.00	
441-36-050-536.42-20	Freight & Postage Services Express Charges / Messenger	15.75	139.10	216.37	700.00	800.00	100.00	14
441-36-050-536.44-45	Rentals & Leases Vehicle Rental / Garage	12,060.00	11,000.04	11,674.63	12,736.00	14,570.00	1,834.00	14
441-36-050-536.45-10	Insurance General Liability	26,782.04	27,843.00	25,522.75	43,492.00	53,295.00	9,803.00	23
441-36-050-536.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	15,156.25	14,856.75	2,664.26	11,800.00	12,500.00	700.00	6
441-36-050-536.46-15	Repair and Maintenance Service Equipment Maintenance	925.60	.00	.00	3,000.00	2,375.00	(625.00)	(21)
441-36-050-536.46-20	Repair and Maintenance Service Building Maintenance	18,793.96	.00	.00	.00	.00	.00	
441-36-050-536.47-10	Printing & Binding Printing & Binding	.00	.00	.00	1,000.00	1,000.00	.00	



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	050 - Utilities Customer Serv							
Activity	536 - Water-Sewer Combined Services							
<i>Operating Expenditures/Expenses</i>								
441-36-050-536.48-17	Promotional Activities Refreshment / Food / Meetings	.00	.00	355.22	400.00	400.00	.00	
441-36-050-536.49-90	Other Current Charges Other Current Charges	190.80	89.95	102.80	1,523.00	1,350.00	(173.00)	(11)
441-36-050-536.51-10	Office Supplies Stationery, Paper, Forms	1,643.57	1,815.77	368.12	2,000.00	2,000.00	.00	
441-36-050-536.51-15	Office Supplies Other Office Supplies	2,574.17	1,918.63	3,373.72	3,100.00	3,100.00	.00	
441-36-050-536.51-20	Office Supplies Office Equipment < \$5,000	2,206.68	99.99	1,029.75	7,200.00	9,700.00	2,500.00	35
441-36-050-536.52-10	Operating Supplies Fuel & Lube	13,964.68	11,434.94	5,333.76	8,300.00	10,000.00	1,700.00	20
441-36-050-536.52-20	Operating Supplies General Operating Supplies	734.89	217.93	191.95	1,000.00	1,000.00	.00	
441-36-050-536.52-27	Operating Supplies Equipment < \$5,000	192.72	1,571.97	85.95	2,000.00	2,000.00	.00	
441-36-050-536.52-33	Operating Supplies Uniform / Linen Service	2,321.34	1,634.32	1,695.40	2,505.00	3,600.00	1,095.00	44
441-36-050-536.54-30	Books Pubs Subs & Memberships Training & Education Costs	1,038.41	.00	1,200.00	6,000.00	3,600.00	(2,400.00)	(40)
441-36-050-536.54-40	Books Pubs Subs & Memberships Tuition Reimbursement	.00	.00	.00	2,000.00	.00	(2,000.00)	(100)
<i>Operating Expenditures/Expenses Totals</i>		\$323,444.74	\$304,128.65	\$294,707.90	\$397,225.00	\$424,718.00	\$27,493.00	7%
<i>Capital Outlay</i>								
441-36-050-536.64-11	Machinery & Equipment Computer Equipment	.00	.00	.00	.00	3,100.00	3,100.00	
441-36-050-536.64-90	Machinery & Equipment Other Machinery / Equipment	.00	.00	.00	8,092.00	8,900.00	808.00	10
441-36-050-536.68-10	Capital Outlay Software	.00	.00	.00	.00	198,058.00	198,058.00	
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$0.00	\$8,092.00	\$210,058.00	\$201,966.00	2496%
Activity	536 - Water-Sewer Combined Services	\$1,564,667.21	\$1,600,923.95	\$1,567,777.66	\$1,657,414.00	\$2,038,476.00	\$381,062.00	23%
<i>Totals</i>		\$1,564,667.21	\$1,600,923.95	\$1,567,777.66	\$1,657,414.00	\$2,038,476.00	\$381,062.00	23%
Division	050 - Utilities Customer Serv							
Division	249 - Utilities Warehouse							
Activity	536 - Water-Sewer Combined Services							
<i>Personnel Services</i>								
441-36-249-536.12-10	Regular Salaries/Wages Regular Salaries/Wages	.00	.00	.00	.00	109,988.00	109,988.00	
441-36-249-536.14-10	Overtime Overtime /Call-Out Pay	.00	.00	.00	.00	2,000.00	2,000.00	
441-36-249-536.21-10	FICA Taxes Employer FICA	.00	.00	.00	.00	8,568.00	8,568.00	
441-36-249-536.22-10	Retirement Contributions General Employees Retirement	.00	.00	.00	.00	8,027.00	8,027.00	
441-36-249-536.23-10	Life & Health Insurance Health Insurance	.00	.00	.00	.00	37,528.00	37,528.00	
441-36-249-536.23-20	Life & Health Insurance Life Insurance	.00	.00	.00	.00	513.00	513.00	



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	249 - Utilities Warehouse							
Activity	536 - Water-Sewer Combined Services							
<i>Personnel Services</i>								
441-36-249-536.23-30	Life & Health Insurance Disability Insurance	.00	.00	.00	.00	321.00	321.00	
441-36-249-536.25-10	Other Employee Benefits Unemployment Compensation	.00	.00	.00	.00	70.00	70.00	
441-36-249-536.27-10	Other Employee Benefits Employee Assistance Program	.00	.00	.00	.00	54.00	54.00	
<i>Personnel Services Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$167,069.00	\$167,069.00	+++
<i>Operating Expenditures/Expenses</i>								
441-36-249-536.34-90	Other Contractual Services Other Contractual Services	.00	.00	.00	.00	2,500.00	2,500.00	
441-36-249-536.42-10	Freight & Postage Services Postage	.00	.00	.00	.00	10,000.00	10,000.00	
441-36-249-536.51-15	Office Supplies Other Office Supplies	.00	.00	.00	.00	750.00	750.00	
441-36-249-536.51-20	Office Supplies Office Equipment < \$5,000	.00	.00	.00	.00	850.00	850.00	
441-36-249-536.51-25	Office Supplies Computer Software	.00	.00	.00	.00	1,450.00	1,450.00	
441-36-249-536.52-20	Operating Supplies General Operating Supplies	.00	.00	.00	.00	16,000.00	16,000.00	
441-36-249-536.52-27	Operating Supplies Equipment < \$5,000	.00	.00	.00	.00	3,000.00	3,000.00	
441-36-249-536.52-33	Operating Supplies Uniform / Linen Service	.00	.00	.00	.00	1,076.00	1,076.00	
441-36-249-536.52-35	Operating Supplies Building Materials	.00	.00	.00	.00	15,000.00	15,000.00	
441-36-249-536.52-41	Operating Supplies Gardening Supplies	.00	.00	.00	.00	5,000.00	5,000.00	
441-36-249-536.54-11	Books Pubs Subs & Memberships Subscriptions	.00	.00	.00	.00	17,000.00	17,000.00	
<i>Operating Expenditures/Expenses Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$72,626.00	\$72,626.00	+++
<i>Capital Outlay</i>								
441-36-249-536.64-11	Machinery & Equipment Computer Equipment	.00	.00	.00	.00	17,100.00	17,100.00	
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$17,100.00	\$17,100.00	+++
Activity	536 - Water-Sewer Combined Services	\$0.00	\$0.00	\$0.00	\$0.00	\$256,795.00	\$256,795.00	+++
Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$256,795.00	\$256,795.00	+++
Division	249 - Utilities Warehouse	\$0.00	\$0.00	\$0.00	\$0.00	\$256,795.00	\$256,795.00	+++
Division	250 - Laboratory							
Activity	536 - Water-Sewer Combined Services							
<i>Personnel Services</i>								
441-36-250-536.12-10	Regular Salaries/Wages Regular Salaries/Wages	288,696.90	329,584.15	277,110.57	386,825.00	364,101.00	(22,724.00)	(6)
441-36-250-536.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	41,005.23	.00	2,519.00	.00	.00	.00	



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	250 - Laboratory							
Activity	536 - Water-Sewer Combined Services							
<i>Personnel Services</i>								
441-36-250-536.13-10	Other Salaries/ Wages Part Time Wages	1,259.23	.00	.00	.00	.00	.00	
441-36-250-536.14-10	Overtime Overtime /Call-Out Pay	41,398.37	15,497.79	3,923.20	25,000.00	15,000.00	(10,000.00)	(40)
441-36-250-536.15-20	Special Pay Car Allowance	2,640.00	2,420.00	2,640.00	2,640.00	2,640.00	.00	
441-36-250-536.15-50	Special Pay Incentive Pay	.00	3,000.00	.00	.00	.00	.00	
441-36-250-536.21-10	FICA Taxes Employer FICA	28,770.90	26,391.81	21,643.05	31,506.00	29,002.00	(2,504.00)	(8)
441-36-250-536.22-10	Retirement Contributions General Employees Retirement	27,571.00	29,520.00	30,558.98	35,184.00	26,503.00	(8,681.00)	(25)
441-36-250-536.22-20	Retirement Contributions ICMA Contributions	2,125.91	.00	.00	3,327.00	3,327.00	.00	
441-36-250-536.23-10	Life & Health Insurance Health Insurance	95,096.91	81,171.00	73,231.92	81,203.00	95,683.00	14,480.00	18
441-36-250-536.23-20	Life & Health Insurance Life Insurance	794.40	996.00	1,009.70	1,255.00	1,350.00	95.00	8
441-36-250-536.23-30	Life & Health Insurance Disability Insurance	658.95	758.45	664.51	820.00	1,063.00	243.00	30
441-36-250-536.24-10	Workers Compensation Workers Compensation	14,438.04	15,585.00	12,729.75	13,887.00	16,163.00	2,276.00	16
441-36-250-536.25-10	Other Employee Benefits Unemployment Compensation	154.76	175.20	134.32	175.00	175.00	.00	
441-36-250-536.27-10	Other Employee Benefits Employee Assistance Program	88.00	52.51	93.60	124.00	136.00	12.00	10
<i>Personnel Services Totals</i>		\$544,698.60	\$505,151.91	\$426,258.60	\$581,946.00	\$555,143.00	(\$26,803.00)	(5%)
<i>Operating Expenditures/Expenses</i>								
441-36-250-536.31-90	Professional Services Other Professional Services	4,999.00	4,950.00	3,400.07	5,000.00	5,000.00	.00	
441-36-250-536.34-90	Other Contractual Services Other Contractual Services	9,748.37	14,390.07	8,826.90	29,000.00	29,000.00	.00	
441-36-250-536.40-10	Travel & Per Diem Travel & Training	.00	.00	.00	1,300.00	1,300.00	.00	
441-36-250-536.41-11	Communication Services Portable Phones / MDD	.00	207.00	.00	207.00	207.00	.00	
441-36-250-536.42-10	Freight & Postage Services Postage	267.29	359.98	127.37	500.00	500.00	.00	
441-36-250-536.42-11	Freight & Postage Services Other Transportation Costs	.00	44.69	.00	100.00	100.00	.00	
441-36-250-536.44-45	Rentals & Leases Vehicle Rental / Garage	3,639.96	3,639.96	4,968.37	5,420.00	5,420.00	.00	
441-36-250-536.45-10	Insurance General Liability	11,529.00	12,213.00	11,195.25	12,213.00	14,966.00	2,753.00	23
441-36-250-536.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	2,571.99	2,830.68	2,224.55	2,800.00	3,700.00	900.00	32
441-36-250-536.46-15	Repair and Maintenance Service Equipment Maintenance	24,534.46	26,872.94	31,639.37	37,650.00	32,050.00	(5,600.00)	(15)
441-36-250-536.46-40	Repair and Maintenance Service Other Repair Maintenance	1,241.00	1,000.00	465.62	1,200.00	1,200.00	.00	
441-36-250-536.48-17	Promotional Activities Refreshment / Food / Meetings	.00	.00	.00	100.00	100.00	.00	



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	250 - Laboratory							
Activity	536 - Water-Sewer Combined Services							
<i>Operating Expenditures/Expenses</i>								
441-36-250-536.49-53	Other Current Charges Commercial Driver License Renew.	75.00	.00	.00	.00	.00	.00	
441-36-250-536.49-90	Other Current Charges Other Current Charges	2,800.00	3,518.69	2,800.00	8,200.00	8,200.00	.00	
441-36-250-536.51-10	Office Supplies Stationery, Paper, Forms	79.98	41.42	.00	150.00	.00	(150.00)	(100)
441-36-250-536.51-15	Office Supplies Other Office Supplies	1,130.41	1,629.67	776.57	1,500.00	1,650.00	150.00	10
441-36-250-536.51-20	Office Supplies Office Equipment < \$5,000	830.03	2,130.78	4,105.56	10,000.00	10,000.00	.00	
441-36-250-536.51-25	Office Supplies Computer Software	.00	.00	.00	300.00	300.00	.00	
441-36-250-536.52-10	Operating Supplies Fuel & Lube	944.86	905.99	745.05	1,000.00	1,000.00	.00	
441-36-250-536.52-20	Operating Supplies General Operating Supplies	23,044.00	26,038.57	34,115.39	43,000.00	43,000.00	.00	
441-36-250-536.52-27	Operating Supplies Equipment < \$5,000	108.43	8,098.92	11,221.47	15,000.00	15,000.00	.00	
441-36-250-536.52-30	Operating Supplies Chemicals	31,776.57	25,535.11	15,272.19	36,000.00	36,000.00	.00	
441-36-250-536.52-33	Operating Supplies Uniform / Linen Service	2,184.48	1,773.26	1,320.96	3,492.00	3,410.00	(82.00)	(2)
441-36-250-536.54-10	Books Pubs Subs & Memberships Books & Publications	.00	230.00	.00	.00	450.00	450.00	
441-36-250-536.54-11	Books Pubs Subs & Memberships Subscriptions	.00	.00	90.00	200.00	300.00	100.00	50
441-36-250-536.54-13	Books Pubs Subs & Memberships Memberships	436.00	391.00	338.00	600.00	600.00	.00	
441-36-250-536.54-30	Books Pubs Subs & Memberships Training & Education Costs	.00	.00	.00	.00	2,800.00	2,800.00	
<i>Operating Expenditures/Expenses Totals</i>		\$121,940.83	\$136,801.73	\$133,632.69	\$214,932.00	\$216,253.00	\$1,321.00	1%
Activity	536 - Water-Sewer Combined Services	\$666,639.43	\$641,953.64	\$559,891.29	\$796,878.00	\$771,396.00	(\$25,482.00)	(3%)
<i>Totals</i>		\$666,639.43	\$641,953.64	\$559,891.29	\$796,878.00	\$771,396.00	(\$25,482.00)	(3%)
Division	251 - Environmental Resources Compl							
Activity	536 - Water-Sewer Combined Services							
<i>Personnel Services</i>								
441-36-251-536.12-10	Regular Salaries/Wages Regular Salaries/Wages	277,681.87	360,679.81	303,062.53	394,468.00	330,462.00	(64,006.00)	(16)
441-36-251-536.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	986.30	3,401.66	3,277.44	.00	.00	.00	
441-36-251-536.13-10	Other Salaries/ Wages Part Time Wages	.00	3,076.80	.00	.00	.00	.00	
441-36-251-536.14-10	Overtime Overtime /Call-Out Pay	2,846.46	446.75	262.13	5,000.00	5,000.00	.00	
441-36-251-536.15-20	Special Pay Car Allowance	1,320.00	2,640.00	1,980.00	2,640.00	2,640.00	.00	
441-36-251-536.15-60	Special Pay Other Taxable Pay	50,000.00	.00	.00	.00	.00	.00	
441-36-251-536.21-10	FICA Taxes Employer FICA	24,761.70	27,222.26	22,911.21	30,560.00	25,866.00	(4,694.00)	(15)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	251 - Environmental Resources Compl							
Activity	536 - Water-Sewer Combined Services							
<i>Personnel Services</i>								
441-36-251-536.22-10	Retirement Contributions General Employees Retirement	20,346.00	16,784.00	33,517.08	25,963.00	24,119.00	(1,844.00)	(7)
441-36-251-536.23-10	Life & Health Insurance Health Insurance	99,920.13	92,394.00	70,758.95	73,083.00	67,226.00	(5,857.00)	(8)
441-36-251-536.23-20	Life & Health Insurance Life Insurance	777.60	929.96	1,102.29	1,131.00	1,198.00	67.00	6
441-36-251-536.23-30	Life & Health Insurance Disability Insurance	625.04	832.27	706.42	815.00	1,120.00	305.00	37
441-36-251-536.24-10	Workers Compensation Workers Compensation	2,499.96	2,699.04	2,204.62	2,405.00	2,798.00	393.00	16
441-36-251-536.25-10	Other Employee Benefits Unemployment Compensation	143.08	175.27	144.70	157.00	157.00	.00	
441-36-251-536.27-10	Other Employee Benefits Employee Assistance Program	82.72	51.59	101.00	112.00	123.00	11.00	10
<i>Personnel Services Totals</i>		\$481,990.86	\$511,333.41	\$440,028.37	\$536,334.00	\$460,709.00	(\$75,625.00)	(14%)
<i>Operating Expenditures/Expenses</i>								
441-36-251-536.34-90	Other Contractual Services Other Contractual Services	136,825.07	80,869.08	189,802.14	454,292.00	200,000.00	(254,292.00)	(56)
441-36-251-536.40-10	Travel & Per Diem Travel & Training	1,948.64	5,756.48	3,302.85	5,500.00	5,650.00	150.00	3
441-36-251-536.41-11	Communication Services Portable Phones / MDD	.00	621.00	.00	621.00	621.00	.00	
441-36-251-536.42-10	Freight & Postage Services Postage	.00	2,886.23	4,241.53	4,290.00	4,745.00	455.00	11
441-36-251-536.44-45	Rentals & Leases Vehicle Rental / Garage	11,390.04	5,760.00	5,368.88	5,857.00	10,030.00	4,173.00	71
441-36-251-536.45-10	Insurance General Liability	6,200.04	6,567.96	6,020.63	10,259.00	12,571.00	2,312.00	23
441-36-251-536.45-50	Insurance Property Claims	.00	500.00	.00	1,000.00	1,000.00	.00	
441-36-251-536.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	2,051.24	2,421.40	1,306.99	3,200.00	4,800.00	1,600.00	50
441-36-251-536.46-15	Repair and Maintenance Service Equipment Maintenance	.00	98.99	109.99	900.00	1,200.00	300.00	33
441-36-251-536.47-10	Printing & Binding Printing & Binding	1,998.56	1,664.16	1,690.77	2,200.00	3,700.00	1,500.00	68
441-36-251-536.48-20	Promotional Activities Other Promotional Costs	.00	.00	.00	3,000.00	.00	(3,000.00)	(100)
441-36-251-536.49-50	Other Current Charges Advertising	.00	972.18	465.89	2,000.00	2,000.00	.00	
441-36-251-536.49-90	Other Current Charges Other Current Charges	.00	450.00	50.00	700.00	700.00	.00	
441-36-251-536.51-10	Office Supplies Stationery, Paper, Forms	486.91	522.76	982.36	1,500.00	2,150.00	650.00	43
441-36-251-536.51-15	Office Supplies Other Office Supplies	.00	157.99	370.72	750.00	750.00	.00	
441-36-251-536.51-20	Office Supplies Office Equipment < \$5,000	1,948.31	5,581.45	744.16	1,425.00	1,250.00	(175.00)	(12)
441-36-251-536.51-25	Office Supplies Computer Software	.00	.00	.00	125.00	125.00	.00	
441-36-251-536.52-10	Operating Supplies Fuel & Lube	3,546.83	3,521.41	1,540.14	1,800.00	2,600.00	800.00	44



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department 36 - Water & Sewer								
Division 251 - Environmental Resources Compl								
Activity 536 - Water-Sewer Combined Services								
<i>Operating Expenditures/Expenses</i>								
441-36-251-536.52-20	Operating Supplies General Operating Supplies	6,381.21	4,165.22	1,715.93	2,500.00	9,100.00	6,600.00	264
441-36-251-536.52-33	Operating Supplies Uniform / Linen Service	1,298.78	1,938.81	1,121.32	2,700.00	2,800.00	100.00	4
441-36-251-536.54-10	Books Pubs Subs & Memberships Books & Publications	.00	1,885.34	.00	1,000.00	1,000.00	.00	
441-36-251-536.54-13	Books Pubs Subs & Memberships Memberships	871.00	631.00	355.00	725.00	725.00	.00	
441-36-251-536.54-30	Books Pubs Subs & Memberships Training & Education Costs	2,448.00	3,434.00	1,374.00	6,210.00	6,535.00	325.00	5
<i>Operating Expenditures/Expenses Totals</i>		\$177,394.63	\$130,405.46	\$220,563.30	\$512,554.00	\$274,052.00	(\$238,502.00)	(47%)
<i>Capital Outlay</i>								
441-36-251-536.64-90	Machinery & Equipment Other Machinery / Equipment	.00	.00	33,335.00	33,335.00	.00	(33,335.00)	(100)
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$33,335.00	\$33,335.00	\$0.00	(\$33,335.00)	(100%)
Activity 536 - Water-Sewer Combined Services Totals		\$659,385.49	\$641,738.87	\$693,926.67	\$1,082,223.00	\$734,761.00	(\$347,462.00)	(32%)
Division 251 - Environmental Resources Compl Totals		\$659,385.49	\$641,738.87	\$693,926.67	\$1,082,223.00	\$734,761.00	(\$347,462.00)	(32%)
Division 256 - Water Maintenance								
Activity 536 - Water-Sewer Combined Services								
<i>Personnel Services</i>								
441-36-256-536.12-10	Regular Salaries/Wages Regular Salaries/Wages	454,843.02	475,043.07	503,192.12	549,085.00	595,654.00	46,569.00	8
441-36-256-536.14-10	Overtime Overtime /Call-Out Pay	30,443.85	25,761.76	23,362.71	27,000.00	27,000.00	.00	
441-36-256-536.14-30	Overtime Special Events	126.00	1,920.85	837.67	.00	.00	.00	
441-36-256-536.21-10	FICA Taxes Employer FICA	36,656.10	37,517.71	39,312.96	44,071.00	47,634.00	3,563.00	8
441-36-256-536.22-10	Retirement Contributions General Employees Retirement	27,535.00	29,481.00	48,187.04	35,137.00	37,425.00	2,288.00	7
441-36-256-536.23-10	Life & Health Insurance Health Insurance	137,193.35	157,021.00	172,310.40	162,406.00	193,849.00	31,443.00	19
441-36-256-536.23-20	Life & Health Insurance Life Insurance	1,440.00	1,220.04	1,854.45	2,092.00	2,092.00	.00	
441-36-256-536.23-30	Life & Health Insurance Disability Insurance	1,071.26	1,092.78	1,213.56	1,314.00	1,738.00	424.00	32
441-36-256-536.24-10	Workers Compensation Workers Compensation	21,960.96	23,705.04	19,362.75	21,123.00	24,585.00	3,462.00	16
441-36-256-536.25-10	Other Employee Benefits Unemployment Compensation	350.40	332.62	347.48	385.00	385.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	256 - Water Maintenance							
Activity	536 - Water-Sewer Combined Services							
<i>Personnel Services</i>								
441-36-256-536.27-10	Other Employee Benefits Employee Assistance Program	211.20	98.71	243.36	274.00	300.00	26.00	9
	<i>Personnel Services Totals</i>	<u>\$711,831.14</u>	<u>\$753,194.58</u>	<u>\$810,224.50</u>	<u>\$842,887.00</u>	<u>\$930,662.00</u>	<u>\$87,775.00</u>	<u>10%</u>
<i>Operating Expenditures/Expenses</i>								
441-36-256-536.34-35	Other Contractual Services SCRWTDB South Central Reg	4,283.05	.00	.00	.00	.00	.00	
441-36-256-536.34-90	Other Contractual Services Other Contractual Services	276,765.54	270,195.61	400,291.83	625,000.00	500,000.00	(125,000.00)	(20)
441-36-256-536.40-10	Travel & Per Diem Travel & Training	.00	.00	.00	250.00	250.00	.00	
441-36-256-536.41-11	Communication Services Portable Phones / MDD	.00	1,035.00	1,816.27	1,035.00	1,035.00	.00	
441-36-256-536.43-15	Utility Services Water & Sewer	2,160.30	2,381.49	1,674.14	4,545.00	2,661.00	(1,884.00)	(41)
441-36-256-536.43-20	Utility Services Irrigation Water	.00	.00	.00	.00	159.00	159.00	
441-36-256-536.43-25	Utility Services Stormwater Assessment Fee	.00	.00	.00	.00	829.00	829.00	
441-36-256-536.44-45	Rentals & Leases Vehicle Rental / Garage	31,306.94	31,449.96	30,912.75	33,723.00	41,150.00	7,427.00	22
441-36-256-536.45-10	Insurance General Liability	18,102.00	19,176.96	17,578.88	29,955.00	36,707.00	6,752.00	23
441-36-256-536.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	32,754.36	51,891.85	30,159.01	39,150.00	39,950.00	800.00	2
441-36-256-536.46-15	Repair and Maintenance Service Equipment Maintenance	326,661.62	275,181.24	245,444.09	395,860.00	350,000.00	(45,860.00)	(12)
441-36-256-536.46-20	Repair and Maintenance Service Building Maintenance	4,982.77	6,723.12	205.04	5,000.00	5,000.00	.00	
441-36-256-536.46-35	Repair and Maintenance Service Irrigation Maintenance	.00	.00	.00	1,350.00	1,350.00	.00	
441-36-256-536.46-40	Repair and Maintenance Service Other Repair Maintenance	71.03	.00	.00	.00	.00	.00	
441-36-256-536.51-10	Office Supplies Stationery, Paper, Forms	565.21	309.88	418.25	750.00	.00	(750.00)	(100)
441-36-256-536.51-15	Office Supplies Other Office Supplies	724.39	769.73	508.19	1,000.00	1,200.00	200.00	20
441-36-256-536.52-10	Operating Supplies Fuel & Lube	20,763.49	20,296.70	12,645.67	14,150.00	14,900.00	750.00	5
441-36-256-536.52-20	Operating Supplies General Operating Supplies	37,356.23	53,799.79	17,013.51	35,000.00	35,000.00	.00	
441-36-256-536.52-27	Operating Supplies Equipment < \$5,000	3,275.39	2,074.22	251.57	4,000.00	4,000.00	.00	
441-36-256-536.52-30	Operating Supplies Chemicals	3,840.00	2,833.30	.00	4,000.00	4,000.00	.00	
441-36-256-536.52-33	Operating Supplies Uniform / Linen Service	2,853.86	2,882.98	5,961.92	6,402.00	8,613.00	2,211.00	35
441-36-256-536.52-35	Operating Supplies Building Materials	.00	3,874.46	3,734.69	5,000.00	5,000.00	.00	
441-36-256-536.52-36	Operating Supplies Janitorial Supplies	.00	493.32	111.92	.00	.00	.00	
441-36-256-536.52-41	Operating Supplies Gardening Supplies	1,770.29	49.19	898.45	2,500.00	2,500.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	256 - Water Maintenance							
Activity	536 - Water-Sewer Combined Services							
<i>Operating Expenditures/Expenses</i>								
441-36-256-536.54-13	Books Pubs Subs & Memberships Memberships	.00	.00	.00	100.00	100.00	.00	
441-36-256-536.54-30	Books Pubs Subs & Memberships Training & Education Costs	.00	2,565.00	5,290.00	8,140.00	4,000.00	(4,140.00)	(51)
<i>Operating Expenditures/Expenses Totals</i>		\$768,236.47	\$747,983.80	\$774,916.18	\$1,216,910.00	\$1,058,404.00	(\$158,506.00)	(13%)
Activity	536 - Water-Sewer Combined Services	\$1,480,067.61	\$1,501,178.38	\$1,585,140.68	\$2,059,797.00	\$1,989,066.00	(\$70,731.00)	(3%)
<i>Totals</i>								
Division	256 - Water Maintenance	\$1,480,067.61	\$1,501,178.38	\$1,585,140.68	\$2,059,797.00	\$1,989,066.00	(\$70,731.00)	(3%)
Division	257 - Lift Station Maintenance							
Activity	536 - Water-Sewer Combined Services							
<i>Personnel Services</i>								
441-36-257-536.12-10	Regular Salaries/Wages Regular Salaries/Wages	1,200,441.76	1,295,615.08	1,259,103.50	1,340,611.00	1,458,279.00	117,668.00	9
441-36-257-536.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	5,140.37	3,825.37	11,879.24	.00	.00	.00	
441-36-257-536.14-10	Overtime Overtime /Call-Out Pay	22,444.01	29,180.02	32,169.72	35,000.00	35,000.00	.00	
441-36-257-536.14-30	Overtime Special Events	.00	703.35	735.91	.00	.00	.00	
441-36-257-536.15-20	Special Pay Car Allowance	2,640.00	2,640.00	2,640.00	2,640.00	2,640.00	.00	
441-36-257-536.15-50	Special Pay Incentive Pay	.00	.00	1,500.00	.00	.00	.00	
441-36-257-536.21-10	FICA Taxes Employer FICA	91,567.17	98,850.47	98,124.28	105,235.00	115,580.00	10,345.00	10
441-36-257-536.22-10	Retirement Contributions General Employees Retirement	86,225.00	92,320.00	116,731.76	110,031.00	92,235.00	(17,796.00)	(16)
441-36-257-536.22-20	Retirement Contributions ICMA Contributions	2,017.12	2,103.11	2,136.66	2,212.00	2,385.00	173.00	8
441-36-257-536.23-10	Life & Health Insurance Health Insurance	322,866.13	316,704.00	336,087.09	306,418.00	368,313.00	61,895.00	20
441-36-257-536.23-20	Life & Health Insurance Life Insurance	3,391.20	3,325.20	4,295.74	4,698.00	4,736.00	38.00	1
441-36-257-536.23-30	Life & Health Insurance Disability Insurance	2,781.71	2,972.65	3,030.73	3,207.00	4,258.00	1,051.00	33
441-36-257-536.24-10	Workers Compensation Workers Compensation	41,162.04	44,430.96	36,291.75	39,591.00	46,080.00	6,489.00	16
441-36-257-536.25-10	Other Employee Benefits Unemployment Compensation	721.24	735.84	674.85	736.00	735.00	(1.00)	
441-36-257-536.27-10	Other Employee Benefits Employee Assistance Program	429.44	222.50	476.56	524.00	574.00	50.00	10
<i>Personnel Services Totals</i>		\$1,781,827.19	\$1,893,628.55	\$1,905,877.79	\$1,950,903.00	\$2,130,815.00	\$179,912.00	9%
<i>Operating Expenditures/Expenses</i>								
441-36-257-536.34-90	Other Contractual Services Other Contractual Services	339,152.85	337,209.14	320,494.45	420,000.00	420,000.00	.00	
441-36-257-536.40-10	Travel & Per Diem Travel & Training	.00	.00	.00	400.00	400.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	257 - Lift Station Maintenance							
Activity	536 - Water-Sewer Combined Services							
	<i>Operating Expenditures/Expenses</i>							
441-36-257-536.41-11	Communication Services Portable Phones / MDD	.00	4,761.00	1,816.29	4,761.00	9,729.00	4,968.00	104
441-36-257-536.42-10	Freight & Postage Services Postage	13.46	.00	.69	100.00	100.00	.00	
441-36-257-536.42-20	Freight & Postage Services Express Charges / Messenger	.00	.00	.00	150.00	150.00	.00	
441-36-257-536.43-10	Utility Services Electricity	304,706.54	304,920.40	276,073.40	268,797.00	327,932.00	59,135.00	22
441-36-257-536.43-25	Utility Services Stormwater Assessment Fee	.00	462.00	.00	791.00	.00	(791.00)	(100)
441-36-257-536.44-30	Rentals & Leases Equipment	.00	.00	671.87	3,000.00	5,876.00	2,876.00	96
441-36-257-536.44-45	Rentals & Leases Vehicle Rental / Garage	116,600.04	118,860.00	118,305.88	129,061.00	155,920.00	26,859.00	21
441-36-257-536.45-10	Insurance General Liability	50,087.04	53,060.04	48,638.37	82,882.00	101,563.00	18,681.00	23
441-36-257-536.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	67,567.37	72,422.29	74,776.51	113,100.00	105,600.00	(7,500.00)	(7)
441-36-257-536.46-15	Repair and Maintenance Service Equipment Maintenance	479,956.55	408,324.63	309,760.16	498,060.00	557,200.00	59,140.00	12
441-36-257-536.46-20	Repair and Maintenance Service Building Maintenance	4,982.84	3,874.89	3,630.05	5,000.00	5,000.00	.00	
441-36-257-536.46-35	Repair and Maintenance Service Irrigation Maintenance	1,530.36	.00	260.00	1,580.00	1,580.00	.00	
441-36-257-536.48-17	Promotional Activities Refreshment / Food / Meetings	.00	.00	80.18	350.00	350.00	.00	
441-36-257-536.51-10	Office Supplies Stationery, Paper, Forms	296.52	291.74	557.78	1,000.00	.00	(1,000.00)	(100)
441-36-257-536.51-15	Office Supplies Other Office Supplies	2,270.69	2,133.38	213.85	2,380.00	3,180.00	800.00	34
441-36-257-536.51-20	Office Supplies Office Equipment < \$5,000	2,147.14	4,323.64	209.08	9,500.00	5,000.00	(4,500.00)	(47)
441-36-257-536.52-10	Operating Supplies Fuel & Lube	69,661.53	71,997.81	50,338.60	96,710.00	96,410.00	(300.00)	
441-36-257-536.52-11	Operating Supplies Fuel / Oil / Other	.00	2,687.73	.00	2,000.00	2,000.00	.00	
441-36-257-536.52-20	Operating Supplies General Operating Supplies	36,491.55	51,685.66	16,970.93	45,000.00	45,000.00	.00	
441-36-257-536.52-27	Operating Supplies Equipment < \$5,000	13,057.51	7,506.24	6,006.06	16,000.00	16,000.00	.00	
441-36-257-536.52-30	Operating Supplies Chemicals	16,776.70	14,590.50	15,279.85	25,200.00	25,200.00	.00	
441-36-257-536.52-33	Operating Supplies Uniform / Linen Service	10,767.65	9,946.57	6,547.56	12,804.00	16,443.00	3,639.00	28
441-36-257-536.52-35	Operating Supplies Building Materials	.00	1,197.17	2,419.35	3,000.00	3,000.00	.00	
441-36-257-536.52-41	Operating Supplies Gardening Supplies	.00	2,406.00	2,461.82	640.00	640.00	.00	
441-36-257-536.53-10	Road Materials & Supplies Repairs Roads	.00	.00	.00	750.00	750.00	.00	
441-36-257-536.54-13	Books Pubs Subs & Memberships Memberships	50.00	.00	.00	120.00	120.00	.00	
441-36-257-536.54-30	Books Pubs Subs & Memberships Training & Education Costs	.00	1,050.00	6,390.00	10,140.00	5,000.00	(5,140.00)	(51)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	257 - Lift Station Maintenance							
Activity	536 - Water-Sewer Combined Services							
	<i>Operating Expenditures/Expenses Totals</i>	\$1,516,116.34	\$1,473,710.83	\$1,261,902.73	\$1,753,276.00	\$1,910,143.00	\$156,867.00	9%
Activity	536 - Water-Sewer Combined Services	\$3,297,943.53	\$3,367,339.38	\$3,167,780.52	\$3,704,179.00	\$4,040,958.00	\$336,779.00	9%
	Totals							
Division	257 - Lift Station Maintenance	\$3,297,943.53	\$3,367,339.38	\$3,167,780.52	\$3,704,179.00	\$4,040,958.00	\$336,779.00	9%
Division	259 - Water Treatment and Storage							
Activity	536 - Water-Sewer Combined Services							
	<i>Personnel Services</i>							
441-36-259-536.12-10	Regular Salaries/Wages Regular Salaries/Wages	834,090.58	1,137,740.72	1,122,144.49	1,378,901.00	1,459,022.00	80,121.00	6
441-36-259-536.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	3,607.60	1,849.86	6,802.22	.00	.00	.00	
441-36-259-536.13-10	Other Salaries/ Wages Part Time Wages	122.61	261.60	.00	.00	140,192.00	140,192.00	
441-36-259-536.14-10	Overtime Overtime /Call-Out Pay	126,478.63	137,821.13	203,875.65	100,000.00	80,000.00	(20,000.00)	(20)
441-36-259-536.15-20	Special Pay Car Allowance	2,640.00	1,760.00	2,200.00	2,640.00	2,640.00	.00	
441-36-259-536.15-50	Special Pay Incentive Pay	6,600.00	22,200.00	19,000.00	.00	.00	.00	
441-36-259-536.21-10	FICA Taxes Employer FICA	72,522.57	95,822.00	101,707.62	113,136.00	128,922.00	15,786.00	14
441-36-259-536.22-10	Retirement Contributions General Employees Retirement	68,848.00	73,715.00	124,281.99	87,857.00	106,282.00	18,425.00	21
441-36-259-536.22-20	Retirement Contributions ICMA Contributions	.00	2,084.97	2,531.63	3,156.00	3,387.00	231.00	7
441-36-259-536.23-10	Life & Health Insurance Health Insurance	295,008.80	307,653.00	299,307.51	337,199.00	403,360.00	66,161.00	20
441-36-259-536.23-20	Life & Health Insurance Life Insurance	2,149.20	2,506.19	3,212.62	4,394.00	4,355.00	(39.00)	(1)
441-36-259-536.23-30	Life & Health Insurance Disability Insurance	1,896.21	2,564.86	2,691.57	3,301.00	4,313.00	1,012.00	31
441-36-259-536.24-10	Workers Compensation Workers Compensation	34,878.96	37,649.04	30,752.43	33,548.00	39,047.00	5,499.00	16
441-36-259-536.25-10	Other Employee Benefits Unemployment Compensation	499.32	592.87	542.79	736.00	1,085.00	349.00	47
441-36-259-536.27-10	Other Employee Benefits Employee Assistance Program	293.92	177.15	382.48	525.00	574.00	49.00	9
	<i>Personnel Services Totals</i>	\$1,449,636.40	\$1,824,398.39	\$1,919,433.00	\$2,065,393.00	\$2,373,179.00	\$307,786.00	15%
	<i>Operating Expenditures/Expenses</i>							
441-36-259-536.34-10	Other Contractual Services Temporary Services	40,060.81	26,928.75	50,375.44	40,000.00	10,000.00	(30,000.00)	(75)
441-36-259-536.34-90	Other Contractual Services Other Contractual Services	991,134.74	2,027,837.84	1,165,672.18	1,665,833.00	2,465,833.00	800,000.00	48
441-36-259-536.40-10	Travel & Per Diem Travel & Training	96.94	.00	.00	.00	3,300.00	3,300.00	
441-36-259-536.41-11	Communication Services Portable Phones / MDD	.00	621.00	.00	621.00	621.00	.00	
441-36-259-536.42-10	Freight & Postage Services Postage	187.55	226.25	108.20	250.00	300.00	50.00	20
441-36-259-536.43-10	Utility Services Electricity	1,364,837.02	1,304,199.18	1,078,389.00	1,556,508.00	1,898,941.00	342,433.00	22



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted 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							
	<i>Operating Expenditures/Expenses</i>							
441-36-259-536.43-15	Utility Services Water & Sewer	2,686.34	2,941.15	2,107.41	1,635.00	7,389.00	5,754.00	352
441-36-259-536.43-20	Utility Services Irrigation Water	23,304.17	26,377.10	33,938.07	29,460.00	27,312.00	(2,148.00)	(7)
441-36-259-536.43-25	Utility Services Stormwater Assessment Fee	.00	4,165.00	.00	6,731.00	.00	(6,731.00)	(100)
441-36-259-536.43-35	Utility Services Waste Collection & Disposal	3,008.13	3,135.23	3,135.23	3,095.00	3,095.00	.00	
441-36-259-536.44-10	Rentals & Leases Land Rental / Lease	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	.00	
441-36-259-536.44-45	Rentals & Leases Vehicle Rental / Garage	24,170.04	24,170.04	20,633.25	22,509.00	44,930.00	22,421.00	100
441-36-259-536.45-10	Insurance General Liability	95,266.92	100,923.12	92,512.75	157,646.00	193,179.00	35,533.00	23
441-36-259-536.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	4,271.52	12,461.32	6,941.97	31,900.00	26,700.00	(5,200.00)	(16)
441-36-259-536.46-15	Repair and Maintenance Service Equipment Maintenance	200,929.47	274,341.67	191,038.64	300,000.00	280,000.00	(20,000.00)	(7)
441-36-259-536.46-40	Repair and Maintenance Service Other Repair Maintenance	19,196.72	69,667.14	42,714.64	105,000.00	40,000.00	(65,000.00)	(62)
441-36-259-536.48-15	Promotional Activities Special Events	.00	.00	.00	500.00	.00	(500.00)	(100)
441-36-259-536.48-16	Promotional Activities Employee Recognition Awards	.00	.00	.00	100.00	.00	(100.00)	(100)
441-36-259-536.48-17	Promotional Activities Refreshment / Food / Meetings	68.44	.00	.00	250.00	250.00	.00	
441-36-259-536.49-50	Other Current Charges Advertising	.00	167.79	996.64	1,500.00	2,000.00	500.00	33
441-36-259-536.49-53	Other Current Charges Commercial Driver License Renew.	1,091.00	.00	.00	1,000.00	7,000.00	6,000.00	600
441-36-259-536.49-90	Other Current Charges Other Current Charges	11,115.00	11,890.00	12,290.00	11,500.00	11,500.00	.00	
441-36-259-536.51-10	Office Supplies Stationery, Paper, Forms	466.48	494.05	499.74	500.00	.00	(500.00)	(100)
441-36-259-536.51-15	Office Supplies Other Office Supplies	4,774.91	5,077.25	4,303.08	5,000.00	2,000.00	(3,000.00)	(60)
441-36-259-536.51-20	Office Supplies Office Equipment < \$5,000	708.15	2,056.72	239.77	1,000.00	500.00	(500.00)	(50)
441-36-259-536.52-10	Operating Supplies Fuel & Lube	6,171.61	1,432.52	2,525.44	7,450.00	6,450.00	(1,000.00)	(13)
441-36-259-536.52-11	Operating Supplies Fuel / Oil / Other	25,437.07	6,633.39	18,822.73	34,000.00	35,000.00	1,000.00	3
441-36-259-536.52-15	Operating Supplies EMS Supplies	79.19	.00	.00	.00	.00	.00	
441-36-259-536.52-20	Operating Supplies General Operating Supplies	139,090.87	67,250.88	51,412.71	77,580.00	80,000.00	2,420.00	3
441-36-259-536.52-27	Operating Supplies Equipment < \$5,000	5,567.19	6,872.95	4,463.47	5,000.00	8,000.00	3,000.00	60
441-36-259-536.52-30	Operating Supplies Chemicals	2,923,968.34	3,392,220.20	3,456,043.60	4,119,000.00	4,429,000.00	310,000.00	8
441-36-259-536.52-33	Operating Supplies Uniform / Linen Service	11,798.91	9,823.38	7,975.12	14,000.00	16,000.00	2,000.00	14
441-36-259-536.54-11	Books Pubs Subs & Memberships Subscriptions	.00	.00	.00	.00	10,000.00	10,000.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted 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							
<i>Operating Expenditures/Expenses</i>								
441-36-259-536.54-13	Books Pubs Subs & Memberships Memberships	380.00	70.00	4,049.25	750.00	5,750.00	5,000.00	667
441-36-259-536.54-30	Books Pubs Subs & Memberships Training & Education Costs	1,739.00	2,697.04	17,979.50	18,580.00	8,000.00	(10,580.00)	(57)
<i>Operating Expenditures/Expenses Totals</i>		\$5,916,606.53	\$7,399,680.96	\$6,284,167.83	\$8,233,898.00	\$9,638,050.00	\$1,404,152.00	17%
<i>Capital Outlay</i>								
441-36-259-536.64-11	Machinery & Equipment Computer Equipment	.00	.00	.00	.00	8,500.00	8,500.00	
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$8,500.00	\$8,500.00	+++
Activity	536 - Water-Sewer Combined Services	\$7,366,242.93	\$9,224,079.35	\$8,203,600.83	\$10,299,291.00	\$12,019,729.00	\$1,720,438.00	17%
Totals		\$7,366,242.93	\$9,224,079.35	\$8,203,600.83	\$10,299,291.00	\$12,019,729.00	\$1,720,438.00	17%
Division	259 - Water Treatment and Storage							
Division	270 - Wastewater Collection							
Activity	536 - Water-Sewer Combined Services							
<i>Personnel Services</i>								
441-36-270-536.12-10	Regular Salaries/Wages Regular Salaries/Wages	821,373.18	854,125.43	835,180.40	962,325.00	1,033,752.00	71,427.00	7
441-36-270-536.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	20,755.90	4,951.87	8,123.15	.00	.00	.00	
441-36-270-536.14-10	Overtime Overtime /Call-Out Pay	48,806.64	53,505.95	54,814.80	52,000.00	58,700.00	6,700.00	13
441-36-270-536.14-30	Overtime Special Events	.00	1,311.36	1,115.17	.00	1,000.00	1,000.00	
441-36-270-536.21-10	FICA Taxes Employer FICA	65,809.96	66,162.79	66,936.85	77,596.00	84,186.00	6,590.00	8
441-36-270-536.22-10	Retirement Contributions General Employees Retirement	59,448.00	63,650.00	92,299.76	75,861.00	75,310.00	(551.00)	(1)
441-36-270-536.23-10	Life & Health Insurance Health Insurance	260,648.25	285,299.00	266,252.75	273,937.00	310,158.00	36,221.00	13
441-36-270-536.23-20	Life & Health Insurance Life Insurance	2,426.76	2,269.76	3,047.88	3,362.00	3,804.00	442.00	13
441-36-270-536.23-30	Life & Health Insurance Disability Insurance	1,924.27	1,959.28	2,018.54	2,219.00	3,018.00	799.00	36
441-36-270-536.24-10	Workers Compensation Workers Compensation	44,748.96	48,303.00	39,216.93	42,782.00	49,794.00	7,012.00	16
441-36-270-536.25-10	Other Employee Benefits Unemployment Compensation	572.32	569.40	539.75	595.00	630.00	35.00	6
441-36-270-536.27-10	Other Employee Benefits Employee Assistance Program	343.20	170.88	380.32	424.00	492.00	68.00	16
<i>Personnel Services Totals</i>		\$1,326,857.44	\$1,382,278.72	\$1,369,926.30	\$1,491,101.00	\$1,620,844.00	\$129,743.00	9%
<i>Operating Expenditures/Expenses</i>								
441-36-270-536.34-90	Other Contractual Services Other Contractual Services	712,218.10	843,359.49	677,126.69	1,159,900.00	1,009,900.00	(150,000.00)	(13)
441-36-270-536.40-10	Travel & Per Diem Travel & Training	66.25	.00	43.58	1,000.00	1,000.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	270 - Wastewater Collection							
Activity	536 - Water-Sewer Combined Services							
	<i>Operating Expenditures/Expenses</i>							
441-36-270-536.41-11	Communication Services Portable Phones / MDD	.00	3,726.00	.00	3,933.00	3,933.00	.00	
441-36-270-536.42-10	Freight & Postage Services Postage	35.45	.00	.00	200.00	200.00	.00	
441-36-270-536.43-10	Utility Services Electricity	2,911.17	2,844.95	2,507.84	2,528.00	3,085.00	557.00	22
441-36-270-536.44-10	Rentals & Leases Land Rental / Lease	.00	.00	.00	.00	5,000.00	5,000.00	
441-36-270-536.44-45	Rentals & Leases Vehicle Rental / Garage	174,999.96	179,499.96	237,774.13	259,390.00	304,990.00	45,600.00	18
441-36-270-536.45-10	Insurance General Liability	44,190.96	46,815.00	42,913.75	73,127.00	89,610.00	16,483.00	23
441-36-270-536.45-50	Insurance Property Claims	.00	500.00	.00	2,000.00	2,000.00	.00	
441-36-270-536.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	134,671.11	114,102.50	112,984.14	174,800.00	172,300.00	(2,500.00)	(1)
441-36-270-536.46-15	Repair and Maintenance Service Equipment Maintenance	4,695.96	6,720.55	4,795.49	12,360.00	7,000.00	(5,360.00)	(43)
441-36-270-536.48-17	Promotional Activities Refreshment / Food / Meetings	214.48	.00	178.79	500.00	500.00	.00	
441-36-270-536.49-53	Other Current Charges Commercial Driver License Renew.	266.25	133.62	.00	500.00	500.00	.00	
441-36-270-536.51-10	Office Supplies Stationery, Paper, Forms	.00	25.90	.00	.00	.00	.00	
441-36-270-536.51-20	Office Supplies Office Equipment < \$5,000	478.34	1,165.08	2,151.94	3,430.00	1,200.00	(2,230.00)	(65)
441-36-270-536.52-10	Operating Supplies Fuel & Lube	58,284.45	52,480.46	47,126.85	74,250.00	74,250.00	.00	
441-36-270-536.52-20	Operating Supplies General Operating Supplies	44,693.29	18,538.95	55,152.14	106,000.00	90,000.00	(16,000.00)	(15)
441-36-270-536.52-27	Operating Supplies Equipment < \$5,000	32,805.02	25,117.42	15,738.27	35,000.00	13,000.00	(22,000.00)	(63)
441-36-270-536.52-30	Operating Supplies Chemicals	.00	.00	.00	3,500.00	.00	(3,500.00)	(100)
441-36-270-536.52-33	Operating Supplies Uniform / Linen Service	7,577.25	8,339.90	9,092.79	11,400.00	13,200.00	1,800.00	16
441-36-270-536.52-41	Operating Supplies Gardening Supplies	.00	452.00	.00	.00	.00	.00	
441-36-270-536.54-10	Books Pubs Subs & Memberships Books & Publications	.00	.00	.00	1,000.00	500.00	(500.00)	(50)
441-36-270-536.54-13	Books Pubs Subs & Memberships Memberships	.00	.00	.00	180.00	180.00	.00	
441-36-270-536.54-30	Books Pubs Subs & Memberships Training & Education Costs	4,590.00	5,775.00	3,568.37	8,775.00	8,775.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$1,222,698.04	\$1,309,596.78	\$1,211,154.77	\$1,933,773.00	\$1,801,123.00	(\$132,650.00)	(7%)
Activity	536 - Water-Sewer Combined Services	\$2,549,555.48	\$2,691,875.50	\$2,581,081.07	\$3,424,874.00	\$3,421,967.00	(\$2,907.00)	0%
	Totals							
Division	270 - Wastewater Collection	\$2,549,555.48	\$2,691,875.50	\$2,581,081.07	\$3,424,874.00	\$3,421,967.00	(\$2,907.00)	0%



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	275 - Sewage Treatment Plant							
Activity	536 - Water-Sewer Combined Services							
<i>Operating Expenditures/Expenses</i>								
441-36-275-536.34-30	Other Contractual Services Share Wastewater Treatment	3,593,356.80	3,877,544.40	3,673,387.90	4,100,000.00	4,400,000.00	300,000.00	7
441-36-275-536.43-25	Utility Services Stormwater Assessment Fee	.00	1,026.00	.00	6,887.00	.00	(6,887.00)	(100)
441-36-275-536.43-30	Utility Services Reclaimed Water	128,644.95	161,823.92	191,193.58	180,000.00	180,000.00	.00	
441-36-275-536.43-35	Utility Services Waste Collection & Disposal	1,979.48	2,063.12	2,063.12	2,063.00	2,063.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$3,723,981.23	\$4,042,457.44	\$3,866,644.60	\$4,288,950.00	\$4,582,063.00	\$293,113.00	7%
Activity	536 - Water-Sewer Combined Services Totals	\$3,723,981.23	\$4,042,457.44	\$3,866,644.60	\$4,288,950.00	\$4,582,063.00	\$293,113.00	7%
Division	275 - Sewage Treatment Plant Totals	\$3,723,981.23	\$4,042,457.44	\$3,866,644.60	\$4,288,950.00	\$4,582,063.00	\$293,113.00	7%
Division	283 - Water Distribution							
Activity	536 - Water-Sewer Combined Services							
<i>Personnel Services</i>								
441-36-283-536.12-10	Regular Salaries/Wages Regular Salaries/Wages	1,350,789.94	1,485,451.18	1,714,451.45	1,778,236.00	2,229,795.00	451,559.00	25
441-36-283-536.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	626.09	3,101.58	.00	.00	.00	.00	
441-36-283-536.13-10	Other Salaries/ Wages Part Time Wages	1,840.52	.00	.00	.00	.00	.00	
441-36-283-536.14-10	Overtime Overtime /Call-Out Pay	114,068.75	132,106.05	189,897.74	90,000.00	135,000.00	45,000.00	50
441-36-283-536.14-30	Overtime Special Events	106.29	716.56	5,091.75	.00	.00	.00	
441-36-283-536.15-20	Special Pay Car Allowance	2,640.00	2,200.00	2,640.00	2,640.00	2,640.00	.00	
441-36-283-536.15-50	Special Pay Incentive Pay	.00	5,000.00	.00	.00	.00	.00	
441-36-283-536.21-10	FICA Taxes Employer FICA	109,134.93	119,414.83	142,140.90	139,096.00	180,907.00	41,811.00	30
441-36-283-536.22-10	Retirement Contributions General Employees Retirement	105,645.00	113,113.00	181,151.89	134,813.00	145,641.00	10,828.00	8
441-36-283-536.22-20	Retirement Contributions ICMA Contributions	.00	344.93	3,020.78	2,876.00	3,452.00	576.00	20
441-36-283-536.23-10	Life & Health Insurance Health Insurance	406,887.78	455,003.00	563,368.28	515,931.00	696,616.00	180,685.00	35
441-36-283-536.23-20	Life & Health Insurance Life Insurance	4,069.08	4,072.12	5,961.35	6,492.00	7,969.00	1,477.00	23
441-36-283-536.23-30	Life & Health Insurance Disability Insurance	3,168.06	3,406.70	4,102.22	4,164.00	6,477.00	2,313.00	56
441-36-283-536.24-10	Workers Compensation Workers Compensation	38,040.00	41,061.00	34,067.00	37,164.00	42,586.00	5,422.00	15
441-36-283-536.25-10	Other Employee Benefits Unemployment Compensation	919.80	953.31	1,022.45	1,121.00	1,261.00	140.00	12
441-36-283-536.27-10	Other Employee Benefits Employee Assistance Program	550.88	287.89	715.84	798.00	984.00	186.00	23
<i>Personnel Services Totals</i>		\$2,138,487.12	\$2,366,232.15	\$2,847,631.65	\$2,713,331.00	\$3,453,328.00	\$739,997.00	27%



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	283 - Water Distribution							
Activity	536 - Water-Sewer Combined Services							
	<i>Operating Expenditures/Expenses</i>							
441-36-283-536.34-90	Other Contractual Services Other Contractual Services	936,138.44	1,006,410.86	921,555.46	1,540,100.00	1,440,100.00	(100,000.00)	(6)
441-36-283-536.40-10	Travel & Per Diem Travel & Training	35.47	31.69	9.00	1,000.00	500.00	(500.00)	(50)
441-36-283-536.41-11	Communication Services Portable Phones / MDD	.00	3,519.00	.00	3,519.00	4,761.00	1,242.00	35
441-36-283-536.42-10	Freight & Postage Services Postage	3.99	8.96	14.78	500.00	500.00	.00	
441-36-283-536.42-20	Freight & Postage Services Express Charges / Messenger	.00	.00	.00	200.00	1,000.00	800.00	400
441-36-283-536.43-10	Utility Services Electricity	2,405.83	2,358.51	2,063.28	2,094.00	2,554.00	460.00	22
441-36-283-536.44-10	Rentals & Leases Land Rental / Lease	.00	.00	.00	5,000.00	5,000.00	.00	
441-36-283-536.44-45	Rentals & Leases Vehicle Rental / Garage	71,390.04	78,600.00	82,770.38	90,295.00	137,030.00	46,735.00	52
441-36-283-536.45-10	Insurance General Liability	61,574.04	65,230.08	59,794.13	101,892.00	124,858.00	22,966.00	23
441-36-283-536.45-50	Insurance Property Claims	500.00	.00	.00	2,000.00	2,000.00	.00	
441-36-283-536.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	53,800.97	42,215.26	82,544.19	77,000.00	86,450.00	9,450.00	12
441-36-283-536.46-15	Repair and Maintenance Service Equipment Maintenance	5,003.66	2,280.50	3,984.75	7,025.00	7,375.00	350.00	5
441-36-283-536.47-10	Printing & Binding Printing & Binding	.00	51.80	260.85	1,500.00	1,500.00	.00	
441-36-283-536.48-16	Promotional Activities Employee Recognition Awards	.00	.00	.00	270.00	270.00	.00	
441-36-283-536.48-17	Promotional Activities Refreshment / Food / Meetings	.00	.00	26.98	500.00	500.00	.00	
441-36-283-536.49-50	Other Current Charges Advertising	966.40	353.32	497.96	2,500.00	1,000.00	(1,500.00)	(60)
441-36-283-536.49-53	Other Current Charges Commercial Driver License Renew.	353.20	90.37	.00	550.00	550.00	.00	
441-36-283-536.49-90	Other Current Charges Other Current Charges	.00	.00	.00	400.00	.00	(400.00)	(100)
441-36-283-536.51-10	Office Supplies Stationery, Paper, Forms	547.10	881.54	517.27	1,500.00	.00	(1,500.00)	(100)
441-36-283-536.51-15	Office Supplies Other Office Supplies	1,519.58	2,499.85	1,553.71	2,000.00	2,100.00	100.00	5
441-36-283-536.51-20	Office Supplies Office Equipment < \$5,000	19,230.06	1,382.62	502.30	1,200.00	1,200.00	.00	
441-36-283-536.51-25	Office Supplies Computer Software	.00	.00	.00	125.00	125.00	.00	
441-36-283-536.52-10	Operating Supplies Fuel & Lube	48,217.91	52,388.88	52,714.51	51,300.00	65,100.00	13,800.00	27
441-36-283-536.52-20	Operating Supplies General Operating Supplies	236,839.93	241,183.35	165,830.26	325,000.00	280,630.00	(44,370.00)	(14)
441-36-283-536.52-27	Operating Supplies Equipment < \$5,000	37,436.81	30,490.15	33,368.50	40,000.00	22,000.00	(18,000.00)	(45)
441-36-283-536.52-30	Operating Supplies Chemicals	4,259.16	.00	4,896.98	5,000.00	5,000.00	.00	
441-36-283-536.52-31	Operating Supplies Protective Gear	3,974.80	5,649.90	3,544.80	6,000.00	6,000.00	.00	
441-36-283-536.52-32	Operating Supplies SWAT Expenditures < \$1,000	75.96	.00	.00	.00	.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	283 - Water Distribution							
Activity	536 - Water-Sewer Combined Services							
<i>Operating Expenditures/Expenses</i>								
441-36-283-536.52-33	Operating Supplies Uniform / Linen Service	12,109.57	12,223.61	15,759.19	19,088.00	23,704.00	4,616.00	24
441-36-283-536.52-35	Operating Supplies Building Materials	4,923.02	9,980.51	14,567.35	15,000.00	.00	(15,000.00)	(100)
441-36-283-536.52-41	Operating Supplies Gardening Supplies	5,021.60	8,027.77	6,875.00	7,500.00	7,500.00	.00	
441-36-283-536.53-15	Road Materials & Supplies Repairs / Other Road Materials	9,816.82	28,723.51	25,619.43	125,000.00	50,000.00	(75,000.00)	(60)
441-36-283-536.54-11	Books Pubs Subs & Memberships Subscriptions	125.49	.00	.00	500.00	500.00	.00	
441-36-283-536.54-13	Books Pubs Subs & Memberships Memberships	30.00	3,008.00	4,999.00	2,190.00	900.00	(1,290.00)	(59)
441-36-283-536.54-30	Books Pubs Subs & Memberships Training & Education Costs	9,074.41	10,050.00	5,994.00	17,200.00	11,000.00	(6,200.00)	(36)
441-36-283-536.54-40	Books Pubs Subs & Memberships Tuition Reimbursement	1,237.30	.00	.00	.00	.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$1,526,611.56	\$1,607,640.04	\$1,490,264.06	\$2,454,948.00	\$2,291,707.00	(\$163,241.00)	(7%)
<i>Capital Outlay</i>								
441-36-283-536.64-11	Machinery & Equipment Computer Equipment	.00	.00	4,893.93	5,500.00	15,500.00	10,000.00	182
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$4,893.93	\$5,500.00	\$15,500.00	\$10,000.00	182%
Activity	536 - Water-Sewer Combined Services	\$3,665,098.68	\$3,973,872.19	\$4,342,789.64	\$5,173,779.00	\$5,760,535.00	\$586,756.00	11%
Totals		\$3,665,098.68	\$3,973,872.19	\$4,342,789.64	\$5,173,779.00	\$5,760,535.00	\$586,756.00	11%
Division	283 - Water Distribution	\$3,665,098.68	\$3,973,872.19	\$4,342,789.64	\$5,173,779.00	\$5,760,535.00	\$586,756.00	11%
Division	300 - Capital Outlay							
Activity	536 - Water-Sewer Combined Services							
<i>Operating Expenditures/Expenses</i>								
441-36-300-536.43-30	Utility Services Reclaimed Water	.00	.01	.00	.00	.00	.00	
441-36-300-536.46-15	Repair and Maintenance Service Equipment Maintenance	.05	.01	.00	.00	.00	.00	
441-36-300-536.49-61	Other Current Charges Reclaimed Water Distrib System	.03	.00	.00	.00	.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$0.08	\$0.02	\$0.00	\$0.00	\$0.00	\$0.00	+++
<i>Other Uses</i>								
441-36-300-536.99-01	Other Non-Operating Contingency	.00	.00	.00	9,392,979.00	3,210,363.00	(6,182,616.00)	(66)
<i>Other Uses Totals</i>		\$0.00	\$0.00	\$0.00	\$9,392,979.00	\$3,210,363.00	(\$6,182,616.00)	(66%)
Activity	536 - Water-Sewer Combined Services	\$0.08	\$0.02	\$0.00	\$9,392,979.00	\$3,210,363.00	(\$6,182,616.00)	(66%)
Totals		\$0.08	\$0.02	\$0.00	\$9,392,979.00	\$3,210,363.00	(\$6,182,616.00)	(66%)
Division	300 - Capital Outlay	\$0.08	\$0.02	\$0.00	\$9,392,979.00	\$3,210,363.00	(\$6,182,616.00)	(66%)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	362 - Engineering							
Activity	536 - Water-Sewer Combined Services							
<i>Personnel Services</i>								
441-36-362-536.12-10	Regular Salaries/Wages Regular Salaries/Wages	295,155.77	293,917.66	451,409.26	510,825.00	631,399.00	120,574.00	24
441-36-362-536.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	2,261.33	2,548.76	.00	.00	.00	.00	
441-36-362-536.13-10	Other Salaries/ Wages Part Time Wages	5,846.96	13,389.19	22,685.98	.00	.00	.00	
441-36-362-536.14-10	Overtime Overtime /Call-Out Pay	.00	86.91	654.87	2,000.00	2,000.00	.00	
441-36-362-536.15-20	Special Pay Car Allowance	2,640.00	3,080.00	5,280.00	2,640.00	4,488.00	1,848.00	70
441-36-362-536.15-50	Special Pay Incentive Pay	.00	5,000.00	.00	.00	.00	.00	
441-36-362-536.21-10	FICA Taxes Employer FICA	23,161.01	23,512.54	34,710.13	39,231.00	48,799.00	9,568.00	24
441-36-362-536.22-10	Retirement Contributions General Employees Retirement	34,824.00	37,286.00	49,755.25	44,439.00	46,015.00	1,576.00	4
441-36-362-536.22-20	Retirement Contributions ICMA Contributions	3,413.74	3,186.53	3,967.60	3,405.00	3,294.00	(111.00)	(3)
441-36-362-536.23-10	Life & Health Insurance Health Insurance	92,752.40	118,375.00	84,320.41	113,684.00	146,534.00	32,850.00	29
441-36-362-536.23-20	Life & Health Insurance Life Insurance	848.40	860.40	1,476.87	1,884.00	2,283.00	399.00	21
441-36-362-536.23-30	Life & Health Insurance Disability Insurance	691.64	674.30	1,063.32	1,183.00	1,843.00	660.00	56
441-36-362-536.24-10	Workers Compensation Workers Compensation	1,209.00	1,305.00	1,067.00	1,164.00	1,354.00	190.00	16
441-36-362-536.25-10	Other Employee Benefits Unemployment Compensation	163.52	178.12	208.62	245.00	269.00	24.00	10
441-36-362-536.27-10	Other Employee Benefits Employee Assistance Program	89.76	40.94	115.32	174.00	210.00	36.00	21
<i>Personnel Services Totals</i>		\$463,057.53	\$503,441.35	\$656,714.63	\$720,874.00	\$888,488.00	\$167,614.00	23%
<i>Operating Expenditures/Expenses</i>								
441-36-362-536.34-10	Other Contractual Services Temporary Services	.00	14,000.00	15,120.00	.00	.00	.00	
441-36-362-536.34-90	Other Contractual Services Other Contractual Services	5,357.16	7,339.02	4,692.96	11,900.00	205,000.00	193,100.00	1,623
441-36-362-536.40-10	Travel & Per Diem Travel & Training	11.00	.00	995.45	1,500.00	5,000.00	3,500.00	233
441-36-362-536.41-11	Communication Services Portable Phones / MDD	.00	414.00	.00	621.00	621.00	.00	
441-36-362-536.42-10	Freight & Postage Services Postage	.00	131.35	84.80	100.00	200.00	100.00	100
441-36-362-536.44-45	Rentals & Leases Vehicle Rental / Garage	8,580.00	5,820.00	5,392.75	5,883.00	9,870.00	3,987.00	68
441-36-362-536.45-10	Insurance General Liability	6,104.04	6,465.96	5,927.13	10,100.00	12,377.00	2,277.00	23
441-36-362-536.45-50	Insurance Property Claims	.00	.00	.00	500.00	500.00	.00	
441-36-362-536.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	488.47	918.46	3,438.86	4,100.00	4,100.00	.00	
441-36-362-536.46-15	Repair and Maintenance Service Equipment Maintenance	.00	.00	306.00	1,000.00	3,000.00	2,000.00	200



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	36 - Water & Sewer							
Division	362 - Engineering							
Activity	536 - Water-Sewer Combined Services							
<i>Operating Expenditures/Expenses</i>								
441-36-362-536.51-10	Office Supplies Stationery, Paper, Forms	1,093.67	372.78	167.96	1,000.00	.00	(1,000.00)	(100)
441-36-362-536.51-20	Office Supplies Office Equipment < \$5,000	6,756.00	240.96	2,572.98	2,600.00	6,500.00	3,900.00	150
441-36-362-536.51-25	Office Supplies Computer Software	.00	.00	.00	250.00	250.00	.00	
441-36-362-536.52-10	Operating Supplies Fuel & Lube	668.32	1,173.37	2,985.01	2,600.00	3,900.00	1,300.00	50
441-36-362-536.52-31	Operating Supplies Protective Gear	.00	.00	.00	.00	975.00	975.00	
441-36-362-536.52-33	Operating Supplies Uniform / Linen Service	323.34	584.73	1,089.59	1,000.00	6,025.00	5,025.00	503
441-36-362-536.54-13	Books Pubs Subs & Memberships Memberships	98.75	.00	49.00	305.00	5,750.00	5,445.00	1,785
441-36-362-536.54-30	Books Pubs Subs & Memberships Training & Education Costs	3,165.00	.01	913.00	7,500.00	12,900.00	5,400.00	72
<i>Operating Expenditures/Expenses Totals</i>		\$32,645.75	\$37,460.64	\$43,735.49	\$50,959.00	\$276,968.00	\$226,009.00	444%
Activity	536 - Water-Sewer Combined Services	\$495,703.28	\$540,901.99	\$700,450.12	\$771,833.00	\$1,165,456.00	\$393,623.00	51%
Totals		\$495,703.28	\$540,901.99	\$700,450.12	\$771,833.00	\$1,165,456.00	\$393,623.00	51%
Division	362 - Engineering	\$495,703.28	\$540,901.99	\$700,450.12	\$771,833.00	\$1,165,456.00	\$393,623.00	51%
Department	36 - Water & Sewer	\$26,476,859.74	\$28,128,377.41	\$28,387,138.04	\$43,820,268.00	\$41,225,497.00	(\$2,594,771.00)	(6%)
Department	81 - Depreciation							
Division	840 - Depreciation							
Activity	536 - Water-Sewer Combined Services							
<i>Operating Expenditures/Expenses</i>								
441-81-840-536.49-64	Other Current Charges Depreciation	4,504,691.00	4,633,131.56	4,292,131.48	.00	4,700,000.00	4,700,000.00	
441-81-840-536.49-93	Other Current Charges Loss On Disposal of FA	134,783.58	36,700.00	.00	.00	.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$4,639,474.58	\$4,669,831.56	\$4,292,131.48	\$0.00	\$4,700,000.00	\$4,700,000.00	+++
Activity	536 - Water-Sewer Combined Services	\$4,639,474.58	\$4,669,831.56	\$4,292,131.48	\$0.00	\$4,700,000.00	\$4,700,000.00	+++
Totals		\$4,639,474.58	\$4,669,831.56	\$4,292,131.48	\$0.00	\$4,700,000.00	\$4,700,000.00	+++
Division	840 - Depreciation	\$4,639,474.58	\$4,669,831.56	\$4,292,131.48	\$0.00	\$4,700,000.00	\$4,700,000.00	+++
Department	81 - Depreciation	\$4,639,474.58	\$4,669,831.56	\$4,292,131.48	\$0.00	\$4,700,000.00	\$4,700,000.00	+++



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 441 - Water & Sewer Fund								
EXPENSE								
Department	90 - Miscellaneous							
Division	900 - Miscellaneous Expenditures							
Activity	536 - Water-Sewer Combined Services							
	<i>Operating Expenditures/Expenses</i>							
441-90-900-536.31-11	Professional Services Investment Services	20,014.07	15,169.74	16,618.68	18,960.00	18,960.00	.00	
441-90-900-536.31-90	Professional Services Other Professional Services	189,347.74	184,674.20	210,649.22	90,000.00	90,000.00	.00	
441-90-900-536.49-15	Other Current Charges Bad Debt Expense	203,126.81	352,143.09	(2,017.37)	.00	.00	.00	
441-90-900-536.49-35	Other Current Charges Share of Administrative Expense	3,936,351.00	4,040,244.96	4,058,802.11	4,427,784.00	4,747,606.00	319,822.00	7
441-90-900-536.49-90	Other Current Charges Other Current Charges	.00	(93,983.92)	.00	.00	.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$4,348,839.62	\$4,498,248.07	\$4,284,052.64	\$4,536,744.00	\$4,856,566.00	\$319,822.00	7%
Activity	536 - Water-Sewer Combined Services	\$4,348,839.62	\$4,498,248.07	\$4,284,052.64	\$4,536,744.00	\$4,856,566.00	\$319,822.00	7%
	Totals							
Division	900 - Miscellaneous Expenditures Totals	\$4,348,839.62	\$4,498,248.07	\$4,284,052.64	\$4,536,744.00	\$4,856,566.00	\$319,822.00	7%
	Department 90 - Miscellaneous Totals	\$4,348,839.62	\$4,498,248.07	\$4,284,052.64	\$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							
	<i>Other Uses</i>							
441-91-910-581.91-15	Non-Operating Transfers Transfers to General Fund (001)	2,347,968.23	1,692,216.52	1,434,202.00	1,564,584.00	1,566,933.00	2,349.00	
441-91-910-581.91-78	Non-Operating Transfers Transfers to Beaut. Trust (119)	5,190.00	5,190.00	4,757.50	5,190.00	5,190.00	.00	
441-91-910-581.91-79	Non-Operating Transfers In Lieu Utility Tax	1,722,900.00	2,535,768.96	2,642,060.63	2,882,248.00	3,028,000.00	145,752.00	5
441-91-910-581.91-81	Non-Operating Transfers Transfers to Garage Fund (501)	104,466.00	264,590.88	.00	.00	.00	.00	
	<i>Other Uses Totals</i>	\$4,180,524.23	\$4,497,766.36	\$4,081,020.13	\$4,452,022.00	\$4,600,123.00	\$148,101.00	3%
Activity	581 - Inter-Fund Group Xfrs Out Totals	\$4,180,524.23	\$4,497,766.36	\$4,081,020.13	\$4,452,022.00	\$4,600,123.00	\$148,101.00	3%
	Division 910 - Transfers Totals	\$4,180,524.23	\$4,497,766.36	\$4,081,020.13	\$4,452,022.00	\$4,600,123.00	\$148,101.00	3%
	Department 91 - Transfers Totals	\$4,180,524.23	\$4,497,766.36	\$4,081,020.13	\$4,452,022.00	\$4,600,123.00	\$148,101.00	3%
	EXPENSE TOTALS	\$39,645,698.17	\$41,794,223.40	\$41,044,342.29	\$52,809,034.00	\$55,382,186.00	\$2,573,152.00	5%
Fund	441 - Water & Sewer Fund Totals							
	REVENUE TOTALS	\$41,746,745.55	\$45,442,486.31	\$49,277,185.26	\$52,809,034.00	\$55,382,186.00	\$2,573,152.00	5%
	EXPENSE TOTALS	\$39,645,698.17	\$41,794,223.40	\$41,044,342.29	\$52,809,034.00	\$55,382,186.00	\$2,573,152.00	5%
Fund	441 - Water & Sewer Fund Totals	\$2,101,047.38	\$3,648,262.91	\$8,232,842.97	\$0.00	\$0.00	\$0.00	+++



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 442 - Water/Sewer Renewal-Replacement								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Intergovernmental Revenue								
442-00-000.334-950	State Grants Other State Grants	.00	.00	.00	3,300,000.00	.00	(3,300,000.00)	(100)
	<i>Intergovernmental Revenue Totals</i>	\$0.00	\$0.00	\$0.00	\$3,300,000.00	\$0.00	(\$3,300,000.00)	(100%)
<i>Miscellaneous Revenues</i>								
442-00-000.361-100	Interest & Other Earnings Interest Investments	.00	153,385.85	123,940.18	.00	.00	.00	
442-00-000.361-104	Interest & Other Earnings Int Invest/Gain on Sale	91,229.26	.00	.00	.00	.00	.00	
442-00-000.361-400	Interest & Other Earnings Appreciation/Gain on Sale	.00	114,044.94	.00	.00	.00	.00	
442-00-000.361-401	Interest & Other Earnings Gain on Sale of Invest/ Interest	21,149.06	.00	.00	.00	.00	.00	
442-00-000.369-905	Other Miscellaneous Revenue Recovery Of Prior Yrs Exp	(2.79)	(.08)	.00	.00	.00	.00	
	<i>Miscellaneous Revenues Totals</i>	\$112,375.53	\$267,430.71	\$123,940.18	\$0.00	\$0.00	\$0.00	+++
<i>Other Source, Continued</i>								
442-00-000.301-024	Budgetary Account Renewal And Replacement	.00	.00	.00	25,952,444.00	17,507,500.00	(8,444,944.00)	(33)
442-00-000.303-042	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	.00	4,217,269.65	.00	(4,217,269.65)	(100)
	<i>Other Source, Continued Totals</i>	\$0.00	\$0.00	\$0.00	\$30,169,713.65	\$17,507,500.00	(\$12,662,213.65)	(42%)
	Division 000 - Administration Totals	\$112,375.53	\$267,430.71	\$123,940.18	\$33,469,713.65	\$17,507,500.00	(\$15,962,213.65)	(48%)
	Department 00 - Administration Totals	\$112,375.53	\$267,430.71	\$123,940.18	\$33,469,713.65	\$17,507,500.00	(\$15,962,213.65)	(48%)
	REVENUE TOTALS	\$112,375.53	\$267,430.71	\$123,940.18	\$33,469,713.65	\$17,507,500.00	(\$15,962,213.65)	(48%)
EXPENSE								
Department 36 - Water & Sewer								
Division 260 - Renewal & Replacement								
Activity 536 - Water-Sewer Combined Services								
<i>Operating Expenditures/Expenses</i>								
442-36-260-536.34-83	Other Contractual Services SCR-Reclaim & Deepwell	607,257.00	1,458,853.00	750,000.00	750,000.00	.00	(750,000.00)	(100)
	<i>Operating Expenditures/Expenses Totals</i>	\$607,257.00	\$1,458,853.00	\$750,000.00	\$750,000.00	\$0.00	(\$750,000.00)	(100%)
<i>Capital Outlay</i>								
442-36-260-536.63-90	Capital Outlay Other Improvements	.00	.00	484,689.97	8,652,722.35	4,235,000.00	(4,417,722.35)	(51)
442-36-260-536.64-90	Machinery & Equipment Other Machinery / Equipment	.00	.00	.00	.00	280,000.00	280,000.00	
442-36-260-536.68-10	Capital Outlay Software	.00	.00	22,940.80	27,353.23	.00	(27,353.23)	(100)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 442 - Water/Sewer Renewal-Replacement								
EXPENSE								
Department	36 - Water & Sewer							
Division	260 - Renewal & Replacement							
Activity	536 - Water-Sewer Combined Services							
<i>Capital Outlay</i>								
442-36-260-536.68-33	Capital Outlay Improv/Upgrade LS Telemetry Syst	.00	.00	.00	69,827.90	.00	(69,827.90)	(100)
	<i>Capital Outlay Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$507,630.77</u>	<u>\$8,749,903.48</u>	<u>\$4,515,000.00</u>	<u>(\$4,234,903.48)</u>	<u>(48%)</u>
Activity	536 - Water-Sewer Combined Services	\$607,257.00	\$1,458,853.00	\$1,257,630.77	\$9,499,903.48	\$4,515,000.00	(\$4,984,903.48)	(52%)
	Totals							
Activity	537 - Conservation & Resource Mgmt.							
<i>Operating Expenditures/Expenses</i>								
442-36-260-537.31-90	Professional Services Other Professional Services	15,266.35	38,577.56	4,901.62	85,655.30	.00	(85,655.30)	(100)
442-36-260-537.46-15	Repair and Maintenance Service Equipment Maintenance	83,694.00	.00	.00	.00	.00	.00	
442-36-260-537.46-40	Repair and Maintenance Service Other Repair Maintenance	201,832.55	223,931.52	218,987.60	535,000.00	205,000.00	(330,000.00)	(62)
442-36-260-537.49-56	Other Current Charges Water Valve Replacement	.00	.00	.00	360,000.00	.00	(360,000.00)	(100)
442-36-260-537.51-25	Office Supplies Computer Software	1,187.50	.00	.00	.00	.00	.00	
442-36-260-537.52-27	Operating Supplies Equipment < \$5,000	.00	2,721.60	.00	.00	.00	.00	
442-36-260-537.52-43	Operating Supplies Water Meter Rplmnt Cntrct Src	.00	.00	.00	100,000.00	.00	(100,000.00)	(100)
	<i>Operating Expenditures/Expenses Totals</i>	<u>\$301,980.40</u>	<u>\$265,230.68</u>	<u>\$223,889.22</u>	<u>\$1,080,655.30</u>	<u>\$205,000.00</u>	<u>(\$875,655.30)</u>	<u>(81%)</u>
<i>Capital Outlay</i>								
442-36-260-537.61-36	Capital Outlay Land / Intracoastal Cross Replcm	.00	.00	.00	810,643.70	.00	(810,643.70)	(100)
442-36-260-537.63-17	Capital Outlay Str Reconst / Force Main Rplcmnt	.00	.00	12,051.00	2,260,491.00	4,127,500.00	1,867,009.00	83
442-36-260-537.63-90	Capital Outlay Other Improvements	.00	.00	275,445.59	5,248,165.82	1,500,000.00	(3,748,165.82)	(71)
442-36-260-537.64-90	Machinery & Equipment Other Machinery / Equipment	.00	.00	424,802.20	4,175,655.32	3,460,000.00	(715,655.32)	(17)
442-36-260-537.68-03	Capital Outlay Tropic Isles	.00	.00	98,181.14	3,375,468.72	2,500,000.00	(875,468.72)	(26)
442-36-260-537.68-07	Capital Outlay WTP Implmt Pin & Wellsite Dev	.00	.00	.00	52,150.63	.00	(52,150.63)	(100)
442-36-260-537.68-10	Capital Outlay Software	.00	.00	372,886.50	1,148,000.00	.00	(1,148,000.00)	(100)
442-36-260-537.68-33	Capital Outlay Improv/Upgrade LS Telemetry Syst	.00	.00	38,310.86	2,538,635.68	1,200,000.00	(1,338,635.68)	(53)
	<i>Capital Outlay Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,221,677.29</u>	<u>\$19,609,210.87</u>	<u>\$12,787,500.00</u>	<u>(\$6,821,710.87)</u>	<u>(35%)</u>
Activity	537 - Conservation & Resource Mgmt.	\$301,980.40	\$265,230.68	\$1,445,566.51	\$20,689,866.17	\$12,992,500.00	(\$7,697,366.17)	(37%)
	Totals							



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 442 - Water/Sewer Renewal-Replacement								
EXPENSE								
Department 36 - Water & Sewer								
Division 260 - Renewal & Replacement Totals		\$909,237.40	\$1,724,083.68	\$2,703,197.28	\$30,189,769.65	\$17,507,500.00	(\$12,682,269.65)	(42%)
Department 36 - Water & Sewer Totals		\$909,237.40	\$1,724,083.68	\$2,703,197.28	\$30,189,769.65	\$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								
442-90-900-536.31-11 Professional Services Investment Services		2,854.33	2,163.46	2,155.45	2,704.00	.00	(2,704.00)	(100)
Operating Expenditures/Expenses Totals		\$2,854.33	\$2,163.46	\$2,155.45	\$2,704.00	\$0.00	(\$2,704.00)	(100%)
Other Uses								
442-90-900-536.99-01 Other Non-Operating Contingency		.00	.00	.00	3,277,240.00	.00	(3,277,240.00)	(100)
Other Uses Totals		\$0.00	\$0.00	\$0.00	\$3,277,240.00	\$0.00	(\$3,277,240.00)	(100%)
Activity 536 - Water-Sewer Combined Services Totals		\$2,854.33	\$2,163.46	\$2,155.45	\$3,279,944.00	\$0.00	(\$3,279,944.00)	(100%)
Division 900 - Miscellaneous Expenditures Totals		\$2,854.33	\$2,163.46	\$2,155.45	\$3,279,944.00	\$0.00	(\$3,279,944.00)	(100%)
Department 90 - Miscellaneous Totals		\$2,854.33	\$2,163.46	\$2,155.45	\$3,279,944.00	\$0.00	(\$3,279,944.00)	(100%)
EXPENSE TOTALS		\$912,091.73	\$1,726,247.14	\$2,705,352.73	\$33,469,713.65	\$17,507,500.00	(\$15,962,213.65)	(48%)
Fund 442 - Water/Sewer Renewal-Replacement Totals								
REVENUE TOTALS		\$112,375.53	\$267,430.71	\$123,940.18	\$33,469,713.65	\$17,507,500.00	(\$15,962,213.65)	(48%)
EXPENSE TOTALS		\$912,091.73	\$1,726,247.14	\$2,705,352.73	\$33,469,713.65	\$17,507,500.00	(\$15,962,213.65)	(48%)
Fund 442 - Water/Sewer Renewal-Replacement Totals		(\$799,716.20)	(\$1,458,816.43)	(\$2,581,412.55)	\$0.00	\$0.00	\$0.00	+++
Fund 443 - Water Treatment Plan								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
Intergovernmental Revenue								
443-00-000.334-909 State Grants FDEP Drinking Water State Revolv		.00	159,147.00	92,816.00	.00	.00	.00	
Intergovernmental Revenue Totals		\$0.00	\$159,147.00	\$92,816.00	\$0.00	\$0.00	\$0.00	+++
Other Sources								
443-00-000.384-112 Debt Proceeds Note & Bond Proceeds		.00	.00	1,490,100.00	36,000,000.00	125,000,000.00	89,000,000.00	247
Other Sources Totals		\$0.00	\$0.00	\$1,490,100.00	\$36,000,000.00	\$125,000,000.00	\$89,000,000.00	247%
Other Source, Continued								
443-00-000.301-011 Budgetary Account Prior Year Surplus		.00	.00	.00	9,000,000.00	.00	(9,000,000.00)	(100)



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 443 - Water Treatment Plan								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Other Source, Continued</i>								
443-00-000.303-010	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	.00	11,270,286.09	.00	(11,270,286.09)	(100)
	<i>Other Source, Continued Totals</i>	\$0.00	\$0.00	\$0.00	\$20,270,286.09	\$0.00	(\$20,270,286.09)	(100%)
	Division 000 - Administration Totals	\$0.00	\$159,147.00	\$1,582,916.00	\$56,270,286.09	\$125,000,000.00	\$68,729,713.91	122%
	Department 00 - Administration Totals	\$0.00	\$159,147.00	\$1,582,916.00	\$56,270,286.09	\$125,000,000.00	\$68,729,713.91	122%
	REVENUE TOTALS	\$0.00	\$159,147.00	\$1,582,916.00	\$56,270,286.09	\$125,000,000.00	\$68,729,713.91	122%
EXPENSE								
Department 36 - Water & Sewer								
Division 260 - Renewal & Replacement								
Activity 536 - Water-Sewer Combined Services								
<i>Capital Outlay</i>								
443-36-260-536.63-90	Capital Outlay Other Improvements	.00	.00	9,216,363.47	47,270,286.09	125,000,000.00	77,729,713.91	164
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$9,216,363.47	\$47,270,286.09	\$125,000,000.00	\$77,729,713.91	164%
<i>Other Uses</i>								
443-36-260-536.99-01	Other Non-Operating Contingency	.00	.00	.00	9,000,000.00	.00	(9,000,000.00)	(100)
	<i>Other Uses Totals</i>	\$0.00	\$0.00	\$0.00	\$9,000,000.00	\$0.00	(\$9,000,000.00)	(100%)
	Activity 536 - Water-Sewer Combined Services Totals	\$0.00	\$0.00	\$9,216,363.47	\$56,270,286.09	\$125,000,000.00	\$68,729,713.91	122%
	Division 260 - Renewal & Replacement Totals	\$0.00	\$0.00	\$9,216,363.47	\$56,270,286.09	\$125,000,000.00	\$68,729,713.91	122%
	Department 36 - Water & Sewer Totals	\$0.00	\$0.00	\$9,216,363.47	\$56,270,286.09	\$125,000,000.00	\$68,729,713.91	122%
	EXPENSE TOTALS	\$0.00	\$0.00	\$9,216,363.47	\$56,270,286.09	\$125,000,000.00	\$68,729,713.91	122%
Fund 443 - Water Treatment Plan Totals								
	REVENUE TOTALS	\$0.00	\$159,147.00	\$1,582,916.00	\$56,270,286.09	\$125,000,000.00	\$68,729,713.91	122%
	EXPENSE TOTALS	\$0.00	\$0.00	\$9,216,363.47	\$56,270,286.09	\$125,000,000.00	\$68,729,713.91	122%
Fund 443 - Water Treatment Plan Totals		\$0.00	\$159,147.00	(\$7,633,447.47)	\$0.00	\$0.00	\$0.00	+++



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 445 - DB Municipal Golf Course Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Intergovernmental Revenue</i>								
445-00-000.335-900	State Revenue Sharing Refund State Gasoline Tax	.00	.00	.00	33,600.00	33,600.00	.00	
<i>Intergovernmental Revenue Totals</i>		\$0.00	\$0.00	\$0.00	\$33,600.00	\$33,600.00	\$0.00	0%
<i>Charges for Services</i>								
445-00-000.347-900	Culture & Recreation Programs /Ads /Golf Fees	1,713,581.56	1,654,719.54	1,531,884.84	1,727,250.00	1,742,300.00	15,050.00	1
445-00-000.347-902	Culture & Recreation LG Comp/Rest Misc Inc./Green Fee	24,707.49	5,494.93	3,443.94	29,000.00	29,000.00	.00	
445-00-000.347-904	Culture & Recreation Special Events / League Fees	28.05	8,688.47	8,759.86	1,200.00	1,200.00	.00	
445-00-000.347-905	Culture & Recreation Cult Recr / Handicap Income	498.35	2,186.92	3,409.91	1,200.00	1,200.00	.00	
445-00-000.347-907	Culture & Recreation Culture/Recreation /Range Income	186,786.44	179,305.00	175,899.88	189,000.00	190,000.00	1,000.00	1
445-00-000.347-908	Culture & Recreation Cult Rec /Prepaid Green Fees	40,180.00	41,790.00	44,330.00	36,500.00	36,500.00	.00	
445-00-000.347-920	Culture & Recreation Cult Rec/Sale of Merch/Sp Evnts	130,646.49	114,854.63	114,443.76	127,000.00	127,000.00	.00	
445-00-000.347-930	Culture & Recreation Cult Rec/Rest/Consess/Catering	334,998.20	205,325.21	255,981.17	342,000.00	342,000.00	.00	
445-00-000.347-931	Culture & Recreation Cult Rec/Rest/Consess/Food Bev	116,583.01	109,950.81	105,306.26	119,000.00	119,000.00	.00	
445-00-000.347-940	Culture & Recreation Cult Rec/Rest/Food Bev/Alcohol	65,218.98	19,399.26	27,809.19	90,000.00	90,000.00	.00	
445-00-000.347-941	Culture & Recreation Culture/Rec /Rest - Alcohol	261,040.27	273,900.15	273,075.94	260,000.00	260,000.00	.00	
445-00-000.347-950	Culture & Recreation Catering / Catering Gratuities	155,922.95	127,811.96	130,126.70	162,200.00	162,200.00	.00	
<i>Charges for Services Totals</i>		\$3,030,191.79	\$2,743,426.88	\$2,674,471.45	\$3,084,350.00	\$3,100,400.00	\$16,050.00	1%
<i>Miscellaneous Revenues</i>								
445-00-000.361-140	Interest & Other Earnings Int Income - Leases	1,772.80	1,772.06	.00	.00	.00	.00	
445-00-000.362-000	Rents & Royalties Tower Rental	19,495.22	20,068.70	11,109.29	19,245.00	20,280.00	1,035.00	5
445-00-000.362-001	Rents & Royalties Tower Rental / Broadcasting	13,415.16	13,415.16	13,415.16	14,211.00	13,415.00	(796.00)	(6)
445-00-000.369-904	Other Miscellaneous Revenue HDepot Reb/Orig Popcorn H/Misc R	35,702.09	40,743.84	39,746.69	30,930.00	30,930.00	.00	
445-00-000.369-905	Other Miscellaneous Revenue Recovery Of Prior Yrs Exp	70.00	(26,418.00)	.00	.00	.00	.00	
445-00-000.369-920	Other Miscellaneous Revenue Over/Short-Pro Shop	(114.14)	285.87	200.77	.00	.00	.00	
445-00-000.369-921	Other Miscellaneous Revenue Over/Short-Restaurant	170.47	(72.35)	75.92	21,881.00	21,881.00	.00	
<i>Miscellaneous Revenues Totals</i>		\$70,511.60	\$49,795.28	\$64,547.83	\$86,267.00	\$86,506.00	\$239.00	0%



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 445 - DB Municipal Golf Course Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Other Sources</i>								
445-00-000.384-112	Debt Proceeds Note & Bond Proceeds	.00	.00	.00	.00	24,500,000.00	24,500,000.00	
	<i>Other Sources Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$24,500,000.00	\$24,500,000.00	+++
<i>Other Source, Continued</i>								
445-00-000.301-045	Budgetary Account Prior Year Surplus	.00	.00	.00	1,116,029.00	975,973.00	(140,056.00)	(13)
445-00-000.303-045	Prior Year Encumbrances Prior Years Encumbrances	.00	.00	.00	295,114.34	.00	(295,114.34)	(100)
	<i>Other Source, Continued Totals</i>	\$0.00	\$0.00	\$0.00	\$1,411,143.34	\$975,973.00	(\$435,170.34)	(31%)
	Division 000 - Administration Totals	\$3,100,703.39	\$2,793,222.16	\$2,739,019.28	\$4,615,360.34	\$28,696,479.00	\$24,081,118.66	522%
	Department 00 - Administration Totals	\$3,100,703.39	\$2,793,222.16	\$2,739,019.28	\$4,615,360.34	\$28,696,479.00	\$24,081,118.66	522%
	REVENUE TOTALS	\$3,100,703.39	\$2,793,222.16	\$2,739,019.28	\$4,615,360.34	\$28,696,479.00	\$24,081,118.66	522%
EXPENSE								
Department 75 - Recreation Facilities								
Division 150 - Operations								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
445-75-150-575.46-40	Repair and Maintenance Service Other Repair Maintenance	.00	34,862.47	11,661.25	11,661.25	.00	(11,661.25)	(100)
445-75-150-575.52-20	Operating Supplies General Operating Supplies	.00	5,251.23	.00	.00	.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$0.00	\$40,113.70	\$11,661.25	\$11,661.25	\$0.00	(\$11,661.25)	(100%)
	Activity 575 - Special Recreation Facilities Totals	\$0.00	\$40,113.70	\$11,661.25	\$11,661.25	\$0.00	(\$11,661.25)	(100%)
	Division 150 - Operations Totals	\$0.00	\$40,113.70	\$11,661.25	\$11,661.25	\$0.00	(\$11,661.25)	(100%)
Division 151 - Pro Shop								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
445-75-151-575.31-90	Professional Services Other Professional Services	308,338.12	351,503.93	358,056.00	372,700.00	394,836.00	22,136.00	6
445-75-151-575.34-90	Other Contractual Services Other Contractual Services	60,731.46	62,147.63	57,890.36	65,000.00	65,000.00	.00	
445-75-151-575.40-10	Travel & Per Diem Travel & Training	.00	.00	.00	750.00	750.00	.00	
445-75-151-575.43-10	Utility Services Electricity	6,510.00	6,510.00	5,967.50	6,510.00	7,943.00	1,433.00	22
445-75-151-575.45-45	Insurance Health Care Premiums	.00	(15.37)	38.58	10,000.00	12,000.00	2,000.00	20
445-75-151-575.46-15	Repair and Maintenance Service Equipment Maintenance	255.00	902.16	2,015.00	1,800.00	1,800.00	.00	
445-75-151-575.46-20	Repair and Maintenance Service Building Maintenance	.00	6,544.90	.00	.00	.00	.00	
445-75-151-575.47-10	Printing & Binding Printing & Binding	1,914.68	133.98	.00	2,100.00	2,100.00	.00	



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 445 - DB Municipal Golf Course Fund								
EXPENSE								
Department 75 - Recreation Facilities								
Division 151 - Pro Shop								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
445-75-151-575.48-20	Promotional Activities Other Promotional Costs	474.78	56.00	.00	2,300.00	2,300.00	.00	
445-75-151-575.49-50	Other Current Charges Advertising	.00	.00	.00	300.00	300.00	.00	
445-75-151-575.49-90	Other Current Charges Other Current Charges	3,999.96	3,999.96	3,666.69	4,000.00	4,000.00	.00	
445-75-151-575.51-15	Office Supplies Other Office Supplies	259.63	1,294.15	.00	1,500.00	1,500.00	.00	
445-75-151-575.51-20	Office Supplies Office Equipment < \$5,000	.00	109.29	.00	500.00	500.00	.00	
445-75-151-575.52-20	Operating Supplies General Operating Supplies	33,981.22	20,438.60	29,928.31	41,000.00	41,000.00	.00	
445-75-151-575.52-33	Operating Supplies Uniform / Linen Service	75.95	.00	2,350.91	4,000.00	4,000.00	.00	
445-75-151-575.52-60	Operating Supplies Golf Merchandise	76,373.00	63,827.43	75,216.03	88,900.00	88,900.00	.00	
445-75-151-575.54-13	Books Pubs Subs & Memberships Memberships	562.00	989.00	200.00	1,700.00	1,700.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$493,475.80	\$518,441.66	\$535,329.38	\$603,060.00	\$628,629.00	\$25,569.00	4%
Activity 575 - Special Recreation Facilities Totals		\$493,475.80	\$518,441.66	\$535,329.38	\$603,060.00	\$628,629.00	\$25,569.00	4%
Division 151 - Pro Shop Totals		\$493,475.80	\$518,441.66	\$535,329.38	\$603,060.00	\$628,629.00	\$25,569.00	4%
Division 152 - Restaurant								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
445-75-152-575.31-90	Professional Services Other Professional Services	471,866.70	443,881.69	444,791.25	540,260.00	583,248.00	42,988.00	8
445-75-152-575.40-10	Travel & Per Diem Travel & Training	.00	81.99	.00	.00	.00	.00	
445-75-152-575.43-10	Utility Services Electricity	51,332.69	46,370.99	38,002.99	66,763.00	81,451.00	14,688.00	22
445-75-152-575.43-15	Utility Services Water & Sewer	12,589.28	14,205.28	6,051.83	17,996.00	15,692.00	(2,304.00)	(13)
445-75-152-575.43-40	Utility Services Gas	14,060.56	14,016.79	10,907.11	16,000.00	16,000.00	.00	
445-75-152-575.45-45	Insurance Health Care Premiums	3,232.03	5,837.69	9,223.26	21,100.00	23,000.00	1,900.00	9
445-75-152-575.46-15	Repair and Maintenance Service Equipment Maintenance	10,861.00	6,371.26	13,469.06	10,000.00	10,000.00	.00	
445-75-152-575.46-40	Repair and Maintenance Service Other Repair Maintenance	593.90	10,315.53	8,914.60	33,600.00	33,600.00	.00	
445-75-152-575.47-10	Printing & Binding Printing & Binding	.00	68.55	.00	300.00	300.00	.00	
445-75-152-575.48-20	Promotional Activities Other Promotional Costs	.00	20.00	.00	2,350.00	2,350.00	.00	
445-75-152-575.49-50	Other Current Charges Advertising	.00	.00	.00	300.00	300.00	.00	
445-75-152-575.49-90	Other Current Charges Other Current Charges	2,350.00	2,235.00	2,235.00	2,500.00	2,500.00	.00	
445-75-152-575.51-20	Office Supplies Office Equipment < \$5,000	.00	813.45	278.98	3,700.00	3,700.00	.00	



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 445 - DB Municipal Golf Course Fund								
EXPENSE								
Department 75 - Recreation Facilities								
Division 152 - Restaurant								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
445-75-152-575.52-20	Operating Supplies General Operating Supplies	9,364.85	11,009.84	7,609.27	10,000.00	10,000.00	.00	
445-75-152-575.52-33	Operating Supplies Uniform / Linen Service	10,571.70	9,690.56	12,927.27	28,000.00	28,000.00	.00	
445-75-152-575.52-47	Operating Supplies Food	162,832.25	130,523.51	148,579.09	166,392.00	166,392.00	.00	
445-75-152-575.52-49	Operating Supplies Restaurant Supplies	37,699.37	40,751.92	26,552.03	45,000.00	45,000.00	.00	
445-75-152-575.52-50	Operating Supplies Beverages	85,906.69	76,531.12	76,686.59	84,000.00	84,000.00	.00	
445-75-152-575.54-30	Books Pubs Subs & Memberships Training & Education Costs	1,430.00	1,538.00	1,210.00	1,900.00	1,900.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$874,691.02	\$814,263.17	\$807,438.33	\$1,050,161.00	\$1,107,433.00	\$57,272.00	5%
Activity 575 - Special Recreation Facilities Totals		\$874,691.02	\$814,263.17	\$807,438.33	\$1,050,161.00	\$1,107,433.00	\$57,272.00	5%
Division 152 - Restaurant Totals		\$874,691.02	\$814,263.17	\$807,438.33	\$1,050,161.00	\$1,107,433.00	\$57,272.00	5%
Division 153 - Course Maintenance								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
445-75-153-575.31-90	Professional Services Other Professional Services	417,959.32	445,964.26	444,300.88	515,546.99	514,828.00	(718.99)	
445-75-153-575.43-10	Utility Services Electricity	21,725.93	29,820.86	26,988.13	23,818.00	29,058.00	5,240.00	22
445-75-153-575.43-15	Utility Services Water & Sewer	7,248.05	4,608.30	4,422.14	5,470.00	5,077.00	(393.00)	(7)
445-75-153-575.43-20	Utility Services Irrigation Water	28,910.02	28,887.12	11,464.86	27,967.00	29,117.00	1,150.00	4
445-75-153-575.45-45	Insurance Health Care Premiums	17,552.34	20,121.58	20,075.45	19,000.00	27,000.00	8,000.00	42
445-75-153-575.46-15	Repair and Maintenance Service Equipment Maintenance	47,946.90	52,012.21	52,070.71	50,000.00	50,000.00	.00	
445-75-153-575.46-35	Repair and Maintenance Service Irrigation Maintenance	80,354.70	28,688.94	55,448.95	60,000.00	60,000.00	.00	
445-75-153-575.46-40	Repair and Maintenance Service Other Repair Maintenance	.00	51,000.00	.00	.00	.00	.00	
445-75-153-575.49-90	Other Current Charges Other Current Charges	4,800.00	4,915.00	4,515.00	4,800.00	4,800.00	.00	
445-75-153-575.52-11	Operating Supplies Fuel / Oil / Other	57,298.70	53,539.18	43,720.03	60,000.00	60,000.00	.00	
445-75-153-575.52-20	Operating Supplies General Operating Supplies	4,226.98	4,412.75	3,502.72	6,000.00	6,000.00	.00	
445-75-153-575.52-33	Operating Supplies Uniform / Linen Service	2,070.13	2,439.64	2,601.27	3,500.00	3,500.00	.00	
445-75-153-575.52-41	Operating Supplies Gardening Supplies	185,888.23	198,592.02	190,127.98	225,500.00	210,000.00	(15,500.00)	(7)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 445 - DB Municipal Golf Course Fund								
EXPENSE								
Department 75 - Recreation Facilities								
Division 153 - Course Maintenance								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
445-75-153-575.54-13	Books Pubs Subs & Memberships Memberships	430.00	721.25	465.00	700.00	700.00	.00	
	<i>Operating Expenditures/Expenses Totals</i>	\$876,411.30	\$925,723.11	\$859,703.12	\$1,002,301.99	\$1,000,080.00	(\$2,221.99)	0%
Activity 575 - Special Recreation Facilities	Totals	\$876,411.30	\$925,723.11	\$859,703.12	\$1,002,301.99	\$1,000,080.00	(\$2,221.99)	0%
Division 153 - Course Maintenance	Totals	\$876,411.30	\$925,723.11	\$859,703.12	\$1,002,301.99	\$1,000,080.00	(\$2,221.99)	0%
Division 300 - Capital Outlay								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
445-75-300-575.46-20	Repair and Maintenance Service Building Maintenance	27,900.00	153,218.89	45,345.83	45,345.83	.00	(45,345.83)	(100)
	<i>Operating Expenditures/Expenses Totals</i>	\$27,900.00	\$153,218.89	\$45,345.83	\$45,345.83	\$0.00	(\$45,345.83)	(100%)
<i>Capital Outlay</i>								
445-75-300-575.63-30	Capital Outlay Recreational & Other Improvnmnts	.00	.00	.00	.00	24,500,000.00	24,500,000.00	
445-75-300-575.64-90	Machinery & Equipment Other Machinery / Equipment	.00	.00	15,298.92	15,298.92	.00	(15,298.92)	(100)
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$15,298.92	\$15,298.92	\$24,500,000.00	\$24,484,701.08	160042%
Activity 575 - Special Recreation Facilities	Totals	\$27,900.00	\$153,218.89	\$60,644.75	\$60,644.75	\$24,500,000.00	\$24,439,355.25	40299%
Division 300 - Capital Outlay	Totals	\$27,900.00	\$153,218.89	\$60,644.75	\$60,644.75	\$24,500,000.00	\$24,439,355.25	40299%
Division 760 - Golf Course								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
445-75-760-575.31-90	Professional Services Other Professional Services	118,023.70	101,014.57	95,777.16	136,726.00	136,726.00	.00	
445-75-760-575.32-10	Accounting & Auditing Audit & Accounting Fees	2,019.00	1,887.58	1,808.00	1,583.00	1,583.00	.00	
445-75-760-575.34-16	Other Contractual Services Pest Control Services	.00	3,300.00	.00	3,350.00	3,350.00	.00	
445-75-760-575.34-90	Other Contractual Services Other Contractual Services	216,286.18	237,364.14	200,475.96	246,812.00	257,810.00	10,998.00	4
445-75-760-575.40-10	Travel & Per Diem Travel & Training	267.82	704.13	830.60	800.00	800.00	.00	
445-75-760-575.42-10	Freight & Postage Services Postage	621.58	335.90	488.47	400.00	400.00	.00	
445-75-760-575.43-25	Utility Services Stormwater Assessment Fee	.00	7,725.00	.00	9,010.00	.00	(9,010.00)	(100)
445-75-760-575.43-35	Utility Services Waste Collection & Disposal	3,957.54	4,124.76	4,124.76	11,540.00	11,540.00	.00	



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 445 - DB Municipal Golf Course Fund								
EXPENSE								
Department 75 - Recreation Facilities								
Division 760 - Golf Course								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
445-75-760-575.45-10	Insurance General Liability	9,366.96	10,107.00	9,264.75	15,788.00	19,347.00	3,559.00	23
445-75-760-575.45-15	Insurance Other Insurance Costs	152,280.60	220,928.26	198,261.43	171,748.00	251,907.00	80,159.00	47
445-75-760-575.45-45	Insurance Health Care Premiums	20,345.70	12,151.77	11,182.17	23,000.00	12,500.00	(10,500.00)	(46)
445-75-760-575.46-15	Repair and Maintenance Service Equipment Maintenance	.00	184.69	.00	8,850.00	8,850.00	.00	
445-75-760-575.46-40	Repair and Maintenance Service Other Repair Maintenance	.00	.00	.00	125,000.00	.00	(125,000.00)	(100)
445-75-760-575.47-10	Printing & Binding Printing & Binding	.00	.00	.00	300.00	300.00	.00	
445-75-760-575.49-50	Other Current Charges Advertising	16,577.46	9,408.25	4,611.95	30,000.00	30,000.00	.00	
445-75-760-575.49-90	Other Current Charges Other Current Charges	6,411.84	6,615.84	6,577.90	5,160.00	5,160.00	.00	
445-75-760-575.51-10	Office Supplies Stationery, Paper, Forms	2,859.28	139.96	271.05	1,200.00	1,200.00	.00	
445-75-760-575.51-15	Office Supplies Other Office Supplies	.00	.00	.00	300.00	300.00	.00	
445-75-760-575.51-20	Office Supplies Office Equipment < \$5,000	.00	2,364.32	1,493.13	3,100.00	3,100.00	.00	
445-75-760-575.52-20	Operating Supplies General Operating Supplies	340.57	711.88	498.45	1,300.00	1,300.00	.00	
445-75-760-575.54-13	Books Pubs Subs & Memberships Memberships	1,020.00	1,170.00	1,090.00	1,390.00	1,390.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$550,378.23	\$620,238.05	\$536,755.78	\$797,357.00	\$747,563.00	(\$49,794.00)	(6%)
<i>Capital Outlay</i>								
445-75-760-575.64-90	Machinery & Equipment Other Machinery / Equipment	.00	.00	297,137.71	687,211.35	.00	(687,211.35)	(100)
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$297,137.71	\$687,211.35	\$0.00	(\$687,211.35)	(100%)
Activity 575 - Special Recreation Facilities Totals		\$550,378.23	\$620,238.05	\$833,893.49	\$1,484,568.35	\$747,563.00	(\$737,005.35)	(50%)
Division 760 - Golf Course Totals		\$550,378.23	\$620,238.05	\$833,893.49	\$1,484,568.35	\$747,563.00	(\$737,005.35)	(50%)
Department 75 - Recreation Facilities Totals		\$2,822,856.35	\$3,071,998.58	\$3,108,670.32	\$4,212,397.34	\$27,983,705.00	\$23,771,307.66	564%
Department 81 - Depreciation								
Division 840 - Depreciation								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
445-81-840-575.49-64	Other Current Charges Depreciation	221,800.82	224,712.99	175,570.33	.00	224,720.00	224,720.00	
445-81-840-575.49-93	Other Current Charges Loss On Disposal of FA	(5,173.59)	(23,297.38)	.00	.00	.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$216,627.23	\$201,415.61	\$175,570.33	\$0.00	\$224,720.00	\$224,720.00	+++
Activity 575 - Special Recreation Facilities Totals		\$216,627.23	\$201,415.61	\$175,570.33	\$0.00	\$224,720.00	\$224,720.00	+++
Division 840 - Depreciation Totals		\$216,627.23	\$201,415.61	\$175,570.33	\$0.00	\$224,720.00	\$224,720.00	+++
Department 81 - Depreciation Totals		\$216,627.23	\$201,415.61	\$175,570.33	\$0.00	\$224,720.00	\$224,720.00	+++



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 445 - DB Municipal Golf Course Fund								
EXPENSE								
Department 85 - Debt Service								
Division 850 - Debt Service								
Activity 517 - Debt Service Payments								
<i>Debt Service</i>								
445-85-850-517.71-33	Debt Service Principal Capital Lease	.00	.00	.00	27,687.00	27,687.00	.00	
445-85-850-517.71-50	Debt Service Principal Lease/Purchase	.00	.00	25,338.39	28,558.00	28,558.00	.00	
445-85-850-517.72-30	Debt Service Interest Capital Lease Int / 2002 GOB Int	.00	.00	.00	1,440.00	1,440.00	.00	
445-85-850-517.72-50	Debt Service Interest Lease-Purchase	3,245.82	2,507.91	1,362.25	2,508.00	2,508.00	.00	
<i>Debt Service Totals</i>		\$3,245.82	\$2,507.91	\$26,700.64	\$60,193.00	\$60,193.00	\$0.00	0%
Activity 517 - Debt Service Payments Totals		\$3,245.82	\$2,507.91	\$26,700.64	\$60,193.00	\$60,193.00	\$0.00	0%
Division 850 - Debt Service Totals		\$3,245.82	\$2,507.91	\$26,700.64	\$60,193.00	\$60,193.00	\$0.00	0%
Department 85 - Debt Service Totals		\$3,245.82	\$2,507.91	\$26,700.64	\$60,193.00	\$60,193.00	\$0.00	0%
Department 90 - Miscellaneous								
Division 900 - Miscellaneous Expenditures								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
445-90-900-572.49-35	Other Current Charges Share of Administrative Expense	.00	.00	.00	.00	398,337.00	398,337.00	
<i>Operating Expenditures/Expenses Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$398,337.00	\$398,337.00	+++
<i>Other Uses</i>								
445-90-900-572.99-02	Other Non-Operating Contingency CIP	.00	.00	.00	310,408.00	.00	(310,408.00)	(100)
<i>Other Uses Totals</i>		\$0.00	\$0.00	\$0.00	\$310,408.00	\$0.00	(\$310,408.00)	(100%)
Activity 572 - Parks & Recreation Totals		\$0.00	\$0.00	\$0.00	\$310,408.00	\$398,337.00	\$87,929.00	28%
Division 900 - Miscellaneous Expenditures Totals		\$0.00	\$0.00	\$0.00	\$310,408.00	\$398,337.00	\$87,929.00	28%
Department 90 - Miscellaneous Totals		\$0.00	\$0.00	\$0.00	\$310,408.00	\$398,337.00	\$87,929.00	28%
Department 91 - Transfers								
Division 910 - Transfers								
Activity 581 - Inter-Fund Group Xfrs Out								
<i>Other Uses</i>								
445-91-910-581.91-15	Non-Operating Transfers Transfers to General Fund (001)	33,957.96	33,137.04	29,665.13	32,362.00	29,524.00	(2,838.00)	(9)
<i>Other Uses Totals</i>		\$33,957.96	\$33,137.04	\$29,665.13	\$32,362.00	\$29,524.00	(\$2,838.00)	(9%)
Activity 581 - Inter-Fund Group Xfrs Out Totals		\$33,957.96	\$33,137.04	\$29,665.13	\$32,362.00	\$29,524.00	(\$2,838.00)	(9%)
Division 910 - Transfers Totals		\$33,957.96	\$33,137.04	\$29,665.13	\$32,362.00	\$29,524.00	(\$2,838.00)	(9%)
Department 91 - Transfers Totals		\$33,957.96	\$33,137.04	\$29,665.13	\$32,362.00	\$29,524.00	(\$2,838.00)	(9%)
EXPENSE TOTALS		\$3,076,687.36	\$3,309,059.14	\$3,340,606.42	\$4,615,360.34	\$28,696,479.00	\$24,081,118.66	522%
Fund 445 - DB Municipal Golf Course Fund Totals								
REVENUE TOTALS		\$3,100,703.39	\$2,793,222.16	\$2,739,019.28	\$4,615,360.34	\$28,696,479.00	\$24,081,118.66	522%



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
EXPENSE TOTALS		\$3,076,687.36	\$3,309,059.14	\$3,340,606.42	\$4,615,360.34	\$28,696,479.00	\$24,081,118.66	522%
Fund	445 - DB Municipal Golf Course Fund Totals	\$24,016.03	(\$515,836.98)	(\$601,587.14)	\$0.00	\$0.00	\$0.00	+++
Fund	446 - Lakeview Golf Course Fund							
REVENUE								
Department	00 - Administration							
Division	000 - Administration							
<i>Charges for Services</i>								
446-00-000.347-900	Culture & Recreation Programs /Ads /Golf Fees	790,444.32	714,936.92	715,069.26	781,636.00	785,231.00	3,595.00	
446-00-000.347-901	Culture & Recreation Prgm/SE/Vending Mach Sls/Lifegua	2,269.61	1,279.58	765.78	2,250.00	2,250.00	.00	
446-00-000.347-902	Culture & Recreation LG Comp/Rest Misc Inc./Green Fee	84,945.00	86,360.50	97,612.50	78,500.00	78,500.00	.00	
446-00-000.347-920	Culture & Recreation Cult Rec/Sale of Merch/Sp Evnts	56,952.98	40,475.97	36,762.01	48,500.00	48,500.00	.00	
446-00-000.347-930	Culture & Recreation Cult Rec/Rest/Consess/Catering	58,101.39	42,935.33	45,219.12	54,320.00	54,320.00	.00	
446-00-000.347-940	Culture & Recreation Cult Rec/Rest/Food Bev/Alcohol	34,050.04	31,690.01	32,181.47	31,040.00	31,040.00	.00	
<i>Charges for Services Totals</i>		\$1,026,763.34	\$917,678.31	\$927,610.14	\$996,246.00	\$999,841.00	\$3,595.00	0%
<i>Miscellaneous Revenues</i>								
446-00-000.369-905	Other Miscellaneous Revenue Recovery Of Prior Yrs Exp	.00	.40	.00	.00	.00	.00	
446-00-000.369-910	Other Miscellaneous Revenue Taxable Revenue	7,251.29	12,978.67	12,512.50	6,000.00	6,000.00	.00	
446-00-000.369-920	Other Miscellaneous Revenue Over/Short-Pro Shop	(80.40)	(20.84)	(23.78)	.00	.00	.00	
<i>Miscellaneous Revenues Totals</i>		\$7,170.89	\$12,958.23	\$12,488.72	\$6,000.00	\$6,000.00	\$0.00	0%
<i>Other Source, Continued</i>								
446-00-000.301-039	Budgetary Account Lakeview Golf Course	.00	.00	.00	260,715.00	513,412.00	252,697.00	97
<i>Other Source, Continued Totals</i>		\$0.00	\$0.00	\$0.00	\$260,715.00	\$513,412.00	\$252,697.00	97%
Division	000 - Administration Totals	\$1,033,934.23	\$930,636.54	\$940,098.86	\$1,262,961.00	\$1,519,253.00	\$256,292.00	20%
Department	00 - Administration Totals	\$1,033,934.23	\$930,636.54	\$940,098.86	\$1,262,961.00	\$1,519,253.00	\$256,292.00	20%
REVENUE TOTALS		\$1,033,934.23	\$930,636.54	\$940,098.86	\$1,262,961.00	\$1,519,253.00	\$256,292.00	20%
EXPENSE								
Department	75 - Recreation Facilities							
Division	151 - Pro Shop							
Activity	575 - Special Recreation Facilities							
<i>Operating Expenditures/Expenses</i>								
446-75-151-575.31-90	Professional Services Other Professional Services	254,320.56	280,336.71	258,849.83	262,820.00	286,637.00	23,817.00	9
446-75-151-575.45-45	Insurance Health Care Premiums	467.66	1,169.93	860.62	12,000.00	12,000.00	.00	
446-75-151-575.46-15	Repair and Maintenance Service Equipment Maintenance	.00	346.71	368.00	3,000.00	3,000.00	.00	



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 446 - Lakeview Golf Course Fund								
EXPENSE								
Department 75 - Recreation Facilities								
Division 151 - Pro Shop								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
446-75-151-575.52-20	Operating Supplies General Operating Supplies	10,110.80	12,160.13	24,482.70	28,000.00	28,000.00	.00	
446-75-151-575.52-33	Operating Supplies Uniform / Linen Service	2,501.71	.00	112.45	2,000.00	2,000.00	.00	
446-75-151-575.52-60	Operating Supplies Golf Merchandise	31,734.71	24,988.21	18,234.75	33,950.00	33,950.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$299,135.44	\$319,001.69	\$302,908.35	\$341,770.00	\$365,587.00	\$23,817.00	7%
Activity 575 - Special Recreation Facilities Totals		\$299,135.44	\$319,001.69	\$302,908.35	\$341,770.00	\$365,587.00	\$23,817.00	7%
Division 151 - Pro Shop Totals		\$299,135.44	\$319,001.69	\$302,908.35	\$341,770.00	\$365,587.00	\$23,817.00	7%
Division 152 - Restaurant								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
446-75-152-575.49-90	Other Current Charges Other Current Charges	.00	273.00	273.00	.00	.00	.00	
446-75-152-575.52-47	Operating Supplies Food	26,053.14	22,073.51	21,417.25	25,768.00	25,768.00	.00	
446-75-152-575.52-49	Operating Supplies Restaurant Supplies	49.52	.00	.00	.00	.00	.00	
446-75-152-575.52-50	Operating Supplies Beverages	11,848.88	10,375.43	14,818.07	10,520.00	10,520.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$37,951.54	\$32,721.94	\$36,508.32	\$36,288.00	\$36,288.00	\$0.00	0%
Activity 575 - Special Recreation Facilities Totals		\$37,951.54	\$32,721.94	\$36,508.32	\$36,288.00	\$36,288.00	\$0.00	0%
Division 152 - Restaurant Totals		\$37,951.54	\$32,721.94	\$36,508.32	\$36,288.00	\$36,288.00	\$0.00	0%
Division 153 - Course Maintenance								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
446-75-153-575.31-90	Professional Services Other Professional Services	150,397.76	181,163.38	181,024.49	227,450.00	235,695.00	8,245.00	4
446-75-153-575.43-10	Utility Services Electricity	12,515.61	12,021.24	10,172.34	15,697.00	19,151.00	3,454.00	22
446-75-153-575.43-15	Utility Services Water & Sewer	.00	.00	.00	.00	13,353.00	13,353.00	
446-75-153-575.43-20	Utility Services Irrigation Water	21,745.86	16,915.66	23,164.29	19,328.00	11,618.00	(7,710.00)	(40)
446-75-153-575.45-45	Insurance Health Care Premiums	1,182.95	(573.92)	91.41	12,000.00	12,000.00	.00	
446-75-153-575.46-15	Repair and Maintenance Service Equipment Maintenance	9,133.48	1,143.73	7,538.56	9,000.00	9,000.00	.00	
446-75-153-575.46-35	Repair and Maintenance Service Irrigation Maintenance	5,812.37	10,462.74	4,955.30	10,000.00	10,000.00	.00	
446-75-153-575.46-40	Repair and Maintenance Service Other Repair Maintenance	53,611.11	205,763.75	1,367.42	3,600.00	3,600.00	.00	
446-75-153-575.52-11	Operating Supplies Fuel / Oil / Other	17,023.29	18,388.85	18,998.89	19,500.00	19,500.00	.00	
446-75-153-575.52-20	Operating Supplies General Operating Supplies	2,368.48	3,082.55	56.95	2,400.00	2,400.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 446 - Lakeview Golf Course Fund								
EXPENSE								
Department 75 - Recreation Facilities								
Division 153 - Course Maintenance								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
446-75-153-575.52-33	Operating Supplies Uniform / Linen Service	992.46	1,076.14	1,190.99	1,400.00	1,400.00	.00	
446-75-153-575.52-41	Operating Supplies Gardening Supplies	34,966.52	49,532.36	33,703.73	60,000.00	60,000.00	.00	
446-75-153-575.54-13	Books Pubs Subs & Memberships Memberships	400.00	.00	.00	680.00	680.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$310,149.89	\$498,976.48	\$282,264.37	\$381,055.00	\$398,397.00	\$17,342.00	5%
Activity 575 - Special Recreation Facilities Totals		\$310,149.89	\$498,976.48	\$282,264.37	\$381,055.00	\$398,397.00	\$17,342.00	5%
Division 153 - Course Maintenance Totals		\$310,149.89	\$498,976.48	\$282,264.37	\$381,055.00	\$398,397.00	\$17,342.00	5%
Division 300 - Capital Outlay								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
446-75-300-575.31-90	Professional Services Other Professional Services	.00	.00	.00	150,000.00	.00	(150,000.00)	(100)
<i>Operating Expenditures/Expenses Totals</i>		\$0.00	\$0.00	\$0.00	\$150,000.00	\$0.00	(\$150,000.00)	(100%)
<i>Capital Outlay</i>								
446-75-300-575.63-30	Capital Outlay Recreational & Other Improvmnts	.00	.00	.00	.00	275,000.00	275,000.00	
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$275,000.00	\$275,000.00	+++
Activity 575 - Special Recreation Facilities Totals		\$0.00	\$0.00	\$0.00	\$150,000.00	\$275,000.00	\$125,000.00	83%
Division 300 - Capital Outlay Totals		\$0.00	\$0.00	\$0.00	\$150,000.00	\$275,000.00	\$125,000.00	83%
Division 760 - Golf Course								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
446-75-760-575.31-90	Professional Services Other Professional Services	2,237.92	771.97	.00	2,000.00	2,000.00	.00	
446-75-760-575.34-16	Other Contractual Services Pest Control Services	336.00	346.00	356.00	740.00	740.00	.00	
446-75-760-575.34-90	Other Contractual Services Other Contractual Services	56,751.70	56,130.84	57,758.89	51,860.00	67,300.00	15,440.00	30
446-75-760-575.40-10	Travel & Per Diem Travel & Training	.00	.00	.00	350.00	350.00	.00	
446-75-760-575.42-10	Freight & Postage Services Postage	.00	.00	.00	50.00	50.00	.00	
446-75-760-575.43-10	Utility Services Electricity	8,675.03	7,284.82	6,396.72	12,172.00	14,850.00	2,678.00	22
446-75-760-575.43-15	Utility Services Water & Sewer	1,744.60	6,839.36	(4,174.54)	.00	.00	.00	
446-75-760-575.43-25	Utility Services Stormwater Assessment Fee	.00	2,231.00	.00	3,248.00	.00	(3,248.00)	(100)



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 446 - Lakeview Golf Course Fund								
EXPENSE								
Department 75 - Recreation Facilities								
Division 760 - Golf Course								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
446-75-760-575.43-35	Utility Services Waste Collection & Disposal	5,937.02	6,187.88	6,187.88	6,188.00	6,188.00	.00	
446-75-760-575.45-10	Insurance General Liability	1,704.96	1,839.96	1,686.63	2,874.00	3,522.00	648.00	23
446-75-760-575.45-15	Insurance Other Insurance Costs	53,057.68	94,353.44	83,301.09	59,400.00	82,258.00	22,858.00	38
446-75-760-575.45-45	Insurance Health Care Premiums	.00	.00	(81.28)	.00	.00	.00	
446-75-760-575.46-15	Repair and Maintenance Service Equipment Maintenance	.00	.00	.00	900.00	900.00	.00	
446-75-760-575.49-50	Other Current Charges Advertising	3,300.00	3,025.00	2,750.00	6,200.00	6,200.00	.00	
446-75-760-575.49-90	Other Current Charges Other Current Charges	765.00	492.00	492.00	770.00	770.00	.00	
446-75-760-575.52-20	Operating Supplies General Operating Supplies	1,473.01	1,458.19	2,153.16	4,500.00	4,500.00	.00	
446-75-760-575.54-13	Books Pubs Subs & Memberships Memberships	745.00	945.00	640.00	830.00	830.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$136,727.92	\$181,905.46	\$157,466.55	\$152,082.00	\$190,458.00	\$38,376.00	25%
<i>Other Uses</i>								
446-75-760-575.99-01	Other Non-Operating Contingency	.00	.00	.00	143,150.00	.00	(143,150.00)	(100)
<i>Other Uses Totals</i>		\$0.00	\$0.00	\$0.00	\$143,150.00	\$0.00	(\$143,150.00)	(100%)
Activity 575 - Special Recreation Facilities Totals		\$136,727.92	\$181,905.46	\$157,466.55	\$295,232.00	\$190,458.00	(\$104,774.00)	(35%)
Division 760 - Golf Course Totals		\$136,727.92	\$181,905.46	\$157,466.55	\$295,232.00	\$190,458.00	(\$104,774.00)	(35%)
Department 75 - Recreation Facilities Totals		\$783,964.79	\$1,032,605.57	\$779,147.59	\$1,204,345.00	\$1,265,730.00	\$61,385.00	5%
Department 81 - Depreciation								
Division 840 - Depreciation								
Activity 575 - Special Recreation Facilities								
<i>Operating Expenditures/Expenses</i>								
446-81-840-575.49-64	Other Current Charges Depreciation	71,510.36	72,576.93	90,535.29	.00	72,580.00	72,580.00	
<i>Operating Expenditures/Expenses Totals</i>		\$71,510.36	\$72,576.93	\$90,535.29	\$0.00	\$72,580.00	\$72,580.00	+++
Activity 575 - Special Recreation Facilities Totals		\$71,510.36	\$72,576.93	\$90,535.29	\$0.00	\$72,580.00	\$72,580.00	+++
Division 840 - Depreciation Totals		\$71,510.36	\$72,576.93	\$90,535.29	\$0.00	\$72,580.00	\$72,580.00	+++
Department 81 - Depreciation Totals		\$71,510.36	\$72,576.93	\$90,535.29	\$0.00	\$72,580.00	\$72,580.00	+++



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 446 - Lakeview Golf Course Fund								
EXPENSE								
Department 85 - Debt Service								
Division 850 - Debt Service								
Activity 517 - Debt Service Payments								
<i>Debt Service</i>								
446-85-850-517.71-33	Debt Service Principal Capital Lease	.00	.00	.00	18,580.00	18,580.00	.00	
446-85-850-517.71-50	Debt Service Principal Lease/Purchase	.00	.00	17,003.41	17,864.00	17,864.00	.00	
446-85-850-517.72-30	Debt Service Interest Capital Lease Int / 2002 GOB Int	.00	.00	.00	967.00	967.00	.00	
446-85-850-517.72-50	Debt Service Interest Lease-Purchase	2,178.12	1,682.95	914.15	1,683.00	1,683.00	.00	
<i>Debt Service Totals</i>		\$2,178.12	\$1,682.95	\$17,917.56	\$39,094.00	\$39,094.00	\$0.00	0%
Activity 517 - Debt Service Payments Totals		\$2,178.12	\$1,682.95	\$17,917.56	\$39,094.00	\$39,094.00	\$0.00	0%
Division 850 - Debt Service Totals		\$2,178.12	\$1,682.95	\$17,917.56	\$39,094.00	\$39,094.00	\$0.00	0%
Department 85 - Debt Service Totals		\$2,178.12	\$1,682.95	\$17,917.56	\$39,094.00	\$39,094.00	\$0.00	0%
Department 90 - Miscellaneous								
Division 900 - Miscellaneous Expenditures								
Activity 572 - Parks & Recreation								
<i>Operating Expenditures/Expenses</i>								
446-90-900-572.49-35	Other Current Charges Share of Administrative Expense	.00	.00	.00	.00	124,004.00	124,004.00	
<i>Operating Expenditures/Expenses Totals</i>		\$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								
<i>Other Uses</i>								
446-91-910-581.91-15	Non-Operating Transfers Transfers to General Fund (001)	20,550.00	20,028.00	17,895.13	19,522.00	17,845.00	(1,677.00)	(9)
<i>Other Uses Totals</i>		\$20,550.00	\$20,028.00	\$17,895.13	\$19,522.00	\$17,845.00	(\$1,677.00)	(9%)
Activity 581 - Inter-Fund Group Xfrs Out Totals		\$20,550.00	\$20,028.00	\$17,895.13	\$19,522.00	\$17,845.00	(\$1,677.00)	(9%)
Division 910 - Transfers Totals		\$20,550.00	\$20,028.00	\$17,895.13	\$19,522.00	\$17,845.00	(\$1,677.00)	(9%)
Department 91 - Transfers Totals		\$20,550.00	\$20,028.00	\$17,895.13	\$19,522.00	\$17,845.00	(\$1,677.00)	(9%)
EXPENSE TOTALS		\$878,203.27	\$1,126,893.45	\$905,495.57	\$1,262,961.00	\$1,519,253.00	\$256,292.00	20%
Fund 446 - Lakeview Golf Course Fund Totals								
REVENUE TOTALS		\$1,033,934.23	\$930,636.54	\$940,098.86	\$1,262,961.00	\$1,519,253.00	\$256,292.00	20%
EXPENSE TOTALS		\$878,203.27	\$1,126,893.45	\$905,495.57	\$1,262,961.00	\$1,519,253.00	\$256,292.00	20%
Fund 446 - Lakeview Golf Course Fund Totals		\$155,730.96	(\$196,256.91)	\$34,603.29	\$0.00	\$0.00	\$0.00	+++



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 448 - Stormwater Utility Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Intergovernmental Revenue</i>								
448-00-000.331-689	Federal Grants CDBG / Tropic Isle Neighbhd Impr	.00	.00	.00	.00	1,450,000.00	1,450,000.00	
448-00-000.331-950	Federal Grants Other Federal Grants	.00	.00	.00	.00	14,887,500.00	14,887,500.00	
448-00-000.334-908	State Grants FDEP Adaptation Plan	.00	.00	100,000.00	.00	.00	.00	
<i>Intergovernmental Revenue Totals</i>		\$0.00	\$0.00	\$100,000.00	\$0.00	\$16,337,500.00	\$16,337,500.00	+++
<i>Charges for Services</i>								
448-00-000.343-700	Physical Environment Storm Water Charges	1,982,164.21	3,847,624.74	3,980,901.71	4,390,000.00	4,062,712.00	(327,288.00)	(7)
448-00-000.343-701	Physical Environment Delinquent Storm Water Charges	4,579.92	993.02	2,030.40	1,000.00	1,000.00	.00	
<i>Charges for Services Totals</i>		\$1,986,744.13	\$3,848,617.76	\$3,982,932.11	\$4,391,000.00	\$4,063,712.00	(\$327,288.00)	(7%)
<i>Miscellaneous Revenues</i>								
448-00-000.361-100	Interest & Other Earnings Interest Investments	.00	406,608.63	328,551.50	.00	450,000.00	450,000.00	
448-00-000.361-101	Interest & Other Earnings Int/Dividends Invstmnts/Gain on	1,310.35	3,999.61	3,273.91	.00	4,000.00	4,000.00	
448-00-000.361-102	Interest & Other Earnings Interest Investments	241,830.99	.00	.00	284,494.00	.00	(284,494.00)	(100)
448-00-000.361-400	Interest & Other Earnings Appreciation/Gain on Sale	56,063.75	302,320.09	.00	.00	.00	.00	
448-00-000.369-010	Other Miscellaneous Revenue Excess Fees - PBC	21,813.31	.00	23,809.27	.00	.00	.00	
448-00-000.369-905	Other Miscellaneous Revenue Recovery Of Prior Yrs Exp	.13	.00	.00	.00	.00	.00	
<i>Miscellaneous Revenues Totals</i>		\$321,018.53	\$712,928.33	\$355,634.68	\$284,494.00	\$454,000.00	\$169,506.00	60%
<i>Other Sources</i>								
448-00-000.381-100	Inter-Fund Transfers Received from General Fund	500,000.00	.00	.00	.00	.00	.00	
448-00-000.384-104	Debt Proceeds State Revolving Loan Proceeds	.00	.00	.00	36,112,500.00	.00	(36,112,500.00)	(100)
448-00-000.384-112	Debt Proceeds Note & Bond Proceeds	.00	.00	.00	.00	19,908,885.00	19,908,885.00	
448-00-000.389-800	Grants/Donations Capital Contributions	.00	990.00	.00	17,279,098.00	.00	(17,279,098.00)	(100)
<i>Other Sources Totals</i>		\$500,000.00	\$990.00	\$0.00	\$53,391,598.00	\$19,908,885.00	(\$33,482,713.00)	(63%)
<i>Other Source, Continued</i>								
448-00-000.301-100	Budgetary Account Prior Year Surplus	.00	.00	.00	587,711.00	3,589,755.00	3,002,044.00	511
448-00-000.303-049	Prior Year Encumbrances Prior Years Encumbrances	.00	.00	.00	3,677,721.75	.00	(3,677,721.75)	(100)
<i>Other Source, Continued Totals</i>		\$0.00	\$0.00	\$0.00	\$4,265,432.75	\$3,589,755.00	(\$675,677.75)	(16%)
Division 000 - Administration Totals		\$2,807,762.66	\$4,562,536.09	\$4,438,566.79	\$62,332,524.75	\$44,353,852.00	(\$17,978,672.75)	(29%)
Department 00 - Administration Totals		\$2,807,762.66	\$4,562,536.09	\$4,438,566.79	\$62,332,524.75	\$44,353,852.00	(\$17,978,672.75)	(29%)
REVENUE TOTALS		\$2,807,762.66	\$4,562,536.09	\$4,438,566.79	\$62,332,524.75	\$44,353,852.00	(\$17,978,672.75)	(29%)



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 448 - Stormwater Utility Fund								
EXPENSE								
Department	38 - Stormwater							
Division	000 - Administration							
Activity	538 - Flood Control/Stormwater Mgmt.							
<i>Personnel Services</i>								
448-38-000-538.12-10	Regular Salaries/Wages Regular Salaries/Wages	82,442.60	158,064.59	227,581.29	234,170.00	243,027.00	8,857.00	4
448-38-000-538.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	8,864.27	.00	.00	.00	.00	
448-38-000-538.15-20	Special Pay Car Allowance	2,640.00	3,740.00	5,280.00	5,280.00	5,280.00	.00	
448-38-000-538.21-10	FICA Taxes Employer FICA	5,402.47	12,927.47	17,754.22	18,576.00	18,592.00	16.00	
448-38-000-538.22-10	Retirement Contributions General Employees Retirement	5,013.00	14,275.00	24,524.40	27,637.00	26,344.00	(1,293.00)	(5)
448-38-000-538.22-20	Retirement Contributions ICMA Contributions	.00	2,024.74	3,250.06	3,414.00	7,109.00	3,695.00	108
448-38-000-538.23-10	Life & Health Insurance Health Insurance	14,954.42	31,404.00	35,898.00	32,482.00	38,051.00	5,569.00	17
448-38-000-538.23-20	Life & Health Insurance Life Insurance	216.00	390.00	697.40	761.00	760.00	(1.00)	
448-38-000-538.23-30	Life & Health Insurance Disability Insurance	167.25	352.00	540.99	561.00	1,056.00	495.00	88
448-38-000-538.24-10	Workers Compensation Workers Compensation	1,058.04	1,139.04	940.50	1,026.00	1,194.00	168.00	16
448-38-000-538.25-10	Other Employee Benefits Unemployment Compensation	35.04	49.64	64.24	71.00	70.00	(1.00)	(1)
448-38-000-538.27-10	Other Employee Benefits Employee Assistance Program	21.12	15.13	45.76	50.00	54.00	4.00	8
<i>Personnel Services Totals</i>		\$111,949.94	\$233,245.88	\$316,576.86	\$324,028.00	\$341,537.00	\$17,509.00	5%
<i>Operating Expenditures/Expenses</i>								
448-38-000-538.31-10	Professional Services Engineering/Architectural	.00	.00	100.00	150,000.00	150,000.00	.00	
448-38-000-538.31-90	Professional Services Other Professional Services	35,217.00	33,146.88	33,146.88	188,673.98	35,000.00	(153,673.98)	(81)
448-38-000-538.32-10	Accounting & Auditing Audit & Accounting Fees	1,363.01	3,925.51	3,760.00	6,379.00	6,379.00	.00	
448-38-000-538.34-45	Other Contractual Services Lot Mowing / Clearing	.00	(8,903.34)	.00	.00	.00	.00	
448-38-000-538.34-90	Other Contractual Services Other Contractual Services	.00	.00	18,100.96	22,544.16	200,000.00	177,455.84	787
448-38-000-538.40-10	Travel & Per Diem Travel & Training	650.00	2,120.05	634.40	1,750.00	1,750.00	.00	
448-38-000-538.42-10	Freight & Postage Services Postage	279.00	253.00	582.50	750.00	750.00	.00	
448-38-000-538.43-10	Utility Services Electricity	2,079.42	2,032.12	1,791.30	1,806.00	2,204.00	398.00	22
448-38-000-538.43-25	Utility Services Stormwater Assessment Fee	.00	1,138.00	.00	744.00	.00	(744.00)	(100)
448-38-000-538.45-10	Insurance General Liability	7,070.04	7,628.16	6,992.37	11,915.00	14,601.00	2,686.00	23
448-38-000-538.47-20	Printing & Binding Reproduction Services	377.10	249.63	1,447.94	2,250.00	2,250.00	.00	
448-38-000-538.49-35	Other Current Charges Share of Administrative Expense	223,401.00	379,463.04	386,418.56	421,548.00	441,365.00	19,817.00	5



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 448 - Stormwater Utility Fund								
EXPENSE								
Department	38 - Stormwater							
Division	000 - Administration							
Activity	538 - Flood Control/Stormwater Mgmt.							
<i>Operating Expenditures/Expenses</i>								
448-38-000-538.49-50	Other Current Charges Advertising	1,500.00	241.70	1,376.18	1,750.00	2,350.00	600.00	34
448-38-000-538.51-15	Office Supplies Other Office Supplies	536.36	256.07	51.80	500.00	500.00	.00	
448-38-000-538.51-20	Office Supplies Office Equipment < \$5,000	.00	122.15	723.38	3,500.00	3,500.00	.00	
448-38-000-538.52-33	Operating Supplies Uniform / Linen Service	.00	290.00	140.00	440.00	540.00	100.00	23
448-38-000-538.54-13	Books Pubs Subs & Memberships	.00	1,100.00	.00	.00	1,100.00	1,100.00	
448-38-000-538.54-30	Books Pubs Subs & Memberships Training & Education Costs	2,807.00	2,012.95	1,461.00	2,000.00	2,000.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$275,279.93	\$425,075.92	\$456,727.27	\$816,550.14	\$864,289.00	\$47,738.86	6%
Activity	538 - Flood Control/Stormwater Mgmt.	\$387,229.87	\$658,321.80	\$773,304.13	\$1,140,578.14	\$1,205,826.00	\$65,247.86	6%
Totals								
Division	000 - Administration Totals	\$387,229.87	\$658,321.80	\$773,304.13	\$1,140,578.14	\$1,205,826.00	\$65,247.86	6%
Division	300 - Capital Outlay							
Activity	538 - Flood Control/Stormwater Mgmt.							
<i>Operating Expenditures/Expenses</i>								
448-38-300-538.31-10	Professional Services Engineering/Architectural	12,861.78	12,973.00	.00	150,000.00	150,000.00	.00	
448-38-300-538.31-90	Professional Services Other Professional Services	75,822.27	41,430.98	710,224.93	1,022,815.04	185,000.00	(837,815.04)	(82)
448-38-300-538.34-90	Other Contractual Services Other Contractual Services	.00	.00	131,014.06	189,167.24	150,000.00	(39,167.24)	(21)
448-38-300-538.46-38	Repair and Maintenance Service Seawall Repairs	64,759.93	15,178.77	10,650.00	110,650.00	100,000.00	(10,650.00)	(10)
448-38-300-538.46-40	Repair and Maintenance Service Other Repair Maintenance	2,950.02	17,322.50	685,988.97	887,049.98	.00	(887,049.98)	(100)
<i>Operating Expenditures/Expenses Totals</i>		\$156,394.00	\$86,905.25	\$1,537,877.96	\$2,359,682.26	\$585,000.00	(\$1,774,682.26)	(75%)
<i>Capital Outlay</i>								
448-38-300-538.63-90	Capital Outlay Other Improvements	.00	.00	238,975.20	2,357,554.83	3,900,000.00	1,542,445.17	65
448-38-300-538.65-10	Capital Outlay Stormwater Masterplan/Other Imp	.00	.00	.00	20,825,000.00	500,000.00	(20,325,000.00)	(98)
448-38-300-538.68-03	Capital Outlay Tropic Isles	.00	.00	147,822.96	7,930,348.32	7,500,000.00	(430,348.32)	(5)
448-38-300-538.68-04	Capital Outlay Thomas Street Station	.00	.00	547,010.33	8,398,082.00	6,600,000.00	(1,798,082.00)	(21)
448-38-300-538.68-05	Capital Outlay George Bush Drainage Improv TOP	.00	.00	.00	.00	1,350,000.00	1,350,000.00	
448-38-300-538.68-60	Capital Outlay Drainage Improvements	.00	.00	212,055.63	17,068,360.30	19,075,000.00	2,006,639.70	12



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 448 - Stormwater Utility Fund								
EXPENSE								
Department 38 - Stormwater								
Division 300 - Capital Outlay								
Activity 538 - Flood Control/Stormwater Mgmt.								
<i>Capital Outlay</i>								
448-38-300-538.68-62	Capital Outlay Storm Water Pump St Rehab	.00	.00	11,041.82	11,041.82	.00	(11,041.82)	(100)
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$1,156,905.94	\$56,590,387.27	\$38,925,000.00	(\$17,665,387.27)	(31%)
Activity 538 - Flood Control/Stormwater Mgmt.	Totals	\$156,394.00	\$86,905.25	\$2,694,783.90	\$58,950,069.53	\$39,510,000.00	(\$19,440,069.53)	(33%)
Division 300 - Capital Outlay	Totals	\$156,394.00	\$86,905.25	\$2,694,783.90	\$58,950,069.53	\$39,510,000.00	(\$19,440,069.53)	(33%)
Division 380 - Stormwater Maintenance								
Activity 538 - Flood Control/Stormwater Mgmt.								
<i>Personnel Services</i>								
448-38-380-538.12-10	Regular Salaries/Wages Regular Salaries/Wages	271,813.25	402,649.57	454,049.18	520,520.00	559,121.00	38,601.00	7
448-38-380-538.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	680.16	.00	3.56	.00	.00	.00	
448-38-380-538.14-10	Overtime Overtime /Call-Out Pay	14,531.36	11,371.08	22,303.69	15,000.00	15,000.00	.00	
448-38-380-538.14-30	Overtime Special Events	.00	10,198.62	11,698.96	5,000.00	5,000.00	.00	
448-38-380-538.21-10	FICA Taxes Employer FICA	17,655.27	29,940.03	34,932.31	41,733.00	44,686.00	2,953.00	7
448-38-380-538.22-10	Retirement Contributions General Employees Retirement	19,701.00	21,094.00	35,417.86	25,141.00	32,709.00	7,568.00	30
448-38-380-538.22-99	Retirement Contributions GASB Statement Implementation	6,582.00	24,531.00	.00	.00	.00	.00	
448-38-380-538.23-10	Life & Health Insurance Health Insurance	38,216.47	141,320.00	147,708.59	145,627.00	173,746.00	28,119.00	19
448-38-380-538.23-20	Life & Health Insurance Life Insurance	630.00	997.00	1,580.35	1,616.00	1,806.00	190.00	12
448-38-380-538.23-30	Life & Health Insurance Disability Insurance	518.91	928.57	1,093.87	1,246.00	1,812.00	566.00	45
448-38-380-538.24-10	Workers Compensation Workers Compensation	3,156.96	3,399.00	2,805.88	3,061.00	3,562.00	501.00	16
448-38-380-538.25-10	Other Employee Benefits Unemployment Compensation	146.00	262.80	277.99	315.00	315.00	.00	
448-38-380-538.27-10	Other Employee Benefits Employee Assistance Program	86.24	80.10	195.94	225.00	246.00	21.00	9
	<i>Personnel Services Totals</i>	\$373,717.62	\$646,771.77	\$712,068.18	\$759,484.00	\$838,003.00	\$78,519.00	10%
<i>Operating Expenditures/Expenses</i>								
448-38-380-538.34-45	Other Contractual Services Lot Mowing / Clearing	.00	35,677.35	101,075.33	110,000.00	110,000.00	.00	
448-38-380-538.34-90	Other Contractual Services Other Contractual Services	43,686.50	102,965.72	88,218.70	108,387.35	250,000.00	141,612.65	131



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 448 - Stormwater Utility Fund								
EXPENSE								
Department	38 - Stormwater							
Division	380 - Stormwater Maintenance							
Activity	538 - Flood Control/Stormwater Mgmt.							
<i>Operating Expenditures/Expenses</i>								
448-38-380-538.40-10	Travel & Per Diem Travel & Training	.00	758.42	1,062.00	1,500.00	1,500.00	.00	
448-38-380-538.41-11	Communication Services Portable Phones / MDD	.00	1,863.00	.00	2,070.00	2,484.00	414.00	20
448-38-380-538.43-10	Utility Services Electricity	25,760.17	22,016.76	19,680.84	31,070.00	37,905.00	6,835.00	22
448-38-380-538.43-20	Utility Services Irrigation Water	4,707.67	14,086.25	867.17	4,129.00	16,534.00	12,405.00	300
448-38-380-538.44-30	Rentals & Leases Equipment	.00	6,097.85	4,929.06	5,000.00	5,000.00	.00	
448-38-380-538.44-45	Rentals & Leases Vehicle Rental / Garage	187,899.96	191,540.04	215,226.00	234,792.00	323,230.00	88,438.00	38
448-38-380-538.45-10	Insurance General Liability	12,426.00	13,407.00	12,289.75	20,942.00	25,662.00	4,720.00	23
448-38-380-538.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	156,431.50	52,018.71	130,918.95	124,300.00	111,250.00	(13,050.00)	(10)
448-38-380-538.46-15	Repair and Maintenance Service Equipment Maintenance	.00	19,592.40	46,814.73	83,359.73	60,000.00	(23,359.73)	(28)
448-38-380-538.49-53	Other Current Charges Commercial Driver License Renew.	.00	.00	.00	.00	250.00	250.00	
448-38-380-538.51-15	Office Supplies Other Office Supplies	.00	.00	166.37	200.00	200.00	.00	
448-38-380-538.51-20	Office Supplies Office Equipment < \$5,000	.00	3,188.46	.00	.00	.00	.00	
448-38-380-538.52-10	Operating Supplies Fuel & Lube	31,212.42	36,524.76	29,173.32	41,500.00	43,950.00	2,450.00	6
448-38-380-538.52-20	Operating Supplies General Operating Supplies	986.66	506.59	7,005.90	10,000.00	10,000.00	.00	
448-38-380-538.52-27	Operating Supplies Equipment < \$5,000	.00	9,516.43	1,643.29	5,000.00	5,000.00	.00	
448-38-380-538.52-33	Operating Supplies Uniform / Linen Service	4,632.59	4,179.24	3,909.01	6,610.00	6,960.00	350.00	5
448-38-380-538.53-11	Road Materials & Supplies Repairs / Drainage	.00	23,450.12	14,973.69	20,000.00	20,000.00	.00	
448-38-380-538.54-30	Books Pubs Subs & Memberships Training & Education Costs	1,095.00	2,149.00	1,675.25	1,595.00	25,700.00	24,105.00	1,511
<i>Operating Expenditures/Expenses Totals</i>		\$468,838.47	\$539,538.10	\$679,629.36	\$810,455.08	\$1,055,625.00	\$245,169.92	30%
<i>Capital Outlay</i>								
448-38-380-538.64-90	Machinery & Equipment Other Machinery / Equipment	.00	.00	104,082.00	104,082.00	175,000.00	70,918.00	68
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$104,082.00	\$104,082.00	\$175,000.00	\$70,918.00	68%
Activity	538 - Flood Control/Stormwater Mgmt.	\$842,556.09	\$1,186,309.87	\$1,495,779.54	\$1,674,021.08	\$2,068,628.00	\$394,606.92	24%
<i>Totals</i>								
Division	380 - Stormwater Maintenance Totals	\$842,556.09	\$1,186,309.87	\$1,495,779.54	\$1,674,021.08	\$2,068,628.00	\$394,606.92	24%
Department	38 - Stormwater Totals	\$1,386,179.96	\$1,931,536.92	\$4,963,867.57	\$61,764,668.75	\$42,784,454.00	(\$18,980,214.75)	(31%)



Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 448 - Stormwater Utility Fund								
EXPENSE								
Department 81 - Depreciation								
Division 840 - Depreciation								
Activity 538 - Flood Control/Stormwater Mgmt.								
<i>Operating Expenditures/Expenses</i>								
448-81-840-538.49-64	Other Current Charges Depreciation	620,377.41	610,676.40	536,453.32	.00	610,680.00	610,680.00	
448-81-840-538.49-93	Other Current Charges Loss On Disposal of FA	12,523.60	.00	.00	.00	.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$632,901.01	\$610,676.40	\$536,453.32	\$0.00	\$610,680.00	\$610,680.00	+++
Activity 538 - Flood Control/Stormwater Mgmt. Totals		\$632,901.01	\$610,676.40	\$536,453.32	\$0.00	\$610,680.00	\$610,680.00	+++
Division 840 - Depreciation Totals		\$632,901.01	\$610,676.40	\$536,453.32	\$0.00	\$610,680.00	\$610,680.00	+++
Department 81 - Depreciation Totals		\$632,901.01	\$610,676.40	\$536,453.32	\$0.00	\$610,680.00	\$610,680.00	+++
Department 90 - Miscellaneous								
Division 900 - Miscellaneous Expenditures								
Activity 519 - Other Gen. Govt. Services								
<i>Other Uses</i>								
448-90-900-519.99-11	Other Non-Operating Contingency/Rollover cnclld PO	.00	.00	.00	135,000.00	135,000.00	.00	
<i>Other Uses Totals</i>		\$0.00	\$0.00	\$0.00	\$135,000.00	\$135,000.00	\$0.00	0%
Activity 519 - Other Gen. Govt. Services Totals		\$0.00	\$0.00	\$0.00	\$135,000.00	\$135,000.00	\$0.00	0%
Activity 538 - Flood Control/Stormwater Mgmt.								
<i>Operating Expenditures/Expenses</i>								
448-90-900-538.31-11	Professional Services Investment Services	7,566.53	5,735.06	6,282.84	7,168.00	7,168.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$7,566.53	\$5,735.06	\$6,282.84	\$7,168.00	\$7,168.00	\$0.00	0%
Activity 538 - Flood Control/Stormwater Mgmt. Totals		\$7,566.53	\$5,735.06	\$6,282.84	\$7,168.00	\$7,168.00	\$0.00	0%
Division 900 - Miscellaneous Expenditures Totals		\$7,566.53	\$5,735.06	\$6,282.84	\$142,168.00	\$142,168.00	\$0.00	0%
Department 90 - Miscellaneous Totals		\$7,566.53	\$5,735.06	\$6,282.84	\$142,168.00	\$142,168.00	\$0.00	0%
Department 91 - Transfers								
Division 910 - Transfers								
Activity 581 - Inter-Fund Group Xfrs Out								
<i>Other Uses</i>								
448-91-910-581.91-15	Non-Operating Transfers Transfers to General Fund (001)	498,781.86	836,403.45	390,214.00	425,688.00	816,550.00	390,862.00	92
<i>Other Uses Totals</i>		\$498,781.86	\$836,403.45	\$390,214.00	\$425,688.00	\$816,550.00	\$390,862.00	92%
Activity 581 - Inter-Fund Group Xfrs Out Totals		\$498,781.86	\$836,403.45	\$390,214.00	\$425,688.00	\$816,550.00	\$390,862.00	92%
Division 910 - Transfers Totals		\$498,781.86	\$836,403.45	\$390,214.00	\$425,688.00	\$816,550.00	\$390,862.00	92%
Department 91 - Transfers Totals		\$498,781.86	\$836,403.45	\$390,214.00	\$425,688.00	\$816,550.00	\$390,862.00	92%
EXPENSE TOTALS		\$2,525,429.36	\$3,384,351.83	\$5,896,817.73	\$62,332,524.75	\$44,353,852.00	(\$17,978,672.75)	(29%)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund	448 - Stormwater Utility Fund Totals							
	REVENUE TOTALS	\$2,807,762.66	\$4,562,536.09	\$4,438,566.79	\$62,332,524.75	\$44,353,852.00	(\$17,978,672.75)	(29%)
	EXPENSE TOTALS	\$2,525,429.36	\$3,384,351.83	\$5,896,817.73	\$62,332,524.75	\$44,353,852.00	(\$17,978,672.75)	(29%)
Fund	448 - Stormwater Utility Fund Totals	\$282,333.30	\$1,178,184.26	(\$1,458,250.94)	\$0.00	\$0.00	\$0.00	+++
Fund	475 - Cemetery Fund							
	REVENUE							
	Department 00 - Administration							
	Division 000 - Administration							
	Charges for Services							
475-00-000.343-800	Physical Environment Cemetery Fees/Crypt Sale Proceeds	(2,000.00)	.00	.00	.00	20,000.00	20,000.00	
	Charges for Services Totals	(\$2,000.00)	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	+++
	Miscellaneous Revenues							
475-00-000.361-100	Interest & Other Earnings Interest Investments	.00	56,725.54	45,835.86	39,689.00	39,689.00	.00	
475-00-000.361-103	Interest & Other Earnings Interest Investments	33,738.63	.00	.00	.00	.00	.00	
475-00-000.361-400	Interest & Other Earnings Appreciation/Gain on Sale	7,821.40	42,176.38	.00	.00	.00	.00	
475-00-000.364-802	Sales Cemetery Lots	117,625.00	126,200.00	84,175.00	49,592.00	11,000.00	(38,592.00)	(78)
475-00-000.369-905	Other Miscellaneous Revenue Recovery Of Prior Yrs Exp	(1.03)	(.03)	837.75	.00	.00	.00	
	Miscellaneous Revenues Totals	\$159,184.00	\$225,101.89	\$130,848.61	\$89,281.00	\$50,689.00	(\$38,592.00)	(43%)
	Other Source, Continued							
475-00-000.301-101	Budgetary Account Prior Year Surplus	.00	.00	.00	15,290.00	.00	(15,290.00)	(100)
475-00-000.303-010	Prior Year Encumbrances Prior Year Encumbrances	.00	.00	.00	1,040,461.05	.00	(1,040,461.05)	(100)
	Other Source, Continued Totals	\$0.00	\$0.00	\$0.00	\$1,055,751.05	\$0.00	(\$1,055,751.05)	(100%)
	Division 000 - Administration Totals	\$157,184.00	\$225,101.89	\$130,848.61	\$1,145,032.05	\$70,689.00	(\$1,074,343.05)	(94%)
	Department 00 - Administration Totals	\$157,184.00	\$225,101.89	\$130,848.61	\$1,145,032.05	\$70,689.00	(\$1,074,343.05)	(94%)
	REVENUE TOTALS	\$157,184.00	\$225,101.89	\$130,848.61	\$1,145,032.05	\$70,689.00	(\$1,074,343.05)	(94%)
	EXPENSE							
	Department 39 - Cemetery							
	Division 000 - Administration							
	Activity 539 - Other Physical Environment							
	Operating Expenditures/Expenses							
475-39-000-539.31-11	Professional Services Investment Services	1,355.61	800.09	876.52	1,000.00	1,000.00	.00	
	Operating Expenditures/Expenses Totals	\$1,355.61	\$800.09	\$876.52	\$1,000.00	\$1,000.00	\$0.00	0%



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 475 - Cemetery Fund								
EXPENSE								
Department 39 - Cemetery								
Division 000 - Administration								
Activity 539 - Other Physical Environment								
<i>Capital Outlay</i>								
475-39-000-539.62-05	Capital Outlay Cemetery Mausoleum	.00	.00	1,477.50	1,055,751.05	.00	(1,055,751.05)	(100)
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$1,477.50	\$1,055,751.05	\$0.00	(\$1,055,751.05)	(100%)
<i>Other Uses</i>								
475-39-000-539.99-01	Other Non-Operating Contingency	.00	.00	.00	.00	69,689.00	69,689.00	
	<i>Other Uses Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$69,689.00	\$69,689.00	+++
Activity 539 - Other Physical Environment Totals		\$1,355.61	\$800.09	\$2,354.02	\$1,056,751.05	\$70,689.00	(\$986,062.05)	(93%)
Division 000 - Administration Totals		\$1,355.61	\$800.09	\$2,354.02	\$1,056,751.05	\$70,689.00	(\$986,062.05)	(93%)
Department 39 - Cemetery Totals		\$1,355.61	\$800.09	\$2,354.02	\$1,056,751.05	\$70,689.00	(\$986,062.05)	(93%)
Department 91 - Transfers								
Division 910 - Transfers								
Activity 581 - Inter-Fund Group Xfrs Out								
<i>Other Uses</i>								
475-91-910-581.91-15	Non-Operating Transfers Transfers to General Fund (001)	.00	.00	.00	88,281.00	.00	(88,281.00)	(100)
475-91-910-581.91-81	Non-Operating Transfers Transfers to Garage Fund (501)	50,819.00	.00	.00	.00	.00	.00	
	<i>Other Uses Totals</i>	\$50,819.00	\$0.00	\$0.00	\$88,281.00	\$0.00	(\$88,281.00)	(100%)
Activity 581 - Inter-Fund Group Xfrs Out Totals		\$50,819.00	\$0.00	\$0.00	\$88,281.00	\$0.00	(\$88,281.00)	(100%)
Division 910 - Transfers Totals		\$50,819.00	\$0.00	\$0.00	\$88,281.00	\$0.00	(\$88,281.00)	(100%)
Department 91 - Transfers Totals		\$50,819.00	\$0.00	\$0.00	\$88,281.00	\$0.00	(\$88,281.00)	(100%)
EXPENSE TOTALS		\$52,174.61	\$800.09	\$2,354.02	\$1,145,032.05	\$70,689.00	(\$1,074,343.05)	(94%)
Fund 475 - Cemetery Fund Totals								
REVENUE TOTALS		\$157,184.00	\$225,101.89	\$130,848.61	\$1,145,032.05	\$70,689.00	(\$1,074,343.05)	(94%)
EXPENSE TOTALS		\$52,174.61	\$800.09	\$2,354.02	\$1,145,032.05	\$70,689.00	(\$1,074,343.05)	(94%)
Fund 475 - Cemetery Fund Totals		\$105,009.39	\$224,301.80	\$128,494.59	\$0.00	\$0.00	\$0.00	+++



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 501 - Garage Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Intergovernmental Revenue</i>								
501-00-000.341-201	General Government Garage Revenue / Daily Rntl Fee	44,070.00	52,810.00	27,500.00	30,000.00	10,000.00	(20,000.00)	(67)
501-00-000.341-205	General Government Garage Revenue / Pump Fee @ 10%	114,263.19	115,989.81	95,848.42	145,475.00	140,520.00	(4,955.00)	(3)
501-00-000.341-207	General Government Garage Revenue / Parts Charges	505,799.27	501,505.05	554,917.62	319,512.00	335,688.00	16,176.00	5
501-00-000.341-210	General Government Garage Revenue / Labor Charge	687,963.26	693,394.53	902,848.92	1,179,035.00	1,279,028.00	99,993.00	8
501-00-000.341-215	General Government Garage Rev/Outside Srvce Chrgs	387,747.90	361,050.08	222,891.91	634,865.00	688,707.00	53,842.00	8
501-00-000.341-220	General Government Garage Revenue / Fuel Charges	1,142,638.25	1,140,591.58	862,635.87	1,309,275.00	1,264,680.00	(44,595.00)	(3)
501-00-000.341-256	General Government Intragvt Srv Rev/ Parts Fee @20%	101,195.54	104,135.64	138,729.42	79,878.00	83,922.00	4,044.00	5
501-00-000.341-257	General Government Intragvt Srv Rev/ GPS fee	.00	42,435.00	.00	42,435.00	46,161.00	3,726.00	9
<i>Intergovernmental Revenue Totals</i>		\$2,983,677.41	\$3,011,911.69	\$2,805,372.16	\$3,740,475.00	\$3,848,706.00	\$108,231.00	3%
<i>Miscellaneous Revenues</i>								
501-00-000.361-100	Interest & Other Earnings Interest Investments	157,349.48	264,567.90	213,778.52	185,111.00	185,111.00	.00	
501-00-000.361-101	Interest & Other Earnings Int/Dividends Invstmnts/Gain on	36,478.97	.00	.00	.00	.00	.00	
501-00-000.361-400	Interest & Other Earnings Appreciation/Gain on Sale	.00	196,710.42	.00	.00	.00	.00	
501-00-000.364-101	Sales Sale Of Surplus Property	209,061.48	69,803.79	286,351.51	250,000.00	250,000.00	.00	
501-00-000.365-100	Sales Scrap Sales (Taxable)	3,799.91	5,989.21	1,871.22	5,000.00	5,000.00	.00	
501-00-000.365-101	Sales Scrap Sales (Non-Taxable)	3,237.54	363.49	15,793.72	.00	.00	.00	
501-00-000.369-100	Other Miscellaneous Revenue Miscellaneous Revenue	28,612.88	.00	.00	.00	.00	.00	
501-00-000.369-200	Other Miscellaneous Revenue Misc Rev/ Rec Beaut & Veh Rental	2,416,415.04	3,982,850.11	4,328,093.00	4,721,556.00	5,398,938.00	677,382.00	14
501-00-000.369-905	Other Miscellaneous Revenue Recovery Of Prior Yrs Exp	924.30	.00	962.89	.00	.00	.00	
<i>Miscellaneous Revenues Totals</i>		\$2,855,879.60	\$4,520,284.92	\$4,846,850.86	\$5,161,667.00	\$5,839,049.00	\$677,382.00	13%
<i>Other Sources</i>								
501-00-000.381-100	Inter-Fund Transfers Received from General Fund	112,762.00	.00	.00	.00	.00	.00	
501-00-000.381-130	Inter-Fund Transfers Received from General Const. Fd	.00	.00	244,000.00	380,278.00	.00	(380,278.00)	(100)
501-00-000.382-015	Contributions from Proprietary Funds Contributions from Cemetery Fund	50,819.00	.00	.00	.00	.00	.00	
501-00-000.382-146	Contributions from Proprietary Funds Contribution from Renwl & R Fund	137,389.00	297,606.88	.00	.00	.00	.00	
501-00-000.384-103	Debt Proceeds Lease Vehicles Financing	.00	.00	4,841,601.75	6,025,586.00	7,813,527.00	1,787,941.00	30



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 501 - Garage Fund								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Other Sources</i>								
501-00-000.389-900	Grants/Donations Capital Contributions	387,238.20	542,612.10	.00	.00	.00	.00	
	<i>Other Sources Totals</i>	\$688,208.20	\$840,218.98	\$5,085,601.75	\$6,405,864.00	\$7,813,527.00	\$1,407,663.00	22%
<i>Other Source, Continued</i>								
501-00-000.303-050	Prior Year Encumbrances Prior Years Encumbrances	.00	.00	.00	1,820,872.70	.00	(1,820,872.70)	(100)
	<i>Other Source, Continued Totals</i>	\$0.00	\$0.00	\$0.00	\$1,820,872.70	\$0.00	(\$1,820,872.70)	(100%)
	Division 000 - Administration Totals	\$6,527,765.21	\$8,372,415.59	\$12,737,824.77	\$17,128,878.70	\$17,501,282.00	\$372,403.30	2%
	Department 00 - Administration Totals	\$6,527,765.21	\$8,372,415.59	\$12,737,824.77	\$17,128,878.70	\$17,501,282.00	\$372,403.30	2%
	REVENUE TOTALS	\$6,527,765.21	\$8,372,415.59	\$12,737,824.77	\$17,128,878.70	\$17,501,282.00	\$372,403.30	2%
EXPENSE								
Department 43 - City Garage								
Division 000 - Administration								
Activity 549 - Other Transportation Services								
<i>Personnel Services</i>								
501-43-000-549.12-10	Regular Salaries/Wages Regular Salaries/Wages	792,756.06	807,804.98	797,677.38	916,119.00	924,116.00	7,997.00	1
501-43-000-549.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	37,655.41	.00	.00	.00	.00	.00	
501-43-000-549.13-10	Other Salaries/ Wages Part Time Wages	.00	.00	38,320.00	.00	48,256.00	48,256.00	
501-43-000-549.14-10	Overtime Overtime /Call-Out Pay	22,889.61	17,158.99	19,013.85	21,000.00	22,000.00	1,000.00	5
501-43-000-549.14-30	Overtime Special Events	.00	.00	3,205.46	.00	.00	.00	
501-43-000-549.15-20	Special Pay Car Allowance	3,300.00	2,640.00	2,640.00	2,640.00	2,640.00	.00	
501-43-000-549.15-40	Special Pay Educational/Certification	91,540.87	66,999.48	73,022.91	65,342.00	80,069.00	14,727.00	23
501-43-000-549.21-10	FICA Taxes Employer FICA	70,437.60	64,831.24	69,687.57	77,066.00	76,071.00	(995.00)	(1)
501-43-000-549.22-10	Retirement Contributions General Employees Retirement	50,192.00	53,740.00	80,338.71	59,101.00	61,298.00	2,197.00	4
501-43-000-549.22-20	Retirement Contributions ICMA Contributions	3,853.62	3,166.09	3,102.66	3,340.00	3,542.00	202.00	6
501-43-000-549.22-99	Retirement Contributions GASB Statement Implementation	19,174.00	(74,052.00)	.00	.00	.00	.00	
501-43-000-549.23-10	Life & Health Insurance Health Insurance	149,920.52	161,082.00	188,576.08	193,272.00	211,993.00	18,721.00	10
501-43-000-549.23-20	Life & Health Insurance Life Insurance	1,927.92	1,909.16	2,496.35	2,962.00	2,986.00	24.00	1
501-43-000-549.23-30	Life & Health Insurance Disability Insurance	1,875.99	1,826.00	1,930.59	2,193.00	2,698.00	505.00	23
501-43-000-549.24-10	Workers Compensation Workers Compensation	3,954.96	4,269.00	3,515.38	3,835.00	4,463.00	628.00	16
501-43-000-549.25-10	Other Employee Benefits Unemployment Compensation	440.92	420.48	403.38	492.00	481.00	(11.00)	(2)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 501 - Garage Fund								
EXPENSE								
Department	43 - City Garage							
Division	000 - Administration							
Activity	549 - Other Transportation Services							
<i>Personnel Services</i>								
501-43-000-549.27-10	Other Employee Benefits Employee Assistance Program	264.00	126.38	285.26	349.00	355.00	6.00	2
	<i>Personnel Services Totals</i>	<u>\$1,250,183.48</u>	<u>\$1,111,921.80</u>	<u>\$1,284,215.58</u>	<u>\$1,347,711.00</u>	<u>\$1,440,968.00</u>	<u>\$93,257.00</u>	<u>7%</u>
<i>Operating Expenditures/Expenses</i>								
501-43-000-549.31-11	Professional Services Investment Services	4,923.29	3,731.63	4,088.04	4,664.00	4,664.00	.00	
501-43-000-549.31-15	Professional Services Medical	.00	.00	.00	500.00	.00	(500.00)	(100)
501-43-000-549.32-10	Accounting & Auditing Audit & Accounting Fees	3,756.02	4,265.86	4,085.99	4,909.00	4,909.00	.00	
501-43-000-549.34-40	Other Contractual Services Waste Disposal / Other	6,380.19	4,976.91	1,052.63	8,100.00	8,100.00	.00	
501-43-000-549.34-90	Other Contractual Services Other Contractual Services	3,361.13	43.67	14,734.00	30,000.00	30,000.00	.00	
501-43-000-549.40-10	Travel & Per Diem Travel & Training	1,713.52	5,908.12	4,789.14	9,580.00	7,300.00	(2,280.00)	(24)
501-43-000-549.41-11	Communication Services Portable Phones / MDD	.00	1,656.00	.00	1,656.00	1,863.00	207.00	13
501-43-000-549.41-13	Communication Services GPS	(58,607.00)	41,607.00	41,607.00	45,000.00	79,622.00	34,622.00	77
501-43-000-549.42-10	Freight & Postage Services Postage	76.97	11.73	37.93	400.00	400.00	.00	
501-43-000-549.43-10	Utility Services Electricity	20,271.34	19,435.55	17,548.69	20,573.00	25,099.00	4,526.00	22
501-43-000-549.43-15	Utility Services Water & Sewer	4,832.32	4,836.98	5,628.69	5,187.00	6,019.00	832.00	16
501-43-000-549.43-25	Utility Services Stormwater Assessment Fee	.00	1,500.00	.00	2,169.00	.00	(2,169.00)	(100)
501-43-000-549.44-30	Rentals & Leases Equipment	.00	.00	389.13	500.00	.00	(500.00)	(100)
501-43-000-549.44-45	Rentals & Leases Vehicle Rental / Garage	18,630.00	21,875.00	24,206.49	26,407.00	38,110.00	11,703.00	44
501-43-000-549.45-10	Insurance General Liability	62,079.00	66,984.00	61,402.00	104,632.00	128,216.00	23,584.00	23
501-43-000-549.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	21,854.27	16,118.40	17,864.06	27,700.00	29,600.00	1,900.00	7
501-43-000-549.46-15	Repair and Maintenance Service Equipment Maintenance	18,801.61	17,825.10	7,862.79	24,200.00	42,650.00	18,450.00	76
501-43-000-549.46-20	Repair and Maintenance Service Building Maintenance	.00	279.95	307.14	.00	.00	.00	
501-43-000-549.49-49	Other Current Charges Auto Reg./License Fees	2,415.98	2,388.88	3,867.53	5,000.00	5,000.00	.00	
501-43-000-549.49-50	Other Current Charges Advertising	25.90	.00	.00	300.00	300.00	.00	
501-43-000-549.49-53	Other Current Charges Commercial Driver License Renew.	164.50	.00	.00	300.00	250.00	(50.00)	(17)
501-43-000-549.49-90	Other Current Charges Other Current Charges	194.03	190.69	115.00	550.00	325.00	(225.00)	(41)
501-43-000-549.51-10	Office Supplies Stationery, Paper, Forms	186.21	637.18	51.80	200.00	500.00	300.00	150
501-43-000-549.51-15	Office Supplies Other Office Supplies	1,587.49	734.58	506.40	1,200.00	1,400.00	200.00	17



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted 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>								
501-43-000-549.51-20	Office Supplies Office Equipment < \$5,000	1,452.39	1,281.84	1,290.31	2,500.00	2,500.00	.00	
501-43-000-549.51-25	Office Supplies Computer Software	15,070.94	4,428.00	33,154.08	36,289.00	38,164.00	1,875.00	5
501-43-000-549.52-10	Operating Supplies Fuel & Lube	16,748.47	14,756.82	12,158.20	15,450.00	17,450.00	2,000.00	13
501-43-000-549.52-13	Operating Supplies C G Inventory -Fuel	1,201,109.39	1,180,582.65	1,013,863.23	1,515,375.00	1,320,150.00	(195,225.00)	(13)
501-43-000-549.52-20	Operating Supplies General Operating Supplies	12,281.82	11,902.32	3,650.99	16,100.00	16,100.00	.00	
501-43-000-549.52-27	Operating Supplies Equipment < \$5,000	2,782.54	4,254.03	3,396.58	5,000.00	5,000.00	.00	
501-43-000-549.52-33	Operating Supplies Uniform / Linen Service	5,809.85	5,756.01	5,121.53	7,300.00	8,050.00	750.00	10
501-43-000-549.52-36	Operating Supplies Janitorial Supplies	61.39	435.09	1,065.46	1,000.00	1,000.00	.00	
501-43-000-549.52-51	Operating Supplies C.G. - Outside Service	406,241.05	554,485.56	504,633.86	634,488.05	601,000.00	(33,488.05)	(5)
501-43-000-549.52-52	Operating Supplies External Parts	644,535.26	622,374.10	574,094.93	623,000.00	663,000.00	40,000.00	6
501-43-000-549.54-10	Books Pubs Subs & Memberships Books & Publications	.00	1,937.48	1,556.84	650.00	650.00	.00	
501-43-000-549.54-11	Books Pubs Subs & Memberships Subscriptions	47.32	50.00	65.00	.00	75.00	75.00	
501-43-000-549.54-13	Books Pubs Subs & Memberships Memberships	1,718.93	281.65	1,096.00	2,194.00	2,194.00	.00	
501-43-000-549.54-30	Books Pubs Subs & Memberships Training & Education Costs	4,250.08	9,102.17	2,812.00	9,000.00	13,700.00	4,700.00	52
<i>Operating Expenditures/Expenses Totals</i>		\$2,424,756.20	\$2,626,634.95	\$2,368,103.46	\$3,192,073.05	\$3,103,360.00	(\$88,713.05)	(3%)
<i>Capital Outlay</i>								
501-43-000-549.64-90	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		\$3,674,939.68	\$3,738,556.75	\$3,652,319.04	\$4,539,784.05	\$4,629,328.00	\$89,543.95	2%
Division 000 - Administration Totals		\$3,674,939.68	\$3,738,556.75	\$3,652,319.04	\$4,539,784.05	\$4,629,328.00	\$89,543.95	2%
Division 390 - Vehicle Replacement								
Activity 549 - Other Transportation Services								
<i>Operating Expenditures/Expenses</i>								
501-43-390-549.46-10	Repair and Maintenance Service Vehicle Maintenance / Garage	20,877.00	9,270.24	.00	.00	.00	.00	
501-43-390-549.46-11	Repair and Maintenance Service Vehicle Maintenance / Other	.00	14,791.38	.00	.00	.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$20,877.00	\$24,061.62	\$0.00	\$0.00	\$0.00	\$0.00	+++



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 501 - Garage Fund								
EXPENSE								
Department 43 - City Garage								
Division 390 - Vehicle Replacement								
Activity 549 - Other Transportation Services								
<i>Capital Outlay</i>								
501-43-390-549.64-14	Machinery & Equipment Heavy Equipment	.00	.00	4,630,064.06	6,447,110.25	.00	(6,447,110.25)	(100)
501-43-390-549.64-20	Machinery & Equipment Automotive	.00	.00	753,844.40	753,844.40	7,124,900.00	6,371,055.60	845
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$5,383,908.46	\$7,200,954.65	\$7,124,900.00	(\$76,054.65)	(1%)
Activity 549 - Other Transportation Services Totals		\$20,877.00	\$24,061.62	\$5,383,908.46	\$7,200,954.65	\$7,124,900.00	(\$76,054.65)	(1%)
Division 390 - Vehicle Replacement Totals		\$20,877.00	\$24,061.62	\$5,383,908.46	\$7,200,954.65	\$7,124,900.00	(\$76,054.65)	(1%)
Department 43 - City Garage Totals		\$3,695,816.68	\$3,762,618.37	\$9,036,227.50	\$11,740,738.70	\$11,754,228.00	\$13,489.30	0%
Department 81 - Depreciation								
Division 840 - Depreciation								
Activity 549 - Other Transportation Services								
<i>Operating Expenditures/Expenses</i>								
501-81-840-549.49-44	Other Current Charges Amortization	43,275.11	45,974.88	.00	.00	.00	.00	
501-81-840-549.49-64	Other Current Charges Depreciation	3,362,919.37	3,569,278.55	3,739,183.97	.00	3,569,280.00	3,569,280.00	
501-81-840-549.49-93	Other Current Charges Loss On Disposal of FA	34,191.41	198,089.30	.00	.00	.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$3,440,385.89	\$3,813,342.73	\$3,739,183.97	\$0.00	\$3,569,280.00	\$3,569,280.00	+++
Activity 549 - Other Transportation Services Totals		\$3,440,385.89	\$3,813,342.73	\$3,739,183.97	\$0.00	\$3,569,280.00	\$3,569,280.00	+++
Division 840 - Depreciation Totals		\$3,440,385.89	\$3,813,342.73	\$3,739,183.97	\$0.00	\$3,569,280.00	\$3,569,280.00	+++
Department 81 - Depreciation Totals		\$3,440,385.89	\$3,813,342.73	\$3,739,183.97	\$0.00	\$3,569,280.00	\$3,569,280.00	+++
Department 85 - Debt Service								
Division 850 - Debt Service								
Activity 517 - Debt Service Payments								
<i>Debt Service</i>								
501-85-850-517.71-29	Debt Service Principal Vehicles Financing	.00	.00	.00	.00	1,217,000.00	1,217,000.00	
501-85-850-517.72-28	Debt Service Interest Suntrust Capital Lease Truck Int	6,342.92	930.21	.00	.00	.00	.00	
501-85-850-517.72-29	Debt Service Interest Vehicles financing	.00	.00	.00	1,800,000.00	260,416.00	(1,539,584.00)	(86)
501-85-850-517.72-60	Debt Service Interest SBITAs	1,639.21	1,505.29	.00	.00	.00	.00	
<i>Debt Service Totals</i>		\$7,982.13	\$2,435.50	\$0.00	\$1,800,000.00	\$1,477,416.00	(\$322,584.00)	(18%)
Activity 517 - Debt Service Payments Totals		\$7,982.13	\$2,435.50	\$0.00	\$1,800,000.00	\$1,477,416.00	(\$322,584.00)	(18%)
Division 850 - Debt Service Totals		\$7,982.13	\$2,435.50	\$0.00	\$1,800,000.00	\$1,477,416.00	(\$322,584.00)	(18%)
Department 85 - Debt Service Totals		\$7,982.13	\$2,435.50	\$0.00	\$1,800,000.00	\$1,477,416.00	(\$322,584.00)	(18%)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 501 - Garage Fund								
EXPENSE								
Department 90 - Miscellaneous								
Division 900 - Miscellaneous Expenditures								
Activity 519 - Other Gen. Govt. Services								
<i>Debt Service</i>								
501-90-900-519.73-05	Other Debt Service Costs Lease Agreement Expense	.00	.00	22,000.00	.00	.00	.00	
	<i>Debt Service Totals</i>	\$0.00	\$0.00	\$22,000.00	\$0.00	\$0.00	\$0.00	+++
<i>Other Uses</i>								
501-90-900-519.99-01	Other Non-Operating Contingency	.00	.00	.00	3,588,140.00	700,358.00	(2,887,782.00)	(80)
	<i>Other Uses Totals</i>	\$0.00	\$0.00	\$0.00	\$3,588,140.00	\$700,358.00	(\$2,887,782.00)	(80%)
	Activity 519 - Other Gen. Govt. Services Totals	\$0.00	\$0.00	\$22,000.00	\$3,588,140.00	\$700,358.00	(\$2,887,782.00)	(80%)
	Division 900 - Miscellaneous Expenditures Totals	\$0.00	\$0.00	\$22,000.00	\$3,588,140.00	\$700,358.00	(\$2,887,782.00)	(80%)
	Department 90 - Miscellaneous Totals	\$0.00	\$0.00	\$22,000.00	\$3,588,140.00	\$700,358.00	(\$2,887,782.00)	(80%)
	EXPENSE TOTALS	\$7,144,184.70	\$7,578,396.60	\$12,797,411.47	\$17,128,878.70	\$17,501,282.00	\$372,403.30	2%
Fund 501 - Garage Fund Totals								
	REVENUE TOTALS	\$6,527,765.21	\$8,372,415.59	\$12,737,824.77	\$17,128,878.70	\$17,501,282.00	\$372,403.30	2%
	EXPENSE TOTALS	\$7,144,184.70	\$7,578,396.60	\$12,797,411.47	\$17,128,878.70	\$17,501,282.00	\$372,403.30	2%
	Fund 501 - Garage Fund Totals	(\$616,419.49)	\$794,018.99	(\$59,586.70)	\$0.00	\$0.00	\$0.00	+++
Fund 551 - Insurance								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Intergovernmental Revenue</i>								
551-00-000.341-230	General Government Intragovt Srv/Liability Ins Prem	2,467,665.96	2,663,997.96	2,441,997.25	2,966,573.00	3,635,229.00	668,656.00	23
551-00-000.341-232	General Government Intragovt Srv Rev/W Comp Prm	2,281,842.00	2,466,288.96	2,034,031.12	2,218,943.00	2,582,665.00	363,722.00	16
551-00-000.341-240	General Government Intragovt Srv Rev/Life Ins Prm	183,023.79	195,336.74	249,240.71	248,874.00	205,000.00	(43,874.00)	(18)
551-00-000.341-245	General Government Intragov Srv/Disability Premium	151,531.50	166,527.15	159,984.06	257,288.00	268,428.00	11,140.00	4
551-00-000.341-246	General Government Disability Premium/Short Term	41,709.85	47,509.01	49,277.96	46,853.00	53,532.00	6,679.00	14
551-00-000.341-251	General Government Intragov Srv Rev/Health Premium	15,501,719.86	16,886,588.23	17,488,172.15	18,090,000.00	18,228,000.00	138,000.00	1
551-00-000.341-252	General Government Intragov Srv Rev/Legal Shield	14,210.90	16,898.06	17,778.23	18,200.00	21,000.00	2,800.00	15
551-00-000.341-255	General Government Intragovt Srv Rev/Dental Premium	326,955.56	337,046.62	339,687.32	326,220.00	355,200.00	28,980.00	9
551-00-000.341-260	General Government Supplemental Life Insurance	185,405.12	188,428.72	171,232.81	190,000.00	192,000.00	2,000.00	1
551-00-000.341-265	General Government Trustmark	203,093.81	211,958.25	206,886.16	205,000.00	212,400.00	7,400.00	4



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 551 - Insurance								
REVENUE								
Department 00 - Administration								
Division 000 - Administration								
<i>Intergovernmental Revenue</i>								
551-00-000.341-270	General Government Unemployment Compensation	32,099.56	33,720.16	31,103.84	35,000.00	35,000.00	.00	
551-00-000.341-271	General Government Employee Assistance Prog	17,622.88	9,322.75	20,117.76	20,000.00	20,000.00	.00	
551-00-000.341-273	General Government FSA Administration	222,876.87	291,482.82	325,145.14	375,000.00	387,000.00	12,000.00	3
551-00-000.341-274	General Government Vision Care	66,892.16	69,184.53	64,548.34	68,000.00	69,660.00	1,660.00	2
551-00-000.341-275	General Government Pet Assure	8,153.18	9,587.35	9,913.22	8,300.00	10,800.00	2,500.00	30
551-00-000.341-276	General Government New Legal Club	3,669.28	6.46	.00	.00	.00	.00	
551-00-000.341-277	General Government Liberty Mutual Insurance	.00	.00	.00	13,360.00	.00	(13,360.00)	(100)
<i>Intergovernmental Revenue Totals</i>		\$21,708,472.28	\$23,593,883.77	\$23,609,116.07	\$25,087,611.00	\$26,275,914.00	\$1,188,303.00	5%
<i>Miscellaneous Revenues</i>								
551-00-000.361-100	Interest & Other Earnings Interest Investments	63,885.16	463,334.17	374,387.39	324,183.00	324,183.00	.00	
551-00-000.361-101	Interest & Other Earnings Int/Dividends	275,569.62	.00	.00	.00	.00	.00	
551-00-000.361-400	Invstmnts/Gain on Interest & Other Earnings	.00	344,496.47	.00	.00	.00	.00	
551-00-000.369-015	Appreciation/Gain on Sale Other Miscellaneous Revenue	5,509.41	15,048.62	4,601.92	100,000.00	100,000.00	.00	
551-00-000.369-231	Reimbursement from Cigna Other Miscellaneous Revenue Refund	.00	.00	112.41	.00	.00	.00	
551-00-000.369-235	Prior Years Expend Other Miscellaneous Revenue Worker Comp Reimburs	214,497.73	240,104.96	107,230.41	170,000.00	164,000.00	(6,000.00)	(4)
551-00-000.369-250	Other Miscellaneous Revenue Refund/Recovery Prior Years Exp	47,428.36	1,088,745.45	139,570.24	200,000.00	430,106.00	230,106.00	115
551-00-000.369-330	Other Miscellaneous Revenue Settlements Revenue	1,717.26	6.65	137,818.66	136,278.00	.00	(136,278.00)	(100)
551-00-000.369-905	Other Miscellaneous Revenue Recovery Of Prior Yrs Exp	244,319.22	40,910.91	849.75	.00	.00	.00	
551-00-000.369-906	Other Miscellaneous Revenue Reimbursements / Rebates	716,082.65	691,350.88	735,086.52	.00	750,000.00	750,000.00	
<i>Miscellaneous Revenues Totals</i>		\$1,569,009.41	\$2,883,998.11	\$1,499,657.30	\$930,461.00	\$1,768,289.00	\$837,828.00	90%
<i>Other Sources</i>								
551-00-000.381-100	Inter-Fund Transfers Received from General Fund	.00	1,500,000.00	.00	.00	.00	.00	
<i>Other Sources Totals</i>		\$0.00	\$1,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<i>Other Source, Continued</i>								
551-00-000.301-051	Budgetary Account Prior Year Surplus	.00	.00	.00	876,985.00	.00	(876,985.00)	(100)
551-00-000.303-051	Prior Year Encumbrances Prior Years Encumbrances	.00	.00	.00	177.82	.00	(177.82)	(100)
<i>Other Source, Continued Totals</i>		\$0.00	\$0.00	\$0.00	\$877,162.82	\$0.00	(\$877,162.82)	(100%)



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 551 - Insurance								
REVENUE								
Department 00 - Administration								
Division 000 - Administration Totals		\$23,277,481.69	\$27,977,881.88	\$25,108,773.37	\$26,895,234.82	\$28,044,203.00	\$1,148,968.18	4%
Department 00 - Administration Totals		\$23,277,481.69	\$27,977,881.88	\$25,108,773.37	\$26,895,234.82	\$28,044,203.00	\$1,148,968.18	4%
	REVENUE TOTALS	\$23,277,481.69	\$27,977,881.88	\$25,108,773.37	\$26,895,234.82	\$28,044,203.00	\$1,148,968.18	4%
EXPENSE								
Department 13 - Finance								
Division 030 - Risk								
Activity 513 - Financial & Administrative								
<i>Personnel Services</i>								
551-13-030-513.12-10	Regular Salaries/Wages Regular Salaries/Wages	404,790.45	455,402.11	417,076.66	477,874.00	459,011.00	(18,863.00)	(4)
551-13-030-513.12-30	Regular Salaries/Wages Term. Pay Sick & Vacation	.00	22,999.05	.00	.00	.00	.00	
551-13-030-513.15-20	Special Pay Car Allowance	2,640.00	3,432.00	3,432.00	3,432.00	3,432.00	.00	
551-13-030-513.21-10	FICA Taxes Employer FICA	29,518.39	36,153.27	31,046.67	37,215.00	35,565.00	(1,650.00)	(4)
551-13-030-513.22-10	Retirement Contributions General Employees Retirement	27,414.00	29,352.00	45,329.89	34,983.00	33,501.00	(1,482.00)	(4)
551-13-030-513.22-20	Retirement Contributions ICMA Contributions	5,758.07	6,758.98	5,498.68	7,682.00	6,578.00	(1,104.00)	(14)
551-13-030-513.22-99	Retirement Contributions GASB Statement Implementation	13,428.00	(41,505.00)	.00	.00	.00	.00	
551-13-030-513.23-10	Life & Health Insurance Health Insurance	127,240.68	70,431.93	95,129.75	69,673.00	102,740.00	33,067.00	47
551-13-030-513.23-20	Life & Health Insurance Life Insurance	1,105.20	1,261.20	1,551.88	1,636.00	1,692.00	56.00	3
551-13-030-513.23-30	Life & Health Insurance Disability Insurance	919.13	1,064.62	996.34	1,120.00	1,340.00	220.00	20
551-13-030-513.24-10	Workers Compensation Workers Compensation	3,091.08	3,336.00	2,747.36	2,997.00	3,488.00	491.00	16
551-13-030-513.25-10	Other Employee Benefits Unemployment Compensation	175.20	185.76	170.28	186.00	186.00	.00	
551-13-030-513.27-10	Other Employee Benefits Employee Assistance Program	105.60	56.64	121.22	132.00	144.00	12.00	9
	<i>Personnel Services Totals</i>	\$616,185.80	\$588,928.56	\$603,100.73	\$636,930.00	\$647,677.00	\$10,747.00	2%
<i>Operating Expenditures/Expenses</i>								
551-13-030-513.32-10	Accounting & Auditing Audit & Accounting Fees	11,128.00	11,781.74	11,285.01	10,678.00	10,678.00	.00	
551-13-030-513.40-10	Travel & Per Diem Travel & Training	975.98	191.89	704.49	1,607.00	2,393.00	786.00	49
551-13-030-513.42-10	Freight & Postage Services Postage	162.20	111.54	59.26	300.00	300.00	.00	
551-13-030-513.45-10	Insurance General Liability	7,682.04	9,203.04	8,436.01	14,375.00	17,615.00	3,240.00	23
551-13-030-513.48-17	Promotional Activities Refreshment / Food / Meetings	.00	.00	.00	100.00	100.00	.00	
551-13-030-513.48-20	Promotional Activities Other Promotional Costs	366.28	793.59	657.16	1,000.00	1,000.00	.00	
551-13-030-513.51-10	Office Supplies Stationery, Paper, Forms	46.99	39.99	.00	200.00	200.00	.00	
551-13-030-513.51-15	Office Supplies Other Office Supplies	469.43	748.32	545.79	1,000.00	1,000.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 551 - Insurance								
EXPENSE								
Department 13 - Finance								
Division 030 - Risk								
Activity 513 - Financial & Administrative								
<i>Operating Expenditures/Expenses</i>								
551-13-030-513.51-20	Office Supplies Office Equipment < \$5,000	552.27	.00	77.97	3,000.00	1,000.00	(2,000.00)	(67)
551-13-030-513.54-13	Books Pubs Subs & Memberships	955.00	955.00	150.00	970.00	995.00	25.00	3
551-13-030-513.54-30	Memberships							
551-13-030-513.54-30	Books Pubs Subs & Memberships Training & Education Costs	400.00	325.70	845.00	1,200.00	1,200.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$22,738.19	\$24,150.81	\$22,760.69	\$34,430.00	\$36,481.00	\$2,051.00	6%
Activity 513 - Financial & Administrative Totals		\$638,923.99	\$613,079.37	\$625,861.42	\$671,360.00	\$684,158.00	\$12,798.00	2%
Division 030 - Risk Totals		\$638,923.99	\$613,079.37	\$625,861.42	\$671,360.00	\$684,158.00	\$12,798.00	2%
Division 040 - Insurance								
Activity 513 - Financial & Administrative								
<i>Operating Expenditures/Expenses</i>								
551-13-040-513.31-90	Professional Services Other Professional Services	46,400.00	47,435.00	46,205.00	59,000.00	57,000.00	(2,000.00)	(3)
551-13-040-513.45-10	Insurance General Liability	.00	.00	.00	.00	.00	.00	
551-13-040-513.45-11	Insurance General Liability	821,590.00	336,408.00	545,537.72	545,539.00	592,713.00	47,174.00	9
551-13-040-513.45-15	Insurance Other Insurance Costs	37,296.50	39,651.93	45,407.81	44,330.00	45,000.00	670.00	2
551-13-040-513.45-20	Insurance Claims Handling Costs	43,976.79	72,640.00	59,765.00	110,000.00	80,000.00	(30,000.00)	(27)
551-13-040-513.45-21	Insurance State Assessment Fees	24,540.13	19,602.86	11,160.48	25,000.00	25,000.00	.00	
551-13-040-513.45-31	Insurance Package Policy Premium	1,213,335.00	2,254,961.00	1,639,224.25	2,161,356.00	1,805,000.00	(356,356.00)	(16)
551-13-040-513.45-32	Insurance Excess Work/Comp Premium	197,862.00	229,867.00	283,584.75	283,585.00	312,000.00	28,415.00	10
551-13-040-513.45-33	Insurance Excess Property Premium	8,000.00	8,449.00	8,836.00	10,500.00	9,300.00	(1,200.00)	(11)
551-13-040-513.45-50	Insurance Property Claims	218,323.74	80,218.92	93,664.53	170,000.00	150,000.00	(20,000.00)	(12)
551-13-040-513.45-51	Insurance Liability Claims	2,767,623.59	856,338.89	1,050,278.52	1,000,000.00	1,200,000.00	200,000.00	20
551-13-040-513.45-52	Insurance Worker Comp Claims	1,343,670.62	(388,797.81)	1,745,549.85	1,800,000.00	2,000,000.00	200,000.00	11
551-13-040-513.45-53	Insurance Unemployment Comp Claims	7,353.38	11,810.95	16,108.64	15,000.00	18,000.00	3,000.00	20
<i>Operating Expenditures/Expenses Totals</i>		\$6,729,971.75	\$3,568,585.74	\$5,545,322.55	\$6,224,310.00	\$6,294,013.00	\$69,703.00	1%
<i>Other Uses</i>								
551-13-040-513.99-01	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		\$6,729,971.75	\$3,568,585.74	\$5,545,322.55	\$6,224,310.00	\$7,074,635.00	\$850,325.00	14%
Division 040 - Insurance Totals		\$6,729,971.75	\$3,568,585.74	\$5,545,322.55	\$6,224,310.00	\$7,074,635.00	\$850,325.00	14%



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 551 - Insurance								
EXPENSE								
Department 13 - Finance								
Division 041 - Health Insurance								
Activity 513 - Financial & Administrative								
<i>Operating Expenditures/Expenses</i>								
551-13-041-513.31-90	Professional Services Other Professional Services	166,828.53	175,232.27	169,535.92	190,000.00	190,008.00	8.00	
551-13-041-513.45-12	Insurance Legal Shield	14,745.14	16,997.70	17,900.90	18,200.00	21,000.00	2,800.00	15
551-13-041-513.45-15	Insurance Other Insurance Costs	4,980.15	4,473.00	4,884.29	5,900.00	6,398.00	498.00	8
551-13-041-513.45-20	Insurance Claims Handling Costs	163,120.67	328,854.87	307,876.05	365,898.00	364,590.00	(1,308.00)	
551-13-041-513.45-35	Insurance Aggregate Stop Loss Premium	65,959.92	78,813.54	79,543.62	93,228.00	88,450.00	(4,778.00)	(5)
551-13-041-513.45-36	Insurance Individual Stop Loss Prem	1,037,079.24	1,194,547.87	1,326,180.24	1,547,609.00	1,615,100.00	67,491.00	4
551-13-041-513.45-37	Insurance Supplemental Life Premium	191,538.47	191,116.52	188,222.77	190,000.00	194,400.00	4,400.00	2
551-13-041-513.45-40	Insurance Life Premium	181,512.91	252,230.93	249,985.44	205,000.00	255,000.00	50,000.00	24
551-13-041-513.45-41	Insurance Health Claims	16,175.06	233,767.00	.00	.00	.00	.00	
551-13-041-513.45-43	Insurance Dental Plan	330,225.57	337,589.09	366,913.91	326,220.00	355,200.00	28,980.00	9
551-13-041-513.45-44	Insurance Disability Premiums	209,434.47	226,214.74	237,711.96	220,000.00	258,000.00	38,000.00	17
551-13-041-513.45-46	Insurance Health Claims - Cigna	11,238,287.08	12,726,720.53	11,918,941.26	14,181,286.00	14,335,166.00	153,880.00	1
551-13-041-513.45-49	Insurance Vision Care	67,449.61	69,613.98	69,648.83	68,000.00	69,660.00	1,660.00	2
551-13-041-513.45-54	Insurance Firefighter Benefits	.00	75,000.00	50,000.00	100,000.00	100,000.00	.00	
551-13-041-513.45-56	Insurance Heart Cancer Capital Amer	207.16	.00	.00	.00	.00	.00	
551-13-041-513.45-57	Insurance Pet Assure	8,162.00	9,662.00	9,793.00	8,300.00	10,800.00	2,500.00	30
551-13-041-513.45-58	Insurance New Legal Club	3,752.00	.00	.00	.00	.00	.00	
551-13-041-513.45-60	Insurance Trustmark	202,918.16	212,696.46	206,955.23	205,000.00	212,400.00	7,400.00	4
551-13-041-513.45-62	Insurance Flexible Spending Account Cigna	374,055.42	272,348.88	472,394.18	375,000.00	387,000.00	12,000.00	3
551-13-041-513.45-63	Insurance PPACA Fee Affordable Care	2,376.00	2,113.00	2,083.53	2,400.00	2,560.00	160.00	7
551-13-041-513.48-17	Promotional Activities Refreshment / Food / Meetings	13,362.30	2,907.55	4,472.59	100,000.00	100,000.00	.00	
551-13-041-513.52-20	Operating Supplies General Operating Supplies	773.43	239.61	533.91	1,000.00	1,000.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$14,292,943.29	\$16,411,139.54	\$15,683,577.63	\$18,203,041.00	\$18,566,732.00	\$363,691.00	2%
Activity 513 - Financial & Administrative Totals		\$14,292,943.29	\$16,411,139.54	\$15,683,577.63	\$18,203,041.00	\$18,566,732.00	\$363,691.00	2%
Division 041 - Health Insurance Totals		\$14,292,943.29	\$16,411,139.54	\$15,683,577.63	\$18,203,041.00	\$18,566,732.00	\$363,691.00	2%
Department 13 - Finance Totals		\$21,661,839.03	\$20,592,804.65	\$21,854,761.60	\$25,098,711.00	\$26,325,525.00	\$1,226,814.00	5%
Department 17 - Human Resource								
Division 020 - Health & Wellness								
Activity 513 - Financial & Administrative								
<i>Operating Expenditures/Expenses</i>								
551-17-020-513.34-90	Other Contractual Services Other Contractual Services	1,487,632.03	1,386,643.57	1,200,591.43	1,602,177.82	1,683,810.00	81,632.18	5
551-17-020-513.41-12	Communication Services Internet Access	1,822.20	1,822.20	298.82	2,000.00	2,000.00	.00	



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 551 - Insurance								
EXPENSE								
Department 17 - Human Resource								
Division 020 - Health & Wellness								
Activity 513 - Financial & Administrative								
<i>Operating Expenditures/Expenses</i>								
551-17-020-513.43-10	Utility Services Electricity	6,288.16	5,063.32	.00	5,000.00	6,100.00	1,100.00	22
551-17-020-513.44-11	Rentals & Leases Building Rental / Lease	54,682.80	45,569.00	.00	.00	.00	.00	
551-17-020-513.48-10	Promotional Activities Marketing	.00	.00	.00	500.00	500.00	.00	
551-17-020-513.51-15	Office Supplies Other Office Supplies	1,976.51	1,540.91	2,136.39	3,000.00	3,000.00	.00	
551-17-020-513.51-20	Office Supplies Office Equipment < \$5,000	.00	72.99	5,664.96	10,300.00	5,200.00	(5,100.00)	(50)
551-17-020-513.52-20	Operating Supplies General Operating Supplies	489.65	3,821.35	609.98	2,000.00	1,800.00	(200.00)	(10)
<i>Operating Expenditures/Expenses Totals</i>		\$1,552,891.35	\$1,444,533.34	\$1,209,301.58	\$1,624,977.82	\$1,702,410.00	\$77,432.18	5%
<i>Capital Outlay</i>								
551-17-020-513.64-90	Machinery & Equipment Other Machinery / Equipment	.00	.00	.00	27,100.00	8,100.00	(19,000.00)	(70)
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$0.00	\$27,100.00	\$8,100.00	(\$19,000.00)	(70%)
Activity 513 - Financial & Administrative Totals		\$1,552,891.35	\$1,444,533.34	\$1,209,301.58	\$1,652,077.82	\$1,710,510.00	\$58,432.18	4%
Division 020 - Health & Wellness Totals		\$1,552,891.35	\$1,444,533.34	\$1,209,301.58	\$1,652,077.82	\$1,710,510.00	\$58,432.18	4%
Department 17 - Human Resource Totals		\$1,552,891.35	\$1,444,533.34	\$1,209,301.58	\$1,652,077.82	\$1,710,510.00	\$58,432.18	4%
Department 90 - Miscellaneous								
Division 900 - Miscellaneous Expenditures								
Activity 513 - Financial & Administrative								
<i>Operating Expenditures/Expenses</i>								
551-90-900-513.31-11	Professional Services Investment Services	8,622.07	6,535.16	7,159.35	8,168.00	8,168.00	.00	
<i>Operating Expenditures/Expenses Totals</i>		\$8,622.07	\$6,535.16	\$7,159.35	\$8,168.00	\$8,168.00	\$0.00	0%
Activity 513 - Financial & Administrative Totals		\$8,622.07	\$6,535.16	\$7,159.35	\$8,168.00	\$8,168.00	\$0.00	0%
Division 900 - Miscellaneous Expenditures Totals		\$8,622.07	\$6,535.16	\$7,159.35	\$8,168.00	\$8,168.00	\$0.00	0%
Department 90 - Miscellaneous Totals		\$8,622.07	\$6,535.16	\$7,159.35	\$8,168.00	\$8,168.00	\$0.00	0%



Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 YTD Actual Amount	2025 Amended Budget	2026 Adopted	2026 Adopted vs 2025 Amended \$	2026 Adopted vs 2025 Amended %
Fund 551 - Insurance								
EXPENSE								
Department	91 - Transfers							
Division	910 - Transfers							
Activity	581 - Inter-Fund Group Xfrs Out							
	<i>Other Uses</i>							
551-91-910-581.91-81	Non-Operating Transfers to Garage Fund (501)	.00	.00	.00	136,278.00	.00	(136,278.00)	(100)
	<i>Other Uses Totals</i>	\$0.00	\$0.00	\$0.00	\$136,278.00	\$0.00	(\$136,278.00)	(100%)
Activity	581 - Inter-Fund Group Xfrs Out Totals	\$0.00	\$0.00	\$0.00	\$136,278.00	\$0.00	(\$136,278.00)	(100%)
Division	910 - Transfers Totals	\$0.00	\$0.00	\$0.00	\$136,278.00	\$0.00	(\$136,278.00)	(100%)
Department	91 - Transfers Totals	\$0.00	\$0.00	\$0.00	\$136,278.00	\$0.00	(\$136,278.00)	(100%)
	EXPENSE TOTALS	\$23,223,352.45	\$22,043,873.15	\$23,071,222.53	\$26,895,234.82	\$28,044,203.00	\$1,148,968.18	4%
Fund	551 - Insurance Totals							
	REVENUE TOTALS	\$23,277,481.69	\$27,977,881.88	\$25,108,773.37	\$26,895,234.82	\$28,044,203.00	\$1,148,968.18	4%
	EXPENSE TOTALS	\$23,223,352.45	\$22,043,873.15	\$23,071,222.53	\$26,895,234.82	\$28,044,203.00	\$1,148,968.18	4%
Fund	551 - Insurance Totals	\$54,129.24	\$5,934,008.73	\$2,037,550.84	\$0.00	\$0.00	\$0.00	+++
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$299,620,537.83	\$332,487,758.33	\$310,399,898.98	\$634,953,399.26	\$648,531,823.00	\$13,578,423.74	2%
	EXPENSE GRAND TOTALS	\$291,852,217.48	\$319,405,982.31	\$332,514,012.79	\$634,953,399.26	\$648,531,823.00	\$13,578,423.74	2%
	Net Grand Totals	\$7,768,320.35	\$13,081,776.02	(\$22,114,113.81)	\$0.00	\$0.00	\$0.00	+++