



CITY OF LYNN HAVEN

FISCAL YEAR 2025-2026 BUDGET

APPROVED: SEPTEMBER 23, 2025

Interim City Manager
Chris Lightfoot

Lynn Haven Commission
Jesse Nelson, Mayor
Sam Peebles, Mayor Pro Tem
Pat Perno, Commissioner
Jamie Warrick, Commissioner
Judy Tinder, Commissioner



Table of Contents

Welcome Letter 1

Organizational Chart 2

Population Trends 3

Executive Summary 4

Budget Preparation and Adoption Schedule 6

City of Lynn Haven (Information) 7

Revenue Sources..... 11

Debt Service Calendar..... 15

Debt Service Budget 17

Total Expenditures by Fund 18

Total Revenues by Fund 19

Staffing by Department..... 24

Grant Funded Projects..... 28

Budgeted Capital Assets..... 29

GENERAL FUND

Expenditure Budget:

 General Fund Total 31

 Legislative 32

 Executive 34

 Finance..... 36

 Comprehensive Planning 38

 Public Works Administration 40

 General Fund Debt Service 42

 Facility Maintenance..... 43

 Administrative Support..... 45

 Information Technology..... 48

 Law Enforcement 50

 Fire Protection 53

 Code Enforcement 56

 Protective Inspections 58

 Human Resources 60

 LH Bayou and Preserve 62

 Utility Billing 64

 Streets..... 66

 Fleet Management..... 69

 Economic Development..... 71

 Sports and Recreation..... 73

 Parks and Grounds..... 76

 Communications & Marketing..... 79

 Animal Shelter..... 82

 General Fund Impact Fees..... 84

COMMUNITY REDEVELOPMENT AGENCY

 CRA Revenue and Expenditure Budget..... 85



Table of Contents

ENTERPRISE FUNDS

WATER

Water Expenditure Budget..... 88

SEWER

Sewer Expenditure Budget..... 92

STORMWATER

Stormwater Expenditure Budget..... 95

SANITATION

Sanitation Expenditure Budget..... 98

Enterprise Funds Impact Fees

Enterprise Impact Fees Expenditure Budget..... 101

DISASTER RECOVERY FUND..... 102

COVID FUND..... 103

SURTAX FUND..... 104

JESSE NELSON
MAYOR

CHRIS LIGHTFOOT
INTERIM CITY MANAGER

AMY MYERS
CITY ATTORNEY



COMMISSIONERS

SAM PEEBLES

PAT PERNO

JAMIE WARRICK

JUDY TINDER

Honorable Mayor, City Commissioners, and Residents,

It is my honor to present the Fiscal Year 2025–2026 Budget for the City of Lynn Haven. This document reflects our continued commitment to responsible fiscal management, transparency, and excellence in public service. City staff remain dedicated to upholding the highest standards of municipal budgeting and stewardship of public funds.

This year's budget builds on our efforts to enhance the quality of life for all residents. Key priorities include continued investment in sidewalks, parks, utility infrastructure, and life safety equipment. These strategic initiatives are designed to support Lynn Haven's position as one of the most desirable communities in the Panhandle to live, work, and play.

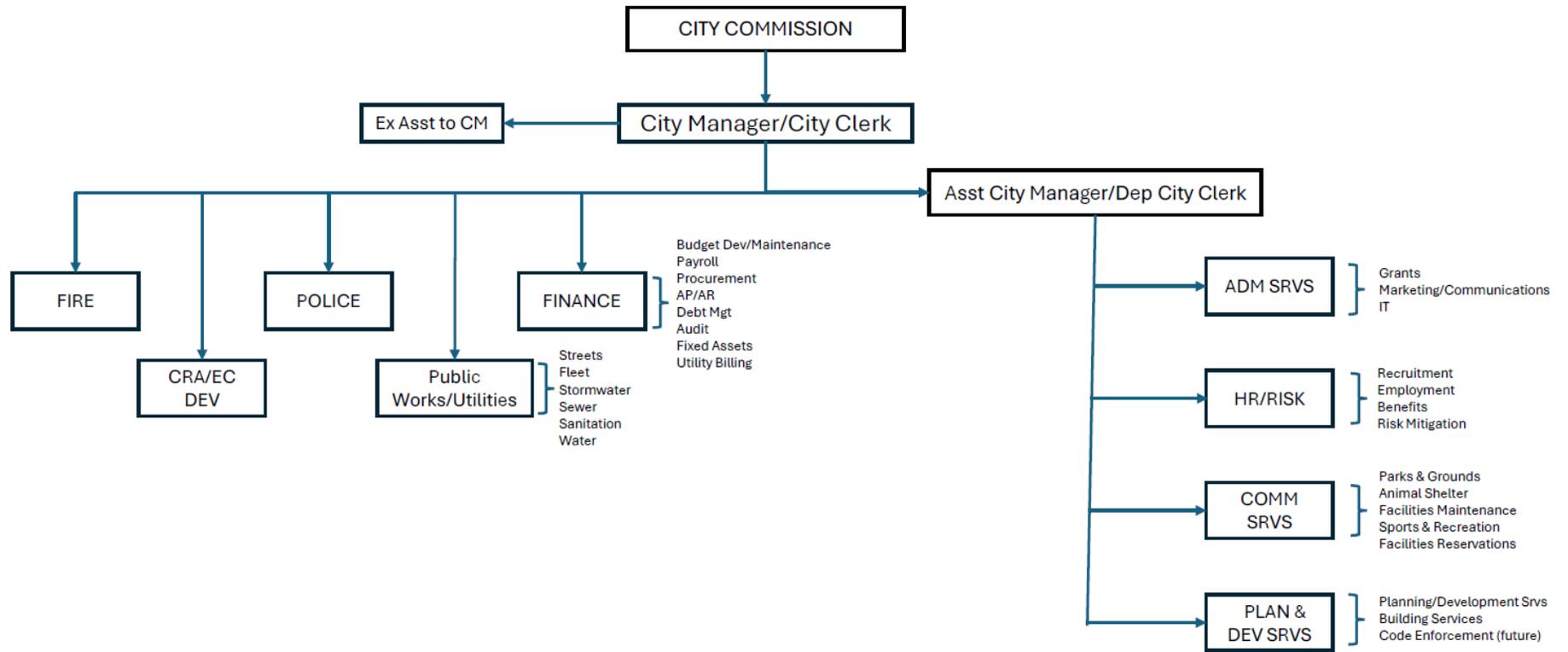
I would like to extend my sincere gratitude to our dedicated staff, who have worked diligently to ensure that every tax dollar is used in the most efficient and effective manner. Their focus remains on serving the residents of Lynn Haven with integrity, professionalism, and a deep commitment to community enrichment.

Respectfully,

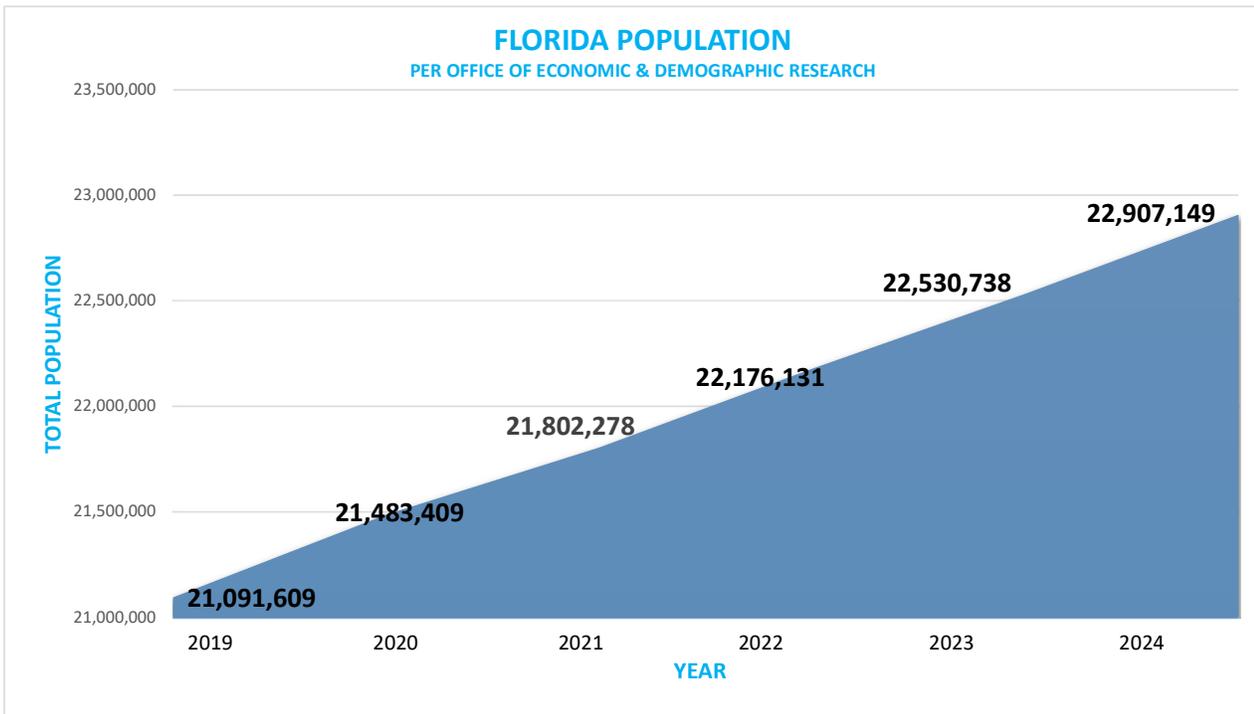
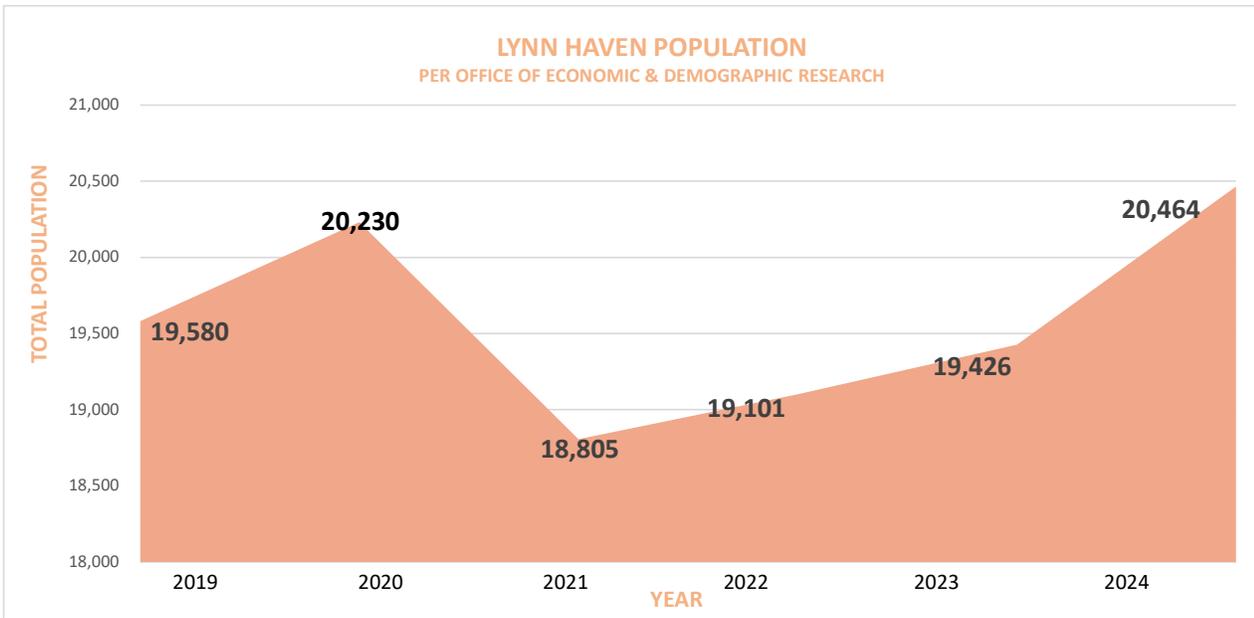
A handwritten signature in blue ink that reads "Chris Lightfoot".

Chris Lightfoot
Interim City Manager

City of Lynn Haven Leadership Organizational Chart



Population Trends



*City of Lynn Haven
FY 2025-26 Budget
Executive Summary*

As of September 3rd, all the State's numbers were available for inclusion in the City's revenue calculations.

General Fund will be paying the debt service of \$2.8 million for the Hurricane Michael Disaster Recovery bond.

Multiple grants will cover the costs of 19% of the General Fund Budget.

A cost-of-living adjustment (COLA) of 3% is included to match the local economic environment. Several positions have been reclassified to better serve the needs of the departments. In aggregate the City will have no increase to the full-time equivalents. These changes along with the COLA resulted in a 3.00% increase in personnel costs for a total of \$485k.

The City's Property and Liability insurance has been reviewed and reallocated. Appropriate amounts have been charged to the CRA, Water Department, Sewer Department and Sanitation Department. The remaining amount for General Fund is being recorded in the Administrative Support budget.

The Police budget had been reduced by \$679k due to the purchase of several vehicles and Watch Guard cameras in FY 2025.

The Fire department budget includes \$950k for a Station #1 remodel funded by FDEM. A pumper truck for \$980k funded by the Florida State Legislature. A rescue truck for \$140k is included. New hoses and thermal imager camera will be funded by Impact Fees and an engine funded with Surtax money for \$1 million. These large capital items replace assets that have long surpassed their useful lives. These investments speak to the City's growth and commitment to enhancing public safety.

The Customer Service Department has reverted back to being called Utility Billing and the personnel costs will be shared by three of the four utilities to better reflect the duties of those staff members.

The Streets Department and Stormwater utility share personnel. These costs will be split 50-50 to more accurately record the staff members' duties. Streets will recognize a \$983k

savings due to large projects being completed in FY 2025. While still working on the Minnesota/Mosely Ave sidewalks project funded by CDBG for \$964k.

Economic Development will contain the Tennessee Ave project funded by FDOT for \$1.2 million and \$500k for the Florida & Ohio Ave improvements funded by CDBG.

Sports & Recreation has a \$73k savings due to the Cain Griffin parking lot project being completed in FY 2025.

Parks & Grounds will see a \$189k savings from FY 2025 because the same capital equipment purchases that are not needed in this fiscal year.

The Marketing budget has been reduced by \$151k by eliminating and/or reducing events.

The CRA will continue to work to increase property values within its boundaries by investing nearly \$2 million in dedicated funds.

The Water Department will invest in \$740k in capital equipment for various usage around the City.

The Sewer Department will save \$325k over FY 2025 due to several capital projects being previously completed.

The Stormwater Department budget will be down \$4.2 million primarily due to the retirement of the 17th Street Ditch note payable in FY 2025.

Sanitation will purchase a side loader and a knuckle boom truck for \$680k, while holding the total budget increase to \$468k.

Hurricane Michael Disaster Relief fund will continue to need support from Tetra Tech to file all the required documents with FEMA, this has been budgeted at \$100k. The final payment to Culpepper for the City Hall rebuild is budgeted in FY 2026, currently estimated at \$315k.

Surtax money will be utilized to support the Stormwater Department for \$300k. \$1 million will be used for sewer force main upgrades throughout the city. \$250k will be used for Asphalt Preservation. Several other assorted projects will be completed in FY 2026. A total budget of \$3.4 will be used to improve the City's infrastructure and purchase the fire engine mentioned above.

To accomplish these goals and objectives, the millage rate will be set at 4.05. This will leave a balance of \$2.769 million to pay the 2019 Disaster Recovery Bond debt service from available unassigned fund balance in the General Fund.

**CITY OF LYNN HAVEN
BUDGET PREPARATION AND ADOPTION SCHEDULE
FISCAL YEAR 2025 - 2026**

July

1

Certification of Taxable Value received from Property Appraiser (DR-420, DR-420TIF)

July

22

City Commission Meeting - Set proposed millage rate and hearing dates.

AUGUST

NLT 4

Notification to Property Appraiser and Tax Collector of the prior year millage rate, the current year proposed millage rate, the current year rolled-back rate, and date, time, and meeting place of the tentative budget hearing (DR-420, DR-420TIF, DR-420MM-P)

NLT 24

Property Appraiser mails Notice of Proposed Property Taxes (TRIM Notice)

SEPTEMBER

9

Public Workshop (included in City Manager's report) 5:30 pm

9

First public hearing to adopt the tentative millage rate and budget, 5:30 pm

18

Advertise intent to adopt a final millage rate and budget

23

Public Workshop (included in City Manager's report) 5:30 pm

23

Second public hearing to adopt final millage rate and budget, 5:30 pm

NLT 26

Forward Resolution adopting final millage to Property Appraiser, Tax Collector, and the Department of Revenue

OCTOBER

After the Value Adjustment Board

Property Appraiser delivers Certification of Final Taxable Value (DR-422)

NLT 22

Complete and certify final millage to Property Appraiser and Tax Collector (DR-422), and to the Department of Revenue (DR-422, DR-420M, DR-487V, DR487-P)

NLT 22

Complete and submit TRIM compliance package to the Department of Revenue within 30 days following the final budget hearing (DR-487)

Lynn Haven , Florida

The Area

Located in Bay County in the Florida panhandle, the City of Lynn Haven lies north of Panama City with its northern boundary just beyond North Bay which connects to St. Andrews Bay and forms a direct link with the Gulf of Mexico. The current boundaries encompass approximately 11 square miles with miles of bay front property offering coastal living with boating, fishing, watersports and sandy beaches.

The City has 12 parks, three of which provide water access including one with a boat ramp, one with kayak launches, and even a dog park for furry friends. Fishing is also popular along the old Bailey Bridge in North Bay.



Sports and recreational activities continue to experience growth and popularity for both youth and adults, providing opportunities all year long. Indoor and outdoor sports are offered including baseball, softball, basketball, volleyball, and pickleball.



The area is home to nearby Tyndall Air Force Base and Naval Support Activity Panama City. Many active duty and retired military members choose to make Lynn Haven their home because it is a desirable place to live offering a good quality of life.



History

The City of Lynn Haven had its beginning about 1910 as a real estate development with intentions of providing a haven for Northern Civil War veterans. Promoted by W. H. Lynn, the town was appropriately named Lynn Haven. After thirty months of construction, Lynn Haven was incorporated in 1913, and by 1920 had a population of 2,500. The city's initial years were marked by rapid growth and construction. However, with the coming of the Depression, the city's population declined. It was not until World War II and the ship building industry's surge in Panama City that new, younger families came to the area and Lynn Haven's population began to increase again. The 1970 census showed a population of 4,044, increasing to 6,239 in 1980. The census showed a population of 9,298 residents in 1990, and 12,451 residents in 2000. Today, Lynn Haven's population is estimated at 20,500.



Local Government

The City of Lynn Haven has a Commission-Manager form of government. The Mayor and four Commissioners are elected at large and appoint the City Manager/Clerk who is responsible for the day-to-day management of the City, and implementation of the policy decisions of the Mayor and the Commission.

Accounting System

In accordance with Generally Accepted Accounting Principles (GAAP), the City of Lynn Haven's accounting system is organized and operated on a fund basis. Each fund is considered a separate accounting entity with resources allocated based on the purposes for which they are to be used. In effect, the City has several distinct budgets which must be balanced separately within one operating budget. The development of the budget is guided by the policies which are contained in state and local laws and those approved by the City Commission. The budget must be balanced for each fund (Section 166.241 of Florida Statutes).

Budgetary Process

Each year the Bay County Property Appraiser is required to certify to the City of Lynn Haven the aggregate taxable value of all property within the City's jurisdiction, as well as the prior year's tax revenues, for determination of the forthcoming budget and millage levy. With this information, the City Manager formulates a proposed budget for presentation to the City Commission no later than thirty days prior to October 1. The presentation, along with budget workshops, provides the Commission members an opportunity to review the budget submission to ensure that the proposed budget meets the best interests of the City of Lynn Haven and its citizens. Before budget adoption, two public budget hearings are held to present the proposed millage rate and budget as required by State and Federal law. The budget hearings provide a vehicle for citizen feedback. The millage rate and budget are adopted by resolution with a majority City Commission vote, no later than October 1.

Procedures for Property Assessments

Real and personal property valuations are determined each year as of January 1 by the Bay County Property Appraiser. The Property Appraiser is required to complete his assessment of the value of all property no later than July 1 of each year. In August of each year, the Bay County Property Appraiser sends a Truth in Millage (TRIM) Notice to all property owners as required by law which indicates the assessed property value. The property owner has the right to file a petition for an appeal with the county Value Adjustment Board. The TRIM Notice additionally provides information on the proposed millage rates and taxes of each taxing authority, and states when and where public meetings will be held to discuss tentative budgets and millage tax rates.

Revenue Sources

The City's municipal revenues are utilized to pay for the services provided to its citizens. Revenues collected by the City are taxes, permits & fees, intergovernmental revenues, charges for services, fines and forfeits, miscellaneous revenue, and other sources. A general description of major revenue sources follows:

Taxes

Ad Valorem Property Tax - This tax is authorized by Florida statute 166.211 and is levied on the value of real and tangible personal property. The value of residential property represents only the value of the real estate, which includes buildings and improvements while commercial property includes these values in addition to all relevant personal property. The general millage rate is set by the municipality's governing body and cannot exceed 10 mills. The Bay County Property Appraiser sets the property values and notifies property owners with Truth in Millage (TRIM) notices, while Bay County Tax Collector collects the assessments and remits them to the City for general-purpose government use.

Local Option Fuel Tax - This tax is authorized by Florida Statute 206.41 and is levied on every net gallon of motor and diesel fuel sold within the City. The Florida Department of Revenue administers this tax, collecting and distributing the proceeds which are used for the construction, reconstruction, and maintenance of roads and streets.

Local Discretionary Sales Surtax - Bay County levies a 1/2 cent Local Government Infrastructure Surtax which is required to be shared with municipalities effective on January of 2017. The surtax is collected and distributed by the Florida Department of Revenue and is used for the paving, repair and maintenance of roads by the City.

Utility Tax - This tax is authorized by Florida Statute 166.231 and is levied on the sale of electricity and gas, natural or manufactured, within the City.

Communications Services Tax - This tax is authorized for any public purpose by Florida Statute 202 and is levied on the retail sale of communications services which includes telecommunications, cable, direct-home satellite and related services. The Florida Department of Revenue administers these taxes, collecting and distributing the proceeds.

Local Business Tax - This tax is authorized by Florida Statute 205, and represents the fees charged and the method by which authority is granted for the privilege of engaging in or managing any business, profession, or occupation within the municipality's jurisdiction.

Permits & Fees

Permits & Fees - Authorized as Regulatory Fees under Home Rule Authority, these include various construction permit fees as well as other fees. Revenue estimates are

based on historical trends and estimated level of construction and are used to fund services and improvements.

Franchise Fees - Authorized as Proprietary Fees under Home Rule Authority, these fees are levied on a company or utility for the privilege of using the City's rights-of-way to conduct utility business. This fee is considered fair rent for the use of such rights-of-way and consideration for the City's agreement not to provide competing utility services during the franchise term. This fee is based on a percentage of the receipts from utility sales in the franchise area and is used to fund General Fund expenditures.

Impact Fees - Authorized as Regulatory Fees under Home Rule Authority, impact fees represent a total or partial reimbursement to the City for the cost of additional facilities or services necessary as the result of a new development. Rather than imposing the cost of these additional facilities or services upon the general public, the purpose of the impact fees is to shift the capital expense burden of growth from the general public to the developer or new resident.

Intergovernmental

Grants - These funds are received from various entities, including primarily Federal and State agencies, to fund in full or in part certain projects.

Shared Revenues - These revenues are comprised of a variety of fees and taxes imposed and collected primarily by the State of Florida and are shared with municipalities and other governmental entities. The largest portion of these revenues is derived from Municipal Revenue Sharing and the Half Cent Sales Tax. These revenues are for General Fund purposes with a portion of the Municipal Revenue Sharing designated as Municipal Revenue Sharing Fuel Tax in the City's budget, restricted to construction, maintenance, and operation of the Street Department. Estimates for these revenues are provided by the Florida Department of Revenue.

Charges for Services

User Fees - Reflects all revenues stemming from charges for current services. The City's enterprise funds which include the Water, Sewer, Sanitation, and Stormwater Funds are supported by user charges. Current rate information and the computation of an average monthly utility bill for residents are shown below.

Residential Rates (Inside City):

Garbage/Trash Service - \$24.86 a month

Water - base rate \$16.85 + \$4.05 per 1,000 gallons

Sewer - base rate \$16.95+ \$10.17 per 1,000 gallons (Residential only caps at 12,000)

Average Utility Bill:

Base rates without any usage: \$58.66

Incremental Base rates with usage:

1,000 gal.	- \$72.88
2,000 gal.	- \$87.10
3,000 gal.	- \$101.31
4,000 gal.	- \$115.54
5,000 gal.	- \$129.76
6,000 gal.	- \$143.98
7,000 gal.	- \$158.20
8,000 gal.	- \$172.42
9,000 gal.	- \$186.64
10,000 gal.	- \$200.86

Other Rates:

Irrigation Meter - base rate \$16.85 + \$4.05 per 1,000 gallons

Meters over 1" size - Rates are based on size

Residential Rate (Outside City limit rates receive a 25% surcharge)

Residential Outside City - Water base rate: \$21.06

Residential Outside City - Water Volume charge per 1,000 gallons: \$5.06

Residential Outside City - Sewer base rate: \$21.19

Residential Outside City - Sewer Volume charge per 1,000 gallons: \$12.71

Commercial Rates (Inside City Limits)

Commercial Inside City - Water base rate: \$26.69

Commercial Inside City - Water volume charge per 1,000 gallons: \$4.05

Commercial Inside City - Sewer base rate: \$44.86

Commercial Inside City - Sewer volume charge per 1,000 gallons: \$12.69

Commercial Rates (Outside City limit rates receive a 25% surcharge)

Commercial Outside City - Water base rate: \$33.36

Commercial Outside City - Water volume charge per 1,000 gallons: \$5.06

Commercial Outside City - Sewer base rate: \$56.08

Commercial Outside City - Sewer volume charge per 1,000 gallons: \$15.86

Fines & Forfeits

Fines & Forfeits - Includes revenues received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from the sale of contraband property seized by law enforcement agencies.

Miscellaneous

Interest & Other Earnings - All interest earned on bank accounts and investments.

Rents & Royalties - Rents and percentages of proceeds for use of public property or other assets.

Other Miscellaneous Revenue - Miscellaneous revenues may be received from a variety of other non-designated sources that do not fit any of the previously mentioned categories.

Other Sources

Intragovernmental Transfers In - Transfers between individual funds which are not repayable and not considered charges for goods or services provided by other funds.

Debt Proceeds - Records the revenue side of installment purchases or capital leases, or the sale of bonds or other loan proceeds where such proceeds are deposited into governmental funds.

Other Nonoperating Sources - This includes the sale of property, insurance settlements, rents, donations and other income not otherwise classified.

**City of Lynn Haven
Debt Service Calendar
FY 2026**

Due Date	Description	Principal Due	Interest Due	Total Amount Due	Notes
12/01/25	2015 Capital Improvements Water/Sewer Bond	\$ 110,000.00	\$ 21,712.50	\$ 131,712.50	
12/01/25	2016 Sales Tax Revenue Refunding Bond	\$ 345,000.00	\$ 11,463.75	\$ 356,463.75	
	TOTAL	\$ 455,000.00	\$ 33,176.25	\$ 488,176.25	
12/15/25	SRF Water #DW030290	\$ 83,538.79	\$ 16,755.93	\$ 100,294.72	
	TOTAL	\$ 83,538.79	\$ 16,755.93	\$ 100,294.72	
02/01/26	2019 Taxable Revenue Bond	\$ -	\$ 292,791.88	\$ 292,791.88	
		\$ -	\$ 292,791.88	\$ 292,791.88	
03/15/26	SRF Sewer #WW030260	\$ 161,467.81	\$ 24,111.52	\$ 185,579.33	
	TOTAL	\$ 161,467.81	\$ 24,111.52	\$ 185,579.33	
06/01/26	2015 Capital Improvements Water/Sewer Bond	\$ -	\$ 19,512.50	\$ 19,512.50	
06/01/26	2016 Sales Tax Revenue Refunding Bond	\$ -	\$ 8,013.75	\$ 8,013.75	
	TOTAL	\$ -	\$ 27,526.25	\$ 27,526.25	
06/15/26	SRF Water #DW030290	\$ 84,085.97	\$ 16,208.75	\$ 100,294.72	
	TOTAL	\$ 84,085.97	\$ 16,208.75	\$ 100,294.72	
08/01/26	2019 Taxable Revenue Bond	\$ 2,170,000.00	\$ 292,791.88	\$ 2,462,791.88	
		\$ 2,170,000.00	\$ 292,791.88	\$ 2,462,791.88	
09/15/26	SRF Sewer #WW030260	\$ 162,218.63	\$ 23,360.70	\$ 185,579.33	
	TOTAL	\$ 162,218.63	\$ 23,360.70	\$ 185,579.33	
Grand Totals by Date		\$ 3,116,311.20	\$ 726,723.16	\$ 3,843,034.36	

**City of Lynn Haven
Debt Service Calendar
FY 2026**

Totals by Loan/Bond:	Principal Due	Interest Due	Total Amount Due		Maturity Date
2015 Capital Improvements Water/Sewer Bond	\$ 110,000.00	\$ 41,225.00	\$ 151,225.00	50% Water - 50% Sewer	12/1/2032
2016 Sales Tax Revenue Refunding Bond	\$ 345,000.00	\$ 19,477.50	\$ 364,477.50	42.6% General Fund - 11.18% Water - 46.22% Sewer	12/1/2027
2019 Taxable Revenue Bond	\$ 2,170,000.00	\$ 585,583.76	\$ 2,755,583.76		8/1/2034
SRF Water	\$ 167,624.76	\$ 32,964.68	\$ 200,589.44		6/15/2039
SRF Sewer	\$ 323,686.44	\$ 47,472.22	\$ 371,158.66		9/15/2040
Grand Totals by Loan/Bond	\$ 3,116,311.20	\$ 726,723.16	\$ 3,843,034.36		

**City of Lynn Haven
Debt Service Budget
FY 2026**

ACCOUNT	ACCOUNT DESCRIPTION	TYPE	FY 2026 Budget
001 -517-571048-	PRINCIPAL 16 SALES TAX BOND	E	\$ 146,970.00
001 -517-572048-	INTEREST 16 SALES TAX	E	\$ 8,297.42
101 -525-571025-	Principle - Taxable Bonds	E	\$ 2,170,000.00
101 -525-572025-	INTEREST - Taxable Bonds	E	\$ 585,583.76
401 -533-571046-	PRINCIPAL 15 CAP IMPRVMNT BOND	E	\$ 55,000.00
401 -533-571048-	PRINCIPAL 16 SALES TAX BOND	E	\$ 38,571.00
401 -533-571090-	SRF Loan Principal	E	\$ 167,624.76
401 -533-572046-	INTEREST 15 CAP IMPRVMNT BOND	E	\$ 20,612.50
401 -533-572048-	INTEREST 16 SALES TAX	E	\$ 2,177.58
401 -533-572090-	SRF Loan Interest	E	\$ 32,964.68
402 -535-571046-	PRINCIPAL 15 CAP IMPRVMNT BOND	E	\$ 55,000.00
402 -535-571048-	PRINCIPAL 16 SALES TAX BOND	E	\$ 159,459.00
402 -535-571090-	SRF Loan Principal	E	\$ 323,686.44
402 -535-572046-	INTEREST 15 CAP IMPRVMNT BOND	E	\$ 20,612.50
402 -535-572048-	INTEREST 16 SALES TAX	E	\$ 9,002.50
402 -535-572090-	SRF Loan Interest	E	\$ 47,472.22
Total Debt Service FY 2023			\$ 3,843,034.36



**City of Lynn Haven
FY 2026 Proposed Budget
TOTAL EXPENDITURES by funding source**

Fund Number	Fund Number													Proposed FY 2026 GRAND TOTAL	Amended FY 2025 GRAND TOTAL	Variance %	Grant Funded Projects
	General 001	General Impact Fee 021	Disaster Recovery 101	COVID-19 103	Surtax 301	Water 401	Sewer 402	Stormwater 404	Sanitation 405	Water Impact 501	Sewer Impact 502	Stormwater Impact 504	CRA 701				
511 Legislative	\$104,646													\$104,646	\$98,892	6%	
512 Executive	\$704,441													\$704,441	\$491,705	43%	
513 Finance	\$841,817													\$841,817	\$730,370	15%	
515 Planning	\$271,992													\$271,992	\$242,248	12%	
516 Public Works	\$26,850													\$26,850	\$27,357	-2%	
517 General Fund Debt Service	\$155,267													\$155,267	\$155,911	0%	
518 Facility Maintenance	\$962,024													\$962,024	\$959,551	0%	
519 Admin	\$3,713,586													\$3,713,586	\$478,208	677%	
520 IT	\$764,069													\$764,069	\$771,097	-1%	
521 PD	\$4,792,059													\$4,792,059	\$5,396,531	-11%	
522 Fire	\$5,343,217													\$5,343,217	\$3,104,636	72%	
523 Code Enforcement	\$151,278													\$151,278	\$158,898	-5%	
524 Bldg. Dept	\$445,520													\$445,520	\$520,594	-14%	
527 HR	\$285,718													\$285,718	\$1,098,768	-74%	
528 LH Bayou Preserve	\$351,575													\$351,575	\$360,421	-2%	
529 Budgeting	\$0													\$0	\$0	N/A	
539 Customer Service	\$140,996													\$140,996	\$587,979	-76%	
541 Street	\$2,386,135													\$2,386,135	\$3,369,656	-29%	
549 Fleet	\$244,474													\$244,474	\$201,311	21%	
552 Economic Development	\$1,854,630													\$1,854,630	\$734,945	152%	
571 Library	\$0													\$0	\$0	N/A	
572 Community Services/Sports	\$1,437,073													\$1,437,073	\$1,504,678	-4%	
573 Community Services/Parks	\$1,372,371													\$1,372,371	\$1,525,913	-10%	
574 Communications/Marketing	\$442,623													\$442,623	\$586,534	-25%	
576 Animal Shelter	\$267,202													\$267,202	\$287,945	-7%	
581 Indirect Recovery	(\$2,705,956)													(\$2,705,956)	(\$2,201,032)	23%	
581 Reserve	\$0													\$0	\$0	N/A	
General Fund Sub Total														\$24,353,606	\$21,193,114	15%	\$ 4,571,636
021531 General Fund Impact Fees	\$194,070													\$194,070	\$1,120,769	-83%	
101525 Disaster			\$4,335,514											\$4,335,514	\$5,093,236	-15%	
103525 COVID				\$5,000										\$5,000	\$5,000	0%	
104530 ARPA														\$0	\$0	N/A	
301546 Surtax					\$3,396,122									\$3,396,122	\$4,932,811	-31%	
401533 Water					\$7,261,373									\$7,261,373	\$5,965,441	22%	
402535 Sewer						\$7,563,367								\$7,563,367	\$7,829,216	-3%	\$ -
404538 Stormwater							\$8,216,123							\$8,216,123	\$12,494,737	-34%	\$ 4,975,435
405534 Sanitation								\$3,879,472						\$3,879,472	\$3,410,512	14%	
501533 Water Impact Fees									\$150,354					\$150,354	\$146,149	3%	
502535 Sewer Impact Fees										\$444,762				\$444,762	\$594,244	-25%	
504538 Stormwater Impact Fees											\$59,673			\$59,673	\$413,559	-86%	
701559 CRA												\$1,999,274		\$1,999,274	\$1,671,992	20%	
	\$24,353,606	\$194,070	\$4,335,514	\$5,000	\$3,396,122	\$7,261,373	\$7,563,367	\$8,216,123	\$3,879,472	\$150,354	\$444,762	\$59,673	\$1,999,274	\$61,858,708	\$64,870,778	-5%	\$ 9,547,070



**City of Lynn Haven
FY 2026 Proposed Budget
TOTAL REVENUES Detail by Fund**

ACCOUNT	ACCOUNT DESCRIPTION	FY 2025	FY 2026	Revised FY 2025	Variance
		Actuals as of 8-25-25	Proposed	Approved 4-21-25 TOTAL	FY 26 vs FY 2025 %
001 -310-431100-	AD VALOREM TAX	\$7,121,788.80	\$7,251,403.46	\$6,677,921.61	9%
001 -310-431101-	CRA TAX INCREMENT FINANCING	(\$436,850.84)	(\$455,871.59)	(\$436,850.84)	4%
001 -310-431241-	LOCAL OPTION .06 FUEL TAX	\$289,646.81	\$326,860.93	\$372,094.30	-12%
001 -310-431262-83001	LOCAL INFRASTRUCTURE SURTAX	\$0.00	\$0.00	\$0.00	N/A
001 -310-431410-	UTILITY TAX ELECTRICITY	\$1,330,240.58	\$1,596,288.70	\$1,765,128.57	-10%
001 -310-431440-	UTILITY TAX GAS	\$75,941.45	\$91,129.74	\$76,870.70	19%
001 -310-431500-	COMMUNICATIONS SERVICES TAX	\$558,879.97	\$701,825.00	\$647,082.00	8%
001 -310-431600-	LOCAL BUSINESS TAX	\$83,696.43	\$80,000.00	\$80,000.00	0%
	Total 001310 TAXES	\$9,023,343.20	\$9,591,636.24	\$9,182,246.34	4%
001 -320-432102-	CERTIFICATION CARD FEE	550.00	\$600.00	\$840.00	-29%
001 -320-432201-	PERMIT FEE BUILDING	70,279.10	\$76,668.11	\$85,341.84	-10%
001 -320-432202-	PERMIT FEE ELECTRICAL	30,996.56	\$33,814.43	\$47,090.42	-28%
001 -320-432203-	PERMIT FEE GAS	2,121.20	\$2,314.04	\$2,674.08	-13%
001 -320-432204-	PERMIT FEE MECHANICAL	20,747.92	\$22,634.09	\$20,953.73	8%
001 -320-432205-	PERMIT FEE PLUMBING	19,027.71	\$20,757.50	\$30,690.74	-32%
001 -320-432207-	PERMIT FEE ROOFING	12,896.10	\$14,068.47	\$15,231.36	-8%
001 -320-432208-	PERMIT FEE FIRE SUPPRESSION	952.00	\$1,038.55	\$796.80	30%
001 -320-432209-	PERMIT FEE SURCHARGE	4,545.12	\$4,958.31	\$3,235.51	53%
001 -320-432250-	PRIVATE PROVIDER PERMIT	11,709.40	\$12,773.89	\$8,810.88	45%
001 -320-432252-	PRIVATE PROVIDER ELECTRICAL	872.00	\$951.27	\$806.40	18%
001 -320-432310-	FRANCHISE FEE ELECTRICITY	1,118,254.40	\$1,341,905.28	\$1,460,094.84	-8%
001 -320-432340-	FRANCHISE FEE GAS	64,607.73	\$77,529.28	\$0.00	N/A
001 -320-432902-	COMP PLAN AMENDMENTS	2,900.00	\$3,163.64	\$3,480.00	-9%
001 -320-432903-	VARIATION FEE	1,200.00	\$1,309.09	\$1,440.00	-9%
001 -320-432906-	PERMIT FEE LAND CLEARING	500.00	\$545.45	\$960.00	-43%
001 -320-432908-	ANIMAL ADOPTION FEE	2,990.00	\$3,261.82	\$3,132.00	4%
	Total 001320 PERMITS & FEES	1,365,149.24	1,618,293.22	1,685,578.61	-4%
001 -330-433101	VEHICLES (Legislative Fire Engine)		\$980,000.00		N/A
001 -330-433103-01101	FDOT Legislative Paving	(84,784.00)	\$0.00	\$0.00	N/A
001 -330-433103-24001	FDOT Beautification Grant		\$125,016.00	\$151,189.00	-17%
001 -330-433103-24004	SAFE Grant	10,616.55			N/A
001 -330-433103-24015	FDOT Legislative Paving	893,783.50	\$0.00	\$809,315.00	-100%
001 -330-433106-25005	FDLE GRANTS Drones	72,686.93		\$72,687.00	-100%
001 -330-433119-01004	JAG - DIRECT FUNDS		\$0.00	\$0.00	N/A
001 -330-433124-22032	CDBG W 10th St Infrastructure Improvements	(453,188.00)	\$0.00		N/A
001 -330-433172-	DOJ Callout Reimbursement	7,989.55	\$9,587.46	\$0.00	N/A
001-330-433145-22041	Vulnerability Assessment	82,700.00	\$0.00	\$0.00	N/A
001-330-433146-22033	CDBG Florida Ave & Ohio	(207,463.00)	\$500,000.00	\$500,000.00	0%
001-330-433147-22034	CDBG Minn & Mosley	(1,156.90)	\$964,331.72	\$986,268.25	-2%
001-330-433148	LYNN HAVEN PARK & PRESERVE	276,027.12	\$351,575.25	\$360,420.93	-2%
001 -330-433512-	SALES TAX MUNICIPAL REV SHARNG	694,897.05	\$1,033,113.90	\$930,140.68	11%
001 -330-433514-	MOBILE HOME LICENSE	301.87	\$362.24	\$467.40	-22%
001 -330-433515-	ALCOHOLIC BEVERAGE LICENSE TAX	7,839.78	\$9,407.74	\$18,815.47	-50%
001 -330-433518-	STATE HALF CENT SALES TAX	1,751,112.99	\$2,600,511.00	\$2,649,160.00	-2%
001 -330-433543-	MOTOR FUEL TAX REFUND	4,735.59	\$5,682.71	\$10,105.61	-44%
001 -330-433544-	FUEL TAX MUNICIPAL REV SHARING	152,538.38	\$226,781.10	\$201,417.32	13%
001-330-433135-26002	CAPITAL OUTLAY, BUILDING (Station 1) Funded from FDEM		\$950,000.00		N/A
001-330-433189-23022	CAPITAL OUTLAY, IMPROVEMENTS (Tenn Ave) Funded from FDOT	90,308.50	\$1,177,304.00		N/A
001 -330-433700-	GRANTS FROM OTHER LOCAL UNITS	100.00	\$0.00	\$0.00	N/A
	Total 001330 INTERGOVERNMENTAL REVE	\$ 3,299,045.91	\$ 8,933,673.12	\$ 6,945,678.66	29%
001-340-434180	Building Admin Fee	55,940.00	\$61,025.45	\$57,900.00	5%
001 -340-434190-	PLAN REVIEW, INSPECTIONS	12,186.20	\$13,294.04	\$14,335.68	-7%
001 -340-434191-	REINSPECTION FEES	2,205.00	\$2,405.45	\$168.00	1332%
001 -340-434194-	PLAN/PLAT REVIEW, IN-HOUSE	20,050.00	\$21,872.73	\$14,400.00	52%
001-340-434195	Lien Search	12,568.00	\$13,710.55	\$10,814.40	27%
001 -340-434204-24012	POLICE/FIRE SERVICES - CPR	142.50	\$155.45	\$342.00	-55%
001 -340-434206-	FIRE INSPECTION FEES	21,171.00	\$23,095.64	\$17,080.80	35%
001 -340-434207-	FIRE PLAN REVIEW	14,418.73	\$15,729.52	\$15,522.00	1%
001 -340-434490-	D.O.T. MAINTENANCE CONTRACT	102,138.62	102,138.62	\$0.00	N/A
001 -340-434601-	ANIMAL CREMATION SERVICES	100.00	\$109.09	\$0.00	N/A



**City of Lynn Haven
FY 2026 Proposed Budget
TOTAL REVENUES Detail by Fund**

ACCOUNT	ACCOUNT DESCRIPTION	FY 2025 Actuals as of 8-25-25	FY 2026 Proposed	Revised FY 2025 Approved 4-21-25 TOTAL	Variance FY 26 vs FY 2025 %
001 -340-434602-	Shot Clinic	1,065.00	1,065.00	1,992.00	-47%
001 -340-434715	REGISTRATION FEES, SOCCER	1,730.00	\$1,887.27		N/A
001 -340-434716	REGISTRATION FEES, VOLLEYBALL	22,786.11	\$22,786.11	19,316.11	18%
001 -340-434717	REGISTRATION FEES, PICKLEBALL	5,821.08	\$6,350.27	5,011.87	27%
001 -340-434719-	REGISTRATION FEES, KICKBALL	4,000.00	\$4,000.00	\$5,000.00	-20%
001 -340-434720-	REGISTRATION FEES, BASEBALL	123,370.00	\$123,370.00	\$59,132.50	109%
001 -340-434721-	REGISTRATION FEES, BASKETBALL	45,612.00	\$45,612.00	\$22,915.00	99%
001 -340-434722-	REGISTRATION FEES, FALLBALL	45.00	\$45.00	\$50,000.00	-100%
001 -340-434723-	REGISTRATION FEES, FLAG FOOTBL	19,755.00	\$19,755.00	\$19,560.00	1%
001 -340-434725-	SPONSORSHIPS - ALL SPORTS	30,649.03	\$0.00	\$7,140.00	-100%
001 -340-434729-	SPORTS CONCESSIONS	25,319.00	\$27,620.73	\$27,475.20	1%
001 -340-434730-	Cultural Services	480.00	\$523.64	\$384.00	36%
001 -340-434739-	Permitted Events	50.00	\$54.55	\$0.00	N/A
001 -340-434740-	SPECIAL EVENT REVENUE	13,525.00	\$13,525.00	\$24,660.00	-45%
001 -340-434740-25006	SPECIAL EVENT REVENUE Sports Tournaments	3,150.00	\$3,150.00	\$7,560.00	-58%
001 -340-434740-57406	SPECIAL EVENT REVENUE Concerts	200.00	\$200.00		N/A
001 -340-434740-57410	SPECIAL EVENT REVENUE July 4th	2,450.00	\$2,450.00		N/A
	Total 001340 CHARGES FOR SERVICES	\$ 540,927.27	\$ 525,931.10	\$ 380,709.56	38%
001 -350-435100-	COURT FINES & RESTITUTION	31,296.03	\$34,141.12	\$56,224.32	-39%
001 -350-435102-	CONFISCATED/UNCLAIMED PROPERTY	666.67	\$727.28	\$800.01	-9%
001 -350-435104-	L.E.E. REVENUE	1,147.45	\$1,251.76	\$880.38	42%
001 -350-435161-	UNCLAIMED EVIDENCE REVENUE	2,813.95		\$2,813.95	-100%
001 -350-435191-	LOCAL BUSINESS TAX PENALTY	389.35	\$424.75	\$1,102.20	-61%
001 -350-435400-	ANIMAL IMPOUND & BOARDING	4,400.00	\$4,800.00	\$4,815.00	0%
001 -350-435403-	Animal Citations	536.14	\$584.88	\$210.00	179%
001 -350-435500-	Liens Released	10,374.16	\$11,317.27	\$0.00	N/A
	Total 001350 FINES & FORFEITS	\$ 51,623.75	\$ 53,247.05	\$ 66,845.86	-20%
001 -360-436100-	INTEREST INCOME	526,553.22	\$702,070.96	\$579,078.48	21%
001 -360-436101-	INTEREST IMPACT FEES	-	\$0.00	\$0.00	N/A
001 -360-436200-	RENT, SPORTS FACILITIES	15,818.75	\$17,256.82	\$8,349.00	107%
001 -360-436201-	RENT, PUBLIC FACILITIES	19,650.00	\$21,436.36	\$22,560.00	-5%
001-360-436212	VENDING MACHINE	4,075.26	\$4,445.74	\$5,748.05	-23%
001 -360-436313-	CREDIT CARD ADMINISTRATION FEE	33.00	\$36.00	\$7.20	400%
001 -360-436400-	SALE OF FIXED ASSETS	30,512.41	\$25,000.00	\$4,569.42	447%
001 -360-436401-	SALE OF CEMETERY PLOTS	7,000.00	\$7,636.36	\$4,800.00	59%
001 -360-436500-	SALE OF SURPLUS PROPERTY	9,665.50	\$10,544.18	\$2,076.35	408%
001 -360-436602-	CONTRIB. ANIMAL SHELTER	2,512.00	\$2,740.36	\$2,546.40	8%
001 -360-436603-24002	CONTRIB. POLICE/FIRE		\$0.00	\$0.00	N/A
001 -360-436608-	CONTRIBUTION ZPARK	470.00		\$552.00	-100%
001 -360-436609-	CONTRIB. SPECIAL EVENTS	2,550.00	2,550.00	\$6,120.00	-58%
001 -360-436609-57410	CONTRIB. SPECIAL EVENTS July 4th	14,750.00	14,750.00		N/A
001 -360-436900-	MISCELLANEOUS REVENUE	70,759.12	\$77,191.77	\$120,104.47	-36%
001 -360-436903-	Insurance Proceeds	96,495.44		\$72,815.05	-100%
001 -360-436904-	MISCELLANEOUS REVENUE Library	1,290.40		\$1,290.40	-100%
001 -360-438910-	INTEREST INCOME BOND SINKING	4,252.56	\$5,670.08	\$4,895.43	16%
	Total 001360 MISCELLANEOUS REVENUES	\$ 806,387.66	\$ 891,328.64	\$835,512.25	7%
001 -380-438021-	VEHICLES (WITH EQUIPMENT) (Impact Fees-Police FY 2025 and FY 2026)		75,000.00	\$401,600.00	
001 -380-438021-	CAPITAL OUTLAY, EQUIPMENT (replace hose & thermal imager camera)		101,050.00	\$179,062.20	-44%
001 -380-438999-	CASH CARRY FORWARD		\$2,563,446.70	\$1,046,126.62	145%
001 -581-591000-	INDIRECT RECOVERY				N/A
	Total 001380 OTHER SOURCES	\$ -	\$ 2,739,496.70	\$ 2,096,542.82	31%
	001 Grand Total General Fund Revenues	\$15,086,477.03	\$24,353,606.08	\$21,193,114.10	15%
021-320-432410	IMPACT FEES POLICE	\$6,894.36	\$7,521.12	\$6,540.72	15%
021-320-432411	IMPACT FEES FIRE	\$7,325.28	\$7,991.21	\$6,949.54	15%
021-320-432431	MULTI-MODAL MOBILITY FEE	\$10,400.00	\$11,345.45	\$14,160.00	-20%
021-320-432460	IMPACT FEES RECREATION	\$10,609.94	\$11,574.48	\$13,882.44	-17%
	Total 021320 PERMITS & FEES	\$ 35,229.58	\$ 38,432.27	\$ 41,532.70	-7%



**City of Lynn Haven
FY 2026 Proposed Budget
TOTAL REVENUES Detail by Fund**

ACCOUNT	ACCOUNT DESCRIPTION	FY 2025 Actuals as of 8-25-25	FY 2026 Proposed	Revised FY 2025 Approved 4-21-25 TOTAL	Variance FY 26 vs FY 2025 %
021 -360-436100-	Interest Income	\$53.46	\$71.28	\$116.13	-39%
021 -360-436101-	INTEREST IMPACT FEES	\$116,674.87	\$155,566.49	\$145,111.56	7%
	Total 021360 MISCELLANEOUS REVENUES	\$ 116,728.33	\$ 155,637.77	\$145,227.69	7%
021 -380-438999-	CASH CARRY FORWARD			\$934,008.81	-100%
	Total 021390 Other Revenue Sources	\$ -	\$ -	\$ 934,008.81	-100%
	021 Grand Total General Impact Fees	\$ 151,957.91	\$ 194,070.04	\$ 1,120,769.20	-83%
101 -330-433136-	FEMA REIMBURSEMENT	1,549,967.35	\$400,000.00	\$1,549,967.35	-74%
	Total 101330 Intergovernmental Reve	\$ 1,549,967.35	\$ 400,000.00	\$ 1,549,967.35	-74%
101 -360-436100-	INTEREST INCOME	80,814.29	\$107,752.39	\$81,819.78	32%
	Total 101360 Miscellaneous Revenues	\$ 80,814.29	\$ 107,752.39	\$ 81,819.78	32%
101 -380-438100-	Transfer From General Fund		\$ 2,769,853.76	\$0.00	N/A
101 -380-438999-	CASH CARRY FORWARD		1,057,907.59	\$3,461,448.55	-69%
	Total 101380 Other Sources	\$ -	\$ 3,827,761.35	\$3,461,448.55	11%
	101 Grand Total Disaster Recovery Fund Revenues	\$ 1,630,781.64	\$ 4,335,513.74	\$ 5,093,235.68	-15%
103 -330-433136	FEMA REIMBURSEMENT			\$0.00	N/A
103 -360-436100-	INTEREST INCOME	\$896.48	\$1,195.31	\$1,082.13	10%
103 -390-438999-	CASH CARRY FORWARD		3,804.69	\$3,917.87	-3%
	Total 103390 Other Revenue Sources	\$ -	\$ 3,804.69	\$ 3,917.87	-3%
	103 Grand Total COVID-19 Fund Revenues	\$ 896.48	\$ 5,000.00	\$ 5,000.00	0%
301 -310-431262-83001	LOCAL INFRASTRUCTURE SURTAX	1,568,990.97	\$2,579,676.00	\$4,807,055.00	-46%
	Total 301310 Taxes	\$ 1,568,990.97	\$ 2,579,676.00	\$ 4,807,055.00	-46%
301 -360-436100-	INTEREST INCOME	109,726.66	\$146,302.21	\$125,755.80	16%
	Total 301360 Miscellaneous Revenue	\$ 109,726.66	\$ 146,302.21	\$ 125,755.80	16%
301 -380-438999-	CASH CARRY FORWARD		670,143.79	\$0.00	N/A
	Total 301380 Other Revenue Sources	\$ -	\$ 670,143.79	\$ -	N/A
	301 Grand Total Surtax Fund Revenues	\$ 1,678,717.63	\$ 3,396,122.00	\$ 4,932,810.80	-31%
	Total 401320 PERMITS & FEES	\$ -	\$ -	\$0.00	N/A
401 -340-434025-	Utility Capacity Analysis Revenue	2,500.00	\$2,727.27	\$6,000.00	-55%
401 -340-434330-	WATER REVENUE	4,696,869.77	\$5,333,936.11	\$5,153,563.61	3%
401 -340-434331-	CONSTRUCTION WATER	14,030.67	\$15,306.19	\$16,358.52	-6%
401 -340-434332-	WATER TAP FEES	20,165.50	\$21,998.73	\$25,124.40	-12%
401 -340-434333-	WATER CONNECT FEES	89,050.00	\$97,145.45	\$89,820.00	8%
401 -340-434334-	IRRIGATION TAP FEES	18,199.00	\$19,853.45	\$25,886.40	-23%
401 -340-434335-	IRRIGATION CONNECTION FEES	9,612.50	\$10,486.36	\$9,900.00	6%
401 -340-434336-	RECONNECT REREAD & TESTING FEE	63,601.17	\$69,383.09	\$75,105.74	-8%
401 -340-434337-	PENALTY INCOME	214,905.82	\$234,442.71	\$261,722.59	-10%
	Total 401340 CHARGES FOR SERVICES	\$ 5,128,934.43	\$ 5,805,279.37	\$5,663,481.26	3%
401 -360-436100-	INTEREST INCOME	207,854.64	\$277,139.52	\$239,623.77	16%
401 -360-436101-	INTEREST IMPACT FEES	-	\$0.00	\$0.00	N/A
401 -360-436313-	CREDIT CARD ADMINISTRATION FEE	33,394.86	\$36,430.76	\$37,935.48	-4%
401 -360-436400-	SALE OF FIXED ASSETS	13,061.25			N/A
401 -360-436500-	Sale of Surplus Property		\$0.00	\$0.00	N/A
401 -360-436900-	MISCELLANEOUS REVENUE		\$0.00	\$0.00	N/A
401 -360-436901-	DISHONORED CHECK CHARGES	630.02	\$687.29	\$1,008.05	-32%
401 -360-436902-	BAD DEBT COLLECTIONS	6,234.58	\$6,801.36	\$5,721.55	19%



**City of Lynn Haven
FY 2026 Proposed Budget
TOTAL REVENUES Detail by Fund**

ACCOUNT	ACCOUNT DESCRIPTION	FY 2025 Actuals as of 8-25-25	FY 2026 Proposed	Revised FY 2025 Approved 4-21-25 TOTAL	Variance FY 26 vs FY 2025 %
401 -360-438910-	INTEREST INCOME BOND SINKING	14,093.70	\$18,791.60	\$17,670.78	6%
401 -360-438946-	DISCOUNT 15 CAP IMP BOND			-	N/A
	Total 401360 MISCELLANEOUS REVENUES	\$ 275,269.05	\$ 339,850.53	\$ 301,959.63	13%
401 -380-438999-	CASH CARRY FORWARD		\$1,116,243.34	\$0.00	N/A
	Total 401380 OTHER SOURCES	\$ -	\$ 1,116,243.34	\$ -	N/A
	401 Grand Total Water Fund Revenues	\$ 5,404,203.48	\$ 7,261,373.24	\$ 5,965,440.89	22%
402 -320-432942-	REUSE FEES	144,994.50	\$158,175.82	\$159,568.80	-1%
	Total 402320 PERMITS & FEES	\$ 144,994.50	\$ 158,175.82	\$ 159,568.80	-1%
402-330-433135-22017	CAPITAL OUTLAY, IMPROVEMENTS (Lift Station Generators) HMGP Project	\$ (70,020.00)	\$ -	\$ -	N/A
402-330-433135-22017	CAPITAL OUTLAY, IMPROVEMENTS (Lift Station Generators) HMGP Project			\$ 333,237.00	-100%
	Total 402330 INTERGOVERNMENTAL REVE	\$ (70,020.00)	\$ -	\$ 333,237.00	-100%
402 -340-434350-	SEWER REVENUE	5,397,979.11	\$6,791,442.88	\$5,992,760.38	13%
402 -340-434351-	SEWER TAP FEES	1,687.50	\$1,840.91	\$2,790.00	-34%
	Total 402340 CHARGES FOR SERVICES	\$ 5,399,666.61	\$ 6,793,283.79	\$ 5,995,550.38	13%
402 -360-436100-	INTEREST INCOME	12,052.01	\$16,069.35	\$5,041.26	219%
402 -360-436111-	INTEREST - MEADOWS HOA	1,360.50	\$1,484.18	\$1,592.98	-7%
402 -360-436400-	SALE OF FIXED ASSETS	5,619.38		\$0.00	N/A
402 -360-436903-	INSURANCE PROCEEDS	25,971.49		\$0.00	N/A
	Total 402360 MISCELLANEOUS REVENUES	\$ 45,003.38	\$ 17,553.53	\$ 6,634.24	165%
402 -380-438052-	Transfer from Sewer Impact Fees		\$ 300,000.00	\$ 1,300,000.00	
402 -380-438910-	INTEREST INCOME BOND SINKING	\$ 27,343.89	\$36,458.52	\$34,225.38	7%
402 -380-438999-	CASH CARRY FORWARD		257,894.89		N/A
	Total 402380 OTHER SOURCES	\$ 27,343.89	\$ 594,353.41	\$ 1,334,225.38	-55%
	402 Grand Total Sewer Fund Revenues	\$5,546,988.38	\$ 7,563,366.55	\$ 7,829,215.79	-3%
404310-431150	NON AD VALOREM TAX	1,665,245.02	2,652,000.00	\$1,763,024.00	50%
404310-431151	NON AD VALOREM TAX COMMERCIAL			\$0.00	N/A
	Total 404310 TAXES	\$ 1,665,245.02	\$ 2,652,000.00	\$1,763,024.00	50%
404 -320-432905-	PERMIT FEE PIPING/DRIVEWAY	20,900.00	\$22,800.00	\$13,200.00	73%
404 -320-432944-	STORMWATER UTILITY FEE	-	\$0.00	\$0.00	N/A
	Total 404320 PERMITS & FEES	20,900.00	22,800.00	13,200.00	73%
404-330-433103-22012	CAPITAL OUTLAY, IMPROVEMENTS (Leg-Storm)		\$224,000.00	\$234,000.00	-4%
404-330-433124-22032	CAPITAL OUTLAY, IMPROVEMENTS (W 10th St Infr Improve) CDBG DR	660,498.73	\$4,751,434.51	\$5,222,883.00	-9%
	Total 404330 INTERGOVERNMENTAL REVE	660,498.73	\$4,975,434.51	\$5,485,952.00	-9%
404 -360-436100-	INTEREST INCOME	5,387.39	\$7,183.19	\$0.00	N/A
404 -360-436400-	SALE OF FIXED ASSETS	21,743.44		\$21,743.44	-100%
404 -360-436900-	Misc Revenue	6,160.00	\$6,720.00	\$0.00	N/A
	Total 404360 MISCELLANEOUS REVENUES	33,290.83	\$13,903.19	\$21,743.44	-36%
404 -380-438014-	TRANSFER FROM ARPA	\$4,980,283.78		\$4,327,322.19	-100%
404 -380-438031-	TRANSFER FROM SURTAX		\$300,000.00		N/A
404 -380-438054-	Transfer from Impact Fees		\$0.00	\$413,559.00	-100%
404 -380-438999-	CASH CARRY FORWARD		\$251,985.06	\$469,936.19	-46%
	Total 404380 OTHER SOURCES	\$4,980,283.78	\$551,985.06	\$5,210,817.38	-89%
	404 Grand Total Stormwater Fund Revenues	\$ 7,360,218.36	\$ 8,216,122.76	\$12,494,736.82	-34%



**City of Lynn Haven
FY 2026 Proposed Budget
TOTAL REVENUES Detail by Fund**

ACCOUNT	ACCOUNT DESCRIPTION	FY 2025 Actuals as of 8-25-25	FY 2026 Proposed	Revised FY 2025 Approved 4-21-25 TOTAL	Variance FY 26 vs FY 2025 %
405 -340-434390-	SANITATION CAN REVENUE	2,025,231.86	\$2,209,343.85	\$2,295,597.72	-4%
405 -340-434391-	SANITATION DUMPSTER REVENUE	607,053.66	\$662,240.36	\$698,425.99	-5%
405 -340-434392-	SPECIAL SERVICES CAN & TRASH	65,239.17	\$71,170.00	\$65,018.21	9%
	Total 405340 CHARGES FOR SERVICES	\$ 2,697,524.69	\$ 2,942,754.21	\$ 3,059,041.92	-4%
405 -360-436100-	INTEREST INCOME	103,879.96	\$138,506.61	\$123,261.03	12%
405 -360-436400-	SALE OF FIXED ASSETS	103,477.50	\$0.00	97,908.75	-100%
	Total 405360 MISCELLANEOUS REVENUES	\$ 207,357.46	\$138,506.61	\$ 221,169.78	-37%
405 -380-438999-	CASH CARRY FORWARD		\$798,210.98	\$130,299.97	513%
	Total 405380 OTHER SOURCES	\$ -	\$ 798,210.98	\$130,299.97	513%
	405 Grand Total Sanitation Fund Revenues	\$ 2,904,882.15	\$ 3,879,471.80	\$ 3,410,511.67	14%
501 -320-432420-	IMPACT FEES	\$44,955.23	\$49,042.07	\$51,452.71	-5%
	Total 501320 PERMITS & FEES	\$44,955.23	\$49,042.07	\$51,452.71	-5%
501 -320-434193-	County Impact Collected	\$397.24	\$529.65	\$851.76	-38%
	Total 501340 CHARGES FOR SERVICES	\$397.24	\$529.65	\$851.76	-38%
501 -360-436100-	Interest Income	\$63.89	\$85.19	\$176.46	-52%
501 -360-436101-	INTEREST IMPACT FEES	\$75,522.44	\$100,696.59	\$93,667.71	8%
	Total 501360 MISCELLANEOUS REVENUES	\$75,586.33	\$100,781.77	\$93,844.17	7%
501 -380-438999-	CASH CARRY FORWARD		\$0.00	\$0.00	N/A
	Total 501390 Other Revenue Sources	\$ -	\$ -	\$ -	N/A
	501 Grand Total Water Impact Fees	\$120,938.80	\$150,353.50	\$146,148.64	3%
502 -320-432420-	SEWER IMPACT FEES	\$157,323.08	\$171,625.18	\$259,369.66	-34%
	Total 502320 PERMITS & FEES	\$157,323.08	\$171,625.18	\$259,369.66	-34%
502 -360-436100-	Interest Income	\$127.95	\$170.60	\$3,558.17	-95%
502 -360-436101-	INTEREST IMPACT FEES	\$250,219.03	\$272,966.21	\$331,316.32	-18%
	Total 502360 MISCELLANEOUS REVENUES	\$250,346.98	\$273,136.81	\$334,874.49	-18%
502 -380-438999-	CASH CARRY FORWARD		\$0.00	\$0.00	N/A
	Total 502390 Other Revenue Sources	\$ -	\$ -	\$ -	N/A
	502 Grand Total Sewer Impact Fees	\$407,670.06	\$ 444,761.99	\$594,244.15	-25%
504 -320-432420-	STORMWATER IMPACT FEES	\$26,360.22	\$28,756.60	\$20,356.75	41%
	Total 504320 PERMITS & FEES	\$26,360.22	\$28,756.60	\$20,356.75	41%
504 -360-436100-	Interest Income	\$19.53	\$26.04	\$37.50	-31%
504 -360-436101-	INTEREST IMPACT FEES	\$23,167.43	\$30,889.91	\$28,588.59	8%
	Total 504360 MISCELLANEOUS REVENUES	\$23,186.96	\$30,915.95	\$28,626.09	8%
504 -380-438999-	CASH CARRY FORWARD		\$364,576.16	\$364,576.16	-100%
	Total 504390 Other Revenue Sources	\$ -	\$ -	\$364,576.16	-100%
	504 Grand Total Stormwater Impact Fees	\$49,547.18	\$59,672.55	\$413,559.00	-86%
701-330-433189-23022	FDOT Grant (Tennessee Ave Sidewalk)			\$ 90,304.00	-100%
701-330-433751	TIF - City of Lynn Haven	436,850.84	\$455,871.59	\$436,850.84	4%
701-330-433752	TIF - Bay County	599,595.30	667,806.00	\$599,595.30	11%
	Total 701330 INTERGOVERNMENTAL REVENUES	\$ 1,036,446.14	\$ 1,123,677.59	\$ 1,126,750.14	0%
701 -360-436100-	INTEREST INCOME	52,428.32	\$69,904.43	\$46,037.58	52%
701 -360-436903	INSURANCE PROCEEDS		\$0.00	\$0.00	N/A
	Total 701360 MISCELLANEOUS REVENUES	\$ 52,428.32	\$69,904.43	\$46,037.58	52%
701-380-438999	Cash Carry Forward		805,692.00	499,203.99	61%
	Total 701380 OTHER SOURCES	\$ -	\$ 805,692.00	\$ 499,203.99	61%
	701 Grand Total CRA Fund Revenues	\$ 1,088,874.46	\$ 1,999,274.01	\$ 1,671,991.71	20%
	Grand Total All Fund Revenues	\$41,486,681.38	\$61,858,708.25	\$64,870,778.46	-5%



Positions by Department / Division

Position Classification		Approved Mid-Year 2025	FY 2026 Adjustments	Proposed 2026 Budget
511 Legislative Department				
Mayor	LG01	0.5	0.5	1
City Commissions	LG02	2	2	4
	Total	2.5	2.5	5
512 Executive Department				
Executive Administrative Coordinator	EX01	1		1
City Manager	EX02	1		1
Deputy City Clerk/Assistant City Manager (Moved from HR)	EX03		1	1
	Total	2	1	3
513 Finance Department				
Director of Finance	FI02	1		1
Purchasing Clerk	FI04	1	-1	0
Assist Director	FI05	1		1
Senior Staff Accountant	FI07	1		1
Senior Accounting Specialist	FI10	1		1
Payroll Manager (reclass)	FI11	1		1
Purchasing Specialist/Buyer	TBD		1	1
Procurement Manager	TBD		1	1
	Total	6	1	7
515 Comprehensive Planning Department				
Director of Planning & Development	DP04	1		1
Planning Specialist	DP07	1		1
	Total	2	0	2
516 Public Works Department Administration (To be allocated to Enterprise Funds)				
Director of Public Works & Utilities	PW02	1		1
Chief Infrastructure Director	PW05	1		1
Public Works Projects Coordinator (Title Change)	SA08	1	-1	0
Assistant Director of Utilities	WA03	1		1
	Total	4	-1	3
518 Facility Maintenance Department				
Director of Facilities Maintenance	FC01	1		1
Custodian	FC02	3		3
Custodian PT +20	FC14	0.5		0.5
Maintenance Specialist	FC03	2		2
Custodial Services Supervisor	FC04	1		1
Administrative Specialist	FC07	1		1
Maintenance Specialist III	FC11	3		3
Facilities Maintenance Superintendent (Title Change)	FC13	1		1
	Total	12.5	0	12.5
519 Administrative Support Services Department				
Grants Specialist	AD14	1		1
Grant Writer/Manager	AD15	1		1
City Hall Receptionist	TBD		1	1
	Total	2	1	3
520 Information Technology				
Information Tech Specialist	IT02	2		2
Information Tech Manager	IT03	1		1
	Total	3	0	3



Positions by Department / Division

Position Classification		Approved Mid-Year 2025	FY 2026 Adjustments	Proposed 2026 Budget
521 Police Department				
Communication Manager	PD01	1		1
Deputy Chief	PD03	1		1
Communication Officer	PD04	7		7
Corporal	PD06	5	2	7
Corporal-K9	PD06	1	-1	0
School Crossing Guards - (4) Part time less than 15 hours	PD07	2	-1	1
Lieutenant	PD09	2		2
Officer	PD10	19	-2	17
Officer K-9	PD10	1	-1	0
Records Clerk	PD11	2		2
Chief	PD12	1		1
Sergeant	PD13	5	2	7
Assisted Comm Manager	PD14	1		1
Investigator	PD24	2	-1	1
Total		50	-2	48
522 Fire Department				
Firefighter	FD00	9	-9	0
Firefighter/EMT	FD01	10	-1	9
Driver-Operator	FD12		6	6
Lieutenant/EMT	FD31	3	3	6
Captain/EMT	FD70	2	-2	0
Captain/EMT/Inspector	FD71	1	-1	0
Assistant Chief	FD72	1		1
Inspector	FD73	1		1
Battalion Chief	FD80		3	3
Chief	FD90	1		1
Administrative Specialist	FD98	1		1
Training Chief	TBD		1	1
Total		29	0	29
523 Code Enforcement				
Code Enforcement Officer	PD19	2		2
Total		2	0	2
524 Protective Inspections Division (Building Dept.)				
Building Code Official	PI01	1		1
Building Inspector	PI02	1		1
Planning & Permits Specialist	PI03	3		3
Permit/Flood Plain Coordinator	PI06	1	-1	0
Total		6	-1	5
527 Human Resources Department				
Assistant City Manager (Moved to Executive)	EX03	1	-1	0
Human Resources Manager	HR03	0.5	-0.5	0
HR Coordinator	HR04	1		1
Risk Manager (Title Change)	HR10	1	-1	0
Director of HR and Risk	TBD		1	1
Total		3.5	-1.5	2
528 LH Bayou Park & Preserve				
Park Maintenance Specialist	BY02	0	1	1
Park Event Coordinator	PG10	1	-1	0
Superintendent	PG11	0.5		0.5
Total		1.5	0	1.5



Positions by Department / Division

Position Classification		Approved Mid-Year 2025	FY 2026 Adjustments		Proposed 2026 Budget
539 Utility Billing					
Customer Service Representative	CS01	4			4
Director of Customer Service	CS09	1			1
Customer Service Team Lead	CS19	1			1
	Total	6	0		6
541 Streets Division					
Foreman	ST03	1			1
Maintenance Worker	ST04	4			4
Signs & Markings Tech	ST08	1			1
Heavy Equipment Operator II	ST10	1			1
	Total	7	0		7
549 Fleet Management Division					
Chief Equipment Mechanic	FM01	1			1
Fleet Equipment Mechanic	FM03	1			1
	Total	2	0		2
552 Economic Development Department					
CRA Director	CR01	0.254	-0.057	Reallocation	0.1969
	Total	0.254	-0.057		0.197
572 Sports & Recreation Department					
Admin Specialist	LS07	1	-1		0
Recreational Assistants (Seasonal)	SR01	4	-2		2
Recreation Specialist PT +20	SR02	0.5	-0.5		0
Recreation Specialist PT	SR03	1	-1		0
Field Coordinator	SR04		1		1
Recreation Coordinator	SR05	4			4
Recreational Coordinator PT +20	SR06		0.5		0.5
Assist Director	SR07	1			1
Sports & Facilities Coordinator	SR09	0	1		1
Director of Sports & Recreation	SR10	1			1
Recreational Specialist	SR11	1			1
	Total	13.5	-2		11.5
573 Parks & Grounds Department					
Director of Parks & Grounds	PG02	1			1
PARKS & GROUNDS SUPERINTENDENT	PG11	0.5			0.5
Park Event Specialist	PG03	6			6
Park Event Coordinator	PG10	2			2
	Total	9.5	0		9.5
574 Communications & Marketing Division					
Communications & Marketing Manager	MC01	1			1
Communications & Marketing Coordinator	CM13	2			2
	Total	3	0		3
576 Animal Control Division					
Animal Control Technician	AC04	1	-1		0
Animal Control Officer/Supervisor	AC18	1			1
Animal Control Worker I	AC23	1	1		2
	Total	3	0		3



Positions by Department / Division

Position Classification	Approved Mid-Year 2025	FY 2026 Adjustments	Proposed 2026 Budget
-------------------------	------------------------	---------------------	----------------------

CRA Fund

559 Community Redevelopment Agency				
CRA Director	CR01	0.746	0.0571 Reallocation	0.8031
Total		0.746	0.0571	0.8031

Water Fund

533 Water				
Foreman	WA02	1		1
Assistant Director of Utilities	WA03	0		0
Meter Reader	WA04	2		2
Administration Specialist	WA05	0		0
Collection & Distribution Technicians	WA07	4	3	7
Plant Operator C	WA08	0	1	1
Plant Operator B	WA13	2	-1	1
Heavy Equipment Operator I	WA12	1		1
Utility Locator	WA15	1		1
Lead Meter Reader	WA20	1		1
Lead Backflow Technician	WA21	1		1
PU Superintendent	WA23	1		1
Plant Operator Trainee	WA24	1	-1	0
PU Compliance Inspector	WA25	1		1
Total		16	2	18

Sewer Fund

535 Sewer				
Plant Operator Trainee	SE01	1	1	2
Plant Operator B	SE03	0	1	1
Plant Operator C	SE04	3	-2	1
Lift Station Foreman	SE05	1	-1	0
Lift Station Mechanic	SE08	2		2
Wastewater Treatment Plant Opr (Temp-Parttime)	SE10	0.5		0.5
Lift Station Maint Worker	SE11	2		2
Heavy Equipment Operator 2	SE12	1		1
Superintendent	SE13		1	1
Total		10.5	0	10.5

Stormwater Fund

538 Stormwater				
Maintenance Worker	SW04	3		3
Heavy Equipment Operator 2	SW05	2		2
Heavy Equipment Operator 1	SW06	2		2
PW Superintendent	SW07	1		1
Foreman	SW08	2		2
Sr. Foreman	SW10	1		1
Admin Specialist	SW11	1		1
Total		12	0	12

Sanitation Fund

534 Sanitation				
Supervisor	SA02	1		1
Sanitation Driver 1	SA03	5	-1	4
Sanitation Driver 2	SA04	3	1	4
Admin Specialist	SA09	1		1
Total		10	0	10

Total General Fund FTE Positions	170.25	(2.06)	168.20
Total CRA Fund FTE Positions	0.746	0.057	0.803
Total Enterprise Funds FTE Positions	48.5	2.0	50.5
Total City	219.5	-	Total FTE's: 219.5



Grant Funded Projects by Fund			
Fund & Type of Grant	Description		Amount of Grant
GENERAL FUND 001			
CDBG GRANTS	CDBG Florida Ave & Ohio		500,000
	CDBG Minn & Mosley		964,332
	Total General Fund 001 DEP Grants		\$ 1,464,332
FLORIDA LEGISLATIVE	VEHICLES (Legislative Fire Engine)		980,000
	Total General Fund 001 Florida Legislative Grants		\$ 980,000
FDOT	CAPITAL OUTLAY, IMPROVEMENTS (Tenn Ave) Funded from FDOT		1,177,304
	Total General Fund 001 FDOT		\$ 1,177,304
FDEM	CAPITAL OUTLAY, BUILDING (Station 1) Funded from FDEM		950,000
	Total General Fund 001 FDEM		\$ 950,000
	TOTAL ALL GENERAL FUND 001 GRANTS		\$ 4,571,636
ENTERPRISE FUND 404			
CDBG GRANTS	CAPITAL OUTLAY, IMPROVEMENTS (W 10th St Infr Improve) CDBG DR		4,751,435
	Total Enterprise Fund 404 HMGP Grants		\$ 4,751,435
DEP	CAPITAL OUTLAY, IMPROVEMENTS (Leg-Storm)		224,000
	Total Enterprise Fund 404 Florida Legislative Grants		\$ 224,000
	TOTAL ALL ENTERPRISE FUND 404 GRANTS		\$ 4,975,435
	GRANTS GRAND TOTAL		\$ 9,547,070



Capital Assets Budgeted		
Department	Description	Cost Estimate
Police		
521	CAPITAL OUTLAY, EQUIPMENT (Watch Guard Cameras)	\$29,000
521	VEHICLES (WITH EQUIPMENT) (Impact Fees-Police FY 2025 and FY 2026)	\$75,000
	Total Police	\$104,000
Fire		
522	CAPITAL OUTLAY, BUILDING (Station 1) Funded from FDEM	\$950,000
522	CAPITAL OUTLAY, EQUIPMENT (replace hose & thermal imager camera)	\$101,050
522	VEHICLES (Legislative Fire Engine)	\$980,000
522	VEHICLES (Rescue Truck)	\$140,000
	Total Fire	\$2,171,050
Streets		
541	CAPITAL OUTLAY, Sidewalks - (Minnesota/Mosley) CDBG	\$964,332
541	CAPITAL OUTLAY, EQUIPMENT (Zero Turn mowers)	\$21,500
	Total Street	\$985,832
Fleet Maintenance		
549	CAPITAL OUTLAY, EQUIPMENT (Fuel Pumps & Bridge Crane)	\$45,000
	Total Fleet Maintenance	\$45,000
Economic Development		
552	CAPITAL OUTLAY, IMPROVEMENTS (CDBG Florida & Ohio Ave)	\$500,000
552	CAPITAL OUTLAY, IMPROVEMENTS (Tenn Ave) Funded from FDOT	\$1,177,304
	Total Economic Development	\$1,677,304
Comm Services Sports & Recreation		
572	CAPITAL OUTLAY, EQUIPMENT (Gym Floor covering)	\$35,000
	Total Comm Services Sports & Recreation	\$35,000
Comm Services Parks & Grounds		
573	CAPITAL OUTLAY, EQUIPMENT (Cain Playground Equip)	\$30,000
	Total Comm Services Parks & Grounds	\$30,000
Animal Shelter		
576	CAPITAL OUTLAY, EQUIPMENT (HVAC)	\$15,000
	Total Animal Shelter	\$15,000
Surtax		
301	CAPITAL OUTLAY, (17th St Crosswalk)	\$110,000
301	CAPITAL OUTLAY, (Sheffield Parking)	\$320,000
301	CAPITAL OUTLAY, (Penn Ave Improvements)	\$380,000
301	CAPITAL OUTLAY, (Asphalt Preservation)	\$250,000
301	Fire Engine	\$1,036,122
301	Sewer force main upgrades citywide (per Master Plan)	\$1,000,000
	Total Surtax	\$3,096,122

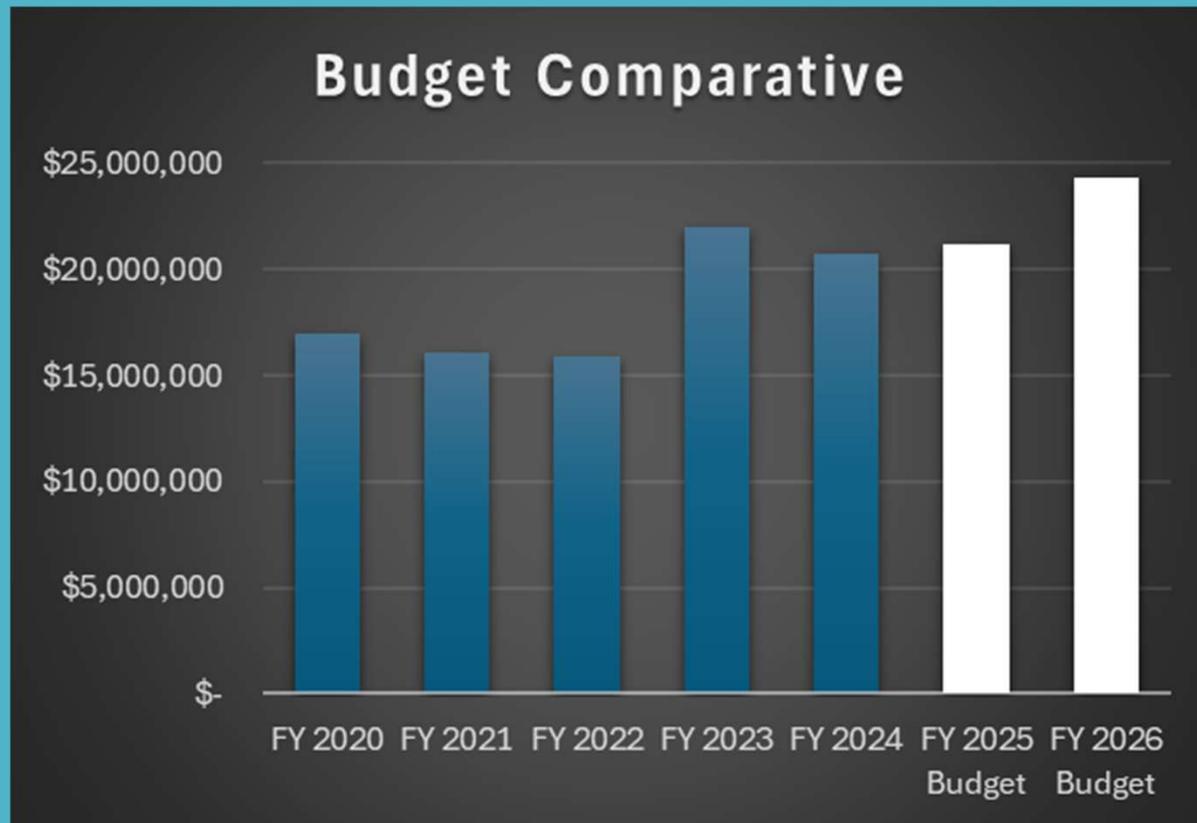


Capital Assets Budgeted		
Department	Description	Cost Estimate
Water		
401	CAPITAL OUTLAY, IMPROVEMENTS (Bradford Water Main)	\$300,000
401	CAPITAL OUTLAY, IMPROVEMENTS (Belaire Fire Flow)	\$75,000
401	CAPITAL OUTLAY, EQUIPMENT (Misc)	\$237,500
401	VEHICLES	\$127,500
	Total Water	\$740,000
Sewer		
402	SCADA	\$300,000
402	CAPITAL OUTLAY, EQUIPMENT (misc.)	\$415,000
402	VEHICLES (non CDL vac truck)	\$320,000
	Total Sewer	\$1,035,000
Stormwater		
404	CAPITAL OUTLAY, IMPROVEMENTS (Leg-Storm)	\$224,000
404	CAPITAL OUTLAY, IMPROVEMENTS (W 10th St Infr Improve) CDBG DR	\$4,751,435
404	CAPITAL OUTLAY, IMPROVEMENTS (1208 Carolina easement)	\$21,200
404	CAPITAL OUTLAY, EQUIPMENT (Front end Loader)	\$250,000
404	CAPITAL OUTLAY, EQUIPMENT (Trailer)	\$17,500
	Total Stormwater	\$5,264,135
Sanitation		
405	CAPITAL OUTLAY, EQUIPMENT (Wash Rack)	\$17,500
405	VEHICLES (1 Side Loader, 1 Knuckle Boom)	\$680,000
	Total Sanitation	\$697,500
Community Redevelopment Agency		
701	LAND	\$170,000
701	CAPITAL OUTLAY, IMPROVEMENTS (CRA wide Sidewalk Improvements)	\$800,000
701	CAPITAL OUTLAY, IMPROVEMENTS (Memorial Park)	\$145,000
701	CAPITAL OUTLAY, IMPROVEMENTS (Minnesota)	\$145,000
701	CAPITAL OUTLAY, IMPROVEMENTS (Kayak Launch Porter Park)	\$70,000
701	CAPITAL OUTLAY, EQUIPMENT, Cain Griffin Playground Equipment	\$200,000
	Total CRA	\$1,530,000
Total Capital Budget		\$17,425,942



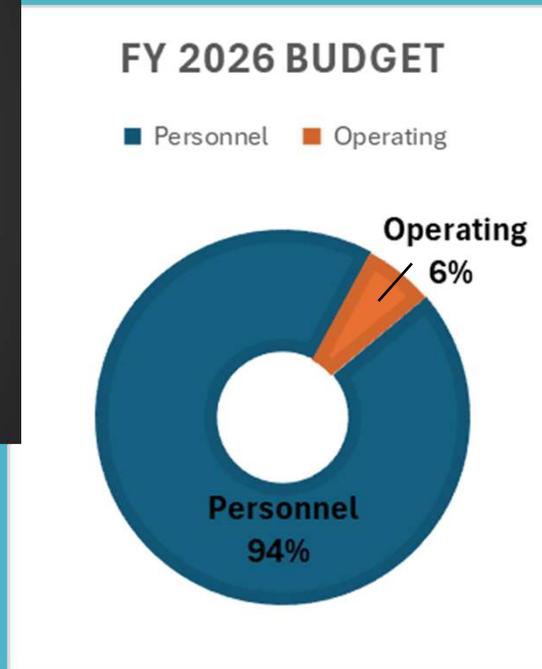
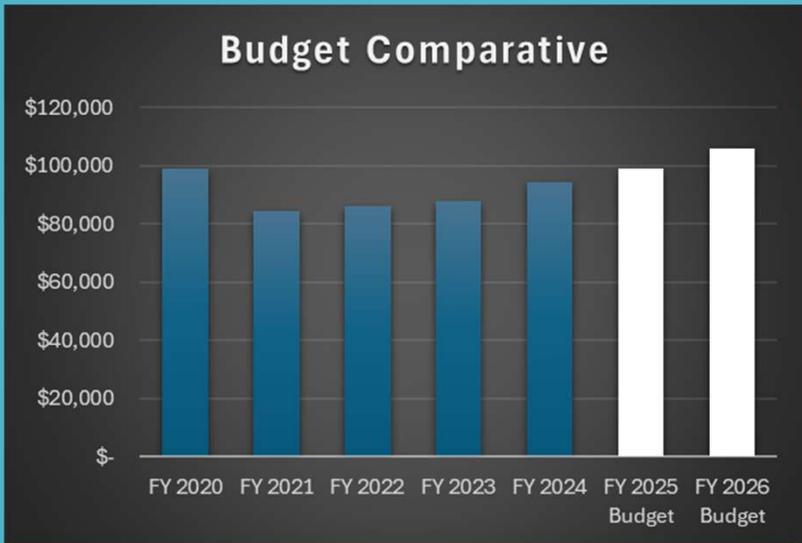
Budget FY 2026

General Fund 001





Budget FY 2026 Legislative 511



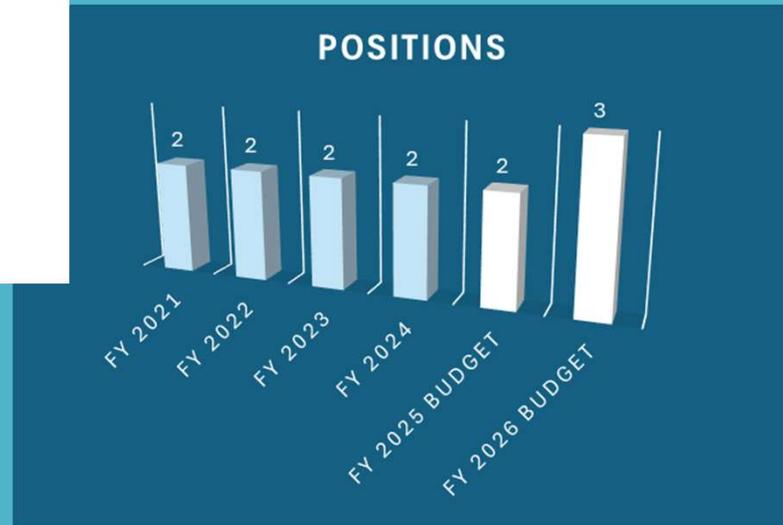
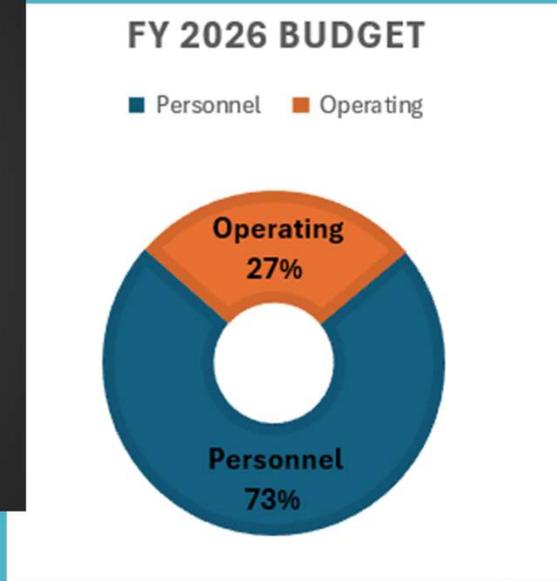
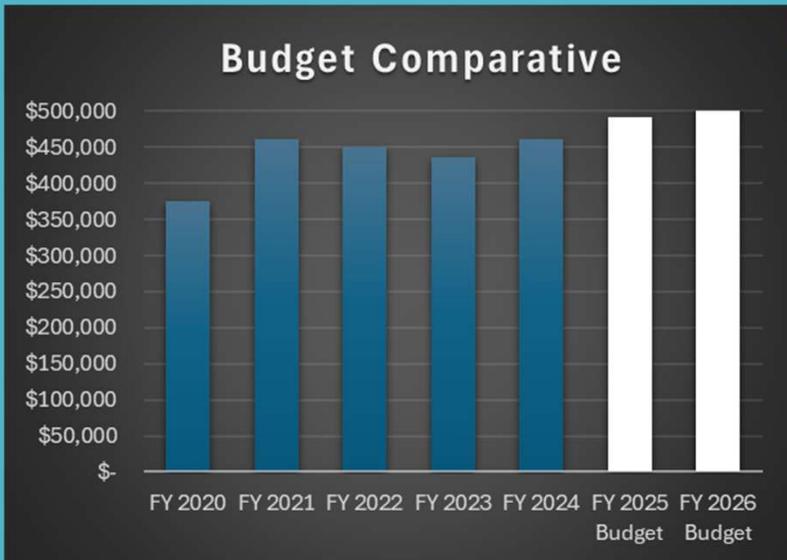


LEGISLATIVE EXPENDITURES

001511 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512300	MAYOR/COMM	\$ 77,160	\$ 78,361	\$ 83,038	\$ 74,440	\$ 83,554	\$ 86,560	\$ 3,007	4%
521000	FICA MC BN	\$ 5,839	\$ 5,941	\$ 6,199	\$ 5,648	\$ 6,392	\$ 6,622	\$ 230	4%
523000	HEALTH INS	\$ 1,266	\$ 1,399	\$ 2,080	\$ 1,786	\$ 2,276	\$ 2,754	\$ 477	21%
524001	LTD	\$ 75	\$ -				\$ 2,309	\$ 2,309	N/A
TOTAL PERSONNEL SERVICES		\$ 84,340	\$ 85,701	\$ 91,318	\$ 81,873	\$ 92,222	\$ 98,245	\$ 6,023	7%
OPERATING EXPENDITURES									
540000	TRAVEL		\$ 150	\$ 102		\$ 2,000	\$ 2,000	\$ 0	0%
540001	TRAINING	\$ 100	\$ 35	\$ 62		\$ 2,000	\$ 2,000	\$ 0	0%
541000	COMMUNCTNS	\$ 561	\$ 934	\$ 1,708	\$ 1,424	\$ 1,347	\$ 1,519	\$ 172	13%
549000	MISC EXP					\$ -	\$ -	\$ 0	N/A
551000	SPLY OFFC	\$ 232	\$ 601	\$ 151	\$ 230	\$ 523	\$ 232	-\$ 291	-56%
552000	SPLY OPRTN	\$ 451	\$ 17			\$ 150		-\$ 150	-100%
552300	UNIFORMS			\$ 1,011	\$ 231				
554000	DUES PBLCT	\$ 412	\$ 410		\$ 200	\$ 650	\$ 650	\$ 0	0%
TOTAL OPERATING EXPENDITURES		\$ 1,756	\$ 2,147	\$ 3,034	\$ 2,085	\$ 6,670	\$ 6,401	\$ (269)	-4%
TOTAL LEGISLATIVE		\$ 86,096	\$ 87,848	\$ 94,352	\$ 83,958	\$ 98,892	\$ 104,646	\$ 5,754	6%



Budget FY 2026 Executive 512





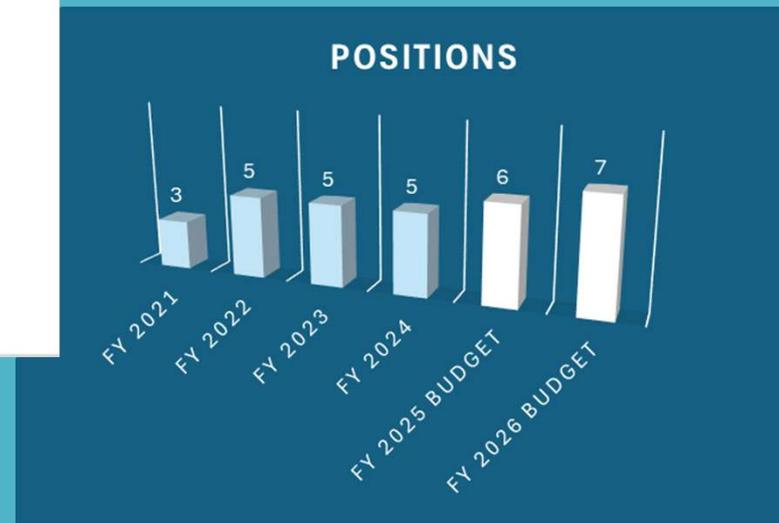
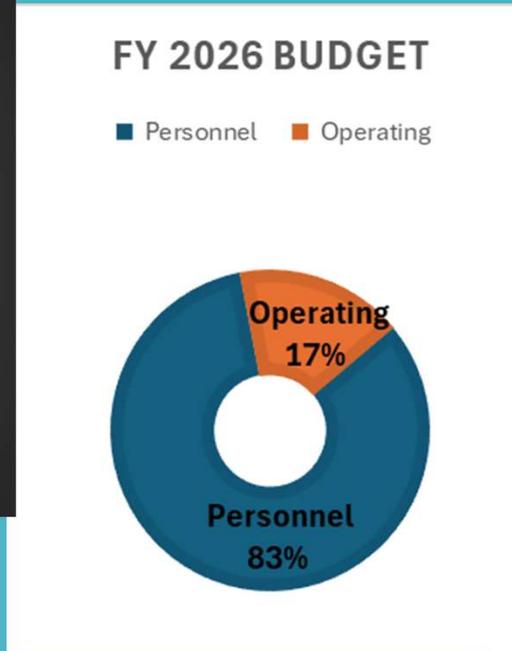
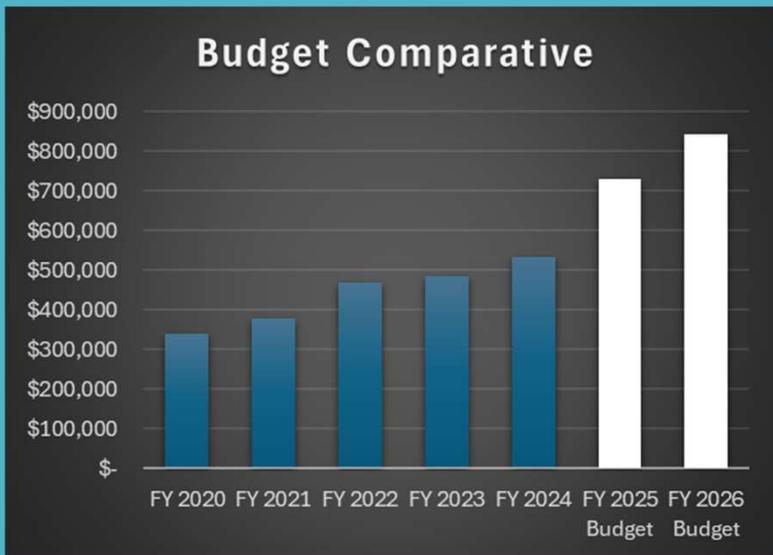
EXECUTIVE EXPENDITURES

001512 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 201,274	\$ 200,969	\$ 215,048	\$ 237,739	\$ 239,387	\$ 371,742	\$132,355	55%
514000	OVERTIME, GENERAL EMPLOYEES			\$ 1,263		\$ 2,000		-\$2,000	-100%
521000	FICA & MEDICARE BENEFIT	\$ 13,694	\$ 15,389	\$ 17,068	\$ 20,015	\$ 18,313	\$ 28,438	\$10,125	55%
522000	PENSION BENEFIT	\$ 30,981	\$ 27,864	\$ 36,636	\$ 43,008	\$ 39,499	\$ 59,107	\$19,608	50%
523000	LIFE & HEALTH INSURANCE	\$ 22,848	\$ 23,208	\$ 25,041	\$ 16,720	\$ 22,039	\$ 36,819	\$14,781	67%
523003	HEALTH OUT OF POCKET	\$ 250	\$ -			\$ 250	\$ 250	\$0	0%
524000	WORKERS COMPENSATION INSURANCE	\$ 1,505	\$ 1,794	\$ 1,869	\$ 2,324	\$ 3,049	\$ 4,416	\$1,367	45%
524001	LTD	\$ 1,102	\$ 1,022	\$ 1,064	\$ 781	\$ 1,035	\$ 1,083	\$48	5%
528000	PTO BUY BACK & PAYOUT		\$ 11,370	\$ 11,710	\$ 32,464	\$ 12,483	\$ 11,710	-\$773	-6%
TOTAL PERSONNEL SERVICES		\$ 271,656	\$ 281,617	\$ 309,699	\$ 353,053	\$ 338,055	\$ 513,567	\$ 175,511	52%
OPERATING EXPENDITURES									
531001	LEGAL FEES-CITY ATTORNEY	\$ 153,768	\$ 127,947	\$ 110,243	\$ 90,969	\$ 118,206	\$ 156,250	\$38,044	32%
531022	ENGINEERING-WORK PRODUCT		\$ -			\$ 2,000		-\$2,000	-100%
531081	PROFESSIONAL SERVICES-OTHER	\$ 90	\$ 1,537			\$ 2,000		-\$2,000	-100%
534000	CONTRACTUAL SERVICES		\$ -			\$ -		\$0	N/A
540000	TRAVEL & PER DIEM	\$ 339	\$ 100	\$ 737	\$ 550	\$ 2,000	\$ 4,000	\$2,000	100%
540001	TRAINING & CERTIFICATION	\$ 1,633	\$ 2,427	\$ 2,268	\$ 513	\$ 3,000	\$ 3,000	\$0	0%
540002	PRIVATE VEHICLE ALLOWANCE	\$ 5,797	\$ 5,508	\$ 9,058	\$ 7,538	\$ 8,400	\$ 8,400	\$0	0%
541000	COMMUNICATIONS	\$ 1,804	\$ 2,079	\$ 2,254	\$ 1,646	\$ 2,000	\$ 2,000	\$0	0%
542000	POSTAGE & COURIER SERVICE				\$ 146			\$0	N/A
544000	RENTALS & LEASES			\$ 627	\$ 554	\$ 750	\$ 750	\$0	0%
546001	R & M VEHICLES		\$ 140	\$ 865	\$ 71	\$ 71	\$ -	-\$71	-100%
551000	SUPPLIES, OFFICE	\$ 5,075	\$ 5,771	\$ 2,233	\$ 3,841	\$ 3,529	\$ 4,076	\$547	16%
552000	SUPPLIES, OPERATING	\$ 1,457	\$ 668	\$ 525	\$ 1,868	\$ 1,694	\$ 1,899	\$205	12%
554000	DUES/PUBLICATIONS/SUBSCRIPTION	\$ 9,190	\$ 8,686	\$ 8,887	\$ 10,228	\$ 10,000	\$ 10,500	\$500	5%
TOTAL OPERATING EXPENDITURES		\$ 179,154	\$ 154,923	\$ 151,770	\$ 117,923	\$ 153,650	\$ 190,875	\$ 37,225	24%
TOTAL EXECUTIVE		\$ 450,810	\$ 436,540	\$ 461,469	\$ 470,975	\$ 491,705	\$ 704,441	\$ 212,736	43%



Budget FY 2026

Finance 513





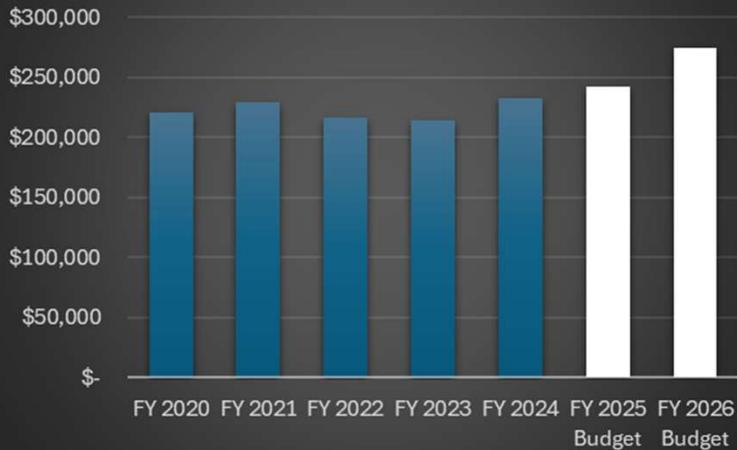
FINANCE EXPENDITURES

001513 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 240,928	\$ 267,909	\$ 296,905	\$ 320,317	\$ 412,091	\$ 499,143	\$87,052	21%
514000	OVERTIME, GENERAL EMPLOYEES	\$ 3,116	\$ 1,801	\$ 1,655	\$ 2,280	\$ 2,000	\$ 2,000	\$0	0%
521000	FICA & MEDICARE BENEFIT	\$ 17,251	\$ 19,209	\$ 21,295	\$ 22,888	\$ 31,525	\$ 38,184	\$6,659	21%
522000	PENSION BENEFIT	\$ 39,967	\$ 36,410	\$ 48,487	\$ 57,059	\$ 67,995	\$ 79,364	\$11,369	17%
523000	LIFE & HEALTH INSURANCE	\$ 43,365	\$ 45,989	\$ 41,078	\$ 39,166	\$ 40,943	\$ 63,999	\$23,056	56%
523002	HEALTH DEDUCTIBLE	\$ 2,500	\$ -	\$ 1,250		\$ 1,250	\$ 1,250	\$0	0%
523003	HEALTH OUT OF POCKET	\$ 2,600	\$ 1,250	\$ 2,375		\$ 2,500	\$ 2,500	\$0	0%
524000	WORKERS COMPENSATION INSURANCE	\$ 1,184	\$ 1,933	\$ 2,587	\$ 3,016	\$ 5,248	\$ 5,929	\$681	13%
524001	LTD	\$ 1,487	\$ 1,722	\$ 1,761	\$ 1,972	\$ 2,081	\$ 1,950	-\$132	-6%
528000	PTO BUY BACK & PAYOUT	\$ 1,713	\$ 2,122	\$ 2,998	\$ 2,492	\$ 5,000	\$ 5,000		
TOTAL PERSONNEL SERVICES		\$354,112	\$378,344	\$420,390	\$449,190	\$570,634	\$699,320	\$128,686	23%
OPERATING EXPENDITURES									
531081	PROFESSIONAL SERVICES-OTHER	\$ -	\$ -			\$ 5,855	\$ 5,855	\$0	0%
532000	ACCOUNTING & AUDITING	\$ 90,900	\$ 72,750	\$ 78,500	\$ 98,500	\$ 100,000	\$ 100,000	\$0	0%
532003	AUDITING-OPEB VALUATION	\$ 3,700	\$ 3,000	\$ 300	\$ 3,000	\$ 5,000	\$ 500	-\$4,500	-90%
534000	CONTRACTUAL SERVICES	\$ -	\$ -			\$ 172	\$ -	-\$172	-100%
540000	TRAVEL & PER DIEM	\$ 1,430	\$ 892	\$ 3,500	\$ 3,605	\$ 3,605	\$ 3,500	-\$105	-3%
540001	TRAINING & CERTIFICATION	\$ 7,396	\$ 8,290	\$ 8,517	\$ 8,943	\$ 8,776	\$ 9,500	\$724	8%
541000	COMMUNICATIONS	\$ 1,273	\$ 1,514	\$ 3,305	\$ 2,413	\$ 3,013	\$ 1,513	-\$1,500	-50%
544000	RENTALS & LEASES			\$ 540	\$ 1,767	\$ 2,124	\$ 2,600	\$476	22%
550000	EXPENDABLE EQUIPMENT			\$ 58	\$ 2,770	\$ 685	\$ -	-\$685	-100%
551000	SUPPLIES, OFFICE	\$ 7,752	\$ 8,816	\$ 7,152	\$ 9,234	\$ 13,804	\$ 8,500	-\$5,304	-38%
552000	SUPPLIES, OPERATING	\$ 1,546	\$ -			\$ -	\$ -	\$0	N/A
554000	DUES/PUBLICATIONS/SUBSCRIPTION	\$ 466	\$ 11,029	\$ 10,529	\$ 10,379	\$ 10,613	\$ 10,529	-\$84	-1%
564000	CAPITAL OUTLAY, EQUIPMENT	\$ -	\$ -		\$ 6,089	\$ 6,089	\$ -	-\$6,089	-100%
TOTAL OPERATING EXPENDITURES		\$114,463	\$106,291	\$112,400	\$146,699	\$159,736	\$142,497	-\$17,239	-11%
TOTAL FINANCE		\$468,575	\$484,635	\$532,790	\$595,889	\$730,370	\$841,817	\$111,447	15%



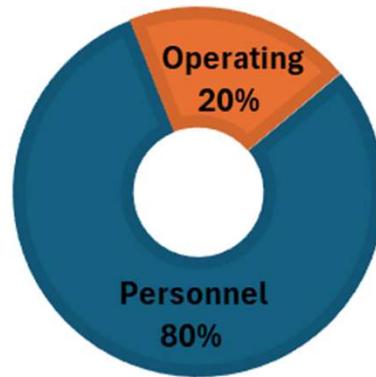
Budget FY 2026 Planning 515

Budget Comparative

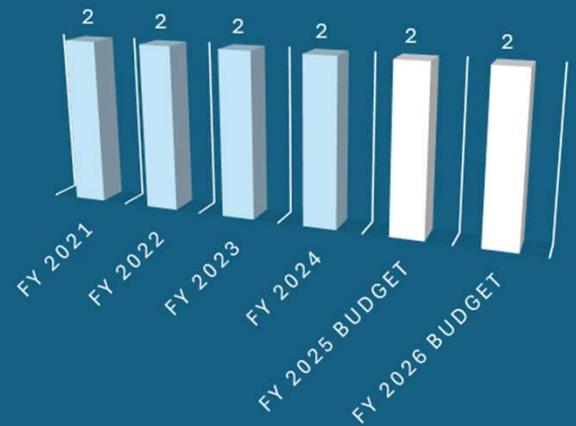


FY 2026 BUDGET

■ Personnel ■ Operating



POSITIONS





PLANNING EXPENDITURES

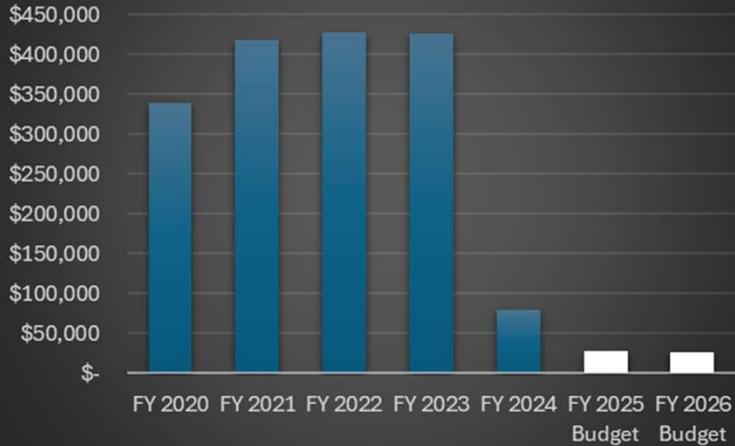
001515 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 142,567	\$ 139,629	\$ 145,971	\$ 122,453	\$ 158,651	\$ 164,228	\$ 5,577	4%
514000	OVERTIME, GENERAL EMPLOYEES	\$ 412	\$ 44	\$ 134	\$ 120	\$ 300	\$ 300	\$ 0	0%
521000	FICA & MEDICARE BENEFIT	\$ 9,901	\$ 9,756	\$ 10,820	\$ 9,646	\$ 12,137	\$ 12,563	\$ 427	4%
522000	PENSION BENEFIT GENERAL EMP	\$ 22,663	\$ 15,297	\$ 6,859	\$ 7,031	\$ 7,500	\$ 26,112	\$ 18,612	248%
523000	LIFE & HEALTH INSURANCE	\$ 17,783	\$ 18,060	\$ 18,533	\$ 12,714	\$ 16,981	\$ 11,430	-\$ 5,551	-33%
523002	HEALTH DEDUCTIBLE	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ 0	N/A
523003	HEALTH OUT OF POCKET	\$ -	\$ -	\$ -	\$ 1,350	\$ -	\$ -	\$ 0	N/A
524000	WORKERS COMPENSATION INSURANCE	\$ 969	\$ 1,276	\$ 1,330	\$ 1,505	\$ 2,020	\$ 1,951	-\$ 70	-3%
524001	LTD	\$ 671	\$ 908	\$ 946	\$ 636	\$ 939	\$ 787	-\$ 151	-16%
528000	PTO BUY BACK & PAYOUT	\$ -	\$ -	\$ 3,962	\$ 10,384	\$ -	\$ -	\$ 0	N/A
TOTAL PERSONNEL SERVICES		\$ 194,966	\$ 184,971	\$ 188,554	\$ 168,338	\$ 198,528	\$ 217,372	\$ 18,844	9%
OPERATING EXPENDITURES									
531023	ENGINEERING-DEVELOPMENT REVIEW	\$ 7,158	\$ 22,581	\$ 38,420	\$ 19,927	\$ 40,000	\$ 50,000	\$ 10,000	25%
540000	TRAVEL & PER DIEM	\$ -	\$ 707	\$ 906	\$ 1,014	\$ -	\$ 1,000	\$ 1,000	N/A
540001	TRAINING & CERTIFICATION	\$ 90	\$ 565	\$ 685	\$ -	\$ 700	\$ 700	\$ 0	0%
541000	COMMUNICATIONS	\$ 1,271	\$ 1,142	\$ 1,216	\$ 477	\$ 1,000	\$ 1,000	\$ 0	0%
546001	R & M VEHICLES	\$ 79	\$ 86	\$ 544	\$ 20	\$ 120	\$ 120	\$ 0	0%
549002	LEGAL NOTICES & FILING FEES	\$ 8,004	\$ 1,778	\$ 386	\$ -	\$ 500	\$ -	-\$ 500	-100%
551000	SUPPLIES, OFFICE	\$ 337	\$ 1,066	\$ 1,327	\$ 209	\$ 450	\$ 500	\$ 50	11%
552200	FUEL	\$ (64)	\$ 230	\$ 341	\$ 78	\$ 250	\$ 500	\$ 250	100%
554000	DUES/PUBLICATIONS/SUBSCRIPTION	\$ 999	\$ 921	\$ 618	\$ 395	\$ 700	\$ 800	\$ 100	14%
TOTAL OPERATING EXPENDITURES		\$ 21,280	\$ 29,219	\$ 44,444	\$ 22,120	\$ 43,720	\$ 54,620	\$ 10,900	25%
TOTAL PLANNING		\$ 216,247	\$ 214,190	\$ 232,998	\$ 190,458	\$ 242,248	\$ 271,992	\$ 29,744	12%



Budget FY 2026

Public Works 516

Budget Comparative



**PUBLIC WORKS
FY 2026 BUDGET**

Operating



POSITIONS





PUBLIC WORKS EXPENDITURES

001516 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 269,519	\$ 258,254			\$ -	\$ -	\$0	N/A
514000	OVERTIME, GENERAL EMPLOYEES	\$ -	\$ 34			\$ -	\$ -	\$0	N/A
521000	FICA & MEDICARE BENEFIT	\$ 18,901	\$ 19,246	\$ 302	\$ 11	\$ -	\$ -	\$0	N/A
522000	PENSION BENEFIT GENERAL EMP	\$ 34,198	\$ 22,862			\$ -	\$ -	\$0	N/A
523000	LIFE & HEALTH INSURANCE	\$ 35,958	\$ 41,380	\$ 178	\$ 2	\$ -	\$ -	\$0	N/A
523002	HEALTH DEDUCTIBLE	\$ -	\$ -			\$ -	\$ -	\$0	N/A
523003	HEALTH OUT OF POCKET	\$ -	\$ -			\$ -	\$ -	\$0	N/A
524000	WORKERS COMPENSATION INSURANCE	\$ 4,409	\$ 2,210			\$ -	\$ -	\$0	N/A
524001	LTD	\$ 1,668	\$ 1,578	\$ 28		\$ -	\$ -	\$0	N/A
528000	PTO BUY BACK & PAYOUT	\$ -	\$ 16,185			\$ -	\$ -	\$0	N/A
TOTAL PERSONNEL SERVICES		\$ 364,653	\$ 361,750	\$ 508	\$ 13	\$ -	\$ -	\$ -	N/A
OPERATING EXPENDITURES									
534000	CONTRACTUAL SERVICES	\$ 1,366	\$ 1,106	\$ 967	\$ 890	\$ 1,850	\$ 1,850	\$0	0%
540000	TRAVEL & PER DIEM	\$ -	\$ 2,758	\$ 3,885	\$ 4,282	\$ 4,261	\$ 5,000	\$739	17%
540001	TRAINING & CERTIFICATION	\$ 1,099	\$ 1,637	\$ 1,803	\$ 1,161	\$ 2,500	\$ 6,000	\$3,500	140%
541000	COMMUNICATIONS	\$ 2,402	\$ 2,036	\$ 1,714	\$ 1,469	\$ 1,750	\$ 2,250	\$500	29%
546001	R & M VEHICLES	\$ 1,081	\$ 1,740	\$ 309	\$ 99	\$ 500	\$ 1,000	\$500	100%
546002	R & M BUILDING & GROUNDS	\$ 6,803	\$ 2,557	\$ 2,906	\$ 3,570	\$ 3,708		-\$3,708	-100%
550000	EXPENDABLE EQUIPMENT			\$ 180	\$ 555	\$ 514	\$ 500	-\$14	-3%
551000	SUPPLIES, OFFICE	\$ 1,708	\$ 12,245	\$ 6,603	\$ 4,130	\$ 5,000	\$ 3,000	-\$2,000	-40%
552000	SUPPLIES, OPERATING	\$ 12,181	\$ 11,118	\$ 3,413	\$ 1,397	\$ 4,399	\$ 4,000	-\$399	-9%
552200	FUEL	\$ 4,017	\$ 1,721	\$ 2,141	\$ 567	\$ 1,000	\$ 1,000	\$0	0%
552300	UNIFORMS	\$ 123	\$ 190		\$ 846	\$ 125	\$ 500	\$375	300%
554000	DUES/PUBLICATIONS/SUBSCRIPTION	\$ 50	\$ 1,369	\$ 1,604	\$ 2,049	\$ 1,750	\$ 1,750	\$0	0%
TOTAL OPERATING EXPENDITURES		\$ 63,697	\$ 64,167	\$ 78,997	\$ 21,015	\$ 27,357	\$ 26,850	\$ (507)	-2%
TOTAL PUBLIC WORKS ADMINISTRATION		\$ 428,350	\$ 425,917	\$ 79,505	\$ 21,028	\$ 27,357	\$ 26,850	\$ (507)	-2%



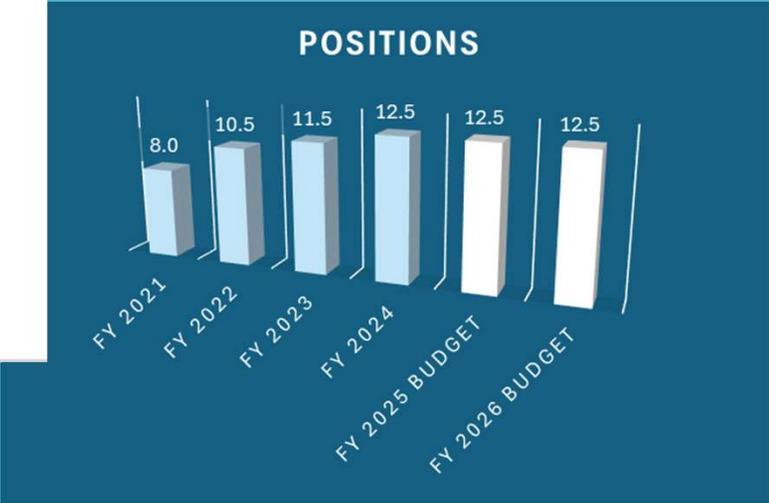
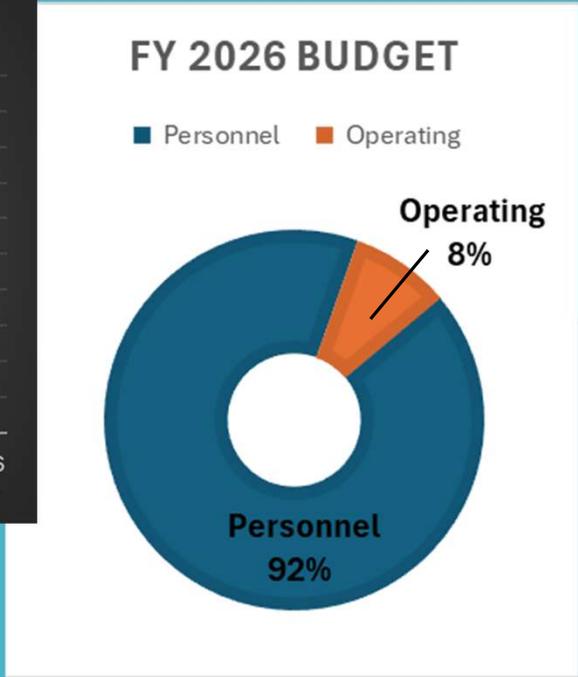
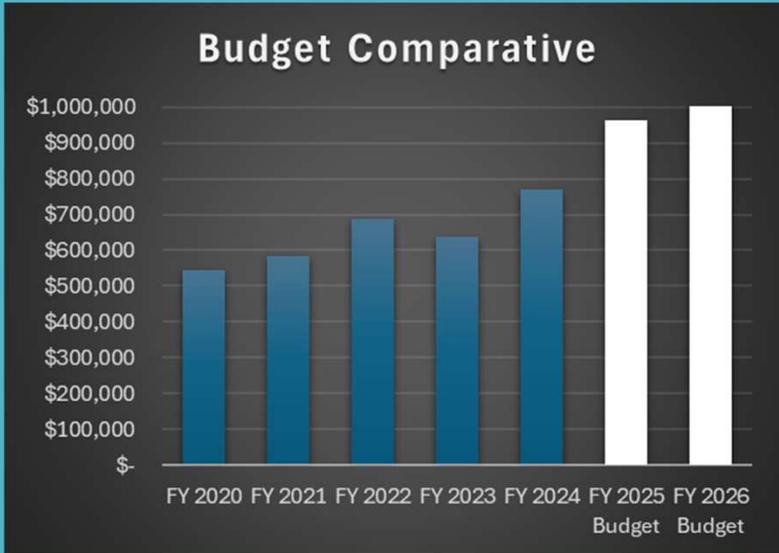
General Fund Debt Service

001517 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
OPERATING EXPENDITURES									
571048	PRINCIPAL 16 SALES TAX BOND	\$ 138,450	\$ 140,580	\$ 144,840	\$ 144,840	\$ 144,840	\$ 146,970	\$2,130	1%
572048	INTEREST 16 SALES TAX BOND	\$ 18,470	\$ 15,961	\$ 13,605	\$ 11,071	\$ 11,071	\$ 8,297	-\$2,774	-25%
TOTAL OPERATING EXPENDITURES		\$ 156,920	\$ 156,541	\$ 158,445	\$ 155,911	\$ 155,911	\$ 155,267	\$ (644)	0%
TOTAL General Fund Debt Service		\$ 156,920	\$ 156,541	\$ 158,445	\$ 155,911	\$ 155,911	\$ 155,267	\$ (644)	0%



Budget FY 2026

Facilities Maintenance 518





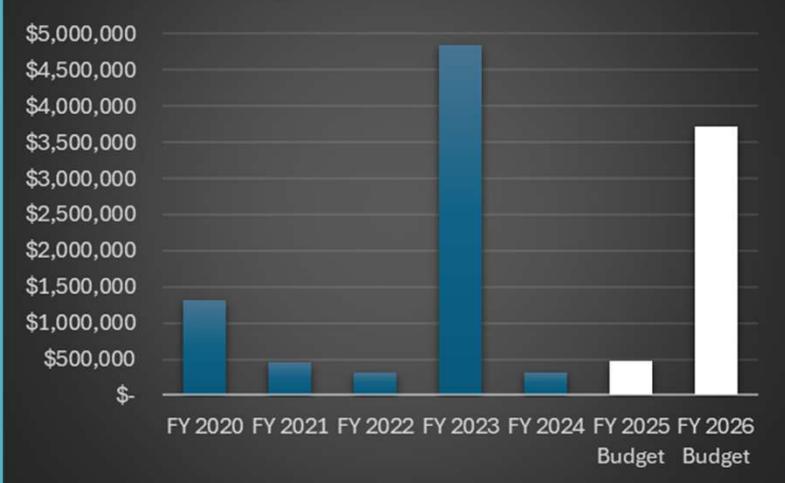
FACILITY MAINTENANCE EXPENDITURES

001518 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 396,833	\$ 402,459	\$ 459,907	\$ 475,496	\$ 568,492	\$ 575,281	\$6,788	1%
514000	OVERTIME, GENERAL EMPLOYEES	\$ 3,314	\$ 8,496	\$ 5,086	\$ 5,731	\$ 4,600	\$ 5,000	\$400	9%
521000	FICA & MEDICARE BENEFIT	\$ 28,548	\$ 29,889	\$ 33,558	\$ 34,764	\$ 43,490	\$ 44,009	\$519	1%
522000	PENSION BENEFIT GENERAL EMP	\$ 65,469	\$ 54,687	\$ 73,197	\$ 85,767	\$ 93,801	\$ 88,387	-\$5,414	-6%
523000	LIFE & HEALTH INSURANCE	\$ 71,117	\$ 79,342	\$ 89,426	\$ 97,002	\$ 113,317	\$ 142,132	\$28,815	25%
523002	HEALTH DEDUCTIBLE	\$ -	\$ 2,500	\$ 2,500		\$ 2,500	\$ 2,500	\$0	0%
523003	HEALTH OUT OF POCKET	\$ -	\$ 1,350	\$ 1,350		\$ 1,350	\$ 1,350	\$0	0%
524000	WORKERS COMPENSATION INSURANCE	\$ 4,500	\$ 3,550	\$ 4,618	\$ 4,698	\$ 7,240	\$ 6,834	-\$406	-6%
524001	LTD	\$ 2,475	\$ 2,610	\$ 3,017	\$ 3,170	\$ 3,518	\$ 3,510	-\$8	0%
528000	PTO BUY BACK & PAYOUT	\$ -	\$ 8,249	\$ 7,258	\$ 12,037	\$ 9,398	\$ 11,585	\$2,187	23%
TOTAL PERSONNEL SERVICES		\$572,256	\$593,131	\$679,917	\$718,664	\$847,707	\$880,588	\$32,881	4%
OPERATING EXPENDITURES									
534000	CONTRACTUAL SERVICES	\$ 4,458	\$ 828	\$ 3,385	\$ 2,894	\$ 6,626	\$ 6,625	-\$1	0%
540001	TRAINING & CERTIFICATION	\$ -	\$ -	\$ 800	\$ 445	\$ 400	\$ 400	\$0	0%
541000	COMMUNICATIONS	\$ 4,439	\$ 3,772	\$ 4,944	\$ 4,377	\$ 4,760	\$ 5,285	\$525	11%
543000	UTILITIES			\$ 1,633	\$ 578	\$ 1,500	\$ 3,000	\$1,500	100%
544000	RENTALS & LEASES	\$ -	\$ 333	\$ 1,908	\$ 1,035	\$ 2,300	\$ 2,000	-\$300	-13%
546001	R & M VEHICLES	\$ 7,645	\$ 3,245	\$ 4,024	\$ 5,151	\$ 5,300	\$ 5,300	\$0	0%
546002	R & M BUILDING & GROUNDS				\$ 4,264	\$ 12,230	\$ 11,800	-\$430	-4%
546003	R & M MACHINERY & EQUIPMENT	\$ 2,363	\$ 856	\$ 1,290	\$ 4	\$ 1,504	\$ 1,504	\$0	0%
550000	EXPENDABLE EQUIPMENT		\$ 1,077	\$ 13,109	\$ 1,138	\$ (1,000)	\$ 5,000	\$6,000	-600%
550000-25024	EXPENDABLE EQUIPMENT, Locks						\$ -	\$0	N/A
551000	SUPPLIES, OFFICE		\$ 2,026	\$ 184	\$ 3,760	\$ 3,573	\$ 3,573	\$0	0%
552000	SUPPLIES, OPERATING	\$ 17,712	\$ 11,325	\$ 14,280	\$ 12,756	\$ 27,000	\$ 20,000	-\$7,000	-26%
552020	SUPPLIES, Emergency Prep						\$ 1,000	\$1,000	N/A
552200	FUEL	\$ 18,745	\$ 15,773	\$ 14,040	\$ 10,731	\$ 13,000	\$ 13,000	\$0	0%
552300	UNIFORMS	\$ 4,708	\$ 3,585	\$ 2,434	\$ 3,023	\$ 3,466	\$ 2,949	-\$517	-15%
564500	VEHICLES	\$ 54,350	\$ -	\$ 25,975	\$ 31,725	\$ 33,800		-\$33,800	-100%
TOTAL OPERATING EXPENDITURES		\$114,619	\$42,831	\$89,570	\$81,880	\$114,459	\$81,436	-\$33,023	-29%
TOTAL FACILITY MAINTENANCE		\$686,875	\$635,961	\$769,487	\$800,544	\$962,166	\$962,024	-\$142	0%

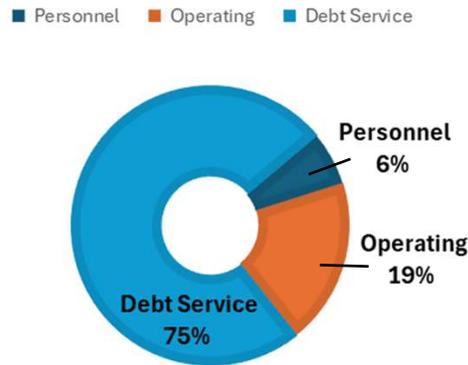


Budget FY 2026 *Administrative* 519

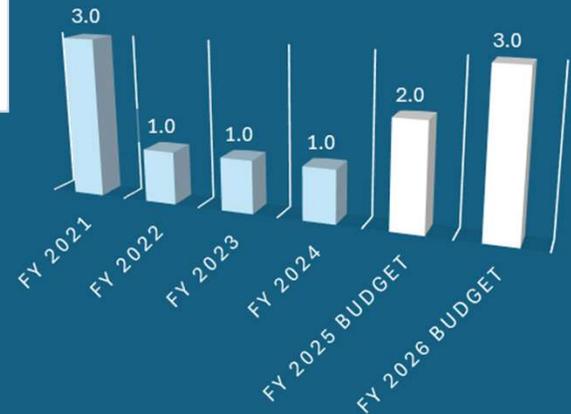
Budget Comparative



FY 2026 BUDGET



POSITIONS





ADMINISTRATIVE SUPPORT EXPENDITURES

001519 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 27,797	\$ 41,946	\$ 56,322	\$ 92,917	\$ 108,914	\$ 162,473	\$53,559	49%
514000	OVERTIME, GENERAL EMPLOYEES	\$ -	\$ 8	\$ -	\$ 1,412	\$ 2,534	\$ -	-\$2,534	-100%
521000	FICA & MEDICARE BENEFIT	\$ 1,931	\$ 2,961	\$ 4,200	\$ 6,932	\$ 8,332	\$ 12,429	\$4,097	49%
522000	PENSION BENEFIT GENERAL EMP	\$ 7,323	\$ 5,651	\$ 8,940	\$ 11,418	\$ 17,971	\$ 25,833	\$7,862	44%
523000	LIFE & HEALTH INSURANCE	\$ 6,505	\$ 5,670	\$ 117	\$ 8,571	\$ 9,560	\$ 27,872	\$18,312	192%
524000	WORKERS COMPENSATION INSURANCE	\$ 312	\$ 252	\$ 132	\$ 586	\$ 1,387	\$ 1,930	\$543	39%
524001	LTD	\$ 188	\$ 249	\$ 313	\$ 411	\$ 571	\$ 1,384	\$813	142%
525000	UNEMPLOYMENT COMPENSATION	\$ -	\$ 20	\$ 4,296	\$ 273	\$ 4,000	\$ -	-\$4,000	-100%
TOTAL PERSONNEL SERVICES		\$ 44,055	\$ 72,485	\$ 75,656	\$ 122,520	\$ 153,269	\$ 231,921	\$ 78,652	51%
OPERATING EXPENDITURES									
531003	LEGAL FEES-MISCELLANEOUS	\$ -	\$ 5,000	\$ 58	\$ -	\$ 500	\$ 500	\$0	0%
531081	PROFESSIONAL SERVICES-OTHER	\$ 6,400	\$ 450	\$ 750	\$ -	\$ 1,000	\$ 1,000	\$0	0%
531083	PROFESSIONAL SERV-CODIFICATION	\$ 1,885	\$ 3,950	\$ 368	\$ 908	\$ 4,000	\$ 4,000	\$0	0%
534000	CONTRACTUAL SERVICES	\$ 10,021	\$ 4,816	\$ 5,178	\$ 5,048	\$ 5,500	\$ 5,000	-\$500	-9%
540000	TRAVEL & PER DIEM	\$ 64	\$ -	\$ -	\$ 2,243	\$ 2,269	\$ 3,000	\$731	32%
540001	TRAINING & CERTIFICATION	\$ -	\$ -	\$ -	\$ 2,543	\$ 2,543	\$ 2,400	-\$143	-6%
541000	COMMUNICATIONS	\$ 53	\$ -	\$ -	\$ 6,998	\$ 7,841	\$ -	-\$7,841	-100%
541001	INTERNET SERVICES	\$ 23,541	\$ 28,087	\$ 25,270	\$ 22,454	\$ 20,000	\$ 20,000	\$0	0%
542000	POSTAGE & COURIER SERVICE	\$ 13,187	\$ 201	\$ 1,144	\$ 134	\$ 500	\$ 500	\$0	0%
543000	UTILITIES	\$ 19,793	\$ 26,318	\$ 55,382	\$ 41,444	\$ 45,000	\$ 45,000	\$0	0%
544000	RENTALS & LEASES	\$ 4,689	\$ 6,067	\$ 8,491	\$ 5,298	\$ 14,608	\$ 14,404	-\$204	-1%
545000	INSURANCE, LIABILITY	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	\$ 461,783	\$461,783	N/A
546002	R & M BUILDING & GROUNDS	\$ 2,625	\$ 663	\$ 901	\$ 13,265	\$ 15,868	\$ 1,000	-\$14,868	-94%
546009-081	R & M INFRASTRUCTURE (Rails to Trails)	\$ -	\$ -	\$ -	\$ 2,923	\$ 5,846	\$ -	-\$5,846	-100%
549001	CASH OVER/SHORT	\$ 177	\$ (65)	\$ 107	\$ (59)	\$ 500	\$ 500	\$0	0%
549002	LEGAL NOTICES & FILING FEES	\$ 288	\$ 1,316	\$ 11,647	\$ -	\$ 3,886	\$ -	-\$3,886	-100%
549010	BANK CHARGES	\$ 39,290	\$ 29,453	\$ 19,301	\$ 13,791	\$ 24,105	\$ 25,000	\$895	4%
549100	ELECTION EXPENSE	\$ 137	\$ 8,824	\$ -	\$ 30,719	\$ 40,000	\$ 20,000	-\$20,000	-50%
550000	EXPENDABLE EQUIPMENT	\$ -	\$ -	\$ 3,273	\$ 613	\$ -	\$ -	\$0	N/A
551000	SUPPLIES, OFFICE	\$ 7,069	\$ 9,004	\$ 17,089	\$ 12,322	\$ 12,465	\$ 19,000	\$6,535	52%
552000	SUPPLIES, OPERATING	\$ 21,940	\$ 26,529	\$ 35,945	\$ 37,292	\$ 30,000	\$ 35,000	\$5,000	17%
552200	FUEL	\$ -	\$ -	\$ -	\$ 61	\$ -	\$ 1,000	\$1,000	N/A
554000	DUES/PUBLICATIONS/SUBSCRIPTION	\$ 1,977	\$ 3,395	\$ 4,711	\$ 5,455	\$ 7,508	\$ 6,000	-\$1,508	-20%
564000	CAPITAL OUTLAY, EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0	N/A
564500	VEHICLES	\$ -	\$ -	\$ -	\$ 49,237	\$ 50,000	\$ -	-\$50,000	-100%
591101	Principle - Taxable Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,170,000	\$2,170,000	N/A



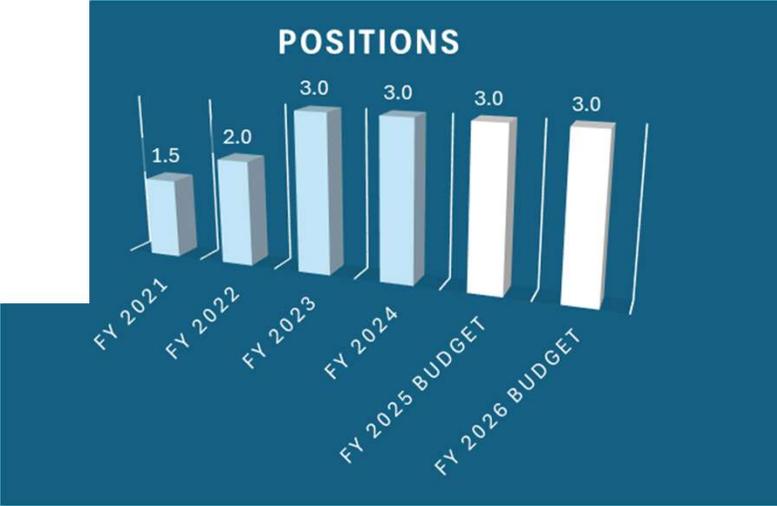
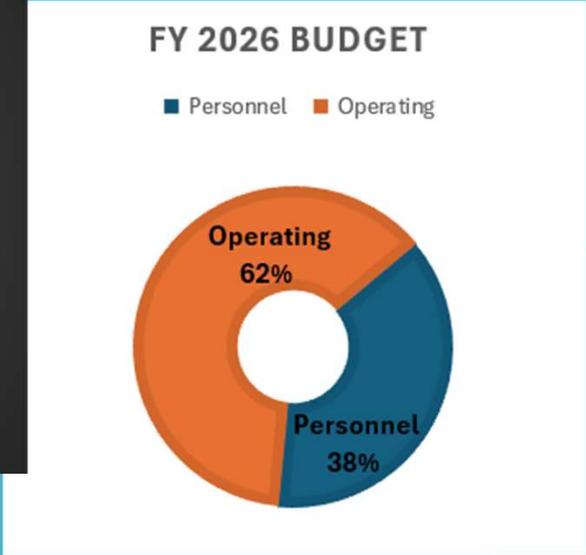
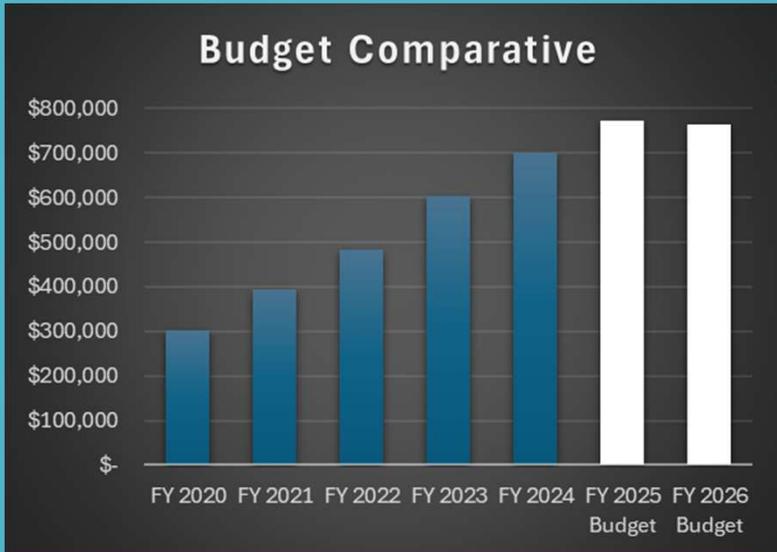
ADMINISTRATIVE SUPPORT EXPENDITURES

001519 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
591101	INTEREST - Taxable Bonds						\$ 585,584	\$585,584	N/A
591101	Agency Fees						\$ 750	\$750	N/A
591101	INSURANCE EXP DISASTER BOND						\$ 13,520		
581000	AID TO GOVERNMENT AGENCIES	\$ 30,511	\$ 29,841	\$ 30,446	\$ 30,756	\$ 31,000	\$ 46,724	\$15,724	51%
TOTAL OPERATING EXPENDITURES		\$ 274,287	\$ 4,773,326	\$ 238,819	\$ 283,646	\$ 324,939	\$ 3,481,665	\$ 3,143,206	971%
TOTAL ADMINISTRATIVE SUPPORT		\$ 318,343	\$ 4,845,811	\$ 314,475	\$ 406,166	\$ 478,208	\$ 3,713,586	\$ 3,221,858	677%



Budget FY 2026

Information Technology 520





INFORMATION TECHNOLOGY EXPENDITURES

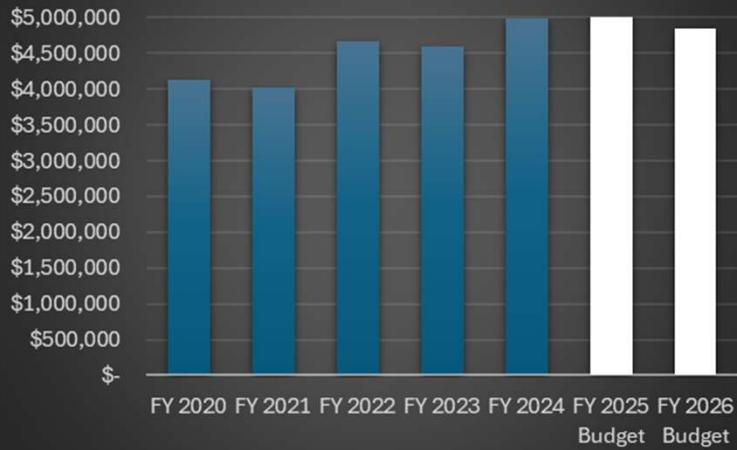
001520 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 97,330	\$ 128,550	\$ 144,391	\$ 128,008	\$ 159,637	\$ 182,929	\$23,292	15%
514000	OVERTIME, GENERAL EMPLOYEES	\$ 770	\$ 6,545	\$ 5,210	\$ 5,575	\$ 7,399	\$ 7,399	\$0	0%
521000	FICA & MEDICARE BENEFIT	\$ 6,661	\$ 9,283	\$ 10,140	\$ 9,627	\$ 12,212	\$ 13,994	\$1,782	15%
522000	PENSION BENEFIT GENERAL EMP	\$ 15,952	\$ 18,280	\$ 24,266	\$ 23,666	\$ 26,340	\$ 29,086	\$2,746	10%
523000	LIFE & HEALTH INSURANCE	\$ 24,771	\$ 31,181	\$ 40,029	\$ 29,728	\$ 37,046	\$ 45,382	\$8,336	23%
523002	HEALTH DEDUCTIBLE	\$ -	\$ -			\$ -	\$ -	\$0	N/A
523003	HEALTH OUT OF POCKET	\$ -	\$ -			\$ -	\$ -	\$0	N/A
524000	WORKERS COMPENSATION INSURANCE	\$ 3,294	\$ 863	\$ 1,318	\$ 1,479	\$ 2,033	\$ 2,173	\$140	7%
524001	LTD	\$ 595	\$ 800	\$ 943	\$ 736	\$ 2,569	\$ 1,196	-\$1,373	-53%
528000	PTO BUY BACK & PAYOUT				\$ 6,014	\$ 2,532	\$ 5,000		
TOTAL PERSONNEL SERVICES		\$149,374	\$195,503	\$226,296	\$204,833	\$249,768	\$287,159	\$34,923	15%
OPERATING EXPENDITURES									
531030	IT NETWORK SERVICES	\$ 6,890	\$ 1,256	\$ 15,969	\$ 14,722	\$ 17,800	\$ 17,800	\$0	0%
531041	COMPUTER SOFTWARE SUPPORT	\$ 99,743	\$ 122,165	\$ 119,010	\$ 123,953	\$ 150,680	\$ 150,680	\$0	0%
531081	PROF SERVICES-OTHER	\$ 350	\$ -	\$ 16,079	\$ 8,098	\$ 10,000	\$ 10,000	\$0	0%
534000	CONTRACTUAL SERVICES	\$ 141,588	\$ 184,461	\$ 196,139	\$ 193,565	\$ 243,609	\$ 207,500	-\$36,109	-15%
540000	TRAVEL & PER DIEM	\$ 1,525	\$ 1,054		\$ 1,791	\$ 1,850	\$ 1,850	\$0	0%
540001	TRAINING & CERTIFICATION	\$ 1,896	\$ 1,317		\$ 1,199	\$ 2,000	\$ 2,000	\$0	0%
541000	COMMUNICATIONS	\$ 2,758	\$ 4,589	\$ 7,060	\$ 3,966	\$ 6,348	\$ 6,348	\$0	0%
541001	INTERNET SERVICES	\$ 5,085	\$ 5,375	\$ 481		\$ 1,000	\$ -	-\$1,000	-100%
544000	RENTALS & LEASES						\$ 5,232	\$5,232	N/A
546001	R & M VEHICLES	\$ 168	\$ 268				\$ 3,000	\$3,000	N/A
550000	EXPENDABLE EQUIPMENT		\$ 3,535	\$ 5,579	\$ 24,427	\$ 27,116	\$ 6,000	-\$21,116	-78%
551000	SUPPLIES, OFFICE	\$ 20,788	\$ 57,032	\$ 68,778	\$ 52,310	\$ 57,276	\$ 50,000	-\$7,276	-13%
552000	SUPPLIES, OPERATING	\$ 24,561	\$ 10,887	\$ 13,714	\$ 2,797	\$ 3,000	\$ 16,000	\$13,000	433%
552200	FUEL	\$ 1,254	\$ 61	\$ 140	\$ 20	\$ 500	\$ 500	\$0	0%
554000	DUES/PUBLICATIONS/SUBSCRIPTION	\$ -	\$ -		\$ 150	\$ 150	\$ -	-\$150	-100%
564000	CAPITAL OUTLAY, EQUIPMENT	\$ 19,985	\$ -	\$ 25,951			\$ -	\$0	N/A
TOTAL OPERATING EXPENDITURES		\$334,031	\$408,578	\$474,633	\$426,997	\$521,329	\$476,910	-\$44,419	-9%
TOTAL INFORMATION TECHNOLOGY		\$483,406	\$604,081	\$700,930	\$631,830	\$771,097	\$764,069	-\$9,496	-1%



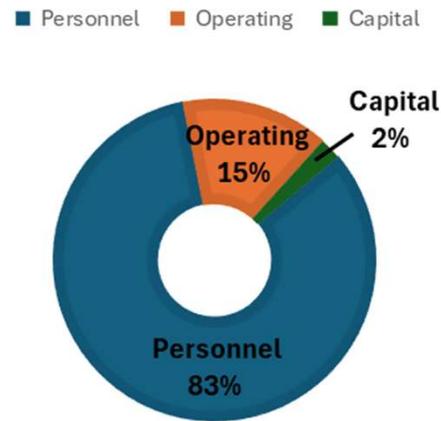
Budget FY 2026

Police 521

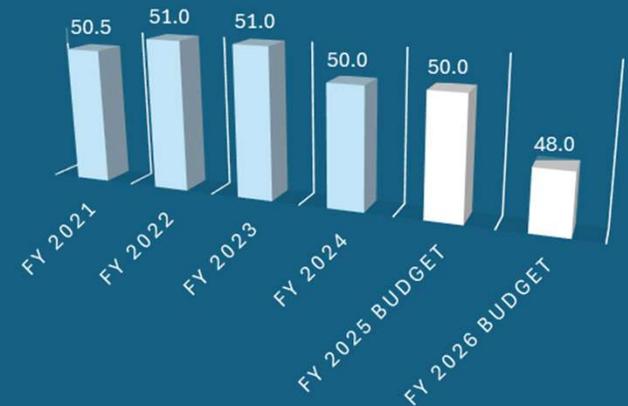
Budget Comparative



FY 2026 BUDGET



POSITIONS





POLICE DEPARTMENT EXPENDITURES

001521 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 453,171	\$ 435,390	\$ 463,712	\$ 422,964	\$ 519,803	\$ 522,718	\$2,915	1%
512001	SALARIES-POLICE OFFICERS	\$ 1,934,324	\$ 2,015,259	\$ 1,986,709	\$ 1,743,039	\$ 2,186,538	\$ 2,143,650	-\$42,888	-2%
514000	OVERTIME, GENERAL EMPLOYEES	\$ 39,771	\$ 41,174	\$ 49,472	\$ 46,091	\$ 50,000	\$ 45,000	-\$5,000	-10%
514001	OVERTIME, POLICE OFFICERS	\$ 104,304	\$ 114,592	\$ 128,508	\$ 123,178	\$ 152,670	\$ 130,000	-\$22,670	-15%
514500	ON CALL / OT	\$ 20,754	\$ 33,748	\$ 39,407	\$ 34,789	\$ 39,000	\$ 30,000	-\$9,000	-23%
515000	INCENTIVE PAY	\$ 20,654	\$ 14,795	\$ 12,113	\$ 18,629	\$ 28,000	\$ 20,246	-\$7,754	-28%
521000	FICA & MEDICARE BENEFIT	\$ 179,692	\$ 141,589	\$ 192,455	\$ 171,556	\$ 207,035	\$ 203,977	-\$3,058	-1%
522000	PENSION BENEFIT GENERAL EMP	\$ 73,239	\$ 58,021	\$ 67,200	\$ 56,683	\$ 85,767	\$ 83,112	-\$2,655	-3%
522001	PENSION BENEFIT POLICE OFFICRS	\$ 206,168	\$ 131,320	\$ 183,010	\$ 89,763	\$ 185,583	\$ 177,045	-\$8,538	-5%
522005	PENSION INSURANCE		\$ 222,779	\$ 264,201				\$0	N/A
523000	LIFE & HEALTH INSURANCE	\$ 456,735	\$ 433,350	\$ 409,496	\$ 352,762	\$ 442,493	\$ 528,752	\$86,259	19%
523002	HEALTH DEDUCTIBLE	\$ 9,235	\$ 9,468	\$ 16,156	\$ 6,433	\$ 10,000	\$ 10,000	\$0	0%
523003	HEALTH OUT OF POCKET	\$ 4,290	\$ 3,950	\$ 9,044	\$ 3,610	\$ 4,000	\$ 4,000	\$0	0%
524000	WORKERS COMPENSATION INSURANCE	\$ 13,807	\$ 21,407	\$ 19,079	\$ 26,754	\$ 28,600	\$ 31,675	\$3,075	11%
524001	LTD	\$ 14,096	\$ 15,225	\$ 14,886	\$ 12,223	\$ 14,978	\$ 14,264	-\$714	-5%
528000	PTO BUY BACK & PAYOUT	\$ 3,133	\$ 30,163	\$ 52,597	\$ 58,685	\$ 44,311	\$ 32,000	-\$12,311	-28%
TOTAL PERSONNEL SERVICES		\$3,533,372	\$3,722,231	\$3,908,045	\$3,167,159	\$3,998,778	\$3,976,439	-\$22,339	-1%
OPERATING EXPENDITURES									
531003	LEGAL FEES MISC	\$ 12,039	\$ 14,692	\$ 4,174	\$ 106	\$4,500	\$4,000	-\$500	-11%
531081	PROFESSIONAL SERVICES-OTHER	\$ 110			\$ 2,150	\$ 4,650	\$ 17,150	\$12,500	269%
534000	CONTRACTUAL SERVICES	\$ 76,639	\$ 78,205	\$ 69,945	\$ 72,890	\$ 72,656	\$ 80,557	\$7,901	11%
534000-23002	800 MHz RADIO SYSTEM	\$ 146,737	\$ 147,080	\$ 150,255	\$ 151,345	\$ 150,255	\$ 150,255	\$0	0%
540000	TRAVEL & PER DIEM	\$ 13,022	\$ 12,631	\$ 16,751	\$ 16,594	\$ 17,000	\$ 10,000	-\$7,000	-41%
540001	TRAINING & CERTIFICATION	\$ 18,261	\$ 15,656	\$ 15,107	\$ 13,156	\$ 16,000	\$ 20,000	\$4,000	25%
540003	L.E.E. EXPENSE	\$ 3,854	\$ 4,405	\$ 4,500	\$ 3,294	\$ 4,500	\$ 1,252	-\$3,248	-72%
541000	COMMUNICATIONS	\$ 36,865	\$ 36,419	\$ 36,433	\$ 26,497	\$ 40,865	\$ 40,865	\$0	0%
541001	INTERNET SERVICES	\$ 8,737	\$ 9,910	\$ 9,449	\$ 17,466	\$ 12,400	\$ 21,500	\$9,100	73%
542000	POSTAGE & COURIER SERVICE	\$ 713	\$ 873	\$ 969	\$ 448	\$ 800	\$ 800	\$0	0%
543000	UTILITIES	\$ 143	\$ -	\$ 52,836	\$ 40,618	\$ 45,000	\$ 45,000	\$0	0%
544000	RENTALS & LEASES	\$ 1,635	\$ 5,053	\$ 5,067	\$ 4,790	\$ 8,169	\$ 7,963	-\$206	-3%
545000	INSURANCE, LIABILITY							\$0	N/A



POLICE DEPARTMENT EXPENDITURES

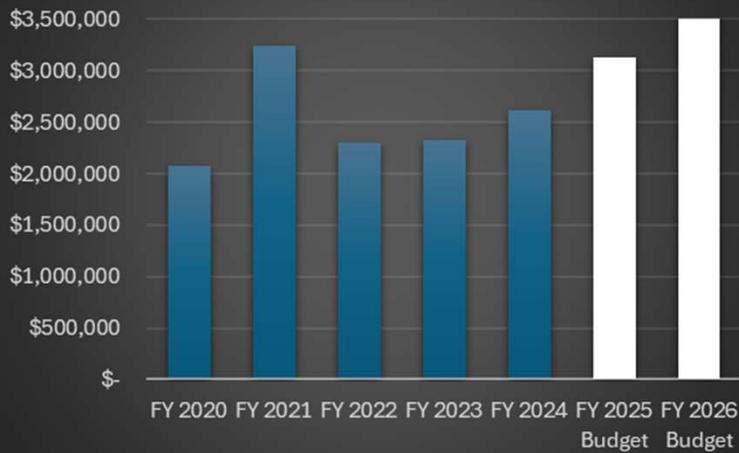
001521 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
546001	R & M VEHICLES	\$ 81,955	\$ 86,779	\$ 141,536	\$ 77,926	\$ 82,296	\$ 73,648	-\$8,648	-11%
546002	R & M BUILDING & GROUNDS	\$ 4,629	\$ 3,737	\$ 2,428	\$ 7,468	\$ 10,390	\$ 3,000	-\$7,390	-71%
546003	R & M MACHINERY & EQUIPMENT	\$ 615	\$ 150	\$ 2,044		\$ 320	\$ 320	\$0	0%
548000	PROMOTIONAL ACTIVITIES	\$ 1,665	\$ 1,113	\$ 1,994	\$ 978	\$ 2,000	\$ 2,000	\$0	0%
548021	K9 UNIT	\$ 6,318	\$ 5,796	\$ 23,126	\$ 7,462	\$ 11,000	\$ 7,000	-\$4,000	-36%
549000	MISCELLANEOUS EXPENSE				\$ 175			\$0	N/A
549161	UNCLAIMED EVIDENCE EXPENSE	\$ 14,843	\$ 32,444	\$ 25,770	\$ 10,326	\$ 8,039	\$ -	-\$8,039	-100%
550000	EXPENDABLE EQUIPMENT		\$ 16,166	\$ 38,874	\$ 42,415	\$ 17,400	\$ 13,700	-\$3,700	-21%
551000	SUPPLIES, OFFICE	\$ 46,429	\$ 28,944	\$ 51,483	\$ 40,938	\$ 40,526	\$ 20,000	-\$20,526	-51%
552000	SUPPLIES, OPERATING	\$ 69,412	\$ 69,544	\$ 53,390	\$ 23,894	\$ 34,228	\$ 34,228	\$0	0%
552112	FORFEITURE FUND PURCHASES	\$ 21,458		\$ 8,359	\$ 17,981	\$ 17,337	\$ -	-\$17,337	-100%
552200	FUEL	\$ 166,974	\$ 153,687	\$ 143,743	\$ 100,992	\$ 140,000	\$ 110,000	-\$30,000	-21%
552300	UNIFORMS	\$ 19,949	\$ 32,712	\$ 41,321	\$ 26,571	\$ 30,000	\$ 30,000	\$0	0%
554000	DUES/PUBLICATIONS/SUBSCRIPTIONS	\$ 13,524	\$ 16,935	\$ 15,025	\$ 16,297	\$ 17,682	\$ 18,382	\$700	4%
564000	CAPITAL OUTLAY, EQUIPMENT (Watch Guard Cameras)	\$ 80,994			\$ 140,038	\$ 170,000	\$ 29,000	-\$141,000	-83%
564000-25005	CAPITAL OUTLAY, EQUIPMENT (Drone Replacement)				\$ 48,457	\$ 96,914		-\$96,914	-100%
564500	VEHICLES (WITH EQUIPMENT) (Impact Fees-Police FY 2025)	\$ 276,392	\$ 95,534	\$ 109,700	\$ 393,972	\$ 418,293	\$ 75,000	-\$343,293	-82%
TOTAL OPERATING EXPENDITURES		\$1,123,913	\$870,398	\$1,075,888	\$1,305,245	\$1,473,220	\$815,620	-\$657,600	-45%
TOTAL LAW ENFORCEMENT		\$4,657,286	\$4,592,629	\$4,983,933	\$4,472,404	\$5,471,998	\$4,792,059	-\$679,939	-12%



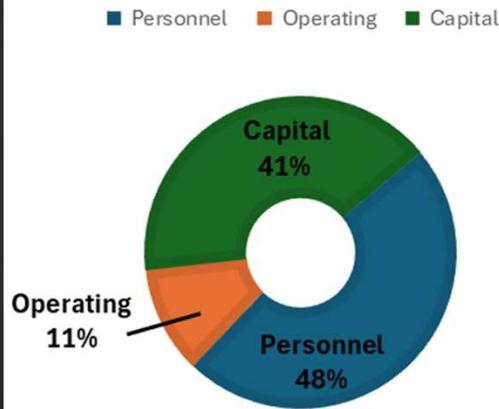
Budget FY 2026

Fire 522

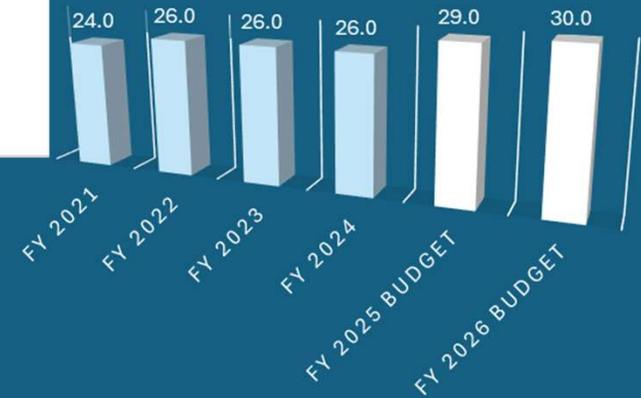
Budget Comparative



FY 2026 BUDGET



POSITIONS





FIRE DEPARTMENT EXPENDITURES

001522 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 108,339	\$ 118,720	\$ 128,782	\$ 114,427	\$ 119,926	\$ 178,247	\$58,321	49%
512002	SALARIES-FIREFIGHTERS	\$ 1,180,319	\$ 1,138,476	\$ 1,215,927	\$ 1,243,955	\$ 1,491,508	\$ 1,499,622	\$8,114	1%
514000	OVERTIME, GENERAL EMPLOYEES	\$ 622	\$ 827	\$ 401	\$ 1,204	\$ 500	\$ 500	\$0	0%
514002	OVERTIME, FIREFIGHTERS	\$ 89,088	\$ 136,535	\$ 113,443	\$ 141,067	\$ 164,000	\$ 150,000	-\$14,000	-9%
515000	INCENTIVE PAY	\$ 3,912	\$ 3,260	\$ 2,565	\$ 5,263	\$ 4,500	\$ 4,000	-\$500	-11%
521000	FICA & MEDICARE BENEFIT	\$ 95,282	\$ 98,731	\$ 104,637	\$ 106,328	\$ 123,275	\$ 120,820	-\$2,455	-2%
522000	PENSION BENEFIT GENERAL EMP	\$ 17,421	\$ 14,367	\$ 18,904	\$ 19,447	\$ 19,788	\$ 28,341	\$8,553	43%
522002	PENSION BENEFIT FIREFIGHTERS	\$ 188,713	\$ 165,522	\$ 175,999	\$ 72,468	\$ 179,980	\$ 223,776	\$43,796	24%
522006	PENSION INSURANCE FIRE	\$ -	\$ -	\$ 116,628	\$ -	\$ -	\$ -	\$0	N/A
523000	LIFE & HEALTH INSURANCE FIRE	\$ 252,563	\$ 250,364	\$ 269,365	\$ 244,562	\$ 275,054	\$ 330,103	\$55,049	20%
523002	HEALTH DEDUCTIBLE	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ 3,000	\$ 3,000	\$0	0%
523003	HEALTH OUT OF POCKET	\$ 1,350	\$ 1,350	\$ 1,350	\$ -	\$ 1,620	\$ 1,620	\$0	0%
524000	WORKERS COMP INSURANCE FIRE	\$ 8,525	\$ 11,155	\$ 12,313	\$ 14,696	\$ 20,522	\$ 19,932	-\$590	-3%
524001	LTD FIRE EMP	\$ 7,390	\$ 7,530	\$ 7,815	\$ 7,471	\$ 7,990	\$ 7,675	-\$315	-4%
528000	PTO BUY BACK & PAYOUT	\$ 3,482	\$ 15,394	\$ 33,785	\$ 10,526	\$ 11,000	\$ 10,000	-\$1,000	-9%
TOTAL PERSONNEL SERVICES		\$1,959,505	\$1,964,730	\$2,204,414	\$1,981,415	\$2,422,663	\$2,577,636	\$154,973	6%
OPERATING EXPENDITURES									
531081	PROFESSIONAL SERVICES-OTHER	\$ -	\$ -	\$ -	\$ 13,560	\$ 28,450	\$ 28,450	\$0	0%
534000	CONTRACTUAL SERVICES	\$ 1,182	\$ 410	\$ 365	\$ 350	\$ 1,000	\$ 1,000	\$0	0%
534000-23002	800 MHZ RADIO SYSTEM	\$ 51,556	\$ 56,455	\$ 57,674	\$ 58,090	\$ 57,674	\$ 57,674	\$0	0%
540000	TRAVEL & PER DIEM	\$ 317	\$ -	\$ -	\$ 5,006	\$ 5,000	\$ 5,143	\$143	3%
540001	TRAINING & CERTIFICATION	\$ 4,364	\$ 5,308	\$ 5,030	\$ 20,942	\$ 21,000	\$ 30,000	\$9,000	43%
540001-24012	TRAINING & CERTIFICATION (CPR)	\$ -	\$ -	\$ -	\$ 143	\$ 286	\$ -	-\$286	-100%
541000	COMMUNICATIONS	\$ 7,979	\$ 7,084	\$ 3,412	\$ 5,778	\$ 6,500	\$ 6,500	\$0	0%
541001	INTERNET SERVICES	\$ 25,740	\$ 28,545	\$ 27,666	\$ 22,628	\$ 28,300	\$ 28,300	\$0	0%
543000	UTILITIES	\$ 21,301	\$ 26,278	\$ 29,359	\$ 26,968	\$ 33,800	\$ 33,800	\$0	0%
544000	RENTALS & LEASES	\$ 1,448	\$ 2,098	\$ 1,580	\$ 1,282	\$ 4,548	\$ 2,000	-\$2,548	-56%
545000	INSURANCE, LIABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0	N/A
546001	R & M VEHICLES	\$ 33,664	\$ 48,964	\$ 70,831	\$ 51,508	\$ 71,000	\$ 75,000	\$4,000	6%
546002	R & M BUILDING & GROUNDS	\$ 20,363	\$ 11,687	\$ 11,818	\$ 10,702	\$ 13,156	\$ 20,000	\$6,844	52%
546003	R & M MACHINERY & EQUIPMENT	\$ 9,557	\$ 7,724	\$ 7,735	\$ 7,903	\$ 8,000	\$ 12,000	\$4,000	50%
547010	EMPLOYEE RECOGNITION	\$ -	\$ -	\$ -	\$ 40	\$ 80	\$ 100	\$20	25%
548000	PROMOTIONAL ACTIVITIES	\$ 3,497	\$ 3,499	\$ 2,999	\$ 3,444	\$ 3,500	\$ 5,000	\$1,500	43%
550000	EXPENDABLE EQUIPMENT	\$ -	\$ 3,253	\$ 13,561	\$ 22,558	\$ 29,344	\$ 140,944	\$111,600	380%
551000	SUPPLIES, OFFICE	\$ 3,918	\$ 5,241	\$ 8,793	\$ 9,086	\$ 8,825	\$ 10,000	\$1,175	13%
552000	SUPPLIES, OPERATING	\$ 49,377	\$ 18,000	\$ 14,988	\$ 25,322	\$ 25,420	\$ 27,420	\$2,000	8%

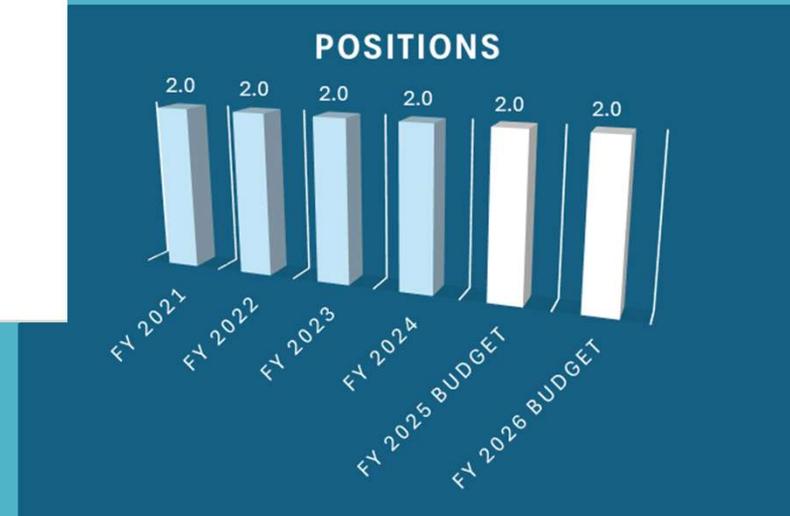
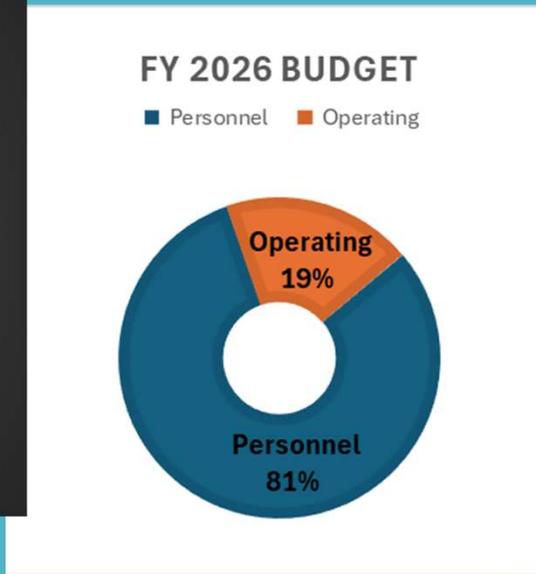
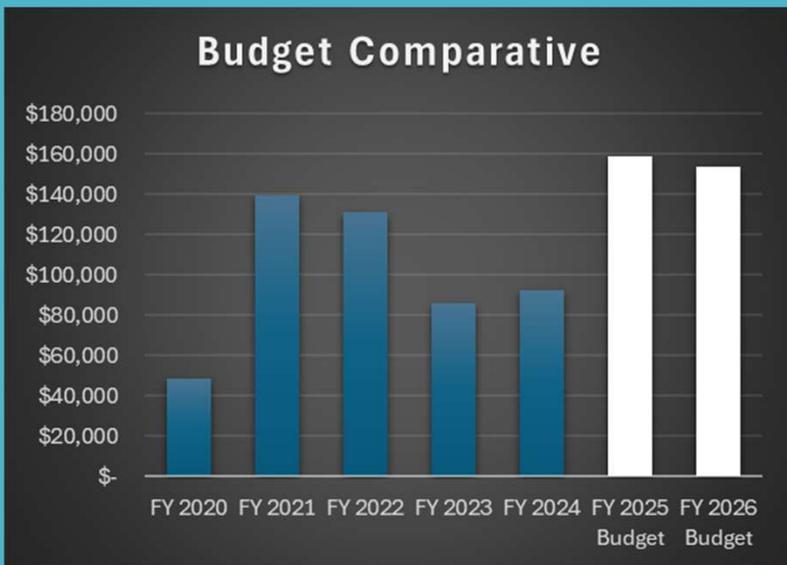


FIRE DEPARTMENT EXPENDITURES

001522 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
552008	SUPPLIES, CITYWIDE SAFETY	\$ 19,645	\$ 10,442	\$ 9,805	\$ 16,320	\$ 12,000	\$ 30,000	\$18,000	150%
552200	FUEL	\$ 23,236	\$ 24,276	\$ 23,025	\$ 15,382	\$ 23,700	\$ 23,700	\$0	0%
552300	UNIFORMS, NEW	\$ 10,441	\$ 31,884	\$ 42,467	\$ 26,142	\$ 60,000	\$ 50,000	-\$10,000	-17%
554000	DUES/PUBLICATIONS/SUBSCRIPTION	\$ 6,155	\$ 6,410	\$ 4,460	\$ 5,827	\$ 7,500	\$ 7,500	\$0	0%
562000-92522	CAPITAL OUTLAY, BUILDING (Station 1 HMGP) Wind Retro	\$ -	\$ 22,542	\$ 39,940	\$ 23,835	\$ 20,692	\$ -	-\$20,692	-100%
562000-26002	CAPITAL OUTLAY, BUILDING (Station 1) Funded from FDEM						\$ 950,000	\$950,000	N/A
564000	CAPITAL OUTLAY, EQUIPMENT (replace hose & thermal imager camera)					\$ 9,050	\$ 101,050	\$92,000	1017%
564000-25005	CAPITAL OUTLAY, EQUIPMENT (Drone)				\$ 24,230	\$ 48,460		-\$48,460	-100%
564500	VEHICLES (Legislative Fire Engine)						\$ 980,000	\$980,000	N/A
564500	VEHICLES (Rescue Truck)	\$ -	\$ 45,941		\$ 175,226	\$ 179,062	\$ 140,000	-\$39,062	-22%
TOTAL OPERATING EXPENDITURES		\$346,124	\$366,039	\$411,249	\$572,275	\$706,347	\$2,765,581	\$2,059,234	292%
TOTAL FIRE DEPARTMENT		\$2,305,629	\$2,330,769	\$2,615,664	\$2,553,690	\$3,129,010	\$5,343,217	\$2,214,207	71%



Budget FY 2026 *Code Enforcement* 523





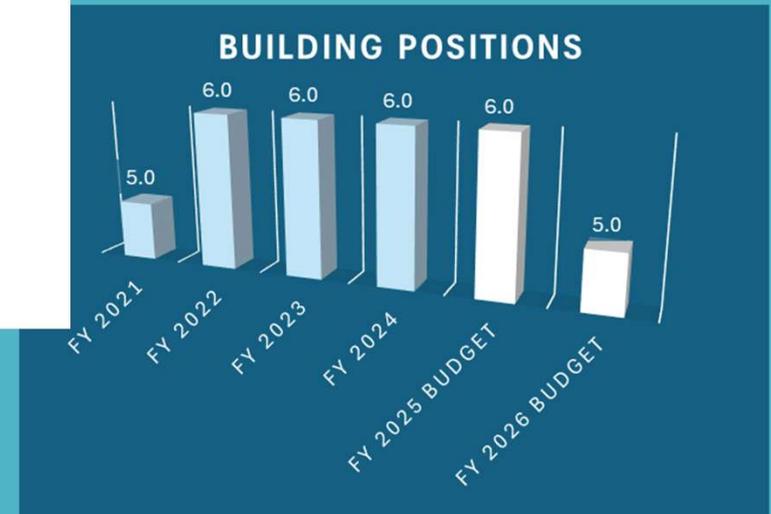
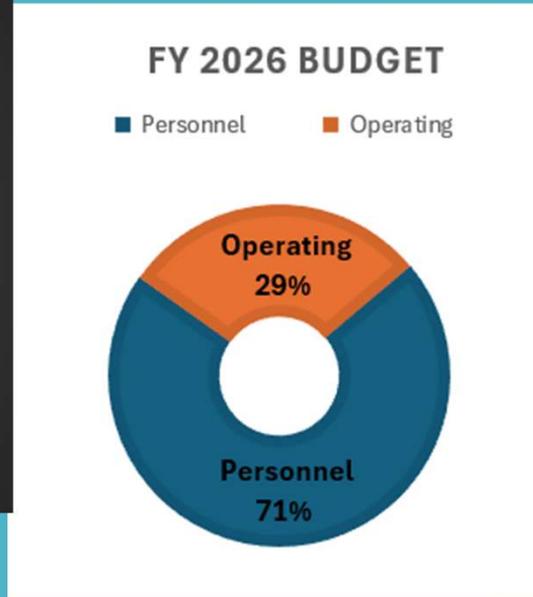
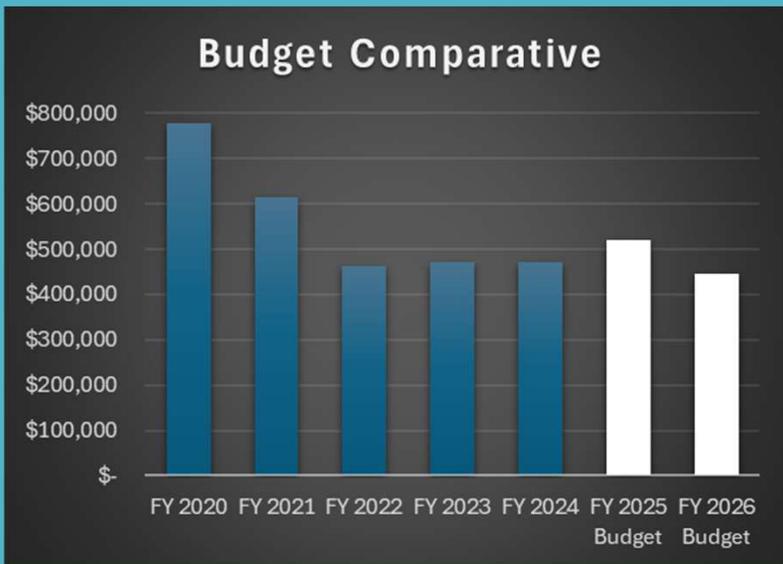
CODE ENFORCEMENT EXPENDITURES

001523 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 65,809	\$ 40,170	\$ 52,511	\$ 65,979	\$ 85,809	\$ 88,241	\$ 2,432	3%
514000	OVERTIME, GENERAL EMPLOYEES	\$ -	\$ 273	\$ 205	\$ 419	\$ 308	\$ 2,000	\$ 1,692	549%
521000	FICA & MEDICARE BENEFIT	\$ 4,780	\$ 2,605	\$ 3,571	\$ 4,800	\$ 6,564	\$ 6,750	\$ 186	3%
522000	PENSION BENEFIT GENERAL EMP	\$ 10,498	\$ 5,460	\$ 8,205	\$ 11,783	\$ 14,159	\$ 14,030	-\$129	-1%
523000	LIFE & HEALTH INSURANCE	\$ 20,062	\$ 15,004	\$ 13,766	\$ 7,085	\$ 22,639	\$ 9,706	-\$12,933	-57%
523002	HEALTH DEDUCTIBLE	\$ -	\$ 2,500			\$ -	\$ -	\$ 0	N/A
523003	HEALTH OUT OF POCKET	\$ -	\$ 1,350			\$ -	\$ -	\$ 0	N/A
524000	WORKERS COMPENSATION INSURANCE	\$ 640	\$ 344	\$ 393	\$ 514	\$ 1,093	\$ 1,048	-\$45	-4%
524001	LTD	\$ 382	\$ 256	\$ 364	\$ 405	\$ 556	\$ 480	-\$76	-14%
528000	PTO BUY BACK & PAYOUT	\$ 4,954	\$ -			\$ -	\$ -	\$ 0	N/A
TOTAL PERSONNEL SERVICES		\$ 107,124	\$ 67,961	\$ 79,016	\$ 90,985	\$ 131,128	\$ 122,257	\$ (8,871)	-7%
OPERATING EXPENDITURES									
531041	COMPUTER SOFTWARE SUPPORT		\$ 6,049	\$ 6,351	\$ 6,669	\$ 6,938	\$ 6,800	-\$138	-2%
534000	CONTRACTUAL SERVICES				\$ 1,383	\$ 1,350	\$ 675	-\$675	-50%
540000	TRAVEL & PER DIEM					\$ 2,000	\$ 2,000	\$ 0	0%
540001	TRAINING & CERTIFICATION					\$ 1,500	\$ 1,500	\$ 0	0%
541000	COMMUNICATIONS	\$ 979	\$ 635	\$ 711	\$ 916	\$ 642	\$ 1,675	\$ 1,033	161%
546001	R & M VEHICLES	\$ -	\$ 2,526	\$ 832		\$ 1,600	\$ 1,600	\$ 0	0%
549002	LEGAL NOTICES & FILING FEES	\$ 760	\$ 20	\$ 40	\$ 99	\$ 925	\$ 925	\$ 0	0%
551000	SUPPLIES, OFFICE	\$ -	\$ 3,975	\$ 494	\$ 1,502	\$ 1,900	\$ 2,000	\$ 100	5%
552200	FUEL	\$ 4,811	\$ 4,335	\$ 4,240	\$ 2,267	\$ 9,542	\$ 9,571	\$ 29	0%
552300	UNIFORMS	\$ 185	\$ 596	\$ 144	\$ 526	\$ 850	\$ 850	\$ 0	0%
554000	DUES/PUBLICATIONS/SUBSCRIPTION	\$ 270	\$ 225	\$ 210	\$ 318	\$ 525	\$ 1,425	\$ 900	171%
TOTAL OPERATING EXPENDITURES		\$ 24,043	\$ 18,361	\$ 13,822	\$ 13,679	\$ 27,772	\$ 29,021	\$ 1,249	4%
TOTAL CODE ENFORCEMENT		\$ 131,168	\$ 86,322	\$ 92,838	\$ 104,664	\$ 158,900	\$ 151,278	\$ (7,622)	-5%



Budget FY 2026

Building 524



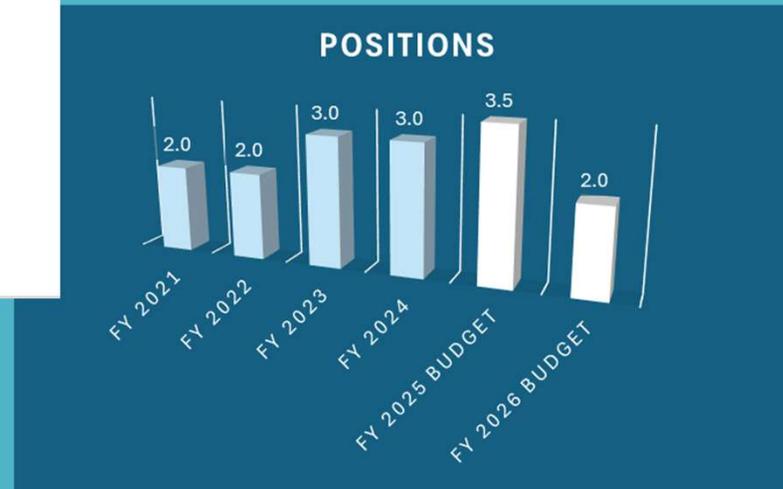
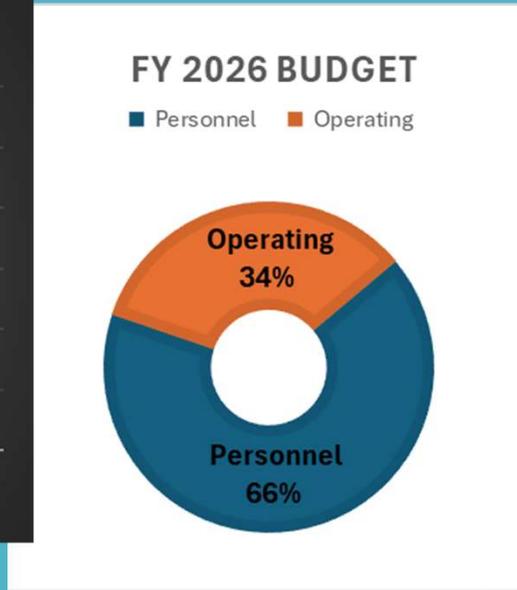
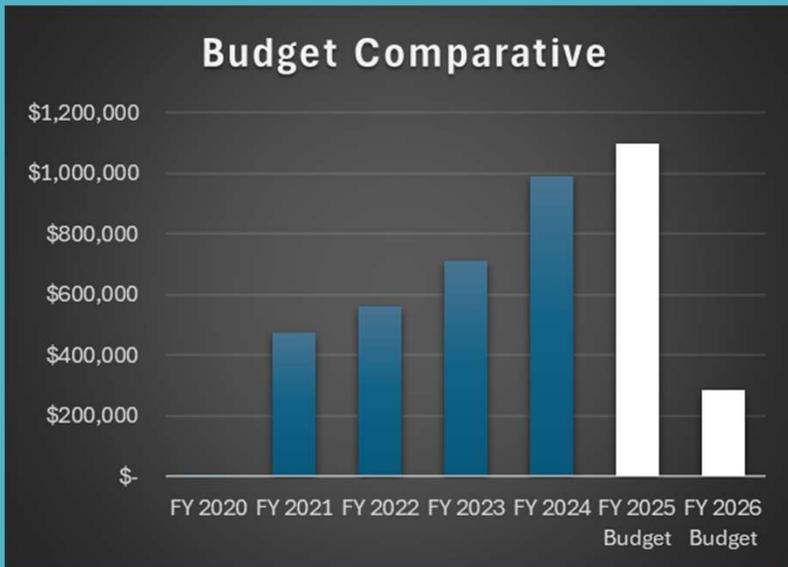


PROTECTIVE INSPECTIONS EXPENDITURES

001524 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 170,195	\$ 276,866	\$ 307,772	\$ 183,366	\$ 266,433	\$ 217,149	-\$49,284	-18%
514000	OVERTIME, GENERAL EMPLOYEES	\$ 1,333	\$ 446	\$ 633	\$ 1,246	\$ 1,400	\$ 1,400	\$0	0%
521000	FICA & MEDICARE BENEFIT	\$ 11,618	\$ 19,469	\$ 21,693	\$ 14,025	\$ 20,714	\$ 16,612	-\$4,102	-20%
522000	PENSION BENEFIT GENERAL EMP	\$ 28,781	\$ 37,921	\$ 50,289	\$ 32,955	\$ 44,677	\$ 34,527	-\$10,150	-23%
523000	LIFE & HEALTH INSURANCE	\$ 43,057	\$ 52,079	\$ 55,625	\$ 29,489	\$ 50,522	\$ 38,846	-\$11,676	-23%
523002	HEALTH DEDUCTIBLE			\$ 1,097	\$ 2,500	\$ 2,500	\$ 2,500	\$0	0%
523003	HEALTH OUT OF POCKET			\$ 1,221	\$ 1,350	\$ 1,350	\$ 1,350	\$0	0%
524000	WORKERS COMPENSATION INSURANCE	\$ 1,161	\$ 1,548	\$ 2,770	\$ 3,131	\$ 3,448	\$ 2,580	-\$868	-25%
524001	LTD	\$ 1,066	\$ 1,804	\$ 1,937	\$ 1,000	\$ 1,681	\$ 1,058	-\$623	-37%
528000	PTO BUY BACK & PAYOUT	\$ 1,451	\$ 3,131	\$ 3,734	\$ 12,175	\$ 14,992	\$ -	-\$14,992	-100%
TOTAL PERSONNEL SERVICES		\$ 258,662	\$ 393,265	\$ 446,773	\$ 281,236	\$ 407,717	\$ 316,020	\$ (91,697)	-22%
OPERATING EXPENDITURES									
531081	PROFESSIONAL SERVICES-OTHER	\$ 190,955	\$ 1,734	\$ 1,958	\$ 67,349	\$ 72,000	\$ 100,000	\$28,000	39%
534000	CONTRACTUAL SERVICES				\$ 90	\$ 367	\$ -	-\$367	-100%
540000	TRAVEL & PER DIEM	\$ 316	\$ 2,103	\$ 526	\$ 809	\$ 2,000	\$ 2,000	\$0	0%
540001	TRAINING & CERTIFICATION	\$ 1,252	\$ 2,700	\$ 1,361	\$ 284	\$ 1,148	\$ 5,400	\$4,252	370%
541000	COMMUNICATIONS	\$ 609	\$ 1,540	\$ 1,887	\$ 2,670	\$ 3,708	\$ 2,000	-\$1,708	-46%
541001	INTERNET SERVICES				\$ 252	\$ 400	\$ 400	\$0	0%
542000	POSTAGE & COURIER SERVICES	\$ -	\$ -			\$ 2,200	\$ 1,500	-\$700	-32%
543000	UTILITIES			\$ 4,039	\$ 3,176	\$ 4,000	\$ 5,000	\$1,000	25%
544000	RENTALS & LEASES	\$ 590	\$ 2,945	\$ 1,255	\$ 882	\$ 4,980	\$ 2,000	-\$2,980	-60%
546001	R & M VEHICLES	\$ -	\$ 3,409	\$ 277	\$ 817	\$ 1,227	\$ 500	-\$727	-59%
546002	R & M BUILDING & GROUNDS	\$ 5,580	\$ -		\$ 50	\$ 50	\$ -	-\$50	-100%
550000	EXPENDABLE EQUIPMENT		\$ -		\$ 182	\$ 432		-\$432	-100%
551000	SUPPLIES, OFFICE	\$ 3,372	\$ 9,732	\$ 6,788	\$ 3,790	\$ 5,302	\$ 5,000	-\$302	-6%
552000	SUPPLIES, OPERATING	\$ 1,257	\$ 197	\$ 277	\$ 258	\$ 300	\$ 300	\$0	0%
552200	FUEL	\$ -	\$ 2,487	\$ 3,637	\$ 851	\$ 2,800	\$ 2,800	\$0	0%
552300	UNIFORMS	\$ 887	\$ 904	\$ 299		\$ 600	\$ 600	\$0	0%
554000	DUES/PUBLICATIONS/SUBSCRIPTION	\$ 210	\$ 1,661	\$ 1,676	\$ 570	\$ 1,362	\$ 2,000	\$638	47%
564000	CAPITAL OUTLAY, EQUIPMENT (Large Format Scanner)		\$ -		\$ 8,802	\$ 10,000	\$ -	-\$10,000	-100%
TOTAL OPERATING EXPENDITURES		\$ 205,028	\$ 77,874	\$ 24,328	\$ 90,833	\$ 112,876	\$ 129,500	\$ 16,624	15%
TOTAL PROTECTIVE INSPECTIONS		\$ 463,691	\$ 471,139	\$ 471,102	\$ 372,069	\$ 520,593	\$ 445,520	\$ (75,073)	-14%



Budget FY 2026 *Human Resources* 527





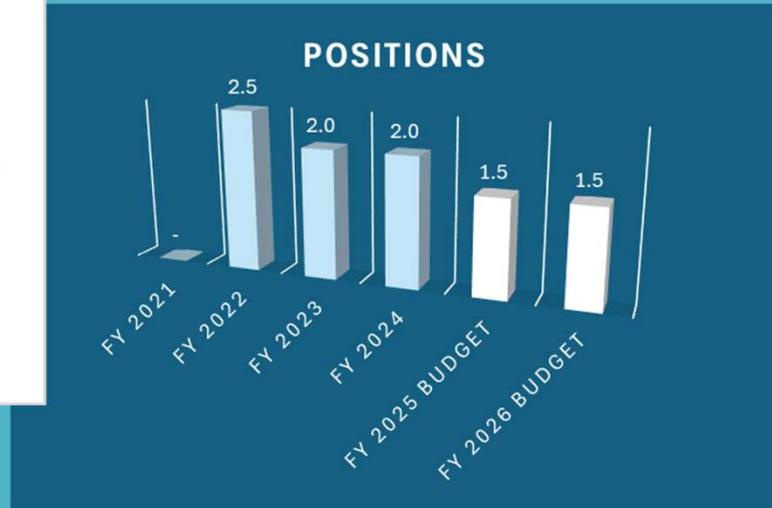
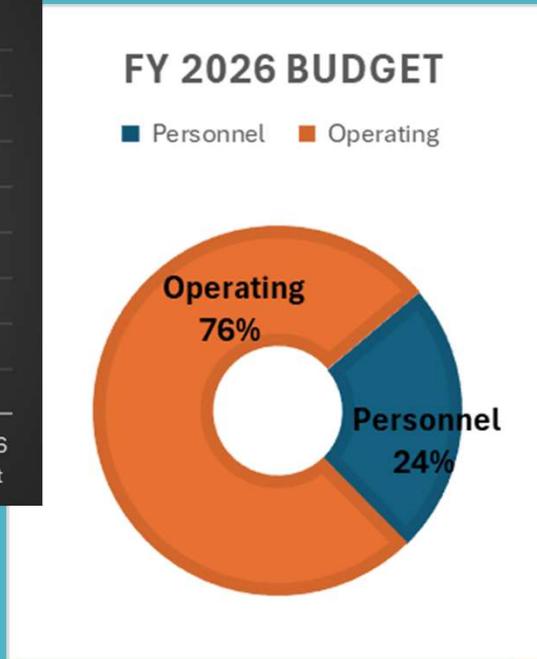
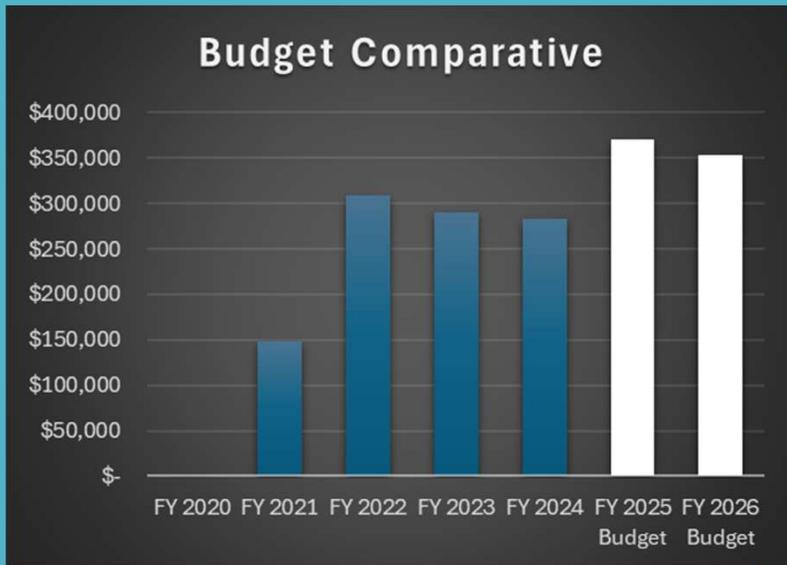
HUMAN RESOURCES

001527 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 96,558	\$ 107,343	\$ 169,332	\$ 187,603	\$ 209,461	\$ 116,751	-\$92,710	-44%
512200	BONUSES & EMPLOYEE RECONG		\$ -		\$ 1,505	\$ 1,500	\$ 3,000	\$1,500	100%
514000	OVERTIME, GENERAL EMPLOYEES	\$ 949	\$ 1,339	\$ 2,137	\$ 1,220	\$ 500	\$ 500	\$0	0%
521000	FICA & MEDICARE BENEFIT	\$ 6,229	\$ 7,396	\$ 11,973	\$ 13,304	\$ 16,024	\$ 8,931	-\$7,093	-44%
522000	PENSION BENEFIT GENERAL EMP	\$ 15,641	\$ 14,536	\$ 27,859	\$ 33,459	\$ 34,561	\$ 18,563	-\$15,998	-46%
523000	LIFE & HEALTH INSURANCE	\$ 23,535	\$ 22,022	\$ 18,635	\$ 17,616	\$ 21,109	\$ 10,048	-\$11,061	-52%
523001	MD LIVE FEES	\$ 8,725	\$ 7,907	\$ 8,009	\$ 6,817	\$ 8,820	\$ 9,219	\$399	5%
523002	HEALTH DEDUCTIBLE			\$ 5,000		\$ 2,500	\$ 2,500	\$0	0%
523003	HEALTH OUT OF POCKET			\$ 2,700		\$ 1,350	\$ 1,350	\$0	0%
524000	WORKERS COMPENSATION INSURANCE	\$ 724	\$ 965	\$ 1,617	\$ 1,809	\$ 2,667	\$ 1,387	-\$1,280	-48%
524001	LTD	\$ 567	\$ 649	\$ 949	\$ 1,179	\$ 1,599	\$ 269	-\$1,330	-83%
527000	PRE-EMPLOYMENT TESTING	\$ 7,112	\$ 7,896	\$ 10,661	\$ 13,656	\$ 11,464	\$ 13,000	\$1,536	13%
528000	PTO BUY BACK AND PAYOUT	\$ -	\$ 943	\$ 4,703		\$ 4,800	\$ 4,000	-\$800	-17%
TOTAL PERSONNEL SERVICES		\$ 160,040	\$ 170,996	\$ 263,575	\$ 278,168	\$ 316,355	\$ 189,518	\$ (126,837)	-40%
OPERATING EXPENDITURES									
531002	LEGAL FEES-LABOR ATTORNEY	\$ 10,641	\$ 15,448	\$ 11,805	\$ 9,490	\$ 10,000	\$ 12,000	\$2,000	20%
531081	PROF SERVICES-OTHER	\$ 4,750	\$ 3,666	\$ 2,064	\$ 3,489	\$ 5,000	\$ 52,400	\$47,400	948%
534000	CONTRACTUAL SERVICES	\$ 2,000	\$ 10,262	\$ 8,824	\$ 7,140	\$ 10,500	\$ 9,500	-\$1,000	-10%
540000	TRAVEL & PER DIEM	\$ 2,284	\$ 182		\$ 2,821	\$ 4,500	\$ 5,700	\$1,200	27%
540001	TRAINING & CERTIFICATION	\$ 81	\$ -	\$ 604	\$ 1,399	\$ 1,500	\$ 2,400	\$900	60%
540002	PRIVATE VEHICLE				\$ 125			\$0	N/A
541000	COMMUNICATIONS	\$ 2,136	\$ 1,785	\$ 1,595	\$ 1,599	\$ 2,000	\$ 2,000	\$0	0%
542000	POSTAGE & COURIER SERVICE		\$ -	\$ 49	\$ 49	\$ 200	\$ 200	\$0	0%
545000	INSURANCE, LIABILITY	\$ 370,007	\$ 499,733	\$ 684,528	\$ 706,803	\$ 738,140		-\$738,140	-100%
547010	EMPLOYEE RECOGNITION		\$ 2,154	\$ 4,439	\$ 1,640	\$ 4,572	\$ 5,500	\$928	20%
551000	SUPPLIES, OFFICE	\$ 2,651	\$ 4,930	\$ 13,490	\$ 3,208	\$ 5,000	\$ 5,000	\$0	0%
552300	UNIFORMS				\$ 303	\$ 500	\$ 500	\$0	0%
554000	DUES/PUBLICATIONS/SUBSCRIPTION	\$ 261	\$ 502		\$ 1,185	\$ 500	\$ 1,000	\$500	100%
TOTAL OPERATING EXPENDITURES		\$ 399,389	\$ 538,673	\$ 727,855	\$ 739,250	\$ 782,412	\$ 96,200	\$ (686,212)	-88%
TOTAL HUMAN RESOURCES		\$ 559,428	\$ 709,669	\$ 991,430	\$ 1,017,419	\$ 1,098,767	\$ 285,718	\$ (813,049)	-74%



Budget FY 2026

LH Bayou Preserve 528





LYNN HAVEN BAYOU PARK & PRESERVE

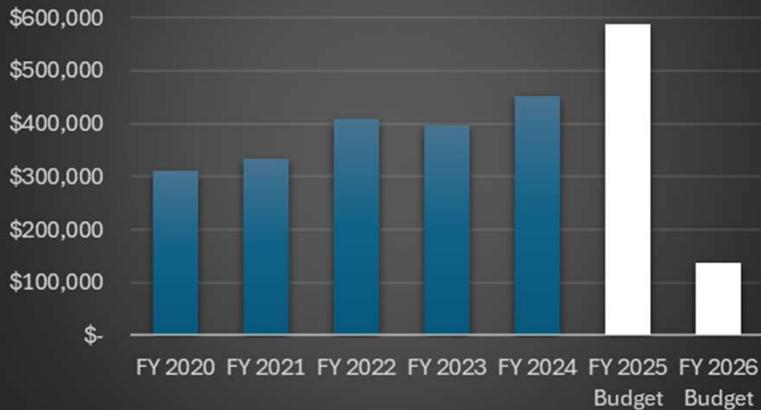
001528 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 74,193	\$ 74,563	\$ 73,461	\$ 57,455	\$ 69,718	\$ 56,390	-\$13,328	-19%
514000	OVERTIME, GENERAL EMPLOYEES	\$ 527	\$ 593	\$ 458	\$ 349	\$ 1,000	\$ 1,000	\$0	0%
521000	FICA & MEDICARE BENEFIT	\$ 5,051	\$ 5,449	\$ 5,417	\$ 4,312	\$ 5,333	\$ 4,314	-\$1,019	-19%
522000	PENSION BENEFIT GENERAL EMP	\$ 12,202	\$ 8,161	\$ 6,971	\$ 5,122	\$ 6,004	\$ 5,853	-\$151	-3%
523000	LIFE & HEALTH INSURANCE	\$ 19,322	\$ 13,534	\$ 12,730	\$ 9,885	\$ 11,887	\$ 13,969	\$2,082	18%
523002	HEALTH DEDUCTIBLE		\$ -			\$ -	\$ -	\$0	N/A
523003	HEALTH OUT OF POCKET		\$ -			\$ -	\$ -	\$0	N/A
524000	WORKERS COMPENSATION INSURANCE	\$ 212	\$ 568	\$ 299	\$ 741	\$ 676	\$ 437	-\$239	-35%
524001	LTD	\$ 460	\$ 470	\$ 487	\$ 364	\$ 411	\$ 856	\$445	108%
528000	PTO BUY BACK & PAYOUT	\$ 195	\$ -		\$ 750	\$ 800			
TOTAL PERSONNEL SERVICES		\$ 112,162	\$ 103,337	\$ 99,823	\$ 78,978	\$ 95,829	\$ 82,819	\$ (12,210)	-14%
OPERATING EXPENDITURES									
531081	PROF SERVICES-OTHER	\$ -	\$ -			\$ -	\$ 2,500	\$2,500	N/A
534000	CONTRACTUAL SERVICES	\$ 146,576	\$ 133,619	\$ 103,038	\$ 88,563	\$ 175,120	\$ 164,120	-\$11,000	-6%
541000	COMMUNICATIONS	\$ 945	\$ 524	\$ 935	\$ 779	\$ 6,171	\$ 6,171	\$0	0%
543000	UTILITIES	\$ 8,450	\$ 12,129	\$ 11,586	\$ 12,732	\$ 15,000	\$ 18,748	\$3,748	25%
546001	R & M VEHICLES	\$ 182	\$ -		\$ 826	\$ 500	\$ 900	\$400	80%
546002	R & M BUILDING & GROUNDS	\$ 23,349	\$ 18,717	\$ 64,214	\$ 47,569	\$ 62,186	\$ 69,493	\$7,307	12%
550000	EXPENDABLE EQUIPMENT		\$ 1,721	\$ 2,167	\$ 389	\$ 1,000	\$ 1,500	\$500	50%
551000	SUPPLIES, OFFICE	\$ 560	\$ 36	\$ 50	\$ 26	\$ 500		-\$500	-100%
552000	SUPPLIES, OPERATING	\$ 507	\$ 372	\$ 422	\$ 4,007	\$ 10,100	\$ 500	-\$9,600	-95%
552006	SUPPLIES, SPECIAL EVENTS	\$ -	\$ -			\$ -	\$ 1,500	\$1,500	N/A
552010	SUPPLIES, FIELDS	\$ 1,934	\$ -	\$ 975		\$ 2,000	\$ 2,000	\$0	0%
552200	FUEL	\$ 3,823	\$ 2,116	\$ 304	\$ 34	\$ 1,000	\$ 1,000	\$0	0%
552300	UNIFORMS	\$ -	\$ -			\$ 308	\$ 324	\$16	5%
TOTAL OPERATING EXPENDITURES		\$ 196,564	\$ 186,653	\$ 183,692	\$ 154,924	\$ 273,885	\$ 268,756	\$ (5,129)	-2%
TOTAL LH BAYOU PRESERVE		\$ 308,726	\$ 289,990	\$ 283,514	\$ 233,902	\$ 369,714	\$ 351,575	\$ (17,339)	-5%



Budget FY 2026

Utility Billing 539

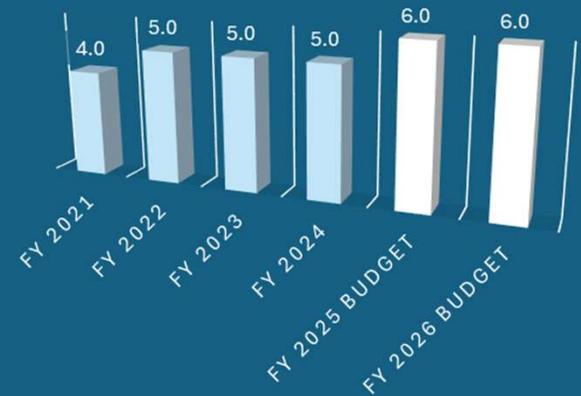
**Customer Service
Budget Comparative**



FY 2026 BUDGET



POSITIONS





UTILITY BILLING EXPENDITURES

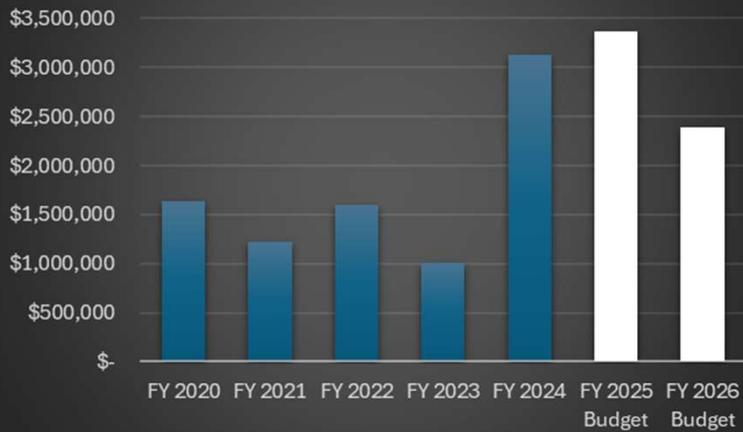
001539 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 203,194	\$ 205,176	\$ 220,807	\$ 230,526	\$ 264,451		-\$264,451	-100%
514000	OVERTIME, GENERAL EMPLOYEES	\$ 358	\$ 447	\$ 1,001	\$ 764	\$ 1,500		-\$1,500	-100%
514500	ON CALL / OT	\$ 566	\$ -			\$ 1,800		-\$1,800	-100%
521000	FICA & MEDICARE BENEFIT	\$ 13,932	\$ 13,874	\$ 15,271	\$ 17,423	\$ 20,230		-\$20,230	-100%
522000	PENSION BENEFIT GENERAL EMP	\$ 33,105	\$ 27,757	\$ 35,719	\$ 43,641	\$ 43,634		-\$43,634	-100%
523000	LIFE & HEALTH INSURANCE	\$ 54,412	\$ 56,597	\$ 50,716	\$ 43,657	\$ 51,565		-\$51,565	-100%
523002	HEALTH DEDUCTIBLE		\$ 2,500			\$ -		\$0	N/A
523003	HEALTH OUT OF POCKET		\$ 1,350			\$ -		\$0	N/A
524000	WORKERS COMPENSATION INSURANCE	\$ 1,086	\$ 1,734	\$ 1,986	\$ 2,223	\$ 3,368		-\$3,368	-100%
524001	LTD	\$ 1,240	\$ 1,318	\$ 1,387	\$ 1,465	\$ 1,381		-\$1,381	-100%
525000	UNEMPLOYMENT COMPENSATION		\$ 141			\$ -		\$0	N/A
528000	PTO BUY BACK & PAYOUT		\$ 130	\$ 1,224				\$0	N/A
TOTAL PERSONNEL SERVICES		\$ 307,894	\$ 311,025	\$ 328,111	\$ 339,697	\$ 387,929	\$ -	\$ (387,929)	-100%
OPERATING EXPENDITURES									
540000	TRAVEL & PER DIEM	\$ 1,912	\$ 1,172	\$ 2,897	\$ 1,597	\$ 3,000	\$ 3,000	\$0	0%
540001	TRAINING & CERTIFICATION	\$ 1,317	\$ 750		\$ 327	\$ 1,000	\$ 1,000	\$0	0%
541000	COMMUNICATIONS	\$ 1,180	\$ 1,293	\$ 874	\$ 2,181	\$ 2,624	\$ 5,546	\$2,922	111%
541001	INTERNET SERVICES	\$ -	\$ -		\$ 252	\$ 500	\$ 250	-\$250	-50%
542000	POSTAGE & COURIER SERVICE	\$ 68,013	\$ 72,488	\$ 84,944	\$ 66,254	\$ 79,044	\$ 84,300	\$5,256	7%
543000	UTILITIES	\$ 8,753	\$ 2,735	\$ 4,039	\$ 3,176	\$ 8,900	\$ 8,900	\$0	0%
544000	RENTALS & LEASES	\$ 1,117	\$ 1,750	\$ 1,615	\$ 882	\$ 3,782	\$ 1,500	-\$2,282	-60%
546002	R & M BUILDING & GROUNDS	\$ 7,842	\$ 817	\$ 4,047	\$ 60,949	\$ 86,980	\$ 30,000	-\$56,980	-66%
550000	EXPENDABLE EQUIPMENT				\$ 4,656	\$ 5,000		-\$5,000	-100%
551000	SUPPLIES, OFFICE	\$ 7,239	\$ 3,219	\$ 4,263	\$ 4,614	\$ 4,900	\$ 5,000	\$100	2%
552000	SUPPLIES, OPERATING	\$ 2,991	\$ 140	\$ 330	\$ 745	\$ 500	\$ 500	\$0	0%
552300	UNIFORMS	\$ 479	\$ 390			\$ 500	\$ 500	\$0	0%
554000	DUES/PUBLICATIONS/SUBSCRIPTION	\$ 287	\$ -	\$ 113	\$ 1,510	\$ 3,320	\$ 500	-\$2,820	-85%
TOTAL OPERATING EXPENDITURES		\$ 101,129	\$ 84,753	\$ 122,635	\$ 147,143	\$ 200,050	\$ 140,996	\$ (59,054)	-30%
TOTAL CUSTOMER SERVICE		\$ 409,023	\$ 395,778	\$ 450,746	\$ 486,840	\$ 587,979	\$ 140,996	\$ (446,983)	-76%



Budget FY 2026

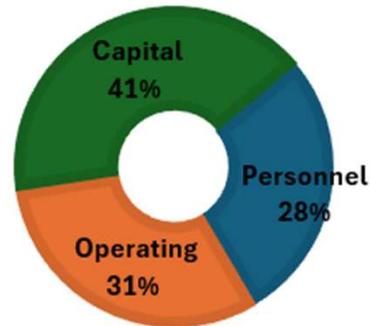
Streets 541

Budget Comparative

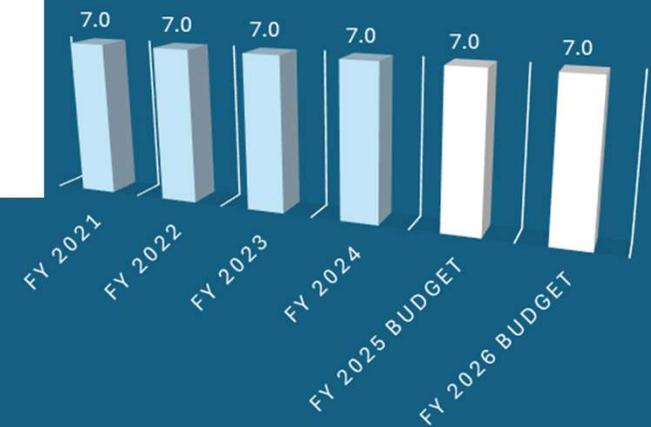


FY 2026 BUDGET

■ Personnel ■ Operating ■ Capital



POSITIONS





STREETS EXPENDITURES

001541 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 243,435	\$ 254,418	\$ 225,282	\$ 199,509	\$ 247,469	\$ 442,304	\$194,835	79%
514000	OVERTIME, GENERAL EMPLOYEES	\$ 906	\$ 2,058	\$ 2,542	\$ 4,441	\$ 2,700	\$ 7,500	\$4,800	178%
521000	FICA & MEDICARE BENEFIT	\$ 16,446	\$ 18,344	\$ 16,410	\$ 13,996	\$ 18,931	\$ 33,836	\$14,905	79%
522000	PENSION BENEFIT GENERAL EMP	\$ 29,050	\$ 22,011	\$ 34,185	\$ 35,099	\$ 40,832	\$ 54,141	\$13,309	33%
523000	LIFE & HEALTH INSURANCE	\$ 65,763	\$ 47,006	\$ 32,922	\$ 40,941	\$ 47,292	\$ 103,050	\$55,758	118%
523002	HEALTH DEDUCTIBLE	\$ 1,250	\$ -		\$ 1,350	\$ 1,350	\$ 2,500	\$1,150	85%
523003	HEALTH OUT OF POCKET	\$ 2,600	\$ -		\$ 2,500	\$ 2,500	\$ 1,350	-\$1,150	-46%
524000	WORKERS COMPENSATION INSURANCE	\$ 3,383	\$ 1,957	\$ 2,590	\$ 2,263	\$ 3,152	\$ 5,033	\$1,881	60%
524001	LTD	\$ 1,428	\$ 1,632	\$ 1,400	\$ 1,202	\$ 1,533	\$ 2,512	\$979	64%
528000	PTO BUY BACK & PAYOUT	\$ 162	\$ 2,840	\$ 1,640			\$ 5,000	\$5,000	N/A
TOTAL PERSONNEL SERVICES		\$ 364,838	\$ 350,267	\$ 316,971	\$ 301,301	\$ 365,759	\$ 657,226	\$ 291,467	80%
OPERATING EXPENDITURES									
531022-24006	Engineering-Work Product 9TH ST & HWY 77		\$ 1,500	\$ 24,138	\$ 22,183	\$ 22,132		-\$22,132	-100%
531081	PROFESSIONAL SERVICES						\$ 20,000	\$20,000	N/A
531081-25009	PROFESSIONAL SERVICES-Golf Cart Crossing				\$ 12,865	\$ 15,000		-\$15,000	-100%
534000	CONTRACTUAL SERVICES	\$ 9,870	\$ 1,956	\$ 34,000	\$ 34,078	\$ 34,078	\$ 79,078	\$45,000	132%
540001	TRAINING & CERTIFICATION	\$ -	\$ -				\$ 1,500	\$1,500	N/A
541000	COMMUNICATIONS	\$ 1,862	\$ 1,917	\$ 2,690	\$ 1,269	\$ 2,000	\$ 1,500	-\$500	-25%
543000	UTILITIES	\$ 205,401	\$ 240,922	\$ 231,031	\$ 221,166	\$ 265,000	\$ 265,000	\$0	0%
544000	RENTALS & LEASES	\$ 4,876	\$ 11,725	\$ 6,356	\$ 805	\$ 7,000	\$ 7,000	\$0	0%
546001	R & M VEHICLES	\$ 10,492	\$ 8,817	\$ 10,864	\$ 19,883	\$ 20,000	\$ 25,000	\$5,000	25%
546002	R & M BUILDING & GROUNDS	\$ 2,775	\$ -		\$ 48	\$ 48	\$ 1,500	\$1,452	3025%
546003	R & M MACHINERY & EQUIPMENT	\$ 25,000	\$ 50,968	\$ 19,787	\$ 10,711	\$ 21,000	\$ 35,000	\$14,000	67%
546009	R & M INFRASTRUCTURE	\$ 68,562	\$ 64,379	\$ 47,631	\$ 68,321	\$ 120,000	\$ 90,000	-\$30,000	-25%
546010	R & M INFRASTRUCTURE Private Property				\$ 2,098	\$ 3,515	\$ 2,500	-\$1,015	-29%
550000	EXPENDABLE EQUIPMENT		\$ 4,971	\$ 5,429	\$ 12,577	\$ 8,500	\$ 10,000	\$1,500	18%
552000	SUPPLIES, OPERATING	\$ 53,013	\$ 41,979	\$ 35,923	\$ 33,335	\$ 62,000	\$ 65,000	\$3,000	5%
552001	SUPPLIES, SIGN MAKING	\$ 27,989	\$ 29,231	\$ 33,830	\$ 27,741	\$ 43,000	\$ 25,000	-\$18,000	-42%
552020	EMERGENCY					\$ 5,000	\$ 5,000	\$0	0%
552200	FUEL	\$ 27,283	\$ 37,626	\$ 35,782	\$ 29,652	\$ 25,000	\$ 30,000	\$5,000	20%
552300	UNIFORMS	\$ 2,427	\$ 2,811	\$ 1,015	\$ 2,459	\$ 3,820	\$ 5,000	\$1,180	31%
553000	ROAD MATERIALS	\$ 24,732	\$ 53,944	\$ 46,213	\$ 55,345	\$ 130,000	\$ 75,000	-\$55,000	-42%
CAPITAL OUTLAY, 26th St Sidewalk (Impact Fees-Mobility)									
563000-23020				\$ 364,285	\$ 168,001	\$ 213,345		-\$213,345	-100%
CAPITAL OUTLAY, 8th St Sidewalk (Impact Fees-Mobility)									
563000-24003				\$ 327,255	\$ 45,198	\$ 107,008		-\$107,008	-100%
563000-24006	CAPITAL OUTLAY, 9TH ST & HWY 77				\$ 31,673	\$ 41,868		-\$41,868	-100%



STREETS EXPENDITURES

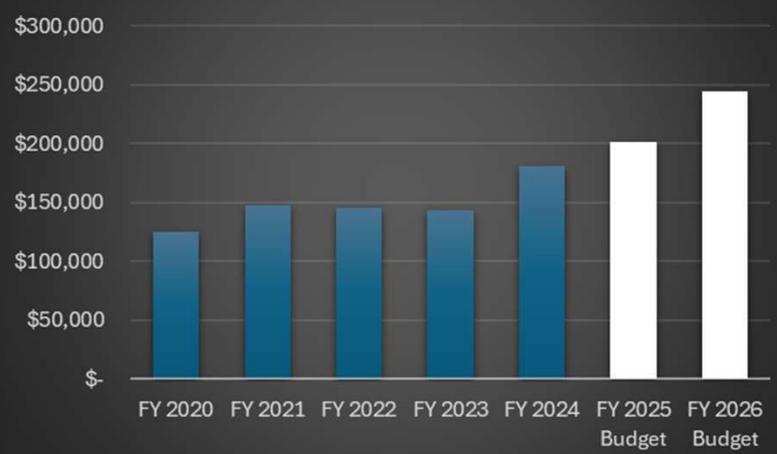
001541 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
563001-22034	CAPITAL OUTLAY, Sidewalks - (Minnesota/Mosley) CDBG	\$ -	\$ 16,572	\$ 51,688	\$ 67,408	\$ 986,268	\$ 964,332	-\$21,936	-2%
563001-24015	CAPITAL OUTLAY, Leg Paving			\$ 193,983	\$ 798,964	\$ 809,315	\$ -	-\$809,315	-100%
564000	CAPITAL OUTLAY, EQUIPMENT Concrete Mixer			\$ 23,076	\$ 50,352			\$0	N/A
564000	CAPITAL OUTLAY, EQUIPMENT (Zero Turn mowers)					\$ 59,000	\$ 21,500	-\$37,500	-64%
564000	Asphalt Truck							\$0	N/A
564500	VEHICLES (Replace Truck #71)	\$ -	\$ 30,154	\$ 54,252			\$ -	\$0	N/A
TOTAL OPERATING EXPENDITURES		\$ 1,237,460	\$ 657,436	\$ 2,812,068	\$ 1,716,132	\$ 3,003,897	\$ 1,728,910	\$ (1,274,987)	-42%
TOTAL STREET		\$ 1,602,298	\$ 1,007,703	\$ 3,129,039	\$ 2,017,432	\$ 3,369,656	\$ 2,386,135	\$ (983,521)	-29%



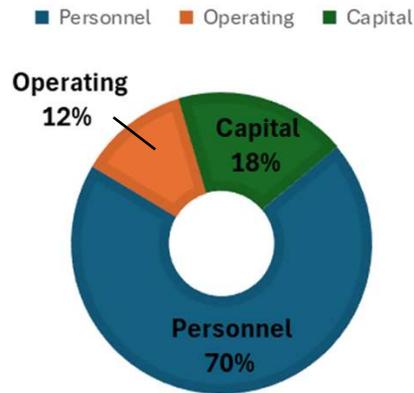
Budget FY 2026

Fleet 549

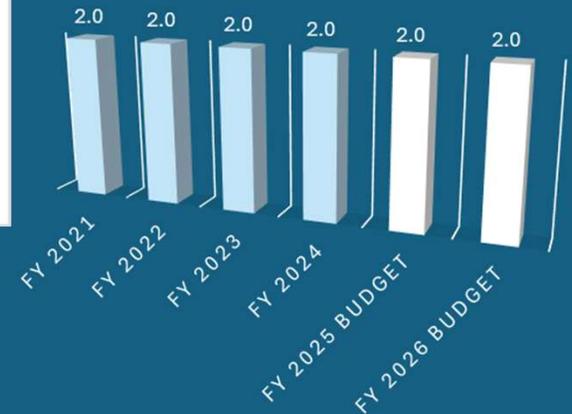
Budget Comparative



FY 2026 BUDGET



POSITIONS





FLEET MANAGEMENT EXPENDITURES

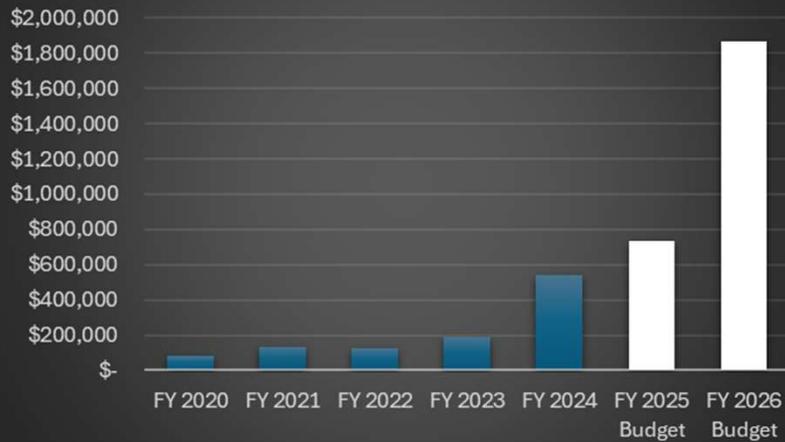
001549 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 90,048	\$ 86,043	\$ 86,177	\$ 101,122	\$ 115,277	\$ 118,400	\$3,123	3%
514000	OVERTIME, GENERAL EMPLOYEES	\$ 2,004	\$ 4,005	\$ 3,822	\$ 4,789	\$ 3,500	\$ 4,000	\$500	14%
521000	FICA & MEDICARE BENEFIT	\$ 6,689	\$ 6,546	\$ 6,615	\$ 7,635	\$ 8,819	\$ 9,058	\$239	3%
522000	PENSION BENEFIT GENERAL EMP	\$ 14,710	\$ 12,126	\$ 14,295	\$ 18,785	\$ 19,021	\$ 18,826	-\$195	-1%
523000	LIFE & HEALTH INSURANCE	\$ 12,588	\$ 11,892	\$ 13,730	\$ 13,408	\$ 16,533	\$ 18,237	\$1,704	10%
524000	WORKERS COMPENSATION INSURANCE	\$ 1,170	\$ 806	\$ 916	\$ 910	\$ 1,468	\$ 1,407	-\$61	-4%
524001	LTD	\$ 474	\$ 554	\$ 580	\$ 609	\$ 510	\$ 447	-\$63	-12%
528000	PTO BUY BACK & PAYOUT	\$ 722	\$ 779	\$ 1,817		\$ 320		-\$320	-100%
TOTAL PERSONNEL SERVICES		\$ 128,405	\$ 122,751	\$ 127,951	\$ 147,259	\$ 165,448	\$ 170,374	\$ 4,926	3%
OPERATING EXPENDITURES									
531081	PROFESSIONAL SERVICES							\$0	N/A
534000	CONTRACTUAL SERVICES	\$ 2,543	\$ -	\$ 246	\$ 78	\$ 500	\$ 1,000	\$500	100%
540000	TRAVEL & PER DIEM				\$ 230	\$ 460	\$ 1,000	\$540	117%
540001	TRAINING & CERTIFICATION	\$ -	\$ -	\$ 241	\$ 614	\$ 1,000	\$ 1,000	\$0	0%
541000	COMMUNICATIONS	\$ 159	\$ 499	\$ 500	\$ 432	\$ 600	\$ 600	\$0	0%
544000	RENTALS & LEASES			\$ 248	\$ 1,308	\$ 4,200	\$ 3,500	-\$700	-17%
546001	R & M VEHICLES	\$ 1,401	\$ 1,468	\$ 498	\$ 330	\$ 750	\$ 750	\$0	0%
546002	R & M BUILDING & GROUNDS	\$ 1,829	\$ 397	\$ 758	\$ 248	\$ 500	\$ 1,500	\$1,000	200%
546003	R & M MACHINERY & EQUIPMENT	\$ 1,070	\$ 3,979	\$ 7,282	\$ 1,238	\$ 2,000	\$ 2,000	\$0	0%
550000	EXPENDABLE EQUIPMENT		\$ 4,900	\$ 1,268	\$ 1,014	\$ 2,000	\$ 3,000	\$1,000	50%
551000	SUPPLIES, OFFICE		\$ 392	\$ 2,025	\$ 975	\$ 1,000	\$ 1,250	\$250	25%
552000	SUPPLIES, OPERATING	\$ 8,861	\$ 6,908	\$ 6,150	\$ 2,599	\$ 4,000	\$ 4,000	\$0	0%
552004	SUPPLIES, TOOLS	\$ 88	\$ 360	\$ 1,978	\$ 703	\$ 1,500	\$ 1,500	\$0	0%
552200	FUEL	\$ 727	\$ 624	\$ 145	\$ 669	\$ 370	\$ 1,250	\$880	238%
552300	UNIFORMS	\$ 1,014	\$ 763	\$ 502	\$ 852	\$ 500	\$ 1,500	\$1,000	200%
554000	DUES AND PUBLICATIONS			\$ 2,327	\$ 5,145	\$ 5,484	\$ 5,250	-\$234	-4%
563000	CAPITAL OUTLAY, IMPROVEMENTS (Awning)						\$ -	\$0	N/A
564000	CAPITAL OUTLAY, EQUIPMENT (Fuel Pumps & Bridge Crane)		\$ -	\$ 29,311	\$ 7,080	\$ 11,000	\$ 45,000	\$34,000	309%
TOTAL OPERATING EXPENDITURES		\$ 17,692	\$ 20,464	\$ 53,478	\$ 23,516	\$ 35,864	\$ 74,100	\$ 38,236	107%
TOTAL FLEET MANAGEMENT		\$ 146,097	\$ 143,216	\$ 181,429	\$ 170,775	\$ 201,312	\$ 244,474	\$ 43,162	21%



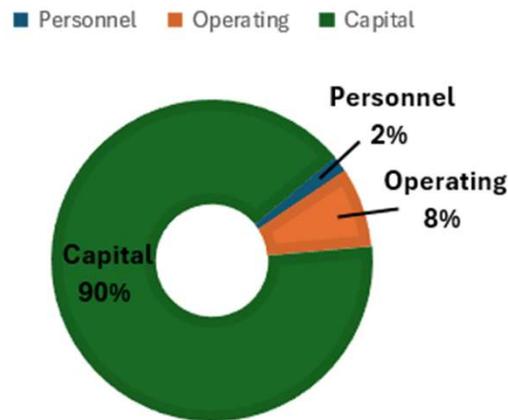
Budget FY 2026

Economic Development 552

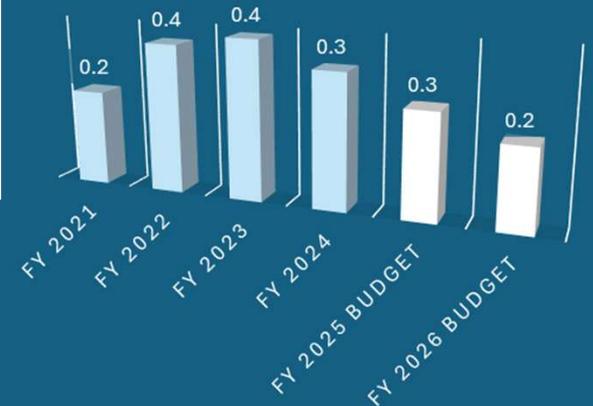
Budget Comparative



FY 2026 BUDGET



POSITIONS





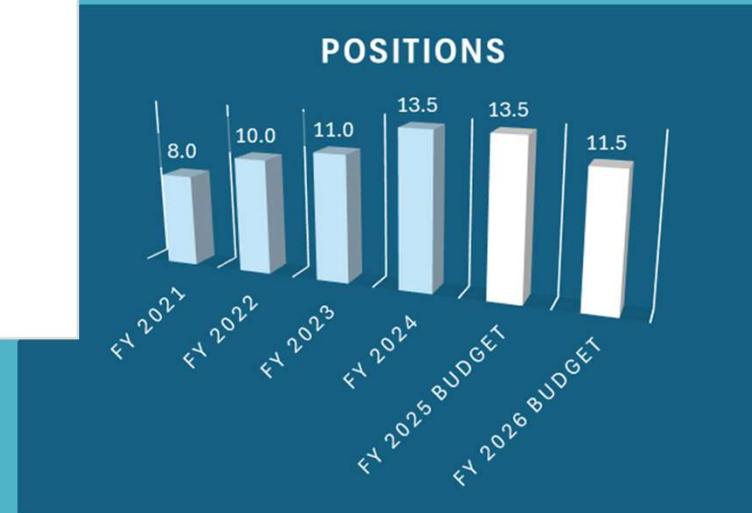
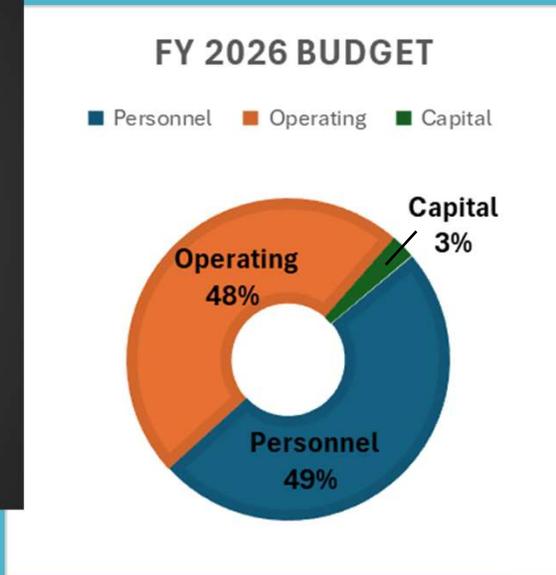
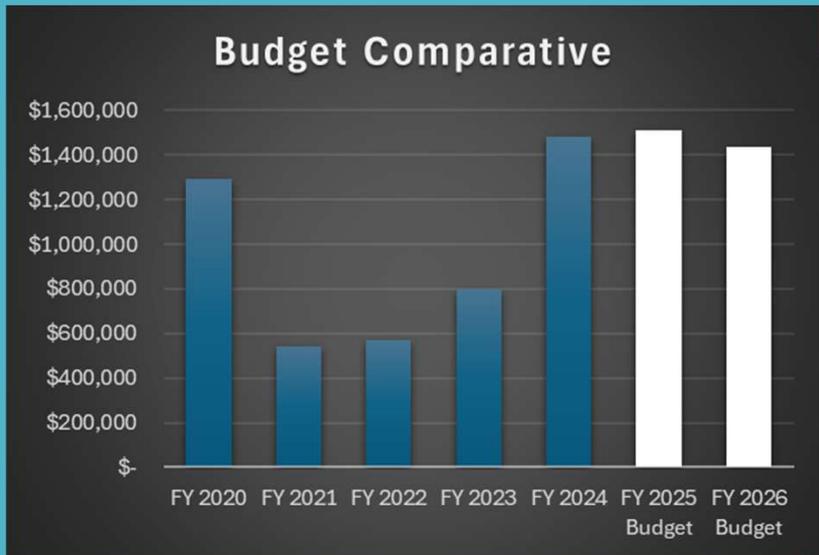
ECONOMIC DEVELOPMENT EXPENDITURES

001552 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 34,807	\$ 37,557	\$ 32,602	\$ 24,005	\$ 27,639	\$ 21,550	-\$6,089	-22%
521000	FICA & MEDICARE BENEFIT	\$ 2,482	\$ 2,609	\$ 2,375	\$ 1,845	\$ 2,114	\$ 1,649	-\$465	-22%
522000	PENSION BENEFIT GENERAL EMP	\$ 5,468	\$ 5,068	\$ 5,524	\$ 4,623	\$ 4,560	\$ 3,427	-\$1,133	-25%
523000	LIFE & HEALTH INSURANCE	\$ 4,713	\$ 5,531	\$ 4,621	\$ 3,009	\$ 3,469	\$ 3,215	-\$254	-7%
524000	WORKERS COMPENSATION INSURANCE	\$ 181	\$ -	\$ 298	\$ 189	\$ 352	\$ 256	-\$96	-27%
524001	LTD	\$ 219	\$ 246	\$ 210	\$ 143	\$ 165	\$ 29	-\$136	-82%
528000	PTO BUY BACK & PAYOUT	\$ 1,300	\$ -	\$ 1,245	\$ 2,074	\$ 1,245	\$ 2,100	\$855	69%
TOTAL PERSONNEL SERVICES		\$ 49,170	\$ 51,010	\$ 46,876	\$ 35,888	\$ 39,544	\$ 32,226	\$ (7,318)	-19%
OPERATING EXPENDITURES									
531044	ECONOMIC DEVELOPMENT SERVICES	\$ 34,650	\$ 30,788	\$ 33,288	\$ 31,161	\$ 32,000	\$ 30,000	-\$2,000	-6%
531081	PROL SERVICES-OTHER	\$ 2,228	\$ 22,735	\$ 53,750	\$ 38,248	\$ 47,500	\$ 87,500	\$40,000	84%
534000	CONTRACTUAL SERVICES					\$ -		\$0	N/A
540000	TRAVEL & PER DIEM	\$ 3,539			\$ 767	\$ 2,000	\$ 2,000	\$0	0%
540001	TRAINING & CERTIFICATION	\$ 1,199				\$ 1,000	\$ 1,000	\$0	0%
546002	R & M BUILDING & GROUNDS		\$ -	\$ (46)	\$ 1,201	\$ 8,000		-\$8,000	-100%
551000	SUPPLIES, OFFICE	\$ 62	\$ 822	\$ 85	\$ (56)	\$ 1,100	\$ 500	-\$600	-55%
552000	SUPPLIES, OPERATING	\$ 1,135	\$ 357			\$ 100	\$ 100	\$0	0%
552000-21005	SUPPLIES, OPERATING (Business Think Tank)	\$ -	\$ 544		\$ 831	\$ 2,000	\$ 2,000	\$0	0%
554000	DUES/PUBLICATIONS/SUBSCRIPTION	\$ 895	\$ 720	\$ 1,635	\$ 720	\$ 1,700	\$ 2,000	\$300	18%
563000-22033	CAPITAL OUTLAY, IMPROVEMENTS (CDBG Florida & Ohio Ave)		\$ 142	\$ 207,463	\$ 127,021	\$ 500,000	\$ 500,000	\$0	0%
563000-22041	CAPITAL OUTLAY, IMPROVEMENTS (Vulnerability Assessment) Funded for DEP	\$ 146	\$ 56,850	\$ 152,300	\$ 25,850	\$ 80,000		-\$80,000	-100%
563000-23022	CAPITAL OUTLAY, IMPROVEMENTS (Tenn Ave) Funded from FDOT				\$ 90,309		\$ 1,177,304	\$1,177,304	N/A
582050-21003	COMMUNITY GRANTS & AID (Residential Incentive)	\$ 15,000	\$ 12,500	\$ 22,500	\$ 2,500	\$ 15,000	\$ 15,000	\$0	0%
582050-21014	COMMUNITY GRANTS & AID (Residential Paint Program)			\$ 6,530	\$ 840	\$ 5,000	\$ 5,000	\$0	0%
582070	DESIGN & CONSTRUCTION ASSISTNC					\$ -	\$ -	\$0	N/A
TOTAL OPERATING EXPENDITURES		\$ 77,414	\$ 136,275	\$ 492,228	\$ 319,389	\$ 695,400	\$ 1,822,404	\$ 1,127,004	162%
TOTAL ECONOMIC DEVELOPMENT		\$ 126,584	\$ 187,285	\$ 539,104	\$ 355,277	\$ 734,944	\$ 1,854,630	\$ 1,119,686	152%



Budget FY 2026

Sports and Recreation 572





SPORTS & RECREATION EXPENDITURES

001572 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 203,529	\$ 237,134	\$ 338,654	\$ 364,014	\$ 480,032	\$ 488,073	\$8,041	2%
514000	OVERTIME, GENERAL EMPLOYEES	\$ 8,519	\$ 5,672	\$ 6,936	\$ 4,250	\$ 4,600	\$ 6,000	\$1,400	30%
521000	FICA & MEDICARE BENEFIT	\$ 15,508	\$ 17,617	\$ 24,935	\$ 25,980	\$ 34,995	\$ 37,338	\$2,343	7%
522000	PENSION BENEFIT GENERAL EMP	\$ 33,175	\$ 30,465	\$ 49,696	\$ 60,014	\$ 80,754	\$ 73,496	-\$7,258	-9%
523000	LIFE & HEALTH INSURANCE	\$ 20,946	\$ 44,483	\$ 67,143	\$ 65,321	\$ 83,438	\$ 91,728	\$8,290	10%
524000	WORKERS COMPENSATION INSURANCE	\$ 3,949	\$ 1,470	\$ 2,848	\$ 3,851	\$ 5,826	\$ 5,798	-\$28	0%
524001	LTD	\$ 1,124	\$ 1,332	\$ 1,795	\$ 2,030	\$ 2,344	\$ 3,962	\$1,618	69%
528000	PTO BUY OUT & PAYOUT	\$ 2,995	\$ 8,242	\$ 7,990	\$ 453	\$ 2,000	\$ 2,858	\$858	43%
TOTAL PERSONNEL SERVICES		\$ 290,077	\$ 346,415	\$ 499,999	\$ 525,912	\$ 693,989	\$ 709,253	\$ 15,264	2%
OPERATING EXPENDITURES									
531081	PROFESSIONAL SERVICES-OTHER	\$ 250	\$ -	\$ 12,965	\$ 13,980	\$ 16,400	\$ 16,000	-\$400	-2%
531082	PROFESSIONAL SERVICES-PERMITTING				\$ 988			\$0	N/A
531082-85301	PROFESSIONAL SERVICES-SPLASH PADS			\$ 1,100	\$ 768	\$ 1,100	\$ 3,500	\$2,400	218%
534000	CONTRACTUAL SERVICES	\$ 7,370	\$ 69,860	\$ 89,602	\$ 73,170	\$ 111,000	\$ 111,000	\$0	0%
534000-99001	CONTRACTUAL SERVICES (Senior Center)		\$ 180	\$ 135	\$ 135	\$ 180	\$ 180	\$0	0%
534002	REFEREES & UMPIRES	\$ 49,276	\$ 74,219	\$ 145,200	\$ 165,748	\$ 170,000	\$ 180,000	\$10,000	6%
540000	TRAVEL & PER DIEM	\$ 1,050	\$ 1,328	\$ 2,403	\$ 24	\$ 3,000	\$ 1,500	-\$1,500	-50%
540001	TRAINING & CERTIFICATION	\$ 1,548	\$ 1,460		\$ 232	\$ 5,850	\$ 2,000	-\$3,850	-66%
541000	COMMUNICATIONS	\$ 4,456	\$ 3,287	\$ 5,671	\$ 6,382	\$ 6,693	\$ 6,693	\$0	0%
541000-99001	COMMUNICATIONS (Senior Center)				\$ 230	\$ 120	\$ 250	\$130	108%
541001	INTERNET SERVICES	\$ 5,899	\$ 4,842	\$ 2,799	\$ 2,825	\$ 7,100	\$ 7,100	\$0	0%
541001-99001	INTERNET SERVICES (Senior Center)		\$ 854	\$ 1,178	\$ 1,216	\$ 1,500	\$ 1,500	\$0	0%
543000	UTILITIES	\$ 19,879	\$ 76,875	\$ 126,777	\$ 126,161	\$ 141,000	\$ 148,000	\$7,000	5%
543000-99001	UTILITIES	\$ 894	\$ 11,342	\$ 9,305	\$ 6,184	\$ 10,800	\$ 10,800	\$0	0%
544000	RENTALS & LEASES	\$ 11,500	\$ 11,490	\$ 10,401	\$ 14,906	\$ 11,428	\$ 15,000	\$3,572	31%
544000-99001	RENTALS & LEASES			\$ 499	\$ 277	\$ 700	\$ 700	\$0	0%
546001	R & M VEHICLES	\$ 3,096		\$ 908	\$ 4,576	\$ 7,790	\$ 4,500	-\$3,290	-42%
546002	R & M BUILDING & GROUNDS	\$ 5,323	\$ 2,109	\$ 2,922	\$ 18,580	\$ 36,000	\$ 44,000	\$8,000	22%
546002-85301	R & M BUILDING & GROUNDS (Splash Pads)	\$ -	\$ 2,446	\$ 491	\$ 13,820	\$ 13,000	\$ 13,000	\$0	0%
546002-99001	R & M BUILDING & GROUNDS (Senior Center)	\$ 591	\$ 586	\$ 5,604	\$ 2,594	\$ 3,000	\$ 3,000	\$0	0%
546003	R & M MACHINERY & EQUIPMENT	\$ 7,149	\$ 4,210	\$ 1,605	\$ 826	\$ 1,500	\$ 1,500	\$0	0%
546003-99001	R & M MACHINERY & EQUIPMENT		\$ 4,143			\$ 2,000	\$ 2,000	\$0	0%
546008	R & M PARKS	\$ 6,459	\$ -		\$ 73	\$ -	\$ -	\$0	N/A
546009	R & M INFRASTRUCTURE	\$ -	\$ 191	\$ 626	\$ 128	\$ 500	\$ 500	\$0	0%



SPORTS & RECREATION EXPENDITURES

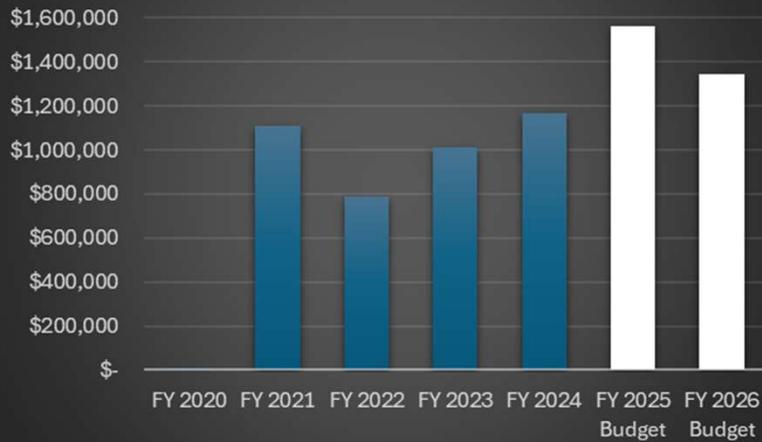
001572 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
548006	SPORTS/EXTRACURRICULAR PROGRAM	\$ 8,760	\$ 29,645	\$ 14,109	\$ 16,352	\$ 21,000	\$ 18,000	-\$3,000	-14%
550000	EXPENDABLE EQUIPMENT		\$ 6,247	\$ 9,572	\$ 5,065	\$ 12,100	\$ 1,000	-\$11,100	-92%
551000	SUPPLIES, OFFICE	\$ 4,428	\$ 3,671	\$ 11,629	\$ 1,452	\$ 5,000	\$ 3,000	-\$2,000	-40%
551000-99001	SUPPLIES, OFFICE (Senior Center)			\$ 26	\$ 95	\$ 540	\$ 540	\$0	0%
552000	SUPPLIES, OPERATING	\$ 10,677	\$ 23,738	\$ 14,607	\$ 7,521	\$ 5,834	\$ 3,917	-\$1,917	-33%
552000-99001	SUPPLIES OPER-SENIOR CTR	\$ 2,228	\$ 1,882	\$ 1,604	\$ 2,045	\$ 5,000	\$ 5,000	\$0	0%
552005	SUPPLIES, SPORTS	\$ 47,008	\$ 48,473	\$ 23,854	\$ 21,039	\$ 26,966	\$ 23,000	-\$3,966	-15%
552006	SPECIAL EVENTS	\$ 10,096	\$ 17,788	\$ 44,918	\$ 39,696	\$ 30,000	\$ 30,000	\$0	0%
552006-25006	SPECIAL EVENTS (Sports Tournaments)				\$ 1,320	\$ 7,802	\$ 1,500	-\$6,302	-81%
552010	SUPPLIES, FIELDS	\$ 6,847	\$ 15,509	\$ 15,677	\$ 18,161	\$ 19,600	\$ 22,300	\$2,700	14%
552011	SUPPLIES, SPLASH PADS	\$ 2,506	\$ 1,478			\$ 2,000	\$ -	-\$2,000	-100%
552200	FUEL	\$ 2,861	\$ 3,264	\$ 3,986	\$ 5,856	\$ 5,200	\$ 6,200	\$1,000	19%
552300	Uniforms (Employee)	\$ 6,408	\$ 3,228	\$ 1,986	\$ 1,749	\$ 2,000	\$ 2,000	\$0	0%
552500-85301	Clorine & Chem						\$ 2,000	\$2,000	N/A
554000	DUES/PUBLICATIONS/SUBSCRIPTION	\$ 288	\$ 1,592	\$ 3,592	\$ 1,142	\$ 1,640	\$ 1,640	\$0	0%
563000	CAPITAL OUTLAY, IMPROVEMENTS	\$ -			\$ (65)	\$ -	\$ -	\$0	N/A
563000-23009	Cain Griffin Parking Lot (Impact Fees-Recreation)			\$ 340,727	\$ 92,737	\$ 106,538		-\$106,538	-100%
563000-25029					\$ 1,246			\$0	N/A
563000-01102	FDOT BEAUTIFICATION GRANT					\$ -	\$ -	\$0	N/A
563000-85301	Splash Pads	\$ 10,100				\$ -		\$0	N/A
563000	CAPITAL OUTLAY, IMPROVEMENTS (Volleyball)							\$0	N/A
564000	CAPITAL OUTLAY, EQUIPMENT Golf cart for	\$ 6,940	\$ 18,720	\$ 32,776	\$ 10,950	\$ 14,000		-\$14,000	-100%
564000	CAPITAL OUTLAY, EQUIPMENT (Gym Floor covering)						\$ 35,000	\$35,000	N/A
TOTAL OPERATING EXPENDITURES		\$ 282,637	\$ 454,853	\$ 982,031	\$ 680,185	\$ 815,881	\$ 727,820	\$ (88,061)	-11%
TOTAL SPORTS & RECREATION		\$ 572,714	\$ 801,268	\$ 1,482,030	\$ 1,206,097	\$ 1,509,870	\$ 1,437,073	\$ (72,797)	-5%



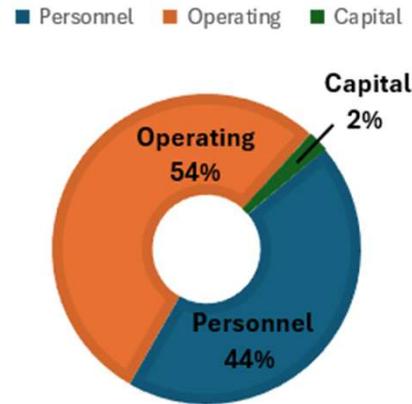
Budget FY 2026

Parks and Grounds 573

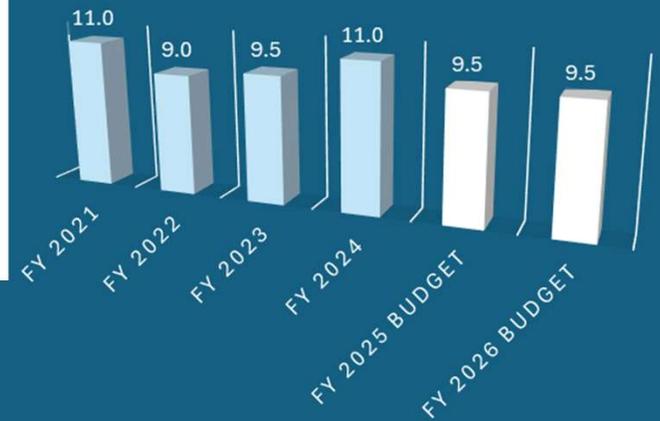
Budget Comparative



FY 2026 BUDGET



POSITIONS





PARKS & GROUNDS EXPENDITURES

001573 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 310,608	\$ 342,769	\$ 381,467	\$ 362,420	\$ 423,123	\$ 410,523	-\$12,600	-3%
514000	OVERTIME, GENERAL EMPLOYEES	\$ 3,881	\$ 6,823	\$ 7,420	\$ 7,655	\$ 8,800	\$ 8,800	\$0	0%
521000	FICA & MEDICARE BENEFIT	\$ 21,786	\$ 24,551	\$ 27,093	\$ 25,941	\$ 32,369	\$ 31,405	-\$964	-3%
522000	PENSION BENEFIT GENERAL EMP	\$ 41,730	\$ 41,523	\$ 58,730	\$ 60,511	\$ 64,315	\$ 62,160	-\$2,155	-3%
523000	LIFE & HEALTH INSURANCE	\$ 67,267	\$ 67,425	\$ 87,295	\$ 61,854	\$ 83,745	\$ 73,350	-\$10,395	-12%
524000	WORKERS COMPENSATION INSURANCE	\$ 4,068	\$ 2,687	\$ 3,807	\$ 3,884	\$ 5,176	\$ 4,644	-\$532	-10%
524001	LTD	\$ 1,905	\$ 2,210	\$ 2,434	\$ 2,179	\$ 2,452	\$ 3,969	\$1,517	62%
525000	UNEMPLOYMENT COMPENSATION		\$ 1,408		\$ -			\$0	N/A
528000	PTO BUY BACK & PAYOUT	\$ 699	\$ 2,769	\$ 1,437	\$ 957	\$ 2,240	\$ 14,319	\$12,079	539%
TOTAL PERSONNEL SERVICES		\$451,945	\$492,166	\$569,683	\$525,401	\$622,220	\$609,170	-\$13,050	-2%
OPERATING EXPENDITURES									
531081	PROF SERVICES-OTHER	\$ 16,177	\$ 12,167	\$ 7,863	\$ 4,150	\$ 9,000	\$ 9,000	\$0	0%
531081-24001	PROF SERVICES-OTHER (Beautification Grant)				\$ 26,173	\$ 151,189	\$ 151,189	\$0	0%
534000	CONTRACTUAL SERVICES	\$ 79,450	\$ 93,833	\$ 247,018	\$ 196,846	\$ 266,692	\$ 344,107	\$77,415	29%
540000	TRAVEL & PER DIEM	\$ -	\$ -			\$ 12	\$ 1,785	\$1,773	14775%
540001	TRAINING & CERTIFICATION	\$ 102	\$ 555		\$ 60	\$ -	\$ 745	\$745	N/A
541000	COMMUNICATIONS	\$ 2,571	\$ 2,156	\$ 2,757	\$ 3,203	\$ 3,275	\$ 3,275	\$0	0%
541001	INTERNET SERVICES	\$ 1,394	\$ 2,477	\$ 4,593	\$ 3,759	\$ 4,100	\$ 4,100	\$0	0%
543000	UTILITIES	\$ 39,377	\$ 40,765	\$ 16,272	\$ 14,293	\$ 22,000	\$ 22,000	\$0	0%
544000	RENTALS & LEASES	\$ -	\$ 1,644		\$ 2,835	\$ 6,700	\$ 6,700	\$0	0%
546001	R & M VEHICLES	\$ 3,592	\$ 5,441	\$ 5,699	\$ 4,130	\$ 5,400	\$ 2,400	-\$3,000	-56%
546002	R & M BUILDING & GROUNDS	\$ 28,741	\$ 36,275	\$ 28,629	\$ 65,057	\$ 167,544	\$ 30,000	-\$137,544	-82%
546003	R & M MACHINERY & EQUIPMENT	\$ 6,220	\$ 5,794	\$ 3,931	\$ 2,818	\$ 2,500	\$ 2,500	\$0	0%
546007	R & M CEMETERIES	\$ 2,813	\$ 2,253		\$ 57	\$ 2,000	\$ 2,000	\$0	0%
546008	R & M PARKS	\$ 33,710	\$ 50,084	\$ 56,219	\$ 64,731	\$ 96,700	\$ 67,000	-\$29,700	-31%
546009	R & M INFRASTRUCTURE	\$ 6,688	\$ 4,295	\$ 1,624	\$ 2,816	\$ 3,000	\$ 3,500	\$500	17%
550000	EXPENDABLE EQUIPMENT		\$ 8,305	\$ 15,111	\$ 16,204	\$ 13,252	\$ 10,000	-\$3,252	-25%
551000	SUPPLIES, OFFICE	\$ 4,657	\$ 749	\$ 976	\$ 40	\$ 2,500	\$ 2,000	-\$500	-20%
552000	SUPPLIES, OPERATING	\$ 14,481	\$ 5,271	\$ 7,531	\$ 7,328	\$ 2,728	\$ 5,500	\$2,772	102%
552006	SUPPLIES, SPECIAL EVENTS	\$ 5,320	\$ 38,883	\$ 23,527	\$ 2,799	\$ 7,002	\$ 10,000	\$2,998	43%
552007	SUPPLIES, TREE CITY USA	\$ 19,179	\$ 18,579	\$ 17,595	\$ 20,862	\$ 20,998	\$ 30,000	\$9,002	43%
552010	SUPPLIES, FIELDS	\$ 720	\$ 1,886	\$ 915	\$ 717	\$ 2,500	\$ 2,500	\$0	0%
552200	FUEL	\$ 12,916	\$ 16,576	\$ 23,251	\$ 14,642	\$ 22,000	\$ 18,000	-\$4,000	-18%
552300	UNIFORMS	\$ 4,101	\$ 3,183	\$ 1,948	\$ 3,665	\$ 3,900	\$ 3,900	\$0	0%
554000	DUES/PUBLICATIONS/SUBSCRIPTION	\$ 160	\$ 526	\$ 297	\$ 656	\$ 1,000	\$ 1,000	\$0	0%

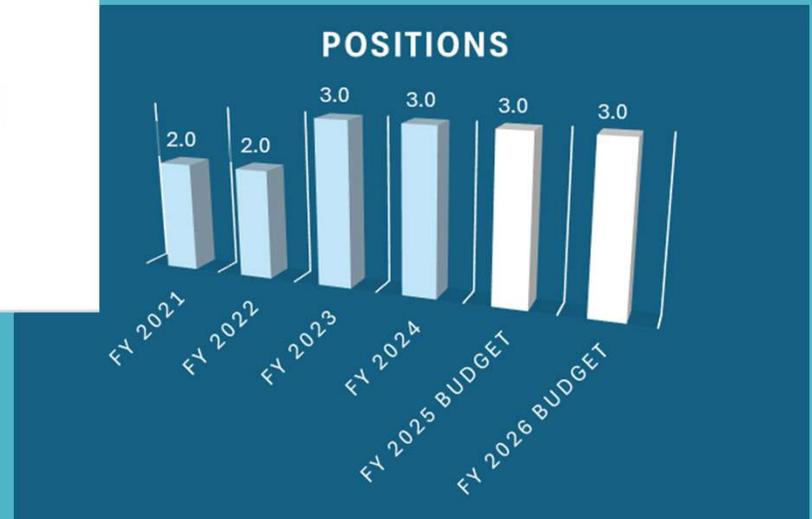
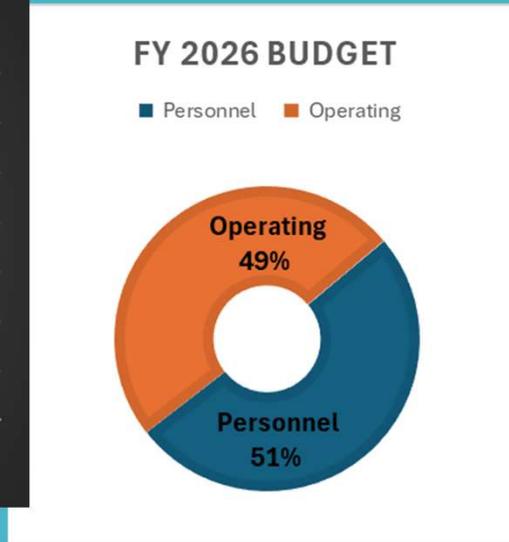
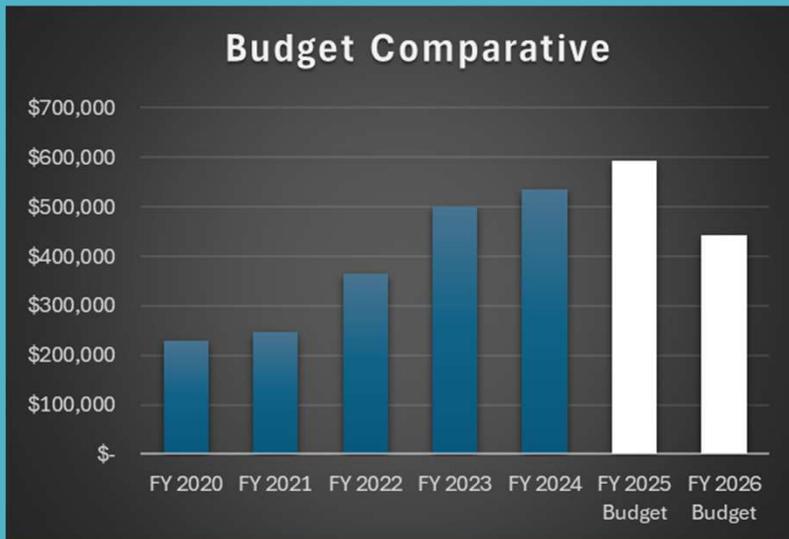


PARKS & GROUNDS EXPENDITURES

001573 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
563000	CAPITAL OUTLAY, IMPROVEMENTS		\$ -		\$ 17,117	\$ -	\$ 30,000	\$30,000	N/A
564000	CAPITAL OUTLAY, EQUIPMENT (Cain Playground Equip)			\$ 49,607	\$ 31,137	\$ 77,500		-\$77,500	-100%
564500	VEHICLES (Impact Fees-Recreation FY 2025)	\$ -		\$ 78,929	\$ 42,863	\$ 45,726		-\$45,726	-100%
TOTAL OPERATING EXPENDITURES		\$337,378	\$518,128	\$594,289	\$548,957	\$939,218	\$763,201	-\$176,017	-19%
TOTAL PARKS & GROUNDS		\$789,323	\$1,010,294	\$1,163,972	\$1,074,358	\$1,561,438	\$1,372,371	-\$189,067	-12%



Budget FY 2026 *Communications* 574





COMMUNICATIONS & MARKETING EXPENDITURES

001574 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8- 25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 71,840	\$ 142,413	\$ 137,138	\$ 139,981	\$ 159,484	\$ 163,089	\$3,605	2%
514000	OVERTIME, GENERAL EMPLOYEES	\$ 6,585	\$ 6,266	\$ 8,975	\$ 8,820	\$ 7,000	\$ 5,000	-\$2,000	-29%
521000	FICA & MEDICARE BENEFIT	\$ 5,665	\$ 10,793	\$ 10,792	\$ 10,771	\$ 12,201	\$ 12,476	\$275	2%
522000	PENSION BENEFIT GENERAL EMP	\$ 11,588	\$ 20,076	\$ 23,387	\$ 26,395	\$ 26,315	\$ 25,931	-\$384	-1%
523000	LIFE & HEALTH INSURANCE	\$ 11,509	\$ 11,006	\$ 5,489	\$ 10,204	\$ 8,495	\$ 14,266	\$5,771	68%
524000	WORKERS COMPENSATION INSURANCE	\$ 598	\$ 529	\$ 1,377	\$ 1,466	\$ 2,031	\$ 1,937	-\$94	-5%
524001	LTD	\$ 431	\$ 903	\$ 864	\$ 842	\$ 947	\$ 1,283	\$336	36%
528000	PTO BUY BACK & PAYOUT		\$ 575	\$ 2,503			\$ -		
TOTAL PERSONNEL SERVICES		\$ 108,216	\$ 192,561	\$ 190,524	\$ 198,479	\$ 216,473	\$ 223,983	\$ 7,510	3%
OPERATING EXPENDITURES									
531031	WEBSITE DESIGN				\$ 2,500	\$ 10,000	\$ 4,000	-\$6,000	-60%
531081	PROFESSIONAL SERVICES-OTHER	\$ 5,495	\$ 7,215	\$ 6,074	\$ 20,890	\$ 25,000	\$ 30,000	\$5,000	20%
531081-57410	PROFESSIONAL SERVICES-Fireworks				\$ 450			\$0	N/A
534000	CONTRACTUAL SERVICES	\$ 54,115	\$ 51,577	\$ 1,197		\$ 4,000	\$ -	-\$4,000	-100%
534000-57410	CONTRACTUAL SERVICES - Fireworks			\$ 49,500	\$ 50,000	\$ 50,000	\$ 35,000	-\$15,000	-30%
540000	TRAVEL & PER DIEM	\$ -	\$ -			\$ 500	\$ 3,000	\$2,500	500%
540001	TRAINING & CERTIFICATION	\$ -	\$ -		\$ 157	\$ 1,000	\$ 2,000	\$1,000	100%
541000	COMMUNICATIONS	\$ 1,803	\$ 1,385	\$ 1,511	\$ 1,323	\$ 2,060	\$ 2,060	\$0	0%
542000	POSTAGE & COURIER			\$ 23,098	\$ 17,537	\$ 26,600	\$ 5,000	-\$21,600	-81%
544000	RENTALS & LEASES	\$ 492	\$ -	\$ 589	\$ 444	\$ 1,053	\$ 500	-\$553	-53%
546001	R & M VEHICLES		\$ 58	\$ 305	\$ 50	\$ 500	\$ 500	\$0	0%
547000	PRINTING & BINDING	\$ -	\$ 17,837	\$ 26,219	\$ 16,053	\$ 29,000	\$ 2,000	-\$27,000	-93%
548000	PROMOTIONAL ACTIVITIES	\$ -	\$ 36,682	\$ 22,965	\$ 19,875	\$ 29,649	\$ 25,000	-\$4,649	-16%
548000-57402	PROMOTIONAL ACTIVITIES - Winter Wonderland			\$ 1,775			\$ -	\$0	N/A
548000-57408	PROMOTIONAL ACTIVITIES - Grand Opening City Hall				\$ -		\$ -	\$0	N/A
548000-57410	PROMOTIONAL ACTIVITIES - 4th of July			\$ 2,052			\$ -	\$0	N/A
548000-57411	PROMOTIONAL ACTIVITIES - Misc Events						\$ -	\$0	N/A
548000-57412	PROMOTIONAL ACTIVITIES - Internal Events				\$ -		\$ -	\$0	N/A
549010	BANK FEES			\$ 133			\$ -	\$0	N/A
550000	EXPENDABLE EQUIPMENT				\$ 399		\$ -	\$0	N/A
551000	SUPPLIES, OFFICE	\$ 3,728	\$ 2,657	\$ 981	\$ 1,966	\$ 3,000	\$ 3,000	\$0	0%
552000	SUPPLIES, OPERATING	\$ 4,557	\$ 814	\$ 894	\$ 2,047	\$ 2,500	\$ 3,953	\$1,453	58%
552006-57401	SUPPLIES, SPECIAL EVENTS - Halloween			\$ 11,476	\$ 13,455	\$ 13,455		-\$13,455	-100%
552006-57402	SUPPLIES, SPECIAL EVENTS - Winter Wonderland			\$ 1,814	\$ 2,209	\$ 2,209	\$ 2,500	\$291	13%

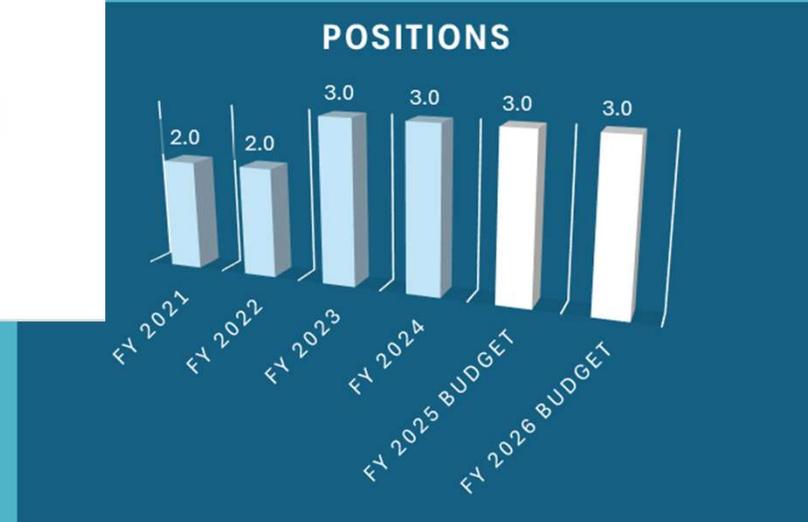
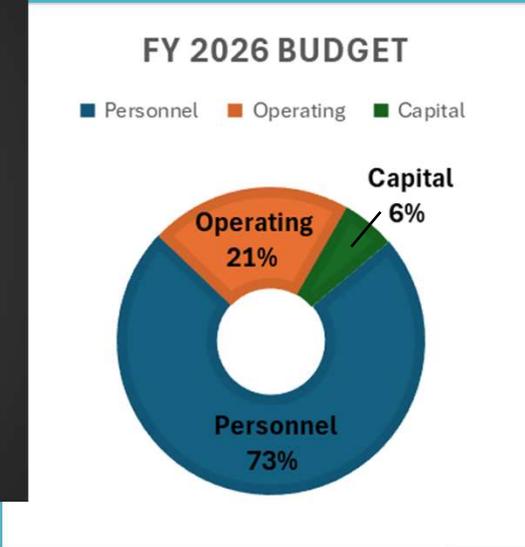
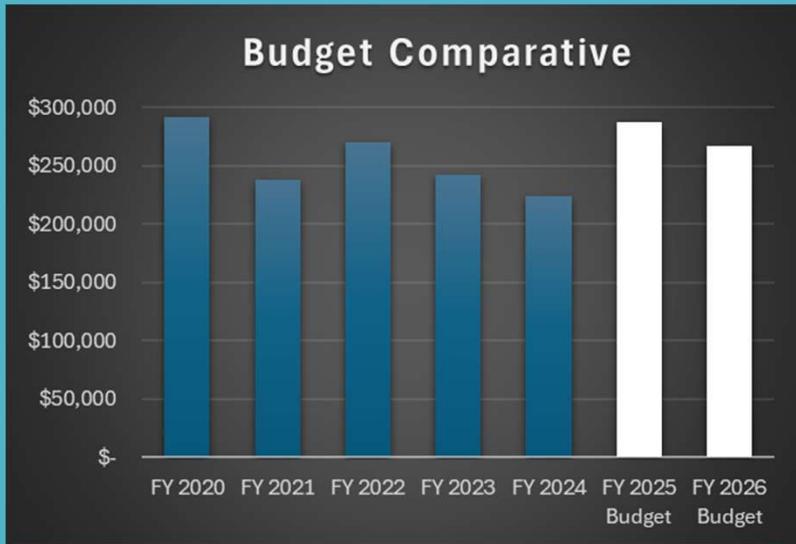


COMMUNICATIONS & MARKETING EXPENDITURES

001574 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025	AMENDED	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
					ACTUALS AS OF 8- 25-25	2025 BUDGET			
552006-57403	SUPPLIES, SPECIAL EVENTS - Tree Lighting			\$ 9,931	\$ 3,107	\$ 3,107	\$ 2,500	-\$607	-20%
552006-57405	SUPPLIES, SPECIAL EVENTS - Black History Month			\$ 4,912	\$ 7,126	\$ 7,500	\$ 7,500	\$0	0%
552006-57406	SUPPLIES, SPECIAL EVENTS - Concerts			\$ 22,774	\$ 19,080	\$ 23,200	\$ 16,000	-\$7,200	-31%
552006-57407	SUPPLIES, SPECIAL EVENTS - Easter Egg Hunt			\$ 13,754	\$ 13,598	\$ 13,000		-\$13,000	-100%
552006-57410	SUPPLIES, SPECIAL EVENTS - 4th of July			\$ 59,434	\$ 69,676	\$ 57,985	\$ 30,000	-\$27,985	-48%
552006-57411	SUPPLIES, SPECIAL EVENTS - Misc Events			\$ 289	\$ 1,967	\$ 1,967	\$ 2,300	\$333	17%
552006-57412	SUPPLIES, SPECIAL EVENTS - Internal Events			\$ 36,929	\$ 32,638	\$ 33,348	\$ 10,000	-\$23,348	-70%
552006-57413	SUPPLIES, SPECIAL EVENTS - MLK Day			\$ 8,223	\$ 7,077	\$ 6,827	\$ 6,827	\$0	0%
552006-57414	SUPPLIES, SPECIAL EVENTS - 911 Observ			\$ 295		\$ 1,100	\$ 1,100	\$0	0%
552006-57416	SUPPLIES, SPECIAL EVENTS - Holiday Decorations			\$ 24,738	\$ 19,249	\$ 19,249	\$ 20,000	\$751	4%
552006-57418	SUPPLIES, SPECIAL EVENTS - Food Truck Festival			\$ 4,614	\$ 1,829	\$ 4,000		-\$4,000	-100%
552006-57419	SUPPLIES, SPECIAL EVENTS - Music by the Bay			\$ 680		\$ 2,000		-\$2,000	-100%
552200	FUEL	\$ 70	\$ 328	\$ 360	\$ 41	\$ 300	\$ 300	\$0	0%
552300	UNIFORMS, NEW			\$ 603		\$ 600	\$ 900	\$300	50%
554000	DUES/PUBLICATIONS/SUBSCRIPTION	\$ 2,791	\$ 2,199	\$ 2,936	\$ 2,192	\$ 3,000	\$ 2,700	-\$300	-10%
TOTAL OPERATING EXPENDITURES		\$ 256,970	\$ 306,638	\$ 345,728	\$ 326,937	\$ 377,709	\$ 218,640	\$ (159,069)	-42%
TOTAL COMMUNICATIONS & MARKETING		\$ 365,186	\$ 499,199	\$ 536,253	\$ 525,416	\$ 594,182	\$ 442,623	\$ (151,559)	-26%



Budget FY 2026 *Animal Control* 576





ANIMAL CONTROL EXPENDITURES

001576 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 136,380	\$ 119,677	\$ 107,081	\$ 102,480	\$ 138,993	\$ 125,216	-\$13,777	-10%
514000	OVERTIME, GENERAL EMPLOYEES	\$ 7,998	\$ 13,923	\$ 7,968	\$ 4,963	\$ 8,000	\$ 8,000	\$ 0	0%
514500	ON CALL/ OT	\$ 2,271	\$ 1,648				\$ -	\$ 0	N/A
521000	FICA & MEDICARE BENEFIT	\$ 9,649	\$ 9,446	\$ 8,318	\$ 7,696	\$ 10,633	\$ 9,579	-\$1,054	-10%
522000	PENSION BENEFIT GENERAL EMP	\$ 23,510	\$ 18,763	\$ 19,571	\$ 19,076	\$ 22,934	\$ 19,909	-\$3,025	-13%
523000	LIFE & HEALTH INSURANCE	\$ 45,362	\$ 40,976	\$ 30,634	\$ 18,388	\$ 38,271	\$ 27,874	-\$10,397	-27%
524000	WORKERS COMPENSATION INSURANCE	\$ 1,323	\$ 1,160	\$ 683	\$ 1,213	\$ 1,770	\$ 1,487	-\$283	-16%
524001	LTD	\$ 772	\$ 690	\$ 664	\$ 592	\$ 875	\$ 1,058	\$183	21%
528000	PTO BUY BACK & PAYOUT	\$ 1,440	\$ 10,313	\$ 8,943	\$ 1,638	\$ 2,320	\$ 2,320	\$ 0	0%
	TOTAL PERSONNEL SERVICES	\$ 228,705	\$ 216,595	\$ 183,862	\$ 156,047	\$ 223,796	\$ 195,444	\$ (28,352)	-13%
OPERATING EXPENDITURES									
531081	PROFESSIONAL SERVICES-OTHER	\$ 4,950	\$ 500	\$ 4,570	\$ 3,364	\$ 6,000		-\$6,000	-100%
534000	CONTRACTUAL SERVICES	\$ 4,557	\$ 1,439	\$ 5,523	\$ 6,984	\$ 11,000	\$ 7,500	-\$3,500	-32%
540000	TRAVEL & PER DIEM	\$ 1,138	\$ -	\$ 469	\$ 590	\$ 2,500	\$ 2,500	\$ 0	0%
540001	TRAINING & CERTIFICATION	\$ 650	\$ 55	\$ 900	\$ 500	\$ 1,000	\$ 1,000	\$ 0	0%
541000	COMMUNICATIONS	\$ 2,282	\$ 2,199	\$ 2,918	\$ 2,725	\$ 3,896	\$ 3,896	\$ 0	0%
541001	INTERNET SERVICES	\$ 3,095	\$ 3,991	\$ 3,831	\$ 3,025	\$ 3,804	\$ 3,804	\$ 0	0%
543000	UTILITIES	\$ 391	\$ 390	\$ 403	\$ 10,208	\$ 13,485	\$ 13,500	\$15	0%
544000	RENTALS & LEASES			\$ 502	\$ 864	\$ 1,014	\$ 1,000	-\$14	-1%
546001	R & M VEHICLES	\$ 501	\$ 828		\$ 389	\$ 2,500	\$ 3,500	\$1,000	40%
546002	R & M BUILDING & GROUNDS	\$ 3,119	\$ 608	\$ 2,049	\$ 3,150	\$ 3,000	\$ -	-\$3,000	-100%
550000	EXPENDABLE EQUIPMENT			\$ 1,628		\$ 2,000	\$ 2,000	\$ 0	0%
551000	SUPPLIES, OFFICE	\$ 1,420	\$ 3,389	\$ 3,992	\$ 2,441	\$ 2,000	\$ 2,000	\$ 0	0%
552000	SUPPLIES, OPERATING	\$ 15,181	\$ 10,563	\$ 10,130	\$ 5,989	\$ 6,000	\$ 9,000	\$3,000	50%
552200	FUEL	\$ 1,590	\$ 846	\$ 2,598	\$ 2,552	\$ 4,000	\$ 4,000	\$ 0	0%
552300	UNIFORMS	\$ -	\$ -	\$ 224	\$ 902	\$ 1,750	\$ 2,874	\$1,124	64%
554000	DUES/PUBLICATIONS/SUBSCRIPTION	\$ 70	\$ 110		\$ 75	\$ 200	\$ 184	-\$16	-8%
564000	CAPITAL OUTLAY, EQUIPMENT (HVAC)	\$ -	\$ -			\$ -	\$ 15,000	\$15,000	N/A
	TOTAL OPERATING EXPENDITURES	\$ 41,230	\$ 25,698	\$ 39,737	\$ 43,757	\$ 64,149	\$ 71,758	\$ 7,609	12%
	TOTAL ANIMAL SHELTER	\$ 269,935	\$ 242,293	\$ 223,598	\$ 199,805	\$ 287,945	\$ 267,202	\$ (20,743)	-7%



General Fund Impact Fees

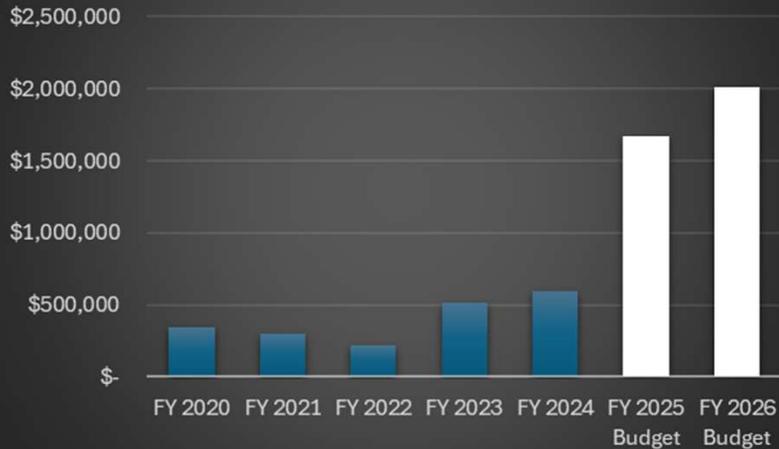
021-531 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
OPERATING EXPENDITURES									
Mobility	CAPITAL OUTLAY, IMPROVEMENTS (Publix Pedestrian Bridge)			\$ 268,612		\$ 213,345	\$ -	-\$213,345	-100%
Mobility	CAPITAL OUTLAY, 26th St Sidewalk (Impact Fees-Mobility)			\$ 191,462		\$ 107,008	\$ -	-\$107,008	-100%
Police	VEHICLES (WITH EQUIPMENT) (Impact Fees-Police FY 2025 and FY 2026)					\$ 401,600	\$ 75,000	-\$326,600	-81%
Fire	CAPITAL OUTLAY, EQUIPMENT (replace hose & thermal imager camera)					\$ 179,062	\$ 101,050	-\$78,012	-44%
Transportation						\$ -	\$ -	\$0	N/A
Recreation	Cain Griffin Parking Lot (Impact Fees-Recreation)		\$ 133,500			\$ 106,538		-\$106,538	-100%
Recreation	VEHICLES (Impact Fees-Recreation FY 2025)					\$ 42,863			
021531-591001	Transfer to General Fund							\$0	N/A
021531-599099	Reserves					\$ 70,353	\$ 18,020	-\$52,333	-74%
TOTAL OPERATING EXPENDITURES		\$ -	\$ 133,500	\$ 460,075	\$ -	\$ 1,120,769	\$ 194,070	\$ (883,836)	-83%
TOTAL GENERAL FUND IMPACT FEES		\$ -	\$ 133,500	\$ 460,075	\$ -	\$ 1,120,769	\$ 194,070	\$ (883,836)	-83%



Budget FY 2026

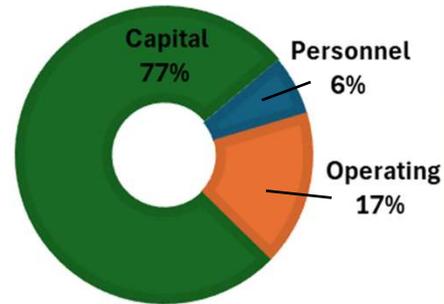
CRA 701

Budget Comparative

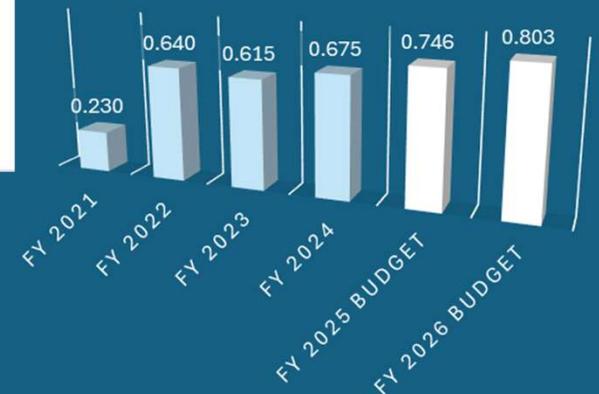


FY 2026 BUDGET

■ Personnel ■ Operating ■ Capital



% OF 1 POSITION





CRA EXPENDITURES

701559 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 64,420	\$ 60,316	\$ 67,652	\$ 70,414	\$ 81,176	\$ 87,898	\$6,722	8%
521000	FICA & MEDICARE BENEFIT	\$ 4,591	\$ 3,770	\$ 5,202	\$ 5,414	\$ 6,210	\$ 6,724	\$514	8%
522000	PENSION BENEFIT GENERAL EMP	\$ 10,077	\$ 8,138	\$ 12,138	\$ 13,562	\$ 13,394	\$ 13,976	\$582	4%
523000	LIFE & HEALTH INSURANCE	\$ 8,607	\$ 8,863	\$ 9,895	\$ 8,824	\$ 10,189	\$ 13,114	\$2,925	29%
524000	WORKERS COMPENSATION INSURANCE	\$ 379	\$ 893	\$ 619	\$ 555	\$ 1,034	\$ 1,044	\$10	1%
524001	LTD	\$ 400	\$ 395	\$ 436	\$ 420	\$ 483	\$ 118	-\$365	-76%
528000	PTO BUY BACK & PAYOUT	\$ 2,311		\$ 6,416	\$ 6,092	\$ 7,500	\$ 7,500	\$0	0%
TOTAL PERSONNEL SERVICES		\$ 90,785	\$ 82,374	\$ 102,358	\$ 105,280	\$ 119,986	\$ 130,374	\$ 10,388	9%
OPERATING EXPENDITURES									
531003	LEGAL FEES			\$ 1,005	\$ 1,972	\$ 4,000	\$ 2,000	-\$2,000	-50%
531081	PROFESSIONAL SERVICES-OTHER	\$ 3,245			\$ 4,498	\$ 4,000	\$ 26,000	\$22,000	550%
532000	ACCOUNTING & AUDITING		\$ 4,000		\$ 5,000	\$ 5,000	\$ 5,000	\$0	0%
540000	TRAVEL & PER DIEM	\$ 946	\$ 1,082	\$ 1,091	\$ 1,179	\$ 2,000	\$ 2,000	\$0	0%
540001	TRAINING & CERTIFICATION	\$ 1,110		\$ 1,530	\$ 445	\$ 2,000	\$ 2,000	\$0	0%
541000	COMMUNICATIONS	\$ 855	\$ 618	\$ 527	\$ 439	\$ 600	\$ 600	\$0	0%
543000	Utilities					\$ 6,000	\$ 6,000	\$0	0%
545000	INSURANCE, LIABILITY						\$ 5,200	\$5,200	N/A
546001	R & M VEHICLES	\$ 150		\$ 2,148	\$ 676	\$ 1,100	\$ 1,100	\$0	0%
546011-24008	R & M IMPROVEMENTS - (Decorative Signs)				\$ 4,250	\$ 140,000	\$ 150,000	\$10,000	7%
546099	DEMOLITION	\$ 16,350				\$ -	\$ -	\$0	N/A
547000	PRINTING, BINDING & IMAGING					\$ -	\$ -	\$0	N/A
549000	MISCELLANEOUS EXPENSE			\$ 584				\$0	N/A
549002	LEGAL NOTICES & FILING FEES	\$ 230	\$ 237	\$ 233	\$ 175	\$ 1,000	\$ 1,000	\$0	0%
549010	BANK FEES					\$ -	\$ -	\$0	N/A
550000	EXPENDABLE EQUIPMENT		\$ 21,150					\$0	N/A
551000	SUPPLIES, OFFICE	\$ 551	\$ 399	\$ 459	\$ 2,105	\$ 3,302	\$ 500	-\$2,802	-85%
552000	SUPPLIES, OPERATING	\$ 24			\$ 24	\$ -	\$ -	\$0	N/A
552200	FUEL	\$ 1,194	\$ 746	\$ 851	\$ 568	\$ 700	\$ 1,000	\$300	43%
554000	DUES/PUBLICATIONS/SUBSCRIPTION	\$ 795	\$ 1,030	\$ 920	\$ 870	\$ 1,000	\$ 1,000	\$0	0%
561000	LAND					\$ 170,000	\$ 170,000	\$0	0%
563000-23016	CAPITAL OUTLAY, IMPROVEMENTS (CRA wide Sidewalk Improvements)			\$ 41,100	\$ 498,235	\$ 781,850	\$ 800,000	\$18,150	2%
563000-23017	CAPITAL OUTLAY, IMPROVEMENTS (Memorial Park)			\$ 3,744	\$ 25,989	\$ 120,000	\$ 145,000	\$25,000	21%



CRA EXPENDITURES

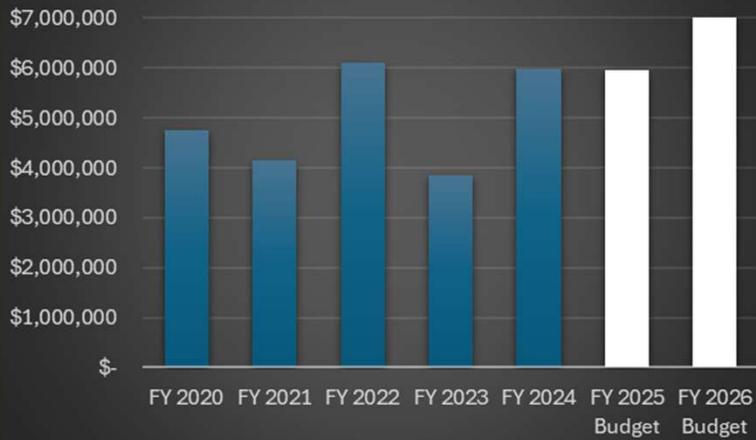
701559 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
563000-23022	CAPITAL OUTLAY, IMPROVEMENTS (Tenn Ave Sidewalk)					\$ 90,304		-\$90,304	-100%
563000-25017	CAPITAL OUTLAY, IMPROVEMENTS (Minnesota)				\$ 10,528	\$ 13,500	\$ 145,000	\$131,500	974%
563000-25018	CAPITAL OUTLAY, IMPROVEMENTS (Illinois Sidewalk)				\$ 246,328	\$ 57,650		-\$57,650	-100%
563000-25023	CAPITAL OUTLAY, IMPROVEMENTS (Kayak Launch Porter Park)						\$ 70,000	\$70,000	N/A
563000-26001	CAPITAL OUTLAY, EQUIPMENT, Cain Griffin Playground Equipment						\$ 200,000	\$200,000	N/A
582002	AID TO POLICE DEPARTMENT			\$ 12,500	\$ 11,500	\$ 12,500		-\$12,500	-100%
582050-21012	COMMUNITY GRANTS & AID (Storefront Assistance Program)	\$ 27,500			\$ 52,500	\$ 82,500	\$ 80,000	-\$2,500	-3%
582050-21013	COMMUNITY GRANTS & AID	\$ 15,000	\$ 20,000	\$ 20,000		\$ 45,000	\$ 47,500	\$2,500	6%
582050-21014	COMMUNITY GRANTS & AID (Residential Paint Program)		\$ 720	\$ 1,725	\$ 1,172	\$ 8,000	\$ 8,000	\$0	0%
TOTAL OPERATING EXPENDITURES		\$ 125,724	\$ 430,622	\$ 497,282	\$ 868,452	\$ 1,552,006	\$ 1,868,900	\$ 316,894	20%
TOTAL CRA		\$ 216,509	\$ 512,996	\$ 599,641	\$ 973,732	\$ 1,671,992	\$ 1,999,274	\$ 327,282	20%



Budget FY 2026

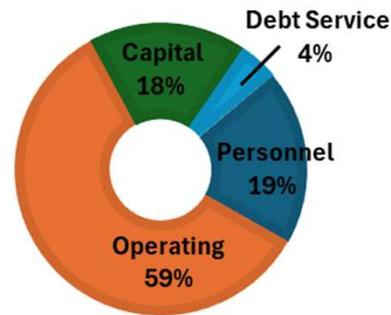
Water 401

Budget Comparative

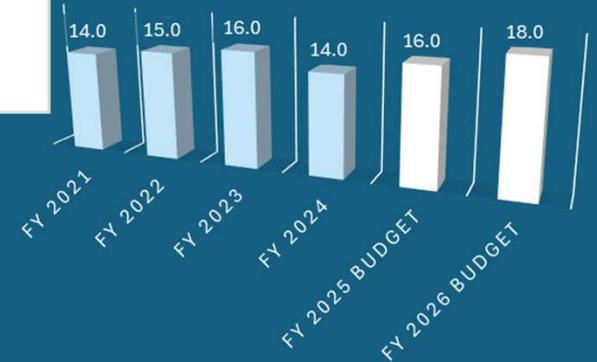


FY 2026 BUDGET

■ Personnel ■ Operating ■ Capital ■ Debt Service



POSITIONS





WATER EXPENDITURES

401533 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 645,714	\$ 708,101	\$ 631,446	\$ 632,370	\$ 772,193	\$ 943,450	\$171,257	22%
514000	OVERTIME, GENERAL EMPLOYEES	\$ 19,737	\$ 30,117	\$ 50,854	\$ 55,664	\$ 60,000	\$ 60,000	\$0	0%
514500	ON CALL / OT	\$ 5,240	\$ 2,223				\$ -	\$0 N/A	
521000	FICA & MEDICARE BENEFIT	\$ 47,576	\$ 51,362	\$ 50,795	\$ 49,470	\$ 59,073	\$ 72,174	\$13,101	22%
522000	PENSION BENEFIT GENERAL EMP	\$ 93,541	\$ 217,624	\$ 22,831	\$ 114,354	\$ 116,615	\$ 145,020	\$28,405	24%
523000	LIFE & HEALTH INSURANCE	\$ 113,689	\$ 110,089	\$ 108,274	\$ 79,320	\$ 128,524	\$ 151,548	\$23,024	18%
523002	HEALTH DEDUCTIBLE	\$ 3,315	\$ 1,733	\$ 3,497		\$ 2,500	\$ 2,500	\$0	0%
523003	HEALTH OUT OF POCKET	\$ 1,250		\$ 1,350		\$ 1,350	\$ 1,350	\$0	0%
523004	OPEB EXPENSE		\$ 4,161	\$ 3,016		\$ -	\$ -	\$0 N/A	
524000	WORKERS COMPENSATION INSURANCE	\$ 6,040	\$ 5,338	\$ 7,104	\$ 7,183	\$ 9,834	\$ 11,208	\$1,374	14%
524001	LTD	\$ 3,755	\$ 4,277	\$ 3,888	\$ 3,689	\$ 4,357	\$ 5,043	\$686	16%
525000	UNEMPLOYMENT COMPENSATION	\$ 1,746	\$ 734			\$ 1,062	\$ 1,062		
528000	PTO BUY BACK & PAYOUT	\$ 1,635	\$ 23,914	\$ 33,517	\$ 16,449	\$ 20,225	\$ 7,500	-\$12,725	-63%
TOTAL PERSONNEL SERVICES		\$ 943,238	\$ 1,159,672	\$ 916,571	\$ 958,499	\$ 1,175,733	\$ 1,400,854	\$ 225,121	19%
OPERATING EXPENDITURES									
531022	ENGINEERING-WORK PRODUCT	\$ 9,568	\$ 6,321	\$ 31,099	\$ 20,000	\$ 30,035	\$ 55,000	\$24,965	83%
531022-22039	ENGINEERING-WORK PRODUCT (AC Line Replacement)			\$ 25,387	\$ 18,250	\$ 20,000	\$ 350,000	\$330,000	1650%
531022-25011	ENGINEERING-WORK PRODUCT (GIS Updates)				\$ 16,008	\$ 26,035		-\$26,035	-100%
531022-25012	ENGINEERING-WORK PRODUCT (HWY 390)				\$ 8,480	\$ 10,000		-\$10,000	-100%
531022-25016	ENGINEERING-WORK PRODUCT (Belaire Fire Flow)				\$ 3,266	\$ 18,536		-\$18,536	-100%
531025	Utility Capacity Analysis Expense		\$ 13,010	\$ 7,543	\$ 5,000	\$ 8,901	\$ 40,000	\$31,099	349%
531041	COMPUTER SOFTWARE SUPPORT	\$ 3,134	\$ 2,699	\$ 2,058	\$ 500	\$ 500		-\$500	-100%
531043	REVENUE SUFFICIENCY ANALYSIS					\$ -	\$ 75,000	\$75,000	N/A
531081	PROFESSIONAL SERVICES-OTHER	\$ 26,263	\$ 5,998	\$ 3,987	\$ 7,011	\$ 7,599	\$ 6,000	-\$1,599	-21%
531081-25020	PROFESSIONAL SERVICES-OTHER (Comprehensive Plan)				\$ 28,650	\$ 31,300		-\$31,300	-100%
534000	CONTRACTUAL SERVICES	\$ 19,238	\$ 4,380	\$ 4,051	\$ 3,003	\$ 11,700	\$ 11,700	\$0	0%
534000-09002	CONTRACTUAL SERVICES (AMI)	\$ -				\$ -	\$ 12,000	\$12,000	N/A
534001	TESTING & ANALYSIS	\$ 27,224	\$ 22,870	\$ 37,237	\$ 17,156	\$ 30,000	\$ 45,000	\$15,000	50%
534001-21034	TESTING & ANALYSIS (Lead & Copper)	\$ 2,949	\$ 41,160		\$ 55,000	\$ 55,000		-\$55,000	-100%
534001-22007	TESTING & ANALYSIS (Lab Equipment)	\$ 48		\$ 1,858		\$ 5,000	\$ 5,000	\$0	0%
534001-22008	TESTING & ANALYSIS (UCMR 5)			\$ 1,422	\$ 1,422	\$ 9,500		-\$9,500	-100%
540000	TRAVEL & PER DIEM	\$ 3,533	\$ 2,144	\$ 1,234	\$ 6,636	\$ 7,973	\$ 2,500	-\$5,473	-69%
540001	TRAINING & CERTIFICATION	\$ 3,581	\$ 3,642	\$ 3,079	\$ 3,416	\$ 4,000	\$ 2,500	-\$1,500	-38%
541000	COMMUNICATIONS	\$ 10,840	\$ 8,530	\$ 10,423	\$ 8,018	\$ 9,190	\$ 12,000	\$2,810	31%
541001	INTERNET SERVICES	\$ 5,701	\$ 6,531	\$ 6,319	\$ 5,385	\$ 5,500	\$ 6,528	\$1,028	19%
542000	POSTAGE & COURIER SERVICE	\$ 3,587	\$ 2,641	\$ 1,761	\$ 734	\$ 2,500	\$ 1,500	-\$1,000	-40%
543000	UTILITIES	\$ 132,931	\$ 171,487	\$ 161,693	\$ 132,384	\$ 170,000	\$ 160,000	-\$10,000	-6%
543001	BAY COUNTY WATER CONTRACT	\$ 382,734	\$ 402,133	\$ 479,929	\$ 433,603	\$ 528,224	\$ 526,000	-\$2,224	0%
544000	RENTALS & LEASES	\$ 1,170	\$ 4,952	\$ 2,373	\$ 3,502	\$ 7,000	\$ 5,000	-\$2,000	-29%



WATER EXPENDITURES

401533 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
545000	INSURANCE, LIABILITY						\$ 101,000	\$101,000	N/A
546001	R & M VEHICLES	\$ 11,464	\$ 7,832	\$ 10,010	\$ 16,236	\$ 19,600	\$ 12,500	-\$7,100	-36%
546002	R & M BUILDING & GROUNDS	\$ 6,689	\$ 6,761	\$ 32,533	\$ 4,856	\$ 10,000	\$ 1,500	-\$8,500	-85%
546003	R & M MACHINERY & EQUIPMENT	\$ 20,054	\$ 10,019	\$ 52,792	\$ 51,769	\$ 85,000	\$ 100,000	\$15,000	18%
546003-09002	R & M MACHINERY & EQUIPMENT (AMI)	\$ 3,466	\$ 4,000	\$ 668			\$ 375,000	\$375,000	N/A
546004	R & M MECHANICAL	\$ 4,666	\$ 1,082	\$ 2,300	\$ 3,361	\$ 3,361	\$ 50,000	\$46,639	1388%
546009	R & M INFRASTRUCTURE	\$ 14,766	\$ 100	\$ 69,647	\$ 22,186	\$ 34,134	\$ 50,000	\$15,866	46%
546009-21035	R & M INFRASTRUCTURE (Emergency Repairs)				\$ 59,345	\$ 70,000	\$ 50,000	-\$20,000	-29%
546009-22038	R & M INFRASTRUCTURE (Service line replacement)					\$ 43,270		-\$43,270	-100%
546009-25008	R & M INFRASTRUCTURE (Minge Branch)				\$ 38,969	\$ 38,989		-\$38,989	-100%
546009-25013	R & M INFRASTRUCTURE (Fire hydrant repair)					\$ 34,463		-\$34,463	-100%
546009-25016	R & M INFRASTRUCTURE (Belaire fire flow)					\$ 60,000		-\$60,000	-100%
546010	R & M INFRASTRUCTURE - Private Property		\$ 265	\$ 559	\$ 276	\$ 9,315	\$ 1,500	-\$7,815	-84%
549000	MISCELLANEOUS EXPENSE		\$ (74,278)	\$ 84,626	\$ (30,176)			\$0	N/A
549007	FEES BAD DEBT COLLECTION	\$ 2,652	\$ 2,036	\$ 788	\$ 1,252	\$ 3,000	\$ 3,000	\$0	0%
549010	BANK CHARGES	\$ 41,082	\$ 27,784	\$ 30,364	\$ 37,616	\$ 45,000	\$ 45,000	\$0	0%
550000	EXPENDABLE EQUIPMENT		\$ 4,696	\$ 17,041	\$ 38,928	\$ 16,362	\$ 15,000	-\$1,362	-8%
550000-09002	Expendable Equipment - AMI		\$ (5,685)		\$ 2,447	\$ 2,447	\$ 5,000	\$2,553	104%
550000-25014	EXPENDABLE EQUIPMENT				\$ 12,091	\$ 15,000		-\$15,000	-100%
551000	SUPPLIES, OFFICE	\$ 2,026	\$ 7,843	\$ 7,064	\$ 5,434	\$ 7,000	\$ 5,000	-\$2,000	-29%
552000	SUPPLIES, OPERATING	\$ 37,178	\$ 301,328	\$ 69,293	\$ 80,031	\$ 103,802	\$ 137,000	\$33,198	32%
552000-21025	SUPPLIES, OPERATING (Meter Inventory)	\$ 96,822	\$ 18,200	\$ 517,970	\$ 429,113	\$ 524,965	\$ 875,000	\$350,035	67%
552000-22006	SUPPLIES, OPERATING (Brass & Pipe)	\$ 33,105	\$ 8,689	\$ 23,165	\$ 33,073	\$ 29,595	\$ -	-\$29,595	-100%
552200	FUEL	\$ 26,568	\$ 26,215	\$ 31,293	\$ 22,863	\$ 20,000	\$ 27,500	\$7,500	38%
552300	UNIFORMS	\$ 2,888	\$ 735	\$ 2,450	\$ 5,813	\$ 3,700	\$ 6,318	\$2,618	71%
552500	CHLORINE & CHEMICALS	\$ 58,849	\$ 99,175	\$ 91,184	\$ 62,827	\$ 105,000	\$ 132,500	\$27,500	26%
554000	DUES/PUBLICATIONS/SUBSCRIPTION	\$ 577	\$ 5,299	\$ 4,110	\$ 6,843	\$ 5,860	\$ 8,750	\$2,890	49%
554000-09002	DUES/PUBLICATIONS/SUBSCRIPTION		\$ 19,940	\$ 24,876	\$ 28,981	\$ 20,000	\$ 25,000	\$5,000	25%
559000	DEPRECIATION	\$ 513,138	\$ 487,788	\$ 501,517		\$ 500,000	\$ 525,000	\$25,000	5%
563000-09002	AMI (Auto Meter Project)		\$ 3,523	\$ 4,701	\$ 76,160	\$ 90,035		-\$90,035	-100%
563000-22039	CAPITAL OUTLAY, IMPROVEMENTS (AC Line Replacement)				\$ 312,763	\$ 363,460		-\$363,460	-100%
563000-25015	CAPITAL OUTLAY, IMPROVEMENTS (Bradford Water Main)						\$ 300,000	\$300,000	N/A
563000-25016	CAPITAL OUTLAY, IMPROVEMENTS (Belaire Fire Flow)						\$ 75,000	\$75,000	N/A
563000-92535	CAPITAL OUTLAY, IMPROVEMENTS (Well #4 Rehab)	\$ 62,610			\$ 156,900	\$ 164,400		-\$164,400	-100%
564000	CAPITAL OUTLAY, EQUIPMENT (Misc)				\$ 112,830	\$ 112,830	\$ 237,500	\$124,670	110%
564500	VEHICLES		\$ 44,494	\$ 65,207	\$ 84,006	\$ 84,006	\$ 127,500	\$43,494	52%
571046	PRINCIPAL 15 CAP IMPRVMT BOND	\$ 47,500	\$ 50,000	\$ 52,500	\$ 52,500	\$ 52,500	\$ 55,000	\$2,500	5%
571048	PRINCIPAL 16 SALES TAX BOND	\$ 36,335	\$ 36,894	\$ 38,012	\$ 38,012	\$ 38,012	\$ 38,571	\$559	1%
571090	SRF LOAN PRINCIPAL	\$ 159,096	\$ 161,186	\$ 163,304	\$ 165,450	\$ 165,450	\$ 167,625	\$2,175	1%
572046	INTEREST 15 CAP IMPRVMT BOND	\$ 27,637	\$ 26,288	\$ 24,338	\$ 22,763	\$ 22,763	\$ 20,613	-\$2,151	-9%
572048	INTEREST 16 SALES TAX	\$ 4,666	\$ 4,041	\$ 3,409	\$ 2,905	\$ 2,905	\$ 2,178	-\$727	-25%



WATER EXPENDITURES

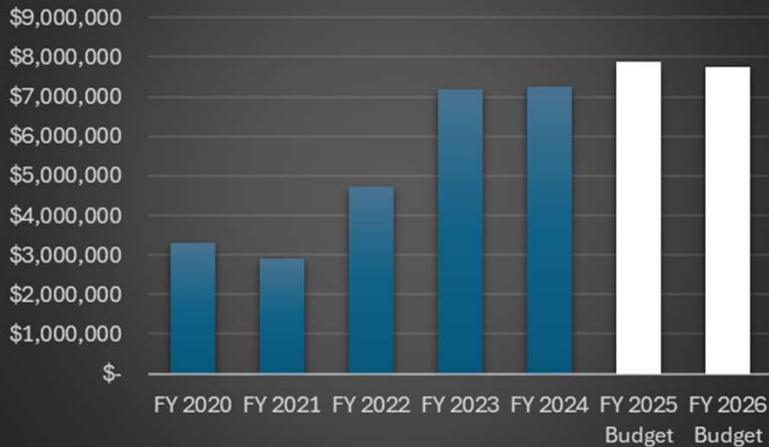
401533 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
572090	SRF LOAN INTEREST	\$ 40,973	\$ 38,071	\$ 37,556	\$ 35,139	\$ 35,139	\$ 32,965	-\$2,174	-6%
573000	AGENCY FEES				\$ 500			\$0	N/A
573019	AGENCY FEES					\$ 500		-\$500	-100%
573046	ISSUANCE COSTS 15 CAP IMP BOND	\$ 279	\$ 279	\$ 279		\$ 278	\$ 279	\$1	0%
573047	AGENCY FEES 15 CAP IMPRV BOND	\$ 403	\$ 403	\$ 428	\$ 403	\$ 428	\$ 428	\$0	0%
573049	AGENCY FEES 16 SALES TAX BOND	\$ 375	\$ 375		\$ 375	\$ 375	\$ 375	\$0	0%
591000	INDIRECT ALLOCATION	\$ 576,226	\$ 425,018	\$ 393,262	\$ 556,261	\$ 667,513	\$ 895,191	\$227,678	34%
599000	BAD DEBT	\$ 78,370	\$ 12,574	\$ 16,731		\$ 40,000	\$ 40,000	\$0	0%
599099	RESERVE					\$ 140,778		-\$140,778	-100%
TOTAL OPERATING EXPENDITURES		\$ 5,164,309	\$ 2,701,289	\$ 5,053,378	\$ 3,328,523	\$ 4,789,728	\$ 5,860,520	\$ 1,070,792	22%
TOTAL WATER		\$ 6,107,546	\$ 3,860,961	\$ 5,969,949	\$ 4,287,021	\$ 5,965,461	\$ 7,261,373	\$ 1,295,913	22%



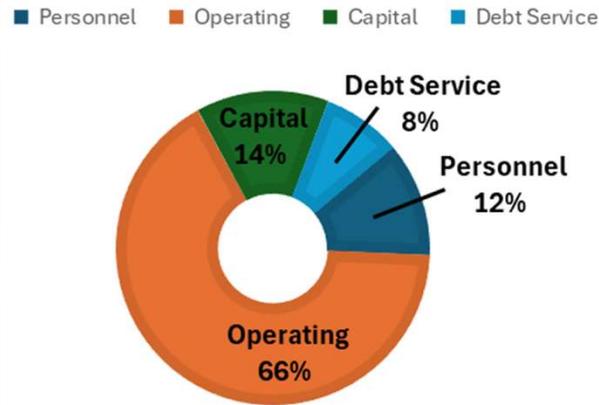
Budget FY 2026

Sewer 402

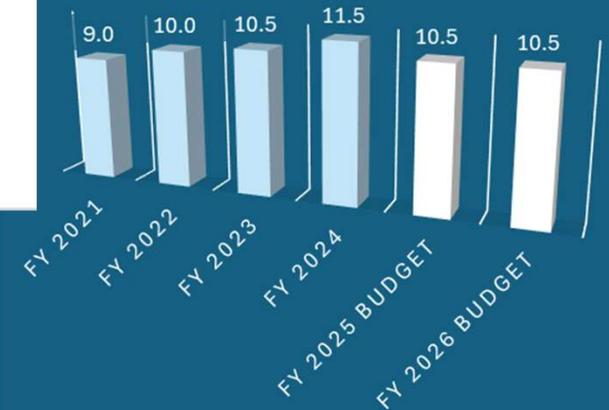
Budget Comparative



FY 2026 BUDGET



POSITIONS





SEWER EXPENDITURES

402535 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 414,595	\$ 361,254	\$ 394,346	\$ 304,678	\$ 526,998	\$ 573,706	\$46,708	9%
514000	OVERTIME, GENERAL EMPLOYEES	\$ 43,678	\$ 32,369	\$ 58,341	\$ 33,550	\$ 33,000	\$ 50,000	\$17,000	52%
514500	ON CALL / OT	\$ 6,066	\$ 870				\$ -	\$0	N/A
521000	FICA & MEDICARE BENEFIT	\$ 33,769	\$ 28,082	\$ 33,420	\$ 24,343	\$ 40,315	\$ 39,960	-\$355	-1%
522000	PENSION BENEFIT GENERAL EMP	\$ 57,138	\$ 53,921	\$ 80,730	\$ 51,994	\$ 78,269	\$ 86,231	\$7,962	10%
523000	LIFE & HEALTH INSURANCE	\$ 81,727	\$ 70,139	\$ 74,444	\$ 50,064	\$ 98,161	\$ 123,692	\$25,531	26%
523002	HEALTH DEDUCTIBLE				\$ 2,500			\$0	N/A
523003	HEALTH OUT OF POCKET				\$ 1,350			\$0	N/A
523004	OPEB EXPENSE			\$ 3,374				\$0	N/A
524000	WORKERS COMPENSATION INSURANCE	\$ 4,493	\$ 3,584	\$ 3,338	\$ 4,632	\$ 6,711	\$ 6,815	\$104	2%
524001	LTD	\$ 2,420	\$ 2,133	\$ 2,358	\$ 1,584	\$ 2,477	\$ 2,919	\$442	18%
525000	UNEMPLOYMENT COMPENSATION		\$ 3,025			\$ 7,179		-\$7,179	-100%
528000	PTO BUY BACK & PAYOUT	\$ 7,389	\$ 13,083	\$ 19,565	\$ 7,350	\$ 5,000	\$ 7,500	\$2,500	50%
	TOTAL PERSONNEL SERVICES	\$ 651,276	\$ 568,460	\$ 669,914	\$ 482,046	\$ 798,110	\$ 890,824	\$ 92,714	12%
OPERATING EXPENDITURES									
531022	ENGINEERING-WORK PRODUCT	\$ 103,545	\$ 14,225		\$ 25,874	\$ 27,000	\$ 7,500	-\$19,500	-72%
531022-23013	ENGINEERING-WORK PRODUCT (Mill Bayou 390 bridge)		\$ 87,683	\$ 18,940	\$ 4,290	\$ 10,110		-\$10,110	-100%
531022-23015	ENGINEERING-WORK PRODUCT (Awt Expansion Impact Fees)			\$ 24,750	\$ 67,708	\$ 250,000	\$ 300,000	\$50,000	20%
531022-25010	ENGINEERING-WORK PRODUCT (Consent Order)					\$ 30,000		-\$30,000	-100%
531043	REVENUE SUFFICIENCY ANALYSIS	\$ -	\$ -			\$ -	\$ 75,000	\$75,000	N/A
531081	PROFESSIONAL SERVICES-OTHER	\$ 12,320	\$ 17,604	\$ 15,060	\$ 38,943	\$ 20,000	\$ 72,650	\$52,650	263%
531081-21035	PROF SERVICES-OTHER (Emergency Repairs)	\$ 14,229	\$ 105,179	\$ 63,431	\$ 16,850	\$ 75,000	\$ 75,000	\$0	0%
534000	CONTRACTUAL SERVICES	\$ 64,200	\$ 385	\$ 210	\$ 363	\$ 1,000	\$ 1,000	\$0	0%
534001	TESTING & ANALYSIS	\$ 62,711	\$ 72,572	\$ 57,180	\$ 43,513	\$ 60,000	\$ 60,000	\$0	0%
534001-22007	TESTING & ANALYSIS (Lab & Equipment)	\$ 3,024	\$ 2,046	\$ 5,004	\$ 3,911	\$ 5,000	\$ -	-\$5,000	-100%
534005	SLUDGE REMOVAL	\$ 280,646	\$ 598,963	\$ 270,080	\$ 470,200	\$ 480,000	\$ 500,000	\$20,000	4%
540000	TRAVEL & PER DIEM	\$ 1,347	\$ 86	\$ 294			\$ 2,500	\$2,500	N/A
540001	TRAINING & CERTIFICATION	\$ 1,768	\$ 786	\$ 50	\$ 610	\$ 2,500	\$ 3,000	\$500	20%
541000	COMMUNICATIONS	\$ 2,356	\$ 3,371	\$ 1,614	\$ 2,289	\$ 2,190	\$ 3,000	\$810	37%
541001	INTERNET SERVICES	\$ 2,897	\$ 3,741	\$ 3,771	\$ 3,295	\$ 3,000	\$ 3,500	\$500	17%
542000	POSTAGE & COURIER SERVICE	\$ -	\$ 532	\$ 791	\$ 3,206	\$ 4,500	\$ 7,000	\$2,500	56%
543000	UTILITIES	\$ 398,624	\$ 458,104	\$ 426,692	\$ 321,072	\$ 400,000	\$ 379,000	-\$21,000	-5%
544000	RENTALS & LEASES	\$ 1,186	\$ 2,508	\$ 6,894	\$ 4,189	\$ 8,000	\$ 12,500	\$4,500	56%
545000	INSURANCE, LIABILITY	\$ -	\$ 6,060	\$ 6,642	\$ 5,565	\$ 6,500	\$ 123,500	\$117,000	1800%
546001	R & M VEHICLES	\$ 7,092	\$ 3,822	\$ 6,437	\$ 12,485	\$ 16,000	\$ 15,000	-\$1,000	-6%
546002	R & M BUILDING & GROUNDS	\$ 13,922	\$ 10,481	\$ 23,070	\$ 27,315	\$ 65,180	\$ 75,000	\$9,820	15%
546003	R & M MACHINERY & EQUIPMENT	\$ 53,777	\$ 79,572	\$ 122,463	\$ 110,893	\$ 111,439	\$ 150,000	\$38,561	35%
546003-25003	R & M MACHINERY & EQUIPMENT (Sodium Hypochlorite System)				\$ 33,500	\$ 34,500		-\$34,500	-100%
546004	R & M MECHANICAL	\$ 26,639	\$ 26,518	\$ 31,047	\$ 54,236	\$ 110,000	\$ 75,000	-\$35,000	-32%
546009	R & M INFRASTRUCTURE			\$ 38,274	\$ 13,943	\$ 30,000	\$ 50,000	\$20,000	67%



SEWER EXPENDITURES

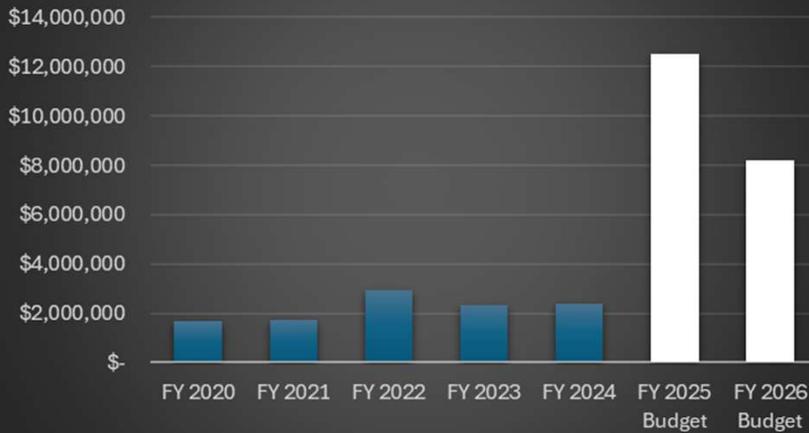
402535 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
546009-25002	R & M INFRASTRUCTURE (LS Rehab)				\$ 125,914	\$ 125,377	\$ 750,000	\$624,623	498%
546009-25008	R & M INFRASTRUCTURE (Minge Branch)				\$ 27,023	\$ 27,100		-\$27,100	-100%
546010	R & M PRIVATE PROPERTY		\$ 2,800	\$ 315	\$ 6,694	\$ 1,564	\$ 5,000	\$3,436	220%
549000	MISCELLANEOUS EXPENSE			\$ 35,199	\$ (101,693)			\$0 N/A	
549010	BANK CHARGES	\$ 35,011	\$ 43,017	\$ 60,428	\$ 45,845	\$ 54,000	\$ 45,000	-\$9,000	-17%
550000	EXPENDABLE EQUIPMENT		\$ 32,191	\$ 6,667	\$ 30,617	\$ 27,500	\$ 30,000	\$2,500	9%
551000	SUPPLIES, OFFICE	\$ 1,400	\$ 873	\$ 2,597	\$ 4,020	\$ 4,015	\$ 2,500	-\$1,515	-38%
552000	SUPPLIES, OPERATING	\$ 37,270	\$ -	\$ 34,397	\$ 24,083	\$ 30,000	\$ 25,000	-\$5,000	-17%
552200	FUEL	\$ 20,302	\$ 19,401	\$ 17,349	\$ 17,950	\$ 18,500	\$ 22,500	\$4,000	22%
552300	UNIFORMS	\$ 2,178	\$ 1,937	\$ 2,464	\$ 2,973	\$ 5,000	\$ 3,861	-\$1,139	-23%
552500	CHLORINE & CHEMICALS	\$ 97,352	\$ 160,772	\$ 166,667	\$ 161,870	\$ 200,000	\$ 205,000	\$5,000	3%
554000	DUES/PUBLICATIONS/SUBSCRIPTION	\$ -	\$ 103	\$ -	\$ 136	\$ 12	\$ 12	\$0	0%
559000	DEPRECIATION EXPENSE	\$ 964,951	\$ 965,750	\$ 983,456	\$ -	\$ 975,000	\$ 990,000	\$15,000	2%
563000	CAPITAL OUTLAY, IMPROVEMENTS	\$ (902)				\$ 5,799	\$ -	-\$5,799	-100%
563000-22017	CAPITAL OUTLAY, IMPROVEMENTS (Lift Station Generators) HMGP Project	\$ 7,050	\$ 16,000	\$ 70,020	\$ 82,350	\$ 333,237		-\$333,237	-100%
563000-22024	CAPITAL OUTLAY, IMPROVEMENTS (Mill Bayou Reuse Pump Station) ARPA Project	\$ 92,882	\$ 113,455	\$ 26,039	\$ 33,207		\$ -	\$0 N/A	
563000-23013	CAPITAL OUTLAY, IMPROVEMENTS (Phase 4) Mill Bayou Bridge			\$ 944,311	\$ 2,976	\$ 23,331	\$ -	-\$23,331	-100%
563000-24009	CAPITAL OUTLAY, IMPROVEMENTS (Pond liner)				\$ 189,000	\$ 189,000		-\$189,000	-100%
563000-25001	SCADA					\$ 687,455	\$ 300,000	-\$387,455	-56%
564000	CAPITAL OUTLAY, EQUIPMENT (misc.)	\$ -	\$ 0	\$ 101,803	\$ 453,053	\$ 1,037,054	\$ 415,000	-\$622,054	-60%
564500	VEHICLES (non CDL vac truck)	\$ 2,593			\$ 48,387	\$ 48,387	\$ 320,000	\$271,613	561%
571046	PRINCIPAL 15 CAP IMPRVMT BOND		\$ 50,000	\$ 52,500	\$ 52,500	\$ 52,500	\$ 55,000	\$2,500	5%
571048	PRINCIPAL 16 SALES TAX BOND		\$ 152,526	\$ 157,148	\$ 157,148	\$ 157,148	\$ 159,459	\$2,311	1%
571090	SRF LOAN PRINCIPAL		\$ 157,035	\$ 158,499	\$ 159,977	\$ 320,697	\$ 323,686	\$2,989	1%
572046	INTEREST 15 CAP IMPRVMT BOND	\$ 27,637	\$ 26,288	\$ 24,338	\$ 22,763	\$ 22,763	\$ 20,613	-\$2,151	-9%
572048	INTEREST 16 SALES TAX	\$ 19,289	\$ 16,707	\$ 14,094	\$ 12,011	\$ 12,011	\$ 9,003	-\$3,008	-25%
572090	SRF LOAN INTEREST	\$ 59,265	\$ 56,358	\$ 53,423	\$ 25,603	\$ 50,462	\$ 47,472	-\$2,990	-6%
573000	AGENCY FEES				\$ 500	\$ 500		-\$500	-100%
573047	AGENCY FEES 15 CAP IMPRV BOND	\$ 403	\$ 403	\$ 428	\$ 403	\$ 403	\$ 403	\$0	0%
573049	AGENCY FEES 16 SALES TAX BOND	\$ 375	\$ 375		\$ 375	\$ 375	\$ 375	\$0	0%
573053	AGENCY FEES 17 CAP IMPRV BOND	\$ 375	\$ 375	\$ 750		\$ 375	\$ 375	\$0	0%
591000	INDIRECT ALLOCATION	\$ 551,038	\$ 790,026	\$ 947,954	\$ 685,220	\$ 822,264	\$ 932,134	\$109,870	13%
599000	BAD DEBT	\$ 60,042	\$ 12,632	\$ 18,085		\$ 20,000	\$ 20,000	\$0	0%
599099	RESERVE					\$ 87,075		-\$87,075	-100%
TOTAL OPERATING EXPENDITURES		\$8,962,001	\$6,607,046	\$6,593,619	\$3,535,155	\$7,090,823	\$6,672,542	-\$418,281	-6%
TOTAL SEWER		\$9,613,277	\$7,175,506	\$7,263,533	\$4,017,202	\$7,888,933	\$7,563,367	-\$325,567	-4%



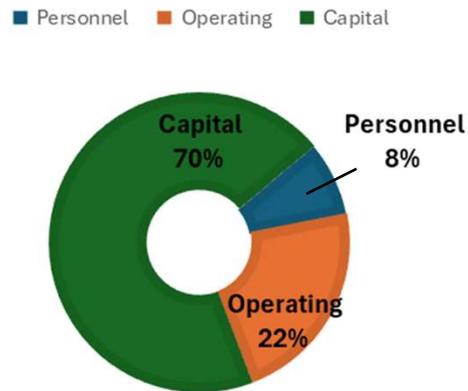
Budget FY 2026

Stormwater 404

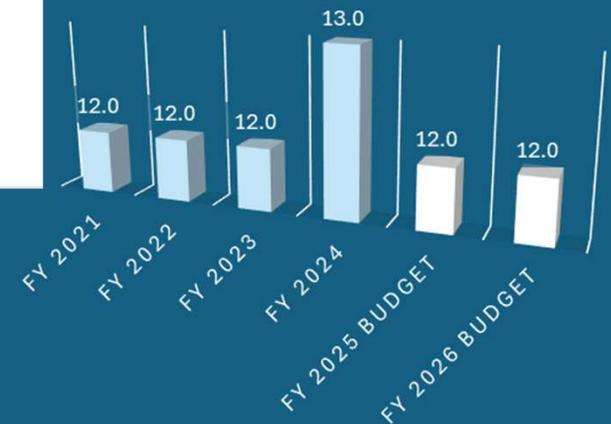
Budget Comparative



FY 2026 BUDGET



POSITIONS





STORMWATER EXPENDITURES

404538 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 403,683	\$ 419,316	\$ 484,671	\$ 498,526	\$ 612,965	\$ 442,304	-\$170,661	-28%
514000	OVERTIME, GENERAL EMPLOYEES	\$ 4,351	\$ 6,360	\$ 7,833	\$ 15,581	\$ 12,000	\$ 8,500	-\$3,500	-29%
514500	ON CALL / OT	\$ 3,351				\$ 2,000		-\$2,000	-100%
521000	FICA & MEDICARE BENEFIT	\$ 29,662	\$ 29,361	\$ 35,403	\$ 37,098	\$ 46,892	\$ 33,836	-\$13,056	-28%
522000	PENSION BENEFIT GENERAL EMP	\$ 47,942	\$ 130,056	\$ 13,036	\$ 59,273	\$ 67,709	\$ 54,141	-\$13,568	-20%
523000	LIFE & HEALTH INSURANCE	\$ 69,698	\$ 61,509	\$ 92,660	\$ 80,648	\$ 112,404	\$ 103,050	-\$9,354	-8%
523002	HEALTH DEDUCTIBLE	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ 0	0%
523003	HEALTH OUT OF POCKET	\$ -	\$ 1,350	\$ 1,350	\$ -	\$ 1,350	\$ 1,350	\$ 0	0%
523004	OPEB EXPENSE		\$ 2,233	\$ 14,664				\$ 0	N/A
524000	WORKERS COMPENSATION INSURANCE	\$ 5,200	\$ 3,501	\$ 3,059	\$ 4,799	\$ 7,806	\$ 5,033	-\$2,773	-36%
524001	LTD	\$ 2,382	\$ 2,685	\$ 3,158	\$ 2,842	\$ 3,562	\$ 2,512	-\$1,050	-29%
526000	OTHER POSTEMPLOYMENT BENEFITS	\$ -				\$ -	\$ -	\$ 0	N/A
528000	PTO BUY BACK & PAYOUT	\$ 1,335	\$ 2,135	\$ 5,283	\$ 2,485	\$ 5,000	\$ 5,000	\$ 0	0%
TOTAL PERSONNEL SERVICES		\$ 567,604	\$ 661,007	\$ 663,617	\$ 701,252	\$ 874,188	\$ 658,226	\$ (215,962)	-25%
OPERATING EXPENDITURES									
531022	ENGINEERING-WORK PRODUCT	\$ 25,094	\$ 9,935	\$ 11,020	\$ 2,203	\$ 25,000	\$ 5,000	-\$20,000	-80%
531022-25004	ENGINEERING-WORK PRODUCT (Aberdeen Pkwy)				\$ 84,310	\$ 89,400		-\$89,400	-100%
531022-25025	ENGINEERING-WORK PRODUCT (24th St Box Culvert)						\$ 65,352	\$65,352	N/A
531022-25026	ENGINEERING-WORK PRODUCT (Arthur Drive)						\$ 50,872	\$50,872	N/A
531043	REVENUE SUFFICIENCY ANALYSIS	\$ -	\$ 54,690	\$ 23,229	\$ 32,425	\$ 50,415		-\$50,415	-100%
531081	PROFESSIONAL SERVICES-OTHER	\$ -	\$ 2,000	\$ 7,200		\$ 5,000		-\$5,000	-100%
531082	PROFESSIONAL SERVICES-Premitting			\$ 950	\$ 1,150	\$ 5,000	\$ 5,000	\$ 0	0%
534000	CONTRACTUAL SERVICES	\$ 11,047	\$ 1,989		\$ 78	\$ 78	\$ 78	\$ 0	0%
540000	TRAVEL & PER DIEM	\$ 3,222	\$ 1,467	\$ 1,415	\$ 60	\$ 1,500	\$ 2,000	\$ 500	33%
540001	TRAINING & CERTIFICATION	\$ 3,441	\$ 1,907		\$ 100	\$ 4,500	\$ 4,500	\$ 0	0%
541000	COMMUNICATIONS	\$ 1,132	\$ 1,780	\$ 1,029	\$ 1,503	\$ 2,750	\$ 2,250	-\$500	-18%
544000	RENTALS & LEASES	\$ 6,855	\$ 2,490	\$ 1,942	\$ 6,556	\$ 7,500	\$ 7,500	\$ 0	0%
544001	UNIFORM RENTAL			\$ (1)				\$ 0	N/A
545000	INSURANCE, LIABILITY						\$ -	\$ 0	N/A
546001	R & M VEHICLES	\$ 10,123	\$ 7,164	\$ 21,296	\$ 8,871	\$ 12,000	\$ 10,000	-\$2,000	-17%
546003	R & M MACHINERY & EQUIPMENT	\$ 13,599	\$ 12,437	\$ 20,794	\$ 14,071	\$ 18,000	\$ 30,000	\$12,000	67%
546009	R & M INFRASTRUCTURE	\$ 272,220	\$ 168,079	\$ 238,095	\$ 162,221	\$ 280,600	\$ 1,000,000	\$719,400	256%
549000	MISCELLANEOUS EXPENSE		\$ (4,306)	\$ 2,373	\$ 127			\$ 0	N/A
549010	BANK CHARGES	\$ 14,515	\$ 35,246	\$ 34,530	\$ 16,793	\$ 23,000	\$ 36,000	\$13,000	57%
550000	EXPENDABLE EQUIPMENT		\$ 8,596	\$ 2,551	\$ 7,599	\$ 7,500	\$ 10,000	\$2,500	33%
551000	SUPPLIES, OFFICE	\$ 706	\$ 584	\$ 565	\$ 1,738	\$ 6,501	\$ 5,000	-\$1,501	-23%
552000	SUPPLIES, OPERATING	\$ 60,262	\$ 77,475	\$ 67,840	\$ 103,399	\$ 122,482	\$ 150,000	\$27,518	22%
552200	FUEL	\$ 36,297	\$ 29,855	\$ 23,894	\$ 27,556	\$ 28,000	\$ 40,000	\$12,000	43%
552300	UNIFORMS	\$ 4,276	\$ 4,163	\$ 1,555	\$ 3,972	\$ 3,000	\$ 5,000	\$2,000	67%
559000	DEPRECIATION EXPENSE	\$ 297,427	\$ 308,348	\$ 457,017		\$ 430,000	\$ 460,000	\$30,000	7%
563000-22012	CAPITAL OUTLAY, IMPROVEMENTS (Leg-Storm)	\$ 13,800	\$ 484,371	\$ 213,334	\$ 19,450	\$ 234,000	\$ 224,000	-\$10,000	-4%
563000-22026	CAPITAL OUTLAY, IMPROVEMENTS (11th St HMGP)		\$ 116,206		\$ 9,616	\$ 9,616		-\$9,616	-100%

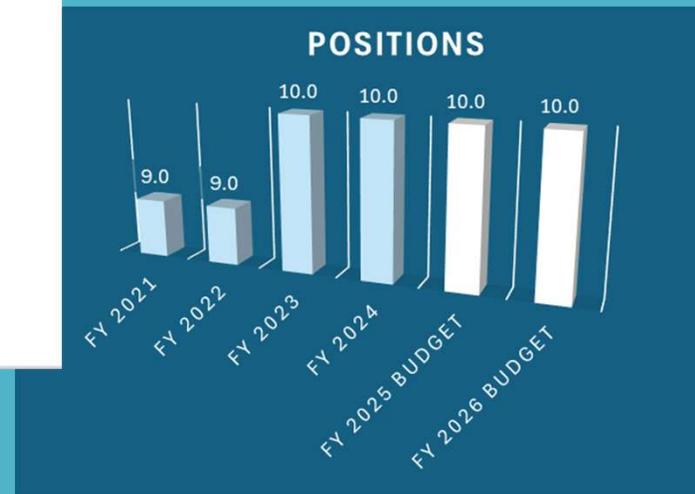
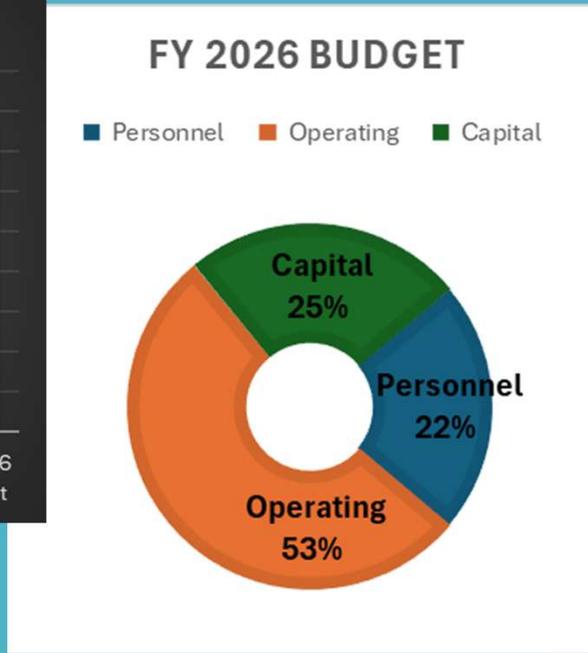
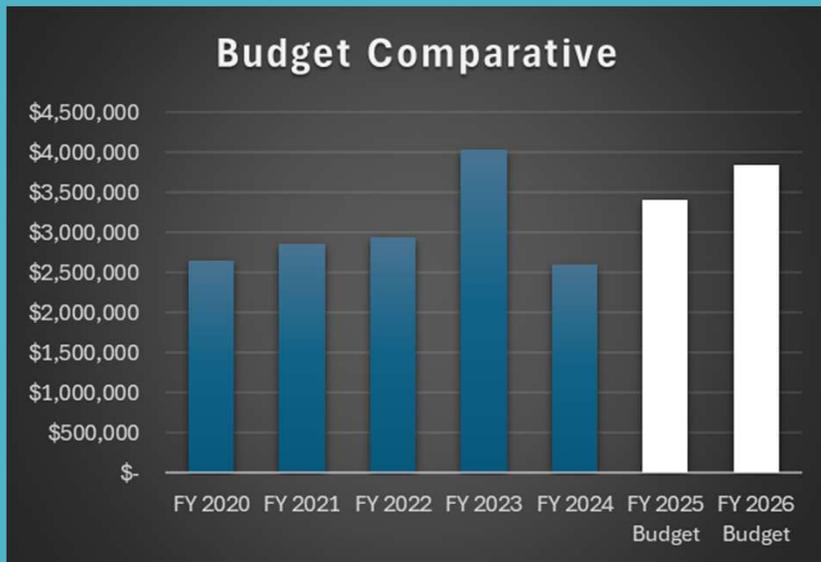


STORMWATER EXPENDITURES

404538 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
563000-22027	CAPITAL OUTLAY, IMPROVEMENTS (Acme Lane HMGP)		\$ 50,887	\$ 9,463	\$ 6,000			\$0	N/A
563000-22028	CAPITAL OUTLAY, IMPROVEMENTS (Bradley Cir HMGP)		\$ 40,554	\$ 6,616	\$ 9,000			\$0	N/A
563000-22029	CAPITAL OUTLAY, IMPROVEMENTS (Dundee Lane HMGP)		\$ 59,750		\$ 6,645	\$ 6,645		-\$6,645	-100%
563000-22030	CAPITAL OUTLAY, IMPROVEMENTS (Pine Forest HMGP)		\$ 115,824	\$ 56,476	\$ 20,295	\$ 9,264		-\$9,264	-100%
563000-22031	CAPITAL OUTLAY, IMPROVEMENTS (Wyoming Ave HMGP)		\$ 67,331		\$ 3,544	\$ 3,544		-\$3,544	-100%
563000-22032	CAPITAL OUTLAY, IMPROVEMENTS (W 10th St Infr Improve)								
563000-22032	CDBG DR		\$ 73,614	\$ 453,188	\$ 241,763	\$ 5,222,883	\$ 4,751,435	-\$471,448	-9%
563000-25004	CAPITAL OUTLAY, IMPROVEMENTS (Abredeeen Parkway)								
563000-25004	Impact Fees FY 2025 only				\$ 8,240	\$ 87,900		-\$87,900	-100%
563000	CAPITAL OUTLAY, IMPROVEMENTS (1208 Carolina easement)						\$ 21,200	\$21,200	N/A
564000	CAPITAL OUTLAY, EQUIPMENT (Bush Axe) Impact Fees				\$ 251,227	\$ 262,518	\$ -	-\$262,518	-100%
564000	CAPITAL OUTLAY, EQUIPMENT (Front end Loader)						\$ 250,000	\$250,000	N/A
564000	CAPITAL OUTLAY, EQUIPMENT (Trailer)						\$ 17,500	\$17,500	N/A
571013	PRINCIPAL 17TH ST DITCH			\$ 139,966	\$ 4,327,323	\$ 4,327,322	\$ -	-\$4,327,322	-100%
572013	INTEREST 17 DITCH	\$ 119,240	\$ 115,832	\$ 114,323	\$ 27,511	\$ 27,511	\$ -	-\$27,511	-100%
591000	INDIRECT ALLOCATION	\$ 228,271	\$ 646,026	\$ 541,189	\$ 251,767	\$ 302,120	\$ 400,211	\$98,091	32%
599000	BAD DEBT	\$ 10,035	\$ 10			\$ 5,000	\$ 5,000	\$0	0%
TOTAL OPERATING EXPENDITURES		\$ 2,343,960	\$ 1,658,681	\$ 1,705,507	\$ 5,657,112	\$ 11,620,549	\$ 7,557,897	\$ (4,062,652)	-35%
TOTAL STORMWATER		\$ 2,911,564	\$ 2,319,688	\$ 2,369,124	\$ 6,358,364	\$ 12,494,737	\$ 8,216,123	\$ (4,278,614)	-34%



Budget FY 2026 Sanitation 405





SANITATION EXPENDITURES

405534 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
PERSONNEL SERVICES									
512000	SALARIES-GENERAL EMPLOYEES	\$ 333,113	\$ 378,403	\$ 446,861	\$ 401,065	\$ 485,268	\$ 578,610	\$93,342	19%
514000	OVERTIME, GENERAL EMPLOYEES	\$ 8,155	\$ 13,275	\$ 27,792	\$ 35,757	\$ 38,000	\$ 30,000	-\$8,000	-21%
514500	ON CALL / OT						\$ 4,000	\$4,000	N/A
521000	FICA & MEDICARE BENEFIT	\$ 24,133	\$ 26,270	\$ 33,781	\$ 32,220	\$ 37,187	\$ 44,264	\$7,077	19%
522000	PENSION BENEFIT GENERAL EMP	\$ 52,928	\$ 127,609	\$ 58,003	\$ 72,670	\$ 75,055	\$ 87,011	\$11,956	16%
523000	LIFE & HEALTH INSURANCE	\$ 82,337	\$ 84,203	\$ 77,619	\$ 46,799	\$ 81,823	\$ 96,227	\$14,404	18%
523002	HEALTH DEDUCTIBLE	\$ 1,250				\$ 4,000	\$ 4,000	\$0	0%
523003	HEALTH OUT OF POCKET	\$ 2,600				\$ 2,600	\$ 2,600	\$0	0%
523004	OPEB EXPENSE		\$ 4,123	\$ (945)				\$0	N/A
524000	WORKERS COMPENSATION INSURANCE	\$ 4,971	\$ 2,969	\$ 4,486	\$ 4,713	\$ 6,190	\$ 6,873	\$683	11%
524001	LTD	\$ 2,017	\$ 2,358	\$ 2,850	\$ 2,264	\$ 3,004	\$ 1,717	-\$1,287	-43%
526000	OTHER POSTEMPLOYMENT BENEFITS	\$ -				\$ -	\$ -	\$0	N/A
525000	UNEMPLOYMENT COMPENSATION		\$ 1,100					\$0	N/A
528000	PTO BUY BACK & PAYOUT	\$ 4,686	\$ 763	\$ 4,209	\$ 9,452	\$ 16,825	\$ 10,000	-\$6,825	-41%
TOTAL PERSONNEL SERVICES		\$ 516,190	\$ 641,074	\$ 654,657	\$ 604,939	\$ 749,952	\$ 865,301	\$ 115,349	15%
OPERATING EXPENDITURES									
534000	CONTRACTUAL SERVICES	\$ 33,108	\$ 49,821	\$ 33,725	\$ 9,053	\$ 47,500	\$ 50,000	\$2,500	5%
534003	TIPPING FEES GARBAGE	\$ 398,946	\$ 397,642	\$ 379,902	\$ 357,118	\$ 375,000	\$ 375,000	\$0	0%
534006	COMMERCIAL GARBAGE CONTRACT	\$ 558,508	\$ 490,740	\$ 706,617	\$ 583,123	\$ 668,000	\$ 720,000	\$52,000	8%
540000	TRAVEL & PER DIEM			\$ 3,131			\$ 2,000	\$2,000	N/A
540001	TRAINING & CERTIFICATION	\$ -	\$ 2,985	\$ 1,845	\$ 83	\$ 7,000	\$ 15,000	\$8,000	114%
541000	COMMUNICATIONS	\$ 975	\$ 1,206	\$ 1,363	\$ 2,636	\$ 2,996	\$ 2,000	-\$996	-33%
541001	INTERNET SERVICES				\$ 5,594	\$ 6,500	\$ 6,500	\$0	0%
543000	UTILITIES	\$ -	\$ 21		\$ 14,428	\$ 20,000	\$ 20,000	\$0	0%
544000	RENTALS & LEASES			\$ 97,467	\$ 179,756	\$ 205,620	\$ 115,000	-\$90,620	-44%
545000	INSURANCE, LIABILITY						\$ 44,000	\$44,000	N/A
546001	R & M VEHICLES	\$ 116,285	\$ 138,759	\$ 115,855	\$ 54,523	\$ 72,500	\$ 60,000	-\$12,500	-17%
546002	R & M BUILDINGS & GROUNDS		\$ 2,892	\$ (36)		\$ -	\$ 1,500	\$1,500	N/A
546003	R & M MACHINERY & EQUIPMENT	\$ 7,515	\$ 3,517	\$ 1,780	\$ 712	\$ 2,000	\$ 2,500	\$500	25%
546010	R & M PRIVATE PROPERTY	\$ 1,264	\$ 33	\$ 66		\$ 1,000	\$ 1,500	\$500	50%
549010	BANK CHARGES	\$ 16,780	\$ 13,687	\$ 12,750	\$ 22,800	\$ 27,000	\$ 20,000	-\$7,000	-26%
550000	EXPENDABLE EQUIPMENT		\$ 399		\$ 262	\$ 262	\$ 750	\$488	186%
551000	SUPPLIES, OFFICE		\$ 4,246	\$ 2,438	\$ 3,882	\$ 2,001	\$ 500	-\$1,501	-75%
552000	SUPPLIES, OPERATING	\$ 51,842	\$ 46,763	\$ 50,409	\$ 34,509	\$ 31,448	\$ 40,000	\$8,552	27%
552200	FUEL	\$ 116,927	\$ 95,544	\$ 96,325	\$ 69,878	\$ 81,000	\$ 84,000	\$3,000	4%



SANITATION EXPENDITURES

405534 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
552300	UNIFORMS	\$ 2,766	\$ 1,310	\$ 1,335	\$ 3,573	\$ 4,500	\$ 3,000	-\$1,500	-33%
559000	DEPRECIATION EXPENSE	\$ 145,742	\$ 251,822	\$ 238,075		\$ 265,000	\$ 265,000	\$0	0%
564000	CAPITAL OUTLAY, EQUIPMENT (Wash Rack)			\$ 17,291	\$ 422,099	\$ 422,099	\$ 17,500	-\$404,599	-96%
564500	VEHICLES (1 Side Loader, 1 Knuckle Boom)	\$ -	\$ -	\$ (37,400)		\$ -	\$ 680,000	\$680,000	N/A
591000	INDIRECT ALLOCATION	\$ 264,055	\$ 251,241	\$ 199,036	\$ 340,945	\$ 409,134	\$ 478,421	\$69,287	17%
599000	BAD DEBT	\$ 45,921	\$ 8,889	\$ 10,268		\$ 10,000	\$ 10,000	\$0	0%
599099	RESERVE							\$0	N/A
TOTAL OPERATING EXPENDITURES		\$ 2,427,038	\$ 3,395,033	\$ 1,954,894	\$ 2,104,972	\$ 2,660,560	\$ 3,014,171	\$ 353,611	13%
TOTAL SANITATION		\$ 2,943,228	\$ 4,036,107	\$ 2,609,552	\$ 2,709,911	\$ 3,410,512	\$ 3,879,472	\$ 468,960	14%



Enterprise Impact Fees

ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
OPERATING EXPENDITURES								
501533 Water Impact						\$ -	\$0	N/A
502535 ENGINEERING-WORK PRODUCT (Awt Expansion Impact Fees)					\$ 250,000	\$ 300,000	\$50,000	20%
502535 SCADA					\$ 550,000	\$ -	-\$550,000	-100%
502535 CAPITAL OUTLAY, EQUIPMENT (Lift Station pumps)							\$0	N/A
564000 CAPITAL OUTLAY, EQUIPMENT (Screw Press) Impact Fees					\$ 500,000			
CAPITAL OUTLAY, IMPROVEMENTS (Abredeem Parkway)								
504538 Impact Fees FY 2025 only					\$ 177,300		-\$177,300	-100%
504538 CAPITAL OUTLAY, EQUIPMENT (Bush Axe) Impact Fees			\$ 374,553		\$ 236,259	\$ -	-\$236,259	-100%
504538 CAPITAL OUTLAY, EQUIPMENT (Sand Bag Machine) Impact Fees					\$ 15,000		-\$15,000	-100%
504538 VEHICLES			\$ 50,000				\$0	N/A
599099 Water Impact Reserves			\$ 177,181		\$ 146,149	\$ 150,354	\$4,205	3%
599099 Sewer Impact Reserves			\$ 593,590		\$ 344,244	\$ 144,762	-\$199,482	-58%
599099 Stormwater Impact Reserves						\$ 59,673	\$59,673	N/A
TOTAL OPERATING EXPENDITURES	\$ -	\$ -	\$ 1,195,324	\$ -	\$ 2,218,952	\$ 654,788	\$ (1,064,164)	-70%
TOTAL ENTERPRISE FUND IMPACT FEES	\$ -	\$ -	\$ 1,195,324	\$ -	\$ 2,218,952	\$ 654,788	\$ (1,064,164)	-70%



DISASTER RECOVERY EXPEDITURES

101525 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
OPERATING EXPENDITURES									
531081-92501	Prof Svcs-City Hall	\$ 58,468		\$ 53,553		\$ 76,893		-\$76,893	-100%
531081-92521	PROF SERVICES-OTHER	\$ 74,018		\$ 69,483		\$ 33,247		-\$33,247	-100%
534000	CONTRACTUAL SERVICES	\$ 584,411	\$ 452,958	\$ 93,583	\$ 71,453	\$ 100,000	\$ 100,000	\$0	0%
546002-21049	R & M BUILDING & GROUNDS (Facilities Building)				\$ 8,285	\$ 5,181		-\$5,181	-100%
550000-21049	EXPENDABLE EQUIPMENT		\$ 2,466				\$ 50,000	\$50,000	N/A
562000-21049	CAPITAL OUTLAY, BUILDINGS (Sports Complex PH 3 Facilities Bldg.)	\$ 14,379	\$ 706,728	\$ 231,274	\$ 40,906	\$ 49,576		-\$49,576	-100%
562000-21050	CAPITAL OUTLAY, BUILDINGS (PD, EOC, City Hall & Chambers	\$ 7,026,900	\$ 6,722,945	\$ 1,112,852	\$ 877,223	\$ 1,166,234	\$ 315,660	-\$850,574	-73%
563000-92560	CAPITAL OUTLAY, IMPROVEMENTS Belaire Park		\$ 53,550	\$ 43,400		\$ 889,000	\$ 1,100,000	\$211,000	24%
571025	Principle - Taxable Bonds	\$ 1,985,000	\$ 2,040,000	\$ 2,085,000	\$ 2,125,000	\$ 2,125,000	\$ 2,170,000	\$45,000	2%
571091	SRF DA PRINC WW0302D0					\$ -		\$0	N/A
572025	INTEREST - Taxable Bonds	\$ 774,384	\$ 714,834	\$ 674,034	\$ 632,334	\$ 632,334	\$ 585,584	-\$46,750	-7%
572091	SRF DA INTEREST WW0302D0					\$ -		\$0	N/A
573019	Agency Fees	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$0	0%
573025	Issuance Costs - Bonds					\$ -		\$0	N/A
573028	INSURANCE EXP DISASTER BOND		\$ 13,520	\$ 13,520		\$ 13,520	\$ 13,520	\$0	0%
599099	RESERVE					\$ -		\$0	N/A
TOTAL OPERATING EXPENDITURES		\$20,714,328	\$19,169,363	\$5,072,288	\$3,755,950	\$5,093,235	\$4,335,514	-\$757,721	-15%
Total Disaster Recovery		\$20,714,328	\$19,169,363	\$5,072,288	\$3,755,950	\$5,093,235	\$4,335,514	-\$757,721	-15%



COVID EXPENDITURES

103525 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
534000	CONTRACTUAL SERVICES					\$0	\$0	\$0	N/A
541001	INTERNET SERVICES					\$0	\$0	\$0	N/A
542000	POSTAGE & COURIER SERVICE					\$0	\$0	\$0	N/A
544000	RENTALS & LEASES					\$0	\$0	\$0	N/A
549000	MISCELLANEOUS EXPENSE					\$0	\$0	\$0	N/A
549010	BANK FEES					\$0	\$0	\$0	N/A
552000	SUPPLIES, OPERATING	\$ 1,447			\$ 772	\$5,000	\$5,000	\$5,000	N/A
552008	SUPPLIES, CITYWIDE SAFETY					\$0	\$0	\$0	N/A
552400	SAFETY EQUIPMENT					\$0	\$0	\$0	N/A
563000	CAPITAL OUTLAY, IMPROVEMENTS					\$0	\$0	\$0	N/A
TOTAL OPERATING EXPENDITURES		\$1,447	\$0	\$0	\$772	\$5,000	\$5,000	\$5,000	N/A
TOTAL COVID		\$1,447	\$0	\$0	\$772	\$5,000	\$5,000	\$5,000	N/A



Surtax

301 ACCOUNT	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 ACTUALS AS OF 8-25-25	AMENDED 2025 BUDGET	PROPOSED FY 26	\$ AMOUNT CHANGE	% AMOUNT CHANGED
OPERATING EXPENDITURES									
531022-25015	ENGINEERING-WORK PRODUCT (Bradford Water Main)				\$ 4,916	\$ 34,726	\$ -	-\$34,726	-100%
531081-25007	PROF SERVICES-OTHER (Westside Outfall)				\$ 140,660	\$ 421,980	\$ -	-\$421,980	-100%
563000-23014	CAPITAL OUTLAY, SENIOR CENTER		\$ 45,370	\$ 16,900	\$ 410,683	\$ 1,588,096		-\$1,588,096	-100%
563000-25019	CAPITAL OUTLAY, (17th St Crosswalk)				\$ 15,005	\$ 121,387	\$ 110,000	-\$11,387	-9%
	CAPITAL OUTLAY, (Sheffield Parking)						\$ 320,000	\$320,000	N/A
	CAPITAL OUTLAY, (Penn Ave Improvements)						\$ 380,000	\$380,000	N/A
563001-83001	CAPITAL OUTLAY, STREET PAVING	\$ 1,170,613	\$ 79,328	\$ 868,599		\$ 700,001	\$ -	-\$700,001	-100%
	CAPITAL OUTLAY, (Asphalt Preservation)						\$ 250,000	\$250,000	N/A
	Fire Engine						\$ 1,036,122	\$1,036,122	N/A
	Sewer force main upgrades citywide (per Master Plan)						\$ 1,000,000	\$1,000,000	N/A
591010	Transfer into Stormwater						\$ 300,000	\$300,000	N/A
571054	PRIN 17 SURTAX BONDS-HANCOCK	\$ 408,000	\$ 418,000	\$ 1,538,000				\$0	N/A
571058	PRIN 18 SURTAX BONDS-HANCOCK	\$ 1,168,000	\$ 1,183,000	\$ 460,319				\$0	N/A
572054	INT 17 SURTAX BONDS-HANCOCK	\$ 49,323	\$ 40,374	\$ 16,764				\$0	N/A
572058	INT 18 SURTAX BONDS-HANCOCK	\$ 56,290	\$ 28,464	\$ 5,409				\$0	N/A
599099	RESERVE					\$ 2,066,621		-\$2,066,621	-100%
TOTAL OPERATING EXPENDITURES		\$ 2,866,025	\$ 1,888,598	\$ 2,917,216	\$ 571,264	\$ 4,932,811	\$ 3,396,122	\$ (1,536,689)	-31%
TOTAL SURTAX		\$ 2,866,025	\$ 1,888,598	\$ 2,917,216	\$ 571,264	\$ 4,932,811	\$ 3,396,122	\$ (1,536,689)	-31%