



# Alamogordo City Commission

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## NOTICE OF MEETING

### Budget Hearing Workshop Agenda

May 5, 2025 - 5:30 PM

Donald E. Carroll City Commission Chambers  
City Hall, 1376 E. Ninth Street

Susan L. Payne ..... Mayor  
Sharon McDonald ..... Mayor Pro-Tem, District 5  
Crystal Guthrie ..... District 1  
Stephen Burnett ..... District 2  
Warren Robinson ..... District 3  
Josh Rardin ..... District 4  
Mark Tapley ..... District 6

Stephanie Hernandez ..... Acting City Manager  
Ashley Smith ..... City Attorney  
Rachel Hughs ..... City Clerk

#### MISSION STATEMENT as Adopted by the City Commission on March 24, 1995.

*The City of Alamogordo is a Municipal Corporation that exists solely for the purpose of providing the best possible services to our customers, the citizens of Alamogordo. We are committed to providing these services with honesty, integrity, compassion, fairness, and a commitment to excellence.*

*We are committed to the long-term financial stability and responsible growth of the City and all decisions will be driven by our commitment to provide the best services possible in a financially sound and responsible manner given the economic realities facing the City.*

*In accordance with Section 10-15-1.D, NMSA 1978 (2010 Cumulative Supplement), this agenda has been posted on the east bulletin board located in the south of the City Hall and in the glass case located outside the north entrance of the City Hall, distributed to the appropriate news media, and posted on the City website: <http://ci.alamogordo.nm.us> within the required time frame. As a courtesy, the entire Agenda Packet has also been posted on the City of Alamogordo website: <http://ci.alamogordo.nm.us>*

*The Mayor and City Commission request that all cell phones be turned off or set to vibrate. Members of the audience are requested to step outside the Commission Chambers to respond to or to conduct a phone conversation. The Alamogordo Commission Chambers is wheelchair accessible. Other special assistance for disabled attendees must be requested 48 hours in advance by contacting the City Clerk's Office at 575-439-4100.*

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#### CALL TO ORDER & ROLL CALL

*Announce the presence of a Quorum.*

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#### INVOCATION & PLEDGE OF ALLEGIANCE

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#### APPROVAL OF AGENDA

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#### WORK SESSION

1. Budget Workshop Departmental Presentations. (Judge Overstreet, Municipal Judge; Veronica Ortega, Community Services Director; Belinda Bass, Parks and Recreation Director; David Kunihiro, Police Chief; Jerry Ramirez, Fire Chief; Jimmy Vargas, Public Works Director; David Nunnelley, Utilities Director)

2. Presentation of the Preliminary FY2026 Budget. (*Evelyn Huff, Finance Director*)

## **ADJOURNMENT**

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# AGENDA REPORT

## CITY OF ALAMOGORDO

### CITY COMMISSION

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**Meeting Date:** 5/5/2025

**Report Date:**

**Report No:** 1.

**Submitted By:** Stephanie Hernandez

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**Subject:** Budget Workshop Departmental Presentations. *(Judge Overstreet, Municipal Judge; Veronica Ortega, Community Services Director; Belinda Bass, Parks and Recreation Director; David Kunihiro, Police Chief; Jerry Ramirez, Fire Chief; Jimmy Vargas, Public Works Director; David Nunnelley, Utilities Director)*

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#### **Fiscal Impact:**

Amount Budgeted:

Fund:

Additional Fiscal Impact:

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#### **Recommendation:**

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#### **Background:**

As part of this year's annual budget workshops, several departments with significant community-facing responsibilities will present directly to the City Commission. With several new commissioners now serving, this effort is intended to introduce and highlight managers and departments whose work directly impacts our citizens' quality of life and the city's core operations.

These departments represent various services, from public safety and infrastructure to recreation, quality of life, and essential day-to-day operations. Their commitment ensures operations run smoothly year-round. From maintaining roads and ensuring water quality to running our Senior Center, Library, Zoo, and Community Affairs initiatives, these teams deliver critical services supporting residents, visitors, and businesses.

Each department was given the autonomy to share what they believe is most important for the Commission and the public to know, whether that be key initiatives, notable successes, ongoing challenges, or unique aspects of their work that highlight their value to the community.

#### **Departments presenting include:**

Municipal Court, Planning and Zoning, Airport, Community Affairs, Library, Senior Center, Tourism, Zoo, Bonito Lake Campground, Golf Course, Parks, Recreation Center, Animal Control, CIT, Code Enforcement, Police Department, Fire Department, Facility Maintenance, Fleet Maintenance, Streets, Convenience

Center, Engineering, Landfill, Utility Maintenance, Water Production, and Water Reclamation.

# AGENDA REPORT

## CITY OF ALAMOGORDO

### CITY COMMISSION

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**Meeting Date:** 5/5/2025

**Report Date:**

**Report No:** 2.

**Submitted By:** Evelyn Huff

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**Subject:** Presentation of the Preliminary FY2026 Budget. *(Evelyn Huff, Finance Director)*

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**Fiscal Impact:**

Amount Budgeted:

Fund:

Additional Fiscal Impact:

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**Recommendation:**

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**Background:**

## General Fund Revenues

| Account                  | Account Description            | 2023 Actuals             | 2024 Actuals             | 2025 Revised Budget      | 2025 Actuals             | 2026 Prelim Budget       | \$ Change               | % Change |
|--------------------------|--------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|----------|
| 011.000.0000.0000.40101. | TAXES-CURRENT PROPERTY         | (\$3,545,086.23)         | (\$3,722,580.55)         | (\$3,744,196.00)         | (\$2,615,337.53)         | (\$3,875,198.00)         | \$131,002.00            | 3%       |
| 011.000.0000.0000.40102. | TAXES-DELINQUENT PROPERTY      | (\$88,504.68)            | (\$94,028.48)            | (\$90,498.00)            | (\$92,385.04)            | (\$90,768.00)            | \$270.00                | 0%       |
| 011.000.0000.0000.40110. | TAXES-GROSS RECEIPTS .5000%    | (\$4,701,995.60)         | (\$4,946,399.94)         | (\$4,619,269.00)         | (\$4,101,501.31)         | (\$4,715,358.00)         | \$96,089.00             | 2%       |
| 011.000.0000.0000.40113. | TAXES-GROSS RECEIPTS .1250%    | (\$1,175,498.93)         | (\$2,980,179.91)         | (\$1,154,817.00)         | (\$2,460,900.77)         | (\$1,178,839.00)         | \$24,022.00             | 2%       |
| 011.000.0000.0000.40115. | TAXES-GROSS RECEIPTS .1250 2nd | \$0.00                   | \$0.00                   | (\$1,154,817.00)         | \$0.00                   | (\$1,178,839.00)         | \$24,022.00             | 2%       |
| 011.000.0000.0000.40121. | TAXES-GROSS RECEIPTS COMP      | (\$423,115.50)           | (\$513,529.36)           | (\$373,100.00)           | (\$427,479.05)           | (\$471,716.00)           | \$98,616.00             | 26%      |
| 011.000.0000.0000.40122. | TAXES-GROSS RECEIPTS ITG       | (\$3,927.29)             | (\$3,292.62)             | (\$3,649.00)             | (\$2,786.06)             | (\$3,620.00)             | (\$29.00)               | -1%      |
| 011.000.0000.0000.40123. | TAXES-GROSS RECEIPTS CANNABIS  | \$34,499.89              | \$0.00                   | \$0.00                   | \$0.00                   | \$0.00                   | \$0.00                  | **       |
|                          | <b>TOTAL TAXES</b>             | <b>(\$9,903,628.34)</b>  | <b>(\$12,260,010.86)</b> | <b>(\$11,140,346.00)</b> | <b>(\$9,700,389.76)</b>  | <b>(\$11,514,338.00)</b> | <b>\$373,992.00</b>     |          |
| 011.000.0000.0000.40201. | FEES-FRANCHISE ELECTRIC        | (\$548,071.80)           | (\$561,642.98)           | (\$559,125.00)           | (\$448,602.45)           | (\$564,106.00)           | \$4,981.00              | 1%       |
| 011.000.0000.0000.40202. | FEES-FRANCHISE GAS             | (\$280,376.66)           | (\$194,161.76)           | (\$229,323.00)           | (\$99,192.54)            | (\$233,037.00)           | \$3,714.00              | 2%       |
| 011.000.0000.0000.40203. | FEES-FRANCHISE PHONE           | (\$34,953.10)            | (\$84,056.88)            | (\$34,098.00)            | (\$19,776.66)            | (\$30,805.00)            | (\$3,293.00)            | -10%     |
| 011.000.0000.0000.40204. | FEES-FRANCHISE TV CABLE        | (\$112,092.47)           | (\$52,634.99)            | (\$110,270.00)           | (\$101,769.89)           | (\$110,452.00)           | \$182.00                | 0%       |
| 011.000.0000.0000.40205. | FEES-FRANCHISE TOY TRAIN       | (\$50.00)                | \$0.00                   | \$0.00                   | \$0.00                   | \$0.00                   | \$0.00                  | **       |
| 011.000.0000.0000.40206. | FEES-FRANCHISE SW DISPOSAL     | (\$75,166.07)            | (\$80,804.12)            | (\$68,045.00)            | (\$65,099.22)            | (\$75,403.00)            | \$7,358.00              | 11%      |
| 011.000.0000.0000.40209. | FEES-FRANCHISE CHOICE WEST     | (\$23,447.53)            | (\$25,202.27)            | (\$21,330.00)            | (\$21,791.89)            | (\$23,473.00)            | \$2,143.00              | 10%      |
| 011.000.0000.0000.40220. | FEES-BUSINESS REGISTRATION     | (\$6,790.00)             | (\$5,495.00)             | (\$6,650.00)             | (\$4,620.00)             | (\$6,650.00)             | \$0.00                  | 0%       |
| 011.000.0000.0000.40221. | FEES-BUSINESS REG-PENALTY      | (\$10.00)                | \$0.00                   | \$0.00                   | \$0.00                   | \$0.00                   | \$0.00                  | **       |
| 011.000.0000.0000.40222. | FEES-MISC LICENSE              | (\$3,995.00)             | (\$1,295.00)             | \$0.00                   | (\$980.00)               | \$0.00                   | \$0.00                  | **       |
|                          | <b>TOTAL FEES</b>              | <b>(\$1,084,952.63)</b>  | <b>(\$1,005,293.00)</b>  | <b>(\$1,028,841.00)</b>  | <b>(\$761,832.65)</b>    | <b>(\$1,043,926.00)</b>  | <b>\$15,085.00</b>      |          |
| 011.000.0000.0000.40303. | STATE SHARED-GROSS RECEIPTS    | (\$11,519,889.31)        | (\$11,192,139.10)        | (\$11,317,209.00)        | (\$10,048,678.15)        | (\$11,552,627.00)        | \$235,418.00            | 2%       |
|                          | <b>TOTAL STATE SHARED</b>      | <b>(\$11,519,889.31)</b> | <b>(\$11,192,139.10)</b> | <b>(\$11,317,209.00)</b> | <b>(\$10,048,678.15)</b> | <b>(\$11,552,627.00)</b> | <b>\$235,418.00</b>     |          |
| 011.000.0000.0000.40401. | USER FEES-PRINTING & COPYING   | (\$2,839.10)             | (\$2,324.95)             | (\$2,838.00)             | (\$2,404.64)             | (\$2,646.00)             | (\$192.00)              | -7%      |
| 011.000.0000.0000.40402. | USER FEES-RENTAL               | (\$5,080.00)             | (\$5,000.00)             | \$0.00                   | (\$5,000.00)             | \$0.00                   | \$0.00                  | **       |
| 011.000.0000.0000.40403. | USER FEES-VENDING              | (\$17.07)                | (\$24.70)                | \$0.00                   | (\$19.35)                | \$0.00                   | \$0.00                  | **       |
|                          | <b>TOTAL USER FEES</b>         | <b>(\$7,936.17)</b>      | <b>(\$7,349.65)</b>      | <b>(\$2,838.00)</b>      | <b>(\$7,423.99)</b>      | <b>(\$2,646.00)</b>      | <b>(\$192.00)</b>       |          |
| 011.000.0000.0000.40601. | MISC REVENUE-DONATIONS         | \$0.00                   | (\$10,000.00)            | \$0.00                   | \$0.00                   | \$0.00                   | \$0.00                  | **       |
| 011.000.0000.0000.40608. | MISC REVENUE-REFUNDS           | (\$268.43)               | (\$5,327.83)             | (\$330.00)               | \$0.00                   | \$0.00                   | (\$330.00)              | -100%    |
| 011.000.0000.0000.40610. | MISC REVENUE-INSURANCE         | \$0.00                   | (\$390,168.04)           | \$0.00                   | (\$316,216.59)           | \$0.00                   | \$0.00                  | **       |
| 011.000.0000.0000.40612. | MISC REVENUE-REIMBURSEMENTS    | (\$9,159.36)             | (\$9,767.56)             | \$0.00                   | (\$3,312.69)             | \$0.00                   | \$0.00                  | **       |
| 011.000.0000.0000.40615. | MISC REVENUE-SALE OF SCRAP     | (\$4,312.50)             | (\$377.40)               | (\$989.00)               | (\$989.23)               | \$0.00                   | (\$989.00)              | -100%    |
| 011.000.0000.0000.40617. | MISC REVENUE-OVER/SHORT        | (\$84,119.62)            | (\$32.56)                | \$0.00                   | \$111.13                 | \$0.00                   | \$0.00                  | **       |
| 011.000.0000.0000.40620. | MISC REVENUE-ADMIN ALLOCATION  | (\$525,846.00)           | (\$525,448.00)           | (\$360,732.00)           | (\$300,610.00)           | (\$370,198.00)           | \$9,466.00              | 3%       |
| 011.000.0000.0000.40627. | MISC REVENUE-LANDFILL REBATE   | (\$99,396.00)            | (\$119,867.00)           | (\$92,068.00)            | (\$76,720.00)            | (\$77,882.00)            | (\$14,186.00)           | -15%     |
|                          | <b>TOTAL MISC REVENUE</b>      | <b>(\$723,101.91)</b>    | <b>(\$1,060,988.39)</b>  | <b>(\$454,119.00)</b>    | <b>(\$697,737.38)</b>    | <b>(\$448,080.00)</b>    | <b>(\$6,039.00)</b>     |          |
| 011.000.0000.0000.40701. | GRANTS-FEDERAL                 | \$0.00                   | \$0.00                   | (\$788,610.00)           | \$0.00                   | \$0.00                   | (\$788,610.00)          | -100%    |
| 011.000.0000.0000.40702. | GRANTS-STATE                   | \$0.00                   | \$0.00                   | (\$3,012,372.00)         | \$0.00                   | \$0.00                   | (\$3,012,372.00)        | -100%    |
|                          | <b>TOTAL GRANTS</b>            | <b>\$0.00</b>            | <b>\$0.00</b>            | <b>(\$3,800,982.00)</b>  | <b>\$0.00</b>            | <b>\$0.00</b>            | <b>(\$3,800,982.00)</b> |          |
| 011.000.0000.0000.40801. | INVESTMENT INCOME              | (\$235,034.19)           | (\$307,354.11)           | (\$316,235.00)           | (\$338,187.86)           | (\$450,917.00)           | \$134,682.00            | 43%      |
|                          | <b>TOTAL INVESTMENT INCOME</b> | <b>(\$235,034.19)</b>    | <b>(\$307,354.11)</b>    | <b>(\$316,235.00)</b>    | <b>(\$338,187.86)</b>    | <b>(\$450,917.00)</b>    | <b>\$134,682.00</b>     |          |
| 011.700.1201.0000.40501. | FINES-COURT                    | (\$201,873.27)           | (\$174,494.66)           | (\$100,000.00)           | (\$168,893.54)           | (\$200,000.00)           | \$100,000.00            | 100%     |
| 011.700.1201.0000.40502. | FINES-RESTITUTIONS             | (\$369.75)               | \$0.00                   | \$0.00                   | \$0.00                   | \$0.00                   | \$0.00                  | **       |
| 011.700.1201.0000.40503. | FINES-COURT ADMINISTRATION     | (\$31,068.00)            | (\$21,211.00)            | (\$18,000.00)            | (\$23,012.00)            | (\$25,000.00)            | \$7,000.00              | 39%      |
| 011.700.1201.0000.40512. | FINES-DWI SCREENING            | (\$3,730.00)             | (\$5,906.00)             | (\$4,000.00)             | (\$3,278.00)             | (\$4,000.00)             | \$0.00                  | 0%       |
|                          | <b>TOTAL FINES</b>             | <b>(\$237,041.02)</b>    | <b>(\$201,611.66)</b>    | <b>(\$122,000.00)</b>    | <b>(\$195,183.54)</b>    | <b>(\$229,000.00)</b>    | <b>\$107,000.00</b>     |          |
|                          | <b>TOTAL REVENUES</b>          | <b>(\$23,711,583.57)</b> | <b>(\$26,034,746.77)</b> | <b>(\$28,182,570.00)</b> | <b>(\$21,749,433.33)</b> | <b>(\$25,241,534.00)</b> | <b>(\$2,941,036.00)</b> |          |

## General Fund Transfers In and Transfers Out

| Account                   | Account Description       | 2023 Actuals           | 2024 Actuals           | 2025 Revised Budget     | 2025 Actuals          | 2026 Prelim Budget     | \$ Change               | % Change |
|---------------------------|---------------------------|------------------------|------------------------|-------------------------|-----------------------|------------------------|-------------------------|----------|
| 011.000.0000.0000.49024.  | TRAN FR (24) CAPITAL IMP  | \$0.00                 | \$0.00                 | (\$19.00)               | \$0.00                | \$0.00                 | (\$19.00)               | -100%    |
| 011.000.0000.0000.49049.  | TRAN FR (49) '86 GRT      | \$0.00                 | \$0.00                 | (\$2,127,518.00)        | \$0.00                | \$0.00                 | (\$2,127,518.00)        | -100%    |
| 011.000.0000.0000.49069.  | TRAN FR (69) '94 GRT      | (\$551,896.76)         | (\$198,934.49)         | (\$64,175.00)           | \$0.00                | \$0.00                 | (\$64,175.00)           | -100%    |
| 011.000.0000.0000.49096.  | TRAN FR (96) SELF-INSURED | \$0.00                 | (\$65,600.00)          | \$0.00                  | \$0.00                | \$0.00                 | \$0.00                  | **       |
| <b>TOTAL TRANSFER IN</b>  |                           | <b>(\$551,896.76)</b>  | <b>(\$264,534.49)</b>  | <b>(\$2,191,712.00)</b> | <b>\$0.00</b>         | <b>\$0.00</b>          | <b>(\$2,191,712.00)</b> |          |
| 011.000.0000.0000.59012.  | TRAN TO (12) INTERNAL SVC | \$3,932,307.25         | \$3,556,695.40         | \$4,312,501.00          | \$3,330,691.10        | \$4,338,079.00         | \$25,578.00             | 1%       |
| 011.000.0000.0000.59015.  | TRAN TO (15) CORRECTIONS  | \$0.00                 | \$0.00                 | \$70,000.00             | \$0.00                | \$42,500.00            | (\$27,500.00)           | -39%     |
| 011.000.0000.0000.59016.  | TRAN TO (16) PROMOTIONS   | \$0.00                 | \$0.00                 | \$120,000.00            | \$0.00                | \$246,000.00           | \$126,000.00            | 105%     |
| 011.000.0000.0000.59019.  | TRAN TO (19) COURT AUTO   | \$0.00                 | \$30,425.99            | \$0.00                  | \$0.00                | \$0.00                 | \$0.00                  | **       |
| 011.000.0000.0000.59020.  | TRAN TO (20) CIVIC CENTER | \$0.00                 | \$0.00                 | \$442,000.00            | \$45,000.00           | \$404,000.00           | (\$38,000.00)           | -9%      |
| 011.000.0000.0000.59024.  | TRAN TO (24) CAPITAL IMP  | \$0.00                 | \$0.00                 | \$850,000.00            | \$0.00                | \$0.00                 | (\$850,000.00)          | -100%    |
| 011.000.0000.0000.59027.  | TRAN TO (27) MUN CRT OPER | \$420,942.25           | \$466,620.24           | \$507,925.00            | \$237,384.05          | \$535,000.00           | \$27,075.00             | 5%       |
| 011.000.0000.0000.59032.  | TRAN TO (32) COMMUNITY SV | \$4,888,690.91         | \$5,041,197.10         | \$5,845,200.00          | \$2,569,068.21        | \$5,548,000.00         | (\$297,200.00)          | -5%      |
| 011.000.0000.0000.59059.  | TRAN TO (59) GRT P&I      | \$0.00                 | \$0.00                 | \$0.00                  | \$0.00                | \$84,720.00            | \$84,720.00             | **       |
| 011.000.0000.0000.59063.  | TRAN TO (63) ENGINEERING  | \$460.63               | \$29,963.57            | \$0.00                  | \$0.00                | \$0.00                 | \$0.00                  | **       |
| 011.000.0000.0000.59071.  | TRAN TO (71) SENIOR CTR   | \$687,396.17           | \$730,569.35           | \$969,684.00            | \$322,964.18          | \$941,000.00           | (\$28,684.00)           | -3%      |
| 011.000.0000.0000.59075.  | TRAN TO (75) RSVP         | \$0.00                 | \$2,802.00             | \$34,000.00             | \$17,868.16           | \$32,000.00            | (\$2,000.00)            | -6%      |
| 011.000.0000.0000.59090.  | TRAN TO (90) GOLF COURSE  | \$774,565.89           | \$363,695.64           | \$510,080.00            | \$251,297.75          | \$590,000.00           | \$79,920.00             | 16%      |
| 011.000.0000.0000.59091.  | TRAN TO (91) AIRPORT      | \$50,943.24            | \$203,826.75           | \$117,000.00            | \$0.00                | \$184,000.00           | \$67,000.00             | 57%      |
| 011.000.0000.0000.59125.  | TRAN TO (125) CANNABIS    | \$79,091.06            | \$0.00                 | \$0.00                  | \$0.00                | \$0.00                 | \$0.00                  | **       |
| <b>TOTAL TRANSFER OUT</b> |                           | <b>\$10,834,397.40</b> | <b>\$10,425,796.04</b> | <b>\$13,778,390.00</b>  | <b>\$6,774,273.45</b> | <b>\$12,945,299.00</b> | <b>(\$833,091.00)</b>   |          |

## General Fund - Legislative

| Account                  | Account Description                  | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals       | 2026 Prelim Budget  | \$ Change         | % Change |
|--------------------------|--------------------------------------|---------------------|---------------------|---------------------|--------------------|---------------------|-------------------|----------|
| 011.100.1101.0000.52008. | SALARIES-COMMISSIONER                | \$52,184.60         | \$52,375.18         | \$54,101.00         | \$42,265.40        | \$53,400.00         | (\$701.00)        | -1%      |
| 011.100.1101.0000.52010. | BENEFITS-RETIREMENT                  | \$2,648.60          | \$3,232.41          | \$3,813.00          | \$3,202.90         | \$4,780.00          | \$967.00          | 25%      |
| 011.100.1101.0000.52012. | BENEFITS-RETIREE HEALTH              | \$355.89            | \$420.42            | \$484.00            | \$403.79           | \$605.00            | \$121.00          | 25%      |
| 011.100.1101.0000.52015. | BENEFITS-FICA                        | \$3,217.12          | \$3,042.34          | \$2,958.00          | \$2,304.07         | \$2,404.00          | (\$554.00)        | -19%     |
| 011.100.1101.0000.52025. | BENEFIT-GROUP HEALTH                 | \$34,508.86         | \$39,614.12         | \$50,985.00         | \$42,361.35        | \$50,875.00         | (\$110.00)        | 0%       |
| 011.100.1101.0000.52030. | BENEFITS-WORKER'S COMP               | \$176.98            | \$164.49            | \$195.00            | \$150.60           | \$169.00            | (\$26.00)         | -13%     |
| 011.100.1101.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$64.40             | \$64.40             | \$65.00             | \$48.30            | \$70.00             | \$5.00            | 8%       |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$93,156.45</b>  | <b>\$98,913.36</b>  | <b>\$112,601.00</b> | <b>\$90,736.41</b> | <b>\$112,303.00</b> | <b>(\$298.00)</b> |          |
| 011.100.1101.0000.53001. | SUPPLIES-OFFICE                      | \$129.13            | \$497.06            | \$600.00            | \$215.90           | \$600.00            | \$0.00            | 0%       |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$129.13</b>     | <b>\$497.06</b>     | <b>\$600.00</b>     | <b>\$215.90</b>    | <b>\$600.00</b>     | <b>\$0.00</b>     |          |
| 011.100.1101.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$3,405.41          | \$3,540.95          | \$4,000.00          | \$2,968.86         | \$4,000.00          | \$0.00            | 0%       |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$3,405.41</b>   | <b>\$3,540.95</b>   | <b>\$4,000.00</b>   | <b>\$2,968.86</b>  | <b>\$4,000.00</b>   | <b>\$0.00</b>     |          |
| 011.100.1101.0000.54507. | SERVICES-PRINTING                    | \$126.96            | \$404.92            | \$600.00            | \$108.21           | \$1,000.00          | \$400.00          | 67%      |
|                          | <b>TOTAL SERVICES</b>                | <b>\$126.96</b>     | <b>\$404.92</b>     | <b>\$600.00</b>     | <b>\$108.21</b>    | <b>\$1,000.00</b>   | <b>\$400.00</b>   |          |
| 011.100.1101.0000.56001. | OTHER-COMMUNITY RELATIONS            | \$165.67            | \$193.94            | \$500.00            | \$0.00             | \$500.00            | \$0.00            | 0%       |
| 011.100.1101.0000.56005. | OTHER-TRAVEL                         | \$3,745.78          | \$5,881.55          | \$9,330.00          | \$3,351.18         | \$12,500.00         | \$3,170.00        | 34%      |
|                          | <b>TOTAL OTHER</b>                   | <b>\$3,911.45</b>   | <b>\$6,075.49</b>   | <b>\$9,830.00</b>   | <b>\$3,351.18</b>  | <b>\$13,000.00</b>  | <b>\$3,170.00</b> |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$100,729.40</b> | <b>\$109,431.78</b> | <b>\$127,631.00</b> | <b>\$97,380.56</b> | <b>\$130,903.00</b> | <b>\$3,272.00</b> |          |

## General Fund - City Manager

| Account                              | Account Description          | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change          | % Change |
|--------------------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|----------|
| 011.100.1301.0000.52001.             | SALARIES-SUPERVISORY         | \$347,403.39        | \$216,313.14        | \$186,443.00        | \$101,260.16        | \$217,951.00        | \$31,508.00        | 17%      |
| 011.100.1301.0000.52002.             | SALARIES-OPERATIONAL         | \$98,903.44         | \$36,486.01         | \$42,159.00         | \$33,018.64         | \$44,796.00         | \$2,637.00         | 6%       |
| 011.100.1301.0000.52010.             | BENEFITS-RETIREMENT          | \$51,002.11         | \$36,413.67         | \$34,704.00         | \$19,813.40         | \$41,779.00         | \$7,075.00         | 20%      |
| 011.100.1301.0000.52011.             | BENEFITS-DEFERRED COMP       | \$11,175.52         | \$16,603.11         | \$26,095.00         | \$10,827.44         | \$8,588.00          | (\$17,507.00)      | -67%     |
| 011.100.1301.0000.52012.             | BENEFITS-RETIREE HEALTH      | \$6,847.69          | \$4,733.18          | \$4,421.00          | \$2,496.60          | \$5,256.00          | \$835.00           | 19%      |
| 011.100.1301.0000.52015.             | BENEFITS-FICA                | \$35,233.34         | \$16,940.46         | \$20,276.00         | \$11,539.93         | \$20,999.00         | \$723.00           | 4%       |
| 011.100.1301.0000.52020.             | PTO CONVERSION               | \$22,947.94         | \$3,285.49          | \$0.00              | \$0.00              | \$0.00              | \$0.00             | **       |
| 011.100.1301.0000.52025.             | BENEFIT-GROUP HEALTH         | \$39,154.15         | \$17,153.87         | \$11,999.00         | \$6,787.83          | \$15,693.00         | \$3,694.00         | 31%      |
| 011.100.1301.0000.52030.             | BENEFITS-WORKER'S COMP       | \$1,663.73          | \$815.53            | \$831.00            | \$480.03            | \$985.00            | \$154.00           | 19%      |
| 011.100.1301.0000.52031.             | BENEFITS-WORKER'S COMP FEE   | \$41.40             | \$24.15             | \$23.00             | \$12.65             | \$30.00             | \$7.00             | 30%      |
| <b>TOTAL SALARIES &amp; BENEFITS</b> |                              | <b>\$614,372.71</b> | <b>\$348,768.61</b> | <b>\$326,951.00</b> | <b>\$186,236.68</b> | <b>\$356,077.00</b> | <b>\$29,126.00</b> |          |
| 011.100.1301.0000.53001.             | SUPPLIES-OFFICE              | \$2,133.62          | \$1,299.62          | \$1,400.00          | \$1,002.87          | \$1,750.00          | \$350.00           | 25%      |
| <b>TOTAL SUPPLIES</b>                |                              | <b>\$2,133.62</b>   | <b>\$1,299.62</b>   | <b>\$1,400.00</b>   | <b>\$1,002.87</b>   | <b>\$1,750.00</b>   | <b>\$350.00</b>    |          |
| 011.100.1301.0000.53505.             | MAINTENANCE-FLEET PARTS      | \$0.00              | \$40.00             | \$400.00            | \$254.09            | \$400.00            | \$0.00             | 0%       |
| <b>TOTAL MAINTENANCE</b>             |                              | <b>\$0.00</b>       | <b>\$40.00</b>      | <b>\$400.00</b>     | <b>\$254.09</b>     | <b>\$400.00</b>     | <b>\$0.00</b>      |          |
| 011.100.1301.0000.54005.             | UTILITIES-CELL PHONE SERVICE | \$1,460.77          | \$1,176.75          | \$2,600.00          | \$843.46            | \$2,600.00          | \$0.00             | 0%       |
| <b>TOTAL UTILITIES</b>               |                              | <b>\$1,460.77</b>   | <b>\$1,176.75</b>   | <b>\$2,600.00</b>   | <b>\$843.46</b>     | <b>\$2,600.00</b>   | <b>\$0.00</b>      |          |
| 011.100.1301.0000.55002.             | INSURANCE-FLEET              | \$296.78            | \$458.66            | \$297.00            | \$310.08            | \$638.00            | \$341.00           | 115%     |
| <b>TOTAL INSURANCE</b>               |                              | <b>\$296.78</b>     | <b>\$458.66</b>     | <b>\$297.00</b>     | <b>\$310.08</b>     | <b>\$638.00</b>     | <b>\$341.00</b>    |          |
| 011.100.1301.0000.55505.             | FEES-MEMBERSHIPS & DUES      | \$0.00              | \$0.00              | \$1,300.00          | \$0.00              | \$950.00            | (\$350.00)         | -27%     |
| 011.100.1301.0000.55512.             | FEES-POSTAGE                 | \$27.73             | \$16.67             | \$150.00            | \$121.22            | \$150.00            | \$0.00             | 0%       |
| <b>TOTAL FEES</b>                    |                              | <b>\$27.73</b>      | <b>\$16.67</b>      | <b>\$1,450.00</b>   | <b>\$121.22</b>     | <b>\$1,100.00</b>   | <b>(\$350.00)</b>  |          |
| 011.100.1301.0000.56002.             | OTHER-BOOKS & PUBLICATIONS   | \$0.00              | \$114.98            | \$100.00            | \$0.00              | \$100.00            | \$0.00             | 0%       |
| 011.100.1301.0000.56005.             | OTHER-TRAVEL                 | \$177.24            | \$3.42              | \$1,500.00          | \$158.00            | \$1,500.00          | \$0.00             | 0%       |
| 011.100.1301.0000.56010.             | OTHER-FUELS                  | \$439.39            | \$885.40            | \$1,425.00          | \$584.89            | \$1,425.00          | \$0.00             | 0%       |
| 011.100.1301.0000.56034.             | OTHER-EMPLOYEE APPRECIATION  | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$90.00             | \$90.00            | **       |
| <b>TOTAL OTHER</b>                   |                              | <b>\$616.63</b>     | <b>\$1,003.80</b>   | <b>\$3,025.00</b>   | <b>\$742.89</b>     | <b>\$3,115.00</b>   | <b>\$90.00</b>     |          |
| <b>TOTAL EXPENSE</b>                 |                              | <b>\$618,908.24</b> | <b>\$352,764.11</b> | <b>\$336,123.00</b> | <b>\$189,511.29</b> | <b>\$365,680.00</b> | <b>\$29,557.00</b> |          |

## General Fund - Legal

| Account                  | Account Description                  | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change            | % Change |
|--------------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------|
| 011.100.1501.0000.40411. | USER FEES-RELEASE OF LIENS           | (\$650.00)          | (\$700.00)          | \$0.00              | (\$300.00)          | (\$300.00)          | \$300.00             | **       |
|                          | <b>TOTAL USER FEES</b>               | <b>(\$650.00)</b>   | <b>(\$700.00)</b>   | <b>\$0.00</b>       | <b>(\$300.00)</b>   | <b>(\$300.00)</b>   | <b>\$300.00</b>      |          |
| 011.100.1501.0000.52001. | SALARIES-SUPERVISORY                 | \$114,401.30        | \$99,877.97         | \$101,837.00        | \$82,252.51         | \$103,874.00        | \$2,037.00           | 2%       |
| 011.100.1501.0000.52002. | SALARIES-OPERATIONAL                 | \$68,041.92         | \$74,149.33         | \$79,963.00         | \$40,865.27         | \$76,307.00         | (\$3,656.00)         | -5%      |
| 011.100.1501.0000.52004. | SALARIES-OVERTIME                    | \$4.66              | \$238.98            | \$437.00            | \$436.04            | \$0.00              | (\$437.00)           | -100%    |
| 011.100.1501.0000.52010. | BENEFITS-RETIREMENT                  | \$24,679.73         | \$26,750.17         | \$37,621.00         | \$19,352.07         | \$28,651.00         | (\$8,970.00)         | -24%     |
| 011.100.1501.0000.52011. | BENEFITS-DEFERRED COMP               | \$6,651.04          | \$4,599.13          | \$5,264.00          | \$4,457.28          | \$5,477.00          | \$213.00             | 4%       |
| 011.100.1501.0000.52012. | BENEFITS-RETIREE HEALTH              | \$3,313.43          | \$3,476.17          | \$4,887.00          | \$2,437.52          | \$3,605.00          | (\$1,282.00)         | -26%     |
| 011.100.1501.0000.52015. | BENEFITS-FICA                        | \$14,719.21         | \$13,447.42         | \$17,747.00         | \$9,968.75          | \$14,181.00         | (\$3,566.00)         | -20%     |
| 011.100.1501.0000.52020. | PTO CONVERSION                       | \$4,075.02          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00               | **       |
| 011.100.1501.0000.52025. | BENEFIT-GROUP HEALTH                 | \$25,250.15         | \$31,968.67         | \$31,922.00         | \$21,289.28         | \$23,461.00         | (\$8,461.00)         | -27%     |
| 011.100.1501.0000.52030. | BENEFITS-WORKER'S COMP               | \$569.05            | \$467.30            | \$637.00            | \$365.71            | \$568.00            | (\$69.00)            | -11%     |
| 011.100.1501.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$27.60             | \$25.30             | \$28.00             | \$16.10             | \$30.00             | \$2.00               | 7%       |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$261,733.11</b> | <b>\$255,000.44</b> | <b>\$280,343.00</b> | <b>\$181,440.53</b> | <b>\$256,154.00</b> | <b>(\$24,189.00)</b> |          |
| 011.100.1501.0000.53001. | SUPPLIES-OFFICE                      | \$2,582.77          | \$715.92            | \$2,280.00          | \$1,574.18          | \$3,000.00          | \$720.00             | 32%      |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$2,582.77</b>   | <b>\$715.92</b>     | <b>\$2,280.00</b>   | <b>\$1,574.18</b>   | <b>\$3,000.00</b>   | <b>\$720.00</b>      |          |
| 011.100.1501.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$564.45            | \$565.85            | \$1,350.00          | \$471.73            | \$660.00            | (\$690.00)           | -51%     |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$564.45</b>     | <b>\$565.85</b>     | <b>\$1,350.00</b>   | <b>\$471.73</b>     | <b>\$660.00</b>     | <b>(\$690.00)</b>    |          |
| 011.100.1501.0000.54505. | SERVICES-LEGAL                       | \$85,171.08         | \$60,650.03         | \$77,474.00         | \$150.00            | \$12,000.00         | (\$65,474.00)        | -85%     |
| 011.100.1501.0000.54506. | SERVICES-ADVERTISING                 | \$4,781.39          | \$2,124.81          | \$10,000.00         | \$1,520.06          | \$10,000.00         | \$0.00               | 0%       |
| 011.100.1501.0000.54520. | SERVICES-CONTRACT                    | \$19,713.97         | \$20,392.14         | \$20,000.00         | \$44,259.70         | \$300,000.00        | \$280,000.00         | 1400%    |
|                          | <b>TOTAL SERVICES</b>                | <b>\$109,666.44</b> | <b>\$83,166.98</b>  | <b>\$107,474.00</b> | <b>\$45,929.76</b>  | <b>\$322,000.00</b> | <b>\$214,526.00</b>  |          |
| 011.100.1501.0000.55502. | FEES-SOFTWARE SUPPORT FEES           | \$5,151.62          | \$2,477.31          | \$13,850.00         | \$1,189.80          | \$7,200.00          | (\$6,650.00)         | -48%     |
| 011.100.1501.0000.55505. | FEES-MEMBERSHIPS & DUES              | \$453.20            | \$453.20            | \$4,000.00          | \$1,594.92          | \$2,500.00          | (\$1,500.00)         | -38%     |
| 011.100.1501.0000.55512. | FEES-POSTAGE                         | \$1,619.37          | \$1,494.77          | \$2,000.00          | \$961.14            | \$2,000.00          | \$0.00               | 0%       |
|                          | <b>TOTAL FEES</b>                    | <b>\$7,224.19</b>   | <b>\$4,425.28</b>   | <b>\$19,850.00</b>  | <b>\$3,745.86</b>   | <b>\$11,700.00</b>  | <b>(\$8,150.00)</b>  |          |
| 011.100.1501.0000.56005. | OTHER-TRAVEL                         | \$1,443.92          | \$1,401.30          | \$4,000.00          | \$0.00              | \$3,000.00          | (\$1,000.00)         | -25%     |
| 011.100.1501.0000.56034. | OTHER-EMPLOYEE APPRECIATION          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$60.00             | \$60.00              | **       |
|                          | <b>TOTAL OTHER</b>                   | <b>\$1,443.92</b>   | <b>\$1,401.30</b>   | <b>\$4,000.00</b>   | <b>\$0.00</b>       | <b>\$3,060.00</b>   | <b>(\$940.00)</b>    |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$383,214.88</b> | <b>\$345,275.77</b> | <b>\$415,297.00</b> | <b>\$233,162.06</b> | <b>\$596,574.00</b> | <b>\$181,277.00</b>  |          |

## General Fund - City Clerk

| Account                              | Account Description            | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change           | % Change |
|--------------------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------|
| 011.100.2001.0000.52001.             | SALARIES-SUPERVISORY           | \$87,570.73         | \$91,072.94         | \$92,859.00         | \$75,001.27         | \$94,716.00         | \$1,857.00          | 2%       |
| 011.100.2001.0000.52002.             | SALARIES-OPERATIONAL           | \$93,136.69         | \$113,613.20        | \$117,875.00        | \$95,205.81         | \$190,948.00        | \$73,073.00         | 62%      |
| 011.100.2001.0000.52004.             | SALARIES-OVERTIME              | \$2.83              | \$132.54            | \$82.00             | \$82.49             | \$0.00              | (\$82.00)           | -100%    |
| 011.100.2001.0000.52010.             | BENEFITS-RETIREMENT            | \$26,906.04         | \$31,517.62         | \$33,466.00         | \$27,022.38         | \$45,593.00         | \$12,127.00         | 36%      |
| 011.100.2001.0000.52011.             | BENEFITS-DEFERRED COMP         | \$11,968.08         | \$12,845.94         | \$15,315.00         | \$12,322.88         | \$14,916.00         | (\$399.00)          | -3%      |
| 011.100.2001.0000.52012.             | BENEFITS-RETIREE HEALTH        | \$3,612.62          | \$4,095.30          | \$4,216.00          | \$3,403.89          | \$5,716.00          | \$1,500.00          | 36%      |
| 011.100.2001.0000.52015.             | BENEFITS-FICA                  | \$15,387.81         | \$17,145.67         | \$17,754.00         | \$14,483.36         | \$22,485.00         | \$4,731.00          | 27%      |
| 011.100.2001.0000.52020.             | PTO CONVERSION                 | \$6,865.60          | \$0.00              | \$0.00              | \$1,785.74          | \$0.00              | \$0.00              | **       |
| 011.100.2001.0000.52025.             | BENEFIT-GROUP HEALTH           | \$16,518.72         | \$11,783.62         | \$13,871.00         | \$11,346.30         | \$29,031.00         | \$15,160.00         | 109%     |
| 011.100.2001.0000.52030.             | BENEFITS-WORKER'S COMP         | \$677.06            | \$653.62            | \$767.00            | \$621.47            | \$1,072.00          | \$305.00            | 40%      |
| 011.100.2001.0000.52031.             | BENEFITS-WORKER'S COMP FEE     | \$34.50             | \$36.80             | \$37.00             | \$27.60             | \$60.00             | \$23.00             | 62%      |
| <b>TOTAL SALARIES &amp; BENEFITS</b> |                                | <b>\$262,680.68</b> | <b>\$282,897.25</b> | <b>\$296,242.00</b> | <b>\$241,303.19</b> | <b>\$404,537.00</b> | <b>\$108,295.00</b> |          |
| 011.100.2001.0000.53001.             | SUPPLIES-OFFICE                | \$1,384.75          | \$1,914.64          | \$3,400.00          | \$2,384.91          | \$3,400.00          | \$0.00              | 0%       |
| 011.100.2001.0000.53002.             | SUPPLIES-RECORDS               | \$855.43            | \$4,582.28          | \$5,196.00          | \$966.24            | \$2,400.00          | (\$2,796.00)        | -54%     |
| 011.100.2001.0000.53003.             | SUPPLIES-BUSINESS REGISTRATION | \$0.00              | \$0.00              | \$295.00            | \$141.38            | \$300.00            | \$5.00              | 2%       |
| 011.100.2001.0000.53009.             | SUPPLIES-FIRST AID             | \$56.04             | \$0.00              | \$85.00             | \$18.31             | \$85.00             | \$0.00              | 0%       |
| <b>TOTAL SUPPLIES</b>                |                                | <b>\$2,296.22</b>   | <b>\$6,496.92</b>   | <b>\$8,976.00</b>   | <b>\$3,510.84</b>   | <b>\$6,185.00</b>   | <b>(\$2,791.00)</b> |          |
| 011.100.2001.0000.53505.             | MAINTENANCE-FLEET PARTS        | \$0.00              | \$344.58            | \$500.00            | \$0.00              | \$500.00            | \$0.00              | 0%       |
| 011.100.2001.0000.53511.             | MAINTENANCE-EQUIPMENT          | \$0.00              | \$0.00              | \$100.00            | \$0.00              | \$100.00            | \$0.00              | 0%       |
| <b>TOTAL MAINTENANCE</b>             |                                | <b>\$0.00</b>       | <b>\$344.58</b>     | <b>\$600.00</b>     | <b>\$0.00</b>       | <b>\$600.00</b>     | <b>\$0.00</b>       |          |
| 011.100.2001.0000.54005.             | UTILITIES-CELL PHONE SERVICE   | \$901.68            | \$1,011.70          | \$1,160.00          | \$843.46            | \$1,160.00          | \$0.00              | 0%       |
| <b>TOTAL UTILITIES</b>               |                                | <b>\$901.68</b>     | <b>\$1,011.70</b>   | <b>\$1,160.00</b>   | <b>\$843.46</b>     | <b>\$1,160.00</b>   | <b>\$0.00</b>       |          |
| 011.100.2001.0000.54506.             | SERVICES-ADVERTISING           | \$2,874.14          | \$1,724.68          | \$4,000.00          | \$1,378.15          | \$4,000.00          | \$0.00              | 0%       |
| 011.100.2001.0000.54507.             | SERVICES-PRINTING              | \$49.50             | \$117.41            | \$400.00            | \$34.79             | \$400.00            | \$0.00              | 0%       |
| 011.100.2001.0000.54520.             | SERVICES-CONTRACT              | \$1,537.32          | \$335.56            | \$918.00            | \$382.68            | \$3,918.00          | \$3,000.00          | 327%     |
| 011.100.2001.0000.54527.             | SERVICES-PROFESSIONAL          | \$6,337.28          | \$3,626.48          | \$8,000.00          | \$4,700.72          | \$7,000.00          | (\$1,000.00)        | -13%     |
| 011.100.2001.0000.54532.             | SERVICES-CONSULTANTS           | \$0.00              | \$0.00              | \$3,958.00          | \$0.00              | \$4,500.00          | \$542.00            | 14%      |
| <b>TOTAL SERVICES</b>                |                                | <b>\$10,798.24</b>  | <b>\$5,804.13</b>   | <b>\$17,276.00</b>  | <b>\$6,496.34</b>   | <b>\$19,818.00</b>  | <b>\$2,542.00</b>   |          |
| 011.100.2001.0000.55002.             | INSURANCE-FLEET                | \$0.00              | \$485.64            | \$297.00            | \$310.08            | \$638.00            | \$341.00            | 115%     |
| 011.100.2001.0000.55006.             | INSURANCE-COMMERCIAL PROPERTY  | \$243.24            | \$367.11            | \$0.00              | \$0.00              | \$0.00              | \$0.00              | **       |
| <b>TOTAL INSURANCE</b>               |                                | <b>\$243.24</b>     | <b>\$852.75</b>     | <b>\$297.00</b>     | <b>\$310.08</b>     | <b>\$638.00</b>     | <b>\$341.00</b>     |          |
| 011.100.2001.0000.55505.             | FEES-MEMBERSHIPS & DUES        | \$0.00              | \$675.00            | \$710.00            | \$0.00              | \$710.00            | \$0.00              | 0%       |
| 011.100.2001.0000.55511.             | FEES-NOTARY BOND               | \$0.00              | \$0.00              | \$209.00            | \$0.00              | \$150.00            | (\$59.00)           | -28%     |
| 011.100.2001.0000.55512.             | FEES-POSTAGE                   | \$1,237.20          | \$425.06            | \$1,500.00          | \$362.01            | \$1,000.00          | (\$500.00)          | -33%     |
| <b>TOTAL FEES</b>                    |                                | <b>\$1,237.20</b>   | <b>\$1,100.06</b>   | <b>\$2,419.00</b>   | <b>\$362.01</b>     | <b>\$1,860.00</b>   | <b>(\$559.00)</b>   |          |
| 011.100.2001.0000.56005.             | OTHER-TRAVEL                   | \$1,369.19          | \$5,170.87          | \$5,700.00          | \$3,129.51          | \$7,200.00          | \$1,500.00          | 26%      |
| 011.100.2001.0000.56010.             | OTHER-FUELS                    | \$0.00              | \$17.94             | \$400.00            | \$46.29             | \$400.00            | \$0.00              | 0%       |
| 011.100.2001.0000.56034.             | OTHER-EMPLOYEE APPRECIATION    | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$120.00            | \$120.00            | **       |
| <b>TOTAL OTHER</b>                   |                                | <b>\$1,369.19</b>   | <b>\$5,188.81</b>   | <b>\$6,100.00</b>   | <b>\$3,175.80</b>   | <b>\$7,720.00</b>   | <b>\$1,620.00</b>   |          |
| <b>TOTAL EXPENSE</b>                 |                                | <b>\$279,526.45</b> | <b>\$303,696.20</b> | <b>\$333,070.00</b> | <b>\$256,001.72</b> | <b>\$442,518.00</b> | <b>\$109,448.00</b> |          |

## General Fund - Finance

| Account                  | Account Description                  | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change          | % Change |
|--------------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|----------|
| 011.100.2102.0000.52001. | SALARIES-SUPERVISORY                 | \$136,243.40        | \$142,809.87        | \$145,611.00        | \$117,608.19        | \$148,524.00        | \$2,913.00         | 2%       |
| 011.100.2102.0000.52002. | SALARIES-OPERATIONAL                 | \$403,367.59        | \$333,142.61        | \$290,969.00        | \$192,334.28        | \$350,894.00        | \$59,925.00        | 21%      |
| 011.100.2102.0000.52004. | SALARIES-OVERTIME                    | \$405.37            | \$682.41            | \$75.00             | \$248.64            | \$0.00              | (\$75.00)          | -100%    |
| 011.100.2102.0000.52010. | BENEFITS-RETIREMENT                  | \$79,974.71         | \$70,906.97         | \$67,243.00         | \$30,049.36         | \$72,649.00         | \$5,406.00         | 8%       |
| 011.100.2102.0000.52011. | BENEFITS-DEFERRED COMP               | \$9,426.29          | \$10,276.73         | \$11,762.00         | \$9,858.32          | \$11,932.00         | \$170.00           | 1%       |
| 011.100.2102.0000.52012. | BENEFITS-RETIREE HEALTH              | \$10,738.20         | \$9,215.02          | \$8,737.00          | \$6,080.03          | \$9,993.00          | \$1,256.00         | 14%      |
| 011.100.2102.0000.52015. | BENEFITS-FICA                        | \$42,578.53         | \$37,715.73         | \$32,200.00         | \$25,106.96         | \$38,570.00         | \$6,370.00         | 20%      |
| 011.100.2102.0000.52020. | PTO CONVERSION                       | \$5,167.06          | \$5,861.22          | \$1,263.00          | \$7,942.23          | \$0.00              | (\$1,263.00)       | -100%    |
| 011.100.2102.0000.52025. | BENEFIT-GROUP HEALTH                 | \$41,659.16         | \$32,338.38         | \$33,366.00         | \$28,084.88         | \$32,065.00         | (\$1,301.00)       | -4%      |
| 011.100.2102.0000.52030. | BENEFITS-WORKER'S COMP               | \$1,984.47          | \$1,528.46          | \$1,405.00          | \$1,145.52          | \$1,873.00          | \$468.00           | 33%      |
| 011.100.2102.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$114.97            | \$95.96             | \$468.00            | \$51.52             | \$100.00            | (\$368.00)         | -79%     |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$731,659.75</b> | <b>\$644,573.36</b> | <b>\$593,099.00</b> | <b>\$418,509.93</b> | <b>\$666,600.00</b> | <b>\$73,501.00</b> |          |
| 011.100.2102.0000.53001. | SUPPLIES-OFFICE                      | \$8,546.53          | \$9,083.14          | \$9,600.00          | \$4,443.62          | \$9,600.00          | \$0.00             | 0%       |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$8,546.53</b>   | <b>\$9,083.14</b>   | <b>\$9,600.00</b>   | <b>\$4,443.62</b>   | <b>\$9,600.00</b>   | <b>\$0.00</b>      |          |
| 011.100.2102.0000.53511. | MAINTENANCE-EQUIPMENT                | \$1,067.77          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00             | **       |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$1,067.77</b>   | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>      |          |
| 011.100.2102.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$504.41            | \$526.37            | \$516.00            | \$466.73            | \$570.00            | \$54.00            | 10%      |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$504.41</b>     | <b>\$526.37</b>     | <b>\$516.00</b>     | <b>\$466.73</b>     | <b>\$570.00</b>     | <b>\$54.00</b>     |          |
| 011.100.2102.0000.54506. | SERVICES-ADVERTISING                 | \$0.00              | \$340.96            | \$1,000.00          | \$0.00              | \$1,000.00          | \$0.00             | 0%       |
| 011.100.2102.0000.54512. | SERVICES-AUDIT                       | \$40,974.62         | \$56,509.79         | \$50,000.00         | \$0.00              | \$65,000.00         | \$15,000.00        | 30%      |
|                          | <b>TOTAL SERVICES</b>                | <b>\$40,974.62</b>  | <b>\$56,850.75</b>  | <b>\$51,000.00</b>  | <b>\$0.00</b>       | <b>\$66,000.00</b>  | <b>\$15,000.00</b> |          |
| 011.100.2102.0000.55505. | FEES-MEMBERSHIPS & DUES              | \$350.00            | \$0.00              | \$600.00            | \$0.00              | \$600.00            | \$0.00             | 0%       |
| 011.100.2102.0000.55512. | FEES-POSTAGE                         | \$2,891.69          | \$3,165.91          | \$2,500.00          | \$2,734.97          | \$3,500.00          | \$1,000.00         | 40%      |
|                          | <b>TOTAL FEES</b>                    | <b>\$3,241.69</b>   | <b>\$3,165.91</b>   | <b>\$3,100.00</b>   | <b>\$2,734.97</b>   | <b>\$4,100.00</b>   | <b>\$1,000.00</b>  |          |
| 011.100.2102.0000.56005. | OTHER-TRAVEL                         | \$280.98            | \$764.39            | \$4,828.00          | \$2,032.40          | \$6,000.00          | \$1,172.00         | 24%      |
| 011.100.2102.0000.56007. | OTHER-EQUIPMENT                      | \$2,438.04          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00             | **       |
| 011.100.2102.0000.56009. | OTHER-COMPUTER SOFTWARE              | \$3,389.00          | \$419.00            | \$0.00              | \$419.00            | \$420.00            | \$420.00           | **       |
| 011.100.2102.0000.56034. | OTHER-EMPLOYEE APPRECIATION          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$210.00            | \$210.00           | **       |
|                          | <b>TOTAL OTHER</b>                   | <b>\$6,108.02</b>   | <b>\$1,183.39</b>   | <b>\$4,828.00</b>   | <b>\$2,451.40</b>   | <b>\$6,630.00</b>   | <b>\$1,802.00</b>  |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$792,102.79</b> | <b>\$715,382.92</b> | <b>\$662,143.00</b> | <b>\$428,606.65</b> | <b>\$753,500.00</b> | <b>\$91,357.00</b> |          |

## General Fund - Non Departmental

| Account                  | Account Description            | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals          | 2026 Prelim Budget    | \$ Change               | % Change |
|--------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|----------|
| 011.000.2400.0000.40612. | MISC REVENUE-REIMBURSEMENTS    | (\$36,019.22)         | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                  | **       |
|                          | <b>TOTAL MISC REVENUE</b>      | <b>(\$36,019.22)</b>  | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>           |          |
| 011.000.2400.0000.53008. | SUPPLIES-COPIER                | \$973.50              | \$865.00              | \$1,656.00            | \$966.00              | \$1,200.00            | (\$456.00)              | -28%     |
| 011.000.2400.0000.53043. | SUPPLIES-POSTAGE               | \$2,026.32            | \$2,274.30            | \$3,000.00            | \$1,548.15            | \$3,000.00            | \$0.00                  | 0%       |
|                          | <b>TOTAL SUPPLIES</b>          | <b>\$2,999.82</b>     | <b>\$3,139.30</b>     | <b>\$4,656.00</b>     | <b>\$2,514.15</b>     | <b>\$4,200.00</b>     | <b>(\$456.00)</b>       |          |
| 011.000.2400.0000.53505. | MAINTENANCE-FLEET PARTS        | \$0.00                | \$96.50               | \$0.00                | \$0.00                | \$0.00                | \$0.00                  | **       |
| 011.000.2400.0000.53507. | MAINTENANCE-HEATING & COOLING  | \$59,915.09           | \$17,474.33           | \$30,000.00           | \$0.00                | \$30,000.00           | \$0.00                  | 0%       |
| 011.000.2400.0000.53509. | MAINTENANCE-BUILDING&STRUCTURE | \$0.00                | \$0.00                | \$18,000.00           | \$13,150.00           | \$0.00                | (\$18,000.00)           | -100%    |
| 011.000.2400.0000.53514. | MAINTENANCE-GENERATOR          | \$1,684.50            | \$4,816.32            | \$7,500.00            | \$3,634.98            | \$8,500.00            | \$1,000.00              | 13%      |
| 011.000.2400.0000.53515. | MAINTENANCE-FIRE SYSTEMS       | \$836.33              | \$14,264.49           | \$8,100.00            | \$6,003.54            | \$14,500.00           | \$6,400.00              | 79%      |
|                          | <b>TOTAL MAINTENANCE</b>       | <b>\$62,435.92</b>    | <b>\$36,651.64</b>    | <b>\$63,600.00</b>    | <b>\$22,788.52</b>    | <b>\$53,000.00</b>    | <b>(\$10,600.00)</b>    |          |
| 011.000.2400.0000.54001. | UTILITIES-ELECTRICITY          | \$63,496.72           | \$61,797.38           | \$72,000.00           | \$65,839.11           | \$78,000.00           | \$6,000.00              | 8%       |
| 011.000.2400.0000.54003. | UTILITIES-GAS                  | \$13,402.84           | \$11,189.30           | \$14,000.00           | \$6,604.26            | \$14,000.00           | \$0.00                  | 0%       |
| 011.000.2400.0000.54004. | UTILITIES-PHONE SERVICE        | \$7,608.63            | \$7,321.07            | \$7,680.00            | \$6,006.28            | \$8,280.00            | \$600.00                | 8%       |
| 011.000.2400.0000.54007. | UTILITIES-INTERNET SERVICE     | \$0.00                | \$478.63              | \$0.00                | \$924.90              | \$0.00                | \$0.00                  | **       |
| 011.000.2400.0000.54008. | UTILITIES-WATER/SEWER/GARBAGE  | \$6,356.83            | \$7,145.48            | \$6,500.00            | \$7,745.34            | \$9,500.00            | \$3,000.00              | 46%      |
|                          | <b>TOTAL UTILITIES</b>         | <b>\$90,865.02</b>    | <b>\$87,931.86</b>    | <b>\$100,180.00</b>   | <b>\$87,119.89</b>    | <b>\$109,780.00</b>   | <b>\$9,600.00</b>       |          |
| 011.000.2400.0000.54504. | SERVICES-COPIER LEASE/CHARGES  | \$10,074.14           | \$13,571.28           | \$27,230.00           | \$10,111.14           | \$13,200.00           | (\$14,030.00)           | -52%     |
| 011.000.2400.0000.54507. | SERVICES-PRINTING              | \$12,378.00           | \$6,706.00            | \$0.00                | \$0.00                | \$0.00                | \$0.00                  | **       |
| 011.000.2400.0000.54520. | SERVICES-CONTRACT              | \$311,297.65          | \$626,295.88          | \$567,887.00          | \$277,218.73          | \$378,400.00          | (\$189,487.00)          | -33%     |
|                          | <b>TOTAL SERVICES</b>          | <b>\$333,749.79</b>   | <b>\$646,573.16</b>   | <b>\$595,117.00</b>   | <b>\$287,329.87</b>   | <b>\$391,600.00</b>   | <b>(\$203,517.00)</b>   |          |
| 011.000.2400.0000.55001. | INSURANCE-GENERAL LIABILITY    | \$49,506.11           | \$61,644.33           | \$67,809.00           | \$107,247.04          | \$110,465.00          | \$42,656.00             | 63%      |
| 011.000.2400.0000.55002. | INSURANCE-FLEET                | \$593.56              | \$53.96               | \$0.00                | \$0.00                | \$0.00                | \$0.00                  | **       |
| 011.000.2400.0000.55003. | INSURANCE-ERROR & OMISSIONS    | \$65,349.13           | \$75,362.60           | \$130,699.00          | \$125,363.00          | \$129,124.00          | (\$1,575.00)            | -1%      |
| 011.000.2400.0000.55006. | INSURANCE-COMMERCIAL PROPERTY  | \$43,877.13           | \$51,622.34           | \$53,171.00           | \$18,795.70           | \$20,673.00           | (\$32,498.00)           | -61%     |
| 011.000.2400.0000.55008. | INSURANCE-HONESTY BLANKET      | \$1,845.00            | \$1,845.00            | \$2,243.00            | \$1,845.00            | \$2,200.00            | (\$43.00)               | -2%      |
| 011.000.2400.0000.55009. | INSURANCE-PUBLIC OFFICIAL      | \$3,249.00            | \$3,599.00            | \$4,896.00            | \$2,247.00            | \$4,900.00            | \$4.00                  | 0%       |
|                          | <b>TOTAL INSURANCE</b>         | <b>\$164,419.93</b>   | <b>\$194,127.23</b>   | <b>\$258,818.00</b>   | <b>\$255,497.74</b>   | <b>\$267,362.00</b>   | <b>\$8,544.00</b>       |          |
| 011.000.2400.0000.55504. | FEES-GRT ADMIN                 | \$311,866.89          | \$334,204.76          | \$329,455.00          | \$298,261.57          | \$334,026.00          | \$4,571.00              | 1%       |
| 011.000.2400.0000.55505. | FEES-MEMBERSHIPS & DUES        | \$54,296.00           | \$61,421.00           | \$68,500.00           | \$64,371.00           | \$68,500.00           | \$0.00                  | 0%       |
| 011.000.2400.0000.55507. | FEES-BANK FEES                 | \$1,056.26            | \$743.39              | \$0.00                | \$368.79              | \$0.00                | \$0.00                  | **       |
| 011.000.2400.0000.55518. | FEES-PROPERTY TAX ADMIN FEE    | \$48,158.58           | \$50,726.42           | \$50,604.00           | \$35,830.53           | \$0.00                | (\$50,604.00)           | -100%    |
|                          | <b>TOTAL FEES</b>              | <b>\$415,377.73</b>   | <b>\$447,095.57</b>   | <b>\$448,559.00</b>   | <b>\$398,831.89</b>   | <b>\$402,526.00</b>   | <b>(\$46,033.00)</b>    |          |
| 011.000.2400.0000.56020. | OTHER-CONTINGENCIES            | \$126,112.84          | \$223,309.99          | \$224,150.00          | \$61,308.40           | \$250,000.00          | \$25,850.00             | 12%      |
| 011.000.2400.0000.56028. | OTHER-LAND LEASE               | \$73,559.54           | \$0.00                | \$2,800.00            | \$2,797.78            | \$2,800.00            | \$0.00                  | 0%       |
|                          | <b>TOTAL OTHER</b>             | <b>\$199,672.38</b>   | <b>\$223,309.99</b>   | <b>\$226,950.00</b>   | <b>\$64,106.18</b>    | <b>\$252,800.00</b>   | <b>\$25,850.00</b>      |          |
| 011.000.2400.0000.57001. | CAPITAL-PROPERTY ACQUISITION   | \$81,057.55           | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                  | **       |
| 011.000.2400.0000.57006. | CAPITAL-BUILDING IMPROVEMENT   | \$26,953.22           | \$0.00                | \$4,968,920.00        | \$2,726,642.83        | \$0.00                | (\$4,968,920.00)        | -100%    |
| 011.000.2400.0000.57011. | CAPITAL-EQUIPMENT              | \$8,881.00            | \$10,423.00           | \$0.00                | \$0.00                | \$0.00                | \$0.00                  | **       |
| 011.000.2400.0000.57013. | CAPITAL-COMPUTER HARDWARE      | \$0.00                | \$0.00                | \$250,000.00          | \$0.00                | \$0.00                | (\$250,000.00)          | -100%    |
| 011.000.2400.0000.57014. | CAPITAL-COMPUTER SOFTWARE      | \$980,593.10          | \$974,739.41          | \$921,435.00          | \$0.00                | \$0.00                | (\$921,435.00)          | -100%    |
|                          | <b>TOTAL CAPITAL</b>           | <b>\$1,097,484.87</b> | <b>\$985,162.41</b>   | <b>\$6,140,355.00</b> | <b>\$2,726,642.83</b> | <b>\$0.00</b>         | <b>(\$6,140,355.00)</b> |          |
|                          | <b>TOTAL EXPENSE</b>           | <b>\$2,367,005.46</b> | <b>\$2,623,991.16</b> | <b>\$7,838,235.00</b> | <b>\$3,844,831.07</b> | <b>\$1,481,268.00</b> | <b>(\$6,356,967.00)</b> |          |

## General Fund - Bench Warrants

| Account                  | Account Description                  | 2023 Actuals         | 2024 Actuals        | 2025 Revised Budget  | 2025 Actuals        | 2026 Prelim Budget   | \$ Change         | % Change |
|--------------------------|--------------------------------------|----------------------|---------------------|----------------------|---------------------|----------------------|-------------------|----------|
| 011.400.2804.0000.40505. | FINES-BENCH WARRANT                  | (\$11,858.00)        | (\$7,290.07)        | (\$12,000.00)        | (\$7,043.80)        | (\$12,000.00)        | \$0.00            | 0%       |
|                          | <b>TOTAL FINES</b>                   | <b>(\$11,858.00)</b> | <b>(\$7,290.07)</b> | <b>(\$12,000.00)</b> | <b>(\$7,043.80)</b> | <b>(\$12,000.00)</b> | <b>\$0.00</b>     |          |
| 011.400.2804.0000.52004. | SALARIES-OVERTIME                    | \$0.00               | \$876.85            | \$20,000.00          | \$2,212.37          | \$20,000.00          | \$0.00            | 0%       |
| 011.400.2804.0000.52015. | BENEFITS-FICA                        | \$0.00               | \$12.67             | \$1,530.00           | \$30.45             | \$1,530.00           | \$0.00            | 0%       |
| 011.400.2804.0000.52030. | BENEFITS-WORKER'S COMP               | \$0.00               | \$27.60             | \$300.00             | \$82.50             | \$30.00              | (\$270.00)        | -90%     |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$0.00</b>        | <b>\$917.12</b>     | <b>\$21,830.00</b>   | <b>\$2,325.32</b>   | <b>\$21,560.00</b>   | <b>(\$270.00)</b> |          |
| 011.400.2804.0000.56007. | OTHER-EQUIPMENT                      | \$0.00               | \$0.00              | \$5,000.00           | \$0.00              | \$5,000.00           | \$0.00            | 0%       |
|                          | <b>TOTAL OTHER</b>                   | <b>\$0.00</b>        | <b>\$0.00</b>       | <b>\$5,000.00</b>    | <b>\$0.00</b>       | <b>\$5,000.00</b>    | <b>\$0.00</b>     |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$0.00</b>        | <b>\$917.12</b>     | <b>\$26,830.00</b>   | <b>\$2,325.32</b>   | <b>\$26,560.00</b>   | <b>(\$270.00)</b> |          |

## General Fund - Code Enforcement

| Account                  | Account Description                  | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change             | % Change |
|--------------------------|--------------------------------------|-----------------------|-----------------------|---------------------|---------------------|---------------------|-----------------------|----------|
| 011.500.3104.0000.40611. | MISC REVENUE-ABATEMENT               | (\$221,787.03)        | (\$316,874.90)        | \$0.00              | (\$2,579.71)        | \$0.00              | \$0.00                | **       |
| 011.500.3104.0000.40614. | MISC REVENUE-INTEREST                | (\$1,458.46)          | (\$1,574.05)          | \$0.00              | (\$798.10)          | \$0.00              | \$0.00                | **       |
|                          | <b>TOTAL MISC REVENUE</b>            | <b>(\$223,245.49)</b> | <b>(\$318,448.95)</b> | <b>\$0.00</b>       | <b>(\$3,377.81)</b> | <b>\$0.00</b>       | <b>\$0.00</b>         |          |
| 011.500.3104.0000.52001. | SALARIES-SUPERVISORY                 | \$18,316.62           | \$65,085.25           | \$66,911.00         | \$53,035.50         | \$66,812.00         | (\$99.00)             | 0%       |
| 011.500.3104.0000.52002. | SALARIES-OPERATIONAL                 | \$99,894.99           | \$165,847.38          | \$189,399.00        | \$108,986.51        | \$188,238.00        | (\$1,161.00)          | -1%      |
| 011.500.3104.0000.52004. | SALARIES-OVERTIME                    | \$207.03              | \$1,839.16            | \$4,500.00          | \$403.93            | \$7,000.00          | \$2,500.00            | 56%      |
| 011.500.3104.0000.52007. | SALARIES-STANDBY                     | \$0.00                | \$0.00                | \$500.00            | \$0.00              | \$8,000.00          | \$7,500.00            | 1500%    |
| 011.500.3104.0000.52010. | BENEFITS-RETIREMENT                  | \$17,441.92           | \$35,447.85           | \$39,478.00         | \$25,689.44         | \$40,561.00         | \$1,083.00            | 3%       |
| 011.500.3104.0000.52012. | BENEFITS-RETIREE HEALTH              | \$2,347.44            | \$4,605.78            | \$5,130.00          | \$3,235.59          | \$5,106.00          | (\$24.00)             | 0%       |
| 011.500.3104.0000.52015. | BENEFITS-FICA                        | \$8,870.82            | \$17,523.21           | \$18,438.00         | \$12,104.92         | \$19,471.00         | \$1,033.00            | 6%       |
| 011.500.3104.0000.52025. | BENEFIT-GROUP HEALTH                 | \$11,291.44           | \$20,143.65           | \$25,399.00         | \$17,949.02         | \$20,202.00         | (\$5,197.00)          | -20%     |
| 011.500.3104.0000.52030. | BENEFITS-WORKER'S COMP               | \$2,236.35            | \$4,801.99            | \$5,070.00          | \$3,422.54          | \$5,903.00          | \$833.00              | 16%      |
| 011.500.3104.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$27.60               | \$50.60               | \$56.00             | \$29.90             | \$60.00             | \$4.00                | 7%       |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$160,674.21</b>   | <b>\$315,344.87</b>   | <b>\$354,881.00</b> | <b>\$224,857.35</b> | <b>\$361,353.00</b> | <b>\$6,472.00</b>     |          |
| 011.500.3104.0000.53001. | SUPPLIES-OFFICE                      | \$3,077.43            | \$2,740.68            | \$3,300.00          | \$2,023.15          | \$3,000.00          | (\$300.00)            | -9%      |
| 011.500.3104.0000.53012. | SUPPLIES-SAFETY                      | \$777.58              | \$3,790.22            | \$3,935.00          | \$907.50            | \$3,780.00          | (\$155.00)            | -4%      |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$3,855.01</b>     | <b>\$6,530.90</b>     | <b>\$7,235.00</b>   | <b>\$2,930.65</b>   | <b>\$6,780.00</b>   | <b>(\$455.00)</b>     |          |
| 011.500.3104.0000.53505. | MAINTENANCE-FLEET PARTS              | \$7,456.03            | \$3,605.89            | \$5,000.00          | \$2,047.99          | \$5,000.00          | \$0.00                | 0%       |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$7,456.03</b>     | <b>\$3,605.89</b>     | <b>\$5,000.00</b>   | <b>\$2,047.99</b>   | <b>\$5,000.00</b>   | <b>\$0.00</b>         |          |
| 011.500.3104.0000.54001. | UTILITIES-ELECTRICITY                | \$0.00                | \$328.62              | \$997.00            | \$704.94            | \$900.00            | (\$97.00)             | -10%     |
| 011.500.3104.0000.54003. | UTILITIES-GAS                        | \$0.00                | \$183.31              | \$1,032.00          | \$683.20            | \$400.00            | (\$632.00)            | -61%     |
| 011.500.3104.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$1,972.25            | \$4,605.01            | \$4,140.00          | \$3,870.94          | \$6,180.00          | \$2,040.00            | 49%      |
| 011.500.3104.0000.54008. | UTILITIES-WATER/SEWER/GARBAGE        | \$0.00                | \$418.03              | \$1,138.00          | \$909.62            | \$1,000.00          | (\$138.00)            | -12%     |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$1,972.25</b>     | <b>\$5,534.97</b>     | <b>\$7,307.00</b>   | <b>\$6,168.70</b>   | <b>\$8,480.00</b>   | <b>\$1,173.00</b>     |          |
| 011.500.3104.0000.54503. | SERVICES-ABATEMENT ACTION            | \$0.00                | \$18,102.40           | \$18,130.00         | \$4,622.40          | \$16,000.00         | (\$2,130.00)          | -12%     |
| 011.500.3104.0000.54506. | SERVICES-ADVERTISING                 | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$3,500.00          | \$3,500.00            | **       |
| 011.500.3104.0000.54507. | SERVICES-PRINTING                    | \$0.00                | \$1,427.97            | \$1,950.00          | \$0.00              | \$1,900.00          | (\$50.00)             | -3%      |
| 011.500.3104.0000.54517. | SERVICES-JANITORIAL                  | \$0.00                | \$349.49              | \$5,300.00          | \$3,756.99          | \$0.00              | (\$5,300.00)          | -100%    |
| 011.500.3104.0000.54520. | SERVICES-CONTRACT                    | \$10,191.70           | \$20,742.44           | \$60,875.00         | \$3,574.52          | \$4,000.00          | (\$56,875.00)         | -93%     |
| 011.500.3104.0000.54539. | SERVICES-STRUCTURE DEMO              | \$573,841.78          | \$63,282.60           | \$317,485.00        | \$5,221.26          | \$300,000.00        | (\$17,485.00)         | -6%      |
|                          | <b>TOTAL SERVICES</b>                | <b>\$584,033.48</b>   | <b>\$103,904.90</b>   | <b>\$403,740.00</b> | <b>\$17,175.17</b>  | <b>\$325,400.00</b> | <b>(\$78,340.00)</b>  |          |
| 011.500.3104.0000.55002. | INSURANCE-FLEET                      | \$1,402.96            | \$1,349.00            | \$741.00            | \$775.14            | \$1,595.00          | \$854.00              | 115%     |
|                          | <b>TOTAL INSURANCE</b>               | <b>\$1,402.96</b>     | <b>\$1,349.00</b>     | <b>\$741.00</b>     | <b>\$775.14</b>     | <b>\$1,595.00</b>   | <b>\$854.00</b>       |          |
| 011.500.3104.0000.55505. | FEES-MEMBERSHIPS & DUES              | \$0.00                | \$197.22              | \$1,050.00          | \$0.00              | \$1,150.00          | \$100.00              | 10%      |
| 011.500.3104.0000.55506. | FEES-CREDIT CARD FEES                | \$461.95              | \$299.63              | \$550.00            | \$257.23            | \$550.00            | \$0.00                | 0%       |
| 011.500.3104.0000.55512. | FEES-POSTAGE                         | \$1,786.64            | \$3,286.58            | \$6,665.00          | \$1,887.33          | \$5,000.00          | (\$1,665.00)          | -25%     |
|                          | <b>TOTAL FEES</b>                    | <b>\$2,248.59</b>     | <b>\$3,783.43</b>     | <b>\$8,265.00</b>   | <b>\$2,144.56</b>   | <b>\$6,700.00</b>   | <b>(\$1,565.00)</b>   |          |
| 011.500.3104.0000.56005. | OTHER-TRAVEL                         | \$1,519.38            | \$6,642.01            | \$8,865.00          | \$3,191.15          | \$10,742.00         | \$1,877.00            | 21%      |
| 011.500.3104.0000.56007. | OTHER-EQUIPMENT                      | \$51,468.34           | \$10,446.42           | \$55,560.00         | \$93.15             | \$3,200.00          | (\$52,360.00)         | -94%     |
| 011.500.3104.0000.56009. | OTHER-COMPUTER SOFTWARE              | \$8,500.00            | \$0.00                | \$8,500.00          | \$8,500.00          | \$0.00              | (\$8,500.00)          | -100%    |
| 011.500.3104.0000.56010. | OTHER-FUELS                          | \$2,774.04            | \$4,628.40            | \$6,000.00          | \$2,811.35          | \$5,000.00          | (\$1,000.00)          | -17%     |
| 011.500.3104.0000.56012. | OTHER-UNIFORMS                       | \$0.00                | \$10,043.38           | \$4,671.00          | \$3,628.28          | \$2,915.00          | (\$1,756.00)          | -38%     |
| 011.500.3104.0000.56034. | OTHER-EMPLOYEE APPRECIATION          | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$180.00            | \$180.00              | **       |
|                          | <b>TOTAL OTHER</b>                   | <b>\$64,261.76</b>    | <b>\$31,760.21</b>    | <b>\$83,596.00</b>  | <b>\$18,223.93</b>  | <b>\$22,037.00</b>  | <b>(\$61,559.00)</b>  |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$825,904.29</b>   | <b>\$471,814.17</b>   | <b>\$870,765.00</b> | <b>\$274,323.49</b> | <b>\$737,345.00</b> | <b>(\$133,420.00)</b> |          |

## General Fund - Planning and Zoning

| Account                  | Account Description                  | 2023 Actuals         | 2024 Actuals         | 2025 Revised Budget  | 2025 Actuals         | 2026 Prelim Budget   | \$ Change             | % Change |
|--------------------------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------|
| 011.500.3705.0000.40230. | FEES-BUILDING PERMIT                 | (\$2,730.00)         | (\$150.00)           | (\$15,000.00)        | (\$100.00)           | \$0.00               | (\$15,000.00)         | -100%    |
| 011.500.3705.0000.40231. | FEES-BLOCKING PERMIT                 | \$0.00               | (\$50.00)            | (\$150.00)           | \$0.00               | (\$2,000.00)         | \$1,850.00            | 1233%    |
| 011.500.3705.0000.40232. | FEES-UTILITY PERMIT                  | (\$11,670.00)        | (\$11,125.00)        | \$0.00               | (\$8,280.00)         | (\$7,500.00)         | \$7,500.00            | **       |
| 011.500.3705.0000.40233. | FEES-ZONING REVIEW                   | (\$45,770.00)        | (\$25,340.00)        | \$0.00               | (\$18,015.00)        | (\$25,000.00)        | \$25,000.00           | **       |
| 011.500.3705.0000.40235. | FEES-FEMA DETERMINATION              | (\$8,110.00)         | (\$5,950.00)         | \$0.00               | (\$4,165.00)         | (\$5,600.00)         | \$5,600.00            | **       |
| 011.500.3705.0000.40236. | FEES-LAND USE REVIEW                 | \$0.00               | (\$12,023.70)        | \$0.00               | (\$8,738.10)         | (\$9,000.00)         | \$9,000.00            | **       |
| 011.500.3705.0000.40237. | FEES-ANNEXATION                      | \$0.00               | \$0.00               | \$0.00               | (\$30.00)            | \$0.00               | \$0.00                | **       |
| 011.500.3705.0000.40240. | FEES-BACKFLOW ADMIN                  | (\$159.10)           | \$0.00               | \$0.00               | \$0.00               | \$0.00               | \$0.00                | **       |
|                          | <b>TOTAL FEES</b>                    | <b>(\$68,439.10)</b> | <b>(\$54,638.70)</b> | <b>(\$15,150.00)</b> | <b>(\$39,328.10)</b> | <b>(\$49,100.00)</b> | <b>\$33,950.00</b>    |          |
| 011.500.3705.0000.40612. | MISC REVENUE-REIMBURSEMENTS          | \$0.00               | (\$552.50)           | \$0.00               | \$0.00               | \$0.00               | \$0.00                | **       |
|                          | <b>TOTAL MISC REVENUE</b>            | <b>\$0.00</b>        | <b>(\$552.50)</b>    | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>\$0.00</b>         |          |
|                          | <b>TOTAL REVENUE</b>                 | <b>(\$68,439.10)</b> | <b>(\$55,191.20)</b> | <b>(\$15,150.00)</b> | <b>(\$39,328.10)</b> | <b>(\$49,100.00)</b> | <b>\$33,950.00</b>    |          |
| 011.500.3705.0000.52001. | SALARIES-SUPERVISORY                 | \$99,375.71          | \$108,434.68         | \$120,332.00         | \$59,537.34          | \$119,119.00         | (\$1,213.00)          | -1%      |
| 011.500.3705.0000.52002. | SALARIES-OPERATIONAL                 | \$31,338.23          | \$31,950.93          | \$32,719.00          | \$26,426.25          | \$33,373.00          | \$654.00              | 2%       |
| 011.500.3705.0000.52010. | BENEFITS-RETIREMENT                  | \$19,471.27          | \$21,047.81          | \$23,571.00          | \$13,648.01          | \$24,248.00          | \$677.00              | 3%       |
| 011.500.3705.0000.52012. | BENEFITS-RETIREE HEALTH              | \$2,614.31           | \$2,735.50           | \$3,062.00           | \$1,719.06           | \$3,050.00           | (\$12.00)             | 0%       |
| 011.500.3705.0000.52015. | BENEFITS-FICA                        | \$10,055.17          | \$10,791.73          | \$11,261.00          | \$6,504.44           | \$11,755.00          | \$494.00              | 4%       |
| 011.500.3705.0000.52025. | BENEFIT-GROUP HEALTH                 | \$7,871.36           | \$8,391.46           | \$10,747.00          | \$8,493.40           | \$10,276.00          | (\$471.00)            | -4%      |
| 011.500.3705.0000.52030. | BENEFITS-WORKER'S COMP               | \$1,862.39           | \$2,058.08           | \$2,566.00           | \$310.37             | \$2,867.00           | \$301.00              | 12%      |
| 011.500.3705.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$24.39              | \$24.38              | \$19.00              | \$13.11              | \$30.00              | \$11.00               | 58%      |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$172,612.83</b>  | <b>\$185,434.57</b>  | <b>\$204,277.00</b>  | <b>\$116,651.98</b>  | <b>\$204,718.00</b>  | <b>\$441.00</b>       |          |
| 011.500.3705.0000.53001. | SUPPLIES-OFFICE                      | \$2,532.49           | \$1,302.98           | \$2,000.00           | \$1,005.37           | \$2,000.00           | \$0.00                | 0%       |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$2,532.49</b>    | <b>\$1,302.98</b>    | <b>\$2,000.00</b>    | <b>\$1,005.37</b>    | <b>\$2,000.00</b>    | <b>\$0.00</b>         |          |
| 011.500.3705.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$504.41             | \$546.05             | \$1,000.00           | \$421.73             | \$1,500.00           | \$500.00              | 50%      |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$504.41</b>      | <b>\$546.05</b>      | <b>\$1,000.00</b>    | <b>\$421.73</b>      | <b>\$1,500.00</b>    | <b>\$500.00</b>       |          |
| 011.500.3705.0000.54504. | SERVICES-COPIER LEASE/CHARGES        | \$268.61             | \$0.00               | \$0.00               | \$0.00               | \$0.00               | \$0.00                | **       |
| 011.500.3705.0000.54506. | SERVICES-ADVERTISING                 | \$1,160.35           | \$1,427.64           | \$2,200.00           | \$756.41             | \$1,500.00           | (\$700.00)            | -32%     |
| 011.500.3705.0000.54507. | SERVICES-PRINTING                    | \$159.00             | \$60.00              | \$100.00             | \$80.00              | \$250.00             | \$150.00              | 150%     |
| 011.500.3705.0000.54520. |                                      | \$23,653.28          | \$1,020.00           | \$144,022.00         | \$1,020.00           | \$5,600.00           | (\$138,422.00)        | -96%     |
|                          | <b>TOTAL SERVICES</b>                | <b>\$25,241.24</b>   | <b>\$2,507.64</b>    | <b>\$146,322.00</b>  | <b>\$1,856.41</b>    | <b>\$7,350.00</b>    | <b>(\$138,972.00)</b> |          |
| 011.500.3705.0000.55505. | FEES-MEMBERSHIPS & DUES              | \$333.00             | \$110.00             | \$320.00             | \$35.00              | \$770.00             | \$450.00              | 141%     |
| 011.500.3705.0000.55512. | FEES-POSTAGE                         | \$1,455.89           | \$1,696.00           | \$1,100.00           | \$1,264.24           | \$2,000.00           | \$900.00              | 82%      |
|                          | <b>TOTAL FEES</b>                    | <b>\$1,788.89</b>    | <b>\$5,333.64</b>    | <b>\$291,764.00</b>  | <b>\$4,175.65</b>    | <b>\$15,720.00</b>   | <b>\$1,350.00</b>     |          |
| 011.500.3705.0000.56005. | OTHER-TRAVEL                         | \$1,193.48           | \$3,325.30           | \$3,563.00           | \$1,352.69           | \$6,500.00           | \$2,937.00            | 82%      |
| 011.500.3705.0000.56010. | OTHER-FUELS                          | \$0.00               | \$174.49             | \$400.00             | \$22.76              | \$600.00             | \$600.00              | 50%      |
| 011.500.3705.0000.56012. | OTHER-UNIFORMS                       | \$0.00               | \$0.00               | \$600.00             | \$0.00               | \$450.00             | (\$150.00)            | -25%     |
| 011.500.3705.0000.56034. | OTHER-EMPLOYEE APPRECIATION          | \$0.00               | \$0.00               | \$0.00               | \$0.00               | \$60.00              | \$60.00               | **       |
|                          | <b>TOTAL OTHER</b>                   | <b>\$1,193.48</b>    | <b>\$3,499.79</b>    | <b>\$4,563.00</b>    | <b>\$1,375.45</b>    | <b>\$7,610.00</b>    | <b>\$3,047.00</b>     |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$203,873.34</b>  | <b>\$198,624.67</b>  | <b>\$649,926.00</b>  | <b>\$125,486.59</b>  | <b>\$238,898.00</b>  | <b>(\$133,634.00)</b> |          |

## General Fund - Animal Control

| Account                  | Account Description                  | 2023 Actuals         | 2024 Actuals         | 2025 Revised Budget  | 2025 Actuals         | 2026 Prelim Budget   | \$ Change           | % Change |
|--------------------------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------|
| 011.400.3804.0000.40420. | USER FEES-ANIMAL ADOPTIONS           | (\$39,983.20)        | (\$34,746.16)        | (\$30,000.00)        | (\$34,203.08)        | (\$30,000.00)        | \$0.00              | 0%       |
| 011.400.3804.0000.40421. | USER FEES-ANIMAL SHELTER             | (\$4,000.07)         | (\$3,367.40)         | (\$4,000.00)         | (\$4,375.35)         | (\$5,000.00)         | \$1,000.00          | 25%      |
|                          | <b>TOTAL USER FEES</b>               | <b>(\$43,983.27)</b> | <b>(\$38,113.56)</b> | <b>(\$34,000.00)</b> | <b>(\$38,578.43)</b> | <b>(\$35,000.00)</b> | <b>\$1,000.00</b>   |          |
| 011.400.3804.0000.40601. | MISC REVENUE-DONATIONS               | (\$2,629.10)         | \$1,922.56           | (\$1,000.00)         | (\$1,029.50)         | (\$1,000.00)         | \$0.00              | 0%       |
|                          | <b>TOTAL MISC REVENUE</b>            | <b>(\$2,629.10)</b>  | <b>\$1,922.56</b>    | <b>(\$1,000.00)</b>  | <b>(\$1,029.50)</b>  | <b>(\$1,000.00)</b>  | <b>\$0.00</b>       |          |
|                          | <b>TOTAL REVENUE</b>                 | <b>(\$46,612.37)</b> | <b>(\$36,191.00)</b> | <b>(\$35,000.00)</b> | <b>(\$39,607.93)</b> | <b>(\$36,000.00)</b> | <b>\$1,000.00</b>   |          |
| 011.400.3804.0000.52001. | SALARIES-SUPERVISORY                 | \$52,351.87          | \$54,442.76          | \$55,377.00          | \$44,727.51          | \$56,346.00          | \$969.00            | 2%       |
| 011.400.3804.0000.52002. | SALARIES-OPERATIONAL                 | \$236,029.72         | \$245,052.13         | \$264,858.00         | \$211,387.05         | \$274,613.00         | \$9,755.00          | 4%       |
| 011.400.3804.0000.52004. | SALARIES-OVERTIME                    | \$16,167.33          | \$15,965.40          | \$16,000.00          | \$13,899.77          | \$16,000.00          | \$0.00              | 0%       |
| 011.400.3804.0000.52007. | SALARIES-STANDBY                     | \$5,889.06           | \$5,696.75           | \$6,998.00           | \$5,664.31           | \$5,500.00           | (\$1,498.00)        | -21%     |
| 011.400.3804.0000.52010. | BENEFITS-RETIREMENT                  | \$42,815.53          | \$44,906.14          | \$50,545.00          | \$40,616.48          | \$52,630.00          | \$2,085.00          | 4%       |
| 011.400.3804.0000.52012. | BENEFITS-RETIREE HEALTH              | \$5,748.22           | \$5,835.82           | \$6,408.00           | \$5,116.26           | \$6,624.00           | \$216.00            | 3%       |
| 011.400.3804.0000.52015. | BENEFITS-FICA                        | \$24,611.96          | \$24,466.01          | \$26,245.00          | \$20,868.46          | \$25,169.00          | (\$1,076.00)        | -4%      |
| 011.400.3804.0000.52025. | BENEFIT-GROUP HEALTH                 | \$6,519.70           | \$18,738.86          | \$28,960.00          | \$23,947.12          | \$28,896.00          | (\$64.00)           | 0%       |
| 011.400.3804.0000.52030. | BENEFITS-WORKER'S COMP               | \$17,009.81          | \$12,346.27          | \$16,562.00          | \$12,378.21          | \$13,374.00          | (\$3,188.00)        | -19%     |
| 011.400.3804.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$66.70              | \$66.70              | \$65.00              | \$52.90              | \$80.00              | \$15.00             | 23%      |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$407,209.90</b>  | <b>\$427,516.84</b>  | <b>\$472,018.00</b>  | <b>\$378,658.07</b>  | <b>\$479,232.00</b>  | <b>\$7,214.00</b>   |          |
| 011.400.3804.0000.53001. | SUPPLIES-OFFICE                      | \$424.96             | \$725.84             | \$1,000.00           | \$715.25             | \$1,000.00           | \$0.00              | 0%       |
| 011.400.3804.0000.53011. | SUPPLIES-JANITORIAL                  | \$6,719.08           | \$5,276.15           | \$5,000.00           | \$6,259.67           | \$6,500.00           | \$1,500.00          | 30%      |
| 011.400.3804.0000.53012. | SUPPLIES-SAFETY                      | \$747.94             | \$308.09             | \$1,500.00           | \$1,066.57           | \$2,200.00           | \$700.00            | 47%      |
| 011.400.3804.0000.53027. | SUPPLIES-ANIMAL FEED                 | \$10,041.07          | \$3,159.92           | \$8,000.00           | \$7,029.16           | \$10,000.00          | \$2,000.00          | 25%      |
| 011.400.3804.0000.53032. | SUPPLIES-ANIMAL CONTROL              | \$2,667.50           | \$2,266.23           | \$3,500.00           | \$2,153.59           | \$3,500.00           | \$0.00              | 0%       |
| 011.400.3804.0000.53035. | SUPPLIES-DESIGNATED MATERIALS        | \$4,669.26           | \$2,946.41           | \$4,932.00           | \$0.00               | \$0.00               | (\$4,932.00)        | -100%    |
| 011.400.3804.0000.53038. | SUPPLIES-VETERINARY                  | \$5,778.40           | \$8,213.10           | \$10,000.00          | \$8,034.62           | \$8,000.00           | (\$2,000.00)        | -20%     |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$31,048.21</b>   | <b>\$22,895.74</b>   | <b>\$33,932.00</b>   | <b>\$25,258.86</b>   | <b>\$31,200.00</b>   | <b>(\$2,732.00)</b> |          |
| 011.400.3804.0000.53502. | MAINTENANCE-OFFICE MACHINE           | \$109.33             | \$0.00               | \$0.00               | \$0.00               | \$0.00               | \$0.00              | **       |
| 011.400.3804.0000.53505. | MAINTENANCE-FLEET PARTS              | \$1,585.33           | \$3,678.61           | \$2,700.00           | \$1,721.18           | \$3,000.00           | \$300.00            | 11%      |
| 011.400.3804.0000.53508. | MAINTENANCE-PEST CONTROL             | \$389.28             | \$389.28             | \$600.00             | \$405.60             | \$600.00             | \$0.00              | 0%       |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$2,083.94</b>    | <b>\$4,067.89</b>    | <b>\$3,300.00</b>    | <b>\$2,126.78</b>    | <b>\$3,600.00</b>    | <b>\$300.00</b>     |          |
| 011.400.3804.0000.54001. | UTILITIES-ELECTRICITY                | \$6,688.66           | \$6,672.66           | \$8,000.00           | \$5,149.62           | \$8,000.00           | \$0.00              | 0%       |
| 011.400.3804.0000.54003. | UTILITIES-GAS                        | \$2,678.04           | \$2,260.14           | \$3,000.00           | \$1,884.32           | \$3,000.00           | \$0.00              | 0%       |
| 011.400.3804.0000.54004. | UTILITIES-PHONE SERVICE              | \$1,062.34           | \$1,029.66           | \$1,056.00           | \$820.24             | \$1,056.00           | \$0.00              | 0%       |
| 011.400.3804.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$2,622.31           | \$4,590.26           | \$6,000.00           | \$2,337.25           | \$6,000.00           | \$0.00              | 0%       |
| 011.400.3804.0000.54008. | UTILITIES-WATER/SEWER/GARBAGE        | \$6,202.42           | \$7,374.66           | \$7,500.00           | \$5,553.51           | \$9,000.00           | \$1,500.00          | 20%      |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$19,253.77</b>   | <b>\$21,927.38</b>   | <b>\$25,556.00</b>   | <b>\$15,744.94</b>   | <b>\$27,056.00</b>   | <b>\$1,500.00</b>   |          |

## General Fund - Animal Control

| Account                  | Account Description           | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change            | % Change |
|--------------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------|
| 011.400.3804.0000.54520. | SERVICES-CONTRACT             | \$36,252.87         | \$29,391.15         | \$39,231.00         | \$27,100.71         | \$39,200.00         | (\$31.00)            | 0%       |
| 011.400.3804.0000.54521. | SERVICES-INOCUATION           | \$0.00              | \$0.00              | \$1,300.00          | \$0.00              | \$1,300.00          | \$0.00               | 0%       |
| 011.400.3804.0000.54540. | SERVICES-LAUNDRY              | \$0.00              | \$998.46            | \$2,480.00          | \$2,142.76          | \$3,500.00          | \$1,020.00           | 41%      |
|                          | <b>TOTAL SERVICES</b>         | <b>\$36,252.87</b>  | <b>\$30,389.61</b>  | <b>\$43,011.00</b>  | <b>\$29,243.47</b>  | <b>\$44,000.00</b>  | <b>\$989.00</b>      |          |
| 011.400.3804.0000.55002. | INSURANCE-FLEET               | \$1,780.68          | \$1,618.80          | \$890.00            | \$930.18            | \$1,913.00          | \$1,023.00           | 115%     |
| 011.400.3804.0000.55006. | INSURANCE-COMMERCIAL PROPERTY | \$1,149.35          | \$1,734.60          | \$1,787.00          | \$729.87            | \$756.00            | (\$1,031.00)         | -58%     |
|                          | <b>TOTAL INSURANCE</b>        | <b>\$2,930.03</b>   | <b>\$3,353.40</b>   | <b>\$2,677.00</b>   | <b>\$1,660.05</b>   | <b>\$2,669.00</b>   | <b>(\$8.00)</b>      |          |
| 011.400.3804.0000.55507. | FEES-BANK FEES                | \$753.34            | \$614.35            | \$1,000.00          | \$591.69            | \$1,000.00          | \$0.00               | 0%       |
| 011.400.3804.0000.55512. | FEES-POSTAGE                  | \$15.78             | \$8.48              | \$315.00            | \$34.33             | \$500.00            | \$185.00             | 59%      |
|                          | <b>TOTAL FEES</b>             | <b>\$769.12</b>     | <b>\$622.83</b>     | <b>\$1,315.00</b>   | <b>\$626.02</b>     | <b>\$1,500.00</b>   | <b>\$185.00</b>      |          |
| 011.400.3804.0000.56005. | OTHER-TRAVEL                  | \$1,230.64          | \$1,584.71          | \$3,021.00          | \$2,307.56          | \$2,100.00          | (\$921.00)           | -30%     |
| 011.400.3804.0000.56007. | OTHER-EQUIPMENT               | \$6,376.32          | \$2,532.40          | \$4,700.00          | \$1,471.54          | \$2,500.00          | (\$2,200.00)         | -47%     |
| 011.400.3804.0000.56010. | OTHER-FUELS                   | \$6,699.23          | \$6,333.35          | \$8,000.00          | \$6,159.43          | \$8,000.00          | \$0.00               | 0%       |
| 011.400.3804.0000.56012. | OTHER-UNIFORMS                | \$2,433.62          | \$2,365.24          | \$9,819.00          | \$1,892.64          | \$2,800.00          | (\$7,019.00)         | -71%     |
| 011.400.3804.0000.56034. | OTHER-EMPLOYEE APPRECIATION   | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$240.00            | \$240.00             | **       |
|                          | <b>TOTAL OTHER</b>            | <b>\$16,739.81</b>  | <b>\$12,815.70</b>  | <b>\$25,540.00</b>  | <b>\$11,831.17</b>  | <b>\$15,640.00</b>  | <b>(\$9,900.00)</b>  |          |
| 011.400.3804.0000.57006. | CAPITAL-BUILDING IMPROVEMENT  | \$119,144.62        | \$0.00              | \$65,807.00         | \$0.00              | \$0.00              | (\$65,807.00)        | -100%    |
|                          | <b>TOTAL CAPITAL</b>          | <b>\$119,144.62</b> | <b>\$0.00</b>       | <b>\$65,807.00</b>  | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>(\$65,807.00)</b> |          |
|                          | <b>TOTAL EXPENSE</b>          | <b>\$635,432.27</b> | <b>\$523,589.39</b> | <b>\$673,156.00</b> | <b>\$465,149.36</b> | <b>\$604,897.00</b> | <b>(\$68,259.00)</b> |          |

## General Fund - Dispatch

| Account                              | Account Description           | 2023 Actuals        | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals          | 2026 Prelim Budget  | \$ Change             | % Change |
|--------------------------------------|-------------------------------|---------------------|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|----------|
| 011.400.4004.0000.52001.             | SALARIES-SUPERVISORY          | \$56,433.34         | \$7,832.55            | \$0.00                | \$0.00                | \$0.00              | \$0.00                | **       |
| 011.400.4004.0000.52002.             | SALARIES-OPERATIONAL          | \$407,941.09        | \$5,284.14            | \$0.00                | \$0.00                | \$0.00              | \$0.00                | **       |
| 011.400.4004.0000.52004.             | SALARIES-OVERTIME             | \$61,728.19         | \$181.92              | \$0.00                | \$0.00                | \$0.00              | \$0.00                | **       |
| 011.400.4004.0000.52010.             | BENEFITS-RETIREMENT           | \$67,425.25         | \$1,461.38            | \$0.00                | \$0.00                | \$0.00              | \$0.00                | **       |
| 011.400.4004.0000.52012.             | BENEFITS-RETIREE HEALTH       | \$9,052.83          | \$189.80              | \$0.00                | \$0.00                | \$0.00              | \$0.00                | **       |
| 011.400.4004.0000.52015.             | BENEFITS-FICA                 | \$39,809.25         | \$726.91              | \$0.00                | \$0.00                | \$0.00              | \$0.00                | **       |
| 011.400.4004.0000.52020.             | PTO CONVERSION                | \$2,199.38          | \$0.00                | \$0.00                | \$0.00                | \$0.00              | \$0.00                | **       |
| 011.400.4004.0000.52025.             | BENEFIT-GROUP HEALTH          | \$48,219.38         | \$632.48              | \$0.00                | \$0.00                | \$0.00              | \$0.00                | **       |
| 011.400.4004.0000.52030.             | BENEFITS-WORKER'S COMP        | \$1,841.39          | \$56.83               | \$0.00                | \$0.00                | \$0.00              | \$0.00                | **       |
| 011.400.4004.0000.52031.             | BENEFITS-WORKER'S COMP FEE    | \$105.80            | \$0.00                | \$0.00                | \$0.00                | \$0.00              | \$0.00                | **       |
| <b>TOTAL SALARIES &amp; BENEFITS</b> |                               | <b>\$694,755.90</b> | <b>\$16,366.01</b>    | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$0.00</b>         |          |
| 011.400.4004.0000.53001.             | SUPPLIES-OFFICE               | \$1,075.95          | \$0.00                | \$0.00                | \$0.00                | \$0.00              | \$0.00                | **       |
| <b>TOTAL SUPPLIES</b>                |                               | <b>\$1,075.95</b>   | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$0.00</b>         |          |
| 011.400.4004.0000.53511.             | MAINTENANCE-EQUIPMENT         | \$3,750.00          | \$2,149.94            | \$0.00                | \$0.00                | \$0.00              | \$0.00                | **       |
| <b>TOTAL MAINTENANCE</b>             |                               | <b>\$3,750.00</b>   | <b>\$2,149.94</b>     | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$0.00</b>         |          |
| 011.400.4004.0000.54004.             | UTILITIES-PHONE SERVICE       | \$22,558.40         | \$18,851.56           | \$12,600.00           | \$4,196.59            | \$12,600.00         | \$0.00                | 0%       |
| 011.400.4004.0000.54005.             | UTILITIES-CELL PHONE SERVICE  | \$952.44            | \$0.00                | \$0.00                | \$0.00                | \$0.00              | \$0.00                | **       |
| <b>TOTAL UTILITIES</b>               |                               | <b>\$23,510.84</b>  | <b>\$18,851.56</b>    | <b>\$12,600.00</b>    | <b>\$4,196.59</b>     | <b>\$12,600.00</b>  | <b>\$0.00</b>         |          |
| 011.400.4004.0000.54504.             | SERVICES-COPIER LEASE/CHARGES | \$2,127.56          | \$0.00                | \$0.00                | \$0.00                | \$0.00              | \$0.00                | **       |
| 011.400.4004.0000.54520.             | SERVICES-CONTRACT             | \$0.00              | \$1,134,414.35        | \$1,932,746.00        | \$1,746,932.59        | \$950,000.00        | (\$982,746.00)        | -51%     |
| <b>TOTAL SERVICES</b>                |                               | <b>\$2,127.56</b>   | <b>\$1,134,414.35</b> | <b>\$1,932,746.00</b> | <b>\$1,746,932.59</b> | <b>\$950,000.00</b> | <b>(\$982,746.00)</b> |          |
| 011.400.4004.0000.56004.             | OTHER-IN-SERVICE TRAINING     | \$6,103.57          | \$0.00                | \$0.00                | \$0.00                | \$0.00              | \$0.00                | **       |
| 011.400.4004.0000.56012.             | OTHER-UNIFORMS                | \$480.40            | \$451.49              | \$0.00                | \$0.00                | \$0.00              | \$0.00                | **       |
| <b>TOTAL OTHER</b>                   |                               | <b>\$6,583.97</b>   | <b>\$451.49</b>       | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$0.00</b>         |          |
| <b>TOTAL EXPENSE</b>                 |                               | <b>\$731,804.22</b> | <b>\$1,172,233.35</b> | <b>\$1,945,346.00</b> | <b>\$1,751,129.18</b> | <b>\$962,600.00</b> | <b>(\$982,746.00)</b> |          |

## General Fund - Police

| Account                  | Account Description                  | 2023 Actuals          | 2024 Actuals            | 2025 Revised Budget   | 2025 Actuals          | 2026 Prelim Budget    | \$ Change             | % Change |
|--------------------------|--------------------------------------|-----------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------|
| 011.400.4104.0000.40416. | USER FEES-APS REIMBURSEMENT          | (\$80,977.47)         | (\$84,698.99)           | (\$106,318.00)        | (\$80,754.00)         | (\$148,807.00)        | \$42,489.00           | 40%      |
|                          | <b>TOTAL USER FEES</b>               | <b>(\$80,977.47)</b>  | <b>(\$84,698.99)</b>    | <b>(\$106,318.00)</b> | <b>(\$80,754.00)</b>  | <b>(\$148,807.00)</b> | <b>\$42,489.00</b>    |          |
| 011.400.4104.0000.40601. | MISC REVENUE-DONATIONS               | (\$350.00)            | (\$174.00)              | (\$2,500.00)          | (\$3,170.00)          | \$0.00                | (\$2,500.00)          | -100%    |
| 011.400.4104.0000.40612. | MISC REVENUE-REIMBURSEMENTS          | (\$364,355.07)        | (\$1,096,144.52)        | (\$4,301.00)          | (\$104,042.08)        | \$0.00                | (\$4,301.00)          | -100%    |
| 011.400.4104.0000.40615. | MISC REVENUE-SALE OF SCRAP           | (\$9,751.05)          | (\$4,218.42)            | (\$13,987.00)         | (\$21,526.40)         | \$0.00                | (\$13,987.00)         | -100%    |
| 011.400.4104.0000.40619. | MISC REVENUE-SERVICES RENDERED       | (\$600.00)            | \$0.00                  | \$0.00                | \$0.00                | \$0.00                | \$0.00                | **       |
|                          | <b>TOTAL MISC REVENUE</b>            | <b>(\$375,056.12)</b> | <b>(\$1,100,536.94)</b> | <b>(\$20,788.00)</b>  | <b>(\$128,738.48)</b> | <b>\$0.00</b>         | <b>(\$20,788.00)</b>  |          |
|                          | <b>TOTAL REVENUE</b>                 | <b>(\$456,033.59)</b> | <b>(\$1,185,235.93)</b> | <b>(\$127,106.00)</b> | <b>(\$209,492.48)</b> | <b>(\$148,807.00)</b> | <b>\$21,701.00</b>    |          |
| 011.400.4104.0000.52001. | SALARIES-SUPERVISORY                 | \$1,047,550.97        | \$1,115,075.31          | \$1,144,286.00        | \$861,104.14          | \$1,085,728.00        | (\$58,558.00)         | -5%      |
| 011.400.4104.0000.52002. | SALARIES-OPERATIONAL                 | \$1,753,231.18        | \$2,468,859.62          | \$2,781,296.00        | \$2,038,729.79        | \$2,886,813.00        | \$105,517.00          | 4%       |
| 011.400.4104.0000.52004. | SALARIES-OVERTIME                    | \$187,429.72          | \$288,286.75            | \$251,958.00          | \$173,626.05          | \$251,598.00          | (\$360.00)            | 0%       |
| 011.400.4104.0000.52005. | SALARIES-HOLIDAY OVERTIME            | \$42,848.79           | \$37,871.99             | \$85,000.00           | \$48,731.80           | \$85,000.00           | \$0.00                | 0%       |
| 011.400.4104.0000.52006. | SALARIES-TRAINING OVERTIME           | \$38,972.79           | \$34,642.52             | \$52,000.00           | \$33,711.56           | \$52,000.00           | \$0.00                | 0%       |
| 011.400.4104.0000.52007. | SALARIES-STANDBY                     | \$19,125.57           | \$23,586.73             | \$25,000.00           | \$20,475.45           | \$25,000.00           | \$0.00                | 0%       |
| 011.400.4104.0000.52010. | BENEFITS-RETIREMENT                  | \$786,252.69          | \$991,023.79            | \$1,196,267.00        | \$837,203.46          | \$1,203,858.00        | \$7,591.00            | 1%       |
| 011.400.4104.0000.52011. | BENEFITS-DEFERRED COMP               | \$4,550.31            | \$290.44                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | **       |
| 011.400.4104.0000.52012. | BENEFITS-RETIREE HEALTH              | \$66,596.23           | \$82,596.25             | \$99,287.00           | \$68,597.59           | \$96,553.00           | (\$2,734.00)          | -3%      |
| 011.400.4104.0000.52015. | BENEFITS-FICA                        | \$81,616.08           | \$106,218.29            | \$108,316.00          | \$89,944.14           | \$95,210.00           | (\$13,106.00)         | -12%     |
| 011.400.4104.0000.52017. | BENEFITS-INCENTIVE                   | \$0.00                | \$0.00                  | \$175,000.00          | \$135,000.00          | \$0.00                | (\$175,000.00)        | -100%    |
| 011.400.4104.0000.52020. | PTO CONVERSION                       | \$30,517.00           | \$41,980.21             | \$36,297.00           | \$24,615.21           | \$0.00                | (\$36,297.00)         | -100%    |
| 011.400.4104.0000.52025. | BENEFIT-GROUP HEALTH                 | \$240,484.97          | \$275,805.55            | \$318,552.00          | \$278,984.12          | \$339,062.00          | \$20,510.00           | 6%       |
| 011.400.4104.0000.52030. | BENEFITS-WORKER'S COMP               | \$89,616.46           | \$106,168.28            | \$119,546.00          | \$102,894.75          | \$131,723.00          | \$12,177.00           | 10%      |
| 011.400.4104.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$483.92              | \$556.74                | \$546.00              | \$411.65              | \$670.00              | \$124.00              | 23%      |
| 011.400.4104.0000.52038. | BENEFITS-EDUCATION                   | \$1,350.00            | \$1,100.00              | \$0.00                | \$1,100.00            | \$0.00                | \$0.00                | **       |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$4,390,626.68</b> | <b>\$5,574,062.47</b>   | <b>\$6,393,351.00</b> | <b>\$4,715,129.71</b> | <b>\$6,253,215.00</b> | <b>(\$140,136.00)</b> |          |
| 011.400.4104.0000.53001. | SUPPLIES-OFFICE                      | \$5,358.02            | \$5,703.54              | \$7,800.00            | \$4,496.49            | \$15,000.00           | \$7,200.00            | 92%      |
| 011.400.4104.0000.53005. | SUPPLIES-LAW ENFORCEMENT             | \$35,287.00           | \$38,416.88             | \$42,989.00           | \$18,110.72           | \$60,000.00           | \$17,011.00           | 40%      |
| 011.400.4104.0000.53011. | SUPPLIES-JANITORIAL                  | \$3,824.09            | \$3,928.68              | \$1,520.00            | \$436.91              | \$4,000.00            | \$2,480.00            | 163%     |
| 011.400.4104.0000.53018. | SUPPLIES-PROGRAM                     | \$0.00                | \$6,346.66              | \$6,653.00            | \$5,753.17            | \$0.00                | (\$6,653.00)          | -100%    |
| 011.400.4104.0000.53035. | SUPPLIES-DESIGNATED MATERIALS        | \$0.00                | \$100.00                | \$2,675.00            | \$44.64               | \$0.00                | (\$2,675.00)          | -100%    |
| 011.400.4104.0000.53037. | SUPPLIES-EVIDENCE                    | \$4,495.61            | \$6,640.68              | \$6,070.00            | \$2,564.02            | \$7,000.00            | \$930.00              | 15%      |
| 011.400.4104.0000.53042. | SUPPLIES-AWARDS/RECOGNITION          | \$0.00                | \$2,942.44              | \$3,000.00            | \$684.16              | \$3,000.00            | \$0.00                | 0%       |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$48,964.72</b>    | <b>\$64,078.88</b>      | <b>\$70,707.00</b>    | <b>\$32,090.11</b>    | <b>\$89,000.00</b>    | <b>\$18,293.00</b>    |          |
| 011.400.4104.0000.53502. | MAINTENANCE-OFFICE MACHINE           | \$2,013.00            | \$606.58                | \$2,000.00            | \$796.30              | \$0.00                | (\$2,000.00)          | -100%    |
| 011.400.4104.0000.53505. | MAINTENANCE-FLEET PARTS              | \$31,560.07           | \$66,527.20             | \$44,000.00           | \$40,930.20           | \$65,000.00           | \$21,000.00           | 48%      |
| 011.400.4104.0000.53507. | MAINTENANCE-HEATING & COOLING        | \$2,751.10            | \$883.53                | \$2,000.00            | \$1,201.80            | \$2,000.00            | \$0.00                | 0%       |
| 011.400.4104.0000.53508. | MAINTENANCE-PEST CONTROL             | \$891.84              | \$1,232.04              | \$1,500.00            | \$1,189.55            | \$2,208.00            | \$708.00              | 47%      |
| 011.400.4104.0000.53509. | MAINTENANCE-BUILDING&STRUCTURE       | \$3,627.77            | \$8,547.52              | \$11,371.00           | \$2,854.26            | \$10,000.00           | (\$1,371.00)          | -12%     |
| 011.400.4104.0000.53510. | MAINTENANCE-COMMUNICATIONS           | \$1,008.79            | \$1,461.74              | \$5,483.00            | \$1,340.51            | \$5,000.00            | (\$483.00)            | -9%      |
| 011.400.4104.0000.53511. | MAINTENANCE-EQUIPMENT                | \$1,598.38            | \$4,755.27              | \$1,725.00            | \$870.15              | \$3,500.00            | \$1,775.00            | 103%     |
| 011.400.4104.0000.53514. | MAINTENANCE-GENERATOR                | \$8,690.07            | \$10,681.28             | \$18,000.00           | \$6,405.13            | \$22,000.00           | \$4,000.00            | 22%      |
| 011.400.4104.0000.53515. | MAINTENANCE-FIRE SYSTEMS             | \$226.52              | \$1,881.70              | \$3,000.00            | \$60.91               | \$3,800.00            | \$800.00              | 27%      |
| 011.400.4104.0000.53517. | MAINTENANCE-RADAR UNIT               | \$456.31              | \$0.00                  | \$4,000.00            | \$0.00                | \$2,000.00            | (\$2,000.00)          | -50%     |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$52,823.85</b>    | <b>\$96,576.86</b>      | <b>\$93,079.00</b>    | <b>\$55,648.81</b>    | <b>\$115,508.00</b>   | <b>\$22,429.00</b>    |          |

## General Fund - Police

| Account                  | Account Description           | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals          | 2026 Prelim Budget    | \$ Change             | % Change |
|--------------------------|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------|
| 011.400.4104.0000.54001. | UTILITIES-ELECTRICITY         | \$37,758.48           | \$33,896.52           | \$43,000.00           | \$27,425.99           | \$43,000.00           | \$0.00                | 0%       |
| 011.400.4104.0000.54003. | UTILITIES-GAS                 | \$5,440.18            | \$3,678.05            | \$5,000.00            | \$3,395.59            | \$5,000.00            | \$0.00                | 0%       |
| 011.400.4104.0000.54004. | UTILITIES-PHONE SERVICE       | \$17,316.75           | \$15,921.80           | \$14,580.00           | \$11,691.03           | \$14,580.00           | \$0.00                | 0%       |
| 011.400.4104.0000.54005. | UTILITIES-CELL PHONE SERVICE  | \$49,165.11           | \$51,728.02           | \$58,000.00           | \$46,783.22           | \$52,000.00           | (\$6,000.00)          | -10%     |
| 011.400.4104.0000.54007. | UTILITIES-INTERNET SERVICE    | \$2,523.03            | \$2,733.02            | \$2,600.00            | \$1,889.91            | \$3,000.00            | \$400.00              | 15%      |
| 011.400.4104.0000.54008. | UTILITIES-WATER/SEWER/GARBAGE | \$9,830.36            | \$10,167.88           | \$9,000.00            | \$9,478.48            | \$14,400.00           | \$5,400.00            | 60%      |
|                          | <b>TOTAL UTILITIES</b>        | <b>\$122,033.91</b>   | <b>\$118,125.29</b>   | <b>\$132,180.00</b>   | <b>\$100,664.22</b>   | <b>\$131,980.00</b>   | <b>(\$200.00)</b>     |          |
| 011.400.4104.0000.54507. | SERVICES-PRINTING             | \$6,068.52            | \$3,002.10            | \$7,000.00            | \$3,238.44            | \$7,000.00            | \$0.00                | 0%       |
| 011.400.4104.0000.54515. | SERVICES-INVESTIGATIVE        | \$10,717.04           | \$5,228.84            | \$11,000.00           | \$4,430.12            | \$11,000.00           | \$0.00                | 0%       |
| 011.400.4104.0000.54517. | SERVICES-JANITORIAL           | \$20,444.40           | \$35,022.65           | \$41,600.00           | \$33,555.45           | \$41,500.00           | (\$100.00)            | 0%       |
| 011.400.4104.0000.54519. | SERVICES-PHYSICALS            | \$2,088.20            | \$690.00              | \$1,850.00            | \$1,337.00            | \$1,500.00            | (\$350.00)            | -19%     |
| 011.400.4104.0000.54520. | SERVICES-CONTRACT             | \$94,430.27           | \$96,025.37           | \$252,955.00          | \$159,871.72          | \$108,393.00          | (\$144,562.00)        | -57%     |
|                          | <b>TOTAL SERVICES</b>         | <b>\$133,748.43</b>   | <b>\$139,968.96</b>   | <b>\$314,405.00</b>   | <b>\$202,432.73</b>   | <b>\$169,393.00</b>   | <b>(\$145,012.00)</b> |          |
| 011.400.4104.0000.55002. | INSURANCE-FLEET               | \$22,291.50           | \$21,290.24           | \$11,558.00           | \$12,067.10           | \$25,187.00           | \$13,629.00           | 118%     |
| 011.400.4104.0000.55005. | INSURANCE-POLICE LIABILITY    | \$93,308.00           | \$130,126.00          | \$186,616.00          | \$178,137.75          | \$183,482.00          | (\$3,134.00)          | -2%      |
| 011.400.4104.0000.55006. | INSURANCE-COMMERCIAL PROPERTY | \$6,374.15            | \$9,619.90            | \$9,908.00            | \$4,219.46            | \$4,347.00            | (\$5,561.00)          | -56%     |
|                          | <b>TOTAL INSURANCE</b>        | <b>\$121,973.65</b>   | <b>\$161,036.14</b>   | <b>\$208,082.00</b>   | <b>\$194,424.31</b>   | <b>\$213,016.00</b>   | <b>\$4,934.00</b>     |          |
| 011.400.4104.0000.55505. | FEES-MEMBERSHIPS & DUES       | \$2,675.00            | \$2,160.00            | \$6,000.00            | \$1,641.90            | \$4,000.00            | (\$2,000.00)          | -33%     |
| 011.400.4104.0000.55512. | FEES-POSTAGE                  | \$2,858.14            | \$2,442.42            | \$2,650.00            | \$2,214.42            | \$2,000.00            | (\$650.00)            | -25%     |
|                          | <b>TOTAL FEES</b>             | <b>\$5,533.14</b>     | <b>\$4,602.42</b>     | <b>\$8,650.00</b>     | <b>\$3,856.32</b>     | <b>\$6,000.00</b>     | <b>(\$2,650.00)</b>   |          |
| 011.400.4104.0000.56001. | OTHER-COMMUNITY RELATIONS     | \$4,883.41            | \$5,886.15            | \$5,750.00            | \$4,441.55            | \$17,000.00           | \$11,250.00           | 196%     |
| 011.400.4104.0000.56002. | OTHER-BOOKS & PUBLICATIONS    | \$390.00              | \$90.00               | \$250.00              | \$0.00                | \$250.00              | \$0.00                | 0%       |
| 011.400.4104.0000.56005. | OTHER-TRAVEL                  | \$48,642.99           | \$48,715.74           | \$64,422.00           | \$41,556.61           | \$50,000.00           | (\$14,422.00)         | -22%     |
| 011.400.4104.0000.56007. | OTHER-EQUIPMENT               | \$42,229.37           | \$10,316.99           | \$128,498.00          | \$9,555.58            | \$98,268.00           | (\$30,230.00)         | -24%     |
| 011.400.4104.0000.56008. | OTHER-COMPUTER HARDWARE       | \$0.00                | \$1,612.61            | \$2,000.00            | \$352.47              | \$0.00                | (\$2,000.00)          | -100%    |
| 011.400.4104.0000.56009. | OTHER-COMPUTER SOFTWARE       | \$190.07              | \$217.21              | \$3,000.00            | \$0.00                | \$0.00                | (\$3,000.00)          | -100%    |
| 011.400.4104.0000.56010. | OTHER-FUELS                   | \$100,614.78          | \$123,922.71          | \$139,900.00          | \$116,147.56          | \$150,000.00          | \$10,100.00           | 7%       |
| 011.400.4104.0000.56012. | OTHER-UNIFORMS                | \$104,270.75          | \$80,937.78           | \$97,819.00           | \$55,070.40           | \$93,500.00           | (\$4,319.00)          | -4%      |
| 011.400.4104.0000.56013. | OTHER-ANIMAL EXPENSE          | \$13,918.48           | \$2,810.95            | \$8,175.00            | \$2,373.68            | \$9,000.00            | \$825.00              | 10%      |
| 011.400.4104.0000.56034. | OTHER-EMPLOYEE APPRECIATION   | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$1,800.00            | \$1,800.00            | **       |
|                          | <b>TOTAL OTHER</b>            | <b>\$315,139.85</b>   | <b>\$274,510.14</b>   | <b>\$449,814.00</b>   | <b>\$229,497.85</b>   | <b>\$419,818.00</b>   | <b>(\$29,996.00)</b>  |          |
| 011.400.4104.0000.57006. | CAPITAL-BUILDING IMPROVEMENT  | \$575,775.00          | \$448,695.29          | \$180,783.00          | \$17,592.62           | \$0.00                | (\$180,783.00)        | -100%    |
| 011.400.4104.0000.57011. | CAPITAL-EQUIPMENT             | \$0.00                | \$31,367.97           | \$831.00              | \$0.00                | \$0.00                | (\$831.00)            | -100%    |
| 011.400.4104.0000.57012. | CAPITAL-LAW ENFORCEMENT EQUIP | \$364,211.24          | \$12,583.89           | \$27,302.00           | \$0.00                | \$0.00                | (\$27,302.00)         | -100%    |
| 011.400.4104.0000.57014. | CAPITAL-COMPUTER SOFTWARE     | (\$23,146.84)         | \$12,442.20           | \$29,226.00           | \$9,406.72            | \$0.00                | (\$29,226.00)         | -100%    |
|                          | <b>TOTAL CAPITAL</b>          | <b>\$916,839.40</b>   | <b>\$505,089.35</b>   | <b>\$238,142.00</b>   | <b>\$26,999.34</b>    | <b>\$0.00</b>         | <b>(\$238,142.00)</b> |          |
|                          | <b>TOTAL EXPENSE</b>          | <b>\$6,107,683.63</b> | <b>\$6,938,050.51</b> | <b>\$7,908,410.00</b> | <b>\$5,560,743.40</b> | <b>\$7,397,930.00</b> | <b>(\$510,480.00)</b> |          |

# General Fund - MCRT

| Account                  | Account Description                  | 2023 Actuals  | 2024 Actuals  | 2025 Revised Budget | 2025 Actuals  | 2026 Prelim Budget  | \$ Change           | % Change |
|--------------------------|--------------------------------------|---------------|---------------|---------------------|---------------|---------------------|---------------------|----------|
| 011.400.4804.0000.52001. | SALARIES-SUPERVISORY                 | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$83,456.00         | \$83,456.00         | **       |
| 011.400.4804.0000.52002. | SALARIES-OPERATIONAL                 | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$80,456.00         | \$80,456.00         | **       |
| 011.400.4804.0000.52010. | BENEFITS-RETIREMENT                  | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$26,066.00         | \$26,066.00         | **       |
| 011.400.4804.0000.52012. | BENEFITS-RETIREE HEALTH              | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$3,280.00          | \$3,280.00          | **       |
| 011.400.4804.0000.52015. | BENEFITS-FICA                        | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$11,966.00         | \$11,966.00         | **       |
| 011.400.4804.0000.52025. | BENEFIT-GROUP HEALTH                 | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$17,374.00         | \$17,374.00         | **       |
| 011.400.4804.0000.52030. | BENEFITS-WORKER'S COMP               | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$616.00            | \$616.00            | **       |
| 011.400.4804.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$40.00             | \$40.00             | **       |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$223,254.00</b> | <b>\$223,254.00</b> |          |
| 011.400.4804.0000.53001. | SUPPLIES-OFFICE                      | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$500.00            | \$500.00            | **       |
| 011.400.4804.0000.53018. | SUPPLIES-PROGRAM                     | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$2,000.00          | \$2,000.00          | **       |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$2,500.00</b>   | <b>\$2,500.00</b>   |          |
| 011.400.4804.0000.53505. | MAINTENANCE-FLEET PARTS              | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$2,000.00          | \$2,000.00          | **       |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$2,000.00</b>   | <b>\$2,000.00</b>   |          |
| 011.400.4804.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$3,000.00          | \$3,000.00          | **       |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$3,000.00</b>   | <b>\$3,000.00</b>   |          |
| 011.400.4804.0000.54520. | SERVICES-CONTRACT                    | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$1,000.00          | \$1,000.00          | **       |
|                          | <b>TOTAL SERVICES</b>                | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$1,000.00</b>   | <b>\$1,000.00</b>   |          |
| 011.400.4804.0000.55505. | FEES-MEMBERSHIPS & DUES              | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$1,250.00          | \$1,250.00          | **       |
|                          | <b>TOTAL FEES</b>                    | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$1,250.00</b>   | <b>\$1,250.00</b>   |          |
| 011.400.4804.0000.56005. | OTHER-TRAVEL                         | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$10,000.00         | \$10,000.00         | **       |
| 011.400.4804.0000.56007. | OTHER-EQUIPMENT                      | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$1,500.00          | \$1,500.00          | **       |
| 011.400.4804.0000.56010. | OTHER-FUELS                          | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$4,800.00          | \$4,800.00          | **       |
|                          | <b>TOTAL OTHER</b>                   | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$16,300.00</b>  | <b>\$16,300.00</b>  |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$249,304.00</b> | <b>\$249,304.00</b> |          |

# General Fund - Fire

| Account                  | Account Description                  | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals          | 2026 Prelim Budget    | \$ Change             | % Change |
|--------------------------|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------|
| 011.400.4204.0000.40271. | FEES-RE-INSPECTION FEES              | (\$2,300.00)          | \$0.00                | (\$7,000.00)          | \$0.00                | \$0.00                | (\$7,000.00)          | -100%    |
| 011.400.4204.0000.40272. | FEES-BURN PERMIT                     | (\$115.00)            | (\$200.00)            | (\$75.00)             | (\$55.00)             | (\$75.00)             | \$0.00                | 0%       |
|                          | <b>TOTAL FEES</b>                    | <b>(\$2,415.00)</b>   | <b>(\$200.00)</b>     | <b>(\$7,075.00)</b>   | <b>(\$55.00)</b>      | <b>(\$75.00)</b>      | <b>(\$7,000.00)</b>   |          |
| 011.400.4204.0000.40601. | MISC REVENUE-DONATIONS               | (\$1,630.00)          | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | **       |
| 011.400.4204.0000.40612. | MISC REVENUE-REIMBURSEMENTS          | (\$80.00)             | (\$159.01)            | (\$6,930.00)          | (\$6,930.00)          | \$0.00                | (\$6,930.00)          | -100%    |
| 011.400.4204.0000.40615. | MISC REVENUE-SALE OF SCRAP           | \$0.00                | (\$1,539.00)          | \$0.00                | \$0.00                | \$0.00                | \$0.00                | **       |
|                          | <b>TOTAL MISC REVENUE</b>            | <b>(\$1,710.00)</b>   | <b>(\$1,698.01)</b>   | <b>(\$6,930.00)</b>   | <b>(\$6,930.00)</b>   | <b>\$0.00</b>         | <b>(\$6,930.00)</b>   |          |
|                          | <b>TOTAL REVENUE</b>                 | <b>(\$4,125.00)</b>   | <b>(\$1,898.01)</b>   | <b>(\$14,005.00)</b>  | <b>(\$6,985.00)</b>   | <b>(\$75.00)</b>      | <b>(\$13,930.00)</b>  |          |
| 011.400.4204.0000.52001. | SALARIES-SUPERVISORY                 | \$183,417.66          | \$189,223.64          | \$195,226.00          | \$157,682.10          | \$199,131.00          | \$3,905.00            | 2%       |
| 011.400.4204.0000.52002. | SALARIES-OPERATIONAL                 | \$1,179,403.97        | \$1,311,962.73        | \$1,512,558.00        | \$1,121,720.03        | \$1,523,790.00        | \$11,232.00           | 1%       |
| 011.400.4204.0000.52003. | SALARIES-TEMP/PART TIME              | \$11,951.17           | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | **       |
| 011.400.4204.0000.52004. | SALARIES-OVERTIME                    | \$205,659.63          | \$279,318.77          | \$256,000.00          | \$215,886.56          | \$300,000.00          | \$44,000.00           | 17%      |
| 011.400.4204.0000.52005. | SALARIES-HOLIDAY OVERTIME            | \$23,590.33           | \$3,927.46            | \$70,000.00           | \$12,209.08           | \$70,000.00           | \$0.00                | 0%       |
| 011.400.4204.0000.52006. | SALARIES-TRAINING OVERTIME           | \$0.00                | \$0.00                | \$40,000.00           | \$0.00                | \$0.00                | (\$40,000.00)         | -100%    |
| 011.400.4204.0000.52010. | BENEFITS-RETIREMENT                  | \$504,737.19          | \$560,098.70          | \$598,353.00          | \$488,211.81          | \$602,012.00          | \$3,659.00            | 1%       |
| 011.400.4204.0000.52011. | BENEFITS-DEFERRED COMP               | \$19,089.09           | \$17,886.25           | \$15,690.00           | \$13,150.28           | \$15,917.00           | \$227.00              | 1%       |
| 011.400.4204.0000.52012. | BENEFITS-RETIREE HEALTH              | \$33,701.05           | \$36,885.22           | \$41,998.00           | \$31,743.27           | \$42,888.00           | \$890.00              | 2%       |
| 011.400.4204.0000.52015. | BENEFITS-FICA                        | \$28,764.45           | \$30,329.44           | \$31,406.00           | \$25,272.47           | \$28,804.00           | (\$2,602.00)          | -8%      |
| 011.400.4204.0000.52018. | VOLUNTEER FIRE PAY                   | \$1,694.37            | \$200.00              | \$0.00                | \$0.00                | \$0.00                | \$0.00                | **       |
| 011.400.4204.0000.52019. | VOLUNTEER FIRE TRAINING              | \$400.00              | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | **       |
| 011.400.4204.0000.52020. | PTO CONVERSION                       | \$21,214.10           | \$19,551.76           | \$15,000.00           | \$19,125.90           | \$0.00                | (\$15,000.00)         | -100%    |
| 011.400.4204.0000.52025. | BENEFIT-GROUP HEALTH                 | \$121,037.33          | \$142,498.79          | \$168,200.00          | \$135,355.68          | \$166,715.00          | (\$1,485.00)          | -1%      |
| 011.400.4204.0000.52030. | BENEFITS-WORKER'S COMP               | \$61,730.91           | \$62,003.68           | \$70,481.00           | \$60,336.53           | \$69,451.00           | (\$1,030.00)          | -1%      |
| 011.400.4204.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$243.80              | \$247.51              | \$258.00              | \$195.50              | \$310.00              | \$52.00               | 20%      |
| 011.400.4204.0000.52038. | BENEFITS-EDUCATION                   | \$400.00              | \$500.00              | \$40,000.00           | \$400.00              | \$0.00                | (\$40,000.00)         | -100%    |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$2,397,035.05</b> | <b>\$2,654,633.95</b> | <b>\$3,055,170.00</b> | <b>\$2,281,289.21</b> | <b>\$3,019,018.00</b> | <b>(\$36,152.00)</b>  |          |
| 011.400.4204.0000.53507. | MAINTENANCE-HEATING & COOLING        | \$0.00                | \$0.00                | \$6,000.00            | \$680.08              | \$6,000.00            | \$0.00                | 0%       |
| 011.400.4204.0000.53509. | MAINTENANCE-BUILDING&STRUCTURE       | \$33.89               | \$0.00                | \$18,000.00           | \$4,484.74            | \$18,000.00           | \$0.00                | 0%       |
| 011.400.4204.0000.53510. | MAINTENANCE-COMMUNICATIONS           | \$0.00                | \$0.00                | \$6,000.00            | \$847.79              | \$6,000.00            | \$0.00                | 0%       |
| 011.400.4204.0000.53514. | MAINTENANCE-GENERATOR                | \$0.00                | \$0.00                | \$12,500.00           | \$2,860.49            | \$16,000.00           | \$3,500.00            | 28%      |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$33.89</b>        | <b>\$0.00</b>         | <b>\$42,500.00</b>    | <b>\$8,873.10</b>     | <b>\$46,000.00</b>    | <b>\$3,500.00</b>     |          |
| 011.400.4204.0000.54520. | SERVICES-CONTRACT                    | \$1,513.82            | \$11,542.65           | \$62,692.00           | \$432.75              | \$15,800.00           | (\$46,892.00)         | -75%     |
| 011.400.4204.0000.54537. | SERVICES-OTERO COUNTY EMS            | \$163,158.40          | \$163,158.40          | \$209,568.00          | \$0.00                | \$209,568.00          | \$0.00                | 0%       |
|                          | <b>TOTAL SERVICES</b>                | <b>\$164,672.22</b>   | <b>\$174,701.05</b>   | <b>\$272,260.00</b>   | <b>\$432.75</b>       | <b>\$225,368.00</b>   | <b>(\$46,892.00)</b>  |          |
| 011.400.4204.0000.55006. | INSURANCE-COMMERCIAL PROPERTY        | \$7,436.12            | \$11,222.64           | \$11,559.00           | \$4,769.59            | \$4,913.00            | (\$6,646.00)          | -57%     |
|                          | <b>TOTAL INSURANCE</b>               | <b>\$7,436.12</b>     | <b>\$11,222.64</b>    | <b>\$11,559.00</b>    | <b>\$4,769.59</b>     | <b>\$4,913.00</b>     | <b>(\$6,646.00)</b>   |          |
| 011.400.4204.0000.55505. | FEES-MEMBERSHIPS & DUES              | \$0.00                | \$399.00              | \$1,750.00            | \$266.00              | \$1,395.00            | (\$355.00)            | -20%     |
|                          | <b>TOTAL FEES</b>                    | <b>\$0.00</b>         | <b>\$399.00</b>       | <b>\$1,750.00</b>     | <b>\$266.00</b>       | <b>\$1,395.00</b>     | <b>(\$355.00)</b>     |          |
| 011.400.4204.0000.56001. | OTHER-COMMUNITY RELATIONS            | \$8,734.74            | \$2,974.74            | \$5,754.00            | \$1,529.58            | \$10,000.00           | \$4,246.00            | 74%      |
| 011.400.4204.0000.56005. | OTHER-TRAVEL                         | (\$235.18)            | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | **       |
| 011.400.4204.0000.56007. | OTHER-EQUIPMENT                      | \$22,528.31           | \$39,747.38           | \$77,359.00           | \$39,872.55           | \$0.00                | (\$77,359.00)         | -100%    |
| 011.400.4204.0000.56008. | OTHER-COMPUTER HARDWARE              | \$0.00                | \$0.00                | \$2,000.00            | \$0.00                | \$0.00                | (\$2,000.00)          | -100%    |
| 011.400.4204.0000.56010. | OTHER-FUELS                          | \$0.00                | \$36,001.14           | \$0.00                | \$0.00                | \$0.00                | \$0.00                | **       |
| 011.400.4204.0000.56012. | OTHER-UNIFORMS                       | \$129.78              | \$5,413.42            | \$3,088.00            | \$1,818.83            | \$4,050.00            | \$962.00              | 31%      |
| 011.400.4204.0000.56034. | OTHER-EMPLOYEE APPRECIATION          | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$900.00              | \$900.00              | **       |
|                          | <b>TOTAL OTHER</b>                   | <b>\$31,157.65</b>    | <b>\$84,136.68</b>    | <b>\$88,201.00</b>    | <b>\$43,220.96</b>    | <b>\$14,950.00</b>    | <b>(\$73,251.00)</b>  |          |
| 011.400.4204.0000.57006. | CAPITAL-BUILDING IMPROVEMENT         | \$37,534.00           | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | **       |
|                          | <b>TOTAL CAPITAL</b>                 | <b>\$37,534.00</b>    | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$2,637,868.93</b> | <b>\$2,925,093.32</b> | <b>\$3,471,440.00</b> | <b>\$2,338,851.61</b> | <b>\$3,311,644.00</b> | <b>(\$159,796.00)</b> |          |

## General Fund - APS Resource

| Account                   | Account Description         | 2023 Actuals | 2024 Actuals | 2025 Revised Budget | 2025 Actuals | 2026 Prelim Budget | \$ Change     | % Change |
|---------------------------|-----------------------------|--------------|--------------|---------------------|--------------|--------------------|---------------|----------|
| 011.400.4704.0000.52002.  | SALARIES-OPERATIONAL        | \$100,833.95 | \$119,831.87 | \$126,464.00        | \$99,087.13  | \$187,623.00       | \$61,159.00   | 48%      |
| 011.400.4704.0000.52004.  | SALARIES-OVERTIME           | \$5,146.86   | \$12,356.39  | \$16,400.00         | \$11,188.88  | \$24,600.00        | \$8,200.00    | 50%      |
| 011.400.4704.0000.52010.  | BENEFITS-RETIREMENT         | \$31,899.01  | \$38,437.85  | \$41,183.00         | \$32,333.54  | \$61,260.00        | \$20,077.00   | 49%      |
| 011.400.4704.0000.52012.  | BENEFITS-RETIREE HEALTH     | \$2,520.36   | \$2,989.72   | \$3,163.00          | \$2,477.14   | \$4,692.00         | \$1,529.00    | 48%      |
| 011.400.4704.0000.52015.  | BENEFITS-FICA               | \$1,588.71   | \$1,983.05   | \$2,294.00          | \$1,702.48   | \$2,958.00         | \$664.00      | 29%      |
| 011.400.4704.0000.52025.  | BENEFIT-GROUP HEALTH        | \$13,108.26  | \$14,238.50  | \$20,314.00         | \$7,180.90   | \$9,365.00         | (\$10,949.00) | -54%     |
| 011.400.4704.0000.52030.  | BENEFITS-WORKER'S COMP      | \$3,852.15   | \$4,069.93   | \$5,290.00          | \$3,958.49   | \$6,996.00         | \$1,706.00    | 32%      |
| 011.400.4704.0000.52031.  | BENEFITS-WORKER'S COMP FEE  | \$17.44      | \$18.26      | \$19.00             | \$11.50      | \$30.00            | \$11.00       | 58%      |
| TOTAL SALARIES & BENEFITS |                             | \$158,966.74 | \$193,925.57 | \$215,127.00        | \$157,940.06 | \$297,524.00       | \$82,397.00   |          |
| 011.400.4704.0000.56034.  | OTHER-EMPLOYEE APPRECIATION | \$0.00       | \$0.00       | \$0.00              | \$0.00       | \$90.00            | \$90.00       | **       |
| TOTAL OTHER               |                             | \$0.00       | \$0.00       | \$0.00              | \$0.00       | \$90.00            | \$90.00       |          |
| TOTAL EXPENSE             |                             | \$158,966.74 | \$193,925.57 | \$215,127.00        | \$157,940.06 | \$297,614.00       | \$82,487.00   |          |

## Internal Services - Revenue and Transfers In

| Account                   | Account Description         | 2023 Actuals            | 2024 Actuals            | 2025 Revised Budget     | 2025 Actuals            | 2026 Prelim Budget      | \$ Change          | % Change      |
|---------------------------|-----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------|---------------|
| 012.000.0000.0000.40612.  | MISC REVENUE-REIMBURSEMENTS | \$0.00                  | (\$821.60)              | \$0.00                  | \$0.00                  | \$0.00                  | \$0.00             | **            |
| 012.000.0000.0000.40617.  | MISC REVENUE-OVER/SHORT     | (\$70.00)               | (\$2,544.00)            | \$0.00                  | \$0.00                  | \$0.00                  | \$0.00             | **            |
| 012.000.0000.0000.40623.  | MISC REVENUE-FLEET INS      | (\$108,459.42)          | (\$98,287.26)           | (\$71,343.00)           | (\$63,424.00)           | (\$121,908.00)          | \$50,565.00        | 71%           |
| <b>TOTAL MISC REVENUE</b> |                             | <b>(\$108,529.42)</b>   | <b>(\$101,652.86)</b>   | <b>(\$71,343.00)</b>    | <b>(\$63,424.00)</b>    | <b>(\$121,908.00)</b>   | <b>\$50,565.00</b> | <b>\$0.71</b> |
| 012.000.0000.0000.49011.  | TRAN FR (11) GENERAL OP     | (\$3,932,307.25)        | (\$3,556,695.40)        | (\$4,312,501.00)        | (\$3,330,691.10)        | (\$4,338,079.00)        | \$25,578.00        | 1%            |
| 012.000.0000.0000.49016.  | TRAN FR (16) LODGER'S       | (\$1,615.39)            | (\$3,000.00)            | (\$2,491.00)            | (\$2,075.80)            | \$0.00                  | (\$2,491.00)       | -100%         |
| 012.000.0000.0000.49020.  | TRAN FR (20) LODGER'S TAX   | (\$68,498.12)           | (\$79,025.00)           | (\$100,569.00)          | (\$83,807.40)           | \$0.00                  | (\$100,569.00)     | -100%         |
| 012.000.0000.0000.49044.  | TRAN FR (44) TRNSPRT FUND   | (\$260,256.60)          | (\$312,709.00)          | (\$390,177.00)          | (\$325,147.60)          | (\$507,737.00)          | \$117,560.00       | 30%           |
| 012.000.0000.0000.49063.  | TRAN FR (63) ENGINEERING    | (\$28,130.84)           | (\$26,913.00)           | (\$32,400.00)           | (\$27,000.00)           | (\$53,051.00)           | \$20,651.00        | 64%           |
| 012.000.0000.0000.49081.  | TRAN FR (81) WATER/SEWER    | (\$546,439.78)          | (\$585,513.00)          | (\$716,718.00)          | (\$597,265.00)          | (\$717,417.00)          | \$699.00           | 0%            |
| 012.000.0000.0000.49086.  | TRAN FR (86) SOLID WASTE    | (\$53,420.55)           | (\$53,579.00)           | (\$64,278.00)           | (\$53,565.10)           | (\$83,071.00)           | \$18,793.00        | 29%           |
| 012.000.0000.0000.49091.  | TRAN FR (91) AIRPORT        | (\$32,296.22)           | (\$40,680.00)           | \$0.00                  | \$0.00                  | \$0.00                  | \$0.00             | **            |
| 012.000.0000.0000.49105.  | TRAN FR (105) ECON DEV      | \$0.00                  | \$0.00                  | (\$880.00)              | (\$733.30)              | \$0.00                  | (\$880.00)         | -100%         |
| <b>TOTAL TRANSFER IN</b>  |                             | <b>(\$4,922,964.75)</b> | <b>(\$4,658,114.40)</b> | <b>(\$5,620,014.00)</b> | <b>(\$4,420,285.30)</b> | <b>(\$5,699,355.00)</b> | <b>\$79,341.00</b> | <b>\$1.24</b> |

Internal Services-Fleet Insurance

| Account                  | Account Description | 2023 Actuals | 2024 Actuals | 2025 Revised Budget | 2025 Actuals | 2026 Prelim Budget | \$ Change   | % Change |
|--------------------------|---------------------|--------------|--------------|---------------------|--------------|--------------------|-------------|----------|
| 012.000.0000.0000.55002. | INSURANCE-FLEET     | \$96,966.00  | \$94,330.50  | \$71,343.00         | \$97,997.25  | \$95,000.00        | \$23,657.00 | 33%      |
|                          | TOTAL INSURANCE     | \$96,966.00  | \$94,330.50  | \$71,343.00         | \$97,997.25  | \$95,000.00        | \$23,657.00 |          |

## Internal Services - Purchasing

| Account                  | Account Description                  | 2023 Actuals         | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals         | 2026 Prelim Budget  | \$ Change            | % Change |
|--------------------------|--------------------------------------|----------------------|---------------------|---------------------|----------------------|---------------------|----------------------|----------|
| 012.200.1602.0000.40412. | USER FEES-ADMINISTRATION             | (\$4,335.00)         | (\$896.85)          | \$0.00              | (\$12,020.63)        | \$0.00              | \$0.00               | **       |
|                          | <b>TOTAL USER FEES</b>               | <b>(\$4,335.00)</b>  | <b>(\$896.85)</b>   | <b>\$0.00</b>       | <b>(\$12,020.63)</b> | <b>\$0.00</b>       | <b>\$0.00</b>        |          |
| 012.200.1602.0000.40615. | MISC REVENUE-SALE OF SCRAP           | \$0.00               | \$0.00              | (\$2.00)            | (\$1.19)             | \$0.00              | (\$2.00)             | -100%    |
| 012.200.1602.0000.40621. | MISC REVENUE-PURCHASING              | (\$6,008.00)         | (\$6,103.00)        | (\$5,668.00)        | (\$4,723.30)         | (\$8,727.00)        | \$3,059.00           | 54%      |
|                          | <b>TOTAL MISC REVENUE</b>            | <b>(\$6,008.00)</b>  | <b>(\$6,103.00)</b> | <b>(\$5,670.00)</b> | <b>(\$4,724.49)</b>  | <b>(\$8,727.00)</b> | <b>\$3,057.00</b>    |          |
|                          | <b>TOTAL REVENUE</b>                 | <b>(\$10,343.00)</b> | <b>(\$6,999.85)</b> | <b>(\$5,670.00)</b> | <b>(\$16,745.12)</b> | <b>(\$8,727.00)</b> | <b>\$3,057.00</b>    |          |
| 012.200.1602.0000.52001. | SALARIES-SUPERVISORY                 | \$54,323.33          | \$55,918.81         | \$56,879.00         | \$45,940.22          | \$64,304.00         | \$7,425.00           | 13%      |
| 012.200.1602.0000.52002. | SALARIES-OPERATIONAL                 | \$41,609.00          | \$84,841.80         | \$90,796.00         | \$74,726.57          | \$147,227.00        | \$56,431.00          | 62%      |
| 012.200.1602.0000.52004. | SALARIES-OVERTIME                    | \$4,445.24           | \$1,588.87          | \$1,800.00          | \$1,653.99           | \$4,500.00          | \$2,700.00           | 150%     |
| 012.200.1602.0000.52007. | SALARIES-STANDBY                     | \$589.89             | \$1,021.41          | \$800.00            | \$490.78             | \$5,800.00          | \$5,000.00           | 625%     |
| 012.200.1602.0000.52010. | BENEFITS-RETIREMENT                  | \$14,282.07          | \$21,384.28         | \$22,906.00         | \$18,757.37          | \$33,639.00         | \$10,733.00          | 47%      |
| 012.200.1602.0000.52012. | BENEFITS-RETIREE HEALTH              | \$1,917.82           | \$2,805.22          | \$2,953.00          | \$2,363.25           | \$4,233.00          | \$1,280.00           | 43%      |
| 012.200.1602.0000.52015. | BENEFITS-FICA                        | \$8,078.20           | \$11,807.85         | \$12,670.00         | \$10,191.69          | \$16,460.00         | \$3,790.00           | 30%      |
| 012.200.1602.0000.52020. | PTO CONVERSION                       | \$1,349.88           | \$7,968.98          | \$0.00              | \$0.00               | \$0.00              | \$0.00               | **       |
| 012.200.1602.0000.52025. | BENEFIT-GROUP HEALTH                 | \$1,558.54           | \$9,001.47          | \$12,053.00         | \$9,099.47           | \$11,031.00         | (\$1,022.00)         | -8%      |
| 012.200.1602.0000.52030. | BENEFITS-WORKER'S COMP               | \$828.46             | \$985.28            | \$1,775.00          | \$1,727.49           | \$4,251.00          | \$2,476.00           | 139%     |
| 012.200.1602.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$19.28              | \$29.90             | \$37.00             | \$25.35              | \$50.00             | \$13.00              | 35%      |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$129,001.71</b>  | <b>\$197,353.87</b> | <b>\$202,669.00</b> | <b>\$164,976.18</b>  | <b>\$291,495.00</b> | <b>\$88,826.00</b>   |          |
| 012.200.1602.0000.53011. | SUPPLIES-JANITORIAL                  | \$9,642.24           | \$9,932.17          | \$11,400.00         | \$6,845.75           | \$11,700.00         | \$300.00             | 3%       |
| 012.200.1602.0000.53012. | SUPPLIES-SAFETY                      | \$0.00               | \$0.00              | \$30.00             | \$0.00               | \$30.00             | \$0.00               | 0%       |
| 012.200.1602.0000.53018. | SUPPLIES-PROGRAM                     | \$4,075.47           | \$4,221.00          | \$5,340.00          | \$4,374.46           | \$4,100.00          | (\$1,240.00)         | -23%     |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$13,717.71</b>   | <b>\$14,153.17</b>  | <b>\$16,770.00</b>  | <b>\$11,220.21</b>   | <b>\$15,830.00</b>  | <b>(\$940.00)</b>    |          |
| 012.200.1602.0000.53501. | MAINTENANCE-COPIER                   | \$140.05             | \$110.99            | \$240.00            | \$59.70              | \$240.00            | \$0.00               | 0%       |
| 012.200.1602.0000.53505. | MAINTENANCE-FLEET PARTS              | \$61.65              | \$94.00             | \$1,000.00          | \$576.26             | \$1,000.00          | \$0.00               | 0%       |
| 012.200.1602.0000.53508. | MAINTENANCE-PEST CONTROL             | \$259.44             | \$259.44            | \$335.32            | \$270.40             | \$396.00            | \$60.68              | 18%      |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$461.14</b>      | <b>\$464.43</b>     | <b>\$1,575.32</b>   | <b>\$906.36</b>      | <b>\$1,636.00</b>   | <b>\$60.68</b>       |          |
| 012.200.1602.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$0.00               | \$416.93            | \$492.00            | \$360.09             | \$492.00            | \$0.00               | 0%       |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$0.00</b>        | <b>\$416.93</b>     | <b>\$492.00</b>     | <b>\$360.09</b>      | <b>\$492.00</b>     | <b>\$0.00</b>        |          |
| 012.200.1602.0000.54504. | SERVICES-COPIER LEASE/CHARGES        | \$2,694.00           | \$2,940.42          | \$2,725.00          | \$2,274.12           | \$2,720.00          | (\$5.00)             | 0%       |
| 012.200.1602.0000.54506. | SERVICES-ADVERTISING                 | \$1,321.90           | \$750.84            | \$1,500.00          | \$266.47             | \$2,000.00          | \$500.00             | 33%      |
| 012.200.1602.0000.54517. | SERVICES-JANITORIAL                  | \$2,268.00           | \$2,169.39          | \$185.65            | \$185.65             | \$0.00              | (\$185.65)           | -100%    |
| 012.200.1602.0000.54520. | SERVICES-CONTRACT                    | \$647.25             | \$3,774.70          | \$34,580.03         | \$13,865.31          | \$425.00            | (\$34,155.03)        | -99%     |
|                          | <b>TOTAL SERVICES</b>                | <b>\$6,931.15</b>    | <b>\$9,635.35</b>   | <b>\$38,990.68</b>  | <b>\$16,591.55</b>   | <b>\$5,145.00</b>   | <b>(\$33,845.68)</b> |          |
| 012.200.1602.0000.55002. | INSURANCE-FLEET                      | \$296.78             | \$269.80            | \$149.00            | \$155.04             | \$319.00            | \$170.00             | 114%     |
| 012.200.1602.0000.55006. | INSURANCE-COMMERCIAL PROPERTY        | \$1,780.09           | \$2,686.53          | \$2,135.00          | \$1,130.41           | \$1,165.00          | (\$970.00)           | -45%     |
|                          | <b>TOTAL INSURANCE</b>               | <b>\$2,076.87</b>    | <b>\$2,956.33</b>   | <b>\$2,284.00</b>   | <b>\$1,285.45</b>    | <b>\$1,484.00</b>   | <b>(\$800.00)</b>    |          |
| 012.200.1602.0000.55505. | FEES-MEMBERSHIPS & DUES              | \$50.00              | \$490.00            | \$1,004.00          | \$225.00             | \$600.00            | (\$404.00)           | -40%     |
| 012.200.1602.0000.55512. | FEES-POSTAGE                         | \$196.14             | \$151.15            | \$210.00            | \$209.62             | \$200.00            | (\$10.00)            | -5%      |
|                          | <b>TOTAL FEES</b>                    | <b>\$246.14</b>      | <b>\$641.15</b>     | <b>\$1,214.00</b>   | <b>\$434.62</b>      | <b>\$800.00</b>     | <b>(\$414.00)</b>    |          |
| 012.200.1602.0000.56005. | OTHER-TRAVEL                         | \$664.00             | \$760.00            | \$1,927.00          | \$935.00             | \$3,167.00          | \$1,240.00           | 64%      |
| 012.200.1602.0000.56007. | OTHER-EQUIPMENT                      | \$460.69             | \$3,860.48          | \$2,034.00          | \$1,343.42           | \$0.00              | (\$2,034.00)         | -100%    |
| 012.200.1602.0000.56010. | OTHER-FUELS                          | \$199.04             | \$314.17            | \$600.00            | \$166.59             | \$600.00            | \$0.00               | 0%       |
| 012.200.1602.0000.56022. | OTHER-INVENTORY O/S                  | (\$11,825.93)        | (\$8,003.00)        | \$1,500.00          | (\$110.96)           | \$1,500.00          | \$0.00               | 0%       |
| 012.200.1602.0000.56023. | OTHER-DAMAGED/OBSOLETE INV           | \$1,572.00           | \$2,881.70          | \$3,700.00          | \$1,735.42           | \$3,700.00          | \$0.00               | 0%       |
| 012.200.1602.0000.56034. | OTHER-EMPLOYEE APPRECIATION          | \$0.00               | \$0.00              | \$0.00              | \$0.00               | \$150.00            | \$150.00             | **       |
|                          | <b>TOTAL OTHER</b>                   | <b>(\$8,930.20)</b>  | <b>(\$186.65)</b>   | <b>\$9,761.00</b>   | <b>\$4,069.47</b>    | <b>\$9,117.00</b>   | <b>(\$644.00)</b>    |          |
| 012.200.1602.0000.57006. | CAPITAL-BUILDING IMPROVEMENT         | \$23,695.20          | \$0.00              | \$0.00              | \$0.00               | \$0.00              | \$0.00               | **       |
|                          | <b>TOTAL CAPITAL</b>                 | <b>\$23,695.20</b>   | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>        | <b>\$0.00</b>       | <b>\$0.00</b>        |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$167,199.72</b>  | <b>\$225,434.58</b> | <b>\$273,756.00</b> | <b>\$199,843.93</b>  | <b>\$325,999.00</b> | <b>\$52,243.00</b>   |          |

## Internal Services-Human Resources

| Account                  | Account Description                  | 2023 Actuals         | 2024 Actuals         | 2025 Revised Budget  | 2025 Actuals         | 2026 Prelim Budget   | \$ Change             | % Change |
|--------------------------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------|
| 012.200.1701.0000.40612. | MISC REVENUE-REIMBURSEMENTS          | \$0.00               | (\$496.43)           | \$0.00               | \$0.00               | \$0.00               | \$0.00                | **       |
| 012.200.1701.0000.40626. | MISC REVENUE-HUMAN RESOURCES         | (\$15,728.08)        | (\$13,172.00)        | (\$14,719.00)        | (\$12,265.80)        | (\$11,934.00)        | (\$2,785.00)          | -19%     |
|                          | <b>TOTAL MISC REVENUE</b>            | <b>(\$15,728.08)</b> | <b>(\$13,668.43)</b> | <b>(\$14,719.00)</b> | <b>(\$12,265.80)</b> | <b>(\$11,934.00)</b> | <b>(\$2,785.00)</b>   |          |
| 012.200.1701.0000.52001. | SALARIES-SUPERVISORY                 | \$87,335.78          | \$90,479.32          | \$92,610.00          | \$95,488.01          | \$89,014.00          | (\$3,596.00)          | -4%      |
| 012.200.1701.0000.52002. | SALARIES-OPERATIONAL                 | \$224,336.19         | \$236,988.61         | \$242,390.00         | \$169,750.17         | \$160,741.00         | (\$81,649.00)         | -34%     |
| 012.200.1701.0000.52004. | SALARIES-OVERTIME                    | \$0.18               | \$0.72               | \$1,000.00           | \$147.18             | \$0.00               | (\$1,000.00)          | -100%    |
| 012.200.1701.0000.52010. | BENEFITS-RETIREMENT                  | \$46,435.39          | \$50,398.37          | \$51,749.00          | \$37,946.32          | \$39,714.00          | (\$12,035.00)         | -23%     |
| 012.200.1701.0000.52011. | BENEFITS-DEFERRED COMP               | \$4,284.76           | \$4,599.01           | \$5,264.00           | \$10,593.11          | \$21,254.00          | \$15,990.00           | 304%     |
| 012.200.1701.0000.52012. | BENEFITS-RETIREE HEALTH              | \$6,233.46           | \$6,549.38           | \$6,724.00           | \$4,779.37           | \$4,997.00           | (\$1,727.00)          | -26%     |
| 012.200.1701.0000.52015. | BENEFITS-FICA                        | \$25,063.76          | \$27,344.18          | \$35,690.00          | \$22,996.85          | \$20,017.00          | (\$15,673.00)         | -44%     |
| 012.200.1701.0000.52020. | PTO CONVERSION                       | \$6,618.04           | \$12,704.30          | \$9,336.00           | \$13,095.54          | \$0.00               | (\$9,336.00)          | -100%    |
| 012.200.1701.0000.52025. | BENEFIT-GROUP HEALTH                 | \$29,569.62          | \$29,826.69          | \$34,176.00          | \$19,156.12          | \$2,440.00           | (\$31,736.00)         | -93%     |
| 012.200.1701.0000.52030. | BENEFITS-WORKER'S COMP               | \$1,167.76           | \$1,273.97           | \$2,639.00           | \$1,463.39           | \$937.00             | (\$1,702.00)          | -64%     |
| 012.200.1701.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$59.80              | \$56.35              | \$65.00              | \$42.55              | \$50.00              | (\$15.00)             | -23%     |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$431,104.74</b>  | <b>\$460,220.90</b>  | <b>\$481,643.00</b>  | <b>\$375,458.61</b>  | <b>\$339,164.00</b>  | <b>(\$142,479.00)</b> |          |
| 012.200.1701.0000.53001. | SUPPLIES-OFFICE                      | \$4,682.57           | \$3,269.51           | \$6,000.00           | \$3,524.95           | \$6,000.00           | \$0.00                | 0%       |
| 012.200.1701.0000.53012. | SUPPLIES-SAFETY                      | \$789.09             | \$432.88             | \$2,300.00           | \$194.43             | \$0.00               | (\$2,300.00)          | -100%    |
| 012.200.1701.0000.53042. | SUPPLIES-AWARDS/RECOGNITION          | \$29,469.65          | \$27,536.87          | \$33,000.00          | \$23,350.94          | \$40,200.00          | \$7,200.00            | 22%      |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$34,941.31</b>   | <b>\$31,239.26</b>   | <b>\$41,300.00</b>   | <b>\$27,070.32</b>   | <b>\$46,200.00</b>   | <b>\$4,900.00</b>     |          |
| 012.200.1701.0000.53502. | MAINTENANCE-OFFICE MACHINE           | \$6,287.69           | \$5,255.41           | \$0.00               | \$0.00               | \$0.00               | \$0.00                | **       |
| 012.200.1701.0000.53505. | MAINTENANCE-FLEET PARTS              | \$1,277.31           | \$786.44             | \$1,000.00           | \$0.00               | \$0.00               | (\$1,000.00)          | -100%    |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$7,565.00</b>    | <b>\$6,041.85</b>    | <b>\$1,000.00</b>    | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>(\$1,000.00)</b>   |          |
| 012.200.1701.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$1,382.91           | \$1,517.55           | \$1,908.00           | \$1,366.78           | \$600.00             | (\$1,308.00)          | -69%     |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$1,382.91</b>    | <b>\$1,517.55</b>    | <b>\$1,908.00</b>    | <b>\$1,366.78</b>    | <b>\$600.00</b>      | <b>(\$1,308.00)</b>   |          |
| 012.200.1701.0000.54504. | SERVICES-COPIER LEASE/CHARGES        | \$27.71              | \$0.00               | \$6,000.00           | \$4,183.45           | \$6,000.00           | \$0.00                | 0%       |
| 012.200.1701.0000.54506. | SERVICES-ADVERTISING                 | \$9,824.52           | \$7,108.66           | \$10,000.00          | \$4,682.59           | \$10,000.00          | \$0.00                | 0%       |
| 012.200.1701.0000.54507. | SERVICES-PRINTING                    | \$657.06             | \$497.16             | \$750.00             | \$162.30             | \$750.00             | \$0.00                | 0%       |
| 012.200.1701.0000.54509. | SERVICES-DRUG TESTING                | \$0.00               | \$0.00               | \$0.00               | \$0.00               | \$10,000.00          | \$10,000.00           | **       |
| 012.200.1701.0000.54515. | SERVICES-INVESTIGATIVE               | \$7,766.28           | \$10,342.59          | \$19,500.00          | \$2,877.66           | \$15,000.00          | (\$4,500.00)          | -23%     |
| 012.200.1701.0000.54519. | SERVICES-PHYSICALS                   | \$18,980.45          | \$31,313.59          | \$35,000.00          | \$17,363.60          | \$25,000.00          | (\$10,000.00)         | -29%     |
| 012.200.1701.0000.54534. | SERVICES-EAP/MEDIATION               | \$1,050.00           | \$6,360.00           | \$8,000.00           | \$1,520.00           | \$8,000.00           | \$0.00                | 0%       |
| 012.200.1701.0000.54538. | SERVICES-EMPLOYEE SUPPORT            | \$27,577.80          | \$22,316.30          | \$47,000.00          | \$14,935.25          | \$120,000.00         | \$73,000.00           | 155%     |
|                          | <b>TOTAL SERVICES</b>                | <b>\$65,883.82</b>   | <b>\$77,938.30</b>   | <b>\$126,250.00</b>  | <b>\$45,724.85</b>   | <b>\$194,750.00</b>  | <b>\$68,500.00</b>    |          |
| 012.200.1701.0000.55002. | INSURANCE-FLEET                      | \$296.78             | \$269.80             | \$149.00             | \$155.04             | \$0.00               | (\$149.00)            | -100%    |
|                          | <b>TOTAL INSURANCE</b>               | <b>\$296.78</b>      | <b>\$269.80</b>      | <b>\$149.00</b>      | <b>\$155.04</b>      | <b>\$0.00</b>        | <b>(\$149.00)</b>     |          |
| 012.200.1701.0000.55502. | FEES-SOFTWARE SUPPORT FEES           | \$7,151.66           | \$9,006.82           | \$10,000.00          | \$9,858.83           | \$10,000.00          | \$0.00                | 0%       |
| 012.200.1701.0000.55505. | FEES-MEMBERSHIPS & DUES              | \$1,160.00           | \$1,485.45           | \$1,500.00           | \$264.00             | \$1,500.00           | \$0.00                | 0%       |
| 012.200.1701.0000.55512. | FEES-POSTAGE                         | \$250.47             | \$286.58             | \$350.00             | \$148.26             | \$350.00             | \$0.00                | 0%       |
|                          | <b>TOTAL FEES</b>                    | <b>\$8,562.13</b>    | <b>\$10,778.85</b>   | <b>\$11,850.00</b>   | <b>\$10,271.09</b>   | <b>\$11,850.00</b>   | <b>\$0.00</b>         |          |
| 012.200.1701.0000.56003. | OTHER-PROFESSIONAL DEVELOPMENT       | \$0.00               | \$2,000.00           | \$10,969.00          | \$4,505.00           | \$3,000.00           | (\$7,969.00)          | -73%     |
| 012.200.1701.0000.56004. | OTHER-IN-SERVICE TRAINING            | \$8,139.25           | \$10,782.81          | \$20,000.00          | \$7,460.66           | \$0.00               | (\$20,000.00)         | -100%    |
| 012.200.1701.0000.56005. | OTHER-TRAVEL                         | \$3,751.72           | \$0.00               | \$300.00             | \$0.00               | \$4,000.00           | \$3,700.00            | 1233%    |
| 012.200.1701.0000.56007. | OTHER-EQUIPMENT                      | \$11,570.16          | \$0.00               | \$0.00               | \$0.00               | \$0.00               | \$0.00                | **       |
| 012.200.1701.0000.56010. | OTHER-FUELS                          | \$350.24             | \$486.49             | \$750.00             | \$572.98             | \$0.00               | (\$750.00)            | -100%    |
| 012.200.1701.0000.56034. | OTHER-EMPLOYEE APPRECIATION          | \$0.00               | \$0.00               | \$0.00               | \$0.00               | \$120.00             | \$120.00              | **       |
|                          | <b>TOTAL OTHER</b>                   | <b>\$23,811.37</b>   | <b>\$13,269.30</b>   | <b>\$32,019.00</b>   | <b>\$12,538.64</b>   | <b>\$7,120.00</b>    | <b>(\$24,899.00)</b>  |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$573,548.06</b>  | <b>\$601,275.81</b>  | <b>\$696,119.00</b>  | <b>\$472,585.33</b>  | <b>\$599,684.00</b>  | <b>(\$96,435.00)</b>  |          |

Internal Services-Facility Maintenance Revenue

| Account                  | Account Description            | 2023 Actuals  | 2024 Actuals  | 2025 Revised Budget | 2025 Actuals  | 2026 Prelim Budget | \$ Change     | % Change |
|--------------------------|--------------------------------|---------------|---------------|---------------------|---------------|--------------------|---------------|----------|
| 012.200.3303.0000.40402. | USER FEES-RENTAL               | (\$48,255.28) | (\$39,886.94) | (\$50,000.00)       | (\$32,778.14) | (\$50,000.00)      | \$0.00        | 0%       |
| TOTAL USER FEES          |                                | (\$48,255.28) | (\$39,886.94) | (\$50,000.00)       | (\$32,778.14) | (\$50,000.00)      | \$0.00        |          |
| 012.200.3303.0000.40615. | MISC REVENUE-SALE OF SCRAP     | (\$10,747.18) | (\$4,587.83)  | (\$8,130.00)        | (\$8,146.60)  | \$0.00             | (\$8,130.00)  | -100%    |
| 012.200.3303.0000.40619. | MISC REVENUE-SERVICES RENDERED | (\$10,164.65) | (\$2,927.50)  | \$0.00              | (\$1,579.30)  | \$0.00             | \$0.00        | **       |
| 012.200.3303.0000.40624. | MISC REVENUE-FACILITY MAIN     | (\$9,822.96)  | (\$13,326.00) | (\$15,461.00)       | (\$12,884.20) | (\$4,489.00)       | (\$10,972.00) | -71%     |
| TOTAL MISC REVENUE       |                                | (\$30,734.79) | (\$20,841.33) | (\$23,591.00)       | (\$22,610.10) | (\$4,489.00)       | (\$19,102.00) |          |
| TOTAL REVENUE            |                                | (\$78,990.07) | (\$60,728.27) | (\$73,591.00)       | (\$55,388.24) | (\$54,489.00)      | (\$19,102.00) |          |

## Internal Services-Facility Maintenance

| Account                  | Account Description                  | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change             | % Change |
|--------------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------|
| 012.200.3303.0000.52001. | SALARIES-SUPERVISORY                 | \$110,333.34        | \$107,502.60        | \$115,905.00        | \$93,287.39         | \$116,332.00        | \$427.00              | 0%       |
| 012.200.3303.0000.52002. | SALARIES-OPERATIONAL                 | \$363,203.05        | \$400,653.48        | \$456,173.00        | \$291,567.31        | \$446,918.00        | (\$9,255.00)          | -2%      |
| 012.200.3303.0000.52004. | SALARIES-OVERTIME                    | \$10,317.88         | \$13,537.19         | \$15,000.00         | \$13,039.23         | \$23,000.00         | \$8,000.00            | 53%      |
| 012.200.3303.0000.52007. | SALARIES-STANDBY                     | \$16,927.55         | \$16,237.24         | \$17,500.00         | \$11,366.19         | \$17,500.00         | \$0.00                | 0%       |
| 012.200.3303.0000.52010. | BENEFITS-RETIREMENT                  | \$70,537.88         | \$77,082.69         | \$88,094.00         | \$61,101.50         | \$89,565.00         | \$1,471.00            | 2%       |
| 012.200.3303.0000.52011. | BENEFITS-DEFERRED COMP               | \$4,370.06          | \$2,918.76          | \$5,369.00          | \$4,491.48          | \$5,422.00          | \$53.00               | 1%       |
| 012.200.3303.0000.52012. | BENEFITS-RETIREE HEALTH              | \$9,471.99          | \$10,016.66         | \$11,447.00         | \$7,697.04          | \$11,269.00         | (\$178.00)            | -2%      |
| 012.200.3303.0000.52015. | BENEFITS-FICA                        | \$38,416.28         | \$41,489.48         | \$41,164.00         | \$30,599.34         | \$42,544.00         | \$1,380.00            | 3%       |
| 012.200.3303.0000.52020. | PTO CONVERSION                       | \$2,166.21          | \$8,778.81          | \$3,000.00          | \$0.00              | \$0.00              | (\$3,000.00)          | -100%    |
| 012.200.3303.0000.52025. | BENEFIT-GROUP HEALTH                 | \$43,515.31         | \$56,317.20         | \$71,174.00         | \$55,581.82         | \$64,968.00         | (\$6,206.00)          | -9%      |
| 012.200.3303.0000.52030. | BENEFITS-WORKER'S COMP               | \$25,163.19         | \$24,893.10         | \$29,939.00         | \$21,619.94         | \$26,998.00         | (\$2,941.00)          | -10%     |
| 012.200.3303.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$84.89             | \$84.52             | \$86.00             | \$56.91             | \$103.00            | \$17.00               | 20%      |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$694,507.63</b> | <b>\$759,511.73</b> | <b>\$854,851.00</b> | <b>\$590,408.15</b> | <b>\$844,619.00</b> | <b>(\$10,232.00)</b>  |          |
| 012.200.3303.0000.53001. | SUPPLIES-OFFICE                      | \$937.67            | \$1,908.47          | \$2,830.00          | \$1,534.92          | \$3,000.00          | \$170.00              | 6%       |
| 012.200.3303.0000.53009. | SUPPLIES-FIRST AID                   | \$100.50            | \$567.42            | \$0.00              | \$0.00              | \$0.00              | \$0.00                | **       |
| 012.200.3303.0000.53011. | SUPPLIES-JANITORIAL                  | \$1,205.57          | \$1,313.94          | \$3,300.00          | \$1,953.04          | \$3,500.00          | \$200.00              | 6%       |
| 012.200.3303.0000.53012. | SUPPLIES-SAFTY                       | \$3,105.94          | \$4,198.49          | \$7,350.00          | \$1,791.44          | \$8,000.00          | \$650.00              | 9%       |
| 012.200.3303.0000.53020. | SUPPLIES-CHEMICALS                   | \$198,754.44        | \$97,889.59         | \$255,528.00        | \$118,295.89        | \$150,000.00        | (\$105,528.00)        | -41%     |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$204,104.12</b> | <b>\$105,877.91</b> | <b>\$269,008.00</b> | <b>\$123,575.29</b> | <b>\$164,500.00</b> | <b>(\$104,508.00)</b> |          |
| 012.200.3303.0000.53505. | MAINTENANCE-FLEET PARTS              | \$16,947.61         | \$16,304.68         | \$19,477.00         | \$12,061.31         | \$18,000.00         | (\$1,477.00)          | -8%      |
| 012.200.3303.0000.53507. | MAINTENANCE-HEATING & COOLING        | \$22,463.67         | \$19,678.65         | \$39,330.00         | \$7,477.89          | \$31,940.00         | (\$7,390.00)          | -19%     |
| 012.200.3303.0000.53508. | MAINTENANCE-PEST CONTROL             | \$648.72            | \$1,825.44          | \$1,430.00          | \$2,728.95          | \$3,600.00          | \$2,170.00            | 152%     |
| 012.200.3303.0000.53509. | MAINTENANCE-BUILDING&STRUCTURE       | \$53,048.59         | \$76,737.42         | \$76,947.00         | \$33,461.99         | \$80,000.00         | \$3,053.00            | 4%       |
| 012.200.3303.0000.53510. | MAINTENANCE-COMMUNICATIONS           | \$24,248.87         | \$59,823.41         | \$60,006.00         | \$4,975.78          | \$47,800.00         | (\$12,206.00)         | -20%     |
| 012.200.3303.0000.53511. | MAINTENANCE-EQUIPMENT                | \$659.02            | \$674.61            | \$1,000.00          | \$528.50            | \$1,850.00          | \$850.00              | 85%      |
| 012.200.3303.0000.53521. | MAINTENANCE-LIGHT FIXTURE            | \$4,959.00          | \$4,978.96          | \$5,000.00          | \$1,709.08          | \$5,000.00          | \$0.00                | 0%       |
| 012.200.3303.0000.53522. | MAINTENANCE-COMMUN IMPRMT            | \$10,521.83         | \$21,202.57         | \$110,730.00        | \$17,843.11         | \$50,000.00         | (\$60,730.00)         | -55%     |
| 012.200.3303.0000.53525. | MAINTENANCE-POOL                     | \$40,000.19         | \$46,821.02         | \$43,262.00         | \$8,735.59          | \$43,800.00         | \$538.00              | 1%       |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$173,497.50</b> | <b>\$248,046.76</b> | <b>\$357,182.00</b> | <b>\$89,522.20</b>  | <b>\$281,990.00</b> | <b>(\$75,192.00)</b>  |          |
| 012.200.3303.0000.54001. | UTILITIES-ELECTRICITY                | \$4,534.96          | \$4,120.85          | \$6,000.00          | \$3,470.04          | \$6,000.00          | \$0.00                | 0%       |
| 012.200.3303.0000.54003. | UTILITIES-GAS                        | \$2,078.71          | \$1,193.22          | \$2,160.00          | \$1,261.99          | \$2,160.00          | \$0.00                | 0%       |
| 012.200.3303.0000.54004. | UTILITIES-PHONE SERVICE              | \$1,062.35          | \$1,029.66          | \$1,056.00          | \$820.24            | \$1,056.00          | \$0.00                | 0%       |
| 012.200.3303.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$8,690.12          | \$3,973.41          | \$6,000.00          | \$6,405.78          | \$9,000.00          | \$3,000.00            | 50%      |
| 012.200.3303.0000.54008. | UTILITIES-WATER/SEWER/GARBAGE        | \$878.92            | \$929.06            | \$900.00            | \$1,006.79          | \$1,290.00          | \$390.00              | 43%      |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$17,245.06</b>  | <b>\$11,246.20</b>  | <b>\$16,116.00</b>  | <b>\$12,964.84</b>  | <b>\$19,506.00</b>  | <b>\$3,390.00</b>     |          |
| 012.200.3303.0000.54504. | SERVICES-COPIER LEASE/CHARGES        | \$2,906.15          | \$2,668.64          | \$3,000.00          | \$2,133.96          | \$3,000.00          | \$0.00                | 0%       |
| 012.200.3303.0000.54517. | SERVICES-JANITORIAL                  | \$810.00            | \$6,401.08          | \$1,713.00          | \$1,712.26          | \$0.00              | (\$1,713.00)          | -100%    |
| 012.200.3303.0000.54520. | SERVICES-CONTRACT                    | \$12,701.57         | \$15,576.78         | \$64,800.00         | \$0.00              | \$14,000.00         | (\$50,800.00)         | -78%     |
|                          | <b>TOTAL SERVICES</b>                | <b>\$16,417.72</b>  | <b>\$24,646.50</b>  | <b>\$69,513.00</b>  | <b>\$3,846.22</b>   | <b>\$17,000.00</b>  | <b>(\$52,513.00)</b>  |          |
| 012.200.3303.0000.55002. | INSURANCE-FLEET                      | \$3,966.06          | \$3,939.08          | \$3,485.00          | \$2,956.20          | \$6,044.00          | \$2,559.00            | 73%      |
| 012.200.3303.0000.55006. | INSURANCE-COMMERCIAL PROPERTY        | \$1,799.00          | \$2,715.05          | \$2,797.00          | \$1,142.41          | \$1,177.00          | (\$1,620.00)          | -58%     |
| 012.000.0000.0000.55002. | INSURANCE-FLEET                      | \$96,966.00         | \$94,330.50         | \$71,343.00         | \$97,997.25         | \$95,000.00         | \$23,657.00           | 33%      |
|                          | <b>TOTAL INSURANCE</b>               | <b>\$102,731.06</b> | <b>\$6,654.13</b>   | <b>\$6,282.00</b>   | <b>\$4,098.61</b>   | <b>\$7,221.00</b>   | <b>\$939.00</b>       |          |
| 012.200.3303.0000.55505. | FEES-MEMBERSHIPS & DUES              | \$75.00             | \$781.00            | \$2,231.00          | \$828.25            | \$1,500.00          | (\$731.00)            | -33%     |
|                          | <b>TOTAL FEES</b>                    | <b>\$75.00</b>      | <b>\$781.00</b>     | <b>\$2,231.00</b>   | <b>\$828.25</b>     | <b>\$1,500.00</b>   | <b>(\$731.00)</b>     |          |
| 012.200.3303.0000.56005. | OTHER-TRAVEL                         | \$4,340.64          | \$6,879.14          | \$11,000.00         | \$6,060.64          | \$11,000.00         | \$0.00                | 0%       |
| 012.200.3303.0000.56007. | OTHER-EQUIPMENT                      | \$4,749.99          | \$15,494.76         | \$12,000.00         | \$11,697.46         | \$12,000.00         | \$0.00                | 0%       |
| 012.200.3303.0000.56010. | OTHER-FUELS                          | \$17,314.72         | \$15,336.62         | \$21,000.00         | \$9,417.59          | \$18,000.00         | (\$3,000.00)          | -14%     |
| 012.200.3303.0000.56011. | OTHER-TOOLS                          | \$7,945.21          | \$6,690.13          | \$13,068.00         | \$7,916.52          | \$9,000.00          | (\$4,068.00)          | -31%     |
| 012.200.3303.0000.56012. | OTHER-UNIFORMS                       | \$3,036.57          | \$3,354.09          | \$4,350.00          | \$2,962.98          | \$4,350.00          | \$0.00                | 0%       |
| 012.200.3303.0000.56034. | OTHER-EMPLOYEE APPRECIATION          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$240.00            | \$240.00              | **       |
|                          | <b>TOTAL OTHER</b>                   | <b>\$37,387.13</b>  | <b>\$47,754.74</b>  | <b>\$61,418.00</b>  | <b>\$38,055.19</b>  | <b>\$54,590.00</b>  | <b>(\$6,828.00)</b>   |          |

Internal Services-Facility Maintenance

| Account                  | Account Description          | 2023 Actuals | 2024 Actuals | 2025 Revised Budget | 2025 Actuals | 2026 Prelim Budget | \$ Change     | % Change |
|--------------------------|------------------------------|--------------|--------------|---------------------|--------------|--------------------|---------------|----------|
| 012.200.3303.0000.57004. | CAPITAL-SITE IMPROVEMENT     | \$0.00       | \$58,225.12  | \$0.00              | \$0.00       | \$0.00             | \$0.00        | **       |
| 012.200.3303.0000.57006. | CAPITAL-BUILDING IMPROVEMENT | \$92,382.07  | \$22,319.34  | \$0.00              | \$0.00       | \$0.00             | \$0.00        | **       |
| 012.200.3303.0000.57011. | CAPITAL-EQUIPMENT            | \$303,675.80 | \$274,375.42 | \$14,578.00         | \$7,375.22   | \$0.00             | (\$14,578.00) | -100%    |
| TOTAL CAPITAL            |                              | \$396,057.87 | \$354,919.88 | \$14,578.00         | \$7,375.22   | \$0.00             | (\$14,578.00) |          |
| TOTAL EXPENSE            |                              | \$433,520.00 | \$403,455.62 | \$78,227.00         | \$46,258.66  | \$56,090.00        | (\$22,137.00) |          |

## Internal Services-Information Technology

| Account                  | Account Description          | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals          | 2026 Prelim Budget    | \$ Change             | % Change |
|--------------------------|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------|
| 012.200.3402.0000.40612. | MISC REVENUE-REIMBURSEMENTS  | \$0.00                | (\$5,790.72)          | \$0.00                | \$0.00                | \$0.00                | \$0.00                | **       |
| 012.200.3402.0000.40625. | MISC REVENUE-IT SERVICES     | (\$43,052.96)         | (\$36,562.00)         | (\$50,596.00)         | (\$42,163.30)         | (\$57,007.00)         | \$6,411.00            | 13%      |
|                          | <b>TOTAL MISC REVENUE</b>    | <b>(\$43,052.96)</b>  | <b>(\$42,352.72)</b>  | <b>(\$50,596.00)</b>  | <b>(\$42,163.30)</b>  | <b>(\$57,007.00)</b>  | <b>\$6,411.00</b>     |          |
| 012.200.3402.0000.53007. | SUPPLIES-COMPUTER            | \$17,372.37           | \$39,712.22           | \$45,500.00           | \$969.57              | \$45,100.00           | (\$400.00)            | -1%      |
|                          | <b>TOTAL SUPPLIES</b>        | <b>\$17,372.37</b>    | <b>\$39,712.22</b>    | <b>\$45,500.00</b>    | <b>\$969.57</b>       | <b>\$45,100.00</b>    | <b>(\$400.00)</b>     |          |
| 012.200.3402.0000.54004. | UTILITIES-PHONE SERVICE      | \$43,446.95           | \$41,725.20           | \$44,460.00           | \$37,382.42           | \$45,024.00           | \$564.00              | 1%       |
| 012.200.3402.0000.54005. | UTILITIES-CELL PHONE SERVICE | \$385.46              | \$0.00                | \$0.00                | \$641.81              | \$0.00                | \$0.00                | **       |
| 012.200.3402.0000.54007. | UTILITIES-INTERNET SERVICE   | \$5,106.38            | \$5,531.38            | \$5,100.00            | \$3,825.00            | \$5,100.00            | \$0.00                | 0%       |
|                          | <b>TOTAL UTILITIES</b>       | <b>\$48,938.79</b>    | <b>\$47,256.58</b>    | <b>\$49,560.00</b>    | <b>\$41,849.23</b>    | <b>\$50,124.00</b>    | <b>\$564.00</b>       |          |
| 012.200.3402.0000.54520. | SERVICES-CONTRACT            | \$1,210,900.20        | \$1,179,903.68        | \$1,390,000.00        | \$1,155,760.26        | \$1,490,000.00        | \$100,000.00          | 7%       |
|                          | <b>TOTAL SERVICES</b>        | <b>\$1,210,900.20</b> | <b>\$1,179,903.68</b> | <b>\$1,390,000.00</b> | <b>\$1,155,760.26</b> | <b>\$1,490,000.00</b> | <b>\$100,000.00</b>   |          |
| 012.200.3402.0000.55502. | FEES-SOFTWARE SUPPORT FEES   | \$217,307.13          | \$502,069.24          | \$1,020,244.00        | \$878,863.33          | \$980,544.00          | (\$39,700.00)         | -4%      |
| 012.200.3402.0000.55505. | FEES-MEMBERSHIPS & DUES      | \$0.00                | \$720.00              | \$0.00                | \$0.00                | \$0.00                | \$0.00                | **       |
| 012.200.3402.0000.55512. | FEES-POSTAGE                 | \$0.00                | \$0.00                | \$0.00                | \$17.59               | \$0.00                | \$0.00                | **       |
|                          | <b>TOTAL FEES</b>            | <b>\$217,307.13</b>   | <b>\$502,789.24</b>   | <b>\$1,020,244.00</b> | <b>\$878,880.92</b>   | <b>\$980,544.00</b>   | <b>(\$39,700.00)</b>  |          |
| 012.200.3402.0000.56004. | OTHER-IN-SERVICE TRAINING    | \$0.00                | (\$12,615.00)         | \$0.00                | \$0.00                | \$0.00                | \$0.00                | **       |
|                          | <b>TOTAL OTHER</b>           | <b>\$0.00</b>         | <b>(\$12,615.00)</b>  | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         |          |
| 012.200.3402.0000.57010. | CAPITAL-OFFICE EQUIPMENT     | \$113,677.57          | \$116,808.44          | \$115,000.00          | \$97,163.47           | \$115,000.00          | \$0.00                | 0%       |
| 012.200.3402.0000.57013. | CAPITAL-COMPUTER HARDWARE    | \$56,264.51           | \$29,402.81           | \$196,527.00          | \$117,794.02          | \$80,000.00           | (\$116,527.00)        | -59%     |
|                          | <b>TOTAL CAPITAL</b>         | <b>\$169,942.08</b>   | <b>\$146,211.25</b>   | <b>\$311,527.00</b>   | <b>\$214,957.49</b>   | <b>\$195,000.00</b>   | <b>(\$116,527.00)</b> |          |
|                          | <b>TOTAL EXPENSE</b>         | <b>\$1,664,460.57</b> | <b>\$1,903,257.97</b> | <b>\$2,816,831.00</b> | <b>\$2,292,417.47</b> | <b>\$2,760,768.00</b> | <b>(\$56,063.00)</b>  |          |

## Internal Services-Fleet Maintenance

| Account                              | Account Description           | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change            | % Change |
|--------------------------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------|
| 012.200.3503.0000.40615.             | MISC REVENUE-SALE OF SCRAP    | (\$2,004.02)        | (\$106.87)          | \$0.00              | \$0.00              | \$0.00              | \$0.00               | **       |
| 012.200.3503.0000.40622.             | MISC REVENUE-FLEET            | (\$2,229.00)        | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00               | **       |
| <b>TOTAL MISC REVENUE</b>            |                               | <b>(\$4,233.02)</b> | <b>(\$106.87)</b>   | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>        |          |
| 012.200.3503.0000.52001.             | SALARIES-SUPERVISORY          | \$86,325.82         | \$85,700.28         | \$92,399.00         | \$74,629.34         | \$94,247.00         | \$1,848.00           | 2%       |
| 012.200.3503.0000.52002.             | SALARIES-OPERATIONAL          | \$134,641.22        | \$125,036.33        | \$160,160.00        | \$104,882.47        | \$247,363.00        | \$87,203.00          | 54%      |
| 012.200.3503.0000.52004.             | SALARIES-OVERTIME             | \$621.21            | \$157.78            | \$1,000.00          | \$319.30            | \$1,500.00          | \$500.00             | 50%      |
| 012.200.3503.0000.52007.             | SALARIES-STANDBY              | \$5,199.99          | \$5,342.31          | \$8,460.00          | \$3,773.49          | \$9,000.00          | \$540.00             | 6%       |
| 012.200.3503.0000.52010.             | BENEFITS-RETIREMENT           | \$32,266.89         | \$31,907.25         | \$41,136.00         | \$28,498.36         | \$54,321.00         | \$13,185.00          | 32%      |
| 012.200.3503.0000.52011.             | BENEFITS-DEFERRED COMP        | \$4,370.06          | \$2,841.00          | \$5,369.00          | \$4,491.56          | \$5,421.00          | \$52.00              | 1%       |
| 012.200.3503.0000.52012.             | BENEFITS-RETIREE HEALTH       | \$4,332.79          | \$4,146.35          | \$5,343.00          | \$3,590.45          | \$6,835.00          | \$1,492.00           | 28%      |
| 012.200.3503.0000.52015.             | BENEFITS-FICA                 | \$17,488.29         | \$16,307.60         | \$18,910.00         | \$14,014.30         | \$25,172.00         | \$6,262.00           | 33%      |
| 012.200.3503.0000.52020.             | PTO CONVERSION                | \$1,263.86          | \$0.00              | \$2,000.00          | \$0.00              | \$0.00              | (\$2,000.00)         | -100%    |
| 012.200.3503.0000.52025.             | BENEFIT-GROUP HEALTH          | \$24,817.78         | \$26,997.95         | \$29,809.00         | \$23,373.31         | \$44,339.00         | \$14,530.00          | 49%      |
| 012.200.3503.0000.52030.             | BENEFITS-WORKER'S COMP        | \$5,619.20          | \$4,984.38          | \$6,354.00          | \$4,742.53          | \$10,061.00         | \$3,707.00           | 58%      |
| 012.200.3503.0000.52031.             | BENEFITS-WORKER'S COMP FEE    | \$36.81             | \$38.53             | \$37.00             | \$29.33             | \$63.00             | \$26.00              | 70%      |
| 012.200.3503.0000.52033.             | BENEFITS-TOOL ALLOWANCE       | \$2,500.00          | \$2,200.00          | \$2,300.00          | \$1,900.00          | \$4,800.00          | \$2,500.00           | 109%     |
| <b>TOTAL SALARIES &amp; BENEFITS</b> |                               | <b>\$319,483.92</b> | <b>\$305,659.76</b> | <b>\$373,277.00</b> | <b>\$264,244.44</b> | <b>\$503,122.00</b> | <b>\$129,845.00</b>  |          |
| 012.200.3503.0000.53001.             | SUPPLIES-OFFICE               | \$203.45            | \$610.00            | \$1,525.00          | \$711.09            | \$2,525.00          | \$1,000.00           | 66%      |
| 012.200.3503.0000.53009.             | SUPPLIES-FIRST AID            | \$214.41            | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00               | **       |
| 012.200.3503.0000.53011.             | SUPPLIES-JANITORIAL           | \$1,401.78          | \$13.98             | \$0.00              | \$0.00              | \$0.00              | \$0.00               | **       |
| 012.200.3503.0000.53012.             | SUPPLIES-SAFETY               | \$1,021.15          | \$2,190.46          | \$2,836.00          | \$2,347.83          | \$3,000.00          | \$164.00             | 6%       |
| 012.200.3503.0000.53025.             | SUPPLIES-MAINTENANCE          | \$40,915.31         | \$44,785.41         | \$65,000.00         | \$52,694.69         | \$70,000.00         | \$5,000.00           | 8%       |
| <b>TOTAL SUPPLIES</b>                |                               | <b>\$43,756.10</b>  | <b>\$47,599.85</b>  | <b>\$69,361.00</b>  | <b>\$55,753.61</b>  | <b>\$75,525.00</b>  | <b>\$6,164.00</b>    |          |
| 012.200.3503.0000.53501.             | MAINTENANCE-COPIER            | \$0.00              | \$0.00              | \$20.00             | \$0.00              | \$0.00              | (\$20.00)            | -100%    |
| 012.200.3503.0000.53505.             | MAINTENANCE-FLEET PARTS       | \$5,122.35          | \$172.98            | \$1,300.00          | \$1,256.09          | \$1,500.00          | \$200.00             | 15%      |
| 012.200.3503.0000.53508.             | MAINTENANCE-PEST CONTROL      | \$713.64            | \$713.64            | \$720.00            | \$621.90            | \$760.00            | \$40.00              | 6%       |
| 012.200.3503.0000.53511.             | MAINTENANCE-EQUIPMENT         | \$12,709.85         | \$8,805.02          | \$12,500.00         | \$7,777.62          | \$6,500.00          | (\$6,000.00)         | -48%     |
| <b>TOTAL MAINTENANCE</b>             |                               | <b>\$18,545.84</b>  | <b>\$9,691.64</b>   | <b>\$14,540.00</b>  | <b>\$9,655.61</b>   | <b>\$8,760.00</b>   | <b>(\$5,780.00)</b>  |          |
| 012.200.3503.0000.54001.             | UTILITIES-ELECTRICITY         | \$7,850.50          | \$8,795.75          | \$14,000.00         | \$7,413.17          | \$14,000.00         | \$0.00               | 0%       |
| 012.200.3503.0000.54003.             | UTILITIES-GAS                 | \$2,292.72          | \$2,101.91          | \$3,000.00          | \$2,053.25          | \$3,000.00          | \$0.00               | 0%       |
| 012.200.3503.0000.54004.             | UTILITIES-PHONE SERVICE       | \$949.89            | \$915.14            | \$936.00            | \$722.95            | \$1,020.00          | \$84.00              | 9%       |
| 012.200.3503.0000.54005.             | UTILITIES-CELL PHONE SERVICE  | \$969.54            | \$1,061.57          | \$1,020.00          | \$843.46            | \$1,100.00          | \$80.00              | 8%       |
| <b>TOTAL UTILITIES</b>               |                               | <b>\$12,062.65</b>  | <b>\$12,874.37</b>  | <b>\$18,956.00</b>  | <b>\$11,032.83</b>  | <b>\$19,120.00</b>  | <b>\$164.00</b>      |          |
| 012.200.3503.0000.54504.             | SERVICES-COPIER LEASE/CHARGES | \$839.70            | \$952.23            | \$1,200.00          | \$845.20            | \$1,200.00          | \$0.00               | 0%       |
| 012.200.3503.0000.54517.             | SERVICES-JANITORIAL           | \$378.00            | \$6,309.43          | \$8,000.00          | \$6,376.12          | \$8,000.00          | \$0.00               | 0%       |
| 012.200.3503.0000.54520.             | SERVICES-CONTRACT             | \$0.00              | \$0.00              | \$5,725.00          | \$4,524.03          | \$8,500.00          | \$2,775.00           | 48%      |
| <b>TOTAL SERVICES</b>                |                               | <b>\$1,217.70</b>   | <b>\$7,261.66</b>   | <b>\$14,925.00</b>  | <b>\$11,745.35</b>  | <b>\$17,700.00</b>  | <b>\$2,775.00</b>    |          |
| 012.200.3503.0000.55002.             | INSURANCE-FLEET               | \$593.56            | \$539.60            | \$297.00            | \$310.08            | \$638.00            | \$341.00             | 115%     |
| 012.200.3503.0000.55006.             | INSURANCE-COMMERCIAL PROPERTY | \$1,682.20          | \$2,538.80          | \$1,615.00          | \$1,586.49          | \$1,635.00          | \$20.00              | 1%       |
| <b>TOTAL INSURANCE</b>               |                               | <b>\$2,275.76</b>   | <b>\$3,078.40</b>   | <b>\$1,912.00</b>   | <b>\$1,896.57</b>   | <b>\$2,273.00</b>   | <b>\$361.00</b>      |          |
| 012.200.3503.0000.56005.             | OTHER-TRAVEL                  | \$3,597.65          | \$1,342.85          | \$16,000.00         | \$6,360.74          | \$40,000.00         | \$24,000.00          | 150%     |
| 012.200.3503.0000.56007.             | OTHER-EQUIPMENT               | \$1,989.29          | \$455.31            | \$6,575.00          | \$6,514.17          | \$11,000.00         | \$4,425.00           | 67%      |
| 012.200.3503.0000.56010.             | OTHER-FUELS                   | \$2,276.17          | \$1,308.44          | \$2,000.00          | \$1,551.41          | \$2,300.00          | \$300.00             | 15%      |
| 012.200.3503.0000.56011.             | OTHER-TOOLS                   | \$2,653.37          | \$2,534.71          | \$4,000.00          | \$2,578.05          | \$4,000.00          | \$0.00               | 0%       |
| 012.200.3503.0000.56012.             | OTHER-UNIFORMS                | \$2,643.11          | \$2,554.33          | \$3,350.00          | \$2,874.63          | \$4,000.00          | \$650.00             | 19%      |
| 012.200.3503.0000.56022.             | OTHER-INVENTORY O/S           | \$2,756.65          | \$2,505.10          | \$0.00              | \$0.00              | \$0.00              | \$0.00               | **       |
| 012.200.3503.0000.56034.             | OTHER-EMPLOYEE APPRECIATION   | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$180.00            | \$180.00             | **       |
| <b>TOTAL OTHER</b>                   |                               | <b>\$15,916.24</b>  | <b>\$10,700.74</b>  | <b>\$31,925.00</b>  | <b>\$19,879.00</b>  | <b>\$61,480.00</b>  | <b>\$29,555.00</b>   |          |
| 012.200.3503.0000.57006.             | CAPITAL-BUILDING IMPROVEMENT  | \$35,212.67         | \$8,231.54          | \$0.00              | \$0.00              | \$0.00              | \$0.00               | **       |
| 012.200.3503.0000.57011.             | CAPITAL-EQUIPMENT             | \$46,639.51         | \$10,715.60         | \$15,564.00         | \$0.00              | \$0.00              | (\$15,564.00)        | -100%    |
| <b>TOTAL CAPITAL</b>                 |                               | <b>\$81,852.18</b>  | <b>\$18,947.14</b>  | <b>\$15,564.00</b>  | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>(\$15,564.00)</b> |          |
| <b>TOTAL EXPENSE</b>                 |                               | <b>\$495,110.39</b> | <b>\$415,813.56</b> | <b>\$540,460.00</b> | <b>\$374,207.41</b> | <b>\$687,980.00</b> | <b>\$147,520.00</b>  |          |

## Special Revenue-Corrections

| Account                  | Account Description       | 2023 Actuals         | 2024 Actuals         | 2025 Revised Budget   | 2025 Actuals         | 2026 Prelim Budget   | \$ Change            | % Change |
|--------------------------|---------------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|----------|
| 015.400.2400.0000.40223. | FEES-LIQUOR LICENSE REG   | (\$2,850.00)         | \$0.00               | \$0.00                | \$0.00               | \$0.00               | \$0.00               | **       |
|                          | <b>TOTAL FEES</b>         | <b>(\$2,850.00)</b>  | <b>\$0.00</b>        | <b>\$0.00</b>         | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>\$0.00</b>        |          |
| 015.400.2400.0000.40506. | FINES-CORRECTION          | (\$67,582.00)        | (\$46,395.00)        | (\$42,000.00)         | (\$37,259.00)        | (\$42,000.00)        | \$0.00               | 0%       |
|                          | <b>TOTAL FINES</b>        | <b>(\$67,582.00)</b> | <b>(\$46,395.00)</b> | <b>(\$42,000.00)</b>  | <b>(\$37,259.00)</b> | <b>(\$42,000.00)</b> | <b>\$0.00</b>        |          |
| 015.400.2400.0000.49011. | TRAN FR (11) GENERAL OP   | \$0.00               | \$0.00               | (\$70,000.00)         | \$0.00               | (\$42,500.00)        | (\$27,500.00)        | -39%     |
|                          | <b>TOTAL TRANSFERS IN</b> | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>(\$70,000.00)</b>  | <b>\$0.00</b>        | <b>(\$42,500.00)</b> | <b>(\$27,500.00)</b> |          |
|                          | <b>TOTAL REVENUE</b>      | <b>(\$70,432.00)</b> | <b>(\$46,395.00)</b> | <b>(\$112,000.00)</b> | <b>(\$37,259.00)</b> | <b>(\$84,500.00)</b> | <b>(\$27,500.00)</b> |          |
| 015.400.2400.0000.54528. | SERVICES-LAB              | \$267.20             | \$691.38             | \$1,000.00            | \$230.46             | \$1,000.00           | \$0.00               | 0%       |
| 015.400.2400.0000.54529. | SERVICES-PRISONER SUPPORT | \$76,646.00          | \$45,794.00          | \$113,000.00          | \$36,020.00          | \$134,188.00         | \$21,188.00          | 19%      |
|                          | <b>TOTAL SERVICES</b>     | <b>\$76,913.20</b>   | <b>\$46,485.38</b>   | <b>\$114,000.00</b>   | <b>\$36,250.46</b>   | <b>\$135,188.00</b>  | <b>\$21,188.00</b>   |          |

## Special Revenue-Promotions

| Account                  | Account Description                  | 2023 Actuals          | 2024 Actuals        | 2025 Revised Budget   | 2025 Actuals        | 2026 Prelim Budget    | \$ Change           | % Change |
|--------------------------|--------------------------------------|-----------------------|---------------------|-----------------------|---------------------|-----------------------|---------------------|----------|
| 016.800.2400.0000.40130. | TAXES-LODGER'S                       | (\$226,719.43)        | \$918.15            | \$0.00                | \$0.00              | \$0.00                | \$0.00              | **       |
|                          | <b>TOTAL TAXES</b>                   | <b>(\$226,719.43)</b> | <b>\$918.15</b>     | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$0.00</b>         | <b>\$0.00</b>       |          |
| 016.800.2400.0000.40417. | USER FEES-ADVERTISING                | (\$638.45)            | (\$70.00)           | \$0.00                | (\$37.50)           | \$0.00                | \$0.00              | **       |
|                          | <b>TOTAL USER FEES</b>               | <b>(\$638.45)</b>     | <b>(\$70.00)</b>    | <b>\$0.00</b>         | <b>(\$37.50)</b>    | <b>\$0.00</b>         | <b>\$0.00</b>       |          |
| 016.800.2400.0000.40702. | GRANTS-STATE                         | (\$6,663.33)          | \$0.00              | \$0.00                | \$0.00              | \$0.00                | \$0.00              | **       |
|                          | <b>TOTAL GRANTS</b>                  | <b>(\$6,663.33)</b>   | <b>\$0.00</b>       | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$0.00</b>         | <b>\$0.00</b>       |          |
| 016.800.2400.0000.40801. | INVESTMENT INCOME                    | (\$2,657.47)          | (\$3,677.04)        | (\$3,998.00)          | (\$1,566.56)        | \$0.00                | (\$3,998.00)        | -100%    |
|                          | <b>TOTAL INVESTMENT INCOME</b>       | <b>(\$2,657.47)</b>   | <b>(\$3,677.04)</b> | <b>(\$3,998.00)</b>   | <b>(\$1,566.56)</b> | <b>\$0.00</b>         | <b>(\$3,998.00)</b> |          |
| 016.800.2400.0000.49011. | TRAN FR (11) GENERAL OP              | \$0.00                | \$0.00              | (\$120,000.00)        | \$0.00              | (\$246,000.00)        | \$126,000.00        | 105%     |
|                          | <b>TOTAL TRANSFERS IN</b>            | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>(\$120,000.00)</b> | <b>\$0.00</b>       | <b>(\$246,000.00)</b> | <b>\$126,000.00</b> |          |
|                          | <b>TOTAL REVENUE</b>                 | <b>(\$236,678.68)</b> | <b>(\$2,828.89)</b> | <b>(\$123,998.00)</b> | <b>(\$1,604.06)</b> | <b>(\$246,000.00)</b> | <b>\$122,002.00</b> |          |
| 016.800.2400.0000.52001. | SALARIES-SUPERVISORY                 | \$2,528.92            | \$0.00              | \$0.00                | \$0.00              | \$0.00                | \$0.00              | **       |
| 016.800.2400.0000.52002. | SALARIES-OPERATIONAL                 | \$163.81              | \$0.00              | \$0.00                | \$0.00              | \$0.00                | \$0.00              | **       |
| 016.800.2400.0000.52010. | BENEFITS-RETIREMENT                  | \$401.21              | \$0.00              | \$0.00                | \$0.00              | \$0.00                | \$0.00              | **       |
| 016.800.2400.0000.52012. | BENEFITS-RETIREE HEALTH              | \$53.88               | \$0.00              | \$0.00                | \$0.00              | \$0.00                | \$0.00              | **       |
| 016.800.2400.0000.52015. | BENEFITS-FICA                        | \$204.14              | \$0.00              | \$0.00                | \$0.00              | \$0.00                | \$0.00              | **       |
| 016.800.2400.0000.52025. | BENEFIT-GROUP HEALTH                 | \$219.78              | \$0.00              | \$0.00                | \$0.00              | \$0.00                | \$0.00              | **       |
| 016.800.2400.0000.52030. | BENEFITS-WORKER'S COMP               | \$12.78               | \$0.00              | \$0.00                | \$0.00              | \$0.00                | \$0.00              | **       |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$3,584.52</b>     | <b>\$0.00</b>       | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$0.00</b>         | <b>\$0.00</b>       |          |
| 016.800.2400.0000.53001. | SUPPLIES-OFFICE                      | \$0.00                | \$220.48            | \$300.00              | \$113.97            | \$600.00              | \$300.00            | 100%     |
| 016.800.2400.0000.53041. | SUPPLIES-PROMOTIONAL                 | \$3,759.54            | \$0.00              | \$5,000.00            | \$4,989.21          | \$5,000.00            | \$0.00              | 0%       |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$3,759.54</b>     | <b>\$220.48</b>     | <b>\$5,300.00</b>     | <b>\$5,103.18</b>   | <b>\$5,600.00</b>     | <b>\$300.00</b>     |          |
| 016.800.2400.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$787.63              | \$182.46            | \$1,080.00            | \$893.99            | \$600.00              | (\$480.00)          | -44%     |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$787.63</b>       | <b>\$182.46</b>     | <b>\$1,080.00</b>     | <b>\$893.99</b>     | <b>\$600.00</b>       | <b>(\$480.00)</b>   |          |
| 016.800.2400.0000.54506. | SERVICES-ADVERTISING                 | \$228,479.29          | \$177,526.08        | \$206,109.00          | \$151,932.33        | \$106,000.00          | (\$100,109.00)      | -49%     |
| 016.800.2400.0000.54507. | SERVICES-PRINTING                    | \$14,080.30           | \$152.53            | \$16,000.00           | \$0.00              | \$10,000.00           | (\$6,000.00)        | -38%     |
| 016.800.2400.0000.54520. | SERVICES-CONTRACT                    | \$26,000.00           | (\$6,500.00)        | \$10,800.00           | \$0.00              | \$142,100.00          | \$131,300.00        | 1216%    |
|                          | <b>TOTAL SERVICES</b>                | <b>\$268,559.59</b>   | <b>\$171,178.61</b> | <b>\$232,909.00</b>   | <b>\$151,932.33</b> | <b>\$258,100.00</b>   | <b>\$25,191.00</b>  |          |
| 016.800.2400.0000.55505. | FEES-MEMBERSHIPS & DUES              | \$645.34              | \$399.99            | \$800.00              | \$400.00            | \$800.00              | \$0.00              | 0%       |
| 016.800.2400.0000.55512. | FEES-POSTAGE                         | \$2.49                | \$43.50             | \$250.00              | \$0.64              | \$500.00              | \$250.00            | 100%     |
|                          | <b>TOTAL FEES</b>                    | <b>\$647.83</b>       | <b>\$443.49</b>     | <b>\$1,050.00</b>     | <b>\$400.64</b>     | <b>\$1,300.00</b>     | <b>\$250.00</b>     |          |
| 016.800.2400.0000.56005. | OTHER-TRAVEL                         | \$4,150.11            | \$2,968.16          | \$3,730.00            | \$2,779.17          | \$6,800.00            | \$3,070.00          | 82%      |
| 016.800.2400.0000.56007. | OTHER-EQUIPMENT                      | \$0.00                | \$0.00              | \$6,000.00            | \$0.00              | \$0.00                | (\$6,000.00)        | -100%    |
| 016.800.2400.0000.56009. | OTHER-COMPUTER SOFTWARE              | \$1,276.68            | \$1,361.11          | \$0.00                | \$142.81            | \$0.00                | \$0.00              | **       |
| 016.800.2400.0000.56015. | OTHER-SPECIAL EVENTS                 | \$7,433.00            | \$0.00              | \$5,000.00            | \$0.00              | \$800.00              | (\$4,200.00)        | -84%     |
|                          | <b>TOTAL OTHER</b>                   | <b>\$12,859.79</b>    | <b>\$4,329.27</b>   | <b>\$14,730.00</b>    | <b>\$2,921.98</b>   | <b>\$7,600.00</b>     | <b>(\$7,130.00)</b> |          |
| 016.800.2400.0000.57011. | CAPITAL-EQUIPMENT                    | \$211,304.38          | \$0.00              | \$0.00                | \$0.00              | \$0.00                | \$0.00              | **       |
|                          | <b>TOTAL CAPITAL</b>                 | <b>\$211,304.38</b>   | <b>\$0.00</b>       | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$0.00</b>         | <b>\$0.00</b>       |          |
| 016.800.2400.0000.59012. | TRAN TO (12) INTERNAL SVC            | \$1,615.39            | \$3,000.00          | \$2,491.00            | \$2,075.80          | \$0.00                | (\$2,491.00)        | -100%    |
|                          | <b>TOTAL TRANSFERS OUT</b>           | <b>\$1,615.39</b>     | <b>\$3,000.00</b>   | <b>\$2,491.00</b>     | <b>\$2,075.80</b>   | <b>\$0.00</b>         | <b>(\$2,491.00)</b> |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$503,118.67</b>   | <b>\$179,354.31</b> | <b>\$257,560.00</b>   | <b>\$163,327.92</b> | <b>\$273,200.00</b>   | <b>\$15,640.00</b>  |          |

## Special Revenue-Court Automation

| Account                  | Account Description          | 2023 Actuals         | 2024 Actuals         | 2025 Revised Budget  | 2025 Actuals         | 2026 Prelim Budget | \$ Change            | % Change |
|--------------------------|------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------|----------------------|----------|
| 019.000.0000.0000.40507. | FINES-COURT AUTOMATION       | (\$28,074.00)        | (\$19,059.40)        | \$0.00               | (\$26,408.00)        | \$0.00             | \$0.00               | **       |
|                          | <b>TOTAL FINES</b>           | <b>(\$28,074.00)</b> | <b>(\$19,059.40)</b> | <b>\$0.00</b>        | <b>(\$26,408.00)</b> | <b>\$0.00</b>      | <b>\$0.00</b>        |          |
| 019.700.2701.0000.40702. | GRANTS-STATE                 | (\$8,668.38)         | (\$9,351.03)         | (\$13,500.00)        | \$0.00               | \$0.00             | (\$13,500.00)        | -100%    |
|                          | <b>TOTAL GRANTS</b>          | <b>(\$8,668.38)</b>  | <b>(\$9,351.03)</b>  | <b>(\$13,500.00)</b> | <b>\$0.00</b>        | <b>\$0.00</b>      | <b>(\$13,500.00)</b> |          |
| 019.000.0000.0000.49011. | TRAN FR (11) GENERAL OP      | \$0.00               | (\$30,425.99)        | \$0.00               | \$0.00               | \$0.00             | \$0.00               | **       |
|                          | <b>TOTAL TRANSFERS IN</b>    | <b>\$0.00</b>        | <b>(\$30,425.99)</b> | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>\$0.00</b>      | <b>\$0.00</b>        |          |
|                          | <b>TOTAL REVENUE</b>         | <b>(\$28,074.00)</b> | <b>(\$49,485.39)</b> | <b>\$0.00</b>        | <b>(\$26,408.00)</b> | <b>\$0.00</b>      | <b>\$0.00</b>        |          |
| 019.700.1201.0000.53001. | SUPPLIES-OFFICE              | \$2,707.42           | \$950.03             | \$0.00               | \$3.00               | \$0.00             | \$0.00               | **       |
| 019.700.1201.0000.53007. | SUPPLIES-COMPUTER            | \$3,197.71           | \$2,045.06           | \$0.00               | \$0.00               | \$0.00             | \$0.00               | **       |
| 019.700.1201.0000.53018. | SUPPLIES-PROGRAM             | \$3,432.11           | \$1,084.63           | \$0.00               | \$24.31              | \$0.00             | \$0.00               | **       |
|                          | <b>TOTAL SUPPLIES</b>        | <b>\$9,337.24</b>    | <b>\$4,079.72</b>    | <b>\$0.00</b>        | <b>\$27.31</b>       | <b>\$0.00</b>      | <b>\$0.00</b>        |          |
| 019.700.1201.0000.53511. | MAINTENANCE-EQUIPMENT        | \$3,213.00           | \$3,364.63           | \$0.00               | \$0.00               | \$0.00             | \$0.00               | **       |
|                          | <b>TOTAL MAINTENANCE</b>     | <b>\$3,213.00</b>    | <b>\$3,364.63</b>    | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>\$0.00</b>      | <b>\$0.00</b>        |          |
| 019.700.1201.0000.54005. | UTILITIES-CELL PHONE SERVICE | \$578.27             | \$505.85             | \$0.00               | \$211.49             | \$0.00             | \$0.00               | **       |
| 019.700.1201.0000.54007. | UTILITIES-INTERNET SERVICE   | \$1,021.28           | \$1,106.28           | \$0.00               | \$425.00             | \$0.00             | \$0.00               | **       |
|                          | <b>TOTAL UTILITIES</b>       | <b>\$1,599.55</b>    | <b>\$1,612.13</b>    | <b>\$0.00</b>        | <b>\$636.49</b>      | <b>\$0.00</b>      | <b>\$0.00</b>        |          |
| 019.700.1201.0000.54507. | SERVICES-PRINTING            | \$306.75             | \$304.50             | \$0.00               | \$0.00               | \$0.00             | \$0.00               | **       |
|                          | <b>TOTAL SERVICES</b>        | <b>\$306.75</b>      | <b>\$304.50</b>      | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>\$0.00</b>      | <b>\$0.00</b>        |          |
| 019.700.1201.0000.55502. | FEES-SOFTWARE SUPPORT FEES   | \$622.08             | \$654.61             | \$0.00               | \$0.00               | \$0.00             | \$0.00               | **       |
|                          | <b>TOTAL FEES</b>            | <b>\$622.08</b>      | <b>\$654.61</b>      | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>\$0.00</b>      | <b>\$0.00</b>        |          |
| 019.700.1201.0000.56002. | OTHER-BOOKS & PUBLICATIONS   | \$203.46             | \$215.30             | \$0.00               | \$0.00               | \$0.00             | \$0.00               | **       |
| 019.700.1201.0000.56005. | OTHER-TRAVEL                 | \$0.00               | \$4,259.56           | \$0.00               | \$277.38             | \$0.00             | \$0.00               | **       |
| 019.700.1201.0000.56008. | OTHER-COMPUTER HARDWARE      | \$0.00               | \$30,425.99          | \$0.00               | \$0.00               | \$0.00             | \$0.00               | **       |
|                          | <b>TOTAL OTHER</b>           | <b>\$825.54</b>      | <b>\$35,555.46</b>   | <b>\$0.00</b>        | <b>\$277.38</b>      | <b>\$0.00</b>      | <b>\$0.00</b>        |          |
| 019.700.2701.0000.53511. | MAINTENANCE-EQUIPMENT        | \$857.86             | \$882.48             | \$1,150.00           | \$663.54             | \$0.00             | (\$1,150.00)         | -100%    |
|                          | <b>TOTAL MAINTENANCE</b>     | <b>\$857.86</b>      | <b>\$882.48</b>      | <b>\$1,150.00</b>    | <b>\$663.54</b>      | <b>\$0.00</b>      | <b>(\$1,150.00)</b>  |          |
| 019.700.2701.0000.54511. | SERVICES-VIDEO ARRAIGNMENT   | \$2,413.44           | \$0.00               | \$0.00               | \$0.00               | \$0.00             | \$0.00               | **       |
|                          | <b>TOTAL SERVICES</b>        | <b>\$2,413.44</b>    | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>\$0.00</b>      | <b>\$0.00</b>        |          |
| 019.700.2701.0000.55502. | FEES-SOFTWARE SUPPORT FEES   | \$20,178.67          | \$4,080.00           | \$14,500.00          | \$10,265.76          | \$0.00             | (\$14,500.00)        | -100%    |
|                          | <b>TOTAL FEES</b>            | <b>\$20,178.67</b>   | <b>\$4,080.00</b>    | <b>\$14,500.00</b>   | <b>\$10,265.76</b>   | <b>\$0.00</b>      | <b>(\$14,500.00)</b> |          |
|                          | <b>TOTAL EXPENSE</b>         | <b>\$23,449.97</b>   | <b>\$4,962.48</b>    | <b>\$15,650.00</b>   | <b>\$10,929.30</b>   | <b>\$0.00</b>      | <b>(\$15,650.00)</b> |          |

## Special Revenue-Civic Center Revenues

| Account                        | Account Description         | 2023 Actuals          | 2024 Actuals         | 2025 Revised Budget   | 2025 Actuals         | 2026 Prelim Budget    | \$ Change             | % Change      |
|--------------------------------|-----------------------------|-----------------------|----------------------|-----------------------|----------------------|-----------------------|-----------------------|---------------|
| 020.000.0000.0000.40130.       | TAXES-LODGER'S              | (\$340,079.26)        | \$1,377.22           | \$0.00                | \$0.00               | \$0.00                | \$0.00                | **            |
| <b>TOTAL TAXES</b>             |                             | <b>(\$340,079.26)</b> | <b>\$1,377.22</b>    | <b>\$0.00</b>         | <b>\$0.00</b>        | <b>\$0.00</b>         | <b>\$0.00</b>         |               |
| 020.000.0000.0000.40402.       | USER FEES-RENTAL            | (\$15,647.57)         | (\$22,712.09)        | (\$20,400.00)         | (\$12,686.86)        | (\$21,000.00)         | \$600.00              | 3%            |
| 020.000.0000.0000.40404.       | USER FEES-CONCESSION        | (\$52,241.75)         | (\$40,964.77)        | (\$45,000.00)         | (\$1,131.00)         | \$0.00                | (\$45,000.00)         | -100%         |
| 020.000.0000.0000.40405.       | USER FEES-SPECIAL EVENTS    | (\$19,559.90)         | (\$8,875.10)         | (\$10,000.00)         | (\$3,057.48)         | (\$6,000.00)          | (\$4,000.00)          | -40%          |
| <b>TOTAL USER FEES</b>         |                             | <b>(\$87,449.22)</b>  | <b>(\$72,551.96)</b> | <b>(\$75,400.00)</b>  | <b>(\$16,875.34)</b> | <b>(\$27,000.00)</b>  | <b>(\$48,400.00)</b>  |               |
| 020.000.0000.0000.40612.       | MISC REVENUE-REIMBURSEMENTS | \$0.00                | (\$1,750.00)         | \$0.00                | (\$1,691.26)         | \$0.00                | \$0.00                | **            |
| 020.000.0000.0000.40615.       | MISC REVENUE-SALE OF SCRAP  | (\$676.87)            | (\$176.17)           | \$0.00                | \$0.00               | \$0.00                | \$0.00                | **            |
| 020.000.0000.0000.40617.       | MISC REVENUE-OVER/SHORT     | \$1,130.76            | \$0.00               | \$0.00                | \$0.00               | \$0.00                | \$0.00                | **            |
| 020.000.0000.0000.40628.       | MISC REVENUE-SPONSORSHIP    | (\$14,000.00)         | (\$3,995.02)         | \$0.00                | \$0.00               | \$0.00                | \$0.00                | **            |
| <b>TOTAL MISC REVENUE</b>      |                             | <b>(\$13,546.11)</b>  | <b>(\$5,921.19)</b>  | <b>\$0.00</b>         | <b>(\$1,691.26)</b>  | <b>\$0.00</b>         | <b>\$0.00</b>         |               |
| 020.000.0000.0000.40801.       | INVESTMENT INCOME           | (\$3,675.25)          | (\$5,568.45)         | (\$5,529.00)          | (\$2,336.86)         | \$0.00                | (\$5,529.00)          | -100%         |
| <b>TOTAL INVESTMENT INCOME</b> |                             | <b>(\$3,675.25)</b>   | <b>(\$5,568.45)</b>  | <b>(\$5,529.00)</b>   | <b>(\$2,336.86)</b>  | <b>\$0.00</b>         | <b>(\$5,529.00)</b>   |               |
| 020.000.0000.0000.49011.       | TRAN FR (11) GENERAL OP     | \$0.00                | \$0.00               | (\$442,000.00)        | (\$45,000.00)        | (\$404,000.00)        | (\$38,000.00)         | -9%           |
| <b>TOTAL TRANSFERS IN</b>      |                             | <b>\$0.00</b>         | <b>\$0.00</b>        | <b>(\$442,000.00)</b> | <b>(\$45,000.00)</b> | <b>(\$404,000.00)</b> | <b>(\$38,000.00)</b>  |               |
| <b>TOTAL REVENUE</b>           |                             | <b>(\$444,749.84)</b> | <b>(\$82,664.38)</b> | <b>(\$522,929.00)</b> | <b>(\$65,903.46)</b> | <b>(\$431,000.00)</b> | <b>(\$91,929.00)</b>  |               |
| 020.000.0000.0000.59012.       | TRAN TO (12) INTERNAL SVC   | \$68,498.12           | \$79,025.00          | \$100,569.00          | \$83,807.40          | \$0.00                | (\$100,569.00)        | -100%         |
| <b>TOTAL TRANSFERS OUT</b>     |                             | <b>\$68,498.12</b>    | <b>\$79,025.00</b>   | <b>\$100,569.00</b>   | <b>\$83,807.40</b>   | <b>\$0.00</b>         | <b>(\$100,569.00)</b> | <b>\$0.00</b> |

## Special Revenue-Civic Center

| Account                              | Account Description           | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals       | 2026 Prelim Budget  | \$ Change            | % Change |
|--------------------------------------|-------------------------------|---------------------|---------------------|---------------------|--------------------|---------------------|----------------------|----------|
| 020.800.0407.0000.52001.             | SALARIES-SUPERVISORY          | \$18,605.34         | \$0.00              | \$0.00              | \$0.00             | \$0.00              | \$0.00               | **       |
| 020.800.0407.0000.52002.             | SALARIES-OPERATIONAL          | \$36,472.70         | \$29,312.76         | \$41,033.00         | \$29,260.31        | \$48,918.00         | \$7,885.00           | 19%      |
| 020.800.0407.0000.52003.             | SALARIES-TEMP/PART TIME       | \$33,932.47         | \$44,358.84         | \$93,164.00         | \$31,863.28        | \$62,035.00         | (\$31,129.00)        | -33%     |
| 020.800.0407.0000.52004.             | SALARIES-OVERTIME             | \$17,359.05         | \$14,572.80         | \$30,000.00         | \$9,588.80         | \$20,000.00         | (\$10,000.00)        | -33%     |
| 020.800.0407.0000.52010.             | BENEFITS-RETIREMENT           | \$11,765.46         | \$10,568.02         | \$15,688.00         | \$9,558.30         | \$17,644.00         | \$1,956.00           | 12%      |
| 020.800.0407.0000.52012.             | BENEFITS-RETIREE HEALTH       | \$1,579.76          | \$1,372.67          | \$2,039.00          | \$1,204.01         | \$2,221.00          | \$182.00             | 9%       |
| 020.800.0407.0000.52015.             | BENEFITS-FICA                 | \$9,272.45          | \$7,312.50          | \$10,040.00         | \$5,595.96         | \$8,881.00          | (\$1,159.00)         | -12%     |
| 020.800.0407.0000.52025.             | BENEFIT-GROUP HEALTH          | \$2,142.94          | \$1,878.03          | \$4,712.00          | \$754.17           | \$279.00            | (\$4,433.00)         | -94%     |
| 020.800.0407.0000.52030.             | BENEFITS-WORKER'S COMP        | \$2,596.10          | \$2,660.64          | \$4,583.00          | \$2,189.55         | \$3,658.00          | (\$925.00)           | -20%     |
| 020.800.0407.0000.52031.             | BENEFITS-WORKER'S COMP FEE    | \$60.35             | \$52.28             | \$83.00             | \$23.05            | \$30.00             | (\$53.00)            | -64%     |
| <b>TOTAL SALARIES &amp; BENEFITS</b> |                               | <b>\$133,786.62</b> | <b>\$112,088.54</b> | <b>\$201,342.00</b> | <b>\$90,037.43</b> | <b>\$163,666.00</b> | <b>(\$37,676.00)</b> |          |
| 020.800.0407.0000.53001.             | SUPPLIES-OFFICE               | \$517.49            | \$589.11            | \$1,000.00          | \$515.79           | \$1,000.00          | \$0.00               | 0%       |
| 020.800.0407.0000.53011.             | SUPPLIES-JANITORIAL           | \$2,906.57          | \$2,156.96          | \$1,500.00          | \$2,166.76         | \$2,000.00          | \$500.00             | 33%      |
| 020.800.0407.0000.53012.             | SUPPLIES-SAFETY               | \$333.61            | \$10.89             | \$500.00            | \$248.35           | \$500.00            | \$0.00               | 0%       |
| 020.800.0407.0000.53017.             | SUPPLIES-CIVIC CENTER         | \$1,420.64          | \$128.69            | \$700.00            | \$1,183.78         | \$2,700.00          | \$2,000.00           | 286%     |
| 020.800.0407.0000.53018.             | SUPPLIES-PROGRAM              | \$756.07            | \$0.00              | \$1,500.00          | \$0.00             | \$0.00              | (\$1,500.00)         | -100%    |
| 020.800.0407.0000.53019.             | SUPPLIES-EVENT                | \$12,394.96         | \$8,574.81          | \$16,386.00         | \$135.00           | \$2,500.00          | (\$13,886.00)        | -85%     |
| 020.800.0407.0000.53023.             | SUPPLIES-GROUNDS              | \$0.00              | \$0.00              | \$300.00            | \$211.61           | \$500.00            | \$200.00             | 67%      |
| <b>TOTAL SUPPLIES</b>                |                               | <b>\$18,329.34</b>  | <b>\$11,460.46</b>  | <b>\$21,886.00</b>  | <b>\$4,461.29</b>  | <b>\$9,200.00</b>   | <b>(\$12,686.00)</b> |          |
| 020.800.0407.0000.53505.             | MAINTENANCE-FLEET PARTS       | \$517.44            | \$0.00              | \$2,000.00          | \$1,311.48         | \$1,000.00          | (\$1,000.00)         | -50%     |
| 020.800.0407.0000.53508.             | MAINTENANCE-PEST CONTROL      | \$519.00            | \$519.00            | \$564.00            | \$513.75           | \$1,300.00          | \$736.00             | 130%     |
| 020.800.0407.0000.53514.             | MAINTENANCE-GENERATOR         | \$993.92            | \$6,657.12          | \$7,500.00          | \$3,427.27         | \$8,500.00          | \$1,000.00           | 13%      |
| 020.800.0407.0000.53515.             | MAINTENANCE-FIRE SYSTEMS      | \$227.60            | \$193.87            | \$3,300.00          | \$1,596.48         | \$6,000.00          | \$2,700.00           | 82%      |
| <b>TOTAL MAINTENANCE</b>             |                               | <b>\$2,257.96</b>   | <b>\$7,369.99</b>   | <b>\$13,364.00</b>  | <b>\$6,848.98</b>  | <b>\$16,800.00</b>  | <b>\$3,436.00</b>    |          |
| 020.800.0407.0000.54001.             | UTILITIES-ELECTRICITY         | \$18,652.74         | \$16,423.28         | \$36,000.00         | \$15,675.09        | \$38,000.00         | \$2,000.00           | 6%       |
| 020.800.0407.0000.54003.             | UTILITIES-GAS                 | \$4,569.19          | \$2,555.43          | \$2,500.00          | \$2,862.31         | \$5,000.00          | \$2,500.00           | 100%     |
| 020.800.0407.0000.54004.             | UTILITIES-PHONE SERVICE       | \$976.09            | \$940.17            | \$1,056.00          | \$727.17           | \$1,056.00          | \$0.00               | 0%       |
| 020.800.0407.0000.54005.             | UTILITIES-CELL PHONE SERVICE  | \$1,008.82          | \$1,011.70          | \$1,080.00          | \$843.46           | \$1,080.00          | \$0.00               | 0%       |
| 020.800.0407.0000.54007.             | UTILITIES-INTERNET SERVICE    | \$1,021.28          | \$1,192.56          | \$1,020.00          | \$765.00           | \$2,400.00          | \$1,380.00           | 135%     |
| 020.800.0407.0000.54008.             | UTILITIES-WATER/SEWER/GARBAGE | \$3,528.36          | \$3,603.10          | \$6,000.00          | \$3,573.11         | \$6,000.00          | \$0.00               | 0%       |
| <b>TOTAL UTILITIES</b>               |                               | <b>\$29,756.48</b>  | <b>\$25,726.24</b>  | <b>\$47,656.00</b>  | <b>\$24,446.14</b> | <b>\$53,536.00</b>  | <b>\$5,880.00</b>    |          |
| 020.800.0407.0000.54506.             | SERVICES-ADVERTISING          | \$2,580.00          | \$431.50            | \$1,000.00          | \$110.09           | \$1,200.00          | \$200.00             | 20%      |
| 020.800.0407.0000.54507.             | SERVICES-PRINTING             | \$20.00             | \$27.03             | \$500.00            | \$0.00             | \$500.00            | \$0.00               | 0%       |
| 020.800.0407.0000.54520.             | SERVICES-CONTRACT             | \$15,626.53         | \$19,581.10         | \$16,000.00         | \$3,415.24         | \$15,000.00         | (\$1,000.00)         | -6%      |
| 020.800.0407.0000.54524.             | SERVICES-ADMINISTRATIVE       | \$11,988.00         | \$18,645.00         | \$21,890.00         | \$18,240.00        | \$0.00              | (\$21,890.00)        | -100%    |
| 020.800.0407.0000.54540.             | SERVICES-LAUNDRY              | \$0.00              | \$0.00              | \$1,000.00          | \$0.00             | \$1,000.00          | \$0.00               | 0%       |
| <b>TOTAL SERVICES</b>                |                               | <b>\$30,214.53</b>  | <b>\$38,684.63</b>  | <b>\$40,390.00</b>  | <b>\$21,765.33</b> | <b>\$17,700.00</b>  | <b>(\$22,690.00)</b> |          |
| 020.800.0407.0000.55001.             | INSURANCE-GENERAL LIABILITY   | \$9,406.87          | \$11,713.21         | \$14,057.00         | \$23,357.61        | \$25,219.00         | \$11,162.00          | 79%      |
| 020.800.0407.0000.55002.             | INSURANCE-FLEET               | \$863.36            | \$539.60            | \$445.00            | \$310.08           | \$638.00            | \$193.00             | 43%      |
| 020.800.0407.0000.55006.             | INSURANCE-COMMERCIAL PROPERTY | \$5,373.00          | \$8,108.96          | \$8,352.00          | \$3,436.97         | \$3,541.00          | (\$4,811.00)         | -58%     |
| 020.800.0407.0000.55007.             | INSURANCE-FLOOD INSURANCE     | \$1,283.00          | \$1,462.00          | \$1,263.00          | \$1,672.00         | \$1,506.00          | \$243.00             | 19%      |
| <b>TOTAL INSURANCE</b>               |                               | <b>\$16,926.23</b>  | <b>\$21,823.77</b>  | <b>\$24,117.00</b>  | <b>\$28,776.66</b> | <b>\$30,904.00</b>  | <b>\$6,787.00</b>    |          |

## Special Revenue-Civic Center

| Account                  | Account Description          | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change            | % Change |
|--------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------|
| 020.800.0407.0000.55501. | FEES-PERMITS & LICENSES      | \$7,995.68          | \$7,967.67          | \$12,500.00         | \$10,578.81         | \$12,000.00         | (\$500.00)           | -4%      |
| 020.800.0407.0000.55507. | FEES-BANK FEES               | \$3,893.19          | \$3,742.36          | \$4,500.00          | \$3,559.37          | \$4,000.00          | (\$500.00)           | -11%     |
| 020.800.0407.0000.55512. | FEES-POSTAGE                 | \$2.58              | \$2.55              | \$50.00             | \$0.00              | \$50.00             | \$0.00               | 0%       |
| <b>TOTAL FEES</b>        |                              | <b>\$11,891.45</b>  | <b>\$11,712.58</b>  | <b>\$17,050.00</b>  | <b>\$14,138.18</b>  | <b>\$16,050.00</b>  | <b>(\$1,000.00)</b>  |          |
| 020.800.0407.0000.56005. | OTHER-TRAVEL                 | \$226.80            | \$128.81            | \$500.00            | \$0.00              | \$2,100.00          | \$1,600.00           | 320%     |
| 020.800.0407.0000.56007. | OTHER-EQUIPMENT              | \$12,726.05         | \$6,763.66          | \$5,000.00          | \$4,364.74          | \$7,200.00          | \$2,200.00           | 44%      |
| 020.800.0407.0000.56010. | OTHER-FUELS                  | \$515.32            | \$505.22            | \$500.00            | \$405.24            | \$1,000.00          | \$500.00             | 100%     |
| 020.800.0407.0000.56012. | OTHER-UNIFORMS               | \$1,200.70          | \$0.00              | \$500.00            | \$0.00              | \$500.00            | \$0.00               | 0%       |
| 020.800.0407.0000.56014. | OTHER-4TH OF JULY EVENT      | \$39,000.00         | \$41,650.00         | \$61,450.00         | \$3,915.00          | \$43,000.00         | (\$18,450.00)        | -30%     |
| 020.800.0407.0000.56015. | OTHER-SPECIAL EVENTS         | \$83,075.92         | \$63,773.06         | \$125,914.00        | \$70,938.48         | \$118,700.00        | (\$7,214.00)         | -6%      |
| 020.800.0407.0000.56034. | OTHER-EMPLOYEE APPRECIATION  | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$180.00            | \$180.00             | **       |
| <b>TOTAL OTHER</b>       |                              | <b>\$136,744.79</b> | <b>\$112,820.75</b> | <b>\$193,864.00</b> | <b>\$79,623.46</b>  | <b>\$172,680.00</b> | <b>(\$21,184.00)</b> |          |
| 020.800.0407.0000.57004. | CAPITAL-SITE IMPROVEMENT     | \$0.00              | \$0.00              | \$6,614.00          | \$6,518.60          | \$0.00              | (\$6,614.00)         | -100%    |
| 020.800.0407.0000.57006. | CAPITAL-BUILDING IMPROVEMENT | \$49,673.74         | \$0.00              | \$2,000.00          | \$1,999.31          | \$0.00              | (\$2,000.00)         | -100%    |
| <b>TOTAL CAPITAL</b>     |                              | <b>\$49,673.74</b>  | <b>\$0.00</b>       | <b>\$8,614.00</b>   | <b>\$8,517.91</b>   | <b>\$0.00</b>       | <b>(\$8,614.00)</b>  |          |
| <b>TOTAL EXPENSE</b>     |                              | <b>\$429,581.14</b> | <b>\$341,686.96</b> | <b>\$568,283.00</b> | <b>\$278,615.38</b> | <b>\$480,536.00</b> | <b>(\$87,747.00)</b> |          |

## Special Revenue-DARE Donations

| Account                  | Account Description                  | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change           | % Change |
|--------------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------|
| 021.000.0000.0000.40601. | MISC REVENUE-DONATIONS               | (\$2,652.00)        | (\$2,686.99)        | (\$2,000.00)        | (\$3,750.00)        | (\$1,000.00)        | (\$1,000.00)        | -50%     |
|                          | <b>TOTAL MISC REVENUE</b>            | <b>(\$2,652.00)</b> | <b>(\$2,686.99)</b> | <b>(\$2,000.00)</b> | <b>(\$3,750.00)</b> | <b>(\$1,000.00)</b> | <b>(\$1,000.00)</b> |          |
| 021.000.0000.0000.40801. | INVESTMENT INCOME                    | (\$250.94)          | (\$380.20)          | (\$378.00)          | (\$262.36)          | (\$350.00)          | (\$28.00)           | -7%      |
|                          | <b>TOTAL INVESTMENT INCOME</b>       | <b>(\$250.94)</b>   | <b>(\$380.20)</b>   | <b>(\$378.00)</b>   | <b>(\$262.36)</b>   | <b>(\$350.00)</b>   | <b>(\$28.00)</b>    |          |
|                          | <b>TOTAL REVENUE</b>                 | <b>(\$2,902.94)</b> | <b>(\$3,067.19)</b> | <b>(\$2,378.00)</b> | <b>(\$4,012.36)</b> | <b>(\$1,350.00)</b> | <b>(\$1,028.00)</b> |          |
| 021.400.2400.0000.52004. | SALARIES-OVERTIME                    | \$821.98            | \$0.00              | \$1,000.00          | \$696.56            | \$1,000.00          | \$0.00              | 0%       |
| 021.400.2400.0000.52015. | BENEFITS-FICA                        | \$11.62             | \$0.00              | \$77.00             | \$9.57              | \$77.00             | \$0.00              | 0%       |
| 021.400.2400.0000.52030. | BENEFITS-WORKER'S COMP               | \$26.86             | \$0.00              | \$6.00              | \$25.95             | \$0.00              | (\$6.00)            | -100%    |
| 021.400.2400.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$0.04              | \$0.00              | \$0.00              | \$0.05              | \$0.00              | \$0.00              | **       |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$860.50</b>     | <b>\$0.00</b>       | <b>\$1,083.00</b>   | <b>\$732.13</b>     | <b>\$1,077.00</b>   | <b>(\$6.00)</b>     |          |
| 021.400.2400.0000.56001. | OTHER-COMMUNITY RELATIONS            | \$2,201.57          | \$3,239.02          | \$4,000.00          | \$2,792.61          | \$4,000.00          | \$0.00              | 0%       |
| 021.400.2400.0000.56005. | OTHER-TRAVEL                         | \$1,514.88          | \$0.00              | \$13,711.00         | \$6,751.03          | \$12,000.00         | (\$1,711.00)        | -12%     |
| 021.400.2400.0000.56015. | OTHER-SPECIAL EVENTS                 | \$1,023.35          | \$985.16            | \$1,000.00          | \$0.00              | \$1,000.00          | \$0.00              | 0%       |
|                          | <b>TOTAL OTHER</b>                   | <b>\$4,739.80</b>   | <b>\$4,224.18</b>   | <b>\$18,711.00</b>  | <b>\$9,543.64</b>   | <b>\$17,000.00</b>  | <b>(\$1,711.00)</b> |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$5,600.30</b>   | <b>\$4,224.18</b>   | <b>\$19,794.00</b>  | <b>\$10,275.77</b>  | <b>\$18,077.00</b>  | <b>(\$1,717.00)</b> |          |

## Special Revenue-Municipal Court

| Account                  | Account Description                  | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals          | 2026 Prelim Budget    | \$ Change           | % Change |
|--------------------------|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|----------|
| 027.000.0000.0000.49011. | TRAN FR (11) GENERAL OP              | (\$420,942.25)        | (\$466,620.24)        | (\$507,925.00)        | (\$237,384.05)        | (\$535,000.00)        | \$27,075.00         | 5%       |
|                          | <b>TOTAL TRANSFERS IN</b>            | <b>(\$420,942.25)</b> | <b>(\$466,620.24)</b> | <b>(\$507,925.00)</b> | <b>(\$237,384.05)</b> | <b>(\$535,000.00)</b> | <b>\$27,075.00</b>  |          |
| 027.700.1201.0000.40505. | FINES-BENCH WARRANT                  | (\$12,121.00)         | (\$7,370.00)          | (\$8,000.00)          | (\$7,823.00)          | (\$8,000.00)          | \$0.00              | 0%       |
|                          | <b>TOTAL FINES</b>                   | <b>(\$12,121.00)</b>  | <b>(\$7,370.00)</b>   | <b>(\$8,000.00)</b>   | <b>(\$7,823.00)</b>   | <b>(\$8,000.00)</b>   | <b>\$0.00</b>       |          |
|                          | <b>TOTAL REVENUE</b>                 | <b>(\$433,063.25)</b> | <b>(\$473,990.24)</b> | <b>(\$515,925.00)</b> | <b>(\$245,207.05)</b> | <b>(\$543,000.00)</b> | <b>\$27,075.00</b>  |          |
| 027.700.1201.0000.52001. | SALARIES-SUPERVISORY                 | \$107,088.09          | \$110,381.94          | \$111,431.00          | \$90,000.66           | \$112,518.00          | \$1,087.00          | 1%       |
| 027.700.1201.0000.52002. | SALARIES-OPERATIONAL                 | \$126,122.75          | \$112,903.59          | \$131,625.00          | \$106,312.32          | \$133,911.00          | \$2,286.00          | 2%       |
| 027.700.1201.0000.52003. | SALARIES-TEMP/PART TIME              | \$17,132.36           | \$26,754.99           | \$27,508.00           | \$20,859.80           | \$28,058.00           | \$550.00            | 2%       |
| 027.700.1201.0000.52004. | SALARIES-OVERTIME                    | \$118.15              | \$165.83              | \$2,000.00            | \$101.47              | \$2,000.00            | \$0.00              | 0%       |
| 027.700.1201.0000.52010. | BENEFITS-RETIREMENT                  | \$37,289.40           | \$38,086.71           | \$41,756.00           | \$34,478.34           | \$43,650.00           | \$1,894.00          | 5%       |
| 027.700.1201.0000.52011. | BENEFITS-DEFERRED COMP               | \$55,861.92           | \$47,733.32           | \$52,797.00           | \$40,182.55           | \$51,519.00           | (\$1,278.00)        | -2%      |
| 027.700.1201.0000.52012. | BENEFITS-RETIREE HEALTH              | \$5,006.85            | \$4,949.87            | \$5,376.00            | \$4,343.58            | \$5,492.00            | \$116.00            | 2%       |
| 027.700.1201.0000.52015. | BENEFITS-FICA                        | \$24,136.08           | \$23,368.56           | \$23,406.00           | \$19,621.66           | \$21,128.00           | (\$2,278.00)        | -10%     |
| 027.700.1201.0000.52025. | BENEFIT-GROUP HEALTH                 | \$20,290.42           | \$23,080.78           | \$40,092.00           | \$29,512.90           | \$32,719.00           | (\$7,373.00)        | -18%     |
| 027.700.1201.0000.52030. | BENEFITS-WORKER'S COMP               | \$1,459.31            | \$1,644.67            | \$1,715.00            | \$1,530.91            | \$2,073.00            | \$358.00            | 21%      |
| 027.700.1201.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$52.90               | \$50.60               | \$56.00               | \$41.40               | \$60.00               | \$4.00              | 7%       |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$394,558.23</b>   | <b>\$389,120.86</b>   | <b>\$437,762.00</b>   | <b>\$346,985.59</b>   | <b>\$433,128.00</b>   | <b>(\$4,634.00)</b> |          |
| 027.700.1201.0000.53001. | SUPPLIES-OFFICE                      | \$0.00                | \$0.00                | \$1,600.00            | \$375.39              | \$2,000.00            | \$400.00            | 25%      |
| 027.700.1201.0000.53007. | SUPPLIES-COMPUTER                    | \$0.00                | \$0.00                | \$2,600.00            | \$1,669.01            | \$2,600.00            | \$0.00              | 0%       |
| 027.700.1201.0000.53018. | SUPPLIES-PROGRAM                     | \$0.00                | \$0.00                | \$3,500.00            | \$1,320.53            | \$4,100.00            | \$600.00            | 17%      |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$7,700.00</b>     | <b>\$3,364.93</b>     | <b>\$8,700.00</b>     | <b>\$1,000.00</b>   |          |
| 027.700.1201.0000.53505. | MAINTENANCE-FLEET PARTS              | \$0.00                | \$0.00                | \$500.00              | \$0.00                | \$700.00              | \$200.00            | 40%      |
| 027.700.1201.0000.53511. | MAINTENANCE-EQUIPMENT                | \$0.00                | \$0.00                | \$3,500.00            | \$0.00                | \$4,650.00            | \$1,150.00          | 33%      |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$4,000.00</b>     | <b>\$0.00</b>         | <b>\$5,350.00</b>     | <b>\$1,350.00</b>   |          |
| 027.700.1201.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$424.41              | \$505.85              | \$700.00              | \$631.97              | \$1,600.00            | \$900.00            | 129%     |
| 027.700.1201.0000.54007. | UTILITIES-INTERNET SERVICE           | \$0.00                | \$0.00                | \$1,200.00            | \$340.00              | \$1,200.00            | \$0.00              | 0%       |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$424.41</b>       | <b>\$505.85</b>       | <b>\$1,900.00</b>     | <b>\$971.97</b>       | <b>\$2,800.00</b>     | <b>\$900.00</b>     |          |
| 027.700.1201.0000.54502. | SERVICES-INDIGENT ATTORNEYS          | \$24,496.08           | \$32,031.60           | \$40,000.00           | \$29,169.21           | \$50,000.00           | \$10,000.00         | 25%      |
| 027.700.1201.0000.54507. | SERVICES-PRINTING                    | \$0.00                | \$0.00                | \$500.00              | \$348.50              | \$500.00              | \$0.00              | 0%       |
| 027.700.1201.0000.54520. | SERVICES-CONTRACT                    | \$1,125.00            | \$2,000.00            | \$3,000.00            | \$2,500.00            | \$3,650.00            | \$650.00            | 22%      |
|                          | <b>TOTAL SERVICES</b>                | <b>\$25,621.08</b>    | <b>\$34,031.60</b>    | <b>\$43,500.00</b>    | <b>\$32,017.71</b>    | <b>\$54,150.00</b>    | <b>\$10,650.00</b>  |          |
| 027.700.1201.0000.55001. | INSURANCE-GENERAL LIABILITY          | \$1,925.11            | \$2,398.30            | \$2,638.00            | \$4,172.27            | \$4,298.00            | \$1,660.00          | 63%      |
|                          | <b>TOTAL INSURANCE</b>               | <b>\$1,925.11</b>     | <b>\$2,398.30</b>     | <b>\$2,638.00</b>     | <b>\$4,172.27</b>     | <b>\$4,298.00</b>     | <b>\$1,660.00</b>   |          |
| 027.700.1201.0000.55502. | FEES-SOFTWARE SUPPORT FEES           | \$0.00                | \$0.00                | \$650.00              | \$519.30              | \$14,150.00           | \$13,500.00         | 2077%    |
| 027.700.1201.0000.55508. | FEES-COLLECTION AGENCY FEES          | \$537.12              | \$313.92              | \$2,000.00            | \$176.53              | \$2,000.00            | \$0.00              | 0%       |
| 027.700.1201.0000.55512. | FEES-POSTAGE                         | \$1,562.34            | \$1,347.23            | \$2,000.00            | \$1,270.07            | \$2,000.00            | \$0.00              | 0%       |
|                          | <b>TOTAL FEES</b>                    | <b>\$2,099.46</b>     | <b>\$1,661.15</b>     | <b>\$4,650.00</b>     | <b>\$1,965.90</b>     | <b>\$18,150.00</b>    | <b>\$13,500.00</b>  |          |
| 027.700.1201.0000.56002. | OTHER-BOOKS & PUBLICATIONS           | \$0.00                | \$77.95               | \$300.00              | \$227.13              | \$300.00              | \$0.00              | 0%       |
| 027.700.1201.0000.56005. | OTHER-TRAVEL                         | (\$515.73)            | \$6,939.78            | \$9,500.00            | \$2,251.44            | \$9,500.00            | \$0.00              | 0%       |
| 027.700.1201.0000.56007. | OTHER-EQUIPMENT                      | \$30.24               | \$0.00                | \$300.00              | \$0.00                | \$300.00              | \$0.00              | 0%       |
| 027.700.1201.0000.56010. | OTHER-FUELS                          | \$0.00                | \$232.53              | \$500.00              | \$50.01               | \$300.00              | (\$200.00)          | -40%     |
| 027.700.1201.0000.56012. | OTHER-UNIFORMS                       | \$1,093.07            | \$1,379.10            | \$2,000.00            | \$1,305.74            | \$4,000.00            | \$2,000.00          | 100%     |
| 027.700.1201.0000.56034. | OTHER-EMPLOYEE APPRECIATION          | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$180.00              | \$180.00            | **       |
|                          | <b>TOTAL OTHER</b>                   | <b>\$607.58</b>       | <b>\$8,629.36</b>     | <b>\$12,600.00</b>    | <b>\$3,834.32</b>     | <b>\$14,580.00</b>    | <b>\$1,980.00</b>   |          |
| 027.700.1201.0000.57011. | CAPITAL-EQUIPMENT                    | \$0.00                | \$44,459.81           | \$0.00                | \$0.00                | \$0.00                | \$0.00              | **       |
|                          | <b>TOTAL CAPITAL</b>                 | <b>\$0.00</b>         | <b>\$44,459.81</b>    | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>       |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$425,235.87</b>   | <b>\$480,806.93</b>   | <b>\$514,750.00</b>   | <b>\$393,312.69</b>   | <b>\$541,156.00</b>   | <b>\$26,406.00</b>  |          |

## Special Revenue-Police Contingency

| Account                  | Account Description            | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change       | % Change |
|--------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------|----------|
| 028.400.4104.0000.40619. | MISC REVENUE-SERVICES RENDERED | (\$1,680.00)        | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00          | **       |
|                          | <b>TOTAL MISC REVENUE</b>      | <b>(\$1,680.00)</b> | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>   |          |
| 028.400.4104.0000.40801. | INVESTMENT INCOME              | (\$835.06)          | (\$1,265.22)        | (\$1,257.00)        | (\$1,364.32)        | (\$1,820.00)        | \$563.00        | 45%      |
|                          | <b>TOTAL INVESTMENT INCOME</b> | <b>(\$835.06)</b>   | <b>(\$1,265.22)</b> | <b>(\$1,257.00)</b> | <b>(\$1,364.32)</b> | <b>(\$1,820.00)</b> | <b>\$563.00</b> |          |
|                          | <b>TOTAL REVENUE</b>           | <b>(\$2,515.06)</b> | <b>(\$1,265.22)</b> | <b>(\$1,257.00)</b> | <b>(\$1,364.32)</b> | <b>(\$1,820.00)</b> | <b>\$563.00</b> |          |
| 028.400.4104.0000.54005. | UTILITIES-CELL PHONE SERVICE   | \$960.79            | \$4,169.67          | \$7,500.00          | \$824.97            | \$7,500.00          | \$0.00          | 0%       |
|                          | <b>TOTAL UTILITIES</b>         | <b>\$960.79</b>     | <b>\$4,169.67</b>   | <b>\$7,500.00</b>   | <b>\$824.97</b>     | <b>\$7,500.00</b>   | <b>\$0.00</b>   |          |
| 028.400.4104.0000.54535. | SERVICES-NARCOTICS             | \$0.00              | \$0.00              | \$2,500.00          | \$0.00              | \$2,500.00          | \$0.00          | 0%       |
|                          | <b>TOTAL SERVICES</b>          | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$2,500.00</b>   | <b>\$0.00</b>       | <b>\$2,500.00</b>   | <b>\$0.00</b>   |          |
|                          | <b>TOTAL EXPENSE</b>           | <b>\$960.79</b>     | <b>\$4,169.67</b>   | <b>\$10,000.00</b>  | <b>\$824.97</b>     | <b>\$10,000.00</b>  | <b>\$0.00</b>   |          |

Special Revenue-Cemetery Perpetual

| Account                  | Account Description       | 2023 Actuals  | 2024 Actuals  | 2025 Revised Budget | 2025 Actuals  | 2026 Prelim Budget | \$ Change      | % Change |
|--------------------------|---------------------------|---------------|---------------|---------------------|---------------|--------------------|----------------|----------|
| 031.000.0000.0000.59024. | TRAN TO (24) CAPITAL IMP  | \$0.00        | \$0.00        | \$83,283.00         | \$0.00        | \$0.00             | (\$83,283.00)  | -100%    |
| 031.000.0000.0000.59032. | TRAN TO (32) COMMUNITY SV | \$0.00        | \$0.00        | \$40,000.00         | \$0.00        | \$0.00             | (\$40,000.00)  | -100%    |
| TOTAL TRANSFER OUT       |                           | \$0.00        | \$0.00        | \$123,283.00        | \$0.00        | \$0.00             | (\$123,283.00) |          |
| 031.300.6006.0000.40616. | MISC REVENUE-LAND SALES   | (\$10,887.50) | (\$16,250.00) | (\$12,000.00)       | (\$14,800.00) | (\$12,000.00)      | \$0.00         | 0%       |
| TOTAL MISC REVENUE       |                           | (\$10,887.50) | (\$16,250.00) | (\$12,000.00)       | (\$14,800.00) | (\$12,000.00)      | \$0.00         |          |
| 031.300.6006.0000.40801. | INVESTMENT INCOME         | (\$12,397.89) | (\$18,787.44) | (\$18,654.00)       | (\$20,262.03) | (\$27,016.00)      | \$8,362.00     | 45%      |
| TOTAL INVESTMENT INCOME  |                           | (\$12,397.89) | (\$18,787.44) | (\$18,654.00)       | (\$20,262.03) | (\$27,016.00)      | \$8,362.00     |          |
| TOTAL REVENUE            |                           | (\$23,285.39) | (\$35,037.44) | (\$30,654.00)       | (\$35,062.03) | (\$39,016.00)      | \$8,362.00     |          |

Special Revenue-Community Services Transfers In

| Account                  | Account Description       | 2023 Actuals     | 2024 Actuals     | 2025 Revised Budget | 2025 Actuals     | 2026 Prelim Budget | \$ Change      | % Change |
|--------------------------|---------------------------|------------------|------------------|---------------------|------------------|--------------------|----------------|----------|
| 032.000.0000.0000.49011. | TRAN FR (11) GENERAL OP   | (\$4,888,690.91) | (\$5,041,197.10) | (\$5,845,200.00)    | (\$2,569,068.21) | (\$5,548,000.00)   | (\$297,200.00) | -5%      |
| 032.000.0000.0000.49031. | TRAN FR (31) CEMETERY PC  | \$0.00           | \$0.00           | (\$40,000.00)       | \$0.00           | \$0.00             | (\$40,000.00)  | -100%    |
| 032.000.0000.0000.49069. | TRAN FR (69) '94 GRT      | (\$7,881.61)     | (\$38,833.90)    | (\$267,000.00)      | \$0.00           | \$0.00             | (\$267,000.00) | -100%    |
| 032.000.0000.0000.49089. | TRAN FR (89) ESGRT .0625% | (\$344,037.38)   | \$0.00           | \$0.00              | \$0.00           | \$0.00             | \$0.00         | **       |
| TOTAL TRANSFER IN        |                           | (\$5,240,609.90) | (\$5,080,031.00) | (\$6,152,200.00)    | (\$2,569,068.21) | (\$5,548,000.00)   | (\$604,200.00) |          |

## Special Revenue-Community Services Administration

| Account                  | Account Description                  | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change             | % Change        |
|--------------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------|
| 032.300.2400.0000.52001. | SALARIES-SUPERVISORY                 | \$102,051.74        | \$106,133.30        | \$108,215.00        | \$87,403.85         | \$110,379.00        | \$2,164.00            | 2%              |
| 032.300.2400.0000.52002. | SALARIES-OPERATIONAL                 | \$34,894.86         | \$39,070.39         | \$39,875.00         | \$32,206.43         | \$40,673.00         | \$798.00              | 2%              |
| 032.300.2400.0000.52004. | SALARIES-OVERTIME                    | \$0.00              | \$0.28              | \$0.00              | \$0.00              | \$0.00              | \$0.00                | **              |
| 032.300.2400.0000.52010. | BENEFITS-RETIREMENT                  | \$20,402.40         | \$22,347.36         | \$23,518.00         | \$18,989.75         | \$24,019.00         | \$501.00              | 2%              |
| 032.300.2400.0000.52011. | BENEFITS-DEFERRED COMP               | \$6,817.59          | \$7,050.99          | \$8,776.00          | \$7,075.04          | \$8,588.00          | (\$188.00)            | -2%             |
| 032.300.2400.0000.52012. | BENEFITS-RETIREE HEALTH              | \$2,738.91          | \$2,904.05          | \$2,963.00          | \$2,392.11          | \$3,022.00          | \$59.00               | 2%              |
| 032.300.2400.0000.52015. | BENEFITS-FICA                        | \$11,463.84         | \$12,068.21         | \$12,364.00         | \$9,999.87          | \$11,988.00         | (\$376.00)            | -3%             |
| 032.300.2400.0000.52020. | PTO CONVERSION                       | \$2,250.76          | \$0.00              | \$2,100.00          | \$0.00              | \$0.00              | (\$2,100.00)          | -100%           |
| 032.300.2400.0000.52025. | BENEFIT-GROUP HEALTH                 | \$15,929.03         | \$17,530.89         | \$20,421.00         | \$16,905.18         | \$20,289.00         | (\$132.00)            | -1%             |
| 032.300.2400.0000.52030. | BENEFITS-WORKER'S COMP               | \$503.55            | \$463.36            | \$539.00            | \$431.81            | \$566.00            | \$27.00               | 5%              |
| 032.300.2400.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$17.29             | \$18.23             | \$19.00             | \$13.80             | \$20.00             | \$1.00                | 5%              |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$197,069.97</b> | <b>\$207,587.06</b> | <b>\$218,790.00</b> | <b>\$175,417.84</b> | <b>\$219,544.00</b> | <b>\$754.00</b>       | <b>\$0.24</b>   |
| 032.300.2400.0000.53018. | SUPPLIES-PROGRAM                     | \$1,466.43          | \$1,039.70          | \$2,061.00          | \$661.89            | \$1,500.00          | (\$561.00)            | -27%            |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$1,466.43</b>   | <b>\$1,039.70</b>   | <b>\$2,061.00</b>   | <b>\$661.89</b>     | <b>\$1,500.00</b>   | <b>(\$561.00)</b>     |                 |
| 032.300.2400.0000.53505. | MAINTENANCE-FLEET PARTS              | \$0.00              | \$488.00            | \$200.00            | \$121.95            | \$200.00            | \$0.00                | 0%              |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$0.00</b>       | <b>\$488.00</b>     | <b>\$200.00</b>     | <b>\$121.95</b>     | <b>\$200.00</b>     | <b>\$0.00</b>         |                 |
| 032.300.2400.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$504.41            | \$505.85            | \$1,080.00          | \$475.82            | \$660.00            | (\$420.00)            | -39%            |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$504.41</b>     | <b>\$505.85</b>     | <b>\$1,080.00</b>   | <b>\$475.82</b>     | <b>\$660.00</b>     | <b>(\$420.00)</b>     |                 |
| 032.300.2400.0000.54520. | SERVICES-CONTRACT                    | \$72,174.91         | \$88,694.03         | \$139,880.00        | \$31.89             | \$382.00            | (\$139,498.00)        | -100%           |
|                          | <b>TOTAL SERVICES</b>                | <b>\$72,174.91</b>  | <b>\$88,694.03</b>  | <b>\$139,880.00</b> | <b>\$31.89</b>      | <b>\$382.00</b>     | <b>(\$139,498.00)</b> |                 |
| 032.300.2400.0000.55002. | INSURANCE-FLEET                      | \$296.78            | \$269.80            | \$149.00            | \$155.04            | \$319.00            | \$170.00              | 114%            |
|                          | <b>TOTAL INSURANCE</b>               | <b>\$296.78</b>     | <b>\$269.80</b>     | <b>\$149.00</b>     | <b>\$155.04</b>     | <b>\$319.00</b>     | <b>\$170.00</b>       | <b>(\$0.01)</b> |
| 032.300.2400.0000.56005. | OTHER-TRAVEL                         | \$570.46            | \$2,132.46          | \$1,710.00          | \$565.33            | \$1,500.00          | (\$210.00)            | -12%            |
| 032.300.2400.0000.56010. | OTHER-FUELS                          | \$683.15            | \$530.13            | \$1,000.00          | \$282.30            | \$1,000.00          | \$0.00                | 0%              |
| 032.300.2400.0000.56034. | OTHER-EMPLOYEE APPRECIATION          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$60.00             | \$60.00               | **              |
|                          | <b>TOTAL OTHER</b>                   | <b>\$1,253.61</b>   | <b>\$2,662.59</b>   | <b>\$2,710.00</b>   | <b>\$847.63</b>     | <b>\$2,560.00</b>   | <b>(\$150.00)</b>     |                 |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$272,766.11</b> | <b>\$301,247.03</b> | <b>\$364,870.00</b> | <b>\$177,712.06</b> | <b>\$225,165.00</b> | <b>(\$139,705.00)</b> |                 |

## Special Revenue-Parks and Recreation Administration

| Account                  | Account Description                  | 2023 Actuals       | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change           | % Change |
|--------------------------|--------------------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------|
| 032.300.2406.0000.40615. | MISC REVENUE-SALE OF SCRAP           | \$0.00             | \$0.00              | \$0.00              | (\$1,449.22)        | \$0.00              | \$0.00              | **       |
|                          | <b>TOTAL MISC REVENUE</b>            | <b>\$0.00</b>      | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>(\$1,449.22)</b> | <b>\$0.00</b>       | <b>\$0.00</b>       |          |
| 032.300.2406.0000.52001. | SALARIES-SUPERVISORY                 | \$31,336.12        | \$87,419.08         | \$89,133.00         | \$71,992.01         | \$90,916.00         | \$1,783.00          | 2%       |
| 032.300.2406.0000.52002. | SALARIES-OPERATIONAL                 | \$12,227.72        | \$40,773.32         | \$43,003.00         | \$31,574.94         | \$39,875.00         | (\$3,128.00)        | -7%      |
| 032.300.2406.0000.52004. | SALARIES-OVERTIME                    | \$0.00             | \$242.80            | \$2,000.00          | \$587.14            | \$2,000.00          | \$0.00              | 0%       |
| 032.300.2406.0000.52010. | BENEFITS-RETIREMENT                  | \$6,490.95         | \$19,729.38         | \$20,364.00         | \$16,442.51         | \$20,798.00         | \$434.00            | 2%       |
| 032.300.2406.0000.52011. | BENEFITS-DEFERRED COMP               | \$3,310.32         | \$12,845.94         | \$14,703.00         | \$12,322.88         | \$14,916.00         | \$213.00            | 1%       |
| 032.300.2406.0000.52012. | BENEFITS-RETIREE HEALTH              | \$871.24           | \$2,563.83          | \$2,644.00          | \$2,071.24          | \$2,617.00          | (\$27.00)           | -1%      |
| 032.300.2406.0000.52015. | BENEFITS-FICA                        | \$3,712.98         | \$11,180.29         | \$11,313.00         | \$9,194.53          | \$10,432.00         | (\$881.00)          | -8%      |
| 032.300.2406.0000.52025. | BENEFIT-GROUP HEALTH                 | \$3,288.34         | \$15,252.70         | \$18,403.00         | \$14,621.40         | \$17,548.00         | (\$855.00)          | -5%      |
| 032.300.2406.0000.52030. | BENEFITS-WORKER'S COMP               | \$145.59           | \$409.63            | \$466.00            | \$375.95            | \$491.00            | \$25.00             | 5%       |
| 032.300.2406.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$9.20             | \$18.40             | \$19.00             | \$13.80             | \$20.00             | \$1.00              | 5%       |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$61,392.46</b> | <b>\$190,435.37</b> | <b>\$202,048.00</b> | <b>\$159,196.40</b> | <b>\$199,613.00</b> | <b>(\$2,435.00)</b> |          |
| 032.300.2406.0000.53001. | SUPPLIES-OFFICE                      | \$292.76           | \$0.00              | \$0.00              | \$0.00              | \$2,872.00          | \$2,872.00          | **       |
| 032.300.2406.0000.53018. | SUPPLIES-PROGRAM                     | \$0.00             | \$4,307.58          | \$5,291.00          | \$3,916.88          | \$1,600.00          | (\$3,691.00)        | -70%     |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$292.76</b>    | <b>\$4,307.58</b>   | <b>\$5,291.00</b>   | <b>\$3,916.88</b>   | <b>\$4,472.00</b>   | <b>(\$819.00)</b>   |          |
| 032.300.2406.0000.53505. | MAINTENANCE-FLEET PARTS              | \$0.00             | \$0.00              | \$0.00              | \$0.00              | \$1,000.00          | \$1,000.00          | **       |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$0.00</b>      | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$1,000.00</b>   | <b>\$1,000.00</b>   |          |
| 032.300.2406.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$350.71           | \$1,011.70          | \$1,320.00          | \$801.48            | \$1,400.00          | \$80.00             | 6%       |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$350.71</b>    | <b>\$1,011.70</b>   | <b>\$1,320.00</b>   | <b>\$801.48</b>     | <b>\$1,400.00</b>   | <b>\$80.00</b>      |          |
| 032.300.2406.0000.54504. | SERVICES-COPIER LEASE/CHARGES        | \$0.00             | \$0.00              | \$3,600.00          | \$2,439.79          | \$4,200.00          | \$600.00            | 17%      |
| 032.300.2406.0000.54507. | SERVICES-PRINTING                    | \$0.00             | \$0.00              | \$100.00            | \$0.00              | \$0.00              | (\$100.00)          | -100%    |
|                          | <b>TOTAL SERVICES</b>                | <b>\$0.00</b>      | <b>\$0.00</b>       | <b>\$3,700.00</b>   | <b>\$2,439.79</b>   | <b>\$4,200.00</b>   | <b>\$500.00</b>     |          |
| 032.300.2406.0000.55002. | INSURANCE-FLEET                      | \$134.90           | \$539.60            | \$297.00            | \$310.08            | \$638.00            | \$341.00            | 115%     |
|                          | <b>TOTAL INSURANCE</b>               | <b>\$134.90</b>    | <b>\$539.60</b>     | <b>\$297.00</b>     | <b>\$310.08</b>     | <b>\$638.00</b>     | <b>\$341.00</b>     |          |
| 032.300.2406.0000.55505. | FEES-MEMBERSHIPS & DUES              | \$0.00             | \$1,950.00          | \$3,000.00          | \$750.00            | \$1,950.00          | (\$1,050.00)        | -35%     |
| 032.300.2406.0000.55512. | FEES-POSTAGE                         | \$0.00             | \$25.35             | \$50.00             | \$34.98             | \$50.00             | \$0.00              | 0%       |
|                          | <b>TOTAL FEES</b>                    | <b>\$0.00</b>      | <b>\$1,975.35</b>   | <b>\$3,050.00</b>   | <b>\$784.98</b>     | <b>\$2,000.00</b>   | <b>(\$1,050.00)</b> |          |
| 032.300.2406.0000.56005. | OTHER-TRAVEL                         | \$257.93           | \$835.00            | \$3,192.00          | \$2,723.21          | \$3,192.00          | \$0.00              | 0%       |
| 032.300.2406.0000.56007. | OTHER-EQUIPMENT                      | \$0.00             | \$112.00            | \$870.00            | \$865.79            | \$0.00              | (\$870.00)          | -100%    |
| 032.300.2406.0000.56010. | OTHER-FUELS                          | \$461.50           | \$1,443.59          | \$2,500.00          | \$1,097.92          | \$2,500.00          | \$0.00              | 0%       |
| 032.300.2406.0000.56034. | OTHER-EMPLOYEE APPRECIATION          | \$0.00             | \$0.00              | \$0.00              | \$0.00              | \$60.00             | \$60.00             | **       |
|                          | <b>TOTAL OTHER</b>                   | <b>\$719.43</b>    | <b>\$2,390.59</b>   | <b>\$6,562.00</b>   | <b>\$4,686.92</b>   | <b>\$5,752.00</b>   | <b>(\$810.00)</b>   |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$62,890.26</b> | <b>\$200,660.19</b> | <b>\$222,268.00</b> | <b>\$172,136.53</b> | <b>\$219,075.00</b> | <b>(\$3,193.00)</b> |          |

## Special Revenue-Cemetery

| Account                  | Account Description                  | 2023 Actuals         | 2024 Actuals         | 2025 Revised Budget  | 2025 Actuals         | 2026 Prelim Budget   | \$ Change            | % Change |
|--------------------------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------|
| 032.300.6006.0000.40430. | USER FEES-OPENING/CLOSING LOTS       | (\$24,500.00)        | (\$24,775.00)        | (\$25,000.00)        | (\$18,275.00)        | (\$25,000.00)        | \$0.00               | 0%       |
| 032.300.6006.0000.40431. | USER FEES-SALE OF LOTS               | (\$15,437.50)        | (\$17,550.00)        | (\$15,911.00)        | (\$16,375.00)        | (\$12,500.00)        | (\$3,411.00)         | -21%     |
| 032.300.6006.0000.40432. | USER FEES-MARKER INSTALLATION        | (\$3,325.00)         | (\$2,750.00)         | (\$3,000.00)         | (\$3,275.00)         | (\$3,000.00)         | \$0.00               | 0%       |
|                          | <b>TOTAL USER FEES</b>               | <b>(\$43,262.50)</b> | <b>(\$45,075.00)</b> | <b>(\$43,911.00)</b> | <b>(\$37,925.00)</b> | <b>(\$40,500.00)</b> | <b>(\$3,411.00)</b>  |          |
| 032.300.6006.0000.40612. | MISC REVENUE-REIMBURSEMENTS          | \$0.00               | (\$359.46)           | \$0.00               | (\$775.00)           | \$0.00               | \$0.00               | **       |
|                          | <b>TOTAL MISC REVENUE</b>            | <b>\$0.00</b>        | <b>(\$359.46)</b>    | <b>\$0.00</b>        | <b>(\$775.00)</b>    | <b>\$0.00</b>        | <b>\$0.00</b>        |          |
|                          | <b>TOTAL REVENUE</b>                 | <b>(\$43,262.50)</b> | <b>(\$45,434.46)</b> | <b>(\$43,911.00)</b> | <b>(\$38,700.00)</b> | <b>(\$40,500.00)</b> | <b>(\$3,411.00)</b>  |          |
| 032.300.6006.0000.52002. | SALARIES-OPERATIONAL                 | \$124,014.31         | \$142,377.63         | \$148,777.00         | \$111,341.77         | \$150,326.00         | \$1,549.00           | 1%       |
| 032.300.6006.0000.52004. | SALARIES-OVERTIME                    | \$3,682.34           | \$4,669.33           | \$4,000.00           | \$2,397.88           | \$4,000.00           | \$0.00               | 0%       |
| 032.300.6006.0000.52010. | BENEFITS-RETIREMENT                  | \$18,447.37          | \$21,937.76          | \$22,915.00          | \$17,593.27          | \$23,905.00          | \$990.00             | 4%       |
| 032.300.6006.0000.52012. | BENEFITS-RETIREE HEALTH              | \$2,476.78           | \$2,850.66           | \$2,977.00           | \$2,216.63           | \$3,008.00           | \$31.00              | 1%       |
| 032.300.6006.0000.52015. | BENEFITS-FICA                        | \$9,966.47           | \$11,492.98          | \$11,617.00          | \$8,848.84           | \$11,755.00          | \$138.00             | 1%       |
| 032.300.6006.0000.52020. | PTO CONVERSION                       | \$0.00               | \$0.00               | \$4,200.00           | \$0.00               | \$0.00               | (\$4,200.00)         | -100%    |
| 032.300.6006.0000.52025. | BENEFIT-GROUP HEALTH                 | \$4,666.93           | \$5,113.29           | \$5,307.00           | \$4,899.03           | \$6,197.00           | \$890.00             | 17%      |
| 032.300.6006.0000.52030. | BENEFITS-WORKER'S COMP               | \$7,357.13           | \$7,991.18           | \$9,389.00           | \$7,361.79           | \$9,530.00           | \$141.00             | 2%       |
| 032.300.6006.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$34.50              | \$36.80              | \$37.00              | \$25.30              | \$40.00              | \$3.00               | 8%       |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$170,645.83</b>  | <b>\$196,469.63</b>  | <b>\$209,219.00</b>  | <b>\$154,684.51</b>  | <b>\$208,761.00</b>  | <b>(\$458.00)</b>    |          |
| 032.300.6006.0000.53001. | SUPPLIES-OFFICE                      | \$1,303.11           | \$311.33             | \$450.00             | \$325.94             | \$500.00             | \$50.00              | 11%      |
| 032.300.6006.0000.53012. | SUPPLIES-SAFETY                      | \$1,248.73           | \$919.11             | \$2,250.00           | \$806.36             | \$2,500.00           | \$250.00             | 11%      |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$2,551.84</b>    | <b>\$1,230.44</b>    | <b>\$2,700.00</b>    | <b>\$1,132.30</b>    | <b>\$3,000.00</b>    | <b>\$300.00</b>      |          |
| 032.300.6006.0000.53505. | MAINTENANCE-FLEET PARTS              | \$333.97             | \$482.32             | \$900.00             | \$890.90             | \$1,000.00           | \$100.00             | 11%      |
| 032.300.6006.0000.53511. | MAINTENANCE-EQUIPMENT                | \$0.00               | \$0.00               | \$1,350.00           | \$0.00               | \$1,500.00           | \$150.00             | 11%      |
| 032.300.6006.0000.53512. | MAINTENANCE-CEMETARY                 | \$4,310.08           | \$3,180.33           | \$3,600.00           | \$3,077.61           | \$4,000.00           | \$400.00             | 11%      |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$4,644.05</b>    | <b>\$3,662.65</b>    | <b>\$5,850.00</b>    | <b>\$3,968.51</b>    | <b>\$6,500.00</b>    | <b>\$650.00</b>      |          |
| 032.300.6006.0000.54001. | UTILITIES-ELECTRICITY                | \$2,692.99           | \$1,695.65           | \$2,250.00           | \$1,504.69           | \$2,500.00           | \$250.00             | 11%      |
| 032.300.6006.0000.54003. | UTILITIES-GAS                        | \$680.01             | \$1,425.80           | \$585.00             | \$1,264.61           | \$800.00             | \$215.00             | 37%      |
| 032.300.6006.0000.54004. | UTILITIES-PHONE SERVICE              | \$1,091.62           | \$1,055.43           | \$0.00               | \$824.98             | \$0.00               | \$0.00               | **       |
| 032.300.6006.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$504.41             | \$505.85             | \$765.00             | \$421.73             | \$560.00             | (\$205.00)           | -27%     |
| 032.300.6006.0000.54008. | UTILITIES-WATER/SEWER/GARBAGE        | \$1,420.13           | \$1,504.78           | \$2,070.00           | \$1,249.94           | \$2,300.00           | \$230.00             | 11%      |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$6,389.16</b>    | <b>\$6,187.51</b>    | <b>\$5,670.00</b>    | <b>\$5,265.95</b>    | <b>\$6,160.00</b>    | <b>\$490.00</b>      |          |
| 032.300.6006.0000.54507. | SERVICES-PRINTING                    | \$19.95              | \$84.18              | \$450.00             | \$30.85              | \$250.00             | (\$200.00)           | -44%     |
|                          | <b>TOTAL SERVICES</b>                | <b>\$19.95</b>       | <b>\$84.18</b>       | <b>\$450.00</b>      | <b>\$30.85</b>       | <b>\$250.00</b>      | <b>(\$200.00)</b>    |          |
| 032.300.6006.0000.55001. | INSURANCE-GENERAL LIABILITY          | \$590.95             | \$736.26             | \$810.00             | \$1,281.10           | \$1,320.00           | \$510.00             | 63%      |
| 032.300.6006.0000.55002. | INSURANCE-FLEET                      | \$593.56             | \$539.60             | \$297.00             | \$310.08             | \$638.00             | \$341.00             | 115%     |
| 032.300.6006.0000.55006. | INSURANCE-COMMERCIAL PROPERTY        | \$559.48             | \$844.37             | \$870.00             | \$355.28             | \$366.00             | (\$504.00)           | -58%     |
|                          | <b>TOTAL INSURANCE</b>               | <b>\$1,743.99</b>    | <b>\$2,120.23</b>    | <b>\$1,977.00</b>    | <b>\$1,946.46</b>    | <b>\$2,324.00</b>    | <b>\$347.00</b>      |          |
| 032.300.6006.0000.55506. | FEES-CREDIT CARD FEES                | \$120.39             | \$158.43             | \$200.00             | \$72.73              | \$200.00             | \$0.00               | 0%       |
|                          | <b>TOTAL FEES</b>                    | <b>\$120.39</b>      | <b>\$158.43</b>      | <b>\$200.00</b>      | <b>\$72.73</b>       | <b>\$200.00</b>      | <b>\$0.00</b>        |          |
| 032.300.6006.0000.56007. | OTHER-EQUIPMENT                      | \$299.63             | \$1,598.99           | \$2,932.00           | \$2,817.42           | \$3,000.00           | \$68.00              | 2%       |
| 032.300.6006.0000.56010. | OTHER-FUELS                          | \$2,748.23           | \$1,760.99           | \$2,700.00           | \$1,597.82           | \$3,000.00           | \$300.00             | 11%      |
| 032.300.6006.0000.56011. | OTHER-TOOLS                          | \$0.00               | \$0.00               | \$0.00               | \$0.00               | \$500.00             | \$500.00             | **       |
| 032.300.6006.0000.56012. | OTHER-UNIFORMS                       | \$1,496.12           | \$1,218.48           | \$2,565.00           | \$1,287.59           | \$2,850.00           | \$285.00             | 11%      |
| 032.300.6006.0000.56034. | OTHER-EMPLOYEE APPRECIATION          | \$0.00               | \$0.00               | \$0.00               | \$0.00               | \$120.00             | \$120.00             | **       |
|                          | <b>TOTAL OTHER</b>                   | <b>\$4,543.98</b>    | <b>\$4,578.46</b>    | <b>\$8,197.00</b>    | <b>\$5,702.83</b>    | <b>\$9,470.00</b>    | <b>\$1,273.00</b>    |          |
| 032.300.6006.0000.57004. | CAPITAL-SITE IMPROVEMENT             | \$0.00               | \$0.00               | \$40,000.00          | \$0.00               | \$0.00               | (\$40,000.00)        | -100%    |
| 032.300.6006.0000.57006. | CAPITAL-BUILDING IMPROVEMENT         | \$12,899.80          | \$0.00               | \$0.00               | \$0.00               | \$0.00               | \$0.00               | **       |
| 032.300.6006.0000.57011. | CAPITAL-EQUIPMENT                    | \$0.00               | \$26,170.53          | \$0.00               | \$0.00               | \$0.00               | \$0.00               | **       |
|                          | <b>TOTAL CAPITAL</b>                 | <b>\$12,899.80</b>   | <b>\$26,170.53</b>   | <b>\$40,000.00</b>   | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>(\$40,000.00)</b> |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$203,558.99</b>  | <b>\$240,662.06</b>  | <b>\$274,263.00</b>  | <b>\$172,804.14</b>  | <b>\$236,665.00</b>  | <b>(\$37,598.00)</b> |          |

## Special Revenue-Recreation Center Revenue

| Account                  | Account Description         | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals          | 2026 Prelim Budget    | \$ Change     | % Change |
|--------------------------|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------|----------|
| 032.300.6106.0000.40402. | USER FEES-RENTAL            | (\$22,953.96)         | (\$26,687.58)         | (\$25,000.00)         | (\$18,710.11)         | (\$25,000.00)         | \$0.00        | 0%       |
| 032.300.6106.0000.40404. | USER FEES-CONCESSION        | (\$2,923.72)          | (\$4,429.35)          | (\$4,000.00)          | (\$2,400.51)          | (\$4,000.00)          | \$0.00        | 0%       |
| 032.300.6106.0000.40407. | USER FEES-ADULT PROGRAM     | (\$1,696.88)          | (\$2,394.81)          | (\$2,500.00)          | (\$2,074.29)          | (\$2,500.00)          | \$0.00        | 0%       |
| 032.300.6106.0000.40408. | USER FEES-YOUTH PROGRAM     | (\$110,299.32)        | (\$151,657.42)        | (\$130,000.00)        | (\$118,314.07)        | (\$130,000.00)        | \$0.00        | 0%       |
| 032.300.6106.0000.40433. | USER FEES-SWIMMING POOL     | (\$27,722.14)         | (\$29,772.20)         | (\$25,000.00)         | (\$20,842.80)         | (\$25,000.00)         | \$0.00        | 0%       |
| 032.300.6106.0000.40434. | USER FEES-RECREATION        | (\$600.00)            | (\$1,363.28)          | (\$2,000.00)          | (\$578.06)            | (\$2,000.00)          | \$0.00        | 0%       |
| 032.300.6106.0000.40435. | USER FEES-RECREATION PASSES | (\$7,607.35)          | (\$9,878.45)          | (\$7,000.00)          | (\$6,260.55)          | (\$7,000.00)          | \$0.00        | 0%       |
| 032.300.6106.0000.40436. | USER FEES-SWIMMING PASSES   | (\$51,585.38)         | (\$53,379.85)         | (\$40,000.00)         | (\$25,801.34)         | (\$40,000.00)         | \$0.00        | 0%       |
|                          | <b>TOTAL USER FEES</b>      | <b>(\$225,388.75)</b> | <b>(\$279,562.94)</b> | <b>(\$235,500.00)</b> | <b>(\$194,981.73)</b> | <b>(\$235,500.00)</b> | <b>\$0.00</b> |          |
| 032.300.6106.0000.40601. | MISC REVENUE-DONATIONS      | (\$42.25)             | (\$244.76)            | \$0.00                | (\$86.76)             | \$0.00                | \$0.00        | **       |
| 032.300.6106.0000.40608. | MISC REVENUE-REFUNDS        | \$25.00               | \$285.00              | \$0.00                | \$0.00                | \$0.00                | \$0.00        | **       |
| 032.300.6106.0000.40615. | MISC REVENUE-SALE OF SCRAP  | (\$365.45)            | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00        | **       |
|                          | <b>TOTAL MISC REVENUE</b>   | <b>(\$382.70)</b>     | <b>\$40.24</b>        | <b>\$0.00</b>         | <b>(\$86.76)</b>      | <b>\$0.00</b>         | <b>\$0.00</b> |          |
|                          | <b>TOTAL REVENUE</b>        | <b>(\$225,771.45)</b> | <b>(\$279,522.70)</b> | <b>(\$235,500.00)</b> | <b>(\$195,068.49)</b> | <b>(\$235,500.00)</b> | <b>\$0.00</b> |          |

## Special Revenue- Recreation Center

| Account                              | Account Description           | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change          | % Change |
|--------------------------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|----------|
| 032.300.6106.0000.52001.             | SALARIES-SUPERVISORY          | \$79,367.69         | \$63,192.66         | \$64,432.00         | \$52,041.00         | \$65,721.00         | \$1,289.00         | 2%       |
| 032.300.6106.0000.52002.             | SALARIES-OPERATIONAL          | \$192,282.31        | \$198,301.94        | \$202,268.00        | \$163,367.69        | \$206,287.00        | \$4,019.00         | 2%       |
| 032.300.6106.0000.52003.             | SALARIES-TEMP/PART TIME       | \$163,245.22        | \$191,787.70        | \$292,358.00        | \$160,607.05        | \$285,299.00        | (\$7,059.00)       | -2%      |
| 032.300.6106.0000.52004.             | SALARIES-OVERTIME             | \$4,398.09          | \$5,799.82          | \$7,500.00          | \$4,120.28          | \$7,500.00          | \$0.00             | 0%       |
| 032.300.6106.0000.52010.             | BENEFITS-RETIREMENT           | \$52,248.25         | \$57,231.00         | \$66,613.00         | \$50,623.32         | \$64,698.00         | (\$2,215.00)       | -3%      |
| 032.300.6106.0000.52012.             | BENEFITS-RETIREE HEALTH       | \$7,015.30          | \$7,437.17          | \$8,759.00          | \$6,377.87          | \$8,141.00          | (\$618.00)         | -7%      |
| 032.300.6106.0000.52015.             | BENEFITS-FICA                 | \$33,203.67         | \$34,679.36         | \$38,598.00         | \$28,683.99         | \$57,050.00         | \$18,452.00        | 48%      |
| 032.300.6106.0000.52020.             | PTO CONVERSION                | \$0.00              | \$0.00              | \$0.00              | \$3,219.47          | \$0.00              | \$0.00             | **       |
| 032.300.6106.0000.52025.             | BENEFIT-GROUP HEALTH          | \$31,047.74         | \$34,348.85         | \$44,899.00         | \$35,451.80         | \$42,670.00         | (\$2,229.00)       | -5%      |
| 032.300.6106.0000.52030.             | BENEFITS-WORKER'S COMP        | \$13,135.98         | \$12,799.56         | \$15,091.00         | \$11,917.24         | \$27,249.00         | \$12,158.00        | 81%      |
| 032.300.6106.0000.52031.             | BENEFITS-WORKER'S COMP FEE    | \$171.14            | \$179.13            | \$148.00            | \$119.60            | \$320.00            | \$172.00           | 116%     |
| <b>TOTAL SALARIES &amp; BENEFITS</b> |                               | <b>\$576,115.39</b> | <b>\$605,757.19</b> | <b>\$740,966.00</b> | <b>\$516,529.31</b> | <b>\$764,935.00</b> | <b>\$23,969.00</b> |          |
| 032.300.6106.0000.53009.             | SUPPLIES-FIRST AID            | \$319.16            | \$522.61            | \$843.00            | \$361.93            | \$500.00            | (\$343.00)         | -41%     |
| 032.300.6106.0000.53011.             | SUPPLIES-JANITORIAL           | \$0.00              | \$4.00              | \$8,000.00          | \$6,187.34          | \$8,000.00          | \$0.00             | 0%       |
| 032.300.6106.0000.53018.             | SUPPLIES-PROGRAM              | \$16,556.37         | \$23,827.89         | \$27,000.00         | \$15,197.88         | \$27,000.00         | \$0.00             | 0%       |
| 032.300.6106.0000.53025.             | SUPPLIES-MAINTENANCE          | \$7,994.96          | \$8,239.69          | \$3,000.00          | \$1,607.03          | \$3,000.00          | \$0.00             | 0%       |
| 032.300.6106.0000.53044.             | SUPPLIES-POOL                 | \$6,766.72          | \$4,125.78          | \$4,700.00          | \$1,067.46          | \$5,000.00          | \$300.00           | 6%       |
| <b>TOTAL SUPPLIES</b>                |                               | <b>\$31,637.21</b>  | <b>\$36,719.97</b>  | <b>\$43,543.00</b>  | <b>\$24,421.64</b>  | <b>\$43,500.00</b>  | <b>(\$43.00)</b>   |          |
| 032.300.6106.0000.53501.             | MAINTENANCE-COPIER            | \$5,209.88          | \$4,320.81          | \$5,000.00          | \$4,102.13          | \$5,000.00          | \$0.00             | 0%       |
| 032.300.6106.0000.53505.             | MAINTENANCE-FLEET PARTS       | \$1,412.98          | \$1,696.55          | \$2,000.00          | \$1,131.87          | \$2,000.00          | \$0.00             | 0%       |
| 032.300.6106.0000.53508.             | MAINTENANCE-PEST CONTROL      | \$778.44            | \$778.44            | \$1,355.00          | \$962.64            | \$1,710.00          | \$355.00           | 26%      |
| 032.300.6106.0000.53515.             | MAINTENANCE-FIRE SYSTEMS      | \$2,528.46          | \$1,556.84          | \$3,300.00          | \$1,820.42          | \$4,500.00          | \$1,200.00         | 36%      |
| 032.300.6106.0000.53524.             | MAINTENANCE-REC STRUCTURE     | \$22,239.08         | \$18,271.18         | \$18,700.00         | \$15,414.77         | \$20,000.00         | \$1,300.00         | 7%       |
| <b>TOTAL MAINTENANCE</b>             |                               | <b>\$32,168.84</b>  | <b>\$26,623.82</b>  | <b>\$30,355.00</b>  | <b>\$23,431.83</b>  | <b>\$33,210.00</b>  | <b>\$2,855.00</b>  |          |
| 032.300.6106.0000.54001.             | UTILITIES-ELECTRICITY         | \$44,147.99         | \$41,573.02         | \$54,450.00         | \$40,155.43         | \$55,000.00         | \$550.00           | 1%       |
| 032.300.6106.0000.54002.             | UTILITIES-BALLFIELD ELECTRIC  | \$11,446.71         | \$12,413.52         | \$14,500.00         | \$8,973.53          | \$14,000.00         | (\$500.00)         | -3%      |
| 032.300.6106.0000.54003.             | UTILITIES-GAS                 | \$42,350.16         | \$21,079.50         | \$40,000.00         | \$43,055.65         | \$40,000.00         | \$0.00             | 0%       |
| 032.300.6106.0000.54004.             | UTILITIES-PHONE SERVICE       | \$1,062.35          | \$1,029.66          | \$1,056.00          | \$820.24            | \$1,056.00          | \$0.00             | 0%       |
| 032.300.6106.0000.54005.             | UTILITIES-CELL PHONE SERVICE  | \$1,513.23          | \$1,517.65          | \$1,750.00          | \$1,268.74          | \$1,750.00          | \$0.00             | 0%       |
| 032.300.6106.0000.54007.             | UTILITIES-INTERNET SERVICE    | \$2,540.83          | \$2,752.29          | \$2,538.00          | \$1,903.32          | \$3,038.00          | \$500.00           | 20%      |
| 032.300.6106.0000.54008.             | UTILITIES-WATER/SEWER/GARBAGE | \$36,210.01         | \$19,952.48         | \$25,000.00         | \$16,687.63         | \$25,000.00         | \$0.00             | 0%       |
| <b>TOTAL UTILITIES</b>               |                               | <b>\$139,271.28</b> | <b>\$100,318.12</b> | <b>\$139,294.00</b> | <b>\$112,864.54</b> | <b>\$139,844.00</b> | <b>\$550.00</b>    |          |
| 032.300.6106.0000.54506.             | SERVICES-ADVERTISING          | \$1,545.64          | \$2,478.30          | \$2,000.00          | \$896.00            | \$2,500.00          | \$500.00           | 25%      |
| 032.300.6106.0000.54520.             | SERVICES-CONTRACT             | \$5,573.43          | \$7,605.60          | \$5,000.00          | \$2,877.60          | \$6,000.00          | \$1,000.00         | 20%      |
| 032.300.6106.0000.54532.             | SERVICES-CONSULTANTS          | \$4,513.50          | \$5,151.13          | \$9,500.00          | \$5,499.00          | \$8,000.00          | (\$1,500.00)       | -16%     |
| <b>TOTAL SERVICES</b>                |                               | <b>\$11,632.57</b>  | <b>\$15,235.03</b>  | <b>\$16,500.00</b>  | <b>\$9,272.60</b>   | <b>\$16,500.00</b>  | <b>\$0.00</b>      |          |
| 032.300.6106.0000.55001.             | INSURANCE-GENERAL LIABILITY   | \$8,885.23          | \$11,063.56         | \$12,168.00         | \$19,244.96         | \$19,823.00         | \$7,655.00         | 63%      |
| 032.300.6106.0000.55002.             | INSURANCE-FLEET               | \$1,483.90          | \$1,537.86          | \$890.00            | \$930.18            | \$1,913.00          | \$1,023.00         | 115%     |
| 032.300.6106.0000.55006.             | INSURANCE-COMMERCIAL PROPERTY | \$6,057.98          | \$9,142.73          | \$9,417.00          | \$5,136.37          | \$5,291.00          | (\$4,126.00)       | -44%     |
| <b>TOTAL INSURANCE</b>               |                               | <b>\$16,427.11</b>  | <b>\$21,744.15</b>  | <b>\$22,475.00</b>  | <b>\$25,311.51</b>  | <b>\$27,027.00</b>  | <b>\$4,552.00</b>  |          |
| 032.300.6106.0000.55501.             | FEES-PERMITS & LICENSES       | \$1,348.21          | \$1,398.34          | \$1,500.00          | \$1,450.24          | \$1,500.00          | \$0.00             | 0%       |
| 032.300.6106.0000.55505.             | FEES-MEMBERSHIPS & DUES       | \$210.00            | \$215.00            | \$0.00              | \$0.00              | \$0.00              | \$0.00             | **       |
| 032.300.6106.0000.55506.             | FEES-CREDIT CARD FEES         | \$13,045.55         | \$18,775.32         | \$23,000.00         | \$19,484.20         | \$23,000.00         | \$0.00             | 0%       |
| <b>TOTAL FEES</b>                    |                               | <b>\$14,603.76</b>  | <b>\$20,388.66</b>  | <b>\$24,500.00</b>  | <b>\$20,934.44</b>  | <b>\$24,500.00</b>  | <b>\$0.00</b>      |          |

## Special Revenue- Recreation Center

| Account                  | Account Description          | 2023 Actuals          | 2024 Actuals        | 2025 Revised Budget   | 2025 Actuals        | 2026 Prelim Budget    | \$ Change            | % Change |
|--------------------------|------------------------------|-----------------------|---------------------|-----------------------|---------------------|-----------------------|----------------------|----------|
| 032.300.6106.0000.56005. | OTHER-TRAVEL                 | \$1,051.00            | \$2,177.53          | \$4,300.00            | \$1,646.97          | \$3,000.00            | (\$1,300.00)         | -30%     |
| 032.300.6106.0000.56007. | OTHER-EQUIPMENT              | \$2,456.10            | \$6,154.15          | \$5,737.00            | \$1,819.44          | \$5,000.00            | (\$737.00)           | -13%     |
| 032.300.6106.0000.56010. | OTHER-FUELS                  | \$1,476.67            | \$2,225.82          | \$2,500.00            | \$1,876.16          | \$2,500.00            | \$0.00               | 0%       |
| 032.300.6106.0000.56012. | OTHER-UNIFORMS               | \$1,253.75            | \$1,730.65          | \$1,200.00            | \$1,092.24          | \$1,900.00            | \$700.00             | 58%      |
| 032.300.6106.0000.56015. | OTHER-SPECIAL EVENTS         | \$246.02              | \$1,382.60          | \$1,500.00            | \$1,110.30          | \$1,500.00            | \$0.00               | 0%       |
| 032.300.6106.0000.56019. | OTHER-SPONSORSHIP APPROPR    | \$1,343.20            | \$260.00            | \$10,675.00           | \$320.00            | \$0.00                | (\$10,675.00)        | -100%    |
| 032.300.6106.0000.56020. | OTHER-CONTINGENCIES          | \$20,028.50           | \$0.00              | \$50,000.00           | \$2,250.00          | \$50,000.00           | \$0.00               | 0%       |
| 032.300.6106.0000.56034. | OTHER-EMPLOYEE APPRECIATION  | \$0.00                | \$0.00              | \$0.00                | \$0.00              | \$450.00              | \$450.00             | **       |
|                          | <b>TOTAL OTHER</b>           | <b>\$27,855.24</b>    | <b>\$13,930.75</b>  | <b>\$75,912.00</b>    | <b>\$10,115.11</b>  | <b>\$64,350.00</b>    | <b>(\$11,562.00)</b> |          |
| 032.300.6106.0000.57006. | CAPITAL-BUILDING IMPROVEMENT | \$151,134.57          | \$59,408.49         | \$29,426.00           | \$0.00              | \$0.00                | (\$29,426.00)        | -100%    |
| 032.300.6106.0000.57011. | CAPITAL-EQUIPMENT            | \$0.00                | \$41,969.00         | \$0.00                | \$0.00              | \$0.00                | \$0.00               | **       |
|                          | <b>TOTAL CAPITAL</b>         | <b>\$151,134.57</b>   | <b>\$101,377.49</b> | <b>\$29,426.00</b>    | <b>\$0.00</b>       | <b>\$0.00</b>         | <b>(\$29,426.00)</b> |          |
|                          | <b>TOTAL EXPENSE</b>         | <b>\$1,000,845.97</b> | <b>\$942,095.18</b> | <b>\$1,122,971.00</b> | <b>\$742,880.98</b> | <b>\$1,113,866.00</b> | <b>(\$9,105.00)</b>  |          |

## Special Revenue-Parks

| Account                  | Account Description                  | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals         | 2026 Prelim Budget    | \$ Change             | % Change |
|--------------------------|--------------------------------------|-----------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|----------|
| 032.300.6206.0000.40601. | MISC REVENUE-DONATIONS               | \$0.00                | \$0.00                | (\$8,000.00)          | (\$8,000.00)         | \$0.00                | (\$8,000.00)          | -100%    |
| 032.300.6206.0000.40608. | MISC REVENUE-REFUNDS                 | \$0.00                | (\$1,287.54)          | \$0.00                | (\$1.00)             | \$0.00                | \$0.00                | **       |
| 032.300.6206.0000.40612. | MISC REVENUE-REIMBURSEMENTS          | (\$20.00)             | (\$216.88)            | \$0.00                | (\$4,191.25)         | \$0.00                | \$0.00                | **       |
| 032.300.6206.0000.40615. | MISC REVENUE-SALE OF SCRAP           | (\$864.50)            | (\$1,815.83)          | (\$17,951.00)         | (\$18,530.70)        | \$0.00                | (\$17,951.00)         | -100%    |
|                          | <b>TOTAL MISC REVENUE</b>            | <b>(\$884.50)</b>     | <b>(\$3,320.25)</b>   | <b>(\$25,951.00)</b>  | <b>(\$30,722.95)</b> | <b>\$0.00</b>         | <b>(\$25,951.00)</b>  |          |
| 032.300.6206.0000.52001. | SALARIES-SUPERVISORY                 | \$70,787.20           | \$73,151.18           | \$74,407.00           | \$59,940.33          | \$75,709.00           | \$1,302.00            | 2%       |
| 032.300.6206.0000.52002. | SALARIES-OPERATIONAL                 | \$759,445.63          | \$626,999.57          | \$822,401.00          | \$499,029.87         | \$717,743.00          | (\$104,658.00)        | -13%     |
| 032.300.6206.0000.52003. | SALARIES-TEMP/PART TIME              | \$0.00                | \$44,590.67           | \$33,600.00           | \$55,303.61          | \$0.00                | (\$33,600.00)         | -100%    |
| 032.300.6206.0000.52004. | SALARIES-OVERTIME                    | \$34,477.61           | \$33,011.07           | \$40,000.00           | \$28,984.57          | \$40,000.00           | \$0.00                | 0%       |
| 032.300.6206.0000.52007. | SALARIES-STANDBY                     | \$7,861.59            | \$9,292.52            | \$10,000.00           | \$6,126.39           | \$10,000.00           | \$0.00                | 0%       |
| 032.300.6206.0000.52010. | BENEFITS-RETIREMENT                  | \$122,300.43          | \$104,844.36          | \$138,126.00          | \$89,068.47          | \$126,173.00          | (\$11,953.00)         | -9%      |
| 032.300.6206.0000.52012. | BENEFITS-RETIREE HEALTH              | \$16,424.74           | \$13,615.16           | \$17,945.00           | \$11,220.54          | \$15,878.00           | (\$2,067.00)          | -12%     |
| 032.300.6206.0000.52015. | BENEFITS-FICA                        | \$67,351.06           | \$60,831.29           | \$66,240.00           | \$50,097.00          | \$61,945.00           | (\$4,295.00)          | -6%      |
| 032.300.6206.0000.52020. | PTO CONVERSION                       | \$0.00                | \$4,323.10            | \$0.00                | \$1,966.14           | \$0.00                | \$0.00                | **       |
| 032.300.6206.0000.52025. | BENEFIT-GROUP HEALTH                 | \$63,685.74           | \$61,663.55           | \$65,764.00           | \$56,991.65          | \$57,516.00           | (\$8,248.00)          | -13%     |
| 032.300.6206.0000.52030. | BENEFITS-WORKER'S COMP               | \$30,998.82           | \$25,810.05           | \$31,771.00           | \$24,186.04          | \$30,616.00           | (\$1,155.00)          | -4%      |
| 032.300.6206.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$195.20              | \$174.73              | \$120.00              | \$131.05             | \$220.00              | \$100.00              | 83%      |
| 032.300.6206.0000.52033. | BENEFITS-TOOL ALLOWANCE              | \$1,200.00            | \$300.00              | \$100.00              | \$0.00               | \$0.00                | (\$100.00)            | -100%    |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$1,174,728.02</b> | <b>\$1,058,607.25</b> | <b>\$1,300,474.00</b> | <b>\$883,045.66</b>  | <b>\$1,135,800.00</b> | <b>(\$164,674.00)</b> |          |
| 032.300.6206.0000.53011. | SUPPLIES-JANITORIAL                  | \$9,049.40            | \$10,058.84           | \$13,400.00           | \$10,095.00          | \$10,000.00           | (\$3,400.00)          | -25%     |
| 032.300.6206.0000.53012. | SUPPLIES-SAFETY                      | \$10,774.29           | \$12,498.35           | \$12,150.00           | \$10,936.09          | \$12,500.00           | \$350.00              | 3%       |
| 032.300.6206.0000.53021. | SUPPLIES-FERTILIZER/HERBICIDE        | \$28,338.30           | \$8,615.21            | \$19,000.00           | \$9,036.76           | \$30,000.00           | \$11,000.00           | 58%      |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$48,161.99</b>    | <b>\$31,172.40</b>    | <b>\$44,550.00</b>    | <b>\$30,067.85</b>   | <b>\$52,500.00</b>    | <b>\$7,950.00</b>     |          |
| 032.300.6206.0000.53505. | MAINTENANCE-FLEET PARTS              | \$27,655.81           | \$25,152.36           | \$32,000.00           | \$19,576.73          | \$32,000.00           | \$0.00                | 0%       |
| 032.300.6206.0000.53511. | MAINTENANCE-EQUIPMENT                | \$17,412.50           | \$36,975.77           | \$25,200.00           | \$15,862.47          | \$28,000.00           | \$2,800.00            | 11%      |
| 032.300.6206.0000.53523. | MAINTENANCE-PARKS                    | \$130,370.63          | \$121,523.69          | \$124,850.00          | \$95,783.54          | \$120,000.00          | (\$4,850.00)          | -4%      |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$175,438.94</b>   | <b>\$183,651.82</b>   | <b>\$182,050.00</b>   | <b>\$131,222.74</b>  | <b>\$180,000.00</b>   | <b>(\$2,050.00)</b>   |          |
| 032.300.6206.0000.54001. | UTILITIES-ELECTRICITY                | \$28,315.42           | \$23,671.72           | \$36,000.00           | \$21,836.58          | \$40,000.00           | \$4,000.00            | 11%      |
| 032.300.6206.0000.54003. | UTILITIES-GAS                        | \$1,166.05            | \$731.59              | \$675.00              | \$620.40             | \$750.00              | \$75.00               | 11%      |
| 032.300.6206.0000.54004. | UTILITIES-PHONE SERVICE              | \$1,062.35            | \$1,029.66            | \$2,112.00            | \$820.24             | \$2,112.00            | \$0.00                | 0%       |
| 032.300.6206.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$1,412.40            | \$1,459.10            | \$1,557.00            | \$1,185.97           | \$1,730.00            | \$173.00              | 11%      |
| 032.300.6206.0000.54008. | UTILITIES-WATER/SEWER/GARBAGE        | \$44,332.66           | \$45,823.16           | \$40,500.00           | \$41,649.23          | \$45,000.00           | \$4,500.00            | 11%      |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$76,288.88</b>    | <b>\$72,715.23</b>    | <b>\$80,844.00</b>    | <b>\$66,112.42</b>   | <b>\$89,592.00</b>    | <b>\$8,748.00</b>     |          |
| 032.300.6206.0000.54518. | SERVICES-PORTABLE TOILET             | \$7,022.22            | \$6,555.83            | \$7,650.00            | \$2,105.35           | \$8,000.00            | \$350.00              | 5%       |
| 032.300.6206.0000.54520. | SERVICES-CONTRACT                    | \$59,953.68           | \$56,492.09           | \$84,960.00           | \$55,136.30          | \$175,000.00          | \$90,040.00           | 106%     |
|                          | <b>TOTAL SERVICES</b>                | <b>\$66,975.90</b>    | <b>\$63,047.92</b>    | <b>\$92,610.00</b>    | <b>\$57,241.65</b>   | <b>\$183,000.00</b>   | <b>\$90,390.00</b>    |          |
| 032.300.6206.0000.55001. | INSURANCE-GENERAL LIABILITY          | \$6,817.28            | \$8,488.78            | \$9,336.00            | \$14,765.86          | \$15,209.00           | \$5,873.00            | 63%      |
| 032.300.6206.0000.55002. | INSURANCE-FLEET                      | \$6,205.40            | \$6,394.26            | \$3,557.00            | \$3,353.39           | \$6,377.00            | \$2,820.00            | 79%      |
| 032.300.6206.0000.55006. | INSURANCE-COMMERCIAL PROPERTY        | \$4,902.31            | \$7,398.60            | \$7,620.00            | \$2,770.73           | \$2,854.00            | (\$4,766.00)          | -63%     |
|                          | <b>TOTAL INSURANCE</b>               | <b>\$17,924.99</b>    | <b>\$22,281.64</b>    | <b>\$20,513.00</b>    | <b>\$20,889.98</b>   | <b>\$24,440.00</b>    | <b>\$3,927.00</b>     |          |
| 032.300.6206.0000.55505. | FEES-MEMBERSHIPS & DUES              | \$0.00                | \$0.00                | \$600.00              | \$600.00             | \$0.00                | (\$600.00)            | -100%    |
|                          | <b>TOTAL FEES</b>                    | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$600.00</b>       | <b>\$600.00</b>      | <b>\$0.00</b>         | <b>(\$600.00)</b>     |          |

## Special Revenue-Parks

| Account                  | Account Description         | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals          | 2026 Prelim Budget    | \$ Change             | % Change |
|--------------------------|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------|
| 032.300.6206.0000.56005. | OTHER-TRAVEL                | \$65.00               | \$1,958.29            | \$3,285.00            | \$416.00              | \$4,000.00            | \$715.00              | 22%      |
| 032.300.6206.0000.56007. | OTHER-EQUIPMENT             | \$17,959.90           | \$19,829.33           | \$45,000.00           | \$25,607.84           | \$40,000.00           | (\$5,000.00)          | -11%     |
| 032.300.6206.0000.56010. | OTHER-FUELS                 | \$42,501.29           | \$34,048.01           | \$40,500.00           | \$30,264.56           | \$45,000.00           | \$4,500.00            | 11%      |
| 032.300.6206.0000.56011. | OTHER-TOOLS                 | \$0.00                | \$0.00                | \$1,800.00            | \$0.00                | \$2,000.00            | \$200.00              | 11%      |
| 032.300.6206.0000.56012. | OTHER-UNIFORMS              | \$7,257.16            | \$7,880.05            | \$8,550.00            | \$8,807.26            | \$9,500.00            | \$950.00              | 11%      |
| 032.300.6206.0000.56020. | OTHER-CONTINGENCIES         | \$0.00                | \$17,687.51           | \$51,731.00           | \$0.00                | \$0.00                | (\$51,731.00)         | -100%    |
| 032.300.6206.0000.56034. | OTHER-EMPLOYEE APPRECIATION | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$480.00              | \$480.00              | **       |
|                          | <b>TOTAL OTHER</b>          | <b>\$67,783.35</b>    | <b>\$81,403.19</b>    | <b>\$150,866.00</b>   | <b>\$65,095.66</b>    | <b>\$100,980.00</b>   | <b>(\$49,886.00)</b>  |          |
| 032.300.6206.0000.57004. | CAPITAL-SITE IMPROVEMENT    | \$504,224.20          | \$35,270.29           | \$22,000.00           | \$21,475.80           | \$0.00                | (\$22,000.00)         | -100%    |
| 032.300.6206.0000.57011. | CAPITAL-EQUIPMENT           | \$201,048.10          | \$0.00                | \$20,451.00           | \$0.00                | \$0.00                | (\$20,451.00)         | -100%    |
|                          | <b>TOTAL CAPITAL</b>        | <b>\$705,272.30</b>   | <b>\$35,270.29</b>    | <b>\$42,451.00</b>    | <b>\$21,475.80</b>    | <b>\$0.00</b>         | <b>(\$42,451.00)</b>  |          |
|                          | <b>TOTAL EXPENSE</b>        | <b>\$2,332,574.37</b> | <b>\$1,548,149.74</b> | <b>\$1,914,958.00</b> | <b>\$1,275,751.76</b> | <b>\$1,766,312.00</b> | <b>(\$148,646.00)</b> |          |

## Special Revenue-Zoo

| Account                  | Account Description                  | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals          | 2026 Prelim Budget    | \$ Change            | % Change |
|--------------------------|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|----------|
| 032.300.6306.0000.40404. | USER FEES-CONCESSION                 | (\$12,813.73)         | (\$14,890.66)         | (\$12,000.00)         | (\$10,090.59)         | (\$12,000.00)         | \$0.00               | 0%       |
| 032.300.6306.0000.40406. | USER FEES-PROGRAM INCOME             | (\$7,600.77)          | (\$8,214.08)          | (\$8,000.00)          | (\$9,526.13)          | (\$8,000.00)          | \$0.00               | 0%       |
| 032.300.6306.0000.40437. | USER FEES-ANNUAL PASSES              | (\$16,182.50)         | (\$18,887.50)         | (\$14,000.00)         | (\$15,010.00)         | (\$14,000.00)         | \$0.00               | 0%       |
| 032.300.6306.0000.40438. | USER FEES-ZOO ADMISSION              | (\$101,401.96)        | (\$110,678.99)        | (\$90,000.00)         | (\$84,889.79)         | (\$90,000.00)         | \$0.00               | 0%       |
| 032.300.6306.0000.40440. | USER FEES-GIFT SHOP                  | (\$68,541.41)         | (\$73,149.87)         | (\$60,000.00)         | (\$40,038.16)         | (\$60,000.00)         | \$0.00               | 0%       |
|                          | <b>TOTAL USER FEES</b>               | <b>(\$206,540.37)</b> | <b>(\$225,821.10)</b> | <b>(\$184,000.00)</b> | <b>(\$159,554.67)</b> | <b>(\$184,000.00)</b> | <b>\$0.00</b>        |          |
| 032.300.6306.0000.40601. | MISC REVENUE-DONATIONS               | (\$4,415.98)          | (\$8,520.84)          | (\$2,000.00)          | (\$1,955.08)          | (\$2,000.00)          | \$0.00               | 0%       |
| 032.300.6306.0000.40615. | MISC REVENUE-SALE OF SCRAP           | \$0.00                | (\$608.00)            | (\$250.00)            | (\$1.00)              | (\$250.00)            | \$0.00               | 0%       |
|                          | <b>TOTAL MISC REVENUE</b>            | <b>(\$4,415.98)</b>   | <b>(\$9,128.84)</b>   | <b>(\$2,250.00)</b>   | <b>(\$1,956.08)</b>   | <b>(\$2,250.00)</b>   | <b>\$0.00</b>        |          |
|                          | <b>TOTAL REVENUE</b>                 | <b>(\$210,956.35)</b> | <b>(\$234,949.94)</b> | <b>(\$186,250.00)</b> | <b>(\$161,510.75)</b> | <b>(\$186,250.00)</b> | <b>\$0.00</b>        |          |
| 032.300.6306.0000.52001. | SALARIES-SUPERVISORY                 | \$65,505.85           | \$68,125.39           | \$69,462.00           | \$56,103.27           | \$70,851.00           | \$1,389.00           | 2%       |
| 032.300.6306.0000.52002. | SALARIES-OPERATIONAL                 | \$327,327.13          | \$383,666.77          | \$429,058.00          | \$306,644.18          | \$402,231.00          | (\$26,827.00)        | -6%      |
| 032.300.6306.0000.52004. | SALARIES-OVERTIME                    | \$15,974.36           | \$19,421.85           | \$20,000.00           | \$14,150.13           | \$20,000.00           | \$0.00               | 0%       |
| 032.300.6306.0000.52010. | BENEFITS-RETIREMENT                  | \$58,326.44           | \$68,812.67           | \$76,782.00           | \$57,272.60           | \$75,228.00           | (\$1,554.00)         | -2%      |
| 032.300.6306.0000.52012. | BENEFITS-RETIREE HEALTH              | \$7,831.07            | \$8,941.67            | \$9,977.00            | \$7,215.39            | \$9,466.00            | (\$511.00)           | -5%      |
| 032.300.6306.0000.52015. | BENEFITS-FICA                        | \$31,633.11           | \$35,198.77           | \$35,023.00           | \$28,207.24           | \$35,626.00           | \$603.00             | 2%       |
| 032.300.6306.0000.52025. | BENEFIT-GROUP HEALTH                 | \$23,631.22           | \$44,696.13           | \$62,985.00           | \$39,225.53           | \$46,948.00           | (\$16,037.00)        | -25%     |
| 032.300.6306.0000.52030. | BENEFITS-WORKER'S COMP               | \$33,321.58           | \$18,846.59           | \$19,553.00           | \$17,239.67           | \$22,318.00           | \$2,765.00           | 14%      |
| 032.300.6306.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$82.80               | \$89.70               | \$92.00               | \$64.40               | \$100.00              | \$8.00               | 9%       |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$563,633.56</b>   | <b>\$647,799.54</b>   | <b>\$722,932.00</b>   | <b>\$526,122.41</b>   | <b>\$682,768.00</b>   | <b>(\$40,164.00)</b> |          |
| 032.300.6306.0000.53001. | SUPPLIES-OFFICE                      | \$1,479.52            | \$1,545.05            | \$3,000.00            | \$1,421.64            | \$3,000.00            | \$0.00               | 0%       |
| 032.300.6306.0000.53010. | SUPPLIES-GIFT SHOP                   | \$39,261.30           | \$38,845.24           | \$42,000.00           | \$33,042.27           | \$40,000.00           | (\$2,000.00)         | -5%      |
| 032.300.6306.0000.53012. | SUPPLIES-SAFETY                      | \$3,142.53            | \$2,420.83            | \$2,350.00            | \$1,285.80            | \$3,350.00            | \$1,000.00           | 43%      |
| 032.300.6306.0000.53018. | SUPPLIES-PROGRAM                     | \$34,944.59           | \$76,064.39           | \$64,379.00           | \$48,355.24           | \$71,879.00           | \$7,500.00           | 12%      |
| 032.300.6306.0000.53024. | SUPPLIES-CONCESSIONS                 | \$6,716.25            | \$1,423.25            | \$6,100.00            | \$4,915.04            | \$7,000.00            | \$900.00             | 15%      |
| 032.300.6306.0000.53027. | SUPPLIES-ANIMAL FEED                 | \$92,091.79           | \$95,457.45           | \$116,950.00          | \$81,482.22           | \$127,450.00          | \$10,500.00          | 9%       |
| 032.300.6306.0000.53035. | SUPPLIES-DESIGNATED MATERIALS        | \$7,665.67            | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00               | **       |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$185,301.65</b>   | <b>\$215,756.21</b>   | <b>\$234,779.00</b>   | <b>\$170,502.21</b>   | <b>\$252,679.00</b>   | <b>\$17,900.00</b>   |          |
| 032.300.6306.0000.53505. | MAINTENANCE-FLEET PARTS              | \$6,014.03            | \$3,610.36            | \$5,300.00            | \$4,294.46            | \$7,800.00            | \$2,500.00           | 47%      |
| 032.300.6306.0000.53508. | MAINTENANCE-PEST CONTROL             | \$2,789.52            | \$2,789.52            | \$3,600.00            | \$2,352.35            | \$3,600.00            | \$0.00               | 0%       |
| 032.300.6306.0000.53511. | MAINTENANCE-EQUIPMENT                | \$0.00                | \$274.24              | \$450.00              | \$0.00                | \$450.00              | \$0.00               | 0%       |
| 032.300.6306.0000.53514. | MAINTENANCE-GENERATOR                | \$321.09              | \$708.53              | \$3,600.00            | \$0.00                | \$4,000.00            | \$400.00             | 11%      |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$9,124.64</b>     | <b>\$7,382.65</b>     | <b>\$12,950.00</b>    | <b>\$6,646.81</b>     | <b>\$15,850.00</b>    | <b>\$2,900.00</b>    |          |
| 032.300.6306.0000.54001. | UTILITIES-ELECTRICITY                | \$25,450.94           | \$34,143.77           | \$29,700.00           | \$28,868.61           | \$38,000.00           | \$8,300.00           | 28%      |
| 032.300.6306.0000.54003. | UTILITIES-GAS                        | \$3,883.28            | \$3,536.15            | \$3,240.00            | \$3,528.93            | \$3,240.00            | \$0.00               | 0%       |
| 032.300.6306.0000.54004. | UTILITIES-PHONE SERVICE              | \$2,060.84            | \$2,039.87            | \$2,100.00            | \$1,721.41            | \$2,100.00            | \$0.00               | 0%       |
| 032.300.6306.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$1,008.82            | \$1,011.70            | \$2,000.00            | \$843.46              | \$2,000.00            | \$0.00               | 0%       |
| 032.300.6306.0000.54007. | UTILITIES-INTERNET SERVICE           | \$2,201.10            | \$2,300.81            | \$2,177.00            | \$1,649.69            | \$2,177.00            | \$0.00               | 0%       |
| 032.300.6306.0000.54008. | UTILITIES-WATER/SEWER/GARBAGE        | \$40,840.47           | \$64,472.37           | \$48,000.00           | \$46,046.32           | \$65,000.00           | \$17,000.00          | 35%      |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$75,445.45</b>    | <b>\$107,504.67</b>   | <b>\$87,217.00</b>    | <b>\$82,658.42</b>    | <b>\$112,517.00</b>   | <b>\$25,300.00</b>   |          |
| 032.300.6306.0000.54504. | SERVICES-COPIER LEASE/CHARGES        | \$0.00                | \$0.00                | \$2,000.00            | \$0.00                | \$2,000.00            | \$0.00               | 0%       |
| 032.300.6306.0000.54520. | SERVICES-CONTRACT                    | \$23,796.88           | \$7,082.26            | \$24,480.00           | \$17,217.36           | \$24,480.00           | \$0.00               | 0%       |
| 032.300.6306.0000.54527. | SERVICES-PROFESSIONAL                | \$17,239.35           | \$48,316.71           | \$21,600.00           | \$10,001.82           | \$21,600.00           | \$0.00               | 0%       |
| 032.300.6306.0000.54531. | SERVICES-BUILDING RENTAL             | \$3,000.00            | \$0.00                | \$3,000.00            | \$3,000.00            | \$3,000.00            | \$0.00               | 0%       |
|                          | <b>TOTAL SERVICES</b>                | <b>\$44,036.23</b>    | <b>\$55,398.97</b>    | <b>\$51,080.00</b>    | <b>\$30,219.18</b>    | <b>\$51,080.00</b>    | <b>\$0.00</b>        |          |
| 032.300.6306.0000.55001. | INSURANCE-GENERAL LIABILITY          | \$1,868.55            | \$2,326.83            | \$2,560.00            | \$4,048.91            | \$4,171.00            | \$1,611.00           | 63%      |
| 032.300.6306.0000.55002. | INSURANCE-FLEET                      | \$882.24              | \$809.40              | \$445.00              | \$465.06              | \$957.00              | \$512.00             | 115%     |
| 032.300.6306.0000.55006. | INSURANCE-COMMERCIAL PROPERTY        | \$1,883.14            | \$2,842.05            | \$2,927.00            | \$1,367.62            | \$1,409.00            | (\$1,518.00)         | -52%     |
|                          | <b>TOTAL INSURANCE</b>               | <b>\$4,633.93</b>     | <b>\$5,978.28</b>     | <b>\$5,932.00</b>     | <b>\$5,881.59</b>     | <b>\$6,537.00</b>     | <b>\$605.00</b>      |          |

## Special Revenue-Zoo

| Account                  | Account Description          | 2023 Actuals        | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals        | 2026 Prelim Budget    | \$ Change          | % Change |
|--------------------------|------------------------------|---------------------|-----------------------|-----------------------|---------------------|-----------------------|--------------------|----------|
| 032.300.6306.0000.55501. | FEES-PERMITS & LICENSES      | \$120.00            | \$0.00                | \$500.00              | \$0.00              | \$500.00              | \$0.00             | 0%       |
| 032.300.6306.0000.55505. | FEES-MEMBERSHIPS & DUES      | \$775.00            | \$489.25              | \$1,900.00            | \$1,730.56          | \$1,900.00            | \$0.00             | 0%       |
| 032.300.6306.0000.55506. | FEES-CREDIT CARD FEES        | \$10,982.61         | \$13,493.14           | \$8,500.00            | \$13,756.75         | \$14,500.00           | \$6,000.00         | 71%      |
| 032.300.6306.0000.55512. | FEES-POSTAGE                 | \$219.11            | \$238.23              | \$300.00              | \$208.97            | \$300.00              | \$0.00             | 0%       |
|                          | <b>TOTAL FEES</b>            | <b>\$12,096.72</b>  | <b>\$14,220.62</b>    | <b>\$11,200.00</b>    | <b>\$15,696.28</b>  | <b>\$17,200.00</b>    | <b>\$6,000.00</b>  |          |
| 032.300.6306.0000.56005. | OTHER-TRAVEL                 | \$3,512.27          | \$1,284.52            | \$4,000.00            | \$610.00            | \$7,500.00            | \$3,500.00         | 88%      |
| 032.300.6306.0000.56007. | OTHER-EQUIPMENT              | \$2,688.79          | \$27,548.96           | \$26,900.00           | \$26,696.13         | \$26,000.00           | (\$900.00)         | -3%      |
| 032.300.6306.0000.56010. | OTHER-FUELS                  | \$2,745.14          | \$1,889.06            | \$1,700.00            | \$1,143.90          | \$4,200.00            | \$2,500.00         | 147%     |
| 032.300.6306.0000.56011. | OTHER-TOOLS                  | \$499.00            | \$0.00                | \$500.00              | \$319.19            | \$500.00              | \$0.00             | 0%       |
| 032.300.6306.0000.56012. | OTHER-UNIFORMS               | \$2,026.88          | \$2,444.49            | \$3,000.00            | \$1,494.46          | \$3,000.00            | \$0.00             | 0%       |
| 032.300.6306.0000.56013. | OTHER-ANIMAL EXPENSE         | \$7,000.00          | \$10,000.00           | \$20,500.00           | \$20,500.00         | \$15,000.00           | (\$5,500.00)       | -27%     |
| 032.300.6306.0000.56020. | OTHER-CONTINGENCIES          | \$27,055.86         | \$4,108.40            | \$0.00                | \$0.00              | \$0.00                | \$0.00             | **       |
| 032.300.6306.0000.56034. | OTHER-EMPLOYEE APPRECIATION  | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$300.00              | \$300.00           | **       |
|                          | <b>TOTAL OTHER</b>           | <b>\$45,527.94</b>  | <b>\$47,275.43</b>    | <b>\$56,600.00</b>    | <b>\$50,763.68</b>  | <b>\$56,500.00</b>    | <b>(\$100.00)</b>  |          |
| 032.300.6306.0000.57006. | CAPITAL-BUILDING IMPROVEMENT | \$0.00              | \$16,262.00           | \$0.00                | \$0.00              | \$0.00                | \$0.00             | **       |
|                          | <b>TOTAL CAPITAL</b>         | <b>\$0.00</b>       | <b>\$16,262.00</b>    | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$0.00</b>         | <b>\$0.00</b>      |          |
|                          | <b>TOTAL EXPENSE</b>         | <b>\$939,800.12</b> | <b>\$1,117,578.37</b> | <b>\$1,182,690.00</b> | <b>\$888,490.58</b> | <b>\$1,195,131.00</b> | <b>\$12,441.00</b> |          |

## Special Revenue-Community Affairs

| Account                  | Account Description                  | 2023 Actuals  | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change           | % Change |
|--------------------------|--------------------------------------|---------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------|
| 032.300.6406.0000.52001. | SALARIES-SUPERVISORY                 | \$0.00        | \$58,940.67         | \$60,798.00         | \$49,105.74         | \$62,014.00         | \$1,216.00          | 2%       |
| 032.300.6406.0000.52002. | SALARIES-OPERATIONAL                 | \$0.00        | \$111,179.79        | \$127,661.00        | \$99,017.33         | \$127,788.00        | \$127.00            | 0%       |
| 032.300.6406.0000.52004. | SALARIES-OVERTIME                    | \$0.00        | \$0.00              | \$35.00             | \$40.73             | \$2,000.00          | \$1,965.00          | 5614%    |
| 032.300.6406.0000.52010. | BENEFITS-RETIREMENT                  | \$0.00        | \$26,194.38         | \$29,028.00         | \$23,519.20         | \$30,183.00         | \$1,155.00          | 4%       |
| 032.300.6406.0000.52012. | BENEFITS-RETIREE HEALTH              | \$0.00        | \$3,402.31          | \$3,771.00          | \$2,962.58          | \$3,798.00          | \$27.00             | 1%       |
| 032.300.6406.0000.52015. | BENEFITS-FICA                        | \$0.00        | \$12,913.91         | \$14,526.00         | \$11,613.45         | \$14,889.00         | \$363.00            | 2%       |
| 032.300.6406.0000.52025. | BENEFIT-GROUP HEALTH                 | \$0.00        | \$13,671.21         | \$18,361.00         | \$4,759.78          | \$5,903.00          | (\$12,458.00)       | -68%     |
| 032.300.6406.0000.52030. | BENEFITS-WORKER'S COMP               | \$0.00        | \$542.47            | \$665.00            | \$534.88            | \$712.00            | \$47.00             | 7%       |
| 032.300.6406.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$0.00        | \$34.50             | \$240.00            | \$27.60             | \$40.00             | (\$200.00)          | -83%     |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$0.00</b> | <b>\$226,879.24</b> | <b>\$255,085.00</b> | <b>\$191,581.29</b> | <b>\$247,327.00</b> | <b>(\$7,758.00)</b> |          |
| 032.300.6406.0000.53018. | SUPPLIES-PROGRAM                     | \$0.00        | \$37.43             | \$3,500.00          | \$67.55             | \$2,000.00          | (\$1,500.00)        | -43%     |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$0.00</b> | <b>\$37.43</b>      | <b>\$3,500.00</b>   | <b>\$67.55</b>      | <b>\$2,000.00</b>   | <b>(\$1,500.00)</b> |          |
| 032.300.6406.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$0.00        | \$889.24            | \$3,240.00          | \$0.00              | \$3,240.00          | \$0.00              | 0%       |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$0.00</b> | <b>\$889.24</b>     | <b>\$3,240.00</b>   | <b>\$0.00</b>       | <b>\$3,240.00</b>   | <b>\$0.00</b>       |          |
| 032.300.6406.0000.54504. | SERVICES-COPIER LEASE/CHARGES        | \$0.00        | \$0.00              | \$3,500.00          | \$3,082.55          | \$3,710.00          | \$210.00            | 6%       |
| 032.300.6406.0000.54507. | SERVICES-PRINTING                    | \$0.00        | \$8,589.22          | \$16,034.00         | \$2,461.20          | \$12,000.00         | (\$4,034.00)        | -25%     |
| 032.300.6406.0000.54520. | SERVICES-CONTRACT                    | \$0.00        | \$879.06            | \$1,500.00          | \$0.00              | \$4,510.00          | \$3,010.00          | 201%     |
|                          | <b>TOTAL SERVICES</b>                | <b>\$0.00</b> | <b>\$9,468.28</b>   | <b>\$21,034.00</b>  | <b>\$5,543.75</b>   | <b>\$20,220.00</b>  | <b>(\$814.00)</b>   |          |
| 032.300.6406.0000.55505. | FEES-MEMBERSHIPS & DUES              | \$0.00        | \$1,239.50          | \$500.00            | \$0.00              | \$845.00            | \$345.00            | 69%      |
|                          | <b>TOTAL FEES</b>                    | <b>\$0.00</b> | <b>\$1,239.50</b>   | <b>\$500.00</b>     | <b>\$0.00</b>       | <b>\$845.00</b>     | <b>\$345.00</b>     |          |
| 032.300.6406.0000.56005. | OTHER-TRAVEL                         | \$0.00        | \$880.79            | \$4,500.00          | \$336.00            | \$5,350.00          | \$850.00            | 19%      |
| 032.300.6406.0000.56007. | OTHER-EQUIPMENT                      | \$0.00        | \$0.00              | \$2,200.00          | \$1,328.89          | \$1,700.00          | (\$500.00)          | -23%     |
| 032.300.6406.0000.56010. | OTHER-FUELS                          | \$0.00        | \$0.00              | \$720.00            | \$0.00              | \$720.00            | \$0.00              | 0%       |
| 032.300.6406.0000.56034. | OTHER-EMPLOYEE APPRECIATION          | \$0.00        | \$0.00              | \$0.00              | \$0.00              | \$120.00            | \$120.00            | **       |
|                          | <b>TOTAL OTHER</b>                   | <b>\$0.00</b> | <b>\$880.79</b>     | <b>\$7,420.00</b>   | <b>\$1,664.89</b>   | <b>\$7,890.00</b>   | <b>\$470.00</b>     |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$0.00</b> | <b>\$239,394.48</b> | <b>\$290,779.00</b> | <b>\$198,857.48</b> | <b>\$281,522.00</b> | <b>(\$9,257.00)</b> |          |

## Special Revenue-Library Revenue

| Account                  | Account Description           | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals         | 2026 Prelim Budget    | \$ Change             | % Change |
|--------------------------|-------------------------------|-----------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|----------|
| 032.300.7101.0000.40401. | USER FEES-PRINTING & COPYING  | (\$3,589.16)          | (\$4,999.47)          | (\$4,100.00)          | (\$5,309.60)         | (\$4,100.00)          | \$0.00                | 0%       |
| 032.300.7101.0000.40403. | USER FEES-VENDING             | (\$44.92)             | (\$82.42)             | (\$120.00)            | (\$93.96)            | (\$120.00)            | \$0.00                | 0%       |
| 032.300.7101.0000.40439. | USER FEES-LIBRARY FEES        | (\$4,770.05)          | (\$3,559.76)          | (\$7,000.00)          | (\$3,000.00)         | (\$4,000.00)          | (\$3,000.00)          | -43%     |
|                          | <b>TOTAL USER FEES</b>        | <b>(\$8,404.13)</b>   | <b>(\$8,641.65)</b>   | <b>(\$11,220.00)</b>  | <b>(\$8,403.56)</b>  | <b>(\$8,220.00)</b>   | <b>(\$3,000.00)</b>   |          |
| 032.300.7101.0000.40516. | FINES-LIBRARY                 | (\$6,624.20)          | (\$7,687.87)          | (\$6,000.00)          | (\$5,124.51)         | (\$6,000.00)          | \$0.00                | 0%       |
|                          | <b>TOTAL FINES</b>            | <b>(\$6,624.20)</b>   | <b>(\$7,687.87)</b>   | <b>(\$6,000.00)</b>   | <b>(\$5,124.51)</b>  | <b>(\$6,000.00)</b>   | <b>\$0.00</b>         |          |
| 032.300.7101.0000.40601. | MISC REVENUE-DONATIONS        | (\$5,836.60)          | (\$11,144.51)         | (\$6,000.00)          | (\$4,875.73)         | (\$6,000.00)          | \$0.00                | 0%       |
| 032.300.7101.0000.40608. | MISC REVENUE-REFUNDS          | (\$4,731.27)          | \$0.00                | \$0.00                | (\$0.30)             | \$0.00                | \$0.00                | **       |
| 032.300.7101.0000.40609. | MISC REVENUE-COLLECTIONS      | (\$1,161.28)          | (\$543.95)            | (\$100.00)            | (\$965.25)           | (\$100.00)            | \$0.00                | 0%       |
| 032.300.7101.0000.40615. | MISC REVENUE-SALE OF SCRAP    | \$0.00                | (\$125.40)            | \$0.00                | \$0.00               | \$0.00                | \$0.00                | **       |
| 032.300.7101.0000.40617. | MISC REVENUE-OVER/SHORT       | \$13.65               | (\$12.17)             | \$0.00                | (\$8.10)             | \$0.00                | \$0.00                | **       |
| 032.300.7101.0000.40629. | MISC REVENUE-OTERO COUNTY     | (\$32,249.07)         | (\$30,670.54)         | (\$54,329.00)         | (\$59,473.00)        | \$0.00                | (\$54,329.00)         | -100%    |
| 032.300.7101.0000.40632. | MISC REVENUE-SALE OF MATERIAL | (\$544.25)            | (\$1,006.55)          | (\$750.00)            | (\$741.67)           | (\$750.00)            | \$0.00                | 0%       |
|                          | <b>TOTAL MISC REVENUE</b>     | <b>(\$44,508.82)</b>  | <b>(\$43,503.12)</b>  | <b>(\$61,179.00)</b>  | <b>(\$66,064.05)</b> | <b>(\$6,850.00)</b>   | <b>(\$54,329.00)</b>  |          |
| 032.300.7101.0000.40702. | GRANTS-STATE                  | (\$40,722.00)         | (\$40,721.58)         | (\$166,447.00)        | \$0.00               | (\$80,000.00)         | (\$86,447.00)         | -52%     |
| 032.300.7101.0000.40704. | GRANTS-STATE LIBRARY AID      | (\$28,005.65)         | (\$10,352.38)         | (\$10,288.00)         | (\$5,143.54)         | \$0.00                | (\$10,288.00)         | -100%    |
|                          | <b>TOTAL GRANTS</b>           | <b>(\$68,727.65)</b>  | <b>(\$51,073.96)</b>  | <b>(\$176,735.00)</b> | <b>(\$5,143.54)</b>  | <b>(\$80,000.00)</b>  | <b>(\$96,735.00)</b>  |          |
|                          | <b>TOTAL REVENUE</b>          | <b>(\$128,264.80)</b> | <b>(\$110,906.60)</b> | <b>(\$255,134.00)</b> | <b>(\$84,735.66)</b> | <b>(\$101,070.00)</b> | <b>(\$154,064.00)</b> |          |

## Special Revenue-Library

| Account                              | Account Description            | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change            | % Change |
|--------------------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------|
| 032.300.7101.0000.52001.             | SALARIES-SUPERVISORY           | \$65,762.63         | \$68,125.39         | \$69,462.00         | \$56,103.30         | \$70,851.00         | \$1,389.00           | 2%       |
| 032.300.7101.0000.52002.             | SALARIES-OPERATIONAL           | \$460,318.53        | \$485,533.42        | \$499,932.00        | \$399,566.71        | \$499,495.00        | (\$437.00)           | 0%       |
| 032.300.7101.0000.52003.             | SALARIES-TEMP/PART TIME        | \$0.00              | \$0.00              | \$27,628.00         | \$18,373.42         | \$25,807.00         | (\$1,821.00)         | -7%      |
| 032.300.7101.0000.52004.             | SALARIES-OVERTIME              | \$0.00              | \$31.14             | \$500.00            | \$2.88              | \$500.00            | \$0.00               | 0%       |
| 032.300.7101.0000.52010.             | BENEFITS-RETIREMENT            | \$77,243.08         | \$85,213.43         | \$93,274.00         | \$75,263.10         | \$94,801.00         | \$1,527.00           | 2%       |
| 032.300.7101.0000.52012.             | BENEFITS-RETIREE HEALTH        | \$10,370.35         | \$11,073.07         | \$11,875.00         | \$9,480.88          | \$11,929.00         | \$54.00              | 0%       |
| 032.300.7101.0000.52015.             | BENEFITS-FICA                  | \$39,295.06         | \$41,636.64         | \$46,954.00         | \$35,342.45         | \$44,378.00         | (\$2,576.00)         | -5%      |
| 032.300.7101.0000.52020.             | PTO CONVERSION                 | \$1,693.26          | \$1,507.53          | \$3,510.00          | \$3,506.09          | \$0.00              | (\$3,510.00)         | -100%    |
| 032.300.7101.0000.52025.             | BENEFIT-GROUP HEALTH           | \$53,402.02         | \$51,259.30         | \$69,638.00         | \$53,999.54         | \$61,632.00         | (\$8,006.00)         | -11%     |
| 032.300.7101.0000.52030.             | BENEFITS-WORKER'S COMP         | \$5,048.25          | \$4,466.04          | \$5,826.00          | \$4,329.61          | \$5,601.00          | (\$225.00)           | -4%      |
| 032.300.7101.0000.52031.             | BENEFITS-WORKER'S COMP FEE     | \$94.30             | \$103.50            | \$102.00            | \$80.50             | \$120.00            | \$18.00              | 18%      |
| <b>TOTAL SALARIES &amp; BENEFITS</b> |                                | <b>\$713,227.48</b> | <b>\$748,949.46</b> | <b>\$828,701.00</b> | <b>\$656,048.48</b> | <b>\$815,114.00</b> | <b>(\$13,587.00)</b> |          |
| 032.300.7101.0000.53001.             | SUPPLIES-OFFICE                | \$0.00              | \$273.33            | \$85.00             | \$84.40             | \$0.00              | (\$85.00)            | -100%    |
| 032.300.7101.0000.53004.             | SUPPLIES-LIBRARY               | \$7,266.25          | \$7,780.68          | \$7,000.00          | \$4,180.98          | \$7,000.00          | \$0.00               | 0%       |
| 032.300.7101.0000.53007.             | SUPPLIES-COMPUTER              | \$700.40            | \$914.96            | \$1,000.00          | \$848.27            | \$1,000.00          | \$0.00               | 0%       |
| 032.300.7101.0000.53011.             | SUPPLIES-JANITORIAL            | \$179.33            | \$958.23            | \$4,000.00          | \$2,974.10          | \$4,000.00          | \$0.00               | 0%       |
| 032.300.7101.0000.53018.             | SUPPLIES-PROGRAM               | \$145.69            | \$348.72            | \$500.00            | \$500.00            | \$500.00            | \$0.00               | 0%       |
| 032.300.7101.0000.53025.             | SUPPLIES-MAINTENANCE           | \$943.92            | \$923.00            | \$465.00            | \$764.54            | \$1,000.00          | \$535.00             | 115%     |
| 032.300.7101.0000.53026.             | SUPPLIES-BOOK/PERIODICAL/AUDIO | \$146,635.58        | \$152,975.88        | \$238,040.00        | \$119,539.50        | \$150,000.00        | (\$88,040.00)        | -37%     |
| 032.300.7101.0000.53035.             | SUPPLIES-DESIGNATED MATERIALS  | \$7,747.17          | \$10,923.39         | \$17,157.00         | \$6,905.11          | \$6,000.00          | (\$11,157.00)        | -65%     |
| <b>TOTAL SUPPLIES</b>                |                                | <b>\$163,618.34</b> | <b>\$175,098.19</b> | <b>\$268,247.00</b> | <b>\$135,796.90</b> | <b>\$169,500.00</b> | <b>(\$98,747.00)</b> |          |
| 032.300.7101.0000.53502.             | MAINTENANCE-OFFICE MACHINE     | \$3,396.47          | \$3,565.39          | \$3,850.00          | \$3,459.76          | \$4,925.00          | \$1,075.00           | 28%      |
| 032.300.7101.0000.53508.             | MAINTENANCE-PEST CONTROL       | \$648.72            | \$648.72            | \$765.00            | \$621.90            | \$850.00            | \$85.00              | 11%      |
| 032.300.7101.0000.53509.             | MAINTENANCE-BUILDING&STRUCTURE | \$0.00              | \$0.00              | \$11,500.00         | \$10,377.97         | \$0.00              | (\$11,500.00)        | -100%    |
| 032.300.7101.0000.53515.             | MAINTENANCE-FIRE SYSTEMS       | \$855.14            | \$1,180.62          | \$2,800.00          | \$927.95            | \$2,800.00          | \$0.00               | 0%       |
| <b>TOTAL MAINTENANCE</b>             |                                | <b>\$4,900.33</b>   | <b>\$5,394.73</b>   | <b>\$18,915.00</b>  | <b>\$15,387.58</b>  | <b>\$8,575.00</b>   | <b>(\$10,340.00)</b> |          |
| 032.300.7101.0000.54001.             | UTILITIES-ELECTRICITY          | \$24,030.87         | \$23,758.84         | \$25,838.00         | \$18,482.46         | \$25,858.00         | \$20.00              | 0%       |
| 032.300.7101.0000.54003.             | UTILITIES-GAS                  | \$3,443.14          | \$2,324.14          | \$3,500.00          | \$1,638.61          | \$3,500.00          | \$0.00               | 0%       |
| 032.300.7101.0000.54004.             | UTILITIES-PHONE SERVICE        | \$3,978.66          | \$3,842.16          | \$3,912.00          | \$3,003.85          | \$3,900.00          | (\$12.00)            | 0%       |
| 032.300.7101.0000.54007.             | UTILITIES-INTERNET SERVICE     | \$3,151.80          | \$5,393.88          | \$4,500.00          | \$5,147.20          | \$7,680.00          | \$3,180.00           | 71%      |
| 032.300.7101.0000.54008.             | UTILITIES-WATER/SEWER/GARBAGE  | \$4,206.94          | \$2,984.72          | \$4,700.00          | \$2,588.14          | \$4,700.00          | \$0.00               | 0%       |
| <b>TOTAL UTILITIES</b>               |                                | <b>\$38,811.41</b>  | <b>\$38,303.74</b>  | <b>\$42,450.00</b>  | <b>\$30,860.26</b>  | <b>\$45,638.00</b>  | <b>\$3,188.00</b>    |          |
| 032.300.7101.0000.54506.             | SERVICES-ADVERTISING           | \$625.00            | \$87.00             | \$2,000.00          | \$1,230.01          | \$0.00              | (\$2,000.00)         | -100%    |
| 032.300.7101.0000.54507.             | SERVICES-PRINTING              | \$500.00            | \$497.00            | \$0.00              | \$0.00              | \$0.00              | \$0.00               | **       |
| 032.300.7101.0000.54520.             | SERVICES-CONTRACT              | \$60,531.72         | \$63,281.32         | \$34,010.00         | \$32,047.09         | \$9,500.00          | (\$24,510.00)        | -72%     |
| 032.300.7101.0000.54530.             | SERVICES-EQUIPMENT RENTAL      | \$4,876.57          | \$5,458.95          | \$6,480.00          | \$4,048.22          | \$6,480.00          | \$0.00               | 0%       |
| <b>TOTAL SERVICES</b>                |                                | <b>\$66,533.29</b>  | <b>\$69,324.27</b>  | <b>\$42,490.00</b>  | <b>\$37,325.32</b>  | <b>\$15,980.00</b>  | <b>(\$26,510.00)</b> |          |
| 032.300.7101.0000.55001.             | INSURANCE-GENERAL LIABILITY    | \$4,225.81          | \$5,262.18          | \$5,788.00          | \$9,154.33          | \$9,429.00          | \$3,641.00           | 63%      |
| 032.300.7101.0000.55006.             | INSURANCE-COMMERCIAL PROPERTY  | \$8,122.10          | \$12,257.92         | \$12,626.00         | \$5,164.55          | \$5,320.00          | (\$7,306.00)         | -58%     |
| <b>TOTAL INSURANCE</b>               |                                | <b>\$12,347.91</b>  | <b>\$17,520.10</b>  | <b>\$18,414.00</b>  | <b>\$14,318.88</b>  | <b>\$14,749.00</b>  | <b>(\$3,665.00)</b>  |          |
| 032.300.7101.0000.55506.             | FEES-CREDIT CARD FEES          | \$351.78            | \$409.72            | \$500.00            | \$357.72            | \$500.00            | \$0.00               | 0%       |
| 032.300.7101.0000.55508.             | FEES-COLLECTION AGENCY FEES    | \$102.78            | \$65.28             | \$175.00            | \$115.75            | \$175.00            | \$0.00               | 0%       |
| 032.300.7101.0000.55512.             | FEES-POSTAGE                   | \$2,908.16          | \$1,500.00          | \$1,000.00          | \$950.00            | \$1,000.00          | \$0.00               | 0%       |
| <b>TOTAL FEES</b>                    |                                | <b>\$3,362.72</b>   | <b>\$1,975.00</b>   | <b>\$1,675.00</b>   | <b>\$1,423.47</b>   | <b>\$1,675.00</b>   | <b>\$0.00</b>        |          |

Special Revenue-Library

| Account                  | Account Description          | 2023 Actuals   | 2024 Actuals   | 2025 Revised Budget | 2025 Actuals | 2026 Prelim Budget | \$ Change      | % Change |
|--------------------------|------------------------------|----------------|----------------|---------------------|--------------|--------------------|----------------|----------|
| 032.300.7101.0000.56005. | OTHER-TRAVEL                 | \$1,526.46     | \$437.28       | \$2,300.00          | \$1,657.86   | \$2,300.00         | \$0.00         | 0%       |
| 032.300.7101.0000.56007. | OTHER-EQUIPMENT              | \$29,428.80    | \$28,345.99    | \$5,875.00          | \$463.11     | \$1,000.00         | (\$4,875.00)   | -83%     |
| 032.300.7101.0000.56008. | OTHER-COMPUTER HARDWARE      | \$2,656.24     | \$2,048.34     | \$35,000.00         | \$31,539.81  | \$0.00             | (\$35,000.00)  | -100%    |
| 032.300.7101.0000.56010. | OTHER-FUELS                  | \$0.00         | \$26.21        | \$100.00            | \$32.18      | \$100.00           | \$0.00         | 0%       |
| 032.300.7101.0000.56034. | OTHER-EMPLOYEE APPRECIATION  | \$0.00         | \$0.00         | \$0.00              | \$0.00       | \$360.00           | \$360.00       | **       |
| TOTAL OTHER              |                              | \$33,611.50    | \$30,857.82    | \$43,275.00         | \$33,692.96  | \$3,760.00         | (\$39,515.00)  |          |
| 032.300.7101.0000.57006. | CAPITAL-BUILDING IMPROVEMENT | \$844.57       | \$85,281.56    | \$267,000.00        | \$0.00       | \$0.00             | (\$267,000.00) | -100%    |
| 032.300.7101.0000.57011. | CAPITAL-EQUIPMENT            | \$1,620.00     | \$0.00         | \$0.00              | \$0.00       | \$0.00             | \$0.00         | **       |
| TOTAL CAPITAL            |                              | \$2,464.57     | \$85,281.56    | \$267,000.00        | \$0.00       | \$0.00             | (\$267,000.00) |          |
| TOTAL EXPENSE            |                              | \$1,038,877.55 | \$1,172,704.87 | \$1,531,167.00      | \$924,853.85 | \$1,074,991.00     | (\$456,176.00) |          |

## Special Revenue-Fire Protection

| Account                  | Account Description                  | 2023 Actuals          | 2024 Actuals            | 2025 Revised Budget   | 2025 Actuals          | 2026 Prelim Budget    | \$ Change            | % Change |
|--------------------------|--------------------------------------|-----------------------|-------------------------|-----------------------|-----------------------|-----------------------|----------------------|----------|
| 033.400.4204.0000.40612. | MISC REVENUE-REIMBURSEMENTS          | \$0.00                | \$0.00                  | (\$13,315.00)         | (\$25,764.57)         | \$0.00                | (\$13,315.00)        | -100%    |
|                          | <b>TOTAL MISC REVENUE</b>            | <b>\$0.00</b>         | <b>\$0.00</b>           | <b>(\$13,315.00)</b>  | <b>(\$25,764.57)</b>  | <b>\$0.00</b>         | <b>(\$13,315.00)</b> |          |
| 033.400.4204.0000.40702. | GRANTS-STATE                         | (\$25,000.00)         | (\$300,000.00)          | \$0.00                | \$0.00                | \$0.00                | \$0.00               | **       |
| 033.400.4204.0000.40705. | GRANTS-STATE FIRE ALLOTMENT          | (\$739,316.00)        | (\$902,694.00)          | (\$908,078.00)        | (\$903,078.00)        | (\$903,078.00)        | (\$5,000.00)         | -1%      |
|                          | <b>TOTAL GRANTS</b>                  | <b>(\$764,316.00)</b> | <b>(\$1,202,694.00)</b> | <b>(\$908,078.00)</b> | <b>(\$903,078.00)</b> | <b>(\$903,078.00)</b> | <b>(\$5,000.00)</b>  |          |
| 033.400.4204.0000.40801. | INVESTMENT INCOME                    | (\$10,296.78)         | (\$20,370.50)           | (\$15,490.00)         | (\$38,678.63)         | (\$51,572.00)         | \$36,082.00          | 233%     |
|                          | <b>TOTAL INVESTMENT INCOME</b>       | <b>(\$10,296.78)</b>  | <b>(\$20,370.50)</b>    | <b>(\$15,490.00)</b>  | <b>(\$38,678.63)</b>  | <b>(\$51,572.00)</b>  | <b>\$36,082.00</b>   |          |
|                          | <b>TOTAL REVENUE</b>                 | <b>(\$774,612.78)</b> | <b>(\$1,223,064.50)</b> | <b>(\$936,883.00)</b> | <b>(\$967,521.20)</b> | <b>(\$954,650.00)</b> | <b>\$17,767.00</b>   |          |
| 033.400.4204.0000.52003. | SALARIES-TEMP/PART TIME              | \$0.00                | \$0.00                  | \$17,850.00           | \$0.00                | \$0.00                | (\$17,850.00)        | -100%    |
| 033.400.4204.0000.52015. | BENEFITS-FICA                        | \$0.00                | \$0.00                  | \$1,320.00            | \$0.00                | \$0.00                | (\$1,320.00)         | -100%    |
| 033.400.4204.0000.52030. | BENEFITS-WORKER'S COMP               | \$0.00                | \$0.00                  | \$700.00              | \$0.00                | \$0.00                | (\$700.00)           | -100%    |
| 033.400.4204.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$0.00                | \$0.00                  | \$120.00              | \$0.00                | \$0.00                | (\$120.00)           | -100%    |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$0.00</b>         | <b>\$0.00</b>           | <b>\$19,990.00</b>    | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>(\$19,990.00)</b> |          |
| 033.400.4204.0000.53011. | SUPPLIES-JANITORIAL                  | \$6,308.12            | \$4,197.47              | \$11,314.00           | \$7,573.02            | \$12,500.00           | \$1,186.00           | 10%      |
| 033.400.4204.0000.53018. | SUPPLIES-PROGRAM                     | \$7,529.27            | \$13,954.94             | \$88,422.00           | \$4,729.52            | \$8,000.00            | (\$80,422.00)        | -91%     |
| 033.400.4204.0000.53029. | SUPPLIES-MEDICAL                     | \$98.88               | \$692.25                | \$5,123.00            | \$2,123.05            | \$5,000.00            | (\$123.00)           | -2%      |
| 033.400.4204.0000.53033. | SUPPLIES-CLOTHING                    | \$10,110.77           | \$4,950.24              | \$34,963.00           | \$3,666.50            | \$20,000.00           | (\$14,963.00)        | -43%     |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$24,047.04</b>    | <b>\$23,794.90</b>      | <b>\$139,822.00</b>   | <b>\$18,092.09</b>    | <b>\$45,500.00</b>    | <b>(\$94,322.00)</b> |          |
| 033.400.4204.0000.53505. | MAINTENANCE-FLEET PARTS              | \$37,945.24           | \$122,766.48            | \$244,988.00          | \$82,338.72           | \$267,125.00          | \$22,137.00          | 9%       |
| 033.400.4204.0000.53507. | MAINTENANCE-HEATING & COOLING        | \$519.59              | \$368.11                | \$588.00              | \$0.00                | \$0.00                | (\$588.00)           | -100%    |
| 033.400.4204.0000.53508. | MAINTENANCE-PEST CONTROL             | \$3,198.48            | \$3,179.16              | \$6,023.00            | \$3,012.38            | \$3,640.00            | (\$2,383.00)         | -40%     |
| 033.400.4204.0000.53509. | MAINTENANCE-BUILDING&STRUCTURE       | \$8,717.07            | \$7,435.85              | \$16,760.00           | \$0.00                | \$0.00                | (\$16,760.00)        | -100%    |
| 033.400.4204.0000.53510. | MAINTENANCE-COMMUNICATIONS           | \$732.66              | \$0.00                  | \$8,254.00            | \$0.00                | \$0.00                | (\$8,254.00)         | -100%    |
| 033.400.4204.0000.53511. | MAINTENANCE-EQUIPMENT                | \$4,398.51            | \$25,478.88             | \$43,728.00           | \$9,404.57            | \$30,000.00           | (\$13,728.00)        | -31%     |
| 033.400.4204.0000.53514. | MAINTENANCE-GENERATOR                | \$5,343.45            | \$5,569.18              | \$5,677.00            | \$0.00                | \$0.00                | (\$5,677.00)         | -100%    |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$60,855.00</b>    | <b>\$164,797.66</b>     | <b>\$326,018.00</b>   | <b>\$94,755.67</b>    | <b>\$300,765.00</b>   | <b>(\$25,253.00)</b> |          |
| 033.400.4204.0000.54001. | UTILITIES-ELECTRICITY                | \$25,529.60           | \$26,156.02             | \$87,950.00           | \$21,066.44           | \$96,385.00           | \$8,435.00           | 10%      |
| 033.400.4204.0000.54003. | UTILITIES-GAS                        | \$10,661.73           | \$6,993.71              | \$17,847.00           | \$6,517.52            | \$19,800.00           | \$1,953.00           | 11%      |
| 033.400.4204.0000.54004. | UTILITIES-PHONE SERVICE              | \$2,903.99            | \$2,803.99              | \$3,521.00            | \$2,248.78            | \$3,850.00            | \$329.00             | 9%       |
| 033.400.4204.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$6,172.03            | \$7,663.76              | \$9,036.00            | \$7,615.89            | \$10,100.00           | \$1,064.00           | 12%      |
| 033.400.4204.0000.54008. | UTILITIES-WATER/SEWER/GARBAGE        | \$11,404.80           | \$11,819.72             | \$25,789.00           | \$13,245.55           | \$30,000.00           | \$4,211.00           | 16%      |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$56,672.15</b>    | <b>\$55,437.20</b>      | <b>\$144,143.00</b>   | <b>\$50,694.18</b>    | <b>\$160,135.00</b>   | <b>\$15,992.00</b>   |          |
| 033.400.4204.0000.54517. | SERVICES-JANITORIAL                  | \$0.00                | \$0.00                  | \$989.00              | \$0.00                | \$0.00                | (\$989.00)           | -100%    |
| 033.400.4204.0000.54520. | SERVICES-CONTRACT                    | \$35,893.32           | \$32,518.83             | \$86,542.00           | \$70,773.31           | \$71,538.00           | (\$15,004.00)        | -17%     |
|                          | <b>TOTAL SERVICES</b>                | <b>\$35,893.32</b>    | <b>\$32,518.83</b>      | <b>\$87,531.00</b>    | <b>\$70,773.31</b>    | <b>\$71,538.00</b>    | <b>(\$15,993.00)</b> |          |
| 033.400.4204.0000.55002. | INSURANCE-FLEET                      | \$19,317.96           | \$18,013.02             | \$33,854.00           | \$16,176.36           | \$35,000.00           | \$1,146.00           | 3%       |
| 033.400.4204.0000.55011. | INSURANCE-VOLUNTEERS                 | \$15,386.80           | \$0.00                  | \$9,006.00            | \$7,695.00            | \$0.00                | (\$9,006.00)         | -100%    |
|                          | <b>TOTAL INSURANCE</b>               | <b>\$34,704.76</b>    | <b>\$18,013.02</b>      | <b>\$42,860.00</b>    | <b>\$23,871.36</b>    | <b>\$35,000.00</b>    | <b>(\$7,860.00)</b>  |          |
| 033.400.4204.0000.55502. | FEES-SOFTWARE SUPPORT FEES           | \$953.79              | \$5,542.70              | \$31,396.00           | \$5,366.94            | \$27,640.00           | (\$3,756.00)         | -12%     |
| 033.400.4204.0000.55505. | FEES-MEMBERSHIPS & DUES              | \$715.00              | \$1,089.55              | \$1,385.00            | \$594.70              | \$0.00                | (\$1,385.00)         | -100%    |
| 033.400.4204.0000.55512. | FEES-POSTAGE                         | \$54.68               | \$108.04                | \$1,779.00            | \$58.70               | \$700.00              | (\$1,079.00)         | -61%     |
|                          | <b>TOTAL FEES</b>                    | <b>\$1,723.47</b>     | <b>\$6,740.29</b>       | <b>\$34,560.00</b>    | <b>\$6,020.34</b>     | <b>\$28,340.00</b>    | <b>(\$6,220.00)</b>  |          |

## Special Revenue-Fire Protection

| Account                  | Account Description          | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget   | 2025 Actuals        | 2026 Prelim Budget    | \$ Change               | % Change |
|--------------------------|------------------------------|---------------------|---------------------|-----------------------|---------------------|-----------------------|-------------------------|----------|
| 033.400.4204.0000.56001. | OTHER-COMMUNITY RELATIONS    | \$2,996.24          | \$1,429.21          | \$8,925.00            | \$1,665.26          | \$9,000.00            | \$75.00                 | 1%       |
| 033.400.4204.0000.56002. | OTHER-BOOKS & PUBLICATIONS   | \$6,073.72          | \$8,107.44          | \$8,289.00            | \$4,916.36          | \$7,800.00            | (\$489.00)              | -6%      |
| 033.400.4204.0000.56005. | OTHER-TRAVEL                 | \$58,977.76         | \$40,065.34         | \$75,152.00           | \$23,810.09         | \$80,000.00           | \$4,848.00              | 6%       |
| 033.400.4204.0000.56007. | OTHER-EQUIPMENT              | \$164,750.31        | \$72,383.33         | \$137,544.00          | \$47,471.53         | \$210,000.00          | \$72,456.00             | 53%      |
| 033.400.4204.0000.56008. | OTHER-COMPUTER HARDWARE      | \$1,413.50          | \$524.99            | \$5,796.00            | \$801.45            | \$5,000.00            | (\$796.00)              | -14%     |
| 033.400.4204.0000.56009. | OTHER-COMPUTER SOFTWARE      | \$16,904.50         | \$404.53            | \$791.00              | \$0.00              | \$0.00                | (\$791.00)              | -100%    |
| 033.400.4204.0000.56010. | OTHER-FUELS                  | \$41,932.78         | \$3,430.20          | \$56,285.00           | \$27,816.02         | \$56,285.00           | \$0.00                  | 0%       |
| 033.400.4204.0000.56012. | OTHER-UNIFORMS               | \$12,964.90         | \$41,119.10         | \$28,377.00           | \$19,255.09         | \$30,000.00           | \$1,623.00              | 6%       |
|                          | <b>TOTAL OTHER</b>           | <b>\$306,013.71</b> | <b>\$167,464.14</b> | <b>\$321,159.00</b>   | <b>\$125,735.80</b> | <b>\$398,085.00</b>   | <b>\$76,926.00</b>      |          |
| 033.400.4204.0000.57006. | CAPITAL-BUILDING IMPROVEMENT | \$64,924.50         | \$21,782.45         | \$61,185.00           | \$0.00              | \$0.00                | (\$61,185.00)           | -100%    |
| 033.400.4204.0000.57011. | CAPITAL-EQUIPMENT            | \$65,602.00         | \$9,412.31          | \$1,367,681.00        | \$6,415.52          | \$0.00                | (\$1,367,681.00)        | -100%    |
|                          | <b>TOTAL CAPITAL</b>         | <b>\$130,526.50</b> | <b>\$31,194.76</b>  | <b>\$1,428,866.00</b> | <b>\$6,415.52</b>   | <b>\$0.00</b>         | <b>(\$1,428,866.00)</b> |          |
|                          | <b>TOTAL EXPENSE</b>         | <b>\$650,435.95</b> | <b>\$499,960.80</b> | <b>\$2,544,949.00</b> | <b>\$396,358.27</b> | <b>\$1,039,363.00</b> | <b>(\$1,505,586.00)</b> |          |

Special Revenue-HIDTA

| Account                   | Account Description    | 2023 Actuals | 2024 Actuals | 2025 Revised Budget | 2025 Actuals  | 2026 Prelim Budget | \$ Change     | % Change |
|---------------------------|------------------------|--------------|--------------|---------------------|---------------|--------------------|---------------|----------|
| 035.400.4104.0000.40706.  | GRANTS-HIDTA           | (\$9,254.55) | (\$3,809.68) | (\$33,350.00)       | (\$16,900.00) | \$0.00             | (\$33,350.00) | -100%    |
| TOTAL GRANTS              |                        | (\$9,254.55) | (\$3,809.68) | (\$33,350.00)       | (\$16,900.00) | \$0.00             | (\$33,350.00) |          |
| 035.400.4104.0000.52004.  | SALARIES-OVERTIME      | \$5,965.89   | \$3,134.92   | \$33,335.00         | \$18,292.55   | \$0.00             | (\$33,335.00) | -100%    |
| 035.400.4104.0000.52015.  | BENEFITS-FICA          | \$0.00       | \$4.35       | \$5.00              | \$265.76      | \$0.00             | (\$5.00)      | -100%    |
| 035.400.4104.0000.52030.  | BENEFITS-WORKER'S COMP | \$0.00       | \$9.45       | \$10.00             | \$680.76      | \$0.00             | (\$10.00)     | -100%    |
| TOTAL SALARIES & BENEFITS |                        | \$5,965.89   | \$3,148.72   | \$33,350.00         | \$19,239.07   | \$0.00             | (\$33,350.00) |          |

## Special Revenue-Law Enforcement Protection

| Account                   | Account Description       | 2023 Actuals  | 2024 Actuals   | 2025 Revised Budget | 2025 Actuals   | 2026 Prelim Budget | \$ Change     | % Change |
|---------------------------|---------------------------|---------------|----------------|---------------------|----------------|--------------------|---------------|----------|
| 036.400.4104.0000.40707.  | GRANTS-LEPF               | (\$82,000.00) | (\$159,500.00) | (\$170,000.00)      | (\$170,000.00) | (\$170,000.00)     | \$0.00        | 0%       |
| TOTAL GRANTS              |                           | (\$82,000.00) | (\$159,500.00) | (\$170,000.00)      | (\$170,000.00) | (\$170,000.00)     | \$0.00        |          |
| 036.400.4104.0000.52015.  | BENEFITS-FICA             | \$0.00        | \$24.96        | \$0.00              | \$0.00         | \$0.00             | \$0.00        | **       |
| 036.400.4104.0000.52030.  | BENEFITS-WORKER'S COMP    | \$0.00        | \$54.14        | \$0.00              | \$0.00         | \$0.00             | \$0.00        | **       |
| TOTAL SALARIES & BENEFITS |                           | \$0.00        | \$79.10        | \$0.00              | \$0.00         | \$0.00             | \$0.00        |          |
| 036.400.4104.0000.56004.  | OTHER-IN-SERVICE TRAINING | \$14,697.98   | \$59,107.14    | \$62,048.00         | \$36,378.93    | \$48,000.00        | (\$14,048.00) | -23%     |
| 036.400.4104.0000.56007.  | OTHER-EQUIPMENT           | \$60,915.57   | (\$3,885.72)   | \$53,551.00         | \$12,538.51    | \$42,500.00        | (\$11,051.00) | -21%     |
| 036.400.4104.0000.56033.  | OTHER-LE EQUIPMENT        | \$9,798.40    | \$75,121.00    | \$94,380.00         | \$31,978.09    | \$79,500.00        | (\$14,880.00) | -16%     |
| TOTAL OTHER               |                           | \$85,411.95   | \$130,342.42   | \$209,979.00        | \$80,895.53    | \$170,000.00       | (\$39,979.00) |          |
| TOTAL EXPENSE             |                           | \$85,411.95   | \$130,421.52   | \$209,979.00        | \$80,895.53    | \$170,000.00       | (\$39,979.00) |          |

## Special Revenue-Clean Up

| Account                  | Account Description                  | 2023 Actuals         | 2024 Actuals         | 2025 Revised Budget  | 2025 Actuals         | 2026 Prelim Budget   | \$ Change            | % Change |
|--------------------------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------|
| 037.800.3105.0000.40252. | FEES-CLEAN UP FEES 1.5%              | (\$27,099.96)        | (\$33,437.48)        | (\$25,000.00)        | (\$26,061.74)        | (\$31,200.00)        | \$6,200.00           | 25%      |
|                          | <b>TOTAL FEES</b>                    | <b>(\$27,099.96)</b> | <b>(\$33,437.48)</b> | <b>(\$25,000.00)</b> | <b>(\$26,061.74)</b> | <b>(\$31,200.00)</b> | <b>\$6,200.00</b>    |          |
| 037.800.3105.0000.40708. | GRANTS-KAB                           | (\$21,638.92)        | (\$13,774.28)        | \$0.00               | (\$4,664.76)         | \$0.00               | \$0.00               | **       |
|                          | <b>TOTAL GRANTS</b>                  | <b>(\$21,638.92)</b> | <b>(\$13,774.28)</b> | <b>\$0.00</b>        | <b>(\$4,664.76)</b>  | <b>\$0.00</b>        | <b>\$0.00</b>        |          |
| 037.800.3105.0000.40801. | INVESTMENT INCOME                    | (\$1,007.58)         | (\$1,526.61)         | (\$1,516.00)         | (\$1,646.16)         | (\$2,195.00)         | \$679.00             | 45%      |
|                          | <b>TOTAL INVESTMENT INCOME</b>       | <b>(\$1,007.58)</b>  | <b>(\$1,526.61)</b>  | <b>(\$1,516.00)</b>  | <b>(\$1,646.16)</b>  | <b>(\$2,195.00)</b>  | <b>\$679.00</b>      |          |
|                          | <b>TOTAL REVENUE</b>                 | <b>(\$49,746.46)</b> | <b>(\$48,738.37)</b> | <b>(\$26,516.00)</b> | <b>(\$32,372.66)</b> | <b>(\$33,395.00)</b> | <b>\$6,879.00</b>    |          |
| 037.500.5303.0000.53011. | SUPPLIES-JANITORIAL                  | \$0.00               | \$0.00               | \$118.00             | \$0.00               | \$0.00               | (\$118.00)           | -100%    |
| 037.500.5303.0000.53018. | SUPPLIES-PROGRAM                     | \$2,093.09           | \$4,157.24           | \$12,671.00          | \$3,209.37           | \$7,920.00           | (\$4,751.00)         | -37%     |
| 037.500.5303.0000.53023. | SUPPLIES-GROUNDS                     | \$801.53             | \$0.00               | \$0.00               | \$0.00               | \$0.00               | \$0.00               | **       |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$2,894.62</b>    | <b>\$4,157.24</b>    | <b>\$12,789.00</b>   | <b>\$3,209.37</b>    | <b>\$7,920.00</b>    | <b>(\$4,869.00)</b>  |          |
| 037.500.5303.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$480.12             | \$480.12             | \$1,000.00           | \$400.10             | \$0.00               | (\$1,000.00)         | -100%    |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$480.12</b>      | <b>\$480.12</b>      | <b>\$1,000.00</b>    | <b>\$400.10</b>      | <b>\$0.00</b>        | <b>(\$1,000.00)</b>  |          |
| 037.500.5303.0000.54526. | SERVICES-GRAFFITI ERADICATION        | \$5,590.62           | \$3,475.38           | \$5,500.00           | \$674.61             | \$0.00               | (\$5,500.00)         | -100%    |
|                          | <b>TOTAL SERVICES</b>                | <b>\$5,590.62</b>    | <b>\$3,475.38</b>    | <b>\$5,500.00</b>    | <b>\$674.61</b>      | <b>\$0.00</b>        | <b>(\$5,500.00)</b>  |          |
| 037.500.5303.0000.56005. | OTHER-TRAVEL                         | \$0.00               | \$877.94             | \$25.00              | \$25.00              | \$0.00               | (\$25.00)            | -100%    |
| 037.500.5303.0000.56007. | OTHER-EQUIPMENT                      | \$9,780.00           | \$6,520.85           | \$911.00             | \$910.47             | \$0.00               | (\$911.00)           | -100%    |
|                          | <b>TOTAL OTHER</b>                   | <b>\$9,780.00</b>    | <b>\$7,398.79</b>    | <b>\$936.00</b>      | <b>\$935.47</b>      | <b>\$0.00</b>        | <b>(\$936.00)</b>    |          |
| 037.800.0407.0000.54506. | SERVICES-ADVERTISING                 | (\$80.00)            | \$49.77              | \$0.00               | \$0.00               | \$0.00               | \$0.00               | **       |
|                          | <b>TOTAL SERVICES</b>                | <b>(\$80.00)</b>     | <b>\$49.77</b>       | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>\$0.00</b>        |          |
| 037.800.3105.0000.52003. | SALARIES-TEMP/PART TIME              | \$6,498.29           | \$7,276.25           | \$0.00               | \$0.00               | \$0.00               | \$0.00               | **       |
| 037.800.3105.0000.52004. | SALARIES-OVERTIME                    | \$59.61              | \$0.00               | \$0.00               | \$0.00               | \$0.00               | \$0.00               | **       |
| 037.800.3105.0000.52015. | BENEFITS-FICA                        | \$497.12             | \$556.65             | \$0.00               | \$0.00               | \$0.00               | \$0.00               | **       |
| 037.800.3105.0000.52030. | BENEFITS-WORKER'S COMP               | \$21.75              | \$23.20              | \$0.00               | \$0.00               | \$0.00               | \$0.00               | **       |
| 037.800.3105.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$2.30               | \$4.60               | \$0.00               | \$0.00               | \$0.00               | \$0.00               | **       |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$7,079.07</b>    | <b>\$7,860.70</b>    | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>\$0.00</b>        |          |
| 037.800.3105.0000.53006. | SUPPLIES-KAB                         | \$2,447.60           | \$0.00               | \$0.00               | \$0.00               | \$0.00               | \$0.00               | **       |
| 037.800.3105.0000.53018. | SUPPLIES-PROGRAM                     | \$4,517.48           | \$6,869.72           | \$0.00               | \$0.00               | \$0.00               | \$0.00               | **       |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$6,965.08</b>    | <b>\$6,869.72</b>    | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>\$0.00</b>        |          |
| 037.800.3105.0000.56005. | OTHER-TRAVEL                         | \$2,898.76           | \$2,571.37           | \$0.00               | \$0.00               | \$0.00               | \$0.00               | **       |
|                          | <b>TOTAL OTHER</b>                   | <b>\$2,898.76</b>    | <b>\$2,571.37</b>    | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>\$0.00</b>        |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$35,608.27</b>   | <b>\$32,863.09</b>   | <b>\$20,225.00</b>   | <b>\$5,219.55</b>    | <b>\$7,920.00</b>    | <b>(\$12,305.00)</b> |          |

## Special Revenue-Traffic Safety

| Account                  | Account Description            | 2023 Actuals         | 2024 Actuals         | 2025 Revised Budget  | 2025 Actuals         | 2026 Prelim Budget   | \$ Change           | % Change |
|--------------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------|
| 038.400.4104.0000.40508. | FINES-TRAFFIC SAFETY           | (\$17,094.00)        | (\$11,617.00)        | (\$15,000.00)        | (\$9,324.00)         | (\$15,000.00)        | \$0.00              | 0%       |
|                          | <b>TOTAL FINES</b>             | <b>(\$17,094.00)</b> | <b>(\$11,617.00)</b> | <b>(\$15,000.00)</b> | <b>(\$9,324.00)</b>  | <b>(\$15,000.00)</b> | <b>\$0.00</b>       |          |
| 038.400.4104.0000.40801. | INVESTMENT INCOME              | (\$747.16)           | (\$1,131.97)         | (\$1,124.00)         | (\$1,220.68)         | (\$1,628.00)         | (\$504.00)          | 45%      |
|                          | <b>TOTAL INVESTMENT INCOME</b> | <b>(\$747.16)</b>    | <b>(\$1,131.97)</b>  | <b>(\$1,124.00)</b>  | <b>(\$1,220.68)</b>  | <b>(\$1,628.00)</b>  | <b>(\$504.00)</b>   |          |
|                          | <b>TOTAL REVENUE</b>           | <b>(\$17,841.16)</b> | <b>(\$12,748.97)</b> | <b>(\$16,124.00)</b> | <b>(\$10,544.68)</b> | <b>(\$16,628.00)</b> | <b>(\$504.00)</b>   |          |
| 038.400.4104.0000.53005. | SUPPLIES-LAW ENFORCEMENT       | \$0.00               | \$4,922.00           | \$5,000.00           | \$0.00               | \$0.00               | (\$5,000.00)        | -100%    |
|                          | <b>TOTAL SUPPLIES</b>          | <b>\$0.00</b>        | <b>\$4,922.00</b>    | <b>\$5,000.00</b>    | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>(\$5,000.00)</b> |          |
| 038.400.4104.0000.56007. | OTHER-EQUIPMENT                | \$0.00               | \$4,977.25           | \$10,000.00          | \$191.25             | \$81,000.00          | \$71,000.00         | 710%     |
|                          | <b>TOTAL OTHER</b>             | <b>\$0.00</b>        | <b>\$4,977.25</b>    | <b>\$10,000.00</b>   | <b>\$191.25</b>      | <b>\$81,000.00</b>   | <b>\$71,000.00</b>  |          |
|                          | <b>TOTAL EXPENSE</b>           | <b>\$0.00</b>        | <b>\$9,899.25</b>    | <b>\$15,000.00</b>   | <b>\$191.25</b>      | <b>\$81,000.00</b>   | <b>\$66,000.00</b>  |          |

## Special Revenue-1984 GRT

| Account                  | Account Description            | 2023 Actuals            | 2024 Actuals            | 2025 Revised Budget     | 2025 Actuals            | 2026 Prelim Budget      | \$ Change               | % Change |
|--------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------|
| 042.000.0000.0000.40112. | TAXES-GROSS RECEIPTS .2500%    | (\$2,350,997.82)        | (\$2,473,199.95)        | (\$2,309,634.00)        | (\$2,050,750.64)        | (\$2,357,679.00)        | \$48,045.00             | 2%       |
|                          | <b>TOTAL TAXES</b>             | <b>(\$2,350,997.82)</b> | <b>(\$2,473,199.95)</b> | <b>(\$2,309,634.00)</b> | <b>(\$2,050,750.64)</b> | <b>(\$2,357,679.00)</b> | <b>\$48,045.00</b>      |          |
| 042.000.0000.0000.40801. | INVESTMENT INCOME              | (\$53,244.08)           | (\$77,347.37)           | (\$76,798.00)           | (\$84,854.86)           | (\$113,140.00)          | \$36,342.00             | 47%      |
|                          | <b>TOTAL INVESTMENT INCOME</b> | <b>(\$53,244.08)</b>    | <b>(\$77,347.37)</b>    | <b>(\$76,798.00)</b>    | <b>(\$84,854.86)</b>    | <b>(\$113,140.00)</b>   | <b>\$36,342.00</b>      |          |
|                          | <b>TOTAL REVENUE</b>           | <b>(\$2,404,241.90)</b> | <b>(\$2,550,547.32)</b> | <b>(\$2,386,432.00)</b> | <b>(\$2,135,605.50)</b> | <b>(\$2,470,819.00)</b> | <b>\$84,387.00</b>      |          |
| 042.000.0000.0000.55504. | FEES-GRT ADMIN                 | \$41,029.12             | \$42,603.67             | \$40,794.00             | \$36,074.00             | \$41,217.00             | \$423.00                | 1%       |
|                          | <b>TOTAL FEES</b>              | <b>\$41,029.12</b>      | <b>\$42,603.67</b>      | <b>\$40,794.00</b>      | <b>\$36,074.00</b>      | <b>\$41,217.00</b>      | <b>\$423.00</b>         |          |
| 042.000.0000.0000.59044. | TRAN TO (44) TRANSPRT          | \$1,920,019.38          | \$2,417,549.68          | \$4,713,412.00          | \$1,160,241.53          | \$2,337,000.00          | (\$2,376,412.00)        | -50%     |
| 042.000.0000.0000.59059. | TRAN TO (59) GRT P&I           | \$319,012.00            | \$270,501.50            | \$262,328.00            | \$0.00                  | \$259,020.00            | (\$3,308.00)            | -1%      |
|                          | <b>TOTAL TRANSFER OUT</b>      | <b>\$2,239,031.38</b>   | <b>\$2,688,051.18</b>   | <b>\$4,975,740.00</b>   | <b>\$1,160,241.53</b>   | <b>\$2,596,020.00</b>   | <b>(\$2,379,720.00)</b> |          |

## Special Revenue-Transportation Revenues

| Account                  | Account Description            | 2023 Actuals            | 2024 Actuals            | 2025 Revised Budget     | 2025 Actuals            | 2026 Prelim Budget      | \$ Change               | % Change |
|--------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------|
| 044.000.0000.0000.40114. | TAXES-GROSS RECEIPTS .0625%    | (\$587,749.46)          | (\$618,299.99)          | (\$577,409.00)          | (\$512,687.65)          | (\$589,420.00)          | \$12,011.00             | 2%       |
|                          | <b>TOTAL TAXES</b>             | <b>(\$587,749.46)</b>   | <b>(\$618,299.99)</b>   | <b>(\$577,409.00)</b>   | <b>(\$512,687.65)</b>   | <b>(\$589,420.00)</b>   | <b>\$12,011.00</b>      |          |
| 044.000.0000.0000.40250. | FEES-CURB CUTTING              | (\$6,507.55)            | (\$110.00)              | \$0.00                  | \$0.00                  | \$0.00                  | \$0.00                  | **       |
|                          | <b>TOTAL FEES</b>              | <b>(\$6,507.55)</b>     | <b>(\$110.00)</b>       | <b>\$0.00</b>           | <b>\$0.00</b>           | <b>\$0.00</b>           | <b>\$0.00</b>           |          |
| 044.000.0000.0000.40301. | STATE SHARED-GASOLINE TAX      | (\$542,068.08)          | (\$454,865.55)          | (\$473,142.00)          | (\$386,835.27)          | (\$478,636.00)          | \$5,494.00              | 1%       |
| 044.000.0000.0000.40302. | STATE SHARED-AUTO LICENSE 10%  | (\$181,376.17)          | (\$148,997.15)          | (\$164,304.00)          | (\$119,332.98)          | (\$164,779.00)          | \$475.00                | 0%       |
|                          | <b>TOTAL STATE SHARED</b>      | <b>(\$723,444.25)</b>   | <b>(\$603,862.70)</b>   | <b>(\$637,446.00)</b>   | <b>(\$506,168.25)</b>   | <b>(\$643,415.00)</b>   | <b>\$5,969.00</b>       |          |
| 044.000.0000.0000.40612. | MISC REVENUE-REIMBURSEMENTS    | (\$10.00)               | (\$5,770.95)            | \$0.00                  | \$0.00                  | \$0.00                  | \$0.00                  | **       |
| 044.000.0000.0000.40615. | MISC REVENUE-SALE OF SCRAP     | (\$20,813.54)           | \$0.00                  | (\$31,673.00)           | (\$70,480.50)           | \$0.00                  | (\$31,673.00)           | -100%    |
| 044.000.0000.0000.40619. | MISC REVENUE-SERVICES RENDERED | (\$5,405.50)            | (\$444.25)              | \$0.00                  | (\$275.00)              | \$0.00                  | \$0.00                  | **       |
|                          | <b>TOTAL MISC REVENUE</b>      | <b>(\$26,229.04)</b>    | <b>(\$6,215.20)</b>     | <b>(\$31,673.00)</b>    | <b>(\$70,755.50)</b>    | <b>\$0.00</b>           | <b>(\$31,673.00)</b>    |          |
|                          | <b>TOTAL REVENUE</b>           | <b>(\$1,343,930.30)</b> | <b>(\$1,228,487.89)</b> | <b>(\$1,246,528.00)</b> | <b>(\$1,089,611.40)</b> | <b>(\$1,232,835.00)</b> | <b>(\$13,693.00)</b>    |          |
| 044.000.0000.0000.49042. | TRAN FR (42) '84 GRT           | (\$1,920,019.38)        | (\$2,417,549.68)        | (\$4,713,412.00)        | (\$1,160,241.53)        | (\$2,337,000.00)        | (\$2,376,412.00)        | -50%     |
| 044.000.0000.0000.49069. | TRAN FR (69) '94 GRT           | \$0.00                  | \$0.00                  | (\$500,000.00)          | (\$205,053.05)          | \$0.00                  | (\$500,000.00)          | -100%    |
| 044.000.0000.0000.49096. | TRAN FR (96) SELF-INSURED      | \$0.00                  | (\$211,000.00)          | \$0.00                  | \$0.00                  | \$0.00                  | \$0.00                  | **       |
| 044.000.0000.0000.49109. | TRAN FR (109) 2004 GRT         | (\$330,447.50)          | (\$313,180.72)          | (\$298,337.00)          | \$0.00                  | \$0.00                  | (\$298,337.00)          | -100%    |
|                          | <b>TOTAL TRANSFER IN</b>       | <b>(\$2,250,466.88)</b> | <b>(\$2,941,730.40)</b> | <b>(\$5,511,749.00)</b> | <b>(\$1,365,294.58)</b> | <b>(\$2,337,000.00)</b> | <b>(\$3,174,749.00)</b> |          |
| 044.000.0000.0000.59012. | TRAN TO (12) INTERNAL SVC      | \$260,256.60            | \$312,709.00            | \$390,177.00            | \$325,147.60            | \$507,737.00            | \$117,560.00            | 30%      |
| 044.000.0000.0000.59063. | TRAN TO (63) ENGINEERING       | \$0.00                  | \$0.00                  | \$30,000.00             | \$0.00                  | \$0.00                  | (\$30,000.00)           | -100%    |
|                          | <b>TOTAL TRANSFER OUT</b>      | <b>\$260,256.60</b>     | <b>\$312,709.00</b>     | <b>\$420,177.00</b>     | <b>\$325,147.60</b>     | <b>\$507,737.00</b>     | <b>\$87,560.00</b>      |          |

## Special Revenue-Public Works Administration

| Account                              | Account Description            | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change             | % Change |
|--------------------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------|
| 044.500.2400.0000.52001.             | SALARIES-SUPERVISORY           | \$48,027.52         | \$37,278.71         | \$48,046.00         | \$38,806.12         | \$49,007.00         | \$961.00              | 2%       |
| 044.500.2400.0000.52002.             | SALARIES-OPERATIONAL           | \$59,346.07         | \$68,848.89         | \$91,288.00         | \$65,257.69         | \$43,162.00         | (\$48,126.00)         | -53%     |
| 044.500.2400.0000.52004.             | SALARIES-OVERTIME              | \$163.00            | \$859.49            | \$1,000.00          | \$970.39            | \$1,500.00          | \$500.00              | 50%      |
| 044.500.2400.0000.52010.             | BENEFITS-RETIREMENT            | \$15,986.61         | \$14,876.45         | \$21,315.00         | \$16,537.09         | \$14,657.00         | (\$6,658.00)          | -31%     |
| 044.500.2400.0000.52011.             | BENEFITS-DEFERRED COMP         | \$9,112.04          | \$5,682.03          | \$11,185.00         | \$8,983.04          | \$10,844.00         | (\$341.00)            | -3%      |
| 044.500.2400.0000.52012.             | BENEFITS-RETIREE HEALTH        | \$2,147.52          | \$1,933.69          | \$2,769.00          | \$2,081.29          | \$1,845.00          | (\$924.00)            | -33%     |
| 044.500.2400.0000.52015.             | BENEFITS-FICA                  | \$9,107.23          | \$8,709.99          | \$11,594.00         | \$8,913.61          | \$7,510.00          | (\$4,084.00)          | -35%     |
| 044.500.2400.0000.52020.             | PTO CONVERSION                 | \$0.00              | \$0.00              | \$0.00              | \$1,627.51          | \$0.00              | \$0.00                | **       |
| 044.500.2400.0000.52025.             | BENEFIT-GROUP HEALTH           | \$4,579.66          | \$6,308.85          | \$5,004.00          | \$7,464.13          | \$620.00            | (\$4,384.00)          | -88%     |
| 044.500.2400.0000.52030.             | BENEFITS-WORKER'S COMP         | \$809.14            | \$1,806.25          | \$1,935.00          | \$1,443.89          | \$346.00            | (\$1,589.00)          | -82%     |
| 044.500.2400.0000.52031.             | BENEFITS-WORKER'S COMP FEE     | \$18.38             | \$12.65             | \$21.00             | \$17.26             | \$20.00             | (\$1.00)              | -5%      |
| <b>TOTAL SALARIES &amp; BENEFITS</b> |                                | <b>\$149,297.17</b> | <b>\$146,317.00</b> | <b>\$194,157.00</b> | <b>\$152,102.02</b> | <b>\$129,511.00</b> | <b>(\$64,646.00)</b>  |          |
| 044.500.2400.0000.53001.             | SUPPLIES-OFFICE                | \$4,011.87          | \$2,037.82          | \$1,459.00          | \$1,120.77          | \$1,500.00          | \$41.00               | 3%       |
| 044.500.2400.0000.53011.             | SUPPLIES-JANITORIAL            | \$95.33             | \$0.00              | \$2,000.00          | \$369.25            | \$1,200.00          | (\$800.00)            | -40%     |
| 044.500.2400.0000.53012.             | SUPPLIES-SAFETY                | \$110.00            | \$364.66            | \$600.00            | \$483.17            | \$800.00            | \$200.00              | 33%      |
| 044.500.2400.0000.53018.             | SUPPLIES-PROGRAM               | \$59.37             | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00                | **       |
| <b>TOTAL SUPPLIES</b>                |                                | <b>\$4,276.57</b>   | <b>\$2,402.48</b>   | <b>\$4,059.00</b>   | <b>\$1,973.19</b>   | <b>\$3,500.00</b>   | <b>(\$559.00)</b>     |          |
| 044.500.2400.0000.53505.             | MAINTENANCE-FLEET PARTS        | \$494.84            | \$4,818.91          | \$5,000.00          | \$1,808.08          | \$5,000.00          | \$0.00                | 0%       |
| 044.500.2400.0000.53507.             | MAINTENANCE-HEATING & COOLING  | \$448.24            | \$0.00              | \$1,000.00          | \$0.00              | \$1,000.00          | \$0.00                | 0%       |
| 044.500.2400.0000.53508.             | MAINTENANCE-PEST CONTROL       | \$259.44            | \$259.44            | \$374.00            | \$297.45            | \$500.00            | \$126.00              | 34%      |
| 044.500.2400.0000.53509.             | MAINTENANCE-BUILDING&STRUCTURE | \$266.38            | \$3.93              | \$1,000.00          | \$459.44            | \$1,000.00          | \$0.00                | 0%       |
| 044.500.2400.0000.53510.             | MAINTENANCE-COMMUNICATIONS     | \$0.00              | \$97.11             | \$500.00            | \$0.00              | \$500.00            | \$0.00                | 0%       |
| <b>TOTAL MAINTENANCE</b>             |                                | <b>\$1,468.90</b>   | <b>\$5,179.39</b>   | <b>\$7,874.00</b>   | <b>\$2,564.97</b>   | <b>\$8,000.00</b>   | <b>\$126.00</b>       |          |
| 044.500.2400.0000.54001.             | UTILITIES-ELECTRICITY          | \$1,530.79          | \$1,463.00          | \$2,400.00          | \$1,299.53          | \$2,400.00          | \$0.00                | 0%       |
| 044.500.2400.0000.54003.             | UTILITIES-GAS                  | \$174.73            | \$111.68            | \$360.00            | \$94.01             | \$300.00            | (\$60.00)             | -17%     |
| 044.500.2400.0000.54004.             | UTILITIES-PHONE SERVICE        | \$4,817.67          | \$4,575.70          | \$5,000.00          | \$3,614.75          | \$5,000.00          | \$0.00                | 0%       |
| 044.500.2400.0000.54005.             | UTILITIES-CELL PHONE SERVICE   | \$1,733.11          | \$1,281.76          | \$3,300.00          | \$400.40            | \$1,500.00          | (\$1,800.00)          | -55%     |
| <b>TOTAL UTILITIES</b>               |                                | <b>\$8,256.30</b>   | <b>\$7,432.14</b>   | <b>\$11,060.00</b>  | <b>\$5,408.69</b>   | <b>\$9,200.00</b>   | <b>(\$1,860.00)</b>   |          |
| 044.500.2400.0000.54504.             | SERVICES-COPIER LEASE/CHARGES  | \$4,420.04          | \$4,474.91          | \$5,236.00          | \$3,308.77          | \$4,500.00          | (\$736.00)            | -14%     |
| 044.500.2400.0000.54517.             | SERVICES-JANITORIAL            | \$9,717.41          | \$2,708.16          | \$427.00            | \$426.17            | \$0.00              | (\$427.00)            | -100%    |
| 044.500.2400.0000.54520.             | SERVICES-CONTRACT              | \$153,511.37        | \$189,152.02        | \$520,138.00        | \$129,669.97        | \$457,318.00        | (\$62,820.00)         | -12%     |
| 044.500.2400.0000.54530.             | SERVICES-EQUIPMENT RENTAL      | \$0.00              | \$4,138.54          | \$1,080.00          | \$0.00              | \$0.00              | (\$1,080.00)          | -100%    |
| <b>TOTAL SERVICES</b>                |                                | <b>\$167,648.82</b> | <b>\$200,473.63</b> | <b>\$526,881.00</b> | <b>\$133,404.91</b> | <b>\$461,818.00</b> | <b>(\$65,063.00)</b>  |          |
| 044.500.2400.0000.55002.             | INSURANCE-FLEET                | \$269.80            | \$539.60            | \$297.00            | \$310.08            | \$638.00            | \$341.00              | 115%     |
| 044.500.2400.0000.55006.             | INSURANCE-COMMERCIAL PROPERTY  | \$0.00              | \$0.00              | \$0.00              | \$177.39            | \$183.00            | \$183.00              | **       |
| <b>TOTAL INSURANCE</b>               |                                | <b>\$269.80</b>     | <b>\$539.60</b>     | <b>\$297.00</b>     | <b>\$487.47</b>     | <b>\$821.00</b>     | <b>\$524.00</b>       |          |
| 044.500.2400.0000.55504.             | FEES-GRT ADMIN                 | \$10,257.28         | \$10,650.92         | \$10,199.00         | \$9,018.49          | \$10,305.00         | \$106.00              | 1%       |
| 044.500.2400.0000.55505.             | FEES-MEMBERSHIPS & DUES        | \$181.00            | \$175.00            | \$500.00            | \$75.00             | \$500.00            | \$0.00                | 0%       |
| 044.500.2400.0000.55512.             | FEES-POSTAGE                   | \$0.00              | \$25.20             | \$100.00            | \$0.00              | \$100.00            | \$0.00                | 0%       |
| <b>TOTAL FEES</b>                    |                                | <b>\$10,438.28</b>  | <b>\$10,851.12</b>  | <b>\$10,799.00</b>  | <b>\$9,093.49</b>   | <b>\$10,905.00</b>  | <b>\$106.00</b>       |          |
| 044.500.2400.0000.56005.             | OTHER-TRAVEL                   | \$4,772.44          | \$1,775.78          | \$5,000.00          | \$793.65            | \$5,000.00          | \$0.00                | 0%       |
| 044.500.2400.0000.56007.             | OTHER-EQUIPMENT                | \$3,921.75          | \$113.02            | \$1,000.00          | \$847.83            | \$1,500.00          | \$500.00              | 50%      |
| 044.500.2400.0000.56010.             | OTHER-FUELS                    | \$2,095.60          | \$1,823.59          | \$6,000.00          | \$1,319.19          | \$6,000.00          | \$0.00                | 0%       |
| 044.500.2400.0000.56012.             | OTHER-UNIFORMS                 | \$30.00             | \$1,058.29          | \$250.00            | \$159.00            | \$500.00            | \$250.00              | 100%     |
| 044.500.2400.0000.56034.             | OTHER-EMPLOYEE APPRECIATION    | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$60.00             | \$60.00               | **       |
| <b>TOTAL OTHER</b>                   |                                | <b>\$10,819.79</b>  | <b>\$4,770.68</b>   | <b>\$12,250.00</b>  | <b>\$3,119.67</b>   | <b>\$13,060.00</b>  | <b>\$810.00</b>       |          |
| 044.500.2400.0000.57011.             | CAPITAL-EQUIPMENT              | \$50,147.00         | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00                | **       |
| <b>TOTAL CAPITAL</b>                 |                                | <b>\$50,147.00</b>  | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>         |          |
| <b>TOTAL EXPENSE</b>                 |                                | <b>\$402,622.63</b> | <b>\$377,966.04</b> | <b>\$767,377.00</b> | <b>\$308,154.41</b> | <b>\$636,815.00</b> | <b>(\$130,562.00)</b> |          |

## Special Revenue-Streets Maintenance

| Account                              | Account Description            | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change             | % Change |
|--------------------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------|
| 044.500.5203.0000.52001.             | SALARIES-SUPERVISORY           | \$54,140.33         | \$65,656.78         | \$66,945.00         | \$54,070.39         | \$68,284.00         | \$1,339.00            | 2%       |
| 044.500.5203.0000.52002.             | SALARIES-OPERATIONAL           | \$443,277.07        | \$516,071.08        | \$536,621.00        | \$437,886.11        | \$572,068.00        | \$35,447.00           | 7%       |
| 044.500.5203.0000.52004.             | SALARIES-OVERTIME              | \$7,932.90          | \$2,936.74          | \$9,500.00          | \$7,177.44          | \$9,500.00          | \$0.00                | 0%       |
| 044.500.5203.0000.52007.             | SALARIES-STANDBY               | \$3,715.36          | \$4,288.93          | \$6,200.00          | \$1,561.82          | \$6,200.00          | \$0.00                | 0%       |
| 044.500.5203.0000.52010.             | BENEFITS-RETIREMENT            | \$70,775.07         | \$87,721.78         | \$94,585.00         | \$77,803.95         | \$101,830.00        | \$7,245.00            | 8%       |
| 044.500.5203.0000.52011.             | BENEFITS-DEFERRED COMP         | (\$371.92)          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00                | **       |
| 044.500.5203.0000.52012.             | BENEFITS-RETIREE HEALTH        | \$9,505.35          | \$11,399.48         | \$12,077.00         | \$9,800.87          | \$12,813.00         | \$736.00              | 6%       |
| 044.500.5203.0000.52015.             | BENEFITS-FICA                  | \$39,003.32         | \$44,951.36         | \$48,836.00         | \$37,496.85         | \$47,849.00         | (\$987.00)            | -2%      |
| 044.500.5203.0000.52020.             | PTO CONVERSION                 | \$3,613.62          | \$5,447.61          | \$3,000.00          | \$5,265.32          | \$0.00              | (\$3,000.00)          | -100%    |
| 044.500.5203.0000.52025.             | BENEFIT-GROUP HEALTH           | \$39,285.44         | \$53,223.67         | \$68,165.00         | \$58,681.10         | \$69,355.00         | \$1,190.00            | 2%       |
| 044.500.5203.0000.52030.             | BENEFITS-WORKER'S COMP         | \$43,675.93         | \$42,185.13         | \$53,660.00         | \$40,696.93         | \$54,114.00         | \$454.00              | 1%       |
| 044.500.5203.0000.52031.             | BENEFITS-WORKER'S COMP FEE     | \$91.66             | \$117.22            | \$113.00            | \$87.39             | \$130.00            | \$17.00               | 15%      |
| 044.500.5203.0000.52033.             | BENEFITS-TOOL ALLOWANCE        | \$240.00            | \$720.00            | \$500.00            | \$480.00            | \$0.00              | (\$500.00)            | -100%    |
| <b>TOTAL SALARIES &amp; BENEFITS</b> |                                | <b>\$714,884.13</b> | <b>\$834,719.78</b> | <b>\$900,202.00</b> | <b>\$731,008.17</b> | <b>\$942,143.00</b> | <b>\$41,941.00</b>    |          |
| 044.500.5203.0000.53001.             | SUPPLIES-OFFICE                | \$8,016.53          | \$3,651.94          | \$1,800.00          | \$1,545.65          | \$1,200.00          | (\$600.00)            | -33%     |
| 044.500.5203.0000.53009.             | SUPPLIES-FIRST AID             | \$70.66             | \$599.71            | \$0.00              | \$0.00              | \$600.00            | \$600.00              | **       |
| 044.500.5203.0000.53011.             | SUPPLIES-JANITORIAL            | \$1,203.82          | \$1,010.39          | \$1,800.00          | \$1,114.22          | \$800.00            | (\$1,000.00)          | -56%     |
| 044.500.5203.0000.53012.             | SUPPLIES-SAFETY                | \$7,085.08          | \$10,722.19         | \$10,878.00         | \$7,409.13          | \$9,000.00          | (\$1,878.00)          | -17%     |
| 044.500.5203.0000.53013.             | SUPPLIES-MARKINGS & SIGNS      | \$87,298.94         | \$121,005.27        | \$100,000.00        | \$33,809.70         | \$150,000.00        | \$50,000.00           | 50%      |
| 044.500.5203.0000.53015.             | SUPPLIES-STREET MAINTENANCE    | \$41,945.83         | \$31,282.32         | \$35,000.00         | \$23,249.96         | \$35,000.00         | \$0.00                | 0%       |
| 044.500.5203.0000.53018.             | SUPPLIES-PROGRAM               | \$286.36            | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00                | **       |
| <b>TOTAL SUPPLIES</b>                |                                | <b>\$145,907.22</b> | <b>\$168,271.82</b> | <b>\$149,478.00</b> | <b>\$67,128.66</b>  | <b>\$196,600.00</b> | <b>\$47,122.00</b>    |          |
| 044.500.5203.0000.53505.             | MAINTENANCE-FLEET PARTS        | \$72,994.33         | \$65,495.26         | \$93,430.00         | \$60,782.65         | \$90,000.00         | (\$3,430.00)          | -4%      |
| 044.500.5203.0000.53508.             | MAINTENANCE-PEST CONTROL       | \$0.00              | \$243.00            | \$200.00            | \$178.38            | \$200.00            | \$0.00                | 0%       |
| 044.500.5203.0000.53511.             | MAINTENANCE-EQUIPMENT          | \$3,693.51          | \$6,398.34          | \$15,000.00         | \$8,463.01          | \$15,000.00         | \$0.00                | 0%       |
| 044.500.5203.0000.53516.             | MAINTENANCE-TRAFFIC CONTROLLER | \$16,511.04         | \$53,644.49         | \$72,902.00         | \$44,076.64         | \$60,000.00         | (\$12,902.00)         | -18%     |
| 044.500.5203.0000.53518.             | MAINTENANCE-STREET             | \$78,230.51         | \$116,329.97        | \$196,000.00        | \$93,934.65         | \$250,000.00        | \$54,000.00           | 28%      |
| <b>TOTAL MAINTENANCE</b>             |                                | <b>\$171,429.39</b> | <b>\$242,111.06</b> | <b>\$377,532.00</b> | <b>\$207,435.33</b> | <b>\$415,200.00</b> | <b>\$37,668.00</b>    |          |
| 044.500.5203.0000.54001.             | UTILITIES-ELECTRICITY          | \$428,888.97        | \$444,769.86        | \$480,000.00        | \$378,597.77        | \$504,000.00        | \$24,000.00           | 5%       |
| 044.500.5203.0000.54005.             | UTILITIES-CELL PHONE SERVICE   | \$1,957.24          | \$1,709.29          | \$1,600.00          | \$1,476.05          | \$1,800.00          | \$200.00              | 13%      |
| <b>TOTAL UTILITIES</b>               |                                | <b>\$430,846.21</b> | <b>\$446,479.15</b> | <b>\$481,600.00</b> | <b>\$380,073.82</b> | <b>\$505,800.00</b> | <b>\$24,200.00</b>    |          |
| 044.500.5203.0000.54504.             | SERVICES-COPIER LEASE/CHARGES  | \$602.99            | \$1,676.02          | \$2,820.00          | \$1,479.44          | \$1,620.00          | (\$1,200.00)          | -43%     |
| 044.500.5203.0000.54517.             | SERVICES-JANITORIAL            | \$0.00              | \$1,039.98          | \$0.00              | \$0.00              | \$0.00              | \$0.00                | **       |
| 044.500.5203.0000.54520.             | SERVICES-CONTRACT              | \$6,422.55          | \$93,579.35         | \$770,692.00        | \$88,488.83         | \$200,000.00        | (\$570,692.00)        | -74%     |
| 044.500.5203.0000.54530.             | SERVICES-EQUIPMENT RENTAL      | \$282.58            | \$266.65            | \$37,000.00         | \$29,274.18         | \$15,000.00         | (\$22,000.00)         | -59%     |
| <b>TOTAL SERVICES</b>                |                                | <b>\$7,308.12</b>   | <b>\$96,562.00</b>  | <b>\$810,512.00</b> | <b>\$119,242.45</b> | <b>\$216,620.00</b> | <b>(\$593,892.00)</b> |          |
| 044.500.5203.0000.55001.             | INSURANCE-GENERAL LIABILITY    | \$4,311.37          | \$5,354.21          | \$5,889.00          | \$9,314.07          | \$9,594.00          | \$3,705.00            | 63%      |
| 044.500.5203.0000.55002.             | INSURANCE-FLEET                | \$6,954.55          | \$6,131.40          | \$4,556.00          | \$4,042.92          | \$10,560.00         | \$6,004.00            | 132%     |
| 044.500.5203.0000.55006.             | INSURANCE-COMMERCIAL PROPERTY  | \$0.00              | \$407.35            | \$420.00            | \$282.27            | \$291.00            | (\$129.00)            | -31%     |
| <b>TOTAL INSURANCE</b>               |                                | <b>\$11,265.92</b>  | <b>\$11,892.96</b>  | <b>\$10,865.00</b>  | <b>\$13,639.26</b>  | <b>\$20,445.00</b>  | <b>\$9,580.00</b>     |          |

## Special Revenue-Streets Maintenance

| Account                  | Account Description         | 2023 Actuals   | 2024 Actuals   | 2025 Revised Budget | 2025 Actuals   | 2026 Prelim Budget | \$ Change      | % Change |
|--------------------------|-----------------------------|----------------|----------------|---------------------|----------------|--------------------|----------------|----------|
| 044.500.5203.0000.56005. | OTHER-TRAVEL                | \$2,975.88     | \$871.94       | \$6,000.00          | \$50.00        | \$6,000.00         | \$0.00         | 0%       |
| 044.500.5203.0000.56007. | OTHER-EQUIPMENT             | \$74,344.25    | \$8,995.07     | \$15,000.00         | \$8,793.62     | \$25,000.00        | \$10,000.00    | 67%      |
| 044.500.5203.0000.56010. | OTHER-FUELS                 | \$53,645.12    | \$58,458.54    | \$110,000.00        | \$39,757.49    | \$100,000.00       | (\$10,000.00)  | -9%      |
| 044.500.5203.0000.56011. | OTHER-TOOLS                 | \$1,926.69     | \$8,636.93     | \$5,000.00          | \$4,146.84     | \$5,000.00         | \$0.00         | 0%       |
| 044.500.5203.0000.56012. | OTHER-UNIFORMS              | \$3,364.05     | \$4,815.27     | \$12,500.00         | \$5,013.26     | \$12,500.00        | \$0.00         | 0%       |
| 044.500.5203.0000.56034. | OTHER-EMPLOYEE APPRECIATION | \$0.00         | \$0.00         | \$0.00              | \$0.00         | \$390.00           | \$390.00       | **       |
| TOTAL OTHER              |                             | \$136,255.99   | \$81,777.75    | \$148,500.00        | \$57,761.21    | \$148,890.00       | \$390.00       |          |
| 044.500.5203.0000.57011. | CAPITAL-EQUIPMENT           | \$412,294.56   | \$285,725.26   | \$41,673.00         | \$0.00         | \$0.00             | (\$41,673.00)  | -100%    |
| 044.500.5203.0000.57018. | CAPITAL-STREET              | \$363,386.50   | \$211,667.19   | \$295,741.00        | \$94,070.38    | \$0.00             | (\$295,741.00) | -100%    |
| TOTAL CAPITAL            |                             | \$775,681.06   | \$497,392.45   | \$337,414.00        | \$94,070.38    | \$0.00             | (\$337,414.00) |          |
| TOTAL EXPENSE            |                             | \$2,393,578.04 | \$2,379,206.97 | \$3,216,103.00      | \$1,670,359.28 | \$2,445,698.00     | (\$770,405.00) |          |

## Special Revenue-Weeds and Drainage

| Account                  | Account Description                  | 2023 Actuals        | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals        | 2026 Prelim Budget  | \$ Change               | % Change |
|--------------------------|--------------------------------------|---------------------|-----------------------|-----------------------|---------------------|---------------------|-------------------------|----------|
| 044.500.5303.0000.52002. | SALARIES-OPERATIONAL                 | \$150,579.47        | \$169,494.36          | \$225,456.00          | \$129,515.42        | \$0.00              | (\$225,456.00)          | -100%    |
| 044.500.5303.0000.52004. | SALARIES-OVERTIME                    | \$5,125.81          | \$4,420.91            | \$10,750.00           | \$5,621.18          | \$0.00              | (\$10,750.00)           | -100%    |
| 044.500.5303.0000.52007. | SALARIES-STANDBY                     | \$3,067.21          | \$4,493.66            | \$5,700.00            | \$3,886.31          | \$0.00              | (\$5,700.00)            | -100%    |
| 044.500.5303.0000.52010. | BENEFITS-RETIREMENT                  | \$22,423.99         | \$26,088.06           | \$34,726.00           | \$19,306.70         | \$0.00              | (\$34,726.00)           | -100%    |
| 044.500.5303.0000.52012. | BENEFITS-RETIREE HEALTH              | \$3,011.42          | \$3,389.95            | \$4,511.00            | \$2,432.74          | \$0.00              | (\$4,511.00)            | -100%    |
| 044.500.5303.0000.52015. | BENEFITS-FICA                        | \$12,662.82         | \$13,971.07           | \$16,545.00           | \$10,699.08         | \$0.00              | (\$16,545.00)           | -100%    |
| 044.500.5303.0000.52020. | PTO CONVERSION                       | \$2,527.38          | \$1,644.40            | \$0.00                | \$0.00              | \$0.00              | \$0.00                  | **       |
| 044.500.5303.0000.52025. | BENEFIT-GROUP HEALTH                 | \$4,643.69          | \$10,379.63           | \$13,948.00           | \$8,941.27          | \$0.00              | (\$13,948.00)           | -100%    |
| 044.500.5303.0000.52030. | BENEFITS-WORKER'S COMP               | \$13,678.14         | \$12,974.80           | \$16,246.00           | \$11,318.14         | \$0.00              | (\$16,246.00)           | -100%    |
| 044.500.5303.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$41.51             | \$46.00               | \$46.00               | \$29.90             | \$0.00              | (\$46.00)               | -100%    |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$217,761.44</b> | <b>\$246,902.84</b>   | <b>\$327,928.00</b>   | <b>\$191,750.74</b> | <b>\$0.00</b>       | <b>(\$327,928.00)</b>   |          |
| 044.500.5303.0000.53001. | SUPPLIES-OFFICE                      | \$1,514.43          | \$887.94              | \$1,800.00            | \$538.36            | \$0.00              | (\$1,800.00)            | -100%    |
| 044.500.5303.0000.53012. | SUPPLIES-SAFETY                      | \$2,660.89          | \$4,795.93            | \$4,000.00            | \$2,488.04          | \$0.00              | (\$4,000.00)            | -100%    |
| 044.500.5303.0000.53018. | SUPPLIES-PROGRAM                     | \$60.00             | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00                  | **       |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$4,235.32</b>   | <b>\$5,683.87</b>     | <b>\$5,800.00</b>     | <b>\$3,026.40</b>   | <b>\$0.00</b>       | <b>(\$5,800.00)</b>     |          |
| 044.500.5303.0000.53505. | MAINTENANCE-FLEET PARTS              | \$20,012.80         | \$12,838.90           | \$30,000.00           | \$7,526.51          | \$0.00              | (\$30,000.00)           | -100%    |
| 044.500.5303.0000.53508. | MAINTENANCE-PEST CONTROL             | \$0.00              | \$113.40              | \$200.00              | \$145.92            | \$0.00              | (\$200.00)              | -100%    |
| 044.500.5303.0000.53511. | MAINTENANCE-EQUIPMENT                | \$235.47            | \$1,531.48            | \$10,000.00           | \$147.78            | \$0.00              | (\$10,000.00)           | -100%    |
| 044.500.5303.0000.53520. | MAINTENANCE-DRAINAGE                 | \$25,204.26         | \$24,147.20           | \$69,000.00           | \$6,837.61          | \$75,000.00         | \$6,000.00              | 9%       |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$45,452.53</b>  | <b>\$38,630.98</b>    | <b>\$109,200.00</b>   | <b>\$14,657.82</b>  | <b>\$75,000.00</b>  | <b>(\$34,200.00)</b>    |          |
| 044.500.5303.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$601.10            | \$972.89              | \$1,100.00            | \$815.70            | \$0.00              | (\$1,100.00)            | -100%    |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$601.10</b>     | <b>\$972.89</b>       | <b>\$1,100.00</b>     | <b>\$815.70</b>     | <b>\$0.00</b>       | <b>(\$1,100.00)</b>     |          |
| 044.500.5303.0000.54504. | SERVICES-COPIER LEASE/CHARGES        | \$505.11            | \$1,491.52            | \$2,033.00            | \$1,062.47          | \$0.00              | (\$2,033.00)            | -100%    |
| 044.500.5303.0000.54517. | SERVICES-JANITORIAL                  | \$0.00              | \$1,039.98            | \$1,000.00            | \$0.00              | \$0.00              | (\$1,000.00)            | -100%    |
| 044.500.5303.0000.54520. | SERVICES-CONTRACT                    | \$102,468.53        | \$89,523.10           | \$363,412.00          | \$117,234.29        | \$826,000.00        | \$462,588.00            | 127%     |
|                          | <b>TOTAL SERVICES</b>                | <b>\$102,973.64</b> | <b>\$92,054.60</b>    | <b>\$366,445.00</b>   | <b>\$118,296.76</b> | <b>\$826,000.00</b> | <b>\$459,555.00</b>     |          |
| 044.500.5303.0000.55001. | INSURANCE-GENERAL LIABILITY          | \$4,299.77          | \$5,368.29            | \$5,904.00            | \$9,337.79          | \$9,618.00          | \$3,714.00              | 63%      |
| 044.500.5303.0000.55002. | INSURANCE-FLEET                      | \$2,387.59          | \$1,874.60            | \$1,375.00            | \$1,249.74          | \$0.00              | (\$1,375.00)            | -100%    |
|                          | <b>TOTAL INSURANCE</b>               | <b>\$6,687.36</b>   | <b>\$7,242.89</b>     | <b>\$7,279.00</b>     | <b>\$10,587.53</b>  | <b>\$9,618.00</b>   | <b>\$2,339.00</b>       |          |
| 044.500.5303.0000.56005. | OTHER-TRAVEL                         | \$1,998.20          | \$49.00               | \$1,000.00            | \$0.00              | \$1,000.00          | \$0.00                  | 0%       |
| 044.500.5303.0000.56007. | OTHER-EQUIPMENT                      | \$3,502.71          | \$5,511.72            | \$6,000.00            | \$0.00              | \$6,000.00          | \$0.00                  | 0%       |
| 044.500.5303.0000.56010. | OTHER-FUELS                          | \$13,610.15         | \$16,255.59           | \$21,000.00           | \$11,351.49         | \$21,000.00         | \$0.00                  | 0%       |
| 044.500.5303.0000.56011. | OTHER-TOOLS                          | \$1,794.53          | \$2,984.24            | \$2,500.00            | \$149.93            | \$2,500.00          | \$0.00                  | 0%       |
| 044.500.5303.0000.56012. | OTHER-UNIFORMS                       | \$1,799.91          | \$2,170.91            | \$5,600.00            | \$2,511.90          | \$5,600.00          | \$0.00                  | 0%       |
|                          | <b>TOTAL OTHER</b>                   | <b>\$22,705.50</b>  | <b>\$26,971.46</b>    | <b>\$36,100.00</b>    | <b>\$14,013.32</b>  | <b>\$36,100.00</b>  | <b>\$0.00</b>           |          |
| 044.500.5303.0000.57002. | CAPITAL-ENGINEERING                  | \$142,071.89        | \$199,382.60          | \$371,546.00          | \$0.00              | \$0.00              | (\$371,546.00)          | -100%    |
| 044.500.5303.0000.57011. | CAPITAL-EQUIPMENT                    | \$0.00              | \$635,548.24          | \$211,708.00          | \$0.00              | \$0.00              | (\$211,708.00)          | -100%    |
| 044.500.5303.0000.57019. | CAPITAL-DRAINAGE IMPROVEMENTS        | \$0.00              | \$0.00                | \$500,000.00          | \$205,053.05        | \$0.00              | (\$500,000.00)          | -100%    |
|                          | <b>TOTAL CAPITAL</b>                 | <b>\$142,071.89</b> | <b>\$834,930.84</b>   | <b>\$1,083,254.00</b> | <b>\$205,053.05</b> | <b>\$0.00</b>       | <b>(\$1,083,254.00)</b> |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$542,488.78</b> | <b>\$1,253,390.37</b> | <b>\$1,937,106.00</b> | <b>\$558,201.32</b> | <b>\$946,718.00</b> | <b>(\$990,388.00)</b>   |          |

## Special Revenue-Engineering

| Account                  | Account Description          | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals          | 2026 Prelim Budget      | \$ Change           | % Change |
|--------------------------|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|---------------------|----------|
| 063.000.0000.0000.40401. | USER FEES-PRINTING & COPYING | \$0.00                | (\$148.03)            | \$0.00                | (\$9.00)              | \$0.00                  | \$0.00              | **       |
|                          | <b>TOTAL USER FEES</b>       | <b>\$0.00</b>         | <b>(\$148.03)</b>     | <b>\$0.00</b>         | <b>(\$9.00)</b>       | <b>\$0.00</b>           | <b>\$0.00</b>       |          |
| 063.000.0000.0000.40612. | MISC REVENUE-REIMBURSEMENTS  | \$0.00                | (\$163.97)            | \$0.00                | \$0.00                | \$0.00                  | \$0.00              | **       |
|                          | <b>TOTAL MISC REVENUE</b>    | <b>\$0.00</b>         | <b>(\$163.97)</b>     | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>           | <b>\$0.00</b>       |          |
|                          | <b>TOTAL REVENUE</b>         | <b>\$0.00</b>         | <b>(\$312.00)</b>     | <b>\$0.00</b>         | <b>(\$9.00)</b>       | <b>\$0.00</b>           | <b>\$0.00</b>       |          |
| 063.000.0000.0000.49011. | TRAN FR (11) GENERAL OP      | (\$460.63)            | (\$29,963.57)         | \$0.00                | \$0.00                | \$0.00                  | \$0.00              | **       |
| 063.000.0000.0000.49044. | TRAN FR (44) TRNSPRT FUND    | \$0.00                | \$0.00                | (\$30,000.00)         | \$0.00                | \$0.00                  | (\$30,000.00)       | -100%    |
| 063.000.0000.0000.49049. | TRAN FR (49) '86 GRT         | (\$10,732.65)         | (\$26,465.94)         | \$0.00                | \$0.00                | \$0.00                  | \$0.00              | **       |
| 063.000.0000.0000.49061. | TRAN FR (61) '91 GRT INF.    | (\$26,693.54)         | \$0.00                | (\$591,484.00)        | (\$180,207.53)        | (\$1,115,573.00)        | \$524,089.00        | 89%      |
| 063.000.0000.0000.49081. | TRAN FR (81) WATER/SEWER     | (\$230,314.86)        | (\$80,307.49)         | \$0.00                | \$0.00                | \$0.00                  | \$0.00              | **       |
| 063.000.0000.0000.49089. | TRAN FR (89) ESGRT .0625%    | \$0.00                | (\$19,843.26)         | \$0.00                | \$0.00                | \$0.00                  | \$0.00              | **       |
| 063.000.0000.0000.49094. | TRAN FR (94) LANDFILL        | (\$2,654.47)          | (\$2,665.31)          | \$0.00                | \$0.00                | \$0.00                  | \$0.00              | **       |
| 063.000.0000.0000.49109. | TRAN FR (109) 2004 GRT       | (\$29,423.07)         | (\$82,084.16)         | \$0.00                | \$0.00                | \$0.00                  | \$0.00              | **       |
|                          | <b>TOTAL TRANSFER IN</b>     | <b>(\$300,279.22)</b> | <b>(\$241,329.73)</b> | <b>(\$621,484.00)</b> | <b>(\$180,207.53)</b> | <b>(\$1,115,573.00)</b> | <b>\$494,089.00</b> |          |
| 063.000.0000.0000.59012. | TRAN TO (12) INTERNAL SVC    | \$28,130.84           | \$26,913.00           | \$32,400.00           | \$27,000.00           | \$53,051.00             | \$20,651.00         | 64%      |
|                          | <b>TOTAL TRANSFER OUT</b>    | <b>\$28,130.84</b>    | <b>\$26,913.00</b>    | <b>\$32,400.00</b>    | <b>\$27,000.00</b>    | <b>\$53,051.00</b>      | <b>\$20,651.00</b>  |          |

## Special Revenue-Engineering

| Account                              | Account Description           | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change             | % Change |
|--------------------------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------|
| 063.600.5005.0000.52001.             | SALARIES-SUPERVISORY          | \$84,128.71         | \$47,516.79         | \$73,140.00         | \$18,221.65         | \$83,992.00         | \$10,852.00           | 15%      |
| 063.600.5005.0000.52002.             | SALARIES-OPERATIONAL          | \$94,147.78         | \$70,316.24         | \$157,020.00        | \$98,775.93         | \$387,568.00        | \$230,548.00          | 147%     |
| 063.600.5005.0000.52004.             | SALARIES-OVERTIME             | \$32.36             | \$9.75              | \$285.00            | \$319.55            | \$1,500.00          | \$1,215.00            | 426%     |
| 063.600.5005.0000.52010.             | BENEFITS-RETIREMENT           | \$25,158.51         | \$16,893.91         | \$36,794.00         | \$18,569.27         | \$75,149.00         | \$38,355.00           | 104%     |
| 063.600.5005.0000.52012.             | BENEFITS-RETIREE HEALTH       | \$3,377.59          | \$2,195.89          | \$4,633.00          | \$2,339.97          | \$9,435.00          | \$4,802.00            | 104%     |
| 063.600.5005.0000.52015.             | BENEFITS-FICA                 | \$14,621.59         | \$9,382.43          | \$17,850.00         | \$9,275.60          | \$36,135.00         | \$18,285.00           | 102%     |
| 063.600.5005.0000.52020.             | PTO CONVERSION                | \$6,178.72          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00                | **       |
| 063.600.5005.0000.52025.             | BENEFIT-GROUP HEALTH          | \$7,353.09          | \$1,154.71          | \$20,408.00         | \$2,336.99          | \$59,366.00         | \$38,958.00           | 191%     |
| 063.600.5005.0000.52030.             | BENEFITS-WORKER'S COMP        | \$1,239.50          | \$907.51            | \$1,202.00          | \$1,130.55          | \$8,865.00          | \$7,663.00            | 638%     |
| 063.600.5005.0000.52031.             | BENEFITS-WORKER'S COMP FEE    | \$23.91             | \$17.02             | \$28.00             | \$19.09             | \$81.00             | \$53.00               | 189%     |
| <b>TOTAL SALARIES &amp; BENEFITS</b> |                               | <b>\$236,261.76</b> | <b>\$148,394.25</b> | <b>\$311,360.00</b> | <b>\$150,988.60</b> | <b>\$662,091.00</b> | <b>\$350,731.00</b>   |          |
| 063.600.5005.0000.53001.             | SUPPLIES-OFFICE               | \$936.14            | \$383.30            | \$1,800.00          | \$1,022.73          | \$1,800.00          | \$0.00                | 0%       |
| 063.600.5005.0000.53012.             | SUPPLIES-SAFETY               | \$347.37            | \$402.24            | \$500.00            | \$680.17            | \$3,000.00          | \$2,500.00            | 500%     |
| <b>TOTAL SUPPLIES</b>                |                               | <b>\$1,283.51</b>   | <b>\$785.54</b>     | <b>\$2,300.00</b>   | <b>\$1,702.90</b>   | <b>\$4,800.00</b>   | <b>\$2,500.00</b>     |          |
| 063.600.5005.0000.53502.             | MAINTENANCE-OFFICE MACHINE    | \$527.59            | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00                | **       |
| 063.600.5005.0000.53505.             | MAINTENANCE-FLEET PARTS       | \$120.59            | \$319.99            | \$1,000.00          | \$804.48            | \$15,000.00         | \$14,000.00           | 1400%    |
| 063.600.5005.0000.53511.             | MAINTENANCE-EQUIPMENT         | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$10,000.00         | \$10,000.00           | **       |
| <b>TOTAL MAINTENANCE</b>             |                               | <b>\$648.18</b>     | <b>\$319.99</b>     | <b>\$1,000.00</b>   | <b>\$804.48</b>     | <b>\$25,000.00</b>  | <b>\$24,000.00</b>    |          |
| 063.600.5005.0000.54005.             | UTILITIES-CELL PHONE SERVICE  | \$2,404.95          | \$1,093.08          | \$3,240.00          | \$1,159.24          | \$8,200.00          | \$4,960.00            | 153%     |
| <b>TOTAL UTILITIES</b>               |                               | <b>\$2,404.95</b>   | <b>\$1,093.08</b>   | <b>\$3,240.00</b>   | <b>\$1,159.24</b>   | <b>\$8,200.00</b>   | <b>\$4,960.00</b>     |          |
| 063.600.5005.0000.54504.             | SERVICES-COPIER LEASE/CHARGES | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$7,800.00          | \$7,800.00            | **       |
| 063.600.5005.0000.54508.             | SERVICES-MARKETING            | \$0.00              | \$0.00              | \$40,000.00         | \$1,572.62          | \$0.00              | (\$40,000.00)         | -100%    |
| 063.600.5005.0000.54520.             | SERVICES-CONTRACT             | \$1,946.29          | \$42,917.67         | \$106,071.00        | \$0.00              | \$110,500.00        | \$4,429.00            | 4%       |
| 063.600.5005.0000.54530.             | SERVICES-EQUIPMENT RENTAL     | \$7,435.77          | \$5,675.20          | \$7,800.00          | \$4,338.33          | \$0.00              | (\$7,800.00)          | -100%    |
| 063.600.5005.0000.54532.             | SERVICES-CONSULTANTS          | \$15,255.75         | \$2,056.44          | \$107,063.00        | \$38,514.70         | \$0.00              | (\$107,063.00)        | -100%    |
| <b>TOTAL SERVICES</b>                |                               | <b>\$24,637.81</b>  | <b>\$50,649.31</b>  | <b>\$260,934.00</b> | <b>\$44,425.65</b>  | <b>\$118,300.00</b> | <b>(\$142,634.00)</b> |          |
| 063.600.5005.0000.55001.             | INSURANCE-GENERAL LIABILITY   | \$2,658.90          | \$3,311.06          | \$3,641.00          | \$5,758.62          | \$5,932.00          | \$2,291.00            | 63%      |
| 063.600.5005.0000.55002.             | INSURANCE-FLEET               | \$593.56            | \$539.60            | \$297.00            | \$775.14            | \$1,595.00          | \$1,298.00            | 437%     |
| <b>TOTAL INSURANCE</b>               |                               | <b>\$3,252.46</b>   | <b>\$3,850.66</b>   | <b>\$3,938.00</b>   | <b>\$6,533.76</b>   | <b>\$7,527.00</b>   | <b>\$3,589.00</b>     |          |
| 063.600.5005.0000.55505.             | FEES-MEMBERSHIPS & DUES       | \$500.00            | \$195.00            | \$500.00            | \$0.00              | \$500.00            | \$0.00                | 0%       |
| 063.600.5005.0000.55512.             | FEES-POSTAGE                  | \$0.84              | \$0.00              | \$400.00            | \$0.00              | \$400.00            | \$0.00                | 0%       |
| <b>TOTAL FEES</b>                    |                               | <b>\$500.84</b>     | <b>\$195.00</b>     | <b>\$900.00</b>     | <b>\$0.00</b>       | <b>\$900.00</b>     | <b>\$0.00</b>         |          |
| 063.600.5005.0000.56005.             | OTHER-TRAVEL                  | \$1,178.50          | \$5,661.24          | \$1,417.00          | \$716.11            | \$4,000.00          | \$2,583.00            | 182%     |
| 063.600.5005.0000.56007.             | OTHER-EQUIPMENT               | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$7,000.00          | \$7,000.00            | **       |
| 063.600.5005.0000.56009.             | OTHER-COMPUTER SOFTWARE       | \$450.80            | \$409.00            | \$500.00            | \$0.00              | \$3,000.00          | \$2,500.00            | 500%     |
| 063.600.5005.0000.56010.             | OTHER-FUELS                   | \$1,227.04          | \$721.94            | \$1,500.00          | \$2,731.83          | \$10,000.00         | \$8,500.00            | 567%     |
| 063.600.5005.0000.56012.             | OTHER-UNIFORMS                | \$0.00              | \$0.00              | \$1,500.00          | \$182.50            | \$3,000.00          | \$1,500.00            | 100%     |
| 063.600.5005.0000.56032.             | OTHER-BAD DEBT                | \$240.00            | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00                | **       |
| 063.600.5005.0000.56034.             | OTHER-EMPLOYEE APPRECIATION   | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$90.00             | \$90.00               | **       |
| <b>TOTAL OTHER</b>                   |                               | <b>\$3,096.34</b>   | <b>\$6,792.18</b>   | <b>\$4,917.00</b>   | <b>\$3,630.44</b>   | <b>\$27,090.00</b>  | <b>\$22,173.00</b>    |          |
| <b>TOTAL EXPENSE</b>                 |                               | <b>\$272,085.85</b> | <b>\$212,080.01</b> | <b>\$588,589.00</b> | <b>\$209,245.07</b> | <b>\$853,908.00</b> | <b>\$265,319.00</b>   |          |

## Special Revenue-Safety

| Account                  | Account Description                  | 2023 Actuals  | 2024 Actuals  | 2025 Revised Budget | 2025 Actuals  | 2026 Prelim Budget  | \$ Change           | % Change |
|--------------------------|--------------------------------------|---------------|---------------|---------------------|---------------|---------------------|---------------------|----------|
| 063.600.5006.0000.52002. | SALARIES-OPERATIONAL                 | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$121,517.00        | \$121,517.00        | **       |
| 063.600.5006.0000.52010. | BENEFITS-RETIREMENT                  | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$19,500.00         | \$19,500.00         | **       |
| 063.600.5006.0000.52012. | BENEFITS-RETIREE HEALTH              | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$2,431.00          | \$2,431.00          | **       |
| 063.600.5006.0000.52015. | BENEFITS-FICA                        | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$8,895.00          | \$8,895.00          | **       |
| 063.600.5006.0000.52025. | BENEFIT-GROUP HEALTH                 | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$20,472.00         | \$20,472.00         | **       |
| 063.600.5006.0000.52030. | BENEFITS-WORKER'S COMP               | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$456.00            | \$456.00            | **       |
| 063.600.5006.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$30.00             | \$30.00             | **       |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$173,301.00</b> | <b>\$173,301.00</b> |          |
| 063.600.5006.0000.53001. | SUPPLIES-OFFICE                      | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$500.00            | \$500.00            | **       |
| 063.600.5006.0000.53012. | SUPPLIES-SAFETY                      | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$1,000.00          | \$1,000.00          | **       |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$1,500.00</b>   | <b>\$1,500.00</b>   |          |
| 063.600.5006.0000.53505. | MAINTENANCE-FLEET PARTS              | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$2,500.00          | \$2,500.00          | **       |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$2,500.00</b>   | <b>\$2,500.00</b>   |          |
| 063.600.5006.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$2,160.00          | \$2,160.00          | **       |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$2,160.00</b>   | <b>\$2,160.00</b>   |          |
| 063.600.5006.0000.54520. | SERVICES-CONTRACT                    | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$4,000.00          | \$4,000.00          | **       |
|                          | <b>TOTAL SERVICES</b>                | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$4,000.00</b>   | <b>\$4,000.00</b>   |          |
| 063.600.5006.0000.55002. | INSURANCE-FLEET                      | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$638.00            | \$638.00            | **       |
|                          | <b>TOTAL INSURANCE</b>               | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$638.00</b>     | <b>\$638.00</b>     |          |
| 063.600.5006.0000.55505. | FEES-MEMBERSHIPS & DUES              | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$10,000.00         | \$10,000.00         | **       |
| 063.600.5006.0000.55512. | FEES-POSTAGE                         | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$50.00             | \$50.00             | **       |
|                          | <b>TOTAL FEES</b>                    | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$10,050.00</b>  | <b>\$10,050.00</b>  |          |
| 063.600.5006.0000.56005. | OTHER-TRAVEL                         | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$6,000.00          | \$6,000.00          | **       |
| 063.600.5006.0000.56007. | OTHER-EQUIPMENT                      | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$5,000.00          | \$5,000.00          | **       |
| 063.600.5006.0000.56010. | OTHER-FUELS                          | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$2,000.00          | \$2,000.00          | **       |
| 063.600.5006.0000.56011. | OTHER-TOOLS                          | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$600.00            | \$600.00            | **       |
| 063.600.5006.0000.56012. | OTHER-UNIFORMS                       | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$800.00            | \$800.00            | **       |
| 063.600.5006.0000.56034. | OTHER-EMPLOYEE APPRECIATION          | \$0.00        | \$0.00        | \$0.00              | \$0.00        | \$60.00             | \$60.00             | **       |
|                          | <b>TOTAL OTHER</b>                   | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$14,460.00</b>  | <b>\$14,460.00</b>  |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$208,609.00</b> | <b>\$208,609.00</b> |          |

## Special Revenue-1994 GRT

| Account                  | Account Description            | 2023 Actuals            | 2024 Actuals            | 2025 Revised Budget     | 2025 Actuals            | 2026 Prelim Budget      | \$ Change               | % Change |
|--------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------|
| 069.000.0000.0000.40112. | TAXES-GROSS RECEIPTS .2500%    | (\$2,350,997.82)        | (\$2,473,199.95)        | (\$2,309,634.00)        | (\$2,050,750.64)        | (\$2,357,679.00)        | \$48,045.00             | 2%       |
|                          | <b>TOTAL TAXES</b>             | <b>(\$2,350,997.82)</b> | <b>(\$2,473,199.95)</b> | <b>(\$2,309,634.00)</b> | <b>(\$2,050,750.64)</b> | <b>(\$2,357,679.00)</b> | <b>\$48,045.00</b>      |          |
| 069.000.0000.0000.40801. | INVESTMENT INCOME              | (\$46,585.42)           | (\$96,299.15)           | (\$83,539.00)           | (\$124,113.37)          | (\$165,485.00)          | \$81,946.00             | 98%      |
|                          | <b>TOTAL INVESTMENT INCOME</b> | <b>(\$46,585.42)</b>    | <b>(\$96,299.15)</b>    | <b>(\$83,539.00)</b>    | <b>(\$124,113.37)</b>   | <b>(\$165,485.00)</b>   | <b>\$81,946.00</b>      |          |
|                          | <b>TOTAL REVENUE</b>           | <b>(\$2,397,583.24)</b> | <b>(\$2,569,499.10)</b> | <b>(\$2,393,173.00)</b> | <b>(\$2,174,864.01)</b> | <b>(\$2,523,164.00)</b> | <b>\$129,991.00</b>     |          |
| 069.000.0000.0000.55504. | FEES-GRT ADMIN                 | \$41,029.12             | \$42,603.67             | \$40,794.00             | \$36,074.00             | \$41,217.00             | \$423.00                | 1%       |
|                          | <b>TOTAL FEES</b>              | <b>\$41,029.12</b>      | <b>\$42,603.67</b>      | <b>\$40,794.00</b>      | <b>\$36,074.00</b>      | <b>\$41,217.00</b>      | <b>\$423.00</b>         |          |
| 069.000.0000.0000.59011. | TRAN TO (11) GENERAL OP        | \$551,896.76            | \$198,934.49            | \$64,175.00             | \$0.00                  | \$0.00                  | (\$64,175.00)           | -100%    |
| 069.000.0000.0000.59024. | TRAN TO (24) CAPITAL IMP       | \$0.00                  | \$0.00                  | \$355,000.00            | \$0.00                  | \$0.00                  | (\$355,000.00)          | -100%    |
| 069.000.0000.0000.59032. | TRAN TO (32) COMMUNITY SV      | \$7,881.61              | \$38,833.90             | \$267,000.00            | \$0.00                  | \$0.00                  | (\$267,000.00)          | -100%    |
| 069.000.0000.0000.59044. | TRAN TO (44) TRANSPRT          | \$0.00                  | \$0.00                  | \$500,000.00            | \$205,053.05            | \$0.00                  | (\$500,000.00)          | -100%    |
| 069.000.0000.0000.59059. | TRAN TO (59) GRT P&I           | \$1,075,092.90          | \$1,079,597.16          | \$1,080,120.00          | \$338,572.30            | \$1,079,648.00          | (\$472.00)              | 0%       |
| 069.000.0000.0000.59081. | TRAN TO (81) WATER/SEWER       | \$0.00                  | \$0.00                  | \$381,375.00            | \$381,375.00            | \$0.00                  | (\$381,375.00)          | -100%    |
| 069.000.0000.0000.59091. | TRAN TO (91) AIRPORT           | \$0.00                  | \$0.00                  | \$182,847.00            | \$0.00                  | \$0.00                  | (\$182,847.00)          | -100%    |
|                          | <b>TOTAL TRANSFER OUT</b>      | <b>\$1,634,871.27</b>   | <b>\$1,317,365.55</b>   | <b>\$2,830,517.00</b>   | <b>\$925,000.35</b>     | <b>\$1,079,648.00</b>   | <b>(\$1,750,869.00)</b> |          |

## Special Revenue-Senior Center Revenue

| Account                  | Account Description            | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals          | 2026 Prelim Budget    | \$ Change            | % Change |
|--------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|----------|
| 071.000.0000.0000.40401. | USER FEES-PRINTING & COPYING   | (\$152.52)            | (\$360.79)            | (\$300.00)            | (\$192.13)            | (\$300.00)            | \$0.00               | 0%       |
| 071.000.0000.0000.40406. | USER FEES-PROGRAM INCOME       | (\$10,271.16)         | (\$10,917.85)         | (\$7,500.00)          | (\$8,843.90)          | (\$7,500.00)          | \$0.00               | 0%       |
| 071.000.0000.0000.40417. | USER FEES-ADVERTISING          | (\$3,062.00)          | (\$1,940.00)          | (\$2,000.00)          | (\$3,450.00)          | (\$3,000.00)          | \$1,000.00           | 50%      |
| 071.000.0000.0000.40440. | USER FEES-GIFT SHOP            | (\$3,856.82)          | (\$4,370.11)          | (\$5,000.00)          | (\$4,254.08)          | (\$4,000.00)          | (\$1,000.00)         | -20%     |
|                          | <b>TOTAL USER FEES</b>         | <b>(\$17,342.50)</b>  | <b>(\$17,588.75)</b>  | <b>(\$14,800.00)</b>  | <b>(\$16,740.11)</b>  | <b>(\$14,800.00)</b>  | <b>\$0.00</b>        |          |
| 071.000.0000.0000.40603. | MISC REVENUE-TRANS DONATION    | (\$3,413.19)          | (\$5,843.20)          | (\$5,000.00)          | (\$3,858.65)          | (\$4,000.00)          | (\$1,000.00)         | -20%     |
| 071.000.0000.0000.40604. | MISC REVENUE-MEAL DONATION     | (\$110,250.09)        | (\$89,990.49)         | (\$80,000.00)         | (\$83,899.11)         | (\$85,000.00)         | \$5,000.00           | 6%       |
| 071.000.0000.0000.40605. | MISC REVENUE-SERVICE DONATION  | (\$5,917.81)          | (\$5,154.51)          | (\$5,000.00)          | (\$4,733.15)          | (\$5,000.00)          | \$0.00               | 0%       |
| 071.000.0000.0000.40606. | MISC REVENUE-HOME DEL DONATION | (\$37,545.45)         | (\$37,823.00)         | (\$40,000.00)         | (\$35,886.50)         | (\$40,000.00)         | \$0.00               | 0%       |
| 071.000.0000.0000.40607. | MISC REVENUE-FUNDRAISING       | (\$714.00)            | (\$1,274.00)          | (\$2,100.00)          | (\$1,245.00)          | (\$2,100.00)          | \$0.00               | 0%       |
| 071.000.0000.0000.40612. | MISC REVENUE-REIMBURSEMENTS    | \$0.00                | (\$446.07)            | \$0.00                | (\$120.00)            | \$0.00                | \$0.00               | **       |
| 071.000.0000.0000.40615. | MISC REVENUE-SALE OF SCRAP     | (\$223.74)            | (\$290.70)            | (\$5.00)              | (\$389.49)            | \$0.00                | (\$5.00)             | -100%    |
| 071.000.0000.0000.40629. | MISC REVENUE-OTERO COUNTY      | (\$34,196.30)         | \$0.00                | \$0.00                | (\$19,615.58)         | \$0.00                | \$0.00               | **       |
| 071.000.0000.0000.40630. | MISC REVENUE-THRIVE            | (\$16,637.70)         | (\$15,632.42)         | \$0.00                | (\$4,482.24)          | \$0.00                | \$0.00               | **       |
| 071.000.0000.0000.40635. | MISC REVENUE-FITNESS DONATIONS | \$0.00                | (\$6,330.79)          | (\$6,000.00)          | (\$5,276.75)          | (\$6,000.00)          | \$0.00               | 0%       |
|                          | <b>TOTAL MISC REVENUE</b>      | <b>(\$208,898.28)</b> | <b>(\$162,785.18)</b> | <b>(\$138,105.00)</b> | <b>(\$159,506.47)</b> | <b>(\$142,100.00)</b> | <b>\$3,995.00</b>    |          |
| 071.000.0000.0000.40702. | GRANTS-STATE                   | \$0.00                | \$0.00                | (\$1,500.00)          | \$0.00                | \$0.00                | (\$1,500.00)         | -100%    |
| 071.000.0000.0000.40711. | GRANTS-PRIOR YEAR              | (\$12,046.78)         | (\$37,322.42)         | \$0.00                | (\$64,193.47)         | \$0.00                | \$0.00               | **       |
| 071.000.0000.0000.40712. | GRANTS-NSIP                    | (\$57,166.00)         | (\$55,369.07)         | (\$58,650.00)         | (\$59,277.21)         | (\$58,648.00)         | (\$2.00)             | 0%       |
|                          | <b>TOTAL GRANTS</b>            | <b>(\$69,212.78)</b>  | <b>(\$92,691.49)</b>  | <b>(\$60,150.00)</b>  | <b>(\$123,470.68)</b> | <b>(\$58,648.00)</b>  | <b>(\$1,502.00)</b>  |          |
| 071.300.8020.0000.40703. | GRANTS-OTHER                   | \$0.00                | (\$23,824.70)         | (\$63,280.00)         | (\$44,761.64)         | \$0.00                | (\$63,280.00)        | -100%    |
| 071.300.8020.0000.40713. | GRANTS-SWNMAAA FEDERAL         | (\$150,990.56)        | (\$123,627.33)        | (\$142,538.00)        | (\$88,796.03)         | (\$142,538.00)        | \$0.00               | 0%       |
| 071.300.8020.0000.40714. | GRANTS-HB2 STATE               | (\$338,909.48)        | (\$298,749.19)        | (\$405,648.00)        | (\$234,608.31)        | (\$405,648.00)        | \$0.00               | 0%       |
|                          | <b>TOTAL GRANTS</b>            | <b>(\$489,900.04)</b> | <b>(\$446,201.22)</b> | <b>(\$611,466.00)</b> | <b>(\$368,165.98)</b> | <b>(\$548,186.00)</b> | <b>(\$63,280.00)</b> |          |
|                          | <b>TOTAL REVENUE</b>           | <b>(\$785,353.60)</b> | <b>(\$719,266.64)</b> | <b>(\$824,521.00)</b> | <b>(\$667,883.24)</b> | <b>(\$763,734.00)</b> | <b>(\$60,787.00)</b> |          |
| 071.000.0000.0000.49011. | TRAN FR (11) GENERAL OP        | (\$687,396.17)        | (\$730,569.35)        | (\$969,684.00)        | (\$322,964.18)        | (\$941,000.00)        | (\$28,684.00)        | -3%      |
| 071.000.0000.0000.49074. | TRAN FR (74) SENIOR GIFT       | \$0.00                | \$0.00                | (\$9,171.00)          | (\$4,500.00)          | \$0.00                | (\$9,171.00)         | -100%    |
|                          | <b>TOTAL TRANSFER IN</b>       | <b>(\$687,396.17)</b> | <b>(\$730,569.35)</b> | <b>(\$978,855.00)</b> | <b>(\$327,464.18)</b> | <b>(\$941,000.00)</b> | <b>(\$37,855.00)</b> |          |

## Special Revenue-Senior Center

| Account                  | Account Description                  | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change            | % Change |
|--------------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------|
| 071.300.8020.0000.52001. | SALARIES-SUPERVISORY                 | \$186,405.10        | \$195,397.32        | \$199,247.00        | \$163,564.35        | \$202,398.00        | \$3,151.00           | 2%       |
| 071.300.8020.0000.52002. | SALARIES-OPERATIONAL                 | \$398,469.88        | \$427,306.95        | \$450,110.00        | \$349,559.50        | \$473,659.00        | \$23,549.00          | 5%       |
| 071.300.8020.0000.52003. | SALARIES-TEMP/PART TIME              | \$55,647.36         | \$57,902.30         | \$65,272.00         | \$30,018.07         | \$41,437.00         | (\$23,835.00)        | -37%     |
| 071.300.8020.0000.52004. | SALARIES-OVERTIME                    | \$80.69             | \$69.30             | \$0.00              | \$135.04            | \$0.00              | \$0.00               | **       |
| 071.300.8020.0000.52010. | BENEFITS-RETIREMENT                  | \$94,655.94         | \$104,595.27        | \$120,708.00        | \$82,580.24         | \$114,097.00        | (\$6,611.00)         | -5%      |
| 071.300.8020.0000.52012. | BENEFITS-RETIREE HEALTH              | \$12,709.62         | \$16,140.64         | \$14,451.00         | \$10,371.98         | \$14,359.00         | (\$92.00)            | -1%      |
| 071.300.8020.0000.52015. | BENEFITS-FICA                        | \$49,787.80         | \$52,893.67         | \$52,029.00         | \$40,715.89         | \$55,305.00         | \$3,276.00           | 6%       |
| 071.300.8020.0000.52020. | PTO CONVERSION                       | \$4,859.10          | \$7,878.59          | \$8,000.00          | \$1,895.78          | \$0.00              | (\$8,000.00)         | -100%    |
| 071.300.8020.0000.52025. | BENEFIT-GROUP HEALTH                 | \$34,107.97         | \$37,477.33         | \$37,250.00         | \$34,060.08         | \$41,545.00         | \$4,295.00           | 12%      |
| 071.300.8020.0000.52030. | BENEFITS-WORKER'S COMP               | \$13,293.69         | \$12,259.87         | \$13,459.00         | \$10,957.18         | \$15,409.00         | \$1,950.00           | 14%      |
| 071.300.8020.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$167.90            | \$172.50            | \$166.00            | \$117.30            | \$190.00            | \$24.00              | 14%      |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$850,185.05</b> | <b>\$912,093.74</b> | <b>\$960,692.00</b> | <b>\$723,975.41</b> | <b>\$958,399.00</b> | <b>(\$2,293.00)</b>  |          |
| 071.300.8020.0000.53012. | SUPPLIES-SAFETY                      | \$0.00              | \$0.00              | \$300.00            | \$0.00              | \$300.00            | \$0.00               | 0%       |
| 071.300.8020.0000.53018. | SUPPLIES-PROGRAM                     | \$104,027.75        | \$73,857.12         | \$115,604.00        | \$67,268.11         | \$76,986.00         | (\$38,618.00)        | -33%     |
| 071.300.8020.0000.53028. | SUPPLIES-COMMODITIES                 | \$56,542.56         | \$60,904.98         | \$58,650.00         | \$57,748.25         | \$58,648.00         | (\$2.00)             | 0%       |
| 071.300.8020.0000.53030. | SUPPLIES-KITCHEN                     | \$10,754.87         | \$5,848.19          | \$12,128.00         | \$11,973.15         | \$7,300.00          | (\$4,828.00)         | -40%     |
| 071.300.8020.0000.53045. | SUPPLIES-FOOD                        | \$262,475.73        | \$247,808.61        | \$347,218.00        | \$249,844.21        | \$327,603.00        | (\$19,615.00)        | -6%      |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$433,800.91</b> | <b>\$388,418.90</b> | <b>\$533,900.00</b> | <b>\$386,833.72</b> | <b>\$470,837.00</b> | <b>(\$63,063.00)</b> |          |
| 071.300.8020.0000.53505. | MAINTENANCE-FLEET PARTS              | \$3,296.24          | \$8,460.52          | \$8,000.00          | \$6,599.70          | \$8,000.00          | \$0.00               | 0%       |
| 071.300.8020.0000.53506. | MAINTENANCE-FACILITY                 | \$4,775.00          | \$6,257.06          | \$7,000.00          | \$1,037.43          | \$7,000.00          | \$0.00               | 0%       |
| 071.300.8020.0000.53508. | MAINTENANCE-PEST CONTROL             | \$3,078.72          | \$583.92            | \$775.00            | \$621.95            | \$910.00            | \$135.00             | 17%      |
| 071.300.8020.0000.53511. | MAINTENANCE-EQUIPMENT                | \$3,952.02          | \$6,900.49          | \$12,000.00         | \$4,770.90          | \$12,000.00         | \$0.00               | 0%       |
| 071.300.8020.0000.53514. | MAINTENANCE-GENERATOR                | \$2,896.32          | \$2,224.50          | \$7,000.00          | \$2,245.89          | \$8,000.00          | \$1,000.00           | 14%      |
| 071.300.8020.0000.53515. | MAINTENANCE-FIRE SYSTEMS             | \$2,780.07          | \$3,162.61          | \$6,000.00          | \$4,505.73          | \$7,500.00          | \$1,500.00           | 25%      |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$20,778.37</b>  | <b>\$27,589.10</b>  | <b>\$40,775.00</b>  | <b>\$19,781.60</b>  | <b>\$43,410.00</b>  | <b>\$2,635.00</b>    |          |
| 071.300.8020.0000.54001. | UTILITIES-ELECTRICITY                | \$42,194.30         | \$38,380.68         | \$60,000.00         | \$33,868.32         | \$60,000.00         | \$0.00               | 0%       |
| 071.300.8020.0000.54003. | UTILITIES-GAS                        | \$7,040.57          | \$4,050.44          | \$3,893.00          | \$3,697.38          | \$5,000.00          | \$1,107.00           | 28%      |
| 071.300.8020.0000.54004. | UTILITIES-PHONE SERVICE              | \$3,768.51          | \$3,598.43          | \$4,092.00          | \$2,850.82          | \$4,092.00          | \$0.00               | 0%       |
| 071.300.8020.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$1,008.82          | \$1,011.97          | \$1,000.00          | \$843.46            | \$1,000.00          | \$0.00               | 0%       |
| 071.300.8020.0000.54007. | UTILITIES-INTERNET SERVICE           | \$1,021.28          | \$1,106.28          | \$1,107.00          | \$765.00            | \$1,107.00          | \$0.00               | 0%       |
| 071.300.8020.0000.54008. | UTILITIES-WATER/SEWER/GARBAGE        | \$7,127.04          | \$7,597.51          | \$8,500.00          | \$7,118.16          | \$8,500.00          | \$0.00               | 0%       |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$62,160.52</b>  | <b>\$55,745.31</b>  | <b>\$78,592.00</b>  | <b>\$49,143.14</b>  | <b>\$79,699.00</b>  | <b>\$1,107.00</b>    |          |
| 071.300.8020.0000.54504. | SERVICES-COPIER LEASE/CHARGES        | \$7,016.01          | \$8,972.74          | \$19,330.00         | \$9,749.36          | \$23,500.00         | \$4,170.00           | 22%      |
| 071.300.8020.0000.54506. | SERVICES-ADVERTISING                 | \$1,390.11          | \$2,375.90          | \$4,326.00          | \$3,168.82          | \$4,500.00          | \$174.00             | 4%       |
| 071.300.8020.0000.54520. | SERVICES-CONTRACT                    | \$5,500.00          | \$0.00              | \$22,005.00         | \$9,616.76          | \$5,000.00          | (\$17,005.00)        | -77%     |
|                          | <b>TOTAL SERVICES</b>                | <b>\$13,906.12</b>  | <b>\$11,348.64</b>  | <b>\$45,661.00</b>  | <b>\$22,534.94</b>  | <b>\$33,000.00</b>  | <b>(\$12,661.00)</b> |          |
| 071.300.8020.0000.55001. | INSURANCE-GENERAL LIABILITY          | \$6,914.44          | \$8,612.22          | \$12,173.00         | \$14,980.96         | \$23,331.00         | \$11,158.00          | 92%      |
| 071.300.8020.0000.55002. | INSURANCE-FLEET                      | \$4,335.25          | \$3,930.68          | \$2,625.00          | \$2,293.57          | \$4,855.00          | \$2,230.00           | 85%      |
| 071.300.8020.0000.55006. | INSURANCE-COMMERCIAL PROPERTY        | \$7,795.89          | \$11,765.58         | \$9,913.00          | \$5,173.14          | \$8,329.00          | (\$1,584.00)         | -16%     |
|                          | <b>TOTAL INSURANCE</b>               | <b>\$19,045.58</b>  | <b>\$24,308.48</b>  | <b>\$24,711.00</b>  | <b>\$22,447.67</b>  | <b>\$36,515.00</b>  | <b>\$11,804.00</b>   |          |
| 071.300.8020.0000.55501. | FEES-PERMITS & LICENSES              | \$499.00            | \$200.00            | \$515.00            | \$200.00            | \$300.00            | (\$215.00)           | -42%     |
| 071.300.8020.0000.55506. | FEES-CREDIT CARD FEES                | \$591.32            | \$533.94            | \$500.00            | \$689.41            | \$500.00            | \$0.00               | 0%       |
| 071.300.8020.0000.55512. | FEES-POSTAGE                         | \$252.99            | \$404.25            | \$336.00            | \$299.33            | \$300.00            | (\$36.00)            | -11%     |
|                          | <b>TOTAL FEES</b>                    | <b>\$1,343.31</b>   | <b>\$1,138.19</b>   | <b>\$1,351.00</b>   | <b>\$1,188.74</b>   | <b>\$1,100.00</b>   | <b>(\$251.00)</b>    |          |

## Special Revenue-Senior Center

| Account                  | Account Description          | 2023 Actuals   | 2024 Actuals   | 2025 Revised Budget | 2025 Actuals   | 2026 Prelim Budget | \$ Change      | % Change |
|--------------------------|------------------------------|----------------|----------------|---------------------|----------------|--------------------|----------------|----------|
| 071.300.8020.0000.56005. | OTHER-TRAVEL                 | \$266.27       | \$823.98       | \$2,200.00          | \$1,265.19     | \$2,200.00         | \$0.00         | 0%       |
| 071.300.8020.0000.56007. | OTHER-EQUIPMENT              | \$3,644.29     | \$4,987.00     | \$3,713.00          | \$0.00         | \$3,000.00         | (\$713.00)     | -19%     |
| 071.300.8020.0000.56010. | OTHER-FUELS                  | \$12,472.59    | \$14,880.57    | \$18,100.00         | \$11,186.26    | \$21,000.00        | \$2,900.00     | 16%      |
| 071.300.8020.0000.56012. | OTHER-UNIFORMS               | \$0.00         | \$34.98        | \$900.00            | \$436.80       | \$900.00           | \$0.00         | 0%       |
| 071.300.8020.0000.56015. | OTHER-SPECIAL EVENTS         | \$0.00         | \$1,497.85     | \$0.00              | \$0.00         | \$0.00             | \$0.00         | **       |
| 071.300.8020.0000.56016. | OTHER-VOLUNTEER TRAVEL       | \$874.85       | \$1,660.75     | \$2,900.00          | \$2,328.05     | \$3,000.00         | \$100.00       | 3%       |
| 071.300.8020.0000.56018. | OTHER-MEAL REIMBURSEMENTS    | \$0.00         | \$0.00         | \$315.00            | \$92.84        | \$1,000.00         | \$685.00       | 217%     |
| 071.300.8020.0000.56020. | OTHER-CONTINGENCIES          | \$5,055.00     | \$0.00         | \$50,000.00         | \$0.00         | \$50,000.00        | \$0.00         | 0%       |
| 071.300.8020.0000.56034. | OTHER-EMPLOYEE APPRECIATION  | \$0.00         | \$0.00         | \$0.00              | \$0.00         | \$570.00           | \$570.00       | **       |
| TOTAL OTHER              |                              | \$22,313.00    | \$23,885.13    | \$78,128.00         | \$15,309.14    | \$81,670.00        | \$3,542.00     |          |
| 071.300.8020.0000.57006. | CAPITAL-BUILDING IMPROVEMENT | \$13,500.00    | \$0.00         | \$28,407.00         | \$13,218.88    | \$0.00             | (\$28,407.00)  | -100%    |
| 071.300.8020.0000.57011. | CAPITAL-EQUIPMENT            | \$24,643.50    | \$0.00         | \$16,725.00         | \$16,724.52    | \$0.00             | (\$16,725.00)  | -100%    |
| TOTAL CAPITAL            |                              | \$38,143.50    | \$0.00         | \$45,132.00         | \$29,943.40    | \$0.00             | (\$45,132.00)  |          |
| TOTAL EXPENSE            |                              | \$1,461,676.36 | \$1,444,527.49 | \$1,808,942.00      | \$1,271,157.76 | \$1,704,630.00     | (\$104,312.00) |          |

## Special Revenue-Senior Center Gift

| Account                  | Account Description            | 2023 Actuals         | 2024 Actuals         | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget   | \$ Change            | % Change |
|--------------------------|--------------------------------|----------------------|----------------------|---------------------|---------------------|----------------------|----------------------|----------|
| 074.000.0000.0000.40601. | MISC REVENUE-DONATIONS         | (\$6,005.50)         | (\$7,974.95)         | (\$7,000.00)        | (\$5,375.01)        | (\$7,000.00)         | \$0.00               | 0%       |
| 074.000.0000.0000.40602. | MISC REVENUE-RESTRIC DONATION  | (\$5,287.79)         | (\$924.71)           | \$0.00              | (\$273.45)          | \$0.00               | \$0.00               | **       |
|                          | <b>TOTAL MISC REVENUE</b>      | <b>(\$11,293.29)</b> | <b>(\$8,899.66)</b>  | <b>(\$7,000.00)</b> | <b>(\$5,648.46)</b> | <b>(\$7,000.00)</b>  | <b>\$0.00</b>        |          |
| 074.000.0000.0000.40801. | INVESTMENT INCOME              | (\$1,385.46)         | (\$2,099.18)         | (\$2,084.00)        | (\$2,263.62)        | (\$3,018.00)         | \$934.00             | 45%      |
|                          | <b>TOTAL INVESTMENT INCOME</b> | <b>(\$1,385.46)</b>  | <b>(\$2,099.18)</b>  | <b>(\$2,084.00)</b> | <b>(\$2,263.62)</b> | <b>(\$3,018.00)</b>  | <b>\$934.00</b>      |          |
|                          | <b>TOTAL REVENUE</b>           | <b>(\$12,678.75)</b> | <b>(\$10,998.84)</b> | <b>(\$9,084.00)</b> | <b>(\$7,912.08)</b> | <b>(\$10,018.00)</b> | <b>\$934.00</b>      |          |
| 074.000.0000.0000.59071. | TRAN TO (71) SENIOR CTR        | \$0.00               | \$0.00               | \$9,171.00          | \$4,500.00          | \$0.00               | (\$9,171.00)         | -100%    |
|                          | <b>TOTAL TRANSFER OUT</b>      | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>\$9,171.00</b>   | <b>\$4,500.00</b>   | <b>\$0.00</b>        | <b>(\$9,171.00)</b>  |          |
| 074.300.8020.0000.53018. | SUPPLIES-PROGRAM               | \$9,666.68           | \$338.82             | \$18,588.00         | \$246.85            | \$0.00               | (\$18,588.00)        | -100%    |
|                          | <b>TOTAL SUPPLIES</b>          | <b>\$9,666.68</b>    | <b>\$338.82</b>      | <b>\$18,588.00</b>  | <b>\$246.85</b>     | <b>\$0.00</b>        | <b>(\$18,588.00)</b> |          |
| 074.300.8020.0000.53509. | MAINTENANCE-BUILDING&STRUCTURE | \$1,164.78           | \$0.00               | \$1,915.00          | \$0.00              | \$0.00               | (\$1,915.00)         | -100%    |
|                          | <b>TOTAL MAINTENANCE</b>       | <b>\$1,164.78</b>    | <b>\$0.00</b>        | <b>\$1,915.00</b>   | <b>\$0.00</b>       | <b>\$0.00</b>        | <b>(\$1,915.00)</b>  |          |
| 074.300.8020.0000.54520. | SERVICES-CONTRACT              | \$0.00               | \$0.00               | \$17,302.00         | \$17,301.31         | \$0.00               | (\$17,302.00)        | -100%    |
|                          | <b>TOTAL SERVICES</b>          | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>\$17,302.00</b>  | <b>\$17,301.31</b>  | <b>\$0.00</b>        | <b>(\$17,302.00)</b> |          |
| 074.300.8020.0000.56015. | OTHER-SPECIAL EVENTS           | \$4,090.62           | \$5,104.00           | \$7,354.00          | \$5,921.51          | \$10,000.00          | \$2,646.00           | 36%      |
|                          | <b>TOTAL OTHER</b>             | <b>\$4,090.62</b>    | <b>\$5,104.00</b>    | <b>\$7,354.00</b>   | <b>\$5,921.51</b>   | <b>\$10,000.00</b>   | <b>\$2,646.00</b>    |          |
|                          | <b>TOTAL EXPENSE</b>           | <b>\$14,922.08</b>   | <b>\$5,442.82</b>    | <b>\$45,159.00</b>  | <b>\$23,469.67</b>  | <b>\$10,000.00</b>   | <b>(\$35,159.00)</b> |          |

## Special Revenue-Senior Volunteer

| Account                  | Account Description                  | 2023 Actuals         | 2024 Actuals         | 2025 Revised Budget   | 2025 Actuals         | 2026 Prelim Budget    | \$ Change           | % Change |
|--------------------------|--------------------------------------|----------------------|----------------------|-----------------------|----------------------|-----------------------|---------------------|----------|
| 075.000.0000.0000.40701. | GRANTS-FEDERAL                       | \$0.00               | \$0.00               | (\$5,000.00)          | \$0.00               | \$0.00                | (\$5,000.00)        | -100%    |
| 075.000.0000.0000.40711. | GRANTS-PRIOR YEAR                    | (\$11,082.07)        | \$0.00               | \$0.00                | (\$5,837.07)         | \$0.00                | \$0.00              | **       |
| 075.000.0000.0000.40715. | GRANTS-SCP STATE                     | (\$38,289.73)        | (\$46,896.37)        | (\$49,532.00)         | (\$38,977.32)        | (\$69,782.00)         | \$20,250.00         | 41%      |
| 075.000.0000.0000.40716. | GRANTS-FGP STATE                     | (\$16,340.32)        | (\$23,090.12)        | (\$69,525.00)         | (\$34,570.42)        | (\$69,525.00)         | \$0.00              | 0%       |
| 075.000.0000.0000.40718. | GRANTS-CCP STATE                     | \$0.00               | \$0.00               | (\$20,250.00)         | \$0.00               | \$0.00                | (\$20,250.00)       | -100%    |
|                          | <b>TOTAL GRANTS</b>                  | <b>(\$65,712.12)</b> | <b>(\$69,986.49)</b> | <b>(\$144,307.00)</b> | <b>(\$79,384.81)</b> | <b>(\$139,307.00)</b> | <b>(\$5,000.00)</b> |          |
| 075.000.0000.0000.49011. | TRAN FR (11) GENERAL OP              | \$0.00               | (\$2,802.00)         | (\$34,000.00)         | (\$17,868.16)        | (\$32,000.00)         | (\$2,000.00)        | -6%      |
|                          | <b>TOTAL TRANSFER IN</b>             | <b>\$0.00</b>        | <b>(\$2,802.00)</b>  | <b>(\$34,000.00)</b>  | <b>(\$17,868.16)</b> | <b>(\$32,000.00)</b>  | <b>(\$2,000.00)</b> |          |
| 075.300.8020.0000.52001. | SALARIES-SUPERVISORY                 | \$0.00               | \$16,443.36          | \$42,503.00           | \$1,634.72           | \$0.00                | (\$42,503.00)       | -100%    |
| 075.300.8020.0000.52002. | SALARIES-OPERATIONAL                 | \$26,377.71          | \$21,124.74          | \$0.00                | \$32,731.99          | \$43,353.00           | \$43,353.00         | **       |
| 075.300.8020.0000.52004. | SALARIES-OVERTIME                    | \$0.00               | \$24.94              | \$0.00                | \$0.00               | \$0.00                | \$0.00              | **       |
| 075.300.8020.0000.52010. | BENEFITS-RETIREMENT                  | \$3,930.31           | \$5,724.97           | \$6,547.00            | \$5,412.55           | \$6,894.00            | \$347.00            | 5%       |
| 075.300.8020.0000.52012. | BENEFITS-RETIREE HEALTH              | \$527.52             | \$816.06             | \$850.00              | \$866.49             | \$868.00              | \$18.00             | 2%       |
| 075.300.8020.0000.52015. | BENEFITS-FICA                        | \$2,110.75           | \$2,775.55           | \$3,016.00            | \$2,617.36           | \$3,470.00            | \$454.00            | 15%      |
| 075.300.8020.0000.52025. | BENEFIT-GROUP HEALTH                 | \$27.63              | \$3,094.90           | \$4,583.00            | \$2,561.76           | \$97.00               | (\$4,486.00)        | -98%     |
| 075.300.8020.0000.52030. | BENEFITS-WORKER'S COMP               | \$90.53              | \$119.85             | \$136.00              | \$123.98             | \$163.00              | \$27.00             | 20%      |
| 075.300.8020.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$6.90               | \$9.20               | \$10.00               | \$6.90               | \$10.00               | \$0.00              | 0%       |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$33,071.35</b>   | <b>\$50,133.57</b>   | <b>\$57,645.00</b>    | <b>\$45,775.75</b>   | <b>\$54,855.00</b>    | <b>(\$2,790.00)</b> |          |
| 075.300.8020.0000.53001. | SUPPLIES-OFFICE                      | \$68.92              | \$25.99              | \$400.00              | \$291.23             | \$400.00              | \$0.00              | 0%       |
| 075.300.8020.0000.53007. | SUPPLIES-COMPUTER                    | \$55.36              | \$0.00               | \$0.00                | \$0.00               | \$0.00                | \$0.00              | **       |
| 075.300.8020.0000.53018. | SUPPLIES-PROGRAM                     | \$586.81             | \$2,711.85           | \$6,764.00            | \$2,269.12           | \$6,764.00            | \$0.00              | 0%       |
| 075.300.8020.0000.53039. | SUPPLIES-VOLUNTEER                   | \$32.16              | \$684.19             | \$16,394.00           | \$2,024.15           | \$15,944.00           | (\$450.00)          | -3%      |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$743.25</b>      | <b>\$3,422.03</b>    | <b>\$23,558.00</b>    | <b>\$4,584.50</b>    | <b>\$23,108.00</b>    | <b>(\$450.00)</b>   |          |
| 075.300.8020.0000.53505. | MAINTENANCE-FLEET PARTS              | \$0.00               | \$0.00               | \$436.00              | \$0.00               | \$500.00              | \$64.00             | 15%      |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>\$436.00</b>       | <b>\$0.00</b>        | <b>\$500.00</b>       | <b>\$64.00</b>      |          |
| 075.300.8020.0000.54504. | SERVICES-COPIER LEASE/CHARGES        | \$2,173.16           | \$2,375.73           | \$2,400.00            | \$1,792.46           | \$2,400.00            | \$0.00              | 0%       |
| 075.300.8020.0000.54506. | SERVICES-ADVERTISING                 | \$0.00               | \$0.00               | \$6,376.00            | \$0.00               | \$0.00                | (\$6,376.00)        | -100%    |
| 075.300.8020.0000.54510. | SERVICES-VOLUNTEER                   | \$19,000.09          | \$27,650.10          | \$50,772.00           | \$25,086.80          | \$57,148.00           | \$6,376.00          | 13%      |
| 075.300.8020.0000.54520. | SERVICES-CONTRACT                    | \$0.00               | \$0.00               | \$64.00               | \$0.00               | \$0.00                | (\$64.00)           | -100%    |
|                          | <b>TOTAL SERVICES</b>                | <b>\$21,173.25</b>   | <b>\$30,025.83</b>   | <b>\$59,612.00</b>    | <b>\$26,879.26</b>   | <b>\$59,548.00</b>    | <b>(\$64.00)</b>    |          |
| 075.300.8020.0000.55001. | INSURANCE-GENERAL LIABILITY          | \$934.01             | \$1,302.55           | \$1,455.00            | \$2,301.23           | \$2,371.00            | \$916.00            | 63%      |
| 075.300.8020.0000.55002. | INSURANCE-FLEET                      | \$304.88             | \$269.80             | \$150.00              | \$155.03             | \$170.00              | \$20.00             | 13%      |
| 075.300.8020.0000.55014. | INSURANCE-VOLUNTEER VEHICLE          | \$220.00             | \$328.66             | \$220.00              | \$0.00               | \$220.00              | \$0.00              | 0%       |
|                          | <b>TOTAL INSURANCE</b>               | <b>\$1,458.89</b>    | <b>\$1,901.01</b>    | <b>\$1,825.00</b>     | <b>\$2,456.26</b>    | <b>\$2,761.00</b>     | <b>\$936.00</b>     |          |
| 075.300.8020.0000.55505. | FEES-MEMBERSHIPS & DUES              | \$150.00             | \$0.00               | \$0.00                | \$0.00               | \$0.00                | \$0.00              | **       |
| 075.300.8020.0000.55512. | FEES-POSTAGE                         | \$7.65               | \$150.05             | \$1,000.00            | \$249.02             | \$980.00              | (\$20.00)           | -2%      |
|                          | <b>TOTAL FEES</b>                    | <b>\$157.65</b>      | <b>\$150.05</b>      | <b>\$1,000.00</b>     | <b>\$249.02</b>      | <b>\$980.00</b>       | <b>(\$20.00)</b>    |          |
| 075.300.8020.0000.56005. | OTHER-TRAVEL                         | \$0.00               | \$0.00               | \$7,650.00            | \$3,906.68           | \$2,650.00            | (\$5,000.00)        | -65%     |
| 075.300.8020.0000.56010. | OTHER-FUELS                          | \$31.20              | \$156.54             | \$400.00              | \$66.15              | \$400.00              | \$0.00              | 0%       |
| 075.300.8020.0000.56016. | OTHER-VOLUNTEER TRAVEL               | \$5,087.69           | \$5,556.41           | \$14,100.00           | \$6,306.94           | \$14,100.00           | \$0.00              | 0%       |
| 075.300.8020.0000.56018. | OTHER-MEAL REIMBURSEMENTS            | \$2,435.52           | \$2,190.74           | \$12,000.00           | \$2,001.00           | \$12,000.00           | \$0.00              | 0%       |
| 075.300.8020.0000.56034. | OTHER-EMPLOYEE APPRECIATION          | \$0.00               | \$0.00               | \$0.00                | \$0.00               | \$30.00               | \$30.00             | **       |
|                          | <b>TOTAL OTHER</b>                   | <b>\$7,554.41</b>    | <b>\$7,903.69</b>    | <b>\$34,150.00</b>    | <b>\$12,280.77</b>   | <b>\$29,180.00</b>    | <b>(\$4,970.00)</b> |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$64,158.80</b>   | <b>\$93,536.18</b>   | <b>\$178,226.00</b>   | <b>\$92,225.56</b>   | <b>\$170,932.00</b>   | <b>(\$7,294.00)</b> |          |

## Special Revenue-Environmental GRT

| Account                  | Account Description            | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals          | 2026 Prelim Budget    | \$ Change               | % Change |
|--------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|----------|
| 089.000.0000.0000.40114. | TAXES-GROSS RECEIPTS .0625%    | (\$587,749.46)        | (\$618,299.99)        | (\$577,409.00)        | (\$512,687.65)        | (\$589,420.00)        | \$12,011.00             | 2%       |
|                          | <b>TOTAL TAXES</b>             | <b>(\$587,749.46)</b> | <b>(\$618,299.99)</b> | <b>(\$577,409.00)</b> | <b>(\$512,687.65)</b> | <b>(\$589,420.00)</b> | <b>\$12,011.00</b>      |          |
| 089.000.0000.0000.40801. | INVESTMENT INCOME              | (\$28,202.11)         | (\$39,718.87)         | (\$37,069.00)         | (\$54,809.69)         | (\$73,080.00)         | \$36,011.00             | 97%      |
|                          | <b>TOTAL INVESTMENT INCOME</b> | <b>(\$28,202.11)</b>  | <b>(\$39,718.87)</b>  | <b>(\$37,069.00)</b>  | <b>(\$54,809.69)</b>  | <b>(\$73,080.00)</b>  | <b>\$36,011.00</b>      |          |
| 089.000.0000.0000.49081. | TRAN FR (81) WATER/SEWER       | \$90,491.68           | (\$90,491.68)         | \$0.00                | \$0.00                | \$0.00                | \$0.00                  | **       |
|                          | <b>TOTAL TRANSFER IN</b>       | <b>\$90,491.68</b>    | <b>(\$90,491.68)</b>  | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>           |          |
|                          | <b>TOTAL REVENUE</b>           | <b>(\$525,459.89)</b> | <b>(\$748,510.54)</b> | <b>(\$614,478.00)</b> | <b>(\$567,497.34)</b> | <b>(\$662,500.00)</b> | <b>\$48,022.00</b>      |          |
| 089.000.0000.0000.54523. | SERVICES-ENGINEERING           | \$90,491.67           | \$71,219.11           | \$528,603.00          | \$1,493.43            | \$0.00                | (\$528,603.00)          | -100%    |
|                          | <b>TOTAL SERVICES</b>          | <b>\$90,491.67</b>    | <b>\$71,219.11</b>    | <b>\$528,603.00</b>   | <b>\$1,493.43</b>     | <b>\$0.00</b>         | <b>(\$528,603.00)</b>   |          |
| 089.000.0000.0000.55504. | FEES-GRT ADMIN                 | \$10,257.28           | \$10,650.92           | \$10,199.00           | \$9,018.49            | \$10,305.00           | \$106.00                | 1%       |
|                          | <b>TOTAL FEES</b>              | <b>\$10,257.28</b>    | <b>\$10,650.92</b>    | <b>\$10,199.00</b>    | <b>\$9,018.49</b>     | <b>\$10,305.00</b>    | <b>\$106.00</b>         |          |
| 089.000.0000.0000.56025. | OTHER-POST CLOSURE RES COST    | \$8,427.17            | \$16,356.05           | \$130,682.00          | \$0.00                | \$0.00                | (\$130,682.00)          | -100%    |
|                          | <b>TOTAL OTHER</b>             | <b>\$8,427.17</b>     | <b>\$16,356.05</b>    | <b>\$130,682.00</b>   | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>(\$130,682.00)</b>   |          |
| 089.000.0000.0000.57025. | CAPITAL-SEWER PIPELINE REPLACE | \$161,421.40          | \$71,666.00           | \$62,941.00           | \$0.00                | \$250,000.00          | \$187,059.00            | 297%     |
|                          | <b>TOTAL CAPITAL</b>           | <b>\$161,421.40</b>   | <b>\$71,666.00</b>    | <b>\$62,941.00</b>    | <b>\$0.00</b>         | <b>\$250,000.00</b>   | <b>\$187,059.00</b>     |          |
| 089.000.0000.0000.59032. | TRAN TO (32) COMMUNITY SV      | \$344,037.38          | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                  | **       |
| 089.000.0000.0000.59063. | TRAN TO (63) ENGINEERING       | \$0.00                | \$19,843.26           | \$0.00                | \$0.00                | \$0.00                | \$0.00                  | **       |
| 089.000.0000.0000.59081. | TRAN TO (81) WATER/SEWER       | \$561,244.95          | \$138,457.68          | \$400,000.00          | \$0.00                | \$0.00                | (\$400,000.00)          | -100%    |
| 089.000.0000.0000.59086. | TRAN TO (86) SOLID WST         | \$0.00                | \$0.00                | \$240,000.00          | \$0.00                | \$0.00                | (\$240,000.00)          | -100%    |
|                          | <b>TOTAL TRANSFER OUT</b>      | <b>\$905,282.33</b>   | <b>\$158,300.94</b>   | <b>\$640,000.00</b>   | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>(\$640,000.00)</b>   |          |
|                          | <b>TOTAL EXPENSE</b>           | <b>\$1,175,879.85</b> | <b>\$328,193.02</b>   | <b>\$1,372,425.00</b> | <b>\$10,511.92</b>    | <b>\$260,305.00</b>   | <b>(\$1,112,120.00)</b> |          |

## Special Revenue-Self Insured

| Account                  | Account Description            | 2023 Actuals         | 2024 Actuals          | 2025 Revised Budget  | 2025 Actuals         | 2026 Prelim Budget   | \$ Change           | % Change |
|--------------------------|--------------------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|----------|
| 096.000.0000.0000.40418. | USER FEES-COLLISION INSURANCE  | (\$50,000.00)        | (\$50,000.00)         | (\$50,000.00)        | (\$37,500.00)        | (\$50,000.00)        | \$0.00              | 0%       |
|                          | <b>TOTAL USER FEES</b>         | <b>(\$50,000.00)</b> | <b>(\$50,000.00)</b>  | <b>(\$50,000.00)</b> | <b>(\$37,500.00)</b> | <b>(\$50,000.00)</b> | <b>\$0.00</b>       |          |
| 096.000.0000.0000.40610. | MISC REVENUE-INSURANCE         | (\$30,232.00)        | (\$75,100.28)         | \$0.00               | (\$4,459.27)         | \$0.00               | \$0.00              | **       |
|                          | <b>TOTAL MISC REVENUE</b>      | <b>(\$30,232.00)</b> | <b>(\$75,100.28)</b>  | <b>\$0.00</b>        | <b>(\$4,459.27)</b>  | <b>\$0.00</b>        | <b>\$0.00</b>       |          |
| 096.000.0000.0000.40801. | INVESTMENT INCOME              | (\$6,987.77)         | (\$7,606.22)          | (\$10,512.00)        | (\$5,305.73)         | (\$7,075.00)         | (\$3,437.00)        | -33%     |
|                          | <b>TOTAL INVESTMENT INCOME</b> | <b>(\$6,987.77)</b>  | <b>(\$7,606.22)</b>   | <b>(\$10,512.00)</b> | <b>(\$5,305.73)</b>  | <b>(\$7,075.00)</b>  | <b>(\$3,437.00)</b> |          |
|                          | <b>TOTAL REVENUE</b>           | <b>(\$87,219.77)</b> | <b>(\$132,706.50)</b> | <b>(\$60,512.00)</b> | <b>(\$47,265.00)</b> | <b>(\$57,075.00)</b> | <b>(\$3,437.00)</b> |          |
| 096.000.0000.0000.55010. | INSURANCE-SELF PAID CLAIMS     | \$53,004.60          | \$189,377.97          | \$105,031.00         | \$39,786.29          | \$100,000.00         | (\$5,031.00)        | -5%      |
|                          | <b>TOTAL INSURANCE</b>         | <b>\$53,004.60</b>   | <b>\$189,377.97</b>   | <b>\$105,031.00</b>  | <b>\$39,786.29</b>   | <b>\$100,000.00</b>  | <b>(\$5,031.00)</b> |          |
| 096.000.0000.0000.59011. | TRAN TO (11) GENERAL OP        | \$0.00               | \$65,600.00           | \$0.00               | \$0.00               | \$0.00               | \$0.00              | **       |
| 096.000.0000.0000.59044. | TRAN TO (44) TRANSPRT          | \$0.00               | \$211,000.00          | \$0.00               | \$0.00               | \$0.00               | \$0.00              | **       |
|                          | <b>TOTAL TRANSFER OUT</b>      | <b>\$0.00</b>        | <b>\$276,600.00</b>   | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>\$0.00</b>       |          |

## Special Revenue-Self Paid Claims

| Account                  | Account Description            | 2023 Actuals        | 2024 Actuals         | 2025 Revised Budget  | 2025 Actuals         | 2026 Prelim Budget   | \$ Change            | % Change |
|--------------------------|--------------------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------|
| 107.000.0000.0000.40801. | INVESTMENT INCOME              | (\$8,445.18)        | (\$15,638.18)        | (\$15,527.00)        | (\$16,862.97)        | (\$22,484.00)        | \$6,957.00           | 45%      |
|                          | <b>TOTAL INVESTMENT INCOME</b> | <b>(\$8,445.18)</b> | <b>(\$15,638.18)</b> | <b>(\$15,527.00)</b> | <b>(\$16,862.97)</b> | <b>(\$22,484.00)</b> | <b>\$6,957.00</b>    |          |
| 107.000.0000.0000.55010. | INSURANCE-SELF PAID CLAIMS     | \$11,149.10         | \$127,322.21         | \$400,000.00         | \$59,271.53          | \$350,000.00         | (\$50,000.00)        | -13%     |
|                          | <b>TOTAL INSURANCE</b>         | <b>\$11,149.10</b>  | <b>\$127,322.21</b>  | <b>\$400,000.00</b>  | <b>\$59,271.53</b>   | <b>\$350,000.00</b>  | <b>(\$50,000.00)</b> |          |
| 107.000.0000.0000.55514. | FEES-NM UNEMPLOYMENT           | \$46,484.88         | \$39,170.26          | \$135,000.00         | \$17,224.64          | \$100,000.00         | (\$35,000.00)        | -26%     |
|                          | <b>TOTAL FEES</b>              | <b>\$46,484.88</b>  | <b>\$39,170.26</b>   | <b>\$135,000.00</b>  | <b>\$17,224.64</b>   | <b>\$100,000.00</b>  | <b>(\$35,000.00)</b> |          |

Special Revenue-Opioid Settlement

| Account                  | Account Description | 2023 Actuals | 2024 Actuals | 2025 Revised Budget | 2025 Actuals | 2026 Prelim Budget | \$ Change    | % Change |
|--------------------------|---------------------|--------------|--------------|---------------------|--------------|--------------------|--------------|----------|
| 126.000.0000.0000.40801. | INVESTMENT INCOME   | \$0.00       | \$0.00       | \$0.00              | \$0.00       | (\$100,000.00)     | \$100,000.00 | **       |
| TOTAL INVESTMENT INCOME  |                     | \$0.00       | \$0.00       | \$0.00              | \$0.00       | (\$100,000.00)     | \$100,000.00 |          |

## Special Revenue-Quality of Life Capital

| Account                  | Account Description            | 2023 Actuals  | 2024 Actuals  | 2025 Revised Budget     | 2025 Actuals  | 2026 Prelim Budget      | \$ Change               | % Change |
|--------------------------|--------------------------------|---------------|---------------|-------------------------|---------------|-------------------------|-------------------------|----------|
| 127.000.0000.0000.40113. | TAXES-GROSS RECEIPTS .1250%    | \$0.00        | \$0.00        | \$0.00                  | \$0.00        | (\$1,178,839.00)        | \$1,178,839.00          | **       |
|                          | <b>TOTAL TAXES</b>             | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>           | <b>\$0.00</b> | <b>(\$1,178,839.00)</b> | <b>\$1,178,839.00</b>   |          |
| 127.000.0000.0000.40801. | INVESTMENT INCOME              | \$0.00        | \$0.00        | \$0.00                  | \$0.00        | (\$100,000.00)          | \$100,000.00            | **       |
|                          | <b>TOTAL INVESTMENT INCOME</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>           | <b>\$0.00</b> | <b>(\$100,000.00)</b>   | <b>\$100,000.00</b>     |          |
|                          | <b>TOTAL REVENUE</b>           | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>           | <b>\$0.00</b> | <b>(\$1,278,839.00)</b> | <b>\$1,278,839.00</b>   |          |
| 127.000.0000.0000.49105. | TRAN FR (105) ECON DEV         | \$0.00        | \$0.00        | (\$4,000,000.00)        | \$0.00        | \$0.00                  | (\$4,000,000.00)        | -100%    |
|                          | <b>TOTAL TRANSFER IN</b>       | <b>\$0.00</b> | <b>\$0.00</b> | <b>(\$4,000,000.00)</b> | <b>\$0.00</b> | <b>\$0.00</b>           | <b>(\$4,000,000.00)</b> |          |
| 127.000.0000.0000.55504. | FEES-GRT ADMIN                 | \$0.00        | \$0.00        | \$0.00                  | \$0.00        | \$20,609.00             | \$20,609.00             | **       |
|                          | <b>TOTAL FEES</b>              | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>           | <b>\$0.00</b> | <b>\$20,609.00</b>      | <b>\$20,609.00</b>      |          |
| 127.300.6106.0000.57002. | CAPITAL-ENGINEERING            | \$0.00        | \$0.00        | \$4,000,000.00          | \$0.00        | \$0.00                  | (\$4,000,000.00)        | -100%    |
|                          | <b>TOTAL CAPITAL</b>           | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$4,000,000.00</b>   | <b>\$0.00</b> | <b>\$0.00</b>           | <b>(\$4,000,000.00)</b> |          |
|                          | <b>TOTAL EXPENSE</b>           | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$4,000,000.00</b>   | <b>\$0.00</b> | <b>\$20,609.00</b>      | <b>(\$3,979,391.00)</b> |          |

## Captial Outlay - Revenues and Transfers In

| Account                   | Account Description      | 2023 Actuals            | 2024 Actuals            | 2025 Revised Budget      | 2025 Actuals            | 2026 Prelim Budget | \$ Change                | % Change |
|---------------------------|--------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------|--------------------------|----------|
| 024.000.0000.0000.40701.  | GRANTS-FEDERAL           | (\$130,417.41)          | (\$9,108.50)            | (\$21,411.00)            | (\$4,800.00)            | \$0.00             | (\$21,411.00)            | -100%    |
| 024.000.0000.0000.40702.  | GRANTS-STATE             | (\$1,829,740.23)        | (\$1,930,136.90)        | (\$10,796,514.00)        | (\$1,810,006.17)        | \$0.00             | (\$10,796,514.00)        | -100%    |
| 024.000.0000.0000.40703.  | GRANTS-OTHER             | (\$135,865.50)          | (\$30,000.00)           | (\$35,000.00)            | (\$5,000.00)            | \$0.00             | (\$35,000.00)            | -100%    |
| <b>TOTAL GRANTS</b>       |                          | <b>(\$2,096,023.14)</b> | <b>(\$1,969,245.40)</b> | <b>(\$10,852,925.00)</b> | <b>(\$1,819,806.17)</b> | <b>\$0.00</b>      | <b>(\$10,852,925.00)</b> |          |
| 024.000.0000.0000.49011.  | TRAN FR (11) GENERAL OP  | \$0.00                  | \$0.00                  | (\$850,019.00)           | \$0.00                  | \$0.00             | (\$850,019.00)           | -100%    |
| 024.000.0000.0000.49031.  | TRAN FR (31) CEMETERY PC | \$0.00                  | \$0.00                  | (\$83,283.00)            | \$0.00                  | \$0.00             | (\$83,283.00)            | -100%    |
| 024.000.0000.0000.49049.  | TRAN FR (49) '86 GRT     | \$0.00                  | \$0.00                  | (\$55,111.00)            | \$0.00                  | \$0.00             | (\$55,111.00)            | -100%    |
| 024.000.0000.0000.49069.  | TRAN FR (69) '94 GRT     | \$0.00                  | \$0.00                  | (\$355,000.00)           | \$0.00                  | \$0.00             | (\$355,000.00)           | -100%    |
| 024.000.0000.0000.49081.  | TRAN FR (81) WATER/SEWER | \$0.00                  | \$0.00                  | (\$1,790,000.00)         | (\$196,459.81)          | \$0.00             | (\$1,790,000.00)         | -100%    |
| 024.000.0000.0000.49109.  | TRAN FR (109) 2004 GRT   | \$0.00                  | (\$41,085.95)           | (\$612,601.00)           | (\$15,291.81)           | \$0.00             | (\$612,601.00)           | -100%    |
| <b>TOTAL TRANSFERS IN</b> |                          | <b>\$0.00</b>           | <b>(\$41,085.95)</b>    | <b>(\$3,746,014.00)</b>  | <b>(\$211,751.62)</b>   | <b>\$0.00</b>      | <b>(\$3,746,014.00)</b>  |          |
| <b>TOTAL REVENUES</b>     |                          | <b>(\$2,096,023.14)</b> | <b>(\$2,010,331.35)</b> | <b>(\$14,598,939.00)</b> | <b>(\$2,031,557.79)</b> | <b>\$0.00</b>      | <b>(\$14,598,939.00)</b> |          |

## Capital Outlay - Non Departmental

| Account                              | Account Description          | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget    | 2025 Actuals          | 2026 Prelim Budget | \$ Change                | % Change |
|--------------------------------------|------------------------------|-----------------------|-----------------------|------------------------|-----------------------|--------------------|--------------------------|----------|
| 024.000.0000.0000.52002.             | SALARIES-OPERATIONAL         | \$37,868.15           | \$22,909.24           | \$0.00                 | \$0.00                | \$0.00             | \$0.00                   | **       |
| 024.000.0000.0000.52003.             | SALARIES-TEMP/PART TIME      | \$8,542.68            | \$0.00                | \$0.00                 | \$0.00                | \$0.00             | \$0.00                   | **       |
| 024.000.0000.0000.52004.             | SALARIES-OVERTIME            | \$965.95              | \$0.00                | \$0.00                 | \$0.00                | \$0.00             | \$0.00                   | **       |
| 024.000.0000.0000.52010.             | BENEFITS-RETIREMENT          | \$5,710.68            | \$3,521.24            | \$0.00                 | \$0.00                | \$0.00             | \$0.00                   | **       |
| 024.000.0000.0000.52012.             | BENEFITS-RETIREE HEALTH      | \$766.86              | \$458.17              | \$0.00                 | \$0.00                | \$0.00             | \$0.00                   | **       |
| 024.000.0000.0000.52015.             | BENEFITS-FICA                | \$3,655.67            | \$1,833.18            | \$0.00                 | \$0.00                | \$0.00             | \$0.00                   | **       |
| 024.000.0000.0000.52025.             | BENEFIT-GROUP HEALTH         | \$2,094.42            | \$44.95               | \$0.00                 | \$0.00                | \$0.00             | \$0.00                   | **       |
| 024.000.0000.0000.52030.             | BENEFITS-WORKER'S COMP       | \$171.70              | \$73.06               | \$0.00                 | \$0.00                | \$0.00             | \$0.00                   | **       |
| 024.000.0000.0000.52031.             | BENEFITS-WORKER'S COMP FEE   | \$16.10               | \$4.60                | \$0.00                 | \$0.00                | \$0.00             | \$0.00                   | **       |
| <b>TOTAL SALARIES &amp; BENEFITS</b> |                              | <b>\$59,792.21</b>    | <b>\$28,844.44</b>    | <b>\$0.00</b>          | <b>\$0.00</b>         | <b>\$0.00</b>      | <b>\$0.00</b>            |          |
| 024.000.0000.0000.53018.             | SUPPLIES-PROGRAM             | \$8,417.06            | \$15,033.77           | \$2,211.00             | \$2,143.18            | \$0.00             | (\$2,211.00)             | -100%    |
| <b>TOTAL SUPPLIES</b>                |                              | <b>\$8,417.06</b>     | <b>\$15,033.77</b>    | <b>\$2,211.00</b>      | <b>\$2,143.18</b>     | <b>\$0.00</b>      | <b>(\$2,211.00)</b>      |          |
| 024.000.0000.0000.54005.             | UTILITIES-CELL PHONE SERVICE | \$1,666.80            | \$1,103.05            | \$0.00                 | \$0.00                | \$0.00             | \$0.00                   | **       |
| <b>TOTAL UTILITIES</b>               |                              | <b>\$1,666.80</b>     | <b>\$1,103.05</b>     | <b>\$0.00</b>          | <b>\$0.00</b>         | <b>\$0.00</b>      | <b>\$0.00</b>            |          |
| 024.000.0000.0000.54520.             | SERVICES-CONTRACT            | \$118,747.74          | \$79,936.01           | \$8,016.00             | \$2,440.00            | \$0.00             | (\$8,016.00)             | -100%    |
| <b>TOTAL SERVICES</b>                |                              | <b>\$118,747.74</b>   | <b>\$79,936.01</b>    | <b>\$8,016.00</b>      | <b>\$2,440.00</b>     | <b>\$0.00</b>      | <b>(\$8,016.00)</b>      |          |
| 024.000.0000.0000.56005.             | OTHER-TRAVEL                 | \$13,972.40           | \$17,180.86           | \$14,084.00            | \$14,228.59           | \$0.00             | (\$14,084.00)            | -100%    |
| 024.000.0000.0000.56012.             | OTHER-UNIFORMS               | \$2,000.00            | \$4,800.00            | \$17,394.00            | \$8,788.50            | \$0.00             | (\$17,394.00)            | -100%    |
| 024.000.0000.0000.56021.             | OTHER-INDIRECT CHARGES       | \$9,205.75            | \$3,336.21            | \$3,806.00             | \$3,795.74            | \$0.00             | (\$3,806.00)             | -100%    |
| <b>TOTAL OTHER</b>                   |                              | <b>\$25,178.15</b>    | <b>\$25,317.07</b>    | <b>\$35,284.00</b>     | <b>\$26,812.83</b>    | <b>\$0.00</b>      | <b>(\$35,284.00)</b>     |          |
| 024.000.0000.0000.57006.             | CAPITAL-BUILDING IMPROVEMENT | \$765,040.18          | \$1,965,786.95        | \$6,605,035.00         | \$461,099.81          | \$0.00             | (\$6,605,035.00)         | -100%    |
| 024.000.0000.0000.57011.             | CAPITAL-EQUIPMENT            | \$571,927.52          | \$336,331.59          | \$1,089,884.00         | \$468,649.43          | \$0.00             | (\$1,089,884.00)         | -100%    |
| 024.000.0000.0000.57033.             | CAPITAL-INFRASTRUCTURE       | \$0.00                | \$41,605.27           | \$5,933,827.00         | \$2,175,333.34        | \$0.00             | (\$5,933,827.00)         | -100%    |
| <b>TOTAL CAPITAL</b>                 |                              | <b>\$1,336,967.70</b> | <b>\$2,343,723.81</b> | <b>\$13,628,746.00</b> | <b>\$3,105,082.58</b> | <b>\$0.00</b>      | <b>(\$13,628,746.00)</b> |          |
| <b>TOTAL EXPENSE</b>                 |                              | <b>\$1,550,769.66</b> | <b>\$2,493,958.15</b> | <b>\$13,674,257.00</b> | <b>\$3,136,478.59</b> | <b>\$0.00</b>      | <b>(\$13,674,257.00)</b> |          |

## Capital Outlay- Animal Control

| Account                  | Account Description           | 2023 Actuals       | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals       | 2026 Prelim Budget | \$ Change            | % Change |
|--------------------------|-------------------------------|--------------------|---------------------|---------------------|--------------------|--------------------|----------------------|----------|
| 024.400.3804.0000.53011. | SUPPLIES-JANITORIAL           | \$2,652.56         | \$2,504.55          | \$0.00              | \$2.39             | \$0.00             | \$0.00               | **       |
| 024.400.3804.0000.53027. | SUPPLIES-ANIMAL FEED          | \$3,314.61         | \$7,247.51          | \$0.00              | \$0.00             | \$0.00             | \$0.00               | **       |
| 024.400.3804.0000.53035. | SUPPLIES-DESIGNATED MATERIALS | \$957.56           | \$0.00              | \$0.00              | \$0.00             | \$0.00             | \$0.00               | **       |
| 024.400.3804.0000.53038. | SUPPLIES-VETERINARY           | \$0.00             | \$0.00              | \$7,187.00          | \$2,448.15         | \$0.00             | (\$7,187.00)         | -100%    |
|                          | <b>TOTAL SUPPLIES</b>         | <b>\$6,924.73</b>  | <b>\$9,752.06</b>   | <b>\$7,187.00</b>   | <b>\$2,450.54</b>  | <b>\$0.00</b>      | <b>(\$7,187.00)</b>  |          |
| 024.400.3804.0000.54520. | SERVICES-CONTRACT             | \$0.00             | \$4,457.08          | \$10,000.00         | \$7,641.16         | \$0.00             | (\$10,000.00)        | -100%    |
|                          | <b>TOTAL SERVICES</b>         | <b>\$0.00</b>      | <b>\$4,457.08</b>   | <b>\$10,000.00</b>  | <b>\$7,641.16</b>  | <b>\$0.00</b>      | <b>(\$10,000.00)</b> |          |
| 024.400.3804.0000.56007. | OTHER-EQUIPMENT               | \$0.00             | \$180,334.09        | \$17,813.00         | \$17,638.46        | \$0.00             | (\$17,813.00)        | -100%    |
|                          | <b>TOTAL OTHER</b>            | <b>\$0.00</b>      | <b>\$180,334.09</b> | <b>\$17,813.00</b>  | <b>\$17,638.46</b> | <b>\$0.00</b>      | <b>(\$17,813.00)</b> |          |
| 024.400.3804.0000.57006. | CAPITAL-BUILDING IMPROVEMENT  | \$66,679.62        | \$61,387.22         | \$4,234.00          | \$0.00             | \$0.00             | (\$4,234.00)         | -100%    |
|                          | <b>TOTAL CAPITAL</b>          | <b>\$66,679.62</b> | <b>\$61,387.22</b>  | <b>\$4,234.00</b>   | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>(\$4,234.00)</b>  |          |
|                          | <b>TOTAL EXPENSE</b>          | <b>\$73,604.35</b> | <b>\$255,930.45</b> | <b>\$39,234.00</b>  | <b>\$27,730.16</b> | <b>\$0.00</b>      | <b>(\$39,234.00)</b> |          |

## Capital Outlay- APD DWI/STEP

| Account                  | Account Description                  | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget  | 2025 Actuals        | 2026 Prelim Budget | \$ Change            | % Change |
|--------------------------|--------------------------------------|---------------------|---------------------|----------------------|---------------------|--------------------|----------------------|----------|
| 024.400.4604.0000.40702. | GRANTS-STATE                         | \$0.00              | (\$746.39)          | \$0.00               | \$0.00              | \$0.00             | \$0.00               | **       |
|                          | <b>TOTAL GRANTS</b>                  | <b>\$0.00</b>       | <b>(\$746.39)</b>   | <b>\$0.00</b>        | <b>\$0.00</b>       | <b>\$0.00</b>      | <b>\$0.00</b>        |          |
|                          |                                      |                     |                     |                      |                     |                    | \$0.00               |          |
| 024.400.4604.0000.53018. | SUPPLIES-PROGRAM                     | (\$472.50)          | \$0.00              | \$0.00               | \$0.00              | \$0.00             | \$0.00               | **       |
|                          | <b>TOTAL SUPPLIES</b>                | <b>(\$472.50)</b>   | <b>\$0.00</b>       | <b>\$0.00</b>        | <b>\$0.00</b>       | <b>\$0.00</b>      | <b>\$0.00</b>        |          |
|                          |                                      |                     |                     |                      |                     |                    |                      |          |
| Account                  | Account Description                  | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget  | 2025 Actuals        | 2026 Prelim Budget | \$ Change            | % Change |
| 024.400.4642.0000.40701. | GRANTS-FEDERAL                       | (\$650.20)          | \$0.00              | (\$8,272.00)         | (\$4,098.74)        | \$0.00             | (\$8,272.00)         | -100%    |
| 024.400.4642.0000.40702. | GRANTS-STATE                         | (\$1,898.16)        | (\$1,591.86)        | (\$6,839.00)         | (\$5,509.69)        | \$0.00             | (\$6,839.00)         | -100%    |
|                          | <b>TOTAL GRANTS</b>                  | <b>(\$2,548.36)</b> | <b>(\$1,591.86)</b> | <b>(\$15,111.00)</b> | <b>(\$9,608.43)</b> | <b>\$0.00</b>      | <b>(\$15,111.00)</b> |          |
|                          |                                      |                     |                     |                      |                     |                    | \$0.00               |          |
| 024.400.4642.0000.52004. | SALARIES-OVERTIME                    | \$2,867.95          | \$2,572.42          | \$15,111.00          | \$13,308.05         | \$0.00             | (\$15,111.00)        | -100%    |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$2,867.95</b>   | <b>\$2,572.42</b>   | <b>\$15,111.00</b>   | <b>\$13,308.05</b>  | <b>\$0.00</b>      | <b>(\$15,111.00)</b> |          |

## Capital Outlay-CDBG

| Account                  | Account Description      | 2023 Actuals          | 2024 Actuals            | 2025 Revised Budget   | 2025 Actuals         | 2026 Prelim Budget | \$ Change             | % Change  |
|--------------------------|--------------------------|-----------------------|-------------------------|-----------------------|----------------------|--------------------|-----------------------|-----------|
| 048.000.0000.0000.40709. | GRANTS-CDBG              | (\$149,550.52)        | (\$349,688.79)          | (\$32,825.00)         | (\$32,825.84)        | \$0.00             | (\$32,825.00)         | -100%     |
|                          | <b>TOTAL GRANTS</b>      | <b>(\$149,550.52)</b> | <b>(\$349,688.79)</b>   | <b>(\$32,825.00)</b>  | <b>(\$32,825.84)</b> | <b>\$0.00</b>      | <b>(\$32,825.00)</b>  | <b>**</b> |
|                          |                          |                       |                         |                       |                      |                    | \$0.00                |           |
| 048.000.0000.0000.49109. | TRAN FR (109) 2004 GRT   | (\$147,659.45)        | (\$899,835.50)          | (\$113,305.00)        | \$0.00               | \$0.00             | (\$113,305.00)        | -100%     |
| 048.000.0000.0000.49114. | TRAN FR (114) SIDEWALK   | \$0.00                | (\$148,168.00)          | \$0.00                | \$0.00               | \$0.00             | \$0.00                | **        |
|                          | <b>TOTAL TRANSFER IN</b> | <b>(\$147,659.45)</b> | <b>(\$1,048,003.50)</b> | <b>(\$113,305.00)</b> | <b>\$0.00</b>        | <b>\$0.00</b>      | <b>(\$113,305.00)</b> |           |
| 048.000.0000.0000.54520. | SERVICES-CONTRACT        | \$12,467.25           | \$77,689.35             | \$0.00                | \$0.00               | \$0.00             | \$0.00                | **        |
|                          | <b>TOTAL SERVICES</b>    | <b>\$12,467.25</b>    | <b>\$77,689.35</b>      | <b>\$0.00</b>         | <b>\$0.00</b>        | <b>\$0.00</b>      | <b>\$0.00</b>         |           |
| 048.000.0000.0000.57005. | CAPITAL-CONSTRUCTION     | \$53,893.91           | \$296,554.54            | \$113,351.00          | \$0.00               | \$0.00             | (\$113,351.00)        | -100%     |
| 048.000.0000.0000.57033. | CAPITAL-INFRASTRUCTURE   | \$255,229.70          | \$886,075.30            | \$0.00                | \$0.00               | \$0.00             | \$0.00                | **        |
|                          | <b>TOTAL CAPITAL</b>     | <b>\$309,123.61</b>   | <b>\$1,182,629.84</b>   | <b>\$113,351.00</b>   | <b>\$0.00</b>        | <b>\$0.00</b>      | <b>(\$113,351.00)</b> |           |
|                          | <b>TOTAL EXPENSE</b>     | <b>\$321,590.86</b>   | <b>\$1,260,319.19</b>   | <b>\$113,351.00</b>   | <b>\$0.00</b>        | <b>\$0.00</b>      | <b>(\$113,351.00)</b> |           |

## Capital Outlay- 1986 GRT

| Account                  | Account Description            | 2023 Actuals            | 2024 Actuals            | 2025 Revised Budget     | 2025 Actuals            | 2026 Prelim Budget      | \$ Change               | % Change |
|--------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------|
| 049.000.0000.0000.40112. | TAXES-GROSS RECEIPTS .2500%    | (\$2,350,997.82)        | (\$2,410,199.95)        | (\$2,309,634.00)        | (\$2,050,750.64)        | (\$2,357,679.00)        | \$48,045.00             | 2%       |
|                          | <b>TOTAL TAXES</b>             | <b>(\$2,350,997.82)</b> | <b>(\$2,410,199.95)</b> | <b>(\$2,309,634.00)</b> | <b>(\$2,050,750.64)</b> | <b>(\$2,357,679.00)</b> | <b>\$48,045.00</b>      |          |
| 049.000.0000.0000.40612. | MISC REVENUE-REIMBURSEMENTS    | \$0.00                  | \$0.00                  | \$0.00                  | (\$5,000.00)            | \$0.00                  | \$0.00                  | **       |
|                          | <b>TOTAL MISC REVENUE</b>      | <b>\$0.00</b>           | <b>\$0.00</b>           | <b>\$0.00</b>           | <b>(\$5,000.00)</b>     | <b>\$0.00</b>           | <b>\$0.00</b>           |          |
| 049.000.0000.0000.40801. | INVESTMENT INCOME              | (\$62,162.27)           | (\$112,519.68)          | (\$103,372.00)          | (\$144,162.69)          | (\$192,217.00)          | \$88,845.00             | 86%      |
|                          | <b>TOTAL INVESTMENT INCOME</b> | <b>(\$62,162.27)</b>    | <b>(\$112,519.68)</b>   | <b>(\$103,372.00)</b>   | <b>(\$144,162.69)</b>   | <b>(\$192,217.00)</b>   | <b>\$88,845.00</b>      |          |
|                          | <b>TOTAL REVENUES</b>          | <b>(\$2,413,160.09)</b> | <b>(\$2,522,719.63)</b> | <b>(\$2,413,006.00)</b> | <b>(\$2,199,913.33)</b> | <b>(\$2,549,896.00)</b> | <b>\$136,890.00</b>     |          |
| 049.000.0000.0000.54520. | SERVICES-CONTRACT              | \$11,280.35             | \$28,506.32             | \$217,601.00            | \$4,399.44              | \$270,000.00            | (\$52,399.00)           | 24%      |
|                          | <b>TOTAL SERVICES</b>          | <b>\$11,280.35</b>      | <b>\$28,506.32</b>      | <b>\$217,601.00</b>     | <b>\$4,399.44</b>       | <b>\$270,000.00</b>     | <b>(\$52,399.00)</b>    |          |
| 049.000.0000.0000.55504. | FEES-GRT ADMIN                 | \$41,029.12             | \$42,603.67             | \$40,794.00             | \$36,074.00             | \$41,217.00             | (\$423.00)              | 1%       |
|                          | <b>TOTAL FEES</b>              | <b>\$41,029.12</b>      | <b>\$42,603.67</b>      | <b>\$40,794.00</b>      | <b>\$36,074.00</b>      | <b>\$41,217.00</b>      | <b>(\$423.00)</b>       |          |
| 049.000.0000.0000.57001. | CAPITAL-PROPERTY ACQUISITION   | \$0.00                  | \$5,000.00              | \$0.00                  | \$0.00                  | \$0.00                  | \$0.00                  | **       |
| 049.000.0000.0000.57002. | CAPITAL-ENGINEERING            | \$324,291.96            | \$4,081.76              | \$100,203.00            | (\$19,993.06)           | \$0.00                  | \$100,203.00            | -100%    |
| 049.000.0000.0000.57022. | CAPITAL-WELL IMPROVEMENTS      | \$14,563.62             | \$56,816.53             | \$233,304.00            | \$157,210.20            | \$200,000.00            | \$33,304.00             | -14%     |
| 049.000.0000.0000.57031. | CAPITAL-ICIP                   | \$96,952.89             | \$55,119.80             | \$523,194.00            | (\$34,659.14)           | \$0.00                  | \$523,194.00            | -100%    |
|                          | <b>TOTAL CAPITAL</b>           | <b>\$435,808.47</b>     | <b>\$121,018.09</b>     | <b>\$856,701.00</b>     | <b>\$102,558.00</b>     | <b>\$200,000.00</b>     | <b>\$656,701.00</b>     |          |
| 049.000.0000.0000.59011. | TRAN TO (11) GENERAL OP        | \$0.00                  | \$0.00                  | \$2,127,518.00          | \$0.00                  | \$0.00                  | (\$2,127,518.00)        | -100%    |
| 049.000.0000.0000.59024. | TRAN TO (24) CAPITAL IMP       | \$0.00                  | \$0.00                  | \$55,111.00             | \$0.00                  | \$0.00                  | (\$55,111.00)           | -100%    |
| 049.000.0000.0000.59054. | TRAN TO (54) RO/STAKETANK      | \$5,791.51              | \$0.00                  | \$9,430.00              | \$0.00                  | \$0.00                  | (\$9,430.00)            | -100%    |
| 049.000.0000.0000.59063. | TRAN TO (63) ENGINEERING       | \$10,732.65             | \$26,465.94             | \$0.00                  | \$0.00                  | \$0.00                  | \$0.00                  | **       |
| 049.000.0000.0000.59081. | TRAN TO (81) WATER/SEWER       | \$1,486,195.99          | \$15,452.81             | \$1,534,595.00          | \$0.00                  | \$0.00                  | (\$1,534,595.00)        | -100%    |
| 049.000.0000.0000.59082. | TRAN TO (82) JT W/S P&I        | \$946,001.83            | \$960,133.72            | \$536,804.00            | \$765,879.35            | \$536,807.00            | \$3.00                  | 0%       |
|                          | <b>TOTAL TRANSFER OUT</b>      | <b>\$2,448,721.98</b>   | <b>\$1,002,052.47</b>   | <b>\$4,263,458.00</b>   | <b>\$765,879.35</b>     | <b>\$536,807.00</b>     | <b>(\$3,726,651.00)</b> |          |
|                          | <b>TOTAL EXPENSE</b>           | <b>\$2,936,839.92</b>   | <b>\$1,194,180.55</b>   | <b>\$5,378,554.00</b>   | <b>\$908,910.79</b>     | <b>\$1,048,024.00</b>   | <b>(\$3,122,772.00)</b> |          |

Capital Outlay-Reverse Osmosis Plant

| Account                  | Account Description  | 2023 Actuals | 2024 Actuals | 2025 Revised Budget | 2025 Actuals | 2026 Prelim Budget | \$ Change    | % Change |
|--------------------------|----------------------|--------------|--------------|---------------------|--------------|--------------------|--------------|----------|
| 054.000.0000.0000.49049. | TRAN FR (49) '86 GRT | (\$5,791.51) | \$0.00       | (\$9,430.00)        | \$0.00       | \$0.00             | (\$9,430.00) | -100%    |
| TOTAL TRANSFER IN        |                      | (\$5,791.51) | \$0.00       | (\$9,430.00)        | \$0.00       | \$0.00             | (\$9,430.00) |          |
|                          |                      |              |              |                     |              | \$0.00             |              |          |
| 054.000.0000.0000.57028. | CAPITAL-DESAL PLANT  | \$5,791.51   | \$1,017.28   | \$9,430.00          | \$0.00       | \$0.00             | (\$9,430.00) | -100%    |
| TOTAL CAPITAL            |                      | \$5,791.51   | \$1,017.28   | \$9,430.00          | \$0.00       | \$0.00             | (\$9,430.00) |          |

## Capital Outlay-Flood Control

| Account                  | Account Description       | 2023 Actuals         | 2024 Actuals      | 2025 Revised Budget   | 2025 Actuals        | 2026 Prelim Budget | \$ Change             | % Change |
|--------------------------|---------------------------|----------------------|-------------------|-----------------------|---------------------|--------------------|-----------------------|----------|
| 056.000.0000.0000.40802. | INTEREST-NMFA             | (\$0.14)             | \$7.55            | \$0.00                | \$0.00              | \$0.00             | \$0.00                | **       |
|                          | <b>TOTAL INTREST</b>      | <b>(\$0.14)</b>      | <b>\$7.55</b>     | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$0.00</b>      | <b>\$0.00</b>         |          |
| 056.000.0000.0000.49109. | TRAN FR (109) 2004 GRT    | (\$97,369.87)        | \$0.00            | (\$264,793.00)        | (\$4,610.58)        | \$0.00             | (\$264,793.00)        | -100%    |
|                          | <b>TOTAL TRANSFER IN</b>  | <b>(\$97,369.87)</b> | <b>\$0.00</b>     | <b>(\$264,793.00)</b> | <b>(\$4,610.58)</b> | <b>\$0.00</b>      | <b>(\$264,793.00)</b> |          |
|                          | <b>TOTAL REVENUES</b>     | <b>(\$97,370.01)</b> | <b>\$7.55</b>     | <b>(\$264,793.00)</b> | <b>(\$4,610.58)</b> | <b>\$0.00</b>      | <b>(\$264,793.00)</b> |          |
| 056.000.0000.0000.57002. | CAPITAL-ENGINEERING       | \$97,471.06          | \$0.00            | \$264,793.00          | \$0.00              | \$0.00             | (\$264,793.00)        | -100%    |
| 056.000.0000.0000.57003. | CAPITAL-CONTRACT SERVICES | \$0.00               | \$4,610.58        | \$0.00                | \$0.00              | \$0.00             | \$0.00                | **       |
|                          | <b>TOTAL CAPITAL</b>      | <b>\$97,471.06</b>   | <b>\$4,610.58</b> | <b>\$264,793.00</b>   | <b>\$0.00</b>       | <b>\$0.00</b>      | <b>(\$264,793.00)</b> |          |

## Capital Outlay-1991 GRT

| Account                  | Account Description            | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals          | 2026 Prelim Budget    | \$ Change           | % Change |
|--------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|----------|
| 061.000.0000.0000.40114. | TAXES-GROSS RECEIPTS .0625%    | (\$587,749.46)        | (\$618,299.99)        | (\$577,409.00)        | (\$512,687.65)        | (\$589,420.00)        | \$12,011.00         | 2%       |
|                          | <b>TOTAL TAXES</b>             | <b>(\$587,749.46)</b> | <b>(\$618,299.99)</b> | <b>(\$577,409.00)</b> | <b>(\$512,687.65)</b> | <b>(\$589,420.00)</b> | <b>\$12,011.00</b>  |          |
| 061.000.0000.0000.40801. | INVESTMENT INCOME              | (\$16,065.96)         | (\$40,377.43)         | (\$37,723.00)         | (\$56,727.68)         | (\$75,637.00)         | \$37,914.00         | 101%     |
|                          | <b>TOTAL INVESTMENT INCOME</b> | <b>(\$16,065.96)</b>  | <b>(\$40,377.43)</b>  | <b>(\$37,723.00)</b>  | <b>(\$56,727.68)</b>  | <b>(\$75,637.00)</b>  | <b>\$37,914.00</b>  |          |
|                          | <b>TOTAL REVENUES</b>          | <b>(\$603,815.42)</b> | <b>(\$658,677.42)</b> | <b>(\$615,132.00)</b> | <b>(\$569,415.33)</b> | <b>(\$665,057.00)</b> | <b>\$49,925.00</b>  |          |
| 061.000.0000.0000.55504. | FEES-GRT ADMIN                 | \$10,257.28           | \$10,650.92           | \$10,199.00           | \$9,018.49            | \$10,305.00           | \$106.00            | 1%       |
|                          | <b>TOTAL FEES</b>              | <b>\$10,257.28</b>    | <b>\$10,650.92</b>    | <b>\$10,199.00</b>    | <b>\$9,018.49</b>     | <b>\$10,305.00</b>    | <b>\$106.00</b>     |          |
| 061.000.0000.0000.59063. | TRAN TO (63) ENGINEERING       | \$26,693.54           | \$0.00                | \$591,484.00          | \$180,207.53          | \$1,115,573.00        | \$524,089.00        | 89%      |
| 061.000.0000.0000.59081. | TRAN TO (81) WATER/SEWER       | \$0.00                | \$101,655.18          | \$148,345.00          | \$2,104.73            | \$0.00                | (\$148,345.00)      | -100%    |
|                          | <b>TOTAL TRANSFER OUT</b>      | <b>\$26,693.54</b>    | <b>\$101,655.18</b>   | <b>\$739,829.00</b>   | <b>\$182,312.26</b>   | <b>\$1,115,573.00</b> | <b>\$375,744.00</b> |          |
|                          | <b>TOTAL EXPENSE</b>           | <b>\$36,950.82</b>    | <b>\$112,306.10</b>   | <b>\$750,028.00</b>   | <b>\$191,330.75</b>   | <b>\$1,125,878.00</b> | <b>\$375,850.00</b> |          |

## Capital Outlay-Economic Development

| Account                  | Account Description                  | 2023 Actuals            | 2024 Actuals            | 2025 Revised Budget     | 2025 Actuals            | 2026 Prelim Budget   | \$ Change               | % Change |
|--------------------------|--------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------|-------------------------|----------|
| 105.000.0000.0000.40113. | TAXES-GROSS RECEIPTS .1250%          | (\$1,175,498.93)        | (\$1,236,600.00)        | (\$1,154,817.00)        | (\$1,025,375.33)        | \$0.00               | (\$1,154,817.00)        | -100%    |
|                          | <b>TOTAL TAXES</b>                   | <b>(\$1,175,498.93)</b> | <b>(\$1,236,600.00)</b> | <b>(\$1,154,817.00)</b> | <b>(\$1,025,375.33)</b> | <b>\$0.00</b>        | <b>(\$1,154,817.00)</b> |          |
| 105.000.0000.0000.40451. | USER FEES-BUILDING RENTAL            | (\$20,000.00)           | \$0.00                  | \$0.00                  | \$0.00                  | \$0.00               | \$0.00                  | **       |
|                          | <b>TOTAL USER FEES</b>               | <b>(\$20,000.00)</b>    | <b>\$0.00</b>           | <b>\$0.00</b>           | <b>\$0.00</b>           | <b>\$0.00</b>        | <b>\$0.00</b>           |          |
| 105.000.0000.0000.40612. | MISC REVENUE-REIMBURSEMENTS          | \$0.00                  | \$0.00                  | \$0.00                  | (\$834.62)              | \$0.00               | \$0.00                  | **       |
|                          | <b>TOTAL MISC REVENUE</b>            | <b>\$0.00</b>           | <b>\$0.00</b>           | <b>\$0.00</b>           | <b>(\$834.62)</b>       | <b>\$0.00</b>        | <b>\$0.00</b>           |          |
| 105.000.0000.0000.40801. | INVESTMENT INCOME                    | (\$88,604.89)           | (\$155,902.93)          | (\$152,346.00)          | (\$170,343.05)          | (\$50,000.00)        | (\$102,346.00)          | -67%     |
|                          | <b>TOTAL INVESTMENT INCOME</b>       | <b>(\$88,604.89)</b>    | <b>(\$155,902.93)</b>   | <b>(\$152,346.00)</b>   | <b>(\$170,343.05)</b>   | <b>(\$50,000.00)</b> | <b>(\$102,346.00)</b>   |          |
|                          | <b>TOTAL REVENUES</b>                | <b>(\$1,284,103.82)</b> | <b>(\$1,392,502.93)</b> | <b>(\$1,307,163.00)</b> | <b>(\$1,196,553.00)</b> | <b>(\$50,000.00)</b> | <b>(\$1,257,163.00)</b> |          |
| 105.000.0000.0000.59012. | TRAN TO (12) INTERNAL SVC            | \$0.00                  | \$0.00                  | \$880.00                | \$733.30                | \$0.00               | (\$880.00)              | -100%    |
| 105.000.0000.0000.59127. | TRAN TO (127) QOL CAPITAL            | \$0.00                  | \$0.00                  | \$4,000,000.00          | \$0.00                  | \$0.00               | (\$4,000,000.00)        | -100%    |
|                          | <b>TOTAL TRANSFER OUT</b>            | <b>\$0.00</b>           | <b>\$0.00</b>           | <b>\$4,000,880.00</b>   | <b>\$733.30</b>         | <b>\$0.00</b>        | <b>(\$4,000,880.00)</b> |          |
| 105.000.0000.0000.55504. | FEES-GRT ADMIN                       | \$20,514.57             | \$21,301.85             | \$20,397.00             | \$18,037.00             | \$0.00               | (\$20,397.00)           | -100%    |
|                          | <b>TOTAL FEES</b>                    | <b>\$20,514.57</b>      | <b>\$21,301.85</b>      | <b>\$20,397.00</b>      | <b>\$18,037.00</b>      | <b>\$0.00</b>        | <b>(\$20,397.00)</b>    |          |
| 105.800.0407.0000.52001. | SALARIES-SUPERVISORY                 | \$0.00                  | \$45,682.83             | \$64,568.00             | \$51,336.53             | \$0.00               | (\$64,568.00)           | -100%    |
| 105.800.0407.0000.52010. | BENEFITS-RETIREMENT                  | \$0.00                  | \$7,035.18              | \$10,256.00             | \$8,151.96              | \$0.00               | (\$10,256.00)           | -100%    |
| 105.800.0407.0000.52011. | BENEFITS-DEFERRED COMP               | \$0.00                  | \$2,860.98              | \$4,362.00              | \$3,525.04              | \$0.00               | (\$4,362.00)            | -100%    |
| 105.800.0407.0000.52012. | BENEFITS-RETIREE HEALTH              | \$0.00                  | \$913.70                | \$1,292.00              | \$1,026.81              | \$0.00               | (\$1,292.00)            | -100%    |
| 105.800.0407.0000.52015. | BENEFITS-FICA                        | \$0.00                  | \$4,123.06              | \$5,501.00              | \$4,373.72              | \$0.00               | (\$5,501.00)            | -100%    |
| 105.800.0407.0000.52020. | PTO CONVERSION                       | \$0.00                  | \$3,285.48              | \$0.00                  | \$0.00                  | \$0.00               | \$0.00                  | **       |
| 105.800.0407.0000.52025. | BENEFIT-GROUP HEALTH                 | \$0.00                  | \$5,222.28              | \$7,649.00              | \$6,344.78              | \$0.00               | (\$7,649.00)            | -100%    |
| 105.800.0407.0000.52030. | BENEFITS-WORKER'S COMP               | \$0.00                  | \$156.21                | \$236.00                | \$186.26                | \$0.00               | (\$236.00)              | -100%    |
| 105.800.0407.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$0.00                  | \$3.45                  | \$5.00                  | \$3.45                  | \$0.00               | (\$5.00)                | -100%    |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$0.00</b>           | <b>\$69,283.17</b>      | <b>\$93,869.00</b>      | <b>\$74,948.55</b>      | <b>\$0.00</b>        | <b>(\$93,869.00)</b>    |          |
| 105.800.0407.0000.54508. | SERVICES-MARKETING                   | \$0.00                  | \$0.00                  | \$50,000.00             | \$25,000.00             | \$50,000.00          | \$0.00                  | 0%       |
|                          | <b>TOTAL SERVICES</b>                | <b>\$0.00</b>           | <b>\$0.00</b>           | <b>\$50,000.00</b>      | <b>\$25,000.00</b>      | <b>\$50,000.00</b>   | <b>\$0.00</b>           |          |
| 105.800.0407.0000.56009. | OTHER-COMPUTER SOFTWARE              | \$0.00                  | \$22,000.00             | \$23,100.00             | \$23,100.00             | \$25,000.00          | \$1,900.00              | 8%       |
| 105.800.0407.0000.56027. | OTHER-ECONOMIC DEVELOPMENT           | \$0.00                  | \$990,600.00            | \$0.00                  | \$0.00                  | \$0.00               | \$0.00                  | **       |
|                          | <b>TOTAL OTHER</b>                   | <b>\$0.00</b>           | <b>\$1,012,600.00</b>   | <b>\$23,100.00</b>      | <b>\$23,100.00</b>      | <b>\$25,000.00</b>   | <b>\$1,900.00</b>       |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$20,514.57</b>      | <b>\$1,103,185.02</b>   | <b>\$4,188,246.00</b>   | <b>\$141,818.85</b>     | <b>\$75,000.00</b>   | <b>(\$4,113,246.00)</b> |          |

## Capital Outlay-Street Capital

| Account                  | Account Description            | 2023 Actuals            | 2024 Actuals            | 2025 Revised Budget     | 2025 Actuals            | 2026 Prelim Budget      | \$ Change                | % Change |
|--------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|----------|
| 109.000.0000.0000.40112. | TAXES-GROSS RECEIPTS .2500%    | (\$2,350,997.82)        | (\$2,473,199.95)        | (\$2,309,634.00)        | (\$2,050,750.64)        | (\$2,357,679.00)        | \$48,045.00              | 2%       |
| 109.500.9003.0000.40112. | TAXES-GROSS RECEIPTS .2500%    | (\$2,350,997.82)        | (\$2,473,199.95)        | (\$2,309,634.00)        | (\$2,050,750.64)        | (\$2,357,679.00)        | \$48,045.00              | 2%       |
|                          | <b>TOTAL TAXES</b>             | <b>(\$4,701,995.64)</b> | <b>(\$4,946,399.90)</b> | <b>(\$4,619,268.00)</b> | <b>(\$4,101,501.28)</b> | <b>(\$4,715,358.00)</b> | <b>\$96,090.00</b>       |          |
| 109.000.0000.0000.40801. | INVESTMENT INCOME              | (\$221,791.14)          | (\$372,282.37)          | (\$352,764.00)          | (\$424,851.65)          | (\$566,469.00)          | \$213,705.00             | 61%      |
|                          | <b>TOTAL INVESTMENT INCOME</b> | <b>(\$221,791.14)</b>   | <b>(\$372,282.37)</b>   | <b>(\$352,764.00)</b>   | <b>(\$424,851.65)</b>   | <b>(\$566,469.00)</b>   | <b>\$213,705.00</b>      |          |
|                          | <b>TOTAL REVENUE</b>           | <b>(\$4,923,786.78)</b> | <b>(\$5,318,682.27)</b> | <b>(\$4,972,032.00)</b> | <b>(\$4,526,352.93)</b> | <b>(\$5,281,827.00)</b> | <b>\$309,795.00</b>      |          |
| 109.000.0000.0000.55504. | FEES-GRT ADMIN                 | \$41,029.12             | \$42,603.67             | \$40,794.00             | \$36,074.00             | \$41,217.00             | \$423.00                 | 1%       |
| 109.500.9003.0000.55504. | FEES-GRT ADMIN                 | \$41,029.12             | \$42,603.67             | \$40,794.00             | \$36,074.00             | \$41,217.00             | \$423.00                 | 1%       |
|                          | <b>TOTAL FEES</b>              | <b>\$82,058.24</b>      | <b>\$85,207.34</b>      | <b>\$81,588.00</b>      | <b>\$72,148.00</b>      | <b>\$82,434.00</b>      | <b>\$846.00</b>          |          |
| 109.000.0000.0000.59024. | TRAN TO (24) CAPITAL IMP       | \$0.00                  | \$41,085.95             | \$612,601.00            | \$15,291.81             | \$0.00                  | (\$612,601.00)           | -100%    |
| 109.000.0000.0000.59044. | TRAN TO (44) TRANSPRT          | \$330,447.50            | \$313,180.72            | \$298,337.00            | \$0.00                  | \$0.00                  | (\$298,337.00)           | -100%    |
| 109.000.0000.0000.59048. | TRAN TO (48) CDBG              | \$147,659.45            | \$899,835.50            | \$113,305.00            | \$0.00                  | \$0.00                  | (\$113,305.00)           | -100%    |
| 109.000.0000.0000.59056. | TRAN TO (56) FLOOD CTRL        | \$97,369.87             | \$0.00                  | \$264,793.00            | \$4,610.58              | \$0.00                  | (\$264,793.00)           | -100%    |
| 109.000.0000.0000.59059. | TRAN TO (59) GRT P&I           | \$1,012,908.80          | \$1,004,837.40          | \$1,014,394.00          | \$0.00                  | \$1,004,280.00          | (\$10,114.00)            | -1%      |
| 109.000.0000.0000.59063. | TRAN TO (63) ENGINEERING       | \$29,423.07             | \$82,084.16             | \$0.00                  | \$0.00                  | \$0.00                  | \$0.00                   | **       |
|                          | <b>TOTAL TRANSFER OUT</b>      | <b>\$1,617,808.69</b>   | <b>\$2,341,023.73</b>   | <b>\$2,303,430.00</b>   | <b>\$19,902.39</b>      | <b>\$1,004,280.00</b>   | <b>(\$1,299,150.00)</b>  |          |
| 109.500.9003.0000.54520. | SERVICES-CONTRACT              | \$99,900.00             | \$0.00                  | \$44,563.00             | \$0.00                  | \$0.00                  | (\$44,563.00)            | -100%    |
| 109.500.9003.0000.54523. | SERVICES-ENGINEERING           | \$277,965.17            | \$98,349.91             | \$398,221.00            | (\$11,002.14)           | \$0.00                  | (\$398,221.00)           | -100%    |
|                          | <b>TOTAL SERVICES</b>          | <b>\$377,865.17</b>     | <b>\$98,349.91</b>      | <b>\$442,784.00</b>     | <b>(\$11,002.14)</b>    | <b>\$0.00</b>           | <b>(\$442,784.00)</b>    |          |
| 109.500.9003.0000.57001. | CAPITAL-PROPERTY ACQUISITION   | \$48,148.00             | \$0.00                  | \$0.00                  | \$0.00                  | \$0.00                  | \$0.00                   | **       |
| 109.500.9003.0000.57002. | CAPITAL-ENGINEERING            | \$0.00                  | \$0.00                  | \$763,760.00            | \$115,362.98            | \$0.00                  | (\$763,760.00)           | -100%    |
| 109.500.9003.0000.57018. | CAPITAL-STREET                 | \$1,634,386.49          | \$650,344.65            | \$8,061,055.00          | \$1,725,207.47          | \$0.00                  | (\$8,061,055.00)         | -100%    |
|                          | <b>TOTAL CAPITAL</b>           | <b>\$1,682,534.49</b>   | <b>\$650,344.65</b>     | <b>\$8,824,815.00</b>   | <b>\$1,840,570.45</b>   | <b>\$0.00</b>           | <b>(\$8,824,815.00)</b>  |          |
|                          | <b>TOTAL EXPENSE</b>           | <b>\$3,760,266.59</b>   | <b>\$3,174,925.63</b>   | <b>\$11,652,617.00</b>  | <b>\$1,921,618.70</b>   | <b>\$1,086,714.00</b>   | <b>(\$10,565,903.00)</b> |          |

Capital Outlay-Sidewalk Revolving

| Account                  | Account Description | 2023 Actuals | 2024 Actuals | 2025 Revised Budget | 2025 Actuals | 2026 Prelim Budget | \$ Change | % Change |
|--------------------------|---------------------|--------------|--------------|---------------------|--------------|--------------------|-----------|----------|
| 114.000.0000.0000.40801. | INVESTMENT INCOME   | (\$2,214.45) | (\$2,669.24) | \$0.00              | \$0.00       | \$0.00             | \$0.00    | **       |
| TOTAL INVESTMENT INCOME  |                     | (\$2,214.45) | (\$2,669.24) | \$0.00              | \$0.00       | \$0.00             | \$0.00    |          |
|                          |                     |              |              |                     |              |                    | \$0.00    |          |
| 114.000.0000.0000.59048. | TRAN TO (48) CDBG   | \$0.00       | \$148,168.00 | \$0.00              | \$0.00       | \$0.00             | \$0.00    | **       |
| TOTAL TRANSFER OUT       |                     | \$0.00       | \$148,168.00 | \$0.00              | \$0.00       | \$0.00             | \$0.00    |          |

## Capital Outlay-Quality of Life Bond

| Account                  | Account Description            | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change             | % Change |
|--------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------|
| 119.000.0000.0000.40609. | MISC REVENUE-COLLECTIONS       | (\$4,719.88)        | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00                | **       |
|                          | <b>TOTAL MISC REVENUE</b>      | <b>(\$4,719.88)</b> | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>         |          |
| 119.000.0000.0000.40801. | INVESTMENT INCOME              | (\$3,965.94)        | (\$3,368.25)        | (\$3,691.00)        | (\$2,551.01)        | (\$3,401.00)        | (\$290.00)            | -8%      |
|                          | <b>TOTAL INVESTMENT INCOME</b> | <b>(\$3,965.94)</b> | <b>(\$3,368.25)</b> | <b>(\$3,691.00)</b> | <b>(\$2,551.01)</b> | <b>(\$3,401.00)</b> | <b>(\$290.00)</b>     |          |
| 119.000.0000.0000.40802. | INTEREST-NMFA                  | \$0.00              | \$2.03              | \$0.00              | \$0.00              | \$0.00              | \$0.00                | **       |
|                          | <b>TOTAL INTEREST</b>          | <b>\$0.00</b>       | <b>\$2.03</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>         |          |
|                          | <b>TOTAL REVENUE</b>           | <b>(\$8,685.82)</b> | <b>(\$3,366.22)</b> | <b>(\$3,691.00)</b> | <b>(\$2,551.01)</b> | <b>(\$3,401.00)</b> | <b>(\$290.00)</b>     |          |
| 119.000.0000.0000.57004. | CAPITAL-SITE IMPROVEMENT       | \$190,163.60        | \$72,716.22         | \$91,832.00         | \$0.00              | \$0.00              | (\$91,832.00)         | -100%    |
| 119.000.0000.0000.57006. | CAPITAL-BUILDING IMPROVEMENT   | \$17,932.92         | \$0.00              | \$21,474.00         | \$0.00              | \$0.00              | (\$21,474.00)         | -100%    |
|                          | <b>TOTAL CAPITAL</b>           | <b>\$208,096.52</b> | <b>\$72,716.22</b>  | <b>\$113,306.00</b> | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>(\$113,306.00)</b> |          |

Capital Outlay-GO Bond/Fun Center

| Account                  | Account Description     | 2023 Actuals | 2024 Actuals | 2025 Revised Budget | 2025 Actuals | 2026 Prelim Budget | \$ Change | % Change |
|--------------------------|-------------------------|--------------|--------------|---------------------|--------------|--------------------|-----------|----------|
| 121.000.0000.0000.40801. | INVESTMENT INCOME       | (\$1,390.17) | (\$2,106.29) | (\$2,091.00)        | (\$2,271.21) | (\$3,029.00)       | \$938.00  | 45%      |
|                          | TOTAL INVESTMENT INCOME | (\$1,390.17) | (\$2,106.29) | (\$2,091.00)        | (\$2,271.21) | (\$3,029.00)       | \$938.00  |          |
|                          |                         |              |              |                     |              |                    |           |          |

Capital Outlay-GO Bond Streets

| Account                  | Account Description | 2023 Actuals | 2024 Actuals | 2025 Revised Budget | 2025 Actuals | 2026 Prelim Budget | \$ Change  | % Change |
|--------------------------|---------------------|--------------|--------------|---------------------|--------------|--------------------|------------|----------|
| 122.000.0000.0000.40801. | INVESTMENT INCOME   | (\$2,694.05) | (\$4,081.78) | (\$4,053.00)        | (\$4,401.51) | (\$5,869.00)       | \$1,816.00 | 45%      |
| TOTAL INVESTMENT INCOME  |                     | (\$2,694.05) | (\$4,081.78) | (\$4,053.00)        | (\$4,401.51) | (\$5,869.00)       | \$1,816.00 |          |

## Capital Outlay-American Rescue Plan Act

| Account                  | Account Description            | 2023 Actuals            | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals          | 2026 Prelim Budget    | \$ Change               | % Change |
|--------------------------|--------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|----------|
| 124.000.0000.0000.40701. | GRANTS-FEDERAL                 | (\$3,952,892.00)        | \$3,218,877.00        | \$0.00                | \$0.00                | \$0.00                | \$0.00                  | **       |
|                          | <b>TOTAL GRANTS</b>            | <b>(\$3,952,892.00)</b> | <b>\$3,218,877.00</b> | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>           |          |
| 124.000.0000.0000.40801. | INVESTMENT INCOME              | (\$107,118.73)          | (\$161,094.07)        | (\$159,951.00)        | (\$123,920.96)        | (\$165,228.00)        | \$5,277.00              | 3%       |
|                          | <b>TOTAL INVESTMENT INCOME</b> | <b>(\$107,118.73)</b>   | <b>(\$161,094.07)</b> | <b>(\$159,951.00)</b> | <b>(\$123,920.96)</b> | <b>(\$165,228.00)</b> | <b>\$5,277.00</b>       |          |
|                          | <b>TOTAL REVENUE</b>           | <b>(\$4,060,010.73)</b> | <b>\$3,057,782.93</b> | <b>(\$159,951.00)</b> | <b>(\$123,920.96)</b> | <b>(\$165,228.00)</b> | <b>\$5,277.00</b>       |          |
| 124.000.0000.0000.54522. | SERVICES-UTILITY ASSISTANCE    | \$35,655.07             | \$18,164.67           | \$0.00                | \$0.00                | \$0.00                | \$0.00                  | **       |
|                          | <b>TOTAL SERVICES</b>          | <b>\$35,655.07</b>      | <b>\$18,164.67</b>    | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>           |          |
| 124.000.0000.0000.57008. | CAPITAL-COMMUNICATIONS         | \$89,323.15             | \$161,150.50          | \$3,505,776.00        | \$963,158.69          | \$0.00                | (\$3,505,776.00)        | -100%    |
| 124.000.0000.0000.57017. | CAPITAL-IRRIGATION             | \$579,037.49            | \$21,428.29           | \$0.00                | \$0.00                | \$0.00                | \$0.00                  | **       |
| 124.000.0000.0000.57027. | CAPITAL-TANK IMPROVEMENTS      | \$30,000.00             | \$1,681,915.54        | \$1,756,303.00        | \$6.46                | \$0.00                | (\$1,756,303.00)        | -100%    |
|                          | <b>TOTAL CAPITAL</b>           | <b>\$698,360.64</b>     | <b>\$1,864,494.33</b> | <b>\$5,262,079.00</b> | <b>\$963,165.15</b>   | <b>\$0.00</b>         | <b>(\$5,262,079.00)</b> |          |
| 124.000.0000.0000.59081. | TRAN TO (81) WATER/SEWER       | \$88,935.03             | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                  | **       |
|                          | <b>TOTAL TRANSFER OUT</b>      | <b>\$88,935.03</b>      | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>           |          |
|                          | <b>TOTAL EXPENSE</b>           | <b>\$822,950.74</b>     | <b>\$1,882,659.00</b> | <b>\$5,262,079.00</b> | <b>\$963,165.15</b>   | <b>\$0.00</b>         | <b>\$0.00</b>           |          |

## Debt-General Obligation Bond

| Account                  | Account Description            | 2023 Actuals            | 2024 Actuals            | 2025 Revised Budget     | 2025 Actuals          | 2026 Prelim Budget      | \$ Change          | % Change      |
|--------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|-----------------------|-------------------------|--------------------|---------------|
| 053.000.0000.0000.40101. | TAXES-CURRENT PROPERTY         | (\$1,183,692.85)        | (\$1,189,216.18)        | (\$1,196,689.00)        | (\$845,900.87)        | (\$1,269,127.00)        | \$72,438.00        | 6%            |
| 053.000.0000.0000.40102. | TAXES-DELINQUENT PROPERTY      | (\$28,354.58)           | (\$29,621.83)           | (\$28,924.00)           | (\$29,428.66)         | (\$28,924.00)           | \$0.00             | 0%            |
|                          | <b>TOTAL TAXES</b>             | <b>(\$1,212,047.43)</b> | <b>(\$1,218,838.01)</b> | <b>(\$1,225,613.00)</b> | <b>(\$875,329.53)</b> | <b>(\$1,298,051.00)</b> | <b>\$72,438.00</b> |               |
| 053.000.0000.0000.40801. | INVESTMENT INCOME              | \$0.00                  | (\$5,580.07)            | \$0.00                  | \$0.00                | \$0.00                  | \$0.00             | **            |
|                          | <b>TOTAL INVESTMENT INCOME</b> | <b>\$0.00</b>           | <b>(\$5,580.07)</b>     | <b>\$0.00</b>           | <b>\$0.00</b>         | <b>\$0.00</b>           | <b>\$0.00</b>      |               |
|                          | <b>TOTAL REVENUE</b>           | <b>(\$1,212,047.43)</b> | <b>(\$1,224,418.08)</b> | <b>(\$1,225,613.00)</b> | <b>(\$875,329.53)</b> | <b>(\$1,298,051.00)</b> | <b>\$72,438.00</b> |               |
| 053.000.0000.0000.56502. | DEBT-PRINCIPAL                 | \$655,000.00            | \$245,000.00            | \$775,000.00            | \$775,000.00          | \$835,000.00            | \$60,000.00        | 8%            |
| 053.000.0000.0000.56503. | DEBT-INTEREST                  | \$489,193.76            | \$468,243.76            | \$445,245.00            | \$445,243.76          | \$420,070.00            | (\$25,175.00)      | -6%           |
|                          | <b>TOTAL DEBT</b>              | <b>\$1,144,193.76</b>   | <b>\$713,243.76</b>     | <b>\$1,220,245.00</b>   | <b>\$1,220,243.76</b> | <b>\$1,255,070.00</b>   | <b>\$34,825.00</b> | <b>\$0.02</b> |
| 053.000.0000.0000.59081. | TRAN TO (81) WATER/SEWER       | \$0.00                  | \$470,000.00            | \$0.00                  | \$0.00                | \$0.00                  | \$0.00             | **            |
|                          | <b>TOTAL TRANSFER OUT</b>      | <b>\$0.00</b>           | <b>\$470,000.00</b>     | <b>\$0.00</b>           | <b>\$0.00</b>         | <b>\$0.00</b>           | <b>\$0.00</b>      |               |
|                          | <b>TOTAL EXPENSE</b>           | <b>\$1,144,193.76</b>   | <b>\$1,183,243.76</b>   | <b>\$1,220,245.00</b>   | <b>\$1,220,243.76</b> | <b>\$1,255,070.00</b>   | <b>\$34,825.00</b> |               |

## Debt- GRT Bond and Loans

| Account                  | Account Description     | 2023 Actuals            | 2024 Actuals            | 2025 Revised Budget     | 2025 Actuals          | 2026 Prelim Budget      | \$ Change          | % Change |
|--------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|-------------------------|--------------------|----------|
| 059.000.0000.0000.40802. | INTEREST-NMFA           | (\$11,761.35)           | (\$16,111.22)           | \$0.00                  | (\$67,752.84)         | \$0.00                  | \$0.00             | **       |
| <b>TOTAL INTREST</b>     |                         | <b>(\$11,761.35)</b>    | <b>(\$16,111.22)</b>    | <b>\$0.00</b>           | <b>(\$67,752.84)</b>  | <b>\$0.00</b>           | <b>\$0.00</b>      |          |
| 059.000.0000.0000.49011. | TRAN FR (11) GENERAL OP | \$0.00                  | \$0.00                  | \$0.00                  | \$0.00                | (\$84,720.00)           | \$84,720.00        | **       |
| 059.000.0000.0000.49042. | TRAN FR (42) '84 GRT    | (\$319,012.00)          | (\$270,501.50)          | (\$262,328.00)          | \$0.00                | (\$259,020.00)          | (\$3,308.00)       | -1%      |
| 059.000.0000.0000.49069. | TRAN FR (69) '94 GRT    | (\$1,075,092.90)        | (\$1,079,597.16)        | (\$1,080,120.00)        | (\$338,572.30)        | (\$1,079,648.00)        | (\$472.00)         | 0%       |
| 059.000.0000.0000.49109. | TRAN FR (109) 2004 GRT  | (\$1,012,908.80)        | (\$1,004,837.40)        | (\$1,014,394.00)        | \$0.00                | (\$1,004,280.00)        | (\$10,114.00)      | -1%      |
| <b>TOTAL TRANSFER IN</b> |                         | <b>(\$2,407,013.70)</b> | <b>(\$2,354,936.06)</b> | <b>(\$2,356,842.00)</b> | <b>(\$338,572.30)</b> | <b>(\$2,427,668.00)</b> | <b>\$70,826.00</b> |          |
| <b>TOTAL REVENUE</b>     |                         | <b>(\$2,418,775.05)</b> | <b>(\$2,371,047.28)</b> | <b>(\$2,356,842.00)</b> | <b>(\$406,325.14)</b> | <b>(\$2,427,668.00)</b> | <b>\$70,826.00</b> |          |
| 059.000.0000.0000.54520. | SERVICES-CONTRACT       | \$1,697.07              | \$1,699.03              | \$3,500.00              | \$0.00                | \$3,500.00              | \$0.00             | 0%       |
| <b>TOTAL SERVICES</b>    |                         | <b>\$1,697.07</b>       | <b>\$1,699.03</b>       | <b>\$3,500.00</b>       | <b>\$0.00</b>         | <b>\$3,500.00</b>       | <b>\$0.00</b>      |          |
| 059.000.0000.0000.56502. | DEBT-PRINCIPAL          | \$2,208,000.00          | \$2,172,000.00          | \$2,189,000.00          | \$0.00                | \$2,196,000.00          | \$7,000.00         | 0%       |
| 059.000.0000.0000.56503. | DEBT-INTEREST           | \$190,430.00            | \$175,073.10            | \$158,006.00            | \$79,001.40           | \$222,914.00            | \$64,908.00        | 41%      |
| 059.000.0000.0000.56504. | DEBT-FEES               | \$8,503.00              | \$7,398.00              | \$6,336.00              | \$3,166.50            | \$5,254.00              | (\$1,082.00)       | -17%     |
| <b>TOTAL DEBT</b>        |                         | <b>\$2,406,933.00</b>   | <b>\$2,354,471.10</b>   | <b>\$2,353,342.00</b>   | <b>\$82,167.90</b>    | <b>\$2,424,168.00</b>   | <b>\$70,826.00</b> |          |
| <b>TOTAL EXPENSE</b>     |                         | <b>\$2,408,630.07</b>   | <b>\$2,356,170.13</b>   | <b>\$2,356,842.00</b>   | <b>\$82,167.90</b>    | <b>\$2,427,668.00</b>   | <b>\$70,826.00</b> |          |

## Debt-Water/Sewer

| Account                  | Account Description            | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget     | 2025 Actuals          | 2026 Prelim Budget      | \$ Change             | % Change |
|--------------------------|--------------------------------|-----------------------|-----------------------|-------------------------|-----------------------|-------------------------|-----------------------|----------|
| 082.000.0000.0000.40801. | INVESTMENT INCOME              | (\$617.85)            | (\$744.73)            | (\$930.00)              | \$0.00                | \$0.00                  | (\$930.00)            | -100%    |
|                          | <b>TOTAL INVESTMENT INCOME</b> | <b>(\$617.85)</b>     | <b>(\$744.73)</b>     | <b>(\$930.00)</b>       | <b>\$0.00</b>         | <b>\$0.00</b>           | <b>(\$930.00)</b>     |          |
| 082.000.0000.0000.40802. | INTEREST-NMFA                  | (\$17,994.12)         | (\$28,379.14)         | \$0.00                  | (\$128,416.35)        | \$0.00                  | \$0.00                | **       |
|                          | <b>TOTAL INTEREST</b>          | <b>(\$17,994.12)</b>  | <b>(\$28,379.14)</b>  | <b>\$0.00</b>           | <b>(\$128,416.35)</b> | <b>\$0.00</b>           | <b>\$0.00</b>         |          |
| 082.000.0000.0000.49049. | TRAN FR (49) '86 GRT           | (\$946,001.83)        | (\$960,133.72)        | (\$536,804.00)          | (\$765,879.35)        | (\$536,807.00)          | \$3.00                | 0%       |
| 082.000.0000.0000.49081. | TRAN FR (81) WATER/SEWER       | \$743,083.85          | \$747,241.92          | (\$1,330,913.00)        | \$0.00                | (\$2,846,238.00)        | \$1,515,325.00        | 114%     |
|                          | <b>TOTAL TRANSFER IN</b>       | <b>(\$202,917.98)</b> | <b>(\$212,891.80)</b> | <b>(\$1,867,717.00)</b> | <b>(\$765,879.35)</b> | <b>(\$3,383,045.00)</b> | <b>\$1,515,328.00</b> |          |
|                          | <b>TOTAL REVENUE</b>           | <b>(\$221,529.95)</b> | <b>(\$242,015.67)</b> | <b>(\$1,868,647.00)</b> | <b>(\$894,295.70)</b> | <b>(\$3,383,045.00)</b> | <b>\$1,514,398.00</b> |          |
| 082.000.0000.0000.54520. | SERVICES-CONTRACT              | \$1,697.06            | \$1,691.16            | \$3,500.00              | \$0.00                | \$0.00                  | (\$3,500.00)          | -100%    |
|                          | <b>TOTAL SERVICES</b>          | <b>\$1,697.06</b>     | <b>\$1,691.16</b>     | <b>\$3,500.00</b>       | <b>\$0.00</b>         | <b>\$0.00</b>           | <b>(\$3,500.00)</b>   |          |
| 082.000.0000.0000.56502. | DEBT-PRINCIPAL                 | \$26,595.00           | \$26,849.00           | \$1,718,612.00          | \$307,917.92          | \$1,989,676.00          | \$271,064.00          | 16%      |
| 082.000.0000.0000.56503. | DEBT-INTEREST                  | \$146,643.61          | \$148,125.60          | \$133,684.00            | \$87,764.33           | \$1,383,257.00          | \$1,249,573.00        | 935%     |
| 082.000.0000.0000.56504. | DEBT-FEES                      | \$16,771.86           | \$14,017.91           | \$11,921.00             | \$8,580.11            | \$10,112.00             | (\$1,809.00)          | -15%     |
|                          | <b>TOTAL DEBT</b>              | <b>\$190,010.47</b>   | <b>\$188,992.51</b>   | <b>\$1,864,217.00</b>   | <b>\$404,262.36</b>   | <b>\$3,383,045.00</b>   | <b>\$1,518,828.00</b> |          |
| 082.000.0000.0000.59081. | TRAN TO (81) WATER/SEWER       | \$0.00                | \$23,900.00           | \$0.00                  | \$0.00                | \$0.00                  | \$0.00                | **       |
|                          | <b>TOTAL TRANSFER OUT</b>      | <b>\$0.00</b>         | <b>\$23,900.00</b>    | <b>\$0.00</b>           | <b>\$0.00</b>         | <b>\$0.00</b>           | <b>\$0.00</b>         |          |
|                          | <b>TOTAL EXPENSE</b>           | <b>\$191,707.53</b>   | <b>\$214,583.67</b>   | <b>\$1,867,717.00</b>   | <b>\$404,262.36</b>   | <b>\$3,383,045.00</b>   | <b>\$1,515,328.00</b> |          |

## Enterprise Funds-Water/Sewer Revenue

| Account                  | Account Description            | 2023 Actuals             | 2024 Actuals             | 2025 Revised Budget      | 2025 Actuals             | 2026 Prelim Budget       | \$ Change               | % Change |
|--------------------------|--------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|----------|
| 081.000.0000.0000.40241. | FEES-BACKFLOW CERT             | (\$120.00)               | (\$120.00)               | \$0.00                   | (\$30.00)                | \$0.00                   | \$0.00                  | **       |
| 081.000.0000.0000.40243. | FEES-INITIAL INSTALLATION      | \$0.00                   | \$0.00                   | \$0.00                   | (\$18,783.00)            | \$0.00                   | \$0.00                  | **       |
|                          | <b>TOTAL FEES</b>              | <b>(\$120.00)</b>        | <b>(\$120.00)</b>        | <b>\$0.00</b>            | <b>(\$18,813.00)</b>     | <b>\$0.00</b>            | <b>\$0.00</b>           |          |
| 081.000.0000.0000.40411. | USER FEES-RELEASE OF LIENS     | (\$7,400.00)             | (\$5,900.00)             | (\$7,600.00)             | (\$3,650.00)             | (\$5,100.00)             | (\$2,500.00)            | -33%     |
| 081.000.0000.0000.40412. | USER FEES-ADMINISTRATION       | (\$28,468.64)            | (\$25,883.57)            | (\$24,000.00)            | (\$32,479.78)            | (\$28,150.00)            | \$4,150.00              | 17%      |
| 081.000.0000.0000.40460. | USER FEES-WATER BASE RATES     | (\$2,944,824.59)         | (\$2,958,126.22)         | (\$3,712,029.00)         | (\$3,054,091.62)         | (\$4,509,325.00)         | \$797,296.00            | 21%      |
| 081.000.0000.0000.40461. | USER FEES-SEWER BASE RATES     | (\$2,246,823.96)         | (\$2,264,303.23)         | (\$2,833,024.00)         | (\$2,393,948.55)         | (\$3,541,280.00)         | \$708,256.00            | 25%      |
| 081.000.0000.0000.40462. | USER FEES-CITY BASE RATES      | (\$38,150.42)            | (\$36,652.19)            | (\$45,162.00)            | (\$43,848.11)            | (\$56,453.00)            | \$11,291.00             | 25%      |
| 081.000.0000.0000.40463. | USER FEES-WATER CONSUMPTION    | (\$2,229,740.22)         | (\$3,284,398.30)         | (\$4,832,958.00)         | (\$3,776,635.45)         | (\$6,041,198.00)         | \$1,208,240.00          | 25%      |
| 081.000.0000.0000.40464. | USER FEES-SEWER CONSUMPTION    | (\$1,156,625.51)         | (\$1,259,798.43)         | (\$1,631,819.00)         | (\$1,691,753.87)         | (\$2,153,728.00)         | \$521,909.00            | 32%      |
| 081.000.0000.0000.40465. | USER FEES-CITY CONSUMPTION     | (\$45,964.79)            | (\$84,565.03)            | (\$56,989.00)            | (\$37,852.18)            | (\$71,236.00)            | \$14,247.00             | 25%      |
| 081.000.0000.0000.40466. | USER FEES-RECLAIMED WATER      | (\$74,115.52)            | (\$40,774.54)            | (\$69,958.00)            | (\$75,261.66)            | (\$87,448.00)            | \$17,490.00             | 25%      |
| 081.000.0000.0000.40467. | USER FEES-CONNECTION           | (\$19,639.24)            | (\$18,210.41)            | (\$24,429.00)            | (\$11,481.74)            | (\$18,617.00)            | (\$5,812.00)            | -24%     |
| 081.000.0000.0000.40468. | USER FEES-SERVICE CHARGE       | (\$359,359.63)           | (\$376,220.67)           | (\$387,622.00)           | (\$312,246.50)           | (\$374,506.00)           | (\$13,116.00)           | -3%      |
| 081.000.0000.0000.40469. | USER FEES-APPLICATION          | (\$51,125.00)            | (\$45,070.49)            | (\$56,739.00)            | (\$56,600.00)            | (\$70,924.00)            | \$14,185.00             | 25%      |
| 081.000.0000.0000.40470. | USER FEES-CAPITAL SURCHARGE    | (\$162,400.21)           | (\$162,795.54)           | (\$203,638.00)           | (\$433.46)               | (\$583.00)               | (\$203,055.00)          | -100%    |
| 081.000.0000.0000.40471. | USER FEES-FORECLOSURE          | \$0.00                   | \$0.00                   | (\$6,500.00)             | \$0.00                   | (\$6,500.00)             | \$0.00                  | 0%       |
| 081.000.0000.0000.40472. | USER FEES-SEPTAGE DISPOSAL     | (\$858.00)               | \$0.00                   | \$0.00                   | \$0.00                   | \$0.00                   | \$0.00                  | **       |
|                          | <b>TOTAL USER FEES</b>         | <b>(\$9,365,495.73)</b>  | <b>(\$10,562,698.62)</b> | <b>(\$13,892,467.00)</b> | <b>(\$11,490,282.92)</b> | <b>(\$16,965,048.00)</b> | <b>\$3,072,581.00</b>   |          |
| 081.000.0000.0000.40608. | MISC REVENUE-REFUNDS           | (\$977.02)               | (\$90.96)                | \$0.00                   | \$0.00                   | \$0.00                   | \$0.00                  | **       |
| 081.000.0000.0000.40612. | MISC REVENUE-REIMBURSEMENTS    | (\$17,608.05)            | (\$806.98)               | \$0.00                   | (\$971.69)               | \$0.00                   | \$0.00                  | **       |
| 081.000.0000.0000.40614. | MISC REVENUE-INTEREST          | (\$12,864.08)            | (\$9,877.02)             | (\$6,500.00)             | (\$6,952.32)             | (\$4,706.00)             | (\$1,794.00)            | -28%     |
| 081.000.0000.0000.40615. | MISC REVENUE-SALE OF SCRAP     | (\$4,892.50)             | \$0.00                   | \$0.00                   | \$0.00                   | \$0.00                   | \$0.00                  | **       |
| 081.000.0000.0000.40617. | MISC REVENUE-OVER/SHORT        | (\$104,916.96)           | \$49.35                  | \$0.00                   | \$0.10                   | \$0.00                   | \$0.00                  | **       |
|                          | <b>TOTAL MISC REVENUE</b>      | <b>(\$141,258.61)</b>    | <b>(\$10,725.61)</b>     | <b>(\$6,500.00)</b>      | <b>(\$7,923.91)</b>      | <b>(\$4,706.00)</b>      | <b>(\$1,794.00)</b>     |          |
| 081.000.0000.0000.40702. | GRANTS-STATE                   | (\$900,000.00)           | \$0.00                   | \$0.00                   | \$0.00                   | \$0.00                   | \$0.00                  | **       |
| 081.000.0000.0000.40710. | GRANTS-NMFA                    | (\$269,508.15)           | \$0.00                   | \$0.00                   | \$0.00                   | \$0.00                   | \$0.00                  | **       |
|                          | <b>TOTAL GRANTS</b>            | <b>(\$1,169,508.15)</b>  | <b>\$0.00</b>            | <b>\$0.00</b>            | <b>\$0.00</b>            | <b>\$0.00</b>            | <b>\$0.00</b>           |          |
| 081.000.0000.0000.40801. | INVESTMENT INCOME              | (\$214,146.55)           | (\$389,112.90)           | (\$373,559.00)           | (\$392,303.25)           | (\$523,071.00)           | \$149,512.00            | 40%      |
|                          | <b>TOTAL INVESTMENT INCOME</b> | <b>(\$214,146.55)</b>    | <b>(\$389,112.90)</b>    | <b>(\$373,559.00)</b>    | <b>(\$392,303.25)</b>    | <b>(\$523,071.00)</b>    | <b>\$149,512.00</b>     |          |
| 081.000.0000.0000.40804. | LOAN PROCEEDS                  | (\$269,508.14)           | \$269,508.00             | (\$400,000.00)           | \$0.00                   | \$0.00                   | (\$400,000.00)          | -100%    |
|                          | <b>TOTAL LOAN PROCEEDS</b>     | <b>(\$269,508.14)</b>    | <b>\$269,508.00</b>      | <b>(\$400,000.00)</b>    | <b>\$0.00</b>            | <b>\$0.00</b>            | <b>(\$400,000.00)</b>   |          |
| 081.000.0000.0000.49049. | TRAN FR (49) '86 GRT           | (\$1,576,687.67)         | (\$15,452.81)            | (\$1,534,595.00)         | \$0.00                   | \$0.00                   | (\$1,534,595.00)        | -100%    |
| 081.000.0000.0000.49053. | TRAN FR (53) G.O. P & I        | \$0.00                   | (\$470,000.00)           | \$0.00                   | \$0.00                   | \$0.00                   | \$0.00                  | **       |
| 081.000.0000.0000.49061. | TRAN FR (61) '91 GRT INF.      | \$0.00                   | (\$101,655.18)           | (\$148,345.00)           | (\$2,104.73)             | \$0.00                   | (\$148,345.00)          | -100%    |
| 081.000.0000.0000.49069. | TRAN FR (69) '94 GRT           | \$0.00                   | \$0.00                   | (\$381,375.00)           | (\$381,375.00)           | \$0.00                   | (\$381,375.00)          | -100%    |
| 081.000.0000.0000.49089. | TRAN FR (89) ESGRT .0625%      | (\$561,244.95)           | (\$23,900.00)            | (\$400,000.00)           | \$0.00                   | \$0.00                   | (\$400,000.00)          | -100%    |
| 081.000.0000.0000.49124. | TRAN FR (124) ARPA             | (\$88,935.03)            | \$0.00                   | \$0.00                   | \$0.00                   | \$0.00                   | \$0.00                  | **       |
|                          | <b>TOTAL TRANSFER IN</b>       | <b>(\$2,226,867.65)</b>  | <b>(\$611,007.99)</b>    | <b>(\$2,464,315.00)</b>  | <b>(\$383,479.73)</b>    | <b>\$0.00</b>            | <b>(\$2,464,315.00)</b> |          |
|                          | <b>TOTAL REVENUE</b>           | <b>(\$13,386,904.83)</b> | <b>(\$11,304,157.12)</b> | <b>(\$17,136,841.00)</b> | <b>(\$12,292,802.81)</b> | <b>(\$17,492,825.00)</b> | <b>\$355,984.00</b>     |          |

## Enterprise Funds-Water/Sewer Transfers Out

| Account                  | Account Description       | 2023 Actuals   | 2024 Actuals   | 2025 Revised Budget | 2025 Actuals | 2026 Prelim Budget | \$ Change        | % Change |
|--------------------------|---------------------------|----------------|----------------|---------------------|--------------|--------------------|------------------|----------|
| 081.000.0000.0000.59012. | TRAN TO (12) INTERNAL SVC | \$546,439.78   | \$585,513.00   | \$716,718.00        | \$597,265.00 | \$717,417.00       | \$699.00         | 0%       |
| 081.000.0000.0000.59024. | TRAN TO (24) CAPITAL IMP  | \$0.00         | \$0.00         | \$1,790,000.00      | \$196,459.81 | \$0.00             | (\$1,790,000.00) | -100%    |
| 081.000.0000.0000.59063. | TRAN TO (63) ENGINEERING  | \$230,314.86   | \$80,307.49    | \$0.00              | \$0.00       | \$0.00             | \$0.00           | **       |
| 081.000.0000.0000.59082. | TRAN TO (82) JT W/S P&I   | (\$743,083.85) | (\$747,241.92) | \$1,330,913.00      | \$0.00       | \$2,846,238.00     | \$1,515,325.00   | 114%     |
| 081.000.0000.0000.59088. | TRAN TO (88) BONITO LAKE  | \$0.00         | \$7,606.00     | \$7,544.00          | \$0.00       | \$0.00             | (\$7,544.00)     | -100%    |
| TOTAL TRANSFER OUT       |                           | \$33,670.79    | (\$73,815.43)  | \$3,845,175.00      | \$793,724.81 | \$3,563,655.00     | (\$281,520.00)   |          |

## Enterprise Funds-Bonito Reservoir

| Account                  | Account Description            | 2023 Actuals   | 2024 Actuals   | 2025 Revised Budget | 2025 Actuals     | 2026 Prelim Budget | \$ Change        | % Change |
|--------------------------|--------------------------------|----------------|----------------|---------------------|------------------|--------------------|------------------|----------|
| 081.600.0008.0000.40701. | GRANTS-FEDERAL                 | \$0.00         | \$0.00         | (\$1,144,125.00)    | (\$1,144,125.00) | \$0.00             | (\$1,144,125.00) | -100%    |
| TOTAL GRANTS             |                                | \$0.00         | \$0.00         | (\$1,144,125.00)    | (\$1,144,125.00) | \$0.00             | (\$1,144,125.00) |          |
| 081.600.0008.0000.54001. | UTILITIES-ELECTRICITY          | \$743.81       | \$1,540.81     | \$1,650.00          | \$1,334.70       | \$1,800.00         | \$150.00         | 9%       |
| 081.600.0008.0000.54004. | UTILITIES-PHONE SERVICE        | \$1,771.13     | \$1,831.54     | \$2,000.00          | \$1,599.09       | \$2,200.00         | \$200.00         | 10%      |
| TOTAL UTILITIES          |                                | \$2,514.94     | \$3,372.35     | \$3,650.00          | \$2,933.79       | \$4,000.00         | \$350.00         |          |
| 081.600.0008.0000.57029. | CAPITAL-BONITOLAKE RESTORATION | \$2,030,083.23 | \$1,277,275.39 | \$899,651.00        | \$70,478.62      | \$0.00             | (\$899,651.00)   | -100%    |
| TOTAL CAPITAL            |                                | \$2,030,083.23 | \$1,277,275.39 | \$899,651.00        | \$70,478.62      | \$0.00             | (\$899,651.00)   |          |
| TOTAL EXPENSE            |                                | \$2,032,598.17 | \$1,280,647.74 | \$903,301.00        | \$73,412.41      | \$4,000.00         | (\$899,301.00)   |          |

# Enterprise Funds-Central Receiving

| Account                  | Account Description                  | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget | \$ Change             | % Change |
|--------------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------------|----------|
| 081.600.1602.0000.40612. | MISC REVENUE-REIMBURSEMENTS          | \$0.00              | (\$3,758.37)        | (\$5,843.00)        | (\$5,842.36)        | \$0.00             | (\$5,843.00)          | -100%    |
| 081.600.1602.0000.40615. | MISC REVENUE-SALE OF SCRAP           | (\$20.42)           | (\$4,565.22)        | (\$14.00)           | (\$13.82)           | \$0.00             | (\$14.00)             | -100%    |
|                          | <b>TOTAL MISC REVENUE</b>            | <b>(\$20.42)</b>    | <b>(\$8,323.59)</b> | <b>(\$5,857.00)</b> | <b>(\$5,856.18)</b> | <b>\$0.00</b>      | <b>(\$5,857.00)</b>   |          |
| 081.600.1602.0000.52001. | SALARIES-SUPERVISORY                 | \$6,035.93          | \$6,455.38          | \$6,320.00          | \$5,104.48          | \$0.00             | (\$6,320.00)          | -100%    |
| 081.600.1602.0000.52002. | SALARIES-OPERATIONAL                 | \$59,150.98         | \$60,836.35         | \$60,938.00         | \$43,322.64         | \$0.00             | (\$60,938.00)         | -100%    |
| 081.600.1602.0000.52004. | SALARIES-OVERTIME                    | \$6,913.49          | \$5,701.15          | \$5,000.00          | \$4,130.95          | \$0.00             | (\$5,000.00)          | -100%    |
| 081.600.1602.0000.52007. | SALARIES-STANDBY                     | \$5,006.79          | \$4,768.51          | \$5,000.00          | \$4,416.87          | \$0.00             | (\$5,000.00)          | -100%    |
| 081.600.1602.0000.52010. | BENEFITS-RETIREMENT                  | \$9,698.27          | \$10,318.92         | \$10,668.00         | \$7,689.10          | \$0.00             | (\$10,668.00)         | -100%    |
| 081.600.1602.0000.52012. | BENEFITS-RETIREE HEALTH              | \$1,302.46          | \$1,341.16          | \$1,387.00          | \$968.47            | \$0.00             | (\$1,387.00)          | -100%    |
| 081.600.1602.0000.52015. | BENEFITS-FICA                        | \$5,476.82          | \$5,151.49          | \$4,600.00          | \$3,205.24          | \$0.00             | (\$4,600.00)          | -100%    |
| 081.600.1602.0000.52025. | BENEFIT-GROUP HEALTH                 | \$13,064.15         | \$14,861.46         | \$19,079.00         | \$11,963.55         | \$0.00             | (\$19,079.00)         | -100%    |
| 081.600.1602.0000.52030. | BENEFITS-WORKER'S COMP               | \$3,690.58          | \$3,198.52          | \$3,245.00          | \$2,317.07          | \$0.00             | (\$3,245.00)          | -100%    |
| 081.600.1602.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$17.48             | \$15.99             | \$18.00             | \$9.15              | \$0.00             | (\$18.00)             | -100%    |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$110,356.95</b> | <b>\$112,648.93</b> | <b>\$116,255.00</b> | <b>\$83,127.52</b>  | <b>\$0.00</b>      | <b>(\$116,255.00)</b> |          |
| 081.600.1602.0000.53012. | SUPPLIES-SAFETY                      | \$152.22            | \$622.61            | \$700.00            | \$559.54            | \$850.00           | \$150.00              | 21%      |
| 081.600.1602.0000.53018. | SUPPLIES-PROGRAM                     | \$1,618.83          | \$1,801.89          | \$1,500.00          | \$921.47            | \$1,500.00         | \$0.00                | 0%       |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$1,771.05</b>   | <b>\$2,424.50</b>   | <b>\$2,200.00</b>   | <b>\$1,481.01</b>   | <b>\$2,350.00</b>  | <b>\$150.00</b>       |          |
| 081.600.1602.0000.53501. | MAINTENANCE-COPIER                   | \$379.43            | \$320.11            | \$133.00            | \$0.00              | \$240.00           | \$107.00              | 80%      |
| 081.600.1602.0000.53505. | MAINTENANCE-FLEET PARTS              | \$894.95            | \$1,086.53          | \$1,650.00          | \$1,312.80          | \$1,650.00         | \$0.00                | 0%       |
| 081.600.1602.0000.53508. | MAINTENANCE-PEST CONTROL             | \$389.28            | \$389.28            | \$503.00            | \$405.60            | \$396.00           | (\$107.00)            | -21%     |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$1,663.66</b>   | <b>\$1,795.92</b>   | <b>\$2,286.00</b>   | <b>\$1,718.40</b>   | <b>\$2,286.00</b>  | <b>\$0.00</b>         |          |
| 081.600.1602.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$462.09            | \$505.85            | \$516.00            | \$421.73            | \$516.00           | \$0.00                | 0%       |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$462.09</b>     | <b>\$505.85</b>     | <b>\$516.00</b>     | <b>\$421.73</b>     | <b>\$516.00</b>    | <b>\$0.00</b>         |          |
| 081.600.1602.0000.54504. | SERVICES-COPIER LEASE/CHARGES        | \$964.15            | \$2,193.01          | \$3,000.00          | \$2,406.27          | \$3,000.00         | \$0.00                | 0%       |
| 081.600.1602.0000.54520. | SERVICES-CONTRACT                    | \$0.00              | \$7,993.37          | \$6,165.00          | \$6,134.00          | \$225.00           | (\$5,940.00)          | -96%     |
|                          | <b>TOTAL SERVICES</b>                | <b>\$964.15</b>     | <b>\$10,186.38</b>  | <b>\$9,165.00</b>   | <b>\$8,540.27</b>   | <b>\$3,225.00</b>  | <b>(\$5,940.00)</b>   |          |
| 081.600.1602.0000.55002. | INSURANCE-FLEET                      | \$296.78            | \$269.80            | \$149.00            | \$155.04            | \$319.00           | \$170.00              | 114%     |
|                          | <b>TOTAL INSURANCE</b>               | <b>\$296.78</b>     | <b>\$269.80</b>     | <b>\$149.00</b>     | <b>\$155.04</b>     | <b>\$319.00</b>    | <b>\$170.00</b>       |          |
| 081.600.1602.0000.55512. | FEES-POSTAGE                         | \$0.00              | \$0.00              | \$50.00             | \$35.03             | \$50.00            | \$0.00                | 0%       |
|                          | <b>TOTAL FEES</b>                    | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$50.00</b>      | <b>\$35.03</b>      | <b>\$50.00</b>     | <b>\$0.00</b>         |          |
| 081.600.1602.0000.56005. | OTHER-TRAVEL                         | \$0.00              | \$352.26            | \$700.00            | \$0.00              | \$900.00           | \$200.00              | 29%      |
| 081.600.1602.0000.56007. | OTHER-EQUIPMENT                      | \$1,989.25          | \$4,513.32          | \$3,725.00          | \$2,814.38          | \$4,825.00         | \$1,100.00            | 30%      |
| 081.600.1602.0000.56010. | OTHER-FUELS                          | \$551.22            | \$540.31            | \$1,100.00          | \$293.27            | \$900.00           | (\$200.00)            | -18%     |
| 081.600.1602.0000.56012. | OTHER-UNIFORMS                       | \$1,496.94          | \$1,482.00          | \$1,700.00          | \$1,281.75          | \$1,700.00         | \$0.00                | 0%       |
| 081.600.1602.0000.56022. | OTHER-INVENTORY O/S                  | (\$5,091.79)        | \$2,822.30          | \$5,000.00          | (\$1,533.90)        | \$5,000.00         | \$0.00                | 0%       |
| 081.600.1602.0000.56023. | OTHER-DAMAGED/OBSOLETE INV           | \$664.61            | \$4,777.83          | \$5,000.00          | \$2,471.21          | \$5,000.00         | \$0.00                | 0%       |
|                          | <b>TOTAL OTHER</b>                   | <b>(\$389.77)</b>   | <b>\$14,488.02</b>  | <b>\$17,225.00</b>  | <b>\$5,326.71</b>   | <b>\$18,325.00</b> | <b>\$1,100.00</b>     |          |
| 081.600.1602.0000.57011. | CAPITAL-EQUIPMENT                    | \$0.00              | \$70,574.37         | \$14,625.00         | \$0.00              | \$0.00             | (\$14,625.00)         | -100%    |
|                          | <b>TOTAL CAPITAL</b>                 | <b>\$0.00</b>       | <b>\$70,574.37</b>  | <b>\$14,625.00</b>  | <b>\$0.00</b>       | <b>\$0.00</b>      | <b>(\$14,625.00)</b>  |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$115,124.91</b> | <b>\$212,893.77</b> | <b>\$162,471.00</b> | <b>\$100,805.71</b> | <b>\$27,071.00</b> | <b>(\$135,400.00)</b> |          |

## Enterprise Funds-Utility Billing

| Account                  | Account Description                  | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals         | 2026 Prelim Budget    | \$ Change             | % Change |
|--------------------------|--------------------------------------|-----------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|----------|
| 081.600.2202.0000.40615. | MISC REVENUE-SALE OF SCRAP           | \$0.00                | \$0.00                | (\$28,392.00)         | (\$28,391.22)        | \$0.00                | (\$28,392.00)         | -100%    |
|                          | <b>TOTAL MISC REVENUE</b>            | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>(\$28,392.00)</b>  | <b>(\$28,391.22)</b> | <b>\$0.00</b>         | <b>(\$28,392.00)</b>  |          |
| 081.600.2202.0000.52001. | SALARIES-SUPERVISORY                 | \$82,895.00           | \$86,489.85           | \$109,434.00          | \$77,878.01          | \$111,999.00          | \$2,565.00            | 2%       |
| 081.600.2202.0000.52002. | SALARIES-OPERATIONAL                 | \$392,441.75          | \$406,357.80          | \$467,352.00          | \$310,858.60         | \$542,589.00          | \$75,237.00           | 16%      |
| 081.600.2202.0000.52004. | SALARIES-OVERTIME                    | \$1,270.55            | \$1,204.83            | \$6,000.00            | \$1,648.50           | \$6,000.00            | \$0.00                | 0%       |
| 081.600.2202.0000.52010. | BENEFITS-RETIREMENT                  | \$68,513.47           | \$74,875.70           | \$88,432.00           | \$61,371.12          | \$104,466.00          | \$16,034.00           | 18%      |
| 081.600.2202.0000.52011. | BENEFITS-DEFERRED COMP               | \$2,356.63            | \$2,569.21            | \$3,063.00            | \$2,464.56           | \$2,984.00            | (\$79.00)             | -3%      |
| 081.600.2202.0000.52012. | BENEFITS-RETIREE HEALTH              | \$9,200.24            | \$9,730.23            | \$11,082.00           | \$7,730.97           | \$13,098.00           | \$2,016.00            | 18%      |
| 081.600.2202.0000.52015. | BENEFITS-FICA                        | \$35,181.67           | \$37,266.84           | \$52,730.00           | \$29,841.25          | \$49,420.00           | (\$3,310.00)          | -6%      |
| 081.600.2202.0000.52020. | PTO CONVERSION                       | \$9,140.35            | \$12,124.22           | \$9,300.00            | \$9,792.98           | \$0.00                | (\$9,300.00)          | -100%    |
| 081.600.2202.0000.52025. | BENEFIT-GROUP HEALTH                 | \$52,571.84           | \$57,341.78           | \$66,506.00           | \$45,115.75          | \$83,398.00           | \$16,892.00           | 25%      |
| 081.600.2202.0000.52030. | BENEFITS-WORKER'S COMP               | \$9,572.39            | \$9,221.80            | \$14,776.00           | \$8,654.31           | \$14,304.00           | (\$472.00)            | -3%      |
| 081.600.2202.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$96.75               | \$104.14              | \$85.00               | \$70.38              | \$142.00              | \$57.00               | 67%      |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$663,240.64</b>   | <b>\$697,286.40</b>   | <b>\$828,760.00</b>   | <b>\$555,426.43</b>  | <b>\$928,400.00</b>   | <b>\$99,640.00</b>    |          |
| 081.600.2202.0000.53001. | SUPPLIES-OFFICE                      | \$4,812.35            | \$5,152.84            | \$6,500.00            | \$2,125.18           | \$4,700.00            | (\$1,800.00)          | -28%     |
| 081.600.2202.0000.53012. | SUPPLIES-SAFETY                      | \$1,203.45            | \$785.28              | \$3,000.00            | \$1,257.27           | \$3,000.00            | \$0.00                | 0%       |
| 081.600.2202.0000.53016. | SUPPLIES-METERS                      | \$29,928.48           | \$41,312.14           | \$40,000.00           | \$32,368.50          | \$40,000.00           | \$0.00                | 0%       |
| 081.600.2202.0000.53022. | SUPPLIES-EFFLUENT METERS             | \$0.00                | \$945.54              | \$5,000.00            | \$218.58             | \$5,000.00            | \$0.00                | 0%       |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$35,944.28</b>    | <b>\$48,195.80</b>    | <b>\$54,500.00</b>    | <b>\$35,969.53</b>   | <b>\$52,700.00</b>    | <b>(\$1,800.00)</b>   |          |
| 081.600.2202.0000.53505. | MAINTENANCE-FLEET PARTS              | \$1,773.83            | \$2,378.65            | \$3,000.00            | \$2,240.36           | \$3,000.00            | \$0.00                | 0%       |
| 081.600.2202.0000.53511. | MAINTENANCE-EQUIPMENT                | \$7,113.00            | \$6,916.86            | \$10,800.00           | \$7,681.82           | \$10,800.00           | \$0.00                | 0%       |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$8,886.83</b>     | <b>\$9,295.51</b>     | <b>\$13,800.00</b>    | <b>\$9,922.18</b>    | <b>\$13,800.00</b>    | <b>\$0.00</b>         |          |
| 081.600.2202.0000.54001. | UTILITIES-ELECTRICITY                | \$6,211.47            | \$5,645.59            | \$8,500.00            | \$4,591.30           | \$8,500.00            | \$0.00                | 0%       |
| 081.600.2202.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$2,320.96            | \$6,156.71            | \$7,520.00            | \$6,383.00           | \$7,700.00            | \$180.00              | 2%       |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$8,532.43</b>     | <b>\$11,802.30</b>    | <b>\$16,020.00</b>    | <b>\$10,974.30</b>   | <b>\$16,200.00</b>    | <b>\$180.00</b>       |          |
| 081.600.2202.0000.54504. | SERVICES-COPIER LEASE/CHARGES        | \$0.00                | \$0.00                | \$1,260.00            | \$0.00               | \$1,263.00            | \$3.00                | 0%       |
| 081.600.2202.0000.54505. | SERVICES-LEGAL                       | \$9,425.00            | \$8,775.00            | \$8,750.00            | \$4,775.00           | \$8,750.00            | \$0.00                | 0%       |
| 081.600.2202.0000.54507. | SERVICES-PRINTING                    | \$2,206.02            | \$4,707.55            | \$5,500.00            | \$1,475.20           | \$5,500.00            | \$0.00                | 0%       |
| 081.600.2202.0000.54520. | SERVICES-CONTRACT                    | \$74,571.05           | \$62,186.26           | \$70,500.00           | \$49,381.97          | \$73,500.00           | \$3,000.00            | 4%       |
| 081.600.2202.0000.54523. | SERVICES-ENGINEERING                 | \$0.00                | \$28,736.08           | \$0.00                | \$0.00               | \$0.00                | \$0.00                | **       |
|                          | <b>TOTAL SERVICES</b>                | <b>\$86,202.07</b>    | <b>\$104,404.89</b>   | <b>\$86,010.00</b>    | <b>\$55,632.17</b>   | <b>\$89,013.00</b>    | <b>\$3,003.00</b>     |          |
| 081.600.2202.0000.55001. | INSURANCE-GENERAL LIABILITY          | \$1,765.59            | \$2,199.07            | \$2,419.00            | \$3,825.90           | \$3,941.00            | \$1,522.00            | 63%      |
| 081.600.2202.0000.55002. | INSURANCE-FLEET                      | \$3,264.58            | \$2,724.98            | \$1,630.00            | \$1,500.88           | \$2,551.00            | \$921.00              | 57%      |
|                          | <b>TOTAL INSURANCE</b>               | <b>\$5,030.17</b>     | <b>\$4,924.05</b>     | <b>\$4,049.00</b>     | <b>\$5,326.78</b>    | <b>\$6,492.00</b>     | <b>\$2,443.00</b>     |          |
| 081.600.2202.0000.55502. | FEES-SOFTWARE SUPPORT FEES           | \$46,916.89           | \$46,618.04           | \$49,200.00           | \$45,537.82          | \$49,352.00           | \$152.00              | 0%       |
| 081.600.2202.0000.55506. | FEES-CREDIT CARD FEES                | \$2,807.17            | \$2,406.73            | \$3,000.00            | \$2,381.25           | \$3,300.00            | \$300.00              | 10%      |
| 081.600.2202.0000.55508. | FEES-COLLECTION AGENCY FEES          | \$6,633.35            | \$4,210.95            | \$8,500.00            | \$2,311.19           | \$8,500.00            | \$0.00                | 0%       |
| 081.600.2202.0000.55512. | FEES-POSTAGE                         | \$75,947.60           | \$78,770.54           | \$80,200.00           | \$61,126.59          | \$83,165.00           | \$2,965.00            | 4%       |
|                          | <b>TOTAL FEES</b>                    | <b>\$132,305.01</b>   | <b>\$132,006.26</b>   | <b>\$140,900.00</b>   | <b>\$111,356.85</b>  | <b>\$144,317.00</b>   | <b>\$3,417.00</b>     |          |
| 081.600.2202.0000.56005. | OTHER-TRAVEL                         | \$0.00                | \$0.00                | \$0.00                | \$1,267.50           | \$0.00                | \$0.00                | **       |
| 081.600.2202.0000.56007. | OTHER-EQUIPMENT                      | \$6,599.48            | \$24,151.00           | \$10,000.00           | \$0.00               | \$7,500.00            | (\$2,500.00)          | -25%     |
| 081.600.2202.0000.56010. | OTHER-FUELS                          | \$11,363.13           | \$12,841.25           | \$15,000.00           | \$8,675.60           | \$15,000.00           | \$0.00                | 0%       |
| 081.600.2202.0000.56011. | OTHER-TOOLS                          | \$1,082.20            | \$1,040.49            | \$1,600.00            | \$180.78             | \$1,300.00            | (\$300.00)            | -19%     |
| 081.600.2202.0000.56012. | OTHER-UNIFORMS                       | \$2,450.16            | \$2,460.84            | \$8,250.00            | \$2,383.60           | \$8,250.00            | \$0.00                | 0%       |
| 081.600.2202.0000.56029. | OTHER-DEPRECIATION                   | \$22,421.52           | (\$21,451.00)         | \$0.00                | \$4,544.79           | \$0.00                | \$0.00                | **       |
| 081.600.2202.0000.56034. | OTHER-EMPLOYEE APPRECIATION          | \$0.00                | \$0.00                | \$0.00                | \$0.00               | \$330.00              | \$330.00              | **       |
|                          | <b>TOTAL OTHER</b>                   | <b>\$43,916.49</b>    | <b>\$19,042.58</b>    | <b>\$34,850.00</b>    | <b>\$17,052.27</b>   | <b>\$32,380.00</b>    | <b>(\$2,470.00)</b>   |          |
| 081.600.2202.0000.57011. | CAPITAL-EQUIPMENT                    | \$98,755.00           | \$0.00                | \$1,028,267.00        | \$0.00               | \$300,000.00          | (\$728,267.00)        | -71%     |
|                          | <b>TOTAL CAPITAL</b>                 | <b>\$98,755.00</b>    | <b>\$0.00</b>         | <b>\$1,028,267.00</b> | <b>\$0.00</b>        | <b>\$300,000.00</b>   | <b>(\$728,267.00)</b> |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$1,082,812.92</b> | <b>\$1,026,957.79</b> | <b>\$2,207,156.00</b> | <b>\$801,660.51</b>  | <b>\$1,583,302.00</b> | <b>(\$623,854.00)</b> |          |

# Enterprise Funds-Utility Administration

| Account                  | Account Description                  | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change            | % Change |
|--------------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------|
| 081.600.2400.0000.40615. | MISC REVENUE-SALE OF SCRAP           | \$0.00              | \$0.00              | (\$3,420.00)        | (\$3,420.00)        | \$0.00              | (\$3,420.00)         | -100%    |
|                          | <b>TOTAL MISC REVENUE</b>            | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>(\$3,420.00)</b> | <b>(\$3,420.00)</b> | <b>\$0.00</b>       | <b>(\$3,420.00)</b>  |          |
| 081.600.2400.0000.52001. | SALARIES-SUPERVISORY                 | \$76,490.30         | \$83,894.74         | \$90,176.00         | \$66,282.21         | \$83,618.00         | (\$6,558.00)         | -7%      |
| 081.600.2400.0000.52002. | SALARIES-OPERATIONAL                 | \$60,804.04         | \$57,689.83         | \$63,196.00         | \$46,590.88         | \$37,376.00         | (\$25,820.00)        | -41%     |
| 081.600.2400.0000.52004. | SALARIES-OVERTIME                    | \$80.09             | \$5.21              | \$500.00            | \$0.00              | \$250.00            | (\$250.00)           | -50%     |
| 081.600.2400.0000.52010. | BENEFITS-RETIREMENT                  | \$20,206.25         | \$21,680.39         | \$23,620.00         | \$17,920.53         | \$19,236.00         | (\$4,384.00)         | -19%     |
| 081.600.2400.0000.52011. | BENEFITS-DEFERRED COMP               | \$5,590.42          | \$6,000.48          | \$7,154.00          | \$5,786.68          | \$7,042.00          | (\$112.00)           | -2%      |
| 081.600.2400.0000.52012. | BENEFITS-RETIREE HEALTH              | \$2,711.02          | \$2,817.30          | \$3,068.00          | \$2,257.51          | \$2,419.00          | (\$649.00)           | -21%     |
| 081.600.2400.0000.52015. | BENEFITS-FICA                        | \$11,514.33         | \$12,111.88         | \$11,504.00         | \$9,286.76          | \$9,565.00          | (\$1,939.00)         | -17%     |
| 081.600.2400.0000.52020. | PTO CONVERSION                       | \$6,061.14          | \$6,800.60          | \$6,500.00          | \$0.00              | \$0.00              | (\$6,500.00)         | -100%    |
| 081.600.2400.0000.52025. | BENEFIT-GROUP HEALTH                 | \$13,543.20         | \$14,557.45         | \$17,551.00         | \$13,775.11         | \$16,402.00         | (\$1,149.00)         | -7%      |
| 081.600.2400.0000.52030. | BENEFITS-WORKER'S COMP               | \$273.43            | \$471.09            | \$516.00            | \$407.36            | \$453.00            | (\$63.00)            | -12%     |
| 081.600.2400.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$19.71             | \$18.56             | \$20.00             | \$14.79             | \$16.00             | (\$4.00)             | -20%     |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$197,293.93</b> | <b>\$206,047.53</b> | <b>\$223,805.00</b> | <b>\$162,321.83</b> | <b>\$176,377.00</b> | <b>(\$47,428.00)</b> |          |
| 081.600.2400.0000.53001. | SUPPLIES-OFFICE                      | \$2,906.37          | \$739.86            | \$955.00            | \$758.43            | \$955.00            | \$0.00               | 0%       |
| 081.600.2400.0000.53012. | SUPPLIES-SAFETY                      | \$0.00              | \$0.00              | \$250.00            | \$80.09             | \$250.00            | \$0.00               | 0%       |
| 081.600.2400.0000.53025. | SUPPLIES-MAINTENANCE                 | \$64.48             | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00               | **       |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$2,970.85</b>   | <b>\$739.86</b>     | <b>\$1,205.00</b>   | <b>\$838.52</b>     | <b>\$1,205.00</b>   | <b>\$0.00</b>        |          |
| 081.600.2400.0000.53505. | MAINTENANCE-FLEET PARTS              | \$0.00              | \$20.00             | \$1,250.00          | \$806.06            | \$1,250.00          | \$0.00               | 0%       |
| 081.600.2400.0000.53507. | MAINTENANCE-HEATING & COOLING        | \$0.00              | \$0.00              | \$500.00            | \$0.00              | \$500.00            | \$0.00               | 0%       |
| 081.600.2400.0000.53509. | MAINTENANCE-BUILDING&STRUCTURE       | \$0.00              | \$0.00              | \$500.00            | \$0.00              | \$500.00            | \$0.00               | 0%       |
| 081.600.2400.0000.53510. | MAINTENANCE-COMMUNICATIONS           | \$9,817.44          | \$0.00              | \$500.00            | \$0.00              | \$500.00            | \$0.00               | 0%       |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$9,817.44</b>   | <b>\$20.00</b>      | <b>\$2,750.00</b>   | <b>\$806.06</b>     | <b>\$2,750.00</b>   | <b>\$0.00</b>        |          |
| 081.600.2400.0000.54001. | UTILITIES-ELECTRICITY                | \$138.14            | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00               | **       |
| 081.600.2400.0000.54003. | UTILITIES-GAS                        | \$2.42              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00               | **       |
| 081.600.2400.0000.54004. | UTILITIES-PHONE SERVICE              | \$950.02            | \$915.07            | \$1,056.00          | \$722.93            | \$1,056.00          | \$0.00               | 0%       |
| 081.600.2400.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$1,202.64          | \$1,420.77          | \$2,890.00          | \$1,188.99          | \$1,450.00          | (\$1,440.00)         | -50%     |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$2,293.22</b>   | <b>\$2,335.84</b>   | <b>\$3,946.00</b>   | <b>\$1,911.92</b>   | <b>\$2,506.00</b>   | <b>(\$1,440.00)</b>  |          |
| 081.600.2400.0000.54504. | SERVICES-COPIER LEASE/CHARGES        | \$2,531.70          | \$727.67            | \$2,800.00          | \$850.00            | \$0.00              | (\$2,800.00)         | -100%    |
| 081.600.2400.0000.54512. | SERVICES-AUDIT                       | \$27,316.41         | \$23,238.98         | \$35,000.00         | \$0.00              | \$35,000.00         | \$0.00               | 0%       |
| 081.600.2400.0000.54520. | SERVICES-CONTRACT                    | \$7,973.86          | \$1,232.83          | \$43,579.00         | \$200.14            | \$0.00              | (\$43,579.00)        | -100%    |
| 081.600.2400.0000.54524. | SERVICES-ADMINISTRATIVE              | \$445,716.00        | \$444,730.63        | \$320,738.00        | \$267,340.31        | \$355,850.00        | \$35,112.00          | 11%      |
|                          | <b>TOTAL SERVICES</b>                | <b>\$483,537.97</b> | <b>\$469,930.11</b> | <b>\$402,117.00</b> | <b>\$268,390.45</b> | <b>\$390,850.00</b> | <b>(\$11,267.00)</b> |          |
| 081.600.2400.0000.55002. | INSURANCE-FLEET                      | \$296.78            | \$269.80            | \$149.00            | \$80.94             | \$319.00            | \$170.00             | 114%     |
| 081.600.2400.0000.55003. | INSURANCE-ERROR & OMISSIONS          | \$19,519.87         | \$22,510.90         | \$39,040.00         | \$37,446.00         | \$38,570.00         | (\$470.00)           | -1%      |
| 081.600.2400.0000.55006. | INSURANCE-COMMERCIAL PROPERTY        | \$269.91            | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00               | **       |
|                          | <b>TOTAL INSURANCE</b>               | <b>\$20,086.56</b>  | <b>\$22,780.70</b>  | <b>\$39,189.00</b>  | <b>\$37,526.94</b>  | <b>\$38,889.00</b>  | <b>(\$300.00)</b>    |          |
| 081.600.2400.0000.55505. | FEES-MEMBERSHIPS & DUES              | \$20.36             | \$0.00              | \$120.00            | \$0.00              | \$120.00            | \$0.00               | 0%       |
| 081.600.2400.0000.55512. | FEES-POSTAGE                         | \$0.00              | \$88.99             | \$50.00             | \$0.00              | \$50.00             | \$0.00               | 0%       |
|                          | <b>TOTAL FEES</b>                    | <b>\$20.36</b>      | <b>\$88.99</b>      | <b>\$170.00</b>     | <b>\$0.00</b>       | <b>\$170.00</b>     | <b>\$0.00</b>        |          |
| 081.600.2400.0000.56005. | OTHER-TRAVEL                         | \$110.00            | \$0.00              | \$2,000.00          | \$0.00              | \$2,000.00          | \$0.00               | 0%       |
| 081.600.2400.0000.56010. | OTHER-FUELS                          | \$0.00              | \$0.00              | \$900.00            | \$0.00              | \$900.00            | \$0.00               | 0%       |
| 081.600.2400.0000.56012. | OTHER-UNIFORMS                       | \$0.00              | \$0.00              | \$500.00            | \$276.00            | \$800.00            | \$300.00             | 60%      |
| 081.600.2400.0000.56028. | OTHER-LAND LEASE                     | \$12,000.00         | \$0.00              | \$12,000.00         | \$0.00              | \$0.00              | (\$12,000.00)        | -100%    |
| 081.600.2400.0000.56034. | OTHER-EMPLOYEE APPRECIATION          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$60.00             | \$60.00              | **       |
|                          | <b>TOTAL OTHER</b>                   | <b>\$12,110.00</b>  | <b>\$0.00</b>       | <b>\$15,400.00</b>  | <b>\$276.00</b>     | <b>\$3,760.00</b>   | <b>(\$11,640.00)</b> |          |
|                          | <b>TOTAL EXPENSE</b>                 | <b>\$728,130.33</b> | <b>\$701,943.03</b> | <b>\$688,582.00</b> | <b>\$472,071.72</b> | <b>\$616,507.00</b> | <b>(\$72,075.00)</b> |          |

## Enterprise Funds-Utility Maintenance

| Account                  | Account Description                  | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals         | 2026 Prelim Budget  | \$ Change               | % Change |
|--------------------------|--------------------------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------------|-------------------------|----------|
| 081.600.5503.0000.40615. | MISC REVENUE-SALE OF SCRAP           | \$0.00                | \$0.00                | (\$1,925.00)          | (\$10,379.70)        | \$0.00              | (\$1,925.00)            | -100%    |
| 081.600.5503.0000.40619. | MISC REVENUE-SERVICES RENDERED       | (\$9,961.90)          | (\$16,722.83)         | \$0.00                | \$0.00               | \$0.00              | \$0.00                  | **       |
|                          | <b>TOTAL MISC REVENUE</b>            | <b>(\$9,961.90)</b>   | <b>(\$16,722.83)</b>  | <b>(\$1,925.00)</b>   | <b>(\$10,379.70)</b> | <b>\$0.00</b>       | <b>(\$1,925.00)</b>     |          |
| 081.600.5503.0000.52001. | SALARIES-SUPERVISORY                 | \$63,131.90           | \$62,864.92           | \$110,554.00          | \$59,045.35          | \$91,604.00         | (\$18,950.00)           | -17%     |
| 081.600.5503.0000.52002. | SALARIES-OPERATIONAL                 | \$630,082.88          | \$612,399.20          | \$923,121.00          | \$480,048.65         | \$0.00              | (\$923,121.00)          | -100%    |
| 081.600.5503.0000.52004. | SALARIES-OVERTIME                    | \$59,306.06           | \$66,097.11           | \$84,000.00           | \$66,945.95          | \$120,000.00        | \$36,000.00             | 43%      |
| 081.600.5503.0000.52007. | SALARIES-STANDBY                     | \$8,584.27            | \$7,612.81            | \$9,400.00            | \$8,207.01           | \$12,760.00         | \$3,360.00              | 36%      |
| 081.600.5503.0000.52010. | BENEFITS-RETIREMENT                  | \$100,125.04          | \$103,375.74          | \$152,493.00          | \$84,204.86          | \$0.00              | (\$152,493.00)          | -100%    |
| 081.600.5503.0000.52012. | BENEFITS-RETIREE HEALTH              | \$13,443.98           | \$13,434.06           | \$24,622.00           | \$10,605.74          | \$0.00              | (\$24,622.00)           | -100%    |
| 081.600.5503.0000.52015. | BENEFITS-FICA                        | \$58,341.97           | \$59,273.40           | \$76,020.00           | \$46,863.65          | \$0.00              | (\$76,020.00)           | -100%    |
| 081.600.5503.0000.52020. | PTO CONVERSION                       | \$12,147.11           | \$13,591.81           | \$15,000.00           | \$8,280.65           | \$0.00              | (\$15,000.00)           | -100%    |
| 081.600.5503.0000.52025. | BENEFIT-GROUP HEALTH                 | \$57,545.84           | \$54,730.54           | \$60,488.00           | \$57,165.66          | \$0.00              | (\$60,488.00)           | -100%    |
| 081.600.5503.0000.52030. | BENEFITS-WORKER'S COMP               | \$23,078.64           | \$23,034.44           | \$30,939.00           | \$21,446.92          | \$0.00              | (\$30,939.00)           | -100%    |
| 081.600.5503.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$147.91              | \$142.51              | \$146.00              | \$96.55              | \$210.00            | \$64.00                 | 44%      |
| 081.600.5503.0000.52033. | BENEFITS-TOOL ALLOWANCE              | \$960.00              | \$480.00              | \$1,280.00            | \$1,120.00           | \$0.00              | (\$1,280.00)            | -100%    |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$1,026,895.60</b> | <b>\$1,017,036.54</b> | <b>\$1,488,063.00</b> | <b>\$844,030.99</b>  | <b>\$224,574.00</b> | <b>(\$1,263,489.00)</b> |          |
| 081.600.5503.0000.53001. | SUPPLIES-OFFICE                      | \$2,554.79            | \$1,297.21            | \$1,586.00            | \$426.60             | \$2,386.00          | \$800.00                | 50%      |
| 081.600.5503.0000.53011. | SUPPLIES-JANITORIAL                  | \$1,152.43            | \$1,636.97            | \$2,800.00            | \$2,106.19           | \$2,800.00          | \$0.00                  | 0%       |
| 081.600.5503.0000.53012. | SUPPLIES-SAFETY                      | \$9,876.16            | \$13,710.48           | \$18,360.00           | \$13,124.02          | \$20,360.00         | \$2,000.00              | 11%      |
| 081.600.5503.0000.53025. | SUPPLIES-MAINTENANCE                 | \$3,695.63            | \$1,609.31            | \$6,100.00            | \$519.48             | \$6,100.00          | \$0.00                  | 0%       |
| 081.600.5503.0000.53034. | SUPPLIES-CONSTRUCTION                | \$118,876.52          | \$297,166.97          | \$583,924.00          | \$372,379.41         | \$320,000.00        | (\$263,924.00)          | -45%     |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$136,155.53</b>   | <b>\$315,420.94</b>   | <b>\$612,770.00</b>   | <b>\$388,555.70</b>  | <b>\$351,646.00</b> | <b>(\$261,124.00)</b>   |          |
| 081.600.5503.0000.53505. | MAINTENANCE-FLEET PARTS              | \$41,809.26           | \$36,426.73           | \$39,000.00           | \$29,593.93          | \$39,000.00         | \$0.00                  | 0%       |
| 081.600.5503.0000.53507. | MAINTENANCE-HEATING & COOLING        | \$255.28              | \$12.30               | \$2,000.00            | \$0.00               | \$2,000.00          | \$0.00                  | 0%       |
| 081.600.5503.0000.53509. | MAINTENANCE-BUILDING&STRUCTURE       | \$14,178.95           | \$957.53              | \$2,500.00            | \$648.87             | \$2,500.00          | \$0.00                  | 0%       |
| 081.600.5503.0000.53510. | MAINTENANCE-COMMUNICATIONS           | \$449.35              | \$1,148.22            | \$2,000.00            | \$0.00               | \$2,000.00          | \$0.00                  | 0%       |
| 081.600.5503.0000.53511. | MAINTENANCE-EQUIPMENT                | \$2,618.93            | \$4,792.00            | \$5,000.00            | \$4,653.65           | \$6,300.00          | \$1,300.00              | 26%      |
| 081.600.5503.0000.53528. | MAINTENANCE-WATER/SEWER              | \$462,795.42          | \$565,550.62          | \$485,000.00          | \$373,645.92         | \$575,000.00        | \$90,000.00             | 19%      |
| 081.600.5503.0000.53529. | MAINTENANCE-SEWER LINE               | \$4,227.91            | \$11,475.91           | \$718.00              | \$889.14             | \$0.00              | (\$718.00)              | -100%    |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$526,335.10</b>   | <b>\$620,363.31</b>   | <b>\$536,218.00</b>   | <b>\$409,431.51</b>  | <b>\$626,800.00</b> | <b>\$90,582.00</b>      |          |
| 081.600.5503.0000.54001. | UTILITIES-ELECTRICITY                | \$12,676.87           | \$12,190.26           | \$14,500.00           | \$10,118.85          | \$14,500.00         | \$0.00                  | 0%       |
| 081.600.5503.0000.54003. | UTILITIES-GAS                        | \$6,431.80            | \$2,707.78            | \$3,050.00            | \$3,010.59           | \$2,600.00          | (\$450.00)              | -15%     |
| 081.600.5503.0000.54004. | UTILITIES-PHONE SERVICE              | \$949.89              | \$915.14              | \$1,000.00            | \$722.95             | \$1,000.00          | \$0.00                  | 0%       |
| 081.600.5503.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$5,619.20            | \$6,171.58            | \$8,000.00            | \$4,947.42           | \$0.00              | (\$8,000.00)            | -100%    |
| 081.600.5503.0000.54008. | UTILITIES-WATER/SEWER/GARBAGE        | \$26,447.03           | \$29,252.54           | \$29,000.00           | \$29,206.26          | \$32,000.00         | \$3,000.00              | 10%      |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$52,124.79</b>    | <b>\$51,237.30</b>    | <b>\$55,550.00</b>    | <b>\$48,006.07</b>   | <b>\$50,100.00</b>  | <b>(\$5,450.00)</b>     |          |
| 081.600.5503.0000.54501. | SERVICES-LINE LOCATES                | \$4,348.00            | \$5,763.98            | \$12,000.00           | \$5,945.98           | \$12,000.00         | \$0.00                  | 0%       |
| 081.600.5503.0000.54504. | SERVICES-COPIER LEASE/CHARGES        | \$402.85              | \$1,318.47            | \$2,025.00            | \$1,316.87           | \$2,275.00          | \$250.00                | 12%      |
| 081.600.5503.0000.54517. | SERVICES-JANITORIAL                  | \$1,795.50            | \$1,141.23            | \$0.00                | \$0.00               | \$0.00              | \$0.00                  | **       |
| 081.600.5503.0000.54520. | SERVICES-CONTRACT                    | \$1,000.00            | \$43,364.49           | \$65,896.00           | \$50,245.30          | \$70,000.00         | \$4,104.00              | 6%       |
|                          | <b>TOTAL SERVICES</b>                | <b>\$7,546.35</b>     | <b>\$51,588.17</b>    | <b>\$79,921.00</b>    | <b>\$57,508.15</b>   | <b>\$84,275.00</b>  | <b>\$4,354.00</b>       |          |
| 081.600.5503.0000.55001. | INSURANCE-GENERAL LIABILITY          | \$4,702.92            | \$589.02              | \$648.00              | \$1,024.88           | \$1,056.00          | \$408.00                | 63%      |
| 081.600.5503.0000.55002. | INSURANCE-FLEET                      | \$6,124.46            | \$5,773.72            | \$3,408.00            | \$3,174.60           | \$6,866.00          | \$3,458.00              | 101%     |
| 081.600.5503.0000.55006. | INSURANCE-COMMERCIAL PROPERTY        | \$2,552.18            | \$3,851.76            | \$3,967.00            | \$1,338.43           | \$1,379.00          | (\$2,588.00)            | -65%     |
|                          | <b>TOTAL INSURANCE</b>               | <b>\$13,379.56</b>    | <b>\$10,214.50</b>    | <b>\$8,023.00</b>     | <b>\$5,537.91</b>    | <b>\$9,301.00</b>   | <b>\$1,278.00</b>       |          |
| 081.600.5503.0000.55502. | FEES-SOFTWARE SUPPORT FEES           | \$125.00              | \$1,000.00            | \$0.00                | \$0.00               | \$0.00              | \$0.00                  | **       |
| 081.600.5503.0000.55505. | FEES-MEMBERSHIPS & DUES              | \$260.00              | \$660.00              | \$1,200.00            | \$661.62             | \$3,000.00          | \$1,800.00              | 150%     |
|                          | <b>TOTAL FEES</b>                    | <b>\$385.00</b>       | <b>\$1,660.00</b>     | <b>\$1,200.00</b>     | <b>\$661.62</b>      | <b>\$3,000.00</b>   | <b>\$1,800.00</b>       |          |

## Enterprise Funds-Utility Maintenance

| Account                  | Account Description         | 2023 Actuals   | 2024 Actuals   | 2025 Revised Budget | 2025 Actuals   | 2026 Prelim Budget | \$ Change        | % Change |
|--------------------------|-----------------------------|----------------|----------------|---------------------|----------------|--------------------|------------------|----------|
| 081.600.5503.0000.56002. | OTHER-BOOKS & PUBLICATIONS  | \$231.00       | \$0.00         | \$0.00              | \$0.00         | \$450.00           | \$450.00         | **       |
| 081.600.5503.0000.56005. | OTHER-TRAVEL                | \$3,952.47     | \$3,163.77     | \$3,856.00          | \$626.00       | \$6,856.00         | \$3,000.00       | 78%      |
| 081.600.5503.0000.56007. | OTHER-EQUIPMENT             | \$18,218.88    | \$3,165.23     | \$23,298.00         | \$18,105.96    | \$0.00             | (\$23,298.00)    | -100%    |
| 081.600.5503.0000.56008. | OTHER-COMPUTER HARDWARE     | \$1,729.46     | \$2,996.50     | \$580.00            | \$579.63       | \$0.00             | (\$580.00)       | -100%    |
| 081.600.5503.0000.56010. | OTHER-FUELS                 | \$53,323.42    | \$52,770.26    | \$75,000.00         | \$36,334.58    | \$75,000.00        | \$0.00           | 0%       |
| 081.600.5503.0000.56011. | OTHER-TOOLS                 | \$7,105.67     | \$6,957.97     | \$8,572.00          | \$2,967.16     | \$7,572.00         | (\$1,000.00)     | -12%     |
| 081.600.5503.0000.56012. | OTHER-UNIFORMS              | \$7,444.85     | \$6,262.22     | \$12,500.00         | \$5,308.31     | \$12,500.00        | \$0.00           | 0%       |
| 081.600.5503.0000.56022. | OTHER-INVENTORY O/S         | (\$25,083.61)  | \$0.00         | \$0.00              | \$0.00         | \$0.00             | \$0.00           | **       |
| 081.600.5503.0000.56029. | OTHER-DEPRECIATION          | \$4,452,414.80 | \$0.00         | \$0.00              | \$0.00         | \$0.00             | \$0.00           | **       |
| 081.600.5503.0000.56034. | OTHER-EMPLOYEE APPRECIATION | \$0.00         | \$0.00         | \$0.00              | \$0.00         | \$390.00           | \$390.00         | **       |
| TOTAL OTHER              |                             | \$4,519,336.94 | \$75,315.95    | \$123,806.00        | \$63,921.64    | \$102,768.00       | (\$21,038.00)    |          |
| 081.600.5503.0000.57002. | CAPITAL-ENGINEERING         | \$0.00         | \$0.00         | \$569,019.00        | \$167,784.92   | \$0.00             | (\$569,019.00)   | -100%    |
| 081.600.5503.0000.57011. | CAPITAL-EQUIPMENT           | \$241,077.00   | \$264,599.84   | \$21,291.00         | (\$875.00)     | \$0.00             | (\$21,291.00)    | -100%    |
| TOTAL CAPITAL            |                             | \$241,077.00   | \$264,599.84   | \$590,310.00        | \$166,909.92   | \$0.00             | (\$590,310.00)   |          |
| TOTAL EXPENSE            |                             | \$7,550,131.47 | \$3,424,473.09 | \$4,983,924.00      | \$2,828,594.50 | \$1,677,038.00     | (\$3,306,886.00) |          |

## Enterprise Funds-Water Reclamation

| Account                              | Account Description            | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals         | 2026 Prelim Budget    | \$ Change             | % Change |
|--------------------------------------|--------------------------------|---------------------|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------|
| 081.600.5603.0000.40612.             | MISC REVENUE-REIMBURSEMENTS    | \$0.00              | \$0.00              | \$0.00              | (\$103.44)           | \$0.00                | \$0.00                | **       |
| 081.600.5603.0000.40615.             | MISC REVENUE-SALE OF SCRAP     | (\$478.80)          | \$0.00              | (\$644.00)          | (\$21,829.83)        | \$0.00                | (\$644.00)            | -100%    |
| 081.600.5603.0000.40619.             | MISC REVENUE-SERVICES RENDERED | (\$4,834.05)        | (\$9,702.00)        | \$0.00              | \$0.00               | \$0.00                | \$0.00                | **       |
| <b>TOTAL MISC REVENUE</b>            |                                | <b>(\$5,312.85)</b> | <b>(\$9,702.00)</b> | <b>(\$644.00)</b>   | <b>(\$21,933.27)</b> | <b>\$0.00</b>         | <b>(\$644.00)</b>     |          |
| 081.600.5603.0000.52001.             | SALARIES-SUPERVISORY           | \$65,682.64         | \$68,309.27         | \$113,550.00        | \$62,457.31          | \$91,604.00           | (\$21,946.00)         | -19%     |
| 081.600.5603.0000.52002.             | SALARIES-OPERATIONAL           | \$288,686.54        | \$290,294.26        | \$507,002.00        | \$252,641.24         | \$666,249.00          | \$159,247.00          | 31%      |
| 081.600.5603.0000.52004.             | SALARIES-OVERTIME              | \$22,111.56         | \$14,455.03         | \$30,000.00         | \$24,059.81          | \$35,250.00           | \$5,250.00            | 18%      |
| 081.600.5603.0000.52007.             | SALARIES-STANDBY               | \$5,638.41          | \$6,636.60          | \$9,000.00          | \$6,805.07           | \$10,575.00           | \$1,575.00            | 18%      |
| 081.600.5603.0000.52010.             | BENEFITS-RETIREMENT            | \$51,187.42         | \$54,458.61         | \$88,817.00         | \$49,774.75          | \$121,288.00          | \$32,471.00           | 37%      |
| 081.600.5603.0000.52012.             | BENEFITS-RETIREE HEALTH        | \$6,873.02          | \$7,077.32          | \$11,539.00         | \$6,271.16           | \$15,161.00           | \$3,622.00            | 31%      |
| 081.600.5603.0000.52015.             | BENEFITS-FICA                  | \$27,947.40         | \$29,145.05         | \$42,047.00         | \$25,897.83          | \$57,748.00           | \$15,701.00           | 37%      |
| 081.600.5603.0000.52020.             | PTO CONVERSION                 | \$5,149.55          | \$5,252.54          | \$5,358.00          | \$5,357.58           | \$0.00                | (\$5,358.00)          | -100%    |
| 081.600.5603.0000.52025.             | BENEFIT-GROUP HEALTH           | \$36,287.15         | \$35,823.76         | \$65,561.00         | \$39,016.40          | \$88,110.00           | \$22,549.00           | 34%      |
| 081.600.5603.0000.52030.             | BENEFITS-WORKER'S COMP         | \$13,434.67         | \$11,420.41         | \$21,384.00         | \$11,786.73          | \$27,030.00           | \$5,646.00            | 26%      |
| 081.600.5603.0000.52031.             | BENEFITS-WORKER'S COMP FEE     | \$71.30             | \$73.60             | \$102.00            | \$52.90              | \$130.00              | \$28.00               | 27%      |
| <b>TOTAL SALARIES &amp; BENEFITS</b> |                                | <b>\$523,069.66</b> | <b>\$522,946.45</b> | <b>\$894,360.00</b> | <b>\$484,120.78</b>  | <b>\$1,113,145.00</b> | <b>\$218,785.00</b>   |          |
| 081.600.5603.0000.53001.             | SUPPLIES-OFFICE                | \$1,892.97          | \$914.79            | \$2,000.00          | \$1,507.11           | \$2,000.00            | \$0.00                | 0%       |
| 081.600.5603.0000.53011.             | SUPPLIES-JANITORIAL            | \$424.83            | \$590.35            | \$600.00            | \$387.60             | \$600.00              | \$0.00                | 0%       |
| 081.600.5603.0000.53012.             | SUPPLIES-SAFETY                | \$5,490.18          | \$6,861.69          | \$8,628.00          | \$8,356.15           | \$10,000.00           | \$1,372.00            | 16%      |
| 081.600.5603.0000.53025.             | SUPPLIES-MAINTENANCE           | \$104,419.16        | \$142,221.72        | \$264,626.00        | \$113,107.87         | \$268,150.00          | \$3,524.00            | 1%       |
| 081.600.5603.0000.53034.             | SUPPLIES-CONSTRUCTION          | \$2,185.35          | \$0.00              | \$9,000.00          | \$2,679.59           | \$8,000.00            | (\$1,000.00)          | -11%     |
| 081.600.5603.0000.53040.             | SUPPLIES-WATER TREATMENT       | \$169,040.36        | \$172,889.28        | \$200,000.00        | \$132,943.57         | \$200,000.00          | \$0.00                | 0%       |
| <b>TOTAL SUPPLIES</b>                |                                | <b>\$283,452.85</b> | <b>\$323,477.83</b> | <b>\$484,854.00</b> | <b>\$258,981.89</b>  | <b>\$488,750.00</b>   | <b>\$3,896.00</b>     |          |
| 081.600.5603.0000.53501.             | MAINTENANCE-COPIER             | \$0.00              | \$0.00              | \$1,000.00          | \$0.00               | \$0.00                | (\$1,000.00)          | -100%    |
| 081.600.5603.0000.53505.             | MAINTENANCE-FLEET PARTS        | \$25,863.73         | \$17,370.18         | \$36,100.00         | \$12,240.07          | \$36,100.00           | \$0.00                | 0%       |
| 081.600.5603.0000.53507.             | MAINTENANCE-HEATING & COOLING  | \$0.00              | \$0.00              | \$2,000.00          | \$388.25             | \$2,000.00            | \$0.00                | 0%       |
| 081.600.5603.0000.53508.             | MAINTENANCE-PEST CONTROL       | \$778.44            | \$778.44            | \$1,012.00          | \$1,135.75           | \$2,000.00            | \$988.00              | 98%      |
| 081.600.5603.0000.53509.             | MAINTENANCE-BUILDING&STRUCTURE | \$1,270.22          | \$2,112.10          | \$5,500.00          | \$4,680.53           | \$2,500.00            | (\$3,000.00)          | -55%     |
| 081.600.5603.0000.53510.             | MAINTENANCE-COMMUNICATIONS     | \$11,831.59         | \$0.00              | \$3,000.00          | \$0.00               | \$3,000.00            | \$0.00                | 0%       |
| 081.600.5603.0000.53511.             | MAINTENANCE-EQUIPMENT          | \$1,490.37          | \$0.00              | \$2,524.00          | \$2,523.94           | \$5,000.00            | \$2,476.00            | 98%      |
| 081.600.5603.0000.53514.             | MAINTENANCE-GENERATOR          | \$0.00              | \$25,048.72         | \$30,801.00         | \$9,614.19           | \$30,000.00           | (\$801.00)            | -3%      |
| 081.600.5603.0000.53531.             | MAINTENANCE-TELEMETRY          | \$2,654.69          | \$0.00              | \$28,275.00         | \$11,276.41          | \$30,150.00           | \$1,875.00            | 7%       |
| <b>TOTAL MAINTENANCE</b>             |                                | <b>\$43,889.04</b>  | <b>\$45,309.44</b>  | <b>\$110,212.00</b> | <b>\$41,859.14</b>   | <b>\$110,750.00</b>   | <b>\$538.00</b>       |          |
| 081.600.5603.0000.54001.             | UTILITIES-ELECTRICITY          | \$347,098.19        | \$366,229.75        | \$410,000.00        | \$253,958.31         | \$410,000.00          | \$0.00                | 0%       |
| 081.600.5603.0000.54003.             | UTILITIES-GAS                  | \$797.70            | \$575.23            | \$532.00            | \$503.44             | \$532.00              | \$0.00                | 0%       |
| 081.600.5603.0000.54004.             | UTILITIES-PHONE SERVICE        | \$1,948.05          | \$1,017.11          | \$0.00              | \$0.00               | \$0.00                | \$0.00                | **       |
| 081.600.5603.0000.54005.             | UTILITIES-CELL PHONE SERVICE   | \$4,265.26          | \$4,680.43          | \$4,800.00          | \$4,518.07           | \$4,800.00            | \$0.00                | 0%       |
| 081.600.5603.0000.54007.             | UTILITIES-INTERNET SERVICE     | \$1,303.45          | \$1,280.75          | \$1,230.00          | \$1,337.10           | \$1,230.00            | \$0.00                | 0%       |
| 081.600.5603.0000.54008.             | UTILITIES-WATER/SEWER/GARBAGE  | \$11,694.98         | \$12,106.62         | \$13,000.00         | \$10,582.63          | \$13,000.00           | \$0.00                | 0%       |
| <b>TOTAL UTILITIES</b>               |                                | <b>\$367,107.63</b> | <b>\$385,889.89</b> | <b>\$429,562.00</b> | <b>\$270,899.55</b>  | <b>\$429,562.00</b>   | <b>\$0.00</b>         |          |
| 081.600.5603.0000.54504.             | SERVICES-COPIER LEASE/CHARGES  | \$2,433.89          | \$2,391.13          | \$2,950.00          | \$2,104.38           | \$2,950.00            | \$0.00                | 0%       |
| 081.600.5603.0000.54507.             | SERVICES-PRINTING              | \$445.20            | \$0.00              | \$800.00            | \$0.00               | \$800.00              | \$0.00                | 0%       |
| 081.600.5603.0000.54517.             | SERVICES-JANITORIAL            | \$3,466.80          | \$5,930.24          | \$6,600.00          | \$3,903.83           | \$6,520.00            | (\$80.00)             | -1%      |
| 081.600.5603.0000.54520.             | SERVICES-CONTRACT              | \$1,777.60          | \$0.00              | \$203,700.00        | \$3,083.34           | \$0.00                | (\$203,700.00)        | -100%    |
| 081.600.5603.0000.54528.             | SERVICES-LAB                   | \$72,026.09         | \$70,892.22         | \$143,129.00        | \$15,475.58          | \$85,000.00           | (\$58,129.00)         | -41%     |
| 081.600.5603.0000.54530.             | SERVICES-EQUIPMENT RENTAL      | \$114.45            | \$0.00              | \$500.00            | \$0.00               | \$500.00              | \$0.00                | 0%       |
| <b>TOTAL SERVICES</b>                |                                | <b>\$80,264.03</b>  | <b>\$79,213.59</b>  | <b>\$357,679.00</b> | <b>\$24,567.13</b>   | <b>\$95,770.00</b>    | <b>(\$261,909.00)</b> |          |
| 081.600.5603.0000.55001.             | INSURANCE-GENERAL LIABILITY    | \$1,343.59          | \$1,672.85          | \$1,840.00          | \$2,910.15           | \$12,998.00           | \$11,158.00           | 606%     |
| 081.600.5603.0000.55002.             | INSURANCE-FLEET                | \$3,891.59          | \$3,932.20          | \$3,617.00          | \$2,940.94           | \$5,005.00            | \$1,388.00            | 38%      |
| 081.600.5603.0000.55006.             | INSURANCE-COMMERCIAL PROPERTY  | \$1,481.64          | \$2,236.11          | \$2,303.00          | \$10,604.15          | \$10,923.00           | \$8,620.00            | 374%     |
| <b>TOTAL INSURANCE</b>               |                                | <b>\$6,716.82</b>   | <b>\$7,841.16</b>   | <b>\$7,760.00</b>   | <b>\$16,455.24</b>   | <b>\$28,926.00</b>    | <b>\$21,166.00</b>    |          |

## Enterprise Funds-Water Reclamation

| Account                  | Account Description          | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals          | 2026 Prelim Budget    | \$ Change             | % Change |
|--------------------------|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------|
| 081.600.5603.0000.55501. | FEES-PERMITS & LICENSES      | \$9,500.00            | \$318.11              | \$10,000.00           | \$0.00                | \$0.00                | (\$10,000.00)         | -100%    |
| 081.600.5603.0000.55502. | FEES-SOFTWARE SUPPORT FEES   | \$3,319.15            | \$7,379.79            | \$6,875.00            | \$5,360.50            | \$10,000.00           | \$3,125.00            | 45%      |
| 081.600.5603.0000.55505. | FEES-MEMBERSHIPS & DUES      | \$280.81              | \$30.81               | \$1,050.00            | \$0.00                | \$1,050.00            | \$0.00                | 0%       |
| 081.600.5603.0000.55512. | FEES-POSTAGE                 | \$24.81               | \$5.52                | \$50.00               | \$31.28               | \$50.00               | \$0.00                | 0%       |
|                          | <b>TOTAL FEES</b>            | <b>\$13,124.77</b>    | <b>\$7,734.23</b>     | <b>\$17,975.00</b>    | <b>\$5,391.78</b>     | <b>\$11,100.00</b>    | <b>(\$6,875.00)</b>   |          |
| 081.600.5603.0000.56002. | OTHER-BOOKS & PUBLICATIONS   | \$598.32              | \$0.00                | \$450.00              | \$0.00                | \$450.00              | \$0.00                | 0%       |
| 081.600.5603.0000.56005. | OTHER-TRAVEL                 | \$3,757.85            | \$75.00               | \$176.00              | \$75.00               | \$0.00                | (\$176.00)            | -100%    |
| 081.600.5603.0000.56007. | OTHER-EQUIPMENT              | \$3,615.90            | \$2,572.12            | \$9,044.00            | \$4,339.96            | \$9,000.00            | (\$44.00)             | 0%       |
| 081.600.5603.0000.56008. | OTHER-COMPUTER HARDWARE      | \$1,070.47            | \$1,905.76            | \$0.00                | \$0.00                | \$0.00                | \$0.00                | **       |
| 081.600.5603.0000.56010. | OTHER-FUELS                  | \$26,359.38           | \$19,665.44           | \$30,000.00           | \$14,227.45           | \$30,000.00           | \$0.00                | 0%       |
| 081.600.5603.0000.56011. | OTHER-TOOLS                  | \$2,940.01            | \$2,215.46            | \$2,800.00            | \$1,142.91            | \$2,800.00            | \$0.00                | 0%       |
| 081.600.5603.0000.56012. | OTHER-UNIFORMS               | \$4,226.35            | \$3,880.70            | \$6,077.00            | \$3,362.33            | \$7,000.00            | \$923.00              | 15%      |
| 081.600.5603.0000.56034. | OTHER-EMPLOYEE APPRECIATION  | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$210.00              | \$210.00              | **       |
|                          | <b>TOTAL OTHER</b>           | <b>\$42,568.28</b>    | <b>\$30,314.48</b>    | <b>\$48,547.00</b>    | <b>\$23,147.65</b>    | <b>\$49,460.00</b>    | <b>\$913.00</b>       |          |
| 081.600.5603.0000.57002. | CAPITAL-ENGINEERING          | \$11,081.95           | \$20,726.72           | \$93,659.00           | \$0.00                | \$0.00                | (\$93,659.00)         | -100%    |
| 081.600.5603.0000.57004. | CAPITAL-SITE IMPROVEMENT     | \$0.00                | \$0.00                | \$400,000.00          | \$0.00                | \$0.00                | (\$400,000.00)        | -100%    |
| 081.600.5603.0000.57006. | CAPITAL-BUILDING IMPROVEMENT | \$222,797.16          | \$58,568.85           | \$120,699.00          | \$0.00                | \$0.00                | (\$120,699.00)        | -100%    |
| 081.600.5603.0000.57011. | CAPITAL-EQUIPMENT            | \$418,649.65          | \$179,511.65          | \$644.00              | \$0.00                | \$0.00                | (\$644.00)            | -100%    |
|                          | <b>TOTAL CAPITAL</b>         | <b>\$652,528.76</b>   | <b>\$258,807.22</b>   | <b>\$615,002.00</b>   | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>(\$615,002.00)</b> |          |
|                          | <b>TOTAL EXPENSE</b>         | <b>\$2,012,721.84</b> | <b>\$1,661,534.29</b> | <b>\$2,965,951.00</b> | <b>\$1,125,423.16</b> | <b>\$2,327,463.00</b> | <b>(\$638,488.00)</b> |          |

# Enterprise Funds-Water Production

| Account                  | Account Description                  | 2023 Actuals         | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget    | \$ Change             | % Change |
|--------------------------|--------------------------------------|----------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------|
| 081.600.5703.0000.40612. | MISC REVENUE-REIMBURSEMENTS          | \$0.00               | (\$1,224.02)        | \$0.00              | (\$73.47)           | \$0.00                | \$0.00                | **       |
| 081.600.5703.0000.40615. | MISC REVENUE-SALE OF SCRAP           | (\$11,542.50)        | \$0.00              | (\$5,078.00)        | (\$5,077.75)        | \$0.00                | (\$5,078.00)          | -100%    |
|                          | <b>TOTAL MISC REVENUE</b>            | <b>(\$11,542.50)</b> | <b>(\$1,224.02)</b> | <b>(\$5,078.00)</b> | <b>(\$5,151.22)</b> | <b>\$0.00</b>         | <b>(\$5,078.00)</b>   |          |
| 081.600.5703.0000.52001. | SALARIES-SUPERVISORY                 | \$0.00               | \$0.00              | \$89,440.00         | \$0.00              | \$86,320.00           | (\$3,120.00)          | -3%      |
| 081.600.5703.0000.52002. | SALARIES-OPERATIONAL                 | \$391,776.09         | \$346,845.37        | \$571,878.00        | \$294,495.92        | \$687,740.00          | \$115,862.00          | 20%      |
| 081.600.5703.0000.52004. | SALARIES-OVERTIME                    | \$21,396.62          | \$29,026.56         | \$28,750.00         | \$19,995.06         | \$35,250.00           | \$6,500.00            | 23%      |
| 081.600.5703.0000.52007. | SALARIES-STANDBY                     | \$7,037.49           | \$9,217.26          | \$10,100.00         | \$7,097.23          | \$11,870.00           | \$1,770.00            | 18%      |
| 081.600.5703.0000.52010. | BENEFITS-RETIREMENT                  | \$55,020.31          | \$53,250.98         | \$97,606.00         | \$46,492.82         | \$123,089.00          | \$25,483.00           | 26%      |
| 081.600.5703.0000.52012. | BENEFITS-RETIREE HEALTH              | \$7,388.10           | \$6,919.70          | \$18,384.00         | \$5,854.67          | \$15,487.00           | (\$2,897.00)          | -16%     |
| 081.600.5703.0000.52015. | BENEFITS-FICA                        | \$30,772.04          | \$31,028.48         | \$47,109.00         | \$24,581.70         | \$60,371.00           | \$13,262.00           | 28%      |
| 081.600.5703.0000.52020. | PTO CONVERSION                       | \$1,251.53           | \$3,711.74          | \$3,500.00          | \$1,490.38          | \$0.00                | (\$3,500.00)          | -100%    |
| 081.600.5703.0000.52025. | BENEFIT-GROUP HEALTH                 | \$27,054.53          | \$25,984.67         | \$26,672.00         | \$22,711.52         | \$30,582.00           | \$3,910.00            | 15%      |
| 081.600.5703.0000.52030. | BENEFITS-WORKER'S COMP               | \$13,326.41          | \$12,799.55         | \$23,425.00         | \$12,649.46         | \$31,261.00           | \$7,836.00            | 33%      |
| 081.600.5703.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$82.38              | \$75.90             | \$74.00             | \$55.26             | \$140.00              | \$66.00               | 89%      |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$555,105.50</b>  | <b>\$518,860.21</b> | <b>\$916,938.00</b> | <b>\$435,424.02</b> | <b>\$1,082,110.00</b> | <b>\$165,172.00</b>   |          |
| 081.600.5703.0000.53001. | SUPPLIES-OFFICE                      | \$2,193.69           | \$962.61            | \$2,500.00          | \$1,557.80          | \$2,500.00            | \$0.00                | 0%       |
| 081.600.5703.0000.53011. | SUPPLIES-JANITORIAL                  | \$356.02             | \$766.83            | \$800.00            | \$467.90            | \$800.00              | \$0.00                | 0%       |
| 081.600.5703.0000.53012. | SUPPLIES-SAFTY                       | \$4,166.77           | \$6,093.91          | \$9,600.00          | \$4,938.38          | \$9,600.00            | \$0.00                | 0%       |
| 081.600.5703.0000.53025. | SUPPLIES-MAINTENANCE                 | \$85,886.52          | \$66,471.97         | \$109,991.00        | \$38,107.86         | \$132,491.00          | \$22,500.00           | 20%      |
| 081.600.5703.0000.53034. | SUPPLIES-CONSTRUCTION                | \$947.01             | \$808.08            | \$5,000.00          | \$2.40              | \$0.00                | (\$5,000.00)          | -100%    |
| 081.600.5703.0000.53040. | SUPPLIES-WATER TREATMENT             | \$82,874.44          | \$102,465.17        | \$138,066.00        | \$102,300.80        | \$115,566.00          | (\$22,500.00)         | -16%     |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$176,424.45</b>  | <b>\$177,568.57</b> | <b>\$265,957.00</b> | <b>\$147,375.14</b> | <b>\$260,957.00</b>   | <b>(\$5,000.00)</b>   |          |
| 081.600.5703.0000.53505. | MAINTENANCE-FLEET PARTS              | \$16,479.52          | \$19,819.05         | \$30,000.00         | \$13,592.16         | \$25,000.00           | (\$5,000.00)          | -17%     |
| 081.600.5703.0000.53507. | MAINTENANCE-HEATING & COOLING        | \$159.32             | \$223.55            | \$2,500.00          | \$0.00              | \$2,500.00            | \$0.00                | 0%       |
| 081.600.5703.0000.53508. | MAINTENANCE-PEST CONTROL             | \$713.64             | \$713.64            | \$800.00            | \$676.00            | \$800.00              | \$0.00                | 0%       |
| 081.600.5703.0000.53509. | MAINTENANCE-BUILDING&STRUCTURE       | \$4,514.21           | \$6,790.64          | \$8,600.00          | \$1,563.74          | \$10,000.00           | \$1,400.00            | 16%      |
| 081.600.5703.0000.53510. | MAINTENANCE-COMMUNICATIONS           | \$12,047.03          | \$2,370.64          | \$13,500.00         | \$540.94            | \$13,500.00           | \$0.00                | 0%       |
| 081.600.5703.0000.53511. | MAINTENANCE-EQUIPMENT                | \$423.16             | \$1,125.62          | \$2,000.00          | \$588.22            | \$2,000.00            | \$0.00                | 0%       |
| 081.600.5703.0000.53514. | MAINTENANCE-GENERATOR                | \$2,134.35           | \$24,457.81         | \$58,431.00         | \$30,052.91         | \$80,000.00           | \$21,569.00           | 37%      |
| 081.600.5703.0000.53531. | MAINTENANCE-TELEMETRY                | \$18,348.60          | \$28,431.00         | \$40,000.00         | \$2,106.00          | \$40,000.00           | \$0.00                | 0%       |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$54,819.83</b>   | <b>\$83,931.95</b>  | <b>\$155,831.00</b> | <b>\$49,119.97</b>  | <b>\$173,800.00</b>   | <b>\$17,969.00</b>    |          |
| 081.600.5703.0000.54001. | UTILITIES-ELECTRICITY                | \$347,384.55         | \$299,597.12        | \$512,460.00        | \$236,144.31        | \$512,460.00          | \$0.00                | 0%       |
| 081.600.5703.0000.54003. | UTILITIES-GAS                        | \$3,287.17           | \$2,395.52          | \$5,300.00          | \$2,009.01          | \$5,300.00            | \$0.00                | 0%       |
| 081.600.5703.0000.54004. | UTILITIES-PHONE SERVICE              | \$7,150.07           | \$6,866.44          | \$5,700.00          | \$5,183.28          | \$5,700.00            | \$0.00                | 0%       |
| 081.600.5703.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$7,660.75           | \$10,330.44         | \$11,000.00         | \$9,584.57          | \$11,500.00           | \$500.00              | 5%       |
| 081.600.5703.0000.54007. | UTILITIES-INTERNET SERVICE           | \$2,901.07           | \$2,926.84          | \$0.00              | \$3,070.33          | \$4,000.00            | \$4,000.00            | **       |
| 081.600.5703.0000.54008. | UTILITIES-WATER/SEWER/GARBAGE        | \$1,656.96           | \$1,796.79          | \$2,500.00          | \$1,549.10          | \$2,500.00            | \$0.00                | 0%       |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$370,040.57</b>  | <b>\$323,913.15</b> | <b>\$536,960.00</b> | <b>\$257,540.60</b> | <b>\$541,460.00</b>   | <b>\$4,500.00</b>     |          |
| 081.600.5703.0000.54504. | SERVICES-COPIER LEASE/CHARGES        | \$2,655.26           | \$3,985.62          | \$4,630.00          | \$3,760.15          | \$4,630.00            | \$0.00                | 0%       |
| 081.600.5703.0000.54507. | SERVICES-PRINTING                    | \$3,249.16           | \$2,126.19          | \$3,600.00          | \$0.00              | \$3,600.00            | \$0.00                | 0%       |
| 081.600.5703.0000.54513. | SERVICES-IT/OT                       | \$129,612.50         | \$129,650.00        | \$130,000.00        | \$97,368.75         | \$130,000.00          | \$0.00                | 0%       |
| 081.600.5703.0000.54517. | SERVICES-JANITORIAL                  | \$5,032.80           | \$12,195.56         | \$13,309.00         | \$12,169.61         | \$0.00                | (\$13,309.00)         | -100%    |
| 081.600.5703.0000.54520. | SERVICES-CONTRACT                    | \$119,434.40         | \$61,931.03         | \$721,444.00        | \$40,024.85         | \$60,000.00           | (\$661,444.00)        | -92%     |
| 081.600.5703.0000.54528. | SERVICES-LAB                         | \$22,993.36          | \$31,057.47         | \$40,000.00         | \$16,234.83         | \$40,000.00           | \$0.00                | 0%       |
| 081.600.5703.0000.54530. | SERVICES-EQUIPMENT RENTAL            | \$16,565.05          | \$0.00              | \$0.00              | \$0.00              | \$0.00                | \$0.00                | **       |
|                          | <b>TOTAL SERVICES</b>                | <b>\$299,542.53</b>  | <b>\$240,945.87</b> | <b>\$912,983.00</b> | <b>\$169,558.19</b> | <b>\$238,230.00</b>   | <b>(\$674,753.00)</b> |          |
| 081.600.5703.0000.55001. | INSURANCE-GENERAL LIABILITY          | \$2,686.45           | \$3,443.76          | \$3,680.00          | \$5,820.30          | \$5,995.00            | \$2,315.00            | 63%      |
| 081.600.5703.0000.55002. | INSURANCE-FLEET                      | \$4,422.47           | \$3,763.08          | \$1,779.00          | \$2,198.52          | \$4,145.00            | \$2,366.00            | 133%     |
| 081.600.5703.0000.55006. | INSURANCE-COMMERCIAL PROPERTY        | \$37,382.56          | \$56,417.96         | \$58,489.00         | \$30,673.41         | \$31,594.00           | (\$26,895.00)         | -46%     |
|                          | <b>TOTAL INSURANCE</b>               | <b>\$44,491.48</b>   | <b>\$63,624.80</b>  | <b>\$63,948.00</b>  | <b>\$38,692.23</b>  | <b>\$41,734.00</b>    | <b>(\$22,214.00)</b>  |          |

## Enterprise Funds-Water Production

| Account                  | Account Description          | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals          | 2026 Prelim Budget    | \$ Change             | % Change |
|--------------------------|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------|
| 081.600.5703.0000.55501. | FEES-PERMITS & LICENSES      | \$23,719.02           | \$11,509.20           | \$53,948.00           | \$11,328.21           | \$54,000.00           | \$52.00               | 0%       |
| 081.600.5703.0000.55502. | FEES-SOFTWARE SUPPORT FEES   | \$7,341.61            | \$6,354.96            | \$17,900.00           | \$5,820.50            | \$16,500.00           | (\$1,400.00)          | -8%      |
| 081.600.5703.0000.55505. | FEES-MEMBERSHIPS & DUES      | \$70.00               | \$185.00              | \$200.00              | \$82.16               | \$200.00              | \$0.00                | 0%       |
| 081.600.5703.0000.55512. | FEES-POSTAGE                 | \$37.10               | \$48.10               | \$150.00              | \$339.51              | \$150.00              | \$0.00                | 0%       |
| 081.600.5703.0000.55516. | FEES-WATER CONSERVATION FEES | \$48,491.31           | \$40,328.69           | \$76,668.00           | \$33,585.67           | \$76,668.00           | \$0.00                | 0%       |
| <b>TOTAL FEES</b>        |                              | <b>\$79,659.04</b>    | <b>\$58,425.95</b>    | <b>\$148,866.00</b>   | <b>\$51,156.05</b>    | <b>\$147,518.00</b>   | <b>(\$1,348.00)</b>   |          |
| 081.600.5703.0000.56002. | OTHER-BOOKS & PUBLICATIONS   | \$231.00              | \$317.90              | \$400.00              | \$0.00                | \$400.00              | \$0.00                | 0%       |
| 081.600.5703.0000.56005. | OTHER-TRAVEL                 | \$3,405.51            | \$1,408.83            | \$6,706.00            | \$856.50              | \$6,700.00            | (\$6.00)              | 0%       |
| 081.600.5703.0000.56007. | OTHER-EQUIPMENT              | \$13,735.16           | \$24,039.05           | \$41,416.00           | \$6,906.67            | \$40,000.00           | (\$1,416.00)          | -3%      |
| 081.600.5703.0000.56008. | OTHER-COMPUTER HARDWARE      | \$78.90               | \$6,654.60            | \$0.00                | \$0.00                | \$0.00                | \$0.00                | **       |
| 081.600.5703.0000.56010. | OTHER-FUELS                  | \$32,736.45           | \$22,970.82           | \$30,000.00           | \$17,300.86           | \$30,000.00           | \$0.00                | 0%       |
| 081.600.5703.0000.56011. | OTHER-TOOLS                  | \$1,261.89            | \$1,316.10            | \$3,000.00            | \$1,003.75            | \$3,000.00            | \$0.00                | 0%       |
| 081.600.5703.0000.56012. | OTHER-UNIFORMS               | \$6,488.30            | \$4,967.99            | \$6,500.00            | \$4,213.09            | \$6,500.00            | \$0.00                | 0%       |
| 081.600.5703.0000.56034. | OTHER-EMPLOYEE APPRECIATION  | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$270.00              | \$270.00              | **       |
| <b>TOTAL OTHER</b>       |                              | <b>\$57,937.21</b>    | <b>\$61,675.29</b>    | <b>\$88,022.00</b>    | <b>\$30,280.87</b>    | <b>\$86,870.00</b>    | <b>(\$1,152.00)</b>   |          |
| 081.600.5703.0000.57004. | CAPITAL-SITE IMPROVEMENT     | \$0.00                | \$0.00                | \$240,000.00          | \$0.00                | \$0.00                | (\$240,000.00)        | -100%    |
| 081.600.5703.0000.57011. | CAPITAL-EQUIPMENT            | \$0.00                | \$221,972.83          | \$164,064.00          | \$14,539.79           | \$0.00                | (\$164,064.00)        | -100%    |
| <b>TOTAL CAPITAL</b>     |                              | <b>\$0.00</b>         | <b>\$221,972.83</b>   | <b>\$404,064.00</b>   | <b>\$14,539.79</b>    | <b>\$0.00</b>         | <b>(\$404,064.00)</b> |          |
| <b>TOTAL EXPENSE</b>     |                              | <b>\$1,338,478.08</b> | <b>\$1,509,972.75</b> | <b>\$2,580,586.00</b> | <b>\$1,024,128.67</b> | <b>\$2,334,449.00</b> | <b>(\$246,137.00)</b> |          |

## Enterprise Funds-Water/Sewer Capital

| Account                  | Account Description            | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget   | 2025 Actuals          | 2026 Prelim Budget  | \$ Change               |
|--------------------------|--------------------------------|---------------------|---------------------|-----------------------|-----------------------|---------------------|-------------------------|
| 081.600.9303.0000.54523. | SERVICES-ENGINEERING           | \$185.70            | \$407,090.97        | \$938,071.00          | (\$56,436.44)         | \$0.00              | (\$938,071.00)          |
| <b>TOTAL SERVICES</b>    |                                | <b>\$185.70</b>     | <b>\$407,090.97</b> | <b>\$938,071.00</b>   | <b>(\$56,436.44)</b>  | <b>\$0.00</b>       | <b>(\$938,071.00)</b>   |
| 081.600.9303.0000.57002. | CAPITAL-ENGINEERING            | \$90,271.99         | \$70,770.85         | \$150,937.00          | \$582.53              | \$0.00              | (\$150,937.00)          |
| 081.600.9303.0000.57003. | CAPITAL-CONTRACT SERVICES      | \$0.00              | \$0.00              | \$167,800.00          | \$118,998.29          | \$0.00              | (\$167,800.00)          |
| 081.600.9303.0000.57004. | CAPITAL-SITE IMPROVEMENT       | \$112,678.07        | \$60,292.59         | \$1,189,344.00        | \$133,821.82          | \$0.00              | (\$1,189,344.00)        |
| 081.600.9303.0000.57008. | CAPITAL-COMMUNICATIONS         | \$88,083.45         | \$2,103.17          | \$89,813.00           | \$12,875.70           | \$0.00              | (\$89,813.00)           |
| 081.600.9303.0000.57024. | CAPITAL-PIPELINE REPLACEMENT   | \$155,446.68        | \$35,491.17         | \$209,146.00          | \$992.77              | \$200,000.00        | (\$9,146.00)            |
| 081.600.9303.0000.57026. | CAPITAL-WWTP IMPROVEMENTS      | \$40,205.38         | \$69,137.46         | \$139,123.00          | \$25,594.83           | \$0.00              | (\$139,123.00)          |
| 081.600.9303.0000.57027. | CAPITAL-TANK IMPROVEMENTS      | \$0.00              | \$0.00              | \$1,352,563.00        | \$0.00                | \$0.00              | (\$1,352,563.00)        |
| 081.600.9303.0000.57031. | CAPITAL-ICIP                   | \$1,701.26          | \$0.00              | \$67,843.00           | \$0.00                | \$0.00              | (\$67,843.00)           |
| 081.600.9303.0000.57035. | CAPITAL-WATER LINE IMPROVEMENT | \$112,012.39        | (\$2,572.42)        | \$4,572,914.00        | \$1,859,343.39        | \$0.00              | (\$4,572,914.00)        |
| <b>TOTAL CAPITAL</b>     |                                | <b>\$600,399.22</b> | <b>\$235,222.82</b> | <b>\$7,939,483.00</b> | <b>\$2,152,209.33</b> | <b>\$200,000.00</b> | <b>(\$7,739,483.00)</b> |
| <b>TOTAL EXPENSE</b>     |                                | <b>\$600,584.92</b> | <b>\$642,313.79</b> | <b>\$8,877,554.00</b> | <b>\$2,095,772.89</b> | <b>\$200,000.00</b> | <b>(\$8,677,554.00)</b> |

## Enterprise Funds-Collection Center Revenue

| Account                  | Account Description            | 2023 Actuals            | 2024 Actuals            | 2025 Revised Budget     | 2025 Actuals            | 2026 Prelim Budget      | \$ Change             | % Change |
|--------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|----------|
| 086.000.0000.0000.40410. | USER FEES-NON-MEMBER DISPOSAL  | (\$83.11)               | (\$1,082.43)            | \$0.00                  | (\$1,701.99)            | \$0.00                  | \$0.00                | **       |
| 086.000.0000.0000.40480. | USER FEES-REFUSE REMOVAL       | (\$2,536,610.97)        | (\$2,620,785.14)        | (\$2,520,000.00)        | (\$2,171,956.23)        | (\$2,520,000.00)        | \$0.00                | 0%       |
| 086.000.0000.0000.40481. | USER FEES-NON-REST DISPOSAL    | (\$43,671.52)           | (\$43,363.22)           | (\$42,000.00)           | (\$33,602.59)           | (\$42,000.00)           | \$0.00                | 0%       |
|                          | <b>TOTAL USER FEES</b>         | <b>(\$2,580,365.60)</b> | <b>(\$2,665,230.79)</b> | <b>(\$2,562,000.00)</b> | <b>(\$2,207,260.81)</b> | <b>(\$2,562,000.00)</b> | <b>\$0.00</b>         |          |
| 086.000.0000.0000.40615. | MISC REVENUE-SALE OF SCRAP     | (\$1,571.46)            | \$0.00                  | (\$841.00)              | (\$9,266.96)            | \$0.00                  | (\$841.00)            | -100%    |
| 086.000.0000.0000.40617. | MISC REVENUE-OVER/SHORT        | (\$4,954.33)            | \$0.00                  | \$0.00                  | \$0.00                  | \$0.00                  | \$0.00                | **       |
|                          | <b>TOTAL MISC REVENUE</b>      | <b>(\$6,525.79)</b>     | <b>\$0.00</b>           | <b>(\$841.00)</b>       | <b>(\$9,266.96)</b>     | <b>\$0.00</b>           | <b>(\$841.00)</b>     |          |
| 086.000.0000.0000.40801. | INVESTMENT INCOME              | (\$6,682.63)            | (\$14,707.42)           | (\$14,603.00)           | (\$23,106.54)           | (\$30,809.00)           | \$16,206.00           | 111%     |
|                          | <b>TOTAL INVESTMENT INCOME</b> | <b>(\$6,682.63)</b>     | <b>(\$14,707.42)</b>    | <b>(\$14,603.00)</b>    | <b>(\$23,106.54)</b>    | <b>(\$30,809.00)</b>    | <b>\$16,206.00</b>    |          |
| 086.000.0000.0000.49089. | TRAN FR (89) ESGRT .0625%      | \$0.00                  | \$0.00                  | (\$240,000.00)          | \$0.00                  | \$0.00                  | (\$240,000.00)        | -100%    |
|                          | <b>TOTAL TRANSFER IN</b>       | <b>\$0.00</b>           | <b>\$0.00</b>           | <b>(\$240,000.00)</b>   | <b>\$0.00</b>           | <b>\$0.00</b>           | <b>(\$240,000.00)</b> |          |
|                          | <b>TOTAL REVENUES</b>          | <b>(\$2,593,574.02)</b> | <b>(\$2,679,938.21)</b> | <b>(\$2,817,444.00)</b> | <b>(\$2,239,634.31)</b> | <b>(\$2,592,809.00)</b> | <b>(\$224,635.00)</b> |          |
| 086.000.0000.0000.59012. | TRAN TO (12) INTERNAL SVC      | \$53,420.55             | \$53,579.00             | \$64,278.00             | \$53,565.10             | \$83,071.00             | \$18,793.00           | 29%      |
|                          | <b>TOTAL TRANSFER OUT</b>      | <b>\$53,420.55</b>      | <b>\$53,579.00</b>      | <b>\$64,278.00</b>      | <b>\$53,565.10</b>      | <b>\$83,071.00</b>      | <b>\$18,793.00</b>    |          |

# Enterprise Funds-Collection Center

| Account                              | Account Description            | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals          | 2026 Prelim Budget    | \$ Change             | % Change |
|--------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------|
| 086.600.1003.0000.52002.             | SALARIES-OPERATIONAL           | \$143,182.91          | \$128,221.95          | \$221,165.00          | \$140,118.72          | \$195,053.00          | (\$26,112.00)         | -12%     |
| 086.600.1003.0000.52004.             | SALARIES-OVERTIME              | \$13,220.07           | \$13,305.81           | \$12,000.00           | \$8,108.44            | \$12,000.00           | \$0.00                | 0%       |
| 086.600.1003.0000.52010.             | BENEFITS-RETIREMENT            | \$22,188.09           | \$19,237.97           | \$34,064.00           | \$21,352.17           | \$31,019.00           | (\$3,045.00)          | -9%      |
| 086.600.1003.0000.52012.             | BENEFITS-RETIREE HEALTH        | \$2,979.76            | \$2,499.88            | \$4,426.00            | \$2,689.58            | \$3,904.00            | (\$522.00)            | -12%     |
| 086.600.1003.0000.52015.             | BENEFITS-FICA                  | \$12,868.63           | \$11,116.40           | \$16,594.00           | \$11,659.93           | \$15,482.00           | (\$1,112.00)          | -7%      |
| 086.600.1003.0000.52020.             | PTO CONVERSION                 | \$2,765.92            | \$2,821.25            | \$3,000.00            | \$1,540.91            | \$0.00                | (\$3,000.00)          | -100%    |
| 086.600.1003.0000.52025.             | BENEFIT-GROUP HEALTH           | \$7,431.59            | \$4,799.28            | \$7,353.00            | \$7,866.99            | \$5,995.00            | (\$1,358.00)          | -18%     |
| 086.600.1003.0000.52030.             | BENEFITS-WORKER'S COMP         | \$14,897.55           | \$11,659.92           | \$18,346.00           | \$14,080.21           | \$18,974.00           | \$628.00              | 3%       |
| 086.600.1003.0000.52031.             | BENEFITS-WORKER'S COMP FEE     | \$34.50               | \$29.90               | \$37.00               | \$32.20               | \$50.00               | \$13.00               | 35%      |
| <b>TOTAL SALARIES &amp; BENEFITS</b> |                                | <b>\$219,569.02</b>   | <b>\$193,692.36</b>   | <b>\$316,985.00</b>   | <b>\$207,449.15</b>   | <b>\$282,477.00</b>   | <b>(\$34,508.00)</b>  |          |
| 086.600.1003.0000.53001.             | SUPPLIES-OFFICE                | \$237.63              | \$720.15              | \$1,400.00            | \$574.00              | \$1,400.00            | \$0.00                | 0%       |
| 086.600.1003.0000.53011.             | SUPPLIES-JANITORIAL            | \$152.99              | \$0.00                | \$182.00              | \$355.42              | \$182.00              | \$0.00                | 0%       |
| 086.600.1003.0000.53012.             | SUPPLIES-SAFETY                | \$1,125.80            | \$1,032.78            | \$1,600.00            | \$1,048.81            | \$1,600.00            | \$0.00                | 0%       |
| <b>TOTAL SUPPLIES</b>                |                                | <b>\$1,516.42</b>     | <b>\$1,752.93</b>     | <b>\$3,182.00</b>     | <b>\$1,978.23</b>     | <b>\$3,182.00</b>     | <b>\$0.00</b>         |          |
| 086.600.1003.0000.53505.             | MAINTENANCE-FLEET PARTS        | \$27,990.51           | \$17,010.51           | \$35,000.00           | \$19,503.72           | \$35,000.00           | \$0.00                | 0%       |
| 086.600.1003.0000.53507.             | MAINTENANCE-HEATING & COOLING  | \$1,139.08            | \$0.00                | \$1,500.00            | \$0.00                | \$1,500.00            | \$0.00                | 0%       |
| 086.600.1003.0000.53508.             | MAINTENANCE-PEST CONTROL       | \$389.28              | \$389.28              | \$390.00              | \$351.55              | \$390.00              | \$0.00                | 0%       |
| 086.600.1003.0000.53509.             | MAINTENANCE-BUILDING&STRUCTURE | \$2,347.58            | \$4,867.01            | \$6,000.00            | \$2,982.48            | \$6,000.00            | \$0.00                | 0%       |
| 086.600.1003.0000.53510.             | MAINTENANCE-COMMUNICATIONS     | \$0.00                | \$365.00              | \$2,000.00            | \$0.00                | \$2,000.00            | \$0.00                | 0%       |
| 086.600.1003.0000.53511.             | MAINTENANCE-EQUIPMENT          | \$546.38              | \$131.14              | \$1,300.00            | \$119.95              | \$1,300.00            | \$0.00                | 0%       |
| 086.600.1003.0000.53518.             | MAINTENANCE-STREET             | \$1,128.94            | \$1,620.75            | \$1,820.00            | \$1,200.52            | \$5,000.00            | \$3,180.00            | 175%     |
| <b>TOTAL MAINTENANCE</b>             |                                | <b>\$33,541.77</b>    | <b>\$24,383.69</b>    | <b>\$48,010.00</b>    | <b>\$24,158.22</b>    | <b>\$51,190.00</b>    | <b>\$3,180.00</b>     |          |
| 086.600.1003.0000.54001.             | UTILITIES-ELECTRICITY          | \$4,932.39            | \$4,179.57            | \$5,150.00            | \$3,852.59            | \$5,150.00            | \$0.00                | 0%       |
| 086.600.1003.0000.54005.             | UTILITIES-CELL PHONE SERVICE   | \$531.94              | \$660.19              | \$3,600.00            | \$570.30              | \$2,600.00            | (\$1,000.00)          | -28%     |
| 086.600.1003.0000.54008.             | UTILITIES-WATER/SEWER/GARBAGE  | \$1,569.79            | \$1,730.23            | \$2,100.00            | \$2,439.10            | \$2,100.00            | \$0.00                | 0%       |
| <b>TOTAL UTILITIES</b>               |                                | <b>\$7,034.12</b>     | <b>\$6,569.99</b>     | <b>\$10,850.00</b>    | <b>\$6,861.99</b>     | <b>\$9,850.00</b>     | <b>(\$1,000.00)</b>   |          |
| 086.600.1003.0000.54507.             | SERVICES-PRINTING              | \$45.00               | \$0.00                | \$120.00              | \$0.00                | \$120.00              | \$0.00                | 0%       |
| 086.600.1003.0000.54520.             | SERVICES-CONTRACT              | \$1,881,113.66        | \$1,964,585.76        | \$2,050,000.00        | \$1,642,811.22        | \$2,055,000.00        | \$5,000.00            | 0%       |
| 086.600.1003.0000.54524.             | SERVICES-ADMINISTRATIVE        | \$23,628.00           | \$22,198.00           | \$18,104.00           | \$15,090.00           | \$14,348.00           | (\$3,756.00)          | -21%     |
| <b>TOTAL SERVICES</b>                |                                | <b>\$1,904,786.66</b> | <b>\$1,986,783.76</b> | <b>\$2,068,224.00</b> | <b>\$1,657,901.22</b> | <b>\$2,069,468.00</b> | <b>\$1,244.00</b>     |          |
| 086.600.1003.0000.55001.             | INSURANCE-GENERAL LIABILITY    | \$1,178.99            | \$1,468.21            | \$1,615.00            | \$2,554.29            | \$2,631.00            | \$1,016.00            | 63%      |
| 086.600.1003.0000.55002.             | INSURANCE-FLEET                | \$1,187.12            | \$1,079.20            | \$593.00              | \$657.15              | \$1,595.00            | \$1,002.00            | 169%     |
| 086.600.1003.0000.55006.             | INSURANCE-COMMERCIAL PROPERTY  | \$357.05              | \$538.86              | \$555.00              | \$226.73              | \$234.00              | (\$321.00)            | -58%     |
| <b>TOTAL INSURANCE</b>               |                                | <b>\$2,723.16</b>     | <b>\$3,086.27</b>     | <b>\$2,763.00</b>     | <b>\$3,438.17</b>     | <b>\$4,460.00</b>     | <b>\$1,697.00</b>     |          |
| 086.600.1003.0000.55513.             | FEES-LANDFILL TIPPING          | \$78,811.14           | \$91,471.91           | \$90,000.00           | \$75,475.32           | \$100,000.00          | \$10,000.00           | 11%      |
| <b>TOTAL FEES</b>                    |                                | <b>\$78,811.14</b>    | <b>\$91,471.91</b>    | <b>\$90,000.00</b>    | <b>\$75,475.32</b>    | <b>\$100,000.00</b>   | <b>\$10,000.00</b>    |          |
| 086.600.1003.0000.56005.             | OTHER-TRAVEL                   | \$1,842.05            | \$405.00              | \$3,410.00            | \$1,206.93            | \$6,000.00            | \$2,590.00            | 76%      |
| 086.600.1003.0000.56007.             | OTHER-EQUIPMENT                | \$435.00              | \$4,139.73            | \$6,000.00            | \$1,247.94            | \$6,000.00            | \$0.00                | 0%       |
| 086.600.1003.0000.56010.             | OTHER-FUELS                    | \$38,380.88           | \$28,867.30           | \$50,000.00           | \$21,606.99           | \$50,000.00           | \$0.00                | 0%       |
| 086.600.1003.0000.56011.             | OTHER-TOOLS                    | \$378.82              | \$692.61              | \$1,000.00            | \$342.34              | \$1,000.00            | \$0.00                | 0%       |
| 086.600.1003.0000.56012.             | OTHER-UNIFORMS                 | \$2,151.12            | \$1,975.43            | \$2,100.00            | \$2,521.02            | \$2,100.00            | \$0.00                | 0%       |
| 086.600.1003.0000.56029.             | OTHER-DEPRECIATION             | \$52,089.66           | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | **       |
| 086.600.1003.0000.56032.             | OTHER-BAD DEBT                 | \$45.22               | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | **       |
| 086.600.1003.0000.56034.             | OTHER-EMPLOYEE APPRECIATION    | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$150.00              | \$150.00              | **       |
| <b>TOTAL OTHER</b>                   |                                | <b>\$95,322.75</b>    | <b>\$36,080.07</b>    | <b>\$62,510.00</b>    | <b>\$26,925.22</b>    | <b>\$65,250.00</b>    | <b>\$2,740.00</b>     |          |
| 086.600.1003.0000.57004.             | CAPITAL-SITE IMPROVEMENT       | \$0.00                | \$0.00                | \$221,500.00          | \$21,300.63           | \$0.00                | (\$221,500.00)        | -100%    |
| 086.600.1003.0000.57011.             | CAPITAL-EQUIPMENT              | \$0.00                | \$0.00                | \$240,841.00          | \$0.00                | \$0.00                | (\$240,841.00)        | -100%    |
| <b>TOTAL CAPITAL</b>                 |                                | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$462,341.00</b>   | <b>\$21,300.63</b>    | <b>\$0.00</b>         | <b>(\$462,341.00)</b> |          |
| <b>TOTAL EXPENSE</b>                 |                                | <b>\$2,343,305.04</b> | <b>\$2,343,820.98</b> | <b>\$3,064,865.00</b> | <b>\$2,025,488.15</b> | <b>\$2,585,877.00</b> | <b>(\$478,988.00)</b> |          |

## Enterprise Funds-Bonito Campground

| Account                  | Account Description            | 2023 Actuals        | 2024 Actuals         | 2025 Revised Budget  | 2025 Actuals         | 2026 Prelim Budget   | \$ Change            | % Change |
|--------------------------|--------------------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------|
| 088.000.0000.0000.40608. | MISC REVENUE-REFUNDS           | \$0.00              | \$0.00               | \$0.00               | (\$60,000.00)        | \$0.00               | \$0.00               | **       |
|                          | <b>TOTAL MISC REVENUE</b>      | <b>\$0.00</b>       | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>(\$60,000.00)</b> | <b>\$0.00</b>        | <b>\$0.00</b>        |          |
| 088.000.0000.0000.40801. | INVESTMENT INCOME              | (\$5,320.18)        | (\$8,060.73)         | (\$8,003.00)         | (\$8,692.05)         | (\$11,590.00)        | \$3,587.00           | 45%      |
|                          | <b>TOTAL INVESTMENT INCOME</b> | <b>(\$5,320.18)</b> | <b>(\$8,060.73)</b>  | <b>(\$8,003.00)</b>  | <b>(\$8,692.05)</b>  | <b>(\$11,590.00)</b> | <b>\$3,587.00</b>    |          |
| 088.000.0000.0000.49081. | TRAN FR (81) WATER/SEWER       | \$0.00              | (\$7,606.00)         | (\$7,544.00)         | \$0.00               | \$0.00               | (\$7,544.00)         | -100%    |
|                          | <b>TOTAL TRANSFER IN</b>       | <b>\$0.00</b>       | <b>(\$7,606.00)</b>  | <b>(\$7,544.00)</b>  | <b>\$0.00</b>        | <b>\$0.00</b>        | <b>(\$7,544.00)</b>  |          |
|                          | <b>TOTAL REVENUES</b>          | <b>(\$5,320.18)</b> | <b>(\$15,666.73)</b> | <b>(\$15,547.00)</b> | <b>(\$68,692.05)</b> | <b>(\$11,590.00)</b> | <b>(\$3,957.00)</b>  |          |
| 088.600.2400.0000.53012. | SUPPLIES-SAFETY                | \$0.00              | \$0.00               | \$1,882.00           | \$881.55             | \$0.00               | (\$1,882.00)         | -100%    |
| 088.600.2400.0000.53025. | SUPPLIES-MAINTENANCE           | \$0.00              | \$0.00               | \$3,429.00           | \$624.03             | \$2,000.00           | (\$1,429.00)         | -42%     |
|                          | <b>TOTAL SUPPLIES</b>          | <b>\$0.00</b>       | <b>\$0.00</b>        | <b>\$5,311.00</b>    | <b>\$1,505.58</b>    | <b>\$2,000.00</b>    | <b>(\$3,311.00)</b>  |          |
| 088.600.2400.0000.54520. | SERVICES-CONTRACT              | \$9,770.00          | \$5,380.00           | \$72,743.00          | \$5,464.65           | \$158,000.00         | \$85,257.00          | 117%     |
| 088.600.2400.0000.54527. | SERVICES-PROFESSIONAL          | \$0.00              | \$0.00               | \$99,596.00          | \$0.00               | \$0.00               | (\$99,596.00)        | -100%    |
|                          | <b>TOTAL SERVICES</b>          | <b>\$9,770.00</b>   | <b>\$5,380.00</b>    | <b>\$172,339.00</b>  | <b>\$5,464.65</b>    | <b>\$158,000.00</b>  | <b>(\$14,339.00)</b> |          |
|                          | <b>TOTAL EXPENSE</b>           | <b>\$9,770.00</b>   | <b>\$5,380.00</b>    | <b>\$177,650.00</b>  | <b>\$6,970.23</b>    | <b>\$160,000.00</b>  | <b>(\$17,650.00)</b> |          |

## Enterprise Funds-Golf Course Revenue

| Account                  | Account Description            | 2023 Actuals            | 2024 Actuals            | 2025 Revised Budget     | 2025 Actuals            | 2026 Prelim Budget      | \$ Change             | % Change |
|--------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|----------|
| 090.000.0000.0000.40437. | USER FEES-ANNUAL PASSES        | (\$155,448.88)          | (\$154,677.44)          | (\$155,000.00)          | (\$129,590.50)          | (\$155,000.00)          | \$0.00                | 0%       |
| 090.000.0000.0000.40441. | USER FEES-SHED                 | (\$1,400.00)            | (\$1,050.00)            | (\$1,050.00)            | (\$2,106.90)            | (\$1,050.00)            | \$0.00                | 0%       |
| 090.000.0000.0000.40442. | USER FEES-RESTAURANT RENTAL    | (\$1,130,189.70)        | (\$1,017,468.78)        | (\$1,000,000.00)        | (\$742,982.93)          | (\$800,000.00)          | (\$200,000.00)        | -20%     |
| 090.000.0000.0000.40443. | USER FEES-GREEN                | (\$272,908.84)          | (\$280,137.30)          | (\$270,000.00)          | (\$206,818.45)          | (\$200,000.00)          | (\$70,000.00)         | -26%     |
| 090.000.0000.0000.40444. | USER FEES-DRIVING RANGE        | (\$67,907.33)           | (\$67,593.19)           | (\$60,000.00)           | (\$44,338.35)           | (\$50,000.00)           | (\$10,000.00)         | -17%     |
| 090.000.0000.0000.40445. | USER FEES-TRAIL FEES           | (\$39,022.25)           | (\$30,640.00)           | (\$32,000.00)           | (\$31,082.00)           | (\$25,000.00)           | (\$7,000.00)          | -22%     |
| 090.000.0000.0000.40446. | USER FEES-CART RENTAL          | (\$213,275.38)          | (\$234,349.88)          | (\$210,000.00)          | (\$171,643.29)          | (\$180,000.00)          | (\$30,000.00)         | -14%     |
|                          | <b>TOTAL USER FEES</b>         | <b>(\$1,880,152.38)</b> | <b>(\$1,785,916.59)</b> | <b>(\$1,728,050.00)</b> | <b>(\$1,328,562.42)</b> | <b>(\$1,411,050.00)</b> | <b>(\$317,000.00)</b> |          |
| 090.000.0000.0000.40612. | MISC REVENUE-REIMBURSEMENTS    | \$0.00                  | \$0.00                  | (\$1,300.00)            | \$0.00                  | \$0.00                  | (\$1,300.00)          | -100%    |
| 090.000.0000.0000.40615. | MISC REVENUE-SALE OF SCRAP     | (\$1,552.56)            | (\$268.85)              | \$0.00                  | \$0.00                  | \$0.00                  | \$0.00                | **       |
|                          | <b>TOTAL MISC REVENUE</b>      | <b>(\$1,552.56)</b>     | <b>(\$268.85)</b>       | <b>(\$1,300.00)</b>     | <b>\$0.00</b>           | <b>\$0.00</b>           | <b>(\$1,300.00)</b>   |          |
| 090.000.0000.0000.40801. | INVESTMENT INCOME              | (\$99.98)               | \$0.00                  | \$0.00                  | \$0.00                  | \$0.00                  | \$0.00                | **       |
|                          | <b>TOTAL INVESTMENT INCOME</b> | <b>(\$99.98)</b>        | <b>\$0.00</b>           | <b>\$0.00</b>           | <b>\$0.00</b>           | <b>\$0.00</b>           | <b>\$0.00</b>         |          |
| 090.000.0000.0000.49011. | TRAN FR (11) GENERAL OP        | (\$774,565.89)          | (\$411,661.64)          | (\$510,080.00)          | (\$251,297.75)          | (\$590,000.00)          | \$79,920.00           | 16%      |
|                          | <b>TOTAL TRANSFER IN</b>       | <b>(\$774,565.89)</b>   | <b>(\$411,661.64)</b>   | <b>(\$510,080.00)</b>   | <b>(\$251,297.75)</b>   | <b>(\$590,000.00)</b>   | <b>\$79,920.00</b>    |          |
|                          | <b>TOTAL REVENUE</b>           | <b>(\$2,656,370.81)</b> | <b>(\$2,197,847.08)</b> | <b>(\$2,239,430.00)</b> | <b>(\$1,579,860.17)</b> | <b>(\$2,001,050.00)</b> | <b>(\$238,380.00)</b> |          |

## Enterprise Funds-Golf Course

| Account                              | Account Description            | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change            | % Change |
|--------------------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------|
| 090.300.0101.0000.52001.             | SALARIES-SUPERVISORY           | \$49,481.10         | \$64,179.10         | \$71,613.00         | \$57,841.16         | \$72,867.00         | \$1,254.00           | 2%       |
| 090.300.0101.0000.52002.             | SALARIES-OPERATIONAL           | \$272,217.77        | \$255,386.47        | \$285,199.00        | \$174,211.63        | \$225,832.00        | (\$59,367.00)        | -21%     |
| 090.300.0101.0000.52004.             | SALARIES-OVERTIME              | \$9,047.12          | \$16,846.47         | \$11,250.00         | \$19,449.02         | \$10,000.00         | (\$1,250.00)         | -11%     |
| 090.300.0101.0000.52010.             | BENEFITS-RETIREMENT            | \$46,358.26         | \$47,948.19         | \$54,957.00         | \$36,097.82         | \$47,498.00         | (\$7,459.00)         | -14%     |
| 090.300.0101.0000.52012.             | BENEFITS-RETIREE HEALTH        | \$6,224.53          | \$6,230.87          | \$7,140.00          | \$4,547.14          | \$5,979.00          | (\$1,161.00)         | -16%     |
| 090.300.0101.0000.52015.             | BENEFITS-FICA                  | \$25,333.61         | \$25,023.30         | \$26,017.00         | \$19,006.88         | \$22,517.00         | (\$3,500.00)         | -13%     |
| 090.300.0101.0000.52025.             | BENEFIT-GROUP HEALTH           | \$20,586.57         | \$28,176.55         | \$29,429.00         | \$23,422.04         | \$32,638.00         | \$3,209.00           | 11%      |
| 090.300.0101.0000.52030.             | BENEFITS-WORKER'S COMP         | \$8,071.69          | \$7,135.88          | \$8,385.00          | \$6,359.66          | \$7,827.00          | (\$558.00)           | -7%      |
| 090.300.0101.0000.52031.             | BENEFITS-WORKER'S COMP FEE     | \$69.00             | \$69.00             | \$65.00             | \$46.00             | \$70.00             | \$5.00               | 8%       |
| <b>TOTAL SALARIES &amp; BENEFITS</b> |                                | <b>\$437,389.65</b> | <b>\$450,995.83</b> | <b>\$494,055.00</b> | <b>\$340,981.35</b> | <b>\$425,228.00</b> | <b>(\$68,827.00)</b> |          |
| 090.300.0101.0000.53012.             | SUPPLIES-SAFETY                | \$2,687.48          | \$22,901.10         | \$5,200.00          | \$3,308.66          | \$4,715.00          | (\$485.00)           | -9%      |
| 090.300.0101.0000.53018.             | SUPPLIES-PROGRAM               | \$36,928.08         | \$74,532.58         | \$18,250.00         | \$9,524.50          | \$21,998.00         | \$3,748.00           | 21%      |
| 090.300.0101.0000.53020.             | SUPPLIES-CHEMICALS             | \$21,782.15         | \$39,247.27         | \$35,442.00         | \$27,391.61         | \$25,988.00         | (\$9,454.00)         | -27%     |
| 090.300.0101.0000.53021.             | SUPPLIES-FERTILIZER/HERBICIDE  | \$0.00              | \$0.00              | \$26,595.00         | \$2,827.33          | \$48,908.00         | \$22,313.00          | 84%      |
| 090.300.0101.0000.53023.             | SUPPLIES-GROUNDS               | \$0.00              | \$0.00              | \$24,000.00         | \$7,854.55          | \$34,000.00         | \$10,000.00          | 42%      |
| 090.300.0101.0000.53047.             | SUPPLIES-IRRIGATION            | \$0.00              | \$0.00              | \$7,963.00          | \$7,377.81          | \$6,323.00          | (\$1,640.00)         | -21%     |
| 090.300.0101.0000.53048.             | SUPPLIES-IRRIGATION CHEMICALS  | \$0.00              | \$0.00              | \$20,306.00         | \$0.00              | \$50,949.00         | \$30,643.00          | 151%     |
| <b>TOTAL SUPPLIES</b>                |                                | <b>\$61,397.71</b>  | <b>\$136,680.95</b> | <b>\$137,756.00</b> | <b>\$58,284.46</b>  | <b>\$192,881.00</b> | <b>\$55,125.00</b>   |          |
| 090.300.0101.0000.53507.             | MAINTENANCE-HEATING & COOLING  | \$0.00              | \$47.30             | \$1,500.00          | \$0.00              | \$1,500.00          | \$0.00               | 0%       |
| 090.300.0101.0000.53509.             | MAINTENANCE-BUILDING&STRUCTURE | \$3,994.00          | \$3,484.23          | \$5,000.00          | \$3,322.50          | \$7,000.00          | \$2,000.00           | 40%      |
| 090.300.0101.0000.53510.             | MAINTENANCE-COMMUNICATIONS     | \$0.00              | \$0.00              | \$200.00            | \$0.00              | \$200.00            | \$0.00               | 0%       |
| 090.300.0101.0000.53511.             | MAINTENANCE-EQUIPMENT          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$32,000.00         | \$32,000.00          | **       |
| 090.300.0101.0000.53515.             | MAINTENANCE-FIRE SYSTEMS       | \$3,492.30          | \$3,430.72          | \$5,500.00          | \$3,114.90          | \$7,500.00          | \$2,000.00           | 36%      |
| 090.300.0101.0000.53533.             | MAINTENANCE-GROUNDS            | \$24,872.86         | \$18,899.60         | \$34,550.00         | \$22,614.83         | \$0.00              | (\$34,550.00)        | -100%    |
| 090.300.0101.0000.53536.             | MAINTENANCE-IRRIGATION         | \$0.00              | \$0.00              | \$25,590.00         | \$11,124.84         | \$7,116.00          | (\$18,474.00)        | -72%     |
| <b>TOTAL MAINTENANCE</b>             |                                | <b>\$32,359.16</b>  | <b>\$25,861.85</b>  | <b>\$72,340.00</b>  | <b>\$40,177.07</b>  | <b>\$55,316.00</b>  | <b>(\$17,024.00)</b> |          |
| 090.300.0101.0000.54001.             | UTILITIES-ELECTRICITY          | \$10,406.62         | \$17,063.71         | \$30,000.00         | \$24,158.35         | \$30,000.00         | \$0.00               | 0%       |
| 090.300.0101.0000.54003.             | UTILITIES-GAS                  | \$2,016.59          | \$1,238.84          | \$2,000.00          | \$999.90            | \$2,000.00          | \$0.00               | 0%       |
| 090.300.0101.0000.54004.             | UTILITIES-PHONE SERVICE        | \$1,019.19          | \$979.87            | \$1,056.00          | \$1,783.62          | \$1,056.00          | \$0.00               | 0%       |
| 090.300.0101.0000.54005.             | UTILITIES-CELL PHONE SERVICE   | \$1,008.82          | \$1,011.70          | \$1,400.00          | \$877.14            | \$1,077.00          | (\$323.00)           | -23%     |
| 090.300.0101.0000.54008.             | UTILITIES-WATER/SEWER/GARBAGE  | \$6,268.62          | \$42,893.45         | \$12,000.00         | \$9,691.57          | \$12,000.00         | \$0.00               | 0%       |
| <b>TOTAL UTILITIES</b>               |                                | <b>\$20,719.84</b>  | <b>\$63,187.57</b>  | <b>\$46,456.00</b>  | <b>\$37,510.58</b>  | <b>\$46,133.00</b>  | <b>(\$323.00)</b>    |          |
| 090.300.0101.0000.54520.             | SERVICES-CONTRACT              | \$4,622.48          | \$7,742.89          | \$4,350.00          | \$2,968.80          | \$102,384.00        | \$98,034.00          | 2254%    |
| 090.300.0101.0000.54524.             | SERVICES-ADMINISTRATIVE        | \$19,296.00         | \$24,156.00         | \$0.00              | \$0.00              | \$0.00              | \$0.00               | **       |
| <b>TOTAL SERVICES</b>                |                                | <b>\$23,918.48</b>  | <b>\$31,898.89</b>  | <b>\$4,350.00</b>   | <b>\$2,968.80</b>   | <b>\$102,384.00</b> | <b>\$98,034.00</b>   |          |
| 090.300.0101.0000.55001.             | INSURANCE-GENERAL LIABILITY    | \$2,872.80          | \$3,577.41          | \$3,935.00          | \$6,223.61          | \$6,411.00          | \$2,476.00           | 63%      |
| 090.300.0101.0000.55002.             | INSURANCE-FLEET                | \$593.56            | \$539.60            | \$297.00            | \$310.08            | \$638.00            | \$341.00             | 115%     |
| 090.300.0101.0000.55006.             | INSURANCE-COMMERCIAL PROPERTY  | \$2,133.22          | \$3,219.48          | \$3,316.00          | \$3,203.68          | \$3,300.00          | (\$16.00)            | 0%       |
| <b>TOTAL INSURANCE</b>               |                                | <b>\$5,599.58</b>   | <b>\$7,336.49</b>   | <b>\$7,548.00</b>   | <b>\$9,737.37</b>   | <b>\$10,349.00</b>  | <b>\$2,801.00</b>    |          |
| 090.300.0101.0000.55502.             | FEES-SOFTWARE SUPPORT FEES     | \$0.00              | \$0.00              | \$250.00            | \$224.00            | \$0.00              | (\$250.00)           | -100%    |
| 090.300.0101.0000.55505.             | FEES-MEMBERSHIPS & DUES        | \$220.00            | \$600.00            | \$1,975.00          | \$1,235.00          | \$2,315.00          | \$340.00             | 17%      |
| <b>TOTAL FEES</b>                    |                                | <b>\$220.00</b>     | <b>\$600.00</b>     | <b>\$2,225.00</b>   | <b>\$1,459.00</b>   | <b>\$2,315.00</b>   | <b>\$90.00</b>       |          |
| 090.300.0101.0000.56003.             | OTHER-PROFESSIONAL DEVELOPMENT | \$0.00              | \$55.00             | \$2,600.00          | \$0.00              | \$3,675.00          | \$1,075.00           | 41%      |
| 090.300.0101.0000.56005.             | OTHER-TRAVEL                   | \$179.40            | \$4,544.64          | \$11,219.00         | \$9,340.97          | \$8,400.00          | (\$2,819.00)         | -25%     |
| 090.300.0101.0000.56007.             | OTHER-EQUIPMENT                | \$0.00              | \$0.00              | \$11,328.00         | \$1,530.00          | \$0.00              | (\$11,328.00)        | -100%    |
| 090.300.0101.0000.56010.             | OTHER-FUELS                    | \$10,349.96         | \$10,392.13         | \$14,550.00         | \$5,720.40          | \$17,500.00         | \$2,950.00           | 20%      |
| 090.300.0101.0000.56011.             | OTHER-TOOLS                    | \$0.00              | \$0.00              | \$5,255.00          | \$3,841.73          | \$1,000.00          | (\$4,255.00)         | -81%     |
| 090.300.0101.0000.56012.             | OTHER-UNIFORMS                 | \$0.00              | \$0.00              | \$3,421.00          | \$996.80            | \$4,472.00          | \$1,051.00           | 31%      |
| 090.300.0101.0000.56020.             | OTHER-CONTINGENCIES            | \$0.00              | \$0.00              | \$9,526.00          | \$8,305.46          | \$10,000.00         | \$474.00             | 5%       |
| 090.300.0101.0000.56029.             | OTHER-DEPRECIATION             | \$223,793.95        | \$1,332.00          | \$0.00              | \$0.00              | \$0.00              | \$0.00               | **       |
| 090.300.0101.0000.56032.             | OTHER-BAD DEBT                 | \$216.79            | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00               | **       |
| 090.300.0101.0000.56034.             | OTHER-EMPLOYEE APPRECIATION    | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$210.00            | \$210.00             | **       |
| <b>TOTAL OTHER</b>                   |                                | <b>\$234,540.10</b> | <b>\$16,323.77</b>  | <b>\$57,899.00</b>  | <b>\$29,735.36</b>  | <b>\$45,257.00</b>  | <b>(\$12,642.00)</b> |          |

## Enterprise Funds-Golf Course

| Account                  | Account Description            | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals        | 2026 Prelim Budget    | \$ Change             | % Change |
|--------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|-----------------------|----------|
| 090.300.0101.0000.57006. | CAPITAL-BUILDING IMPROVEMENT   | \$265,678.97          | \$4,807.37            | \$36,371.00           | \$7,981.36          | \$0.00                | (\$36,371.00)         | -100%    |
| 090.300.0101.0000.57011. | CAPITAL-EQUIPMENT              | \$51,700.81           | \$29,462.35           | \$62,102.00           | \$6,001.75          | \$0.00                | (\$62,102.00)         | -100%    |
| <b>TOTAL CAPITAL</b>     |                                | <b>\$317,379.78</b>   | <b>\$34,269.72</b>    | <b>\$98,473.00</b>    | <b>\$13,983.11</b>  | <b>\$0.00</b>         | <b>(\$98,473.00)</b>  |          |
| <b>TOTAL EXPENSE</b>     |                                | <b>\$1,133,524.30</b> | <b>\$767,155.07</b>   | <b>\$921,102.00</b>   | <b>\$534,837.10</b> | <b>\$879,863.00</b>   | <b>(\$41,239.00)</b>  |          |
| 090.300.2400.0000.53507. | MAINTENANCE-HEATING & COOLING  | \$10,710.75           | \$478.44              | \$1,500.00            | \$0.00              | \$1,500.00            | \$0.00                | 0%       |
| 090.300.2400.0000.53509. | MAINTENANCE-BUILDING&STRUCTURE | \$3,434.65            | \$3,927.54            | \$7,000.00            | \$1,217.46          | \$7,000.00            | \$0.00                | 0%       |
| 090.300.2400.0000.53510. | MAINTENANCE-COMMUNICATIONS     | \$120.88              | \$0.00                | \$350.00              | \$0.00              | \$350.00              | \$0.00                | 0%       |
| <b>TOTAL MAINTENANCE</b> |                                | <b>\$14,266.28</b>    | <b>\$4,405.98</b>     | <b>\$8,850.00</b>     | <b>\$1,217.46</b>   | <b>\$8,850.00</b>     | <b>\$0.00</b>         |          |
| 090.300.2400.0000.54506. | SERVICES-ADVERTISING           | \$10,125.00           | \$6,121.87            | \$10,000.00           | \$3,577.50          | \$10,000.00           | \$0.00                | 0%       |
| 090.300.2400.0000.54533. | SERVICES-GOLF PRO              | \$1,384,234.59        | \$1,288,229.39        | \$1,300,000.00        | \$948,169.99        | \$1,100,000.00        | (\$200,000.00)        | -15%     |
| <b>TOTAL SERVICES</b>    |                                | <b>\$1,394,359.59</b> | <b>\$1,294,351.26</b> | <b>\$1,310,000.00</b> | <b>\$951,747.49</b> | <b>\$1,110,000.00</b> | <b>(\$200,000.00)</b> |          |
| <b>TOTAL EXPENSE</b>     |                                | <b>\$1,408,625.87</b> | <b>\$1,298,757.24</b> | <b>\$1,318,850.00</b> | <b>\$952,964.95</b> | <b>\$1,118,850.00</b> | <b>(\$200,000.00)</b> |          |

## Enterprise Funds-Airport Revenue

| Account                  | Account Description         | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget     | 2025 Actuals          | 2026 Prelim Budget    | \$ Change               | % Change |
|--------------------------|-----------------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|----------|
| 091.000.0000.0000.40442. | USER FEES-RESTAURANT RENTAL | (\$500.00)            | \$0.00                | \$0.00                  | \$0.00                | \$0.00                | \$0.00                  | **       |
| 091.000.0000.0000.40447. | USER FEES-GASOLINE          | (\$23,810.68)         | (\$34,164.68)         | (\$25,000.00)           | (\$29,432.02)         | (\$35,000.00)         | \$10,000.00             | 40%      |
| 091.000.0000.0000.40448. | USER FEES-BASE OPERATOR     | (\$1,824.34)          | (\$2,313.39)          | (\$2,500.00)            | (\$1,261.77)          | (\$2,500.00)          | \$0.00                  | 0%       |
| 091.000.0000.0000.40449. | USER FEES-LANDING           | (\$4,991.30)          | (\$5,856.30)          | (\$2,500.00)            | (\$2,341.10)          | (\$2,500.00)          | \$0.00                  | 0%       |
| 091.000.0000.0000.40450. | USER FEES-CITY LEASE        | (\$73,559.54)         | \$0.00                | (\$77,000.00)           | \$0.00                | \$0.00                | (\$77,000.00)           | -100%    |
| 091.000.0000.0000.40452. | USER FEES-LAND LEASE        | (\$60,703.18)         | (\$57,896.65)         | (\$63,000.00)           | (\$105.00)            | (\$68,351.00)         | \$5,351.00              | 8%       |
| 091.000.0000.0000.40453. | USER FEES-PARKING           | (\$480.00)            | (\$230.00)            | (\$480.00)              | (\$400.00)            | (\$480.00)            | \$0.00                  | 0%       |
|                          | <b>TOTAL USER FEES</b>      | <b>(\$165,869.04)</b> | <b>(\$100,461.02)</b> | <b>(\$170,480.00)</b>   | <b>(\$33,539.89)</b>  | <b>(\$108,831.00)</b> | <b>(\$61,649.00)</b>    |          |
| 091.000.0000.0000.40608. | MISC REVENUE-REFUNDS        | (\$13,720.04)         | (\$20.00)             | \$0.00                  | (\$365.89)            | \$0.00                | \$0.00                  | **       |
| 091.000.0000.0000.40615. | MISC REVENUE-SALE OF SCRAP  | (\$14,748.75)         | \$0.00                | (\$2,209.00)            | (\$3,886.45)          | \$0.00                | (\$2,209.00)            | -100%    |
| 091.000.0000.0000.40617. | MISC REVENUE-OVER/SHORT     | \$2,153.42            | \$0.00                | \$0.00                  | \$0.00                | \$0.00                | \$0.00                  | **       |
|                          | <b>TOTAL MISC REVENUE</b>   | <b>(\$26,315.37)</b>  | <b>(\$20.00)</b>      | <b>(\$2,209.00)</b>     | <b>(\$4,252.34)</b>   | <b>\$0.00</b>         | <b>(\$2,209.00)</b>     |          |
| 091.000.0000.0000.40701. | GRANTS-FEDERAL              | \$0.00                | (\$59,703.44)         | (\$1,027,036.00)        | (\$310,241.24)        | \$0.00                | (\$1,027,036.00)        | -100%    |
| 091.000.0000.0000.40702. | GRANTS-STATE                | (\$17,513.00)         | (\$11,079.00)         | (\$938,805.00)          | (\$147,217.00)        | (\$11,111.00)         | (\$927,694.00)          | -99%     |
|                          | <b>TOTAL GRANTS</b>         | <b>(\$17,513.00)</b>  | <b>(\$70,782.44)</b>  | <b>(\$1,965,841.00)</b> | <b>(\$457,458.24)</b> | <b>(\$11,111.00)</b>  | <b>(\$1,954,730.00)</b> |          |
| 091.000.0000.0000.49011. | TRAN FR (11) GENERAL OP     | (\$50,943.24)         | (\$203,826.75)        | (\$117,000.00)          | \$0.00                | (\$184,000.00)        | \$67,000.00             | 57%      |
| 091.000.0000.0000.49069. | TRAN FR (69) '94 GRT        | \$0.00                | \$0.00                | (\$182,847.00)          | \$0.00                | \$0.00                | (\$182,847.00)          | -100%    |
|                          | <b>TOTAL TRANSFER IN</b>    | <b>(\$50,943.24)</b>  | <b>(\$203,826.75)</b> | <b>(\$299,847.00)</b>   | <b>\$0.00</b>         | <b>(\$184,000.00)</b> | <b>(\$115,847.00)</b>   |          |
|                          | <b>TOTAL REVENUE</b>        | <b>(\$260,640.65)</b> | <b>(\$375,090.21)</b> | <b>(\$2,438,377.00)</b> | <b>(\$495,250.47)</b> | <b>(\$303,942.00)</b> | <b>(\$2,134,435.00)</b> |          |

## Enterprise Funds-Airport

| Account                              | Account Description            | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change             | % Change |
|--------------------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------|
| 091.300.2400.0000.52001.             | SALARIES-SUPERVISORY           | \$55,974.08         | \$45,479.94         | \$56,395.00         | \$45,549.18         | \$57,523.00         | \$1,128.00            | 2%       |
| 091.300.2400.0000.52002.             | SALARIES-OPERATIONAL           | \$30,043.33         | \$48,152.16         | \$40,052.00         | \$28,740.01         | \$40,853.00         | \$801.00              | 2%       |
| 091.300.2400.0000.52003.             | SALARIES-TEMP/PART TIME        | \$0.00              | \$7,756.67          | \$21,506.00         | \$6,358.33          | \$21,936.00         | \$430.00              | 2%       |
| 091.300.2400.0000.52004.             | SALARIES-OVERTIME              | \$205.70            | \$664.05            | \$400.00            | \$0.00              | \$400.00            | \$0.00                | 0%       |
| 091.300.2400.0000.52010.             | BENEFITS-RETIREMENT            | \$12,770.62         | \$14,633.21         | \$18,168.00         | \$12,799.17         | \$19,133.00         | \$965.00              | 5%       |
| 091.300.2400.0000.52012.             | BENEFITS-RETIREE HEALTH        | \$1,714.56          | \$1,901.06          | \$2,361.00          | \$1,612.35          | \$2,407.00          | \$46.00               | 2%       |
| 091.300.2400.0000.52015.             | BENEFITS-FICA                  | \$7,193.67          | \$7,629.72          | \$8,970.00          | \$6,240.23          | \$9,308.00          | \$338.00              | 4%       |
| 091.300.2400.0000.52025.             | BENEFIT-GROUP HEALTH           | \$111.18            | \$511.52            | \$5,343.00          | \$4,034.96          | \$6,087.00          | \$744.00              | 14%      |
| 091.300.2400.0000.52030.             | BENEFITS-WORKER'S COMP         | \$5,071.24          | \$4,564.86          | \$6,331.00          | \$4,866.53          | \$6,737.00          | \$406.00              | 6%       |
| 091.300.2400.0000.52031.             | BENEFITS-WORKER'S COMP FEE     | \$16.10             | \$18.40             | \$28.00             | \$20.70             | \$150.00            | \$122.00              | 436%     |
| <b>TOTAL SALARIES &amp; BENEFITS</b> |                                | <b>\$113,100.48</b> | <b>\$131,311.59</b> | <b>\$159,554.00</b> | <b>\$110,221.46</b> | <b>\$164,534.00</b> | <b>\$4,980.00</b>     |          |
| 091.300.2400.0000.53001.             | SUPPLIES-OFFICE                | \$82.98             | \$896.62            | \$2,065.00          | \$280.15            | \$1,000.00          | (\$1,065.00)          | -52%     |
| 091.300.2400.0000.53011.             | SUPPLIES-JANITORIAL            | \$1,448.36          | \$3,611.16          | \$3,993.00          | \$2,088.91          | \$3,200.00          | (\$793.00)            | -20%     |
| 091.300.2400.0000.53012.             | SUPPLIES-SAFETY                | \$77.53             | \$1,701.05          | \$2,360.00          | \$374.61            | \$3,540.00          | \$1,180.00            | 50%      |
| 091.300.2400.0000.53031.             | SUPPLIES-AIRPORT               | \$53,583.54         | \$32,958.18         | \$22,736.00         | \$7,264.70          | \$21,822.00         | (\$914.00)            | -4%      |
| <b>TOTAL SUPPLIES</b>                |                                | <b>\$55,192.41</b>  | <b>\$39,167.01</b>  | <b>\$31,154.00</b>  | <b>\$10,008.37</b>  | <b>\$29,562.00</b>  | <b>(\$1,592.00)</b>   |          |
| 091.300.2400.0000.53503.             | MAINTENANCE-AWOS               | \$4,404.66          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00                | **       |
| 091.300.2400.0000.53505.             | MAINTENANCE-FLEET PARTS        | \$1,451.93          | \$2,544.42          | \$1,800.00          | \$688.70            | \$1,800.00          | \$0.00                | 0%       |
| 091.300.2400.0000.53507.             | MAINTENANCE-HEATING & COOLING  | \$28.43             | \$652.06            | \$5,000.00          | \$105.85            | \$5,000.00          | \$0.00                | 0%       |
| 091.300.2400.0000.53508.             | MAINTENANCE-PEST CONTROL       | \$519.00            | \$519.00            | \$1,000.00          | \$540.80            | \$1,000.00          | \$0.00                | 0%       |
| 091.300.2400.0000.53509.             | MAINTENANCE-BUILDING&STRUCTURE | \$2,301.27          | \$4,121.32          | \$5,000.00          | \$1,081.34          | \$5,000.00          | \$0.00                | 0%       |
| 091.300.2400.0000.53510.             | MAINTENANCE-COMMUNICATIONS     | \$0.00              | \$0.00              | \$1,000.00          | \$0.00              | \$1,000.00          | \$0.00                | 0%       |
| 091.300.2400.0000.53511.             | MAINTENANCE-EQUIPMENT          | \$0.00              | \$91.32             | \$4,800.00          | \$3,048.66          | \$7,000.00          | \$2,200.00            | 46%      |
| 091.300.2400.0000.53514.             | MAINTENANCE-GENERATOR          | \$4,653.02          | \$1,181.00          | \$7,000.00          | \$1,478.39          | \$8,000.00          | \$1,000.00            | 14%      |
| 091.300.2400.0000.53533.             | MAINTENANCE-GROUNDS            | \$0.00              | \$1,060.69          | \$5,000.00          | \$1,481.24          | \$2,500.00          | (\$2,500.00)          | -50%     |
| <b>TOTAL MAINTENANCE</b>             |                                | <b>\$13,358.31</b>  | <b>\$10,169.81</b>  | <b>\$30,600.00</b>  | <b>\$8,424.98</b>   | <b>\$31,300.00</b>  | <b>\$700.00</b>       |          |
| 091.300.2400.0000.54001.             | UTILITIES-ELECTRICITY          | \$20,007.07         | \$17,435.71         | \$23,841.00         | \$15,703.46         | \$18,000.00         | (\$5,841.00)          | -24%     |
| 091.300.2400.0000.54003.             | UTILITIES-GAS                  | \$1,938.86          | \$1,145.05          | \$2,750.00          | \$977.35            | \$1,300.00          | (\$1,450.00)          | -53%     |
| 091.300.2400.0000.54004.             | UTILITIES-PHONE SERVICE        | \$2,156.25          | \$2,080.18          | \$2,040.00          | \$1,681.92          | \$2,000.00          | (\$40.00)             | -2%      |
| 091.300.2400.0000.54005.             | UTILITIES-CELL PHONE SERVICE   | \$404.21            | \$400.11            | \$1,000.00          | \$412.84            | \$400.00            | (\$600.00)            | -60%     |
| 091.300.2400.0000.54007.             | UTILITIES-INTERNET SERVICE     | \$918.80            | \$995.26            | \$1,100.00          | \$688.32            | \$1,000.00          | (\$100.00)            | -9%      |
| 091.300.2400.0000.54008.             | UTILITIES-WATER/SEWER/GARBAGE  | \$2,857.69          | \$3,055.45          | \$4,100.00          | \$2,826.84          | \$3,100.00          | (\$1,000.00)          | -24%     |
| <b>TOTAL UTILITIES</b>               |                                | <b>\$28,282.88</b>  | <b>\$25,111.76</b>  | <b>\$34,831.00</b>  | <b>\$22,290.73</b>  | <b>\$25,800.00</b>  | <b>(\$9,031.00)</b>   |          |
| 091.300.2400.0000.54520.             | SERVICES-CONTRACT              | \$16,751.04         | \$73,613.83         | \$57,897.00         | \$18,234.11         | \$26,400.00         | (\$31,497.00)         | -54%     |
| 091.300.2400.0000.54524.             | SERVICES-ADMINISTRATIVE        | \$13,284.00         | \$15,972.00         | \$0.00              | \$0.00              | \$0.00              | \$0.00                | **       |
| 091.300.2400.0000.54532.             | SERVICES-CONSULTANTS           | \$0.00              | \$0.00              | \$612,500.00        | \$104,095.49        | \$5,000.00          | (\$607,500.00)        | -99%     |
| <b>TOTAL SERVICES</b>                |                                | <b>\$30,035.04</b>  | <b>\$89,585.83</b>  | <b>\$670,397.00</b> | <b>\$122,329.60</b> | <b>\$31,400.00</b>  | <b>(\$638,997.00)</b> |          |

## Enterprise Funds-Airport

| Account                  | Account Description           | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget   | 2025 Actuals          | 2026 Prelim Budget  | \$ Change               | % Change |
|--------------------------|-------------------------------|---------------------|---------------------|-----------------------|-----------------------|---------------------|-------------------------|----------|
| 091.300.2400.0000.55002. | INSURANCE-FLEET               | \$890.34            | \$1,025.24          | \$593.00              | \$465.06              | \$957.00            | \$364.00                | 61%      |
| 091.300.2400.0000.55006. | INSURANCE-COMMERCIAL PROPERTY | \$2,231.93          | \$3,368.45          | \$3,470.00            | \$1,417.34            | \$1,460.00          | (\$2,010.00)            | -58%     |
| 091.300.2400.0000.55012. | INSURANCE-AIRPORT             | \$2,157.00          | \$2,340.00          | \$2,574.00            | \$2,340.00            | \$2,410.00          | (\$164.00)              | -6%      |
|                          | <b>TOTAL INSURANCE</b>        | <b>\$5,279.27</b>   | <b>\$6,733.69</b>   | <b>\$6,637.00</b>     | <b>\$4,222.40</b>     | <b>\$4,827.00</b>   | <b>(\$1,810.00)</b>     |          |
| 091.300.2400.0000.55505. | FEES-MEMBERSHIPS & DUES       | \$75.00             | \$125.00            | \$150.00              | \$0.00                | \$250.00            | \$100.00                | 67%      |
| 091.300.2400.0000.55512. | FEES-POSTAGE                  | \$36.41             | \$42.59             | \$100.00              | \$17.25               | \$100.00            | \$0.00                  | 0%       |
|                          | <b>TOTAL FEES</b>             | <b>\$111.41</b>     | <b>\$167.59</b>     | <b>\$250.00</b>       | <b>\$17.25</b>        | <b>\$350.00</b>     | <b>\$100.00</b>         |          |
| 091.300.2400.0000.56005. | OTHER-TRAVEL                  | \$2,420.41          | \$1,255.56          | \$4,000.00            | \$547.40              | \$4,000.00          | \$0.00                  | 0%       |
| 091.300.2400.0000.56007. | OTHER-EQUIPMENT               | \$0.00              | \$9,871.93          | \$20,281.00           | \$7,959.98            | \$5,000.00          | (\$15,281.00)           | -75%     |
| 091.300.2400.0000.56010. | OTHER-FUELS                   | \$3,232.48          | \$2,715.95          | \$5,500.00            | \$2,129.84            | \$5,500.00          | \$0.00                  | 0%       |
| 091.300.2400.0000.56011. | OTHER-TOOLS                   | \$0.00              | \$0.00              | \$600.00              | \$0.00                | \$600.00            | \$0.00                  | 0%       |
| 091.300.2400.0000.56015. | OTHER-SPECIAL EVENTS          | \$0.00              | \$0.00              | \$4,056.00            | \$4,056.00            | \$1,000.00          | (\$3,056.00)            | -75%     |
| 091.300.2400.0000.56020. | OTHER-CONTINGENCIES           | \$0.00              | \$0.00              | \$17,973.00           | \$0.00                | \$0.00              | (\$17,973.00)           | -100%    |
| 091.300.2400.0000.56032. | OTHER-BAD DEBT                | (\$244.67)          | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00                  | **       |
| 091.300.2400.0000.56034. | OTHER-EMPLOYEE APPRECIATION   | \$0.00              | \$0.00              | \$0.00                | \$0.00                | \$90.00             | \$90.00                 | **       |
|                          | <b>TOTAL OTHER</b>            | <b>\$5,408.22</b>   | <b>\$13,843.44</b>  | <b>\$52,410.00</b>    | <b>\$14,693.22</b>    | <b>\$16,190.00</b>  | <b>(\$36,220.00)</b>    |          |
| 091.300.2400.0000.57004. | CAPITAL-SITE IMPROVEMENT      | \$0.00              | \$0.00              | \$1,498,675.00        | \$1,223,465.93        | \$0.00              | (\$1,498,675.00)        | -100%    |
| 091.300.2400.0000.57011. | CAPITAL-EQUIPMENT             | \$0.00              | \$0.00              | \$2,209.00            | \$0.00                | \$0.00              | (\$2,209.00)            | -100%    |
|                          | <b>TOTAL CAPITAL</b>          | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$1,500,884.00</b> | <b>\$1,223,465.93</b> | <b>\$0.00</b>       | <b>(\$1,500,884.00)</b> |          |
|                          | <b>TOTAL EXPENSE</b>          | <b>\$250,768.02</b> | <b>\$316,090.72</b> | <b>\$2,486,717.00</b> | <b>\$1,515,673.94</b> | <b>\$303,963.00</b> | <b>(\$2,182,754.00)</b> |          |

## Enterprise Funds-Landfill

| Account                        | Account Description            | 2023 Actuals            | 2024 Actuals            | 2025 Revised Budget     | 2025 Actuals            | 2026 Prelim Budget      | \$ Change               | % Change |
|--------------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------|
| 094.000.0000.0000.40409.       | USER FEES-MEMBER DISPOSAL      | (\$1,095,675.69)        | (\$1,120,093.77)        | (\$3,300,000.00)        | (\$3,150,373.36)        | (\$1,075,000.00)        | (\$2,225,000.00)        | -67%     |
| 094.000.0000.0000.40410.       | USER FEES-NON-MEMBER DISPOSAL  | (\$108,974.68)          | (\$150,104.95)          | (\$125,000.00)          | (\$116,030.53)          | (\$125,000.00)          | \$0.00                  | 0%       |
| 094.000.0000.0000.40451.       | USER FEES-BUILDING RENTAL      | (\$307.77)              | (\$1,586.95)            | (\$1,200.00)            | (\$5,530.88)            | (\$820.00)              | (\$380.00)              | -32%     |
| 094.000.0000.0000.40472.       | USER FEES-SEPTAGE DISPOSAL     | (\$14,251.76)           | (\$4,749.57)            | (\$10,000.00)           | (\$6,263.82)            | (\$8,000.00)            | (\$2,000.00)            | -20%     |
| 094.000.0000.0000.40482.       | USER FEES-ASBESTOS DISPOSAL    | (\$474,001.61)          | (\$602,484.30)          | (\$250,000.00)          | (\$107,687.15)          | (\$90,000.00)           | (\$160,000.00)          | -64%     |
| 094.000.0000.0000.40483.       | USER FEES-GREASE PIT LEASE     | (\$576.19)              | (\$594.06)              | (\$1,162.00)            | (\$611.29)              | (\$600.00)              | (\$562.00)              | -48%     |
| <b>TOTAL USER FEES</b>         |                                | <b>(\$1,693,787.70)</b> | <b>(\$1,879,613.60)</b> | <b>(\$3,687,362.00)</b> | <b>(\$3,386,497.03)</b> | <b>(\$1,299,420.00)</b> | <b>(\$2,387,942.00)</b> |          |
| 094.000.0000.0000.40608.       | MISC REVENUE-REFUNDS           | (\$6,469.93)            | (\$3,967.44)            | \$0.00                  | \$0.00                  | \$0.00                  | \$0.00                  | **       |
| 094.000.0000.0000.40615.       | MISC REVENUE-SALE OF SCRAP     | \$0.00                  | \$0.00                  | (\$17,670.00)           | (\$28,840.83)           | \$0.00                  | (\$17,670.00)           | -100%    |
| 094.000.0000.0000.40617.       | MISC REVENUE-OVER/SHORT        | \$29,361.55             | \$0.00                  | \$0.00                  | \$100.02                | \$0.00                  | \$0.00                  | **       |
| 094.000.0000.0000.40619.       | MISC REVENUE-SERVICES RENDERED | (\$7,350.00)            | (\$4,975.00)            | (\$4,500.00)            | (\$3,625.50)            | \$0.00                  | (\$4,500.00)            | -100%    |
| 094.000.0000.0000.40631.       | MISC REVENUE-SALE OF EQUIPMENT | (\$22,483.03)           | (\$10,655.25)           | (\$22,230.00)           | (\$56,706.62)           | (\$10,000.00)           | (\$12,230.00)           | -55%     |
| <b>TOTAL MISC REVENUE</b>      |                                | <b>(\$6,941.41)</b>     | <b>(\$19,597.69)</b>    | <b>(\$44,400.00)</b>    | <b>(\$89,072.93)</b>    | <b>(\$10,000.00)</b>    | <b>(\$34,400.00)</b>    |          |
| 094.000.0000.0000.40801.       | INVESTMENT INCOME              | (\$49,547.87)           | (\$72,734.31)           | (\$80,218.00)           | (\$80,846.78)           | (\$107,796.00)          | \$27,578.00             | 34%      |
| <b>TOTAL INVESTMENT INCOME</b> |                                | <b>(\$49,547.87)</b>    | <b>(\$72,734.31)</b>    | <b>(\$80,218.00)</b>    | <b>(\$80,846.78)</b>    | <b>(\$107,796.00)</b>   | <b>\$27,578.00</b>      |          |
| <b>TOTAL REVENUE</b>           |                                | <b>(\$1,750,276.98)</b> | <b>(\$1,971,945.60)</b> | <b>(\$3,811,980.00)</b> | <b>(\$3,556,416.74)</b> | <b>(\$1,417,216.00)</b> | <b>(\$2,394,764.00)</b> |          |
| 094.000.0000.0000.59063.       | TRAN TO (63) ENGINEERING       | \$2,654.47              | \$2,665.31              | \$0.00                  | \$0.00                  | \$0.00                  | \$0.00                  | **       |
| <b>TOTAL TRANSFER OUT</b>      |                                | <b>\$2,654.47</b>       | <b>\$2,665.31</b>       | <b>\$0.00</b>           | <b>\$0.00</b>           | <b>\$0.00</b>           | <b>\$0.00</b>           |          |

## Enterprise Funds-Landfill

| Account                  | Account Description                  | 2023 Actuals        | 2024 Actuals        | 2025 Revised Budget | 2025 Actuals        | 2026 Prelim Budget  | \$ Change             | % Change |
|--------------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------|
| 094.600.0903.0000.52001. | SALARIES-SUPERVISORY                 | \$85,314.42         | \$92,057.97         | \$94,882.00         | \$75,111.84         | \$94,944.00         | \$62.00               | 0%       |
| 094.600.0903.0000.52002. | SALARIES-OPERATIONAL                 | \$312,859.46        | \$244,551.43        | \$293,583.00        | \$173,729.39        | \$302,308.00        | \$8,725.00            | 3%       |
| 094.600.0903.0000.52004. | SALARIES-OVERTIME                    | \$21,129.17         | \$24,417.46         | \$30,000.00         | \$21,381.53         | \$30,000.00         | \$0.00                | 0%       |
| 094.600.0903.0000.52010. | BENEFITS-RETIREMENT                  | \$57,709.72         | \$51,304.39         | \$60,723.00         | \$38,439.59         | \$63,173.00         | \$2,450.00            | 4%       |
| 094.600.0903.0000.52011. | BENEFITS-DEFERRED COMP               | \$1,227.17          | \$1,317.13          | \$1,508.00          | \$1,263.40          | \$1,546.00          | \$38.00               | 3%       |
| 094.600.0903.0000.52012. | BENEFITS-RETIREE HEALTH              | \$7,749.25          | \$6,667.82          | \$7,890.00          | \$4,842.02          | \$7,951.00          | \$61.00               | 1%       |
| 094.600.0903.0000.52015. | BENEFITS-FICA                        | \$33,588.13         | \$30,150.25         | \$28,901.00         | \$22,450.59         | \$31,297.00         | \$2,396.00            | 8%       |
| 094.600.0903.0000.52020. | PTO CONVERSION                       | \$1,330.49          | \$6,801.51          | \$5,800.00          | \$5,775.86          | \$0.00              | (\$5,800.00)          | -100%    |
| 094.600.0903.0000.52025. | BENEFIT-GROUP HEALTH                 | \$21,347.65         | \$28,083.79         | \$28,482.00         | \$19,703.64         | \$26,214.00         | (\$2,268.00)          | -8%      |
| 094.600.0903.0000.52027. | VEHICLE ALLOWANCE                    | \$15,763.36         | \$11,225.00         | \$11,400.00         | \$7,200.00          | \$12,000.00         | \$600.00              | 5%       |
| 094.600.0903.0000.52030. | BENEFITS-WORKER'S COMP               | \$31,526.48         | \$24,879.74         | \$27,239.00         | \$22,210.28         | \$32,546.00         | \$5,307.00            | 19%      |
| 094.600.0903.0000.52031. | BENEFITS-WORKER'S COMP FEE           | \$74.59             | \$65.39             | \$50.00             | \$41.56             | \$100.00            | \$50.00               | 100%     |
|                          | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$589,619.89</b> | <b>\$521,521.88</b> | <b>\$590,458.00</b> | <b>\$392,149.70</b> | <b>\$602,079.00</b> | <b>\$11,621.00</b>    |          |
| 094.600.0903.0000.53001. | SUPPLIES-OFFICE                      | \$1,914.81          | \$1,415.00          | \$1,800.00          | \$1,035.21          | \$1,800.00          | \$0.00                | 0%       |
| 094.600.0903.0000.53011. | SUPPLIES-JANITORIAL                  | \$198.73            | \$540.74            | \$1,500.00          | \$500.85            | \$1,500.00          | \$0.00                | 0%       |
| 094.600.0903.0000.53012. | SUPPLIES-SAFETY                      | \$4,728.99          | \$1,334.58          | \$2,500.00          | \$742.83            | \$2,500.00          | \$0.00                | 0%       |
|                          | <b>TOTAL SUPPLIES</b>                | <b>\$6,842.53</b>   | <b>\$3,290.32</b>   | <b>\$5,800.00</b>   | <b>\$2,278.89</b>   | <b>\$5,800.00</b>   | <b>\$0.00</b>         |          |
| 094.600.0903.0000.53505. | MAINTENANCE-FLEET PARTS              | \$11,290.45         | \$6,296.21          | \$10,000.00         | \$2,094.36          | \$10,000.00         | \$0.00                | 0%       |
| 094.600.0903.0000.53506. | MAINTENANCE-FACILITY                 | \$10,155.35         | \$13,518.53         | \$41,033.00         | \$14,842.48         | \$15,000.00         | (\$26,033.00)         | -63%     |
| 094.600.0903.0000.53507. | MAINTENANCE-HEATING & COOLING        | \$962.74            | \$0.00              | \$3,000.00          | \$0.00              | \$3,000.00          | \$0.00                | 0%       |
| 094.600.0903.0000.53509. | MAINTENANCE-BUILDING&STRUCTURE       | \$8,362.70          | \$3,329.15          | \$6,000.00          | \$1,796.59          | \$6,000.00          | \$0.00                | 0%       |
| 094.600.0903.0000.53510. | MAINTENANCE-COMMUNICATIONS           | \$687.99            | \$1,155.44          | \$4,000.00          | \$0.00              | \$4,000.00          | \$0.00                | 0%       |
| 094.600.0903.0000.53511. | MAINTENANCE-EQUIPMENT                | \$225,449.28        | \$321,689.75        | \$486,178.00        | \$287,720.69        | \$500,000.00        | \$13,822.00           | 3%       |
| 094.600.0903.0000.53514. | MAINTENANCE-GENERATOR                | \$2,434.75          | \$1,720.66          | \$5,000.00          | \$2,245.66          | \$5,000.00          | \$0.00                | 0%       |
| 094.600.0903.0000.53519. | MAINTENANCE-LANDFILL                 | \$8,796.36          | \$4,669.18          | \$20,000.00         | \$7,526.71          | \$20,000.00         | \$0.00                | 0%       |
| 094.600.0903.0000.53535. | MAINTENANCE-CELL CAP                 | \$0.00              | \$0.00              | \$10,000.00         | \$0.00              | \$10,000.00         | \$0.00                | 0%       |
|                          | <b>TOTAL MAINTENANCE</b>             | <b>\$268,139.62</b> | <b>\$352,378.92</b> | <b>\$585,211.00</b> | <b>\$316,226.49</b> | <b>\$573,000.00</b> | <b>(\$12,211.00)</b>  |          |
| 094.600.0903.0000.54001. | UTILITIES-ELECTRICITY                | \$8,540.38          | \$12,839.44         | \$12,900.00         | \$13,296.25         | \$12,900.00         | \$0.00                | 0%       |
| 094.600.0903.0000.54005. | UTILITIES-CELL PHONE SERVICE         | \$1,162.69          | \$1,907.83          | \$2,160.00          | \$1,836.28          | \$0.00              | (\$2,160.00)          | -100%    |
| 094.600.0903.0000.54007. | UTILITIES-INTERNET SERVICE           | \$1,001.40          | \$998.27            | \$1,020.00          | \$834.60            | \$1,020.00          | \$0.00                | 0%       |
|                          | <b>TOTAL UTILITIES</b>               | <b>\$10,704.47</b>  | <b>\$15,745.54</b>  | <b>\$16,080.00</b>  | <b>\$15,967.13</b>  | <b>\$13,920.00</b>  | <b>(\$2,160.00)</b>   |          |
| 094.600.0903.0000.54507. | SERVICES-PRINTING                    | \$1,332.80          | \$536.14            | \$1,945.00          | \$434.00            | \$2,500.00          | \$555.00              | 29%      |
| 094.600.0903.0000.54513. | SERVICES-IT/OT                       | \$29,128.30         | \$36,562.00         | \$50,596.00         | \$42,163.30         | \$57,007.00         | \$6,411.00            | 13%      |
| 094.600.0903.0000.54514. | SERVICES-HUMAN RESOURCE              | \$10,753.30         | \$13,172.00         | \$14,719.00         | \$12,265.80         | \$11,934.00         | (\$2,785.00)          | -19%     |
| 094.600.0903.0000.54517. | SERVICES-JANITORIAL                  | \$17,236.80         | \$10,422.65         | \$150.00            | \$148.78            | \$0.00              | (\$150.00)            | -100%    |
| 094.600.0903.0000.54520. | SERVICES-CONTRACT                    | \$0.00              | \$0.00              | \$127,000.00        | \$143,662.50        | \$130,500.00        | \$3,500.00            | 3%       |
| 094.600.0903.0000.54524. | SERVICES-ADMINISTRATIVE              | \$99,396.00         | \$119,867.00        | \$92,068.00         | \$76,720.00         | \$77,882.00         | (\$14,186.00)         | -15%     |
| 094.600.0903.0000.54525. | SERVICES-PURCHASING                  | \$14,303.42         | \$6,103.00          | \$5,668.00          | \$4,723.30          | \$8,727.00          | \$3,059.00            | 54%      |
| 094.600.0903.0000.54527. | SERVICES-PROFESSIONAL                | \$32,413.61         | \$28,248.13         | \$178,980.00        | \$43,650.00         | \$0.00              | (\$178,980.00)        | -100%    |
| 094.600.0903.0000.54530. | SERVICES-EQUIPMENT RENTAL            | \$54,930.64         | \$38,671.22         | \$78,592.00         | \$53,694.14         | \$60,000.00         | (\$18,592.00)         | -24%     |
| 094.600.0903.0000.54532. | SERVICES-CONSULTANTS                 | \$13,824.52         | \$12,094.35         | \$50,750.00         | \$25,436.88         | \$50,750.00         | \$0.00                | 0%       |
| 094.600.0903.0000.54536. | SERVICES-WELL MONITOR & TEST         | \$49,655.52         | \$35,750.00         | \$60,000.00         | \$15,819.56         | \$60,000.00         | \$0.00                | 0%       |
|                          | <b>TOTAL SERVICES</b>                | <b>\$322,974.91</b> | <b>\$301,426.49</b> | <b>\$660,468.00</b> | <b>\$418,718.26</b> | <b>\$459,300.00</b> | <b>(\$201,168.00)</b> |          |
| 094.600.0903.0000.55001. | INSURANCE-GENERAL LIABILITY          | \$2,058.52          | \$2,563.96          | \$2,820.00          | \$4,460.12          | \$4,594.00          | \$1,774.00            | 63%      |
| 094.600.0903.0000.55002. | INSURANCE-FLEET                      | \$9,163.97          | \$6,799.38          | \$3,877.00          | \$3,081.14          | \$5,584.00          | \$1,707.00            | 44%      |
| 094.600.0903.0000.55006. | INSURANCE-COMMERCIAL PROPERTY        | \$965.33            | \$1,456.85          | \$1,501.00          | \$613.01            | \$632.00            | (\$869.00)            | -58%     |
| 094.600.0903.0000.55013. | INSURANCE-FUEL TANK                  | \$500.00            | \$500.00            | \$550.00            | \$500.00            | \$515.00            | (\$35.00)             | -6%      |
|                          | <b>TOTAL INSURANCE</b>               | <b>\$12,687.82</b>  | <b>\$11,320.19</b>  | <b>\$8,748.00</b>   | <b>\$8,654.27</b>   | <b>\$11,325.00</b>  | <b>\$2,577.00</b>     |          |

## Enterprise Funds-Landfill

| Account                  | Account Description          | 2023 Actuals          | 2024 Actuals          | 2025 Revised Budget   | 2025 Actuals          | 2026 Prelim Budget    | \$ Change           | % Change |
|--------------------------|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|----------|
| 094.600.0903.0000.55502. | FEES-SOFTWARE SUPPORT FEES   | \$2,227.59            | \$3,615.13            | \$5,375.00            | \$5,373.00            | \$5,375.00            | \$0.00              | 0%       |
| 094.600.0903.0000.55512. | FEES-POSTAGE                 | \$378.61              | \$246.83              | \$400.00              | \$143.26              | \$400.00              | \$0.00              | 0%       |
| 094.600.0903.0000.55516. | FEES-WATER CONSERVATION FEES | \$62.80               | \$231.66              | \$334.00              | \$171.90              | \$334.00              | \$0.00              | 0%       |
|                          | <b>TOTAL FEES</b>            | <b>\$2,669.00</b>     | <b>\$4,093.62</b>     | <b>\$6,109.00</b>     | <b>\$5,688.16</b>     | <b>\$6,109.00</b>     | <b>\$0.00</b>       |          |
| 094.600.0903.0000.56005. | OTHER-TRAVEL                 | \$8,369.94            | \$5,167.66            | \$7,541.00            | \$2,066.00            | \$7,000.00            | (\$541.00)          | -7%      |
| 094.600.0903.0000.56007. | OTHER-EQUIPMENT              | \$6,973.51            | \$17,445.56           | \$15,500.00           | \$8,860.29            | \$10,000.00           | (\$5,500.00)        | -35%     |
| 094.600.0903.0000.56010. | OTHER-FUELS                  | \$137,135.45          | \$132,521.03          | \$220,000.00          | \$151,760.03          | \$220,000.00          | \$0.00              | 0%       |
| 094.600.0903.0000.56011. | OTHER-TOOLS                  | \$1,890.41            | \$2,573.66            | \$7,000.00            | \$5,955.53            | \$5,000.00            | (\$2,000.00)        | -29%     |
| 094.600.0903.0000.56012. | OTHER-UNIFORMS               | \$4,344.96            | \$3,858.07            | \$5,400.00            | \$3,159.92            | \$5,400.00            | \$0.00              | 0%       |
| 094.600.0903.0000.56020. | OTHER-CONTINGENCIES          | \$18,375.07           | \$478.13              | \$24,500.00           | \$0.00                | \$100,000.00          | \$75,500.00         | 308%     |
| 094.600.0903.0000.56024. | OTHER-ROYALTIES              | \$4,218.56            | \$5,941.44            | \$10,160.00           | \$5,978.14            | \$10,160.00           | \$0.00              | 0%       |
| 094.600.0903.0000.56025. | OTHER-POST CLOSURE RES COST  | \$71,157.00           | \$44,938.00           | \$0.00                | \$0.00                | \$0.00                | \$0.00              | **       |
| 094.600.0903.0000.56029. | OTHER-DEPRECIATION           | \$465,053.08          | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00              | **       |
| 094.600.0903.0000.56032. | OTHER-BAD DEBT               | \$45,978.61           | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00              | **       |
| 094.600.0903.0000.56034. | OTHER-EMPLOYEE APPRECIATION  | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$180.00              | \$180.00            | **       |
|                          | <b>TOTAL OTHER</b>           | <b>\$763,496.59</b>   | <b>\$212,923.55</b>   | <b>\$290,101.00</b>   | <b>\$177,779.91</b>   | <b>\$357,740.00</b>   | <b>\$67,639.00</b>  |          |
| 094.600.0903.0000.57004. | CAPITAL-SITE IMPROVEMENT     | \$0.00                | \$93,627.77           | \$511,247.00          | \$0.00                | \$0.00                | (\$511,247.00)      | -100%    |
| 094.600.0903.0000.57011. | CAPITAL-EQUIPMENT            | \$519,619.38          | \$137,097.80          | \$17,670.00           | \$0.00                | \$0.00                | (\$17,670.00)       | -100%    |
| 094.600.0903.0000.57030. | CAPITAL-CELL DEVELOPMENT     | \$20,636.33           | \$0.00                | \$250,558.00          | \$0.00                | \$1,600,000.00        | \$1,349,442.00      | 539%     |
|                          | <b>TOTAL CAPITAL</b>         | <b>\$540,255.71</b>   | <b>\$230,725.57</b>   | <b>\$779,475.00</b>   | <b>\$0.00</b>         | <b>\$1,600,000.00</b> | <b>\$820,525.00</b> |          |
|                          | <b>TOTAL EXPENSE</b>         | <b>\$2,517,390.54</b> | <b>\$1,653,426.08</b> | <b>\$2,942,450.00</b> | <b>\$1,337,462.81</b> | <b>\$3,629,273.00</b> | <b>\$686,823.00</b> |          |

## Trust- Courts Clearing

| Account                  | Account Description        | 2023 Actuals         | 2024 Actuals         | 2025 Revised Budget  | 2025 Actuals         | 2026 Prelim Budget   | \$ Change            | % Change |
|--------------------------|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------|
| 039.700.1201.0000.40507. | FINES-COURT AUTOMATION     | (\$20,403.00)        | (\$14,104.00)        | (\$18,000.00)        | (\$4,578.00)         | (\$8,000.00)         | (\$10,000.00)        | -56%     |
| 039.700.1201.0000.40509. | FINES-ALCOHOL TEST         | (\$4,568.00)         | (\$4,763.00)         | (\$3,500.00)         | (\$3,025.00)         | (\$4,000.00)         | \$500.00             | 14%      |
| 039.700.1201.0000.40510. | FINES-DRUG TEST            | (\$181.00)           | (\$75.00)            | (\$500.00)           | \$0.00               | \$0.00               | (\$500.00)           | -100%    |
| 039.700.1201.0000.40511. | FINES-DWI PREVENTION       | (\$3,641.00)         | (\$4,204.00)         | (\$3,000.00)         | (\$2,518.00)         | (\$4,000.00)         | \$1,000.00           | 33%      |
| 039.700.1201.0000.40513. | FINES-JUDICIAL EDUCATION   | (\$9,874.00)         | (\$6,807.00)         | (\$9,000.00)         | (\$2,270.00)         | (\$4,000.00)         | (\$5,000.00)         | -56%     |
|                          | <b>TOTAL FINES</b>         | <b>(\$38,667.00)</b> | <b>(\$29,953.00)</b> | <b>(\$34,000.00)</b> | <b>(\$12,391.00)</b> | <b>(\$20,000.00)</b> | <b>(\$14,000.00)</b> |          |
| 039.700.1201.0000.54528. | SERVICES-LAB               | \$7,951.00           | \$8,344.00           | \$7,000.00           | \$2,861.00           | \$8,000.00           | \$1,000.00           | 14%      |
|                          | <b>TOTAL SERVICES</b>      | <b>\$7,951.00</b>    | <b>\$8,344.00</b>    | <b>\$7,000.00</b>    | <b>\$2,861.00</b>    | <b>\$8,000.00</b>    | <b>\$1,000.00</b>    |          |
| 039.700.1201.0000.55515. | FEES-COURT AUTOMATION FEES | \$21,837.00          | \$7,472.00           | \$18,000.00          | \$2,333.00           | \$8,000.00           | (\$10,000.00)        | -56%     |
| 039.700.1201.0000.55519. | FEES-JUDICIAL EDUCATION    | \$9,124.00           | \$5,123.00           | \$9,000.00           | \$1,170.00           | \$4,000.00           | (\$5,000.00)         | -56%     |
|                          | <b>TOTAL FEES</b>          | <b>\$30,961.00</b>   | <b>\$12,595.00</b>   | <b>\$27,000.00</b>   | <b>\$3,503.00</b>    | <b>\$12,000.00</b>   | <b>(\$15,000.00)</b> |          |
|                          | <b>TOTAL EXPENSE</b>       | <b>\$38,912.00</b>   | <b>\$20,939.00</b>   | <b>\$34,000.00</b>   | <b>\$6,364.00</b>    | <b>\$20,000.00</b>   | <b>(\$14,000.00)</b> |          |

| Description                     | Account                  | CY FTE   |
|---------------------------------|--------------------------|----------|
| MAYOR AT LARGE                  | 011.100.1101.0000.52008. | 1        |
| COMMISSION                      | 011.100.1101.0000.52008. | 1        |
| COMMISSION                      | 011.100.1101.0000.52008. | 1        |
| COMMISSION                      | 011.100.1101.0000.52008. | 1        |
| COMMISSION                      | 011.100.1101.0000.52008. | 1        |
| COMMISSION                      | 011.100.1101.0000.52008. | 1        |
| COMMISSION                      | 011.100.1101.0000.52008. | 1        |
| <b>Total Positions Budgeted</b> |                          | <b>7</b> |

| Description                         | Account                  | CY FTE |
|-------------------------------------|--------------------------|--------|
| ASSISTANT CITY MANAGER              | 011.100.1301.0000.52001. | 1      |
| CITY MANAGER                        | 011.100.1301.0000.52001. | 1      |
| EXECUTIVE ASSISTANT TO CITY MANAGER | 011.100.1301.0000.52002. | 1      |
| Total Positions Budgeted            |                          | 3      |

| Description                     | Account                  | CY FTE   |
|---------------------------------|--------------------------|----------|
| CITY ATTORNEY                   | 011.100.1501.0000.52001. | 1        |
| LEGAL ASSISTANT                 | 011.100.1501.0000.52002. | 1        |
| PARALEGAL                       | 011.100.1501.0000.52002. | 1        |
| <b>Total Positions Budgeted</b> |                          | <b>3</b> |

| Description                                | Account                         | CY FTE   |
|--------------------------------------------|---------------------------------|----------|
| CITY CLERK                                 | 011.100.2001.0000.52001.        | 1        |
| ADMINISTRATIVE ASSISTANT TO THE CITY CLERK | 011.100.2001.0000.52002.        | 1        |
| RECORDS & ARCHIVES CLERK                   | 011.100.2001.0000.52002.        | 1        |
| DEPUTY CITY CLERK                          | 011.100.2001.0000.52002.        | 1        |
| <b>IPRA SPECIALIST</b>                     | <b>011.100.2001.0000.52002.</b> | <b>1</b> |
| <b>IPRA SPECIALIST</b>                     | <b>011.100.2001.0000.52002.</b> | <b>1</b> |
| <b>Total Positions Budgeted</b>            |                                 | <b>6</b> |

| Description                     | Account                  | CY FTE    |
|---------------------------------|--------------------------|-----------|
| ACCOUNTING MANAGER              | 011.100.2102.0000.52001. | 1         |
| FINANCE DIRECTOR                | 011.100.2102.0000.52002. | 1         |
| EXECUTIVE ASSISTANT - FINANCE   | 011.100.2102.0000.52002. | 1         |
| PAYROLL ACCOUNTING TECHNICIAN   | 011.100.2102.0000.52002. | 1         |
| ACCOUNTS PAYABLE SPECIALIST     | 011.100.2102.0000.52002. | 1         |
| ACCOUNTANT                      | 011.100.2102.0000.52002. | 1         |
| ACCOUNTANT                      | 011.100.2102.0000.52002. | 1         |
| ACCOUNTANT                      | 011.100.2102.0000.52002. | 1         |
| SENIOR ACCOUNTANT               | 011.100.2102.0000.52002. | 1         |
| GRANT COORDINATOR               | 011.100.2102.0000.52002. | 1         |
| <b>Total Positions Budgeted</b> |                          | <b>10</b> |

| Description                             | Account                  | CY FTE   |
|-----------------------------------------|--------------------------|----------|
| ANIMAL CONTROL MANAGER                  | 011.400.3804.0000.52001. | 1        |
| ANIMAL CONTROL ADMINISTRATIVE ASSISTANT | 011.400.3804.0000.52002. | 1        |
| ANIMAL CONTROL KENNEL OFFICER           | 011.400.3804.0000.52002. | 1        |
| ANIMAL CONTROL KENNEL OFFICER           | 011.400.3804.0000.52002. | 1        |
| ANIMAL CONTROL OFFICER                  | 011.400.3804.0000.52002. | 1        |
| ANIMAL CONTROL OFFICER                  | 011.400.3804.0000.52002. | 1        |
| ANIMAL CONTROL OFFICER                  | 011.400.3804.0000.52002. | 1        |
| ANIMAL CONTROL OFFICER                  | 011.400.3804.0000.52002. | 1        |
| <b>Total Positions Budgeted</b>         |                          | <b>8</b> |

[illegible]

[illegible]

| Description                      | Account                  | CY FTE    |
|----------------------------------|--------------------------|-----------|
| APD CIT PEER RECOVERY SPECIALIST | 011.400.4104.0000.52002. | 1         |
| APD CIT PEER RECOVERY SPECIALIST | 011.400.4104.0000.52002. | 1         |
| APD MCRT COORDINATOR GRANT       | 011.400.4104.0000.52002. | 1         |
| APD CIT CLINICIAN OC FUNDED      | 011.400.4104.0000.52002. | 1         |
| <b>Total Positions Budgeted</b>  |                          | <b>72</b> |

[illegible]

| Description                 | Account                  | CY FTE |
|-----------------------------|--------------------------|--------|
| APD SCHOOL RESOURCE OFFICER | 011.400.4704.0000.52002. | 1      |
| APD SCHOOL RESOURCE OFFICER | 011.400.4704.0000.52002. | 1      |
| APD SCHOOL RESOURCE OFFICER | 011.400.4704.0000.52002. | 1      |
| Total Positions Budgeted    |                          | 3      |

| Description                                   | Account                  | CY FTE   |
|-----------------------------------------------|--------------------------|----------|
| APD CODE ENFORCEMENT MANAGER                  | 011.500.3104.0000.52001. | 1        |
| APD CODE ENFORCEMENT ADMINISTRATIVE ASSISTANT | 011.500.3104.0000.52002. | 1        |
| APD CODE ENFORCEMENT OFFICER                  | 011.500.3104.0000.52002. | 1        |
| APD CODE ENFORCEMENT OFFICER                  | 011.500.3104.0000.52002. | 1        |
| APD CODE ENFORCEMENT OFFICER                  | 011.500.3104.0000.52002. | 1        |
| APD CODE ENFORCEMENT OFFICER                  | 011.500.3104.0000.52002. | 1        |
| <b>Total Positions Budgeted</b>               |                          | <b>6</b> |

| Description                                | Account                  | CY FTE   |
|--------------------------------------------|--------------------------|----------|
| PLANNING & ZONING ADMINISTRATIVE ASSISTANT | 011.500.3705.0000.52001. | 1        |
| ASSISTANT CITY PLANNER                     | 011.500.3705.0000.52001. | 1        |
| CITY PLANNER                               | 011.500.3705.0000.52001. | 1        |
| <b>Total Positions Budgeted</b>            |                          | <b>3</b> |

| Description                     | Account                  | CY FTE   |
|---------------------------------|--------------------------|----------|
| CENTRAL RECEIVING ATTENDANT     | 012.200.1602.0000.52002. | 1        |
| INVENTORY ADMINISTRATOR         | 012.200.1602.0000.52002. | 1        |
| CHIEF PROCUREMENT OFFICER       | 012.200.1602.0000.52002. | 1        |
| FINANCE PROCUREMENT SPECIALIST  | 012.200.1602.0000.52002. | 1        |
| FINANCE PROCUREMENT SPECIALIST  | 012.200.1602.0000.52002. | 1        |
| <b>Total Positions Budgeted</b> |                          | <b>5</b> |

| Description                     | Account                  | CY FTE   |
|---------------------------------|--------------------------|----------|
| HUMAN RESOURCES DIRECTOR        | 012.200.1701.0000.52001. | 1        |
| HUMAN RESOURCES ASSISTANT       | 012.200.1701.0000.52002. | 1        |
| HUMAN RESOURCES GENERALIST      | 012.200.1701.0000.52002. | 1        |
| HUMAN RESOURCES GENERALIST      | 012.200.1701.0000.52002. | 1        |
| HUMAN RESOURCES GENERALIST      | 012.200.1701.0000.52002. | 1        |
| <b>Total Positions Budgeted</b> |                          | <b>5</b> |

| Description                             | Account                  | CY FTE    |
|-----------------------------------------|--------------------------|-----------|
| FACILITY MAINTENANCE MANAGER            | 012.200.3303.0000.52001. | 1         |
| DISPATCHER/CLERK                        | 012.200.3303.0000.52002. | 1         |
| FACILITY MAINTENANCE TECHNICIAN         | 012.200.3303.0000.52002. | 1         |
| FACILITY MAINTENANCE TECHNICIAN         | 012.200.3303.0000.52002. | 1         |
| FACILITY MAINTENANCE/POOL TECHNICIAN    | 012.200.3303.0000.52002. | 1         |
| FACILITY MAINTENANCE JOURNEYMAN PLUMBER | 012.200.3303.0000.52002. | 1         |
| ELECTRONIC TECHNICIAN                   | 012.200.3303.0000.52002. | 1         |
| ELECTRONIC TECHNICIAN                   | 012.200.3303.0000.52002. | 1         |
| ELECTRICAL & COMMUNICATIONS FOREMAN     | 012.200.3303.0000.52002. | 1         |
| FACILITY MAINTENANCE MECHANICAL FOREMAN | 012.200.3303.0000.52002. | 1         |
| <b>Total Positions Budgeted</b>         |                          | <b>10</b> |

| Description                     | Account                  | CY FTE   |
|---------------------------------|--------------------------|----------|
| FLEET MAINTENANCE MANAGER       | 012.200.3503.0000.52001. | 1        |
| FLEET MAINTENANCE PARTS CLERK   | 012.200.3503.0000.52002. | 1        |
| MECHANIC 1                      | 012.200.3503.0000.52002. | 1        |
| MECHANIC 3                      | 012.200.3503.0000.52002. | 1        |
| FLEET HEAVY EQUIPMENT MECHANIC  | 012.200.3503.0000.52002. | 1        |
| FLEET HEAVY EQUIPMENT MECHANIC  | 012.200.3503.0000.52002. | 1        |
| <b>Total Positions Budgeted</b> |                          | <b>6</b> |

| Description                     | Account                  | CY FTE      |
|---------------------------------|--------------------------|-------------|
| CIVIC CENTER SUPERVISOR         | 020.800.0407.0000.52002. | 1           |
| COMMUNITY AFFAIRS MAINTENANCE   | 020.800.0407.0000.52003. | 0.875       |
| COMMUNITY AFFAIRS MAINTENANCE   | 020.800.0407.0000.52003. | 0.875       |
| <b>Total Positions Budgeted</b> |                          | <b>2.75</b> |

| Description                         | Account                  | CY FTE      |
|-------------------------------------|--------------------------|-------------|
| MUNICIPAL COURT ADMINISTRATOR       | 027.700.1201.0000.52001. | 1           |
| MUNICIPAL JUDGE                     | 027.700.1201.0000.52001. | 1           |
| MUNICIPAL COURT JUDICIAL CLERK      | 027.700.1201.0000.52002. | 1           |
| MUNICIPAL COURT JUDICIAL SPECIALIST | 027.700.1201.0000.52002. | 1           |
| MUNICIPAL COURT DEPUTY COURT CLERK  | 027.700.1201.0000.52002. | 1           |
| MUNICIPAL COURT BAILIFF             | 027.700.1201.0000.52003. | 0.75        |
| MUNICIPAL JUDGE/SUBSTITUTE          | 027.700.1201.0000.52003. | 1           |
| <b>Total Positions Budgeted</b>     |                          | <b>6.75</b> |

| Description                              | Account                  | CY FTE   |
|------------------------------------------|--------------------------|----------|
| COMMUNITY SERVICES DIRECTOR              | 032.300.2400.0000.52001. | 1        |
| EXECUTIVE ASSISTANT - COMMUNITY SERVICES | 032.300.2400.0000.52002. | 1        |
| <b>Total Positions Budgeted</b>          |                          | <b>2</b> |

| Description                              | Account                  | CY FTE   |
|------------------------------------------|--------------------------|----------|
| PARKS & RECREATION DIRECTOR              | 032.300.2406.0000.52001. | 1        |
| EXECUTIVE ASSISTANT - PARKS & RECREATION | 032.300.2406.0000.52002. | 1        |
| <b>Total Positions Budgeted</b>          |                          | <b>2</b> |

| Description                               | Account                  | CY FTE |
|-------------------------------------------|--------------------------|--------|
| CEMETERY LABORER                          | 032.300.6006.0000.52002. | 1      |
| CEMETERY LABORER                          | 032.300.6006.0000.52002. | 1      |
| CEMETERY SEXTON                           | 032.300.6006.0000.52002. | 1      |
| ADMINISTRATIVE ASSISTANT - PARKS/CEMETERY | 032.300.6006.0000.52002. | 1      |
| Total Positions Budgeted                  |                          | 4      |

| Description                      | Account                         | CY FTE        |
|----------------------------------|---------------------------------|---------------|
| RECREATION FACILITY MANAGER      | 032.300.6106.0000.52001.        | 1             |
| RECREATION ASSISTANT             | 032.300.6106.0000.52002.        | 1             |
| RECREATION CENTER MAINTENANCE    | 032.300.6106.0000.52002.        | 1             |
| RECREATION CLERK                 | 032.300.6106.0000.52002.        | 1             |
| RECREATION COORDINATOR           | 032.300.6106.0000.52002.        | 1             |
| AQUATICS/RECREATION COORDINATOR  | 032.300.6106.0000.52002.        | 1             |
| RECREATION AIDE (PART-TIME)      | 032.300.6106.0000.52003.        | 0.625         |
| RECREATION AIDE (PART-TIME)      | 032.300.6106.0000.52003.        | 0.625         |
| RECREATION AIDE (PART-TIME)      | 032.300.6106.0000.52003.        | 1             |
| RECREATION AIDE (PART-TIME)      | 032.300.6106.0000.52003.        | 0.625         |
| RECREATION ATTENDANT (PART-TIME) | 032.300.6106.0000.52003.        | 0.63          |
| RECREATION ATTENDANT (PART-TIME) | 032.300.6106.0000.52003.        | 0.63          |
| SEASONAL LIFEGUARD               | 032.300.6106.0000.52003.        | 0.135         |
| SEASONAL LIFEGUARD               | 032.300.6106.0000.52003.        | 0.135         |
| SEASONAL LIFEGUARD               | 032.300.6106.0000.52003.        | 0.135         |
| SEASONAL LIFEGUARD               | 032.300.6106.0000.52003.        | 0.135         |
| SEASONAL LIFEGUARD               | 032.300.6106.0000.52003.        | 0.135         |
| SEASONAL LIFEGUARD               | 032.300.6106.0000.52003.        | 0.135         |
| SEASONAL LIFEGUARD               | 032.300.6106.0000.52003.        | 0.135         |
| LIFEGUARD REGULAR PART TIME      | 032.300.6106.0000.52003.        | 0.452         |
| LIFEGUARD REGULAR PART TIME      | 032.300.6106.0000.52003.        | 0.452         |
| LIFEGUARD REGULAR PART TIME      | 032.300.6106.0000.52003.        | 0.452         |
| LIFEGUARD REGULAR PART TIME      | 032.300.6106.0000.52003.        | 0.452         |
| LIFEGUARD REGULAR PART TIME      | 032.300.6106.0000.52003.        | 0.452         |
| SEASONAL YOUTH AIDE              | 032.300.6106.0000.52003.        | 0.231         |
| SEASONAL YOUTH AIDE              | 032.300.6106.0000.52003.        | 0.231         |
| SEASONAL YOUTH AIDE              | 032.300.6106.0000.52003.        | 0.231         |
| SEASONAL YOUTH AIDE              | 032.300.6106.0000.52003.        | 0.231         |
| SEASONAL YOUTH AIDE              | 032.300.6106.0000.52003.        | 0.231         |
| SEASONAL YOUTH ASSISTANT         | 032.300.6106.0000.52003.        | 0.231         |
| SEASONAL YOUTH ASSISTANT         | 032.300.6106.0000.52003.        | 0.231         |
| <b>SEASONAL YOUTH ASSISTANT</b>  | <b>032.300.6106.0000.52003.</b> | <b>0.231</b>  |
| SEASONAL CASHIER                 | 032.300.6106.0000.52003.        | 0.135         |
| <b>Total Positions Budgeted</b>  |                                 | <b>15.323</b> |

| Description              | Account                  | CY FTE |
|--------------------------|--------------------------|--------|
| PARKS SUPERVISOR         | 032.300.6206.0000.52001. | 1      |
| PARKS LABORER            | 032.300.6206.0000.52002. | 1      |
| PARKS LABORER            | 032.300.6206.0000.52002. | 1      |
| PARKS LABORER            | 032.300.6206.0000.52002. | 1      |
| PARKS LABORER            | 032.300.6206.0000.52002. | 1      |
| PARKS LABORER            | 032.300.6206.0000.52002. | 1      |
| PARKS LABORER            | 032.300.6206.0000.52002. | 1      |
| PARKS LABORER            | 032.300.6206.0000.52002. | 1      |
| PARKS LABORER            | 032.300.6206.0000.52002. | 1      |
| PARKS LABORER            | 032.300.6206.0000.52002. | 1      |
| PARKS LABORER            | 032.300.6206.0000.52002. | 1      |
| PARKS LABORER            | 032.300.6206.0000.52002. | 1      |
| PARKS LABORER            | 032.300.6206.0000.52002. | 1      |
| PARKS LABORER            | 032.300.6206.0000.52002. | 1      |
| PARKS MAINTENANCE        | 032.300.6206.0000.52002. | 1      |
| PARKS MAINTENANCE        | 032.300.6206.0000.52002. | 1      |
| PARKS MAINTENANCE        | 032.300.6206.0000.52002. | 1      |
| PARKS MAINTENANCE        | 032.300.6206.0000.52002. | 1      |
| PARKS MAINTENANCE        | 032.300.6206.0000.52002. | 1      |
| PARKS MAINTENANCE        | 032.300.6206.0000.52002. | 1      |
| PARKS MAINTENANCE        | 032.300.6206.0000.52002. | 1      |
| PARKS MAINTENANCE/WELDER | 032.300.6206.0000.52002. | 1      |
| PARKS FOREMAN            | 032.300.6206.0000.52002. | 1      |
| Total Positions Budgeted |                          | 22     |

| Description                       | Account                  | CY FTE    |
|-----------------------------------|--------------------------|-----------|
| ZOO MANAGER                       | 032.300.6306.0000.52001. | 1         |
| ZOO GIFT SHOP CASHIER             | 032.300.6306.0000.52002. | 1         |
| ZOO GIFT SHOP CASHIER             | 032.300.6306.0000.52002. | 1         |
| ZOO MAINTENANCE TECHNICIAN        | 032.300.6306.0000.52002. | 1         |
| ZOO EDUCATION COORDINATOR/CASHIER | 032.300.6306.0000.52002. | 1         |
| ZOOKEEPER FULL-TIME               | 032.300.6306.0000.52002. | 1         |
| ZOOKEEPER FULL-TIME               | 032.300.6306.0000.52002. | 1         |
| ZOOKEEPER FULL-TIME               | 032.300.6306.0000.52002. | 1         |
| ZOOKEEPER FULL-TIME               | 032.300.6306.0000.52002. | 1         |
| ZOOKEEPER LEAD                    | 032.300.6306.0000.52002. | 1         |
| <b>Total Positions Budgeted</b>   |                          | <b>10</b> |

| Description                           | Account                  | CY FTE   |
|---------------------------------------|--------------------------|----------|
| COMMUNITY AFFAIRS MANAGER             | 032.300.6406.0000.52001. | 1        |
| COMMUNICATIONS & MARKETING SPECIALIST | 032.300.6406.0000.52002. | 1        |
| COMMUNICATIONS & MARKETING SPECIALIST | 032.300.6406.0000.52002. | 1        |
| TOURISM SPECIALIST                    | 032.300.6406.0000.52002. | 1        |
| <b>Total Positions Budgeted</b>       |                          | <b>4</b> |

| Description                     | Account                  | CY FTE       |
|---------------------------------|--------------------------|--------------|
| LIBRARY MANAGER                 | 032.300.7101.0000.52001. | 1            |
| LIBRARY CLERK                   | 032.300.7101.0000.52002. | 1            |
| LIBRARY CLERK                   | 032.300.7101.0000.52002. | 1            |
| LIBRARY CLERK                   | 032.300.7101.0000.52002. | 1            |
| LIBRARY CLERK                   | 032.300.7101.0000.52002. | 1            |
| LIBRARY ASSISTANT               | 032.300.7101.0000.52002. | 1            |
| LIBRARY - REFERENCE LIBRARIAN   | 032.300.7101.0000.52002. | 1            |
| LIBRARY TECHNICIAN              | 032.300.7101.0000.52002. | 1            |
| LIBRARY-CATALOGER               | 032.300.7101.0000.52002. | 1            |
| YOUTH SERVICES LIBRARIAN        | 032.300.7101.0000.52002. | 1            |
| ASSISTANT LIBRARY MANAGER       | 032.300.7101.0000.52002. | 1            |
| LIBRARY MAINTENANCE             | 032.300.7101.0000.52003. | 0.75         |
| <b>Total Positions Budgeted</b> |                          | <b>11.75</b> |

| Description                      | Account                  | CY FTE   |
|----------------------------------|--------------------------|----------|
| PUBLIC WORKS DIRECTOR            | 044.500.2400.0000.52002. | 1        |
| PUBLIC WORKS EXECUTIVE ASSISTANT | 044.500.2400.0000.52002. | 1        |
| <b>Total Positions Budgeted</b>  |                          | <b>2</b> |

| Description                                | Account                  | CY FTE    |
|--------------------------------------------|--------------------------|-----------|
| STREET & WEED/DRAINAGE MAINTENANCE MANAGER | 044.500.5203.0000.52001. | 1         |
| STREET MAINTENANCE LABORER                 | 044.500.5203.0000.52002. | 1         |
| STREET MAINTENANCE LABORER                 | 044.500.5203.0000.52002. | 1         |
| STREET MAINTENANCE LABORER                 | 044.500.5203.0000.52002. | 1         |
| STREET MAINTENANCE LABORER                 | 044.500.5203.0000.52002. | 1         |
| STREET MAINTENANCE TECHNICIAN              | 044.500.5203.0000.52002. | 1         |
| STREET MAINTENANCE WORKER                  | 044.500.5203.0000.52002. | 1         |
| STREET MAINTENANCE JOURNEYMAN              | 044.500.5203.0000.52002. | 1         |
| STREET MAINTENANCE JOURNEYMAN              | 044.500.5203.0000.52002. | 1         |
| STREET MAINTENANCE JOURNEYMAN              | 044.500.5203.0000.52002. | 1         |
| STREET MAINTENANCE JOURNEYMAN              | 044.500.5203.0000.52002. | 1         |
| STREET MAINTENANCE FOREMAN                 | 044.500.5203.0000.52002. | 1         |
| STREET MAINTENANCE FOREMAN                 | 044.500.5203.0000.52002. | 1         |
| <b>Total Positions Budgeted</b>            |                          | <b>13</b> |

| Description                                 | Account                         | CY FTE   |
|---------------------------------------------|---------------------------------|----------|
| CIVIL ENGINEER                              | 063.600.5005.0000.52001.        | 1        |
| GIS/LAND MANAGEMENT COORDINATOR             | 063.600.5005.0000.52002.        | 1        |
| PUBLIC WORKS INSPECTOR                      | 063.600.5005.0000.52002.        | 1        |
| PUBLIC WORKS INSPECTOR                      | 063.600.5005.0000.52002.        | 1        |
| PUBLIC WORKS INSPECTOR                      | 063.600.5005.0000.52002.        | 1        |
| PROJECT MANAGER                             | 063.600.5005.0000.52002.        | 1        |
| SENIOR PROJECT MANAGER                      | 063.600.5005.0000.52002.        | 1        |
| <b>ENGINEERING ADMINISTRATIVE ASSISTANT</b> | <b>063.600.5005.0000.52002.</b> | <b>1</b> |
| <b>Total Positions Budgeted</b>             |                                 | <b>8</b> |

| Description                        | Account                         | CY FTE   |
|------------------------------------|---------------------------------|----------|
| SAFETY SPECIALIST                  | 063.600.5006.0000.52002.        | 1        |
| SAFETY COORDINATOR                 | 063.600.5006.0000.52002.        | 1        |
| <b>SAFETY TRAINING COORDINATOR</b> | <b>063.600.5006.0000.52002.</b> | <b>1</b> |
| <b>Total Positions Budgeted</b>    |                                 | <b>3</b> |

| Description                                    | Account                  | CY FTE        |
|------------------------------------------------|--------------------------|---------------|
| ASSISTANT FOOD SERVICES ADMINISTRATOR          | 071.300.8020.0000.52002. | 1             |
| FOOD SERVICES ADMINISTRATOR                    | 071.300.8020.0000.52002. | 1             |
| RECEPTIONIST - SENIOR CENTER                   | 071.300.8020.0000.52002. | 1             |
| ADMINISTRATIVE ASSISTANT - SENIOR CENTER       | 071.300.8020.0000.52002. | 1             |
| KITCHEN AIDE-PT                                | 071.300.8020.0000.52002. | 0.63          |
| KITCHEN AIDE-FT                                | 071.300.8020.0000.52002. | 1             |
| KITCHEN COOK                                   | 071.300.8020.0000.52002. | 1             |
| HOME DELIVERY SERVICES AIDE                    | 071.300.8020.0000.52002. | 0.62          |
| KITCHEN AIDE/CUSTODIAN-FT                      | 071.300.8020.0000.52002. | 1             |
| HOME DELIVERY SERVICES COORDINATOR             | 071.300.8020.0000.52002. | 1             |
| SENIOR CENTER MAINTENANCE                      | 071.300.8020.0000.52002. | 1             |
| SENIOR CENTER PROGRAM AIDE/DRIVER              | 071.300.8020.0000.52002. | 1             |
| SENIOR CENTER PROGRAM AIDE/DRIVER              | 071.300.8020.0000.52002. | 1             |
| SENIOR CENTER INFORMATION/RESOURCE COORDINATOR | 071.300.8020.0000.52002. | 1             |
| SENIOR CENTER FITNESS COORDINATOR              | 071.300.8020.0000.52002. | 0.625         |
| SENIOR CENTER FINANCE COORDINATOR              | 071.300.8020.0000.52002. | 1             |
| SENIOR CENTER VOLUNTEER PROGRAM SPECIALIST     | 071.300.8020.0000.52002. | 1             |
| HOME SERVICES SUPERVISOR                       | 071.300.8020.0000.52002. | 1             |
| SENIOR SERVICES SUPERVISOR                     | 071.300.8020.0000.52002. | 1             |
| SENIOR CENTER MANAGER                          | 071.300.8020.0000.52002. | 1             |
| <b>Total Positions Budgeted</b>                |                          | <b>18.875</b> |

| Description                     | Account                         | CY FTE    |
|---------------------------------|---------------------------------|-----------|
| UTILITY BILLING MANAGER         | 081.600.2202.0000.52001.        | 1         |
| CUSTOMER SERVICE REPRESENTATIVE | 081.600.2202.0000.52002.        | 1         |
| CUSTOMER SERVICE REPRESENTATIVE | 081.600.2202.0000.52002.        | 1         |
| CUSTOMER SERVICE REPRESENTATIVE | 081.600.2202.0000.52002.        | 1         |
| METER READER                    | 081.600.2202.0000.52002.        | 1         |
| METER READER                    | 081.600.2202.0000.52002.        | 1         |
| <b>METER READER</b>             | <b>081.600.2202.0000.52002.</b> | <b>1</b>  |
| <b>METER READER</b>             | <b>081.600.2202.0000.52002.</b> | <b>1</b>  |
| METER TECHNICIAN                | 081.600.2202.0000.52002.        | 1         |
| METER TECHNICIAN                | 081.600.2202.0000.52002.        | 1         |
| UTILITY BILLING CLERK           | 081.600.2202.0000.52002.        | 1         |
| UTILITY BILLING CLK/COLLECTION  | 081.600.2202.0000.52002.        | 1         |
| UTILITY BILLING SUPERVISOR      | 081.600.2202.0000.52002.        | 1         |
| METER TECHNICIAN SUPERVISOR     | 081.600.2202.0000.52002.        | 1         |
| <b>Total Positions Budgeted</b> |                                 | <b>14</b> |

| Description                     | Account                  | CY FTE   |
|---------------------------------|--------------------------|----------|
| UTILITIES DIRECTOR              | 081.600.2400.0000.52001. | 1        |
| UTILITIES EXECUTIVE ASSISTANT   | 081.600.2400.0000.52002. | 1        |
| <b>Total Positions Budgeted</b> |                          | <b>2</b> |

| Description                             | Account                  | CY FTE    |
|-----------------------------------------|--------------------------|-----------|
| UTILITY MAINTENANCE MANAGER             | 081.600.5503.0000.52001. | 1         |
| UTILITY MAINTENANCE OPERATOR TRAINEE    | 081.600.5503.0000.52002. | 1         |
| UTILITY MAINTENANCE OPERATOR TRAINEE    | 081.600.5503.0000.52002. | 1         |
| UTILITY MAINTENANCE OPERATOR TRAINEE    | 081.600.5503.0000.52002. | 1         |
| UTILITY MAINTENANCE OPERATOR TRAINEE    | 081.600.5503.0000.52002. | 1         |
| UTILITY MAINTENANCE OPERATOR TRAINEE    | 081.600.5503.0000.52002. | 1         |
| UTILITY MAINTENANCE OPERATOR TRAINEE    | 081.600.5503.0000.52002. | 1         |
| UTILITY MAINTENANCE OPERATOR TRAINEE    | 081.600.5503.0000.52002. | 1         |
| UTILITY MAINTENANCE OPERATOR TRAINEE    | 081.600.5503.0000.52002. | 1         |
| UTILITY MAINTENANCE OPERATOR TRAINEE    | 081.600.5503.0000.52002. | 1         |
| UTILITY MAINTENANCE OPERATOR I          | 081.600.5503.0000.52002. | 1         |
| UTILITY MAINTENANCE OPERATOR II         | 081.600.5503.0000.52002. | 1         |
| UTILITY MAINTENANCE OPERATOR II         | 081.600.5503.0000.52002. | 1         |
| UTILITY MAINTENANCE JOURNEYMAN OPERATOR | 081.600.5503.0000.52002. | 1         |
| UTILITY MAINTENANCE JOURNEYMAN OPERATOR | 081.600.5503.0000.52002. | 1         |
| UTILITY MAINTENANCE FOREMAN             | 081.600.5503.0000.52002. | 1         |
| UTILITY MAINTENANCE FOREMAN             | 081.600.5503.0000.52002. | 1         |
| UTILITIES ADMINISTRATIVE DISPATCHER     | 081.600.5503.0000.52002. | 1         |
| <b>Total Positions Budgeted</b>         |                          | <b>18</b> |

| Description                                     | Account                         | CY FTE    |
|-------------------------------------------------|---------------------------------|-----------|
| WASTEWATER RECLAMATION MANAGER                  | 081.600.5603.0000.52001.        | 1         |
| WASTEWATER OPERATOR TRAINEE                     | 081.600.5603.0000.52002.        | 1         |
| WASTEWATER OPERATOR TRAINEE                     | 081.600.5603.0000.52002.        | 1         |
| WASTEWATER OPERATOR I                           | 081.600.5603.0000.52002.        | 1         |
| WASTEWATER OPERATOR II                          | 081.600.5603.0000.52002.        | 1         |
| WASTEWATER OPERATOR II                          | 081.600.5603.0000.52002.        | 1         |
| WASTEWATER OPERATOR III                         | 081.600.5603.0000.52002.        | 1         |
| <b>WASTEWATER SEWER COLLECTION OPERATOR II</b>  | <b>081.600.5603.0000.52002.</b> | <b>1</b>  |
| <b>WASTEWATER SEWER COLLECTION OPERATOR II</b>  | <b>081.600.5603.0000.52002.</b> | <b>1</b>  |
| <b>WASTEWATER SEWER COLLECTION OPERATOR II</b>  | <b>081.600.5603.0000.52002.</b> | <b>1</b>  |
| WASTEWATER RECLAMATION MAINTENANCE FOREMAN      | 081.600.5603.0000.52002.        | 1         |
| WASTEWATER RECLAMATION SENIOR OPERATOR          | 081.600.5603.0000.52002.        | 1         |
| WASTEWATER RECLAMATION ADMINISTRATIVE ASSISTANT | 081.600.5603.0000.52002.        | 1         |
| <b>Total Positions Budgeted</b>                 |                                 | <b>13</b> |

| Description                               | Account                  | CY FTE    |
|-------------------------------------------|--------------------------|-----------|
| WATER PRODUCTION MANAGER                  | 081.600.5703.0000.52001. | 1         |
| WATER PRODUCTION OPERATOR TRAINEE         | 081.600.5703.0000.52002. | 1         |
| WATER PRODUCTION OPERATOR TRAINEE         | 081.600.5703.0000.52002. | 1         |
| WATER PRODUCTION OPERATOR TRAINEE         | 081.600.5703.0000.52002. | 1         |
| WATER PRODUCTION OPERATOR TRAINEE         | 081.600.5703.0000.52002. | 1         |
| WATER PRODUCTION OPERATOR TRAINEE         | 081.600.5703.0000.52002. | 1         |
| WATER PRODUCTION OPERATOR I               | 081.600.5703.0000.52002. | 1         |
| WATER PRODUCTION OPERATOR II              | 081.600.5703.0000.52002. | 1         |
| WATER PRODUCTION OPERATOR II              | 081.600.5703.0000.52002. | 1         |
| WATER PRODUCTION SENIOR OPERATOR          | 081.600.5703.0000.52002. | 1         |
| WATER PRODUCTION MAINTENANCE FOREMAN      | 081.600.5703.0000.52002. | 1         |
| WATER PRODUCTION ADMINISTRATIVE ASSISTANT | 081.600.5703.0000.52002. | 1         |
| WATER/WASTEWATER INDUSTRIAL ELECTRICIAN   | 081.600.5703.0000.52002. | 1         |
| WATER QUALITY LAB TECHNICIAN              | 081.600.5703.0000.52002. | 1         |
| <b>Total Positions Budgeted</b>           |                          | <b>14</b> |

| Description                          | Account                  | CY FTE   |
|--------------------------------------|--------------------------|----------|
| COLLECTION CENTER OPERATOR I         | 086.600.1003.0000.52002. | 1        |
| COLLECTION CENTER ATTENDANT          | 086.600.1003.0000.52002. | 1        |
| COLLECTION CENTER TRANSPORT OPERATOR | 086.600.1003.0000.52002. | 1        |
| COLLECTION CENTER OPERATOR II        | 086.600.1003.0000.52002. | 1        |
| COLLECTION CENTER SUPERVISOR         | 086.600.1003.0000.52002. | 1        |
| <b>Total Positions Budgeted</b>      |                          | <b>5</b> |

| Description                          | Account                  | CY FTE   |
|--------------------------------------|--------------------------|----------|
| GOLF COURSE SUPERINTENDENT           | 090.300.0101.0000.52001. | 1        |
| GOLF COURSE LABORER                  | 090.300.0101.0000.52002. | 1        |
| GOLF COURSE LABORER                  | 090.300.0101.0000.52002. | 1        |
| GOLF COURSE LABORER                  | 090.300.0101.0000.52002. | 1        |
| GOLF COURSE MAINTENANCE AND SUPPORT  | 090.300.0101.0000.52002. | 1        |
| GOLF COURSE IRRIGATION SPECIALIST    | 090.300.0101.0000.52002. | 1        |
| ASSISTANT GOLF COURSE SUPERINTENDENT | 090.300.0101.0000.52002. | 1        |
| <b>Total Positions Budgeted</b>      |                          | <b>7</b> |

| Description                     | Account                  | CY FTE       |
|---------------------------------|--------------------------|--------------|
| AIRPORT MANAGER                 | 091.300.2400.0000.52001. | 1            |
| AIRPORT LIGHT EQUIP OPERATOR    | 091.300.2400.0000.52002. | 1            |
| AIRPORT CUSTODIAN               | 091.300.2400.0000.52003. | 0.625        |
| <b>Total Positions Budgeted</b> |                          | <b>2.625</b> |

| Description                       | Account                  | CY FTE   |
|-----------------------------------|--------------------------|----------|
| LANDFILL MANAGER                  | 094.600.0903.0000.52001. | 1        |
| LANDFILL OPERATOR I               | 094.600.0903.0000.52002. | 1        |
| LANDFILL ATTENDANT                | 094.600.0903.0000.52002. | 1        |
| LANDFILL OPERATOR II              | 094.600.0903.0000.52002. | 1        |
| LANDFILL HEAVY EQUIPMENT OPERATOR | 094.600.0903.0000.52002. | 1        |
| LANDFILL HEAVY EQUIPMENT OPERATOR | 094.600.0903.0000.52002. | 1        |
| LANDFILL HEAVY EQUIPMENT OPERATOR | 094.600.0903.0000.52002. | 1        |
| LANDFILL MECHANIC                 | 094.600.0903.0000.52002. | 1        |
| <b>Total Positions Budgeted</b>   |                          | <b>8</b> |