Proposed Budget Report
Fiscal Year 2026

October 1, 2025 - September 30, 2026

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Commission Officials

Mayor
Allan Branch

Ward I
Robbie Hughes

Ward II
Janice Lucas

Ward III
Brian Grainger

Ward IV
Josh Street

City Manager
Jonathan H. Hayes

City Attorney
Nevin Zimmerman

City Clerk-Treasurer
Janette Smith, CPA, CMC

Independent Auditors
Tipton, Marler, Garner & Chastain

Executive Management Staff

Assistant City Managers
Jared Jones
Brandy Waldron

Development Services Director
Michael Fuller

Fire Chief
David Collier

Housing Director
Shiela Ware

Human Resources Director
Vickie Lewis

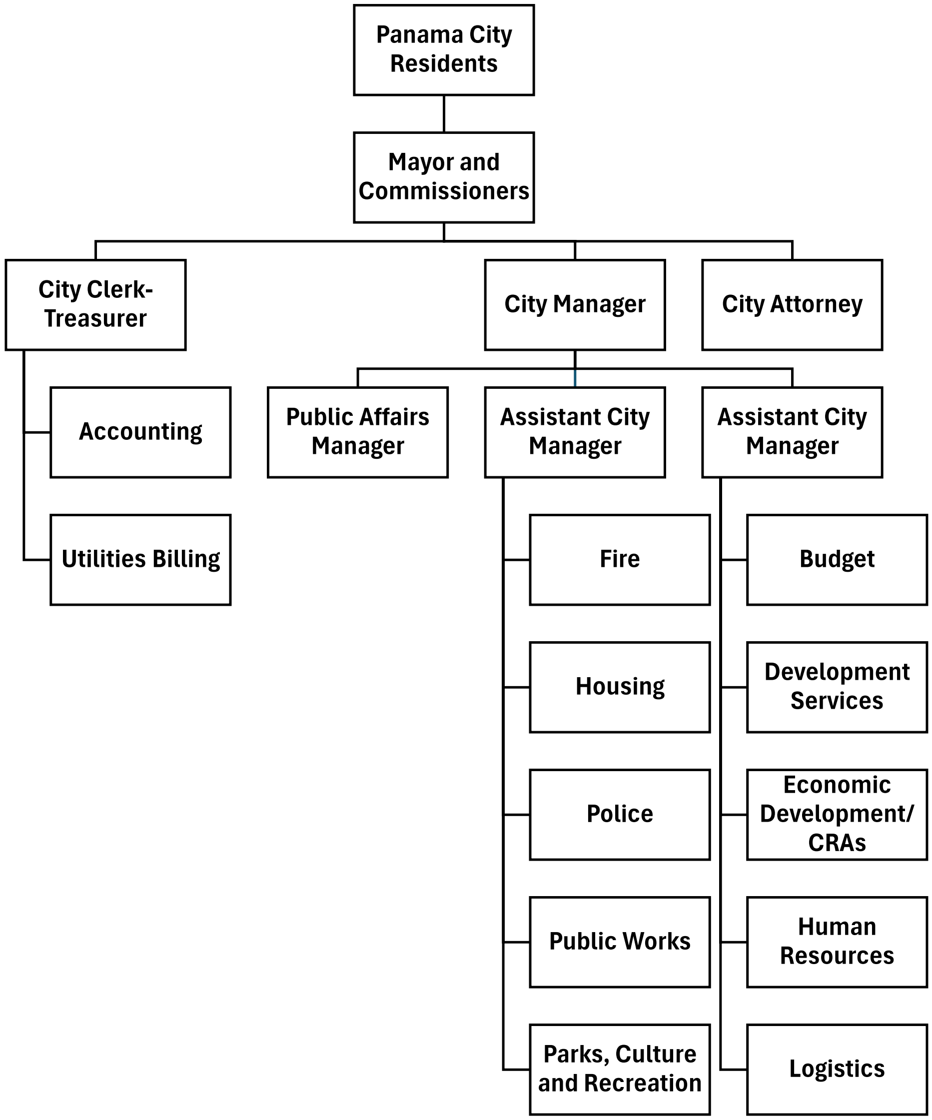
Logistics Director
Shawn Selph

Police Chief
Mark Smith

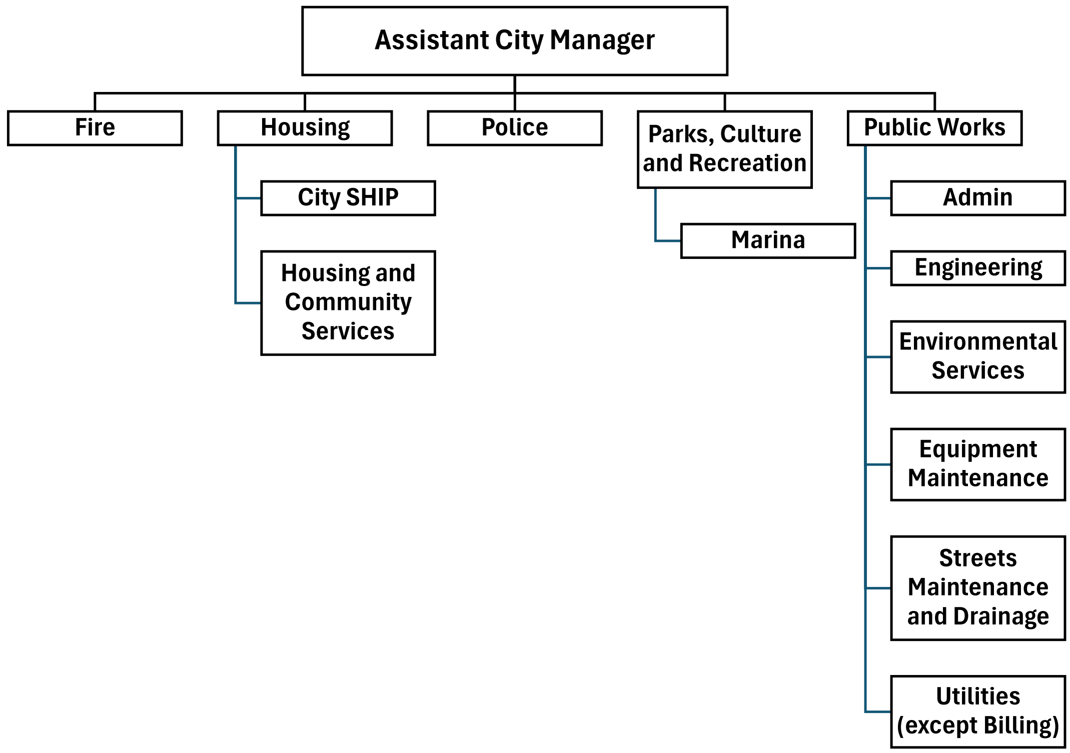
Public Works Director
Clint Murphy

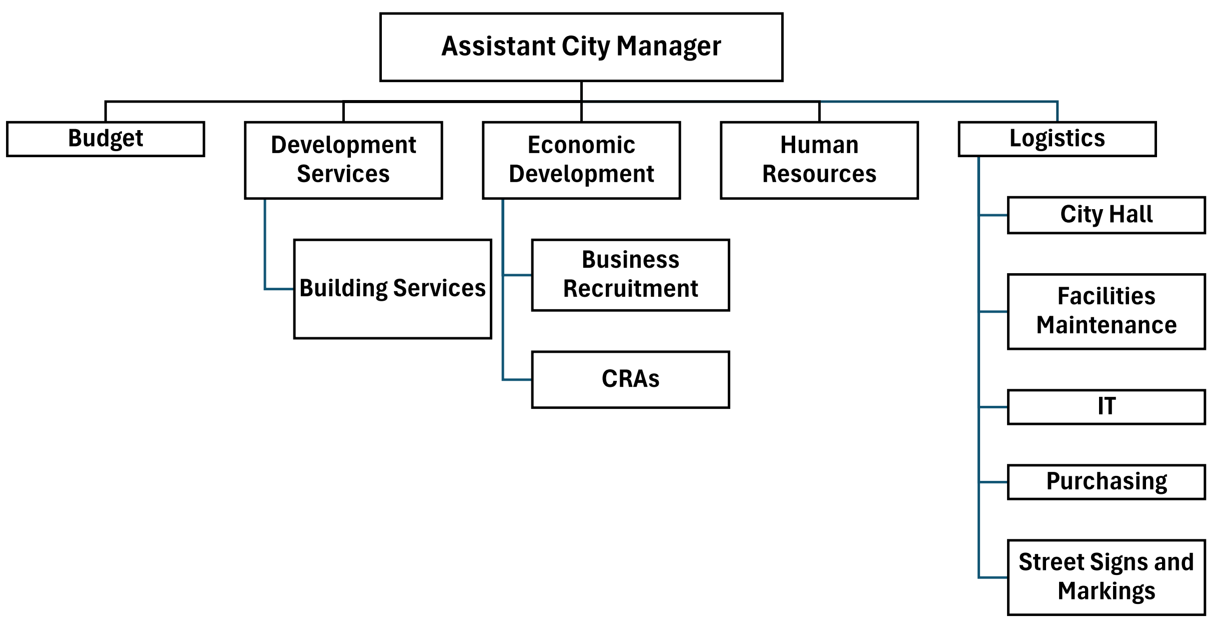
Parks, Culture and Recreation Director
Keith Mefford

Organizational Chart



Organizational Chart





All Funds

Summary

Total Funded Employees

FY2024	FY2025	FY2026
648	648	631

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Revenues	**$281,743,997**	**$146,198,536**	**$155,847,043**	**$154,512,100**
Taxes	$26,222,327	$28,218,686	$29,835,518	$31,225,869
Licenses and Permits	$12,919,505	$13,125,160	$14,070,000	$15,048,000
Intergovermental Revenues	$15,748,927	$18,821,024	$17,352,207	$18,522,285
Charges for Services	$55,246,348	$57,055,315	$54,636,095	$62,642,443
Fines & Forfeitures	$469,323	$260,721	$389,000	$210,000
Miscellaneous	$6,771,435	$16,756,325	$13,320,845	$7,409,351
Other Sources	$164,366,133	$11,961,306	$26,243,378	$19,454,152
Expenses	**$157,277,598**	**$153,688,099**	**$155,847,043**	**$153,704,626**
Personal Services - Salaries & Wage	$48,204,454	$52,154,554	$56,324,817	$55,305,114
Operating Expenditures/Expenses	$55,837,402	$56,623,086	$51,211,645	$51,268,339
Capital Outlay	$5,729,975	$7,614,125	$11,434,151	$10,065,320
Debt Service	$31,682,575	$15,977,666	$17,368,642	$17,527,402
Grants & Aids	$1,648,313	$1,647,418	$1,800,335	$2,225,435
Other Uses	$14,174,879	$19,671,250	$17,707,452	$17,313,016
Total	**$124,466,399**	**-$7,489,562**	**$0**	**$807,474**

General Fund

As the principal fund of the City, the General Fund is used to account for all activities not included in other specified funds. General Fund revenues includes property and business taxes, licenses and permits, intergovernmental revenues, service charges, fines and forfeitures, and other types of revenue. This fund includes most of the basic operational services provided by the City, such as fire and police protection, public lands, public works, and general government administration.

001 General Fund

Fund Summary

Total Funded Employees

FY2024	FY2025	FY2026
431.5	442	434.71

	Actuals FY2024	Adopted FY2025	Requested FY2026	Proposed FY2026
Revenues	**$65,419,649**	**$68,827,448**	**$69,491,932**	**$67,691,932**
Taxes	$28,218,686	$29,835,518	$31,225,869	$31,225,869
Licenses and Permits	$13,057,674	$14,010,000	$15,010,000	$15,010,000
Intergovermental Revenues	$8,187,103	$8,244,632	$8,118,307	$8,118,307
Charges for Services	$7,457,008	$6,875,345	$6,991,402	$6,991,402
Fines & Forfeitures	$260,721	$389,000	$210,000	$210,000
Miscellaneous	$4,090,223	$6,968,395	$3,718,500	$3,718,500
Other Sources	$4,148,234	$2,504,558	$4,217,854	$2,417,854
Expenses	**$75,190,952**	**$68,827,448**	**$88,618,560**	**$67,625,506**
Personal Services - Salaries & Wage	$38,912,545	$41,710,450	$45,488,619	$41,001,835
Operating Expenditures/Expenses	$15,652,216	$15,929,337	$20,210,836	$16,558,528
Capital Outlay	$5,658,299	$979,401	$4,272,141	$656,866
Debt Service	$1,744,238	$1,421,521	$2,304,833	$1,561,783
Grants & Aids	$1,521,966	$1,800,335	$1,800,335	$2,025,435
Other Uses	$11,701,688	$6,986,404	$14,541,796	$5,821,059
Total	**-$9,771,303**	**$0**	**-$19,126,628**	**$66,426**

0000 Revenue

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Taxes	**$ 26,222,327**	**$ 28,218,686**	**$ 29,835,518**	**$ 31,225,869**
Ad Valorem Taxes	$ 12,472,855	$ 14,712,640	$ 16,577,199	$ 17,967,550
Delinquent Ad Valorem Tax	$ 400,507	$ 615,815	$ 25,000	$ 25,000
Local Option Gas	$ 1,427,320	$ 1,519,436	$ 1,448,319	$ 1,448,319
Util. Serv. Tax-Electric	$ 5,121,940	$ 4,781,958	$ 5,200,000	$ 5,200,000
Util Serv Tax-Telecomm.	$ 6	$ -	$ -	$ -
Utility Service Tax-Gas	$ 243,400	$ 287,316	$ 250,000	$ 250,000
Utility Serv Tax-Propane	$ 41,501	$ 56,316	$ 40,000	$ 40,000
Communication Svcs. Tax	$ 1,565,316	$ 1,642,311	$ 1,600,000	$ 1,600,000
Franchise Fees-Electric.	$ 4,643,675	$ 4,235,022	$ 4,375,000	$ 4,375,000
Franchise Fees-Gas	$ 305,807	$ 367,872	$ 320,000	$ 320,000
Licenses and Permits	**$ 12,886,549**	**$ 13,057,674**	**$ 14,010,000**	**$ 15,010,000**
Merchants Licenses	$ 13,226,020	$ 13,762,045	$ 13,750,000	$ 13,750,000
Merchant Licenses Abated	$ (599,535)	$ (800,844)	$ -	$ -
Other Occupational Licens	$ 260,065	$ 96,473	$ 260,000	$ 260,000
Building Permit Fees	$ -	$ -	$ -	$ 1,000,000
Intergovermental Revenues	**$ 8,237,500**	**$ 8,187,103**	**$ 8,244,632**	**$ 8,118,307**
PCHA Pymt In Lieu of Tax	$ 42,662	$ -	$ 42,000	$ 42,000
State Revenue Sharing	$ 2,362,313	$ 2,269,477	$ 2,256,191	$ 2,325,324
Mobile Home Licenses	$ 17,649	$ 17,773	$ 15,000	$ 15,000
Alcoholic Beverage Licens	$ 38,968	$ 46,907	$ 45,000	$ 45,000
Half Cent Sales Tax	$ 4,872,417	$ 4,847,922	$ 5,044,566	$ 4,799,585
HRS Grant (on-behalf GASB24)	$ 875,401	$ 974,446	$ 811,875	$ 861,398
Firefighters Supplem Comp	$ 28,090	$ 30,578	$ 30,000	$ 30,000
Charges for Services	**$ 7,502,596**	**$ 7,457,008**	**$ 6,875,345**	**$ 6,991,402**
CRA Administration Services Charges	$ 102,012	$ 125,000	$ 125,000	$ 357,235
Administrative Fee DIB	$ 2,700	$ 1,812	$ 2,500	$ 2,500
Planning and/or Zoning Review	$ 80,536	$ 62,012	$ 175,000	$ 175,000
Certify, Copy, Record	$ 2,910	$ 7,045	$ 2,500	$ 2,500
Police Services	$ 420	$ -	$ -	$ -
Palm Bay Elem Security Detail Revenue	$ 69,126	$ 74,868	$ 76,500	$ 80,283
Central High Security Detail Revenue	$ 69,124	$ 59,514	$ 76,500	$ 80,283
Holy Nativity Security Detail Revenue	$ 12,959	$ 67,191	$ 76,500	$ 80,283
FSU High School Security Detail Revenue	$ -	$ 12,376	$ -	$ -
AMIkids Maritime Academy Security Detail Revenue	$ -	$ 15,354	$ 76,500	$ 80,283

0000 Revenue

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Charges for Services (continued)				
Code Enforcement Special Assessment	$ 176,315	$ 226,508	$ 105,000	$ 105,000
Other Public Safety Chgs	$ 1,594	$ 12,066	$ 1,500	$ 1,500
Fire Department Training Charges	$ 330	$ 230	$ 200	$ 200
PCFD Re-Inspection Fines	$ 200	$ 100	$ 100	$ 100
PCFD Other Service Fees	$ 75	$ 150	$ -	$ -
Fire Assessment Revenue	$ 6,181,880	$ 5,994,496	$ 5,189,145	$ 5,189,145
University Academy Security Detail Revenue	$ 62,647	$ 74,900	$ 76,500	$ 80,283
Building Services Fees	$ 211,345	$ 196,489	$ 200,000	$ 72,109
Other Transportation Recp	$ 242,407	$ -	$ 250,000	$ 250,000
Prk & Rec Progrm Actv Fee	$ 1,459	$ 73,435	$ 1,500	$ 1,500
Park Permit Fees	$ 625	$ 925	$ -	$ 298
Charges for Services- Landscaping / Maintenance	$ 168,017	$ 336,033	$ 330,000	$ 330,000
Park & Rec Rental Fees	$ 11,334	$ 3,881	$ 10,000	$ 3,000
Park & Rec Rental Fee-Tax Exempt	$ 3,183	$ 338	$ 1,000	$ 500
SPECIAL EVENTS FEES	$ 1,275	$ 3,009	$ 1,000	$ 1,000
SpecialEvnts-Police Costs	$ 6,344	$ 4,848	$ 5,000	$ 5,000
SpEvnts-PW Electrl Costs	$ 1,380	$ 780	$ 1,000	$ 1,000
Data Processing Charges	$ 92,400	$ 103,650	$ 92,400	$ 92,400
Fines & Forfeitures	**$ 469,323**	**$ 260,721**	**$ 389,000**	**$ 210,000**
Court Fines	$ 59,250	$ 78,839	$ 60,000	$ 60,000
Federal Forfeitures	$ 32,522	$ 39,068	$ -	$ -
Police Education	$ 9,038	$ 11,453	$ 9,000	$ -
Other Fines & Forfeitures	$ 25,768	$ 12,605	$ 20,000	$ -
Code Enforcement Fines	$ 342,744	$ 118,755	$ 300,000	$ 150,000
Miscellaneous	**$ 2,291,465**	**$ 4,090,223**	**$ 6,968,395**	**$ 3,718,500**
Election Qualifying Fees	$ 1,045	$ -	$ -	$ -
Fraud Recovery	$ 311,891	$ 38,128	$ -	$ -
Interest Earnings	$ 1,069,513	$ 1,847,828	$ 500,000	$ 500,000
Rents & Royalties	$ 163,580	$ 134,996	$ 194,180	$ 150,000
Clubhouse Rentals	$ 35,151	$ 46,812	$ 35,000	$ 35,000
Nontaxable Clubhouse Rent	$ 1,425	$ 700	$ -	$ -
Lease Revenue	$ 149,956	$ 168,105	$ -	$ -
Cemetery Lots	$ 7,500	$ 1,500	$ 6,500	$ 1,500
Sale of Fixed Assets	$ 83,635	$ 8,000	$ -	$ 2,800,000
Insurance Proceeds	$ 116,195	$ 250,855	$ -	$ -
Scrap Sales	$ 3,764	$ 1,628	$ -	$ -
Wellness Program donation	$ -	$ 50,000	$ -	$ -
Private Donation PCPD	$ 3,050	$ 3,000	$ -	$ -
Private Donation PCFD	$ 10,482	$ -	$ -	$ -

0000 Revenue

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Miscellaneous (continued)				
PCR Sponsorship Revenue	$ 4,868	$ 6,685	$ -	$ -
PCPD K9 Donations	$ 250	$ -	$ -	$ -
PRG Development of an Efficient Seat Belt Enforcement Prgm Grant	$ 13,506	$ -	$ -	$ -
PCR Assigned Revenues	$ 88,837	$ 133,830	$ -	$ 100,000
Private Grants for Police Department Adopt a K9	$ -	$ 7,500	$ -	$ -
Pvt Contribs & Donations	$ 500	$ 62	$ -	$ -
Park Contributions	$ 8,987	$ 7,054	$ -	$ 7,000
Refund Prior Years Expens	$ 2,076	$ 169,133	$ -	$ -
Claim Settlement Revenue	$ -	$ 850,000	$ -	$ -
Chipola Fire Complex revenue	$ 1,906	$ -	$ -	$ -
Miscellaneous N.O.C.	$ 156,151	$ 196,110	$ 125,000	$ 125,000
Auction Proceeds	$ 40,843	$ 147,984	$ -	$ -
Bank of America Pcard Rebate	$ 15,317	$ 17,015	$ -	$ -
Event Booth Rentals	$ 1,038	$ 3,298	$ -	$ -
Budgetary changes in reserves	$ -	$ -	$ 6,107,715	$ -
Other Sources	**$ 6,727,454**	**$ 4,148,234**	**$ 2,504,558**	**$ 2,417,854**
Interfund Transfers	$ 4,608,284	$ 2,466,201	$ 2,504,558	$ 2,417,854
Other Financing Sources	$ 1,676,299	$ 907,394	$ -	$ -
Other Financing Sources - Leases	$ 72,307	$ 477,302	$ -	$ -
Other Financing Sources - SBITAs	$ 370,564	$ 297,337	$ -	$ -
Grand Total	**$ 64,337,214**	**$ 65,419,649**	**$ 68,827,448**	**$ 67,691,932**

1100 City Commission

General Government - City Commission

Total Funded Employees

FY2024	FY2025	FY2026
5.5	5.5	5.5

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	**5.5**	**5.5**	**5.5**	**5.5**
Personnel - Expenses	$335,000	$357,273	$314,104	$314,104
Operating Expenses	$90,793	$60,008	$96,940	$96,940
Total	**$425,793**	**$417,281**	**$411,044**	**$411,044**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Commissioner	4	4	4	4
Executive Assistant	0.5	0.5	0.5	0.5
Mayor-Commissioner	1	1	1	1

1100 City Commission

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 328,963**	**$ 335,000**	**$ 357,273**	**$ 314,104**
Regular Salaries & Wages	$ 204,433	$ 198,931	$ 213,964	$ 204,217
Overtime	$ 1,125	$ 261	$ 600	$ 94
Special Pay	$ 30,600	$ 30,225	$ 32,500	$ 30,000
SpcialPay-Wellness Incntv	$ -	$ 25	$ -	$ -
FICA Taxes	$ 16,628	$ 15,880	$ 18,856	$ 17,919
Sr. Manag Supp Retire	$ 3,474	$ 17,697	$ 13,459	$ 1,163
FMPTF Contributions	$ 17,356	$ 19,882	$ 21,398	$ 20,423
Health Insurance Expense	$ 53,419	$ 50,310	$ 54,503	$ 38,142
Dental Insurance Expense	$ 1,114	$ 897	$ 987	$ 1,329
Life and Disability Insurance	$ 471	$ 563	$ 607	$ 480
Workers' Compensation	$ 343	$ 330	$ 399	$ 337
Operating Expenditures/Expenses	**$ 44,289**	**$ 90,793**	**$ 60,008**	**$ 96,940**
Professional Services	$ 506	$ 19,000	$ 18,000	$ 36,000
Other Contractual Svcs	$ 7,277	$ 2,971	$ 7,200	$ 3,100
Travel and Per Diem	$ 9,101	$ 16,424	$ 11,000	$ 30,000
Communication Services	$ 8,360	$ 6,906	$ 4,188	$ 5,040
Freight & Postage Service	$ 236	$ -	$ -	$ -
Rentals & Leases	$ -	$ 602	$ -	$ 1,000
Insurance	$ 5,766	$ 4,567	$ 7,125	$ 3,500
Printing & Binding	$ 413	$ -	$ 600	$ 600
Promotional Activities	$ 399	$ 390	$ 1,500	$ 1,500
Other Current Charges	$ -	$ 194	$ -	$ -
Operating Supplies	$ 6,221	$ 30,017	$ 3,000	$ 4,000
Fuel Charges	$ 58	$ 109	$ 150	$ 200
Books Publicatns Membrshp	$ 2,604	$ 2,049	$ 2,245	$ 3,000
Training	$ 3,348	$ 7,565	$ 5,000	$ 9,000
Grand Total	**$ 373,252**	**$ 425,793**	**$ 417,281**	**$ 411,044**

1200 City Manager

General Government - City Manager

Adjustments to this cost center include the addition of a Public Affairs Specialist and a Media Specialist as well as unfunding one Administrative Assistant.

Total Funded Employees

FY2024	FY2025	FY2026
7.5	6.5	7.5

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	**7.5**	**6.5**	**8.5**	**7.5**
Personnel - Expenses	$1,019,706	$966,730	$1,064,356	$1,004,765
Operating Expenses	$344,273	$326,502	$407,834	$407,834
Capital Outlay	$7,437	$0	$0	$0
Debt Service	$2,100	$0	$0	$0
Total	**$1,373,516**	**$1,293,232**	**$1,472,190**	**$1,412,599**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Administrative Assistant	1	1	1	0
Assistant City Manager	2	2	2	2
Budget Analyst	1	1	0	0
Budget Manager	0	0	1	1
City Manager	1	1	1	1
Disaster Recovery Project Manager	1	0	0	0
Executive Assistant	0.5	0.5	0.5	0.5
Media Specialist	0	0	1	1
Public Affairs Manager	0	1	1	1
Public Affairs Specialist	0	0	1	1
Public Information Officer	1	0	0	0

1200 City Manager

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 938,829**	**$ 1,019,706**	**$ 966,730**	**$ 1,004,765**
Regular Salaries & Wages	$ 703,213	$ 718,045	$ 702,142	$ 750,827
Overtime	$ 1,912	$ 361	$ 750	$ 112
Special Pay	$ 24,732	$ 46,426	$ 20,500	$ 19,200
SpcialPay-Wellness Incntv	$ -	$ 25	$ -	$ -
FICA Taxes	$ 52,440	$ 53,670	$ 53,716	$ 58,054
Sr. Manag Supp Retire	$ 8,381	$ 48,097	$ 36,358	$ 3,287
FRS Contributions	$ 7,116	$ -	$ -	$ -
FMPTF Contributions	$ 64,738	$ 68,685	$ 70,215	$ 75,084
Health Insurance Expense	$ 73,060	$ 81,155	$ 79,274	$ 93,706
Dental Insurance Expense	$ 1,731	$ 1,807	$ 2,201	$ 2,492
Life and Disability Insurance	$ 705	$ 664	$ 677	$ 900
Workers' Compensation	$ 800	$ 771	$ 897	$ 1,102
Operating Expenditures/Expenses	**$ 317,504**	**$ 344,273**	**$ 326,502**	**$ 407,834**
Professional Services	$ 130,656	$ 144,250	$ 153,000	$ 155,000
Other Contractual Svcs	$ 82,825	$ 2,971	$ 7,000	$ 3,500
Travel and Per Diem	$ 6,953	$ 29,632	$ 25,000	$ 33,000
Communication Services	$ 7,528	$ 12,367	$ 6,768	$ 5,424
Freight & Postage Service	$ 48	$ 86	$ -	$ 100
Rentals & Leases	$ 4,820	$ -	$ 2,100	$ 2,040
Insurance	$ 20,330	$ 18,027	$ 25,036	$ 12,500
Repairs & Maintenance Svc	$ 214	$ 4,428	$ 3,500	$ 4,000
Printing & Binding	$ 967	$ 4,008	$ 1,000	$ 1,000
Promotional Activities	$ 6,429	$ 21,035	$ 12,000	$ 15,000
Other Current Charges	$ 2,564	$ 592	$ 3,000	$ 1,000
Operating Supplies	$ 32,614	$ 16,841	$ 18,000	$ 20,000
Fuel Charges	$ -	$ 7	$ -	$ 100
Books Publicatns Membrshp	$ 16,300	$ 79,207	$ 55,098	$ 140,170
Training	$ 5,256	$ 10,822	$ 15,000	$ 15,000
Capital Outlay	**$ 2,188**	**$ 7,437**	**$ -**	**$ -**
Land	$ 2,188	$ -	$ -	$ -
Leases - Capital Outlay	$ -	$ 7,437	$ -	$ -
Debt Service	**$ -**	**$ 2,100**	**$ -**	**$ -**
Debt Service Principle - Leases	$ -	$ 1,919	$ -	$ -
Debt Service Interest - Leases	$ -	$ 181	$ -	$ -
Grand Total	**$ 1,258,521**	**$ 1,373,516**	**$ 1,293,232**	**$ 1,412,599**

1310 City Clerk-Treasurer

General Government - City Clerk-Treasurer

Adjustments to this cost center include reducing funding for the Grant Accountant to 75% of the year.

Total Funded Employees

FY2024	FY2025	FY2026
12	13	13

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	**12**	**13**	**13**	**13**
Personnel - Expenses	$1,125,131	$1,198,235	$1,180,757	$1,165,655
Operating Expenses	$302,954	$337,919	$314,379	$314,379
Capital Outlay	$0	$0	$0	$0
Debt Service	$3,975	$0	$3,980	$3,980
Total	**$1,432,060**	**$1,536,154**	**$1,499,116**	**$1,484,014**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Accountant I	1	1	1	1
Accounting Analyst	0	0	1	1
Accounting Clerk	2	2	2	2
Accounting Clerk - Payroll	1	1	1	1
Accounting Intern (PT)	0	0	0	0
Administrative Assistant	1	1	1	1
Chief Accountant	1	1	1	1
City Clerk/Treasurer	1	1	1	1
Deputy City Clerk	1	1	1	1
Deputy City Treasurer/Mgr Acctg Svs	1	1	1	1
Grant Accountant	0	1	1	1
Payroll Coordinator	1	1	1	1
Recovery Data Analyst	1	1	0	0
Senior Accountant	1	1	1	1

1310 City Clerk-Treasurer

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 984,701**	**$ 1,125,131**	**$ 1,198,235**	**$ 1,165,655**
Regular Salaries & Wages	$ 700,870	$ 777,600	$ 865,722	$ 835,312
Overtime	$ 11,291	$ 10,711	$ 10,000	$ 12,101
Special Pay	$ 14,877	$ 27,486	$ 6,500	$ 6,000
FICA Taxes	$ 52,258	$ 58,051	$ 66,727	$ 64,361
Sr. Manag Supp Retire	$ 4,405	$ 25,041	$ 18,876	$ 1,711
FMPTF Contributions	$ 69,923	$ 76,165	$ 86,574	$ 83,532
Health Insurance Expense	$ 124,415	$ 142,822	$ 135,171	$ 155,555
Dental Insurance Expense	$ 2,702	$ 3,323	$ 4,415	$ 4,319
Life and Disability Insurance	$ 1,100	$ 1,179	$ 1,357	$ 1,560
Workers' Compensation	$ 2,859	$ 2,753	$ 2,894	$ 1,205
Operating Expenditures/Expenses	**$ 499,251**	**$ 302,954**	**$ 337,919**	**$ 314,379**
Accounting & Auditing	$ 323,787	$ 150,633	$ 169,000	$ 167,500
Other Contractual Svcs	$ 78,269	$ 56,490	$ 63,800	$ 67,420
Travel and Per Diem	$ 5,736	$ 8,247	$ 6,000	$ 9,000
Communication Services	$ 7,292	$ 4,660	$ 7,680	$ 720
Freight & Postage Service	$ 3,019	$ -	$ -	$ -
Rentals & Leases	$ 2,039	$ 355	$ 7,600	$ 3,840
Insurance	$ 14,406	$ 19,547	$ 26,499	$ 13,500
Repairs & Maintenance Svc	$ 2,548	$ 4,866	$ 6,100	$ 6,084
Printing & Binding	$ 1,905	$ 800	$ 2,500	$ 2,400
Other Current Charges	$ 6,579	$ 2,361	$ 3,000	$ 3,000
Operating Supplies	$ 23,741	$ 15,080	$ 23,000	$ 19,500
Fuel Charges	$ 2,828	$ -	$ -	$ -
Books Publicatns Membrshp	$ 19,466	$ 36,962	$ 18,140	$ 17,105
Training	$ 7,636	$ 2,954	$ 4,600	$ 4,310
Capital Outlay	**$ 9,263**	**$ -**	**$ -**	**$ -**
Machinery & Equipment	$ 4,510	$ -	$ -	$ -
Leases - Capital Outlay	$ 4,753	$ -	$ -	$ -
Debt Service	**$ 4,661**	**$ 3,975**	**$ -**	**$ 3,980**
Debt Service Principle - Leases	$ 4,406	$ 3,717	$ -	$ 3,720
Debt Service Interest - Leases	$ 255	$ 258	$ -	$ 260
Grand Total	**$ 1,497,876**	**$ 1,432,060**	**$ 1,536,154**	**$ 1,484,014**

1330 Purchasing

General Government - Logistics

Adjustments to this cost center include unfunding a Purchasing Specialist, reductions to operating expenses and removing a capital request for a used box truck.

Total Funded Employees

FY2024	FY2025	FY2026
5	7.5	6.5

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	**5**	**7.5**	**6.5**	**6.5**
Personnel - Expenses	$362,337	$481,021	$498,598	$423,968
Operating Expenses	$102,830	$134,167	$169,187	$130,686
Capital Outlay	$46,819	$25,000	$50,000	$0
Debt Service	$19,000	$0	$0	$0
Total	**$530,987**	**$640,188**	**$717,785**	**$554,654**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Bid/Acquisition Specialist	0	1	1	1
Contracts Administrator	1	1	1	1
Expeditor	1	1	0	0
Purchasing Manager	1	1	1	1
Purchasing Specialist	2	2	1	1
Warehouse Foreman	0	0.5	0.5	0.5
Warehouse Operations Specialist	0	1	2	2

1330 Purchasing

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 276,275**	**$ 362,337**	**$ 481,021**	**$ 423,968**
Regular Salaries & Wages	$ 203,756	$ 253,939	$ 362,726	$ 298,533
Overtime	$ 5,603	$ 14,673	$ 5,000	$ 5,000
Special Pay	$ 1,285	$ 2,351	$ -	$ -
SpcialPay-Wellness Incntv	$ -	$ 50	$ -	$ -
FICA Taxes	$ 15,219	$ 18,780	$ 27,750	$ 22,839
FMPTF Contributions	$ 18,309	$ 24,585	$ 31,990	$ 29,854
Health Insurance Expense	$ 30,525	$ 45,925	$ 50,000	$ 62,088
Dental Insurance Expense	$ 1,119	$ 1,501	$ 2,717	$ 1,828
Life and Disability Insurance	$ 456	$ 533	$ 836	$ 780
Workers' Compensation	$ 4	$ -	$ 2	$ 3,047
Operating Expenditures/Expenses	**$ 105,024**	**$ 102,830**	**$ 134,167**	**$ 130,686**
Professional Services	$ -	$ -	$ -	$ 5,000
Other Contractual Svcs	$ 21,907	$ 6,765	$ 48,776	$ 25,676
Travel and Per Diem	$ -	$ -	$ 2,000	$ 3,700
Communication Services	$ 8,538	$ 8,909	$ 11,601	$ 9,500
Freight & Postage Service	$ 107	$ 0	$ -	$ 50
Utility Services	$ 10,428	$ 11,052	$ 12,500	$ 12,500
Rentals & Leases	$ 1,780	$ 2,162	$ 3,000	$ 5,760
Insurance	$ 9,066	$ 14,546	$ 15,690	$ 13,000
Repairs & Maintenance Svc	$ 7,470	$ 21,224	$ 8,000	$ 15,000
Printing & Binding	$ 209	$ 184	$ 300	$ 300
Promotional Activities	$ 140	$ -	$ 150	$ 300
Other Current Charges	$ -	$ -	$ 250	$ 250
Operating Supplies	$ 42,432	$ 28,688	$ 25,000	$ 31,050
Fuel Charges	$ 1,747	$ 3,034	$ 2,000	$ 2,000
Books Publicatns Membrshp	$ 640	$ 790	$ 900	$ 2,600
Training	$ 560	$ 5,476	$ 4,000	$ 4,000
Capital Outlay	**$ -**	**$ 46,819**	**$ 25,000**	**$ -**
Machinery & Equipment	$ -	$ 9,623	$ 25,000	$ -
SBITAs Capital Outlay	$ -	$ 37,196	$ -	$ -
Debt Service	**$ -**	**$ 19,000**	**$ -**	**$ -**
Debt Service Principle - SBITAs	$ -	$ 18,882	$ -	$ -
Debt Service Interest - SBITAs	$ -	$ 118	$ -	$ -
Grand Total	**$ 381,299**	**$ 530,987**	**$ 640,188**	**$ 554,654**

1340 Human Resources

General Government - Human Resources

Adjustments to this cost center include reducing operating expenses.

Total Funded Employees

FY2024	FY2025	FY2026
6	6	6

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	**6**	**6**	**6**	**6**
Personnel - Expenses	$563,329	$638,039	$616,483	$616,483
Operating Expenses	$259,050	$400,382	$493,150	$411,150
Debt Service	$2,850	$0	$0	$0
Total	**$825,228**	**$1,038,421**	**$1,109,633**	**$1,027,633**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Assistant Director Human Resources	1	1	1	1
Benefits Administrator	1	1	1	1
Director of Human Resources/Risk Mana	1	1	1	1
HR Administrative Technician	1	1	1	1
HR Recruiter/Training Specialist	0	0	1	1
Human Resources Generalist	0	0	0	0
Human Resources Specialist	1	1	0	0
Risk Manager	1	1	1	1

1340 Human Resources

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 663,197**	**$ 563,329**	**$ 638,039**	**$ 616,483**
Regular Salaries & Wages	$ 358,349	$ 339,074	$ 399,635	$ 389,312
Overtime	$ 4,338	$ 3,480	$ 4,000	$ 1,433
Special Pay	$ 5,399	$ 18,262	$ 7,200	$ 7,200
SpcialPay-Wellness Incntv	$ -	$ 50	$ -	$ -
FICA Taxes	$ 26,187	$ 25,748	$ 31,123	$ 30,334
Sr. Manag Supp Retire	$ 2,135	$ 10,768	$ 8,046	$ 743
FMPTF Contributions	$ 34,282	$ 32,087	$ 39,964	$ 38,932
Health Insurance Expense	$ 75,843	$ 57,185	$ 70,428	$ 50,816
Dental Insurance Expense	$ 1,433	$ 1,417	$ 2,024	$ 1,993
Life and Disability Insurance	$ 104,558	$ 1,145	$ 622	$ 720
Workers' Compensation	$ 50,673	$ 73,672	$ 54,997	$ 75,000
Unemployment Compensation	$ -	$ 440	$ 20,000	$ 20,000
Operating Expenditures/Expenses	**$ 358,515**	**$ 259,050**	**$ 400,382**	**$ 411,150**
Professional Services	$ 51,122	$ 54,638	$ 145,000	$ 118,000
Other Contractual Svcs	$ 176,808	$ 81,645	$ 167,897	$ 170,000
Travel and Per Diem	$ 16,727	$ 10,940	$ 10,750	$ 10,750
Communication Services	$ 6,941	$ 6,328	$ 6,465	$ 5,800
Freight & Postage Service	$ 782	$ -	$ -	$ -
Rentals & Leases	$ -	$ -	$ 3,000	$ 2,950
Insurance	$ 68,304	$ 11,518	$ 13,320	$ 15,000
Repairs & Maintenance Svc	$ 3,977	$ 4,381	$ 5,000	$ 15,000
Printing & Binding	$ 293	$ -	$ 750	$ 750
Promotional Activities	$ 10,252	$ 2,703	$ 10,500	$ 10,500
Other Current Charges	$ 5,371	$ 5,022	$ 4,200	$ 24,400
Operating Supplies	$ 11,121	$ 18,870	$ 18,000	$ 18,000
Books Publicatns Membrshp	$ 1,395	$ 55,853	$ 2,000	$ 2,000
Training	$ 5,421	$ 7,151	$ 13,500	$ 18,000
Debt Service	**$ 2,850**	**$ 2,850**	**$ -**	**$ -**
Debt Service Principle - Leases	$ 2,835	$ 2,844	$ -	$ -
Debt Service Interest - Leases	$ 15	$ 6	$ -	$ -
Grand Total	**$ 1,024,562**	**$ 825,228**	**$ 1,038,421**	**$ 1,027,633**

1350 - Information Technology

General Government - Logistics

Adjustments to this cost center include reducing operating expenses and removing a capital request for IT equipment.

Total Funded Employees

FY2024	FY2025	FY2026
7	8	8

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	**7**	**8**	**8**	**8**
Personnel - Expenses	$635,331	$698,649	$761,266	$774,549
Operating Expenses	$725,612	$1,003,059	$816,386	$616,822
Capital Outlay	$148,357	$9,500	$438,074	$423,664
Debt Service	$858	$0	$0	$0
Total	**$1,510,158**	**$1,711,208**	**$2,015,726**	**$1,815,035**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Digital Compliance Specialist	1	1	1	1
Information Technology Manager	1	0	0	0
Information Technology Specialist	1	0	0	0
Information Technology Technician	1	2	2	2
IT Administrative Technician	1	1	1	1
Programmer	1	1	1	1
Senior Network Administrator	0	1	1	1
Sr. Manager of Information Technology	0	1	1	1
Systems Administrator	1	1	1	1

1350 - Information Technology

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 539,417**	**$ 635,331**	**$ 698,649**	**$ 774,549**
Regular Salaries & Wages	$ 382,976	$ 427,553	$ 497,253	$ 557,792
Overtime	$ 16,070	$ 17,130	$ 12,000	$ 13,280
Special Pay	$ 3,432	$ 27,505	$ 3,900	$ 3,600
FICA Taxes	$ 29,351	$ 34,583	$ 38,340	$ 42,947
Sr. Manag Supp Retire	$ 1,569	$ 8,260	$ 13,137	$ 596
FMPTF Contributions	$ 37,101	$ 42,374	$ 49,727	$ 55,780
Health Insurance Expense	$ 66,413	$ 74,980	$ 80,687	$ 96,133
Dental Insurance Expense	$ 1,454	$ 1,849	$ 2,377	$ 2,658
Life and Disability Insurance	$ 592	$ 656	$ 732	$ 960
Workers' Compensation	$ 459	$ 441	$ 497	$ 803
Operating Expenditures/Expenses	**$ 809,171**	**$ 725,612**	**$ 1,003,059**	**$ 616,822**
Professional Services	$ -	$ -	$ -	$ -
Other Contractual Svcs	$ 275,832	$ 9,916	$ 48,600	$ 26,836
Travel and Per Diem	$ 3,771	$ 8,513	$ 10,000	$ 12,000
Communication Services	$ 17,175	$ 17,023	$ 8,000	$ 9,350
Freight & Postage Service	$ 25	$ 137	$ -	$ 275
Rentals & Leases	$ -	$ -	$ 2,800	$ 5,060
Insurance	$ 8,085	$ 18,025	$ 21,595	$ 15,500
Repairs & Maintenance Svc	$ 2,457	$ 1,065	$ 3,600	$ 6,000
Printing & Binding	$ -	$ 184	$ 200	$ 600
Other Current Charges	$ -	$ 380	$ -	$ -
Operating Supplies	$ 118,519	$ 32,564	$ 37,350	$ 20,000
Fuel Charges	$ 252	$ 278	$ 500	$ 750
Books Publicatns Membrshp	$ 383,045	$ 633,375	$ 867,414	$ 505,451
Training	$ 10	$ 4,151	$ 3,000	$ 15,000
Capital Outlay	**$ 540,179**	**$ 148,357**	**$ 9,500**	**$ 423,664**
Machinery & Equipment	$ 236,941	$ 42,222	$ 9,500	$ -
Intangible Assets	$ -	$ -	$ -	$ 423,664
Leases - Capital Outlay	$ -	$ 3,712	$ -	$ -
SBITAs Capital Outlay	$ 303,238	$ 102,422	$ -	$ -
Debt Service	**$ -**	**$ 858**	**$ -**	**$ -**
Debt Service Principle - Leases	$ -	$ 759	$ -	$ -
Debt Service Interest - Leases	$ -	$ 99	$ -	$ -
Grand Total	**$ 1,888,767**	**$ 1,510,158**	**$ 1,711,208**	**$ 1,815,035**

1360 Logistics

General Government - Logistics

Adjustments to this cost center include reducing operating expenses and reducing capital outlay requests.

Total Funded Employees

FY2024	FY2025	FY2026
4	4	4

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	**4**	**4**	**4**	**4**
Personnel - Expenses	$378,858	$383,964	$374,467	$379,042
Operating Expenses	$96,604	$81,687	$205,338	$168,329
Capital Outlay	$54,213	$25,000	$125,000	$100,000
Debt Service	$1,751	$0	$0	$0
Total	**$531,426**	**$490,651**	**$704,805**	**$647,371**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Administrative Specialist	1	1	1	1
Asset and Inventory Coordinator	1	1	1	1
Logistics Director	1	1	1	1
Risk Manager-Property/Vehicle Liability	1	1	1	1

1360 Logistics

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 305,205**	**$ 378,858**	**$ 383,964**	**$ 379,042**
Regular Salaries & Wages	$ 220,347	$ 261,700	$ 270,471	$ 266,620
Overtime	$ 4,240	$ 6,958	$ 4,000	$ 4,572
Special Pay	$ 5,272	$ 4,300	$ 3,900	$ 3,600
FICA Taxes	$ 16,953	$ 20,430	$ 20,990	$ 20,672
Sr. Manag Supp Retire	$ 1,412	$ 10,689	$ 8,046	$ 721
FRS Contributions	$ 7,207	$ 13,853	$ 13,376	$ 13,120
FMPTF Contributions	$ 15,509	$ 19,520	$ 20,717	$ 20,454
Health Insurance Expense	$ 33,077	$ 39,847	$ 40,686	$ 44,779
Dental Insurance Expense	$ 842	$ 1,153	$ 1,358	$ 1,329
Life and Disability Insurance	$ 343	$ 409	$ 418	$ 480
Workers' Compensation	$ 2	$ -	$ 1	$ 2,695
Operating Expenditures/Expenses	**$ 66,878**	**$ 96,604**	**$ 81,687**	**$ 168,329**
Professional Services	$ 6,400	$ -	$ 5,000	$ 10,000
Other Contractual Svcs	$ 7,760	$ 3,547	$ 1,485	$ 1,485
Travel and Per Diem	$ 2,840	$ 5,162	$ 6,000	$ 6,000
Communication Services	$ 4,759	$ 4,180	$ 5,904	$ 7,904
Freight & Postage Service	$ 42	$ 61	$ -	$ 100
Utility Services	$ -	$ -	$ -	$ 2,500
Rentals & Leases	$ 175	$ 6,714	$ 2,000	$ 3,808
Insurance	$ 20,843	$ 28,169	$ 9,580	$ 88,000
Repairs & Maintenance Svc	$ 918	$ 5,086	$ 4,000	$ 5,000
Printing & Binding	$ 177	$ -	$ 500	$ 412
Promotional Activities	$ 643	$ 14	$ 1,568	$ 3,000
Other Current Charges	$ 35	$ -	$ 200	$ 200
Operating Supplies	$ 21,540	$ 34,255	$ 22,000	$ 22,000
Fuel Charges	$ -	$ 1,065	$ 500	$ 600
Books Publicatns Membrshp	$ -	$ 6,600	$ 19,950	$ 10,000
Training	$ 745	$ 1,750	$ 3,000	$ 7,320
Capital Outlay	**$ 5,619**	**$ 54,213**	**$ 25,000**	**$ 100,000**
Machinery & Equipment	$ -	$ 23,763	$ 25,000	$ -
Intangible Assets	$ -	$ -	$ -	$ 100,000
Improv Other Than Buildgs	$ -	$ 30,450	$ -	$ -
Leases - Capital Outlay	$ 5,619	$ -	$ -	$ -
Debt Service	**$ 1,246**	**$ 1,751**	**$ -**	**$ -**
Debt Service Principle - Leases	$ 1,122	$ 1,607	$ -	$ -
Debt Service Interest - Leases	$ 124	$ 143	$ -	$ -
Grand Total	**$ 378,947**	**$ 531,426**	**$ 490,651**	**$ 647,371**

1400 City Attorney

General Government - N/A (expense only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Operating Expenditures/Expenses	**$ 1,511,581**	**$ 1,692,306**	**$ 1,000,000**	**$ 850,000**
Professional Services	$ 1,511,470	$ 1,692,271	$ 1,000,000	$ 850,000
Freight & Postage Service	$ 1	$ -	$ -	$ -
Operating Supplies	$ -	$ 34	$ -	$ -
Training	$ 110	$ -	$ -	$ -
Grand Total	**$ 1,511,581**	**$ 1,692,306**	**$ 1,000,000**	**$ 850,000**

1610 Development Services/Land Use

General Government - Development Services

The Building Services division was moved to its own cost center. Other adjustments to this cost center include reducing operating expenses.

Total Funded Employees

FY2024	FY2025	FY2026
14	19	15

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	**14**	**19**	**15**	**15**
Personnel - Expenses	$1,125,626	$1,402,870	$1,390,513	$1,221,217
Operating Expenses	$359,116	$417,609	$1,496,500	$403,800
Capital Outlay	$172,038	$0	$50,000	$50,000
Debt Service	$43,897	$0	$0	$0
Total	**$1,700,677**	**$1,820,479**	**$2,937,013**	**$1,675,017**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Administrative Assistant	2	2	1	1
Building Inspector	0	1	0	0
Building Services Permit Technician	0	1	0	0
Chief Building Official	1	1	0	0
Code Compliance Inspector	0	0	6	5
Code Enforcement Manager	1	1	0	0
Code Enforcement Officer	4	4	0	0
Code Enforcement Officer II	1	1	0	0
Director Development Services	1	1	1	1
Disaster Recovery Project Manager	0	1	1	1
GIS Specialist	0	0	1	0
Planner I	1	1	1	1
Planner II	1	1	2	1
Planning Coordinator	1	0	0	0
Planning Manager	1	1	1	1
Planning Technician	0	1	0	0
Planning Technician I	0	0	1	1
Planning Technician II	0	0	1	1
Property Inspector	0	1	0	0
Senior Code Compliance Inspector	0	0	1	1
Senior Planner	0	1	1	1

1610 Development Services/Land Use

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 961,762**	**$ 1,125,626**	**$ 1,402,870**	**$ 1,221,217**
Regular Salaries & Wages	$ 673,036	$ 770,510	$ 1,003,748	$ 855,120
Overtime	$ 7,102	$ 9,238	$ 7,500	$ 9,834
Special Pay	$ 6,673	$ 11,985	$ 7,500	$ 3,600
FICA Taxes	$ 49,251	$ 56,585	$ 77,362	$ 65,693
Sr. Manag Supp Retire	$ 2,455	$ 21,199	$ 15,684	$ 1,402
FMPTF Contributions	$ 61,615	$ 76,499	$ 100,375	$ 85,514
Health Insurance Expense	$ 154,132	$ 171,636	$ 180,343	$ 180,715
Dental Insurance Expense	$ 2,808	$ 3,302	$ 5,087	$ 4,984
Life and Disability Insurance	$ 1,257	$ 1,370	$ 1,773	$ 1,800
Workers' Compensation	$ 3,432	$ 3,304	$ 3,498	$ 12,555
Operating Expenditures/Expenses	**$ 679,898**	**$ 359,116**	**$ 417,609**	**$ 403,800**
Professional Services	$ 45,418	$ 108,963	$ 135,000	$ 75,000
Other Contractual Svcs	$ 422,732	$ 124,099	$ 150,000	$ 200,000
Travel and Per Diem	$ 3,434	$ 7,228	$ 7,500	$ 7,000
Communication Services	$ 16,818	$ 16,732	$ 13,000	$ 12,000
Freight & Postage Service	$ 8,733	$ 3,624	$ -	$ 2,000
Rentals & Leases	$ 13,309	$ 6,609	$ 3,000	$ 3,000
Insurance	$ 28,569	$ 27,775	$ 34,609	$ 19,500
Repairs & Maintenance Svc	$ 4,610	$ 10,162	$ 6,000	$ 10,000
Printing & Binding	$ 950	$ 3,429	$ 5,000	$ 4,000
Promotional Activities	$ 123	$ 117	$ 500	$ 300
Other Current Charges	$ 41,862	$ 638	$ 1,000	$ 1,000
Operating Supplies	$ 69,504	$ 10,537	$ 18,000	$ 15,000
Fuel Charges	$ 5,005	$ 2,126	$ 5,000	$ 5,000
Books Publicatns Membrshp	$ 14,307	$ 30,275	$ 24,000	$ 30,000
Training	$ 4,524	$ 6,803	$ 15,000	$ 20,000
Capital Outlay	**$ 7,506**	**$ 172,038**	**$ -**	**$ 50,000**
Machinery & Equipment	$ -	$ 31,376	$ -	$ -
Intangible Assets	$ -	$ -	$ -	$ 50,000
Leases - Capital Outlay	$ 7,506	$ -	$ -	$ -
SBITAs Capital Outlay	$ -	$ 140,662	$ -	$ -
Debt Service	**$ 262**	**$ 43,897**	**$ -**	**$ -**
Debt Service Principle - Leases	$ 248	$ 2,125	$ -	$ -
Debt Service Principle - SBITAs	$ -	$ 40,951	$ -	$ -
Debt Service Interest - Leases	$ 14	$ 170	$ -	$ -
Debt Service Interest - SBITAs	$ -	$ 651	$ -	$ -
Grand Total	**$ 1,649,428**	**$ 1,700,677**	**$ 1,820,479**	**$ 1,675,017**

1615 Building Services

General Government - Development Services

Total Funded Employees

FY2024	FY2025	FY2026
0	0	6

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	**0**	**0**	**6**	**6**
Personnel - Expenses	$0	$0	$441,354	$441,354
Operating Expenses	$0	$0	$638,700	$638,700
Total	**$0**	**$0**	**$1,080,054**	**$1,080,054**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Administrative Assistant	0	0	1	1
Building Inspector	0	0	1	1
Building Services Permit Technician II	0	0	2	2
Chief Building Official	0	0	1	1
Property Inspector	0	0	1	1

1615 Building Services

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ -**	**$ -**	**$ -**	**$ 441,354**
Regular Salaries & Wages	$ -	$ -	$ -	$ 298,023
Special Pay	$ -	$ -	$ -	$ 3,600
FICA Taxes	$ -	$ -	$ -	$ 23,075
Sr. Manag Supp Retire	$ -	$ -	$ -	$ 618
FMPTF Contributions	$ -	$ -	$ -	$ 29,803
Health Insurance Expense	$ -	$ -	$ -	$ 79,416
Dental Insurance Expense	$ -	$ -	$ -	$ 1,993
Life and Disability Insurance	$ -	$ -	$ -	$ 720
Workers' Compensation	$ -	$ -	$ -	$ 4,106
Operating Expenditures/Expenses	**$ -**	**$ -**	**$ -**	**$ 638,700**
Other Contractual Svcs	$ -	$ -	$ -	$ 600,000
Travel and Per Diem	$ -	$ -	$ -	$ 3,500
Communication Services	$ -	$ -	$ -	$ 5,000
Repairs & Maintenance Svc	$ -	$ -	$ -	$ 1,000
Printing & Binding	$ -	$ -	$ -	$ 1,000
Promotional Activities	$ -	$ -	$ -	$ 200
Other Current Charges	$ -	$ -	$ -	$ 500
Operating Supplies	$ -	$ -	$ -	$ 5,000
Books Publicatns Membrshp	$ -	$ -	$ -	$ 10,000
Training	$ -	$ -	$ -	$ 12,500
Grand Total	**$ -**	**$ -**	**$ -**	**$ 1,080,054**

1620 Engineering

General Government - Public Works

Adjustments to this cost center include reducing operating expenses and removing a capital request for four trucks.

Total Funded Employees

FY2024	FY2025	FY2026
15	17	17

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	**15**	**17**	**17**	**17**
Personnel - Expenses	$1,379,580	$1,463,141	$1,508,930	$1,520,794
Operating Expenses	$342,240	$219,018	$263,086	$213,974
Capital Outlay	$3,651	$40,000	$140,000	$0
Debt Service	$2,295	$0	$0	$0
Total	**$1,727,766**	**$1,722,159**	**$1,912,016**	**$1,734,768**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Asst. Construction Engineering Inspecto	0	1	0	0
CADD Technician	1	1	1	1
Chief CADD Technician	1	1	0	0
City Capital Projects Engineer	1	0	0	0
City Drainage Engineer	0	0	0	0
City Engineer	1	1	1	1
City Surveyor	1	1	1	1
Construction Engineering Inspector Man	1	1	1	1
Deputy City Engineer	1	1	1	1
Engineer I	1	1	1	1
Engineering Inspector	3	3	4	4
GIS Analyst and Data	0	0	1	1
GIS Specialist	1	1	1	1
Maintenance of Traffic Technician	0	1	1	1
Project Manager	0	1	1	1
Senior GIS Specialist	1	1	1	1
Survey Technician	2	2	2	2

1620 Engineering

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 1,002,761**	**$ 1,379,580**	**$ 1,463,141**	**$ 1,520,794**
Regular Salaries & Wages	$ 738,330	$ 989,834	$ 1,086,803	$ 1,089,849
Overtime	$ 15,836	$ 8,358	$ 11,000	$ 11,861
Special Pay	$ 15,950	$ 30,087	$ 2,600	$ 7,200
FICA Taxes	$ 56,152	$ 76,309	$ 83,738	$ 83,925
Sr. Manag Supp Retire	$ 2,068	$ 14,387	$ 7,312	$ 1,307
FMPTF Contributions	$ 65,119	$ 94,747	$ 108,682	$ 108,985
Health Insurance Expense	$ 100,452	$ 154,748	$ 150,000	$ 190,877
Dental Insurance Expense	$ 2,155	$ 3,873	$ 5,434	$ 5,315
Life and Disability Insurance	$ 978	$ 1,476	$ 1,775	$ 2,050
Workers' Compensation	$ 5,722	$ 5,761	$ 5,797	$ 19,425
Operating Expenditures/Expenses	**$ 331,295**	**$ 342,240**	**$ 219,018**	**$ 213,974**
Professional Services	$ 160,603	$ 30,570	$ 50,000	$ 46,000
Other Contractual Svcs	$ 3,146	$ 13,490	$ 8,010	$ 8,010
Travel and Per Diem	$ 12,919	$ 16,106	$ 12,000	$ 14,280
Communication Services	$ 18,592	$ 15,400	$ 20,000	$ 18,300
Freight & Postage Service	$ 1,193	$ 78	$ -	$ -
Rentals & Leases	$ 549	$ 1,069	$ 3,000	$ 3,000
Insurance	$ 16,597	$ 29,222	$ 36,348	$ 37,000
Repairs & Maintenance Svc	$ 22,808	$ 146,064	$ 10,200	$ 8,700
Printing & Binding	$ 3,843	$ 184	$ 500	$ 500
Other Current Charges	$ 8,685	$ 11,800	$ 1,000	$ 500
Operating Supplies	$ 30,118	$ 23,849	$ 25,160	$ 14,610
Fuel Charges	$ 6,932	$ 7,491	$ 4,800	$ 4,800
Books Publicatns Membrshp	$ 37,931	$ 38,154	$ 40,000	$ 51,074
Training	$ 7,380	$ 8,763	$ 8,000	$ 7,200
Capital Outlay	**$ 67,749**	**$ 3,651**	**$ 40,000**	**$ -**
Machinery & Equipment	$ 60,296	$ 3,651	$ 40,000	$ -
Leases - Capital Outlay	$ 7,454	$ -	$ -	$ -
Debt Service	**$ 703**	**$ 2,295**	**$ -**	**$ -**
Debt Service Principle - Leases	$ 635	$ 2,112	$ -	$ -
Debt Service Interest - Leases	$ 69	$ 182	$ -	$ -
Grand Total	**$ 1,402,509**	**$ 1,727,766**	**$ 1,722,159**	**$ 1,734,768**

1710 Public Works Admin

General Government - Public Works

During Fiscal Year 2025, the Administrative Manager and Director of Public Works were reallocated among the funds they service. Adjustments to this cost center also include reducing operating expenses.

Total Funded Employees

FY2024	FY2025	FY2026
4	4	2.78

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	**4**	**4**	**2.78**	**2.78**
Personnel - Expenses	$293,407	$392,212	$210,194	$210,651
Operating Expenses	$102,833	$118,483	$129,630	$116,232
Capital Outlay	$0	$5,000	$0	$0
Debt Service	$2,896	$2,107	$2,107	$2,107
Total	**$399,137**	**$517,802**	**$341,931**	**$328,990**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Administrative Assistant	2	2	2	2
Administrative Manager	0	0	0.5	0.5
Administrative Specialist	1	1	0	0
Director of Public Works	1	1	0.28	0.28

1710 Public Works Admin

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 306,296**	**$ 293,407**	**$ 392,212**	**$ 210,651**
Regular Salaries & Wages	$ 212,138	$ 202,196	$ 272,831	$ 150,128
Overtime	$ 6,406	$ 4,887	$ 5,500	$ 453
Special Pay	$ 5,446	$ 3,722	$ 10,400	$ 1,344
SpcialPay-Wellness Incntv	$ -	$ 50	$ -	$ -
FICA Taxes	$ 16,264	$ 15,290	$ 21,270	$ 11,587
Sr. Manag Supp Retire	$ 2,142	$ 9,492	$ 9,769	$ 253
FRS Contributions	$ 7,945	$ 8,333	$ 8,627	$ 5,003
FMPTF Contributions	$ 15,166	$ 13,097	$ 20,954	$ 11,344
Health Insurance Expense	$ 39,578	$ 34,802	$ 40,686	$ 28,254
Dental Insurance Expense	$ 544	$ 877	$ 1,358	$ 924
Life and Disability Insurance	$ 324	$ 330	$ 418	$ 334
Workers' Compensation	$ 344	$ 332	$ 398	$ 1,027
Operating Expenditures/Expenses	**$ 168,212**	**$ 102,833**	**$ 118,483**	**$ 116,232**
Professional Services	$ 56,053	$ -	$ -	$ -
Other Contractual Svcs	$ 1,425	$ 5,704	$ 4,200	$ 3,000
Travel and Per Diem	$ 8,338	$ 11,745	$ 7,000	$ 7,000
Communication Services	$ 1,539	$ 2,295	$ 4,300	$ 4,300
Freight & Postage Service	$ 324	$ 10	$ -	$ -
Rentals & Leases	$ -	$ 119	$ 3,000	$ 3,000
Insurance	$ 65,187	$ 67,894	$ 68,532	$ 81,000
Repairs & Maintenance Svc	$ 6,081	$ 1,957	$ 1,600	$ 2,500
Printing & Binding	$ 46	$ 276	$ 150	$ 150
Other Current Charges	$ 4,489	$ 1,258	$ 2,000	$ -
Operating Supplies	$ 21,692	$ 7,373	$ 11,400	$ 9,000
Fuel Charges	$ 26	$ 321	$ -	$ -
Books Publicatns Membrshp	$ 334	$ -	$ 13,301	$ 3,282
Training	$ 2,677	$ 3,881	$ 3,000	$ 3,000
Capital Outlay	**$ -**	**$ -**	**$ 5,000**	**$ -**
Machinery & Equipment	$ -	$ -	$ 5,000	$ -
Debt Service	**$ 3,015**	**$ 2,896**	**$ 2,107**	**$ 2,107**
Debt Service Principle	$ 2,107	$ 2,288	$ 2,107	$ 2,107
Debt Service Interest	$ 908	$ 609	$ -	$ -
Grand Total	**$ 477,523**	**$ 399,137**	**$ 517,802**	**$ 328,990**

1720 Facilities Maintenance

General Government - Logistics

Adjustments to this cost center include reducing operating expenses and removing a capital request for a truck.

Total Funded Employees

FY2024	FY2025	FY2026
14.5	13.5	12.5

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	**14.5**	**13.5**	**12.5**	**12.5**
Personnel - Expenses	$820,838	$909,466	$874,862	$874,862
Operating Expenses	$313,686	$251,415	$319,448	$270,828
Capital Outlay	$0	$55,000	$61,500	$1,500
Debt Service	$6,328	$5,267	$5,268	$5,268
Total	**$1,140,852**	**$1,221,148**	**$1,261,078**	**$1,152,458**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Electrician	3	3	0	0
Electrician I	0	0	1	1
Electrician II	0	0	2	2
Electrician Trainee	1	1	1	1
Electrician/Telephone Repairman	0	0	0	0
Facility Maintenance Manager	0.5	0.5	0.5	0.5
Foreman	2	2	2	1
Trades Worker I	1	0	0	0
Trades Worker II	3	1	1	1
Trades Worker III	4	5	5	5
Trades Worker III - HVAC	0	1	1	1

1720 Facilities Maintenance

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 742,151**	**$ 820,838**	**$ 909,466**	**$ 874,862**
Regular Salaries & Wages	$ 491,340	$ 551,423	$ 638,366	$ 587,681
Overtime	$ 10,687	$ 12,672	$ 8,000	$ 7,281
Special Pay	$ 15,030	$ 12,262	$ -	$ -
FICA Taxes	$ 37,643	$ 41,807	$ 48,836	$ 44,958
FRS Contributions	$ 10,932	$ 9,793	$ 10,190	$ 10,000
FMPTF Contributions	$ 39,146	$ 46,371	$ 54,258	$ 54,036
Health Insurance Expense	$ 117,463	$ 127,022	$ 128,000	$ 147,540
Dental Insurance Expense	$ 2,511	$ 2,821	$ 3,906	$ 4,153
Life and Disability Insurance	$ 1,035	$ 1,204	$ 1,410	$ 1,500
Workers' Compensation	$ 16,365	$ 15,462	$ 16,500	$ 17,713
Operating Expenditures/Expenses	**$ 231,904**	**$ 313,686**	**$ 251,415**	**$ 270,828**
Professional Services	$ -	$ -	$ -	$ -
Other Contractual Svcs	$ 41,144	$ 133,302	$ 54,463	$ 63,994
Travel and Per Diem	$ -	$ -	$ 2,500	$ 2,500
Communication Services	$ 18,706	$ 15,012	$ 16,755	$ 18,855
Utility Services	$ 16,883	$ 14,826	$ 17,250	$ 21,000
Rentals & Leases	$ 614	$ 961	$ 1,300	$ 1,300
Insurance	$ 41,473	$ 36,337	$ 42,944	$ 43,000
Repairs & Maintenance Svc	$ 24,410	$ 46,935	$ 45,000	$ 50,000
Printing & Binding	$ -	$ 46	$ 100	$ -
Other Current Charges	$ 245	$ -	$ 500	$ 500
Operating Supplies	$ 54,944	$ 31,961	$ 30,000	$ 30,000
Fuel Charges	$ 21,715	$ 21,678	$ 24,000	$ 22,000
Books Publicatns Membrshp	$ 11,659	$ 11,815	$ 12,103	$ 11,679
Training	$ 110	$ 815	$ 4,500	$ 6,000
Capital Outlay	**$ 103,693**	**$ -**	**$ 55,000**	**$ 1,500**
Machinery & Equipment	$ 103,693	$ -	$ 55,000	$ -
Intangible Assets	$ -	$ -	$ -	$ 1,500
Debt Service	**$ 6,175**	**$ 6,328**	**$ 5,267**	**$ 5,268**
Debt Service Principle	$ 5,267	$ 5,719	$ 5,267	$ 5,268
Debt Service Interest	$ 908	$ 609	$ -	$ -
Grand Total	**$ 1,083,922**	**$ 1,140,852**	**$ 1,221,148**	**$ 1,152,458**

2100 Police

Public Safety - Police

Adjustments to this cost center include unfunding five Police Officer I positions, reducing operating expenses and removing capital/debt requests for 15 vehicles and radios. Police pension expenses reflect a rate increase of 3.96%.

Total Funded Employees

FY2024	FY2025	FY2026
161	160	155

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	**161**	**160**	**160**	**155**
Personnel - Expenses	$13,892,719	$14,892,417	$15,781,936	$15,233,104
Operating Expenses	$2,736,763	$2,897,737	$3,210,350	$2,968,350
Capital Outlay	$1,115,337	$333,500	$117,000	$49,500
Debt Service	$1,031,572	$805,530	$1,255,864	$1,030,864
Total	**$18,776,391**	**$18,929,184**	**$20,365,150**	**$19,281,818**

2100 Police

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Accreditation & Compliance Manager	1	1	1	1
Accreditation Manager	1	1	1	1
Administrative Specialist	0	1	1	1
Assistant Communications Manager	1	1	1	1
Captain	5	3	4	4
Communications Center Manager	1	1	1	1
Communications Supervisor	4	4	4	4
Communications Training Officer	4	4	4	4
Corporals	11	10	15	9
Crime Analyst Manager	1	1	1	1
Crime Scene Manager	0	0	1	1
Crime Scene Technician	3	3	3	3
Custodian Property Evidence	1	0	0	0
Deputy Police Chief	2	2	1	1
Digital Evidence Forensic Analyst	0	0	1	1
Fleet Coordinator	1	1	1	1
Information Support Specialist	3	3	2	2
Lead Police Records Specialist	1	1	1	1
Lieutenant	4	6	6	6
Maintenance Worker II	0	0	1	1
Manager Fleet Coordinator	0	1	1	1
Media Specialist	1	0	0	0
Police Accounting and Grants Coordinator	1	0	0	0
Police Chief	1	1	1	1
Police Civilian Manager	1	1	1	1
Police Crime Analyst	3	3	3	3
Police Officer I	51	51	61	46
Police Officer II	22	22	22	22
Police Officer III	1	1	1	1
Police Programmer	1	1	1	1
Police Records Specialist I	2	2	3	2
Police Records Specialist II	2	2	1	1
Police Systems Administrator	1	1	1	1
Property and Evidence Coordinator	0	1	1	1
Records and Facilities Supervisor	1	1	1	1
Recruitment Coordinator	0	0	1	0
Reserve Officer - PT	2	2	6	2
Sergeant	12	12	14	12
Staff Assistant	3	3	3	3
Telecommunicator	12	12	16	12
Training/Compliance Manager	0	0	1	0

2100 Police

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 13,589,977**	**$ 13,892,719**	**$ 14,892,417**	**$ 15,233,104**
Regular Salaries & Wages	$ 7,788,112	$ 8,272,410	$ 9,468,759	$ 9,157,086
Overtime	$ 1,175,447	$ 791,592	$ 850,000	$ 727,728
Special Pay	$ 82,110	$ 88,531	$ 16,800	$ 12,000
SpcialPay-Wellness Incntv	$ -	$ 200	$ -	$ -
FICA Taxes	$ 662,703	$ 669,516	$ 724,361	$ 700,520
FRS Contributions	$ 2,677	$ -	$ 10,446	$ -
FMPTF Contributions	$ 165,371	$ 171,241	$ 214,152	$ 235,391
Police Pension Contribut	$ 2,097,581	$ 2,230,895	$ 1,891,880	$ 2,466,553
Health Insurance Expense	$ 1,426,949	$ 1,473,196	$ 1,500,000	$ 1,664,150
Dental Insurance Expense	$ 29,560	$ 35,413	$ 48,207	$ 46,836
Life and Disability Insurance	$ 14,844	$ 15,364	$ 17,837	$ 21,376
Workers' Compensation	$ 141,047	$ 136,421	$ 149,976	$ 201,464
Unemployment Compensation	$ 3,575	$ 7,940	$ -	$ -
Operating Expenditures/Expenses	**$ 2,813,359**	**$ 2,736,763**	**$ 2,897,737**	**$ 2,968,350**
Professional Services	$ 90,106	$ 82,052	$ 100,125	$ 25,000
Other Contractual Svcs	$ 400,074	$ 431,033	$ 504,200	$ 404,000
Investigations	$ 10,012	$ 13,800	$ 11,000	$ 11,000
Travel and Per Diem	$ 33,254	$ 43,007	$ 40,000	$ 40,000
Communication Services	$ 188,873	$ 188,643	$ 214,080	$ 214,200
Freight & Postage Service	$ 3,971	$ 3,578	$ -	$ 3,000
Utility Services	$ 72,380	$ 68,887	$ 80,000	$ 80,000
Rentals & Leases	$ 5,193	$ 1,001	$ 9,800	$ 116,500
Insurance	$ 381,658	$ 404,053	$ 464,832	$ 765,000
Repairs & Maintenance Svc	$ 591,208	$ 371,287	$ 416,200	$ 384,000
Printing & Binding	$ 3,721	$ 1,641	$ 3,500	$ 2,850
Promotional Activities	$ 9,884	$ 16,402	$ 15,500	$ 10,000
Other Current Charges	$ 7,403	$ 6,409	$ 7,000	$ 6,500
Operating Supplies	$ 538,009	$ 606,640	$ 390,000	$ 368,000
Fuel Charges	$ 359,411	$ 330,305	$ 370,000	$ 370,000
Books Publicatns Membrshp	$ 33,626	$ 95,713	$ 186,500	$ 138,300
Training	$ 84,576	$ 72,312	$ 85,000	$ 30,000
Capital Outlay	**$ 2,041,021**	**$ 1,115,337**	**$ 333,500**	**$ 49,500**
Machinery & Equipment	$ 2,031,111	$ 1,037,763	$ 333,500	$ -
Intangible Assets	$ -	$ -	$ -	$ 49,500
Buildings	$ 9,910	$ 77,574	$ -	$ -
Debt Service	**$ 835,433**	**$ 1,031,572**	**$ 805,530**	**$ 1,030,864**
Debt Service Principle	$ 694,212	$ 761,750	$ 794,015	$ 1,023,729
Debt Service Principle - Leases	$ 3,969	$ 115,046	$ -	$ -
Debt Service Principle - SBITAs	$ 33,970	$ 39,880	$ -	$ -
Debt Service Interest	$ 101,792	$ 111,395	$ 11,515	$ 7,135
Debt Service Interest - Leases	$ 190	$ 2,430	$ -	$ -
Debt Service Interest - SBITAs	$ 1,300	$ 1,071	$ -	$ -
Grand Total	**$ 19,279,790**	**$ 18,776,391**	**$ 18,929,184**	**$ 19,281,818**

2200 Fire

Public Safety - Fire

Adjustments to this cost center include unfunding three Firefighters, reducing operating expenses and removing all capital requests for equipment and building improvements. Fire pension expenses reflect a rate increase of 0.63%.

Total Funded Employees

FY2024	FY2025	FY2026
86	86	83

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	**86**	**86**	**86**	**83**
Personnel - Expenses	$11,493,168	$11,773,584	$12,607,284	$10,275,289
Operating Expenses	$1,526,326	$1,572,426	$1,565,291	$1,483,067
Capital Outlay	$2,413,395	$79,500	$359,900	$10,900
Debt Service	$592,316	$592,460	$595,010	$415,687
Total	**$16,025,205**	**$14,017,970**	**$15,127,485**	**$12,184,943**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Accreditation and Compliance Manager	1	1	1	1
Administrative Assistant	1	1	1	1
Assistant Fire Chief	1	1	1	1
Battalion Chief	3	3	3	3
Fire Chief	1	1	1	1
Fire Engineer	18	18	18	18
Fire Inspector	1	1	1	1
Fire Prevention Captain	0	0	1	0
Fire Prevention Chief	1	1	1	1
Fire Prevention Lieutenant	1	1	1	1
Fire Records Specialist/Public Educator	1	0	1	0
Firefighter	34	36	41	33
Firefighter (Grant Funded)	2	0	0	0
Maintenance Worker III	1	1	1	1
Shift Lieutenant	13	13	13	13
Station Captain	5	5	5	5
Supply & Maintenance Technician	0	1	1	1
Supply/Maintenance Captain	1	1	1	1
Training Chief	1	1	1	1

2200 Fire

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 11,141,582**	**$ 11,493,168**	**$ 11,773,584**	**$ 10,275,289**
Regular Salaries & Wages	$ 5,519,732	$ 5,838,974	$ 6,188,773	$ 6,055,153
Overtime	$ 369,783	$ 370,083	$ 350,000	$ 427,414
Special Pay	$ 54,951	$ 90,111	$ 39,750	$ 129,750
FICA Taxes	$ 425,387	$ 452,177	$ 473,442	$ 463,221
FMPTF Contributions	$ 16,010	$ 17,967	$ 22,325	$ 18,982
Fire Pension Contribution	$ 3,446,076	$ 3,376,918	$ 3,319,226	$ 1,760,750
Health Insurance Expense	$ 1,053,714	$ 1,096,751	$ 1,100,000	$ 1,122,055
Dental Insurance Expense	$ 20,146	$ 23,583	$ 29,190	$ 26,906
Life and Disability Insurance	$ 10,099	$ 10,169	$ 10,879	$ 12,865
Workers' Compensation	$ 225,685	$ 216,435	$ 239,998	$ 258,193
Operating Expenditures/Expenses	**$ 1,354,353**	**$ 1,526,326**	**$ 1,572,426**	**$ 1,483,067**
Professional Services	$ 46,295	$ 49,270	$ 54,222	$ 54,492
Other Contractual Svcs	$ 232,603	$ 257,672	$ 274,890	$ 279,940
Travel and Per Diem	$ 23,017	$ 22,439	$ 25,000	$ 20,000
Communication Services	$ 27,814	$ 26,808	$ 32,000	$ 28,620
Freight & Postage Service	$ 422	$ 175	$ -	$ 300
Utility Services	$ 105,476	$ 96,727	$ 115,500	$ 105,000
Rentals & Leases	$ 7,343	$ 462	$ 10,680	$ 7,500
Insurance	$ 262,178	$ 264,232	$ 307,074	$ 285,000
Repairs & Maintenance Svc	$ 229,617	$ 355,731	$ 229,325	$ 230,300
Printing & Binding	$ 92	$ 246	$ 500	$ 600
Promotional Activities	$ 4,998	$ 4,565	$ 7,200	$ 8,200
Other Current Charges	$ 234	$ 789	$ 1,165	$ 1,015
Operating Supplies	$ 294,198	$ 299,125	$ 350,000	$ 284,380
Fuel Charges	$ 54,604	$ 72,124	$ 60,000	$ 60,000
Books Publicatns Membrshp	$ 22,556	$ 45,914	$ 55,670	$ 68,320
Training	$ 42,905	$ 30,049	$ 49,200	$ 49,400
Capital Outlay	**$ 170,121**	**$ 2,413,395**	**$ 79,500**	**$ 10,900**
Machinery & Equipment	$ 164,699	$ 2,404,195	$ 7,000	$ -
Intangible Assets	$ -	$ -	$ -	$ 10,900
Buildings	$ -	$ -	$ 12,500	$ -
Improv Other Than Buildgs	$ -	$ 9,200	$ 60,000	$ -
Leases - Capital Outlay	$ 5,422	$ -	$ -	$ -
Debt Service	**$ 591,635**	**$ 592,316**	**$ 592,460**	**$ 415,687**
Debt Service Principle	$ 520,932	$ 536,806	$ 549,784	$ 389,267
Debt Service Principle - Leases	$ 682	$ 1,329	$ -	$ -
Debt Service Interest	$ 69,953	$ 54,079	$ 42,676	$ 26,420
Debt Service Interest - Leases	$ 68	$ 102	$ -	$ -
Grand Total	**$ 13,257,691**	**$ 16,025,205**	**$ 14,017,970**	**$ 12,184,943**

4110 Street Maintenance

Transportation - Public Works

In FY25 the allocation of the Sr. Manager Enviro Services/Streets position was distributed between the funds it services. Other adjustments to this cost center include not funding personnel requests for four positions, reducing operating expenses and removing a capital/debt requests for equipment.

Total Funded Employees

FY2024	FY2025	FY2026
25	27	27.215

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	**25**	**27**	**31.215**	**27.215**
Personnel - Expenses	$1,587,786	$1,684,600	$2,115,460	$1,811,288
Operating Expenses	$1,872,743	$2,413,663	$2,117,693	$2,078,943
Capital Outlay	$787,712	$0	$567,776	$10,651
Debt Service	$7,416	$7,000	$200,592	$90,885
Total	**$4,255,658**	**$4,105,263**	**$5,001,521**	**$3,991,767**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Administrative Assistant	1	1	1	1
Crew Leader	2	3	3	3
Equipment Operator I	1	1	10	1
Equipment Operator II	1	1	2	2
Equipment Operator III	1	1	1	1
Foreman	3	3	3	3
Maintenance of Traffic Technician	1	0	0	0
Maintenance Superintendent	1	1	1	1
Maintenance Worker II	6	7	12	6
Maintenance Worker III	4	5	6	5
Mechanic II	0	0	0.5	0
Senior Manager Enviro Svc/Street	0	0	0.215	0.215
Trades Worker I	1	1	1	1
Trades Worker II	2	2	2	2
Trades Worker III	1	1	1	1

4110 Street Maintenance

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 1,088,202**	**$ 1,587,786**	**$ 1,684,600**	**$ 1,811,288**
Regular Salaries & Wages	$ 718,263	$ 1,040,462	$ 1,160,441	$ 1,171,988
Overtime	$ 37,657	$ 39,713	$ 25,000	$ 45,420
Special Pay	$ 6,179	$ 33,789	$ 3,600	$ 774
SpcialPay-Wellness Incntv	$ -	$ 50	$ -	$ -
FICA Taxes	$ 54,203	$ 80,415	$ 89,051	$ 89,717
Sr. Manag Supp Retire	$ -	$ -	$ -	$ 165
FMPTF Contributions	$ 62,916	$ 98,706	$ 116,045	$ 117,201
Health Insurance Expense	$ 151,207	$ 234,955	$ 224,829	$ 280,647
Dental Insurance Expense	$ 3,620	$ 6,345	$ 8,823	$ 8,637
Life and Disability Insurance	$ 1,553	$ 2,375	$ 2,825	$ 3,277
Workers' Compensation	$ 52,604	$ 50,976	$ 53,986	$ 93,462
Operating Expenditures/Expenses	**$ 2,346,632**	**$ 1,872,743**	**$ 2,413,663**	**$ 2,078,943**
Other Contractual Svcs	$ 505,567	$ 361,367	$ 400,000	$ 349,988
Travel and Per Diem	$ 1,230	$ 1,235	$ 1,500	$ 4,000
Communication Services	$ 9,276	$ 10,392	$ 11,000	$ 11,100
Freight & Postage Service	$ -	$ -	$ -	$ 400
Utility Services	$ 862,461	$ 838,193	$ 800,000	$ 848,000
Rentals & Leases	$ 10,355	$ 5,938	$ 18,000	$ 94,030
Insurance	$ 67,611	$ 86,975	$ 91,162	$ 67,000
Repairs & Maintenance Svc	$ 536,078	$ 242,032	$ 395,300	$ 295,000
Printing & Binding	$ -	$ 92	$ 100	$ 250
Promotional Activities	$ 292	$ 106	$ 200	$ -
Other Current Charges	$ 116	$ 996	$ 250	$ 500
Operating Supplies	$ 197,584	$ 125,470	$ 120,000	$ 112,975
Fuel Charges	$ 59,359	$ 52,623	$ 71,250	$ 70,000
Road Materials & Supplies	$ 83,644	$ 134,699	$ 490,000	$ 219,500
Books Publicatns Membrshp	$ 11,659	$ 11,815	$ 10,901	$ 350
Training	$ 1,399	$ 810	$ 4,000	$ 5,850
Capital Outlay	**$ 993,930**	**$ 787,712**	**$ -**	**$ 10,651**
Machinery & Equipment	$ 916,483	$ 264,941	$ -	$ -
Construction In Progress	$ 8,623	$ 2,340	$ -	$ -
Intangible Assets	$ -	$ -	$ -	$ 10,651
Improv Other Than Buildgs	$ 68,824	$ 520,432	$ -	$ -
Debt Service	**$ 12,217**	**$ 7,416**	**$ 7,000**	**$ 90,885**
Debt Service Principle	$ 10,885	$ 6,100	$ 7,000	$ 90,885
Debt Service Principle - Leases	$ 396	$ 674	$ -	$ -
Debt Service Interest	$ 908	$ 609	$ -	$ -
Debt Service Interest - Leases	$ 29	$ 34	$ -	$ -
Grand Total	**$ 4,440,981**	**$ 4,255,658**	**$ 4,105,263**	**$ 3,991,767**

4120 Street Drainage

Transportation - Public Works

In FY25 the allocation of the Sr. Manager Enviro Services/Streets position was distributed between the funds it services. Other adjustments to this cost center include not funding personnel requests for three positions, reducing operating expenses and removing a capital/debt requests for equipment.

Total Funded Employees

FY2024	FY2025	FY2026
13	12	12.215

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	**13**	**12**	**15.215**	**12.215**
Personnel - Expenses	$797,110	$925,529	$1,162,058	$952,617
Operating Expenses	$670,134	$708,900	$602,496	$555,746
Capital Outlay	$299,753	$15,000	$1,153,131	$10,651
Debt Service	$5,891	$6,700	$239,554	$10,534
Total	**$1,772,889**	**$1,656,129**	**$3,157,239**	**$1,529,548**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Assistant Superintendent Streets and Drainage	1	1	1	1
Crew Leader	1	1	1	1
Equipment Operator I	0	0	3	0
Equipment Operator II	2	2	6	1
Equipment Operator III	5	4	5	4
Foreman	2	2	2	2
Maintenance Worker I	0	0	0	0
Maintenance Worker II	0	0	3	1
Maintenance Worker III	2	2	3	2
Mechanic II	0	0	0.5	0
Senior Manager Enviro Svc/Street	0	0	0.215	0.215
Trades Worker II	0	0	1	0

4120 Street Drainage

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 785,539**	**$ 797,110**	**$ 925,529**	**$ 952,617**
Regular Salaries & Wages	$ 468,456	$ 490,416	$ 596,492	$ 584,560
Overtime	$ 53,566	$ 39,339	$ 40,000	$ 55,896
Special Pay	$ 19,044	$ 7,764	$ -	$ 774
FICA Taxes	$ 39,973	$ 38,596	$ 45,633	$ 44,780
Sr. Manag Supp Retire	$ -	$ -	$ -	$ 165
FRS Contributions	$ 17,284	$ 15,219	$ 14,188	$ 13,919
FMPTF Contributions	$ 37,218	$ 41,199	$ 52,936	$ 51,870
Health Insurance Expense	$ 96,060	$ 112,488	$ 119,964	$ 147,423
Dental Insurance Expense	$ 2,318	$ 2,655	$ 4,069	$ 3,987
Life and Disability Insurance	$ 946	$ 941	$ 1,252	$ 1,467
Workers' Compensation	$ 50,634	$ 48,493	$ 50,995	$ 47,776
Unemployment Compensation	$ 40	$ -	$ -	$ -
Operating Expenditures/Expenses	**$ 793,944**	**$ 670,134**	**$ 708,900**	**$ 555,746**
Professional Services	$ -	$ 545	$ -	$ -
Other Contractual Svcs	$ 207,702	$ 129,703	$ 230,000	$ 160,188
Travel and Per Diem	$ -	$ -	$ 2,000	$ 2,000
Communication Services	$ 4,658	$ 5,950	$ 6,730	$ 6,508
Freight & Postage Service	$ 25	$ -	$ -	$ 100
Utility Services	$ 7,858	$ 12,810	$ 13,000	$ 17,000
Rentals & Leases	$ 24,883	$ 16,098	$ 25,000	$ 14,350
Insurance	$ 47,547	$ 56,911	$ 51,069	$ 37,000
Repairs & Maintenance Svc	$ 272,965	$ 243,421	$ 178,300	$ 140,000
Printing & Binding	$ 216	$ 46	$ 100	$ 100
Promotional Activities	$ 292	$ 106	$ 200	$ -
Other Current Charges	$ 546	$ 379	$ 350	$ 500
Operating Supplies	$ 114,971	$ 73,500	$ 65,000	$ 62,800
Fuel Charges	$ 43,800	$ 52,850	$ 68,250	$ 55,000
Road Materials & Supplies	$ 55,784	$ 64,391	$ 55,000	$ 55,000
Books Publicatns Membrshp	$ 11,659	$ 12,002	$ 10,901	$ 350
Training	$ 1,039	$ 1,420	$ 3,000	$ 4,850
Capital Outlay	**$ 648,076**	**$ 299,753**	**$ 15,000**	**$ 10,651**
Machinery & Equipment	$ 506,176	$ 287,456	$ 15,000	$ -
Construction In Progress	$ 131,386	$ -	$ -	$ -
Intangible Assets	$ -	$ -	$ -	$ 10,651
Land	$ 10,514	$ -	$ -	$ -
Improv Other Than Buildgs	$ -	$ 12,297	$ -	$ -
Debt Service	**$ 11,866**	**$ 5,891**	**$ 6,700**	**$ 10,534**
Debt Service Principle	$ 10,534	$ 4,575	$ 6,700	$ 10,534
Debt Service Principle - Leases	$ 396	$ 674	$ -	$ -
Debt Service Interest	$ 908	$ 609	$ -	$ -
Debt Service Interest - Leases	$ 29	$ 34	$ -	$ -
Grand Total	**$ 2,239,425**	**$ 1,772,889**	**$ 1,656,129**	**$ 1,529,548**

4130 Street Signs and Markings

Transportation - Logistics

Adjustments to this cost center include reducing operating expenses and removing a capital request for a storage shed.

Total Funded Employees

FY2024	FY2025	FY2026
5	5	5

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	**5**	**5**	**5**	**5**
Personnel - Expenses	$301,256	$327,912	$339,978	$339,978
Operating Expenses	$194,714	$254,970	$339,371	$255,424
Capital Outlay	$0	$55,000	$15,500	$0
Debt Service	$8,234	$2,457	$2,458	$2,458
Total	**$504,204**	**$640,339**	**$697,307**	**$597,860**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Foreman	1	1	1	1
Sign and Marking Specialist I	1	1	1	1
Sign and Marking Specialist II	2	2	2	2
Signs and Markings Designer	1	1	1	1

4130 Street Signs and Markings

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 308,840**	**$ 301,256**	**$ 327,912**	**$ 339,978**
Regular Salaries & Wages	$ 187,554	$ 180,758	$ 213,931	$ 217,209
Overtime	$ 8,100	$ 3,475	$ 3,500	$ 4,829
Special Pay	$ 813	$ 15,473	$ -	$ -
SpcialPay-Wellness Incntv	$ -	$ 50	$ -	$ -
FICA Taxes	$ 13,584	$ 14,179	$ 16,367	$ 16,617
FMPTF Contributions	$ 19,133	$ 16,556	$ 21,394	$ 21,721
Health Insurance Expense	$ 58,603	$ 50,544	$ 50,000	$ 68,028
Dental Insurance Expense	$ 1,143	$ 1,111	$ 1,698	$ 1,661
Life and Disability Insurance	$ 468	$ 394	$ 522	$ 600
Workers' Compensation	$ 19,441	$ 18,718	$ 20,499	$ 9,313
Operating Expenditures/Expenses	**$ 183,755**	**$ 194,714**	**$ 254,970**	**$ 255,424**
Professional Services	$ -	$ -	$ -	$ -
Other Contractual Svcs	$ 18,291	$ 14,316	$ 30,000	$ 30,000
Travel and Per Diem	$ -	$ -	$ 1,500	$ 1,500
Communication Services	$ 3,709	$ 3,958	$ 4,900	$ 4,900
Freight & Postage Service	$ -	$ -	$ -	$ 100
Utility Services	$ 21,617	$ 21,899	$ 22,600	$ 25,000
Rentals & Leases	$ -	$ -	$ 350	$ -
Insurance	$ 8,836	$ 10,897	$ 13,360	$ 12,000
Repairs & Maintenance Svc	$ 6,816	$ 6,747	$ 11,600	$ 11,600
Printing & Binding	$ -	$ 46	$ 100	$ -
Other Current Charges	$ 126	$ -	$ -	$ -
Operating Supplies	$ 39,948	$ 50,585	$ 55,000	$ 56,425
Fuel Charges	$ 7,108	$ 6,826	$ 9,000	$ 7,500
Road Materials & Supplies	$ 63,481	$ 62,490	$ 90,000	$ 90,000
Books Publicatns Membrshp	$ 13,277	$ 12,635	$ 11,560	$ 11,399
Training	$ 545	$ 4,315	$ 5,000	$ 5,000
Capital Outlay	**$ 58,827**	**$ -**	**$ 55,000**	**$ -**
Machinery & Equipment	$ 58,827	$ -	$ 55,000	$ -
Improv Other Than Buildgs	$ -	$ -	$ -	$ -
Debt Service	**$ 3,366**	**$ 8,234**	**$ 2,457**	**$ 2,458**
Debt Service Principle	$ 2,458	$ 7,625	$ 2,457	$ 2,458
Debt Service Interest	$ 908	$ 609	$ -	$ -
Grand Total	**$ 554,787**	**$ 504,204**	**$ 640,339**	**$ 597,860**

4140 Street Sweeping

Transportation - Public Works

Adjustments to this cost center include reducing operating expenses and removing a capital requests for two street sweepers.

Total Funded Employees

FY2024	FY2025	FY2026
1	1	1

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	**1**	**1**	**1**	**1**
Personnel - Expenses	$60,069	$63,005	$70,170	$70,444
Operating Expenses	$81,921	$122,207	$149,235	$143,270
Capital Outlay	$0	$0	$569,000	$0
Total	**$141,990**	**$185,212**	**$788,405**	**$213,714**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Equipment Operator II	1	1	1	1

4140 Street Sweeping

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ -**	**$ 60,069**	**$ 63,005**	**$ 70,444**
Regular Salaries & Wages	$ -	$ 39,570	$ 43,551	$ 44,013
Overtime	$ -	$ 73	$ 150	$ 274
FICA Taxes	$ -	$ 2,661	$ 3,332	$ 3,367
FMPTF Contributions	$ -	$ 3,964	$ 4,355	$ 4,402
Health Insurance Expense	$ -	$ 13,426	$ 10,172	$ 14,290
Dental Insurance Expense	$ -	$ 277	$ 340	$ 333
Life and Disability Insurance	$ -	$ 98	$ 105	$ 120
Workers' Compensation	$ -	$ -	$ 999	$ 3,645
Operating Expenditures/Expenses	**$ -**	**$ 81,921**	**$ 122,207**	**$ 143,270**
Professional Services	$ -	$ -	$ 13,750	$ 23,000
Other Contractual Svcs	$ -	$ 28,566	$ 57,035	$ 49,470
Rentals & Leases	$ -	$ 483	$ 11,200	$ 6,200
Insurance	$ -	$ 4,249	$ 4,222	$ 3,000
Repairs & Maintenance Svc	$ -	$ 38,211	$ 20,000	$ 35,000
Operating Supplies	$ -	$ 490	$ 1,000	$ 1,600
Fuel Charges	$ -	$ 9,922	$ 15,000	$ 25,000
Capital Outlay	**$ -**	**$ -**	**$ -**	**$ -**
Machinery & Equipment	$ -	$ -	$ -	$ -
Grand Total	**$ -**	**$ 141,990**	**$ 185,212**	**$ 213,714**

7200 Parks, Culture and Recreation

Cultural/Recreational - Parks Culture and Recreation

Expenses include those for the MLK Rec Center. The PCR Deputy Director has been replaced by the MLK Center Manager. Other adjustments to this cost center include not funding personnel requests for 11 positions, reducing operating expenses, and removing capital requests for equipment, vehicles, and building improvements.

Total Funded Employees

FY2024	FY2025	FY2026
40	41	42

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	**40**	**41**	**53**	**42**
Personnel - Expenses	$2,225,596	$2,594,521	$3,630,478	$2,900,468
Operating Expenses	$2,294,077	$2,020,975	$3,230,019	$2,832,217
Capital Outlay	$596,277	$301,901	$528,200	$0
Debt Service	$6,048	$0	$0	$0
Total	**$5,121,998**	**$4,917,397**	**$7,388,697**	**$5,732,685**

7200 Parks, Culture and Recreation

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Administrative Technician	0	3	3	3
Adminsitrative Specialist	1	0	0	0
Arts and History Coordinator	1	1	1	1
Assistant Superintendent	1	1	1	1
Athletic Program Supervisor	0	1	1	1
Crew Leader	5	4	5	5
Customer Service Representative	1	0	0	0
Director Leisure Services	1	1	1	1
Equipment Operator I	1	1	2	0
Equipment Operator II	2	2	2	2
Foreman	1	1	4	1
Grant Administrator - PT	0	1	0	0
Maintenance Worker II	7	6	7	7
Maintenance Worker III	9	8	8	8
Manager - MLK Recreation Center	0	0	1	1
Media & Permitting Specialist	0	0	1	1
Media Specialist	1	0	0	0
Project Manager	0	1	1	1
QOL Deputy Director	1	1	1	0
Recreation Assistant I	0	0	2	0
Recreation Athletics Coordinator	0	0	1	0
Recreation Program Coordinator	0	1	1	1
Recreation Program Specialist	1	0	0	0
Recreation Program Supervisor	1	0	0	0
Recreation Worker	1	0	4	0
Recreation Worker II	1	0	0	0
Recreation Worker II - PT	1	0	0	0
School Guard Crossing - PT	1	1	1	1
Senior Manager Quality of Life	0	0	1	0
Special Events and Budget Admin	0	1	1	1
Superintendent - Quality of Life	1	1	1	1
Trades Worker I	0	0	1	0
Trades Worker II	0	0	1	0
Trades Worker III	1	5	5	5

7200 Parks, Culture and Recreation

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 2,023,892**	**$ 2,225,596**	**$ 2,594,521**	**$ 2,900,468**
Regular Salaries & Wages	$ 1,351,925	$ 1,436,354	$ 1,833,120	$ 1,945,674
Overtime	$ 100,460	$ 138,915	$ 75,000	$ 132,947
Special Pay	$ 28,592	$ 21,515	$ 3,600	$ 3,600
SpcialPay-Wellness Incntv	$ -	$ 100	$ -	$ -
FICA Taxes	$ 109,526	$ 117,059	$ 140,510	$ 149,120
Sr. Manag Supp Retire	$ 1,624	$ 10,568	$ 7,364	$ 1,260
FRS Contributions	$ 7,967	$ 10,054	$ 9,518	$ 9,339
FMPTF Contributions	$ 118,373	$ 130,028	$ 168,505	$ 172,921
Health Insurance Expense	$ 266,785	$ 314,843	$ 309,829	$ 419,815
Dental Insurance Expense	$ 6,198	$ 8,036	$ 12,219	$ 12,622
Life and Disability Insurance	$ 2,643	$ 2,920	$ 3,860	$ 4,680
Workers' Compensation	$ 29,799	$ 28,603	$ 30,996	$ 48,489
Unemployment Compensation	$ -	$ 6,600	$ -	$ -
Operating Expenditures/Expenses	**$ 2,161,333**	**$ 2,294,077**	**$ 2,020,975**	**$ 2,832,217**
Professional Services	$ 4,125	$ 34,729	$ 10,000	$ 12,861
Other Contractual Svcs	$ 472,901	$ 563,356	$ 450,000	$ 636,620
Travel and Per Diem	$ 4,474	$ 1,353	$ 8,800	$ 8,800
Communication Services	$ 41,263	$ 33,774	$ 47,745	$ 105,640
Freight & Postage Service	$ 382	$ 56	$ -	$ 200
Utility Services	$ 456,401	$ 563,281	$ 450,000	$ 690,000
Rentals & Leases	$ 60,741	$ 83,787	$ 15,000	$ 50,050
Insurance	$ 236,961	$ 323,426	$ 318,700	$ 590,000
Repairs & Maintenance Svc	$ 222,308	$ 206,407	$ 220,000	$ 215,398
Printing & Binding	$ 1,399	$ 1,267	$ 1,500	$ 1,500
Promotional Activities	$ 94,605	$ 52,791	$ 90,000	$ 98,500
Other Current Charges	$ 1,115	$ 920	$ 3,000	$ 3,000
Operating Supplies	$ 477,644	$ 345,332	$ 325,000	$ 346,720
Fuel Charges	$ 53,882	$ 59,978	$ 57,600	$ 45,000
Books Publicatns Membrshp	$ 21,251	$ 18,610	$ 13,630	$ 16,928
Training	$ 11,882	$ 5,010	$ 10,000	$ 11,000
Capital Outlay	**$ 607,545**	**$ 596,277**	**$ 301,901**	**$ -**
Machinery & Equipment	$ 341,735	$ 429,601	$ 61,901	$ -
Construction In Progress	$ 92,012	$ 85,381	$ -	$ -
Improv Other Than Buildgs	$ 165,798	$ 81,294	$ 240,000	$ -
Leases - Capital Outlay	$ 8,001	$ -	$ -	$ -
Debt Service	**$ 12,243**	**$ 6,048**	**$ -**	**$ -**
Debt Service Principle - Leases	$ 11,613	$ 5,813	$ -	$ -
Debt Service Interest - Leases	$ 630	$ 236	$ -	$ -
Grand Total	**$ 4,805,014**	**$ 5,121,998**	**$ 4,917,397**	**$ 5,732,685**

8110 City Hall

General Government - Logistics

Adjustments to this cost center include reducing operating expenses and removing a capital requests for a golf cart and keypad replacement.

Total Funded Employees

FY2024	FY2025	FY2026
1	2	2

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	**1**	**2**	**2**	**2**
Personnel - Expenses	$71,495	$114,291	$134,944	$134,946
Operating Expenses	$604,081	$632,254	$846,276	$668,200
Capital Outlay	$7,935	$25,000	$87,060	$0
Debt Service	$5,661	$0	$0	$0
Total	**$689,172**	**$771,545**	**$1,068,280**	**$803,146**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Ambassador - City Hall	0	1	1	1
Maintenance Worker II	1	1	1	1

8110 City Hall

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 43,702**	**$ 71,495**	**$ 114,291**	**$ 134,946**
Regular Salaries & Wages	$ 31,940	$ 49,551	$ 77,825	$ 84,994
Overtime	$ 1,103	$ 1,611	$ 1,000	$ -
Special Pay	$ -	$ 208	$ -	$ -
FICA Taxes	$ 2,469	$ 3,800	$ 5,954	$ 6,503
FMPTF Contributions	$ 2,012	$ 4,187	$ 7,783	$ 8,500
Health Insurance Expense	$ 5,960	$ 11,690	$ 20,343	$ 30,157
Dental Insurance Expense	$ 152	$ 330	$ 679	$ 665
Life and Disability Insurance	$ 64	$ 117	$ 209	$ 240
Workers' Compensation	$ 1	$ -	$ 499	$ 3,887
Operating Expenditures/Expenses	**$ 668,838**	**$ 604,081**	**$ 632,254**	**$ 668,200**
Professional Services	$ -	$ -	$ -	$ 5,000
Other Contractual Svcs	$ 183,166	$ 113,058	$ 115,587	$ 110,000
Communication Services	$ 75,134	$ 84,714	$ 100,000	$ 125,000
Freight & Postage Service	$ (1,166)	$ 50,976	$ 60,880	$ 30,000
Utility Services	$ 152,748	$ 141,233	$ 140,000	$ 130,000
Rentals & Leases	$ 341	$ 3,515	$ 13,000	$ 15,000
Insurance	$ 75,591	$ 72,015	$ 64,787	$ 135,000
Repairs & Maintenance Svc	$ 68,468	$ 59,282	$ 45,000	$ 45,000
Printing & Binding	$ 170	$ -	$ -	$ -
Promotional Activities	$ 189	$ 449	$ 3,000	$ 3,000
Other Current Charges	$ 168	$ 75	$ -	$ -
Operating Supplies	$ 114,030	$ 77,643	$ 90,000	$ 70,000
Fuel Charges	$ -	$ -	$ -	$ 200
Books Publicatns Membrshp	$ -	$ 900	$ -	$ -
Training	$ -	$ 220	$ -	$ -
Capital Outlay	**$ -**	**$ 7,935**	**$ 25,000**	**$ -**
Machinery & Equipment	$ -	$ 7,935	$ 25,000	$ -
Debt Service	**$ 5,661**	**$ 5,661**	**$ -**	**$ -**
Debt Service Principle - Leases	$ 5,604	$ 5,631	$ -	$ -
Debt Service Interest - Leases	$ 57	$ 30	$ -	$ -
Grand Total	**$ 718,201**	**$ 689,172**	**$ 771,545**	**$ 803,146**

8181 Housing General Administration

Economic Environment - Housing and Community Services

Total Funded Employees

FY2024	FY2025	FY2026
2	1	1

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	**2**	**1**	**1**	**1**
Personnel - Expenses	$193,036	$187,861	$177,362	$177,362
Operating Expenses	$4,027	$0	$4,000	$4,000
Total	**$197,063**	**$187,861**	**$181,362**	**$181,362**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
CDBG Deputy Director	1	0	0	0
Director CDBG/SHIP	1	1	1	1

8181 Housing General Administration

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 1**	**$ 193,036**	**$ 187,861**	**$ 177,362**
Regular Salaries & Wages	$ -	$ 140,700	$ 145,196	$ 142,438
Special Pay	$ -	$ 13,666	$ 5,200	$ 4,800
SpcialPay-Wellness Incntv	$ -	$ 50	$ -	$ -
FICA Taxes	$ -	$ 10,725	$ 11,505	$ 11,264
Sr. Manag Supp Retire	$ -	$ 13,955	$ 10,498	$ 940
FMPTF Contributions	$ -	$ 13,549	$ 14,519	$ 14,244
Dental Insurance Expense	$ -	$ 288	$ 340	$ 332
Life and Disability Insurance	$ -	$ 102	$ 104	$ 120
Workers' Compensation	$ 1	$ -	$ 499	$ 3,224
Operating Expenditures/Expenses	**$ 7,253**	**$ 4,027**	**$ -**	**$ 4,000**
Accounting & Auditing	$ 5,302	$ -	$ -	$ -
Insurance	$ -	$ 928	$ -	$ 4,000
Repairs & Maintenance Svc	$ 1,952	$ 3,054	$ -	$ -
Printing & Binding	$ -	$ 46	$ -	$ -
Grand Total	**$ 7,255**	**$ 197,063**	**$ 187,861**	**$ 181,362**

8520 Business Recruitment

Economic Environment - Economic Development

Adjustments to this cost center include unfunding the Economic Development Director and reducing operating expenses.

Total Funded Employees

FY2024	FY2025	FY2026
3	3	2.5

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	**3**	**3**	**3**	**2.5**
Personnel - Expenses	$251,164	$255,130	$233,065	$158,896
Operating Expenses	$62,813	$156,027	$262,480	$168,530
Capital Outlay	$5,375	$0	$0	$0
Debt Service	$1,151	$0	$0	$0
Total	**$320,503**	**$411,157**	**$495,545**	**$327,426**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Administrative Assistant	0.5	0.5	0	0
Administrative Technician	0	0	0.5	0.5
Business Services Manager	1	1	0	0
Business Services Navigator	0	0	1	1
Business Services Specialist I	0	0	0	0
Business Services Specialist II	1	1	0	0
Business Services Technician	0	0	1	1
Director Economic Dev/CRA	0.5	0.5	0	0
Economic Development Intern	0	0	1	0

8520 Business Recruitment

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 258,318**	**$ 251,164**	**$ 255,130**	**$ 158,896**
Regular Salaries & Wages	$ 183,379	$ 175,964	$ 180,594	$ 117,055
Overtime	$ 111	$ 168	$ 300	$ 473
Special Pay	$ 15,885	$ 8,103	$ 5,850	$ 3,600
FICA Taxes	$ 14,613	$ 13,642	$ 14,264	$ 9,231
Sr. Manag Supp Retire	$ 982	$ 5,508	$ 4,023	$ 0
FMPTF Contributions	$ 15,724	$ 15,640	$ 16,026	$ 11,706
Health Insurance Expense	$ 26,717	$ 30,971	$ 31,741	$ 15,858
Dental Insurance Expense	$ 641	$ 862	$ 1,019	$ 499
Life and Disability Insurance	$ 261	$ 306	$ 314	$ 300
Workers' Compensation	$ 5	$ -	$ 998	$ 174
Operating Expenditures/Expenses	**$ 386,389**	**$ 62,813**	**$ 156,027**	**$ 168,530**
Professional Services	$ 6,400	$ 735	$ 15,000	$ -
Other Contractual Svcs	$ 608	$ 13,686	$ 2,000	$ 3,905
Travel and Per Diem	$ 7,459	$ 6,909	$ 10,000	$ 10,000
Communication Services	$ 864	$ 771	$ 2,097	$ 1,200
Utility Services	$ -	$ 3,306	$ -	$ -
Rentals & Leases	$ 1,075	$ 870	$ 2,000	$ 2,000
Insurance	$ 2,148	$ 4,305	$ 4,856	$ 5,000
Repairs & Maintenance Svc	$ 762	$ 1,388	$ 2,850	$ 2,000
Printing & Binding	$ 1,486	$ 184	$ 5,000	$ 800
Promotional Activities	$ 31	$ 250	$ 10,000	$ 5,000
Other Current Charges	$ 250,000	$ -	$ -	$ 50,000
Operating Supplies	$ 4,918	$ 5,963	$ 5,500	$ 3,000
Books Publicatns Membrshp	$ 110,771	$ 21,484	$ 92,724	$ 79,085
Training	$ (133)	$ 2,962	$ 4,000	$ 6,540
Capital Outlay	**$ -**	**$ 5,375**	**$ -**	**$ -**
Leases - Capital Outlay	$ -	$ 5,375	$ -	$ -
Debt Service	**$ -**	**$ 1,151**	**$ -**	**$ -**
Debt Service Principle - Leases	$ -	$ 1,005	$ -	$ -
Debt Service Interest - Leases	$ -	$ 146	$ -	$ -
Grand Total	**$ 644,707**	**$ 320,503**	**$ 411,157**	**$ 327,426**

8008 PC Center for the Arts

Cultural/Recreational - Parks, Culture and Recreation

Adjustments to this cost center include reducing operating expenses.

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Operating Expenses	$247,121	$284,570	$308,050	$286,110
Capital Outlay	$0	$10,000	$10,000	$0
Total	**$247,121**	**$294,570**	**$318,050**	**$286,110**

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Operating Expenditures/Expenses	**$ 220,770**	**$ 247,121**	**$ 284,570**	**$ 286,110**
Professional Services	$ 1,100	$ -	$ 20,000	$ 540
Other Contractual Svcs	$ 170,655	$ 183,408	$ 161,570	$ 161,570
Utility Services	$ 23,023	$ 23,759	$ 28,500	$ 28,500
Rentals & Leases	$ 1,380	$ -	$ 3,500	$ 3,500
Insurance	$ 11,389	$ -	$ -	$ 21,000
Repairs & Maintenance Svc	$ 8,097	$ 13,453	$ 15,000	$ 15,000
Promotional Activities	$ 5,000	$ 26,500	$ 50,000	$ 50,000
Other Current Charges	$ 125	$ -	$ -	$ -
Operating Supplies	$ -	$ -	$ 6,000	$ 6,000
Capital Outlay	**$ -**	**$ -**	**$ 10,000**	**$ -**
Improv Other Than Buildgs	$ -	$ -	$ 10,000	$ -
Grants & Aids	**$ 5,000**	**$ -**	**$ -**	**$ -**
Visual Arts Center	$ 5,000	$ -	$ -	$ -
Grand Total	**$ 225,770**	**$ 247,121**	**$ 294,570**	**$ 286,110**

8002 Economic Environment

Economic Environment - N/A (expense only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Operating Expenditures/Expenses	**$ 66,114**	**$ 52,001**	**$ 54,209**	**$ 56,289**
Chamber of Commerce	$ 66,114	$ 52,001	$ 54,209	$ 56,289
Grants & Aids	**$ 1,362,943**	**$ 1,521,966**	**$ 1,790,335**	**$ 2,015,435**
Community Redevelopment Agency	$ 1,132,557	$ 1,406,773	$ 1,675,142	$ 1,835,978
Bay County Transportation	$ 230,386	$ 115,193	$ 115,193	$ 179,457
Grand Total	**$ 1,429,057**	**$ 1,573,967**	**$ 1,844,544**	**$ 2,071,724**

8003 Animal Control

Human Services - N/A (expense only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Operating Expenditures/Expenses	**$ 455,312**	**$ 191,885**	**$ 350,000**	**$ 250,000**
Animal Control	$ 455,312	$ 191,885	$ 350,000	$ 250,000
Grand Total	**$ 455,312**	**$ 191,885**	**$ 350,000**	**$ 250,000**

8004 Human Services

Human Services - N/A (expense only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Grants & Aids	**$ -**	**$ -**	**$ 10,000**	**$ 10,000**
Children Services	$ -	$ -	$ 10,000	$ 10,000
Grand Total	**$ -**	**$ -**	**$ 10,000**	**$ 10,000**

8006 Special Cultural/Recreational Facility

Cultural/Recreational - N/A (expense only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Operating Expenditures/Expenses	**$ 16,947**	**$ 25,091**	**$ 22,500**	**$ 15,400**
Utility Services	$ 16,262	$ 25,091	$ 22,500	$ 15,400
Repairs & Maintenance Svc	$ 685	$ -	$ -	$ -
Grand Total	**$ 16,947**	**$ 25,091**	**$ 22,500**	**$ 15,400**

8007 Special Events

Cultural/Recreational - N/A (expense only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Operating Expenditures/Expenses	**$ 93,156**	**$ 85,000**	**$ 85,000**	**$ 127,500**
Destination Panama City	$ 93,156	$ 85,000	$ 85,000	$ 85,000
St. Andrew Mardi Gras Com	$ -	$ -	$ -	$ 42,500
Grand Total	**$ 93,156**	**$ 85,000**	**$ 85,000**	**$ 127,500**

8115 Public Facilities

Human Services - N/A (expense only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Operating Expenditures/Expenses	**$ -**	**$ -**	**$ -**	**$ 12,500**
Insurance	$ -	$ -	$ -	$ 12,500
Grand Total	**$ -**	**$ -**	**$ -**	**$ 12,500**

8752 PCM Mall Area

Cultural/Recreational - N/A (expense only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Operating Expenditures/Expenses	**$ 3,577**	**$ 1,292**	**$ 3,300**	**$ 13,308**
Other Contractual Svcs	$ -	$ -	$ -	$ 10,008
Utility Services	$ 2,146	$ 1,292	$ 2,000	$ 2,000
Rentals & Leases	$ 260	$ -	$ -	$ -
Repairs & Maintenance Svc	$ 222	$ -	$ 300	$ 300
Operating Supplies	$ 949	$ -	$ 1,000	$ 1,000
Grand Total	**$ 3,577**	**$ 1,292**	**$ 3,300**	**$ 13,308**

8800 Non-departmental Expenses

Other Financing Uses - N/A (expense only)

Adjustments to this cost center include removing CIP requests for additional fire department building improvements.

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Operating Expenses	$265,271	$0	$0	$0
Other Uses	$11,701,688	$6,986,404	$14,541,796	$5,821,059
Total	**$11,966,959**	**$6,986,404**	**$14,541,796**	**$5,821,059**

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Operating Expenditures/Expenses	**$ 54,033**	**$ 265,271**	**$ -**	**$ -**
Professional Services	$ -	$ 265,271	$ -	$ -
Other Contractual Svcs	$ 54,033	$ -	$ -	$ -
Other Uses	**$ 8,869,022**	**$ 11,701,688**	**$ 6,986,404**	**$ 5,821,059**
Transfer to CDBG Fund	$ 454,846	$ -	$ -	$ -
Transfer to Fund 215 CIP Note Series 2016	$ 190,995	$ 168,512	$ 180,077	$ 180,678
Trf to Millville Note DS	$ 13,905	$ -	$ -	$ -
Transfer to Fund 216 CIP Note Series 2018	$ 1,422,193	$ 1,438,551	$ 1,439,109	$ 1,438,479
Transfer for Debt Service	$ -	$ -	$ 2,979,878	$ -
Transfer to fund 225 CIP Note 2023	$ -	$ 480,000	$ -	$ 3,129,263
Transfer To Capital Project Funds	$ 40,107	$ 6,730,430	$ -	$ -
Transfers Fund 370	$ 4,456,910	$ 1,800,000	$ 1,325,000	$ -
Transfer to Utility Funds	$ 18,637	$ -	$ -	$ -
Transfer to HM LOC Debt Service Fund	$ 905,218	$ -	$ -	$ -
Transfers to Grant Fund	$ 300,318	$ 2,500	$ -	$ -
Transfer to 2013B	$ 1,065,892	$ 1,081,694	$ 1,062,340	$ 1,072,639
Grand Total	**$ 8,923,055**	**$ 11,966,959**	**$ 6,986,404**	**$ 5,821,059**

Special Revenue Funds

This type of fund receives a money from a specific source, such as grants and other government programs, and that money can only be spent on specific things according to the grant or program guidelines.

The 105 Infrastructure Surtax Fund is funded by Local Discretionary Sales Surtaxes and its purpose is to fund roadways. The expenses for this fund include transportation capital improvement projects and a transfer to the Infrastructure Surtax Revenue Note Series 2018 Fund.

Panama City has four CRAs: St. Andrews, Downtown, Downtown North, and Millville. These districts are established to direct local taxes into the revitalization and development of the areas. Funding comes from a General Fund transfer of the designated Ad Valorem portion of each area as certified by the Property Appraiser each year.

The 150 City SHIP Fund receives revenues from the State Housing Incentive Partnership (SHIP) as well as the Neighborhood Stability Program (NSP). This funding is used to provide housing services in the form of rent and down-payment, repair and recovery, and impact fee assistance for Panama City residents. There is a change in staffing this year due to the HHRP ending and therefore, all staff allocated to that cost center have been reallocated.

The 190 Housing and Community Services Fund provides services through the After School Assistance Program (ASAP) and also contributes to the City's housing assistance programs. Revenues come from the Community Development Block Grant (CDBG). The changes in reserves utilized for the coming fiscal year represent prior year allocations from CDBG that are available for draw down.

105 Infrastructure Surtax Fund

Fund Summary

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Revenues	**$4,954,085**	**$5,489,753**	**$4,735,524**	**$4,990,492**
Intergovermental Revenues	$4,747,585	$4,851,807	$4,735,524	$4,990,492
Miscellaneous	$206,501	$637,946	$0	$0
Expenses	**$2,552,615**	**$4,692,335**	**$4,735,524**	**$4,990,492**
Operating Expenditures/Expenses	$0	$4,256	$0	$5,000
Capital Outlay	$20,869	$0	$2,577,889	$1,828,253
Other Uses	$2,531,746	$4,688,079	$2,157,635	$3,157,239
Total	**$2,401,470**	**$797,418**	**$0**	**$0**

0000 Revenue

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Intergovermental Revenues	**$ 4,747,585**	**$ 4,851,807**	**$ 4,735,524**	**$ 4,990,492**
Infrastructure Surtax	$ 4,747,585	$ 4,851,807	$ 4,735,524	$ 4,990,492
Miscellaneous	**$ 206,501**	**$ 637,946**	**$ -**	**$ -**
Interest Earnings	$ 206,501	$ 637,946	$ -	$ -
Grand Total	**$ 4,954,085**	**$ 5,489,753**	**$ 4,735,524**	**$ 4,990,492**

4111 - Transportation Capital Improvement

Transportation - N/A (Expense Only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Capital Outlay	**$ 20,869**	**$ -**	**$ 2,577,889**	**$ 1,828,253**
Construction In Progress	$ 20,869	$ -	$ 2,577,889	$ 1,828,253
Grand Total	**$ 20,869**	**$ -**	**$ 2,577,889**	**$ 1,828,253**

8800 - Non-Departmental Expenses

Other Financing Uses - N/A (Expense Only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Operating Expenditures/Expenses	**$ -**	**$ 4,256**	**$ -**	**$ 5,000**
Accounting & Auditing	$ -	$ 4,256	$ -	$ 5,000
Other Uses	**$ 2,531,746**	**$ 4,688,079**	**$ 2,157,635**	**$ 3,157,239**
Transfer to Utility Funds	$ 387,945	$ 11,587	$ -	$ 600,000
Transfer to Fund 217 Infrastructure Surtax Note Series 2018	$ 2,143,800	$ 2,157,220	$ 2,157,635	$ 2,157,239
Transfer To Marina Fund	$ -	$ 2,519,272	$ -	$ 400,000
Grand Total	**$ 2,531,746**	**$ 4,692,335**	**$ 2,157,635**	**$ 3,162,239**

Community Redevelopment Areas (CRAs)

Overview

Total Funded Employees

FY2024	FY2025	FY2026
3	3	2.5

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Revenues	**$ 2,395,431**	**$ 3,532,497**	**$ 3,572,352**	**$ 4,715,342**
Intergovermental Revenues	$2,229,939	$3,078,053	$3,572,352	$3,915,342
Miscellaneous	$165,492	$454,445	$0	$800,000
Expenses	**$ 2,255,026**	**$ 2,724,124**	**$ 3,572,352**	**$ 4,698,555**
Personal Services - Salaries & Wage	$285,456	$259,116	$285,338	$222,302
Operating Expenditures/Expenses	$990,802	$1,141,448	$990,094	$1,256,065
Capital Outlay	$453,390	$1,081,242	$2,246,899	$2,970,000
Debt Service	$65,000	$62,500	$0	$0
Grants & Aids	$275,270	$121,475	$0	$200,000
Other Uses	$185,107	$58,343	$50,021	$50,188
Total	**$140,406**	**$808,374**	**$0**	**$16,787**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Administrative Assistant	0.5	0.5	0	0
Administrative Technician	0	0	0.5	0.5
CRA Program Manager	1	2	2	2
Director Economic Dev/CRA	0.5	0.5	0	0
Grants and Operations Coordinator	1	0	1	0

120 St Andrews CRA Fund

Fund Summary

Total Funded Employees

FY2024	FY2025	FY2026
0.75	0.75	0.5642

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Revenues	**$623,476**	**$821,449**	**$820,621**	**$1,683,223**
Intergovermental Revenues	$591,994	$753,917	$820,621	$883,223
Miscellaneous	$31,482	$67,532	$0	$800,000
Expenses	**$695,766**	**$833,022**	**$820,621**	**$1,678,713**
Personal Services - Salaries & Wage	$96,130	$75,655	$71,335	$50,173
Operating Expenditures/Expenses	$242,109	$249,987	$229,332	$263,540
Capital Outlay	$351,027	$452,379	$519,954	$1,365,000
Debt Service	$6,500	$5,000	$0	$0
Grants & Aids	$0	$50,000	$0	$0
Total	**-$72,290**	**-$11,572**	**$0**	**$4,510**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Administrative Assistant	0.125	0.125	0	0
Administrative Technician	0	0	0.113	0.113
CRA Program Manager	0.25	0.5	0.4512	0.4512
Director Economic Dev/CRA	0.125	0.125	0	0
Grants and Operations Coordinator	0.25	0	0.25	0

0000 Revenue

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Intergovermental Revenues	**$ 591,994**	**$ 753,917**	**$ 820,621**	**$ 883,223**
St. Andrews CRA	$ 591,994	$ 753,917	$ 820,621	$ 883,223
Miscellaneous	**$ 31,482**	**$ 67,532**	**$ -**	**$ 800,000**
Interest Earnings	$ 31,361	$ 67,403	$ -	$ -
Bank of America Pcard Rebate	$ 120	$ 129	$ -	$ -
Budgetary changes in reserves	$ -	$ -	$ -	$ 800,000
Grand Total	**$ 623,476**	**$ 821,449**	**$ 820,621**	**$ 1,683,223**

5512 St Andrews CRA

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 96,130**	**$ 75,655**	**$ 71,335**	**$ 50,173**
Regular Salaries & Wages	$ 69,409	$ 51,959	$ 50,901	$ 33,696
Overtime	$ 86	$ 16	$ -	$ 100
Special Pay	$ 1,253	$ 2,837	$ 488	$ 1,625
FICA Taxes	$ 5,240	$ 3,933	$ 3,931	$ 2,701
FMPTF Contributions	$ 6,718	$ 4,718	$ 4,582	$ 3,370
Sr. Manag Supp Retire	$ 332	$ 1,764	$ 1,007	$ -
Health Insurance Expense	$ 12,323	$ 9,746	$ 10,091	$ 7,815
Dental Insurance Expense	$ 303	$ 260	$ 256	$ 188
Life and Disability Insurance	$ 124	$ 92	$ 79	$ 68
Workers' Compensation	$ 343	$ 330	$ -	$ 610
Operating Expenditures/Expenses	**$ 242,109**	**$ 249,987**	**$ 229,332**	**$ 263,540**
Professional Services	$ 8,062	$ 45,367	$ 45,250	$ 35,200
Accounting & Auditing	$ 34,995	$ 5,122	$ 7,500	$ 5,500
Other Contractual Svcs	$ 112,913	$ 158,234	$ 123,646	$ 179,310
Travel and Per Diem	$ 1,959	$ 2,239	$ 1,750	$ 2,445
Communication Services	$ 3,508	$ 1,763	$ 2,116	$ 1,860
Freight & Postage Service	$ 32	$ 5	$ -	$ 275
Utility Services	$ 14,481	$ 14,107	$ 18,000	$ 14,700
Rentals & Leases	$ 2,867	$ 140	$ -	$ 5,000
Insurance	$ 8,639	$ 8,553	$ 7,670	$ 9,220
Repairs & Maintenance Svc	$ 33,123	$ 11,424	$ 8,750	$ 5,000
Printing & Binding	$ -	$ 253	$ 500	$ 300
Promotional Activities	$ 17,074	$ (242)	$ 2,500	$ -
Operating Supplies	$ 1,888	$ 1,907	$ 525	$ 3,025
Fuel Charges	$ 1,224	$ -	$ 125	$ -
Books Publicatns Membrshp	$ 415	$ 50	$ 10,000	$ 500
Training	$ 928	$ 1,064	$ 1,000	$ 1,205
Capital Outlay	**$ 351,027**	**$ 452,379**	**$ 519,954**	**$ 1,365,000**
Land	$ 335,504	$ -	$ -	$ -
Improv Other Than Buildgs	$ -	$ 452,379	$ -	$ -
Machinery & Equipment	$ 15,523	$ -	$ -	$ -
Construction In Progress	$ -	$ -	$ 519,954	$ 1,365,000
Debt Service	**$ 6,500**	**$ 5,000**	**$ -**	**$ -**
Debt Service Interest - Leases	$ 121	$ 82	$ -	$ -
Debt Service Principle - Leases	$ 6,379	$ 4,918	$ -	$ -
Grants & Aids	$ -	$ 50,000	$ -	$ -
Other Grants and Aids	$ -	$ 50,000	$ -	$ -
Grand Total	**$ 695,766**	**$ 833,022**	**$ 820,621**	**$ 1,678,713**

130 Downtown CRA Fund

Fund Summary

Total Funded Employees

FY2024	FY2025	FY2026
0.45	0.45	0.3694

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Revenues	**$360,242**	**$595,883**	**$622,745**	**$578,482**
Intergovermental Revenues	$351,664	$466,368	$622,745	$578,482
Miscellaneous	$8,578	$129,515	$0	$0
Expenses	**$411,376**	**$318,595**	**$622,745**	**$573,025**
Personal Services - Salaries & Wage	$45,283	$32,908	$42,804	$32,887
Operating Expenditures/Expenses	$168,406	$189,049	$174,941	$205,138
Capital Outlay	$19,143	$73,749	$405,000	$335,000
Debt Service	$12,025	$12,500	$0	$0
Grants & Aids	$166,518	$10,389	$0	$0
Total	**-$51,134**	**$277,289**	**$0**	**$5,457**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Administrative Assistant	0.075	0.075	0	0
Administrative Technician	0	0	0.074	0.074
CRA Program Manager	0.15	0.3	0.2954	0.2954
Director Economic Dev/CRA	0.075	0.075	0	0
Grants and Operations Coordinator	0.15	0	0.15	0

0000 Revenue

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Intergovermental Revenues	**$ 351,664**	**$ 466,368**	**$ 622,745**	**$ 578,482**
Downtown CRA	$ 351,664	$ 466,368	$ 622,745	$ 578,482
Miscellaneous	**$ 8,578**	**$ 129,515**	**$ -**	**$ -**
Interest Earnings	$ 8,538	$ 29,225	$ -	$ -
Bank of America Pcard Rebate	$ 41	$ 291	$ -	$ -
Contrib from PC DIB	$ -	$ 100,000	$ -	$ -
Grand Total	**$ 360,242**	**$ 595,883**	**$ 622,745**	**$ 578,482**

5513 Downtown CRA

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 45,283**	**$ 32,908**	**$ 42,804**	**$ 32,887**
Regular Salaries & Wages	$ 32,370	$ 21,285	$ 30,541	$ 22,062
Overtime	$ 71	$ 6	$ -	$ 100
Special Pay	$ 1,069	$ 2,484	$ 293	$ 1,064
FICA Taxes	$ 2,404	$ 1,765	$ 2,359	$ 1,770
FMPTF Contributions	$ 3,166	$ 2,124	$ 2,750	$ 2,207
Sr. Manag Supp Retire	$ 116	$ 841	$ 604	$ -
Health Insurance Expense	$ 5,884	$ 4,260	$ 6,055	$ 5,116
Dental Insurance Expense	$ 142	$ 105	$ 154	$ 123
Life and Disability Insurance	$ 58	$ 38	$ 48	$ 45
Workers' Compensation	$ 2	$ -	$ -	$ 400
Operating Expenditures/Expenses	**$ 168,406**	**$ 189,049**	**$ 174,941**	**$ 205,138**
Professional Services	$ 6,360	$ 17,846	$ 24,150	$ 12,000
Accounting & Auditing	$ 32,684	$ 3,073	$ 4,500	$ 3,000
Other Contractual Svcs	$ 72,582	$ 91,754	$ 62,525	$ 152,848
Travel and Per Diem	$ 1,735	$ 1,705	$ 1,050	$ 1,800
Communication Services	$ 966	$ 596	$ 406	$ 360
Freight & Postage Service	$ 8	$ 5	$ -	$ 275
Utility Services	$ 9,688	$ 17,945	$ 10,000	$ 10,440
Rentals & Leases	$ 7,201	$ -	$ -	$ 12,500
Insurance	$ 14,175	$ 1,311	$ 891	$ 700
Repairs & Maintenance Svc	$ 13,695	$ 16,827	$ 5,250	$ 3,500
Printing & Binding	$ 39	$ 2,283	$ 300	$ 300
Promotional Activities	$ 2,987	$ -	$ -	$ -
Other Current Charges	$ 45	$ -	$ -	$ -
Operating Supplies	$ 4,820	$ 33,749	$ 40,194	$ 6,025
Fuel Charges	$ -	$ -	$ 75	$ -
Books Publicatns Membrshp	$ 778	$ 1,275	$ 25,000	$ 500
Training	**$ 644**	**$ 680**	**$ 600**	**$ 890**
Capital Outlay	$ 19,143	$ 73,749	$ 405,000	$ 335,000
Improv Other Than Buildgs	$ -	$ 9,653	$ 40,000	$ 140,000
Machinery & Equipment	$ 15,523	$ 6,523	$ -	$ -
Construction In Progress	$ 3,621	$ 57,574	$ 365,000	$ 195,000
Debt Service	**$ 12,025**	**$ 12,500**	**$ -**	**$ -**
Debt Service Interest - Leases	$ 224	$ 206	$ -	$ -
Debt Service Principle - Leases	$ 11,801	$ 12,294	$ -	$ -
Grants & Aids	$ 166,518	$ 10,389	$ -	$ -
Other Grants and Aids	$ 166,518	$ 10,389	$ -	$ -
Grand Total	**$ 411,376**	**$ 318,595**	**$ 622,745**	**$ 573,025**

140 Downtown North CRA Fund

Fund Summary

Total Funded Employees

FY2024	FY2025	FY2026
1.05	1.05	0.8948

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Revenues	**$850,596**	**$1,274,395**	**$1,270,731**	**$1,401,220**
Intergovermental Revenues	$760,429	$1,115,653	$1,270,731	$1,401,220
Miscellaneous	$90,167	$158,742	$0	$0
Expenses	**$760,516**	**$913,673**	**$1,270,731**	**$1,398,966**
Personal Services - Salaries & Wage	$72,775	$81,997	$99,864	$79,520
Operating Expenditures/Expenses	$461,234	$557,118	$444,631	$529,258
Capital Outlay	$46,690	$122,630	$676,215	$740,000
Debt Service	$34,450	$32,500	$0	$0
Grants & Aids	$103,847	$61,086	$0	$0
Other Uses	$41,520	$58,343	$50,021	$50,188
Total	**$90,081**	**$360,722**	**$0**	**$2,254**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Administrative Assistant	0.175	0.175	0	0
Administrative Technician	0	0	0.179	0.179
CRA Program Manager	0.35	0.7	0.7158	0.7158
Director Economic Dev/CRA	0.175	0.175	0	0
Grants and Operations Coordinator	0.35	0	0.35	0

0000 Revenue

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Intergovermental Revenues	**$ 760,429**	**$ 1,115,653**	**$ 1,270,731**	**$ 1,401,220**
Downtown North CRA	$ 760,429	$ 1,086,703	$ 1,270,731	$ 1,401,220
FDOT Beautification Grant	$ -	$ 28,950	$ -	$ -
Miscellaneous	**$ 77,738**	**$ 143,891**	**$ -**	**$ -**
Interest Earnings	$ 15,740	$ 69,327	$ -	$ -
Rents & Royalties	$ 3,000	$ -	$ -	$ -
Clubhouse Rentals	$ 2,890	$ -	$ -	$ -
Nontaxable Clubhouse Rent	$ 910	$ 300	$ -	$ -
Lease Revenue	$ 52,409	$ 54,378	$ -	$ -
Insurance Proceeds	$ -	$ 19,796	$ -	$ -
Miscellaneous N.O.C.	$ 50	$ -	$ -	$ -
Auction Proceeds	$ 2,376	$ -	$ -	$ -
Bank of America Pcard Rebate	$ 363	$ 90	$ -	$ -
Grand Total	**$ 838,168**	**$ 1,259,544**	**$ 1,270,731**	**$ 1,401,220**

8800 Non-departmental Expenses

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Other Uses	**$ 41,520**	**$ 58,343**	**$ 50,021**	**$ 50,188**
Transfer to Fund 215 CIP Note Series 2016	$ 41,520	$ 58,343	$ 50,021	$ 50,188
Grand Total	**$ 41,520**	**$ 58,343**	**$ 50,021**	**$ 50,188**

5514 Downtown North CRA

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 72,773**	**$ 81,997**	**$ 99,864**	**$ 79,520**
Regular Salaries & Wages	$ 52,168	$ 56,828	$ 71,261	$ 53,445
Overtime	$ 184	$ 15	$ -	$ 100
Special Pay	$ 1,261	$ 2,952	$ 683	$ 2,577
FICA Taxes	$ 4,065	$ 4,215	$ 5,503	$ 4,286
FMPTF Contributions	$ 6,280	$ 5,064	$ 6,415	$ 5,345
Sr. Manag Supp Retire	$ 224	$ 1,875	$ 1,409	$ -
Health Insurance Expense	$ 8,112	$ 10,534	$ 14,125	$ 12,394
Dental Insurance Expense	$ 197	$ 259	$ 358	$ 298
Life and Disability Insurance	$ 113	$ 92	$ 110	$ 108
Workers' Compensation	$ 170	$ 164	$ -	$ 967
Operating Expenditures/Expenses	**$ 243,546**	**$ 332,162**	**$ 344,631**	**$ 434,258**
Professional Services	$ 8,806	$ 77,028	$ 96,350	$ 73,000
Accounting & Auditing	$ 37,306	$ 7,170	$ 10,500	$ 8,000
Other Contractual Svcs	$ 151,734	$ 168,872	$ 124,241	$ 279,310
Travel and Per Diem	$ 2,228	$ 3,134	$ 2,450	$ 3,705
Communication Services	$ 12,111	$ 13,610	$ 947	$ 660
Freight & Postage Service	$ 22	$ 28	$ -	$ 275
Utility Services	$ 12,537	$ 14,588	$ 16,000	$ 15,300
Rentals & Leases	$ 1,329	$ -	$ -	$ 32,500
Insurance	$ 5,177	$ 6,076	$ 4,418	$ 2,600
Repairs & Maintenance Svc	$ 1,885	$ 28,691	$ 1,750	$ 5,000
Printing & Binding	$ -	$ 354	$ 700	$ 300
Promotional Activities	$ 4,674	$ -	$ -	$ -
Other Current Charges	$ 304	$ 221	$ 20,000	$ -
Operating Supplies	$ 3,398	$ 10,009	$ 700	$ 11,025
Fuel Charges	$ 21	$ 797	$ 175	$ -
Books Publicatns Membrshp	$ 803	$ 70	$ 65,000	$ 750
Training	$ 1,213	$ 1,513	$ 1,400	$ 1,833
Capital Outlay	**$ -**	**$ -**	**$ 676,215**	**$ 740,000**
Land	$ -	$ -	$ -	$ 280,000
Improv Other Than Buildgs	$ -	$ -	$ -	$ 460,000
Construction In Progress	$ -	$ -	$ 676,215	$ -
Debt Service	**$ 34,450**	**$ 32,500**	**$ -**	**$ -**
Debt Service Interest - Leases	$ 643	$ 535	$ -	$ -
Debt Service Principle - Leases	$ 33,807	$ 31,965	$ -	$ -
Grants & Aids	$ 103,847	$ 61,086	$ -	$ -
Other Grants and Aids	$ 103,847	$ 61,086	$ -	$ -
Grand Total	**$ 454,616**	**$ 507,745**	**$ 1,120,710**	**$ 1,253,778**

5901 A. D. Harris - Revenue

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Miscellaneous	**$ 12,428**	**$ 14,851**	**$ -**	**$ -**
Rental proceeds A.D.Harri	$ 6,165	$ 1,083	$ -	$ -
Rental non taxable proceeds AD Harris	$ 6,264	$ 13,768	$ -	$ -
Grand Total	**$ 12,428**	**$ 14,851**	**$ -**	**$ -**

5901 A. D. Harris - Expenses

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 1**	**$ -**	**$ -**	**$ -**
Workers' Compensation	$ 1	$ -	$ -	$ -
Operating Expenditures/Expenses	**$ 217,689**	**$ 224,956**	**$ 100,000**	**$ 95,000**
Professional Services	$ -	$ 135	$ -	$ -
Other Contractual Svcs	$ 96,792	$ 81,654	$ 100,000	$ 75,000
Communication Services	$ 1,203	$ 1,062	$ -	$ -
Freight & Postage Service	$ 104	$ -	$ -	$ -
Utility Services	$ 58,909	$ 53,678	$ -	$ -
Rentals & Leases	$ 2,106	$ 990	$ -	$ -
Insurance	$ 35,191	$ 68,149	$ -	$ -
Repairs & Maintenance Svc	$ 22,543	$ 14,119	$ -	$ 20,000
Operating Supplies	$ 841	$ 5,169	$ -	$ -
Capital Outlay	**$ 46,690**	**$ 122,630**	**$ -**	**$ -**
Buildings	$ 46,690	$ 50,000	$ -	$ -
Machinery & Equipment	$ -	$ 72,630	$ -	$ -
Grand Total	**$ 264,379**	**$ 347,586**	**$ 100,000**	**$ 95,000**

180 Millville CRA Fund

Fund Summary

Total Funded Employees

FY2024	FY2025	FY2026
0.75	0.75	0.6716

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Revenues	**$561,118**	**$840,769**	**$858,255**	**$1,052,417**
Intergovermental Revenues	$525,852	$742,114	$858,255	$1,052,417
Miscellaneous	$35,265	$98,655	$0	$0
Expenses	**$387,368**	**$658,834**	**$858,255**	**$1,047,851**
Personal Services - Salaries & Wage	$71,268	$68,555	$71,335	$59,722
Operating Expenditures/Expenses	$119,053	$145,294	$141,190	$258,129
Capital Outlay	$36,530	$432,484	$645,730	$530,000
Debt Service	$12,025	$12,500	$0	$0
Grants & Aids	$4,905	$0	$0	$200,000
Other Uses	$143,587	$0	$0	$0
Total	**$173,749**	**$181,935**	**$0**	**$4,566**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Administrative Assistant	0.125	0.125	0	0
Administrative Technician	0	0	0.134	0.134
CRA Program Manager	0.25	0.5	0.5376	0.5376
Director Economic Dev/CRA	0.125	0.125	0	0
Grants and Operations Coordinator	0.25	0	0.25	0

0000 Revenue

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Intergovermental Revenues	**$ 525,852**	**$ 742,114**	**$ 858,255**	**$ 1,052,417**
Millville CRA	$ 525,852	$ 742,114	$ 858,255	$ 1,052,417
Miscellaneous	**$ 35,265**	**$ 98,655**	**$ -**	**$ -**
Interest Earnings	$ 27,699	$ 95,017	$ -	$ -
Rents & Royalties	$ 7,517	$ 3,592	$ -	$ -
Bank of America Pcard Rebate	$ 50	$ 46	$ -	$ -
Grand Total	**$ 561,118**	**$ 840,769**	**$ 858,255**	**$ 1,052,417**

8800 Non-departmental Expenses

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Other Uses	**$ 143,587**	**$ -**	**$ -**	**$ -**
Transfers Fund 370	$ 90,000	$ -	$ -	$ -
Trf to Millville Note DS	$ 53,587	$ -	$ -	$ -
Grand Total	**$ 143,587**	**$ -**	**$ -**	**$ -**

5518 Millville CRA

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 71,268**	**$ 68,555**	**$ 71,335**	**$ 59,722**
Regular Salaries & Wages	$ 51,313	$ 47,617	$ 50,901	$ 40,121
Overtime	$ 80	$ 13	$ -	$ 100
Special Pay	$ 1,109	$ 2,590	$ 488	$ 1,936
FICA Taxes	$ 3,862	$ 3,515	$ 3,936	$ 3,219
FMPTF Contributions	$ 4,963	$ 4,229	$ 4,582	$ 4,012
Sr. Manag Supp Retire	$ 251	$ 1,562	$ 1,006	$ -
Health Insurance Expense	$ 9,230	$ 8,733	$ 10,087	$ 9,302
Dental Insurance Expense	$ 225	$ 220	$ 255	$ 224
Life and Disability Insurance	$ 92	$ 77	$ 78	$ 82
Workers' Compensation	$ 144	$ -	$ 2	$ 726
Operating Expenditures/Expenses	**$ 119,053**	**$ 145,294**	**$ 141,190**	**$ 258,129**
Professional Services	$ 7,045	$ 24,375	$ 40,250	$ 18,000
Accounting & Auditing	$ 34,995	$ 5,122	$ 7,500	$ 6,000
Other Contractual Svcs	$ 56,692	$ 78,147	$ 46,897	$ 185,242
Travel and Per Diem	$ 807	$ 2,239	$ 1,750	$ 2,655
Communication Services	$ 144	$ -	$ 676	$ 480
Freight & Postage Service	$ 4	$ 15	$ -	$ 275
Utility Services	$ 5,975	$ 6,119	$ 5,000	$ 18,000
Rentals & Leases	$ -	$ -	$ -	$ 12,500
Insurance	$ 4,666	$ 4,086	$ 3,242	$ 3,344
Repairs & Maintenance Svc	$ 1,552	$ 6,162	$ 8,750	$ 3,500
Printing & Binding	$ -	$ 253	$ 500	$ 300
Promotional Activities	$ 2,986	$ -	$ -	$ -
Other Current Charges	$ -	$ 212	$ -	$ -
Operating Supplies	$ 2,469	$ 17,435	$ 500	$ 6,025
Fuel Charges	$ -	$ -	$ 125	$ -
Books Publicatns Membrshp	$ 790	$ 50	$ 25,000	$ 500
Training	**$ 928**	**$ 1,081**	**$ 1,000**	**$ 1,308**
Capital Outlay	$ 36,530	$ 432,484	$ 645,730	$ 530,000
Land	$ -	$ 18,669	$ 130,730	$ -
Buildings	$ -	$ 27,972	$ -	$ -
Improv Other Than Buildgs	$ 36,530	$ -	$ 20,000	$ 215,000
Machinery & Equipment	**$ -**	**$ 150,240**	**$ -**	**$ -**
Construction In Progress	$ -	$ 235,603	$ 495,000	$ 315,000
Debt Service	$ 12,025	$ 12,500	$ -	$ -
Debt Service Interest - Leases	$ 224	$ 206	$ -	$ -
Debt Service Principle - Leases	$ 11,801	$ 12,294	$ -	$ -
Grants & Aids	**$ 4,905**	**$ -**	**$ -**	**$ 200,000**
Other Grants and Aids	$ 4,905	$ -	$ -	$ 200,000
Grand Total	**$ 243,781**	**$ 658,834**	**$ 858,255**	**$ 1,047,851**

150 City SHIP Fund

Fund Summary

Total Funded Employees

FY2024	FY2025	FY2026
4.65	4.65	2.8

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Revenues	**$ 1,308,058**	**$ 2,410,864**	**$ 3,604,701**	**$ 2,176,815**
Intergovermental Revenues	$338,658	$1,551,134	$317,637	$317,637
Miscellaneous	$969,401	$859,730	$3,287,064	$1,859,178
Expenses	**$ 1,751,418**	**$ 1,660,760**	**$ 3,604,701**	**$ 2,176,815**
Personal Services - Salaries & Wage	$336,016	$252,061	$269,977	$187,415
Operating Expenditures/Expenses	$1,405,523	$799,631	$3,334,724	$1,989,400
Debt Service	$4,780	$1,963	$0	$0
Grants & Aids	$5,099	$3,977	$0	$0
Other Uses	$0	$603,129	$0	$0
Total	**-$443,359**	**$750,104**	**$0**	**$0**

150 City SHIP Fund

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Accountant I - Housing	**0.85**	**0.85**	**0.85**	**0**
5410	0.35	0.35	0.75	0
5415	0.05	0.05	0.05	0
5421	0.4	0.4	0	0
5426	0.05	0.05	0.05	0
Administrative Assistant	**1**	**1**	**1**	**1**
5410	0.4	0.4	0.9	0.9
5415	0.05	0.05	0.05	0.05
5421	0.5	0.5	0	0
5426	0.05	0.05	0.05	0.05
Housing Rehab Specialist II	**0.9**	**0.9**	**0.9**	**0.9**
5410	0.35	0.35	0.7	0.7
5415	0.1	0.1	0.1	0.1
5421	0.35	0.35	0	0
5426	0.1	0.1	0.1	0.1
Housing Rehab Specialist III	**0.9**	**0.9**	**0.9**	**0.9**
5410	0.35	0.35	0.7	0.7
5415	0.1	0.1	0.1	0.1
5421	0.35	0.35	0	0
5426	0.1	0.1	0.1	0.1
Staff Assistant	**1**	**1**	**0**	**0**
5410	0.4	0.4	0	0
5415	0.05	0.05	0	0
5421	0.5	0.5	0	0
5426	0.05	0.05	0	0

0000 Revenue

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Intergovermental Revenues	**$ 338,658**	**$ 1,551,134**	**$ 317,637**	**$ 317,637**
Local Housing Assist-SHIP	$ 338,658	$ 280,214	$ 285,637	$ 285,637
NEIGHBH STABIL PRGM COUNTY	$ -	$ 1,270,920	$ -	$ -
NEIGHB STABIL PRGM CITY	$ -	$ -	$ 32,000	$ 32,000
Miscellaneous	**$ 969,401**	**$ 859,730**	**$ 3,287,064**	**$ 1,859,178**
Interest Earnings	$ 45,263	$ 267,331	$ 24,340	$ -
Rents & Royalties	$ 72,005	$ 63,882	$ 48,000	$ 48,000
Bank of America Pcard Rebate	$ 277	$ 239	$ -	$ -
Budgetary changes in reserves	$ -	$ -	$ 3,154,724	$ 1,751,178
County Rent Revenue NSP1	$ 35,620	$ 100,905	$ -	$ -
Rent Revenue NSP	$ 86,167	$ 60,672	$ 60,000	$ 60,000
Refund Prior Years Expens	$ 3,888	$ -	$ -	$ -
Unrestricted Contributions, gifts, grants	$ 163,756	$ -	$ -	$ -
Proceeds from Sale of Inventory Properties	$ 398,425	$ 268,464	$ -	$ -
Proceeds from sale of travel trailers	$ 164,000	$ 98,237	$ -	$ -
Grand Total	**$ 1,308,058**	**$ 2,410,864**	**$ 3,604,701**	**$ 2,176,815**

5410 City SHIP Funds

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 33,274**	**$ 41,566**	**$ 107,114**	**$ 151,020**
Regular Salaries & Wages	$ 33,274	$ 41,566	$ 77,976	$ 109,089
Overtime	$ -	$ -	$ -	$ 383
FICA Taxes	$ -	$ -	$ 5,964	$ 8,346
FMPTF Contributions	$ -	$ -	$ 7,096	$ 10,909
Health Insurance Expense	$ -	$ -	$ 15,569	$ 21,110
Dental Insurance Expense	$ -	$ -	$ 357	$ 764
Life and Disability Insurance	$ -	$ -	$ 152	$ 276
Workers' Compensation	$ -	$ -	$ -	$ 142
Operating Expenditures/Expenses	**$ 241,295**	**$ 166,239**	**$ 427,423**	**$ 930,500**
Professional Services	$ -	$ -	$ 1,900	$ 1,900
Accounting & Auditing	$ -	$ -	$ 2,000	$ 7,500
Other Contractual Svcs	$ -	$ -	$ 1,000	$ 1,000
Freight & Postage Service	$ -	$ -	$ 500	$ 500
Utility Services	$ -	$ -	$ 1,000	$ 1,000
Rentals & Leases	$ -	$ -	$ 2,500	$ 4,600
Insurance	$ -	$ -	$ 7,823	$ 8,000
Repairs & Maintenance Svc	$ -	$ -	$ 1,000	$ 1,000
Promotional Activities	$ -	$ -	$ 2,000	$ 2,000
Other Current Charges	$ 109,660	$ -	$ 400	$ 500
Purchase Assistance	$ -	$ -	$ 120,000	$ 500,000
Owner-Occupied Rehabilitation	$ -	$ -	$ 75,000	$ 100,000
Foreclosure Prevention/Mortgage Assistance	$ 2,283	$ 3,963	$ 20,000	$ 10,000
Rental, Security, and Utility Deposit Assistance	$ 93,534	$ 131,455	$ 40,000	$ 50,000
Emergency Repair	$ 12,355	$ 29,749	$ 40,000	$ 40,000
Housing Dept Land Acquisition	$ 9,272	$ 605	$ 1,000	$ 10,000
Demolition/Reconstruction	$ -	$ -	$ 75,000	$ 100,000
Impact Fee Assistance	$ -	$ -	$ 10,000	$ 10,000
Disaster/Mitigation Recovery	$ 12,850	$ -	$ -	$ -
New Construction/Infill	$ -	$ -	$ -	$ 50,000
Acquisition/Rehabilitation	$ 1,342	$ 467	$ 3,000	$ 10,000
Program Administration, Planning, Management	$ -	$ -	$ 15,000	$ 15,000
Operating Supplies	$ -	$ -	$ 4,800	$ 4,000
Books Publicatns Membrshp	$ -	$ -	$ 500	$ 500
Training	$ -	$ -	$ 3,000	$ 3,000
Grand Total	**$ 274,569**	**$ 207,805**	**$ 534,537**	**$ 1,081,520**

5415 Neighborhood Stability Program (City)

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 36,884**	**$ 23,660**	**$ 22,893**	**$ 18,197**
Regular Salaries & Wages	$ 33,372	$ 16,560	$ 16,136	$ 12,716
Overtime	$ 25	$ 76	$ -	$ 89
Special Pay	$ 150	$ 80	$ -	$ -
SpcialPay-Wellness Incntv	$ -	$ 3	$ -	$ -
FICA Taxes	$ 658	$ 1,171	$ 1,234	$ 974
FMPTF Contributions	$ 886	$ 1,669	$ 1,526	$ 1,272
Sr. Manag Supp Retire	$ 67	$ 214	$ -	$ -
Health Insurance Expense	$ 1,677	$ 3,779	$ 3,879	$ 3,016
Dental Insurance Expense	$ 35	$ 77	$ 85	$ 83
Life and Disability Insurance	$ 15	$ 32	$ 32	$ 31
Workers' Compensation	$ -	$ -	$ -	$ 17
Operating Expenditures/Expenses	**$ 17,138**	**$ 68,908**	**$ 110,265**	**$ 203,200**
Professional Services	$ -	$ 839	$ 2,000	$ 2,000
Other Contractual Svcs	$ 2,623	$ 7,691	$ 8,500	$ 8,500
Travel and Per Diem	$ 21	$ -	$ 1,000	$ 1,000
Communication Services	$ -	$ -	$ 1,606	$ 1,000
Freight & Postage Service	$ -	$ -	$ 200	$ 200
Utility Services	$ -	$ 1,621	$ 1,000	$ 4,000
Rentals & Leases	$ -	$ 3,003	$ 3,600	$ 3,000
Insurance	$ -	$ 25,769	$ 30,359	$ 31,000
Repairs & Maintenance Svc	$ 14,494	$ 16,664	$ 60,000	$ 150,000
Other Current Charges	$ -	$ 4,898	$ -	$ 500
Operating Supplies	$ -	$ 8,423	$ 2,000	$ 2,000
Grand Total	**$ 54,022**	**$ 92,569**	**$ 133,158**	**$ 221,397**

5421 City SHIP - HHRP

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 262,418**	**$ 168,129**	**$ 117,072**	**$ -**
Regular Salaries & Wages	$ 238,539	$ 111,885	$ 86,076	$ -
Overtime	$ 386	$ 441	$ -	$ -
Special Pay	$ 1,889	$ 25,126	$ -	$ -
SpcialPay-Wellness Incntv	$ -	$ 25	$ -	$ -
FICA Taxes	$ 4,422	$ 5,619	$ 6,584	$ -
FMPTF Contributions	$ 5,941	$ 7,936	$ 7,731	$ -
Sr. Manag Supp Retire	$ 6	$ -	$ -	$ -
Health Insurance Expense	$ 10,871	$ 16,579	$ 16,139	$ -
Dental Insurance Expense	$ 248	$ 344	$ 374	$ -
Life and Disability Insurance	$ 110	$ 174	$ 168	$ -
Workers' Compensation	$ 6	$ -	$ 1	$ -
Operating Expenditures/Expenses	**$ 1,082,144**	**$ 521,984**	**$ 1,849,053**	**$ -**
Professional Services	$ 39,984	$ 26,500	$ 32,000	$ -
Accounting & Auditing	$ 33,495	$ 7,433	$ 2,000	$ -
Other Contractual Svcs	$ 230	$ 12,100	$ 10,000	$ -
Travel and Per Diem	$ 130	$ -	$ 2,000	$ -
Communication Services	$ -	$ -	$ 1,000	$ -
Freight & Postage Service	$ 204	$ -	$ 200	$ -
Utility Services	$ (149)	$ -	$ -	$ -
Rentals & Leases	$ (2,780)	$ 105	$ 1,700	$ -
Insurance	$ 23,463	$ 10,692	$ 2,353	$ -
Repairs & Maintenance Svc	$ 2,614	$ 3,949	$ 5,000	$ -
Printing & Binding	$ -	$ -	$ 500	$ -
Promotional Activities	$ 569	$ 998	$ 1,000	$ -
Other Current Charges	$ 107	$ 1,146	$ 1,200	$ -
Purchase Assistance	$ -	$ -	$ 750,000	$ -
Owner-Occupied Rehabilitation	$ 3,647	$ 33,818	$ 300,000	$ -
Foreclosure Prevention/Mortgage Assistance	$ -	$ 8,425	$ 10,000	$ -
Rental, Security, and Utility Deposit Assistance	$ 2,889	$ 36,340	$ 10,000	$ -
Emergency Repair	$ (5,010)	$ 6,650	$ 50,000	$ -
Housing Dept Land Acquisition	$ 8,499	$ 15,517	$ 20,000	$ -
Demolition/Reconstruction	$ 510,571	$ 307,158	$ 555,000	$ -
Impact Fee Assistance	$ -	$ 4,410	$ 10,000	$ -
Disaster/Mitigation Recovery	$ 364,367	$ 25,047	$ 25,000	$ -
New Construction/Infill	$ 361	$ 285	$ -	$ -
Acquisition/Rehabilitation	$ 67,210	$ 3,417	$ 3,000	$ -
Rental Acquisition/Rehabilitation	$ -	$ -	$ 50,000	$ -
Program Administration, Planning, Management	$ 26,465	$ 11,842	$ 5,000	$ -
Office Supplies	$ 166	$ 150	$ -	$ -
Operating Supplies	$ 1,642	$ 1,547	$ 600	$ -
Books Publicatns Membrshp	$ 3,358	$ 3,799	$ -	$ -
Training	$ 110	$ 655	$ 1,500	$ -

5421 City SHIP - HHRP

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Debt Service	**$ 4,780**	**$ 1,963**	**$ -**	**$ -**
Debt Service Principle - Leases	$ 4,734	$ 1,759	$ -	$ -
Debt Service Interest - Leases	$ 47	$ 204	$ -	$ -
Grants & Aids	**$ 5,099**	**$ 3,977**	**$ -**	**$ -**
Other Grants and Aids	$ 5,099	$ 3,977	$ -	$ -
Grand Total	**$ 1,354,441**	**$ 696,054**	**$ 1,966,125**	**$ -**

5426 County NSP Properties

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 3,440**	**$ 18,706**	**$ 22,897**	**$ 18,198**
Regular Salaries & Wages	$ 2,381	$ 12,279	$ 16,137	$ 12,717
Overtime	$ 14	$ 75	$ -	$ 89
SpcialPay-Wellness Incntv	$ -	$ 3	$ -	$ -
FICA Taxes	$ 168	$ 1,007	$ 1,239	$ 973
FMPTF Contributions	$ 234	$ 1,462	$ 1,526	$ 1,271
Health Insurance Expense	$ 627	$ 3,779	$ 3,879	$ 3,017
Dental Insurance Expense	$ 11	$ 72	$ 85	$ 84
Life and Disability Insurance	$ 5	$ 30	$ 31	$ 31
Workers' Compensation	$ -	$ -	$ 0	$ 17
Operating Expenditures/Expenses	**$ 64,946**	**$ 42,499**	**$ 947,983**	**$ 855,700**
Professional Services	$ 3,207	$ -	$ 3,800	$ 1,500
Other Contractual Svcs	$ 9,314	$ 12,798	$ 8,500	$ 10,000
Travel and Per Diem	$ 89	$ -	$ 1,000	$ 500
Communication Services	$ -	$ -	$ 1,606	$ 1,800
Freight & Postage Service	$ 8	$ -	$ 200	$ 200
Utility Services	$ 2,405	$ 928	$ 1,000	$ 3,000
Rentals & Leases	$ -	$ 3,950	$ 3,600	$ 4,000
Insurance	$ 28,480	$ 315	$ 28,077	$ 30,000
Repairs & Maintenance Svc	$ 19,242	$ 21,600	$ 93,000	$ -
New Construction/Infill	$ -	$ -	$ 600,000	$ 600,000
Acquisition/Rehabilitation	$ 519	$ -	$ -	$ -
Rental Acquisition/Rehabilitation	$ -	$ -	$ 200,000	$ 200,000
Program Administration, Planning, Management	$ -	$ -	$ 5,000	$ 2,500
Operating Supplies	$ 1,681	$ 2,908	$ 2,000	$ 2,000
Books Publicatns Membrshp	$ -	$ -	$ 200	$ 200
Grand Total	**$ 68,386**	**$ 61,205**	**$ 970,880**	**$ 873,898**

190 Housing and Community Services Fund

Fund Summary

Total Funded Employees

FY2024	FY2025	FY2026
0	0	0

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Revenues	**$609,224**	**$1,121,471**	**$456,962**	**$1,152,907**
Intergovermental Revenues	$149,274	$879,893	$454,462	$1,152,907
Other Sources	$454,846	$0	$0	$0
Miscellaneous	$5,104	$241,578	$2,500	$0
Expenses	**$388,768**	**$1,328,450**	**$456,962**	**$1,035,654**
Personal Services - Salaries & Wage	$216,891	$248,817	$349,474	$255,616
Operating Expenditures/Expenses	$163,573	$193,382	$97,484	$110,000
Capital Outlay	$0	$874,583	$0	$660,000
Other Uses	$8,304	$11,669	$10,004	$10,038
Total	**$220,455**	**-$206,980**	**$0**	**$117,253**

0000 Revenue

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Intergovermental Revenues	**$ 149,274**	**$ 879,893**	**$ 454,462**	**$ 1,152,907**
CDBG Program	$ 149,274	$ 879,893	$ 454,462	$ 1,152,907
Miscellaneous	**$ 5,104**	**$ 241,578**	**$ 2,500**	**$ -**
Interest Earnings	$ 1,162	$ 1,290	$ 2,500	$ -
Refund Prior Years Expens	$0	$238,778	$0	$0
Miscellaneous N.O.C.	$3,815	$1,407	$0	$0
Bank of America Pcard Rebate	$128	$102	$0	$0
Other Sources	**$454,846**	**$0**	**$0**	**$0**
Interfund Transfers	$454,846	$0	$0	$0
Grand Total	**$609,224**	**$1,121,471**	**$456,962**	**$1,152,907**

5418 Paving in Low/Moderate Income Areas

Economic Environment - N/A (Expense Only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Capital Outlay	$ -	$ -	$ -	$ 300,000
Improv Other Than Buildgs	$ -	$ -	$ -	$ 300,000
Grand Total	$ -	$ -	$ -	$ 300,000

8115 Public Facilities

Economic Environment - N/A (Expense Only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Capital Outlay	$0	$874,583	$0	$360,000
Improv Other Than Buildgs	$0	$0	$0	$360,000
Machinery & Equipment	$0	$874,583	$0	$0
Grand Total	$0	$874,583	$0	$360,000

8800 Non-departmental Expenses

Other Uses - N/A (Expense Only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Other Uses	$ 8,304	$ 11,669	$ 10,004	$ 10,038
Transfer to Fund 215 CIP Note Series 2016	$ 8,304	$ 11,669	$ 10,004	$ 10,038
Grand Total	$ 8,304	$ 11,669	$ 10,004	$ 10,038

8131 Public Service

Economic Environment - Housing and Community Services

Total Funded Employees

FY2024	FY2025	FY2026
12	8	5

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	$12	$8	$5	$5
Personnel - Expenses	$178,164	$202,366	$322,366	$239,607
Operating Expenses	$96,674	$88,952	$92,516	$96,000
Total	**$274,838**	**$291,318**	**$414,882**	**$335,607**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
ASAP Assistant Counselor (part time)	2	2	2	2
ASAP Assistant Director	1	1	1	1
ASAP Director	1	1	1	1
Certified Teacher II (part-time)	7	3	0	0
Intern	1	1	1	1

8131 Public Service

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 178,164**	**$ 202,366**	**$ 322,366**	**$ 239,607**
Regular Salaries & Wages	$ 135,007	$ 150,023	$ 264,154	$ 185,932
Overtime	$ 57	$ 21	$ -	$ 33
Special Pay	$ 1,663	$ 6,934	$ 3,600	$ 3,600
FICA Taxes	$9,929	$11,148	$20,483	$14,499
FMPTF Contributions	$9,813	$11,238	$11,910	$11,684
Health Insurance Expense	$19,846	$21,124	$21,336	$21,551
Dental Insurance Expense	$502	$576	$672	$665
Life and Disability Insurance	$204	$204	$207	$240
Workers' Compensation	$1,142	$1,098	$5	$1,403
Operating Expenditures/Expenses	**$96,674**	**$88,952**	**$92,516**	**$96,000**
Professional Services	$5,507	$0	$2,000	$2,000
Other Contractual Svcs	$30,297	$36,410	$30,100	$31,000
Travel and Per Diem	$4	$0	$0	$0
Communication Services	$ 13,437	$ 2,411	$ 2,484	$ 2,500
Freight & Postage Service	$ 70	$ -	$ 100	$ 100
Utility Services	$ 12,179	$ 10,318	$ 10,920	$ 11,000
Rentals & Leases	$ 619	$ 746	$ 900	$ 900
Insurance	$ 14,710	$ 18,262	$ 16,262	$ 20,000
Repairs & Maintenance Svc	$ 8,463	$ 9,266	$ 11,000	$ 11,000
Printing & Binding	$ -	$ -	$ 300	$ 200
Promotional Activities	$ 147	$ 365	$ 500	$ 500
Other Current Charges	$ 236	$ 169	$ 700	$ 500
Operating Supplies	$ 9,068	$ 8,840	$ 12,000	$ 12,000
Fuel Charges	$ 1,937	$ 1,874	$ 4,000	$ 3,000
Books Publicatns Membrshp	$ -	$ 271	$ 250	$ 300
Training	$ -	$ 20	$ 1,000	$ 1,000
Grand Total	**$ 274,838**	**$ 291,318**	**$ 414,882**	**$ 335,607**

8181 Housing General Administration

Economic Environment - Housing and Community Services

Total Funded Employees

FY2024	FY2025	FY2026
0.35	0.35	0.2

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	$0	$0	$0	$0
Personnel - Expenses	$38,727	$46,451	$27,107	$16,009
Operating Expenses	$66,321	$20,117	$4,968	$14,000
Total	**$105,049**	**$66,567**	**$32,075**	**$30,009**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Accountant I - Housing	0.15	0.15	0.15	0
Housing Rehab Specialist II	0.1	0.1	0.1	0.1
Housing Rehab Specialist III	0.1	0.1	0.1	0.1

8181 Housing General Administration

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 38,727**	**$ 46,451**	**$ 27,107**	**$ 16,009**
Regular Salaries & Wages	$ 19,664	$ 30,583	$ 18,644	$ 10,890
Overtime	$ 168	$ 52	$ -	$ 73
Special Pay	$ 2,939	$ 6,789	$ -	$ -
FICA Taxes	$3,302	$1,473	$1,425	$833
FMPTF Contributions	$4,465	$2,094	$1,865	$1,090
Sr. Manag Supp Retire	$105	$320	$0	$0
Health Insurance Expense	$7,689	$4,855	$5,019	$3,016
Dental Insurance Expense	$179	$108	$119	$67
Life and Disability Insurance	$74	$38	$36	$25
Workers' Compensation	$143	$138	$0	$15
Operating Expenditures/Expenses	**$66,321**	**$20,117**	**$4,968**	**$14,000**
Professional Services	$1,122	$0	$0	$1,000
Accounting & Auditing	$40,047	$3,898	$1,000	$4,500
Other Contractual Svcs	$ 3,823	$ 3,842	$ -	$ 1,000
Travel and Per Diem	$ 1,848	$ -	$ -	$ -
Communication Services	$ 3,200	$ 4,490	$ 2,781	$ 2,500
Freight & Postage Service	$ 5	$ 3	$ -	$ -
Insurance	$ 10,599	$ 5,238	$ 987	$ 1,500
Other Current Charges	$ 5,524	$ 2,481	$ 200	$ 3,000
Operating Supplies	$ 153	$ 165	$ -	$ 500
Grand Total	**$ 105,049**	**$ 66,567**	**$ 32,075**	**$ 30,009**

Debt Service Funds

Debt service funds are used to track long-term debt. When looking at the budget, you may notice these funds don't always balance. This is because the revenues that are budgeted represent the next payment due while the expenses represent the current payment due. This shows good faith to creditors that the City is able to pay its debt.

Capital Improvement Revenue Note, Series 2013B

Capital Improvement Revenue Note, Series 2016

Capital Improvement Revenue Note, Series 2018

Infrastructure Sales Tax Revenue Note, Series 2018

Capital Improvement Revenue Note, Series 2023

Debt Service Funds

Overview

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Revenues	**$155,405,071**	**$12,336,361**	**$13,578,924**	**$13,649,298**
Miscellaneous	$524,063	$6,928,704	-$60,267	$0
Other Sources	$154,881,009	$5,407,658	$13,639,191	$13,649,298
Expenses	**$29,461,844**	**$13,558,143**	**$13,578,924**	**$13,592,288**
Debt Service	$29,461,844	$13,558,143	$13,578,924	$13,592,288
Total	**$125,943,227**	**-$1,221,782**	**$0**	**$57,010**

212 Capital Improvement 2013B Revenue Note

Fund Summary

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Revenues	**$1,065,892**	**$1,081,694**	**$1,050,531**	**$1,072,639**
Miscellaneous	$0	$0	-$11,809	$0
Other Sources	$1,065,892	$1,081,694	$1,062,340	$1,072,639
Expenses	**$1,065,237**	**$1,004,199**	**$1,050,531**	**$1,063,564**
Debt Service	$1,065,237	$1,004,199	$1,050,531	$1,063,564
Total	**$655**	**$77,495**	**$0**	**$9,075**

0000 Revenue

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Miscellaneous	$ -	$ -	$ (11,809)	$ -
Budgetary changes in reserves	$ -	$ -	$ (11,809)	$ -
Other Sources	$ 1,065,892	$ 1,081,694	$ 1,062,340	$ 1,072,639
Interfund Transfers	$ 1,065,892	$ 1,081,694	$ 1,062,340	$ 1,072,639
Grand Total	$ 1,065,892	$ 1,081,694	$ 1,050,531	$ 1,072,639

8800 - Non-Departmental Expenses

Other Financing Uses - N/A (Expense Only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Debt Service	$ 1,065,237	$ 1,004,199	$ 1,050,531	$ 1,063,564
Debt Service Principle	$ 926,000	$ 948,000	$ 969,000	$ 992,000
Debt Service Interest	$ 139,237	$ 56,199	$ 81,531	$ 71,564
Grand Total	$ 1,065,237	$ 1,004,199	$ 1,050,531	$ 1,063,564

215 CIP Revenue Note Series 2016

Fund Summary

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Revenues	**$249,123**	**$250,193**	**$250,135**	**$250,941**
Miscellaneous	$0	$0	$28	$0
Other Sources	$249,123	$250,193	$250,107	$250,941
Expenses	**$249,206**	**$241,262**	**$250,135**	**$250,993**
Debt Service	$249,206	$241,262	$250,135	$250,993
Total	**-$83**	**$8,931**	**$0**	**-$52**

0000 Revenue

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Miscellaneous	**$ -**	**$ -**	**$ 28**	**$ -**
Budgetary changes in reserves	$ -	$ -	$ 28	$ -
Other Sources	**$ 249,123**	**$ 250,193**	**$ 250,107**	**$ 250,941**
Interfund Transfers	$ 249,123	$ 250,193	$ 250,107	$ 250,941
Grand Total	**$ 249,123**	**$ 250,193**	**$ 250,135**	**$ 250,941**

8800 - Non-Departmental Expenses

Other Financing Uses - N/A (Expense Only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Debt Service	**$ 249,206**	**$ 241,262**	**$ 250,135**	**$ 250,993**
Debt Service Principle	$ 212,000	$ 216,000	$ 220,000	$ 225,000
Debt Service Interest	$ 37,206	$ 25,262	$ 30,135	$ 25,993
Grand Total	**$ 249,206**	**$ 241,262**	**$ 250,135**	**$ 250,993**

216 Capital Improvement Revenue Note Series 2018

Fund Summary

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Revenues	**$1,422,193**	**$1,438,551**	**$1,420,830**	**$1,438,479**
Miscellaneous	$0	$0	-$18,279	$0
Other Sources	$1,422,193	$1,438,551	$1,439,109	$1,438,479
Expenses	**$1,405,871**	**$1,222,276**	**$1,420,830**	**$1,420,794**
Debt Service	$1,405,871	$1,222,276	$1,420,830	$1,420,794
Total	**$16,322**	**$216,276**	**$0**	**$17,685**

0000 Revenue

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Miscellaneous	$ -	$ -	$ (18,279)	$ -
Budgetary changes in reserves	$ -	$ -	$ (18,279)	$ -
Other Sources	$ 1,422,193	$ 1,438,551	$ 1,439,109	$ 1,438,479
Interfund Transfers	$ 1,422,193	$ 1,438,551	$ 1,439,109	$ 1,438,479
Grand Total	$ 1,422,193	$ 1,438,551	$ 1,420,830	$ 1,438,479

8800 - Non-Departmental Expenses

Other Financing Uses - N/A (Expense Only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Debt Service	$ 1,405,871	$ 1,222,276	$ 1,420,830	$ 1,420,794
Debt Service Principle	$ 1,007,000	$ 1,040,000	$ 1,074,000	$ 1,110,000
Debt Service Interest	$ 398,871	$ 182,276	$ 346,830	$ 310,794
Grand Total	$ 1,405,871	$ 1,222,276	$ 1,420,830	$ 1,420,794

217 Infrastructure Surtax Revenue Note Series 2018

Fund Summary

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Revenues	**$2,143,800**	**$2,157,220**	**$2,127,428**	**$2,157,239**
Miscellaneous	$0	$0	-$30,207	$0
Other Sources	$2,143,800	$2,157,220	$2,157,635	$2,157,239
Expenses	**$2,101,053**	**$2,007,110**	**$2,127,428**	**$2,126,937**
Debt Service	$2,101,053	$2,007,110	$2,127,428	$2,126,937
Total	**$42,747**	**$150,110**	**$0**	**$30,302**

0000 Revenue

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Miscellaneous	$ -	$ -	$ (30,207)	$ -
Budgetary changes in reserves	$ -	$ -	$ (30,207)	$ -
Other Sources	$ 2,143,800	$ 2,157,220	$ 2,157,635	$ 2,157,239
Interfund Transfers	$ 2,143,800	$ 2,157,220	$ 2,157,635	$ 2,157,239
Grand Total	$ 2,143,800	$ 2,157,220	$ 2,127,428	$ 2,157,239

8800 - Non-Departmental Expenses

Other Financing Uses - N/A (Expense Only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Debt Service	$ 2,101,053	$ 2,007,110	$ 2,127,428	$ 2,126,937
Debt Service Principle	$ 1,859,000	$ 1,915,000	$ 1,973,000	$ 2,033,000
Debt Service Interest	$ 242,053	$ 92,110	$ 154,428	$ 93,937
Grand Total	$ 2,101,053	$ 2,007,110	$ 2,127,428	$ 2,126,937

225 Capital Improvement Revenue Note Series 2023

Fund Summary

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Revenues	**$150,524,063**	**$7,408,704**	**$8,730,000**	**$8,730,000**
Miscellaneous	$524,063	$6,928,704	$0	$0
Other Sources	$150,000,000	$480,000	$8,730,000	$8,730,000
Expenses	**$24,640,476**	**$9,083,297**	**$8,730,000**	**$8,730,000**
Debt Service	$24,640,476	$9,083,297	$8,730,000	$8,730,000
Total	**$125,883,586**	**-$1,674,593**	**$0**	**$0**

0000 Revenue

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Miscellaneous	**$ 524,063**	**$ 6,928,704**	**$ -**	**$ -**
Interest Earnings	**$ 879,157**	**$ 6,208,882**	**$ -**	**$ -**
Gain/Loss on Investments	**$ (388,609)**	**$ (348,670)**	**$ -**	**$ -**
Net Increase (Decrease) in Fair Value of Investments	**$ 33,514**	**$ 1,068,491**	**$ -**	**$ -**
Other Sources	**$ 150,000,000**	**$ 480,000**	**$ 8,730,000**	**$ 8,730,000**
Interfund Transfers	**$ -**	**$ 480,000**	**$ 8,730,000**	**$ 8,730,000**
Debt Proceeds	**$ 150,000,000**	**$ -**	**$ -**	**$ -**
Grand Total	**$ 150,524,063**	**$ 7,408,704**	**$ 8,730,000**	**$ 8,730,000**

8800 - Non-Departmental Expenses

Other Financing Uses - N/A (Expense Only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Debt Service	**$ 24,640,476**	**$ 9,083,297**	**$ 8,730,000**	**$ 8,730,000**
Debt Service Principle	**$ 24,406,908**	**$ -**	**$ -**	**$ -**
Debt Service Interest	**$ -**	**$ 8,924,000**	**$ 8,730,000**	**$ 8,730,000**
Debt Service Investment Fees	**$ 2,650**	**$ 159,297**	**$ -**	**$ -**
Other Debt Service Cost	**$ 230,918**	**$ -**	**$ -**	**$ -**
Grand Total	**$ 24,640,476**	**$ 9,083,297**	**$ 8,730,000**	**$ 8,730,000**

Enterprise Funds

An enterprise fund generates its own revenues, such as charging for a service the City provides like trash pick-up. In turn, that revenue can only be spent on the costs of providing that service.

The Utilities fund is an enterprise fund used to report the operations of the City's water and wastewater services. The revenues come mainly from charges for services and impact fees. A rate study is conducted to determine the cost of water, which in turn the division utilizes to create the budget.

The Environmental Services Fund receives the majority of its revenues from charges for service. The operations of the fund comprise all of the solid waste pick-up and disposal services the City provides as well as the City's compressed nautral gas (CNG) station. This fund's budget is also based on a rate study.

The Marinas fund is mainly supported by revenues from slip rentals and merchandise/fuel sales. Currently the St. Andrews Marina is the only operational marina and the budget reflects an anticipation of six months of operation due to the pending partnership.

410 Utilities Fund

Fund Summary

Total Funded Employees

FY2024	FY2025	FY2026
111.5	113	109.98

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Revenues	**$30,646,488**	**$33,702,924**	**$33,606,787**	**$33,606,787**
Licenses and Permits	$67,486	$60,000	$38,000	$38,000
Intergovermental Revenues	$235,111	$0	$0	$0
Charges for Services	$28,967,807	$33,153,258	$32,372,787	$32,372,787
Miscellaneous	$1,141,174	$250,963	$371,000	$371,000
Other Sources	$234,909	$238,703	$825,000	$825,000
Expenses	**$28,874,613**	**$33,702,924**	**$36,480,477**	**$33,385,746**
Personal Services - Salaries & Wage	$8,023,475	$8,469,516	$8,831,473	$8,646,080
Operating Expenditures/Expenses	$19,122,311	$13,574,511	$14,645,474	$13,875,851
Capital Outlay	$0	$2,891,962	$4,330,037	$2,185,201
Debt Service	$608,386	$2,349,940	$2,349,950	$2,355,071
Other Uses	$1,120,441	$6,416,995	$6,323,543	$6,323,543
Total	**$1,771,874**	**$0**	**-$2,873,690**	**$221,041**

0000 Revenue

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Licenses and Permits	**$ 32,956**	**$ 67,486**	**$ 60,000**	**$ 38,000**
F.O.G, Program Revenue	$ 32,956	$ 67,486	$ 60,000	$ 38,000
Intergovermental Revenues	**$ -**	**$ 235,111**	**$ -**	**$ -**
FDEP Grant Revenue	$ -	$ 235,111	$ -	$ -
Charges for Services	**$ 27,789,402**	**$ 28,967,807**	**$ 33,153,258**	**$ 32,372,787**
Water Impact Fees	$ 557,457	$ 9,731	$ 1,254,279	$ 116,250
Sewer Impact Fees	$ 1,830,583	$ 946,475	$ 2,250,000	$ 312,500
Water Charges	$ 10,277,205	$ 11,476,274	$ 11,936,924	$ 12,984,960
Water Connection Fees	$ 346,652	$ 321,110	$ 390,000	$ 200,000
Fire Hydrant Rentals	$ 65,000	$ 85,000	$ 65,000	$ 65,000
Sewer Charges	$ 14,574,421	$ 15,993,714	$ 17,136,555	$ 18,582,577
Sewer Connection Fees	$ 25,110	$ 37,039	$ 30,000	$ 23,000
SPECIAL EVENTS CONNEC FEE	$ 540	$ -	$ -	$ -
Modeling Fee Revenue	$ 16,300	$ 4,500	$ -	$ -
Connection Fees	$ 92,823	$ 89,802	$ 88,000	$ 88,000
Lab Analysis Charges	$ 3,311	$ 4,163	$ 2,500	$ 500
Miscellaneous	**$ 1,103,796**	**$ 1,141,174**	**$ 250,963**	**$ 371,000**
Interest Earnings	$ 607,491	$ 402,716	$ 60,000	$ 142,000
Insurance Proceeds	$ 22,130	$ 512,519	$ -	$ -
Scrap Sales	$ 4,024	$ 205	$ -	$ -
Refund Prior Years Expens	$ 794	$ -	$ -	$ 4,500
Miscellaneous N.O.C.	$ 177	$ -	$ -	$ 4,500
Auction Proceeds	$ 17,520	$ 1,809	$ -	$ -
Bank of America Pcard Rebate	$ 4,942	$ 6,084	$ 7,000	$ -
State Appr - Sewer/Wastewater	$ -	$ 513	$ -	$ -
Water Re-connection Fees	$ 196,316	$ 175,171	$ 150,000	$ 200,000
HMGP Grant - Water Supply	$ -	$ 9,975	$ -	$ -
Gain/Loss on Investments	$ 8,486	$ 20,849	$ -	$ -
Construction Fees	$ 279,470	$ 6,668	$ 20,000	$ 20,000
Bay County Impact Fees	$ 7,670	$ 3,483	$ 12,963	$ -
Gain/Loss on Sale of Equi	$ (48,599)	$ -	$ -	$ -
Backflow Device Sales	$ 3,375	$ 1,181	$ 1,000	$ -
Other Sources	**$ 243,637**	**$ 234,909**	**$ 238,703**	**$ 825,000**
Interfund Transfers	$ 243,637	$ 234,909	$ 238,703	$ 825,000
Grand Total	**$ 29,169,791**	**$ 30,646,488**	**$ 33,702,924**	**$ 33,606,787**

3610 Utilities Administration

Physical Environment - Public Works

Adjustments to this department include unfunding the Utilities Field Data Technician and Utilities Operations Manager.

Total Funded Employees

FY2024	FY2025	FY2026
8	8	6.98

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	8	8	8.98	6.98
Personnel - Expenses	$643,166	$724,401	$702,654	$679,651
Operating Expenses	$1,991,618	$230,326	$308,670	$303,924
Capital Outlay	$0	$601,000	$250,000	$250,000
Debt Service	$0	$1,755	$2,668	$2,668
Total	**$2,634,784**	**$1,557,482**	**$1,263,992**	**$1,236,243**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Administrative Manager	0	0	0.5	0.5
City Utilities Engineer	1	1	1	1
CityWorks Administrator	0	0	1	0
Director of Public Works	0	0	0.48	0.48
Engineer I	1	1	1	1
Project Coordinator	1	1	1	1
Project Manager	1	1	1	1
Utilities Administrative Coordinator	1	1	1	1
Utilities Field Data Technician	1	1	1	0
Utilities Operations Manager	1	1	1	0
Utilities Plans Coordinator	1	1	1	1

3610 Utilities Administration

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 491,926**	**$ 643,166**	**$ 724,401**	**$ 679,651**
Regular Salaries & Wages	$ 367,983	$ 479,505	$ 545,141	$ 506,790
Overtime	$ 1,905	$ 2,732	$ 2,500	$ 3,136
Special Pay	$ 6,957	$ 12,047	$ 11,100	$ 9,504
SpcialPay-Wellness Incntv	$ -	$ 50	$ -	$ -
FICA Taxes	$ 26,492	$ 35,077	$ 42,553	$ 39,496
FRS Contributions	$ -	$ -	$ -	$ 5,002
FMPTF Contributions	$ 35,197	$ 46,975	$ 54,515	$ 47,010
Sr. Manag Supp Retire	$ -	$ -	$ -	$ 1,210
Health Insurance Expense	$ 51,202	$ 64,054	$ 65,000	$ 62,000
Dental Insurance Expense	$ 1,260	$ 1,692	$ 2,363	$ 2,319
Life and Disability Insurance	$ 586	$ 703	$ 831	$ 838
Workers' Compensation	$ 344	$ 331	$ 398	$ 2,347
Operating Expenditures/Expenses	**$ 2,240,394**	**$ 1,991,618**	**$ 230,326**	**$ 303,924**
Professional Services	$ 80,058	$ 73,739	$ 100,000	$ 200,500
Accounting & Auditing	$ 4,500	$ -	$ -	$ -
Other Contractual Svcs	$ 52	$ 7,024	$ 4,981	$ 5,050
Travel and Per Diem	$ 12,464	$ 11,479	$ 15,000	$ 13,500
Communication Services	$ 13,939	$ 15,954	$ 14,956	$ 14,955
Freight & Postage Service	$ 129	$ 17	$ -	$ 100
Utility Services	$ 546	$ 594	$ 900	$ 700
Rentals & Leases	$ 1,088	$ 41	$ 900	$ 900
Insurance	$ 6,759	$ 15,305	$ 18,089	$ 17,819
Repairs & Maintenance Svc	$ 44,731	$ 2,093	$ 4,000	$ 4,000
Printing & Binding	$ 448	$ -	$ 300	$ 300
Other Current Charges	$ 9,247	$ 1,665	$ 10,000	$ 5,000
Operating Supplies	$ 11,254	$ 9,293	$ 12,700	$ 12,700
Fuel Charges	$ 16,032	$ 17,471	$ -	$ -
Books Publicatns Membrshp	$ 34,434	$ 27,681	$ 43,000	$ 20,000
Training	$ 4,128	$ 7,394	$ 5,500	$ 8,400
Depreciation	$ 2,000,584	$ 1,801,868	$ -	$ -
Capital Outlay	**$ -**	**$ -**	**$ 601,000**	**$ 250,000**
Improv Other Than Buildgs	$ -	$ -	$ 560,000	$ 250,000
Machinery & Equipment	$ -	$ -	$ 41,000	$ -
Debt Service	**$ 908**	**$ -**	**$ 1,755**	**$ 2,668**
Debt Service Principle	$ -	$ -	$ 1,755	$ 1,760
Debt Service Interest	$ 908	$ -	$ -	$ 908
Grand Total	**$ 2,733,228**	**$ 2,634,784**	**$ 1,557,482**	**$ 1,236,243**

3620 Billing and Customer Service

Physical Environment - City Clerk-Treasurer

Total Funded Employees

FY2024	FY2025	FY2026
10	10	10

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	10	10	10	10
Personnel - Expenses	$495,562	$553,274	$551,987	$551,987
Operating Expenses	$5,581,394	$5,491,245	$5,899,421	$5,899,421
Capital Outlay	$0	$0	$0	$0
Debt Service	$76	$0	$76	$76
Total	**$6,077,032**	**$6,044,519**	**$6,451,484**	**$6,451,484**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Customer Service Representative	8	8	8	8
Manager Customer Service	1	1	1	1
Utility Billing Administrator	1	1	1	1

3620 Billing and Customer Service

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 582,635**	**$ 495,562**	**$ 553,274**	**$ 551,987**
Regular Salaries & Wages	$ 392,472	$ 361,939	$ 402,258	$ 394,026
Overtime	$ 9,993	$ 8,859	$ 7,000	$ 12,009
Special Pay	$ 17,473	$ 4,098	$ -	$ -
SpcialPay-Wellness Incntv	$ -	$ 50	$ -	$ -
FICA Taxes	$ 31,228	$ 27,495	$ 30,773	$ 30,144
FRS Contributions	$ 11,152	$ -	$ -	$ -
FMPTF Contributions	$ 33,776	$ 31,681	$ 40,227	$ 39,403
Health Insurance Expense	$ 79,056	$ 54,746	$ 65,000	$ 72,366
Dental Insurance Expense	$ 1,904	$ 1,441	$ 2,377	$ 2,326
Life and Disability Insurance	$ 1,007	$ 850	$ 1,044	$ 1,200
Workers' Compensation	$ 4,574	$ 4,404	$ 4,595	$ 513
Operating Expenditures/Expenses	**$ 5,463,897**	**$ 5,581,394**	**$ 5,491,245**	**$ 5,899,421**
Accounting & Auditing	$ 8,100	$ 28,271	$ 15,000	$ 30,000
Other Contractual Svcs	$ 5,383,161	$ 5,522,245	$ 5,330,200	$ 5,799,160
Communication Services	$ 5,427	$ 3,310	$ 4,200	$ -
Freight & Postage Service	$ 15,821	$ 10	$ 500	$ -
Rentals & Leases	$ (35)	$ 340	$ 1,700	$ 1,740
Insurance	$ 21,732	$ 15,354	$ 14,645	$ 6,096
Repairs & Maintenance Svc	$ 8,240	$ 8,159	$ 6,000	$ 8,300
Printing & Binding	$ 420	$ 520	$ 500	$ 100
Other Current Charges	$ (5,967)	$ (9,274)	$ 90,000	$ 24,000
Operating Supplies	$ 24,924	$ 10,911	$ 27,500	$ 26,500
Training	$ 495	$ 25	$ 1,000	$ 2,000
Amortization	$ 1,580	$ 1,525	$ -	$ 1,525
Debt Service	**$ 1,681**	**$ 76**	**$ -**	**$ 76**
Debt Service Principle - Leases	$ 1,572	$ -	$ -	$ -
Debt Service Interest - Leases	$ 109	$ 76	$ -	$ 76
Grand Total	**$ 6,048,213**	**$ 6,077,032**	**$ 6,044,519**	**$ 6,451,484**

3630 Underground Utilities

Physical Environment - Public Works

Adjustments to this cost center include unfunding one Utilities Service worker, reducing operating expenses, and reducing capital outlay.

Total Funded Employees

FY2024	FY2025	FY2026
43.5	45	44

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	43.5	45	45	44
Personnel - Expenses	$3,471,365	$3,339,378	$3,556,192	$3,497,352
Operating Expenses	$4,567,705	$2,359,002	$2,883,236	$2,678,746
Capital Outlay	$0	$1,338,000	$954,402	$937,000
Debt Service	$741	$4,213	$0	$5,121
Total	**$8,039,812**	**$7,040,593**	**$7,393,830**	**$7,118,219**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Equipment Operator III	5	5	5	5
Facility Maintenance Manager	0.5	0.5	0.5	0.5
Foreman	6	6	6	6
Senior Utility Service Locator	0	0	1	1
Senior Utility Service Worker	4	5	4	4
Underground Utilities Assistant Superintendent	1	1	1	1
Underground Utilities Superintendent	1	1	1	1
Utility Service Worker	21	24	24	23
Warehouse Foreman	1	0.5	0.5	0.5
Warehouse Operations Specialist	4	2	2	2

3630 Underground Utilities

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 2,872,999**	**$ 3,471,365**	**$ 3,339,378**	**$ 3,497,352**
Regular Salaries & Wages	$ 1,657,619	$ 1,929,681	$ 1,972,679	$ 1,928,862
Overtime	$ 430,869	$ 616,697	$ 525,000	$ 657,854
Special Pay	$ 19,043	$ 37,744	$ -	$ -
SpcialPay-Wellness Incntv	$ -	$ 350	$ -	$ -
FICA Taxes	$ 153,995	$ 187,394	$ 150,910	$ 147,558
FRS Contributions	$ 39,373	$ 36,064	$ 31,818	$ 31,429
FMPTF Contributions	$ 153,843	$ 183,375	$ 176,549	$ 176,092
Sr. Manag Supp Retire	$ -	$ -	$ -	$ 0
Health Insurance Expense	$ 374,308	$ 435,169	$ 430,000	$ 489,046
Dental Insurance Expense	$ 8,933	$ 11,687	$ 14,771	$ 14,615
Life and Disability Insurance	$ 3,719	$ 4,285	$ 4,653	$ 5,290
Workers' Compensation	$ 31,298	$ 28,918	$ 32,998	$ 46,605
Operating Expenditures/Expenses	**$ 3,986,376**	**$ 4,567,705**	**$ 2,359,002**	**$ 2,678,746**
Professional Services	$ 24,223	$ 14,488	$ -	$ 11,000
Other Contractual Svcs	$ 178,827	$ 119,741	$ 250,000	$ 300,000
Travel and Per Diem	$ 6,603	$ 11,151	$ 12,000	$ 12,000
Communication Services	$ 30,516	$ 30,208	$ 27,913	$ 31,810
Freight & Postage Service	$ 439	$ 165	$ -	$ 1,000
Utility Services	$ 23,401	$ 21,535	$ 25,000	$ 25,000
Rentals & Leases	$ 230,925	$ 196,070	$ 125,000	$ 83,000
Insurance	$ 147,246	$ 138,842	$ 167,358	$ 73,786
Repairs & Maintenance Svc	$ 1,185,457	$ 993,978	$ 763,428	$ 850,000
Printing & Binding	$ 169	$ 221	$ 100	$ 2,000
Other Current Charges	$ 3,722	$ 9,804	$ 2,500	$ 2,150
Operating Supplies	$ 1,025,166	$ 1,513,221	$ 621,700	$ 990,400
Fuel Charges	$ 110,652	$ 136,430	$ 104,000	$ 104,000
Road Materials & Supplies	$ 117,188	$ 133,581	$ 206,400	$ 167,600
Books Publicatns Membrshp	$ 22,251	$ 15,286	$ 38,603	$ 10,000
Training	$ 8,467	$ 17,997	$ 15,000	$ 15,000
Depreciation	$ 871,125	$ 1,214,985	$ -	$ -
Capital Outlay	**$ -**	**$ -**	**$ 1,338,000**	**$ 937,000**
Improv Other Than Buildgs	$ -	$ -	$ 700,000	$ 500,000
Machinery & Equipment	$ -	$ -	$ 638,000	$ 377,000
Intangible Assets	$ -	$ -	$ -	$ 60,000
Debt Service	**$ 908**	**$ 741**	**$ 4,213**	**$ 5,121**
Debt Service Principle	$ -	$ -	$ 4,213	$ 4,213
Debt Service Interest	$ 908	$ 609	$ -	$ 908
Debt Service Interest - Leases	$ -	$ 132	$ -	$ -
Grand Total	**$ 6,860,283**	**$ 8,039,812**	**$ 7,040,593**	**$ 7,118,219**

3640 Lift Stations

Physical Environment - Public Works

Adjustments to this cost center include reducing operating expenses, and reducing capital outlay.

Total Funded Employees

FY2024	FY2025	FY2026
20	20	19

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	20	20	20	19
Personnel - Expenses	$1,473,033	$1,625,366	$1,734,521	$1,680,721
Operating Expenses	$2,372,962	$1,997,674	$2,326,535	$2,096,249
Capital Outlay	$0	$250,000	$1,640,429	$597,995
Debt Service	$609	$4,564	$5,473	$5,473
Total	**$3,846,604**	**$3,877,604**	**$5,706,958**	**$4,380,438**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Assistant Superintendent Lift Stations	1	1	1	1
Electrician I	0	0	1	1
Electrician/SCADA Technician	1	1	0	0
Equipment Operator III	2	2	1	1
Foreman	1	1	2	2
Lift Station Superintendant	1	1	1	1
Lift Station Technician I	6	6	6	6
Lift Station Technician II	6	6	6	5
Lift Station Technician III	2	2	2	2

3640 Lift Stations

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 1,293,299**	**$ 1,473,033**	**$ 1,625,366**	**$ 1,680,721**
Regular Salaries & Wages	$ 615,462	$ 667,456	$ 828,211	$ 787,435
Overtime	$ 356,202	$ 491,200	$ 475,000	$ 521,060
Special Pay	$ 2,001	$ 9,764	$ -	$ -
SpcialPay-Wellness Incntv	$ -	$ 50	$ -	$ -
FICA Taxes	$ 70,679	$ 85,503	$ 61,070	$ 60,240
FRS Contributions	$ 22,563	$ (43,990)	$ -	$ -
FMPTF Contributions	$ 63,491	$ 74,435	$ 79,831	$ 78,745
Health Insurance Expense	$ 145,413	$ 170,452	$ 160,000	$ 209,505
Dental Insurance Expense	$ 3,483	$ 4,459	$ 6,452	$ 6,312
Life and Disability Insurance	$ 1,423	$ 1,591	$ 2,001	$ 2,290
Workers' Compensation	$ 12,582	$ 12,114	$ 12,800	$ 15,134
Operating Expenditures/Expenses	**$ 3,088,949**	**$ 2,372,962**	**$ 1,997,674**	**$ 2,096,249**
Other Contractual Svcs	$ 94,425	$ 81,122	$ 97,620	$ 90,000
Travel and Per Diem	$ 6,574	$ 3,098	$ 7,000	$ 3,000
Communication Services	$ 27,589	$ 25,643	$ 27,500	$ 29,500
Freight & Postage Service	$ 120	$ 697	$ 1,000	$ 550
Utility Services	$ 288,987	$ 290,472	$ 300,000	$ 300,000
Rentals & Leases	$ 214,632	$ 382,053	$ 251,700	$ 311,850
Insurance	$ 38,467	$ 36,819	$ 44,229	$ 44,174
Repairs & Maintenance Svc	$ 1,670,440	$ 640,668	$ 855,000	$ 850,000
Printing & Binding	$ -	$ 46	$ -	$ 1,550
Other Current Charges	$ 934	$ 130	$ 625	$ 625
Operating Supplies	$ 137,669	$ 157,118	$ 150,000	$ 200,000
Fuel Charges	$ 251,927	$ 265,622	$ 240,000	$ 240,000
Road Materials & Supplies	$ -	$ -	$ -	$ 2,000
Books Publicatns Membrshp	$ 12,620	$ 11,815	$ 13,000	$ 13,000
Training	$ 1,200	$ 2,903	$ 10,000	$ 10,000
Depreciation	$ 343,365	$ 474,757	$ -	$ -
Capital Outlay	**$ -**	**$ -**	**$ 250,000**	**$ 597,995**
Improv Other Than Buildgs	$ -	$ -	$ 250,000	$ 250,000
Machinery & Equipment	$ -	$ -	$ -	$ 347,995
Debt Service	**$ 908**	**$ 609**	**$ 4,564**	**$ 5,473**
Debt Service Principle	$ -	$ -	$ 4,564	$ 4,565
Debt Service Interest	$ 908	$ 609	$ -	$ 908
Grand Total	**$ 4,383,156**	**$ 3,846,604**	**$ 3,877,604**	**$ 4,380,438**

3650 Wastewater Treatment Operations

Physical Environment - Public Works

Total Funded Employees

FY2024	FY2025	FY2026
21	21	21

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	21	21	21	21
Personnel - Expenses	$1,304,150	$1,522,549	$1,542,069	$1,542,069
Operating Expenses	$1,087,118	$37,475	$23,978	$23,978
Capital Outlay	$0	$0	$0	$0
Debt Service	$0	$0	$0	$0
Total	**$2,391,268**	**$1,560,024**	**$1,566,047**	**$1,566,047**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Assistant Superintendent (WWTP)	1	1	1	1
Electrician I	0	0	2	2
Electrician/SCADA Technician	2	2	0	0
Lead Treatment Plant Operator	2	2	2	2
Maintenance Worker I	1	1	0	0
Maintenance Worker II	0	0	1	1
Treatment Plant Superintendent	1	1	1	1
WWTP Operator I	6	6	6	6
WWTP Operator II	4	4	4	4
WWTP Operator III	2	2	2	2
WWTP Operator Trainee	2	2	2	2

3650 Wastewater Treatment Operations

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 1,259,545**	**$ 1,304,150**	**$ 1,522,549**	**$ 1,542,069**
Regular Salaries & Wages	$ 782,110	$ 771,483	$ 956,615	$ 933,551
Overtime	$ 111,903	$ 165,903	$ 140,000	$ 194,509
Special Pay	$ 2,055	$ 12,246	$ -	$ -
FICA Taxes	$ 65,227	$ 69,094	$ 73,181	$ 71,417
FRS Contributions	$ 16,112	$ 18,436	$ 15,338	$ 15,053
FMPTF Contributions	$ 73,453	$ 75,391	$ 88,403	$ 86,232
Health Insurance Expense	$ 184,183	$ 167,984	$ 221,529	$ 214,437
Dental Insurance Expense	$ 4,409	$ 4,352	$ 6,792	$ 6,644
Life and Disability Insurance	$ 1,798	$ 1,646	$ 2,192	$ 2,520
Workers' Compensation	$ 18,296	$ 17,615	$ 18,500	$ 17,706
Operating Expenditures/Expenses	**$ 1,081,565**	**$ 1,087,118**	**$ 37,475**	**$ 23,978**
Other Contractual Svcs	$ 4,182	$ 9,031	$ -	$ 8,285
Communication Services	$ 2,219	$ 1,647	$ 2,200	$ -
Insurance	$ 18,901	$ 23,428	$ 33,275	$ 13,693
Repairs & Maintenance Svc	$ 826	$ 736	$ -	$ -
Operating Supplies	$ 5,023	$ 1,861	$ 2,000	$ 2,000
Depreciation	$ 1,050,415	$ 1,050,415	$ -	$ -
Grand Total	**$ 2,341,110**	**$ 2,391,268**	**$ 1,560,024**	**$ 1,566,047**

3651 St Andrews WWTP

Physical Environment - Public Works

Adjustments to this cost center include reducing operating expenses, and reducing capital outlay.

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Operating Expenses	$1,279,056	$1,571,084	$1,686,862	$1,415,919
Capital Outlay	$0	$391,535	$299,517	$14,517
Debt Service	$609	$702	$1,610	$1,610
Total	**$1,279,665**	**$1,963,321**	**$1,987,989**	**$1,432,046**

3651 St Andrews WWTP

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Operating Expenditures/Expenses	**$ 1,393,052**	**$ 1,279,056**	**$ 1,571,084**	**$ 1,415,919**
Professional Services	$ -	$ -	$ 150,000	$ 80,000
Other Contractual Svcs	$ 100,879	$ 150,288	$ 220,000	$ 258,910
Travel and Per Diem	$ 1,286	$ 1,319	$ 9,000	$ 6,000
Communication Services	$ 10,197	$ 13,256	$ 2,268	$ 10,000
Freight & Postage Service	$ 139	$ 42	$ 200	$ 200
Utility Services	$ 505,301	$ 585,563	$ 515,000	$ 220,000
Rentals & Leases	$ 150	$ 2,453	$ 1,000	$ 2,164
Insurance	$ 225,719	$ 184,537	$ 182,741	$ 305,808
Repairs & Maintenance Svc	$ 267,285	$ 160,854	$ 250,000	$ 236,337
Printing & Binding	$ -	$ -	$ 1,000	$ -
Other Current Charges	$ 9,361	$ 7,000	$ 10,000	$ 100,000
Operating Supplies	$ 226,367	$ 126,420	$ 201,500	$ 175,000
Fuel Charges	$ 8,560	$ 10,641	$ 10,125	$ 9,500
Books Publicatns Membrshp	$ 11,899	$ 12,438	$ 13,250	$ 8,000
Training	$ 2,907	$ 3,947	$ 5,000	$ 4,000
Depreciation	$ 22,102	$ 19,099	$ -	$ -
Amortization	$ 899	$ 1,199	$ -	$ -
Capital Outlay	**$ -**	**$ -**	**$ 391,535**	**$ 14,517**
Improv Other Than Buildgs	$ -	$ -	$ 285,000	$ -
Machinery & Equipment	$ -	$ -	$ 106,535	$ 14,517
Debt Service	**$ 1,696**	**$ 609**	**$ 702**	**$ 1,610**
Debt Service Principle	$ -	$ -	$ 702	$ 702
Debt Service Interest	$ 908	$ 609	$ -	$ 908
Debt Service Principle - Leases	$ 703	$ -	$ -	$ -
Debt Service Interest - Leases	$ 85	$ -	$ -	$ -
Grand Total	**$ 1,394,748**	**$ 1,279,665**	**$ 1,963,321**	**$ 1,432,046**

3652 Millville WWTP

Physical Environment - Public Works

Adjustments to this cost center include reducing operating expenses, and reducing capital outlay.

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Operating Expenses	$2,015,033	$1,688,317	$1,299,062	$1,246,141
Capital Outlay	$0	$311,427	$1,128,889	$328,889
Debt Service	$609	$1,404	$2,313	$2,313
Total	**$2,015,642**	**$2,001,148**	**$2,430,264**	**$1,577,343**

3652 Millville WWTP

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Operating Expenditures/Expenses	**$ 1,753,794**	**$ 2,015,033**	**$ 1,688,317**	**$ 1,246,141**
Professional Services	$ 513	$ 234,599	$ -	$ 80,000
Other Contractual Svcs	$ 102,459	$ 94,622	$ 150,000	$ 150,000
Travel and Per Diem	$ 7,483	$ 544	$ 5,000	$ 6,000
Communication Services	$ 23,031	$ 26,859	$ 15,000	$ 23,000
Freight & Postage Service	$ 249	$ 70	$ 300	$ 250
Utility Services	$ 546,301	$ 600,476	$ 550,000	$ 422,600
Rentals & Leases	$ (514)	$ 2,324	$ 5,000	$ 3,000
Insurance	$ 89,164	$ 72,807	$ 71,789	$ 109,463
Repairs & Maintenance Svc	$ 637,539	$ 710,643	$ 650,000	$ 241,000
Printing & Binding	$ -	$ -	$ -	$ 1,000
Other Current Charges	$ 8,897	$ 6,500	$ 7,625	$ 7,625
Operating Supplies	$ 213,503	$ 132,369	$ 200,000	$ 175,000
Fuel Charges	$ 8,647	$ 14,497	$ 7,603	$ 7,003
Books Publicatns Membrshp	$ 19,848	$ 21,342	$ 20,000	$ 16,500
Training	$ 3,901	$ 3,248	$ 6,000	$ 3,700
Depreciation	$ 92,509	$ 94,133	$ -	$ -
Amortization	$ 267	$ -	$ -	$ -
Capital Outlay	**$ -**	**$ -**	**$ 311,427**	**$ 328,889**
Buildings	$ -	$ -	$ 26,685	$ -
Improv Other Than Buildgs	$ -	$ -	$ -	$ 200,000
Machinery & Equipment	$ -	$ -	$ 284,742	$ 128,889
Debt Service	**$ 908**	**$ 609**	**$ 1,404**	**$ 2,313**
Debt Service Principle	$ -	$ -	$ 1,404	$ 1,405
Debt Service Interest	$ 908	$ 609	$ -	$ 908
Grand Total	**$ 1,754,702**	**$ 2,015,642**	**$ 2,001,148**	**$ 1,577,343**

3653 - Laboratory

Physical Environment - Public Works

Adjustments to this cost center include reducing operating expenses.

Total Funded Employees

FY2024	FY2025	FY2026
6	6	6

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	6	6	6	6
Personnel - Expenses	$475,617	$497,847	$500,736	$500,736
Operating Expenses	$145,084	$127,504	$136,707	$134,666
Capital Outlay	$0	$0	$11,800	$11,800
Debt Service	$609	$351	$351	$351
Total	**$621,310**	**$625,702**	**$649,594**	**$647,553**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Environmental Specialist	1	1	1	1
Laboratory Analyst	0	3	3	3
Laboratory Superintendent	1	1	1	1
Laboratory Technician	2	0	0	0
Quality Assurance Officer	1	1	1	1
Senior Laboratory Technician	1	0	0	0

3653 - Laboratory

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 462,887**	**$ 475,617**	**$ 497,847**	**$ 500,736**
Regular Salaries & Wages	$ 294,522	$ 328,538	$ 334,087	$ 327,788
Overtime	$ 24,556	$ 31,023	$ 28,000	$ 31,387
Special Pay	$ 5,422	$ 5,321	$ -	$ -
FICA Taxes	$ 22,946	$ 25,106	$ 25,558	$ 25,076
FRS Contributions	$ 11,598	$ (22,489)	$ -	$ -
FMPTF Contributions	$ 29,726	$ 33,476	$ 33,410	$ 32,779
Health Insurance Expense	$ 62,848	$ 63,490	$ 64,827	$ 74,936
Dental Insurance Expense	$ 1,506	$ 1,729	$ 2,038	$ 1,993
Life and Disability Insurance	$ 613	$ 613	$ 627	$ 720
Workers' Compensation	$ 9,149	$ 8,809	$ 9,300	$ 6,057
Operating Expenditures/Expenses	**$ 162,914**	**$ 145,084**	**$ 127,504**	**$ 134,666**
Other Contractual Svcs	$ 32,183	$ 25,346	$ 27,000	$ 27,000
Travel and Per Diem	$ -	$ -	$ 2,000	$ 2,000
Communication Services	$ 9,387	$ 11,791	$ 9,360	$ 13,701
Freight & Postage Service	$ 11,661	$ 1,997	$ 3,000	$ 3,000
Utility Services	$ 5,291	$ 7,953	$ 8,000	$ 5,301
Rentals & Leases	$ 3,172	$ 2,261	$ 4,000	$ 4,000
Insurance	$ 16,112	$ 9,512	$ 11,544	$ 11,544
Repairs & Maintenance Svc	$ 6,719	$ 10,807	$ 7,000	$ 6,650
Printing & Binding	$ 733	$ 574	$ 1,000	$ 1,000
Other Current Charges	$ 1,650	$ 1,707	$ 2,000	$ 1,600
Operating Supplies	$ 72,887	$ 68,979	$ 50,000	$ 56,270
Fuel Charges	$ 1,518	$ 1,516	$ 1,500	$ 1,500
Books Publicatns Membrshp	$ 50	$ -	$ 100	$ 100
Training	$ 729	$ 1,146	$ 1,000	$ 1,000
Depreciation	$ 820	$ 1,495	$ -	$ -
Capital Outlay	**$ -**	**$ -**	**$ -**	**$ 11,800**
Machinery & Equipment	$ -	$ -	$ -	$ 11,800
Debt Service	**$ 908**	**$ 609**	**$ 351**	**$ 351**
Debt Service Interest	$ 908	$ 609	$ -	$ -
Debt Service Principle	$ -	$ -	$ 351	$ 351
Grand Total	**$ 626,709**	**$ 621,310**	**$ 625,702**	**$ 647,553**

3720 F.O.G.

Physical Environment - Public Works

Adjustments to this cost center include reducing operating expenses.

Total Funded Employees

FY2024	FY2025	FY2026
3	3	3

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	3	3	4	3
Personnel - Expenses	$160,581	$206,701	$243,315	$193,565
Operating Expenses	$82,341	$71,884	$81,003	$76,807
Capital Outlay	$0	$0	$45,000	$45,000
Debt Service	$609	$351	$1,259	$1,259
Total	**$243,530**	**$278,936**	**$370,577**	**$316,631**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Environmental Compliance Inspector	2	2	2	2
Environmental Compliance Manager	0	1	1	1
Environmental Compliance Supervisor	1	0	0	0

3720 F.O.G.

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 180,852**	**$ 160,581**	**$ 206,701**	**$ 193,565**
Regular Salaries & Wages	$ 126,797	$ 120,666	$ 143,666	$ 133,391
Overtime	$ 12,529	$ 13,423	$ 15,000	$ 12,622
Special Pay	$ 2,573	$ -	$ -	$ -
SpcialPay-Wellness Incntv	$ -	$ 50	$ -	$ -
FICA Taxes	$ 10,668	$ 10,240	$ 10,991	$ 10,205
FMPTF Contributions	$ 12,041	$ 9,343	$ 14,368	$ 13,340
Health Insurance Expense	$ 14,382	$ 6,225	$ 20,343	$ 20,327
Dental Insurance Expense	$ 617	$ 468	$ 1,019	$ 665
Life and Disability Insurance	$ 251	$ 166	$ 314	$ 360
Workers' Compensation	$ 994	$ -	$ 1,000	$ 2,655
Operating Expenditures/Expenses	**$ 74,871**	**$ 82,341**	**$ 71,884**	**$ 76,807**
Other Contractual Svcs	$ 1,817	$ 2,255	$ 1,613	$ 1,636
Travel and Per Diem	$ 12,277	$ 8,848	$ 10,000	$ 7,000
Communication Services	$ 2,845	$ 3,877	$ 5,000	$ 4,880
Freight & Postage Service	$ 1,300	$ -	$ 1,500	$ 2,700
Insurance	$ 2,558	$ 4,849	$ 6,171	$ 6,171
Repairs & Maintenance Svc	$ 1,610	$ 10,926	$ 10,600	$ 10,600
Printing & Binding	$ 230	$ -	$ -	$ 2,000
Promotional Activities	$ -	$ -	$ 1,000	$ 2,000
Other Current Charges	$ -	$ 250	$ -	$ 750
Operating Supplies	$ 16,739	$ 5,926	$ 2,500	$ 10,170
Fuel Charges	$ 2,329	$ 1,803	$ 3,500	$ 3,500
Books Publicatns Membrshp	$ 17,476	$ 12,276	$ 20,000	$ 16,000
Training	$ 4,285	$ 9,131	$ 10,000	$ 9,400
Depreciation	$ 11,404	$ 22,199	$ -	$ -
Capital Outlay	**$ -**	**$ -**	**$ -**	**$ 45,000**
Machinery & Equipment	$ -	$ -	$ -	$ 45,000
Debt Service	**$ 908**	**$ 609**	**$ 351**	**$ 1,259**
Debt Service Interest	$ 908	$ 609	$ -	$ 908
Debt Service Principle	$ -	$ -	$ 351	$ 351
Grand Total	**$ 256,631**	**$ 243,530**	**$ 278,936**	**$ 316,631**

3680 Debt Service

Debt - N/A (Expense Only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Debt Service	**$ 647,163**	**$ 604,525**	**$ 2,336,600**	**$ 2,336,200**
Debt Service Principle	$ -	$ -	$ 1,754,000	$ 1,798,000
Debt Service Interest	$ 647,163	$ 604,525	$ 582,600	$ 538,200
Grand Total	**$ 647,163**	**$ 604,525**	**$ 2,336,600**	**$ 2,336,200**

8800 - Non-Departmental Expenses

Other Financing Uses - N/A (Expense Only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Other Uses	**$ 1,071,065**	**$ 1,120,441**	**$ 6,416,995**	**$ 6,323,543**
Transfer for Debt Service	$ -	$ -	$ 5,225,492	$ -
Transfer to Fund 215 CIP Note Series 2016	$ 6,228	$ 8,751	$ 7,503	$ 7,528
Transfer to fund 225 CIP Note 2023	$ -	$ -	$ -	$ 5,096,015
Transfers General Fund	$ 1,064,837	$ 1,111,690	$ 1,184,000	$ 1,220,000
Grand Total	**$ 1,071,065**	**$ 1,120,441**	**$ 6,416,995**	**$ 6,323,543**

440 Environmental Services Fund

Fund Summary

Total Funded Employees

FY2024	FY2025	FY2026
49	53	53.81

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Revenues	**$11,308,916**	**$12,008,021**	**$11,978,539**	**$11,978,539**
Charges for Services	$10,758,615	$11,201,300	$11,918,866	$11,918,866
Miscellaneous	$550,301	$806,721	$59,673	$59,673
Expenses	**$10,641,989**	**$12,008,021**	**$11,631,407**	**$11,631,407**
Personal Services - Salaries & Wage	$3,160,427	$3,701,920	$3,705,848	$3,705,848
Operating Expenditures/Expenses	$6,272,989	$4,352,477	$4,729,986	$4,729,986
Capital Outlay	$0	$2,652,000	$1,735,000	$1,735,000
Debt Service	$1,827	$16,853	$16,855	$16,855
Other Uses	$1,206,746	$1,284,771	$1,443,718	$1,443,718
Total	**$666,927**	**$0**	**$347,132**	**$347,132**

0000 Revenue

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Charges for Services	**$ 9,718,526**	**$ 10,758,615**	**$ 11,201,300**	**$ 11,918,866**
Refuse Collection Charges	$ 9,717,157	$ 10,756,149	$ 11,200,000	$ 11,918,866
Special Events Refuse Charge	$ 1,369	$ 2,466	$ 1,300	$ -
Miscellaneous	**$ 251,439**	**$ 550,301**	**$ 806,721**	**$ 59,673**
Interest Earnings	$ 195,554	$ 452,778	$ 100,000	$ 37,673
Gain/Loss on Investments	$ 18,355	$ 45,094	$ -	$ -
Insurance Proceeds	$ 12,057	$ 2,886	$ -	$ -
Gain/Loss on Sale of Equi	$ (4,918)	$ -	$ -	$ -
Scrap Sales	$ 7,602	$ 4,042	$ -	$ -
Refund Prior Years Expens	$ -	$ 1,135	$ -	$ -
Miscellaneous N.O.C.	$ 125	$ 42	$ -	$ -
Auction Proceeds	$ 2,275	$ 30,400	$ -	$ -
CNG Sales	$ 19,942	$ 12,927	$ 22,000	$ 22,000
Bank of America Pcard Rebate	$ 448	$ 998	$ 500	$ -
Budgetary changes in reserves	$ -	$ -	$ 684,221	$ -
Grand Total	**$ 9,969,966**	**$ 11,308,916**	**$ 12,008,021**	**$ 11,978,539**

3410 Enviromental Services Administration

Physical Environment - Public Works

Total Funded Employees

FY2024	FY2025	FY2026
0	3	3.81

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	0	3	3.81	3.81
Personnel - Expenses	$0	$291,621	$364,280	$364,280
Operating Expenses	$444,929	$215,913	$165,846	$165,846
Capital Outlay	$0	$0	$0	$0
Debt Service	$0	$0	$0	$0
Total	**$444,929**	**$507,534**	**$530,126**	**$530,126**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Administrative Assistant	0	1	1	1
Assistant Superintendent	0	0	1	1
Director of Public Works	0	0	0.24	0.24
Enviromental Services Superintendent	0	1	1	1
Environmental Services Manager	0	1	0	0
Senior Manager Enviro Svc/Street	0	0	0.57	0.57

3410 Enviromental Services Administration

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ -**	**$ -**	**$ 291,621**	**$ 364,280**
Regular Salaries & Wages	$ -	$ -	$ 218,078	$ 270,352
Overtime	$ -	$ -	$ -	$ 210
Special Pay	$ -	$ -	$ 3,600	$ 3,204
FICA Taxes	$ -	$ -	$ 16,959	$ 20,930
FMPTF Contributions	$ -	$ -	$ 21,809	$ 27,036
Sr. Manag Supp Retire	$ -	$ -	$ -	$ 650
Health Insurance Expense	$ -	$ -	$ 30,183	$ 31,372
Dental Insurance Expense	$ -	$ -	$ 679	$ 1,077
Life and Disability Insurance	$ -	$ -	$ 311	$ 457
Workers' Compensation	$ -	$ -	$ 1	$ 8,991
Operating Expenditures/Expenses	**$ 12,208**	**$ 444,929**	**$ 215,913**	**$ 165,846**
Accounting & Auditing	$ -	$ -	$ 9,000	$ 6,000
Other Contractual Svcs	$ -	$ 1,691	$ 40,500	$ 42,075
Travel and Per Diem	$ -	$ -	$ 6,000	$ 8,000
Communication Services	$ -	$ -	$ 1,224	$ 2,388
Freight & Postage Service	$ -	$ -	$ 600	$ 200
Utility Services	$ -	$ -	$ 12,400	$ 13,400
Insurance	$ 12,208	$ 18,238	$ -	$ 11,833
Repairs & Maintenance Svc	$ -	$ -	$ 27,389	$ -
Printing & Binding	$ -	$ -	$ 2,800	$ 4,800
Other Current Charges	$ -	$ 425,000	$ 39,000	$ 39,000
Operating Supplies	$ -	$ -	$ 35,000	$ 28,850
Books Publicatns Membrshp	$ -	$ -	$ 37,500	$ 4,800
Training	$ -	$ -	$ 4,500	$ 4,500
Grand Total	**$ 12,208**	**$ 444,929**	**$ 507,534**	**$ 530,126**

3420 Residential Garbage

Physical Environment - Public Works

Total Funded Employees

FY2024	FY2025	FY2026
16.99	15	15

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	16.99	15	15	15
Personnel - Expenses	$1,067,178	$1,113,124	$1,052,449	$1,052,449
Operating Expenses	$2,131,990	$1,445,855	$1,489,698	$1,489,698
Capital Outlay	$0	$990,000	$498,000	$498,000
Debt Service	$609	$5,618	$5,618	$5,618
Total	**$3,199,777**	**$3,554,597**	**$3,045,765**	**$3,045,765**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Administrative Assistant	0.33	0	0	0
Environmental Services Maintenance Assistant	0	1	1	1
Environmental Services Manager	0.33	0	0	0
Equipment Operator I	1	1	1	1
Equipment Operator II	10	10	10	10
Equipment Operator III	1	0	0	0
Foreman	1	1	1	1
Maintenance Worker I	2	1	0	0
Maintenance Worker II	0	1	2	2
Solid Waste Maintenance Assistant	1	0	0	0
Solid Waste Superintendent	0.33	0	0	0

3420 Residential Garbage

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 1,020,694**	**$ 1,067,178**	**$ 1,113,124**	**$ 1,052,449**
Regular Salaries & Wages	$ 664,823	$ 701,380	$ 676,144	$ 677,127
Overtime	$ 25,148	$ 31,890	$ 22,000	$ 39,326
Special Pay	$ 10,792	$ 7,657	$ 87,814	$ -
SpcialPay-Wellness Incntv	$ -	$ 50	$ -	$ -
FICA Taxes	$ 49,995	$ 52,568	$ 51,726	$ 51,800
FRS Contributions	$ 13,274	$ 15,646	$ 15,718	$ 15,886
FMPTF Contributions	$ 55,847	$ 58,175	$ 56,084	$ 56,058
Sr. Manag Supp Retire	$ -	$ -	$ -	$ 0
Health Insurance Expense	$ 170,457	$ 170,051	$ 172,018	$ 171,876
Dental Insurance Expense	$ 3,622	$ 3,987	$ 4,754	$ 4,650
Life and Disability Insurance	$ 1,577	$ 1,549	$ 1,566	$ 1,800
Workers' Compensation	$ 25,159	$ 24,224	$ 25,300	$ 33,924
Operating Expenditures/Expenses	**$ 1,923,593**	**$ 2,131,990**	**$ 1,445,855**	**$ 1,489,698**
Accounting & Auditing	$ 5,200	$ 6,018	$ -	$ 8,333
Other Contractual Svcs	$ 549,437	$ 592,199	$ 582,912	$ 646,412
Communication Services	$ 2,530	$ 2,578	$ 2,700	$ 444
Freight & Postage Service	$ 29	$ -	$ -	$ -
Utility Services	$ 5,088	$ 4,908	$ -	$ -
Rentals & Leases	$ -	$ -	$ -	$ 60,000
Insurance	$ 79,723	$ 92,462	$ 94,743	$ 49,364
Repairs & Maintenance Svc	$ 507,149	$ 674,918	$ 492,000	$ 455,000
Printing & Binding	$ 174	$ 138	$ -	$ -
Other Current Charges	$ 6,294	$ -	$ 1,500	$ 1,000
Operating Supplies	$ 109,727	$ 174,942	$ 120,000	$ 147,145
Fuel Charges	$ 16,981	$ 7,351	$ 22,000	$ 12,000
Books Publicatns Membrshp	$ 11,741	$ 11,815	$ -	$ -
Training	$ 110	$ 125	$ -	$ -
Depreciation	$ 540,527	$ 472,559	$ -	$ -
CNG Fuel Charges	$ 88,883	$ 91,977	$ 130,000	$ 110,000
Capital Outlay	**$ -**	**$ -**	**$ 990,000**	**$ 498,000**
Machinery & Equipment	$ -	$ -	$ 990,000	$ 498,000
Debt Service	**$ 908**	**$ 609**	**$ 5,618**	**$ 5,618**
Debt Service Interest	$ 908	$ 609	$ -	$ -
Debt Service Principle	$ -	$ -	$ 5,618	$ 5,618
Grand Total	**$ 2,945,195**	**$ 3,199,777**	**$ 3,554,597**	**$ 3,045,765**

3430 Commercial Garbage

Physical Environment - Public Works

Total Funded Employees

FY2024	FY2025	FY2026
7.99	12	12

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	7.99	12	12	12
Personnel - Expenses	$769,469	$847,867	$846,244	$846,244
Operating Expenses	$1,957,651	$1,449,427	$1,579,531	$1,579,531
Capital Outlay	$0	$1,023,000	$563,000	$563,000
Debt Service	$609	$4,213	$4,214	$4,214
Total	**$2,727,729**	**$3,324,507**	**$2,992,989**	**$2,992,989**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Administrative Assistant	0.33	0	0	0
Environmental Services Manager	0.33	0	0	0
Equipment Operator III	7	8	8	8
Maintenance Worker II	0	4	4	4
Solid Waste Superintendent	0.33	0	0	0

3430 Commercial Garbage

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 619,000**	**$ 769,469**	**$ 847,867**	**$ 846,244**
Regular Salaries & Wages	$ 391,706	$ 506,823	$ 550,357	$ 527,372
Overtime	$ 41,567	$ 50,174	$ 35,000	$ 56,912
Special Pay	$ 4,611	$ 7,106	$ -	$ -
FICA Taxes	$ 30,646	$ 39,639	$ 42,103	$ 40,345
FRS Contributions	$ 23,211	$ (4,058)	$ 13,776	$ -
FMPTF Contributions	$ 32,729	$ 44,135	$ 48,517	$ 52,738
Health Insurance Expense	$ 78,781	$ 109,979	$ 139,285	$ 139,170
Dental Insurance Expense	$ 1,588	$ 2,602	$ 4,075	$ 3,986
Life and Disability Insurance	$ 746	$ 957	$ 1,254	$ 1,440
Workers' Compensation	$ 13,415	$ 12,113	$ 13,501	$ 24,281
Operating Expenditures/Expenses	**$ 2,154,222**	**$ 1,957,651**	**$ 1,449,427**	**$ 1,579,531**
Accounting & Auditing	$ 4,100	$ -	$ -	$ -
Other Contractual Svcs	$ 657,087	$ 679,652	$ 667,458	$ 739,500
Communication Services	$ 2,323	$ 2,139	$ 2,300	$ 253
Utility Services	$ 6,512	$ 6,512	$ -	$ -
Insurance	$ 51,182	$ 40,299	$ 45,405	$ 75,016
Repairs & Maintenance Svc	$ 552,907	$ 646,485	$ 392,000	$ 377,500
Printing & Binding	$ 1,663	$ 1,723	$ -	$ 3,000
Other Current Charges	$ 6,730	$ 88	$ 1,000	$ -
Operating Supplies	$ 271,933	$ 100,797	$ 250,000	$ 272,998
Fuel Charges	$ 17,860	$ 10,628	$ 11,264	$ 11,264
Books Publicatns Membrshp	$ 11,741	$ 12,120	$ -	$ -
Training	$ 237	$ -	$ -	$ -
Depreciation	$ 504,689	$ 400,262	$ -	$ -
CNG Fuel Charges	$ 65,257	$ 56,946	$ 80,000	$ 100,000
Capital Outlay	**$ -**	**$ -**	**$ 1,023,000**	**$ 563,000**
Machinery & Equipment	$ -	$ -	$ 1,023,000	$ 563,000
Debt Service	**$ 908**	**$ 609**	**$ 4,213**	**$ 4,214**
Debt Service Principle	$ -	$ -	$ 4,213	$ 4,214
Debt Service Interest	$ 908	$ 609	$ -	$ -
Grand Total	**$ 2,774,129**	**$ 2,727,729**	**$ 3,324,507**	**$ 2,992,989**

3440 Residential Trash

Physical Environment - Public Works

Total Funded Employees

FY2024	FY2025	FY2026
24.02	23	23

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	24.02	23	23	23
Personnel - Expenses	$1,323,780	$1,449,308	$1,442,875	$1,442,875
Operating Expenses	$1,644,484	$1,135,477	$1,304,911	$1,304,911
Capital Outlay	$0	$639,000	$674,000	$674,000
Debt Service	$609	$7,022	$7,023	$7,023
Total	**$2,968,873**	**$3,230,807**	**$3,428,809**	**$3,428,809**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Administrative Assistant	0.34	0	0	0
Environmental Services Manager	0.34	0	0	0
Equipment Operator I	22	22	22	22
Foreman	1	1	1	1
Solid Waste Superintendent	0.34	0	0	0

3440 Residential Trash

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 1,186,687**	**$ 1,323,780**	**$ 1,449,308**	**$ 1,442,875**
Regular Salaries & Wages	$ 769,631	$ 892,362	$ 975,850	$ 953,942
Overtime	$ 9,632	$ 27,053	$ 10,000	$ 25,841
Special Pay	$ 19,102	$ 14,755	$ -	$ -
SpcialPay-Wellness Incntv	$ -	$ 50	$ -	$ -
FICA Taxes	$ 58,452	$ 67,755	$ 74,653	$ 72,978
FRS Contributions	$ 9,830	$ (18,330)	$ -	$ -
FMPTF Contributions	$ 74,949	$ 85,594	$ 97,587	$ 95,395
Health Insurance Expense	$ 194,519	$ 202,913	$ 237,387	$ 237,192
Dental Insurance Expense	$ 4,381	$ 5,097	$ 7,131	$ 6,976
Life and Disability Insurance	$ 1,899	$ 2,048	$ 2,401	$ 2,760
Workers' Compensation	$ 44,292	$ 44,484	$ 44,298	$ 47,791
Operating Expenditures/Expenses	**$ 1,471,683**	**$ 1,644,484**	**$ 1,135,477**	**$ 1,304,911**
Other Contractual Svcs	$ 469,570	$ 497,994	$ 493,411	$ 532,457
Travel and Per Diem	$ -	$ -	$ 2,000	$ -
Communication Services	$ 853	$ 1,102	$ 1,000	$ 444
Utility Services	$ 2,953	$ 2,665	$ -	$ -
Insurance	$ 83,242	$ 73,263	$ 80,766	$ 62,335
Repairs & Maintenance Svc	$ 452,008	$ 624,635	$ 437,000	$ 603,500
Printing & Binding	$ 174	$ 46	$ 300	$ -
Other Current Charges	$ 535	$ 78	$ 1,000	$ 1,000
Operating Supplies	$ 15,977	$ 20,052	$ 20,000	$ 18,175
Fuel Charges	$ 24,047	$ 15,337	$ 20,000	$ 12,000
Books Publicatns Membrshp	$ 11,741	$ 11,815	$ -	$ -
Training	$ 990	$ -	$ -	$ -
Depreciation	$ 347,721	$ 336,015	$ -	$ -
CNG Fuel Charges	$ 61,872	$ 61,481	$ 80,000	$ 75,000
Capital Outlay	**$ -**	**$ -**	**$ 639,000**	**$ 674,000**
Machinery & Equipment	$ -	$ -	$ 639,000	$ 674,000
Debt Service	**$ 908**	**$ 609**	**$ 7,022**	**$ 7,023**
Debt Service Principle	$ -	$ -	$ 7,022	$ 7,023
Debt Service Interest	$ 908	$ 609	$ -	$ -
Grand Total	**$ 2,659,277**	**$ 2,968,873**	**$ 3,230,807**	**$ 3,428,809**

3450 CNG Station

Physical Environment - N/A (expense only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Operating Expenditures/Expenses	**$ 81,837**	**$ 93,936**	**$ 105,805**	**$ 190,000**
Other Contractual Svcs	$ 46,017	$ 40,502	$ 50,000	$ 78,000
Communication Services	$ 1,336	$ 1,246	$ 1,500	$ 4,500
Utility Services	$ 31,947	$ 26,042	$ 33,000	$ 51,800
Rentals & Leases	$ 540	$ 1,653	$ 1,200	$ 1,200
Insurance	$ -	$ -	$ 18,105	$ -
Repairs & Maintenance Svc	$ -	$ 23,192	$ -	$ 54,500
Other Current Charges	$ 1,998	$ 1,301	$ 2,000	$ -
Grand Total	**$ 81,837**	**$ 93,936**	**$ 105,805**	**$ 190,000**

8800 - Non-Departmental Expenses

Other Financing Uses - N/A (Expense Only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Other Uses	**$ 1,165,370**	**$ 1,206,746**	**$ 1,284,771**	**$ 1,443,718**
Transfer to Utility Funds	$ 225,000	$ 225,000	$ 238,703	$ 245,864
Transfers General Fund	$ 940,370	$ 981,746	$ 1,046,068	$ 1,197,854
Grand Total	**$ 1,165,370**	**$ 1,206,746**	**$ 1,284,771**	**$ 1,443,718**

450 Marinas Fund

Fund Summary

Total Funded Employees

FY2024	FY2025	FY2026
9	9	7

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Revenues	**$2,051,056**	**$3,237,469**	**$1,848,000**	**$1,848,000**
Charges for Services	$1,960,237	$1,782,500	$1,398,000	$1,398,000
Miscellaneous	$90,818	$1,454,969	$50,000	$50,000
Other Sources	$0	$0	$400,000	$400,000
Expenses	**$3,070,150**	**$3,237,469**	**$3,263,000**	**$1,866,173**
Personal Services - Salaries & Wage	$378,359	$444,480	$0	$228,101
Operating Expenditures/Expenses	$2,417,301	$2,069,956	$3,213,000	$1,176,550
Capital Outlay	$0	$0	$50,000	$30,000
Other Uses	$274,490	$723,033	$0	$431,522
Total	**-$1,019,094**	**$0**	**-$1,415,000**	**-$18,173**

0000 Revenue

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Intergovermental Revenues	**$ 21,843**	**$ -**	**$ -**	**$ -**
Federal Disaster Relief	$ 21,843	$ -	$ -	$ -
Charges for Services	**$ 2,100,754**	**$ 1,960,237**	**$ 1,782,500**	**$ 1,398,000**
St. Andrew Slip Rent	$ 110,433	$ 162,869	$ 112,000	$ 160,000
SAM Overnight Dockage	$5,837	$10,096	$7,000	$10,000
PCM Gas	$0	$19,870	$0	$0
PCM Diesel	$0	$1,010	$0	$0
PCM Pleasurecraft Diesel Fuel	$0	$9,342	$0	$0
St. Andrews Gas Sales	$755,123	$645,995	$625,000	$390,000
St.Andrews Diesel Taxable	$291,431	$196,721	$200,000	$112,500
St. Andrews Diesel Comm	$787,196	$776,334	$700,000	$625,000
SAM Fishing Licenses	-$1,765	$324	$0	$0
SAM Misc. Rentals	$220	$447	$0	$0
PCM Fees	$0	$268	$0	$0
PCM Nontaxable Overnight Dockage	$ -	$ 4	$ -	$ -
Over/ShortSt. Andrew Mar.	$ 9	$ 71	$ -	$ -
St.Andrews Alcohol Sales	$ 12,463	$ 11,314	$ 8,000	$ 10,000
St. Andrews Misc. Sales	$ 116,596	$ 96,185	$ 115,000	$ 50,000
St. Andrews Fees	$ -	$ 3,088	$ -	$ 25,000
SAM Electricity	$ 9,984	$ 2,228	$ 6,000	$ 6,000
Pumpout Fees-SAM	$ 890	$ 440	$ 500	$ 500
SAM Misc. Merchandise-Non Taxable	$ 12,337	$ 12,702	$ 9,000	$ 9,000
SAM Nontaxable Overnight Dockage	$ -	$ 120	$ -	$ -
SAM Amenity Fees	$ -	$ 10,807	$ -	$ -
Miscellaneous	$ 79,813	$ 90,818	$ 1,454,969	$ 50,000
Interest Earnings	**$ 77,941**	**$ 85,658**	**$ 45,000**	**$ 50,000**
Rents & Royalties	$ 293	$ 3,145	$ -	$ -
Miscellaneous N.O.C.	$ 400	$ 392	$ -	$ -
Bank of America Pcard Rebate	$ 1,179	$ 1,624	$ -	$ -
Budgetary changes in reserves	$ -	$ -	$ 1,409,969	$ -
Other Sources	$ -	$ -	$ -	$ 400,000
Interfund Transfers	$ -	$ -	$ -	$ 400,000
Grand Total	**$ 2,202,411**	**$ 2,051,056**	**$ 3,237,469**	**$ 1,848,000**

7500 Panama City Marina

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Operating Expenditures/Expenses	**$ 247,922**	**$ 604,782**	**$ 73,000**	**$ 33,100**
Accounting & Auditing	$ 1,288	$ -	$ -	$ -
Other Contractual Svcs	$ 40,456	$ 45,963	$ 36,000	$ 3,600
Communication Services	$ 229	$ 523	$ -	$ -
Freight & Postage Service	$0	$41	$0	$0
Utility Services	$301	$43,443	$37,000	$20,000
Rentals & Leases	$265	$1,295	$0	$0
Insurance	$11,386	$4,099	$0	$4,500
Repairs & Maintenance Svc	$12,491	$298,027	$0	$5,000
Promotional Activities	$0	$84	$0	$0
Other Current Charges	$0	$22,218	$0	$0
Operating Supplies	$31,259	$4,261	$0	$0
Fuel Charges	$593	$82	$0	$0
Training	$0	$10	$0	$0
Depreciation	$ 149,653	$ 159,796	$ -	$ -
Gasoline	$ -	$ 16,317	$ -	$ -
Diesel	$ -	$ 8,621	$ -	$ -
Grand Total	**$ 247,922**	**$ 604,782**	**$ 73,000**	**$ 33,100**

8800 - Non-Departmental Expenses

Other Financing Uses - N/A (Expense Only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Other Uses	**$ 342,190**	**$ 274,490**	**$ 723,033**	**$ 431,522**
Transfer for Debt Service	$ -	$ -	$ 448,543	$ -
Transfer To Capital Project Funds	$ 67,700	$ -	$ -	$ -
Transfer to fund 225 CIP Note 2023	$ -	$ -	$ -	$ 431,522
Transfers General Fund	$ 274,490	$ 274,490	$ 274,490	$ -
Grand Total	**$ 342,190**	**$ 274,490**	**$ 723,033**	**$ 431,522**

7600 St Andrews Marina

Cultural/Recreational - Parks, Culture and Recreation

Total Funded Employees

FY2024	FY2025	FY2026
9	9	7

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	$9	$9	$9	$7
Personnel - Expenses	$378,359	$444,480	$0	$228,101
Operating Expenses	$1,812,519	$1,996,956	$3,213,000	$1,143,450
Capital Outlay	$0	$0	$50,000	$30,000
Total	**$2,190,878**	**$2,441,436**	**$3,263,000**	**$1,401,551**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Expeditor	1	1	0	0
Maintenance Worker II - PT	4	4	3	3
Maintenance Worker III	1	1	1	1
Marina Specialist	2	2	2	2
Superintendent	1	1	1	1

7600 St Andrews Marina

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 286,913**	**$ 378,359**	**$ 444,480**	**$ 228,101**
Regular Salaries & Wages	$ 207,545	$ 271,095	$ 335,454	$ 150,639
Overtime	$ 14,771	$ 28,569	$ 10,000	$ 15,522
Special Pay	$ 825	$ 1,050	$ -	$ -
FICA Taxes	$14,734	$21,532	$25,662	$11,525
FMPTF Contributions	$14,424	$21,956	$24,925	$12,267
Health Insurance Expense	$28,995	$28,570	$41,912	$31,714
Dental Insurance Expense	$737	$792	$1,358	$997
Life and Disability Insurance	$309	$390	$522	$600
Workers' Compensation	$4,574	$4,405	$4,647	$4,837
Operating Expenditures/Expenses	**$1,956,841**	**$1,812,519**	**$1,996,956**	**$1,143,450**
Professional Services	$3,000	$50,009	$1,500	$3,000
Accounting & Auditing	$5,600	$4,250	$0	$7,500
Other Contractual Svcs	$189,163	$199,728	$180,195	$50,000
Travel and Per Diem	$ -	$ 4,497	$ 5,000	$ 2,500
Communication Services	$ 15,983	$ 9,463	$ 11,000	$ 4,750
Freight & Postage Service	$ 33	$ -	$ -	$ -
Utility Services	$ 49,571	$ 31,816	$ 42,000	$ 17,500
Rentals & Leases	$ 1,595	$ 2,016	$ 2,500	$ 2,000
Insurance	$ 36,339	$ 44,576	$ 42,461	$ 50,000
Repairs & Maintenance Svc	$ 27,713	$ 60,482	$ 35,000	$ 25,000
Printing & Binding	$ 280	$ -	$ 300	$ -
Promotional Activities	$ 2,946	$ 6,279	$ 6,000	$ 3,000
Other Current Charges	$ 1,581	$ 1,277	$ 2,000	$ 1,500
Operating Supplies	$ 34,798	$ 34,649	$ 31,500	$ 15,000
Fuel Charges	$ 3,360	$ 4,908	$ 4,500	$ 2,500
Books Publicatns Membrshp	$ 10,447	$ 10,334	$ 12,000	$ 11,700
Training	$ 7,002	$ 9,352	$ 6,000	$ 2,500
Depreciation	$ 52,077	$ 59,447	$ -	$ -
Merchandise Purchased	$ 89,682	$ 75,793	$ 90,000	$ 45,000
Gasoline	$ 580,231	$ 514,549	$ 625,000	$ 312,500
Diesel	$ 845,439	$ 689,093	$ 900,000	$ 587,500
Capital Outlay	**$ -**	**$ -**	**$ -**	**$ 30,000**
Construction In Progress	$ -	$ -	$ -	$ 30,000
Grand Total	**$ 2,243,755**	**$ 2,190,878**	**$ 2,441,436**	**$ 1,401,551**

Internal Service Funds

An Internal Service Fund only receives revenue from other funds by providing a service to the City by the City. It is especially important to track the value of these types of services to ensure the cost of that service is reasonable for the City to handle internally.

The Medical Self-Insurance Fund receives revenues from the health insurance premiums that City employees (both current and retired) pay as well as the portion of the premiums the City pays. The expenses of this fund are primarily health insurance claims.

The Dental Self-Insurance Fund receives revenues from the dental insurance premiums that City employees (both current and retired) pay as well as the portion of the premiums the City pays. The expenses of this fund are dental insurance claims.

As an internal service fund, the Equipment Maintenance Fund receives revenue from other funds of the City in the form of charges for services. This is not represented as a transfer in other funds, but as part of each department's Repairs and Maintenance expense. This allows the City to track the expenses of maintaining vehicles and equipment, including the labor costs.

501 Medical Self-Insurance

Fund Summary

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Revenues	**$8,857,447**	**$9,101,117**	**$9,471,860**	**$10,145,413**
Charges for Services	$6,615,877	$7,026,960	$0	$8,080,413
Miscellaneous	$303,339	$0	$0	$0
Other Sources	$1,938,230	$2,074,157	$9,471,860	$2,065,000
Expenses	**$7,639,608**	**$9,141,390**	**$9,471,860**	**$10,145,413**
Operating Expenditures/Expenses	$7,639,608	$9,141,390	$9,471,860	$10,145,413
Total	**$1,217,839**	**-$40,273**	**$0**	**$0**

0000 Revenue

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Charges for Services	$ 6,615,877	$ 7,026,960	$ -	$ 8,080,413
Charges for Services - City	$ 5,700,053	$ 6,041,610	$ -	$ 7,080,413
Charges for Services - Employees	$ 915,824	$ 985,349	$ -	$ 1,000,000
Miscellaneous	$ 303,339	$ -	$ -	$ -
Interest Earnings	$ 253,339	$ -	$ -	$ -
Wellness Program donation	$ 50,000	$ -	$ -	$ -
Other Sources	$ 1,938,230	$ 2,074,157	$ 9,471,860	$ 2,065,000
City Contributions	$ -	$ -	$ 6,296,860	$ -
Employee Contributions	$ -	$ -	$ 1,000,000	$ -
Other Agency Contribution	$ 1,407,136	$ 1,709,927	$ 1,600,000	$ 1,700,000
Retired Employees Contrib	$ 531,094	$ 364,231	$ 575,000	$ 365,000
Grand Total	$ 8,857,447	$ 9,101,117	$ 9,471,860	$ 10,145,413

8800 - Non-Departmental Expenses

Other Financing Uses - N/A (Expense Only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Operating Expenditures/Expenses	$ 7,639,608	$ 9,141,390	$ 9,471,860	$ 10,145,413
Professional Services	$ 6,377,569	$ 7,789,931	$ 7,971,860	$ 8,644,413
Accounting & Auditing	$ -	$ 869	$ -	$ 1,000
Other Contractual Svcs	$ 1,262,039	$ 1,350,591	$ 1,500,000	$ 1,500,000
Grand Total	$ 7,639,608	$ 9,141,390	$ 9,471,860	$ 10,145,413

502 Dental Insurance

Fund Summary

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Revenues	**$322,696**	**$358,039**	**$389,066**	**$416,814**
Charges for Services	$187,190	$261,690	$0	$319,814
Miscellaneous	$14,550	$0	$0	$0
Other Sources	$120,956	$96,348	$389,066	$97,000
Expenses	**$326,294**	**$388,027**	**$389,066**	**$416,814**
Operating Expenditures/Expenses	$326,294	$388,027	$389,066	$416,814
Total	**-$3,599**	**-$29,988**	**$0**	**$0**

0000 Revenue

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Charges for Services	**$ 187,190**	**$ 261,690**	**$ -**	**$ 319,814**
Charges for Services - City	$ 108,528	$ 146,454	$ -	$ 199,814
Charges for Services - Employees	$ 78,662	$ 115,237	$ -	$ 120,000
Miscellaneous	**$ 14,550**	**$ -**	**$ -**	**$ -**
Interest Earnings	$ 14,550	$ -	$ -	$ -
Other Sources	**$ 120,956**	**$ 96,348**	**$ 389,066**	**$ 97,000**
City Contributions	$ 14,717	$ -	$ 200,066	$ -
Employee Contributions	$ 10,715	$ -	$ 87,000	$ -
Other Agency Contribution	$ 32,754	$ 41,497	$ 37,000	$ 42,000
Retired Employees Contrib	$ 62,770	$ 54,852	$ 65,000	$ 55,000
Grand Total	**$ 322,696**	**$ 358,039**	**$ 389,066**	**$ 416,814**

8800 - Non-Departmental Expenses

Other Financing Uses - N/A (Expense Only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Operating Expenditures/Expenses	**$ 326,294**	**$ 388,027**	**$ 389,066**	**$ 416,814**
Other Contractual Svcs	$ 326,294	$ 388,027	$ 389,066	$ 416,814
Grand Total	**$ 326,294**	**$ 388,027**	**$ 389,066**	**$ 416,814**

503 Equipment Maintenance Fund

Fund Summary

Total Funded Employees

FY2024	FY2025	FY2026
13	15	15

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Revenues	**$2,212,604**	**$2,422,325**	**$2,261,792**	**$2,139,761**
Intergovermental Revenues	$24,129	$27,435	$27,600	$27,600
Charges for Services	$1,135,686	$447,826	$1,473,692	$1,361,161
Miscellaneous	$1,052,789	$1,947,064	$760,500	$751,000
Expenses	**$2,219,651**	**$2,417,166**	**$2,261,792**	**$2,139,761**
Personal Services - Salaries & Wage	$793,371	$919,756	$1,093,663	$1,057,915
Operating Expenditures/Expenses	$1,423,297	$1,490,136	$1,002,136	$1,004,732
Capital Outlay	$0	$0	$86,000	$0
Debt Service	$908	$609	$1,404	$1,405
Other Uses	$2,076	$6,665	$78,589	$75,709
Total	**-$7,048**	**$5,159**	**$0**	**$0**

0000 Revenue

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Intergovermental Revenues	**$ 24,129**	**$ 27,435**	**$ 27,600**	**$ 27,600**
Motor Fuel Tax Rebate	$ 24,129	$ 27,435	$ 27,600	$ 27,600
Charges for Services	**$ 1,135,686**	**$ 447,826**	**$ 1,473,692**	**$ 1,361,161**
Charges for Services	$ 1,135,686	$ 447,826	$ 1,473,692	$ 1,361,161
Miscellaneous	**$ 1,052,789**	**$ 1,947,064**	**$ 760,500**	**$ 751,000**
Scrap Sales	$ 974	$ 1,415	$ 1,000	$ 1,000
Refund Prior Years Expens	$ -	$ 905	$ -	$ -
Miscellaneous N.O.C.	$ (5,099)	$ 1,231	$ -	$ -
Auction Proceeds	$ 627	$ 2,947	$ -	$ -
Bank of America Pcard Rebate	$ 8,370	$ 6,011	$ 9,500	$ -
Shop Supplies Fees	$ 40,148	$ 40,672	$ -	$ -
Outside Labor Revenue	$ 1,007,768	$ 1,893,883	$ 750,000	$ 750,000
Grand Total	**$ 2,212,604**	**$ 2,422,325**	**$ 2,261,792**	**$ 2,139,761**

8800 Non-departmental Expenses

Other Financing Uses - N/A (expense only)

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Other Uses	**$ 2,076**	**$ 6,665**	**$ 78,589**	**$ 75,709**
Transfer for Debt Service	$ -	$ -	$ 76,088	$ -
Transfer To Capital Project Funds	$ -	$ 3,748	$ -	$ -
Transfer to Fund 215 CIP Note Series 2016	$ 2,076	$ 2,917	$ 2,501	$ 2,509
Transfer to fund 225 CIP Note 2023	$ -	$ -	$ -	$ 73,200
Grand Total	**$ 2,076**	**$ 6,665**	**$ 78,589**	**$ 75,709**

8930 Equipment Maintenance

Internal Services - Public Works

Adjustments to this cost center include removing capital outlay.

Total Funded Employees

FY2024	FY2025	FY2026
13	15	15

	Actual Amounts FY2024	Adopted Budget FY25	Requested Amount FY2026	Proposed Budget FY2026
Personnel - Funded Employees	13	15	15	15
Personnel - Expenses	$793,371	$919,756	$1,093,663	$1,057,915
Operating Expenses	$1,423,297	$1,490,136	$1,002,136	$1,004,732
Capital Outlay	$0	$0	$86,000	$0
Debt Service	$908	$609	$1,404	$1,405
Total	**$2,217,575**	**$2,410,501**	**$2,183,203**	**$2,064,052**

Personnel Schedule

	Funded FY2024	Funded FY2025	Authorized FY2026	Funded FY2026
Administrative Assistant	1	1	1	1
Equipment Maintenance Manager	1	1	1	1
Mechanic I	2	3	4	3
Mechanic II	5	5	5	5
Mechanic III	3	4	5	4
Parts Specialist	1	1	1	1

8930 Equipment Maintenance

Account Detail

	Actuals FY2023	Actuals FY2024	Adopted FY2025	Proposed FY2026
Personal Services - Salaries & Wage	**$ 793,371**	**$ 919,756**	**$ 1,093,663**	**$ 1,057,915**
Regular Salaries & Wages	$ 506,477	$ 573,801	$ 723,482	$ 712,049
Overtime	$ 60,432	$ 80,708	$ 35,000	$ 51,944
Special Pay	$ 1,672	$ 14,983	$ 25,035	$ -
FICA Taxes	$ 40,087	$ 48,262	$ 55,348	$ 54,473
FMPTF Contributions	$ 52,295	$ 60,783	$ 72,348	$ 71,206
Health Insurance Expense	$ 119,578	$ 127,932	$ 166,541	$ 150,204
Dental Insurance Expense	$ 2,615	$ 3,296	$ 5,094	$ 4,319
Life and Disability Insurance	$ 1,065	$ 1,182	$ 1,566	$ 1,800
Workers' Compensation	$ 9,149	$ 8,809	$ 9,251	$ 11,920
Operating Expenditures/Expenses	**$ 1,423,297**	**$ 1,490,136**	**$ 1,002,136**	**$ 1,004,732**
Accounting & Auditing	$ -	$ 3,547	$ -	$ 4,000
Other Contractual Svcs	$ 31,955	$ 21,991	$ 35,000	$ 30,000
Travel and Per Diem	$ 4,774	$ 1,470	$ 8,000	$ 11,000
Communication Services	$ 3,497	$ 3,228	$ 2,976	$ 2,976
Freight & Postage Service	$ 904	$ 2,644	$ 3,000	$ 3,000
Utility Services	$ 18,422	$ 16,789	$ 16,100	$ 18,100
Rentals & Leases	$ 1,124	$ 8,992	$ 2,000	$ 2,800
Insurance	$ 15,201	$ 19,054	$ 18,960	$ 11,961
Repairs & Maintenance Svc	$ 24,546	$ 25,706	$ 35,000	$ 39,687
Printing & Binding	$ -	$ -	$ 100	$ 100
Other Current Charges	$ 1,167	$ 275	$ 1,000	$ -
Operating Supplies	$ 383,531	$ 192,279	$ 45,000	$ 44,800
Fuel Charges	$ 6,679	$ 9,503	$ 10,000	$ 10,000
Books Publicatns Membrshp	$ 13,442	$ 55,825	$ 55,000	$ 56,308
Training	$ 12,735	$ 11,573	$ 20,000	$ 20,000
Outside Vehicle Repairs & Maintenance	$ 841,226	$ 1,089,399	$ 750,000	$ 750,000
Merchandise Purchased	$ 36,157	$ -	$ -	$ -
Depreciation	$ 27,937	$ 27,863	$ -	$ -
Capital Outlay	**$ -**	**$ -**	**$ 86,000**	**$ -**
Machinery & Equipment	$ -	$ -	$ 86,000	$ -
Debt Service	**$ 908**	**$ 609**	**$ 1,404**	**$ 1,405**
Debt Service Principle	$ -	$ -	$ 1,404	$ 1,405
Debt Service Interest	$ 908	$ 609	$ -	$ -
Grand Total	**$ 2,217,575**	**$ 2,410,501**	**$ 2,183,203**	**$ 2,064,052**