



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
REVENUE								
Department 40 - General Government								
Ad Val								
40 00	Ad Val Taxes - Johnston Co. - CY	17,102,817.70	17,959,041.02	20,714,377.00	20,714,377.00	20,714,400.00	22,472,400.00	24,524,400.00
40 01	Ad Val Taxes - Johnston Co. - PY	6,173.53	4,747.40	.00	.00	.00	.00	.00
40 02	Ad Val Taxes - Wake Co. - CY	281.38	245.93	274.00	274.00	300.00	300.00	300.00
40 05	Ad Val Vehicle Taxes - Johnston Co.-CY	1,806,859.57	1,919,536.11	2,069,167.00	2,069,167.00	2,069,200.00	1,579,100.00	1,682,100.00
40 06	Ad Val Vehicle Taxes - Johnston Co.-PY	12.23	.00	.00	.00	.00	.00	.00
40 15	Ad Val Penalites and Interest	52,588.03	53,817.46	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
40 50	Ad Val PILOT	13,018.76	14,907.19	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
	<i>Ad Val Totals</i>	\$18,981,751.20	\$19,952,295.11	\$22,828,818.00	\$22,828,818.00	\$22,828,900.00	\$24,096,800.00	\$26,251,800.00
<i>St Shrd Rev</i>								
41 00	SS Rev. Sales Tax - Article 39 (1cent)	2,713,685.94	2,905,813.79	3,000,000.00	3,000,000.00	3,000,000.00	3,198,000.00	3,198,000.00
41 01	SS Rev. Sales Tax -Article 40 (1/2 cent)	1,887,302.08	2,014,097.16	2,000,000.00	2,000,000.00	2,000,000.00	2,132,000.00	2,132,000.00
41 02	SS Rev. Sales Tax -Article 42 (1/2 cent)	1,428,091.05	1,535,500.44	1,600,000.00	1,600,000.00	1,600,000.00	1,706,000.00	1,706,000.00
41 03	SS Rev. Sales Tax - Article 44 (1/2 cent)	2,310,813.25	2,467,127.12	2,400,000.00	2,400,000.00	2,400,000.00	2,558,000.00	2,558,000.00
41 50	SS Rev. Utilities Franchise Tax	1,339,382.55	1,541,254.00	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00
41 51	SS Rev. Telecommunications Tax	31,051.50	29,316.56	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00
41 54	SS Rev. Beer and Wine Tax	127,757.40	142,010.24	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
	<i>St Shrd Rev Totals</i>	\$9,838,083.77	\$10,635,119.31	\$10,457,000.00	\$10,457,000.00	\$10,457,000.00	\$11,051,000.00	\$11,051,000.00
<i>Intergovernmental</i>								
42 00	Intgmtl ABC Revenue	62,105.73	122,924.31	85,000.00	85,000.00	85,000.00	85,000.00	85,000.00
42 05	Intgmtl RTZ Interlocal Agreement	.00	.00	.00	.00	.00	.00	125,000.00
42 21	Intgmtl PILOT - Electric	89,773.00	101,826.00	110,819.00	110,819.00	110,800.00	110,800.00	110,800.00
48 45	Misc CARES Act - CRF Distribution	42,713.58	.00	.00	.00	.00	.00	.00
	<i>Intergovernmental Totals</i>	\$194,592.31	\$224,750.31	\$195,819.00	\$195,819.00	\$195,800.00	\$195,800.00	\$320,800.00
<i>Permits and Fees</i>								
43 04	Per & Fees Lease Revenue	10.00	.00	.00	.00	.00	.00	.00
43 05	Per & Fees Rental Car Revenue	78,899.10	82,205.67	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00
43 80	Per & Fees Damage Reimbursement	.00	6,750.69	.00	.00	.00	.00	.00
43 82	Per & Fees Insurance Reimbursement	.00	25,000.00	.00	.00	.00	.00	.00
43 99	Per & Fees Returned Check Fees	25.00	25.00	.00	.00	.00	.00	.00
	<i>Permits and Fees Totals</i>	\$78,934.10	\$113,981.36	\$81,000.00	\$81,000.00	\$81,000.00	\$81,000.00	\$81,000.00
<i>Grants and Donations</i>								
45 33	Grants & Don Donations - Miscellaneous	500.00	.00	.00	.00	.00	.00	.00
	<i>Grants and Donations Totals</i>	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Other Financing Sources</i>								
48 82	Misc Transfer - Special Revenue Fund	7,931,423.00	2,475,000.00	.00	.00	.00	.00	.00
49 81	Other Fin Scs Due from Water/Sewer Fund	2,250,000.00	.00	.00	.00	.00	.00	.00
	<i>Other Financing Sources Totals</i>	\$10,181,423.00	\$2,475,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 100 - GF								
REVENUE								
Department 40 - General Government								
<i>Miscellaneous</i>								
48 10	Misc Debt Setoff Revenue	3,730.90	3,694.55	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
48 21	Misc Cable TV - State Allocation	211,302.23	197,493.12	210,000.00	210,000.00	210,000.00	210,000.00	210,000.00
48 60	Misc Reimbursable Projects	.00	18,513.18	.00	.00	.00	.00	.00
48 71	Misc Sale of Scrap	2,219.28	788.32	.00	.00	.00	.00	.00
48 73	Misc Sale of Surplus Equipment	49,777.27	65,624.56	.00	.00	.00	.00	.00
48 97	Misc Miscellaneous	6,583.69	1,247.96	.00	.00	.00	.00	.00
<i>Miscellaneous Totals</i>		<u>\$273,613.37</u>	<u>\$287,361.69</u>	<u>\$213,000.00</u>	<u>\$213,000.00</u>	<u>\$213,000.00</u>	<u>\$213,000.00</u>	<u>\$213,000.00</u>
<i>Fund Balance and Capital Reserve</i>								
48 99	Misc Fund Balance Appropriated	.00	.00	3,002,614.00	13,263,256.00	3,002,600.00	3,002,600.00	5,502,600.00
<i>Fund Balance and Capital Reserve Totals</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,002,614.00</u>	<u>\$13,263,256.00</u>	<u>\$3,002,600.00</u>	<u>\$3,002,600.00</u>	<u>\$5,502,600.00</u>
Department 40 - General Government Totals		<u>\$39,548,897.75</u>	<u>\$33,688,507.78</u>	<u>\$36,778,251.00</u>	<u>\$47,038,893.00</u>	<u>\$36,778,300.00</u>	<u>\$38,640,200.00</u>	<u>\$43,420,200.00</u>
Department 41 - Financial Services								
<i>Other Financing Sources</i>								
48 05	Misc Finance Capital	.00	.00	2,680,000.00	2,680,000.00	.00	.00	7,400,000.00
<i>Other Financing Sources Totals</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,680,000.00</u>	<u>\$2,680,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$7,400,000.00</u>
<i>Miscellaneous</i>								
48 00	Misc Investment Earnings	1,467,569.74	2,585,132.50	1,750,000.00	1,750,000.00	1,750,000.00	2,500,000.00	2,500,000.00
48 97	Misc Miscellaneous	24,881.92	39,162.21	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
<i>Miscellaneous Totals</i>		<u>\$1,492,451.66</u>	<u>\$2,624,294.71</u>	<u>\$1,790,000.00</u>	<u>\$1,790,000.00</u>	<u>\$1,790,000.00</u>	<u>\$2,540,000.00</u>	<u>\$2,540,000.00</u>
Department 41 - Financial Services Totals		<u>\$1,492,451.66</u>	<u>\$2,624,294.71</u>	<u>\$4,470,000.00</u>	<u>\$4,470,000.00</u>	<u>\$1,790,000.00</u>	<u>\$2,540,000.00</u>	<u>\$9,940,000.00</u>
Department 42 - Planning								
<i>Permits and Fees</i>								
43 32	Per & Fees Building Permits	(250.00)	.00	.00	.00	.00	.00	.00
43 33	Per & Fees Building Reinspection Fees	.00	75.00	.00	.00	.00	.00	.00
43 34	Per & Fees Zoning Permit Fees	107,255.00	102,199.75	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
43 35	Per & Fees Zoning/Code Enforcement Fines	4,787.50	495.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
43 37	Per & Fees Public Notice Fee	2,000.00	414.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
43 39	Per & Fees Application Fees	86,163.60	71,862.92	65,400.00	65,400.00	65,400.00	65,400.00	65,400.00
<i>Permits and Fees Totals</i>		<u>\$199,956.10</u>	<u>\$175,046.67</u>	<u>\$131,400.00</u>	<u>\$131,400.00</u>	<u>\$131,400.00</u>	<u>\$131,400.00</u>	<u>\$131,400.00</u>
Department 42 - Planning Totals		<u>\$199,956.10</u>	<u>\$175,046.67</u>	<u>\$131,400.00</u>	<u>\$131,400.00</u>	<u>\$131,400.00</u>	<u>\$131,400.00</u>	<u>\$131,400.00</u>
Department 43 - Economic Development								
<i>Permits and Fees</i>								
43 09	Per & Fees Special Events Revenue	.00	.00	2,500.00	2,500.00	2,500.00	2,500.00	.00
<i>Permits and Fees Totals</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,500.00</u>	<u>\$2,500.00</u>	<u>\$2,500.00</u>	<u>\$2,500.00</u>	<u>\$0.00</u>



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Fund 100 - GF								
REVENUE								
Department 43 - Economic Development								
<i>Grants and Donations</i>								
45 20	Grants & Don Grant Funds - Miscellaneous	.00	35,702.34	12,500.00	12,500.00	12,500.00	12,500.00	.00
	<i>Grants and Donations Totals</i>	\$0.00	\$35,702.34	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$0.00
<i>Miscellaneous</i>								
48 72	Misc Sale of Real Property	.00	.00	300,000.00	300,000.00	300,000.00	.00	.00
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$300,000.00	\$300,000.00	\$300,000.00	\$0.00	\$0.00
Department 43 - Economic Development Totals		\$0.00	\$35,702.34	\$315,000.00	\$315,000.00	\$315,000.00	\$15,000.00	\$0.00
Department 44 - Inspections								
<i>Permits and Fees</i>								
43 30	Per & Fees Homeowner's Recovery	.00	6,270.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
43 32	Per & Fees Building Permits	.00	1,296,015.13	1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00	1,000,000.00
43 33	Per & Fees Building Reinspecion Fees	.00	82,150.00	55,000.00	55,000.00	55,000.00	80,000.00	75,000.00
43 36	Per & Fees Building Inspections (Special)	.00	4,960.95	.00	.00	.00	.00	.00
	<i>Permits and Fees Totals</i>	\$0.00	\$1,389,396.08	\$1,061,500.00	\$1,061,500.00	\$1,061,500.00	\$1,186,500.00	\$1,081,500.00
Department 44 - Inspections Totals		\$0.00	\$1,389,396.08	\$1,061,500.00	\$1,061,500.00	\$1,061,500.00	\$1,186,500.00	\$1,081,500.00
Department 46 - Community Development								
<i>Permits and Fees</i>								
43 09	Per & Fees Special Events Revenue	.00	.00	.00	.00	.00	.00	2,500.00
	<i>Permits and Fees Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
<i>Grants and Donations</i>								
45 20	Grants & Don Grant Funds - Miscellaneous	.00	.00	.00	.00	.00	.00	12,500.00
	<i>Grants and Donations Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,500.00
Department 46 - Community Development Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00
Department 47 - Data & Technology Services								
<i>Miscellaneous</i>								
48 22	Misc Cable TV - PEG Channel	51,282.08	.00	.00	.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	\$51,282.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 47 - Data & Technology Services Totals		\$51,282.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 48 - Communications & Outreach								
<i>Miscellaneous</i>								
48 22	Misc Cable TV - PEG Channel	.00	51,612.88	52,000.00	52,000.00	52,000.00	52,000.00	52,000.00
	<i>Miscellaneous Totals</i>	\$0.00	\$51,612.88	\$52,000.00	\$52,000.00	\$52,000.00	\$52,000.00	\$52,000.00
Department 48 - Communications & Outreach Totals		\$0.00	\$51,612.88	\$52,000.00	\$52,000.00	\$52,000.00	\$52,000.00	\$52,000.00



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Fund 100 - GF								
REVENUE								
Department 50 - Law Enforcement								
<i>Intergovernmental</i>								
42 51	Intgmtl Drug Seizure Revenues - State	5,249.98	6,863.68	.00	.00	.00	.00	.00
	<i>Intergovernmental Totals</i>	\$5,249.98	\$6,863.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Permits and Fees</i>								
43 40	Per & Fees Court Fees	14,271.19	9,257.35	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
43 41	Per & Fees Alarm Response	6,250.00	5,600.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
43 42	Per & Fees Fines & Citations - Parking	825.00	1,435.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
43 43	Per & Fees Animal Fees	7,416.85	7,387.70	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
43 44	Per & Fees Fines & Citations-Ord. Violation	2,050.00	2,150.00	200.00	200.00	200.00	200.00	200.00
43 47	Per & Fees Precious Metals	198.00	438.00	390.00	390.00	400.00	400.00	400.00
43 48	Per & Fees Fingerprint Charges	.00	1,535.41	.00	.00	.00	.00	.00
43 80	Per & Fees Damage Reimbursement	1,251.51	57,057.37	.00	.00	.00	.00	.00
	<i>Permits and Fees Totals</i>	\$32,262.55	\$84,860.83	\$16,590.00	\$16,590.00	\$16,600.00	\$16,600.00	\$16,600.00
<i>Grants and Donations</i>								
45 10	Grants & Don Grant Funds - Police - Federal	.00	.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
45 20	Grants & Don Grant Funds - Miscellaneous	5,500.00	7,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
45 33	Grants & Don Donations - Miscellaneous	230.00	525.00	500.00	500.00	500.00	500.00	500.00
	<i>Grants and Donations Totals</i>	\$5,730.00	\$8,025.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00
<i>Miscellaneous</i>								
48 50	Misc Other	.00	2,500.00	.00	.00	.00	.00	.00
48 60	Misc Reimbursable Projects	96,000.00	877,408.77	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00
48 73	Misc Sale of Surplus Equipment	25,000.00	.00	.00	.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	\$121,000.00	\$879,908.77	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00
	Department 50 - Law Enforcement Totals	\$164,242.53	\$979,658.28	\$624,590.00	\$624,590.00	\$624,600.00	\$624,600.00	\$624,600.00
Department 51 - Engineering								
<i>Permits and Fees</i>								
43 39	Per & Fees Application Fees	.00	98,256.90	115,000.00	115,000.00	115,000.00	115,000.00	115,000.00
43 50	Per & Fees Utility Inspection Fees	.00	178,869.37	100,000.00	100,000.00	100,000.00	140,000.00	140,000.00
43 52	Per & Fees Street Inspection Fees	.00	300,381.57	100,000.00	100,000.00	100,000.00	200,000.00	200,000.00
43 75	Per & Fees Stormwater Fees	.00	456,188.00	300,000.00	300,000.00	300,000.00	375,000.00	375,000.00
	<i>Permits and Fees Totals</i>	\$0.00	\$1,033,695.84	\$615,000.00	\$615,000.00	\$615,000.00	\$830,000.00	\$830,000.00
<i>Miscellaneous</i>								
48 60	Misc Reimbursable Projects	.00	2,000.00	.00	.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Department 51 - Engineering Totals	\$0.00	\$1,035,695.84	\$615,000.00	\$615,000.00	\$615,000.00	\$830,000.00	\$830,000.00



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Fund 100 - GF								
REVENUE								
Department 52 - Fire & Emergency Services								
Intergovernmental								
42 55	Intgmtl Claytex Fire District Reimb	2,386,060.63	3,251,504.32	3,588,780.00	3,588,780.00	3,588,800.00	4,588,800.00	4,588,800.00
42 57	Intgmtl First Responder Reimbursement	44,489.75	231,083.40	233,004.00	233,004.00	233,000.00	233,000.00	233,000.00
<i>Intergovernmental Totals</i>		\$2,430,550.38	\$3,482,587.72	\$3,821,784.00	\$3,821,784.00	\$3,821,800.00	\$4,821,800.00	\$4,821,800.00
<i>Permits and Fees</i>								
43 09	Per & Fees Special Events Revenue	3,640.00	3,947.00	.00	.00	.00	.00	.00
43 45	Per & Fees Fire Inspection Fees	9,850.00	6,495.00	7,500.00	7,500.00	7,500.00	42,500.00	42,500.00
43 80	Per & Fees Damage Reimbursement	6,802.87	.00	.00	.00	.00	.00	.00
<i>Permits and Fees Totals</i>		\$20,292.87	\$10,442.00	\$7,500.00	\$7,500.00	\$7,500.00	\$42,500.00	\$42,500.00
<i>Grants and Donations</i>								
45 11	Grants & Don Grant Funds - Fire SAFER Grant	542,569.32	6,351.05	240,000.00	240,000.00	240,000.00	711,900.00	711,900.00
45 20	Grants & Don Grant Funds - Miscellaneous	68,000.00	3,636.36	.00	.00	.00	.00	.00
45 35	Grants & Don Don-Fallen Firefighters Memorial	.00	576.00	.00	.00	.00	.00	.00
<i>Grants and Donations Totals</i>		\$610,569.32	\$10,563.41	\$240,000.00	\$240,000.00	\$240,000.00	\$711,900.00	\$711,900.00
<i>Miscellaneous</i>								
48 25	Misc Hazmat Response Reimbursement	4,708.00	.00	.00	.00	.00	.00	.00
48 26	Misc Fire - Special Services	1,395.00	1,372.00	1,450.00	1,450.00	1,500.00	1,500.00	1,500.00
48 35	Misc Special Events Damage Deposit	50.00	(125.00)	.00	.00	.00	.00	.00
48 97	Misc Miscellaneous	200.00	.00	.00	.00	.00	.00	.00
<i>Miscellaneous Totals</i>		\$6,353.00	\$1,247.00	\$1,450.00	\$1,450.00	\$1,500.00	\$1,500.00	\$1,500.00
Department 52 - Fire & Emergency Services Totals		\$3,067,765.57	\$3,504,840.13	\$4,070,734.00	\$4,070,734.00	\$4,070,800.00	\$5,577,700.00	\$5,577,700.00
Department 54 - Property Maintenance								
<i>Permits and Fees</i>								
43 51	Per & Fees Cemetery Lots	37,000.00	43,300.00	35,000.00	35,000.00	35,000.00	45,000.00	.00
43 80	Per & Fees Damage Reimbursement	982.34	.00	.00	.00	.00	.00	.00
<i>Permits and Fees Totals</i>		\$37,982.34	\$43,300.00	\$35,000.00	\$35,000.00	\$35,000.00	\$45,000.00	\$0.00
<i>Sales and Services</i>								
43 53	Per & Fees Cemetery Services	61,600.00	49,250.00	35,000.00	35,000.00	35,000.00	40,000.00	.00
<i>Sales and Services Totals</i>		\$61,600.00	\$49,250.00	\$35,000.00	\$35,000.00	\$35,000.00	\$40,000.00	\$0.00
<i>Grants and Donations</i>								
45 20	Grants & Don Grant Funds - Miscellaneous	16,000.00	.00	.00	.00	.00	.00	.00
<i>Grants and Donations Totals</i>		\$16,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Miscellaneous</i>								
48 60	Misc Reimbursable Projects	.00	.00	5,000.00	5,000.00	5,000.00	5,000.00	.00
<i>Miscellaneous Totals</i>		\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00
Department 54 - Property Maintenance Totals		\$115,582.34	\$92,550.00	\$75,000.00	\$75,000.00	\$75,000.00	\$90,000.00	\$0.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
REVENUE								
Department 55 - Public Works								
<i>Ad Val</i>								
40 20	Ad Val Motor Vehicle Licenses - CY	615,195.00	625,535.00	625,200.00	625,200.00	625,200.00	625,200.00	625,200.00
40 21	Ad Val Motor Vehicle Licenses - PY	5.00	.00	.00	.00	.00	.00	.00
	<i>Ad Val Totals</i>	\$615,200.00	\$625,535.00	\$625,200.00	\$625,200.00	\$625,200.00	\$625,200.00	\$625,200.00
<i>St Shrd Rev</i>								
41 53	SS Rev. Powell Bill	764,683.41	864,016.48	865,000.00	865,000.00	865,000.00	865,000.00	865,000.00
41 55	SS Rev. Solid Waste Disposal Tax Dist	22,723.94	22,744.96	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
	<i>St Shrd Rev Totals</i>	\$787,407.35	\$886,761.44	\$885,000.00	\$885,000.00	\$885,000.00	\$885,000.00	\$885,000.00
<i>Permits and Fees</i>								
43 20	Per & Fees Late Fee Penalties	19,289.56	20,272.22	19,200.00	19,200.00	19,200.00	21,000.00	20,000.00
43 30	Per & Fees Homeowner's Recovery	5,750.00	.00	.00	.00	.00	.00	.00
43 32	Per & Fees Building Permits	950,292.67	.00	.00	.00	.00	.00	.00
43 33	Per & Fees Building Reinspection Fees	64,668.75	.00	.00	.00	.00	.00	.00
43 39	Per & Fees Application Fees	93,736.19	.00	.00	.00	.00	.00	.00
43 50	Per & Fees Utility Inspection Fees	84,011.00	.00	.00	.00	.00	.00	.00
43 51	Per & Fees Cemetery Lots	.00	.00	.00	.00	.00	.00	45,000.00
43 52	Per & Fees Street Inspection Fees	133,193.75	.00	.00	.00	.00	.00	.00
43 75	Per & Fees Stormwater Fees	421,459.75	.00	.00	.00	.00	.00	.00
43 80	Per & Fees Damage Reimbursement	21,880.72	.00	.00	.00	.00	.00	.00
	<i>Permits and Fees Totals</i>	\$1,794,282.39	\$20,272.22	\$19,200.00	\$19,200.00	\$19,200.00	\$21,000.00	\$65,000.00
<i>Sales and Services</i>								
43 53	Per & Fees Cemetery Services	.00	.00	.00	.00	.00	.00	40,000.00
44 00	Sales & Serv Refuse Collection Fees	2,590,971.96	2,868,406.28	2,825,001.00	2,825,001.00	2,825,000.00	2,937,500.00	2,937,500.00
	<i>Sales and Services Totals</i>	\$2,590,971.96	\$2,868,406.28	\$2,825,001.00	\$2,825,001.00	\$2,825,000.00	\$2,937,500.00	\$2,977,500.00
<i>Miscellaneous</i>								
48 60	Misc Reimbursable Projects	.00	5,004.00	.00	.00	.00	.00	5,000.00
	<i>Miscellaneous Totals</i>	\$0.00	\$5,004.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
	Department 55 - Public Works Totals	\$5,787,861.70	\$4,405,978.94	\$4,354,401.00	\$4,354,401.00	\$4,354,400.00	\$4,468,700.00	\$4,557,700.00
Department 60 - Parks & Recreational Services								
<i>Permits and Fees</i>								
43 06	Per & Fees Facility Rental	113,000.73	39,081.34	69,850.00	69,850.00	69,900.00	69,900.00	69,900.00
43 07	Per & Fees ECCP Synthetic Turf Field Rental	.00	41,301.17	.00	.00	.00	.00	.00
43 09	Per & Fees Special Events Revenue	4,246.95	7,960.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
43 80	Per & Fees Damage Reimbursement	5,082.44	.00	.00	.00	.00	.00	.00
43 90	Per & Fees Recreation: Sponsor Fees	4,100.00	34,500.00	33,560.00	33,560.00	33,600.00	33,600.00	33,600.00
	<i>Permits and Fees Totals</i>	\$126,430.12	\$122,842.51	\$109,910.00	\$109,910.00	\$110,000.00	\$110,000.00	\$110,000.00
<i>Sales and Services</i>								
44 31	Sales & Serv Recreation: Concessions	700.00	.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
REVENUE								
Department 60 - Parks & Recreational Services								
<i>Sales and Services</i>								
44 32	Sales & Serv Recreation: Athletics Res	39,463.50	55,492.63	55,350.00	55,350.00	55,400.00	55,400.00	55,400.00
44 33	Sales & Serv Recreation: Athletics Non Res	57,531.75	54,954.00	59,650.00	59,650.00	59,700.00	59,700.00	59,700.00
44 34	Sales & Serv Recreation: Senior Trips	(10.00)	(10.00)	.00	.00	.00	.00	.00
44 35	Sales & Serv Recreation: Youth Council Trips	2,263.00	2,511.50	4,700.00	4,700.00	4,700.00	4,700.00	4,700.00
44 36	Sales & Serv Recreation: Programs Res	106,789.75	105,471.00	186,175.00	186,175.00	186,200.00	186,200.00	186,200.00
44 37	Sales & Serv Recreation: Programs Non Res	73,146.75	66,110.56	158,950.00	158,950.00	159,000.00	159,000.00	159,000.00
44 39	Sales & Serv Recreation: Picnic Shelter Rent	20,465.00	27,273.50	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
44 42	Sales & Serv Clayton Community Center Rentals	48,405.00	57,360.00	22,950.00	22,950.00	23,000.00	23,000.00	23,000.00
44 44	Sales & Serv Membership Fees - Resident	1,630.00	1,315.00	100.00	100.00	100.00	100.00	100.00
44 53	Sales & Serv Membership Fees - Nonresident	37,661.25	39,684.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
	<i>Sales and Services Totals</i>	\$388,046.00	\$410,162.19	\$516,275.00	\$516,275.00	\$516,500.00	\$516,500.00	\$516,500.00
<i>Grants and Donations</i>								
45 32	Grants & Don Donations - Recreation	1,000.00	.00	500.00	500.00	500.00	500.00	500.00
	<i>Grants and Donations Totals</i>	\$1,000.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
Department 60 - Parks & Recreational Services Totals		\$515,476.12	\$533,004.70	\$626,685.00	\$626,685.00	\$627,000.00	\$627,000.00	\$627,000.00
Department 65 - Cultural & Performing Arts								
<i>Sales and Services</i>								
44 420	Sales & Serv Staff Services Support	55,116.66	61,650.30	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00
44 421	Sales & Serv Value Added Services	9,072.64	27,304.73	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
44 50	Sales & Serv Clayton Center Sales and Rentals	74,183.03	47,135.40	78,000.00	78,000.00	78,000.00	78,000.00	78,000.00
44 52	Sales & Serv Cultural Arts	134,729.05	210,753.06	142,233.00	142,233.00	142,200.00	142,200.00	142,200.00
	<i>Sales and Services Totals</i>	\$273,101.38	\$346,843.49	\$275,033.00	\$275,033.00	\$275,000.00	\$275,000.00	\$275,000.00
<i>Grants and Donations</i>								
45 20	Grants & Don Grant Funds - Miscellaneous	15,183.00	7,500.00	.00	.00	.00	.00	.00
	<i>Grants and Donations Totals</i>	\$15,183.00	\$7,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Miscellaneous</i>								
48 60	Misc Reimbursable Projects	9,272.00	.00	.00	.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	\$9,272.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 65 - Cultural & Performing Arts Totals		\$297,556.38	\$354,343.49	\$275,033.00	\$275,033.00	\$275,000.00	\$275,000.00	\$275,000.00
Department 68 - Library Operations								
<i>St Shrd Rev</i>								
41 60	SS Rev. State Library Aid	20,222.00	25,386.00	25,386.00	25,386.00	25,400.00	25,400.00	25,400.00
	<i>St Shrd Rev Totals</i>	\$20,222.00	\$25,386.00	\$25,386.00	\$25,386.00	\$25,400.00	\$25,400.00	\$25,400.00
<i>Permits and Fees</i>								
43 91	Per & Fees Library Card Fees	393.80	550.00	375.00	375.00	400.00	400.00	400.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
REVENUE								
Department 68 - Library Operations								
<i>Permits and Fees</i>								
43 95	Per & Fees Library Fees	4,699.32	1,343.94	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
43 96	Per & Fees	5,317.85	5,510.38	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
	<i>Permits and Fees Totals</i>	\$10,410.97	\$7,404.32	\$5,875.00	\$5,875.00	\$5,900.00	\$5,900.00	\$5,900.00
<i>Grants and Donations</i>								
45 20	Grants & Don Grant Funds - Miscellaneous	54,667.11	5,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
45 60	Grants & Don Donations - Library	13,290.00	23,541.08	22,500.00	22,500.00	22,500.00	7,500.00	7,500.00
	<i>Grants and Donations Totals</i>	\$67,957.11	\$28,541.08	\$24,500.00	\$24,500.00	\$24,500.00	\$9,500.00	\$9,500.00
	Department 68 - Library Operations Totals	\$98,590.08	\$61,331.40	\$55,761.00	\$55,761.00	\$55,800.00	\$40,800.00	\$40,800.00
	REVENUE TOTALS	\$51,339,662.31	\$48,931,963.24	\$53,505,355.00	\$63,765,997.00	\$50,825,800.00	\$55,098,900.00	\$67,172,900.00
EXPENSE								
<i>Miscellaneous</i>								
59 23	Misc Transfer to Capital Project Fund	.00	200,000.00	.00	200,000.00	.00	.00	1,600,000.00
	<i>Miscellaneous Totals</i>	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$0.00	\$1,600,000.00
Department 40 - General Government								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	843,320.34	1,254,020.97	1,335,000.00	1,335,000.00	1,693,200.00	1,693,200.00	752,200.00
50 02	Salaries Part-time	33,714.44	.00	85,468.00	85,468.00	85,500.00	85,500.00	67,800.00
50 021	Salaries Part-time w/Benefits	1,617.33	.00	.00	.00	.00	.00	.00
50 03	Salaries Part-Time with Benefits	3,627.03	1,110.12	.00	.00	.00	.00	.00
50 04	Salaries Overtime	128.35	1,522.94	.00	.00	.00	.00	.00
50 06	Salaries Council	51,445.08	68,198.81	78,000.00	78,000.00	80,300.00	80,300.00	80,300.00
	<i>Personnel - Salaries Totals</i>	\$933,852.57	\$1,324,852.84	\$1,498,468.00	\$1,498,468.00	\$1,859,000.00	\$1,859,000.00	\$900,300.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	3,600.00	4,250.00	6,150.00	6,150.00	8,200.00	8,200.00	3,100.00
51 10	Benefits FICA	83,180.27	97,269.01	114,000.00	114,000.00	127,500.00	127,500.00	58,700.00
51 11	Benefits Group Insurance - Health	84,996.50	111,728.08	186,035.00	186,035.00	234,600.00	234,600.00	128,700.00
51 15	Benefits Life Insurance	1,848.11	2,789.95	3,634.00	3,634.00	4,400.00	4,400.00	2,100.00
51 20	Benefits Retirement - General Employees	100,972.16	153,999.39	191,090.00	191,090.00	230,600.00	230,600.00	107,800.00
51 30	Benefits 401K - General Employees	34,828.22	55,415.80	70,000.00	70,000.00	84,500.00	84,500.00	37,700.00
	<i>Personnel - Benefits Totals</i>	\$309,425.26	\$425,452.23	\$570,909.00	\$570,909.00	\$689,800.00	\$689,800.00	\$338,100.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	77,148.99	282,282.81	125,000.00	297,817.00	125,000.00	210,000.00	260,000.00
56 11	Cont Serv Contract Services	83,811.55	53,393.52	336,000.00	340,225.00	135,000.00	200,000.00	101,000.00
56 32	Cont Serv Document Fees	.00	.00	25,000.00	25,000.00	.00	.00	.00
56 33	Cont Serv Miscellaneous Legal Fees	331,966.28	389,252.76	375,000.00	435,747.00	375,000.00	375,000.00	375,000.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 40 - General Government								
<i>Contractual Services</i>								
56 40	Cont Serv Pre-employment Screening	673.50	.00	8,000.00	8,000.00	8,000.00	.00	.00
56 50	Cont Serv Equipment Rental	5,018.82	2,308.60	.00	.00	.00	.00	.00
	<i>Contractual Services Totals</i>	<u>\$498,619.14</u>	<u>\$727,237.69</u>	<u>\$869,000.00</u>	<u>\$1,106,789.00</u>	<u>\$643,000.00</u>	<u>\$785,000.00</u>	<u>\$736,000.00</u>
<i>Operating Expenses</i>								
52 00	Op Exp Copy Expense	1,403.37	.00	350.00	350.00	400.00	400.00	100.00
52 01	Op Exp Postage and Shipping Expense	.00	.00	3,300.00	3,300.00	3,300.00	3,300.00	3,000.00
52 16	Op Exp Telephone Exp - Mobile	10,906.28	2,385.00	.00	.00	1,500.00	1,500.00	1,500.00
52 25	Op Exp Advertising Expense	4,255.61	15,091.94	8,500.00	8,500.00	17,500.00	17,500.00	2,500.00
52 26	Op Exp Professional Development	29,687.67	57,702.47	94,250.00	94,250.00	42,300.00	81,300.00	66,300.00
52 27	Op Exp Local Mileage	13,512.68	23,226.07	29,600.00	29,600.00	28,600.00	28,600.00	30,000.00
52 28	Op Exp Elections	.00	9,606.51	.00	.00	.00	16,000.00	15,000.00
52 35	Op Exp Maint and Repair - Equipment	.00	714.32	1,000.00	1,000.00	1,000.00	1,000.00	500.00
52 36	Op Exp Maint and Repair - Vehicles	66.48	.00	1,000.00	1,000.00	1,000.00	1,000.00	.00
52 50	Op Exp Contracted Vehicle Service	.00	.00	2,500.00	2,500.00	2,500.00	2,500.00	.00
52 60	Op Exp Equipment Purchase	154,971.16	188.27	6,000.00	9,144.00	6,000.00	6,000.00	1,000.00
52 62	Op Exp Dues and Subscriptions	107,620.12	42,473.36	94,645.00	94,645.00	53,500.00	78,500.00	72,500.00
52 70	Op Exp Safety	5,912.24	26,653.88	20,000.00	20,000.00	20,000.00	20,000.00	.00
52 71	Op Exp Protective Clothing	51.00	179.09	.00	.00	.00	.00	.00
52 72	Op Exp Uniform Purchase	.00	326.36	980.00	980.00	1,000.00	1,000.00	.00
52 85	Op Exp Departmental Supplies	20,402.95	19,799.60	19,570.00	19,570.00	22,100.00	22,100.00	18,800.00
53 00	Op Exp Insurance and Bonds	256,668.27	264,446.17	310,000.00	310,000.00	310,000.00	310,000.00	310,000.00
53 01	Op Exp Insurance Deductible	22,022.10	27,866.70	30,000.00	30,000.00	15,900.00	35,000.00	15,000.00
53 03	Op Exp Worker's Compensation Insurance	1,127.12	1,777.71	3,000.00	3,000.00	2,300.00	2,300.00	1,125.00
53 05	Op Exp Employee In Service Training	8,065.00	.00	16,000.00	16,000.00	9,000.00	9,000.00	.00
53 23	Op Exp Citizen Boards	36,425.50	47,379.25	47,200.00	47,200.00	47,200.00	47,200.00	47,200.00
53 90	Op Exp New Employee Upfit	.00	.00	5,000.00	5,000.00	5,000.00	5,000.00	.00
53 99	Op Exp Miscellaneous Expense	19,716.57	29,276.09	48,000.00	48,000.00	28,500.00	28,500.00	28,000.00
	<i>Operating Expenses Totals</i>	<u>\$692,814.12</u>	<u>\$569,092.79</u>	<u>\$740,895.00</u>	<u>\$744,039.00</u>	<u>\$618,600.00</u>	<u>\$717,700.00</u>	<u>\$612,525.00</u>
<i>Programs</i>								
54 05	Programs Sustainability	892.79	.00	50,000.00	50,000.00	.00	.00	.00
54 15	Programs Special Events	17,666.84	21,726.25	45,000.00	45,000.00	16,000.00	50,000.00	.00
54 17	Programs Benefit Programs	2,376.57	5,611.10	30,000.00	30,000.00	5,000.00	20,000.00	.00
54 18	Programs Employee Wellness	811.57	3,941.81	10,000.00	10,000.00	10,000.00	10,000.00	.00
54 60	Programs Recurring Program Initiative	.00	.00	300,000.00	300,000.00	350,000.00	350,000.00	350,000.00
	<i>Programs Totals</i>	<u>\$21,747.77</u>	<u>\$31,279.16</u>	<u>\$435,000.00</u>	<u>\$435,000.00</u>	<u>\$381,000.00</u>	<u>\$430,000.00</u>	<u>\$350,000.00</u>



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 40 - General Government								
<i>Special Appropriations</i>								
55 00	Spec App Salary Reserve	.00	.00	1,588,077.00	1,588,077.00	1,742,600.00	1,831,200.00	1,757,743.00
55 35	Spec App Cultural Arts	.00	.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
	<i>Special Appropriations Totals</i>	\$0.00	\$0.00	\$1,598,077.00	\$1,598,077.00	\$1,752,600.00	\$1,841,200.00	\$1,767,743.00
<i>Capital Outlay</i>								
58 07	Cap Out Land Acquisition	.00	1,467,235.01	.00	3,900,000.00	.00	.00	7,500,000.00
58 20	Cap Out Buiding Improvements	.00	.00	.00	196,770.00	.00	.00	.00
58 60	Cap Out Program Initiative	.00	.00	150,000.00	191,771.00	150,000.00	150,000.00	150,000.00
	<i>Capital Outlay Totals</i>	\$0.00	\$1,467,235.01	\$150,000.00	\$4,288,541.00	\$150,000.00	\$150,000.00	\$7,650,000.00
<i>Miscellaneous</i>								
59 01	Misc Bad Debt Expense	9,463.01	11,245.22	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
59 05	Misc Reserve Fund	.00	.00	25,000.00	25,000.00	.00	5,000.00	25,000.00
59 06	Misc Miscellaneous	.00	2,475,000.00	.00	.00	.00	.00	.00
59 21	Misc Transfer to Water/Sewer Fund	5,000,000.00	.00	.00	.00	.00	.00	.00
59 23	Misc Transfer to Capital Project Fund	795,000.00	1,000,000.00	.00	.00	.00	.00	.00
59 97	Misc Support Services - General Fund	(97,863.12)	(101,476.08)	(120,173.00)	(120,173.00)	(120,100.00)	(120,100.00)	(111,799.00)
59 98	Misc Support Services - W/S Fund	(662,985.24)	(611,889.96)	(639,586.00)	(639,586.00)	(639,600.00)	(639,600.00)	(623,313.00)
59 99	Misc Support Services - Electric Fund	(245,361.24)	(240,765.96)	(266,217.00)	(266,217.00)	(266,200.00)	(266,200.00)	(256,947.00)
	<i>Miscellaneous Totals</i>	\$4,798,253.41	\$2,532,113.22	(\$990,976.00)	(\$990,976.00)	(\$1,015,900.00)	(\$1,010,900.00)	(\$957,059.00)
	Department 40 - General Government Totals	\$7,254,712.27	\$7,077,262.94	\$4,871,373.00	\$9,250,847.00	\$5,078,100.00	\$5,461,800.00	\$11,397,609.00
Department 41 - Financial Services								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	670,464.40	685,806.77	874,000.00	874,000.00	1,016,700.00	1,016,700.00	1,303,700.00
50 02	Salaries Part-time	.00	.00	.00	.00	.00	.00	79,100.00
50 04	Salaries Overtime	453.25	.00	.00	.00	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	\$670,917.65	\$685,806.77	\$874,000.00	\$874,000.00	\$1,016,700.00	\$1,016,700.00	\$1,382,800.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	5,350.00	4,150.00	7,650.00	7,650.00	5,900.00	5,900.00	10,600.00
51 10	Benefits FICA	49,391.12	50,915.23	66,000.00	66,000.00	77,800.00	77,800.00	99,600.00
51 11	Benefits Group Insurance - Health	74,858.83	67,540.90	106,000.00	106,000.00	132,600.00	132,600.00	178,200.00
51 15	Benefits Life Insurance	1,537.67	1,622.25	2,250.00	2,250.00	2,600.00	2,600.00	3,200.00
51 20	Benefits Retirement - General Employees	80,902.99	88,205.42	118,000.00	118,000.00	138,700.00	138,700.00	187,200.00
51 30	Benefits 401K - General Employees	26,996.32	30,922.71	44,000.00	44,000.00	50,800.00	50,800.00	65,000.00
	<i>Personnel - Benefits Totals</i>	\$239,036.93	\$243,356.51	\$343,900.00	\$343,900.00	\$408,400.00	\$408,400.00	\$543,800.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	55,098.80	167,300.36	163,530.00	182,105.00	91,000.00	115,000.00	115,500.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 41 - Financial Services								
<i>Contractual Services</i>								
56 11	Cont Serv Contract Services	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	125,000.00
56 20	Cont Serv Tax Collection Service	424,127.76	443,656.23	524,122.00	524,122.00	416,000.00	545,000.00	545,000.00
56 50	Cont Serv Equipment Rental	665.11	.00	.00	.00	.00	.00	.00
56 51	Cont Serv Uniform Rental	710.91	.00	.00	.00	.00	.00	.00
<i>Contractual Services Totals</i>		<u>\$486,602.58</u>	<u>\$616,956.59</u>	<u>\$693,652.00</u>	<u>\$712,227.00</u>	<u>\$513,000.00</u>	<u>\$666,000.00</u>	<u>\$785,500.00</u>
<i>Operating Expenses</i>								
52 00	Op Exp Copy Expense	295.79	.00	.00	.00	.00	.00	.00
52 01	Op Exp Postage and Shipping Expense	139.43	.00	.00	.00	.00	.00	16,300.00
52 12	Op Exp Utility Exp - Other	.00	.00	.00	.00	.00	.00	1,200.00
52 16	Op Exp Telephone Exp - Mobile	2,658.86	540.00	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	7,999.64	12,186.53	34,550.00	34,550.00	10,000.00	24,000.00	34,800.00
52 27	Op Exp Local Mileage	78.08	268.40	600.00	600.00	600.00	600.00	900.00
52 35	Op Exp Maint and Repair - Equipment	49.98	2,421.01	1,000.00	1,000.00	1,000.00	1,000.00	.00
52 36	Op Exp Maint and Repair - Vehicles	61.69	.00	.00	.00	.00	.00	.00
52 50	Op Exp Contracted Vehicle Service	771.26	.00	.00	.00	.00	.00	.00
52 52	Op Exp Fuel	156.00	90.00	100.00	100.00	100.00	100.00	.00
52 60	Op Exp Equipment Purchase	3,329.80	3,264.17	7,500.00	1,500.00	7,500.00	7,500.00	500.00
52 62	Op Exp Dues and Subscriptions	16,176.77	2,886.04	3,720.00	3,720.00	3,700.00	3,700.00	6,100.00
52 70	Op Exp Safety	979.80	7,459.36	400.00	40,117.00	400.00	400.00	.00
52 71	Op Exp Protective Clothing	187.56	47.09	37,909.00	600.00	40,000.00	40,000.00	.00
52 72	Op Exp Uniform Purchase	.00	1,775.42	1,550.00	1,556.00	1,600.00	1,600.00	800.00
52 85	Op Exp Departmental Supplies	3,100.35	10,156.06	8,000.00	14,000.00	8,000.00	8,000.00	9,800.00
53 02	Op Exp Unemployment Insurance	11,789.84	.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00
53 03	Op Exp Worker's Compensation Insurance	1,460.40	3,261.25	.00	.00	2,700.00	2,700.00	2,100.00
53 99	Op Exp Miscellaneous Expense	521.72	18,518.39	3,500.00	3,500.00	3,500.00	3,500.00	7,300.00
<i>Operating Expenses Totals</i>		<u>\$49,756.97</u>	<u>\$62,873.72</u>	<u>\$109,329.00</u>	<u>\$111,743.00</u>	<u>\$89,600.00</u>	<u>\$103,600.00</u>	<u>\$90,300.00</u>
<i>Capital Outlay</i>								
58 00	Cap Out Capital Projects	.00	.00	3,800,129.00	3,800,129.00	3,752,600.00	3,752,600.00	4,925,598.00
<i>Capital Outlay Totals</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,800,129.00</u>	<u>\$3,800,129.00</u>	<u>\$3,752,600.00</u>	<u>\$3,752,600.00</u>	<u>\$4,925,598.00</u>
<i>Miscellaneous</i>								
59 01	Misc Bad Debt Expense	101,033.17	.00	.00	.00	.00	.00	.00
59 97	Misc Support Services - General Fund	(20,166.72)	(33,906.96)	(37,500.00)	(37,500.00)	(37,500.00)	(37,500.00)	(36,195.00)
59 98	Misc Support Services - W/S Fund	(147,616.08)	(214,659.96)	(249,073.00)	(249,073.00)	(249,100.00)	(249,100.00)	(869,980.00)
59 99	Misc Support Services - Electric Fund	(217,645.20)	(216,022.08)	(256,182.00)	(256,182.00)	(256,200.00)	(256,200.00)	(709,995.00)
<i>Miscellaneous Totals</i>		<u>(\$284,394.83)</u>	<u>(\$464,589.00)</u>	<u>(\$542,755.00)</u>	<u>(\$542,755.00)</u>	<u>(\$542,800.00)</u>	<u>(\$542,800.00)</u>	<u>(\$1,616,170.00)</u>
Department 41 - Financial Services Totals		<u>\$1,161,919.30</u>	<u>\$1,144,404.59</u>	<u>\$5,278,255.00</u>	<u>\$5,299,244.00</u>	<u>\$5,237,500.00</u>	<u>\$5,404,500.00</u>	<u>\$6,111,828.00</u>



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 42 - Planning								
Personnel - Salaries								
50 00	Salaries Full-time	489,132.56	530,307.57	750,000.00	750,000.00	854,800.00	854,800.00	627,400.00
50 02	Salaries Part-time	18,454.90	20,579.20	70,914.00	70,914.00	95,900.00	95,900.00	70,900.00
50 04	Salaries Overtime	257.59	2,560.73	.00	.00	.00	.00	.00
50 50	Salaries Cashout	866.36	.00	.00	.00	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	\$508,711.41	\$553,447.50	\$820,914.00	\$820,914.00	\$950,700.00	\$950,700.00	\$698,300.00
Personnel - Benefits								
51 00	Benefits Longevity	3,100.00	4,350.00	7,000.00	7,000.00	2,100.00	2,100.00	1,200.00
51 10	Benefits FICA	36,640.73	41,130.66	63,000.00	63,000.00	65,200.00	65,200.00	47,800.00
51 11	Benefits Group Insurance - Health	62,598.36	74,112.02	105,000.00	105,000.00	132,600.00	132,600.00	79,200.00
51 15	Benefits Life Insurance	1,115.15	1,158.84	2,150.00	2,150.00	2,100.00	2,100.00	1,600.00
51 20	Benefits Retirement - General Employees	58,614.20	67,856.98	100,000.00	100,000.00	116,200.00	116,200.00	89,700.00
51 30	Benefits 401K - General Employees	19,581.33	23,679.82	41,000.00	41,000.00	42,600.00	42,600.00	31,200.00
	<i>Personnel - Benefits Totals</i>	\$181,649.77	\$212,288.32	\$318,150.00	\$318,150.00	\$360,800.00	\$360,800.00	\$250,700.00
Contractual Services								
56 00	Cont Serv Professional Services	377,918.58	67,374.93	125,000.00	176,389.00	125,000.00	275,000.00	275,000.00
56 50	Cont Serv Equipment Rental	4,289.94	1,035.39	1,440.00	1,829.00	1,400.00	1,400.00	.00
	<i>Contractual Services Totals</i>	\$382,208.52	\$68,410.32	\$126,440.00	\$178,218.00	\$126,400.00	\$276,400.00	\$275,000.00
Operating Expenses								
52 00	Op Exp Copy Expense	1,078.42	.00	.00	.00	.00	.00	.00
52 01	Op Exp Postage and Shipping Expense	.00	.00	10,050.00	10,050.00	10,100.00	64,700.00	64,650.00
52 16	Op Exp Telephone Exp - Mobile	2,175.82	315.00	.00	.00	.00	.00	.00
52 25	Op Exp Advertising Expense	2,744.17	3,177.92	5,000.00	5,000.00	5,000.00	10,400.00	10,400.00
52 26	Op Exp Professional Development	5,892.76	3,248.51	16,000.00	16,000.00	6,000.00	10,500.00	10,080.00
52 27	Op Exp Local Mileage	.00	22.00	500.00	500.00	500.00	500.00	400.00
52 35	Op Exp Maint and Repair - Equipment	289.98	.00	.00	.00	.00	.00	.00
52 36	Op Exp Maint and Repair - Vehicles	539.64	106.99	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
52 44	Op Exp Clean-Up Activity	2,004.70	230.00	8,000.00	8,000.00	8,000.00	8,000.00	.00
52 50	Op Exp Contracted Vehicle Service	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00	8,000.00
52 60	Op Exp Equipment Purchase	.00	.00	.00	.00	.00	2,500.00	.00
52 62	Op Exp Dues and Subscriptions	1,627.00	527.88	3,350.00	3,350.00	3,400.00	14,400.00	10,126.00
52 63	Op Exp Permits and Fees	.00	15,000.00	.00	.00	.00	.00	.00
52 70	Op Exp Safety	.00	.00	750.00	750.00	800.00	800.00	750.00
52 71	Op Exp Protective Clothing	.00	150.41	.00	.00	.00	.00	.00
52 85	Op Exp Departmental Supplies	5,223.53	8,934.47	12,000.00	12,000.00	12,000.00	13,500.00	5,436.00
53 03	Op Exp Worker's Compensation Insurance	6,079.26	1,269.55	.00	.00	1,200.00	1,200.00	1,000.00
53 90	Op Exp New Employee Upfit	.00	1,137.89	2,200.00	2,200.00	2,200.00	2,200.00	.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 42 - Planning								
<i>Operating Expenses</i>								
53 99	Op Exp Miscellaneous Expense	.00	.00	.00	.00	.00	.00	175,000.00
	<i>Operating Expenses Totals</i>	\$27,655.28	\$34,120.62	\$59,850.00	\$59,850.00	\$51,200.00	\$130,700.00	\$286,842.00
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	(35,290.80)	(209,375.04)	(222,744.00)	(222,744.00)	(222,700.00)	(222,700.00)	(330,615.00)
59 98	Misc Support Services - W/S Fund	(86,068.08)	(108,093.00)	(114,995.00)	(114,995.00)	(115,000.00)	(115,000.00)	(170,686.00)
59 99	Misc Support Services - Electric Fund	(51,896.04)	(63,138.96)	(67,171.00)	(67,171.00)	(67,200.00)	(67,200.00)	(99,700.00)
	<i>Miscellaneous Totals</i>	(\$173,254.92)	(\$380,607.00)	(\$404,910.00)	(\$404,910.00)	(\$404,900.00)	(\$404,900.00)	(\$601,001.00)
	Department 42 - Planning Totals	\$926,970.06	\$487,659.76	\$920,444.00	\$972,222.00	\$1,084,200.00	\$1,313,700.00	\$909,841.00
Department 43 - Economic Development								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	158,992.81	209,856.34	205,000.00	205,000.00	268,000.00	268,000.00	200,400.00
50 04	Salaries Overtime	3,158.65	3,317.48	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	<i>Personnel - Salaries Totals</i>	\$162,151.46	\$213,173.82	\$210,000.00	\$210,000.00	\$273,000.00	\$273,000.00	\$205,400.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	300.00	500.00	800.00	800.00	1,300.00	1,300.00	100.00
51 10	Benefits FICA	11,816.00	15,905.25	15,000.00	15,000.00	20,500.00	20,500.00	15,300.00
51 11	Benefits Group Insurance - Health	16,422.84	21,915.62	17,516.00	17,516.00	30,600.00	30,600.00	19,800.00
51 15	Benefits Life Insurance	381.44	495.14	609.00	609.00	700.00	700.00	500.00
51 20	Benefits Retirement - General Employees	19,563.84	27,503.99	26,000.00	26,000.00	36,600.00	36,600.00	28,700.00
51 30	Benefits 401K - General Employees	6,498.08	9,739.23	9,800.00	9,800.00	13,400.00	13,400.00	10,000.00
	<i>Personnel - Benefits Totals</i>	\$54,982.20	\$76,059.23	\$69,725.00	\$69,725.00	\$103,100.00	\$103,100.00	\$74,400.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	48,100.00	110,898.12	92,500.00	108,500.00	92,500.00	50,000.00	50,000.00
56 11	Cont Serv Contract Services	5,998.11	20,107.38	90,000.00	90,000.00	9,000.00	150,000.00	115,000.00
	<i>Contractual Services Totals</i>	\$54,098.11	\$131,005.50	\$182,500.00	\$198,500.00	\$101,500.00	\$200,000.00	\$165,000.00
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	.00	.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
52 16	Op Exp Telephone Exp - Mobile	1,436.35	.00	.00	.00	.00	.00	.00
52 24	Op Exp Marketing Expense	12,138.14	13,973.55	49,000.00	49,000.00	11,000.00	25,000.00	25,000.00
52 26	Op Exp Professional Development	15,832.78	12,458.28	22,150.00	22,150.00	12,000.00	15,000.00	10,400.00
52 27	Op Exp Local Mileage	1,192.50	1,368.34	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
52 62	Op Exp Dues and Subscriptions	31,055.78	2,620.33	10,220.00	10,220.00	10,200.00	15,000.00	13,775.00
52 85	Op Exp Departmental Supplies	989.02	120.96	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
53 03	Op Exp Worker's Compensation Insurance	4.97	266.69	.00	.00	400.00	400.00	300.00
53 99	Op Exp Miscellaneous Expense	.00	.00	.00	.00	.00	.00	30,000.00
	<i>Operating Expenses Totals</i>	\$62,649.54	\$30,808.15	\$87,870.00	\$87,870.00	\$40,100.00	\$61,900.00	\$85,975.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 43 - Economic Development								
Programs								
54 00	Programs Promotions	31,142.78	23,465.50	83,250.00	98,288.00	25,000.00	60,000.00	10,000.00
54 01	Programs Facade Grants	7,069.00	26,843.00	37,500.00	37,500.00	27,000.00	37,500.00	.00
54 02	Programs Building Reuse & Renovation	.00	.00	350,000.00	350,000.00	.00	.00	.00
54 15	Programs Special Events	12,270.10	1,523.64	139,850.00	139,850.00	107,000.00	107,000.00	.00
	<i>Programs Totals</i>	<u>\$50,481.88</u>	<u>\$51,832.14</u>	<u>\$610,600.00</u>	<u>\$625,638.00</u>	<u>\$159,000.00</u>	<u>\$204,500.00</u>	<u>\$10,000.00</u>
<i>Miscellaneous</i>								
59 98	Misc Support Services - W/S Fund	(388,620.00)	(498,575.04)	(734,371.00)	(734,371.00)	(734,400.00)	(734,400.00)	(342,148.00)
59 99	Misc Support Services - Electric Fund	(24,791.04)	(60,347.04)	(88,887.00)	(88,887.00)	(88,900.00)	(88,900.00)	(41,413.00)
	<i>Miscellaneous Totals</i>	<u>(\$413,411.04)</u>	<u>(\$558,922.08)</u>	<u>(\$823,258.00)</u>	<u>(\$823,258.00)</u>	<u>(\$823,300.00)</u>	<u>(\$823,300.00)</u>	<u>(\$383,561.00)</u>
	Department 43 - Economic Development Totals	<u>(\$29,047.85)</u>	<u>(\$56,043.24)</u>	<u>\$337,437.00</u>	<u>\$368,475.00</u>	<u>(\$146,600.00)</u>	<u>\$19,200.00</u>	<u>\$157,214.00</u>
Department 44 - Inspections								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	611,218.42	730,000.00	730,000.00	749,300.00	749,300.00	762,600.00
50 02	Salaries Part-time	.00	80,640.69	77,000.00	77,000.00	77,000.00	119,000.00	119,000.00
50 04	Salaries Overtime	.00	8,843.42	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
	<i>Personnel - Salaries Totals</i>	<u>\$0.00</u>	<u>\$700,702.53</u>	<u>\$822,000.00</u>	<u>\$822,000.00</u>	<u>\$841,300.00</u>	<u>\$883,300.00</u>	<u>\$896,600.00</u>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	3,750.00	5,250.00	5,250.00	3,300.00	3,300.00	3,300.00
51 10	Benefits FICA	.00	52,076.58	63,000.00	63,000.00	56,900.00	56,900.00	57,900.00
51 11	Benefits Group Insurance - Health	.00	51,447.43	61,908.00	61,908.00	81,600.00	81,600.00	79,200.00
51 15	Benefits Life Insurance	.00	1,328.88	1,885.00	1,885.00	1,900.00	1,900.00	1,900.00
51 20	Benefits Retirement - General Employees	.00	78,799.26	100,000.00	100,000.00	101,500.00	101,500.00	108,700.00
51 30	Benefits 401K - General Employees	.00	27,474.36	41,000.00	41,000.00	37,200.00	37,200.00	37,900.00
	<i>Personnel - Benefits Totals</i>	<u>\$0.00</u>	<u>\$214,876.51</u>	<u>\$273,043.00</u>	<u>\$273,043.00</u>	<u>\$282,400.00</u>	<u>\$282,400.00</u>	<u>\$288,900.00</u>
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	.00	.00	25,000.00	25,000.00	.00	.00	.00
56 11	Cont Serv Contract Services	.00	346,355.64	.00	205,532.00	130,000.00	130,000.00	130,000.00
	<i>Contractual Services Totals</i>	<u>\$0.00</u>	<u>\$346,355.64</u>	<u>\$25,000.00</u>	<u>\$230,532.00</u>	<u>\$130,000.00</u>	<u>\$130,000.00</u>	<u>\$130,000.00</u>
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	.00	9.75	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	.00	11,981.00	34,000.00	34,000.00	12,000.00	30,000.00	30,000.00
52 36	Op Exp Maint and Repair - Vehicles	.00	2,006.96	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
52 50	Op Exp Contracted Vehicle Service	.00	.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
52 60	Op Exp Equipment Purchase	.00	55.50	.00	.00	.00	.00	.00
52 62	Op Exp Dues and Subscriptions	.00	3,210.79	960.00	960.00	1,000.00	1,000.00	1,000.00
52 71	Op Exp Protective Clothing	.00	1,262.50	.00	.00	.00	3,500.00	1,800.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 44 - Inspections								
<i>Operating Expenses</i>								
52 72	Op Exp Uniform Purchase	.00	2,114.53	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
52 85	Op Exp Departmental Supplies	.00	2,734.16	13,500.00	13,500.00	13,500.00	13,500.00	13,500.00
53 03	Op Exp Worker's Compensation Insurance	.00	15,911.33	.00	.00	10,000.00	10,000.00	10,200.00
53 20	Op Exp Homeowner's Recovery Reimb	.00	4,149.00	5,850.00	5,850.00	5,900.00	6,900.00	6,900.00
53 21	Op Exp Minimum Housing Code	.00	.00	500.00	500.00	500.00	500.00	500.00
	<i>Operating Expenses Totals</i>	\$0.00	\$43,435.52	\$64,710.00	\$64,710.00	\$52,800.00	\$75,300.00	\$73,800.00
<i>Capital Outlay</i>								
58 47	Cap Out Vehicles	.00	82,425.00	.00	.00	.00	.00	.00
	<i>Capital Outlay Totals</i>	\$0.00	\$82,425.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	.00	475,135.20	508,384.00	508,384.00	508,400.00	508,400.00	630,038.00
	<i>Miscellaneous Totals</i>	\$0.00	\$475,135.20	\$508,384.00	\$508,384.00	\$508,400.00	\$508,400.00	\$630,038.00
	Department 44 - Inspections Totals	\$0.00	\$1,862,930.40	\$1,693,137.00	\$1,898,669.00	\$1,814,900.00	\$1,879,400.00	\$2,019,338.00
Department 45 - Human Resources								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	.00	.00	.00	.00	486,400.00
50 02	Salaries Part-time	.00	.00	.00	.00	.00	.00	17,700.00
	<i>Personnel - Salaries Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$504,100.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	.00	.00	.00	.00	.00	1,400.00
51 10	Benefits FICA	.00	.00	.00	.00	.00	.00	37,000.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	.00	.00	.00	59,400.00
51 15	Benefits Life Insurance	.00	.00	.00	.00	.00	.00	1,200.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	.00	.00	.00	69,400.00
51 30	Benefits 401K - General Employees	.00	.00	.00	.00	.00	.00	24,200.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$192,600.00
<i>Contractual Services</i>								
56 11	Cont Serv Contract Services	.00	.00	.00	.00	.00	.00	99,000.00
	<i>Contractual Services Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99,000.00
<i>Operating Expenses</i>								
52 00	Op Exp Copy Expense	.00	.00	.00	.00	.00	.00	300.00
52 01	Op Exp Postage and Shipping Expense	.00	.00	.00	.00	.00	.00	300.00
52 25	Op Exp Advertising Expense	.00	.00	.00	.00	.00	.00	15,000.00
52 26	Op Exp Professional Development	.00	.00	.00	.00	.00	.00	5,000.00
52 27	Op Exp Local Mileage	.00	.00	.00	.00	.00	.00	4,600.00
52 35	Op Exp Maint and Repair - Equipment	.00	.00	.00	.00	.00	.00	500.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 45 - Human Resources								
<i>Operating Expenses</i>								
52 36	Op Exp Maint and Repair - Vehicles	.00	.00	.00	.00	.00	.00	1,000.00
52 50	Op Exp Contracted Vehicle Service	.00	.00	.00	.00	.00	.00	2,500.00
52 60	Op Exp Equipment Purchase	.00	.00	.00	.00	.00	.00	5,000.00
52 62	Op Exp Dues and Subscriptions	.00	.00	.00	.00	.00	.00	6,000.00
52 70	Op Exp Safety	.00	.00	.00	.00	.00	.00	20,000.00
52 72	Op Exp Uniform Purchase	.00	.00	.00	.00	.00	.00	1,000.00
52 85	Op Exp Departmental Supplies	.00	.00	.00	.00	.00	.00	4,300.00
53 01	Op Exp Insurance Deductible	.00	.00	.00	.00	.00	.00	20,000.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	.00	.00	.00	.00	1,500.00
53 05	Op Exp Employee In Service Training	.00	.00	.00	.00	.00	.00	9,000.00
53 90	Op Exp New Employee Upfit	.00	.00	.00	.00	.00	.00	5,000.00
53 99	Op Exp Miscellaneous Expense	.00	.00	.00	.00	.00	.00	500.00
<i>Operating Expenses Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$101,500.00
<i>Programs</i>								
54 15	Programs Special Events	.00	.00	.00	.00	.00	.00	50,000.00
54 17	Programs Benefit Programs	.00	.00	.00	.00	.00	.00	20,000.00
54 18	Programs Employee Wellness	.00	.00	.00	.00	.00	.00	10,000.00
<i>Programs Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,000.00
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	.00	.00	.00	.00	.00	.00	(19,494.00)
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	(57,852.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	(35,214.00)
<i>Miscellaneous Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$112,560.00)
Department 45 - Human Resources Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$864,640.00
Department 46 - Community Development								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	.00	.00	.00	.00	598,400.00
50 02	Salaries Part-time	.00	.00	.00	.00	.00	.00	25,000.00
<i>Personnel - Salaries Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$623,400.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	.00	.00	.00	.00	.00	3,400.00
51 10	Benefits FICA	.00	.00	.00	.00	.00	.00	44,900.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	.00	.00	.00	79,200.00
51 15	Benefits Life Insurance	.00	.00	.00	.00	.00	.00	1,400.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	.00	.00	.00	86,000.00
51 30	Benefits 401K - General Employees	.00	.00	.00	.00	.00	.00	30,000.00
<i>Personnel - Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$244,900.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 46 - Community Development								
<i>Contractual Services</i>								
56 11	Cont Serv Contract Services	.00	.00	.00	.00	.00	.00	35,000.00
	<i>Contractual Services Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00
<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	.00	.00	.00	.00	.00	.00	8,100.00
52 27	Op Exp Local Mileage	.00	.00	.00	.00	.00	.00	100.00
52 62	Op Exp Dues and Subscriptions	.00	.00	.00	.00	.00	.00	7,665.00
52 85	Op Exp Departmental Supplies	.00	.00	.00	.00	.00	.00	3,624.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	.00	.00	.00	.00	1,000.00
	<i>Operating Expenses Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,489.00
<i>Programs</i>								
54 00	Programs Promotions	.00	.00	.00	.00	.00	.00	50,000.00
54 01	Programs Facade Grants	.00	.00	.00	.00	.00	.00	37,500.00
54 15	Programs Special Events	.00	.00	.00	.00	.00	.00	107,000.00
	<i>Programs Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$194,500.00
<i>Miscellaneous</i>								
59 98	Misc Support Services - W/S Fund	.00	.00	.00	.00	.00	.00	(214,311.00)
59 99	Misc Support Services - Electric Fund	.00	.00	.00	.00	.00	.00	(25,940.00)
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$240,251.00)
Department 46 - Community Development Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$878,038.00
Department 47 - Data & Technology Services								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	513,146.26	580,908.49	585,000.00	585,000.00	626,500.00	626,500.00	721,800.00
50 04	Salaries Overtime	2,373.87	333.62	.00	.00	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	\$515,520.13	\$581,242.11	\$585,000.00	\$585,000.00	\$626,500.00	\$626,500.00	\$721,800.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	2,300.00	1,500.00	3,750.00	3,750.00	2,400.00	2,400.00	2,600.00
51 10	Benefits FICA	36,926.47	39,881.93	44,000.00	44,000.00	47,900.00	47,900.00	55,100.00
51 11	Benefits Group Insurance - Health	59,804.84	63,506.93	95,000.00	95,000.00	81,600.00	81,600.00	89,100.00
51 15	Benefits Life Insurance	1,056.64	1,158.94	1,627.00	1,627.00	1,600.00	1,600.00	1,800.00
51 20	Benefits Retirement - General Employees	62,098.62	74,730.89	73,000.00	73,000.00	85,500.00	85,500.00	103,600.00
51 30	Benefits 401K - General Employees	20,638.36	25,965.98	29,000.00	29,000.00	31,300.00	31,300.00	36,300.00
	<i>Personnel - Benefits Totals</i>	\$182,824.93	\$206,744.67	\$246,377.00	\$246,377.00	\$250,300.00	\$250,300.00	\$288,500.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	760,893.25	561,954.09	483,999.00	525,547.00	484,000.00	487,000.00	487,000.00
56 10	Cont Serv Contracts and Agreements	.00	35,061.00	.00	35,850.00	.00	90,000.00	90,000.00
56 11	Cont Serv Contract Services	585,531.43	411,825.55	711,258.00	711,258.00	711,300.00	717,100.00	717,100.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 47 - Data & Technology Services								
<i>Contractual Services</i>								
56 50	Cont Serv Equipment Rental	9,759.68	.00	.00	.00	.00	.00	.00
56 51	Cont Serv Uniform Rental	487.16	.00	.00	.00	.00	.00	.00
<i>Contractual Services Totals</i>		\$1,356,671.52	\$1,008,840.64	\$1,195,257.00	\$1,272,655.00	\$1,195,300.00	\$1,294,100.00	\$1,294,100.00
<i>Operating Expenses</i>								
52 00	Op Exp Copy Expense	143.98	.00	.00	.00	.00	.00	.00
52 01	Op Exp Postage and Shipping Expense	56.25	.00	.00	.00	.00	.00	.00
52 15	Op Exp Telephone Exp - Buildings	73,064.83	87,635.70	154,893.00	168,991.00	154,900.00	154,900.00	154,900.00
52 16	Op Exp Telephone Exp - Mobile	5,310.41	172,890.11	245,460.00	245,460.00	245,500.00	254,000.00	250,000.00
52 26	Op Exp Professional Development	16,061.23	7,888.33	19,400.00	19,400.00	19,400.00	19,400.00	19,400.00
52 35	Op Exp Maint and Repair - Equipment	875.55	.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
52 36	Op Exp Maint and Repair - Vehicles	162.12	.00	500.00	500.00	500.00	500.00	500.00
52 60	Op Exp Equipment Purchase	270,846.05	392,228.74	394,825.00	394,825.00	394,800.00	585,400.00	576,900.00
52 62	Op Exp Dues and Subscriptions	129,615.29	20,536.94	15,222.00	15,222.00	15,200.00	15,200.00	15,200.00
52 64	Op Exp Software License & Subscription	.00	373,603.46	725,853.00	740,975.00	725,900.00	199,500.00	795,746.00
52 70	Op Exp Safety	706.54	118.50	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
52 72	Op Exp Uniform Purchase	.00	1,848.94	350.00	685.00	400.00	400.00	400.00
52 80	Op Exp Tools	547.01	34.14	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
52 85	Op Exp Departmental Supplies	3,104.00	743.36	4,950.00	4,950.00	5,000.00	5,000.00	5,000.00
53 03	Op Exp Worker's Compensation Insurance	5,960.01	5,133.43	.00	.00	7,600.00	7,600.00	9,100.00
53 90	Op Exp New Employee Upfit	.00	5,851.51	55,200.00	55,200.00	55,200.00	118,100.00	83,200.00
<i>Operating Expenses Totals</i>		\$506,453.27	\$1,068,513.16	\$1,628,053.00	\$1,657,608.00	\$1,635,800.00	\$1,371,400.00	\$1,921,746.00
<i>Capital Outlay</i>								
58 50	Cap Out Capital Outlay	371,659.35	25,628.04	1,500,000.00	2,500,000.00	.00	.00	.00
<i>Capital Outlay Totals</i>		\$371,659.35	\$25,628.04	\$1,500,000.00	\$2,500,000.00	\$0.00	\$0.00	\$0.00
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	(77,560.80)	(68,405.04)	(72,906.00)	(72,906.00)	(72,900.00)	(72,900.00)	(70,119.00)
59 98	Misc Support Services - W/S Fund	(221,602.80)	(203,007.00)	(216,365.00)	(216,365.00)	(216,400.00)	(216,400.00)	(208,095.00)
59 99	Misc Support Services - Electric Fund	(144,042.00)	(123,570.00)	(131,700.00)	(131,700.00)	(131,700.00)	(131,700.00)	(126,667.00)
<i>Miscellaneous Totals</i>		(\$443,205.60)	(\$394,982.04)	(\$420,971.00)	(\$420,971.00)	(\$421,000.00)	(\$421,000.00)	(\$404,881.00)
Department 47 - Data & Technology Services Totals		\$2,489,923.60	\$2,495,986.58	\$4,733,716.00	\$5,840,669.00	\$3,286,900.00	\$3,121,300.00	\$3,821,265.00
Department 48 - Communications & Outreach								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	147,522.02	167,201.50	275,000.00	275,000.00	360,700.00	360,700.00	367,900.00
50 02	Salaries Part-time	2,196.53	8,086.00	51,952.00	51,952.00	.00	.00	.00
50 03	Salaries Part-Time with Benefits	.00	11,960.00	.00	.00	.00	.00	.00
<i>Personnel - Salaries Totals</i>		\$149,718.55	\$187,247.50	\$326,952.00	\$326,952.00	\$360,700.00	\$360,700.00	\$367,900.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 48 - Communications & Outreach								
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	200.00	400.00	850.00	850.00	1,600.00	1,600.00	1,600.00
51 10	Benefits FICA	10,572.33	13,892.71	25,000.00	25,000.00	27,600.00	27,600.00	28,100.00
51 11	Benefits Group Insurance - Health	16,197.84	17,939.66	36,360.00	36,360.00	51,000.00	51,000.00	49,500.00
51 15	Benefits Life Insurance	281.60	390.82	725.00	725.00	900.00	900.00	900.00
51 20	Benefits Retirement - General Employees	17,716.88	22,372.15	37,000.00	37,000.00	49,200.00	49,200.00	52,800.00
51 30	Benefits 401K - General Employees	5,854.60	7,529.82	14,000.00	14,000.00	18,000.00	18,000.00	18,400.00
	<i>Personnel - Benefits Totals</i>	\$50,823.25	\$62,525.16	\$113,935.00	\$113,935.00	\$148,300.00	\$148,300.00	\$151,300.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	645.00	1,000.00	4,000.00	4,000.00	4,000.00	34,000.00	4,000.00
56 11	Cont Serv Contract Services	3,484.45	32,306.44	26,000.00	26,000.00	26,000.00	26,000.00	26,000.00
	<i>Contractual Services Totals</i>	\$4,129.45	\$33,306.44	\$30,000.00	\$30,000.00	\$30,000.00	\$60,000.00	\$30,000.00
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	.00	.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
52 16	Op Exp Telephone Exp - Mobile	1,916.28	1,035.00	.00	.00	.00	.00	.00
52 25	Op Exp Advertising Expense	30,306.64	33,013.81	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
52 26	Op Exp Professional Development	2,599.51	14,697.27	11,200.00	11,200.00	11,200.00	11,200.00	11,200.00
52 36	Op Exp Maint and Repair - Vehicles	20.00	.00	500.00	500.00	500.00	500.00	500.00
52 50	Op Exp Contracted Vehicle Service	.00	.00	500.00	500.00	500.00	500.00	500.00
52 60	Op Exp Equipment Purchase	23,197.02	19,456.51	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
52 62	Op Exp Dues and Subscriptions	1,698.14	1,239.63	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
52 72	Op Exp Uniform Purchase	.00	588.28	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
52 85	Op Exp Departmental Supplies	2,156.56	2,891.99	1,100.00	1,100.00	3,000.00	3,000.00	3,000.00
53 03	Op Exp Worker's Compensation Insurance	2,026.42	469.48	.00	.00	2,200.00	2,200.00	2,200.00
53 90	Op Exp New Employee Upfit	.00	.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
	<i>Operating Expenses Totals</i>	\$63,920.57	\$73,391.97	\$60,300.00	\$60,300.00	\$64,400.00	\$64,400.00	\$64,400.00
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	(13,368.00)	(3,780.96)	(5,298.00)	(5,298.00)	(5,300.00)	(5,300.00)	(6,120.00)
59 98	Misc Support Services - W/S Fund	(45,831.96)	(87,039.00)	(121,961.00)	(121,961.00)	(122,000.00)	(122,000.00)	(140,883.00)
59 99	Misc Support Services - Electric Fund	(26,735.04)	(25,785.00)	(36,131.00)	(36,131.00)	(36,100.00)	(36,100.00)	(41,736.00)
	<i>Miscellaneous Totals</i>	(\$85,935.00)	(\$116,604.96)	(\$163,390.00)	(\$163,390.00)	(\$163,400.00)	(\$163,400.00)	(\$188,739.00)
Department 48 - Communications & Outreach Totals		\$182,656.82	\$239,866.11	\$367,797.00	\$367,797.00	\$440,000.00	\$470,000.00	\$424,861.00
Department 49 - Customer Service								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	503,649.87	503,890.68	580,000.00	580,000.00	462,400.00	5,000.00	.00
50 02	Salaries Part-time	.00	2,686.50	79,098.00	79,098.00	79,100.00	79,100.00	.00
50 021	Salaries Part-time w/Benefits	57,651.42	.00	.00	.00	.00	.00	.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 49 - Customer Service								
Personnel - Salaries								
50 03	Salaries Part-Time with Benefits	17,296.49	84,966.41	.00	.00	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	\$578,597.78	\$591,543.59	\$659,098.00	\$659,098.00	\$541,500.00	\$84,100.00	\$0.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	9,300.00	10,250.00	11,100.00	11,100.00	6,100.00	6,100.00	.00
51 10	Benefits FICA	44,340.44	45,730.47	50,250.00	50,250.00	42,100.00	42,100.00	.00
51 11	Benefits Group Insurance - Health	64,992.36	57,114.80	79,507.00	79,507.00	102,000.00	102,000.00	.00
51 15	Benefits Life Insurance	1,098.32	1,138.05	1,420.00	1,420.00	1,400.00	1,400.00	.00
51 20	Benefits Retirement - General Employees	69,574.19	73,191.10	78,000.00	78,000.00	75,000.00	75,000.00	.00
51 30	Benefits 401K - General Employees	20,060.05	21,654.63	29,000.00	29,000.00	27,500.00	27,500.00	.00
	<i>Personnel - Benefits Totals</i>	\$209,365.36	\$209,079.05	\$249,277.00	\$249,277.00	\$254,100.00	\$254,100.00	\$0.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	491.24	75.18	500.00	500.00	500.00	500.00	.00
56 11	Cont Serv Contract Services	112,068.97	210,584.44	244,200.00	244,200.00	69,000.00	119,000.00	.00
56 50	Cont Serv Equipment Rental	570.87	.00	.00	.00	.00	.00	.00
56 51	Cont Serv Uniform Rental	1,387.05	239.96	2,700.00	2,746.00	.00	.00	.00
	<i>Contractual Services Totals</i>	\$114,518.13	\$210,899.58	\$247,400.00	\$247,446.00	\$69,500.00	\$119,500.00	\$0.00
<i>Operating Expenses</i>								
52 00	Op Exp Copy Expense	510.00	.00	.00	.00	.00	.00	.00
52 01	Op Exp Postage and Shipping Expense	58,680.81	9,243.04	16,320.00	16,320.00	16,300.00	16,300.00	.00
52 12	Op Exp Utility Exp - Other	885.41	816.55	1,200.00	1,200.00	1,200.00	1,200.00	.00
52 16	Op Exp Telephone Exp - Mobile	3,053.68	.00	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	6,008.82	3,280.94	16,750.00	16,750.00	14,800.00	14,800.00	.00
52 27	Op Exp Local Mileage	151.28	128.25	349.00	349.00	300.00	300.00	.00
52 36	Op Exp Maint and Repair - Vehicles	2,480.20	1,072.83	3,066.00	3,066.00	.00	.00	.00
52 50	Op Exp Contracted Vehicle Service	.00	.00	3,500.00	3,500.00	.00	.00	.00
52 60	Op Exp Equipment Purchase	1,410.00	1,692.32	3,500.00	3,500.00	.00	.00	.00
52 62	Op Exp Dues and Subscriptions	1,410.00	1,991.67	2,400.00	2,400.00	2,400.00	2,400.00	.00
52 70	Op Exp Safety	.00	.00	942.00	942.00	.00	.00	.00
52 71	Op Exp Protective Clothing	463.22	182.31	.00	.00	.00	.00	.00
52 72	Op Exp Uniform Purchase	.00	1,969.48	.00	.00	.00	.00	.00
52 80	Op Exp Tools	1,726.20	9.90	397.00	397.00	.00	.00	.00
52 85	Op Exp Departmental Supplies	3,690.16	1,997.90	3,500.00	3,500.00	3,000.00	3,000.00	.00
53 03	Op Exp Worker's Compensation Insurance	4,776.05	5,036.61	.00	.00	600.00	600.00	.00
53 99	Op Exp Miscellaneous Expense	940.60	2,225.08	6,000.00	6,000.00	5,000.00	5,000.00	.00
	<i>Operating Expenses Totals</i>	\$86,186.43	\$29,646.88	\$57,924.00	\$57,924.00	\$43,600.00	\$43,600.00	\$0.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 49 - Customer Service								
<i>Miscellaneous</i>								
59 98	Misc Support Services - W/S Fund	(608,551.92)	(595,494.96)	(699,060.00)	(699,060.00)	(699,000.00)	(699,000.00)	.00
59 99	Misc Support Services - Electric Fund	(415,488.12)	(437,030.04)	(514,639.00)	(514,639.00)	(514,600.00)	(514,600.00)	.00
	<i>Miscellaneous Totals</i>	<u>(\$1,024,040.04)</u>	<u>(\$1,032,525.00)</u>	<u>(\$1,213,699.00)</u>	<u>(\$1,213,699.00)</u>	<u>(\$1,213,600.00)</u>	<u>(\$1,213,600.00)</u>	<u>\$0.00</u>
	Department 49 - Customer Service Totals	(\$35,372.34)	\$8,644.10	\$0.00	\$46.00	(\$304,900.00)	(\$712,300.00)	\$0.00
Department 50 - Law Enforcement								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	3,864,482.53	4,363,902.75	4,500,000.00	4,500,000.00	4,711,100.00	4,711,100.00	4,906,600.00
50 02	Salaries Part-time	23,236.52	24,641.17	53,627.00	53,627.00	53,700.00	53,700.00	53,700.00
50 03	Salaries Part-Time with Benefits	.00	3,772.67	.00	.00	.00	.00	.00
50 04	Salaries Overtime	48,410.82	64,576.42	96,000.00	96,000.00	100,000.00	100,000.00	100,000.00
50 09	Salaries K-9 Pay	7,546.00	7,056.00	.00	.00	5,100.00	5,100.00	5,100.00
50 50	Salaries Cashout	3,858.00	3,858.00	.00	.00	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	<u>\$3,947,533.87</u>	<u>\$4,467,807.01</u>	<u>\$4,649,627.00</u>	<u>\$4,649,627.00</u>	<u>\$4,869,900.00</u>	<u>\$4,869,900.00</u>	<u>\$5,065,400.00</u>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	32,100.00	33,450.00	42,700.00	42,700.00	45,600.00	45,600.00	46,000.00
51 01	Benefits Stand-by Pay	10,799.05	.00	.00	.00	.00	.00	.00
51 10	Benefits FICA	293,246.47	351,288.04	354,300.00	354,300.00	357,000.00	357,000.00	376,500.00
51 11	Benefits Group Insurance - Health	434,951.82	501,624.31	536,568.00	536,568.00	693,600.00	693,600.00	702,900.00
51 15	Benefits Life Insurance	8,005.60	9,577.68	12,481.00	12,481.00	11,700.00	11,700.00	12,500.00
51 20	Benefits Retirement - General Employees	16,557.22	29,015.47	117,000.00	117,000.00	29,400.00	29,400.00	45,500.00
51 21	Benefits Retirement - LEO Employees	462,727.19	589,731.66	525,000.00	525,000.00	669,400.00	669,400.00	733,400.00
51 30	Benefits 401K - General Employees	5,530.11	10,144.74	40,400.00	40,400.00	82,000.00	82,000.00	88,600.00
51 31	Benefits 401K -LEO Employees	180,036.09	211,495.70	188,000.00	188,000.00	219,300.00	219,300.00	225,300.00
51 40	Benefits LEO Separation	.00	204,659.16	.00	.00	.00	.00	.00
	<i>Personnel - Benefits Totals</i>	<u>\$1,443,953.55</u>	<u>\$1,940,986.76</u>	<u>\$1,816,449.00</u>	<u>\$1,816,449.00</u>	<u>\$2,108,000.00</u>	<u>\$2,108,000.00</u>	<u>\$2,230,700.00</u>
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	3,106.36	3,208.86	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
56 11	Cont Serv Contract Services	122,118.00	120,265.14	132,800.00	132,800.00	88,000.00	272,900.00	167,900.00
56 40	Cont Serv Pre-employment Screening	6,850.00	5,250.00	4,500.00	4,500.00	5,500.00	11,000.00	11,000.00
56 50	Cont Serv Equipment Rental	1,797.38	.00	.00	.00	.00	.00	.00
	<i>Contractual Services Totals</i>	<u>\$133,871.74</u>	<u>\$128,724.00</u>	<u>\$140,800.00</u>	<u>\$140,800.00</u>	<u>\$97,000.00</u>	<u>\$287,400.00</u>	<u>\$182,400.00</u>
<i>Operating Expenses</i>								
52 00	Op Exp Copy Expense	835.95	.00	.00	.00	.00	.00	.00
52 01	Op Exp Postage and Shipping Expense	92.92	1,062.48	3,000.00	3,638.00	3,000.00	3,000.00	3,000.00
52 16	Op Exp Telephone Exp - Mobile	37,040.68	3,285.00	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	33,743.71	21,939.90	20,600.00	20,600.00	20,600.00	20,600.00	20,600.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 50 - Law Enforcement								
<i>Operating Expenses</i>								
52 27	Op Exp Local Mileage	.00	72.69	600.00	600.00	600.00	600.00	600.00
52 35	Op Exp Maint and Repair - Equipment	7,585.69	12,059.97	12,000.00	13,000.00	12,000.00	12,000.00	12,000.00
52 36	Op Exp Maint and Repair - Vehicles	103,958.54	45,658.62	53,500.00	54,382.00	53,500.00	53,500.00	53,500.00
52 50	Op Exp Contracted Vehicle Service	23,176.08	54,541.34	48,000.00	48,000.00	38,000.00	86,000.00	58,000.00
52 60	Op Exp Equipment Purchase	16,933.21	55,638.58	100,000.00	127,556.00	24,000.00	124,000.00	100,000.00
52 61	Op Exp Uniform Cleaning	6,045.13	4,501.05	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
52 62	Op Exp Dues and Subscriptions	530.17	1,008.89	2,280.00	2,280.00	2,300.00	2,300.00	2,300.00
52 70	Op Exp Safety	5,317.47	5,094.50	9,000.00	9,731.00	9,000.00	9,000.00	9,000.00
52 71	Op Exp Protective Clothing	6,744.08	15,729.86	13,800.00	13,800.00	13,800.00	13,800.00	13,800.00
52 72	Op Exp Uniform Purchase	25,260.26	35,830.22	51,400.00	57,152.00	14,000.00	67,000.00	53,000.00
52 85	Op Exp Departmental Supplies	36,186.95	39,969.78	43,520.00	43,720.00	47,800.00	95,600.00	72,800.00
52 95	Op Exp Canine Expense	20,042.36	29,653.07	56,405.00	30,405.00	26,000.00	26,000.00	26,000.00
53 00	Op Exp Insurance and Bonds	31,933.30	44,194.16	45,000.00	45,000.00	34,000.00	34,000.00	34,000.00
53 03	Op Exp Worker's Compensation Insurance	67,226.29	100,057.42	.00	.00	114,700.00	114,700.00	119,300.00
53 26	Op Exp Special Programs	4,106.48	.00	.00	.00	.00	.00	.00
53 27	Op Exp Law Enforcement - Special Ops	5,711.19	6,232.93	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
53 90	Op Exp New Employee Upfit	40,057.17	69,580.58	120,000.00	151,584.00	62,000.00	172,000.00	110,000.00
53 99	Op Exp Miscellaneous Expense	3,055.30	2,787.04	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
<i>Operating Expenses Totals</i>		\$475,582.93	\$548,898.08	\$597,605.00	\$639,948.00	\$493,800.00	\$852,600.00	\$706,400.00
<i>Capital Outlay</i>								
58 47	Cap Out Vehicles	.00	.00	.00	37,096.00	.00	.00	.00
58 50	Cap Out Capital Outlay	43,141.98	.00	.00	.00	.00	.00	.00
<i>Capital Outlay Totals</i>		\$43,141.98	\$0.00	\$0.00	\$37,096.00	\$0.00	\$0.00	\$0.00
Department 50 - Law Enforcement Totals		\$6,044,084.07	\$7,086,415.85	\$7,204,481.00	\$7,283,920.00	\$7,568,700.00	\$8,117,900.00	\$8,184,900.00
Department 51 - Engineering								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	751,613.31	1,028,000.00	1,028,000.00	1,205,700.00	1,205,700.00	1,250,800.00
50 04	Salaries Overtime	.00	694.43	.00	.00	.00	.00	.00
<i>Personnel - Salaries Totals</i>		\$0.00	\$752,307.74	\$1,028,000.00	\$1,028,000.00	\$1,205,700.00	\$1,205,700.00	\$1,250,800.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	3,900.00	4,800.00	4,800.00	7,100.00	7,100.00	3,300.00
51 10	Benefits FICA	.00	55,450.43	78,000.00	78,000.00	92,200.00	92,200.00	95,900.00
51 11	Benefits Group Insurance - Health	.00	67,131.49	107,000.00	107,000.00	153,000.00	153,000.00	148,500.00
51 15	Benefits Life Insurance	.00	1,586.99	2,700.00	2,700.00	3,000.00	3,000.00	3,100.00
51 20	Benefits Retirement - General Employees	.00	96,217.24	138,000.00	138,000.00	164,500.00	164,500.00	179,500.00
51 30	Benefits 401K - General Employees	.00	33,198.72	52,000.00	52,000.00	60,300.00	60,300.00	62,600.00
<i>Personnel - Benefits Totals</i>		\$0.00	\$257,484.87	\$382,500.00	\$382,500.00	\$480,100.00	\$480,100.00	\$492,900.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 51 - Engineering								
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	(67,182.43)	820,088.94	850,000.00	1,584,862.00	850,000.00	850,000.00	850,000.00
56 11	Cont Serv Contract Services	.00	.00	500.00	500.00	500.00	500.00	500.00
56 51	Cont Serv Uniform Rental	.00	.00	2,080.00	2,080.00	2,100.00	2,100.00	.00
<i>Contractual Services Totals</i>		<u>(\$67,182.43)</u>	<u>\$820,088.94</u>	<u>\$852,580.00</u>	<u>\$1,587,442.00</u>	<u>\$852,600.00</u>	<u>\$852,600.00</u>	<u>\$850,500.00</u>
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	.00	27.20	250.00	250.00	300.00	300.00	300.00
52 25	Op Exp Advertising Expense	.00	.00	500.00	500.00	500.00	500.00	500.00
52 26	Op Exp Professional Development	.00	11,672.86	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00
52 27	Op Exp Local Mileage	.00	.00	500.00	500.00	500.00	500.00	500.00
52 36	Op Exp Maint and Repair - Vehicles	.00	412.46	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
52 50	Op Exp Contracted Vehicle Service	.00	.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
52 60	Op Exp Equipment Purchase	.00	1,120.31	3,750.00	3,750.00	3,800.00	3,800.00	3,800.00
52 62	Op Exp Dues and Subscriptions	.00	8,873.70	9,400.00	9,400.00	9,400.00	9,400.00	9,400.00
52 63	Op Exp Permits and Fees	.00	5,978.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
52 71	Op Exp Protective Clothing	.00	573.17	.00	.00	.00	.00	.00
52 72	Op Exp Uniform Purchase	.00	1,218.86	.00	.00	.00	.00	.00
52 85	Op Exp Departmental Supplies	.00	5,656.89	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
53 03	Op Exp Worker's Compensation Insurance	.00	22,766.99	.00	.00	4,300.00	4,300.00	19,500.00
53 90	Op Exp New Employee Upfit	.00	.00	250.00	250.00	300.00	300.00	300.00
53 99	Op Exp Miscellaneous Expense	.00	21.87	.00	.00	.00	.00	.00
<i>Operating Expenses Totals</i>		<u>\$0.00</u>	<u>\$58,322.31</u>	<u>\$51,750.00</u>	<u>\$51,750.00</u>	<u>\$56,200.00</u>	<u>\$56,200.00</u>	<u>\$71,400.00</u>
<i>Miscellaneous</i>								
59 98	Misc Support Services - W/S Fund	.00	(1,092,325.08)	(1,258,421.00)	(1,258,421.00)	(1,258,400.00)	(1,258,400.00)	(1,495,973.00)
59 99	Misc Support Services - Electric Fund	.00	(38,124.96)	(43,923.00)	(43,923.00)	(43,900.00)	(43,900.00)	(52,214.00)
<i>Miscellaneous Totals</i>		<u>\$0.00</u>	<u>(\$1,130,450.04)</u>	<u>(\$1,302,344.00)</u>	<u>(\$1,302,344.00)</u>	<u>(\$1,302,300.00)</u>	<u>(\$1,302,300.00)</u>	<u>(\$1,548,187.00)</u>
Department 51 - Engineering Totals		<u>(\$67,182.43)</u>	<u>\$757,753.82</u>	<u>\$1,012,486.00</u>	<u>\$1,747,348.00</u>	<u>\$1,292,300.00</u>	<u>\$1,292,300.00</u>	<u>\$1,117,413.00</u>
Department 52 - Fire & Emergency Services								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	3,053,131.28	3,641,217.77	3,600,000.00	3,600,000.00	3,917,400.00	3,917,400.00	3,991,300.00
50 02	Salaries Part-time	46,110.15	17,285.17	106,000.00	106,000.00	106,000.00	106,000.00	106,000.00
50 04	Salaries Overtime	40,766.31	80,714.36	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
50 05	Salaries Holiday Pay FT	105,991.16	.00	.00	.00	.00	.00	.00
50 055	Salaries Holiday Pay PT	2,648.44	.00	.00	.00	.00	.00	.00
50 50	Salaries Cashout	3,336.00	417.00	.00	.00	.00	.00	.00
<i>Personnel - Salaries Totals</i>		<u>\$3,251,983.34</u>	<u>\$3,739,634.30</u>	<u>\$3,826,000.00</u>	<u>\$3,826,000.00</u>	<u>\$4,143,400.00</u>	<u>\$4,143,400.00</u>	<u>\$4,217,300.00</u>



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 52 - Fire & Emergency Services								
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	26,500.00	28,350.00	41,150.00	41,150.00	42,900.00	42,900.00	41,100.00
51 10	Benefits FICA	234,894.13	275,225.60	291,000.00	291,000.00	297,600.00	297,600.00	303,200.00
51 11	Benefits Group Insurance - Health	396,771.93	408,669.05	450,000.00	450,000.00	591,600.00	591,600.00	574,200.00
51 15	Benefits Life Insurance	6,347.42	7,198.63	8,250.00	8,250.00	9,700.00	9,700.00	9,900.00
51 20	Benefits Retirement - General Employees	383,967.58	464,320.36	465,000.00	465,000.00	530,500.00	530,500.00	568,700.00
51 30	Benefits 401K - General Employees	128,521.62	162,929.74	150,000.00	150,000.00	194,500.00	194,500.00	198,200.00
	<i>Personnel - Benefits Totals</i>	\$1,177,002.68	\$1,346,693.38	\$1,405,400.00	\$1,405,400.00	\$1,666,800.00	\$1,666,800.00	\$1,695,300.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	10,000.00	.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
56 11	Cont Serv Contract Services	94,711.08	114,664.56	164,265.00	164,265.00	175,300.00	185,800.00	185,800.00
56 50	Cont Serv Equipment Rental	798.94	.00	.00	.00	.00	.00	.00
	<i>Contractual Services Totals</i>	\$105,510.02	\$114,664.56	\$199,265.00	\$199,265.00	\$210,300.00	\$220,800.00	\$220,800.00
<i>Operating Expenses</i>								
52 00	Op Exp Copy Expense	171.37	.00	.00	.00	.00	.00	.00
52 01	Op Exp Postage and Shipping Expense	166.03	235.09	200.00	200.00	.00	.00	.00
52 16	Op Exp Telephone Exp - Mobile	6,588.85	405.00	2,700.00	2,700.00	.00	.00	.00
52 26	Op Exp Professional Development	28,324.31	26,880.68	45,720.00	45,720.00	12,000.00	45,700.00	45,700.00
52 27	Op Exp Local Mileage	.00	.00	200.00	200.00	.00	.00	.00
52 35	Op Exp Maint and Repair - Equipment	11,946.60	16,728.44	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00
52 36	Op Exp Maint and Repair - Vehicles	52,734.35	31,173.61	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00
52 38	Op Exp Maint and Repair - Grounds	.00	397.56	.00	.00	.00	.00	.00
52 50	Op Exp Contracted Vehicle Service	70,642.09	150,245.44	120,500.00	120,500.00	113,000.00	113,000.00	113,000.00
52 52	Op Exp Fuel	840.07	1,367.05	650.00	650.00	.00	.00	.00
52 60	Op Exp Equipment Purchase	69,684.64	108,348.02	89,350.00	108,209.00	89,400.00	185,400.00	185,400.00
52 61	Op Exp Uniform Cleaning	432.69	607.13	1,200.00	1,200.00	.00	.00	.00
52 62	Op Exp Dues and Subscriptions	8,991.00	10,825.47	13,055.00	13,055.00	13,100.00	15,100.00	15,100.00
52 70	Op Exp Safety	15,048.00	18,965.40	.00	.00	.00	.00	.00
52 71	Op Exp Protective Clothing	73,906.29	69,585.65	76,725.00	76,725.00	76,700.00	164,900.00	164,900.00
52 72	Op Exp Uniform Purchase	49,927.12	44,625.10	50,950.00	62,316.00	51,000.00	56,200.00	56,200.00
52 73	Op Exp Emergency Operations Center	.00	2,689.13	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00
52 85	Op Exp Departmental Supplies	28,699.69	36,183.45	38,270.00	50,270.00	25,000.00	35,400.00	35,400.00
53 00	Op Exp Insurance and Bonds	48,815.00	64,296.00	90,964.00	90,964.00	91,000.00	100,400.00	100,400.00
53 03	Op Exp Worker's Compensation Insurance	80,535.02	102,795.62	.00	.00	97,900.00	97,900.00	99,700.00
53 07	Op Exp Other Benefits	1,697.37	1,936.26	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
53 28	Op Exp Fire Prevention	3,079.15	3,604.92	7,900.00	7,900.00	7,900.00	7,900.00	7,900.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 52 - Fire & Emergency Services								
<i>Operating Expenses</i>								
53 90	Op Exp New Employee Upfit	25,312.34	.00	46,900.00	46,900.00	.00	.00	.00
	<i>Operating Expenses Totals</i>	\$577,541.98	\$691,895.02	\$673,784.00	\$716,009.00	\$665,500.00	\$910,400.00	\$912,200.00
<i>Programs</i>								
54 15	Programs Special Events	100,693.76	72,758.80	.00	18,400.00	.00	.00	.00
	<i>Programs Totals</i>	\$100,693.76	\$72,758.80	\$0.00	\$18,400.00	\$0.00	\$0.00	\$0.00
<i>Capital Outlay</i>								
58 03	Cap Out Furniture Fixtures and Equipment	90,109.67	150,402.23	112,500.00	113,698.00	.00	170,000.00	130,000.00
58 20	Cap Out Buiding Improvements	1,254,863.98	350,738.55	.00	.00	.00	.00	.00
58 47	Cap Out Vehicles	.00	.00	15,000.00	15,000.00	.00	.00	.00
58 50	Cap Out Capital Outlay	27,709.00	.00	.00	.00	.00	.00	.00
58 60	Cap Out Program Initiative	.00	.00	200,000.00	.00	200,000.00	200,000.00	200,000.00
	<i>Capital Outlay Totals</i>	\$1,372,682.65	\$501,140.78	\$327,500.00	\$128,698.00	\$200,000.00	\$370,000.00	\$330,000.00
Department 52 - Fire & Emergency Services Totals		\$6,585,414.43	\$6,466,786.84	\$6,431,949.00	\$6,293,772.00	\$6,886,000.00	\$7,311,400.00	\$7,375,600.00
Department 53 - Operations Management								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	.00	.00	.00	.00	.00	.00	591,700.00
	<i>Personnel - Salaries Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$591,700.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	.00	.00	.00	.00	.00	.00	5,700.00
51 10	Benefits FICA	.00	.00	.00	.00	.00	.00	42,300.00
51 11	Benefits Group Insurance - Health	.00	.00	.00	.00	.00	.00	69,300.00
51 15	Benefits Life Insurance	.00	.00	.00	.00	.00	.00	1,400.00
51 20	Benefits Retirement - General Employees	.00	.00	.00	.00	.00	.00	84,900.00
51 30	Benefits 401K - General Employees	.00	.00	.00	.00	.00	.00	29,600.00
	<i>Personnel - Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233,200.00
<i>Operating Expenses</i>								
52 26	Op Exp Professional Development	.00	.00	.00	.00	.00	.00	2,500.00
52 35	Op Exp Maint and Repair - Equipment	.00	.00	.00	.00	.00	.00	1,000.00
52 52	Op Exp Fuel	.00	.00	.00	.00	.00	.00	100.00
52 60	Op Exp Equipment Purchase	.00	.00	.00	.00	.00	.00	7,000.00
52 62	Op Exp Dues and Subscriptions	.00	.00	.00	.00	.00	.00	500.00
52 70	Op Exp Safety	.00	.00	.00	.00	.00	.00	400.00
52 71	Op Exp Protective Clothing	.00	.00	.00	.00	.00	.00	40,000.00
52 72	Op Exp Uniform Purchase	.00	.00	.00	.00	.00	.00	900.00
52 85	Op Exp Departmental Supplies	.00	.00	.00	.00	.00	.00	3,200.00
53 03	Op Exp Worker's Compensation Insurance	.00	.00	.00	.00	.00	.00	1,000.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 53 - Operations Management								
<i>Operating Expenses</i>								
53 99	Op Exp Miscellaneous Expense	.00	.00	.00	.00	.00	.00	1,200.00
	<i>Operating Expenses Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,800.00
Department 53 - Operations Management Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$882,700.00
Department 54 - Property Maintenance								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	767,353.99	852,670.92	865,000.00	865,000.00	939,600.00	939,600.00	.00
50 02	Salaries Part-time	5,286.49	4,181.63	21,000.00	21,000.00	21,000.00	21,000.00	.00
50 021	Salaries Part-time w/Benefits	3,031.88	.00	.00	.00	.00	.00	.00
50 03	Salaries Part-Time with Benefits	693.00	9,528.56	.00	.00	.00	.00	.00
50 04	Salaries Overtime	14,535.56	22,936.88	28,000.00	28,000.00	28,000.00	28,000.00	.00
50 50	Salaries Cashout	2,317.44	2,317.44	.00	.00	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	\$793,218.36	\$891,635.43	\$914,000.00	\$914,000.00	\$988,600.00	\$988,600.00	\$0.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	9,200.00	10,450.00	12,600.00	12,600.00	10,800.00	10,800.00	.00
51 01	Benefits Stand-by Pay	9,211.98	.00	.00	.00	.00	.00	.00
51 10	Benefits FICA	59,552.35	67,563.20	67,105.00	67,105.00	71,600.00	71,600.00	.00
51 11	Benefits Group Insurance - Health	109,758.00	115,579.45	129,106.00	129,106.00	193,800.00	193,800.00	.00
51 15	Benefits Life Insurance	1,711.98	1,966.69	2,392.00	2,392.00	2,400.00	2,400.00	.00
51 20	Benefits Retirement - General Employees	95,631.83	113,214.53	113,929.00	113,929.00	127,700.00	127,700.00	.00
51 30	Benefits 401K - General Employees	32,041.04	39,604.21	45,692.00	45,692.00	46,900.00	46,900.00	.00
	<i>Personnel - Benefits Totals</i>	\$317,107.18	\$348,378.08	\$370,824.00	\$370,824.00	\$453,200.00	\$453,200.00	\$0.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	.00	.00	.00	68,800.00	.00	.00	.00
56 11	Cont Serv Contract Services	99,131.31	82,655.53	146,562.00	158,912.00	88,000.00	88,000.00	.00
56 50	Cont Serv Equipment Rental	4.88	173.00	1,500.00	1,500.00	1,500.00	1,500.00	.00
56 51	Cont Serv Uniform Rental	9,205.70	.00	.00	.00	.00	.00	.00
56 70	Cont Serv Contract Services - Grounds	146,932.06	152,669.42	162,000.00	162,000.00	162,000.00	170,000.00	.00
56 72	Cont Serv Security	254,720.87	81,443.87	411,500.00	413,879.00	112,000.00	362,000.00	.00
	<i>Contractual Services Totals</i>	\$509,994.82	\$316,941.82	\$721,562.00	\$805,091.00	\$363,500.00	\$621,500.00	\$0.00
<i>Operating Expenses</i>								
52 10	Op Exp Utility Exp - Town Electricity	267,089.93	273,072.15	325,000.00	325,000.00	275,000.00	275,000.00	.00
52 11	Op Exp Utility Exp - Town W/S	79,880.21	120,638.37	110,000.00	110,000.00	125,000.00	175,000.00	.00
52 12	Op Exp Utility Exp - Other	66,556.80	68,471.93	105,000.00	105,000.00	67,000.00	67,000.00	.00
52 16	Op Exp Telephone Exp - Mobile	4,369.39	.00	.00	.00	.00	.00	.00
52 26	Op Exp Professional Development	2,284.16	444.66	15,000.00	19,000.00	4,000.00	7,000.00	.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 54 - Property Maintenance								
<i>Operating Expenses</i>								
52 31	Op Exp Maint and Repair - Cemeteries	7,098.39	48,343.67	104,500.00	104,500.00	20,000.00	50,000.00	.00
52 32	Op Exp Maint and Repair - Town Square	1,772.17	.00	.00	.00	.00	.00	.00
52 33	Op Exp Maint and Repair - Prop Damage	4,978.10	191.43	1,500.00	1,500.00	1,500.00	1,500.00	.00
52 34	Op Exp Maint and Repair - Facilities	60.79	.00	.00	.00	.00	.00	.00
52 35	Op Exp Maint and Repair - Equipment	13,954.86	21,435.89	22,000.00	22,000.00	22,000.00	22,000.00	.00
52 36	Op Exp Maint and Repair - Vehicles	9,792.03	4,480.31	13,000.00	13,000.00	13,000.00	13,000.00	.00
52 37	Op Exp Maint and Repair - Buildings	530,498.84	382,945.95	405,100.00	582,769.00	405,100.00	405,100.00	.00
52 371	Op Exp Building Special Projects	148,675.31	203,488.28	768,500.00	845,515.00	205,000.00	765,000.00	.00
52 38	Op Exp Maint and Repair - Grounds	49,107.47	34,703.45	37,750.00	37,750.00	37,800.00	37,800.00	.00
52 380	Op Exp Maint and Repair - Easements	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00	.00
52 50	Op Exp Contracted Vehicle Service	1,036.08	2,832.10	10,500.00	11,682.00	10,500.00	10,500.00	.00
52 60	Op Exp Equipment Purchase	33,793.83	12,726.14	62,150.00	62,150.00	34,600.00	84,600.00	.00
52 70	Op Exp Safety	798.51	958.21	4,735.00	4,735.00	4,700.00	4,700.00	.00
52 71	Op Exp Protective Clothing	4,085.50	2,926.01	.00	.00	.00	.00	.00
52 72	Op Exp Uniform Purchase	4,895.15	15,841.91	9,500.00	9,506.00	9,500.00	9,500.00	.00
52 80	Op Exp Tools	2,096.13	1,915.40	2,750.00	2,750.00	2,800.00	2,800.00	.00
52 81	Op Exp Chemicals	5,965.43	2,012.08	6,500.00	6,500.00	6,500.00	10,000.00	.00
52 85	Op Exp Departmental Supplies	33,466.15	36,998.06	60,044.00	60,044.00	51,800.00	51,800.00	.00
53 03	Op Exp Worker's Compensation Insurance	18,479.38	20,317.95	.00	.00	12,900.00	12,900.00	.00
	<i>Operating Expenses Totals</i>	\$1,290,734.61	\$1,254,743.95	\$2,064,529.00	\$2,324,401.00	\$1,309,700.00	\$2,006,200.00	\$0.00
<i>Capital Outlay</i>								
58 20	Cap Out Buiding Improvements	476,729.47	347,857.69	.00	192,370.00	.00	.00	.00
58 50	Cap Out Capital Outlay	16,221.60	.00	19,500.00	19,500.00	.00	.00	.00
	<i>Capital Outlay Totals</i>	\$492,951.07	\$347,857.69	\$19,500.00	\$211,870.00	\$0.00	\$0.00	\$0.00
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	(82,333.80)	(7,805.04)	(9,566.00)	(9,566.00)	(9,600.00)	(9,600.00)	.00
59 98	Misc Support Services - W/S Fund	(343,108.92)	(201,780.96)	(329,088.00)	(329,088.00)	(329,100.00)	(329,100.00)	.00
59 99	Misc Support Services - Electric Fund	(176,992.08)	(86,412.00)	(139,016.00)	(139,016.00)	(139,000.00)	(139,000.00)	.00
	<i>Miscellaneous Totals</i>	(\$602,434.80)	(\$295,998.00)	(\$477,670.00)	(\$477,670.00)	(\$477,700.00)	(\$477,700.00)	\$0.00
	Department 54 - Property Maintenance Totals	\$2,801,571.24	\$2,863,558.97	\$3,612,745.00	\$4,148,516.00	\$2,637,300.00	\$3,591,800.00	\$0.00
Department 55 - Public Works								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	2,016,325.55	589,854.20	957,000.00	957,000.00	973,300.00	973,300.00	1,919,800.00
50 02	Salaries Part-time	50,852.45	266.91	.00	.00	.00	.00	46,100.00
50 04	Salaries Overtime	17,572.80	5,161.25	16,000.00	16,000.00	16,000.00	16,000.00	39,000.00
	<i>Personnel - Salaries Totals</i>	\$2,084,750.80	\$595,282.36	\$973,000.00	\$973,000.00	\$989,300.00	\$989,300.00	\$2,004,900.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 55 - Public Works								
Personnel - Benefits								
51 00	Benefits Longevity	16,400.00	7,650.00	9,650.00	9,650.00	5,800.00	5,800.00	14,000.00
51 01	Benefits Stand-by Pay	6,885.31	.00	.00	.00	.00	.00	.00
51 10	Benefits FICA	153,635.16	44,891.13	79,665.00	79,665.00	74,400.00	74,400.00	146,200.00
51 11	Benefits Group Insurance - Health	220,252.07	74,579.87	145,023.00	145,023.00	163,200.00	163,200.00	346,500.00
51 15	Benefits Life Insurance	4,416.77	1,299.92	2,699.00	2,699.00	2,400.00	2,400.00	4,800.00
51 20	Benefits Retirement - General Employees	245,144.77	76,688.48	82,584.00	82,584.00	132,800.00	132,800.00	275,200.00
51 30	Benefits 401K - General Employees	81,463.14	26,937.12	52,161.00	52,161.00	48,700.00	48,700.00	96,000.00
	<i>Personnel - Benefits Totals</i>	\$728,197.22	\$232,046.52	\$371,782.00	\$371,782.00	\$427,300.00	\$427,300.00	\$882,700.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	437,319.43	81,027.50	175,000.00	175,000.00	100,000.00	100,000.00	50,000.00
56 11	Cont Serv Contract Services	102,335.05	2,358.03	13,480.00	13,480.00	13,500.00	13,500.00	101,500.00
56 50	Cont Serv Equipment Rental	7,793.52	191.52	10,000.00	10,000.00	10,000.00	10,000.00	11,500.00
56 51	Cont Serv Uniform Rental	4,507.90	.00	.00	.00	.00	.00	.00
56 70	Cont Serv Contract Services - Grounds	.00	.00	.00	.00	.00	.00	170,000.00
56 72	Cont Serv Security	.00	.00	.00	.00	.00	.00	300,000.00
	<i>Contractual Services Totals</i>	\$551,955.90	\$83,577.05	\$198,480.00	\$198,480.00	\$123,500.00	\$123,500.00	\$633,000.00
<i>Operating Expenses</i>								
52 00	Op Exp Copy Expense	628.60	.00	.00	.00	.00	.00	.00
52 01	Op Exp Postage and Shipping Expense	364.99	.00	125.00	125.00	100.00	100.00	100.00
52 10	Op Exp Utility Exp - Town Electricity	.00	.00	.00	.00	.00	.00	300,000.00
52 11	Op Exp Utility Exp - Town W/S	.00	.00	.00	.00	.00	.00	175,000.00
52 12	Op Exp Utility Exp - Other	42,807.00	32,000.00	48,000.00	48,000.00	48,000.00	48,000.00	115,000.00
52 13	Op Exp Street Lights - Rental	56,616.60	86,486.74	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
52 14	Op Exp Street Lights - Special	72,062.64	72,062.64	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
52 16	Op Exp Telephone Exp - Mobile	20,493.27	540.00	.00	.00	.00	.00	.00
52 25	Op Exp Advertising Expense	.00	801.86	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00
52 26	Op Exp Professional Development	44,385.70	2,616.22	37,350.00	45,350.00	23,500.00	27,500.00	33,700.00
52 27	Op Exp Local Mileage	78.75	.00	.00	.00	.00	.00	.00
52 31	Op Exp Maint and Repair - Cemeteries	.00	.00	.00	.00	.00	.00	50,000.00
52 33	Op Exp Maint and Repair - Prop Damage	.00	.00	.00	.00	.00	.00	1,500.00
52 35	Op Exp Maint and Repair - Equipment	78,208.57	15,141.80	52,500.00	52,500.00	52,500.00	52,500.00	74,500.00
52 36	Op Exp Maint and Repair - Vehicles	29,996.10	50,695.05	24,300.00	24,300.00	24,300.00	24,300.00	37,300.00
52 37	Op Exp Maint and Repair - Buildings	.00	.00	.00	.00	.00	.00	405,100.00
52 371	Op Exp Building Special Projects	.00	.00	.00	.00	.00	.00	515,000.00
52 38	Op Exp Maint and Repair - Grounds	.00	.00	5,000.00	5,000.00	5,000.00	5,000.00	43,800.00
52 39	Op Exp Maint and Repair - System	74,708.57	126,915.01	150,850.00	235,930.00	61,000.00	61,000.00	61,000.00
52 43	Op Exp Contracted Yard Waste Disposal	588,501.02	631,319.49	660,000.00	660,000.00	660,000.00	675,000.00	675,000.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 55 - Public Works								
Operating Expenses								
52 44	Op Exp Clean-Up Activity	.00	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
52 50	Op Exp Contracted Vehicle Service	12,752.93	5,828.74	50,880.00	50,880.00	12,900.00	12,900.00	23,400.00
52 510	Op Exp Fleet Reimbursable - Fuel	(67,057.52)	(52,905.28)	(140,447.00)	(140,447.00)	(140,400.00)	(140,400.00)	(140,400.00)
52 52	Op Exp Fuel	442,705.80	373,901.19	551,975.00	551,975.00	440,000.00	440,000.00	440,000.00
52 60	Op Exp Equipment Purchase	39,578.56	14,262.94	39,850.00	46,260.00	39,900.00	62,900.00	147,500.00
52 62	Op Exp Dues and Subscriptions	11,174.16	1,471.51	5,000.00	5,000.00	5,000.00	5,000.00	4,500.00
52 63	Op Exp Permits and Fees	1,343.57	862.26	840.00	840.00	800.00	800.00	800.00
52 64	Op Exp Software License & Subscription	98,844.94	.00	.00	.00	.00	.00	.00
52 70	Op Exp Safety	3,316.63	3,023.54	12,216.00	16,736.00	12,200.00	12,200.00	16,900.00
52 71	Op Exp Protective Clothing	11,767.73	1,401.48	.00	.00	.00	.00	200.00
52 72	Op Exp Uniform Purchase	909.51	7,335.22	11,000.00	11,775.00	11,000.00	11,000.00	21,000.00
52 80	Op Exp Tools	.00	.00	.00	.00	.00	.00	2,800.00
52 81	Op Exp Chemicals	.00	.00	.00	.00	.00	.00	10,000.00
52 85	Op Exp Departmental Supplies	24,332.56	18,921.68	25,330.00	25,330.00	25,300.00	25,300.00	75,100.00
52 90	Op Exp Regulatory Signs	33,258.25	5,040.25	.00	.00	.00	.00	.00
53 00	Op Exp Insurance and Bonds	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
53 03	Op Exp Worker's Compensation Insurance	39,444.93	21,704.68	.00	.00	47,500.00	47,500.00	46,250.00
53 20	Op Exp Homeowner's Recovery Reimb	5,193.00	.00	.00	.00	.00	.00	.00
53 40	Op Exp Landfill Fees	380,311.84	397,480.55	450,000.00	450,000.00	450,000.00	550,000.00	525,000.00
53 41	Op Exp Contracted Trash Hauling Fees	977,539.72	1,105,375.73	1,140,000.00	1,140,000.00	1,140,000.00	1,240,000.00	1,350,000.00
53 42	Op Exp Contracted Recycling Fees	663,385.88	716,209.11	750,000.00	750,000.00	750,000.00	775,000.00	775,000.00
53 43	Op Exp Contracted Fuel Surcharge	37,248.24	18,283.87	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
53 90	Op Exp New Employee Upfit	.00	.00	.00	.00	.00	.00	5,000.00
53 99	Op Exp Miscellaneous Expense	355.43	341.33	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	<i>Operating Expenses Totals</i>	\$3,725,257.97	\$3,657,117.61	\$4,085,669.00	\$4,190,454.00	\$3,879,500.00	\$4,146,500.00	\$6,000,950.00
<i>Programs</i>								
54 60	Programs Recurring Program Initiative	.00	78,890.93	128,300.00	138,300.00	128,300.00	128,300.00	128,300.00
	<i>Programs Totals</i>	\$0.00	\$78,890.93	\$128,300.00	\$138,300.00	\$128,300.00	\$128,300.00	\$128,300.00
<i>Capital Outlay</i>								
58 00	Cap Out Capital Projects	1,000,000.00	.00	.00	.00	.00	.00	.00
58 10	Cap Out Sidewalk Repair and Improvements	(5,150.24)	.00	.00	.00	.00	45,000.00	50,000.00
58 12	Cap Out Street Repair and Improvements	118,587.02	2,051,343.47	.00	37,229.00	.00	.00	.00
58 47	Cap Out Vehicles	654,422.50	657,560.11	250,000.00	417,667.00	.00	1,085,000.00	1,800,000.00
58 48	Cap Out Heavy Equipment/Heavy Vehicles	569,825.06	461,717.68	1,027,000.00	1,497,101.00	.00	33,700.00	33,700.00
58 50	Cap Out Capital Outlay	227,053.50	20,850.37	77,000.00	77,000.00	.00	.00	.00
58 60	Cap Out Program Initiative	(1,244.00)	1,244.00	2,650,000.00	4,850,000.00	2,650,000.00	2,650,000.00	3,150,000.00
	<i>Capital Outlay Totals</i>	\$2,563,493.84	\$3,192,715.63	\$4,004,000.00	\$6,878,997.00	\$2,650,000.00	\$3,813,700.00	\$5,033,700.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 55 - Public Works								
<i>Miscellaneous</i>								
59 97	Misc Support Services - General Fund	326,583.24	(50,386.08)	(40,197.00)	(40,197.00)	(40,100.00)	(40,100.00)	(55,696.00)
59 98	Misc Support Services - W/S Fund	(647,492.04)	(328,369.08)	(260,010.00)	(260,010.00)	(260,100.00)	(260,100.00)	(575,144.00)
59 99	Misc Support Services - Electric Fund	(296,851.20)	(116,128.92)	(90,689.00)	(90,689.00)	(90,700.00)	(90,700.00)	(227,357.00)
<i>Miscellaneous Totals</i>		<u>(\$617,760.00)</u>	<u>(\$494,884.08)</u>	<u>(\$390,896.00)</u>	<u>(\$390,896.00)</u>	<u>(\$390,900.00)</u>	<u>(\$390,900.00)</u>	<u>(\$858,197.00)</u>
Department 55 - Public Works Totals		\$9,035,895.73	\$7,344,746.02	\$9,370,335.00	\$12,360,117.00	\$7,807,000.00	\$9,237,700.00	\$13,825,353.00
Department 60 - Parks & Recreational Services								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	968,871.77	1,247,720.71	1,145,000.00	1,145,000.00	1,074,500.00	492,600.00	1,080,600.00
50 02	Salaries Part-time	265,930.68	86,324.79	300,000.00	300,000.00	300,000.00	350,000.00	341,000.00
50 04	Salaries Overtime	24,585.44	16,554.89	59,000.00	59,000.00	59,000.00	59,000.00	59,000.00
<i>Personnel - Salaries Totals</i>		<u>\$1,259,387.89</u>	<u>\$1,350,600.39</u>	<u>\$1,504,000.00</u>	<u>\$1,504,000.00</u>	<u>\$1,433,500.00</u>	<u>\$901,600.00</u>	<u>\$1,480,600.00</u>
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	4,850.00	6,100.00	8,000.00	8,000.00	7,900.00	7,900.00	7,700.00
51 10	Benefits FICA	93,268.03	101,532.87	132,173.00	132,173.00	82,200.00	82,200.00	82,700.00
51 11	Benefits Group Insurance - Health	121,918.22	123,136.17	145,603.00	145,603.00	183,600.00	183,600.00	178,200.00
51 15	Benefits Life Insurance	1,861.65	2,121.15	2,656.00	2,656.00	2,700.00	2,700.00	2,700.00
51 20	Benefits Retirement - General Employees	106,725.78	114,809.39	121,139.00	121,139.00	146,600.00	146,600.00	155,100.00
51 30	Benefits 401K - General Employees	35,655.94	40,385.76	50,763.00	50,763.00	53,700.00	53,700.00	54,100.00
<i>Personnel - Benefits Totals</i>		<u>\$364,279.62</u>	<u>\$388,085.34</u>	<u>\$460,334.00</u>	<u>\$460,334.00</u>	<u>\$476,700.00</u>	<u>\$476,700.00</u>	<u>\$480,500.00</u>
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	119,279.50	107,243.75	25,000.00	125,160.00	25,000.00	25,000.00	25,000.00
56 11	Cont Serv Contract Services	113,572.81	108,312.93	181,995.00	181,995.00	129,300.00	186,100.00	150,300.00
56 50	Cont Serv Equipment Rental	1,134.10	.00	.00	.00	.00	.00	.00
<i>Contractual Services Totals</i>		<u>\$233,986.41</u>	<u>\$215,556.68</u>	<u>\$206,995.00</u>	<u>\$307,155.00</u>	<u>\$154,300.00</u>	<u>\$211,100.00</u>	<u>\$175,300.00</u>
<i>Operating Expenses</i>								
52 00	Op Exp Copy Expense	2,781.18	.00	.00	.00	.00	.00	.00
52 01	Op Exp Postage and Shipping Expense	44.80	.00	850.00	850.00	900.00	900.00	900.00
52 10	Op Exp Utility Exp - Town Electricity	26,962.59	24,235.46	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
52 16	Op Exp Telephone Exp - Mobile	6,934.80	2,700.00	.00	.00	.00	.00	.00
52 24	Op Exp Marketing Expense	13,739.94	11,911.04	14,250.00	14,250.00	14,300.00	14,300.00	14,300.00
52 26	Op Exp Professional Development	20,345.52	27,661.01	54,880.00	54,880.00	24,500.00	52,800.00	34,500.00
52 27	Op Exp Local Mileage	.00	15.46	550.00	550.00	600.00	600.00	600.00
52 34	Op Exp Maint and Repair - Facilities	6,187.43	2,633.11	.00	1,017.00	.00	.00	.00
52 35	Op Exp Maint and Repair - Equipment	17,713.71	19,613.93	17,300.00	17,300.00	17,300.00	17,300.00	17,300.00
52 36	Op Exp Maint and Repair - Vehicles	2,119.55	3,568.75	7,600.00	7,600.00	7,600.00	7,600.00	7,600.00
52 38	Op Exp Maint and Repair - Grounds	77,107.35	83,618.75	103,538.00	103,538.00	103,500.00	103,500.00	103,500.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 60 - Parks & Recreational Services								
<i>Operating Expenses</i>								
52 42	Op Exp Park Beautification	11,459.48	11,934.45	11,750.00	11,750.00	11,800.00	11,800.00	11,800.00
52 50	Op Exp Contracted Vehicle Service	1,704.55	.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
52 52	Op Exp Fuel	70.10	.00	.00	.00	.00	.00	.00
52 60	Op Exp Equipment Purchase	100,878.52	79,860.66	152,650.00	152,650.00	90,000.00	100,000.00	100,000.00
52 62	Op Exp Dues and Subscriptions	6,812.81	8,597.28	19,330.00	19,330.00	7,900.00	7,900.00	7,900.00
52 70	Op Exp Safety	2,725.18	1,968.93	3,900.00	3,900.00	3,900.00	3,900.00	3,900.00
52 71	Op Exp Protective Clothing	4,137.87	2,918.34	.00	.00	.00	300.00	.00
52 72	Op Exp Uniform Purchase	42,523.64	40,148.34	56,875.00	56,875.00	47,700.00	57,900.00	55,700.00
52 80	Op Exp Tools	2,767.70	1,850.09	2,250.00	2,250.00	2,300.00	2,300.00	2,300.00
52 81	Op Exp Chemicals	14,926.31	14,524.14	29,240.00	29,240.00	14,000.00	15,500.00	15,500.00
52 85	Op Exp Departmental Supplies	75,432.47	72,544.70	101,185.00	101,185.00	84,900.00	101,200.00	99,800.00
53 03	Op Exp Worker's Compensation Insurance	19,680.29	37,508.22	.00	.00	18,700.00	18,700.00	24,800.00
53 26	Op Exp Special Programs	16,302.40	11,761.06	19,500.00	19,500.00	13,500.00	17,000.00	17,000.00
53 90	Op Exp New Employee Upfit	.00	.00	3,595.00	3,595.00	3,600.00	3,600.00	3,600.00
	<i>Operating Expenses Totals</i>	\$473,358.19	\$459,573.72	\$630,643.00	\$631,660.00	\$498,400.00	\$568,500.00	\$552,400.00
<i>Programs</i>								
54 10	Programs Senior Citizens Travel	1,458.38	574.11	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
54 12	Programs Classes	12,409.16	9,581.05	21,040.00	21,040.00	8,000.00	8,000.00	8,000.00
54 14	Programs Youth Council	3,464.59	1,485.49	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
54 15	Programs Special Events	56,880.04	65,440.93	90,160.00	90,160.00	50,200.00	90,200.00	90,200.00
	<i>Programs Totals</i>	\$74,212.17	\$77,081.58	\$119,300.00	\$119,300.00	\$66,300.00	\$106,300.00	\$106,300.00
<i>Capital Outlay</i>								
58 00	Cap Out Capital Projects	.00	12,415.00	.00	.00	.00	.00	.00
58 50	Cap Out Capital Outlay	154,774.94	133,391.00	76,348.00	92,924.00	.00	25,000.00	25,000.00
	<i>Capital Outlay Totals</i>	\$154,774.94	\$145,806.00	\$76,348.00	\$92,924.00	\$0.00	\$25,000.00	\$25,000.00
	Department 60 - Parks & Recreational Services Totals	\$2,559,999.22	\$2,636,703.71	\$2,997,620.00	\$3,115,373.00	\$2,629,200.00	\$2,289,200.00	\$2,820,100.00
Department 65 - Cultural & Performing Arts								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	271,665.80	398,854.28	350,000.00	350,000.00	378,100.00	378,100.00	384,600.00
50 02	Salaries Part-time	75,165.83	20,692.89	78,000.00	78,000.00	78,000.00	78,000.00	78,000.00
50 04	Salaries Overtime	5,274.52	15,769.00	56,100.00	56,100.00	56,100.00	56,100.00	56,100.00
50 50	Salaries Cashout	4,188.00	4,188.00	.00	.00	.00	.00	.00
	<i>Personnel - Salaries Totals</i>	\$356,294.15	\$439,504.17	\$484,100.00	\$484,100.00	\$512,200.00	\$512,200.00	\$518,700.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	4,600.00	4,600.00	5,100.00	5,100.00	6,000.00	6,000.00	6,000.00
51 10	Benefits FICA	27,049.45	33,266.16	35,700.00	35,700.00	28,900.00	28,900.00	29,500.00
51 11	Benefits Group Insurance - Health	24,296.76	35,619.26	35,118.00	35,118.00	51,000.00	51,000.00	49,500.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 65 - Cultural & Performing Arts								
<i>Personnel - Benefits</i>								
51 15	Benefits Life Insurance	565.52	735.90	855.00	855.00	900.00	900.00	900.00
51 20	Benefits Retirement - General Employees	31,469.73	43,309.79	44,447.00	44,447.00	51,600.00	51,600.00	55,200.00
51 30	Benefits 401K - General Employees	10,632.48	15,361.60	16,293.00	16,293.00	18,900.00	18,900.00	19,200.00
	<i>Personnel - Benefits Totals</i>	\$98,613.94	\$132,892.71	\$137,513.00	\$137,513.00	\$157,300.00	\$157,300.00	\$160,300.00
<i>Contractual Services</i>								
56 11	Cont Serv Contract Services	3,607.46	7,256.09	6,900.00	6,900.00	6,900.00	6,900.00	6,900.00
56 50	Cont Serv Equipment Rental	7,333.65	10,189.04	8,525.00	8,525.00	8,500.00	8,500.00	8,500.00
	<i>Contractual Services Totals</i>	\$10,941.11	\$17,445.13	\$15,425.00	\$15,425.00	\$15,400.00	\$15,400.00	\$15,400.00
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	229.95	273.90	700.00	700.00	700.00	700.00	700.00
52 16	Op Exp Telephone Exp - Mobile	1,872.01	.00	.00	.00	.00	.00	.00
52 25	Op Exp Advertising Expense	106,982.33	47,176.59	71,450.00	71,450.00	71,400.00	71,400.00	71,400.00
52 26	Op Exp Professional Development	2,042.75	3,233.95	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00
52 27	Op Exp Local Mileage	62.51	44.24	495.00	495.00	500.00	500.00	500.00
52 35	Op Exp Maint and Repair - Equipment	5,221.73	3,250.91	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00
52 60	Op Exp Equipment Purchase	7,295.62	4,397.69	10,260.00	10,260.00	10,300.00	10,300.00	10,300.00
52 62	Op Exp Dues and Subscriptions	10,516.98	3,770.73	4,659.00	4,659.00	4,600.00	4,600.00	4,600.00
52 70	Op Exp Safety	.00	329.49	400.00	400.00	400.00	400.00	400.00
52 72	Op Exp Uniform Purchase	.00	1,674.77	1,725.00	1,725.00	1,800.00	1,800.00	1,800.00
52 85	Op Exp Departmental Supplies	5,342.36	6,073.84	6,625.00	6,625.00	6,700.00	6,700.00	6,700.00
53 03	Op Exp Worker's Compensation Insurance	1,129.72	1,645.68	.00	.00	2,800.00	2,800.00	2,800.00
53 99	Op Exp Miscellaneous Expense	621.83	933.24	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
	<i>Operating Expenses Totals</i>	\$141,317.79	\$72,805.03	\$105,314.00	\$105,314.00	\$108,200.00	\$108,200.00	\$108,200.00
<i>Programs</i>								
54 30	Programs Community Based Production	22,921.86	15,088.04	15,650.00	15,650.00	15,700.00	15,700.00	15,700.00
54 31	Programs Professional Season	126,500.00	119,000.00	152,500.00	152,500.00	152,500.00	152,500.00	152,500.00
54 35	Programs Value Added Services-Dance Floor	1,300.00	1,300.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
54 37	Programs Hospitality	14,198.39	16,513.02	18,900.00	18,900.00	18,900.00	18,900.00	18,900.00
	<i>Programs Totals</i>	\$164,920.25	\$151,901.06	\$188,850.00	\$188,850.00	\$188,900.00	\$188,900.00	\$188,900.00
<i>Miscellaneous</i>								
59 06	Misc Miscellaneous	793.42	1,185.83	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
	<i>Miscellaneous Totals</i>	\$793.42	\$1,185.83	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
	Department 65 - Cultural & Performing Arts Totals	\$772,880.66	\$815,733.93	\$932,702.00	\$932,702.00	\$983,500.00	\$983,500.00	\$993,000.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 68 - Library Operations								
Personnel - Salaries								
50 00	Salaries Full-time	452,165.75	553,685.27	496,000.00	496,000.00	493,600.00	493,600.00	503,500.00
50 02	Salaries Part-time	48,055.02	.00	82,000.00	82,000.00	82,000.00	82,000.00	82,000.00
	<i>Personnel - Salaries Totals</i>	\$500,220.77	\$553,685.27	\$578,000.00	\$578,000.00	\$575,600.00	\$575,600.00	\$585,500.00
<i>Personnel - Benefits</i>								
51 00	Benefits Longevity	7,950.00	8,650.00	9,550.00	9,550.00	8,000.00	8,000.00	8,000.00
51 10	Benefits FICA	38,437.15	42,766.17	43,000.00	43,000.00	37,800.00	37,800.00	38,500.00
51 11	Benefits Group Insurance - Health	60,553.20	62,765.12	66,000.00	66,000.00	81,600.00	81,600.00	79,200.00
51 15	Benefits Life Insurance	980.88	1,142.37	1,400.00	1,400.00	1,200.00	1,200.00	1,300.00
51 20	Benefits Retirement - General Employees	52,867.47	62,384.86	67,682.00	67,682.00	67,300.00	67,300.00	72,200.00
51 30	Benefits 401K - General Employees	17,842.74	22,083.90	26,000.00	26,000.00	24,700.00	24,700.00	25,200.00
	<i>Personnel - Benefits Totals</i>	\$178,631.44	\$199,792.42	\$213,632.00	\$213,632.00	\$220,600.00	\$220,600.00	\$224,400.00
<i>Contractual Services</i>								
56 11	Cont Serv Contract Services	24,932.41	17,125.41	24,723.00	24,723.00	24,700.00	24,000.00	24,000.00
56 50	Cont Serv Equipment Rental	1,024.36	.00	.00	.00	.00	.00	.00
	<i>Contractual Services Totals</i>	\$25,956.77	\$17,125.41	\$24,723.00	\$24,723.00	\$24,700.00	\$24,000.00	\$24,000.00
<i>Operating Expenses</i>								
52 00	Op Exp Copy Expense	958.31	.00	.00	.00	.00	.00	.00
52 01	Op Exp Postage and Shipping Expense	722.16	26.40	350.00	350.00	400.00	400.00	400.00
52 16	Op Exp Telephone Exp - Mobile	454.11	.00	.00	.00	.00	.00	.00
52 25	Op Exp Advertising Expense	1,883.02	5,493.84	4,250.00	4,250.00	4,300.00	4,300.00	4,300.00
52 26	Op Exp Professional Development	4,480.18	3,576.91	5,650.00	5,650.00	5,700.00	5,700.00	5,700.00
52 36	Op Exp Maint and Repair - Vehicles	196.89	110.27	250.00	250.00	300.00	300.00	300.00
52 50	Op Exp Contracted Vehicle Service	.00	.00	350.00	350.00	400.00	400.00	400.00
52 60	Op Exp Equipment Purchase	64,695.59	3,945.96	71,789.00	17,191.00	28,000.00	28,000.00	28,000.00
52 62	Op Exp Dues and Subscriptions	3,045.39	5,858.07	6,065.00	6,065.00	6,100.00	4,200.00	4,200.00
52 85	Op Exp Departmental Supplies	12,674.65	14,399.70	10,709.00	10,709.00	10,700.00	10,700.00	10,700.00
53 03	Op Exp Worker's Compensation Insurance	834.75	1,866.85	.00	.00	700.00	700.00	700.00
53 95	Op Exp Grant Related Expenditures	5,000.00	19,141.99	17,000.00	17,000.00	17,000.00	2,000.00	2,000.00
53 99	Op Exp Miscellaneous Expense	.00	.00	.00	.00	.00	82,500.00	82,500.00
	<i>Operating Expenses Totals</i>	\$94,945.05	\$54,419.99	\$116,413.00	\$61,815.00	\$73,600.00	\$139,200.00	\$139,200.00
<i>Programs</i>								
54 25	Programs Book Purchases	53,045.32	60,950.12	84,850.00	84,850.00	84,900.00	104,900.00	104,900.00
54 26	Programs Periodicals	1,344.65	1,406.77	1,530.00	1,530.00	1,500.00	2,000.00	2,000.00
54 30	Programs Community Based Production	9,567.43	14,520.49	24,417.00	24,417.00	12,000.00	12,000.00	12,000.00
	<i>Programs Totals</i>	\$63,957.40	\$76,877.38	\$110,797.00	\$110,797.00	\$98,400.00	\$118,900.00	\$118,900.00
	Department 68 - Library Operations Totals	\$863,711.43	\$901,900.47	\$1,043,565.00	\$988,967.00	\$992,900.00	\$1,078,300.00	\$1,092,000.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 100 - GF								
EXPENSE								
Department 90 - Debt Service								
<i>Debt Service</i>								
57 039	Debt Service FY 11-12 Series 2012 Public Imp	134,400.00	131,880.00	129,120.00	129,120.00	129,100.00	129,100.00	129,100.00
57 046	Debt Service Community Center Refunding	475,414.01	438,930.01	378,297.00	378,297.00	378,300.00	378,300.00	378,300.00
57 047	Debt Service Law Enforcement Center Refunding	491,536.00	502,604.00	513,232.00	513,232.00	513,200.00	513,200.00	513,200.00
57 048	Debt Service Parkland Refunding	34,731.00	.00	.00	.00	.00	.00	.00
57 053	Debt Service Fire Department Ladder Truck	98,737.98	98,737.98	98,738.00	98,738.00	98,700.00	98,700.00	98,700.00
57 054	Debt Service Parks & Rec GO Bonds Series 2021	1,204,875.00	1,110,375.00	1,076,625.00	1,076,625.00	1,076,600.00	1,076,600.00	1,076,600.00
57 056	Debt Service Parks & Rec GO Bonds Series 2024	.00	.00	501,300.00	501,300.00	501,300.00	501,300.00	501,300.00
57 15	Debt Service Reserve	.00	.00	1.00	1.00	.00	.00	.00
<i>Debt Service Totals</i>		<u>\$2,439,693.99</u>	<u>\$2,282,526.99</u>	<u>\$2,697,313.00</u>	<u>\$2,697,313.00</u>	<u>\$2,697,200.00</u>	<u>\$2,697,200.00</u>	<u>\$2,697,200.00</u>
Department 90 - Debt Service Totals		<u>\$2,439,693.99</u>	<u>\$2,282,526.99</u>	<u>\$2,697,313.00</u>	<u>\$2,697,313.00</u>	<u>\$2,697,200.00</u>	<u>\$2,697,200.00</u>	<u>\$2,697,200.00</u>
EXPENSE TOTALS		\$42,987,830.20	\$44,616,837.84	\$53,505,355.00	\$63,765,997.00	\$49,984,200.00	\$53,556,900.00	\$67,172,900.00
Fund 100 - GF Totals								
REVENUE TOTALS		\$51,339,662.31	\$48,931,963.24	\$53,505,355.00	\$63,765,997.00	\$50,825,800.00	\$55,098,900.00	\$67,172,900.00
EXPENSE TOTALS		\$42,987,830.20	\$44,616,837.84	\$53,505,355.00	\$63,765,997.00	\$49,984,200.00	\$53,556,900.00	\$67,172,900.00
Fund 100 - GF Totals		<u>\$8,351,832.11</u>	<u>\$4,315,125.40</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$841,600.00</u>	<u>\$1,542,000.00</u>	<u>\$0.00</u>
Fund 300 - WSF								
REVENUE								
Department 56 - Water Sewer Enterprise								
<i>Permits and Fees</i>								
43 10	Per & Fees Assessments	2,216.68	.00	.00	.00	.00	.00	.00
43 20	Per & Fees Late Fee Penalties	156,338.82	162,890.76	125,000.00	125,000.00	125,000.00	140,000.00	125,000.00
43 21	Per & Fees Past Due Penalty	258,600.63	262,053.29	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
43 38	Per & Fees Tower Rental Fees	38,392.84	39,544.68	38,820.00	38,820.00	38,800.00	38,800.00	38,800.00
43 50	Per & Fees Utility Inspection Fees	.00	1,500.00	.00	.00	.00	.00	.00
43 54	Per & Fees Reimbursement and User Surcharge	929,003.90	896,248.00	.00	.00	1,000,000.00	1,750,000.00	1,750,000.00
43 56	Per & Fees Water Taps	47,700.00	40,600.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
43 565	Per & Fees Sewer Tap Fees	1,500.00	44,350.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
43 59	Per & Fees Meter Fees	144,050.25	192,778.65	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
43 63	Per & Fees System Development Fees - Water	673,602.00	2,738,385.92	1,250,000.00	1,250,000.00	1,250,000.00	2,100,000.00	1,600,000.00
43 64	Per & Fees System Development Fees - Sewer	2,812,162.85	5,252,849.88	2,200,000.00	2,200,000.00	2,200,000.00	3,000,000.00	2,900,000.00
43 66	Per & Fees Meter Tampering Fee	.00	.00	500.00	500.00	500.00	500.00	500.00
43 74	Per & Fees Connection Fees	44,775.00	43,625.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
43 80	Per & Fees Damage Reimbursement	1,426.58	909.06	.00	.00	.00	.00	.00
<i>Permits and Fees Totals</i>		<u>\$5,109,769.55</u>	<u>\$9,675,735.24</u>	<u>\$4,164,320.00</u>	<u>\$4,164,320.00</u>	<u>\$5,164,300.00</u>	<u>\$7,579,300.00</u>	<u>\$6,964,300.00</u>



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 300 - WSF								
REVENUE								
Department 56 - Water Sewer Enterprise								
Sales and Services								
44 05	Sales & Serv Sale of Water	11,674,804.44	12,979,149.92	15,684,100.00	15,684,100.00	15,684,100.00	15,684,100.00	15,893,600.00
44 07	Sales & Serv Sale of Water Treatment	14,187,441.99	18,778,015.13	23,604,900.00	23,604,900.00	23,604,900.00	23,604,900.00	25,357,200.00
44 08	Sales & Serv Sale of Water - Bulk	7,861.65	11,347.98	7,500.00	7,500.00	7,500.00	8,500.00	8,500.00
<i>Sales and Services Totals</i>		\$25,870,108.08	\$31,768,513.03	\$39,296,500.00	\$39,296,500.00	\$39,296,500.00	\$39,297,500.00	\$41,259,300.00
Grants and Donations								
45 20	Grants & Don Grant Funds - Miscellaneous	.00	.00	14,000,000.00	14,000,000.00	14,000,000.00	.00	.00
<i>Grants and Donations Totals</i>		\$0.00	\$0.00	\$14,000,000.00	\$14,000,000.00	\$14,000,000.00	\$0.00	\$0.00
Other Financing Sources								
48 91	Misc Transfer from Reserve Fund	.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	.00
49 80	Other Fin Scs Due from General Fund	5,000,000.00	.00	.00	.00	.00	.00	.00
<i>Other Financing Sources Totals</i>		\$5,000,000.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$0.00
Miscellaneous								
48 00	Misc Investment Earnings	41,613.22	59,413.46	41,500.00	41,500.00	41,500.00	39,000.00	39,000.00
48 10	Misc Debt Setoff Revenue	13,296.85	13,784.35	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
48 60	Misc Reimbursable Projects	43,060.53	6,444.00	.00	.00	.00	.00	.00
48 71	Misc Sale of Scrap	1,188.40	210.60	.00	.00	.00	.00	.00
48 72	Misc Sale of Real Property	34,250,000.00	.00	.00	.00	.00	.00	.00
48 73	Misc Sale of Surplus Equipment	17,100.00	2,125.00	.00	.00	.00	.00	.00
48 97	Misc Miscellaneous	(235,302.77)	1,392.39	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
<i>Miscellaneous Totals</i>		\$34,130,956.23	\$83,369.80	\$51,000.00	\$51,000.00	\$51,000.00	\$48,500.00	\$48,500.00
Fund Balance and Capital Reserve								
48 99	Misc Fund Balance Appropriated	.00	.00	.00	2,949,415.00	.00	.00	.00
<i>Fund Balance and Capital Reserve Totals</i>		\$0.00	\$0.00	\$0.00	\$2,949,415.00	\$0.00	\$0.00	\$0.00
Department 56 - Water Sewer Enterprise Totals		\$70,110,833.86	\$43,527,618.07	\$59,511,820.00	\$62,461,235.00	\$60,511,800.00	\$48,925,300.00	\$48,272,100.00
REVENUE TOTALS		\$70,110,833.86	\$43,527,618.07	\$59,511,820.00	\$62,461,235.00	\$60,511,800.00	\$48,925,300.00	\$48,272,100.00
EXPENSE								
Capital Outlay								
58 98	Cap Out Capital Asset Contra	(45,087,250.51)	(89,633,518.72)	.00	.00	.00	.00	.00
<i>Capital Outlay Totals</i>		(\$45,087,250.51)	(\$89,633,518.72)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 56 - Water Sewer Enterprise								
Personnel - Salaries								
50 00	Salaries Full-time	1,357,873.89	1,612,665.72	2,194,946.00	2,194,946.00	2,318,300.00	2,318,300.00	2,611,100.00
50 02	Salaries Part-time	.00	.00	104,000.00	104,000.00	104,000.00	104,000.00	104,000.00
50 04	Salaries Overtime	40,348.81	38,112.81	82,000.00	82,000.00	82,000.00	82,000.00	142,000.00
<i>Personnel - Salaries Totals</i>		\$1,398,222.70	\$1,650,778.53	\$2,380,946.00	\$2,380,946.00	\$2,504,300.00	\$2,504,300.00	\$2,857,100.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 300 - WSF								
EXPENSE								
Department 56 - Water Sewer Enterprise								
Personnel - Benefits								
51 00	Benefits Longevity	14,100.00	11,500.00	20,600.00	20,600.00	13,300.00	13,300.00	13,300.00
51 01	Benefits Stand-by Pay	24,137.65	.00	.00	.00	.00	.00	.00
51 10	Benefits FICA	103,643.20	122,114.46	187,700.00	187,700.00	177,100.00	177,100.00	199,500.00
51 11	Benefits Group Insurance - Health	198,538.79	185,016.87	426,268.00	426,268.00	397,800.00	397,800.00	415,800.00
51 15	Benefits Life Insurance	2,975.98	3,322.62	5,997.00	5,997.00	5,700.00	5,700.00	6,500.00
51 20	Benefits Retirement - General Employees	170,974.93	200,395.78	241,603.00	241,603.00	315,800.00	315,800.00	374,300.00
51 30	Benefits 401K - General Employees	57,302.71	70,963.52	116,088.00	116,088.00	115,700.00	115,700.00	130,400.00
	<i>Personnel - Benefits Totals</i>	\$571,673.26	\$593,313.25	\$998,256.00	\$998,256.00	\$1,025,400.00	\$1,025,400.00	\$1,139,800.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	580,576.80	682,431.10	915,000.00	1,939,602.00	500,000.00	500,000.00	500,000.00
56 10	Cont Serv Contracts and Agreements	526.00	.00	.00	.00	.00	.00	.00
56 11	Cont Serv Contract Services	293,343.14	277,815.77	850,910.00	863,183.00	259,800.00	442,800.00	442,800.00
56 50	Cont Serv Equipment Rental	2,023.20	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
56 51	Cont Serv Uniform Rental	9,852.33	.00	.00	.00	.00	.00	.00
56 80	Cont Serv Johnston County Treatment	3,109,235.77	2,917,720.99	3,251,420.00	3,251,420.00	2,500,000.00	3,500,000.00	3,500,000.00
56 81	Cont Serv Raleigh Treatment	728,359.13	653,647.24	912,500.00	912,500.00	557,000.00	600,000.00	600,000.00
	<i>Contractual Services Totals</i>	\$4,723,916.37	\$4,531,615.10	\$5,934,830.00	\$6,971,705.00	\$3,821,800.00	\$5,047,800.00	\$5,047,800.00
<i>Operating Expenses</i>								
52 00	Op Exp Copy Expense	52.93	.00	.00	.00	.00	.00	.00
52 01	Op Exp Postage and Shipping Expense	917.32	1,600.36	5,400.00	5,400.00	5,400.00	5,400.00	5,400.00
52 10	Op Exp Utility Exp - Town Electricity	369,818.31	433,803.39	408,000.00	408,000.00	408,000.00	570,000.00	570,000.00
52 11	Op Exp Utility Exp - Town W/S	33,304.89	63,736.24	33,600.00	33,600.00	33,600.00	52,400.00	52,400.00
52 12	Op Exp Utility Exp - Other	75,659.21	86,747.75	80,160.00	80,160.00	80,200.00	93,700.00	93,700.00
52 16	Op Exp Telephone Exp - Mobile	18,955.33	1,125.00	.00	.00	.00	.00	.00
52 25	Op Exp Advertising Expense	7,187.35	16,469.36	19,500.00	19,500.00	5,000.00	5,000.00	5,000.00
52 26	Op Exp Professional Development	16,158.45	24,557.36	95,690.00	99,690.00	31,100.00	86,600.00	85,600.00
52 27	Op Exp Local Mileage	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
52 35	Op Exp Maint and Repair - Equipment	149,993.62	103,040.57	78,300.00	87,797.00	54,500.00	54,500.00	54,500.00
52 36	Op Exp Maint and Repair - Vehicles	21,032.46	13,329.15	43,270.00	49,540.00	22,000.00	27,000.00	27,000.00
52 37	Op Exp Maint and Repair - Buildings	44,989.98	274.55	.00	.00	.00	.00	.00
52 38	Op Exp Maint and Repair - Grounds	979.06	780.46	1,750.00	1,750.00	1,800.00	1,800.00	1,800.00
52 39	Op Exp Maint and Repair - System	152,465.99	312,744.53	595,500.00	785,072.00	338,000.00	504,500.00	504,500.00
52 40	Op Exp Maint and Repair - Lift Stations	90,160.95	26,820.30	191,500.00	191,500.00	88,000.00	150,000.00	150,000.00
52 41	Op Exp Maint and Repair - Elevated Tank	1,977.80	58.33	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
52 50	Op Exp Contracted Vehicle Service	17,885.90	22,127.16	36,800.00	36,800.00	26,800.00	26,800.00	26,800.00
52 52	Op Exp Fuel	53,251.31	34,845.54	115,471.00	115,471.00	55,400.00	81,400.00	81,400.00
52 59	Op Exp Water Meters	142,664.97	278,880.01	199,200.00	199,200.00	199,200.00	199,200.00	199,200.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 300 - WSF								
EXPENSE								
Department 56 - Water Sewer Enterprise								
<i>Operating Expenses</i>								
52 60	Op Exp Equipment Purchase	110,594.44	14,173.18	38,910.00	38,910.00	39,000.00	39,000.00	39,000.00
52 62	Op Exp Dues and Subscriptions	7,042.37	24,449.67	39,832.00	39,832.00	10,100.00	35,600.00	35,600.00
52 63	Op Exp Permits and Fees	18,209.09	20,282.60	38,165.00	38,165.00	26,200.00	32,000.00	32,000.00
52 70	Op Exp Safety	11,556.97	5,843.19	20,884.00	24,250.00	21,000.00	21,500.00	21,000.00
52 71	Op Exp Protective Clothing	11,830.93	6,231.03	23,300.00	23,300.00	23,300.00	24,300.00	24,300.00
52 72	Op Exp Uniform Purchase	.00	24,170.13	26,710.00	28,161.00	26,800.00	28,600.00	28,000.00
52 80	Op Exp Tools	8,762.49	14,836.32	19,555.00	19,555.00	19,600.00	27,600.00	27,600.00
52 81	Op Exp Chemicals	151,854.21	90,382.65	395,012.00	444,967.00	158,000.00	371,000.00	371,000.00
52 82	Op Exp Lab Supplies	18,444.82	26,709.37	30,735.00	30,735.00	30,800.00	50,800.00	50,800.00
52 85	Op Exp Departmental Supplies	14,557.58	2,917.62	27,920.00	27,920.00	28,000.00	28,000.00	28,000.00
53 01	Op Exp Insurance Deductible	5,000.00	471.62	.00	.00	.00	.00	.00
53 03	Op Exp Worker's Compensation Insurance	29,339.35	30,477.15	.00	.00	38,900.00	38,900.00	42,200.00
53 90	Op Exp New Employee Upfit	.00	.00	12,850.00	12,850.00	12,900.00	12,900.00	12,900.00
	<i>Operating Expenses Totals</i>	\$1,584,648.08	\$1,681,884.59	\$2,588,014.00	\$2,852,125.00	\$1,793,600.00	\$2,578,500.00	\$2,579,700.00
<i>Programs</i>								
54 40	Programs Water Capacity Allocation	2,100,000.00	4,950,000.00	8,000,000.00	.00	5,000,000.00	5,000,000.00	2,666,715.00
54 41	Programs Sewer Capacity Allocation	169,500.00	169,500.00	169,500.00	169,500.00	169,500.00	169,500.00	169,500.00
54 43	Programs Liquid Sludge Disposal	499,878.87	750,623.14	1,000,000.00	1,104,352.00	653,000.00	803,000.00	803,000.00
54 50	Programs Purchase for Resale	4,289,422.73	4,978,240.55	6,000,000.00	6,000,000.00	4,500,000.00	5,500,000.00	5,500,000.00
	<i>Programs Totals</i>	\$7,058,801.60	\$10,848,363.69	\$15,169,500.00	\$7,273,852.00	\$10,322,500.00	\$11,472,500.00	\$9,139,215.00
<i>Special Appropriations</i>								
55 00	Spec App Salary Reserve	.00	.00	359,895.00	359,895.00	400,000.00	400,000.00	400,000.00
	<i>Special Appropriations Totals</i>	\$0.00	\$0.00	\$359,895.00	\$359,895.00	\$400,000.00	\$400,000.00	\$400,000.00
<i>Debt Service</i>								
57 019	Debt Service FY 07-08 Sewer Revolving Loan	202,680.00	198,900.00	195,120.00	195,120.00	195,100.00	195,100.00	195,100.00
57 042	Debt Service System Improvements	.00	.00	.00	.00	.00	.00	7,160,000.00
57 045	Debt Service Vactor Truck Capital Lease - W&S	127,953.98	127,953.98	127,954.00	127,954.00	128,000.00	128,000.00	347,000.00
57 050	Debt Service USDA Revenue Bond-ClaytonRaleigh	6,121,810.17	.00	.00	.00	.00	.00	.00
57 051	Debt Service AMI Project	270,896.15	271,127.58	271,219.00	271,219.00	271,200.00	271,200.00	271,000.00
57 052	Debt Service Nutrient Credits	851,787.20	852,028.80	851,896.00	851,896.00	851,900.00	851,900.00	846,000.00
57 055	Debt Service W&S Revenue Bond, Series 2022	.00	5,013,613.87	4,501,000.00	4,501,000.00	4,501,000.00	4,501,000.00	6,806,000.00
	<i>Debt Service Totals</i>	\$7,575,127.50	\$6,463,624.23	\$5,947,189.00	\$5,947,189.00	\$5,947,200.00	\$5,947,200.00	\$15,625,100.00
<i>Capital Outlay</i>								
58 00	Cap Out Capital Projects	672,629.92	237,423.19	15,115,260.00	15,406,205.00	.00	.00	.00
58 02	Cap Out Easement Acquisition	2,100.00	.00	250,000.00	250,000.00	.00	.00	.00
58 03	Cap Out Furniture Fixtures and Equipment	.00	8,225.00	.00	.00	.00	.00	.00
58 30	Cap Out Water Line Improvements	1,307,303.01	41,009.70	.00	877.00	.00	.00	.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 300 - WSF								
EXPENSE								
Department 56 - Water Sewer Enterprise								
Capital Outlay								
58 31	Cap Out Sewer Line Improvements	1,377,495.11	40,800.12	300,000.00	350,415.00	.00	.00	.00
58 35	Cap Out Nitrogen Capacity	.00	.00	.00	1,180,000.00	.00	.00	.00
58 47	Cap Out Vehicles	.00	.00	379,000.00	400,840.00	.00	338,000.00	340,000.00
58 48	Cap Out Heavy Equipment/Heavy Vehicles	13,925.63	152,865.03	.00	.00	.00	.00	.00
58 50	Cap Out Capital Outlay	64,164.85	127,074.00	171,000.00	171,000.00	.00	100,000.00	100,000.00
58 60	Cap Out Program Initiative	.00	157,594.54	1,800,000.00	1,800,000.00	1,800,000.00	2,200,000.00	1,800,000.00
	<i>Capital Outlay Totals</i>	\$3,437,618.52	\$764,991.58	\$18,015,260.00	\$19,559,337.00	\$1,800,000.00	\$2,638,000.00	\$2,240,000.00
Miscellaneous								
59 00	Misc Depreciation Expense	2,853,864.10	2,279,216.01	.00	.00	.00	.00	.00
59 01	Misc Bad Debt Expense	51,558.30	68,475.68	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
59 03	Misc Amortization Expense	180,000.00	180,000.00	.00	.00	.00	.00	.00
59 20	Misc Transfer to General Fund	2,250,000.00	.00	.00	.00	.00	.00	.00
59 23	Misc Transfer to Capital Project Fund	31,985,000.00	10,250,000.00	.00	8,000,000.00	.00	.00	.00
59 31	Misc Transfer to SDF Capital Reserve	3,485,764.85	7,991,235.80	3,450,000.00	3,450,000.00	3,450,000.00	5,100,000.00	4,500,000.00
59 97	Misc Support Services - General Fund	3,151,877.04	3,941,234.04	4,622,930.00	4,622,930.00	4,622,900.00	4,622,900.00	4,698,385.00
	<i>Miscellaneous Totals</i>	\$43,958,064.29	\$24,710,161.53	\$8,117,930.00	\$16,117,930.00	\$8,117,900.00	\$9,767,900.00	\$9,243,385.00
	Department 56 - Water Sewer Enterprise Totals	\$70,308,072.32	\$51,244,732.50	\$59,511,820.00	\$62,461,235.00	\$35,732,700.00	\$41,381,600.00	\$48,272,100.00
	EXPENSE TOTALS	\$25,220,821.81	(\$38,388,786.22)	\$59,511,820.00	\$62,461,235.00	\$35,732,700.00	\$41,381,600.00	\$48,272,100.00
	Fund 300 - WSF Totals							
	REVENUE TOTALS	\$70,110,833.86	\$43,527,618.07	\$59,511,820.00	\$62,461,235.00	\$60,511,800.00	\$48,925,300.00	\$48,272,100.00
	EXPENSE TOTALS	\$25,220,821.81	(\$38,388,786.22)	\$59,511,820.00	\$62,461,235.00	\$35,732,700.00	\$41,381,600.00	\$48,272,100.00
	Fund 300 - WSF Totals	\$44,890,012.05	\$81,916,404.29	\$0.00	\$0.00	\$24,779,100.00	\$7,543,700.00	\$0.00
Fund 310 - EF								
REVENUE								
Department 57 - Electric Enterprise								
Permits and Fees								
43 20	Per & Fees Late Fee Penalties	147,121.69	143,128.12	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
43 21	Per & Fees Past Due Penalty	258,600.63	262,053.28	325,000.00	325,000.00	325,000.00	325,000.00	325,000.00
43 59	Per & Fees Meter Fees	62,822.84	129,270.24	102,500.00	102,500.00	102,500.00	102,500.00	102,500.00
43 65	Per & Fees Cut Seal Fee	180.00	.00	.00	.00	.00	.00	.00
43 66	Per & Fees Meter Tampering Fee	.00	.00	500.00	500.00	500.00	500.00	500.00
43 70	Per & Fees Solar Application Fee	2,750.00	1,750.00	.00	.00	.00	.00	.00
43 71	Per & Fees Underground Electric Fees	135,575.00	325,475.00	375,000.00	375,000.00	375,000.00	453,800.00	453,800.00
43 74	Per & Fees Connection Fees	72,408.38	53,716.50	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 310 - EF								
REVENUE								
Department 57 - Electric Enterprise								
<i>Permits and Fees</i>								
43 80	Per & Fees Damage Reimbursement	76,222.98	80,446.56	.00	.00	.00	.00	.00
43 99	Per & Fees Returned Check Fees	7,799.79	10,325.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
<i>Permits and Fees Totals</i>		\$763,481.31	\$1,006,164.70	\$1,036,000.00	\$1,036,000.00	\$1,036,000.00	\$1,114,800.00	\$1,114,800.00
<i>Sales and Services</i>								
44 15	Sales & Serv Sale of Electricity	15,353,509.88	17,086,039.51	17,750,000.00	17,750,000.00	17,750,000.00	17,750,000.00	19,684,800.00
44 16	Sales & Serv Sale of Electricity - Gen Fund	271,931.58	284,458.01	285,000.00	285,000.00	285,000.00	285,000.00	285,000.00
44 17	Sales & Serv Sale of Electricity - W/S Fund	336,426.43	376,031.39	325,000.00	325,000.00	325,000.00	325,000.00	325,000.00
<i>Sales and Services Totals</i>		\$15,961,867.89	\$17,746,528.91	\$18,360,000.00	\$18,360,000.00	\$18,360,000.00	\$18,360,000.00	\$20,294,800.00
<i>Other Financing Sources</i>								
48 05	Misc Finance Capital	.00	6,000,000.00	.00	.00	.00	.00	2,000,000.00
<i>Other Financing Sources Totals</i>		\$0.00	\$6,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000,000.00
<i>Miscellaneous</i>								
48 00	Misc Investment Earnings	76,579.55	141,924.82	91,000.00	91,000.00	91,000.00	100,000.00	100,000.00
48 10	Misc Debt Setoff Revenue	44,201.45	48,869.19	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
48 60	Misc Reimbursable Projects	43,084.87	9,471.19	.00	.00	.00	.00	.00
48 71	Misc Sale of Scrap	4,024.82	2,576.30	.00	.00	.00	.00	.00
48 73	Misc Sale of Surplus Equipment	68,500.00	17,620.00	.00	.00	.00	.00	.00
48 94	Misc Conservation Program Repayments	7,853.16	8,964.34	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
48 97	Misc Miscellaneous	9,354.92	7,262.06	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
<i>Miscellaneous Totals</i>		\$253,598.77	\$236,687.90	\$118,000.00	\$118,000.00	\$118,000.00	\$127,000.00	\$127,000.00
<i>Fund Balance and Capital Reserve</i>								
48 99	Misc Fund Balance Appropriated	.00	.00	.00	300,737.00	.00	.00	2,188,000.00
<i>Fund Balance and Capital Reserve Totals</i>		\$0.00	\$0.00	\$0.00	\$300,737.00	\$0.00	\$0.00	\$2,188,000.00
Department 57 - Electric Enterprise Totals		\$16,978,947.97	\$24,989,381.51	\$19,514,000.00	\$19,814,737.00	\$19,514,000.00	\$19,601,800.00	\$25,724,600.00
REVENUE TOTALS		\$16,978,947.97	\$24,989,381.51	\$19,514,000.00	\$19,814,737.00	\$19,514,000.00	\$19,601,800.00	\$25,724,600.00
EXPENSE								
<i>Capital Outlay</i>								
58 98	Cap Out Capital Asset Contra	(2,354,207.71)	(2,611,942.36)	.00	.00	.00	.00	.00
<i>Capital Outlay Totals</i>		(\$2,354,207.71)	(\$2,611,942.36)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 57 - Electric Enterprise								
<i>Personnel - Salaries</i>								
50 00	Salaries Full-time	949,444.09	1,032,895.30	1,084,740.00	1,084,740.00	1,294,800.00	1,294,800.00	1,328,100.00
50 04	Salaries Overtime	24,225.26	22,852.93	33,000.00	33,000.00	33,000.00	33,000.00	33,000.00
<i>Personnel - Salaries Totals</i>		\$973,669.35	\$1,055,748.23	\$1,117,740.00	\$1,117,740.00	\$1,327,800.00	\$1,327,800.00	\$1,361,100.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 310 - EF								
EXPENSE								
Department 57 - Electric Enterprise								
Personnel - Benefits								
51 00	Benefits Longevity	9,600.00	10,600.00	12,050.00	12,050.00	12,500.00	12,500.00	12,800.00
51 01	Benefits Stand-by Pay	10,368.71	.00	.00	.00	.00	.00	.00
51 10	Benefits FICA	74,674.84	79,999.34	83,200.00	83,200.00	92,200.00	92,200.00	97,100.00
51 11	Benefits Group Insurance - Health	93,063.03	110,902.71	152,238.00	152,238.00	163,200.00	163,200.00	178,200.00
51 15	Benefits Life Insurance	2,057.17	2,394.22	2,797.00	2,797.00	3,000.00	3,000.00	3,100.00
51 20	Benefits Retirement - General Employees	118,551.89	135,762.69	138,846.00	138,846.00	164,300.00	164,300.00	182,200.00
51 30	Benefits 401K - General Employees	39,700.91	47,929.45	53,190.00	53,190.00	60,200.00	60,200.00	63,500.00
	<i>Personnel - Benefits Totals</i>	\$348,016.55	\$387,588.41	\$442,321.00	\$442,321.00	\$495,400.00	\$495,400.00	\$536,900.00
<i>Contractual Services</i>								
56 00	Cont Serv Professional Services	206,390.74	241,470.26	390,200.00	519,188.00	212,000.00	250,000.00	250,000.00
56 11	Cont Serv Contract Services	60,011.30	183,347.52	459,876.00	607,642.00	201,000.00	201,000.00	201,000.00
56 50	Cont Serv Equipment Rental	842.18	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
56 51	Cont Serv Uniform Rental	19,993.62	.00	.00	.00	.00	.00	.00
	<i>Contractual Services Totals</i>	\$287,237.84	\$424,817.78	\$851,076.00	\$1,127,830.00	\$414,000.00	\$452,000.00	\$452,000.00
<i>Operating Expenses</i>								
52 01	Op Exp Postage and Shipping Expense	.00	.00	800.00	800.00	800.00	800.00	800.00
52 16	Op Exp Telephone Exp - Mobile	10,010.67	2,835.00	.00	.00	.00	.00	.00
52 25	Op Exp Advertising Expense	3,625.52	69.83	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
52 26	Op Exp Professional Development	20,287.23	13,448.13	31,900.00	31,900.00	17,000.00	17,000.00	17,000.00
52 27	Op Exp Local Mileage	119.31	.00	450.00	450.00	500.00	500.00	500.00
52 35	Op Exp Maint and Repair - Equipment	2,902.66	4,277.93	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
52 36	Op Exp Maint and Repair - Vehicles	17,265.59	17,788.06	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00
52 39	Op Exp Maint and Repair - System	260,352.43	105,150.69	270,000.00	270,000.00	173,000.00	250,000.00	250,000.00
52 50	Op Exp Contracted Vehicle Service	22,677.41	33,355.86	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
52 52	Op Exp Fuel	31,509.29	24,972.45	39,838.00	39,838.00	27,000.00	27,000.00	27,000.00
52 58	Op Exp Electric Meters	78,544.04	169,858.54	65,400.00	65,400.00	65,400.00	65,400.00	65,400.00
52 60	Op Exp Equipment Purchase	12,219.79	8,842.95	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
52 62	Op Exp Dues and Subscriptions	26,578.00	29,666.00	32,500.00	32,500.00	32,500.00	32,500.00	36,000.00
52 65	Op Exp Easement Acquisition	.00	11,450.00	40,000.00	57,500.00	40,000.00	40,000.00	40,000.00
52 70	Op Exp Safety	19,225.15	9,548.43	28,515.00	28,515.00	14,000.00	30,200.00	30,200.00
52 71	Op Exp Protective Clothing	9,049.63	16,079.09	23,072.00	23,072.00	10,000.00	22,300.00	22,300.00
52 80	Op Exp Tools	33,637.66	9,241.27	9,255.00	9,255.00	9,300.00	10,000.00	10,000.00
52 85	Op Exp Departmental Supplies	11,426.49	5,955.12	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00
52 87	Op Exp System Expansion	268,688.07	224,149.34	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
53 01	Op Exp Insurance Deductible	2,500.00	5,000.00	.00	.00	.00	.00	.00
53 03	Op Exp Worker's Compensation Insurance	23,048.52	25,933.10	.00	.00	900.00	900.00	40,100.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund 310 - EF								
EXPENSE								
Department 57 - Electric Enterprise								
Operating Expenses								
53 99	Op Exp Miscellaneous Expense	2,383.52	.00	.00	.00	.00	.00	.00
<i>Operating Expenses Totals</i>		\$856,050.98	\$717,621.79	\$813,730.00	\$831,230.00	\$662,400.00	\$768,600.00	\$811,300.00
<i>Programs</i>								
54 50	Programs Purchase for Resale	10,142,540.22	10,950,359.28	11,126,878.00	11,126,878.00	11,126,900.00	11,126,900.00	12,995,617.00
54 55	Programs Load Control Expense	46,184.40	16,401.60	.00	.00	.00	10,000.00	10,000.00
54 56	Programs Electric Conservation Program	.00	10,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
54 60	Programs Recurring Program Initiative	.00	255,029.60	160,000.00	194,686.00	160,000.00	160,000.00	160,000.00
<i>Programs Totals</i>		\$10,188,724.62	\$11,231,790.48	\$11,301,878.00	\$11,336,564.00	\$11,301,900.00	\$11,311,900.00	\$13,180,617.00
<i>Special Appropriations</i>								
55 00	Spec App Salary Reserve	.00	.00	72,163.00	72,163.00	100,000.00	100,000.00	100,000.00
<i>Special Appropriations Totals</i>		\$0.00	\$0.00	\$72,163.00	\$72,163.00	\$100,000.00	\$100,000.00	\$100,000.00
<i>Debt Service</i>								
57 041	Debt Service System Expansion-New Development	.00	.00	.00	.00	.00	.00	760,000.00
57 049	Debt Service Revenue Bond - Substation	427,482.83	420,028.51	412,574.00	412,574.00	412,600.00	412,600.00	412,600.00
57 051	Debt Service AMI Project	136,980.68	137,097.70	137,144.00	137,144.00	137,100.00	137,100.00	137,100.00
<i>Debt Service Totals</i>		\$564,463.51	\$557,126.21	\$549,718.00	\$549,718.00	\$549,700.00	\$549,700.00	\$1,309,700.00
<i>Capital Outlay</i>								
58 00	Cap Out Capital Projects	24,908.05	.00	.00	.00	.00	.00	1,687,000.00
58 02	Cap Out Easement Acquisition	23,050.00	.00	.00	.00	.00	.00	.00
58 44	Cap Out Development Infrastructure Imp	2,115,038.48	16,100.00	.00	.00	.00	.00	.00
58 47	Cap Out Vehicles	.00	.00	.00	.00	.00	20,000.00	20,000.00
58 48	Cap Out Heavy Equipment/Heavy Vehicles	223,908.00	342,842.70	370,000.00	270,000.00	.00	.00	.00
58 50	Cap Out Capital Outlay	18,793.18	58,037.74	.00	.00	.00	100,000.00	100,000.00
58 60	Cap Out Program Initiative	.00	2,202,682.43	2,200,000.00	2,271,797.00	2,200,000.00	2,200,000.00	4,388,000.00
<i>Capital Outlay Totals</i>		\$2,405,697.71	\$2,619,662.87	\$2,570,000.00	\$2,541,797.00	\$2,200,000.00	\$2,320,000.00	\$6,195,000.00
<i>Miscellaneous</i>								
59 00	Misc Depreciation Expense	855,472.56	1,104,650.32	.00	.00	.00	.00	.00
59 01	Misc Bad Debt Expense	77,578.33	74,392.27	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
59 96	Misc Payments in Lieu of Taxes	89,773.00	101,826.00	110,819.00	110,819.00	110,800.00	110,800.00	110,800.00
59 97	Misc Support Services - General Fund	1,599,801.96	1,407,324.96	1,634,555.00	1,634,555.00	1,634,600.00	1,634,600.00	1,617,183.00
<i>Miscellaneous Totals</i>		\$2,622,625.85	\$2,688,193.55	\$1,795,374.00	\$1,795,374.00	\$1,795,400.00	\$1,795,400.00	\$1,777,983.00



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 Mid-Year Review	2026 Departmental Request	2026 Manager Recommended
Fund	310 - EF							
	EXPENSE							
Department	57 - Electric Enterprise Totals	\$18,246,486.41	\$19,682,549.32	\$19,514,000.00	\$19,814,737.00	\$18,846,600.00	\$19,120,800.00	\$25,724,600.00
	EXPENSE TOTALS	\$15,892,278.70	\$17,070,606.96	\$19,514,000.00	\$19,814,737.00	\$18,846,600.00	\$19,120,800.00	\$25,724,600.00
Fund	310 - EF Totals							
	REVENUE TOTALS	\$16,978,947.97	\$24,989,381.51	\$19,514,000.00	\$19,814,737.00	\$19,514,000.00	\$19,601,800.00	\$25,724,600.00
	EXPENSE TOTALS	\$15,892,278.70	\$17,070,606.96	\$19,514,000.00	\$19,814,737.00	\$18,846,600.00	\$19,120,800.00	\$25,724,600.00
Fund	310 - EF Totals	\$1,086,669.27	\$7,918,774.55	\$0.00	\$0.00	\$667,400.00	\$481,000.00	\$0.00
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$138,429,444.14	\$117,448,962.82	\$132,531,175.00	\$146,041,969.00	\$130,851,600.00	\$123,626,000.00	\$141,169,600.00
	EXPENSE GRAND TOTALS	\$84,100,930.71	\$23,298,658.58	\$132,531,175.00	\$146,041,969.00	\$104,563,500.00	\$114,059,300.00	\$141,169,600.00
	Net Grand Totals	\$54,328,513.43	\$94,150,304.24	\$0.00	\$0.00	\$26,288,100.00	\$9,566,700.00	\$0.00