

Proposed **OPERATING BUDGET**

Fiscal Year 2025-2026

WORKSHOP #2

August 21, 2025



City of
**Lake Worth
Beach**
FLORIDA

TABLE OF CONTENTS

Introduction	4
Funding Sources Overview	7
Funds Summary Overview	11
Fund Summary Review	17
General Fund	23
Departments Summary	36
City Commission	37
City Manager	39
City Clerk	41
Internal Auditor	43
Legal Council	45
Financial Services	47
Human Resources	49
Community Sustainability	52
Police and Fire	61
Public Services	63
Recreation	73
Non-Departmental	82
General Fund Itemizations	84
City Commision Itemizations	85
City Manager Itemizations	89
City Clerk Itemizations	96
Internal Auditor Itemizations	99
Legal Council Itemizations	100
Financial Services Itemizations	101
Human Resources Itemizations	104
Community Sustainability Itemizations	108
Police and Fire Itemizations	118
Public Services Itemizations	120
Recreation Itemizations	127
Non-Departmental Itemizations	142
Building Permit Fund	145
Building Permit Fund Itemizations	155
Code Remediation Fund	159
Code Remediation Itemizations	166
Beach Fund	169
Beach Fund Itemizations	183
Golf Course	197
Golf Course Itemizations	204
Information Technology	209
Information Technology Itemizations	216
City Garage Fund	225
City Garage Itemizations	232
Self Insurance Fund	235
Self-Insurance Fund Itemizations	244
Employee Benefits	249
Employee Benefits Itemizations	256

Debt Service Fund	259
Debt Service Fund Itemizations	264
Electric Fund	265
Electric Fund Itemizations	285
EU Storm Fund	309
Water Fund	311
Water Fund Itemizations	322
Local Sewer Fund	335
Local Sewer Fund Itemizations	345
Regional Sewer	355
Regional Sewer Itemizations	364
Stormwater Utility Fund	369
Stormwater Utility Fund Itemizations	377
Refuse, Collection & Disp	383
Refuse, Collection & Disp Itemizations	394
Beautification Fund	401
AMERICAN RESCUE PLAN ACT (ARPA)	407
Discretionary Sales Tax	409

Mission & Vision Statement

Mission Statement & Vision



Mission

The City of Lake Worth Beach is a City of Neighborhoods committed to provide the highest quality of public service through a commitment to integrity, hard work and a friendly attitude. Through collaboration and inclusion of the residents and the business community, we will foster safer neighborhoods, encourage community pride, build a vibrant and diverse economy, plan thoughtfully for the future, and preserve and enhance our natural, historical and cultural environment.

Vision

Lake Worth is...

Bold & Beautiful
Exciting & Enthusiastic
Ambitious & Artsy
Compassionate & Confident
HOME



lakeworthbeachfl.gov

Acknowledgements

Compiled by the Financial Services Department

Yannick Ngendahayo

Finance Director

Monica McNaughton

Assistant Finance Director-Budget

Candace Dale

Budget Analyst

Hector Vargas

Senior Budget Analyst

Lucy Younan

Accountant III

City Officials

From Left to Right: Vice Mayor Sarah Malega, Commissioner Christopher McVoy, Mayor Betty Resch, Commissioner Mimi May, Commissioner Anthony Segrich



Funding Sources Overview



Funding Sources (Revenues) - Overview

AD VALOREM TAXES

The City of Lake Worth Beach taxes property owners based on the assessed value of their properties. The Palm Beach County Property Appraiser sets the assessed value of the property and certifies the tax roll to the City. The City then sets the millage rate at which the property owners are taxed. Each mill generates \$1 of tax revenue for every \$1,000 of assessed property value.

The proposed millage rate is consistent with the prior year of 5.4945 mills.

FRANCHISE FEES

Franchise fees are charges to service providers for the right to operate within the boundaries of the City. The City has agreements to collect franchise fees for natural gas and cable. The revenue estimates are based on rate increase information received from the respective companies, expected growth, and historical trends.

UTILITY SERVICE TAX

The City owns all of its own utilities and has the right, by Florida State Law, to tax utility services provided. The current rates charged to customers within the City limits are as follows:

Electric - 8%

Water - 5%

Sewer - 9%

PROFESSIONAL AND BUSINESS TAX

The revenue received from issuing licenses to City businesses are estimated in FY 2025 based on license costs, historical, and recent collection trends.

WATER AND SEWER IMPACT FEES

The "In City" and "Out of City" impact fees are charges to new customers for the additional burden they place upon the infrastructure.

GOLF COURSE

The City of Lake Worth Beach owns and operates one municipal golf course. The course generates revenue from users for annual memberships, green fees, cart fees, and miscellaneous charges.

STORMWATER UTILITY

Stormwater utility fees are charged through the Palm Beach County Property Appraiser under the Uniform Assessment Collection Act. The recommended rate for FY 2026 is \$120.31 per ERU, which is an increase of 2.5% from the prior year.

REFUSE UTILITY

Residential refuse fees are charged through the Palm Beach County Property Appraiser under the Uniform Assessment Collection Act. The FY2026 special assessment is \$271.55 per residential unit, which remains the same

as the prior year. Commercial rates are charged through utility billing.

DISCRETIONARY SURTAX

In November 2016, Palm Beach County voters approved raising the sales tax from 6% to 7%. This 1-cent sales tax increase took effect January 1, 2017 and will sunset on December 31, 2026 unless \$2.7 billion is collected before then. The City of Lake Worth Beach is estimated to receive \$2.5 million per year. The City created a Discretionary Surtax Fund for the purpose of accepting and disbursing the funds. The City's Bond Oversight Committee includes the Financial Advisory Board and 7 additional members. The oversight is for the expenditures through this fund. Projects funded by the surtax funds have been identified in the proposed Capital Improvements Program Budget.

INTEREST ON INVESTMENTS

The revenue generated from interest on investments is estimated based on the investment market and cash flow forecasts. Interest income has fluctuated over the past years, mainly due to variances in interest rate.

This page was intentionally left blank

Fund Structure

On an annual basis, the City Manager presents a balanced budget to the City Commission for adoption related to its primary operating funds. The goal is to allocate resources based on the Strategic Plan and goals directed by the City Commission in collaboration with the City Manager's office and leadership team.

Budgeted Funds and Purpose

	General Fund	Special Revenue Funds	Enterprise Funds	Debt	Internal Service Funds	Grants
Budgeted Funds included:	General Fund	Building Fund, Code Remediation Fund, Golf Fund, Beach Fund, Electric Utility Rate Stabilization Fund, Electric Utility Storm Fund	Electric Fund, Water Fund, Local Sewer Fund, Regional Sewer Fund, Storm Water Fund, Refuse Fund	Debt Services Funds	Information Technology, Self Insurance Fund, Employee Benefits Fund, Garage Fleet Fund	ARPA Fund
Purpose	This is the general operating fund of the City. General tax revenue and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. The City can have only one General Fund.	Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to private purpose trusts or major capital projects) that are legally restricted to expenditures for specified purposes.	This fund is used to report activity which fees are charged for goods or services to external customers (residents).	This fund is to report financial resources that are restricted or committed to expenditures for principal and interest.	These funds are to account for activities that provide services to other funds or departments within the City on a cost reimbursement basis.	The American Rescue Plan Act Fund is a special revenue fund that was established to account for funds received from the federal government to facilitate the recovery from the economic impact and health effects of Covid-19.

General Fund

General Fund Overview

The **General Fund** serves as the primary operating fund of the City of Lake Worth Beach and is used to account for all financial resources not legally or administratively required to be accounted for in another fund. It supports essential government services that provide direct benefits to residents, businesses, and visitors.

Revenue Sources

The General Fund is primarily funded through a diverse mix of revenue sources, including:

- **Property Taxes** – The largest and most stable source of revenue, supporting core municipal operations.
- **Intergovernmental Revenues** – State and federal aid, grants, and shared revenues that supplement local funding.
- **Licenses, Permits, and Fees** – Revenues derived from regulatory activities and services provided by the City.
- **Charges for Services** – Fees for municipal services such as public safety, recreation, and inspections.
- **Fines and Forfeitures** – Revenue generated from enforcement activities.
- **Miscellaneous Revenues** – Interest earnings, rental income, and other non-recurring revenue sources.

Expenditure Priorities

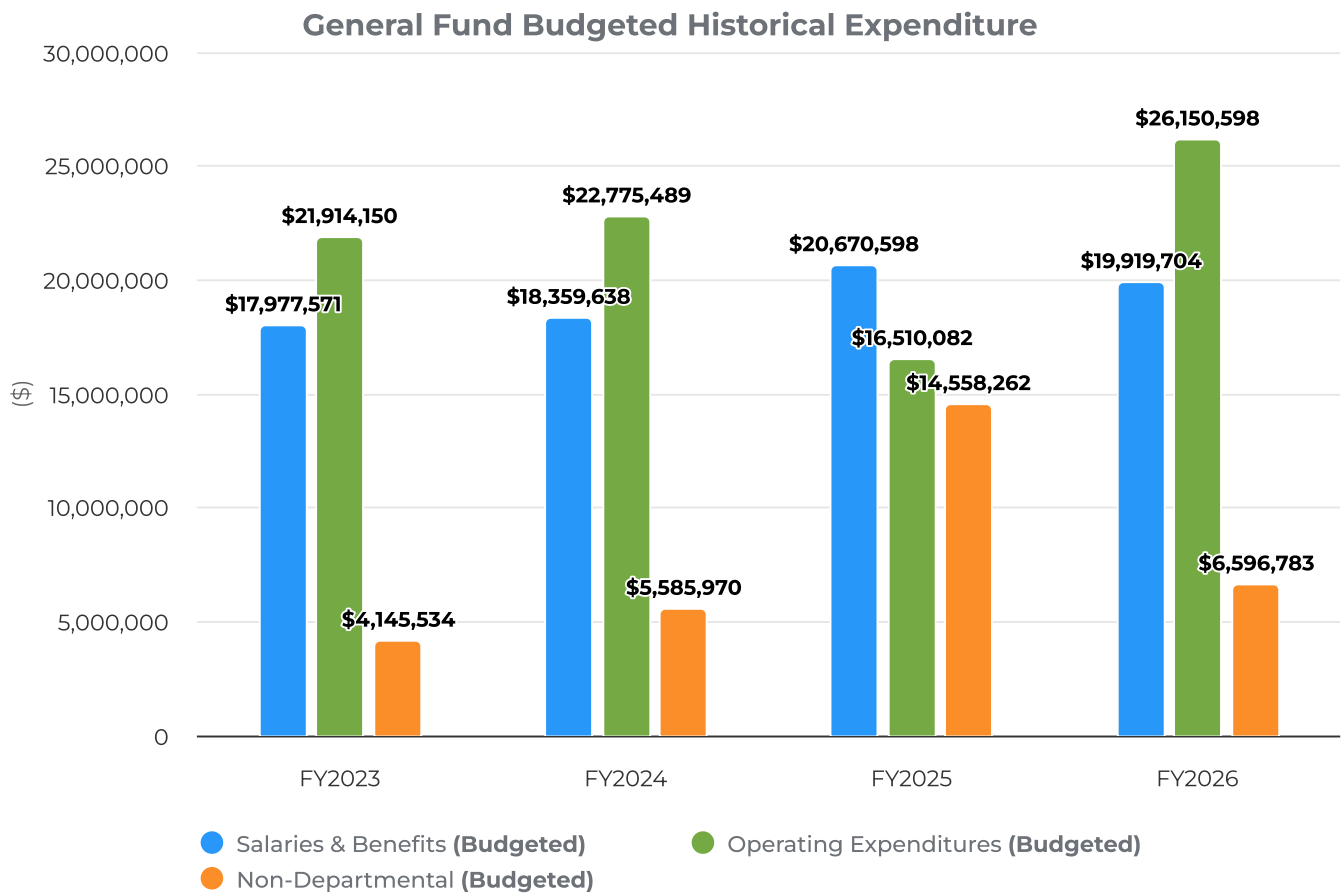
The General Fund supports a wide range of critical services, including:

- **Public Safety** – Palm Beach County Sheriff's Office contracted Police, Fire, and emergency response services to ensure community safety and well-being.
- **Public Works** – Maintenance of streets, parks, and municipal facilities to support infrastructure and quality of life.
- **General Government** – Administrative functions that facilitate governance, policy development, and financial management.
- **Community Development** – Planning, zoning, and economic development initiatives to promote sustainable growth.
- **Recreation and Cultural Services** – Programs and facilities that enhance the community's recreational and cultural opportunities.

Financial Sustainability

The City remains committed to **sound financial management** and **long-term sustainability** by adhering to best practices in budgeting, expenditure control, and revenue forecasting. Maintaining an adequate **fund balance** ensures the City's ability to respond to economic fluctuations, unforeseen emergencies, and future infrastructure needs. The financial strategies outlined in the City's **Strategic Plan** support ongoing efforts to maximize resources, enhance efficiency, and maintain a high level of service delivery.

General Fund Historical Overview

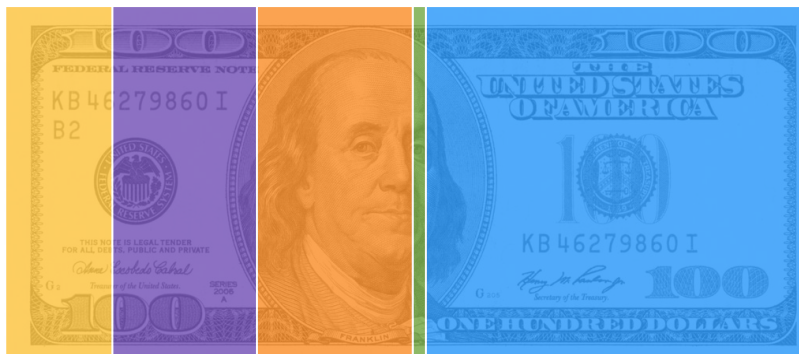


Special Revenue Funds

The **Special Revenue Funds** of the City of Lake Worth Beach are used to account for revenues that are legally restricted or designated for specific purposes. These funds provide financial transparency and ensure that resources are allocated efficiently to support critical programs and services that enhance the community's infrastructure, recreation, and safety.

- **Building Fund** – Accounts for revenues generated from building permits, inspections, and related fees. These funds are used to support the operations of the building department, ensuring compliance with local and state construction codes and regulations.
- **Code Remediation Fund** – Funds efforts to enforce and remediate code violations within the City. This includes addressing unsafe structures, property maintenance issues, and other regulatory compliance measures to enhance public safety and neighborhood integrity.
- **Electric Utility Rate Stabilization Fund** – To account for reserve set aside to manage and stabilize rate for the electric utility. The primary purpose of this fund is to maintain rate competitiveness and rate stability by mitigating cost increases due to fluctuations in power costs or other emergencies that would otherwise be passed along to the customers of the Electric Utility.
- **Electric Utility Storm Fund** – To account for reserve set aside for responding to storm-related damages and emergencies for the electric fund. The primary purpose of this fund includes, but is not limited to, financing infrastructure repairs, equipment replacement, and covering emergency response costs, with the ultimate goal of maintaining the continuity and reliability of electric utility services during and after storm events.
- **Golf Fund** – Supports the operations and maintenance of the City's golf course. Revenues primarily come from green fees, memberships, Golf Course restaurant rentals, and merchandise sales, which help sustain the course while enhancing recreational opportunities for residents and visitors.
- **Beach Fund** – Accounts for revenues and expenditures related to maintaining and preserving the City's beachfront areas. Funding sources include parking fees, beach access fees, and grants, ensuring the sustainability of coastal resources while supporting tourism and community enjoyment.

Special Revenue Fund



- EU Storm Fund **(Budgeted)** \$1,680,000 (13.39%)
- Building Permit Fund... **(Budgeted)** \$2,258,963 (18.00%)
- Golf Course **(Budgeted)** \$2,415,295 (19.25%)
- Code Remediation Fun... **(Budgeted)** \$198,800 (1.58%)
- Beach Fund **(Budgeted)** \$5,994,005 (47.77%)

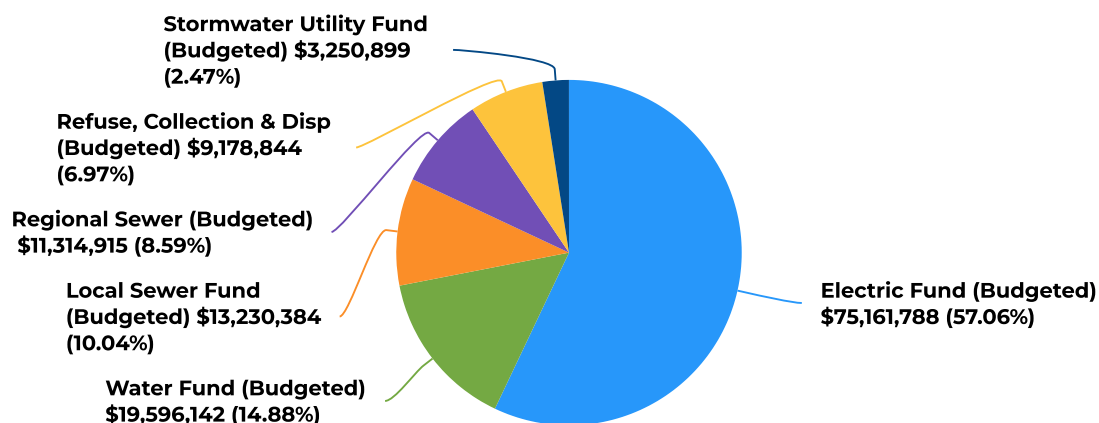
Enterprise Funds

Enterprise Funds Overview

The **Enterprise Funds** of the City of Lake Worth Beach are used to account for business-type activities that provide essential public services, funded primarily through user fees. These funds operate similar to private-sector businesses, ensuring that revenues generated cover the costs of providing services, maintaining infrastructure, and supporting long-term sustainability.

- **Electric Fund** – Accounts for the operations of the City's electric utility, including power distribution, system maintenance, and infrastructure improvements. Revenues are derived from customer usage fees, ensuring reliable and cost-effective electricity service for residents and businesses.
- **Water Fund** – Supports the provision of clean, safe drinking water to the community. Revenues from water usage fees fund system maintenance, water treatment, and infrastructure upgrades to ensure compliance with regulatory standards and sustainability.
- **Local Sewer Fund** – Finances the collection and conveyance of wastewater within the City's local sewer system. User fees support operations, routine maintenance, and system improvements to ensure public health and environmental compliance.
- **Regional Sewer Fund** – Accounts for the City's share of wastewater treatment services in partnership with regional facilities. Revenues from service charges contribute to system-wide wastewater treatment, ensuring regulatory compliance and efficient wastewater management.
- **Storm Water Fund** – Supports the management of storm water runoff to prevent flooding, protect water quality, and maintain drainage infrastructure. Storm water fees fund maintenance, capital improvements, and compliance with environmental regulations.
- **Refuse Fund** – Covers the cost of solid waste collection, recycling programs, and landfill management. User fees ensure that waste disposal services remain efficient, environmentally responsible, and sustainable. Revenues in this fund are obtained via non-ad valorem tax receipts for residential collection and billed service fees for commercial collections. City Code Section 12.15 and Section 2.151.

Enterprise Fund Revenues



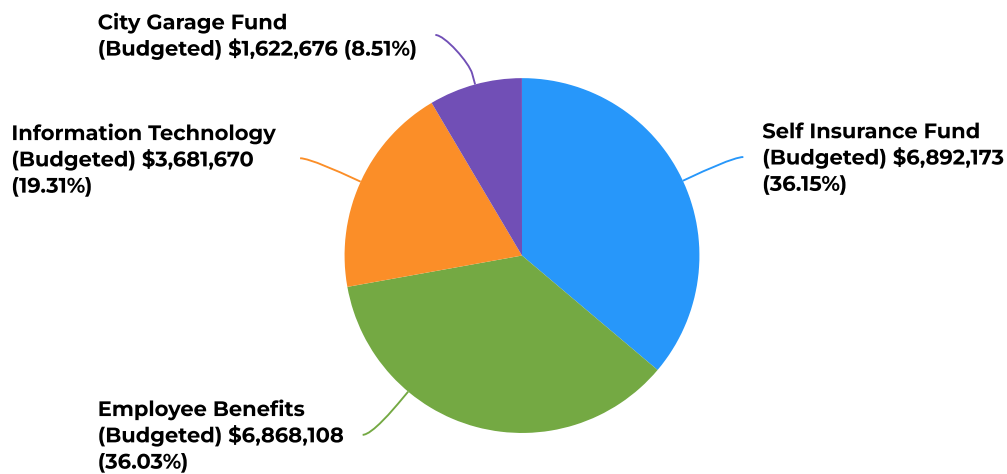
Internal Service Funds

The **Internal Service Funds** of the City of Lake Worth Beach are to account for the activities that provide services to other funds or departments within the city on a cost reimbursement basis.

Internal Service Funds

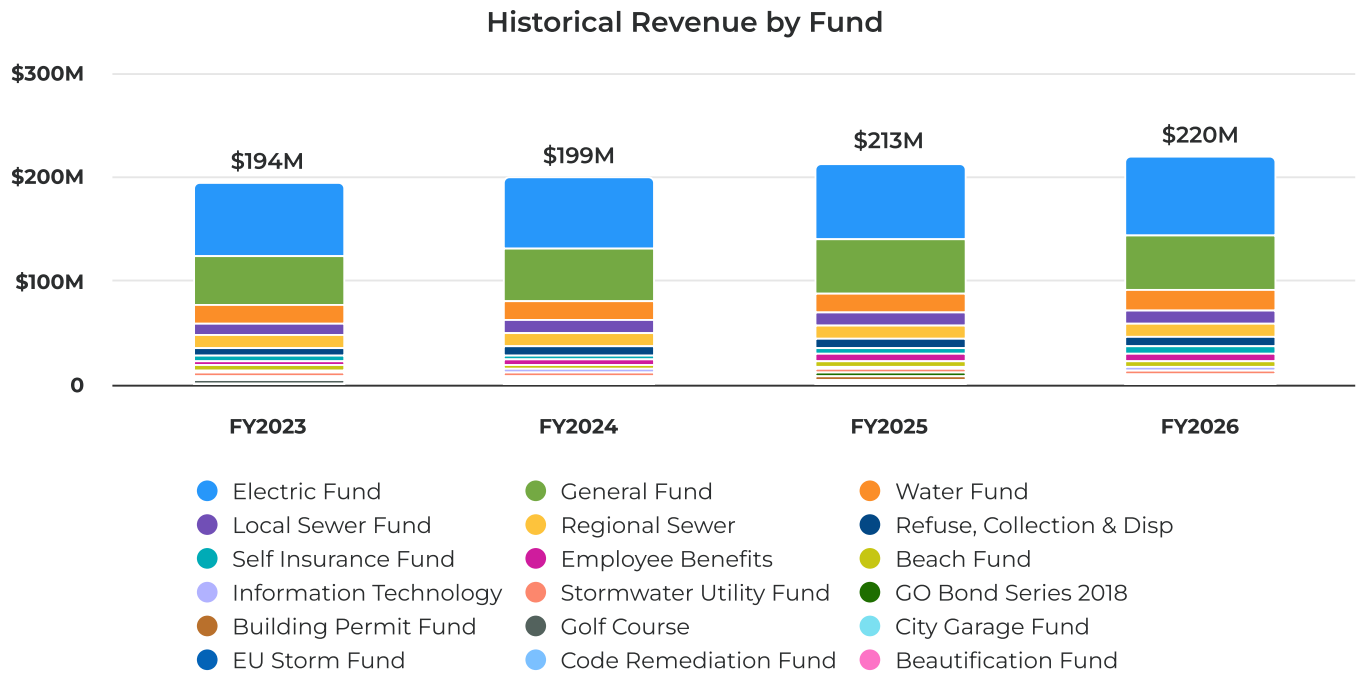
- **Information Technology** – To account for the City's information technology costs and infrastructure.
- **Self-Insurance Fund** – To account for the property and liability insurance expenses along with the worker's compensation cost and reserves which benefit the City of Lake Worth Beach as a whole.
- **Employee Benefits Fund** – To account for the benefits provided to active and retired employees.
- **City Garage (Fleet) Fund** – To account for the maintenance and replacement of the City's fleet of vehicles.

Internal Service Funds Revenue

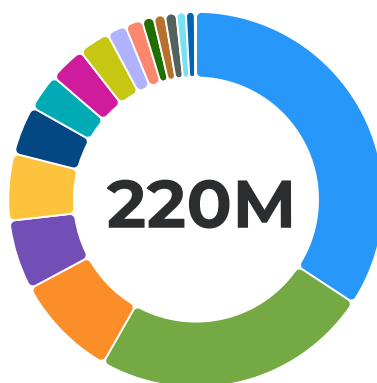


All Budgeted Funds Summary

Revenues by Fund



FY26 Revenues by Fund



Electric Fund	\$75,161,788	34.24%
General Fund	\$52,667,085	23.99%
Water Fund	\$19,596,142	8.93%
Local Sewer Fund	\$13,230,384	6.03%
Regional Sewer	\$12,678,175	5.78%
Refuse, Collection & Disp	\$9,245,559	4.21%
Self Insurance Fund	\$6,911,693	3.15%
Employee Benefits	\$6,868,108	3.13%
Beach Fund	\$5,994,005	2.73%
Information Technology	\$3,681,670	1.68%
Stormwater Utility Fund	\$3,222,849	1.47%
Building Permit Fund	\$2,258,963	1.03%
Golf Course	\$2,164,825	0.99%
GO Bond Series 2018	\$2,155,588	0.98%
City Garage Fund	\$1,780,023	0.81%
EU Storm Fund	\$1,680,000	0.77%
Code Remediation Fund	\$198,800	0.09%
Beautification Fund	\$22,400	0.01%

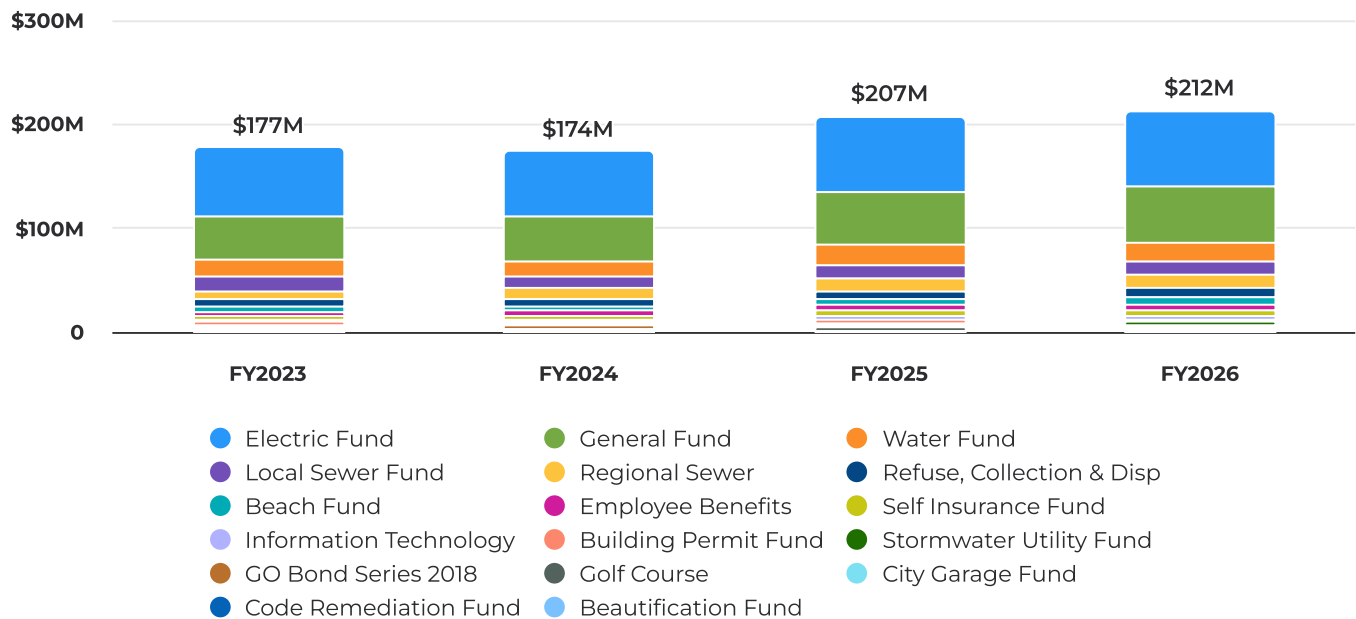
Revenues by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
General Fund	\$47,244,794	\$49,780,224	\$51,540,896	\$52,667,085	\$1,126,189	2.19%
Building Permit Fund	\$1,884,956	\$2,100,612	\$2,990,572	\$2,258,963	-\$731,609	-24.46%
EU Storm Fund	-	\$519,418	\$1,680,000	\$1,680,000	-	0.00%
Beach Fund	\$4,510,276	\$4,839,993	\$5,157,789	\$5,994,005	\$836,216	16.21%
Code Remediation Fund	\$46,485	\$48,408	\$205,000	\$198,800	-\$6,200	-3.02%
Beautification Fund	\$733	\$12,619	-	\$22,400	-	-
GO Bond Series 2018	\$2,426,431	\$2,813,137	\$2,979,121	\$2,155,588	-\$823,533	-27.64%
Electric Fund	\$69,888,811	\$68,639,762	\$72,900,659	\$75,161,788	\$2,261,129	3.10%
Water Fund	\$17,425,985	\$18,332,366	\$19,219,931	\$19,596,142	\$376,211	1.96%
Local Sewer Fund	\$11,732,314	\$12,462,849	\$12,827,475	\$13,230,384	\$402,909	3.14%
Golf Course	\$2,068,497	\$2,045,645	\$1,985,465	\$2,164,825	\$179,360	9.03%
Regional Sewer	\$11,662,343	\$12,824,433	\$12,736,319	\$12,678,175	-\$58,144	-0.46%
Stormwater Utility Fund	\$3,101,660	\$2,310,241	\$3,145,450	\$3,222,849	\$77,399	2.46%
Refuse, Collection & Disp	\$7,172,079	\$7,953,918	\$8,267,288	\$9,245,559	\$978,271	11.83%
Information Technology	\$2,955,402	\$3,451,549	\$3,433,924	\$3,681,670	\$247,746	7.21%

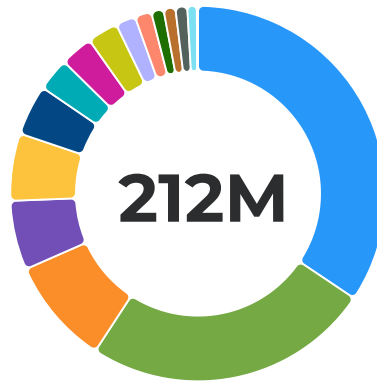
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Self Insurance Fund	\$5,348,584	\$5,221,158	\$6,236,248	\$6,911,693	\$675,445	10.83%
City Garage Fund	\$1,563,673	\$1,442,158	\$1,537,535	\$1,780,023	\$242,488	15.77%
Employee Benefits	\$4,731,697	\$4,013,530	\$6,083,074	\$6,868,108	\$785,034	12.91%
Total Revenues	\$193,764,720	\$198,812,020	\$212,926,746	\$219,518,057	\$6,591,311	3.10%

Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund



Electric Fund	\$73,069,575	34.41%
General Fund	\$52,667,085	24.80%
Water Fund	\$19,565,968	9.21%
Regional Sewer	\$12,678,175	5.97%
Local Sewer Fund	\$12,289,511	5.79%
Refuse, Collection & Disp	\$9,245,559	4.35%
Self Insurance Fund	\$6,036,538	2.84%
Beach Fund	\$5,994,005	2.82%
Employee Benefits	\$5,595,314	2.63%
Information Technology	\$3,661,580	1.72%
Stormwater Utility Fund	\$3,042,379	1.43%
Building Permit Fund	\$2,258,963	1.06%
Golf Course	\$2,164,825	1.02%
GO Bond Series 2018	\$2,155,588	1.02%
City Garage Fund	\$1,723,596	0.81%
Code Remediation Fund	\$198,800	0.09%
Beautification Fund	\$22,400	0.01%

Expenditures by Fund

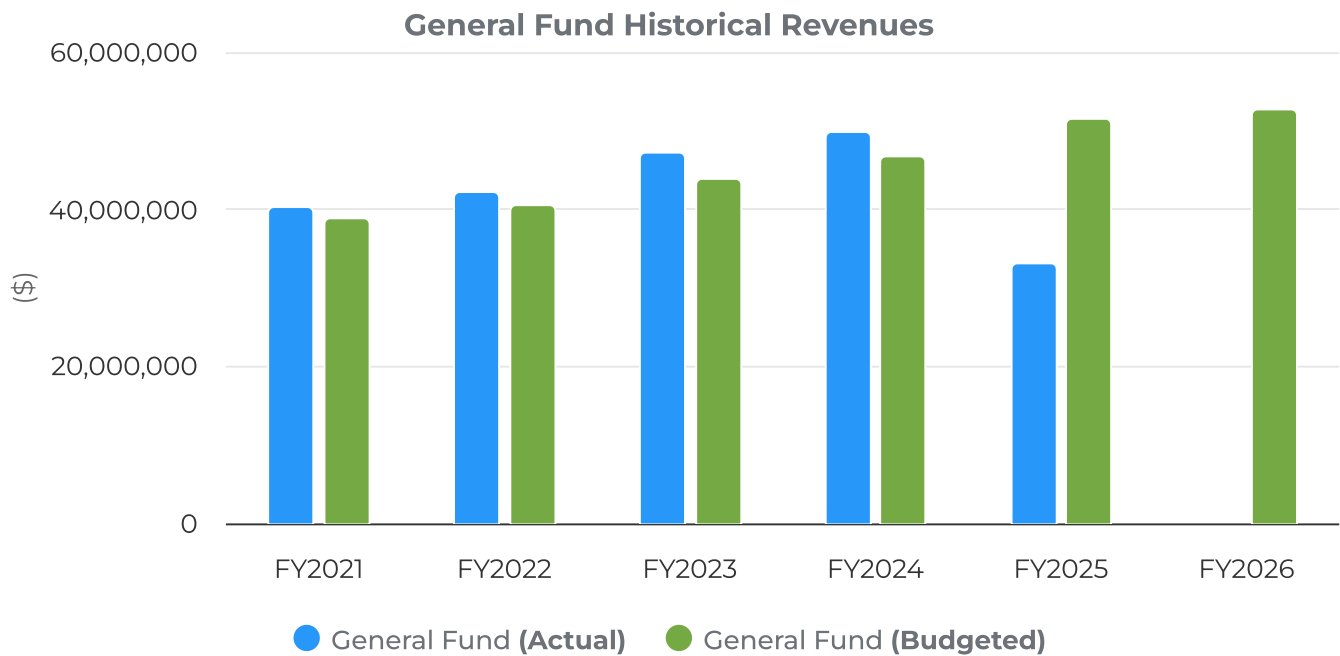
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
General Fund	\$41,946,539	\$43,688,460	\$51,540,905	\$52,667,085	\$1,126,180	2.19%
Building Permit Fund	\$2,499,060	\$2,092,421	\$2,990,573	\$2,258,963	-\$731,610	-24.46%
Beach Fund	\$4,628,046	\$4,485,609	\$5,157,790	\$5,994,005	\$836,215	16.21%
Code Remediation Fund	\$87,542	\$67,957	\$203,150	\$198,800	-\$4,350	-2.14%
Beautification Fund	-	\$450	-	\$22,400	\$22,400	-
GO Bond Series 2018	\$2,159,088	\$2,151,588	\$2,157,338	\$2,155,588	-\$1,750	-0.08%
Electric Fund	\$66,350,963	\$62,688,611	\$72,518,528	\$73,069,575	\$551,047	0.76%
Water Fund	\$16,670,823	\$14,440,004	\$19,217,933	\$19,565,968	\$348,035	1.81%
Local Sewer Fund	\$12,777,112	\$11,868,376	\$11,950,309	\$12,289,511	\$339,202	2.84%
Golf Course	\$1,501,954	\$1,550,154	\$1,985,466	\$2,164,825	\$179,359	9.03%
Regional Sewer	\$8,859,690	\$10,154,500	\$12,736,320	\$12,678,175	-\$58,145	-0.46%
Stormwater Utility Fund	\$1,798,890	\$1,859,083	\$2,834,242	\$3,042,379	\$208,137	7.34%
Refuse, Collection & Disp	\$6,635,838	\$6,619,446	\$8,267,289	\$9,245,559	\$978,270	11.83%
Information Technology	\$2,586,033	\$2,749,184	\$3,421,731	\$3,661,580	\$239,849	7.01%
Self Insurance Fund	\$3,570,434	\$3,261,167	\$5,622,421	\$6,036,538	\$414,117	7.37%
City Garage Fund	\$1,267,560	\$1,904,327	\$1,537,536	\$1,723,596	\$186,060	12.10%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Employee Benefits	\$4,124,356	\$4,693,409	\$5,240,878	\$5,595,314	\$354,436	6.76%
Total Expenditures	\$177,463,928	\$174,274,746	\$207,382,409	\$212,369,861	\$4,987,452	2.40%

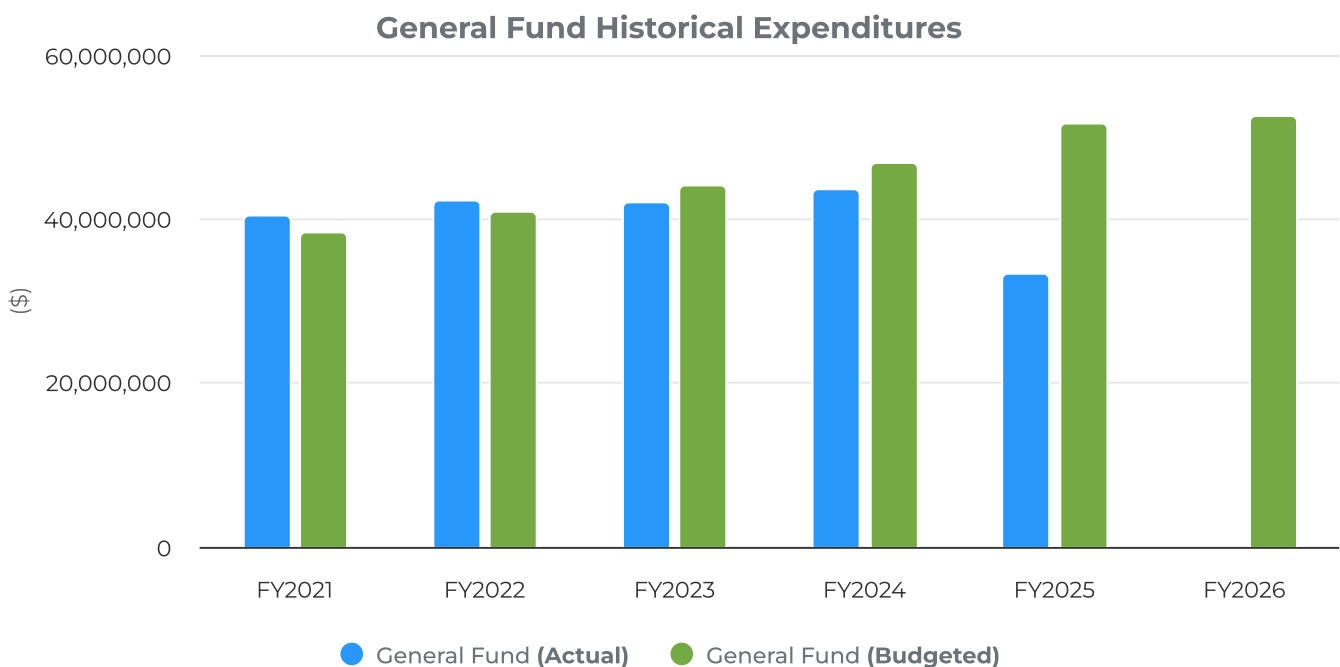
This page was intentionally left blank

General Fund

Historical Budget to Actual Revenues

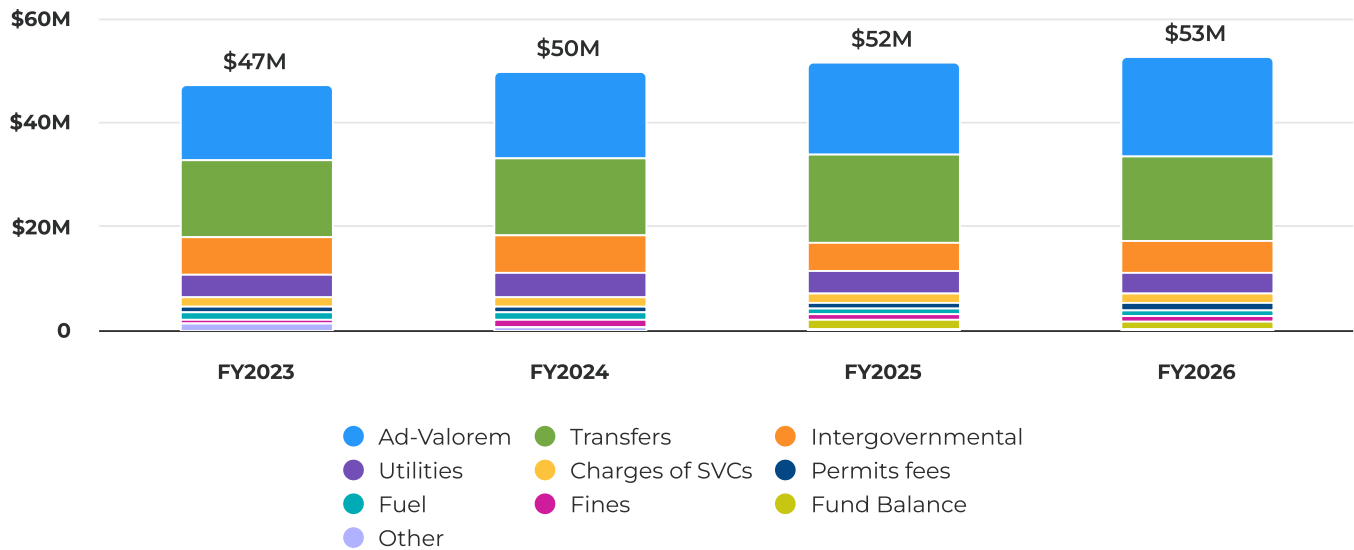


Historical Budget to Actual Expenditures

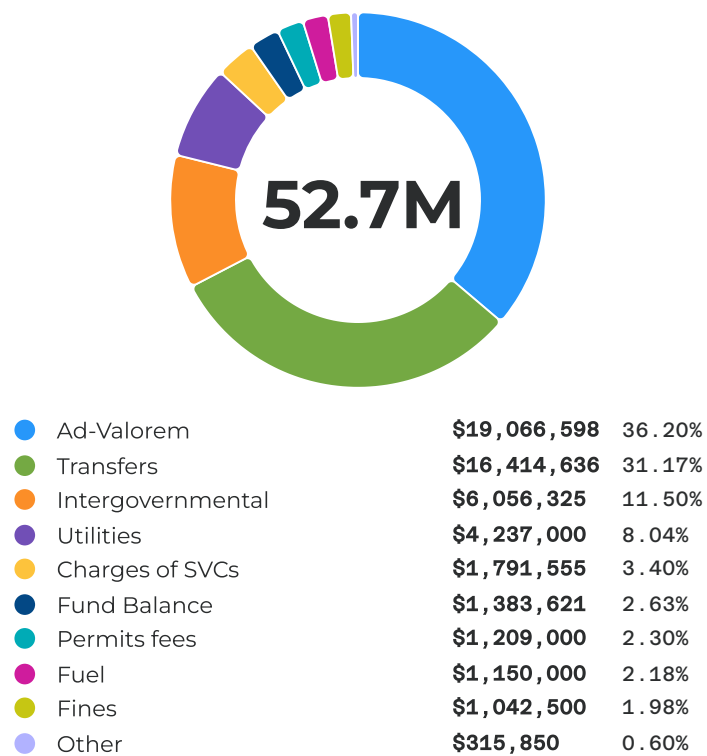


Revenues by Object Summary

Historical Revenue by Object Summary



FY26 Revenues by Object Summary

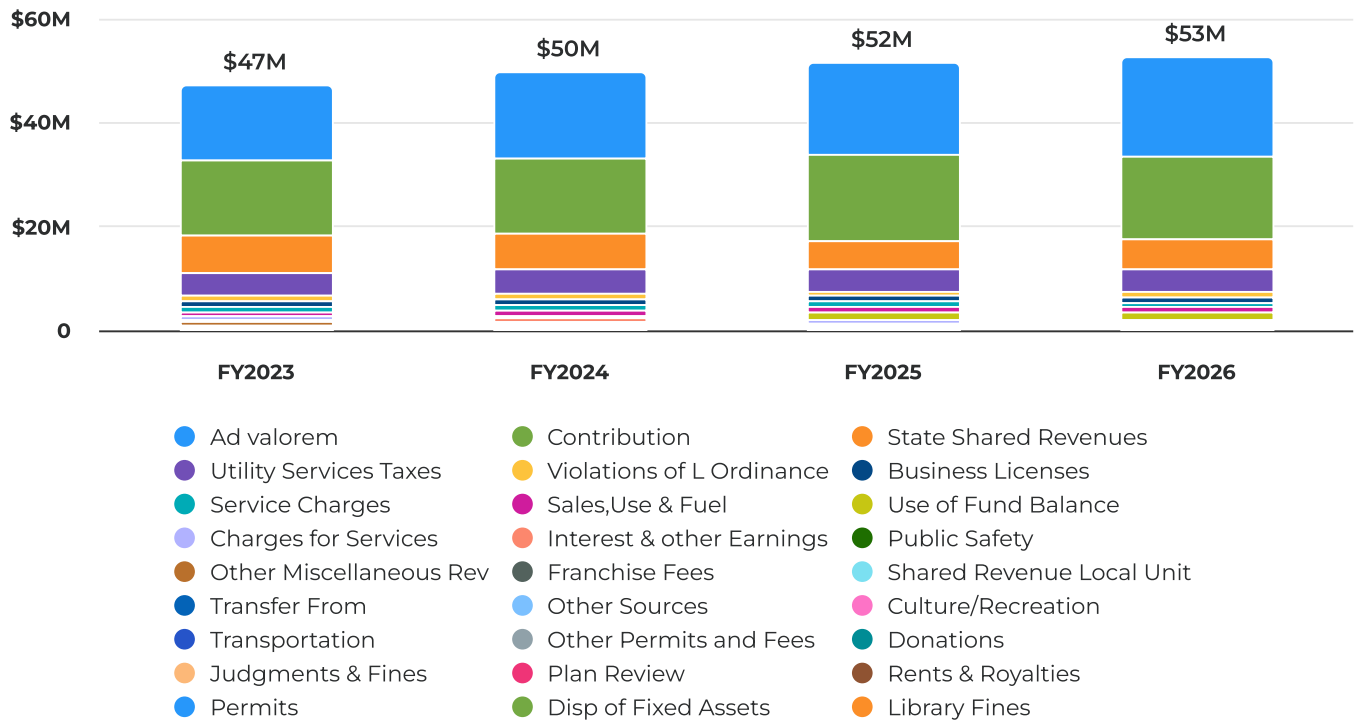


Revenues by Object Summary

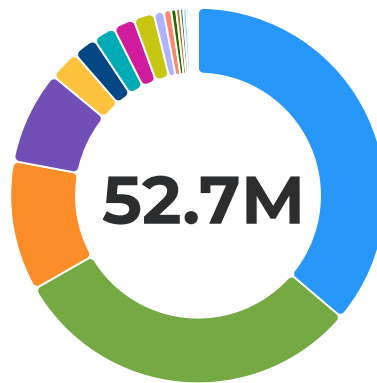
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Ad-Valorem	\$14,359,356	\$16,628,031	\$17,833,914	\$19,066,598	\$1,232,684	6.91%
Fuel	\$1,163,813	\$1,192,116	\$1,150,000	\$1,150,000	-	0.00%
Utilities	\$4,486,940	\$4,654,505	\$4,237,000	\$4,237,000	-	0.00%
Permits fees	\$1,116,216	\$1,136,772	\$1,204,000	\$1,209,000	\$5,000	0.42%
Intergovernmental	\$7,241,824	\$7,054,905	\$5,456,325	\$6,056,325	\$600,000	11.00%
Charges of SVCs	\$1,956,930	\$2,036,239	\$1,740,515	\$1,791,555	\$51,040	2.93%
Fines	\$1,009,943	\$1,346,847	\$1,045,000	\$1,042,500	-\$2,500	-0.24%
Other	\$1,089,860	\$722,573	\$267,550	\$315,850	\$48,300	18.05%
Transfers	\$14,819,912	\$15,008,236	\$16,936,626	\$16,414,636	-\$521,990	-3.08%
Fund Balance	-	-	\$1,669,966	\$1,383,621	-\$286,345	-17.15%
Total Revenues	\$47,244,794	\$49,780,224	\$51,540,896	\$52,667,085	\$1,126,189	2.19%

Revenues

Historical Revenues



FY26 Revenues



Ad valorem	\$19,066,598	36.20%
Contribution	\$16,077,486	30.53%
State Shared Revenues	\$5,906,325	11.21%
Utility Services Taxes	\$4,237,000	8.04%
Use of Fund Balance	\$1,383,621	2.63%
Business Licenses	\$1,070,000	2.03%
Violations of L Ordinance	\$1,012,500	1.92%
Sales,Use & Fuel	\$980,000	1.86%
Service Charges	\$934,765	1.77%
Charges for Services	\$455,000	0.86%
Transfer From	\$337,150	0.64%
Public Safety	\$224,500	0.43%
Franchise Fees	\$170,000	0.32%
Interest & other Earnings	\$150,000	0.28%
Shared Revenue Local Unit	\$150,000	0.28%
Transportation	\$93,400	0.18%
Culture/Recreation	\$83,890	0.16%
Other Permits and Fees	\$75,000	0.14%
Other Miscellaneous Rev	\$60,000	0.11%
Donations	\$55,000	0.10%
Rents & Royalties	\$45,850	0.09%
Plan Review	\$40,000	0.08%
Judgments & Fines	\$30,000	0.06%
Permits	\$24,000	0.05%
Disp of Fixed Assets	\$5,000	0.01%

Revenues

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Ad valorem						
Property Tax / Current	\$11,843,990	\$12,994,118	\$13,910,687	\$14,884,300	\$973,613	7.00%
Property Tax / CRA	\$2,475,911	\$3,616,029	\$3,876,927	\$4,151,039	\$274,112	7.07%
Property Tax / Delinquent	\$36,592	\$15,726	\$40,800	\$30,000	-\$10,800	-26.47%
Property Tax / Interest - Delinquent	\$2,863	\$2,158	\$5,500	\$1,259	-\$4,241	-77.11%
Total Ad valorem	\$14,359,356	\$16,628,031	\$17,833,914	\$19,066,598	\$1,232,684	6.91%
Sales,Use & Fuel						
Local Option / Gas Tax	\$976,893	\$952,448	\$980,000	\$980,000	-	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Total Sales,Use & Fuel	\$976,893	\$952,448	\$980,000	\$980,000	-	0.00%
Franchise Fees						
Franchise Fees / Refuse	\$186,920	\$239,668	\$170,000	\$170,000	-	0.00%
Total Franchise Fees	\$186,920	\$239,668	\$170,000	\$170,000	-	0.00%
Utility Services Taxes						
Utility Services Taxes / Electricity	\$2,339,380	\$2,459,151	\$2,100,000	\$2,100,000	-	0.00%
Utility Services Taxes / Telecommunications	\$796,520	\$788,002	\$800,000	\$800,000	-	0.00%
Utility Services Taxes / Water	\$1,191,621	\$1,251,834	\$1,170,000	\$1,170,000	-	0.00%
Utility Services Taxes / Gas	\$136,979	\$131,192	\$155,000	\$155,000	-	0.00%
Utility Services Taxes / Propane	\$22,440	\$24,326	\$12,000	\$12,000	-	0.00%
Total Utility Services Taxes	\$4,486,940	\$4,654,505	\$4,237,000	\$4,237,000	-	0.00%
Business Licenses						
Business Licenses / General	\$605,784	\$626,767	\$615,000	\$645,000	\$30,000	4.88%
Business Licenses / Certificate of Use Fee	\$390,553	\$379,365	\$450,000	\$425,000	-\$25,000	-5.56%
Total Business Licenses	\$996,337	\$1,006,132	\$1,065,000	\$1,070,000	\$5,000	0.47%
Permits						
Bldg Permits / Public Services	\$32,417	\$18,275	\$15,000	\$15,000	-	0.00%
Permits / Re-inspection Fee	-	-	\$7,500	\$7,500	-	0.00%
Re-inspection Fee / Public Services	-	-	\$1,500	\$1,500	-	0.00%
Total Permits	\$32,417	\$18,275	\$24,000	\$24,000	-	0.00%
Plan Review						
Site Plan / Site Plan Review Fee	\$600	-	-	-	-	-
Plan Review / Community Development	\$25,604	\$29,115	\$40,000	\$40,000	-	0.00%
Total Plan Review	\$26,204	\$29,115	\$40,000	\$40,000	-	0.00%
Other Permits and Fees						
Other Permits and Fees / Foreclosure Registry Fees	\$60,225	\$81,900	\$75,000	\$75,000	-	0.00%
Other Permits and Fees / Public Services	\$1,033	\$1,350	-	-	-	-
Total Other Permits and Fees	\$61,258	\$83,250	\$75,000	\$75,000	-	0.00%
State Shared Revenues						
General Government / Vehicle Rebate	\$29,897	\$29,504	\$15,000	\$15,000	-	0.00%
General Government / Mobile Home Licenses	\$53,698	\$58,129	\$50,000	\$50,000	-	0.00%
General Government / Alcoholic Beverages Licen	\$51,318	\$46,690	\$41,325	\$41,325	-	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
General Government / Revenue Sharing	\$2,527,805	\$2,434,729	\$1,800,000	\$2,200,000	\$400,000	22.22%
General Government / Half Cent Sales Taxes	\$4,410,404	\$4,263,703	\$3,400,000	\$3,600,000	\$200,000	5.88%
Total State Shared Revenues	\$7,073,122	\$6,832,755	\$5,306,325	\$5,906,325	\$600,000	11.31%
Shared Revenue Local Unit						
Pension Contributions / County Contributions	\$168,702	\$222,150	\$150,000	\$150,000	-	0.00%
Total Shared Revenue Local Unit	\$168,702	\$222,150	\$150,000	\$150,000	-	0.00%
Charges for Services						
Administrative Fees / Code	\$172,001	\$178,409	\$145,000	\$150,000	\$5,000	3.45%
Administrative Fees / Other	\$5,000	\$3,500	-	-	-	-
Government Charges & Fees / Zoning Fees	\$77,810	\$74,757	\$60,000	\$60,000	-	0.00%
Government Charges & Fees / Planning Fees	\$66,792	\$58,229	\$70,000	\$50,000	-\$20,000	-28.57%
Government Charges & Fees / Historic Preservation F	\$29,972	\$26,665	\$35,000	\$35,000	-	0.00%
Government Charges & Fees / Mapping Fees	\$1,630	\$1,955	\$2,500	\$2,500	-	0.00%
Government Charges & Fees / Business License Review	\$18,395	\$21,918	\$25,000	\$25,000	-	0.00%
Government Charges & Fees / Applicant Charges	-	-	\$2,500	\$2,500	-	0.00%
Government Charges & Fees / Certification/Records	\$131,410	\$128,400	\$130,000	\$130,000	-	0.00%
Government Charges & Fees / Photocopies	-	\$184	-	-	-	-
Government Charges & Fees / NSF and Bank Charges	\$4,324	\$430	-	-	-	-
Total Charges for Services	\$507,334	\$494,447	\$470,000	\$455,000	-\$15,000	-3.19%
Public Safety						
Police Services / False Alarms	\$45,500	\$46,600	\$45,000	\$45,000	-	0.00%
Protective Inspection Fee / COU - Code Fee	\$4,750	\$7,500	\$4,500	\$4,500	-	0.00%
Protective Inspection Fee / Use & Occ Inspection	\$139,911	\$184,708	\$150,000	\$175,000	\$25,000	16.67%
Total Public Safety	\$190,161	\$238,808	\$199,500	\$224,500	\$25,000	12.53%
Service Charges						
Water Sales / Water outside Surcharge	\$675,527	\$717,320	\$621,530	\$621,530	-	0.00%
Sewer/Wastewater Utility / Sewer Outside Charge	\$300,586	\$328,867	\$267,295	\$267,295	-	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Cemetery / Cemetery Fees	\$53,578	\$64,572	\$45,940	\$45,940	-	0.00%
Total Service Charges	\$1,029,691	\$1,110,759	\$934,765	\$934,765	-	0.00%
Transportation						
Parking Facilities / Parking Meters-Taxable	\$6,684	\$8,466	\$10,500	\$10,500	-	0.00%
Parking Facilities / Parking Permits	\$13,068	\$12,297	\$11,900	\$15,600	\$3,700	31.09%
Parking Facilities / Boat Launch taxable	\$79,614	\$61,779	\$44,000	\$66,000	\$22,000	50.00%
Parking Facilities / Parking Lot Rentals	\$768	\$448	\$800	\$400	-\$400	-50.00%
Parking Facilities / Parking Lot Rental Tax Ex	-	\$162	\$300	\$300	-	0.00%
Parking Facilities / In-Person Service Charge	\$312	\$696	\$600	\$600	-	0.00%
Other Transpt Charges / Circuit Transit Fee	-	\$5,381	-	-	-	-
Total Transportation	\$100,446	\$89,229	\$68,100	\$93,400	\$25,300	37.15%
Culture/Recreation						
Libraries / Library Fees	\$35	-	-	\$300	-	-
Parks and Recreation / Field Rentals	\$3,680	\$6,735	\$3,500	\$12,070	\$8,570	244.86%
Parks and Recreation / Tax Exempt Field Rentals	\$34,506	\$33,158	\$36,000	\$26,650	-\$9,350	-25.97%
Parks and Recreation / Pavillion Rentals	\$3,545	\$2,120	\$3,500	\$3,720	\$220	6.29%
Parks and Recreation / Tax Exempt - Pavilion	\$605	\$470	-	\$810	-	-
Parks and Recreation / Facility Rental	\$633	-	\$1,750	\$2,840	\$1,090	62.29%
Parks and Recreation / Facility Rental Tax Exemp	\$318	\$1,125	-	-	-	-
Parks and Recreation / Recreation Programs	\$2,360	-	\$300	\$400	\$100	33.33%
Parks and Recreation / Athletic Programs	\$13,130	\$14,482	\$12,000	\$14,000	\$2,000	16.67%
Special Events / 4th of July Celebration	\$6,250	-	\$7,000	\$7,000	-	0.00%
Special Events / Evenings on the Avenue	\$1,333	-\$26	-	-	-	-
Special Events / Easter	\$1,750	-	-	\$1,000	-	-
Special Events / Sponsorship	\$2,100	\$11,600	-	-	-	-
Special Events / Taco Fiesta	\$1,869	-	-	-	-	-
Special Events / Vendor Fee	\$2,135	-	-	\$3,500	-	-
Special Events / Vendor Fee - Tax Exempt	\$1,660	\$60	-	-	-	-
Special Events / App Fee/Other Fee	\$318	\$477	-	\$700	\$700	-

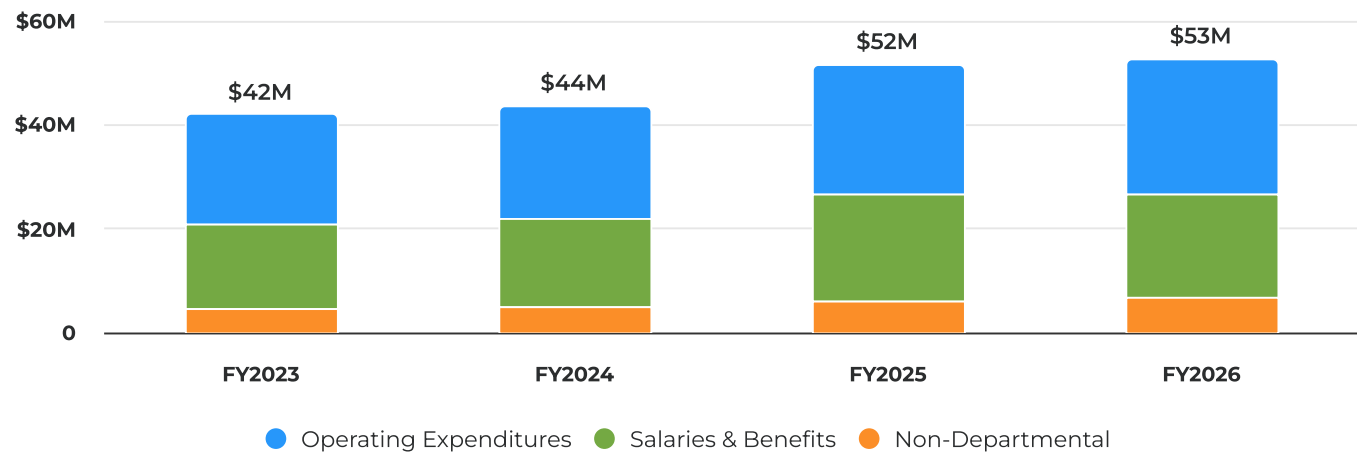
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Special Events / App Fee	\$566	\$150	-	-	-	-
Other Tax Exempt						
Special Events / Grounds	\$1,920	\$330	-	\$3,800	-	-
Special Events / Grounds - Tax Exempt	\$800	\$1,460	-	-	-	-
Special Events / ROW- MOT Fee	\$3,025	\$1,505	-	\$500	-	-
Spec Evts - Tax Exempt / 4th of July Celebration	\$2,500	-	-	-	-	-
Spec Evts - Tax Exempt / Little Scream	-	\$5,000	-	-	-	-
Spec Evts - Tax Exempt / Art Festival	\$7,670	-	-	-	-	-
Spec Evts - Tax Exempt / Taco Fiesta	\$8,500	-	-	-	-	-
Special Events / SE-Park Rental	\$4,117	\$1,300	\$4,100	\$4,100	-	0.00%
Special Events / Osbourne Center Rental	\$21,078	\$20,076	-	-	-	-
Special Events / Tax Exempt	\$2,160	\$1,350	-	-	-	-
Special Events / Utility Services	\$735	\$1,624	-	\$2,500	\$2,500	-
Total Culture/Recreation	\$129,298	\$102,996	\$68,150	\$83,890	\$15,740	23.10%
Judgments & Fines						
Judgements & Fines / Fines	\$65,331	\$78,397	\$30,000	\$30,000	-	0.00%
Total Judgments & Fines	\$65,331	\$78,397	\$30,000	\$30,000	-	0.00%
Library Fines						
Fines & Forfeitures / Library Fines	\$335	\$250	-	-	-	-
Total Library Fines	\$335	\$250	-	-	-	-
Violations of L Ordinance						
Violations of L Ordinance / Parking Fines	\$143,459	\$315,307	\$75,000	\$75,000	-	0.00%
Parking Fines / Delinquent	\$44	-	-	-	-	-
Violations of L Ordinance / Code	\$763,408	\$907,653	\$900,000	\$900,000	-	0.00%
Code / Citations	-	\$250	\$5,000	\$2,500	-\$2,500	-50.00%
Violations of L Ordinance / Late Fees	-	\$25	-	-	-	-
Violations of L Ordinance / Towing Fines	\$37,366	\$44,965	\$35,000	\$35,000	-	0.00%
Total Violations of L Ordinance	\$944,277	\$1,268,200	\$1,015,000	\$1,012,500	-\$2,500	-0.25%
Interest & other Earnings						
Interest / Investments	\$155,459	\$224,227	\$150,000	\$150,000	-	0.00%
Interest / Tax Collections	\$12,312	\$22,198	-	-	-	-
Interest / Miscellaneous	\$151,343	\$255,705	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Interest & other Earnings / Unrealized Gain/(Loss)	-\$2,952	\$97,290	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	-	\$27,336	-	-	-	-
Total Interest & other Earnings	\$316,162	\$626,756	\$150,000	\$150,000	-	0.00%
Rents & Royalties						
Rents & Royalties / Leased Properties	-	\$2,000	\$24,000	\$25,300	\$1,300	5.42%
Leased Properties / Tax Exempt	\$19,447	\$19,446	\$19,450	\$19,450	-	0.00%
Rents & Royalties / Miscellaneous	\$200	-	\$1,100	\$1,100	-	0.00%
Total Rents & Royalties	\$19,647	\$21,446	\$44,550	\$45,850	\$1,300	2.92%
Disp of Fixed Assets						
Sales/ Auctions / Disp of Fixed Assets	\$7,105	\$9,408	\$5,000	\$5,000	-	0.00%
Total Disp of Fixed Assets	\$7,105	\$9,408	\$5,000	\$5,000	-	0.00%
Donations						
Sales/ Auctions / Donations	\$1,500	-	-	-	-	-
Leisure Services / Athletic Donations	\$500	-	-	-	-	-
Leisure Services / Street Painting	\$58,090	\$36,250	\$58,000	\$55,000	-\$3,000	-5.17%
Total Donations	\$60,090	\$36,250	\$58,000	\$55,000	-\$3,000	-5.17%
Other Miscellaneous Rev						
Settlements / Settlements	\$650,000	-	-	-	-	-
Miscellaneous Revenue / Other	\$36,856	\$28,713	\$10,000	\$60,000	\$50,000	500.00%
Total Other Miscellaneous Rev	\$686,856	\$28,713	\$10,000	\$60,000	\$50,000	500.00%
Other Sources						
Comm Sustainability / Sustainable Bonus	\$13,211	\$419,648	-	-	-	-
Total Other Sources	\$13,211	\$419,648	-	-	-	-
Transfer From						
Governmental Funds / Building Fund	-	-	\$20,000	\$5,000	-\$15,000	-75.00%
Governmental Funds / Beach Fund	-	-	\$66,650	\$66,650	-	0.00%
Enterprise Funds / Electric	-	-	\$149,000	\$149,000	-	0.00%
Enterprise Funds / Water	-	-	\$35,000	\$35,000	-	0.00%
Enterprise Funds / Golf Course	-	-	\$65,000	\$65,000	-	0.00%
Enterprise Funds / Sanitation	-	-	-	\$10,000	-	-
Internal Service Funds / City Garage	-	-	\$6,500	\$6,500	-	0.00%

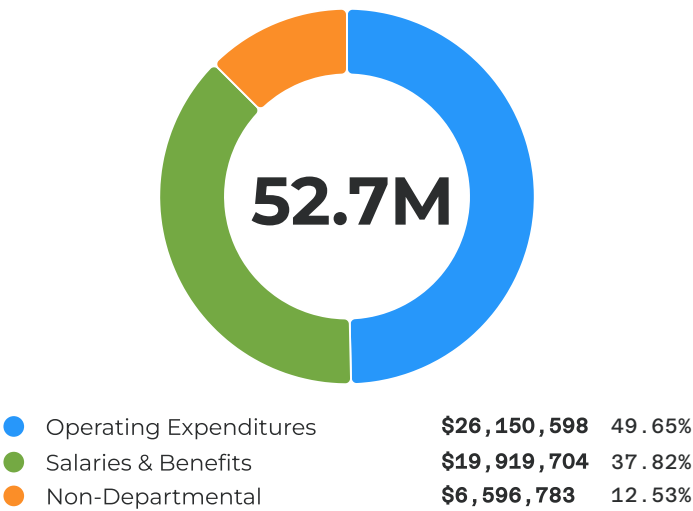
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Total Transfer From	-	-	\$342,150	\$337,150	-\$5,000	-1.46%
Contribution						
Contribution / Electric	\$3,338,012	\$2,547,314	\$2,856,812	\$3,451,793	\$594,981	20.83%
Electric / Franchise Fee	\$5,048,959	\$4,911,364	\$5,832,053	\$4,416,915	-\$1,415,138	-24.26%
Contribution / Water	\$1,241,160	\$2,054,285	\$2,294,107	\$2,091,996	-\$202,111	-8.81%
Water / Franchise Fee	\$1,381,686	\$1,453,190	\$1,537,594	\$1,567,691	\$30,097	1.96%
Contr. from other funds / Golf	\$55,406	\$102,715	\$129,855	\$156,900	\$27,045	20.83%
Contr. from other funds / Beach	\$156,125	-	-	\$209,200	-	-
Contr. from other funds / Garage	-	\$82,171	\$108,213	-	-\$108,213	-100.00%
Contribution / Refuse	\$250,770	\$328,687	\$389,565	\$470,699	\$81,134	20.83%
Refuse / Franchise Fee	\$535,966	\$553,870	\$588,539	\$629,979	\$41,440	7.04%
Contribution / Stormwater	\$125,154	\$246,514	\$302,995	\$366,099	\$63,104	20.83%
Stormwater / Franchise Fee	\$165,883	\$281,447	\$251,636	\$257,828	\$6,192	2.46%
Contribution / Local Sewer	\$899,780	\$410,857	\$476,135	\$575,299	\$99,164	20.83%
Local Sewer / Franchise Fee	\$834,008	\$917,717	\$1,026,198	\$1,058,431	\$32,233	3.14%
Contribution / Regional Sewer	\$697,867	\$616,286	\$692,561	\$693,906	\$1,345	0.19%
Contribution / Building Fund	\$75,925	\$82,171	\$108,213	\$130,750	\$22,537	20.83%
Total Contribution	\$14,806,701	\$14,588,588	\$16,594,476	\$16,077,486	-\$516,990	-3.12%
Use of Fund Balance						
Other Sources / Use of Fund Balance	-	-	\$1,669,966	\$1,383,621	-\$286,345	-17.15%
Total Use of Fund Balance	-	-	\$1,669,966	\$1,383,621	-\$286,345	-17.15%
Total Revenues	\$47,244,794	\$49,780,224	\$51,540,896	\$52,667,085	\$1,126,189	2.19%

Expenditures

Historical Expenditures Summary



FY26 Expenditures Summary

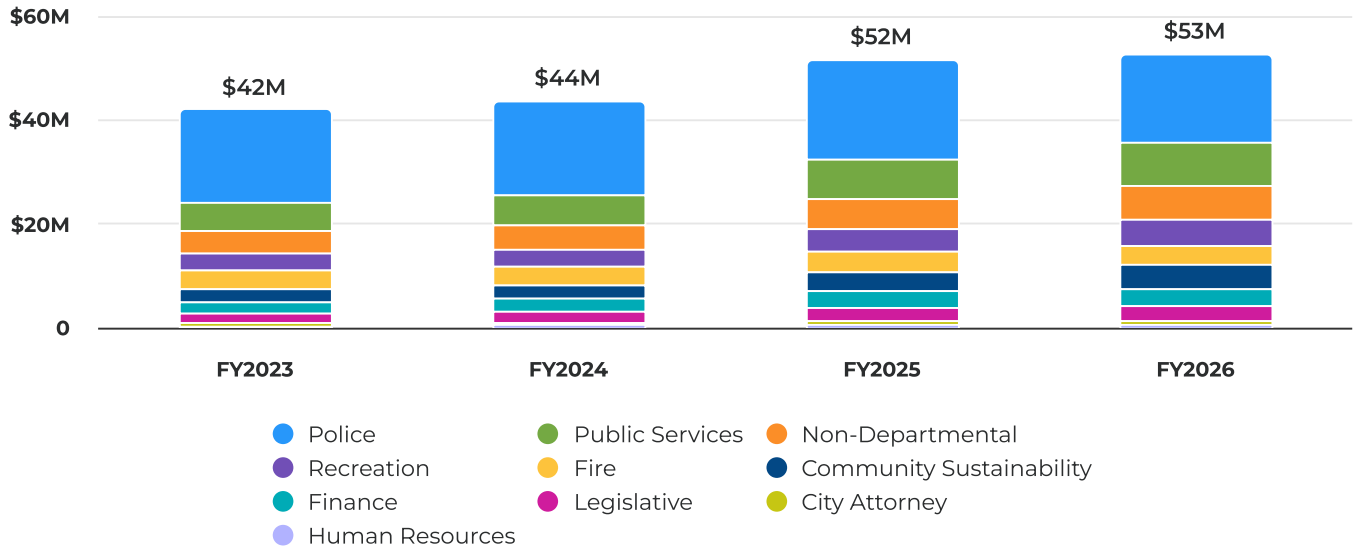


Expenditures Summary

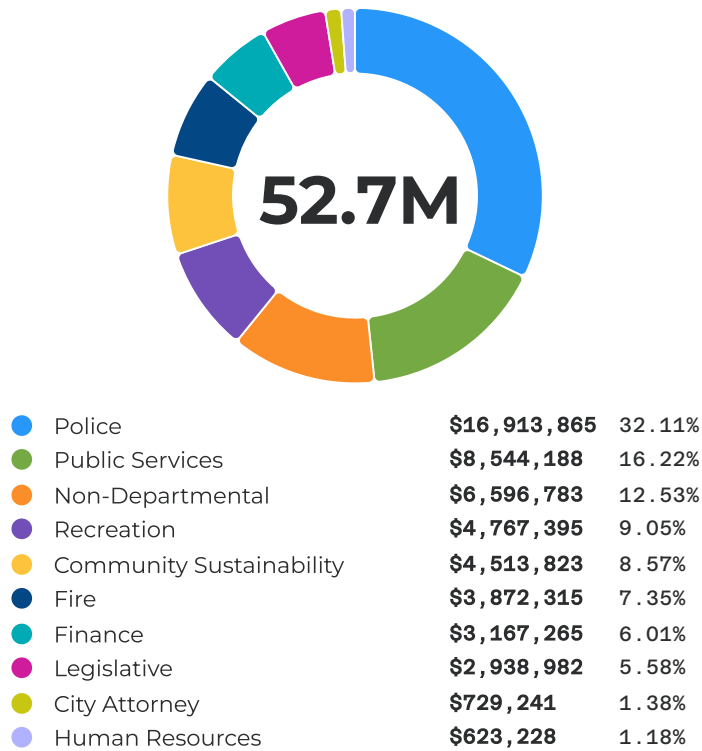
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$16,517,667	\$17,045,841	\$20,667,599	\$19,919,704	-\$747,895	-3.62%
Operating Expenditures	\$21,083,831	\$21,831,693	\$24,954,702	\$26,150,598	\$1,195,896	4.79%
Non-Departmental	\$4,345,041	\$4,810,926	\$5,918,604	\$6,596,783	\$678,179	11.46%
Total Expenditures	\$41,946,539	\$43,688,460	\$51,540,905	\$52,667,085	\$1,126,180	2.19%

Expenditures by Department

Historical Expenditures by Department



FY26 Expenditures by Department

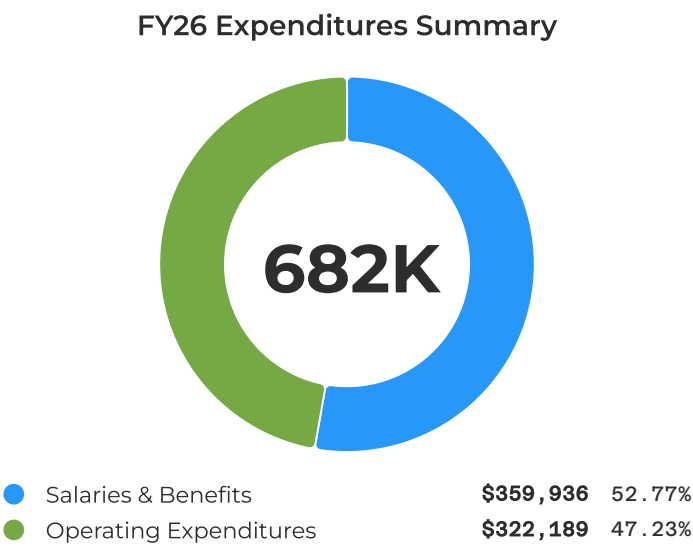
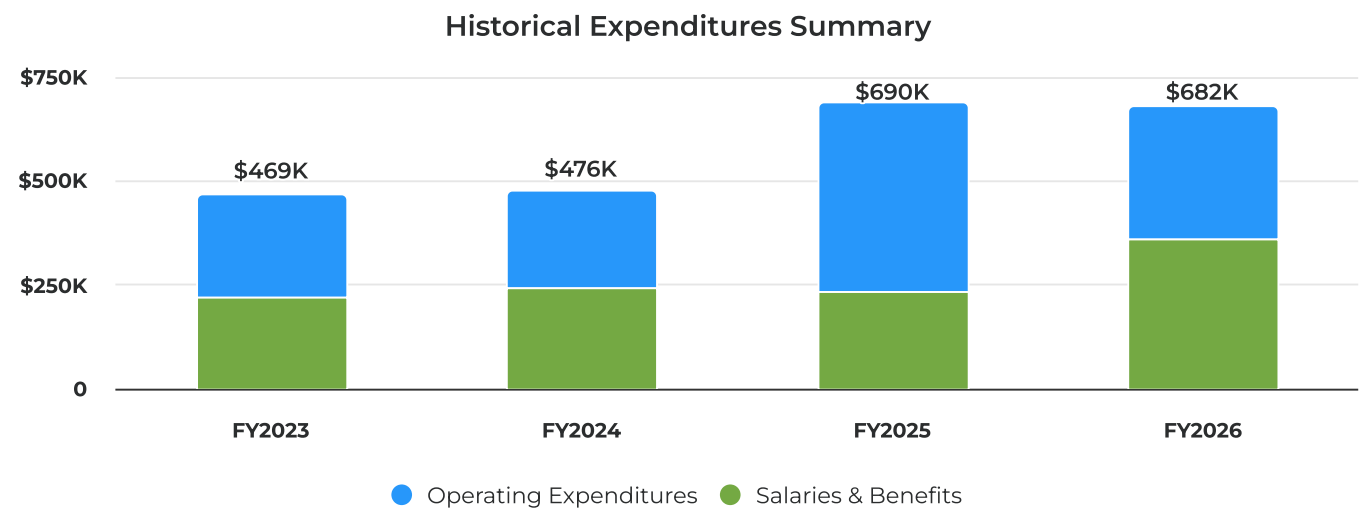


Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Legislative	\$1,932,619	\$2,083,607	\$2,737,520	\$2,938,982	\$201,462	7.36%
City Attorney	\$432,002	\$617,736	\$644,842	\$729,241	\$84,399	13.09%
Finance	\$2,047,795	\$2,445,600	\$3,030,478	\$3,167,265	\$136,787	4.51%
Human Resources	\$355,852	\$432,703	\$584,304	\$623,228	\$38,924	6.66%
Community Sustainability	\$2,527,488	\$2,523,643	\$3,662,364	\$4,513,823	\$851,459	23.25%
Police	\$18,040,921	\$18,323,940	\$19,038,325	\$16,913,865	-\$2,124,460	-11.16%
Fire	\$3,656,675	\$3,673,663	\$3,854,581	\$3,872,315	\$17,734	0.46%
Public Services	\$5,436,411	\$5,499,644	\$7,688,410	\$8,544,188	\$855,778	11.13%
Recreation	\$3,171,735	\$3,276,998	\$4,381,477	\$4,767,395	\$385,918	8.81%
Non-Departmental	\$4,345,041	\$4,810,926	\$5,918,604	\$6,596,783	\$678,179	11.46%
Total Expenditures	\$41,946,539	\$43,688,460	\$51,540,905	\$52,667,085	\$1,126,180	2.19%



Expenditures Summary



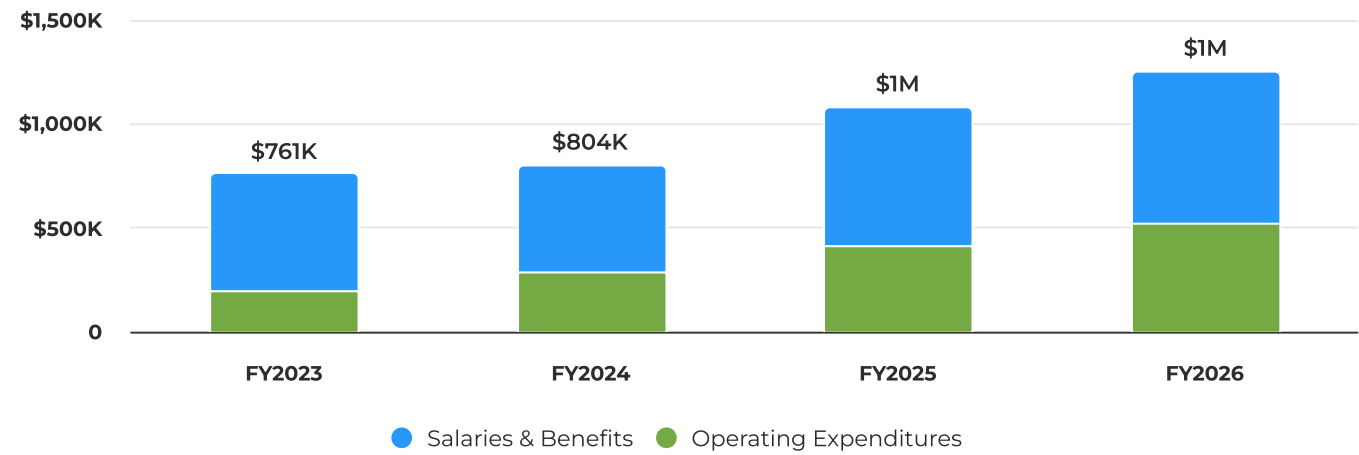
Expenditures Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits						
Salaries & Wages / Regular	\$127,851	\$132,404	\$127,500	\$201,500	\$74,000	58.04%
Special Pay / Other Pays	\$32,486	\$32,631	\$31,200	\$32,100	\$900	2.88%
Legislative / FICA Taxes	\$11,663	\$11,470	\$12,049	\$17,710	\$5,661	46.98%
Retirement Contributions / Defined Benefit Plan	-	-	-	\$16,413	-	-
Retirement Contributions / 401-a Plan	\$8,337	\$13,240	\$12,750	\$12,750	-	0.00%
Legislative / Life & Health Insurance	\$36,766	\$50,595	\$50,989	\$78,588	\$27,599	54.13%
Workers' Compensation / Workers' Comp Regular	\$256	\$499	\$381	\$875	\$494	129.66%
Total Salaries & Benefits	\$217,359	\$240,839	\$234,869	\$359,936	\$125,067	53.25%

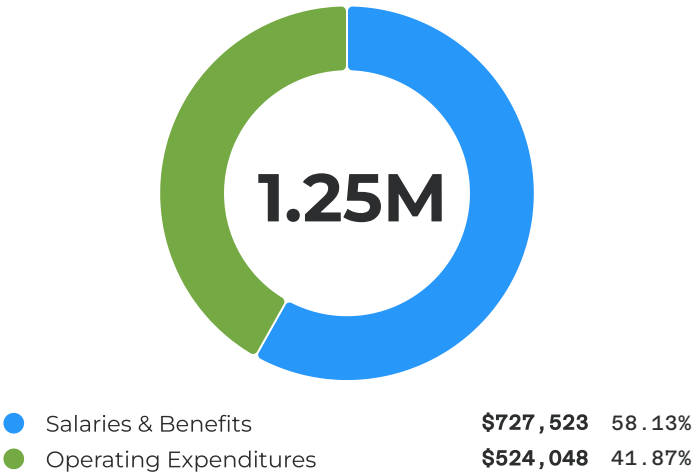
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Operating Expenditures						
Professional Services / Internal IT Support	\$99,890	\$101,827	\$114,054	\$114,472	\$418	0.37%
Professional Services / Profess Service Other	\$264	-\$150	\$1,000	\$1,000	-	0.00%
Contractual Services / Other Contractual Service	\$59,400	\$38,880	\$200,000	\$50,000	-\$150,000	-75.00%
Travel & Training / Training/Registration	\$2,415	\$5,153	\$5,000	\$6,500	\$1,500	30.00%
Travel & Training / Lodging/Transportation	\$16,646	\$6,839	\$27,500	\$30,000	\$2,500	9.09%
Communication/Freight Srv / Postage & Freight	-	-	\$200	\$200	-	0.00%
Utility Services / Water	\$471	\$682	\$800	\$1,770	\$970	121.25%
Utility Services / Sewer	\$557	\$780	\$650	\$1,661	\$1,011	155.54%
Utility Services / Electricity	\$3,999	\$3,559	\$4,000	\$4,320	\$320	8.00%
Utility Services / Refuse/Waste Disposal	\$259	\$269	\$350	\$378	\$28	8.00%
Insurance / Property/Liability	\$28,750	\$38,813	\$52,398	\$57,638	\$5,240	10.00%
Legislative / Printing & Binding	\$322	\$260	\$1,000	\$1,000	-	0.00%
Legislative / Promotional Activities	\$2,368	\$2,225	\$3,000	\$3,000	-	0.00%
Other Curr Charges/Oblig / Advertising	\$785	-	\$3,000	\$1,500	-\$1,500	-50.00%
Other Curr Charges/Oblig / Other	\$552	\$859	\$5,000	\$5,000	-	0.00%
Office Supplies / Office Supplies	\$1,019	\$665	\$900	\$2,500	\$1,600	177.78%
Operating Supplies / Small Tools & Equipment	\$197	\$1,425	\$250	\$250	-	0.00%
Operating Supplies / Uniforms	\$290	\$105	\$500	\$1,500	\$1,000	200.00%
Legislative / Books, Publ, Subsc & Memb	\$33,590	\$32,911	\$35,220	\$39,500	\$4,280	12.15%
Total Operating Expenditures	\$251,774	\$235,102	\$454,822	\$322,189	-\$132,633	-29.16%
Total Expenditures	\$469,133	\$475,941	\$689,691	\$682,125	-\$7,566	-1.10%

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary



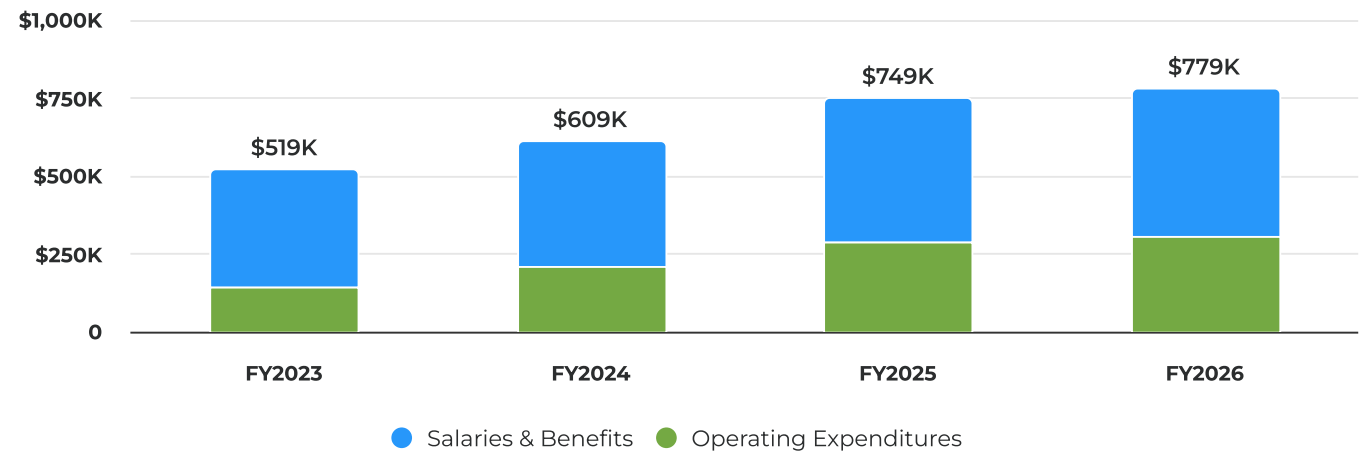
Expenditures Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits						
Salaries & Wages / Regular	\$402,004	\$396,429	\$468,032	\$506,716	\$38,684	8.27%
Other Salaries / Part Time	-	-	\$48,489	\$50,913	\$2,424	5.00%
Overtime / Standard Overtime	\$3,882	\$2,455	-	\$3,000	\$3,000	-
Special Pay / Longevity	-	\$900	-	\$1,500	-	-
Special Pay / Other Pays	\$10,879	\$7,729	\$13,800	\$13,800	-	0.00%
Executive / FICA Taxes	\$26,249	\$27,403	\$35,812	\$39,829	\$4,017	11.22%
Retirement Contributions / Defined Benefit Plan	\$76,165	\$23,367	\$17,079	\$17,372	\$293	1.72%
Retirement Contributions / 401-a Plan	\$11,092	\$19,536	\$39,971	\$41,970	\$1,999	5.00%

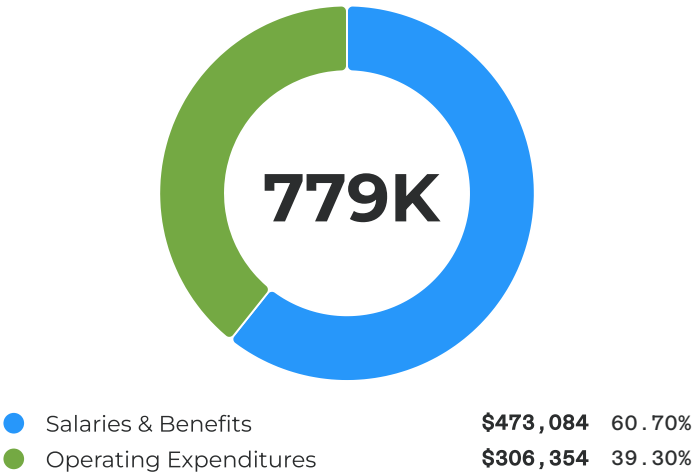
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Executive / Life & Health Insurance	\$38,298	\$33,211	\$44,595	\$46,929	\$2,334	5.23%
Workers' Compensation / Workers' Comp Regular	\$667	\$3,723	\$1,663	\$5,494	\$3,831	230.37%
Total Salaries & Benefits	\$569,236	\$514,753	\$669,441	\$727,523	\$58,082	8.68%
Operating Expenditures						
Professional Services / Internal IT Support	\$71,643	\$77,904	\$93,323	\$92,427	-\$896	-0.96%
Contractual Service / Other Contractual Service	\$63,982	\$147,880	\$215,000	\$321,290	\$106,290	49.44%
Travel & Training / Training/Registration	\$1,840	\$1,250	\$6,600	\$6,600	-	0.00%
Travel & Training / Lodging/Transportation	\$2,959	\$2,055	\$4,000	\$4,000	-	0.00%
Communication/Freight Srv / Postage & Freight	-	-	\$100	\$200	\$100	100.00%
Utility Services / Water	\$491	\$711	\$750	\$1,846	\$1,096	146.13%
Utility Services / Sewer	\$581	\$814	\$800	\$1,731	\$931	116.37%
Utility Services / Electricity	\$4,168	\$3,710	\$3,980	\$4,298	\$318	7.99%
Utility Services / Refuse/Waste Disposal	\$270	\$281	\$350	\$378	\$28	8.00%
Rental & Leases / Operating/Capital Leasing	\$2,240	\$3,360	\$3,361	\$3,365	\$4	0.12%
Insurance / Property/Liability	\$29,277	\$39,524	\$53,357	\$58,693	\$5,336	10.00%
Repair/Maint Services / Equipment-General	-	-	\$400	\$400	-	0.00%
Executive / Printing & Binding	\$1,073	\$1,461	\$4,875	\$4,875	-	0.00%
Executive / Promotional Activities	\$84	\$1,675	\$7,000	\$3,000	-\$4,000	-57.14%
Other Curr Charges/Oblig / Advertising	\$300	-	\$2,495	\$2,495	-	0.00%
Other Curr Charges/Oblig / Other	\$1,873	\$98	\$6,700	\$6,700	-	0.00%
Office Supplies / Office Supplies	\$2,629	\$2,689	\$3,500	\$3,500	-	0.00%
Office Supplies / Office Furniture	-	\$7	-	-	-	-
Operating Supplies / Small Tools & Equipment	-	\$1,425	-	-	-	-
Executive / Books, Publ, Subsc & Memb	\$5,975	\$1,887	\$7,750	\$7,750	-	0.00%
Replacement & Renewal / Equipment-Technology	\$2,208	-	\$500	\$500	-	0.00%
Machinery & Equipment / City Manager	-	\$2,220	-	-	-	-
Total Operating Expenditures	\$191,593	\$288,951	\$414,841	\$524,048	\$109,207	26.33%
Total Expenditures	\$760,829	\$803,704	\$1,084,282	\$1,251,571	\$167,289	15.43%

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary



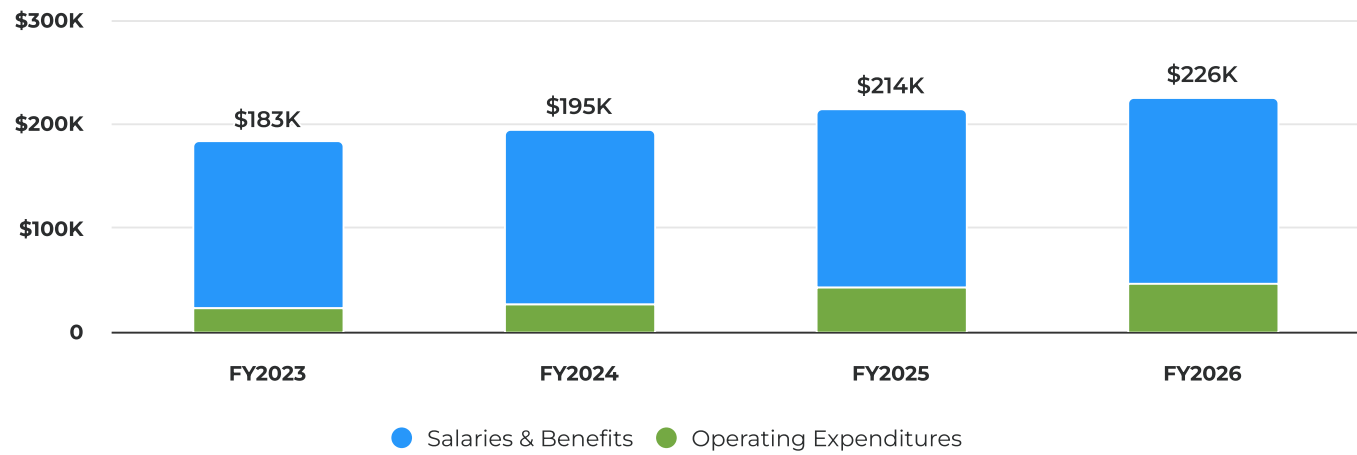
Expenditures Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits						
Salaries & Wages / Regular	\$264,602	\$273,003	\$339,154	\$348,745	\$9,591	2.83%
Other Salaries / Part Time	\$17,080	\$10,194	-	-	-	-
Overtime / Standard Overtime	\$3,111	\$359	-	\$1,500	-	-
Special Pay / Longevity	\$1,400	\$1,500	\$1,725	\$2,700	\$975	56.52%
Special Pay / Other Pays	\$12,076	\$11,587	\$10,800	\$10,800	-	0.00%
Legislative / FICA Taxes	\$22,161	\$22,503	\$26,469	\$27,689	\$1,220	4.61%
Retirement Contributions / Defined Benefit Plan	\$10,657	\$46,113	\$33,569	\$26,039	-\$7,530	-22.43%
Retirement Contributions / 401-a Plan	\$4,067	\$7,497	\$20,488	\$22,588	\$2,100	10.25%

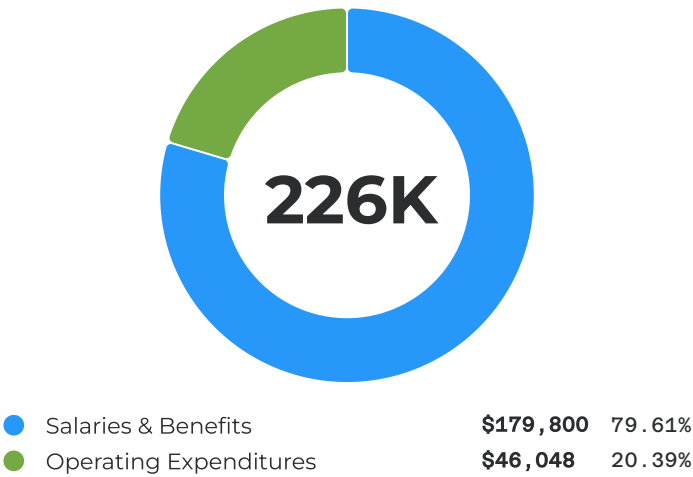
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Legislative / Life & Health Insurance	\$42,979	\$28,674	\$30,512	\$32,245	\$1,733	5.68%
Workers' Compensation / Workers' Comp Regular	\$437	\$428	\$741	\$778	\$37	4.99%
Total Salaries & Benefits	\$378,570	\$401,858	\$463,458	\$473,084	\$9,626	2.08%
Operating Expenditures						
Professional Services / Internal IT Support	\$63,747	\$63,163	\$79,876	\$97,184	\$17,308	21.67%
Professional Services / Profess Service Other	\$6,586	\$5,997	\$12,000	\$20,000	\$8,000	66.67%
Contractual Services / Other Contractual Service	-	-	\$800	-	-\$800	-100.00%
Contractual Services / Pollworkers	-	\$13,985	\$30,000	\$30,000	-	0.00%
Travel & Training / Training/Registration	\$1,479	\$900	\$2,500	\$2,500	-	0.00%
Travel & Training / Lodging/Transportation	\$1,857	\$889	\$3,500	\$3,500	-	0.00%
Communication/Freight Srv / Postage & Freight	-	\$22	\$50	\$50	-	0.00%
Utility Services / Water	\$528	\$765	\$700	\$1,985	\$1,285	183.57%
Utility Services / Sewer	\$625	\$874	\$900	\$1,862	\$962	106.89%
Utility Services / Electricity	\$4,483	\$3,990	\$4,500	\$4,860	\$360	8.00%
Utility Services / Refuse/Waste Disposal	\$291	\$301	\$250	\$396	\$146	58.40%
Rental & Leases / Operating/Capital Leasing	\$4,731	\$2,319	\$3,000	\$3,000	-	0.00%
Insurance / Property/Liability	\$18,439	\$24,893	\$33,606	\$36,967	\$3,361	10.00%
Legislative / Printing & Binding	\$2,018	\$425	\$2,000	\$1,500	-\$500	-25.00%
Legislative / Promotional Activities	\$3,870	\$1,164	\$4,000	\$4,000	-	0.00%
Other Curr Charges/Oblig / Advertising	\$1,383	\$8,664	\$13,000	\$3,000	-\$10,000	-76.92%
Other Curr Charges/Oblig / Elections	\$28,974	\$70,087	\$92,500	\$92,500	-	0.00%
Office Supplies / Office Supplies	\$1,096	\$1,595	\$1,200	\$1,500	\$300	25.00%
Operating Supplies / Small Tools & Equipment	\$122	\$6,484	\$500	\$500	-	0.00%
Legislative / Books, Publ, Subsc & Memb	\$668	\$474	\$970	\$1,050	\$80	8.25%
Total Operating Expenditures	\$140,897	\$206,991	\$285,852	\$306,354	\$20,502	7.17%
Total Expenditures	\$519,467	\$608,849	\$749,310	\$779,438	\$30,128	4.02%

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary



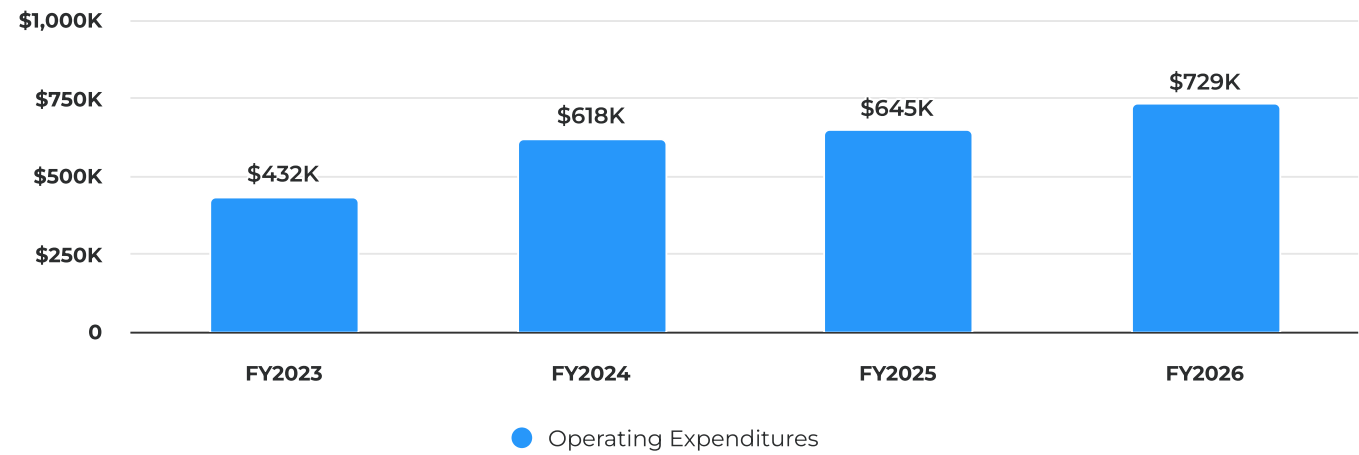
Expenditures Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits						
Salaries & Wages / Regular	\$121,469	\$129,440	\$131,020	\$137,571	\$6,551	5.00%
Special Pay / Other Pays	\$7,287	\$6,542	\$6,300	\$6,300	-	0.00%
Administrative / FICA Taxes	\$9,647	\$10,192	\$10,436	\$10,937	\$501	4.80%
Retirement Contributions / Defined Cont Plan	\$12,101	\$12,944	\$13,102	\$13,757	\$655	5.00%
Administrative / Life & Health Insurance	\$9,835	\$10,269	\$10,360	\$10,924	\$564	5.44%
Workers' Compensation / Workers' Comp Regular	\$205	\$197	\$296	\$311	\$15	5.07%
Total Salaries & Benefits	\$160,544	\$169,584	\$171,514	\$179,800	\$8,286	4.83%
Operating Expenditures						

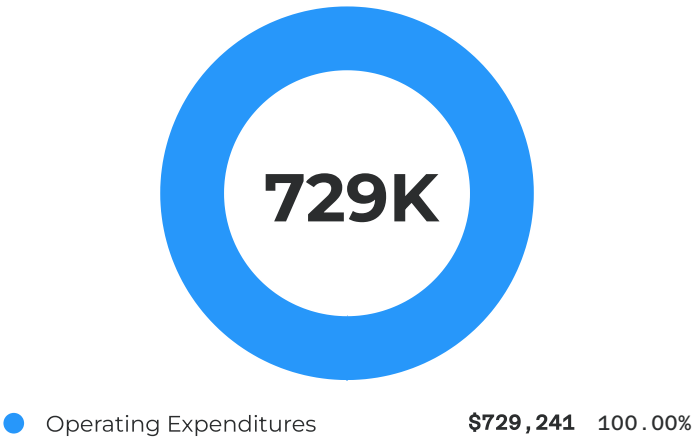
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Professional Services / Internal IT Support	\$7,651	\$7,685	\$9,264	\$9,183	-\$81	-0.87%
Professional Services / Other	-	-	\$5,000	\$5,000	-	0.00%
Union Dues / Training/Registration	\$1,639	\$1,419	\$3,000	\$3,700	\$700	23.33%
Union Dues / Lodging/Transportation	\$946	-	\$1,450	\$2,250	\$800	55.17%
Insurance / Property/Liability	\$11,555	\$15,599	\$21,059	\$23,165	\$2,106	10.00%
Administrative / Printing & Binding	\$250	\$186	\$500	\$500	-	0.00%
Other Curr Charges/Oblig / Oblig/Other	-	-	\$500	\$500	-	0.00%
Office Supplies / Office Supplies	-	\$230	\$1,300	\$1,100	-\$200	-15.38%
Administrative / Books, Publ, Subsc & Memb	\$605	\$410	\$650	\$650	-	0.00%
Total Operating Expenditures	\$22,646	\$25,529	\$42,723	\$46,048	\$3,325	7.78%
Total Expenditures	\$183,190	\$195,113	\$214,237	\$225,848	\$11,611	5.42%

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary



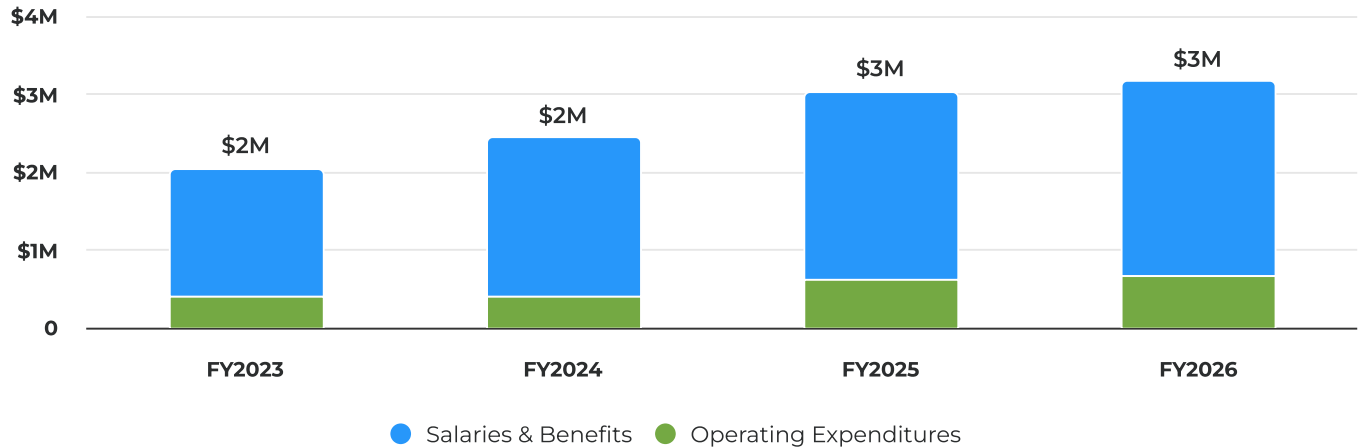
Expenditures Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Operating Expenditures						
Professional Services / Legal	\$383,921	\$559,817	\$588,000	\$668,000	\$80,000	13.61%
Professional Services / Internal IT Support	\$12,383	\$12,881	\$14,964	\$15,214	\$250	1.67%
Utility Services / Water	\$281	\$407	\$1,700	\$1,836	\$136	8.00%
Utility Services / Sewer	\$332	\$465	\$1,200	\$1,296	\$96	8.00%
Utility Services / Electricity	\$2,385	\$2,123	\$2,100	\$2,333	\$233	11.10%
Utility Services / Refuse/Waste Disposal	\$155	\$160	\$200	\$216	\$16	8.00%
Insurance / Property/Liability	\$20,125	\$27,169	\$36,678	\$40,346	\$3,668	10.00%
Other Curr Charges/Oblig / Court Reporting Services	\$12,420	\$14,714	-	-	-	-

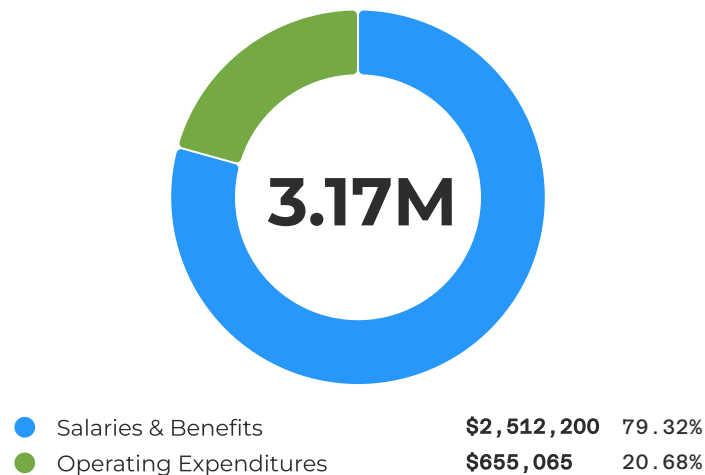
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Total Operating Expenditures	\$432,002	\$617,736	\$644,842	\$729,241	\$84,399	13.09%
Total Expenditures	\$432,002	\$617,736	\$644,842	\$729,241	\$84,399	13.09%

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary



Expenditures Summary

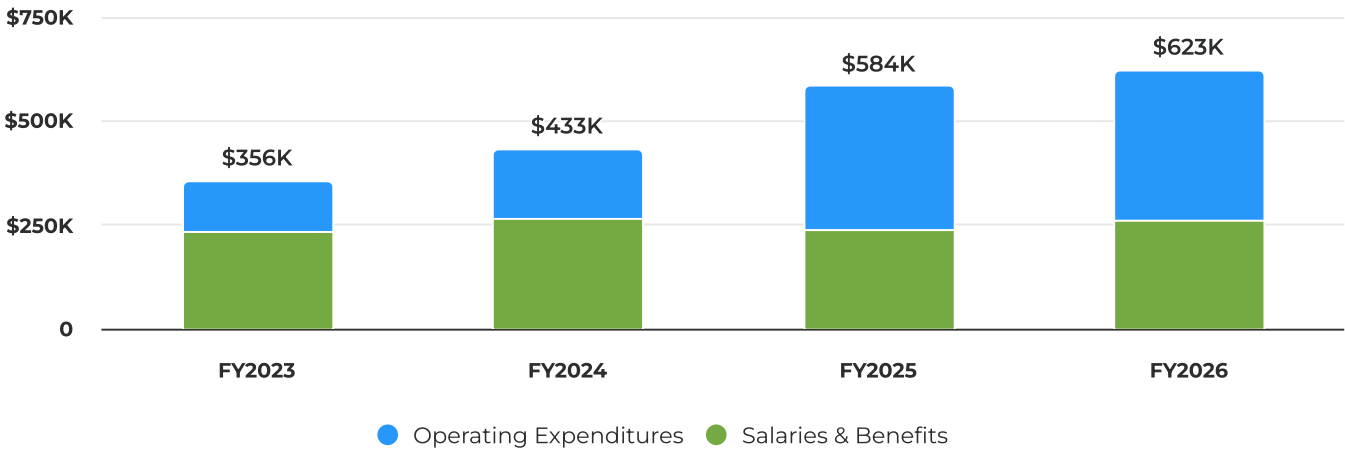
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits						
Salaries & Wages / Regular	\$1,085,109	\$1,402,311	\$1,612,709	\$1,700,122	\$87,413	5.42%
Other Salaries / Part Time	\$39,192	\$52,142	\$46,644	\$46,644	-	0.00%
Overtime / Standard Overtime	\$6,729	\$2,440	\$5,000	\$10,000	\$5,000	100.00%
Special Pay / Longevity	\$600	\$1,425	\$2,400	\$4,800	\$2,400	100.00%
Special Pay / Other Pays	\$12,595	\$15,888	\$15,300	\$15,300	-	0.00%
Administrative / FICA Taxes	\$85,655	\$110,386	\$128,470	\$135,724	\$7,254	5.65%
Retirement Contributions / Defined Benefit Plan	\$239,611	\$226,547	\$300,381	\$274,078	-\$26,303	-8.76%
Retirement Contributions / Defined Cont Plan	\$27,535	\$40,661	\$41,118	\$45,822	\$4,704	11.44%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Administrative / Life & Health Insurance	\$157,595	\$200,457	\$249,871	\$277,150	\$27,279	10.92%
Workers' Compensation / Workers' Comp Regular	\$1,748	\$2,131	\$2,438	\$2,560	\$122	5.00%
Total Salaries & Benefits	\$1,656,369	\$2,054,388	\$2,404,331	\$2,512,200	\$107,869	4.49%
Operating Expenditures						
Professional Services / Internal IT Support	\$148,226	\$169,885	\$209,312	\$220,736	\$11,424	5.46%
Administrative / Accounting & Auditing	\$58,435	\$51,464	\$76,100	\$150,000	\$73,900	97.11%
Contractual Services / Other Contractual Service	\$57,276	\$24,115	\$48,210	\$52,050	\$3,840	7.97%
Union Dues / Training/Registration	\$4,929	\$8,986	\$19,400	\$22,805	\$3,405	17.55%
Union Dues / Lodging/Transportation	\$2,216	\$5,933	\$5,000	\$6,000	\$1,000	20.00%
Union Dues / PEU	-	\$1,000	-	\$1,000	-	-
Union Dues / PMSA	-	-	-	\$1,000	-	-
Communication/Freight Srv / Postage & Freight	\$3,778	\$9,345	\$6,000	\$7,500	\$1,500	25.00%
Utility Services / Water	\$1,622	\$2,351	\$6,000	\$6,480	\$480	8.00%
Utility Services / Sewer	\$1,920	\$2,689	\$3,500	\$5,723	\$2,223	63.51%
Utility Services / Electricity	\$13,779	\$12,265	\$12,350	\$13,476	\$1,126	9.12%
Utility Services / Refuse/Waste Disposal	\$894	\$927	\$560	\$1,219	\$659	117.68%
Rental & Leases / Operating/Capital Leasing	\$7,165	\$7,111	\$6,700	\$6,700	-	0.00%
Insurance / Property/Liability	\$36,851	\$49,749	\$67,161	\$73,877	\$6,716	10.00%
Repair/Maint Services / Equipment-General	\$1,350	\$2,225	\$1,350	\$1,350	-	0.00%
Administrative / Printing & Binding	\$11,417	\$5,408	\$6,500	\$13,000	\$6,500	100.00%
Other Curr Charges/Oblig / Advertising	\$16,079	\$16,574	\$24,000	\$30,000	\$6,000	25.00%
Office Supplies / Office Supplies	\$8,965	\$9,413	\$14,000	\$14,000	-	0.00%
Operating Supplies / Gas, Lubricants & Oil	-	\$41	-	-	-	-
Operating Supplies / Computer Software	\$8,800	\$3,347	\$7,274	\$7,274	-	0.00%
Administrative / Books, Publ, Subsc & Memb	\$1,765	\$2,595	\$1,730	\$4,410	\$2,680	154.91%
Replacement & Renewal / Equipment-Technology	\$5,959	-	-	\$6,465	-	-
Machinery & Equipment / Equipment	-	\$5,789	\$111,000	\$10,000	-\$101,000	-90.99%
Total Operating Expenditures	\$391,426	\$391,212	\$626,147	\$655,065	\$28,918	4.62%
Total Expenditures	\$2,047,795	\$2,445,600	\$3,030,478	\$3,167,265	\$136,787	4.51%

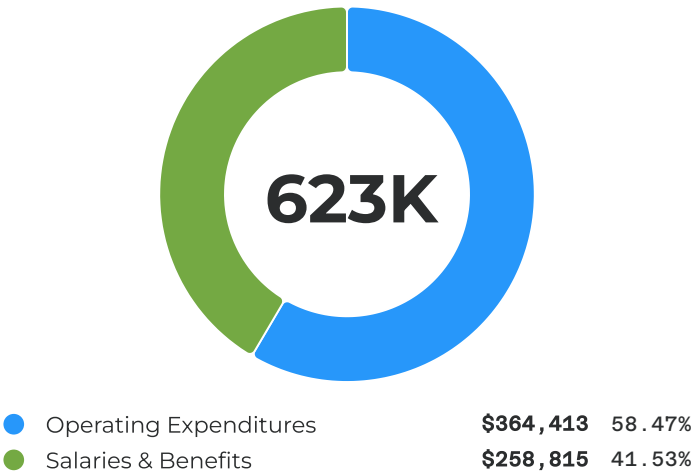
Human Resources

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary



Expenditures Summary

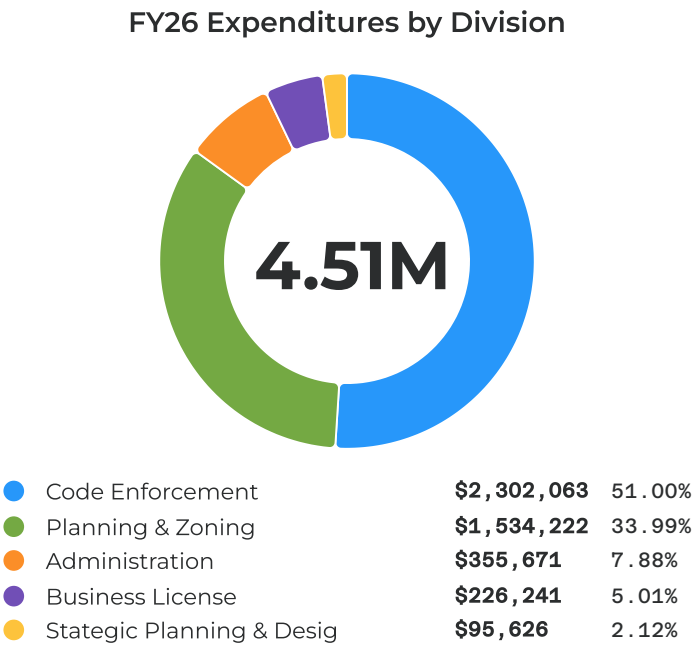
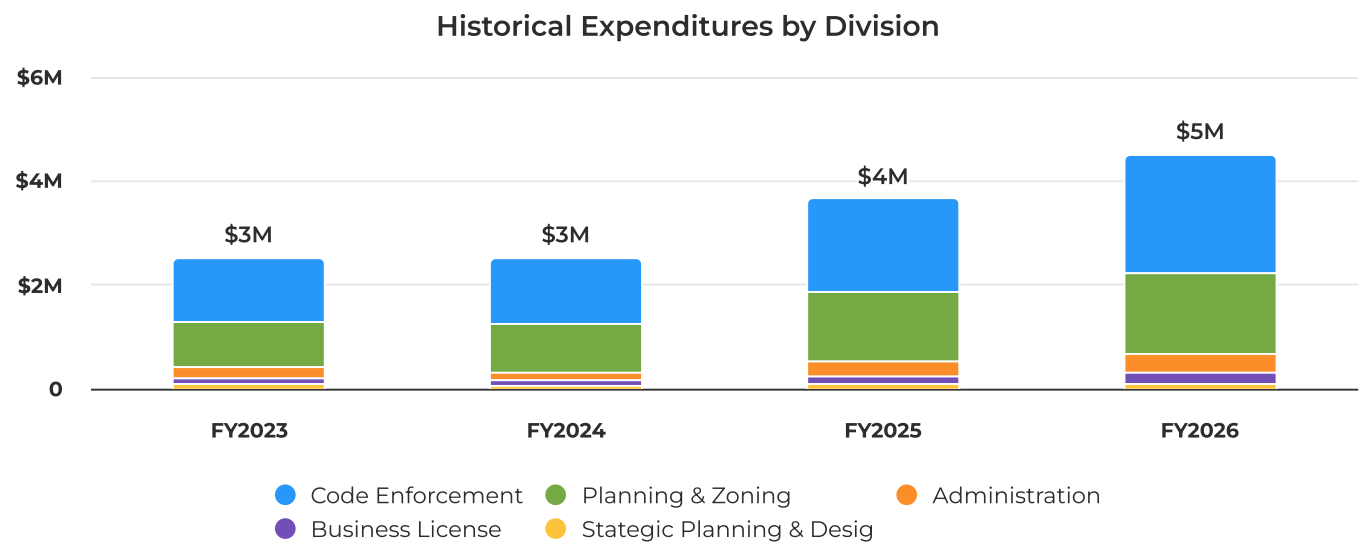
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits						
Salaries & Wages / Regular	\$168,876	\$185,702	\$149,835	\$176,730	\$26,895	17.95%
Other Salaries / Part Time	-	-	\$23,299	\$6,698	-\$16,601	-71.25%
Overtime / Standard Overtime	\$1,364	\$1,522	-	\$3,000	\$3,000	-
Special Pay / Longevity	\$303	\$656	\$450	\$875	\$425	94.44%
Special Pay / Other Pays	\$303	\$95	\$2,475	\$2,475	-	0.00%
Administrative / FICA Taxes	\$12,762	\$14,020	\$13,451	\$14,501	\$1,050	7.81%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Retirement Contributions / Defined Benefit Plan	\$21,516	\$29,521	\$21,915	\$24,798	\$2,883	13.16%
Retirement Contributions / Defined Cont Plan	\$3,085	\$5,549	\$6,217	\$7,006	\$789	12.69%
Administrative / Life & Health Insurance	\$23,497	\$25,696	\$18,646	\$22,297	\$3,651	19.58%
Workers' Compensation / Workers' Comp Regular	\$250	\$271	\$414	\$435	\$21	5.07%
Total Salaries & Benefits	\$231,956	\$263,032	\$236,702	\$258,815	\$22,113	9.34%
Operating Expenditures						
Administrative / Recruiting Expense	-	-	\$33,500	\$33,500	-	0.00%
Professional Services / Medical	-	-	\$10,000	\$10,000	-	0.00%
Professional Services / Internal IT Support	\$69,778	\$51,154	\$70,749	\$71,346	\$597	0.84%
Contractual Services / Employee Training	\$9,244	\$22,845	\$68,500	\$68,500	-	0.00%
Contractual Services / Other Contractual Service	\$7,780	\$51,805	\$40,500	\$52,500	\$12,000	29.63%
Union Dues / Training/Registration	\$3,104	\$7,607	\$20,000	\$20,000	-	0.00%
Union Dues / Lodging/Transportation	\$1,725	\$3,893	\$10,000	\$10,000	-	0.00%
Communication/Freight Srv / Postage & Freight	\$629	-\$63	\$1,700	\$1,700	-	0.00%
Utility Services / Water	\$1,720	\$560	\$1,500	\$1,620	\$120	8.00%
Utility Services / Sewer	\$457	\$641	\$450	\$1,364	\$914	203.11%
Utility Services / Electricity	\$3,284	\$2,924	\$2,500	\$3,212	\$712	28.48%
Utility Services / Refuse/Waste Disposal	\$213	\$221	\$180	\$291	\$111	61.67%
Rental & Leases / Operating/Capital Leasing	-	\$3,046	\$9,600	\$9,600	-	0.00%
Insurance / Property/Liability	\$10,465	\$14,128	\$19,073	\$20,980	\$1,907	10.00%
Repair/Maint Services / Equipment-General	-	-	\$700	\$700	-	0.00%
Administrative / Printing & Binding	\$1,068	\$740	\$1,500	\$1,500	-	0.00%
Administrative / Promotional Activities	\$1,102	\$4,221	\$5,000	\$5,000	-	0.00%
Other Curr Charges/Oblig / Oblig/Other	\$9,851	\$1,279	\$46,000	\$46,000	-	0.00%
Office Supplies / Office Supplies	\$3,258	\$2,949	\$4,500	\$4,950	\$450	10.00%
Operating Supplies / Gas, Lubricants & Oil	-	-	\$150	\$150	-	0.00%
Operating Supplies / Small Tools & Equipment	-	-	\$500	\$500	-	0.00%
Administrative / Books, Publ, Subsc & Memb	\$218	\$1,721	\$1,000	\$1,000	-	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Total Operating Expenditures	\$123,896	\$169,671	\$347,602	\$364,413	\$16,811	4.84%
Total Expenditures	\$355,852	\$432,703	\$584,304	\$623,228	\$38,924	6.66%

Community Sustainability

Expenditures by Division



Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Administration						
Salaries & Benefits						
Salaries & Wages / Regular	\$96,307	\$72,357	\$81,404	\$110,781	\$29,377	36.09%
Overtime / Standard Overtime	-	-	-	\$100	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Special Pay / Longevity	-	\$195	\$304	\$1,250	\$946	311.18%
Special Pay / Other Pays	\$692	\$74	\$1,935	\$1,260	-\$675	-34.88%
Community Development / FICA Taxes	\$6,876	\$5,246	\$6,375	\$8,661	\$2,286	35.86%
Retirement Contributions / Defined Benefit Plan	\$3,684	\$7,008	\$6,647	\$14,748	\$8,101	121.87%
Retirement Contributions / 401-a Plan	\$7,341	\$3,799	\$5,482	\$4,413	-\$1,069	-19.50%
Community Development / Life & Health Insurance	\$16,720	\$5,820	\$6,134	\$22,601	\$16,467	268.45%
Workers' Compensation / Workers' Comp Regular	\$154	\$336	\$319	\$478	\$159	49.84%
Total Salaries & Benefits	\$131,774	\$94,835	\$108,600	\$164,292	\$55,692	51.28%
Operating Expenditures						
Professional Services / Internal IT Support	\$37,899	\$37,538	\$45,297	\$45,606	\$309	0.68%
Professional Services / Profess Services Other	-	\$4,744	\$108,000	\$75,000	-\$33,000	-30.56%
Union Dues / Training/Registration	\$158	\$605	\$1,000	\$2,500	\$1,500	150.00%
Union Dues / Lodging/Transportation	-	-	\$500	\$1,500	\$1,000	200.00%
Union Dues / PEU	-	-	\$400	-	-\$400	-100.00%
Communication/Freight Srv / Postage & Freight	-	-	\$250	\$250	-	0.00%
Rental & Leases / Operating/Capital Leasing	\$198	-	\$275	\$275	-	0.00%
Insurance / Property/Liability	\$5,684	\$7,673	\$10,359	\$11,395	\$1,036	10.00%
Repair/Maint Services / Buildings	-	-	\$15,000	\$15,000	-	0.00%
Repair/Maint Services / Equipment-Garage	\$8,167	-	\$6,480	\$7,703	\$1,223	18.87%
Community Development / Printing & Binding	\$987	\$2,468	\$3,000	\$3,000	-	0.00%
Other Curr Charges/Oblig / Advertising	-	-	\$250	\$250	-	0.00%
Other Curr Charges/Oblig / Other	-	-	\$100	\$100	-	0.00%
Office Supplies / Office Supplies	\$1,047	\$270	\$500	\$500	-	0.00%
Operating Supplies / Gas, Lubricants & Oil	\$132	-	\$450	\$450	-	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Operating Supplies / Small Tools & Equipment	-	\$164	\$200	\$200	-	0.00%
Operating Supplies / Other	-	\$453	\$150	\$150	-	0.00%
Community Development / Books, Publ, Subsc & Memb	\$1,011	\$200	\$500	\$2,500	\$2,000	400.00%
Machinery & Equipment / Misc. Equipment	-	-	\$900	\$25,000	\$24,100	2,677.78%
Total Operating Expenditures	\$55,283	\$54,115	\$193,611	\$191,379	-\$2,232	-1.15%
Total Administration	\$187,057	\$148,950	\$302,211	\$355,671	\$53,460	17.69%
Planning & Zoning						
Salaries & Benefits						
Salaries & Wages / Regular	\$489,517	\$534,263	\$721,033	\$863,503	\$142,470	19.76%
Other Salaries / Part Time	\$6,375	\$7,353	\$25,513	\$26,791	\$1,278	5.01%
Overtime / Standard Overtime	\$1,979	\$2,604	\$5,000	\$5,000	-	0.00%
Special Pay / Longevity	\$2,025	\$956	\$2,430	\$2,400	-\$30	-1.23%
Special Pay / Other Pays	-	\$113	\$2,925	\$4,500	\$1,575	53.85%
Community Development / FICA Taxes	\$37,891	\$41,100	\$57,858	\$68,949	\$11,091	19.17%
Retirement Contributions / Defined Benefit Plan	\$112,503	\$122,040	\$162,172	\$156,484	-\$5,688	-3.51%
Retirement Contributions / 401-a Plan	\$2,793	\$584	\$7,234	\$12,271	\$5,037	69.63%
Community Development / Life & Health Insurance	\$70,285	\$83,210	\$112,111	\$142,927	\$30,816	27.49%
Workers' Compensation / Workers' Comp Regular	\$7,944	\$7,579	\$11,882	\$12,476	\$594	5.00%
Total Salaries & Benefits	\$731,312	\$799,802	\$1,108,158	\$1,295,301	\$187,143	16.89%
Operating Expenditures						
Repair/Maint Services / Equipment-Garage	\$3,267	-	\$6,480	\$7,703	\$1,223	18.87%
Operating Supplies / Gas, Lubricants & Oil	\$147	\$293	-	-	-	-
Professional Services / Internal IT Support	\$78,617	\$82,579	\$99,893	\$127,654	\$27,761	27.79%
Professional Services / Profess Services Other	\$6,587	\$20,584	\$60,000	\$60,000	-	0.00%
Union Dues / Training/Registration	-\$108	\$1,270	\$1,500	\$3,000	\$1,500	100.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Union Dues / Lodging/Transportation	\$808	\$4	\$900	\$1,200	\$300	33.33%
Communication/Freight Srv / Postage & Freight	\$467	\$186	\$1,000	\$1,000	-	0.00%
Utility Services / Water	\$104	\$97	\$1,100	\$1,188	\$88	8.00%
Utility Services / Sewer	\$61	\$57	\$1,500	\$1,620	\$120	8.00%
Utility Services / Electricity	\$1,240	\$1,080	\$1,900	\$2,052	\$152	8.00%
Utility Services / Refuse/Waste Disposal	\$52	\$53	\$100	\$108	\$8	8.00%
Rental & Leases / Operating/Capital Leasing	\$100	\$1,000	\$1,200	\$1,200	-	0.00%
Insurance / Property/Liability	\$472	\$637	\$860	\$946	\$86	10.00%
Community Development / Printing & Binding	\$3,423	\$3,231	\$3,500	\$3,500	-	0.00%
Other Curr Charges/Oblig / Advertising	\$9,195	\$4,743	\$8,000	\$8,000	-	0.00%
Other Curr Charges/Oblig / Other	\$1,305	\$1,813	\$1,000	\$1,000	-	0.00%
Office Supplies / Office Supplies	\$1,917	\$1,229	\$1,800	\$1,800	-	0.00%
Operating Supplies / Small Tools & Equipment	-	\$67	\$150	\$150	-	0.00%
Community Development / Books, Publ, Subsc & Memb	\$2,740	\$934	\$1,200	\$1,800	\$600	50.00%
Community Development / Machinery & Equipment	\$33,000	-	-	-	-	-
Machinery & Equipment / Building Permit	-	\$6,304	-	-	-	-
Machinery & Equipment / Misc. Equipment	\$5,989	-	\$16,200	\$15,000	-\$1,200	-7.41%
Total Operating Expenditures	\$149,383	\$126,161	\$208,283	\$238,921	\$30,638	14.71%
Total Planning & Zoning	\$880,695	\$925,963	\$1,316,441	\$1,534,222	\$217,781	16.54%
Code Enforcement						
Salaries & Benefits						
Salaries & Wages / Regular	\$637,135	\$681,374	\$927,174	\$1,184,490	\$257,316	27.75%
Other Salaries / Part Time	-	-	\$29,422	\$30,893	\$1,471	5.00%
Overtime / Standard Overtime	\$1,911	\$2,350	\$5,000	\$10,000	\$5,000	100.00%
Special Pay / Longevity	\$3,241	\$3,881	\$3,094	\$6,550	\$3,456	111.70%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Special Pay / Other Pays	\$563	\$116	\$2,925	\$4,500	\$1,575	53.85%
Community Development / FICA Taxes	\$48,736	\$50,986	\$73,978	\$94,518	\$20,540	27.77%
Retirement Contributions / Defined Benefit Plan	\$164,166	\$126,365	\$212,179	\$230,366	\$18,187	8.57%
Retirement Contributions / 401-a Plan	\$2,672	\$7,348	\$7,846	\$13,973	\$6,127	78.09%
Community Development / Life & Health Insurance	\$125,280	\$119,397	\$183,535	\$334,499	\$150,964	82.25%
Workers' Compensation / Workers' Comp Regular	\$9,416	\$8,934	\$23,432	\$24,604	\$1,172	5.00%
Total Salaries & Benefits	\$993,120	\$1,000,751	\$1,468,585	\$1,934,393	\$465,808	31.72%
Operating Expenditures						
Replacement & Renewal / Equipment- Technology	\$456	-	-	-	-	-
Professional Services / Internal IT Support	\$144,547	\$151,336	\$182,124	\$195,752	\$13,628	7.48%
Professional Services / Profess Services Other	-	\$2,000	\$10,000	\$7,500	-\$2,500	-25.00%
Contractual Services / Other Contractual Service	\$865	\$1,825	\$20,000	\$7,500	-\$12,500	-62.50%
Union Dues / Training/Registration	\$1,522	\$4,992	\$1,500	\$7,000	\$5,500	366.67%
Union Dues / Lodging/Transportation	-	\$564	-	\$2,800	-	-
Communication/Freight Srv / Postage & Freight	\$14,150	\$12,241	\$15,000	\$20,000	\$5,000	33.33%
Utility Services / Water	\$80	\$75	\$80	\$99	\$19	23.75%
Utility Services / Sewer	\$47	\$44	\$45	\$59	\$14	31.11%
Utility Services / Electricity	\$959	\$835	\$900	\$972	\$72	8.00%
Utility Services / Refuse/Waste Disposal	\$40	\$41	\$75	\$81	\$6	8.00%
Rental & Leases / Operating/Capital Leasing	\$2,163	\$3,319	\$3,500	\$3,500	-	0.00%
Insurance / Property/Liability	\$5,778	\$7,800	\$10,530	\$11,583	\$1,053	10.00%
Repair/Maint Services / Equipment-Garage	\$58,800	\$67,620	\$71,283	\$84,724	\$13,441	18.86%
Repair/Maint Services / Heavy Equipment	\$735	\$2,728	-	-	-	-
Community Development / Printing	\$5,159	\$5,592	\$4,000	\$3,500	-\$500	-12.50%

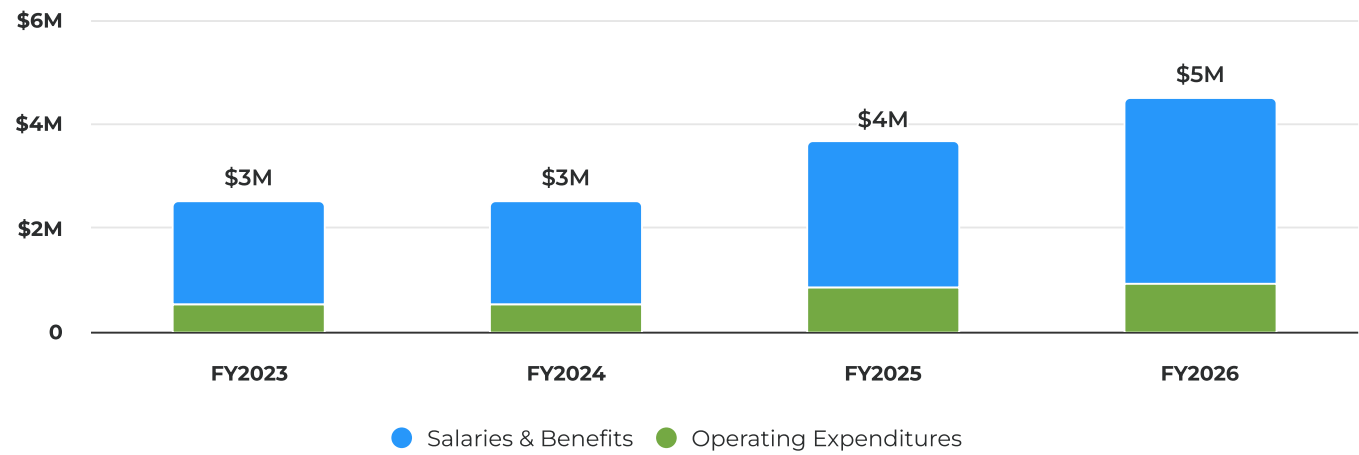
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
& Binding						
Other Curr Charges/Oblig / Advertising	\$266	\$206	\$500	\$500	-	0.00%
Other Curr Charges/Oblig / Other	-	-	\$500	\$500	-	0.00%
Office Supplies / Office Supplies	\$2,982	\$4,017	\$4,000	\$5,000	\$1,000	25.00%
Operating Supplies / Gas, Lubricants & Oil	\$6,627	\$6,558	\$10,000	\$10,000	-	0.00%
Operating Supplies / Small Tools & Equipment	-	\$90	\$500	\$500	-	0.00%
Operating Supplies / Uniforms	\$420	\$1,768	\$1,500	\$1,500	-	0.00%
Operating Supplies / Other	\$86	\$1,322	\$1,600	\$1,600	-	0.00%
Community Development / Books, Publ, Subsc & Memb	\$1,693	\$534	\$1,000	\$3,000	\$2,000	200.00%
Community Development / Machinery & Equipment	\$6,000	-	-	-	-	-
Total Operating Expenditures	\$253,375	\$275,507	\$338,637	\$367,670	\$29,033	8.57%
Total Code Enforcement	\$1,246,495	\$1,276,258	\$1,807,222	\$2,302,063	\$494,841	27.38%
Business License						
Salaries & Benefits						
Salaries & Wages / Regular	\$39,503	\$32,792	\$52,530	\$86,492	\$33,962	64.65%
Overtime / Standard Overtime	\$545	\$288	-	\$375	\$375	-
Special Pay / Longevity	\$619	\$975	\$694	\$760	\$66	9.51%
Community Development / FICA Taxes	\$2,704	\$2,297	\$4,072	\$6,703	\$2,631	64.61%
Retirement Contributions / Defined Benefit Plan	\$6,448	\$7,528	\$13,132	\$18,694	\$5,562	42.35%
Community Development / Life & Health Insurance	\$14,042	\$9,305	\$11,929	\$34,037	\$22,108	185.33%
Workers' Compensation / Workers' Comp Regular	\$66	\$49	\$66	\$69	\$3	4.55%
Total Salaries & Benefits	\$63,927	\$53,234	\$82,423	\$147,130	\$64,707	78.51%
Operating Expenditures						
Professional Services / Internal IT Support	\$38,490	\$40,250	\$47,395	\$62,461	\$15,066	31.79%
Union Dues / Training/Registration	-	\$423	\$500	\$1,000	\$500	100.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Union Dues / Lodging/Transportation	-	\$491	\$500	\$1,000	\$500	100.00%
Communication/Freight Srv / Postage & Freight	\$3,900	\$4,904	\$5,000	\$6,000	\$1,000	20.00%
Rental & Leases / Operating/Capital Leasing	\$298	\$831	\$1,000	\$850	-\$150	-15.00%
Community Development / Printing & Binding	\$5,615	\$5,150	\$6,000	\$6,500	\$500	8.33%
Office Supplies / Office Supplies	\$582	\$649	\$650	\$800	\$150	23.08%
Community Development / Books, Publ, Subsc & Memb	\$70	\$454	\$500	\$500	-	0.00%
Total Operating Expenditures	\$48,955	\$53,152	\$61,545	\$79,111	\$17,566	28.54%
Total Business License	\$112,882	\$106,386	\$143,968	\$226,241	\$82,273	57.15%
Stategic Planning & Desig						
Salaries & Benefits						
Salaries & Wages / Regular	\$61,718	\$30,132	\$30,022	\$33,099	\$3,077	10.25%
Special Pay / Longevity	\$450	\$146	\$158	\$225	\$67	42.41%
Special Pay / Other Pays	\$606	\$36	\$945	\$945	-	0.00%
Other Economic Environ / FICA Taxes	\$4,102	\$2,123	\$2,371	\$2,611	\$240	10.12%
Retirement Contributions / Defined Cont Plan	\$6,198	\$2,748	\$2,859	\$3,152	\$293	10.25%
Other Economic Environ / Life & Health Insurance	\$3,543	\$1,512	\$1,578	\$1,663	\$85	5.39%
Workers' Compensation / Workers' Comp Regular	\$103	\$44	\$205	\$215	\$10	4.88%
Total Salaries & Benefits	\$76,720	\$36,741	\$38,138	\$41,910	\$3,772	9.89%
Operating Expenditures						
Professional Services / Internal IT Support	\$7,432	\$8,336	\$9,534	\$9,636	\$102	1.07%
Professional Services / Other	\$9,272	-	\$15,000	\$15,000	-	0.00%
Contractual Services / Other Contractual Service	-	\$17,725	\$20,000	\$15,000	-\$5,000	-25.00%
Travel & Training / Training/Registration	\$1,181	-	\$1,000	\$3,730	\$2,730	273.00%
Travel & Training / Lodging/Transportation	-	-	\$1,000	\$1,000	-	0.00%

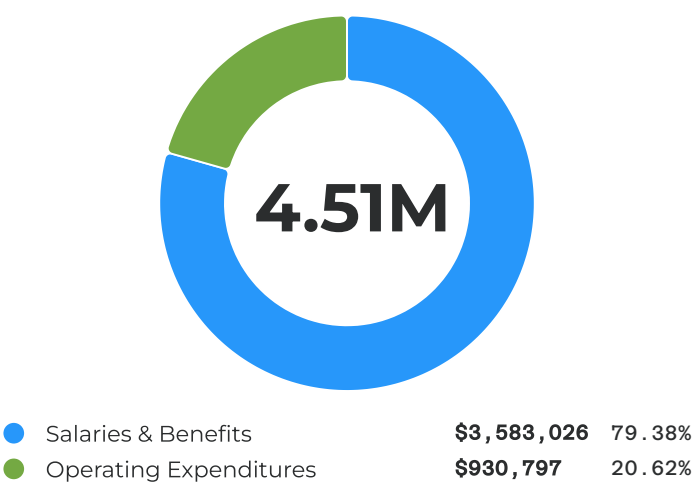
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Other Economic Environ / Printing & Binding	\$1,463	\$3,284	\$2,500	\$2,500	-	0.00%
Other Economic Environ / Promotional Activities	\$981	-	\$2,500	\$2,500	-	0.00%
Other Curr Charges/Oblig / Advertising	-	-	\$500	\$500	-	0.00%
Office Supplies / Office Supplies	\$141	-	\$200	\$200	-	0.00%
Operating Supplies / Other	-	-	\$150	\$150	-	0.00%
Other Economic Environ / Books, Publ, Subsc & Memb	\$3,169	-	\$1,000	\$2,500	\$1,500	150.00%
Machinery & Equipment / Misc. Equipment	-	-	\$1,000	\$1,000	-	0.00%
Total Operating Expenditures	\$23,639	\$29,345	\$54,384	\$53,716	-\$668	-1.23%
Total Statagic Planning & Desig	\$100,359	\$66,086	\$92,522	\$95,626	\$3,104	3.35%
Total Expenditures	\$2,527,488	\$2,523,643	\$3,662,364	\$4,513,823	\$851,459	23.25%

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary

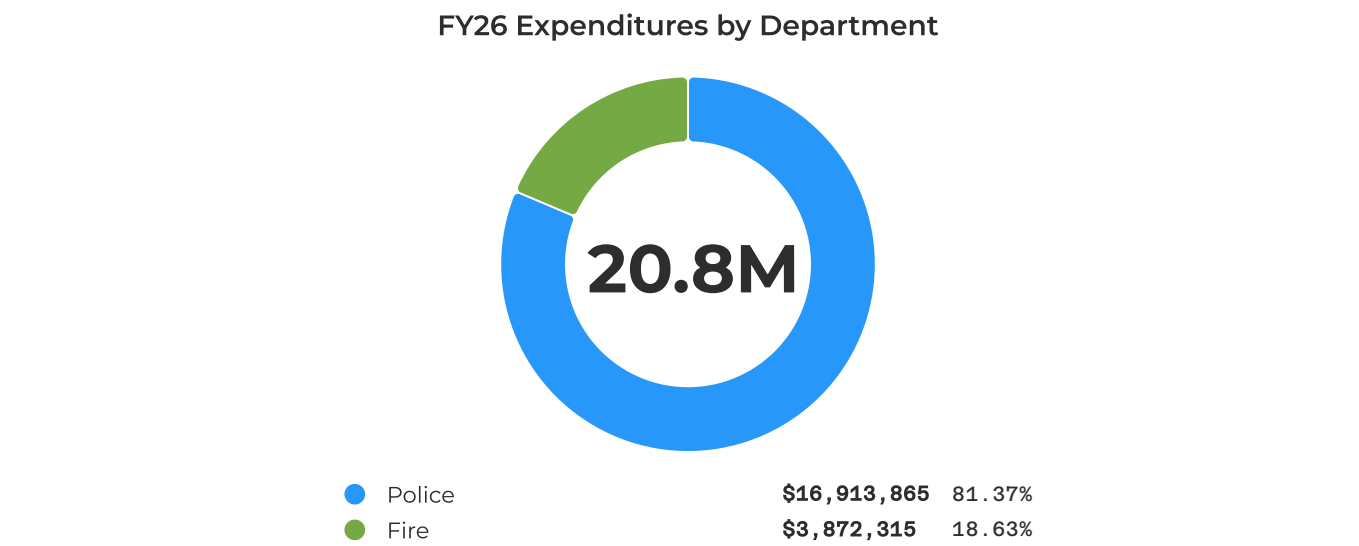
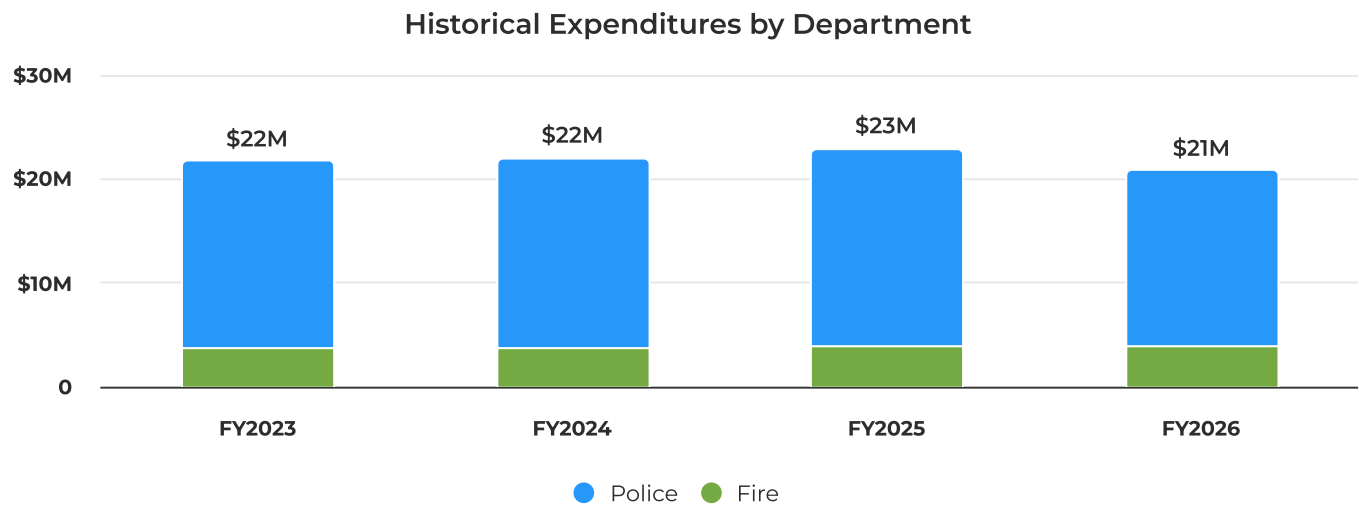


Expenditures Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$1,996,853	\$1,985,363	\$2,805,904	\$3,583,026	\$777,122	27.70%
Operating Expenditures	\$530,635	\$538,280	\$856,460	\$930,797	\$74,337	8.68%
Total Expenditures	\$2,527,488	\$2,523,643	\$3,662,364	\$4,513,823	\$851,459	23.25%

Police and Fire

Expenditures by Department



Expenditures by Department

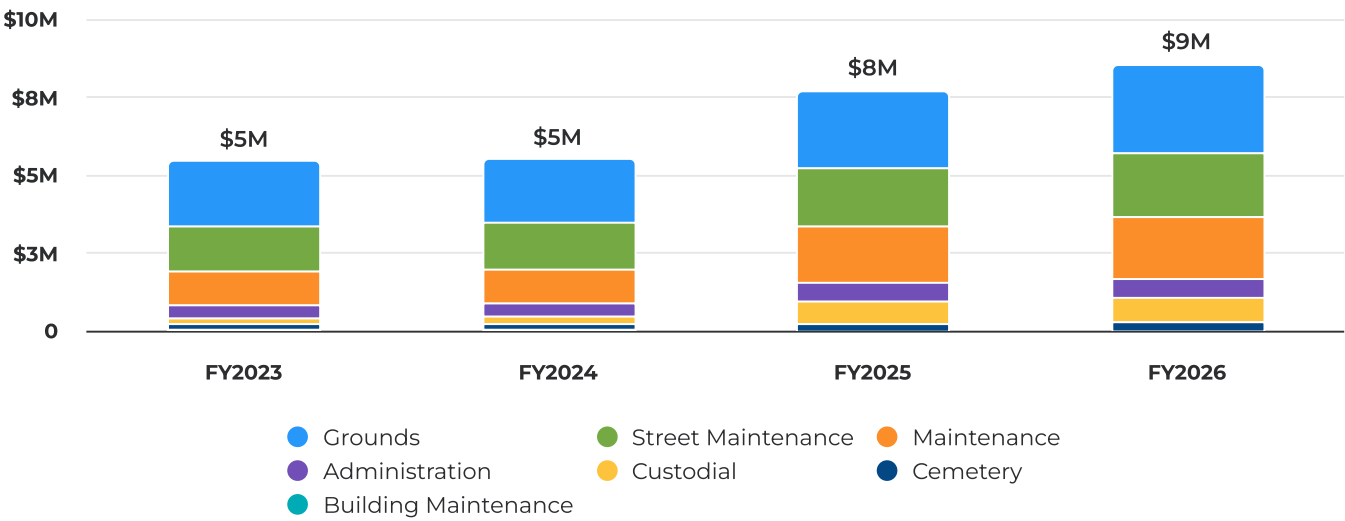
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Police						
Salaries & Benefits						
Retirement Contributions / Defined Benefit Plan	\$3,951,568	\$3,946,693	\$4,025,627	\$1,722,567	-\$2,303,060	-57.21%
Total Salaries & Benefits	\$3,951,568	\$3,946,693	\$4,025,627	\$1,722,567	-\$2,303,060	-57.21%
Operating Expenditures						
Other Contractual Service / Other Contractual Servi	\$13,850,557	\$14,058,314	\$14,692,551	\$14,720,322	\$27,771	0.19%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Other Contractual Service / Ordinance Arrest Fees	\$11,210	\$11,810	\$4,500	\$4,500	-	0.00%
Utility Services / Water	\$13,237	\$45,464	\$12,000	\$82,476	\$70,476	587.30%
Utility Services / Sewer	\$10,116	\$24,985	\$7,000	\$42,217	\$35,217	503.10%
Utility Services / Electricity	\$70,708	\$60,530	\$68,000	\$73,440	\$5,440	8.00%
Utility Services / Refuse/Waste Disposal	\$7,607	\$7,818	\$8,000	\$9,531	\$1,531	19.14%
Insurance / Property/Liability	\$94,182	\$127,147	\$171,647	\$188,812	\$17,165	10.00%
Repair/Maint Services / Buildings	\$31,736	\$41,179	\$49,000	\$70,000	\$21,000	42.86%
Total Operating Expenditures	\$14,089,353	\$14,377,247	\$15,012,698	\$15,191,298	\$178,600	1.19%
Total Police	\$18,040,921	\$18,323,940	\$19,038,325	\$16,913,865	-\$2,124,460	-11.16%
Fire						
Salaries & Benefits						
Retirement Contributions / Defined Benefit Plan	\$3,606,728	\$3,607,867	\$3,767,244	\$3,767,244	-	0.00%
Total Salaries & Benefits	\$3,606,728	\$3,607,867	\$3,767,244	\$3,767,244	-	0.00%
Operating Expenditures						
Insurance / Property/Liability	\$42,435	\$57,287	\$77,337	\$85,071	\$7,734	10.00%
Repair/Maint Services / Buildings	\$7,512	\$8,509	\$10,000	\$20,000	\$10,000	100.00%
Total Operating Expenditures	\$49,947	\$65,796	\$87,337	\$105,071	\$17,734	20.31%
Total Fire	\$3,656,675	\$3,673,663	\$3,854,581	\$3,872,315	\$17,734	0.46%
Total Expenditures	\$21,697,596	\$21,997,603	\$22,892,906	\$20,786,180	-\$2,106,726	-9.20%

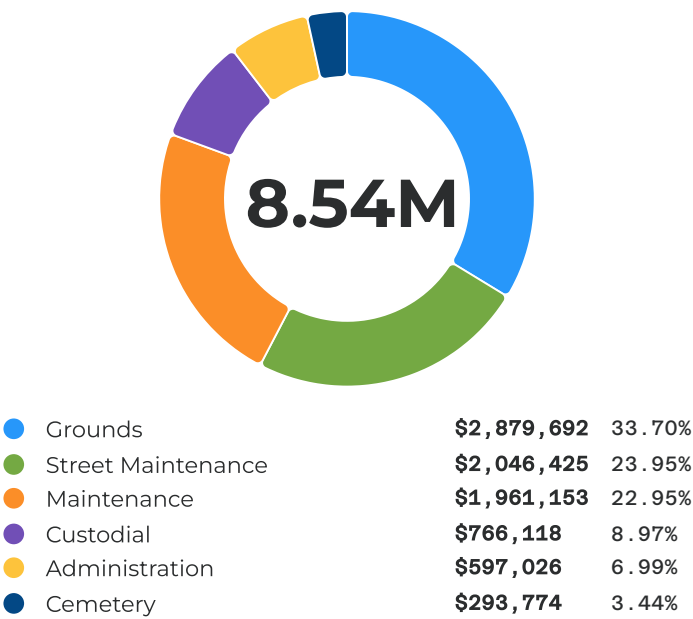
Public Services

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Administration						
Salaries & Benefits						
Salaries & Wages / Regular	\$123,449	\$146,539	\$165,095	\$190,622	\$25,527	15.46%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Special Pay / Longevity	\$730	\$1,124	\$672	\$975	\$303	45.09%
Special Pay / Other Pays	\$398	\$53	\$2,281	\$3,510	\$1,229	53.88%
Other General Government / FICA Taxes	\$8,980	\$10,526	\$12,828	\$14,878	\$2,050	15.98%
Retirement Contributions / Defined Benefit Plan	\$27,808	\$28,252	\$16,895	\$19,127	\$2,232	13.21%
Retirement Contributions / 401-a Plan	-	\$1,749	\$9,751	\$10,239	\$488	5.00%
Other General Government / Life & Health Insurance	\$23,576	\$28,413	\$36,834	\$38,724	\$1,890	5.13%
Workers' Compensation / Workers' Comp Regular	\$915	\$1,064	\$1,000	\$1,050	\$50	5.00%
Total Salaries & Benefits	\$185,856	\$217,720	\$245,356	\$279,125	\$33,769	13.76%
Operating Expenditures						
Professional Services / Internal IT Support	\$50,372	\$59,117	\$67,951	\$78,273	\$10,322	15.19%
Contractual Services / Other Contractual Service	\$88,474	\$107,000	\$181,000	\$111,000	-\$70,000	-38.67%
Travel & Training / Training/Registration	\$1,818	\$405	\$4,000	\$4,000	-	0.00%
Travel & Training / Lodging/Transportation	\$507	\$901	\$1,500	\$1,500	-	0.00%
Communication/Freight Srv / Postage & Freight	\$273	-\$255	\$400	\$400	-	0.00%
Utility Services / Water	-	-	\$50	\$54	\$4	8.00%
Utility Services / Electricity	\$452	\$378	\$450	\$486	\$36	8.00%
Rental & Leases / Operating/Capital Leasing	\$2,309	\$2,302	\$2,310	\$2,310	-	0.00%
Insurance / Property/Liability	\$25,195	\$34,013	\$45,918	\$50,510	\$4,592	10.00%
Repair/Maint Services / Equipment-Garage	\$23,642	\$11,270	\$54,136	\$61,618	\$7,482	13.82%
Repair/Maint Services / Heavy Equipment	\$748	\$559	-	-	-	-
Other General Government / Printing & Binding	\$1,015	\$313	\$800	\$1,500	\$700	87.50%
Office Supplies / Office Supplies	\$2,018	\$1,619	\$1,550	\$1,550	-	0.00%
Operating Supplies / Gas, Lubricants & Oil	\$2,371	\$1,380	\$2,800	\$2,800	-	0.00%
Operating Supplies / Uniforms	\$648	\$967	\$800	\$800	-	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Other General Government / Books, Publ, Subsc & Mem	\$1,299	\$266	\$1,100	\$1,100	-	0.00%
Total Operating Expenditures	\$201,141	\$220,235	\$364,765	\$317,901	-\$46,864	-12.85%
Total Administration	\$386,997	\$437,955	\$610,121	\$597,026	-\$13,095	-2.15%
Street Maintenance						
Salaries & Benefits						
Salaries & Wages / Regular	\$264,365	\$238,392	\$304,575	\$322,684	\$18,109	5.95%
Overtime / Standard Overtime	\$6,091	\$5,566	\$3,500	\$5,000	\$1,500	42.86%
Special Pay / Longevity	\$450	\$750	\$900	\$1,670	\$770	85.56%
Special Pay / Other Pays	\$329	\$241	-	-	-	-
Other General Government / FICA Taxes	\$19,675	\$17,853	\$23,637	\$25,196	\$1,559	6.60%
Retirement Contributions / Defined Benefit Plan	\$61,801	\$55,102	\$76,144	\$70,384	-\$5,760	-7.56%
Other General Government / Life & Health Insurance	\$80,589	\$70,304	\$92,622	\$111,671	\$19,049	20.57%
Workers' Compensation / Workers' Comp Regular	\$25,509	\$20,830	\$38,822	\$40,763	\$1,941	5.00%
Total Salaries & Benefits	\$458,809	\$409,038	\$540,200	\$577,368	\$37,168	6.88%
Operating Expenditures						
Professional Services / Internal IT Support	\$25,268	\$24,979	\$27,702	\$33,662	\$5,960	21.51%
Contractual Services / Maintenance	\$24,720	\$180,474	\$275,055	\$236,074	-\$38,981	-14.17%
Contractual Services / Other Contractual Service	\$15,890	\$47,878	\$45,000	\$80,000	\$35,000	77.78%
Travel & Training / Training/Registration	\$1,012	\$349	\$1,000	\$2,000	\$1,000	100.00%
Travel & Training / Lodging/Transportation	-	-	\$500	\$500	-	0.00%
Utility Services / Water	\$6,182	\$6,649	\$8,500	\$9,974	\$1,474	17.34%
Utility Services / Sewer	\$2,013	\$2,199	\$2,000	\$2,908	\$908	45.40%
Utility Services / Electricity	\$659,500	\$620,107	\$675,000	\$810,401	\$135,401	20.06%
Utility Services / Refuse/Waste Disposal	\$522	\$579	\$700	\$770	\$70	10.00%
Insurance / Property/Liability	\$2,657	\$3,587	\$4,842	\$5,326	\$484	10.00%
Repair/Maint Services / Equipment-Garage	\$78,500	\$69,115	\$70,357	\$107,442	\$37,085	52.71%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Repair/Maint Services / Heavy Equipment	\$23,175	\$24,790	\$18,000	\$18,000	-	0.00%
Repair/Maint Services / Heavy Equip-ext repairs	\$1,772	\$2,824	\$6,500	\$6,500	-	0.00%
Office Supplies / Office Supplies	\$3,074	\$1,532	\$500	\$500	-	0.00%
Operating Supplies / Gas, Lubricants & Oil	\$40,981	\$28,994	\$20,000	\$20,000	-	0.00%
Operating Supplies / Small Tools & Equipment	\$20,739	\$11,891	\$15,000	\$21,000	\$6,000	40.00%
Operating Supplies / Uniforms	\$4,711	\$4,437	\$4,000	\$4,000	-	0.00%
Operating Supplies / Other	\$635	-	-	-	-	-
Other General Government / Road Materials & Supplie	\$114,978	\$94,904	\$110,000	\$110,000	-	0.00%
Total Operating Expenditures	\$1,026,329	\$1,125,288	\$1,284,656	\$1,469,057	\$184,401	14.35%
Total Street Maintenance	\$1,485,138	\$1,534,326	\$1,824,856	\$2,046,425	\$221,569	12.14%
Grounds						
Salaries & Benefits						
Salaries & Wages / Regular	\$555,610	\$555,215	\$846,912	\$928,651	\$81,739	9.65%
Overtime / Standard Overtime	\$78,606	\$83,938	\$60,000	\$80,000	\$20,000	33.33%
Special Pay / Longevity	\$4,432	\$4,898	\$4,133	\$5,595	\$1,462	35.37%
Special Pay / Other Pays	\$654	\$491	-	\$1,620	\$1,620	-
Other General Government / FICA Taxes	\$48,398	\$49,051	\$69,695	\$77,693	\$7,998	11.48%
Retirement Contributions / Defined Benefit Plan	\$137,958	\$127,782	\$200,827	\$212,566	\$11,739	5.85%
Retirement Contributions / 401-a Plan	-	-	\$4,361	\$4,579	\$218	5.00%
Other General Government / Life & Health Insurance	\$137,259	\$128,211	\$232,456	\$244,734	\$12,278	5.28%
Workers' Compensation / Workers' Comp Regular	\$23,768	\$21,186	\$32,726	\$34,362	\$1,636	5.00%
Total Salaries & Benefits	\$986,685	\$970,772	\$1,451,110	\$1,589,800	\$138,690	9.56%
Operating Expenditures						
Professional Services / Internal IT Support	\$19,550	\$18,531	\$21,909	\$25,976	\$4,067	18.56%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Contractual Services / Other Contractual Service	\$314,655	\$305,784	\$368,500	\$368,500	-	0.00%
Travel & Training / Training/Registration	\$1,170	-	\$1,500	\$1,500	-	0.00%
Utility Services / Water	\$282,196	\$318,821	\$250,000	\$420,862	\$170,862	68.34%
Utility Services / Sewer	\$6,215	\$8,635	\$5,500	\$8,848	\$3,348	60.87%
Utility Services / Electricity	\$49,347	\$47,545	\$40,000	\$55,301	\$15,301	38.25%
Utility Services / Refuse/Waste Disposal	\$31,927	\$32,863	\$25,000	\$43,374	\$18,374	73.50%
Insurance / Property/Liability	\$47,419	\$64,016	\$86,422	\$95,064	\$8,642	10.00%
Repair/Maint Services / Buildings	\$241	-	-	-	-	-
Repair/Maint Services / Equipment-General	\$3,967	\$1,800	\$4,000	\$4,000	-	0.00%
Repair/Maint Services / Equipment-Garage	\$155,416	\$96,024	\$92,178	\$109,254	\$17,076	18.53%
Repair/Maint Services / Heavy Equipment	\$16,283	\$5,485	\$13,000	\$20,033	\$7,033	54.10%
Repair/Maint Services / Heavy Equip-ext repairs	\$13,896	\$22,869	\$7,000	\$7,000	-	0.00%
Repair/Maint Services / Other	\$18,987	-	-	-	-	-
Office Supplies / Office Supplies	\$614	\$646	\$800	\$800	-	0.00%
Operating Supplies / Gas, Lubricants & Oil	\$35,476	\$27,510	\$23,130	\$23,130	-	0.00%
Operating Supplies / Small Tools & Equipment	\$7,474	\$23,540	\$25,500	\$25,500	-	0.00%
Operating Supplies / Chemicals	\$12,443	\$19,074	\$19,500	\$19,500	-	0.00%
Operating Supplies / Uniforms	\$5,861	\$4,790	\$6,000	\$6,000	-	0.00%
Operating Supplies / Other	\$48,059	\$135	-	-	-	-
Other General Government / Books, Publ, Subsc & Mem	\$306	-	\$250	\$250	-	0.00%
Buildings / Improvements	-	-	\$279	-	-\$279	-100.00%
Machinery & Equipment / Misc. Equipment	\$16,699	\$48,057	\$55,000	\$55,000	-	0.00%
Total Operating Expenditures	\$1,088,201	\$1,046,125	\$1,045,468	\$1,289,892	\$244,424	23.38%
Total Grounds	\$2,074,886	\$2,016,897	\$2,496,578	\$2,879,692	\$383,114	15.35%
Cemetery						
Salaries & Benefits						

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Wages / Regular	\$53,434	\$57,034	\$65,188	\$70,205	\$5,017	7.70%
Overtime / Standard Overtime	\$9,480	\$17,185	\$5,000	\$15,000	\$10,000	200.00%
Special Pay / Longevity	\$570	\$653	\$600	\$1,000	\$400	66.67%
Special Pay / Other Pays	\$82	\$85	-	-	-	-
Other General Government / FICA Taxes	\$4,636	\$5,498	\$5,415	\$6,595	\$1,180	21.79%
Retirement Contributions / Defined Benefit Plan	\$12,271	\$13,256	\$16,297	\$18,677	\$2,380	14.60%
Other General Government / Life & Health Insurance	\$15,873	\$16,541	\$16,681	\$17,552	\$871	5.22%
Workers' Compensation / Workers' Comp Regular	\$2,369	\$2,452	\$3,322	\$3,488	\$166	5.00%
Total Salaries & Benefits	\$98,715	\$112,704	\$112,503	\$132,517	\$20,014	17.79%
Operating Expenditures						
Professional Services / Internal IT Support	\$12,531	\$11,593	\$14,637	\$17,301	\$2,664	18.20%
Utility Services / Water	\$33,298	\$36,982	\$22,000	\$53,154	\$31,154	141.61%
Utility Services / Sewer	\$869	\$726	\$750	\$1,240	\$490	65.33%
Utility Services / Electricity	\$7,359	\$4,279	\$4,750	\$5,130	\$380	8.00%
Utility Services / Refuse/Waste Disposal	\$5,348	\$5,502	\$4,750	\$7,237	\$2,487	52.36%
Insurance / Property/Liability	\$11,500	\$15,525	\$20,959	\$23,055	\$2,096	10.00%
Repair/Maint Services / Buildings	\$555	\$1,991	\$1,000	\$1,000	-	0.00%
Repair/Maint Services / Equipment-General	\$300	\$1,127	\$1,200	\$1,200	-	0.00%
Repair/Maint Services / Heavy Equipment	\$1,303	\$1,253	\$3,000	\$3,000	-	0.00%
Repair/Maint Services / Other	\$39,016	-	-	-	-	-
Office Supplies / Office Supplies	-	\$241	\$200	\$200	-	0.00%
Operating Supplies / Gas, Lubricants & Oil	\$1,214	\$701	\$2,000	\$2,000	-	0.00%
Operating Supplies / Small Tools & Equipment	\$3,614	\$16,589	\$18,000	\$18,000	-	0.00%
Operating Supplies / Uniforms	\$650	\$791	\$1,240	\$1,240	-	0.00%
Operating Supplies / Other	\$3,540	-	-	-	-	-

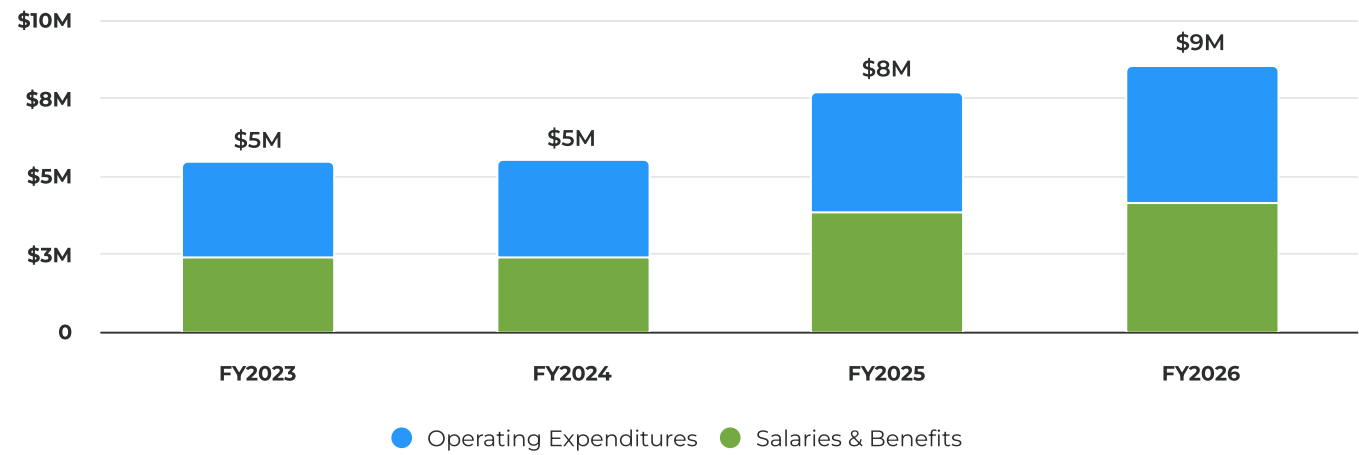
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Machinery & Equipment / Misc. Equipment	-	\$22,295	\$27,500	\$27,500	-	0.00%
Total Operating Expenditures	\$121,097	\$119,595	\$121,986	\$161,257	\$39,271	32.19%
Total Cemetery	\$219,812	\$232,299	\$234,489	\$293,774	\$59,285	25.28%
Building Maintenance						
Operating Expenditures						
Repair/Maint Services / Equipment-Garage	\$6,900	-	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	\$1,471	\$1,792	-	-	-	-
Total Operating Expenditures	\$8,371	\$1,792	-	-	-	-
Total Building Maintenance	\$8,371	\$1,792	-	-	-	-
Custodial						
Salaries & Benefits						
Salaries & Wages / Regular	\$32,828	\$35,517	\$293,630	\$310,441	\$16,811	5.73%
Overtime / Standard Overtime	-	\$12	-	\$5,000	-	-
Special Pay / Other Pays	\$38	-	-	-	-	-
Other General Government / FICA Taxes	\$2,477	\$2,718	\$22,463	\$24,131	\$1,668	7.43%
Retirement Contributions / Defined Benefit Plan	-	\$8,205	\$73,407	\$68,357	-\$5,050	-6.88%
Other General Government / Life & Health Insurance	\$4,828	\$54	\$165,446	\$198,563	\$33,117	20.02%
Workers' Compensation / Workers' Comp Regular	\$1,247	\$1,156	\$2,025	\$2,126	\$101	4.99%
Total Salaries & Benefits	\$41,418	\$47,662	\$556,971	\$608,618	\$51,647	9.27%
Operating Expenditures						
Contractual Services / Other Contractual Service	\$141,271	\$144,875	\$145,000	\$157,500	\$12,500	8.62%
Total Operating Expenditures	\$141,271	\$144,875	\$145,000	\$157,500	\$12,500	8.62%
Total Custodial	\$182,689	\$192,537	\$701,971	\$766,118	\$64,147	9.14%
Maintenance						
Salaries & Benefits						
Salaries & Wages / Regular	\$379,330	\$414,284	\$533,310	\$559,522	\$26,212	4.91%
Overtime / Standard Overtime	\$4,383	\$11,721	\$15,000	\$15,000	-	0.00%
Special Pay / Longevity	\$3,973	\$2,243	\$1,650	\$2,700	\$1,050	63.64%
Special Pay / Other Pays	\$438	\$309	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Other General Government / FICA Taxes	\$32,063	\$31,972	\$42,072	\$44,157	\$2,085	4.96%
Retirement Contributions / Defined Benefit Plan	\$107,729	\$93,246	\$133,328	\$126,628	-\$6,700	-5.03%
Other General Government / Life & Health Insurance	\$81,334	\$76,676	\$129,705	\$136,669	\$6,964	5.37%
Workers' Compensation / Workers' Comp Regular	\$25,439	\$16,850	\$37,654	\$39,537	\$1,883	5.00%
Total Salaries & Benefits	\$634,689	\$647,301	\$892,719	\$924,213	\$31,494	3.53%
Operating Expenditures						
Professional Services / Internal IT Support	\$29,799	\$34,895	\$41,211	\$43,483	\$2,272	5.51%
Contractual Services / Other Contractual Service	\$49,863	\$57,445	\$136,900	\$138,900	\$2,000	1.46%
Contractual Services / Rolloff Tipping Fees	-	-	-	\$6,000	\$6,000	-
Travel & Training / Training/Registration	\$378	\$225	\$2,000	\$2,000	-	0.00%
Utility Services / Water	\$1,129	\$961	\$600	\$648	\$48	8.00%
Utility Services / Sewer	\$900	\$785	\$750	\$810	\$60	8.00%
Utility Services / Electricity	\$11,988	\$10,110	\$17,000	\$18,360	\$1,360	8.00%
Utility Services / Refuse/Waste Disposal	\$478	\$478	\$5,000	\$5,400	\$400	8.00%
Insurance / Property/Liability	\$62,202	\$83,973	\$113,364	\$124,700	\$11,336	10.00%
Repair/Maint Services / Buildings	\$105,085	\$43,600	\$55,300	\$55,300	-	0.00%
Repair/Maint Services / Building Fd	-	-	\$20,000	\$5,000	-\$15,000	-75.00%
Repair/Maint Services / Beach Fd	-	-	\$66,650	\$66,650	-	0.00%
Repair/Maint Services / Electric Fd	-	-	\$149,000	\$149,000	-	0.00%
Repair/Maint Services / Water Fd	-	-	\$35,000	\$35,000	-	0.00%
Repair/Maint Services / Golf Fd	-	-	\$65,000	\$65,000	-	0.00%
Repair/Maint Services / Garage Fd	-	-	\$6,500	\$6,500	-	0.00%
Repair/Maint Services / Streets	-	-	-	\$10,000	\$10,000	-
Repair/Maint Services / Solid Waste	-	-	-	\$10,000	\$10,000	-
Repair/Maint Services / Grounds	-	-	-	\$12,000	\$12,000	-

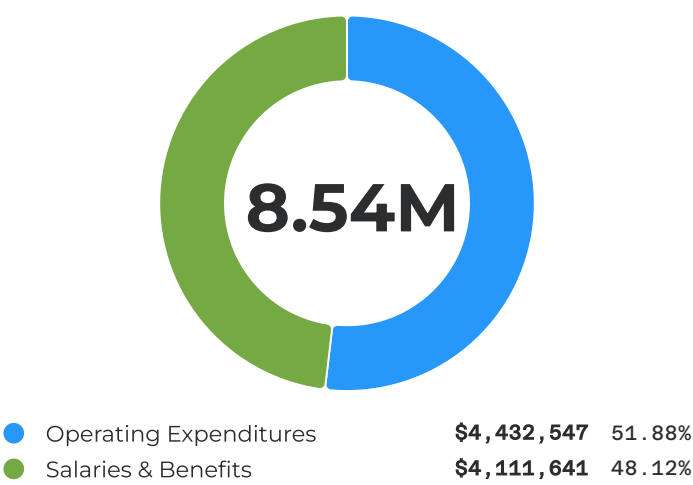
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Repair/Maint Services / Equipment-General	-	-	\$768	\$768	-	0.00%
Repair/Maint Services / Equipment-Garage	\$114,083	\$100,855	\$97,733	\$116,762	\$19,029	19.47%
Repair/Maint Services / Heavy Equipment	\$56	\$301	\$1,500	\$3,259	\$1,759	117.27%
Office Supplies / Office Supplies	\$417	\$539	\$500	\$500	-	0.00%
Operating Supplies / Gas, Lubricants & Oil	\$15,063	\$11,281	\$10,000	\$10,000	-	0.00%
Operating Supplies / Small Tools & Equipment	\$7,007	\$13,970	\$16,000	\$16,000	-	0.00%
Operating Supplies / Uniforms	\$2,940	\$3,064	\$3,500	\$6,500	\$3,000	85.71%
Operating Supplies / Other	\$3,914	\$101	-	-	-	-
Buildings / Improvements	\$38,527	\$73,954	\$83,400	\$128,400	\$45,000	53.96%
Total Operating Expenditures	\$443,829	\$436,537	\$927,676	\$1,036,940	\$109,264	11.78%
Total Maintenance	\$1,078,518	\$1,083,838	\$1,820,395	\$1,961,153	\$140,758	7.73%
Total Expenditures	\$5,436,411	\$5,499,644	\$7,688,410	\$8,544,188	\$855,778	11.13%

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary



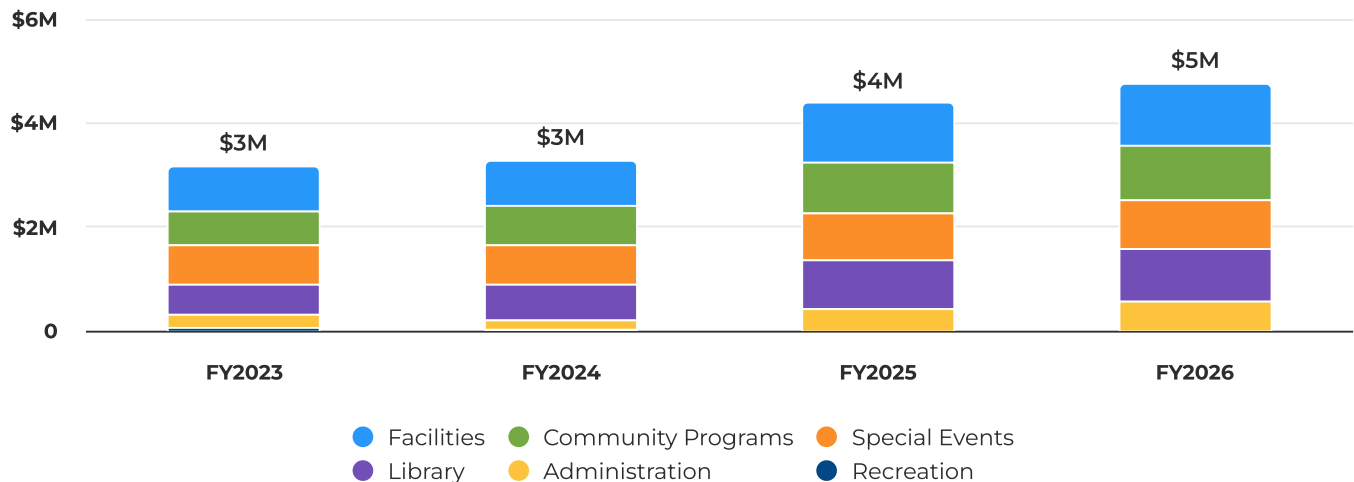
Expenditures Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$2,406,172	\$2,405,197	\$3,798,859	\$4,111,641	\$312,782	8.23%
Operating Expenditures	\$3,030,239	\$3,094,447	\$3,889,551	\$4,432,547	\$542,996	13.96%
Total Expenditures	\$5,436,411	\$5,499,644	\$7,688,410	\$8,544,188	\$855,778	11.13%

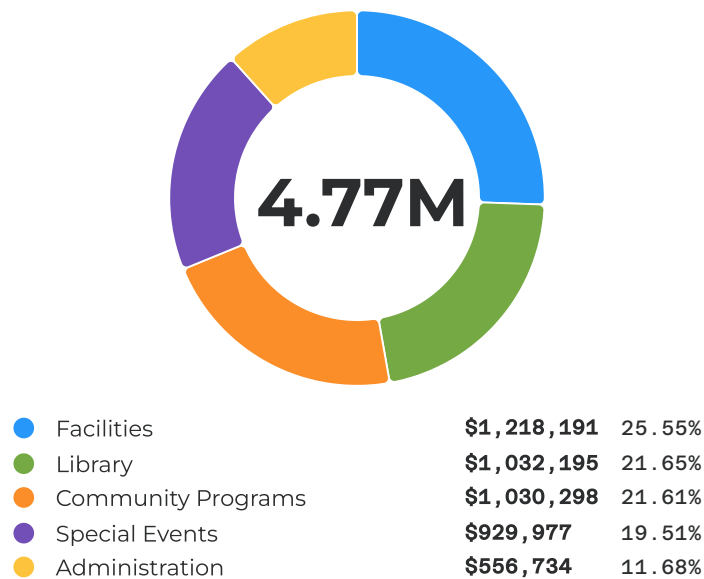
Recreation

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Administration						
Salaries & Benefits						
Salaries & Wages / Regular	\$98,643	\$63,193	\$173,459	\$179,939	\$6,480	3.74%
Special Pay / Longevity	\$450	\$525	-	-	-	-
Special Pay / Other Pays	\$1,041	\$415	\$900	\$975	\$75	8.33%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Administrative / FICA Taxes	\$7,242	\$4,619	\$13,270	\$13,765	\$495	3.73%
Retirement Contributions / Defined Benefit Plan	\$22,726	\$14,275	\$43,365	\$35,283	-\$8,082	-18.64%
Administrative / Life & Health Insurance	\$18,176	\$10,316	\$47,250	\$49,640	\$2,390	5.06%
Workers' Compensation / Workers' Comp Regular	\$160	\$98	\$259	\$272	\$13	5.02%
Total Salaries & Benefits	\$148,438	\$93,441	\$278,503	\$279,874	\$1,371	0.49%
Operating Expenditures						
Professional Services / Internal IT Support	\$33,692	\$37,831	\$50,249	\$50,614	\$365	0.73%
Contractual Services / Other Contractual Service	\$24,427	\$36,936	\$26,000	\$30,000	\$4,000	15.38%
Union Dues / Training/Registration	-	\$695	\$2,350	\$2,440	\$90	3.83%
Union Dues / Lodging/Transportation	\$668	\$232	\$200	\$4,400	\$4,200	2,100.00%
Rental & Leases / Operating/Capital Leasing	-	-	\$600	\$90,600	\$90,000	15,000.00%
Administrative / Printing & Binding	\$23,559	\$9,276	\$26,500	\$26,500	-	0.00%
Administrative / Promotional Activities	\$1,850	\$685	\$5,000	\$13,000	\$8,000	160.00%
Office Supplies / Office Supplies	-	\$198	\$100	\$500	\$400	400.00%
Operating Supplies / Other	-	\$312	\$600	\$46,600	\$46,000	7,666.67%
Administrative / Books, Publ, Subsc & Memb	\$24,620	\$20,682	-	\$1,906	-	-
Replacement & Renewal / Equipment-Technology	\$599	\$6,965	\$24,000	\$10,300	-\$13,700	-57.08%
Total Operating Expenditures	\$109,415	\$113,812	\$135,599	\$276,860	\$141,261	104.18%
Total Administration	\$257,853	\$207,253	\$414,102	\$556,734	\$142,632	34.44%
Library						
Salaries & Benefits						
Salaries & Wages / Regular	\$215,978	\$236,246	\$359,330	\$407,252	\$47,922	13.34%
Other Salaries / Part Time	-	\$3,263	-	-	-	-
Overtime / Standard Overtime	\$4,754	\$480	-	-	-	-
Special Pay / Longevity	\$2,809	\$2,997	\$3,450	\$3,900	\$450	13.04%
Special Pay / Other Pays	\$1,093	\$1,573	\$1,440	\$1,395	-\$45	-3.13%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Library / FICA Taxes	\$16,857	\$19,582	\$27,787	\$31,488	\$3,701	13.32%
Retirement Contributions / Defined Benefit Plan	\$61,336	\$51,766	\$82,716	\$81,781	-\$935	-1.13%
Retirement Contributions / 401-a Plan	\$363	\$460	\$2,847	\$2,873	\$26	0.91%
Library / Life & Health Insurance	\$52,630	\$56,777	\$58,426	\$86,394	\$27,968	47.87%
Workers' Compensation / Workers' Comp Regular	\$352	\$1,791	\$547	\$2,406	\$1,859	339.85%
Total Salaries & Benefits	\$356,172	\$374,935	\$536,543	\$617,489	\$80,946	15.09%
Operating Expenditures						
Professional Services / Internal IT Support	\$105,120	\$111,197	\$119,363	\$106,950	-\$12,413	-10.40%
Other Contractual Service / Other Contractual Servi	\$1,832	\$250	\$65,400	\$65,400	-	0.00%
Travel & Training / Training/Registration	\$110	\$1,016	\$200	\$1,900	\$1,700	850.00%
Travel & Training / Lodging/Transportation	-	\$120	\$350	\$2,700	\$2,350	671.43%
Communication/Freight Srv / Postage & Freight	-	-	\$200	\$200	-	0.00%
Utility Services / Water	\$1,156	\$1,337	\$1,350	\$1,565	\$215	15.93%
Utility Services / Sewer	\$593	\$675	\$580	\$936	\$356	61.38%
Utility Services / Electricity	\$14,824	\$13,774	\$15,000	\$16,200	\$1,200	8.00%
Utility Services / Refuse/Waste Disposal	\$2,296	\$2,380	\$1,700	\$3,132	\$1,432	84.24%
Insurance / Property/Liability	\$33,831	\$45,672	\$61,657	\$67,823	\$6,166	10.00%
Repair/Maint Services / Buildings	\$9,921	-	\$10,000	-	-\$10,000	-100.00%
Repair/Maint Services / Equipment-General	-	\$523	\$2,000	\$2,000	-	0.00%
Library / Printing & Binding	\$717	\$1,966	\$3,000	\$4,000	\$1,000	33.33%
Library / Promotional Activities	\$5,462	\$28,393	\$35,000	\$36,000	\$1,000	2.86%
Office Supplies / Office Supplies	\$2,023	-	\$3,000	\$4,600	\$1,600	53.33%
Office Supplies / Office Furniture	-	-	-	\$1,800	-	-
Operating Supplies / Small Tools & Equipment	\$1,454	\$1,161	\$3,500	\$3,500	-	0.00%
Operating Supplies / Other	\$3,044	\$2,759	\$3,500	\$4,000	\$500	14.29%

Recreation

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Library / Books, Publ, Subsc & Memb	\$17,696	\$20,669	\$30,000	\$35,000	\$5,000	16.67%
Books, Publ, Subsc & Memb / Library Materials	\$40,874	\$52,393	\$54,000	\$57,000	\$3,000	5.56%
Total Operating Expenditures	\$240,953	\$284,285	\$409,800	\$414,706	\$4,906	1.20%
Total Library	\$597,125	\$659,220	\$946,343	\$1,032,195	\$85,852	9.07%
Recreation						
Operating Expenditures						
Repair/Maint Services / Equipment-Garage	\$36,300	-	-	-	-	-
Repair/Maint Services / Heavy Equipment	\$125	\$665	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	\$4,019	\$3,556	-	-	-	-
Total Operating Expenditures	\$40,444	\$4,221	-	-	-	-
Total Recreation	\$40,444	\$4,221	-	-	-	-
Community Programs						
Salaries & Benefits						
Salaries & Wages / Regular	\$227,486	\$268,213	\$353,714	\$365,347	\$11,633	3.29%
Other Salaries / Part Time	\$22,645	\$25,002	\$50,705	\$53,582	\$2,877	5.67%
Overtime / Standard Overtime	\$6,712	\$10,836	-	-	-	-
Special Pay / Longevity	\$776	\$900	\$900	\$2,600	\$1,700	188.89%
Special Pay / Other Pays	\$156	\$73	\$1,620	\$1,485	-\$135	-8.33%
Parks and Recreation / FICA Taxes	\$20,800	\$22,925	\$31,110	\$32,350	\$1,240	3.99%
Retirement Contributions / Defined Benefit Plan	\$69,701	\$57,263	\$79,364	\$72,104	-\$7,260	-9.15%
Retirement Contributions / Defined Cont Plan	\$1,088	\$1,377	\$3,626	\$3,705	\$79	2.18%
Parks and Recreation / Life & Health Insurance	\$37,332	\$46,567	\$77,938	\$96,207	\$18,269	23.44%
Workers' Compensation / Workers' Comp Regular	\$7,486	\$8,567	\$17,066	\$17,919	\$853	5.00%
Total Salaries & Benefits	\$394,182	\$441,723	\$616,043	\$645,299	\$29,256	4.75%
Operating Expenditures						
Professional Services / Internal IT Support	\$67,855	\$67,745	\$82,629	\$92,085	\$9,456	11.44%
Contractual Services / Other Contractual Service	\$14,942	\$48,170	\$15,000	\$8,000	-\$7,000	-46.67%

Recreation

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Training / Training/Registration	\$988	\$505	\$4,500	\$4,500	-	0.00%
Training / Lodging/Transportation	-	-	\$2,000	\$2,000	-	0.00%
Communication/Freight Srv / Postage & Freight	-	\$139	\$1,500	-	-\$1,500	-100.00%
Utility Services / Water	\$7,667	\$9,957	\$14,500	\$16,250	\$1,750	12.07%
Utility Services / Sewer	\$3,920	\$4,670	\$5,000	\$5,900	\$900	18.00%
Utility Services / Electricity	\$54,878	\$41,179	\$37,050	\$56,511	\$19,461	52.53%
Utility Services / Refuse/Waste Disposal	\$4,108	\$5,101	\$5,500	\$6,537	\$1,037	18.85%
Rental & Leases / Operating/Capital Leasing	\$700	-	\$2,500	\$2,500	-	0.00%
Insurance / Property/Liability	\$26,067	\$35,191	\$47,507	\$52,258	\$4,751	10.00%
Repair/Maint Services / Buildings	\$309	-\$309	-	-	-	-
Repair/Maint Services / Equipment-General	\$3,378	\$8,412	\$11,000	\$11,000	-	0.00%
Repair/Maint Services / Equipment-Garage	\$10,794	\$12,420	\$22,086	\$26,149	\$4,063	18.40%
Repair/Maint Services / Heavy Equipment	\$123	\$593	\$2,000	\$5,759	\$3,759	187.95%
Parks and Recreation / Printing & Binding	\$327	\$1,500	\$2,000	\$2,000	-	0.00%
Parks and Recreation / Promotional Activities	\$1,066	\$1,878	\$10,000	\$10,000	-	0.00%
Office Supplies / Office Supplies	\$40	\$28	\$1,500	\$1,500	-	0.00%
Operating Supplies / Gas, Lubricants & Oil	\$537	\$612	\$1,000	-	-\$1,000	-100.00%
Operating Supplies / Recreation Programs	\$57,482	\$69,301	\$81,250	\$81,250	-	0.00%
Operating Supplies / Uniforms	-	-	\$800	\$800	-	0.00%
Miscellaneous Expenses / Over/Short Cash	\$9	-	-	-	-	-
Total Operating Expenditures	\$255,190	\$307,092	\$349,322	\$384,999	\$35,677	10.21%
Total Community Programs	\$649,372	\$748,815	\$965,365	\$1,030,298	\$64,933	6.73%
Facilities						
Salaries & Benefits						
Salaries & Wages / Regular	\$163,318	\$190,888	\$257,981	\$272,870	\$14,889	5.77%
Overtime / Standard Overtime	\$9,186	\$2,269	\$8,000	\$8,000	-	0.00%
Special Pay / Longevity	\$368	\$1,613	\$1,800	\$2,800	\$1,000	55.56%
Special Pay / Other Pays	\$292	\$305	\$1,080	\$990	-\$90	-8.33%

Recreation

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Parks and Recreation / FICA Taxes	\$12,806	\$14,526	\$20,554	\$21,770	\$1,216	5.92%
Retirement Contributions / Defined Benefit Plan	\$40,319	\$41,375	\$58,452	\$56,356	-\$2,096	-3.59%
Retirement Contributions / Defined Cont Plan	\$725	\$963	\$2,417	\$2,470	\$53	2.19%
Parks and Recreation / Life & Health Insurance	\$40,680	\$38,950	\$65,473	\$68,955	\$3,482	5.32%
Workers' Compensation / Workers' Comp Regular	\$4,379	\$5,059	\$9,783	\$10,272	\$489	5.00%
Total Salaries & Benefits	\$272,073	\$295,948	\$425,540	\$444,483	\$18,943	4.45%
Operating Expenditures						
Contractual Services / Other Contractual Service	\$311,907	\$282,927	\$315,000	\$315,000	-	0.00%
Training / Training/Registration	\$815	\$744	\$500	\$1,400	\$900	180.00%
Training / Lodging/Transportation	-	-	\$1,000	\$2,000	\$1,000	100.00%
Communication/Freight Srv / Postage & Freight	\$4,116	\$10	\$1,000	\$1,000	-	0.00%
Utility Services / Water	\$7,667	\$9,957	\$12,240	\$16,250	\$4,010	32.76%
Utility Services / Sewer	\$3,919	\$4,669	\$5,100	\$5,900	\$800	15.69%
Utility Services / Electricity	\$54,877	\$41,178	\$36,720	\$56,511	\$19,791	53.90%
Utility Services / Refuse/Waste Disposal	\$4,107	\$5,101	\$5,202	\$6,537	\$1,335	25.66%
Insurance / Property/Liability	\$132,250	\$178,538	\$241,026	\$265,129	\$24,103	10.00%
Repair/Maint Services / Buildings	\$34,970	\$33,167	\$51,700	\$51,700	-	0.00%
Repair/Maint Services / Equipment-General	\$16,499	\$16,860	\$10,000	\$10,000	-	0.00%
Repair/Maint Services / Equipment-Garage	\$3,894	\$16,905	\$22,086	\$26,149	\$4,063	18.40%
Parks and Recreation / Printing & Binding	\$705	\$494	\$750	\$750	-	0.00%
Parks and Recreation / Promotional Activities	\$19	-	-	-	-	-
Office Supplies / Office Supplies	\$324	\$159	\$200	\$200	-	0.00%
Operating Supplies / Gas, Lubricants & Oil	\$20	-	\$3,000	\$3,000	-	0.00%
Operating Supplies / Small Tools & Equipment	\$2,060	\$2,607	\$1,982	\$1,982	-	0.00%
Operating Supplies / Recreation Programs	-	\$56	-	-	-	-

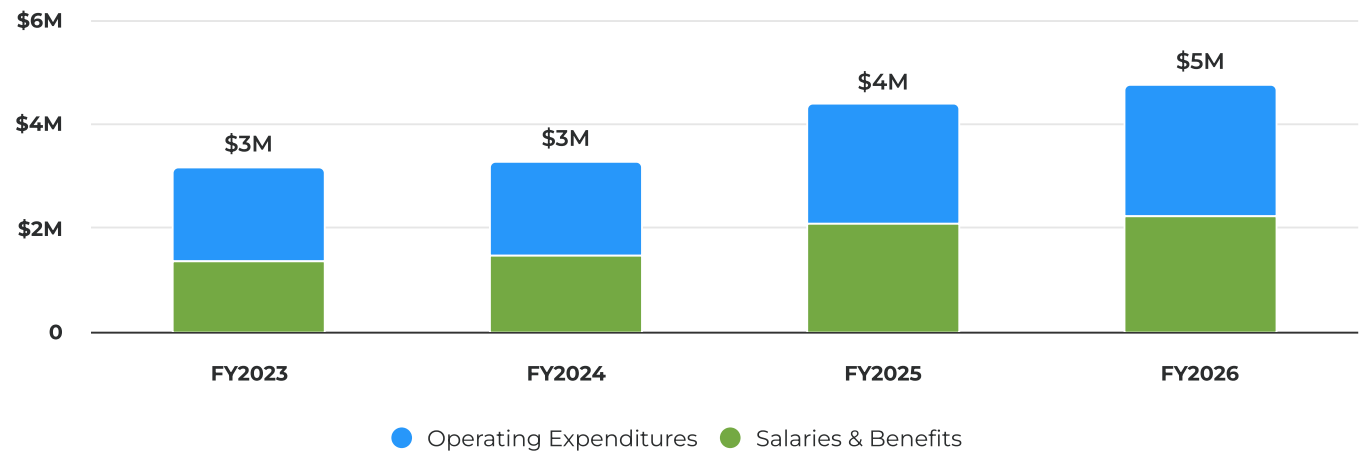
Recreation

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Operating Supplies / Chemicals	-	\$906	\$8,000	\$8,000	-	0.00%
Operating Supplies / Uniforms	\$1,590	\$1,153	\$2,200	\$2,200	-	0.00%
Machinery & Equipment / Misc. Equipment	\$25,119	-	-	-	-	-
Total Operating Expenditures	\$604,858	\$595,431	\$717,706	\$773,708	\$56,002	7.80%
Total Facilities	\$876,931	\$891,379	\$1,143,246	\$1,218,191	\$74,945	6.56%
Special Events						
Salaries & Benefits						
Salaries & Wages / Regular	\$107,864	\$155,515	\$148,283	\$153,237	\$4,954	3.34%
Other Salaries / Part Time	\$1,991	\$5,894	-	-	-	-
Overtime / Standard Overtime	\$5,390	\$11,258	-	-	-	-
Special Pay / Longevity	\$364	\$113	-	-	-	-
Special Pay / Other Pays	\$156	\$73	\$1,620	\$1,485	-\$135	-8.33%
Parks and Recreation / FICA Taxes	\$8,822	\$13,145	\$11,447	\$11,826	\$379	3.31%
Retirement Contributions / Defined Benefit Plan	\$26,096	\$30,989	\$28,006	\$24,349	-\$3,657	-13.06%
Retirement Contributions / Defined Cont Plan	\$1,088	\$1,444	\$3,626	\$3,705	\$79	2.18%
Parks and Recreation / Life & Health Insurance	\$16,508	\$27,455	\$34,325	\$36,121	\$1,796	5.23%
Workers' Compensation / Workers' Comp Regular	\$3,168	\$4,334	\$5,714	\$6,000	\$286	5.01%
Total Salaries & Benefits	\$171,447	\$250,220	\$233,021	\$236,723	\$3,702	1.59%
Operating Expenditures						
Professional Services / Internal IT Support	-	\$23,140	\$29,875	\$31,956	\$2,081	6.97%
Contractual Services / Other Contractual Service	\$26,426	\$28,160	\$45,000	\$45,000	-	0.00%
Training / Training/Registration	\$1,085	\$160	\$1,000	\$1,500	\$500	50.00%
Training / Lodging/Transportation	\$418	\$475	\$1,600	\$2,000	\$400	25.00%
Rental & Leases / Operating/Capital Leasing	\$700	\$700	\$700	\$700	-	0.00%
Insurance / Property/Liability	\$51,575	\$69,626	\$93,995	\$103,395	\$9,400	10.00%
Repair/Maint Services / Buildings	\$188	-	-	-	-	-

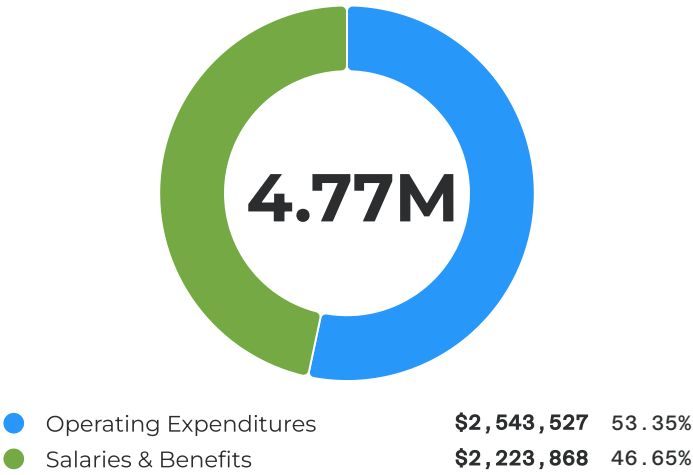
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Repair/Maint Services / Equipment-Garage	\$4,012	\$12,420	\$6,480	\$7,703	\$1,223	18.87%
Parks and Recreation / Printing & Binding	\$320	-	\$2,000	\$2,000	-	0.00%
Parks and Recreation / Promotional Activities	\$426,421	\$291,800	\$409,000	\$197,000	-\$212,000	-51.83%
Office Supplies / Office Supplies	\$192	\$139	\$500	\$500	-	0.00%
Operating Supplies / Gas, Lubricants & Oil	\$400	-	\$1,000	\$1,000	-	0.00%
Operating Supplies / Other	\$58,532	\$89,270	\$88,000	\$300,000	\$212,000	240.91%
Parks and Recreation / Books, Publ, Subsc & Memb	-	-	\$250	\$500	\$250	100.00%
Machinery & Equipment / Vehicles	\$8,294	-	-	-	-	-
Total Operating Expenditures	\$578,563	\$515,890	\$679,400	\$693,254	\$13,854	2.04%
Total Special Events	\$750,010	\$766,110	\$912,421	\$929,977	\$17,556	1.92%
Total Expenditures	\$3,171,735	\$3,276,998	\$4,381,477	\$4,767,395	\$385,918	8.81%

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary

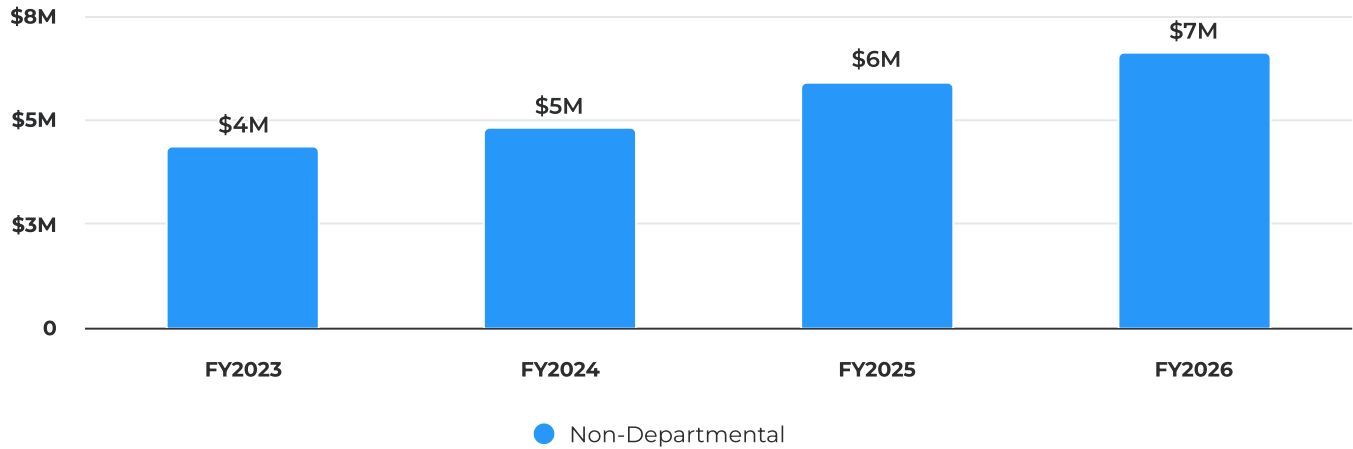


Expenditures Summary

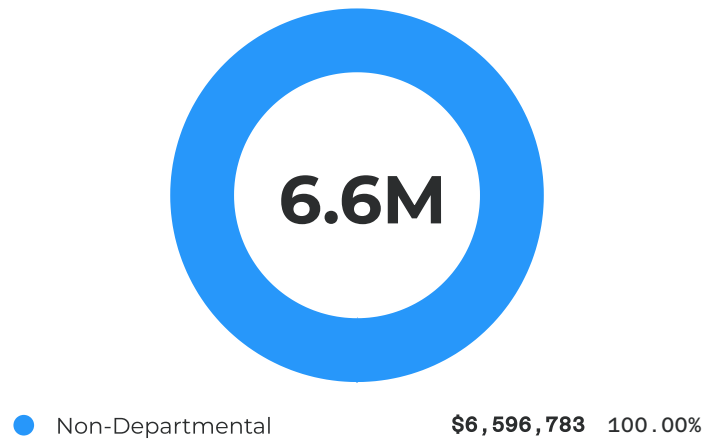
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$1,342,312	\$1,456,267	\$2,089,650	\$2,223,868	\$134,218	6.42%
Operating Expenditures	\$1,829,423	\$1,820,731	\$2,291,827	\$2,543,527	\$251,700	10.98%
Total Expenditures	\$3,171,735	\$3,276,998	\$4,381,477	\$4,767,395	\$385,918	8.81%

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary



Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	Change % FY25 to FY26
Non-Departmental						
Miscellaneous Expenses / Undistributed Daily Activ	\$8,154	-	-	-	-	-
Debt Service / Principal	-	-	-	\$673,009	\$673,009	-
Debt Service / Interest	-	-	-	\$183,150	\$183,150	-
Contractual Services / Other Contractual Service	\$219,226	\$123,209	\$297,000	\$581,500	\$284,500	95.79%
Utility Services / Water	\$1,045	\$1,113	\$1,250	\$1,350	\$100	8.00%
Utility Services / Sewer	\$902	\$1,098	\$1,150	\$1,426	\$276	24.00%
Utility Services / Electricity	\$7,633	\$6,171	\$6,700	\$7,236	\$536	8.00%
Utility Services / Refuse/Waste Disposal	\$4,441	\$2,857	\$3,500	\$3,780	\$280	8.00%
Rental & Leases / Operating/Capital Leasing	\$87,154	\$99,012	-	\$100,363	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	Change % FY25 to FY26
Repair/Maint Services / Equipment-Garage	-	-	\$6,500	-	-\$6,500	-100.00%
Admin Charges / Bank Charges and Fees	\$2,024	-\$1,130	\$24,000	\$26,400	\$2,400	10.00%
Other General Government / Principal	\$608,355	\$568,724	-	-	-	-
Other General Government / Interest	\$251,053	\$177,136	\$856,577	-	-\$856,577	-100.00%
Transfers / Building Fund	-	-	-	\$130,750	\$130,750	-
Transfers / Beach Fund	-	-	-	\$491,780	\$491,780	-
Transfers / To Grant Fund	-	\$8,061	-	-	-	-
Transfers / Transfer to CRA	\$2,897,547	\$3,559,340	\$3,876,927	\$4,151,039	\$274,112	7.07%
Transfers / Transfer to Capital Pro	\$188,909	\$263,091	\$845,000	\$245,000	-\$600,000	-71.01%
Miscellaneous Expenses / Other	\$68,598	\$2,244	-	-	-	-
Total Non-Departmental	\$4,345,041	\$4,810,926	\$5,918,604	\$6,596,783	\$678,179	11.46%
Total Expenditures	\$4,345,041	\$4,810,926	\$5,918,604	\$6,596,783	\$678,179	11.46%

This page was intentionally left blank

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
City Commission						
Salaries & Wages / Regular	\$127,500	\$127,500	\$201,500	\$74,000	58.04%	Admin Assistant moved back to dept
Special Pay / Other Pays	\$31,200	\$31,200	\$32,100	\$900	2.88%	
Legislative / FICA Taxes	\$12,049	\$12,049	\$17,710	\$5,661	46.98%	
Retirement Contributions / Defined Benefit Plan	-	-	\$16,413	\$16,413	-	
Retirement Contributions / 401-a Plan	\$12,750	\$12,750	\$12,750	-	0.00%	
Legislative / Life & Health Insurance	\$50,989	\$50,989	\$78,588	\$27,599	54.13%	
Workers' Compensation / Workers' Comp Regular	\$381	\$381	\$875	\$494	129.66%	
Professional Services / Internal IT Support	\$114,054	\$114,054	\$114,472	\$418	0.37%	
Professional Services / Profess Service Other	\$1,000	\$1,000	\$1,000	-	0.00%	Used for professional services such as commission photographs
Contractual Services / Other Contractual Service	\$200,000	\$200,000	\$50,000	-\$150,000	-75.00%	\$150,000 was budgeted in FY25 that will not be needed in FY26
Travel & Training / Training/Registration	\$5,000	\$5,000	\$6,500	\$1,500	30.00%	increasing as Diaz didn't go to conferences but Segrich will
Mayor registrations	-	\$1,200	\$1,300	\$100	8.33%	Mayor registrations - FLC, PBCLOC, NLC, OTHERS
Commissioner District 1 Registration	-	\$950	\$1,300	\$350	36.84%	Commissioner District 1 Registration - FLC, PBCLOC, NLC, OTHERS
Commissioner District 2 Registration	-	\$950	\$1,300	\$350	36.84%	Commissioner District 2 Registration - FLC, PBCLOC, NLC, OTHERS
Commissioner District 3 Registration	-	\$950	\$1,300	\$350	36.84%	Commissioner District 3 Registration - FLC, PBCLOC, NLC, OTHERS
Commissioner District 4 Registration	-	\$950	\$1,300	\$350	36.84%	Commissioner District 4 Registration - FLC, PBCLOC, NLC, OTHERS
Travel & Training / Lodging/Transportation	\$27,500	\$27,500	\$30,000	\$2,500	9.09%	increasing total as Segrich will travel

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Mayor	-	\$7,500	\$6,000	-\$1,500	-20.00%	while Diaz did not Mayor - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS
District 1 Commissioner	-	\$5,000	\$6,000	\$1,000	20.00%	District 1 Commissioner - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS
District 2 Commissioner	-	\$5,000	\$6,000	\$1,000	20.00%	District 2 Commissioner - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS
District 3 Commissioner	-	\$5,000	\$6,000	\$1,000	20.00%	District 3 Commissioner - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS
District 4 Commissioner	-	\$5,000	\$6,000	\$1,000	20.00%	District 4 Commissioner - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS
Communication/Freight Srv / Postage & Freight	\$200	\$200	\$200	-	0.00%	For unexpected mailings.
Utility Services / Water	\$800	\$800	\$1,770	\$970	121.25%	
Utility Services / Sewer	\$650	\$650	\$1,661	\$1,011	155.54%	
Utility Services / Electricity	\$4,000	\$4,000	\$4,320	\$320	8.00%	
Utility Services / Refuse/Waste Disposal	\$350	\$350	\$378	\$28	8.00%	
Insurance / Property/Liability	\$52,398	\$52,398	\$57,638	\$5,240	10.00%	
Legislative / Printing & Binding	\$1,000	\$1,000	\$1,000	-	0.00%	Business Cards / Name Tags / Name Plates (New Commissioners) and Business Cards Current Commissioners
Legislative / Promotional Activities	\$3,000	\$3,000	\$3,000	-	0.00%	For purchasing items for events like PrideFest; keeping the same as last year

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Other Curr Charges/Oblig / Advertising	\$3,000	\$3,000	\$1,500	-\$1,500	-50.00%	lower advertising costs as notices are online
Other Curr Charges/Oblig / Other	\$5,000	\$5,000	\$5,000	-	0.00%	Hosting PBC LOC Monthly Meeting in September
Office Supplies / Office Supplies	\$900	\$900	\$2,500	\$1,600	177.78%	increasing as there are now 4 agenda books being printed and not enough was budgeted in FY25
Operating Supplies / Small Tools & Equipment	\$250	\$250	\$250	-	0.00%	For purchasing small equipment items like copier, binding machine. Reduced from \$1,525 last fiscal year
Operating Supplies / Uniforms	\$500	\$500	\$1,500	\$1,000	200.00%	increase due to new commissioner and others wanting logoed shirts, sweaters, etc.
Legislative / Books, Publ, Subsc & Memb	\$35,220	\$35,220	\$39,500	\$4,280	12.15%	Memberships are increased by 5 - 7% annually so increases are budgeted for FY26
PBC League of Cities annual membership	-	\$13,500	\$15,000	\$1,500	11.11%	PBC League of Cities annual membership
Florida League of Cities annual membership	-	\$6,500	\$7,735	\$1,235	19.00%	Florida League of Cities annual membership
National League of Cities annual membership	-	\$3,700	\$4,800	\$1,100	29.73%	National League of Cities annual membership
Florida League of Mayors annual membership	-	\$1,300	\$1,400	\$100	7.69%	Florida League of Mayors annual membership
US Conf. of Mayors annual membership	-	\$4,200	\$4,200	-	0.00%	US Conf. of Mayors annual membership
Palm Beach TPA annual membership	-	\$4,300	\$4,500	\$200	4.65%	Palm Beach TPA annual membership
Amazon annual membership	-	\$120	\$165	\$45	37.50%	Amazon annual membership (Commission portion)
Spanish Chamber of Commerce annual membership	-	\$1,000	\$1,000	-	0.00%	Spanish Chamber of Commerce annual membership
The Forum Club	-	\$350	\$450	\$100	28.57%	The Forum Club
Greater Lantana Chamber of Commerce	-	\$250	\$250	-	0.00%	Greater Lantana Chamber of Commerce

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Total City Commission	\$689,691	\$689,691	\$682,125	-\$7,566	-1.10%	
Total Expenditures	\$689,691	\$689,691	\$682,125	-\$7,566	-1.10%	

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
City Manager						
Salaries & Wages / Regular	\$468,032	\$468,032	\$506,716	\$38,684	8.27%	
Other Salaries / Part Time	\$48,489	\$48,489	\$50,913	\$2,424	5.00%	
Overtime / Standard Overtime	-	-	\$3,000	\$3,000	-	
Special Pay / Longevity	-	-	\$1,500	\$1,500	-	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$13,800	\$13,800	\$13,800	-	0.00%	
Executive / FICA Taxes	\$35,812	\$35,812	\$39,829	\$4,017	11.22%	
Retirement Contributions / Defined Benefit Plan	\$17,079	\$17,079	\$17,372	\$293	1.72%	
Retirement Contributions / 401-a Plan	\$39,971	\$39,971	\$41,970	\$1,999	5.00%	
Executive / Life & Health Insurance	\$44,595	\$44,595	\$46,929	\$2,334	5.23%	
Workers' Compensation / Workers' Comp Regular	\$1,663	\$1,663	\$5,494	\$3,831	230.37%	
Professional Services / Internal IT Support	\$93,323	\$93,323	\$92,427	-\$896	-0.96%	
Contractual Service / Other Contractual Service	\$215,000	\$215,000	\$321,290	\$106,290	49.44%	
Capital City Consulting	-	\$56,000	\$36,000	-\$20,000	-35.71%	Provide lobbying and intergovernmental consultant services, including but not limited to, representing the City's interests before the Florida Legislature and the Executive Branch of the State government. On (date) Commission approved to hire Capital City Consulting to provide lobbying services. On (date) The budget was amended to increase \$36,000 for additional lobbying services from Capital City Consulting.
Akerman	-	\$30,000	-	-\$30,000	-100.00%	Provide lobbying and intergovernmental consultant services, including but not limited to, representing the City's interests before the Florida Legislature and the Executive Branch of the State government.
Strategic Plan	-	\$15,000	\$13,000	-\$2,000	-13.33%	Strategic Plan - Strategic solutions for

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						optimization. To move the city towards becoming a more vibrant, sustainable, and desirable place to live and work.
Citizen Survey	-	\$25,000	-	-\$25,000	-100.00%	Citizen Survey - To engage the needs of the citizens To gather opinions of the residents and business owners and feedback on various aspects of the City's local government services and overall quality of life. The survey would help Commission to understand the citizens' priorities, inform budget allocation, and improve service delivery.
Audio, Video, Broadcasting Intergration & Consultation Services	-	\$15,000	\$15,000	-	0.00%	Audio, Video, Broadcasting Intergration & Consultation Services Production Streaming Services: Mayor's State of the City, Community Meetings, Joint Meetings between the City and CRA, etc. To provide information from public meetings online, to residents and business owners who were unable to attend.
Owner's Representation Services	-	\$50,000	-	-\$50,000	-100.00%	Owner's Representation Services
Chen Moore Garage / Gulfstream	-	-	\$80,000	\$80,000	-	Request funds to continue the contractual services with Chen Moore Associates during the completion of the parking garage.
WGI Engineering Firm	-	-	\$112,290	\$112,290	-	Update the city's previous parking study to include a parking garage at the Corner of 1st Avenue South and South K Street.
PR Firm	-	-	\$50,000	\$50,000	-	To partner with the Community Redevelopment Agency to secure a public relations firm to assist with developing marketing material and designing a

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						communications campaign
Code Review Process	-	-	\$15,000	\$15,000	-	At the request of City Commission to analyze for potential issues, improvements, and adherence to code standards. To improve code quality, catch errors early, and foster collaboration with all involved.
Master Plans	-	\$24,000	-	-\$24,000	-100.00%	Technical Studies for Departments as needed
Travel & Training / Training/Registration	\$6,600	\$6,600	\$6,600	-	0.00%	
ICMA International City/County Management Association	-	\$1,500	\$1,500	-	0.00%	ICMA International City/County Management Association
PBCCMA Palm Beach County City Management Association	-	\$2,000	\$2,000	-	0.00%	PBCCMA Palm Beach County City Management Association - Professional Development: PBCCMA provides information, assistance, training, exchanging of ideas and experiences concerning local government to enhance local government within Palm Beach County by use of research and factual study.
NATIONAL HURRICANE CONFERENCE	-	\$600	\$600	-	0.00%	Professional Development: Training to help improve hurricane preparedness, response, recovery, and mitigation in order to save lives and property. To minimize the risks of human life and property from the destructive forces of hurricanes.
SKILL PATH Professional Development for Administrative Support	-	\$1,000	\$1,000	-	0.00%	Professional Development for Administrative Support - Skillpath offers practical and convenient training that enhance skills, increase productivity, improve communication, and better organizational abilities.

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
FCCMA Florida City and County Management Asso.	-	\$1,500	\$1,500	-	0.00%	Professional Development: A professional organization of practicing public administrators throughout Florida local government. An organization that elevates professionalism, promotes the council-manager form of government while advancing the highest ethical and professional standards.
Travel & Training / Lodging/Transportation	\$4,000	\$4,000	\$4,000	-	0.00%	
ICMA	-	\$1,000	\$1,000	-	0.00%	Offering professional development programs, research, publications, data and information, technical assistance, and training to local government chief administrative officers and their staff, to enhance the quality of life for the residents, and employees of the City of Lake Worth Beach.
FCCMA	-	\$1,000	\$1,000	-	0.00%	Cost to cover transportation and lodging for the FCMMA (Florida City and County Management Association) Conference. - A professional organization of practicing public administrators throughout Florida local government. An organization that elevates professionalism, promotes the council-manager form of government while advancing the highest ethical and professional standards.
NATIONAL HURRICANE CONFERENCE	-	\$1,000	\$1,000	-	0.00%	Cost to cover transportation and lodging for the attendance of the National Hurricane Conference. - Training to help improve hurricane preparedness, response,

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
FLORIDA LEAGUE OF CITIES Legislative Action Days	-	\$1,000	\$1,000	-	0.00%	recovery, and mitigation in order to save lives and property. - To minimize the risks of human life and property from the destructive forces of hurricanes. FLORIDA LEAGUE OF CITIES Legislative Action Days: Provides members with tailored advocacy tools and training programs designed specifically for municipal officials. It also serves as administrator for the Florida Municipal Insurance Trust, offers innovative financial solutions to Florida's local government, and provides contractual support services to several statewide municipal and professional associations.
Communication/Freight Srv / Postage & Freight	\$100	\$100	\$200	\$100	100.00%	
Utility Services / Water	\$750	\$750	\$1,846	\$1,096	146.13%	
Utility Services / Sewer	\$800	\$800	\$1,731	\$931	116.37%	
Utility Services / Electricity	\$3,980	\$3,980	\$4,298	\$318	7.99%	
Utility Services / Refuse/Waste Disposal	\$350	\$350	\$378	\$28	8.00%	
Rental & Leases / Operating/Capital Leasing	\$3,361	\$3,361	\$3,365	\$4	0.12%	Cost increase due to new copier
Canon Copier	-	\$3,361	\$3,365	\$4	0.12%	Canon Copier
Insurance / Property/Liability	\$53,357	\$53,357	\$58,693	\$5,336	10.00%	
Repair/Maint Services / Equipment-General	\$400	\$400	\$400	-	0.00%	
Executive / Printing & Binding	\$4,875	\$4,875	\$4,875	-	0.00%	
Accelerated Business Solutions	-	\$1,500	\$1,500	-	0.00%	Charges printing per copy and provide maintenance for copier.
MyBinding.com	-	\$1,000	\$1,000	-	0.00%	Binding supplies for budget and misc. book binding. Allows easy access to store and retrieve information without the bulkiness and cost of 3 ring binder.
Other Printing and Binding	-	\$2,375	\$2,375	-	0.00%	Other miscellaneous printing and binding beyond the scope or capability of copier

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Executive / Promotional Activities	\$7,000	\$7,000	\$3,000	-\$4,000	-57.14%	
PBCCMA Annual Meeting Host	-	\$1,500	-	-\$1,500	-100.00%	Professional Development: PBCCMA provides information, assistance, training, exchanging of ideas and experiences concerning local government to enhance local government within Palm Beach County by use of research and factual study. The city hosts a meeting once a year as a participating member
PBC League of Cities Ethics Training	-	\$5,000	\$1,500	-\$3,500	-70.00%	The City host meeting once a year as a participating member
NAPC Neighborhood Association Presidents' Council - Raft Race	-	\$500	\$500	-	0.00%	NAPC Neighborhood Association Presidents' Council - Raft Race
PBC League of Cities Annual Installation Luncheon	-	-	\$1,000	\$1,000	-	
Other Curr Charges/Oblig / Advertising	\$2,495	\$2,495	\$2,495	-	0.00%	
LW Herald Press	-	\$500	-	-\$500	-100.00%	Remove item (LW Herald Press no longer in business)
Site Selection Magazine	-	\$500	-	-\$500	-100.00%	Site Selection Magazine
Palm Beach Post Legal Ads	-	\$1,495	\$2,495	\$1,000	66.89%	Palm Beach Post Legal Ads. Posting of City activities and Legal Ads
Other Curr Charges/Oblig / Other	\$6,700	\$6,700	\$6,700	-	0.00%	Discretionary spending relating to CM affairs: Meetings, Lunches, etc.
Office Supplies / Office Supplies	\$3,500	\$3,500	\$3,500	-	0.00%	Office Supplies are essential for City business to run smoothly on a day-to- day basis, such as pens, paper, and printer ink.
Executive / Books, Publ, Subsc & Memb	\$7,750	\$7,750	\$7,750	-	0.00%	
ICMA International City/County Management Association Membership	-	\$3,000	\$3,000	-	0.00%	Membership Professional Networking & Educational Tools Gained for Optimization of City's Resources
PBC Chamber	-	\$500	\$500	-	0.00%	PBC Chamber Membership Networking & Educational Tools

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						Gained for Optimization of City's Resources
FCCMA Florida City and County Management Association Membership Networking & Educational Tools Gained for Optimization of City's Resources	-	\$1,000	\$1,000	-	0.00%	Membership Networking & Educational Tools Gained for Optimization of City's Resources
LW Herald - Subscription	-	\$100	-	-\$100	-100.00%	Remove: No longer in business
Finnish Chamber - Membership	-	\$200	\$200	-	0.00%	Finnish Chamber - Membership
Discover the Palm Beaches - Subscription	-	\$500	\$500	-	0.00%	Discover the Palm Beaches - Subscription Networking & Educational Tools Gained for Optimization of City's Resources
GFOA/ FGOA/ PBCGFO - Membership	-	\$200	\$200	-	0.00%	GFOA/ FGOA/ PBCGFO - Membership
Chamber of Commerce of the Palm Beaches Membership	-	\$500	\$500	-	0.00%	Networking & Educational Tools Gained for Optimization of City's Resources
PBC Intergovernmental Coordination Program Clearinghouse Membership	-	\$1,250	\$1,250	-	0.00%	Networking & Educational Tools Gained for Optimization of City's Resources. Provides a process and opportunity for local governments to resolve conflicts and maintain open lines of communications.
National Forum for Black Public Admin (NFBPA) Membership	-	\$250	\$250	-	0.00%	Networking & Educational Tools Gained for Optimization of City's Resources
SkillPath	-	-	\$100	\$100	-	Professional Development: Materials for workshop
PBCCMA	-	\$250	\$250	-	0.00%	Palm Beach County City Management Association Membership Networking & Educational Tools Gained for Optimization of City's Resources
Replacement & Renewal / Equipment-Technology	\$500	\$500	\$500	-	0.00%	
Total City Manager	\$1,084,282	\$1,084,282	\$1,251,571	\$167,289	15.43%	
Total Expenditures	\$1,084,282	\$1,084,282	\$1,251,571	\$167,289	15.43%	

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
City Clerk						
Salaries & Wages / Regular	\$339,154	\$339,154	\$348,745	\$9,591	2.83%	
Overtime / Standard Overtime	-	-	\$1,500	\$1,500	-	This was budgeted in FY 25, we need to budget it going forward
Special Pay / Longevity	\$1,725	\$1,725	\$2,700	\$975	56.52%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$10,800	\$10,800	\$10,800	-	0.00%	
Legislative / FICA Taxes	\$26,469	\$26,469	\$27,689	\$1,220	4.61%	
Retirement Contributions / Defined Benefit Plan	\$33,569	\$33,569	\$26,039	-\$7,530	-22.43%	
Retirement Contributions / 401-a Plan	\$20,488	\$20,488	\$22,588	\$2,100	10.25%	
Legislative / Life & Health Insurance	\$30,512	\$30,512	\$32,245	\$1,733	5.68%	
Workers' Compensation / Workers' Comp Regular	\$741	\$741	\$778	\$37	4.99%	
Professional Services / Internal IT Support	\$79,876	\$79,876	\$97,184	\$17,308	21.67%	
Professional Services / Profess Service Other	\$12,000	\$17,000	\$20,000	\$3,000	17.65%	Codification of Ordinances & Off- Site Records Storage. Increase based on FY25 actuals.
CivicPlus - NextRequest	-	\$7,900	\$8,500	\$600	7.59%	
CivicPlus - Supplements	-	\$7,400	\$8,000	\$600	8.11%	
CivicPlus - OrdinanceBank	-	-	\$300	\$300	-	Moved from 34-50 to 31-90 in FY26
CiviPlus - Agendas	-	\$800	\$1,000	\$200	25.00%	
Microshed	-	-	\$1,000	\$1,000	-	Offsite storage of documents. Moved from 34-50 to 31-90 in FY26
Pontem	-	\$900	\$1,200	\$300	33.33%	Cemetery software this account hasn't been used in years; everything will be paid from 31.90
Contractual Services / Other Contractual Service	\$800	\$800	-	-\$800	-100.00%	**Subscription for Civic Plus - Micro Shred
Contractual Services / Pollworkers	\$30,000	\$30,000	\$30,000	-	0.00%	Payment for Approximately 63 Poll Workers

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						Increase due to there being more pollworkers at a higher pay rate
Travel & Training / Training/Registration	\$2,500	\$2,500	\$2,500	-	0.00%	Registration for conferences for Melissa & Shayla
Travel & Training / Lodging/Transportation	\$3,500	\$3,500	\$3,500	-	0.00%	Hotels & meals for conferences for Melissa & Shayla
Communication/Freight Srv / Postage & Freight	\$50	\$50	\$50	-	0.00%	To cover unexpected mail expenses. Budgeted same as last FY.
Utility Services / Water	\$700	\$700	\$1,985	\$1,285	183.57%	
Utility Services / Sewer	\$900	\$900	\$1,862	\$962	106.89%	
Utility Services / Electricity	\$4,500	\$4,500	\$4,860	\$360	8.00%	
Utility Services / Refuse/Waste Disposal	\$250	\$250	\$396	\$146	58.40%	
Rental & Leases / Operating/Capital Leasing	\$3,000	\$3,000	\$3,000	-	0.00%	Copier
Insurance / Property/Liability	\$33,606	\$33,606	\$36,967	\$3,361	10.00%	
Legislative / Printing & Binding	\$2,000	\$2,000	\$1,500	-\$500	-25.00%	Binding Ordinances for books
Legislative / Promotional Activities	\$4,000	\$4,000	\$4,000	-	0.00%	Unexpected expenses for the office
Other Curr Charges/Oblig / Advertising	\$13,000	\$13,000	\$3,000	-\$10,000	-76.92%	ads will be primarily online going forward so we're able to reduce the budgeted amount Advertising costs for ordinances, election-related ads, etc.
PB Post	-	\$7,000	-	-\$7,000	-100.00%	
El Latino	-	\$2,500	-	-\$2,500	-100.00%	
LW Herald	-	\$3,500	-	-\$3,500	-100.00%	Remove item (LW Herald Press no longer in business)
General Advertising	-	-	\$3,000	\$3,000	-	
Other Curr Charges/Oblig / Elections	\$92,500	\$92,500	\$92,500	-	0.00%	Supervisor of Elections - Cost to Run Election(s) - based on 2024 election costs
Office Supplies / Office Supplies	\$1,200	\$1,200	\$1,500	\$300	25.00%	increase in paper bought due to bigger & more agenda books

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Operating Supplies / Small Tools & Equipment	\$500	\$500	\$500	-	0.00%	This is for small equipment, keeping the same from last fiscal year
Legislative / Books, Publ, Subsc & Memb	\$970	\$970	\$1,050	\$80	8.25%	increase in membership fees
PBClerks Assn (PBCMCA)	-	\$70	\$200	\$130	185.71%	PBClerks Assn (PBCMCA)
Florida Clerks (FACC)	-	\$250	\$200	-\$50	-20.00%	Florida Clerks (FACC)
Florida Records Mgmt (FRMA)	-	\$300	\$250	-\$50	-16.67%	Florida Records Mgmt (FRMA)
International Clerks (IIMC)	-	\$350	\$400	\$50	14.29%	International Clerks (IIMC)
Total City Clerk	\$749,310	\$754,310	\$779,438	\$25,128	3.33%	
Total Expenditures	\$749,310	\$754,310	\$779,438	\$25,128	3.33%	

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Internal Auditor						
Salaries & Wages / Regular	\$131,020	\$131,020	\$137,571	\$6,551	5.00%	
Special Pay / Other Pays	\$6,300	\$6,300	\$6,300	-	0.00%	
Administrative / FICA Taxes	\$10,436	\$10,436	\$10,937	\$501	4.80%	
Retirement Contributions / Defined Cont Plan	\$13,102	\$13,102	\$13,757	\$655	5.00%	
Administrative / Life & Health Insurance	\$10,360	\$10,360	\$10,924	\$564	5.44%	
Workers' Compensation / Workers' Comp Regular	\$296	\$296	\$311	\$15	5.07%	
Professional Services / Internal IT Support	\$9,264	\$9,264	\$9,183	-\$81	-0.87%	
Professional Services / Other	\$5,000	\$5,000	\$5,000	-	0.00%	Special Public Service Tax Audit Services
Union Dues / Training/Registration	\$3,000	\$3,000	\$3,700	\$700	23.33%	
Union Dues / Lodging/Transportation	\$1,450	\$1,450	\$2,250	\$800	55.17%	
Insurance / Property/Liability	\$21,059	\$21,059	\$23,165	\$2,106	10.00%	
Administrative / Printing & Binding	\$500	\$500	\$500	-	0.00%	
Other Curr Charges/Oblig / Oblig/Other	\$500	\$500	\$500	-	0.00%	
Office Supplies / Office Supplies	\$1,300	\$1,300	\$1,100	-\$200	-15.38%	
Administrative / Books, Publ, Subsc & Memb	\$650	\$650	\$650	-	0.00%	
Total Internal Auditor	\$214,237	\$214,237	\$225,848	\$11,611	5.42%	
Total Expenditures	\$214,237	\$214,237	\$225,848	\$11,611	5.42%	

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
City Attorney						
Professional Services / Legal	\$588,000	\$588,000	\$668,000	\$80,000	13.61%	
Professional Services / Internal IT Support	\$14,964	\$14,964	\$15,214	\$250	1.67%	
Utility Services / Water	\$1,700	\$1,700	\$1,836	\$136	8.00%	
Utility Services / Sewer	\$1,200	\$1,200	\$1,296	\$96	8.00%	
Utility Services / Electricity	\$2,100	\$2,100	\$2,333	\$233	11.10%	
Utility Services / Refuse/Waste Disposal	\$200	\$200	\$216	\$16	8.00%	
Insurance / Property/Liability	\$36,678	\$36,678	\$40,346	\$3,668	10.00%	
Total City Attorney	\$644,842	\$644,842	\$729,241	\$84,399	13.09%	
Total Expenditures	\$644,842	\$644,842	\$729,241	\$84,399	13.09%	

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Accounting						
Salaries & Wages / Regular	\$1,612,709	\$1,612,709	\$1,700,122	\$87,413	5.42%	
Other Salaries / Part Time	\$46,644	\$46,644	\$46,644	-	0.00%	
Overtime / Standard Overtime	\$5,000	\$5,000	\$10,000	\$5,000	100.00%	Due to Annual Audit process and ACFR
Special Pay / Longevity	\$2,400	\$2,400	\$4,800	\$2,400	100.00%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$15,300	\$15,300	\$15,300	-	0.00%	
Administrative / FICA Taxes	\$128,470	\$128,470	\$135,724	\$7,254	5.65%	
Retirement Contributions / Defined Benefit Plan	\$300,381	\$300,381	\$274,078	-\$26,303	-8.76%	
Retirement Contributions / Defined Cont Plan	\$41,118	\$41,118	\$45,822	\$4,704	11.44%	
Administrative / Life & Health Insurance	\$249,871	\$249,871	\$277,150	\$27,279	10.92%	
Workers' Compensation / Workers' Comp Regular	\$2,438	\$2,438	\$2,560	\$122	5.00%	
Professional Services / Internal IT Support	\$209,312	\$209,312	\$220,736	\$11,424	5.46%	
Administrative / Accounting & Auditing	\$76,100	\$76,100	\$150,000	\$73,900	97.11%	This item covers External Auditing Services (Split with Utilities), This is based on contract cost with. Anthony Brunson P.A. for FY2024 annual independent financial auditing services for FY24 of \$130K plus a \$20K increase as we will go for RFP for FY25 audit
Contractual Services / Other Contractual Service	\$48,210	\$48,210	\$52,050	\$3,840	7.97%	
PBC IIS ILA FOR NON AD VALOREM ASSESSMENT	-	\$8,000	\$10,000	\$2,000	25.00%	PBC IIS ILA FOR NON AD VALOREM ASSESSMENT
ARMORED CAR SERVICE	-	\$8,000	\$8,000	-	0.00%	ARMORED CAR SERVICE, Based on Prior year actuals
UTILITY CUSTOMER SERVICE	-	\$5,210	\$5,300	\$90	1.73%	UTILITY CUSTOMER SERVICE
GRS: OPEB ANNUAL CALCULATIONS	-	\$12,000	\$12,000	-	0.00%	GRS: OPEB ANNUAL CALCULATIONS
DOCUMENT STORAGE	-	\$500	\$1,750	\$1,250	250.00%	DOCUMENT STORAGE
DOCUMENT SHREDDING	-	\$1,000	\$1,000	-	0.00%	DOCUMENT SHREDDING
GRS: ACTUARIAL/RETIREMENT STUDY	-	\$11,000	\$11,000	-	0.00%	GRS: ACTUARIAL/RETIREMENT STUDY
Ready Refresh/Water	-	\$2,500	\$3,000	\$500	20.00%	Ready Refresh/Water
Union Dues / Training/Registration	\$19,400	\$19,400	\$22,805	\$3,405	17.55%	
GFOA/FGFOA Training	-	\$5,000	\$6,000	\$1,000	20.00%	Director & Asst. Director annual financial accounting training.

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Acct. & Budget Staff Training	-	\$7,600	\$5,000	-\$2,600	-34.21%	Staff Training/ FGFOA, Annual Conferences, Annual Boot Camp for Governmental Accounting Staff, Bi-annual department meeting /training for staff
Acct & Budget Staff Certifications	-	\$4,800	\$3,000	-\$1,800	-37.50%	CPFO, CMA, CPA, etc.
Procurement Staff Training	-	\$2,000	\$6,000	\$4,000	200.00%	CPP for Purchasing Certification
Certified Management Accountant (CMA) certification	-	-	\$2,805	\$2,805	-	Senior Accountant training required for membership to the Institute of Management Accountants (IMA)
Union Dues / Lodging/Transportation	\$5,000	\$5,000	\$6,000	\$1,000	20.00%	
Union Dues / PEU	-	-	\$1,000	\$1,000	-	
Union Dues / PMSA	-	-	\$1,000	\$1,000	-	
Communication/Freight Srv / Postage & Freight	\$6,000	\$6,000	\$7,500	\$1,500	25.00%	Increased based on prior year and trend increasing cost
Utility Services / Water	\$6,000	\$6,000	\$6,480	\$480	8.00%	Contribution/Water Use
Utility Services / Sewer	\$3,500	\$3,500	\$5,723	\$2,223	63.51%	Contribution Sewer Use
Utility Services / Electricity	\$12,350	\$12,350	\$13,476	\$1,126	9.12%	Contribution/Electric Use
Utility Services / Refuse/Waste Disposal	\$560	\$560	\$1,219	\$659	117.68%	Contribution Refuse/Waste Disposal Use
Rental & Leases / Operating/Capital Leasing	\$6,700	\$6,700	\$6,700	-	0.00%	Cost same as prior year for copier and postage machine
Insurance / Property/Liability	\$67,161	\$67,161	\$73,877	\$6,716	10.00%	
Repair/Maint Services / Equipment-General	\$1,350	\$1,350	\$1,350	-	0.00%	Lease Mark Andy, Check Printing Machine
Administrative / Printing & Binding	\$6,500	\$6,500	\$13,000	\$6,500	100.00%	Increase based on prior year actuals
Other Curr Charges/Oblig / Advertising	\$24,000	\$24,000	\$30,000	\$6,000	25.00%	Solicitations and Budget Advertisements, cost increase based on prior year increase. 25% increase in costs
Office Supplies / Office Supplies	\$14,000	\$14,000	\$14,000	-	0.00%	Staff Office Supplies, Same as Prior Year
Operating Supplies / Computer Software	\$7,274	\$7,274	\$7,274	-	0.00%	
Administrative / Books, Publ, Subsc & Memb	\$1,730	\$1,730	\$4,410	\$2,680	154.91%	GAAFR, BUDGET and Accounting Materials
FGFOA Memberships	-	\$1,000	\$1,750	\$750	75.00%	FGFOA Membership for Director, Asst, Finance Director, Controller, Senior Accountant, Accountant 3*2, and Budget Analyst \$145 for

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
GFOA Memberships	-	\$610	\$550	-\$60	-9.84%	South Florida and West Palm Chapter/PP GFOA-Membership for Director and Asst Finance Director related to Best Practices in Accounting and Budget
Costco Membership	-	\$120	\$120	-	0.00%	Costco Membership
NIGP-National Procurement Membership	-	-	\$775	\$775	-	Southeast Florida Chapter of NIGP Membership Fee - \$35/person x 3 = \$105 (for FY26) Florida Association of Public Procurement Officials (FAPPO) Membership Fee (3 Members) - \$275 (for FY26) National Institute of Government Procurement (NIGP) Membership Fee - \$125/person x 3 = \$375 (for FY26)
NIGP-Assoc Designation	-	-	\$920	\$920	-	National Institute of Government Procurement (NIGP) Public Procurement Associate Designation – Certification (about 6 months to one year)
Institute of Management Accountants (IMA)	-	-	\$295	\$295	-	Membership fee for 1 Senior Accountant
Replacement & Renewal / Equipment-Technology	-	-	\$6,465	\$6,465	-	3 new laptops for Finance office
Machinery & Equipment / Equipment	\$111,000	\$111,000	\$10,000	-\$101,000	-90.99%	Decreased from prior year due to Finance remodel.
Furniture for Finance Department	-	\$81,000	\$10,000	-\$71,000	-87.65%	Furniture for Finance Department
Flooring for Finance Department	-	\$30,000	-	-\$30,000	-100.00%	Flooring for Finance Department
Total Accounting	\$3,030,478	\$3,030,478	\$3,167,265	\$136,787	4.51%	
Total Expenditures	\$3,030,478	\$3,030,478	\$3,167,265	\$136,787	4.51%	

Human Resources Itemizations

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Administration						
Salaries & Wages / Regular	\$149,835	\$149,835	\$176,730	\$26,895	17.95%	
Other Salaries / Part Time	\$23,299	\$23,299	\$6,698	-\$16,601	-71.25%	
Overtime / Standard Overtime	-	-	\$3,000	\$3,000	-	
Special Pay / Longevity	\$450	\$450	\$875	\$425	94.44%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$2,475	\$2,475	\$2,475	-	0.00%	
Administrative / FICA Taxes	\$13,451	\$13,451	\$14,501	\$1,050	7.81%	
Retirement Contributions / Defined Benefit Plan	\$21,915	\$21,915	\$24,798	\$2,883	13.16%	
Retirement Contributions / Defined Cont Plan	\$6,217	\$6,217	\$7,006	\$789	12.69%	
Administrative / Life & Health Insurance	\$18,646	\$18,646	\$22,297	\$3,651	19.58%	
Workers' Compensation / Workers' Comp Regular	\$414	\$414	\$435	\$21	5.07%	
Administrative / Recruiting Expense	\$33,500	\$33,500	\$33,500	-	0.00%	Cost for recruitment databases and programs.
ADP Crime Radar (State & Federal Background Search)	-	\$5,000	\$5,000	-	0.00%	Job Target (job postings) - HR Sites and Job Advertisements
LinkedIn and ADP Programmatic	-	\$6,000	\$6,000	-	0.00%	ADP Document Cloud database for new applicants On- boarding platform; Cost based on Total Active Employees
ADP Document Cloud (New Applicants)	-	\$4,000	\$4,000	-	0.00%	Database for new applicants, onboarding platform; fee based on total active employees. t
Job Target (Job Postings)	-	\$6,000	\$6,000	-	0.00%	Job postings for HR sites and job advertisements.
CandidateLink Lite (Screening & Selections)	-	\$12,500	\$12,500	-	0.00%	Screening and selection services.
Professional Services / Medical	\$10,000	\$10,000	\$10,000	-	0.00%	Drug testing and random drug testing for New Hires and

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Professional Services / Internal IT Support	\$70,749	\$70,749	\$71,346	\$597	0.84%	CDL drivers MD Now; NMS; Concentra; Absolute MDT.
Contractual Services / Employee Training	\$68,500	\$68,500	\$68,500	-	0.00%	Training and Development for employees City wide FAU Training Programs; FEMA & NIMS Training.
Interview and Selection Training - Management Team	-	\$25,000	\$25,000	-	0.00%	Interview and Selection Training - Management Team.
Sexual Harassment Training - Kantola	-	\$7,000	\$7,000	-	0.00%	Sexual Harassment Training - Kantola.
Additional HR Training	-	\$7,000	\$7,000	-	0.00%	
Team Building - Leadership Team	-	\$10,000	\$10,000	-	0.00%	Team Building - Leadership Team.
Supervision in Government Module 2	-	\$13,000	\$13,000	-	0.00%	Supervision in Government Module 2.
Mental Health Training	-	\$2,500	\$2,500	-	0.00%	Mental Health Training.
Customer Service Training	-	\$2,500	\$2,500	-	0.00%	Customer Service Training.
Ethics & Labor Relations Training	-	\$1,500	\$1,500	-	0.00%	Ethics & Labor Relations Training.
Contractual Services / Other Contractual Service	\$40,500	\$40,500	\$52,500	\$12,000	29.63%	Contracts
Employee Engagement Survey	-	\$2,500	\$2,500	-	0.00%	Employee Engagement Surveys.
On-Line Hiring; Fillable Forms	-	\$5,000	\$5,000	-	0.00%	Online Hiring; Fillable Forms.
ADP Performance Management System	-	\$8,000	\$8,000	-	0.00%	ADP Performance Management System - Performance Evaluations.
HRCC - Job Descriptions	-	\$12,000	\$24,000	\$12,000	100.00%	Citywide Job Descriptions; IBEW GL Mapping, ADP Audit System Reports;
ADP Consultants	-	\$10,000	\$10,000	-	0.00%	Position Control and Performance Evaluations.
Ready Refresh	-	\$3,000	\$3,000	-	0.00%	Water dispenser, large bottles of water and dispenser maintenance. For Finance, HR Dept and Clerk's Office.
Union Dues / Training/Registration	\$20,000	\$20,000	\$20,000	-	0.00%	Cost of attending HR Certifications and

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
HR Management Training - IPMA & Benefits	-	\$6,000	\$6,000	-	0.00%	Conferences - Human Resources Team of 7 HR Management Training - IPMA & Benefits.
SHRM Certifications and Conferences	-	\$10,000	\$10,000	-	0.00%	Certifications and Conferences.
CEBS Benefits Certification	-	\$2,000	\$2,000	-	0.00%	Benefits Certification.
Risk Training	-	\$2,000	\$2,000	-	0.00%	ARM and AIC Certifications.
Union Dues / Lodging/Transportation	\$10,000	\$10,000	\$10,000	-	0.00%	Travel and Lodging expenses for HR team attending annual HR Training and Developmental programs.
Communication/Freight Srv / Postage & Freight	\$1,700	\$1,700	\$1,700	-	0.00%	Postage via FedEx; UPS, USPS for all City employee personnel matters.
Utility Services / Water	\$1,500	\$1,500	\$1,620	\$120	8.00%	
Utility Services / Sewer	\$450	\$450	\$1,364	\$914	203.11%	
Utility Services / Electricity	\$2,500	\$2,500	\$3,212	\$712	28.48%	
Utility Services / Refuse/Waste Disposal	\$180	\$180	\$291	\$111	61.67%	
Rental & Leases / Operating/Capital Leasing	\$9,600	\$9,600	\$9,600	-	0.00%	Canon - Office copier; Carahsoft Technology
Insurance / Property/Liability	\$19,073	\$19,073	\$20,980	\$1,907	10.00%	Property Liability.
Repair/Maint Services / Equipment-General	\$700	\$700	\$700	-	0.00%	Miscellaneous repair/maintenance services.
Administrative / Printing & Binding	\$1,500	\$1,500	\$1,500	-	0.00%	Business Cards, HR Informational Materials; Tropical Tidbits.
Administrative / Promotional Activities	\$5,000	\$5,000	\$5,000	-	0.00%	Onboarding New Hires to the City; New Hire Orientation; Bereavement Flowers and Cards.
Other Curr Charges/Oblig / Oblig/Other	\$46,000	\$46,000	\$46,000	-	0.00%	Cost of purchasing items for City Wide Employee Annual Events.
Volunteer Breakfast	-	\$2,500	\$2,500	-	0.00%	Event to appreciate the City's volunteers
Employee Barbeque	-	\$8,000	\$8,000	-	0.00%	Employee Barbecue.
Employee Holiday Event	-	\$8,000	\$8,000	-	0.00%	Employee Holiday Event.

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Employee Turkey Giveaway	-	\$25,000	\$25,000	-	0.00%	Employee Thanksgiving Turkey Giveaway.
Wellness Events	-	\$2,500	\$2,500	-	0.00%	Wellness Events.
Office Supplies / Office Supplies	\$4,500	\$4,500	\$4,950	\$450	10.00%	Increase in the cost of general office supplies.
Operating Supplies / Gas, Lubricants & Oil	\$150	\$150	\$150	-	0.00%	Miscellaneous supplies
Operating Supplies / Small Tools & Equipment	\$500	\$500	\$500	-	0.00%	PPE Supplies - Antibacterial, Masks, Wipes.
Administrative / Books, Publ, Subsc & Memb	\$1,000	\$1,000	\$1,000	-	0.00%	Notary Renewals; HR Subscriptions, Magazines & Memberships.
FPELRA Memberships	-	\$250	\$250	-	0.00%	FPELRA Memberships.
HRCI & SHRM Subscriptions	-	\$250	\$250	-	0.00%	HRCI & SHRM Subscriptions.
SHRM Memberships	-	\$250	\$250	-	0.00%	SHRM Memberships
IPMA Memberships	-	\$250	\$250	-	0.00%	PSHRA Memberships.
Total Administration	\$584,304	\$584,304	\$623,228	\$38,924	6.66%	
Total Expenditures	\$584,304	\$584,304	\$623,228	\$38,924	6.66%	

Community Sustainability Itemizations

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Administration						
Salaries & Wages / Regular	\$81,404	\$81,404	\$110,781	\$29,377	36.09%	
Overtime / Standard Overtime	-	-	\$100	\$100	-	
Special Pay / Longevity	\$304	\$304	\$1,250	\$946	311.18%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$1,935	\$1,935	\$1,260	-\$675	-34.88%	
Community Development / FICA Taxes	\$6,375	\$6,375	\$8,661	\$2,286	35.86%	
Retirement Contributions / Defined Benefit Plan	\$6,647	\$6,647	\$14,748	\$8,101	121.87%	
Retirement Contributions / 401-a Plan	\$5,482	\$5,482	\$4,413	-\$1,069	-19.50%	
Community Development / Life & Health Insurance	\$6,134	\$6,134	\$22,601	\$16,467	268.45%	
Workers' Compensation / Workers' Comp Regular	\$319	\$319	\$478	\$159	49.84%	
Professional Services / Internal IT Support	\$45,297	\$45,297	\$45,606	\$309	0.68%	
Professional Services / Profess Services Other	\$108,000	\$108,000	\$75,000	-\$33,000	-30.56%	Expenditures for FY 26 will be slightly less for FY 25 due to completion dates of several special projects and studies.
Marketing Materials for Department	-	\$9,500	\$15,000	\$5,500	57.89%	Marketing Materials for Department
Sustainability Initiative	-	\$2,500	\$15,000	\$12,500	500.00%	Implementation of Sustainability Initiative
Central Square Training Expenses	-	\$6,000	\$20,000	\$14,000	233.33%	Central Square Training Expenses
Carbon Neutrality/Greenhouse Gas Emissions Reduction Element	-	\$90,000	\$10,000	-\$80,000	-88.89%	Carbon Neutrality/Greenhouse Gas Emissions Reduction Element
Consultants for Comp Plan Implementation	-	-	\$7,500	\$7,500	-	Funding for anticipated costs for consultants to assist with comprehensive plan updates and amendments.
Outside Studies and Training	-	-	\$7,500	\$7,500	-	Funding for outside consultants to support departmental initiative and training.
Union Dues / Training/Registration	\$1,000	\$1,000	\$2,500	\$1,500	150.00%	Expenditures expected to increase

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						due to full complement of staff and increased need to take advantage of training opportunities. Funding to cover required training and certification maintenance.
Union Dues / Lodging/Transportation	\$500	\$500	\$1,500	\$1,000	200.00%	Expenditures expected to increase due to full complement of staff and increased need to take advantage of training opportunities. Funding to cover required training and certification maintenance.
Union Dues / PEU	\$400	\$400	-	-\$400	-100.00%	Annual funding for miscellaneous operating items
Communication/Freight Srv / Postage & Freight	\$250	\$250	\$250	-	0.00%	Expenditures expected to remain flat compared to FY 2025. Funding to cover required training and certification maintenance.
Rental & Leases / Operating/Capital Leasing	\$275	\$275	\$275	-	0.00%	Expenditures expected to remain flat compared to FY 2025. **Annual shared cost of copier maintenance
Copier	-	\$275	\$275	-	0.00%	
Insurance / Property/Liability	\$10,359	\$10,359	\$11,395	\$1,036	10.00%	
Repair/Maint Services / Buildings	\$15,000	\$15,000	\$15,000	-	0.00%	Funding needed to cover General Fund responsibilities for improvements being made to the 1900 Building for DCS.
Repair/Maint Services / Equipment-Garage	\$6,480	\$6,480	\$7,703	\$1,223	18.87%	
Community Development / Printing & Binding	\$3,000	\$3,000	\$3,000	-	0.00%	Expenditures expected to remain flat compared to FY 2025. Funding to cover required training and certification maintenance.

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Other Curr Charges/Oblig / Advertising	\$250	\$250	\$250	-	0.00%	Expenditures expected to remain flat compared to FY 2025. **Annual funding for promotional events/material
Other Curr Charges/Oblig / Other	\$100	\$100	\$100	-	0.00%	Expenditures expected to remain flat compared to FY 2025. **Annual funding for miscellaneous office supplies
Office Supplies / Office Supplies	\$500	\$500	\$500	-	0.00%	Expenditures expected to remain flat compared to FY 2025. **Annual funding for miscellaneous office supplies
Operating Supplies / Gas, Lubricants & Oil	\$450	\$450	\$450	-	0.00%	Expenditures expected to remain flat compared to FY 2025. Annual funding to operate vehicles
Operating Supplies / Small Tools & Equipment	\$200	\$200	\$200	-	0.00%	Expenditures expected to remain flat compared to FY 2025. **Annual funding for miscellaneous small tools
Operating Supplies / Other	\$150	\$150	\$150	-	0.00%	Expenditures expected to remain flat compared to FY 2025. Funding to cover incidental items as necessary.
Community Development / Books, Publ, Subsc & Memb	\$500	\$500	\$2,500	\$2,000	400.00%	Expenditures expected to increase due to full complement of staff and increased number of memberships. **APA, AIA, National Trust, Florida Trust, USGBC, Florida Green, ICC, NCARB, IDA BDB, BOAD, SEED
Machinery & Equipment / Misc. Equipment	\$900	\$900	\$25,000	\$24,100	2,677.78%	Additional expenditures required for the general fund components of proposed 1900 Second Avenue renovations being

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						funded by the Building Fund. Funding to cover IT equipment costs as necessary (renovations).
Total Administration	\$302,211	\$302,211	\$355,671	\$53,460	17.69%	
Planning & Zoning						
Repair/Maint Services / Equipment-Garage	\$6,480	\$6,480	\$7,703	\$1,223	18.87%	
Salaries & Wages / Regular	\$721,033	\$721,033	\$863,503	\$142,470	19.76%	
Other Salaries / Part Time	\$25,513	\$25,513	\$26,791	\$1,278	5.01%	
Overtime / Standard Overtime	\$5,000	\$5,000	\$5,000	-	0.00%	
Special Pay / Longevity	\$2,430	\$2,430	\$2,400	-\$30	-1.23%	
Special Pay / Other Pays	\$2,925	\$2,925	\$4,500	\$1,575	53.85%	
Community Development / FICA Taxes	\$57,858	\$57,858	\$68,949	\$11,091	19.17%	
Retirement Contributions / Defined Benefit Plan	\$162,172	\$162,172	\$156,484	-\$5,688	-3.51%	
Retirement Contributions / 401-a Plan	\$7,234	\$7,234	\$12,271	\$5,037	69.63%	
Community Development / Life & Health Insurance	\$112,111	\$112,111	\$142,927	\$30,816	27.49%	
Workers' Compensation / Workers' Comp Regular	\$11,882	\$11,882	\$12,476	\$594	5.00%	
Professional Services / Internal IT Support	\$99,893	\$99,893	\$127,654	\$27,761	27.79%	
Professional Services / Profess Services Other	\$60,000	\$60,000	\$60,000	-	0.00%	Annual Planning, Zoning & Preservation Consultant - Neighborhood Planning
Consulting Services	-	\$60,000	\$60,000	-	0.00%	Annual Planning, Zoning & Preservation Consultant - Neighborhood Planning. To cover consultant services for inspections and plan reviews as needed.
Union Dues / Training/Registration	\$1,500	\$1,500	\$3,000	\$1,500	100.00%	Annual funding for training/registration fees - Green Globe cert for staff
Union Dues / Lodging/Transportation	\$900	\$900	\$1,200	\$300	33.33%	Annual funding for lodging for training
Communication/Freight Srv / Postage & Freight	\$1,000	\$1,000	\$1,000	-	0.00%	Annual funding for postage - various mailings. Funding to cover required postage of mailers.
Utility Services / Water	\$1,100	\$1,100	\$1,188	\$88	8.00%	

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Utility Services / Sewer	\$1,500	\$1,500	\$1,620	\$120	8.00%	
Utility Services / Electricity	\$1,900	\$1,900	\$2,052	\$152	8.00%	
Utility Services / Refuse/Waste Disposal	\$100	\$100	\$108	\$8	8.00%	
Rental & Leases / Operating/Capital Leasing	\$1,200	\$1,200	\$1,200	-	0.00%	
Copier	-	\$1,200	\$1,200	-	0.00%	Annual shared cost of copier maintenance
Insurance / Property/Liability	\$860	\$860	\$946	\$86	10.00%	
Community Development / Printing & Binding	\$3,500	\$3,500	\$3,500	-	0.00%	Annual funding for brochure design and printing
Other Curr Charges/Oblig / Advertising	\$8,000	\$8,000	\$8,000	-	0.00%	Annual funding for advertising hearings for P&Z and HP Boards
Other Curr Charges/Oblig / Other	\$1,000	\$1,000	\$1,000	-	0.00%	Annual funding for miscellaneous operating items
Office Supplies / Office Supplies	\$1,800	\$1,800	\$1,800	-	0.00%	Annual funding for miscellaneous office supplies
Operating Supplies / Small Tools & Equipment	\$150	\$150	\$150	-	0.00%	Annual funding for miscellaneous small tools
Community Development / Books, Publ, Subsc & Memb	\$1,200	\$1,200	\$1,800	\$600	50.00%	Annual memberships for Asst Director and staff
Machinery & Equipment / Misc. Equipment	\$16,200	\$16,200	\$15,000	-\$1,200	-7.41%	Funding for purchase of computers for new staff. Funding to cover IT equipment costs as necessary.
Total Planning & Zoning	\$1,316,441	\$1,316,441	\$1,534,222	\$217,781	16.54%	
Code Enforcement						
Salaries & Wages / Regular	\$927,174	\$927,174	\$1,184,490	\$257,316	27.75%	
Other Salaries / Part Time	\$29,422	\$29,422	\$30,893	\$1,471	5.00%	
Overtime / Standard Overtime	\$5,000	\$5,000	\$10,000	\$5,000	100.00%	Overtime for weekends and special events
Special Pay / Longevity	\$3,094	\$3,094	\$6,550	\$3,456	111.70%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$2,925	\$2,925	\$4,500	\$1,575	53.85%	
Community Development / FICA Taxes	\$73,978	\$73,978	\$94,518	\$20,540	27.77%	
Retirement Contributions / Defined Benefit Plan	\$212,179	\$212,179	\$230,366	\$18,187	8.57%	
Retirement Contributions / 401-a Plan	\$7,846	\$7,846	\$13,973	\$6,127	78.09%	

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Community Development / Life & Health Insurance	\$183,535	\$183,535	\$334,499	\$150,964	82.25%	
Workers' Compensation / Workers' Comp Regular	\$23,432	\$23,432	\$24,604	\$1,172	5.00%	
Professional Services / Internal IT Support	\$182,124	\$182,124	\$195,752	\$13,628	7.48%	
Professional Services / Profess Services Other	\$10,000	\$10,000	\$7,500	-\$2,500	-25.00%	Funding to cover the costs of outside consultants to perform inspections for code compliance.
Inspection and Plan Review Services	-	\$10,000	\$7,500	-\$2,500	-25.00%	Funding to cover consultant services for inspections and plan reviews as needed
Contractual Services / Other Contractual Service	\$20,000	\$20,000	\$7,500	-\$12,500	-62.50%	Funding for outside consultant services to undertake past due use & occupancy inspections prior to business license renewal season
Scanning Services	-	\$20,000	\$7,500	-\$12,500	-62.50%	Funding to cover outside scanning services for property files.
Union Dues / Training/Registration	\$1,500	\$1,500	\$7,000	\$5,500	366.67%	FACE certification for 4 new staff members, 1 FABTO conference for Assistant Director and 1 tuition reimbursement
Union Dues / Lodging/Transportation	-	-	\$2,800	\$2,800	-	2 FACE training and 1 FABTO conference lodging and transportation
Communication/Freight Srv / Postage & Freight	\$15,000	\$15,000	\$20,000	\$5,000	33.33%	Annual funding for postage - including certified letters, hearing notices
Utility Services / Water	\$80	\$80	\$99	\$19	23.75%	
Utility Services / Sewer	\$45	\$45	\$59	\$14	31.11%	
Utility Services / Electricity	\$900	\$900	\$972	\$72	8.00%	
Utility Services / Refuse/Waste Disposal	\$75	\$75	\$81	\$6	8.00%	
Rental & Leases / Operating/Capital Leasing	\$3,500	\$3,500	\$3,500	-	0.00%	Annual shared cost of copier maintenance
Copier	-	\$3,500	\$3,500	-	0.00%	Annual shared cost of copier maintenance
Insurance / Property/Liability	\$10,530	\$10,530	\$11,583	\$1,053	10.00%	
Repair/Maint Services / Equipment-Garage	\$71,283	\$71,283	\$84,724	\$13,441	18.86%	
Community Development / Printing & Binding	\$4,000	\$4,000	\$3,500	-\$500	-12.50%	Annual funding for brochure design and

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						miscellaneous printing. Printing of literature and notices.
Other Curr Charges/Oblig / Advertising	\$500	\$500	\$500	-	0.00%	Annual funding for promotional events/material
Other Curr Charges/Oblig / Other	\$500	\$500	\$500	-	0.00%	Annual funding for miscellaneous operating items
Office Supplies / Office Supplies	\$4,000	\$4,000	\$5,000	\$1,000	25.00%	Annual funding for miscellaneous office supplies - in addition to being fully staffed. Increase in cost of various office supplies in anticipation of being fully staffed.
Operating Supplies / Gas, Lubricants & Oil	\$10,000	\$10,000	\$10,000	-	0.00%	Annual funding for miscellaneous lubricants. Funding to operate vehicles.
Operating Supplies / Small Tools & Equipment	\$500	\$500	\$500	-	0.00%	Annual funding for miscellaneous small tools
Operating Supplies / Uniforms	\$1,500	\$1,500	\$1,500	-	0.00%	Annual funding for uniform expenditures
Operating Supplies / Other	\$1,600	\$1,600	\$1,600	-	0.00%	Annual funding for miscellaneous office supplies. Funding to cover incidental items as necessary.
Community Development / Books, Publ, Subsc & Memb	\$1,000	\$1,000	\$3,000	\$2,000	200.00%	FACE membership
Total Code Enforcement	\$1,807,222	\$1,807,222	\$2,302,063	\$494,841	27.38%	
Business License						
Salaries & Wages / Regular	\$52,530	\$52,530	\$86,492	\$33,962	64.65%	
Overtime / Standard Overtime	-	-	\$375	\$375	-	
Special Pay / Longevity	\$694	\$694	\$760	\$66	9.51%	
Community Development / FICA Taxes	\$4,072	\$4,072	\$6,703	\$2,631	64.61%	
Retirement Contributions / Defined Benefit Plan	\$13,132	\$13,132	\$18,694	\$5,562	42.35%	
Community Development / Life & Health Insurance	\$11,929	\$11,929	\$34,037	\$22,108	185.33%	
Workers' Compensation / Workers' Comp Regular	\$66	\$66	\$69	\$3	4.55%	
Professional Services / Internal IT Support	\$47,395	\$47,395	\$62,461	\$15,066	31.79%	
Union Dues / Training/Registration	\$500	\$500	\$1,000	\$500	100.00%	FABTO conference - 2 staff members

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Union Dues / Lodging/Transportation	\$500	\$500	\$1,000	\$500	100.00%	FABTO conference - CS Technician Expenditures expected to increase due to postage rate increases. Postage is used to mail annual business license renewal notices and licenses as they are renewed and issued. **Annual funding for business license mailings
Communication/Freight Srv / Postage & Freight	\$5,000	\$5,000	\$6,000	\$1,000	20.00%	Annual shared cost of copier maintenance - reduced based on past years expenditure. Re- allocated to increase office supplies.
Rental & Leases / Operating/Capital Leasing	\$1,000	\$1,000	\$850	-\$150	-15.00%	Funding to cover costs of copier.
Copier	-	\$1,000	\$850	-\$150	-15.00%	Expenditures expected to increase due to increase in cost of material and labor to print business license renewal forms, business license forms, and envelopes for mailings.
Community Development / Printing & Binding	\$6,000	\$6,000	\$6,500	\$500	8.33%	Anticipated printing cost increase for printing of literature and notices.
Office Supplies / Office Supplies	\$650	\$650	\$800	\$150	23.08%	Savings from 001-20- 50-515.44.20 added to this account to cover miscellaneous office supplies. Business License Division uses product-specific toners that must be replaced frequently Increase in cost of various office supplies in anticipation of being fully staffed.
Community Development / Books, Publ, Subsc & Memb	\$500	\$500	\$500	-	0.00%	FABTO, BOAF, ICC Memberships for 4 staff members
Total Business License	\$143,968	\$143,968	\$226,241	\$82,273	57.15%	
Strategic Planning & Design						
Salaries & Wages / Regular	\$30,022	\$30,022	\$33,099	\$3,077	10.25%	

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Special Pay / Longevity	\$158	\$158	\$225	\$67	42.41%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$945	\$945	\$945	-	0.00%	
Other Economic Environ / FICA Taxes	\$2,371	\$2,371	\$2,611	\$240	10.12%	
Retirement Contributions / Defined Cont Plan	\$2,859	\$2,859	\$3,152	\$293	10.25%	
Other Economic Environ / Life & Health Insurance	\$1,578	\$1,578	\$1,663	\$85	5.39%	
Workers' Compensation / Workers' Comp Regular	\$205	\$205	\$215	\$10	4.88%	
Professional Services / Internal IT Support	\$9,534	\$9,534	\$9,636	\$102	1.07%	
Professional Services / Other	\$15,000	\$15,000	\$15,000	-	0.00%	
Inspections and Plan Review Services	-	\$15,000	\$15,000	-	0.00%	Funding to cover consultant services for inspections and plan reviews as needed
Contractual Services / Other Contractual Service	\$20,000	\$20,000	\$15,000	-\$5,000	-25.00%	Annual funding for economic development and strategic planning activities from outside.
Travel & Training / Training/Registration	\$1,000	\$1,000	\$3,730	\$2,730	273.00%	Expenditures expected to remain flat compared to FY 2025. **\$1,000 for Executive Director
Travel & Training / Lodging/Transportation	\$1,000	\$1,000	\$1,000	-	0.00%	Expenditures expected to remain flat compared to FY 2025. **\$1,000 for Executive Director
Other Economic Environ / Printing & Binding	\$2,500	\$2,500	\$2,500	-	0.00%	Expenditures expected to remain flat compared to FY 2025. **Printing of marketing, strategic Planning, branding and visioning materials.
Other Economic Environ / Promotional Activities	\$2,500	\$2,500	\$2,500	-	0.00%	Expenditures expected to remain flat compared to FY 2025. **Symposium for strategic visioning and investment
Other Curr Charges/Oblig / Advertising	\$500	\$500	\$500	-	0.00%	Expenditures expected to remain flat compared to FY 2025. **Public and legal notices

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Office Supplies / Office Supplies	\$200	\$200	\$200	-	0.00%	Expenditures expected to remain flat compared to FY 2025.
Operating Supplies / Other	\$150	\$150	\$150	-	0.00%	Expenditures expected to remain flat compared to FY 2025. **General office and operating supplies and tools.
Other Economic Environ / Books, Publ, Subsc & Memb	\$1,000	\$1,000	\$2,500	\$1,500	150.00%	Expenditures expected to remain flat compared to FY 2025. **APA, AIA, National Trust, Florida Trust, USGBC, Florida Green, ICC, NCARB, IDA, BDB, BOAF, SEED, Preservation Forum, IDA
Machinery & Equipment / Misc. Equipment	\$1,000	\$1,000	\$1,000	-	0.00%	Expenditures expected to remain flat compared to FY 2025. Funding to cover IT equipment costs as necessary.
Total Strategic Planning & Desig	\$92,522	\$92,522	\$95,626	\$3,104	3.35%	
Total Expenditures	\$3,662,364	\$3,662,364	\$4,513,823	\$851,459	23.25%	

Police and Fire Itemizations

Expenditures by Department

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Police						
Retirement Contributions / Defined Benefit Plan	\$4,025,627	\$4,025,627	\$1,722,567	-\$2,303,060	-57.21%	
Other Contractual Service / Other Contractual Servi	\$14,692,551	\$14,692,551	\$14,720,322	\$27,771	0.19%	
PBSO Contract	-	\$14,340,512	\$14,627,322	\$286,810	2.00%	96.28% of total contract shared with Beach 1.86% and Electric 1.86%
PBSO Beach Contract - Beach (Temporary)	-	\$277,039	-	-\$277,039	-100.00%	Annual Police contract for Beach (temporarily Gen Fund until Beach can sustain) 1.86% of total contract.
License Plate Reader Camera System Hardware Support Extended Warranty	-	\$75,000	\$93,000	\$18,000	24.00%	The City is adding 6 license plate readers, which brings the total number of LPR's to 31. Unit cost = \$3,000 yearly Total annual cost = \$93,000
Other Contractual Service / Ordinance Arrest Fees	\$4,500	\$4,500	\$4,500	-	0.00%	
Utility Services / Water	\$12,000	\$12,000	\$82,476	\$70,476	587.30%	
Utility Services / Sewer	\$7,000	\$7,000	\$42,217	\$35,217	503.10%	
Utility Services / Electricity	\$68,000	\$68,000	\$73,440	\$5,440	8.00%	
Utility Services / Refuse/Waste Disposal	\$8,000	\$8,000	\$9,531	\$1,531	19.14%	
Insurance / Property/Liability	\$171,647	\$171,647	\$188,812	\$17,165	10.00%	
Repair/Maint Services / Buildings	\$49,000	\$49,000	\$70,000	\$21,000	42.86%	
Fire Alarm/Fire Sprinkler Service Contract	-	\$3,000	\$3,000	-	0.00%	Fire Alarm/Fire Sprinkler Service Contract

Police and Fire Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Painting, Carpentry, Electric HVAC	-	\$40,000	\$40,000	-	0.00%	Painting, Carpentry, Electric HVAC
Elevator Service Contract	-	\$3,000	\$3,000	-	0.00%	Elevator Service Contracts
Generator Service Contract	-	\$3,000	\$3,000	-	0.00%	Generator Service Contract
Elevator Maintenance & Repairs	-	-	\$6,000	\$6,000	-	Elevator Maintenance & Repairs
Generator Maintenance & Repairs	-	-	\$15,000	\$15,000	-	Generator Maintenance & Repairs
Total Police	\$19,038,325	\$19,038,325	\$16,913,865	-\$2,124,460	-11.16%	
Fire						
Retirement Contributions / Defined Benefit Plan	\$3,767,244	\$3,767,244	\$3,767,244	-	0.00%	
Insurance / Property/Liability	\$77,337	\$77,337	\$85,071	\$7,734	10.00%	
Repair/Maint Services / Buildings	\$10,000	\$10,000	\$20,000	\$10,000	100.00%	
Building Maint Repairs	-	\$10,000	\$10,000	-	0.00%	Building Maintenance Repairs - Carpentry, Painting, Electric, HVAC
Fire Sprinklers	-	-	\$5,000	\$5,000	-	Contract, Maintenance & Repairs
Fire Alarm	-	-	\$5,000	\$5,000	-	Contract, Maintenance & Repairs
Total Fire	\$3,854,581	\$3,854,581	\$3,872,315	\$17,734	0.46%	
Total Expenditures	\$22,892,906	\$22,892,906	\$20,786,180	-\$2,106,726	-9.20%	

Public Services Itemizations

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Administration						
Salaries & Wages / Regular	\$165,095	\$165,095	\$190,622	\$25,527	15.46%	
Special Pay / Longevity	\$672	\$672	\$975	\$303	45.09%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$2,281	\$2,281	\$3,510	\$1,229	53.88%	
Other General Government / FICA Taxes	\$12,828	\$12,828	\$14,878	\$2,050	15.98%	
Retirement Contributions / Defined Benefit Plan	\$16,895	\$16,895	\$19,127	\$2,232	13.21%	
Retirement Contributions / 401-a Plan	\$9,751	\$9,751	\$10,239	\$488	5.00%	
Other General Government / Life & Health Insurance	\$36,834	\$36,834	\$38,724	\$1,890	5.13%	
Workers' Compensation / Workers' Comp Regular	\$1,000	\$1,000	\$1,050	\$50	5.00%	
Professional Services / Internal IT Support	\$67,951	\$67,951	\$78,273	\$10,322	15.19%	
Contractual Services / Other Contractual Service	\$181,000	\$181,000	\$111,000	-\$70,000	-38.67%	
Coastal Resilience Partnership Studies	-	\$20,000	\$20,000	-	-	Coastal Resilience Partnership Studies
FDOT Railroad Xing Annual Maintenance Agreement	-	\$20,000	\$20,000	-	-	FDOT Railroad Xing Annual Maintenance Agreement
ADA Sidewalk Survey/Inspection	-	\$44,000	\$44,000	-	-	ADA Sidewalk Survey/Inspection
City Wide Restroom Rentals	-	\$12,000	\$12,000	-	-	City Wide Restroom Rentals (City Hall & Parks)
BRIGHTLINE SAFETY IMPROVEMENTS CONTRIBUTION	-	\$85,000	\$15,000	-\$70,000	-	BRIGHTLINE SAFETY IMPROVEMENTS CONTRIBUTION. \$70,000 decrease is due to Custodial Services being budgeted in 001-5010-519.34-50. \$70k has been moved to the correct Custodian account 001-5061-519.34-50.
Travel & Training / Training/Registration	\$4,000	\$4,000	\$4,000	-	0.00%	
MEMBERSHIPS	-	\$2,000	\$2,000	-	-	AMERICAN PUBLIC WORKS ASSOCIATION MEMBERSHIPS
STAFF TRAINING	-	\$2,000	\$2,000	-	-	STAFF TRAINING
Travel & Training / Lodging/Transportation	\$1,500	\$1,500	\$1,500	-	0.00%	
AMERICAN PUBLIC WORKS ASSOCIATION MEETINGS	-	\$1,500	\$1,500	-	-	AMERICAN PUBLIC WORKS ASSOCIATION MEETINGS
Communication/Freight Srv / Postage & Freight	\$400	\$400	\$400	-	0.00%	CERTIFIED LETTER MAILINGS
Utility Services / Water	\$50	\$50	\$54	\$4	8.00%	
Utility Services / Electricity	\$450	\$450	\$486	\$36	8.00%	
Rental & Leases / Operating/Capital Leasing	\$2,310	\$2,310	\$2,310	-	0.00%	
PRINTER LEASE	-	\$2,310	\$2,310	-	-	CANON PRINTER LEASE
Insurance / Property/Liability	\$45,918	\$45,918	\$50,510	\$4,592	10.00%	
Repair/Maint Services / Equipment-Garage	\$54,136	\$54,136	\$61,618	\$7,482	13.82%	
Other General Government / Printing & Binding	\$800	\$800	\$1,500	\$700	87.50%	PAPER/REPORTS/SIGNS- ADDED FUNDS FOR INCREASE OF NO TRESSPASSING SIGNS & OTHER SIGNAGE NEEDED FOR CITY PROPERTIES
Office Supplies / Office Supplies	\$1,550	\$1,550	\$1,550	-	0.00%	
MISC OFFICE SUPPLIES	-	\$1,000	\$1,000	-	-	PAPER, PENS, FOLDERS, BINDERS, MARKERS, ETC
COMPUTER HARDWARE	-	\$550	\$550	-	-	COMPUTER HARDWARE PURCHASE (MONITOR/KEYBOARDS/WEBCAMS, ETC)
Operating Supplies / Gas, Lubricants & Oil	\$2,800	\$2,800	\$2,800	-	0.00%	VEHICLE FUEL - ADMIN CARS
Operating Supplies / Uniforms	\$800	\$800	\$800	-	0.00%	ADMIN UNIFORMS, SHIRTS FOR MEETINGS/EVENTS

Public Services Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Other General Government / Books, Publ, Subsc & Mem	\$1,100	\$1,100	\$1,100	-	0.00%	
PUBLICATIONS	-	\$500	\$500	-	-	APWA/ROADWAY/TRADE PUBLICATIONS
MEMBERSHIPS & LICENSES	-	\$600	\$600	-	-	BLUE BEAM MEMBERSHIPS & LICENSES
Total Administration	\$610,121	\$610,121	\$597,026	-\$13,095	-2.15%	
Street Maintenance						
Salaries & Wages / Regular	\$304,575	\$304,575	\$322,684	\$18,109	5.95%	
Overtime / Standard Overtime	\$3,500	\$3,500	\$5,000	\$1,500	42.86%	INCREASE OT DUE TO STAFF COVERAGE & SPECIAL EVENTS COVERAGE
Special Pay / Longevity	\$900	\$900	\$1,670	\$770	85.56%	Increase serves as a placeholder for the tentative longevity bonus
Other General Government / FICA Taxes	\$23,637	\$23,637	\$25,196	\$1,559	6.60%	
Retirement Contributions / Defined Benefit Plan	\$76,144	\$76,144	\$70,384	-\$5,760	-7.56%	
Other General Government / Life & Health Insurance	\$92,622	\$92,622	\$111,671	\$19,049	20.57%	
Workers' Compensation / Workers' Comp Regular	\$38,822	\$38,822	\$40,763	\$1,941	5.00%	
Professional Services / Internal IT Support	\$27,702	\$27,702	\$33,662	\$5,960	21.51%	
Contractual Services / Maintenance	\$275,055	\$275,055	\$236,074	-\$38,981	-14.17%	
FEC RAILROAD CROSSING RENEWALS (2 YEAR)	-	\$275,055	\$236,074	-\$38,981	-	FEC RAILROAD CROSSING RENEWALS (2 YEAR)
Contractual Services / Other Contractual Service	\$45,000	\$45,000	\$80,000	\$35,000	77.78%	
REPAIR/REPLACE SIDEWALKS	-	\$10,000	\$10,000	-	-	CITY WIDE SIDEWALK - REPAIR/REPLACE
STRIPING & SIGNAGE	-	\$7,500	\$7,500	-	-	CITYWIDE STREET STRIPING & SIGNAGE
ADA COMPLIANCE - TRANSITION PLAN	-	\$5,500	\$5,500	-	-	ADA COMPLIANCE - TRANSITION PLAN
DOWNTOWN PRESSURE CLEANING	-	\$15,000	\$36,000	\$21,000	-	INCREASE FOR PRESSURE CLEANING DOWNTOWN TIMES 3X A YEAR
PAVER REPAIRS	-	\$7,000	\$21,000	\$14,000	-	PAVER REPAIRS DOWNTOWN - INCREASE FOR ADDTL REPAIRS/MAINTENANCE
Travel & Training / Training/Registration	\$1,000	\$1,000	\$2,000	\$1,000	100.00%	REQUIRED MAINT OF TRAFFIC TRAINING - NEW HIRES/RENEWALS - INCREASE DUE TO SEVERAL NEW HIRES
Travel & Training / Lodging/Transportation	\$500	\$500	\$500	-	0.00%	MAINT OF TRAFFIC TRAINING TRANSPORTATION/LODGING MAINT OF TRAFFIC TRAINING FEES
Utility Services / Water	\$8,500	\$8,500	\$9,974	\$1,474	17.34%	
Utility Services / Sewer	\$2,000	\$2,000	\$2,908	\$908	45.40%	
Utility Services / Electricity	\$675,000	\$675,000	\$810,401	\$135,401	20.06%	
Utility Services / Refuse/Waste Disposal	\$700	\$700	\$770	\$70	10.00%	
Insurance / Property/Liability	\$4,842	\$4,842	\$5,326	\$484	10.00%	
Repair/Maint Services / Equipment-Garage	\$70,357	\$70,357	\$107,442	\$37,085	52.71%	ACCOUNT CONTROLLED BY FINANCE
Repair/Maint Services / Heavy Equipment	\$18,000	\$18,000	\$18,000	-	0.00%	INTERNAL REPAIRS HEAVY EQUIPMENT
Repair/Maint Services / Heavy Equip-ext repairs	\$6,500	\$6,500	\$6,500	-	0.00%	EXTERNAL REPAIRS HEAVY EQUIPMENT (LOADER/BACKHOE)- FY26 USING ORIGINAL BUDGET AMOUNT OF \$6,500. TRANSFER FY2025 FOR \$20K FOR TRACTOR REPAIR
Office Supplies / Office Supplies	\$500	\$500	\$500	-	0.00%	OFFICE SUPPLIES - PAPER, PENS, FOLDERS, ETC
Operating Supplies / Gas, Lubricants & Oil	\$20,000	\$20,000	\$20,000	-	0.00%	VEHICLE FUEL - STREETS TRUCKS
Operating Supplies / Small Tools & Equipment	\$15,000	\$15,000	\$21,000	\$6,000	40.00%	

Public Services Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
PLATE COMPACTORS	-	\$5,000	\$6,000	\$1,000	-	PLATE COMPACTORS- INCREASE DUE TO COST INCREASE
GAS SAWS/BLADES	-	\$5,000	\$7,500	\$2,500	-	GAS SAWS/BLADES- INCREASE DUE TO COST INCREASE
BLOWERS, DRILLS, TOOLS	-	\$5,000	\$7,500	\$2,500	-	BLOWERS, DRILLS, TOOLS - PRICING INCREASES
Operating Supplies / Uniforms	\$4,000	\$4,000	\$4,000	-	0.00%	CREW UNIFORMS
Other General Government / Road Materials & Supplie	\$110,000	\$110,000	\$110,000	-	0.00%	
HOT MIX ASPHALT (650 TN)	-	\$30,000	\$30,000	-	-	COLD MIX TEMP ASPHALT (450 TN)
COLD MIX TEMP ASPHALT (450 TN)	-	\$50,000	\$50,000	-	-	COLD MIX TEMP ASPHALT (450 TN)
CONCRETE READY MIX MATERIAL (200 CY)	-	\$30,000	\$30,000	-	-	CONCRETE READY MIX MATERIAL (200 CY)
Total Street Maintenance	\$1,824,856	\$1,824,856	\$2,046,425	\$221,569	12.14%	
Grounds						
Salaries & Wages / Regular	\$846,912	\$846,912	\$928,651	\$81,739	9.65%	
Overtime / Standard Overtime	\$60,000	\$60,000	\$80,000	\$20,000	33.33%	INCREASE OT DUE TO STAFF COVERAGE & SPECIAL EVENTS COVERAGE
Special Pay / Longevity	\$4,133	\$4,133	\$5,595	\$1,462	35.37%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	-	-	\$1,620	\$1,620	-	
Other General Government / FICA Taxes	\$69,695	\$69,695	\$77,693	\$7,998	11.48%	
Retirement Contributions / Defined Benefit Plan	\$200,827	\$200,827	\$212,566	\$11,739	5.85%	
Retirement Contributions / 401-a Plan	\$4,361	\$4,361	\$4,579	\$218	5.00%	
Other General Government / Life & Health Insurance	\$232,456	\$232,456	\$244,734	\$12,278	5.28%	
Workers' Compensation / Workers' Comp Regular	\$32,726	\$32,726	\$34,362	\$1,636	5.00%	
Professional Services / Internal IT Support	\$21,909	\$21,909	\$25,976	\$4,067	18.56%	
Contractual Services / Other Contractual Service	\$368,500	\$368,500	\$368,500	-	0.00%	
City Wide Mowing Contract	-	\$300,000	\$300,000	-	-	City Wide Mowing Contract
Bee/Pest/Animal Removal	-	\$3,000	\$3,000	-	-	Bee/Pest/Animal Removal
Mulching City Parks, Facilities, Right of Way	-	\$50,000	\$50,000	-	-	Mulching City Parks, Facilities, Right of Way
Tree Removal/Stump Grinding Services	-	\$15,500	\$15,500	-	-	Tree Removal/Stump Grinding Services
Travel & Training / Training/Registration	\$1,500	\$1,500	\$1,500	-	0.00%	
Chemical Spray Tech License Renewal	-	\$750	\$750	-	-	Chemical Spray Tech License Renewal
Maint of Traffic Training	-	\$750	\$750	-	-	Maint of Traffic Training *Required for Staff
Utility Services / Water	\$250,000	\$250,000	\$420,862	\$170,862	68.34%	
Utility Services / Sewer	\$5,500	\$5,500	\$8,848	\$3,348	60.87%	
Utility Services / Electricity	\$40,000	\$40,000	\$55,301	\$15,301	38.25%	
Utility Services / Refuse/Waste Disposal	\$25,000	\$25,000	\$43,374	\$18,374	73.50%	
Insurance / Property/Liability	\$86,422	\$86,422	\$95,064	\$8,642	10.00%	
Repair/Maint Services / Equipment-General	\$4,000	\$4,000	\$4,000	-	0.00%	GROUND'S VEHICLE REPAIRS
Repair/Maint Services / Equipment-Garage	\$92,178	\$92,178	\$109,254	\$17,076	18.53%	ACCOUNT MANAGED BY FINANCE
Repair/Maint Services / Heavy Equipment	\$13,000	\$13,000	\$20,033	\$7,033	54.10%	
Heavy Equipment	-	\$13,000	\$13,000	-	-	INTERNAL HEAVY EQUIPMENT REPAIRS (LOADER/BACKHOE)
Asset Tracking	-	-	\$7,033	\$7,033	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	\$7,000	\$7,000	\$7,000	-	0.00%	EXTERNAL REPAIRS (LOADER, BACKHOE, BUCKET TRUCK)
Office Supplies / Office Supplies	\$800	\$800	\$800	-	0.00%	OFFICE SUPPLIES - PAPER, PENS, FOLDERS, ETC
Operating Supplies / Gas, Lubricants & Oil	\$23,130	\$23,130	\$23,130	-	0.00%	VEHICLE FUEL, OIL & LUBRICANTS
Operating Supplies / Small Tools & Equipment	\$25,500	\$25,500	\$25,500	-	0.00%	

Public Services Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
PARK FENCE REPAIRS & INSTALLATION	-	\$5,000	\$5,000	-	-	PARK FENCE REPAIRS & INSTALLATION
FOUNTAIN REPAIRS	-	\$2,500	\$2,500	-	-	FOUNTAIN REPAIRS
POWER TOOLS	-	\$1,000	\$1,000	-	-	POWER TOOLS - DRILLS, SAWS
SAWS/TRIMMERS	-	\$1,000	\$1,000	-	-	POLE SAWS, HEDGE TRIMMERS
GENERATORS	-	\$3,000	\$3,000	-	-	GENERATORS
Mowers	-	\$3,000	\$3,000	-	-	Mowers
BATTERY POWERED EQUIPMENT	-	\$10,000	\$10,000	-	-	BATTERY POWERED EQUIPMENT - PURCHASE & MAINT
Operating Supplies / Chemicals	\$19,500	\$19,500	\$19,500	-	0.00%	
FERTILIZERS/WEED CONTROL	-	\$19,500	\$19,500	-	-	FERTILIZERS/WEED CONTROL
Operating Supplies / Uniforms	\$6,000	\$6,000	\$6,000	-	0.00%	GROUND'S CREW UNIFORMS
Other General Government / Books, Publ, Subsc & Mem	\$250	\$250	\$250	-	0.00%	
TRADE PUBLICATIONS	-	\$250	\$250	-	-	TRADE PUBLICATIONS
Buildings / Improvements	\$279	\$279	-	-\$279	-100.00%	NOT FUNDED FY2026. WILL BE ADDING BUILDING MAINT ACCOUNT
Machinery & Equipment / Misc. Equipment	\$55,000	\$55,000	\$55,000	-	0.00%	
IRRIGATION SYSTEM REPAIRS	-	\$12,500	\$12,500	-	-	IRRIGATION SYSTEM REPAIRS
CHOCOLATE MULCH (IN HOUSE INSTALL)	-	\$7,500	\$7,500	-	-	CHOCOLATE MULCH (IN HOUSE INSTALL)
JANITORIAL SUPPLIES CITY WIDE PARK RESTROOMS	-	\$18,500	\$18,500	-	-	JANITORIAL SUPPLIES CITY WIDE PARK RESTROOMS
PET WASTE STATIONS/BAGS	-	\$11,500	\$11,500	-	-	PET WASTE STATIONS/BAGS
TREE AND LANDSCAPE REPLACEMENT	-	\$2,500	\$2,500	-	-	TREE AND LANDSCAPE REPLACEMENT
CONES, SIGNS, MAINT OF TRAFFIC DEVICES	-	\$2,500	\$2,500	-	-	CONES, SIGNS, MAINT OF TRAFFIC DEVICES
Total Grounds	\$2,496,578	\$2,496,578	\$2,879,692	\$383,114	15.35%	
Cemetery						
Salaries & Wages / Regular	\$65,188	\$65,188	\$70,205	\$5,017	7.70%	
Overtime / Standard Overtime	\$5,000	\$5,000	\$15,000	\$10,000	200.00%	INCREASE OT DUE TO STAFF COVERAGE & SPECIAL EVENTS COVERAGE
Special Pay / Longevity	\$600	\$600	\$1,000	\$400	66.67%	Increase serves as a placeholder for the tentative longevity bonus
Other General Government / FICA Taxes	\$5,415	\$5,415	\$6,595	\$1,180	21.79%	
Retirement Contributions / Defined Benefit Plan	\$16,297	\$16,297	\$18,677	\$2,380	14.60%	
Other General Government / Life & Health Insurance	\$16,681	\$16,681	\$17,552	\$871	5.22%	
Workers' Compensation / Workers' Comp Regular	\$3,322	\$3,322	\$3,488	\$166	5.00%	
Professional Services / Internal IT Support	\$14,637	\$14,637	\$17,301	\$2,664	18.20%	
Utility Services / Water	\$22,000	\$22,000	\$53,154	\$31,154	141.61%	
Utility Services / Sewer	\$750	\$750	\$1,240	\$490	65.33%	
Utility Services / Electricity	\$4,750	\$4,750	\$5,130	\$380	8.00%	
Utility Services / Refuse/Waste Disposal	\$4,750	\$4,750	\$7,237	\$2,487	52.36%	
Insurance / Property/Liability	\$20,959	\$20,959	\$23,055	\$2,096	10.00%	
Repair/Maint Services / Buildings	\$1,000	\$1,000	\$1,000	-	0.00%	CEMETERY BLDG REPAIRS - HVAC, PAINT
Repair/Maint Services / Equipment-General	\$1,200	\$1,200	\$1,200	-	0.00%	CEMETERY TRUCK REPAIRS
Repair/Maint Services / Heavy Equipment	\$3,000	\$3,000	\$3,000	-	0.00%	CEMETERY EXCAVATOR INTERNAL REPAIRS
Office Supplies / Office Supplies	\$200	\$200	\$200	-	0.00%	OFFICE SUPPLIES - PAPER,PENS, FOLDERES
Operating Supplies / Gas, Lubricants & Oil	\$2,000	\$2,000	\$2,000	-	0.00%	CEMETERY VEHICLE FUEL
Operating Supplies / Small Tools & Equipment	\$18,000	\$18,000	\$18,000	-	0.00%	
HAND TOOLS, DRILLS, SAWS	-	\$2,000	\$2,000	-	-	HAND TOOLS, DRILLS, SAWS
BURIAL EQUIPMENT	-	\$2,000	\$2,000	-	-	BURIAL EQUIPMENT
CEMETERY IRRIGATION/WELL	-	\$14,000	\$14,000	-	-	CEMETERY IRRIGATION/WELL MAINT - TOOLS

Public Services Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Operating Supplies / Uniforms	\$1,240	\$1,240	\$1,240	-	0.00%	CEMETERY UNIFORMS
Machinery & Equipment / Misc. Equipment	\$27,500	\$27,500	\$27,500	-	0.00%	
PERSONAL PROTECTIVE EQUIPMENT	-	\$4,500	\$4,500	-	-	PERSONAL PROTECTIVE EQUIPMENT
TRENCH SAFETY EQUIPMENT	-	\$3,000	\$3,000	-	-	TRENCH SAFETY EQUIPMENT
CEMETERY IRRIGATION / WELL MAINTENANCE - MATERIALS	-	\$20,000	\$20,000	-	-	CEMETERY IRRIGATION / WELL MAINTENANCE - MATERIALS
Total Cemetery	\$234,489	\$234,489	\$293,774	\$59,285	25.28%	
Custodial						
Salaries & Wages / Regular	\$293,630	\$293,630	\$310,441	\$16,811	5.73%	
Overtime / Standard Overtime	-	-	\$5,000	\$5,000	-	ADDING OT FUNDS - NEW IN-HOUSE CLEANING STAFF.
Other General Government / FICA Taxes	\$22,463	\$22,463	\$24,131	\$1,668	7.43%	
Retirement Contributions / Defined Benefit Plan	\$73,407	\$73,407	\$68,357	-\$5,050	-6.88%	
Other General Government / Life & Health Insurance	\$165,446	\$165,446	\$198,563	\$33,117	20.02%	
Workers' Compensation / Workers' Comp Regular	\$2,025	\$2,025	\$2,126	\$101	4.99%	
Contractual Services / Other Contractual Service	\$145,000	\$145,000	\$157,500	\$12,500	8.62%	
CITY WIDE JANITORIAL SERVICES CONTRACTS	-	\$130,000	\$80,000	-\$50,000	-	CITY WIDE JANITORIAL SERVICES CONTRACTS - DECREASED DUE TO CONTRACT WILL BE MONTH BY MONTH/AS NEEDED BASIS
FLOORING SEALING/CLEANING	-	\$7,500	\$7,500	-	-	FLOORING SEALING/CLEANING - INCREASE DUE TO COSTS/NEED
TEMP RESTROOM RENTALS DURING CONSTRUCTION	-	\$7,500	-	-\$7,500	-	NO FUNDING FY26. PW ADMIN 5010-3450 OR PROJECT FUNDS WILL COVER COSTS
IN-HOUSE JANITORIAL MATERIALS, SUPPLIES & TOOLS	-	-	\$70,000	\$70,000	-	IN-HOUSE JANITORIAL MATERIALS, SUPPLIES & TOOLS. THIS FUNDING WAS ADDED TO PW ADMIN 5010-3450 FY25. FY26 - REMOVED FROM 5010 AND ADDED TO CORRECT JANITORIAL ACCNT
Total Custodial	\$701,971	\$701,971	\$766,118	\$64,147	9.14%	
Maintenance						
Salaries & Wages / Regular	\$533,310	\$533,310	\$559,522	\$26,212	4.91%	
Overtime / Standard Overtime	\$15,000	\$15,000	\$15,000	-	0.00%	
Special Pay / Longevity	\$1,650	\$1,650	\$2,700	\$1,050	63.64%	Increase serves as a placeholder for the tentative longevity bonus
Other General Government / FICA Taxes	\$42,072	\$42,072	\$44,157	\$2,085	4.96%	
Retirement Contributions / Defined Benefit Plan	\$133,328	\$133,328	\$126,628	-\$6,700	-5.03%	
Other General Government / Life & Health Insurance	\$129,705	\$129,705	\$136,669	\$6,964	5.37%	
Workers' Compensation / Workers' Comp Regular	\$37,654	\$37,654	\$39,537	\$1,883	5.00%	
Professional Services / Internal IT Support	\$41,211	\$41,211	\$43,483	\$2,272	5.51%	
Contractual Services / Other Contractual Service	\$136,900	\$136,900	\$138,900	\$2,000	1.46%	
DOWNTOWN LIGHTING CONTRACT	-	\$98,000	\$100,000	\$2,000	-	\$50K Revenue match from CRA towards downtown lighting. Revenue recorded in 001-0000-369.90-90.
ADVANCED ALARM FIRE ALARM MONITORING SERVICES	-	\$9,000	\$9,000	-	-	ADVANCED ALARM FIRE ALARM MONITORING SERVICES
WIGINTION FIRE SPRINKLER SYSTEMS	-	\$4,000	\$4,000	-	-	WIGINTION FIRE SPRINKLER SYSTEMS
BEACH ENVIRONMENTAL PEST CONTROL	-	\$7,700	\$7,700	-	-	BEACH ENVIRONMENTAL PEST CONTROL
PYE BARKER FIRE & SAFETY	-	\$4,700	\$4,700	-	-	PYE BARKER FIRE & SAFETY
CITY HALL ELEVATOR SERVICE CONTRACTS	-	\$7,000	\$7,000	-	-	CITY HALL ELEVATOR SERVICE CONTRACTS

Public Services Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
CITY HALL GENERATOR SERVICE, MAINTENANCE & REPAIRS	-	\$6,500	\$6,500	-	-	CITY HALL GENERATOR SERVICE, MAINTENANCE & REPAIRS
Contractual Services / Rolloff Tipping Fees	-	-	\$6,000	\$6,000	-	Tipping Fees needed to cover Waste Management Roll off services. Facilities have a roll off dumpster that is used for trash and debris from City wide facility maintenance and repairs. This item will cover roll off tipping fees for the year.
Travel & Training / Training/Registration	\$2,000	\$2,000	\$2,000	-	0.00%	TRAINING/REGISTRATION - MOT, ETC
Utility Services / Water	\$600	\$600	\$648	\$48	8.00%	
Utility Services / Sewer	\$750	\$750	\$810	\$60	8.00%	
Utility Services / Electricity	\$17,000	\$17,000	\$18,360	\$1,360	8.00%	
Utility Services / Refuse/Waste Disposal	\$5,000	\$5,000	\$5,400	\$400	8.00%	
Insurance / Property/Liability	\$113,364	\$113,364	\$124,700	\$11,336	10.00%	
Repair/Maint Services / Buildings	\$55,300	\$55,300	\$55,300	-	0.00%	
CITY WIDE BUILDING REPAIR COSTS FOR CONTRACTED SERVICES	-	\$36,000	\$36,000	-	-	CITY WIDE BUILDING REPAIR COSTS FOR CONTRACTED SERVICES
FEC TRAIN DEPOT LEASE PAYMENT	-	\$3,600	\$3,600	-	-	FEC TRAIN DEPOT LEASE PAYMENT
COVID/FLU PREVENTION SUPPLIES	-	\$4,000	\$4,000	-	-	SPRAYS, LIQUID
FOUNTAIN SUPPLIES	-	\$4,200	\$4,200	-	-	FOUNTAIN SUPPLIES
PUBLIC SAFETY BUILDING & CITY HALL ELEVATOR SERVICE REPAIRS	-	\$7,500	\$7,500	-	-	CITY HALL ELEVATOR SERVICE REPAIRS
Repair/Maint Services / Building Fd	\$20,000	\$20,000	\$5,000	-\$15,000	-75.00%	1ST YEAR OF FUNDING. NO CHANGES FOR FY26
Repair/Maint Services / Beach Fd	\$66,650	\$66,650	\$66,650	-	0.00%	1ST YEAR OF FUNDING. NO CHANGES FOR FY26
Repair/Maint Services / Electric Fd	\$149,000	\$149,000	\$149,000	-	0.00%	NO CHANGES FOR FY26
EU Admin 6010	-	\$118,000	\$118,000	-	-	Utility Admin Complex building repairs and maintenance
EU Engineering 6020	-	\$5,000	\$5,000	-	-	Funds for building repairs
EU Power Plant 6031	-	\$15,000	\$15,000	-	-	Funds for building repairs
EU Power System Operation 6033	-	\$1,000	\$1,000	-	-	Funds for building repairs
EU Distribution 6034	-	\$10,000	\$10,000	-	-	Funds for building repairs
Repair/Maint Services / Water Fd	\$35,000	\$35,000	\$35,000	-	0.00%	1ST YEAR OF FUNDING. NO CHANGES FOR FY26
Repair/Maint Services / Golf Fd	\$65,000	\$65,000	\$65,000	-	0.00%	1ST YEAR OF FUNDING. NO CHANGES FOR FY26
Repair/Maint Services / Garage Fd	\$6,500	\$6,500	\$6,500	-	0.00%	1ST YEAR OF FUNDING. NO CHANGES FOR FY26
Repair/Maint Services / Streets	-	-	\$10,000	\$10,000	-	Street's Department Building at 1880 2nd Ave N has not had a dedicated building maintenance fund for the upkeep and regular maintenance of the building. They have been having to use other funds to cover all building/gate, necessary repairs, AC, etc.
Repair/Maint Services / Solid Waste	-	-	\$10,000	\$10,000	-	Solid Waste's Building at 1880 2nd Ave N has not had a dedicated building maintenance fund for the upkeep and regular maintenance of the building. They have been having to use other funds to cover all building/gate, necessary repairs, AC, etc.
Repair/Maint Services / Grounds	-	-	\$12,000	\$12,000	-	The Grounds Maintenance building located at 1724 12th Ave S has had a dedicated building maintenance fund for the upkeep and regular maintenance of the building. Only \$279.00 has been funded. They have been having to use other funds to cover all the necessary building/gate/AC and other repairs
Repair/Maint Services / Equipment-General	\$768	\$768	\$768	-	0.00%	FACILITIES VEHICLE REPAIRS

Public Services Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Repair/Maint Services / Equipment-Garage	\$97,733	\$97,733	\$116,762	\$19,029	19.47%	ACCOUNT MANAGED BY FINANCE
Repair/Maint Services / Heavy Equipment	\$1,500	\$1,500	\$3,259	\$1,759	117.27%	
Heavy Equipment	-	\$1,500	\$1,500	-	-	BUCKET TRUCK REPAIRS
Asset Tracking	-	-	\$1,759	\$1,759	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Office Supplies / Office Supplies	\$500	\$500	\$500	-	0.00%	OFFICE SUPPLIES - PAPER, PENS, FOLDERS
Operating Supplies / Gas, Lubricants & Oil	\$10,000	\$10,000	\$10,000	-	0.00%	FACILITIES VEHICLES FUEL
Operating Supplies / Small Tools & Equipment	\$16,000	\$16,000	\$16,000	-	0.00%	
HAND TOOLS, DRILLS, SAWS	-	\$4,000	\$4,000	-	-	
FIRST AID /SAFETY SUPPLIES	-	\$500	\$500	-	-	FIRST AID /SAFETY SUPPLIES
MOVING EQUIP/DOLLIES	-	\$500	\$500	-	-	MOVING EQUIP/DOLLIES
CLEANING SUPPLIES	-	\$1,500	\$1,500	-	-	CLEANING SUPPLIES
HVAC AIR FILTERS	-	\$1,000	\$1,000	-	-	HVAC AIR FILTERS
PLUMBING TOOLS	-	\$500	\$500	-	-	PLUMBING TOOLS
ICE MACHINE WATER FILTERS & AIR QUALITY SUPPLIES	-	\$8,000	\$8,000	-	-	ICE MACHINE WATER FILTERS & AIR QUALITY SUPPLIES
Operating Supplies / Uniforms	\$3,500	\$3,500	\$6,500	\$3,000	85.71%	FACILITIES UNIFORMS- INCREASE FOR NEW CUSTODIAL CREW UNIFORMS & SHOES
Buildings / Improvements	\$83,400	\$83,400	\$128,400	\$45,000	53.96%	
CITY FACILITY ADA IMPROVEMENTS	-	\$13,000	\$13,000	-	-	
ROOF REPAIRS CITY FACILITIES	-	\$30,000	\$30,000	-	-	
PAINT/CARPENTRY/DRYWALL/PLUMBING WORK CITY FACILITIES	-	\$10,000	\$10,000	-	-	
FLOORING - CITY FACILITIES	-	\$3,000	\$3,000	-	-	
GENERAL HVAC REPAIR & REPLACEMENT WORK - CITY FACILITIES	-	\$27,400	\$27,400	-	-	
City Hall Bathroom Refresh	-	-	\$45,000	\$45,000	-	Top floor bathroom refresh
Total Maintenance	\$1,820,395	\$1,820,395	\$1,961,153	\$140,758	7.73%	
Total Expenditures	\$7,688,410	\$7,688,410	\$8,544,188	\$855,778	11.13%	

Recreation Itemizations

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Administration						
Salaries & Wages / Regular	\$173,459	\$173,459	\$179,939	\$6,480	3.74%	
Special Pay / Other Pays	\$900	\$900	\$975	\$75	8.33%	
Administrative / FICA Taxes	\$13,270	\$13,270	\$13,765	\$495	3.73%	
Retirement Contributions / Defined Benefit Plan	\$43,365	\$43,365	\$35,283	-\$8,082	-18.64%	
Administrative / Life & Health Insurance	\$47,250	\$47,250	\$49,640	\$2,390	5.06%	
Workers' Compensation / Workers' Comp Regular	\$259	\$259	\$272	\$13	5.02%	
Professional Services / Internal IT Support	\$50,249	\$50,249	\$50,614	\$365	0.73%	
Contractual Services / Other Contractual Service	\$26,000	\$26,000	\$30,000	\$4,000	15.38%	
Marketing sponsorship campaign for city	-	\$25,000	-	-\$25,000	-100.00%	Marketing sponsorship campaign for city
Event photographers	-	\$1,000	\$15,000	\$14,000	1,400.00%	Photography for City events, meetings, social media postings, advertising
Graphic Designers-Golf Course 100th Anniversary	-	-	\$15,000	\$15,000	-	Graphic designers for 100th year anniversary of the golf course, brand kit and marketing campaign
Union Dues / Training/Registration	\$2,350	\$2,350	\$2,440	\$90	3.83%	Florida League of Cities (\$600 per registration x 2)=\$1200 (Dir & PIO); PRSA (Public Relations Society of America) Sunshine District Conference \$250 x2=\$500 (PIO & Specialist); PRSA Palm Beach Meetings (\$30x9)=\$270x2=\$540 (PIO & Specialist); Advanced PIO training \$200 (specialist)
NIOA conference	-	\$1,300	-	-\$1,300	-100.00%	
Advanced PIO course	-	\$1,050	-	-\$1,050	-100.00%	
Florida League of Cities Conference	-	-	\$1,200	\$1,200	-	Registration for 2 employees at \$600 each
PRSA Sunshine District Conference	-	-	\$500	\$500	-	Public Relations Society of America (PRSA) conference registration; \$250 each for 2 employees attending (PIO &

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
PRSA Palm Beach Meetings	-	-	\$540	\$540	-	Communications Specialist) Public Relations Society of America (PRSA) Palm Beach - \$30 per meeting X 9 times a year = \$270. For 2 employees total is \$540 for the FY.
Advanced PIO Training	-	-	\$200	\$200	-	Training for Communications Specialist Hotel for Sunshine District Conference \$250 a nightx2=\$500x2=\$1000 (PIO & Specialist); Florida League of Cities (\$300 per nightx3=\$900x2=\$1,800 (Dir & PIO); Advance PIO Training \$250x4=\$1000 (Specialist); Mileage \$600
Union Dues / Lodging/Transportation	\$200	\$200	\$4,400	\$4,200	2,100.00%	\$250 per night x 2 nights - \$500; for 2 employees \$1,000 (PIO & Communications Specialist)
Sunshine District Conference Lodging	-	-	\$1,000	\$1,000	-	\$300 per night X 3 nights + \$900. For 2 employees \$1,800 (Director & PIO)
FL League of Cities Conference Lodging	-	\$200	\$1,800	\$1,600	800.00%	\$250 x 4 = \$1,000, Communications Specialist
Advanced PIO Training Travel	-	-	\$1,000	\$1,000	-	
Mileage for conferences & training	-	-	\$600	\$600	-	
Rental & Leases / Operating/Capital Leasing	\$600	\$600	\$90,600	\$90,000	15,000.00%	
Copier/Printer/Scanner Rental	-	\$600	\$600	-	0.00%	Copier/printer/scanner rental
Rent	-	-	\$90,000	\$90,000	-	Funds added for the relocation of staff from 17 South M Street to location TBD. Rent \$90,000 (9 months at \$10,000 each)
Administrative / Printing & Binding	\$26,500	\$26,500	\$26,500	-	0.00%	Utility bill Inserts (increase every year) and giveaways for publicized City events
Utility bill inserts	-	\$10,000	\$10,000	-	0.00%	Leisure Services cost for utility bill inserts
Giveaway items for PIO City events	-	\$16,500	\$16,500	-	0.00%	Giveaway items for public events, ribbon cuttings, openings,

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						town halls, etc. Various companies used.
Administrative / Promotional Activities	\$5,000	\$5,000	\$13,000	\$8,000	160.00%	Ad campaigns
Florida Weekly Ads	-	\$1,500	\$1,500	-	0.00%	
Coastal Star Ads	-	\$1,000	\$1,000	-	0.00%	
Palm Beach Life Ad	-	\$500	\$500	-	0.00%	
City of Lake Worth Beach Marketing and Promotion Campaign	-	\$2,000	\$10,000	\$8,000	400.00%	Marketing and Promotional Campaign Highlighting the City of Lake Worth Beach City Services, The Golf Course, Special Events, and other tourism activities. Featuring an ad at the Palm Beach International Airport and other strategic marketing opportunities.
Office Supplies / Office Supplies	\$100	\$100	\$500	\$400	400.00%	Additional funding of supplies for new position - Communications Specialist
Operating Supplies / Other	\$600	\$600	\$46,600	\$46,000	7,666.67%	Costs associated with city events and announcements. PLACEHOLDER: Funds added for the relocation of staff from 17 South M Street to location TBD.
Video Props	-	\$600	\$600	-	0.00%	Items for promotional City videos for social media, advertising, etc.
Moving Expenses	-	-	\$6,000	\$6,000	-	Funds added for the relocation of staff from 17 South M Street to location TBD. Movers \$6,000 (Feb. 2025 verbal estimate, location undetermined, must do walk through for pricing; boxes, packing & assembly not included).
Office Furniture	-	-	\$40,000	\$40,000	-	Funds added for the relocation of staff from 17 South M Street to location TBD. Office furniture \$40,000
Administrative / Books, Publ, Subsc & Memb	-	-	\$1,906	\$1,906	-	For PIO & Communication Specialist to join Public Relations Society of America

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						(\$360x2=\$720); FMCA - Florida Municipal Communicators Association (\$125x2=\$250); NAGC national Association of Government Communicators (\$168x2=\$336); and FFCA Florida Fire Chiefs Association (\$150x2=\$300). Subscription to Palm Beach Post (\$300). \$360 x 2 employees = \$720. PIO & Communications Specialist
Public Relations Society of America membership	-	-	\$720	\$720	-	
FL Municipal Communications Assoc. (FMCA) membership	-	-	\$250	\$250	-	\$125 x 2 employees = \$250. PIO & Communications Specialist
National Assoc. of Government Communicators (NAGC) membership	-	-	\$336	\$336	-	\$168 x 2 employees = \$336. PIO & Communications Specialist
Palm Beach Post subscription	-	-	\$300	\$300	-	
Florida Fire Chiefs Assoc. (FFCA) membership	-	-	\$300	\$300	-	
Replacement & Renewal / Equipment-Technology	\$24,000	\$24,000	\$10,300	-\$13,700	-57.08%	Drones training and maintenance; FAA drone class; Maintenance of two (2) info kiosks; lights for videos (interviews)
UAV drone fleet replacement	-	\$16,000	-	-\$16,000	-100.00%	UAV drone fleet replacement (govt req fleet replacement from DJI to a US manufacturer)
Cameras	-	\$8,000	-	-\$8,000	-100.00%	Camera for still photography; action camera for Youth UAV/community outreach program
FAA Drone Class	-	-	\$300	\$300	-	For PIO
Kiosk Maintenance and 5G Internet	-	-	\$5,000	\$5,000	-	
Lights for videos	-	-	\$3,000	\$3,000	-	
Drone Training & Maintenance	-	-	\$2,000	\$2,000	-	
Total Administration	\$414,102	\$414,102	\$556,734	\$142,632	34.44%	
Library						
Salaries & Wages / Regular	\$359,330	\$359,330	\$407,252	\$47,922	13.34%	

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Special Pay / Longevity	\$3,450	\$3,450	\$3,900	\$450	13.04%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$1,440	\$1,440	\$1,395	-\$45	-3.13%	
Library / FICA Taxes	\$27,787	\$27,787	\$31,488	\$3,701	13.32%	
Retirement Contributions / Defined Benefit Plan	\$82,716	\$82,716	\$81,781	-\$935	-1.13%	
Retirement Contributions / 401-a Plan	\$2,847	\$2,847	\$2,873	\$26	0.91%	
Library / Life & Health Insurance	\$58,426	\$58,426	\$86,394	\$27,968	47.87%	
Workers' Compensation / Workers' Comp Regular	\$547	\$547	\$2,406	\$1,859	339.85%	
Professional Services / Internal IT Support	\$119,363	\$119,363	\$106,950	-\$12,413	-10.40%	
Other Contractual Service / Other Contractual Servi	\$65,400	\$65,400	\$65,400	-	0.00%	
Outsource for Security Guard:	-	\$62,400	\$56,600	-\$5,800	-9.29%	Outsource for Security Guard for inside the library.
Alarm System	-	\$3,000	\$3,500	\$500	16.67%	Advanced Alarm - Anticipated Annual Increase
Air Freshener	-	-	\$5,300	\$5,300	-	ScentAir dispensers placed throughout building.
Travel & Training / Training/Registration	\$200	\$200	\$1,900	\$1,700	850.00%	Public Library Directors Meeting - Anticipated Increase
Library staff attend SEFLIN Conference	-	\$100	\$400	\$300	300.00%	Library staff attend SELFIN (Southeast Florida Library Information Network) Conference - one day at PB County Convention Center.
Tuition reimbursement	-	\$100	\$1,500	\$1,400	1,400.00%	Tuition reimbursement for eligible employees.
Travel & Training / Lodging/Transportation	\$350	\$350	\$2,700	\$2,350	671.43%	Public Library Directors Meeting (with anticipated increase)
State Conference	-	\$350	\$2,700	\$2,350	671.43%	Staff members (2) attend state conference
Communication/Freight Srv / Postage & Freight	\$200	\$200	\$200	-	0.00%	Increase in shipping rates - invitations, donation acknowledgements, thank you's
Utility Services / Water	\$1,350	\$1,350	\$1,565	\$215	15.93%	
Utility Services / Sewer	\$580	\$580	\$936	\$356	61.38%	
Utility Services / Electricity	\$15,000	\$15,000	\$16,200	\$1,200	8.00%	
Utility Services / Refuse/Waste Disposal	\$1,700	\$1,700	\$3,132	\$1,432	84.24%	

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Insurance / Property/Liability	\$61,657	\$61,657	\$67,823	\$6,166	10.00%	
Repair/Maint Services / Buildings	\$10,000	\$10,000	-	-\$10,000	-100.00%	Public Works handles this account
Repair/Maint Services / Equipment-General	\$2,000	\$2,000	\$2,000	-	0.00%	Repairs to front door, floor tiles, fence, Public Works purchases
Library / Printing & Binding	\$3,000	\$3,000	\$4,000	\$1,000	33.33%	Printing for Library events/programs including 2 new events (Jazz Jam, Fun Run) postcards, Library info pieces
Library / Promotional Activities	\$35,000	\$35,000	\$36,000	\$1,000	2.86%	Library outreach events including Little Scream, Day of the Dead, Street Painting, BiblioArte, Author's showcase, Comicon, Athliteracy, Holiday programs/Concerts, Tea Parties, Art displays, Hispanic Heritage, Summer Reading Program, Children's Book Day, Library Week, Supplies for 2 new events (Jazz Jam, Fun Run)
Biblioarte Author	-	\$20,000	-	-\$20,000	-100.00%	Biblioarte Author
Small Book Town Designation	-	\$8,000	-	-\$8,000	-100.00%	Small Book Town Designation
Events	-	\$7,000	\$36,000	\$29,000	414.29%	Events: Day of the Dead, Read for the Record, Local authors' showcase, holiday parade pre-event, Read-Along Concert, National Library Week, Water Safety Month, Earth Day Program, Tea Party, Summer reading program, Library Card month, Hispanic Heritage Month
Office Supplies / Office Supplies	\$3,000	\$3,000	\$4,600	\$1,600	53.33%	Increased cost of toner for printers, desk chair, disinfectant, sanitizer, packing tape, pens, pencils, paper, poster board, art supplies, receipt tape, break room supplies, lamps, bulbs
Office Supplies / Office Furniture	-	-	\$1,800	\$1,800	-	Chairs and tables for meeting room
Operating Supplies / Small Tools & Equipment	\$3,500	\$3,500	\$3,500	-	0.00%	Printer, laptop

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Operating Supplies / Other	\$3,500	\$3,500	\$4,000	\$500	14.29%	
Library Program Supplies	-	\$3,500	\$4,000	\$500	14.29%	book covers, labels, Library cards, library bags, archival boxes
Library / Books, Publ, Subsc & Memb	\$30,000	\$30,000	\$35,000	\$5,000	16.67%	
SEFLIN (Southeast Florida Library Information Network)	-	\$10,000	\$10,000	-	0.00%	Southeast Florida Library Information Network membership
Brainfuse	-	-	\$3,300	\$3,300	-	Online tutoring, job and career assistance
WhoFi	-	-	\$1,200	\$1,200	-	Wifi service
Online Library Consortium	-	-	\$12,500	\$12,500	-	Provides ebooks, graphic novels, magazines
Newsbank	-	-	\$3,000	\$3,000	-	Newspapers
Cloud Library	-	\$20,000	\$5,000	-\$15,000	-75.00%	Cloud Library (ebooks) The number of books purchased from Brodart (vendor) increases each year, a percentage due to replacement of current books. Brodart recently informed us they are increasing their pricing 8%. We can continue with the same FY 2024 budget since we are increasing eBooks
Books, Publ, Subsc & Memb / Library Materials	\$54,000	\$54,000	\$57,000	\$3,000	5.56%	
McNaughton Subscriptions	-	\$25,000	\$25,000	-	0.00%	Specialty publisher
Brodart	-	\$22,000	\$24,000	\$2,000	9.09%	Specialty publisher
Gumdrop	-	\$2,000	\$2,000	-	0.00%	Specialty publisher
Univ. of Florida	-	\$1,000	\$1,000	-	0.00%	Publisher - provides books on Florida that are hard to find
Pineapple Press	-	\$1,000	\$1,000	-	0.00%	Specialty publisher
Scholastic	-	\$3,000	\$3,000	-	0.00%	
Amazon	-	-	\$1,000	\$1,000	-	
Total Library	\$946,343	\$946,343	\$1,032,195	\$85,852	9.07%	
Community Programs						
Salaries & Wages / Regular	\$353,714	\$353,714	\$365,347	\$11,633	3.29%	
Other Salaries / Part Time	\$50,705	\$50,705	\$53,582	\$2,877	5.67%	
Special Pay / Longevity	\$900	\$900	\$2,600	\$1,700	188.89%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$1,620	\$1,620	\$1,485	-\$135	-8.33%	
Parks and Recreation / FICA Taxes	\$31,110	\$31,110	\$32,350	\$1,240	3.99%	
Retirement Contributions / Defined Benefit Plan	\$79,364	\$79,364	\$72,104	-\$7,260	-9.15%	

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Retirement Contributions / Defined Cont Plan	\$3,626	\$3,626	\$3,705	\$79	2.18%	
Parks and Recreation / Life & Health Insurance	\$77,938	\$77,938	\$96,207	\$18,269	23.44%	
Workers' Compensation / Workers' Comp Regular	\$17,066	\$17,066	\$17,919	\$853	5.00%	
Professional Services / Internal IT Support	\$82,629	\$82,629	\$92,085	\$9,456	11.44%	
Contractual Services / Other Contractual Service	\$15,000	\$15,000	\$8,000	-\$7,000	-46.67%	
STEM Activities	-	\$4,000	-	-\$4,000	-100.00%	
Gym Floor Resurfacing	-	\$6,000	\$6,000	-	0.00%	Gym Floor Resurfacing
Boot Camp	-	\$3,000	-	-\$3,000	-100.00%	
Gymnasium Bleacher Repair	-	\$2,000	\$2,000	-	0.00%	Gymnasium Bleacher Repair
Training / Training/Registration	\$4,500	\$4,500	\$4,500	-	0.00%	
Drone Training - additional certifications	-	\$500	-	-\$500	-100.00%	Drone Training - additional certifications
Professional Certification/Trainings	-	\$1,000	\$1,350	\$350	35.00%	Recreation related courses as they become available locally
FRPA (Florida Recreation & Park Assoc.)	-	\$1,000	\$1,150	\$150	15.00%	RecTrac is a comprehensive fully integrated parks and recreation management software designed to increase efficiency and productivity. The City began using RecTrac in 2018. Conference registration (2 people)
RecTrac Training	-	\$2,000	\$2,000	-	0.00%	RecTrac is a comprehensive fully integrated parks and recreation management software designed to increase efficiency and productivity. The City began using RecTrac in 2018
Training / Lodging/Transportation	\$2,000	\$2,000	\$2,000	-	0.00%	Travel for FRPA (Florida Recreation & Park Assoc.) Conference (for 2 people - Director and Recreation Manager)
Communication/Freight Srv / Postage & Freight	\$1,500	\$1,500	-	-\$1,500	-100.00%	
Utility Services / Water	\$14,500	\$14,500	\$16,250	\$1,750	12.07%	
Utility Services / Sewer	\$5,000	\$5,000	\$5,900	\$900	18.00%	
Utility Services / Electricity	\$37,050	\$37,050	\$56,511	\$19,461	52.53%	

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Utility Services / Refuse/Waste Disposal	\$5,500	\$5,500	\$6,537	\$1,037	18.85%	
Rental & Leases / Operating/Capital Leasing	\$2,500	\$2,500	\$2,500	-	0.00%	Canon Printer Lease - increase in contract
Insurance / Property/Liability	\$47,507	\$47,507	\$52,258	\$4,751	10.00%	
Repair/Maint Services / Equipment-General	\$11,000	\$11,000	\$11,000	-	0.00%	
Backboard Motor	-	\$3,000	-	-\$3,000	-100.00%	Basketball goals
Soccer Goals	-	\$5,000	\$4,000	-\$1,000	-20.00%	Soccer goals
Foldable Chairs	-	\$1,000	\$500	-\$500	-50.00%	Foldable Chairs
Osborne Community Center	-					Osborne Community Center
Athletics Website	-	-	\$500	\$500	-	Creation of an enhanced athletics website
Portable Scoreboard	-	-	\$4,000	\$4,000	-	
Bitty Basketball Hoops	-	\$2,000	\$2,000	-	0.00%	
Repair/Maint Services / Equipment-Garage	\$22,086	\$22,086	\$26,149	\$4,063	18.40%	
Repair/Maint Services / Heavy Equipment	\$2,000	\$2,000	\$5,759	\$3,759	187.95%	
Heavy Equipment	-	\$2,000	\$4,000	\$2,000	100.00%	Icemaker at NW Complex incl. repairs at Rec facilities.
Asset Tracking	-	-	\$1,759	\$1,759	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Parks and Recreation / Printing & Binding	\$2,000	\$2,000	\$2,000	-	0.00%	copier/printer/scanner
Parks and Recreation / Promotional Activities	\$10,000	\$10,000	\$10,000	-	0.00%	
Banners	-	\$2,500	\$6,500	\$4,000	160.00%	Banners
Posters	-	\$2,500	\$1,000	-\$1,500	-60.00%	Posters
Flyers	-	\$2,500	\$1,000	-\$1,500	-60.00%	Fliers
Yard Signs	-	\$2,500	\$1,500	-\$1,000	-40.00%	Yard Signs
Office Supplies / Office Supplies	\$1,500	\$1,500	\$1,500	-	0.00%	Supplies to use in the office such as pens, paper clips, tape, post- its
Operating Supplies / Gas, Lubricants & Oil	\$1,000	\$1,000	-	-\$1,000	-100.00%	
Operating Supplies / Recreation Programs	\$81,250	\$81,250	\$81,250	-	0.00%	Recreational sports, games, entertainment for the residents
Youth Basketball	-	\$14,000	\$16,000	\$2,000	14.29%	Winter and Summer Seasons
Athletic Tournaments	-	\$1,000	-	-\$1,000	-100.00%	
Pride Travel Basketball	-	\$6,000	\$6,000	-	0.00%	Pride Travel Basketball
Wellness Challenge	-	\$2,500	-	-\$2,500	-100.00%	
Archery Tag	-	\$500	-	-\$500	-100.00%	
Nerf Games	-	\$500	\$500	-	0.00%	Nerf Games

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
School Outreach Events	-	\$1,500	\$1,500	-	0.00%	School Outreach Events
Flag Football	-	\$10,000	\$8,500	-\$1,500	-15.00%	Youth Flag Football - new program
Kids Street Painting	-	\$1,500	-	-\$1,500	-100.00%	
Senior Club	-	\$8,000	\$8,000	-	0.00%	Senior Club
Movie in Park	-	\$5,000	\$7,500	\$2,500	50.00%	Movie in Park - three events
Splash Day	-	\$3,500	\$3,250	-\$250	-7.14%	Splash Day - new event
Club Cre8	-	\$2,000	-	-\$2,000	-100.00%	
Back2School Bash	-	\$2,000	\$2,000	-	0.00%	Back2School Bash
Holiday Yard decorating contest	-	\$750	-	-\$750	-100.00%	Holiday Yard decorating contest
Haunted House	-	\$2,500	-	-\$2,500	-100.00%	
Karaoke at the Cultural Plaza	-	\$2,000	-	-\$2,000	-100.00%	Karaoke - at the Cultural Plaza (x4) - new event
Field Day	-	\$750	-	-\$750	-100.00%	
Family Game Night	-	\$250	-	-\$250	-100.00%	
Adult Basketball	-	\$7,000	\$2,000	-\$5,000	-71.43%	
Tackle Football & Cheer	-	\$10,000	\$10,000	-	0.00%	
Youth Programs	-	-	\$4,000	\$4,000	-	
Adult Programs	-	-	\$4,000	\$4,000	-	
Youth Soccer	-	-	\$8,000	\$8,000	-	
Operating Supplies / Uniforms	\$800	\$800	\$800	-	0.00%	Staff shirts and jackets to be recognized at events
Total Community Programs	\$965,365	\$965,365	\$1,030,298	\$64,933	6.73%	
Facilities						
Salaries & Wages / Regular	\$257,981	\$257,981	\$272,870	\$14,889	5.77%	
Overtime / Standard Overtime	\$8,000	\$8,000	\$8,000	-	0.00%	
Special Pay / Longevity	\$1,800	\$1,800	\$2,800	\$1,000	55.56%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$1,080	\$1,080	\$990	-\$90	-8.33%	
Parks and Recreation / FICA Taxes	\$20,554	\$20,554	\$21,770	\$1,216	5.92%	
Retirement Contributions / Defined Benefit Plan	\$58,452	\$58,452	\$56,356	-\$2,096	-3.59%	
Retirement Contributions / Defined Cont Plan	\$2,417	\$2,417	\$2,470	\$53	2.19%	
Parks and Recreation / Life & Health Insurance	\$65,473	\$65,473	\$68,955	\$3,482	5.32%	
Workers' Compensation / Workers' Comp Regular	\$9,783	\$9,783	\$10,272	\$489	5.00%	
Contractual Services / Other Contractual Service	\$315,000	\$315,000	\$315,000	-	0.00%	Repairs and updates at City facilities including the gym, baseball fields, pickleball courts, playgrounds; permit

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						applications for contractors
Haverland turf field maintenance	-	\$241,500	\$215,000	-\$26,500	-10.97%	Haverland turf field maintenance (contractual increase) (FY 2023-\$215,501)
HVAC repairs	-	\$3,000	-	-\$3,000	-100.00%	HVAC repairs (added)
Electrical/light repairs	-	\$5,000	\$15,000	\$10,000	200.00%	Electrical/light repairs, timer box replacements
Fencing repairs/installation	-	\$5,000	\$15,000	\$10,000	200.00%	Fencing repairs/installation
Playground repairs	-	\$4,000	\$2,000	-\$2,000	-50.00%	Playground repairs
Scoreboard repairs	-	\$3,500	\$2,500	-\$1,000	-28.57%	Memorial Field
Irrigation Repairs	-	\$10,000	\$2,000	-\$8,000	-80.00%	Irrigation pumps
Alarm systems	-	\$2,000	\$2,000	-	0.00%	Alarm systems
Sod replacement	-	\$9,000	\$6,500	-\$2,500	-27.78%	Sod replacement
Baseball field clay	-	\$8,500	\$7,500	-\$1,000	-11.76%	Baseball field clay & bullpen renovations
Playground mulch	-	\$4,000	\$15,000	\$11,000	275.00%	Playground mulch (FY 2023-\$4,640)
Lift rentals	-	\$2,500	-	-\$2,500	-100.00%	Lift rentals (FY 2023-\$1,300)
Gym floor resurfacing	-	\$4,000	-	-\$4,000	-100.00%	Gym floor resurfacing
Field 4 lip replacement	-	\$11,000	\$15,000	\$4,000	36.36%	Manzo lip replacement
Fitness equipment repair	-	\$2,000	-	-\$2,000	-100.00%	Fitness equipment repair
Outdoor Court Surface Repairs	-	-	\$1,000	\$1,000	-	
Baseball Field Netting/Post Repairs	-	-	\$1,500	\$1,500	-	
Boundary Surveys	-	-	\$1,500	\$1,500	-	
Sidewalk Repair	-	-	\$3,000	\$3,000	-	
Locksmith Services Calls	-	-	\$1,500	\$1,500	-	
Permit Applications	-	-	\$9,000	\$9,000	-	For contractors' building permits on city property
Training / Training/Registration	\$500	\$500	\$1,400	\$900	180.00%	FRPA (Florida Recreation & Parks) Conference registration (2 people - Assistant Director and Recreation Manager)
Training / Lodging/Transportation	\$1,000	\$1,000	\$2,000	\$1,000	100.00%	FRPA confrence transportation for 2 employees (Assistant Director and Recreation Manager)
Communication/Freight Srv / Postage & Freight	\$1,000	\$1,000	\$1,000	-	0.00%	For shipping of ordered items
Utility Services / Water	\$12,240	\$12,240	\$16,250	\$4,010	32.76%	
Utility Services / Sewer	\$5,100	\$5,100	\$5,900	\$800	15.69%	
Utility Services / Electricity	\$36,720	\$36,720	\$56,511	\$19,791	53.90%	

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Utility Services / Refuse/Waste Disposal	\$5,202	\$5,202	\$6,537	\$1,335	25.66%	
Insurance / Property/Liability	\$241,026	\$241,026	\$265,129	\$24,103	10.00%	
Repair/Maint Services / Buildings	\$51,700	\$51,700	\$51,700	-	0.00%	
Maintenance and repairs not included in Grounds	-	\$28,700	\$51,700	\$23,000	80.14%	Maintenance and repairs not included in Grounds (doors, electrical, HVAC systems, restrooms, sinks, toilets, partitions, ice machines, irrigation, grills. Benches, picnic tables, signage, trash cans)
Norman J. Wimbley Gymnasium	-	\$23,000	-	-\$23,000	-100.00%	Increase - Norman J. Wimbley Gymnasium needs new front doors (\$13,000) and A/C unit (\$10,000)
Repair/Maint Services / Equipment-General	\$10,000	\$10,000	\$10,000	-	0.00%	Items for City recreation facilities, as detailed.
Irrigation valves and sprinkler heads	-	\$1,500	-	-\$1,500	-100.00%	Irrigation valves and sprinkler heads
Custom keys and locks	-	\$750	-	-\$750	-100.00%	Custom keys and locks
Park amenities (windscreens, grills, tables, benches)	-	\$3,500	\$2,500	-\$1,000	-28.57%	Park amenities (windscreens, grills, tables, benches)
Custom netting for athletic courts	-	\$1,000	-	-\$1,000	-100.00%	Custom netting for athletic courts
Park signage	-	\$1,750	\$1,000	-\$750	-42.86%	Park signage
Field chalk	-	\$500	\$500	-	0.00%	Field chalk
Field paint	-	\$1,000	\$2,000	\$1,000	100.00%	Field paint
Windscreens	-	-	\$2,000	\$2,000	-	Custom windscreens for courts and enclosures
Athletic Equipment	-	-	\$2,000	\$2,000	-	Chalk liner, bases, nets, paintsprayer
Repair/Maint Services / Equipment-Garage	\$22,086	\$22,086	\$26,149	\$4,063	18.40%	
Parks and Recreation / Printing & Binding	\$750	\$750	\$750	-	0.00%	Park signage
Office Supplies / Office Supplies	\$200	\$200	\$200	-	0.00%	Printer ink, pens, paper
Operating Supplies / Gas, Lubricants & Oil	\$3,000	\$3,000	\$3,000	-	0.00%	Engine oil, lubricants for small tools
Operating Supplies / Small Tools & Equipment	\$1,982	\$1,982	\$1,982	-	0.00%	Parts for repairs, paint, zip ties, work gloves, socket wrench, hammer, misc.
Operating Supplies / Chemicals	\$8,000	\$8,000	\$8,000	-	0.00%	Weed killer and fertilizers
Operating Supplies / Uniforms	\$2,200	\$2,200	\$2,200	-	0.00%	Unifirst (uniform rental), staff safety

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						boots and rain jackets
Total Facilities	\$1,143,246	\$1,143,246	\$1,218,191	\$74,945	6.56%	
Special Events						
Salaries & Wages / Regular	\$148,283	\$148,283	\$153,237	\$4,954	3.34%	
Special Pay / Other Pays	\$1,620	\$1,620	\$1,485	-\$135	-8.33%	
Parks and Recreation / FICA Taxes	\$11,447	\$11,447	\$11,826	\$379	3.31%	
Retirement Contributions / Defined Benefit Plan	\$28,006	\$28,006	\$24,349	-\$3,657	-13.06%	
Retirement Contributions / Defined Cont Plan	\$3,626	\$3,626	\$3,705	\$79	2.18%	
Parks and Recreation / Life & Health Insurance	\$34,325	\$34,325	\$36,121	\$1,796	5.23%	
Workers' Compensation / Workers' Comp Regular	\$5,714	\$5,714	\$6,000	\$286	5.01%	
Professional Services / Internal IT Support	\$29,875	\$29,875	\$31,956	\$2,081	6.97%	
Contractual Services / Other Contractual Service	\$45,000	\$45,000	\$45,000	-	0.00%	Contracts for event production services
PBSO event security	-	\$15,000	\$15,000	-	0.00%	PBSO event security - price increase
Cultural Plaza Christmas tree	-	\$12,000	\$12,000	-	0.00%	Cultural Plaza Christmas tree
Music performance license	-	\$1,000	\$1,000	-	0.00%	Music performance license
Holiday Parade/Veterans Day/Tree Lighting/4th July/Easter/Family Date Night	-	\$17,000	\$17,000	-	0.00%	Holiday Parade/Veterans Day/Tree Lighting/4th July/Easter/Family Date Night
Training / Training/Registration	\$1,000	\$1,000	\$1,500	\$500	50.00%	FFEA (Florida Festivals & Events Assoc.) Conference (2 attendees)
Training / Lodging/Transportation	\$1,600	\$1,600	\$2,000	\$400	25.00%	FFEA (Florida Festivals & Events Assoc.) Conference (2 attendees)
Rental & Leases / Operating/Capital Leasing	\$700	\$700	\$700	-	0.00%	Copier rental
Insurance / Property/Liability	\$93,995	\$93,995	\$103,395	\$9,400	10.00%	
Repair/Maint Services / Equipment-Garage	\$6,480	\$6,480	\$7,703	\$1,223	18.87%	
Parks and Recreation / Printing & Binding	\$2,000	\$2,000	\$2,000	-	0.00%	Flyers, hand outs and A-frame signs
Parks and Recreation / Promotional Activities	\$409,000	\$409,000	\$197,000	-\$212,000	-51.83%	Street Painting Festival \$300,000 moved to 8063.52-90
Fancy Cars for holiday parade	-	\$10,000	\$3,500	-\$6,500	-65.00%	Cars replacing floats for Commission in holiday parade
Fireworks	-	\$30,000	\$30,000	-	0.00%	Fireworks (increase)
Road closures	-	\$19,000	\$20,000	\$1,000	5.26%	Road closures

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Photography	-	\$4,000	\$4,500	\$500	12.50%	Photography
New downtown events, new food festival, music events at Cultural Plaza	-	\$5,000	-	-\$5,000	-100.00%	New downtown events, new food festival, music events at Cultural Plaza
Street Painting Festival	-	\$300,000	-	-\$300,000	-100.00%	Street Painting Festival Expense moved to 52-90
Bike giveaway	-	\$6,000	\$6,000	-	0.00%	Bike giveaway
Family Date Night	-	\$5,000	\$5,000	-	0.00%	Family Date Night
New beach & Bryant Park events (was Taco Fiesta), jazz festival, music festival, corn hole competition	-	\$24,000	-	-\$24,000	-100.00%	New beach & Bryant Park events (was Taco Fiesta), jazz festival, music festival, corn hole competition
Halloween Event Production	-	\$6,000	\$10,000	\$4,000	66.67%	Halloween event
Portable toilets	-	-	\$4,000	\$4,000	-	
Holiday Parade Event Production	-	-	\$10,000	\$10,000	-	Came from 52-90 and was \$12,000 last FY
4th of July Event Production	-	-	\$20,000	\$20,000	-	
Holiday Tree Lighting Production	-	-	\$10,000	\$10,000	-	Came from 52-90 and was \$12,000 last FY
Easter Event Production	-	-	\$8,000	\$8,000	-	Came from 52-90 and was \$5,000 last FY
Veteran's Day Production	-	-	\$5,000	\$5,000	-	Came from 52-90 and was \$12,000 last FY
Shuttle buses for events	-	-	\$7,000	\$7,000	-	Came from 52-90 and was \$11,000 last FY
New City-Wide Event	-	-	\$24,000	\$24,000	-	
Event Linen Rentals	-	-	\$2,000	\$2,000	-	Came from 52-90 and was \$2,000 last FY
Amazon Decor	-	-	\$6,000	\$6,000	-	Came from 52-90 and was \$5,000 last FY
Live Holiday Parade Video	-	-	\$5,000	\$5,000	-	Came from 52-90 and was \$5,000 last FY
Event Security	-	-	\$12,000	\$12,000	-	Came from 52-90 and was \$12,000 last FY
Community Festival	-	-	\$5,000	\$5,000	-	
Office Supplies / Office Supplies	\$500	\$500	\$500	-	0.00%	Printer toner, office supplies
Operating Supplies / Gas, Lubricants & Oil	\$1,000	\$1,000	\$1,000	-	0.00%	For generator, for air filled displays
Generator	-	\$1,000	\$1,000	-	0.00%	Generator (for air-filled display items for events)
Operating Supplies / Other	\$88,000	\$88,000	\$300,000	\$212,000	240.91%	Separated out accounts 48-00 for events only and 52-90 for Street Painting Festival
Holiday parade event production	-	\$12,000	-	-\$12,000	-100.00%	Holiday parade event production

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Tree lighting production	-	\$12,000	-	-\$12,000	-100.00%	Moved to 48-00 and decreased to \$10,000 for FY26
Veteran's Day production	-	\$12,000	-	-\$12,000	-100.00%	Moved to 48-00 and decreased to \$5,000 for FY26
Live holiday parade video	-	\$5,000	-	-\$5,000	-100.00%	Moved to 48-00 and decreased to \$5,000 for FY26
SPF shuttle buses	-	\$11,000	-	-\$11,000	-100.00%	Moved to 48-00 and decreased to \$7,000 for FY26
Amazon Decor	-	\$5,000	-	-\$5,000	-100.00%	Moved to 48-00 and increased to \$6,000 for FY26
SPF event security guards	-	\$12,000	-	-\$12,000	-100.00%	Moved to 48-00
Easter event	-	\$5,000	-	-\$5,000	-100.00%	Moved to 48-00 and increased to \$8,000 for FY26
Little Scream	-	\$10,000	-	-\$10,000	-100.00%	Little Scream
Golf cart for commission at events	-	\$2,000	-	-\$2,000	-100.00%	Golf cart for commission at events
Event linen rentals	-	\$2,000	-	-\$2,000	-100.00%	Moved to 48-00
Street Painting Festival	-	-	\$300,000	\$300,000	-	Expense came from 48-00
Parks and Recreation / Books, Publ, Subsc & Memb	\$250	\$250	\$500	\$250	100.00%	
FFEA membership	-	\$250	\$500	\$250	100.00%	FFEA (FL Festival & Events Assoc.) membership for 4 employees
Total Special Events	\$912,421	\$912,421	\$929,977	\$17,556	1.92%	
Total Expenditures	\$4,381,477	\$4,381,477	\$4,767,395	\$385,918	8.81%	

Expenditures by Division

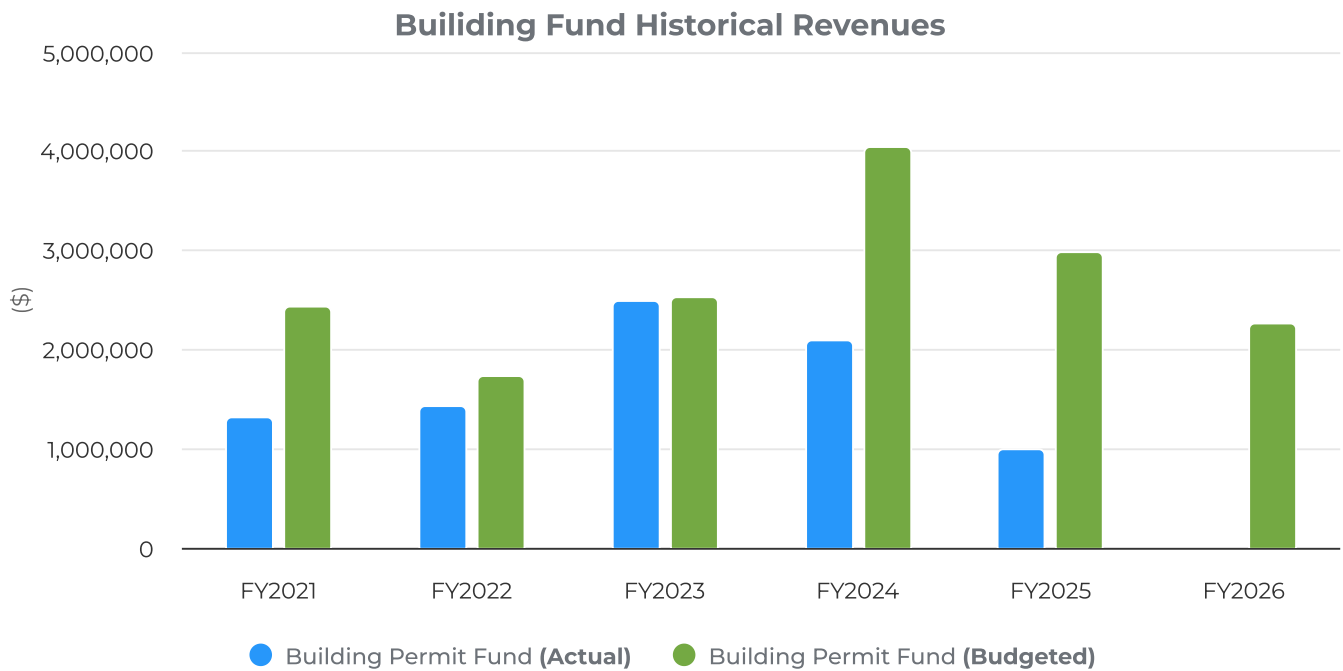
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Non-Departmental						
Debt Service / Principal	-	\$649,499	\$673,009	\$23,510	3.62%	
2020 UT Bond Series	-	\$25,000	\$25,000	-	0.00%	
2020AB Non Adv.	-	\$624,499	\$648,009	\$23,510	3.76%	
Debt Service / Interest	-	\$207,079	\$183,150	-\$23,929	-11.56%	
2020 UT Bond Series	-	\$27,150	\$25,900	-\$1,250	-4.60%	
2020AB Non Adv.	-	\$179,929	\$157,250	-\$22,679	-12.60%	
Contractual Services / Other Contractual Service	\$297,000	\$297,000	\$581,500	\$284,500	95.79%	
Stantec	-	\$35,000	\$50,000	\$15,000	42.86%	Stantec
Bohemian	-	\$90,000	-	-\$90,000	-100.00%	Moved to correct expense account 44-20
ADP	-	\$60,000	\$47,000	-\$13,000	-21.67%	
Davenport	-	\$37,000	\$51,000	\$14,000	37.84%	Based on prior year actuals
Andco	-	\$30,000	-	-\$30,000	-100.00%	Consulting services for ADP. No longer needed for FY26
ClearGov	-	\$45,000	\$81,000	\$36,000	80.00%	ClearGov Budget Module. Adding Personnel and Strategic Planning modules.
City Wide Code Review	-	-	\$250,000	\$250,000	-	
Cost Allocation Study	-	-	\$50,000	\$50,000	-	
Moody's	-	-	\$2,500	\$2,500	-	Based on prior year actuals and future bond
Other Non- Departmental Expenses	-	-	\$50,000	\$50,000	-	For services rendered like MARINER INSTITUTIONAL LLC, DIGITAL ASSURANCE CERT., INTEGRITY PUBLIC FINANCE CONS., etc.
Utility Services / Water	\$1,250	\$1,250	\$1,350	\$100	8.00%	
Utility Services / Sewer	\$1,150	\$1,150	\$1,426	\$276	24.00%	
Utility Services / Electricity	\$6,700	\$6,700	\$7,236	\$536	8.00%	
Utility Services / Refuse/Waste Disposal	\$3,500	\$3,500	\$3,780	\$280	8.00%	
Rental & Leases / Operating/Capital Leasing	-	\$90,000	\$100,363	\$10,363	11.51%	

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Bohemian Parking Lease	-	\$90,000	\$100,363	\$10,363	11.51%	35 year parking lease began in 2020. Base Rent is \$72,000. Additional Rent is capped at \$72,000 a year. Additional Rent is paid to cover Tenant's share of operating expenses. Budgeting additional rent based on FY25 actuals plus 5%.
Repair/Maint Services / Equipment-Garage	\$6,500	\$6,500	-	-\$6,500	-100.00%	
Admin Charges / Bank Charges and Fees	\$24,000	\$24,000	\$26,400	\$2,400	10.00%	
Other General Government / Interest	\$856,577	\$857,202	-	-\$857,202	-100.00%	
2020AB Non Adv. Series	-	\$804,427	-	-\$804,427	-100.00%	
2020 UT Bond Series	-	\$52,775	-	-\$52,775	-100.00%	
Transfers / Building Fund	-	-	\$130,750	\$130,750	-	
Building Admin Fee	-	-	\$130,750	\$130,750	-	
Transfers / Beach Fund	-	-	\$491,780	\$491,780	-	
Beach Admin Fee	-	-	\$209,200	\$209,200	-	
PBSO Beach Contract	-	-	\$282,580	\$282,580	-	
Transfers / Transfer to CRA	\$3,876,927	\$3,876,927	\$4,151,039	\$274,112	7.07%	
Transfers / Transfer to Capital Pro	\$845,000	\$245,000	\$245,000	-	0.00%	
Roads	-	\$200,000	\$200,000	-	0.00%	Every Year (Adopted in FY'23): \$200,000 - Roads
Cemetery	-	\$45,000	\$45,000	-	0.00%	Every Year (Adopted in FY'23): \$45,000 - Cemetery
Total Non-Departmental	\$5,918,604	\$6,265,807	\$6,596,783	\$330,976	5.28%	
Total Expenditures	\$5,918,604	\$6,265,807	\$6,596,783	\$330,976	5.28%	

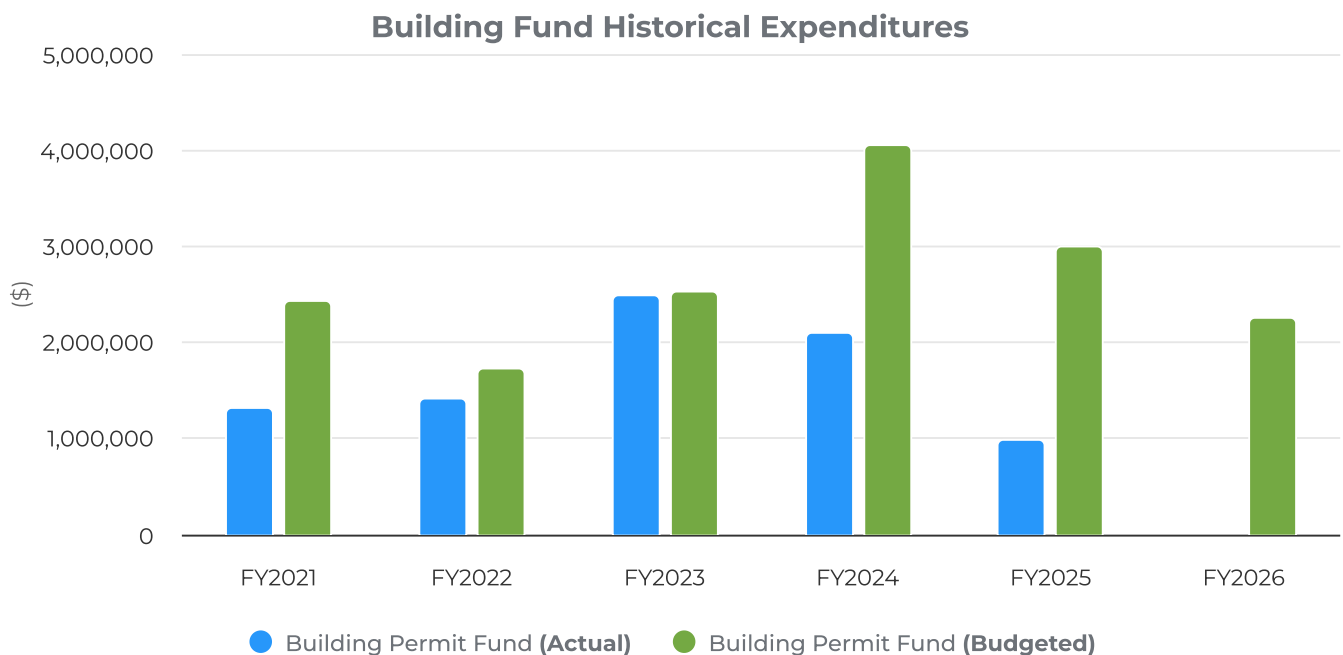
This page was intentionally left blank

Building Permit Fund

Historical Budget to Actual Revenues

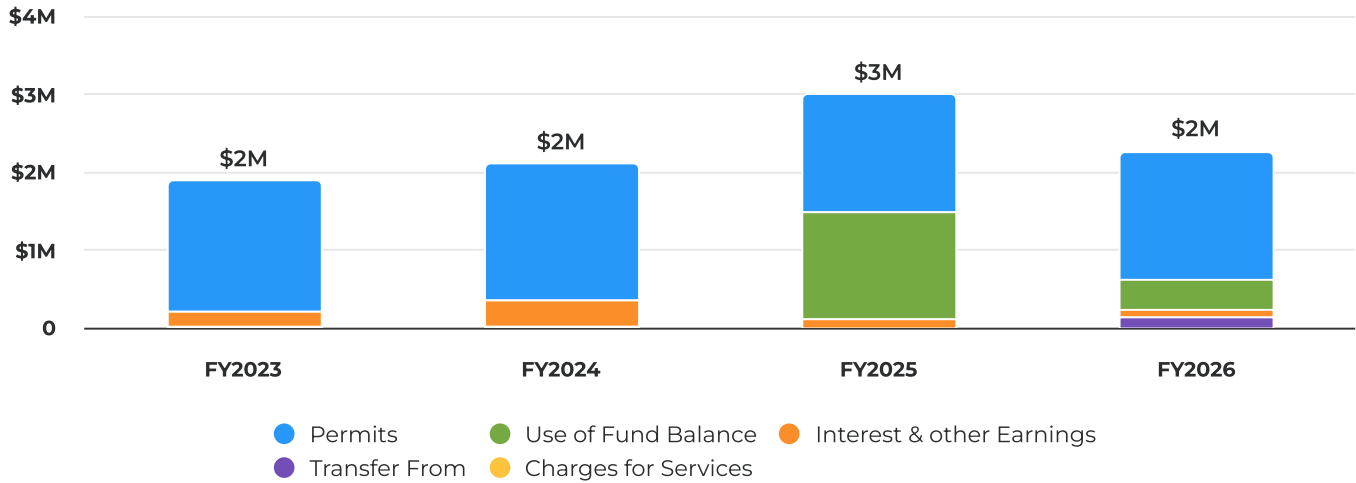


Historical Budget to Actual Expenditures

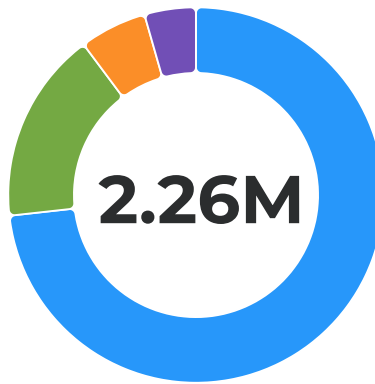


Revenues

Historical Revenues



FY26 Revenues



Permits	\$1,654,500	73.24%
Use of Fund Balance	\$373,713	16.54%
Transfer From	\$130,750	5.79%
Interest & other Earnings	\$100,000	4.43%

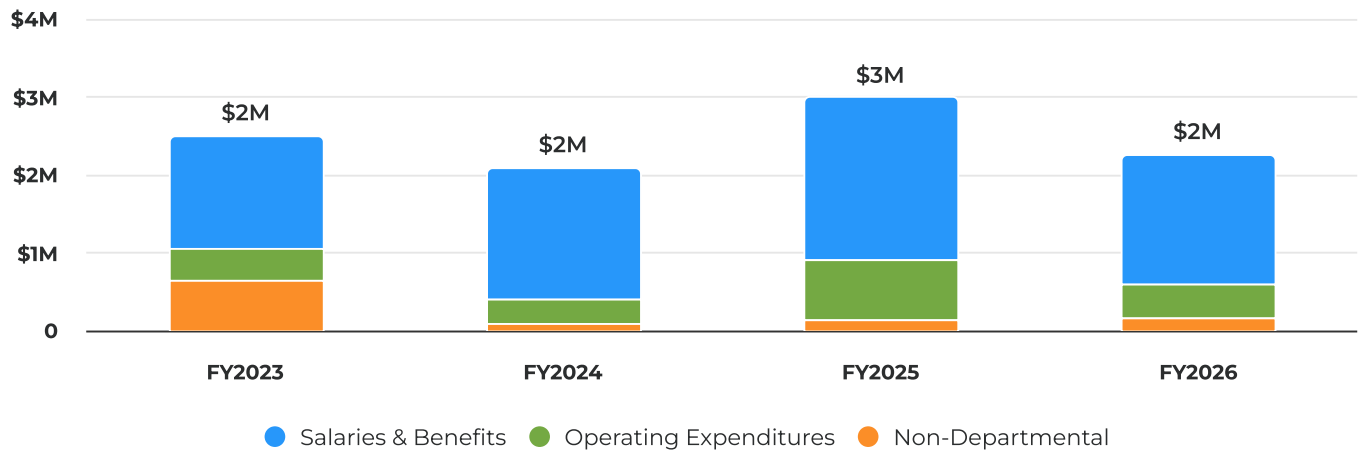
Revenues

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Permits						
Bldg Permits / Commercial	\$841,315	\$743,406	\$700,000	\$725,000	\$25,000	3.57%
Bldg Permits / Residential	\$671,499	\$849,131	\$650,000	\$775,000	\$125,000	19.23%
Bldg Permits / Other	\$172,011	\$150,973	\$150,000	\$150,000	-	0.00%
Permits / Education Fee	\$4,401	\$3,470	\$2,000	\$4,500	\$2,500	125.00%
Total Permits	\$1,689,226	\$1,746,980	\$1,502,000	\$1,654,500	\$152,500	10.15%
Charges for Services						
Government Charges & Fees / NSF Fees -	\$301	\$892	-	-	-	-

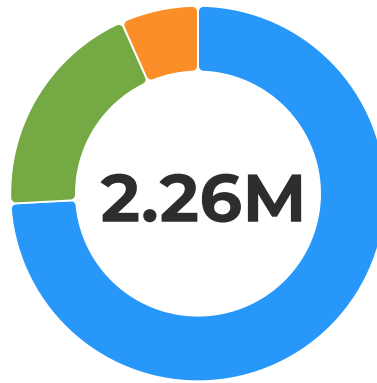
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Business						
Total Charges for Services	\$301	\$892	-	-	-	-
Interest & other Earnings						
Interest / Investments	\$198,893	\$206,501	\$100,000	\$100,000	-	0.00%
Interest & other Earnings / Unrealized Gain/(Loss)	-\$3,464	\$114,163	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	-	\$32,076	-	-	-	-
Total Interest & other Earnings	\$195,429	\$352,740	\$100,000	\$100,000	-	0.00%
Transfer From						
Governmental Funds / General Fund	-	-	-	\$130,750	\$130,750	-
Total Transfer From	-	-	-	\$130,750	\$130,750	-
Use of Fund Balance						
Other Sources / Use of Fund Balance	-	-	\$1,388,572	\$373,713	-\$1,014,859	-73.09%
Total Use of Fund Balance	-	-	\$1,388,572	\$373,713	-\$1,014,859	-73.09%
Total Revenues	\$1,884,956	\$2,100,612	\$2,990,572	\$2,258,963	-\$731,609	-24.46%

Expenditures

Historical Expenditures



FY26 Expenditures Summary



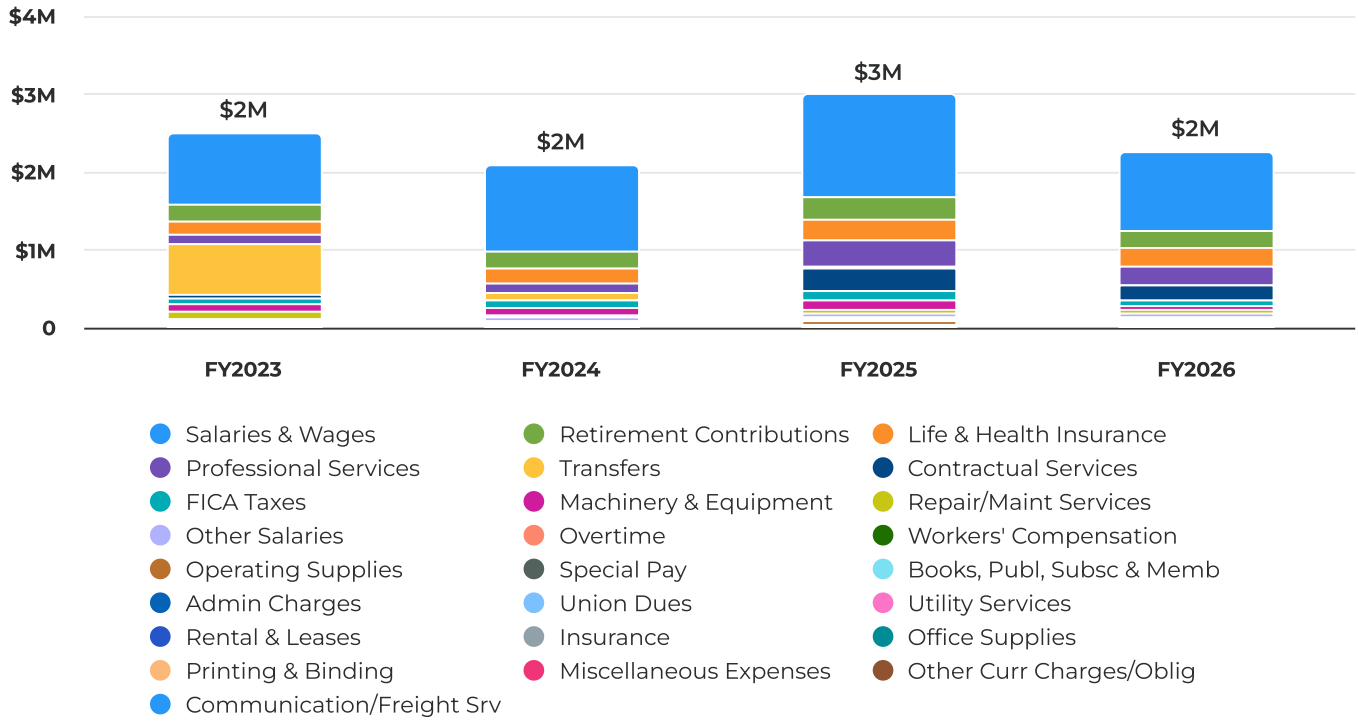
● Salaries & Benefits	\$1,674,814	74.14%
● Operating Expenditures	\$433,399	19.19%
● Non-Departmental	\$150,750	6.67%

Expenditures Summary

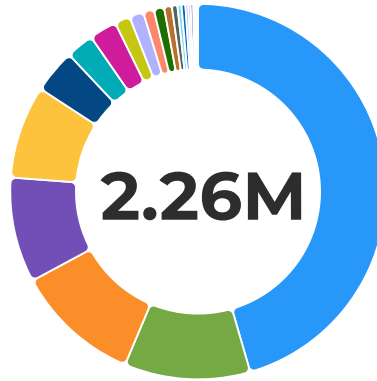
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$1,448,459	\$1,694,581	\$2,081,509	\$1,674,814	-\$406,695	-19.54%
Operating Expenditures	\$414,447	\$307,590	\$780,851	\$433,399	-\$347,452	-44.50%
Non-Departmental	\$636,154	\$90,250	\$128,213	\$150,750	\$22,537	17.58%
Total Expenditures	\$2,499,060	\$2,092,421	\$2,990,573	\$2,258,963	-\$731,610	-24.46%

Expenditures

Historical Expenditures



FY26 Expenditures



Salaries & Wages	\$1,028,019	45.51%
Life & Health Insurance	\$245,149	10.85%
Professional Services	\$243,724	10.79%
Retirement Contributions	\$204,532	9.05%
Contractual Services	\$180,750	8.00%
FICA Taxes	\$85,088	3.77%
Repair/Maint Services	\$53,915	2.39%
Other Salaries	\$53,582	2.37%
Machinery & Equipment	\$30,000	1.33%
Workers' Compensation	\$27,554	1.22%
Operating Supplies	\$21,000	0.93%
Overtime	\$20,000	0.89%
Admin Charges	\$15,000	0.66%
Special Pay	\$10,890	0.48%
Union Dues	\$8,000	0.35%
Books, Publ, Subsc & Memb	\$7,500	0.33%
Utility Services	\$5,260	0.23%
Transfers	\$5,000	0.22%
Rental & Leases	\$5,000	0.22%
Insurance	\$4,000	0.18%
Office Supplies	\$2,500	0.11%
Printing & Binding	\$1,650	0.07%
Other Curr Charges/Oblig	\$500	0.02%
Communication/Freight Srv	\$350	0.02%

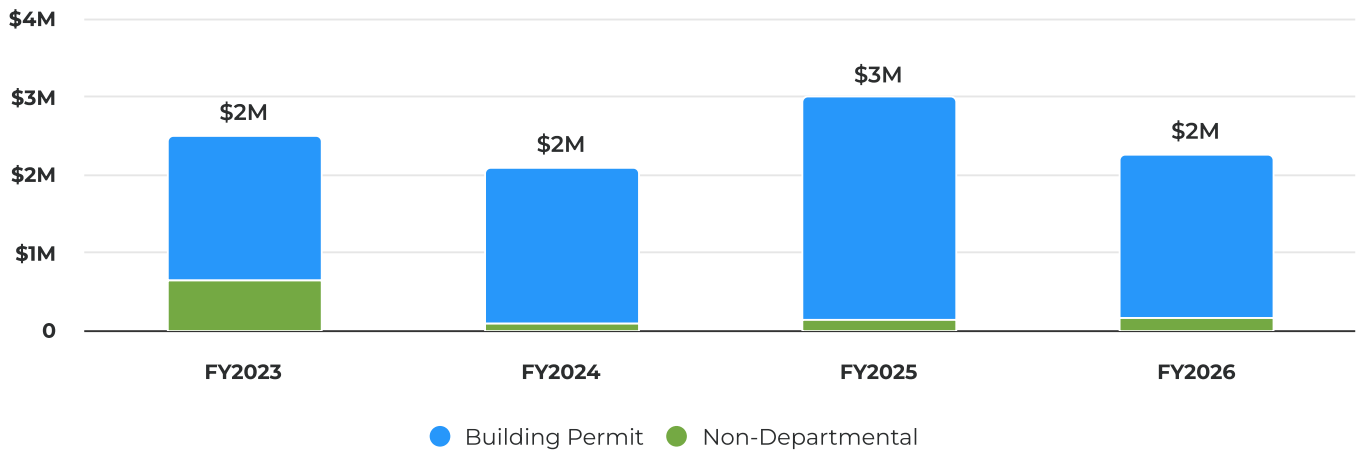
Expenditures

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Wages	\$924,679	\$1,112,382	\$1,309,521	\$1,028,019	-\$281,502	-21.50%
Other Salaries	\$15,865	\$31,629	\$49,976	\$53,582	\$3,606	7.22%
Overtime	\$23,174	\$26,927	\$20,000	\$20,000	-	0.00%
Special Pay	\$13,060	\$15,293	\$9,476	\$10,890	\$1,414	14.92%
FICA Taxes	\$71,554	\$87,930	\$106,201	\$85,088	-\$21,113	-19.88%
Retirement Contributions	\$218,861	\$228,755	\$292,497	\$204,532	-\$87,965	-30.07%
Life & Health Insurance	\$168,295	\$176,423	\$267,596	\$245,149	-\$22,447	-8.39%
Workers' Compensation	\$12,971	\$15,242	\$26,242	\$27,554	\$1,312	5.00%
Professional Services	\$123,100	\$134,968	\$332,398	\$243,724	-\$88,674	-26.68%

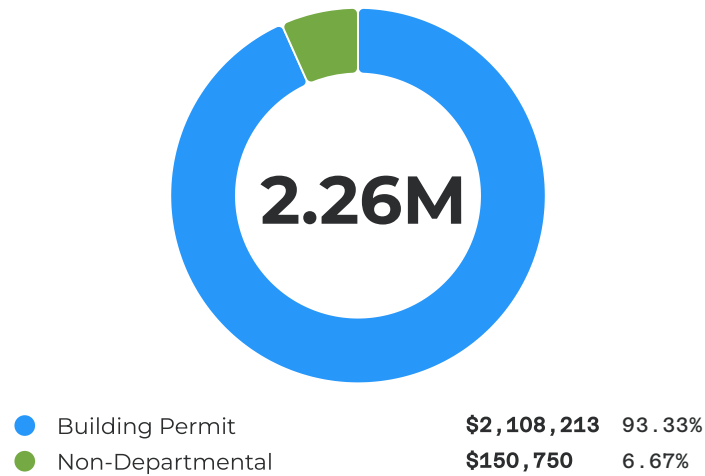
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Contractual Services	\$57,803	\$17,675	\$308,213	\$180,750	-\$127,463	-41.36%
Communication/Freight Srv	-	\$17	\$350	\$350	-	0.00%
Utility Services	\$4,457	\$3,939	\$4,855	\$5,260	\$405	8.34%
Insurance	\$1,995	\$2,693	\$3,636	\$4,000	\$364	10.01%
Printing & Binding	\$2,957	\$2,250	\$1,500	\$1,650	\$150	10.00%
Other Curr Charges/Oblig	\$273	\$481	\$500	\$500	-	0.00%
Office Supplies	\$2,902	\$1,720	\$1,750	\$2,500	\$750	42.86%
Operating Supplies	\$6,058	\$5,043	\$41,000	\$21,000	-\$20,000	-48.78%
Books, Publ, Subsc & Memb	\$10,895	\$3,472	\$7,500	\$7,500	-	0.00%
Machinery & Equipment	\$87,786	\$83,986	\$129,000	\$30,000	-\$99,000	-76.74%
Rental & Leases	\$122	\$2,518	\$6,000	\$5,000	-\$1,000	-16.67%
Repair/Maint Services	\$107,074	\$44,186	\$45,362	\$53,915	\$8,553	18.85%
Union Dues	\$5,987	\$4,642	\$7,000	\$8,000	\$1,000	14.29%
Miscellaneous Expenses	\$3,038	-	-	-	-	-
Admin Charges	\$5,229	\$8,079	-	\$15,000	-	-
Transfers	\$630,925	\$82,171	\$20,000	\$5,000	-\$15,000	-75.00%
Total Expenditures	\$2,499,060	\$2,092,421	\$2,990,573	\$2,258,963	-\$731,610	-24.46%

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Building Permit						
Salaries & Benefits						
Salaries & Wages / Regular	\$924,679	\$1,112,382	\$1,309,521	\$1,028,019	-\$281,502	-21.50%
Other Salaries / Part Time	\$15,865	\$31,629	\$49,976	\$53,582	\$3,606	7.22%
Overtime / Standard Overtime	\$23,174	\$26,927	\$20,000	\$20,000	-	0.00%
Special Pay / Longevity	\$3,784	\$6,131	\$5,426	\$5,715	\$289	5.33%
Special Pay / Other Pays	\$9,276	\$9,162	\$4,050	\$5,175	\$1,125	27.78%
Community Development / FICA Taxes	\$71,554	\$87,930	\$106,201	\$85,088	-\$21,113	-19.88%
Retirement Contributions / Defined Benefit Plan	\$199,865	\$208,845	\$269,241	\$185,078	-\$84,163	-31.26%
Retirement Contributions / 401-a Plan	\$18,996	\$19,910	\$23,256	\$19,454	-\$3,802	-16.35%
Community Development / Life & Health Insurance	\$168,295	\$176,423	\$267,596	\$245,149	-\$22,447	-8.39%
Workers' Compensation / Workers' Comp Regular	\$12,971	\$15,242	\$26,242	\$27,554	\$1,312	5.00%
Total Salaries & Benefits	\$1,448,459	\$1,694,581	\$2,081,509	\$1,674,814	-\$406,695	-19.54%
Operating Expenditures						
Professional Services / Legal	\$1,161	\$1,196	\$50,000	\$50,000	-	0.00%
Professional Services / Internal IT Support	\$106,335	\$111,931	\$132,398	\$133,724	\$1,326	1.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Professional Services / Profess Services Other	\$15,604	\$21,841	\$150,000	\$60,000	-\$90,000	-60.00%
Contractual Services / Other Contractual Service	\$57,803	\$17,675	\$200,000	\$50,000	-\$150,000	-75.00%
Union Dues / Training/Registration	\$4,244	\$3,044	\$4,500	\$4,500	-	0.00%
Union Dues / Lodging/Transportation	\$1,743	\$1,598	\$2,500	\$3,500	\$1,000	40.00%
Communication/Freight Srv / Postage & Freight	-	\$17	\$350	\$350	-	0.00%
Utility Services / Water	\$318	\$298	\$380	\$410	\$30	7.89%
Utility Services / Sewer	\$187	\$175	\$200	\$233	\$33	16.50%
Utility Services / Electricity	\$3,793	\$3,302	\$4,000	\$4,320	\$320	8.00%
Utility Services / Refuse/Waste Disposal	\$159	\$164	\$275	\$297	\$22	8.00%
Rental & Leases / Operating/Capital Leasing	\$122	\$2,518	\$6,000	\$5,000	-\$1,000	-16.67%
Insurance / Property/Liability	\$1,995	\$2,693	\$3,636	\$4,000	\$364	10.01%
Repair/Maint Services / Buildings	\$67,537	-	-	-	-	-
Repair/Maint Services / Equipment-Garage	\$37,975	\$39,445	\$45,362	\$53,915	\$8,553	18.85%
Repair/Maint Services / Heavy Equipment	\$1,562	\$4,741	-	-	-	-
Community Development / Printing & Binding	\$2,957	\$2,250	\$1,500	\$1,650	\$150	10.00%
Other Curr Charges/Oblig / Advertising	\$273	\$339	\$350	\$350	-	0.00%
Other Curr Charges/Oblig / Other	-	\$142	\$150	\$150	-	0.00%
Office Supplies / Office Supplies	\$2,902	\$1,720	\$1,750	\$2,500	\$750	42.86%
Operating Supplies / Gas, Lubricants & Oil	\$2,263	\$2,687	\$3,000	\$3,000	-	0.00%
Operating Supplies / Small Tools & Equipment	\$1,403	\$489	\$500	\$500	-	0.00%
Operating Supplies / Uniforms	\$1,905	\$1,625	\$2,500	\$2,500	-	0.00%
Operating Supplies / Other	\$487	\$242	\$35,000	\$15,000	-\$20,000	-57.14%
Community Development / Books, Publ, Subsc & Memb	\$10,895	\$3,472	\$7,500	\$7,500	-	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Replacement & Renewal / Equipment- Technology	\$3,038	-	-	-	-	-
Community Development / Machinery & Equipment	-	-	\$15,000	\$15,000	-	0.00%
Machinery & Equipment / Building Permit	-	-	\$5,000	-	-\$5,000	-100.00%
Machinery & Equipment / Vehicles	\$87,786	\$83,986	\$84,000	-	-\$84,000	-100.00%
Machinery & Equipment / Misc. Equipment	-	-	\$25,000	\$15,000	-\$10,000	-40.00%
Total Operating Expenditures	\$414,447	\$307,590	\$780,851	\$433,399	-\$347,452	-44.50%
Total Building Permit	\$1,862,906	\$2,002,171	\$2,862,360	\$2,108,213	-\$754,147	-26.35%
Non-Departmental						
Non-Departmental						
Contractual Services / Interfund Admins Services	-	-	\$108,213	\$130,750	\$22,537	20.83%
Admin Charges / Bank Charges and Fees	\$5,229	\$8,079	-	\$15,000	-	-
Transfers / To General Fund	\$75,925	\$82,171	\$20,000	\$5,000	-\$15,000	-75.00%
Transfers / Transfer to Capital Pro	\$555,000	-	-	-	-	-
Total Non-Departmental	\$636,154	\$90,250	\$128,213	\$150,750	\$22,537	17.58%
Total Non-Departmental	\$636,154	\$90,250	\$128,213	\$150,750	\$22,537	17.58%
Total Expenditures	\$2,499,060	\$2,092,421	\$2,990,573	\$2,258,963	-\$731,610	-24.46%

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Building Permit						
Salaries & Wages / Regular	\$1,309,521	\$1,309,521	\$1,028,019	-\$281,502	-21.50%	
Other Salaries / Part Time	\$49,976	\$49,976	\$53,582	\$3,606	7.22%	
Overtime / Standard Overtime	\$20,000	\$20,000	\$20,000	-	0.00%	
Special Pay / Longevity	\$5,426	\$5,426	\$5,715	\$289	5.33%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$4,050	\$4,050	\$5,175	\$1,125	27.78%	
Community Development / FICA Taxes	\$106,201	\$106,201	\$85,088	-\$21,113	-19.88%	
Retirement Contributions / Defined Benefit Plan	\$269,241	\$269,241	\$185,078	-\$84,163	-31.26%	
Retirement Contributions / 401-a Plan	\$23,256	\$23,256	\$19,454	-\$3,802	-16.35%	
Community Development / Life & Health Insurance	\$267,596	\$267,596	\$245,149	-\$22,447	-8.39%	
Workers' Compensation / Workers' Comp Regular	\$26,242	\$26,242	\$27,554	\$1,312	5.00%	
Professional Services / Legal	\$50,000	\$50,000	\$50,000	-	0.00%	
Professional Services / Internal IT Support	\$132,398	\$132,398	\$133,724	\$1,326	1.00%	
Professional Services / Profess Services Other	\$150,000	\$150,000	\$60,000	-\$90,000	-60.00%	Funding for outside consultants to cover inspections and plan reviews when needed.
Funding to cover consultant services for inspections and plan reveiws as needed	-	-	\$60,000	\$60,000	-	
Annual Hurricane Information	-	\$500	-	-\$500	-100.00%	
Scanning Property Files	-	\$145,000	-	-\$145,000	-100.00%	Annual budget to undertake phase three of scanning the City's property files to have them be accessible on- line and on the website

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Printing of Collateral Materials	-	\$1,500	-	-\$1,500	-100.00%	
New Mapping Information	-	\$1,500	-	-\$1,500	-100.00%	
New Building Code Information	-	\$1,500	-	-\$1,500	-100.00%	
Contractual Services / Other Contractual Service	\$200,000	\$200,000	\$50,000	-\$150,000	-75.00%	
Scanning Services Consultant	-	\$200,000	\$50,000	-\$150,000	-75.00%	Funding for scanning services consultant for digitizing property files.
Union Dues / Training/Registration	\$4,500	\$4,500	\$4,500	-	0.00%	Funding for training and certification classes related to required maintenance of building team certifications and education.
Union Dues / Lodging/Transportation	\$2,500	\$2,500	\$3,500	\$1,000	40.00%	Anticipating a full staff and off-site training to achieve needed certifications.
Communication/Freight Srv / Postage & Freight	\$350	\$350	\$350	-	0.00%	Funding for required annual mailings for division.
Utility Services / Water	\$380	\$380	\$410	\$30	7.89%	
Utility Services / Sewer	\$200	\$200	\$233	\$33	16.50%	
Utility Services / Electricity	\$4,000	\$4,000	\$4,320	\$320	8.00%	
Utility Services / Refuse/Waste Disposal	\$275	\$275	\$297	\$22	8.00%	
Rental & Leases / Operating/Capital Leasing	\$6,000	\$6,000	\$5,000	-\$1,000	-16.67%	Funding to cover partial costs of copier/printer.
Copier	-	\$6,000	\$5,000	-\$1,000	-16.67%	Funding to cover partial costs of copier/printer.
Insurance / Property/Liability	\$3,636	\$3,636	\$4,000	\$364	10.01%	
Repair/Maint Services / Equipment-Garage	\$45,362	\$45,362	\$53,915	\$8,553	18.85%	
Community Development / Printing &	\$1,500	\$1,500	\$1,650	\$150	10.00%	Anticipated printing cost

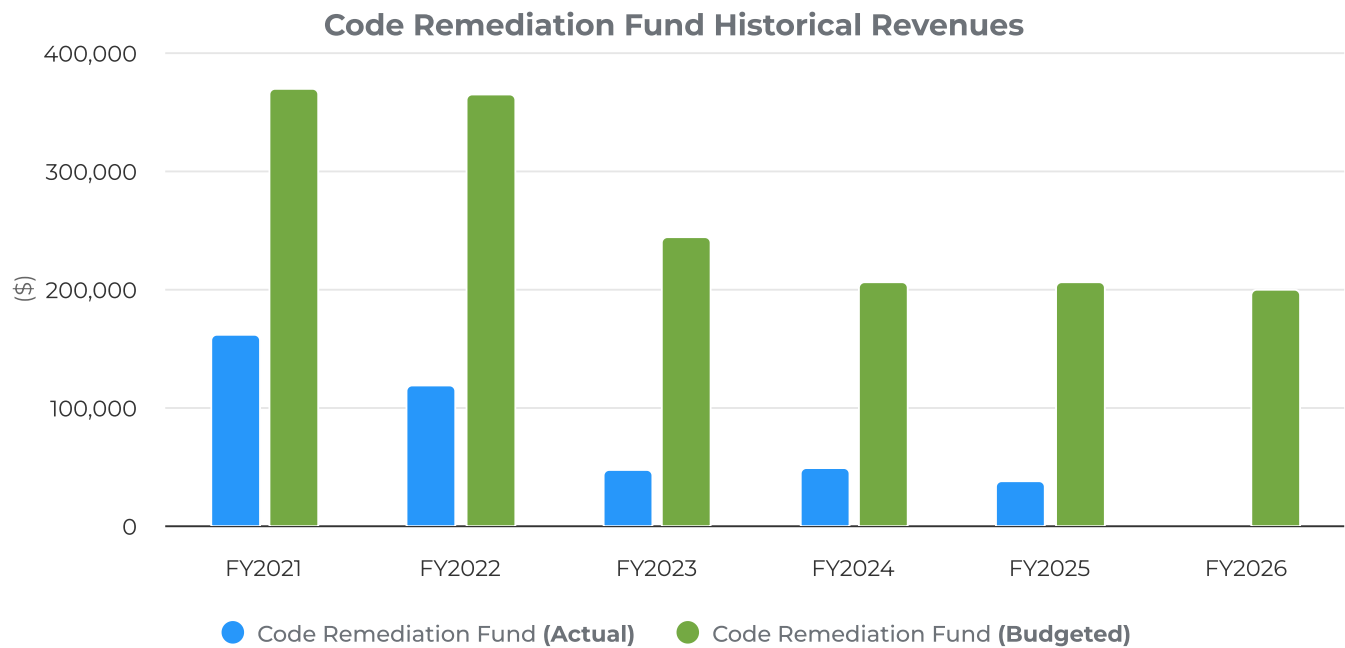
Building Permit Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Binding						increase for printing of literature and notices.
Other Curr Charges/Oblig / Advertising	\$350	\$350	\$350	-	0.00%	Funding for annual advertising related to FEMA and Building Code.
Other Curr Charges/Oblig / Other	\$150	\$150	\$150	-	0.00%	Funding for miscellaneous items related to damage assessments.
Office Supplies / Office Supplies	\$1,750	\$1,750	\$2,500	\$750	42.86%	Increase in cost of various office supplies in anticipation of being fully staffed.
Operating Supplies / Gas, Lubricants & Oil	\$3,000	\$3,000	\$3,000	-	0.00%	Funding to operate vehicles in the building division.
Operating Supplies / Small Tools & Equipment	\$500	\$500	\$500	-	0.00%	Funding for miscellaneous small tools and equipment as needed by division.
Operating Supplies / Uniforms	\$2,500	\$2,500	\$2,500	-	0.00%	Funding for division staff shirts and replacements.
Operating Supplies / Other	\$35,000	\$35,000	\$15,000	-\$20,000	-57.14%	Funding for software upgrades as needed.
Community Development / Books, Publ, Subsc & Memb	\$7,500	\$7,500	\$7,500	-	0.00%	Funding to cover memberships, subscriptions and publications for division and staff.
Community Development / Machinery & Equipment	\$15,000	\$15,000	\$15,000	-	0.00%	Funding for new and replacement office systems furniture.
Machinery & Equipment / Building Permit	\$5,000	\$5,000	-	-\$5,000	-100.00%	Building does not anticipate

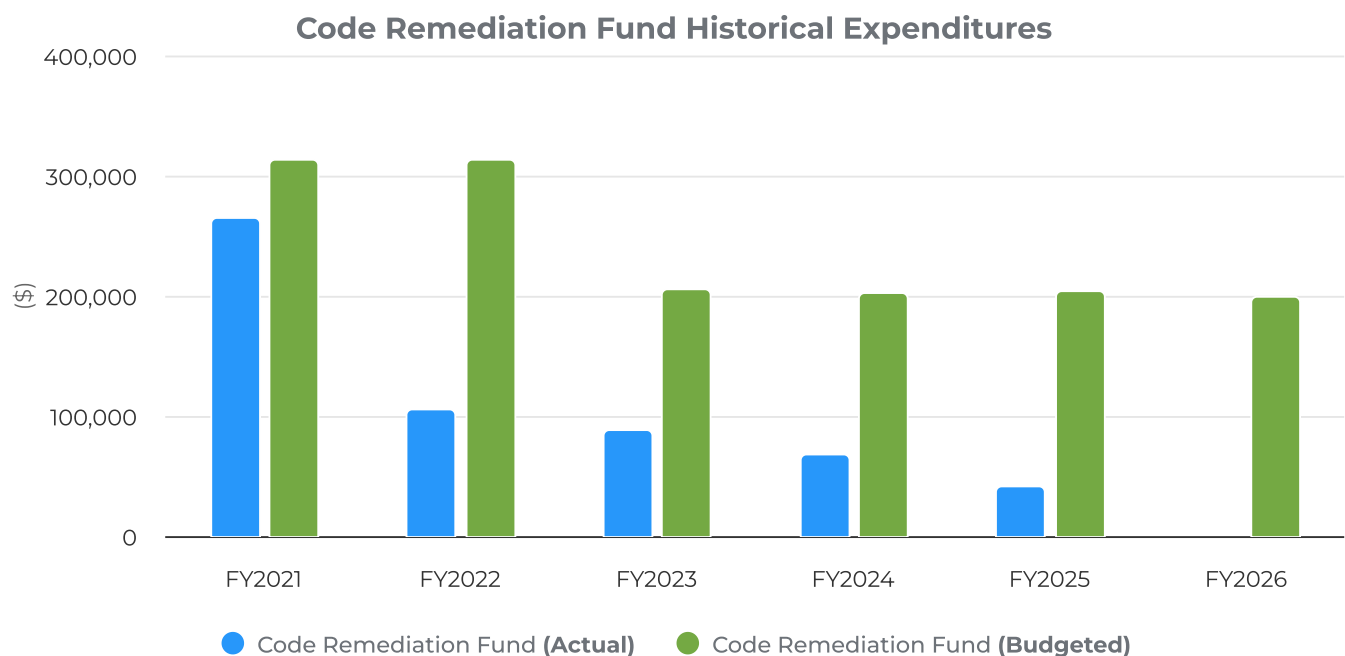
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Machinery & Equipment / Vehicles	\$84,000	\$84,000	-	-\$84,000	-100.00%	any permit costs this year. Building will not be purchasing any vehicles this year.
Machinery & Equipment / Misc. Equipment	\$25,000	\$25,000	\$15,000	-\$10,000	-40.00%	Funding for IT improvements as needed.
Total Building Permit	\$2,862,360	\$2,862,360	\$2,108,213	-\$754,147	-26.35%	
Non-Departmental						
Contractual Services / Interfund Admins Services	\$108,213	\$108,213	\$130,750	\$22,537	20.83%	
Admin Charges / Bank Charges and Fees	-	-	\$15,000	\$15,000	-	
Transfers / To General Fund	\$20,000	\$20,000	\$5,000	-\$15,000	-75.00%	
Total Non-Departmental	\$128,213	\$128,213	\$150,750	\$22,537	17.58%	
Total Expenditures	\$2,990,573	\$2,990,573	\$2,258,963	-\$731,610	-24.46%	

Code Remediation Fund

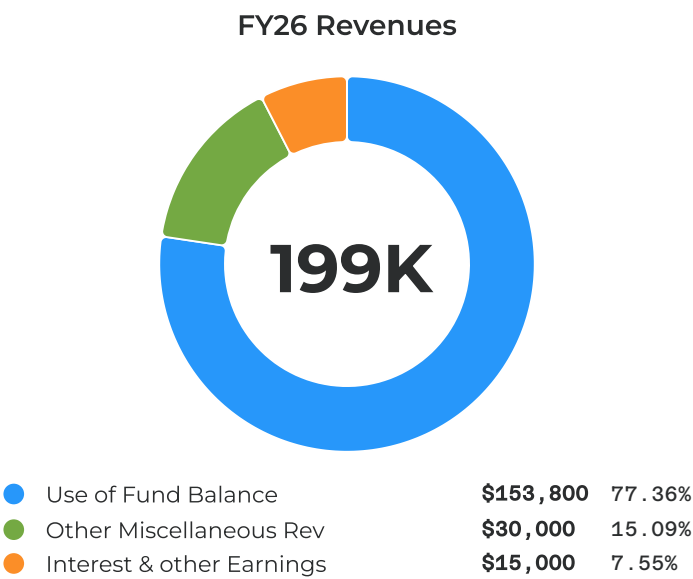
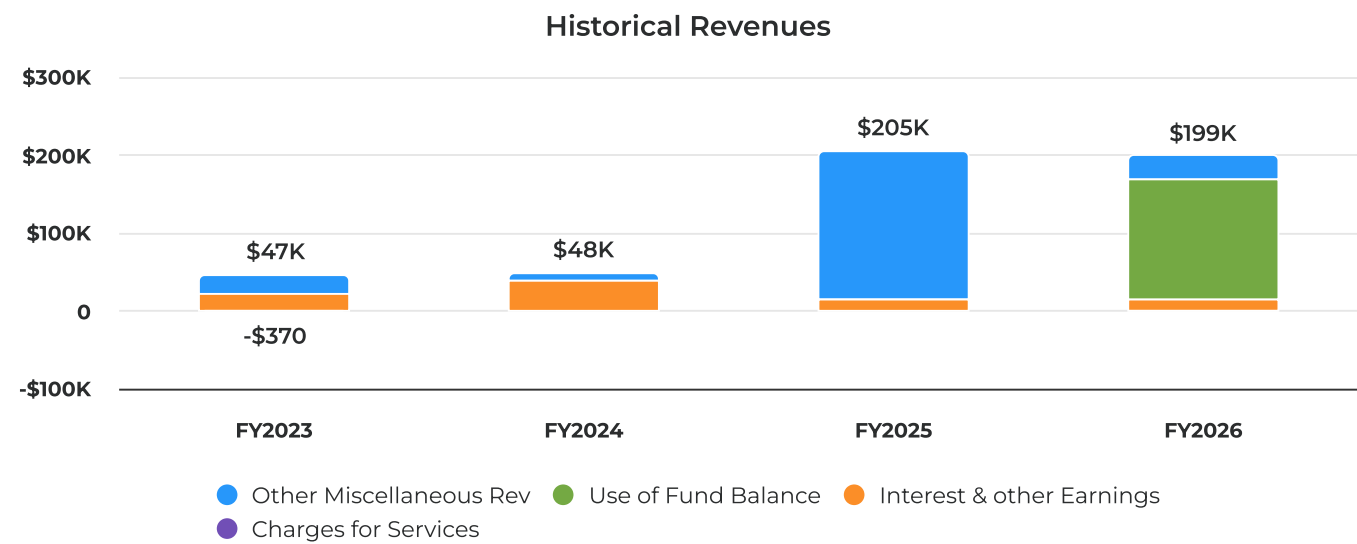
Historical Budget to Actual Revenues



Historical Budget to Actual Expenditures



Revenues

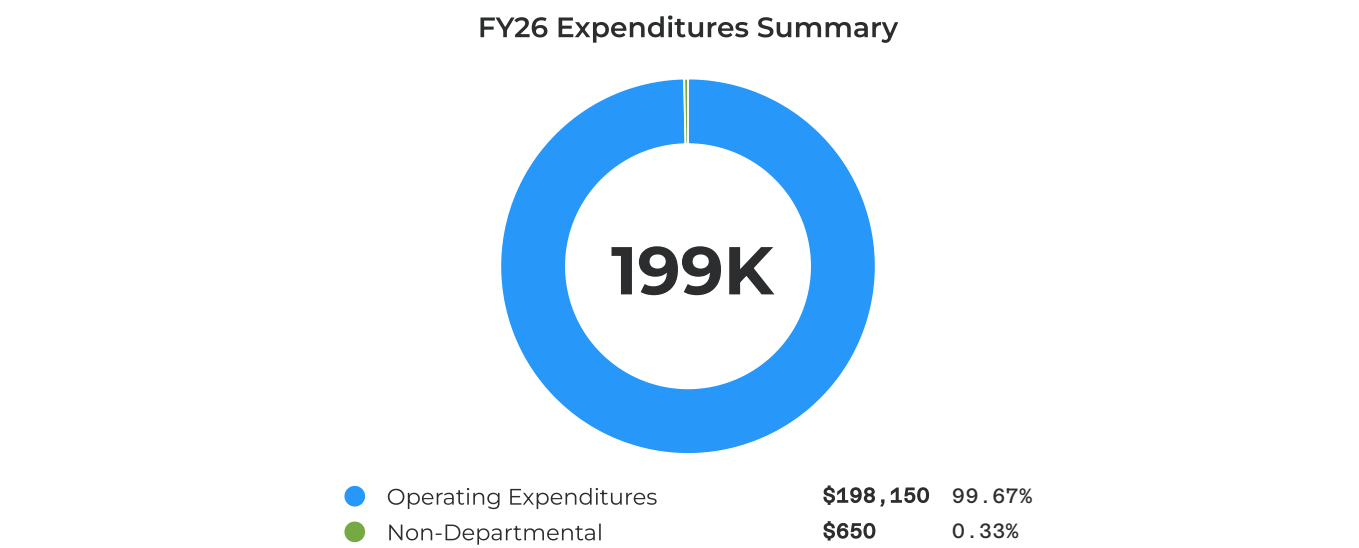
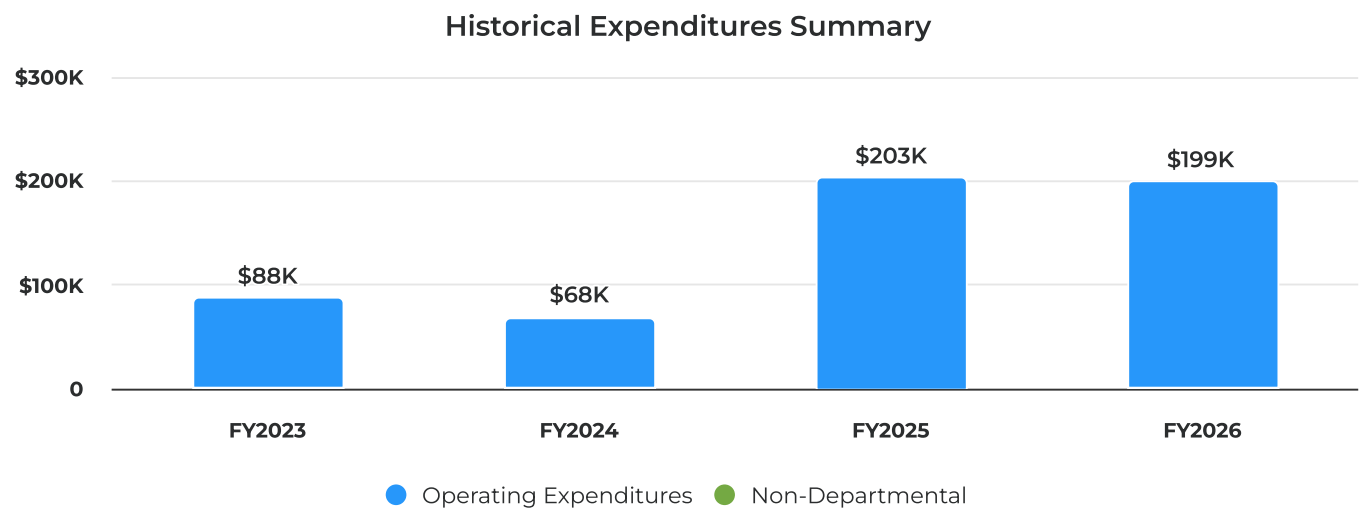


Revenues

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Charges for Services						
Charges for Services / Fees Remitted to County	-\$370	-	-	-	-	-
Total Charges for Services	-\$370	-	-	-	-	-
Interest & other Earnings						
Interest / Investments	\$21,125	\$19,532	\$15,000	\$15,000	-	0.00%
Interest / Assessments	\$163	\$937	-	-	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	-\$402	\$13,253	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	\$5	\$3,723	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Total Interest & other Earnings	\$20,891	\$37,445	\$15,000	\$15,000	-	0.00%
Other Miscellaneous Rev						
Miscellaneous Revenue / Boarding Income	\$10,563	\$6,742	\$30,000	\$10,000	-\$20,000	-66.67%
Miscellaneous Revenue / Lot Clearing Income	\$3,797	\$4,211	\$50,000	\$20,000	-\$30,000	-60.00%
Miscellaneous Revenue / Nuisance Asses Interest	\$193	-	-	-	-	-
Miscellaneous Revenue / Demolition Income	-	-	\$25,000	-	-\$25,000	-100.00%
Miscellaneous Revenue / Surplus Sale Income	\$3,000	\$10	-	-	-	-
Miscellaneous Revenue / Chronic Nuisance	-	-	\$10,000	-	-\$10,000	-100.00%
Miscellaneous Revenue / Private Collections	\$5,949	-	\$75,000	-	-\$75,000	-100.00%
Miscellaneous Revenue / Other	\$2,462	-	-	-	-	-
Total Other Miscellaneous Rev	\$25,964	\$10,963	\$190,000	\$30,000	-\$160,000	-84.21%
Use of Fund Balance						
Other Sources / Use of Fund Balance	-	-	-	\$153,800	\$153,800	-
Total Use of Fund Balance	-	-	-	\$153,800	\$153,800	-
Total Revenues	\$46,485	\$48,408	\$205,000	\$198,800	-\$6,200	-3.02%

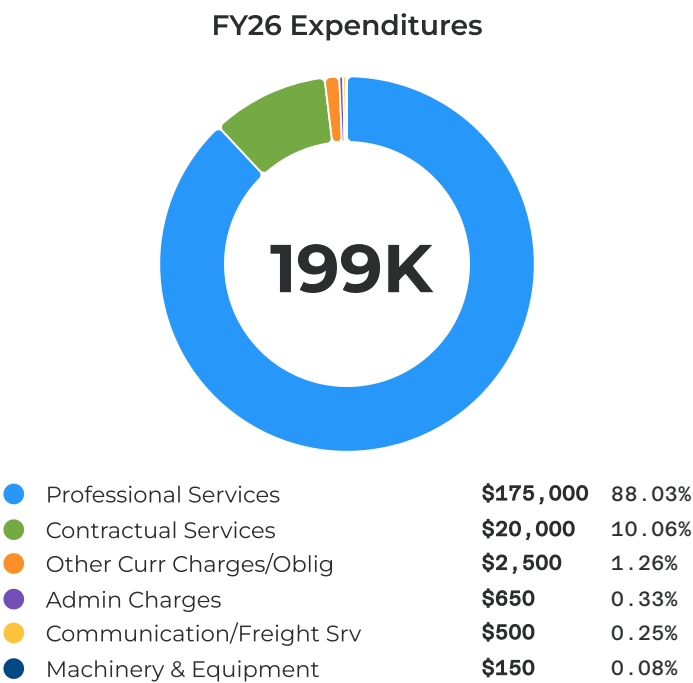
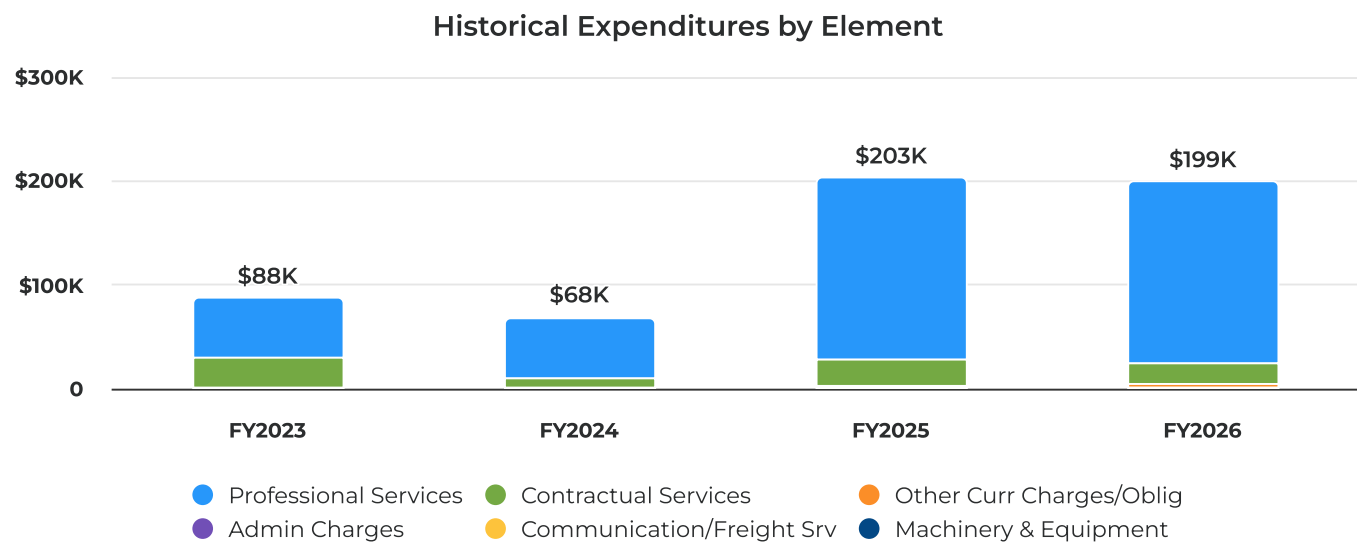
Expenditures Summary



Expenditures Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Operating Expenditures	\$87,492	\$67,460	\$203,150	\$198,150	-\$5,000	-2.46%
Non-Departmental	\$50	\$497	-	\$650	-	-
Total Expenditures	\$87,542	\$67,957	\$203,150	\$198,800	-\$4,350	-2.14%

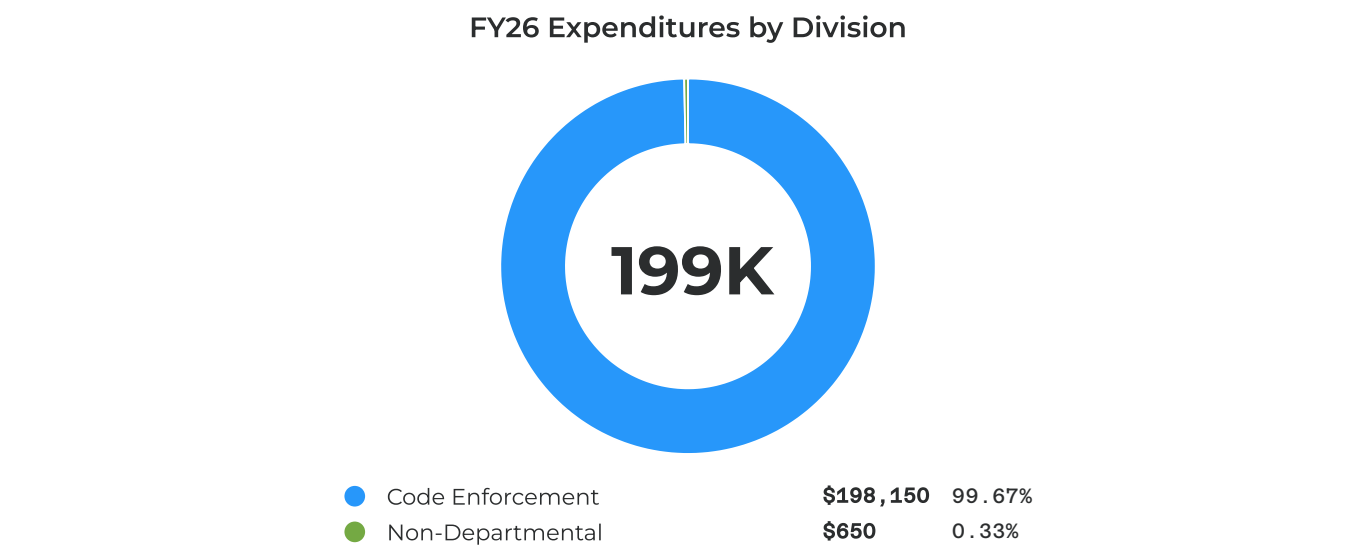
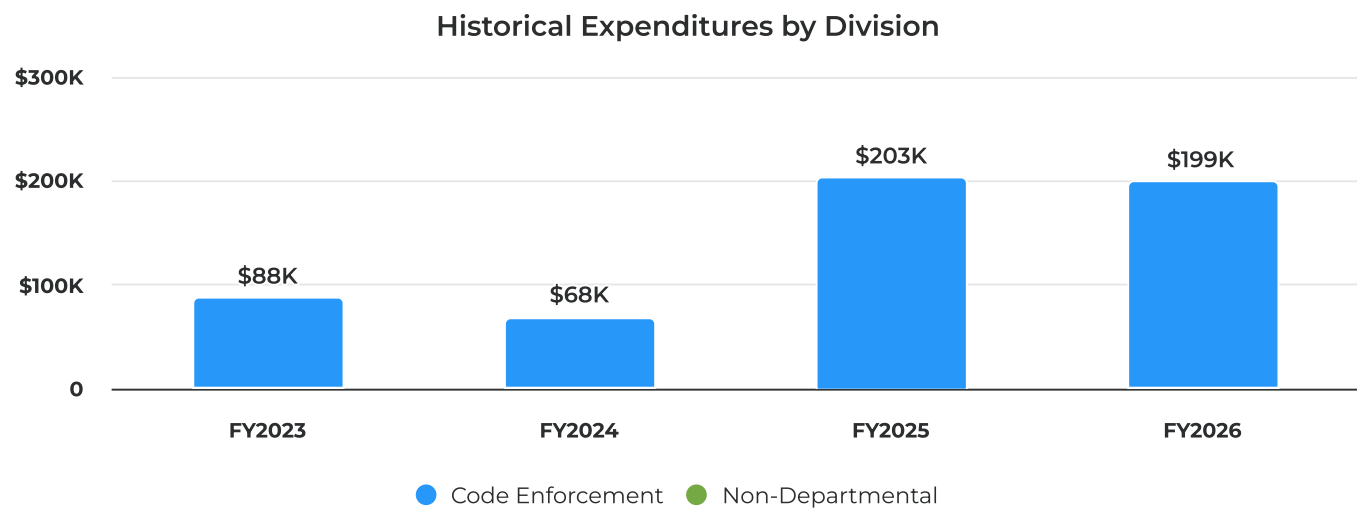
Expenditures



Expenditures

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Professional Services	\$58,400	\$58,694	\$175,000	\$175,000	-	0.00%
Contractual Services	\$29,092	\$8,766	\$25,000	\$20,000	-\$5,000	-20.00%
Communication/Freight Srv	-	-	\$500	\$500	-	0.00%
Other Curr Charges/Oblig	-	-	\$2,500	\$2,500	-	0.00%
Machinery & Equipment	-	-	\$150	\$150	-	0.00%
Admin Charges	\$50	\$497	-	\$650	-	-
Total Expenditures	\$87,542	\$67,957	\$203,150	\$198,800	-\$4,350	-2.14%

Expenditures by Division



Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Code Enforcement						
Professional Services / Legal	\$43,227	\$33,377	\$80,000	\$80,000	-	0.00%
Professional Services / Foreclosure Expense	\$1,220	\$16,714	\$10,000	\$10,000	-	0.00%
Professional Services / Boardups	\$9,790	\$3,735	\$20,000	\$20,000	-	0.00%
Professional Services / Lot Clearing	\$4,163	\$4,868	\$40,000	\$40,000	-	0.00%
Professional Services / Demolition	-	-	\$25,000	\$25,000	-	0.00%
Contractual Services / Other Contractual Service	\$28,841	\$8,766	\$15,000	\$15,000	-	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Contractual Services / Commissions	\$251	-	\$10,000	\$5,000	-\$5,000	-50.00%
Communication/Freight Srv / Postage & Freight	-	-	\$500	\$500	-	0.00%
Other Curr Charges/Oblig / Advertising	-	-	\$2,500	\$2,500	-	0.00%
Machinery & Equipment / Building Permit	-	-	\$150	\$150	-	0.00%
Total Code Enforcement	\$87,492	\$67,460	\$203,150	\$198,150	-\$5,000	-2.46%
Non-Departmental						
Admin Charges / Bank Charges and Fees	\$50	\$497	-	\$650	-	-
Total Non-Departmental	\$50	\$497	-	\$650	-	-
Total Expenditures	\$87,542	\$67,957	\$203,150	\$198,800	-\$4,350	-2.14%

Expenditures by Division

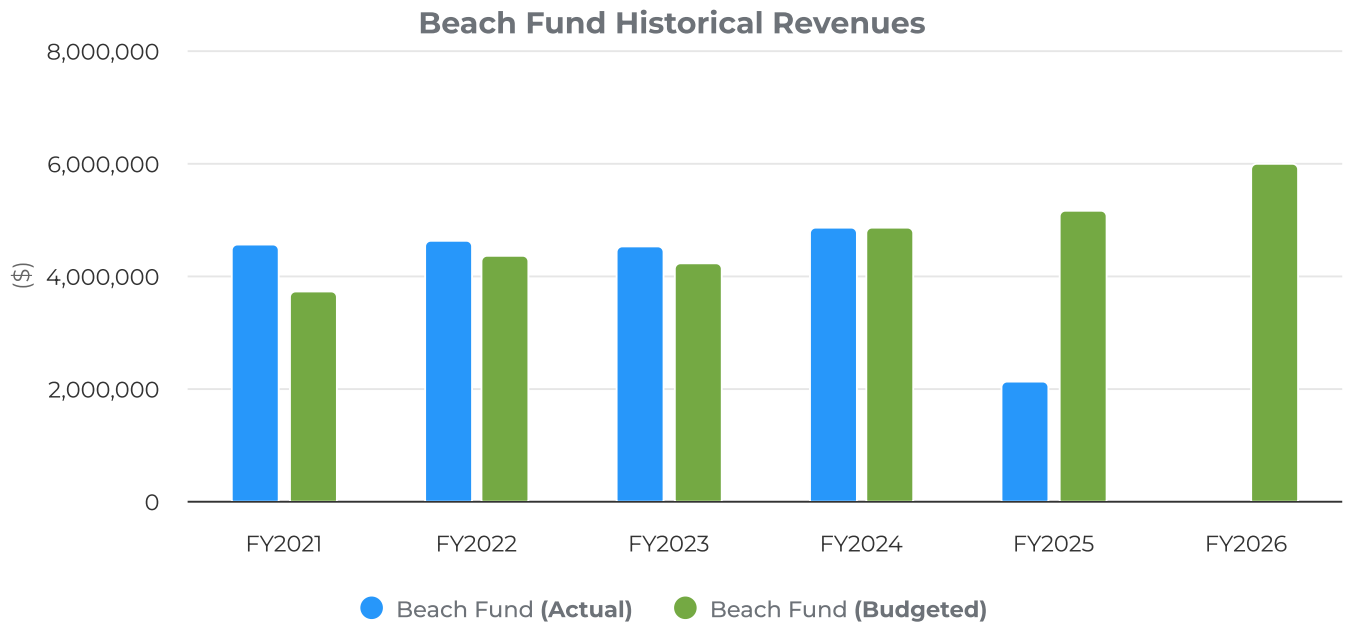
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Code Enforcement						
Professional Services / Legal	\$80,000	\$80,000	\$80,000	-	0.00%	Annual funding to cover legal expenses related to the remedial services fund.
Professional Services / Foreclosure Expense	\$10,000	\$10,000	\$10,000	-	0.00%	Funding to cover anticipated costs for foreclosure actions including title searches, advertising and appraisals.
Professional Services / Boardups	\$20,000	\$20,000	\$20,000	-	0.00%	Funding for anticipated board up activities, which are usually between 10 and 20 each year.
Professional Services / Lot Clearing	\$40,000	\$40,000	\$40,000	-	0.00%	Funding for anticipated lot clearings, which are usually between 25 and 40 each year.
Professional Services / Demolition	\$25,000	\$25,000	\$25,000	-	0.00%	Funding to cover one or two anticipated nuisance demolitions for fiscal year.
Contractual Services / Other Contractual Service	\$15,000	\$15,000	\$15,000	-	0.00%	Funding to cover anticipated chronic nuisance abatement activities during fiscal year.
Contractual Services / Commissions	\$10,000	\$10,000	\$5,000	-\$5,000	-50.00%	Funding to cover anticipated collection commissions for fiscal year.
Communication/Freight Srv / Postage & Freight	\$500	\$500	\$500	-	0.00%	Funding for posting of notices and mailers related to remedial services.
Other Curr Charges/Oblig / Advertising	\$2,500	\$2,500	\$2,500	-	0.00%	Funding for anticipated advertising related to remedial services during fiscal year.
Machinery & Equipment / Building Permit	\$150	\$150	\$150	-	0.00%	Funding for any necessary permits related to remedial services during fiscal year.

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Total Code Enforcement	\$203,150	\$203,150	\$198,150	-\$5,000	-2.46%	
Non-Departmental						
Admin Charges / Bank Charges and Fees	-	-	\$650	\$650	-	
Total Non-Departmental	-	-	\$650	\$650	-	
Total Expenditures	\$203,150	\$203,150	\$198,800	-\$4,350	-2.14%	

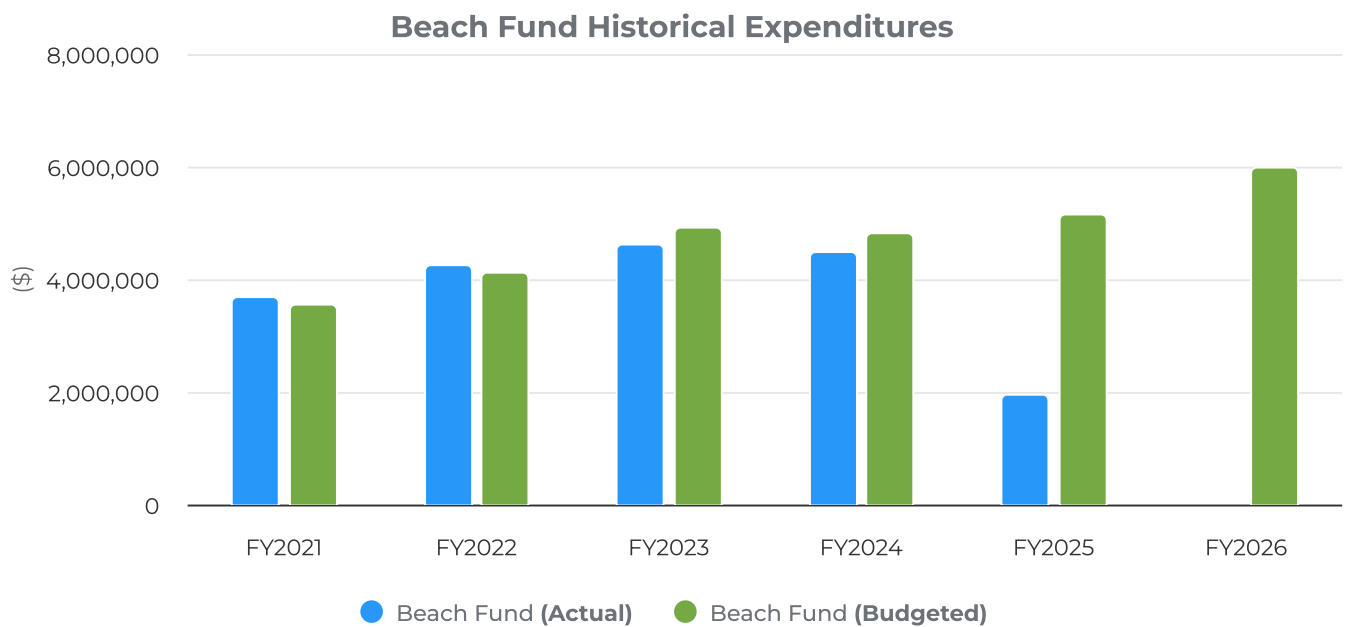
This page was intentionally left blank

Beach Fund

Historical Budget to Actual Revenues

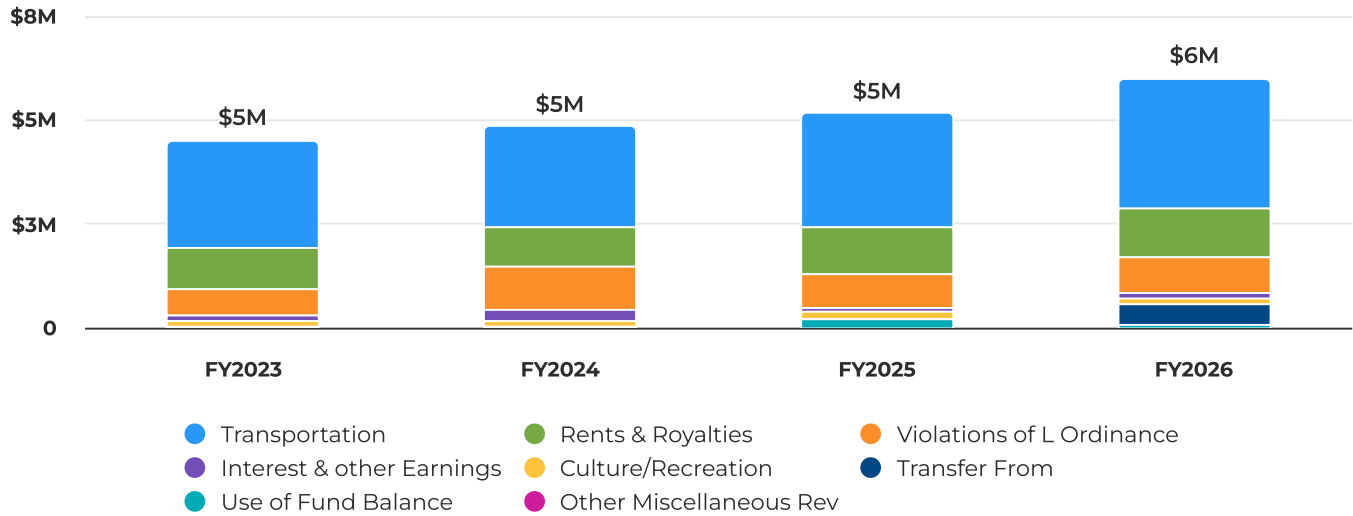


Historical Budget to Actual Expenditures

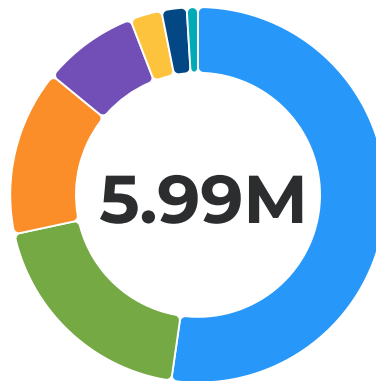


Revenues

Historical Revenues



FY26 Revenues



Transportation	\$3,133,211	52.27%
Rents & Royalties	\$1,160,487	19.36%
Violations of L Ordinance	\$857,000	14.30%
Transfer From	\$491,780	8.20%
Culture/Recreation	\$164,250	2.74%
Interest & other Earnings	\$130,000	2.17%
Use of Fund Balance	\$57,277	0.96%

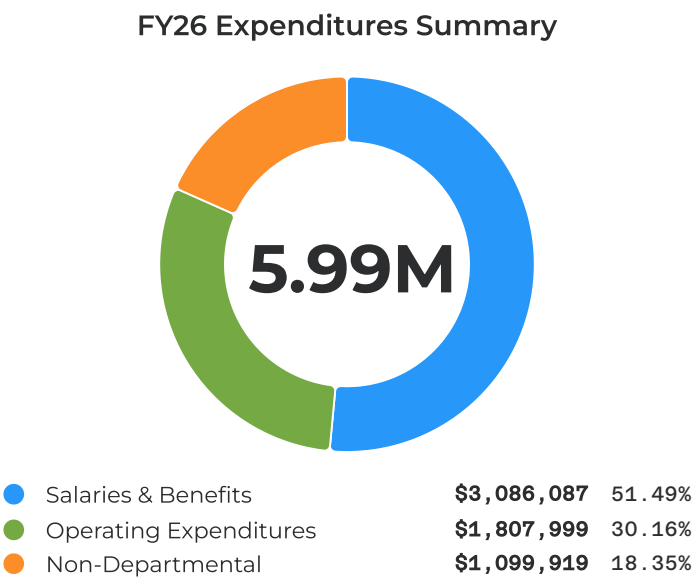
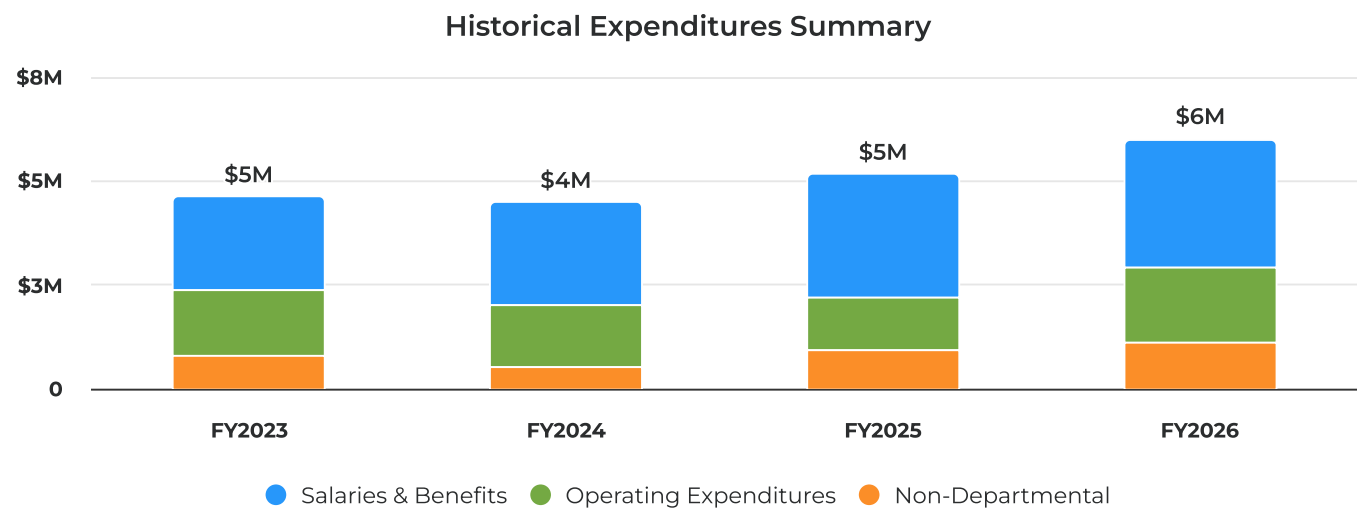
Revenues

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Transportation						
Parking Facilities / Parking Meters-Taxable	\$2,376,689	\$2,256,627	\$2,576,353	\$2,863,367	\$287,014	11.14%
Parking Facilities / Parking Permits	\$120,932	\$124,074	\$115,100	\$131,544	\$16,444	14.29%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Parking Facilities / Tenant Employee Parking	\$1,940	-	\$24,000	\$24,000	-	0.00%
Parking Facilities / Valet Parking	\$192	-	-	-	-	-
Parking Facilities / Pier parking	\$35,683	\$37,839	\$28,000	\$28,000	-	0.00%
Parking Facilities / Prk. Off. Sales Taxable	\$1,895	\$20	\$100	\$100	-	0.00%
Parking Facilities / Parking Lot Rentals	\$20,034	\$4,932	\$7,000	\$85,000	\$78,000	1,114.29%
Parking Facilities / Parking Lot Rental Tax Ex	\$12,125	\$1,848	\$6,000	-	-\$6,000	-100.00%
Parking Facilities / In-Person Service Charge	\$1,212	\$1,282	\$1,200	\$1,200	-	0.00%
Total Transportation	\$2,570,702	\$2,426,622	\$2,757,753	\$3,133,211	\$375,458	13.61%
Culture/Recreation						
Parks and Recreation / Pavillion Rentals	-	-	\$250	\$250	-	0.00%
Parks and Recreation / Junior LifeGuard Program	\$17,488	\$12,160	\$12,000	\$12,000	-	0.00%
Parks and Recreation / Surf Camp	\$597	-	-	-	-	-
Parks and Recreation / Beach Concession Rentals	\$115,000	\$126,000	\$137,000	\$148,000	\$11,000	8.03%
Special Events / Other Fees	-	-	-	\$4,000	-	-
Total Culture/Recreation	\$133,085	\$138,160	\$149,250	\$164,250	\$15,000	10.05%
Violations of L Ordinance						
Violations of L Ordinance / Parking Fines	\$629,313	\$1,049,096	\$800,000	\$850,000	\$50,000	6.25%
Parking Fines / Delinquent	-	\$7,273	-	\$7,000	-	-
Total Violations of L Ordinance	\$629,313	\$1,056,369	\$800,000	\$857,000	\$57,000	7.13%
Interest & other Earnings						
Interest / Investments	\$143,301	\$198,388	\$130,000	\$130,000	-	0.00%
Interest & other Earnings / Unrealized Gain/(Loss)	-\$1,546	\$50,967	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	-	\$14,320	-	-	-	-
Total Interest & other Earnings	\$141,755	\$263,675	\$130,000	\$130,000	-	0.00%
Rents & Royalties						
Rents & Royalties / Leased Properties	\$390,449	\$397,037	\$417,946	\$433,450	\$15,504	3.71%
Leased Properties / Patio Area	\$49,140	\$50,903	\$53,443	\$63,621	\$10,178	19.04%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Leased Properties / Common Area Maintenance	\$136,428	\$122,519	\$160,000	\$165,600	\$5,600	3.50%
Leased Properties / Miscellaneous	\$4,004	\$9,889	\$9,894	\$9,896	\$2	0.02%
Rents & Royalties / Lease/Rent Pier	\$273,347	\$337,099	\$360,739	\$377,910	\$17,171	4.76%
Lease/Rent Pier / Common Area Maintenance	\$6,076	\$6,246	\$6,483	\$6,710	\$227	3.50%
Events / Ball Room Rental	\$134,162	\$14,803	\$100,000	\$100,000	-	0.00%
Events / Kitchen Rental	\$12,603	\$1,423	-	-	-	-
Events / Beach Weddings	\$6,710	\$776	-	\$3,300	-	-
Events / Special Events	\$5,070	\$3,011	-	-	-	-
Events / Courtyard	\$657	-	-	-	-	-
Total Rents & Royalties	\$1,018,646	\$943,706	\$1,108,505	\$1,160,487	\$51,982	4.69%
Other Miscellaneous Rev						
Miscellaneous Revenue / Other	\$16,775	\$11,461	-	-	-	-
Total Other Miscellaneous Rev	\$16,775	\$11,461	-	-	-	-
Transfer From						
Governmental Funds / General Fund	-	-	-	\$491,780	\$491,780	-
Total Transfer From	-	-	-	\$491,780	\$491,780	-
Use of Fund Balance						
Other Sources / Use of Fund Balance	-	-	\$212,281	\$57,277	-\$155,004	-73.02%
Total Use of Fund Balance	-	-	\$212,281	\$57,277	-\$155,004	-73.02%
Total Revenues	\$4,510,276	\$4,839,993	\$5,157,789	\$5,994,005	\$836,216	16.21%

Expenditures Summary

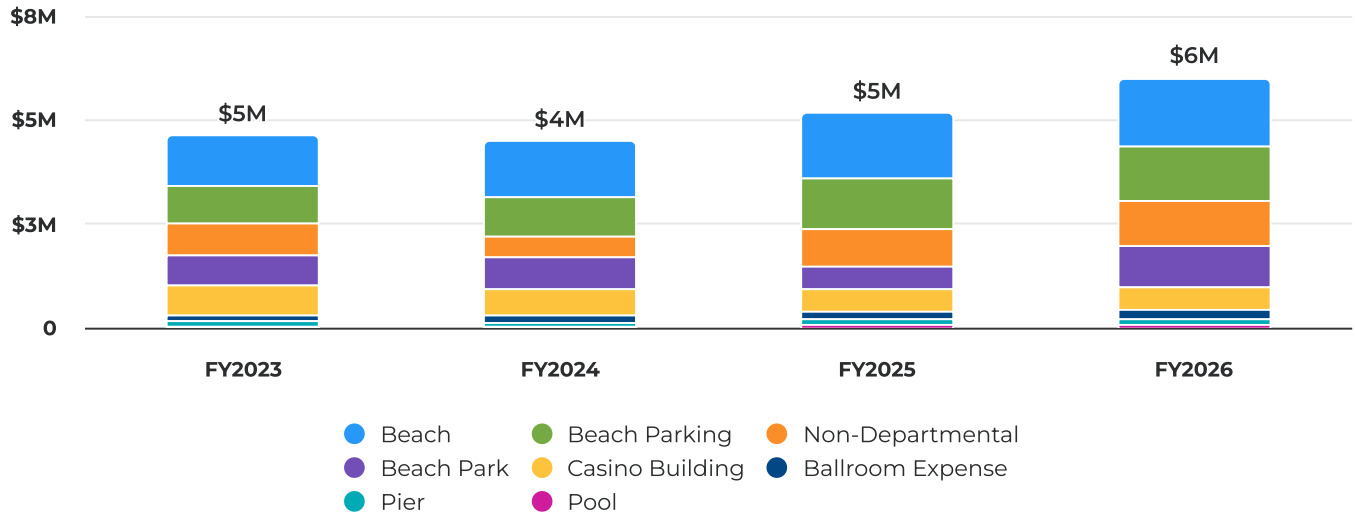


Expenditures Summary

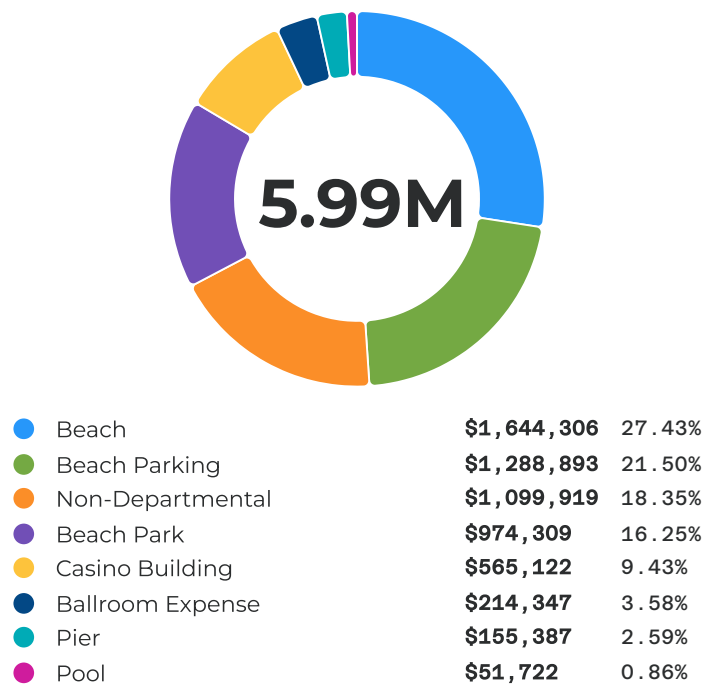
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$2,255,941	\$2,484,259	\$2,982,746	\$3,086,087	\$103,341	3.46%
Operating Expenditures	\$1,589,806	\$1,498,186	\$1,261,521	\$1,807,999	\$546,478	43.32%
Non-Departmental	\$782,299	\$503,164	\$913,523	\$1,099,919	\$186,396	20.40%
Total Expenditures	\$4,628,046	\$4,485,609	\$5,157,790	\$5,994,005	\$836,215	16.21%

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Beach Parking						
Salaries & Benefits						
Salaries & Wages / Regular	\$357,083	\$359,703	\$459,715	\$468,439	\$8,724	1.90%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Other Salaries / Part Time	\$42,895	\$58,523	\$101,061	\$106,114	\$5,053	5.00%
Overtime / Standard Overtime	\$4,871	\$3,416	\$6,500	\$6,500	-	0.00%
Special Pay / Longevity	\$1,680	\$5,925	\$3,375	\$5,300	\$1,925	57.04%
Special Pay / Other Pays	\$104	\$48	\$1,080	\$990	-\$90	-8.33%
Other / FICA Taxes	\$30,580	\$32,021	\$43,724	\$44,925	\$1,201	2.75%
Retirement Contributions / Defined Benefit Plan	\$78,556	\$78,779	\$108,886	\$99,310	-\$9,576	-8.79%
Retirement Contributions / 401-a Plan	\$725	\$963	\$2,417	\$2,470	\$53	2.19%
Other / Life & Health Insurance	\$63,723	\$75,250	\$79,401	\$83,687	\$4,286	5.40%
Workers' Compensation / Workers' Comp Regular	\$10,363	\$10,588	\$12,567	\$13,195	\$628	5.00%
Total Salaries & Benefits	\$590,580	\$625,216	\$818,726	\$830,930	\$12,204	1.49%
Operating Expenditures						
Professional Services / Internal IT Support	\$42,367	\$52,785	\$63,738	\$64,547	\$809	1.27%
Professional Services / Other	\$3,250	\$2,389	\$4,000	\$1,000	-\$3,000	-75.00%
Contractual Services / Other Contractual Service	\$158,309	\$174,351	\$230,925	\$253,000	\$22,075	9.56%
Travel & Training / Training/Registration	\$603	\$325	\$750	\$750	-	0.00%
Travel & Training / Lodging/Transportation	\$2,691	\$609	\$500	\$850	\$350	70.00%
Communication/Freight Srv / Postage & Freight	\$413	\$1,084	\$2,000	\$3,000	\$1,000	50.00%
Rental & Leases / Operating/Capital Leasing	\$3,804	\$7,682	\$6,750	\$8,250	\$1,500	22.22%
Insurance / Property/Liability	\$9,555	\$7,763	\$10,480	\$11,528	\$1,048	10.00%
Repair/Maint Services / Equipment-General	\$11,178	\$7,790	\$19,000	\$19,000	-	0.00%
Repair/Maint Services / Equipment-Garage	\$24,908	\$22,540	\$32,401	\$38,511	\$6,110	18.86%
Repair/Maint Services / Heavy Equipment	\$1,662	\$1,629	-	-	-	-
Other / Printing & Binding	\$7,160	\$6,244	\$7,800	\$8,190	\$390	5.00%
Office Supplies / Office Supplies	\$1,384	\$1,797	\$700	\$2,200	\$1,500	214.29%
Operating Supplies / Gas, Lubricants & Oil	\$11,127	\$9,941	\$1,700	\$1,700	-	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Operating Supplies / Small Tools & Equipment	\$7,432	\$8,863	\$11,500	\$11,500	-	0.00%
Operating Supplies / Uniforms	\$1,980	\$3,628	\$5,750	\$5,750	-	0.00%
Operating Supplies / Other	-	-	-	\$2,102	-	-
Other / Books, Publ, Subsc & Memb	-	\$100	\$85	\$85	-	0.00%
Replacement & Renewal / Equipment- Technology	\$4,510	-	-	-	-	-
Machinery & Equipment / Beach	-	-	-	\$26,000	-	-
Total Operating Expenditures	\$292,333	\$309,520	\$398,079	\$457,963	\$59,884	15.04%
Total Beach Parking	\$882,913	\$934,736	\$1,216,805	\$1,288,893	\$72,088	5.92%
Casino Building						
Salaries & Benefits						
Salaries & Wages / Regular	\$127,134	\$133,342	\$154,256	\$161,033	\$6,777	4.39%
Other Salaries / Part Time	\$19,072	\$27,356	\$34,506	\$36,232	\$1,726	5.00%
Overtime / Standard Overtime	\$19,793	\$16,084	\$2,040	\$2,040	-	0.00%
Special Pay / Longevity	\$941	\$2,198	\$1,256	\$1,800	\$544	43.31%
Special Pay / Other Pays	\$52	\$24	\$540	\$495	-\$45	-8.33%
Special Rec Facility / FICA Taxes	\$12,624	\$13,474	\$14,727	\$15,419	\$692	4.70%
Retirement Contributions / Defined Benefit Plan	\$31,053	\$21,570	\$35,543	\$33,170	-\$2,373	-6.68%
Retirement Contributions / 401-a Plan	\$363	\$481	\$1,209	\$1,235	\$26	2.15%
Special Rec Facility / Life & Health Insurance	\$23,881	\$23,366	\$25,120	\$26,477	\$1,357	5.40%
Workers' Compensation / Workers' Comp Regular	\$5,388	\$5,186	\$5,145	\$5,402	\$257	5.00%
Total Salaries & Benefits	\$240,301	\$243,081	\$274,342	\$283,303	\$8,961	3.27%
Operating Expenditures						
Professional Services / Internal IT Support	\$14,746	\$11,235	\$13,687	\$13,349	-\$338	-2.47%
Professional Services / Other	\$844	-	-	-	-	-
Contractual Services / Other Contractual Service	\$36,584	\$26,329	\$37,830	\$41,230	\$3,400	8.99%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Communication/Freight Srv / Postage & Freight	-	\$27	\$350	\$350	-	0.00%
Utility Services / Water	\$47,034	\$9,749	\$9,500	\$15,920	\$6,420	67.58%
Utility Services / Sewer	\$26,218	\$12,823	\$12,000	\$19,885	\$7,885	65.71%
Utility Services / Electricity	\$75,927	\$64,327	\$60,000	\$78,472	\$18,472	30.79%
Utility Services / Refuse/Waste Disposal	\$438	-	\$1,700	\$1,836	\$136	8.00%
Rental & Leases / Operating/Capital Leasing	-	-	\$1,850	\$1,850	-	0.00%
Insurance / Property/Liability	\$41,850	\$61,634	\$83,206	\$91,527	\$8,321	10.00%
Repair/Maint Services / Buildings	\$42,394	\$49,364	-	-	-	-
Repair/Maint Services / Structures & Improvements	-	\$754	-	-	-	-
Office Supplies / Office Supplies	\$346	\$208	\$400	\$400	-	0.00%
Operating Supplies / Small Tools & Equipment	\$500	-	\$3,500	\$3,500	-	0.00%
Operating Supplies / Uniforms	\$2,749	\$2,156	\$3,500	\$3,500	-	0.00%
Operating Supplies / Other	\$8,238	\$6,849	\$7,000	\$10,000	\$3,000	42.86%
Special Rec Facility / Interest	\$185,542	\$151,046	-	-	-	-
Total Operating Expenditures	\$483,410	\$396,501	\$234,523	\$281,819	\$47,296	20.17%
Total Casino Building	\$723,711	\$639,582	\$508,865	\$565,122	\$56,257	11.06%
Ballroom Expense						
Salaries & Benefits						
Salaries & Wages / Regular	\$43,488	\$55,270	\$65,352	\$69,822	\$4,470	6.84%
Other Salaries / Part Time	\$19,072	\$27,356	\$34,506	\$36,232	\$1,726	5.00%
Overtime / Standard Overtime	\$2,329	\$2,675	\$2,550	\$2,550	-	0.00%
Special Pay / Longevity	\$334	\$1,557	\$581	\$900	\$319	54.91%
Special Pay / Other Pays	\$52	\$24	\$495	\$495	-	0.00%
Special Rec Facility / FICA Taxes	\$4,976	\$6,567	\$7,913	\$8,412	\$499	6.31%
Retirement Contributions / Defined Benefit Plan	\$11,211	\$11,517	\$13,317	\$13,138	-\$179	-1.34%
Retirement Contributions / 401-a Plan	\$363	\$481	\$1,209	\$1,235	\$26	2.15%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Special Rec Facility / Life & Health Insurance	\$7,162	\$8,697	\$14,535	\$15,308	\$773	5.32%
Workers' Compensation / Workers' Comp Regular	\$1,533	\$1,727	\$3,150	\$3,308	\$158	5.02%
Total Salaries & Benefits	\$90,520	\$115,871	\$143,608	\$151,400	\$7,792	5.43%
Operating Expenditures						
Professional Services / Internal IT Support	\$27,783	\$29,091	\$35,161	\$34,791	-\$370	-1.05%
Professional Services / Other	\$4,094	\$2,345	\$500	\$500	-	0.00%
Contractual Services / Other Contractual Service	\$8,290	\$3,783	\$3,500	\$3,500	-	0.00%
Communication/Freight Srv / Postage & Freight	-	-	\$500	-	-\$500	-100.00%
Utility Services / Natural Gas	-	-	\$500	\$700	\$200	40.00%
Insurance / Property/Liability	\$9,755	\$13,169	\$17,778	\$19,556	\$1,778	10.00%
Repair/Maint Services / Buildings	\$8,011	-	-	-	-	-
Repair/Maint Services / Equipment-General	\$3,900	\$1,200	\$3,600	\$2,400	-\$1,200	-33.33%
Special Rec Facility / Printing & Binding	-	-	\$500	\$500	-	0.00%
Special Rec Facility / Promotional Activities	\$1,263	\$278	-	-	-	-
Office Supplies / Office Supplies	-	\$55	\$500	\$500	-	0.00%
Special Rec Facility / Books, Publ, Subsc & Memb	-	-	\$500	\$500	-	0.00%
Total Operating Expenditures	\$63,096	\$49,921	\$63,039	\$62,947	-\$92	-0.15%
Total Ballroom Expense	\$153,616	\$165,792	\$206,647	\$214,347	\$7,700	3.73%
Pool						
Salaries & Benefits						
Salaries & Wages / Regular	\$10,462	\$9,714	\$13,927	\$14,515	\$588	4.22%
Special Pay / Longevity	\$34	\$38	-	-	-	-
Special Pay / Other Pays	\$52	\$24	\$540	\$495	-\$45	-8.33%
Parks and Recreation / FICA Taxes	-\$958	\$726	\$1,100	\$1,145	\$45	4.09%
Retirement Contributions / Defined Benefit Plan	\$1,494	\$690	\$460	-	-\$460	-100.00%
Retirement Contributions / Defined Cont Plan	\$363	\$481	\$1,209	\$1,235	\$26	2.15%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Parks and Recreation / Life & Health Insurance	\$348	\$801	\$2,362	\$2,481	\$119	5.04%
Workers' Compensation / Workers' Comp Regular	\$17	\$131	\$31	\$271	\$240	774.19%
Total Salaries & Benefits	\$11,812	\$12,605	\$19,629	\$20,142	\$513	2.61%
Operating Expenditures						
Utility Services / Water	\$5,564	\$6,620	\$5,500	\$7,554	\$2,054	37.35%
Utility Services / Sewer	\$3,775	\$4,786	\$4,000	\$5,604	\$1,604	40.10%
Utility Services / Electricity	\$1,336	\$1,375	\$1,300	\$2,000	\$700	53.85%
Utility Services / Refuse/Waste Disposal	\$438	-	\$500	\$540	\$40	8.00%
Insurance / Property/Liability	\$10,695	\$10,695	\$14,438	\$15,882	\$1,444	10.00%
Repair/Maint Services / Buildings	\$681	\$35	-	-	-	-
Total Operating Expenditures	\$22,489	\$23,511	\$25,738	\$31,580	\$5,842	22.70%
Total Pool	\$34,301	\$36,116	\$45,367	\$51,722	\$6,355	14.01%
Beach						
Salaries & Benefits						
Salaries & Wages / Regular	\$641,541	\$733,575	\$826,435	\$869,314	\$42,879	5.19%
Other Salaries / Part Time	\$28,227	\$52,885	\$162,349	\$170,199	\$7,850	4.84%
Overtime / Standard Overtime	\$66,388	\$73,865	-	-	-	-
Special Pay / Longevity	\$2,677	\$6,319	\$4,706	\$8,400	\$3,694	78.50%
Special Pay / Other Pays	\$104	\$2,540	\$1,080	\$990	-\$90	-8.33%
Parks and Recreation / FICA Taxes	\$57,857	\$65,941	\$76,071	\$80,234	\$4,163	5.47%
Retirement Contributions / Defined Benefit Plan	\$161,647	\$166,860	\$202,272	\$186,358	-\$15,914	-7.87%
Retirement Contributions / Defined Cont Plan	\$725	\$963	\$1,735	\$1,787	\$52	3.00%
Parks and Recreation / Life & Health Insurance	\$122,664	\$133,470	\$137,863	\$159,660	\$21,797	15.81%
Workers' Compensation / Workers' Comp Regular	\$24,145	\$26,199	\$32,019	\$33,620	\$1,601	5.00%
Total Salaries & Benefits	\$1,105,975	\$1,262,617	\$1,444,530	\$1,510,562	\$66,032	4.57%
Operating Expenditures						
Professional Services / Internal IT Support	\$26,472	\$27,045	\$33,368	\$35,360	\$1,992	5.97%
Professional Services / Other	\$1,688	\$992	\$1,400	\$1,200	-\$200	-14.29%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Contractual Services / Other Contractual Service	\$21,905	\$22,578	\$23,827	\$23,550	-\$277	-1.16%
Training / Training/Registration	\$560	\$552	\$650	\$1,250	\$600	92.31%
Communication/Freight Srv / Postage & Freight	\$50	-	\$250	-	-\$250	-100.00%
Insurance / Property/Liability	\$20,254	\$27,343	\$36,913	\$40,604	\$3,691	10.00%
Repair/Maint Services / Buildings	\$2,160	\$2,197	-	-	-	-
Repair/Maint Services / Equipment-General	\$314	\$232	\$250	\$500	\$250	100.00%
Repair/Maint Services / Equipment-Garage	\$13,800	-	-	-	-	-
Parks and Recreation / Printing & Binding	\$260	-	\$250	-	-\$250	-100.00%
Office Supplies / Office Supplies	\$1,490	\$420	\$980	\$980	-	0.00%
Operating Supplies / Gas, Lubricants & Oil	\$2,818	\$2,723	-	-	-	-
Operating Supplies / Uniforms	\$3,803	\$2,963	\$6,000	\$6,000	-	0.00%
Operating Supplies / Other	\$7,594	\$7,037	\$7,645	\$11,100	\$3,455	45.19%
Parks and Recreation / Books, Publ, Subsc & Memb	\$106	-	\$175	\$200	\$25	14.29%
Parks and Recreation / Machinery & Equipment	\$10,932	-	-	-	-	-
Machinery & Equipment / Vehicles	-	-	\$13,000	\$13,000	-	0.00%
Total Operating Expenditures	\$114,206	\$94,082	\$124,708	\$133,744	\$9,036	7.25%
Total Beach	\$1,220,181	\$1,356,699	\$1,569,238	\$1,644,306	\$75,068	4.78%
Beach Park						
Salaries & Benefits						
Salaries & Wages / Regular	\$126,908	\$129,923	\$155,993	\$162,191	\$6,198	3.97%
Other Salaries / Part Time	\$21,171	\$33,248	\$34,506	\$36,232	\$1,726	5.00%
Overtime / Standard Overtime	\$2,414	\$2,397	\$3,000	\$3,000	-	0.00%
Special Pay / Longevity	\$1,031	\$2,236	\$1,257	\$1,800	\$543	43.20%
Special Pay / Other Pays	\$107	\$127	\$1,080	\$990	-\$90	-8.33%
Special Rec Facility / FICA Taxes	\$11,454	\$12,617	\$14,968	\$15,615	\$647	4.32%
Retirement Contributions / Defined Benefit Plan	\$29,401	\$19,561	\$34,661	\$31,664	-\$2,997	-8.65%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Retirement Contributions / 401-a Plan	\$725	\$962	\$1,735	\$1,787	\$52	3.00%
Special Rec Facility / Life & Health Insurance	\$19,111	\$19,489	\$27,276	\$28,664	\$1,388	5.09%
Workers' Compensation / Workers' Comp Regular	\$4,431	\$4,309	\$7,435	\$7,807	\$372	5.00%
Total Salaries & Benefits	\$216,753	\$224,869	\$281,911	\$289,750	\$7,839	2.78%
Operating Expenditures						
Professional Services / Other	\$6,291	\$3,631	\$6,000	\$6,000	-	0.00%
Contractual Services / Other Contractual Service	\$280,320	\$306,222	\$50,800	\$347,880	\$297,080	584.80%
Utility Services / Water	\$92,461	\$126,969	\$100,000	\$199,380	\$99,380	99.38%
Utility Services / Sewer	\$2,695	\$763	\$3,000	\$3,240	\$240	8.00%
Utility Services / Electricity	\$11,543	\$11,832	\$12,000	\$17,339	\$5,339	44.49%
Utility Services / Refuse/Waste Disposal	\$14,845	\$12,562	\$16,500	\$17,820	\$1,320	8.00%
Repair/Maint Services / Structures & Improvements	\$38,600	\$37,291	\$35,000	\$35,000	-	0.00%
Special Rec Facility / Promotional Activities	-	-	-	\$19,900	-	-
Operating Supplies / Uniforms	-	-	\$3,300	\$3,300	-	0.00%
Operating Supplies / Other	\$54,504	\$38,822	\$45,300	\$34,700	-\$10,600	-23.40%
Machinery & Equipment / Misc. Equipment	\$11,536	-	-	-	-	-
Total Operating Expenditures	\$512,795	\$538,092	\$271,900	\$684,559	\$412,659	151.77%
Total Beach Park	\$729,548	\$762,961	\$553,811	\$974,309	\$420,498	75.93%
Pier						
Operating Expenditures						
Insurance / Property/Liability	\$37,605	\$50,767	\$68,534	\$75,387	\$6,853	10.00%
Repair/Maint Services / Pier Maintenance	\$63,872	\$35,742	\$75,000	\$80,000	\$5,000	6.67%
Improve Other than Build / Improve Other than Build	-	\$50	-	-	-	-
Total Operating Expenditures	\$101,477	\$86,559	\$143,534	\$155,387	\$11,853	8.26%
Total Pier	\$101,477	\$86,559	\$143,534	\$155,387	\$11,853	8.26%
Non-Departmental Non-Departmental						

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Contractual Services / Interfund Admins Services	\$156,125	-	-	\$209,200	-	-
Debt Service / Principal	-	-	-	\$542,438	\$542,438	-
Debt Service / Interest	-	-	-	\$131,631	\$131,631	-
Other General Government / Principal	\$488,317	\$360,126	-	-	-	-
Miscellaneous Expense / Bank Charges Fees	\$124,063	\$143,038	\$120,000	\$150,000	\$30,000	25.00%
Principal / Debt	-	-	\$673,373	-	-\$673,373	-100.00%
Transfers / To General Fund	-	-	\$66,650	\$66,650	-	0.00%
Transfers / Transfer to Capital Pro	-	-	\$53,500	-	-\$53,500	-100.00%
Miscellaneous Expenses / Other	\$13,794	-	-	-	-	-
Total Non-Departmental	\$782,299	\$503,164	\$913,523	\$1,099,919	\$186,396	20.40%
Total Non-Departmental	\$782,299	\$503,164	\$913,523	\$1,099,919	\$186,396	20.40%
Total Expenditures	\$4,628,046	\$4,485,609	\$5,157,790	\$5,994,005	\$836,215	16.21%

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Beach Parking						
Salaries & Wages / Regular	\$459,715	\$459,715	\$468,439	\$8,724	1.90%	
Other Salaries / Part Time	\$101,061	\$101,061	\$106,114	\$5,053	5.00%	
Overtime / Standard Overtime	\$6,500	\$6,500	\$6,500	-	0.00%	
Special Pay / Longevity	\$3,375	\$3,375	\$5,300	\$1,925	57.04%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$1,080	\$1,080	\$990	-\$90	-8.33%	
Other / FICA Taxes	\$43,724	\$43,724	\$44,925	\$1,201	2.75%	
Retirement Contributions / Defined Benefit Plan	\$108,886	\$108,886	\$99,310	-\$9,576	-8.79%	
Retirement Contributions / 401-a Plan	\$2,417	\$2,417	\$2,470	\$53	2.19%	
Other / Life & Health Insurance	\$79,401	\$79,401	\$83,687	\$4,286	5.40%	
Workers' Compensation / Workers' Comp Regular	\$12,567	\$12,567	\$13,195	\$628	5.00%	
Professional Services / Internal IT Support	\$63,738	\$63,738	\$64,547	\$809	1.27%	
Professional Services / Other	\$4,000	\$4,000	\$1,000	-\$3,000	-75.00%	
Stantec	-	\$4,000	\$1,000	-\$3,000	-75.00%	Stantec
Contractual Services / Other Contractual Service	\$230,925	\$230,925	\$253,000	\$22,075	9.56%	Increase Due to Additional Meters / New Contract for Collections
IPS Group	-	\$194,925	\$216,000	\$21,075	10.81%	IPS Group (meters & hand-helds) increase each year per contract
Alarm Service	-	\$500	\$500	-	0.00%	Guardian Alarm service (501 Lake Avenue)
Fire Extinguisher Inspection	-	\$500	\$500	-	0.00%	Fire extinguisher inspection - mandatory, anticipated increase
Parkmobile (app contract)	-	\$25,000	\$25,000	-	0.00%	Parkmobile (app contract)
LPR Camera Monitoring	-	\$1,000	\$3,500	\$2,500	250.00%	LPR camera monitoring - anticipated increase
Call Center	-	\$3,000	-	-\$3,000	-100.00%	Call Center - increase due high call volume

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Collection Bureau	-	\$6,000	\$6,000	-	0.00%	Collection Bureau - increase due to higher delinquent collections
Magistrate (for hearings)	-	-	\$1,500	\$1,500	-	
Travel & Training / Training/Registration	\$750	\$750	\$750	-	0.00%	FL Parking & Transportation Conference
FPTA Conference & required new hire courses	-	\$750	\$750	-	0.00%	FPTA Conference & required new hire courses
Travel & Training / Lodging/Transportation	\$500	\$500	\$850	\$350	70.00%	FL Parking & Transportation Conference
FPTA Conference	-	\$500	\$850	\$350	70.00%	FL Parking & Transportation Assoc. Conference
Communication/Freight Srv / Postage & Freight	\$2,000	\$2,000	\$3,000	\$1,000	50.00%	Increase in price for renewed lease (Pitney Bowes). Also added magistrate letters and ink cartridges.
Rental & Leases / Operating/Capital Leasing	\$6,750	\$6,750	\$8,250	\$1,500	22.22%	
Postage machine rental	-	\$750	\$750	-	0.00%	Postage machine rental
Copier rental	-	\$6,000	\$7,500	\$1,500	25.00%	Copier rental - increase (previously split among divisions, now Parking is paying for it all)
Insurance / Property/Liability	\$10,480	\$10,480	\$11,528	\$1,048	10.00%	
Repair/Maint Services / Equipment-General	\$19,000	\$19,000	\$19,000	-	0.00%	
Radio Agreement & Parts	-	\$4,000	\$4,000	-	0.00%	Bearcom radio agreement & radios/replacement parts
IPS Group (Parts)	-	\$6,000	\$6,000	-	0.00%	IPS Group-replacement parts from meter manufacturer which include card readers, displays, etc. and deteriorating parts due to usage, weather or vandalism

Beach Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Poles & Signs	-	\$5,000	\$5,000	-	0.00%	New poles and signage in downtown area
Traffic Control Items	-	\$3,500	\$3,500	-	0.00%	Traffic control items including cones, bars, fences, etc. Our current inventory supply is sufficient
Merchandise To Sell	-	\$500	\$500	-	0.00%	We currently have signs and bumper stickers for sale - looking to create revenue with additional items
Repair/Maint Services / Equipment-Garage	\$32,401	\$32,401	\$38,511	\$6,110	18.86%	
Other / Printing & Binding	\$7,800	\$7,800	\$8,190	\$390	5.00%	
Decals	-	\$1,500	\$1,600	\$100	6.67%	Decals: beach, boat ramp, employee decals, tenant employees, as requested
Pier Passes	-	\$550	\$640	\$90	16.36%	Pier passes
Citation envelopes	-	\$3,200	\$3,200	-	0.00%	Citation envelopes
Citations	-	\$1,650	\$1,750	\$100	6.06%	Citations
Citation Rolls	-	\$900	\$1,000	\$100	11.11%	Citation rolls for meters
Office Supplies / Office Supplies	\$700	\$700	\$2,200	\$1,500	214.29%	
Toner	-	\$700	\$1,000	\$300	42.86%	Toner/ink cartridges for printers
Bottled Drinks	-	-	\$1,200	\$1,200	-	Water, gatorade, energy drinks, etc. for parking enforcement officers who are outside
Operating Supplies / Gas, Lubricants & Oil	\$1,700	\$1,700	\$1,700	-	0.00%	
Golf Cart Maintenance	-	\$1,400	\$1,400	-	0.00%	Golf cart maintenance agreement
Parts and oil for carts and blowers	-	\$300	\$300	-	0.00%	Parts and oil for carts and blowers
Operating Supplies / Small Tools & Equipment	\$11,500	\$11,500	\$11,500	-	0.00%	
Parkmobile signs & stickers	-	\$2,500	\$2,500	-	0.00%	Parkmobile signs & stickers
Misc. Supplies	-	\$3,500	\$3,500	-	0.00%	Nuts, bolts, posts, paints, brushes, lumber, washers,

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						rags, cleaners, lubricants, restorer, hand tools, wires, tape, wipes, lights, cables, keys
IPS Group Parts	-	\$5,500	\$5,500	-	0.00%	IPS replacement parts and cables (items are getting older, more repairs needed)
Operating Supplies / Uniforms	\$5,750	\$5,750	\$5,750	-	0.00%	
Rental Uniforms	-	\$3,750	\$3,750	-	0.00%	Rental uniforms for Parking Enforcement staff.
Additional Attire	-	\$2,000	\$2,000	-	0.00%	For Parking Enforcement Officers: Hats, jackets, rain gear, footwear allowance
Operating Supplies / Other	-	-	\$2,102	\$2,102	-	Parking office is moving. Temporary POD Storage (\$169.00/month = \$2,028; \$74.00 pick up charge
Other / Books, Publ, Subsc & Memb	\$85	\$85	\$85	-	0.00%	
FL Parking & Transportation Assoc. Membership	-	\$85	\$85	-	0.00%	FL Parking & Transportation Assoc. Membership - Parking Manager
Machinery & Equipment / Beach	-	-	\$26,000	\$26,000	-	
License Plate Reader (LPR System)	-	-	\$26,000	\$26,000	-	New License Plate Reader for parking enforcement vehicle
Total Beach Parking	\$1,216,805	\$1,216,805	\$1,288,893	\$72,088	5.92%	
Casino Building						
Salaries & Wages / Regular	\$154,256	\$154,256	\$161,033	\$6,777	4.39%	
Other Salaries / Part Time	\$34,506	\$34,506	\$36,232	\$1,726	5.00%	
Overtime / Standard Overtime	\$2,040	\$2,040	\$2,040	-	0.00%	
Special Pay / Longevity	\$1,256	\$1,256	\$1,800	\$544	43.31%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$540	\$540	\$495	-\$45	-8.33%	
Special Rec Facility / FICA Taxes	\$14,727	\$14,727	\$15,419	\$692	4.70%	

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Retirement Contributions / Defined Benefit Plan	\$35,543	\$35,543	\$33,170	-\$2,373	-6.68%	
Retirement Contributions / 401-a Plan	\$1,209	\$1,209	\$1,235	\$26	2.15%	
Special Rec Facility / Life & Health Insurance	\$25,120	\$25,120	\$26,477	\$1,357	5.40%	
Workers' Compensation / Workers' Comp Regular	\$5,145	\$5,145	\$5,402	\$257	5.00%	
Professional Services / Internal IT Support	\$13,687	\$13,687	\$13,349	-\$338	-2.47%	
Contractual Services / Other Contractual Service	\$37,830	\$37,830	\$41,230	\$3,400	8.99%	
Alarm monitoring and repairs	-	\$5,000	\$5,500	\$500	10.00%	Alarm monitoring and repairs
Janitorial Company	-	\$19,000	\$21,000	\$2,000	10.53%	Anticipated increase
Cooling Tower Chemicals & Testing	-	\$2,600	\$3,000	\$400	15.38%	Crissman Consulting - cooling tower chemicals & testing
Elevator R&M	-	\$6,500	\$6,500	-	0.00%	Oracle Elevator - Repair and maintenance agreement - annual increase
Pest Control	-	\$2,280	\$2,280	-	0.00%	Nozzle Nolen - anticipated annual increase
Fire extinguisher inspections	-	\$450	\$450	-	0.00%	Mandatory annual fire extinguisher inspections
Generator	-	\$2,000	\$2,500	\$500	25.00%	Monitoring contract, R&M
Communication/Freight Srv / Postage & Freight	\$350	\$350	\$350	-	0.00%	Shipping charges
Utility Services / Water	\$9,500	\$9,500	\$15,920	\$6,420	67.58%	
Utility Services / Sewer	\$12,000	\$12,000	\$19,885	\$7,885	65.71%	
Utility Services / Electricity	\$60,000	\$60,000	\$78,472	\$18,472	30.79%	
Utility Services / Refuse/Waste Disposal	\$1,700	\$1,700	\$1,836	\$136	8.00%	
Rental & Leases / Operating/Capital Leasing	\$1,850	\$1,850	\$1,850	-	0.00%	Copier rental and usage
Insurance / Property/Liability	\$83,206	\$83,206	\$91,527	\$8,321	10.00%	
Office Supplies / Office Supplies	\$400	\$400	\$400	-	0.00%	Paper, pens, toner, etc.
Operating Supplies / Small Tools & Equipment	\$3,500	\$3,500	\$3,500	-	0.00%	
Elevator lights/parts	-	\$200	\$200	-	0.00%	Elevator lights/parts

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Lawnmower & blower repair/parts/oils	-	\$700	\$700	-	0.00%	Lawnmower & blower repair/parts/oils
Utility cart repair/parts	-	\$700	\$700	-	0.00%	Utility cart repair/parts
Other: screwdrivers, nuts, bolts, nails, paints	-	\$1,900	\$1,900	-	0.00%	Other: screwdrivers, nuts, bolts, nails, paints
Operating Supplies / Uniforms	\$3,500	\$3,500	\$3,500	-	0.00%	
Uniform Rental	-	\$2,500	\$2,500	-	0.00%	Rain gear, shirts, jackets, pants, footwear allowance
Attire	-	\$1,000	\$1,000	-	0.00%	
Operating Supplies / Other	\$7,000	\$7,000	\$10,000	\$3,000	42.86%	
Lavatory Supplies	-	\$7,000	\$10,000	\$3,000	42.86%	Tissues, bath tissue, liquid soap, urinal cakes, paper towels, etc.
Total Casino Building	\$508,865	\$508,865	\$565,122	\$56,257	11.06%	
Ballroom Expense						
Salaries & Wages / Regular	\$65,352	\$65,352	\$69,822	\$4,470	6.84%	
Other Salaries / Part Time	\$34,506	\$34,506	\$36,232	\$1,726	5.00%	
Overtime / Standard Overtime	\$2,550	\$2,550	\$2,550	-	0.00%	
Special Pay / Longevity	\$581	\$581	\$900	\$319	54.91%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$495	\$495	\$495	-	0.00%	
Special Rec Facility / FICA Taxes	\$7,913	\$7,913	\$8,412	\$499	6.31%	
Retirement Contributions / Defined Benefit Plan	\$13,317	\$13,317	\$13,138	-\$179	-1.34%	
Retirement Contributions / 401-a Plan	\$1,209	\$1,209	\$1,235	\$26	2.15%	
Special Rec Facility / Life & Health Insurance	\$14,535	\$14,535	\$15,308	\$773	5.32%	
Workers' Compensation / Workers' Comp Regular	\$3,150	\$3,150	\$3,308	\$158	5.02%	
Professional Services / Internal IT Support	\$35,161	\$35,161	\$34,791	-\$370	-1.05%	
Professional Services / Other	\$500	\$500	\$500	-	0.00%	Stantec
Contractual Services / Other Contractual Service	\$3,500	\$3,500	\$3,500	-	0.00%	
Floor Polishing	-	\$3,500	\$3,500	-	0.00%	Ballroom floor polishing (contracted out) -

Beach Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						how often depends on usage
Communication/Freight Srv / Postage & Freight	\$500	\$500	-	-\$500	-100.00%	
Utility Services / Natural Gas	\$500	\$500	\$700	\$200	40.00%	Florida Public Utility (gas)
Insurance / Property/Liability	\$17,778	\$17,778	\$19,556	\$1,778	10.00%	
Repair/Maint Services / Equipment-General	\$3,600	\$3,600	\$2,400	-\$1,200	-33.33%	
Lighting	-	\$1,300	\$1,200	-\$100	-7.69%	Lighting
Painting	-	\$1,100	\$1,200	\$100	9.09%	Painting
Air refreshener system	-	\$1,200	-	-\$1,200	-100.00%	Air refreshener system
Special Rec Facility / Printing & Binding	\$500	\$500	\$500	-	0.00%	Flyers, cards
Office Supplies / Office Supplies	\$500	\$500	\$500	-	0.00%	Supplies for office tasks
Special Rec Facility / Books, Publ, Subsc & Memb	\$500	\$500	\$500	-	0.00%	Discover the Palm Beaches
Total Ballroom Expense	\$206,647	\$206,647	\$214,347	\$7,700	3.73%	
Pool						
Salaries & Wages / Regular	\$13,927	\$13,927	\$14,515	\$588	4.22%	
Special Pay / Other Pays	\$540	\$540	\$495	-\$45	-8.33%	
Parks and Recreation / FICA Taxes	\$1,100	\$1,100	\$1,145	\$45	4.09%	
Retirement Contributions / Defined Benefit Plan	\$460	\$460	-	-\$460	-100.00%	
Retirement Contributions / Defined Cont Plan	\$1,209	\$1,209	\$1,235	\$26	2.15%	
Parks and Recreation / Life & Health Insurance	\$2,362	\$2,362	\$2,481	\$119	5.04%	
Workers' Compensation / Workers' Comp Regular	\$31	\$31	\$271	\$240	774.19%	
Utility Services / Water	\$5,500	\$5,500	\$7,554	\$2,054	37.35%	
Utility Services / Sewer	\$4,000	\$4,000	\$5,604	\$1,604	40.10%	
Utility Services / Electricity	\$1,300	\$1,300	\$2,000	\$700	53.85%	
Utility Services / Refuse/Waste Disposal	\$500	\$500	\$540	\$40	8.00%	
Insurance / Property/Liability	\$14,438	\$14,438	\$15,882	\$1,444	10.00%	
Total Pool	\$45,367	\$45,367	\$51,722	\$6,355	14.01%	
Beach						
Salaries & Wages / Regular	\$826,435	\$826,435	\$869,314	\$42,879	5.19%	
Other Salaries / Part Time	\$162,349	\$162,349	\$170,199	\$7,850	4.84%	
Special Pay / Longevity	\$4,706	\$4,706	\$8,400	\$3,694	78.50%	Increase serves as a placeholder for

Beach Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						the tentative longevity bonus
Special Pay / Other Pays	\$1,080	\$1,080	\$990	-\$90	-8.33%	
Parks and Recreation / FICA Taxes	\$76,071	\$76,071	\$80,234	\$4,163	5.47%	
Retirement Contributions / Defined Benefit Plan	\$202,272	\$202,272	\$186,358	-\$15,914	-7.87%	
Retirement Contributions / Defined Cont Plan	\$1,735	\$1,735	\$1,787	\$52	3.00%	
Parks and Recreation / Life & Health Insurance	\$137,863	\$137,863	\$159,660	\$21,797	15.81%	
Workers' Compensation / Workers' Comp Regular	\$32,019	\$32,019	\$33,620	\$1,601	5.00%	
Professional Services / Internal IT Support	\$33,368	\$33,368	\$35,360	\$1,992	5.97%	
Professional Services / Other	\$1,400	\$1,400	\$1,200	-\$200	-14.29%	Stantec
Contractual Services / Other Contractual Service	\$23,827	\$23,827	\$23,550	-\$277	-1.16%	Increase in cost of services
Beach Raking	-	\$9,900	\$10,200	\$300	3.03%	Beach raking- increased \$300- removes sargassum and debris from beach shoreline
Turtle Monitoring	-	\$7,427	\$7,350	-\$77	-1.04%	Turtle monitoring- required by govt. officials during nesting season
Jr Guard Program - DJ	-	\$500	-	-\$500	-100.00%	Jr Guard Program - DJ for end of program banquet
Jr Guard Program - Instructor	-	\$6,000	\$6,000	-	0.00%	Jr Guard Program - Instructor
Training / Training/Registration	\$650	\$650	\$1,250	\$600	92.31%	
Red Cross Certification	-	\$450	\$1,250	\$800	177.78%	Red Cross Certification - requirement for lifeguards (5 guards x \$250)
USLA (US Lifesaving Academy) Training Academy	-	\$200	-	-\$200	-100.00%	USLA (US Lifesaving Academy) Training Academy
Communication/Freight Srv / Postage & Freight	\$250	\$250	-	-\$250	-100.00%	
Insurance / Property/Liability	\$36,913	\$36,913	\$40,604	\$3,691	10.00%	
Repair/Maint Services / Equipment-General	\$250	\$250	\$500	\$250	100.00%	
ATV Oil Changes	-	\$150	\$250	\$100	66.67%	ATV oil changes
ATV battery	-	\$100	\$250	\$150	150.00%	ATV battery

Beach Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Parks and Recreation / Printing & Binding	\$250	\$250	-	-\$250	-100.00%	Flyers for Junior Guard program, pier cleanups, Beach Safety Week
Office Supplies / Office Supplies	\$980	\$980	\$980	-	0.00%	
Log Books	-	\$130	\$980	\$850	653.85%	Log books to keep daily totals for staffing, payroll, medical stats, rescue details, etc.
Paper for printer	-	\$50	-	-\$50	-100.00%	Paper for printer
Printer ink	-	\$700	-	-\$700	-100.00%	Printer ink
Office supplies: pens , paper clips, erase markers, etc.	-	\$100	-	-\$100	-100.00%	Office supplies: pens , paper clips, erase markers, etc.
Operating Supplies / Uniforms	\$6,000	\$6,000	\$6,000	-	0.00%	
Swim trunks (shorts)	-	\$1,000	\$1,000	-	0.00%	Swim trunks (shorts)
Shirts and sweats	-	\$2,500	\$2,500	-	0.00%	Shirts and sweats
Women's uniforms	-	\$500	\$500	-	0.00%	Women's uniforms
Jr. Guard program - shirts and rash guards	-	\$1,500	\$1,500	-	0.00%	Jr. Guard program - shirts and rash guards
Rain gear for staff	-	\$200	\$300	\$100	50.00%	Rain gear for staff
Hats for staff	-	\$300	\$200	-\$100	-33.33%	Hats for staff
Operating Supplies / Other	\$7,645	\$7,645	\$11,100	\$3,455	45.19%	
Jr. Guard Program - trophies	-	\$645	\$1,100	\$455	70.54%	Jr. Guard Program - trophies
Jr. Guard Program - end of program banquet	-	\$300	\$380	\$80	26.67%	Jr. Guard Program - end of program banquet
First aid supplies	-	\$2,000	\$2,500	\$500	25.00%	First aid supplies
Tubes & Fins	-	\$1,000	\$1,500	\$500	50.00%	Tubes & fins
Whistles and air horns	-	\$400	\$300	-\$100	-25.00%	Whistles and air horns
Background Checks	-	\$300	\$400	\$100	33.33%	Background checks are required for new hires.
Rope	-	\$200	\$50	-\$150	-75.00%	Rope
Tower Supplies	-	\$350	\$900	\$550	157.14%	Supplies to include chalk, cleaner, vinegar, brooms, spray bottles). Includes tower locks \$600.
Tools, shovels and rakes	-	\$100	-	-\$100	-100.00%	Fluid film is used to clean towers

Beach Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Salt-Away	-	\$200	\$320	\$120	60.00%	Salt-Away is used to clean salt off items.
Fluid Film	-	\$200	\$100	-\$100	-50.00%	Fluid film is used to clean towers.
Fiberglass resin and cloth	-	\$150	-	-\$150	-100.00%	
Medical bags	-	\$600	-	-\$600	-100.00%	(2)
Rescue Boards	-	\$1,200	\$2,000	\$800	66.67%	Rescue boards for water rescues
Cleaning Supplies	-	-	\$200	\$200	-	For office and bathroom (not handled by outside janitorial service)
Miscellaneous Supplies	-	-	\$1,350	\$1,350	-	Includes paint/rust remover \$100; tower repair hardware-handles, bolts, screws \$500; Cones \$150; Chairs \$600
Parks and Recreation / Books, Publ, Subsc & Memb	\$175	\$175	\$200	\$25	14.29%	Beach Chief certification - requirement
Machinery & Equipment / Vehicles	\$13,000	\$13,000	\$13,000	-	0.00%	ATV replacement - on second year of old ATV
Total Beach	\$1,569,238	\$1,569,238	\$1,644,306	\$75,068	4.78%	
Beach Park						
Salaries & Wages / Regular	\$155,993	\$155,993	\$162,191	\$6,198	3.97%	
Other Salaries / Part Time	\$34,506	\$34,506	\$36,232	\$1,726	5.00%	
Overtime / Standard Overtime	\$3,000	\$3,000	\$3,000	-	0.00%	
Special Pay / Longevity	\$1,257	\$1,257	\$1,800	\$543	43.20%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$1,080	\$1,080	\$990	-\$90	-8.33%	
Special Rec Facility / FICA Taxes	\$14,968	\$14,968	\$15,615	\$647	4.32%	
Retirement Contributions / Defined Benefit Plan	\$34,661	\$34,661	\$31,664	-\$2,997	-8.65%	
Retirement Contributions / 401-a Plan	\$1,735	\$1,735	\$1,787	\$52	3.00%	
Special Rec Facility / Life & Health Insurance	\$27,276	\$27,276	\$28,664	\$1,388	5.09%	
Workers' Compensation / Workers' Comp Regular	\$7,435	\$7,435	\$7,807	\$372	5.00%	
Professional Services / Other	\$6,000	\$6,000	\$6,000	-	0.00%	Stantec estimate

Beach Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Contractual Services / Other Contractual Service	\$50,800	\$50,800	\$347,880	\$297,080	584.80%	
Janitorial Cleaning	-	\$21,000	\$21,000	-	0.00%	Janitorial cleaning contract estimated increase
Tree Trimming	-	\$22,000	\$22,000	-	0.00%	The city-wide contract for tree trimming is handled by Public Works. This is our portion.
Lawn/Weed Maintenance	-	\$7,800	\$7,800	-	0.00%	Lawn maintenance - spray tech weeds (Lawn Doctor)
Wildlife Control	-	-	\$14,500	\$14,500	-	For complex-wide control of bees, raccoons, opossums, birds,, etc.
PBSO Beach Contract	-	-	\$282,580	\$282,580	-	Annual Police contract for Beach 1.86% of total contract.
Utility Services / Water	\$100,000	\$100,000	\$199,380	\$99,380	99.38%	
Utility Services / Sewer	\$3,000	\$3,000	\$3,240	\$240	8.00%	
Utility Services / Electricity	\$12,000	\$12,000	\$17,339	\$5,339	44.49%	
Utility Services / Refuse/Waste Disposal	\$16,500	\$16,500	\$17,820	\$1,320	8.00%	
Repair/Maint Services / Structures & Improvements	\$35,000	\$35,000	\$35,000	-	0.00%	Reduction from FY 25 - Original budget was \$35,000. PO 196149 rolled over from FY 24 for parking lot lighting, \$39,300.
Fence Railings	-	\$12,000	\$12,000	-	0.00%	Fence Railings
Lighting	-	\$7,000	\$7,000	-	0.00%	Lighting
Windows/Doors	-	\$3,000	\$3,000	-	0.00%	Windows/Doors
Bathroom repairs	-	\$6,000	\$6,000	-	0.00%	Bathroom repairs
Canopy and sail shade repairs	-	\$6,000	\$6,000	-	0.00%	Canopy and sail shade repairs
ADA path repairs	-	\$1,000	\$1,000	-	0.00%	ADA path repairs
Special Rec Facility / Promotional Activities	-	-	\$19,900	\$19,900	-	Bonfire and beach event expenses. Event expenses separated from account 52-90.
Bonfire Firewood	-	-	\$2,900	\$2,900	-	Firewood for bonfires - has to be a specific type of wood
Bonfire Entertainment	-	-	\$10,000	\$10,000	-	Bands and entertainment for

Beach Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Beach Event Advertising	-	-	\$2,000	\$2,000	-	bonfires For advertising of special events held at the beach
Bonfire Security	-	-	\$5,000	\$5,000	-	Increased security for bonfires
Operating Supplies / Uniforms	\$3,300	\$3,300	\$3,300	-	0.00%	Beach Maintenance Staff uniforms and related attire
Uniform Rental	-	\$2,300	\$2,300	-	0.00%	Rental of shirts and pants for Beach Maintenance staff
Additional Attire	-	\$1,000	\$1,000	-	0.00%	For Beach Maintenance staff: t-shirts, rain gear, jackets, footwear allowance
Operating Supplies / Other	\$45,300	\$45,300	\$34,700	-\$10,600	-23.40%	Bonfire and event funding moved to 8074.48-00 to separate Special Events from Beach Maintenance
Mulch (Advanced Mulch)	-	\$7,500	\$7,500	-	0.00%	Mulch (Advanced Mulch)
Plants & shrubs	-	\$3,000	\$3,000	-	0.00%	Plants & shrubs
Planters	-	\$2,000	\$2,000	-	0.00%	Planters
Irrigation repairs & supplies	-	\$3,500	\$3,500	-	0.00%	Irrigation repairs & supplies
Lighting (parking lot, beach front, walkways, floodlights)	-	\$7,000	\$10,000	\$3,000	42.86%	Lighting (parking lot, beach front, walkways, floodlights)
Bonfire firewood (special Events)	-	\$2,500	-	-\$2,500	-100.00%	Bonfire firewood (special Events)
Bonfire bands (Special Events)	-	\$7,500	-	-\$7,500	-100.00%	Bonfire bands (Special Events)
Beach event advertising (Special Events) - more events to be held at beach complex	-	\$2,000	-	-\$2,000	-100.00%	Beach event advertising (Special Events) - more events to be held at beach complex
Background checks	-	\$150	-	-\$150	-100.00%	Background checks
Animal (raccoon, opossum, etc.) and bee removal	-	\$1,500	-	-\$1,500	-100.00%	
Back pack leaf blowers	-	\$3,000	\$3,000	-	0.00%	Back pack leaf blowers

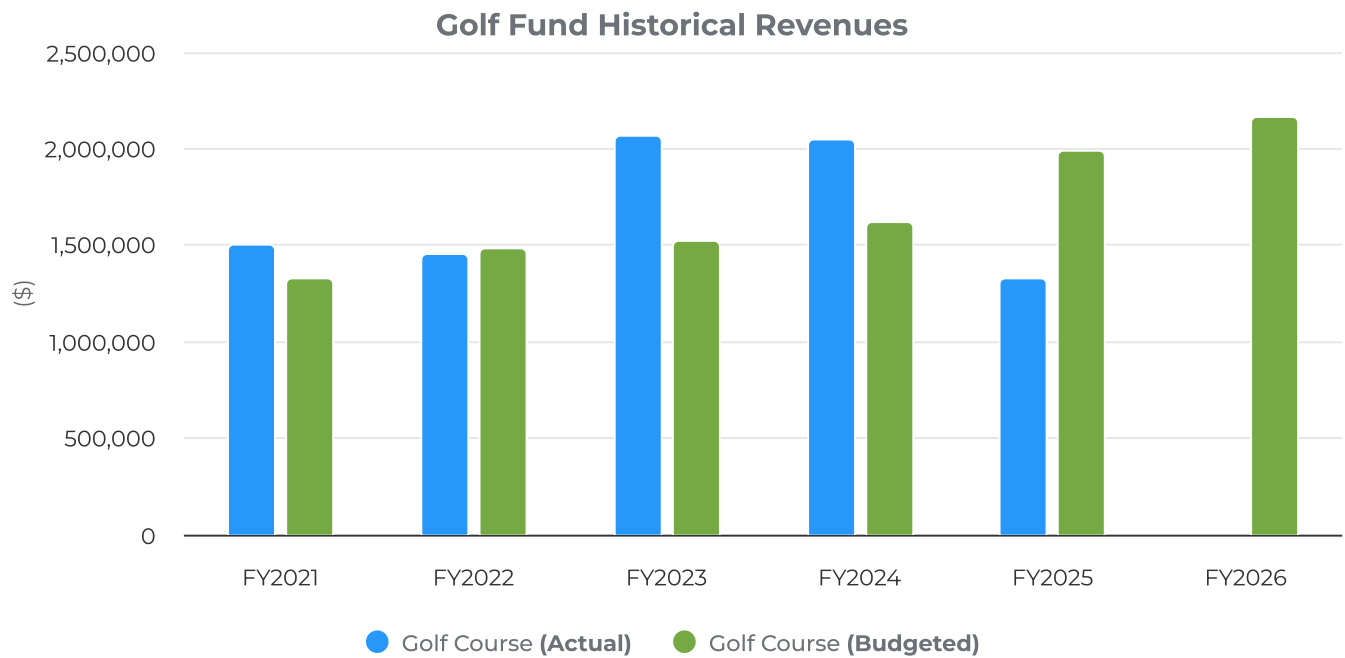
Beach Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Sprayers for deck cleaning chemicals and weeds	-	\$4,150	\$4,200	\$50	1.20%	Sprayers for deck cleaning chemicals and weed
Sandbags	-	\$1,500	\$1,500	-	0.00%	Sandbag price varies depending on storm season
Total Beach Park	\$553,811	\$553,811	\$974,309	\$420,498	75.93%	
Pier						
Insurance / Property/Liability	\$68,534	\$68,534	\$75,387	\$6,853	10.00%	
Repair/Maint Services / Pier Maintenance	\$75,000	\$75,000	\$80,000	\$5,000	6.67%	Pier maintenance based on cost of goods
Deck Panel Creation	-	\$20,000	\$20,000	-	0.00%	Deck panel creation - building of planks. Increase in cost of supplies (wood & hardware)
Pier Hardware	-	\$7,000	\$8,000	\$1,000	14.29%	Nuts, bolts, clamps, etc.
Pier Wood & Fixtures	-	\$28,000	\$30,000	\$2,000	7.14%	Pier Wood & Fixtures (\$5K Pier Furniture)
Electrical & Water Repairs	-	\$10,000	\$10,000	-	0.00%	Electrical and water repairs above and below pier (lighting, sinks, etc.); work handled by outside vendors.
Deterioration Repairs	-	\$10,000	\$12,000	\$2,000	20.00%	Items on the pier deteriorate quickly due to the salt air environment which causes repairs/new equipment for locks, railings, garbage cans, furniture and signage.
Total Pier	\$143,534	\$143,534	\$155,387	\$11,853	8.26%	
Non-Departmental						
Contractual Services / Interfund Admins Services	-	-	\$209,200	\$209,200	-	
Debt Service / Principal	-	\$522,758	\$542,438	\$19,680	3.76%	
2020AB Non Adv.	-	\$522,758	\$542,438	\$19,680	3.76%	
Debt Service / Interest	-	\$150,616	\$131,631	-\$18,985	-12.60%	
2020AB Non Adv.	-	\$150,616	\$131,631	-\$18,985	-12.60%	
Miscellaneous Expense / Bank Charges Fees	\$120,000	\$120,000	\$150,000	\$30,000	25.00%	
Principal / Debt	\$673,373	\$673,373	-	-\$673,373	-100.00%	

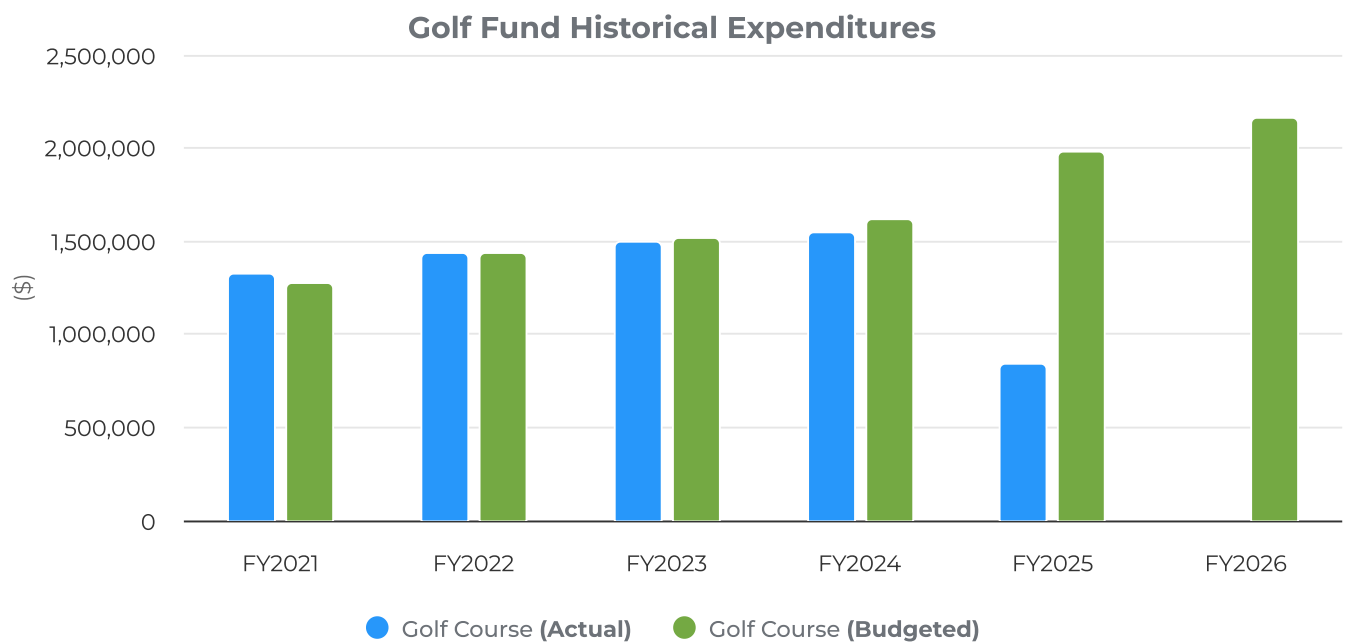
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Transfers / To General Fund	\$66,650	\$66,650	\$66,650	-	0.00%	
Transfers / Transfer to Capital Pro	\$53,500	\$53,500	-	-\$53,500	-100.00%	
Total Non-Departmental	\$913,523	\$1,586,897	\$1,099,919	-\$486,978	-30.69%	
Total Expenditures	\$5,157,790	\$5,831,164	\$5,994,005	\$162,841	2.79%	

Golf Course

Historical Budget to Actual Revenues

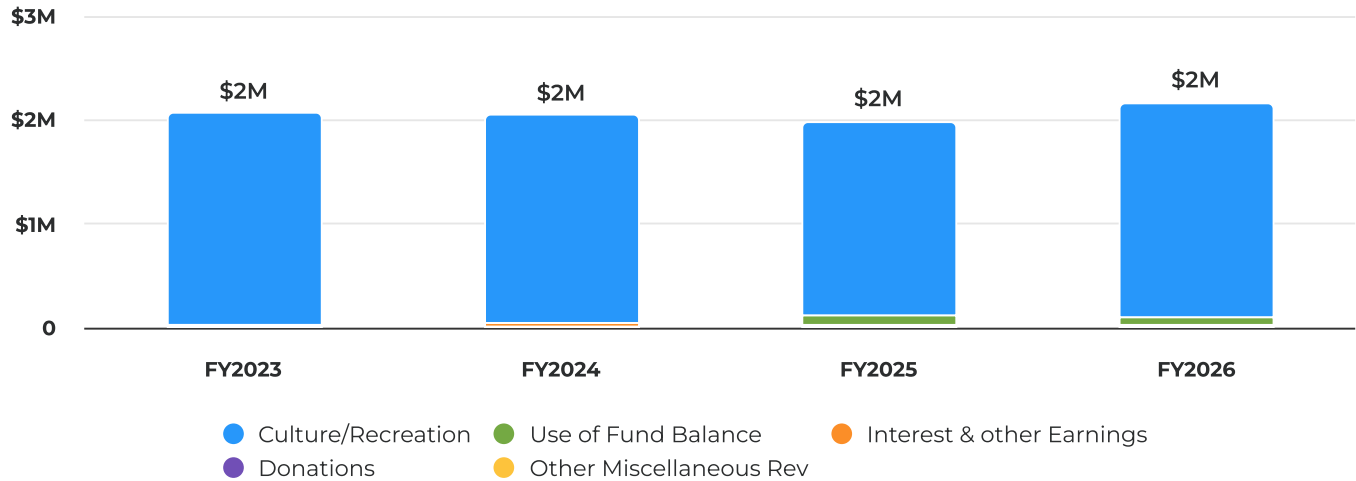


Historical Budget to Actual Expenditures

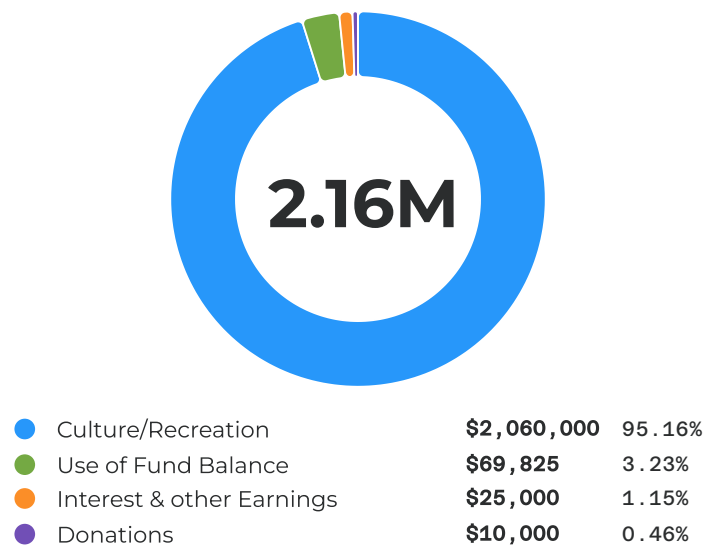


Revenues

Historical Revenues



FY26 Revenues



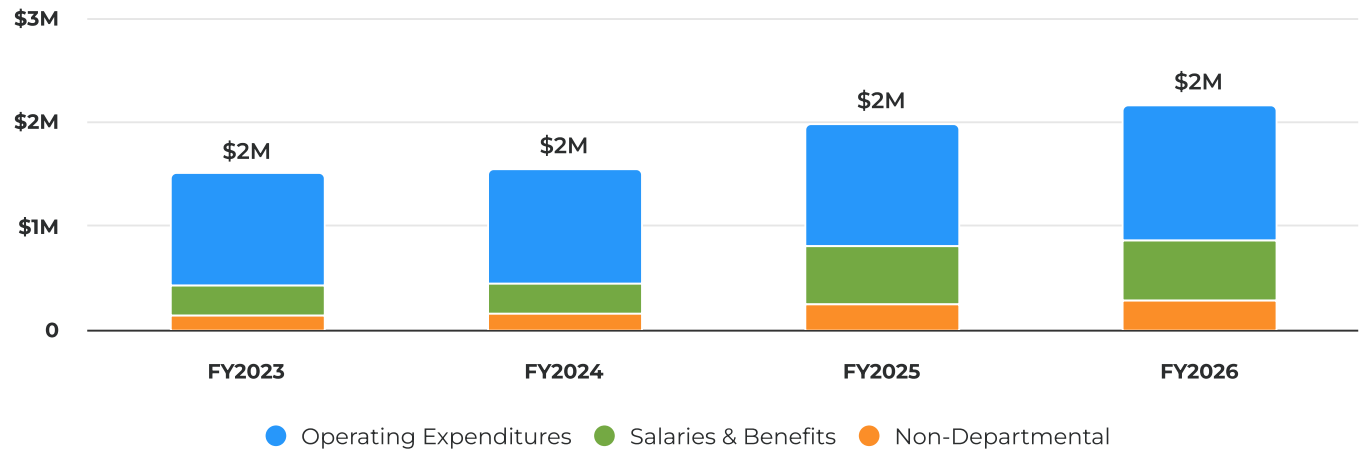
Revenues

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Culture/Recreation						
Golf Course Pro Shop / Memberships	\$209,200	\$150,082	\$180,000	\$150,000	-\$30,000	-16.67%
Golf Course Pro Shop / Green Fees	\$1,641,957	\$1,646,700	\$1,500,000	\$1,700,000	\$200,000	13.33%
Golf Course Pro Shop / Cart Rental	\$6,447	\$5,653	\$10,000	\$6,000	-\$4,000	-40.00%
Golf Course Pro Shop / Club Services	\$35,799	\$48,624	\$35,000	\$50,000	\$15,000	42.86%

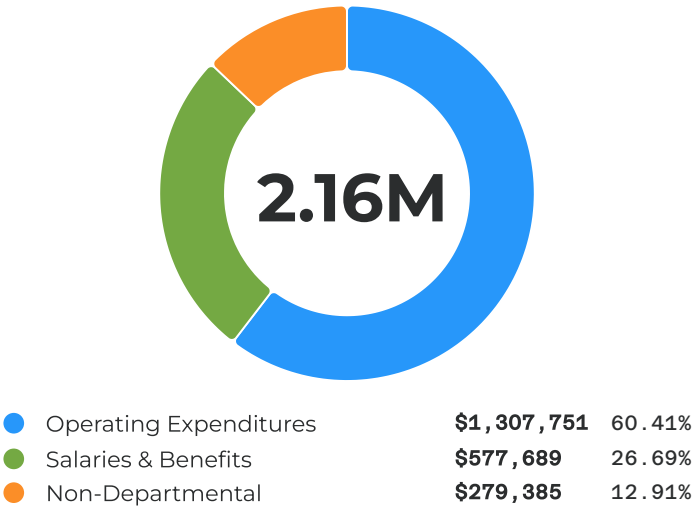
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Golf Course Pro Shop / Merchandise Sales	\$87,497	\$86,970	\$80,000	\$85,000	\$5,000	6.25%
Golf Course Pro Shop / Tax Except	-\$436	-\$370	-	-	-	-
Golf Course Restaurant / Other	\$59,620	\$59,620	\$59,620	\$69,000	\$9,380	15.73%
Total Culture/Recreation	\$2,040,084	\$1,997,279	\$1,864,620	\$2,060,000	\$195,380	10.48%
Interest & other Earnings						
Interest / Investments	\$18,042	\$38,006	\$25,000	\$25,000	-	0.00%
Total Interest & other Earnings	\$18,042	\$38,006	\$25,000	\$25,000	-	0.00%
Donations						
Sales/ Auctions / Donations	\$10,000	\$10,000	\$10,000	\$10,000	-	0.00%
Total Donations	\$10,000	\$10,000	\$10,000	\$10,000	-	0.00%
Other Miscellaneous Rev						
Miscellaneous Revenue / Other	\$371	\$360	-	-	-	-
Total Other Miscellaneous Rev	\$371	\$360	-	-	-	-
Use of Fund Balance						
Other Sources / Use of Fund Balance	-	-	\$85,845	\$69,825	-\$16,020	-18.66%
Total Use of Fund Balance	-	-	\$85,845	\$69,825	-\$16,020	-18.66%
Total Revenues	\$2,068,497	\$2,045,645	\$1,985,465	\$2,164,825	\$179,360	9.03%

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary

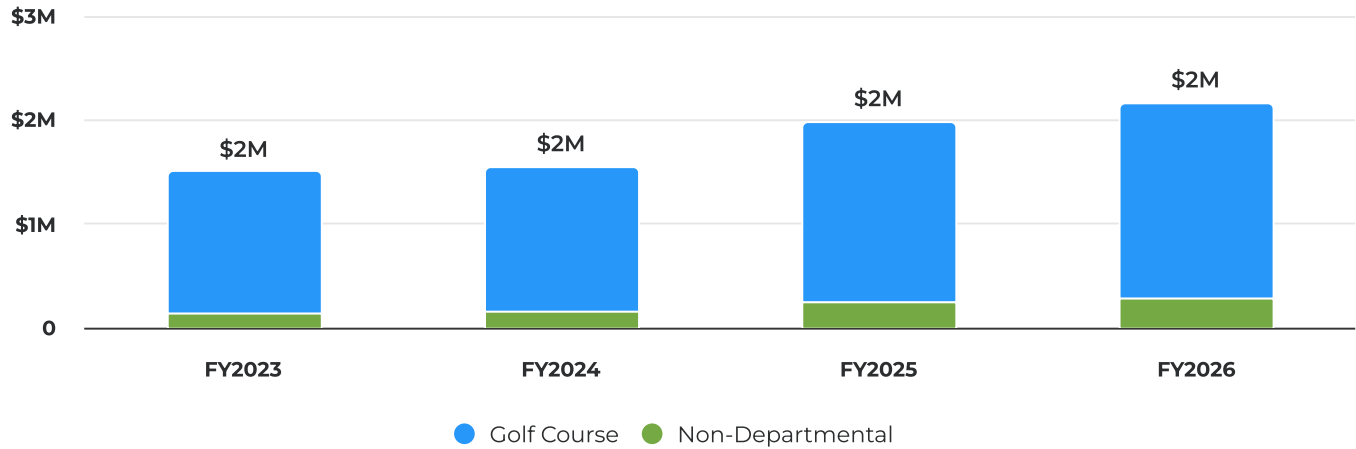


Expenditures Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$288,214	\$277,000	\$558,751	\$577,689	\$18,938	3.39%
Operating Expenditures	\$1,082,062	\$1,116,389	\$1,174,383	\$1,307,751	\$133,368	11.36%
Non-Departmental	\$131,678	\$156,765	\$252,332	\$279,385	\$27,053	10.72%
Total Expenditures	\$1,501,954	\$1,550,154	\$1,985,466	\$2,164,825	\$179,359	9.03%

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Golf Course						
Salaries & Benefits						
Salaries & Wages / Regular	\$120,847	\$77,820	\$168,879	\$177,112	\$8,233	4.88%
Other Salaries / Part Time	\$105,496	\$143,283	\$252,448	\$265,070	\$12,622	5.00%
Overtime / Standard Overtime	-	-	\$1,500	-	-\$1,500	-100.00%
Special Pay / Longevity	\$593	\$675	\$675	-	-\$675	-100.00%
Special Pay / Other Pays	\$8,773	\$7,802	\$1,080	\$990	-\$90	-8.33%
Special Rec Facility / FICA Taxes	\$18,030	\$17,494	\$32,467	\$33,896	\$1,429	4.40%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Retirement Contributions / Defined Benefit Plan	\$18,562	\$14,666	\$36,859	\$32,562	-\$4,297	-11.66%
Retirement Contributions / 401-a Plan	\$1,040	\$1,444	\$2,144	\$2,197	\$53	2.47%
Special Rec Facility / Life & Health Insurance	\$10,597	\$10,069	\$51,976	\$54,603	\$2,627	5.05%
Workers' Compensation / Workers' Comp Regular	\$4,276	\$3,747	\$10,723	\$11,259	\$536	5.00%
Total Salaries & Benefits	\$288,214	\$277,000	\$558,751	\$577,689	\$18,938	3.39%
Operating Expenditures						
Professional Services / Internal IT Support	\$38,914	\$38,096	\$44,521	\$45,917	\$1,396	3.14%
Contractual Services / Other Contractual Service	\$646,410	\$646,538	\$685,778	\$708,681	\$22,903	3.34%
Communication/Freight Srv / Postage & Freight	\$471	\$630	\$750	\$750	-	0.00%
Utility Services / Water	\$19,295	\$19,561	\$19,260	\$23,525	\$4,265	22.14%
Utility Services / Sewer	\$13,204	\$14,598	\$15,100	\$18,802	\$3,702	24.52%
Utility Services / Electricity	\$85,368	\$77,734	\$78,000	\$95,732	\$17,732	22.73%
Utility Services / Refuse/Waste Disposal	\$17,602	\$17,120	\$17,150	\$22,549	\$5,399	31.48%
Utility Services / Natural Gas	\$10,157	\$10,211	\$12,000	\$16,000	\$4,000	33.33%
Rental & Leases / Operating/Capital Leasing	\$66,620	\$66,360	\$66,360	\$75,260	\$8,900	13.41%
Insurance / Property/Liability	\$76,935	\$103,862	\$140,214	\$154,235	\$14,021	10.00%
Repair/Maint Services / Buildings	\$30,944	\$41,808	-	-	-	-
Repair/Maint Services / Equipment-General	\$12,327	\$17,228	\$15,000	\$26,000	\$11,000	73.33%
Repair/Maint Services / Golf Carts	\$996	\$865	\$2,000	\$5,000	\$3,000	150.00%
Special Rec Facility / Promotional Activities	\$1,101	\$601	\$2,000	\$2,000	-	0.00%
Office Supplies / Office Supplies	\$2,543	\$967	\$1,550	\$2,300	\$750	48.39%
Operating Supplies / Merchandise	\$57,145	\$58,027	\$72,500	\$72,500	-	0.00%
Operating Supplies / Other	\$465	\$631	-	\$33,000	-	-
Special Rec Facility / Books, Publ, Subsc & Memb	\$1,540	\$1,550	\$2,200	\$5,500	\$3,300	150.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Miscellaneous Expenses / Over/Short Cash	\$25	\$2	-	-	-	-
Total Operating Expenditures	\$1,082,062	\$1,116,389	\$1,174,383	\$1,307,751	\$133,368	11.36%
Total Golf Course	\$1,370,276	\$1,393,389	\$1,733,134	\$1,885,440	\$152,306	8.79%
Non-Departmental						
Non-Departmental						
Debt Service / Principal	-	-	-	\$6,023	\$6,023	-
Debt Service / Interest	-	-	-	\$1,462	\$1,462	-
Admin Charges / Bank Charges and Fees	\$188	\$461	-	-	-	-
Other General Government / Principal	\$5,422	\$7,460	\$7,477	-	-\$7,477	-100.00%
Contractual Services / Interfund Admins Services	\$55,406	\$102,715	\$129,855	\$156,900	\$27,045	20.83%
Miscellaneous Expenses / Bank Charges and Fees	\$43,247	\$44,953	\$50,000	\$50,000	-	0.00%
Special Rec Facility / Interest	\$2,060	\$1,176	-	-	-	-
Transfers / To General Fund	-	-	\$65,000	\$65,000	-	0.00%
Miscellaneous Expenses / Other	\$25,355	-	-	-	-	-
Total Non-Departmental	\$131,678	\$156,765	\$252,332	\$279,385	\$27,053	10.72%
Total Non-Departmental	\$131,678	\$156,765	\$252,332	\$279,385	\$27,053	10.72%
Total Expenditures	\$1,501,954	\$1,550,154	\$1,985,466	\$2,164,825	\$179,359	9.03%

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Golf Course						
Salaries & Wages / Regular	\$168,879	\$168,879	\$177,112	\$8,233	4.88%	
Other Salaries / Part Time	\$252,448	\$252,448	\$265,070	\$12,622	5.00%	
Overtime / Standard Overtime	\$1,500	\$1,500	-	-\$1,500	-100.00%	No eligible employees for OT in the Golf division
Special Pay / Longevity	\$675	\$675	-	-\$675	-100.00%	
Special Pay / Other Pays	\$1,080	\$1,080	\$990	-\$90	-8.33%	
Special Rec Facility / FICA Taxes	\$32,467	\$32,467	\$33,896	\$1,429	4.40%	
Retirement Contributions / Defined Benefit Plan	\$36,859	\$36,859	\$32,562	-\$4,297	-11.66%	
Retirement Contributions / 401-a Plan	\$2,144	\$2,144	\$2,197	\$53	2.47%	
Special Rec Facility / Life & Health Insurance	\$51,976	\$51,976	\$54,603	\$2,627	5.05%	
Workers' Compensation / Workers' Comp Regular	\$10,723	\$10,723	\$11,259	\$536	5.00%	
Professional Services / Internal IT Support	\$44,521	\$44,521	\$45,917	\$1,396	3.14%	
Contractual Services / Other Contractual Service	\$685,778	\$685,778	\$708,681	\$22,903	3.34%	Monthly services
Groundskeeper Service	-	\$659,616	\$684,681	\$25,065	3.80%	BrightView Golf Maintenance - under contract, Proposed increase of 3.8%
Janitorial Services	-	\$10,000	\$9,000	-\$1,000	-10.00%	Janitorial services - anticipated \$2,000 increase (KleenTech)
ATP Burglar Alarm	-	\$1,500	\$1,500	-	0.00%	Anticipated \$241 increase, based on prior years
Fire Alarm Monitoring	-	-	\$7,000	\$7,000	-	Fire alarm monitoring - Farmer & Irwin (new company, increase)
Pringle Security went out of business	-	\$4,662	-	-\$4,662	-100.00%	Pringle Security went out of business
Golf Signage	-	\$10,000	-	-\$10,000	-100.00%	Expense moved to 46-21
Water testing (monthly)	-	-	\$4,000	\$4,000	-	Consulting for water services and irrigation testing
Fire extinguishers & sprinklers	-	-	\$2,500	\$2,500	-	

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Communication/Freight Srv / Postage & Freight	\$750	\$750	\$750	-	0.00%	For shipping of items ordered
Utility Services / Water	\$19,260	\$19,260	\$23,525	\$4,265	22.14%	
Utility Services / Sewer	\$15,100	\$15,100	\$18,802	\$3,702	24.52%	
Utility Services / Electricity	\$78,000	\$78,000	\$95,732	\$17,732	22.73%	
Utility Services / Refuse/Waste Disposal	\$17,150	\$17,150	\$22,549	\$5,399	31.48%	
Utility Services / Natural Gas	\$12,000	\$12,000	\$16,000	\$4,000	33.33%	Increase in natural gas pricing
Gas South	-	\$12,000	\$7,500	-\$4,500	-37.50%	Utility - natural gas provider
FPU	-	-	\$8,500	\$8,500	-	Utility - natural gas provider
Rental & Leases / Operating/Capital Leasing	\$66,360	\$66,360	\$75,260	\$8,900	13.41%	Club Car (De Lage Landen Golf Cart Lease) Increase with New Carts in June '26. New lease estimate to increase by \$1,750/month; 4 months June - September '26 totals a \$7,000 increase from FY '25.
Golf Cart Lease - Under Contract	-	\$66,360	\$73,360	\$7,000	10.55%	Golf Cart Lease - Under Contract Increase with new carts in June 2026. New lease estimate to increase by \$1,750/month; 4 months June - September '26 totals a \$7,000 increase from FY '25.
Copier/Printer	-	-	\$1,900	\$1,900	-	
Insurance / Property/Liability	\$140,214	\$140,214	\$154,235	\$14,021	10.00%	
Repair/Maint Services / Equipment-General	\$15,000	\$15,000	\$26,000	\$11,000	73.33%	Account increase due to purchase of water/ice dispenser
Tree trimming	-	\$5,000	\$12,000	\$7,000	140.00%	Tree trimming
Lawn repairs	-	\$5,000	-	-\$5,000	-100.00%	
Irrigation repairs	-	\$5,000	-	-\$5,000	-100.00%	
Golf Signage	-	-	\$3,000	\$3,000	-	Signs placed on course and along cart paths. Expense was

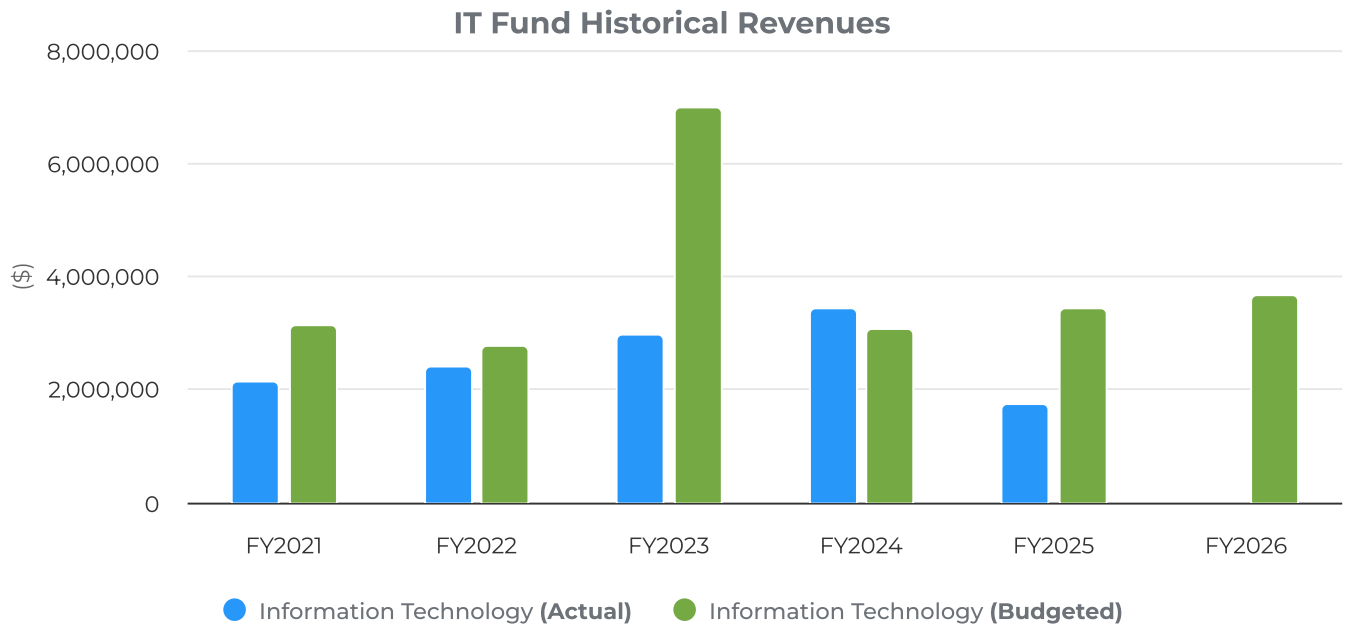
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Ice/Water Dispenser	-	-	\$11,000	\$11,000	-	moved to 46-21 from 34-50 Ice and water dispenser for golfers. Play starts before restaurant opens.
Repair/Maint Services / Golf Carts	\$2,000	\$2,000	\$5,000	\$3,000	150.00%	Golf carts are entering their 4th year in June 2025 and some warranties expire.
Special Rec Facility / Promotional Activities	\$2,000	\$2,000	\$2,000	-	0.00%	Renovation of Hole #3 Tee Box; for moving tee box to change direction of golf shots for safety of Residents.
Office Supplies / Office Supplies	\$1,550	\$1,550	\$2,300	\$750	48.39%	Golf Shop & Work Office Supplies: card stock and copy paper, batteries, golf cart detailing wax and cleaners, pens/markers, radio communication batteries, trash cans/bags/removal tools, staples, thermal paper for printers
Operating Supplies / Merchandise	\$72,500	\$72,500	\$72,500	-	0.00%	Merchandise to sell in Pro Shop
Callaway Golf	-	\$10,000	-	-\$10,000	-100.00%	
Wilson	-	\$26,000	\$29,000	\$3,000	11.54%	Wilson brand products- we run out of merch come mid summer, need to increase
Skechers Shoes	-	\$8,000	-	-\$8,000	-100.00%	
Antigua Clothing	-	\$8,500	-	-\$8,500	-100.00%	
Global Golf Sales	-	\$2,000	\$4,000	\$2,000	100.00%	Global Golf Sales brand products
Acushnet	-	\$13,000	-	-\$13,000	-100.00%	
Miscellaneous pro shop merchandise, small items	-	\$5,000	-	-\$5,000	-100.00%	
Titleist	-	-	\$22,000	\$22,000	-	Titleist brand merchandise

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Footjoy	-	-	\$10,000	\$10,000	-	Footjoy brand products
DC Products	-	-	\$3,500	\$3,500	-	DC Products brand merchandise
Milner	-	-	\$1,000	\$1,000	-	Milner brand merchandise
Supreme Int'l.	-	-	\$3,000	\$3,000	-	
Operating Supplies / Other	-	-	\$33,000	\$33,000	-	
100th Anniversary Items	-	-	\$10,000	\$10,000	-	Items to celebrate the 100th anniversary of the golf course
Sand for golf course sand bunkers	-	-	\$20,000	\$20,000	-	Sand for the sand bunkers on the golf course
100th Anniversary Logo	-	-	\$3,000	\$3,000	-	New COLWB Golf Course Logo 100 year Anniversary
Special Rec Facility / Books, Publ, Subsc & Memb	\$2,200	\$2,200	\$5,500	\$3,300	150.00%	Mandatory items
Florida Stage Golf Association Handicap Fees	-	\$1,550	\$1,500	-\$50	-3.23%	Florida Stage Golf Association Handicap Fees
PGA Show, Orlando	-	\$650	-	-\$650	-100.00%	
Scorecards	-	-	\$2,000	\$2,000	-	Scorecards for golfers
Volunteer Background Checks	-	-	\$2,000	\$2,000	-	Required for volunteers
Total Golf Course	\$1,733,134	\$1,733,134	\$1,885,440	\$152,306	8.79%	
Non-Departmental						
Debt Service / Principal	-	\$5,805	\$6,023	\$218	3.76%	
2020AB Non Adv.	-	\$5,805	\$6,023	\$218	3.76%	
Debt Service / Interest	-	\$1,673	\$1,462	-\$211	-12.61%	
2020AB Non Adv.	-	\$1,673	\$1,462	-\$211	-12.61%	
Other General Government / Principal	\$7,477	\$7,477	-	-\$7,477	-100.00%	
2020AB Non Adv.	-	\$7,477	-	-\$7,477	-100.00%	
Contractual Services / Interfund Admins Services	\$129,855	\$129,855	\$156,900	\$27,045	20.83%	
Miscellaneous Expenses / Bank Charges and Fees	\$50,000	\$50,000	\$50,000	-	0.00%	
Transfers / To General Fund	\$65,000	\$65,000	\$65,000	-	0.00%	
Total Non-Departmental	\$252,332	\$259,810	\$279,385	\$19,575	7.53%	
Total Expenditures	\$1,985,466	\$1,992,944	\$2,164,825	\$171,881	8.62%	

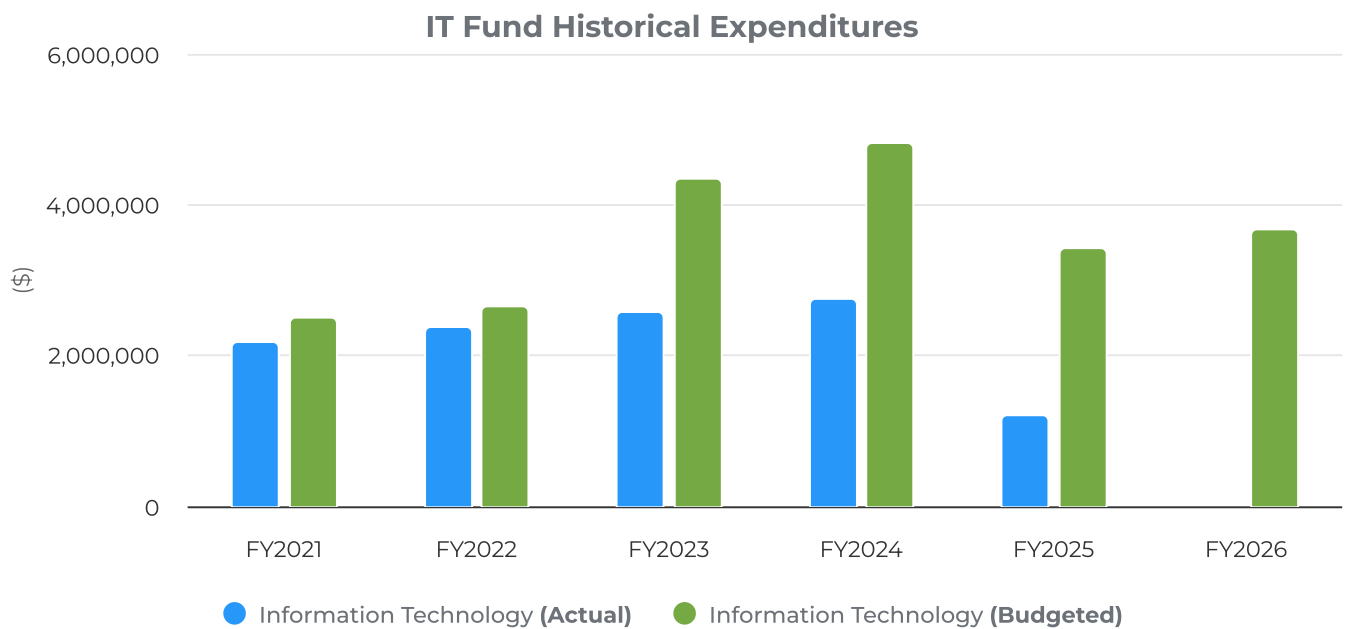
This page was intentionally left blank

Information Technology

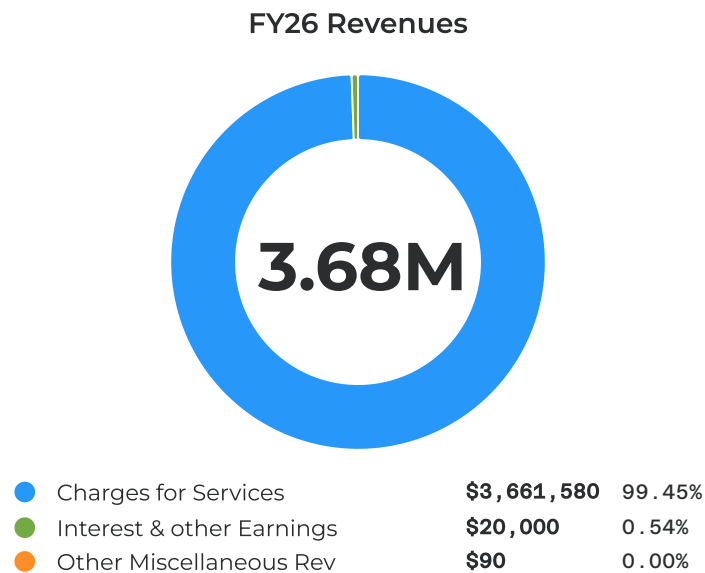
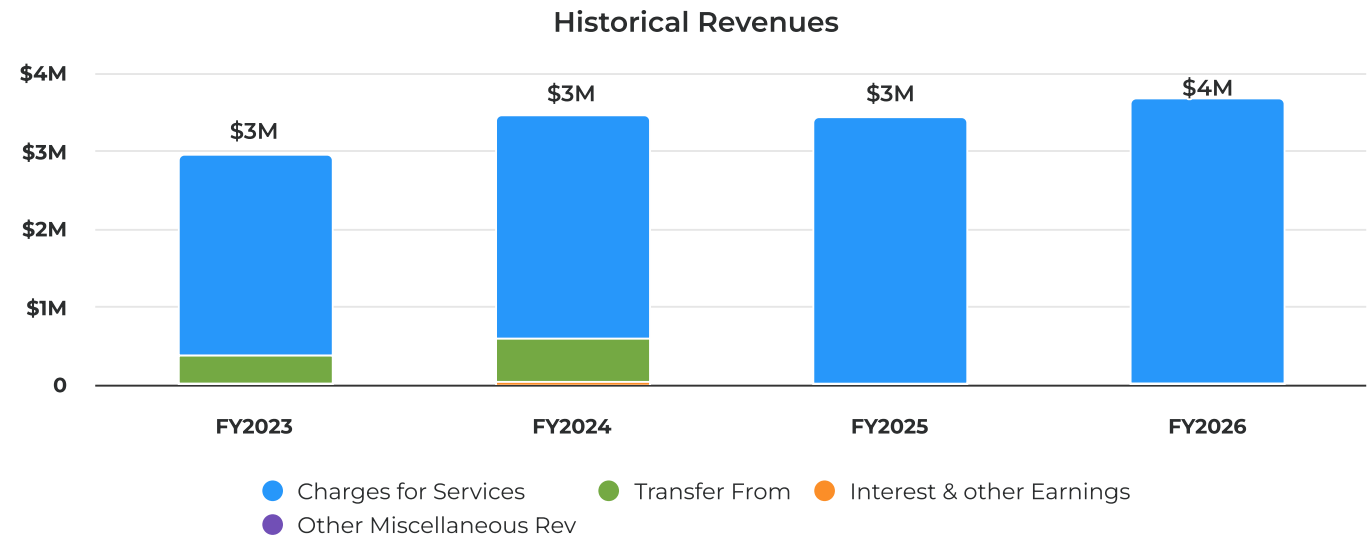
Historical Budget to Actual Revenues



Historical Budget to Actual Expenditures



Revenues

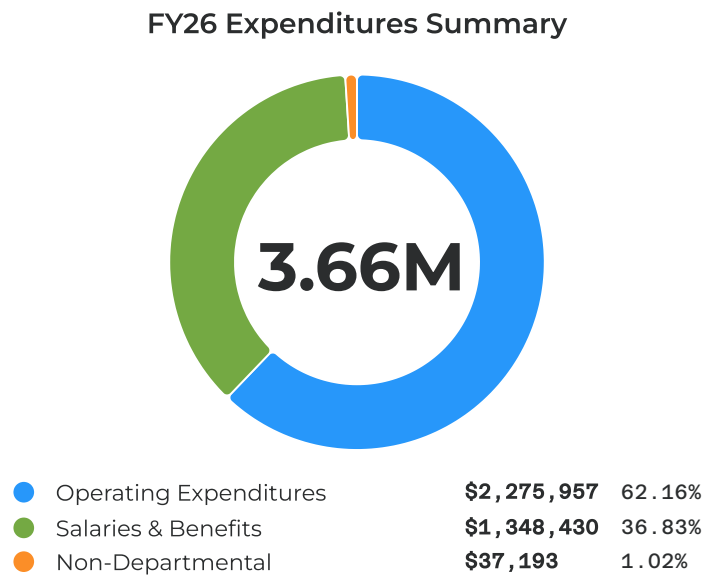
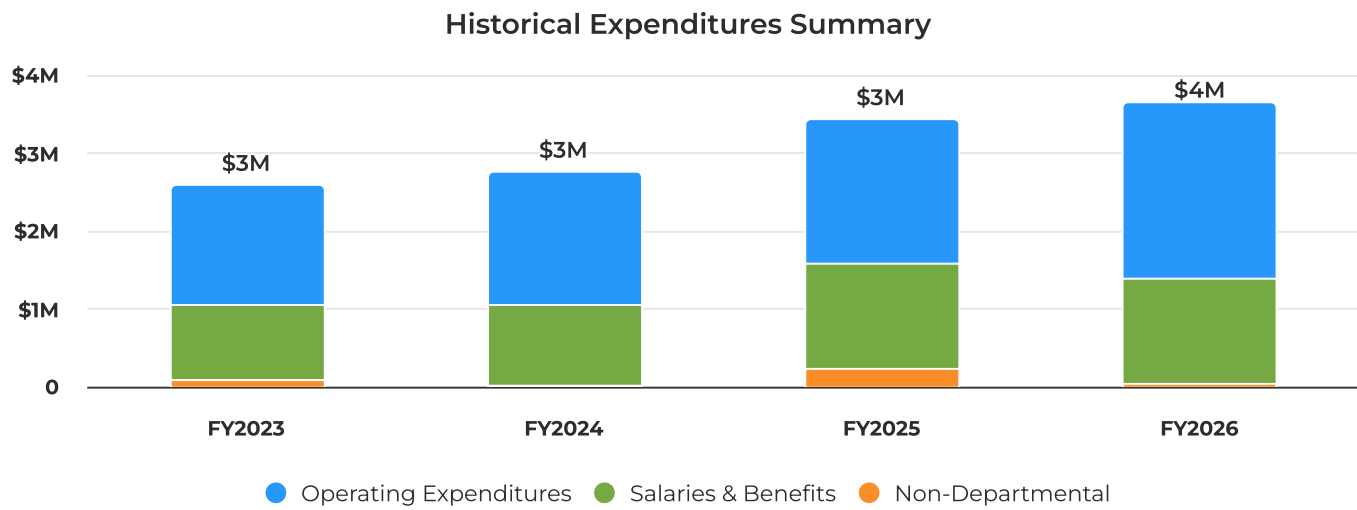


Revenues

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Charges for Services						
Internal Service Fund Fee / General Fund	\$1,124,490	\$1,193,564	\$1,431,312	\$1,541,971	\$110,659	7.73%
Internal Service Fund Fee / Beach Fund	\$111,368	\$120,156	\$145,955	\$148,047	\$2,092	1.43%
Internal Service Fund Fee / Electric Fund	\$747,531	\$906,215	\$1,083,351	\$1,188,336	\$104,985	9.69%
Internal Service Fund Fee / Water Fund	\$208,790	\$214,891	\$248,805	\$259,868	\$11,063	4.45%
Internal Service Fund Fee / Local Sewer Fund	\$65,197	\$68,594	\$77,925	\$60,105	-\$17,820	-22.87%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Internal Service Fund Fee / Golf Fund	\$38,914	\$38,096	\$44,521	\$45,917	\$1,396	3.14%
Internal Service Fund Fee / Stormwater Fund	\$26,698	\$26,464	\$31,795	\$33,994	\$2,199	6.92%
Internal Service Fund Fee / Sanitation Fund	\$118,846	\$123,455	\$155,499	\$157,929	\$2,430	1.56%
Internal Service Fund Fee / Building Services Fund	\$106,335	\$111,931	\$132,398	\$133,724	\$1,326	1.00%
Internal Service Fund Fee / Garage Fund	\$33,460	\$34,557	\$41,730	\$29,743	-\$11,987	-28.73%
Internal Service Fund Fee / Self Insurance Fund	\$9,693	\$9,902	\$11,773	\$22,048	\$10,275	87.28%
Internal Service Fund Fee / Participant Med Contrib	-	\$22,432	\$28,770	\$39,898	\$11,128	38.68%
Total Charges for Services	\$2,591,322	\$2,870,257	\$3,433,834	\$3,661,580	\$227,746	6.63%
Interest & other Earnings						
Interest / Investments	\$13,986	\$31,292	-	\$20,000	-	-
Total Interest & other Earnings	\$13,986	\$31,292	-	\$20,000	-	-
Other Miscellaneous Rev						
Miscellaneous Revenue / Other	\$94	-	\$90	\$90	-	0.00%
Total Other Miscellaneous Rev	\$94	-	\$90	\$90	-	0.00%
Transfer From						
Governmental Funds / Discretionary Sales Tax	\$350,000	\$550,000	-	-	-	-
Total Transfer From	\$350,000	\$550,000	-	-	-	-
Total Revenues	\$2,955,402	\$3,451,549	\$3,433,924	\$3,681,670	\$247,746	7.21%

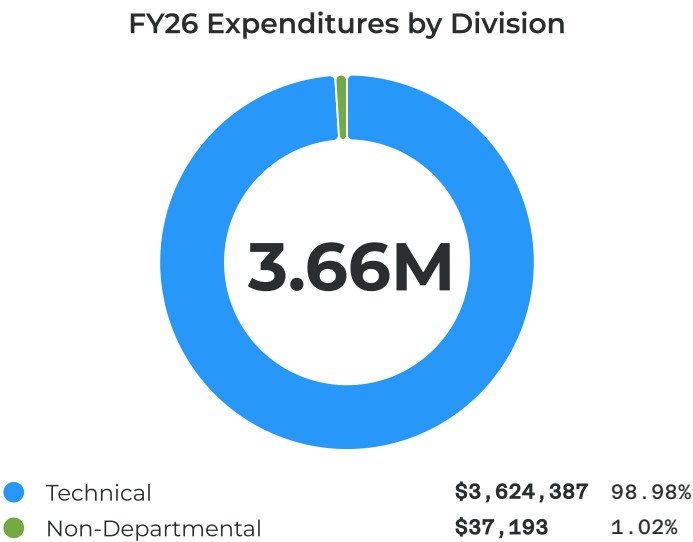
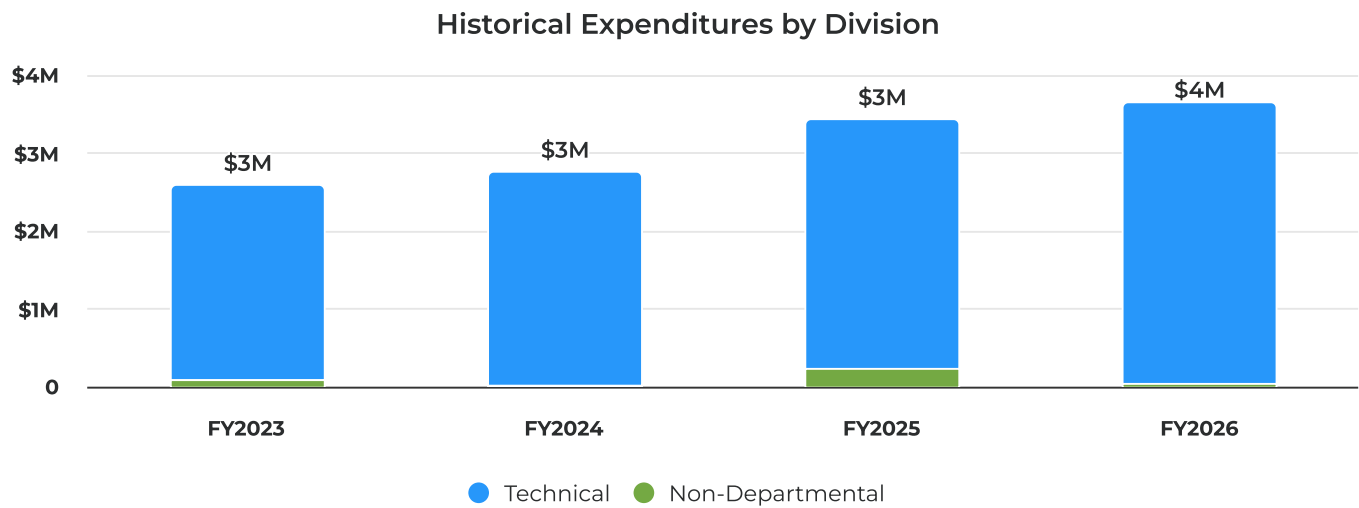
Expenditures Summary



Expenditures Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$971,193	\$1,054,202	\$1,329,814	\$1,348,430	\$18,616	1.40%
Operating Expenditures	\$1,538,145	\$1,689,502	\$1,854,762	\$2,275,957	\$421,195	22.71%
Non-Departmental	\$76,695	\$5,480	\$237,155	\$37,193	-\$199,962	-84.32%
Total Expenditures	\$2,586,033	\$2,749,184	\$3,421,731	\$3,661,580	\$239,849	7.01%

Expenditures by Division



Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Technical						
Salaries & Benefits						
Salaries & Wages / Regular	\$623,311	\$693,196	\$856,223	\$857,527	\$1,304	0.15%
Salaries & Wages / Unused Vacation Pay	\$4,780	-	-	-	-	-
Other Salaries / Part Time	\$17,601	\$29,875	\$38,899	\$63,205	\$24,306	62.48%
Overtime / Standard Overtime	\$8,239	\$7,541	\$9,000	\$13,000	\$4,000	44.44%
Special Pay / Longevity	\$4,200	\$4,875	\$5,250	\$6,500	\$1,250	23.81%
Special Pay / Other Pays	\$5,969	\$5,608	\$5,400	\$9,900	\$4,500	83.33%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Other General Government / FICA Taxes	\$48,840	\$53,985	\$69,103	\$72,162	\$3,059	4.43%
Retirement Contributions / Defined Benefit Plan	\$162,971	\$161,254	\$214,056	\$198,322	-\$15,734	-7.35%
Other General Government / Life & Health Insurance	\$91,488	\$93,970	\$124,240	\$123,611	-\$629	-0.51%
Workers' Compensation / Workers' Comp Regular	\$3,794	\$3,898	\$7,643	\$4,203	-\$3,440	-45.01%
Total Salaries & Benefits	\$971,193	\$1,054,202	\$1,329,814	\$1,348,430	\$18,616	1.40%
Operating Expenditures						
Professional Services / Other	\$118,180	\$141,577	\$197,400	\$189,250	-\$8,150	-4.13%
Travel & Training / Training/Registration	\$21,503	\$21,797	\$45,636	\$49,750	\$4,114	9.01%
Communication/Freight Srv / Telephone	\$337,940	\$298,840	\$397,380	\$410,800	\$13,420	3.38%
Communication/Freight Srv / Postage & Freight	\$50	-	\$500	\$500	-	0.00%
Rental & Leases / Operating/Capital Leasing	\$8,651	\$58,748	-	-	-	-
Insurance / Property/Liability	\$3,583	\$4,837	\$6,530	\$7,183	\$653	10.00%
Repair/Maint Services / Equipment-General	\$144,118	\$144,494	\$167,500	\$167,500	-	0.00%
Repair/Maint Services / Equipment-Garage	\$20,008	\$11,270	\$12,961	\$15,404	\$2,443	18.85%
Other General Government / Printing & Binding	-	-	\$1,500	\$1,500	-	0.00%
Office Supplies / Office Supplies	\$478	-	\$2,000	\$2,000	-	0.00%
Operating Supplies / Gas, Lubricants & Oil	\$277	\$151	\$500	\$500	-	0.00%
Operating Supplies / Small Tools & Equipment	\$108,407	\$18,569	\$25,000	\$25,000	-	0.00%
Operating Supplies / Computer Software	\$774,750	\$739,853	\$997,035	\$1,195,750	\$198,715	19.93%
Other General Government / Books, Publ, Subsc & Mem	\$200	\$300	\$820	\$820	-	0.00%
Machinery & Equipment / Information Technology	-	\$249,066	-	\$200,000	\$200,000	-
Machinery & Equipment / Misc. Equipment	-	-	-	\$10,000	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Total Operating Expenditures	\$1,538,145	\$1,689,502	\$1,854,762	\$2,275,957	\$421,195	22.71%
Total Technical	\$2,509,338	\$2,743,704	\$3,184,576	\$3,624,387	\$439,811	13.81%
Non-Departmental						
Non-Departmental						
Debt Service / Principal	-	-	-	\$29,930	\$29,930	-
Debt Service / Interest	-	-	-	\$7,263	\$7,263	-
Other General Government / Depreciation	\$66,457	-	-	-	-	-
Other General Government / Interest	\$10,238	\$5,480	-	-	-	-
Principal / Debt	-	-	\$37,155	-	-\$37,155	-100.00%
Transfers / Transfer to Capital Pro	-	-	\$200,000	-	-\$200,000	-100.00%
Total Non-Departmental	\$76,695	\$5,480	\$237,155	\$37,193	-\$199,962	-84.32%
Total Non-Departmental	\$76,695	\$5,480	\$237,155	\$37,193	-\$199,962	-84.32%
Total Expenditures	\$2,586,033	\$2,749,184	\$3,421,731	\$3,661,580	\$239,849	7.01%

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Technical						
Salaries & Wages / Regular	\$856,223	\$856,223	\$857,527	\$1,304	0.15%	
Other Salaries / Part Time	\$38,899	\$38,899	\$63,205	\$24,306	62.48%	
Overtime / Standard Overtime	\$9,000	\$9,000	\$13,000	\$4,000	44.44%	
Special Pay / Longevity	\$5,250	\$5,250	\$6,500	\$1,250	23.81%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$5,400	\$5,400	\$9,900	\$4,500	83.33%	
Other General Government / FICA Taxes	\$69,103	\$69,103	\$72,162	\$3,059	4.43%	
Retirement Contributions / Defined Benefit Plan	\$214,056	\$214,056	\$198,322	-\$15,734	-7.35%	
Other General Government / Life & Health Insurance	\$124,240	\$124,240	\$123,611	-\$629	-0.51%	
Workers' Compensation / Workers' Comp Regular	\$7,643	\$7,643	\$4,203	-\$3,440	-45.01%	
Professional Services / Other	\$197,400	\$197,400	\$189,250	-\$8,150	-4.13%	
Commission Meeting Broadcast	-	\$30,500	\$30,500	-	0.00%	
Fire Suppression Maintenance	-	\$900	\$900	-	0.00%	
IT Consulting Services Gartner	-	\$50,000	\$50,000	-	0.00%	
IT Professional Services	-	\$50,000	\$50,000	-	0.00%	
Network monitoring service Albert	-	\$15,000	\$15,850	\$850	5.67%	
Network Risk Assessment & Audit	-	\$30,000	\$25,000	-\$5,000	-16.67%	
Network Security Access Control System	-	\$5,000	\$7,000	\$2,000	40.00%	
Additional Professional Services	-	\$10,000	\$10,000	-	0.00%	
Naviline Programming Services	-	\$6,000	-	-\$6,000	-100.00%	No longer needed with move to new ERP system
Travel & Training / Training/Registration	\$45,636	\$45,636	\$49,750	\$4,114	9.01%	
CentralSquare University User Training	-	\$14,500	\$14,000	-\$500	-3.45%	
FLGISA Conference (2)	-	\$3,000	\$3,000	-	0.00%	
Gartner Symposium Conference - Orlando, FL (1)	-	\$6,500	\$6,500	-	0.00%	

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Knowbe4 Security Awareness Training	-	\$9,636	\$10,250	\$614	6.37%	
CentralSquare ENGAGE Conference (2)	-	\$3,000	\$5,000	\$2,000	66.67%	In FY25 was itemized as SPARK Conference. ENGAGE is the new name.
Additional Training	-	\$5,000	\$5,000	-	0.00%	
Knowbe4 Compliance Plus Subscription (HR Training)	-	-	\$6,000	\$6,000	-	
ESRI Regional Conference (1)	-	\$3,000	-	-\$3,000	-100.00%	Not needed for FY26
Knowbe4 User Conference (1)	-	\$1,000	-	-\$1,000	-100.00%	
Communication/Freight Srv / Telephone	\$397,380	\$397,380	\$410,800	\$13,420	3.38%	
AT&T Business VoIP	-	\$16,800	\$16,800	-	0.00%	
AT&T Business Line	-	\$19,000	\$19,000	-	0.00%	
AT&T Dedicated Internet Access	-	\$19,000	\$19,000	-	0.00%	
AT&T Fiber	-	\$33,000	\$33,000	-	0.00%	
AT&T FirstNet LPR Cameras	-	\$5,400	\$5,400	-	0.00%	
AT&T Internet Annex	-	\$24,000	\$24,000	-	0.00%	
AT&T IP Flex	-	\$24,000	\$24,000	-	0.00%	
AT&T IVR Customer Service + 800 #	-	\$28,200	\$28,200	-	0.00%	
AT&T Long Distance	-	\$21,000	\$21,000	-	0.00%	
AT&T Mobility	-	\$540	\$540	-	0.00%	
AT&T POTS/Special	-	\$20,300	\$20,300	-	0.00%	
Board of County Commissioners PBC	-	\$22,200	\$22,200	-	0.00%	
Comcast	-	\$28,000	\$36,500	\$8,500	30.36%	
International Satellite	-	\$10,500	\$10,500	-	0.00%	
Department of Management Services	-	\$3,000	\$420	-\$2,580	-86.00%	
Verizon Cell Phones	-	\$82,500	\$90,000	\$7,500	9.09%	
Verizon Cellular Connectivity	-	\$24,000	\$24,000	-	0.00%	
Verizon / Metershop	-	\$4,860	\$3,780	-\$1,080	-22.22%	
Verizon / Recreation	-	\$540	\$540	-	0.00%	
Verizon Public Works	-	\$540	\$540	-	0.00%	
Samsung Tablets	-	\$540	\$540	-	0.00%	
Additional Communication Cost	-	\$10,000	\$10,000	-	0.00%	
Verizon / Meter Shop iPads	-	-	\$1,080	\$1,080	-	

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Communication/Freight Srv / Postage & Freight	\$500	\$500	\$500	-	0.00%	
Insurance / Property/Liability	\$6,530	\$6,530	\$7,183	\$653	10.00%	
Repair/Maint Services / Equipment-General	\$167,500	\$167,500	\$167,500	-	0.00%	
Cisco Meraki Switches Hardware Support	-	\$7,500	\$7,500	-	0.00%	
Cisco Network Equipment Support	-	\$18,000	\$18,000	-	0.00%	Switches, routers & access points
Cisco Switches Smartnet Hardware Support - Nexus	-	\$41,000	\$41,000	-	0.00%	
Cisco Wireless Controllers	-	\$2,500	\$2,500	-	0.00%	
Dell PowerEdge Servers Hardware Support	-	\$9,000	\$9,000	-	0.00%	
Liebert UPS Maintenance	-	\$2,000	\$2,000	-	0.00%	
Pure Storage SAN Hardware Support	-	\$22,500	\$22,500	-	0.00%	
Palo Alto Firewall Hardware Support	-	\$33,000	\$33,000	-	0.00%	
Rubrik Hardware Support	-	\$12,000	\$12,000	-	0.00%	
Security Access Control Hardware	-	\$10,000	\$10,000	-	0.00%	
Additional Hardware Repair/Maintenance	-	\$10,000	\$10,000	-	0.00%	
Repair/Maint Services / Equipment-Garage	\$12,961	\$12,961	\$15,404	\$2,443	18.85%	
Other General Government / Printing & Binding	\$1,500	\$1,500	\$1,500	-	0.00%	Printing and binding services
Office Supplies / Office Supplies	\$2,000	\$2,000	\$2,000	-	0.00%	
Operating Supplies / Gas, Lubricants & Oil	\$500	\$500	\$500	-	0.00%	
Operating Supplies / Small Tools & Equipment	\$25,000	\$25,000	\$25,000	-	0.00%	
Operating Supplies / Computer Software	\$997,035	\$997,036	\$1,195,750	\$198,714	19.93%	
Adobe Pro	-	\$7,700	\$7,700	-	0.00%	
Adobe Creative Cloud Software Subscription	-	\$2,700	\$2,940	\$240	8.89%	
Airtable	-	\$960	\$960	-	0.00%	Online table data system for displaying and working with website data,

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						online form submissions
AutoCad LT	-	\$1,000	\$1,000	-	0.00%	
Autodesk Cad						
Electrical & Mechanical Support	-	\$9,100	\$9,100	-	0.00%	
Backflow Prevention Management Software	-	\$550	\$574	\$24	4.36%	
Barracuda Cloud Archiving Services	-	\$13,700	\$13,745	\$45	0.33%	
Bids & Tenders License Subscription	-	\$9,100	\$13,000	\$3,900	42.86%	GHD Services
Bluebeam Revu Software	-	\$3,000	\$3,500	\$500	16.67%	
Box - Secure File Sharing for Website Development	-	\$8,400	\$8,400	-	0.00%	
Boss Solutions IT Service Management Software	-	\$9,900	\$9,900	-	0.00%	
Asset Performance Advisor	-	\$6,900	\$6,900	-	0.00%	
Carbon Black- Security	-	\$13,500	\$14,700	\$1,200	8.89%	
Caseware IDEA Software Data Analytics	-	\$1,200	\$1,200	-	0.00%	
Cisco Collaboration Flex Plan License Subscription	-	\$13,950	\$13,950	-	0.00%	
Cisco DNA Software Support	-	\$16,000	\$16,000	-	0.00%	
Cisco ISE	-	\$10,200	\$10,200	-	0.00%	
Cisco Meraki Enterprise Cloud Contoller Subscription. Library WIFI.	-	\$300	\$300	-	0.00%	
Cisco Meraki Enterprise Cloud Controller Subscription WIFI	-	\$5,000	\$5,000	-	0.00%	
Cisco Network Switches Software Maintenance	-	\$14,500	\$14,500	-	0.00%	
Cloudflare DNS Hosting	-	\$2,520	\$2,520	-	0.00%	
CodeRed Emergency Notification System Subscription	-	\$8,000	\$8,800	\$800	10.00%	
Datasolution for Utility CS Online Service	-	\$5,000	-	-\$5,000	-100.00%	Online service to manage workflow and data for online forms

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Debtbook Debt & Lease Management Software	-	\$10,725	\$11,100	\$375	3.50%	
Digital Certificates	-	\$5,000	\$5,000	-	0.00%	
Digital Ocean Servers	-	\$5,000	\$5,500	\$500	10.00%	Web servers, application hosting, managed database for City website
DocuSign	-	\$13,400	\$14,500	\$1,100	8.21%	
Drops & Watts Energy & Water Conservation Analysis Software	-	\$12,100	-	-\$12,100	-100.00%	Electric dept is expending directly out of their budget
Duo Beyond MFA Security	-	\$38,400	\$39,000	\$600	1.56%	
ESRI ELA	-	\$38,500	\$42,200	\$3,700	9.61%	
Filebound Software	-	\$28,885	\$28,000	-\$885	-3.06%	
FileCloud - Cloud File Sharing	-	\$1,600	\$1,750	\$150	9.38%	Web servers, application hosting, managed database for City website
Fleet Fuel System DX Fleet Software Maintenance & Support	-	\$900	\$900	-	0.00%	
Getform	-	\$990	\$990	-	0.00%	
Gravity Forms & Addons	-	\$1,466	\$1,466	-	0.00%	Online form platform for website
ICS FormsPrint	-	\$1,350	\$1,450	\$100	7.41%	
Laravel Forge - Server Management	-	\$468	\$468	-	0.00%	Server configuration and management tool. Server deployment, security, monitoring.
Library Koha System	-	\$4,288	\$4,750	\$462	10.77%	
MailChimp	-	\$2,880	\$2,880	-	0.00%	Public Relations / Marketing communications tools for sending City email
ManageEngine ADSelfService Plus	-	\$1,600	\$1,600	-	0.00%	
Megatronics Gas/Fuel System	-	\$3,200	\$3,200	-	0.00%	

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Microsoft Azure Cloud Backup includes IBM	-	\$45,000	\$45,000	-	0.00%	
Microsoft Enterprise Agreement	-	\$100,000	\$100,000	-	0.00%	
Milsoft GIS WindMilMap Software Support	-	\$19,075	\$19,075	-	0.00%	
Municipal Annual Code on Internet	-	\$1,100	\$1,100	-	0.00%	
Municode Meetings	-	\$7,550	\$7,500	-\$50	-0.66%	
NextRequest Standard	-	-	\$7,000	\$7,000	-	Public records request software
Naviline Software	-	\$205,747	\$378,871	\$173,124	84.14%	
Palo Alto Cortex XDR EndPoint Protection for Agents	-	\$13,300	\$14,108	\$808	6.08%	Includes Logging Service
Palo Alto NGFW Software Support	-	\$79,000	\$79,000	-	0.00%	
Palo Alto NGFW Global Protect for iPad	-	\$800	\$800	-	0.00%	
PDQ Software Deployment & Patch Management	-	\$6,600	\$6,600	-	0.00%	
PoleForeman & SagLine Software Maintenance & Support	-	\$400	\$400	-	0.00%	
Pontem Cemetery Software	-	\$1,115	\$1,115	-	0.00%	
Postmark App - Transactional email service for sending messages from online forms to customer/end user	-	\$2,160	\$240	-\$1,920	-88.89%	
ProofPoint Email Security Gateway	-	\$28,000	\$31,000	\$3,000	10.71%	
Qualys Vulnerability & Patch Management Software	-	\$25,000	\$25,000	-	0.00%	
RecTrac & WebTrac Software	-	\$5,400	\$5,700	\$300	5.56%	
Rubrik Backup Solution Software Support	-	\$42,000	\$50,200	\$8,200	19.52%	
Secureden Password Manangement	-	\$170	\$200	\$30	17.65%	
Security Access Control System Software Maintenance	-	\$10,000	\$10,000	-	0.00%	
Sentry.io - Error monitoring, analytics	-	\$312	\$312	-	0.00%	

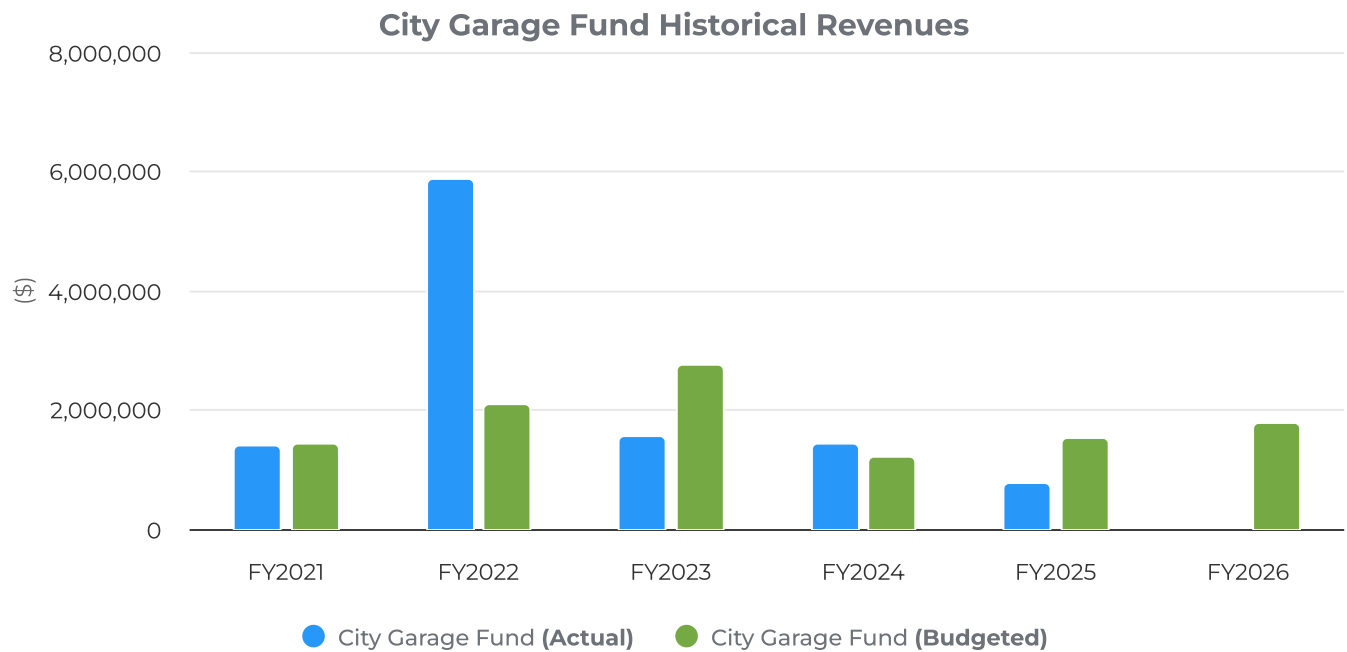
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
session replay, performance monitoring						
Singlewire Informacast	-	\$4,000	-	-\$4,000	-100.00%	No longer in use. Expired 12/11/24
Phone Alert System						
Spectrum Systems	-	\$7,600	-	-\$7,600	-100.00%	No longer in use. Expires 6/30/25
NOX CEMS						
Splunk	-	\$13,500	\$14,150	\$650	4.81%	
Statamic & Statamic						
Addons - Content	-	\$1,750	\$1,750	-	0.00%	
Management System						
for City websites						
Shutterstock - Digital	-	\$312	\$1,649	\$1,337	428.53%	
image, vector, video						
assets						
Toro Irrigation Comuter	-	\$1,995	\$1,995	-	0.00%	
System						
Zoom Standard	-	\$2,000	\$1,550	-\$450	-22.50%	Video Conferencing
Vmware Virtualization	-	\$10,510	\$24,405	\$13,895	132.21%	
Software						
Zappier - No code	-	\$1,068	\$1,068	-	0.00%	
connection websites to						
other applications						
Zappier - API used for	-	\$480	\$480	-	0.00%	
Boss Helpdesk and Dell						
Zoom Webinar	-	\$2,160	\$2,500	\$340	15.74%	
Additional Software	-	\$25,000	\$25,000	-	0.00%	
Maintenance Cost						
AI Chatbot for Website	-	-	\$4,800	\$4,800	-	
Apple Developer	-	-	\$99	\$99	-	
Account						
Bitly	-	-	\$350	\$350	-	Link shortening and QR generator
Buffer - Social Network	-	-	\$600	\$600	-	
Tool						
Laravel Nightwatch	-	-	\$400	\$400	-	
Laravel Herd	-	-	\$100	\$100	-	
Laravel Nova	-	-	\$300	\$300	-	
Plausible Analytics	-	-	\$290	\$290	-	
Server Pilot	-	-	\$200	\$200	-	
Transactional SMS	-	-	\$1,200	\$1,200	-	
Other General						
Government / Books,	\$820	\$820	\$820	-	0.00%	
Publ, Subsc & Mem						
Amazon Prime	-	\$120	\$120	-	0.00%	
FLGISA	-	\$200	\$200	-	0.00%	
SPARK	-	\$200	\$200	-	0.00%	
Miscellaneous	-	\$300	\$300	-	0.00%	

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Machinery & Equipment / Information Technology	-	-	\$200,000	\$200,000	-	
Computer Workstation Upgrades	-	-	\$50,000	\$50,000	-	
Computer Server Upgrades	-	-	\$50,000	\$50,000	-	
Network Security	-	-	\$50,000	\$50,000	-	Firewalls
Network Infrastructure Replacement	-	-	\$50,000	\$50,000	-	Network Switches, switch enclosures, UPS
Machinery & Equipment / Misc. Equipment	-	-	\$10,000	\$10,000	-	Printers, monitors, scanners, additional IT equip
Total Technical	\$3,184,576	\$3,184,577	\$3,624,387	\$439,810	13.81%	
Non-Departmental						
Debt Service / Principal	-	\$28,845	\$29,930	\$1,085	3.76%	
2020AB Non Adv.	-	\$28,845	\$29,930	\$1,085	3.76%	
Debt Service / Interest	-	\$8,311	\$7,263	-\$1,048	-12.61%	
2020AB Non Adv.	-	\$8,311	\$7,263	-\$1,048	-12.61%	
Principal / Debt	\$37,155	\$37,155	-	-\$37,155	-100.00%	
2020AB Non Adv.	-	\$37,155	-	-\$37,155	-100.00%	
Transfers / Transfer to Capital Pro	\$200,000	\$200,000	-	-\$200,000	-100.00%	
Total Non-Departmental	\$237,155	\$274,311	\$37,193	-\$237,118	-86.44%	
Total Expenditures	\$3,421,731	\$3,458,888	\$3,661,580	\$202,692	5.86%	

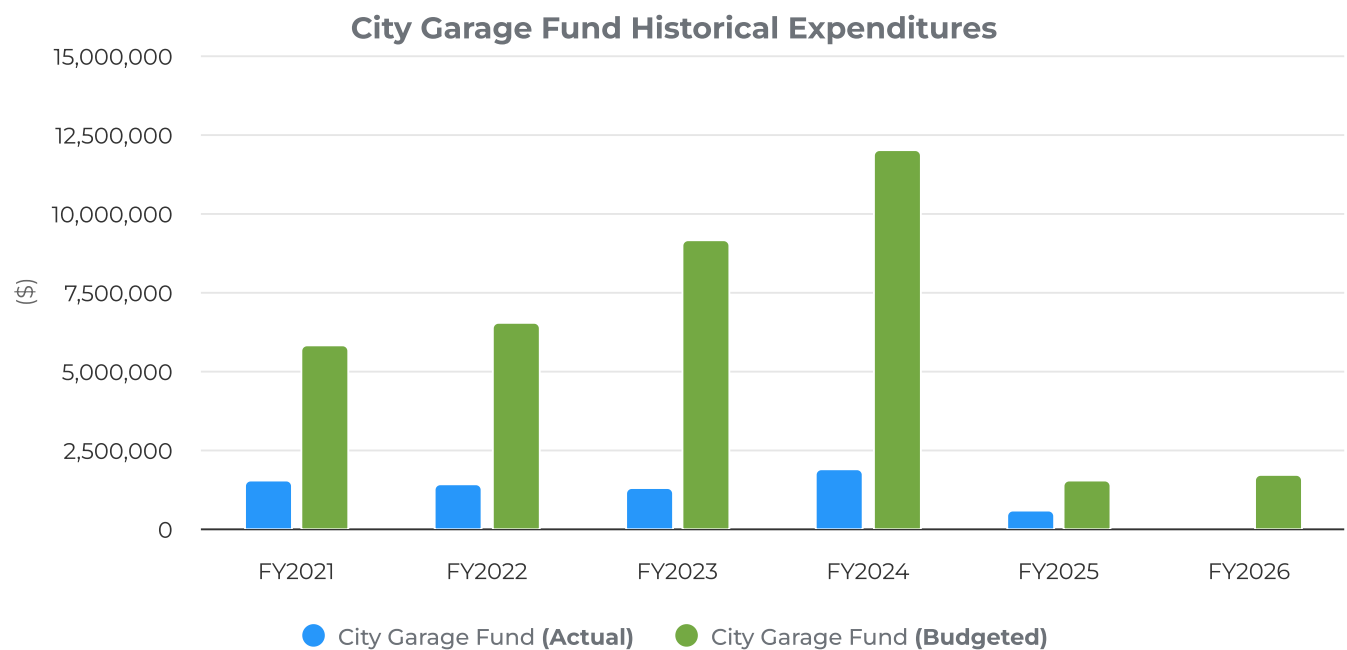
This page was intentionally left blank

City Garage Fund

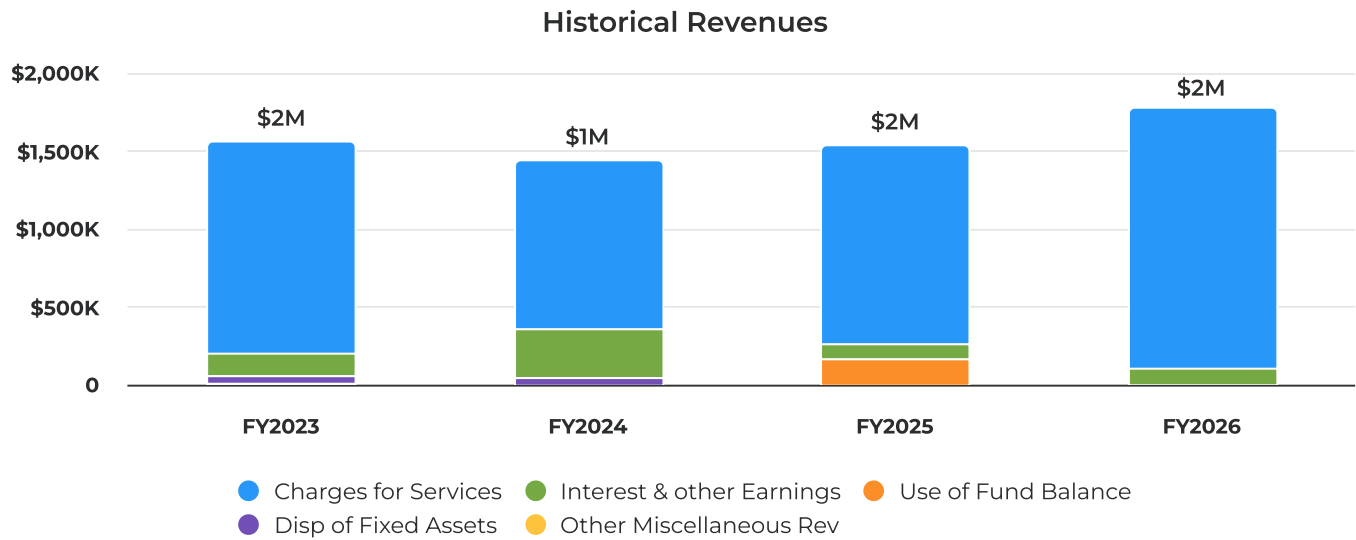
Historical Budget to Actual Revenues



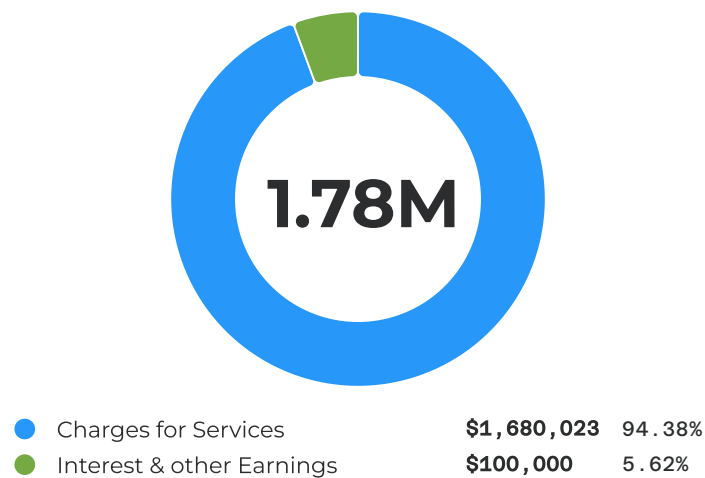
Historical Budget to Actual Expenditures



Revenues



FY26 Revenues by Sub Activity

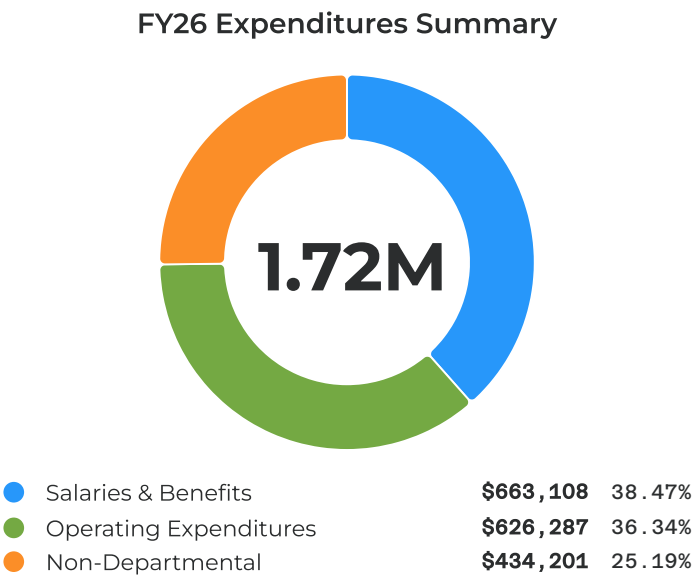
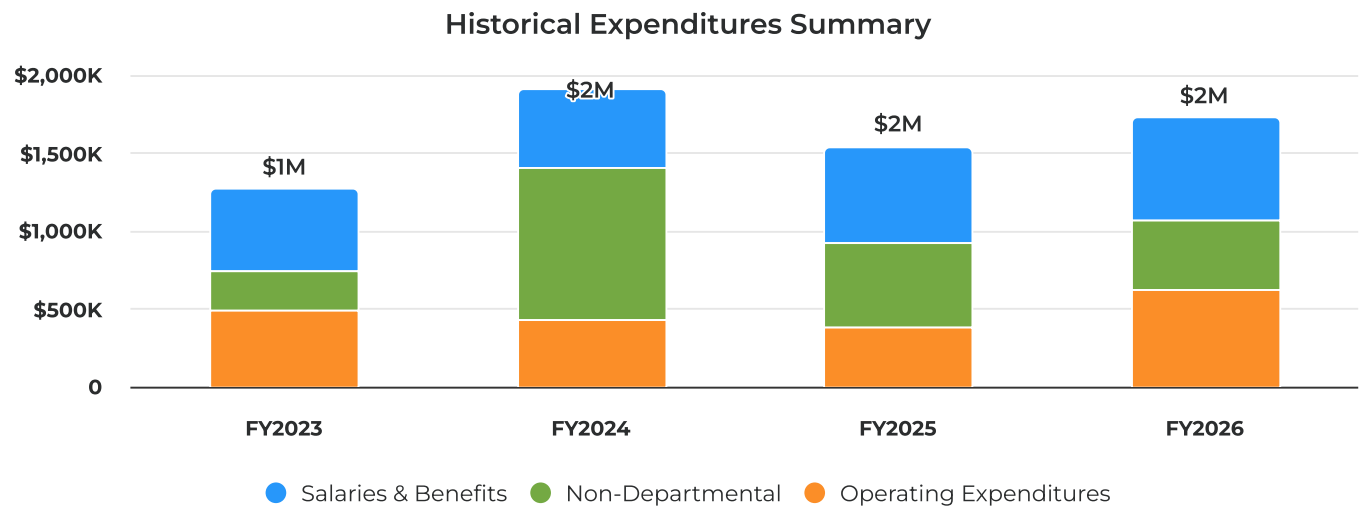


Revenues by Sub Activity

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Charges for Services						
Charges / Charges for Services	\$78,766	\$85,874	-	-	-	-
Internal Service Fund Fee / General Fund	\$483,807	\$386,629	\$449,299	\$565,758	\$116,459	25.92%
Internal Service Fund Fee / Beach Fund	\$38,708	\$22,540	\$32,401	\$38,511	\$6,110	18.86%
Internal Service Fund Fee / Electric Fund	\$125,775	\$159,275	\$183,166	\$259,284	\$76,118	41.56%
Internal Service Fund Fee / Water Fund	\$118,000	\$116,495	\$133,969	\$198,168	\$64,199	47.92%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Internal Service Fund Fee / Local Sewer Fund	\$122,200	\$77,050	\$88,608	\$110,150	\$21,542	24.31%
Internal Service Fund Fee / Regional Sewer Fund	\$6,900	\$7,935	\$9,125	\$10,745	\$1,620	17.75%
Internal Service Fund Fee / Stormwater Fund	\$6,900	\$7,935	\$9,125	\$23,248	\$14,123	154.77%
Internal Service Fund Fee / Sanitation Fund	\$89,683	\$33,809	\$38,882	\$107,947	\$69,065	177.63%
Internal Service Fund Fee / Building Services Fund	\$37,975	\$39,445	\$45,362	\$53,915	\$8,553	18.85%
Internal Service Fund Fee / IT Fund	\$20,008	\$11,270	\$12,961	\$15,405	\$2,444	18.86%
Internal Service Fund Fee / Garage Fund	\$60,633	\$57,615	\$75,383	\$96,892	\$21,509	28.53%
Garage / Labor	\$179,997	\$80,933	\$200,000	\$200,000	-	0.00%
Total Charges for Services	\$1,369,352	\$1,086,805	\$1,278,281	\$1,680,023	\$401,742	31.43%
Interest & other Earnings						
Interest / Investments	\$137,710	\$277,047	\$100,000	\$100,000	-	0.00%
Interest & other Earnings / Unrealized Gain/(Loss)	-\$957	\$31,524	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	-	\$8,857	-	-	-	-
Total Interest & other Earnings	\$136,753	\$317,428	\$100,000	\$100,000	-	0.00%
Disp of Fixed Assets						
Sales/ Auctions / Disp of Fixed Assets	\$46,482	\$37,925	-	-	-	-
Total Disp of Fixed Assets	\$46,482	\$37,925	-	-	-	-
Other Miscellaneous Rev						
Miscellaneous Revenue / Supply Reimbursement	\$11,086	-	-	-	-	-
Total Other Miscellaneous Rev	\$11,086	-	-	-	-	-
Use of Fund Balance						
Other Sources / Use of Fund Balance	-	-	\$159,254	-	-\$159,254	-100.00%
Total Use of Fund Balance	-	-	\$159,254	-	-\$159,254	-100.00%
Total Revenues	\$1,563,673	\$1,442,158	\$1,537,535	\$1,780,023	\$242,488	15.77%

Expenditures Summary

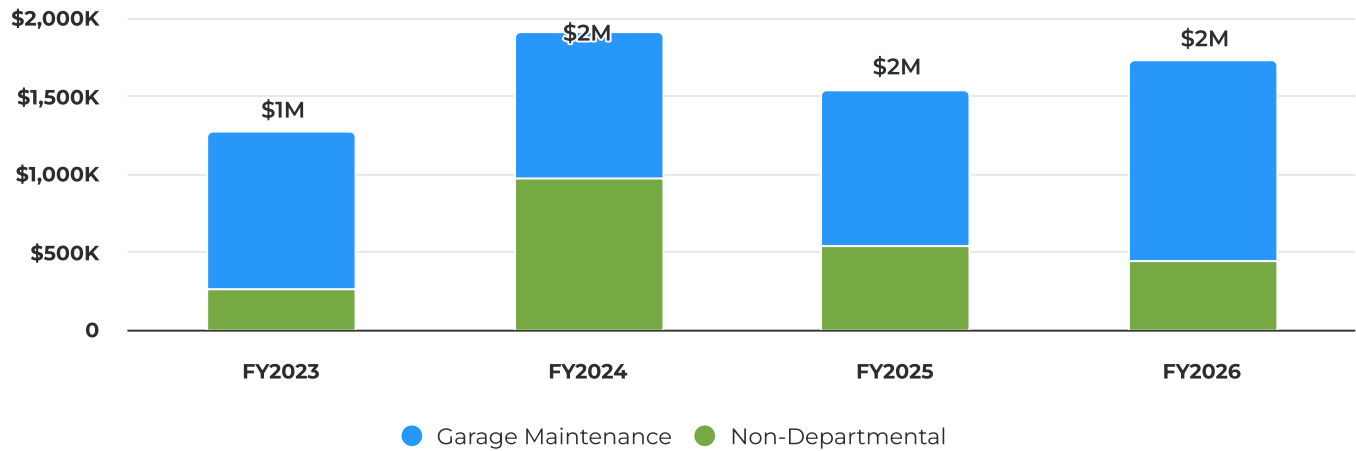


Expenditures Summary

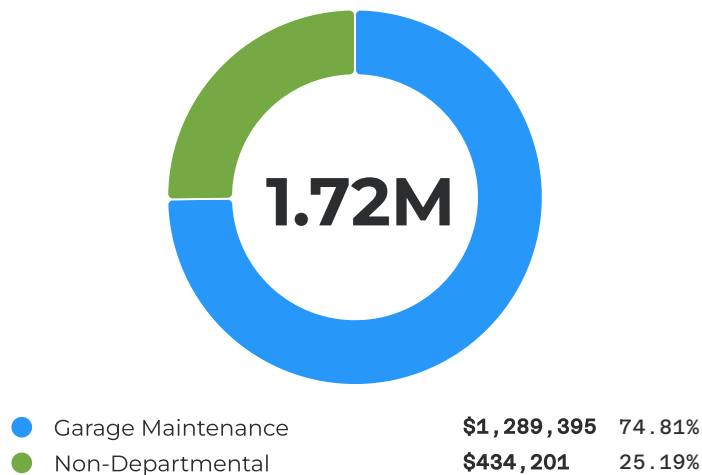
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$522,562	\$497,843	\$618,272	\$663,108	\$44,836	7.25%
Operating Expenditures	\$487,950	\$431,043	\$384,816	\$626,287	\$241,471	62.75%
Non-Departmental	\$257,048	\$975,441	\$534,448	\$434,201	-\$100,247	-18.76%
Total Expenditures	\$1,267,560	\$1,904,327	\$1,537,536	\$1,723,596	\$186,060	12.10%

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Garage Maintenance						
Salaries & Benefits						
Salaries & Wages / Regular	\$332,447	\$308,458	\$367,331	\$385,630	\$18,299	4.98%
Salaries & Wages / Unused Vacation Pay	\$2,528	-	-	-	-	-
Overtime / Standard Overtime	\$7,751	\$33,849	\$2,700	\$21,500	\$18,800	696.30%
Special Pay / Longevity	\$1,725	\$1,350	\$1,500	\$2,900	\$1,400	93.33%
Special Pay / Other Pays	\$537	\$248	-	-	-	-
Other / FICA Taxes	\$25,751	\$25,884	\$28,422	\$31,304	\$2,882	10.14%
Retirement Contributions / Defined	\$77,304	\$70,172	\$91,833	\$88,814	-\$3,019	-3.29%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Benefit Plan						
Other / Life & Health Insurance	\$65,806	\$50,614	\$113,639	\$119,471	\$5,832	5.13%
Workers' Compensation / Workers' Comp Regular	\$8,713	\$7,268	\$12,847	\$13,489	\$642	5.00%
Total Salaries & Benefits	\$522,562	\$497,843	\$618,272	\$663,108	\$44,836	7.25%
Operating Expenditures						
Professional Services / Internal IT Support	\$33,460	\$34,557	\$41,730	\$29,743	-\$11,987	-28.73%
Professional Services / Other	-	-	\$11,000	\$11,000	-	0.00%
Other Contractual Service / Other Contractual Servi	\$9,546	\$10,556	-	\$157,347	-	-
Travel & Training / Training/Registration	\$1,701	\$695	\$1,500	\$1,500	-	0.00%
Utility Services / Water	\$3,367	\$2,813	\$3,500	\$3,780	\$280	8.00%
Utility Services / Sewer	\$3,846	\$3,533	\$4,100	\$4,428	\$328	8.00%
Utility Services / Electricity	\$14,206	\$12,312	\$15,000	\$16,200	\$1,200	8.00%
Utility Services / Refuse/Waste Disposal	\$3,803	\$3,909	\$4,500	\$5,846	\$1,346	29.91%
Insurance / Property/Liability	\$45,763	\$61,780	\$83,403	\$91,743	\$8,340	10.00%
Repair/Maint Services / Buildings	\$5,858	\$3,706	-	-	-	-
Repair/Maint Services / Equipment-General	\$8,447	\$15,411	\$19,000	\$19,000	-	0.00%
Repair/Maint Services / Equipment-Garage	\$193,643	\$154,734	\$75,383	\$160,000	\$84,617	112.25%
Repair/Maint Services / Heavy Equipment	\$6,377	\$2,903	\$5,000	\$5,000	-	0.00%
Repair/Maint Services / Heavy Equip-ext repairs	-	\$2,600	-	-	-	-
Office Supplies / Office Supplies	\$620	\$418	\$1,500	\$1,500	-	0.00%
Operating Supplies / Gas, Lubricants & Oil	\$6,385	\$6,142	\$7,000	\$7,000	-	0.00%
Operating Supplies / Inventory/Over-Short	-	\$100	\$200	\$200	-	0.00%
Operating Supplies / Inventory/Fuel-Over-Short	\$15,763	-	-	-	-	-
Operating Supplies / Inventory Clearing Acct	\$101,897	\$94,770	\$90,000	\$90,000	-	0.00%
Operating Supplies / Small Tools & Equipment	\$17,171	\$16,889	\$17,000	\$17,000	-	0.00%
Operating Supplies / Uniforms	\$4,020	\$3,735	\$5,000	\$5,000	-	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Operating Supplies / Other	\$12,077	-\$520	-	-	-	-
Total Operating Expenditures	\$487,950	\$431,043	\$384,816	\$626,287	\$241,471	62.75%
Total Garage Maintenance	\$1,010,512	\$928,886	\$1,003,088	\$1,289,395	\$286,307	28.54%
Non-Departmental						
Non-Departmental						
Debt Service / Principal	-	-	-	\$128,273	\$128,273	-
Debt Service / Interest	-	-	-	\$31,128	\$31,128	-
Admin Charges / Bank Charges and Fees	\$119	\$1,181	-	\$1,300	-	-
Principal / Debt	-	-	\$159,235	-	-\$159,235	-100.00%
Other General Government / Interest	\$43,876	\$23,486	-	-	-	-
Other / Depreciation	\$213,052	-	-	-	-	-
Other / Buildings/Improvements	\$177,107	\$124,976	-	-	-	-
Other / Improve Other than Build	\$84,482	\$215,109	-	-	-	-
Machinery & Equipment / Vehicles	-	\$528,518	-	\$267,000	\$267,000	-
Transfers / To General Fund	-	-	-	\$6,500	\$6,500	-
Transfers / Transfer to Capital Pro	-	-	\$267,000	-	-\$267,000	-100.00%
Miscellaneous Expenses / Other	-	\$82,171	\$108,213	-	-\$108,213	-100.00%
Improve Other Than Build / Fixed Assets Contra Acct	-\$261,588	-	-	-	-	-
Total Non-Departmental	\$257,048	\$975,441	\$534,448	\$434,201	-\$100,247	-18.76%
Total Non-Departmental	\$257,048	\$975,441	\$534,448	\$434,201	-\$100,247	-18.76%
Total Expenditures	\$1,267,560	\$1,904,327	\$1,537,536	\$1,723,596	\$186,060	12.10%

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Garage Maintenance						
Salaries & Wages / Regular	\$367,331	\$367,331	\$385,630	\$18,299	4.98%	
Overtime / Standard Overtime	\$2,700	\$2,700	\$21,500	\$18,800	696.30%	INCREASE OT DUE TO STAFF COVERAGE & SPECIAL EVENTS COVERAGE
Special Pay / Longevity	\$1,500	\$1,500	\$2,900	\$1,400	93.33%	Increase serves as a placeholder for the tentative longevity bonus
Other / FICA Taxes	\$28,422	\$28,422	\$31,304	\$2,882	10.14%	
Retirement Contributions / Defined Benefit Plan	\$91,833	\$91,833	\$88,814	-\$3,019	-3.29%	
Other / Life & Health Insurance	\$113,639	\$113,639	\$119,471	\$5,832	5.13%	
Workers' Compensation / Workers' Comp Regular	\$12,847	\$12,847	\$13,489	\$642	5.00%	
Professional Services / Internal IT Support	\$41,730	\$41,730	\$29,743	-\$11,987	-28.73%	
Professional Services / Other	\$11,000	\$11,000	\$11,000	-	0.00%	
TOWING SERVICES	-	\$11,000	\$11,000	-	0.00%	TOWING SERVICE FOR CITY VEHICLES
Other Contractual Service / Other Contractual Servi	-	-	\$157,347	\$157,347	-	
Asset Tracking	-	-	\$157,347	\$157,347	-	Asset tracking equipment and services for City vehicles and heavy equipment
Travel & Training / Training/Registration	\$1,500	\$1,500	\$1,500	-	0.00%	
ASE CERTIFICATIONS	-	\$1,500	\$1,500	-	0.00%	MECHANIC ASE CERTIFICATIONS
Utility Services / Water	\$3,500	\$3,500	\$3,780	\$280	8.00%	
Utility Services / Sewer	\$4,100	\$4,100	\$4,428	\$328	8.00%	
Utility Services / Electricity	\$15,000	\$15,000	\$16,200	\$1,200	8.00%	
Utility Services / Refuse/Waste Disposal	\$4,500	\$4,500	\$5,846	\$1,346	29.91%	
Insurance / Property/Liability	\$83,403	\$83,403	\$91,743	\$8,340	10.00%	
Repair/Maint Services / Equipment-General	\$19,000	\$19,000	\$19,000	-	0.00%	
GARAGE VEHICLE REPAIRS	-	\$8,000	\$8,000	-	0.00%	GARAGE VEHICLE REPAIRS
LUBRICANTS/OILS	-	\$6,000	\$6,000	-	0.00%	LUBRICANTS/OILS
PPE/SAFETY EQUIPMENT	-	\$5,000	\$5,000	-	0.00%	MECHANIC PPE/SAFETY EQUIPMENT
Repair/Maint Services / Equipment-Garage	\$75,383	\$75,383	\$160,000	\$84,617	112.25%	ACCOUNT MANAGED BY FINANCE - INCLUDES FLEET VEHICLE CHARGES AND CITY WIDE VEHUCLE REPAIRS. WAS UNDERFUNDED LAST

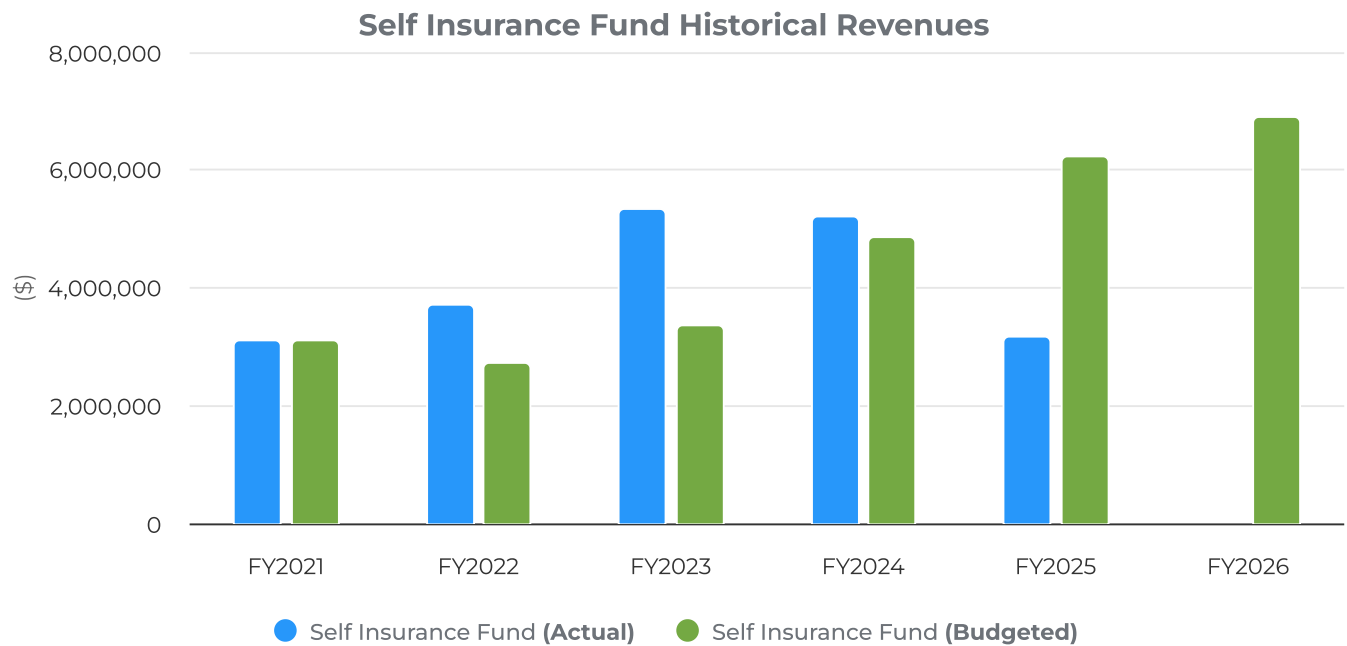
City Garage Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Repair/Maint Services / Heavy Equipment	\$5,000	\$5,000	\$5,000	-	0.00%	YEAR BY MISTAKE. CURRENT FUNDING IS SAME AS PREVIOUS FY GARAGE OVER 1 TON EQUIPMENT REPAIRS
Office Supplies / Office Supplies	\$1,500	\$1,500	\$1,500	-	0.00%	OFFICE SUPPLIES. PRINTER TONERS, PAPER, PENS, FOLDERS, ETC - DEPT USES DESKTOP PRINTERS
Operating Supplies / Gas, Lubricants & Oil	\$7,000	\$7,000	\$7,000	-	0.00%	GARAGE VEHICLE FUEL & OIL
Operating Supplies / Inventory/Over-Short	\$200	\$200	\$200	-	0.00%	
Operating Supplies / Inventory Clearing Acct	\$90,000	\$90,000	\$90,000	-	0.00%	INVENTORY CLEARING ACCOUNT TO FUND PARTS
Operating Supplies / Small Tools & Equipment	\$17,000	\$17,000	\$17,000	-	0.00%	
SMALL TOOLS	-	\$3,000	\$3,000	-	0.00%	SMALL TOOLS, AIR TOOLS
SPECIALTY TOOLS	-	\$5,000	\$5,000	-	0.00%	SPECIALTY FLEET TOOLS
DIAGNOSTIC SOFTWARE/EQUIPMENT	-	\$9,000	\$9,000	-	0.00%	DIAGNOSTIC SOFTWARE/EQUIPMENT
Operating Supplies / Uniforms	\$5,000	\$5,000	\$5,000	-	0.00%	FLEET UNIFORMS & SAFETY SHOES
Total Garage Maintenance	\$1,003,088	\$1,003,088	\$1,289,395	\$286,307	28.54%	
Non-Departmental						
Debt Service / Principal	-	\$123,619	\$128,273	\$4,654	3.76%	
2020AB Non Adv.	-	\$123,619	\$128,273	\$4,654	3.76%	
Debt Service / Interest	-	\$35,617	\$31,128	-\$4,489	-12.60%	
2020AB Non Adv.	-	\$35,617	\$31,128	-\$4,489	-12.60%	
Admin Charges / Bank Charges and Fees	-	-	\$1,300	\$1,300	-	
Principal / Debt	\$159,235	\$159,235	-	-\$159,235	-100.00%	
2020AB Non Adv.	-	\$159,235	-	-\$159,235	-100.00%	
Machinery & Equipment / Vehicles	-	-	\$267,000	\$267,000	-	
Transfers / To General Fund	-	-	\$6,500	\$6,500	-	
Transfers / Transfer to Capital Pro	\$267,000	\$267,000	-	-\$267,000	-100.00%	
Miscellaneous Expenses / Other	\$108,213	\$108,213	-	-\$108,213	-100.00%	
Total Non-Departmental	\$534,448	\$693,684	\$434,201	-\$259,483	-37.41%	
Total Expenditures	\$1,537,536	\$1,696,772	\$1,723,596	\$26,824	1.58%	

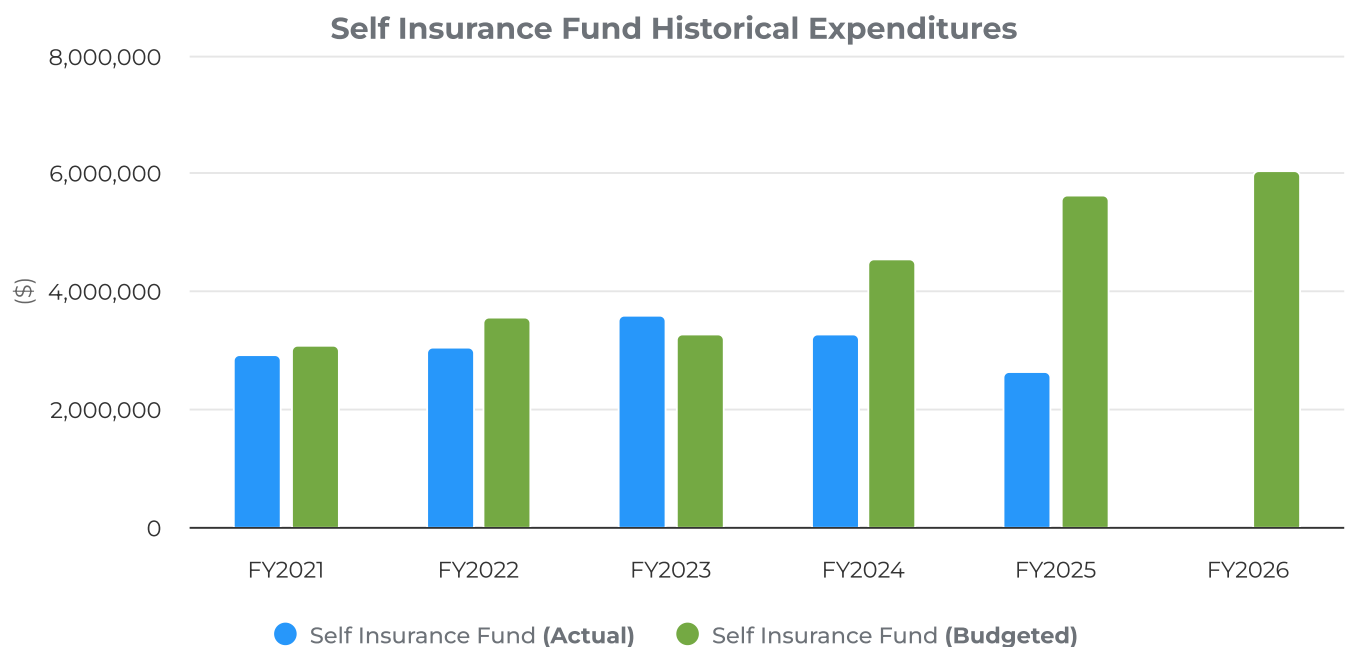
This page was intentionally left blank

Self Insurance Fund

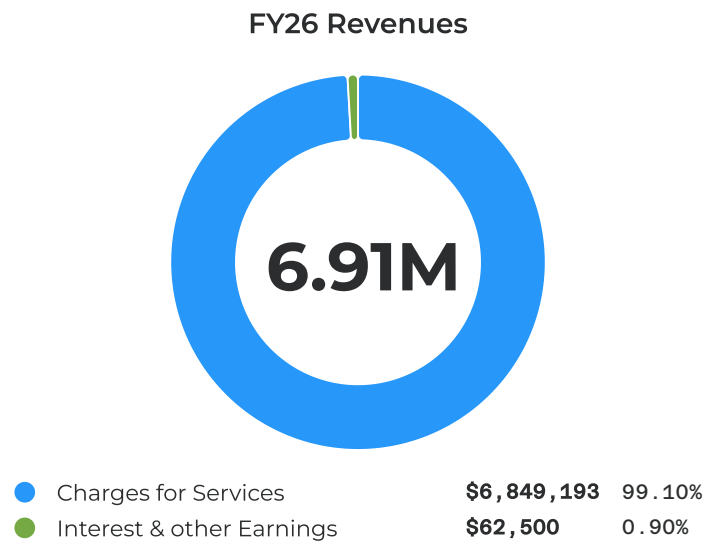
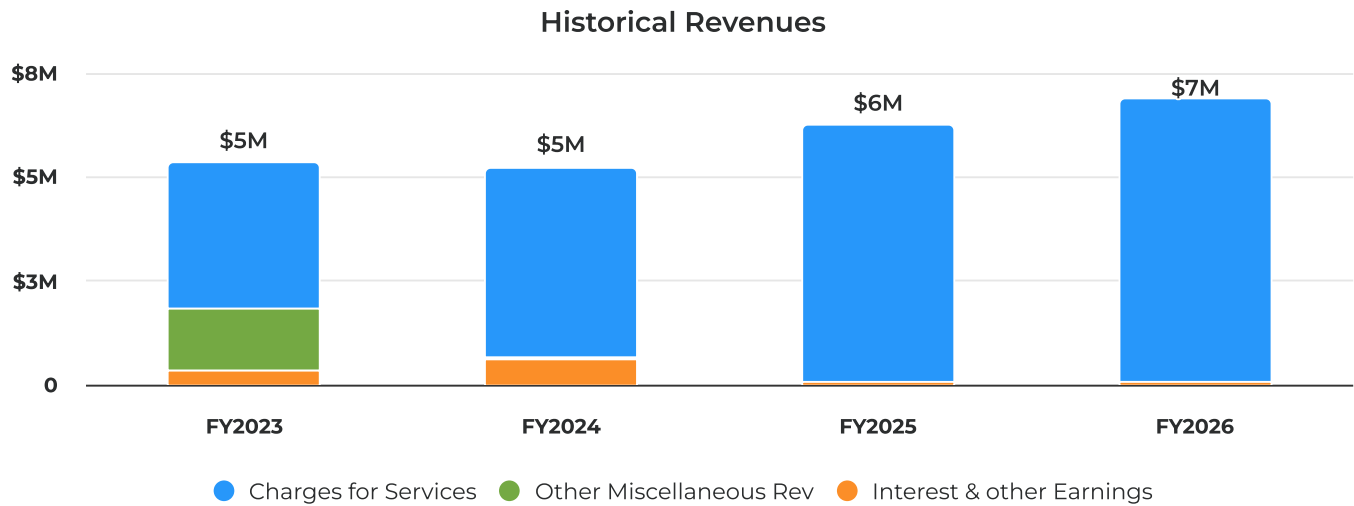
Historical Budget to Actual Revenues



Historical Budget to Actual Expenditures



Revenues



Revenues

Category	FY 2024 Actual	FY 2024 Amended	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Charges for Services						
Internal Service Fund Fee / General Fund	\$940,558	\$940,557	\$1,269,753	\$1,396,733	\$126,980	10.00%
Internal Service Fund Fee / Beach Fund	\$171,370	\$171,370	\$231,350	\$254,484	\$23,134	10.00%
Internal Service Fund Fee / Electric Fund	\$1,462,360	\$1,462,359	\$1,974,186	\$2,171,606	\$197,420	10.00%
Internal Service Fund Fee / Water Fund	\$834,769	\$834,769	\$1,126,938	\$1,239,632	\$112,694	10.00%
Internal Service Fund Fee / Local Sewer Fund	\$109,118	\$109,118	\$147,309	\$162,040	\$14,731	10.00%
Internal Service Fund Fee / Regional Sewer Fund	\$57,309	\$57,309	\$77,367	\$104,445	\$27,078	35.00%

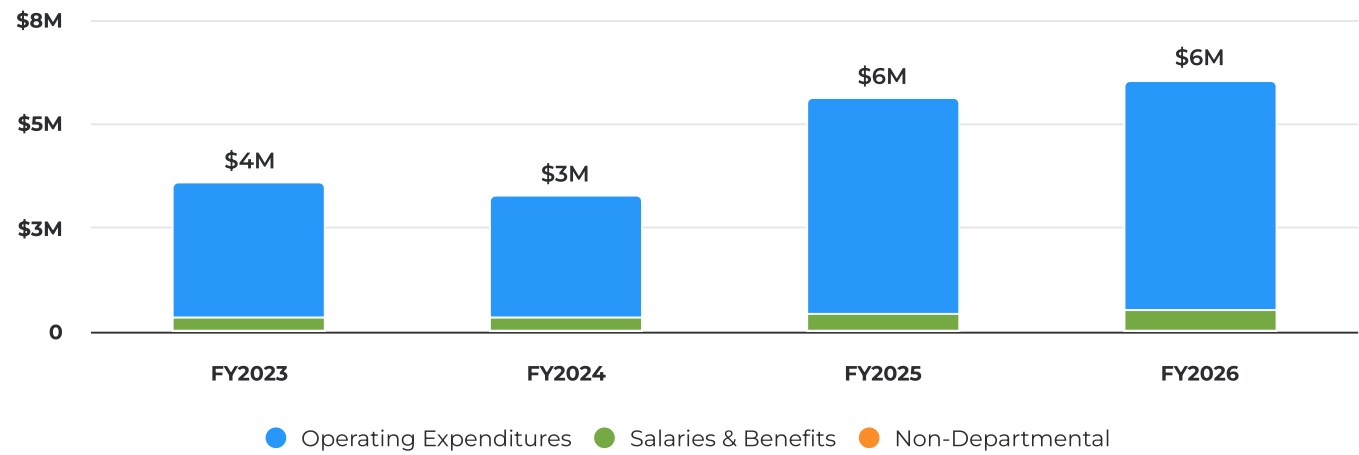
Self Insurance Fund

Category	FY 2024 Actual	FY 2024 Amended	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Internal Service Fund Fee / Golf Fund	\$103,862	\$103,862	\$140,214	\$154,235	\$14,021	10.00%
Internal Service Fund Fee / Stormwater Fund	\$61,000	\$61,000	\$82,350	\$90,585	\$8,235	10.00%
Internal Service Fund Fee / Sanitation Fund	\$236,129	\$236,129	\$318,774	\$350,652	\$31,878	10.00%
Internal Service Fund Fee / Building Services Fund	\$2,693	\$2,693	\$3,636	\$4,000	\$364	10.01%
Internal Service Fund Fee / IT Fund	\$4,837	\$4,837	\$6,530	\$7,183	\$653	10.00%
Internal Service Fund Fee / Garage Fund	\$61,780	\$61,780	\$83,403	\$91,743	\$8,340	10.00%
Internal Service Fund Fee / Participant Med Contrib	\$9,389	\$9,389	\$12,675	\$13,943	\$1,268	10.00%
Internal Service Fee / I/S Fund - WC	\$107,579	\$227,726	\$184,858	\$206,490	\$21,632	11.70%
Internal Service Fee / Beach Fund	\$48,140	\$52,232	\$59,504	\$63,603	\$4,099	6.89%
Internal Service Fee / Electric Fund	\$110,394	\$125,537	\$160,750	\$169,934	\$9,184	5.71%
Internal Service Fee / Water Fund	\$66,823	\$94,194	\$90,224	\$93,180	\$2,956	3.28%
Internal Service Fee / Local Sewer Fund	\$23,002	\$33,538	\$27,372	\$30,757	\$3,385	12.37%
Internal Service Fee / Regional Sewer Fund	\$3,564	\$5,638	\$3,841	\$4,548	\$707	18.41%
Internal Service Fee / Golf Fund	\$3,747	\$7,804	\$9,528	\$11,259	\$1,731	18.17%
Internal Service Fee / Stormwater Fund	\$16,596	\$30,196	\$17,606	\$19,910	\$2,304	13.09%
Internal Service Fee / Sanitation Fund	\$89,423	\$109,351	\$99,579	\$162,585	\$63,006	63.27%
Internal Service Fee / Building Service Fund	\$15,242	\$43,771	\$26,399	\$27,554	\$1,155	4.38%
Internal Service Fee / IT Fund	\$3,898	\$4,889	\$7,169	\$4,203	-\$2,966	-41.37%
Internal Service Fee / Garage Fund	\$7,268	\$11,712	\$12,233	\$13,489	\$1,256	10.27%
Internal Service Fee / Benefit Fund	\$193	-	\$200	\$400	\$200	100.00%
Total Charges for Services	\$4,551,043	\$4,801,760	\$6,173,748	\$6,849,193	\$675,445	10.94%
Interest & other Earnings						
Interest / Investments	\$362,262	\$50,000	\$62,500	\$62,500	-	0.00%
Interest & other Earnings / Unrealized Gain/(Loss)	\$197,594	-	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	\$55,517	-	-	-	-	-
Total Interest & other Earnings	\$615,373	\$50,000	\$62,500	\$62,500	-	0.00%
Other Miscellaneous Rev						

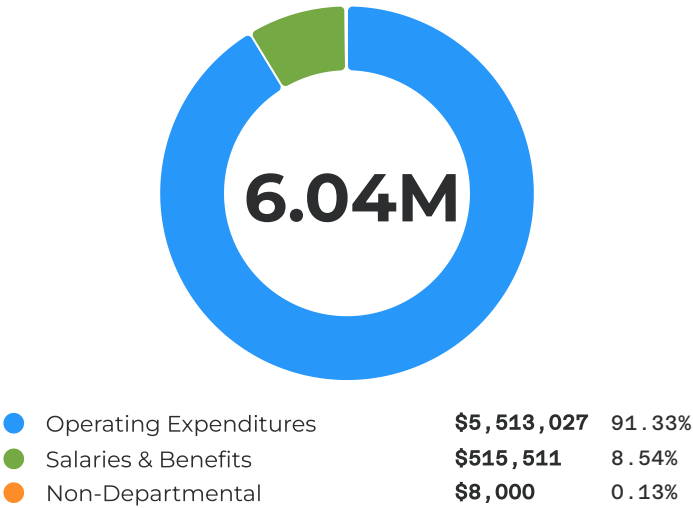
Category	FY 2024 Actual	FY 2024 Amended	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Settlements / Settlements	\$54,742	-	-	-	-	-
Total Other Miscellaneous Rev	\$54,742	-	-	-	-	-
Total Revenues	\$5,221,158	\$4,851,760	\$6,236,248	\$6,911,693	\$675,445	10.83%

Expenditures Summary

Historical Expenditures Summary



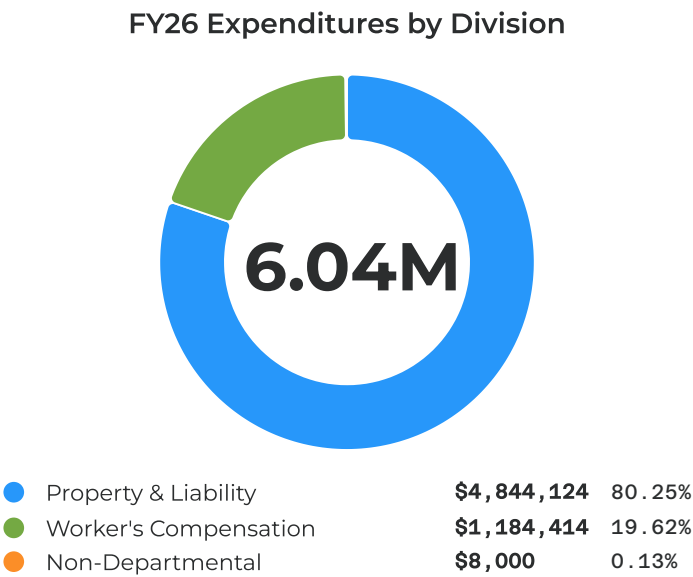
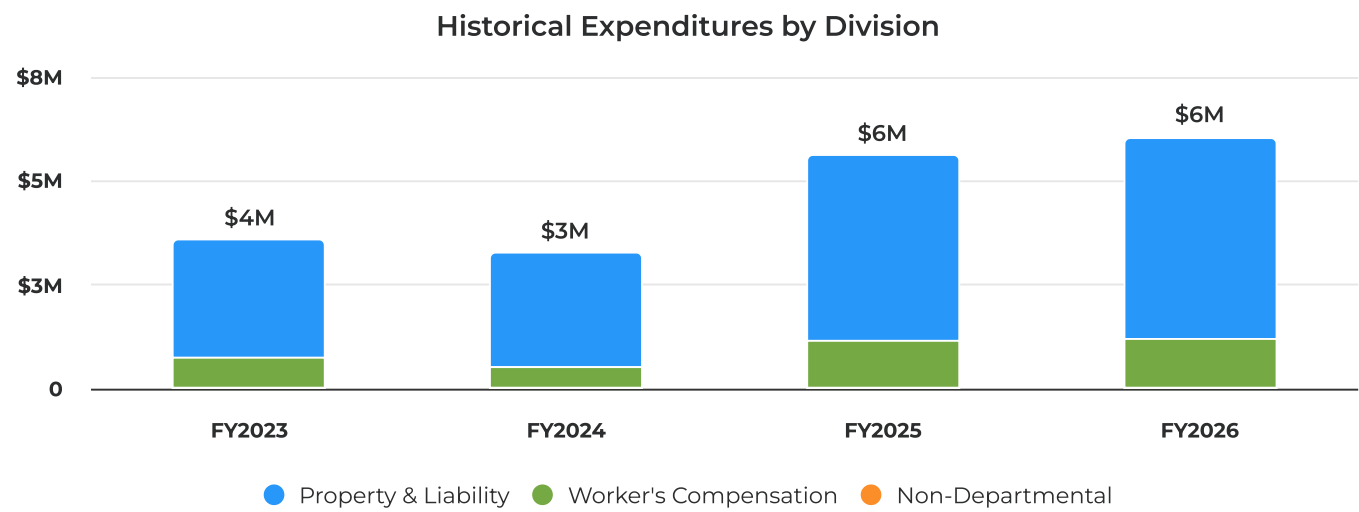
FY26 Expenditures Summary



Expenditures Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$313,863	\$340,601	\$427,599	\$515,511	\$87,912	20.56%
Operating Expenditures	\$3,250,045	\$2,913,163	\$5,186,822	\$5,513,027	\$326,205	6.29%
Non-Departmental	\$6,526	\$7,403	\$8,000	\$8,000	-	0.00%
Total Expenditures	\$3,570,434	\$3,261,167	\$5,622,421	\$6,036,538	\$414,117	7.37%

Expenditures by Division



Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Property & Liability						
Salaries & Benefits						
Salaries & Wages / Regular	\$105,819	\$122,974	\$149,835	\$176,730	\$26,895	17.95%
Other Salaries / Part Time	\$1,120	-	-	\$6,698	-	-
Overtime / Standard Overtime	\$1,261	\$919	\$2,750	\$3,000	\$250	9.09%
Special Pay / Longevity	\$271	\$656	\$450	\$875	\$425	94.44%
Special Pay / Other Pays	\$303	\$95	\$2,475	\$2,475	-	0.00%
Administrative / FICA Taxes	\$8,093	\$9,205	\$11,879	\$14,501	\$2,622	22.07%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Retirement Contributions / Defined Benefit Plan	\$21,516	\$15,030	\$21,915	\$24,798	\$2,883	13.16%
Retirement Contributions / Defined Cont Plan	\$3,085	\$5,549	\$6,217	\$7,006	\$789	12.69%
Administrative / Life & Health Insurance	\$15,296	\$15,694	\$18,646	\$22,297	\$3,651	19.58%
Workers' Compensation / Workers' Comp Regular	\$168	\$179	\$332	\$349	\$17	5.12%
Total Salaries & Benefits	\$156,932	\$170,301	\$214,499	\$258,729	\$44,230	20.62%
Operating Expenditures						
Professional Services / Legal	\$83,650	\$103,018	\$195,000	\$195,000	-	0.00%
Professional Services / Internal IT Support	\$5,603	\$5,270	\$6,392	\$14,616	\$8,224	128.66%
Contractual Services / Employee Training	\$26,834	\$26,484	\$75,000	\$75,000	-	0.00%
Contractual Services / Other Contractual Service	\$71,055	\$63,870	\$120,000	\$123,950	\$3,950	3.29%
Union Dues / Training/Registration	\$2,469	\$764	\$13,000	\$13,000	-	0.00%
Union Dues / Lodging/Transportation	\$4,575	\$2,849	\$3,000	\$3,000	-	0.00%
Communication/Freight Srv / Postage & Freight	-	-	\$500	\$500	-	0.00%
Rental & Leases / Operating/Capital Leasing	-	-	\$2,500	\$2,500	-	0.00%
Insurance / IBNR Exp - Prop. & Liab	\$271,203	-	-	-	-	-
Insurance / Property/Liability	\$8,896	\$11,400	\$230,546	\$253,601	\$23,055	10.00%
Insurance / Deduct/Non-Covered Losses	\$720,195	\$468,939	\$761,400	\$761,400	-	0.00%
Insurance / Insurance Premium Paid	\$1,451,908	\$1,872,416	\$2,815,753	\$3,097,328	\$281,575	10.00%
Repair/Maint Services / Equipment-General	\$10,000	\$12,000	\$11,000	\$11,000	-	0.00%
Administrative / Printing & Binding	\$1,857	-	\$2,000	\$2,000	-	0.00%
Administrative / Promotional Activities	-	-	\$2,000	\$2,000	-	0.00%
Other Curr Charges/Oblig / Safety Incentives	\$10,000	\$7,736	\$19,500	\$19,500	-	0.00%
Office Supplies / Office Supplies	\$1,981	-	\$2,000	\$2,000	-	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Office Supplies / Office Furniture	\$4,859	-	\$5,000	\$5,000	-	0.00%
Administrative / Books, Publ, Subsc & Memb	\$2,898	-\$678	\$1,250	\$4,000	\$2,750	220.00%
Total Operating Expenditures	\$2,677,983	\$2,574,068	\$4,265,841	\$4,585,395	\$319,554	7.49%
Total Property & Liability	\$2,834,915	\$2,744,369	\$4,480,340	\$4,844,124	\$363,784	8.12%
Worker's Compensation						
Salaries & Benefits						
Salaries & Wages / Regular	\$105,819	\$122,973	\$149,835	\$176,730	\$26,895	17.95%
Other Salaries / Part Time	\$1,119	-	-	\$6,698	-	-
Overtime / Standard Overtime	\$1,261	\$919	\$1,450	\$1,500	\$50	3.45%
Special Pay / Longevity	\$271	\$656	\$450	\$875	\$425	94.44%
Special Pay / Other Pays	\$303	\$95	\$2,475	\$2,475	-	0.00%
Administrative / FICA Taxes	\$8,093	\$9,205	\$11,780	\$14,386	\$2,606	22.12%
Retirement Contributions / Defined Benefit Plan	\$21,516	\$15,030	\$21,915	\$24,465	\$2,550	11.64%
Retirement Contributions / Defined Cont Plan	\$3,085	\$5,549	\$6,217	\$7,006	\$789	12.69%
Administrative / Life & Health Insurance	\$15,296	\$15,694	\$18,646	\$22,298	\$3,652	19.59%
Workers' Compensation / Workers' Comp Regular	\$168	\$179	\$332	\$349	\$17	5.12%
Total Salaries & Benefits	\$156,931	\$170,300	\$213,100	\$256,782	\$43,682	20.50%
Operating Expenditures						
Professional Services / Legal	-	-	\$14,000	\$14,000	-	0.00%
Professional Services / Internal IT Support	\$4,090	\$4,632	\$5,381	\$7,432	\$2,051	38.12%
Contractual Services / Other Contractual Service	\$134,862	\$147,857	\$327,600	\$332,200	\$4,600	1.40%
Union Dues / Training/Registration	-	\$4,501	\$13,000	\$13,000	-	0.00%
Insurance / IBNR Expense WC	\$180,748	-	-	-	-	-
Insurance / Deduct/Non-Covered Losses	\$242,964	\$169,838	\$500,000	\$500,000	-	0.00%
Insurance / Workmen's Comp Premium Pd	\$9,337	\$12,267	\$60,000	\$60,000	-	0.00%
Operating Supplies / Small Tools &	\$61	-	\$1,000	\$1,000	-	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Equipment						
Total Operating Expenditures	\$572,062	\$339,095	\$920,981	\$927,632	\$6,651	0.72%
Total Worker's Compensation	\$728,993	\$509,395	\$1,134,081	\$1,184,414	\$50,333	4.44%
Non-Departmental						
Non-Departmental						
Admin Charges / Bank Charges and Fees	\$746	\$7,403	\$8,000	\$8,000	-	0.00%
Sewer/Wasterwater Service / Depreciation	\$5,780	-	-	-	-	-
Total Non-Departmental	\$6,526	\$7,403	\$8,000	\$8,000	-	0.00%
Total Non-Departmental	\$6,526	\$7,403	\$8,000	\$8,000	-	0.00%
Total Expenditures	\$3,570,434	\$3,261,167	\$5,622,421	\$6,036,538	\$414,117	7.37%

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Property & Liability						
Salaries & Wages / Regular	\$149,835	\$149,835	\$176,730	\$26,895	17.95%	
Other Salaries / Part Time	-	-	\$6,698	\$6,698	-	
Overtime / Standard Overtime	\$2,750	\$2,750	\$3,000	\$250	9.09%	
Special Pay / Longevity	\$450	\$450	\$875	\$425	94.44%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$2,475	\$2,475	\$2,475	-	0.00%	
Administrative / FICA Taxes	\$11,879	\$11,879	\$14,501	\$2,622	22.07%	
Retirement Contributions / Defined Benefit Plan	\$21,915	\$21,915	\$24,798	\$2,883	13.16%	
Retirement Contributions / Defined Cont Plan	\$6,217	\$6,217	\$7,006	\$789	12.69%	
Administrative / Life & Health Insurance	\$18,646	\$18,646	\$22,297	\$3,651	19.58%	
Workers' Compensation / Workers' Comp Regular	\$332	\$332	\$349	\$17	5.12%	
Professional Services / Legal	\$195,000	\$195,000	\$195,000	-	0.00%	Professional services.
Professional Services / Internal IT Support	\$6,392	\$6,392	\$14,616	\$8,224	128.66%	
Contractual Services / Employee Training	\$75,000	\$75,000	\$75,000	-	0.00%	Supervisor Training.
ResNav Position Control	-	\$15,000	\$15,000	-	0.00%	Personnel Action Process Improvement.
Discrimination & Sexual Harassment Training	-	\$11,000	\$11,000	-	0.00%	Training.
Customer Service Training	-	\$10,000	\$10,000	-	0.00%	Training.
NIMS Training	-	\$9,000	\$9,000	-	0.00%	Training.
Professional Development	-	\$30,000	\$30,000	-	0.00%	Training.
Contractual Services / Other Contractual Service	\$120,000	\$120,000	\$123,950	\$3,950	3.29%	Contractual Obligations.
ResNav	-	\$20,000	\$20,000	-	0.00%	Personnel Action Database.
Miller	-	\$60,000	\$60,000	-	0.00%	Pension Attorney.
Glicksman Consulting	-	\$40,000	\$40,000	-	0.00%	Actuarial Services.
Drug Screening	-	-	\$3,950	\$3,950	-	Professional Drug Screen Services.
Union Dues / Training/Registration	\$13,000	\$13,000	\$13,000	-	0.00%	Risk, Safety and Workers' Compensation Registration Fees.

Self-Insurance Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Safety Training	-	\$8,000	\$8,000	-	0.00%	ARM and AIN Training.
Risk Training	-	\$5,000	\$5,000	-	0.00%	ARM, AIC and AIN Training.
Union Dues / Lodging/Transportation	\$3,000	\$3,000	\$3,000	-	0.00%	Conference hotel accommodations
Communication/Freight Srv / Postage & Freight	\$500	\$500	\$500	-	0.00%	Postage for documents sent via FedEx, USPS and UPS .
Rental & Leases / Operating/Capital Leasing	\$2,500	\$2,500	\$2,500	-	0.00%	Lease charges for Canon copiers
Insurance / Property/Liability	\$230,546	\$230,546	\$253,601	\$23,055	10.00%	Liability Expenses
Insurance / Deduct/Non-Covered Losses	\$761,400	\$761,400	\$761,400	-	0.00%	Liability Claims and Settlements.
Insurance / Insurance Premium Paid	\$2,815,753	\$2,815,753	\$3,097,328	\$281,575	10.00%	Insurance Premiums.
Repair/Maint Services / Equipment-General	\$11,000	\$11,000	\$11,000	-	0.00%	Maintenance & Repairs.
Repairs	-	\$500	\$500	-	0.00%	ADP Equipment - time clocks.
Elevator Maintenance	-	\$10,000	\$10,000	-	0.00%	Maintenance services.
AED Equipment	-	\$500	\$500	-	0.00%	Maintenance Services.
Administrative / Printing & Binding	\$2,000	\$2,000	\$2,000	-	0.00%	Business cards, Labor Law posters, Canon copier click charges
Administrative / Promotional Activities	\$2,000	\$2,000	\$2,000	-	0.00%	Event supplies.
Other Curr Charges/Oblig / Safety Incentives	\$19,500	\$19,500	\$19,500	-	0.00%	Various Safety Incentives.
Safety Consultant - PGIT	-	\$10,000	\$10,000	-	0.00%	Consulting Services.
Threat Prevention	-	\$500	\$500	-	0.00%	TP Incentive.
Controlled Risk Key	-	\$9,000	\$9,000	-	0.00%	CRK Incentive.
Office Supplies / Office Supplies	\$2,000	\$2,000	\$2,000	-	0.00%	General Office Supplies.
Office Supplies / Office Furniture	\$5,000	\$5,000	\$5,000	-	0.00%	Office Furniture.
Administrative / Books, Publ, Subsc & Memb	\$1,250	\$1,250	\$4,000	\$2,750	220.00%	Professional Materials.
PSHRA/ SHRM-CP/SCP Materials	-	\$1,000	\$595	-\$405	-40.50%	
FPHRA/FPFLRA	-	\$250	\$550	\$300	120.00%	
IFEBCP	-	-	\$1,800	\$1,800	-	
Greatland Corporation	-	-	\$600	\$600	-	
PRIMA	-	-	\$425	\$425	-	

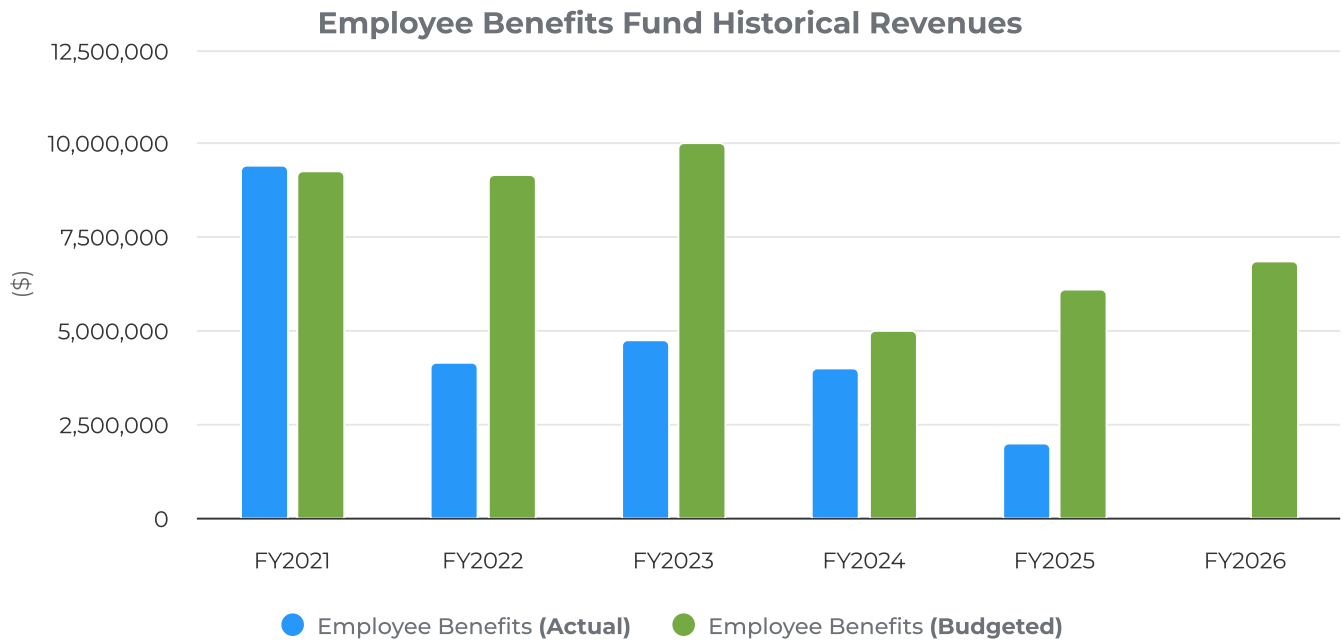
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Remarkable	-	-	\$30	\$30	-	
Total Property & Liability	\$4,480,340	\$4,480,340	\$4,844,124	\$363,784	8.12%	
Worker's Compensation						
Salaries & Wages / Regular	\$149,835	\$149,835	\$176,730	\$26,895	17.95%	
Other Salaries / Part Time	-	-	\$6,698	\$6,698	-	
Overtime / Standard Overtime	\$1,450	\$1,450	\$1,500	\$50	3.45%	
Special Pay / Longevity	\$450	\$450	\$875	\$425	94.44%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$2,475	\$2,475	\$2,475	-	0.00%	
Administrative / FICA Taxes	\$11,780	\$11,780	\$14,386	\$2,606	22.12%	
Retirement Contributions / Defined Benefit Plan	\$21,915	\$21,915	\$24,465	\$2,550	11.64%	
Retirement Contributions / Defined Cont Plan	\$6,217	\$6,217	\$7,006	\$789	12.69%	
Administrative / Life & Health Insurance	\$18,646	\$18,646	\$22,298	\$3,652	19.59%	
Workers' Compensation / Workers' Comp Regular	\$332	\$332	\$349	\$17	5.12%	
Professional Services / Legal	\$14,000	\$14,000	\$14,000	-	0.00%	Professional Services.
Professional Services / Internal IT Support	\$5,381	\$5,381	\$7,432	\$2,051	38.12%	
Contractual Services / Other Contractual Service	\$327,600	\$327,600	\$332,200	\$4,600	1.40%	Other Professional Services
ADP Equipment	-	\$2,500	\$2,500	-	0.00%	Timeclock Replacement.
Badge Equipment	-	\$35,100	\$35,100	-	0.00%	ID Wholesaler - Badge machine and supplies.
First Aid Supplies	-	\$6,000	\$6,000	-	0.00%	Cintas - 1st Aid Supplies
AED Equipment	-	\$40,000	\$40,000	-	0.00%	AED Equipment - Citywide.
Fire Extinguishers	-	\$3,000	\$3,000	-	0.00%	Fire Extinguishers.
Background Checks	-	\$5,000	\$10,000	\$5,000	100.00%	Sterling Background Checks - Level 1 and Level 2.
Preferred (PGIT)	-	\$120,000	\$120,000	-	0.00%	Excess Insurance Claims.
Ben Few & Company	-	\$66,000	\$66,000	-	0.00%	Ben Few - Consulting.
WKC Legal Services	-	\$35,000	\$35,000	-	0.00%	Workers' Compensation Claims.

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Uniforms	-	\$8,000	\$8,000	-	0.00%	Uniforms.
Drug Screenings & Backgrounds	-	\$7,000	\$6,600	-\$400	-5.71%	Drug Screening - Pre-employment, Random, Reasonable Suspicion, Follow Up.
Union Dues / Training/Registration	\$13,000	\$13,000	\$13,000	-	0.00%	Various Trainings.
CPR Training	-	\$1,000	\$1,000	-	0.00%	CPR Training.
Team Building Exercises	-	\$2,000	\$2,000	-	0.00%	Team Building Training.
Leadership Training	-	\$5,000	\$5,000	-	0.00%	Leadership Training.
WKC Training	-	\$5,000	\$5,000	-	0.00%	Defensive Driving / DOT Maintenance of Traffic.
Insurance / Deduct/Non- Covered Losses	\$500,000	\$500,000	\$500,000	-	0.00%	Commercial Risk Management - Liability Claims.
Insurance / Workmen's Comp Premium Pd	\$60,000	\$60,000	\$60,000	-	0.00%	Workers' Compensation Premiums (GA/TX, excess).
Operating Supplies / Small Tools & Equipment	\$1,000	\$1,000	\$1,000	-	0.00%	Personal Protective Equipment Supplies
PPE Supplies	-	\$250	\$250	-	0.00%	Personal Protective Equipment Supplies.
Safety Mats	-	\$250	\$250	-	0.00%	Safety Mats.
Safety Vests	-	\$500	\$500	-	0.00%	Safety Vests.
Total Worker's Compensation	\$1,134,081	\$1,134,081	\$1,184,414	\$50,333	4.44%	
Non-Departmental						
Admin Charges / Bank Charges and Fees	\$8,000	\$8,000	\$8,000	-	0.00%	
Total Non-Departmental	\$8,000	\$8,000	\$8,000	-	0.00%	
Total Expenditures	\$5,622,421	\$5,622,421	\$6,036,538	\$414,117	7.37%	

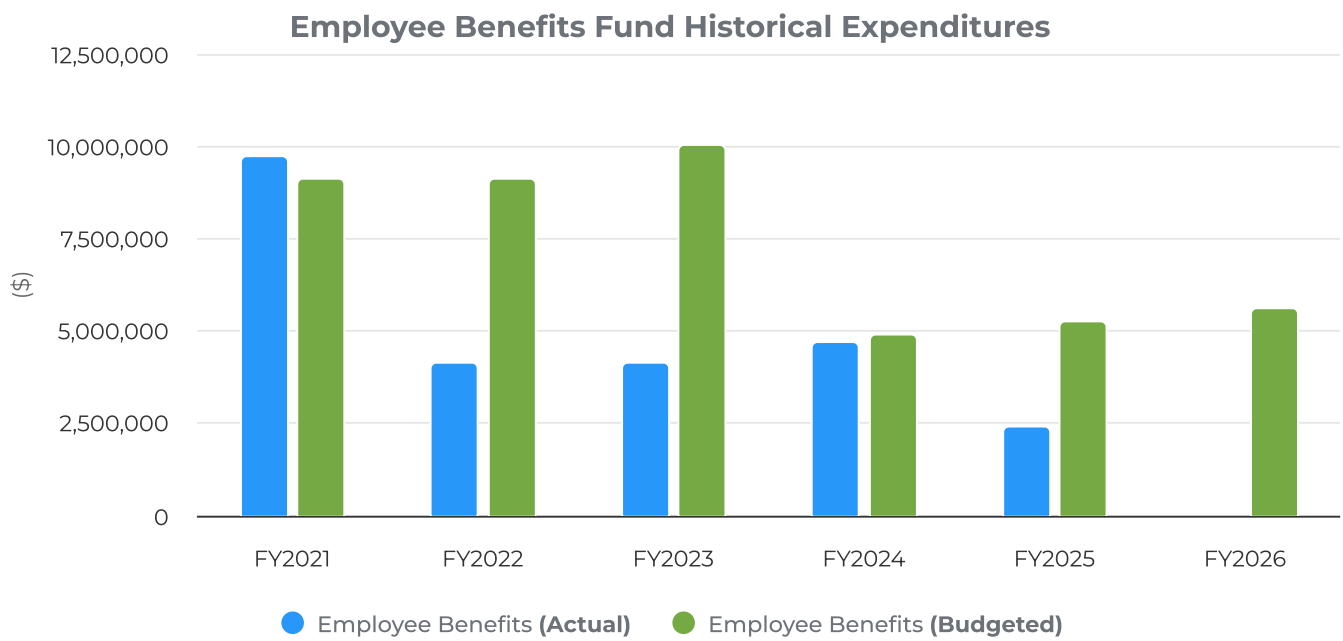
This page was intentionally left blank

Employee Benefits

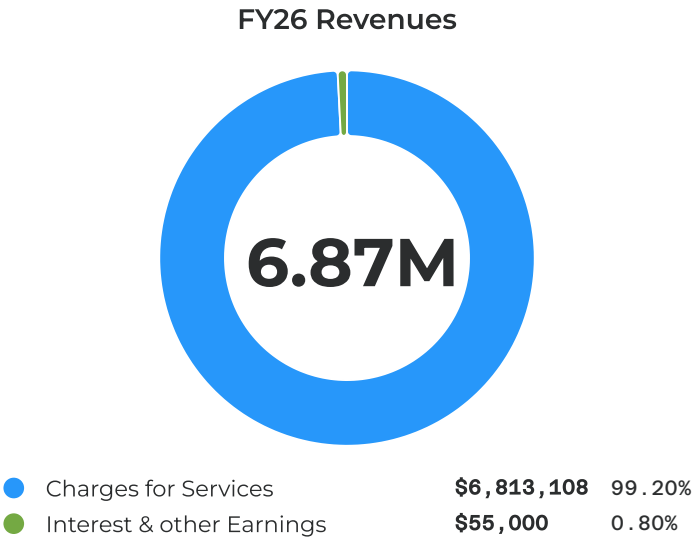
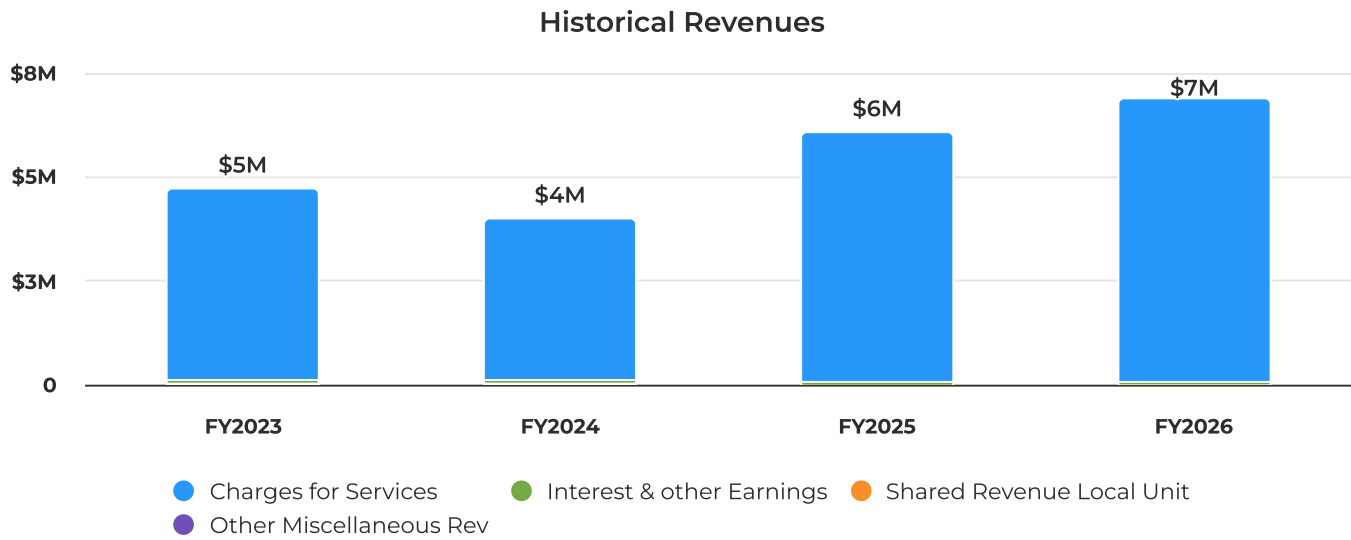
Historical Budget to Actual Revenues



Historical Budget to Actual Expenditures



Revenues

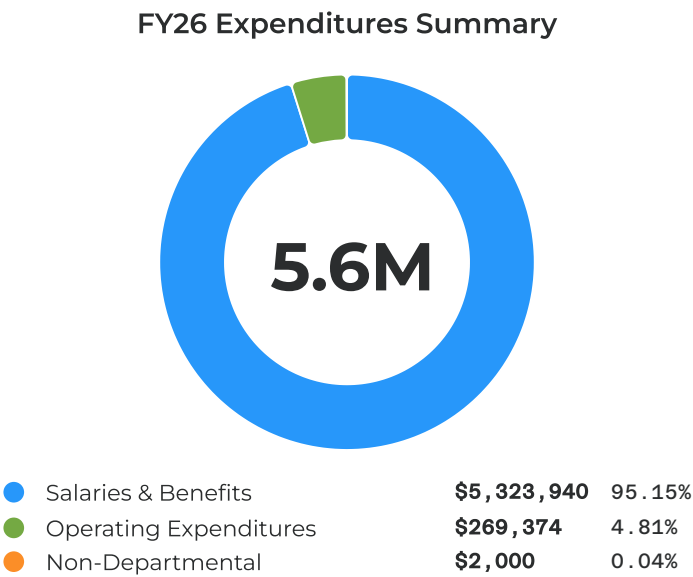
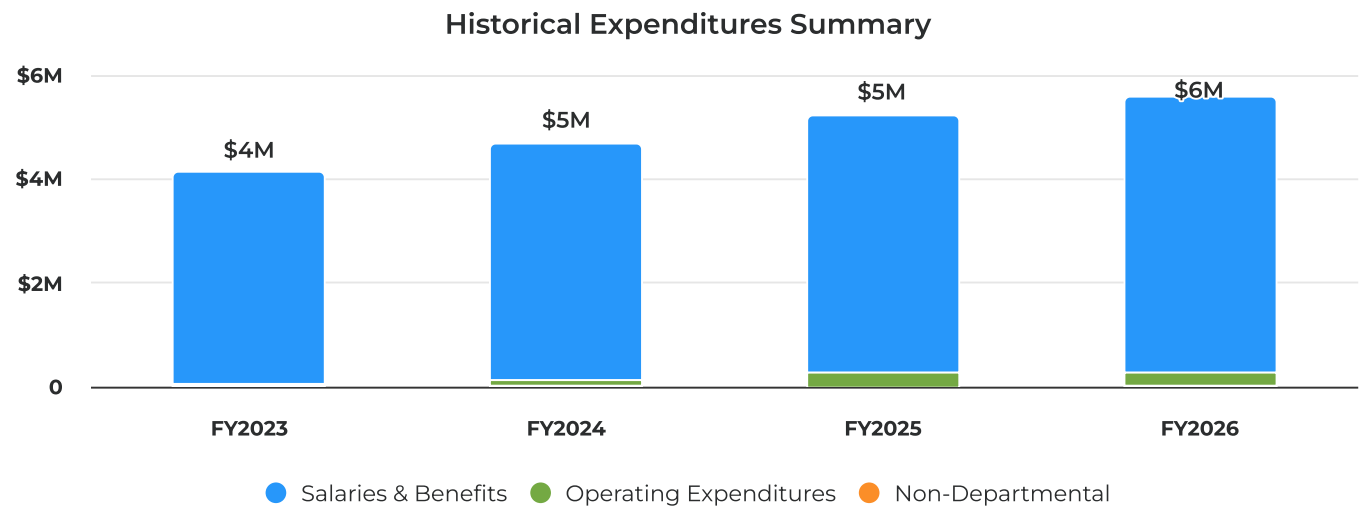


Revenues

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Shared Revenue Local Unit						
Pension Contributions / County Contributions	\$37,065	-	-	-	-	-
Total Shared Revenue Local Unit	\$37,065	-	-	-	-	-
Charges for Services						
Internal Service Fund Fee / Participant Dental Cont	\$14,179	\$14,236	-	-	-	-
Internal Service Fund Fee / Participant Vision Cont	\$2,665	\$2,563	-	-	-	-
Internal Service Fund Fee / Participant Supp-Ins Co	\$13,559	\$14,643	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Internal Service Fund Fee / Participant Med Contrib	\$3,719,176	\$3,854,627	\$5,528,074	\$6,313,108	\$785,034	14.20%
I/S Fund Fee Pension / Contributions-All Funds	\$870,377	-	\$500,000	\$500,000	-	0.00%
Total Charges for Services	\$4,619,956	\$3,886,069	\$6,028,074	\$6,813,108	\$785,034	13.02%
Interest & other Earnings						
Interest / Investments	\$76,022	\$66,668	\$55,000	\$55,000	-	0.00%
Interest & other Earnings / Unrealized Gain/(Loss)	-\$1,440	\$47,447	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	-	\$13,331	-	-	-	-
Total Interest & other Earnings	\$74,582	\$127,446	\$55,000	\$55,000	-	0.00%
Other Miscellaneous Rev						
Miscellaneous Revenue / Other	\$94	\$15	-	-	-	-
Total Other Miscellaneous Rev	\$94	\$15	-	-	-	-
Total Revenues	\$4,731,697	\$4,013,530	\$6,083,074	\$6,868,108	\$785,034	12.91%

Expenditures Summary

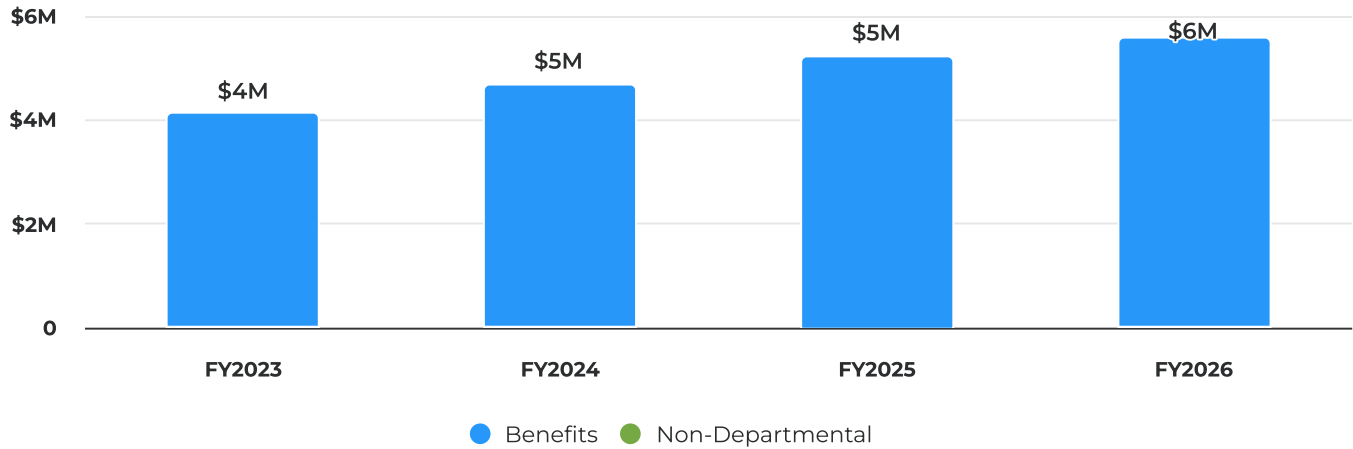


Expenditures Summary

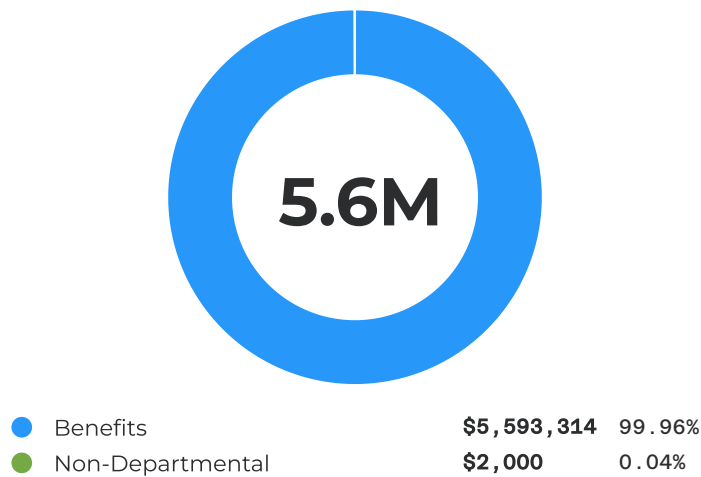
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$4,052,993	\$4,573,226	\$4,986,153	\$5,323,940	\$337,787	6.77%
Operating Expenditures	\$71,184	\$118,405	\$254,725	\$269,374	\$14,649	5.75%
Non-Departmental	\$179	\$1,778	-	\$2,000	-	-
Total Expenditures	\$4,124,356	\$4,693,409	\$5,240,878	\$5,595,314	\$354,436	6.76%

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Benefits						
Salaries & Benefits						
Salaries & Wages / Regular	\$105,818	\$122,985	\$149,835	\$176,730	\$26,895	17.95%
Other Salaries / Part Time	\$1,119	-	-	\$6,698	-	-
Overtime / Standard Overtime	\$1,257	\$906	-	\$1,500	-	-
Special Pay / Longevity	\$271	\$656	\$447	\$875	\$428	95.75%
Special Pay / Other Pays	\$6,447	\$9,441	\$2,475	\$2,475	-	0.00%
Administrative / FICA Taxes	\$8,557	\$9,894	\$11,669	\$14,386	\$2,717	23.28%

Employee Benefits

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Retirement Contributions / Defined Benefit Plan	\$21,516	\$15,061	\$21,915	\$24,465	\$2,550	11.64%
Retirement Contributions / Defined Cont Plan	-	\$307,958	\$6,217	\$7,006	\$789	12.69%
Administrative / Life & Health Insurance	\$15,793	\$16,823	\$18,646	\$22,297	\$3,651	19.58%
Life & Health Insurance / PPO EE	\$3,844,323	\$4,024,796	\$4,400,060	\$4,473,619	\$73,559	1.67%
Life & Health Insurance / Supplemental Insurance	\$29,012	\$64,513	\$374,689	\$593,489	\$218,800	58.40%
Life & Health Insurance / Claims	\$18,702	-	-	-	-	-
Workers' Compensation / Workers' Comp Regular	\$178	\$193	\$200	\$400	\$200	100.00%
Total Salaries & Benefits	\$4,052,993	\$4,573,226	\$4,986,153	\$5,323,940	\$337,787	6.77%
Operating Expenditures						
Professional Services / Medical	-	-	\$500	\$500	-	0.00%
Professional Services / Internal IT Support	-	\$22,432	\$28,770	\$39,898	\$11,128	38.68%
Contractual Services / Employee Training	\$23,820	\$15,603	\$50,940	\$50,940	-	0.00%
Contractual Services / Other Contractual Service	\$17,445	\$55,429	\$106,700	\$106,700	-	0.00%
Union Dues / Training/Registration	\$1,852	\$3,076	\$11,500	\$11,500	-	0.00%
Union Dues / Lodging/Transportation	\$1,975	\$1,721	\$6,000	\$6,000	-	0.00%
Communication/Freight Srv / Postage & Freight	\$1,105	-	\$1,800	\$1,800	-	0.00%
Utility Services / Water	\$387	\$561	\$500	\$1,456	\$956	191.20%
Utility Services / Sewer	\$458	\$641	\$500	\$1,365	\$865	173.00%
Utility Services / Electricity	\$3,287	\$2,926	\$3,500	\$3,780	\$280	8.00%
Utility Services / Refuse/Waste Disposal	\$213	\$221	\$140	\$292	\$152	108.57%
Rental & Leases / Operating/Capital Leasing	\$2,744	-	\$3,000	\$3,000	-	0.00%
Insurance / Property/Liability	\$6,955	\$9,389	\$12,675	\$13,943	\$1,268	10.00%
Administrative / Printing & Binding	\$3,711	\$2,099	\$5,000	\$5,000	-	0.00%
Administrative / Promotional Activities	\$2,595	\$3,855	\$12,000	\$12,000	-	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Other Curr Charges/Oblig / Advertising	-	-	\$3,700	\$3,700	-	0.00%
Office Supplies / Office Supplies	\$2,937	-	\$4,000	\$4,000	-	0.00%
Administrative / Books, Publ, Subsc & Memb	\$1,700	\$452	\$3,500	\$3,500	-	0.00%
Total Operating Expenditures	\$71,184	\$118,405	\$254,725	\$269,374	\$14,649	5.75%
Total Benefits	\$4,124,177	\$4,691,631	\$5,240,878	\$5,593,314	\$352,436	6.72%
Non-Departmental						
Non-Departmental						
Miscellaneous Expenses / Bank Charges and Fees	\$179	\$1,778	-	\$2,000	-	-
Total Non-Departmental	\$179	\$1,778	-	\$2,000	-	-
Total Non-Departmental	\$179	\$1,778	-	\$2,000	-	-
Total Expenditures	\$4,124,356	\$4,693,409	\$5,240,878	\$5,595,314	\$354,436	6.76%

Expenditures by Division

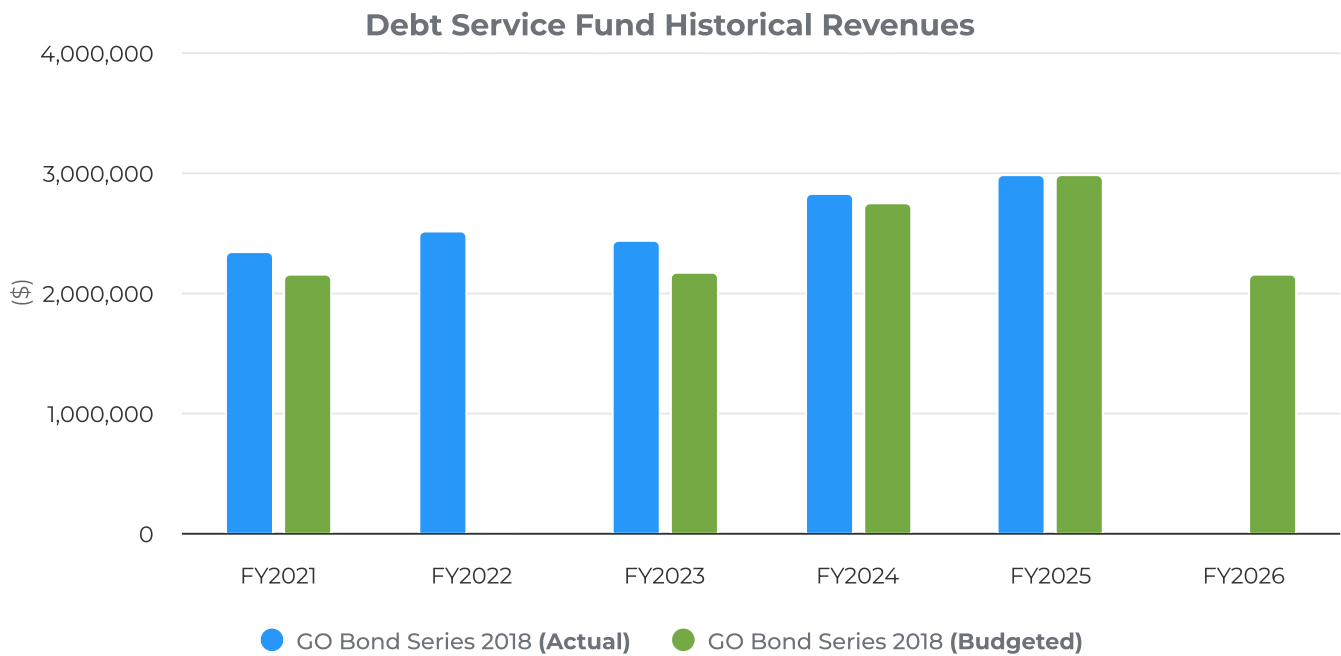
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Benefits						
Salaries & Wages / Regular	\$149,835	\$149,835	\$176,730	\$26,895	17.95%	
Other Salaries / Part Time	-	-	\$6,698	\$6,698	-	
Overtime / Standard Overtime	-	-	\$1,500	\$1,500	-	
Special Pay / Longevity	\$447	\$447	\$875	\$428	95.75%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$2,475	\$2,475	\$2,475	-	0.00%	
Administrative / FICA Taxes	\$11,669	\$11,669	\$14,386	\$2,717	23.28%	
Retirement Contributions / Defined Benefit Plan	\$21,915	\$21,915	\$24,465	\$2,550	11.64%	
Retirement Contributions / Defined Cont Plan	\$6,217	\$6,217	\$7,006	\$789	12.69%	
Administrative / Life & Health Insurance	\$18,646	\$18,646	\$22,297	\$3,651	19.58%	
Life & Health Insurance / PPO EE	\$4,400,060	\$4,400,060	\$4,473,619	\$73,559	1.67%	Medical Benefits.
Medical insurance renewal projection.	-	\$4,400,060	\$4,473,619	\$73,559	1.67%	
Life & Health Insurance / Supplemental Insurance	\$374,689	\$374,689	\$593,489	\$218,800	58.40%	
Workers' Compensation / Workers' Comp Regular	\$200	\$200	\$400	\$200	100.00%	Increase based on FY24/25
Professional Services / Medical	\$500	\$500	\$500	-	0.00%	Protective Medical Supplies.
Antibacterial	-	\$50	\$50	-	0.00%	Antibacterial Supplies.
Masks	-	\$150	\$150	-	0.00%	Facial Masks.
Gloves	-	\$50	\$50	-	0.00%	Gloves.
Hand Sanitizer	-	\$50	\$50	-	0.00%	Hand Sanitizer.
First Aid Kits	-	\$200	\$200	-	0.00%	Basic First Aid Kits.
Professional Services / Internal IT Support	\$28,770	\$28,770	\$39,898	\$11,128	38.68%	
Contractual Services / Employee Training	\$50,940	\$50,940	\$50,940	-	0.00%	Employee Trainings.
BMAK Vending	-	\$1,440	\$1,440	-	0.00%	Tokens.
Benefits Conference & Training	-	\$6,000	\$6,000	-	0.00%	CEBS.
Employee Events	-	\$25,000	\$25,000	-	0.00%	Open Enrollment, Wellness Picnic, Employee Appreciation, Employee Annual Holiday Event.

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Tuition Reimbursement	-	\$6,000	\$6,000	-	0.00%	Employee Tuition Reimbursements.
ADP Training	-	\$12,500	\$12,500	-	0.00%	Workflow and Performance Evaluations.
Contractual Services / Other Contractual Service	\$106,700	\$106,700	\$106,700	-	0.00%	Services for specialized legal matters and added employee benefit.
GRS Pension	-	\$25,000	\$25,000	-	0.00%	Pension Actuary.
Benefits Workshop	-	\$20,000	\$20,000	-	0.00%	FSA Cards.
Mobile Drug Testing	-	\$10,000	\$10,000	-	0.00%	Mobile/After Hours Testing.
Employee Assistance Program	-	\$3,000	\$3,000	-	0.00%	EAP Services.
Sunguard	-	\$8,500	\$8,500	-	0.00%	NaviLine/Cognos, IT Historical HR Data Services.
Akerman	-	\$30,000	\$30,000	-	0.00%	Specialized Legal Matters.
Preferred Legal	-	\$10,200	\$10,200	-	0.00%	Legal Services Plan (Employees)
Union Dues / Training/Registration	\$11,500	\$11,500	\$11,500	-	0.00%	Registration Fees.
Human Resources Staff Memberships	-	\$1,800	\$1,800	-	0.00%	SHRM, FPELRA, PSHRA, FPHRA, PRIMA.
SHRM Training	-	\$5,000	\$5,000	-	0.00%	HR Staff.
AINS/AIC Training	-	\$2,700	\$2,700	-	0.00%	Risk Management.
AI HR Training	-	\$2,000	\$2,000	-	0.00%	Employee Engagement.
Union Dues / Lodging/Transportation	\$6,000	\$6,000	\$6,000	-	0.00%	HR Staff Accommodations.
Communication/Freight Srv / Postage & Freight	\$1,800	\$1,800	\$1,800	-	0.00%	Postage Fees: FedEx, UPS, USPS.
Utility Services / Water	\$500	\$500	\$1,456	\$956	191.20%	
Utility Services / Sewer	\$500	\$500	\$1,365	\$865	173.00%	
Utility Services / Electricity	\$3,500	\$3,500	\$3,780	\$280	8.00%	
Utility Services / Refuse/Waste Disposal	\$140	\$140	\$292	\$152	108.57%	
Rental & Leases / Operating/Capital Leasing	\$3,000	\$3,000	\$3,000	-	0.00%	Copier Leasing.
Insurance / Property/Liability	\$12,675	\$12,675	\$13,943	\$1,268	10.00%	
Administrative / Printing & Binding	\$5,000	\$5,000	\$5,000	-	0.00%	Accelerated Business Solutions: Click Charges and HR Related Materials.

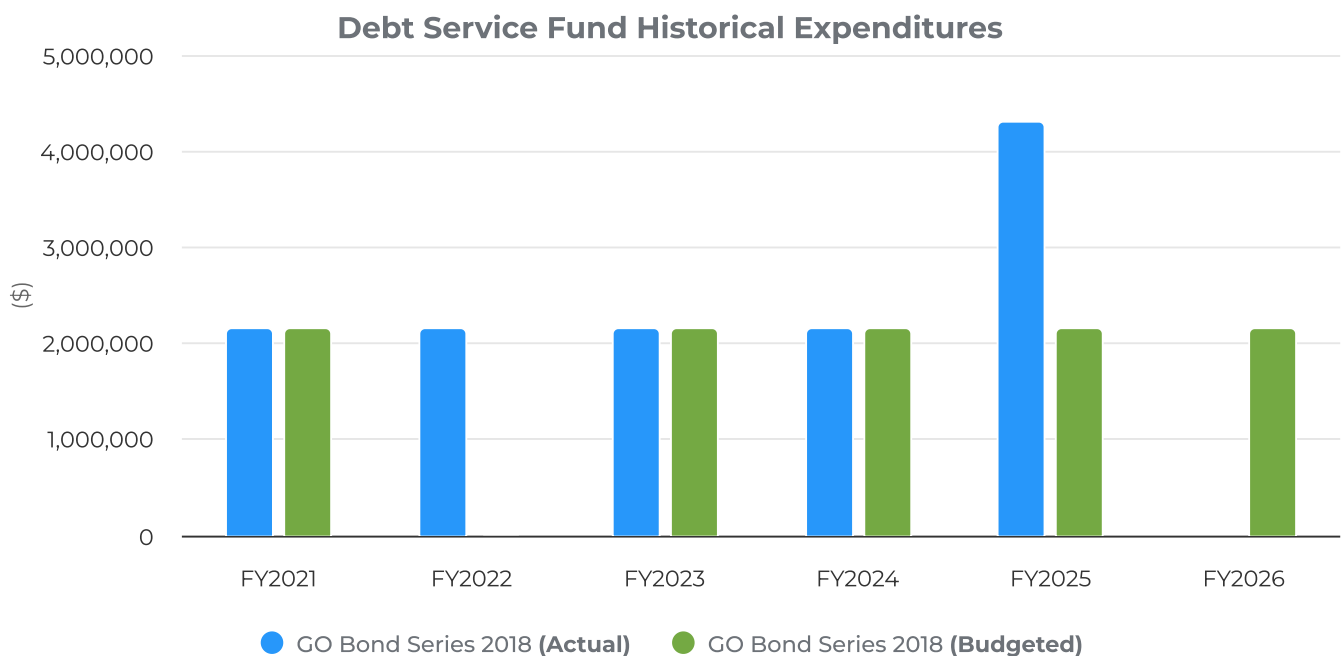
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Administrative / Promotional Activities	\$12,000	\$12,000	\$12,000	-	0.00%	Goods and Services for Employee Events.
Promotional Materials	-	\$6,000	\$6,000	-	0.00%	New Hire City Logoed Items.
Bereavement	-	\$4,000	\$4,000	-	0.00%	Floral Arrangements (In/Out of State).
Employee Motivational Supplies	-	\$2,000	\$2,000	-	0.00%	Motivational Supplies.
Other Curr Charges/Oblig / Advertising	\$3,700	\$3,700	\$3,700	-	0.00%	Publishing Materials.
Employee Engagement	-	\$1,200	\$1,200	-	0.00%	Employee Engagement.
Job Fairs	-	\$1,500	\$1,500	-	0.00%	Job Fairs.
Newsletter	-	\$1,000	\$1,000	-	0.00%	Newsletter.
Office Supplies / Office Supplies	\$4,000	\$4,000	\$4,000	-	0.00%	Office Supplies.
Administrative / Books, Publ, Subsc & Memb	\$3,500	\$3,500	\$3,500	-	0.00%	SHRM, CEBS and AINS/AIC Materials.
Total Benefits	\$5,240,878	\$5,240,878	\$5,593,314	\$352,436	6.72%	
Non-Departmental						
Miscellaneous Expenses / Bank Charges and Fees	-	-	\$2,000	\$2,000	-	
Total Non-Departmental	-	-	\$2,000	\$2,000	-	
Total Expenditures	\$5,240,878	\$5,240,878	\$5,595,314	\$354,436	6.76%	

Debt Service Fund

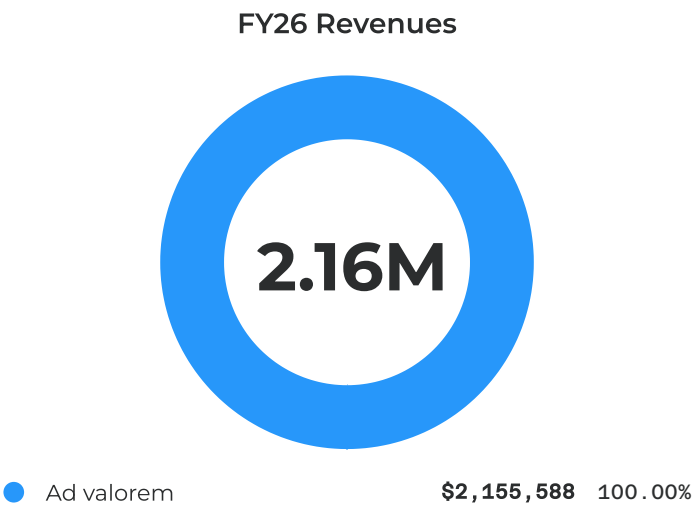
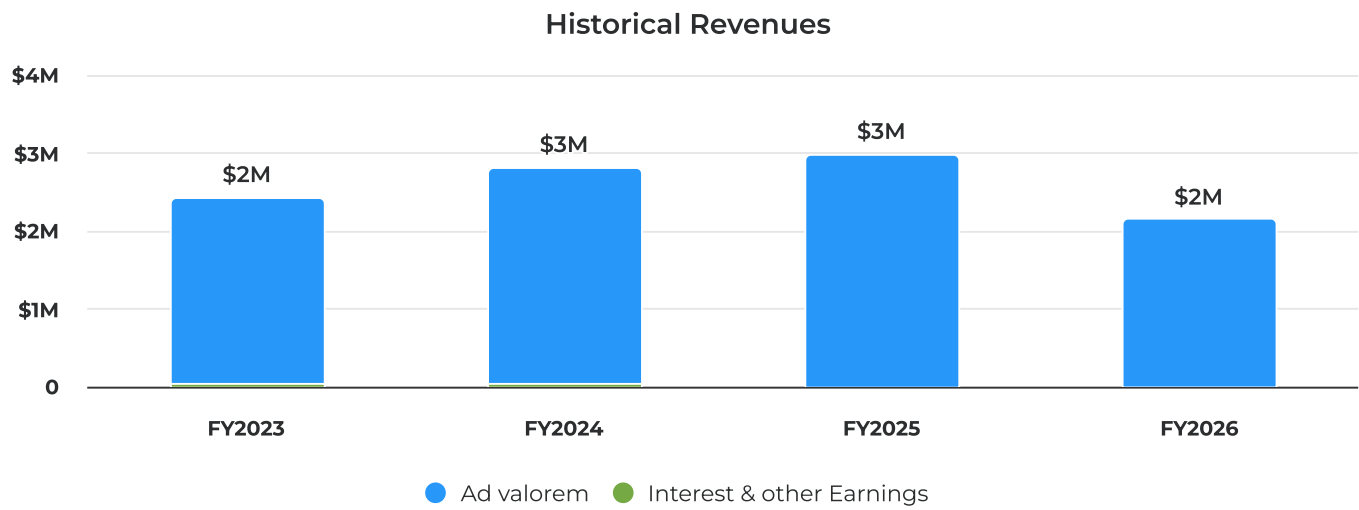
Historical Budget to Actual Revenues



Historical Budget to Actual Expenditures



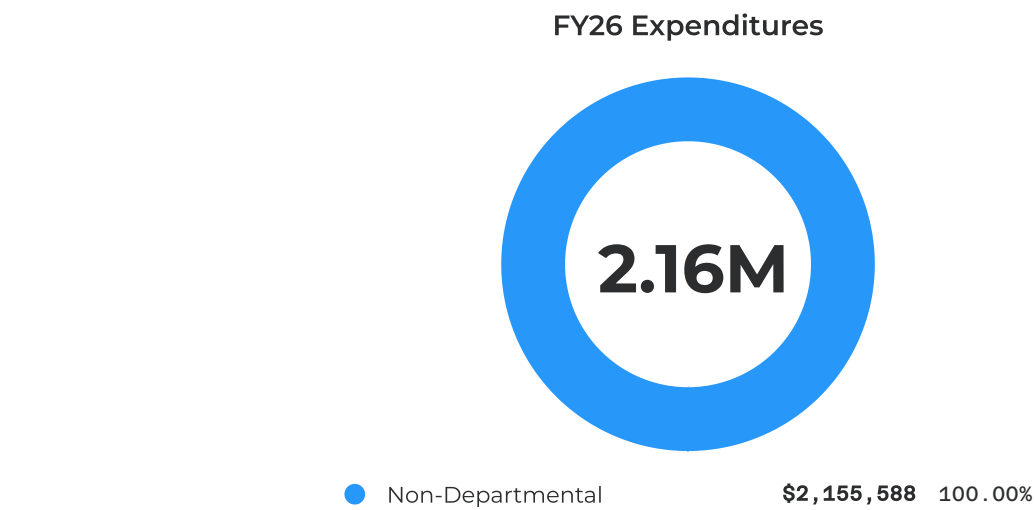
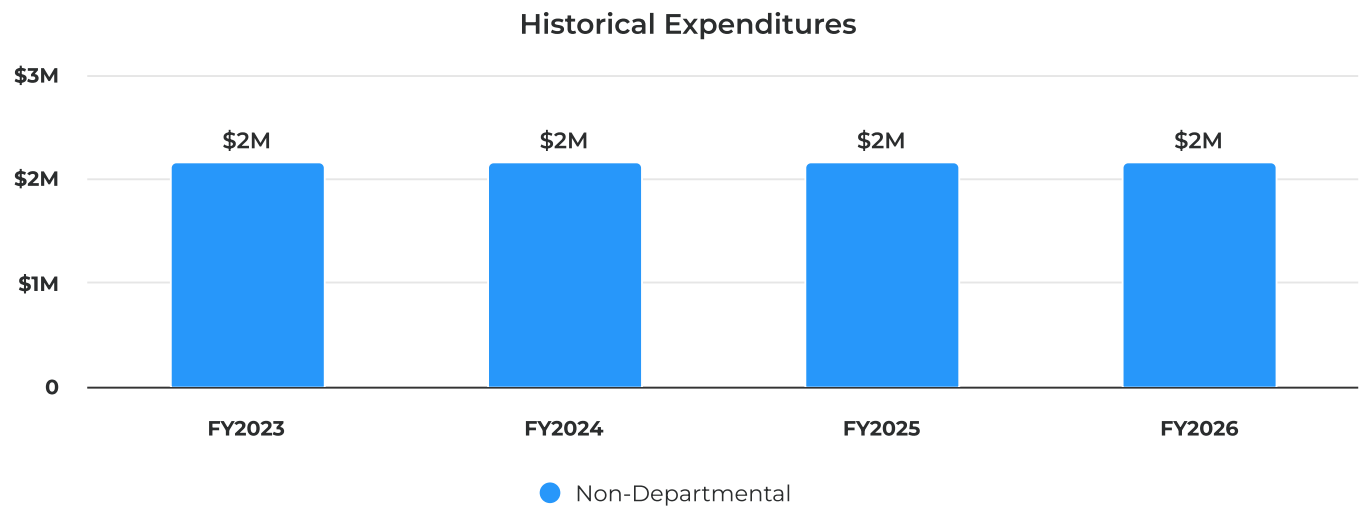
Revenues



Revenues by Sub Activity

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	Change % FY25 to FY26
Ad valorem						
Property Tax / Debt	\$2,398,388	\$2,781,942	\$2,979,121	\$2,155,588	-\$823,533	-27.64%
Total Ad valorem	\$2,398,388	\$2,781,942	\$2,979,121	\$2,155,588	-\$823,533	-27.64%
Interest & other Earnings						
Interest / Investments	\$28,043	\$31,195	-	-	-	-
Total Interest & other Earnings	\$28,043	\$31,195	-	-	-	-
Total Revenues	\$2,426,431	\$2,813,137	\$2,979,121	\$2,155,588	-\$823,533	-27.64%

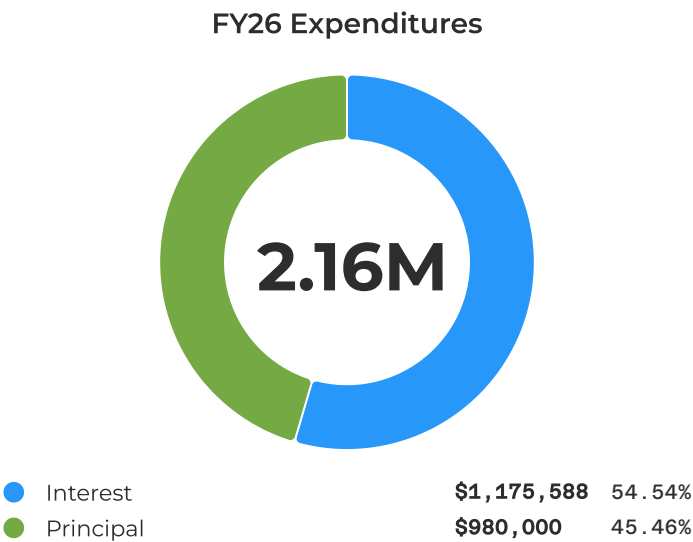
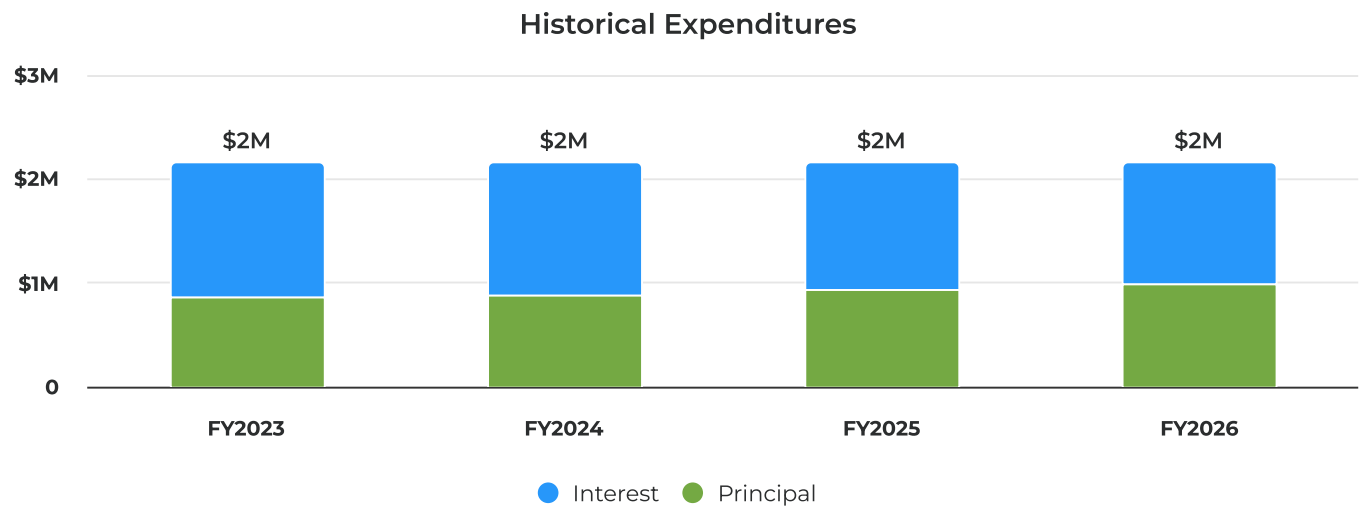
Expenditures



Expenditures Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Non-Departmental	\$2,159,088	\$2,151,588	\$2,157,338	\$2,155,588	-\$1,750	-0.08%
Total Expenditures	\$2,159,088	\$2,151,588	\$2,157,338	\$2,155,588	-\$1,750	-0.08%

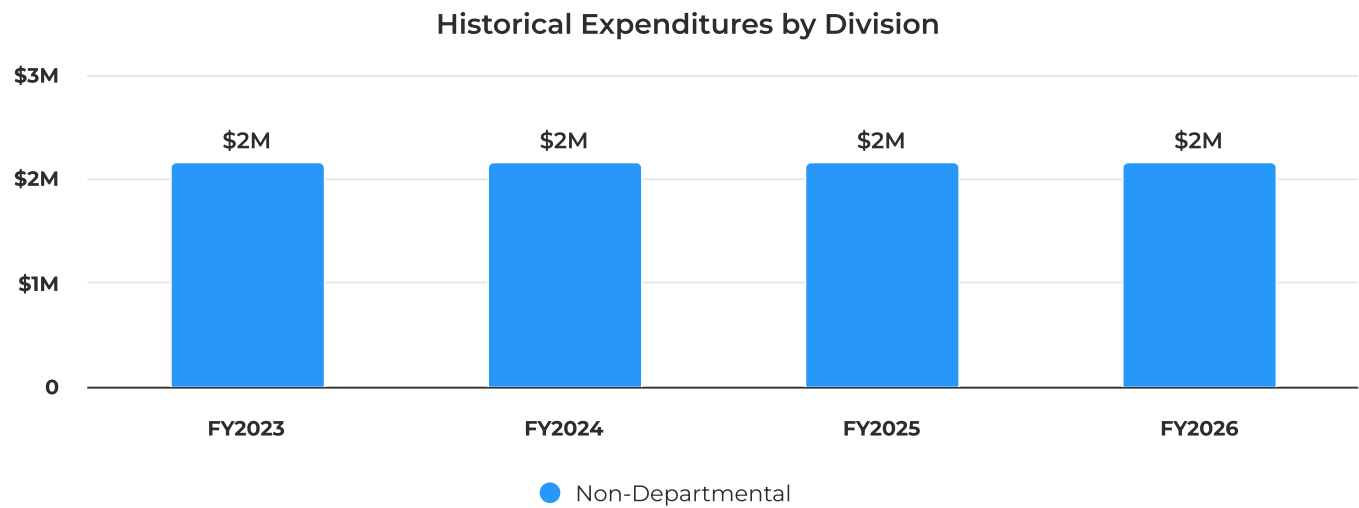
Expenditures



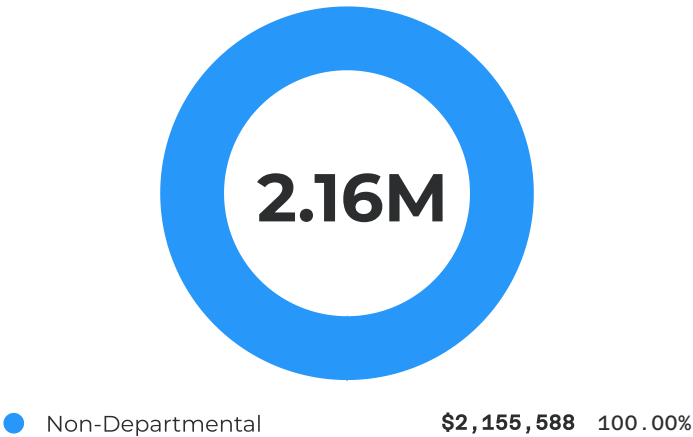
Expenditures by Element

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	Change % FY25 to FY26
Principal	\$850,000	\$885,000	\$935,000	\$980,000	\$45,000	4.81%
Interest	\$1,309,088	\$1,266,588	\$1,222,338	\$1,175,588	-\$46,750	-3.82%
Total Expenditures	\$2,159,088	\$2,151,588	\$2,157,338	\$2,155,588	-\$1,750	-0.08%

Expenditures by Division



FY26 Expenditures by Division



Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Non-Departmental						
Debt Service / Principal	-	-	-	\$980,000	\$980,000	-
Debt Service / Interest	-	-	-	\$1,175,588	\$1,175,588	-
Other General Government / Principal	\$850,000	\$885,000	\$935,000	-	-\$935,000	-100.00%
Interest / Interest Series GO Bond96	\$1,309,088	\$1,266,588	\$1,222,338	-	-\$1,222,338	-100.00%
Total Non-Departmental	\$2,159,088	\$2,151,588	\$2,157,338	\$2,155,588	-\$1,750	-0.08%
Total Expenditures	\$2,159,088	\$2,151,588	\$2,157,338	\$2,155,588	-\$1,750	-0.08%

Debt Service Fund Itemizations

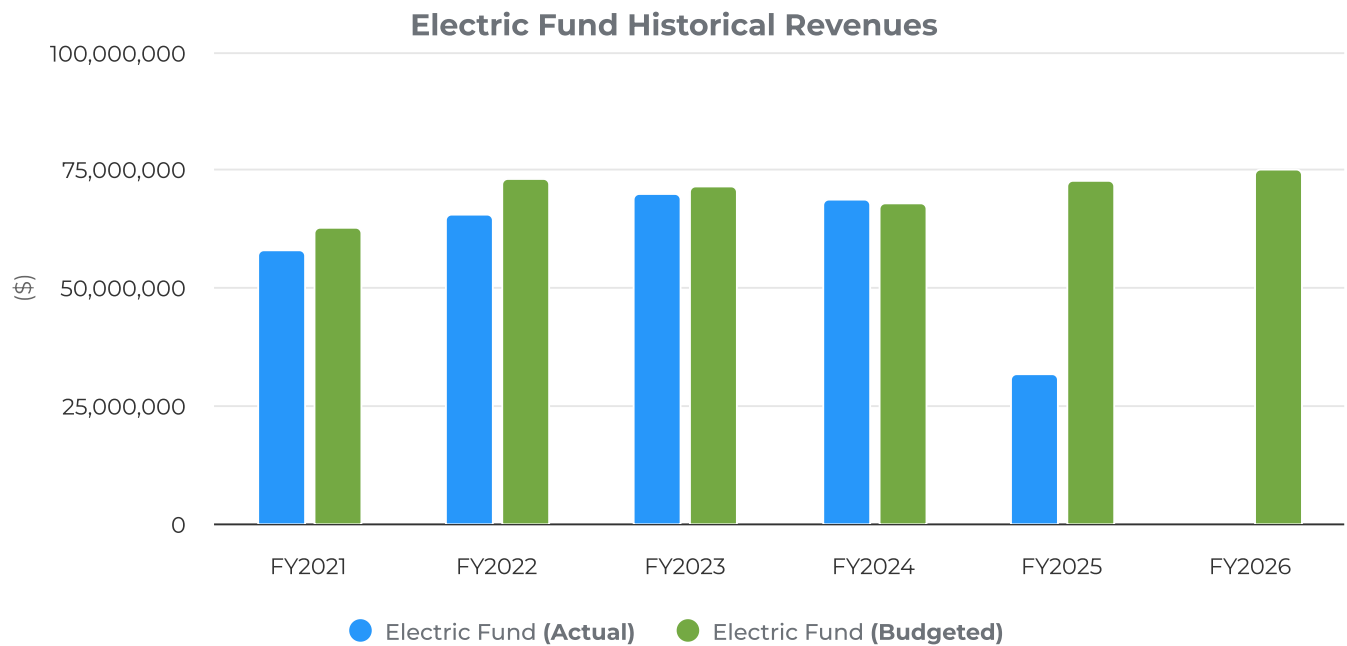
Expenditures by Division

Expenditures by Division

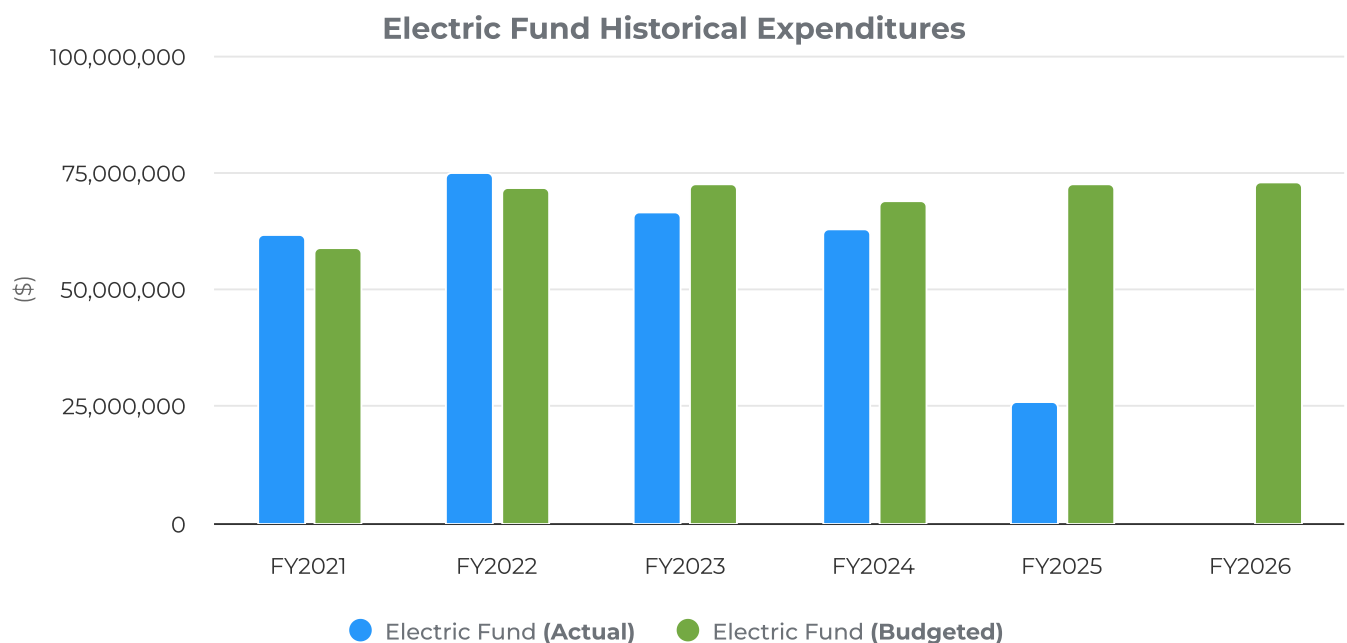
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Non-Departmental						
Debt Service / Principal	-	\$935,000	\$980,000	\$45,000	4.81%	
GOB 2018	-	\$395,000	\$415,000	\$20,000	5.06%	
GOB 2017	-	\$540,000	\$565,000	\$25,000	4.63%	
Debt Service / Interest	-	\$1,222,338	\$1,175,588	-\$46,750	-3.82%	
GOB 2017	-	\$636,875	\$609,875	-\$27,000	-4.24%	
GOB 2018	-	\$585,463	\$565,713	-\$19,750	-3.37%	
Other General	\$935,000	\$935,000	-	-\$935,000	-100.00%	
Government / Principal	-	\$540,000	-	-\$540,000	-100.00%	
GOB 2017	-	\$395,000	-	-\$395,000	-100.00%	
GOB 2018	-					
Interest / Interest Series	\$1,222,338	\$1,222,338	-	-\$1,222,338	-100.00%	
GO Bond96	-	\$636,875	-	-\$636,875	-100.00%	
GOB 2017	-	\$585,463	-	-\$585,463	-100.00%	
GOB 2018	-					
Total Non-Departmental	\$2,157,338	\$4,314,676	\$2,155,588	-\$2,159,088	-50.04%	
Total Expenditures	\$2,157,338	\$4,314,676	\$2,155,588	-\$2,159,088	-50.04%	

Electric Fund

Historical Budget to Actual Revenues

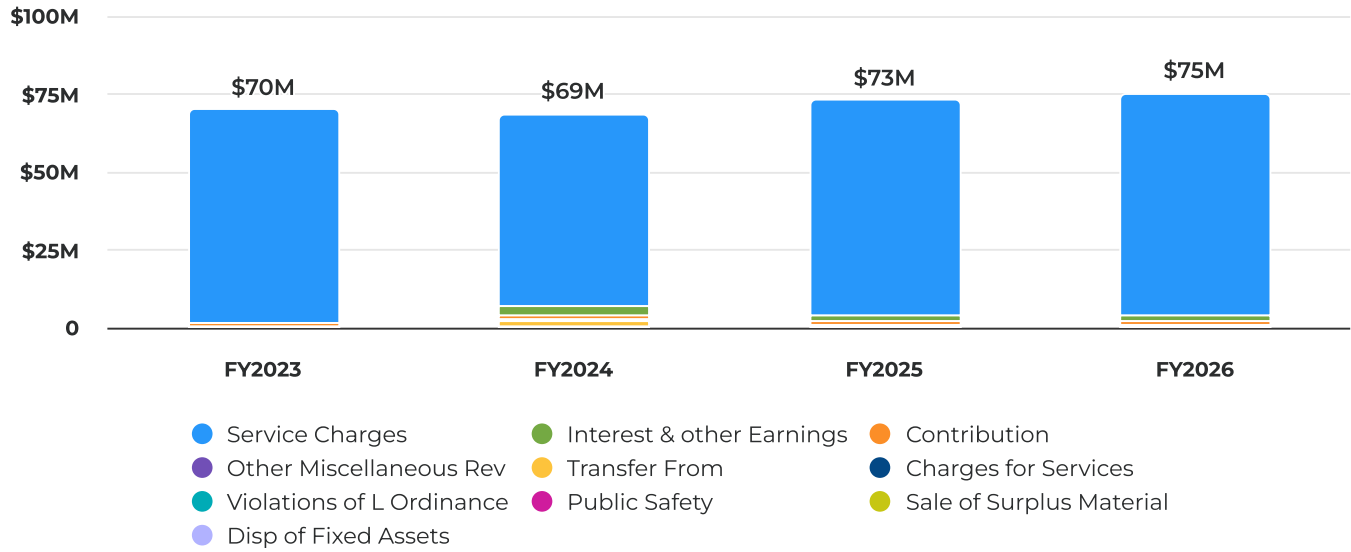


Historical Budget to Actual Expenditures

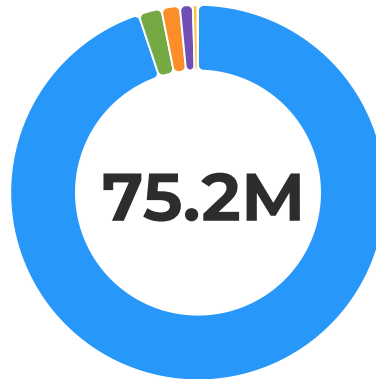


Revenues

Historical Revenues



FY26 Revenues



Service Charges	\$71,299,353	94.86%
Interest & other Earnings	\$1,500,000	2.00%
Contribution	\$1,201,555	1.60%
Other Miscellaneous Rev	\$834,400	1.11%
Charges for Services	\$303,480	0.40%
Violations of L Ordinance	\$15,000	0.02%
Public Safety	\$8,000	0.01%

Revenues

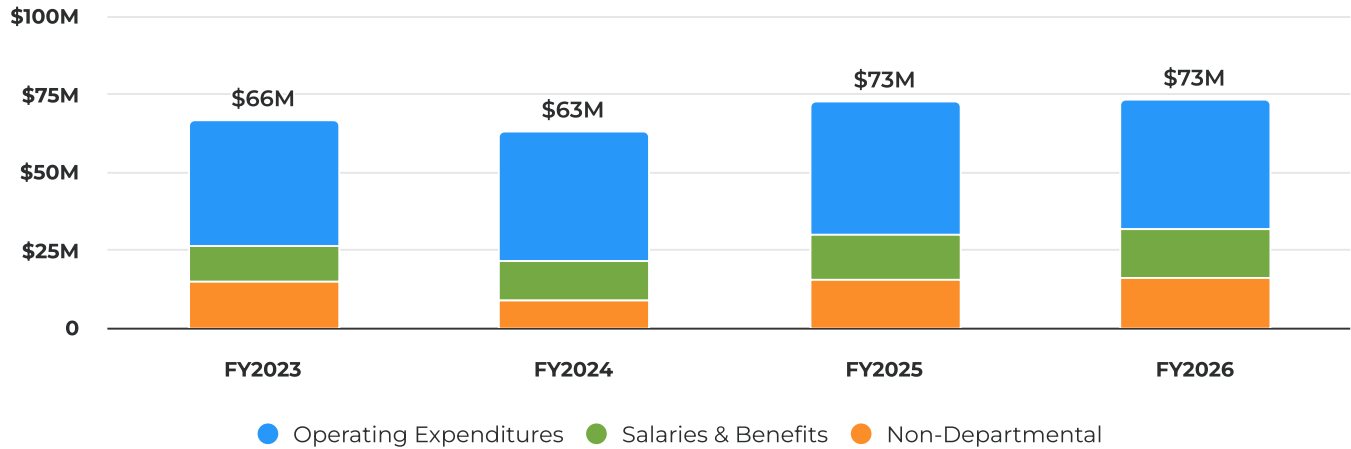
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Charges for Services						
Government Charges & Fees / NSF and Bank Charges	\$55,242	\$57,285	\$54,000	\$58,320	\$4,320	8.00%
Government Charges & Fees / Miscellaneous	\$150,192	\$333,882	\$227,000	\$245,160	\$18,160	8.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Total Charges for Services	\$205,434	\$391,167	\$281,000	\$303,480	\$22,480	8.00%
Public Safety						
Electric Sales / Electric Charging	\$4,244	\$6,865	\$6,000	\$8,000	\$2,000	33.33%
Total Public Safety	\$4,244	\$6,865	\$6,000	\$8,000	\$2,000	33.33%
Service Charges						
Electric Residential Sale / PCA Residential	\$14,406,681	\$8,587,185	\$10,677,692	\$12,169,712	\$1,492,020	13.97%
Electric Residential Sale / Electric Sales	\$25,199,886	\$26,589,759	\$27,215,877	\$29,393,147	\$2,177,270	8.00%
Electric Residential Sale / Gas South	\$933,041	\$1,012,737	\$4,390,000	\$540,000	-\$3,850,000	-87.70%
Electric Commercial Sales / PCA Commercial & Demand	\$8,898,436	\$5,571,697	\$6,826,720	\$7,780,636	\$953,916	13.97%
Electric Commercial Sales / Electric Sales	\$5,993,432	\$5,925,470	\$6,472,906	\$6,990,738	\$517,832	8.00%
Electric Commercial Sales / Demand Sales	\$10,735,699	\$11,948,334	\$11,594,555	\$12,522,119	\$927,564	8.00%
Electric Sales / Street Lighting	\$371,506	\$537,342	\$371,506	\$415,000	\$43,494	11.71%
Electric Sales / Service Charge	\$650,832	\$686,447	\$650,000	\$663,000	\$13,000	2.00%
Electric Sales / Penalties/Late Fees	\$488,334	\$490,022	\$468,000	\$500,000	\$32,000	6.84%
Electric Sales / Private Area Lighting	\$441,389	\$305,871	\$476,701	\$325,000	-\$151,701	-31.82%
Total Service Charges	\$68,119,236	\$61,654,864	\$69,143,957	\$71,299,353	\$2,155,396	3.12%
Violations of L Ordinance						
Violations of L Ordinance / Tampering Fines	\$25,127	\$15,650	\$24,000	\$15,000	-\$9,000	-37.50%
Total Violations of L Ordinance	\$25,127	\$15,650	\$24,000	\$15,000	-\$9,000	-37.50%
Interest & other Earnings						
Interest / Investments	\$506,302	\$2,943,871	\$1,500,000	\$1,500,000	-	0.00%
Interest / Miscellaneous	-	\$163	-	-	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	-\$441	\$14,533	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	\$673	\$4,083	-	-	-	-
Total Interest & other Earnings	\$506,534	\$2,962,650	\$1,500,000	\$1,500,000	-	0.00%
Disp of Fixed Assets						
Sales/ Auctions / Disp of Fixed Assets	\$2,744	\$6,566	-	-	-	-
Total Disp of Fixed Assets	\$2,744	\$6,566	-	-	-	-
Sale of Surplus Material						
Sales/ Auctions / Sale of Surplus Material	\$12,131	\$8,695	-	-	-	-

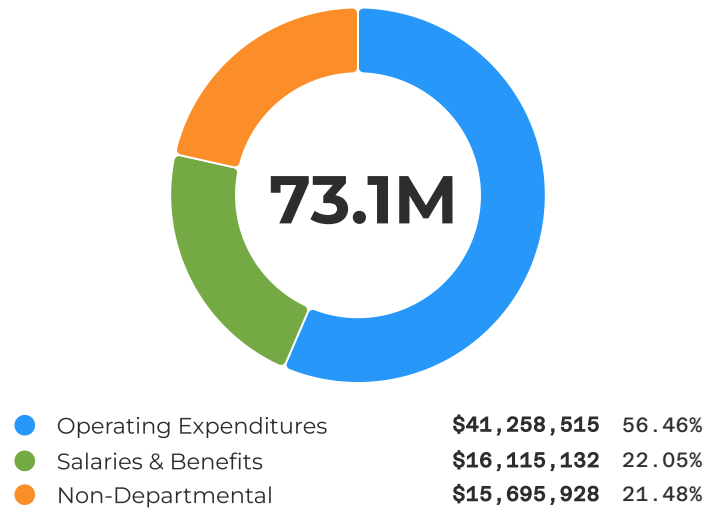
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Total Sale of Surplus Material	\$12,131	\$8,695	-	-	-	-
Other Miscellaneous Rev						
Settlements / Settlements	-	\$3,176	-	-	-	-
Miscellaneous Revenue / FDOT-Reimbursement	-	\$597,625	\$280,000	\$302,400	\$22,400	8.00%
Miscellaneous Revenue / Other	\$29,097	\$232,086	-	\$100,000	\$100,000	-
Miscellaneous Revenue / CAIC	\$270,184	\$243,957	\$400,000	\$432,000	\$32,000	8.00%
Total Other Miscellaneous Rev	\$299,281	\$1,076,844	\$680,000	\$834,400	\$154,400	22.71%
Transfer From						
Governmental Funds / EU Rate Stabilization Fd	-	\$1,403,278	-	-	-	-
Total Transfer From	-	\$1,403,278	-	-	-	-
Contribution						
Contribution / Water	\$381,310	\$539,375	\$615,545	\$579,748	-\$35,797	-5.82%
Contribution / Refuse	\$32,770	\$195,185	\$234,123	\$227,471	-\$6,652	-2.84%
Contribution / Local Sewer	\$300,000	\$378,623	\$416,034	\$394,336	-\$21,698	-5.22%
Total Contribution	\$714,080	\$1,113,183	\$1,265,702	\$1,201,555	-\$64,147	-5.07%
Total Revenues	\$69,888,811	\$68,639,762	\$72,900,659	\$75,161,788	\$2,261,129	3.10%

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary

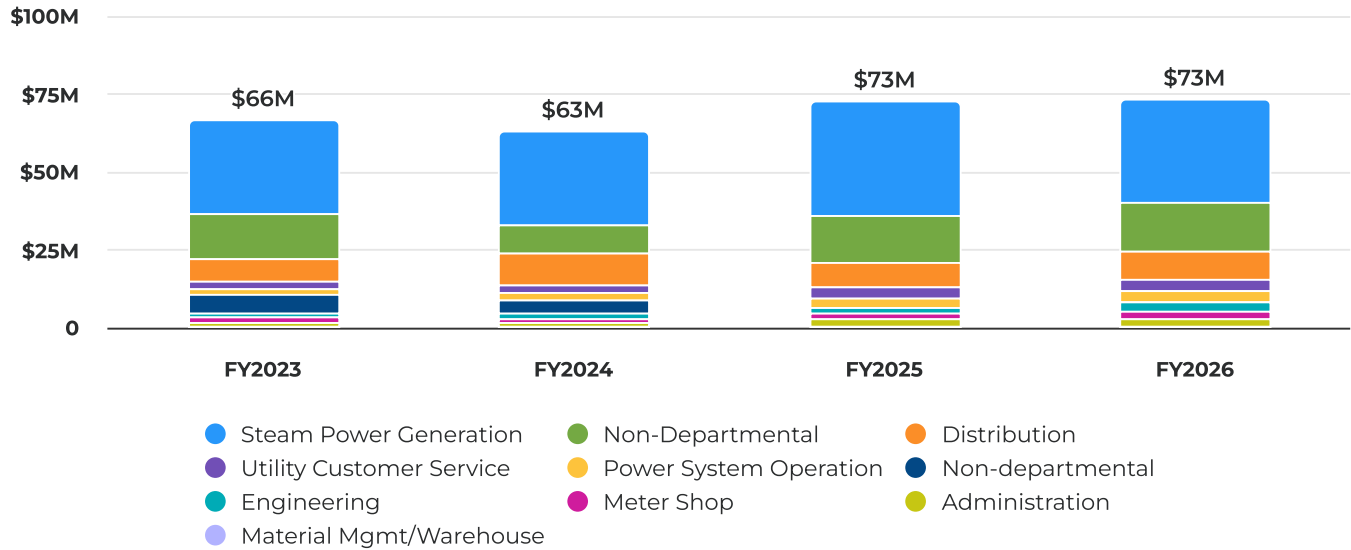


Expenditures Summary

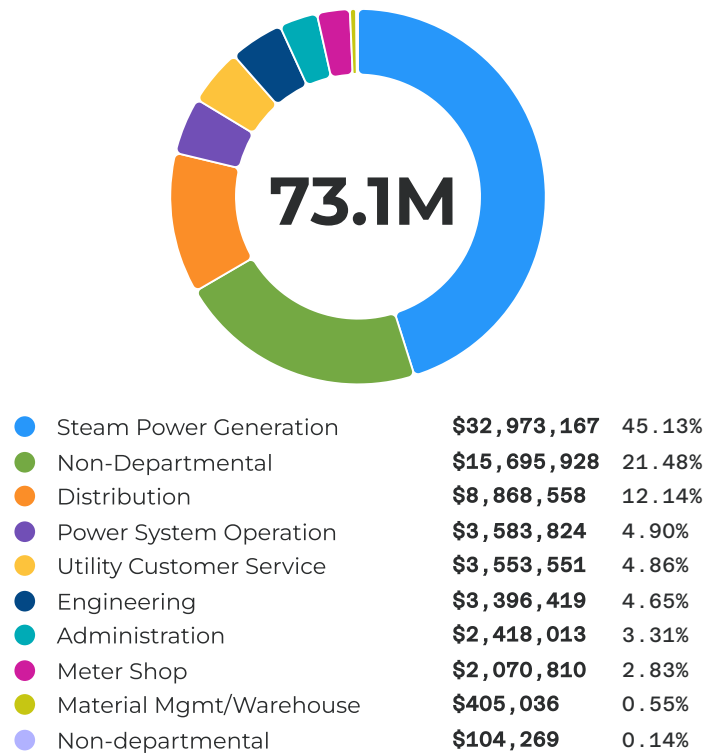
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$11,570,186	\$12,621,363	\$14,521,541	\$16,115,132	\$1,593,591	10.97%
Operating Expenditures	\$40,106,854	\$41,104,017	\$42,918,161	\$41,258,515	-\$1,659,646	-3.87%
Non-Departmental	\$14,673,923	\$8,963,231	\$15,078,826	\$15,695,928	\$617,102	4.09%
Total Expenditures	\$66,350,963	\$62,688,611	\$72,518,528	\$73,069,575	\$551,047	0.76%

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Utility Customer Service						
Salaries & Benefits						

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Wages / Regular	\$561,073	\$634,809	\$771,426	\$827,401	\$55,975	7.26%
Other Salaries / Part Time	\$33,886	\$32,314	\$57,029	\$59,880	\$2,851	5.00%
Overtime / Standard Overtime	\$80,785	\$60,146	\$50,000	\$60,000	\$10,000	20.00%
Special Pay / Longevity	\$4,125	\$4,875	\$4,575	\$6,900	\$2,325	50.82%
Special Pay / Other Pays	-	-	-	\$4,500	\$4,500	-
Administrative / FICA Taxes	\$50,570	\$54,511	\$67,552	\$73,270	\$5,718	8.46%
Retirement Contributions / Defined Benefit Plan	\$156,538	\$147,399	\$192,856	\$169,903	-\$22,953	-11.90%
Retirement Contributions / Defined Cont Plan	-	-	-	\$10,867	\$10,867	-
Administrative / Life & Health Insurance	\$96,574	\$119,132	\$192,131	\$216,372	\$24,241	12.62%
Workers' Compensation / Workers' Comp Regular	\$1,078	\$1,057	\$1,966	\$2,064	\$98	4.98%
Salaries & Wages / Unused Vacation Pay	\$10,493	-	-	-	-	-
Total Salaries & Benefits	\$995,122	\$1,054,243	\$1,337,535	\$1,431,157	\$93,622	7.00%
Operating Expenditures						
Professional Services / Internal IT Support	\$252,657	\$308,544	\$380,450	\$396,505	\$16,055	4.22%
Contractual Services / Other Contractual Service	\$894,821	\$1,099,759	\$1,541,235	\$1,259,580	-\$281,655	-18.27%
Union Dues / Training/Registration	\$3,269	\$8,807	\$20,000	\$28,000	\$8,000	40.00%
Communication/Freight Srv / Postage & Freight	\$29,587	\$30,000	\$30,000	\$32,070	\$2,070	6.90%
Utility Services / Water	\$3,753	\$28,176	\$24,000	\$25,920	\$1,920	8.00%
Utility Services / Sewer	\$4,467	\$17,624	\$16,000	\$17,280	\$1,280	8.00%
Utility Services / Electricity	\$14,148	\$12,300	\$13,000	\$14,040	\$1,040	8.00%
Utility Services / Refuse/Waste Disposal	\$1,859	\$1,429	\$2,500	\$2,700	\$200	8.00%
Rental & Leases / Operating/Capital Leasing	\$68,588	\$75,738	\$111,554	\$97,964	-\$13,590	-12.18%
Insurance / Property/Liability	\$57,905	\$78,172	\$105,532	\$116,085	\$10,553	10.00%
Repair/Maint Services / Equipment-Garage	\$408	-	-	-	-	-
Repair/Maint Services / Other	\$6,543	\$6,089	\$6,100	\$6,100	-	0.00%
Administrative / Printing & Binding	\$4,263	\$2,231	\$8,000	\$9,000	\$1,000	12.50%
Administrative / Promotional Activities	\$8,725	\$8,500	\$15,000	\$15,000	-	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Other Curr Charges/Oblig / Collection Fees	\$9,425	\$10,059	\$20,000	\$20,000	-	0.00%
Office Supplies / Office Supplies	\$23,540	\$17,750	\$50,000	\$50,000	-	0.00%
Operating Supplies / Small Tools & Equipment	-	-	\$600	\$600	-	0.00%
Operating Supplies / Uniforms	-	-	\$1,250	\$1,250	-	0.00%
Operating Supplies / Other	\$15,222	\$1,736	\$600	\$300	-\$300	-50.00%
Replacement & Renewal / Equipment- Technology	\$22,860	\$15,030	\$50,000	\$30,000	-\$20,000	-40.00%
Total Operating Expenditures	\$1,422,040	\$1,721,944	\$2,395,821	\$2,122,394	-\$273,427	-11.41%
Total Utility Customer Service	\$2,417,162	\$2,776,187	\$3,733,356	\$3,553,551	-\$179,805	-4.82%
Administration						
Salaries & Benefits						
Salaries & Wages / Regular	\$484,661	\$409,152	\$495,307	\$678,356	\$183,049	36.96%
Salaries & Wages / Unused Vacation Pay	\$5,057	-	-	-	-	-
Other Salaries / Part Time	-	-	-	\$23,620	-	-
Overtime / Standard Overtime	\$1,610	\$499	\$4,120	\$4,120	-	0.00%
Special Pay / Longevity	\$450	\$1,545	\$1,710	\$4,500	\$2,790	163.16%
Special Pay / Other Pays	\$6,713	\$5,656	\$6,660	\$6,660	-	0.00%
Service / FICA Taxes	\$35,014	\$29,670	\$36,522	\$52,837	\$16,315	44.67%
Retirement Contributions / Defined Benefit Plan	\$86,070	\$37,425	\$64,328	\$98,313	\$33,985	52.83%
Retirement Contributions / 401-a Plan	\$24,425	\$23,463	\$23,799	\$25,189	\$1,390	5.84%
Service / Life & Health Insurance	\$52,057	\$44,593	\$74,794	\$99,987	\$25,193	33.68%
Workers' Compensation / Workers' Comp Regular	\$785	\$602	\$2,765	\$2,903	\$138	4.99%
Total Salaries & Benefits	\$696,842	\$552,605	\$710,005	\$996,485	\$286,480	40.35%
Operating Expenditures						
Professional Services / Legal	\$27,773	\$44,462	\$50,000	\$50,000	-	0.00%
Professional Services / Internal IT Support	\$104,166	\$103,992	\$127,483	\$140,491	\$13,008	10.20%
Professional Services / Other	\$234,270	\$91,979	\$296,000	\$394,470	\$98,470	33.27%
Service / Accounting & Auditing	\$21,023	\$12,682	\$24,000	-	-\$24,000	-100.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Contractual Services / Other Contractual Service	\$46,601	\$52,741	\$223,150	\$230,850	\$7,700	3.45%
Travel & Training / Training/Registration	\$4,423	\$6,695	\$7,500	\$7,500	-	0.00%
Travel & Training / Lodging/Transportation	\$2,891	\$2,088	\$5,000	\$5,000	-	0.00%
Communication/Freight Srv / Postage & Freight	\$691	\$359	\$1,500	\$1,635	\$135	9.00%
Utility Services / Water	\$508	\$477	\$550	\$626	\$76	13.82%
Utility Services / Sewer	\$299	\$278	\$350	\$378	\$28	8.00%
Utility Services / Electricity	\$6,054	\$5,271	\$6,500	\$7,020	\$520	8.00%
Utility Services / Refuse/Waste Disposal	\$254	\$261	\$750	\$810	\$60	8.00%
Rental & Leases / Operating/Capital Leasing	\$4,520	\$1,771	\$4,000	\$4,000	-	0.00%
Insurance / Property/Liability	\$56,080	\$75,708	\$102,206	\$112,427	\$10,221	10.00%
Repair/Maint Services / Buildings	\$60,339	\$19,779	-	-	-	-
Repair/Maint Services / Equipment-General	\$250	-	\$4,000	\$4,000	-	0.00%
Repair/Maint Services / Equipment-Garage	\$53,900	\$5,635	\$6,480	\$7,703	\$1,223	18.87%
Repair/Maint Services / Heavy Equipment	\$3,552	\$1,986	-	-	-	-
Service / Printing & Binding	\$2,645	\$2,402	\$4,000	\$4,000	-	0.00%
Service / Promotional Activities	\$17,336	\$1,253	\$13,500	\$13,500	-	0.00%
Other Curr Charges/Oblig / Oblig/Other	\$12,065	\$9,316	\$12,000	\$12,000	-	0.00%
Office Supplies / Office Supplies	\$25,168	\$7,986	\$10,000	\$10,000	-	0.00%
Operating Supplies / Gas, Lubricants, & Oil	\$11,158	\$6,549	-	\$2,000	-	-
Operating Supplies / Small Tools & Equipment	\$60	-	-	-	-	-
Operating Supplies / Safety Compliance	\$23,000	\$23,485	\$25,000	\$25,000	-	0.00%
Operating Supplies / Computer Software	-	-	\$1,000	\$1,000	-	0.00%
Service / Books, Pub, Subsc, & Memb	\$42,763	\$42,633	\$55,000	\$55,000	-	0.00%
Service / Machinery & Equipment	-	-	\$322,118	\$322,118	-	0.00%
Machinery & Equipment / Electric	-	-	-	\$10,000	-	-
Service / Capital Outlay Contra	-\$45,603	-	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Total Operating Expenditures	\$716,186	\$519,788	\$1,302,087	\$1,421,528	\$119,441	9.17%
Total Administration	\$1,413,028	\$1,072,393	\$2,012,092	\$2,418,013	\$405,921	20.17%
Engineering						
Salaries & Benefits						
Salaries & Wages / Regular	\$907,297	\$939,089	\$1,120,598	\$2,022,054	\$901,456	80.44%
Salaries & Wages / Unused Vacation Pay	\$92	-	-	-	-	-
Other Salaries / Part Time	\$12,564	-	\$34,883	\$36,627	\$1,744	5.00%
Overtime / Standard Overtime	\$4,884	\$16,670	\$10,000	\$10,000	-	0.00%
Special Pay / Longevity	\$2,140	\$1,725	\$1,875	\$5,000	\$3,125	166.67%
Special Pay / Other Pays	-	-	-	\$4,500	-	-
Service / FICA Taxes	\$70,071	\$74,348	\$89,303	\$158,912	\$69,609	77.95%
Retirement Contributions / Defined Benefit Plan	\$242,149	\$218,402	\$280,150	\$415,518	\$135,368	48.32%
Retirement Contributions / 401-a Plan	\$3,301	-	-	\$15,866	-	-
Service / Life & Health Insurance	\$79,200	\$89,647	\$117,691	\$273,810	\$156,119	132.65%
Workers' Compensation / Workers' Comp Regular	\$15,488	\$13,116	\$25,101	\$26,356	\$1,255	5.00%
Total Salaries & Benefits	\$1,337,186	\$1,352,997	\$1,679,601	\$2,968,643	\$1,289,042	76.75%
Operating Expenditures						
Professional Services / Internal IT Support	\$71,742	\$88,658	\$91,910	\$111,751	\$19,841	21.59%
Contractual Services / Other Contractual Service	\$131,156	\$85,061	\$180,000	\$180,000	-	0.00%
Travel & Training / Training/Registration	\$5,244	\$5,932	\$24,000	\$24,000	-	0.00%
Travel & Training / Lodging/Transportation	\$1,319	\$3,192	\$37,800	\$37,800	-	0.00%
Communication/Freight Srv / Postage & Freight	\$382	\$695	\$1,500	\$1,635	\$135	9.00%
Utility Services / Water	\$134	\$125	\$150	\$165	\$15	10.00%
Utility Services / Sewer	\$79	\$73	\$90	\$98	\$8	8.89%
Utility Services / Electricity	\$1,594	\$1,388	\$1,600	\$1,728	\$128	8.00%
Utility Services / Refuse/Waste Disposal	\$67	\$69	\$115	\$124	\$9	7.83%
Rental & Leases / Operating/Capital Leasing	\$600	\$18,000	\$18,000	\$18,000	-	0.00%
Insurance / Property/Liability	\$3,751	\$5,064	\$6,836	\$7,520	\$684	10.01%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Repair/Maint Services / Equipment-General	-	-	\$5,000	\$5,000	-	0.00%
Repair/Maint Services / Equipment-Garage	\$31,400	\$28,175	\$32,401	\$49,255	\$16,854	52.02%
Repair/Maint Services / Heavy Equipment	\$11	\$770	-	-	-	-
Office Supplies / Office Supplies	-	-	\$3,000	\$3,000	-	0.00%
Operating Supplies / Gas, Lubricants, & Oil	\$1,580	\$1,053	\$1,200	\$1,200	-	0.00%
Operating Supplies / Small Tools & Equipment	\$2,500	\$730	\$3,000	\$3,000	-	0.00%
Operating Supplies / Uniforms	-	\$3,477	\$4,500	\$4,500	-	0.00%
Operating Supplies / Computer Software	\$6,100	-	-	-	-	-
Operating Supplies / Other	-	\$16	\$2,000	\$2,000	-	0.00%
Service / Books, Pub, Subsc, & Memb	-	\$299	\$1,000	\$1,000	-	0.00%
Replacement & Renewal / Equipment- Technology	\$94,883	\$255,961	\$332,500	\$332,500	-	0.00%
Service / Machinery & Equipment	-	-	\$8,500	\$8,500	-	0.00%
Machinery & Equipment / Electric	-	\$2,324	-	-	-	-
Machinery & Equipment / Misc. Equipment	-	-	\$15,000	\$15,000	-	0.00%
Service / Capital Outlay Contra	-\$216,063	-	-\$680,909	-\$380,000	\$300,909	-44.19%
Total Operating Expenditures	\$136,479	\$501,062	\$89,193	\$427,776	\$338,583	379.61%
Total Engineering	\$1,473,665	\$1,854,059	\$1,768,794	\$3,396,419	\$1,627,625	92.02%
Material Mgmt/Warehouse						
Salaries & Benefits						
Salaries & Wages / Regular	\$142,706	\$207,069	\$301,960	\$306,022	\$4,062	1.35%
Salaries & Wages / Unused Vacation Pay	\$571	-	-	-	-	-
Overtime / Standard Overtime	\$6,947	\$4,551	\$3,000	\$10,000	\$7,000	233.33%
Service / FICA Taxes	\$11,116	\$15,904	\$23,329	\$24,176	\$847	3.63%
Retirement Contributions / Defined Benefit Plan	\$46,565	\$47,053	\$75,490	\$56,210	-\$19,280	-25.54%
Service / Life & Health Insurance	\$21,076	\$30,363	\$44,967	\$47,326	\$2,359	5.25%
Workers' Compensation / Workers' Comp Regular	\$2,459	\$2,959	\$4,281	\$4,495	\$214	5.00%
Total Salaries & Benefits	\$231,440	\$307,899	\$453,027	\$448,229	-\$4,798	-1.06%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Operating Expenditures						
Contractual Services / Other Contractual Service	\$3,122	\$5,882	\$6,000	\$7,000	\$1,000	16.67%
Travel & Training / Training/Registration	\$5,817	\$5,045	\$3,000	\$7,500	\$4,500	150.00%
Communication/Freight Srv / Postage & Freight	\$2,044	\$179	\$3,500	\$3,270	-\$230	-6.57%
Repair/Maint Services / Equipment-General	\$42,908	\$7,914	\$66,250	\$3,000	-\$63,250	-95.47%
Repair/Maint Services / Equipment-Garage	-	-	\$9,125	\$10,745	\$1,620	17.75%
Repair/Maint Services / Warehouse Supplies	\$2,722	\$3,941	\$15,000	\$50,000	\$35,000	233.33%
Service / Printing & Binding	-	\$514	\$1,000	\$1,200	\$200	20.00%
Office Supplies / Office Supplies	\$86	-	\$2,000	\$2,000	-	0.00%
Operating Supplies / Gas, Lubricants, & Oil	-	-	\$9,000	\$6,000	-\$3,000	-33.33%
Operating Supplies / Small Tools & Equipment	\$5,630	\$10,979	\$22,000	\$12,000	-\$10,000	-45.45%
Operating Supplies / Uniforms	-	-	\$2,400	\$2,400	-	0.00%
Operating Supplies / Other	\$11,670	\$5,196	\$13,500	\$13,500	-	0.00%
Machinery & Equipment / Electric	-	\$4,453	-	-	-	-
Service / Capital Outlay Contra	-\$4,852	-	-\$161,808	-\$161,808	-	0.00%
Total Operating Expenditures	\$69,147	\$44,103	-\$9,033	-\$43,193	-\$34,160	378.17%
Total Material Mgmt/Warehouse	\$300,587	\$352,002	\$443,994	\$405,036	-\$38,958	-8.77%
Steam Power Generation						
Salaries & Benefits						
Salaries & Wages / Regular	\$1,012,479	\$994,050	\$1,079,250	\$487,152	-\$592,098	-54.86%
Salaries & Wages / Unused Vacation Pay	-\$4,708	-	-	-	-	-
Overtime / Standard Overtime	\$97,403	\$87,150	\$128,750	\$40,000	-\$88,750	-68.93%
Special Pay / Longevity	\$9,771	\$6,527	\$2,100	\$5,000	\$2,900	138.10%
Special Pay / Other Pays	\$7,194	\$6,195	\$4,500	\$4,500	-	0.00%
Service / FICA Taxes	\$84,616	\$82,028	\$92,848	\$40,985	-\$51,863	-55.86%
Retirement Contributions / Defined Benefit Plan	\$200,419	\$160,303	\$233,709	\$79,927	-\$153,782	-65.80%
Retirement Contributions / 401-a Plan	\$13,213	\$14,320	\$14,441	\$16,680	\$2,239	15.50%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Service / Life & Health Insurance	\$152,226	\$147,879	\$185,927	\$55,973	-\$129,954	-69.90%
Workers' Compensation / Workers' Comp Regular	\$17,710	\$14,291	\$24,175	\$25,384	\$1,209	5.00%
Total Salaries & Benefits	\$1,590,323	\$1,512,743	\$1,765,700	\$755,601	-\$1,010,099	-57.21%
Operating Expenditures						
Professional Services / Internal IT Support	\$91,771	\$98,057	\$121,877	\$162,207	\$40,330	33.09%
Professional Services / Environmental Compl	\$61,511	\$46,648	\$69,330	\$29,930	-\$39,400	-56.83%
Professional Services / Other	\$8,604	\$6,911	\$8,000	\$6,500	-\$1,500	-18.75%
Contractual Services / Purchased Power OUC	\$10,375,224	\$11,422,491	\$5,291,168	\$11,313,980	\$6,022,812	113.83%
Contractual Services / F.P&L Transmission Cost	\$2,518,560	\$3,364,958	\$3,998,241	\$3,496,157	-\$502,084	-12.56%
Contractual Services / Purch Power Stanton Base	\$4,395,518	\$1,500,232	\$1,009,628	\$320,955	-\$688,673	-68.21%
Contractual Services / Pur Power Stanton PCA	-	\$1,207,454	\$2,560,592	\$648,555	-\$1,912,037	-74.67%
Contractual Services / Pur Power StLucie Nuclear	\$8,716,141	\$8,402,699	\$9,307,041	\$8,734,279	-\$572,762	-6.15%
Contractual Services / FPU - Gas Distribution	\$469,018	\$362,084	\$462,369	\$562,655	\$100,286	21.69%
Contractual Services / Gas South	\$221,022	\$170,028	\$4,050,000	\$200,000	-\$3,850,000	-95.06%
Contractual Services / Pur Power - FMPA Solar II	-	-	\$5,404,411	\$4,291,656	-\$1,112,755	-20.59%
Contractual Services / Net Meter Power Purchase	-	\$1,194	-	\$2,000	-	-
Contractual Services / Other Contractual Service	\$234,588	\$196,993	\$275,275	\$274,500	-\$775	-0.28%
Contractual Services / Net Meter Contra	\$3,130	-\$129	-	\$5,000	-	-
Travel & Training / Training/Registration	\$6,287	\$2,919	\$14,000	\$10,000	-\$4,000	-28.57%
Travel & Training / Other	\$21	-	-	-	-	-
Communication/Freight Srv / Postage & Freight	\$950	\$943	\$2,500	\$2,725	\$225	9.00%
Utility Services / Water	\$41,825	\$39,258	\$50,000	\$54,000	\$4,000	8.00%
Utility Services / Sewer	\$77,006	\$77,453	\$85,000	\$117,046	\$32,046	37.70%
Utility Services / Electricity	\$6,491	\$5,669	\$6,500	\$7,020	\$520	8.00%
Utility Services / Refuse/Waste Disposal	\$5,991	\$6,151	\$8,000	\$8,640	\$640	8.00%
Utility Services / Natural Gas	\$78,412	-	\$250,000	\$200,000	-\$50,000	-20.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Rental & Leases / Operating/Capital Leasing	\$4,512	\$4,799	\$7,000	\$7,000	-	0.00%
Insurance / Property/Liability	\$784,844	\$1,059,539	\$1,430,378	\$1,573,416	\$143,038	10.00%
Repair/Maint Services / Buildings	\$9,434	\$10,496	-	-	-	-
Repair/Maint Services / Equipment-General	\$23,449	\$22,685	\$20,575	\$21,500	\$925	4.50%
Repair/Maint Services / Equipment-Garage	\$11,800	\$7,935	\$9,125	\$10,745	\$1,620	17.75%
Repair/Maint Services / Heavy Equipment	\$128	\$93	-	-	-	-
Repair/Maint Services / Boiler Plant	\$21,026	\$581	\$25,000	\$5,000	-\$20,000	-80.00%
Repair/Maint Services / Electrical Plant	\$49,527	\$68,911	\$125,000	\$25,000	-\$100,000	-80.00%
Repair/Maint Services / Steam Plant	\$14,970	\$6,800	\$11,000	\$2,500	-\$8,500	-77.27%
Repair/Maint Services / Other Plant	\$6,648	\$6,980	\$10,000	\$7,500	-\$2,500	-25.00%
Service / Printing & Binding	\$251	-	\$2,500	\$2,500	-	0.00%
Other Curr Charges/Oblig / Advertising	-	-	\$2,000	\$2,000	-	0.00%
Office Supplies / Office Supplies	\$302	\$54	\$2,000	\$800	-\$1,200	-60.00%
Office Supplies / Office Furniture	-	-	\$500	\$500	-	0.00%
Operating Supplies / Gas, Lubricants, & Oil	\$389	\$398	\$1,500	\$1,500	-	0.00%
Operating Supplies / Lubricants	\$2,246	-	\$2,500	-	-\$2,500	-100.00%
Operating Supplies / Inventory/Over-Short	\$1,282	\$752	-	-	-	-
Operating Supplies / Inventory Clearing Acct	\$5,812	-	-	-	-	-
Operating Supplies / Small Tools & Equipment	\$4,313	\$3,067	\$5,000	\$5,000	-	0.00%
Operating Supplies / Chemicals	\$24,844	\$27,287	\$30,000	\$3,000	-\$27,000	-90.00%
Operating Supplies / Uniforms	\$2,794	\$3,437	\$3,500	\$2,000	-\$1,500	-42.86%
Operating Supplies / Lab	\$1,324	\$2,245	\$1,500	-	-\$1,500	-100.00%
Operating Supplies / Other	\$62,292	\$54,045	\$32,185	\$4,800	-\$27,385	-85.09%
Service / Books, Pub, Subsc, & Memb	\$1,200	\$71,209	\$95,000	\$95,000	-	0.00%
Machinery & Equipment / Electric	-	\$2,419	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Service / Capital Outlay Contra	-	-	-\$83,778	-	\$83,778	-100.00%
Total Operating Expenditures	\$28,345,457	\$28,265,745	\$34,706,417	\$32,217,566	-\$2,488,851	-7.17%
Total Steam Power Generation	\$29,935,780	\$29,778,488	\$36,472,117	\$32,973,167	-\$3,498,950	-9.59%
Power System Operation						
Salaries & Benefits						
Salaries & Wages / Regular	\$796,034	\$852,526	\$932,041	\$1,058,709	\$126,668	13.59%
Salaries & Wages / Unused Vacation Pay	\$10,541	-	-	-	-	-
Overtime / Standard Overtime	\$106,595	\$110,508	\$120,000	\$160,000	\$40,000	33.33%
Special Pay / Longevity	\$6,225	\$8,025	\$8,325	\$10,800	\$2,475	29.73%
Special Pay / Other Pays	\$5,185	\$4,673	\$4,500	\$4,500	-	0.00%
Service / FICA Taxes	\$68,274	\$72,518	\$81,393	\$94,333	\$12,940	15.90%
Retirement Contributions / Defined Benefit Plan	\$201,493	\$173,777	\$233,010	\$269,616	\$36,606	15.71%
Service / Life & Health Insurance	\$102,266	\$106,058	\$130,619	\$168,256	\$37,637	28.81%
Workers' Compensation / Workers' Comp Regular	\$15,263	\$13,571	\$19,192	\$20,152	\$960	5.00%
Total Salaries & Benefits	\$1,311,876	\$1,341,656	\$1,529,080	\$1,786,366	\$257,286	16.83%
Operating Expenditures						
Professional Services / Internal IT Support	\$73,160	\$113,242	\$123,770	\$129,987	\$6,217	5.02%
Professional Services / Other	\$272,355	\$342,530	\$688,600	\$699,726	\$11,126	1.62%
Contractual Services / Maintenance	\$1,542	\$3,283	\$6,000	\$6,000	-	0.00%
Contractual Services / Other Contractual Service	\$5,160	\$160,698	\$605,400	\$905,650	\$300,250	49.60%
Travel & Training / Training/Registration	\$12,403	\$4,278	\$25,000	\$25,000	-	0.00%
Communication/Freight Srv / Telephone	\$812	-	-	-	-	-
Utility Services / Water	\$1,253	\$1,266	\$1,600	\$1,728	\$128	8.00%
Utility Services / Sewer	\$328	\$313	\$400	\$432	\$32	8.00%
Utility Services / Electricity	\$33,047	\$37,396	\$40,000	\$44,668	\$4,668	11.67%
Utility Services / Refuse/Waste Disposal	\$7,797	\$8,015	\$9,500	\$10,526	\$1,026	10.80%
Rental & Leases / Operating/Capital Leasing	\$3,587	\$3,746	\$3,750	\$3,450	-\$300	-8.00%
Insurance / Property/Liability	\$46,930	\$63,356	\$85,531	\$94,084	\$8,553	10.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Repair/Maint Services / Buildings	\$773	\$1,012	-	-	-	-
Repair/Maint Services / Equipment-General	\$190	\$2,218	\$2,000	\$2,000	-	0.00%
Repair/Maint Services / Equipment-Utilities	\$55	\$498	\$1,000	\$1,000	-	0.00%
Service / Printing & Binding	\$968	\$397	\$1,000	\$1,000	-	0.00%
Office Supplies / Office Supplies	\$1,362	\$1,992	\$3,000	\$3,000	-	0.00%
Operating Supplies / Small Tools & Equipment	\$123	\$39	\$250	\$250	-	0.00%
Operating Supplies / Uniforms	-	\$1,208	-	\$500	-	-
Replacement & Renewal / Equipment- Technology	\$370	\$343	\$3,000	\$3,000	-	0.00%
Machinery & Equipment / Electric	-	\$2,160	-	-	-	-
Service / Capital Outlay Contra	-	-	-\$134,543	-\$134,543	-	0.00%
Total Operating Expenditures	\$462,215	\$747,990	\$1,465,258	\$1,797,458	\$332,200	22.67%
Total Power System Operation	\$1,774,091	\$2,089,646	\$2,994,338	\$3,583,824	\$589,486	19.69%
Distribution						
Salaries & Benefits						
Salaries & Wages / Regular	\$2,261,255	\$2,789,425	\$3,146,333	\$3,090,277	-\$56,056	-1.78%
Salaries & Wages / Unused Vacation Pay	\$15,727	-	-	-	-	-
Other Salaries / Part Time	-	-	\$48,675	\$51,109	\$2,434	5.00%
Overtime / Standard Overtime	\$855,946	\$1,361,330	\$1,000,000	\$1,500,000	\$500,000	50.00%
Special Pay / Longevity	\$3,770	\$4,653	\$1,125	\$3,000	\$1,875	166.67%
Special Pay / Other Pays	\$21,494	\$26,977	\$4,500	-	-\$4,500	-100.00%
Service / FICA Taxes	\$232,731	\$312,212	\$269,733	\$273,679	\$3,946	1.46%
Retirement Contributions / Defined Benefit Plan	\$578,113	\$570,380	\$748,806	\$1,016,654	\$267,848	35.77%
Retirement Contributions / 401-a Plan	\$5,374	\$14,967	\$15,111	-	-\$15,111	-100.00%
Service / Life & Health Insurance	\$290,629	\$340,768	\$443,002	\$451,908	\$8,906	2.01%
Workers' Compensation / Workers' Comp Regular	\$48,748	\$55,842	\$71,568	\$75,146	\$3,578	5.00%
Total Salaries & Benefits	\$4,313,787	\$5,476,554	\$5,748,853	\$6,461,773	\$712,920	12.40%
Operating Expenditures						

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Professional Services / Equipment Test	\$23,092	\$16,820	\$25,000	\$25,000	-	0.00%
Professional Services / Internal IT Support	\$53,534	\$53,782	\$64,597	\$74,923	\$10,326	15.99%
Professional Services / Environmental Compl	\$150	\$1,241	\$5,000	\$5,000	-	0.00%
Professional Services / Other	\$1,761,478	\$129,374	\$150,000	\$150,000	-	0.00%
Contractual Services / Maintenance	\$1,085,861	\$1,119,324	\$1,260,000	\$1,260,000	-	0.00%
Contractual Services / Other Contractual Service	\$200,295	\$69,480	\$115,250	\$150,250	\$35,000	30.37%
Contractual Services / Right of Way	\$35,196	\$36,287	\$40,000	\$40,000	-	0.00%
Travel & Training / Training/Registration	\$34,755	\$28,520	\$45,000	\$45,000	-	0.00%
Travel & Training / Lodging/Transportation	-	\$200	-	-	-	-
Communication/Freight Srv / Postage & Freight	\$3,651	\$2,792	\$10,000	\$10,900	\$900	9.00%
Utility Services / Water	\$6,790	\$4,580	\$6,800	\$7,344	\$544	8.00%
Utility Services / Sewer	\$1,896	\$1,765	\$2,000	\$2,363	\$363	18.15%
Utility Services / Electricity	\$50,514	\$47,930	\$50,000	\$65,839	\$15,839	31.68%
Utility Services / Refuse/Waste Disposal	\$14,855	\$16,585	\$15,500	\$2,164	-\$13,336	-86.04%
Rental & Leases / Vehicles	\$122,790	\$22,010	\$35,000	\$45,000	\$10,000	28.57%
Insurance / Property/Liability	\$107,482	\$145,101	\$195,886	\$215,475	\$19,589	10.00%
Repair/Maint Services / Buildings	\$6,900	-	-	-	-	-
Repair/Maint Services / Equipment-General	\$5,689	\$2,179	\$7,500	\$11,000	\$3,500	46.67%
Repair/Maint Services / Equipment-Garage	\$82,575	\$61,180	\$70,357	\$72,167	\$1,810	2.57%
Repair/Maint Services / Small Equipment	\$3,816	\$4,873	\$10,000	\$10,000	-	0.00%
Repair/Maint Services / Heavy Equipment	\$34,744	\$43,202	\$25,000	\$81,647	\$56,647	226.59%
Repair/Maint Services / Heavy Equip-ext repairs	\$84,416	\$128,618	\$125,000	\$175,000	\$50,000	40.00%
Repair/Maint Services / CAIC	-	-	\$160,000	\$172,800	\$12,800	8.00%
Repair/Maint Services / Infrastructure	\$3,701	-	\$15,000	\$15,000	-	0.00%
Repair/Maint Services / Substation Equipment	\$401,573	\$274,438	\$600,000	\$610,000	\$10,000	1.67%
Repair/Maint Services / Poles, Towers & Fixtures	\$609,503	\$739,925	\$600,000	\$700,000	\$100,000	16.67%
Repair/Maint Services / Overhead Conductors	\$125,125	\$142,775	\$100,000	\$150,000	\$50,000	50.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Repair/Maint Services / Underground Conductors	\$80,077	\$202,291	\$50,000	\$150,000	\$100,000	200.00%
Repair/Maint Services / Line Transformers	\$610,644	\$1,093,423	\$350,000	\$450,000	\$100,000	28.57%
Repair/Maint Services / Services	-	-	\$5,000	\$5,000	-	0.00%
Repair/Maint Services / St Lights & School Signal	-	\$717	-	-	-	-
Service / Printing & Binding	\$1,795	\$2,078	\$2,000	\$2,000	-	0.00%
Other Curr Charges/Oblig / Advertising	-	-	\$2,500	\$2,500	-	0.00%
Other Curr Charges/Oblig / Oblig/Other	-	-	\$500	\$500	-	0.00%
Operating Supplies / Gas, Lubricants, & Oil	\$96,911	\$89,212	\$100,000	\$100,000	-	0.00%
Operating Supplies / Inventory/Over-Short	-\$624,196	\$30,343	-	-	-	-
Operating Supplies / Small Tools & Equipment	\$96,308	\$93,517	\$387,775	\$150,000	-\$237,775	-61.32%
Operating Supplies / Chemicals	-	-	\$1,000	\$1,000	-	0.00%
Operating Supplies / Uniforms	\$28,145	\$52,906	\$112,225	\$70,000	-\$42,225	-37.63%
Operating Supplies / Other	\$70,716	\$49,479	\$70,000	\$80,000	\$10,000	14.29%
Service / Books, Pub, Subsc, & Memb	-	-	\$2,400	\$2,400	-	0.00%
Service / Capital Outlay Contra	-\$2,396,685	-	-\$2,599,507	-\$2,703,487	-\$103,980	4.00%
Total Operating Expenditures	\$2,824,096	\$4,706,947	\$2,216,783	\$2,406,785	\$190,002	8.57%
Total Distribution	\$7,137,883	\$10,183,501	\$7,965,636	\$8,868,558	\$902,922	11.34%
Meter Shop						
Salaries & Benefits						
Salaries & Wages / Regular	\$652,850	\$636,693	\$768,780	\$700,566	-\$68,214	-8.87%
Salaries & Wages / Unused Vacation Pay	\$6,223	-	-	-	-	-
Other Salaries / Part Time	\$61,447	\$60,737	\$79,052	\$163,992	\$84,940	107.45%
Overtime / Standard Overtime	\$32,803	\$22,655	\$20,000	\$20,000	-	0.00%
Special Pay / Longevity	\$9,732	\$10,134	\$3,300	\$6,500	\$3,200	96.97%
Special Pay / Other Pays	\$25	-	-	-	-	-
Service / FICA Taxes	\$56,430	\$54,667	\$66,642	\$68,166	\$1,524	2.29%
Retirement Contributions / Defined	\$147,650	\$119,927	\$192,195	\$155,983	-\$36,212	-18.84%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Benefit Plan						
Service / Life & Health Insurance	\$115,660	\$108,897	\$154,977	\$138,237	-\$16,740	-10.80%
Workers' Compensation / Workers' Comp Regular	\$10,790	\$8,956	\$12,794	\$13,434	\$640	5.00%
Total Salaries & Benefits	\$1,093,610	\$1,022,666	\$1,297,740	\$1,266,878	-\$30,862	-2.38%
Operating Expenditures						
Professional Services / Equipment Test	\$645	\$1,633	\$3,500	\$3,500	-	0.00%
Professional Services / Internal IT Support	\$100,501	\$139,940	\$173,265	\$172,472	-\$793	-0.46%
Professional Services / Other	\$53,964	\$47,697	\$185,000	\$115,000	-\$70,000	-37.84%
Contractual Services / Maintenance	\$7,535	\$3,148	\$6,400	\$6,400	-	0.00%
Contractual Services / Other Contractual Service	\$13,070	\$11,734	\$15,000	\$15,000	-	0.00%
Travel & Training / Training/Registration	\$1,276	\$75	\$1,350	\$1,350	-	0.00%
Travel & Training / Lodging/Transportation	-	\$200	\$6,000	\$3,000	-\$3,000	-50.00%
Communication/Freight Srv / Mobile Radios	\$20	-	\$36,000	\$36,000	-	0.00%
Communication/Freight Srv / Postage & Freight	\$791	\$508	\$1,000	\$1,090	\$90	9.00%
Insurance / Property/Liability	\$26,237	\$35,420	\$47,817	\$52,599	\$4,782	10.00%
Repair/Maint Services / Equipment-Garage	-	\$56,350	\$64,803	\$77,022	\$12,219	18.86%
Repair/Maint Services / Small Equipment	\$1,355	\$759	\$6,000	\$6,000	-	0.00%
Repair/Maint Services / Heavy Equipment	-	\$833	-	-	-	-
Repair/Maint Services / Poles, Towers & Fixtures	-	\$371	-	-	-	-
Repair/Maint Services / Meters	\$152,137	\$43,870	\$165,000	\$268,000	\$103,000	62.42%
Repair/Maint Services / St Lights & School Signal	\$7,951	\$4,637	\$15,000	\$15,000	-	0.00%
Office Supplies / Office Supplies	-	-	-	\$6,000	-	-
Operating Supplies / Gas, Lubricants, & Oil	\$2,685	\$20,619	\$7,500	\$7,499	-\$1	-0.01%
Operating Supplies / Small Tools & Equipment	\$2,410	\$2,537	\$3,000	\$3,000	-	0.00%
Operating Supplies / Uniforms	\$9,308	\$5,558	\$15,000	\$15,000	-	0.00%
Operating Supplies / Other	-	\$30	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Total Operating Expenditures	\$379,885	\$375,919	\$751,635	\$803,932	\$52,297	6.96%
Total Meter Shop	\$1,473,495	\$1,398,585	\$2,049,375	\$2,070,810	\$21,435	1.05%
Non-departmental						
Operating Expenditures						
Service / Depreciation	\$1,851,477	-	-	-	-	-
Service / Interest	\$3,894,600	\$4,198,006	-	\$104,269	-	-
Miscellaneous Expenses / Client Refund Interest Ex	\$5,272	\$22,513	-	-	-	-
Total Operating Expenditures	\$5,751,349	\$4,220,519	-	\$104,269	\$104,269	-
Total Non-departmental	\$5,751,349	\$4,220,519	-	\$104,269	\$104,269	-
Non-Departmental						
Non-Departmental						
Miscellaneous Expenses / Undistributed Daily Activ	\$130,650	-	-	-	-	-
Debt Service / Principal	-	-	-	\$2,158,908	\$2,158,908	-
Debt Service / Interest	-	-	-	\$5,513,812	\$5,513,812	-
Retirement Contributions / GASB 68 Adjustment	\$228,870	-	-	-	-	-
Life & Health Insurance / GASB 75 OPEB Contra	-\$43,478	-	-	-	-	-
Admin Charges / Bank Charges and Fees	\$3,446	\$4,553	\$50,000	\$5,500	-\$44,500	-89.00%
Principal / Debt	-	-	\$6,190,961	-	-\$6,190,961	-100.00%
Contractual Services / Interfund Admins Services	\$3,338,012	\$2,547,314	\$2,856,812	\$3,451,793	\$594,981	20.83%
Other Curr Charges/Oblig / Contribution to GF	\$5,048,959	\$4,911,364	\$5,832,053	\$4,416,915	-\$1,415,138	-24.26%
Transfers / To General Fund	-	-	\$149,000	\$149,000	-	0.00%
Transfers / To EU Storm Fund	-	\$500,000	-	-	-	-
Transfers / To EU Rate Stabilizatr FD	\$2,500,000	\$1,000,000	-	-	-	-
Transfers / Transfer to Capital Pro	\$3,467,464	-	-	-	-	-
Total Non-Departmental	\$14,673,923	\$8,963,231	\$15,078,826	\$15,695,928	\$617,102	4.09%
Total Non-Departmental	\$14,673,923	\$8,963,231	\$15,078,826	\$15,695,928	\$617,102	4.09%
Total Expenditures	\$66,350,963	\$62,688,611	\$72,518,528	\$73,069,575	\$551,047	0.76%

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Utility Customer Service						
Salaries & Wages / Regular	\$771,426	\$771,426	\$827,401	\$55,975	7.26%	The increase/decrease in salaries is due to position reclassifications and transfers
Other Salaries / Part Time	\$57,029	\$57,029	\$59,880	\$2,851	5.00%	
Overtime / Standard Overtime	\$50,000	\$50,000	\$60,000	\$10,000	20.00%	Overtime needed to support work duties when team members are out sick, vacation or special projects. Increasing from \$50K to \$60K to cover standard outside work hours
Special Pay / Longevity	\$4,575	\$4,575	\$6,900	\$2,325	50.82%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	-	-	\$4,500	\$4,500	-	
Administrative / FICA Taxes	\$67,552	\$67,552	\$73,270	\$5,718	8.46%	
Retirement Contributions / Defined Benefit Plan	\$192,856	\$192,856	\$169,903	-\$22,953	-11.90%	
Retirement Contributions / Defined Cont Plan	-	-	\$10,867	\$10,867	-	
Administrative / Life & Health Insurance	\$192,131	\$192,131	\$216,372	\$24,241	12.62%	
Workers' Compensation / Workers' Comp Regular	\$1,966	\$1,966	\$2,064	\$98	4.98%	
Professional Services / Internal IT Support	\$380,450	\$380,450	\$396,505	\$16,055	4.22%	
Contractual Services / Other Contractual Service	\$1,541,235	\$1,541,235	\$1,259,580	-\$281,655	-18.27%	Budget decrease due to the transition to New Call Center Vendor, AnswerNet in FEB 2025 for System Operations; Customer Service will transition to Answer Net 5-1-2025. The lower cost is due to charging \$6.57 per call vs. a minute charge by ENCO.
DataProse	-	\$190,000	\$190,000	-	0.00%	Data Prose/ Bill format company prints customer utility bills using the city bill file. Increase from \$180K to \$190K as a result of Dataprose rate increase in bill format costs.
Lock Box print processing	-	\$20,000	\$20,000	-	0.00%	Lock Box print processing - Cost to process customer check payments \$20K
Customer Credit Checks	-	\$10,000	\$20,000	\$10,000	100.00%	On Line Customer Credit Checks on new service.
PBC County Sheriff security	-	\$163,235	\$282,580	\$119,345	73.11%	Palm Beach County Sheriff Organization security. 1.86% of total contract shared with Beach 1.86% and Gen Fund 96.28%
Milsoft	-	\$48,000	\$50,000	\$2,000	4.17%	Milsoft /interactive Voice Response (IVR)
AnswerNet Call Center	-	\$1,000,000	\$540,000	-\$460,000	-46.00%	AnswerNet Call Center - Handles Customer Service and System Operations calls
Utility Customer Service Cost of Service Study for Interdepartmental Services	-	\$75,000	\$50,000	-\$25,000	-33.33%	Electric Utility Cost of Service Study for Interdepartmental Services - update the cost

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Kleen-Tech	-	-	\$7,000	\$7,000	-	Cleaning Service for Customer Service Offices
Service Study for Ratemaking	-	\$35,000	\$100,000	\$65,000	185.71%	PCA Reviews; reviews of our PCA rates. Electric Utility Cost of Service Study; i.e. what is the correct allocation of electric utility costs between the various customer rate classes that we provide service to. Customer Service Cost of Service Study; i.e. what is the correct allocation of costs between the multiple departments served by the Utility Customer Service team. PBSC Rate Design Study; i.e. review and development of a new rate structure for PBSC. Miscellaneous Rate Studies.
Union Dues / Training/Registration	\$20,000	\$20,000	\$28,000	\$8,000	40.00%	Customer Service Candidate Pre-Employment Testing.
Criteria Corporation	-	\$8,000	\$8,000	-	0.00%	Criteria Corporation - customer Serve Candidate Pre-Employment Testing
Naviline training for new hires and existing staff	-	\$10,000	\$10,000	-	0.00%	Naviline training & Central Square Conference
FMEA Conferences	-	\$2,000	\$10,000	\$8,000	400.00%	FMEA Conferences, hurricane preparedness training, and utility industry classes. The utility classes are Naviline related and cost about \$3K per person. We send 3-4 people to conferences, which includes travel.
Communication/Freight Srv / Postage & Freight	\$30,000	\$30,000	\$32,070	\$2,070	6.90%	\$23K United States Postal Service (USPS) - Postage cost to mail customer reminder notices for utility bills. \$7K United States Postal Service (USPS) - Refill charge (ink) for postage machines.
United States Postal Service (USPS)	-	\$23,000	\$25,070	\$2,070	9.00%	United States Postal Service (USPS) - Postage to mail customer reminder notices for utility bills
United State Postal Servicer Refill Charge	-	\$7,000	\$7,000	-	0.00%	United States Postal Service (USPS) - Refill charge (ink) for postage machines
Utility Services / Water	\$24,000	\$24,000	\$25,920	\$1,920	8.00%	
Utility Services / Sewer	\$16,000	\$16,000	\$17,280	\$1,280	8.00%	
Utility Services / Electricity	\$13,000	\$13,000	\$14,040	\$1,040	8.00%	
Utility Services / Refuse/Waste Disposal	\$2,500	\$2,500	\$2,700	\$200	8.00%	
Rental & Leases / Operating/Capital Leasing	\$111,554	\$111,544	\$97,964	-\$13,580	-12.17%	
Strategic Realty	-	\$66,933	\$74,964	\$8,031	12.00%	Lease at Promenade building that houses customer service agents and office for customer service lobby The increase has been running 12% \$111,552*12% = \$13,387 + \$111,552 = \$124,940. Customer Service portion 60% of \$124,940 = \$74,964/12 months = \$6,247 @ month for FY26

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Ricoh	-	\$13,819	\$12,000	-\$1,819	-13.16%	Copy/Folding machines
Quadiant	-	\$30,792	\$11,000	-\$19,792	-64.28%	Postage Machine for customer notices
Insurance / Property/Liability	\$105,532	\$105,532	\$116,085	\$10,553	10.00%	
Repair/Maint Services / Other	\$6,100	\$6,100	\$6,100	-	0.00%	Routine maintenance of painting, office carpet cleaning lobby repairs
Minor repairs and upkeep	-	\$6,100	\$6,100	-	0.00%	Handyman services
Administrative / Printing & Binding	\$8,000	\$8,000	\$9,000	\$1,000	12.50%	Ricoh printed images for 1st and 2nd floor copy machines in Customer Service
Ricoh	-	\$8,000	\$9,000	\$1,000	12.50%	Ricoh printed images and envelopes for customer notices / letters, 1st floor copy machines in Customer Service
Administrative / Promotional Activities	\$15,000	\$15,000	\$15,000	-	0.00%	One time \$25 credit per customer for signing up for Automated Clearing House (ACH) Auto Pay.
Other Curr Charges/Oblig / Collection Fees	\$20,000	\$20,000	\$20,000	-	0.00%	Online collection fees paid (17% transaction fee per account) for collecting outstanding utility charges
Office Supplies / Office Supplies	\$50,000	\$50,000	\$50,000	-	0.00%	Office supplies for staff: (furniture, pens, pencils, adding machines, folders, writing tablets).Florida Notary application. Pitney Bows ink for postage machine. Elite Printing signage and envelopes. American's office source copy paper, calendars.
Operating Supplies / Small Tools & Equipment	\$600	\$600	\$600	-	0.00%	Amazon orders for small tools to repair office furniture , brackets, tables
Operating Supplies / Uniforms	\$1,250	\$1,250	\$1,250	-	0.00%	Uniform tops for staff.
Operating Supplies / Other	\$600	\$600	\$300	-\$300	-50.00%	Keys for offices/desks through Acorn
Replacement & Renewal / Equipment-Technology	\$50,000	\$50,000	\$30,000	-\$20,000	-40.00%	
Replay Call Cabinet	-	\$30,000	\$20,000	-\$10,000	-33.33%	Replay Call Cabinet: Call recording/replay service for coaching, subpoenas, and customer inquiries
Equipment	-	\$20,000	\$10,000	-\$10,000	-50.00%	2 laptops @ \$3K for hurricane readiness and work from home, 2 monitors for conference room with ancillary equipment
Total Utility Customer Service	\$3,733,356	\$3,733,346	\$3,553,551	-\$179,795	-4.82%	
Administration						
Salaries & Wages / Regular	\$495,307	\$495,307	\$678,356	\$183,049	36.96%	The increase/decrease in salaries is due to position reclassifications and transfers
Other Salaries / Part Time	-	-	\$23,620	\$23,620	-	
Overtime / Standard Overtime	\$4,120	\$4,120	\$4,120	-	0.00%	Overtime
Special Pay / Longevity	\$1,710	\$1,710	\$4,500	\$2,790	163.16%	Increase serves as a placeholder for the tentative longevity bonus

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Special Pay / Other Pays	\$6,660	\$6,660	\$6,660	-	0.00%	
Service / FICA Taxes	\$36,522	\$36,522	\$52,837	\$16,315	44.67%	
Retirement Contributions / Defined Benefit Plan	\$64,328	\$64,328	\$98,313	\$33,985	52.83%	
Retirement Contributions / 401-a Plan	\$23,799	\$23,799	\$25,189	\$1,390	5.84%	
Service / Life & Health Insurance	\$74,794	\$74,794	\$99,987	\$25,193	33.68%	
Workers' Compensation / Workers' Comp Regular	\$2,765	\$2,765	\$2,903	\$138	4.99%	
Professional Services / Legal	\$50,000	\$50,000	\$50,000	-	0.00%	
Professional Services / Internal IT Support	\$127,483	\$127,483	\$140,491	\$13,008	10.20%	
Professional Services / Other	\$296,000	\$296,000	\$394,470	\$98,470	33.27%	
Electric Rate Consultant (L)	-	\$30,000	\$50,000	\$20,000	66.67%	Services include base rate analysis, rate stabilization fund, storm fund and additional analyses
Specialized Consulting Studies SNMREC	-	\$25,000	\$50,000	\$25,000	100.00%	FAU Southeast National Marine Renewable Energy Program
Cost of Studies Professional Services (V)	-	\$50,000	\$75,000	\$25,000	50.00%	Consulting services related to Utility Rate and Regulatory issues. Auditing of electric services, Power Purchase Agreement, Asset Management and Procurement. RFP to be issued for New Cost of studies.
Financial Sustainability Analysis (S)	-	\$31,000	\$31,000	-	0.00%	Stantec Services- Comprehensive Sustainability Analysis for the City for the FY 2026 Budget
Communication Outreach strategic Services (SM)	-	\$20,000	\$40,500	\$20,500	102.50%	Citizen Owned Website Support/Marketing, and Annual Report for the EU department
Grant Application and Management Support	-	\$140,000	\$75,000	-\$65,000	-46.43%	Consultants to provide support and submit Grant applications on behalf of the City. This item is been reduced from \$140,000 to \$75,000.
Legal Services - Siemens (Tantalus)	-	-	\$70,000	\$70,000	-	Legal Services for Siemens (Tantalus) Per request on 5/16/25 transferring \$70,000 from 401-6035-531.31-90. \$20,000 transferring to 401- 6010-531.31-90 and \$50,000 to 401-6035-531.46-77
Cintas	-	-	\$2,970	\$2,970	-	Cintas - Maintenance Service to (5) Water coolers
Service / Accounting & Auditing	\$24,000	\$24,000	-	-\$24,000	-100.00%	
Contractual Services / Other Contractual Service	\$223,150	\$223,150	\$230,850	\$7,700	3.45%	
Pest Control, extended trap services	-	\$1,200	\$1,200	-	0.00%	Pest Control, extended trap services
Admin Complex + Mainyard Maint/Repairs (Gates 1- 6)	-	\$15,000	\$15,000	-	0.00%	Admin Complex + Mainyard Maint/Repairs (Gates 1-6)
Fire Sprinkler test & inspection	-	\$2,300	\$2,300	-	0.00%	Fire Sprinkler test & inspection
Corrective Action from results of fire	-	\$7,000	\$7,000	-	0.00%	Corrective Action from results of fire inspections

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
inspections						
Offsite records management	-	\$300	\$300	-	0.00%	EU Offsite records management
Fire alarm inspection/monitoring- EU Admin complex	-	\$2,500	\$3,000	\$500	20.00%	Fire alarm inspection/monitoring- EU Admin complex
Emergency Repairs/Maintenance	-	\$10,800	\$18,000	\$7,200	66.67%	Emergency Repairs/Maintenance
Bohemian Economic Incentive Program	-	\$69,550	\$69,550	-	0.00%	Approved by Commission for EU support services
Custodial Services - EU Admin Bldg	-	\$114,500	\$114,500	-	0.00%	Custodial services to be provided by Public Services in FY26
Travel & Training / Training/Registration	\$7,500	\$7,500	\$7,500	-	0.00%	Admins Yearly Conferences Registration- FGFOA, FL GAS, FMPA, FMEA, etc
Travel & Training / Lodging/Transportation	\$5,000	\$5,000	\$5,000	-	0.00%	Lodging Expenses/EE travel reimbursement
Communication/Freight Srv / Postage & Freight	\$1,500	\$1,500	\$1,635	\$135	9.00%	Postage/Overnight Shipping
Utility Services / Water	\$550	\$550	\$626	\$76	13.82%	
Utility Services / Sewer	\$350	\$350	\$378	\$28	8.00%	
Utility Services / Electricity	\$6,500	\$6,500	\$7,020	\$520	8.00%	
Utility Services / Refuse/Waste Disposal	\$750	\$750	\$810	\$60	8.00%	
Rental & Leases / Operating/Capital Leasing	\$4,000	\$4,000	\$4,000	-	0.00%	
Canon copier contract	-	\$4,000	\$4,000	-	0.00%	Costs of Copier Maintenance services
Insurance / Property/Liability	\$102,206	\$102,206	\$112,427	\$10,221	10.00%	
Repair/Maint Services / Equipment-General	\$4,000	\$4,000	\$4,000	-	0.00%	Equip for Elect Utility Admin
Repair/Maint Services / Equipment-Garage	\$6,480	\$6,480	\$7,703	\$1,223	18.87%	
Service / Printing & Binding	\$4,000	\$4,000	\$4,000	-	0.00%	
Copier click charge for Utility Admin	-	\$4,000	\$4,000	-	0.00%	Copier click charge for Utility Admin
Service / Promotional Activities	\$13,500	\$13,500	\$13,500	-	0.00%	
Holiday Contribution	-	\$10,000	\$10,000	-	0.00%	EU's contribution to Leisure services for holiday expenses
Add'l promotional activity for image, branding, and materials	-	\$3,500	\$3,500	-	0.00%	Add'l promotional activity for image, branding, and materials
Other Curr Charges/Oblig / Oblig/Other	\$12,000	\$12,000	\$12,000	-	0.00%	FL Public Service quarterly Regulatory Assessment fees
Office Supplies / Office Supplies	\$10,000	\$10,000	\$10,000	-	0.00%	Purchases of office supplies for EU staff
Operating Supplies / Gas, Lubricants, & Oil	-	-	\$2,000	\$2,000	-	Maintenance and Services for one electric vehicle (EV): software updates, battery diagnostics, tire replacement, brake checks, and any other standard service necessary to ensure the safe and efficient operation of EV.
Operating Supplies / Safety Compliance	\$25,000	\$25,000	\$25,000	-	0.00%	FMPA planning, safety compliance and member services

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Operating Supplies / Computer Software	\$1,000	\$1,000	\$1,000	-	0.00%	IT software for Admin
Service / Books, Pub, Subsc, & Memb	\$55,000	\$55,000	\$55,000	-	0.00%	
FMEA Membership, Subscriptions Services	-	\$55,000	\$55,000	-	0.00%	FMEA Membership, Subscriptions Services
Service / Machinery & Equipment	\$322,118	\$322,118	\$322,118	-	0.00%	
Construction services and design of 1900 Building	-	\$237,618	\$237,618	-	0.00%	1900 Estimated Renovation costs. Costs of Flooring, Ceiling Tiles, Replacement Workstations, construction services and design.
New furniture for office/cubicles	-	\$60,000	\$60,000	-	0.00%	\$60,000 for 6 offices / cubicles (approx. \$10,000 each). Office and cubicle furniture upgrade due to staff expansion, reorganization, and outdated workstations. Funds will be expensed as new staff comes onboard...expectation end of FY'25 / beginning FY'26.
Office Machinery / Copiers	-	\$24,500	\$24,500	-	0.00%	Costs of (2) Copiers
Machinery & Equipment / Electric	-	-	\$10,000	\$10,000	-	
Purchase of Laptops, Monitors	-	-	\$10,000	\$10,000	-	Purchase (4) sets of laptops with monitors for employees.
Total Administration	\$2,012,092	\$2,012,092	\$2,418,013	\$405,921	20.17%	
Engineering						
Salaries & Wages / Regular	\$1,120,598	\$1,120,598	\$2,022,054	\$901,456	80.44%	The increase/decrease in salaries is due to position reclassifications and transfers
Other Salaries / Part Time	\$34,883	\$34,883	\$36,627	\$1,744	5.00%	
Overtime / Standard Overtime	\$10,000	\$10,000	\$10,000	-	0.00%	Overtime
Special Pay / Longevity	\$1,875	\$1,875	\$5,000	\$3,125	166.67%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	-	-	\$4,500	\$4,500	-	
Service / FICA Taxes	\$89,303	\$89,303	\$158,912	\$69,609	77.95%	
Retirement Contributions / Defined Benefit Plan	\$280,150	\$280,150	\$415,518	\$135,368	48.32%	
Retirement Contributions / 401-a Plan	-	-	\$15,866	\$15,866	-	
Service / Life & Health Insurance	\$117,691	\$117,691	\$273,810	\$156,119	132.65%	
Workers' Compensation / Workers' Comp Regular	\$25,101	\$25,101	\$26,356	\$1,255	5.00%	
Professional Services / Internal IT Support	\$91,910	\$91,910	\$111,751	\$19,841	21.59%	
Contractual Services / Other Contractual Service	\$180,000	\$180,000	\$180,000	-	0.00%	
Modeling Updates	-	\$50,000	\$50,000	-	0.00%	Budget to assist in maintenance of the many software models engineering uses.
Consulting Services	-	\$50,000	\$50,000	-	0.00%	Utilizing CCNA Engineering contractors typically for tasks not included in Capital Improvement Programs or SHRIP. Covers both emergent

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						and unplanned situations along with changing system needs.
Thermal Imaging	-	\$80,000	\$80,000	-	0.00%	Electric system imaging to identify failure points using both thermal and regular cameras twice per year.
Travel & Training / Training/Registration	\$24,000	\$24,000	\$24,000	-	0.00%	General registration budget for 10 employees at \$2400 per employee which allows for between 2-5 webinars, conferences, or on-site trainings.
Travel & Training / Lodging/Transportation	\$37,800	\$37,800	\$37,800	-	0.00%	Budget is set for 10 employees at about \$3780 including car travel, plan travel, and hotel for in person training events, seminars, and conferences.
Communication/Freight Srv / Postage & Freight	\$1,500	\$1,500	\$1,635	\$135	9.00%	Used for RMA (returns) on equipment, emergencies, and unplanned shipping costs not included in normal planned purchases.
Utility Services / Water	\$150	\$150	\$165	\$15	10.00%	
Utility Services / Sewer	\$90	\$90	\$98	\$8	8.89%	
Utility Services / Electricity	\$1,600	\$1,600	\$1,728	\$128	8.00%	
Utility Services / Refuse/Waste Disposal	\$115	\$115	\$124	\$9	7.83%	
Rental & Leases / Operating/Capital Leasing	\$18,000	\$18,000	\$18,000	-	0.00%	Used for property contracts with developers or others that involved temporary space leasing to complete system upgrades.
Insurance / Property/Liability	\$6,836	\$6,836	\$7,520	\$684	10.01%	
Repair/Maint Services / Equipment-General	\$5,000	\$5,000	\$5,000	-	0.00%	General equipment to maintain field operations such as testing equipment, hardware, calibration of equipment, and repairs.
Repair/Maint Services / Equipment-Garage	\$32,401	\$32,401	\$49,255	\$16,854	52.02%	
Office Supplies / Office Supplies	\$3,000	\$3,000	\$3,000	-	0.00%	Printer Paper, stationary, etc. (Plotter Paper \$50 per 36"x300' roll, 6 boxes of 8.5"x11", 6 boxes of 11"x17")
Operating Supplies / Gas, Lubricants, & Oil	\$1,200	\$1,200	\$1,200	-	0.00%	Vehicle count at 6 - 1 gas truck, 1 gas van, 3 Bolt EV, and 1 Admin EV
Operating Supplies / Small Tools & Equipment	\$3,000	\$3,000	\$3,000	-	0.00%	Misc small tools needed by Engineers/Planners working in the field. Includes new and replacements.
Operating Supplies / Uniforms	\$4,500	\$4,500	\$4,500	-	0.00%	To maintain Personal Protective Equipment(PPE) sizes and quality including FR gear, Hardhats, and Electric Hard-toed boots. General city uniform gear.
Operating Supplies / Other	\$2,000	\$2,000	\$2,000	-	0.00%	All other miscellaneous supplies. Toner for plotter, batteries, etc.
Service / Books, Pub, Subsc, & Memb	\$1,000	\$1,000	\$1,000	-	0.00%	To maintain updated standards and compliance documents in the electric industry to ensure safety and reliability of the

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						system for the citizens. NEPA/NESC 70E, IEEE, NEC M'ship, new NESC books, NFPA 70E
Replacement & Renewal / Equipment-Technology	\$332,500	\$332,500	\$332,500	-	0.00%	
System Operations Maintenance	-	\$70,000	\$70,000	-	0.00%	To update, maintain, and repair the operations network including servers, switches, firewalls, UPS, and other related items.
Security Monitoring Maintenance and Upgrades	-	\$45,000	\$45,000	-	0.00%	To update, maintain, and repair the security monitoring system including cameras, monitoring systems, vehicle tracking systems, digital key systems, and other related security items.
SCADA Telemetry Maintenance and Upgrades	-	\$65,000	\$65,000	-	0.00%	SCADA Telemetry updates, maintenance, and repairs directly related to radios, network equipment, and fiber optics communications.
SCADA Hardware Maintenance and Upgrades	-	\$52,000	\$52,000	-	0.00%	Related to the hardware for SCADA such as servers, firewalls, data collection and maintenance, and auxiliary assets.
Employee Hardware - OT Network	-	\$10,000	\$10,000	-	0.00%	Employee Hardware upgrades, maintenance, and repairs for items such as Laptops, Monitors, keyboards, etc.
Communication Services	-	\$15,500	\$15,500	-	0.00%	Communication Services - For phone, TV, LTE and radio, & remote access to view systems
Trihedral Software Licenses and Support	-	\$57,000	\$14,000	-\$43,000	-75.44%	Software License and Support for multiple pieces of software across the engineering and OT departments as well as field equipment assets.
Compliance Standards and Regulations	-	\$18,000	\$18,000	-	0.00%	Budget to meet existing and new standards and compliance requirements as needed for NEC, NESC, IEEE, ANSI, CIP, NERC, SERC, FERC, and other relevant aspects of the electric industry.
SCADA Network Software Licenses and Support	-	-	\$35,000	\$35,000	-	Software License and Support for multiple pieces of software across the engineering and OT departments as well as field equipment assets.
CAPE Software Licenses and Support	-	-	\$8,000	\$8,000	-	Software License and Support for multiple pieces of software across the engineering and OT departments as well as field equipment assets.
Service / Machinery & Equipment	\$8,500	\$8,500	\$8,500	-	0.00%	Updates, Maintenance, repair of hand held radio infrastructure, furniture for office, equipment not covered in other budgets that exceed \$1000 in value and 1yr+ lifespan.
Machinery & Equipment / Misc. Equipment	\$15,000	\$15,000	\$15,000	-	0.00%	Miscellaneous equipment needed for various engineering and OT tasks such as fiber

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						testing and termination, network equipment, electrical testing, lab equipment, etc.
Service / Capital Outlay Contra	-\$680,909	-\$680,909	-\$380,000	\$300,909	-44.19%	
Total Engineering	\$1,768,794	\$1,768,794	\$3,396,419	\$1,627,625	92.02%	
Material Mgmt/Warehouse						
Salaries & Wages / Regular	\$301,960	\$301,960	\$306,022	\$4,062	1.35%	The increase/decrease in salaries is due to position reclassifications and transfers
Overtime / Standard Overtime	\$3,000	\$3,000	\$10,000	\$7,000	233.33%	Request is based on average overtime over past 3 years. Overtime spikes during storms when warehouse teams has to come in and assist crews after hours.
Service / FICA Taxes	\$23,329	\$23,329	\$24,176	\$847	3.63%	
Retirement Contributions / Defined Benefit Plan	\$75,490	\$75,490	\$56,210	-\$19,280	-25.54%	
Service / Life & Health Insurance	\$44,967	\$44,967	\$47,326	\$2,359	5.25%	
Workers' Compensation / Workers' Comp Regular	\$4,281	\$4,281	\$4,495	\$214	5.00%	
Contractual Services / Other Contractual Service	\$6,000	\$6,000	\$7,000	\$1,000	16.67%	
Fastenal Material Dispensing Machine	-	\$1,000	\$1,500	\$500	50.00%	Fastenal Material Dispensing machine annual fee
Aursi System	-	\$5,000	\$5,500	\$500	10.00%	Aursi Material Management System annual payment
Travel & Training / Training/Registration	\$3,000	\$3,000	\$7,500	\$4,500	150.00%	FMEA Conference/FMPA Utility Purchasing & Material Management (UPMM), Forklift training/AED/CPR/OSHA 10/30 Hr Training
FMEA Conference	-	\$800	\$2,000	\$1,200	150.00%	Hotel/per diem/registration/mileage- \$1K each
FMPA Utility Purchasing & Materials Management	-	\$800	\$4,300	\$3,500	437.50%	2 Warehouse Personnel \$2,150 each- registration/hotel/mileage/per diem
Forklift/AED/CPR Recertification	-	\$1,400	\$1,200	-\$200	-14.29%	4 warehouse personnel
Communication/Freight Srv / Postage & Freight	\$3,500	\$3,500	\$3,270	-\$230	-6.57%	This amount is being requested to support warehouse operations for shipping and mailing. It was lowered from previous years due to each dept now provides their own GL to cover these charges.
Repair/Maint Services / Equipment-General	\$66,250	\$66,250	\$3,000	-\$63,250	-95.47%	Funds (\$10,250) from this GL Account have moved from 46.21 to 46.91. 46.21 was used as warehouse issue and "write off" account for obsolete items. 46.91 is more suitable for these purposes. Although 46.21 has been lowered substantially, overall budget will not change much and increase is accounted for in 46.91.
Repair/Maint Services / Equipment-Garage	\$9,125	\$9,125	\$10,745	\$1,620	17.75%	

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Repair/Maint Services / Warehouse Supplies	\$15,000	\$15,000	\$50,000	\$35,000	233.33%	This GL Account Funds will be used to purchase additional equipment/materials for the warehouse such as industrial shelving, and a fabricated covering to protect wire currently stored outside exposed to the elements. This will extend the shelf life of the wooden spools which become rotten and unable to be used. Damaged spools bring additional costs such as re-spooling machine, hiring a company to do the respooling, or write-off. The write-offs will cover costs associated with inventory that is damaged, expired, unsellable, or obsolete. Funds (\$10,250) have moved from 46.21 to 46.91. 46.21 was used as warehouse issue and "write off" account for obsolete items. 46.91 is more suitable for these purposes. Although 46.21 has been lowered substantially, overall budget will not change much, and increase is accounted for in 46.91.
Service / Printing & Binding	\$1,000	\$1,000	\$1,200	\$200	20.00%	This GL account is used to cover the printing of multiple items for warehouse operations such as the Requisition forms, and the cards used for cyclic inventory/spot inventories.
Office Supplies / Office Supplies	\$2,000	\$2,000	\$2,000	-	0.00%	This will be for office supplies for warehouse operations such as papers/pens/folders/binders/etc.
Operating Supplies / Gas, Lubricants, & Oil	\$9,000	\$9,000	\$6,000	-\$3,000	-33.33%	Propane Gas for (2) Forklifts in Warehouse and (1) at Power Plant
Operating Supplies / Small Tools & Equipment	\$22,000	\$22,000	\$12,000	-\$10,000	-45.45%	-Barcode Maintenance. We were told by IT to discontinue using due to vulnerabilities. Maintenance not required this FY until it is reviewed. - Remaining Budget will be used for purchase of warehouse tools and equipment used by warehouse personnel to assist in performance of everyday duties. -Bulk Storage Containers/Pallet Jack/Shelving
Operating Supplies / Uniforms	\$2,400	\$2,400	\$2,400	-	0.00%	Warehouse personnel uniforms/safety boots
Operating Supplies / Other	\$13,500	\$13,500	\$13,500	-	0.00%	Purchase Additional Warehouse Fan/Connex Containers -Equipment Rental to move transformers/Connex containers
Service / Capital Outlay Contra	-\$161,808	-\$161,808	-\$161,808	-	0.00%	
Total Material Mgmt/Warehouse	\$443,994	\$443,994	\$405,036	-\$38,958	-8.77%	
Steam Power Generation						

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Salaries & Wages / Regular	\$1,079,250	\$1,079,250	\$487,152	-\$592,098	-54.86%	Decrease due to downsizing in Power Generation; six positions have been eliminated
Overtime / Standard Overtime	\$128,750	\$128,750	\$40,000	-\$88,750	-68.93%	Overtime
Special Pay / Longevity	\$2,100	\$2,100	\$5,000	\$2,900	138.10%	
Special Pay / Other Pays	\$4,500	\$4,500	\$4,500	-	0.00%	
Service / FICA Taxes	\$92,848	\$92,848	\$40,985	-\$51,863	-55.86%	
Retirement Contributions / Defined Benefit Plan	\$233,709	\$233,709	\$79,927	-\$153,782	-65.80%	
Retirement Contributions / 401-a Plan	\$14,441	\$14,441	\$16,680	\$2,239	15.50%	
Service / Life & Health Insurance	\$185,927	\$185,927	\$55,973	-\$129,954	-69.90%	
Workers' Compensation / Workers' Comp Regular	\$24,175	\$24,175	\$25,384	\$1,209	5.00%	
Professional Services / Internal IT Support	\$121,877	\$121,877	\$162,207	\$40,330	33.09%	
Professional Services / Environmental Compl	\$69,330	\$69,330	\$29,930	-\$39,400	-56.83%	
TRI & Forms EIA 860 & 923 Reports	-	\$12,400	\$12,400	-	0.00%	Tri & Forms EIA-860 & 923 reports
Fuel Oil Analysis	-	\$10,000	\$14,000	\$4,000	40.00%	Fuel Oil analysis
Industrial User Non Compliance Fee - WPB	-	\$2,000	\$2,000	-	0.00%	Industrial User Non-compliance fee- City of WP
Wellfield Permits	-	\$200	\$200	-	0.00%	Wellfield permit
Tank Registration Permit	-	\$330	\$330	-	0.00%	Tank registration permit - Board of Cty Comm
Industrial Permit - WPB	-	\$400	\$400	-	0.00%	Categorical Industrial permit - City of WPB
Haz Waster Permit	-	\$100	\$100	-	0.00%	Hazard waste permit - PBC
Annual admin fee - FL DEP	-	\$500	\$500	-	0.00%	Annual admission fee- FL dept of Env Protect
Industrial Water Testing	-	\$9,100	-	-\$9,100	-100.00%	No longer needed due to Steam Asset retirement
Nitrogen and industrial calibration gases for CEMS	-	\$3,500	-	-\$3,500	-100.00%	No longer needed due to Steam Asset retirement
Maintenance and audits emission testing	-	\$30,500	-	-\$30,500	-100.00%	No longer needed due to Steam Asset retirement
Opacity Monitor Filter re-certification	-	\$300	-	-\$300	-100.00%	No longer needed due to Steam Asset retirement
Professional Services / Other	\$8,000	\$8,000	\$6,500	-\$1,500	-18.75%	
INET Subscription - gas monitoring	-	\$4,000	\$4,000	-	0.00%	INET subscription - gas monitoring system
Rodent Trapping	-	\$500	\$500	-	0.00%	Rodent trapping / pest control
Warehouse Inventory	-	\$3,500	\$2,000	-\$1,500	-42.86%	Warehouse inventory
Contractual Services / Purchased Power OUC	\$5,291,168	\$5,291,168	\$11,313,980	\$6,022,812	113.83%	Supplemental Requirement Purchased Power
Contractual Services / F,P&L Transmission Cost	\$3,998,241	\$3,998,241	\$3,496,157	-\$502,084	-12.56%	F,P&L Transmission to receive electrons
Contractual Services / Purch Power Stanton Base	\$1,009,628	\$1,009,628	\$320,955	-\$688,673	-68.21%	STANTON BASE Charges (NON- PCA) Effective January 1, 2026 All Stanton costs should be budgeted as zero. The only bills should be received in JAN'26 is the bill for December 2025.
Contractual Services / Pur Power Stanton PCA	\$2,560,592	\$2,560,592	\$648,555	-\$1,912,037	-74.67%	Stanton Energy ONLY Costs (PCA) Effective January 1, 2026 All Stanton costs should be budgeted as zero. The only bills

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						should be received in JAN'26 is the bill for December 2025.
Contractual Services / Pur Power StLucie Nuclear	\$9,307,041	\$9,307,041	\$8,734,279	-\$572,762	-6.15%	St Lucie Nuclear - Costs for LWB Ownership share in the St Lucie Nuclear Project.
Contractual Services / FPU - Gas Distribution	\$462,369	\$462,369	\$562,655	\$100,286	21.69%	FPU Gas distribution Oct thru Apr \$39,084.84 X 7 and approx \$37,755 X 5
Contractual Services / Gas South	\$4,050,000	\$4,050,000	\$200,000	-\$3,850,000	-95.06%	Gas South - Remarketing of LWB Gas Capacity on FGT line bundled with Gas. See attached email for updated request to lower revenues
Contractual Services / Pur Power - FMPA Solar II	\$5,404,411	\$5,404,411	\$4,291,656	-\$1,112,755	-20.59%	FMPA Solar II Rice Creek - PCA
FMPA Solar II Rice Creek	-	\$5,404,411	\$1,302,956	-\$4,101,455	-75.89%	FMPA Solar II Rice Creek - PCA Costs for LWB participation in the FMPA Solar II project (RICE CREEK SITE) 13.275 MWs
FMPA Solar II Whistling Duck	-	-	\$2,988,700	\$2,988,700	-	FMPA Solar II Whistling Duck
Contractual Services / Net Meter Power Purchase	-	\$2,000	\$2,000	-	0.00%	Net Meter Power Purchase
Contractual Services / Other Contractual Service	\$275,275	\$275,275	\$274,500	-\$775	-0.28%	
Fire Extinguisher Service	-	\$2,000	\$2,500	\$500	25.00%	Fire Extinguisher Service
Halon / CO2 systems	-	\$5,600	\$6,000	\$400	7.14%	Halon & CO2 Engineering System
WEBGADS	-	\$2,550	\$3,000	\$450	17.65%	Webgads
Generation Consulting Services	-	-	\$150,000	\$150,000	-	Generation Consulting Services rough estimate to perform GT2 generation Inspection.
Waste Cleanup and removal	-	\$5,000	\$5,000	-	0.00%	Waste clean up & removal
DCS Service	-	\$10,000	\$10,000	-	0.00%	Control DCS (Distr Contr Sys)
Solar Field Maintenance Fee	-	\$90,000	\$90,000	-	0.00%	Solar Maintenance fees - Required Maintenance on the City owned 1.78 MW AC Solar Field. Maintenance on the unit is annual.
Horizons Energy LLC	-	\$8,000	\$8,000	-	0.00%	Horizon Energy LLC
Demand Response Study	-	\$50,000	-	-\$50,000	-100.00%	"Demand Response Study - to help control and reduce energy demand Will not be included in FY26
Solar Energy Loan Fund	-	\$100,000	-	-\$100,000	-100.00%	Solar Energy Loan Fund per year (To be funded by American Rescue Plan Act, (ARPA) if cannot be funded by ARPA, then needs to be budgeted for 2nd year (FY25) & 3rd yr (FY26) - discussion in process Will not be included in FY26
Taglink/StilWell Associates	-	\$2,125	-	-\$2,125	-100.00%	Taglink/StilWell Associates Annual Fee - Lock Out Tag Out (LOTO), Confined Space. Will not be included in FY26
Contractual Services / Net Meter Contra	-	\$5,000	\$5,000	-	0.00%	Solar Customer Credits - Net Meter Customers are credited for MW's generated above their total consumption.
Travel & Training / Training/Registration	\$14,000	\$14,000	\$10,000	-\$4,000	-28.57%	Additional training for operations as well as

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						conferences; FMPA Hurricane Conference, FMEA Annual Conference, and various training courses.
Communication/Freight Srv / Postage & Freight	\$2,500	\$2,500	\$2,725	\$225	9.00%	Postage and freight charges for Power Plant
Utility Services / Water	\$50,000	\$50,000	\$54,000	\$4,000	8.00%	
Utility Services / Sewer	\$85,000	\$85,000	\$117,046	\$32,046	37.70%	
Utility Services / Electricity	\$6,500	\$6,500	\$7,020	\$520	8.00%	
Utility Services / Refuse/Waste Disposal	\$8,000	\$8,000	\$8,640	\$640	8.00%	
Utility Services / Natural Gas	\$250,000	\$250,000	\$200,000	-\$50,000	-20.00%	Gas purchase to run units
Rental & Leases / Operating/Capital Leasing	\$7,000	\$7,000	\$7,000	-	0.00%	
Copier Leasing	-	\$3,000	\$3,000	-	0.00%	copier leasing
Click Charges for Copier	-	\$1,000	\$1,000	-	0.00%	Click charges for copier
Manlift Leasing	-	\$3,000	\$3,000	-	0.00%	Manlift Leasing
Insurance / Property/Liability	\$1,430,378	\$1,430,378	\$1,573,416	\$143,038	10.00%	
Repair/Maint Services / Equipment-General	\$20,575	\$20,575	\$21,500	\$925	4.50%	
LockOut System	-	\$2,000	\$2,000	-	0.00%	Lock out, tag out system
Fork Truck Repairs	-	\$1,500	\$5,000	\$3,500	233.33%	Forklift repairs
Golf Cart Repairs	-	\$1,500	\$2,500	\$1,000	66.67%	Golf cart repairs
Annual Air Compressor Service	-	\$9,000	\$12,000	\$3,000	33.33%	Various code well repairs
Mark V Diagnostics	-	\$5,000	-	-\$5,000	-100.00%	No longer needed due to Steam Asset retirement
Tank refills and blade sharpening	-	\$500	-	-\$500	-100.00%	No longer needed due to Steam Asset retirement
Repair dry block calibrator & calibrate	-	\$1,000	-	-\$1,000	-100.00%	No longer needed due to Steam Asset retirement
Solid State relay	-	\$75	-	-\$75	-100.00%	No longer needed due to Steam Asset retirement
Repair/Maint Services / Equipment-Garage	\$9,125	\$9,125	\$10,745	\$1,620	17.75%	
Repair/Maint Services / Boiler Plant	\$25,000	\$25,000	\$5,000	-\$20,000	-80.00%	Various piping-welding to maintain the plant.
Repair/Maint Services / Electrical Plant	\$125,000	\$125,000	\$25,000	-\$100,000	-80.00%	
Emergency Repairs	-	\$25,000	\$20,000	-\$5,000	-20.00%	Emergency electrical repairs
Inverter PM's	-	-	\$5,000	\$5,000	-	Inverter Preventative Maint, GTI, S4
Testing of aging generator and anticipated inspection	-	\$100,000	-	-\$100,000	-100.00%	No longer needed due to Steam Asset retirement
Repair/Maint Services / Steam Plant	\$11,000	\$11,000	\$2,500	-\$8,500	-77.27%	
RO Maintenance	-	\$1,000	\$2,500	\$1,500	150.00%	RO Membrane Service
Ion exchange modification (Acid tank)	-	\$10,000	-	-\$10,000	-100.00%	No longer needed due to Steam Asset retirement
Repair/Maint Services / Other Plant	\$10,000	\$10,000	\$7,500	-\$2,500	-25.00%	
Plant Maintenance / Repairs	-	\$10,000	\$7,500	-\$2,500	-25.00%	Plant Maintenance / Repairs
Service / Printing & Binding	\$2,500	\$2,500	\$2,500	-	0.00%	printing services, paper & printing cartridges

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Other Curr Charges/Oblig / Advertising	\$2,000	\$2,000	\$2,000	-	0.00%	Advertising /Ads
Office Supplies / Office Supplies	\$2,000	\$2,000	\$800	-\$1,200	-60.00%	Office Supplies
Office Supplies / Office Furniture	\$500	\$500	\$500	-	0.00%	Control Room Chairs
Operating Supplies / Gas, Lubricants, & Oil	\$1,500	\$1,500	\$1,500	-	0.00%	Gas Lubricant & Oil
Operating Supplies / Lubricants	\$2,500	\$2,500	-	-\$2,500	-100.00%	Budget captured in Gas GL 52-10
Operating Supplies / Small Tools & Equipment	\$5,000	\$5,000	\$5,000	-	0.00%	Small Tools and equipment
Operating Supplies / Chemicals	\$30,000	\$30,000	\$3,000	-\$27,000	-90.00%	Misc Chemicals
Operating Supplies / Uniforms	\$3,500	\$3,500	\$2,000	-\$1,500	-42.86%	Uniform Costs
Operating Supplies / Lab	\$1,500	\$1,500	-	-\$1,500	-100.00%	
Operating Supplies / Other	\$32,185	\$32,185	\$4,800	-\$27,385	-85.09%	Steam Assets have been retired and Water Quality Lab is being retired.
Parts Washer	-	\$1,045	\$1,100	\$55	5.26%	Parts Washer
Rags & Mats	-	\$7,000	\$2,500	-\$4,500	-64.29%	Rags and Mats
Safety Boots	-	\$1,440	\$500	-\$940	-65.28%	Safety Boots
First Aid Kit	-	\$200	\$200	-	0.00%	First Aid Kit
Bottled Water	-	\$1,000	\$500	-\$500	-50.00%	Bottled Water
Nextair Airgas	-	\$15,000	-	-\$15,000	-100.00%	No longer needed due to Steam Asset retirement
Grainger Industrial tools & supplies	-	\$4,000	-	-\$4,000	-100.00%	No longer needed due to Steam Asset retirement
Consolidated Water	-	\$2,500	-	-\$2,500	-100.00%	No longer needed due to Steam Asset retirement
Service / Books, Pub, Subsc, & Memb	\$95,000	\$95,000	\$95,000	-	0.00%	
FGU Annual Membership Dues	-	\$95,000	\$95,000	-	0.00%	FGU Annual Membership dues. LWB Annual dues with our Membership in FGU.
Service / Capital Outlay Contra	-\$83,778	-\$83,778	-	\$83,778	-100.00%	
Total Steam Power Generation	\$36,472,117	\$36,479,117	\$32,973,167	-\$3,505,950	-9.61%	
Power System Operation						
Salaries & Wages / Regular	\$932,041	\$932,041	\$1,058,709	\$126,668	13.59%	The increase/decrease in salaries is due to position reclassifications and transfers System Operations is 24/7/365 department with a team of 7 System Operators. Overtime is required to maintain shift coverage in the event of vacation, sick, power outages, switching activities and storm events.
Overtime / Standard Overtime	\$120,000	\$120,000	\$160,000	\$40,000	33.33%	
Special Pay / Longevity	\$8,325	\$8,325	\$10,800	\$2,475	29.73%	
Special Pay / Other Pays	\$4,500	\$4,500	\$4,500	-	0.00%	Increase serves as a placeholder for the tentative longevity bonus
Service / FICA Taxes	\$81,393	\$81,393	\$94,333	\$12,940	15.90%	
Retirement Contributions / Defined Benefit Plan	\$233,010	\$233,010	\$269,616	\$36,606	15.71%	
Service / Life & Health Insurance	\$130,619	\$130,619	\$168,256	\$37,637	28.81%	

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Workers' Compensation / Workers' Comp Regular	\$19,192	\$19,192	\$20,152	\$960	5.00%	
Professional Services / Internal IT Support	\$123,770	\$123,770	\$129,987	\$6,217	5.02%	
Professional Services / Other	\$688,600	\$688,600	\$699,726	\$11,126	1.62%	System Operations is 24/7/365 department with a team of 7
ATT Dedicated Data Circuits	-	\$9,576	\$9,576	-	0.00%	Dedicated phone circuits with our Balancing Authority (BA) and Transmission Operator (TOP) to provide constant system data and system status of the Electric System of the City of Lake Worth Beach.
NERC - Regulatory Assessments	-	\$19,235	\$25,000	\$5,765	29.97%	North American Electric Reliability Corporation (NERC) Regulatory Assessments.
FRCC - Regulatory Assessments	-	\$195,200	\$252,000	\$56,800	29.10%	Florida Reliability Coordinating Council (FRCC) regulatory assessments.
FEPCG - Regulatory Assessments	-	\$21,750	\$22,000	\$250	1.15%	Florida Electric Power Coordinating Group (FEPCG) quarterly assessments.
SERC - Regulatory Assessments	-	\$212,839	\$215,000	\$2,161	1.02%	South Eastern Reliability Corporation (SERC) Regulatory Assessments - Delegation authority from Federal Energy Regulatory Commission (FERC) and North American Electric Reliability Corporation (NERC).
NAES Compliance Contract	-	-	\$100,000	\$100,000	-	The City of Lake Worth is seeking proposals from qualified complete NERC support services companies to ENSURE the City has up to date procedures, policies and training to meet the requirements of the current NERC standards for the duration of the contract. The goods and/or services will be required to ensure documentation, training and applicable evidence to meet all requirements under the NERC Rules of Procedure, and Florida Regional Reliability Corporation (FRCC) serves as a regional entity with delegated authority from the North American Electric Reliability Corporation (NERC) statutory responsibility set forth in section 215(e) of the Federal Power Act as well as 18 C.F.R. §39.7.
FMPA - Next Day Studies	-	\$230,000	\$75,000	-\$155,000	-67.39%	As part of becoming a Transmission Operator (TOP) with the addition of the Canal Transmission Station, next day planning studies are required on the Lake Worth Beach transmission network. FMPA was contracted to perform this requirement on our behalf.
Cintas - First Aid Cabinet	-	-	\$1,000	\$1,000	-	Monthly servicing of the First Aid cabinet in the System Operations control room.

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Fire Extinguisher Maintenance	-	-	\$150	\$150	-	On site fire extinguisher maintenance and service.
Contractual Services / Maintenance	\$6,000	\$6,000	\$6,000	-	0.00%	
Pantropic Power	-	\$6,000	\$6,000	-	0.00%	Maintenance for the back up generator for the 116 S. College Street building. This building houses the City I.T. Network
Contractual Services / Other Contractual Service	\$605,400	\$605,400	\$905,650	\$300,250	49.60%	
Janitorial Services	-	\$5,400	\$5,400	-	0.00%	Janitorial Services for the Electric System Operations Center (ESOC). This provides the staff with a clean work environment.
OUC - CTOP Dues	-	\$600,000	\$600,000	-	0.00%	As part of building the Canal Transmission Station for the second transmission line, the City of Lake Worth Beach needed to register as a Transmission Operator (TOP). Lake Worth Beach joined and alliance (CTOP) with three other cities in Florida to share the cost. This expense is our 25% share of the cost to operate the alliance.
FPU - Propane Tank	-	-	\$250	\$250	-	Annual propane tank inspection and fill for the backup generator at 116 S. College Street.
CTOP - Increase for EMS System	-	-	\$300,000	\$300,000	-	The City of Lake Worth Beach is a member of the CTOP Alliance that monitors and operates the Cities transmission assets. As part of the CTOP Alliance, the City of Lake Worth Beach is responsible for a 25% share of the cost to operate the Alliance. This amount is our share for Energy Management System (EMS) upgrade needed by the Alliance.
Travel & Training / Training/Registration	\$25,000	\$25,000	\$25,000	-	0.00%	Provide annual training opportunities for the team including NERC certification. Continuing education hours needed to maintain NERC certification for those that have it. This account also covers travel and registration to attend classes and seminars related to their position within the department.
Utility Services / Water	\$1,600	\$1,600	\$1,728	\$128	8.00%	
Utility Services / Sewer	\$400	\$400	\$432	\$32	8.00%	
Utility Services / Electricity	\$40,000	\$40,000	\$44,668	\$4,668	11.67%	
Utility Services / Refuse/Waste Disposal	\$9,500	\$9,500	\$10,526	\$1,026	10.80%	
Rental & Leases / Operating/Capital Leasing	\$3,750	\$3,750	\$3,450	-\$300	-8.00%	
Canon Copier Lease	-	\$3,750	\$3,450	-\$300	-8.00%	Monthly charge for the Canon copier lease for System Operations

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Insurance / Property/Liability	\$85,531	\$85,531	\$94,084	\$8,553	10.00%	
Repair/Maint Services / Equipment-General	\$2,000	\$2,000	\$2,000	-	0.00%	Repair and maintenance as needed for the System Operations division.
Repair/Maint Services / Equipment-Utilities	\$1,000	\$1,000	\$1,000	-	0.00%	Repair and maintenance as needed for the System Operations division.
Service / Printing & Binding	\$1,000	\$1,000	\$1,000	-	0.00%	Cost associated with printing map books and system diagrams.
Click Charges for Copier Lease	-	\$500	\$500	-	0.00%	This is for the Click Charges to cover the cost of printing documents for the System Operations department.
Printing and binding of system map books	-	\$500	\$500	-	0.00%	Printing and binding of system map books
Office Supplies / Office Supplies	\$3,000	\$3,000	\$3,000	-	0.00%	Office Supplies. Pens, paper, books, paper towels, cleaning products.
Operating Supplies / Small Tools & Equipment	\$250	\$250	\$250	-	0.00%	Hand tools and hardware as needed for the System Operations division including hard hats, gloves, rain gear.
Operating Supplies / Uniforms	-	-	\$500	\$500	-	Uniform shirts and jackets as needed for team members.
Replacement & Renewal / Equipment-Technology	\$3,000	\$3,000	\$3,000	-	0.00%	Replace computer monitors, video screens, UPS's, cables, keyboards as needed for the Electric System Operations Center (ESOC).
Service / Capital Outlay Contra	-\$134,543	-\$134,543	-\$134,543	-	0.00%	
Total Power System Operation	\$2,994,338	\$2,994,338	\$3,583,824	\$589,486	19.69%	
Distribution						
Salaries & Wages / Regular	\$3,146,333	\$3,146,333	\$3,090,277	-\$56,056	-1.78%	The increase/decrease in salaries is due to position reclassifications and transfers
Other Salaries / Part Time	\$48,675	\$48,675	\$51,109	\$2,434	5.00%	
Overtime / Standard Overtime	\$1,000,000	\$1,000,000	\$1,500,000	\$500,000	50.00%	Transmission & Distribution Overtime
Special Pay / Longevity	\$1,125	\$1,125	\$3,000	\$1,875	166.67%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$4,500	\$4,500	-	-\$4,500	-100.00%	
Service / FICA Taxes	\$269,733	\$269,733	\$273,679	\$3,946	1.46%	
Retirement Contributions / Defined Benefit Plan	\$748,806	\$748,806	\$1,016,654	\$267,848	35.77%	
Retirement Contributions / 401-a Plan	\$15,111	\$15,111	-	-\$15,111	-100.00%	
Service / Life & Health Insurance	\$443,002	\$443,002	\$451,908	\$8,906	2.01%	
Workers' Compensation / Workers' Comp Regular	\$71,568	\$71,568	\$75,146	\$3,578	5.00%	
Professional Services / Equipment Test	\$25,000	\$25,000	\$25,000	-	0.00%	TESTING RUBBER GOODS, DIELECTRIC TESTING OF TRUCK
Professional Services / Internal IT Support	\$64,597	\$64,597	\$74,923	\$10,326	15.99%	
Professional Services / Environmental Compl	\$5,000	\$5,000	\$5,000	-	0.00%	Oil disposal and cleanup such as transformer leaks

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Professional Services / Other	\$150,000	\$150,000	\$150,000	-	0.00%	Service replacements and underground boring services
Contractual Services / Maintenance	\$1,260,000	\$1,260,000	\$1,260,000	-	0.00%	Electric Utility's portion of Davey Tree \$1,500,000.00 vegetation contract. EU pays \$1,200,000.00 Water & Sewer pays 16% \$240K
Contractual Services / Other Contractual Service	\$115,250	\$115,250	\$150,250	\$35,000	30.37%	
Dumping	-	\$90,000	\$125,000	\$35,000	38.89%	Refuse disposal, scrap metal removal for recycling, locating of underground services by Sunshine One Call
Automated External Defibrillator (AED)	-	\$25,250	\$25,250	-	0.00%	Maintenance of the Automatic External Defibrillator (AED) on the trucks.
Contractual Services / Right of Way	\$40,000	\$40,000	\$40,000	-	0.00%	Florida East Coast Railroad Fees for electrical line crossing the Florida East Coast tracks and underground line under the tracks.
Travel & Training / Training/Registration	\$45,000	\$45,000	\$45,000	-	0.00%	
First Aid and CPR	-	\$15,000	\$15,000	-	0.00%	First Aid, CPR, Pole top rescue, confined space training
Safety Meeting	-	\$15,000	\$15,000	-	0.00%	FMPA All hands safety training/meetings
Rodeo	-	\$15,000	\$15,000	-	0.00%	Lineman Competition. Yearly FMEA Lineman's Rodeo competition in which LWBEU competes against other Municipal utilities in the State.
Communication/Freight Srv / Postage & Freight	\$10,000	\$10,000	\$10,900	\$900	9.00%	Shipping charges, postage, freight of rubber gloves
Utility Services / Water	\$6,800	\$6,800	\$7,344	\$544	8.00%	
Utility Services / Sewer	\$2,000	\$2,000	\$2,363	\$363	18.15%	
Utility Services / Electricity	\$50,000	\$50,000	\$65,839	\$15,839	31.68%	
Utility Services / Refuse/Waste Disposal	\$15,500	\$15,500	\$2,164	-\$13,336	-86.04%	
Rental & Leases / Vehicles	\$35,000	\$35,000	\$45,000	\$10,000	28.57%	
Crane Rental	-	\$25,000	\$35,000	\$10,000	40.00%	Crane rental-setting concrete poles & other tasks
Sign rental	-	\$10,000	\$10,000	-	0.00%	Additional sign board rental
Insurance / Property/Liability	\$195,886	\$195,886	\$215,475	\$19,589	10.00%	
Repair/Maint Services / Equipment-General	\$7,500	\$7,500	\$11,000	\$3,500	46.67%	System maintenance & general distribution repairs
Repair/Maint Services / Equipment-Garage	\$70,357	\$70,357	\$72,167	\$1,810	2.57%	
Repair/Maint Services / Small Equipment	\$10,000	\$10,000	\$10,000	-	0.00%	Small tools and equip repairs
Repair/Maint Services / Heavy Equipment	\$25,000	\$25,000	\$81,647	\$56,647	226.59%	
Heavy Equipment	-	\$25,000	\$50,000	\$25,000	100.00%	In house repairs and maintenance of heavy equipment
Asset Tracking	-	-	\$31,647	\$31,647	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	\$125,000	\$125,000	\$175,000	\$50,000	40.00%	Sole source outside truck repairs
Repair/Maint Services / CAIC	\$160,000	\$160,000	\$172,800	\$12,800	8.00%	Project expenses related to Contribution in Aid of

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						Construction (CIAC): poles, transformers, cable, wires, etc.
Repair/Maint Services / Infrastructure	\$15,000	\$15,000	\$15,000	-	0.00%	Repair damages caused by crews & vehicles in the process of working, pulling poles, incl fence repairs
Repair/Maint Services / Substation Equipment	\$600,000	\$600,000	\$610,000	\$10,000	1.67%	
Maintenance	-	\$200,000	\$210,000	\$10,000	5.00%	Maintenance & Repairs of substation equipment and building
Emergency Maintenance	-	\$300,000	\$200,000	-\$100,000	-33.33%	Emergency Maintenance cost for substation
Materials	-	\$100,000	\$200,000	\$100,000	100.00%	Materials & Equipment
Repair/Maint Services / Poles, Towers & Fixtures	\$600,000	\$600,000	\$700,000	\$100,000	16.67%	Poles, bolts insulators and all related electric utility materials and hardware
Repair/Maint Services / Overhead Conductors	\$100,000	\$100,000	\$150,000	\$50,000	50.00%	Overhead conductors for current jobs and warehouse stock.
Repair/Maint Services / Underground Conductors	\$50,000	\$50,000	\$150,000	\$100,000	200.00%	Underground conductors for current jobs and warehouse stock.
Repair/Maint Services / Line Transformers	\$350,000	\$350,000	\$450,000	\$100,000	28.57%	Transformers for current jobs and warehouse stock.
Repair/Maint Services / Services	\$5,000	\$5,000	\$5,000	-	0.00%	Specialized services - moving containers
Service / Printing & Binding	\$2,000	\$2,000	\$2,000	-	0.00%	Outside printing of training guides, booklets and door hangers for outage notification
Other Curr Charges/Oblig / Advertising	\$2,500	\$2,500	\$2,500	-	0.00%	Job opening Advertisements
Other Curr Charges/Oblig / Oblig/Other	\$500	\$500	\$500	-	0.00%	Renewals of Commercial Driver's License
Operating Supplies / Gas, Lubricants, & Oil	\$100,000	\$100,000	\$100,000	-	0.00%	Gas, lubricant and oil for Electric Utility Vehicles.
Operating Supplies / Small Tools & Equipment	\$387,775	\$387,775	\$150,000	-\$237,775	-61.32%	Line worker's tools and Equipment. Decrease in funds as majority of tools will be purchased in FY25.
Operating Supplies / Chemicals	\$1,000	\$1,000	\$1,000	-	0.00%	Chemicals to clean trucks and dielectric rubber goods
Operating Supplies / Uniforms	\$112,225	\$112,225	\$70,000	-\$42,225	-37.63%	Fire retardant clothing, raingear and safety boots for linemen staff. Decrease in funds due to a surplus amount of clothing that can be maintained with the current budgeted amount.
Operating Supplies / Other	\$70,000	\$70,000	\$80,000	\$10,000	14.29%	Safety & climbing equip, gloves, lights, sunscreen, bug repellant, towels, water cooler for trucks.
Service / Books, Pub, Subsc, & Memb	\$2,400	\$2,400	\$2,400	-	0.00%	Professional memberships renewals i.e. Plam Beach Safety Council for forklift training, FMEA for Foremen and Linemen Round Table Training.
Service / Capital Outlay Contra	-\$2,599,507	-\$2,599,507	-\$2,703,487	-\$103,980	4.00%	
Total Distribution	\$7,965,636	\$7,965,636	\$8,868,558	\$902,922	11.34%	
Meter Shop						
Salaries & Wages / Regular	\$768,780	\$768,780	\$700,566	-\$68,214	-8.87%	The increase/decrease in salaries is due to position reclassifications and transfers

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Other Salaries / Part Time	\$79,052	\$79,052	\$163,992	\$84,940	107.45%	
Overtime / Standard Overtime	\$20,000	\$20,000	\$20,000	-	0.00%	To cover the cost for after-hours call outs and to cover shifts when short staffed or staff is out sick or on vacation
Special Pay / Longevity	\$3,300	\$3,300	\$6,500	\$3,200	96.97%	Increase serves as a placeholder for the tentative longevity bonus
Service / FICA Taxes	\$66,642	\$66,642	\$68,166	\$1,524	2.29%	
Retirement Contributions / Defined Benefit Plan	\$192,195	\$192,195	\$155,983	-\$36,212	-18.84%	
Service / Life & Health Insurance	\$154,977	\$154,977	\$138,237	-\$16,740	-10.80%	
Workers' Compensation / Workers' Comp Regular	\$12,794	\$12,794	\$13,434	\$640	5.00%	
Professional Services / Equipment Test	\$3,500	\$3,500	\$3,500	-	0.00%	Meter Shop test board annual calibration. Small tool calibration
Test Board Calibration	-	\$1,500	\$1,500	-	0.00%	Meter Shop test board annual calibration
Tool Calibration	-	\$2,000	\$2,000	-	0.00%	Small tool calibration
Professional Services / Internal IT Support	\$173,265	\$173,265	\$172,472	-\$793	-0.46%	
Professional Services / Other	\$185,000	\$185,000	\$115,000	-\$70,000	-37.84%	To cover the cost for the annual support agreement with our advanced metering infrastructure (AMI) vendor (Tantulus). Also, to cover the cost due to the current stage of dispute for fees associated with consultants in the evaluation of our existing Advanced Metering Infrastructure (AMI) system, potential future systems and their integration with existing legacy software. Additionally, this is for legal fees associated with a dispute between the City of Lake Worth Beach and Siemens regarding the existing Advanced Metering Infrastructure (AMI). Vehicle GPS system annual contract with Samsara.
AMI	-	\$115,000	\$115,000	-	0.00%	To cover the cost for the annual support agreement with our advanced metering infrastructure (AMI) vendor (Tantulus). Also, to cover the cost due to the current stage of dispute for fees associated with consultants in the evaluation of our existing Advanced Metering Infrastructure (AMI) system, potential future systems and their integration with existing legacy software
Siemens Legal Fees	-	\$70,000	-	-\$70,000	-100.00%	This is for legal fees associated with a dispute between the City of Lake Worth Beach and Siemens regarding the existing Advanced Metering Infrastructure (AMI). Vehicle GPS system annual contract with Samsara. Reducing budget to \$0 per request on

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						5/16/25. \$20,000 transferring to 401-6010-531.31-90 and \$50,000 to 401-6035-531.46-77
Contractual Services / Maintenance	\$6,400	\$6,400	\$6,400	-	0.00%	Annual FCS Software Contract / Itron. Additional license for meter shop.
Itron FCS	-	\$4,000	\$4,000	-	0.00%	Annual support agreement for our meter reading software system (Itron FCS).
Licensing and Maintenance Agreement	-	\$2,400	\$2,400	-	0.00%	Increase in cost for annual licensing and maintenance agreements associated with cellular based electric transformer consumption equipment (Grid 20/20) and automatic vehicle locator equipment (Samsara) for City fleet vehicles.
Contractual Services / Other Contractual Service	\$15,000	\$15,000	\$15,000	-	0.00%	The increase is to cover the cost for Solar Energy Loan Fund - SELF 100k per year for 2 years and for web-based energy conservation audit software (Drops +Watts) which is featured on the City's website and also performs background functions, such as audit scheduling and report creation
Drops + Watts	-	\$15,000	\$15,000	-	0.00%	This is for web-based energy conservation audit software (Drops +Watts) which is featured on the City's website and also performs background functions, such as audit scheduling and report creation
Travel & Training / Training/Registration	\$1,350	\$1,350	\$1,350	-	0.00%	This is for annual fire safety-related training as well as training associated with journeyman level metering positions
Travel & Training / Lodging/Transportation	\$6,000	\$6,000	\$3,000	-\$3,000	-50.00%	Decrease is because CPR Training was completed FY 25 and it's a 2-year certificate. Training associated with journeyman level metering positions
Communication/Freight Srv / Mobile Radios	\$36,000	\$36,000	\$36,000	-	0.00%	To cover the cost of Siemans antennas POE's (power over ethernet) replacements. and VC cards for the Tantalus collectors that "house" the electric and water meters in the field. Plus, additional costs for radios and AMI Cellular Data Charges
Communication/Freight Srv / Postage & Freight	\$1,000	\$1,000	\$1,090	\$90	9.00%	Meter Shop shipping costs through Warehouse
Insurance / Property/Liability	\$47,817	\$47,817	\$52,599	\$4,782	10.00%	
Repair/Maint Services / Equipment-Garage	\$64,803	\$64,803	\$77,022	\$12,219	18.86%	
Repair/Maint Services / Small Equipment	\$6,000	\$6,000	\$6,000	-	0.00%	This is for small equipment for Meter Shop staff such as Meter seals, electric disconnect sleeves and water meter locks
Repair/Maint Services / Meters	\$165,000	\$165,000	\$268,000	\$103,000	62.42%	Budget due to rising cost of new electric meters. Single

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						Phase Remote disconnect meters are now \$275 each and Poly phase meters are \$491 each. This is also for the purchase of new electric meters for new developments, and/or to replace the failing AMI meters. Per request on 5/16/25 transferring \$70,000 from 401-6035-531.31-90. \$20,000 transferring to 401-6010-531.31-90 and \$50,000 to 401-6035-531.46-77
Repair/Maint Services / St Lights & School Signal	\$15,000	\$15,000	\$15,000	-	0.00%	Repair & Maintenance of solar school lights/EV Charger Maintenance
Office Supplies / Office Supplies	-	-	\$6,000	\$6,000	-	This account is for general office supplies for the Meter Shop, such as pens, paper, ink toner, etc.
Operating Supplies / Gas, Lubricants, & Oil	\$7,500	\$7,500	\$7,499	-\$1	-0.01%	Gas, Lube, and oil for Meter Shop vehicles
Operating Supplies / Small Tools & Equipment	\$3,000	\$3,000	\$3,000	-	0.00%	Small tools & equip for Meter Shop
Operating Supplies / Uniforms	\$15,000	\$15,000	\$15,000	-	0.00%	Flame-Retardant uniforms and safety boots for Meter Shop & Conservation
Total Meter Shop	\$2,049,375	\$2,049,375	\$2,070,810	\$21,435	1.05%	
Non-Departmental						
Debt Service / Principal	-	\$764,161	\$2,158,908	\$1,394,747	182.52%	
2020AB Non Adv.	-	\$80,863	\$83,908	\$3,045	3.77%	
2020 UT Bond Series	-	\$23,298	\$1,390,000	\$1,366,702	5,866.18%	
2022 UT Bond	-	\$660,000	\$685,000	\$25,000	3.79%	
Debt Service / Interest	-	\$5,382,000	\$5,513,812	\$131,812	2.45%	
2020AB Non Adv.	-	\$1,320,000	\$20,362	-\$1,299,638	-98.46%	
2020 UT Bond Series	-	\$2,371,950	\$2,338,950	-\$33,000	-1.39%	
2022 UT Bond	-	\$1,690,050	\$1,663,150	-\$26,900	-1.59%	
2025 UT Bond Series	-	-	\$1,491,350	\$1,491,350	-	
Admin Charges / Bank Charges and Fees	\$50,000	\$50,000	\$5,500	-\$44,500	-89.00%	
Principal / Debt	\$6,190,961	\$6,146,161	-	-\$6,146,161	-100.00%	
2020AB Non Adv. Series Principal	-	\$80,863	-	-\$80,863	-100.00%	
2020AB Non Adv. Series Interest	-	\$1,320,000	-	-\$1,320,000	-100.00%	
2020 UT Bond Series Principal	-	\$23,298	-	-\$23,298	-100.00%	
2020 UT Bond Series Interest	-	\$2,371,950	-	-\$2,371,950	-100.00%	
2022 UT Bond Principal	-	\$660,000	-	-\$660,000	-100.00%	
2022 UT Bond Interest	-	\$1,690,050	-	-\$1,690,050	-100.00%	
Contractual Services / Interfund Admins Services	\$2,856,812	\$2,856,812	\$3,451,793	\$594,981	20.83%	
Other Curr Charges/Oblig / Contribution to GF	\$5,832,053	\$5,832,053	\$4,416,915	-\$1,415,138	-24.26%	
Transfers / To General Fund	\$149,000	\$149,000	\$149,000	-	0.00%	
EU Building Maintenance 46-10	-	\$149,000	\$149,000	-	0.00%	
Total Non-Departmental	\$15,078,826	\$21,180,187	\$15,695,928	-\$5,484,259	-25.89%	

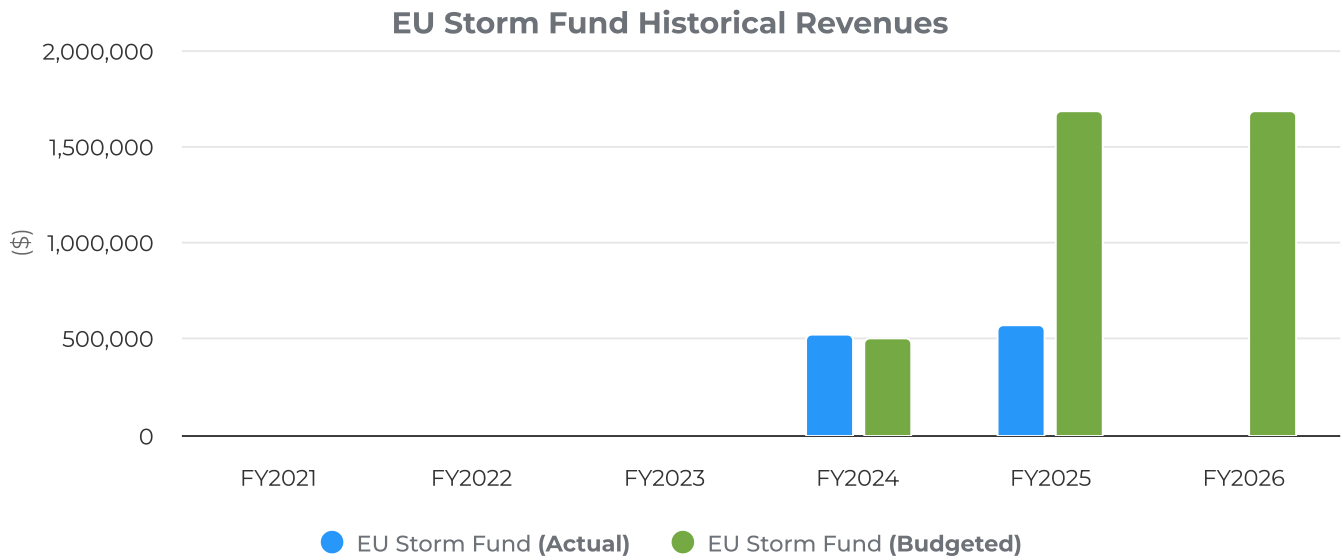
Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Total Expenditures	\$72,518,528	\$78,626,879	\$72,965,306	-\$5,661,573	-7.20%	

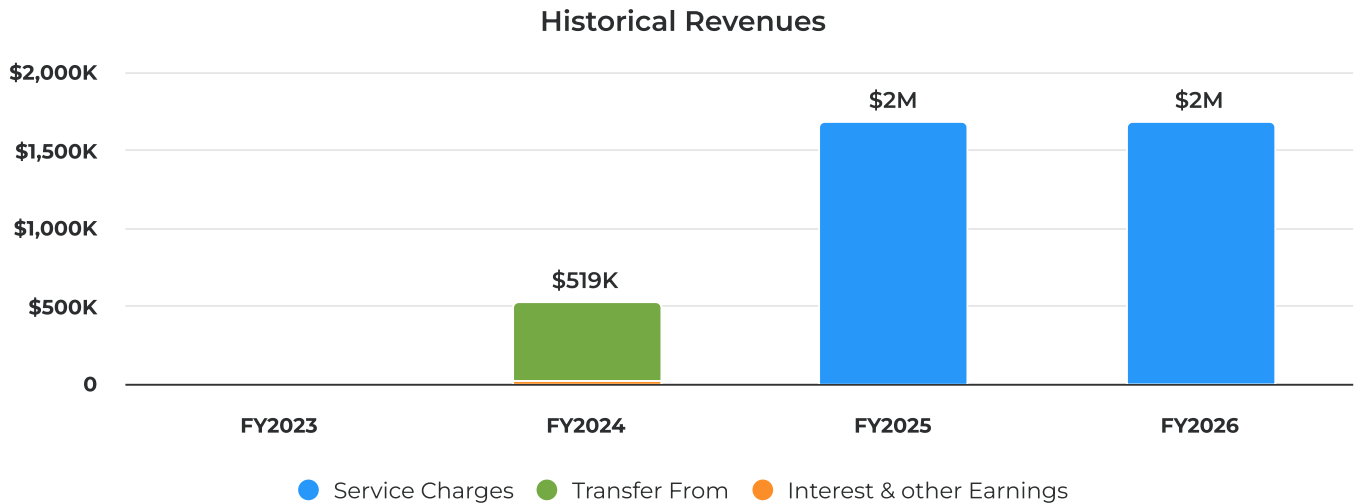
This page was intentionally left blank

EU Storm Fund

Historical Budget to Actual Revenues



Revenues



FY26 Revenues



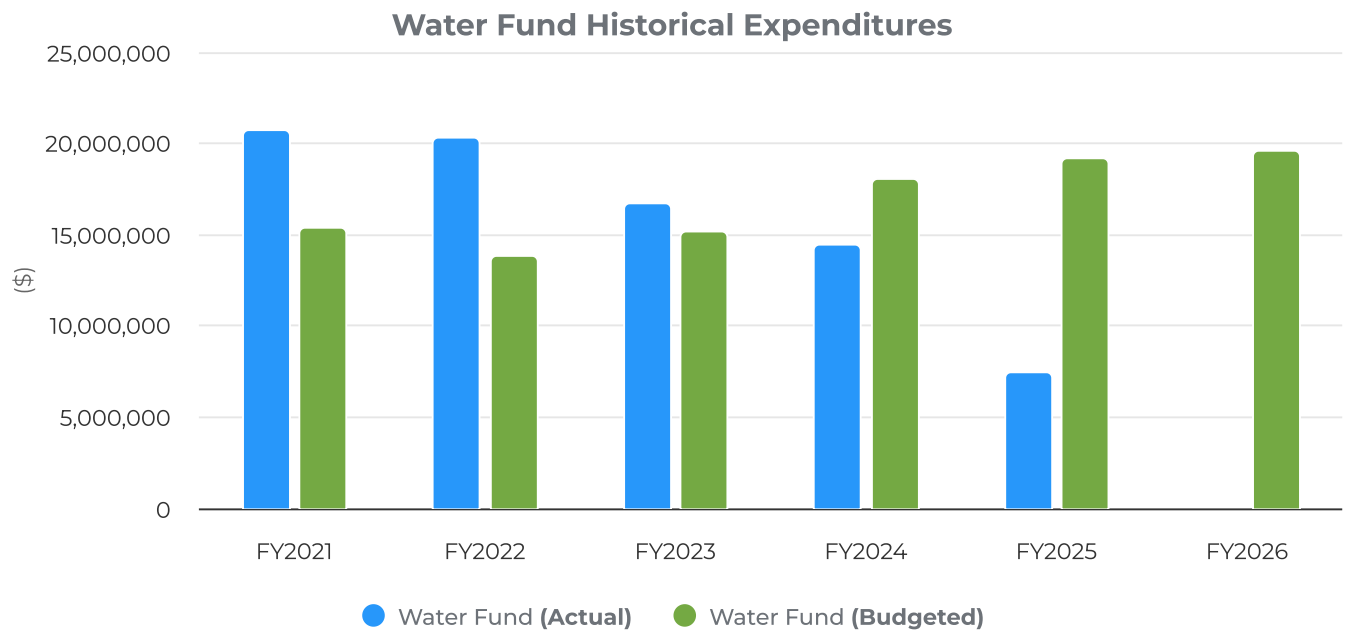
● Service Charges \$1,680,000 100.00%

Revenues

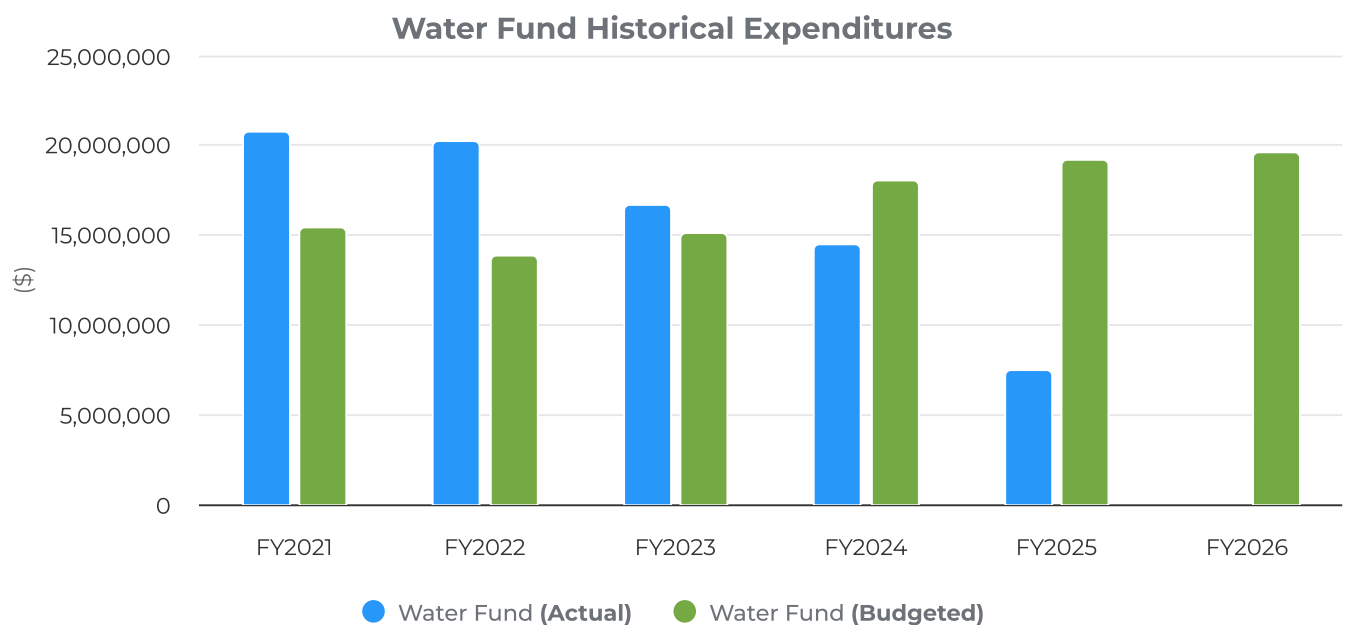
Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	Change % FY25 to FY26
Service Charges					
Electric Residential Sale / Electric Sales	-	\$1,444,800	\$1,444,800	-	0.00%
Electric Commercial Sales / Electric Sales	-	\$235,200	\$235,200	-	0.00%
Total Service Charges	-	\$1,680,000	\$1,680,000	-	0.00%
Interest & other Earnings					
Interest / Investments	\$19,418	-	-	-	-
Total Interest & other Earnings	\$19,418	-	-	-	-
Transfer From					
Enterprise Funds / Electric	\$500,000	-	-	-	-
Total Transfer From	\$500,000	-	-	-	-
Total Revenues	\$519,418	\$1,680,000	\$1,680,000	-	0.00%

Water Fund

Historical Budget to Actual Revenues

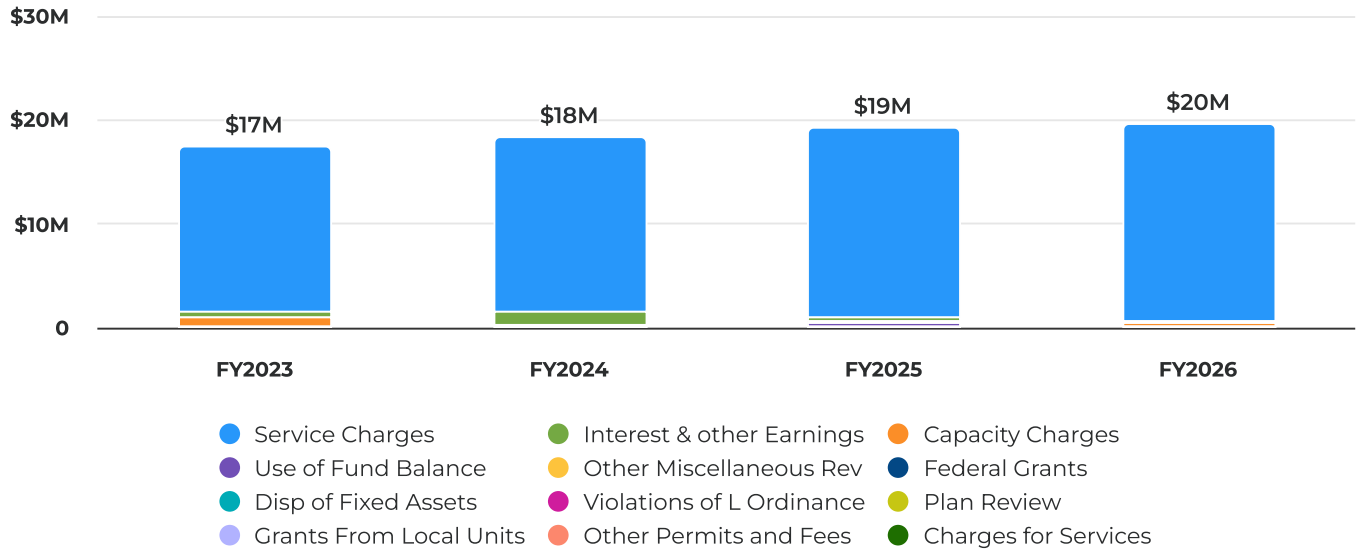


Historical Budget to Actual Expenditures

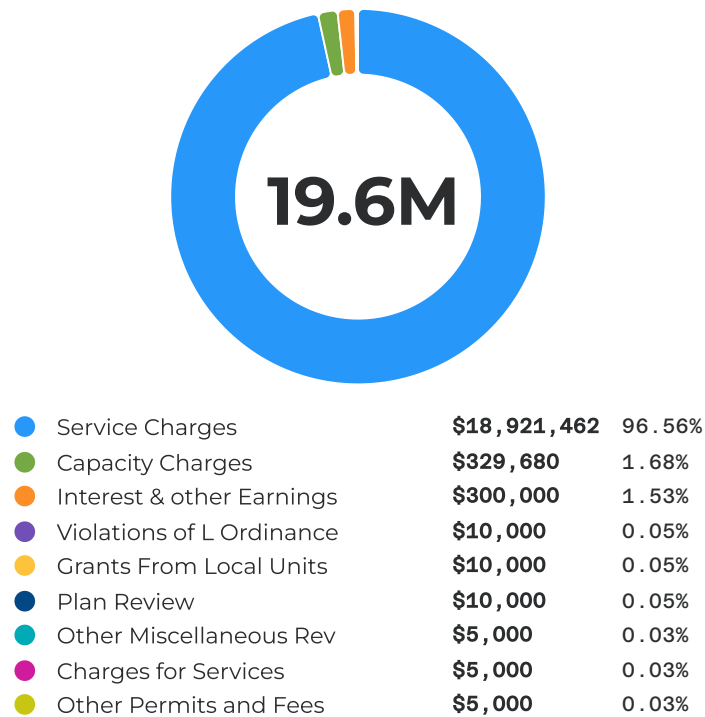


Revenues

Historical Revenues by Sub Activity



FY26 Revenues by Sub Activity



Revenues by Sub Activity

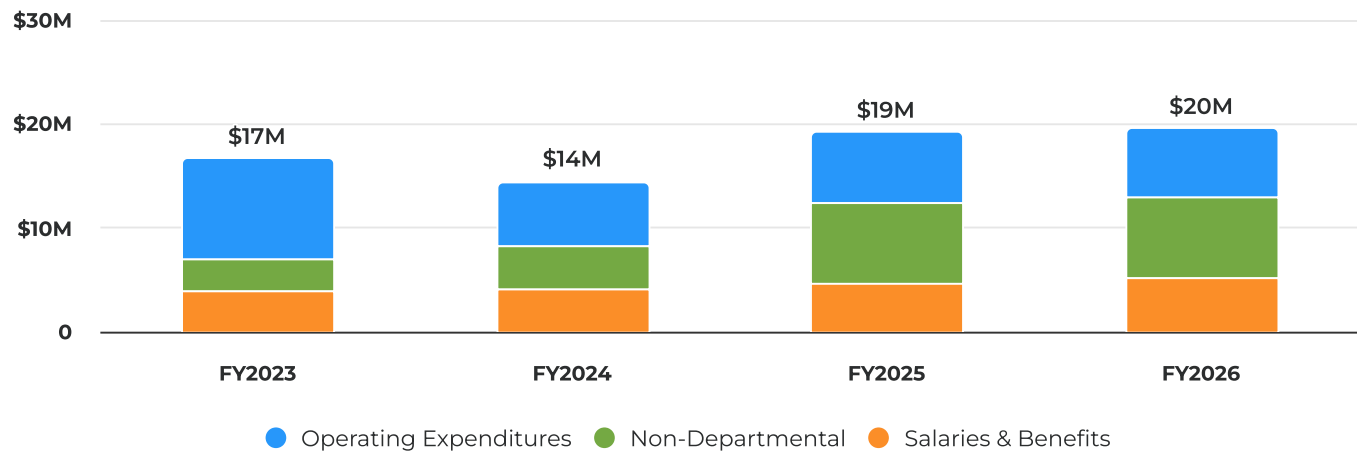
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Plan Review						
Site Plan / Site Plan Review Fee	-	\$38	\$10,000	\$10,000	-	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Total Plan Review	-	\$38	\$10,000	\$10,000	-	0.00%
Other Permits and Fees						
Other Permits and Fees / Other Permits and Fees	-	-	\$10,000	\$5,000	-\$5,000	-50.00%
Total Other Permits and Fees	-	-	\$10,000	\$5,000	-\$5,000	-50.00%
Federal Grants						
Federal Grants / Water	\$45,904	-	-	-	-	-
Total Federal Grants	\$45,904	-	-	-	-	-
Grants From Local Units						
Grants From Local Units / City of Lake Worth	-	-	\$10,000	\$10,000	-	0.00%
Total Grants From Local Units	-	-	\$10,000	\$10,000	-	0.00%
Charges for Services						
Government Charges & Fees / Miscellaneous	\$863	\$2,313	\$5,000	\$5,000	-	0.00%
Total Charges for Services	\$863	\$2,313	\$5,000	\$5,000	-	0.00%
Service Charges						
Water Sales / Metered	\$15,665,319	\$16,634,455	\$18,030,251	\$18,751,462	\$721,211	4.00%
Water Sales / Service Charge	\$168,717	\$149,256	\$170,000	\$170,000	-	0.00%
Total Service Charges	\$15,834,036	\$16,783,711	\$18,200,251	\$18,921,462	\$721,211	3.96%
Violations of L Ordinance						
Violations of L Ordinance / Tampering Fines	\$200	\$1,000	\$10,000	\$10,000	-	0.00%
Total Violations of L Ordinance	\$200	\$1,000	\$10,000	\$10,000	-	0.00%
Interest & other Earnings						
Interest / Investments	\$545,429	\$921,363	\$300,000	\$300,000	-	0.00%
Interest & other Earnings / Unrealized Gain/(Loss)	-\$8,032	\$264,716	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	-	\$74,377	-	-	-	-
Total Interest & other Earnings	\$537,397	\$1,260,456	\$300,000	\$300,000	-	0.00%
Capacity Charges						
Capacity Charges / Capacity Charges	\$54,337	\$21,295	\$55,000	\$55,000	-	0.00%
Capacity Charges / Residential	\$840,106	\$113,502	\$218,000	\$218,000	-	0.00%
Capacity Charges / Commercial	\$68,131	\$111,600	\$56,680	\$56,680	-	0.00%
Total Capacity Charges	\$962,574	\$246,397	\$329,680	\$329,680	-	0.00%
Disp of Fixed Assets						
Sales/ Auctions / Disp of Fixed Assets	-	\$34,300	-	-	-	-

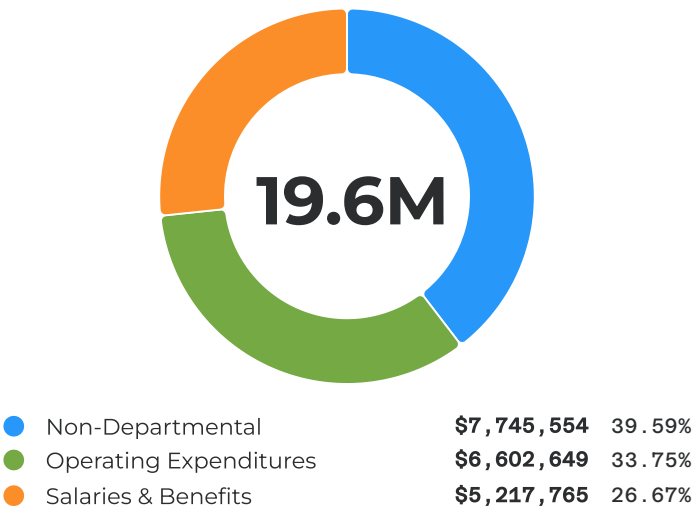
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Total Disp of Fixed Assets	-	\$34,300	-	-	-	-
Other Miscellaneous Rev						
Miscellaneous Revenue / Other	\$45,011	\$4,151	\$15,000	\$5,000	-\$10,000	-66.67%
Total Other Miscellaneous Rev	\$45,011	\$4,151	\$15,000	\$5,000	-\$10,000	-66.67%
Use of Fund Balance						
Other Sources / Use of Fund Balance	-	-	\$330,000	-	-\$330,000	-100.00%
Total Use of Fund Balance	-	-	\$330,000	-	-\$330,000	-100.00%
Total Revenues	\$17,425,985	\$18,332,366	\$19,219,931	\$19,596,142	\$376,211	1.96%

Expenditures

Historical Expenditures Summary



FY26 Expenditures Summary

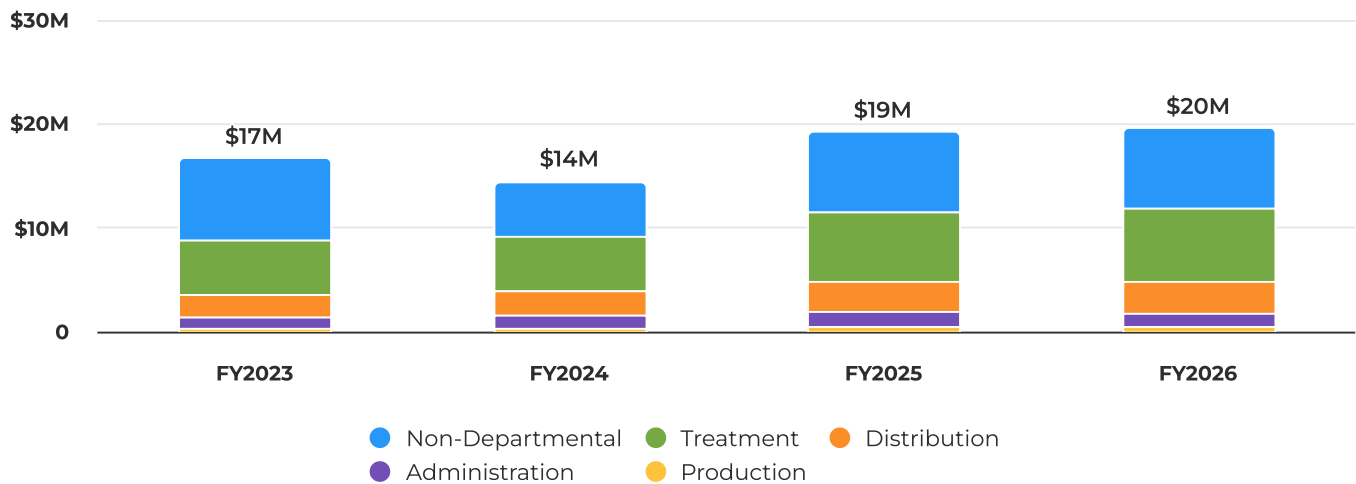


Expenditures Summary

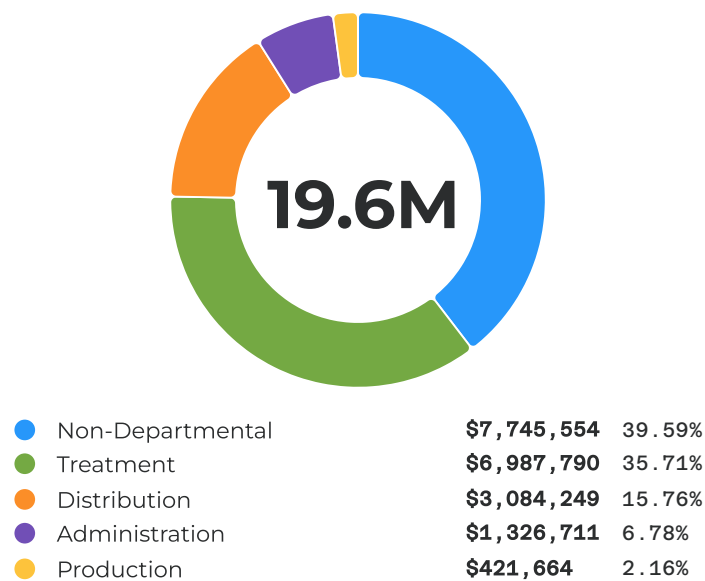
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$3,868,095.00	\$4,108,802.00	\$4,628,441.00	\$5,217,765.00	\$589,324.00	12.73%
Operating Expenditures	\$9,723,307.00	\$6,254,887.00	\$6,849,161.00	\$6,602,649.00	-\$246,512.00	-3.60%
Non-Departmental	\$3,079,421.00	\$4,076,315.00	\$7,740,331.00	\$7,745,554.00	\$5,223.00	0.07%
Total Expenditures	\$16,670,823.00	\$14,440,004.00	\$19,217,933.00	\$19,565,968.00	\$348,035.00	1.81%

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Administration						
Salaries & Benefits						
Salaries & Wages / Regular	\$488,389	\$383,203	\$410,344	\$385,506	-\$24,838	-6.05%
Salaries & Wages / Unused Vacation Pay	\$24,686	-	-	-	-	-
Other Salaries / Part Time	\$4,656	\$10,327	-	\$23,620	\$23,620	-
Overtime / Standard Overtime	\$5,407	\$718	-	\$800	-	-
Special Pay / Longevity	\$1,102	\$533	\$555	\$850	\$295	53.15%
Special Pay / Other Pays	\$6,952	\$1,885	\$8,055	\$8,055	-	0.00%
Water Utility Services / FICA Taxes	\$37,435	\$33,892	\$31,888	\$31,982	\$94	0.29%
Retirement Contributions / Defined Benefit Plan	\$24,044	\$33,458	\$28,669	\$34,246	\$5,577	19.45%
Retirement Contributions / 401-a Plan	\$27,217	\$28,092	\$29,567	\$25,065	-\$4,502	-15.23%
Water Utility Services / Life & Health Insurance	\$54,332	\$60,513	\$72,330	\$76,027	\$3,697	5.11%
Workers' Compensation / Workers' Comp Regular	\$9,716	\$6,078	\$8,245	\$8,657	\$412	5.00%
Total Salaries & Benefits	\$683,936	\$558,699	\$589,653	\$594,808	\$5,155	0.87%
Operating Expenditures						
Prof Services Other / Legal	\$14,883	\$16,407	\$40,000	\$40,000	-	0.00%
Prof Services Other / Internal IT Support	\$64,350	\$65,207	\$74,694	\$77,298	\$2,604	3.49%
Prof Services Other / Prof Services Other	\$307,053	\$464,760	\$490,000	\$490,000	-	0.00%
Water Utility Services / Accounting & Auditing	\$29,438	\$17,296	\$35,000	-	-\$35,000	-100.00%
Contractual Services / Other Contractual Service	\$9,240	\$31,814	\$143,000	\$67,200	-\$75,800	-53.01%
Union Dues / Training/Registration	\$2,661	\$3,720	\$6,000	\$6,000	-	0.00%
Union Dues / Lodging/Transportation	-	-	\$2,000	\$2,000	-	0.00%
Rental & Leases / Operating/Capital Leasing	\$3,257	\$3,490	\$4,000	\$4,000	-	0.00%
Repair/Maint Services / Equipment-General	-	-	\$3,000	\$3,000	-	0.00%
Repair/Maint Services / Equipment-Garage	-	\$11,270	\$12,961	\$15,405	\$2,444	18.86%
Water Utility Services / Printing & Binding	\$312	-	\$3,000	\$3,000	-	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Water Utility Services / Promotional Activities	\$2,561	\$869	\$5,000	\$5,000	-	0.00%
Other Curr Charges/Oblig / Advertising	-	-	\$2,500	\$2,500	-	0.00%
Office Supplies / Office Supplies	\$3,315	\$4,110	\$4,000	\$5,000	\$1,000	25.00%
Operating Supplies / Uniforms	-	-	-	\$500	-	-
Operating Supplies / Other	\$587	-	\$4,000	\$2,000	-\$2,000	-50.00%
Water Utility Services / Books, Publ, Subsc & Memb	\$940	\$775	\$2,000	\$2,000	-	0.00%
Machinery & Equipment / Information Technology	-	\$6,418	\$5,000	\$5,000	-	0.00%
Machinery & Equipment / Misc. Equipment	-	-	\$4,000	\$2,000	-\$2,000	-50.00%
Total Operating Expenditures	\$438,597	\$626,136	\$840,155	\$731,903	-\$108,252	-12.88%
Total Administration	\$1,122,533	\$1,184,835	\$1,429,808	\$1,326,711	-\$103,097	-7.21%
Distribution						
Salaries & Benefits						
Salaries & Wages / Regular	\$711,947	\$940,068	\$927,135	\$1,047,333	\$120,198	12.96%
Salaries & Wages / Unused Vacation Pay	-\$1,752	-	-	-	-	-
Overtime / Standard Overtime	\$34,658	\$26,873	\$71,800	\$75,390	\$3,590	5.00%
Special Pay / Longevity	\$3,378	\$4,401	\$1,350	\$4,250	\$2,900	214.81%
Special Pay / Other Pays	\$3,222	\$2,568	-	-	-	-
Water Utility Services / FICA Taxes	\$55,143	\$67,974	\$76,522	\$86,213	\$9,691	12.66%
Retirement Contributions / Defined Benefit Plan	\$195,514	\$157,335	\$231,784	\$242,027	\$10,243	4.42%
Water Utility Services / Life & Health Insurance	\$156,020	\$184,451	\$201,206	\$236,480	\$35,274	17.53%
Workers' Compensation / Workers' Comp Regular	\$22,182	\$22,162	\$29,968	\$31,466	\$1,498	5.00%
Total Salaries & Benefits	\$1,180,312	\$1,405,832	\$1,539,765	\$1,723,159	\$183,394	11.91%
Operating Expenditures						
Prof Services Other / Internal IT Support	\$74,161	\$75,456	\$87,335	\$85,215	-\$2,120	-2.43%
Contractual Services / Maintenance	\$82,909	\$84,962	\$200,000	\$205,000	\$5,000	2.50%
Contractual Services / Other Contractual Service	\$128,805	\$142,024	\$145,000	\$145,000	-	0.00%
Contractual Services / Right of Way	\$9,712	\$10,012	\$15,000	\$15,000	-	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Union Dues / Training/Registration	\$305	\$1,049	\$4,000	\$6,000	\$2,000	50.00%
Communication/Freight Srv / Postage & Freight	\$418	\$551	\$2,000	\$2,000	-	0.00%
Utility Services / Water	-	-	\$2,000	\$2,160	\$160	8.00%
Utility Services / Sewer	\$438	\$288	\$1,000	\$1,404	\$404	40.40%
Utility Services / Electricity	\$36,050	\$29,021	\$30,000	\$41,754	\$11,754	39.18%
Rental & Leases / Building	\$12,409	\$15,152	\$17,500	\$20,000	\$2,500	14.29%
Rental & Leases / Operating/Capital Leasing	\$15,746	\$19,691	\$10,000	\$15,000	\$5,000	50.00%
Insurance / Property/Liability	\$53,519	\$72,251	\$97,539	\$107,293	\$9,754	10.00%
Repair/Maint Services / Buildings	\$4,103	\$119	-	-	-	-
Repair/Maint Services / Equipment-General	\$2,531	\$354	\$10,000	\$6,000	-\$4,000	-40.00%
Repair/Maint Services / Equipment-Garage	\$65,000	\$74,750	\$85,963	\$115,144	\$29,181	33.95%
Repair/Maint Services / Heavy Equipment	\$12,510	\$7,112	\$15,000	\$22,620	\$7,620	50.80%
Repair/Maint Services / Heavy Equip-ext repairs	\$3,600	\$11,808	\$10,000	\$13,000	\$3,000	30.00%
Repair/Maint Services / Mains	\$147,978	\$130,242	\$190,000	\$174,000	-\$16,000	-8.42%
Repair/Maint Services / Hydrants	\$30,162	\$30,779	\$30,000	\$30,000	-	0.00%
Repair/Maint Services / Meters/Lines	\$191,403	\$219,646	\$300,000	\$284,000	-\$16,000	-5.33%
Water Utility Services / Printing & Binding	\$1,073	\$511	\$1,000	\$1,000	-	0.00%
Office Supplies / Office Supplies	\$2,199	\$574	\$3,500	\$3,500	-	0.00%
Operating Supplies / Gas, Lubricants & Oil	\$27,380	\$18,675	\$30,000	\$25,000	-\$5,000	-16.67%
Operating Supplies / Small Tools & Equipment	\$18,486	\$13,568	\$25,000	\$26,000	\$1,000	4.00%
Operating Supplies / Uniforms	\$4,769	\$5,172	\$10,000	\$10,000	-	0.00%
Water Utility Services / Books, Publ, Subsc & Memb	\$50	-	\$1,000	\$1,000	-	0.00%
Water Utility Services / Machinery & Equipment	-	-	\$4,000	\$4,000	-	0.00%
Machinery & Equipment / Information Technology	-	\$2,139	-	-	-	-
Total Operating Expenditures	\$925,716	\$965,906	\$1,326,837	\$1,361,090	\$34,253	2.58%
Total Distribution	\$2,106,028	\$2,371,738	\$2,866,602	\$3,084,249	\$217,647	7.59%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Production						
Operating Expenditures						
Contractual Services / Other Contractual Service	-	-	\$800	\$800	-	0.00%
Utility Services / Water	-	-	\$1,100	\$1,188	\$88	8.00%
Utility Services / Electricity	\$196,628	\$176,733	\$200,000	\$225,845	\$25,845	12.92%
Rental & Leases / Vehicles	-	-	\$3,000	\$3,000	-	0.00%
Insurance / Property/Liability	\$34,500	\$46,575	\$62,876	\$69,164	\$6,288	10.00%
Repair/Maint Services / Buildings	-	\$2,915	-	-	-	-
Repair/Maint Services / Equipment-General	\$4,737	\$4,182	\$10,000	\$10,000	-	0.00%
Repair/Maint Services / Wells	\$74,565	\$49,402	\$170,000	\$111,667	-\$58,333	-34.31%
Total Operating Expenditures	\$310,430	\$279,807	\$447,776	\$421,664	-\$26,112	-5.83%
Total Production	\$310,430	\$279,807	\$447,776	\$421,664	-\$26,112	-5.83%
Treatment						
Salaries & Benefits						
Salaries & Wages / Regular	\$1,205,853	\$1,381,943	\$1,541,189	\$1,801,700	\$260,511	16.90%
Salaries & Wages / Unused Vacation Pay	\$7,539	-	-	-	-	-
Overtime / Standard Overtime	\$124,056	\$94,316	\$92,000	\$96,600	\$4,600	5.00%
Special Pay / Longevity	\$7,075	\$11,886	\$2,812	\$8,900	\$6,088	216.50%
Special Pay / Other Pays	\$1,859	\$393	-	-	-	-
Water Utility Services / FICA Taxes	\$100,398	\$109,859	\$125,154	\$145,901	\$20,747	16.58%
Retirement Contributions / Defined Benefit Plan	\$326,558	\$281,706	\$385,297	\$416,211	\$30,914	8.02%
Water Utility Services / Life & Health Insurance	\$193,325	\$225,585	\$302,041	\$377,429	\$75,388	24.96%
Workers' Compensation / Workers' Comp Regular	\$37,184	\$38,583	\$50,530	\$53,057	\$2,527	5.00%
Total Salaries & Benefits	\$2,003,847	\$2,144,271	\$2,499,023	\$2,899,798	\$400,775	16.04%
Operating Expenditures						
Prof Services Other / Internal IT Support	\$70,279	\$74,227	\$86,775	\$97,355	\$10,580	12.19%
Prof Services Other / Prof Services Other	\$45,166	\$46,627	\$320,700	\$220,700	-\$100,000	-31.18%
Contractual Services / Other Contractual Service	\$501,528	\$210,359	\$541,849	\$304,503	-\$237,346	-43.80%
Contractual Services / Right of Way	\$1,046	\$1,079	\$2,000	\$2,000	-	0.00%

Water Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Union Dues / Training/Registration	\$4,985	\$15,749	\$12,500	\$30,000	\$17,500	140.00%
Communication/Freight Srv / Postage & Freight	\$5,230	\$1,845	\$10,000	\$10,000	-	0.00%
Utility Services / Water	\$156,656	\$178,015	\$230,000	\$230,000	-	0.00%
Utility Services / Electricity	\$771,975	\$705,251	\$700,000	\$756,000	\$56,000	8.00%
Utility Services / Refuse/Waste Disposal	\$5,348	\$5,502	\$4,500	\$5,760	\$1,260	28.00%
Rental & Leases / Building	\$12,916	\$15,001	\$20,000	\$22,500	\$2,500	12.50%
Insurance / Property/Liability	\$530,328	\$715,943	\$966,523	\$1,063,175	\$96,652	10.00%
Repair/Maint Services / Buildings	\$13,416	\$20,752	-	-	-	-
Repair/Maint Services / Equipment-General	\$195,852	\$124,141	\$150,000	\$135,000	-\$15,000	-10.00%
Repair/Maint Services / Equipment-Garage	\$53,000	\$30,475	\$35,046	\$59,999	\$24,953	71.20%
Repair/Maint Services / Heavy Equipment	\$4,568	\$302	\$4,000	\$4,000	-	0.00%
Water Utility Services / Printing & Binding	\$3,492	\$7,292	\$8,000	\$6,000	-\$2,000	-25.00%
Other Curr Charges/Oblig / Advertising	\$274	\$168	\$1,500	\$500	-\$1,000	-66.67%
Office Supplies / Office Supplies	\$1,944	-	\$2,000	\$1,500	-\$500	-25.00%
Operating Supplies / Gas, Lubricants & Oil	\$22,357	\$19,902	\$36,000	\$33,000	-\$3,000	-8.33%
Operating Supplies / Small Tools & Equipment	\$11,781	\$8,018	\$15,000	\$13,500	-\$1,500	-10.00%
Operating Supplies / Chemicals	\$659,284	\$750,500	\$848,000	\$848,000	-	0.00%
Operating Supplies / Uniforms	\$12,529	\$7,643	\$10,000	\$12,000	\$2,000	20.00%
Operating Supplies / Lab	\$103,437	\$76,163	\$115,000	\$120,000	\$5,000	4.35%
Operating Supplies / Other	\$72,916	\$72,612	\$87,500	\$85,000	-\$2,500	-2.86%
Water Utility Services / Books, Publ, Subsc & Memb	\$3,384	\$1,805	\$2,500	\$2,500	-	0.00%
Machinery & Equipment / Information Technology	-	\$2,033	\$25,000	\$25,000	-	0.00%
Total Operating Expenditures	\$3,263,691	\$3,091,404	\$4,234,393	\$4,087,992	-\$146,401	-3.46%
Total Treatment	\$5,267,538	\$5,235,675	\$6,733,416	\$6,987,790	\$254,374	3.78%
Non-Departmental Operating Expenditures						

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Water Utility Services / Depreciation	\$3,570,744	-	-	-	-	-
Water Utility Services / Interest	\$1,212,614	\$1,285,471	-	-	-	-
Miscellaneous Expenses / Client Refund Interest Ex	\$1,515	\$6,163	-	-	-	-
Total Operating Expenditures	\$4,784,873	\$1,291,634	-	-	-	-
Non-Departmental						
Miscellaneous Expenses / Undistributed Daily Activ	\$15,759	-	-	-	-	-
Debt Service / Principal	-	-	-	\$1,687,575	\$1,687,575	-
Debt Service / Interest	-	-	-	\$1,768,544	\$1,768,544	-
Retirement Contributions / GASB 68 Adjustment	\$75,341	-	-	-	-	-
Life & Health Insurance / GASB 75 OPEB Contra	-\$19,427	-	-	-	-	-
Professional Services / Other	-	\$17,000	-	-	-	-
Admin Charges / Bank Charges and Fees	\$3,592	\$12,465	\$100,000	\$15,000	-\$85,000	-85.00%
Principal / Debt	-	-	\$2,842,728	-	-\$2,842,728	-100.00%
Contractual Services / Interfund Admins Services	\$1,241,160	\$2,054,285	\$2,294,107	\$2,091,996	-\$202,111	-8.81%
Other Curr Charges/Oblig / Contribution to GF	\$1,381,686	\$1,453,190	\$1,537,594	\$1,567,691	\$30,097	1.96%
Transfers / To General Fund	-	-	\$35,000	\$35,000	-	0.00%
Transfers / Electric	\$381,310	\$539,375	\$615,545	\$579,748	-\$35,797	-5.82%
Transfers / Transfer to Capital Pro	-	-	\$315,357	-	-\$315,357	-100.00%
Total Non-Departmental	\$3,079,421	\$4,076,315	\$7,740,331	\$7,745,554	\$5,223	0.07%
Total Non-Departmental	\$7,864,294	\$5,367,949	\$7,740,331	\$7,745,554	\$5,223	0.07%
Total Expenditures	\$16,670,823	\$14,440,004	\$19,217,933	\$19,565,968	\$348,035	1.81%

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Administration						
Salaries & Wages / Regular	\$410,344	\$410,344	\$385,506	-\$24,838	-6.05%	
Other Salaries / Part Time	-	-	\$23,620	\$23,620	-	
Overtime / Standard Overtime	-	-	\$800	\$800	-	
Special Pay / Longevity	\$555	\$555	\$850	\$295	53.15%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$8,055	\$8,055	\$8,055	-	0.00%	
Water Utility Services / FICA Taxes	\$31,888	\$31,888	\$31,982	\$94	0.29%	
Retirement Contributions / Defined Benefit Plan	\$28,669	\$28,669	\$34,246	\$5,577	19.45%	
Retirement Contributions / 401-a Plan	\$29,567	\$29,567	\$25,065	-\$4,502	-15.23%	
Water Utility Services / Life & Health Insurance	\$72,330	\$72,330	\$76,027	\$3,697	5.11%	
Workers' Compensation / Workers' Comp Regular	\$8,245	\$8,245	\$8,657	\$412	5.00%	
Prof Services Other / Legal	\$40,000	\$40,000	\$40,000	-	0.00%	
Prof Services Other / Internal IT Support	\$74,694	\$74,694	\$77,298	\$2,604	3.49%	
Prof Services Other / Prof Services Other	\$490,000	\$490,000	\$490,000	-	0.00%	
General Engineering Cost eg. Water analysis, Water Systems designs ETC	-	\$100,000	\$125,000	\$25,000	25.00%	General Engineering Cost eg. Water analysis, Water Systems designs, project designs etc.
Public Water System Wells, Location of Public Water System Wells, Engineering, Service Well Rehabilitation, Monitoring Well Review, JLA/Mock Roos	-	\$100,000	\$100,000	-	0.00%	Public Water System Wells, Location of Public Water System Wells, Engineering, Service Well Rehabilitation, Monitoring Well Review, JLA/Mock Roos
Survey Services-Site Plan & survey Review - Dennis J. Levey	-	\$15,000	\$15,000	-	0.00%	Survey Services-Site Plan & survey Review -Dennis J. Levey
Yearly Rate Consultant Service: Stantec	-	\$75,000	\$75,000	-	0.00%	Yearly Rate Consultant Service: Stantec
Annual compliance engineering for dual- zone monitoring wells Floridan Aquifer and Surficial Aquifer saltwater intrusion monitoring by HydroGeo Service, JLA, and Stantec	-	\$100,000	\$100,000	-	0.00%	Annual compliance engineering for dual- zone monitoring wells Floridan Aquifer and Surficial Aquifer saltwater intrusion monitoring by HydroGeo Service, JLA, and Stantec

Water Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Grant Services	-	\$100,000	\$75,000	-\$25,000	-25.00%	Grant Services- Grant management Ass./Holtz/ Stantec
Water Utility Services / Accounting & Auditing	\$35,000	\$35,000	-	-\$35,000	-100.00%	
Contractual Services / Other Contractual Service	\$143,000	\$143,000	\$67,200	-\$75,800	-53.01%	This account decreased significantly because Asset management software cost is significantly higher in cost.
Emergency MGMT Upgrade	-	\$3,000	\$7,200	\$4,200	140.00%	
PBSO Officer -Security Services for Water treatment plant	-	\$120,000	\$60,000	-\$60,000	-50.00%	PBSO Officer - Security Services for Water treatment plant
Asset Management Software	-	\$20,000	-	-\$20,000	-100.00%	This is not being done in FY2026. "According to FAC 62-555.350, implementing asset management software such as CMMS improves inventory tracking and maintenance scheduling, optimizes resource allocation, and extends the life of critical infrastructure. By implementing a predictive maintenance software program based on data analytics, downtime is reduced, and the life of critical components is extended, optimizing the performance of our utility"
Union Dues / Training/Registration	\$6,000	\$6,000	\$6,000	-	0.00%	Per 62-602 and 62-699, F.A.C., attending industry conferences allows us to stay ahead of trends, network with key stakeholders, and bring valuable insights back to the team
Union Dues / Lodging/Transportation	\$2,000	\$2,000	\$2,000	-	0.00%	Hotel cost and Transportation
Rental & Leases / Operating/Capital Leasing	\$4,000	\$4,000	\$4,000	-	0.00%	Yearly Copier Lease
Repair/Maint Services / Equipment-General	\$3,000	\$3,000	\$3,000	-	0.00%	Miscellaneous office equipment- eg.

Water Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Repair/Maint Services / Equipment-Garage	\$12,961	\$12,961	\$15,405	\$2,444	18.86%	Toner, ink cartridges.
Water Utility Services / Printing & Binding	\$3,000	\$3,000	\$3,000	-	0.00%	Additional printing is required to convey information as per the water advisory board
Water Utility Services / Promotional Activities	\$5,000	\$5,000	\$5,000	-	0.00%	Promotional Flyers and Publication
Other Curr Charges/Oblig / Advertising	\$2,500	\$2,500	\$2,500	-	0.00%	Advertising for bids.
Office Supplies / Office Supplies	\$4,000	\$4,000	\$5,000	\$1,000	25.00%	Additional supplies needed, each year this account has needed budget transfers to cover total supply cost.
Operating Supplies / Uniforms	-	-	\$500	\$500	-	Uniforms
Operating Supplies / Other	\$4,000	\$4,000	\$2,000	-\$2,000	-50.00%	Operating Supplies - Stationary printed for additional Staff Utility Engineer.
Water Utility Services / Books, Publ, Subsc & Memb	\$2,000	\$2,000	\$2,000	-	0.00%	Updating the AWWA Manuals and yearly subscription.
Machinery & Equipment / Information Technology	\$5,000	\$5,000	\$5,000	-	0.00%	Upgrading to laptop for staff/laptop for new staff.
Machinery & Equipment / Misc. Equipment	\$4,000	\$4,000	\$2,000	-\$2,000	-50.00%	
Total Administration	\$1,429,808	\$1,429,808	\$1,326,711	-\$103,097	-7.21%	
Distribution						
Salaries & Wages / Regular	\$927,135	\$927,135	\$1,047,333	\$120,198	12.96%	
Overtime / Standard Overtime	\$71,800	\$71,800	\$75,390	\$3,590	5.00%	
Special Pay / Longevity	\$1,350	\$1,350	\$4,250	\$2,900	214.81%	Increase serves as a placeholder for the tentative longevity bonus
Water Utility Services / FICA Taxes	\$76,522	\$76,522	\$86,213	\$9,691	12.66%	
Retirement Contributions / Defined Benefit Plan	\$231,784	\$231,784	\$242,027	\$10,243	4.42%	
Water Utility Services / Life & Health Insurance	\$201,206	\$201,206	\$236,480	\$35,274	17.53%	
Workers' Compensation / Workers' Comp Regular	\$29,968	\$29,968	\$31,466	\$1,498	5.00%	
Prof Services Other / Internal IT Support	\$87,335	\$87,335	\$85,215	-\$2,120	-2.43%	
Contractual Services / Maintenance	\$200,000	\$200,000	\$205,000	\$5,000	2.50%	
Per the Davey Tree contract, 25% increase is for easement and alley clearing	-	\$175,000	\$180,000	\$5,000	2.86%	Per the Davey Tree contract, 25% increase is for

Water Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
ITRON provides meter services for maintenance purposes. By implementing smart meters and sensors	-	\$25,000	\$25,000	-	0.00%	easement and alley clearing ITRON provides meter services for maintenance purposes. By implementing smart meters and sensors
Contractual Services / Other Contractual Service	\$145,000	\$145,000	\$145,000	-	0.00%	
Heavy equipment rental	-	\$15,000	\$15,000	-	0.00%	Heavy Equipment Rental Expenses.
General Engineering	-	\$35,000	\$35,000	-	0.00%	General Engineering for Designs and other Services.
Operation and Maintenance of Public Water Systems. Maintenance and repairs of the distribution system by Johnson Davis/Hinterland/B&B Underground	-	\$35,000	\$35,000	-	0.00%	Operation and Maintenance of Public Water Systems. Maintenance and repairs of the distribution system by Johnson Davis/Hinterland/B&B Underground
Locating Services	-	\$35,000	\$35,000	-	0.00%	Locating services by Breakpoint.
Janitorial services	-	\$25,000	\$25,000	-	0.00%	Janitorial services for cleaning the building
Contractual Services / Right of Way	\$15,000	\$15,000	\$15,000	-	0.00%	Per FEC yearly Cost.
Union Dues / Training/Registration	\$4,000	\$4,000	\$6,000	\$2,000	50.00%	Investing in staff training and certification programs ensures that our personnel are equipped with the necessary skills to operate and maintain water plant equipment efficiently and safely
Communication/Freight Srv / Postage & Freight	\$2,000	\$2,000	\$2,000	-	0.00%	Cost for Mailing and Freight charges
Utility Services / Water	\$2,000	\$2,000	\$2,160	\$160	8.00%	City Bills
Utility Services / Sewer	\$1,000	\$1,000	\$1,404	\$404	40.40%	City Bills , each year a budget transfer is done to increase account to cover cost.
Utility Services / Electricity	\$30,000	\$30,000	\$41,754	\$11,754	39.18%	3 City Bills WATER SEWER TRAILER EST 33500 KWH,SOUTH BOOSTER STATION EST 58600 KWH, NORTH BOOSTER STATION EST 68700 KWH... Paid to FPL
Rental & Leases / Building	\$17,500	\$17,500	\$20,000	\$2,500	14.29%	Customer Service Building Rent Plus

Water Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Rental & Leases / Operating/Capital Leasing	\$10,000	\$10,000	\$15,000	\$5,000	50.00%	Yearly agreement increase Leases for Traffic control devices, various equipment as needed increased cost.
Insurance / Property/Liability	\$97,539	\$97,539	\$107,293	\$9,754	10.00%	
Repair/Maint Services / Equipment-General	\$10,000	\$10,000	\$6,000	-\$4,000	-40.00%	Repair parts and services for equipment, pressure pumps, and power saws. These are essential machinery, tools, and supplies that need regular replacement to maintain proper functionality
Repair/Maint Services / Equipment-Garage	\$85,963	\$85,963	\$115,144	\$29,181	33.95%	2 New Trucks added in FY2025
Repair/Maint Services / Heavy Equipment	\$15,000	\$15,000	\$22,620	\$7,620	50.80%	
Heavy Equipment	-	\$15,000	\$15,000	-	0.00%	Maintenance and repair services for Case backhoes. Maintenance and repair services for flatbed trucks. Maintenance and repair services for mini backhoes.
Asset Tracking	-	-	\$7,620	\$7,620	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	\$10,000	\$10,000	\$13,000	\$3,000	30.00%	Repairs on aging heavy equipment to extend the lifespan, reducing maintenance costs and service interruptions.
Repair/Maint Services / Mains	\$190,000	\$190,000	\$174,000	-\$16,000	-8.42%	
Piping materials for repair and replacement	-	\$75,000	\$70,000	-\$5,000	-6.67%	The cost of piping materials for repair and replacement.
Valves	-	\$25,000	\$22,000	-\$3,000	-12.00%	Valves, and associated parts made of brass or iron.
Roadway Aggregates	-	\$40,000	\$37,000	-\$3,000	-7.50%	FDOT-approved roadway aggregates.
Asphalt and Concrete	-	-	\$45,000	\$45,000	-	To Purchase Asphalt and Concrete.
Predictive Maintenance Strategies	-	\$50,000	-	-\$50,000	-100.00%	"Following 62-550, 62-555, and 62- 560, implementing predictive

Water Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						maintenance strategies based on data analytics reduces downtime and extends the life of critical components, optimizing the performance of our distribution system. The number of general maintenance items and new services has increased"
Repair/Maint Services / Hydrants	\$30,000	\$30,000	\$30,000	-	0.00%	
Replacement Hydrants	-	\$6,000	\$6,000	-	0.00%	Replacement of existing Hydrants.
Parts and Materials- Hydrants	-	\$6,000	\$5,000	-\$1,000	-16.67%	Hydrants and Maintenance parts and materials
hydrants risers and lines replaced and maintained	-	\$8,000	\$5,000	-\$3,000	-37.50%	Hydrants risers and lines replaced and maintained
Sandblasting and materials for maintenance of hydrants and necessary parts	-	\$5,000	\$8,000	\$3,000	60.00%	Sandblasting and Materials for maintenance of hydrants and necessary parts.
Replacement- Asphalt and concrete for hydrants replacement	-	\$5,000	\$6,000	\$1,000	20.00%	Asphalt and concrete for hydrant replacement.
Repair/Maint Services / Meters/Lines	\$300,000	\$300,000	\$284,000	-\$16,000	-5.33%	
3/4" meters	-	\$80,000	\$75,000	-\$5,000	-6.25%	3/4" meters
1" meters	-	\$60,000	\$55,000	-\$5,000	-8.33%	1" Meters.
Meters Lines 1-1/2"	-	\$40,000	\$37,000	-\$3,000	-7.50%	1-1/2" meters Expenses.
Meters Lines-2"	-	\$40,000	\$37,000	-\$3,000	-7.50%	2"meters
4-6-8" meters	-	\$40,000	\$40,000	-	0.00%	4-6-8" meters.
Meter Readers	-	\$40,000	\$40,000	-	0.00%	Electronic Read Telemetry for meters will also be replaced
Water Utility Services / Printing & Binding	\$1,000	\$1,000	\$1,000	-	0.00%	Printing of flyers and notices.
Office Supplies / Office Supplies	\$3,500	\$3,500	\$3,500	-	0.00%	Stationary and misc. supplies..
Operating Supplies / Gas, Lubricants & Oil	\$30,000	\$30,000	\$25,000	-\$5,000	-16.67%	Fuel and lubricant for for small tools and equipment
Operating Supplies / Small Tools & Equipment	\$25,000	\$25,000	\$26,000	\$1,000	4.00%	
Items that are considered consumables: saws, blades, calibrated precision tools, power tools, and power saws	-	\$13,000	\$14,000	\$1,000	7.69%	Items that are considered consumables: saws, blades, calibrated precision tools, power

Water Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						tools, and power saws.
Various small handheld tools	-	\$5,000	\$5,000	-	0.00%	Various small handheld tools.
pumps, air compressors, and miscellaneous tools	-	\$7,000	\$7,000	-	0.00%	Pumps, Air compressors, and miscellaneous tools.
Operating Supplies / Uniforms	\$10,000	\$10,000	\$10,000	-	0.00%	Staff uniforms, safety boots, hard hats, gloves, and safety vests
Water Utility Services / Books, Publ, Subsc & Memb	\$1,000	\$1,000	\$1,000	-	0.00%	Yearly Subscription and Publication.
Water Utility Services / Machinery & Equipment	\$4,000	\$4,000	\$4,000	-	0.00%	Computer for new Water Technician
Total Distribution	\$2,866,602	\$2,866,602	\$3,084,249	\$217,647	7.59%	
Treatment						
Salaries & Wages / Regular	\$1,541,189	\$1,541,189	\$1,801,700	\$260,511	16.90%	
Overtime / Standard Overtime	\$92,000	\$92,000	\$96,600	\$4,600	5.00%	
Special Pay / Longevity	\$2,812	\$2,812	\$8,900	\$6,088	216.50%	Increase serves as a placeholder for the tentative longevity bonus
Water Utility Services / FICA Taxes	\$125,154	\$125,154	\$145,901	\$20,747	16.58%	
Retirement Contributions / Defined Benefit Plan	\$385,297	\$385,297	\$416,211	\$30,914	8.02%	
Water Utility Services / Life & Health Insurance	\$302,041	\$302,041	\$377,429	\$75,388	24.96%	
Workers' Compensation / Workers' Comp Regular	\$50,530	\$50,530	\$53,057	\$2,527	5.00%	
Prof Services Other / Internal IT Support	\$86,775	\$86,775	\$97,355	\$10,580	12.19%	
Prof Services Other / Prof Services Other	\$320,700	\$320,700	\$220,700	-\$100,000	-31.18%	
Outside Testing Services - Additional water quality testing services for PFAS	-	\$55,000	\$55,000	-	0.00%	Additional water quality testing services for PFAS
The cost per contract for the National Environmental Laboratory Accreditation Conference (NELAC)	-	\$700	\$700	-	0.00%	The cost per contract for the National Environmental Laboratory Accreditation Conference (NELAC)
Laboratory Quality Assurance Consultation and Support - There are increased requirements due to new regulations, as per NELAC and Primary Drinking Water Standards	-	\$12,000	\$12,000	-	0.00%	Laboratory Quality Assurance Consultation and Support - There are increased requirements due to new regulations, as per NELAC and Primary Drinking Water Standards

Water Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Reporting Requirements for Public Water Systems, Audits - Recertification - Lab- Increase in maintenance based on new requirements.	-	\$3,000	\$3,000	-	0.00%	Reporting Requirements for Public Water Systems, Audits - Recertification - Lab- Increase in maintenance based on new requirements.
Comprehensive Performance Evaluation (CPE) is required. We need to submit a water treatment master plan and an asset management plan.	-	\$150,000	\$150,000	-	0.00%	Comprehensive Performance Evaluation (CPE) is required. We need to submit a water treatment master plan and an asset management plan.
Lead Service Line Inventory	-	\$100,000	-	-\$100,000	-100.00%	- Mock Roos. Was in the incorrect acct last year
Contractual Services / Other Contractual Service	\$541,849	\$541,849	\$304,503	-\$237,346	-43.80%	
Vegetation Control for Well Field/Water Plant	-	\$11,000	\$11,000	-	0.00%	Vegetation Control for Well Field/Water Plant. Maintaining retention ponds improves flood control and water quality.
Elevated Tank Maintenance	-	\$242,849	\$17,503	-\$225,346	-92.79%	Inspecting and Cleaning the Elevated Tanks yearly.
Clean the basin, flash mixer, and storage clearwell	-	\$22,000	\$10,000	-\$12,000	-54.55%	Clean the basin, flash mixer, and storage Clearwell
Ensure the programming and maintenance of the PLC and SCADA system align with the SCADA master plan	-	\$25,000	\$25,000	-	0.00%	Ensure the programming and maintenance of the PLC and SCADA system align with the SCADA master plan
Perform instrument servicing according to the recommendations outlined in the SCADA master plan	-	\$15,000	\$15,000	-	0.00%	Perform instrument servicing according to the recommendations outlined in the SCADA master plan
Operation and Maintenance of Public Water Systems, Infrared inspection for electrical switchgear and breaker relays	-	\$20,000	\$20,000	-	0.00%	Operation and Maintenance of Public Water Systems, Infrared inspection for electrical switchgear and breaker relays.
Lime Sludge Cleaning	-	\$100,000	\$100,000	-	0.00%	Lime sludge pond cleaning and debris removal with an increase in cost as per the contract
Ensuring compliance and certification with	-	\$4,400	\$4,400	-	0.00%	Ensuring compliance and certification with

Water Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
safety standards for overhead hoist systems						safety standards for overhead hoist systems
Lawn maintenance	-	\$9,700	\$9,700	-	0.00%	Lawn Maintenance for the Water Plant.
Caterpillar generator maintenance and repair should be conducted in accordance with tier 4 compliance	-	\$35,000	\$35,000	-	0.00%	Caterpillar generator maintenance and repair should be conducted in accordance with tier 4 compliance
New maintenance contract for 5 Cummins generators	-	\$50,000	\$50,000	-	0.00%	New maintenance contract for 5 Cummins generators.
Pest control with an increase in cost for additional services	-	\$2,500	\$2,500	-	0.00%	Pest control with an increase in cost for additional services
Janitorial Services	-	\$4,400	\$4,400	-	0.00%	Distribution Janitorial service cost
Contractual Services / Right of Way	\$2,000	\$2,000	\$2,000	-	0.00%	Yearly Right of Way fees
Union Dues / Training/Registration	\$12,500	\$12,500	\$30,000	\$17,500	140.00%	Employee Enrichment for each utility director includes training for staff. Allocating funds for professional memberships allows employees to access valuable resources, network with industry experts, and stay updated on the latest trends. CEU renewal, increase training for staff members.
Communication/Freight Srv / Postage & Freight	\$10,000	\$10,000	\$10,000	-	0.00%	Shipping, postage and Freight costs.
Utility Services / Water	\$230,000	\$230,000	\$230,000	-	0.00%	
Utility Services / Electricity	\$700,000	\$700,000	\$756,000	\$56,000	8.00%	
Utility Services / Refuse/Waste Disposal	\$4,500	\$4,500	\$5,760	\$1,260	28.00%	
Rental & Leases / Building	\$20,000	\$20,000	\$22,500	\$2,500	12.50%	Rental of Customer Service Building cost with yearly increase factored in.
Insurance / Property/Liability	\$966,523	\$966,523	\$1,063,175	\$96,652	10.00%	
Repair/Maint Services / Equipment-General	\$150,000	\$150,000	\$135,000	-\$15,000	-10.00%	
Caterpillar generator maintenance and repair	-	\$20,000	\$17,500	-\$2,500	-12.50%	Caterpillar generator maintenance and repairs expense.
Five Cummins generators	-	\$20,000	\$17,500	-\$2,500	-12.50%	Five Cummins generators Repairs and Upkeep.
Maintenance and repair	-	\$80,000	\$70,000	-\$10,000	-12.50%	Process Equipment repairs and

Water Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Electrical motor repair	-	\$30,000	\$30,000	-	0.00%	Maintenance. Repairing Electrical motor .
Repair/Maint Services / Equipment-Garage	\$35,046	\$35,046	\$59,999	\$24,953	71.20%	2 new vehicle was added FY2025.
Repair/Maint Services / Heavy Equipment	\$4,000	\$4,000	\$4,000	-	0.00%	Repairs and Maintenance
Water Utility Services / Printing & Binding	\$8,000	\$8,000	\$6,000	-\$2,000	-25.00%	Printing and Binding Cost
Other Curr Charges/Oblig / Advertising	\$1,500	\$1,500	\$500	-\$1,000	-66.67%	Yearly advertising cost
Office Supplies / Office Supplies	\$2,000	\$2,000	\$1,500	-\$500	-25.00%	Office Supplies for Water Treatment.
Operating Supplies / Gas, Lubricants & Oil	\$36,000	\$36,000	\$33,000	-\$3,000	-8.33%	Vehicle maintenance, gas and upkeep cost .
Fuel for six Generators	-	\$20,000	\$22,000	\$2,000	10.00%	
Oils and lubricants for machinery	-	\$6,000	\$6,000	-	0.00%	
Machine maintenance -Increase in cost plus an additional vehicle	-	\$10,000	\$5,000	-\$5,000	-50.00%	
Operating Supplies / Small Tools & Equipment	\$15,000	\$15,000	\$13,500	-\$1,500	-10.00%	Small tools, power tools, pumps, hand tools, and meters are all examples of consumable items
Operating Supplies / Chemicals	\$848,000	\$848,000	\$848,000	-	0.00%	
Ammonia	-	\$25,000	\$25,000	-	0.00%	Ammonia
Coagulant/polymer	-	\$6,000	\$6,000	-	0.00%	Coagulant/polymer
Phosphate corrosion inhibitor	-	\$60,000	\$60,000	-	0.00%	Phosphate corrosion inhibitor.
Quicklime	-	\$260,000	\$260,000	-	0.00%	Quicklime.
Scale inhibitor / Antiscalants	-	\$22,000	\$22,000	-	0.00%	cale inhibitor / Anticalins.
Sodium hydroxide 50%/caustic	-	\$160,000	\$160,000	-	0.00%	Sodium hydroxide 50%/caustic
Sodium hypochlorite, also known as bleach.	-	\$230,000	\$230,000	-	0.00%	Sodium hypochlorite, also known as bleach for water Treatment.
Sulfuric Acid 93%	-	\$85,000	\$85,000	-	0.00%	Sulfuric Acid 93%
Operating Supplies / Uniforms	\$10,000	\$10,000	\$12,000	\$2,000	20.00%	Increase due to additional Staff.
Operating Supplies / Lab	\$115,000	\$115,000	\$120,000	\$5,000	4.35%	
Lab Operating Supplies	-	\$50,000	\$50,000	-	0.00%	Lab Operating Supplies. Fisher
New Equipment for Additional staff	-	\$15,000	\$15,000	-	0.00%	New Equipment for Additional lab staff.
HF Equipment & Reagents (LAZENBY). Need to replace aging instruments.	-	\$10,000	\$20,000	\$10,000	100.00%	HF Equipment & Reagents (LAZENBY). Need to replace aging instruments.
HACH Equipment and Reagents	-	\$20,000	\$15,000	-\$5,000	-25.00%	HACH Equipment and Reagents.
USA Blue book Reagent	-	\$20,000	\$20,000	-	0.00%	USA Blue book Reagents:Adding new equipment and

Water Fund Itemizations

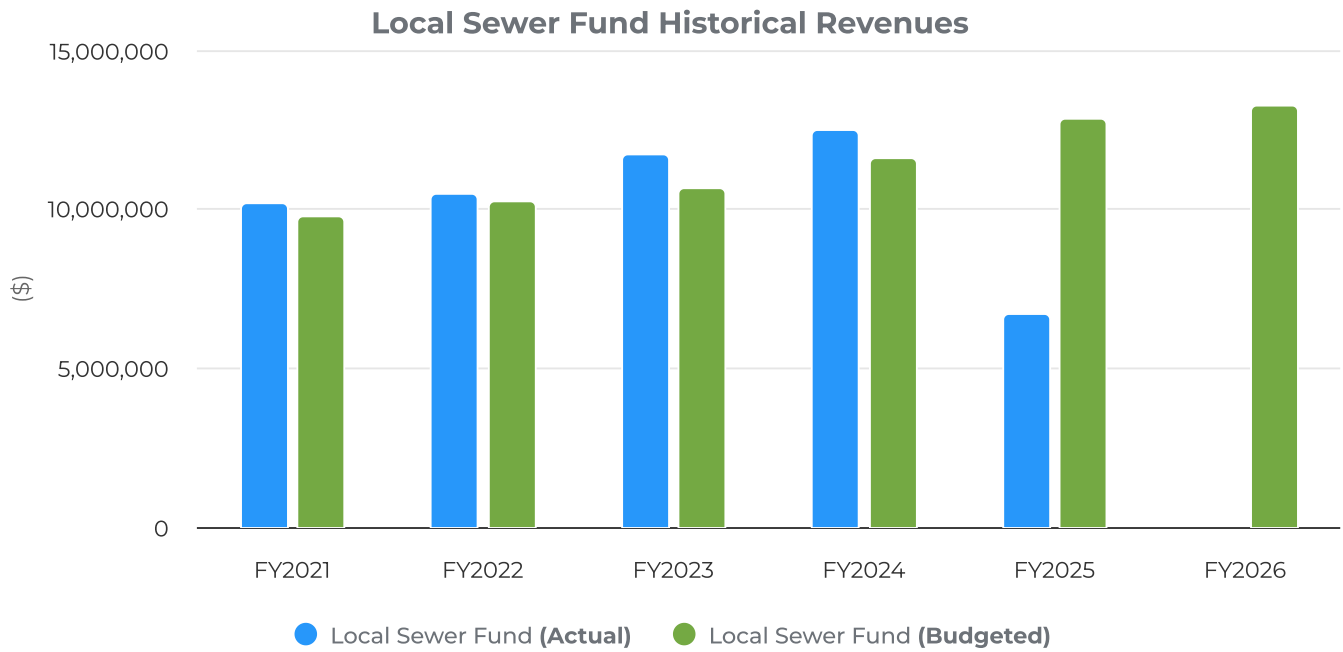
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						analyzers to our inventory
Operating Supplies / Other	\$87,500	\$87,500	\$85,000	-\$2,500	-2.86%	
RO Plant Pre-Filters-Consumables-Increase in costs	-	\$20,000	\$17,000	-\$3,000	-15.00%	RO Plant Pre-Filters-Consumables-Increase in costs.
Operating Supplies - Consumables	-	\$30,000	\$28,000	-\$2,000	-6.67%	Operating Supplies - Consumables.
Safety Equipment etc - Consumables	-	\$17,500	\$17,500	-	0.00%	Safety Equipment etc. - Consumables.
PLC parts required for SCADA improvement on cyber security-Increase in price	-	\$20,000	\$22,500	\$2,500	12.50%	PLC parts required for SCADA improvement on cyber security-Increase in price
Water Utility Services / Books, Publ, Subsc & Memb	\$2,500	\$2,500	\$2,500	-	0.00%	Updating our American Water Works Association (AWWA) engineering standards
Machinery & Equipment / Information Technology	\$25,000	\$25,000	\$25,000	-	0.00%	
Total Treatment	\$6,733,416	\$6,733,416	\$6,987,790	\$254,374	3.78%	
Non-Departmental						
Debt Service / Principal	-	\$1,603,996	\$1,687,575	\$83,579	5.21%	
2020AB Non Adv.	-	\$233,201	\$295,752	\$62,551	26.82%	
2020 UT Bond Series	-	\$295,000	\$310,000	\$15,000	5.08%	
2022 UT Bond	-	\$45,000	\$45,000	-	0.00%	
SRF 1700	-	\$25,225	\$25,942	\$717	2.84%	
SRF 1701	-	\$361,450	\$370,945	\$9,495	2.63%	
SRF 1710	-	\$129,263	\$130,147	\$884	0.68%	
SRF 1720	-	\$100,135	\$92,596	-\$7,539	-7.53%	
SRF 1730	-	\$31,343	\$31,836	\$493	1.57%	
SRF 1731	-	\$137,416	\$138,710	\$1,294	0.94%	
SRF 1740	-	\$119,273	\$119,869	\$596	0.50%	
SRF 1750	-	\$126,690	\$126,778	\$88	0.07%	
Debt Service / Interest	-	\$1,242,521	\$1,768,544	\$526,023	42.34%	
2020AB Non Adv.	-	\$64,597	\$71,769	\$7,172	11.10%	
2020 UT Bond Series	-	\$914,650	\$899,900	-\$14,750	-1.61%	
2022 UT Bond	-	\$115,400	\$113,600	-\$1,800	-1.56%	
2025 UT Bond Series	-	-	\$549,500	\$549,500	-	
SRF 1700	-	\$5,678	\$4,961	-\$717	-12.63%	
SRF 1701	-	\$74,752	\$65,256	-\$9,496	-12.70%	
SRF 1710	-	\$22,307	\$21,422	-\$885	-3.97%	
SRF 1720	-	\$8,064	\$7,538	-\$526	-6.52%	
SRF 1730	-	\$2,417	\$1,923	-\$494	-20.44%	
SRF 1731	-	\$22,621	\$21,326	-\$1,295	-5.72%	
SRF 1740	-	\$10,406	\$9,809	-\$597	-5.74%	
SRF 1750	-	\$1,629	\$1,540	-\$89	-5.46%	
Admin Charges / Bank Charges and Fees	\$100,000	\$100,000	\$15,000	-\$85,000	-85.00%	
Principal / Debt	\$2,842,728	\$2,846,517	-	-\$2,846,517	-100.00%	

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
2020AB Non Adv. Principal	-	\$233,201	-	-\$233,201	-100.00%	
2020AB Non Adv. Interest	-	\$64,597	-	-\$64,597	-100.00%	
2020 UT Bond Series Principal	-	\$295,000	-	-\$295,000	-100.00%	
2020 UT Bond Series Interest	-	\$914,650	-	-\$914,650	-100.00%	
2022 UT Bond Principal	-	\$45,000	-	-\$45,000	-100.00%	
2022 UT Bond Interest	-	\$115,400	-	-\$115,400	-100.00%	
SRF 1700 Principal	-	\$25,225	-	-\$25,225	-100.00%	
SRF 1700 Interest	-	\$5,678	-	-\$5,678	-100.00%	
SRF 1701 Principal	-	\$361,450	-	-\$361,450	-100.00%	
SRF 1701 Interest	-	\$74,752	-	-\$74,752	-100.00%	
SRF 1710 Principal	-	\$129,263	-	-\$129,263	-100.00%	
SRF 1710 Interest	-	\$22,307	-	-\$22,307	-100.00%	
SRF 1720 Principal	-	\$100,135	-	-\$100,135	-100.00%	
SRF 1720 Interest	-	\$8,064	-	-\$8,064	-100.00%	
SRF 1730 Principal	-	\$31,343	-	-\$31,343	-100.00%	
SRF 1730 Interest	-	\$2,417	-	-\$2,417	-100.00%	
SRF 1731 Principal	-	\$137,416	-	-\$137,416	-100.00%	
SRF 1731 Interest	-	\$22,621	-	-\$22,621	-100.00%	
SRF 1740 Principal	-	\$119,273	-	-\$119,273	-100.00%	
SRF 1740 Interest	-	\$10,406	-	-\$10,406	-100.00%	
SRF 1750 Principal	-	\$126,690	-	-\$126,690	-100.00%	
SRF 1750 Interest	-	\$1,629	-	-\$1,629	-100.00%	
Contractual Services / Interfund Admins Services	\$2,294,107	\$2,294,107	\$2,091,996	-\$202,111	-8.81%	
Other Curr Charges/Oblig / Contribution to GF	\$1,537,594	\$1,537,594	\$1,567,691	\$30,097	1.96%	
Transfers / To General Fund	\$35,000	\$35,000	\$35,000	-	0.00%	
Transfers / Electric	\$615,545	\$615,545	\$579,748	-\$35,797	-5.82%	
Transfers / Transfer to Capital Pro	\$315,357	\$315,357	-	-\$315,357	-100.00%	
Total Non-Departmental	\$7,740,331	\$10,590,637	\$7,745,554	-\$2,845,083	-26.86%	
Total Expenditures	\$18,770,157	\$21,620,463	\$19,144,304	-\$2,476,159	-11.45%	

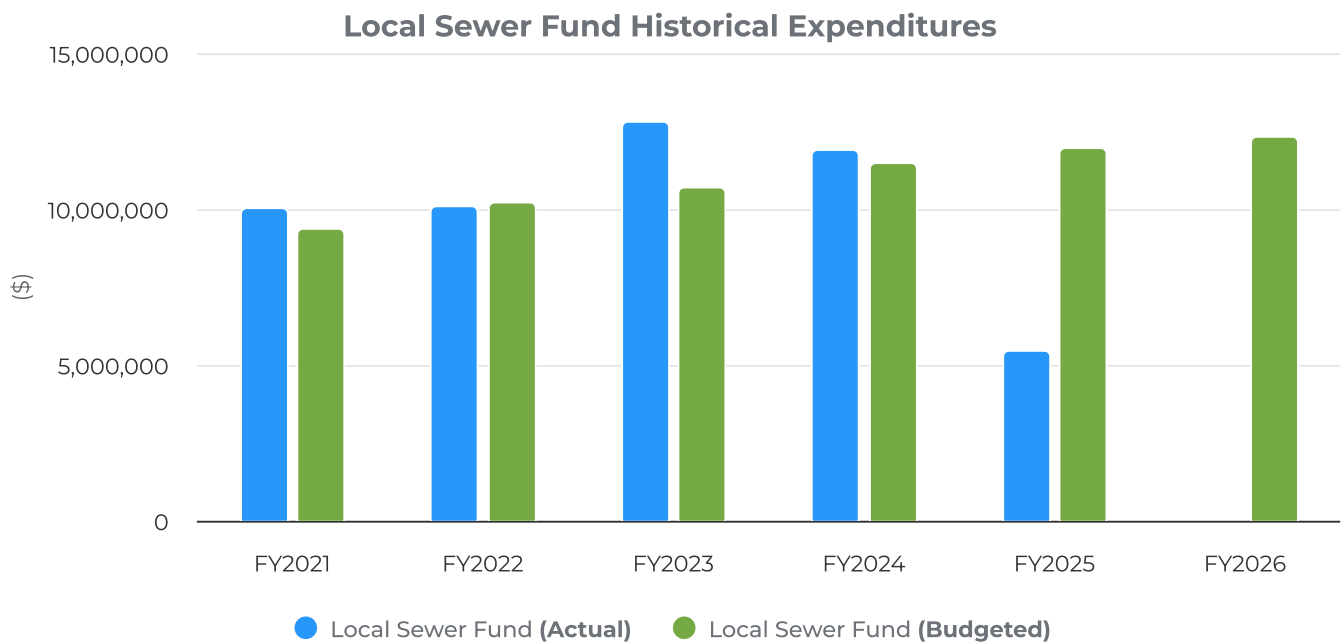
This page was intentionally left blank

Local Sewer Fund

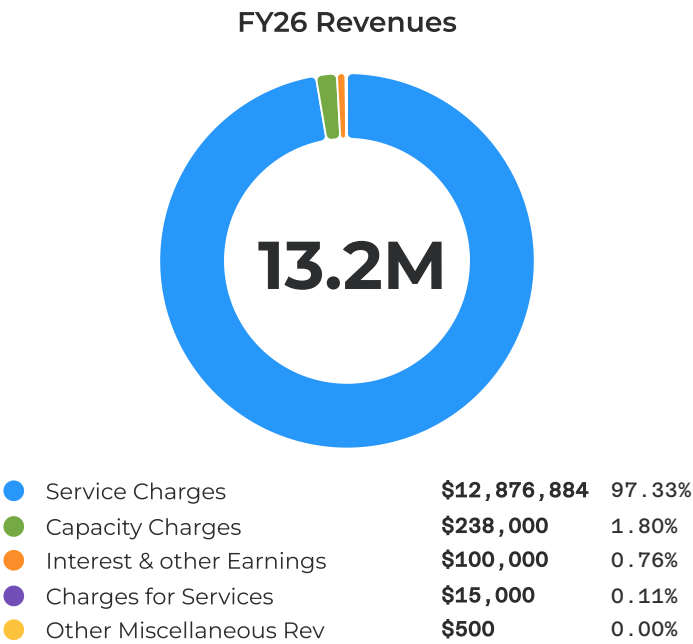
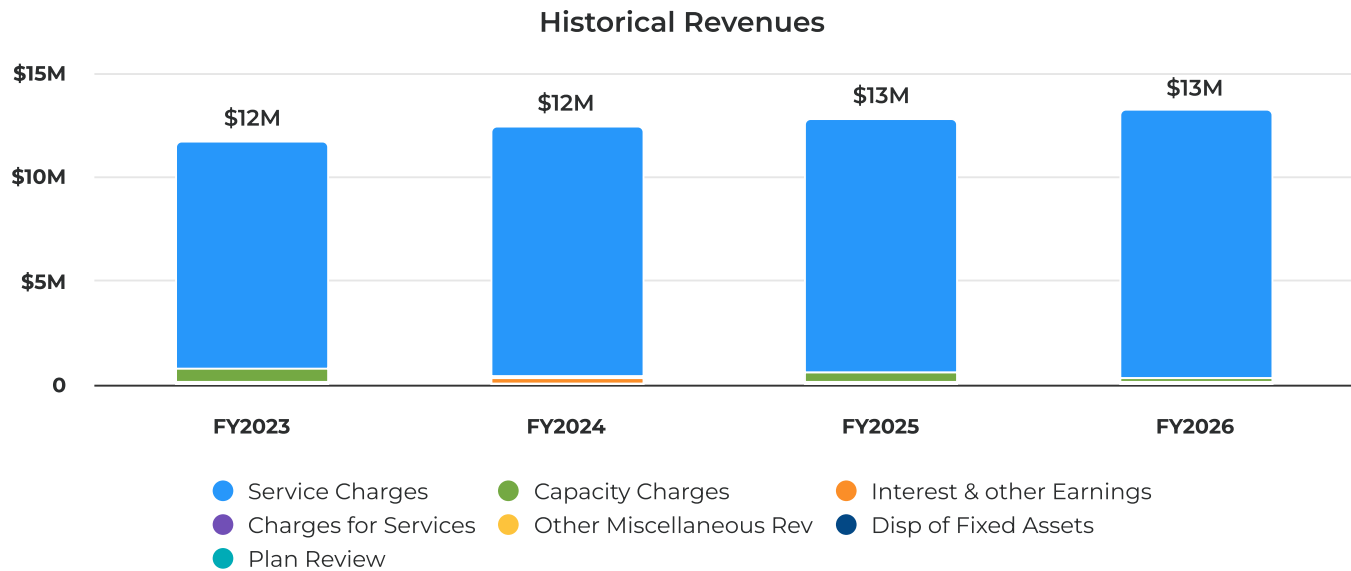
Historical Budget to Actual Revenues



Historical Budget to Actual Expenditures



Revenues



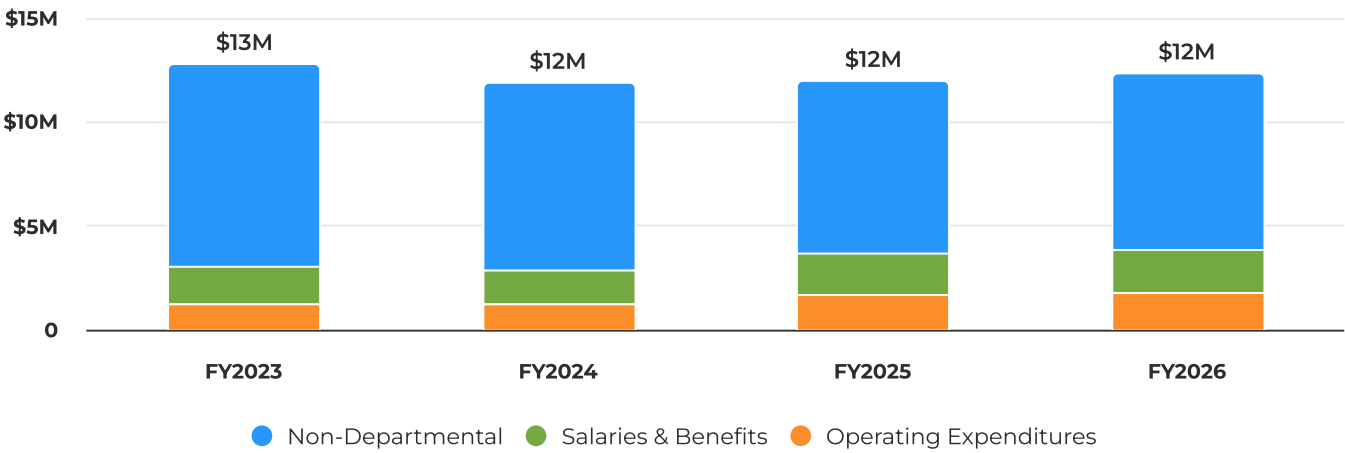
Revenues

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Plan Review						
Site Plan / Site Plan Review Fee	-	\$38	-	-	-	-
Total Plan Review	-	\$38	-	-	-	-
Charges for Services						
Government Charges & Fees / IPP Fees - Ind Pre Trea	\$10,860	\$10,093	\$15,000	\$15,000	-	0.00%

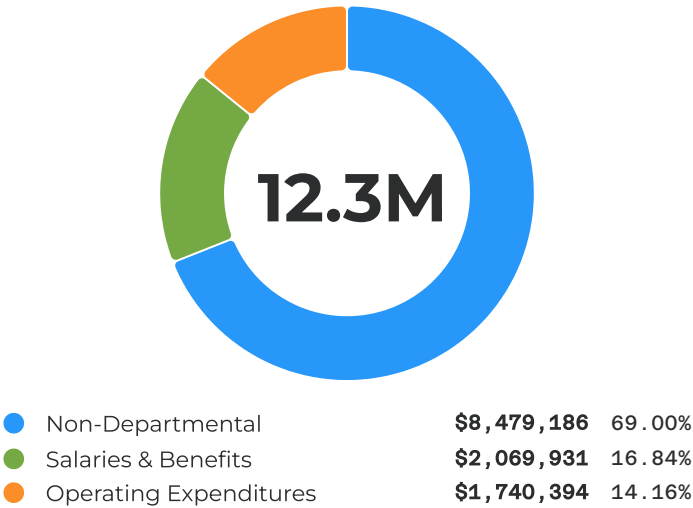
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Government Charges & Fees / Miscellaneous	\$2,268	\$2,351	\$5	-	-\$5	-100.00%
Total Charges for Services	\$13,128	\$12,444	\$15,005	\$15,000	-\$5	-0.03%
Service Charges						
Sewer/Wastewater Utility / Measured Revenue	\$10,918,869	\$12,048,969	\$12,258,270	\$12,871,184	\$612,914	5.00%
Sewer/Wastewater Utility / Public Authority Contract	\$18,787	-\$8,233	\$900	\$900	-	0.00%
Regional Sewer - Lift Sta / South Palm Beach	\$4,800	\$4,800	\$4,800	\$4,800	-	0.00%
Total Service Charges	\$10,942,456	\$12,045,536	\$12,263,970	\$12,876,884	\$612,914	5.00%
Interest & other Earnings						
Interest / Investments	\$116,964	\$210,560	\$100,000	\$100,000	-	0.00%
Interest & other Earnings / Unrealized Gain/(Loss)	-\$1,453	\$47,891	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	-	\$13,456	-	-	-	-
Total Interest & other Earnings	\$115,511	\$271,907	\$100,000	\$100,000	-	0.00%
Capacity Charges						
Capacity Charges / Capacity Charges	\$2,500	\$5,000	\$3,000	\$3,000	-	0.00%
Capacity Charges / Residential	\$570,097	\$72,056	\$400,000	\$160,000	-\$240,000	-60.00%
Capacity Charges / Commercial	\$48,716	\$55,868	\$45,000	\$75,000	\$30,000	66.67%
Total Capacity Charges	\$621,313	\$132,924	\$448,000	\$238,000	-\$210,000	-46.88%
Disp of Fixed Assets						
Sales/ Auctions / Disp of Fixed Assets	\$6,860	-	-	-	-	-
Total Disp of Fixed Assets	\$6,860	-	-	-	-	-
Other Miscellaneous Rev						
Miscellaneous Revenue / Other	\$33,046	-	\$500	\$500	-	0.00%
Total Other Miscellaneous Rev	\$33,046	-	\$500	\$500	-	0.00%
Total Revenues	\$11,732,314	\$12,462,849	\$12,827,475	\$13,230,384	\$402,909	3.14%

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary

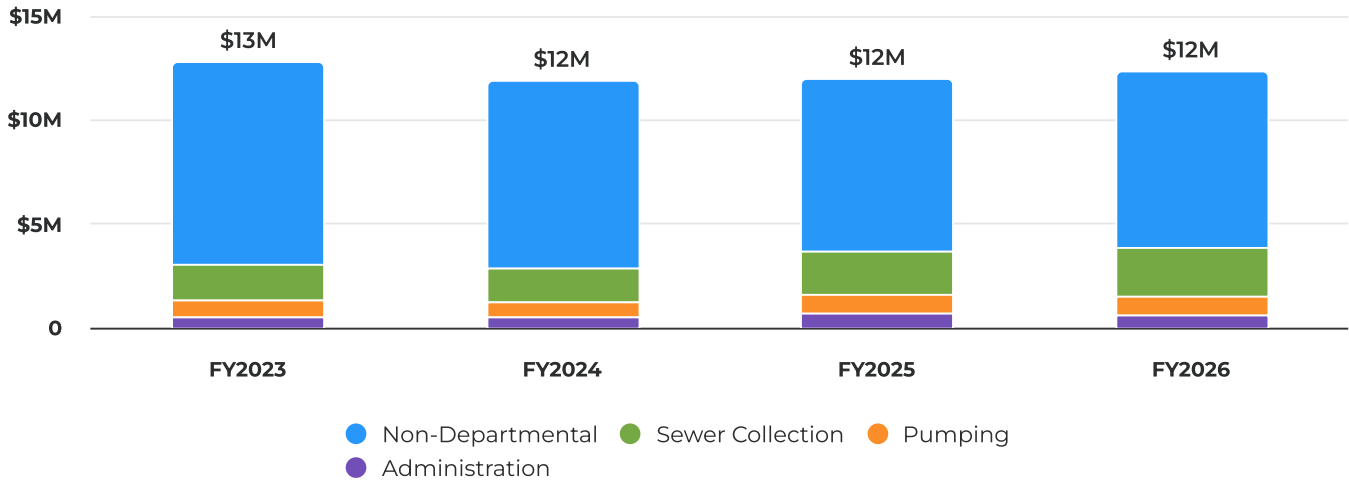


Expenditures Summary

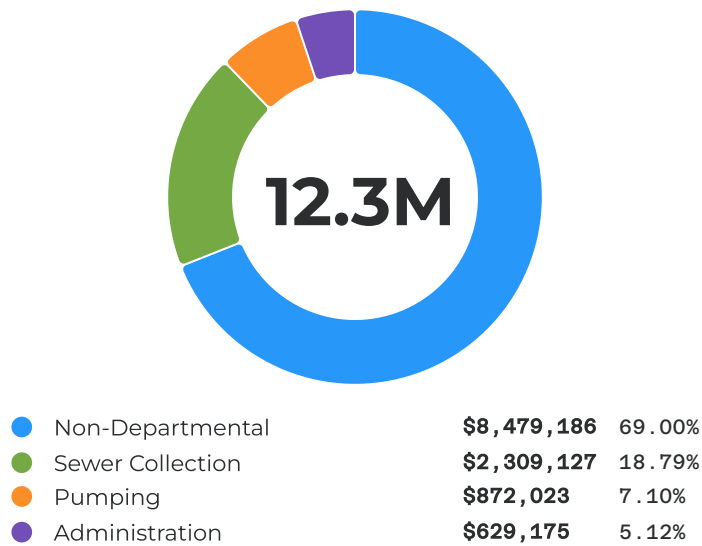
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$1,804,945	\$1,693,818	\$2,016,519	\$2,069,931	\$53,412	2.65%
Operating Expenditures	\$1,258,590	\$1,197,264	\$1,685,541	\$1,740,394	\$54,853	3.25%
Non-Departmental	\$9,713,577	\$8,977,294	\$8,248,249	\$8,479,186	\$230,937	2.80%
Total Expenditures	\$12,777,112	\$11,868,376	\$11,950,309	\$12,289,511	\$339,202	2.84%

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Administration						
Salaries & Benefits						
Salaries & Wages / Regular	\$242,145	\$167,022	\$219,693	\$209,522	-\$10,171	-4.63%
Other Salaries / Part Time	\$3,256	\$10,323	-	\$23,620	\$23,620	-
Overtime / Standard Overtime	\$4,968	\$2,656	\$800	\$840	\$40	5.00%
Special Pay / Longevity	\$1,116	\$1,282	\$1,163	\$1,700	\$537	46.17%
Special Pay / Other Pays	\$7,915	\$3,678	\$2,475	\$2,475	-	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Sewer/Wasterwater Service / FICA Taxes	\$19,078	\$17,244	\$17,094	\$18,202	\$1,108	6.48%
Retirement Contributions / Defined Benefit Plan	\$25,271	\$35,979	\$36,335	\$33,935	-\$2,400	-6.61%
Retirement Contributions / 401-a Plan	\$6,220	\$3,081	\$7,435	\$7,655	\$220	2.96%
Sewer/Wasterwater Service / Life & Health Insurance	\$37,832	\$39,661	\$44,024	\$46,295	\$2,271	5.16%
Workers' Compensation / Workers' Comp Regular	\$3,819	\$1,466	\$1,018	\$1,431	\$413	40.57%
Total Salaries & Benefits	\$351,620	\$282,392	\$330,037	\$345,675	\$15,638	4.74%
Operating Expenditures						
Professional Services / Legal	\$1,532	\$1,297	\$7,500	\$7,500	-	0.00%
Professional Services / Internal IT Support	\$10,847	\$11,960	\$12,401	-	-\$12,401	-100.00%
Contractual Services / Other Contractual Service	\$126,919	\$185,755	\$368,000	\$276,000	-\$92,000	-25.00%
Operating Supplies / Uniforms	-	-	\$300	-	-\$300	-100.00%
Total Operating Expenditures	\$139,298	\$199,012	\$388,201	\$283,500	-\$104,701	-26.97%
Total Administration	\$490,918	\$481,404	\$718,238	\$629,175	-\$89,063	-12.40%
Pumping						
Salaries & Benefits						
Salaries & Wages / Regular	\$323,601	\$317,994	\$301,559	\$266,517	-\$35,042	-11.62%
Overtime / Standard Overtime	\$16,491	\$13,873	\$30,000	\$31,500	\$1,500	5.00%
Special Pay / Other Pays	\$1,062	\$813	-	-	-	-
Sewer/Wasterwater Service / FICA Taxes	\$24,600	\$24,452	\$25,364	\$22,798	-\$2,566	-10.12%
Retirement Contributions / Defined Benefit Plan	\$55,456	\$50,677	\$75,390	\$65,649	-\$9,741	-12.92%
Sewer/Wasterwater Service / Life & Health Insurance	\$72,477	\$54,006	\$63,223	\$54,086	-\$9,137	-14.45%
Workers' Compensation / Workers' Comp Regular	\$8,563	\$7,112	\$5,241	\$6,412	\$1,171	22.34%
Total Salaries & Benefits	\$502,250	\$468,927	\$500,777	\$446,962	-\$53,815	-10.75%
Operating Expenditures						
Professional Services / Internal IT Support	\$21,550	\$22,173	\$23,581	\$25,515	\$1,934	8.20%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Contractual Services / Right of Way	\$20,903	\$21,916	\$23,000	\$24,500	\$1,500	6.52%
Union Dues / Training/Registration	\$210	\$1,305	\$2,100	\$2,500	\$400	19.05%
Utility Services / Water	\$7,872	\$7,751	\$9,500	\$10,260	\$760	8.00%
Utility Services / Sewer	-	-	\$1,000	\$1,080	\$80	8.00%
Utility Services / Electricity	\$36,809	\$39,094	\$35,000	\$56,459	\$21,459	61.31%
Rental & Leases / Operating/Capital Leasing	\$12,000	\$10,897	\$5,000	\$7,500	\$2,500	50.00%
Insurance / Property/Liability	\$31,952	\$43,135	\$58,232	\$64,055	\$5,823	10.00%
Repair/Maint Services / Equipment-General	\$12,242	\$11,192	\$22,000	\$25,000	\$3,000	13.64%
Repair/Maint Services / Equipment-Garage	\$34,500	\$23,805	\$18,251	\$32,233	\$13,982	76.61%
Repair/Maint Services / Heavy Equipment	\$23,027	\$23,263	\$35,500	\$37,259	\$1,759	4.95%
Repair/Maint Services / Heavy Equip-ext repairs	\$22,560	\$22,947	\$40,000	\$45,000	\$5,000	12.50%
Repair/Maint Services / Mains	\$9,377	\$8,141	\$15,000	\$15,000	-	0.00%
Repair/Maint Services / Other	\$530	-	\$1,000	\$500	-\$500	-50.00%
Other Curr Charges/Oblig / Advertising	-	-	\$700	\$500	-\$200	-28.57%
Office Supplies / Office Supplies	\$1,342	\$358	\$1,200	\$1,000	-\$200	-16.67%
Operating Supplies / Gas, Lubricants & Oil	\$15,738	\$19,602	\$11,500	\$12,600	\$1,100	9.57%
Operating Supplies / Small Tools & Equipment	\$18,868	\$13,521	\$17,500	\$18,000	\$500	2.86%
Operating Supplies / Chemicals	\$9,809	\$17,716	\$35,000	\$37,500	\$2,500	7.14%
Operating Supplies / Uniforms	\$1,500	\$2,000	\$4,000	\$4,000	-	0.00%
Sewer/Wasterwater Service / Books, Publ, Subsc & Me	-	\$800	\$600	\$600	-	0.00%
Machinery & Equipment / Misc. Equipment	-	\$424	\$3,000	\$4,000	\$1,000	33.33%
Total Operating Expenditures	\$280,789	\$290,040	\$362,664	\$425,061	\$62,397	17.21%
Total Pumping	\$783,039	\$758,967	\$863,441	\$872,023	\$8,582	0.99%
Sewer Collection						
Salaries & Benefits						
Salaries & Wages / Regular	\$596,341	\$657,281	\$730,873	\$793,124	\$62,251	8.52%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Wages / Unused Vacation Pay	-\$192	-	-	-	-	-
Overtime / Standard Overtime	\$32,400	\$21,291	\$50,000	\$52,500	\$2,500	5.00%
Special Pay / Longevity	\$2,914	\$3,653	\$854	\$1,500	\$646	75.64%
Special Pay / Other Pays	\$5,612	\$8,608	\$630	\$630	-	0.00%
Sewer/Wasterwater Service / FICA Taxes	\$47,585	\$47,801	\$59,843	\$64,846	\$5,003	8.36%
Retirement Contributions / Defined Benefit Plan	\$142,733	\$80,744	\$177,953	\$175,563	-\$2,390	-1.34%
Retirement Contributions / 401-a Plan	\$1,932	\$2,440	\$1,906	\$2,102	\$196	10.28%
Sewer/Wasterwater Service / Life & Health Insurance	\$103,470	\$106,258	\$141,823	\$164,115	\$22,292	15.72%
Workers' Compensation / Workers' Comp Regular	\$18,280	\$14,423	\$21,823	\$22,914	\$1,091	5.00%
Total Salaries & Benefits	\$951,075	\$942,499	\$1,185,705	\$1,277,294	\$91,589	7.72%
Operating Expenditures						
Professional Services / Internal IT Support	\$32,800	\$34,461	\$41,942	\$34,590	-\$7,352	-17.53%
Contractual Services / Other Contractual Service	\$254,321	\$308,710	\$320,000	\$330,000	\$10,000	3.13%
Union Dues / Training/Registration	-	\$750	\$2,500	\$3,000	\$500	20.00%
Communication/Freight Srv / Postage & Freight	\$170	\$116	\$1,000	\$1,500	\$500	50.00%
Utility Services / Refuse/Waste Disposal	\$4,000	\$4,000	\$5,000	\$10,800	\$5,800	116.00%
Rental & Leases / Building	\$13,765	-	\$9,000	\$11,000	\$2,000	22.22%
Insurance / Property/Liability	\$48,876	\$65,983	\$89,077	\$97,985	\$8,908	10.00%
Repair/Maint Services / Equipment-General	\$7,483	\$514	\$15,500	\$15,500	-	0.00%
Repair/Maint Services / Equipment-Garage	\$87,700	\$53,245	\$70,357	\$69,125	-\$1,232	-1.75%
Repair/Maint Services / Small Equipment	-	\$252	\$100	\$100	-	0.00%
Repair/Maint Services / Heavy Equipment	\$19,750	\$25,342	\$35,000	\$42,033	\$7,033	20.09%
Repair/Maint Services / Heavy Equip-ext repairs	\$46,378	\$57,744	\$62,000	\$65,000	\$3,000	4.84%
Repair/Maint Services / Mains	\$192,231	\$78,514	\$90,000	\$150,000	\$60,000	66.67%
Repair/Maint Services / Structures &	\$20,030	\$20,020	\$50,000	\$45,000	-\$5,000	-10.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Improvements						
Sewer/Wasterwater Service / Printing & Binding	\$125	-	\$500	\$500	-	0.00%
Office Supplies / Office Supplies	\$150	\$1,105	\$1,200	\$1,200	-	0.00%
Operating Supplies / Gas, Lubricants & Oil	\$38,934	\$30,162	\$35,000	\$37,000	\$2,000	5.71%
Operating Supplies / Small Tools & Equipment	\$13,613	\$9,528	\$16,500	\$16,500	-	0.00%
Operating Supplies / Chemicals	\$56,177	\$15,766	\$85,000	\$95,000	\$10,000	11.76%
Operating Supplies / Uniforms	\$2,000	\$2,000	\$5,000	\$5,000	-	0.00%
Machinery & Equipment / Misc. Equipment	-	-	-	\$1,000	-	-
Total Operating Expenditures	\$838,503	\$708,212	\$934,676	\$1,031,833	\$97,157	10.39%
Total Sewer Collection	\$1,789,578	\$1,650,711	\$2,120,381	\$2,309,127	\$188,746	8.90%
Non-Departmental						
Non-Departmental						
Debt Service / Principal	-	-	-	\$195,835	\$195,835	-
Debt Service / Interest	-	-	-	\$264,131	\$264,131	-
Retirement Contributions / GASB 68 Adjustment	\$30,828	-	-	-	-	-
Life & Health Insurance / GASB 75 OPEB Contra	-\$7,720	-	-	-	-	-
Admin Charges / Bank Charges and Fees	\$2,773	\$4,342	\$50,000	\$5,500	-\$44,500	-89.00%
Principal / Debt	-	-	\$365,915	-	-\$365,915	-100.00%
Contractual Services / Reg System Expense	\$5,920,027	\$7,049,601	\$5,913,967	\$5,985,654	\$71,687	1.21%
Contractual Services / Interfund Admins Services	\$899,780	\$410,857	\$476,135	\$575,299	\$99,164	20.83%
Other Curr Charges/Oblig / Contribution to Gen Fund	\$834,008	\$917,717	\$1,026,198	\$1,058,431	\$32,233	3.14%
Sewer/Wasterwater Service / Depreciation	\$656,029	-	-	-	-	-
Sewer/Wasterwater Service / Interest	\$167,591	\$216,154	-	-	-	-
Transfers / Electric	\$300,000	\$378,623	\$416,034	\$394,336	-\$21,698	-5.22%
Transfers / Transfer to Capital Pro	\$910,261	-	-	-	-	-
Total Non-Departmental	\$9,713,577	\$8,977,294	\$8,248,249	\$8,479,186	\$230,937	2.80%
Total Non-Departmental	\$9,713,577	\$8,977,294	\$8,248,249	\$8,479,186	\$230,937	2.80%
Total Expenditures	\$12,777,112	\$11,868,376	\$11,950,309	\$12,289,511	\$339,202	2.84%

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Administration						
Salaries & Wages / Regular	\$219,693	\$219,693	\$209,522	-\$10,171	-4.63%	
Other Salaries / Part Time	-	-	\$23,620	\$23,620	-	
Overtime / Standard Overtime	\$800	\$800	\$840	\$40	5.00%	
Special Pay / Longevity	\$1,163	\$1,163	\$1,700	\$537	46.17%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$2,475	\$2,475	\$2,475	-	0.00%	
Sewer/Wasterwater Service / FICA Taxes	\$17,094	\$17,094	\$18,202	\$1,108	6.48%	
Retirement Contributions / Defined Benefit Plan	\$36,335	\$36,335	\$33,935	-\$2,400	-6.61%	
Retirement Contributions / 401-a Plan	\$7,435	\$7,435	\$7,655	\$220	2.96%	
Sewer/Wasterwater Service / Life & Health Insurance	\$44,024	\$44,024	\$46,295	\$2,271	5.16%	
Workers' Compensation / Workers' Comp Regular	\$1,018	\$1,018	\$1,431	\$413	40.57%	
Professional Services / Legal	\$7,500	\$7,500	\$7,500	-	0.00%	
Professional Services / Internal IT Support	\$12,401	\$12,401	-	-\$12,401	-100.00%	
Contractual Services / Other Contractual Service	\$368,000	\$368,000	\$276,000	-\$92,000	-25.00%	
Rate Study- Stantec	-	\$25,000	\$25,000	-	0.00%	Yearly Rate Study- Stantec
General Engineering	-	\$100,000	\$145,000	\$45,000	45.00%	General Engineering- Designs for projects and general Eng. Services.
Pre-treatment Plan Fees	-	\$52,000	\$40,000	-\$12,000	-23.08%	Industrial Pre- treatment Plan Fees.
Amalgam Dental Fees	-	\$16,000	\$16,000	-	0.00%	Amalgam Yearly Dental Fees.
Grant Assistance	-	\$75,000	\$50,000	-\$25,000	-33.33%	Grant Assistance Cost.
Fats, Oils & Grease Study	-	\$100,000	-	-\$100,000	-100.00%	This will not be done on FY2026. "In-Pipe Technology, LLC, Holtz or Mock Roos will be conducting a study on Fats, Oils, and Grease (FOG) assessment in systems. The study will comply with the regulations 40 CFR

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						403.5(B)(3), 62-604.500, and FAC 62-600.705(10)(4). The objective of the study is to gain insights into the impact of FOG on the systems and implement strategies based on data analytics to reduce downtime and extend the life of critical components. The study aims to optimize the performance of the sewer collection system"
Operating Supplies / Uniforms	\$300	\$300	-	-\$300	-100.00%	No Uniforms for admin staff in Sewer.
Total Administration	\$718,238	\$718,238	\$629,175	-\$89,063	-12.40%	
Pumping						
Salaries & Wages / Regular	\$301,559	\$301,559	\$266,517	-\$35,042	-11.62%	
Overtime / Standard Overtime	\$30,000	\$30,000	\$31,500	\$1,500	5.00%	
Sewer/Wasterwater Service / FICA Taxes	\$25,364	\$25,364	\$22,798	-\$2,566	-10.12%	
Retirement Contributions / Defined Benefit Plan	\$75,390	\$75,390	\$65,649	-\$9,741	-12.92%	
Sewer/Wasterwater Service / Life & Health Insurance	\$63,223	\$63,223	\$54,086	-\$9,137	-14.45%	
Workers' Compensation / Workers' Comp Regular	\$5,241	\$5,241	\$6,412	\$1,171	22.34%	
Professional Services / Internal IT Support	\$23,581	\$23,581	\$25,515	\$1,934	8.20%	
Contractual Services / Right of Way	\$23,000	\$23,000	\$24,500	\$1,500	6.52%	Yearly FEC cost.
Union Dues / Training/Registration	\$2,100	\$2,100	\$2,500	\$400	19.05%	Increase training for the Utility Director and Compliance. Investing in staff training and certification programs ensures that our personnel are equipped with the necessary skills to operate and maintain water plant equipment efficiently and safely

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Utility Services / Water	\$9,500	\$9,500	\$10,260	\$760	8.00%	
Utility Services / Sewer	\$1,000	\$1,000	\$1,080	\$80	8.00%	
Utility Services / Electricity	\$35,000	\$35,000	\$56,459	\$21,459	61.31%	
Rental & Leases / Operating/Capital Leasing	\$5,000	\$5,000	\$7,500	\$2,500	50.00%	Customer Service Building Cost increased. Sewer to Pay Share of the 40%.
Insurance / Property/Liability	\$58,232	\$58,232	\$64,055	\$5,823	10.00%	
Repair/Maint Services / Equipment-General	\$22,000	\$22,000	\$25,000	\$3,000	13.64%	
SCADA Maintenance	-	\$7,500	\$7,500	-	0.00%	Enhanced cybersecurity, there are new requirements for SCADA maintenance, leading to an increased amount of necessary maintenance. Implementing predictive maintenance strategies based on data analytics.
Ribbon Transducer Maintenance	-	\$5,000	\$8,000	\$3,000	60.00%	Upgrading control systems enhances our ability to respond to changes in demand and emergencies, ensuring efficient water distribution and system resilience
Electrical Control Systems	-	\$7,000	\$7,000	-	0.00%	Upgrading and investing in electrical control systems improves reliability and efficiency, minimizing downtime and optimizing the performance of our sewer pumping operations. There are new requirements that have resulted in an increase in maintenance for electrical parts.
Batteries	-	\$2,500	\$2,500	-	0.00%	There is an increase in maintenance due to new

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						requirements for backup power devices.
Repair/Maint Services / Equipment-Garage	\$18,251	\$18,251	\$32,233	\$13,982	76.61%	
Repair/Maint Services / Heavy Equipment	\$35,500	\$35,500	\$37,259	\$1,759	4.95%	
Upgrading Lift stations	-	\$27,500	\$27,500	-	0.00%	Upgrading lift stations with modern pumps and control systems improves reliability and efficiency. This reduces downtime and optimizes the performance of sewer pumping operations. Purchase new parts for the lift station pumps based on their resilience. Decreased in cost as a result of acquiring new equipment, including a backhoe, a crane, and generators, which require less maintenance.
Maintenance , Generators , Cranes	-	\$3,000	\$3,000	-	0.00%	Portable Pumps maintenance
Portable Pumps maintenance	-	\$5,000	\$5,000	-	0.00%	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Asset Tracking	-	-	\$1,759	\$1,759	-	
Repair/Maint Services / Heavy Equip-ext repairs	\$40,000	\$40,000	\$45,000	\$5,000	12.50%	
Vac Truck Repairs and Mntnce	-	\$25,000	\$25,000	-	0.00%	Vac Truck #145 yearly Repairs and Maintenance.
Maintenance of Lift Station Pumps	-	\$15,000	\$20,000	\$5,000	33.33%	Maintenance of Lift Station Pumps.
Repair/Maint Services / Mains	\$15,000	\$15,000	\$15,000	-	0.00%	Force Main Repairs and Parts Replacement
Repair/Maint Services / Other	\$1,000	\$1,000	\$500	-\$500	-50.00%	Miscellaneous tools cost.
Other Curr Charges/Oblig / Advertising	\$700	\$700	\$500	-\$200	-28.57%	Magnetic Manhole cover lifters.
Office Supplies / Office Supplies	\$1,200	\$1,200	\$1,000	-\$200	-16.67%	Maintenance of Safety Supplies and Tools
Operating Supplies / Gas, Lubricants & Oil	\$11,500	\$11,500	\$12,600	\$1,100	9.57%	

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Gas for Vehicles - Increase in fuel cost	-	\$8,500	\$9,000	\$500	5.88%	Gas for Vehicles - Increase in fuel cost.
Small Engines Vehicles/Equipment Saws	-	\$1,500	\$1,800	\$300	20.00%	Small Engines Vehicles/Equipment Saws.
Portable Emergency Generators	-	\$1,500	\$1,800	\$300	20.00%	Portable Emergency Generators oil and gas.
Operating Supplies / Small Tools & Equipment	\$17,500	\$17,500	\$18,000	\$500	2.86%	
Repair & maintenance - Small Tools	-	\$10,000	\$10,000	-	0.00%	Handheld repair and maintenance equipment for small Tools.
Confined space recovery harnesses and tripods	-	\$5,000	\$5,000	-	0.00%	Confined space costs e.g. recovery harnesses and tripods
Small tools Purchases	-	\$2,500	\$3,000	\$500	20.00%	Gas monitors, tanks, masks, and charger expenses.
Operating Supplies / Chemicals	\$35,000	\$35,000	\$37,500	\$2,500	7.14%	
Degreasers	-	\$18,500	\$21,000	\$2,500	13.51%	Degreasers Expenses.
Calcium Hypochlorite Granular	-	\$10,000	\$10,000	-	0.00%	Calcium Hypochlorite Granular.
Rat Poison	-	\$6,500	\$6,500	-	0.00%	Increase in the number of locations and costs per supplier for rat poison containing hydrochloric acid.
Operating Supplies / Uniforms	\$4,000	\$4,000	\$4,000	-	0.00%	Uniforms for staff and cleaning.
Sewer/Wasterwater Service / Books, Publ, Subsc & Me	\$600	\$600	\$600	-	0.00%	Subscription, Membership and Publication.
Machinery & Equipment / Misc. Equipment	\$3,000	\$3,000	\$4,000	\$1,000	33.33%	New computers for additional offices in new trailer.
Total Pumping	\$863,441	\$863,441	\$872,023	\$8,582	0.99%	
Sewer Collection						
Salaries & Wages / Regular	\$730,873	\$730,873	\$793,124	\$62,251	8.52%	
Overtime / Standard Overtime	\$50,000	\$50,000	\$52,500	\$2,500	5.00%	
Special Pay / Longevity	\$854	\$854	\$1,500	\$646	75.64%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$630	\$630	\$630	-	0.00%	

Local Sewer Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Sewer/Wasterwater Service / FICA Taxes	\$59,843	\$59,843	\$64,846	\$5,003	8.36%	
Retirement Contributions / Defined Benefit Plan	\$177,953	\$177,953	\$175,563	-\$2,390	-1.34%	
Retirement Contributions / 401-a Plan	\$1,906	\$1,906	\$2,102	\$196	10.28%	
Sewer/Wasterwater Service / Life & Health Insurance	\$141,823	\$141,823	\$164,115	\$22,292	15.72%	
Workers' Compensation / Workers' Comp Regular	\$21,823	\$21,823	\$22,914	\$1,091	5.00%	
Professional Services / Internal IT Support	\$41,942	\$41,942	\$34,590	-\$7,352	-17.53%	
Contractual Services / Other Contractual Service	\$320,000	\$320,000	\$330,000	\$10,000	3.13%	USIC and 1-800-Sunshine, please call before you dig
Davey Tree Contract	-	\$180,000	\$180,000	-	0.00%	5% Easement and Alley Clearing - Davey Tree Contract.
Locates- Breakpoint	-	-	\$35,000	\$35,000	-	Locates contractor - Breakpoint.
Upgrade Sewer Collection Infrastructure- Engineering firms	-	\$7,500	\$7,500	-	0.00%	We need additional heavy equipment from contractors to handle our increased workload and upgrade our sewer collection infrastructure. B& B Construction, Hinterland, LLC, and Johnson Davis, Maxx lining
Repairs and Maintenance- Contractually	-	\$7,500	\$7,500	-	0.00%	Defective pipes, connections, and manholes can allow groundwater to infiltrate the sewer system.
General Engineering Services	-	\$100,000	\$100,000	-	0.00%	Holtz Engineering, Mock Roos, and Stantec may conduct a Condition Assessment to evaluate the condition of a sewer system. This assessment involves collecting data and information through observation, direct inspection, investigation, and indirect monitoring, and then reporting

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						and making any necessary repairs.
USIC and 1-800-Sunshine	-	\$25,000	-	-\$25,000	-100.00%	This Vendor has changed to Breakpoint, which is now allocated for .
Union Dues / Training/Registration	\$2,500	\$2,500	\$3,000	\$500	20.00%	Additional training requested by Director for FY2026.
Communication/Freight Srv / Postage & Freight	\$1,000	\$1,000	\$1,500	\$500	50.00%	
Utility Services / Refuse/Waste Disposal	\$5,000	\$5,000	\$10,800	\$5,800	116.00%	
Rental & Leases / Building	\$9,000	\$9,000	\$11,000	\$2,000	22.22%	Rental cost for Customer Service Building with increase factored in.
Insurance / Property/Liability	\$89,077	\$89,077	\$97,985	\$8,908	10.00%	
Repair/Maint Services / Equipment-General	\$15,500	\$15,500	\$15,500	-	0.00%	
Equipment Repairs and Maintenance	-	\$4,000	\$4,000	-	0.00%	Mini Jetter Repairs
Equipment repairs - Manhole	-	\$4,000	\$4,000	-	0.00%	Equipment repairs - Reels, Sewer Plugs, Manhole Hooks
Equipment repairs	-	\$7,500	\$7,500	-	0.00%	Equipment repairs for nozzles, sleeves, penetrator tools, and other equipment
Repair/Maint Services / Equipment-Garage	\$70,357	\$70,357	\$69,125	-\$1,232	-1.75%	
Repair/Maint Services / Small Equipment	\$100	\$100	\$100	-	0.00%	
Repair/Maint Services / Heavy Equipment	\$35,000	\$35,000	\$42,033	\$7,033	20.09%	
Truck repairs Services	-	\$5,000	\$3,000	-\$2,000	-40.00%	Repair Services- Heavy Truck .
Repairs for Cranes, Vapor Rooting	-	\$10,000	\$10,000	-	0.00%	Repairs for Cranes, Vapor Rooting expenses.
Backhoe repairs	-	\$10,000	\$10,000	-	0.00%	Backhoe Truck repairs expenses.
Heavy Equipment Repairs	-	\$10,000	\$12,000	\$2,000	20.00%	Heavy Equipment Repairs and expenses.
Asset Tracking	-	-	\$7,033	\$7,033	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	\$62,000	\$62,000	\$65,000	\$3,000	4.84%	
TV Camera Trucks	-	\$10,000	\$10,000	-	0.00%	TV Camera Trucks Repairs.

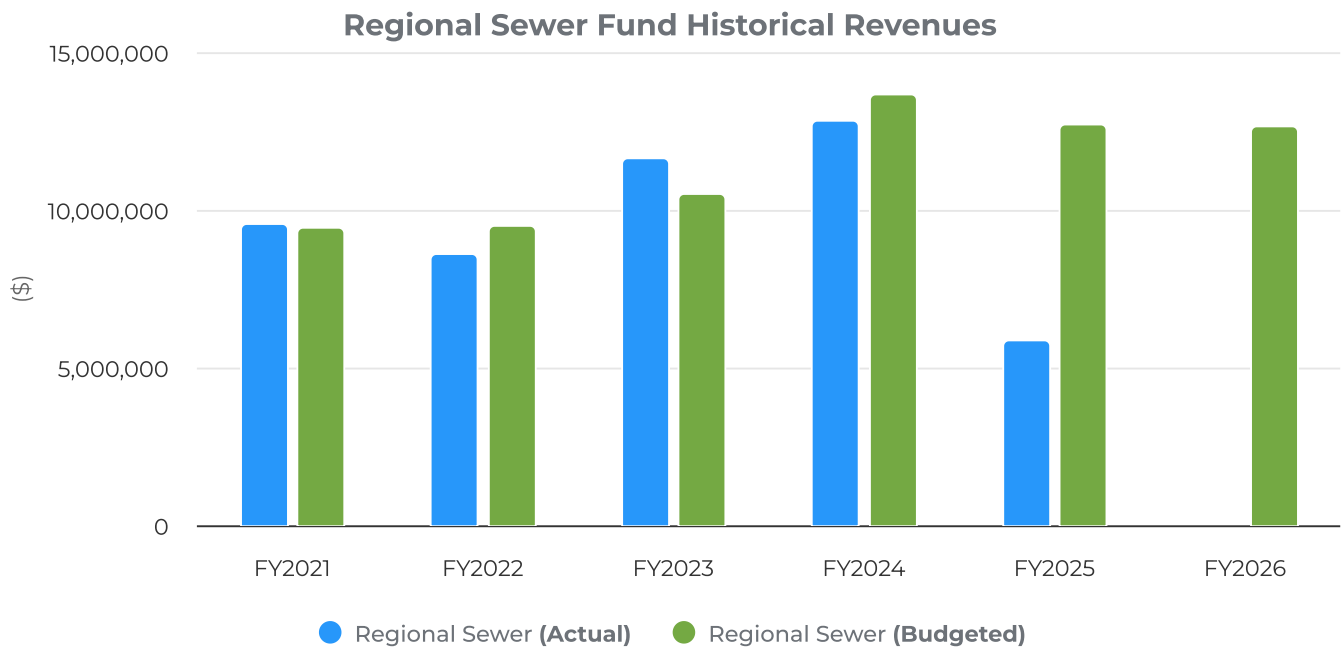
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Vac Trucks, Booms, Reels, Tanks	-	\$40,000	\$40,000	-	0.00%	Vac Trucks, Booms, Reels, Tanks Repairs.
Robot Camera	-	\$12,000	\$15,000	\$3,000	25.00%	Robot Camera repairs and maintenance.
Repair/Maint Services / Mains	\$90,000	\$90,000	\$150,000	\$60,000	66.67%	Increase cost in Asphalt, piping and Valves.
Piping materials for repairs and replacements.	-	\$40,000	\$25,000	-\$15,000	-37.50%	Piping materials for repairs and replacements. Asphalt is needed for main repairs.
Valves and associated parts	-	\$25,000	\$50,000	\$25,000	100.00%	Valves and associated parts - Per the Redzone report.
Asphalt and concrete	-	\$25,000	\$75,000	\$50,000	200.00%	Asphalt and concrete. With the focus on sewer lining.
Repair/Maint Services / Structures & Improvements	\$50,000	\$50,000	\$45,000	-\$5,000	-10.00%	Manholes and Structures
Sewer/Wasterwater Service / Printing & Binding	\$500	\$500	\$500	-	0.00%	Printing flyers etc..
Office Supplies / Office Supplies	\$1,200	\$1,200	\$1,200	-	0.00%	Stationary, paper etc.
Operating Supplies / Gas, Lubricants & Oil	\$35,000	\$35,000	\$37,000	\$2,000	5.71%	Fleet Gas and Oil, including, due to an increase in fuel and oil costs
Operating Supplies / Small Tools & Equipment	\$16,500	\$16,500	\$16,500	-	0.00%	
Replacing small tools, equipment, and power tools	-	\$7,500	\$7,500	-	0.00%	Replacing small tools, equipment, and power tools.
Replacement and Maintenance	-	\$3,500	\$3,500	-	0.00%	Blower Saw Blades, Harnesses, Blowers, and MH hooks.
Replacements	-	\$3,000	\$3,000	-	0.00%	Magnetic Manhole Cover Lifters
Repairs and Maintenance	-	\$2,500	\$2,500	-	0.00%	maintenance of blower saw blades, harnesses, blowers, and MH hooks
Operating Supplies / Chemicals	\$85,000	\$85,000	\$95,000	\$10,000	11.76%	
Hydrochloric Acid Rat Bait	-	\$5,000	\$5,000	-	0.00%	Rat Bait.
Foaming Root Control for Sewer Lines	-	\$5,000	\$5,000	-	0.00%	Foaming Root Control for Sewer Lines.

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Odor Blockers	-	\$5,000	\$5,000	-	0.00%	The use of odor blocks has increased for lift stations.
Calcium Hypochlorite Granular	-	\$10,000	\$10,000	-	0.00%	Increase in cost per vendor for calcium hypochlorite granular.
Odor Control	-	\$60,000	\$70,000	\$10,000	16.67%	Dosage of USP for LS 10 Wingfield and lift station 15 for Odor Control.
Operating Supplies / Uniforms	\$5,000	\$5,000	\$5,000	-	0.00%	Uniforms for
Machinery & Equipment / Misc. Equipment	-	-	\$1,000	\$1,000	-	Shared cost for equipment for new Trailer.
Total Sewer Collection	\$2,120,381	\$2,120,381	\$2,309,127	\$188,746	8.90%	
Non-Departmental						
Debt Service / Principal	-	\$191,088	\$195,835	\$4,747	2.48%	
2020AB Non Adv.	-	\$126,088	\$130,835	\$4,747	3.76%	
2020 UT Bond Series	-	\$25,000	\$25,000	-	0.00%	
2022 UT Bond	-	\$40,000	\$40,000	-	0.00%	
Debt Service / Interest	-	\$174,828	\$264,131	\$89,303	51.08%	
2020AB Non Adv.	-	\$36,328	\$31,749	-\$4,579	-12.60%	
2020 UT Bond Series	-	\$45,300	\$44,050	-\$1,250	-2.76%	
2022 UT Bond	-	\$93,200	\$92,400	-\$800	-0.86%	
2025 UT Bond Series	-	-	\$95,932	\$95,932	-	
Admin Charges / Bank Charges and Fees	\$50,000	\$50,000	\$5,500	-\$44,500	-89.00%	
Principal / Debt	\$365,915	\$365,915	-	-\$365,915	-100.00%	
Contractual Services / Reg System Expense	\$5,913,967	\$5,913,967	\$5,985,654	\$71,687	1.21%	
Contractual Services / Interfund Admins Services	\$476,135	\$476,135	\$575,299	\$99,164	20.83%	
Other Curr Charges/Oblig / Contribution to Gen Fund	\$1,026,198	\$1,026,198	\$1,058,431	\$32,233	3.14%	
Transfers / Electric	\$416,034	\$416,034	\$394,336	-\$21,698	-5.22%	
Total Non-Departmental	\$8,248,249	\$8,614,165	\$8,479,186	-\$134,979	-1.57%	
Total Expenditures	\$11,950,309	\$12,316,225	\$12,289,511	-\$26,714	-0.22%	

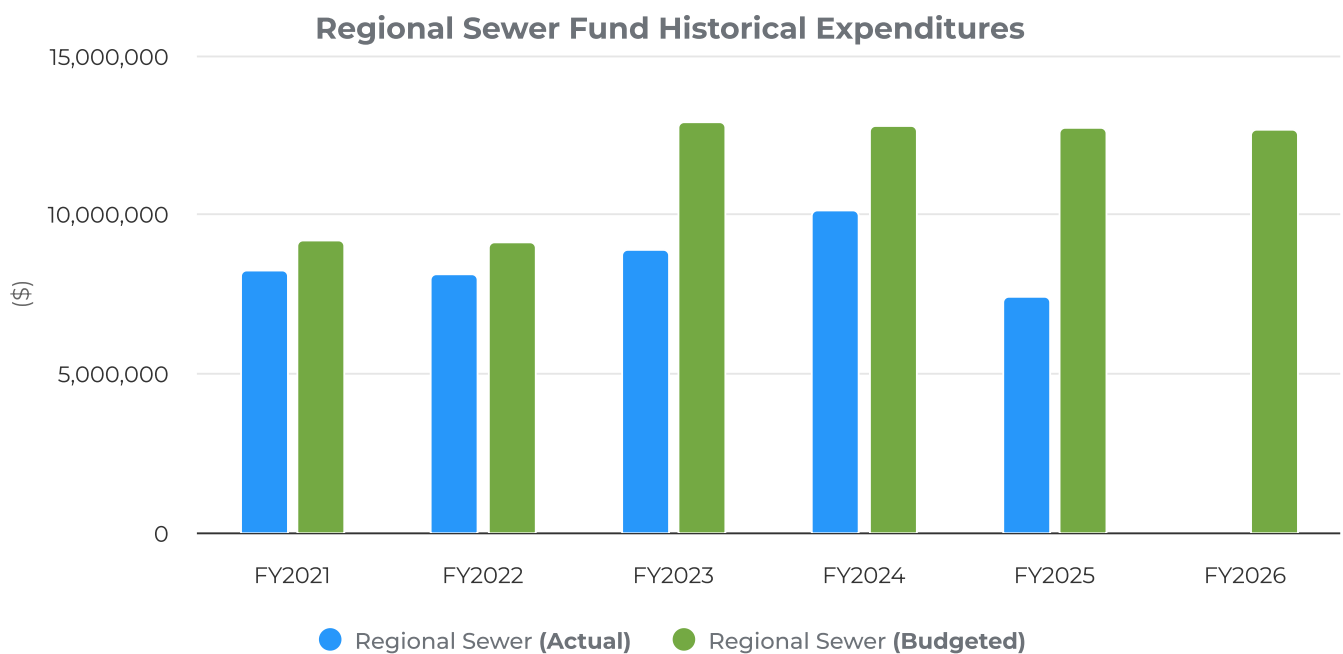
This page was intentionally left blank

Regional Sewer

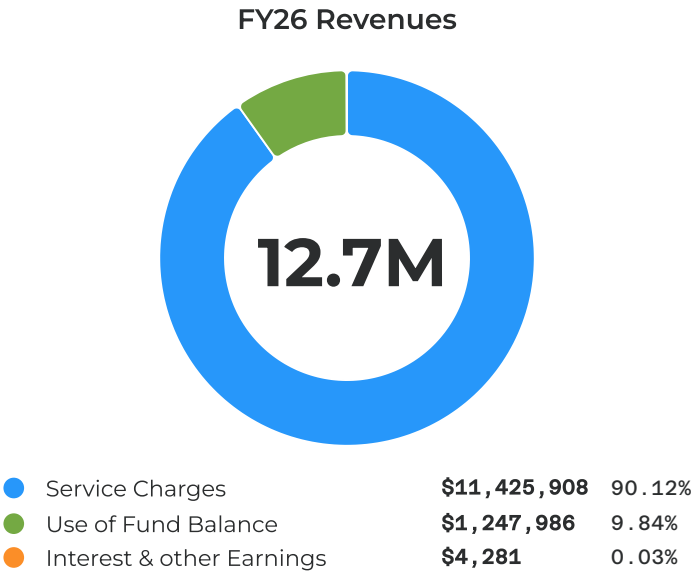
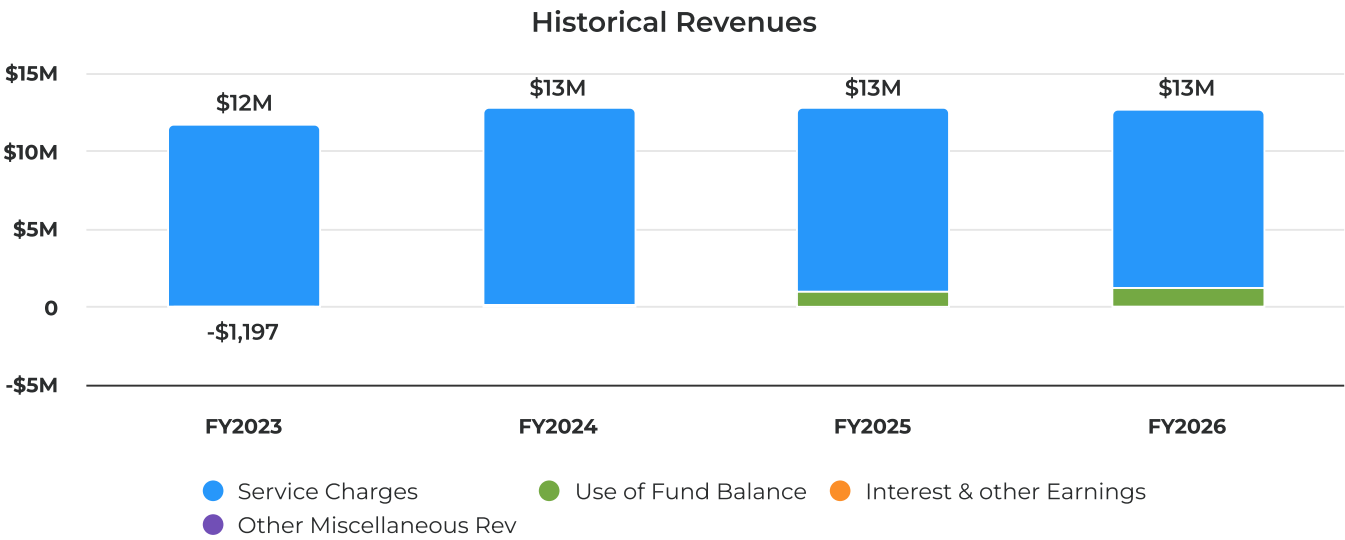
Historical Budget to Actual Revenues



Historical Budget to Actual Expenditures



Revenues



Revenues

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Service Charges						
Catastrophe Recovery / Lake Worth	-	-	-	\$109,817	-	-
Catastrophe Recovery / Palm Springs	-	-	-	\$70,500	-	-
Catastrophe Recovery / Lantana	-	-	-	\$35,183	-	-
Catastrophe Recovery / Atlantis	-	-	-	\$10,543	-	-
Catastrophe Recovery / PBSC	-	-	-	\$2,348	-	-

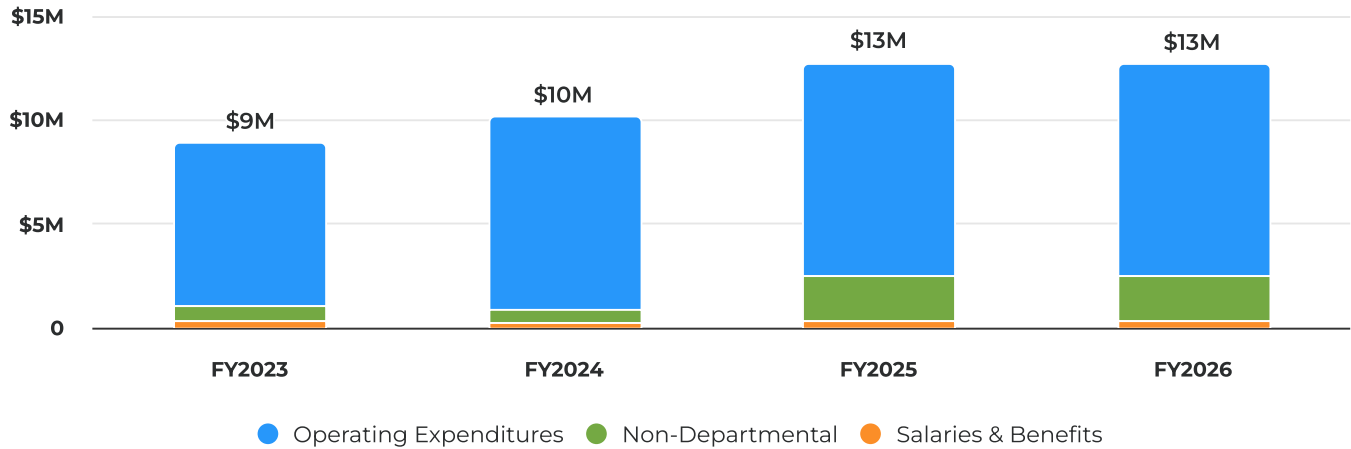
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Catastrophe Recovery / Manalapan	-	-	-	\$3,304	-	-
Catastrophe Recovery / South Palm Beach	-	-	-	\$7,435	-	-
Catastrophe Recovery / Lake Clark Shores	-	-	\$10,870	\$10,870	-	0.00%
PBC Capital Reserv / Lake Worth	-	\$307,488	\$197,671	\$197,671	-	0.00%
PBC Capital Reserv / Palm Springs	-	\$197,400	\$126,900	\$126,900	-	0.00%
PBC Capital Reserv / Lantana	-	\$90,299	\$63,329	\$63,329	-	0.00%
PBC Capital Reserv / Atlantis	-	\$29,520	\$18,978	\$18,978	-	0.00%
PBC Capital Reserv / PBSC	-	\$6,576	\$4,226	\$4,226	-	0.00%
PBC Capital Reserv / Manalapan	-	\$9,252	\$5,948	\$5,948	-	0.00%
PBC Capital Reserv / South Palm Beach	-	\$20,820	\$13,383	\$13,383	-	0.00%
PBC Capital Reserv / Lake Clark Shores	-	\$27,896	\$19,565	\$19,565	-	0.00%
Lake Worth Capital Reserv / Lake Worth	-	-	\$174,829	-	-\$174,829	-100.00%
Lake Worth Capital Reserv / Palm springs	-	-	\$112,236	-	-\$112,236	-100.00%
Lake Worth Capital Reserv / Lantana	-	-	\$56,011	-	-\$56,011	-100.00%
Lake Worth Capital Reserv / Atlantis	-	-	\$16,785	-	-\$16,785	-100.00%
Lake Worth Capital Reserv / PBCC	-	-	\$3,738	-	-\$3,738	-100.00%
Lake Worth Capital Reserv / Manalapan	-	-	\$5,261	-	-\$5,261	-100.00%
Lake Worth Capital Reserv / South Palm Beach	-	-	\$11,836	-	-\$11,836	-100.00%
Lake Worth Capital Reserv / Lake Clark Shores	-	-	\$17,304	-	-\$17,304	-100.00%
Regional Sewer O & M / Lake Worth	\$4,767,738	\$5,767,418	\$4,402,135	\$4,713,205	\$311,070	7.07%
Regional Sewer O & M / Palm Springs	\$2,286,771	\$1,486,676	\$2,149,210	\$1,665,813	-\$483,397	-22.49%
Regional Sewer O & M / Lantana	\$1,269,132	\$1,698,921	\$1,244,891	\$1,336,665	\$91,774	7.37%
Regional Sewer O & M / Atlantis	\$311,478	\$386,882	\$321,527	\$311,939	-\$9,588	-2.98%
Regional Sewer O & M / PBCC	\$26,181	\$36,597	\$26,715	\$27,953	\$1,238	4.63%
Regional Sewer O & M / Manalapan	\$94,742	\$108,477	\$93,175	\$90,975	-\$2,200	-2.36%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Regional Sewer O & M / South Palm Beach	\$183,861	\$198,822	\$183,843	\$171,582	-\$12,261	-6.67%
Regional Sewer O & M / Lake Clark Shores	\$423,563	\$554,424	\$405,315	\$462,731	\$57,416	14.17%
Regional Sewer-Capital / Lake Worth	\$994,152	\$805,356	\$829,514	\$854,399	\$24,885	3.00%
Regional Sewer-Capital / Palm Springs	\$638,220	\$517,020	\$532,527	\$548,503	\$15,976	3.00%
Regional Sewer-Capital / Lantana	\$318,504	\$258,012	\$265,755	\$273,727	\$7,972	3.00%
Regional Sewer-Capital / Atlantis	\$95,448	\$77,316	\$79,641	\$82,030	\$2,389	3.00%
Regional Sewer-Capital / PBCC	\$21,252	\$17,220	\$17,734	\$18,267	\$533	3.01%
Regional Sewer-Capital / Manalapan	\$29,916	\$24,228	\$24,960	\$25,708	\$748	3.00%
Regional Sewer-Capital / South Palm Beach	\$67,308	\$54,528	\$56,159	\$57,844	\$1,685	3.00%
Regional Sewer-Capital / Lake Clark Shores	\$98,400	\$73,073	\$82,104	\$84,567	\$2,463	3.00%
Regional Sewer / Lake Worth	-	-	\$109,817	-	-\$109,817	-100.00%
Regional Sewer / Palm Springs	-	-	\$70,500	-	-\$70,500	-100.00%
Regional Sewer / Lantana	-	-	\$35,183	-	-\$35,183	-100.00%
Regional Sewer / Atlantis	-	-	\$10,543	-	-\$10,543	-100.00%
Regional Sewer / PBCC	-	-	\$2,348	-	-\$2,348	-100.00%
Regional Sewer / Manalapan	-	-	\$3,304	-	-\$3,304	-100.00%
Regional Sewer / South Palm Beach	-	-	\$7,435	-	-\$7,435	-100.00%
Total Service Charges	\$11,626,666	\$12,754,221	\$11,813,205	\$11,425,908	-\$387,297	-3.28%
Interest & other Earnings						
Interest / Investments	\$37,607	\$39,260	-	\$2,333	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	-\$733	\$24,163	-	\$246	-	-
Interest & other Earnings / Realized Gain/(Loss)	-	\$6,789	-	\$1,702	-	-
Total Interest & other Earnings	\$36,874	\$70,212	-	\$4,281	-	-
Other Miscellaneous Rev						
Miscellaneous Revenue / Other	-\$1,197	-	-	-	-	-
Total Other Miscellaneous Rev	-\$1,197	-	-	-	-	-
Use of Fund Balance						
Other Sources / Use of Fund Balance	-	-	\$923,114	\$1,247,986	\$324,872	35.19%
Total Use of Fund Balance	-	-	\$923,114	\$1,247,986	\$324,872	35.19%

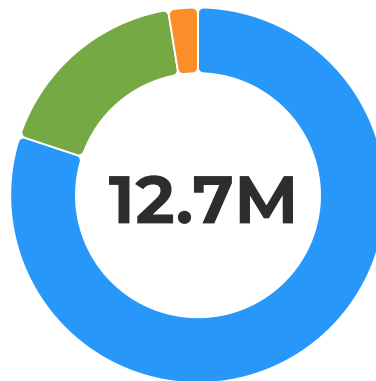
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Total Revenues	\$11,662,343	\$12,824,433	\$12,736,319	\$12,678,175	-\$58,144	-0.46%

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary

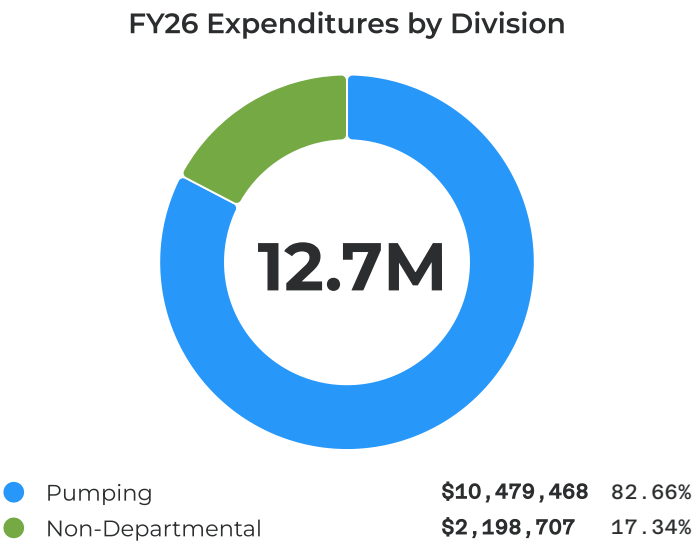
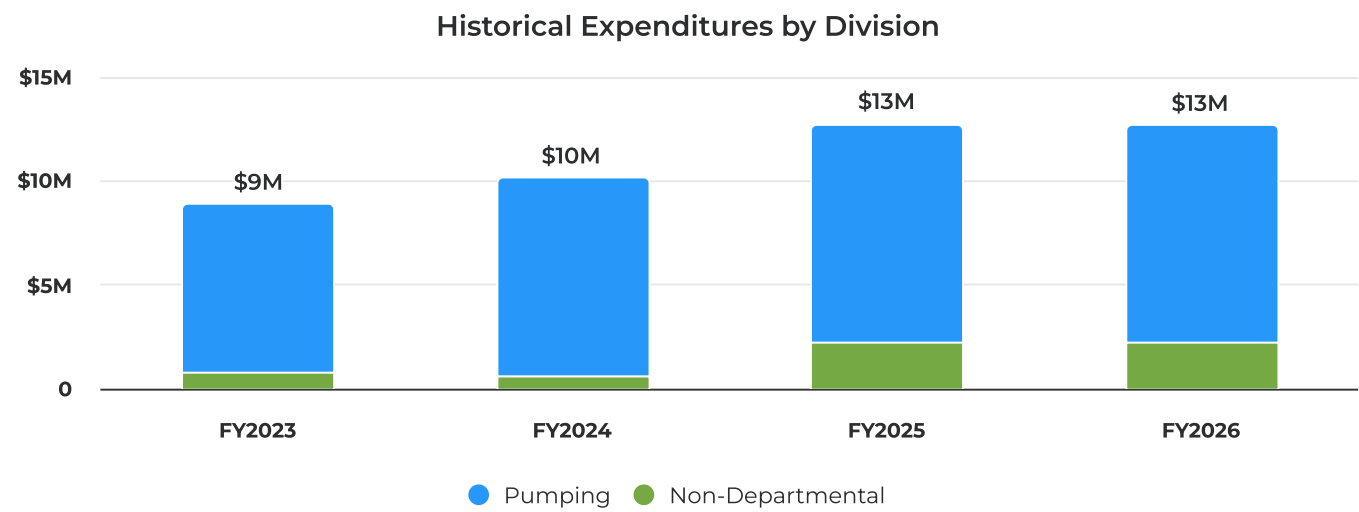


Operating Expenditures	\$10,155,722	80.10%
Non-Departmental	\$2,198,707	17.34%
Salaries & Benefits	\$323,746	2.55%

Expenditures Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$276,968	\$241,108	\$309,630	\$323,746	\$14,116	4.56%
Operating Expenditures	\$7,837,717	\$9,296,201	\$10,229,445	\$10,155,722	-\$73,723	-0.72%
Non-Departmental	\$745,005	\$617,191	\$2,197,245	\$2,198,707	\$1,462	0.07%
Total Expenditures	\$8,859,690	\$10,154,500	\$12,736,320	\$12,678,175	-\$58,145	-0.46%

Expenditures by Division



Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Pumping						
Salaries & Benefits						
Salaries & Wages / Regular	\$164,897	\$156,715	\$182,155	\$193,966	\$11,811	6.48%
Salaries & Wages / Unused Vacation Pay	-\$93	-	-	-	-	-
Overtime / Standard Overtime	\$9,021	\$15,299	\$25,500	\$26,775	\$1,275	5.00%
Special Pay / Other Pays	\$6,087	\$930	-	-	-	-
Sewer/Wasterwater Service / FICA Taxes	\$12,902	\$12,585	\$15,886	\$16,887	\$1,001	6.30%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Retirement Contributions / Defined Benefit Plan	\$39,797	\$20,954	\$45,539	\$43,022	-\$2,517	-5.53%
Sewer/Wasterwater Service / Life & Health Insurance	\$39,968	\$31,061	\$36,796	\$38,548	\$1,752	4.76%
Workers' Compensation / Workers' Comp Regular	\$4,389	\$3,564	\$3,754	\$4,548	\$794	21.15%
Total Salaries & Benefits	\$276,968	\$241,108	\$309,630	\$323,746	\$14,116	4.56%
Operating Expenditures						
Professional Services / Other	\$75,217	\$88,630	\$86,700	\$100,870	\$14,170	16.34%
Sewer/Wasterwater Service / Accounting & Auditing	\$6,304	\$4,059	\$17,105	\$18,839	\$1,734	10.14%
Contractual Services / Other Contractual Service	\$60,711	\$55,986	\$120,000	\$187,701	\$67,701	56.42%
Contractual Services / Right of Way	\$1,369	\$1,411	\$1,561	\$1,576	\$15	0.96%
Contractual Services / Reg System Expense	\$442,644	\$454,508	\$380,000	\$380,000	-	0.00%
Contractual Services / Reg Exp Flow - Contra	-	-	-\$1,521,218	-\$1,859,012	-\$337,794	22.21%
Contractual Services / Regional Exp - Flow	\$3,174,047	\$6,133,089	\$7,845,665	\$7,883,936	\$38,271	0.49%
Contractual Services / Regional Exp - ECR R & R	\$2,504,052	\$1,839,882	\$1,888,394	\$1,945,045	\$56,651	3.00%
Contractual Services / PBC R & R	\$828,881	-	\$450,000	\$450,000	-	0.00%
Union Dues / Training/Registration	-	-	\$2,500	\$2,575	\$75	3.00%
Utility Services / Water	\$24,437	\$13,561	\$28,343	\$30,610	\$2,267	8.00%
Utility Services / Sewer	\$3,151	\$2,014	\$1,932	\$2,825	\$893	46.22%
Utility Services / Electricity	\$189,080	\$224,693	\$178,000	\$230,460	\$52,460	29.47%
Utility Services / Refuse/Waste Disposal	\$4,210	\$4,257	\$4,291	\$4,634	\$343	7.99%
Insurance / Property/Liability	\$42,451	\$57,309	\$77,367	\$104,445	\$27,078	35.00%
Repair/Maint Services / Equipment-General	\$84,792	\$43,039	\$103,250	\$103,250	-	0.00%
Repair/Maint Services / Equipment-Garage	\$6,900	\$7,935	\$9,125	\$10,745	\$1,620	17.75%
Repair/Maint Services / Heavy Equipment	\$371	\$419	-	-	-	-
Repair/Maint Services / Heavy Equip-ext	\$48,755	\$33,141	\$100,000	\$100,000	-	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
repairs						
Repair/Maint Services / Meters/Lines	-	\$6,687	\$50,000	\$50,000	-	0.00%
Office Supplies / Office Supplies	-	-	\$1,600	\$1,648	\$48	3.00%
Operating Supplies / Gas, Lubricants & Oil	\$2,135	\$20,586	\$19,830	\$20,425	\$595	3.00%
Operating Supplies / Small Tools & Equipment	\$606	-	\$5,000	\$5,150	\$150	3.00%
Operating Supplies / Chemicals	\$337,604	\$304,995	\$380,000	\$380,000	-	0.00%
Total Operating Expenditures	\$7,837,717	\$9,296,201	\$10,229,445	\$10,155,722	-\$73,723	-0.72%
Total Pumping	\$8,114,685	\$9,537,309	\$10,539,075	\$10,479,468	-\$59,607	-0.57%
Non-Departmental						
Non-Departmental						
Retirement Contributions / GASB 68 Adjustment	\$5,490	-	-	-	-	-
Life & Health Insurance / GASB 75 OPEB Contra	-\$181	-	-	-	-	-
Admin Charges / Bank Charges and Fees	\$91	\$905	\$3,884	\$4,001	\$117	3.01%
Contractual Services / Interfund Admins Services	\$697,867	\$616,286	\$692,561	\$693,906	\$1,345	0.19%
Settlements / Year-End True-Up	\$41,738	-	-	-	-	-
Transfers / Transfer fr Capital Fund	-	-	\$1,500,800	\$1,500,800	-	0.00%
Total Non-Departmental	\$745,005	\$617,191	\$2,197,245	\$2,198,707	\$1,462	0.07%
Total Non-Departmental	\$745,005	\$617,191	\$2,197,245	\$2,198,707	\$1,462	0.07%
Total Expenditures	\$8,859,690	\$10,154,500	\$12,736,320	\$12,678,175	-\$58,145	-0.46%

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Pumping						
Salaries & Wages / Regular	\$182,155	\$182,155	\$193,966	\$11,811	6.48%	
Overtime / Standard Overtime	\$25,500	\$25,500	\$26,775	\$1,275	5.00%	
Sewer/Wastewater Service / FICA Taxes	\$15,886	\$15,886	\$16,887	\$1,001	6.30%	
Retirement Contributions / Defined Benefit Plan	\$45,539	\$45,539	\$43,022	-\$2,517	-5.53%	
Sewer/Wastewater Service / Life & Health Insurance	\$36,796	\$36,796	\$38,548	\$1,752	4.76%	
Workers' Compensation / Workers' Comp Regular	\$3,754	\$3,754	\$4,548	\$794	21.15%	
Professional Services / Other	\$86,700	\$86,700	\$100,870	\$14,170	16.34%	Litigation Annual Report (\$28k) Allowance for Engineering Contingency, triennials rate study
Litigation	-	\$5,000	\$5,000	-	0.00%	Litigation Per 62- 600.705(2)(a)(b), The Annual Report, Mock Roos will create a report that will be used by the City Commissioners, City Manager, and Utility Director to assess the required upgrades, budget, rates, and fees for the sub-regional system.
Annual Report	-	\$30,000	\$30,000	-	0.00%	
Allowance for Engineering	-	\$26,700	\$35,870	\$9,170	34.34%	Per the 201 Regional Facility Plans, Mock Roos has been assigned the responsibility of providing general engineering services, master

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						planning, and capacity improvement design. They will also be responsible for planning and programming for future CIP. Additionally, they will review and evaluate modern pumps and control systems to improve the reliability and efficiency of the sewer pumping operations. The main objective behind this is to minimize downtime and optimize the overall performance of the sewer pumping operations.
Triennial Rate Study	-	\$25,000	\$30,000	\$5,000	20.00%	Following FAC 62-600.705(1) and 62-4.110 Contingency, triennial rate study
Sewer/Wastewater Service / Accounting & Auditing	\$17,105	\$17,105	\$18,839	\$1,734	10.14%	
Contractual Services / Other Contractual Service	\$120,000	\$120,000	\$187,701	\$67,701	56.42%	SCADA Maintenance DEP Permit
SCADA Maintenance	-	\$75,000	\$60,000	-\$15,000	-20.00%	According to FAC 62-600.705(4) and the EPA guidelines for cybersecurity, there are new requirements for SCADA maintenance, leading to an increased amount of necessary maintenance.

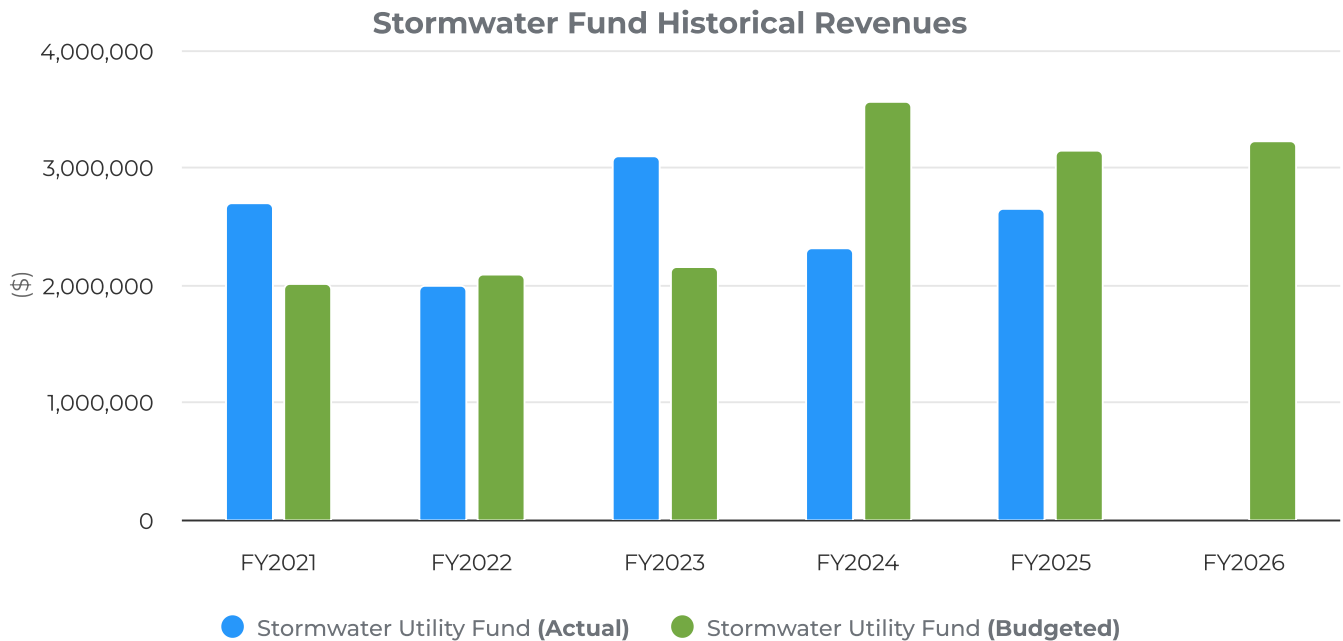
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						Implementing predictive maintenance strategies based on data analytics can reduce downtime and extend the life of critical components, optimizing the performance of our sewer system.
DEP Permit	-	\$45,000	\$1,500	-\$43,500	-96.67%	DEP Permit
Scrubber Maintenance	-	-	\$27,600	\$27,600	-	
Carbon Replacement	-	-	\$24,000	\$24,000	-	
Vapor Link	-	-	\$8,400	\$8,400	-	
Delta Control Eng	-	-	\$9,500	\$9,500	-	
Yearly Multiple Maintenance Contract	-	-	\$56,701	\$56,701	-	
Contractual Services / Right of Way	\$1,561	\$1,561	\$1,576	\$15	0.96%	FEC Yearly Cost
Contractual Services / Reg System Expense	\$380,000	\$380,000	\$380,000	-	0.00%	LW R&R capital expenditure accts
Contractual Services / Reg Exp Flow - Contra	-\$1,521,218	-\$1,521,218	-\$1,859,012	-\$337,794	22.21%	Credit from PBC
Contractual Services / Regional Exp - Flow	\$7,845,665	\$7,845,665	\$7,883,936	\$38,271	0.49%	
Contractual Services / Regional Exp - ECR R & R	\$1,888,394	\$1,888,394	\$1,945,045	\$56,651	3.00%	Regional Exp - ECR R & R Amount of ECR R&R per draft budget for FY 2026
Contractual Services / PBC R & R	\$450,000	\$450,000	\$450,000	-	0.00%	Regional Exp - R & R PBC projects
Union Dues / Training/Registration	\$2,500	\$2,500	\$2,575	\$75	3.00%	Additional Training for staff and certifications.
Utility Services / Water	\$28,343	\$28,343	\$30,610	\$2,267	8.00%	
Utility Services / Sewer	\$1,932	\$1,932	\$2,825	\$893	46.22%	
Utility Services / Electricity	\$178,000	\$178,000	\$230,460	\$52,460	29.47%	
Utility Services / Refuse/Waste Disposal	\$4,291	\$4,291	\$4,634	\$343	7.99%	
Insurance / Property/Liability	\$77,367	\$77,367	\$104,445	\$27,078	35.00%	Insurance amount adjusted to amount as

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						determined by comprehensive insurance study.
Repair/Maint Services / Equipment-General	\$103 , 250	\$103 , 250	\$103 , 250	-	0 . 00%	Repairs on Trucks and vans
Repair/Maint Services / Equipment-Garage	\$9 , 125	\$9 , 125	\$10 , 745	\$1 , 620	17 . 75%	
Repair/Maint Services / Heavy Equip-ext repairs	\$100 , 000	\$100 , 000	\$100 , 000	-	0 . 00%	External Repairs and Maintenance on Equipements.
Repair/Maint Services / Meters/Lines	\$50 , 000	\$50 , 000	\$50 , 000	-	0 . 00%	Meter purchases and replacements.
Office Supplies / Office Supplies	\$1 , 600	\$1 , 600	\$1 , 648	\$48	3 . 00%	Office supplies, paper, stationary.
Operating Supplies / Gas, Lubricants & Oil	\$19 , 830	\$19 , 830	\$20 , 425	\$595	3 . 00%	For R.S Trucks and pick ups
Operating Supplies / Small Tools & Equipment	\$5 , 000	\$5 , 000	\$5 , 150	\$150	3 . 00%	Power saw, blades etc..
Operating Supplies / Chemicals	\$380 , 000	\$380 , 000	\$380 , 000	-	0 . 00%	Odor blockers, calcium hypochlorite granular, Degreasers
Total Pumping	\$10 , 539 , 075	\$10 , 539 , 075	\$10 , 479 , 468	-\$59 , 607	-0 . 57%	
Non-Departmental						
Admin Charges / Bank Charges and Fees	\$3 , 884	\$3 , 884	\$4 , 001	\$117	3 . 01%	
Contractual Services / Interfund Admins Services	\$692 , 561	\$692 , 561	\$693 , 906	\$1 , 345	0 . 19%	
Transfers / Transfer fr Capital Fund	\$1 , 500 , 800	\$1 , 500 , 800	\$1 , 500 , 800	-	0 . 00%	
Total Non-Departmental	\$2 , 197 , 245	\$2 , 197 , 245	\$2 , 198 , 707	\$1 , 462	0 . 07%	
Total Expenditures	\$12 , 736 , 320	\$12 , 736 , 320	\$12 , 678 , 175	-\$58 , 145	-0 . 46%	

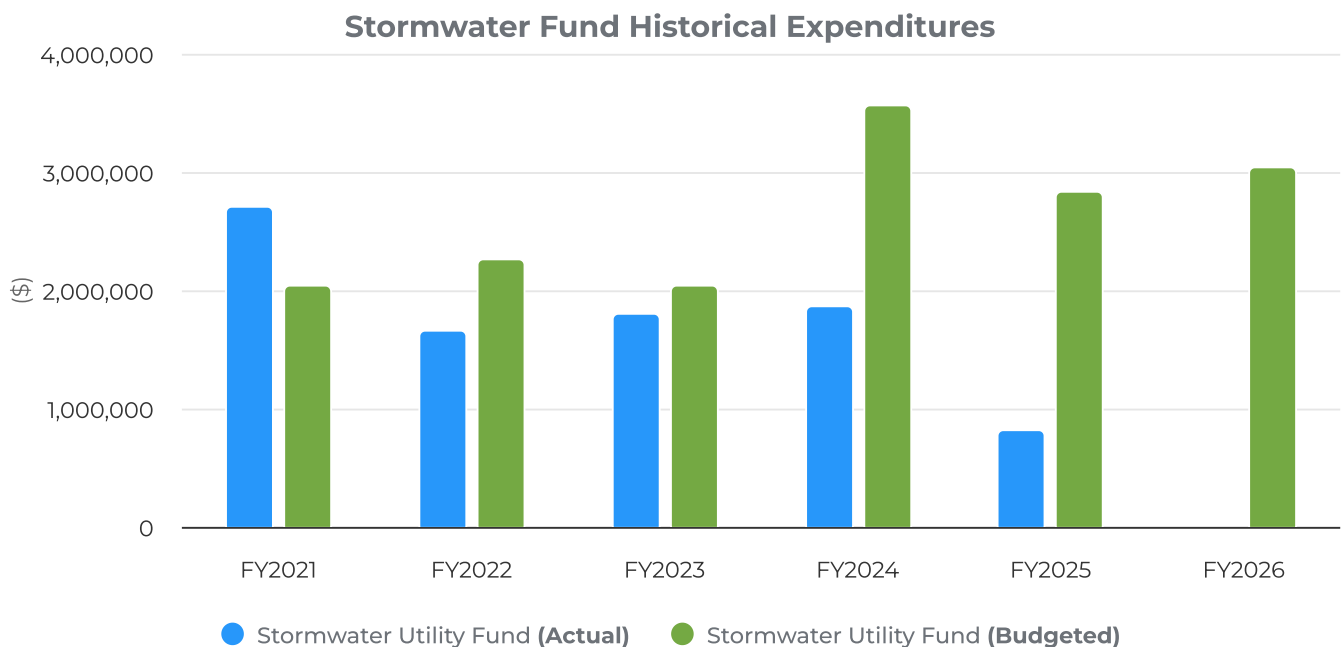
This page was intentionally left blank

Stormwater Utility Fund

Historical Budget to Actual Revenues

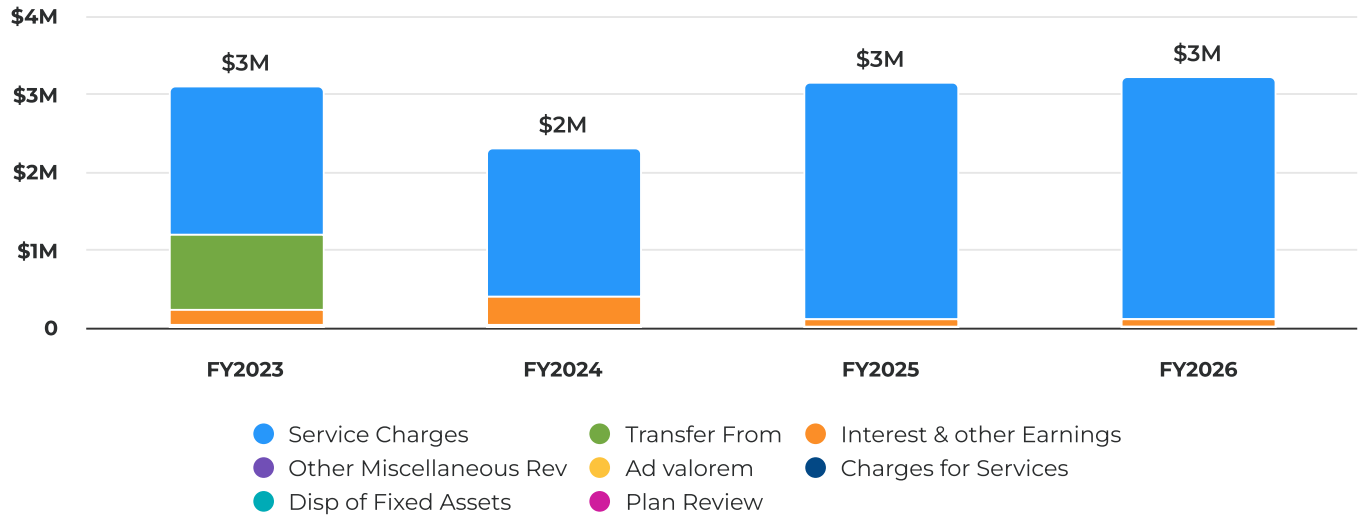


Historical Budget to Actual Expenditures

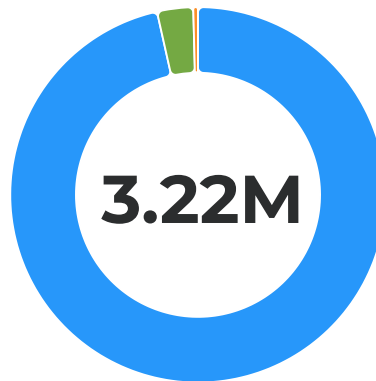


Revenues

Historical Revenues



FY26 Revenues



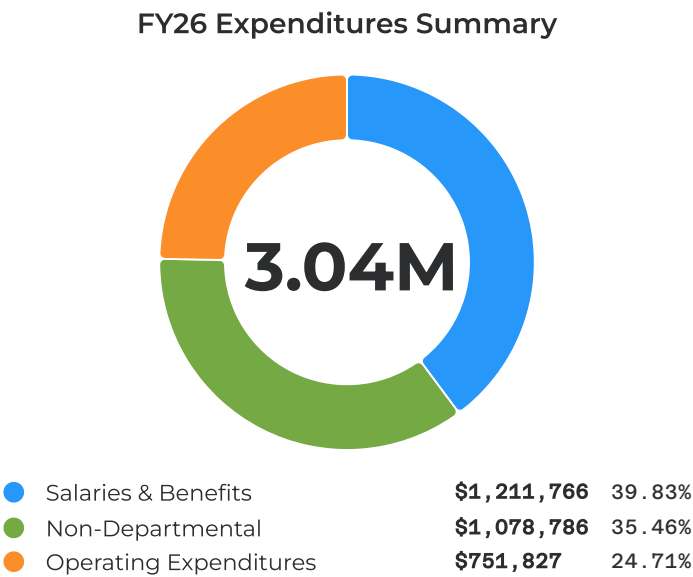
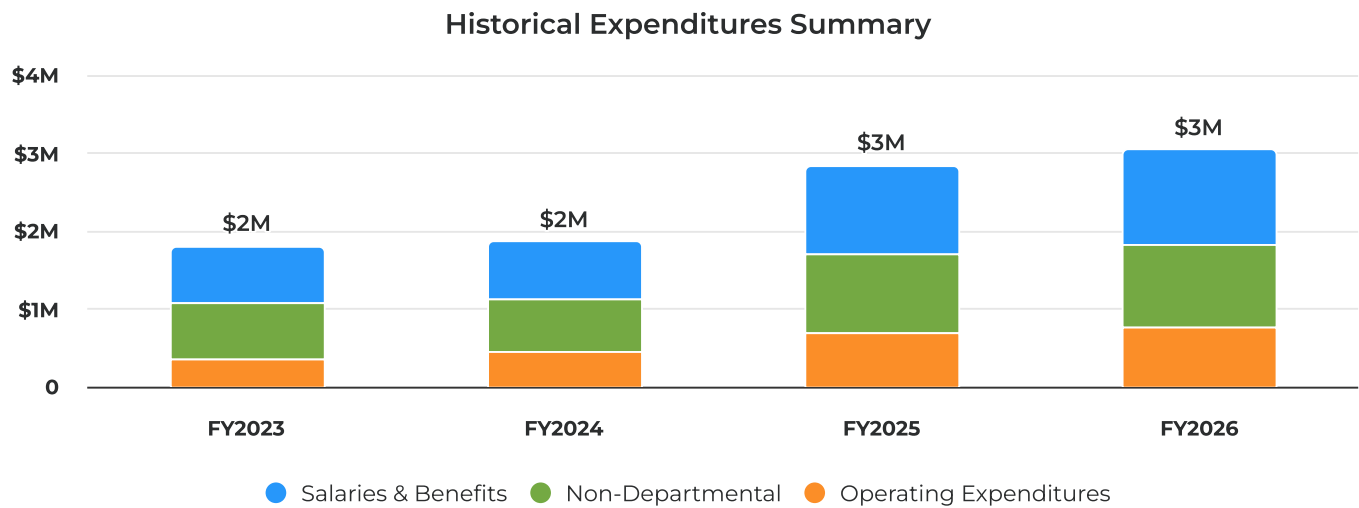
Service Charges	\$3,109,849	96.49%
Interest & other Earnings	\$100,000	3.10%
Ad valorem	\$13,000	0.40%

Revenues

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Ad valorem						
Property Tax / Delinquent	\$6,658	\$2,899	\$8,000	\$8,000	-	0.00%
Property Tax / Interest - Delinquent	\$3,140	\$2,358	\$5,000	\$5,000	-	0.00%
Total Ad valorem	\$9,798	\$5,257	\$13,000	\$13,000	-	0.00%
Plan Review						
Site Plan / Site Plan Review Fee	-	\$75	-	-	-	-
Total Plan Review	-	\$75	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Charges for Services						
Government Charges & Fees / Miscellaneous	\$1,200	\$2,175	-	-	-	-
Total Charges for Services	\$1,200	\$2,175	-	-	-	-
Service Charges						
Stormwater Utility / S/Water Fees Residential	\$1,300,190	\$1,269,085	\$1,973,950	\$2,023,299	\$49,349	2.50%
Stormwater Utility / S/Water Fees Commercial	\$685,785	\$713,860	\$1,122,000	\$1,150,050	\$28,050	2.50%
Stormwater Utility / Discount	-\$66,597	-\$66,452	-\$63,500	-\$63,500	-	0.00%
Total Service Charges	\$1,919,378	\$1,916,493	\$3,032,450	\$3,109,849	\$77,399	2.55%
Interest & other Earnings						
Interest / Investments	\$190,506	\$215,119	\$100,000	\$100,000	-	0.00%
Interest / Tax Collections	\$2,712	\$3,657	-	-	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	-\$3,321	\$109,452	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	-	\$30,752	-	-	-	-
Total Interest & other Earnings	\$189,897	\$358,980	\$100,000	\$100,000	-	0.00%
Disp of Fixed Assets						
Sales/ Auctions / Disp of Fixed Assets	\$1,470	\$490	-	-	-	-
Total Disp of Fixed Assets	\$1,470	\$490	-	-	-	-
Other Miscellaneous Rev						
Miscellaneous Revenue / Other	\$27,405	\$26,771	-	-	-	-
Total Other Miscellaneous Rev	\$27,405	\$26,771	-	-	-	-
Transfer From						
Governmental Funds / ARPA	\$29,656	-	-	-	-	-
Transfer / Capital Projects	\$922,856	-	-	-	-	-
Total Transfer From	\$952,512	-	-	-	-	-
Total Revenues	\$3,101,660	\$2,310,241	\$3,145,450	\$3,222,849	\$77,399	2.46%

Expenditures Summary

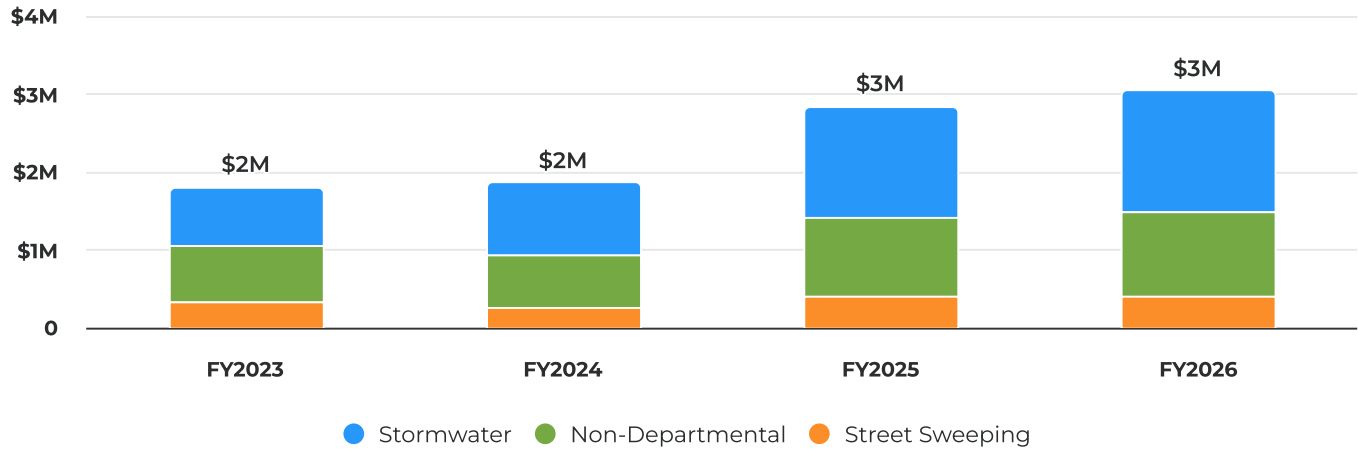


Expenditures Summary

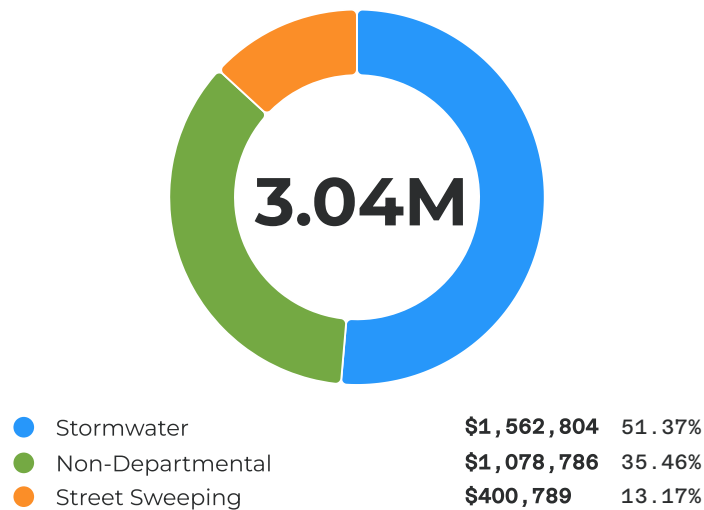
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$727,212	\$744,234	\$1,134,471	\$1,211,766	\$77,295	6.81%
Operating Expenditures	\$341,670	\$433,736	\$691,770	\$751,827	\$60,057	8.68%
Non-Departmental	\$730,008	\$681,113	\$1,008,001	\$1,078,786	\$70,785	7.02%
Total Expenditures	\$1,798,890	\$1,859,083	\$2,834,242	\$3,042,379	\$208,137	7.34%

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Stormwater						
Salaries & Benefits						
Salaries & Wages / Regular	\$306,553	\$346,072	\$472,941	\$538,082	\$65,141	13.77%
Salaries & Wages / Unused Vacation Pay	\$53	-	-	-	-	-
Overtime / Standard Overtime	\$6,895	\$8,388	\$8,000	\$8,400	\$400	5.00%
Special Pay / Longevity	\$360	\$1,290	-	\$5,400	-	-
Special Pay / Other Pays	\$1,922	\$1,131	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Stormwater Management / FICA Taxes	\$23,888	\$26,749	\$36,792	\$42,219	\$5,427	14.75%
Retirement Contributions / Defined Benefit Plan	\$37,209	\$78,493	\$118,235	\$112,560	-\$5,675	-4.80%
Stormwater Management / Life & Health Insurance	\$49,180	\$54,609	\$122,821	\$137,393	\$14,572	11.86%
Workers' Compensation / Workers' Comp Regular	\$15,458	\$8,585	\$5,675	\$5,959	\$284	5.00%
Total Salaries & Benefits	\$441,518	\$525,317	\$764,464	\$850,013	\$85,549	11.19%
Operating Expenditures						
Professional Services / Legal	\$25	\$365	\$3,000	\$3,000	-	0.00%
Professional Services / Internal IT Support	\$26,698	\$26,464	\$31,795	\$33,994	\$2,199	6.92%
Professional Services / Other	\$48,685	\$77,277	\$252,500	\$225,000	-\$27,500	-10.89%
Contractual Services / Maintenance	\$5,410	\$9,953	\$14,000	\$14,000	-	0.00%
Contractual Services / Other Contractual Service	\$80,273	\$125,188	\$155,000	\$197,000	\$42,000	27.10%
Contractual Services / Commissions	\$18,520	\$18,340	\$20,000	\$30,000	\$10,000	50.00%
Contractual Services / Tipping Fees	-	-	\$5,000	\$5,000	-	0.00%
Contractual Services / Right of Way	\$9,197	\$9,112	\$11,500	\$12,000	\$500	4.35%
Union Dues / Training/Registration	\$50	-	\$2,000	\$2,000	-	0.00%
Union Dues / Lodging/Transportation	-	-	\$1,000	\$1,000	-	0.00%
Insurance / Property/Liability	\$30,951	\$41,784	\$56,408	\$62,049	\$5,641	10.00%
Repair/Maint Services / Equipment-Garage	\$6,900	\$7,935	\$9,125	\$21,489	\$12,364	135.50%
Repair/Maint Services / Heavy Equipment	\$8,891	\$26,352	\$30,000	\$31,759	\$1,759	5.86%
Repair/Maint Services / Heavy Equip-ext repairs	\$30,958	\$3,291	\$10,000	\$10,000	-	0.00%
Repair/Maint Services / Infrastructure	\$34,038	\$38,442	\$40,000	\$40,000	-	0.00%
Stormwater Management / Printing & Binding	-	\$13,165	-	-	-	-
Stormwater Management / Promotional Activities	-	-	\$500	\$500	-	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Office Supplies / Office Supplies	\$171	\$350	\$500	\$500	-	0.00%
Operating Supplies / Gas, Lubricants & Oil	\$3,524	\$5,478	\$7,500	\$7,500	-	0.00%
Operating Supplies / Small Tools & Equipment	\$5,997	\$24	\$10,000	\$10,000	-	0.00%
Operating Supplies / Uniforms	\$500	\$1,000	\$5,000	\$5,000	-	0.00%
Operating Supplies / Other	\$250	-	\$1,000	\$1,000	-	0.00%
Total Operating Expenditures	\$311,038	\$404,520	\$665,828	\$712,791	\$46,963	7.05%
Total Stormwater	\$752,556	\$929,837	\$1,430,292	\$1,562,804	\$132,512	9.26%
Street Sweeping						
Salaries & Benefits						
Salaries & Wages / Regular	\$166,326	\$142,540	\$230,759	\$230,785	\$26	0.01%
Salaries & Wages / Unused Vacation Pay	\$2,007	-	-	-	-	-
Overtime / Standard Overtime	\$179	-	-	\$1,000	-	-
Special Pay / Longevity	\$686	\$201	\$1,215	\$1,200	-\$15	-1.23%
Special Pay / Other Pays	\$6,212	\$7	\$2,700	\$1,080	-\$1,620	-60.00%
Stormwater Management / FICA Taxes	\$12,929	\$10,572	\$17,918	\$17,892	-\$26	-0.15%
Retirement Contributions / Defined Benefit Plan	\$59,635	\$30,197	\$57,690	\$43,895	-\$13,795	-23.91%
Retirement Contributions / 401-a Plan	\$1,390	\$874	-	\$3,052	\$3,052	-
Stormwater Management / Life & Health Insurance	\$29,452	\$26,516	\$46,438	\$48,898	\$2,460	5.30%
Workers' Compensation / Workers' Comp Regular	\$6,878	\$8,010	\$13,287	\$13,951	\$664	5.00%
Total Salaries & Benefits	\$285,694	\$218,917	\$370,007	\$361,753	-\$8,254	-2.23%
Operating Expenditures						
Contractual Services / Other Contractual Service	\$1,441	-	-	-	-	-
Contractual Services / Tipping Fees	\$9,965	\$10,000	-	\$10,000	-	-
Union Dues / Training/Registration	-	-	-	\$500	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Union Dues / Lodging/Transportation	\$10	-	-	-	-	-
Insurance / Property/Liability	\$19,216	\$19,216	\$25,942	\$28,536	\$2,594	10.00%
Total Operating Expenditures	\$30,632	\$29,216	\$25,942	\$39,036	\$13,094	50.47%
Total Street Sweeping	\$316,326	\$248,133	\$395,949	\$400,789	\$4,840	1.22%
Non-Departmental						
Non-Departmental						
Debt Service / Principal	-	-	-	\$302,381	\$302,381	-
Debt Service / Interest	-	-	-	\$73,378	\$73,378	-
Retirement Contributions / GASB 68 Adjustment	\$13,360	-	-	-	-	-
Life & Health Insurance / GASB 75 OPEB Contra	-\$2,776	-	-	-	-	-
Admin Charges / Bank Charges and Fees	\$413	\$4,100	\$3,000	\$4,100	\$1,100	36.67%
Principal / Debt	-	-	\$375,370	-	-\$375,370	-100.00%
Other General Government / Interest	\$83,623	\$149,052	-	-	-	-
Contractual Services / Interfund Admins Services	\$125,154	\$246,514	\$302,995	\$366,099	\$63,104	20.83%
Other Curr Charges/Oblig / Contribution to GF	\$165,883	\$281,447	\$251,636	\$257,828	\$6,192	2.46%
Stormwater Management / Depreciation	\$344,351	-	-	-	-	-
Transfers / Transfer to Capital Pro	-	-	\$75,000	\$75,000	-	0.00%
Total Non-Departmental	\$730,008	\$681,113	\$1,008,001	\$1,078,786	\$70,785	7.02%
Total Non-Departmental	\$730,008	\$681,113	\$1,008,001	\$1,078,786	\$70,785	7.02%
Total Expenditures	\$1,798,890	\$1,859,083	\$2,834,242	\$3,042,379	\$208,137	7.34%

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Stormwater						
Salaries & Wages / Regular	\$472,941	\$472,941	\$538,082	\$65,141	13.77%	
Overtime / Standard Overtime	\$8,000	\$8,000	\$8,400	\$400	5.00%	
Special Pay / Longevity	-	-	\$5,400	\$5,400	-	Increase serves as a placeholder for the tentative longevity bonus
Stormwater Management / FICA Taxes	\$36,792	\$36,792	\$42,219	\$5,427	14.75%	
Retirement Contributions / Defined Benefit Plan	\$118,235	\$118,235	\$112,560	-\$5,675	-4.80%	
Stormwater Management / Life & Health Insurance	\$122,821	\$122,821	\$137,393	\$14,572	11.86%	
Workers' Compensation / Workers' Comp Regular	\$5,675	\$5,675	\$5,959	\$284	5.00%	
Professional Services / Legal	\$3,000	\$3,000	\$3,000	-	0.00%	
Professional Services / Internal IT Support	\$31,795	\$31,795	\$33,994	\$2,199	6.92%	
Professional Services / Other	\$252,500	\$252,500	\$225,000	-\$27,500	-10.89%	
Pollutant Discharge	-	\$25,000	\$25,000	-	0.00%	Palm Beach County agreement for the National Pollutant Discharge Elimination System (NPDES) partnership.
General engineering	-	\$100,000	\$100,000	-	0.00%	Annual engineering fees involve conducting an Outfall Assessment or pipe and Drainage Assessment to improve the overall system reliability and performance.
Maintenance of GIS	-	\$2,500	-	-\$2,500	-100.00%	GIS mapping technology- for better identification of flood-prone

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Budget & Annual Rate Study	-	\$50,000	\$50,000	-	0.00%	areas and targeted mitigation efforts Stantec will be conducting a Budget and Annual Rate Study (RSA) and a financial analysis.
Updating Stormwater Master Plan	-	\$75,000	\$50,000	-\$25,000	-33.33%	Monitoring and Annual Reports for Individual Permits. Decrease based on prior year's budget.
Contractual Services / Maintenance	\$14,000	\$14,000	\$14,000	-	0.00%	
EPA NPDES Program	-	\$10,000	\$10,000	-	0.00%	EPA NPDES Program states that outfall repair and maintenance cleaning.
Annual maintenance cost of the lake wetland under the Solitude LLC contract to the NPDES Program.	-	\$4,000	\$4,000	-	0.00%	Annual maintenance cost of the lake wetland under the Solitude LLC contract has increased due to the NPDES Program.
Contractual Services / Other Contractual Service	\$155,000	\$155,000	\$197,000	\$42,000	27.10%	
Underground Utility	-	\$5,000	\$7,000	\$2,000	40.00%	Underground Utility Scanning Service.
Upgrading Stormwater Drainage Infrastructure	-	\$5,000	\$5,000	-	0.00%	Upgrading stormwater drainage infrastructure to reduce the risk of flooding and safeguard properties and infrastructure from water damage.
Compliance Permits for NPDES, and MS4	-	\$70,000	\$110,000	\$40,000	57.14%	Regularly inspecting and cleaning

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Storm System Cleaning Services	-	\$75,000	\$75,000	-	0.00%	stormwater systems to prevent clogs and backups. National Pollutant Discharge Elimination System (NPDES), SW Storm System Cleaning Services Palm Beach County Ad Valorem
Contractual Services / Commissions	\$20,000	\$20,000	\$30,000	\$10,000	50.00%	Processing Fee ... Cost went up FY25 as at April actual was \$28,028.00
Contractual Services / Tipping Fees	\$5,000	\$5,000	\$5,000	-	0.00%	Tipping Fees for debris from vac-trucks
Contractual Services / Right of Way	\$11,500	\$11,500	\$12,000	\$500	4.35%	FEC Railroad Crossing License Fee increases annually
Union Dues / Training/Registration	\$2,000	\$2,000	\$2,000	-	0.00%	This is for professional memberships- 4 New staff for Stormwater was added in FY25.
Union Dues / Lodging/Transportation	\$1,000	\$1,000	\$1,000	-	0.00%	Staff travel.
Insurance / Property/Liability	\$56,408	\$56,408	\$62,049	\$5,641	10.00%	
Repair/Maint Services / Equipment-Garage	\$9,125	\$9,125	\$21,489	\$12,364	135.50%	
Repair/Maint Services / Heavy Equipment	\$30,000	\$30,000	\$31,759	\$1,759	5.86%	
Heavy Equipment	-	\$30,000	\$30,000	-	0.00%	Heavy equipment requires various repairs. Investing in aging infrastructure will prolong the lifespan of our system, reducing

Stormwater Utility Fund Itemizations

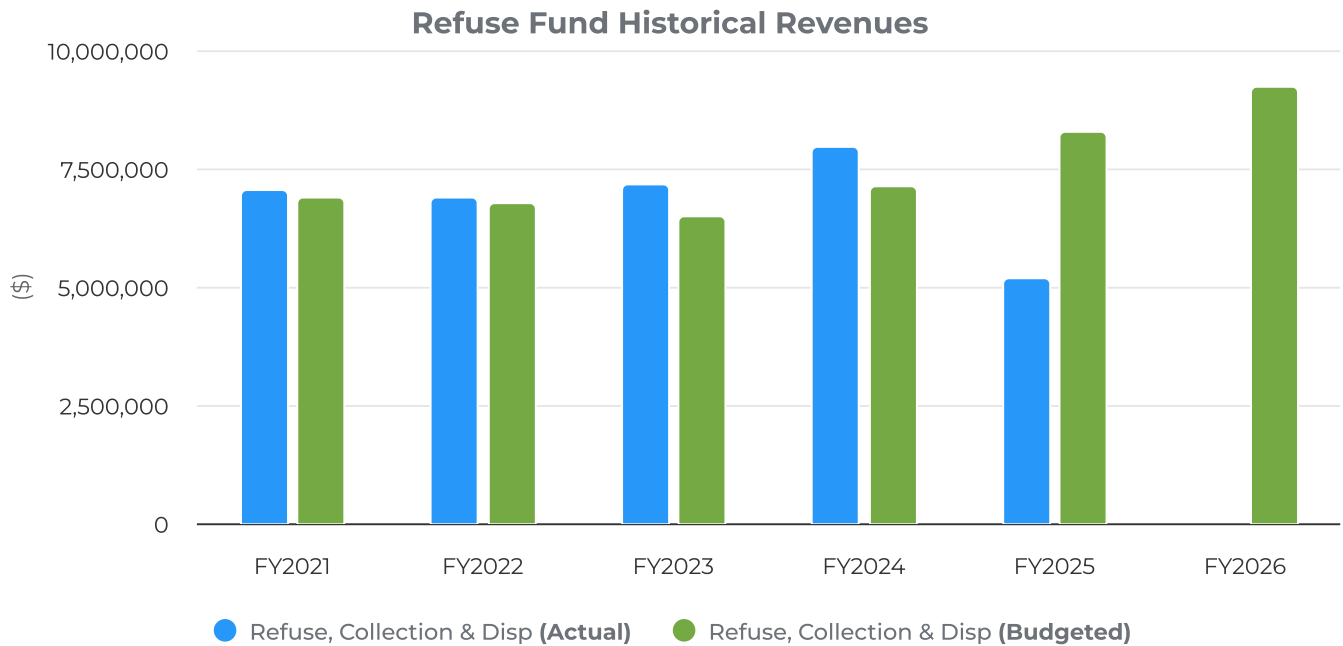
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Asset Tracking	-	-	\$1,759	\$1,759	-	maintenance costs and service interruptions ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	\$10,000	\$10,000	\$10,000	-	0.00%	Repairs are needed for the loader and skid steer
Repair/Maint Services / Infrastructure	\$40,000	\$40,000	\$40,000	-	0.00%	Any Emergency repair to the storm drainage system
Stormwater Management / Promotional Activities	\$500	\$500	\$500	-	0.00%	Stormwater Awareness Program Flyers/Mailers will include Lake Worth Sweeper Schedules for Resident Education. This initiative aims to raise public awareness about stormwater pollution and promote responsible behavior.
Office Supplies / Office Supplies	\$500	\$500	\$500	-	0.00%	Stationery and paper etc.
Operating Supplies / Gas, Lubricants & Oil	\$7,500	\$7,500	\$7,500	-	0.00%	2 additional vehicles added FY25-Gas oil and Lubricants. #153 and #260
Operating Supplies / Small Tools & Equipment	\$10,000	\$10,000	\$10,000	-	0.00%	Stormwater hand tools and equipment.
Operating Supplies / Uniforms	\$5,000	\$5,000	\$5,000	-	0.00%	Uniforms for Additional staff.
Operating Supplies / Other	\$1,000	\$1,000	\$1,000	-	0.00%	As needed, miscellaneous office supplies.
Total Stormwater	\$1,430,292	\$1,430,292	\$1,562,804	\$132,512	9.26%	
Non-Departmental						
Debt Service / Principal	-	\$291,410	\$302,381	\$10,971	3.76%	

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
2020AB Non Adv.	-	\$291,410	\$302,381	\$10,971	3.76%	
Debt Service / Interest	-	\$83,960	\$73,378	-\$10,582	-12.60%	
2020AB Non Adv.	-	\$83,960	\$73,378	-\$10,582	-12.60%	
Admin Charges / Bank Charges and Fees	\$3,000	\$3,000	\$4,100	\$1,100	36.67%	
Principal / Debt	\$375,370	\$375,370	-	-\$375,370	-100.00%	
2020AB Non Adv.	-	\$375,370	-	-\$375,370	-100.00%	
Contractual Services / Interfund Admins Services	\$302,995	\$302,995	\$366,099	\$63,104	20.83%	
Other Curr Charges/Oblig / Contribution to GF	\$251,636	\$251,636	\$257,828	\$6,192	2.46%	
Transfers / Transfer to Capital Pro	\$75,000	\$75,000	\$75,000	-	0.00%	
Total Non-Departmental	\$1,008,001	\$1,383,371	\$1,078,786	-\$304,585	-22.02%	
Total Expenditures	\$2,438,293	\$2,813,663	\$2,641,590	-\$172,073	-6.12%	

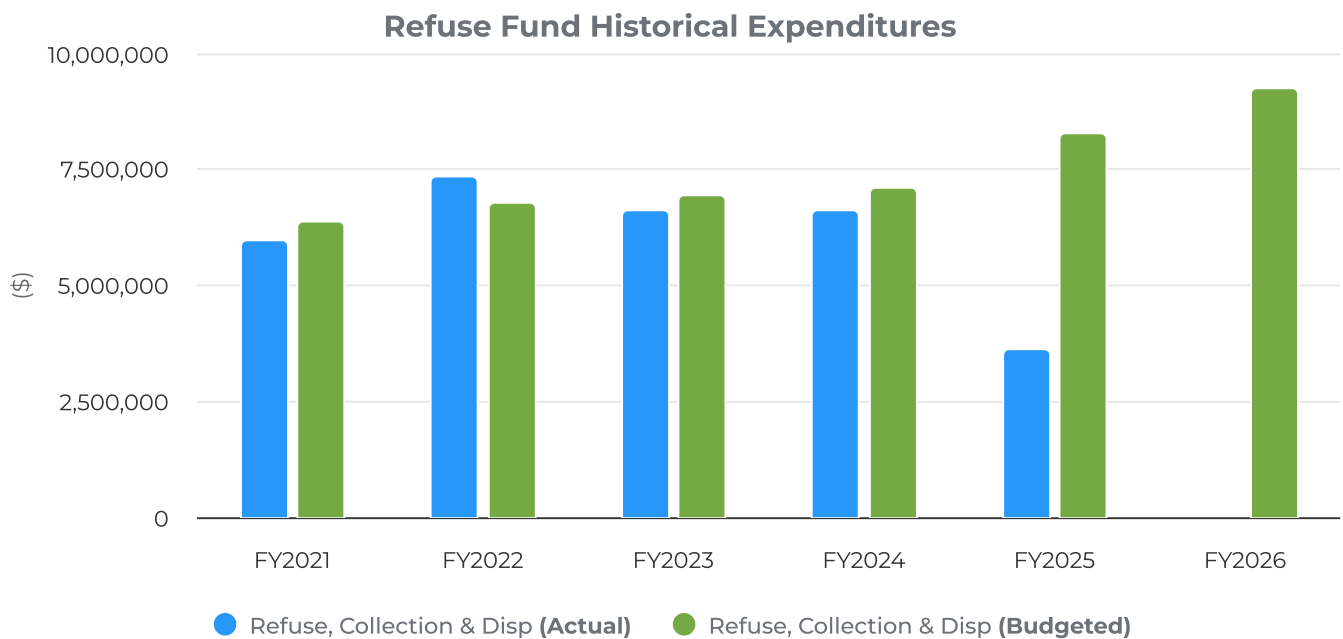
This page was intentionally left blank

Refuse, Collection & Disp

Historical Budget to Actual Revenues

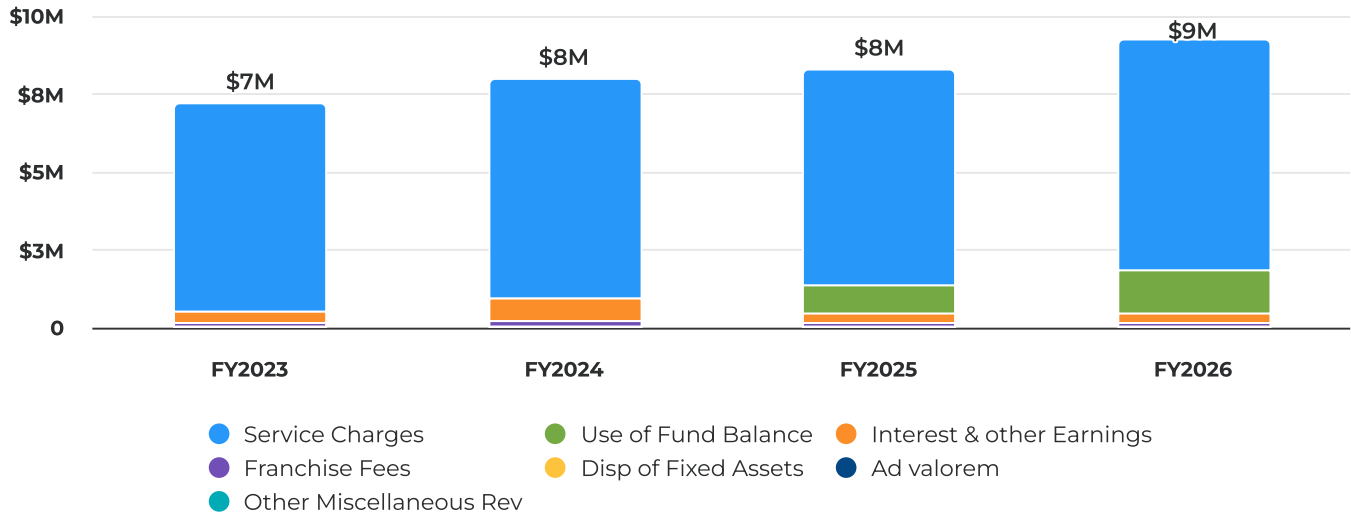


Historical Budget to Actual Expenditures

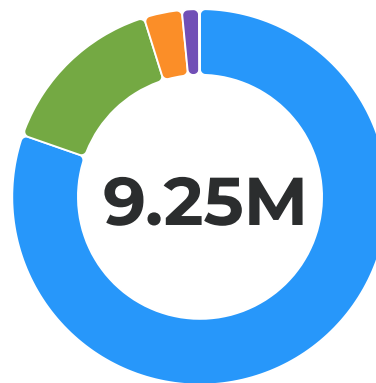


Revenues

Historical Revenues



FY26 Revenues



Service Charges	\$7,427,983	80.34%
Use of Fund Balance	\$1,370,826	14.83%
Interest & other Earnings	\$304,000	3.29%
Franchise Fees	\$135,000	1.46%
Ad valorem	\$6,500	0.07%
Other Miscellaneous Rev	\$1,250	0.01%

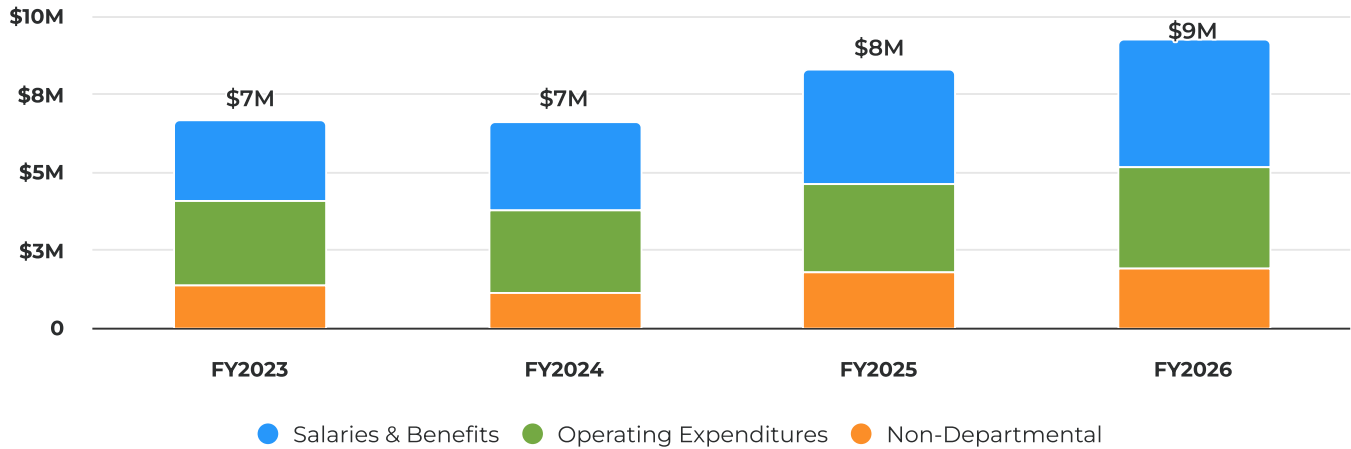
Revenues

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Ad valorem						
Property Tax / Delinquent	\$1,472	\$2,697	\$3,500	\$3,500	-	0.00%
Property Tax / Interest - Delinquent	\$2,553	\$3,979	\$3,000	\$3,000	-	0.00%
Total Ad valorem	\$4,025	\$6,676	\$6,500	\$6,500	-	0.00%
Franchise Fees						
Franchise Fees / Refuse	\$140,207	\$179,772	\$135,000	\$135,000	-	0.00%

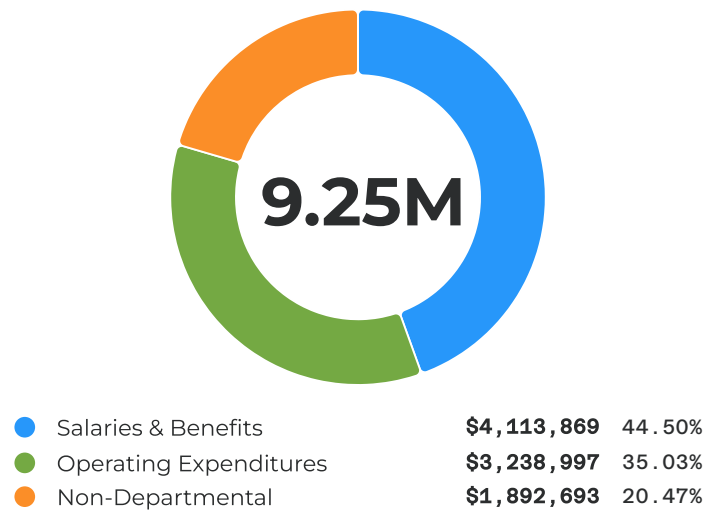
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Total Franchise Fees	\$140,207	\$179,772	\$135,000	\$135,000	-	0.00%
Service Charges						
SE/Garbage/Solid Waste / Refuse Fees- Residential	\$3,294,621	\$3,267,296	\$3,799,583	\$3,799,583	-	0.00%
SE/Garbage/Solid Waste / Refuse-Fees Commercial	\$3,258,883	\$3,658,119	\$3,000,000	\$3,500,000	\$500,000	16.67%
SE/Garbage/Solid Waste / Discount	-\$101,780	-\$108,238	-\$101,000	-\$101,000	-	0.00%
SE/Garbage/Solid Waste / Special Collections	\$189,387	\$209,697	\$182,000	\$200,000	\$18,000	9.89%
SE/Garbage/Solid Waste / Tax Exempt	-	\$541	-	-	-	-
SE/Garbage/Solid Waste / Tipping Fees	\$2,552	\$366	\$3,200	\$3,200	-	0.00%
SE/Garbage/Solid Waste / Recycling Fees- Commercial	\$17,543	\$4,104	\$25,000	\$25,000	-	0.00%
SE/Garbage/Solid Waste / Recycling Fee-Residential	-	-	\$1,200	\$1,200	-	0.00%
Total Service Charges	\$6,661,206	\$7,031,885	\$6,909,983	\$7,427,983	\$518,000	7.50%
Interest & other Earnings						
Interest / Investments	\$366,610	\$435,535	\$300,000	\$300,000	-	0.00%
Interest / Tax Collections	\$5,099	\$6,966	-	-	-	-
Interest / Assessments	\$460	\$99	\$4,000	\$4,000	-	0.00%
Interest & other Earnings / Unrealized Gain/(Loss)	-\$6,354	\$209,415	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	-	\$58,838	-	-	-	-
Total Interest & other Earnings	\$365,815	\$710,853	\$304,000	\$304,000	-	0.00%
Disp of Fixed Assets						
Sales/ Auctions / Disp of Fixed Assets	\$686	\$23,520	-	-	-	-
Total Disp of Fixed Assets	\$686	\$23,520	-	-	-	-
Other Miscellaneous Rev						
Miscellaneous Revenue / Assessment Income	\$139	\$1,212	\$1,250	\$1,250	-	0.00%
Miscellaneous Revenue / Other	\$1	-	-	-	-	-
Total Other Miscellaneous Rev	\$140	\$1,212	\$1,250	\$1,250	-	0.00%
Use of Fund Balance						
Other Sources / Use of Fund Balance	-	-	\$910,555	\$1,370,826	\$460,271	50.55%
Total Use of Fund Balance	-	-	\$910,555	\$1,370,826	\$460,271	50.55%
Total Revenues	\$7,172,079	\$7,953,918	\$8,267,288	\$9,245,559	\$978,271	11.83%

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary

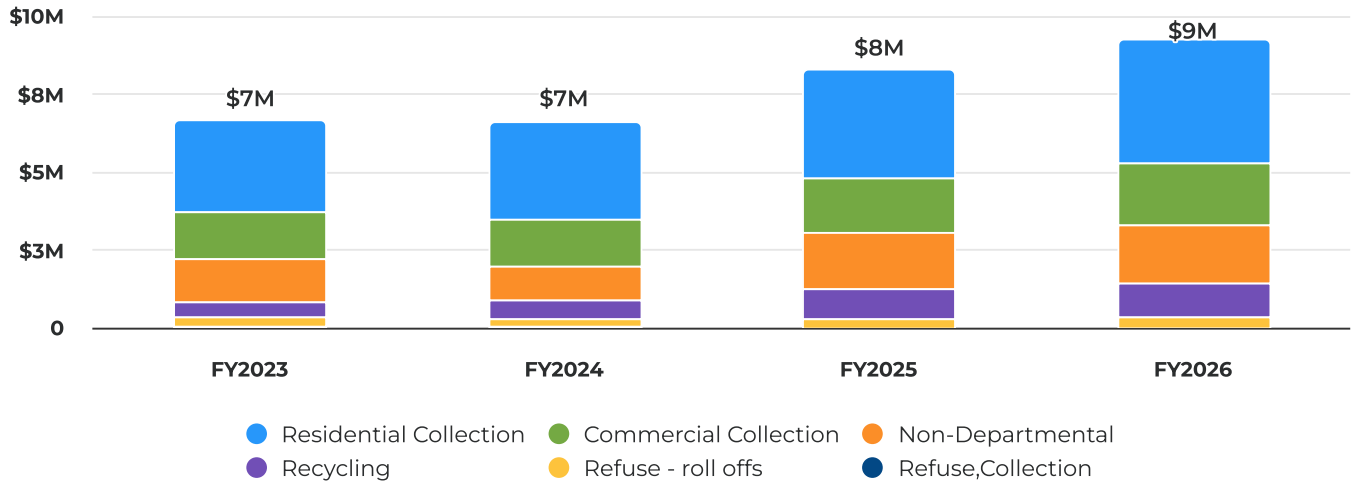


Expenditures Summary

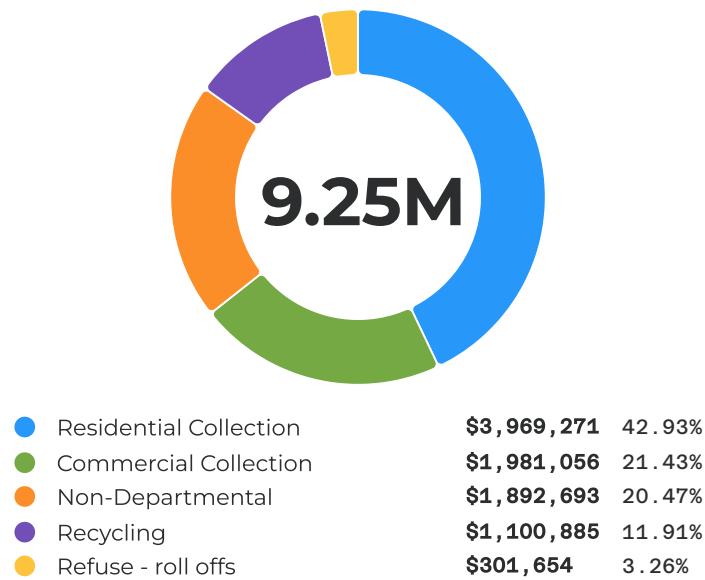
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$2,575,637	\$2,829,349	\$3,645,376	\$4,113,869	\$468,493	12.85%
Operating Expenditures	\$2,679,091	\$2,679,640	\$2,855,191	\$3,238,997	\$383,806	13.44%
Non-Departmental	\$1,381,110	\$1,110,457	\$1,766,722	\$1,892,693	\$125,971	7.13%
Total Expenditures	\$6,635,838	\$6,619,446	\$8,267,289	\$9,245,559	\$978,270	11.83%

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Refuse,Collection						
Salaries & Benefits						
Salaries & Wages / Unused Vacation Pay	\$4,877.00	-	-	-	-	-
Total Salaries & Benefits	\$4,877.00	-	-	-	-	-
Operating Expenditures						
Repair/Maint Services / Equipment-Garage	\$20,695.00	-	-	-	-	-
Repair/Maint Services / Heavy Equipment	\$173.00	-	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Operating Supplies / Gas, Lubricants & Oil	\$737.00	\$235.00	-	-	-	-
Total Operating Expenditures	\$21,605.00	\$235.00	-	-	-	-
Total Refuse,Collection	\$26,482.00	\$235.00	-	-	-	-
Residential Collection						
Salaries & Benefits						
Salaries & Wages / Regular	\$809,204.00	\$949,050.00	\$1,125,172.00	\$1,235,267.00	\$110,095.00	9.78%
Salaries & Wages / Unused Vacation Pay	\$9,560.00	-	-	-	-	-
Overtime / Standard Overtime	\$149,152.00	\$177,800.00	\$80,000.00	\$105,000.00	\$25,000.00	31.25%
Special Pay / Longevity	\$7,641.00	\$6,983.00	\$5,424.00	\$7,425.00	\$2,001.00	36.89%
Special Pay / Other Pays	\$2,655.00	\$4,522.00	\$3,540.00	\$4,590.00	\$1,050.00	29.66%
Garbage/Solid Waste Contr / FICA Taxes	\$75,337.00	\$85,802.00	\$92,840.00	\$103,394.00	\$10,554.00	11.37%
Retirement Contributions / Defined Benefit Plan	\$248,107.00	\$217,319.00	\$281,293.00	\$266,993.00	-\$14,300.00	-5.08%
Retirement Contributions / 401-a Plan	-	\$982.00	-	\$12,654.00	\$12,654.00	-
Garbage/Solid Waste Contr / Life & Health Insurance	\$180,255.00	\$193,271.00	\$316,024.00	\$379,833.00	\$63,809.00	20.19%
Workers' Compensation / Workers' Comp Regular	\$49,913.00	\$56,185.00	\$58,493.00	\$103,368.00	\$44,875.00	76.72%
Total Salaries & Benefits	\$1,531,824.00	\$1,691,914.00	\$1,962,786.00	\$2,218,524.00	\$255,738.00	13.03%
Operating Expenditures						
Professional Services / Internal IT Support	\$32,962.00	\$33,155.00	\$41,540.00	\$44,703.00	\$3,163.00	7.61%
Contractual Services / Other Contractual Service	\$52,069.00	\$46,746.00	\$53,500.00	\$54,650.00	\$1,150.00	2.15%
Contractual Services / City Contractual Services	\$4,877.00	\$1,750.00	\$2,500.00	\$2,500.00	-	0.00%
Contractual Services / Commissions	\$28,558.00	\$30,019.00	\$30,000.00	\$30,000.00	-	0.00%
Contractual Services / Tipping Fees	\$380,000.00	\$396,338.00	\$365,000.00	\$365,000.00	-	0.00%
Union Dues / Training/Registration	\$1,525.00	\$2,125.00	\$4,500.00	\$4,500.00	-	0.00%
Union Dues / Lodging/Transportation	-	\$678.00	\$500.00	\$500.00	-	0.00%
Communication/Freight Srv / Postage & Freight	-	-	\$30.00	\$30.00	-	0.00%
Utility Services / Water	\$1,546.00	\$1,662.00	\$1,900.00	\$2,494.00	\$594.00	31.26%
Utility Services / Sewer	\$503.00	\$550.00	\$650.00	\$727.00	\$77.00	11.85%
Utility Services / Electricity	\$1,066.00	\$891.00	\$1,100.00	\$1,188.00	\$88.00	8.00%
Utility Services / Refuse/Waste Disposal	\$205,104.00	\$183,673.00	\$215,000.00	\$396,615.00	\$181,615.00	84.47%
Insurance / Property/Liability	\$83,355.00	\$112,529.00	\$151,914.00	\$167,105.00	\$15,191.00	10.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Repair/Maint Services / Equipment-General	\$539.00	-	\$1,000.00	\$1,000.00	-	0.00%
Repair/Maint Services / Equipment-Garage	\$50,608.00	\$22,540.00	\$25,921.00	\$41,553.00	\$15,632.00	60.31%
Repair/Maint Services / Heavy Equipment	\$255,789.00	\$157,422.00	\$200,000.00	\$233,405.00	\$33,405.00	16.70%
Repair/Maint Services / Heavy Equip-ext repairs	\$111,387.00	\$209,144.00	\$110,000.00	\$110,000.00	-	0.00%
Garbage/Solid Waste Contr / Printing & Binding	\$2,688.00	\$2,612.00	\$2,700.00	\$2,700.00	-	0.00%
Office Supplies / Office Supplies	\$937.00	\$293.00	\$410.00	\$1,410.00	\$1,000.00	243.90%
Operating Supplies / Gas, Lubricants & Oil	\$151,951.00	\$132,037.00	\$126,667.00	\$126,667.00	-	0.00%
Operating Supplies / Small Tools & Equipment	\$452.00	\$7,143.00	\$7,500.00	\$7,500.00	-	0.00%
Operating Supplies / Dumpsters/Receptacle	-	\$127,669.00	\$150,000.00	\$150,000.00	-	0.00%
Operating Supplies / Uniforms	\$2,653.00	\$5,633.00	\$6,500.00	\$6,500.00	-	0.00%
Operating Supplies / Other	\$7,140.00	-	-	-	-	-
Total Operating Expenditures	\$1,375,709.00	\$1,474,609.00	\$1,498,832.00	\$1,750,747.00	\$251,915.00	16.81%
Total Residential Collection	\$2,907,533.00	\$3,166,523.00	\$3,461,618.00	\$3,969,271.00	\$507,653.00	14.67%
Commercial Collection						
Salaries & Benefits						
Salaries & Wages / Regular	\$290,487.00	\$280,285.00	\$444,702.00	\$444,334.00	-\$368.00	-0.08%
Overtime / Standard Overtime	\$74,185.00	\$98,352.00	\$32,500.00	\$74,000.00	\$41,500.00	127.69%
Special Pay / Longevity	\$4,992.00	\$4,440.00	\$4,899.00	\$5,600.00	\$701.00	14.31%
Special Pay / Other Pays	\$296.00	\$145.00	\$897.00	-	-\$897.00	-100.00%
Garbage/Solid Waste Contr / FICA Taxes	\$27,644.00	\$28,576.00	\$36,940.00	\$40,081.00	\$3,141.00	8.50%
Retirement Contributions / Defined Benefit Plan	\$66,809.00	\$64,097.00	\$111,175.00	\$114,327.00	\$3,152.00	2.84%
Garbage/Solid Waste Contr / Life & Health Insurance	\$68,168.00	\$63,110.00	\$96,607.00	\$126,814.00	\$30,207.00	31.27%
Workers' Compensation / Workers' Comp Regular	\$20,068.00	\$18,411.00	\$23,267.00	\$24,703.00	\$1,436.00	6.17%
Total Salaries & Benefits	\$552,649.00	\$557,416.00	\$750,987.00	\$829,859.00	\$78,872.00	10.50%
Operating Expenditures						
Professional Services / Internal IT Support	\$31,034.00	\$33,625.00	\$42,112.00	\$43,400.00	\$1,288.00	3.06%
Contractual Services / Other Contractual Service	\$7,215.00	\$11,583.00	\$30,000.00	\$17,250.00	-\$12,750.00	-42.50%
Contractual Services / City Contractual Services	\$1,944.00	\$6,416.00	\$7,500.00	\$7,500.00	-	0.00%
Contractual Services / Tipping Fees	\$420,000.00	\$420,000.00	\$420,000.00	\$420,000.00	-	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Union Dues / Training/Registration	-	\$250.00	\$500.00	\$500.00	-	0.00%
Union Dues / Lodging/Transportation	-	-	\$500.00	\$500.00	-	0.00%
Communication/Freight Srv / Postage & Freight	-	-	\$30.00	\$30.00	-	0.00%
Utility Services / Water	\$1,546.00	\$1,662.00	\$1,650.00	\$2,494.00	\$844.00	51.15%
Utility Services / Sewer	\$503.00	\$550.00	\$650.00	\$727.00	\$77.00	11.85%
Utility Services / Electricity	\$1,066.00	\$891.00	\$1,100.00	\$1,188.00	\$88.00	8.00%
Utility Services / Refuse/Waste Disposal	\$131.00	\$145.00	\$150.00	\$192.00	\$42.00	28.00%
Rental & Leases / Vehicles	-	-	-	\$120,000.00	\$120,000.00	-
Insurance / Property/Liability	\$84,970.00	\$114,710.00	\$154,859.00	\$170,345.00	\$15,486.00	10.00%
Repair/Maint Services / Equipment-Garage	\$13,025.00	\$5,635.00	\$6,480.00	\$7,703.00	\$1,223.00	18.87%
Repair/Maint Services / Heavy Equipment	\$109,623.00	\$80,540.00	\$60,000.00	\$68,791.00	\$8,791.00	14.65%
Repair/Maint Services / Heavy Equip-ext repairs	\$81,239.00	\$93,755.00	\$116,667.00	\$116,667.00	-	0.00%
Garbage/Solid Waste Contr / Printing & Binding	-	\$5,000.00	\$5,000.00	\$5,000.00	-	0.00%
Office Supplies / Office Supplies	\$411.00	\$259.00	\$410.00	\$1,410.00	\$1,000.00	243.90%
Operating Supplies / Gas, Lubricants & Oil	\$65,189.00	\$57,840.00	\$45,000.00	\$45,000.00	-	0.00%
Operating Supplies / Small Tools & Equipment	\$2,103.00	\$9,398.00	\$27,750.00	\$10,500.00	-\$17,250.00	-62.16%
Operating Supplies / Dumpsters/Receptacle	\$137,003.00	\$98,154.00	\$110,000.00	\$110,000.00	-	0.00%
Operating Supplies / Uniforms	\$1,481.00	\$1,154.00	\$2,000.00	\$2,000.00	-	0.00%
Operating Supplies / Other	\$322.00	-	-	-	-	-
Total Operating Expenditures	\$958,805.00	\$941,567.00	\$1,032,358.00	\$1,151,197.00	\$118,839.00	11.51%
Total Commercial Collection	\$1,511,454.00	\$1,498,983.00	\$1,783,345.00	\$1,981,056.00	\$197,711.00	11.09%
Recycling						
Salaries & Benefits						
Salaries & Wages / Regular	\$182,061.00	\$241,797.00	\$438,953.00	\$463,435.00	\$24,482.00	5.58%
Salaries & Wages / Unused Vacation Pay	\$2,659.00	-	-	-	-	-
Overtime / Standard Overtime	\$13,880.00	\$27,191.00	\$25,000.00	\$74,000.00	\$49,000.00	196.00%
Special Pay / Longevity	\$1,001.00	\$1,590.00	\$2,801.00	\$3,690.00	\$889.00	31.74%
Special Pay / Other Pays	\$6,222.00	\$6,820.00	\$483.00	-	-\$483.00	-100.00%
Garbage/Solid Waste Contr / FICA Taxes	\$14,778.00	\$20,051.00	\$35,739.00	\$41,396.00	\$5,657.00	15.83%
Retirement Contributions / Defined Benefit Plan	\$65,627.00	\$56,701.00	\$109,738.00	\$118,315.00	\$8,577.00	7.82%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Garbage/Solid Waste Contr / Life & Health Insurance	\$47,892.00	\$58,744.00	\$140,749.00	\$147,182.00	\$6,433.00	4.57%
Workers' Compensation / Workers' Comp Regular	\$5,701.00	\$9,108.00	\$18,400.00	\$23,237.00	\$4,837.00	26.29%
Total Salaries & Benefits	\$339,821.00	\$422,002.00	\$771,863.00	\$871,255.00	\$99,392.00	12.88%
Operating Expenditures						
Professional Services / Internal IT Support	\$28,206.00	\$29,116.00	\$36,782.00	\$36,513.00	-\$269.00	-0.73%
Contractual Services / Other Contractual Service	\$22,825.00	\$3,173.00	\$3,300.00	\$7,800.00	\$4,500.00	136.36%
Contractual Services / City Contractual Services	\$8,938.00	\$9,648.00	\$10,000.00	\$10,000.00	-	0.00%
Union Dues / Training/Registration	\$1,133.00	\$595.00	\$2,200.00	\$2,200.00	-	0.00%
Union Dues / Lodging/Transportation	-	\$500.00	-	\$500.00	-	-
Communication/Freight Srv / Postage & Freight	\$487.00	\$200.00	\$500.00	\$500.00	-	0.00%
Utility Services / Water	\$1,546.00	\$1,662.00	\$1,900.00	\$2,494.00	\$594.00	31.26%
Utility Services / Sewer	\$503.00	\$550.00	\$650.00	\$727.00	\$77.00	11.85%
Utility Services / Electricity	\$1,066.00	\$891.00	\$1,100.00	\$1,188.00	\$88.00	8.00%
Utility Services / Refuse/Waste Disposal	\$131.00	\$145.00	\$180.00	\$194.00	\$14.00	7.78%
Insurance / Property/Liability	\$6,414.00	\$8,659.00	\$11,690.00	\$12,859.00	\$1,169.00	10.00%
Repair/Maint Services / Equipment-Garage	\$13,025.00	\$5,635.00	\$6,480.00	\$7,703.00	\$1,223.00	18.87%
Repair/Maint Services / Heavy Equipment	\$28,131.00	\$25,454.00	\$25,000.00	\$30,275.00	\$5,275.00	21.10%
Repair/Maint Services / Heavy Equip-ext repairs	\$17,803.00	\$19,176.00	\$36,667.00	\$36,667.00	-	0.00%
Garbage/Solid Waste Contr / Printing & Binding	\$10,383.00	\$8,479.00	\$6,500.00	\$6,500.00	-	0.00%
Garbage/Solid Waste Contr / Promotional Activities	\$21,805.00	\$22,587.00	\$40,000.00	\$45,000.00	\$5,000.00	12.50%
Office Supplies / Office Supplies	\$175.00	\$258.00	\$310.00	\$810.00	\$500.00	161.29%
Operating Supplies / Gas, Lubricants & Oil	\$16,872.00	\$24,179.00	\$15,000.00	\$15,000.00	-	0.00%
Operating Supplies / Small Tools & Equipment	\$8,771.00	\$7,274.00	\$8,400.00	\$8,400.00	-	0.00%
Operating Supplies / Uniforms	\$4,159.00	\$2,025.00	\$3,000.00	\$3,000.00	-	0.00%
Operating Supplies / Other	\$637.00	-	-	-	-	-
Garbage/Solid Waste Contr / Books, Publ, Subsc & Me	\$1,072.00	\$1,010.00	\$1,300.00	\$1,300.00	-	0.00%
Total Operating Expenditures	\$194,082.00	\$171,216.00	\$210,959.00	\$229,630.00	\$18,671.00	8.85%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Total Recycling	\$533,903.00	\$593,218.00	\$982,822.00	\$1,100,885.00	\$118,063.00	12.01%
Refuse - roll offs						
Salaries & Benefits						
Salaries & Wages / Regular	\$72,845.00	\$77,303.00	\$87,891.00	\$92,642.00	\$4,751.00	5.41%
Overtime / Standard Overtime	\$23,702.00	\$27,605.00	\$12,000.00	\$30,000.00	\$18,000.00	150.00%
Special Pay / Longevity	\$1,524.00	\$1,549.00	\$1,530.00	\$2,045.00	\$515.00	33.66%
Special Pay / Other Pays	\$35.00	\$36.00	-	-	-	-
Garbage/Solid Waste Contr / FICA Taxes	\$7,207.00	\$7,831.00	\$7,759.00	\$9,539.00	\$1,780.00	22.94%
Retirement Contributions / Defined Benefit Plan	\$15,996.00	\$17,569.00	\$21,973.00	\$27,091.00	\$5,118.00	23.29%
Garbage/Solid Waste Contr / Life & Health Insurance	\$19,484.00	\$20,407.00	\$22,525.00	\$21,637.00	-\$888.00	-3.94%
Workers' Compensation / Workers' Comp Regular	\$5,673.00	\$5,717.00	\$6,062.00	\$11,277.00	\$5,215.00	86.03%
Total Salaries & Benefits	\$146,466.00	\$158,017.00	\$159,740.00	\$194,231.00	\$34,491.00	21.59%
Operating Expenditures						
Professional Services / Internal IT Support	\$26,644.00	\$27,559.00	\$35,065.00	\$33,313.00	-\$1,752.00	-5.00%
Professional Services / Other	\$5,541.00	-	\$6,000.00	\$6,000.00	-	0.00%
Contractual Services / City Contractual Services	\$22,038.00	\$9,397.00	\$10,000.00	\$1,850.00	-\$8,150.00	-81.50%
Contractual Services / Tipping Fees	-	\$26,000.00	\$26,000.00	\$26,000.00	-	0.00%
Communication/Freight Srv / Postage & Freight	-	-	\$100.00	\$100.00	-	0.00%
Utility Services / Water	\$1,545.00	\$1,662.00	\$1,950.00	\$2,493.00	\$543.00	27.85%
Utility Services / Sewer	\$503.00	\$550.00	\$650.00	\$727.00	\$77.00	11.85%
Utility Services / Electricity	\$1,066.00	\$891.00	\$1,100.00	\$1,188.00	\$88.00	8.00%
Utility Services / Refuse/Waste Disposal	\$130.00	\$145.00	\$165.00	\$192.00	\$27.00	16.36%
Rental & Leases / Operating/Capital Leasing	\$3,687.00	\$3,309.00	\$3,700.00	\$3,700.00	-	0.00%
Insurance / Property/Liability	\$171.00	\$231.00	\$312.00	\$343.00	\$31.00	9.94%
Repair/Maint Services / Equipment-Garage	\$13,025.00	-	-	-	-	-
Repair/Maint Services / Heavy Equipment	\$9,817.00	\$3,224.00	\$6,000.00	\$9,517.00	\$3,517.00	58.62%
Repair/Maint Services / Heavy Equip-ext repairs	\$4,667.00	\$3,806.00	\$6,000.00	\$6,000.00	-	0.00%
Operating Supplies / Gas, Lubricants & Oil	\$7,247.00	\$5,239.00	\$6,000.00	\$6,000.00	-	0.00%
Operating Supplies / Dumpsters/Receptacle	\$32,809.00	\$10,000.00	\$10,000.00	\$10,000.00	-	0.00%
Total Operating Expenditures	\$128,890.00	\$92,013.00	\$113,042.00	\$107,423.00	-\$5,619.00	-4.97%
Total Refuse - roll offs	\$275,356.00	\$250,030.00	\$272,782.00	\$301,654.00	\$28,872.00	10.58%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Non-Departmental						
Non-Departmental						
Miscellaneous Expenses / Undistributed Daily Activ	\$3,393.00	-	-	-	-	-
Debt Service / Principal	-	-	-	\$37,455.00	\$37,455.00	-
Debt Service / Interest	-	-	-	\$9,089.00	\$9,089.00	-
Retirement Contributions / GASB 68 Adjustment	\$54,705.00	-	-	-	-	-
Life & Health Insurance / GASB 75 OPEB Contra	-\$18,852.00	-	-	-	-	-
Admin Charges / Bank Charges and Fees	\$791.00	\$7,845.00	\$8,000.00	\$8,000.00	-	0.00%
Principal / Debt	-	-	\$46,495.00	-	-\$46,495.00	-100.00%
Other General Government / Interest	\$8,461.00	\$24,870.00	-	-	-	-
Contractual Services / Interfund Admins Services	\$250,770.00	\$328,687.00	\$389,565.00	\$470,699.00	\$81,134.00	20.83%
Other Curr Charges/Oblig / Contribution to GF	\$535,966.00	\$553,870.00	\$588,539.00	\$629,979.00	\$41,440.00	7.04%
Garbage/Solid Waste Contr / Depreciation	\$513,106.00	-	-	-	-	-
Transfers / To General Fund	-	-	-	\$10,000.00	\$10,000.00	-
Transfers / Electric	\$32,770.00	\$195,185.00	\$234,123.00	\$227,471.00	-\$6,652.00	-2.84%
Transfers / Transfer to Capital Pro	-	-	\$500,000.00	\$500,000.00	-	0.00%
Total Non-Departmental	\$1,381,110.00	\$1,110,457.00	\$1,766,722.00	\$1,892,693.00	\$125,971.00	7.13%
Total Non-Departmental	\$1,381,110.00	\$1,110,457.00	\$1,766,722.00	\$1,892,693.00	\$125,971.00	7.13%
Total Expenditures	\$6,635,838.00	\$6,619,446.00	\$8,267,289.00	\$9,245,559.00	\$978,270.00	11.83%

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Residential Collection						
Salaries & Wages / Regular	\$1,125,172	\$1,125,172	\$1,235,267	\$110,095	9.78%	
Overtime / Standard Overtime	\$80,000	\$80,000	\$105,000	\$25,000	31.25%	INCREASE OT DUE TO STAFF COVERAGE & SPECIAL EVENTS COVERAGE
Special Pay / Longevity	\$5,424	\$5,424	\$7,425	\$2,001	36.89%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$3,540	\$3,540	\$4,590	\$1,050	29.66%	
Garbage/Solid Waste Contr / FICA Taxes	\$92,840	\$92,840	\$103,394	\$10,554	11.37%	
Retirement Contributions / Defined Benefit Plan	\$281,293	\$281,293	\$266,993	-\$14,300	-5.08%	
Retirement Contributions / 401-a Plan	-	-	\$12,654	\$12,654	-	
Garbage/Solid Waste Contr / Life & Health Insurance	\$316,024	\$316,024	\$379,833	\$63,809	20.19%	
Workers' Compensation / Workers' Comp Regular	\$58,493	\$58,493	\$103,368	\$44,875	76.72%	
Professional Services / Internal IT Support	\$41,540	\$41,540	\$44,703	\$3,163	7.61%	
Contractual Services / Other Contractual Service	\$53,500	\$53,500	\$54,650	\$1,150	2.15%	
LANDSCAPE SERVICES	-	\$15,000	\$15,000	-	0.00%	LANDSCAPING SERVICES FOR YARD MAINTENANCE
GPS TRACKING	-	\$13,000	\$35,150	\$22,150	170.38%	GPS TRUCK TRACKING - BASED ON BIG TRUCKS TIED TO THIS ACCNT - 19 TRUCKS/\$1850.00 PER VEHICLE
CLEANING SERVICES - YARD MAINTENANCE	-	\$3,000	\$3,000	-	0.00%	PRESSURE CLEANING/TRUCK CLEANING/GREASE TRAP SERVICES FOR WASH STATION
JANITORIAL SERVICES	-	\$1,500	\$1,500	-	0.00%	CLEANING SERVICES FOR OFFICE
THIRD EYE CAMERAS	-	\$6,000	-	-\$6,000	-100.00%	THIRD EYE CAMERAS is no longer used by Solid Waste - they have changed to GPS Tracking which includes camera system on trucks.
INSTALLATION OF OFFICE PARTITIONS	-	\$15,000	-	-\$15,000	-100.00%	INSTALLATION OF OFFICE PARTITIONS completed in FY25. Not needed for FY26
Contractual Services / City Contractual Services	\$2,500	\$2,500	\$2,500	-	0.00%	
GENERATOR MAINTENANCE	-	\$2,500	\$2,500	-	0.00%	MAINTENANCE FOR GENERATOR
Contractual Services / Commissions	\$30,000	\$30,000	\$30,000	-	0.00%	1% MONTHLY COMMISSION PAID TO PBC FOR WASTE TAXES RECEIVED
Contractual Services / Tipping Fees	\$365,000	\$365,000	\$365,000	-	0.00%	TIPPING FEES FROM SOLID WASTE AUTHORITY
Union Dues / Training/Registration	\$4,500	\$4,500	\$4,500	-	0.00%	

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
APWA FL CONFERENCE	-	\$1,500	\$1,500	-	0.00%	AMERICAN PUBLIC WORKS ASSOCIATION FL CONFERENCE
WORKSHOPS/CERTIFICATIONS	-	\$3,000	\$3,000	-	0.00%	WORKSHOPS & CERTIFICATIONS FOR STAFF
Union Dues / Lodging/Transportation	\$500	\$500	\$500	-	0.00%	CODE CONFERENCE FOR STAFF MEMBERS WITH FACE CERTIFICATIONS
Communication/Freight Srv / Postage & Freight	\$30	\$30	\$30	-	0.00%	MAILING POSTAGE & FREIGHT CHARGES
Utility Services / Water	\$1,900	\$1,900	\$2,494	\$594	31.26%	
Utility Services / Sewer	\$650	\$650	\$727	\$77	11.85%	
Utility Services / Electricity	\$1,100	\$1,100	\$1,188	\$88	8.00%	
Utility Services / Refuse/Waste Disposal	\$215,000	\$215,000	\$396,615	\$181,615	84.47%	
Insurance / Property/Liability	\$151,914	\$151,914	\$167,105	\$15,191	10.00%	
Repair/Maint Services / Equipment-General	\$1,000	\$1,000	\$1,000	-	0.00%	
SMALL EQUIPMENT REPAIRS	-	\$1,000	\$1,000	-	0.00%	
Repair/Maint Services / Equipment-Garage	\$25,921	\$25,921	\$41,553	\$15,632	60.31%	ACCOUNT MANAGED BY FINANCE
Repair/Maint Services / Heavy Equipment	\$200,000	\$200,000	\$233,405	\$33,405	16.70%	
Heavy Equipment	-	\$200,000	\$200,000	-	0.00%	IN HOUSE VEHICLE MAINTENANCE
Asset Tracking	-	-	\$33,405	\$33,405	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	\$110,000	\$110,000	\$110,000	-	0.00%	EXTERNAL MAINTENANCE VEHICLE REPAIRS
Garbage/Solid Waste Contr / Printing & Binding	\$2,700	\$2,700	\$2,700	-	0.00%	PRINTING SERVICES - SCHEDULES, VEHICLE DECALS, INFO BOOKLETS
Office Supplies / Office Supplies	\$410	\$410	\$1,410	\$1,000	243.90%	OFFICE SUPPLIES - PAPER, PENS, MARKERS. INCREASED FOR UPCOMING NEW STAFF MEMBERS AND MORE OFFICE EMPLOYEES
Operating Supplies / Gas, Lubricants & Oil	\$126,667	\$126,667	\$126,667	-	0.00%	GAS, LUBRICANTS & OIL FOR SOLID WASTE VEHICLES
Operating Supplies / Small Tools & Equipment	\$7,500	\$7,500	\$7,500	-	0.00%	SMALL TOOLS, RAKES, SHOVELS, FITTINGS
Operating Supplies / Dumpsters/Receptacle	\$150,000	\$150,000	\$150,000	-	0.00%	GARBAGE CART REPLACEMENT ORDERS (3 PER FY)
Operating Supplies / Uniforms	\$6,500	\$6,500	\$6,500	-	0.00%	STAFF UNIFORMS & BOOTS
Total Residential Collection	\$3,461,618	\$3,461,618	\$3,969,271	\$507,653	14.67%	
Commercial Collection						
Salaries & Wages / Regular	\$444,702	\$444,702	\$444,334	-\$368	-0.08%	
Overtime / Standard Overtime	\$32,500	\$32,500	\$74,000	\$41,500	127.69%	INCREASE OT DUE TO STAFF COVERAGE & SPECIAL EVENTS COVERAGE
Special Pay / Longevity	\$4,899	\$4,899	\$5,600	\$701	14.31%	Increase serves as a placeholder for the tentative longevity bonus

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Special Pay / Other Pays	\$897	\$897	-	-\$897	-100.00%	
Garbage/Solid Waste Contr / FICA Taxes	\$36,940	\$36,940	\$40,081	\$3,141	8.50%	
Retirement Contributions / Defined Benefit Plan	\$111,175	\$111,175	\$114,327	\$3,152	2.84%	
Garbage/Solid Waste Contr / Life & Health Insurance	\$96,607	\$96,607	\$126,814	\$30,207	31.27%	
Workers' Compensation / Workers' Comp Regular	\$23,267	\$23,267	\$24,703	\$1,436	6.17%	
Professional Services / Internal IT Support	\$42,112	\$42,112	\$43,400	\$1,288	3.06%	
Contractual Services / Other Contractual Service	\$30,000	\$30,000	\$17,250	-\$12,750	-42.50%	
TRUCK CLEANING	-	\$8,000	\$8,000	-	0.00%	TRUCK CLEANING SOLUTION
GPS TRACKING SERVICES	-	\$7,000	\$9,250	\$2,250	32.14%	GPS TRACKING - BASED ON BIG TRUCKS TIED TO THIS ACCNT - 5 TRUCKS/\$1850.00 PER VEHICLE
REPLACE FLOORING SOLID WASTE OFFICE	-	\$15,000	-	-\$15,000	-100.00%	REPLACE FLOORING SOLID WASTE OFFICE. Repairs were completed in FY25. No funding needed for FY26.
Contractual Services / City Contractual Services	\$7,500	\$7,500	\$7,500	-	0.00%	
CONSULTING FEES	-	\$7,500	\$7,500	-	0.00%	CONSULTING FEES - STANTEC, ETC
Contractual Services / Tipping Fees	\$420,000	\$420,000	\$420,000	-	0.00%	TIPPING FEES - SOLID WASTE AUTHORITY
Union Dues / Training/Registration	\$500	\$500	\$500	-	0.00%	
AMERICAN PUBLIC WORKS ASSOCIATION	-	\$500	\$500	-	0.00%	AMERICAN PUBLIC WORKS ASSOCIATION FL CONFERENCE
Union Dues / Lodging/Transportation	\$500	\$500	\$500	-	0.00%	
AMERICAN PUBLIC WORKS ASSOCIATION	-	\$500	\$500	-	0.00%	AMERICAN PUBLIC WORKS ASSOCIATION FL CONFERENCE
Communication/Freight Srv / Postage & Freight	\$30	\$30	\$30	-	0.00%	POSTAGE FREIGHT FOR MAILINGS
Utility Services / Water	\$1,650	\$1,650	\$2,494	\$844	51.15%	
Utility Services / Sewer	\$650	\$650	\$727	\$77	11.85%	
Utility Services / Electricity	\$1,100	\$1,100	\$1,188	\$88	8.00%	
Utility Services / Refuse/Waste Disposal	\$150	\$150	\$192	\$42	28.00%	
Rental & Leases / Vehicles	-	-	\$120,000	\$120,000	-	Garbage and heavy-duty trucks have limited vendors we can take to, sometimes we must leave them there until they are able to be repaired or until the part is received. We cannot have Solid Waste trucks unavailable since they are needed for daily routes and the removal of all the solid waste, recycling and vegetation for the City. This

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						request is for emergency rentals.
Insurance / Property/Liability	\$154,859	\$154,859	\$170,345	\$15,486	10.00%	
Repair/Maint Services / Equipment-Garage	\$6,480	\$6,480	\$7,703	\$1,223	18.87%	ACCOUNT MANAGED BY FINANCE
Repair/Maint Services / Heavy Equipment	\$60,000	\$60,000	\$68,791	\$8,791	14.65%	
Heavy Equipment	-	\$60,000	\$60,000	-	0.00%	
Asset Tracking	-	-	\$8,791	\$8,791	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	\$116,667	\$116,667	\$116,667	-	0.00%	EXTERNAL VEHICLE MAINTENANCE REPAIRS
Garbage/Solid Waste Contr / Printing & Binding	\$5,000	\$5,000	\$5,000	-	0.00%	
Office Supplies / Office Supplies	\$410	\$410	\$1,410	\$1,000	243.90%	OFFICE SUPPLIES - FOLDERS, PENS, PAPER & WATER SERVICES. ADDITIONAL FUNDS FOR WATER SERVICES AND ADDTL OFFICE EMPLOYEES
Operating Supplies / Gas, Lubricants & Oil	\$45,000	\$45,000	\$45,000	-	0.00%	GAS, LUBRICANTS & OIL FOR VEHICLES
Operating Supplies / Small Tools & Equipment	\$27,750	\$27,750	\$10,500	-\$17,250	-62.16%	
SMALL TOOLS	-	\$10,000	\$10,000	-	0.00%	PARTS, SMALL TOOLS, HARDWARE
EQUIPMENT/SUPPLIES	-	\$500	\$500	-	0.00%	GATORADE, BOTTLED WATER, CHAIN OIL, GLOVES
Radios	-	\$17,250	-	-\$17,250	-100.00%	PURCHASE OF RADIOS FOR VEHICLES & BASE STATION FOR OFFICE. Funding not needed for FY26
Operating Supplies / Dumpsters/Receptacle	\$110,000	\$110,000	\$110,000	-	0.00%	
DUMPSTER REPAIRS - PARTS, WHEELS, LID, REBUILD	-	\$80,000	\$80,000	-	0.00%	
DUMPSTER REPLACEMENTS	-	\$30,000	\$30,000	-	0.00%	
Operating Supplies / Uniforms	\$2,000	\$2,000	\$2,000	-	0.00%	STAFF UNIFORMS
Total Commercial Collection	\$1,783,345	\$1,783,345	\$1,981,056	\$197,711	11.09%	
Recycling						
Salaries & Wages / Regular	\$438,953	\$438,953	\$463,435	\$24,482	5.58%	
Overtime / Standard Overtime	\$25,000	\$25,000	\$74,000	\$49,000	196.00%	INCREASE OT DUE TO STAFF COVERAGE & SPECIAL EVENTS COVERAGE
Special Pay / Longevity	\$2,801	\$2,801	\$3,690	\$889	31.74%	Increase serves as a placeholder for the tentative longevity bonus
Special Pay / Other Pays	\$483	\$483	-	-\$483	-100.00%	
Garbage/Solid Waste Contr / FICA Taxes	\$35,739	\$35,739	\$41,396	\$5,657	15.83%	
Retirement Contributions / Defined Benefit Plan	\$109,738	\$109,738	\$118,315	\$8,577	7.82%	
Garbage/Solid Waste Contr / Life & Health Insurance	\$140,749	\$140,749	\$147,182	\$6,433	4.57%	

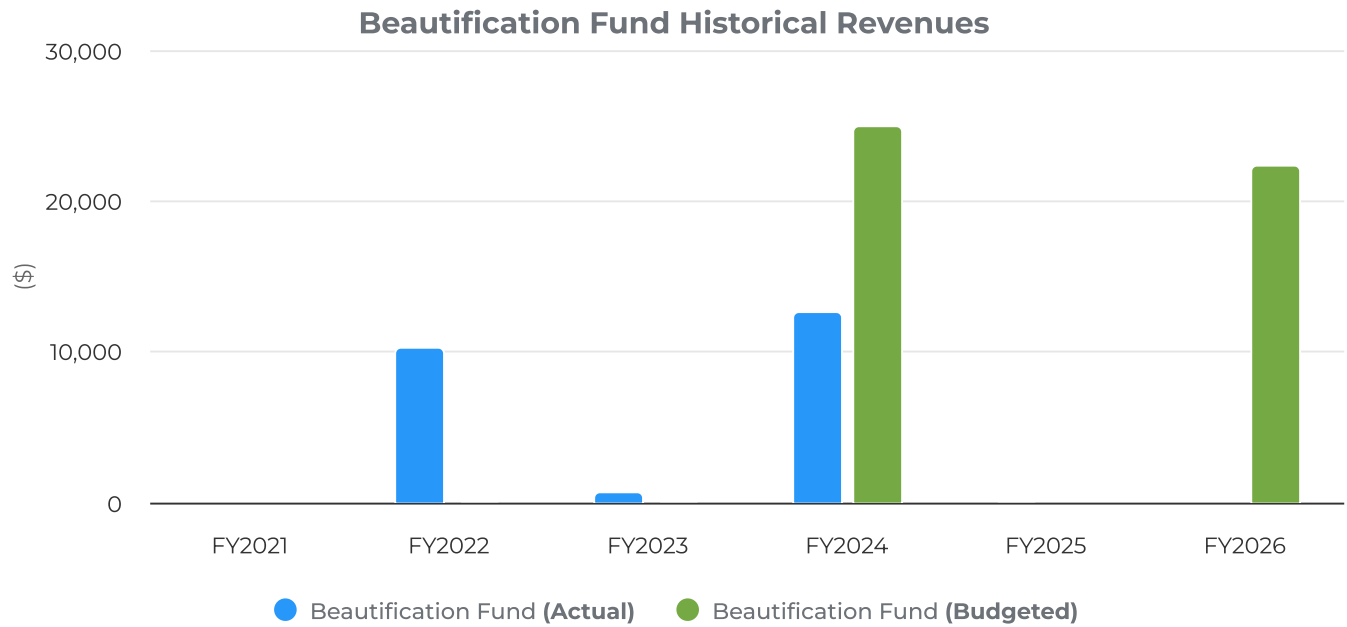
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Workers' Compensation / Workers' Comp Regular	\$18,400	\$18,400	\$23,237	\$4,837	26.29%	
Professional Services / Internal IT Support	\$36,782	\$36,782	\$36,513	-\$269	-0.73%	
Contractual Services / Other Contractual Service	\$3,300	\$3,300	\$7,800	\$4,500	136.36%	
TRANSLATION SERVICES	-	\$400	\$400	-	0.00%	TRANSLATION SERVICES FOR PRINTING AND OTHER MEDIA
GPS TRUCK MONITORING	-	-	\$7,400	\$7,400	-	GPS TRACKING - BASED ON BIG TRUCKS TIED TO THIS ACCNT - 4 TRUCKS/\$1850.00 PER VEHICLE
CAM SYSTEM	-	\$2,000	-	-\$2,000	-100.00%	UPDATED CAM SYSTEM IN AUTOMATED. Cam System/Monthly Monitoring has been replaced with GPS Truck Monitoring – all in one system.
MONTHLY MONITORING/RADIOS FOR VEHICLES	-	\$900	-	-\$900	-100.00%	MONTHLY MONITORING/RADIOS FOR VEHICLES Cam System/Monthly Monitoring has been replaced with GPS Truck Monitoring – all in one system.
Contractual Services / City Contractual Services	\$10,000	\$10,000	\$10,000	-	0.00%	
CITY CONTRACTUAL SERVICES	-	\$10,000	\$10,000	-	0.00%	STANTEC CONSULTING, ETC
Union Dues / Training/Registration	\$2,200	\$2,200	\$2,200	-	0.00%	
APWA FL CONFERENCE	-	\$1,000	\$1,000	-	0.00%	APWA FL CONFERENCE
RECYCLE FLORIDA TODAY CONFERENCE	-	\$800	\$800	-	0.00%	RECYCLE FLORIDA TODAY CONFERENCE
RFT ANNUAL CONFERENCE	-	\$400	\$400	-	0.00%	RFT ANNUAL CONFERENCE
Union Dues / Lodging/Transportation	-	-	\$500	\$500	-	APWA FL CONFERENCE, REFT CONFERENCES
Communication/Freight Srv / Postage & Freight	\$500	\$500	\$500	-	0.00%	RECYCLE RETURN MAILERS/SURVEYS
Utility Services / Water	\$1,900	\$1,900	\$2,494	\$594	31.26%	
Utility Services / Sewer	\$650	\$650	\$727	\$77	11.85%	
Utility Services / Electricity	\$1,100	\$1,100	\$1,188	\$88	8.00%	
Utility Services / Refuse/Waste Disposal	\$180	\$180	\$194	\$14	7.78%	
Insurance / Property/Liability	\$11,690	\$11,690	\$12,859	\$1,169	10.00%	
Repair/Maint Services / Equipment-Garage	\$6,480	\$6,480	\$7,703	\$1,223	18.87%	
Repair/Maint Services / Heavy Equipment	\$25,000	\$25,000	\$30,275	\$5,275	21.10%	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Heavy Equipment	-	\$25,000	\$25,000	-	0.00%	IN HOUSE VEHICLE MAINTENANCE
Asset Tracking	-	-	\$5,275	\$5,275	-	
Repair/Maint Services / Heavy Equip-ext repairs	\$36,667	\$36,667	\$36,667	-	0.00%	EXTERNAL VEHICLE MAINTENANCE REPAIRS
Garbage/Solid Waste Contr / Printing & Binding	\$6,500	\$6,500	\$6,500	-	0.00%	EDUCATIONAL MATERIALS/PROMOTIONAL

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
RECYCLING ITEMS						
Garbage/Solid Waste Contr / Promotional Activities	\$40,000	\$40,000	\$45,000	\$5,000	12.50%	
RECYCLE AWARENESS	-	\$10,000	\$10,000	-	0.00%	RECYCLE AWARENESS - PROMOTIONAL SUPPLIES
TRADE SHOWS, SPECIAL EVENTS	-	\$20,000	\$25,000	\$5,000	25.00%	TRADE SHOWS, SPECIAL EVENTS PROMOTIONAL SUPPLIES
4TH OF JULY	-	\$10,000	\$10,000	-	0.00%	EVENT & PROMOTIONAL SUPPLIES
Office Supplies / Office Supplies	\$310	\$310	\$810	\$500	161.29%	OFFICE SUPPLIES - FOLDERS, PEN, PAPER. INCREASE DUE TO ADDTL NEW EMPLOYEES
Operating Supplies / Gas, Lubricants & Oil	\$15,000	\$15,000	\$15,000	-	0.00%	GAS, LUBRICANTS & OIL FOR VEHICLES
Operating Supplies / Small Tools & Equipment	\$8,400	\$8,400	\$8,400	-	0.00%	
TRADE SHOW ITEMS	-	\$4,400	\$4,400	-	0.00%	TRADE SHOW ITEMS (TENTS, CHAIRS, CLOTHS)
SMALL EQUIPMENT	-	\$4,000	\$4,000	-	0.00%	SMALL EQUIPMENT, TOOLS, PPE, ETC
Operating Supplies / Uniforms	\$3,000	\$3,000	\$3,000	-	0.00%	STAFF UNIFORMS/SHOES
Garbage/Solid Waste Contr / Books, Publ, Subsc & Me	\$1,300	\$1,300	\$1,300	-	0.00%	
Recycle FL Today Memberships	-	\$600	\$600	-	0.00%	
Swanna Membership	-	\$700	\$700	-	0.00%	Solid Waste Association of North America
Total Recycling	\$982,822	\$982,822	\$1,100,885	\$118,063	12.01%	
Refuse - roll offs						
Salaries & Wages / Regular	\$87,891	\$87,891	\$92,642	\$4,751	5.41%	
Overtime / Standard Overtime	\$12,000	\$12,000	\$30,000	\$18,000	150.00%	INCREASE OT DUE TO STAFF COVERAGE & SPECIAL EVENTS COVERAGE
Special Pay / Longevity	\$1,530	\$1,530	\$2,045	\$515	33.66%	Increase serves as a placeholder for the tentative longevity bonus
Garbage/Solid Waste Contr / FICA Taxes	\$7,759	\$7,759	\$9,539	\$1,780	22.94%	
Retirement Contributions / Defined Benefit Plan	\$21,973	\$21,973	\$27,091	\$5,118	23.29%	
Garbage/Solid Waste Contr / Life & Health Insurance	\$22,525	\$22,525	\$21,637	-\$888	-3.94%	
Workers' Compensation / Workers' Comp Regular	\$6,062	\$6,062	\$11,277	\$5,215	86.03%	
Professional Services / Internal IT Support	\$35,065	\$35,065	\$33,313	-\$1,752	-5.00%	
Professional Services / Other CONSULTING	\$6,000	\$6,000	\$6,000	-	0.00%	
	-	\$6,000	\$6,000	-	0.00%	STANTEC CONSULTING
Contractual Services / City Contractual Services	\$10,000	\$10,000	\$1,850	-\$8,150	-81.50%	
GPS TRUCK MONITORING	-	\$10,000	\$1,850	-\$8,150	-81.50%	GPS TRACKING - BASED ON BIG TRUCKS TIED TO THIS ACCNT - 1 TRUCK/\$1850.00 PER VEHICLE
Contractual Services / Tipping Fees	\$26,000	\$26,000	\$26,000	-	0.00%	SWA TIPPING FEES- BASED ON ANNUAL

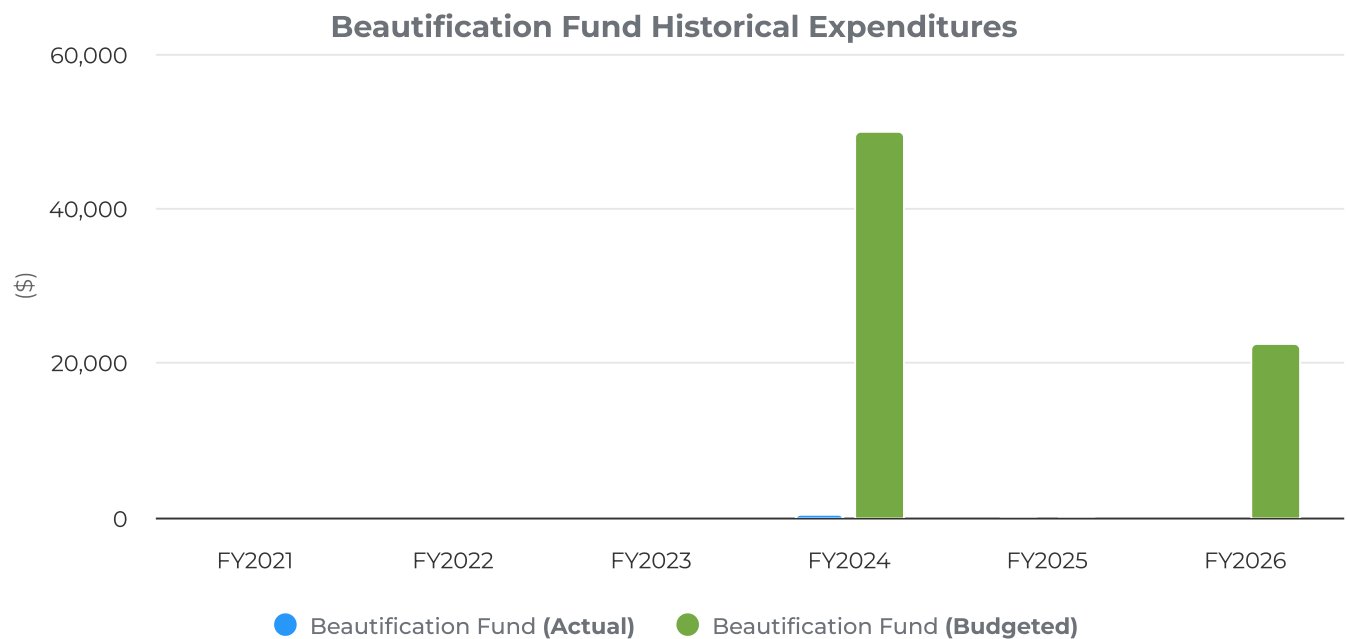
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						RATES/INCREASES SET BY THE SOLID WASTE AUTHORITY
Communication/Freight Srv / Postage & Freight	\$100	\$100	\$100	-	0.00%	POSTAGE & FREIGHT FOR MAILINGS
Utility Services / Water	\$1,950	\$1,950	\$2,493	\$543	27.85%	
Utility Services / Sewer	\$650	\$650	\$727	\$77	11.85%	
Utility Services / Electricity	\$1,100	\$1,100	\$1,188	\$88	8.00%	
Utility Services / Refuse/Waste Disposal	\$165	\$165	\$192	\$27	16.36%	
Rental & Leases / Operating/Capital Leasing	\$3,700	\$3,700	\$3,700	-	0.00%	
PRINTER LEASE	-	\$3,700	\$3,700	-	0.00%	CANON PRINTER LEASE
Insurance / Property/Liability	\$312	\$312	\$343	\$31	9.94%	
Repair/Maint Services / Heavy Equipment	\$6,000	\$6,000	\$9,517	\$3,517	58.62%	
Heavy Equipment	-	\$6,000	\$6,000	-	0.00%	IN HOUSE VEHICLE MAINTENANCE
Asset Tracking	-	-	\$3,517	\$3,517	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	\$6,000	\$6,000	\$6,000	-	0.00%	EXTERNAL VEHICLE MAINTENACE REPAIRS
Operating Supplies / Gas, Lubricants & Oil	\$6,000	\$6,000	\$6,000	-	0.00%	GAS, LUBRICANTS & OIL FOR VEHICLES
Operating Supplies / Dumpsters/Receptacle	\$10,000	\$10,000	\$10,000	-	0.00%	REPLACEMENTS AND REPAIRS TO ROLL OFF BOXES
Total Refuse - roll offs	\$272,782	\$272,782	\$301,654	\$28,872	10.58%	
Non-Departmental						
Debt Service / Principal	-	\$36,096	\$37,455	\$1,359	3.76%	
2020AB Non Adv.	-	\$36,096	\$37,455	\$1,359	3.76%	
Debt Service / Interest	-	\$10,400	\$9,089	-\$1,311	-12.61%	
2020AB Non Adv.	-	\$10,400	\$9,089	-\$1,311	-12.61%	
Admin Charges / Bank Charges and Fees	\$8,000	\$8,000	\$8,000	-	0.00%	
Principal / Debt	\$46,495	\$46,495	-	-\$46,495	-100.00%	
2020AB Non Adv.	-	\$46,495	-	-\$46,495	-100.00%	
Contractual Services / Interfund Admins Services	\$389,565	\$389,565	\$470,699	\$81,134	20.83%	
Other Curr Charges/Oblig / Contribution to GF	\$588,539	\$588,539	\$629,979	\$41,440	7.04%	
Transfers / To General Fund	-	-	\$10,000	\$10,000	-	For 46-10 expenses allocated in 001-5062- 519.46-18
Transfers / Electric	\$234,123	\$234,123	\$227,471	-\$6,652	-2.84%	
Transfers / Transfer to Capital Pro	\$500,000	\$500,000	\$500,000	-	0.00%	Contingent on FY26 Capital Approval
Total Non-Departmental	\$1,766,722	\$1,813,218	\$1,892,693	\$79,475	4.38%	
Total Expenditures	\$8,267,289	\$8,313,785	\$9,245,559	\$931,774	11.21%	

Beautification Fund

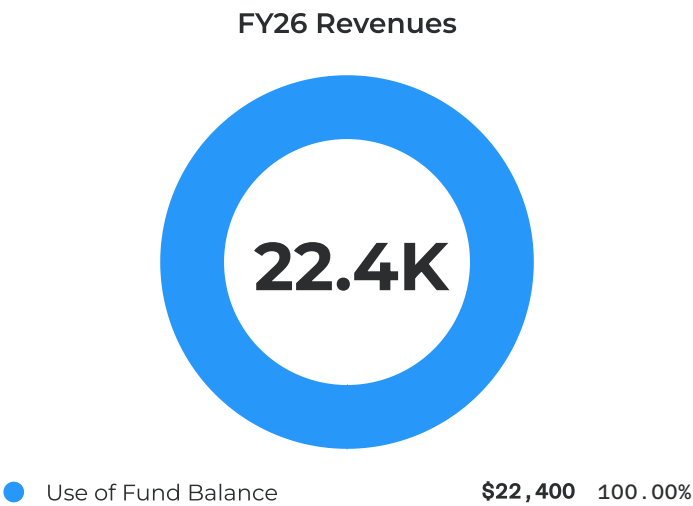
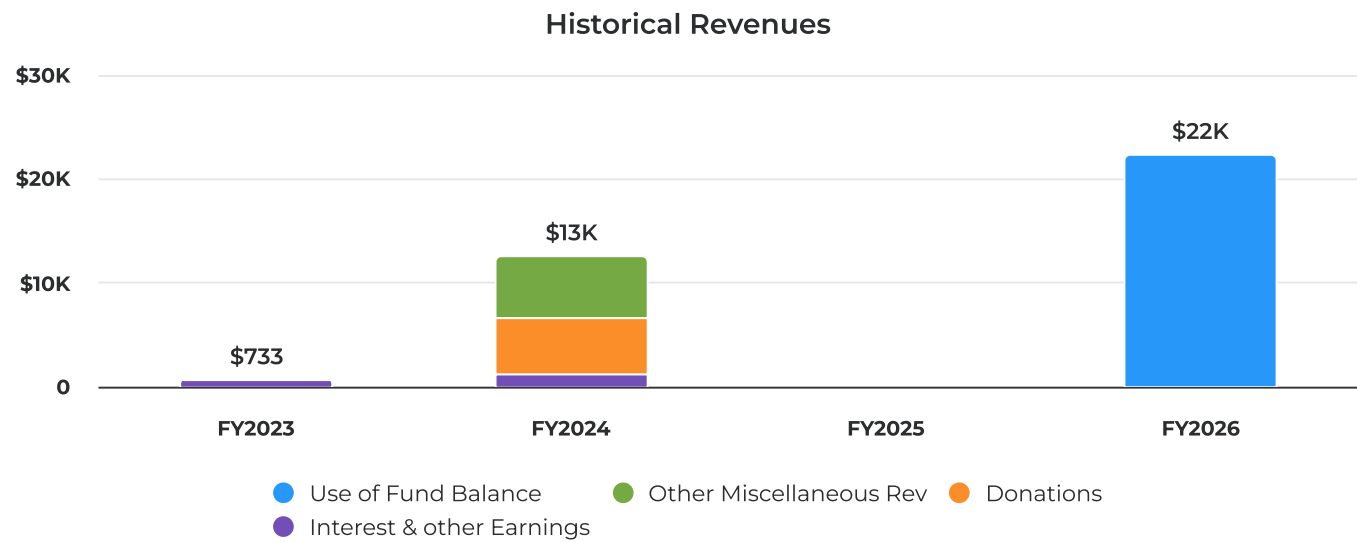
Historical Budget to Actual Revenues



Historical Budget to Actual Expenditures



Revenues



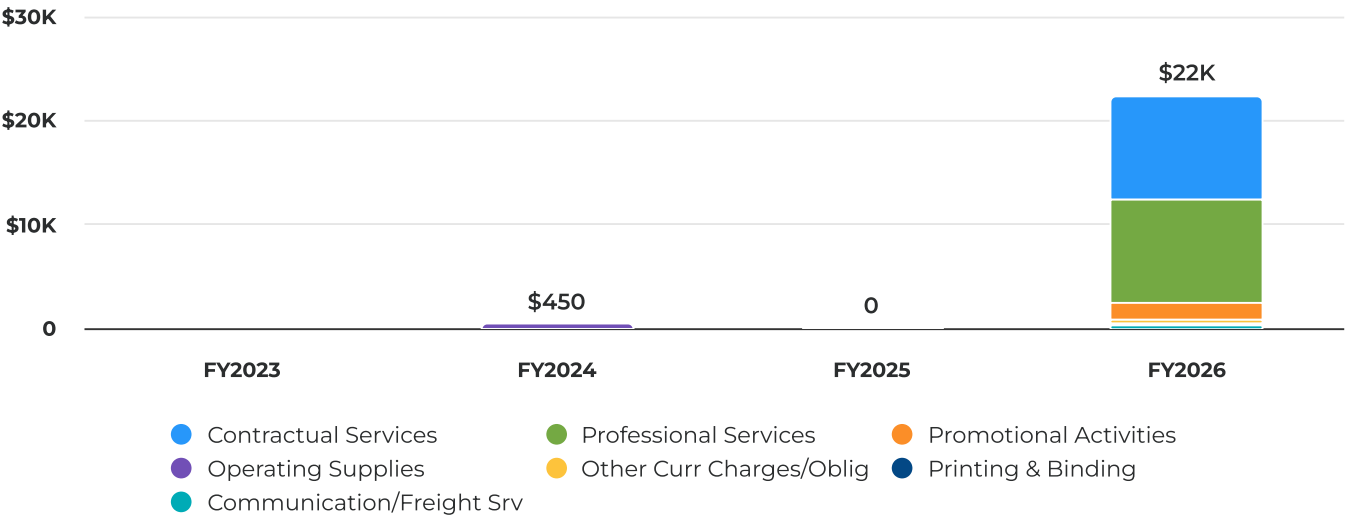
Revenues by Sub Activity

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	Change % FY25 to FY26
Interest & other Earnings						
Interest / Investments	\$633	\$1,219	-	-	-	-
Total Interest & other Earnings	\$633	\$1,219	-	-	-	-
Donations						
Sales/ Auctions / Donations	-	\$5,400	-	-	-	-
Donations / Pavers	\$100	-	-	-	-	-
Total Donations	\$100	\$5,400	-	-	-	-
Other Miscellaneous Rev						
Settlements / Settlements	-	\$6,000	-	-	-	-

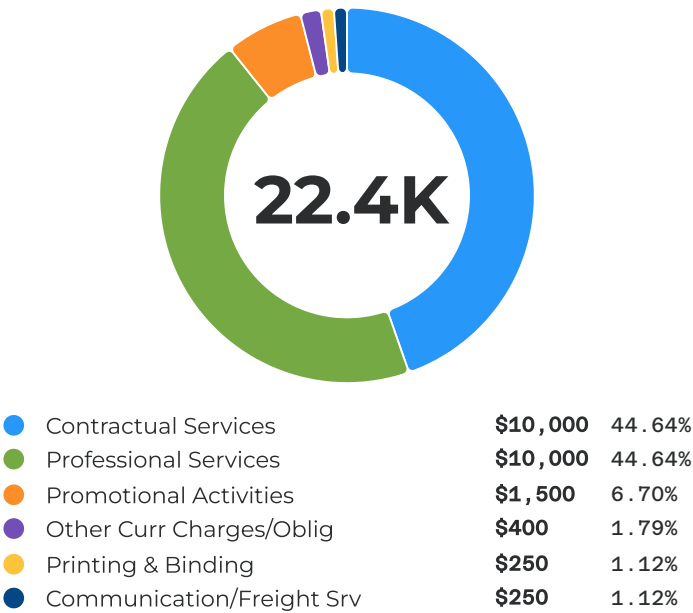
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	Change % FY25 to FY26
Total Other Miscellaneous Rev	-	\$6,000	-	-	-	-
Use of Fund Balance						
Other Sources / Use of Fund Balance	-	-	-	\$22,400	-	-
Total Use of Fund Balance	-	-	-	\$22,400	-	-
Total Revenues	\$733	\$12,619	-	\$22,400	-	-

Expenditures

Historical Expenditures by Element



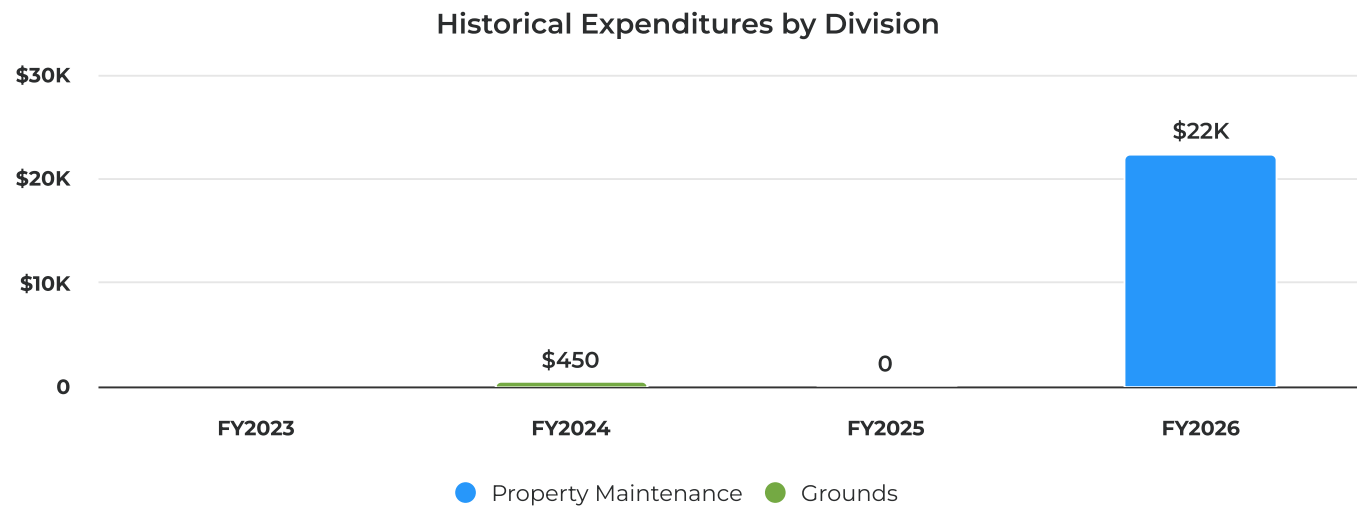
FY26 Expenditures



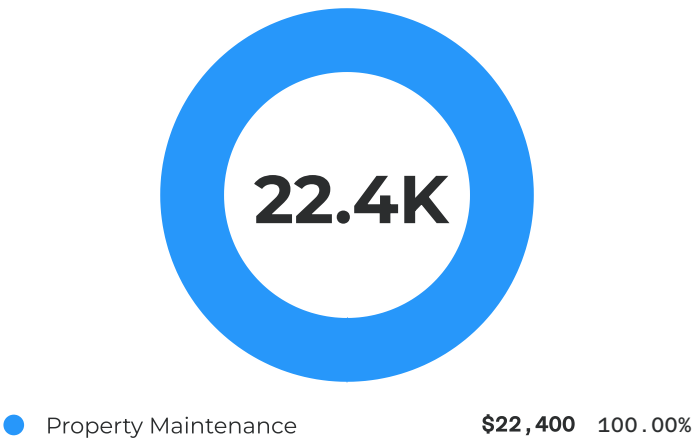
Expenditures by Element

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	Change % FY25 to FY26
Professional Services	-	-	-	\$10,000	\$10,000	-
Contractual Services	-	-	-	\$10,000	\$10,000	-
Communication/Freight Srv	-	-	-	\$250	\$250	-
Printing & Binding	-	-	-	\$250	\$250	-
Promotional Activities	-	-	-	\$1,500	\$1,500	-
Other Curr Charges/Oblig	-	-	-	\$400	\$400	-
Operating Supplies	-	\$450	-	-	-	-
Total Expenditures	-	\$450	-	\$22,400	\$22,400	-

Expenditures by Division



FY26 Expenditures by Division



Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Grounds						
Operating Supplies / Landscaping	-	\$450	-	-	-	-
Total Grounds	-	\$450	-	-	-	-
Property Maintenance						
Professional Services / Other	-	-	-	\$10,000	\$10,000	-
Contractual Services / Other Contractual Service	-	-	-	\$10,000	\$10,000	-
Communication/Freight Srv / Postage & Freight	-	-	-	\$250	\$250	-
Special Events / Printing & Binding	-	-	-	\$250	\$250	-
Special Events / Promotional Activities	-	-	-	\$1,500	\$1,500	-
Other Curr Charges/Oblig / Advertising	-	-	-	\$250	\$250	-
Other Curr Charges/Oblig / Other	-	-	-	\$150	\$150	-
Total Property Maintenance	-	-	-	\$22,400	\$22,400	-
Total Expenditures	-	\$450	-	\$22,400	\$22,400	-

This page was intentionally left blank

Project Name	Department	Total Spent as of July 2025	Budget	Remaining Budget	Reallocation Requests
ARPA Funding Received					
1st Tranche - receipted 09.10.2021		\$9,647,944.00			
2nd Tranche - receipted 07.29.2022		\$9,647,944.00			
Total Funding		\$19,295,888.00			
Projects Sourced from Previous ARPA funds - UNRESTRICTED (SWAP)					
City Hall Annex Restoration	Public Works	\$154,260.00	\$2,000,000.00	\$1,845,740.00	
Mobility Plan	CRA	\$149,999.07	\$150,000.00	\$0.93	
Casino Elevator Upgrades	Leisure	\$16,900.00	\$50,000.00	\$33,100.00	\$(33,100.00)
Fuel Tank Replacement	Public Works	\$0.00	\$1,000,000.00	\$1,000,000.00	
Enterprise Resource Planning (ERP) Replacement - REVISED	Finance	\$273,363.63	\$1,000,000.00	\$726,636.37	
Fire Station #1 - Exterior Painting and Waterproofing	Public Works	\$39,100.00	\$39,100.00	\$0.00	
Windows - Library - 15 N M St.	Library	\$110,358.93	\$120,000.00	\$9,641.07	\$(9,641.07)
South Bryant Park- Playground	Leisure	\$0.00	\$150,000.00	\$150,000.00	
Bryant Park Jetty	Leisure	\$0.00	\$62,000.00	\$62,000.00	
Sidewalk and ADA Special Projects	Public Works	\$430,275.19	\$1,000,000.00	\$569,724.81	
City Hall - Exterior Paint and Waterproofing	Public Works	\$44,500.00	\$44,500.00	\$0.00	
Osborne Community Renovation - (remaining balance)	Leisure	\$34,589.32	\$40,147.00	\$5,557.68	\$(5,557.68)
Spillway Park	Leisure	\$0.00	\$150,000.00	\$150,000.00	
South Bryant Park- Fitness Park	Leisure	\$0.00	\$75,000.00	\$75,000.00	
Streets and Sidewalks (Roadway Projects)	Public Works	\$14,541.50	\$1,000,000.00	\$985,458.50	
Lifeguard Tower	Leisure	\$230,795.00	\$230,795.00	\$0.00	
Public Works & Fleet Maintenance Facility (remaining balance)	Public Works	\$112,057.25	\$1,310,000.00	\$1,197,942.75	
Bucket Truck	Public Works	\$150,000.00	\$150,000.00	\$0.00	
Annual Vehicle Replacement Budget	Public Works	\$197,666.00	\$200,000.00	\$2,334.00	
Forklift Replacement	Public Works	\$74,243.00	\$75,000.00	\$757.00	
Community Development	General Government	\$0.00	\$572,000.00	\$572,000.00	\$(380,621.82)
Solar Energy Loan Fund (SELF)	Electric	\$75,000.00	\$100,000.00	\$25,000.00	
Dave Manzo Field Lighting project	Leisure	\$40,500.00	\$40,500.00	\$0.00	
City Tree Planting	General Government	\$10,326.50	\$25,000.00	\$14,673.50	
LED Lighting @ N.W. Community Park	Leisure	\$0.00	\$200,000.00	\$200,000.00	
Circuit Transportation Project	CRA	\$0.00			
Circuit Transportation Project	CRA	\$172,222.11	\$203,000.00	\$30,777.89	
Unassigned		\$0.00	\$12,958.00	\$12,958.00	\$(12,958.00)
South Bryant Playground- North Structure					\$141,878.57
Sunset Ridge Park West - Pavilion Renovation					\$100,000.00
Sunset Ridge Park Multipurpose Field Resod					\$75,000.00
South Bryant Fitness Equipment					\$125,000.00
Total CIP funded from Standard ARPA funds	Totals	\$2,330,697.50	\$10,000,000.00	\$7,669,302.50	\$0.00
			\$10,000,000.00	Standard Revenue Loss Allowance	
			\$0.00	Uncommitted Remaining Balance	

Project Name	Department	Total Spent as of July 2025	Budget	Remaining Budget	Reallocation Requests
<u>Projects Sourced from Standard ARPA funds - UNRESTRICTED (SWAP)</u>					
PALM BEACH COUNTY SHERIFF'S OFFICE	General Government	\$8,605,580.00	\$8,605,580.00	\$0.00	
PREVIOUS ARPA PROJECTS SWAPPED WITH PBSO	Various	\$1,394,420.00	\$1,394,420.00	\$0.00	
Total programs funded from Standard ARPA funds (SWAP)	Totals	\$10,000,000.00	\$10,000,000.00	\$0.00	
			\$10,000,000.00	Standard Revenue	Loss Allowance
<u>Projects Sourced from Restricted ARPA funds</u>					
16th Avenue North Outfall Check Valve Repairs (revision approved July 2023)	Water Utilities	\$0.00	\$0.00	\$0.00	
CRA Housing Initiative	CRA	\$0.00			
CRA Housing Initiative	CRA	\$2,274,857.23	\$2,500,000.00	\$225,142.77	
NW Ballfields - Replace Fence	Leisure	\$56,618.81	\$100,000.00	\$43,381.19	
NW Ball Fields- Lighting Upgrades	Leisure	\$656,611.00	\$656,611.00	\$0.00	
Stormwater Main NRP Projects Parrot Cove (revision approved July 2023)	Water Utilities	\$834,748.40	\$902,190.00	\$67,441.60	
John Rice Way Drainage Improvements (approved July 2023)	Water Utilities	\$74,868.46	\$74,868.46	\$0.00	
Legal Aid Project	General Government	\$40,000.00	\$50,000.00	\$10,000.00	
Premium Pay Project	General Government	\$874,800.00	\$874,800.00	\$0.00	
Dave Manzo Field Lighting Upgrades	Leisure	\$390,000.00	\$390,000.00	\$0.00	
Dual Zone Monitoring Well	Water Utilities	\$1,000.00	\$1,007,418.54	\$1,006,418.54	
Monitoring Well #9 Replacement	Water Utilities	\$19,686.00	\$150,000.00	\$130,314.00	
Lift Stations 5,6,13,15,18,19 & 25 Improvements	Water Utilities	\$0.00	\$2,590,000.00	\$2,590,000.00	
		\$5,223,189.90	\$9,295,888.00	\$4,072,698.10	
Total Projects Sourced from Restricted ARPA Funds			\$9,295,888.00	Restricted ARPA Allowance	
			(\$5,223,189.90)	Less: total expensed as of July-25	
			(\$4,072,698.10)	Less: Remaining Committed Funds	
			\$0.00	Uncommitted Restricted Balance	
			\$0.00	Remaining ARPA Funding both Restricted and Unrestricted	
	Grand Totals	\$15,223,189.90	\$19,295,888.00	\$4,072,698.10	

DISCRETIONARY SALES TAX OVERVIEW - JULY 2024

Revenues Collected to Date				
	<u>Intergovernmental</u>	<u>Interest</u>	<u>Funds Spent to date</u>	
Fiscal Year 2017	1,876,372.78	-	1,372	FY17
Fiscal Year 2018	2,705,726.44	3,121.00	1,578,465	FY18
Fiscal Year 2019	2,791,289.51	72,376.00	1,443,658	FY19
Fiscal Year 2020	2,647,702.26	55,559.00	141,754	FY20
Fiscal Year 2021	3,115,617.92	822.00	13,725	FY21
Fiscal Year 2022	3,788,917.84	23,366.00	2,462,675	FY22
Fiscal Year 2023	4,174,525.72	366,163.00	1,495,420	FY23
Fiscal Year 2024	4,275,291.00	757,072.00	3,332,504	FY24
Fiscal Year 2025 revenues thru July 2025	3,674,357.29	392,561.00	2,981,745.00	FY25
FY 2025 projected revenues thru Sept 2025	734,871.46	144,114.00	-	
Total; Projected through FY 25	\$29,784,672	\$1,815,154	\$13,451,318	
			See Details	
Expenditures to Date				
Total Expenses from FY17 to FY25	\$13,451,318			
New/Remaining Commitments to Date				
Debt Service				
2020AB Non Advalorem Principal & Interest (FY22,23&24)	6,322,050			
Debt Service Savings- absorbed by departments	(6,322,050)	-		
Parking Garage (Appropriation Required)				
Down Payment	2,500,000			
Debt Service	1,572,390			
Relocation Costs (Reauthorization Required)	663,669			
Major Site Plan CMA (Appropriated)	31,540	4,767,599		
Beach Fund				
Beach Complex Development/ Pool - FY24	6,050,000	6,050,000		
Expenditures / Commitments to Date	\$24,268,917			
Current Available Funding as of July 2025	\$7,330,909			
Notes				
*Per the Oversight Committee February 2024 minutes, the surtax program may end one year earlier; December 2025 vs. December 2026.				

DEBT SERVICE FUNDED BY SALES TAX

2020A Tax Exempt New Money Projects		Debt service funding source
General Fund	3,466,000.00	Sales Tax
Beach	630,000.00	Sales Tax
Golf	75,000.00	Sales Tax
Garage	1,500,000.00	Sales Tax
IT	350,000.00	Sales Tax
Total Debt Service (Principal)	6,021,000	
Sewer	1,390,000	Paygo
Stormwater	2,372,000	Paygo
Refuse / Solid Waste	525,000	Paygo
Electric	150,000	Paygo
Total	10,458,000	

Discretionary/Penny Sales Tax - Funds Spent by Project

Discretionary/ Penny Sales Tax - Funds spent by Project	
FISCAL YEAR	AMOUNT
FY2017	
Bank charges and fees	1,372
Subtotal	1,372
FY2018	
Installation of twenty surveillance cameras and hardware	82,991
Parking Study for the purpose of planning, designing and construction of a downtown parking program and garage	64,125
Conceptual design phase services for improvement of Lake Worth Beach Complex parking, casino building, property and pool facilities.	200,255
Bank charges and fees	1,095
Property acquisition for the construction of surface parking facility. Transfer to CRA	1,230,000
Subtotal	1,578,465
FY2019	
Installation of Automated License Plate Reader Cameras	168,820
City of Lake Worth K Street Parking Concepts	8,055
Conceptual design phase services for improvement of Lake Worth Beach Complex parking, casino building, property and pool facilities.	90,065
Bank charges and fees	2,094
Property acquisition for the construction of surface parking facility. Transfer to CRA	627,482
Property acquisition for the construction of surface parking facility 25 K Street. Transfer to CRA	547,140
Subtotal	1,443,656

FISCAL YEAR	AMOUNT
FY2020	
Installation of Automated License Plate Reader Cameras	103,630
Parking Study for the purpose of planning, designing and construction of a downtown parking program and garage	30,577
Bank charges and fees	7,548
Subtotal	141,756
FY2021	
Parking Study for the purpose of planning, designing and construction of a downtown parking program and garage	12,979
Bank charges and fees	296
Subtotal	13,275
FY2022	
Parking Study for the purpose of planning, designing and construction of a downtown parking program and garage	3,444
Bohemian Lease	2,458,958
Bank Charges and Fees	273
Subtotal	2,462,675
FY2023	
IT Infrastructure	350,000
Streets / Sidewalks	1,145,000
Bank Charges and Fees	420
Subtotal	1,495,420

FISCAL YEAR	AMOUNT
FY2024	
IT Infrastructure	550,000
Golf Course Cart Paths	268,625
IA Banks Cemetery Fencing	125,000
Parks, Open Spaces and Rec Master Plan	112,500
Sunset Ridge Park - Tennis Court Resurfacing	100,000
Sidewalk and ADA Special Projects	322,212
Beach Property - Ocean Rescue & Beach Property	700,000
Public Works and Fleet Maintenance Facility	1,000,000
South Palm - Playground	150,000
Bank Charges and Fees	4,167
Subtotal	3,332,504
FY2025	
Gulfstream site work Zone 3A	1,211,143
Gulfstream site work Zone 3B	282,038
Gulfstream site work Zone 4	488,564
Streets / Sidewalks (FY25)	1,000,000
Subtotal	2,981,745
Grand Total	13,450,868