

Proposed **OPERATING BUDGET**

Fiscal Year 2025-2026



City of
**Lake Worth
Beach**
FLORIDA

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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

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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.

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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

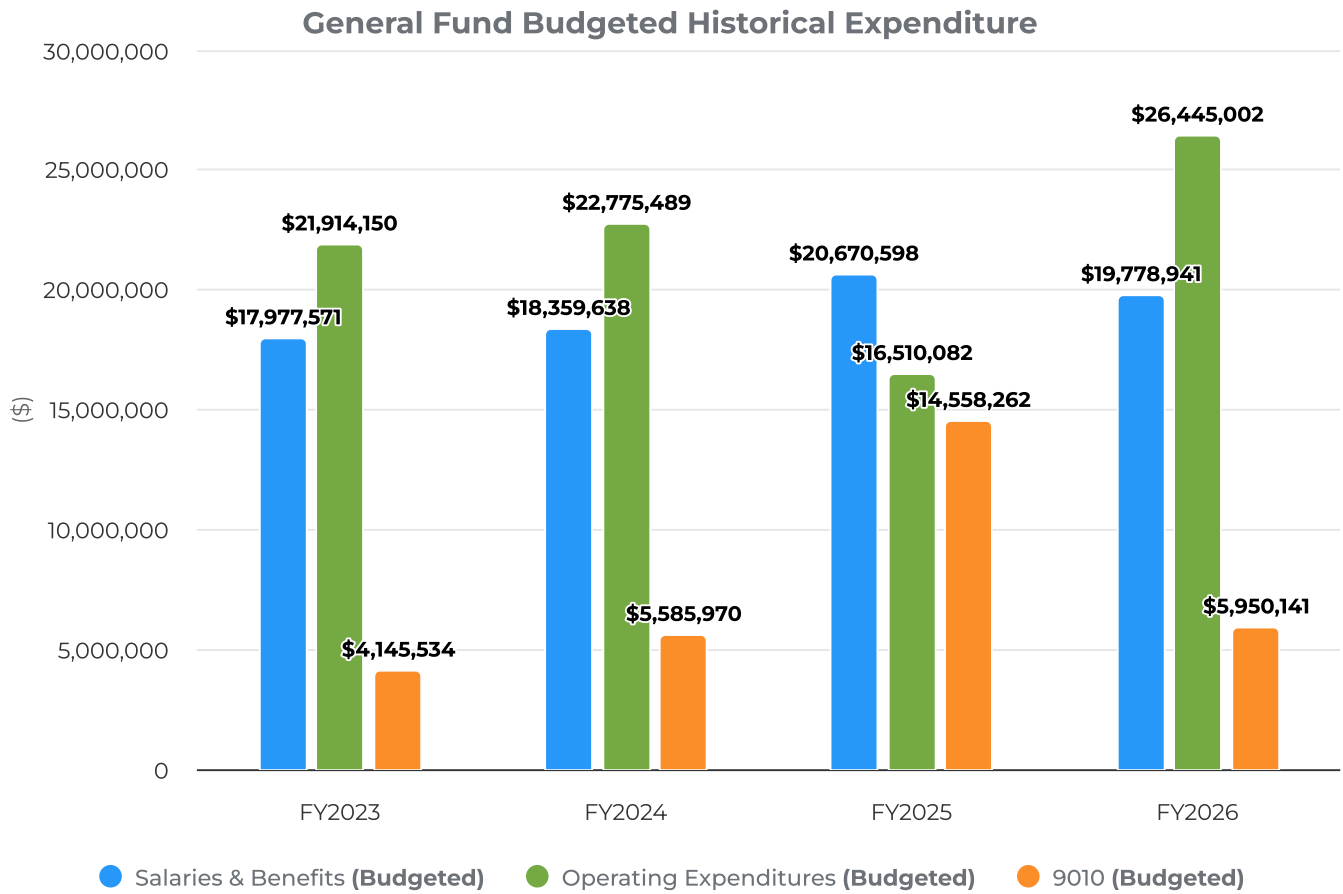
The General Fund supports a wide range of critical services, including:

- **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

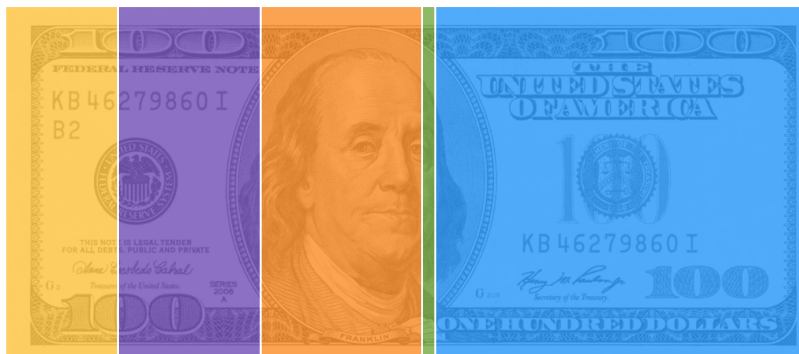


Special Revenue Funds

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 (13.99%)
- Building Permit Fund... **(Budgeted)** \$2,126,594 (17.70%)
- Golf Course **(Budgeted)** \$2,415,295 (20.11%)
- Code Remediation Fun... **(Budgeted)** \$198,800 (1.66%)
- Beach Fund **(Budgeted)** \$5,590,937 (46.55%)

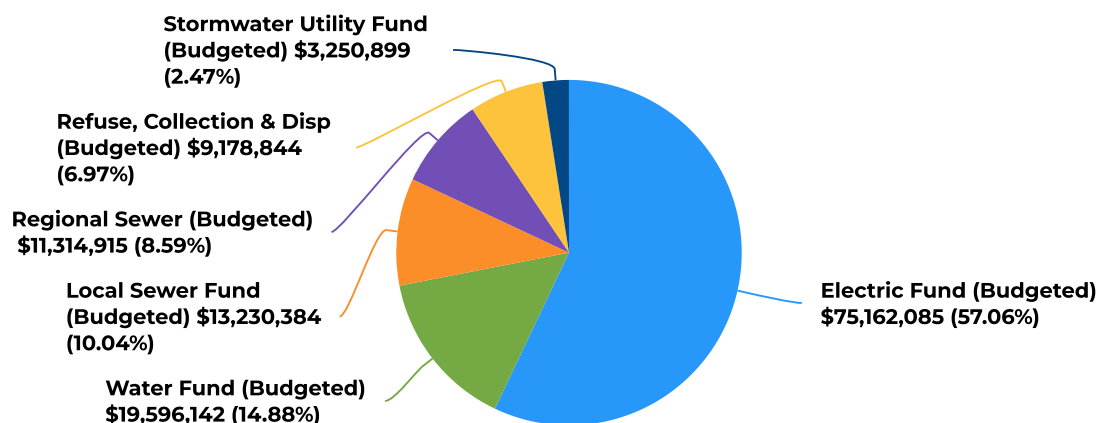
Enterprise Funds

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



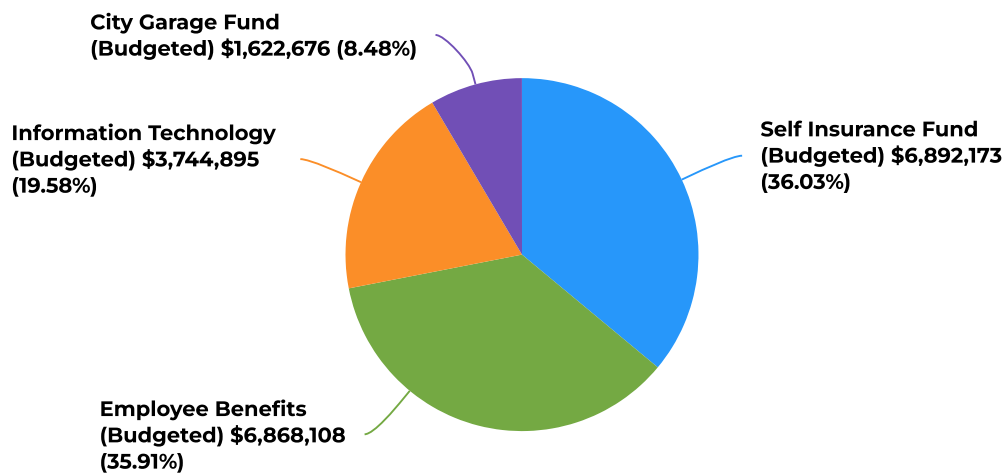
Internal Service Funds

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.

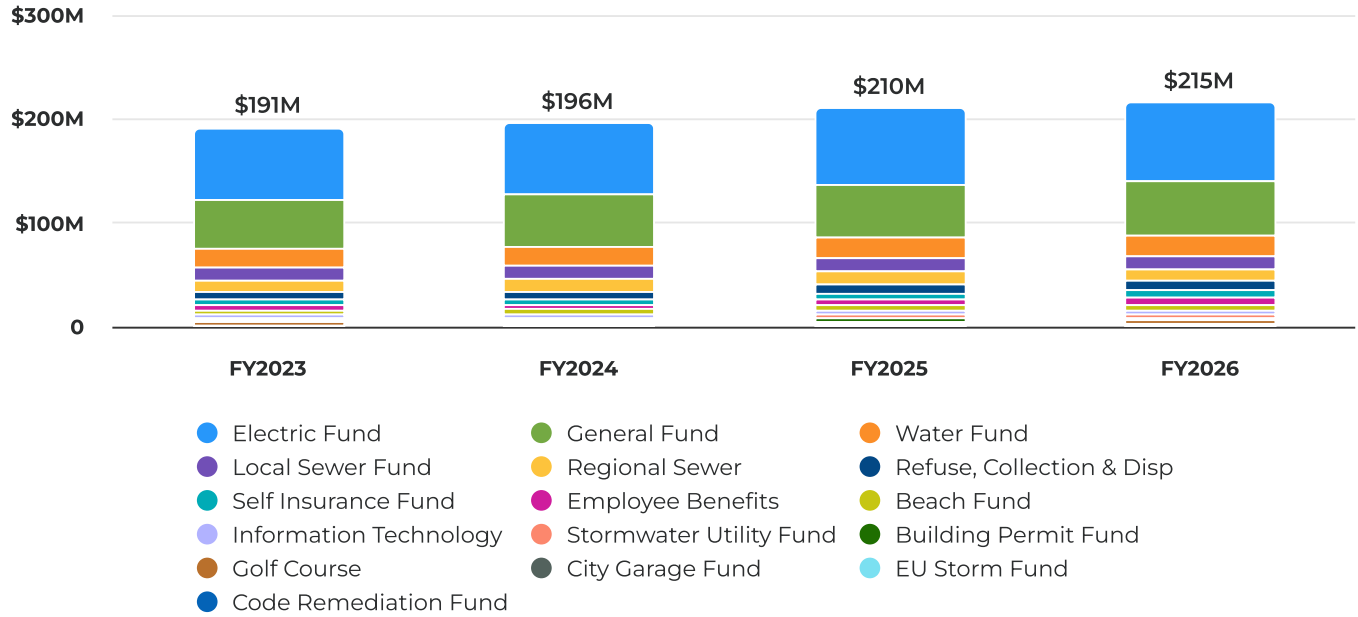
Internal Service Funds Revenue



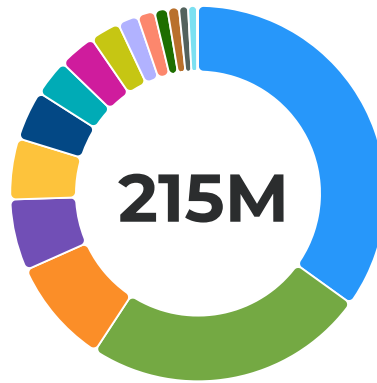
All Budgeted Funds Summary

Revenues by Fund

Historical Revenue by Fund



FY26 Revenues by Fund



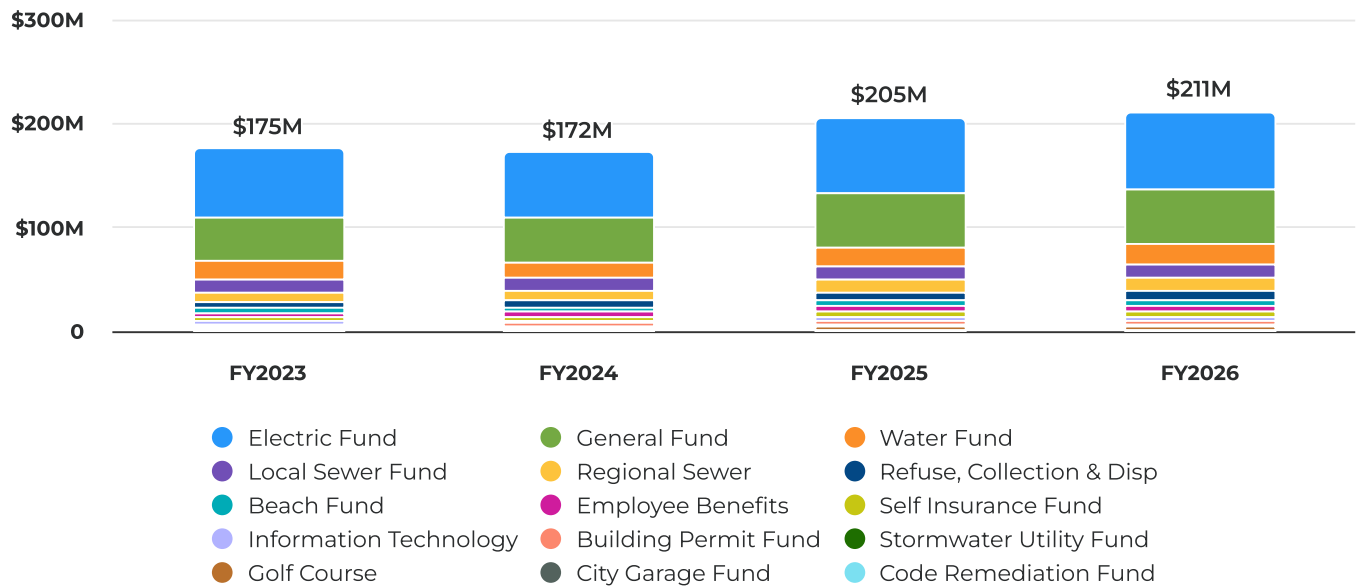
Electric Fund	\$75,162,085	34.94%
General Fund	\$52,272,315	24.30%
Water Fund	\$19,596,142	9.11%
Local Sewer Fund	\$13,230,384	6.15%
Regional Sewer	\$11,314,915	5.26%
Refuse, Collection & Disp	\$9,178,844	4.27%
Self Insurance Fund	\$6,892,173	3.20%
Employee Benefits	\$6,868,108	3.19%
Beach Fund	\$5,590,937	2.60%
Information Technology	\$3,744,895	1.74%
Stormwater Utility Fund	\$3,250,899	1.51%
Golf Course	\$2,415,295	1.12%
Building Permit Fund	\$2,126,594	0.99%
EU Storm Fund	\$1,680,000	0.78%
City Garage Fund	\$1,622,676	0.75%
Code Remediation Fund	\$198,800	0.09%

Revenues by Fund

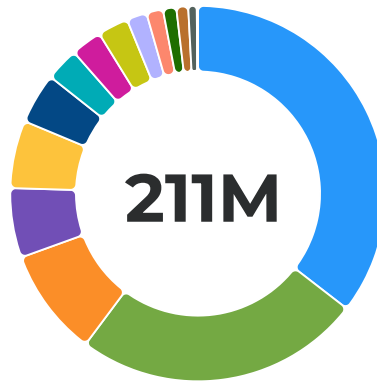
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
General Fund	\$47,244,794	\$49,780,224	\$51,540,896	\$52,272,315	\$731,419	1.42%
Building Permit Fund	\$1,884,956	\$2,100,612	\$2,990,572	\$2,126,594	-\$863,978	-28.89%
EU Storm Fund	-	\$519,418	\$1,680,000	\$1,680,000	-	0.00%
Beach Fund	\$4,510,276	\$4,839,993	\$5,157,789	\$5,590,937	\$433,148	8.40%
Code Remediation Fund	\$46,485	\$48,408	\$205,000	\$198,800	-\$6,200	-3.02%
Electric Fund	\$69,888,811	\$68,639,762	\$72,900,659	\$75,162,085	\$2,261,426	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	\$2,415,295	\$429,830	21.65%
Regional Sewer	\$11,662,343	\$12,824,433	\$12,736,319	\$11,314,915	-\$1,421,404	-11.16%
Stormwater Utility Fund	\$3,101,660	\$2,310,241	\$3,145,450	\$3,250,899	\$105,449	3.35%
Refuse, Collection & Disp	\$7,172,079	\$7,953,918	\$8,267,288	\$9,178,844	\$911,556	11.03%
Information Technology	\$2,955,402	\$3,451,549	\$3,433,924	\$3,744,895	\$310,971	9.06%
Self Insurance Fund	\$5,348,584	\$5,221,158	\$6,236,248	\$6,892,173	\$655,925	10.52%
City Garage Fund	\$1,563,673	\$1,442,158	\$1,537,535	\$1,622,676	\$85,141	5.54%
Employee Benefits	\$4,731,697	\$4,013,530	\$6,083,074	\$6,868,108	\$785,034	12.91%
Total Revenues	\$191,337,556	\$195,986,264	\$209,947,625	\$215,145,062	\$5,197,437	2.48%

Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund



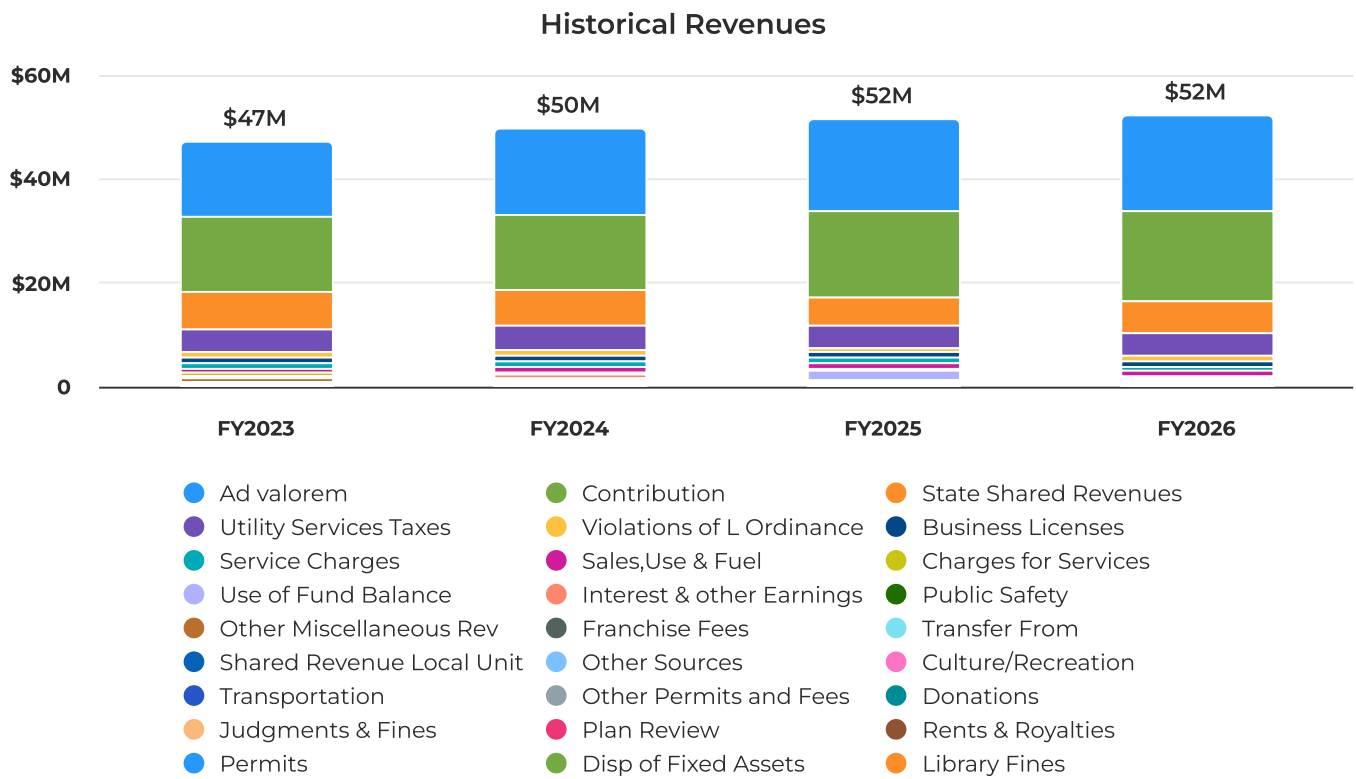
Electric Fund	\$74,784,679	35.47%
General Fund	\$52,174,084	24.74%
Water Fund	\$19,571,803	9.28%
Regional Sewer	\$12,597,010	5.97%
Local Sewer Fund	\$12,296,453	5.83%
Refuse, Collection & Disp	\$9,178,844	4.35%
Self Insurance Fund	\$6,079,986	2.88%
Beach Fund	\$5,590,937	2.65%
Employee Benefits	\$5,570,897	2.64%
Information Technology	\$3,661,272	1.74%
Stormwater Utility Fund	\$3,042,030	1.44%
Golf Course	\$2,415,295	1.15%
Building Permit Fund	\$2,126,594	1.01%
City Garage Fund	\$1,572,327	0.75%
Code Remediation Fund	\$198,800	0.09%

Expenditures by Fund

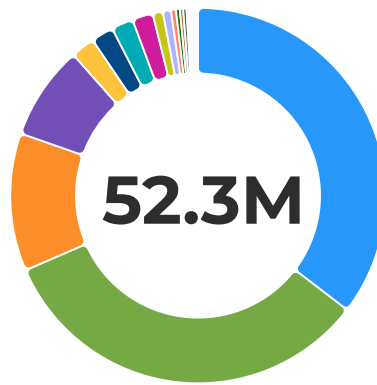
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
General Fund	\$41,946,539	\$43,688,460	\$51,540,905	\$52,174,084	\$633,179	1.23%
Building Permit Fund	\$2,499,060	\$2,092,421	\$2,990,573	\$2,126,594	-\$863,979	-28.89%
Beach Fund	\$4,628,046	\$4,485,609	\$5,157,790	\$5,590,937	\$433,147	8.40%
Code Remediation Fund	\$87,542	\$67,957	\$203,150	\$198,800	-\$4,350	-2.14%
Electric Fund	\$66,350,963	\$62,688,611	\$72,518,528	\$74,784,679	\$2,266,151	3.12%
Water Fund	\$16,670,823	\$14,440,004	\$19,217,933	\$19,571,803	\$353,870	1.84%
Local Sewer Fund	\$12,777,112	\$11,868,376	\$11,950,309	\$12,296,453	\$346,144	2.90%
Golf Course	\$1,501,954	\$1,550,154	\$1,985,466	\$2,415,295	\$429,829	21.65%
Regional Sewer	\$8,859,690	\$10,154,500	\$12,736,320	\$12,597,010	-\$139,310	-1.09%
Stormwater Utility Fund	\$1,798,890	\$1,859,083	\$2,834,242	\$3,042,030	\$207,788	7.33%
Refuse, Collection & Disp	\$6,635,838	\$6,619,446	\$8,267,289	\$9,178,844	\$911,555	11.03%
Information Technology	\$2,586,033	\$2,749,184	\$3,421,731	\$3,661,272	\$239,541	7.00%
Self Insurance Fund	\$3,570,434	\$3,261,167	\$5,622,421	\$6,079,986	\$457,565	8.14%
City Garage Fund	\$1,267,560	\$1,904,327	\$1,537,536	\$1,572,327	\$34,791	2.26%
Employee Benefits	\$4,124,356	\$4,693,409	\$5,240,878	\$5,570,897	\$330,019	6.30%
Total Expenditures	\$175,304,840	\$172,122,708	\$205,225,071	\$210,861,011	\$5,635,940	2.75%

General Fund

Revenues



FY26 Revenues



Ad valorem	\$18,512,519	35.42%
Contribution	\$17,289,916	33.08%
State Shared Revenues	\$6,206,325	11.87%
Utility Services Taxes	\$4,237,000	8.11%
Business Licenses	\$1,070,000	2.05%
Violations of L Ordinance	\$1,012,500	1.94%
Sales, Use & Fuel	\$980,000	1.87%
Service Charges	\$934,765	1.79%
Charges for Services	\$455,000	0.87%
Transfer From	\$367,650	0.70%
Public Safety	\$224,500	0.43%
Franchise Fees	\$170,000	0.33%
Interest & other Earnings	\$150,000	0.29%
Shared Revenue Local Unit	\$150,000	0.29%
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	0.11%
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	\$14,606,221	\$695,534	5.00%
CRA	\$2,475,911	\$3,616,029	\$3,876,927	\$3,876,927	-	0.00%
Delinquent	\$36,592	\$15,726	\$40,800	\$28,112	-\$12,688	-31.10%
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	\$18,512,519	\$678,605	3.81%
Sales, Use & Fuel						
Gas Tax	\$976,893	\$952,448	\$980,000	\$980,000	-	0.00%
Total Sales, Use & Fuel	\$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
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						
Electricity	\$2,339,380	\$2,459,151	\$2,100,000	\$2,100,000	-	0.00%
Telecommunications	\$796,520	\$788,002	\$800,000	\$800,000	-	0.00%
Water	\$1,191,621	\$1,251,834	\$1,170,000	\$1,170,000	-	0.00%
Gas	\$136,979	\$131,192	\$155,000	\$155,000	-	0.00%
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						
General	\$605,784	\$626,767	\$615,000	\$645,000	\$30,000	4.88%
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						
Public Services	\$32,417	\$18,275	\$15,000	\$15,000	-	0.00%
Re-inspection Fee	-	-	\$7,500	\$7,500	-	0.00%
Public Services	-	-	\$1,500	\$1,500	-	0.00%
Total Permits	\$32,417	\$18,275	\$24,000	\$24,000	-	0.00%
Plan Review						
Site Plan Review Fee	\$600	-	-	-	-	-
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						
Foreclosure Registry Fees	\$60,225	\$81,900	\$75,000	\$75,000	-	0.00%
Public Services	\$1,033	\$1,350	-	-	-	-
Total Other Permits and Fees	\$61,258	\$83,250	\$75,000	\$75,000	-	0.00%
State Shared Revenues						
Vehicle Rebate	\$29,897	\$29,504	\$15,000	\$15,000	-	0.00%
Mobile Home Licenses	\$53,698	\$58,129	\$50,000	\$50,000	-	0.00%
Alcoholic Beverages Licens	\$51,318	\$46,690	\$41,325	\$41,325	-	0.00%
Revenue Sharing	\$2,527,805	\$2,434,729	\$1,800,000	\$2,500,000	\$700,000	38.89%
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	\$6,206,325	\$900,000	16.96%
Shared Revenue Local Unit						
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						
Code	\$172,001	\$178,409	\$145,000	\$150,000	\$5,000	3.45%
Other	\$5,000	\$3,500	-	-	-	-
Zoning Fees	\$77,810	\$74,757	\$60,000	\$60,000	-	0.00%
Planning Fees	\$66,792	\$58,229	\$70,000	\$50,000	-\$20,000	-28.57%
Historic Preservation Fee	\$29,972	\$26,665	\$35,000	\$35,000	-	0.00%

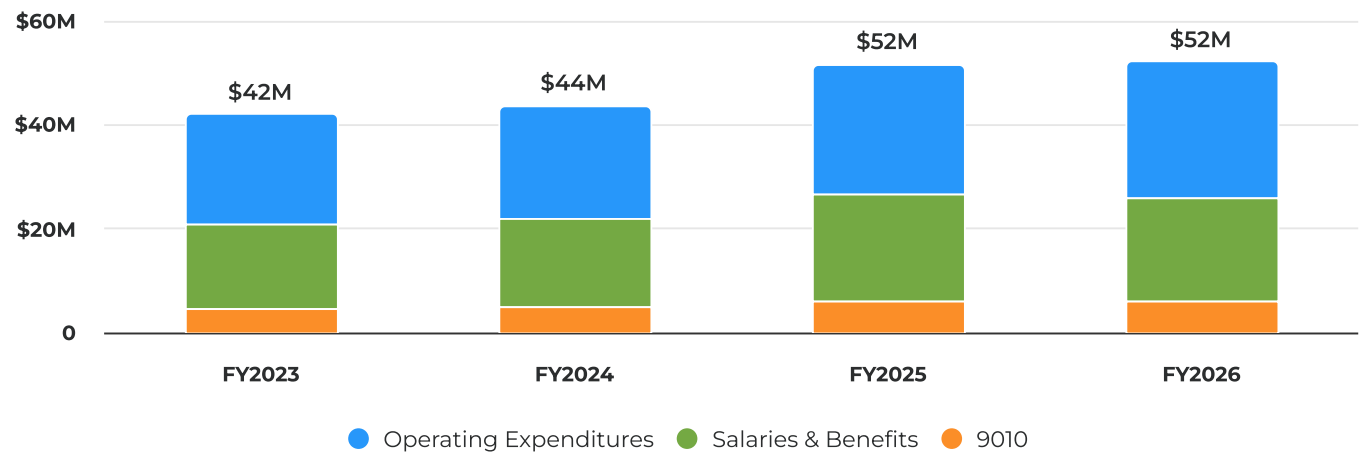
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Mapping Fees	\$1,630	\$1,955	\$2,500	\$2,500	-	0.00%
Business License Review-P	\$18,395	\$21,918	\$25,000	\$25,000	-	0.00%
Applicant Charges	-	-	\$2,500	\$2,500	-	0.00%
Certification/Records	\$131,410	\$128,400	\$130,000	\$130,000	-	0.00%
Photocopies	-	\$184	-	-	-	-
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						
False Alarms	\$45,500	\$46,600	\$45,000	\$45,000	-	0.00%
COU - Code Fee	\$4,750	\$7,500	\$4,500	\$4,500	-	0.00%
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 outside Surcharge	\$675,527	\$717,320	\$621,530	\$621,530	-	0.00%
Sewer Outside Charge	\$300,586	\$328,867	\$267,295	\$267,295	-	0.00%
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 Meters-Taxable	\$6,684	\$8,466	\$10,500	\$10,500	-	0.00%
Parking Permits	\$13,068	\$12,297	\$11,900	\$15,600	\$3,700	31.09%
Boat Launch taxable	\$79,614	\$61,779	\$44,000	\$66,000	\$22,000	50.00%
Parking Lot Rentals	\$768	\$448	\$800	\$400	-\$400	-50.00%
Parking Lot Rental Tax Ex	-	\$162	\$300	\$300	-	0.00%
In-Person Service Charge	\$312	\$696	\$600	\$600	-	0.00%
Circuit Transit Fee	-	\$5,381	-	-	-	-
Total Transportation	\$100,446	\$89,229	\$68,100	\$93,400	\$25,300	37.15%
Culture/Recreation						
Library Fees	\$35	-	-	\$300	-	-
Field Rentals	\$3,680	\$6,735	\$3,500	\$12,070	\$8,570	244.86%
Tax Exempt Field Rentals	\$34,506	\$33,158	\$36,000	\$26,650	-\$9,350	-25.97%
Pavillion Rentals	\$3,545	\$2,120	\$3,500	\$3,720	\$220	6.29%
Tax Exempt - Pavilion	\$605	\$470	-	\$810	-	-
Facility Rental	\$633	-	\$1,750	\$2,840	\$1,090	62.29%
Facility Rental Tax Exempt	\$318	\$1,125	-	-	-	-
Recreation Programs	\$2,360	-	\$300	\$400	\$100	33.33%
Athletic Programs	\$13,130	\$14,482	\$12,000	\$14,000	\$2,000	16.67%
4th of July Celebration	\$6,250	-	\$7,000	\$7,000	-	0.00%
Evenings on the Avenue	\$1,333	-\$26	-	-	-	-
Easter	\$1,750	-	-	\$1,000	-	-
Sponsorship	\$2,100	\$11,600	-	-	-	-
Taco Fiesta	\$1,869	-	-	-	-	-
Vendor Fee	\$2,135	-	-	\$3,500	-	-
Vendor Fee - Tax Exempt	\$1,660	\$60	-	-	-	-
App Fee/Other Fee	\$318	\$477	-	\$700	\$700	-
App Fee Other Tax Exempt	\$566	\$150	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Grounds	\$1,920	\$330	-	\$3,800	-	-
Grounds - Tax Exempt	\$800	\$1,460	-	-	-	-
ROW- MOT Fee	\$3,025	\$1,505	-	\$500	-	-
4th of July Celebration	\$2,500	-	-	-	-	-
Little Scream	-	\$5,000	-	-	-	-
Art Festival	\$7,670	-	-	-	-	-
Taco Fiesta	\$8,500	-	-	-	-	-
SE-Park Rental	\$4,117	\$1,300	\$4,100	\$4,100	-	0.00%
Osbourne Center Rental	\$21,078	\$20,076	-	-	-	-
Tax Exempt	\$2,160	\$1,350	-	-	-	-
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						
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						
Library Fines	\$335	\$250	-	-	-	-
Total Library Fines	\$335	\$250	-	-	-	-
Violations of L Ordinance						
Parking Fines	\$143,459	\$315,307	\$75,000	\$75,000	-	0.00%
Delinquent	\$44	-	-	-	-	-
Code	\$763,408	\$907,653	\$900,000	\$900,000	-	0.00%
Citations	-	\$250	\$5,000	\$2,500	-\$2,500	-50.00%
Late Fees	-	\$25	-	-	-	-
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						
Investments	\$155,459	\$224,227	\$150,000	\$150,000	-	0.00%
Tax Collections	\$12,312	\$22,198	-	-	-	-
Miscellaneous	\$151,343	\$255,705	-	-	-	-
Unrealized Gain/(Loss)	-\$2,952	\$97,290	-	-	-	-
Realized Gain/(Loss)	-	\$27,336	-	-	-	-
Total Interest & other Earnings	\$316,162	\$626,756	\$150,000	\$150,000	-	0.00%
Rents & Royalties						
Leased Properties	-	\$2,000	\$24,000	\$25,300	\$1,300	5.42%
Tax Exempt	\$19,447	\$19,446	\$19,450	\$19,450	-	0.00%
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						
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						
Donations	\$1,500	-	-	-	-	-
Athletic Donations	\$500	-	-	-	-	-
Street Painting	\$58,090	\$36,250	\$58,000	\$55,000	-\$3,000	-5.17%

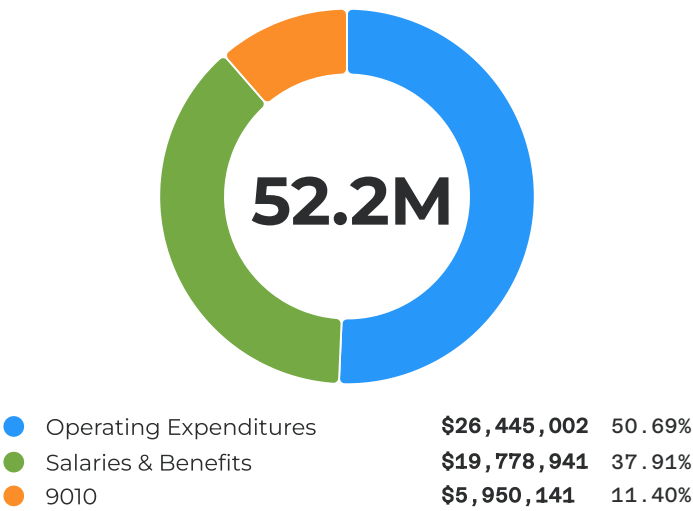
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Total Donations	\$60,090	\$36,250	\$58,000	\$55,000	-\$3,000	-5.17%
Other Miscellaneous Rev						
Settlements	\$650,000	-	-	-	-	-
Other	\$36,856	\$28,713	\$10,000	\$60,000	\$50,000	500.00%
Total Other Miscellaneous Rev	\$686,856	\$28,713	\$10,000	\$60,000	\$50,000	500.00%
Other Sources						
Sustainable Bonus	\$13,211	\$419,648	-	-	-	-
Total Other Sources	\$13,211	\$419,648	-	-	-	-
Transfer From						
Building Fund	-	-	\$20,000	\$5,000	-\$15,000	-75.00%
Beach Fund	-	-	\$66,650	\$86,650	\$20,000	30.01%
Electric	-	-	\$149,000	\$149,000	-	0.00%
Water	-	-	\$35,000	\$55,500	\$20,500	58.57%
Golf Course	-	-	\$65,000	\$65,000	-	0.00%
City Garage	-	-	\$6,500	\$6,500	-	0.00%
Total Transfer From	-	-	\$342,150	\$367,650	\$25,500	7.45%
Contribution						
Electric	\$3,338,012	\$2,547,314	\$2,856,812	\$3,460,887	\$604,075	21.15%
Franchise Fee	\$5,048,959	\$4,911,364	\$5,832,053	\$6,012,967	\$180,914	3.10%
Water	\$1,241,160	\$2,054,285	\$2,294,107	\$2,097,507	-\$196,600	-8.57%
Franchise Fee	\$1,381,686	\$1,453,190	\$1,537,594	\$1,567,691	\$30,097	1.96%
Golf	\$55,406	\$102,715	\$129,855	\$157,313	\$27,458	21.15%
Beach	\$156,125	-	-	-	-	-
Garage	-	\$82,171	\$108,213	-	-\$108,213	-100.00%
Refuse	\$250,770	\$328,687	\$389,565	\$471,939	\$82,374	21.15%
Franchise Fee	\$535,966	\$553,870	\$588,539	\$629,979	\$41,440	7.04%
Stormwater	\$125,154	\$246,514	\$302,995	\$367,064	\$64,069	21.15%
Franchise Fee	\$165,883	\$281,447	\$251,636	\$260,072	\$8,436	3.35%
Local Sewer	\$899,780	\$410,857	\$476,135	\$576,814	\$100,679	21.15%
Franchise Fee	\$834,008	\$917,717	\$1,026,198	\$1,058,431	\$32,233	3.14%
Regional Sewer	\$697,867	\$616,286	\$692,561	\$629,252	-\$63,309	-9.14%
Building Fund	\$75,925	\$82,171	\$108,213	-	-\$108,213	-100.00%
Total Contribution	\$14,806,701	\$14,588,588	\$16,594,476	\$17,289,916	\$695,440	4.19%
Use of Fund Balance						
Use of Fund Balance	-	-	\$1,669,966	-	-\$1,669,966	-100.00%
Total Use of Fund Balance	-	-	\$1,669,966	-	-\$1,669,966	-100.00%
Total Revenues	\$47,244,794	\$49,780,224	\$51,540,896	\$52,272,315	\$731,419	1.42%

Expenditures

Historical Expenditures Summary



FY26 Expenditures Summary

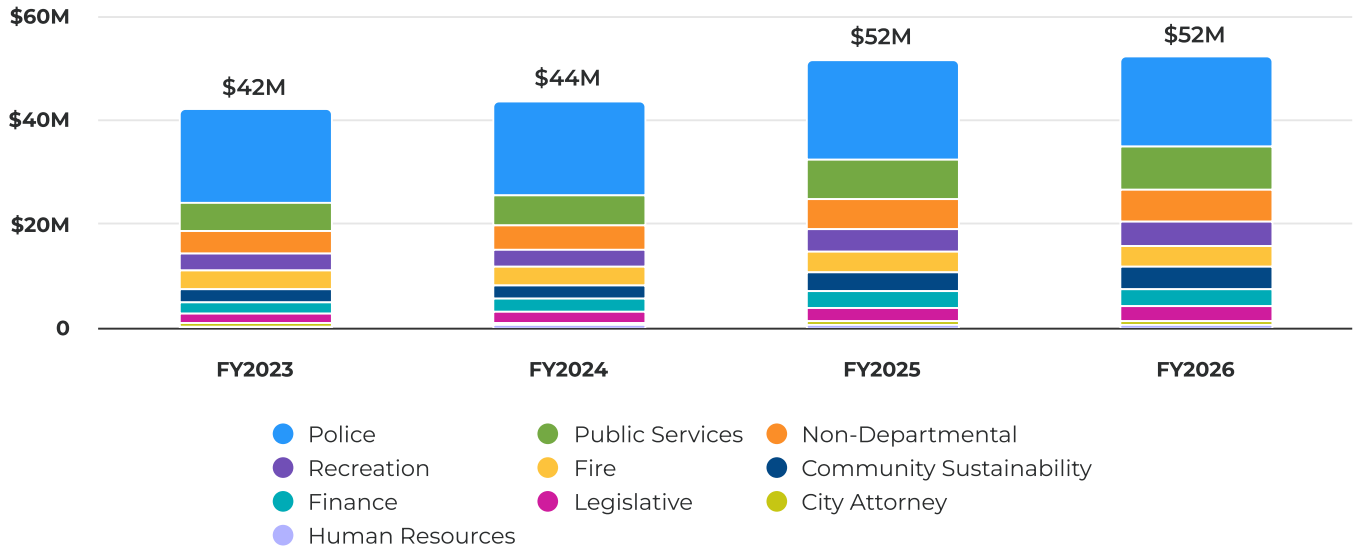


Expenditures Summary

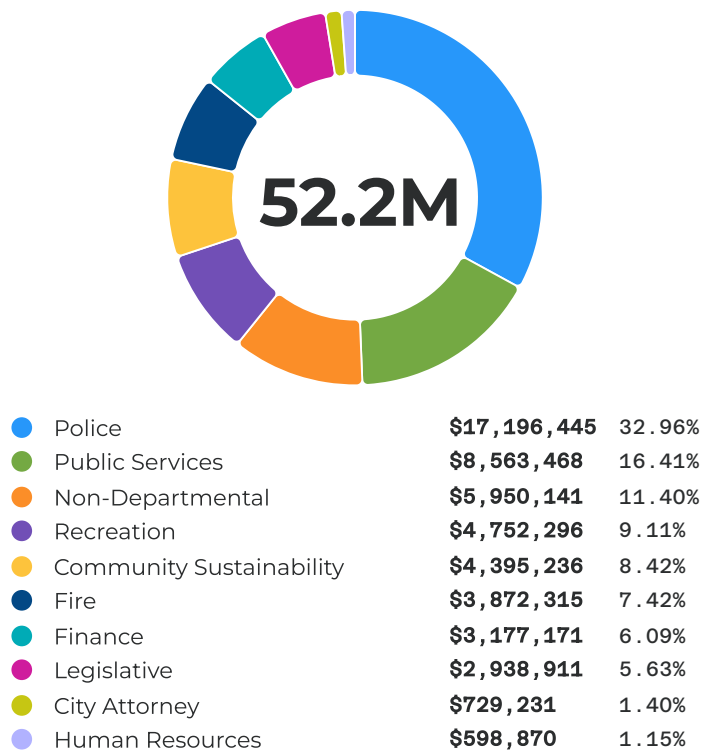
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$16,517,667	\$17,045,841	\$20,667,599	\$19,778,941	-\$888,658	-4.30%
Operating Expenditures	\$21,083,831	\$21,831,693	\$24,954,702	\$26,445,002	\$1,490,300	5.97%
9010	\$4,345,041	\$4,810,926	\$5,918,604	\$5,950,141	\$31,537	0.53%
Total Expenditures	\$41,946,539	\$43,688,460	\$51,540,905	\$52,174,084	\$633,179	1.23%

Expenditures by Department

Historical Expenditures by Department



FY26 Expenditures by Department



Expenditures by Department

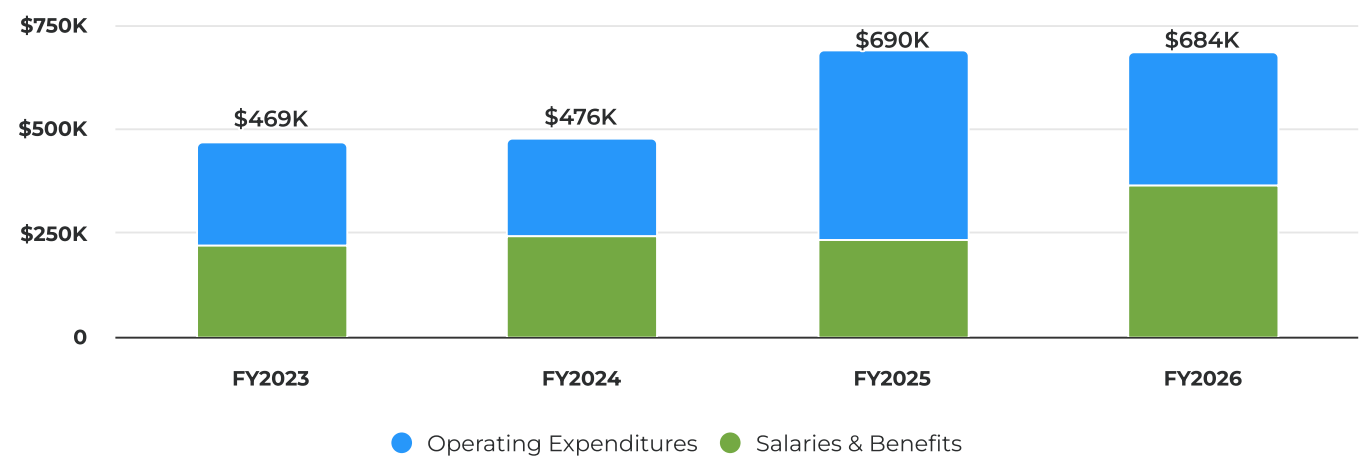
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Legislative	\$1,932,619	\$2,083,607	\$2,737,520	\$2,938,911	\$201,391	7.36%
City Attorney	\$432,002	\$617,736	\$644,842	\$729,231	\$84,389	13.09%
Finance	\$2,047,795	\$2,445,600	\$3,030,478	\$3,177,171	\$146,693	4.84%
Human Resources	\$355,852	\$432,703	\$584,304	\$598,870	\$14,566	2.49%
Community Sustainability	\$2,527,488	\$2,523,643	\$3,662,364	\$4,395,236	\$732,872	20.01%
Police	\$18,040,921	\$18,323,940	\$19,038,325	\$17,196,445	-\$1,841,880	-9.67%
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	\$8,563,468	\$875,058	11.38%
Recreation	\$3,171,735	\$3,276,998	\$4,381,477	\$4,752,296	\$370,819	8.46%
Non-Departmental	\$4,345,041	\$4,810,926	\$5,918,604	\$5,950,141	\$31,537	0.53%
Total Expenditures	\$41,946,539	\$43,688,460	\$51,540,905	\$52,174,084	\$633,179	1.23%



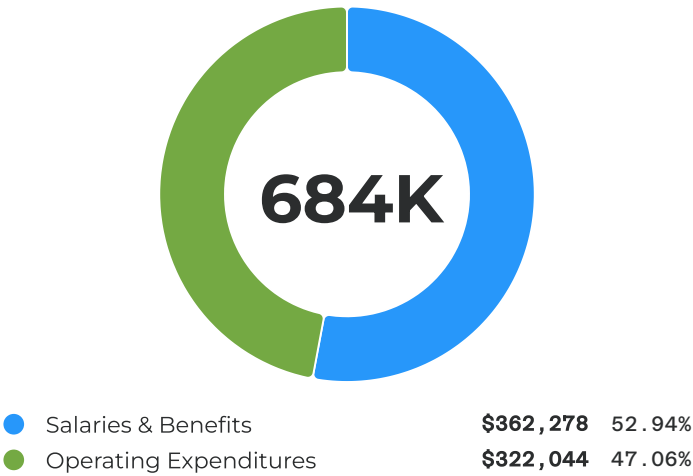
City Commission

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						
Regular	\$127,851.00	\$132,404.00	\$127,500.00	\$204,500.00	\$77,000.00	60.39%
Other Pays	\$32,486.00	\$32,631.00	\$31,200.00	\$32,100.00	\$900.00	2.88%
FICA Taxes	\$11,663.00	\$11,470.00	\$12,049.00	\$17,939.00	\$5,890.00	48.88%
Defined Benefit Plan	-	-	-	\$15,526.00	-	-
401-a Plan	\$8,337.00	\$13,240.00	\$12,750.00	\$12,750.00	-	0.00%
Life & Health Insurance	\$36,766.00	\$50,595.00	\$50,989.00	\$78,588.00	\$27,599.00	54.13%
Workers' Comp Regular	\$256.00	\$499.00	\$381.00	\$875.00	\$494.00	129.66%
Total Salaries & Benefits	\$217,359.00	\$240,839.00	\$234,869.00	\$362,278.00	\$127,409.00	54.25%

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						
Internal IT Support	\$99,890.00	\$101,827.00	\$114,054.00	\$114,327.00	\$273.00	0.24%
Profess Service Other	\$264.00	-\$150.00	\$1,000.00	\$1,000.00	-	0.00%
Other Contractual Service	\$59,400.00	\$38,880.00	\$200,000.00	\$50,000.00	-\$150,000.00	-75.00%
Training/Registration	\$2,415.00	\$5,153.00	\$5,000.00	\$6,500.00	\$1,500.00	30.00%
Lodging/Transportation	\$16,646.00	\$6,839.00	\$27,500.00	\$30,000.00	\$2,500.00	9.09%
Postage & Freight	-	-	\$200.00	\$200.00	-	0.00%
Water	\$471.00	\$682.00	\$800.00	\$1,770.00	\$970.00	121.25%
Sewer	\$557.00	\$780.00	\$650.00	\$1,661.00	\$1,011.00	155.54%
Electricity	\$3,999.00	\$3,559.00	\$4,000.00	\$4,320.00	\$320.00	8.00%
Refuse/Waste Disposal	\$259.00	\$269.00	\$350.00	\$378.00	\$28.00	8.00%
Property/Liability	\$28,750.00	\$38,813.00	\$52,398.00	\$57,638.00	\$5,240.00	10.00%
Printing & Binding	\$322.00	\$260.00	\$1,000.00	\$1,000.00	-	0.00%
Promotional Activities	\$2,368.00	\$2,225.00	\$3,000.00	\$3,000.00	-	0.00%
Advertising	\$785.00	-	\$3,000.00	\$1,500.00	-\$1,500.00	-50.00%
Other	\$552.00	\$859.00	\$5,000.00	\$5,000.00	-	0.00%
Office Supplies	\$1,019.00	\$665.00	\$900.00	\$2,500.00	\$1,600.00	177.78%
Small Tools & Equipment	\$197.00	\$1,425.00	\$250.00	\$250.00	-	0.00%
Uniforms	\$290.00	\$105.00	\$500.00	\$1,500.00	\$1,000.00	200.00%
Books, Publ, Subsc & Memb	\$33,590.00	\$32,911.00	\$35,220.00	\$39,500.00	\$4,280.00	12.15%
Total Operating Expenditures	\$251,774.00	\$235,102.00	\$454,822.00	\$322,044.00	-\$132,778.00	-29.19%
Total Expenditures	\$469,133.00	\$475,941.00	\$689,691.00	\$684,322.00	-\$5,369.00	-0.78%

The City Manager's Office coordinates with the City Commission to implement public policy while managing the City's mission, goals and objectives. The City Manager's Office also implements official policies of the Mayor and City Commission by coordinating City services in an efficient, effective and responsive manner; by providing support, guidance, communication and leadership to ensure that quality municipal services are provided to our community.

The City Manager's Office directs and assists City departments in successfully implementing City Commission's priorities. The 2021-2026 Strategic Plan priorities include positioning the City of Lake Worth Beach to be a competitive viable location of choice. Strengthening the City as a community of neighborhoods, celebrating the City's unique history, and cultural diversity, while moving the city forward towards a sustainable community and affirming government for all.

Along with ensuring the successful achievements of City Commission's priorities, the City Manager's office is also responsible for providing general oversight of all City departments in a manner that inspires success and quality customer service. In doing this, the City Manager meets regularly with the City Commission and Directors, serving as the primary liaison to ensure effective communication between City Commission and staff. The City Manager also meets other key stakeholders, to ensure effective communication between City Commission, staff, residents, and business owners. To progress in a manner that is both positive and in line with the will of the community in the city workforce that will directly & indirectly benefit the taxpayers of the City of Lake Worth Beach.

MISSION

Provide leadership and support, empowering all City departments to make fiscal responsible decisions, and give exceptional customer service to all, while successfully achieving the priorities of City Commission.

GOALS

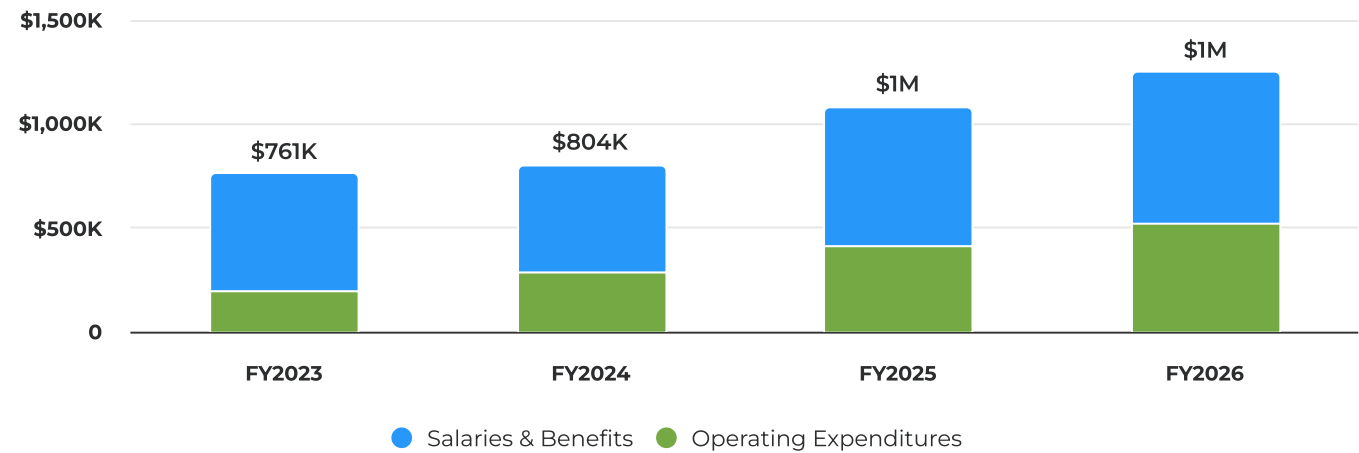
Ensure the efficient and effective operation of the city by overseeing all municipal departments, managing the budget, implementing city policies, providing strategic leadership, maintaining positive community relations, ensuring public safety and security to all while working closely with the City Commission to achieve long-term goals. These goals also include identifying and seeking funding opportunities for projects and programs that benefits the city and its residents.

OBJECTIVES

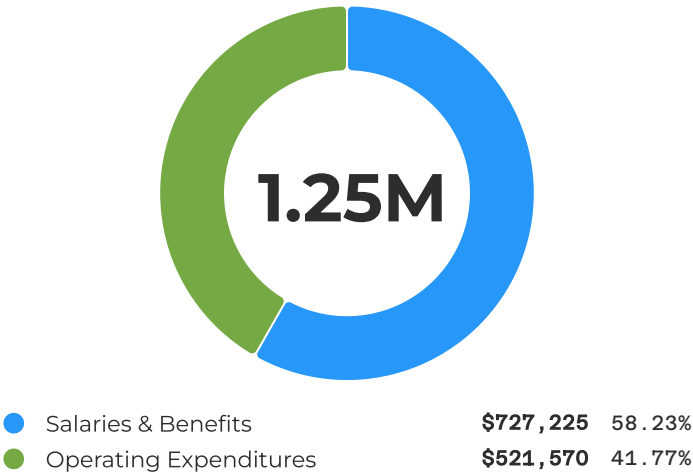
- Instill a culture of excellence and continuous improvement in the City workforce that directly benefits the residential and commercial taxpayers of the City of Lake Worth Beach.
- Continue to develop a variety of City sponsored programming to create a vibrant, high-quality entertainment and cultural venue.
- Continue to develop a strong citizen outreach program enhancing our website and social media platform with effective up-to-date information that is easily accessible.

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary



Expenditures Summary

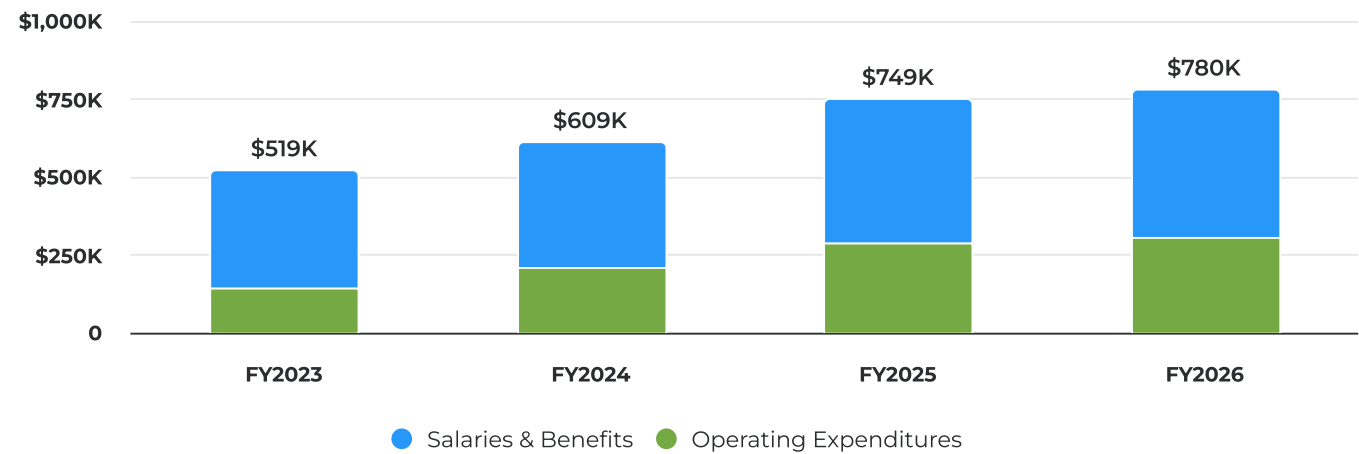
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits						
Regular	\$402,004	\$396,429	\$468,032	\$506,716	\$38,684	8.27%
Part Time	-	-	\$48,489	\$50,913	\$2,424	5.00%
Standard Overtime	\$3,882	\$2,455	-	\$3,000	\$3,000	-
Longevity	-	\$900	-	\$1,500	-	-
Other Pays	\$10,879	\$7,729	\$13,800	\$13,800	-	0.00%
FICA Taxes	\$26,249	\$27,403	\$35,812	\$39,531	\$3,719	10.38%
Defined Benefit Plan	\$76,165	\$23,367	\$17,079	\$17,372	\$293	1.72%
401-a Plan	\$11,092	\$19,536	\$39,971	\$41,970	\$1,999	5.00%
Life & Health Insurance	\$38,298	\$33,211	\$44,595	\$46,929	\$2,334	5.23%
Workers' Comp Regular	\$667	\$3,723	\$1,663	\$5,494	\$3,831	230.37%
Total Salaries & Benefits	\$569,236	\$514,753	\$669,441	\$727,225	\$57,784	8.63%
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
Internal IT Support	\$71,643	\$77,904	\$93,323	\$92,239	-\$1,084	-1.16%
Other Contractual Service	\$63,982	\$147,880	\$215,000	\$319,000	\$104,000	48.37%
Training/Registration	\$1,840	\$1,250	\$6,600	\$6,600	-	0.00%
Lodging/Transportation	\$2,959	\$2,055	\$4,000	\$4,000	-	0.00%
Postage & Freight	-	-	\$100	\$200	\$100	100.00%
Water	\$491	\$711	\$750	\$1,846	\$1,096	146.13%
Sewer	\$581	\$814	\$800	\$1,731	\$931	116.37%
Electricity	\$4,168	\$3,710	\$3,980	\$4,298	\$318	7.99%
Refuse/Waste Disposal	\$270	\$281	\$350	\$378	\$28	8.00%
Operating/Capital Leasing	\$2,240	\$3,360	\$3,361	\$3,365	\$4	0.12%
Property/Liability	\$29,277	\$39,524	\$53,357	\$58,693	\$5,336	10.00%
Equipment-General	-	-	\$400	\$400	-	0.00%
Printing & Binding	\$1,073	\$1,461	\$4,875	\$4,875	-	0.00%
Promotional Activities	\$84	\$1,675	\$7,000	\$3,000	-\$4,000	-57.14%
Advertising	\$300	-	\$2,495	\$2,495	-	0.00%
Other	\$1,873	\$98	\$6,700	\$6,700	-	0.00%
Office Supplies	\$2,629	\$2,689	\$3,500	\$3,500	-	0.00%
Office Furniture	-	\$7	-	-	-	-
Small Tools & Equipment	-	\$1,425	-	-	-	-
Books, Publ, Subsc & Memb	\$5,975	\$1,887	\$7,750	\$7,750	-	0.00%
Equipment-Technology	\$2,208	-	\$500	\$500	-	0.00%
City Manager	-	\$2,220	-	-	-	-
Total Operating Expenditures	\$191,593	\$288,951	\$414,841	\$521,570	\$106,729	25.73%
Total Expenditures	\$760,829	\$803,704	\$1,084,282	\$1,248,795	\$164,513	15.17%

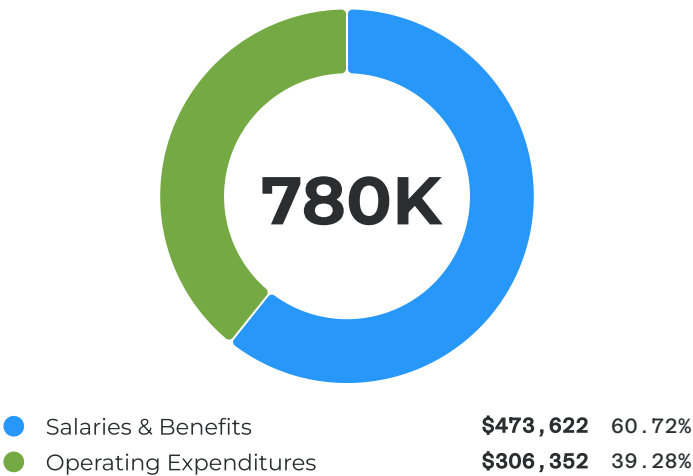
City Clerk

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary



Expenditures Summary

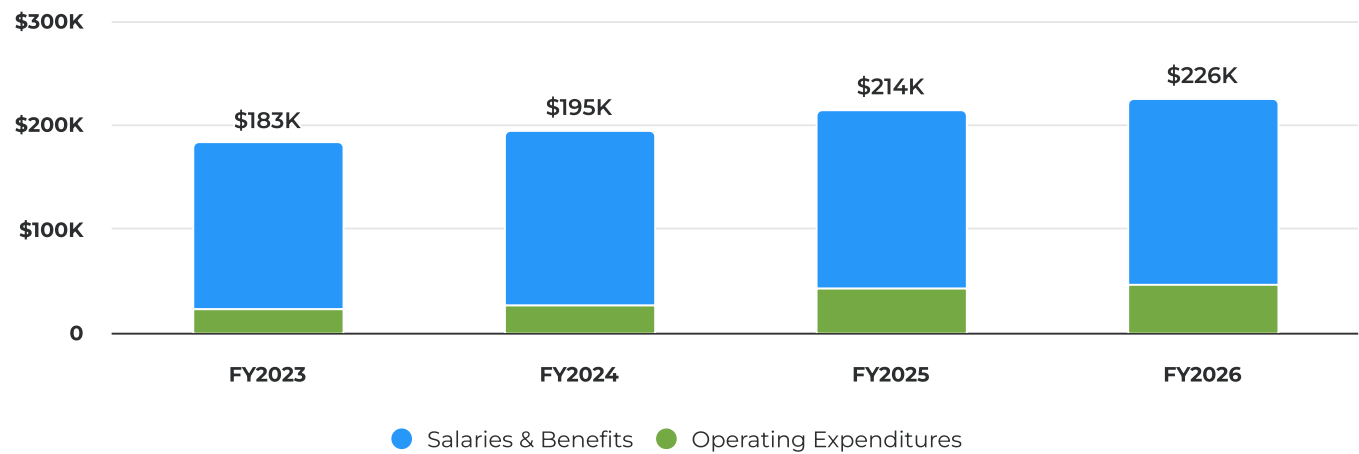
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits						
Regular	\$264,602	\$273,003	\$339,154	\$348,745	\$9,591	2.83%
Part Time	\$17,080	\$10,194	-	-	-	-
Standard Overtime	\$3,111	\$359	-	\$1,500	-	-
Longevity	\$1,400	\$1,500	\$1,725	\$3,200	\$1,475	85.51%
Other Pays	\$12,076	\$11,587	\$10,800	\$10,800	-	0.00%
FICA Taxes	\$22,161	\$22,503	\$26,469	\$27,727	\$1,258	4.75%
Defined Benefit Plan	\$10,657	\$46,113	\$33,569	\$26,039	-\$7,530	-22.43%
401-a Plan	\$4,067	\$7,497	\$20,488	\$22,588	\$2,100	10.25%
Life & Health Insurance	\$42,979	\$28,674	\$30,512	\$32,245	\$1,733	5.68%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Workers' Comp Regular	\$437	\$428	\$741	\$778	\$37	4.99%
Total Salaries & Benefits	\$378,570	\$401,858	\$463,458	\$473,622	\$10,164	2.19%
Operating Expenditures						
Internal IT Support	\$63,747	\$63,163	\$79,876	\$97,182	\$17,306	21.67%
Profess Service Other	\$6,586	\$5,997	\$12,000	\$20,000	\$8,000	66.67%
Other Contractual Service	-	-	\$800	-	-\$800	-100.00%
Pollworkers	-	\$13,985	\$30,000	\$30,000	-	0.00%
Training/Registration	\$1,479	\$900	\$2,500	\$2,500	-	0.00%
Lodging/Transportation	\$1,857	\$889	\$3,500	\$3,500	-	0.00%
Postage & Freight	-	\$22	\$50	\$50	-	0.00%
Water	\$528	\$765	\$700	\$1,985	\$1,285	183.57%
Sewer	\$625	\$874	\$900	\$1,862	\$962	106.89%
Electricity	\$4,483	\$3,990	\$4,500	\$4,860	\$360	8.00%
Refuse/Waste Disposal	\$291	\$301	\$250	\$396	\$146	58.40%
Operating/Capital Leasing	\$4,731	\$2,319	\$3,000	\$3,000	-	0.00%
Property/Liability	\$18,439	\$24,893	\$33,606	\$36,967	\$3,361	10.00%
Printing & Binding	\$2,018	\$425	\$2,000	\$1,500	-\$500	-25.00%
Promotional Activities	\$3,870	\$1,164	\$4,000	\$4,000	-	0.00%
Advertising	\$1,383	\$8,664	\$13,000	\$3,000	-\$10,000	-76.92%
Elections	\$28,974	\$70,087	\$92,500	\$92,500	-	0.00%
Office Supplies	\$1,096	\$1,595	\$1,200	\$1,500	\$300	25.00%
Small Tools & Equipment	\$122	\$6,484	\$500	\$500	-	0.00%
Books, Publ, Subsc & Memb	\$668	\$474	\$970	\$1,050	\$80	8.25%
Total Operating Expenditures	\$140,897	\$206,991	\$285,852	\$306,352	\$20,500	7.17%
Total Expenditures	\$519,467	\$608,849	\$749,310	\$779,974	\$30,664	4.09%

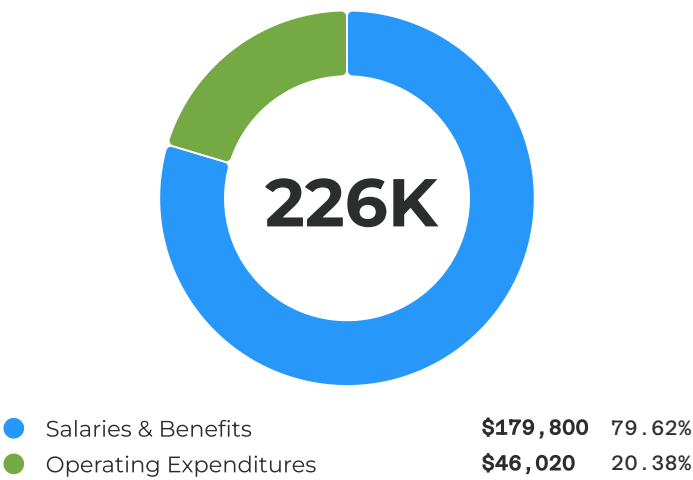
Internal Auditor

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary



Expenditures Summary

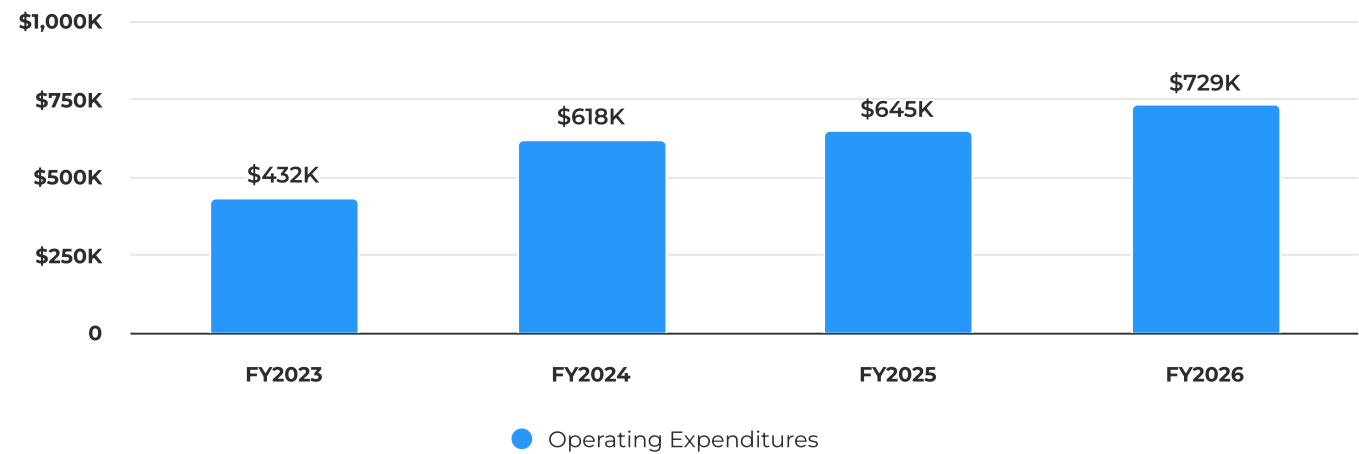
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits						
Regular	\$121,469	\$129,440	\$131,020	\$137,571	\$6,551	5.00%
Other Pays	\$7,287	\$6,542	\$6,300	\$6,300	-	0.00%
FICA Taxes	\$9,647	\$10,192	\$10,436	\$10,937	\$501	4.80%
Defined Cont Plan	\$12,101	\$12,944	\$13,102	\$13,757	\$655	5.00%
Life & Health Insurance	\$9,835	\$10,269	\$10,360	\$10,924	\$564	5.44%
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						
Internal IT Support	\$7,651	\$7,685	\$9,264	\$9,155	-\$109	-1.18%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Other	-	-	\$5,000	\$5,000	-	0.00%
Training/Registration	\$1,639	\$1,419	\$3,000	\$3,700	\$700	23.33%
Lodging/Transportation	\$946	-	\$1,450	\$2,250	\$800	55.17%
Property/Liability	\$11,555	\$15,599	\$21,059	\$23,165	\$2,106	10.00%
Printing & Binding	\$250	\$186	\$500	\$500	-	0.00%
Oblig/Other	-	-	\$500	\$500	-	0.00%
Office Supplies	-	\$230	\$1,300	\$1,100	-\$200	-15.38%
Books, Publ, Subsc & Memb	\$605	\$410	\$650	\$650	-	0.00%
Total Operating Expenditures	\$22,646	\$25,529	\$42,723	\$46,020	\$3,297	7.72%
Total Expenditures	\$183,190	\$195,113	\$214,237	\$225,820	\$11,583	5.41%

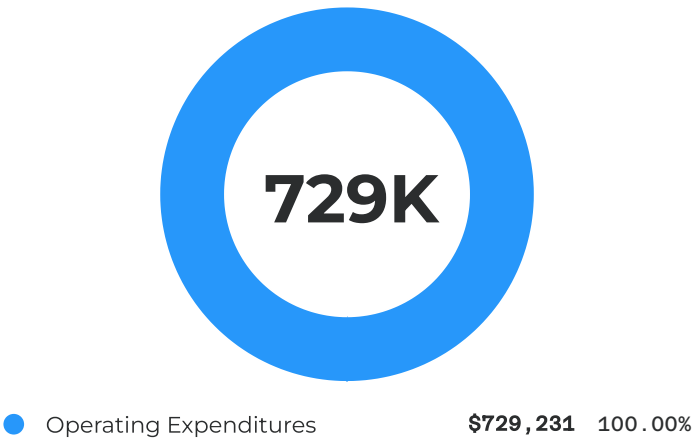
Legal Council

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary



Expenditures Summary

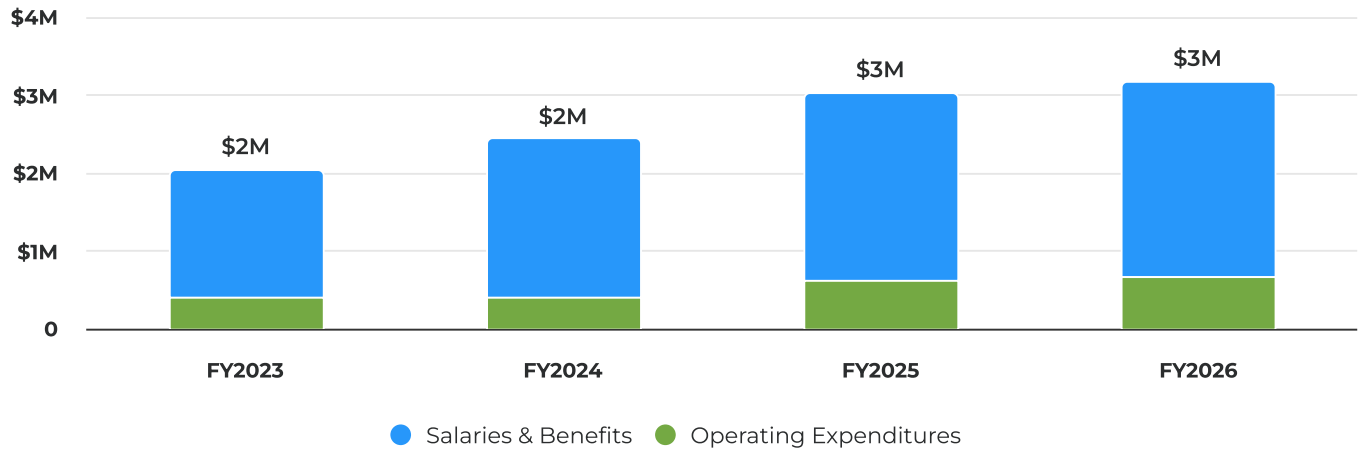
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Operating Expenditures						
Legal	\$383,921	\$559,817	\$588,000	\$668,000	\$80,000	13.61%
Internal IT Support	\$12,383	\$12,881	\$14,964	\$15,204	\$240	1.60%
Water	\$281	\$407	\$1,700	\$1,836	\$136	8.00%
Sewer	\$332	\$465	\$1,200	\$1,296	\$96	8.00%
Electricity	\$2,385	\$2,123	\$2,100	\$2,333	\$233	11.10%
Refuse/Waste Disposal	\$155	\$160	\$200	\$216	\$16	8.00%
Property/Liability	\$20,125	\$27,169	\$36,678	\$40,346	\$3,668	10.00%
Court Reporting Services	\$12,420	\$14,714	-	-	-	-
Total Operating Expenditures	\$432,002	\$617,736	\$644,842	\$729,231	\$84,389	13.09%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Total Expenditures	\$432,002	\$617,736	\$644,842	\$729,231	\$84,389	13.09%

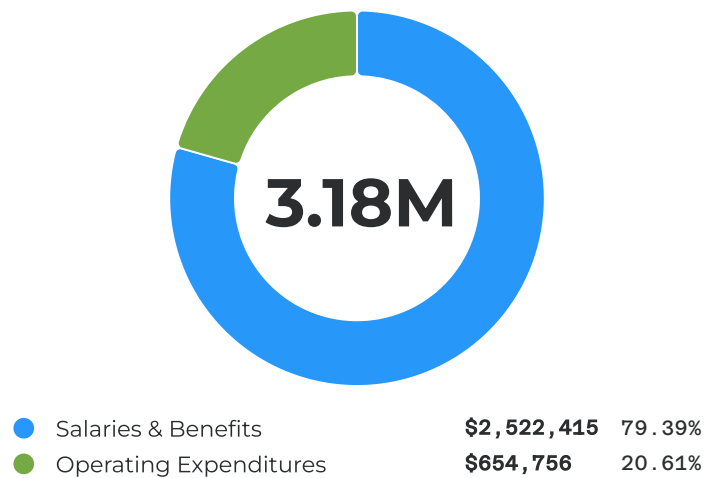
Financial Services

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary



Expenditures Summary

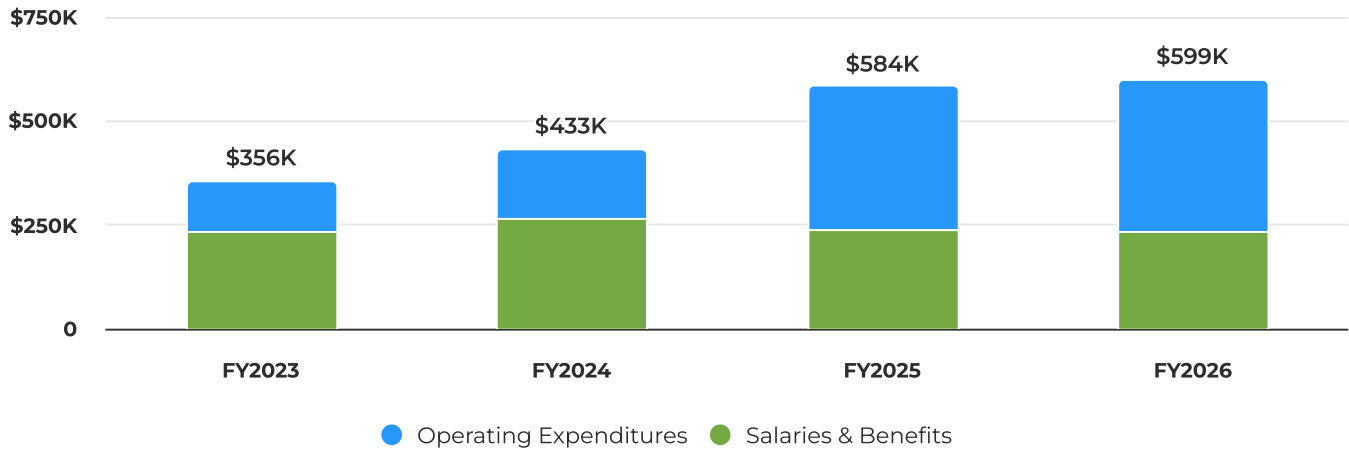
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits						
Regular	\$1,085,109	\$1,402,311	\$1,612,709	\$1,708,329	\$95,620	5.93%
Part Time	\$39,192	\$52,142	\$46,644	\$46,644	-	0.00%
Standard Overtime	\$6,729	\$2,440	\$5,000	\$10,000	\$5,000	100.00%
Longevity	\$600	\$1,425	\$2,400	\$4,800	\$2,400	100.00%
Other Pays	\$12,595	\$15,888	\$15,300	\$15,300	-	0.00%
FICA Taxes	\$85,655	\$110,386	\$128,470	\$136,352	\$7,882	6.14%
Defined Benefit Plan	\$239,611	\$226,547	\$300,381	\$275,458	-\$24,923	-8.30%
Defined Cont Plan	\$27,535	\$40,661	\$41,118	\$45,822	\$4,704	11.44%
Life & Health Insurance	\$157,595	\$200,457	\$249,871	\$277,150	\$27,279	10.92%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
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	\$2,522,415	\$118,084	4.91%
Operating Expenditures						
Internal IT Support	\$148,226	\$169,885	\$209,312	\$220,427	\$11,115	5.31%
Accounting & Auditing	\$58,435	\$51,464	\$76,100	\$150,000	\$73,900	97.11%
Other Contractual Service	\$57,276	\$24,115	\$48,210	\$52,050	\$3,840	7.97%
Training/Registration	\$4,929	\$8,986	\$19,400	\$22,805	\$3,405	17.55%
Lodging/Transportation	\$2,216	\$5,933	\$5,000	\$6,000	\$1,000	20.00%
PEU	-	\$1,000	-	\$1,000	-	-
PMSA	-	-	-	\$1,000	-	-
Postage & Freight	\$3,778	\$9,345	\$6,000	\$7,500	\$1,500	25.00%
Water	\$1,622	\$2,351	\$6,000	\$6,480	\$480	8.00%
Sewer	\$1,920	\$2,689	\$3,500	\$5,723	\$2,223	63.51%
Electricity	\$13,779	\$12,265	\$12,350	\$13,476	\$1,126	9.12%
Refuse/Waste Disposal	\$894	\$927	\$560	\$1,219	\$659	117.68%
Operating/Capital Leasing	\$7,165	\$7,111	\$6,700	\$6,700	-	0.00%
Property/Liability	\$36,851	\$49,749	\$67,161	\$73,877	\$6,716	10.00%
Equipment-General	\$1,350	\$2,225	\$1,350	\$1,350	-	0.00%
Printing & Binding	\$11,417	\$5,408	\$6,500	\$13,000	\$6,500	100.00%
Advertising	\$16,079	\$16,574	\$24,000	\$30,000	\$6,000	25.00%
Office Supplies	\$8,965	\$9,413	\$14,000	\$14,000	-	0.00%
Gas, Lubricants & Oil	-	\$41	-	-	-	-
Computer Software	\$8,800	\$3,347	\$7,274	\$7,274	-	0.00%
Books, Publ, Subsc & Memb	\$1,765	\$2,595	\$1,730	\$4,410	\$2,680	154.91%
Equipment-Technology	\$5,959	-	-	\$6,465	-	-
Equipment	-	\$5,789	\$111,000	\$10,000	-\$101,000	-90.99%
Total Operating Expenditures	\$391,426	\$391,212	\$626,147	\$654,756	\$28,609	4.57%
Total Expenditures	\$2,047,795	\$2,445,600	\$3,030,478	\$3,177,171	\$146,693	4.84%

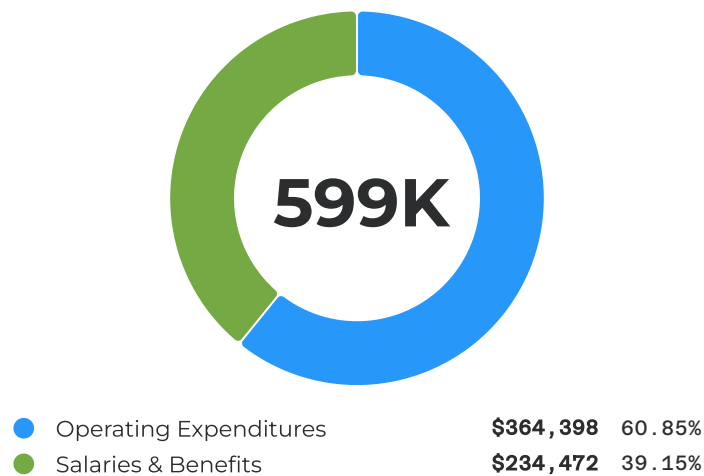
Human Resources

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary



Expenditures Summary

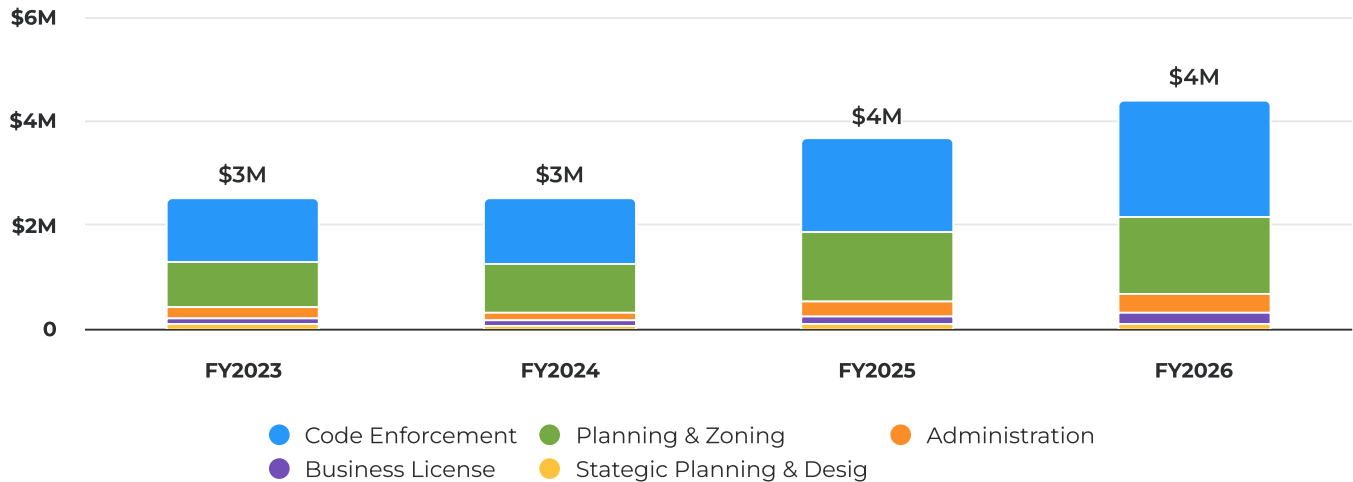
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits						
Regular	\$168,876	\$185,702	\$149,835	\$166,584	\$16,749	11.18%
Part Time	-	-	\$23,299	-	-\$23,299	-100.00%
Standard Overtime	\$1,364	\$1,522	-	\$3,000	\$3,000	-
Longevity	\$303	\$656	\$450	\$875	\$425	94.44%
Other Pays	\$303	\$95	\$2,475	\$2,475	-	0.00%
FICA Taxes	\$12,762	\$14,020	\$13,451	\$13,212	-\$239	-1.78%
Defined Benefit Plan	\$21,516	\$29,521	\$21,915	\$21,397	-\$518	-2.36%
Defined Cont Plan	\$3,085	\$5,549	\$6,217	\$6,855	\$638	10.26%
Life & Health Insurance	\$23,497	\$25,696	\$18,646	\$19,639	\$993	5.33%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Workers' Comp Regular	\$250	\$271	\$414	\$435	\$21	5.07%
Total Salaries & Benefits	\$231,956	\$263,032	\$236,702	\$234,472	-\$2,230	-0.94%
Operating Expenditures						
Recruiting Expense	-	-	\$33,500	\$33,500	-	0.00%
Medical	-	-	\$10,000	\$10,000	-	0.00%
Internal IT Support	\$69,778	\$51,154	\$70,749	\$71,331	\$582	0.82%
Employee Training	\$9,244	\$22,845	\$68,500	\$68,500	-	0.00%
Other Contractual Service	\$7,780	\$51,805	\$40,500	\$52,500	\$12,000	29.63%
Training/Registration	\$3,104	\$7,607	\$20,000	\$20,000	-	0.00%
Lodging/Transportation	\$1,725	\$3,893	\$10,000	\$10,000	-	0.00%
Postage & Freight	\$629	-\$63	\$1,700	\$1,700	-	0.00%
Water	\$1,720	\$560	\$1,500	\$1,620	\$120	8.00%
Sewer	\$457	\$641	\$450	\$1,364	\$914	203.11%
Electricity	\$3,284	\$2,924	\$2,500	\$3,212	\$712	28.48%
Refuse/Waste Disposal	\$213	\$221	\$180	\$291	\$111	61.67%
Operating/Capital Leasing	-	\$3,046	\$9,600	\$9,600	-	0.00%
Property/Liability	\$10,465	\$14,128	\$19,073	\$20,980	\$1,907	10.00%
Equipment-General	-	-	\$700	\$700	-	0.00%
Printing & Binding	\$1,068	\$740	\$1,500	\$1,500	-	0.00%
Promotional Activities	\$1,102	\$4,221	\$5,000	\$5,000	-	0.00%
Oblig/Other	\$9,851	\$1,279	\$46,000	\$46,000	-	0.00%
Office Supplies	\$3,258	\$2,949	\$4,500	\$4,950	\$450	10.00%
Gas, Lubricants & Oil	-	-	\$150	\$150	-	0.00%
Small Tools & Equipment	-	-	\$500	\$500	-	0.00%
Books, Publ, Subsc & Memb	\$218	\$1,721	\$1,000	\$1,000	-	0.00%
Total Operating Expenditures	\$123,896	\$169,671	\$347,602	\$364,398	\$16,796	4.83%
Total Expenditures	\$355,852	\$432,703	\$584,304	\$598,870	\$14,566	2.49%

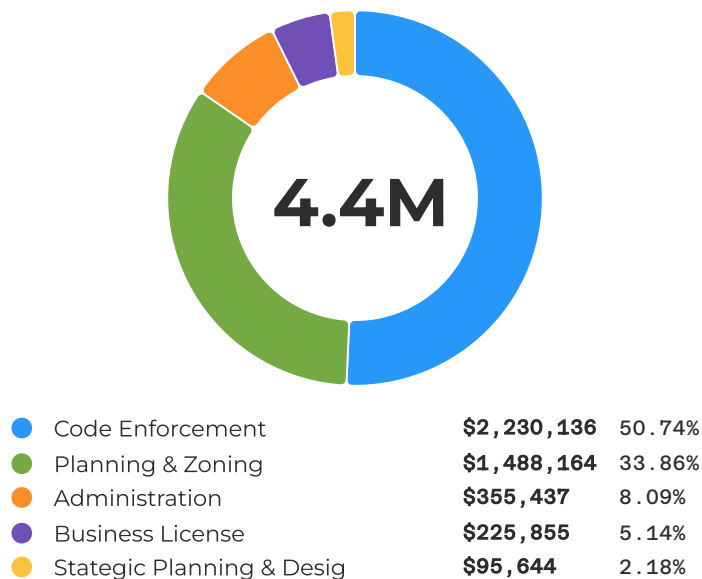
Community Sustainability

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						
Regular	\$96,307	\$72,357	\$81,404	\$110,781	\$29,377	36.09%
Standard Overtime	-	-	-	\$100	-	-
Longevity	-	\$195	\$304	\$1,250	\$946	311.18%
Other Pays	\$692	\$74	\$1,935	\$1,260	-\$675	-34.88%
FICA Taxes	\$6,876	\$5,246	\$6,375	\$8,661	\$2,286	35.86%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Defined Benefit Plan	\$3,684	\$7,008	\$6,647	\$14,748	\$8,101	121.87%
401-a Plan	\$7,341	\$3,799	\$5,482	\$4,413	-\$1,069	-19.50%
Life & Health Insurance	\$16,720	\$5,820	\$6,134	\$22,601	\$16,467	268.45%
Workers' Comp Regular	\$154	\$336	\$319	\$478	\$159	49.84%
Internal IT Support	\$37,899	\$37,538	\$45,297	\$45,623	\$326	0.72%
Profess Services Other	-	\$4,744	\$108,000	\$75,000	-\$33,000	-30.56%
Training/Registration	\$158	\$605	\$1,000	\$2,500	\$1,500	150.00%
Lodging/Transportation	-	-	\$500	\$1,500	\$1,000	200.00%
PEU	-	-	\$400	-	-\$400	-100.00%
Postage & Freight	-	-	\$250	\$250	-	0.00%
Operating/Capital Leasing	\$198	-	\$275	\$275	-	0.00%
Property/Liability	\$5,684	\$7,673	\$10,359	\$11,395	\$1,036	10.00%
Buildings	-	-	\$15,000	\$15,000	-	0.00%
Equipment-Garage	\$8,167	-	\$6,480	\$7,452	\$972	15.00%
Printing & Binding	\$987	\$2,468	\$3,000	\$3,000	-	0.00%
Advertising	-	-	\$250	\$250	-	0.00%
Other	-	-	\$100	\$100	-	0.00%
Office Supplies	\$1,047	\$270	\$500	\$500	-	0.00%
Gas, Lubricants & Oil	\$132	-	\$450	\$450	-	0.00%
Small Tools & Equipment	-	\$164	\$200	\$200	-	0.00%
Other	-	\$453	\$150	\$150	-	0.00%
Books, Publ, Subsc & Memb	\$1,011	\$200	\$500	\$2,500	\$2,000	400.00%
Misc. Equipment	-	-	\$900	\$25,000	\$24,100	2,677.78%
Total Administration	\$187,057	\$148,950	\$302,211	\$355,437	\$53,226	17.61%
Planning & Zoning						
Equipment-Garage	\$3,267	-	\$6,480	\$7,452	\$972	15.00%
Gas, Lubricants & Oil	\$147	\$293	-	-	-	-
Regular	\$489,517	\$534,263	\$721,033	\$828,253	\$107,220	14.87%
Part Time	\$6,375	\$7,353	\$25,513	\$26,791	\$1,278	5.01%
Standard Overtime	\$1,979	\$2,604	\$5,000	\$5,000	-	0.00%
Longevity	\$2,025	\$956	\$2,430	\$2,400	-\$30	-1.23%
Other Pays	-	\$113	\$2,925	\$4,500	\$1,575	53.85%
FICA Taxes	\$37,891	\$41,100	\$57,858	\$66,252	\$8,394	14.51%
Defined Benefit Plan	\$112,503	\$122,040	\$162,172	\$148,666	-\$13,506	-8.33%
401-a Plan	\$2,793	\$584	\$7,234	\$12,271	\$5,037	69.63%
Life & Health Insurance	\$70,285	\$83,210	\$112,111	\$142,927	\$30,816	27.49%
Workers' Comp Regular	\$7,944	\$7,579	\$11,882	\$12,476	\$594	5.00%
Internal IT Support	\$78,617	\$82,579	\$99,893	\$127,612	\$27,719	27.75%
Profess Services Other	\$6,587	\$20,584	\$60,000	\$60,000	-	0.00%
Training/Registration	-\$108	\$1,270	\$1,500	\$3,000	\$1,500	100.00%
Lodging/Transportation	\$808	\$4	\$900	\$1,200	\$300	33.33%
Postage & Freight	\$467	\$186	\$1,000	\$1,000	-	0.00%
Water	\$104	\$97	\$1,100	\$1,188	\$88	8.00%
Sewer	\$61	\$57	\$1,500	\$1,620	\$120	8.00%
Electricity	\$1,240	\$1,080	\$1,900	\$2,052	\$152	8.00%

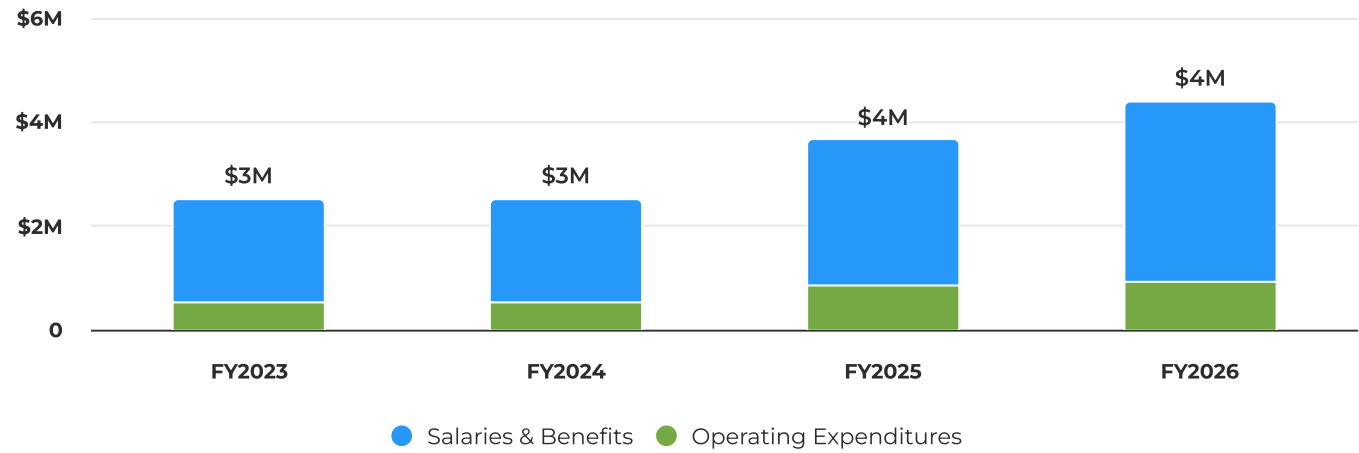
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Refuse/Waste Disposal	\$52	\$53	\$100	\$108	\$8	8.00%
Operating/Capital Leasing	\$100	\$1,000	\$1,200	\$1,200	-	0.00%
Property/Liability	\$472	\$637	\$860	\$946	\$86	10.00%
Printing & Binding	\$3,423	\$3,231	\$3,500	\$3,500	-	0.00%
Advertising	\$9,195	\$4,743	\$8,000	\$8,000	-	0.00%
Other	\$1,305	\$1,813	\$1,000	\$1,000	-	0.00%
Office Supplies	\$1,917	\$1,229	\$1,800	\$1,800	-	0.00%
Small Tools & Equipment	-	\$67	\$150	\$150	-	0.00%
Books, Publ, Subsc & Memb	\$2,740	\$934	\$1,200	\$1,800	\$600	50.00%
Machinery & Equipment	\$33,000	-	-	-	-	-
Building Permit	-	\$6,304	-	-	-	-
Misc. Equipment	\$5,989	-	\$16,200	\$15,000	-\$1,200	-7.41%
Total Planning & Zoning	\$880,695	\$925,963	\$1,316,441	\$1,488,164	\$171,723	13.04%
Code Enforcement						
Equipment-Technology	\$456	-	-	-	-	-
Regular	\$637,135	\$681,374	\$927,174	\$1,162,926	\$235,752	25.43%
Part Time	-	-	\$29,422	\$30,893	\$1,471	5.00%
Standard Overtime	\$1,911	\$2,350	\$5,000	\$10,000	\$5,000	100.00%
Longevity	\$3,241	\$3,881	\$3,094	\$6,550	\$3,456	111.70%
Other Pays	\$563	\$116	\$2,925	\$4,500	\$1,575	53.85%
FICA Taxes	\$48,736	\$50,986	\$73,978	\$92,869	\$18,891	25.54%
Defined Benefit Plan	\$164,166	\$126,365	\$212,179	\$226,991	\$14,812	6.98%
401-a Plan	\$2,672	\$7,348	\$7,846	\$13,973	\$6,127	78.09%
Life & Health Insurance	\$125,280	\$119,397	\$183,535	\$292,401	\$108,866	59.32%
Workers' Comp Regular	\$9,416	\$8,934	\$23,432	\$24,604	\$1,172	5.00%
Internal IT Support	\$144,547	\$151,336	\$182,124	\$195,263	\$13,139	7.21%
Profess Services Other	-	\$2,000	\$10,000	\$7,500	-\$2,500	-25.00%
Other Contractual Service	\$865	\$1,825	\$20,000	\$7,500	-\$12,500	-62.50%
Training/Registration	\$1,522	\$4,992	\$1,500	\$7,000	\$5,500	366.67%
Lodging/Transportation	-	\$564	-	\$2,800	-	-
Postage & Freight	\$14,150	\$12,241	\$15,000	\$20,000	\$5,000	33.33%
Water	\$80	\$75	\$80	\$99	\$19	23.75%
Sewer	\$47	\$44	\$45	\$59	\$14	31.11%
Electricity	\$959	\$835	\$900	\$972	\$72	8.00%
Refuse/Waste Disposal	\$40	\$41	\$75	\$81	\$6	8.00%
Operating/Capital Leasing	\$2,163	\$3,319	\$3,500	\$3,500	-	0.00%
Property/Liability	\$5,778	\$7,800	\$10,530	\$11,583	\$1,053	10.00%
Equipment-Garage	\$58,800	\$67,620	\$71,283	\$81,972	\$10,689	15.00%
Heavy Equipment	\$735	\$2,728	-	-	-	-
Printing & Binding	\$5,159	\$5,592	\$4,000	\$3,500	-\$500	-12.50%
Advertising	\$266	\$206	\$500	\$500	-	0.00%
Other	-	-	\$500	\$500	-	0.00%
Office Supplies	\$2,982	\$4,017	\$4,000	\$5,000	\$1,000	25.00%
Gas, Lubricants & Oil	\$6,627	\$6,558	\$10,000	\$10,000	-	0.00%
Small Tools & Equipment	-	\$90	\$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
Uniforms	\$420	\$1,768	\$1,500	\$1,500	-	0.00%
Other	\$86	\$1,322	\$1,600	\$1,600	-	0.00%
Books, Publ, Subsc & Memb	\$1,693	\$534	\$1,000	\$3,000	\$2,000	200.00%
Machinery & Equipment	\$6,000	-	-	-	-	-
Total Code Enforcement	\$1,246,495	\$1,276,258	\$1,807,222	\$2,230,136	\$422,914	23.40%
Business License						
Regular	\$39,503	\$32,792	\$52,530	\$86,492	\$33,962	64.65%
Standard Overtime	\$545	\$288	-	\$375	\$375	-
Longevity	\$619	\$975	\$694	\$760	\$66	9.51%
FICA Taxes	\$2,704	\$2,297	\$4,072	\$6,703	\$2,631	64.61%
Defined Benefit Plan	\$6,448	\$7,528	\$13,132	\$18,694	\$5,562	42.35%
Life & Health Insurance	\$14,042	\$9,305	\$11,929	\$34,037	\$22,108	185.33%
Workers' Comp Regular	\$66	\$49	\$66	\$69	\$3	4.55%
Internal IT Support	\$38,490	\$40,250	\$47,395	\$62,575	\$15,180	32.03%
Training/Registration	-	\$423	\$500	\$1,000	\$500	100.00%
Lodging/Transportation	-	\$491	\$500	\$500	-	0.00%
Postage & Freight	\$3,900	\$4,904	\$5,000	\$6,000	\$1,000	20.00%
Operating/Capital Leasing	\$298	\$831	\$1,000	\$850	-\$150	-15.00%
Printing & Binding	\$5,615	\$5,150	\$6,000	\$6,500	\$500	8.33%
Office Supplies	\$582	\$649	\$650	\$800	\$150	23.08%
Books, Publ, Subsc & Memb	\$70	\$454	\$500	\$500	-	0.00%
Total Business License	\$112,882	\$106,386	\$143,968	\$225,855	\$81,887	56.88%
Strategic Planning & Desig						
Regular	\$61,718	\$30,132	\$30,022	\$33,099	\$3,077	10.25%
Longevity	\$450	\$146	\$158	\$225	\$67	42.41%
Other Pays	\$606	\$36	\$945	\$945	-	0.00%
FICA Taxes	\$4,102	\$2,123	\$2,371	\$2,611	\$240	10.12%
Defined Cont Plan	\$6,198	\$2,748	\$2,859	\$3,152	\$293	10.25%
Life & Health Insurance	\$3,543	\$1,512	\$1,578	\$1,663	\$85	5.39%
Workers' Comp Regular	\$103	\$44	\$205	\$215	\$10	4.88%
Internal IT Support	\$7,432	\$8,336	\$9,534	\$9,654	\$120	1.26%
Other	\$9,272	-	\$15,000	\$15,000	-	0.00%
Other Contractual Service	-	\$17,725	\$20,000	\$15,000	-\$5,000	-25.00%
Training/Registration	\$1,181	-	\$1,000	\$3,730	\$2,730	273.00%
Lodging/Transportation	-	-	\$1,000	\$1,000	-	0.00%
Printing & Binding	\$1,463	\$3,284	\$2,500	\$2,500	-	0.00%
Promotional Activities	\$981	-	\$2,500	\$2,500	-	0.00%
Advertising	-	-	\$500	\$500	-	0.00%
Office Supplies	\$141	-	\$200	\$200	-	0.00%
Other	-	-	\$150	\$150	-	0.00%
Books, Publ, Subsc & Memb	\$3,169	-	\$1,000	\$2,500	\$1,500	150.00%
Misc. Equipment	-	-	\$1,000	\$1,000	-	0.00%

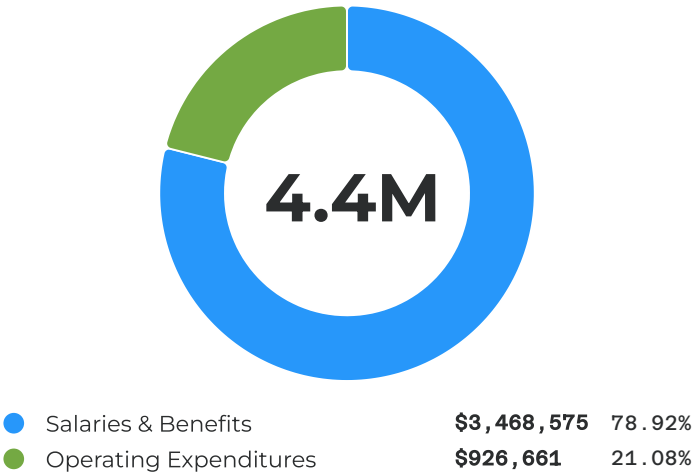
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Total Strategic Planning & Design	\$100,359	\$66,086	\$92,522	\$95,644	\$3,122	3.37%
Total Expenditures	\$2,527,488	\$2,523,643	\$3,662,364	\$4,395,236	\$732,872	20.01%

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary



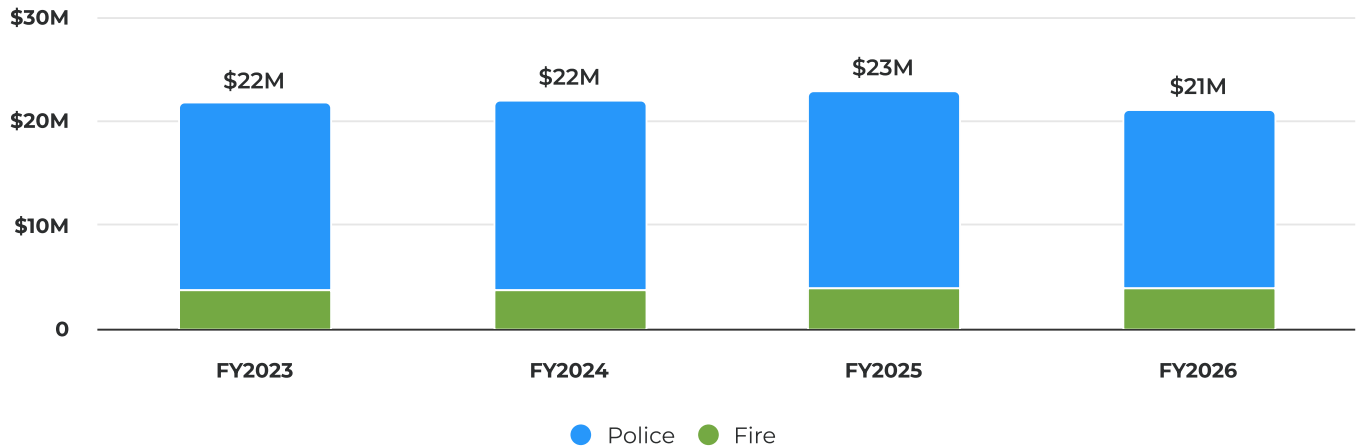
Expenditures Summary

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	\$3,468,575	\$662,671	23.62%
Operating Expenditures	\$530,635	\$538,280	\$856,460	\$926,661	\$70,201	8.20%
Total Expenditures	\$2,527,488	\$2,523,643	\$3,662,364	\$4,395,236	\$732,872	20.01%

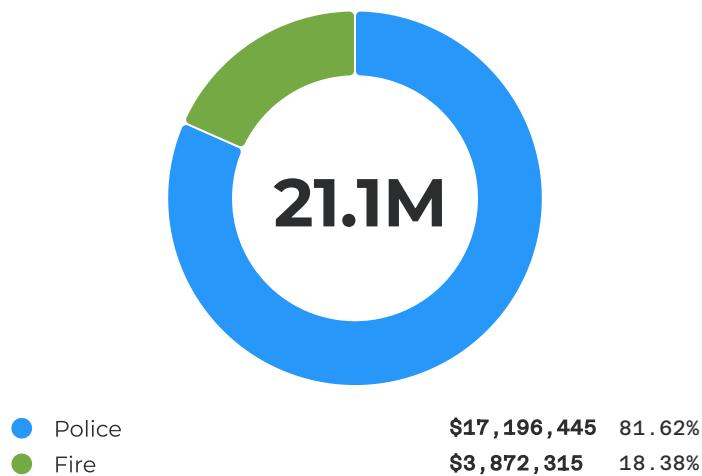
Police and Fire

Expenditures by Department

Historical Expenditures by Department



FY26 Expenditures by Department



Expenditures by Department

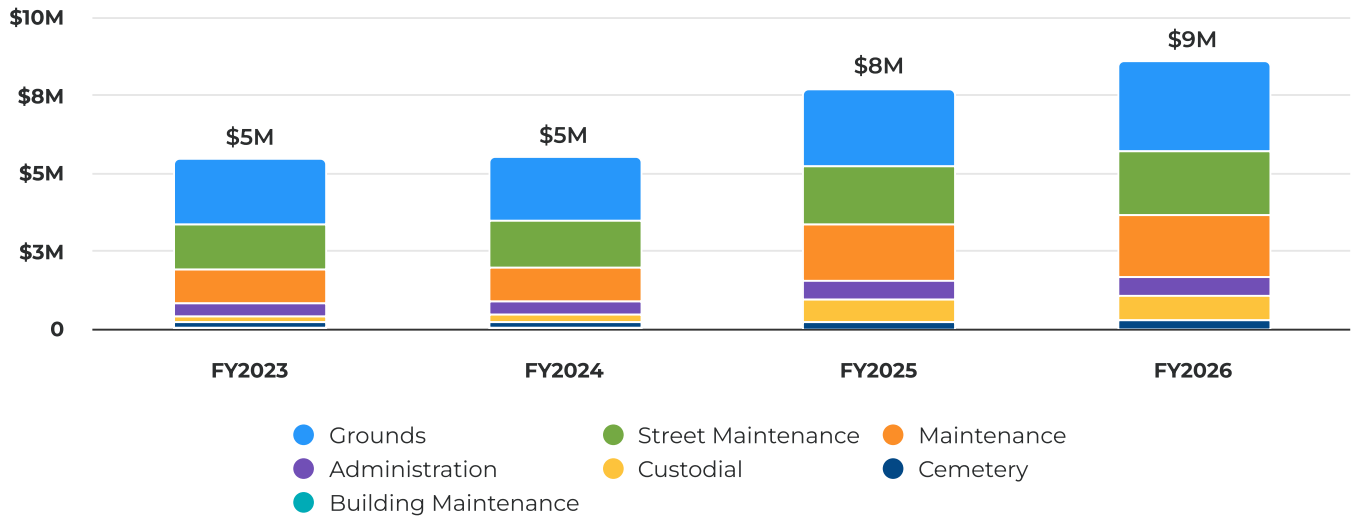
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Police						
Defined Benefit Plan	\$3,951,568	\$3,946,693	\$4,025,627	\$1,722,567	-\$2,303,060	-57.21%
Other Contractual Service	\$13,850,557	\$14,058,314	\$14,692,551	\$15,002,902	\$310,351	2.11%
Ordinance Arrest Fees	\$11,210	\$11,810	\$4,500	\$4,500	-	0.00%
Water	\$13,237	\$45,464	\$12,000	\$82,476	\$70,476	587.30%
Sewer	\$10,116	\$24,985	\$7,000	\$42,217	\$35,217	503.10%
Electricity	\$70,708	\$60,530	\$68,000	\$73,440	\$5,440	8.00%
Refuse/Waste Disposal	\$7,607	\$7,818	\$8,000	\$9,531	\$1,531	19.14%
Property/Liability	\$94,182	\$127,147	\$171,647	\$188,812	\$17,165	10.00%
Buildings	\$31,736	\$41,179	\$49,000	\$70,000	\$21,000	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
Total Police	\$18,040,921	\$18,323,940	\$19,038,325	\$17,196,445	-\$1,841,880	-9.67%
Fire						
Defined Benefit Plan	\$3,606,728	\$3,607,867	\$3,767,244	\$3,767,244	-	0.00%
Property/Liability	\$42,435	\$57,287	\$77,337	\$85,071	\$7,734	10.00%
Buildings	\$7,512	\$8,509	\$10,000	\$20,000	\$10,000	100.00%
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	\$21,068,760	-\$1,824,146	-7.97%

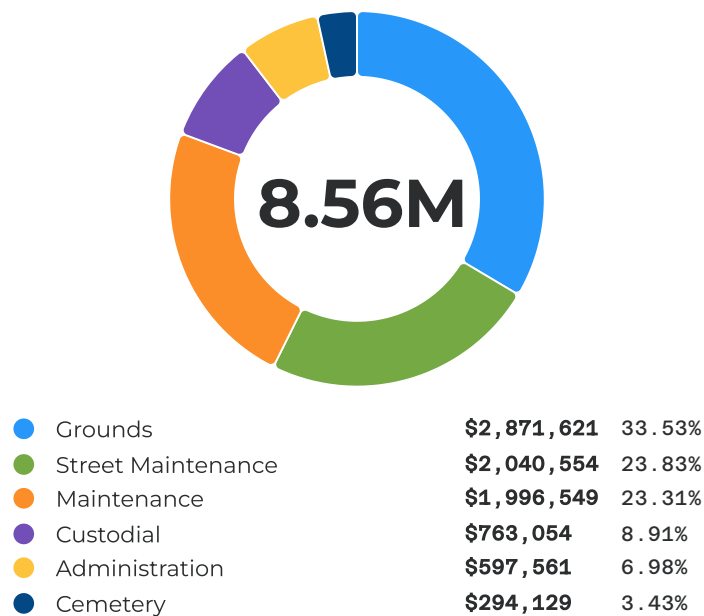
Public Services

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						
Regular	\$123,449	\$146,539	\$165,095	\$190,622	\$25,527	15.46%
Longevity	\$730	\$1,124	\$672	\$975	\$303	45.09%
Other Pays	\$398	\$53	\$2,281	\$3,510	\$1,229	53.88%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
FICA Taxes	\$8,980	\$10,526	\$12,828	\$14,878	\$2,050	15.98%
Defined Benefit Plan	\$27,808	\$28,252	\$16,895	\$19,127	\$2,232	13.21%
401-a Plan	-	\$1,749	\$9,751	\$10,239	\$488	5.00%
Life & Health Insurance	\$23,576	\$28,413	\$36,834	\$38,724	\$1,890	5.13%
Workers' Comp Regular	\$915	\$1,064	\$1,000	\$1,050	\$50	5.00%
Internal IT Support	\$50,372	\$59,117	\$67,951	\$78,283	\$10,332	15.21%
Other Contractual Service	\$88,474	\$107,000	\$181,000	\$111,000	-\$70,000	-38.67%
Training/Registration	\$1,818	\$405	\$4,000	\$4,000	-	0.00%
Lodging/Transportation	\$507	\$901	\$1,500	\$1,500	-	0.00%
Postage & Freight	\$273	-\$255	\$400	\$400	-	0.00%
Water	-	-	\$50	\$54	\$4	8.00%
Electricity	\$452	\$378	\$450	\$486	\$36	8.00%
Operating/Capital Leasing	\$2,309	\$2,302	\$2,310	\$2,310	-	0.00%
Property/Liability	\$25,195	\$34,013	\$45,918	\$50,510	\$4,592	10.00%
Equipment-Garage	\$23,642	\$11,270	\$54,136	\$59,616	\$5,480	10.12%
Heavy Equipment	\$748	\$559	-	-	-	-
Printing & Binding	\$1,015	\$313	\$800	\$1,500	\$700	87.50%
Office Supplies	\$2,018	\$1,619	\$1,550	\$1,550	-	0.00%
Gas, Lubricants & Oil	\$2,371	\$1,380	\$2,800	\$2,800	-	0.00%
Uniforms	\$648	\$967	\$800	\$800	-	0.00%
Books, Publ, Subsc & Memb	\$1,299	\$266	\$1,100	\$1,100	-	0.00%
Information Technology	-	-	-	\$2,527	-	-
Total Administration	\$386,997	\$437,955	\$610,121	\$597,561	-\$12,560	-2.06%
Street Maintenance						
Regular	\$264,365	\$238,392	\$304,575	\$318,917	\$14,342	4.71%
Standard Overtime	\$6,091	\$5,566	\$3,500	\$5,000	\$1,500	42.86%
Longevity	\$450	\$750	\$900	\$1,670	\$770	85.56%
Other Pays	\$329	\$241	-	-	-	-
FICA Taxes	\$19,675	\$17,853	\$23,637	\$24,907	\$1,270	5.37%
Defined Benefit Plan	\$61,801	\$55,102	\$76,144	\$71,155	-\$4,989	-6.55%
Life & Health Insurance	\$80,589	\$70,304	\$92,622	\$111,671	\$19,049	20.57%
Workers' Comp Regular	\$25,509	\$20,830	\$38,822	\$40,763	\$1,941	5.00%
Internal IT Support	\$25,268	\$24,979	\$27,702	\$33,578	\$5,876	21.21%
Maintenance	\$24,720	\$180,474	\$275,055	\$236,074	-\$38,981	-14.17%
Other Contractual Service	\$15,890	\$47,878	\$45,000	\$80,000	\$35,000	77.78%
Training/Registration	\$1,012	\$349	\$1,000	\$2,000	\$1,000	100.00%
Lodging/Transportation	-	-	\$500	\$500	-	0.00%
Water	\$6,182	\$6,649	\$8,500	\$9,974	\$1,474	17.34%
Sewer	\$2,013	\$2,199	\$2,000	\$2,908	\$908	45.40%
Electricity	\$659,500	\$620,107	\$675,000	\$810,401	\$135,401	20.06%
Refuse/Waste Disposal	\$522	\$579	\$700	\$770	\$70	10.00%
Property/Liability	\$2,657	\$3,587	\$4,842	\$5,326	\$484	10.00%
Equipment-Garage	\$78,500	\$69,115	\$70,357	\$104,940	\$34,583	49.15%
Heavy Equipment	\$23,175	\$24,790	\$18,000	\$18,000	-	0.00%
Heavy Equip-ext repairs	\$1,772	\$2,824	\$6,500	\$6,500	-	0.00%

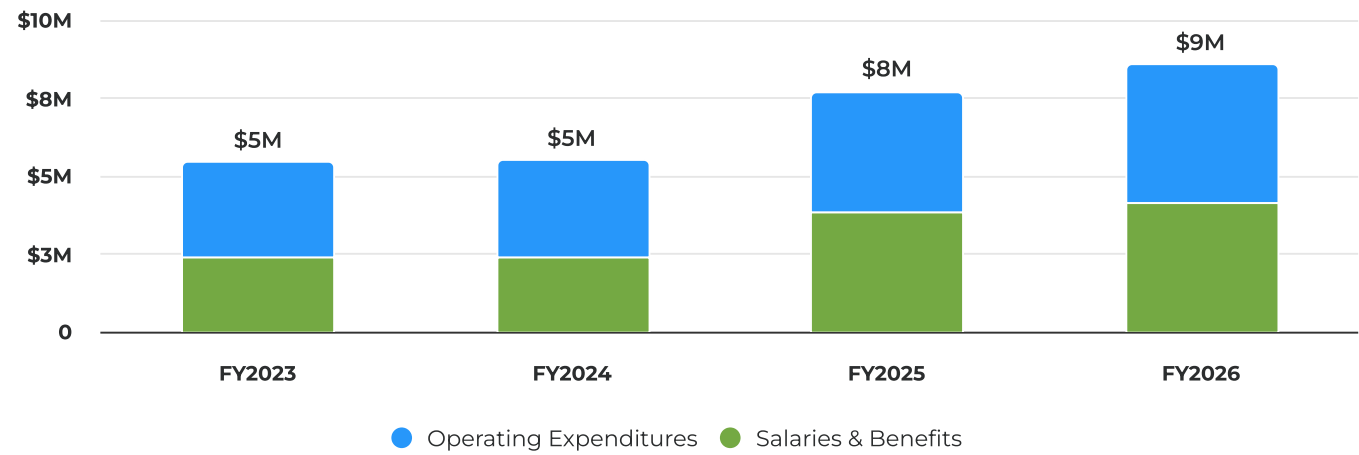
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Office Supplies	\$3,074	\$1,532	\$500	\$500	-	0.00%
Gas, Lubricants & Oil	\$40,981	\$28,994	\$20,000	\$20,000	-	0.00%
Small Tools & Equipment	\$20,739	\$11,891	\$15,000	\$21,000	\$6,000	40.00%
Uniforms	\$4,711	\$4,437	\$4,000	\$4,000	-	0.00%
Other	\$635	-	-	-	-	-
Road Materials & Supplies	\$114,978	\$94,904	\$110,000	\$110,000	-	0.00%
Total Street Maintenance	\$1,485,138	\$1,534,326	\$1,824,856	\$2,040,554	\$215,698	11.82%
Grounds						
Regular	\$555,610	\$555,215	\$846,912	\$928,651	\$81,739	9.65%
Standard Overtime	\$78,606	\$83,938	\$60,000	\$80,000	\$20,000	33.33%
Longevity	\$4,432	\$4,898	\$4,133	\$5,595	\$1,462	35.37%
Other Pays	\$654	\$491	-	\$1,620	\$1,620	-
FICA Taxes	\$48,398	\$49,051	\$69,695	\$77,693	\$7,998	11.48%
Defined Benefit Plan	\$137,958	\$127,782	\$200,827	\$214,822	\$13,995	6.97%
401-a Plan	-	-	\$4,361	\$4,579	\$218	5.00%
Life & Health Insurance	\$137,259	\$128,211	\$232,456	\$244,734	\$12,278	5.28%
Workers' Comp Regular	\$23,768	\$21,186	\$32,726	\$34,362	\$1,636	5.00%
Internal IT Support	\$19,550	\$18,531	\$21,909	\$25,934	\$4,025	18.37%
Other Contractual Service	\$314,655	\$305,784	\$368,500	\$368,500	-	0.00%
Training/Registration	\$1,170	-	\$1,500	\$1,500	-	0.00%
Water	\$282,196	\$318,821	\$250,000	\$420,862	\$170,862	68.34%
Sewer	\$6,215	\$8,635	\$5,500	\$8,848	\$3,348	60.87%
Electricity	\$49,347	\$47,545	\$40,000	\$55,301	\$15,301	38.25%
Refuse/Waste Disposal	\$31,927	\$32,863	\$25,000	\$43,374	\$18,374	73.50%
Property/Liability	\$47,419	\$64,016	\$86,422	\$95,064	\$8,642	10.00%
Buildings	\$241	-	-	-	-	-
Equipment-General	\$3,967	\$1,800	\$4,000	\$4,000	-	0.00%
Equipment-Garage	\$155,416	\$96,024	\$92,178	\$106,002	\$13,824	15.00%
Heavy Equipment	\$16,283	\$5,485	\$13,000	\$13,000	-	0.00%
Heavy Equip-ext repairs	\$13,896	\$22,869	\$7,000	\$7,000	-	0.00%
Other	\$18,987	-	-	-	-	-
Office Supplies	\$614	\$646	\$800	\$800	-	0.00%
Gas, Lubricants & Oil	\$35,476	\$27,510	\$23,130	\$23,130	-	0.00%
Small Tools & Equipment	\$7,474	\$23,540	\$25,500	\$25,500	-	0.00%
Chemicals	\$12,443	\$19,074	\$19,500	\$19,500	-	0.00%
Uniforms	\$5,861	\$4,790	\$6,000	\$6,000	-	0.00%
Other	\$48,059	\$135	-	-	-	-
Books, Publ, Subsc & Memb	\$306	-	\$250	\$250	-	0.00%
Improvements	-	-	\$279	-	-\$279	-100.00%
Misc. Equipment	\$16,699	\$48,057	\$55,000	\$55,000	-	0.00%
Total Grounds	\$2,074,886	\$2,016,897	\$2,496,578	\$2,871,621	\$375,043	15.02%
Cemetery						
Regular	\$53,434	\$57,034	\$65,188	\$70,205	\$5,017	7.70%
Standard Overtime	\$9,480	\$17,185	\$5,000	\$15,000	\$10,000	200.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Longevity	\$570	\$653	\$600	\$1,000	\$400	66.67%
Other Pays	\$82	\$85	-	-	-	-
FICA Taxes	\$4,636	\$5,498	\$5,415	\$6,595	\$1,180	21.79%
Defined Benefit Plan	\$12,271	\$13,256	\$16,297	\$19,100	\$2,803	17.20%
Life & Health Insurance	\$15,873	\$16,541	\$16,681	\$17,552	\$871	5.22%
Workers' Comp Regular	\$2,369	\$2,452	\$3,322	\$3,488	\$166	5.00%
Internal IT Support	\$12,531	\$11,593	\$14,637	\$17,233	\$2,596	17.74%
Water	\$33,298	\$36,982	\$22,000	\$53,154	\$31,154	141.61%
Sewer	\$869	\$726	\$750	\$1,240	\$490	65.33%
Electricity	\$7,359	\$4,279	\$4,750	\$5,130	\$380	8.00%
Refuse/Waste Disposal	\$5,348	\$5,502	\$4,750	\$7,237	\$2,487	52.36%
Property/Liability	\$11,500	\$15,525	\$20,959	\$23,055	\$2,096	10.00%
Buildings	\$555	\$1,991	\$1,000	\$1,000	-	0.00%
Equipment-General	\$300	\$1,127	\$1,200	\$1,200	-	0.00%
Heavy Equipment	\$1,303	\$1,253	\$3,000	\$3,000	-	0.00%
Other	\$39,016	-	-	-	-	-
Office Supplies	-	\$241	\$200	\$200	-	0.00%
Gas, Lubricants & Oil	\$1,214	\$701	\$2,000	\$2,000	-	0.00%
Small Tools & Equipment	\$3,614	\$16,589	\$18,000	\$18,000	-	0.00%
Uniforms	\$650	\$791	\$1,240	\$1,240	-	0.00%
Other	\$3,540	-	-	-	-	-
Misc. Equipment	-	\$22,295	\$27,500	\$27,500	-	0.00%
Total Cemetery	\$219,812	\$232,299	\$234,489	\$294,129	\$59,640	25.43%
Building Maintenance						
Equipment-Garage	\$6,900	-	-	-	-	-
Gas, Lubricants & Oil	\$1,471	\$1,792	-	-	-	-
Total Building Maintenance	\$8,371	\$1,792	-	-	-	-
Custodial						
Regular	\$32,828	\$35,517	\$293,630	\$307,972	\$14,342	4.88%
Standard Overtime	-	\$12	-	\$5,000	-	-
Other Pays	\$38	-	-	-	-	-
FICA Taxes	\$2,477	\$2,718	\$22,463	\$23,942	\$1,479	6.58%
Defined Benefit Plan	-	\$8,205	\$73,407	\$67,951	-\$5,456	-7.43%
Life & Health Insurance	\$4,828	\$54	\$165,446	\$198,563	\$33,117	20.02%
Workers' Comp Regular	\$1,247	\$1,156	\$2,025	\$2,126	\$101	4.99%
Other Contractual Service	\$141,271	\$144,875	\$145,000	\$157,500	\$12,500	8.62%
Total Custodial	\$182,689	\$192,537	\$701,971	\$763,054	\$61,083	8.70%
Maintenance						
Regular	\$379,330	\$414,284	\$533,310	\$559,522	\$26,212	4.91%
Standard Overtime	\$4,383	\$11,721	\$15,000	\$15,000	-	0.00%
Longevity	\$3,973	\$2,243	\$1,650	\$2,700	\$1,050	63.64%
Other Pays	\$438	\$309	-	-	-	-
FICA Taxes	\$32,063	\$31,972	\$42,072	\$44,157	\$2,085	4.96%
Defined Benefit Plan	\$107,729	\$93,246	\$133,328	\$126,628	-\$6,700	-5.03%

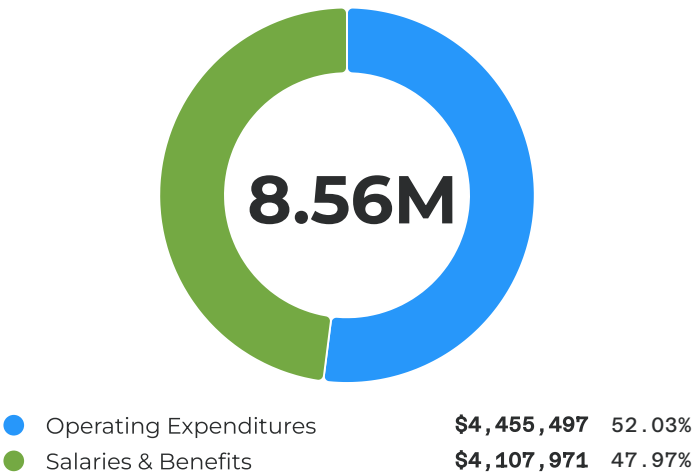
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Life & Health Insurance	\$81,334	\$76,676	\$129,705	\$136,669	\$6,964	5.37%
Workers' Comp Regular	\$25,439	\$16,850	\$37,654	\$39,537	\$1,883	5.00%
Internal IT Support	\$29,799	\$34,895	\$41,211	\$43,140	\$1,929	4.68%
Other Contractual Service	\$49,863	\$57,445	\$136,900	\$138,900	\$2,000	1.46%
Contractual Services	-	-	-	\$6,000	\$6,000	-
Training/Registration	\$378	\$225	\$2,000	\$2,000	-	0.00%
Water	\$1,129	\$961	\$600	\$648	\$48	8.00%
Sewer	\$900	\$785	\$750	\$810	\$60	8.00%
Electricity	\$11,988	\$10,110	\$17,000	\$18,360	\$1,360	8.00%
Refuse/Waste Disposal	\$478	\$478	\$5,000	\$5,400	\$400	8.00%
Property/Liability	\$62,202	\$83,973	\$113,364	\$124,700	\$11,336	10.00%
Buildings	\$105,085	\$43,600	\$55,300	\$55,300	-	0.00%
Building Fd	-	-	\$20,000	\$5,000	-\$15,000	-75.00%
Beach Fd	-	-	\$66,650	\$86,650	\$20,000	30.01%
Electric Fd	-	-	\$149,000	\$149,000	-	0.00%
Water Fd	-	-	\$35,000	\$55,500	\$20,500	58.57%
Golf Fd	-	-	\$65,000	\$65,000	-	0.00%
Garage Fd	-	-	\$6,500	\$6,500	-	0.00%
Streets	-	-	-	\$10,000	\$10,000	-
Solid Waste	-	-	-	\$10,000	\$10,000	-
Grounds	-	-	-	\$12,000	\$12,000	-
Equipment-General	-	-	\$768	\$768	-	0.00%
Equipment-Garage	\$114,083	\$100,855	\$97,733	\$113,760	\$16,027	16.40%
Heavy Equipment	\$56	\$301	\$1,500	\$1,500	-	0.00%
Office Supplies	\$417	\$539	\$500	\$500	-	0.00%
Gas, Lubricants & Oil	\$15,063	\$11,281	\$10,000	\$10,000	-	0.00%
Small Tools & Equipment	\$7,007	\$13,970	\$16,000	\$16,000	-	0.00%
Uniforms	\$2,940	\$3,064	\$3,500	\$6,500	\$3,000	85.71%
Other	\$3,914	\$101	-	-	-	-
Improvements	\$38,527	\$73,954	\$83,400	\$128,400	\$45,000	53.96%
Total Maintenance	\$1,078,518	\$1,083,838	\$1,820,395	\$1,996,549	\$176,154	9.68%
Total Expenditures	\$5,436,411	\$5,499,644	\$7,688,410	\$8,563,468	\$875,058	11.38%

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary



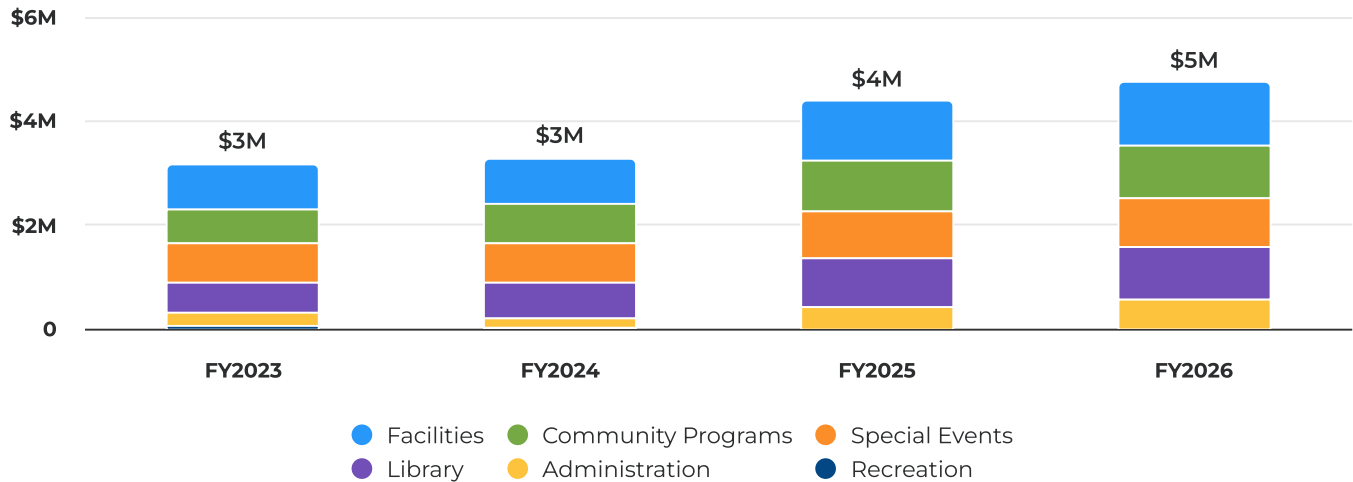
Expenditures Summary

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	\$4,107,971	\$309,112	8.14%
Operating Expenditures	\$3,030,239	\$3,094,447	\$3,889,551	\$4,455,497	\$565,946	14.55%
Total Expenditures	\$5,436,411	\$5,499,644	\$7,688,410	\$8,563,468	\$875,058	11.38%

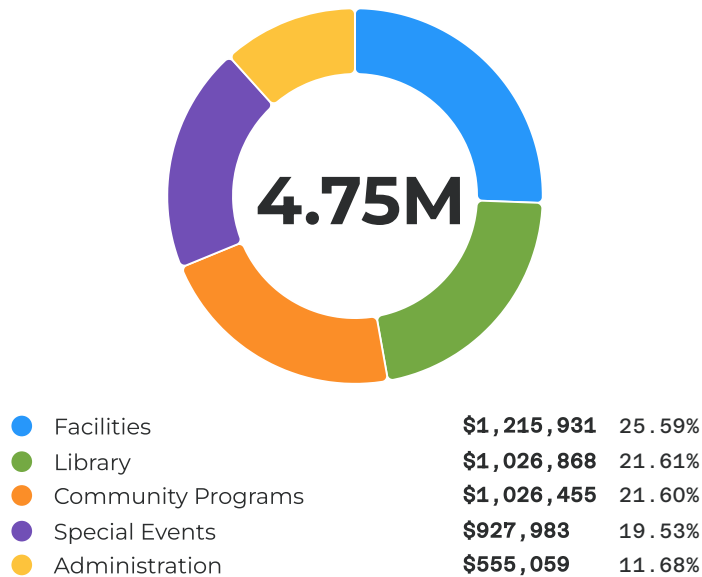
Recreation

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						
Regular	\$98,643	\$63,193	\$173,459	\$179,939	\$6,480	3.74%
Longevity	\$450	\$525	-	-	-	-
Other Pays	\$1,041	\$415	\$900	\$975	\$75	8.33%
FICA Taxes	\$7,242	\$4,619	\$13,270	\$12,169	-\$1,101	-8.30%
Defined Benefit Plan	\$22,726	\$14,275	\$43,365	\$35,283	-\$8,082	-18.64%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Life & Health Insurance	\$18,176	\$10,316	\$47,250	\$49,640	\$2,390	5.06%
Workers' Comp Regular	\$160	\$98	\$259	\$272	\$13	5.02%
Internal IT Support	\$33,692	\$37,831	\$50,249	\$50,535	\$286	0.57%
Other Contractual Service	\$24,427	\$36,936	\$26,000	\$30,000	\$4,000	15.38%
Training/Registration	-	\$695	\$2,350	\$2,440	\$90	3.83%
Lodging/Transportation	\$668	\$232	\$200	\$4,400	\$4,200	2,100.00%
Operating/Capital Leasing	-	-	\$600	\$90,600	\$90,000	15,000.00%
Printing & Binding	\$23,559	\$9,276	\$26,500	\$26,500	-	0.00%
Promotional Activities	\$1,850	\$685	\$5,000	\$13,000	\$8,000	160.00%
Office Supplies	-	\$198	\$100	\$500	\$400	400.00%
Other	-	\$312	\$600	\$46,600	\$46,000	7,666.67%
Books, Publ, Subsc & Memb	\$24,620	\$20,682	-	\$1,906	-	-
Equipment-Technology	\$599	\$6,965	\$24,000	\$10,300	-\$13,700	-57.08%
Total Administration	\$257,853	\$207,253	\$414,102	\$555,059	\$140,957	34.04%
Library						
Regular	\$215,978	\$236,246	\$359,330	\$401,683	\$42,353	11.79%
Part Time	-	\$3,263	-	-	-	-
Standard Overtime	\$4,754	\$480	-	-	-	-
Longevity	\$2,809	\$2,997	\$3,450	\$4,000	\$550	15.94%
Other Pays	\$1,093	\$1,573	\$1,440	\$1,395	-\$45	-3.13%
FICA Taxes	\$16,857	\$19,582	\$27,787	\$31,069	\$3,282	11.81%
Defined Benefit Plan	\$61,336	\$51,766	\$82,716	\$82,721	\$5	0.01%
401-a Plan	\$363	\$460	\$2,847	\$2,873	\$26	0.91%
Life & Health Insurance	\$52,630	\$56,777	\$58,426	\$86,394	\$27,968	47.87%
Workers' Comp Regular	\$352	\$1,791	\$547	\$2,406	\$1,859	339.85%
Internal IT Support	\$105,120	\$111,197	\$119,363	\$106,571	-\$12,792	-10.72%
Other Contractual Service	\$1,832	\$250	\$65,400	\$65,400	-	0.00%
Training/Registration	\$110	\$1,016	\$200	\$1,900	\$1,700	850.00%
Lodging/Transportation	-	\$120	\$350	\$2,700	\$2,350	671.43%
Postage & Freight	-	-	\$200	\$200	-	0.00%
Water	\$1,156	\$1,337	\$1,350	\$1,565	\$215	15.93%
Sewer	\$593	\$675	\$580	\$936	\$356	61.38%
Electricity	\$14,824	\$13,774	\$15,000	\$16,200	\$1,200	8.00%
Refuse/Waste Disposal	\$2,296	\$2,380	\$1,700	\$3,132	\$1,432	84.24%
Property/Liability	\$33,831	\$45,672	\$61,657	\$67,823	\$6,166	10.00%
Buildings	\$9,921	-	\$10,000	-	-\$10,000	-100.00%
Equipment-General	-	\$523	\$2,000	\$2,000	-	0.00%
Printing & Binding	\$717	\$1,966	\$3,000	\$4,000	\$1,000	33.33%
Promotional Activities	\$5,462	\$28,393	\$35,000	\$36,000	\$1,000	2.86%
Office Supplies	\$2,023	-	\$3,000	\$4,600	\$1,600	53.33%
Office Furniture	-	-	-	\$1,800	-	-
Small Tools & Equipment	\$1,454	\$1,161	\$3,500	\$3,500	-	0.00%
Other	\$3,044	\$2,759	\$3,500	\$4,000	\$500	14.29%
Books, Publ, Subsc & Memb	\$17,696	\$20,669	\$30,000	\$35,000	\$5,000	16.67%

Recreation

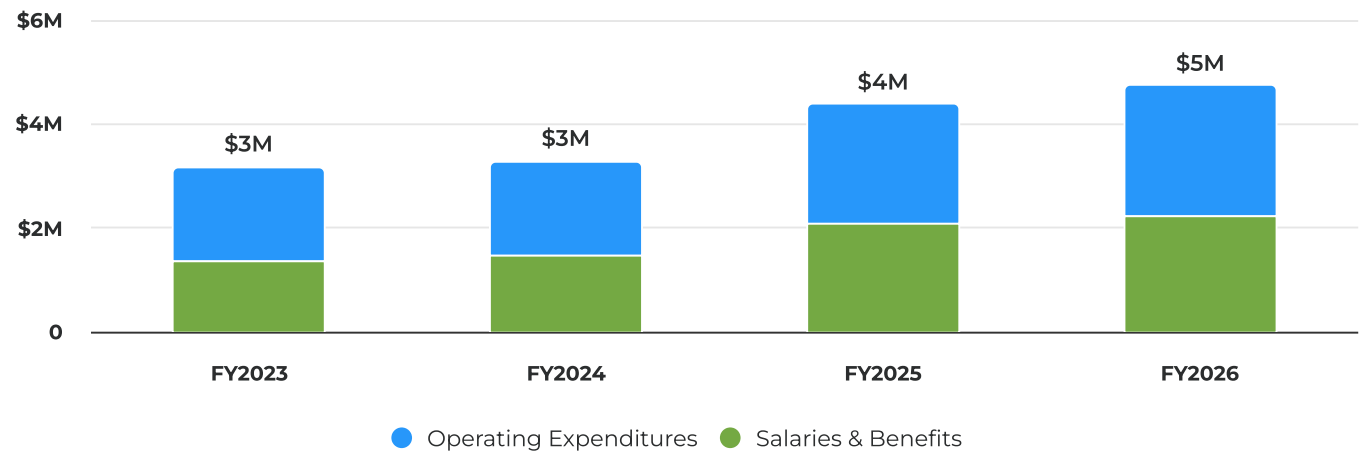
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Library Materials	\$40,874	\$52,393	\$54,000	\$57,000	\$3,000	5.56%
Total Library	\$597,125	\$659,220	\$946,343	\$1,026,868	\$80,525	8.51%
Recreation						
Equipment-Garage	\$36,300	-	-	-	-	-
Heavy Equipment	\$125	\$665	-	-	-	-
Gas, Lubricants & Oil	\$4,019	\$3,556	-	-	-	-
Total Recreation	\$40,444	\$4,221	-	-	-	-
Community Programs						
Regular	\$227,486	\$268,213	\$353,714	\$364,055	\$10,341	2.92%
Part Time	\$22,645	\$25,002	\$50,705	\$53,582	\$2,877	5.67%
Standard Overtime	\$6,712	\$10,836	-	-	-	-
Longevity	\$776	\$900	\$900	\$2,300	\$1,400	155.56%
Other Pays	\$156	\$73	\$1,620	\$1,485	-\$135	-8.33%
FICA Taxes	\$20,800	\$22,925	\$31,110	\$32,228	\$1,118	3.59%
Defined Benefit Plan	\$69,701	\$57,263	\$79,364	\$72,486	-\$6,878	-8.67%
Defined Cont Plan	\$1,088	\$1,377	\$3,626	\$3,705	\$79	2.18%
Life & Health Insurance	\$37,332	\$46,567	\$77,938	\$96,207	\$18,269	23.44%
Workers' Comp Regular	\$7,486	\$8,567	\$17,066	\$17,919	\$853	5.00%
Internal IT Support	\$67,855	\$67,745	\$82,629	\$92,084	\$9,455	11.44%
Other Contractual Service	\$14,942	\$48,170	\$15,000	\$8,000	-\$7,000	-46.67%
Training/Registration	\$988	\$505	\$4,500	\$4,500	-	0.00%
Lodging/Transportation	-	-	\$2,000	\$2,000	-	0.00%
Postage & Freight	-	\$139	\$1,500	-	-\$1,500	-100.00%
Water	\$7,667	\$9,957	\$14,500	\$16,250	\$1,750	12.07%
Sewer	\$3,920	\$4,670	\$5,000	\$5,900	\$900	18.00%
Electricity	\$54,878	\$41,179	\$37,050	\$56,511	\$19,461	52.53%
Refuse/Waste Disposal	\$4,108	\$5,101	\$5,500	\$6,537	\$1,037	18.85%
Operating/Capital Leasing	\$700	-	\$2,500	\$2,500	-	0.00%
Property/Liability	\$26,067	\$35,191	\$47,507	\$52,258	\$4,751	10.00%
Buildings	\$309	-\$309	-	-	-	-
Equipment-General	\$3,378	\$8,412	\$11,000	\$11,000	-	0.00%
Equipment-Garage	\$10,794	\$12,420	\$22,086	\$25,398	\$3,312	15.00%
Heavy Equipment	\$123	\$593	\$2,000	\$4,000	\$2,000	100.00%
Printing & Binding	\$327	\$1,500	\$2,000	\$2,000	-	0.00%
Promotional Activities	\$1,066	\$1,878	\$10,000	\$10,000	-	0.00%
Office Supplies	\$40	\$28	\$1,500	\$1,500	-	0.00%
Gas, Lubricants & Oil	\$537	\$612	\$1,000	-	-\$1,000	-100.00%
Recreation Programs	\$57,482	\$69,301	\$81,250	\$81,250	-	0.00%
Uniforms	-	-	\$800	\$800	-	0.00%
Over/Short Cash	\$9	-	-	-	-	-
Total Community Programs	\$649,372	\$748,815	\$965,365	\$1,026,455	\$61,090	6.33%
Facilities						
Regular	\$163,318	\$190,888	\$257,981	\$271,431	\$13,450	5.21%
Standard Overtime	\$9,186	\$2,269	\$8,000	\$8,000	-	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
Longevity	\$368	\$1,613	\$1,800	\$2,800	\$1,000	55.56%
Other Pays	\$292	\$305	\$1,080	\$990	-\$90	-8.33%
FICA Taxes	\$12,806	\$14,526	\$20,554	\$21,660	\$1,106	5.38%
Defined Benefit Plan	\$40,319	\$41,375	\$58,452	\$56,396	-\$2,056	-3.52%
Defined Cont Plan	\$725	\$963	\$2,417	\$2,470	\$53	2.19%
Life & Health Insurance	\$40,680	\$38,950	\$65,473	\$68,955	\$3,482	5.32%
Workers' Comp Regular	\$4,379	\$5,059	\$9,783	\$10,272	\$489	5.00%
Other Contractual Service	\$311,907	\$282,927	\$315,000	\$315,000	-	0.00%
Training/Registration	\$815	\$744	\$500	\$1,400	\$900	180.00%
Lodging/Transportation	-	-	\$1,000	\$2,000	\$1,000	100.00%
Postage & Freight	\$4,116	\$10	\$1,000	\$1,000	-	0.00%
Water	\$7,667	\$9,957	\$12,240	\$16,250	\$4,010	32.76%
Sewer	\$3,919	\$4,669	\$5,100	\$5,900	\$800	15.69%
Electricity	\$54,877	\$41,178	\$36,720	\$56,511	\$19,791	53.90%
Refuse/Waste Disposal	\$4,107	\$5,101	\$5,202	\$6,537	\$1,335	25.66%
Property/Liability	\$132,250	\$178,538	\$241,026	\$265,129	\$24,103	10.00%
Buildings	\$34,970	\$33,167	\$51,700	\$51,700	-	0.00%
Equipment-General	\$16,499	\$16,860	\$10,000	\$10,000	-	0.00%
Equipment-Garage	\$3,894	\$16,905	\$22,086	\$25,398	\$3,312	15.00%
Printing & Binding	\$705	\$494	\$750	\$750	-	0.00%
Promotional Activities	\$19	-	-	-	-	-
Office Supplies	\$324	\$159	\$200	\$200	-	0.00%
Gas, Lubricants & Oil	\$20	-	\$3,000	\$3,000	-	0.00%
Small Tools & Equipment	\$2,060	\$2,607	\$1,982	\$1,982	-	0.00%
Recreation Programs	-	\$56	-	-	-	-
Chemicals	-	\$906	\$8,000	\$8,000	-	0.00%
Uniforms	\$1,590	\$1,153	\$2,200	\$2,200	-	0.00%
Misc. Equipment	\$25,119	-	-	-	-	-
Total Facilities	\$876,931	\$891,379	\$1,143,246	\$1,215,931	\$72,685	6.36%
Special Events						
Regular	\$107,864	\$155,515	\$148,283	\$151,919	\$3,636	2.45%
Part Time	\$1,991	\$5,894	-	-	-	-
Standard Overtime	\$5,390	\$11,258	-	-	-	-
Longevity	\$364	\$113	-	-	-	-
Other Pays	\$156	\$73	\$1,620	\$1,485	-\$135	-8.33%
FICA Taxes	\$8,822	\$13,145	\$11,447	\$11,725	\$278	2.43%
Defined Benefit Plan	\$26,096	\$30,989	\$28,006	\$24,057	-\$3,949	-14.10%
Defined Cont Plan	\$1,088	\$1,444	\$3,626	\$3,705	\$79	2.18%
Life & Health Insurance	\$16,508	\$27,455	\$34,325	\$36,121	\$1,796	5.23%
Workers' Comp Regular	\$3,168	\$4,334	\$5,714	\$6,000	\$286	5.01%
Internal IT Support	-	\$23,140	\$29,875	\$31,924	\$2,049	6.86%
Other Contractual Service	\$26,426	\$28,160	\$45,000	\$45,000	-	0.00%
Training/Registration	\$1,085	\$160	\$1,000	\$1,500	\$500	50.00%
Lodging/Transportation	\$418	\$475	\$1,600	\$2,000	\$400	25.00%
Operating/Capital Leasing	\$700	\$700	\$700	\$700	-	0.00%

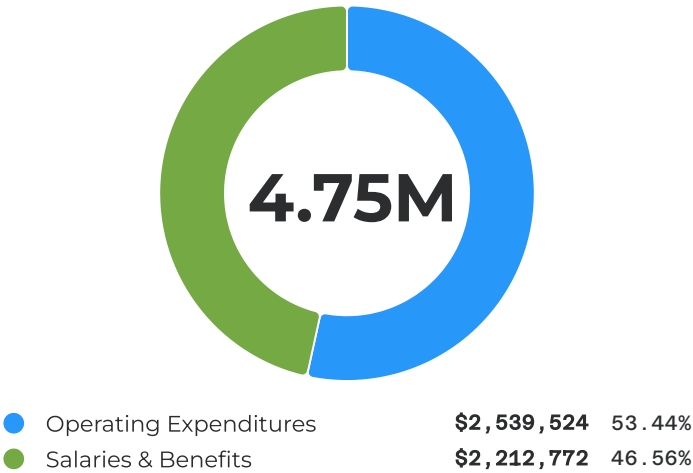
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Property/Liability	\$51,575	\$69,626	\$93,995	\$103,395	\$9,400	10.00%
Buildings	\$188	-	-	-	-	-
Equipment-Garage	\$4,012	\$12,420	\$6,480	\$7,452	\$972	15.00%
Printing & Binding	\$320	-	\$2,000	\$2,000	-	0.00%
Promotional Activities	\$426,421	\$291,800	\$409,000	\$197,000	-\$212,000	-51.83%
Office Supplies	\$192	\$139	\$500	\$500	-	0.00%
Gas, Lubricants & Oil	\$400	-	\$1,000	\$1,000	-	0.00%
Other	\$58,532	\$89,270	\$88,000	\$300,000	\$212,000	240.91%
Books, Publ, Subsc & Memb	-	-	\$250	\$500	\$250	100.00%
Vehicles	\$8,294	-	-	-	-	-
Total Special Events	\$750,010	\$766,110	\$912,421	\$927,983	\$15,562	1.71%
Total Expenditures	\$3,171,735	\$3,276,998	\$4,381,477	\$4,752,296	\$370,819	8.46%

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	\$2,212,772	\$123,122	5.89%
Operating Expenditures	\$1,829,423	\$1,820,731	\$2,291,827	\$2,539,524	\$247,697	10.81%
Total Expenditures	\$3,171,735	\$3,276,998	\$4,381,477	\$4,752,296	\$370,819	8.46%

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City Commision 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
City Commission						
Regular	\$127,500	\$127,500	\$204,500	\$77,000	60.39%	
Other Pays	\$31,200	\$31,200	\$32,100	\$900	2.88%	
FICA Taxes	\$12,049	\$12,049	\$17,939	\$5,890	48.88%	
Defined Benefit Plan	-	-	\$15,526	\$15,526	-	
401-a Plan	\$12,750	\$12,750	\$12,750	-	0.00%	
Life & Health Insurance	\$50,989	\$50,989	\$78,588	\$27,599	54.13%	
Workers' Comp Regular	\$381	\$381	\$875	\$494	129.66%	
Internal IT Support	\$114,054	\$114,054	\$114,327	\$273	0.24%	
Profess Service Other	\$1,000	\$1,000	\$1,000	-	0.00%	Used for professional services such as commission photographs
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
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	-	Mayor registrations - FLC, PBCLOC, NLC, OTHERS
Commissioner District 1 Registration	-	\$950	\$1,300	\$350	-	Commissioner District 1 Registration - FLC, PBCLOC, NLC, OTHERS
Commissioner District 2 Registration	-	\$950	\$1,300	\$350	-	Commissioner District 2 Registration - FLC, PBCLOC, NLC, OTHERS
Commissioner District 3 Registration	-	\$950	\$1,300	\$350	-	Commissioner District 3 Registration - FLC, PBCLOC, NLC, OTHERS
Commissioner District 4 Registration	-	\$950	\$1,300	\$350	-	Commissioner District 4 Registration - FLC, PBCLOC, NLC, OTHERS
Lodging/Transportation	\$27,500	\$27,500	\$30,000	\$2,500	9.09%	increasing total as Segrich will travel while Diaz did not
Mayor	-	\$7,500	\$6,000	-\$1,500	-	Mayor - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF.

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
District 1 Commissioner	-	\$5,000	\$6,000	\$1,000	-	BY FLC, PBCLOC, NLC, OTHERS District 1 Commissioner - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS
District 2 Commissioner	-	\$5,000	\$6,000	\$1,000	-	District 2 Commissioner - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS
District 3 Commissioner	-	\$5,000	\$6,000	\$1,000	-	District 3 Commissioner - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS
District 4 Commissioner	-	\$5,000	\$6,000	\$1,000	-	District 4 Commissioner - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS
Postage & Freight	\$200	\$200	\$200	-	0.00%	For unexpected mailings.
Water	\$800	\$800	\$1,770	\$970	121.25%	
Sewer	\$650	\$650	\$1,661	\$1,011	155.54%	
Electricity	\$4,000	\$4,000	\$4,320	\$320	8.00%	
Refuse/Waste Disposal	\$350	\$350	\$378	\$28	8.00%	
Property/Liability	\$52,398	\$52,398	\$57,638	\$5,240	10.00%	
Printing & Binding	\$1,000	\$1,000	\$1,000	-	0.00%	Business Cards / Name Tags / Name Plates (New Commissioners) and Business Cards Current Commissioners
Promotional Activities	\$3,000	\$3,000	\$3,000	-	0.00%	For purchasing items for events like PrideFest; keeping the same as last year
Advertising	\$3,000	\$3,000	\$1,500	-\$1,500	-50.00%	lower advertising costs as notices are online
Other	\$5,000	\$5,000	\$5,000	-	0.00%	Hosting PBC LOC Monthly Meeting in September

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
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
Small Tools & Equipment	\$250	\$250	\$250	-	0.00%	For purchasing small equipment items like copier, binding machine. Reduced from \$1,525 last fiscal year
Uniforms	\$500	\$500	\$1,500	\$1,000	200.00%	increase due to new commissioner and others wanting logoed shirts, sweaters, etc.
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	-	PBC League of Cities annual membership
Florida League of Cities annual membership	-	\$6,500	\$7,735	\$1,235	-	Florida League of Cities annual membership
National League of Cities annual membership	-	\$3,700	\$4,800	\$1,100	-	National League of Cities annual membership
Florida League of Mayors annual membership	-	\$1,300	\$1,400	\$100	-	Florida League of Mayors annual membership
US Conf. of Mayors annual membership	-	\$4,200	\$4,200	-	-	US Conf. of Mayors annual membership
Palm Beach TPA annual membership	-	\$4,300	\$4,500	\$200	-	Palm Beach TPA annual membership
Amazon annual membership	-	\$120	\$165	\$45	-	Amazon annual membership (Commission portion)
Spanish Chamber of Commerce annual membership	-	\$1,000	\$1,000	-	-	Spanish Chamber of Commerce annual membership
The Forum Club	-	\$350	\$450	\$100	-	The Forum Club
Greater Lantana Chamber of Commerce	-	\$250	\$250	-	-	Greater Lantana Chamber of Commerce
Total City Commission	\$689,691	\$689,691	\$684,322	-\$5,369	-0.78%	
Total Expenditures	\$689,691	\$689,691	\$684,322	-\$5,369	-0.78%	

City Manager 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
City Manager						
Regular	\$468,032	\$468,032	\$506,716	\$38,684	8.27%	
Part Time	\$48,489	\$48,489	\$50,913	\$2,424	5.00%	
Standard Overtime	-	-	\$3,000	\$3,000	-	
Longevity	-	-	\$1,500	\$1,500	-	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$13,800	\$13,800	\$13,800	-	0.00%	
FICA Taxes	\$35,812	\$35,812	\$39,531	\$3,719	10.38%	
Defined Benefit Plan	\$17,079	\$17,079	\$17,372	\$293	1.72%	
401-a Plan	\$39,971	\$39,971	\$41,970	\$1,999	5.00%	
Life & Health Insurance	\$44,595	\$44,595	\$46,929	\$2,334	5.23%	
Workers' Comp Regular	\$1,663	\$1,663	\$5,494	\$3,831	230.37%	
Internal IT Support	\$93,323	\$93,323	\$92,239	-\$1,084	-1.16%	
Other Contractual Service	\$215,000	\$215,000	\$319,000	\$104,000	48.37%	
Capital City Consulting	-	\$86,000	\$36,000	-\$50,000	-	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	-	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	-	Strategic Plan - Strategic solutions for optimization. To move the city towards becoming a more vibrant, sustainable, and

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						desirable place to live and work.
Citizen Survey	-	\$25,000	-	-\$25,000	-	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	-	-	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	-	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	-	-	\$80,000	\$80,000	-	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 communications campaign

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
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	-	Technical Studies for Departments as needed
Training/Registration	\$6,600	\$6,600	\$6,600	-	0.00%	
ICMA International City/County Management Association	-	\$1,500	\$1,500	-	-	ICMA International City/County Management Association
PBCCMA Palm Beach County City Management Association	-	\$2,000	\$2,000	-	-	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	-	-	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	-	-	Professional Development for Administrative Support - Skillpath offers practical and convenient training that enhance skills, increase productivity, improve communication, and better organizational abilities.
FCCMA Florida City and County Management Asso.	-	\$1,500	\$1,500	-	-	Professional Development: A professional

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						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.
Lodging/Transportation	\$4,000	\$4,000	\$4,000	-	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.
ICMA	-	\$1,000	\$1,000	-	-	Cost to cover transportation and lodging for the FCCMA (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.
FCCMA	-	\$1,000	\$1,000	-	-	Cost to cover transportation and lodging for the attendance of the National Hurricane Conference. - Training to help improve hurricane preparedness, response, recovery, and mitigation in order to save lives and property. - To minimize the risks of human life
NATIONAL HURRICANE CONFERENCE	-	\$1,000	\$1,000	-	-	

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	-	-	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.
Postage & Freight	\$100	\$100	\$200	\$100	100.00%	
Water	\$750	\$750	\$1,846	\$1,096	146.13%	
Sewer	\$800	\$800	\$1,731	\$931	116.37%	
Electricity	\$3,980	\$3,980	\$4,298	\$318	7.99%	
Refuse/Waste Disposal	\$350	\$350	\$378	\$28	8.00%	
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	-	Canon Copier
Property/Liability	\$53,357	\$53,357	\$58,693	\$5,336	10.00%	
Equipment-General	\$400	\$400	\$400	-	0.00%	
Printing & Binding	\$4,875	\$4,875	\$4,875	-	0.00%	
Accelerated Business Solutions	-	\$1,500	\$1,500	-	-	Charges printing per copy and provide maintenance for copier.
MyBinding.com	-	\$1,000	\$1,000	-	-	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	-	-	Other miscellaneous printing and binding beyond the scope or capability of copier
Promotional Activities	\$7,000	\$7,000	\$3,000	-\$4,000	-57.14%	
PBCCMA Annual Meeting Host	-	\$1,500	-	-\$1,500	-	Professional Development: PBCCMA provides information, assistance, training, exchanging of ideas and experiences concerning local government to

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						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	-	The City host meeting once a year as a participating member
NAPC Neighborhood Association Presidents' Council - Raft Race	-	\$500	\$500	-	-	NAPC Neighborhood Association Presidents' Council - Raft Race
PBC League of Cities Annual Installation Luncheon	-	-	\$1,000	\$1,000	-	
Advertising	\$2,495	\$2,495	\$2,495	-	0.00%	
LW Herald Press	-	\$500	-	-\$500	-	Remove item (LW Herald Press no longer in business)
Site Selection Magazine	-	\$500	-	-\$500	-	Site Selection Magazine
Palm Beach Post Legal Ads	-	\$1,495	\$2,495	\$1,000	-	Palm Beach Post Legal Ads. Posting of City activities and Legal Ads
Other	\$6,700	\$6,700	\$6,700	-	0.00%	Discretionary spending relating to CM affairs: Meetings, Lunches, etc.
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.
Books, Publ, Subsc & Memb	\$7,750	\$7,750	\$7,750	-	0.00%	
ICMA International City/County Management Association Membership	-	\$3,000	\$3,000	-	-	Membership Professional Networking & Educational Tools Gained for Optimization of City's Resources
PBC Chamber	-	\$500	\$500	-	-	PBC Chamber Membership Networking & Educational Tools Gained for Optimization of City's Resources
FCCMA Florida City and County Management Association Membership Networking & Educational Tools Gained for	-	\$1,000	\$1,000	-	-	Membership Networking & Educational Tools Gained for Optimization of City's Resources

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Optimization of City's Resources						
LW Herald - Subscription	-	\$100	-	-\$100	-	Remove: No longer in business
Finnish Chamber - Membership	-	\$200	\$200	-	-	Finnish Chamber - Membership
Discover the Palm Beaches - Subscription	-	\$500	\$500	-	-	Discover the Palm Beaches - Subscription Networking & Educational Tools Gained for Optimization of City's Resources
GFOA/ FGOA/ PBCGFO - Membership	-	\$200	\$200	-	-	GFOA/ FGOA/ PBCGFO - Membership
Chamber of Commerce of the Palm Beaches Membership	-	\$500	\$500	-	-	Networking & Educational Tools Gained for Optimization of City's Resources
PBC Intergovernmental Coordination Program Clearinghouse Membership	-	\$1,250	\$1,250	-	-	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	-	-	Networking & Educational Tools Gained for Optimization of City's Resources
SkillPath	-	-	\$100	\$100	-	Professional Development: Materials for workshop
PBCCMA	-	\$250	\$250	-	-	Palm Beach County City Management Association Membership Networking & Educational Tools Gained for Optimization of City's Resources
Equipment-Technology	\$500	\$500	\$500	-	0.00%	
Total City Manager	\$1,084,282	\$1,084,282	\$1,248,795	\$164,513	15.17%	
Total Expenditures	\$1,084,282	\$1,084,282	\$1,248,795	\$164,513	15.17%	

City Clerk 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
City Clerk						
Regular	\$339,154	\$339,154	\$348,745	\$9,591	2.83%	
Standard Overtime	-	-	\$1,500	\$1,500	-	This was budgeted in FY 25, we need to budget it going forward
Longevity	\$1,725	\$1,725	\$3,200	\$1,475	85.51%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$10,800	\$10,800	\$10,800	-	0.00%	
FICA Taxes	\$26,469	\$26,469	\$27,727	\$1,258	4.75%	
Defined Benefit Plan	\$33,569	\$33,569	\$26,039	-\$7,530	-22.43%	
401-a Plan	\$20,488	\$20,488	\$22,588	\$2,100	10.25%	
Life & Health Insurance	\$30,512	\$30,512	\$32,245	\$1,733	5.68%	
Workers' Comp Regular	\$741	\$741	\$778	\$37	4.99%	
Internal IT Support	\$79,876	\$79,876	\$97,182	\$17,306	21.67%	
Profess Service Other	\$12,000	\$17,000	\$20,000	\$3,000	66.67%	Codification of Ordinances & Off-Site Records Storage. Increase based on FY25 actuals.
CivicPlus - NextRequest	-	\$7,900	\$8,500	\$600	-	
CivicPlus - Supplements	-	\$7,400	\$8,000	\$600	-	
CivicPlus - OrdinanceBank	-	-	\$300	\$300	-	Moved from 34-50 to 31-90 in FY26
CiviPlus - Agendas	-	\$800	\$1,000	\$200	-	
Microshed	-	-	\$1,000	\$1,000	-	Offsite storage of documents. Moved from 34-50 to 31-90 in FY26
Pontem	-	\$900	\$1,200	\$300	-	Cemetery software this account hasn't been used in years; everything will be paid from 31.90
Other Contractual Service	\$800	\$800	-	-\$800	-100.00%	**Subscription for Civic Plus - Micro Shred
Pollworkers	\$30,000	\$30,000	\$30,000	-	0.00%	Payment for Approximately 63 Poll Workers Increase due to there being more

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Training/Registration	\$2,500	\$2,500	\$2,500	-	0.00%	pollworkers at a higher pay rate Registration for conferences for Melissa & Shayla
Lodging/Transportation	\$3,500	\$3,500	\$3,500	-	0.00%	Hotels & meals for conferences for Melissa & Shayla
Postage & Freight	\$50	\$50	\$50	-	0.00%	To cover unexpected mail expenses. Budgeted same as last FY.
Water	\$700	\$700	\$1,985	\$1,285	183.57%	
Sewer	\$900	\$900	\$1,862	\$962	106.89%	
Electricity	\$4,500	\$4,500	\$4,860	\$360	8.00%	
Refuse/Waste Disposal	\$250	\$250	\$396	\$146	58.40%	
Operating/Capital Leasing	\$3,000	\$3,000	\$3,000	-	0.00%	Copier
Property/Liability	\$33,606	\$33,606	\$36,967	\$3,361	10.00%	
Printing & Binding	\$2,000	\$2,000	\$1,500	-\$500	-25.00%	Binding Ordinances for books
Promotional Activities	\$4,000	\$4,000	\$4,000	-	0.00%	Unexpected expenses for the office
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	-	
El Latino	-	\$2,500	-	-\$2,500	-	
LW Herald	-	\$3,500	-	-\$3,500	-	Remove item (LW Herald Press no longer in business)
General Advertising	-	-	\$3,000	\$3,000	-	
Elections	\$92,500	\$92,500	\$92,500	-	0.00%	Supervisor of Elections - Cost to Run Election(s) - based on 2024 election costs
Office Supplies	\$1,200	\$1,200	\$1,500	\$300	25.00%	increase in paper bought due to bigger & more agenda books
Small Tools & Equipment	\$500	\$500	\$500	-	0.00%	This is for small equipment, keeping the same from last fiscal year

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Books, Publ, Subsc & Memb	\$970	\$970	\$1,050	\$80	8.25%	increase in membership fees
PBClerks Assn (PBCMCA)	-	\$70	\$200	\$130	-	PBClerks Assn (PBCMCA)
Florida Clerks (FACC)	-	\$250	\$200	-\$50	-	Florida Clerks (FACC)
Florida Records Mgmt (FRMA)	-	\$300	\$250	-\$50	-	Florida Records Mgmt (FRMA)
International Clerks (IIMC)	-	\$350	\$400	\$50	-	International Clerks (IIMC)
Total City Clerk	\$749,310	\$754,310	\$779,974	\$25,664	4.09%	
Total Expenditures	\$749,310	\$754,310	\$779,974	\$25,664	4.09%	

Internal Auditor 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
Internal Auditor						
Regular	\$131,020	\$131,020	\$137,571	\$6,551	5.00%	
Other Pays	\$6,300	\$6,300	\$6,300	-	0.00%	
FICA Taxes	\$10,436	\$10,436	\$10,937	\$501	4.80%	
Defined Cont Plan	\$13,102	\$13,102	\$13,757	\$655	5.00%	
Life & Health Insurance	\$10,360	\$10,360	\$10,924	\$564	5.44%	
Workers' Comp Regular	\$296	\$296	\$311	\$15	5.07%	
Internal IT Support	\$9,264	\$9,264	\$9,155	-\$109	-1.18%	
Other	\$5,000	\$5,000	\$5,000	-	0.00%	Special Public Service Tax Audit Services
Training/Registration	\$3,000	\$3,000	\$3,700	\$700	23.33%	
Lodging/Transportation	\$1,450	\$1,450	\$2,250	\$800	55.17%	
Property/Liability	\$21,059	\$21,059	\$23,165	\$2,106	10.00%	
Printing & Binding	\$500	\$500	\$500	-	0.00%	
Oblig/Other	\$500	\$500	\$500	-	0.00%	
Office Supplies	\$1,300	\$1,300	\$1,100	-\$200	-15.38%	
Books, Publ, Subsc & Memb	\$650	\$650	\$650	-	0.00%	
Total Internal Auditor	\$214,237	\$214,237	\$225,820	\$11,583	5.41%	
Total Expenditures	\$214,237	\$214,237	\$225,820	\$11,583	5.41%	

Legal Council 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
City Attorney						
Legal	\$588,000	\$588,000	\$668,000	\$80,000	13.61%	
Internal IT Support	\$14,964	\$14,964	\$15,204	\$240	1.60%	
Water	\$1,700	\$1,700	\$1,836	\$136	8.00%	
Sewer	\$1,200	\$1,200	\$1,296	\$96	8.00%	
Electricity	\$2,100	\$2,100	\$2,333	\$233	11.10%	
Refuse/Waste Disposal	\$200	\$200	\$216	\$16	8.00%	
Property/Liability	\$36,678	\$36,678	\$40,346	\$3,668	10.00%	
Total City Attorney	\$644,842	\$644,842	\$729,231	\$84,389	13.09%	
Total Expenditures	\$644,842	\$644,842	\$729,231	\$84,389	13.09%	

Financial 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
Accounting						
Regular	\$1,612,709	\$1,612,709	\$1,708,329	\$95,620	5.93%	
Part Time	\$46,644	\$46,644	\$46,644	-	0.00%	
Standard Overtime	\$5,000	\$5,000	\$10,000	\$5,000	100.00%	Due to Annual Audit process and ACFR
Longevity	\$2,400	\$2,400	\$4,800	\$2,400	100.00%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$15,300	\$15,300	\$15,300	-	0.00%	
FICA Taxes	\$128,470	\$128,470	\$136,352	\$7,882	6.14%	
Defined Benefit Plan	\$300,381	\$300,381	\$275,458	-\$24,923	-8.30%	
Defined Cont Plan	\$41,118	\$41,118	\$45,822	\$4,704	11.44%	
Life & Health Insurance	\$249,871	\$249,871	\$277,150	\$27,279	10.92%	
Workers' Comp Regular	\$2,438	\$2,438	\$2,560	\$122	5.00%	
Internal IT Support	\$209,312	\$209,312	\$220,427	\$11,115	5.31%	
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
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	-	PBC IIS ILA FOR NON AD VALOREM ASSESSMENT
ARMORED CAR SERVICE	-	\$8,000	\$8,000	-	-	ARMORED CAR SERVICE, Based on Prior year actuals
UTILITY CUSTOMER SERVICE	-	\$5,210	\$5,300	\$90	-	UTILITY CUSTOMER SERVICE
GRS: OPEB ANNUAL CALCULATIONS	-	\$12,000	\$12,000	-	-	GRS: OPEB ANNUAL CALCULATIONS
DOCUMENT STORAGE	-	\$500	\$1,750	\$1,250	-	DOCUMENT STORAGE
DOCUMENT SHREDDING	-	\$1,000	\$1,000	-	-	DOCUMENT SHREDDING
GRS: ACTUARIAL/RETIREMENT STUDY	-	\$11,000	\$11,000	-	-	GRS: ACTUARIAL/RETIREMENT STUDY
Ready Refresh/Water	-	\$2,500	\$3,000	\$500	-	Ready Refresh/Water
Training/Registration	\$19,400	\$19,400	\$22,805	\$3,405	17.55%	
GFOA/FGFOA Training	-	\$5,000	\$6,000	\$1,000	-	Director & Asst. Director annual financial accounting training.
Acct. & Budget Staff Training	-	\$7,600	\$5,000	-\$2,600	-	Staff Training/ FGFOA, Annual Conferences, Annual Boot Camp for Governmental

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						Accounting Staff, Bi-annual department meeting /training for staff
Acct & Budget Staff Certifications	-	\$4,800	\$3,000	-\$1,800	-	CPFO, CMA, CPA, etc.
Procurement Staff Training	-	\$2,000	\$6,000	\$4,000	-	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)
Lodging/Transportation	\$5,000	\$5,000	\$6,000	\$1,000	20.00%	
PEU	-	-	\$1,000	\$1,000	-	
PMSA	-	-	\$1,000	\$1,000	-	
Postage & Freight	\$6,000	\$6,000	\$7,500	\$1,500	25.00%	Increased based on prior year and trend increasing cost
Water	\$6,000	\$6,000	\$6,480	\$480	8.00%	Contribution/Water Use
Sewer	\$3,500	\$3,500	\$5,723	\$2,223	63.51%	Contribution Sewer Use
Electricity	\$12,350	\$12,350	\$13,476	\$1,126	9.12%	Contribution/Electric Use
Refuse/Waste Disposal	\$560	\$560	\$1,219	\$659	117.68%	Contribution Refuse/Waste Disposal Use
Operating/Capital Leasing	\$6,700	\$6,700	\$6,700	-	0.00%	Cost same as prior year for copier and postage machine
Property/Liability	\$67,161	\$67,161	\$73,877	\$6,716	10.00%	
Equipment-General	\$1,350	\$1,350	\$1,350	-	0.00%	Lease Mark Andy, Check Printing Machine
Printing & Binding	\$6,500	\$6,500	\$13,000	\$6,500	100.00%	Cost Increase - Canon + CTP
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	\$14,000	\$14,000	\$14,000	-	0.00%	Staff Office Supplies, Same as Prior Year
Computer Software	\$7,274	\$7,274	\$7,274	-	0.00%	
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	-	FGFOA Membership for Director, Asst, Finance Director, Controller, Senior Accountant, Accountant 3*2, and Budget Analyst \$145 for South Florida and West Palm Chapter/PP
GFOA Memberships	-	\$610	\$550	-\$60	-	GFOA-Membership for Director and Asst Finance Director related to Best Practices in Accounting and Budget

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Costco Membership	-	\$120	\$120	-	-	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
Equipment-Technology	-	-	\$6,465	\$6,465	-	3 new laptops for Finance office
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	-	Furniture for Finance Department
Flooring for Finance Department	-	\$30,000	-	-\$30,000	-	Flooring for Finance Department
Total Accounting	\$3,030,478	\$3,030,478	\$3,177,171	\$146,693	4.84%	
Total Expenditures	\$3,030,478	\$3,030,478	\$3,177,171	\$146,693	4.84%	

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						
Regular	\$149,835	\$149,835	\$166,584	\$16,749	11.18%	
Part Time	\$23,299	\$23,299	-	-\$23,299	-100.00%	
Standard Overtime	-	-	\$3,000	\$3,000	-	
Longevity	\$450	\$450	\$875	\$425	94.44%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$2,475	\$2,475	\$2,475	-	0.00%	
FICA Taxes	\$13,451	\$13,451	\$13,212	-\$239	-1.78%	
Defined Benefit Plan	\$21,915	\$21,915	\$21,397	-\$518	-2.36%	
Defined Cont Plan	\$6,217	\$6,217	\$6,855	\$638	10.26%	
Life & Health Insurance	\$18,646	\$18,646	\$19,639	\$993	5.33%	
Workers' Comp Regular	\$414	\$414	\$435	\$21	5.07%	
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	-	-	Job Target (job postings) - HR Sites and Job Advertisements
LinkedIn and ADP Programmatic	-	\$6,000	\$6,000	-	-	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	-	-	Database for new applicants, onboarding platform; fee based on total active employees. t
Job Target (Job Postings)	-	\$6,000	\$6,000	-	-	Job postings for HR sites and job advertisements.
CandidateLink Lite (Screening & Selections)	-	\$12,500	\$12,500	-	-	Screening and selection services.
Medical	\$10,000	\$10,000	\$10,000	-	0.00%	Drug testing and random drug testing for New Hires and CDL drivers MD Now; NMS; Concentra; Absolute MDT.
Internal IT Support	\$70,749	\$70,749	\$71,331	\$582	0.82%	
Employee Training	\$68,500	\$68,500	\$68,500	-	0.00%	Training and Development for

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						employees City wide FAU Training Programs; FEMA & NIMS Training.
Interview and Selection Training - Management Team	-	\$25,000	\$25,000	-	-	Interview and Selection Training - Management Team.
Sexual Harassment Training - Kantola	-	\$7,000	\$7,000	-	-	Sexual Harassment Training - Kantola.
Additional HR Training	-	\$7,000	\$7,000	-	-	
Team Building - Leadership Team	-	\$10,000	\$10,000	-	-	Team Building - Leadership Team.
Supervision in Government Module 2	-	\$13,000	\$13,000	-	-	Supervision in Government Module 2.
Mental Health Training	-	\$2,500	\$2,500	-	-	Mental Health Training.
Customer Service Training	-	\$2,500	\$2,500	-	-	Customer Service Training.
Ethics & Labor Relations Training	-	\$1,500	\$1,500	-	-	Ethics & Labor Relations Training.
Other Contractual Service	\$40,500	\$40,500	\$52,500	\$12,000	29.63%	Contracts
Employee Engagement Survey	-	\$2,500	\$2,500	-	-	Employee Engagement Surveys.
On-Line Hiring; Fillable Forms	-	\$5,000	\$5,000	-	-	Online Hiring; Fillable Forms.
ADP Performance Management System	-	\$8,000	\$8,000	-	-	ADP Performance Management System - Performance Evaluations.
HRCC - Job Descriptions	-	\$12,000	\$24,000	-	-	Citywide Job Descriptions; IBEW
ADP Consultants	-	\$10,000	\$10,000	-	-	GL Mapping, ADP Audit System Reports; Position Control and Performance Evaluations.
Ready Refresh	-	\$3,000	\$3,000	-	-	Water dispenser, large bottles of water and dispenser maintenance. For Finance, HR Dept and Clerk's Office.
Training/Registration	\$20,000	\$20,000	\$20,000	-	0.00%	Cost of attending HR Certifications and Conferences - Human Resources Team of 7
HR Management Training - IPMA & Benefits	-	\$6,000	\$6,000	-	-	HR Management Training - IPMA & Benefits.

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
SHRM Certifications and Conferences	-	\$10,000	\$10,000	-	-	Certifications and Conferences.
CEBS Benefits Certification	-	\$2,000	\$2,000	-	-	Benefits Certification.
Risk Training	-	\$2,000	\$2,000	-	-	ARM and AIC Certifications.
Lodging/Transportation	\$10,000	\$10,000	\$10,000	-	0.00%	Travel and Lodging expenses for HR team attending annual HR Training and Developmental programs.
Postage & Freight	\$1,700	\$1,700	\$1,700	-	0.00%	Postage via FedEx; UPS, USPS for all City employee personnel matters.
Water	\$1,500	\$1,500	\$1,620	\$120	8.00%	
Sewer	\$450	\$450	\$1,364	\$914	203.11%	
Electricity	\$2,500	\$2,500	\$3,212	\$712	28.48%	
Refuse/Waste Disposal	\$180	\$180	\$291	\$111	61.67%	
Operating/Capital Leasing	\$9,600	\$9,600	\$9,600	-	0.00%	Canon - Office copier; Carahsoft Technology
Property/Liability	\$19,073	\$19,073	\$20,980	\$1,907	10.00%	Property Liability.
Equipment-General	\$700	\$700	\$700	-	0.00%	Miscellaneous repair/maintenance services.
Printing & Binding	\$1,500	\$1,500	\$1,500	-	0.00%	Business Cards, HR Informational Materials; Tropical Tidbits.
Promotional Activities	\$5,000	\$5,000	\$5,000	-	0.00%	Onboarding New Hires to the City; New Hire Orientation; Bereavement Flowers and Cards.
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	-	-	Volunteer Breakfast.
Employee Barbeque	-	\$8,000	\$8,000	-	-	Employee Barbecue.
Employee Holiday Event	-	\$8,000	\$8,000	-	-	Employee Holiday Event.
Employee Turkey Giveaway	-	\$25,000	\$25,000	-	-	Employee Thanksgiving Turkey Giveaway.
Wellness Events	-	\$2,500	\$2,500	-	-	Wellness Events.
Office Supplies	\$4,500	\$4,500	\$4,950	\$450	10.00%	Increase in the cost of general office supplies.
Gas, Lubricants & Oil	\$150	\$150	\$150	-	0.00%	Miscellaneous supplies

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Small Tools & Equipment	\$500	\$500	\$500	-	0.00%	PPE Supplies - Antibacterial, Masks, Wipes.
Books, Publ, Subsc & Memb	\$1,000	\$1,000	\$1,000	-	0.00%	Notary Renewals; HR Subscriptions, Magazines & Memberships.
FPELRA Memberships	-	\$250	\$250	-	-	FPELRA Memberships.
HRCI & SHRM Subscriptions	-	\$250	\$250	-	-	HRCI & SHRM Subscriptions.
SHRM Memberships	-	\$250	\$250	-	-	SHRM Memberships
IPMA Memberships	-	\$250	\$250	-	-	PSHRA Memberships.
Total Administration	\$584,304	\$584,304	\$598,870	\$14,566	2.49%	
Total Expenditures	\$584,304	\$584,304	\$598,870	\$14,566	2.49%	

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						
Regular	\$81,404	\$81,404	\$110,781	\$29,377	36.09%	
Standard Overtime	-	-	\$100	-	-	
Longevity	\$304	\$304	\$1,250	\$946	311.18%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$1,935	\$1,935	\$1,260	-\$675	-34.88%	
FICA Taxes	\$6,375	\$6,375	\$8,661	\$2,286	35.86%	
Defined Benefit Plan	\$6,647	\$6,647	\$14,748	\$8,101	121.87%	
401-a Plan	\$5,482	\$5,482	\$4,413	-\$1,069	-19.50%	
Life & Health Insurance	\$6,134	\$6,134	\$22,601	\$16,467	268.45%	
Workers' Comp Regular	\$319	\$319	\$478	\$159	49.84%	
Internal IT Support	\$45,297	\$45,297	\$45,623	\$326	0.72%	
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	-	-	Marketing Materials for Department
Sustainability Initiative	-	\$2,500	\$15,000	-	-	Implementation of Sustainability Initiative
Central Square Training Expenses	-	\$6,000	\$20,000	-	-	Central Square Training Expenses
Carbon Neutrality/Greenhouse Gas Emissions Reduction Element	-	\$90,000	\$10,000	-	-	Carbon Neutrality/Greenhouse Gas Emissions Reduction Element
Consultants for Comp Plan Implementation	-	-	\$7,500	-	-	Funding for anticipated costs for consultants to assist with comprehensive plan updates and amendments.
Outside Studies and Training	-	-	\$7,500	-	-	Funding for outside consultants to support departmental initiative and training.
Training/Registration	\$1,000	\$1,000	\$2,500	\$1,500	150.00%	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

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						certification maintenance.
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.
PEU	\$400	\$400	-	-\$400	-100.00%	Annual funding for miscellaneous operating items
Postage & Freight	\$250	\$250	\$250	-	0.00%	Expenditures expected to remain flat compared to FY 2025. Funding to cover required training and certification maintenance.
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	-	-	
Property/Liability	\$10,359	\$10,359	\$11,395	\$1,036	10.00%	
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.
Equipment-Garage	\$6,480	\$6,480	\$7,452	\$972	15.00%	
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.
Advertising	\$250	\$250	\$250	-	0.00%	Expenditures expected to remain flat compared to FY 2025. **Annual funding for promotional events/material
Other	\$100	\$100	\$100	-	0.00%	Expenditures expected to remain flat compared to FY

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Office Supplies	\$500	\$500	\$500	-	0.00%	2025. **Annual funding for miscellaneous office supplies Expenditures expected to remain flat compared to FY 2025. **Annual funding for miscellaneous office supplies Expenditures expected to remain flat compared to FY 2025. Annual funding to operate vehicles
Gas, Lubricants & Oil	\$450	\$450	\$450	-	0.00%	Expenditures expected to remain flat compared to FY 2025. **Annual funding for miscellaneous small tools
Small Tools & Equipment	\$200	\$200	\$200	-	0.00%	Expenditures expected to remain flat compared to FY 2025. Funding to cover incidental items as necessary. 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
Other	\$150	\$150	\$150	-	0.00%	Additional expenditures required for the general fund components of proposed 1900 Second Avenue renovations being funded by the Building Fund. Funding to cover IT equipment costs as necessary (renovations).
Books, Publ, Subsc & Memb	\$500	\$500	\$2,500	\$2,000	400.00%	
Misc. Equipment	\$900	\$900	\$25,000	\$24,100	2,677.78%	
Total Administration	\$302,211	\$302,211	\$355,437	\$53,226	17.61%	
Planning & Zoning						
Equipment-Garage	\$6,480	\$6,480	\$7,452	\$972	15.00%	

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Regular	\$721,033	\$721,033	\$828,253	\$107,220	14.87%	
Part Time	\$25,513	\$25,513	\$26,791	\$1,278	5.01%	
Standard Overtime	\$5,000	\$5,000	\$5,000	-	0.00%	
Longevity	\$2,430	\$2,430	\$2,400	-\$30	-1.23%	
Other Pays	\$2,925	\$2,925	\$4,500	\$1,575	53.85%	
FICA Taxes	\$57,858	\$57,858	\$66,252	\$8,394	14.51%	
Defined Benefit Plan	\$162,172	\$162,172	\$148,666	-\$13,506	-8.33%	
401-a Plan	\$7,234	\$7,234	\$12,271	\$5,037	69.63%	
Life & Health Insurance	\$112,111	\$112,111	\$142,927	\$30,816	27.49%	
Workers' Comp Regular	\$11,882	\$11,882	\$12,476	\$594	5.00%	
Internal IT Support	\$99,893	\$99,893	\$127,612	\$27,719	27.75%	
Profess Services Other	\$60,000	\$60,000	\$60,000	-	0.00%	Annual Planning, Zoning & Preservation Consultant - Neighborhood Planning
Consulting Services	-	\$60,000	\$60,000	-	-	Annual Planning, Zoning & Preservation Consultant - Neighborhood Planning. To cover consultant services for inspections and plan reviews as needed.
Training/Registration	\$1,500	\$1,500	\$3,000	\$1,500	100.00%	Annual funding for training/registration fees - Green Globe cert for staff
Lodging/Transportation	\$900	\$900	\$1,200	\$300	33.33%	Annual funding for lodging for training
Postage & Freight	\$1,000	\$1,000	\$1,000	-	0.00%	Annual funding for postage - various mailings. Funding to cover required postage of mailers.
Water	\$1,100	\$1,100	\$1,188	\$88	8.00%	
Sewer	\$1,500	\$1,500	\$1,620	\$120	8.00%	
Electricity	\$1,900	\$1,900	\$2,052	\$152	8.00%	
Refuse/Waste Disposal	\$100	\$100	\$108	\$8	8.00%	
Operating/Capital Leasing	\$1,200	\$1,200	\$1,200	-	0.00%	
Copier	-	\$1,200	\$1,200	-	-	Annual shared cost of copier maintenance
Property/Liability	\$860	\$860	\$946	\$86	10.00%	
Printing & Binding	\$3,500	\$3,500	\$3,500	-	0.00%	Annual funding for brochure design and printing
Advertising	\$8,000	\$8,000	\$8,000	-	0.00%	Annual funding for advertising hearings for P&Z and HP Boards
Other	\$1,000	\$1,000	\$1,000	-	0.00%	Annual funding for miscellaneous operating items

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Office Supplies	\$1,800	\$1,800	\$1,800	-	0.00%	Annual funding for miscellaneous office supplies
Small Tools & Equipment	\$150	\$150	\$150	-	0.00%	Annual funding for miscellaneous small tools
Books, Publ, Subsc & Memb	\$1,200	\$1,200	\$1,800	\$600	50.00%	Annual memberships for Asst Director and staff
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	\$1,488,164	\$171,723	13.04%	
Code Enforcement						
Regular	\$927,174	\$927,174	\$1,162,926	\$235,752	25.43%	
Part Time	\$29,422	\$29,422	\$30,893	\$1,471	5.00%	
Standard Overtime	\$5,000	\$5,000	\$10,000	\$5,000	100.00%	Overtime for weekends and special events
Longevity	\$3,094	\$3,094	\$6,550	\$3,456	111.70%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$2,925	\$2,925	\$4,500	\$1,575	53.85%	
FICA Taxes	\$73,978	\$73,978	\$92,869	\$18,891	25.54%	
Defined Benefit Plan	\$212,179	\$212,179	\$226,991	\$14,812	6.98%	
401-a Plan	\$7,846	\$7,846	\$13,973	\$6,127	78.09%	
Life & Health Insurance	\$183,535	\$183,535	\$292,401	\$108,866	59.32%	
Workers' Comp Regular	\$23,432	\$23,432	\$24,604	\$1,172	5.00%	
Internal IT Support	\$182,124	\$182,124	\$195,263	\$13,139	7.21%	
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	-	-	Funding to cover consultant services for inspections and plan reviews as needed
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	-	-	Funding to cover outside scanning services for property files.
Training/Registration	\$1,500	\$1,500	\$7,000	\$5,500	366.67%	FACE certification for 4 new staff members,

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Lodging/Transportation	-	-	\$2,800	-	-	1 FABTO conference for Assistant Director and 1 tuition reimbursement 2 FACE training and 1 FABTO conference lodging and transportation
Postage & Freight	\$15,000	\$15,000	\$20,000	\$5,000	33.33%	Annual funding for postage - including certified letters, hearing notices
Water	\$80	\$80	\$99	\$19	23.75%	
Sewer	\$45	\$45	\$59	\$14	31.11%	
Electricity	\$900	\$900	\$972	\$72	8.00%	
Refuse/Waste Disposal	\$75	\$75	\$81	\$6	8.00%	
Operating/Capital Leasing	\$3,500	\$3,500	\$3,500	-	0.00%	Annual shared cost of copier maintenance
Copier	-	\$3,500	\$3,500	-	-	Annual shared cost of copier maintenance
Property/Liability	\$10,530	\$10,530	\$11,583	\$1,053	10.00%	
Equipment-Garage	\$71,283	\$71,283	\$81,972	\$10,689	15.00%	
Printing & Binding	\$4,000	\$4,000	\$3,500	-\$500	-12.50%	Annual funding for brochure design and miscellaneous printing. Printing of literature and notices.
Advertising	\$500	\$500	\$500	-	0.00%	Annual funding for promotional events/material
Other	\$500	\$500	\$500	-	0.00%	Annual funding for miscellaneous operating items
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.
Gas, Lubricants & Oil	\$10,000	\$10,000	\$10,000	-	0.00%	Annual funding for miscellaneous lubricants. Funding to operate vehicles.
Small Tools & Equipment	\$500	\$500	\$500	-	0.00%	Annual funding for miscellaneous small tools
Uniforms	\$1,500	\$1,500	\$1,500	-	0.00%	Annual funding for uniform expenditures
Other	\$1,600	\$1,600	\$1,600	-	0.00%	Annual funding for miscellaneous office supplies. Funding to cover incidental items as necessary.

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
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	\$2,230,136	\$422,914	23.40%	
Business License						
Regular	\$52,530	\$52,530	\$86,492	\$33,962	64.65%	
Standard Overtime	-	-	\$375	\$375	-	
Longevity	\$694	\$694	\$760	\$66	9.51%	
FICA Taxes	\$4,072	\$4,072	\$6,703	\$2,631	64.61%	
Defined Benefit Plan	\$13,132	\$13,132	\$18,694	\$5,562	42.35%	
Life & Health Insurance	\$11,929	\$11,929	\$34,037	\$22,108	185.33%	
Workers' Comp Regular	\$66	\$66	\$69	\$3	4.55%	
Internal IT Support	\$47,395	\$47,395	\$62,575	\$15,180	32.03%	
Training/Registration	\$500	\$500	\$1,000	\$500	100.00%	FABTO conference - 2 staff members
Lodging/Transportation	\$500	\$500	\$500	-	0.00%	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.
Postage & Freight	\$5,000	\$5,000	\$6,000	\$1,000	20.00%	**Annual funding for business license mailings
						Annual shared cost of copier maintenance - reduced based on past years expenditure. Re-allocated to increase office supplies.
Operating/Capital Leasing	\$1,000	\$1,000	\$850	-\$150	-15.00%	
Copier	-	\$1,000	\$850	-	-	Funding to cover costs of copier.
						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.
Printing & Binding	\$6,000	\$6,000	\$6,500	\$500	8.33%	Anticipated printing cost increase for printing of literature and notices.
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

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						License Division uses product-specific toners that must be replaced frequently Increase in cost of various office supplies in anticipation of being fully staffed.
Books, Publ, Subsc & Memb	\$500	\$500	\$500	-	0.00%	FABTO, BOAF, ICC Memberships for 4 staff members
Total Business License	\$143,968	\$143,968	\$225,855	\$81,887	56.88%	
Strategic Planning & Design						
Regular	\$30,022	\$30,022	\$33,099	\$3,077	10.25%	
Longevity	\$158	\$158	\$225	\$67	42.41%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$945	\$945	\$945	-	0.00%	
FICA Taxes	\$2,371	\$2,371	\$2,611	\$240	10.12%	
Defined Cont Plan	\$2,859	\$2,859	\$3,152	\$293	10.25%	
Life & Health Insurance	\$1,578	\$1,578	\$1,663	\$85	5.39%	
Workers' Comp Regular	\$205	\$205	\$215	\$10	4.88%	
Internal IT Support	\$9,534	\$9,534	\$9,654	\$120	1.26%	
Other	\$15,000	\$15,000	\$15,000	-	0.00%	
Inspections and Plan Review Services	-	\$15,000	\$15,000	-	-	Funding to cover consultant services for inspections and plan reviews as needed
Other Contractual Service	\$20,000	\$20,000	\$15,000	-\$5,000	-25.00%	Annual funding for economic development and strategic planning activities from outside.
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
Lodging/Transportation	\$1,000	\$1,000	\$1,000	-	0.00%	Expenditures expected to remain flat compared to FY 2025. **\$1,000 for Executive Director
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.
Promotional Activities	\$2,500	\$2,500	\$2,500	-	0.00%	Expenditures expected to remain flat compared to FY

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Advertising	\$500	\$500	\$500	-	0.00%	2025. **Symposium for strategic visioning and investment Expenditures expected to remain flat compared to FY 2025. **Public and legal notices
Office Supplies	\$200	\$200	\$200	-	0.00%	Expenditures expected to remain flat compared to FY 2025.
Other	\$150	\$150	\$150	-	0.00%	Expenditures expected to remain flat compared to FY 2025. **General office and operating supplies and tools.
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
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 Statagic Planning & Desig	\$92,522	\$92,522	\$95,644	\$3,122	3.37%	
Total Expenditures	\$3,662,364	\$3,662,364	\$4,395,236	\$732,872	20.01%	

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						
Defined Benefit Plan	\$4,025,627	\$4,025,627	\$1,722,567	-\$2,303,060	-57.21%	
Other Contractual Service	\$14,692,551	\$14,692,551	\$15,002,902	\$310,351	2.11%	
PBSO Contract	-	\$14,340,512	\$14,627,322	\$286,810	-	96.28% of total contract shared with Beach 1.86% and Electric 1.86%
PBSO Beach Contract - Beach (Temporary)	-	\$277,039	\$282,580	\$5,541	-	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	-	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
Ordinance Arrest Fees	\$4,500	\$4,500	\$4,500	-	0.00%	
Water	\$12,000	\$12,000	\$82,476	\$70,476	587.30%	
Sewer	\$7,000	\$7,000	\$42,217	\$35,217	503.10%	
Electricity	\$68,000	\$68,000	\$73,440	\$5,440	8.00%	
Refuse/Waste Disposal	\$8,000	\$8,000	\$9,531	\$1,531	19.14%	
Property/Liability	\$171,647	\$171,647	\$188,812	\$17,165	10.00%	
Buildings	\$49,000	\$49,000	\$70,000	\$21,000	42.86%	
Fire Alarm/Fire Sprinkler Service Contract	-	\$3,000	\$3,000	-	-	Fire Alarm/Fire Sprinkler Service Contract
Painting, Carpentry, Electric HVAC	-	\$40,000	\$40,000	-	-	Painting, Carpentry, Electric HVAC

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
Elevator Service Contract	-	\$3,000	\$3,000	-	-	Elevator Service Contracts
Generator Service Contract	-	\$3,000	\$3,000	-	-	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	\$17,196,445	-\$1,841,880	-9.67%	
Fire						
Defined Benefit Plan	\$3,767,244	\$3,767,244	\$3,767,244	-	0.00%	
Property/Liability	\$77,337	\$77,337	\$85,071	\$7,734	10.00%	
Buildings	\$10,000	\$10,000	\$20,000	\$10,000	100.00%	
Building Maint Repairs	-	\$10,000	\$10,000	-	-	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	\$21,068,760	-\$1,824,146	-7.97%	

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						
Regular	\$165,095	\$165,095	\$190,622	\$25,527	15.46%	
Longevity	\$672	\$672	\$975	\$303	45.09%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$2,281	\$2,281	\$3,510	\$1,229	53.88%	
FICA Taxes	\$12,828	\$12,828	\$14,878	\$2,050	15.98%	
Defined Benefit Plan	\$16,895	\$16,895	\$19,127	\$2,232	13.21%	
401-a Plan	\$9,751	\$9,751	\$10,239	\$488	5.00%	
Life & Health Insurance	\$36,834	\$36,834	\$38,724	\$1,890	5.13%	
Workers' Comp Regular	\$1,000	\$1,000	\$1,050	\$50	5.00%	
Internal IT Support	\$67,951	\$67,951	\$78,283	\$10,332	15.21%	
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	-	-	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.
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
Lodging/Transportation	\$1,500	\$1,500	\$1,500	-	0.00%	
AMERICAN PUBLIC WORKS ASSOCIATION MEETINGS	-	\$1,500	\$1,500	-	-	AMERICAN PUBLIC WORKS ASSOCIATION MEETINGS
Postage & Freight	\$400	\$400	\$400	-	0.00%	CERTIFIED LETTER MAILINGS
Water	\$50	\$50	\$54	\$4	8.00%	
Electricity	\$450	\$450	\$486	\$36	8.00%	
Operating/Capital Leasing	\$2,310	\$2,310	\$2,310	-	0.00%	
PRINTER LEASE	-	\$2,310	\$2,310	-	-	CANON PRINTER LEASE
Property/Liability	\$45,918	\$45,918	\$50,510	\$4,592	10.00%	
Equipment-Garage	\$54,136	\$54,136	\$59,616	\$5,480	10.12%	
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	\$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)
Gas, Lubricants & Oil	\$2,800	\$2,800	\$2,800	-	0.00%	VEHICLE FUEL - ADMIN CARS
Uniforms	\$800	\$800	\$800	-	0.00%	ADMIN UNIFORMS, SHIRTS FOR MEETINGS/EVENTS
Books, Publ, Subsc & Memb	\$1,100	\$1,100	\$1,100	-	0.00%	
PUBLICATIONS	-	\$500	\$500	-	-	APWA/ROADWAY/TRADE PUBLICATIONS
MEMBERSHIPS & LICENSES	-	\$600	\$600	-	-	BLUE BEAM MEMBERSHIPS & LICENSES

Public Services Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Information Technology	-	-	\$2,527	-	-	
Total Administration	\$610,121	\$610,121	\$597,561	-\$12,560	-2.06%	
Street Maintenance						
Regular	\$304,575	\$304,575	\$318,917	\$14,342	4.71%	
Standard Overtime	\$3,500	\$3,500	\$5,000	\$1,500	42.86%	INCREASE OT DUE TO STAFF COVERAGE & SPECIAL EVENTS COVERAGE
Longevity	\$900	\$900	\$1,670	\$770	85.56%	Increase serves as a placeholder for the tentative longevity bonus
FICA Taxes	\$23,637	\$23,637	\$24,907	\$1,270	5.37%	
Defined Benefit Plan	\$76,144	\$76,144	\$71,155	-\$4,989	-6.55%	
Life & Health Insurance	\$92,622	\$92,622	\$111,671	\$19,049	20.57%	
Workers' Comp Regular	\$38,822	\$38,822	\$40,763	\$1,941	5.00%	
Internal IT Support	\$27,702	\$27,702	\$33,578	\$5,876	21.21%	
Maintenance	\$275,055	\$275,055	\$236,074	-\$38,981	-14.17%	
FEC RAILROAD CROSSING RENEWALS (2 YEAR)	-	\$275,055	\$236,074	-	-	FEC RAILROAD CROSSING RENEWALS (2 YEAR)
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	-	-	INCREASE FOR PRESSURE CLEANING DOWNTOWN TIMES 3X A YEAR
PAVER REPAIRS	-	\$7,000	\$21,000	-	-	PAVER REPAIRS DOWNTOWN - INCREASE FOR ADDTL REPAIRS/MAINTENANCE
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
Lodging/Transportation	\$500	\$500	\$500	-	0.00%	MAINT OF TRAFFIC TRAINING TRANSPORTATION/LODGING MAINT OF TRAFFIC TRAINING FEES
Water	\$8,500	\$8,500	\$9,974	\$1,474	17.34%	
Sewer	\$2,000	\$2,000	\$2,908	\$908	45.40%	
Electricity	\$675,000	\$675,000	\$810,401	\$135,401	20.06%	
Refuse/Waste Disposal	\$700	\$700	\$770	\$70	10.00%	
Property/Liability	\$4,842	\$4,842	\$5,326	\$484	10.00%	
Equipment-Garage	\$70,357	\$70,357	\$104,940	\$34,583	49.15%	ACCOUNT CONTROLLED BY FINANCE
Heavy Equipment	\$18,000	\$18,000	\$18,000	-	0.00%	INTERNAL REPAIRS HEAVY EQUIPMENT
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	\$500	\$500	\$500	-	0.00%	OFFICE SUPPLIES - PAPER, PENS, FOLDERS, ETC
Gas, Lubricants & Oil	\$20,000	\$20,000	\$20,000	-	0.00%	VEHICLE FUEL - STREETS TRUCKS
Small Tools & Equipment	\$15,000	\$15,000	\$21,000	\$6,000	40.00%	
PLATE COMPACTORS	-	\$5,000	\$6,000	-	-	PLATE COMPACTORS- INCREASE DUE TO COST INCREASE
GAS SAWS/BLADES	-	\$5,000	\$7,500	-	-	GAS SAWS/BLADES- INCREASE DUE TO COST INCREASE
BLOWERS, DRILLS, TOOLS	-	\$5,000	\$7,500	-	-	BLOWERS, DRILLS, TOOLS - PRICING INCREASES
Uniforms	\$4,000	\$4,000	\$4,000	-	0.00%	CREW UNIFORMS
Road Materials & Supplies	\$110,000	\$110,000	\$110,000	-	0.00%	
HOT MIX ASPHALT (650 TN)	-	\$30,000	\$30,000	-	-	COLD MIX TEMP ASPHALT (450 TN)

Public Services Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
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	\$2,040,554	\$215,698	11.82%	
Grounds						
Regular	\$846,912	\$846,912	\$928,651	\$81,739	9.65%	
Standard Overtime	\$60,000	\$60,000	\$80,000	\$20,000	33.33%	INCREASE OT DUE TO STAFF COVERAGE & SPECIAL EVENTS COVERAGE
Longevity	\$4,133	\$4,133	\$5,595	\$1,462	35.37%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	-	-	\$1,620	\$1,620	-	
FICA Taxes	\$69,695	\$69,695	\$77,693	\$7,998	11.48%	
Defined Benefit Plan	\$200,827	\$200,827	\$214,822	\$13,995	6.97%	
401-a Plan	\$4,361	\$4,361	\$4,579	\$218	5.00%	
Life & Health Insurance	\$232,456	\$232,456	\$244,734	\$12,278	5.28%	
Workers' Comp Regular	\$32,726	\$32,726	\$34,362	\$1,636	5.00%	
Internal IT Support	\$21,909	\$21,909	\$25,934	\$4,025	18.37%	
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
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
Water	\$250,000	\$250,000	\$420,862	\$170,862	68.34%	
Sewer	\$5,500	\$5,500	\$8,848	\$3,348	60.87%	
Electricity	\$40,000	\$40,000	\$55,301	\$15,301	38.25%	
Refuse/Waste Disposal	\$25,000	\$25,000	\$43,374	\$18,374	73.50%	
Property/Liability	\$86,422	\$86,422	\$95,064	\$8,642	10.00%	
Equipment-General	\$4,000	\$4,000	\$4,000	-	0.00%	GROUNDS VEHICLE REPAIRS
Equipment-Garage	\$92,178	\$92,178	\$106,002	\$13,824	15.00%	ACCOUNT MANAGED BY FINANCE
Heavy Equipment	\$13,000	\$13,000	\$13,000	-	0.00%	INTERNAL HEAVY EQUIPMENT REPAIRS (LOADER/BACKHOE)
Heavy Equip-ext repairs	\$7,000	\$7,000	\$7,000	-	0.00%	EXTERNAL REPAIRS (LOADER, BACKHOE, BUCKET TRUCK)
Office Supplies	\$800	\$800	\$800	-	0.00%	OFFICE SUPPLIES - PAPER, PENS, FOLDERS, ETC
Gas, Lubricants & Oil	\$23,130	\$23,130	\$23,130	-	0.00%	VEHICLE FUEL, OIL & LUBRICANTS
Small Tools & Equipment	\$25,500	\$25,500	\$25,500	-	0.00%	
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
Chemicals	\$19,500	\$19,500	\$19,500	-	0.00%	
FERTILIZERS/WEED CONTROL	-	\$19,500	\$19,500	-	-	FERTILIZERS/WEED CONTROL
Uniforms	\$6,000	\$6,000	\$6,000	-	0.00%	GROUNDS CREW UNIFORMS
Books, Publ, Subsc & Memb	\$250	\$250	\$250	-	0.00%	
TRADE PUBLICATIONS	-	\$250	\$250	-	-	TRADE PUBLICATIONS
Improvements	\$279	\$279	-	-\$279	-100.00%	NOT FUNDED FY2026. WILL BE ADDING BUILDING MAINT ACCOUNT
Misc. Equipment	\$55,000	\$55,000	\$55,000	-	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
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	\$2,871,621	\$375,043	15.02%	
Cemetery						
Regular	\$65,188	\$65,188	\$70,205	\$5,017	7.70%	
Standard Overtime	\$5,000	\$5,000	\$15,000	\$10,000	200.00%	INCREASE OT DUE TO STAFF COVERAGE & SPECIAL EVENTS COVERAGE
Longevity	\$600	\$600	\$1,000	\$400	66.67%	Increase serves as a placeholder for the tentative longevity bonus
FICA Taxes	\$5,415	\$5,415	\$6,595	\$1,180	21.79%	
Defined Benefit Plan	\$16,297	\$16,297	\$19,100	\$2,803	17.20%	
Life & Health Insurance	\$16,681	\$16,681	\$17,552	\$871	5.22%	
Workers' Comp Regular	\$3,322	\$3,322	\$3,488	\$166	5.00%	
Internal IT Support	\$14,637	\$14,637	\$17,233	\$2,596	17.74%	
Water	\$22,000	\$22,000	\$53,154	\$31,154	141.61%	
Sewer	\$750	\$750	\$1,240	\$490	65.33%	
Electricity	\$4,750	\$4,750	\$5,130	\$380	8.00%	
Refuse/Waste Disposal	\$4,750	\$4,750	\$7,237	\$2,487	52.36%	
Property/Liability	\$20,959	\$20,959	\$23,055	\$2,096	10.00%	
Buildings	\$1,000	\$1,000	\$1,000	-	0.00%	CEMETERY BLDG REPAIRS - HVAC, PAINT
Equipment-General	\$1,200	\$1,200	\$1,200	-	0.00%	CEMETERY TRUCK REPAIRS
Heavy Equipment	\$3,000	\$3,000	\$3,000	-	0.00%	CEMETERY EXCAVATOR INTERNAL REPAIRS
Office Supplies	\$200	\$200	\$200	-	0.00%	OFFICE SUPPLIES - PAPER,PENS, FOLDERES
Gas, Lubricants & Oil	\$2,000	\$2,000	\$2,000	-	0.00%	CEMETERY VEHICLE FUEL
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
Uniforms	\$1,240	\$1,240	\$1,240	-	0.00%	CEMETERY UNIFORMS
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	\$294,129	\$59,640	25.43%	
Custodial						
Regular	\$293,630	\$293,630	\$307,972	\$14,342	4.88%	
Standard Overtime	-	-	\$5,000	-	-	ADDING OT FUNDS - NEW IN- HOUSE CLEANING STAFF.
FICA Taxes	\$22,463	\$22,463	\$23,942	\$1,479	6.58%	
Defined Benefit Plan	\$73,407	\$73,407	\$67,951	-\$5,456	-7.43%	
Life & Health Insurance	\$165,446	\$165,446	\$198,563	\$33,117	20.02%	
Workers' Comp Regular	\$2,025	\$2,025	\$2,126	\$101	4.99%	
Other Contractual Service	\$145,000	\$145,000	\$157,500	\$12,500	8.62%	
CITY WIDE JANITORIAL SERVICES CONTRACTS	-	\$130,000	\$80,000	-	-	CITY WIDE JANITORIAL SERVICES CONTRACTS - DECREASED DUE TO CONTRACT WILL BE MONTH BY MONTH/AS NEEDED BASIS

Public Services Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
FLOORING SEALING/CLEANING	-	\$7,500	\$7,500	-	-	FLOORING SEALING/CLEANING - INCREASE DUE TO COSTS/NEED
TEMP RESTROOM RENTALS DURING CONSTRUCTION	-	\$7,500	-	-	-	NO FUNDING FY26. PW ADMIN 5010-3450 OR PROJECT FUNDS WILL COVER COSTS
IN-HOUSE JANITORIAL MATERIALS, SUPPLIES & TOOLS	-	-	\$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	\$763,054	\$61,083	8.70%	
Maintenance						
Regular	\$533,310	\$533,310	\$559,522	\$26,212	4.91%	
Standard Overtime	\$15,000	\$15,000	\$15,000	-	0.00%	
Longevity	\$1,650	\$1,650	\$2,700	\$1,050	63.64%	Increase serves as a placeholder for the tentative longevity bonus
FICA Taxes	\$42,072	\$42,072	\$44,157	\$2,085	4.96%	
Defined Benefit Plan	\$133,328	\$133,328	\$126,628	-\$6,700	-5.03%	
Life & Health Insurance	\$129,705	\$129,705	\$136,669	\$6,964	5.37%	
Workers' Comp Regular	\$37,654	\$37,654	\$39,537	\$1,883	5.00%	
Internal IT Support	\$41,211	\$41,211	\$43,140	\$1,929	4.68%	
Other Contractual Service	\$136,900	\$136,900	\$138,900	\$2,000	1.46%	
DOWNTOWN LIGHTING CONTRACT	-	\$98,000	\$100,000	-	-	\$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
CITY HALL GENERATOR SERVICE, MAINTENANCE & REPAIRS	-	\$6,500	\$6,500	-	-	CITY HALL GENERATOR SERVICE, MAINTENANCE & REPAIRS
Contractual Services	-	-	\$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.
Training/Registration	\$2,000	\$2,000	\$2,000	-	0.00%	TRAINING/REGISTRATION - MOT, ETC
Water	\$600	\$600	\$648	\$48	8.00%	
Sewer	\$750	\$750	\$810	\$60	8.00%	
Electricity	\$17,000	\$17,000	\$18,360	\$1,360	8.00%	
Refuse/Waste Disposal	\$5,000	\$5,000	\$5,400	\$400	8.00%	
Property/Liability	\$113,364	\$113,364	\$124,700	\$11,336	10.00%	
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
Building Fd	\$20,000	\$20,000	\$5,000	-\$15,000	-75.00%	1ST YEAR OF FUNDING. NO CHANGES FOR FY26
Beach Fd	\$66,650	\$66,650	\$86,650	\$20,000	30.01%	1ST YEAR OF FUNDING. NO CHANGES FOR FY26
Electric Fd	\$149,000	\$149,000	\$149,000	-	0.00%	NO CHANGES FOR FY26

Public Services Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
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
Water Fd	\$35,000	\$35,000	\$55,500	\$20,500	58.57%	1ST YEAR OF FUNDING. NO CHANGES FOR FY26
Golf Fd	\$65,000	\$65,000	\$65,000	-	0.00%	1ST YEAR OF FUNDING. NO CHANGES FOR FY26
Garage Fd	\$6,500	\$6,500	\$6,500	-	0.00%	1ST YEAR OF FUNDING. NO CHANGES FOR FY26
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.
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.
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
Equipment-General	\$768	\$768	\$768	-	0.00%	FACILITIES VEHICLE REPAIRS
Equipment-Garage	\$97,733	\$97,733	\$113,760	\$16,027	16.40%	ACCOUNT MANAGED BY FINANCE
Heavy Equipment	\$1,500	\$1,500	\$1,500	-	0.00%	BUCKET TRUCK REPAIRS
Office Supplies	\$500	\$500	\$500	-	0.00%	OFFICE SUPPLIES - PAPER, PENS, FOLDERS
Gas, Lubricants & Oil	\$10,000	\$10,000	\$10,000	-	0.00%	FACILITIES VEHICLES FUEL
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
Uniforms	\$3,500	\$3,500	\$6,500	\$3,000	85.71%	FACILITIES UNIFORMS- INCREASE FOR NEW CUSTODIAL CREW UNIFORMS & SHOES
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	-	-	Top floor bathroom refresh
Total Maintenance	\$1,820,395	\$1,820,395	\$1,996,549	\$176,154	9.68%	
Total Expenditures	\$7,688,410	\$7,688,410	\$8,563,468	\$875,058	11.38%	

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						
Regular	\$173,459	\$173,459	\$179,939	\$6,480	3.74%	
Other Pays	\$900	\$900	\$975	\$75	8.33%	
FICA Taxes	\$13,270	\$13,270	\$12,169	-\$1,101	-8.30%	
Defined Benefit Plan	\$43,365	\$43,365	\$35,283	-\$8,082	-18.64%	
Life & Health Insurance	\$47,250	\$47,250	\$49,640	\$2,390	5.06%	
Workers' Comp Regular	\$259	\$259	\$272	\$13	5.02%	
Internal IT Support	\$50,249	\$50,249	\$50,535	\$286	0.57%	
Other Contractual Service	\$26,000	\$26,000	\$30,000	\$4,000	15.38%	
Marketing sponsorship campaign for city	-	\$25,000	-	-	-	Marketing sponsorship campaign for city
Event photographers	-	\$1,000	\$15,000	-	-	Photography for City events, meetings, social media postings, advertising
Graphic Designers-Golf Course 100th Anniversary	-	-	\$15,000	-	-	Graphic designers for 100th year anniversary of the golf course, brand kit and marketing campaign
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	-	-	-	
Advanced PIO course	-	\$1,050	-	-	-	
Florida League of Cities Conference	-	-	\$1,200	-	-	Registration for 2 employees at \$600 each
PRSA Sunshine District Conference	-	-	\$500	-	-	Public Relations Society of America (PRSA) conference registration; \$250 each for 2 employees attending (PIO & Communications Specialist)
PRSA Palm Beach Meetings	-	-	\$540	-	-	Public Relations Society of America (PRSA) Palm Beach - \$30 per meeting X 9 times a year = \$270. For

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						2 employees total is \$540 for the FY.
Advanced PIO Training	-	-	\$200	-	-	Training for Communications Specialist
Lodging/Transportation	\$200	\$200	\$4,400	\$4,200	2,100.00%	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
Sunshine District Conference Lodging	-	-	\$1,000	-	-	\$250 per night x 2 nights - \$500; for 2 employees \$1,000 (PIO & Communications Specialist)
FL League of Cities Conference Lodging	-	\$200	\$1,800	-	-	\$300 per night X 3 nights + \$900. For 2 employees \$1,800 (Director & PIO)
Advanced PIO Training Travel	-	-	\$1,000	-	-	\$250 x 4 = \$1,000, Communications Specialist
Mileage for conferences & training	-	-	\$600	-	-	
Operating/Capital Leasing	\$600	\$600	\$90,600	\$90,000	15,000.00%	
Copier/Printer/Scanner Rental	-	\$600	\$600	-	-	Copier/printer/scanner rental
Rent	-	-	\$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)
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	-	-	Leisure Services cost for utility bill inserts
Giveaway items for PIO City events	-	\$16,500	\$16,500	-	-	Giveaway items for public events, ribbon cuttings, openings, town halls, etc. Various companies used.
Promotional Activities	\$5,000	\$5,000	\$13,000	\$8,000	160.00%	Ad campaigns
Florida Weekly Ads	-	\$1,500	\$1,500	-	-	
Coastal Star Ads	-	\$1,000	\$1,000	-	-	
Palm Beach Life Ad	-	\$500	\$500	-	-	

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
City of Lake Worth Beach Marketing and Promotion Campaign	-	\$2,000	\$10,000	-	-	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	\$100	\$100	\$500	\$400	400.00%	Additional funding of supplies for new position - Communications Specialist
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	-	-	Items for promotional City videos for social media, advertising, etc.
Moving Expenses	-	-	\$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	-	-	Funds added for the relocation of staff from 17 South M Street to location TBD. Office furniture \$40,000
Books, Publ, Subsc & Memb	-	-	\$1,906	-	-	For PIO & Communication Specialist to join Public Relations Society of America (\$360x2=\$720); FMCA - Florida Municipal Communicators Association (\$125x2=\$250); NAGC national Association of Government Communicators

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						(\$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	-	-	
FL Municipal Communications Assoc. (FMCA) membership	-	-	\$250	-	-	\$125 x 2 employees = \$250. PIO & Communications Specialist
National Assoc. of Government Communicators (NAGC) membership	-	-	\$336	-	-	\$168 x 2 employees = \$336. PIO & Communications Specialist
Palm Beach Post subscription	-	-	\$300	-	-	
Florida Fire Chiefs Assoc. (FFCA) membership	-	-	\$300	-	-	
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 (govt req fleet replacement from DJI to a US manufacturer)
UAV drone fleet replacement	-	\$16,000	-	-	-	Camera for still photography; action camera for Youth UAV/community outreach program
Cameras	-	\$8,000	-	-	-	For PIO
FAA Drone Class	-	-	\$300	-	-	
Kiosk Maintenance and 5G Internet	-	-	\$5,000	-	-	
Lights for videos	-	-	\$3,000	-	-	
Drone Training & Maintenance	-	-	\$2,000	-	-	
Total Administration	\$414,102	\$414,102	\$555,059	\$140,957	34.04%	
Library						
Regular	\$359,330	\$359,330	\$401,683	\$42,353	11.79%	
Longevity	\$3,450	\$3,450	\$4,000	\$550	15.94%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$1,440	\$1,440	\$1,395	-\$45	-3.13%	
FICA Taxes	\$27,787	\$27,787	\$31,069	\$3,282	11.81%	
Defined Benefit Plan	\$82,716	\$82,716	\$82,721	\$5	0.01%	
401-a Plan	\$2,847	\$2,847	\$2,873	\$26	0.91%	

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Life & Health Insurance	\$58,426	\$58,426	\$86,394	\$27,968	47.87%	
Workers' Comp Regular	\$547	\$547	\$2,406	\$1,859	339.85%	
Internal IT Support	\$119,363	\$119,363	\$106,571	-\$12,792	-10.72%	
Other Contractual Service	\$65,400	\$65,400	\$65,400	-	0.00%	
Outsource for Security Guard:	-	\$62,400	\$56,600	-	-	Outsource for Security Guard for inside the library.
Alarm System	-	\$3,000	\$3,500	-	-	Advanced Alarm - Anticipated Annual Increase
Air Freshener	-	-	\$5,300	-	-	ScentAir dispensers placed throughout building.
Training/Registration	\$200	\$200	\$1,900	\$1,700	850.00%	Public Library Directors Meeting - Anticipated Increase
Library staff attend SEFLIN Conference	-	\$100	\$400	-	-	Library staff attend SELFIN (Southeast Florida Library Information Network) Conference - one day at PB County Convention Center.
Tuition reimbursement	-	\$100	\$1,500	-	-	Tuition reimbursement for eligible employees.
Lodging/Transportation	\$350	\$350	\$2,700	\$2,350	671.43%	Public Library Directors Meeting (with anticipated increase)
State Conference	-	\$350	\$2,700	-	-	Staff members (2) attend state conference
Postage & Freight	\$200	\$200	\$200	-	0.00%	Increase in shipping rates - invitations, donation acknowledgements, thank you's
Water	\$1,350	\$1,350	\$1,565	\$215	15.93%	
Sewer	\$580	\$580	\$936	\$356	61.38%	
Electricity	\$15,000	\$15,000	\$16,200	\$1,200	8.00%	
Refuse/Waste Disposal	\$1,700	\$1,700	\$3,132	\$1,432	84.24%	
Property/Liability	\$61,657	\$61,657	\$67,823	\$6,166	10.00%	
Buildings	\$10,000	\$10,000	-	-\$10,000	-100.00%	Public Works handles this account
Equipment-General	\$2,000	\$2,000	\$2,000	-	0.00%	Repairs to front door, floor tiles, fence, Public Works purchases
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
Promotional Activities	\$35,000	\$35,000	\$36,000	\$1,000	2.86%	Library outreach events including Little Scream, Day of the Dead, Street Painting,

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						BiblioArte, Author's showcase, Comicon, Athlteracy, 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	-	-	-	Biblioarte Author
Small Book Town Designation	-	\$8,000	-	-	-	Small Book Town Designation
Events	-	\$7,000	\$36,000	-	-	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	\$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 Furniture	-	-	\$1,800	-	-	Chairs and tables for meeting room
Small Tools & Equipment	\$3,500	\$3,500	\$3,500	-	0.00%	Printer, laptop
Other	\$3,500	\$3,500	\$4,000	\$500	14.29%	
Library Program Supplies	-	\$3,500	\$4,000	-	-	book covers, labels, Library cards, library bags, archival boxes
Books, Publ, Subsc & Memb	\$30,000	\$30,000	\$35,000	\$5,000	16.67%	
SEFLIN (Southeast Florida Library Information Network)	-	\$10,000	\$10,000	-	-	Southeast Florida Library Information Network membership
Brainfuse	-	-	\$3,300	-	-	Online tutoring, job and career assistance
WhoFi	-	-	\$1,200	-	-	Wifi service
Online Library Consortium	-	-	\$12,500	-	-	Provides ebooks, graphic novels, magazines
Newsbank	-	-	\$3,000	-	-	Newspapers
Cloud Library	-	\$20,000	\$5,000	-	-	Cloud Library (ebooks)

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Library Materials	\$54,000	\$54,000	\$57,000	\$3,000	5.56%	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
McNaughton Subscriptions	-	\$25,000	\$25,000	-	-	Specialty publisher
Brodart	-	\$22,000	\$24,000	-	-	Specialty publisher
Gumdrop	-	\$2,000	\$2,000	-	-	Specialty publisher
Univ. of Florida	-	\$1,000	\$1,000	-	-	Publisher - provides books on Florida that are hard to find
Pineapple Press	-	\$1,000	\$1,000	-	-	Specialty publisher
Scholastic	-	\$3,000	\$3,000	-	-	
Amazon	-	-	\$1,000	-	-	
Total Library	\$946,343	\$946,343	\$1,026,868	\$80,525	8.51%	
Community Programs						
Regular	\$353,714	\$353,714	\$364,055	\$10,341	2.92%	
Part Time	\$50,705	\$50,705	\$53,582	\$2,877	5.67%	
Longevity	\$900	\$900	\$2,300	\$1,400	155.56%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$1,620	\$1,620	\$1,485	-\$135	-8.33%	
FICA Taxes	\$31,110	\$31,110	\$32,228	\$1,118	3.59%	
Defined Benefit Plan	\$79,364	\$79,364	\$72,486	-\$6,878	-8.67%	
Defined Cont Plan	\$3,626	\$3,626	\$3,705	\$79	2.18%	
Life & Health Insurance	\$77,938	\$77,938	\$96,207	\$18,269	23.44%	
Workers' Comp Regular	\$17,066	\$17,066	\$17,919	\$853	5.00%	
Internal IT Support	\$82,629	\$82,629	\$92,084	\$9,455	11.44%	
Other Contractual Service	\$15,000	\$15,000	\$8,000	-\$7,000	-46.67%	
STEM Activities	-	\$4,000	-	-	-	
Gym Floor Resurfacing	-	\$6,000	\$6,000	-	-	Gym Floor Resurfacing
Boot Camp	-	\$3,000	-	-	-	
Gymnasium Bleacher Repair	-	\$2,000	\$2,000	-	-	Gymnasium Bleacher Repair
Training/Registration	\$4,500	\$4,500	\$4,500	-	0.00%	
Drone Training - additional certifications	-	\$500	-	-	-	Drone Training - additional certifications
Professional Certification/Trainings	-	\$1,000	\$1,350	-	-	Recreation related courses as they become available locally
FRPA (Florida Recreation & Park	-	\$1,000	\$1,150	-	-	RecTrac is a comprehensive fully

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Assoc.)						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	-	-	RecTrac is a comprehensive fully integrated parks and recreation management software designed to increase efficiency and productivity. The City began using RecTrac in 2018
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)
Postage & Freight	\$1,500	\$1,500	-	-\$1,500	-100.00%	
Water	\$14,500	\$14,500	\$16,250	\$1,750	12.07%	
Sewer	\$5,000	\$5,000	\$5,900	\$900	18.00%	
Electricity	\$37,050	\$37,050	\$56,511	\$19,461	52.53%	
Refuse/Waste Disposal	\$5,500	\$5,500	\$6,537	\$1,037	18.85%	
Operating/Capital Leasing	\$2,500	\$2,500	\$2,500	-	0.00%	Canon Printer Lease - increase in contract
Property/Liability	\$47,507	\$47,507	\$52,258	\$4,751	10.00%	
Equipment-General	\$11,000	\$11,000	\$11,000	-	0.00%	
Backboard Motor	-	\$3,000	-	-	-	Basketball goals
Soccer Goals	-	\$5,000	\$4,000	-	-	Soccer goals
Foldable Chairs	-	\$1,000	\$500	-	-	Foldable Chairs
Osborne Community Center	-					Osborne Community Center
Athletics Website	-	-	\$500	-	-	Creation of an enhanced athletics website
Portable Scoreboard	-	-	\$4,000	-	-	
Bitty Basketball Hoops	-	\$2,000	\$2,000	-	-	
Equipment-Garage	\$22,086	\$22,086	\$25,398	\$3,312	15.00%	
Heavy Equipment	\$2,000	\$2,000	\$4,000	\$2,000	100.00%	Icemaker at NW Complex incl. repairs at Rec facilities.
Printing & Binding	\$2,000	\$2,000	\$2,000	-	0.00%	copier/printer/scanner
Promotional Activities	\$10,000	\$10,000	\$10,000	-	0.00%	
Banners	-	\$2,500	\$6,500	-	-	Banners
Posters	-	\$2,500	\$1,000	-	-	Posters
Flyers	-	\$2,500	\$1,000	-	-	Fliers
Yard Signs	-	\$2,500	\$1,500	-	-	Yard Signs
Office Supplies	\$1,500	\$1,500	\$1,500	-	0.00%	Supplies to use in the office such as pens,

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						paper clips, tape, post-its
Gas, Lubricants & Oil	\$1,000	\$1,000	-	-\$1,000	-100.00%	
Recreation Programs	\$81,250	\$81,250	\$81,250	-	0.00%	Recreational sports, games, entertainment for the residents
Youth Basketball	-	\$14,000	\$16,000	-	-	Winter and Summer Seasons
Athletic Tournaments	-	\$1,000	-	-	-	
Pride Travel Basketball	-	\$6,000	\$6,000	-	-	Pride Travel Basketball
Wellness Challenge	-	\$2,500	-	-	-	
Archery Tag	-	\$500	-	-	-	
Nerf Games	-	\$500	\$500	-	-	Nerf Games
School Outreach Events	-	\$1,500	\$1,500	-	-	School Outreach Events
Flag Football	-	\$10,000	\$8,500	-	-	Youth Flag Football - new program
Kids Street Painting	-	\$1,500	-	-	-	
Senior Club	-	\$8,000	\$8,000	-	-	Senior Club
Movie in Park	-	\$5,000	\$7,500	-	-	Movie in Park - three events
Splash Day	-	\$3,500	\$3,250	-	-	Splash Day - new event
Club Cre8	-	\$2,000	-	-	-	
Back2School Bash	-	\$2,000	\$2,000	-	-	Back2School Bash
Holiday Yard decorating contest	-	\$750	-	-	-	Holiday Yard decorating contest
Haunted House	-	\$2,500	-	-	-	
Karaoke at the Cultural Plaza	-	\$2,000	-	-	-	Karaoke - at the Cultural Plaza (x4) - new event
Field Day	-	\$750	-	-	-	
Family Game Night	-	\$250	-	-	-	
Adult Basketball	-	\$7,000	\$2,000	-	-	
Tackle Football & Cheer	-	\$10,000	\$10,000	-	-	
Youth Programs	-	-	\$4,000	-	-	
Adult Programs	-	-	\$4,000	-	-	
Youth Soccer	-	-	\$8,000	-	-	
Uniforms	\$800	\$800	\$800	-	0.00%	Staff shirts and jackets to be recognized at events
Total Community Programs	\$965,365	\$965,365	\$1,026,455	\$61,090	6.33%	
Facilities						
Regular	\$257,981	\$257,981	\$271,431	\$13,450	5.21%	
Standard Overtime	\$8,000	\$8,000	\$8,000	-	0.00%	
Longevity	\$1,800	\$1,800	\$2,800	\$1,000	55.56%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$1,080	\$1,080	\$990	-\$90	-8.33%	
FICA Taxes	\$20,554	\$20,554	\$21,660	\$1,106	5.38%	
Defined Benefit Plan	\$58,452	\$58,452	\$56,396	-\$2,056	-3.52%	

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Defined Cont Plan	\$2,417	\$2,417	\$2,470	\$53	2.19%	
Life & Health Insurance	\$65,473	\$65,473	\$68,955	\$3,482	5.32%	
Workers' Comp Regular	\$9,783	\$9,783	\$10,272	\$489	5.00%	
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 applications for contractors
Haverland turf field maintenance	-	\$241,500	\$215,000	-	-	Haverland turf field maintenance (contractual increase) (FY 2023-\$215,501)
HVAC repairs	-	\$3,000	-	-	-	HVAC repairs (added)
Electrical/light repairs	-	\$5,000	\$15,000	-	-	Electrical/light repairs, timer box replacements
Fencing repairs/installation	-	\$5,000	\$15,000	-	-	Fencing repairs/installation
Playground repairs	-	\$4,000	\$2,000	-	-	Playground repairs
Scoreboard repairs	-	\$3,500	\$2,500	-	-	Memorial Field
Irrigation Repairs	-	\$10,000	\$2,000	-	-	Irrigation pumps
Alarm systems	-	\$2,000	\$2,000	-	-	Alarm systems
Sod replacement	-	\$9,000	\$6,500	-	-	Sod replacement
Baseball field clay	-	\$8,500	\$7,500	-	-	Baseball field clay & bullpen renovations
Playground mulch	-	\$4,000	\$15,000	-	-	Playground mulch (FY 2023-\$4,640)
Lift rentals	-	\$2,500	-	-	-	Lift rentals (FY 2023-\$1,300)
Gym floor resurfacing	-	\$4,000	-	-	-	Gym floor resurfacing
Field 4 lip replacement	-	\$11,000	\$15,000	-	-	Manzo lip replacement
Fitness equipment repair	-	\$2,000	-	-	-	Fitness equipment repair
Outdoor Court Surface Repairs	-	-	\$1,000	-	-	
Baseball Field Netting/Post Repairs	-	-	\$1,500	-	-	
Boundary Surveys	-	-	\$1,500	-	-	
Sidewalk Repair	-	-	\$3,000	-	-	
Locksmith Services Calls	-	-	\$1,500	-	-	
Permit Applications	-	-	\$9,000	-	-	For contractors' building permits on city property
Training/Registration	\$500	\$500	\$1,400	\$900	180.00%	FRPA (Florida Recreation & Parks) Conference registration (2 people - Assistant Director and Recreation Manager)
Lodging/Transportation	\$1,000	\$1,000	\$2,000	\$1,000	100.00%	FRPA confrence transportation for 2 employees (Assistant

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						Director and Recreation Manager)
Postage & Freight	\$1,000	\$1,000	\$1,000	-	0.00%	For shipping of ordered items
Water	\$12,240	\$12,240	\$16,250	\$4,010	32.76%	
Sewer	\$5,100	\$5,100	\$5,900	\$800	15.69%	
Electricity	\$36,720	\$36,720	\$56,511	\$19,791	53.90%	
Refuse/Waste Disposal	\$5,202	\$5,202	\$6,537	\$1,335	25.66%	
Property/Liability	\$241,026	\$241,026	\$265,129	\$24,103	10.00%	
Buildings	\$51,700	\$51,700	\$51,700	-	0.00%	
Maintenance and repairs not included in Grounds	-	\$28,700	\$51,700	-	-	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	-	-	-	Increase - Norman J. Wimbley Gymnasium needs new front doors (\$13,000) and A/C unit (\$10,000)
Equipment-General	\$10,000	\$10,000	\$10,000	-	0.00%	Items for City recreation facilities, as detailed.
Irrigation valves and sprinkler heads	-	\$1,500	-	-	-	Irrigation valves and sprinkler heads
Custom keys and locks	-	\$750	-	-	-	Custom keys and locks
Park amenities (windscreens, grills, tables, benches)	-	\$3,500	\$2,500	-	-	Park amenities (windscreens, grills, tables, benches)
Custom netting for athletic courts	-	\$1,000	-	-	-	Custom netting for athletic courts
Park signage	-	\$1,750	\$1,000	-	-	Park signage
Field chalk	-	\$500	\$500	-	-	Field chalk
Field paint	-	\$1,000	\$2,000	-	-	Field paint
Windscreens	-	-	\$2,000	-	-	Custom windscreens for courts and enclosures
Athletic Equipment	-	-	\$2,000	-	-	Chalk liner, bases, nets, paintsprayer
Equipment-Garage	\$22,086	\$22,086	\$25,398	\$3,312	15.00%	
Printing & Binding	\$750	\$750	\$750	-	0.00%	Park signage
Office Supplies	\$200	\$200	\$200	-	0.00%	Printer ink, pens, paper
Gas, Lubricants & Oil	\$3,000	\$3,000	\$3,000	-	0.00%	Engine oil, lubricants for small tools
Small Tools & Equipment	\$1,982	\$1,982	\$1,982	-	0.00%	Parts for repairs, paint, zip ties, work gloves, socket wrench, hammer, misc.
Chemicals	\$8,000	\$8,000	\$8,000	-	0.00%	Weed killer and fertilizers

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Uniforms	\$2,200	\$2,200	\$2,200	-	0.00%	Unifirst (uniform rental), staff safety boots and rain jackets
Total Facilities	\$1,143,246	\$1,143,246	\$1,215,931	\$72,685	6.36%	
Special Events						
Regular	\$148,283	\$148,283	\$151,919	\$3,636	2.45%	
Other Pays	\$1,620	\$1,620	\$1,485	-\$135	-8.33%	
FICA Taxes	\$11,447	\$11,447	\$11,725	\$278	2.43%	
Defined Benefit Plan	\$28,006	\$28,006	\$24,057	-\$3,949	-14.10%	
Defined Cont Plan	\$3,626	\$3,626	\$3,705	\$79	2.18%	
Life & Health Insurance	\$34,325	\$34,325	\$36,121	\$1,796	5.23%	
Workers' Comp Regular	\$5,714	\$5,714	\$6,000	\$286	5.01%	
Internal IT Support	\$29,875	\$29,875	\$31,924	\$2,049	6.86%	
Other Contractual Service	\$45,000	\$45,000	\$45,000	-	0.00%	Contracts for event production services
PBSO event security	-	\$15,000	\$15,000	-	-	PBSO event security - price increase
Cultural Plaza Christmas tree	-	\$12,000	\$12,000	-	-	Cultural Plaza Christmas tree
Music performance license	-	\$1,000	\$1,000	-	-	Music performance license
Holiday Parade/Veterans Day/Tree Lighting/4th July/Easter/Family Date Night	-	\$17,000	\$17,000	-	-	Holiday Parade/Veterans Day/Tree Lighting/4th July/Easter/Family Date Night
Training/Registration	\$1,000	\$1,000	\$1,500	\$500	50.00%	FFEA (Florida Festivals & Events Assoc.) Conference (2 attendees)
Lodging/Transportation	\$1,600	\$1,600	\$2,000	\$400	25.00%	FFEA (Florida Festivals & Events Assoc.) Conference (2 attendees)
Operating/Capital Leasing	\$700	\$700	\$700	-	0.00%	Copier rental
Property/Liability	\$93,995	\$93,995	\$103,395	\$9,400	10.00%	
Equipment-Garage	\$6,480	\$6,480	\$7,452	\$972	15.00%	
Printing & Binding	\$2,000	\$2,000	\$2,000	-	0.00%	Flyers, hand outs and A-frame signs
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	-	-	Cars replacing floats for Commission in holiday parade
Fireworks	-	\$30,000	\$30,000	-	-	Fireworks (increase)
Road closures	-	\$19,000	\$20,000	-	-	Road closures
Photography	-	\$4,000	\$4,500	-	-	Photography
New downtown events, new food festival, music events at Cultural Plaza	-	\$5,000	-	-	-	New downtown events, new food festival, music events at Cultural Plaza
Street Painting Festival	-	\$300,000	-	-	-	Street Painting Festival Expense moved to 52-

Recreation Itemizations

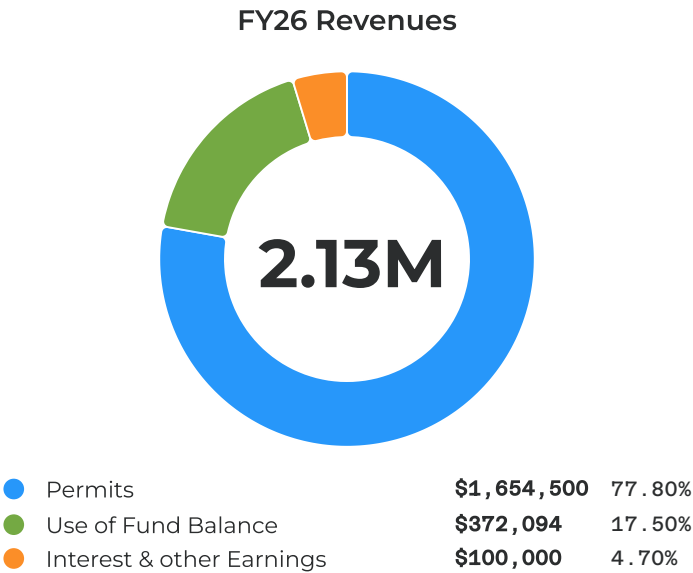
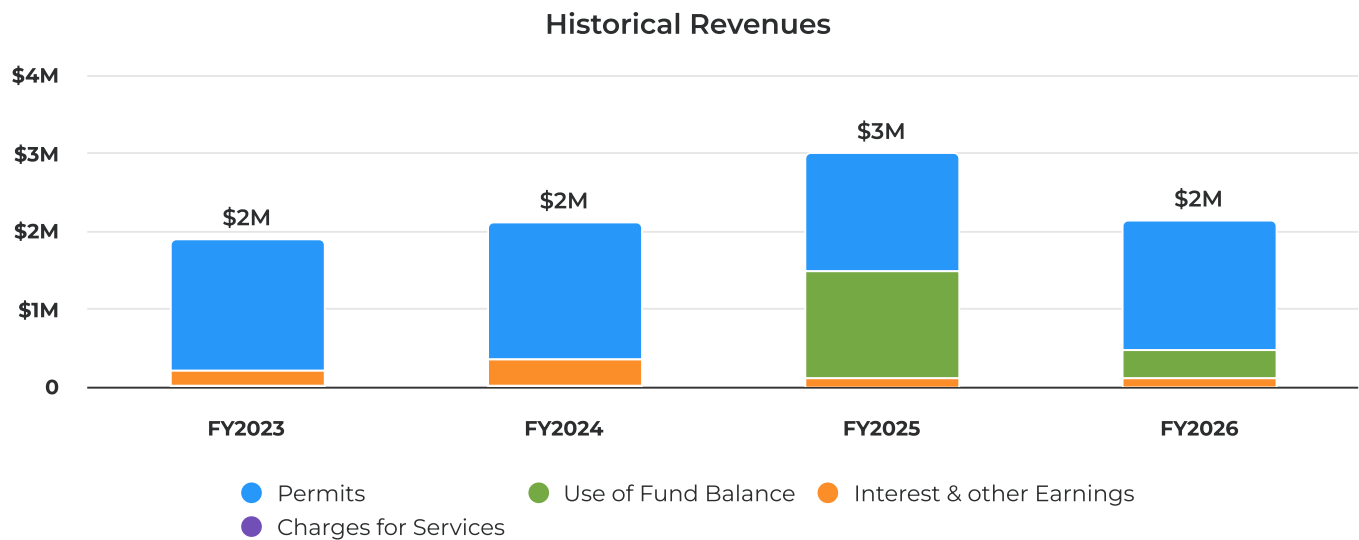
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						90
Bike giveaway	-	\$6,000	\$6,000	-	-	Bike giveaway
Family Date Night	-	\$5,000	\$5,000	-	-	Family Date Night
New beach & Bryant Park events (was Taco Fiesta), jazz festival, music festival, corn hole competition	-	\$24,000	-	-	-	New beach & Bryant Park events (was Taco Fiesta), jazz festival, music festival, corn hole competition
Halloween Event Production	-	\$6,000	\$10,000	-	-	Halloween event
Portable toilets	-	-	\$4,000	-	-	
Holiday Parade Event Production	-	-	\$10,000	-	-	Came from 52-90 and was \$12,000 last FY
4th of July Event Production	-	-	\$20,000	-	-	
Holiday Tree Lighting Production	-	-	\$10,000	-	-	Came from 52-90 and was \$12,000 last FY
Easter Event Production	-	-	\$8,000	-	-	Came from 52-90 and was \$5,000 last FY
Veteran's Day Production	-	-	\$5,000	-	-	Came from 52-90 and was \$12,000 last FY
Shuttle buses for events	-	-	\$7,000	-	-	Came from 52-90 and was \$11,000 last FY
New City-Wide Event	-	-	\$24,000	-	-	
Event Linen Rentals	-	-	\$2,000	-	-	Came from 52-90 and was \$2,000 last FY
Amazon Decor	-	-	\$6,000	-	-	Came from 52-90 and was \$5,000 last FY
Live Holiday Parade Video	-	-	\$5,000	-	-	Came from 52-90 and was \$5,000 last FY
Event Security	-	-	\$12,000	-	-	Came from 52-90 and was \$12,000 last FY
Community Festival	-	-	\$5,000	-	-	
Office Supplies	\$500	\$500	\$500	-	0.00%	Printer toner, office supplies
Gas, Lubricants & Oil	\$1,000	\$1,000	\$1,000	-	0.00%	For generator, for air filled displays
Generator	-	\$1,000	\$1,000	-	-	Generator (for air-filled display items for events)
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	-	-	-	Holiday parade event production
Tree lighting production	-	\$12,000	-	-	-	Moved to 48-00 and decreased to \$10,000 for FY26
Veteran's Day production	-	\$12,000	-	-	-	Moved to 48-00 and decreased to \$5,000 for FY26
Live holiday parade video	-	\$5,000	-	-	-	Moved to 48-00 and decreased to \$5,000 for

Recreation Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						FY26
SPF shuttle buses	-	\$11,000	-	-	-	Moved to 48-00 and decreased to \$7,000 for FY26
Amazon Decor	-	\$5,000	-	-	-	Moved to 48-00 and increased to \$6,000 for FY26
SPF event security guards	-	\$12,000	-	-	-	Moved to 48-00
Easter event	-	\$5,000	-	-	-	Moved to 48-00 and increased to \$8,000 for FY26
Little Scream	-	\$10,000	-	-	-	Little Scream
Golf cart for commission at events	-	\$2,000	-	-	-	Golf cart for commission at events
Event linen rentals	-	\$2,000	-	-	-	Moved to 48-00
Street Painting Festival	-	-	\$300,000	-	-	Expense came from 48-00
Books, Publ, Subsc & Memb	\$250	\$250	\$500	\$250	100.00%	
FFEA membership	-	\$250	\$500	-	-	FFEA (FL Festival & Events Assoc.) membership for 4 employees
Total Special Events	\$912,421	\$912,421	\$927,983	\$15,562	1.71%	
Total Expenditures	\$4,381,477	\$4,381,477	\$4,752,296	\$370,819	8.46%	

Building Permit Fund

Revenues



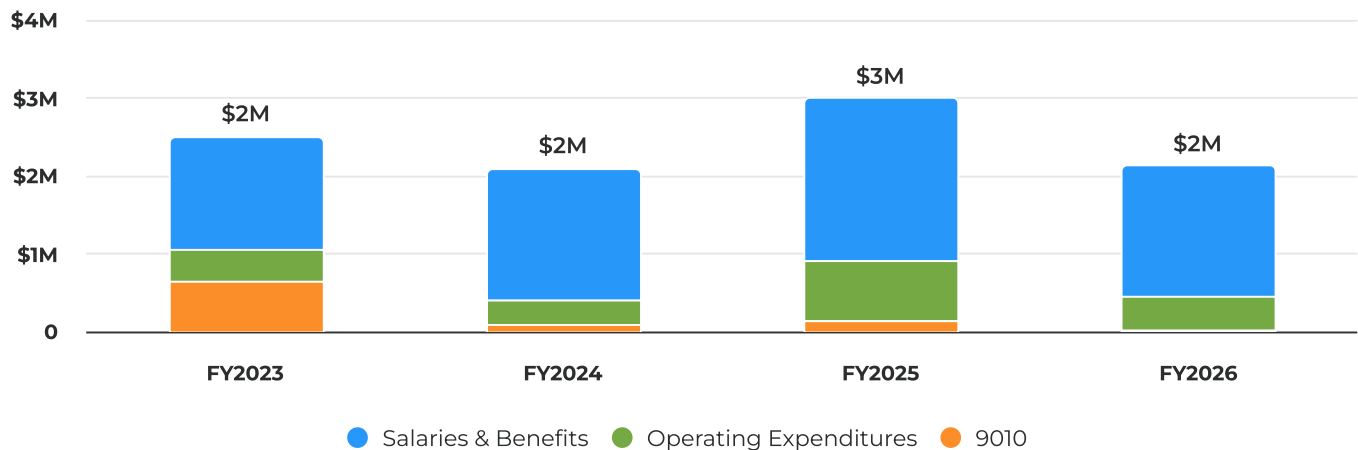
Revenues

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Permits						
Commercial	\$841,315	\$743,406	\$700,000	\$725,000	\$25,000	3.57%
Residential	\$671,499	\$849,131	\$650,000	\$775,000	\$125,000	19.23%
Other	\$172,011	\$150,973	\$150,000	\$150,000	-	0.00%
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						

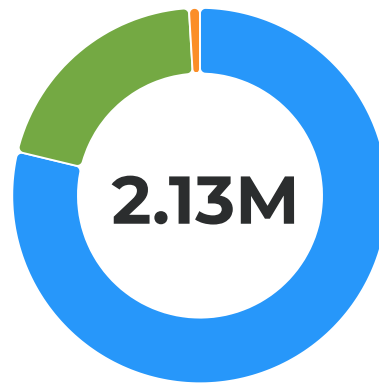
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
NSF Fees - Business	\$301	\$892	-	-	-	-
Total Charges for Services	\$301	\$892	-	-	-	-
Interest & other Earnings						
Investments	\$198,893	\$206,501	\$100,000	\$100,000	-	0.00%
Unrealized Gain/(Loss)	-\$3,464	\$114,163	-	-	-	-
Realized Gain/(Loss)	-	\$32,076	-	-	-	-
Total Interest & other Earnings	\$195,429	\$352,740	\$100,000	\$100,000	-	0.00%
Use of Fund Balance						
Use of Fund Balance	-	-	\$1,388,572	\$372,094	-\$1,016,478	-73.20%
Total Use of Fund Balance	-	-	\$1,388,572	\$372,094	-\$1,016,478	-73.20%
Total Revenues	\$1,884,956	\$2,100,612	\$2,990,572	\$2,126,594	-\$863,978	-28.89%

Expenditures

Historical Expenditures



FY26 Expenditures Summary



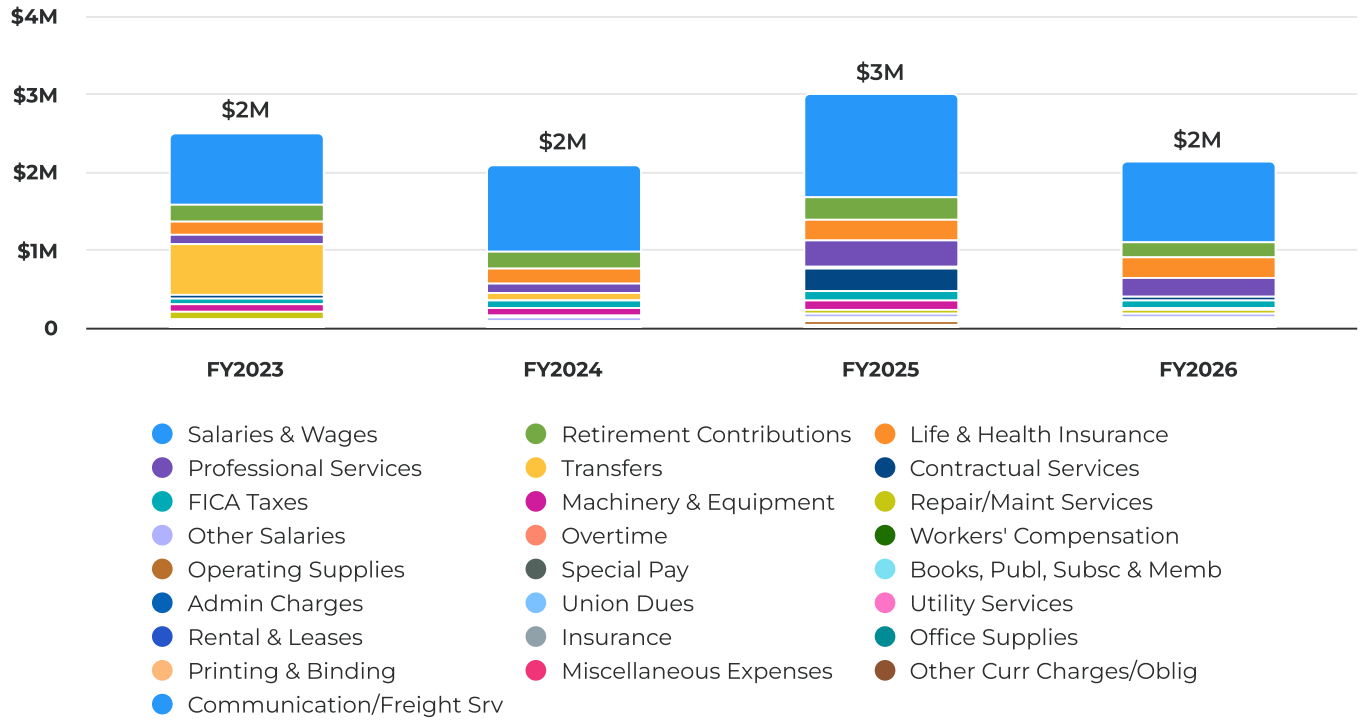
● Salaries & Benefits	\$1,675,053	78.77%
● Operating Expenditures	\$431,541	20.29%
● 9010	\$20,000	0.94%

Expenditures Summary

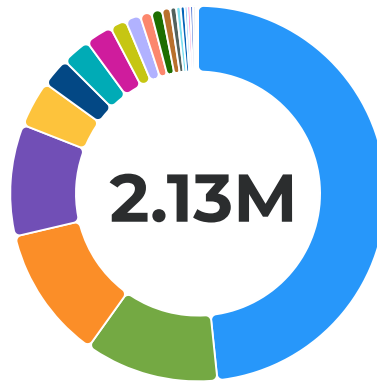
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$1,448,459	\$1,694,581	\$2,081,509	\$1,675,053	-\$406,456	-19.53%
Operating Expenditures	\$414,447	\$307,590	\$780,851	\$431,541	-\$349,310	-44.73%
9010	\$636,154	\$90,250	\$128,213	\$20,000	-\$108,213	-84.40%
Total Expenditures	\$2,499,060	\$2,092,421	\$2,990,573	\$2,126,594	-\$863,979	-28.89%

Expenditures

Historical Expenditures



FY26 Expenditures



Salaries & Wages	\$1,028,148	48.35%
Life & Health Insurance	\$245,149	11.53%
Professional Services	\$243,617	11.46%
Retirement Contributions	\$204,632	9.62%
FICA Taxes	\$85,098	4.00%
Other Salaries	\$53,582	2.52%
Repair/Maint Services	\$52,164	2.45%
Contractual Services	\$50,000	2.35%
Machinery & Equipment	\$30,000	1.41%
Workers' Compensation	\$27,554	1.30%
Operating Supplies	\$21,000	0.99%
Overtime	\$20,000	0.94%
Admin Charges	\$15,000	0.71%
Special Pay	\$10,890	0.51%
Union Dues	\$8,000	0.38%
Books, Publ, Subsc & Memb	\$7,500	0.35%
Utility Services	\$5,260	0.25%
Transfers	\$5,000	0.24%
Rental & Leases	\$5,000	0.24%
Insurance	\$4,000	0.19%
Office Supplies	\$2,500	0.12%
Printing & Binding	\$1,650	0.08%
Other Curr Charges/Oblig	\$500	0.02%
Communication/Freight Srv	\$350	0.02%

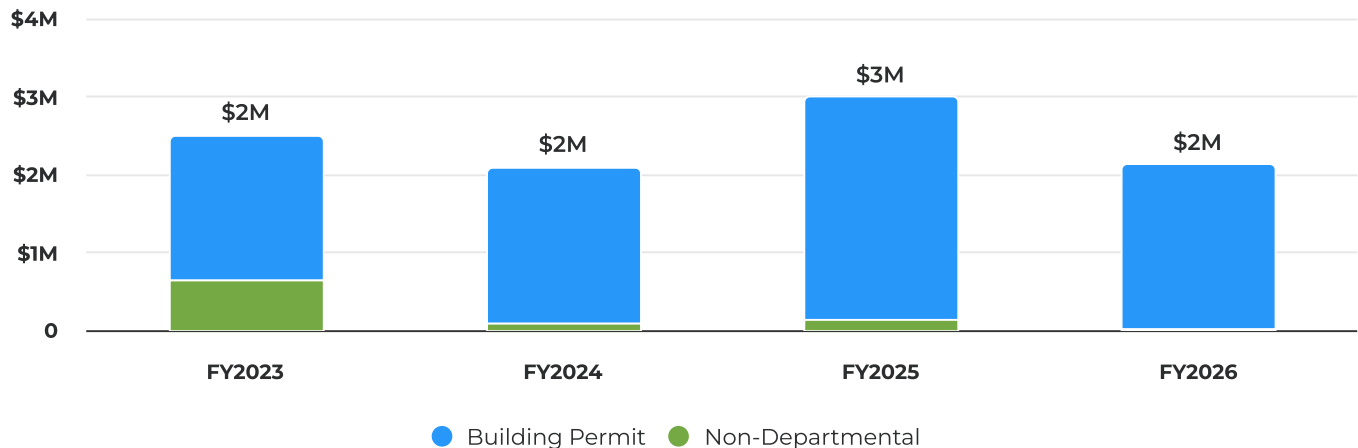
Expenditures

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	\$1,028,148	-\$281,373	-21.49%
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	\$85,098	-\$21,103	-19.87%
Retirement Contributions	\$218,861	\$228,755	\$292,497	\$204,632	-\$87,865	-30.04%
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	\$243,617	-\$88,781	-26.71%

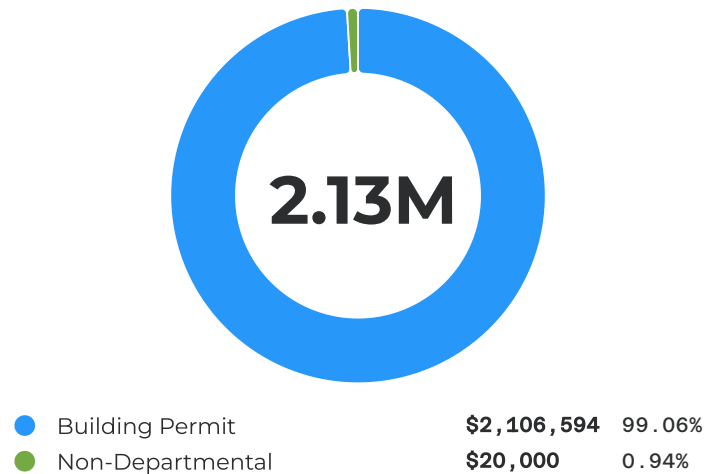
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Contractual Services	\$57,803	\$17,675	\$308,213	\$50,000	-\$258,213	-83.78%
Communication/Freight Srv	-	\$17	\$350	\$350	-	0.00%
Utility Services	\$4,457	\$3,939	\$4,855	\$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	\$52,164	\$6,802	14.99%
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	\$2,126,594	-\$863,979	-28.89%

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						
Regular	\$924,679	\$1,112,382	\$1,309,521	\$1,028,148	-\$281,373	-21.49%
Part Time	\$15,865	\$31,629	\$49,976	\$53,582	\$3,606	7.22%
Standard Overtime	\$23,174	\$26,927	\$20,000	\$20,000	-	0.00%
Longevity	\$3,784	\$6,131	\$5,426	\$5,715	\$289	5.33%
Other Pays	\$9,276	\$9,162	\$4,050	\$5,175	\$1,125	27.78%
FICA Taxes	\$71,554	\$87,930	\$106,201	\$85,098	-\$21,103	-19.87%
Defined Benefit Plan	\$199,865	\$208,845	\$269,241	\$185,178	-\$84,063	-31.22%
401-a Plan	\$18,996	\$19,910	\$23,256	\$19,454	-\$3,802	-16.35%
Life & Health Insurance	\$168,295	\$176,423	\$267,596	\$245,149	-\$22,447	-8.39%
Workers' Comp Regular	\$12,971	\$15,242	\$26,242	\$27,554	\$1,312	5.00%
Legal	\$1,161	\$1,196	\$50,000	\$50,000	-	0.00%
Internal IT Support	\$106,335	\$111,931	\$132,398	\$133,617	\$1,219	0.92%
Profess Services Other	\$15,604	\$21,841	\$150,000	\$60,000	-\$90,000	-60.00%
Other Contractual Service	\$57,803	\$17,675	\$200,000	\$50,000	-\$150,000	-75.00%
Training/Registration	\$4,244	\$3,044	\$4,500	\$4,500	-	0.00%
Lodging/Transportation	\$1,743	\$1,598	\$2,500	\$3,500	\$1,000	40.00%
Postage & Freight	-	\$17	\$350	\$350	-	0.00%
Water	\$318	\$298	\$380	\$410	\$30	7.89%
Sewer	\$187	\$175	\$200	\$233	\$33	16.50%
Electricity	\$3,793	\$3,302	\$4,000	\$4,320	\$320	8.00%
Refuse/Waste Disposal	\$159	\$164	\$275	\$297	\$22	8.00%
Operating/Capital Leasing	\$122	\$2,518	\$6,000	\$5,000	-\$1,000	-16.67%
Property/Liability	\$1,995	\$2,693	\$3,636	\$4,000	\$364	10.01%
Buildings	\$67,537	-	-	-	-	-
Equipment-Garage	\$37,975	\$39,445	\$45,362	\$52,164	\$6,802	14.99%
Heavy Equipment	\$1,562	\$4,741	-	-	-	-
Printing & Binding	\$2,957	\$2,250	\$1,500	\$1,650	\$150	10.00%
Advertising	\$273	\$339	\$350	\$350	-	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	-	\$142	\$150	\$150	-	0.00%
Office Supplies	\$2,902	\$1,720	\$1,750	\$2,500	\$750	42.86%
Gas, Lubricants & Oil	\$2,263	\$2,687	\$3,000	\$3,000	-	0.00%
Small Tools & Equipment	\$1,403	\$489	\$500	\$500	-	0.00%
Uniforms	\$1,905	\$1,625	\$2,500	\$2,500	-	0.00%
Other	\$487	\$242	\$35,000	\$15,000	-\$20,000	-57.14%
Books, Publ, Subsc & Memb	\$10,895	\$3,472	\$7,500	\$7,500	-	0.00%
Equipment-Technology	\$3,038	-	-	-	-	-
Machinery & Equipment	-	-	\$15,000	\$15,000	-	0.00%
Building Permit	-	-	\$5,000	-	-\$5,000	-100.00%
Vehicles	\$87,786	\$83,986	\$84,000	-	-\$84,000	-100.00%
Misc. Equipment	-	-	\$25,000	\$15,000	-\$10,000	-40.00%
Total Building Permit	\$1,862,906	\$2,002,171	\$2,862,360	\$2,106,594	-\$755,766	-26.40%
Non-Departmental						
Interfund Admins Services	-	-	\$108,213	-	-\$108,213	-100.00%
Bank Charges and Fees	\$5,229	\$8,079	-	\$15,000	-	-
To General Fund	\$75,925	\$82,171	\$20,000	\$5,000	-\$15,000	-75.00%
Transfer to Capital Pro	\$555,000	-	-	-	-	-
Total Non-Departmental	\$636,154	\$90,250	\$128,213	\$20,000	-\$108,213	-84.40%
Total Expenditures	\$2,499,060	\$2,092,421	\$2,990,573	\$2,126,594	-\$863,979	-28.89%

Building Permit Fund 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
Building Permit						
Regular	\$1,309,521.00	\$1,309,521.00	\$1,028,148.00	-\$281,373.00	-21.49%	
Part Time	\$49,976.00	\$49,976.00	\$53,582.00	\$3,606.00	7.22%	
Standard Overtime	\$20,000.00	\$20,000.00	\$20,000.00	-	0.00%	
Longevity	\$5,426.00	\$5,426.00	\$5,715.00	\$289.00	5.33%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$4,050.00	\$4,050.00	\$5,175.00	\$1,125.00	27.78%	
FICA Taxes	\$106,201.00	\$106,201.00	\$85,098.00	-\$21,103.00	-19.87%	
Defined Benefit Plan	\$269,241.00	\$269,241.00	\$185,178.00	-\$84,063.00	-31.22%	
401-a Plan	\$23,256.00	\$23,256.00	\$19,454.00	-\$3,802.00	-16.35%	
Life & Health Insurance	\$267,596.00	\$267,596.00	\$245,149.00	-\$22,447.00	-8.39%	
Workers' Comp Regular	\$26,242.00	\$26,242.00	\$27,554.00	\$1,312.00	5.00%	
Legal	\$50,000.00	\$50,000.00	\$50,000.00	-	0.00%	
Internal IT Support	\$132,398.00	\$132,398.00	\$133,617.00	\$1,219.00	0.92%	
Profess Services Other	\$150,000.00	\$150,000.00	\$60,000.00	-\$90,000.00	-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	-	-	\$60,000.00	\$60,000.00	-	
Annual Hurricane Information	-	\$500.00	-	-\$500.00	-	
Scanning Property Files	-	\$145,000.00	-	-\$145,000.00	-	Annual budget to undertake phase three of scanning the City's property files to have them be accessible on-line and on the website
Printing of Collateral Materials	-	\$1,500.00	-	-\$1,500.00	-	
New Mapping Information	-	\$1,500.00	-	-\$1,500.00	-	
New Building Code Information	-	\$1,500.00	-	-\$1,500.00	-	
Other Contractual Service	\$200,000.00	\$200,000.00	\$50,000.00	-\$150,000.00	-75.00%	
Scanning Services Consultant	-	\$200,000.00	\$50,000.00	-\$150,000.00	-	Funding for scanning services

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
Training/Registration	\$4,500.00	\$4,500.00	\$4,500.00	-	0.00%	consultant for digitizing property files. Funding for training and certification classes related to required maintenance of building team certifications and education. Anticipating a full staff and off-site training to achieve needed certifications.
Lodging/Transportation	\$2,500.00	\$2,500.00	\$3,500.00	\$1,000.00	40.00%	Funding for required annual mailings for division.
Postage & Freight	\$350.00	\$350.00	\$350.00	-	0.00%	
Water	\$380.00	\$380.00	\$410.00	\$30.00	7.89%	
Sewer	\$200.00	\$200.00	\$233.00	\$33.00	16.50%	
Electricity	\$4,000.00	\$4,000.00	\$4,320.00	\$320.00	8.00%	
Refuse/Waste Disposal	\$275.00	\$275.00	\$297.00	\$22.00	8.00%	
Operating/Capital Leasing	\$6,000.00	\$6,000.00	\$5,000.00	-\$1,000.00	-16.67%	Funding to cover partial costs of copier/printer.
Copier	-	\$6,000.00	\$5,000.00	-\$1,000.00	-	Funding to cover partial costs of copier/printer.
Property/Liability	\$3,636.00	\$3,636.00	\$4,000.00	\$364.00	10.01%	
Equipment-Garage	\$45,362.00	\$45,362.00	\$52,164.00	\$6,802.00	14.99%	
Printing & Binding	\$1,500.00	\$1,500.00	\$1,650.00	\$150.00	10.00%	Anticipated printing cost increase for printing of literature and notices.
Advertising	\$350.00	\$350.00	\$350.00	-	0.00%	Funding for annual advertising related to FEMA and Building Code.
Other	\$150.00	\$150.00	\$150.00	-	0.00%	Funding for miscellaneous items related to damage assessments.
Office Supplies	\$1,750.00	\$1,750.00	\$2,500.00	\$750.00	42.86%	Increase in cost of various office supplies in anticipation

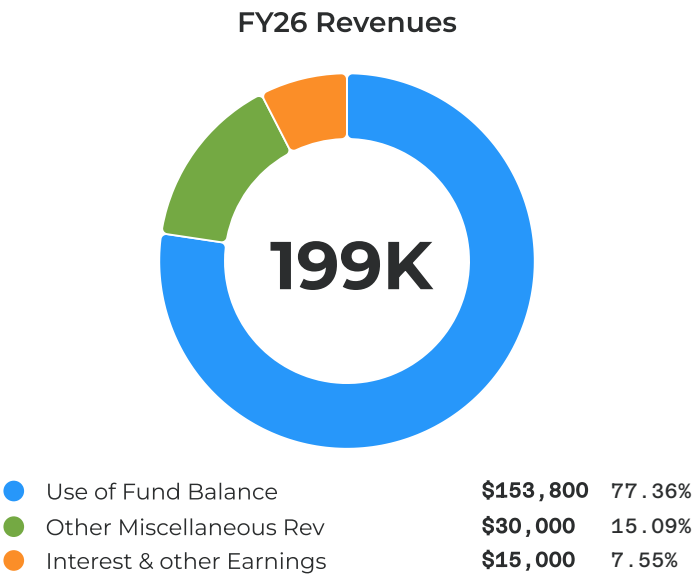
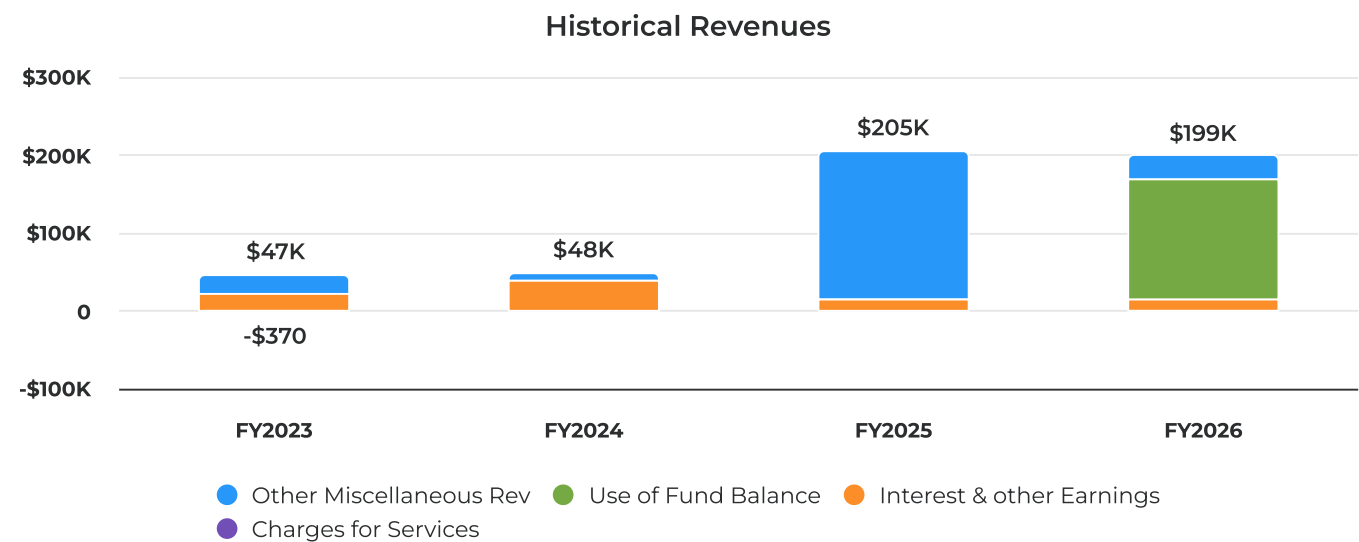
Building Permit Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Gas, Lubricants & Oil	\$3,000.00	\$3,000.00	\$3,000.00	-	0.00%	of being fully staffed. Funding to operate vehicles in the building division.
Small Tools & Equipment	\$500.00	\$500.00	\$500.00	-	0.00%	Funding for miscellaneous small tools and equipment as needed by division.
Uniforms	\$2,500.00	\$2,500.00	\$2,500.00	-	0.00%	Funding for division staff shirts and replacements.
Other	\$35,000.00	\$35,000.00	\$15,000.00	-\$20,000.00	-57.14%	Funding for software upgrades as needed.
Books, Publ, Subsc & Memb	\$7,500.00	\$7,500.00	\$7,500.00	-	0.00%	Funding to cover memberships, subscriptions and publications for division and staff.
Machinery & Equipment	\$15,000.00	\$15,000.00	\$15,000.00	-	0.00%	Funding for new and replacement office systems furniture.
Building Permit	\$5,000.00	\$5,000.00	-	-\$5,000.00	-100.00%	Building does not anticipate any permit costs this year.
Vehicles	\$84,000.00	\$84,000.00	-	-\$84,000.00	-100.00%	Building will not be purchasing any vehicles this year.
Misc. Equipment	\$25,000.00	\$25,000.00	\$15,000.00	-\$10,000.00	-40.00%	Funding for IT improvements as needed.
Total Building Permit	\$2,862,360.00	\$2,862,360.00	\$2,106,594.00	-\$755,766.00	-26.40%	
Non-Departmental						
Interfund Admins Services	\$108,213.00	\$108,213.00	-	-\$108,213.00	-100.00%	
Bank Charges and Fees	-	-	\$15,000.00	\$15,000.00	-	
To General Fund	\$20,000.00	\$20,000.00	\$5,000.00	-\$15,000.00	-75.00%	
Total Non-Departmental	\$128,213.00	\$128,213.00	\$20,000.00	-\$108,213.00	-84.40%	
Total Expenditures	\$2,990,573.00	\$2,990,573.00	\$2,126,594.00	-\$863,979.00	-28.89%	

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Code Remediation Fund

Revenues



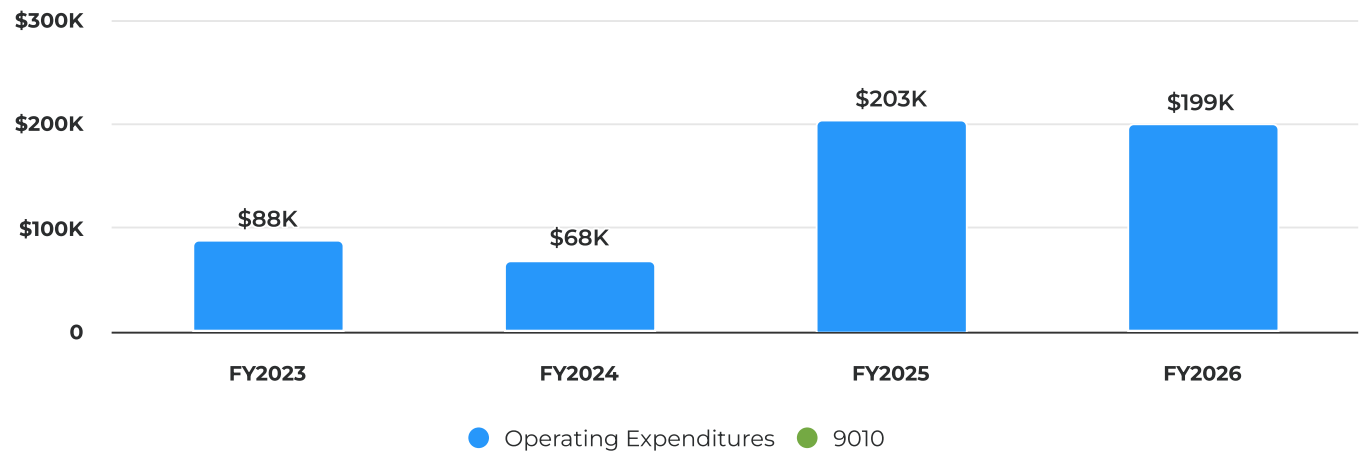
Revenues

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						
Fees Remitted to County	-\$370	-	-	-	-	-
Total Charges for Services	-\$370	-	-	-	-	-
Interest & other Earnings						
Investments	\$21,125	\$19,532	\$15,000	\$15,000	-	0.00%
Assessments	\$163	\$937	-	-	-	-
Unrealized Gain/(Loss)	-\$402	\$13,253	-	-	-	-
Realized Gain/(Loss)	\$5	\$3,723	-	-	-	-

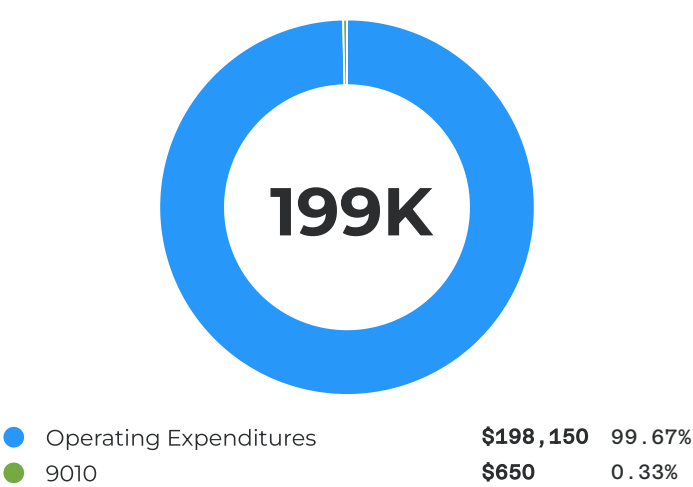
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Total Interest & other Earnings	\$20,891	\$37,445	\$15,000	\$15,000	-	0.00%
Other Miscellaneous Rev						
Boarding Income	\$10,563	\$6,742	\$30,000	\$10,000	-\$20,000	-66.67%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

Historical Expenditures Summary



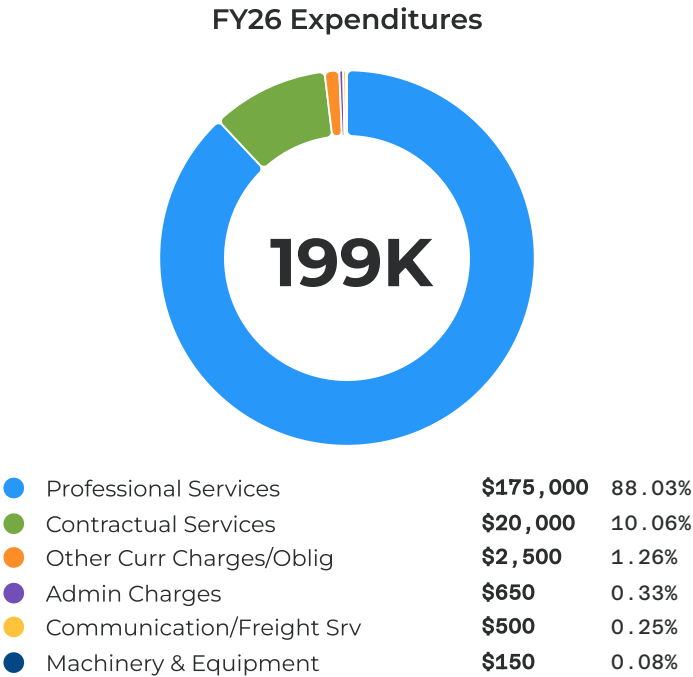
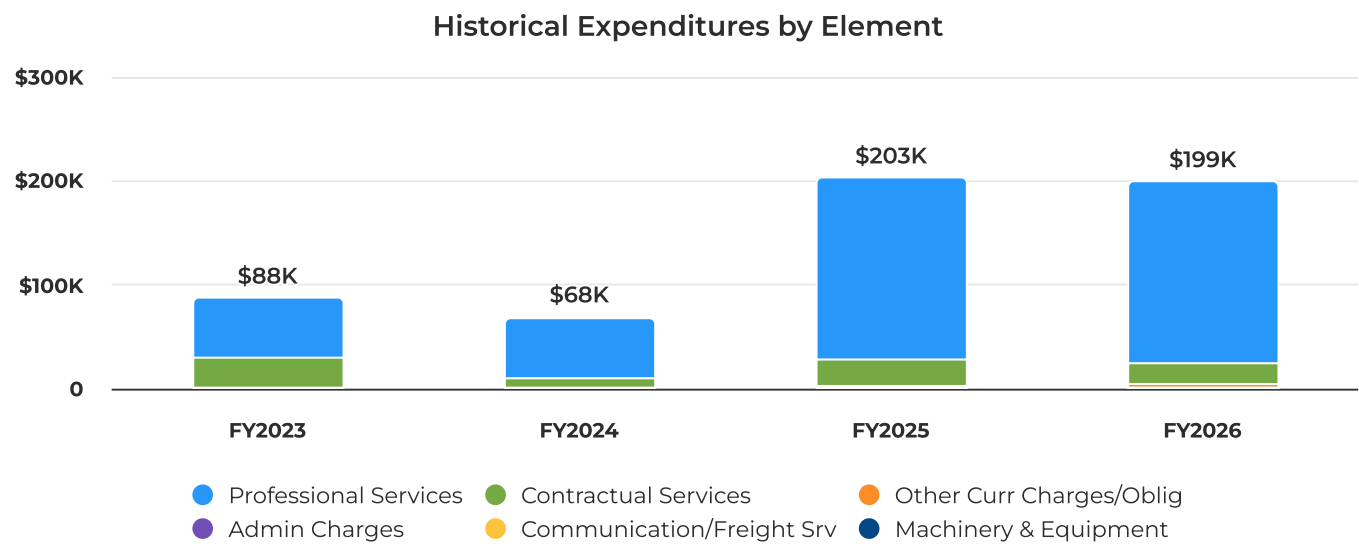
FY26 Expenditures Summary



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	\$87,492	\$67,460	\$203,150	\$198,150	-\$5,000	-2.46%
9010	\$50	\$497	-	\$650	-	-
Total Expenditures	\$87,542	\$67,957	\$203,150	\$198,800	-\$4,350	-2.14%

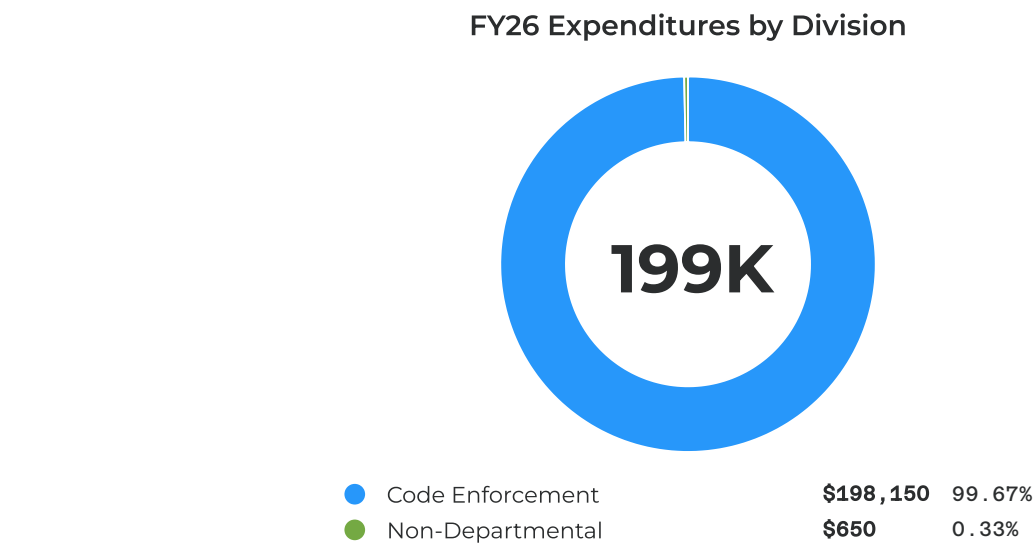
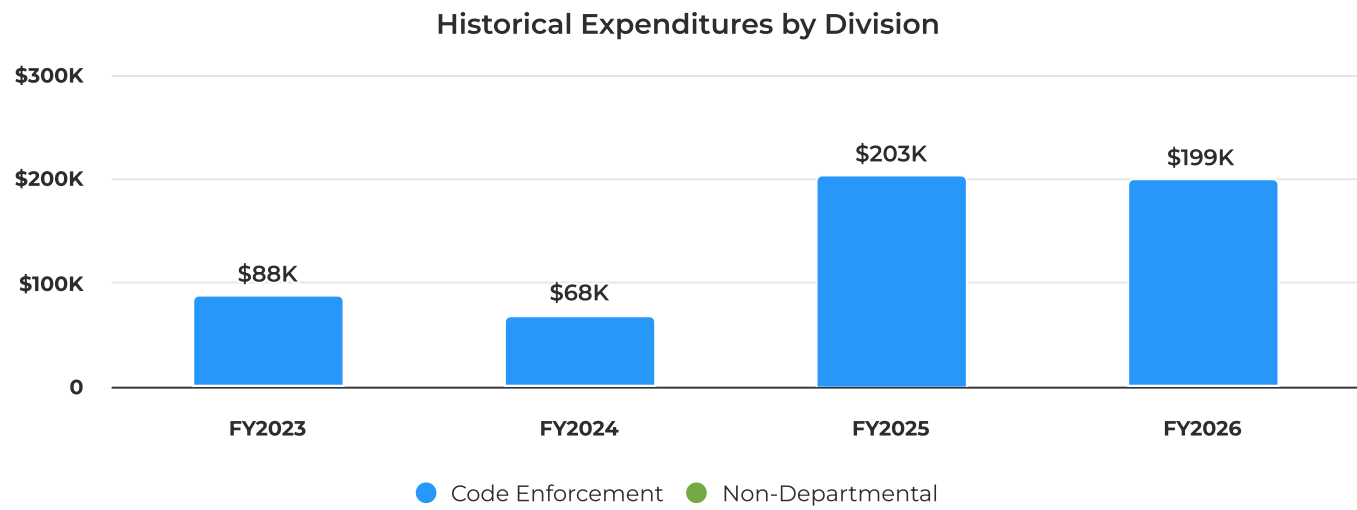
Expenditures



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						
Legal	\$43,227	\$33,377	\$80,000	\$80,000	-	0.00%
Foreclosure Expense	\$1,220	\$16,714	\$10,000	\$10,000	-	0.00%
Boardups	\$9,790	\$3,735	\$20,000	\$20,000	-	0.00%
Lot Clearing	\$4,163	\$4,868	\$40,000	\$40,000	-	0.00%
Demolition	-	-	\$25,000	\$25,000	-	0.00%
Other Contractual Service	\$28,841	\$8,766	\$15,000	\$15,000	-	0.00%
Commissions	\$251	-	\$10,000	\$5,000	-\$5,000	-50.00%
Postage & Freight	-	-	\$500	\$500	-	0.00%
Advertising	-	-	\$2,500	\$2,500	-	0.00%
Building Permit	-	-	\$150	\$150	-	0.00%
Total Code Enforcement	\$87,492	\$67,460	\$203,150	\$198,150	-\$5,000	-2.46%
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
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%

Code Remediation Itemizations

Expenditures by Division

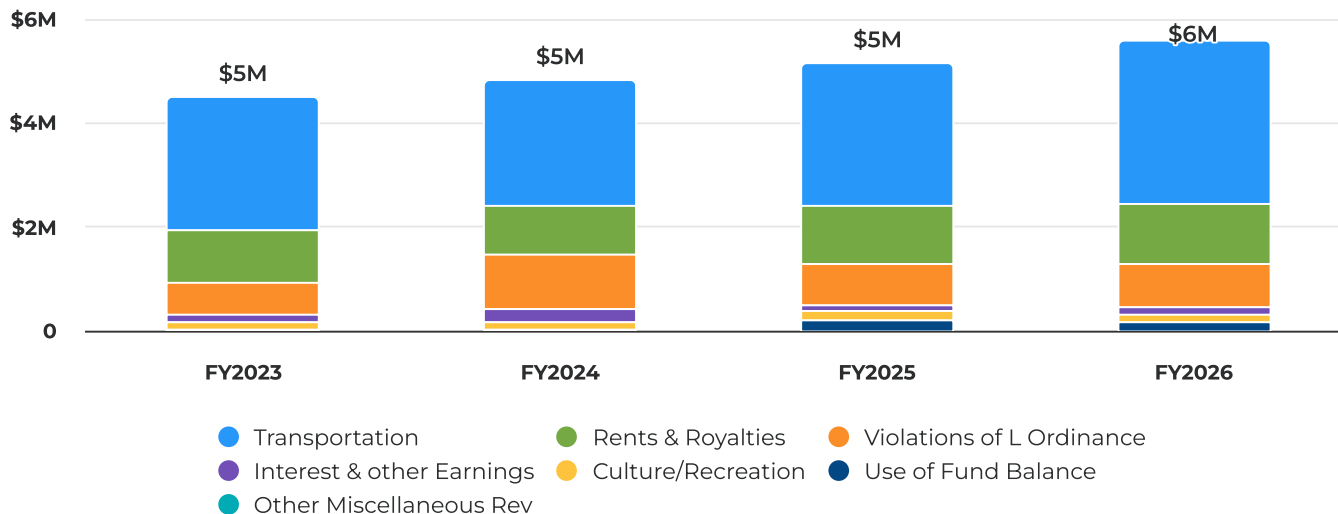
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Code Enforcement						
Legal	\$80,000	\$80,000	\$80,000	-	0.00%	Annual funding to cover legal expenses related to the remedial services fund.
Foreclosure Expense	\$10,000	\$10,000	\$10,000	-	0.00%	Funding to cover anticipated costs for foreclosure actions including title searches, advertising and appraisals.
Boardups	\$20,000	\$20,000	\$20,000	-	0.00%	Funding for anticipated board up activities, which are usually between 10 and 20 each year.
Lot Clearing	\$40,000	\$40,000	\$40,000	-	0.00%	Funding for anticipated lot clearings, which are usually between 25 and 40 each year.
Demolition	\$25,000	\$25,000	\$25,000	-	0.00%	Funding to cover one or two anticipated nuisance demolitions for fiscal year.
Other Contractual Service	\$15,000	\$15,000	\$15,000	-	0.00%	Funding to cover anticipated chronic nuisance abatement activities during fiscal year.
Commissions	\$10,000	\$10,000	\$5,000	-\$5,000	-50.00%	Funding to cover anticipated collection commissions for fiscal year.
Postage & Freight	\$500	\$500	\$500	-	0.00%	Funding for posting of notices and mailers related to remedial services.
Advertising	\$2,500	\$2,500	\$2,500	-	0.00%	Funding for anticipated advertising 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
Building Permit	\$150	\$150	\$150	-	-	Funding for any necessary permits related to remedial services during fiscal year.
Total Code Enforcement	\$203,150	\$203,150	\$198,150	-\$5,000	-2.39%	
Non-Departmental						
Bank Charges and Fees	-	-	\$650	\$650	-	
Total Non-Departmental	-	-	\$650	\$650	-	
Total Expenditures	\$203,150	\$203,150	\$198,800	-\$4,350	-2.07%	

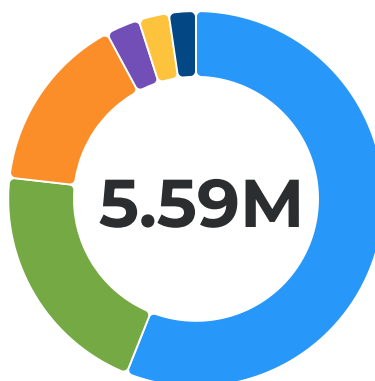
Beach Fund

Revenues

Historical Revenues



FY26 Revenues



Transportation	\$3,133,211	56.04%
Rents & Royalties	\$1,160,487	20.76%
Violations of L Ordinance	\$857,000	15.33%
Culture/Recreation	\$164,250	2.94%
Use of Fund Balance	\$145,989	2.61%
Interest & other Earnings	\$130,000	2.33%

Revenues

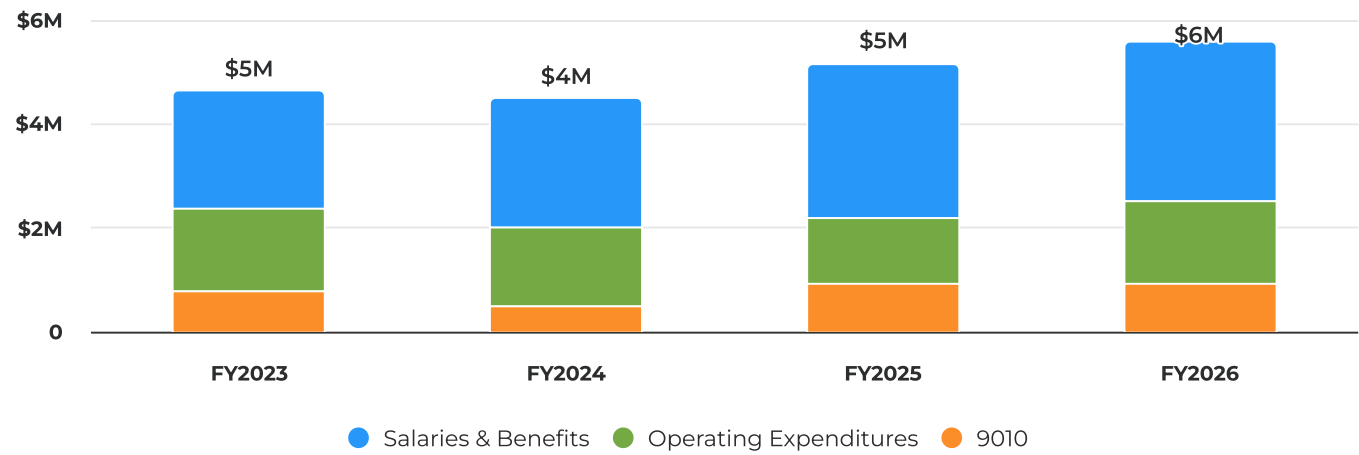
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Transportation						
Parking Meters-Taxable	\$2,376,689	\$2,256,627	\$2,576,353	\$2,863,367	\$287,014	11.14%
Parking Permits	\$120,932	\$124,074	\$115,100	\$131,544	\$16,444	14.29%
Tenant Employee Parking	\$1,940	-	\$24,000	\$24,000	-	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
Valet Parking	\$192	-	-	-	-	-
Pier parking	\$35,683	\$37,839	\$28,000	\$28,000	-	0.00%
Prk. Off. Sales Taxable	\$1,895	\$20	\$100	\$100	-	0.00%
Parking Lot Rentals	\$20,034	\$4,932	\$7,000	\$85,000	\$78,000	1,114.29%
Parking Lot Rental Tax Ex	\$12,125	\$1,848	\$6,000	-	-\$6,000	-100.00%
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						
Pavillion Rentals	-	-	\$250	\$250	-	0.00%
Junior LifeGuard Program	\$17,488	\$12,160	\$12,000	\$12,000	-	0.00%
Surf Camp	\$597	-	-	-	-	-
Beach Concession Rentals	\$115,000	\$126,000	\$137,000	\$148,000	\$11,000	8.03%
Other Fees	-	-	-	\$4,000	-	-
Total Culture/Recreation	\$133,085	\$138,160	\$149,250	\$164,250	\$15,000	10.05%
Violations of L Ordinance						
Parking Fines	\$629,313	\$1,049,096	\$800,000	\$850,000	\$50,000	6.25%
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						
Investments	\$143,301	\$198,388	\$130,000	\$130,000	-	0.00%
Unrealized Gain/(Loss)	-\$1,546	\$50,967	-	-	-	-
Realized Gain/(Loss)	-	\$14,320	-	-	-	-
Total Interest & other Earnings	\$141,755	\$263,675	\$130,000	\$130,000	-	0.00%
Rents & Royalties						
Leased Properties	\$390,449	\$397,037	\$417,946	\$433,450	\$15,504	3.71%
Patio Area	\$49,140	\$50,903	\$53,443	\$63,621	\$10,178	19.04%
Common Area Maintenance	\$136,428	\$122,519	\$160,000	\$165,600	\$5,600	3.50%
Miscellaneous	\$4,004	\$9,889	\$9,894	\$9,896	\$2	0.02%
Lease/Rent Pier	\$273,347	\$337,099	\$360,739	\$377,910	\$17,171	4.76%
Common Area Maintenance	\$6,076	\$6,246	\$6,483	\$6,710	\$227	3.50%
Ball Room Rental	\$134,162	\$14,803	\$100,000	\$100,000	-	0.00%
Kitchen Rental	\$12,603	\$1,423	-	-	-	-
Beach Weddings	\$6,710	\$776	-	\$3,300	-	-
Special Events	\$5,070	\$3,011	-	-	-	-
Courtyard	\$657	-	-	-	-	-
Total Rents & Royalties	\$1,018,646	\$943,706	\$1,108,505	\$1,160,487	\$51,982	4.69%
Other Miscellaneous Rev						
Other	\$16,775	\$11,461	-	-	-	-
Total Other Miscellaneous Rev	\$16,775	\$11,461	-	-	-	-
Use of Fund Balance						

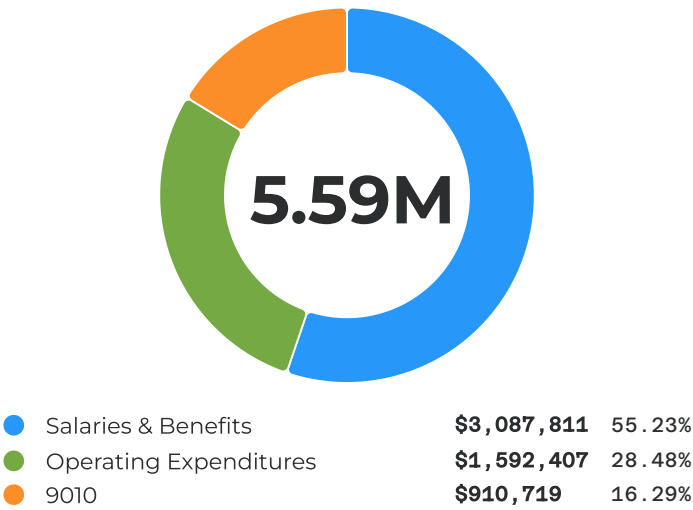
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Use of Fund Balance	-	-	\$212,281	\$145,989	-\$66,292	-31.23%
Total Use of Fund Balance	-	-	\$212,281	\$145,989	-\$66,292	-31.23%
Total Revenues	\$4,510,276	\$4,839,993	\$5,157,789	\$5,590,937	\$433,148	8.40%

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary

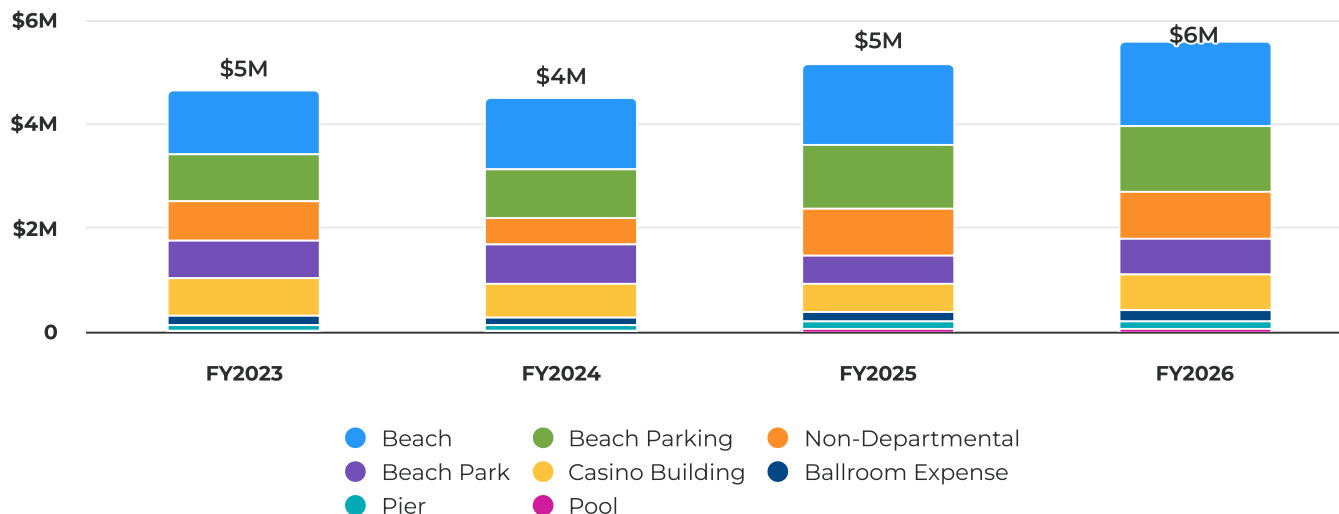


Expenditures Summary

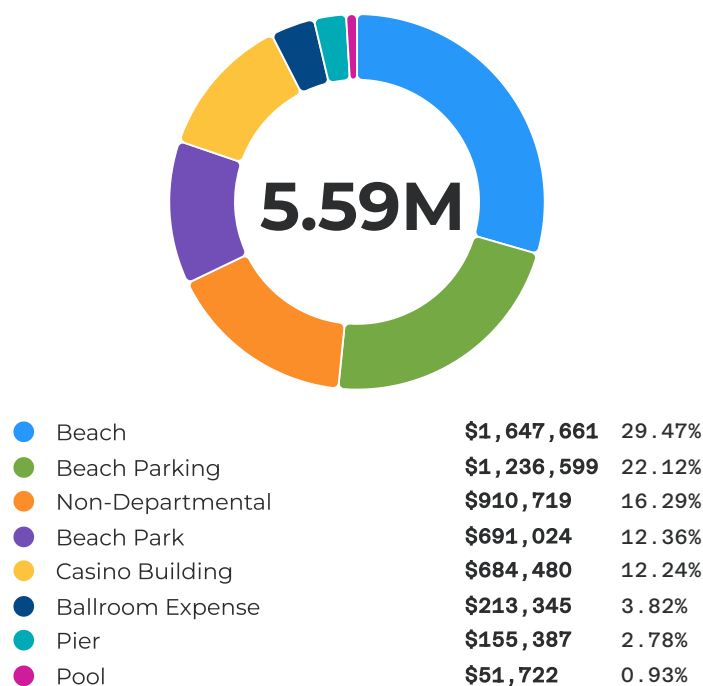
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$2,255,941	\$2,484,259	\$2,982,746	\$3,087,811	\$105,065	3.52%
Operating Expenditures	\$1,589,806	\$1,498,186	\$1,261,521	\$1,592,407	\$330,886	26.23%
9010	\$782,299	\$503,164	\$913,523	\$910,719	-\$2,804	-0.31%
Total Expenditures	\$4,628,046	\$4,485,609	\$5,157,790	\$5,590,937	\$433,147	8.40%

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						
Regular	\$357,083	\$359,703	\$459,715	\$468,439	\$8,724	1.90%
Part Time	\$42,895	\$58,523	\$101,061	\$106,114	\$5,053	5.00%
Standard Overtime	\$4,871	\$3,416	\$6,500	\$6,500	-	0.00%
Longevity	\$1,680	\$5,925	\$3,375	\$5,300	\$1,925	57.04%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Other Pays	\$104	\$48	\$1,080	\$990	-\$90	-8.33%
FICA Taxes	\$30,580	\$32,021	\$43,724	\$44,925	\$1,201	2.75%
Defined Benefit Plan	\$78,556	\$78,779	\$108,886	\$99,493	-\$9,393	-8.63%
401-a Plan	\$725	\$963	\$2,417	\$2,470	\$53	2.19%
Life & Health Insurance	\$63,723	\$75,250	\$79,401	\$83,687	\$4,286	5.40%
Workers' Comp Regular	\$10,363	\$10,588	\$12,567	\$13,195	\$628	5.00%
Internal IT Support	\$42,367	\$52,785	\$63,738	\$13,321	-\$50,417	-79.10%
Other	\$3,250	\$2,389	\$4,000	\$1,000	-\$3,000	-75.00%
Other Contractual Service	\$158,309	\$174,351	\$230,925	\$253,000	\$22,075	9.56%
Training/Registration	\$603	\$325	\$750	\$750	-	0.00%
Lodging/Transportation	\$2,691	\$609	\$500	\$850	\$350	70.00%
Postage & Freight	\$413	\$1,084	\$2,000	\$3,000	\$1,000	50.00%
Operating/Capital Leasing	\$3,804	\$7,682	\$6,750	\$8,250	\$1,500	22.22%
Property/Liability	\$9,555	\$7,763	\$10,480	\$11,528	\$1,048	10.00%
Equipment-General	\$11,178	\$7,790	\$19,000	\$19,000	-	0.00%
Equipment-Garage	\$24,908	\$22,540	\$32,401	\$37,260	\$4,859	15.00%
Heavy Equipment	\$1,662	\$1,629	-	-	-	-
Printing & Binding	\$7,160	\$6,244	\$7,800	\$8,190	\$390	5.00%
Office Supplies	\$1,384	\$1,797	\$700	\$2,200	\$1,500	214.29%
Gas, Lubricants & Oil	\$11,127	\$9,941	\$1,700	\$1,700	-	0.00%
Small Tools & Equipment	\$7,432	\$8,863	\$11,500	\$11,500	-	0.00%
Uniforms	\$1,980	\$3,628	\$5,750	\$5,750	-	0.00%
Other	-	-	-	\$2,102	-	-
Books, Publ, Subsc & Memb	-	\$100	\$85	\$85	-	0.00%
Equipment-Technology	\$4,510	-	-	-	-	-
Beach	-	-	-	\$26,000	-	-
Total Beach Parking	\$882,913	\$934,736	\$1,216,805	\$1,236,599	\$19,794	1.63%
Casino Building						
Regular	\$127,134	\$133,342	\$154,256	\$161,033	\$6,777	4.39%
Part Time	\$19,072	\$27,356	\$34,506	\$36,232	\$1,726	5.00%
Standard Overtime	\$19,793	\$16,084	\$2,040	\$2,040	-	0.00%
Longevity	\$941	\$2,198	\$1,256	\$1,775	\$519	41.32%
Other Pays	\$52	\$24	\$540	\$495	-\$45	-8.33%
FICA Taxes	\$12,624	\$13,474	\$14,727	\$15,417	\$690	4.69%
Defined Benefit Plan	\$31,053	\$21,570	\$35,543	\$33,170	-\$2,373	-6.68%
401-a Plan	\$363	\$481	\$1,209	\$1,235	\$26	2.15%
Life & Health Insurance	\$23,881	\$23,366	\$25,120	\$26,477	\$1,357	5.40%
Workers' Comp Regular	\$5,388	\$5,186	\$5,145	\$5,402	\$257	5.00%
Internal IT Support	\$14,746	\$11,235	\$13,687	\$132,734	\$119,047	869.78%
Other	\$844	-	-	-	-	-
Other Contractual Service	\$36,584	\$26,329	\$37,830	\$41,230	\$3,400	8.99%
Postage & Freight	-	\$27	\$350	\$350	-	0.00%
Water	\$47,034	\$9,749	\$9,500	\$15,920	\$6,420	67.58%
Sewer	\$26,218	\$12,823	\$12,000	\$19,885	\$7,885	65.71%
Electricity	\$75,927	\$64,327	\$60,000	\$78,472	\$18,472	30.79%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Refuse/Waste Disposal	\$438	-	\$1,700	\$1,836	\$136	8.00%
Operating/Capital Leasing	-	-	\$1,850	\$1,850	-	0.00%
Property/Liability	\$41,850	\$61,634	\$83,206	\$91,527	\$8,321	10.00%
Buildings	\$42,394	\$49,364	-	-	-	-
Structures & Improvements	-	\$754	-	-	-	-
Office Supplies	\$346	\$208	\$400	\$400	-	0.00%
Small Tools & Equipment	\$500	-	\$3,500	\$3,500	-	0.00%
Uniforms	\$2,749	\$2,156	\$3,500	\$3,500	-	0.00%
Other	\$8,238	\$6,849	\$7,000	\$10,000	\$3,000	42.86%
Interest	\$185,542	\$151,046	-	-	-	-
Total Casino Building	\$723,711	\$639,582	\$508,865	\$684,480	\$175,615	34.51%
Ballroom Expense						
Regular	\$43,488	\$55,270	\$65,352	\$69,032	\$3,680	5.63%
Part Time	\$19,072	\$27,356	\$34,506	\$36,232	\$1,726	5.00%
Standard Overtime	\$2,329	\$2,675	\$2,550	\$2,550	-	0.00%
Longevity	\$334	\$1,557	\$581	\$875	\$294	50.60%
Other Pays	\$52	\$24	\$495	\$495	-	0.00%
FICA Taxes	\$4,976	\$6,567	\$7,913	\$8,349	\$436	5.51%
Defined Benefit Plan	\$11,211	\$11,517	\$13,317	\$12,971	-\$346	-2.60%
401-a Plan	\$363	\$481	\$1,209	\$1,235	\$26	2.15%
Life & Health Insurance	\$7,162	\$8,697	\$14,535	\$15,308	\$773	5.32%
Workers' Comp Regular	\$1,533	\$1,727	\$3,150	\$3,308	\$158	5.02%
Internal IT Support	\$27,783	\$29,091	\$35,161	\$34,834	-\$327	-0.93%
Other	\$4,094	\$2,345	\$500	\$500	-	0.00%
Other Contractual Service	\$8,290	\$3,783	\$3,500	\$3,500	-	0.00%
Postage & Freight	-	-	\$500	-	-\$500	-100.00%
Natural Gas	-	-	\$500	\$700	\$200	40.00%
Property/Liability	\$9,755	\$13,169	\$17,778	\$19,556	\$1,778	10.00%
Buildings	\$8,011	-	-	-	-	-
Equipment-General	\$3,900	\$1,200	\$3,600	\$2,400	-\$1,200	-33.33%
Printing & Binding	-	-	\$500	\$500	-	0.00%
Promotional Activities	\$1,263	\$278	-	-	-	-
Office Supplies	-	\$55	\$500	\$500	-	0.00%
Books, Publ, Subsc & Memb	-	-	\$500	\$500	-	0.00%
Total Ballroom Expense	\$153,616	\$165,792	\$206,647	\$213,345	\$6,698	3.24%
Pool						
Regular	\$10,462	\$9,714	\$13,927	\$14,515	\$588	4.22%
Longevity	\$34	\$38	-	-	-	-
Other Pays	\$52	\$24	\$540	\$495	-\$45	-8.33%
FICA Taxes	-\$958	\$726	\$1,100	\$1,145	\$45	4.09%
Defined Benefit Plan	\$1,494	\$690	\$460	-	-\$460	-100.00%
Defined Cont Plan	\$363	\$481	\$1,209	\$1,235	\$26	2.15%
Life & Health Insurance	\$348	\$801	\$2,362	\$2,481	\$119	5.04%
Workers' Comp Regular	\$17	\$131	\$31	\$271	\$240	774.19%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Water	\$5,564	\$6,620	\$5,500	\$7,554	\$2,054	37.35%
Sewer	\$3,775	\$4,786	\$4,000	\$5,604	\$1,604	40.10%
Electricity	\$1,336	\$1,375	\$1,300	\$2,000	\$700	53.85%
Refuse/Waste Disposal	\$438	-	\$500	\$540	\$40	8.00%
Property/Liability	\$10,695	\$10,695	\$14,438	\$15,882	\$1,444	10.00%
Buildings	\$681	\$35	-	-	-	-
Total Pool	\$34,301	\$36,116	\$45,367	\$51,722	\$6,355	14.01%
Beach						
Regular	\$641,541	\$733,575	\$826,435	\$871,393	\$44,958	5.44%
Part Time	\$28,227	\$52,885	\$162,349	\$170,199	\$7,850	4.84%
Standard Overtime	\$66,388	\$73,865	-	-	-	-
Longevity	\$2,677	\$6,319	\$4,706	\$8,975	\$4,269	90.71%
Other Pays	\$104	\$2,540	\$1,080	\$990	-\$90	-8.33%
FICA Taxes	\$57,857	\$65,941	\$76,071	\$80,437	\$4,366	5.74%
Defined Benefit Plan	\$161,647	\$166,860	\$202,272	\$186,819	-\$15,453	-7.64%
Defined Cont Plan	\$725	\$963	\$1,735	\$1,787	\$52	3.00%
Life & Health Insurance	\$122,664	\$133,470	\$137,863	\$159,660	\$21,797	15.81%
Workers' Comp Regular	\$24,145	\$26,199	\$32,019	\$33,620	\$1,601	5.00%
Internal IT Support	\$26,472	\$27,045	\$33,368	\$35,397	\$2,029	6.08%
Other	\$1,688	\$992	\$1,400	\$1,200	-\$200	-14.29%
Other Contractual Service	\$21,905	\$22,578	\$23,827	\$23,550	-\$277	-1.16%
Training/Registration	\$560	\$552	\$650	\$1,250	\$600	92.31%
Postage & Freight	\$50	-	\$250	-	-\$250	-100.00%
Property/Liability	\$20,254	\$27,343	\$36,913	\$40,604	\$3,691	10.00%
Buildings	\$2,160	\$2,197	-	-	-	-
Equipment-General	\$314	\$232	\$250	\$500	\$250	100.00%
Equipment-Garage	\$13,800	-	-	-	-	-
Printing & Binding	\$260	-	\$250	-	-\$250	-100.00%
Office Supplies	\$1,490	\$420	\$980	\$980	-	0.00%
Gas, Lubricants & Oil	\$2,818	\$2,723	-	-	-	-
Uniforms	\$3,803	\$2,963	\$6,000	\$6,000	-	0.00%
Other	\$7,594	\$7,037	\$7,645	\$11,100	\$3,455	45.19%
Books, Publ, Subsc & Memb	\$106	-	\$175	\$200	\$25	14.29%
Machinery & Equipment	\$10,932	-	-	-	-	-
Vehicles	-	-	\$13,000	\$13,000	-	0.00%
Total Beach	\$1,220,181	\$1,356,699	\$1,569,238	\$1,647,661	\$78,423	5.00%
Beach Park						
Regular	\$126,908	\$129,923	\$155,993	\$161,664	\$5,671	3.64%
Part Time	\$21,171	\$33,248	\$34,506	\$36,232	\$1,726	5.00%
Standard Overtime	\$2,414	\$2,397	\$3,000	\$3,000	-	0.00%
Longevity	\$1,031	\$2,236	\$1,257	\$1,775	\$518	41.21%
Other Pays	\$107	\$127	\$1,080	\$990	-\$90	-8.33%
FICA Taxes	\$11,454	\$12,617	\$14,968	\$15,573	\$605	4.04%
Defined Benefit Plan	\$29,401	\$19,561	\$34,661	\$31,553	-\$3,108	-8.97%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
401-a Plan	\$725	\$962	\$1,735	\$1,787	\$52	3.00%
Life & Health Insurance	\$19,111	\$19,489	\$27,276	\$28,664	\$1,388	5.09%
Workers' Comp Regular	\$4,431	\$4,309	\$7,435	\$7,807	\$372	5.00%
Other	\$6,291	\$3,631	\$6,000	\$6,000	-	0.00%
Other Contractual Service	\$280,320	\$306,222	\$50,800	\$65,300	\$14,500	28.54%
Water	\$92,461	\$126,969	\$100,000	\$199,380	\$99,380	99.38%
Sewer	\$2,695	\$763	\$3,000	\$3,240	\$240	8.00%
Electricity	\$11,543	\$11,832	\$12,000	\$17,339	\$5,339	44.49%
Refuse/Waste Disposal	\$14,845	\$12,562	\$16,500	\$17,820	\$1,320	8.00%
Structures & Improvements	\$38,600	\$37,291	\$35,000	\$35,000	-	0.00%
Promotional Activities	-	-	-	\$19,900	-	-
Uniforms	-	-	\$3,300	\$3,300	-	0.00%
Other	\$54,504	\$38,822	\$45,300	\$34,700	-\$10,600	-23.40%
Misc. Equipment	\$11,536	-	-	-	-	-
Total Beach Park	\$729,548	\$762,961	\$553,811	\$691,024	\$137,213	24.78%
Pier						
Property/Liability	\$37,605	\$50,767	\$68,534	\$75,387	\$6,853	10.00%
Pier Maintenance	\$63,872	\$35,742	\$75,000	\$80,000	\$5,000	6.67%
Improve Other than Build	-	\$50	-	-	-	-
Total Pier	\$101,477	\$86,559	\$143,534	\$155,387	\$11,853	8.26%
Non-Departmental						
Interfund Admins Services	\$156,125	-	-	-	-	-
Principal	-	-	-	\$542,438	\$542,438	-
Interest	-	-	-	\$131,631	\$131,631	-
Principal	\$488,317	\$360,126	-	-	-	-
Bank Charges Fees	\$124,063	\$143,038	\$120,000	\$150,000	\$30,000	25.00%
Debt	-	-	\$673,373	-	-\$673,373	-100.00%
To General Fund	-	-	\$66,650	\$86,650	\$20,000	30.01%
Transfer to Capital Pro	-	-	\$53,500	-	-\$53,500	-100.00%
Other	\$13,794	-	-	-	-	-
Total Non-Departmental	\$782,299	\$503,164	\$913,523	\$910,719	-\$2,804	-0.31%
Total Expenditures	\$4,628,046	\$4,485,609	\$5,157,790	\$5,590,937	\$433,147	8.40%

Beach Fund 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
Beach Parking						
Regular	\$459,715	\$459,715	\$468,439	\$8,724	1.90%	
Part Time	\$101,061	\$101,061	\$106,114	\$5,053	5.00%	
Standard Overtime	\$6,500	\$6,500	\$6,500	-	0.00%	
Longevity	\$3,375	\$3,375	\$5,300	\$1,925	57.04%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$1,080	\$1,080	\$990	-\$90	-8.33%	
FICA Taxes	\$43,724	\$43,724	\$44,925	\$1,201	2.75%	
Defined Benefit Plan	\$108,886	\$108,886	\$99,493	-\$9,393	-8.63%	
401-a Plan	\$2,417	\$2,417	\$2,470	\$53	2.19%	
Life & Health Insurance	\$79,401	\$79,401	\$83,687	\$4,286	5.40%	
Workers' Comp Regular	\$12,567	\$12,567	\$13,195	\$628	5.00%	
Internal IT Support	\$63,738	\$63,738	\$13,321	-\$50,417	-79.10%	
Other	\$4,000	\$4,000	\$1,000	-\$3,000	-75.00%	
Stantec	-	\$4,000	\$1,000	-\$3,000	-	Stantec
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	-	IPS Group (meters & hand-helds) increase each year per contract
Alarm Service	-	\$500	\$500	-	-	Guardian Alarm service (501 Lake Avenue)
Fire Extinguisher Inspection	-	\$500	\$500	-	-	Fire extinguisher inspection - mandatory, anticipated increase
Parkmobile (app contract)	-	\$25,000	\$25,000	-	-	Parkmobile (app contract)
LPR Camera Monitoring	-	\$1,000	\$3,500	\$2,500	-	LPR camera monitoring - anticipated increase
Call Center	-	\$3,000	-	-\$3,000	-	Call Center - increase due high call volume
Collection Bureau	-	\$6,000	\$6,000	-	-	Collection Bureau - increase due to higher delinquent collections

Beach Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Magistrate (for hearings)	-	-	\$1,500	\$1,500	-	
Training/Registration	\$750	\$750	\$750	-	0.00%	FL Parking & Transportation Conference
FPTA Conference & required new hire courses	-	\$750	\$750	-	-	FPTA Conference & required new hire courses
Lodging/Transportation	\$500	\$500	\$850	\$350	70.00%	FL Parking & Transportation Conference
FPTA Conference	-	\$500	\$850	\$350	-	FL Parking & Transportation Assoc. Conference
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.
Operating/Capital Leasing	\$6,750	\$6,750	\$8,250	\$1,500	22.22%	
Postage machine rental	-	\$750	\$750	-	-	Postage machine rental
Copier rental	-	\$6,000	\$7,500	\$1,500	-	Copier rental - increase (previously spilt among divisions, now Parking is paying for it all)
Property/Liability	\$10,480	\$10,480	\$11,528	\$1,048	10.00%	
Equipment-General	\$19,000	\$19,000	\$19,000	-	0.00%	
Radio Agreement & Parts	-	\$4,000	\$4,000	-	-	Bearcom radio agreement & radios/replacement parts
IPS Group (Parts)	-	\$6,000	\$6,000	-	-	IPS Group- replacement parts from meter manufacturer which include card readers, displays, etc. and deteriorating parts due to usage, weather or vandalism
Poles & Signs	-	\$5,000	\$5,000	-	-	New poles and signage in downtown area
Traffic Control Items	-	\$3,500	\$3,500	-	-	Traffic control items including cones, bars, fences, etc. Our current

Beach Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						inventory supply is sufficient
Merchandise To Sell	-	\$500	\$500	-	-	We currently have signs and bumper stickers for sale - looking to create revenue with additional items
Equipment-Garage	\$32,401	\$32,401	\$37,260	\$4,859	15.00%	
Printing & Binding	\$7,800	\$7,800	\$8,190	\$390	5.00%	
Decals	-	\$1,500	\$1,600	\$100	-	Decals: beach, boat ramp, employee decals, tenant employees, as requested
Pier Passes	-	\$550	\$640	\$90	-	Pier passes
Citation envelopes	-	\$3,200	\$3,200	-	-	Citation envelopes
Citations	-	\$1,650	\$1,750	\$100	-	Citations
Citation Rolls	-	\$900	\$1,000	\$100	-	Citation rolls for meters
Office Supplies	\$700	\$700	\$2,200	\$1,500	214.29%	
Toner	-	\$700	\$1,000	\$300	-	Toner/ink cartridges for printers
Bottled Drinks	-	-	\$1,200	\$1,200	-	Water, gatorade, energy drinks, etc. for parking enforcement officers who are outside
Gas, Lubricants & Oil	\$1,700	\$1,700	\$1,700	-	0.00%	
Golf Cart Maintenance	-	\$1,400	\$1,400	-	-	Golf cart maintenance agreement
Parts and oil for carts and blowers	-	\$300	\$300	-	-	Parts and oil for carts and blowers
Small Tools & Equipment	\$11,500	\$11,500	\$11,500	-	0.00%	
Parkmobile signs & stickers	-	\$2,500	\$2,500	-	-	Parkmobile signs & stickers
Misc. Supplies	-	\$3,500	\$3,500	-	-	Nuts, bolts, posts, paints, brushes, lumber, washers, rags, cleaners, lubricants, restorer, hand tools, wires, tape, wipes, lights, cables, keys
IPS Group Parts	-	\$5,500	\$5,500	-	-	IPS replacement parts and cables (items are getting older, more repairs needed)
Uniforms	\$5,750	\$5,750	\$5,750	-	0.00%	

Beach Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Rental Uniforms	-	\$3,750	\$3,750	-	-	Rental uniforms for Parking Enforcement staff.
Additional Attire	-	\$2,000	\$2,000	-	-	For Parking Enforcement Officers: Hats, jackets, rain gear, footwear allowance Parking office is moving.
Other	-	-	\$2,102	\$2,102	-	Temporary POD Storage (\$169.00/month = \$2,028; \$74.00 pick up charge
Books, Publ, Subsc & Memb	\$85	\$85	\$85	-	0.00%	
FL Parking & Transportation Assoc. Membership	-	\$85	\$85	-	-	FL Parking & Transportation Assoc. Membership - Parking Manager
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	\$1,236,599	\$19,794	1.63%	
Casino Building						
Regular	\$154,256	\$154,256	\$161,033	\$6,777	4.39%	
Part Time	\$34,506	\$34,506	\$36,232	\$1,726	5.00%	
Standard Overtime	\$2,040	\$2,040	\$2,040	-	0.00%	
Longevity	\$1,256	\$1,256	\$1,775	\$519	41.32%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$540	\$540	\$495	-\$45	-8.33%	
FICA Taxes	\$14,727	\$14,727	\$15,417	\$690	4.69%	
Defined Benefit Plan	\$35,543	\$35,543	\$33,170	-\$2,373	-6.68%	
401-a Plan	\$1,209	\$1,209	\$1,235	\$26	2.15%	
Life & Health Insurance	\$25,120	\$25,120	\$26,477	\$1,357	5.40%	
Workers' Comp Regular	\$5,145	\$5,145	\$5,402	\$257	5.00%	
Internal IT Support	\$13,687	\$13,687	\$132,734	\$119,047	869.78%	
Other Contractual Service	\$37,830	\$37,830	\$41,230	\$3,400	8.99%	
Alarm monitoring and repairs	-	\$5,000	\$5,500	\$500	-	Alarm monitoring and repairs
Janitorial Company	-	\$19,000	\$21,000	\$2,000	-	Anticipated increase
Cooling Tower Chemicals & Testing	-	\$2,600	\$3,000	\$400	-	Crissman Consulting - cooling tower

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						chemicals & testing
Elevator R&M	-	\$6,500	\$6,500	-	-	Oracle Elevator - Repair and maintenance agreement - annual increase
Pest Control	-	\$2,280	\$2,280	-	-	Nozzle Nolen - anticipated annual increase
Fire extinguisher inspections	-	\$450	\$450	-	-	Mandatory annual fire extinguisher inspections
Generator	-	\$2,000	\$2,500	\$500	-	Monitoring contract, R&M
Postage & Freight	\$350	\$350	\$350	-	0.00%	Shipping charges
Water	\$9,500	\$9,500	\$15,920	\$6,420	67.58%	
Sewer	\$12,000	\$12,000	\$19,885	\$7,885	65.71%	
Electricity	\$60,000	\$60,000	\$78,472	\$18,472	30.79%	
Refuse/Waste Disposal	\$1,700	\$1,700	\$1,836	\$136	8.00%	
Operating/Capital Leasing	\$1,850	\$1,850	\$1,850	-	0.00%	Copier rental and usage
Property/Liability	\$83,206	\$83,206	\$91,527	\$8,321	10.00%	
Office Supplies	\$400	\$400	\$400	-	0.00%	Paper, pens, toner, etc.
Small Tools & Equipment	\$3,500	\$3,500	\$3,500	-	0.00%	
Elevator lights/parts	-	\$200	\$200	-	-	Elevator lights/parts
Lawnmower & blower repair/parts/oils	-	\$700	\$700	-	-	Lawnmower & blower repair/parts/oils
Utility cart repair/parts	-	\$700	\$700	-	-	Utility cart repair/parts
Other: screwdrivers, nuts, bolts, nails, paints	-	\$1,900	\$1,900	-	-	Other: screwdrivers, nuts, bolts, nails, paints
Uniforms	\$3,500	\$3,500	\$3,500	-	0.00%	
Uniform Rental	-	\$2,500	\$2,500	-	-	Rain gear, shirts, jackets, pants, footwear allowance
Attire	-	\$1,000	\$1,000	-	-	
Other	\$7,000	\$7,000	\$10,000	\$3,000	42.86%	
Lavatory Supplies	-	\$7,000	\$10,000	\$3,000	-	Tissues, bath tissue, liquid soap, urinal cakes, paper towels, etc.
Total Casino Building	\$508,865	\$508,865	\$684,480	\$175,615	34.51%	
Ballroom Expense						
Regular	\$65,352	\$65,352	\$69,032	\$3,680	5.63%	
Part Time	\$34,506	\$34,506	\$36,232	\$1,726	5.00%	

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Standard Overtime	\$2,550	\$2,550	\$2,550	-	0.00%	
Longevity	\$581	\$581	\$875	\$294	50.60%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$495	\$495	\$495	-	0.00%	
FICA Taxes	\$7,913	\$7,913	\$8,349	\$436	5.51%	
Defined Benefit Plan	\$13,317	\$13,317	\$12,971	-\$346	-2.60%	
401-a Plan	\$1,209	\$1,209	\$1,235	\$26	2.15%	
Life & Health Insurance	\$14,535	\$14,535	\$15,308	\$773	5.32%	
Workers' Comp Regular	\$3,150	\$3,150	\$3,308	\$158	5.02%	
Internal IT Support	\$35,161	\$35,161	\$34,834	-\$327	-0.93%	
Other	\$500	\$500	\$500	-	0.00%	Stantec
Other Contractual Service	\$3,500	\$3,500	\$3,500	-	0.00%	
Floor Polishing	-	\$3,500	\$3,500	-	-	Ballroom floor polishing (contracted out) - how often depends on usage
Postage & Freight	\$500	\$500	-	-\$500	-100.00%	
Natural Gas	\$500	\$500	\$700	\$200	40.00%	Florida Public Utility (gas)
Property/Liability	\$17,778	\$17,778	\$19,556	\$1,778	10.00%	
Equipment-General	\$3,600	\$3,600	\$2,400	-\$1,200	-33.33%	
Lighting	-	\$1,300	\$1,200	-\$100	-	Lighting
Painting	-	\$1,100	\$1,200	\$100	-	Painting
Air refreshener system	-	\$1,200	-	-\$1,200	-	Air refreshener system
Printing & Binding	\$500	\$500	\$500	-	0.00%	Flyers, cards
Office Supplies	\$500	\$500	\$500	-	0.00%	Supplies for office tasks
Books, Publ, Subsc & Memb	\$500	\$500	\$500	-	0.00%	Discover the Palm Beaches
Total Ballroom Expense	\$206,647	\$206,647	\$213,345	\$6,698	3.24%	
Pool						
Regular	\$13,927	\$13,927	\$14,515	\$588	4.22%	
Other Pays	\$540	\$540	\$495	-\$45	-8.33%	
FICA Taxes	\$1,100	\$1,100	\$1,145	\$45	4.09%	
Defined Benefit Plan	\$460	\$460	-	-\$460	-100.00%	
Defined Cont Plan	\$1,209	\$1,209	\$1,235	\$26	2.15%	
Life & Health Insurance	\$2,362	\$2,362	\$2,481	\$119	5.04%	
Workers' Comp Regular	\$31	\$31	\$271	\$240	774.19%	
Water	\$5,500	\$5,500	\$7,554	\$2,054	37.35%	
Sewer	\$4,000	\$4,000	\$5,604	\$1,604	40.10%	
Electricity	\$1,300	\$1,300	\$2,000	\$700	53.85%	
Refuse/Waste Disposal	\$500	\$500	\$540	\$40	8.00%	
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 Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Beach						
Regular	\$826,435	\$826,435	\$871,393	\$44,958	5.44%	
Part Time	\$162,349	\$162,349	\$170,199	\$7,850	4.84%	
Longevity	\$4,706	\$4,706	\$8,975	\$4,269	90.71%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$1,080	\$1,080	\$990	-\$90	-8.33%	
FICA Taxes	\$76,071	\$76,071	\$80,437	\$4,366	5.74%	
Defined Benefit Plan	\$202,272	\$202,272	\$186,819	-\$15,453	-7.64%	
Defined Cont Plan	\$1,735	\$1,735	\$1,787	\$52	3.00%	
Life & Health Insurance	\$137,863	\$137,863	\$159,660	\$21,797	15.81%	
Workers' Comp Regular	\$32,019	\$32,019	\$33,620	\$1,601	5.00%	
Internal IT Support	\$33,368	\$33,368	\$35,397	\$2,029	6.08%	
Other	\$1,400	\$1,400	\$1,200	-\$200	-14.29%	Stantec
Other Contractual Service	\$23,827	\$23,827	\$23,550	-\$277	-1.16%	Increase in cost of services
Beach Raking	-	\$9,900	\$10,200	\$300	-	Beach raking-increased \$300-removes sargassum and debris from beach shoreline
Turtle Monitoring	-	\$7,427	\$7,350	-\$77	-	Turtle monitoring-required by govt. officials during nesting season
Jr Guard Program - DJ	-	\$500	-	-\$500	-	Jr Guard Program - DJ for end of program banquet
Jr Guard Program - Instructor	-	\$6,000	\$6,000	-	-	Jr Guard Program - Instructor
Training/Registration	\$650	\$650	\$1,250	\$600	92.31%	
Red Cross Certification	-	\$450	\$1,250	\$800	-	Red Cross Certification - requirement for lifeguards (5 guards x \$250)
USLA (US Lifesaving Academy) Training Academy	-	\$200	-	-\$200	-	USLA (US Lifesaving Academy) Training Academy
Postage & Freight	\$250	\$250	-	-\$250	-100.00%	
Property/Liability	\$36,913	\$36,913	\$40,604	\$3,691	10.00%	
Equipment-General	\$250	\$250	\$500	\$250	100.00%	
ATV Oil Changes	-	\$150	\$250	\$100	-	ATV oil changes
ATV battery	-	\$100	\$250	\$150	-	ATV battery
Printing & Binding	\$250	\$250	-	-\$250	-100.00%	Flyers for Junior Guard program, pier cleanups, Beach Safety Week

Beach Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Office Supplies	\$980	\$980	\$980	-	0.00%	
Log Books	-	\$130	\$980	\$850	-	Log books to keep daily totals for staffing, payroll, medical stats, rescue details, etc.
Paper for printer	-	\$50	-	-\$50	-	Paper for printer
Printer ink	-	\$700	-	-\$700	-	Printer ink
Office supplies: pens , paper clips, erase markers, etc.	-	\$100	-	-\$100	-	Office supplies: pens , paper clips, erase markers, etc.
Uniforms	\$6,000	\$6,000	\$6,000	-	0.00%	
Swim trunks (shorts)	-	\$1,000	\$1,000	-	-	Swim trunks (shorts)
Shirts and sweats	-	\$2,500	\$2,500	-	-	Shirts and sweats
Women's uniforms	-	\$500	\$500	-	-	Women's uniforms
Jr. Guard program - shirts and rash guards	-	\$1,500	\$1,500	-	-	Jr. Guard program - shirts and rash guards
Rain gear for staff	-	\$200	\$300	\$100	-	Rain gear for staff
Hats for staff	-	\$300	\$200	-\$100	-	Hats for staff
Other	\$7,645	\$7,645	\$11,100	\$3,455	45.19%	
Jr. Guard Program - trophies	-	\$645	\$1,100	\$455	-	Jr. Guard Program - trophies
Jr. Guard Program - end of program banquet	-	\$300	\$380	\$80	-	Jr. Guard Program - end of program banquet
First aid supplies	-	\$2,000	\$2,500	\$500	-	First aid supplies
Tubes & Fins	-	\$1,000	\$1,500	\$500	-	Tubes & fins
Whistles and air horns	-	\$400	\$300	-\$100	-	Whistles and air horns
Background Checks	-	\$300	\$400	\$100	-	Background checks are required for new hires.
Rope	-	\$200	\$50	-\$150	-	Rope
Tower Supplies	-	\$350	\$900	\$550	-	Supplies to include chalk, cleaner, vinegar, brooms, spray bottles). Includes tower locks \$600.
Tools, shovels and rakes	-	\$100	-	-\$100	-	Fluid film is used to clean towers
Salt-Away	-	\$200	\$320	\$120	-	Salt-Away is used to clean salt off items.
Fluid Film	-	\$200	\$100	-\$100	-	Fluid film is used to clean towers.
Fiberglass resin and cloth	-	\$150	-	-\$150	-	
Medical bags	-	\$600	-	-\$600	-	(2)

Beach Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Rescue Boards	-	\$1,200	\$2,000	\$800	-	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
Books, Publ, Subsc & Memb	\$175	\$175	\$200	\$25	14.29%	Beach Chief certification - requirement
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	\$1,647,661	\$78,423	5.00%	
Beach Park						
Regular	\$155,993	\$155,993	\$161,664	\$5,671	3.64%	
Part Time	\$34,506	\$34,506	\$36,232	\$1,726	5.00%	
Standard Overtime	\$3,000	\$3,000	\$3,000	-	0.00%	
Longevity	\$1,257	\$1,257	\$1,775	\$518	41.21%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$1,080	\$1,080	\$990	-\$90	-8.33%	
FICA Taxes	\$14,968	\$14,968	\$15,573	\$605	4.04%	
Defined Benefit Plan	\$34,661	\$34,661	\$31,553	-\$3,108	-8.97%	
401-a Plan	\$1,735	\$1,735	\$1,787	\$52	3.00%	
Life & Health Insurance	\$27,276	\$27,276	\$28,664	\$1,388	5.09%	
Workers' Comp Regular	\$7,435	\$7,435	\$7,807	\$372	5.00%	
Other	\$6,000	\$6,000	\$6,000	-	0.00%	Stantec estimate
Other Contractual Service	\$50,800	\$50,800	\$65,300	\$14,500	28.54%	
Janitorial Cleaning	-	\$21,000	\$21,000	-	-	Janitorial cleaning contract estimated increase
Tree Trimming	-	\$22,000	\$22,000	-	-	The city-wide contract for tree trimming is handled by Public Works. This is our portion.
Lawn/Weed Maintenance	-	\$7,800	\$7,800	-	-	Lawn maintenance - spray tech weeds (Lawn Doctor)
Wildlife Control	-	-	\$14,500	\$14,500	-	For complex-wide control of bees, raccoons,

Beach Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						opossums, birds, etc.
Water	\$100,000	\$100,000	\$199,380	\$99,380	99.38%	
Sewer	\$3,000	\$3,000	\$3,240	\$240	8.00%	
Electricity	\$12,000	\$12,000	\$17,339	\$5,339	44.49%	
Refuse/Waste Disposal	\$16,500	\$16,500	\$17,820	\$1,320	8.00%	
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	-	-	Fence Railings
Lighting	-	\$7,000	\$7,000	-	-	Lighting
Windows/Doors	-	\$3,000	\$3,000	-	-	Windows/Doors
Bathroom repairs	-	\$6,000	\$6,000	-	-	Bathroom repairs
Canopy and sail shade repairs	-	\$6,000	\$6,000	-	-	Canopy and sail shade repairs
ADA path repairs	-	\$1,000	\$1,000	-	-	ADA path repairs
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 bonfires
Beach Event Advertising	-	-	\$2,000	\$2,000	-	For advertising of special events held at the beach
Bonfire Security	-	-	\$5,000	\$5,000	-	Increased security for bonfires
Uniforms	\$3,300	\$3,300	\$3,300	-	0.00%	Beach Maintenance Staff uniforms and related attire
Uniform Rental	-	\$2,300	\$2,300	-	-	Rental of shirts and pants for Beach Maintenance staff
Additional Attire	-	\$1,000	\$1,000	-	-	For Beach Maintenance staff: t-shirts, rain gear, jackets, footwear allowance
Other	\$45,300	\$45,300	\$34,700	-\$10,600	-23.40%	Bonfire and event funding moved to 8074.48-00 to separate Special

Beach Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						Events from Beach Maintenance
Mulch (Advanced Mulch)	-	\$7,500	\$7,500	-	-	Mulch (Advanced Mulch)
Plants & shrubs	-	\$3,000	\$3,000	-	-	Plants & shrubs
Planters	-	\$2,000	\$2,000	-	-	Planters
Irrigation repairs & supplies	-	\$3,500	\$3,500	-	-	Irrigation repairs & supplies
Lighting (parking lot, beach front, walkways, floodlights)	-	\$7,000	\$10,000	\$3,000	-	Lighting (parking lot, beach front, walkways, floodlights)
Bonfire firewood (special Events)	-	\$2,500	-	-\$2,500	-	Bonfire firewood (special Events)
Bonfire bands (Special Events)	-	\$7,500	-	-\$7,500	-	Bonfire bands (Special Events)
Beach event advertising (Special Events) - more events to be held at beach complex	-	\$2,000	-	-\$2,000	-	Beach event advertising (Special Events) - more events to be held at beach complex
Background checks	-	\$150	-	-\$150	-	Background checks
Animal (raccoon, opossum, etc.) and bee removal	-	\$1,500	-	-\$1,500	-	
Back pack leaf blowers	-	\$3,000	\$3,000	-	-	Back pack leaf blowers
Sprayers for deck cleaning chemicals and weeds	-	\$4,150	\$4,200	\$50	-	Sprayers for deck cleaning chemicals and weed
Sandbags	-	\$1,500	\$1,500	-	-	Sandbag price varies depending on storm season
Total Beach Park	\$553,811	\$553,811	\$691,024	\$137,213	24.78%	
Pier						
Property/Liability	\$68,534	\$68,534	\$75,387	\$6,853	10.00%	
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	-	-	Deck panel creation - building of planks. Increase in cost of supplies (wood & hardware)
Pier Hardware	-	\$7,000	\$8,000	\$1,000	-	Nuts, bolts, clamps, etc.
Pier Wood & Fixtures	-	\$28,000	\$30,000	\$2,000	-	Pier Wood & Fixtures (\$5K Pier Furniture)

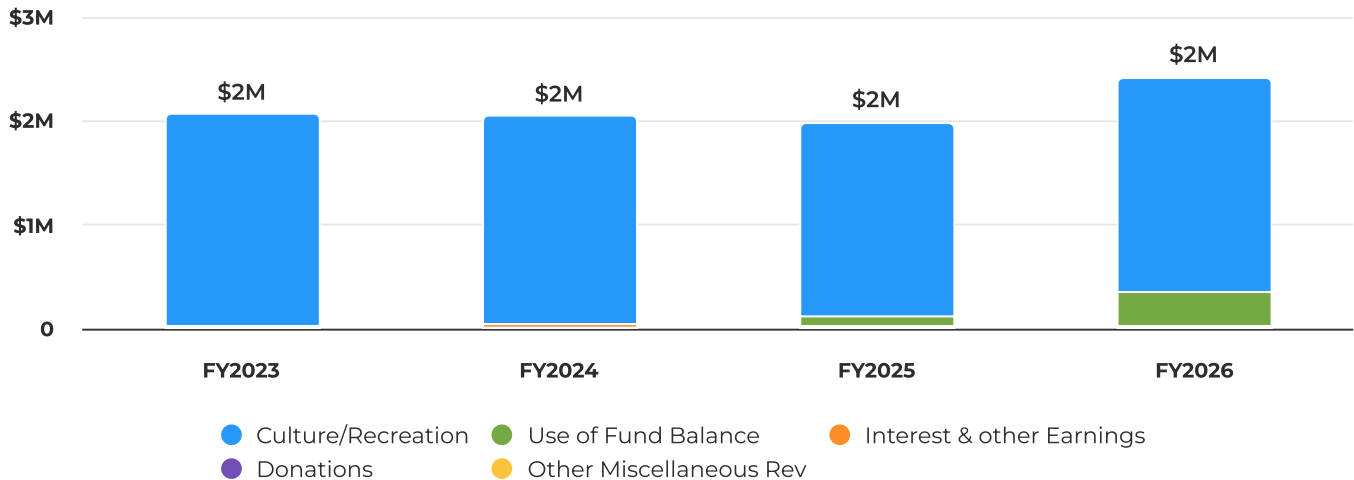
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Electrical & Water Repairs	-	\$10,000	\$10,000	-	-	Electrical and water repairs above and below pier (lighting, sinks, etc.); work handled by outside vendors.
Deterioration Repairs	-	\$10,000	\$12,000	\$2,000	-	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						
Principal	-	\$522,758	\$542,438	\$19,680	-	
2020AB Non Adv.	-	\$522,758	\$542,438	\$19,680	-	
Interest	-	\$150,616	\$131,631	-\$18,985	-	
2020AB Non Adv.	-	\$150,616	\$131,631	-\$18,985	-	
Bank Charges Fees	\$120,000	\$120,000	\$150,000	\$30,000	25.00%	
Debt	\$673,373	\$673,373	-	-\$673,373	-100.00%	
To General Fund	\$66,650	\$66,650	\$86,650	\$20,000	30.01%	
Transfer to Capital Pro	\$53,500	\$53,500	-	-\$53,500	-100.00%	
Total Non-Departmental	\$913,523	\$1,586,897	\$910,719	-\$676,178	-0.31%	
Total Expenditures	\$5,157,790	\$5,831,164	\$5,590,937	-\$240,227	8.40%	

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Golf Course

Revenues

Historical Revenues



FY26 Revenues

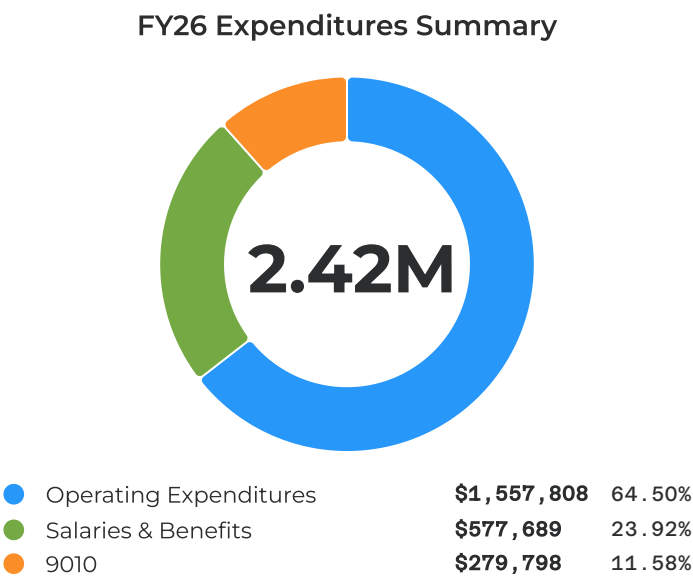
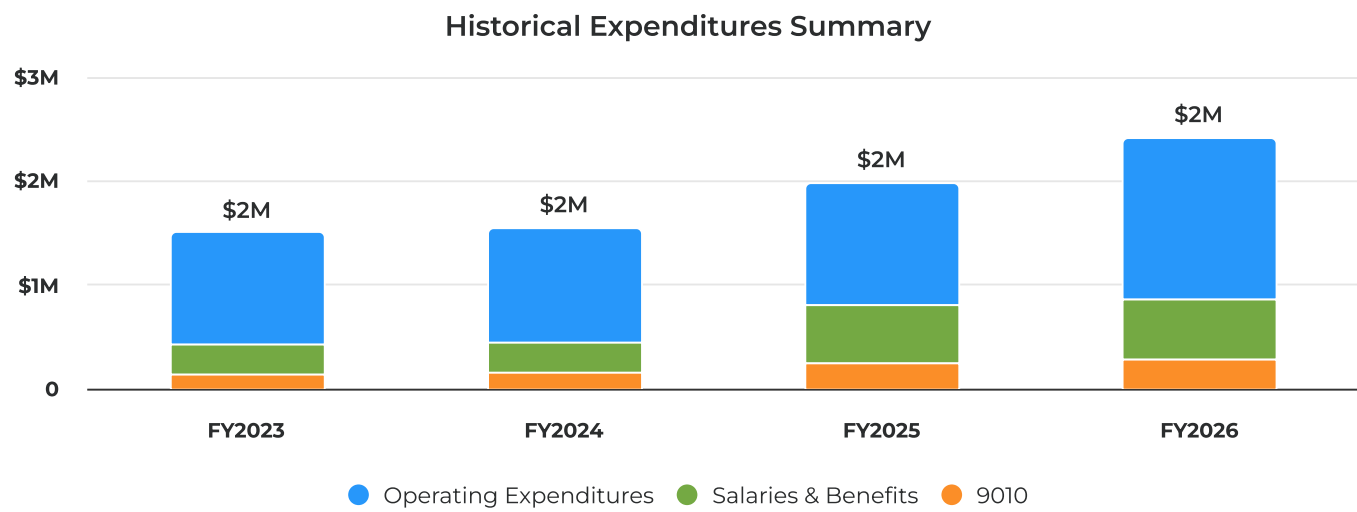


Revenues

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						
Memberships	\$209,200	\$150,082	\$180,000	\$150,000	-\$30,000	-16.67%
Green Fees	\$1,641,957	\$1,646,700	\$1,500,000	\$1,700,000	\$200,000	13.33%
Cart Rental	\$6,447	\$5,653	\$10,000	\$6,000	-\$4,000	-40.00%
Club Services	\$35,799	\$48,624	\$35,000	\$50,000	\$15,000	42.86%
Merchandise Sales	\$87,497	\$86,970	\$80,000	\$85,000	\$5,000	6.25%
Tax Except	-\$436	-\$370	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
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						
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						
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						
Other	\$371	\$360	-	-	-	-
Total Other Miscellaneous Rev	\$371	\$360	-	-	-	-
Use of Fund Balance						
Use of Fund Balance	-	-	\$85,845	\$320,295	\$234,450	273.11%
Total Use of Fund Balance	-	-	\$85,845	\$320,295	\$234,450	273.11%
Total Revenues	\$2,068,497	\$2,045,645	\$1,985,465	\$2,415,295	\$429,830	21.65%

Expenditures Summary

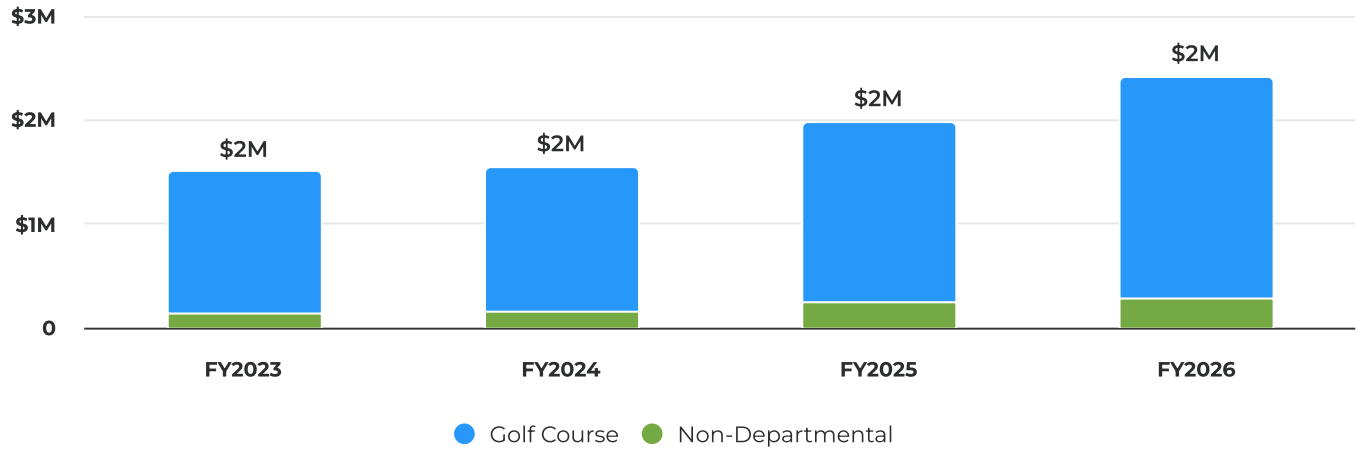


Expenditures Summary

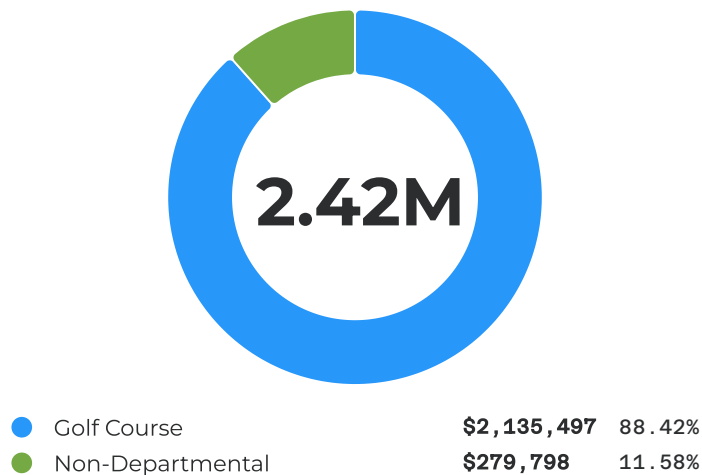
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$288,214	\$277,000	\$558,751	\$577,689	\$18,938	3.39%
Operating Expenditures	\$1,082,062	\$1,116,389	\$1,174,383	\$1,557,808	\$383,425	32.65%
9010	\$131,678	\$156,765	\$252,332	\$279,798	\$27,466	10.88%
Total Expenditures	\$1,501,954	\$1,550,154	\$1,985,466	\$2,415,295	\$429,829	21.65%

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						
Regular	\$120,847	\$77,820	\$168,879	\$177,112	\$8,233	4.88%
Part Time	\$105,496	\$143,283	\$252,448	\$265,070	\$12,622	5.00%
Standard Overtime	-	-	\$1,500	-	-\$1,500	-100.00%
Longevity	\$593	\$675	\$675	-	-\$675	-100.00%
Other Pays	\$8,773	\$7,802	\$1,080	\$990	-\$90	-8.33%
FICA Taxes	\$18,030	\$17,494	\$32,467	\$33,896	\$1,429	4.40%
Defined Benefit Plan	\$18,562	\$14,666	\$36,859	\$32,562	-\$4,297	-11.66%
401-a Plan	\$1,040	\$1,444	\$2,144	\$2,197	\$53	2.47%
Life & Health Insurance	\$10,597	\$10,069	\$51,976	\$54,603	\$2,627	5.05%
Workers' Comp Regular	\$4,276	\$3,747	\$10,723	\$11,259	\$536	5.00%
Internal IT Support	\$38,914	\$38,096	\$44,521	\$45,974	\$1,453	3.26%

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	\$646,410	\$646,538	\$685,778	\$958,681	\$272,903	39.79%
Postage & Freight	\$471	\$630	\$750	\$750	-	0.00%
Water	\$19,295	\$19,561	\$19,260	\$23,525	\$4,265	22.14%
Sewer	\$13,204	\$14,598	\$15,100	\$18,802	\$3,702	24.52%
Electricity	\$85,368	\$77,734	\$78,000	\$95,732	\$17,732	22.73%
Refuse/Waste Disposal	\$17,602	\$17,120	\$17,150	\$22,549	\$5,399	31.48%
Natural Gas	\$10,157	\$10,211	\$12,000	\$16,000	\$4,000	33.33%
Operating/Capital Leasing	\$66,620	\$66,360	\$66,360	\$75,260	\$8,900	13.41%
Property/Liability	\$76,935	\$103,862	\$140,214	\$154,235	\$14,021	10.00%
Buildings	\$30,944	\$41,808	-	-	-	-
Equipment-General	\$12,327	\$17,228	\$15,000	\$26,000	\$11,000	73.33%
Golf Carts	\$996	\$865	\$2,000	\$5,000	\$3,000	150.00%
Promotional Activities	\$1,101	\$601	\$2,000	\$2,000	-	0.00%
Office Supplies	\$2,543	\$967	\$1,550	\$2,300	\$750	48.39%
Merchandise	\$57,145	\$58,027	\$72,500	\$72,500	-	0.00%
Other	\$465	\$631	-	\$33,000	-	-
Books, Publ, Subsc & Memb	\$1,540	\$1,550	\$2,200	\$5,500	\$3,300	150.00%
Over/Short Cash	\$25	\$2	-	-	-	-
Total Golf Course	\$1,370,276	\$1,393,389	\$1,733,134	\$2,135,497	\$402,363	23.22%
Non-Departmental						
Principal	-	-	-	\$6,023	\$6,023	-
Interest	-	-	-	\$1,462	\$1,462	-
Bank Charges and Fees	\$188	\$461	-	-	-	-
Principal	\$5,422	\$7,460	\$7,477	-	-\$7,477	-100.00%
Interfund Admins Services	\$55,406	\$102,715	\$129,855	\$157,313	\$27,458	21.15%
Bank Charges and Fees	\$43,247	\$44,953	\$50,000	\$50,000	-	0.00%
Interest	\$2,060	\$1,176	-	-	-	-
To General Fund	-	-	\$65,000	\$65,000	-	0.00%
Other	\$25,355	-	-	-	-	-
Total Non-Departmental	\$131,678	\$156,765	\$252,332	\$279,798	\$27,466	10.88%
Total Expenditures	\$1,501,954	\$1,550,154	\$1,985,466	\$2,415,295	\$429,829	21.65%

Golf Course 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
Golf Course						
Regular	\$168,879	\$168,879	\$177,112	\$8,233	4.88%	
Part Time	\$252,448	\$252,448	\$265,070	\$12,622	5.00%	
Standard Overtime	\$1,500	\$1,500	-	-\$1,500	-100.00%	No eligible employees for OT in the Golf division
Longevity	\$675	\$675	-	-\$675	-100.00%	
Other Pays	\$1,080	\$1,080	\$990	-\$90	-8.33%	
FICA Taxes	\$32,467	\$32,467	\$33,896	\$1,429	4.40%	
Defined Benefit Plan	\$36,859	\$36,859	\$32,562	-\$4,297	-11.66%	
401-a Plan	\$2,144	\$2,144	\$2,197	\$53	2.47%	
Life & Health Insurance	\$51,976	\$51,976	\$54,603	\$2,627	5.05%	
Workers' Comp Regular	\$10,723	\$10,723	\$11,259	\$536	5.00%	
Internal IT Support	\$44,521	\$44,521	\$45,974	\$1,453	3.26%	
Other Contractual Service	\$685,778	\$685,778	\$958,681	\$272,903	39.79%	Monthly services BrightView Golf Maintenance - under contract, Proposed increase of 3.8%
Groundskeeper Service	-	\$659,616	\$684,681	\$25,065	-	Janitorial services - anticipated \$2,000 increase (KleenTech)
Janitorial Services	-	\$10,000	\$9,000	-\$1,000	-	Anticipated \$241 increase, based on prior years
ATP Burglar Alarm	-	\$1,500	\$1,500	-	-	Fire alarm monitoring - Farmer & Irwin (new company, increase)
Fire Alarm Monitoring	-	-	\$7,000	\$7,000	-	Pringle Security went out of business
Pringle Security went out of business	-	\$4,662	-	-\$4,662	-	Expense moved to 46-21
Golf Signage	-	\$10,000	-	-\$10,000	-	Consulting for water services and irrigation testing
Water testing (monthly)	-	-	\$4,000	\$4,000	-	
Fire extinguishers & sprinklers	-	-	\$2,500	\$2,500	-	
Historic Asset Review (City Hall Annex)	-	-	\$250,000	\$250,000	-	
Postage & Freight	\$750	\$750	\$750	-	0.00%	For shipping of items ordered

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Water	\$19,260	\$19,260	\$23,525	\$4,265	22.14%	
Sewer	\$15,100	\$15,100	\$18,802	\$3,702	24.52%	
Electricity	\$78,000	\$78,000	\$95,732	\$17,732	22.73%	
Refuse/Waste Disposal	\$17,150	\$17,150	\$22,549	\$5,399	31.48%	
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	-	Utility - natural gas provider
FPU	-	-	\$8,500	\$8,500	-	Utility - natural gas provider
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	-	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	-	
Property/Liability	\$140,214	\$140,214	\$154,235	\$14,021	10.00%	
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	-	Tree trimming
Lawn repairs	-	\$5,000	-	-\$5,000	-	
Irrigation repairs	-	\$5,000	-	-\$5,000	-	
Golf Signage	-	-	\$3,000	\$3,000	-	Signs placed on course and along cart paths. Expense was moved to 46-21 from 34-50
Ice/Water Dispenser	-	-	\$11,000	\$11,000	-	Ice and water dispenser for

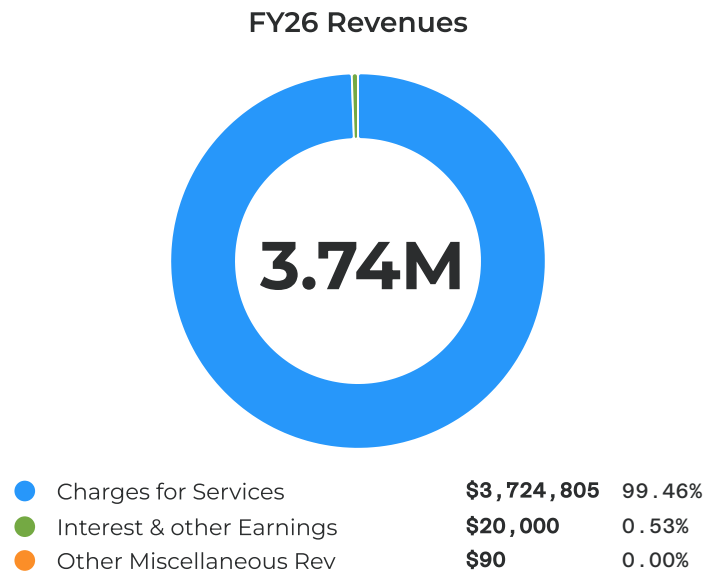
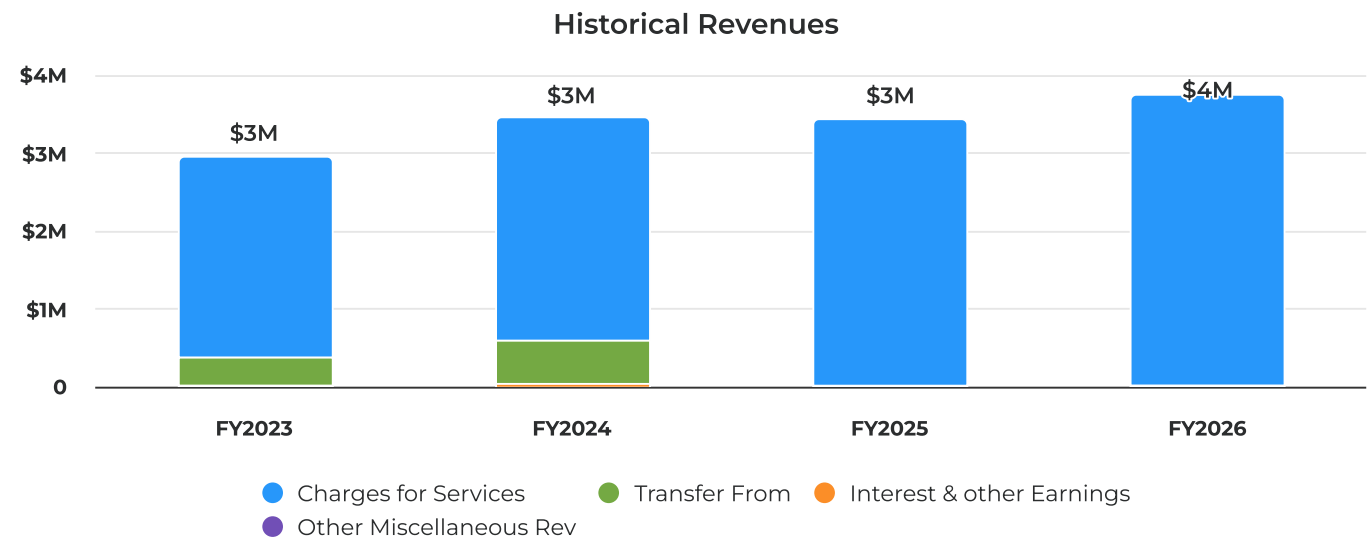
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Golf Carts	\$2,000	\$2,000	\$5,000	\$3,000	150.00%	golfers. Play starts before restaurant opens. Golf carts are entering their 4th year in June 2025 and some warranties expire.
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	\$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
Merchandise	\$72,500	\$72,500	\$72,500	-	0.00%	Merchandise to sell in Pro Shop
Callaway Golf	-	\$10,000	-	-\$10,000	-	
Wilson	-	\$26,000	\$29,000	\$3,000	-	Wilson brand products- we run out of merch come mid summer, need to increase
Skechers Shoes	-	\$8,000	-	-\$8,000	-	
Antigua Clothing	-	\$8,500	-	-\$8,500	-	
Global Golf Sales	-	\$2,000	\$4,000	\$2,000	-	Global Golf Sales brand products
Acushnet	-	\$13,000	-	-\$13,000	-	
Miscellaneous pro shop merchandise, small items	-	\$5,000	-	-\$5,000	-	
Titleist	-	-	\$22,000	\$22,000	-	Titleist brand merchandise
Footjoy	-	-	\$10,000	\$10,000	-	Footjoy brand products
DC Products	-	-	\$3,500	\$3,500	-	DC Products brand merchandise

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Milner	-	-	\$1,000	\$1,000	-	Milner brand merchandise
Supreme Int'l.	-	-	\$3,000	\$3,000	-	
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
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	-	Florida Stage Golf Association Handicap Fees
PGA Show, Orlando	-	\$650	-	-\$650	-	
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	\$2,135,497	\$402,363	23.22%	
Non-Departmental						
Principal	-	\$5,805	\$6,023	\$218	-	
2020AB Non Adv.	-	\$5,805	\$6,023	\$218	-	
Interest	-	\$1,673	\$1,462	-\$211	-	
2020AB Non Adv.	-	\$1,673	\$1,462	-\$211	-	
Principal	\$7,477	\$7,477	-	-\$7,477	-100.00%	
2020AB Non Adv.	-	\$7,477	-	-\$7,477	-	
Interfund Admins Services	\$129,855	\$129,855	\$157,313	\$27,458	21.15%	
Bank Charges and Fees	\$50,000	\$50,000	\$50,000	-	0.00%	
To General Fund	\$65,000	\$65,000	\$65,000	-	0.00%	
Total Non-Departmental	\$252,332	\$259,810	\$279,798	\$19,988	10.88%	
Total Expenditures	\$1,985,466	\$1,992,944	\$2,415,295	\$422,351	21.65%	

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Information Technology

Revenues

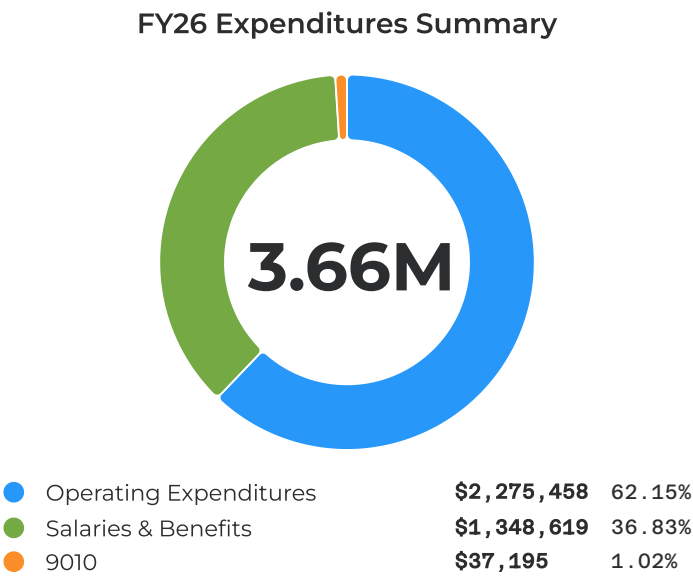
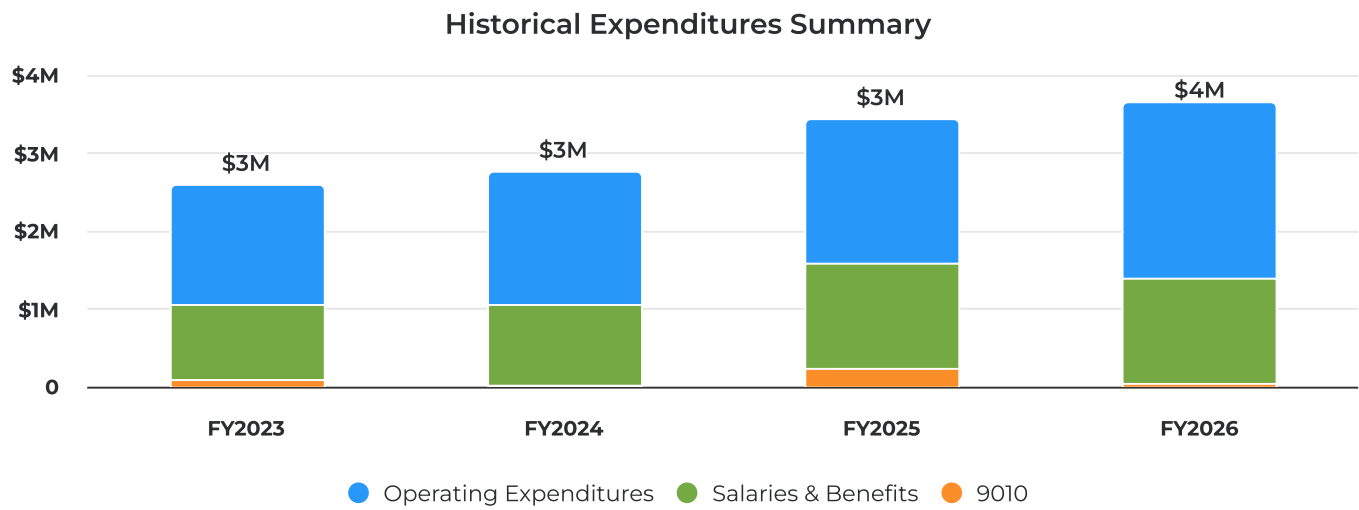


Revenues

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						
General Fund	\$1,124,490	\$1,193,564	\$1,431,312	\$1,539,874	\$108,562	7.58%
Beach Fund	\$111,368	\$120,156	\$145,955	\$216,286	\$2,075	1.42%
Electric Fund	\$747,531	\$906,215	\$1,083,351	\$1,186,946	\$103,595	9.56%
Water Fund	\$208,790	\$214,891	\$248,805	\$259,458	\$10,653	4.28%
Local Sewer Fund	\$65,197	\$68,594	\$77,925	\$60,281	-\$17,644	-22.64%
Golf Fund	\$38,914	\$38,096	\$44,521	\$45,974	\$1,453	3.26%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Stormwater Fund	\$26,698	\$26,464	\$31,795	\$33,827	\$2,032	6.39%
Sanitation Fund	\$118,846	\$123,455	\$155,499	\$157,021	\$1,522	0.98%
Building Services Fund	\$106,335	\$111,931	\$132,398	\$133,617	\$1,219	0.92%
Garage Fund	\$33,460	\$34,557	\$41,730	\$29,647	-\$12,083	-28.96%
Self Insurance Fund	\$9,693	\$9,902	\$11,773	\$22,050	\$10,277	87.29%
Participant Med Contrib	-	\$22,432	\$28,770	\$39,824	\$11,054	38.42%
Total Charges for Services	\$2,591,322	\$2,870,257	\$3,433,834	\$3,724,805	\$222,715	6.49%
Interest & other Earnings						
Investments	\$13,986	\$31,292	-	\$20,000	-	-
Total Interest & other Earnings	\$13,986	\$31,292	-	\$20,000	-	-
Other Miscellaneous Rev						
Other	\$94	-	\$90	\$90	-	0.00%
Total Other Miscellaneous Rev	\$94	-	\$90	\$90	-	0.00%
Transfer From						
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	\$3,744,895	\$242,715	7.07%

Expenditures Summary

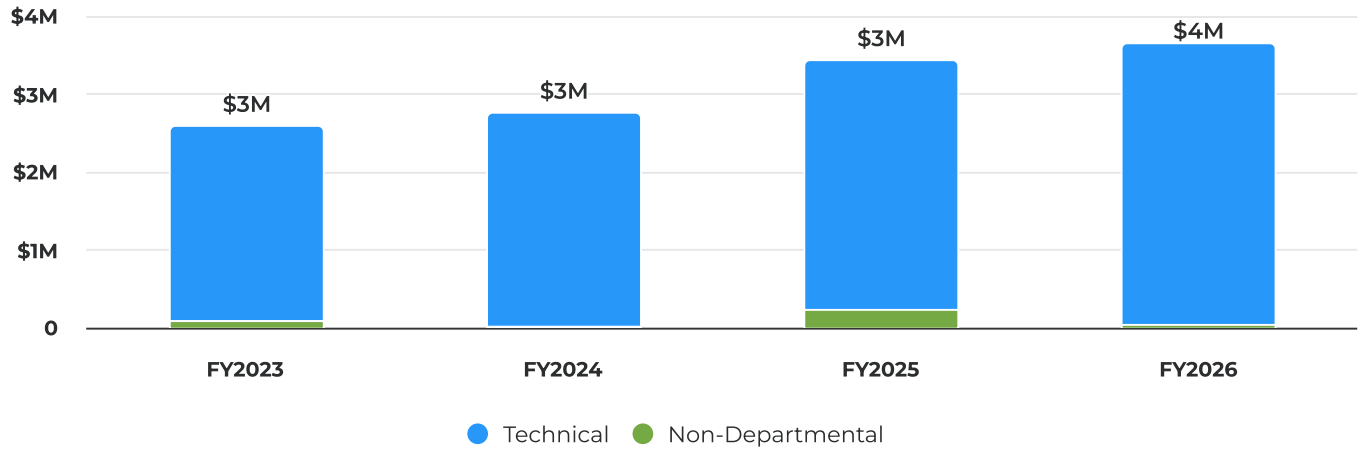


Expenditures Summary

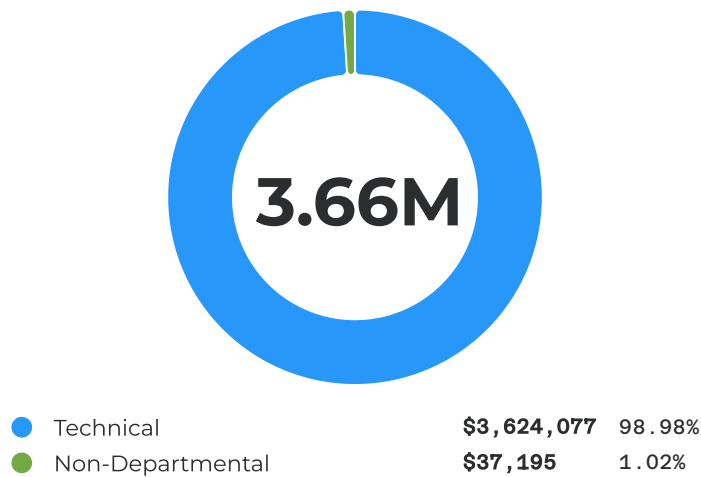
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$971,193	\$1,054,202	\$1,329,814	\$1,348,619	\$18,805	1.41%
Operating Expenditures	\$1,538,145	\$1,689,502	\$1,854,762	\$2,275,458	\$420,696	22.68%
9010	\$76,695	\$5,480	\$237,155	\$37,195	-\$199,960	-84.32%
Total Expenditures	\$2,586,033	\$2,749,184	\$3,421,731	\$3,661,272	\$239,541	7.00%

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
Technical						
Regular	\$623,311	\$693,196	\$856,223	\$857,527	\$1,304	0.15%
Unused Vacation Pay	\$4,780	-	-	-	-	-
Part Time	\$17,601	\$29,875	\$38,899	\$63,205	\$24,306	62.48%
Standard Overtime	\$8,239	\$7,541	\$9,000	\$13,000	\$4,000	44.44%
Longevity	\$4,200	\$4,875	\$5,250	\$6,500	\$1,250	23.81%
Other Pays	\$5,969	\$5,608	\$5,400	\$9,900	\$4,500	83.33%
FICA Taxes	\$48,840	\$53,985	\$69,103	\$72,164	\$3,061	4.43%
Defined Benefit Plan	\$162,971	\$161,254	\$214,056	\$198,688	-\$15,368	-7.18%
Life & Health Insurance	\$91,488	\$93,970	\$124,240	\$123,611	-\$629	-0.51%
Workers' Comp Regular	\$3,794	\$3,898	\$7,643	\$4,024	-\$3,619	-47.35%
Other	\$118,180	\$141,577	\$197,400	\$189,250	-\$8,150	-4.13%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Training/Registration	\$21,503	\$21,797	\$45,636	\$49,750	\$4,114	9.01%
Telephone	\$337,940	\$298,840	\$397,380	\$410,800	\$13,420	3.38%
Postage & Freight	\$50	-	\$500	\$500	-	0.00%
Operating/Capital Leasing	\$8,651	\$58,748	-	-	-	-
Property/Liability	\$3,583	\$4,837	\$6,530	\$7,183	\$653	10.00%
Equipment-General	\$144,118	\$144,494	\$167,500	\$167,500	-	0.00%
Equipment-Garage	\$20,008	\$11,270	\$12,961	\$14,904	\$1,943	14.99%
Printing & Binding	-	-	\$1,500	\$1,500	-	0.00%
Office Supplies	\$478	-	\$2,000	\$2,000	-	0.00%
Gas, Lubricants & Oil	\$277	\$151	\$500	\$500	-	0.00%
Small Tools & Equipment	\$108,407	\$18,569	\$25,000	\$25,000	-	0.00%
Computer Software	\$774,750	\$739,853	\$997,035	\$1,195,751	\$198,716	19.93%
Books, Publ, Subsc & Memb	\$200	\$300	\$820	\$820	-	0.00%
Information Technology	-	\$249,066	-	\$200,000	\$200,000	-
Misc. Equipment	-	-	-	\$10,000	-	-
Total Technical	\$2,509,338	\$2,743,704	\$3,184,576	\$3,624,077	\$439,501	13.80%
Non-Departmental						
Principal	-	-	-	\$29,931	\$29,931	-
Interest	-	-	-	\$7,264	\$7,264	-
Depreciation	\$66,457	-	-	-	-	-
Interest	\$10,238	\$5,480	-	-	-	-
Debt	-	-	\$37,155	-	-\$37,155	-100.00%
Transfer to Capital Pro	-	-	\$200,000	-	-\$200,000	-100.00%
Total Non-Departmental	\$76,695	\$5,480	\$237,155	\$37,195	-\$199,960	-84.32%
Total Expenditures	\$2,586,033	\$2,749,184	\$3,421,731	\$3,661,272	\$239,541	7.00%

Information Technology 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
Technical						
Regular	\$856,223	\$856,223	\$857,527	\$1,304	0.15%	
Part Time	\$38,899	\$38,899	\$63,205	\$24,306	62.48%	
Standard Overtime	\$9,000	\$9,000	\$13,000	\$4,000	44.44%	
Longevity	\$5,250	\$5,250	\$6,500	\$1,250	23.81%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$5,400	\$5,400	\$9,900	\$4,500	83.33%	
FICA Taxes	\$69,103	\$69,103	\$72,164	\$3,061	4.43%	
Defined Benefit Plan	\$214,056	\$214,056	\$198,688	-\$15,368	-7.18%	
Life & Health Insurance	\$124,240	\$124,240	\$123,611	-\$629	-0.51%	
Workers' Comp Regular	\$7,643	\$7,643	\$4,024	-\$3,619	-47.35%	
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
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%	
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

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						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 (I)	-	\$3,000	-	-\$3,000	-100.00%	Not needed for FY26
Knowbe4 User Conference (I)	-	\$1,000	-	-\$1,000	-100.00%	
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 Samsung Tablets	-	\$540	\$540	-	0.00%	
Additional Communication Cost	-	\$10,000	\$10,000	-	0.00%	
Verizon / Meter Shop iPads	-	-	\$1,080	\$1,080	-	
Postage & Freight	\$500	\$500	\$500	-	0.00%	
Property/Liability	\$6,530	\$6,530	\$7,183	\$653	10.00%	
Equipment-General	\$167,500	\$167,500	\$167,500	-	0.00%	
Cisco Meraki Switches Hardware Support	-	\$7,500	\$7,500	-	0.00%	

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
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%	
Equipment-Garage	\$12,961	\$12,961	\$14,904	\$1,943	14.99%	
Printing & Binding	\$1,500	\$1,500	\$1,500	-	0.00%	Printing and binding services
Office Supplies	\$2,000	\$2,000	\$2,000	-	0.00%	
Gas, Lubricants & Oil	\$500	\$500	\$500	-	0.00%	
Small Tools & Equipment	\$25,000	\$25,000	\$25,000	-	0.00%	
Computer Software	\$997,035	\$997,036	\$1,195,751	\$198,715	19.93%	
Adobe Pro	-	\$7,700	\$7,700	-	0.00%	
Adobe Creative Cloud Software Subscription	-	\$2,700	\$2,940	\$240	8.89%	Online table data system for displaying and working with website data, online form submissions
Airtable	-	\$960	\$960	-	0.00%	
AutoCad LT	-	\$1,000	\$1,000	-	0.00%	
Autodesk Cad Electrical & Mechanical Support	-	\$9,100	\$9,100	-	0.00%	
Backflow Prevention Management Software	-	\$550	\$575	\$25	4.55%	
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%	

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
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
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%	

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
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, applicatioin 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%	
ICS FormsPrint	-	\$1,350	\$1,450	\$100	7.41%	Server configuration and management tool. Server deployment, security, monitoring.
Laravel Forge - Server Management	-	\$468	\$468	-	0.00%	
Library Koha System	-	\$4,288	\$4,750	\$462	10.77%	
MailChimp	-	\$2,880	\$2,880	-	0.00%	
ManageEngine ADSelfService Plus	-	\$1,600	\$1,600	-	0.00%	Public Relations / Marketing communications tools for sending City email
Megatronics Gas/Fuel System	-	\$3,200	\$3,200	-	0.00%	
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%	

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
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 session replay, performance monitoring	-	\$312	\$312	-	0.00%	
Singlewire Informacast Phone Alert System	-	\$4,000	-	-\$4,000	-100.00%	No longer in use. Expired 12/11/24
Spectrum Systems NOX CEMS	-	\$7,600	-	-\$7,600	-100.00%	No longer in use. Expires 6/30/25
Splunk	-	\$13,500	\$14,150	\$650	4.81%	
Statamic & Statamic Addons - Content	-	\$1,750	\$1,750	-	0.00%	

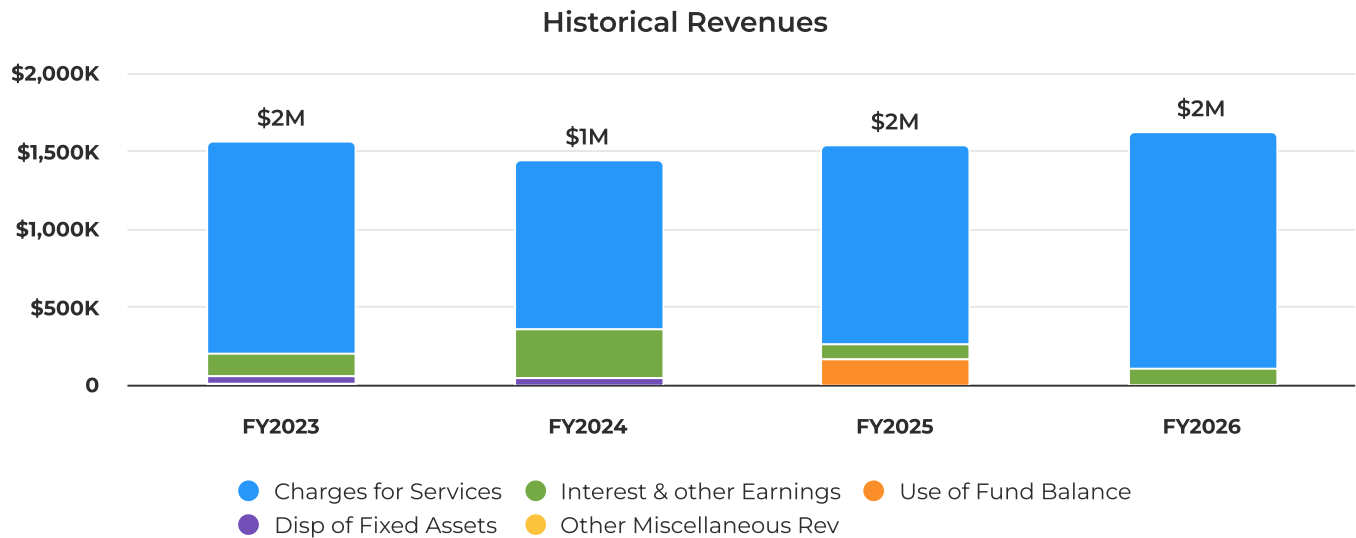
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Management System for City websites						
Shutterstock - Digital image, vector, video assets	-	\$312	\$1,649	\$1,337	428.53%	
Toro Irrigation Comuter System	-	\$1,995	\$1,995	-	0.00%	
Zoom Standard	-	\$2,000	\$1,550	-\$450	-22.50%	Video Conferencing
Vmware Virtualization Software	-	\$10,510	\$24,405	\$13,895	132.21%	
Zappier - No code connection websites to other applications	-	\$1,068	\$1,068	-	0.00%	
Zappier - API used for Boss Helpdesk and Dell	-	\$480	\$480	-	0.00%	
Zoom Webinar	-	\$2,160	\$2,500	\$340	15.74%	
Additional Software Maintenance Cost	-	\$25,000	\$25,000	-	0.00%	
AI Chatbot for Website	-	-	\$4,800	\$4,800	-	
Apple Developer Account	-	-	\$99	\$99	-	
Bitly	-	-	\$350	\$350	-	Link shortening and QR generator
Buffer - Social Network Tool	-	-	\$600	\$600	-	
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	-	
Books, Publ, Subsc & Memb	\$820	\$820	\$820	-	0.00%	
Amazon Prime	-	\$120	\$120	-	0.00%	
FLGISA	-	\$200	\$200	-	0.00%	
SPARK	-	\$200	\$200	-	0.00%	
Miscellaneous	-	\$300	\$300	-	0.00%	
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
Misc. Equipment	-	-	\$10,000	\$10,000	-	Printers, monitors,

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						scanners, additional IT equip
Total Technical	\$3,184,576	\$3,184,577	\$3,624,077	\$439,500	13.80%	
Non-Departmental						
Principal	-	\$28,845	\$29,931	\$1,086	3.76%	
2020AB Non Adv.	-	\$28,845	\$29,931	\$1,086	3.76%	
Interest	-	\$8,311	\$7,264	-\$1,047	-12.60%	
2020AB Non Adv.	-	\$8,311	\$7,264	-\$1,047	-12.60%	
Debt	\$37,155	\$37,155	-	-\$37,155	-100.00%	
2020AB Non Adv.	-	\$37,155	-	-\$37,155	-100.00%	
Transfer to Capital Pro	\$200,000	\$200,000	-	-\$200,000	-100.00%	
Total Non-Departmental	\$237,155	\$274,311	\$37,195	-\$237,116	-86.44%	
Total Expenditures	\$3,421,731	\$3,458,888	\$3,661,272	\$202,384	5.85%	

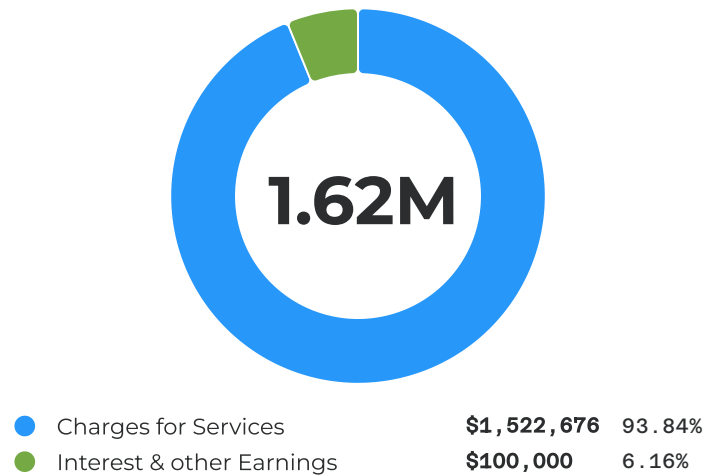
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City Garage Fund

Revenues



FY26 Revenues by Sub Activity

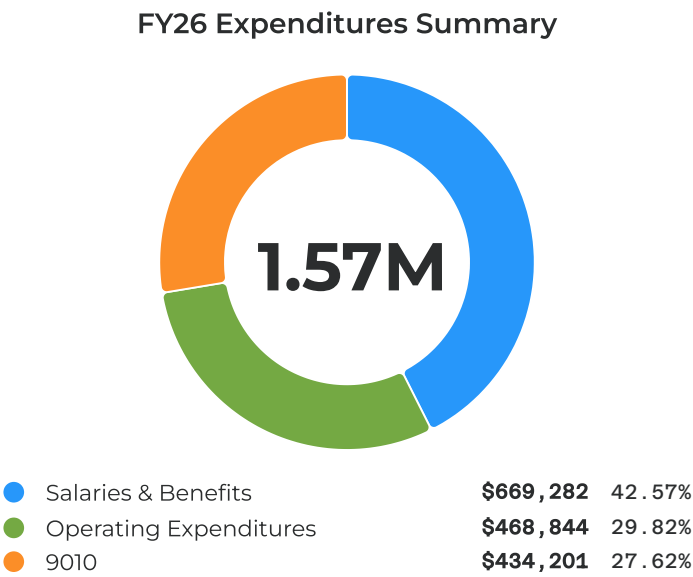
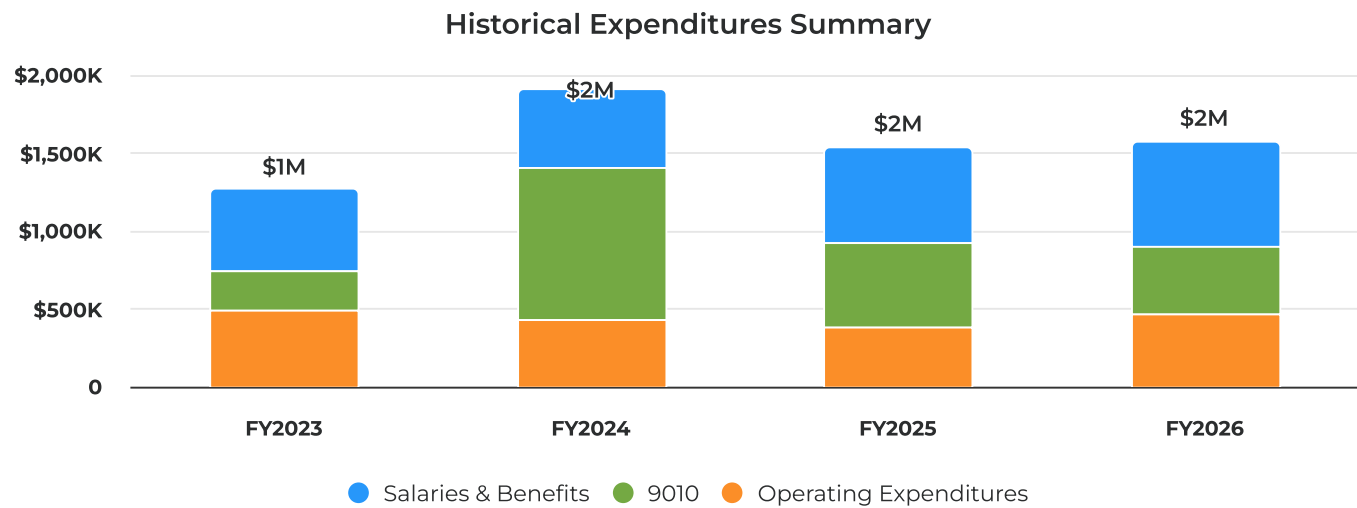


Revenues by Sub Activity

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 for Services	\$78,766	\$85,874	-	-	-	-
General Fund	\$483,807	\$386,629	\$449,299	\$539,442	\$90,143	20.06%
Beach Fund	\$38,708	\$22,540	\$32,401	\$37,260	\$4,859	15.00%
Electric Fund	\$125,775	\$159,275	\$183,166	\$221,130	\$37,964	20.73%
Water Fund	\$118,000	\$116,495	\$133,969	\$185,544	\$51,575	38.50%
Local Sewer Fund	\$122,200	\$77,050	\$88,608	\$98,856	\$10,248	11.57%
Regional Sewer Fund	\$6,900	\$7,935	\$9,125	\$10,494	\$1,369	15.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Stormwater Fund	\$6,900	\$7,935	\$9,125	\$20,988	\$11,863	130.01%
Sanitation Fund	\$89,683	\$33,809	\$38,882	\$55,206	\$16,324	41.98%
Building Services Fund	\$37,975	\$39,445	\$45,362	\$52,164	\$6,802	14.99%
IT Fund	\$20,008	\$11,270	\$12,961	\$14,904	\$1,943	14.99%
Garage Fund	\$60,633	\$57,615	\$75,383	\$86,688	\$11,305	15.00%
Labor	\$179,997	\$80,933	\$200,000	\$200,000	-	0.00%
Total Charges for Services	\$1,369,352	\$1,086,805	\$1,278,281	\$1,522,676	\$244,395	19.12%
Interest & other Earnings						
Investments	\$137,710	\$277,047	\$100,000	\$100,000	-	0.00%
Unrealized Gain/(Loss)	-\$957	\$31,524	-	-	-	-
Realized Gain/(Loss)	-	\$8,857	-	-	-	-
Total Interest & other Earnings	\$136,753	\$317,428	\$100,000	\$100,000	-	0.00%
Disp of Fixed Assets						
Disp of Fixed Assets	\$46,482	\$37,925	-	-	-	-
Total Disp of Fixed Assets	\$46,482	\$37,925	-	-	-	-
Other Miscellaneous Rev						
Supply Reimbursement	\$11,086	-	-	-	-	-
Total Other Miscellaneous Rev	\$11,086	-	-	-	-	-
Use of Fund Balance						
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	\$1,622,676	\$85,141	5.54%

Expenditures Summary

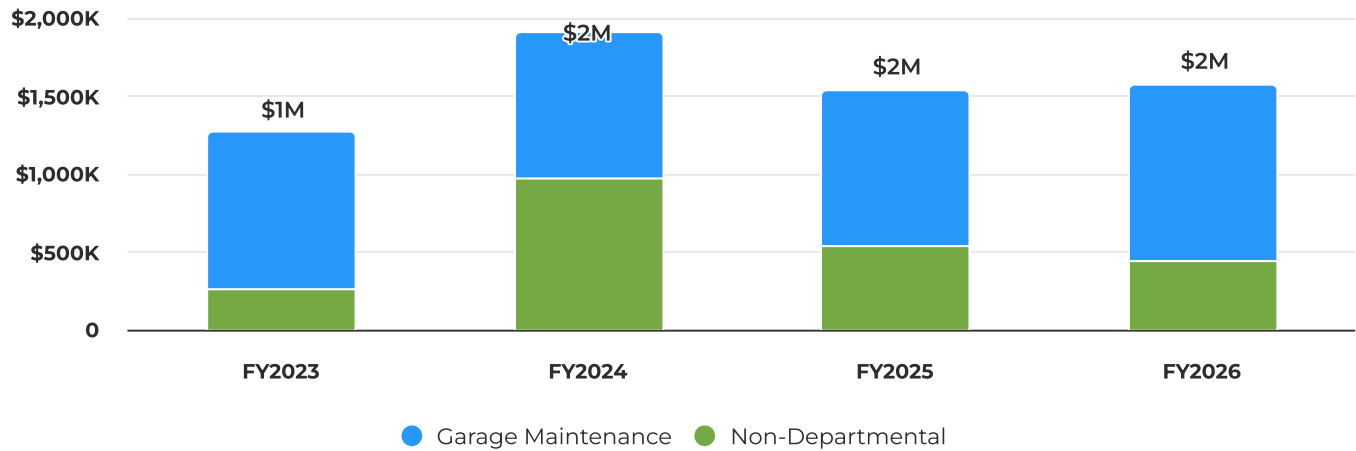


Expenditures Summary

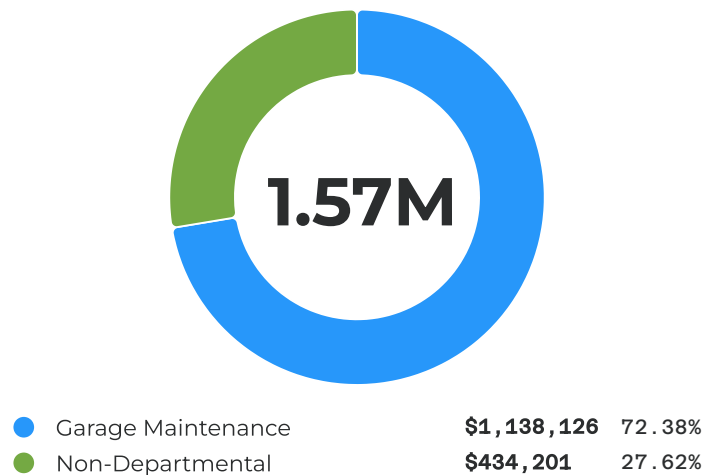
Category	FY 2023 Actual	FY 2024 Actual	FY 2026 Proposed Budget	FY 2025 Adopted	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$522,562	\$497,843	\$669,282	\$618,272	\$51,010	8.25%
Operating Expenditures	\$487,950	\$431,043	\$468,844	\$384,816	\$84,028	21.84%
9010	\$257,048	\$975,441	\$434,201	\$534,448	-\$100,247	-18.76%
Total Expenditures	\$1,267,560	\$1,904,327	\$1,572,327	\$1,537,536	\$34,791	2.26%

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						
Regular	\$332,447	\$308,458	\$367,331	\$389,919	\$22,588	6.15%
Unused Vacation Pay	\$2,528	-	-	-	-	-
Standard Overtime	\$7,751	\$33,849	\$2,700	\$21,500	\$18,800	696.30%
Longevity	\$1,725	\$1,350	\$1,500	\$2,900	\$1,400	93.33%
Other Pays	\$537	\$248	-	-	-	-
FICA Taxes	\$25,751	\$25,884	\$28,422	\$31,632	\$3,210	11.29%
Defined Benefit Plan	\$77,304	\$70,172	\$91,833	\$90,371	-\$1,462	-1.59%
Life & Health Insurance	\$65,806	\$50,614	\$113,639	\$119,471	\$5,832	5.13%
Workers' Comp Regular	\$8,713	\$7,268	\$12,847	\$13,489	\$642	5.00%
Internal IT Support	\$33,460	\$34,557	\$41,730	\$29,647	-\$12,083	-28.96%
Other	-	-	\$11,000	\$11,000	-	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 Contractual Service	\$9,546	\$10,556	-	-	-	-
Training/Registration	\$1,701	\$695	\$1,500	\$1,500	-	0.00%
Water	\$3,367	\$2,813	\$3,500	\$3,780	\$280	8.00%
Sewer	\$3,846	\$3,533	\$4,100	\$4,428	\$328	8.00%
Electricity	\$14,206	\$12,312	\$15,000	\$16,200	\$1,200	8.00%
Refuse/Waste Disposal	\$3,803	\$3,909	\$4,500	\$5,846	\$1,346	29.91%
Property/Liability	\$45,763	\$61,780	\$83,403	\$91,743	\$8,340	10.00%
Buildings	\$5,858	\$3,706	-	-	-	-
Equipment-General	\$8,447	\$15,411	\$19,000	\$19,000	-	0.00%
Equipment-Garage	\$193,643	\$154,734	\$75,383	\$160,000	\$84,617	112.25%
Heavy Equipment	\$6,377	\$2,903	\$5,000	\$5,000	-	0.00%
Heavy Equip-ext repairs	-	\$2,600	-	-	-	-
Office Supplies	\$620	\$418	\$1,500	\$1,500	-	0.00%
Gas, Lubricants & Oil	\$6,385	\$6,142	\$7,000	\$7,000	-	0.00%
Inventory/Over-Short	-	\$100	\$200	\$200	-	0.00%
Inventory/Fuel-Over-Short	\$15,763	-	-	-	-	-
Inventory Clearing Acct	\$101,897	\$94,770	\$90,000	\$90,000	-	0.00%
Small Tools & Equipment	\$17,171	\$16,889	\$17,000	\$17,000	-	0.00%
Uniforms	\$4,020	\$3,735	\$5,000	\$5,000	-	0.00%
Other	\$12,077	-\$520	-	-	-	-
Total Garage Maintenance	\$1,010,512	\$928,886	\$1,003,088	\$1,138,126	\$135,038	13.46%
Non-Departmental						
Principal	-	-	-	\$128,273	\$128,273	-
Interest	-	-	-	\$31,128	\$31,128	-
Bank Charges and Fees	\$119	\$1,181	-	\$1,300	-	-
Debt	-	-	\$159,235	-	-\$159,235	-100.00%
Interest	\$43,876	\$23,486	-	-	-	-
Depreciation	\$213,052	-	-	-	-	-
Buildings/Improvements	\$177,107	\$124,976	-	-	-	-
Improve Other than Build	\$84,482	\$215,109	-	-	-	-
Vehicles	-	\$528,518	-	\$267,000	\$267,000	-
To General Fund	-	-	-	\$6,500	\$6,500	-
Transfer to Capital Pro	-	-	\$267,000	-	-\$267,000	-100.00%
Other	-	\$82,171	\$108,213	-	-\$108,213	-100.00%
Fixed Assets Contra Acct	-\$261,588	-	-	-	-	-
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	\$1,572,327	\$34,791	2.26%

City Garage Itemizations

Expenditures by Division

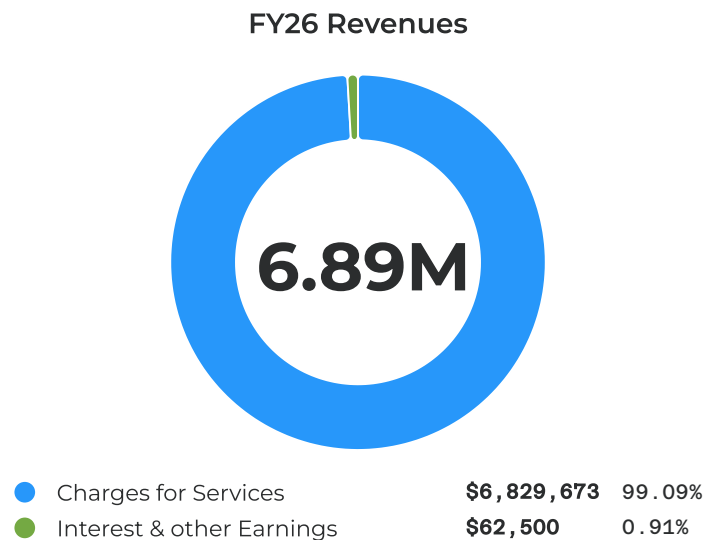
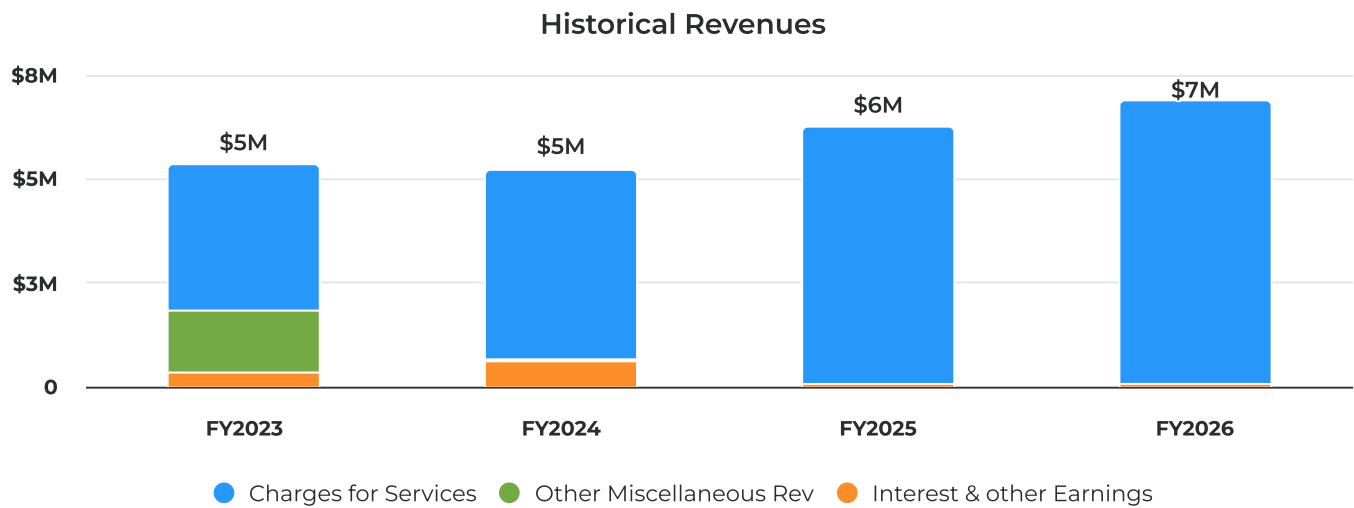
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Garage Maintenance						
Regular	\$367,331	\$367,331	\$389,919	\$22,588	6.15%	
Standard Overtime	\$2,700	\$2,700	\$21,500	\$18,800	696.30%	INCREASE OT DUE TO STAFF COVERAGE & SPECIAL EVENTS COVERAGE
Longevity	\$1,500	\$1,500	\$2,900	\$1,400	93.33%	Increase serves as a placeholder for the tentative longevity bonus
FICA Taxes	\$28,422	\$28,422	\$31,632	\$3,210	11.29%	
Defined Benefit Plan	\$91,833	\$91,833	\$90,371	-\$1,462	-1.59%	
Life & Health Insurance	\$113,639	\$113,639	\$119,471	\$5,832	5.13%	
Workers' Comp Regular	\$12,847	\$12,847	\$13,489	\$642	5.00%	
Internal IT Support	\$41,730	\$41,730	\$29,647	-\$12,083	-28.96%	
Other	\$11,000	\$11,000	\$11,000	-	0.00%	
TOWING SERVICES	-	\$11,000	\$11,000	-	0.00%	TOWING SERVICE FOR CITY VEHICLES
Training/Registration	\$1,500	\$1,500	\$1,500	-	0.00%	
ASE CERTIFICATIONS	-	\$1,500	\$1,500	-	0.00%	MECHANIC ASE CERTIFICATIONS
Water	\$3,500	\$3,500	\$3,780	\$280	8.00%	
Sewer	\$4,100	\$4,100	\$4,428	\$328	8.00%	
Electricity	\$15,000	\$15,000	\$16,200	\$1,200	8.00%	
Refuse/Waste Disposal	\$4,500	\$4,500	\$5,846	\$1,346	29.91%	
Property/Liability	\$83,403	\$83,403	\$91,743	\$8,340	10.00%	
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
						ACCOUNT MANAGED BY FINANCE - INCLUDES FLEET VEHICLE CHARGES AND CITY WIDE VEHICLE REPAIRS. WAS UNDERFUNDED LAST YEAR BY MISTAKE. CURRENT FUNDING IS SAME AS PREVIOUS FY
Equipment-Garage	\$75,383	\$75,383	\$160,000	\$84,617	112.25%	
Heavy Equipment	\$5,000	\$5,000	\$5,000	-	0.00%	GARAGE OVER 1 TON EQUIPMENT REPAIRS
Office Supplies	\$1,500	\$1,500	\$1,500	-	0.00%	OFFICE SUPPLIES, PRINTER TONERS, PAPER, PENS, FOLDERS, ETC - DEPT USES DESKTOP PRINTERS

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Gas, Lubricants & Oil	\$7,000	\$7,000	\$7,000	-	0.00%	GARAGE VEHICLE FUEL & OIL
Inventory/Over-Short	\$200	\$200	\$200	-	0.00%	
Inventory Clearing Acct	\$90,000	\$90,000	\$90,000	-	0.00%	INVENTORY CLEARING ACCOUNT TO FUND PARTS
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
Uniforms	\$5,000	\$5,000	\$5,000	-	0.00%	FLEET UNIFORMS & SAFETY SHOES
Total Garage Maintenance	\$1,003,088	\$1,003,088	\$1,138,126	\$135,038	13.46%	
Non-Departmental						
Principal	-	\$123,619	\$128,273	\$4,654	3.76%	
2020AB Non Adv.	-	\$123,619	\$128,273	\$4,654	3.76%	
Interest	-	\$35,617	\$31,128	-\$4,489	-12.60%	
2020AB Non Adv.	-	\$35,617	\$31,128	-\$4,489	-12.60%	
Bank Charges and Fees	-	-	\$1,300	\$1,300	-	
Debt	\$159,235	\$159,235	-	-\$159,235	-100.00%	
2020AB Non Adv.	-	\$159,235	-	-\$159,235	-100.00%	
Vehicles	-	-	\$267,000	\$267,000	-	
To General Fund	-	-	\$6,500	\$6,500	-	
Transfer to Capital Pro	\$267,000	\$267,000	-	-\$267,000	-100.00%	
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	\$1,572,327	-\$124,445	-7.33%	

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Self Insurance Fund

Revenues

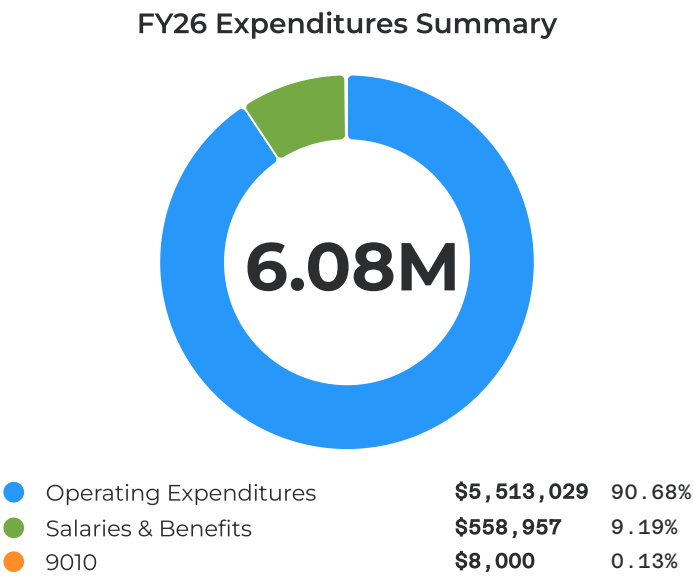
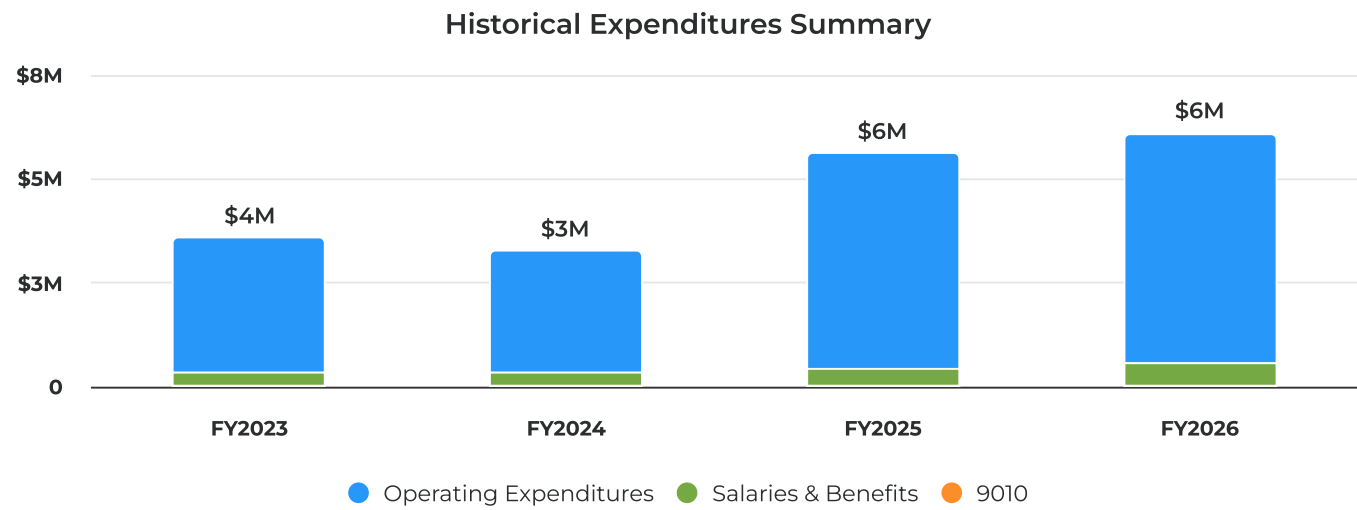


Revenues

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						
General Fund	\$940,558	\$940,557	\$1,269,753	\$1,396,733	\$126,980	10.00%
Beach Fund	\$171,370	\$171,370	\$231,350	\$254,484	\$23,134	10.00%
Electric Fund	\$1,462,360	\$1,462,359	\$1,974,186	\$2,171,606	\$197,420	10.00%
Water Fund	\$834,769	\$834,769	\$1,126,938	\$1,239,632	\$112,694	10.00%
Local Sewer Fund	\$109,118	\$109,118	\$147,309	\$162,040	\$14,731	10.00%
Regional Sewer Fund	\$57,309	\$57,309	\$77,367	\$85,104	\$7,737	10.00%
Golf Fund	\$103,862	\$103,862	\$140,214	\$154,235	\$14,021	10.00%
Stormwater Fund	\$61,000	\$61,000	\$82,350	\$90,585	\$8,235	10.00%

Category	FY 2024 Actual	FY 2024 Amended	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Sanitation Fund	\$236,129	\$236,129	\$318,774	\$350,652	\$31,878	10.00%
Building Services Fund	\$2,693	\$2,693	\$3,636	\$4,000	\$364	10.01%
IT Fund	\$4,837	\$4,837	\$6,530	\$7,183	\$653	10.00%
Garage Fund	\$61,780	\$61,780	\$83,403	\$91,743	\$8,340	10.00%
Participant Med Contrib	\$9,389	\$9,389	\$12,675	\$13,943	\$1,268	10.00%
I/S Fund - WC	\$107,579	\$227,726	\$184,858	\$206,490	\$21,632	11.70%
Beach Fund	\$48,140	\$52,232	\$59,504	\$63,603	\$4,099	6.89%
Electric Fund	\$110,394	\$125,537	\$160,750	\$169,934	\$9,184	5.71%
Water Fund	\$66,823	\$94,194	\$90,224	\$93,180	\$2,956	3.28%
Local Sewer Fund	\$23,002	\$33,538	\$27,372	\$30,757	\$3,385	12.37%
Regional Sewer Fund	\$3,564	\$5,638	\$3,841	\$4,548	\$707	18.41%
Golf Fund	\$3,747	\$7,804	\$9,528	\$11,259	\$1,731	18.17%
Stormwater Fund	\$16,596	\$30,196	\$17,606	\$19,910	\$2,304	13.09%
Sanitation Fund	\$89,423	\$109,351	\$99,579	\$162,585	\$63,006	63.27%
Building Service Fund	\$15,242	\$43,771	\$26,399	\$27,554	\$1,155	4.38%
IT Fund	\$3,898	\$4,889	\$7,169	\$4,024	-\$3,145	-43.87%
Garage Fund	\$7,268	\$11,712	\$12,233	\$13,489	\$1,256	10.27%
Benefit Fund	\$193	-	\$200	\$400	\$200	100.00%
Total Charges for Services	\$4,551,043	\$4,801,760	\$6,173,748	\$6,829,673	\$655,925	10.62%
Interest & other Earnings						
Investments	\$362,262	\$50,000	\$62,500	\$62,500	-	0.00%
Unrealized Gain/(Loss)	\$197,594	-	-	-	-	-
Realized Gain/(Loss)	\$55,517	-	-	-	-	-
Total Interest & other Earnings	\$615,373	\$50,000	\$62,500	\$62,500	-	0.00%
Other Miscellaneous Rev						
Settlements	\$54,742	-	-	-	-	-
Total Other Miscellaneous Rev	\$54,742	-	-	-	-	-
Total Revenues	\$5,221,158	\$4,851,760	\$6,236,248	\$6,892,173	\$655,925	10.52%

Expenditures Summary

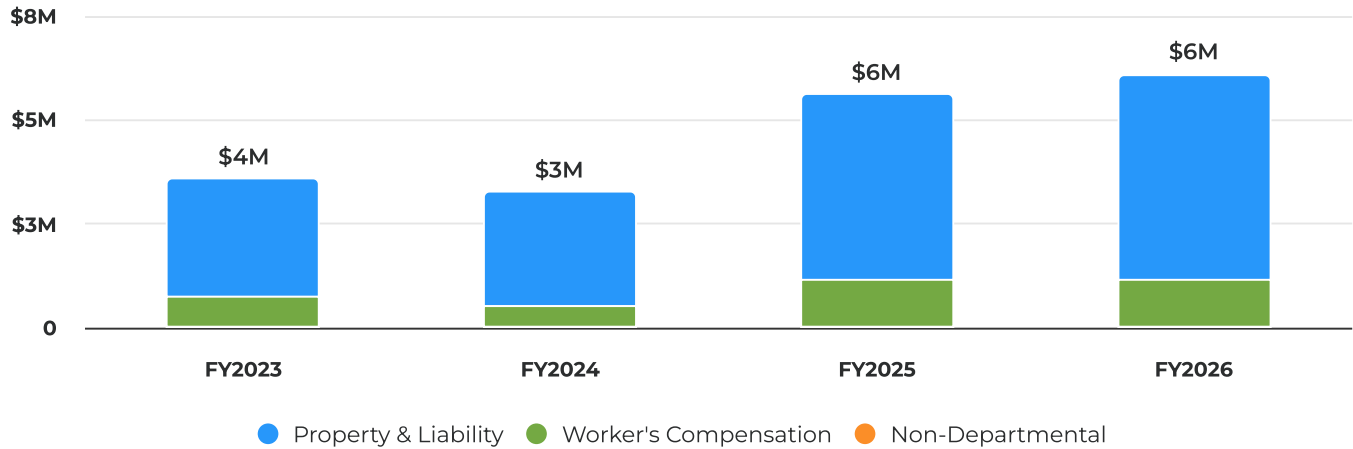


Expenditures Summary

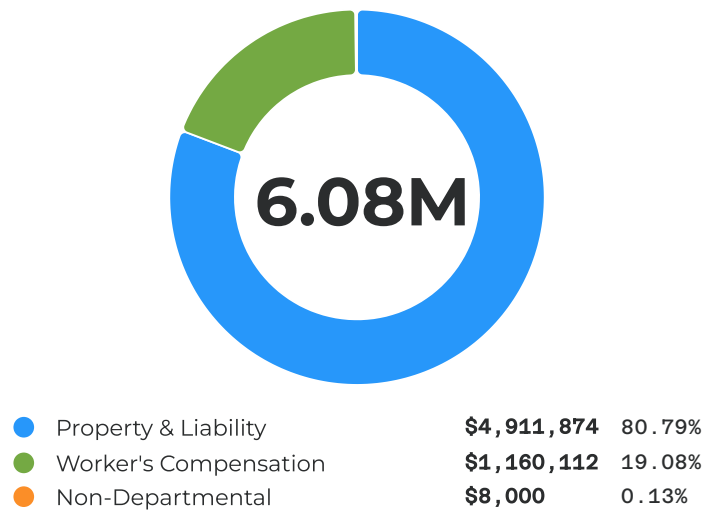
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$313,863	\$340,601	\$427,599	\$558,957	\$131,358	30.72%
Operating Expenditures	\$3,250,045	\$2,913,163	\$5,186,822	\$5,513,029	\$326,207	6.29%
9010	\$6,526	\$7,403	\$8,000	\$8,000	-	0.00%
Total Expenditures	\$3,570,434	\$3,261,167	\$5,622,421	\$6,079,986	\$457,565	8.14%

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
Property & Liability						
Regular	\$105,819	\$122,974	\$149,835	\$191,543	\$41,708	27.84%
Part Time	\$1,120	-	-	\$26,791	-	-
Standard Overtime	\$1,261	\$919	\$2,750	\$3,000	\$250	9.09%
Longevity	\$271	\$656	\$450	\$875	\$425	94.44%
Other Pays	\$303	\$95	\$2,475	\$2,475	-	0.00%
FICA Taxes	\$8,093	\$9,205	\$11,879	\$17,171	\$5,292	44.55%
Defined Benefit Plan	\$21,516	\$15,030	\$21,915	\$32,959	\$11,044	50.39%
Defined Cont Plan	\$3,085	\$5,549	\$6,217	\$6,855	\$638	10.26%
Life & Health Insurance	\$15,296	\$15,694	\$18,646	\$44,459	\$25,813	138.44%
Workers' Comp Regular	\$168	\$179	\$332	\$349	\$17	5.12%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Legal	\$83,650	\$103,018	\$195,000	\$195,000	-	0.00%
Internal IT Support	\$5,603	\$5,270	\$6,392	\$14,618	\$8,226	128.69%
Employee Training	\$26,834	\$26,484	\$75,000	\$75,000	-	0.00%
Other Contractual Service	\$71,055	\$63,870	\$120,000	\$123,950	\$3,950	3.29%
Training/Registration	\$2,469	\$764	\$13,000	\$13,000	-	0.00%
Lodging/Transportation	\$4,575	\$2,849	\$3,000	\$3,000	-	0.00%
Postage & Freight	-	-	\$500	\$500	-	0.00%
Operating/Capital Leasing	-	-	\$2,500	\$2,500	-	0.00%
IBNR Exp - Prop. & Liab	\$271,203	-	-	-	-	-
Property/Liability	\$8,896	\$11,400	\$230,546	\$253,601	\$23,055	10.00%
Deduct/Non-Covered Losses	\$720,195	\$468,939	\$761,400	\$761,400	-	0.00%
Insurance Premium Paid	\$1,451,908	\$1,872,416	\$2,815,753	\$3,097,328	\$281,575	10.00%
Equipment-General	\$10,000	\$12,000	\$11,000	\$11,000	-	0.00%
Printing & Binding	\$1,857	-	\$2,000	\$2,000	-	0.00%
Promotional Activities	-	-	\$2,000	\$2,000	-	0.00%
Safety Incentives	\$10,000	\$7,736	\$19,500	\$19,500	-	0.00%
Office Supplies	\$1,981	-	\$2,000	\$2,000	-	0.00%
Office Furniture	\$4,859	-	\$5,000	\$5,000	-	0.00%
Books, Publ, Subsc & Memb	\$2,898	-\$678	\$1,250	\$4,000	\$2,750	220.00%
Total Property & Liability	\$2,834,915	\$2,744,369	\$4,480,340	\$4,911,874	\$431,534	9.63%
Worker's Compensation						
Regular	\$105,819	\$122,973	\$149,835	\$166,584	\$16,749	11.18%
Part Time	\$1,119	-	-	-	-	-
Standard Overtime	\$1,261	\$919	\$1,450	\$1,500	\$50	3.45%
Longevity	\$271	\$656	\$450	\$875	\$425	94.44%
Other Pays	\$303	\$95	\$2,475	\$2,475	-	0.00%
FICA Taxes	\$8,093	\$9,205	\$11,780	\$13,097	\$1,317	11.18%
Defined Benefit Plan	\$21,516	\$15,030	\$21,915	\$21,106	-\$809	-3.69%
Defined Cont Plan	\$3,085	\$5,549	\$6,217	\$6,855	\$638	10.26%
Life & Health Insurance	\$15,296	\$15,694	\$18,646	\$19,639	\$993	5.33%
Workers' Comp Regular	\$168	\$179	\$332	\$349	\$17	5.12%
Legal	-	-	\$14,000	\$14,000	-	0.00%
Internal IT Support	\$4,090	\$4,632	\$5,381	\$7,432	\$2,051	38.12%
Other Contractual Service	\$134,862	\$147,857	\$327,600	\$332,200	\$4,600	1.40%
Training/Registration	-	\$4,501	\$13,000	\$13,000	-	0.00%
IBNR Expense WC	\$180,748	-	-	-	-	-
Deduct/Non-Covered Losses	\$242,964	\$169,838	\$500,000	\$500,000	-	0.00%
Workmen's Comp Premium Pd	\$9,337	\$12,267	\$60,000	\$60,000	-	0.00%
Small Tools & Equipment	\$61	-	\$1,000	\$1,000	-	0.00%
Total Worker's Compensation	\$728,993	\$509,395	\$1,134,081	\$1,160,112	\$26,031	2.30%
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
Bank Charges and Fees	\$746	\$7,403	\$8,000	\$8,000	-	0.00%
Depreciation	\$5,780	-	-	-	-	-
Total Non-Departmental	\$6,526	\$7,403	\$8,000	\$8,000	-	0.00%
Total Expenditures	\$3,570,434	\$3,261,167	\$5,622,421	\$6,079,986	\$457,565	8.14%

Self-Insurance Fund 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
Property & Liability						
Regular	\$149,835	\$149,835	\$191,543	\$41,708	27.84%	
Part Time	-	-	\$26,791	\$26,791	-	
Standard Overtime	\$2,750	\$2,750	\$3,000	\$250	9.09%	
Longevity	\$450	\$450	\$875	\$425	94.44%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$2,475	\$2,475	\$2,475	-	0.00%	
FICA Taxes	\$11,879	\$11,879	\$17,171	\$5,292	44.55%	
Defined Benefit Plan	\$21,915	\$21,915	\$32,959	\$11,044	50.39%	
Defined Cont Plan	\$6,217	\$6,217	\$6,855	\$638	10.26%	
Life & Health Insurance	\$18,646	\$18,646	\$44,459	\$25,813	138.44%	
Workers' Comp Regular	\$332	\$332	\$349	\$17	5.12%	
Legal	\$195,000	\$195,000	\$195,000	-	0.00%	Professional services.
Internal IT Support	\$6,392	\$6,392	\$14,618	\$8,226	128.69%	
Employee Training	\$75,000	\$75,000	\$75,000	-	0.00%	Supervisor Training.
ResNav Position Control	-	\$15,000	\$15,000	-	-	Personnel Action Process Improvement.
Discrimination & Sexual Harassment Training	-	\$11,000	\$11,000	-	-	Training.
Customer Service Training	-	\$10,000	\$10,000	-	-	Training.
NIMS Training	-	\$9,000	\$9,000	-	-	Training.
Professional Development	-	\$30,000	\$30,000	-	-	Training.
Other Contractual Service	\$120,000	\$120,000	\$123,950	\$3,950	3.29%	Contractual Obligations.
ResNav	-	\$20,000	\$20,000	-	-	Personnel Action Database.
Miller	-	\$60,000	\$60,000	-	-	Pension Attorney.
Glicksman Consulting	-	\$40,000	\$40,000	-	-	Actuarial Services.
Drug Screening	-	-	\$3,950	\$3,950	-	Professional Drug Screen Services.
Training/Registration	\$13,000	\$13,000	\$13,000	-	0.00%	Risk, Safety and Workers' Compensation Registration Fees.
Safety Training	-	\$8,000	\$8,000	-	-	ARM and AIN Training.

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
Risk Training	-	\$5,000	\$5,000	-	-	ARM, AIC and AIN Training.
Lodging/Transportation	\$3,000	\$3,000	\$3,000	-	0.00%	Accommodation
Postage & Freight	\$500	\$500	\$500	-	0.00%	Postage for document sent via FedEx, USPS and UPS.
Operating/Capital Leasing	\$2,500	\$2,500	\$2,500	-	0.00%	Copier services.
Property/Liability	\$230,546	\$230,546	\$253,601	\$23,055	10.00%	Liability Expenses
Deduct/Non-Covered Losses	\$761,400	\$761,400	\$761,400	-	0.00%	Liability Claims and Settlements.
Insurance Premium Paid	\$2,815,753	\$2,815,753	\$3,097,328	\$281,575	10.00%	Insurance Premiums.
Equipment-General	\$11,000	\$11,000	\$11,000	-	0.00%	Maintenance & Repairs.
Repairs	-	\$500	\$500	-	-	ADP Equipment - time clocks.
Elevator Maintenance	-	\$10,000	\$10,000	-	-	Maintenance services.
AED Equipment	-	\$500	\$500	-	-	Maintenance Services.
Printing & Binding	\$2,000	\$2,000	\$2,000	-	0.00%	Copier click charges, labor law poster and other printed materials.
Promotional Activities	\$2,000	\$2,000	\$2,000	-	0.00%	Event supplies.
Safety Incentives	\$19,500	\$19,500	\$19,500	-	0.00%	Various Safety Incentives.
Safety Consultant - PGIT	-	\$10,000	\$10,000	-	-	Consulting Services.
Threat Prevention	-	\$500	\$500	-	-	TP Incentive.
Controlled Risk Key	-	\$9,000	\$9,000	-	-	CRK Incentive.
Office Supplies	\$2,000	\$2,000	\$2,000	-	0.00%	General Office Supplies.
Office Furniture	\$5,000	\$5,000	\$5,000	-	0.00%	Office Furniture.
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	-	
FPHRA/FPFLRA	-	\$250	\$550	\$300	-	
IFEBCP	-	-	\$1,800	\$1,800	-	
Greatland Corporation	-	-	\$600	\$600	-	
PRIMA	-	-	\$425	\$425	-	
Remarkable	-	-	\$30	\$30	-	
Total Property & Liability	\$4,480,340	\$4,480,340	\$4,911,874	\$431,534	9.63%	
Worker's Compensation						
Regular	\$149,835	\$149,835	\$166,584	\$16,749	11.18%	
Standard Overtime	\$1,450	\$1,450	\$1,500	\$50	3.45%	

Self-Insurance Fund Itemizations

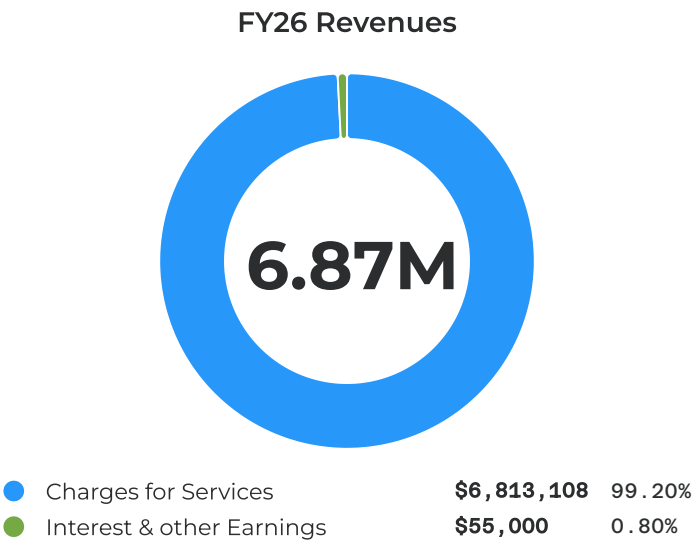
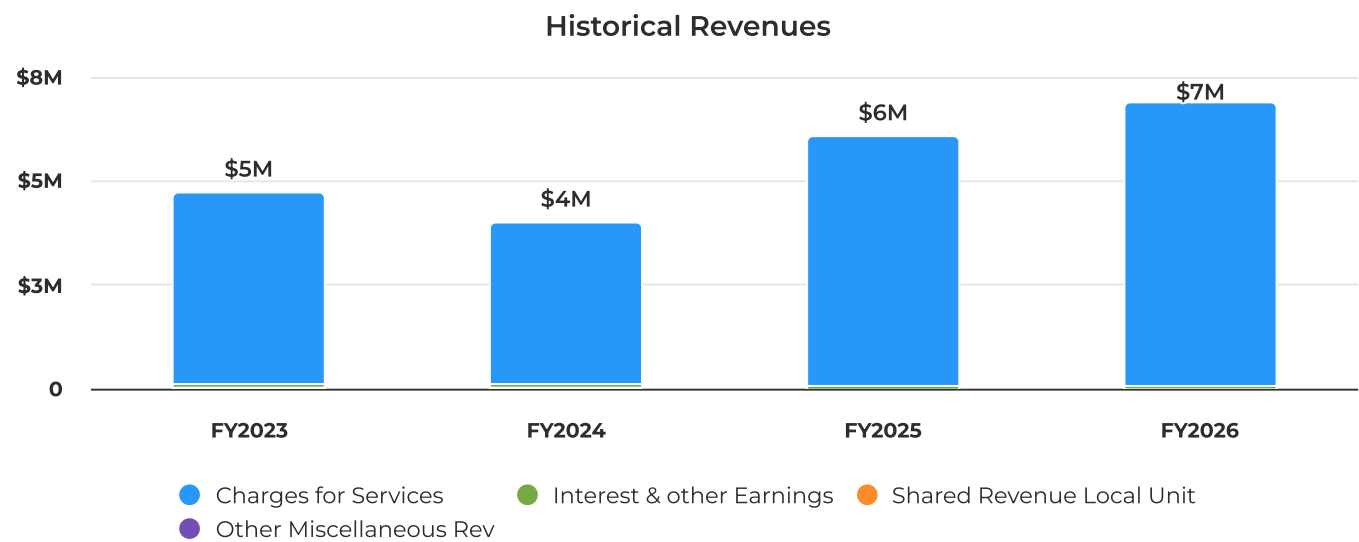
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Longevity	\$450	\$450	\$875	\$425	94.44%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$2,475	\$2,475	\$2,475	-	0.00%	
FICA Taxes	\$11,780	\$11,780	\$13,097	\$1,317	11.18%	
Defined Benefit Plan	\$21,915	\$21,915	\$21,106	-\$809	-3.69%	
Defined Cont Plan	\$6,217	\$6,217	\$6,855	\$638	10.26%	
Life & Health Insurance	\$18,646	\$18,646	\$19,639	\$993	5.33%	
Workers' Comp Regular	\$332	\$332	\$349	\$17	5.12%	
Legal	\$14,000	\$14,000	\$14,000	-	0.00%	Professional Services.
Internal IT Support	\$5,381	\$5,381	\$7,432	\$2,051	38.12%	
Other Contractual Service	\$327,600	\$327,600	\$332,200	\$4,600	1.40%	Other Professional Services
ADP Equipment	-	\$2,500	\$2,500	-	-	Timeclock Replacement.
Badge Equipment	-	\$35,100	\$35,100	-	-	ID Wholesaler - Badge machine and supplies.
First Aid Supplies	-	\$6,000	\$6,000	-	-	Cintas - 1st Aid Supplies
AED Equipment	-	\$40,000	\$40,000	-	-	AED Equipment - Citywide.
Fire Extinguishers	-	\$3,000	\$3,000	-	-	Fire Extinguishers.
Background Checks	-	\$5,000	\$10,000	\$5,000	-	Sterling Background Checks - Level 1 and Level 2.
Preferred (PGIT)	-	\$120,000	\$120,000	-	-	Excess Insurance Claims.
Ben Few & Company	-	\$66,000	\$66,000	-	-	Ben Few - Consulting.
WKC Legal Services	-	\$35,000	\$35,000	-	-	Workers' Compensation Claims.
Uniforms	-	\$8,000	\$8,000	-	-	Uniforms.
Drug Screenings & Backgrounds	-	\$7,000	\$6,600	-\$400	-	Drug Screening - Pre-employment, Random, Reasonable Suspicion, Follow Up.
Training/Registration	\$13,000	\$13,000	\$13,000	-	0.00%	Various Trainings.
CPR Training	-	\$1,000	\$1,000	-	-	CPR Training.
Team Building Exercises	-	\$2,000	\$2,000	-	-	Team Building Training.
Leadership Training	-	\$5,000	\$5,000	-	-	Leadership Training.

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
WKC Training	-	\$5,000	\$5,000	-	-	Defensive Driving / DOT Maintenance of Traffic.
Deduct/Non-Covered Losses	\$500,000	\$500,000	\$500,000	-	0.00%	Commercial Risk Management - Liability Claims.
Workmen's Comp Premium Pd	\$60,000	\$60,000	\$60,000	-	0.00%	Workers' Compensation Premiums (GA/TX, excess).
Small Tools & Equipment	\$1,000	\$1,000	\$1,000	-	0.00%	Personal Protective Equipment Supplies
PPE Supplies	-	\$250	\$250	-	-	Personal Protective Equipment Supplies.
Safety Mats	-	\$250	\$250	-	-	Safety Mats.
Safety Vests	-	\$500	\$500	-	-	Safety Vests.
Total Worker's Compensation	\$1,134,081	\$1,134,081	\$1,160,112	\$26,031	2.30%	
Non-Departmental						
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	\$6,079,986	\$457,565	8.14%	

Employee Benefits

Revenues

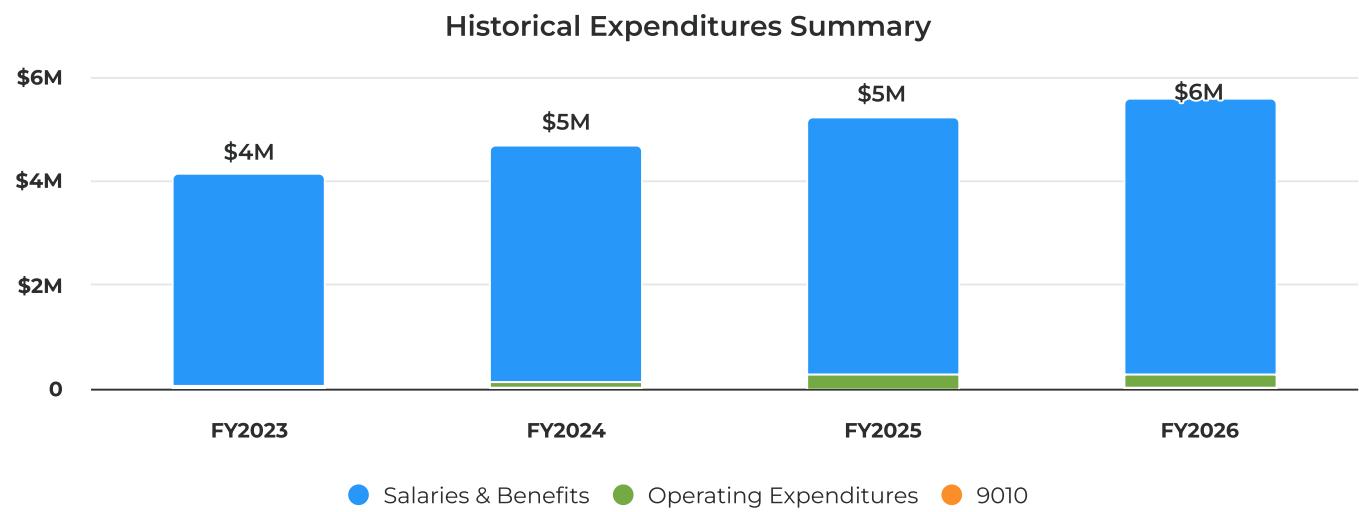


Revenues

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						
County Contributions	\$37,065	-	-	-	-	-
Total Shared Revenue Local Unit	\$37,065	-	-	-	-	-
Charges for Services						
Participant Dental Cont	\$14,179	\$14,236	-	-	-	-
Participant Vision Cont	\$2,665	\$2,563	-	-	-	-
Participant Supp-Ins Cont	\$13,559	\$14,643	-	-	-	-

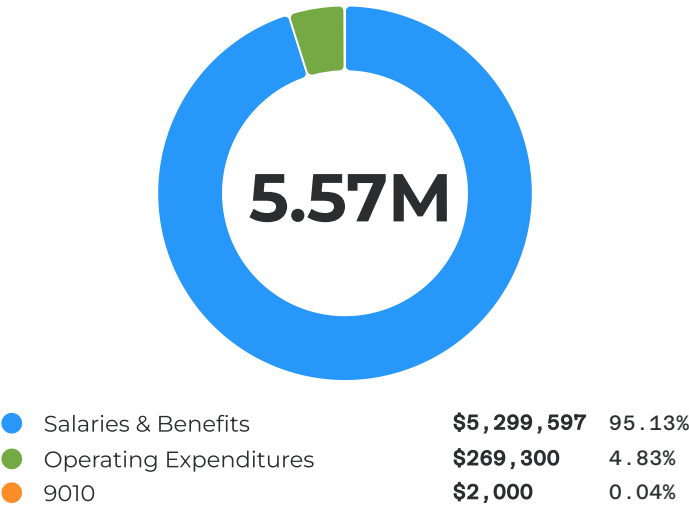
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Participant Med Contrib	\$3,719,176	\$3,854,627	\$5,528,074	\$6,313,108	\$785,034	14.20%
Contributions-All Funds	\$870,377	-	\$500,000	\$500,000	-	0.00%
Total Charges for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



Salaries & Benefits Operating Expenditures 9010

FY26 Expenditures Summary

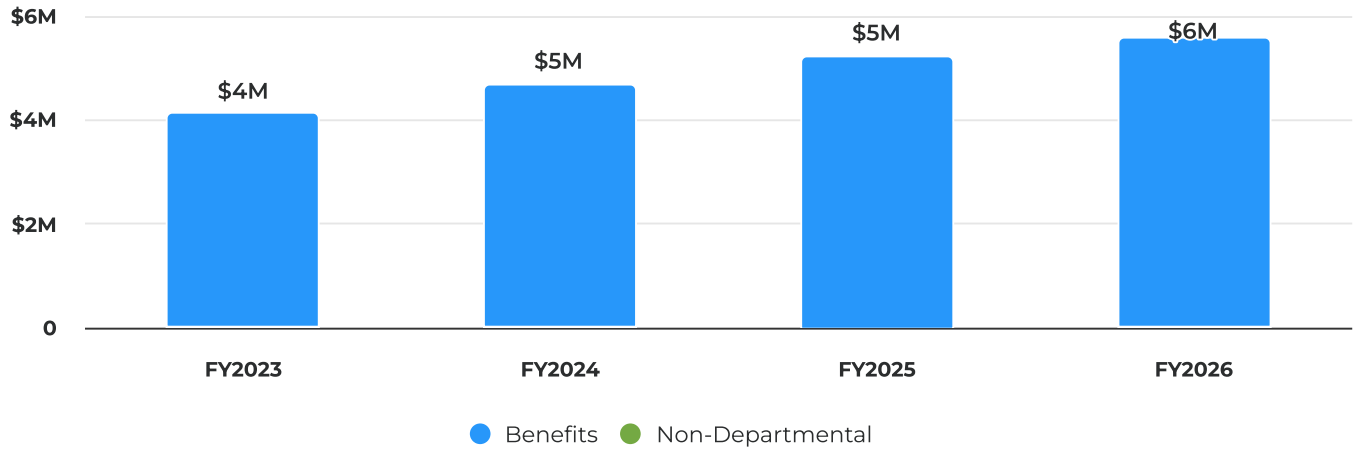


Expenditures Summary

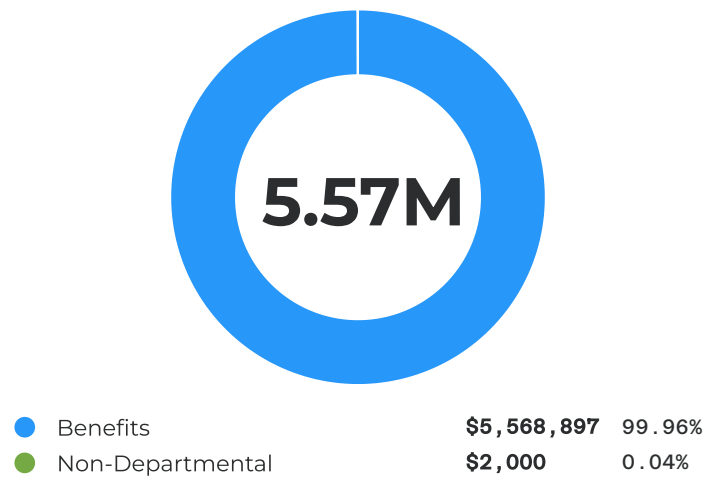
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$4,052,993	\$4,573,226	\$4,986,153	\$5,299,597	\$313,444	6.29%
Operating Expenditures	\$71,184	\$118,405	\$254,725	\$269,300	\$14,575	5.72%
9010	\$179	\$1,778	-	\$2,000	-	-
Total Expenditures	\$4,124,356	\$4,693,409	\$5,240,878	\$5,570,897	\$330,019	6.30%

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						
Regular	\$105,818	\$122,985	\$149,835	\$166,584	\$16,749	11.18%
Part Time	\$1,119	-	-	-	-	-
Standard Overtime	\$1,257	\$906	-	\$1,500	-	-
Longevity	\$271	\$656	\$447	\$875	\$428	95.75%
Other Pays	\$6,447	\$9,441	\$2,475	\$2,475	-	0.00%
FICA Taxes	\$8,557	\$9,894	\$11,669	\$13,097	\$1,428	12.24%
Defined Benefit Plan	\$21,516	\$15,061	\$21,915	\$21,064	-\$851	-3.88%
Defined Cont Plan	-	\$307,958	\$6,217	\$6,855	\$638	10.26%
Life & Health Insurance	\$15,793	\$16,823	\$18,646	\$19,639	\$993	5.33%
PPO EE	\$3,844,323	\$4,024,796	\$4,400,060	\$4,473,619	\$73,559	1.67%
Supplemental Insurance	\$29,012	\$64,513	\$374,689	\$593,489	\$218,800	58.40%

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
Claims	\$18,702	-	-	-	-	-
Workers' Comp Regular	\$178	\$193	\$200	\$400	\$200	100.00%
Medical	-	-	\$500	\$500	-	0.00%
Internal IT Support	-	\$22,432	\$28,770	\$39,824	\$11,054	38.42%
Employee Training	\$23,820	\$15,603	\$50,940	\$50,940	-	0.00%
Other Contractual Service	\$17,445	\$55,429	\$106,700	\$106,700	-	0.00%
Training/Registration	\$1,852	\$3,076	\$11,500	\$11,500	-	0.00%
Lodging/Transportation	\$1,975	\$1,721	\$6,000	\$6,000	-	0.00%
Postage & Freight	\$1,105	-	\$1,800	\$1,800	-	0.00%
Water	\$387	\$561	\$500	\$1,456	\$956	191.20%
Sewer	\$458	\$641	\$500	\$1,365	\$865	173.00%
Electricity	\$3,287	\$2,926	\$3,500	\$3,780	\$280	8.00%
Refuse/Waste Disposal	\$213	\$221	\$140	\$292	\$152	108.57%
Operating/Capital Leasing	\$2,744	-	\$3,000	\$3,000	-	0.00%
Property/Liability	\$6,955	\$9,389	\$12,675	\$13,943	\$1,268	10.00%
Printing & Binding	\$3,711	\$2,099	\$5,000	\$5,000	-	0.00%
Promotional Activities	\$2,595	\$3,855	\$12,000	\$12,000	-	0.00%
Advertising	-	-	\$3,700	\$3,700	-	0.00%
Office Supplies	\$2,937	-	\$4,000	\$4,000	-	0.00%
Books, Publ, Subsc & Memb	\$1,700	\$452	\$3,500	\$3,500	-	0.00%
Total Benefits	\$4,124,177	\$4,691,631	\$5,240,878	\$5,568,897	\$328,019	6.26%
Non-Departmental						
Bank Charges and Fees	\$179	\$1,778	-	\$2,000	-	-
Total Non-Departmental	\$179	\$1,778	-	\$2,000	-	-
Total Expenditures	\$4,124,356	\$4,693,409	\$5,240,878	\$5,570,897	\$330,019	6.30%

Employee Benefits Itemizations

Expenditures by Division

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	% Change FY25 to FY26	Notes
Benefits					
Regular	\$149,835	\$149,835	\$166,584	11.18%	
Standard Overtime	-	-	\$1,500	-	
Longevity	\$447	\$447	\$875	95.75%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$2,475	\$2,475	\$2,475	0.00%	
FICA Taxes	\$11,669	\$11,669	\$13,097	12.24%	
Defined Benefit Plan	\$21,915	\$21,915	\$21,064	-3.88%	
Defined Cont Plan	\$6,217	\$6,217	\$6,855	10.26%	
Life & Health Insurance	\$18,646	\$18,646	\$19,639	5.33%	
PPO EE	\$4,400,060	\$4,400,060	\$4,473,619	1.67%	Medical Benefits.
Medical insurance renewal projection.	-	\$4,400,060	\$4,473,619	-	
Supplemental Insurance	\$374,689	\$374,689	\$593,489	58.40%	
Workers' Comp Regular	\$200	\$200	\$400	100.00%	Increase based on FY24/25
Medical	\$500	\$500	\$500	0.00%	Protective Medical Supplies.
Antibacterial	-	\$50	\$50	-	Antibacterial Supplies.
Masks	-	\$150	\$150	-	Facial Masks.
Gloves	-	\$50	\$50	-	Gloves.
Hand Sanitizer	-	\$50	\$50	-	Hand Sanitizer.
First Aid Kits	-	\$200	\$200	-	Basic First Aid Kits.
Internal IT Support	\$28,770	\$28,770	\$39,824	38.42%	
Employee Training	\$50,940	\$50,940	\$50,940	0.00%	Employee Trainings.
BMAK Vending	-	\$1,440	\$1,440	-	Tokens.
Benefits Conference & Training	-	\$6,000	\$6,000	-	CEBS.
Employee Events	-	\$25,000	\$25,000	-	Open Enrollment, Wellness Picnic, Employee Appreciation, Employee Annual Holiday Event.
Tuition Reimbursement	-	\$6,000	\$6,000	-	Employee Tuition Reimbursements.
ADP Training	-	\$12,500	\$12,500	-	Workflow and Performance Evaluations.
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	-	Pension Actuary.
Benefits Workshop	-	\$20,000	\$20,000	-	FSA Cards.
Mobile Drug Testing	-	\$10,000	\$10,000	-	Mobile/After Hours Testing.
Employee Assistance Program	-	\$3,000	\$3,000	-	EAP Services.

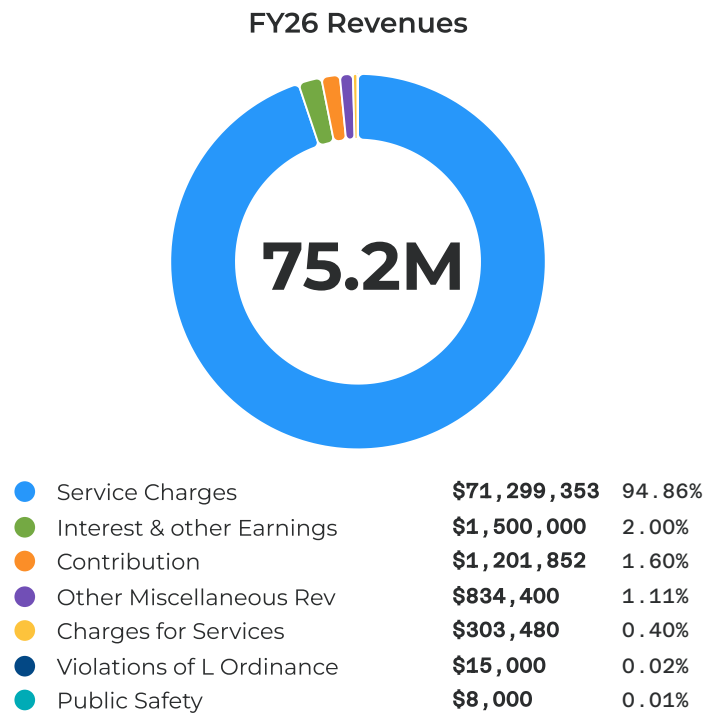
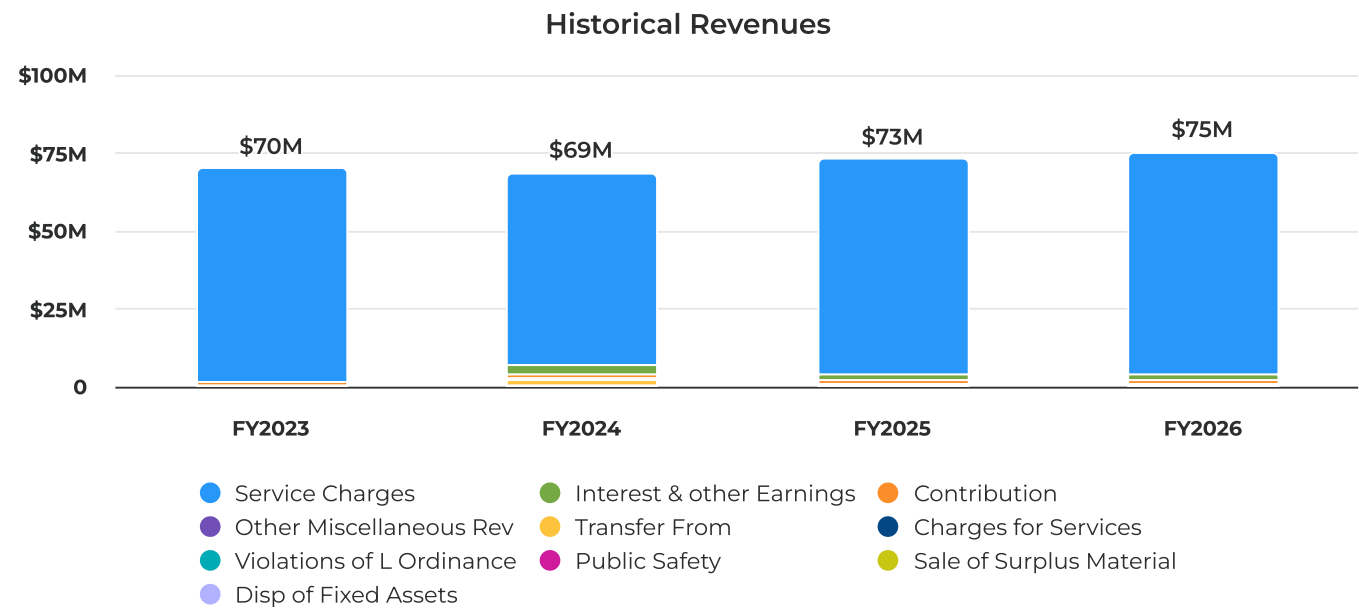
Employee Benefits Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	% Change FY25 to FY26	Notes
Sunguard	-	\$8,500	\$8,500	-	NaviLine/Cognos, IT Historical HR Data Services.
Akerman	-	\$30,000	\$30,000	-	Specialized Legal Matters.
Preferred Legal	-	\$10,200	\$10,200	-	Legal Services Plan (Employees)
Training/Registration	\$11,500	\$11,500	\$11,500	0.00%	Registration Fees.
Human Resources Staff Memberships	-	\$1,800	\$1,800	-	SHRM, FPELRA, PSHRA, FPHRA, PRIMA.
SHRM Training	-	\$5,000	\$5,000	-	HR Staff.
AINS/AIC Training	-	\$2,700	\$2,700	-	Risk Management.
AI HR Training	-	\$2,000	\$2,000	-	Employee Engagement.
Lodging/Transportation	\$6,000	\$6,000	\$6,000	0.00%	HR Staff Accommodations.
Postage & Freight	\$1,800	\$1,800	\$1,800	0.00%	Postage Fees: FedEx, UPS, USPS.
Water	\$500	\$500	\$1,456	191.20%	
Sewer	\$500	\$500	\$1,365	173.00%	
Electricity	\$3,500	\$3,500	\$3,780	8.00%	
Refuse/Waste Disposal	\$140	\$140	\$292	108.57%	
Operating/Capital Leasing	\$3,000	\$3,000	\$3,000	0.00%	Copier Leasing.
Property/Liability	\$12,675	\$12,675	\$13,943	10.00%	
Printing & Binding	\$5,000	\$5,000	\$5,000	0.00%	Accelerated Business Solutions: Click Charges and HR Related Materials.
Promotional Activities	\$12,000	\$12,000	\$12,000	0.00%	Goods and Services for Employee Events.
Promotional Materials	-	\$6,000	\$6,000	-	New Hire City Logoed Items.
Bereavement	-	\$4,000	\$4,000	-	Floral Arrangements (In/Out of State).
Employee Motivational Supplies	-	\$2,000	\$2,000	-	Motivational Supplies.
Advertising	\$3,700	\$3,700	\$3,700	0.00%	Publishing Materials.
Employee Engagement	-	\$1,200	\$1,200	-	Employee Engagement.
Job Fairs	-	\$1,500	\$1,500	-	Job Fairs.
Newsletter	-	\$1,000	\$1,000	-	Newsletter.
Office Supplies	\$4,000	\$4,000	\$4,000	0.00%	Office Supplies.
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	\$5,568,897	6.26%	
Non-Departmental					
Bank Charges and Fees	-	-	\$2,000	-	
Total Non-Departmental	-	-	\$2,000	-	
Total Expenditures	\$5,240,878	\$5,240,878	\$5,570,897	6.30%	

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Electric Fund

Revenues



Revenues

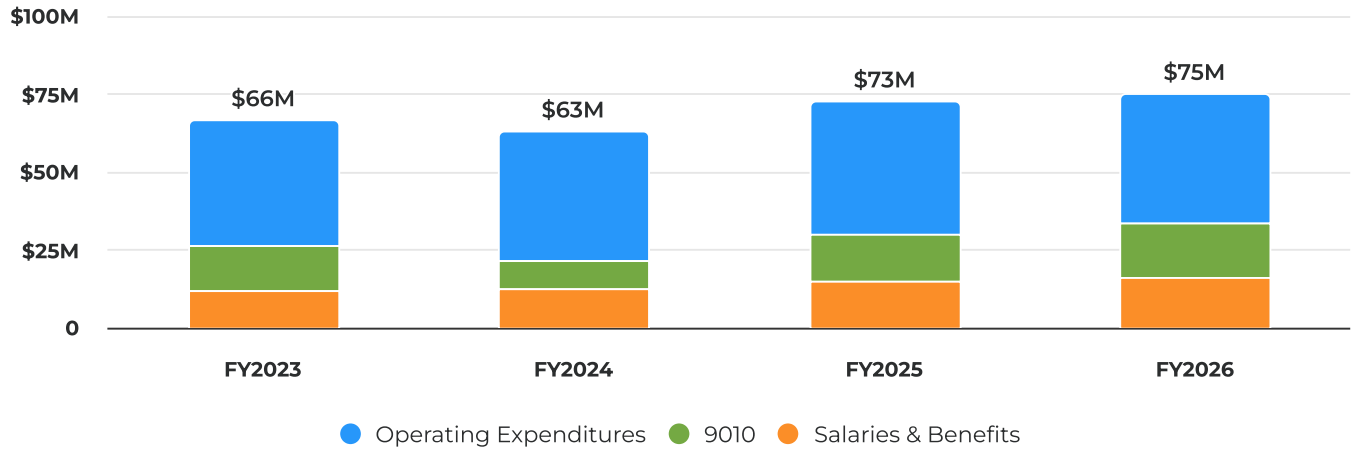
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Charges for Services						
NSF and Bank Charges	\$55,242.00	\$57,285.00	\$54,000.00	\$58,320.00	\$4,320.00	8.00%
Miscellaneous	\$150,192.00	\$333,882.00	\$227,000.00	\$245,160.00	\$18,160.00	8.00%

Electric Fund

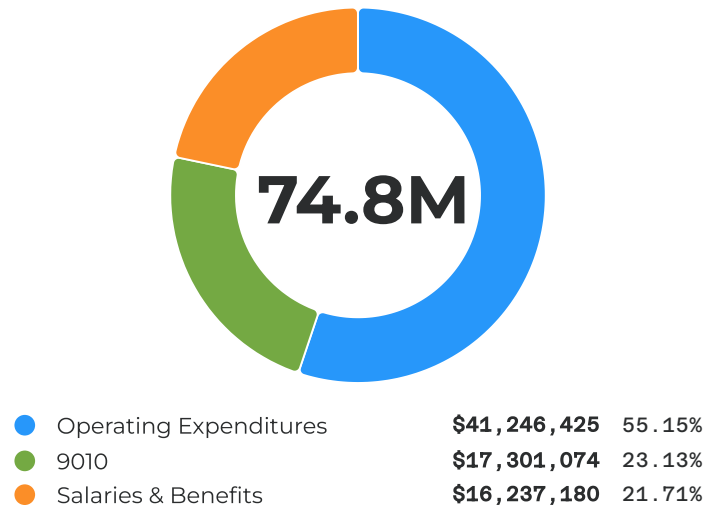
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Total Charges for Services	\$205,434.00	\$391,167.00	\$281,000.00	\$303,480.00	\$22,480.00	8.00%
Public Safety						
Electric Charging	\$4,244.00	\$6,865.00	\$6,000.00	\$8,000.00	\$2,000.00	33.33%
Total Public Safety	\$4,244.00	\$6,865.00	\$6,000.00	\$8,000.00	\$2,000.00	33.33%
Service Charges						
PCA Residential	\$14,406,681.00	\$8,587,185.00	\$10,677,692.00	\$12,169,712.28	\$1,492,020.28	13.97%
Electric Sales	\$25,199,886.00	\$26,589,759.00	\$27,215,877.00	\$29,393,147.16	\$2,177,270.16	8.00%
Gas South	\$933,041.00	\$1,012,737.00	\$4,390,000.00	\$540,000.00	-\$3,850,000.00	-87.70%
PCA Commercial & Demand	\$8,898,436.00	\$5,571,697.00	\$6,826,720.00	\$7,780,635.72	\$953,915.72	13.97%
Electric Sales	\$5,993,432.00	\$5,925,470.00	\$6,472,906.00	\$6,990,738.48	\$517,832.48	8.00%
Demand Sales	\$10,735,699.00	\$11,948,334.00	\$11,594,555.00	\$12,522,119.40	\$927,564.40	8.00%
Street Lighting	\$371,506.00	\$537,342.00	\$371,506.00	\$415,000.00	\$43,494.00	11.71%
Service Charge	\$650,832.00	\$686,447.00	\$650,000.00	\$663,000.00	\$13,000.00	2.00%
Penalties/Late Fees	\$488,334.00	\$490,022.00	\$468,000.00	\$500,000.00	\$32,000.00	6.84%
Private Area Lighting	\$441,389.00	\$305,871.00	\$476,701.00	\$325,000.00	-\$151,701.00	-31.82%
Total Service Charges	\$68,119,236.00	\$61,654,864.00	\$69,143,957.00	\$71,299,353.04	\$2,155,396.04	3.12%
Violations of L Ordinance						
Tampering Fines	\$25,127.00	\$15,650.00	\$24,000.00	\$15,000.00	-\$9,000.00	-37.50%
Total Violations of L Ordinance	\$25,127.00	\$15,650.00	\$24,000.00	\$15,000.00	-\$9,000.00	-37.50%
Interest & other Earnings						
Investments	\$506,302.00	\$2,943,871.00	\$1,500,000.00	\$1,500,000.00	-	0.00%
Miscellaneous	-	\$163.00	-	-	-	-
Unrealized Gain/(Loss)	-\$441.00	\$14,533.00	-	-	-	-
Realized Gain/(Loss)	\$673.00	\$4,083.00	-	-	-	-
Total Interest & other Earnings	\$506,534.00	\$2,962,650.00	\$1,500,000.00	\$1,500,000.00	-	0.00%
Disp of Fixed Assets						
Disp of Fixed Assets	\$2,744.00	\$6,566.00	-	-	-	-
Total Disp of Fixed Assets	\$2,744.00	\$6,566.00	-	-	-	-
Sale of Surplus Material						
Sale of Surplus Material	\$12,131.00	\$8,695.00	-	-	-	-
Total Sale of Surplus Material	\$12,131.00	\$8,695.00	-	-	-	-
Other Miscellaneous Rev						
Settlements	-	\$3,176.00	-	-	-	-
FDOT-Reimbursement	-	\$597,625.00	\$280,000.00	\$302,400.00	\$22,400.00	8.00%
Other	\$29,097.00	\$232,086.00	-	\$100,000.00	\$100,000.00	-
CAIC	\$270,184.00	\$243,957.00	\$400,000.00	\$432,000.00	\$32,000.00	8.00%
Total Other Miscellaneous Rev	\$299,281.00	\$1,076,844.00	\$680,000.00	\$834,400.00	\$154,400.00	22.71%
Transfer From						
EU Rate Stabilization Fd	-	\$1,403,278.00	-	-	-	-
Total Transfer From	-	\$1,403,278.00	-	-	-	-
Contribution						
Water	\$381,310.00	\$539,375.00	\$615,545.00	\$579,670.00	-\$35,875.00	-5.83%
Refuse	\$32,770.00	\$195,185.00	\$234,123.00	\$227,440.00	-\$6,683.00	-2.85%
Local Sewer	\$300,000.00	\$378,623.00	\$416,034.00	\$394,742.00	-\$21,292.00	-5.12%
Total Contribution	\$714,080.00	\$1,113,183.00	\$1,265,702.00	\$1,201,852.00	-\$63,850.00	-5.04%
Total Revenues	\$69,888,811.00	\$68,639,762.00	\$72,900,659.00	\$75,162,085.04	\$2,261,426.04	3.10%

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary

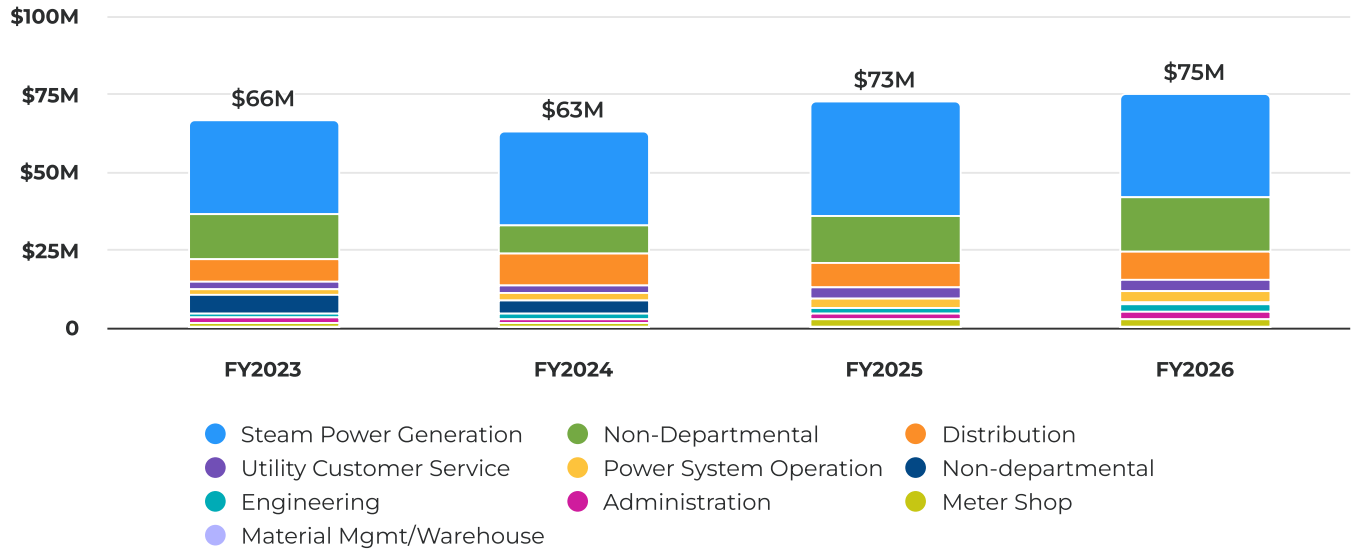


Expenditures Summary

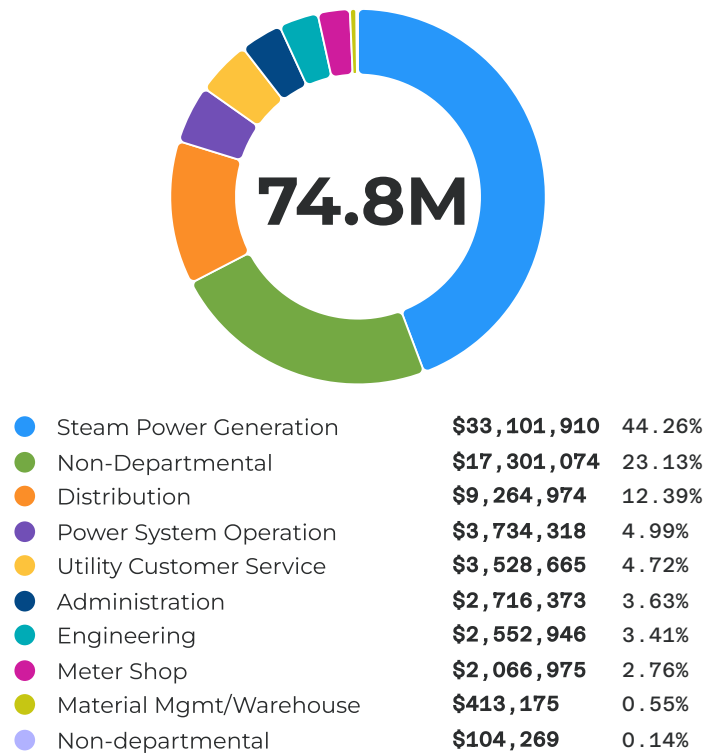
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$11,570,186	\$12,621,363	\$14,521,541	\$16,237,180	\$1,715,639	11.81%
Operating Expenditures	\$40,106,854	\$41,104,017	\$42,918,161	\$41,246,425	-\$1,671,736	-3.90%
9010	\$14,673,923	\$8,963,231	\$15,078,826	\$17,301,074	\$2,222,248	14.74%
Total Expenditures	\$66,350,963	\$62,688,611	\$72,518,528	\$74,784,679	\$2,266,151	3.12%

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						
Regular	\$561,073	\$634,809	\$771,426	\$802,521	\$31,095	4.03%
Part Time	\$33,886	\$32,314	\$57,029	\$59,880	\$2,851	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
Standard Overtime	\$80,785	\$60,146	\$50,000	\$60,000	\$10,000	20.00%
Longevity	\$4,125	\$4,875	\$4,575	\$6,900	\$2,325	50.82%
FICA Taxes	\$50,570	\$54,511	\$67,552	\$71,092	\$3,540	5.24%
Defined Benefit Plan	\$156,538	\$147,399	\$192,856	\$187,856	-\$5,000	-2.59%
Life & Health Insurance	\$96,574	\$119,132	\$192,131	\$216,379	\$24,248	12.62%
Workers' Comp Regular	\$1,078	\$1,057	\$1,966	\$2,064	\$98	4.98%
Internal IT Support	\$252,657	\$308,544	\$380,450	\$396,084	\$15,634	4.11%
Other Contractual Service	\$894,821	\$1,099,759	\$1,541,235	\$1,259,580	-\$281,655	-18.27%
Training/Registration	\$3,269	\$8,807	\$20,000	\$28,000	\$8,000	40.00%
Postage & Freight	\$29,587	\$30,000	\$30,000	\$32,070	\$2,070	6.90%
Water	\$3,753	\$28,176	\$24,000	\$25,920	\$1,920	8.00%
Sewer	\$4,467	\$17,624	\$16,000	\$17,280	\$1,280	8.00%
Electricity	\$14,148	\$12,300	\$13,000	\$14,040	\$1,040	8.00%
Refuse/Waste Disposal	\$1,859	\$1,429	\$2,500	\$2,700	\$200	8.00%
Operating/Capital Leasing	\$68,588	\$75,738	\$111,554	\$97,964	-\$13,590	-12.18%
Property/Liability	\$57,905	\$78,172	\$105,532	\$116,085	\$10,553	10.00%
Equipment-Garage	\$408	-	-	-	-	-
Other	\$6,543	\$6,089	\$6,100	\$6,100	-	0.00%
Printing & Binding	\$4,263	\$2,231	\$8,000	\$9,000	\$1,000	12.50%
Promotional Activities	\$8,725	\$8,500	\$15,000	\$15,000	-	0.00%
Collection Fees	\$9,425	\$10,059	\$20,000	\$20,000	-	0.00%
Office Supplies	\$23,540	\$17,750	\$50,000	\$50,000	-	0.00%
Small Tools & Equipment	-	-	\$600	\$600	-	0.00%
Uniforms	-	-	\$1,250	\$1,250	-	0.00%
Other	\$15,222	\$1,736	\$600	\$300	-\$300	-50.00%
Equipment-Technology	\$22,860	\$15,030	\$50,000	\$30,000	-\$20,000	-40.00%
Unused Vacation Pay	\$10,493	-	-	-	-	-
Total Utility Customer Service	\$2,417,162	\$2,776,187	\$3,733,356	\$3,528,665	-\$204,691	-5.48%
Administration						
Regular	\$484,661	\$409,152	\$495,307	\$859,493	\$364,186	73.53%
Unused Vacation Pay	\$5,057	-	-	-	-	-
Part Time	-	-	-	\$23,620	-	-
Standard Overtime	\$1,610	\$499	\$4,120	\$4,120	-	0.00%
Longevity	\$450	\$1,545	\$1,710	\$4,500	\$2,790	163.16%
Other Pays	\$6,713	\$5,656	\$6,660	\$6,660	-	0.00%
FICA Taxes	\$35,014	\$29,670	\$36,522	\$66,546	\$30,024	82.21%
Defined Benefit Plan	\$86,070	\$37,425	\$64,328	\$138,605	\$74,277	115.47%
401-a Plan	\$24,425	\$23,463	\$23,799	\$25,189	\$1,390	5.84%
Life & Health Insurance	\$52,057	\$44,593	\$74,794	\$135,871	\$61,077	81.66%
Workers' Comp Regular	\$785	\$602	\$2,765	\$2,903	\$138	4.99%
Legal	\$27,773	\$44,462	\$50,000	\$50,000	-	0.00%
Internal IT Support	\$104,166	\$103,992	\$127,483	\$140,626	\$13,143	10.31%
Other	\$234,270	\$91,979	\$296,000	\$394,470	\$98,470	33.27%
Accounting & Auditing	\$21,023	\$12,682	\$24,000	\$27,454	\$3,454	14.39%
Other Contractual Service	\$46,601	\$52,741	\$223,150	\$230,850	\$7,700	3.45%
Training/Registration	\$4,423	\$6,695	\$7,500	\$7,500	-	0.00%
Lodging/Transportation	\$2,891	\$2,088	\$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
Postage & Freight	\$691	\$359	\$1,500	\$1,635	\$135	9.00%
Water	\$508	\$477	\$550	\$626	\$76	13.82%
Sewer	\$299	\$278	\$350	\$378	\$28	8.00%
Electricity	\$6,054	\$5,271	\$6,500	\$7,020	\$520	8.00%
Refuse/Waste Disposal	\$254	\$261	\$750	\$810	\$60	8.00%
Operating/Capital Leasing	\$4,520	\$1,771	\$4,000	\$4,000	-	0.00%
Property/Liability	\$56,080	\$75,708	\$102,206	\$112,427	\$10,221	10.00%
Buildings	\$60,339	\$19,779	-	-	-	-
Equipment-General	\$250	-	\$4,000	\$4,000	-	0.00%
Equipment-Garage	\$53,900	\$5,635	\$6,480	\$7,452	\$972	15.00%
Heavy Equipment	\$3,552	\$1,986	-	-	-	-
Printing & Binding	\$2,645	\$2,402	\$4,000	\$4,000	-	0.00%
Promotional Activities	\$17,336	\$1,253	\$13,500	\$13,500	-	0.00%
Oblig/Other	\$12,065	\$9,316	\$12,000	\$12,000	-	0.00%
Office Supplies	\$25,168	\$7,986	\$10,000	\$10,000	-	0.00%
Gas, Lubricants, & Oil	\$11,158	\$6,549	-	\$2,000	-	-
Small Tools & Equipment	\$60	-	-	-	-	-
Safety Compliance	\$23,000	\$23,485	\$25,000	\$25,000	-	0.00%
Computer Software	-	-	\$1,000	\$1,000	-	0.00%
Books, Pub, Subsc, & Memb	\$42,763	\$42,633	\$55,000	\$55,000	-	0.00%
Machinery & Equipment	-	-	\$322,118	\$322,118	-	0.00%
Electric	-	-	-	\$10,000	-	-
Capital Outlay Contra	-\$45,603	-	-	-	-	-
Total Administration	\$1,413,028	\$1,072,393	\$2,012,092	\$2,716,373	\$704,281	35.00%
Engineering						
Regular	\$907,297	\$939,089	\$1,120,598	\$1,452,601	\$332,003	29.63%
Unused Vacation Pay	\$92	-	-	-	-	-
Part Time	\$12,564	-	\$34,883	\$36,627	\$1,744	5.00%
Standard Overtime	\$4,884	\$16,670	\$10,000	\$10,000	-	0.00%
Longevity	\$2,140	\$1,725	\$1,875	\$4,300	\$2,425	129.33%
FICA Taxes	\$70,071	\$74,348	\$89,303	\$115,020	\$25,717	28.80%
Defined Benefit Plan	\$242,149	\$218,402	\$280,150	\$324,687	\$44,537	15.90%
401-a Plan	\$3,301	-	-	-	-	-
Life & Health Insurance	\$79,200	\$89,647	\$117,691	\$157,351	\$39,660	33.70%
Workers' Comp Regular	\$15,488	\$13,116	\$25,101	\$26,356	\$1,255	5.00%
Internal IT Support	\$71,742	\$88,658	\$91,910	\$111,480	\$19,570	21.29%
Other Contractual Service	\$131,156	\$85,061	\$180,000	\$180,000	-	0.00%
Training/Registration	\$5,244	\$5,932	\$24,000	\$24,000	-	0.00%
Lodging/Transportation	\$1,319	\$3,192	\$37,800	\$37,800	-	0.00%
Postage & Freight	\$382	\$695	\$1,500	\$1,635	\$135	9.00%
Water	\$134	\$125	\$150	\$165	\$15	10.00%
Sewer	\$79	\$73	\$90	\$98	\$8	8.89%
Electricity	\$1,594	\$1,388	\$1,600	\$1,728	\$128	8.00%
Refuse/Waste Disposal	\$67	\$69	\$115	\$124	\$9	7.83%
Operating/Capital Leasing	\$600	\$18,000	\$18,000	\$18,000	-	0.00%
Property/Liability	\$3,751	\$5,064	\$6,836	\$7,520	\$684	10.01%
Equipment-General	-	-	\$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
Equipment-Garage	\$31,400	\$28,175	\$32,401	\$47,754	\$15,353	47.38%
Heavy Equipment	\$11	\$770	-	-	-	-
Office Supplies	-	-	\$3,000	\$3,000	-	0.00%
Gas, Lubricants, & Oil	\$1,580	\$1,053	\$1,200	\$1,200	-	0.00%
Small Tools & Equipment	\$2,500	\$730	\$3,000	\$3,000	-	0.00%
Uniforms	-	\$3,477	\$4,500	\$4,500	-	0.00%
Computer Software	\$6,100	-	-	-	-	-
Other	-	\$16	\$2,000	\$2,000	-	0.00%
Books, Pub, Subsc, & Memb	-	\$299	\$1,000	\$1,000	-	0.00%
Equipment-Technology	\$94,883	\$255,961	\$332,500	\$332,500	-	0.00%
Machinery & Equipment	-	-	\$8,500	\$8,500	-	0.00%
Electric	-	\$2,324	-	-	-	-
Misc. Equipment	-	-	\$15,000	\$15,000	-	0.00%
Capital Outlay Contra	-\$216,063	-	-\$680,909	-\$380,000	\$300,909	-44.19%
Total Engineering	\$1,473,665	\$1,854,059	\$1,768,794	\$2,552,946	\$784,152	44.33%
Material Mgmt/Warehouse						
Regular	\$142,706	\$207,069	\$301,960	\$313,554	\$11,594	3.84%
Unused Vacation Pay	\$571	-	-	-	-	-
Standard Overtime	\$6,947	\$4,551	\$3,000	\$10,000	\$7,000	233.33%
FICA Taxes	\$11,116	\$15,904	\$23,329	\$24,752	\$1,423	6.10%
Defined Benefit Plan	\$46,565	\$47,053	\$75,490	\$56,492	-\$18,998	-25.17%
Life & Health Insurance	\$21,076	\$30,363	\$44,967	\$47,326	\$2,359	5.25%
Workers' Comp Regular	\$2,459	\$2,959	\$4,281	\$4,495	\$214	5.00%
Other Contractual Service	\$3,122	\$5,882	\$6,000	\$7,000	\$1,000	16.67%
Training/Registration	\$5,817	\$5,045	\$3,000	\$7,500	\$4,500	150.00%
Postage & Freight	\$2,044	\$179	\$3,500	\$3,270	-\$230	-6.57%
Equipment-General	\$42,908	\$7,914	\$66,250	\$3,000	-\$63,250	-95.47%
Equipment-Garage	-	-	\$9,125	\$10,494	\$1,369	15.00%
Warehouse Supplies	\$2,722	\$3,941	\$15,000	\$50,000	\$35,000	233.33%
Printing & Binding	-	\$514	\$1,000	\$1,200	\$200	20.00%
Office Supplies	\$86	-	\$2,000	\$2,000	-	0.00%
Gas, Lubricants, & Oil	-	-	\$9,000	\$6,000	-\$3,000	-33.33%
Small Tools & Equipment	\$5,630	\$10,979	\$22,000	\$12,000	-\$10,000	-45.45%
Uniforms	-	-	\$2,400	\$2,400	-	0.00%
Other	\$11,670	\$5,196	\$13,500	\$13,500	-	0.00%
Electric	-	\$4,453	-	-	-	-
Capital Outlay Contra	-\$4,852	-	-\$161,808	-\$161,808	-	0.00%
Total Material Mgmt/Warehouse	\$300,587	\$352,002	\$443,994	\$413,175	-\$30,819	-6.94%
Steam Power Generation						
Regular	\$1,012,479	\$994,050	\$1,079,250	\$577,640	-\$501,610	-46.48%
Unused Vacation Pay	-\$4,708	-	-	-	-	-
Standard Overtime	\$97,403	\$87,150	\$128,750	\$40,000	-\$88,750	-68.93%
Longevity	\$9,771	\$6,527	\$2,100	\$5,000	\$2,900	138.10%
Other Pays	\$7,194	\$6,195	\$4,500	\$4,500	-	0.00%
FICA Taxes	\$84,616	\$82,028	\$92,848	\$47,907	-\$44,941	-48.40%
Defined Benefit Plan	\$200,419	\$160,303	\$233,709	\$101,125	-\$132,584	-56.73%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
401-a Plan	\$13,213	\$14,320	\$14,441	\$16,680	\$2,239	15.50%
Life & Health Insurance	\$152,226	\$147,879	\$185,927	\$66,606	-\$119,321	-64.18%
Workers' Comp Regular	\$17,710	\$14,291	\$24,175	\$25,384	\$1,209	5.00%
Internal IT Support	\$91,771	\$98,057	\$121,877	\$161,960	\$40,083	32.89%
Environmental Compl	\$61,511	\$46,648	\$69,330	\$29,930	-\$39,400	-56.83%
Other	\$8,604	\$6,911	\$8,000	\$6,500	-\$1,500	-18.75%
Purchased Power OUC	\$10,375,224	\$11,422,491	\$5,291,168	\$11,313,980	\$6,022,812	113.83%
F.P&L Transmission Cost	\$2,518,560	\$3,364,958	\$3,998,241	\$3,496,157	-\$502,084	-12.56%
Purch Power Stanton Base	\$4,395,518	\$1,500,232	\$1,009,628	\$320,955	-\$688,673	-68.21%
Pur Power Stanton PCA	-	\$1,207,454	\$2,560,592	\$648,555	-\$1,912,037	-74.67%
Pur Power StLucie Nuclear	\$8,716,141	\$8,402,699	\$9,307,041	\$8,734,279	-\$572,762	-6.15%
FPU - Gas Distribution	\$469,018	\$362,084	\$462,369	\$562,655	\$100,286	21.69%
Gas South	\$221,022	\$170,028	\$4,050,000	\$200,000	-\$3,850,000	-95.06%
Pur Power - FMPA Solar II	-	-	\$5,404,411	\$4,291,656	-\$1,112,755	-20.59%
Net Meter Power Purchase	-	\$1,194	-	\$2,000	-	-
Other Contractual Service	\$234,588	\$196,993	\$275,275	\$274,500	-\$775	-0.28%
Net Meter Contra	\$3,130	-\$129	-	\$5,000	-	-
Training/Registration	\$6,287	\$2,919	\$14,000	\$10,000	-\$4,000	-28.57%
Other	\$21	-	-	-	-	-
Postage & Freight	\$950	\$943	\$2,500	\$2,725	\$225	9.00%
Water	\$41,825	\$39,258	\$50,000	\$54,000	\$4,000	8.00%
Sewer	\$77,006	\$77,453	\$85,000	\$117,046	\$32,046	37.70%
Electricity	\$6,491	\$5,669	\$6,500	\$7,020	\$520	8.00%
Refuse/Waste Disposal	\$5,991	\$6,151	\$8,000	\$8,640	\$640	8.00%
Natural Gas	\$78,412	-	\$250,000	\$200,000	-\$50,000	-20.00%
Operating/Capital Leasing	\$4,512	\$4,799	\$7,000	\$7,000	-	0.00%
Property/Liability	\$784,844	\$1,059,539	\$1,430,378	\$1,573,416	\$143,038	10.00%
Buildings	\$9,434	\$10,496	-	-	-	-
Equipment-General	\$23,449	\$22,685	\$20,575	\$21,500	\$925	4.50%
Equipment-Garage	\$11,800	\$7,935	\$9,125	\$10,494	\$1,369	15.00%
Heavy Equipment	\$128	\$93	-	-	-	-
Boiler Plant	\$21,026	\$581	\$25,000	\$5,000	-\$20,000	-80.00%
Electrical Plant	\$49,527	\$68,911	\$125,000	\$25,000	-\$100,000	-80.00%
Steam Plant	\$14,970	\$6,800	\$11,000	\$2,500	-\$8,500	-77.27%
Other Plant	\$6,648	\$6,980	\$10,000	\$7,500	-\$2,500	-25.00%
Printing & Binding	\$251	-	\$2,500	\$2,500	-	0.00%
Advertising	-	-	\$2,000	\$2,000	-	0.00%
Office Supplies	\$302	\$54	\$2,000	\$800	-\$1,200	-60.00%
Office Furniture	-	-	\$500	\$500	-	0.00%
Gas, Lubricants, & Oil	\$389	\$398	\$1,500	\$1,500	-	0.00%
Lubricants	\$2,246	-	\$2,500	-	-\$2,500	-100.00%
Inventory/Over-Short	\$1,282	\$752	-	-	-	-
Inventory Clearing Acct	\$5,812	-	-	-	-	-
Small Tools & Equipment	\$4,313	\$3,067	\$5,000	\$5,000	-	0.00%
Chemicals	\$24,844	\$27,287	\$30,000	\$3,000	-\$27,000	-90.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Uniforms	\$2,794	\$3,437	\$3,500	\$2,000	-\$1,500	-42.86%
Lab	\$1,324	\$2,245	\$1,500	-	-\$1,500	-100.00%
Other	\$62,292	\$54,045	\$32,185	\$4,800	-\$27,385	-85.09%
Books, Pub, Subsc, & Memb	\$1,200	\$71,209	\$95,000	\$95,000	-	0.00%
Electric	-	\$2,419	-	-	-	-
Capital Outlay Contra	-	-	-\$83,778	-	\$83,778	-100.00%
Total Steam Power Generation	\$29,935,780	\$29,778,488	\$36,472,117	\$33,101,910	-\$3,370,207	-9.24%
Power System Operation						
Regular	\$796,034	\$852,526	\$932,041	\$1,167,400	\$235,359	25.25%
Unused Vacation Pay	\$10,541	-	-	-	-	-
Standard Overtime	\$106,595	\$110,508	\$120,000	\$160,000	\$40,000	33.33%
Longevity	\$6,225	\$8,025	\$8,325	\$10,800	\$2,475	29.73%
Other Pays	\$5,185	\$4,673	\$4,500	\$4,500	-	0.00%
FICA Taxes	\$68,274	\$72,518	\$81,393	\$102,648	\$21,255	26.11%
Defined Benefit Plan	\$201,493	\$173,777	\$233,010	\$293,724	\$60,714	26.06%
Life & Health Insurance	\$102,266	\$106,058	\$130,619	\$177,485	\$46,866	35.88%
Workers' Comp Regular	\$15,263	\$13,571	\$19,192	\$20,152	\$960	5.00%
Internal IT Support	\$73,160	\$113,242	\$123,770	\$130,138	\$6,368	5.15%
Other	\$272,355	\$342,530	\$688,600	\$699,726	\$11,126	1.62%
Maintenance	\$1,542	\$3,283	\$6,000	\$6,000	-	0.00%
Other Contractual Service	\$5,160	\$160,698	\$605,400	\$905,650	\$300,250	49.60%
Training/Registration	\$12,403	\$4,278	\$25,000	\$25,000	-	0.00%
Telephone	\$812	-	-	-	-	-
Water	\$1,253	\$1,266	\$1,600	\$1,728	\$128	8.00%
Sewer	\$328	\$313	\$400	\$432	\$32	8.00%
Electricity	\$33,047	\$37,396	\$40,000	\$44,668	\$4,668	11.67%
Refuse/Waste Disposal	\$7,797	\$8,015	\$9,500	\$10,526	\$1,026	10.80%
Operating/Capital Leasing	\$3,587	\$3,746	\$3,750	\$3,450	-\$300	-8.00%
Property/Liability	\$46,930	\$63,356	\$85,531	\$94,084	\$8,553	10.00%
Buildings	\$773	\$1,012	-	-	-	-
Equipment-General	\$190	\$2,218	\$2,000	\$2,000	-	0.00%
Equipment-Utilities	\$55	\$498	\$1,000	\$1,000	-	0.00%
Printing & Binding	\$968	\$397	\$1,000	\$1,000	-	0.00%
Office Supplies	\$1,362	\$1,992	\$3,000	\$3,000	-	0.00%
Small Tools & Equipment	\$123	\$39	\$250	\$250	-	0.00%
Uniforms	-	\$1,208	-	\$500	-	-
Equipment-Technology	\$370	\$343	\$3,000	\$3,000	-	0.00%
Electric	-	\$2,160	-	-	-	-
Capital Outlay Contra	-	-	-\$134,543	-\$134,543	-	0.00%
Total Power System Operation	\$1,774,091	\$2,089,646	\$2,994,338	\$3,734,318	\$739,980	24.71%
Distribution						
Regular	\$2,261,255	\$2,789,425	\$3,146,333	\$3,347,345	\$201,012	6.39%
Unused Vacation Pay	\$15,727	-	-	-	-	-
Part Time	-	-	\$48,675	\$51,109	\$2,434	5.00%
Standard Overtime	\$855,946	\$1,361,330	\$1,000,000	\$1,500,000	\$500,000	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
Longevity	\$3,770	\$4,653	\$1,125	\$3,700	\$2,575	228.89%
Other Pays	\$21,494	\$26,977	\$4,500	\$4,500	-	0.00%
FICA Taxes	\$232,731	\$312,212	\$269,733	\$293,525	\$23,792	8.82%
Defined Benefit Plan	\$578,113	\$570,380	\$748,806	\$1,082,250	\$333,444	44.53%
401-a Plan	\$5,374	\$14,967	\$15,111	\$15,866	\$755	5.00%
Life & Health Insurance	\$290,629	\$340,768	\$443,002	\$518,344	\$75,342	17.01%
Workers' Comp Regular	\$48,748	\$55,842	\$71,568	\$75,146	\$3,578	5.00%
Equipment Test	\$23,092	\$16,820	\$25,000	\$25,000	-	0.00%
Internal IT Support	\$53,534	\$53,782	\$64,597	\$74,725	\$10,128	15.68%
Environmental Compl	\$150	\$1,241	\$5,000	\$5,000	-	0.00%
Other	\$1,761,478	\$129,374	\$150,000	\$150,000	-	0.00%
Maintenance	\$1,085,861	\$1,119,324	\$1,260,000	\$1,260,000	-	0.00%
Other Contractual Service	\$200,295	\$69,480	\$115,250	\$150,250	\$35,000	30.37%
Right of Way	\$35,196	\$36,287	\$40,000	\$40,000	-	0.00%
Training/Registration	\$34,755	\$28,520	\$45,000	\$45,000	-	0.00%
Lodging/Transportation	-	\$200	-	-	-	-
Postage & Freight	\$3,651	\$2,792	\$10,000	\$10,900	\$900	9.00%
Water	\$6,790	\$4,580	\$6,800	\$7,344	\$544	8.00%
Sewer	\$1,896	\$1,765	\$2,000	\$2,363	\$363	18.15%
Electricity	\$50,514	\$47,930	\$50,000	\$65,839	\$15,839	31.68%
Refuse/Waste Disposal	\$14,855	\$16,585	\$15,500	\$2,164	-\$13,336	-86.04%
Vehicles	\$122,790	\$22,010	\$35,000	\$45,000	\$10,000	28.57%
Property/Liability	\$107,482	\$145,101	\$195,886	\$215,475	\$19,589	10.00%
Buildings	\$6,900	-	-	-	-	-
Equipment-General	\$5,689	\$2,179	\$7,500	\$11,000	\$3,500	46.67%
Equipment-Garage	\$82,575	\$61,180	\$70,357	\$70,416	\$59	0.08%
Small Equipment	\$3,816	\$4,873	\$10,000	\$10,000	-	0.00%
Heavy Equipment	\$34,744	\$43,202	\$25,000	\$50,000	\$25,000	100.00%
Heavy Equip-ext repairs	\$84,416	\$128,618	\$125,000	\$175,000	\$50,000	40.00%
CAIC	-	-	\$160,000	\$172,800	\$12,800	8.00%
Infrastructure	\$3,701	-	\$15,000	\$15,000	-	0.00%
Substation Equipment	\$401,573	\$274,438	\$600,000	\$610,000	\$10,000	1.67%
Poles, Towers & Fixtures	\$609,503	\$739,925	\$600,000	\$700,000	\$100,000	16.67%
Overhead Conductors	\$125,125	\$142,775	\$100,000	\$150,000	\$50,000	50.00%
Underground Conductors	\$80,077	\$202,291	\$50,000	\$150,000	\$100,000	200.00%
Line Transformers	\$610,644	\$1,093,423	\$350,000	\$450,000	\$100,000	28.57%
Services	-	-	\$5,000	\$5,000	-	0.00%
St Lights & School Signal	-	\$717	-	-	-	-
Printing & Binding	\$1,795	\$2,078	\$2,000	\$2,000	-	0.00%
Advertising	-	-	\$2,500	\$2,500	-	0.00%
Oblig/Other	-	-	\$500	\$500	-	0.00%
Gas, Lubricants, & Oil	\$96,911	\$89,212	\$100,000	\$100,000	-	0.00%
Inventory/Over-Short	-\$624,196	\$30,343	-	-	-	-
Small Tools & Equipment	\$96,308	\$93,517	\$387,775	\$150,000	-\$237,775	-61.32%
Chemicals	-	-	\$1,000	\$1,000	-	0.00%
Uniforms	\$28,145	\$52,906	\$112,225	\$70,000	-\$42,225	-37.63%
Other	\$70,716	\$49,479	\$70,000	\$80,000	\$10,000	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
Books, Pub, Subsc, & Memb	-	-	\$2,400	\$2,400	-	0.00%
Capital Outlay Contra	-\$2,396,685	-	-\$2,599,507	-\$2,703,487	-\$103,980	4.00%
Total Distribution	\$7,137,883	\$10,183,501	\$7,965,636	\$9,264,974	\$1,299,338	16.31%
Meter Shop						
Regular	\$652,850	\$636,693	\$768,780	\$699,520	-\$69,260	-9.01%
Unused Vacation Pay	\$6,223	-	-	-	-	-
Part Time	\$61,447	\$60,737	\$79,052	\$163,992	\$84,940	107.45%
Standard Overtime	\$32,803	\$22,655	\$20,000	\$20,000	-	0.00%
Longevity	\$9,732	\$10,134	\$3,300	\$6,500	\$3,200	96.97%
Other Pays	\$25	-	-	-	-	-
FICA Taxes	\$56,430	\$54,667	\$66,642	\$68,086	\$1,444	2.17%
Defined Benefit Plan	\$147,650	\$119,927	\$192,195	\$156,315	-\$35,880	-18.67%
Life & Health Insurance	\$115,660	\$108,897	\$154,977	\$138,237	-\$16,740	-10.80%
Workers' Comp Regular	\$10,790	\$8,956	\$12,794	\$13,434	\$640	5.00%
Equipment Test	\$645	\$1,633	\$3,500	\$3,500	-	0.00%
Internal IT Support	\$100,501	\$139,940	\$173,265	\$171,933	-\$1,332	-0.77%
Other	\$53,964	\$47,697	\$185,000	\$115,000	-\$70,000	-37.84%
Maintenance	\$7,535	\$3,148	\$6,400	\$6,400	-	0.00%
Other Contractual Service	\$13,070	\$11,734	\$15,000	\$15,000	-	0.00%
Training/Registration	\$1,276	\$75	\$1,350	\$1,350	-	0.00%
Lodging/Transportation	-	\$200	\$6,000	\$3,000	-\$3,000	-50.00%
Mobile Radios	\$20	-	\$36,000	\$36,000	-	0.00%
Postage & Freight	\$791	\$508	\$1,000	\$1,090	\$90	9.00%
Property/Liability	\$26,237	\$35,420	\$47,817	\$52,599	\$4,782	10.00%
Equipment-Garage	-	\$56,350	\$64,803	\$74,520	\$9,717	14.99%
Small Equipment	\$1,355	\$759	\$6,000	\$6,000	-	0.00%
Heavy Equipment	-	\$833	-	-	-	-
Poles, Towers & Fixtures	-	\$371	-	-	-	-
Meters	\$152,137	\$43,870	\$165,000	\$268,000	\$103,000	62.42%
St Lights & School Signal	\$7,951	\$4,637	\$15,000	\$15,000	-	0.00%
Office Supplies	-	-	-	\$6,000	-	-
Gas, Lubricants, & Oil	\$2,685	\$20,619	\$7,500	\$7,499	-\$1	-0.01%
Small Tools & Equipment	\$2,410	\$2,537	\$3,000	\$3,000	-	0.00%
Uniforms	\$9,308	\$5,558	\$15,000	\$15,000	-	0.00%
Other	-	\$30	-	-	-	-
Total Meter Shop	\$1,473,495	\$1,398,585	\$2,049,375	\$2,066,975	\$17,600	0.86%
Non-departmental						
Depreciation	\$1,851,477	-	-	-	-	-
Interest	\$3,894,600	\$4,198,006	-	\$104,269	-	-
Client Refund Interest Ex	\$5,272	\$22,513	-	-	-	-
Total Non-departmental	\$5,751,349	\$4,220,519	-	\$104,269	\$104,269	-
Non-Departmental						
Undistributed Daily Activ	\$130,650	-	-	-	-	-
Principal	-	-	-	\$2,158,908	\$2,158,908	-
Interest	-	-	-	\$5,513,812	\$5,513,812	-
GASB 68 Adjustment	\$228,870	-	-	-	-	-

Electric Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
GASB 75 OPEB Contra	-\$43,478	-	-	-	-	-
Bank Charges and Fees	\$3,446	\$4,553	\$50,000	\$5,500	-\$44,500	-89.00%
Debt	-	-	\$6,190,961	-	-\$6,190,961	-100.00%
Interfund Admins Services	\$3,338,012	\$2,547,314	\$2,856,812	\$3,460,887	\$604,075	21.15%
Contribution to GF	\$5,048,959	\$4,911,364	\$5,832,053	\$6,012,967	\$180,914	3.10%
To General Fund	-	-	\$149,000	\$149,000	-	0.00%
To EU Storm Fund	-	\$500,000	-	-	-	-
To EU Rate Stabilizatn FD	\$2,500,000	\$1,000,000	-	-	-	-
Transfer to Capital Pro	\$3,467,464	-	-	-	-	-
Total Non-Departmental	\$14,673,923	\$8,963,231	\$15,078,826	\$17,301,074	\$2,222,248	14.74%
Total Expenditures	\$66,350,963	\$62,688,611	\$72,518,528	\$74,784,679	\$2,266,151	3.12%

Electric Fund 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
Utility Customer Service						
Regular	\$771,426	\$771,426	\$802,521	\$31,095	4.03%	The increase/decrease in salaries is due to position reclassifications and transfers
Part Time	\$57,029	\$57,029	\$59,880	\$2,851	5.00%	
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
Longevity	\$4,575	\$4,575	\$6,900	\$2,325	50.82%	Increase serves as a placeholder for the tentative longevity bonus
FICA Taxes	\$67,552	\$67,552	\$71,092	\$3,540	5.24%	
Defined Benefit Plan	\$192,856	\$192,856	\$187,856	-\$5,000	-2.59%	
Life & Health Insurance	\$192,131	\$192,131	\$216,379	\$24,248	12.62%	
Workers' Comp Regular	\$1,966	\$1,966	\$2,064	\$98	4.98%	
Internal IT Support	\$380,450	\$380,450	\$396,084	\$15,634	4.11%	
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	-	-	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	-	-	Lock Box print processing - Cost to process customer check payments \$20K
Customer Credit Checks	-	\$10,000	\$20,000	\$10,000	-	On Line Customer Credit Checks on new service.
PBC County Sheriff security	-	\$163,235	\$282,580	\$119,345	-	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	-	Milsoft /interactive Voice Response (IVR)
AnswerNet Call Center	-	\$1,000,000	\$540,000	-\$460,000	-	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	-	Electric Utility Cost of Service Study for Interdepartmental Services - update the cost
Kleen-Tech	-	-	\$7,000	\$7,000	-	Cleaning Service for Customer Service Offices
Service Study for Ratemaking	-	\$35,000	\$100,000	\$65,000	-	PCA Reviews; reviews of our PCA rates. Electric Utility Cost 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
						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.
Training/Registration	\$20,000	\$20,000	\$28,000	\$8,000	40.00%	Customer Service Candidate Pre-Employment Testing.
Criteria Corporation	-	\$8,000	\$8,000	-	-	Criteria Corporation - customer Serve Candidate Pre-Employment Testing
Naviline training for new hires and existing staff	-	\$10,000	\$10,000	-	-	Naviline training & Central Square Conference
FMEA Conferences	-	\$2,000	\$10,000	\$8,000	-	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.
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	-	United States Postal Service (USPS) - Postage to mail customer reminder notices for utility bills
United State Postal Servicer Refill Charge	-	\$7,000	\$7,000	-	-	United States Postal Service (USPS) - Refill charge (ink) for postage machines
Water	\$24,000	\$24,000	\$25,920	\$1,920	8.00%	
Sewer	\$16,000	\$16,000	\$17,280	\$1,280	8.00%	
Electricity	\$13,000	\$13,000	\$14,040	\$1,040	8.00%	
Refuse/Waste Disposal	\$2,500	\$2,500	\$2,700	\$200	8.00%	
Operating/Capital Leasing	\$111,554	\$111,544	\$97,964	-\$13,580	-12.18%	
Strategic Realty	-	\$66,933	\$74,964	\$8,031	-	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
Ricoh	-	\$13,819	\$12,000	-\$1,819	-	Copy/Folding machines
Quadient	-	\$30,792	\$11,000	-\$19,792	-	Postage Machine for customer notices
Property/Liability	\$105,532	\$105,532	\$116,085	\$10,553	10.00%	

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	\$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	-	-	Handyman services
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	-	Ricoh printed images and envelopes for customer notices / letters, 1st floor copy machines in Customer Service
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.
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	\$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.
Small Tools & Equipment	\$600	\$600	\$600	-	0.00%	Amazon orders for small tools to repair office furniture , brackets, tables
Uniforms	\$1,250	\$1,250	\$1,250	-	0.00%	Uniform tops for staff.
Other	\$600	\$600	\$300	-\$300	-50.00%	Keys for offices/desks through Acorn
Equipment-Technology	\$50,000	\$50,000	\$30,000	-\$20,000	-40.00%	
Replay Call Cabinet	-	\$30,000	\$20,000	-\$10,000	-	Replay Call Cabinet: Call recording/replay service for coaching, subpoenas, and customer inquiries
Equipment	-	\$20,000	\$10,000	-\$10,000	-	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	\$3,528,665	-\$204,681	-5.48%	
Administration						
Regular	\$495,307	\$495,307	\$859,493	\$364,186	73.53%	The increase/decrease in salaries is due to position reclassifications and transfers
Part Time	-	-	\$23,620	\$23,620	-	
Standard Overtime	\$4,120	\$4,120	\$4,120	-	0.00%	Overtime
Longevity	\$1,710	\$1,710	\$4,500	\$2,790	163.16%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$6,660	\$6,660	\$6,660	-	0.00%	
FICA Taxes	\$36,522	\$36,522	\$66,546	\$30,024	82.21%	
Defined Benefit Plan	\$64,328	\$64,328	\$138,605	\$74,277	115.47%	
401-a Plan	\$23,799	\$23,799	\$25,189	\$1,390	5.84%	
Life & Health Insurance	\$74,794	\$74,794	\$135,871	\$61,077	81.66%	
Workers' Comp Regular	\$2,765	\$2,765	\$2,903	\$138	4.99%	
Legal	\$50,000	\$50,000	\$50,000	-	0.00%	

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Internal IT Support	\$127,483	\$127,483	\$140,626	\$13,143	10.31%	
Other	\$296,000	\$296,000	\$394,470	\$98,470	33.27%	
Electric Rate Consultant (L)	-	\$30,000	\$50,000	\$20,000	-	Services include base rate analysis, rate stabilization fund, storm fund and additional analyses
Specialized Consulting Studies SNMREC	-	\$25,000	\$50,000	\$25,000	-	FAU Southeast National Marine Renewable Energy Program
Cost of Studies Professional Services (V)	-	\$50,000	\$75,000	\$25,000	-	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	-	-	Stantec Services- Comprehensive Sustainability Analysis for the City for the FY 2026 Budget
Communication Outreach strategic Services (SM)	-	\$20,000	\$40,500	\$20,500	-	Citizen Owned Website Support/Marketing, and Annual Report for the EU department
Grant Application and Management Support	-	\$140,000	\$75,000	-\$65,000	-	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
Accounting & Auditing	\$24,000	\$24,000	\$27,454	\$3,454	14.39%	
Other Contractual Service	\$223,150	\$223,150	\$230,850	\$7,700	3.45%	
Pest Control, extended trap services	-	\$1,200	\$1,200	-	-	Pest Control, extended trap services
Admin Complex + Mainyard Maint/Repairs (Gates 1- 6)	-	\$15,000	\$15,000	-	-	Admin Complex + Mainyard Maint/Repairs (Gates 1-6)
Fire Sprinkler test & inspection	-	\$2,300	\$2,300	-	-	Fire Sprinkler test & inspection
Corrective Action from results of fire inspections	-	\$7,000	\$7,000	-	-	Corrective Action from results of fire inspections
Offsite records management	-	\$300	\$300	-	-	EU Offsite records management
Fire alarm inspection/monitoring- EU Admin complex	-	\$2,500	\$3,000	\$500	-	Fire alarm inspection/monitoring- EU Admin complex
Emergency Repairs/Maintenance	-	\$10,800	\$18,000	\$7,200	-	Emergency Repairs/Maintenance
Bohemian Economic Incentive Program	-	\$69,550	\$69,550	-	-	Approved by Commission for EU support services
Custodial Services - EU Admin Bldg	-	\$114,500	\$114,500	-	-	Custodial services to be provided by Public Services in FY26
Training/Registration	\$7,500	\$7,500	\$7,500	-	0.00%	Admins Yearly Conferences Registration- FGFOA, FL GAS,

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Lodging/Transportation	\$5,000	\$5,000	\$5,000	-	0.00%	FMPA, FMEA, etc Lodging Expenses/EE travel reimbursement
Postage & Freight	\$1,500	\$1,500	\$1,635	\$135	9.00%	Postage/Overnight Shipping
Water	\$550	\$550	\$626	\$76	13.82%	
Sewer	\$350	\$350	\$378	\$28	8.00%	
Electricity	\$6,500	\$6,500	\$7,020	\$520	8.00%	
Refuse/Waste Disposal	\$750	\$750	\$810	\$60	8.00%	
Operating/Capital Leasing	\$4,000	\$4,000	\$4,000	-	0.00%	
Canon copier contract	-	\$4,000	\$4,000	-	-	Costs of Copier Maintenance services
Property/Liability	\$102,206	\$102,206	\$112,427	\$10,221	10.00%	
Equipment-General	\$4,000	\$4,000	\$4,000	-	0.00%	Equip for Elect Utility Admin
Equipment-Garage	\$6,480	\$6,480	\$7,452	\$972	15.00%	
Printing & Binding	\$4,000	\$4,000	\$4,000	-	0.00%	
Copier click charge for Utility Admin	-	\$4,000	\$4,000	-	-	Copier click charge for Utility Admin
Promotional Activities	\$13,500	\$13,500	\$13,500	-	0.00%	
Holiday Contribution	-	\$10,000	\$10,000	-	-	EU's contribution to Leisure services for holiday expenses
Add'l promotional activity for image, branding, and materials	-	\$3,500	\$3,500	-	-	Add'l promotional activity for image, branding, and materials
Oblig/Other	\$12,000	\$12,000	\$12,000	-	0.00%	FL Public Service quarterly Regulatory Assessment fees
Office Supplies	\$10,000	\$10,000	\$10,000	-	0.00%	Purchases of office supplies for EU staff
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.
Safety Compliance	\$25,000	\$25,000	\$25,000	-	0.00%	FMPA planning, safety compliance and member services
Computer Software	\$1,000	\$1,000	\$1,000	-	0.00%	IT software for Admin
Books, Pub, Subsc, & Memb	\$55,000	\$55,000	\$55,000	-	0.00%	
FMEA Membership, Subscriptions Services	-	\$55,000	\$55,000	-	-	FMEA Membership, Subscriptions Services
Machinery & Equipment	\$322,118	\$322,118	\$322,118	-	0.00%	
Construction services and design of 1900 Building	-	\$237,618	\$237,618	-	-	1900 Estimated Renovation costs. Costs of Flooring, Ceiling Tiles, Replacement Workstations, construction services and design.
New furniture for office/cubicles	-	\$60,000	\$60,000	-	-	\$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	-	-	Costs of (2) Copiers
Electric	-	-	\$10,000	\$10,000	-	

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
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	\$2,716,373	\$704,281	35.00%	
Engineering						
Regular	\$1,120,598	\$1,120,598	\$1,452,601	\$332,003	29.63%	The increase/decrease in salaries is due to position reclassifications and transfers
Part Time	\$34,883	\$34,883	\$36,627	\$1,744	5.00%	
Standard Overtime	\$10,000	\$10,000	\$10,000	-	0.00%	Overtime
Longevity	\$1,875	\$1,875	\$4,300	\$2,425	129.33%	Increase serves as a placeholder for the tentative longevity bonus
FICA Taxes	\$89,303	\$89,303	\$115,020	\$25,717	28.80%	
Defined Benefit Plan	\$280,150	\$280,150	\$324,687	\$44,537	15.90%	
Life & Health Insurance	\$117,691	\$117,691	\$157,351	\$39,660	33.70%	
Workers' Comp Regular	\$25,101	\$25,101	\$26,356	\$1,255	5.00%	
Internal IT Support	\$91,910	\$91,910	\$111,480	\$19,570	21.29%	
Other Contractual Service	\$180,000	\$180,000	\$180,000	-	0.00%	
Modeling Updates	-	\$50,000	\$50,000	-	-	Budget to assist in maintenance of the many software models engineering uses.
Consulting Services	-	\$50,000	\$50,000	-	-	Utilizing CCNA Engineering contractors typically for tasks not included in Capital Improvement Programs or SHRIP. Covers both emergent and unplanned situations along with changing system needs.
Thermal Imaging	-	\$80,000	\$80,000	-	-	Electric system imaging to identify failure points using both thermal and regular cameras twice per year.
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.
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.
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.
Water	\$150	\$150	\$165	\$15	10.00%	
Sewer	\$90	\$90	\$98	\$8	8.89%	
Electricity	\$1,600	\$1,600	\$1,728	\$128	8.00%	
Refuse/Waste Disposal	\$115	\$115	\$124	\$9	7.83%	
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.
Property/Liability	\$6,836	\$6,836	\$7,520	\$684	10.01%	
Equipment-General	\$5,000	\$5,000	\$5,000	-	0.00%	General equipment to maintain field operations such as testing equipment, hardware,

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Equipment-Garage	\$32,401	\$32,401	\$47,754	\$15,353	47.38%	calibration of equipment, and repairs.
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")
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
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.
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.
Other	\$2,000	\$2,000	\$2,000	-	0.00%	All other miscellaneous supplies. Toner for plotter, batteries, etc.
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 system for the citizens. NEPA/NESC 70E, IEEE, NEC M'ship, new NESC books, NFPA 70E
Equipment-Technology	\$332,500	\$332,500	\$332,500	-	0.00%	To update, maintain, and repair the operations network including servers, switches, firewalls, UPS, and other related items.
System Operations Maintenance	-	\$70,000	\$70,000	-	-	To update, maintain, and repair the security monitoring system including cameras, monitoring systems, vehicle tracking systems, digital key systems, and other related security items.
Security Monitoring Maintenance and Upgrades	-	\$45,000	\$45,000	-	-	SCADA Telemetry updates, maintenance, and repairs directly related to radios, network equipment, and fiber optics communications.
SCADA Telemetry Maintenance and Upgrades	-	\$65,000	\$65,000	-	-	Related to the hardware for SCADA such as servers, firewalls, data collection and maintenance, and auxiliary assets.
SCADA Hardware Maintenance and Upgrades	-	\$52,000	\$52,000	-	-	Employee Hardware upgrades, maintenance, and repairs for items such as Laptops, Monitors, keyboards, etc.
Employee Hardware - OT Network	-	\$10,000	\$10,000	-	-	Communication Services - For phone, TV, LTE and radio, & remote access to view systems
Communication Services	-	\$15,500	\$15,500	-	-	Software License and Support for multiple pieces of software across the engineering and OT
Trihedral Software Licenses and Support	-	\$57,000	\$14,000	-\$43,000	-	

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						departments as well as field equipment assets.
Compliance Standards and Regulations	-	\$18,000	\$18,000	-	-	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.
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.
Misc. Equipment	\$15,000	\$15,000	\$15,000	-	0.00%	Miscellaneous equipment needed for various engineering and OT tasks such as fiber testing and termination, network equipment, electrical testing, lab equipment, etc.
Capital Outlay Contra	-\$680,909	-\$680,909	-\$380,000	\$300,909	-44.19%	
Total Engineering	\$1,768,794	\$1,768,794	\$2,552,946	\$784,152	44.33%	
Material Mgmt/Warehouse						
Regular	\$301,960	\$301,960	\$313,554	\$11,594	3.84%	The increase/decrease in salaries is due to position reclassifications and transfers
Standard Overtime	\$3,000	\$3,000	\$10,000	\$7,000	233.33%	Request is based on average overtime over past 3 years.
FICA Taxes	\$23,329	\$23,329	\$24,752	\$1,423	6.10%	Overtime spikes during storms when warehouse teams has to come in and assist crews after hours.
Defined Benefit Plan	\$75,490	\$75,490	\$56,492	-\$18,998	-25.17%	
Life & Health Insurance	\$44,967	\$44,967	\$47,326	\$2,359	5.25%	
Workers' Comp Regular	\$4,281	\$4,281	\$4,495	\$214	5.00%	
Other Contractual Service	\$6,000	\$6,000	\$7,000	\$1,000	16.67%	
Fastenal Material Dispensing Machine	-	\$1,000	\$1,500	\$500	-	Fastenal Material Dispensing machine annual fee
Aursi System	-	\$5,000	\$5,500	\$500	-	Aursi Material Management System annual payment
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	-	Hotel/per diem/registration/mileage- \$1K each
FMPA Utility Purchasing & Materials Management	-	\$800	\$4,300	\$3,500	-	2 Warehouse Personnel \$2,150 each-

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						registration/hotel/mileage/per diem
Forklift/AED/CPR Recertification	-	\$1,400	\$1,200	-\$200	-	4 warehouse personnel
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.
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.
Equipment-Garage	\$9,125	\$9,125	\$10,494	\$1,369	15.00%	
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.
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	\$2,000	\$2,000	\$2,000	-	0.00%	This will be for office supplies for warehouse operations such as papers/pens/folders/binders/etc.
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

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
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
Uniforms	\$2,400	\$2,400	\$2,400	-	0.00%	Warehouse personnel uniforms/safety boots
Other	\$13,500	\$13,500	\$13,500	-	0.00%	Purchase Additional Warehouse Fan/Connex Containers -Equipment Rental to move transformers/Connex containers
Capital Outlay Contra	-\$161,808	-\$161,808	-\$161,808	-	0.00%	
Total Material Mgmt/Warehouse	\$443,994	\$443,994	\$413,175	-\$30,819	-6.94%	
Steam Power Generation						
Regular	\$1,079,250	\$1,079,250	\$577,640	-\$501,610	-46.48%	Decrease due to downsizing in Power Generation; six positions have been eliminated
Standard Overtime	\$128,750	\$128,750	\$40,000	-\$88,750	-68.93%	Overtime
Longevity	\$2,100	\$2,100	\$5,000	\$2,900	138.10%	
Other Pays	\$4,500	\$4,500	\$4,500	-	0.00%	
FICA Taxes	\$92,848	\$92,848	\$47,907	-\$44,941	-48.40%	
Defined Benefit Plan	\$233,709	\$233,709	\$101,125	-\$132,584	-56.73%	
401-a Plan	\$14,441	\$14,441	\$16,680	\$2,239	15.50%	
Life & Health Insurance	\$185,927	\$185,927	\$66,606	-\$119,321	-64.18%	
Workers' Comp Regular	\$24,175	\$24,175	\$25,384	\$1,209	5.00%	
Internal IT Support	\$121,877	\$121,877	\$161,960	\$40,083	32.89%	
Environmental Compl	\$69,330	\$69,330	\$29,930	-\$39,400	-56.83%	
TRI & Forms EIA 860 & 923 Reports	-	\$12,400	\$12,400	-	-	Tri & Forms EIA-860 & 923 reports
Fuel Oil Analysis	-	\$10,000	\$14,000	\$4,000	-	Fuel Oil analysis
Industrial User Non Compliance Fee - WPB	-	\$2,000	\$2,000	-	-	Industrial User Non-compliance fee- City of WP
Wellfield Permits	-	\$200	\$200	-	-	Wellfield permit
Tank Registration Permit	-	\$330	\$330	-	-	Tank registration permit - Board of Cty Comm
Industrial Permit - WPB	-	\$400	\$400	-	-	Categorical Industrial permit - City of WPB
Haz Waster Permit	-	\$100	\$100	-	-	Hazard waste permit - PBC
Annual admin fee - FL DEP	-	\$500	\$500	-	-	Annual admission fee- FL dept of Env Protect
Industrial Water Testing	-	\$9,100	-	-\$9,100	-	No longer needed due to Steam Asset retirement
Nitrogen and industrial calibration gases for CEMS	-	\$3,500	-	-\$3,500	-	No longer needed due to Steam Asset retirement
Maintenance and audits emission testing	-	\$30,500	-	-\$30,500	-	No longer needed due to Steam Asset retirement
Opacity Monitor Filter re-certification	-	\$300	-	-\$300	-	No longer needed due to Steam Asset retirement
Other	\$8,000	\$8,000	\$6,500	-\$1,500	-18.75%	
INET Subscription - gas monitoring	-	\$4,000	\$4,000	-	-	INET subscription - gas monitoring system

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Rodent Trapping	-	\$500	\$500	-	-	Rodent trapping / pest control
Warehouse Inventory	-	\$3,500	\$2,000	-\$1,500	-	Warehouse inventory
Purchased Power OUC	\$5,291,168	\$5,291,168	\$11,313,980	\$6,022,812	113.83%	Supplemental Requirement Purchased Power
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
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.
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 should be received in JAN'26 is the bill for December 2025.
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.
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
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
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	-	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
Net Meter Power Purchase	-	\$2,000	\$2,000	-	-	Net Meter Power Purchase
Other Contractual Service	\$275,275	\$275,275	\$274,500	-\$775	-0.28%	
Fire Extinguisher Service	-	\$2,000	\$2,500	\$500	-	Fire Extinguisher Service
Halon / CO2 systems	-	\$5,600	\$6,000	\$400	-	Halon & CO2 Engineering System
WEBGADS	-	\$2,550	\$3,000	\$450	-	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	-	-	Waste clean up & removal
DCS Service	-	\$10,000	\$10,000	-	-	Control DCS (Distr Contr Sys)
Solar Field Maintenance Fee	-	\$90,000	\$90,000	-	-	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	-	-	Horizon Energy LLC
Demand Response Study	-	\$50,000	-	-\$50,000	-	"Demand Response Study - to help control and reduce energy demand Will not be included in FY26
Solar Energy Loan Fund	-	\$100,000	-	-\$100,000	-	Solar Energy Loan Fund per year (To be funded by American Rescue Plan Act, (ARPA) if

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						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	-	Taglink/StilWell Associates Annual Fee - Lock Out Tag Out (LOTO), Confined Space. Will not be included in FY26
Net Meter Contra	-	\$5,000	\$5,000	-	-	Solar Customer Credits - Net Meter Customers are credited for MW's generated above their total consumption.
Training/Registration	\$14,000	\$14,000	\$10,000	-\$4,000	-28.57%	Additional training for operations as well as conferences; FMPPA Hurricane Conference, FMEA Annual Conference, and various training courses.
Postage & Freight	\$2,500	\$2,500	\$2,725	\$225	9.00%	Postage and freight charges for Power Plant
Water	\$50,000	\$50,000	\$54,000	\$4,000	8.00%	
Sewer	\$85,000	\$85,000	\$117,046	\$32,046	37.70%	
Electricity	\$6,500	\$6,500	\$7,020	\$520	8.00%	
Refuse/Waste Disposal	\$8,000	\$8,000	\$8,640	\$640	8.00%	
Natural Gas	\$250,000	\$250,000	\$200,000	-\$50,000	-20.00%	Gas purchase to run units
Operating/Capital Leasing	\$7,000	\$7,000	\$7,000	-	0.00%	
Copier Leasing	-	\$3,000	\$3,000	-	-	copier leasing
Click Charges for Copier	-	\$1,000	\$1,000	-	-	Click charges for copier
Manlift Leasing	-	\$3,000	\$3,000	-	-	Manlift Leasing
Property/Liability	\$1,430,378	\$1,430,378	\$1,573,416	\$143,038	10.00%	
Equipment-General	\$20,575	\$20,575	\$21,500	\$925	4.50%	
LockOut System	-	\$2,000	\$2,000	-	-	Lock out, tag out system
Fork Truck Repairs	-	\$1,500	\$5,000	\$3,500	-	Forklift repairs
Golf Cart Repairs	-	\$1,500	\$2,500	\$1,000	-	Golf cart repairs
Annual Air Compressor Service	-	\$9,000	\$12,000	\$3,000	-	Various code well repairs
Mark V Diagnostics	-	\$5,000	-	-\$5,000	-	No longer needed due to Steam Asset retirement
Tank refills and blade sharpening	-	\$500	-	-\$500	-	No longer needed due to Steam Asset retirement
Repair dry block calibrator & calibrate	-	\$1,000	-	-\$1,000	-	No longer needed due to Steam Asset retirement
Solid State relay	-	\$75	-	-\$75	-	No longer needed due to Steam Asset retirement
Equipment-Garage	\$9,125	\$9,125	\$10,494	\$1,369	15.00%	
Boiler Plant	\$25,000	\$25,000	\$5,000	-\$20,000	-80.00%	Various piping-welding to maintain the plant.
Electrical Plant	\$125,000	\$125,000	\$25,000	-\$100,000	-80.00%	
Emergency Repairs	-	\$25,000	\$20,000	-\$5,000	-	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	-	No longer needed due to Steam Asset retirement
Steam Plant	\$11,000	\$11,000	\$2,500	-\$8,500	-77.27%	
RO Maintenance	-	\$1,000	\$2,500	\$1,500	-	RO Membrane Service
Ion exchange modification (Acid tank)	-	\$10,000	-	-\$10,000	-	No longer needed due to Steam Asset retirement

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 Plant	\$10,000	\$10,000	\$7,500	-\$2,500	-25.00%	
Plant Maintenance / Repairs	-	\$10,000	\$7,500	-\$2,500	-	Plant Maintenance / Repairs
Printing & Binding	\$2,500	\$2,500	\$2,500	-	0.00%	printing services, paper & printing cartridges
Advertising	\$2,000	\$2,000	\$2,000	-	0.00%	Advertising /Ads
Office Supplies	\$2,000	\$2,000	\$800	-\$1,200	-60.00%	Office Supplies
Office Furniture	\$500	\$500	\$500	-	0.00%	Control Room Chairs
Gas, Lubricants, & Oil	\$1,500	\$1,500	\$1,500	-	0.00%	Gas Lubricant & Oil
Lubricants	\$2,500	\$2,500	-	-\$2,500	-100.00%	Budget captured in Gas GL 52- 10
Small Tools & Equipment	\$5,000	\$5,000	\$5,000	-	0.00%	Small Tools and equipment
Chemicals	\$30,000	\$30,000	\$3,000	-\$27,000	-90.00%	Misc Chemicals
Uniforms	\$3,500	\$3,500	\$2,000	-\$1,500	-42.86%	Uniform Costs
Lab	\$1,500	\$1,500	-	-\$1,500	-100.00%	
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	-	Parts Washer
Rags & Mats	-	\$7,000	\$2,500	-\$4,500	-	Rags and Mats
Safety Boots	-	\$1,440	\$500	-\$940	-	Safety Boots
First Aid Kit	-	\$200	\$200	-	-	First Aid Kit
Bottled Water	-	\$1,000	\$500	-\$500	-	Bottled Water
Nextair Airgas	-	\$15,000	-	-\$15,000	-	No longer needed due to Steam Asset retirement
Grainger Industrial tools & supplies	-	\$4,000	-	-\$4,000	-	No longer needed due to Steam Asset retirement
Consolidated Water	-	\$2,500	-	-\$2,500	-	No longer needed due to Steam Asset retirement
Books, Pub, Subsc, & Memb	\$95,000	\$95,000	\$95,000	-	0.00%	
FGU Annual Membership Dues	-	\$95,000	\$95,000	-	-	FGU Annual Membership dues. LWB Annual dues with our Membership in FGU.
Capital Outlay Contra	-\$83,778	-\$83,778	-	\$83,778	-100.00%	
Total Steam Power Generation	\$36,472,117	\$36,479,117	\$33,101,910	-\$3,377,207	-9.24%	
Power System Operation						
Regular	\$932,041	\$932,041	\$1,167,400	\$235,359	25.25%	The increase/decrease in salaries is due to position reclassifications and transfers
Standard Overtime	\$120,000	\$120,000	\$160,000	\$40,000	33.33%	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.
Longevity	\$8,325	\$8,325	\$10,800	\$2,475	29.73%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$4,500	\$4,500	\$4,500	-	0.00%	
FICA Taxes	\$81,393	\$81,393	\$102,648	\$21,255	26.11%	
Defined Benefit Plan	\$233,010	\$233,010	\$293,724	\$60,714	26.06%	
Life & Health Insurance	\$130,619	\$130,619	\$177,485	\$46,866	35.88%	
Workers' Comp Regular	\$19,192	\$19,192	\$20,152	\$960	5.00%	
Internal IT Support	\$123,770	\$123,770	\$130,138	\$6,368	5.15%	

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	\$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	-	-	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	-	North American Electric Reliability Corporation (NERC) Regulatory Assessments.
FRCC - Regulatory Assessments	-	\$195,200	\$252,000	\$56,800	-	Florida Reliability Coordinating Council (FRCC) regulatory assessments.
FEPCG - Regulatory Assessments	-	\$21,750	\$22,000	\$250	-	Florida Electric Power Coordinating Group (FEPCG) quarterly assessments.
SERC - Regulatory Assessments	-	\$212,839	\$215,000	\$2,161	-	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	-	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.
Fire Extinguisher Maintenance	-	-	\$150	\$150	-	On site fire extinguisher maintenance and service.
Maintenance	\$6,000	\$6,000	\$6,000	-	0.00%	

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Pantropic Power	-	\$6,000	\$6,000	-	-	Maintenance for the back up generator for the 116 S. College Street building. This building houses the City I.T. Network
Other Contractual Service	\$605,400	\$605,400	\$905,650	\$300,250	49.60%	
Janitorial Services	-	\$5,400	\$5,400	-	-	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	-	-	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.
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.
Water	\$1,600	\$1,600	\$1,728	\$128	8.00%	
Sewer	\$400	\$400	\$432	\$32	8.00%	
Electricity	\$40,000	\$40,000	\$44,668	\$4,668	11.67%	
Refuse/Waste Disposal	\$9,500	\$9,500	\$10,526	\$1,026	10.80%	
Operating/Capital Leasing	\$3,750	\$3,750	\$3,450	-\$300	-8.00%	
Canon Copier Lease	-	\$3,750	\$3,450	-\$300	-	Monthly charge for the Canon copier lease for System Operations
Property/Liability	\$85,531	\$85,531	\$94,084	\$8,553	10.00%	
Equipment-General	\$2,000	\$2,000	\$2,000	-	0.00%	Repair and maintenance as needed for the System Operations division.
Equipment-Utilities	\$1,000	\$1,000	\$1,000	-	0.00%	Repair and maintenance as needed for the System Operations division.

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
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	-	-	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	-	-	Printing and binding of system map books
Office Supplies	\$3,000	\$3,000	\$3,000	-	0.00%	Office Supplies. Pens, paper, books, paper towels, cleaning products.
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.
Uniforms	-	-	\$500	\$500	-	Uniform shirts and jackets as needed for team members.
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).
Capital Outlay Contra	-\$134,543	-\$134,543	-\$134,543	-	0.00%	
Total Power System Operation	\$2,994,338	\$2,994,338	\$3,734,318	\$739,980	24.71%	
Distribution						
Regular	\$3,146,333	\$3,146,333	\$3,347,345	\$201,012	6.39%	The increase/decrease in salaries is due to position reclassifications and transfers
Part Time	\$48,675	\$48,675	\$51,109	\$2,434	5.00%	
Standard Overtime	\$1,000,000	\$1,000,000	\$1,500,000	\$500,000	50.00%	Transmission & Distribution Overtime
Longevity	\$1,125	\$1,125	\$3,700	\$2,575	228.89%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$4,500	\$4,500	\$4,500	-	0.00%	
FICA Taxes	\$269,733	\$269,733	\$293,525	\$23,792	8.82%	
Defined Benefit Plan	\$748,806	\$748,806	\$1,082,250	\$333,444	44.53%	
401-a Plan	\$15,111	\$15,111	\$15,866	\$755	5.00%	
Life & Health Insurance	\$443,002	\$443,002	\$518,344	\$75,342	17.01%	
Workers' Comp Regular	\$71,568	\$71,568	\$75,146	\$3,578	5.00%	
Equipment Test	\$25,000	\$25,000	\$25,000	-	0.00%	TESTING RUBBER GOODS, DIELECTRIC TESTING OF TRUCK
Internal IT Support	\$64,597	\$64,597	\$74,725	\$10,128	15.68%	
Environmental Compl	\$5,000	\$5,000	\$5,000	-	0.00%	Oil disposal and cleanup such as transformer leaks
Other	\$150,000	\$150,000	\$150,000	-	0.00%	Service replacements and underground boring 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
Other Contractual Service	\$115,250	\$115,250	\$150,250	\$35,000	30.37%	
Dumping	-	\$90,000	\$125,000	\$35,000	-	Refuse disposal, scrap metal removal for recycling, locating of underground services by Sunshine One Call

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Automated External Defibrillator (AED)	-	\$25,250	\$25,250	-	-	Maintenance of the Automatic External Defibrillator (AED) on the trucks.
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.
Training/Registration	\$45,000	\$45,000	\$45,000	-	0.00%	
First Aid and CPR	-	\$15,000	\$15,000	-	-	First Aid, CPR, Pole top rescue, confined space training
Safety Meeting	-	\$15,000	\$15,000	-	-	FMPA All hands safety training/meetings
Rodeo	-	\$15,000	\$15,000	-	-	Lineman Competition. Yearly FMEA Lineman's Rodeo competition in which LWBEU competes against other Municipal utilities in the State.
Postage & Freight	\$10,000	\$10,000	\$10,900	\$900	9.00%	Shipping charges, postage, freight of rubber gloves
Water	\$6,800	\$6,800	\$7,344	\$544	8.00%	
Sewer	\$2,000	\$2,000	\$2,363	\$363	18.15%	
Electricity	\$50,000	\$50,000	\$65,839	\$15,839	31.68%	
Refuse/Waste Disposal	\$15,500	\$15,500	\$2,164	-\$13,336	-86.04%	
Vehicles	\$35,000	\$35,000	\$45,000	\$10,000	28.57%	
Crane Rental	-	\$25,000	\$35,000	\$10,000	-	Crane rental-setting concrete poles & other tasks
Sign rental	-	\$10,000	\$10,000	-	-	Additional sign board rental
Property/Liability	\$195,886	\$195,886	\$215,475	\$19,589	10.00%	
Equipment-General	\$7,500	\$7,500	\$11,000	\$3,500	46.67%	System maintenance & general distribution repairs
Equipment-Garage	\$70,357	\$70,357	\$70,416	\$59	0.08%	
Small Equipment	\$10,000	\$10,000	\$10,000	-	0.00%	Small tools and equip repairs
Heavy Equipment	\$25,000	\$25,000	\$50,000	\$25,000	100.00%	In house repairs and maintenance of heavy equipment
Heavy Equip-ext repairs	\$125,000	\$125,000	\$175,000	\$50,000	40.00%	Sole source outside truck repairs
CAIC	\$160,000	\$160,000	\$172,800	\$12,800	8.00%	Project expenses related to Contribution in Aid of Construction (CIAC): poles, transformers, cable, wires, etc.
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
Substation Equipment	\$600,000	\$600,000	\$610,000	\$10,000	1.67%	
Maintenance	-	\$200,000	\$210,000	\$10,000	-	Maintenance & Repairs of substation equipment and building
Emergency Maintenance	-	\$300,000	\$200,000	-\$100,000	-	Emergency Maintenance cost for substation
Materials	-	\$100,000	\$200,000	\$100,000	-	Materials & Equipment
Poles, Towers & Fixtures	\$600,000	\$600,000	\$700,000	\$100,000	16.67%	Poles, bolts insulators and all related electric utility materials and hardware
Overhead Conductors	\$100,000	\$100,000	\$150,000	\$50,000	50.00%	Overhead conductors for current jobs and warehouse stock.

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Underground Conductors	\$50,000	\$50,000	\$150,000	\$100,000	200.00%	Underground conductors for current jobs and warehouse stock.
Line Transformers	\$350,000	\$350,000	\$450,000	\$100,000	28.57%	Transformers for current jobs and warehouse stock.
Services	\$5,000	\$5,000	\$5,000	-	0.00%	Specialized services - moving containers
Printing & Binding	\$2,000	\$2,000	\$2,000	-	0.00%	Outside printing of training guides, booklets and door hangers for outage notification
Advertising	\$2,500	\$2,500	\$2,500	-	0.00%	Job opening Advertisements
Oblig/Other	\$500	\$500	\$500	-	0.00%	Renewals of Commercial Driver's License
Gas, Lubricants, & Oil	\$100,000	\$100,000	\$100,000	-	0.00%	Gas, lubricant and oil for Electric Utility Vehicles.
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.
Chemicals	\$1,000	\$1,000	\$1,000	-	0.00%	Chemicals to clean trucks and dielectric rubber goods
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.
Other	\$70,000	\$70,000	\$80,000	\$10,000	14.29%	Safety & climbing equip, gloves, lights, sunscreen, bug repellent, towels, water cooler for trucks.
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.
Capital Outlay Contra	-\$2,599,507	-\$2,599,507	-\$2,703,487	-\$103,980	4.00%	
Total Distribution	\$7,965,636	\$7,965,636	\$9,264,974	\$1,299,338	16.31%	
Meter Shop						
Regular	\$768,780	\$768,780	\$699,520	-\$69,260	-9.01%	The increase/decrease in salaries is due to position reclassifications and transfers
Part Time	\$79,052	\$79,052	\$163,992	\$84,940	107.45%	
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
Longevity	\$3,300	\$3,300	\$6,500	\$3,200	96.97%	Increase serves as a placeholder for the tentative longevity bonus
FICA Taxes	\$66,642	\$66,642	\$68,086	\$1,444	2.17%	
Defined Benefit Plan	\$192,195	\$192,195	\$156,315	-\$35,880	-18.67%	
Life & Health Insurance	\$154,977	\$154,977	\$138,237	-\$16,740	-10.80%	
Workers' Comp Regular	\$12,794	\$12,794	\$13,434	\$640	5.00%	
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	-	-	Meter Shop test board annual calibration
Tool Calibration	-	\$2,000	\$2,000	-	-	Small tool calibration
Internal IT Support	\$173,265	\$173,265	\$171,933	-\$1,332	-0.77%	
Other	\$185,000	\$185,000	\$115,000	-\$70,000	-37.84%	To cover the cost for the annual support agreement with our

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						advanced metering infrastructure (AMI) vendor (Tantalus). 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	-	-	To cover the cost for the annual support agreement with our advanced metering infrastructure (AMI) vendor (Tantalus). 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	-	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 5/16/25. \$20,000 transferring to 401-6010-531.31-90 and \$50,000 to 401-6035-531.46-77
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	-	-	Annual support agreement for our meter reading software system (Itron FCS).
Licensing and Maintenance Agreement	-	\$2,400	\$2,400	-	-	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.
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

Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Drops + Watts	-	\$15,000	\$15,000	-	-	functions, such as audit scheduling and report creation 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
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
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
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
Postage & Freight	\$1,000	\$1,000	\$1,090	\$90	9.00%	Meter Shop shipping costs through Warehouse
Property/Liability	\$47,817	\$47,817	\$52,599	\$4,782	10.00%	
Equipment-Garage	\$64,803	\$64,803	\$74,520	\$9,717	14.99%	
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
Meters	\$165,000	\$165,000	\$268,000	\$103,000	62.42%	Budget due to rising cost of new electric meters. Single 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
St Lights & School Signal	\$15,000	\$15,000	\$15,000	-	0.00%	Repair & Maintenance of solar school lights/EV Charger Maintenance
Office Supplies	-	-	\$6,000	\$6,000	-	This account is for general office supplies for the Meter Shop, such as pens, paper, ink toner, etc.
Gas, Lubricants, & Oil	\$7,500	\$7,500	\$7,499	-\$1	-0.01%	Gas, Lube, and oil for Meter Shop vehicles
Small Tools & Equipment	\$3,000	\$3,000	\$3,000	-	0.00%	Small tools & equip for Meter Shop
Uniforms	\$15,000	\$15,000	\$15,000	-	0.00%	Flame-Retardant uniforms and safety boots for Meter Shop & Conservation

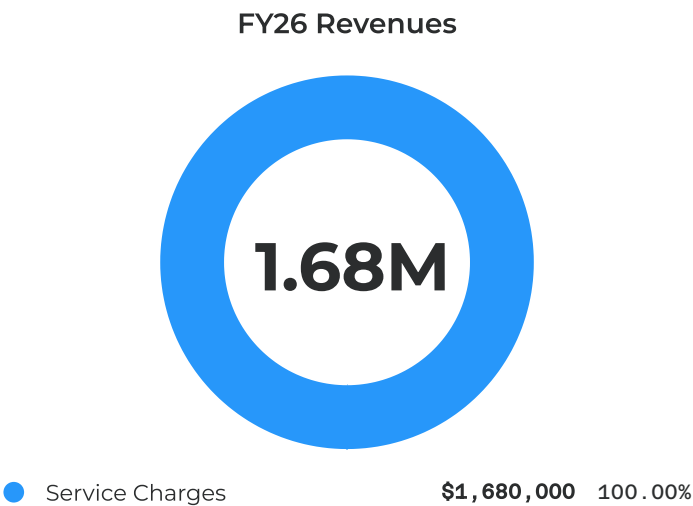
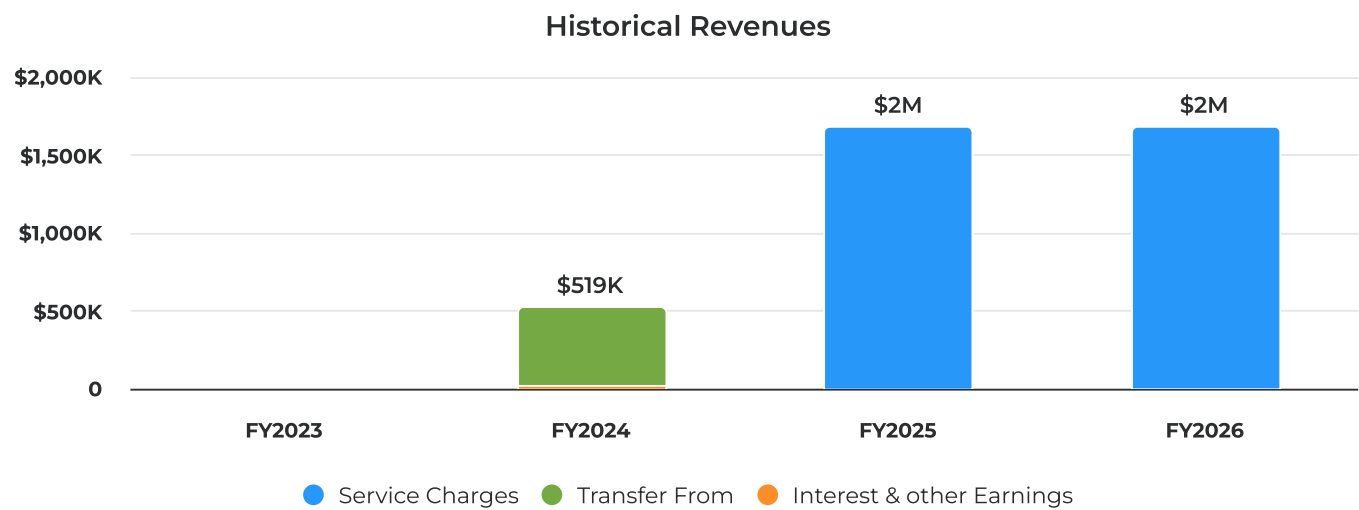
Electric Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Total Meter Shop	\$2,049,375	\$2,049,375	\$2,066,975	\$17,600	0.86%	
Non-Departmental						
Principal	-	\$764,161	\$2,158,908	\$1,394,747	-	
2020AB Non Adv.	-	\$80,863	\$83,908	\$3,045	-	
2020 UT Bond Series	-	\$23,298	\$1,390,000	\$1,366,702	-	
2022 UT Bond	-	\$660,000	\$685,000	\$25,000	-	
Interest	-	\$5,382,000	\$5,513,812	\$131,812	-	
2020AB Non Adv.	-	\$1,320,000	\$20,362	-\$1,299,638	-	
2020 UT Bond Series	-	\$2,371,950	\$2,338,950	-\$33,000	-	
2022 UT Bond	-	\$1,690,050	\$1,663,150	-\$26,900	-	
2025 UT Bond Series	-	-	\$1,491,350	\$1,491,350	-	
Bank Charges and Fees	\$50,000	\$50,000	\$5,500	-\$44,500	-89.00%	
Debt	\$6,190,961	\$6,146,161	-	-\$6,146,161	-100.00%	
2020AB Non Adv. Series Principal	-	\$80,863	-	-\$80,863	-	
2020AB Non Adv. Series Interest	-	\$1,320,000	-	-\$1,320,000	-	
2020 UT Bond Series Principal	-	\$23,298	-	-\$23,298	-	
2020 UT Bond Series Interest	-	\$2,371,950	-	-\$2,371,950	-	
2022 UT Bond Principal	-	\$660,000	-	-\$660,000	-	
2022 UT Bond Interest	-	\$1,690,050	-	-\$1,690,050	-	
Interfund Admins Services	\$2,856,812	\$2,856,812	\$3,460,887	\$604,075	21.15%	
Contribution to GF	\$5,832,053	\$5,832,053	\$6,012,967	\$180,914	3.10%	
To General Fund	\$149,000	\$149,000	\$149,000	-	0.00%	
EU Building Maintenance 46-10	-	\$149,000	\$149,000	-	-	
Total Non-Departmental	\$15,078,826	\$21,180,187	\$17,301,074	-\$3,879,113	14.74%	
Total Expenditures	\$72,518,528	\$78,626,879	\$74,680,410	-\$3,946,469	2.98%	

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EU Storm Fund

Revenues



Revenues

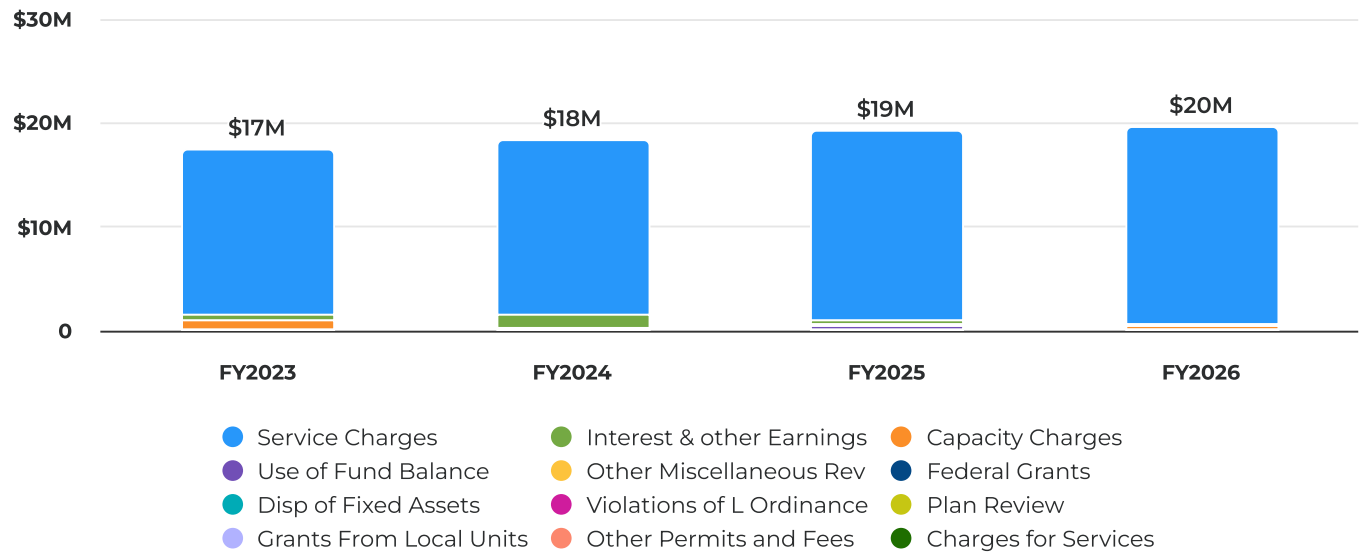
Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	Change % FY25 to FY26
Service Charges					
Electric Sales	-	\$1,444,800	\$1,444,800	-	0.00%
Electric Sales	-	\$235,200	\$235,200	-	0.00%
Total Service Charges	-	\$1,680,000	\$1,680,000	-	0.00%
Interest & other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

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	Change % FY25 to FY26
Total Revenues	\$519,418	\$1,680,000	\$1,680,000	-	0.00%

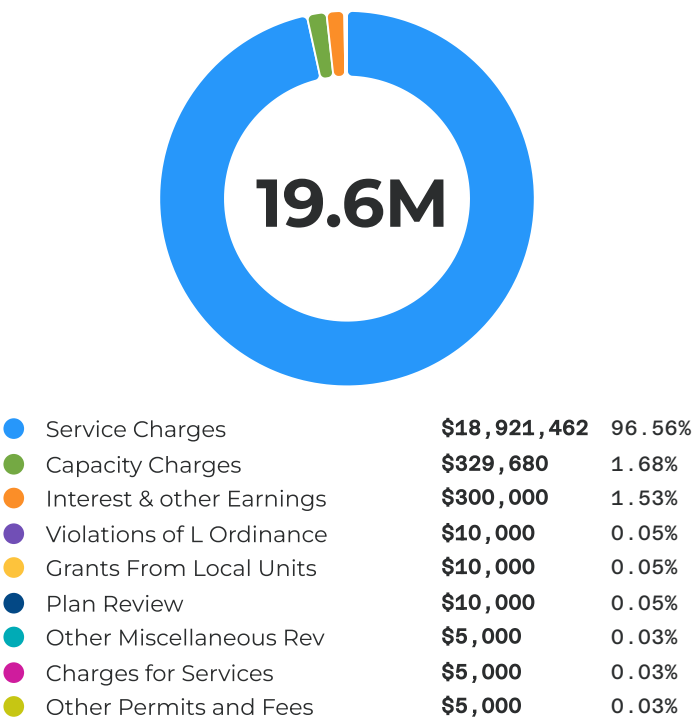
Water Fund

Revenues

Historical Revenues by Sub Activity



FY26 Revenues by Sub Activity



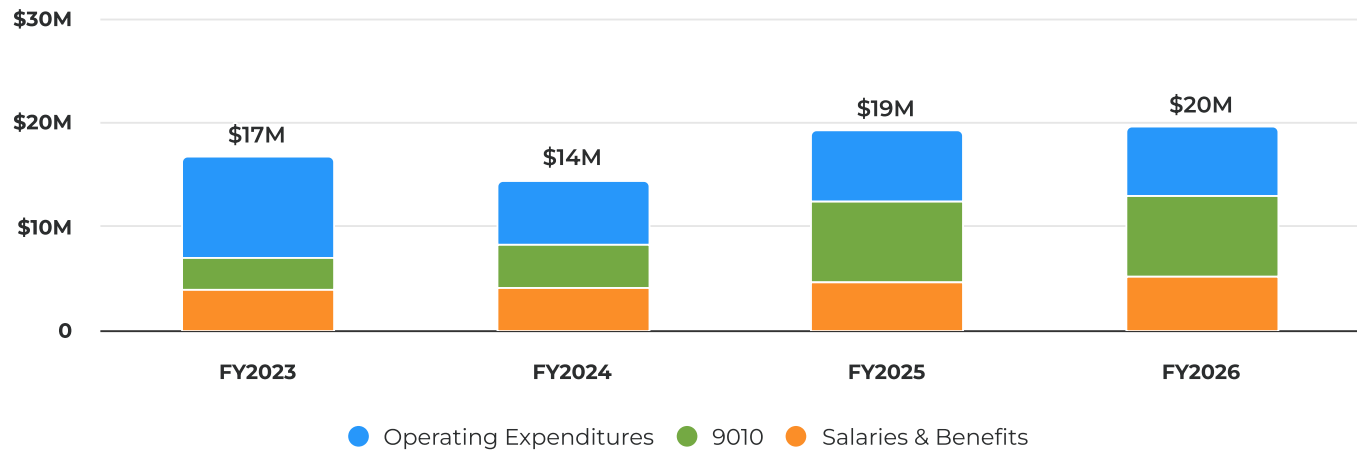
Revenues by Sub Activity

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 Review Fee	-	\$38	\$10,000	\$10,000	-	0.00%
Total Plan Review	-	\$38	\$10,000	\$10,000	-	0.00%
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						
Water	\$45,904	-	-	-	-	-
Total Federal Grants	\$45,904	-	-	-	-	-
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						
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						
Metered	\$15,665,319	\$16,634,455	\$18,030,251	\$18,751,462	\$721,211	4.00%
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						
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						
Investments	\$545,429	\$921,363	\$300,000	\$300,000	-	0.00%
Unrealized Gain/(Loss)	-\$8,032	\$264,716	-	-	-	-
Realized Gain/(Loss)	-	\$74,377	-	-	-	-
Total Interest & other Earnings	\$537,397	\$1,260,456	\$300,000	\$300,000	-	0.00%
Capacity Charges						
Capacity Charges	\$54,337	\$21,295	\$55,000	\$55,000	-	0.00%
Residential	\$840,106	\$113,502	\$218,000	\$218,000	-	0.00%
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						
Disp of Fixed Assets	-	\$34,300	-	-	-	-
Total Disp of Fixed Assets	-	\$34,300	-	-	-	-
Other Miscellaneous Rev						
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						

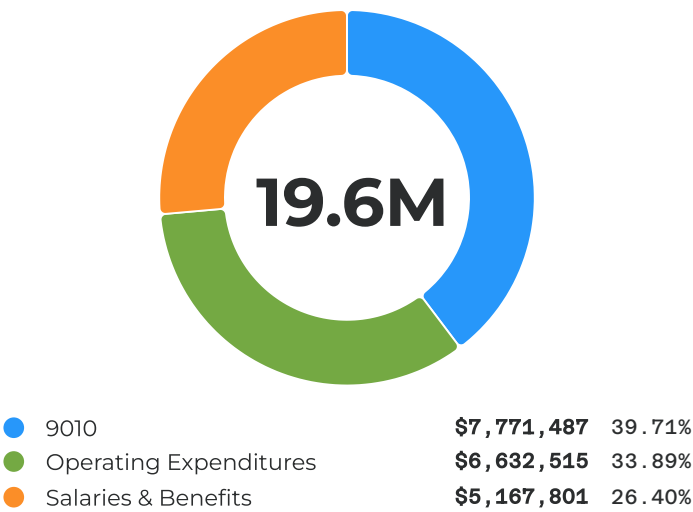
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Use of Fund Balance	-	-	\$330,000	-	-\$330,000	-100.00%
Total Use of Fund Balance	-	-	\$330,000	-	-\$330,000	-100.00%
Total Revenues	\$17,425,985	\$18,332,366	\$19,219,931	\$19,596,142	\$376,211	1.96%

Expenditures

Historical Expenditures Summary



FY26 Expenditures Summary

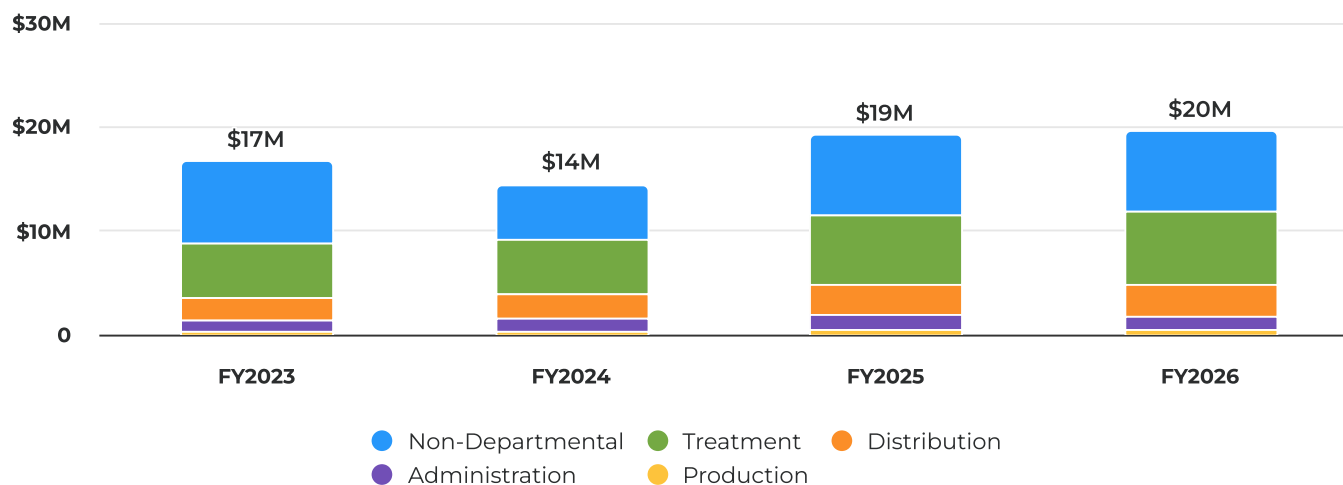


Expenditures Summary

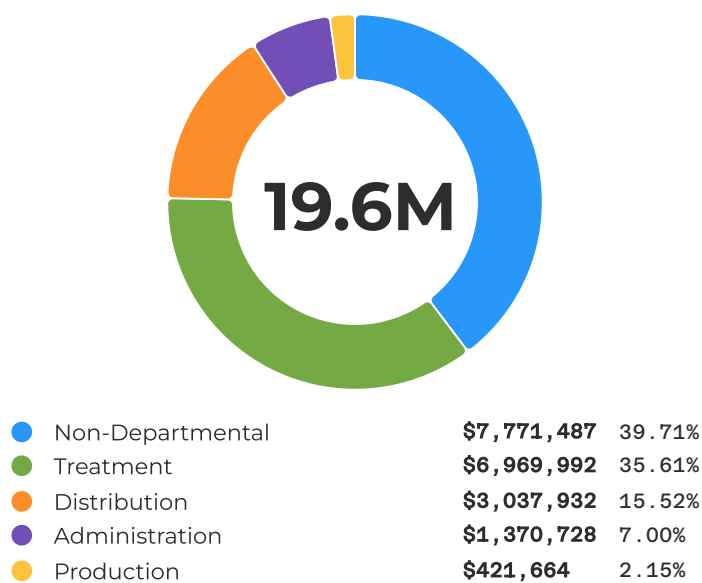
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$3,868,095.00	\$4,108,802.00	\$4,628,441.00	\$5,167,801.00	\$539,360.00	11.65%
Operating Expenditures	\$9,723,307.00	\$6,254,887.00	\$6,849,161.00	\$6,632,515.00	-\$216,646.00	-3.16%
9010	\$3,079,421.00	\$4,076,315.00	\$7,740,331.00	\$7,771,487.00	\$31,156.00	0.40%
Total Expenditures	\$16,670,823.00	\$14,440,004.00	\$19,217,933.00	\$19,571,803.00	\$353,870.00	1.84%

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						
Regular	\$488,389	\$383,203	\$410,344	\$385,506	-\$24,838	-6.05%
Unused Vacation Pay	\$24,686	-	-	-	-	-
Part Time	\$4,656	\$10,327	-	\$23,620	\$23,620	-
Standard Overtime	\$5,407	\$718	-	\$800	-	-
Longevity	\$1,102	\$533	\$555	\$850	\$295	53.15%
Other Pays	\$6,952	\$1,885	\$8,055	\$8,055	-	0.00%
FICA Taxes	\$37,435	\$33,892	\$31,888	\$31,982	\$94	0.29%
Defined Benefit Plan	\$24,044	\$33,458	\$28,669	\$35,778	\$7,109	24.80%
401-a Plan	\$27,217	\$28,092	\$29,567	\$25,065	-\$4,502	-15.23%
Life & Health Insurance	\$54,332	\$60,513	\$72,330	\$76,027	\$3,697	5.11%
Workers' Comp Regular	\$9,716	\$6,078	\$8,245	\$8,657	\$412	5.00%
Legal	\$14,883	\$16,407	\$40,000	\$40,000	-	0.00%
Internal IT Support	\$64,350	\$65,207	\$74,694	\$77,384	\$2,690	3.60%
Prof Services Other	\$307,053	\$464,760	\$490,000	\$490,000	-	0.00%
Accounting & Auditing	\$29,438	\$17,296	\$35,000	\$42,900	\$7,900	22.57%
Other Contractual Service	\$9,240	\$31,814	\$143,000	\$67,200	-\$75,800	-53.01%
Training/Registration	\$2,661	\$3,720	\$6,000	\$6,000	-	0.00%
Lodging/Transportation	-	-	\$2,000	\$2,000	-	0.00%
Operating/Capital Leasing	\$3,257	\$3,490	\$4,000	\$4,000	-	0.00%
Equipment-General	-	-	\$3,000	\$3,000	-	0.00%
Equipment-Garage	-	\$11,270	\$12,961	\$14,904	\$1,943	14.99%
Printing & Binding	\$312	-	\$3,000	\$3,000	-	0.00%
Promotional Activities	\$2,561	\$869	\$5,000	\$5,000	-	0.00%
Advertising	-	-	\$2,500	\$2,500	-	0.00%
Office Supplies	\$3,315	\$4,110	\$4,000	\$5,000	\$1,000	25.00%
Uniforms	-	-	-	\$500	-	-
Other	\$587	-	\$4,000	\$2,000	-\$2,000	-50.00%
Books, Publ, Subsc & Memb	\$940	\$775	\$2,000	\$2,000	-	0.00%
Information Technology	-	\$6,418	\$5,000	\$5,000	-	0.00%
Misc. Equipment	-	-	\$4,000	\$2,000	-\$2,000	-50.00%
Total Administration	\$1,122,533	\$1,184,835	\$1,429,808	\$1,370,728	-\$59,080	-4.13%
Distribution						
Regular	\$711,947	\$940,068	\$927,135	\$1,013,455	\$86,320	9.31%
Unused Vacation Pay	-\$1,752	-	-	-	-	-
Standard Overtime	\$34,658	\$26,873	\$71,800	\$75,390	\$3,590	5.00%
Longevity	\$3,378	\$4,401	\$1,350	\$4,250	\$2,900	214.81%
Other Pays	\$3,222	\$2,568	-	-	-	-
FICA Taxes	\$55,143	\$67,974	\$76,522	\$83,622	\$7,100	9.28%
Defined Benefit Plan	\$195,514	\$157,335	\$231,784	\$242,867	\$11,083	4.78%
Life & Health Insurance	\$156,020	\$184,451	\$201,206	\$236,480	\$35,274	17.53%
Workers' Comp Regular	\$22,182	\$22,162	\$29,968	\$31,466	\$1,498	5.00%
Internal IT Support	\$74,161	\$75,456	\$87,335	\$84,899	-\$2,436	-2.79%
Maintenance	\$82,909	\$84,962	\$200,000	\$205,000	\$5,000	2.50%
Other Contractual Service	\$128,805	\$142,024	\$145,000	\$145,000	-	0.00%
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
Training/Registration	\$305	\$1,049	\$4,000	\$6,000	\$2,000	50.00%
Postage & Freight	\$418	\$551	\$2,000	\$2,000	-	0.00%
Water	-	-	\$2,000	\$2,160	\$160	8.00%
Sewer	\$438	\$288	\$1,000	\$1,404	\$404	40.40%
Electricity	\$36,050	\$29,021	\$30,000	\$41,754	\$11,754	39.18%
Building	\$12,409	\$15,152	\$17,500	\$20,000	\$2,500	14.29%
Operating/Capital Leasing	\$15,746	\$19,691	\$10,000	\$15,000	\$5,000	50.00%
Property/Liability	\$53,519	\$72,251	\$97,539	\$107,293	\$9,754	10.00%
Buildings	\$4,103	\$119	-	-	-	-
Equipment-General	\$2,531	\$354	\$10,000	\$6,000	-\$4,000	-40.00%
Equipment-Garage	\$65,000	\$74,750	\$85,963	\$112,392	\$26,429	30.74%
Heavy Equipment	\$12,510	\$7,112	\$15,000	\$15,000	-	0.00%
Heavy Equip-ext repairs	\$3,600	\$11,808	\$10,000	\$13,000	\$3,000	30.00%
Mains	\$147,978	\$130,242	\$190,000	\$174,000	-\$16,000	-8.42%
Hydrants	\$30,162	\$30,779	\$30,000	\$30,000	-	0.00%
Meters/Lines	\$191,403	\$219,646	\$300,000	\$284,000	-\$16,000	-5.33%
Printing & Binding	\$1,073	\$511	\$1,000	\$1,000	-	0.00%
Office Supplies	\$2,199	\$574	\$3,500	\$3,500	-	0.00%
Gas, Lubricants & Oil	\$27,380	\$18,675	\$30,000	\$25,000	-\$5,000	-16.67%
Small Tools & Equipment	\$18,486	\$13,568	\$25,000	\$26,000	\$1,000	4.00%
Uniforms	\$4,769	\$5,172	\$10,000	\$10,000	-	0.00%
Books, Publ, Subsc & Memb	\$50	-	\$1,000	\$1,000	-	0.00%
Machinery & Equipment	-	-	\$4,000	\$4,000	-	0.00%
Information Technology	-	\$2,139	-	-	-	-
Total Distribution	\$2,106,028	\$2,371,738	\$2,866,602	\$3,037,932	\$171,330	5.98%
Production						
Other Contractual Service	-	-	\$800	\$800	-	0.00%
Water	-	-	\$1,100	\$1,188	\$88	8.00%
Electricity	\$196,628	\$176,733	\$200,000	\$225,845	\$25,845	12.92%
Vehicles	-	-	\$3,000	\$3,000	-	0.00%
Property/Liability	\$34,500	\$46,575	\$62,876	\$69,164	\$6,288	10.00%
Buildings	-	\$2,915	-	-	-	-
Equipment-General	\$4,737	\$4,182	\$10,000	\$10,000	-	0.00%
Wells	\$74,565	\$49,402	\$170,000	\$111,667	-\$58,333	-34.31%
Total Production	\$310,430	\$279,807	\$447,776	\$421,664	-\$26,112	-5.83%
Treatment						
Regular	\$1,205,853	\$1,381,943	\$1,541,189	\$1,785,097	\$243,908	15.83%
Unused Vacation Pay	\$7,539	-	-	-	-	-
Standard Overtime	\$124,056	\$94,316	\$92,000	\$96,600	\$4,600	5.00%
Longevity	\$7,075	\$11,886	\$2,812	\$8,900	\$6,088	216.50%
Other Pays	\$1,859	\$393	-	-	-	-
FICA Taxes	\$100,398	\$109,859	\$125,154	\$144,631	\$19,477	15.56%
Defined Benefit Plan	\$326,558	\$281,706	\$385,297	\$418,292	\$32,995	8.56%
Life & Health Insurance	\$193,325	\$225,585	\$302,041	\$377,354	\$75,313	24.93%
Workers' Comp Regular	\$37,184	\$38,583	\$50,530	\$53,057	\$2,527	5.00%
Internal IT Support	\$70,279	\$74,227	\$86,775	\$97,175	\$10,400	11.99%
Prof Services Other	\$45,166	\$46,627	\$320,700	\$220,700	-\$100,000	-31.18%

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	\$501,528	\$210,359	\$541,849	\$304,503	-\$237,346	-43.80%
Right of Way	\$1,046	\$1,079	\$2,000	\$2,000	-	0.00%
Training/Registration	\$4,985	\$15,749	\$12,500	\$30,000	\$17,500	140.00%
Postage & Freight	\$5,230	\$1,845	\$10,000	\$10,000	-	0.00%
Water	\$156,656	\$178,015	\$230,000	\$230,000	-	0.00%
Electricity	\$771,975	\$705,251	\$700,000	\$756,000	\$56,000	8.00%
Refuse/Waste Disposal	\$5,348	\$5,502	\$4,500	\$5,760	\$1,260	28.00%
Building	\$12,916	\$15,001	\$20,000	\$22,500	\$2,500	12.50%
Property/Liability	\$530,328	\$715,943	\$966,523	\$1,063,175	\$96,652	10.00%
Buildings	\$13,416	\$20,752	-	-	-	-
Equipment-General	\$195,852	\$124,141	\$150,000	\$135,000	-\$15,000	-10.00%
Equipment-Garage	\$53,000	\$30,475	\$35,046	\$58,248	\$23,202	66.20%
Heavy Equipment	\$4,568	\$302	\$4,000	\$4,000	-	0.00%
Printing & Binding	\$3,492	\$7,292	\$8,000	\$6,000	-\$2,000	-25.00%
Advertising	\$274	\$168	\$1,500	\$500	-\$1,000	-66.67%
Office Supplies	\$1,944	-	\$2,000	\$1,500	-\$500	-25.00%
Gas, Lubricants & Oil	\$22,357	\$19,902	\$36,000	\$33,000	-\$3,000	-8.33%
Small Tools & Equipment	\$11,781	\$8,018	\$15,000	\$13,500	-\$1,500	-10.00%
Chemicals	\$659,284	\$750,500	\$848,000	\$848,000	-	0.00%
Uniforms	\$12,529	\$7,643	\$10,000	\$12,000	\$2,000	20.00%
Lab	\$103,437	\$76,163	\$115,000	\$120,000	\$5,000	4.35%
Other	\$72,916	\$72,612	\$87,500	\$85,000	-\$2,500	-2.86%
Books, Publ, Subsc & Memb	\$3,384	\$1,805	\$2,500	\$2,500	-	0.00%
Information Technology	-	\$2,033	\$25,000	\$25,000	-	0.00%
Total Treatment	\$5,267,538	\$5,235,675	\$6,733,416	\$6,969,992	\$236,576	3.51%
Non-Departmental						
Depreciation	\$3,570,744	-	-	-	-	-
Interest	\$1,212,614	\$1,285,471	-	-	-	-
Client Refund Interest Ex	\$1,515	\$6,163	-	-	-	-
Undistributed Daily Activ	\$15,759	-	-	-	-	-
Principal	-	-	-	\$1,687,575	\$1,687,575	-
Interest	-	-	-	\$1,768,544	\$1,768,544	-
GASB 68 Adjustment	\$75,341	-	-	-	-	-
GASB 75 OPEB Contra	-\$19,427	-	-	-	-	-
Other	-	\$17,000	-	-	-	-
Bank Charges and Fees	\$3,592	\$12,465	\$100,000	\$15,000	-\$85,000	-85.00%
Debt	-	-	\$2,842,728	-	-\$2,842,728	-100.00%
Interfund Admins Services	\$1,241,160	\$2,054,285	\$2,294,107	\$2,097,507	-\$196,600	-8.57%
Contribution to GF	\$1,381,686	\$1,453,190	\$1,537,594	\$1,567,691	\$30,097	1.96%
To General Fund	-	-	\$35,000	\$55,500	\$20,500	58.57%
Electric	\$381,310	\$539,375	\$615,545	\$579,670	-\$35,875	-5.83%
Transfer to Capital Pro	-	-	\$315,357	-	-\$315,357	-100.00%
Total Non-Departmental	\$7,864,294	\$5,367,949	\$7,740,331	\$7,771,487	\$31,156	0.40%
Total Expenditures	\$16,670,823	\$14,440,004	\$19,217,933	\$19,571,803	\$353,870	1.84%

Water Fund 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						
Regular	\$410,344	\$410,344	\$385,506	-\$24,838	-6.05%	
Part Time	-	-	\$23,620	\$23,620	-	
Standard Overtime	-	-	\$800	\$800	-	
Longevity	\$555	\$555	\$850	\$295	53.15%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$8,055	\$8,055	\$8,055	-	0.00%	
FICA Taxes	\$31,888	\$31,888	\$31,982	\$94	0.29%	
Defined Benefit Plan	\$28,669	\$28,669	\$35,778	\$7,109	24.80%	
401-a Plan	\$29,567	\$29,567	\$25,065	-\$4,502	-15.23%	
Life & Health Insurance	\$72,330	\$72,330	\$76,027	\$3,697	5.11%	
Workers' Comp Regular	\$8,245	\$8,245	\$8,657	\$412	5.00%	
Legal	\$40,000	\$40,000	\$40,000	-	0.00%	
Internal IT Support	\$74,694	\$74,694	\$77,384	\$2,690	3.60%	
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
Grant Services	-	\$100,000	\$75,000	-\$25,000	-25.00%	Grant Services- Grant management Ass./Holtz/ Stantec
Accounting & Auditing	\$35,000	\$35,000	\$42,900	\$7,900	22.57%	
Other Contractual Service	\$143,000	\$143,000	\$67,200	-\$75,800	-53.01%	This account decreased significantly because

Water Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Emergency MGMT Upgrade	-	\$3,000	\$7,200	\$4,200	140.00%	Asset management software cost is significantly higher in cost.
PBSO Officer -Security Services for Water treatment plant	-	\$120,000	\$60,000	-\$60,000	-50.00%	PBSO Officer - Security Services for Water treatment plant This is not being done in FY2026.
Asset Management Software	-	\$20,000	-	-\$20,000	-100.00%	"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"
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
Lodging/Transportation	\$2,000	\$2,000	\$2,000	-	0.00%	Hotel cost and Transportation
Operating/Capital Leasing	\$4,000	\$4,000	\$4,000	-	0.00%	Yearly Copier Lease
Equipment-General	\$3,000	\$3,000	\$3,000	-	0.00%	Miscellaneous office equipment- eg. Toner, ink cartridges.
Equipment-Garage	\$12,961	\$12,961	\$14,904	\$1,943	14.99%	
Printing & Binding	\$3,000	\$3,000	\$3,000	-	0.00%	Additional printing is required to convey information as per the water advisory board
Promotional Activities	\$5,000	\$5,000	\$5,000	-	0.00%	Promotional Flyers and Publication

Water Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Advertising	\$2,500	\$2,500	\$2,500	-	0.00%	Advertising for bids.
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.
Uniforms	-	-	\$500	\$500	-	Uniforms
Other	\$4,000	\$4,000	\$2,000	-\$2,000	-50.00%	Operating Supplies - Stationary printed for additional Staff Utility Engineer.
Books, Publ, Subsc & Memb	\$2,000	\$2,000	\$2,000	-	0.00%	Updating the AWWA Manuals and yearly subscription.
Information Technology	\$5,000	\$5,000	\$5,000	-	0.00%	Upgrading to laptop for staff/laptop for new staff.
Misc. Equipment	\$4,000	\$4,000	\$2,000	-\$2,000	-50.00%	
Total Administration	\$1,429,808	\$1,429,808	\$1,370,728	-\$59,080	-4.13%	
Distribution						
Regular	\$927,135	\$927,135	\$1,013,455	\$86,320	9.31%	
Standard Overtime	\$71,800	\$71,800	\$75,390	\$3,590	5.00%	
Longevity	\$1,350	\$1,350	\$4,250	\$2,900	214.81%	Increase serves as a placeholder for the tentative longevity bonus
FICA Taxes	\$76,522	\$76,522	\$83,622	\$7,100	9.28%	
Defined Benefit Plan	\$231,784	\$231,784	\$242,867	\$11,083	4.78%	
Life & Health Insurance	\$201,206	\$201,206	\$236,480	\$35,274	17.53%	
Workers' Comp Regular	\$29,968	\$29,968	\$31,466	\$1,498	5.00%	
Internal IT Support	\$87,335	\$87,335	\$84,899	-\$2,436	-2.79%	
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 easement and alley clearing
ITRON provides meter services for maintenance purposes. By implementing smart meters and sensors	-	\$25,000	\$25,000	-	0.00%	ITRON provides meter services for maintenance purposes. By implementing smart meters and sensors
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	-	\$35,000	\$35,000	-	0.00%	Operation and Maintenance of Public Water Systems. Maintenance and repairs of the distribution system

Water Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Davis/Hinterland/B&B Underground						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
Right of Way	\$15,000	\$15,000	\$15,000	-	0.00%	Per FEC yearly Cost.
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
Postage & Freight	\$2,000	\$2,000	\$2,000	-	0.00%	Cost for Mailing and Freight charges
Water	\$2,000	\$2,000	\$2,160	\$160	8.00%	City Bills
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.
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
Building	\$17,500	\$17,500	\$20,000	\$2,500	14.29%	Customer Service Building Rent Plus Yearly agreement increase
Operating/Capital Leasing	\$10,000	\$10,000	\$15,000	\$5,000	50.00%	Leases for Traffic control devices, various equipment as needed increased cost.
Property/Liability	\$97,539	\$97,539	\$107,293	\$9,754	10.00%	
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
Equipment-Garage	\$85,963	\$85,963	\$112,392	\$26,429	30.74%	2 New Trucks added in FY2025
Heavy Equipment	\$15,000	\$15,000	\$15,000	-	0.00%	Maintenance and repair services for Case backhoes.

Water Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Heavy Equip-ext repairs	\$10,000	\$10,000	\$13,000	\$3,000	30.00%	Maintenance and repair services for flatbed trucks. Maintenance and repair services for mini backhoes. Repairs on aging heavy equipment to extend the lifespan, reducing maintenance costs and service interruptions.
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. "Following 62-550, 62-555, and 62- 560, implementing predictive 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"
Predictive Maintenance Strategies	-	\$50,000	-	-\$50,000	-100.00%	
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.

Water Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
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
Printing & Binding	\$1,000	\$1,000	\$1,000	-	0.00%	Printing of flyers and notices.
Office Supplies	\$3,500	\$3,500	\$3,500	-	0.00%	Stationary and misc. supplies..
Gas, Lubricants & Oil	\$30,000	\$30,000	\$25,000	-\$5,000	-16.67%	Fuel and lubricant for for small tools and equipment
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 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.
Uniforms	\$10,000	\$10,000	\$10,000	-	0.00%	Staff uniforms, safety boots, hard hats, gloves, and safety vests
Books, Publ, Subsc & Memb	\$1,000	\$1,000	\$1,000	-	0.00%	Yearly Subscription and Publication.
Machinery & Equipment	\$4,000	\$4,000	\$4,000	-	0.00%	Computer for new Water Technician
Total Distribution	\$2,866,602	\$2,866,602	\$3,037,932	\$171,330	5.98%	
Treatment						
Regular	\$1,541,189	\$1,541,189	\$1,785,097	\$243,908	15.83%	
Standard Overtime	\$92,000	\$92,000	\$96,600	\$4,600	5.00%	
Longevity	\$2,812	\$2,812	\$8,900	\$6,088	216.50%	Increase serves as a placeholder for the tentative longevity bonus
FICA Taxes	\$125,154	\$125,154	\$144,631	\$19,477	15.56%	
Defined Benefit Plan	\$385,297	\$385,297	\$418,292	\$32,995	8.56%	
Life & Health Insurance	\$302,041	\$302,041	\$377,354	\$75,313	24.93%	
Workers' Comp Regular	\$50,530	\$50,530	\$53,057	\$2,527	5.00%	
Internal IT Support	\$86,775	\$86,775	\$97,175	\$10,400	11.99%	
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

Water Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
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
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
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

Water Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Operation and Maintenance of Public Water Systems, Infrared inspection for electrical switchgear and breaker relays	-	\$20,000	\$20,000	-	0.00%	outlined in the SCADA master plan 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 safety standards for overhead hoist systems	-	\$4,400	\$4,400	-	0.00%	Ensuring compliance and certification with 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
Right of Way	\$2,000	\$2,000	\$2,000	-	0.00%	Yearly Right of Way fees
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.
Postage & Freight	\$10,000	\$10,000	\$10,000	-	0.00%	Shipping, postage and Freight costs.
Water	\$230,000	\$230,000	\$230,000	-	0.00%	
Electricity	\$700,000	\$700,000	\$756,000	\$56,000	8.00%	
Refuse/Waste Disposal	\$4,500	\$4,500	\$5,760	\$1,260	28.00%	
Building	\$20,000	\$20,000	\$22,500	\$2,500	12.50%	Rental of Customer Service Building cost

Water Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Property/Liability	\$966,523	\$966,523	\$1,063,175	\$96,652	10.00%	with yearly increase factored in.
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 Maintenance.
Electrical motor repair	-	\$30,000	\$30,000	-	0.00%	Repairing Electrical motor .
Equipment-Garage	\$35,046	\$35,046	\$58,248	\$23,202	66.20%	2 new vehicle was added FY2025.
Heavy Equipment	\$4,000	\$4,000	\$4,000	-	0.00%	Repairs and Maintenance
Printing & Binding	\$8,000	\$8,000	\$6,000	-\$2,000	-25.00%	Printing and Binding Cost
Advertising	\$1,500	\$1,500	\$500	-\$1,000	-66.67%	Yearly advertising cost
Office Supplies	\$2,000	\$2,000	\$1,500	-\$500	-25.00%	Office Supplies for Water Treatment.
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%	
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
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%
Uniforms	\$10,000	\$10,000	\$12,000	\$2,000	20.00%	Increase due to additional Staff.
Lab	\$115,000	\$115,000	\$120,000	\$5,000	4.35%	

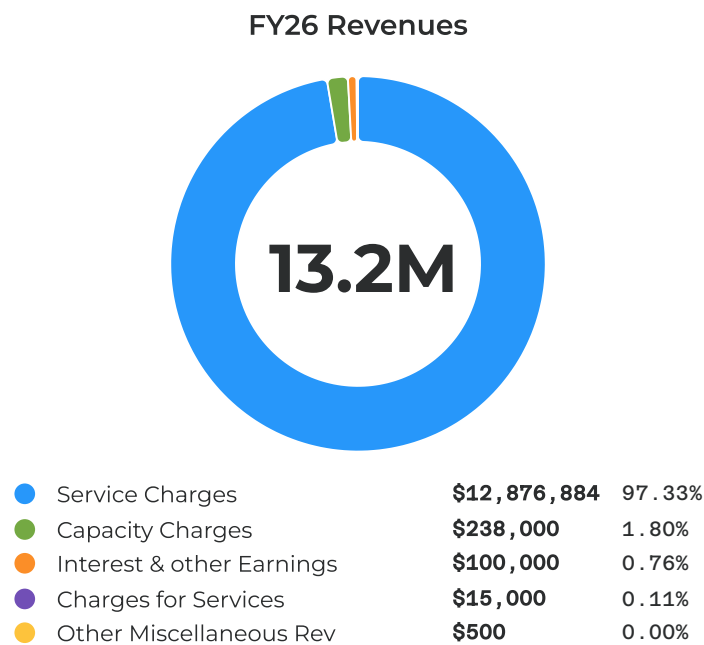
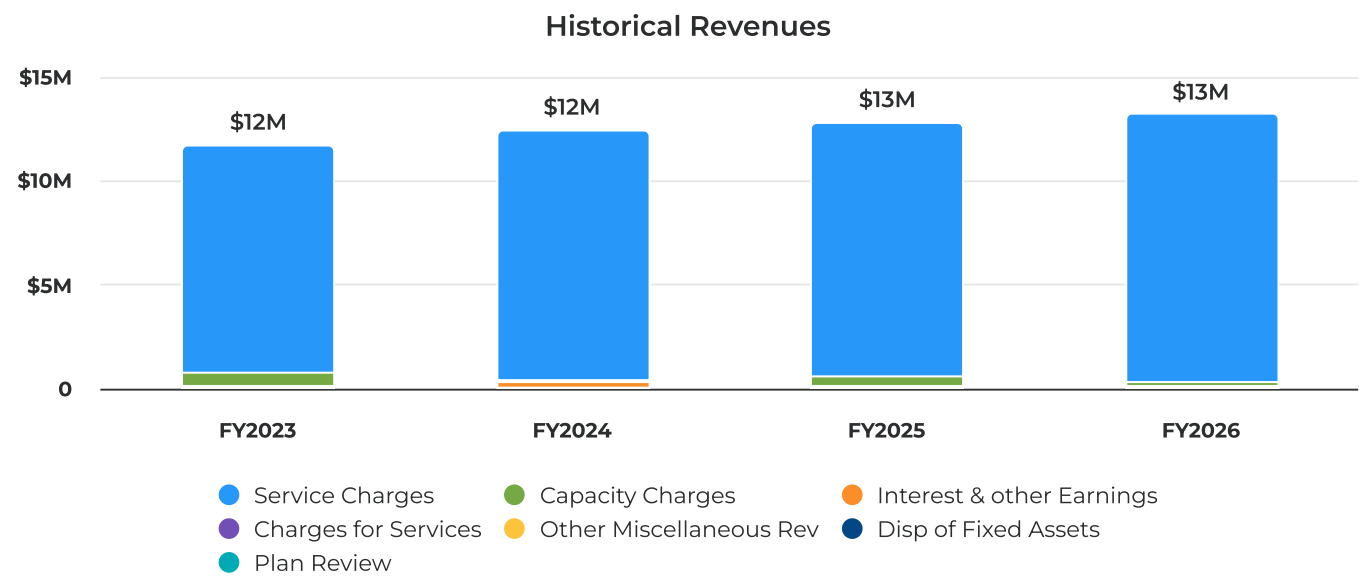
Water Fund Itemizations

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
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 analyzers to our inventory
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
Books, Publ, Subsc & Memb	\$2,500	\$2,500	\$2,500	-	0.00%	Updating our American Water Works Association (AWWA) engineering standards
Information Technology	\$25,000	\$25,000	\$25,000	-	0.00%	
Total Treatment	\$6,733,416	\$6,733,416	\$6,969,992	\$236,576	3.51%	
Non-Departmental						
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%	
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%	

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
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%	
Bank Charges and Fees	\$100,000	\$100,000	\$15,000	-\$85,000	-85.00%	
Debt	\$2,842,728	\$2,846,517	-	-\$2,846,517	-100.00%	
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%	
Interfund Admins Services	\$2,294,107	\$2,294,107	\$2,097,507	-\$196,600	-8.57%	
Contribution to GF	\$1,537,594	\$1,537,594	\$1,567,691	\$30,097	1.96%	
To General Fund	\$35,000	\$35,000	\$55,500	\$20,500	58.57%	
Electric	\$615,545	\$615,545	\$579,670	-\$35,875	-5.83%	
Transfer to Capital Pro	\$315,357	\$315,357	-	-\$315,357	-100.00%	
Total Non-Departmental	\$7,740,331	\$10,590,637	\$7,771,487	-\$2,819,150	-26.62%	
Total Expenditures	\$18,770,157	\$21,620,463	\$19,150,139	-\$2,470,324	-11.43%	

Local Sewer Fund

Revenues



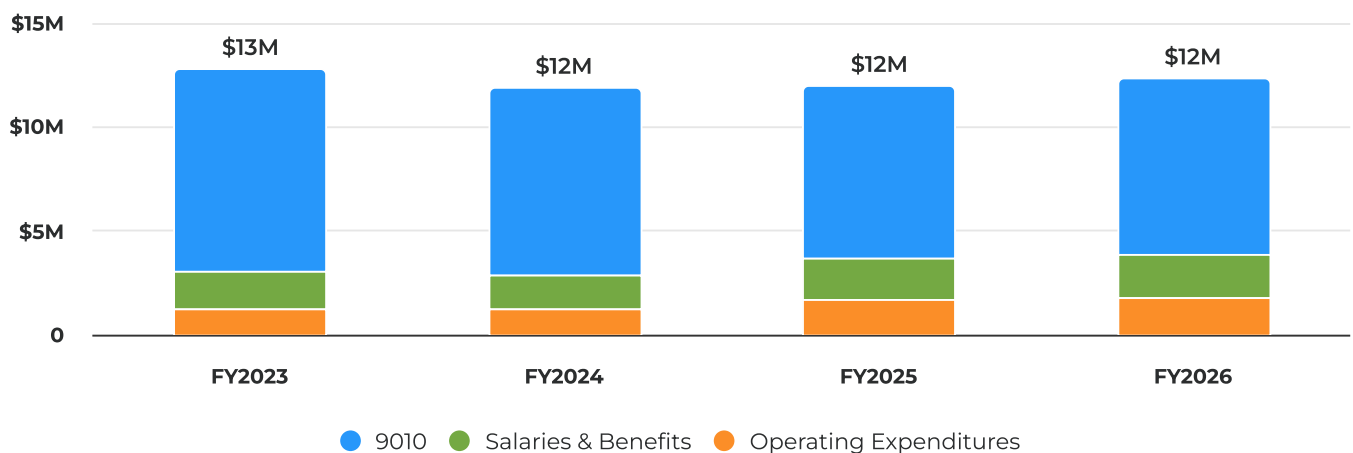
Revenues

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 Review Fee	-	\$38	-	-	-	-
Total Plan Review	-	\$38	-	-	-	-
Charges for Services						
IPP Fees - Ind Pre Treat	\$10,860	\$10,093	\$15,000	\$15,000	-	0.00%

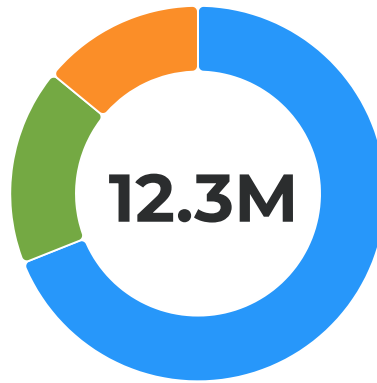
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Miscellaneous	\$2,268	\$2,351	\$5	-	-\$5	-100.00%
Total Charges for Services	\$13,128	\$12,444	\$15,005	\$15,000	-\$5	-0.03%
Service Charges						
Measured Revenue	\$10,918,869	\$12,048,969	\$12,258,270	\$12,871,184	\$612,914	5.00%
Public Authority Contract	\$18,787	-\$8,233	\$900	\$900	-	0.00%
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						
Investments	\$116,964	\$210,560	\$100,000	\$100,000	-	0.00%
Unrealized Gain/(Loss)	-\$1,453	\$47,891	-	-	-	-
Realized Gain/(Loss)	-	\$13,456	-	-	-	-
Total Interest & other Earnings	\$115,511	\$271,907	\$100,000	\$100,000	-	0.00%
Capacity Charges						
Capacity Charges	\$2,500	\$5,000	\$3,000	\$3,000	-	0.00%
Residential	\$570,097	\$72,056	\$400,000	\$160,000	-\$240,000	-60.00%
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						
Disp of Fixed Assets	\$6,860	-	-	-	-	-
Total Disp of Fixed Assets	\$6,860	-	-	-	-	-
Other Miscellaneous Rev						
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



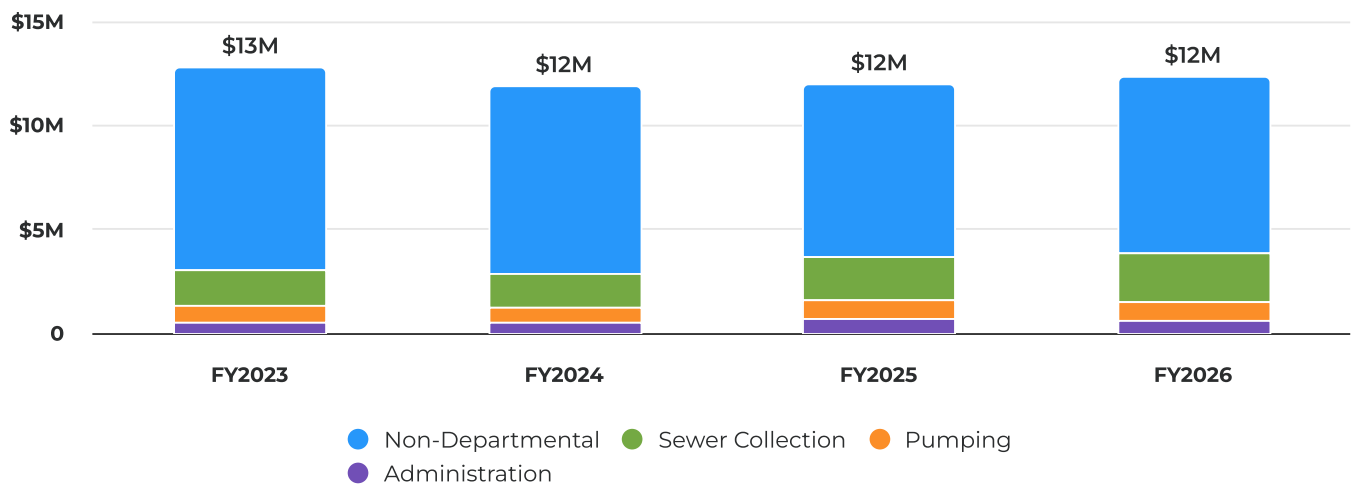
9010	\$8,481,107	68.97%
Salaries & Benefits	\$2,086,070	16.96%
Operating Expenditures	\$1,729,276	14.06%

Expenditures Summary

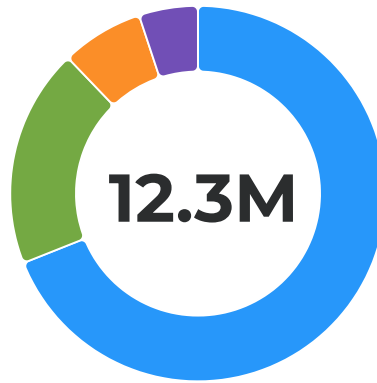
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$1,804,945	\$1,693,818	\$2,016,519	\$2,086,070	\$69,551	3.45%
Operating Expenditures	\$1,258,590	\$1,197,264	\$1,685,541	\$1,729,276	\$43,735	2.59%
9010	\$9,713,577	\$8,977,294	\$8,248,249	\$8,481,107	\$232,858	2.82%
Total Expenditures	\$12,777,112	\$11,868,376	\$11,950,309	\$12,296,453	\$346,144	2.90%

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



Non-Departmental	\$8,481,107	68.97%
Sewer Collection	\$2,320,184	18.87%
Pumping	\$870,453	7.08%
Administration	\$624,709	5.08%

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						
Regular	\$242,145	\$167,022	\$219,693	\$205,352	-\$14,341	-6.53%
Part Time	\$3,256	\$10,323	-	\$23,620	\$23,620	-
Standard Overtime	\$4,968	\$2,656	\$800	\$840	\$40	5.00%
Longevity	\$1,116	\$1,282	\$1,163	\$1,700	\$537	46.17%
Other Pays	\$7,915	\$3,678	\$2,475	\$2,475	-	0.00%
FICA Taxes	\$19,078	\$17,244	\$17,094	\$17,883	\$789	4.62%
Defined Benefit Plan	\$25,271	\$35,979	\$36,335	\$33,958	-\$2,377	-6.54%
401-a Plan	\$6,220	\$3,081	\$7,435	\$7,655	\$220	2.96%
Life & Health Insurance	\$37,832	\$39,661	\$44,024	\$46,295	\$2,271	5.16%
Workers' Comp Regular	\$3,819	\$1,466	\$1,018	\$1,431	\$413	40.57%
Legal	\$1,532	\$1,297	\$7,500	\$7,500	-	0.00%
Internal IT Support	\$10,847	\$11,960	\$12,401	-	-\$12,401	-100.00%
Other Contractual Service	\$126,919	\$185,755	\$368,000	\$276,000	-\$92,000	-25.00%
Uniforms	-	-	\$300	-	-\$300	-100.00%
Total Administration	\$490,918	\$481,404	\$718,238	\$624,709	-\$93,529	-13.02%
Pumping						
Regular	\$323,601	\$317,994	\$301,559	\$266,517	-\$35,042	-11.62%
Standard Overtime	\$16,491	\$13,873	\$30,000	\$31,500	\$1,500	5.00%
Other Pays	\$1,062	\$813	-	-	-	-
FICA Taxes	\$24,600	\$24,452	\$25,364	\$22,798	-\$2,566	-10.12%
Defined Benefit Plan	\$55,456	\$50,677	\$75,390	\$66,537	-\$8,853	-11.74%
Life & Health Insurance	\$72,477	\$54,006	\$63,223	\$54,086	-\$9,137	-14.45%
Workers' Comp Regular	\$8,563	\$7,112	\$5,241	\$6,412	\$1,171	22.34%
Internal IT Support	\$21,550	\$22,173	\$23,581	\$25,567	\$1,986	8.42%
Right of Way	\$20,903	\$21,916	\$23,000	\$24,500	\$1,500	6.52%
Training/Registration	\$210	\$1,305	\$2,100	\$2,500	\$400	19.05%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Water	\$7,872	\$7,751	\$9,500	\$10,260	\$760	8.00%
Sewer	-	-	\$1,000	\$1,080	\$80	8.00%
Electricity	\$36,809	\$39,094	\$35,000	\$56,459	\$21,459	61.31%
Operating/Capital Leasing	\$12,000	\$10,897	\$5,000	\$7,500	\$2,500	50.00%
Property/Liability	\$31,952	\$43,135	\$58,232	\$64,055	\$5,823	10.00%
Equipment-General	\$12,242	\$11,192	\$22,000	\$25,000	\$3,000	13.64%
Equipment-Garage	\$34,500	\$23,805	\$18,251	\$31,482	\$13,231	72.49%
Heavy Equipment	\$23,027	\$23,263	\$35,500	\$35,500	-	0.00%
Heavy Equip-ext repairs	\$22,560	\$22,947	\$40,000	\$45,000	\$5,000	12.50%
Mains	\$9,377	\$8,141	\$15,000	\$15,000	-	0.00%
Other	\$530	-	\$1,000	\$500	-\$500	-50.00%
Advertising	-	-	\$700	\$500	-\$200	-28.57%
Office Supplies	\$1,342	\$358	\$1,200	\$1,000	-\$200	-16.67%
Gas, Lubricants & Oil	\$15,738	\$19,602	\$11,500	\$12,600	\$1,100	9.57%
Small Tools & Equipment	\$18,868	\$13,521	\$17,500	\$18,000	\$500	2.86%
Chemicals	\$9,809	\$17,716	\$35,000	\$37,500	\$2,500	7.14%
Uniforms	\$1,500	\$2,000	\$4,000	\$4,000	-	0.00%
Books, Publ, Subsc & Memb	-	\$800	\$600	\$600	-	0.00%
Misc. Equipment	-	\$424	\$3,000	\$4,000	\$1,000	33.33%
Total Pumping	\$783,039	\$758,967	\$863,441	\$870,453	\$7,012	0.81%
Sewer Collection						
Regular	\$596,341	\$657,281	\$730,873	\$799,922	\$69,049	9.45%
Unused Vacation Pay	-\$192	-	-	-	-	-
Standard Overtime	\$32,400	\$21,291	\$50,000	\$52,500	\$2,500	5.00%
Longevity	\$2,914	\$3,653	\$854	\$1,500	\$646	75.64%
Other Pays	\$5,612	\$8,608	\$630	\$630	-	0.00%
FICA Taxes	\$47,585	\$47,801	\$59,843	\$65,366	\$5,523	9.23%
Defined Benefit Plan	\$142,733	\$80,744	\$177,953	\$174,456	-\$3,497	-1.97%
401-a Plan	\$1,932	\$2,440	\$1,906	\$2,102	\$196	10.28%
Life & Health Insurance	\$103,470	\$106,258	\$141,823	\$177,621	\$35,798	25.24%
Workers' Comp Regular	\$18,280	\$14,423	\$21,823	\$22,914	\$1,091	5.00%
Internal IT Support	\$32,800	\$34,461	\$41,942	\$34,714	-\$7,228	-17.23%
Other Contractual Service	\$254,321	\$308,710	\$320,000	\$330,000	\$10,000	3.13%
Training/Registration	-	\$750	\$2,500	\$3,000	\$500	20.00%
Postage & Freight	\$170	\$116	\$1,000	\$1,500	\$500	50.00%
Refuse/Waste Disposal	\$4,000	\$4,000	\$5,000	\$10,800	\$5,800	116.00%
Building	\$13,765	-	\$9,000	\$11,000	\$2,000	22.22%
Property/Liability	\$48,876	\$65,983	\$89,077	\$97,985	\$8,908	10.00%
Equipment-General	\$7,483	\$514	\$15,500	\$15,500	-	0.00%
Equipment-Garage	\$87,700	\$53,245	\$70,357	\$67,374	-\$2,983	-4.24%
Small Equipment	-	\$252	\$100	\$100	-	0.00%
Heavy Equipment	\$19,750	\$25,342	\$35,000	\$35,000	-	0.00%
Heavy Equip-ext repairs	\$46,378	\$57,744	\$62,000	\$65,000	\$3,000	4.84%
Mains	\$192,231	\$78,514	\$90,000	\$150,000	\$60,000	66.67%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Structures & Improvements	\$20,030	\$20,020	\$50,000	\$45,000	-\$5,000	-10.00%
Printing & Binding	\$125	-	\$500	\$500	-	0.00%
Office Supplies	\$150	\$1,105	\$1,200	\$1,200	-	0.00%
Gas, Lubricants & Oil	\$38,934	\$30,162	\$35,000	\$37,000	\$2,000	5.71%
Small Tools & Equipment	\$13,613	\$9,528	\$16,500	\$16,500	-	0.00%
Chemicals	\$56,177	\$15,766	\$85,000	\$95,000	\$10,000	11.76%
Uniforms	\$2,000	\$2,000	\$5,000	\$5,000	-	0.00%
Misc. Equipment	-	-	-	\$1,000	-	-
Total Sewer Collection	\$1,789,578	\$1,650,711	\$2,120,381	\$2,320,184	\$199,803	9.42%
Non-Departmental						
Principal	-	-	-	\$195,835	\$195,835	-
Interest	-	-	-	\$264,131	\$264,131	-
GASB 68 Adjustment	\$30,828	-	-	-	-	-
GASB 75 OPEB Contra	-\$7,720	-	-	-	-	-
Bank Charges and Fees	\$2,773	\$4,342	\$50,000	\$5,500	-\$44,500	-89.00%
Debt	-	-	\$365,915	-	-\$365,915	-100.00%
Reg System Expense	\$5,920,027	\$7,049,601	\$5,913,967	\$5,985,654	\$71,687	1.21%
Interfund Admins Services	\$899,780	\$410,857	\$476,135	\$576,814	\$100,679	21.15%
Contribution to Gen Fund	\$834,008	\$917,717	\$1,026,198	\$1,058,431	\$32,233	3.14%
Depreciation	\$656,029	-	-	-	-	-
Interest	\$167,591	\$216,154	-	-	-	-
Electric	\$300,000	\$378,623	\$416,034	\$394,742	-\$21,292	-5.12%
Transfer to Capital Pro	\$910,261	-	-	-	-	-
Total Non-Departmental	\$9,713,577	\$8,977,294	\$8,248,249	\$8,481,107	\$232,858	2.82%
Total Expenditures	\$12,777,112	\$11,868,376	\$11,950,309	\$12,296,453	\$346,144	2.90%

Local Sewer Fund 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						
Regular	\$219,693	\$219,693	\$205,352	-\$14,341	-6.53%	
Part Time	-	-	\$23,620	\$23,620	-	
Standard Overtime	\$800	\$800	\$840	\$40	5.00%	
Longevity	\$1,163	\$1,163	\$1,700	\$537	46.17%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$2,475	\$2,475	\$2,475	-	0.00%	
FICA Taxes	\$17,094	\$17,094	\$17,883	\$789	4.62%	
Defined Benefit Plan	\$36,335	\$36,335	\$33,958	-\$2,377	-6.54%	
401-a Plan	\$7,435	\$7,435	\$7,655	\$220	2.96%	
Life & Health Insurance	\$44,024	\$44,024	\$46,295	\$2,271	5.16%	
Workers' Comp Regular	\$1,018	\$1,018	\$1,431	\$413	40.57%	
Legal	\$7,500	\$7,500	\$7,500	-	0.00%	
Internal IT Support	\$12,401	\$12,401	-	-\$12,401	-100.00%	
Other Contractual Service	\$368,000	\$368,000	\$276,000	-\$92,000	-25.00%	
Rate Study- Stantec	-	\$25,000	\$25,000	-	-	Yearly Rate Study- Stantec
General Engineering	-	\$100,000	\$145,000	\$45,000	-	General Engineering- Designs for projects and general Eng. Services.
Pre-treatment Plan Fees	-	\$52,000	\$40,000	-\$12,000	-	Industrial Pre-treatment Plan Fees.
Amalgam Dental Fees	-	\$16,000	\$16,000	-	-	Amalgam Yearly Dental Fees.
Grant Assistance	-	\$75,000	\$50,000	-\$25,000	-	Grant Assistance Cost.
Fats, Oils & Grease Study	-	\$100,000	-	-\$100,000	-	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 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

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						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"
Uniforms	\$300	\$300	-	-\$300	-100.00%	No Uniforms for admin staff in Sewer.
Total Administration	\$718,238	\$718,238	\$624,709	-\$93,529	-13.02%	
Pumping						
Regular	\$301,559	\$301,559	\$266,517	-\$35,042	-11.62%	
Standard Overtime	\$30,000	\$30,000	\$31,500	\$1,500	5.00%	
FICA Taxes	\$25,364	\$25,364	\$22,798	-\$2,566	-10.12%	
Defined Benefit Plan	\$75,390	\$75,390	\$66,537	-\$8,853	-11.74%	
Life & Health Insurance	\$63,223	\$63,223	\$54,086	-\$9,137	-14.45%	
Workers' Comp Regular	\$5,241	\$5,241	\$6,412	\$1,171	22.34%	
Internal IT Support	\$23,581	\$23,581	\$25,567	\$1,986	8.42%	
Right of Way	\$23,000	\$23,000	\$24,500	\$1,500	6.52%	Yearly FEC cost.
						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
Training/Registration	\$2,100	\$2,100	\$2,500	\$400	19.05%	
Water	\$9,500	\$9,500	\$10,260	\$760	8.00%	
Sewer	\$1,000	\$1,000	\$1,080	\$80	8.00%	
Electricity	\$35,000	\$35,000	\$56,459	\$21,459	61.31%	
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%.
Property/Liability	\$58,232	\$58,232	\$64,055	\$5,823	10.00%	
Equipment-General	\$22,000	\$22,000	\$25,000	\$3,000	13.64%	
SCADA Maintenance	-	\$7,500	\$7,500	-	-	Enhanced cybersecurity, there are new requirements for

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						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	-	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	-	-	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	-	-	There is an increase in maintenance due to new requirements for backup power devices.
Equipment-Garage	\$18,251	\$18,251	\$31,482	\$13,231	72.49%	
Heavy Equipment	\$35,500	\$35,500	\$35,500	-	0.00%	
Upgrading Lift stations	-	\$27,500	\$27,500	-	-	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

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						for the lift station pumps based on their resilience.
Maintenance , Generators , Cranes	-	\$3 , 000	\$3 , 000	-	-	Decreased in cost as a result of acquiring new equipment, including a backhoe, a crane, and generators, which require less maintenance.
Portable Pumps maintenance	-	\$5 , 000	\$5 , 000	-	-	Portable Pumps maintenance
Heavy Equip-ext repairs	\$40 , 000	\$40 , 000	\$45 , 000	\$5 , 000	12 . 50%	
Vac Truck Repairs and Mntnce	-	\$25 , 000	\$25 , 000	-	-	Vac Truck #145 yearly Repairs and Maintenance.
Maintenance of Lift Station Pumps	-	\$15 , 000	\$20 , 000	\$5 , 000	-	Maintenance of Lift Station Pumps.
Mains	\$15 , 000	\$15 , 000	\$15 , 000	-	0 . 00%	Force Main Repairs and Parts Replacement
Other	\$1 , 000	\$1 , 000	\$500	-\$500	- 50 . 00%	Miscellaneous tools cost.
Advertising	\$700	\$700	\$500	-\$200	- 28 . 57%	Magnetic Manhole cover lifters.
Office Supplies	\$1 , 200	\$1 , 200	\$1 , 000	-\$200	- 16 . 67%	Maintenance of Safety Supplies and Tools
Gas, Lubricants & Oil	\$11 , 500	\$11 , 500	\$12 , 600	\$1 , 100	9 . 57%	
Gas for Vehicles - Increase in fuel cost	-	\$8 , 500	\$9 , 000	\$500	-	Gas for Vehicles - Increase in fuel cost.
Small Engines Vehicles/Equipment Saws	-	\$1 , 500	\$1 , 800	\$300	-	Small Engines Vehicles/Equipment Saws.
Portable Emergency Generators	-	\$1 , 500	\$1 , 800	\$300	-	Portable Emergency Generators oil and gas.
Small Tools & Equipment	\$17 , 500	\$17 , 500	\$18 , 000	\$500	2 . 86%	
Repair & maintenance - Small Tools	-	\$10 , 000	\$10 , 000	-	-	Handheld repair and maintenance equipment for small Tools.
Confined space recovery harnesses and tripods	-	\$5 , 000	\$5 , 000	-	-	Confined space costs e.g. recovery harnesses and tripods
Small tools Purchases	-	\$2 , 500	\$3 , 000	\$500	-	Gas monitors, tanks, masks, and charger expenses.
Chemicals	\$35 , 000	\$35 , 000	\$37 , 500	\$2 , 500	7 . 14%	
Degreasers	-	\$18 , 500	\$21 , 000	\$2 , 500	-	Degreasers Expenses.

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Calcium Hypochlorite Granular	-	\$10,000	\$10,000	-	-	Calcium Hypochlorite Granular.
Rat Poison	-	\$6,500	\$6,500	-	-	Increase in the number of locations and costs per supplier for rat poison containing hydrochloric acid.
Uniforms	\$4,000	\$4,000	\$4,000	-	0.00%	Uniforms for staff and cleaning.
Books, Publ, Subsc & Memb	\$600	\$600	\$600	-	0.00%	Subscription, Membership and Publication.
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	\$870,453	\$7,012	0.81%	
Sewer Collection						
Regular	\$730,873	\$730,873	\$799,922	\$69,049	9.45%	
Standard Overtime	\$50,000	\$50,000	\$52,500	\$2,500	5.00%	
Longevity	\$854	\$854	\$1,500	\$646	75.64%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$630	\$630	\$630	-	0.00%	
FICA Taxes	\$59,843	\$59,843	\$65,366	\$5,523	9.23%	
Defined Benefit Plan	\$177,953	\$177,953	\$174,456	-\$3,497	-1.97%	
401-a Plan	\$1,906	\$1,906	\$2,102	\$196	10.28%	
Life & Health Insurance	\$141,823	\$141,823	\$177,621	\$35,798	25.24%	
Workers' Comp Regular	\$21,823	\$21,823	\$22,914	\$1,091	5.00%	
Internal IT Support	\$41,942	\$41,942	\$34,714	-\$7,228	-17.23%	
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	-	-	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	-	-	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-	-	\$7,500	\$7,500	-	-	Defective pipes, connections, and

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
Contractually						manholes can allow groundwater to infiltrate the sewer system. 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 and making any necessary repairs. This Vendor has changed to Breakpoint, which is now allocated for . Additional training requested by Director for FY2026.
General Engineering Services	-	\$100,000	\$100,000	-	-	
USIC and 1-800-Sunshine	-	\$25,000	-	-\$25,000	-	
Training/Registration	\$2,500	\$2,500	\$3,000	\$500	20.00%	
Postage & Freight	\$1,000	\$1,000	\$1,500	\$500	50.00%	
Refuse/Waste Disposal	\$5,000	\$5,000	\$10,800	\$5,800	116.00%	
Building	\$9,000	\$9,000	\$11,000	\$2,000	22.22%	Rental cost for Customer Service Building with increase factored in.
Property/Liability	\$89,077	\$89,077	\$97,985	\$8,908	10.00%	
Equipment-General	\$15,500	\$15,500	\$15,500	-	0.00%	
Equipment Repairs and Maintenance	-	\$4,000	\$4,000	-	-	Mini Jetter Repairs
Equipment repairs - Manhole	-	\$4,000	\$4,000	-	-	Equipment repairs - Reels, Sewer Plugs, Manhole Hooks
Equipment repairs	-	\$7,500	\$7,500	-	-	Equipment repairs for nozzles, sleeves, penetrator tools, and other equipment
Equipment-Garage	\$70,357	\$70,357	\$67,374	-\$2,983	-4.24%	
Small Equipment	\$100	\$100	\$100	-	0.00%	
Heavy Equipment	\$35,000	\$35,000	\$35,000	-	0.00%	
Truck repairs Services	-	\$5,000	\$3,000	-\$2,000	-	Repair Services- Heavy Truck .
Repairs for Cranes, Vapor Rooting	-	\$10,000	\$10,000	-	-	Repairs for Cranes, Vapor Rooting

Local Sewer Fund Itemizations

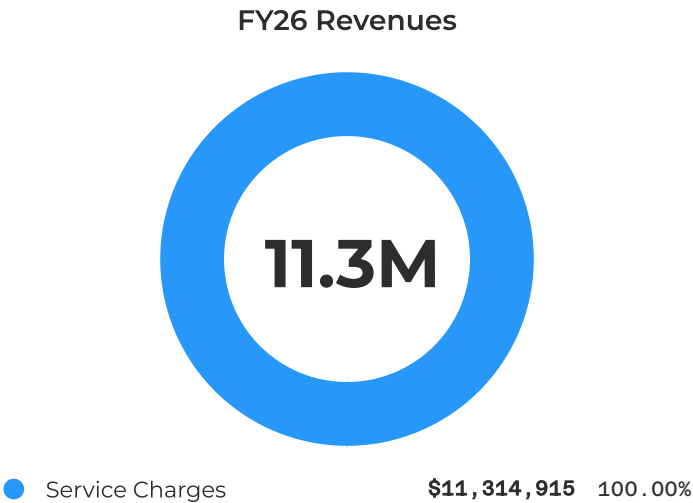
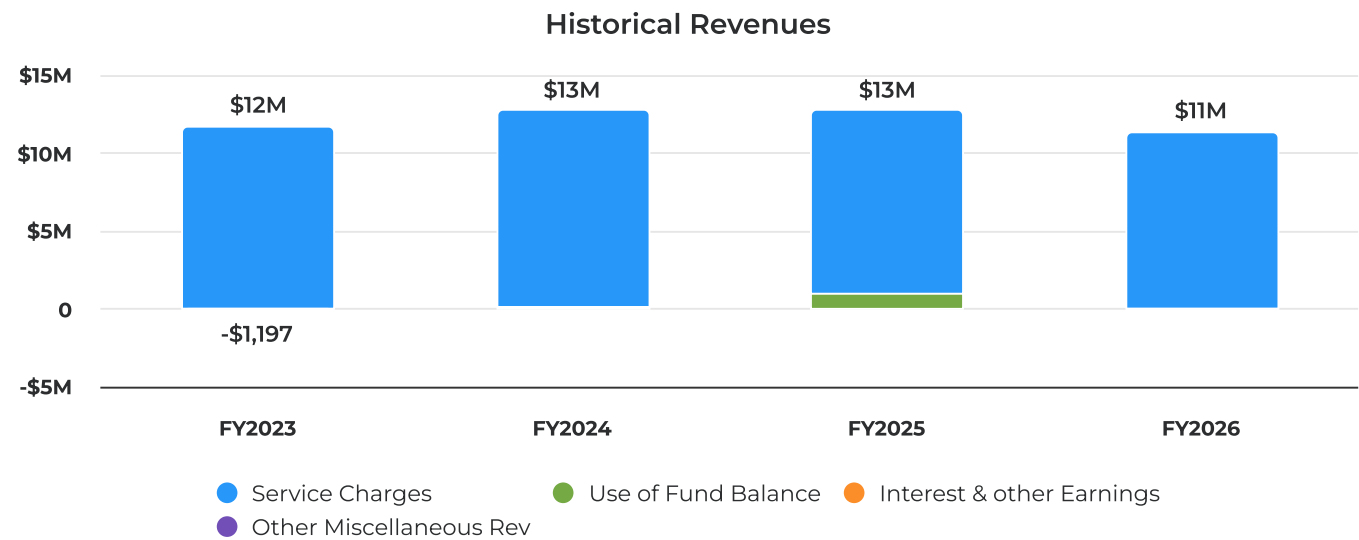
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						expenses.
Backhoe repairs	-	\$10,000	\$10,000	-	-	Backhoe Truck repairs expenses.
Heavy Equipment Repairs	-	\$10,000	\$12,000	\$2,000	-	Heavy Equipment Repairs and expenses.
Heavy Equip-ext repairs	\$62,000	\$62,000	\$65,000	\$3,000	4.84%	
TV Camera Trucks	-	\$10,000	\$10,000	-	-	TV Camera Trucks Repairs.
Vac Trucks, Booms, Reels, Tanks	-	\$40,000	\$40,000	-	-	Vac Trucks, Booms, Reels, Tanks Repairs.
Robot Camera	-	\$12,000	\$15,000	\$3,000	-	Robot Camera repairs and maintenance.
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	-	Piping materials for repairs and replacements. Asphalt is needed for main repairs.
Valves and associated parts	-	\$25,000	\$50,000	\$25,000	-	Valves and associated parts - Per the Redzone report.
Asphalt and concrete	-	\$25,000	\$75,000	\$50,000	-	Asphalt and concrete. With the focus on sewer lining.
Structures & Improvements	\$50,000	\$50,000	\$45,000	-\$5,000	-10.00%	Manholes and Structures
Printing & Binding	\$500	\$500	\$500	-	0.00%	Printing flyers etc..
Office Supplies	\$1,200	\$1,200	\$1,200	-	0.00%	Stationary, paper etc.
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
Small Tools & Equipment	\$16,500	\$16,500	\$16,500	-	0.00%	
Replacing small tools, equipment, and power tools	-	\$7,500	\$7,500	-	-	Replacing small tools, equipment, and power tools.
Replacement and Maintenance	-	\$3,500	\$3,500	-	-	Blower Saw Blades, Harnesses, Blowers, and MH hooks.
Replacements	-	\$3,000	\$3,000	-	-	Magnetic Manhole Cover Lifters
Repairs and Maintenance	-	\$2,500	\$2,500	-	-	maintenance of blower saw blades, harnesses, blowers, and MH hooks
Chemicals	\$85,000	\$85,000	\$95,000	\$10,000	11.76%	

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
Hydrochloric Acid Rat Bait	-	\$5,000	\$5,000	-	-	Rat Bait.
Foaming Root Control for Sewer Lines	-	\$5,000	\$5,000	-	-	Foaming Root Control for Sewer Lines.
Odor Blockers	-	\$5,000	\$5,000	-	-	The use of odor blocks has increased for lift stations.
Calcium Hypochlorite Granular	-	\$10,000	\$10,000	-	-	Increase in cost per vendor for calcium hypochlorite granular.
Odor Control	-	\$60,000	\$70,000	\$10,000	-	Dosage of USP for LS 10 Wingfield and lift station 15 for Odor Control.
Uniforms	\$5,000	\$5,000	\$5,000	-	0.00%	Uniforms for
Misc. Equipment	-	-	\$1,000	\$1,000	-	Shared cost for equipment for new Trailer.
Total Sewer Collection	\$2,120,381	\$2,120,381	\$2,320,184	\$199,803	9.42%	
Non-Departmental						
Principal	-	\$191,088	\$195,835	\$4,747	-	
2020AB Non Adv.	-	\$126,088	\$130,835	\$4,747	-	
2020 UT Bond Series	-	\$25,000	\$25,000	-	-	
2022 UT Bond	-	\$40,000	\$40,000	-	-	
Interest	-	\$174,828	\$264,131	\$89,303	-	
2020AB Non Adv.	-	\$36,328	\$31,749	-\$4,579	-	
2020 UT Bond Series	-	\$45,300	\$44,050	-\$1,250	-	
2022 UT Bond	-	\$93,200	\$92,400	-\$800	-	
2025 UT Bond Series	-	-	\$95,932	\$95,932	-	
Bank Charges and Fees	\$50,000	\$50,000	\$5,500	-\$44,500	-89.00%	
Debt	\$365,915	\$365,915	-	-\$365,915	-100.00%	
Reg System Expense	\$5,913,967	\$5,913,967	\$5,985,654	\$71,687	1.21%	
Interfund Admins Services	\$476,135	\$476,135	\$576,814	\$100,679	21.15%	
Contribution to Gen Fund	\$1,026,198	\$1,026,198	\$1,058,431	\$32,233	3.14%	
Electric	\$416,034	\$416,034	\$394,742	-\$21,292	-5.12%	
Total Non-Departmental	\$8,248,249	\$8,614,165	\$8,481,107	-\$133,058	2.82%	
Total Expenditures	\$11,950,309	\$12,316,225	\$12,296,453	-\$19,772	2.90%	

Regional Sewer

Revenues



Revenues

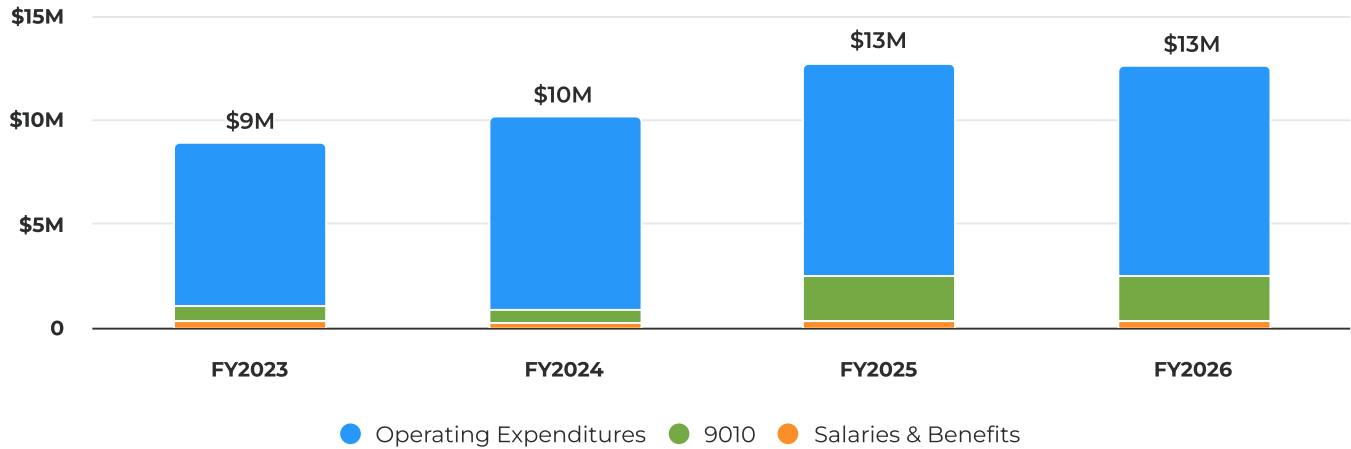
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Service Charges						
Lake Worth	-	-	-	\$109,817	-	-
Palm Springs	-	-	-	\$70,500	-	-
Lantana	-	-	-	\$35,183	-	-
Atlantis	-	-	-	\$10,543	-	-
PBSC	-	-	-	\$2,348	-	-
Manalapan	-	-	-	\$3,304	-	-
South Palm Beach	-	-	-	\$7,435	-	-
Lake Clark Shores	-	-	\$10,870	\$10,870	-	0.00%
Lake Worth	-	\$307,488	\$197,671	\$197,671	-	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
Palm Springs	-	\$197,400	\$126,900	\$126,900	-	0.00%
Lantana	-	\$90,299	\$63,329	\$63,329	-	0.00%
Atlantis	-	\$29,520	\$18,978	\$18,978	-	0.00%
PBSC	-	\$6,576	\$4,226	\$4,226	-	0.00%
Manalapan	-	\$9,252	\$5,948	\$5,948	-	0.00%
South Palm Beach	-	\$20,820	\$13,383	\$13,383	-	0.00%
Lake Clark Shores	-	\$27,896	\$19,565	\$19,565	-	0.00%
Lake Worth	-	-	\$174,829	-	-\$174,829	-100.00%
Palm springs	-	-	\$112,236	-	-\$112,236	-100.00%
Lantana	-	-	\$56,011	-	-\$56,011	-100.00%
Atlantis	-	-	\$16,785	-	-\$16,785	-100.00%
PBCC	-	-	\$3,738	-	-\$3,738	-100.00%
Manalapan	-	-	\$5,261	-	-\$5,261	-100.00%
South Palm Beach	-	-	\$11,836	-	-\$11,836	-100.00%
Lake Clark Shores	-	-	\$17,304	-	-\$17,304	-100.00%
Lake Worth	\$4,767,738	\$5,767,418	\$4,402,135	\$4,648,937	\$246,802	5.61%
Palm Springs	\$2,286,771	\$1,486,676	\$2,149,210	\$1,651,638	-\$497,572	-23.15%
Lantana	\$1,269,132	\$1,698,921	\$1,244,891	\$1,318,438	\$73,547	5.91%
Atlantis	\$311,478	\$386,882	\$321,527	\$307,685	-\$13,842	-4.31%
PBCC	\$26,181	\$36,597	\$26,715	\$27,571	\$856	3.20%
Manalapan	\$94,742	\$108,477	\$93,175	\$89,734	-\$3,441	-3.69%
South Palm Beach	\$183,861	\$198,822	\$183,843	\$169,242	-\$14,601	-7.94%
Lake Clark Shores	\$423,563	\$554,424	\$405,315	\$456,625	\$51,310	12.66%
Lake Worth	\$994,152	\$805,356	\$829,514	\$854,399	\$24,885	3.00%
Palm Springs	\$638,220	\$517,020	\$532,527	\$548,503	\$15,976	3.00%
Lantana	\$318,504	\$258,012	\$265,755	\$273,727	\$7,972	3.00%
Atlantis	\$95,448	\$77,316	\$79,641	\$82,030	\$2,389	3.00%
PBCC	\$21,252	\$17,220	\$17,734	\$18,267	\$533	3.01%
Manalapan	\$29,916	\$24,228	\$24,960	\$25,708	\$748	3.00%
South Palm Beach	\$67,308	\$54,528	\$56,159	\$57,844	\$1,685	3.00%
Lake Clark Shores	\$98,400	\$73,073	\$82,104	\$84,567	\$2,463	3.00%
Lake Worth	-	-	\$109,817	-	-\$109,817	-100.00%
Palm Springs	-	-	\$70,500	-	-\$70,500	-100.00%
Lantana	-	-	\$35,183	-	-\$35,183	-100.00%
Atlantis	-	-	\$10,543	-	-\$10,543	-100.00%
PBCC	-	-	\$2,348	-	-\$2,348	-100.00%
Manalapan	-	-	\$3,304	-	-\$3,304	-100.00%
South Palm Beach	-	-	\$7,435	-	-\$7,435	-100.00%
Total Service Charges	\$11,626,666	\$12,754,221	\$11,813,205	\$11,314,915	-\$498,290	-4.22%
Interest & other Earnings						
Investments	\$37,607	\$39,260	-	-	-	-
Unrealized Gain/(Loss)	-\$733	\$24,163	-	-	-	-
Realized Gain/(Loss)	-	\$6,789	-	-	-	-
Total Interest & other Earnings	\$36,874	\$70,212	-	-	-	-
Other Miscellaneous Rev						
Other	-\$1,197	-	-	-	-	-

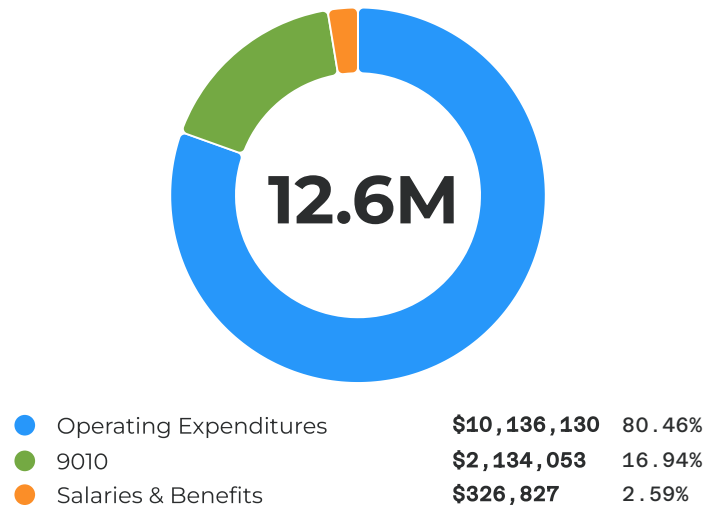
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Total Other Miscellaneous Rev	-\$1,197	-	-	-	-	-
Use of Fund Balance						
Use of Fund Balance	-	-	\$923,114	-	-\$923,114	-100.00%
Total Use of Fund Balance	-	-	\$923,114	-	-\$923,114	-100.00%
Total Revenues	\$11,662,343	\$12,824,433	\$12,736,319	\$11,314,915	-\$1,421,404	-11.16%

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary

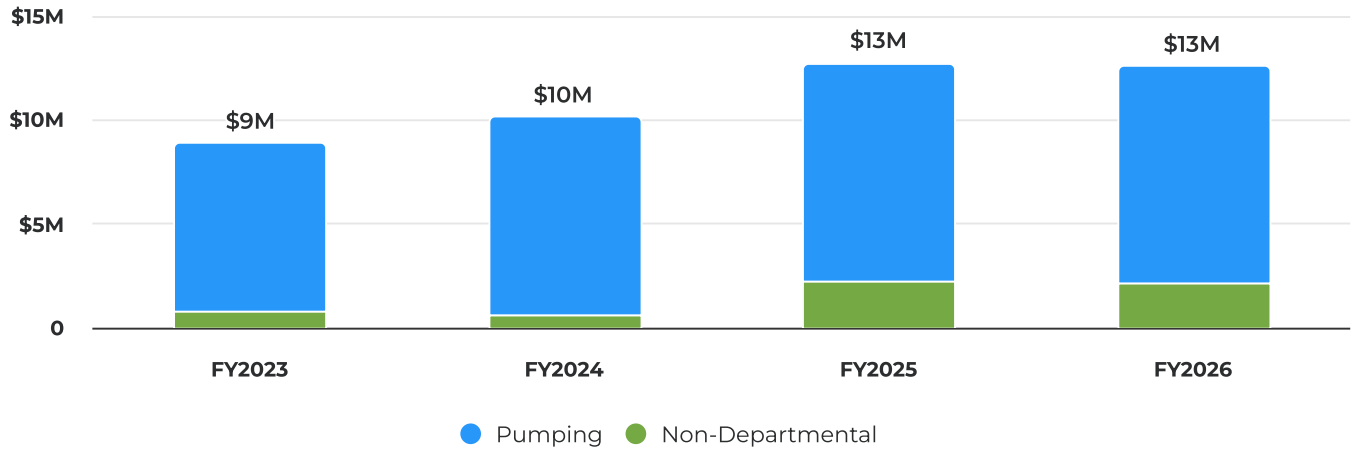


Expenditures Summary

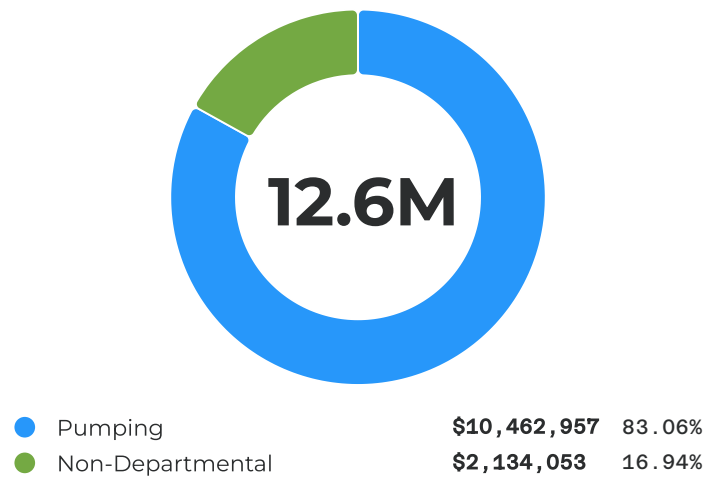
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$276,968	\$241,108	\$309,630	\$326,827	\$17,197	5.55%
Operating Expenditures	\$7,837,717	\$9,296,201	\$10,229,445	\$10,136,130	-\$93,315	-0.91%
9010	\$745,005	\$617,191	\$2,197,245	\$2,134,053	-\$63,192	-2.88%
Total Expenditures	\$8,859,690	\$10,154,500	\$12,736,320	\$12,597,010	-\$139,310	-1.09%

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
Pumping						
Regular	\$164,897	\$156,715	\$182,155	\$193,966	\$11,811	6.48%
Unused Vacation Pay	-\$93	-	-	-	-	-
Standard Overtime	\$9,021	\$15,299	\$25,500	\$26,775	\$1,275	5.00%
Other Pays	\$6,087	\$930	-	-	-	-
FICA Taxes	\$12,902	\$12,585	\$15,886	\$16,887	\$1,001	6.30%
Defined Benefit Plan	\$39,797	\$20,954	\$45,539	\$45,946	\$407	0.89%
Life & Health Insurance	\$39,968	\$31,061	\$36,796	\$38,705	\$1,909	5.19%
Workers' Comp Regular	\$4,389	\$3,564	\$3,754	\$4,548	\$794	21.15%
Other	\$75,217	\$88,630	\$86,700	\$100,870	\$14,170	16.34%
Accounting & Auditing	\$6,304	\$4,059	\$17,105	\$18,839	\$1,734	10.14%
Other Contractual Service	\$60,711	\$55,986	\$120,000	\$187,701	\$67,701	56.42%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Right of Way	\$1,369	\$1,411	\$1,561	\$1,576	\$15	0.96%
Reg System Expense	\$442,644	\$454,508	\$380,000	\$380,000	-	0.00%
Reg Exp Flow - Contra	-	-	-\$1,521,218	-\$1,859,012	-\$337,794	22.21%
Regional Exp - Flow	\$3,174,047	\$6,133,089	\$7,845,665	\$7,883,936	\$38,271	0.49%
Regional Exp - ECR R & R	\$2,504,052	\$1,839,882	\$1,888,394	\$1,945,045	\$56,651	3.00%
PBC R & R	\$828,881	-	\$450,000	\$450,000	-	0.00%
Training/Registration	-	-	\$2,500	\$2,575	\$75	3.00%
Water	\$24,437	\$13,561	\$28,343	\$30,610	\$2,267	8.00%
Sewer	\$3,151	\$2,014	\$1,932	\$2,825	\$893	46.22%
Electricity	\$189,080	\$224,693	\$178,000	\$230,460	\$52,460	29.47%
Refuse/Waste Disposal	\$4,210	\$4,257	\$4,291	\$4,634	\$343	7.99%
Property/Liability	\$42,451	\$57,309	\$77,367	\$85,104	\$7,737	10.00%
Equipment-General	\$84,792	\$43,039	\$103,250	\$103,250	-	0.00%
Equipment-Garage	\$6,900	\$7,935	\$9,125	\$10,494	\$1,369	15.00%
Heavy Equipment	\$371	\$419	-	-	-	-
Heavy Equip-ext repairs	\$48,755	\$33,141	\$100,000	\$100,000	-	0.00%
Meters/Lines	-	\$6,687	\$50,000	\$50,000	-	0.00%
Office Supplies	-	-	\$1,600	\$1,648	\$48	3.00%
Gas, Lubricants & Oil	\$2,135	\$20,586	\$19,830	\$20,425	\$595	3.00%
Small Tools & Equipment	\$606	-	\$5,000	\$5,150	\$150	3.00%
Chemicals	\$337,604	\$304,995	\$380,000	\$380,000	-	0.00%
Total Pumping	\$8,114,685	\$9,537,309	\$10,539,075	\$10,462,957	-\$76,118	-0.72%
Non-Departmental						
GASB 68 Adjustment	\$5,490	-	-	-	-	-
GASB 75 OPEB Contra	-\$181	-	-	-	-	-
Bank Charges and Fees	\$91	\$905	\$3,884	\$4,001	\$117	3.01%
Interfund Admins Services	\$697,867	\$616,286	\$692,561	\$629,252	-\$63,309	-9.14%
Year-End True-Up	\$41,738	-	-	-	-	-
Transfer fr Capital Fund	-	-	\$1,500,800	\$1,500,800	-	0.00%
Total Non-Departmental	\$745,005	\$617,191	\$2,197,245	\$2,134,053	-\$63,192	-2.88%
Total Expenditures	\$8,859,690	\$10,154,500	\$12,736,320	\$12,597,010	-\$139,310	-1.09%

Regional Sewer 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
Pumping						
Regular	\$182,155	\$182,155	\$193,966	\$11,811	6.48%	
Standard Overtime	\$25,500	\$25,500	\$26,775	\$1,275	5.00%	
FICA Taxes	\$15,886	\$15,886	\$16,887	\$1,001	6.30%	
Defined Benefit Plan	\$45,539	\$45,539	\$45,946	\$407	0.89%	
Life & Health Insurance	\$36,796	\$36,796	\$38,705	\$1,909	5.19%	
Workers' Comp Regular	\$3,754	\$3,754	\$4,548	\$794	21.15%	
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	\$100,870	\$95,870	-	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	-	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.
Allowance for Engineering	-	\$26,700	-	-\$26,700	-	Per the 201 Regional Facility Plans, Mock Roos has been assigned the responsibility of providing general engineering services, master planning, and capacity

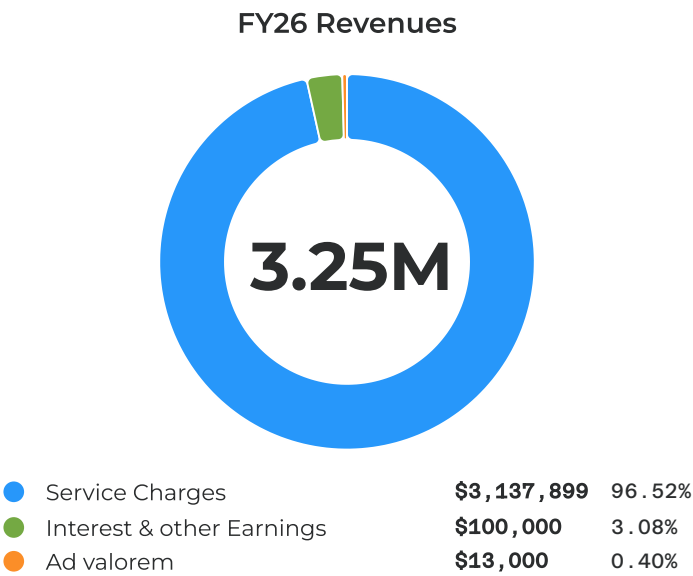
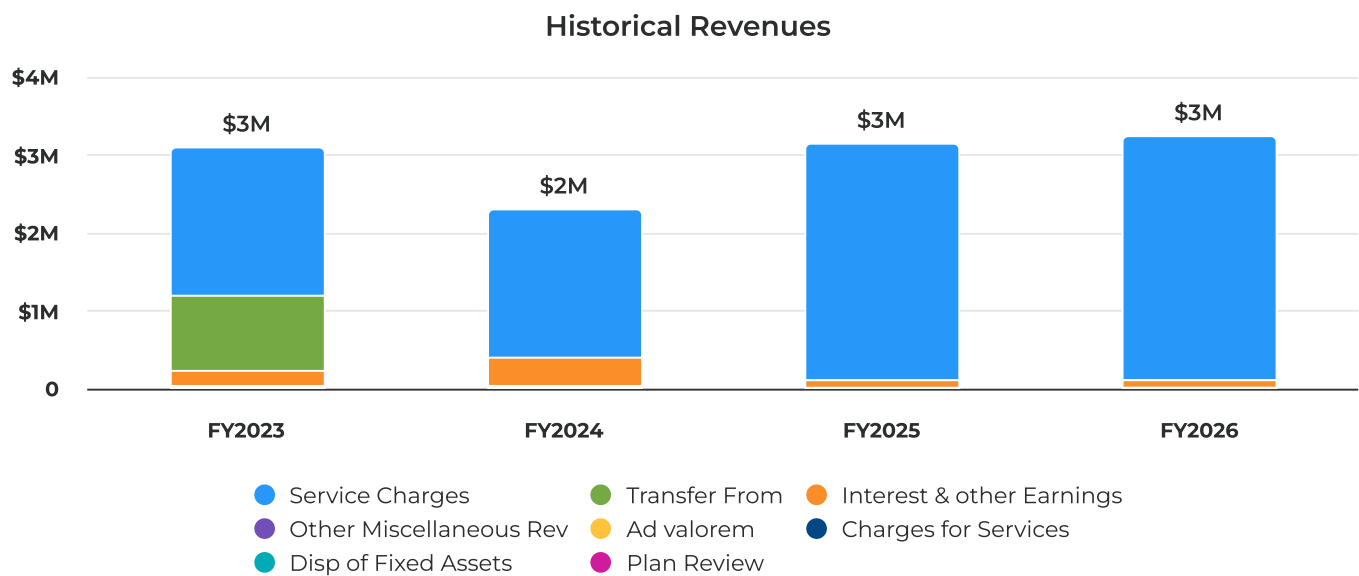
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						improvement design. They will also be responsible for planning and programming for future CIP. Additionally, they will review and evaluate modern pumps and control systems 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	-	-\$25,000	-	Following FAC 62-600.705(1) and 62-4.110 Contingency, triennial rate study
Accounting & Auditing	\$17,105	\$17,105	\$18,839	\$1,734	10.14%	
Other Contractual Service	\$120,000	\$120,000	\$187,701	\$67,701	56.42%	SCADA Maintenance DEP Permit
SCADA Maintenance	-	\$75,000	\$187,701	\$112,701	-	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. Implementing predictive maintenance

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						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	-	-\$45,000	-	DEP Permit
Right of Way	\$1,561	\$1,561	\$1,576	\$15	0.96%	FEC Yearly Cost
Reg System Expense	\$380,000	\$380,000	\$380,000	-	0.00%	LW R&R capital expenditure accts
Reg Exp Flow - Contra	-\$1,521,218	-\$1,521,218	-\$1,859,012	-\$337,794	22.21%	Credit from PBC
Regional Exp - Flow	\$7,845,665	\$7,845,665	\$7,883,936	\$38,271	0.49%	
Regional Exp - ECR R & R	\$1,888,394	\$1,888,394	\$1,945,045	\$56,651	3.00%	Regional Exp - ECR R & R
PBC R & R	\$450,000	\$450,000	\$450,000	-	0.00%	Regional Exp - R & R PBC projects
Training/Registration	\$2,500	\$2,500	\$2,575	\$75	3.00%	Additional Training for staff and certifications.
Water	\$28,343	\$28,343	\$30,610	\$2,267	8.00%	
Sewer	\$1,932	\$1,932	\$2,825	\$893	46.22%	
Electricity	\$178,000	\$178,000	\$230,460	\$52,460	29.47%	
Refuse/Waste Disposal	\$4,291	\$4,291	\$4,634	\$343	7.99%	
Property/Liability	\$77,367	\$77,367	\$85,104	\$7,737	10.00%	
Equipment-General	\$103,250	\$103,250	\$103,250	-	0.00%	Repairs on Trucks and vans
Equipment-Garage	\$9,125	\$9,125	\$10,494	\$1,369	15.00%	
Heavy Equip-ext repairs	\$100,000	\$100,000	\$100,000	-	0.00%	External Repairs and Maintenance on Equipements.
Meters/Lines	\$50,000	\$50,000	\$50,000	-	0.00%	Meter purchases and replacements.
Office Supplies	\$1,600	\$1,600	\$1,648	\$48	3.00%	Office supplies, paper, stationary.
Gas, Lubricants & Oil	\$19,830	\$19,830	\$20,425	\$595	3.00%	For R.S Trucks and pick ups

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Small Tools & Equipment	\$5,000	\$5,000	\$5,150	\$150	3.00%	Power saw, blades etc..
Chemicals	\$380,000	\$380,000	\$380,000	-	0.00%	Odor blockers, calcium hypochlorite granular, Degreasers
Total Pumping	\$10,539,075	\$10,539,075	\$10,462,957	-\$76,118	-0.72%	
Non-Departmental						
Bank Charges and Fees	\$3,884	\$3,884	\$4,001	\$117	3.01%	
Interfund Admins Services	\$692,561	\$692,561	\$629,252	-\$63,309	-9.14%	
Transfer fr Capital Fund	\$1,500,800	\$1,500,800	\$1,500,800	-	0.00%	
Total Non-Departmental	\$2,197,245	\$2,197,245	\$2,134,053	-\$63,192	-2.88%	
Total Expenditures	\$12,736,320	\$12,736,320	\$12,597,010	-\$139,310	-1.09%	

Stormwater Utility Fund

Revenues



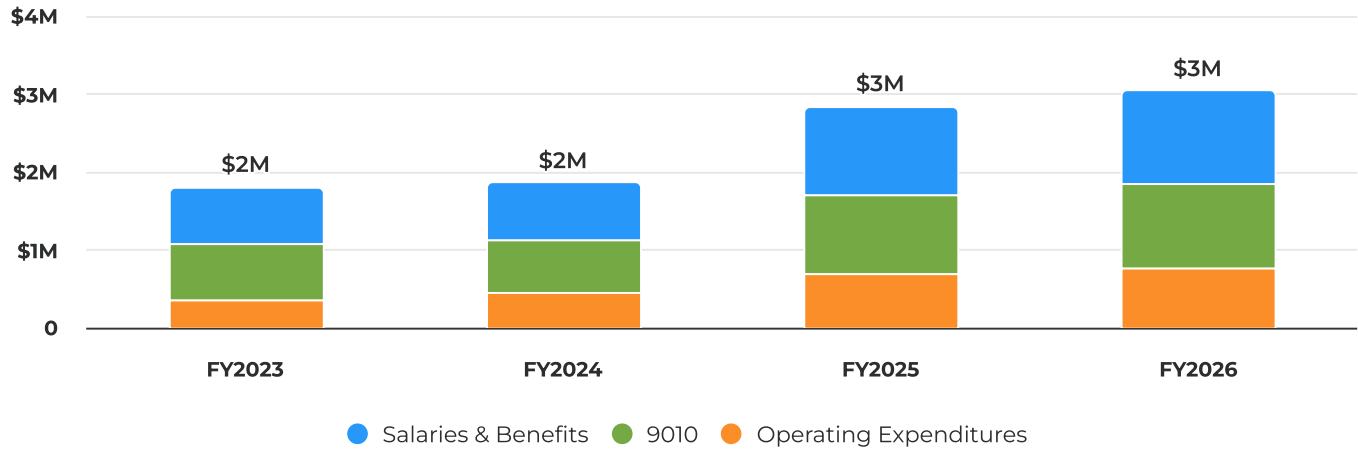
Revenues

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Ad valorem						
Delinquent	\$6,658	\$2,899	\$8,000	\$8,000	-	0.00%
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 Review Fee	-	\$75	-	-	-	-

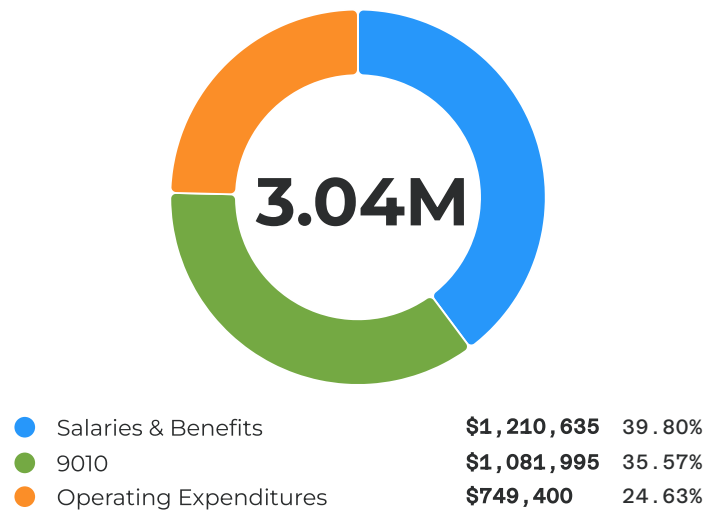
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Total Plan Review	-	\$75	-	-	-	-
Charges for Services						
Miscellaneous	\$1,200	\$2,175	-	-	-	-
Total Charges for Services	\$1,200	\$2,175	-	-	-	-
Service Charges						
S/Water Fees Residential	\$1,300,190	\$1,269,085	\$1,973,950	\$2,023,299	\$49,349	2.50%
S/Water Fees Commercial	\$685,785	\$713,860	\$1,122,000	\$1,178,100	\$56,100	5.00%
Discount	-\$66,597	-\$66,452	-\$63,500	-\$63,500	-	0.00%
Total Service Charges	\$1,919,378	\$1,916,493	\$3,032,450	\$3,137,899	\$105,449	3.48%
Interest & other Earnings						
Investments	\$190,506	\$215,119	\$100,000	\$100,000	-	0.00%
Tax Collections	\$2,712	\$3,657	-	-	-	-
Unrealized Gain/(Loss)	-\$3,321	\$109,452	-	-	-	-
Realized Gain/(Loss)	-	\$30,752	-	-	-	-
Total Interest & other Earnings	\$189,897	\$358,980	\$100,000	\$100,000	-	0.00%
Disp of Fixed Assets						
Disp of Fixed Assets	\$1,470	\$490	-	-	-	-
Total Disp of Fixed Assets	\$1,470	\$490	-	-	-	-
Other Miscellaneous Rev						
Other	\$27,405	\$26,771	-	-	-	-
Total Other Miscellaneous Rev	\$27,405	\$26,771	-	-	-	-
Transfer From						
ARPA	\$29,656	-	-	-	-	-
Capital Projects	\$922,856	-	-	-	-	-
Total Transfer From	\$952,512	-	-	-	-	-
Total Revenues	\$3,101,660	\$2,310,241	\$3,145,450	\$3,250,899	\$105,449	3.35%

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary

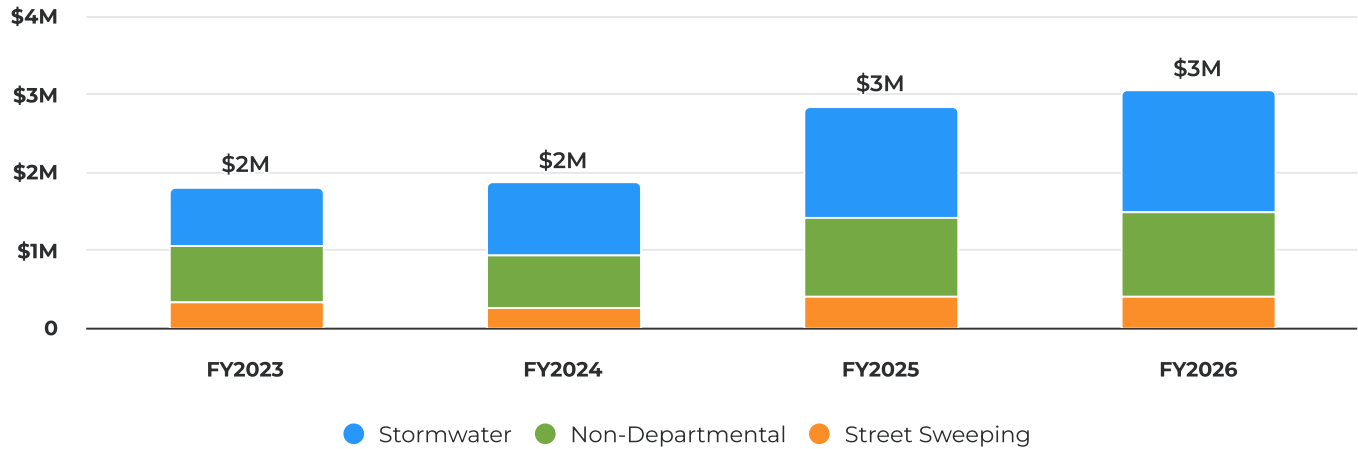


Expenditures Summary

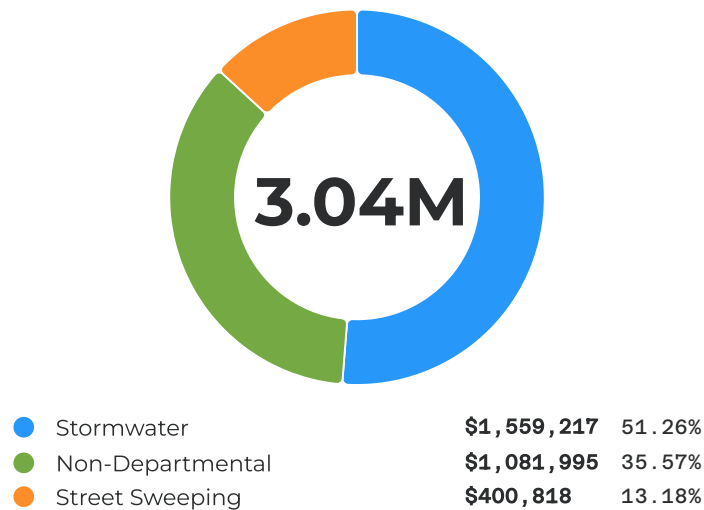
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$727,212	\$744,234	\$1,134,471	\$1,210,635	\$76,164	6.71%
Operating Expenditures	\$341,670	\$433,736	\$691,770	\$749,400	\$57,630	8.33%
9010	\$730,008	\$681,113	\$1,008,001	\$1,081,995	\$73,994	7.34%
Total Expenditures	\$1,798,890	\$1,859,083	\$2,834,242	\$3,042,030	\$207,788	7.33%

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						
Regular	\$306,553	\$346,072	\$472,941	\$537,664	\$64,723	13.69%
Unused Vacation Pay	\$53	-	-	-	-	-
Standard Overtime	\$6,895	\$8,388	\$8,000	\$8,400	\$400	5.00%
Longevity	\$360	\$1,290	-	\$5,400	-	-
Other Pays	\$1,922	\$1,131	-	-	-	-
FICA Taxes	\$23,888	\$26,749	\$36,792	\$42,187	\$5,395	14.66%
Defined Benefit Plan	\$37,209	\$78,493	\$118,235	\$111,850	-\$6,385	-5.40%
Life & Health Insurance	\$49,180	\$54,609	\$122,821	\$137,393	\$14,572	11.86%
Workers' Comp Regular	\$15,458	\$8,585	\$5,675	\$5,959	\$284	5.00%
Legal	\$25	\$365	\$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
Internal IT Support	\$26,698	\$26,464	\$31,795	\$33,827	\$2,032	6.39%
Other	\$48,685	\$77,277	\$252,500	\$225,000	-\$27,500	-10.89%
Maintenance	\$5,410	\$9,953	\$14,000	\$14,000	-	0.00%
Other Contractual Service	\$80,273	\$125,188	\$155,000	\$197,000	\$42,000	27.10%
Commissions	\$18,520	\$18,340	\$20,000	\$30,000	\$10,000	50.00%
Tipping Fees	-	-	\$5,000	\$5,000	-	0.00%
Right of Way	\$9,197	\$9,112	\$11,500	\$12,000	\$500	4.35%
Training/Registration	\$50	-	\$2,000	\$2,000	-	0.00%
Lodging/Transportation	-	-	\$1,000	\$1,000	-	0.00%
Property/Liability	\$30,951	\$41,784	\$56,408	\$62,049	\$5,641	10.00%
Equipment-Garage	\$6,900	\$7,935	\$9,125	\$20,988	\$11,863	130.01%
Heavy Equipment	\$8,891	\$26,352	\$30,000	\$30,000	-	0.00%
Heavy Equip-ext repairs	\$30,958	\$3,291	\$10,000	\$10,000	-	0.00%
Infrastructure	\$34,038	\$38,442	\$40,000	\$40,000	-	0.00%
Printing & Binding	-	\$13,165	-	-	-	-
Promotional Activities	-	-	\$500	\$500	-	0.00%
Office Supplies	\$171	\$350	\$500	\$500	-	0.00%
Gas, Lubricants & Oil	\$3,524	\$5,478	\$7,500	\$7,500	-	0.00%
Small Tools & Equipment	\$5,997	\$24	\$10,000	\$10,000	-	0.00%
Uniforms	\$500	\$1,000	\$5,000	\$5,000	-	0.00%
Other	\$250	-	\$1,000	\$1,000	-	0.00%
Total Stormwater	\$752,556	\$929,837	\$1,430,292	\$1,559,217	\$128,925	9.01%
Street Sweeping						
Regular	\$166,326	\$142,540	\$230,759	\$230,785	\$26	0.01%
Unused Vacation Pay	\$2,007	-	-	-	-	-
Standard Overtime	\$179	-	-	\$1,000	-	-
Longevity	\$686	\$201	\$1,215	\$1,200	-\$15	-1.23%
Other Pays	\$6,212	\$7	\$2,700	\$1,080	-\$1,620	-60.00%
FICA Taxes	\$12,929	\$10,572	\$17,918	\$17,892	-\$26	-0.15%
Defined Benefit Plan	\$59,635	\$30,197	\$57,690	\$43,924	-\$13,766	-23.86%
401-a Plan	\$1,390	\$874	-	\$3,052	\$3,052	-
Life & Health Insurance	\$29,452	\$26,516	\$46,438	\$48,898	\$2,460	5.30%
Workers' Comp Regular	\$6,878	\$8,010	\$13,287	\$13,951	\$664	5.00%
Other Contractual Service	\$1,441	-	-	-	-	-
Tipping Fees	\$9,965	\$10,000	-	\$10,000	-	-
Training/Registration	-	-	-	\$500	-	-
Lodging/Transportation	\$10	-	-	-	-	-
Property/Liability	\$19,216	\$19,216	\$25,942	\$28,536	\$2,594	10.00%
Total Street Sweeping	\$316,326	\$248,133	\$395,949	\$400,818	\$4,869	1.23%
Non-Departmental						
Principal	-	-	-	\$302,381	\$302,381	-
Interest	-	-	-	\$73,378	\$73,378	-
GASB 68 Adjustment	\$13,360	-	-	-	-	-
GASB 75 OPEB Contra	-\$2,776	-	-	-	-	-
Bank Charges and Fees	\$413	\$4,100	\$3,000	\$4,100	\$1,100	36.67%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Debt	-	-	\$375,370	-	-\$375,370	-100.00%
Interest	\$83,623	\$149,052	-	-	-	-
Interfund Admins Services	\$125,154	\$246,514	\$302,995	\$367,064	\$64,069	21.15%
Contribution to GF	\$165,883	\$281,447	\$251,636	\$260,072	\$8,436	3.35%
Depreciation	\$344,351	-	-	-	-	-
Transfer to Capital Pro	-	-	\$75,000	\$75,000	-	0.00%
Total Non-Departmental	\$730,008	\$681,113	\$1,008,001	\$1,081,995	\$73,994	7.34%
Total Expenditures	\$1,798,890	\$1,859,083	\$2,834,242	\$3,042,030	\$207,788	7.33%

Stormwater Utility Fund 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
Stormwater						
Regular	\$472,941	\$472,941	\$537,664	\$64,723	13.69%	
Standard Overtime	\$8,000	\$8,000	\$8,400	\$400	5.00%	
Longevity	-	-	\$5,400	\$5,400	-	Increase serves as a placeholder for the tentative longevity bonus
FICA Taxes	\$36,792	\$36,792	\$42,187	\$5,395	14.66%	
Defined Benefit Plan	\$118,235	\$118,235	\$111,850	-\$6,385	-5.40%	
Life & Health Insurance	\$122,821	\$122,821	\$137,393	\$14,572	11.86%	
Workers' Comp Regular	\$5,675	\$5,675	\$5,959	\$284	5.00%	
Legal	\$3,000	\$3,000	\$3,000	-	0.00%	
Internal IT Support	\$31,795	\$31,795	\$33,827	\$2,032	6.39%	
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. Annual engineering fees involve conducting an Outfall Assessment or pipe and Drainage Assessment to improve the overall system reliability and performance.
General engineering	-	\$100,000	\$100,000	-	0.00%	GIS mapping technology- for better identification of flood-prone areas and targeted mitigation efforts
Maintenance of GIS	-	\$2,500	-	-\$2,500	-100.00%	

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
Budget & Annual Rate Study	-	\$50,000	\$50,000	-	0.00%	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.
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.
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 stormwater systems to prevent clogs and backups.
Storm System Cleaning Services	-	\$75,000	\$75,000	-	0.00%	National Pollutant

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						Discharge Elimination System (NPDES), SW Storm System Cleaning Services
Commissions	\$20,000	\$20,000	\$30,000	\$10,000	50.00%	Palm Beach County Ad Valorem Processing Fee ... Cost went up FY25 as at April actual was \$28,028.00
Tipping Fees	\$5,000	\$5,000	\$5,000	-	0.00%	Tipping Fees for debris from vac-trucks
Right of Way	\$11,500	\$11,500	\$12,000	\$500	4.35%	FEC Railroad Crossing License Fee increases annually
Training/Registration	\$2,000	\$2,000	\$2,000	-	0.00%	This is for professional memberships- 4 New staff for Stormwater was added in FY25.
Lodging/Transportation	\$1,000	\$1,000	\$1,000	-	0.00%	Staff travel.
Property/Liability	\$56,408	\$56,408	\$62,049	\$5,641	10.00%	
Equipment-Garage	\$9,125	\$9,125	\$20,988	\$11,863	130.01%	
Heavy Equipment	\$30,000	\$30,000	\$30,000	-	0.00%	Heavy equipment requires various repairs. Investing in aging infrastructure will prolong the lifespan of our system, reducing maintenance costs and service interruptions
Heavy Equip-ext repairs	\$10,000	\$10,000	\$10,000	-	0.00%	Repairs are needed for the loader and skid steer
Infrastructure	\$40,000	\$40,000	\$40,000	-	0.00%	Any Emergency repair to the

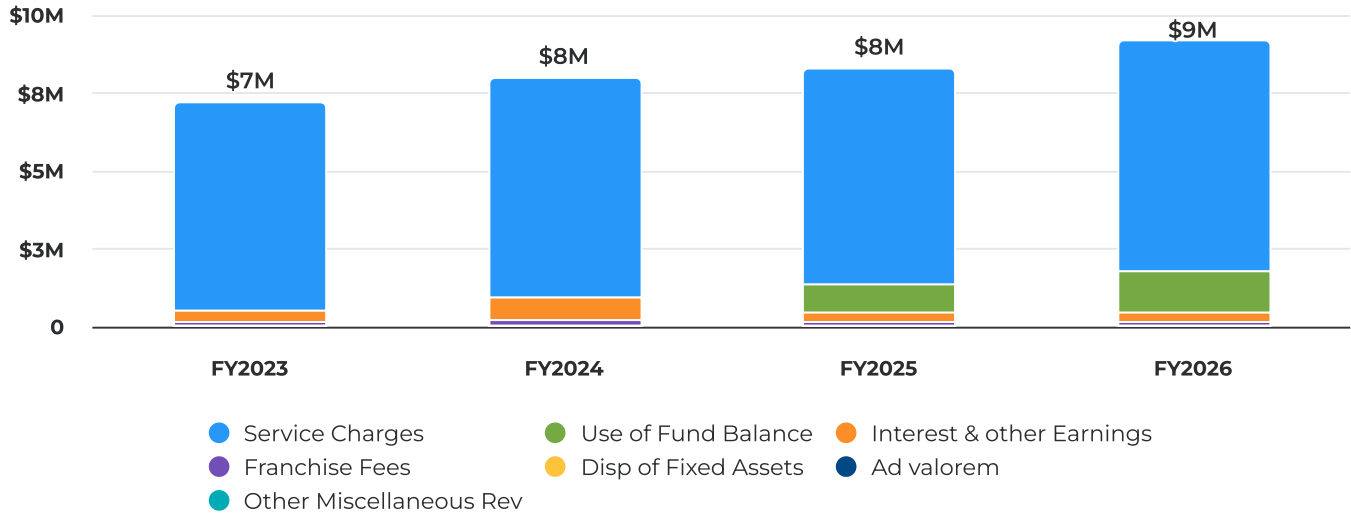
Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Promotional Activities	\$500	\$500	\$500	-	0.00%	storm drainage system Stormwater Awareness Program Flyers/Mailers will include Lake Worth Sweeper Schedules for Resident Education. This initiative aims to raise public awareness about stormwater pollution and promote responsible behavior.
Office Supplies	\$500	\$500	\$500	-	0.00%	Stationery and paper etc.
Gas, Lubricants & Oil	\$7,500	\$7,500	\$7,500	-	0.00%	2 additional vehicles added FY25-Gas oil and Lubricants. #153 and #260
Small Tools & Equipment	\$10,000	\$10,000	\$10,000	-	0.00%	Stormwater hand tools and equipment.
Uniforms	\$5,000	\$5,000	\$5,000	-	0.00%	Uniforms for Additional staff.
Other	\$1,000	\$1,000	\$1,000	-	0.00%	As needed, miscellaneous office supplies.
Total Stormwater	\$1,430,292	\$1,430,292	\$1,559,217	\$128,925	9.01%	
Non-Departmental						
Principal	-	\$291,410	\$302,381	\$10,971	3.76%	
2020AB Non Adv.	-	\$291,410	\$302,381	\$10,971	3.76%	
Interest	-	\$83,960	\$73,378	-\$10,582	-12.60%	
2020AB Non Adv.	-	\$83,960	\$73,378	-\$10,582	-12.60%	
Bank Charges and Fees	\$3,000	\$3,000	\$4,100	\$1,100	36.67%	
Debt	\$375,370	\$375,370	-	-\$375,370	-100.00%	
2020AB Non Adv.	-	\$375,370	-	-\$375,370	-100.00%	
Interfund Admins Services	\$302,995	\$302,995	\$367,064	\$64,069	21.15%	
Contribution to GF	\$251,636	\$251,636	\$260,072	\$8,436	3.35%	
Transfer to Capital Pro	\$75,000	\$75,000	\$75,000	-	0.00%	
Total Non-Departmental	\$1,008,001	\$1,383,371	\$1,081,995	-\$301,376	-21.79%	
Total Expenditures	\$2,438,293	\$2,813,663	\$2,641,212	-\$172,451	-6.13%	

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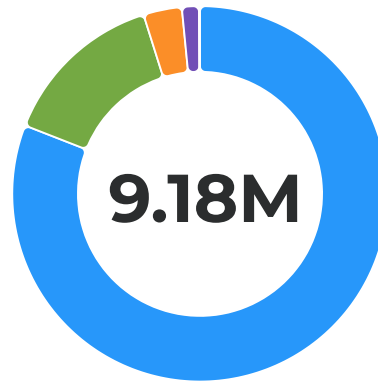
Refuse, Collection & Disp

Revenues

Historical Revenues



FY26 Revenues



Service Charges	\$7,427,983	80.93%
Use of Fund Balance	\$1,304,111	14.21%
Interest & other Earnings	\$304,000	3.31%
Franchise Fees	\$135,000	1.47%
Ad valorem	\$6,500	0.07%
Other Miscellaneous Rev	\$1,250	0.01%

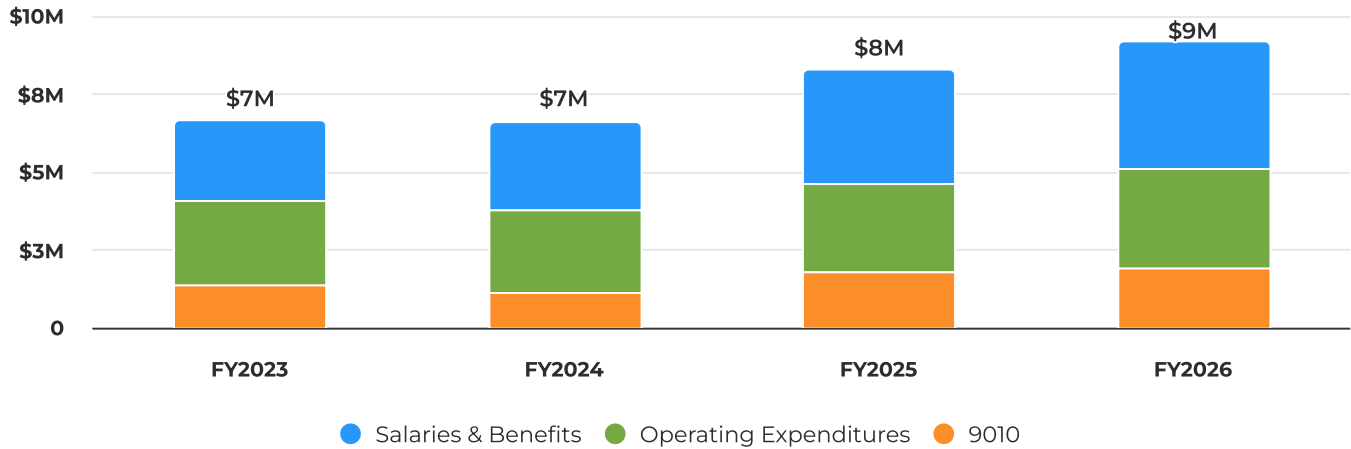
Revenues

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						
Delinquent	\$1,472	\$2,697	\$3,500	\$3,500	-	0.00%
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%

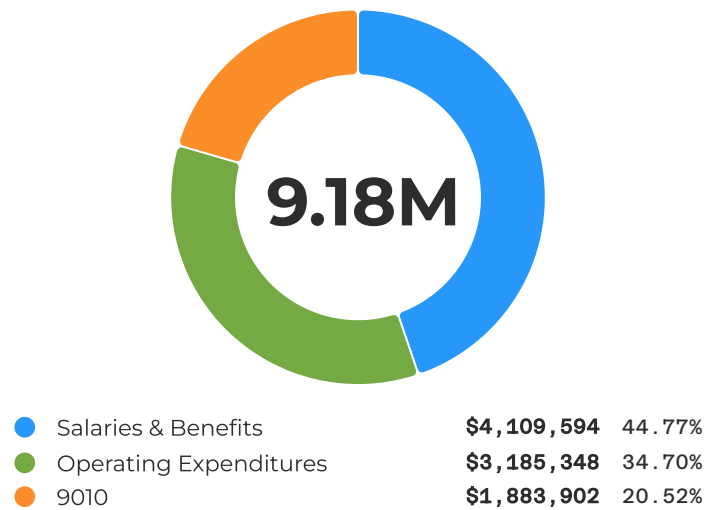
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Franchise Fees						
Refuse	\$140,207	\$179,772	\$135,000	\$135,000	-	0.00%
Total Franchise Fees	\$140,207	\$179,772	\$135,000	\$135,000	-	0.00%
Service Charges						
Refuse Fees- Residential	\$3,294,621	\$3,267,296	\$3,799,583	\$3,799,583	-	0.00%
Refuse-Fees Commercial	\$3,258,883	\$3,658,119	\$3,000,000	\$3,500,000	\$500,000	16.67%
Discount	-\$101,780	-\$108,238	-\$101,000	-\$101,000	-	0.00%
Special Collections	\$189,387	\$209,697	\$182,000	\$200,000	\$18,000	9.89%
Tax Exempt	-	\$541	-	-	-	-
Tipping Fees	\$2,552	\$366	\$3,200	\$3,200	-	0.00%
Recycling Fees- Commercial	\$17,543	\$4,104	\$25,000	\$25,000	-	0.00%
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						
Investments	\$366,610	\$435,535	\$300,000	\$300,000	-	0.00%
Tax Collections	\$5,099	\$6,966	-	-	-	-
Assessments	\$460	\$99	\$4,000	\$4,000	-	0.00%
Unrealized Gain/(Loss)	-\$6,354	\$209,415	-	-	-	-
Realized Gain/(Loss)	-	\$58,838	-	-	-	-
Total Interest & other Earnings	\$365,815	\$710,853	\$304,000	\$304,000	-	0.00%
Disp of Fixed Assets						
Disp of Fixed Assets	\$686	\$23,520	-	-	-	-
Total Disp of Fixed Assets	\$686	\$23,520	-	-	-	-
Other Miscellaneous Rev						
Assessment Income	\$139	\$1,212	\$1,250	\$1,250	-	0.00%
Other	\$1	-	-	-	-	-
Total Other Miscellaneous Rev	\$140	\$1,212	\$1,250	\$1,250	-	0.00%
Use of Fund Balance						
Use of Fund Balance	-	-	\$910,555	\$1,304,111	\$393,556	43.22%
Total Use of Fund Balance	-	-	\$910,555	\$1,304,111	\$393,556	43.22%
Total Revenues	\$7,172,079	\$7,953,918	\$8,267,288	\$9,178,844	\$911,556	11.03%

Expenditures Summary

Historical Expenditures Summary



FY26 Expenditures Summary

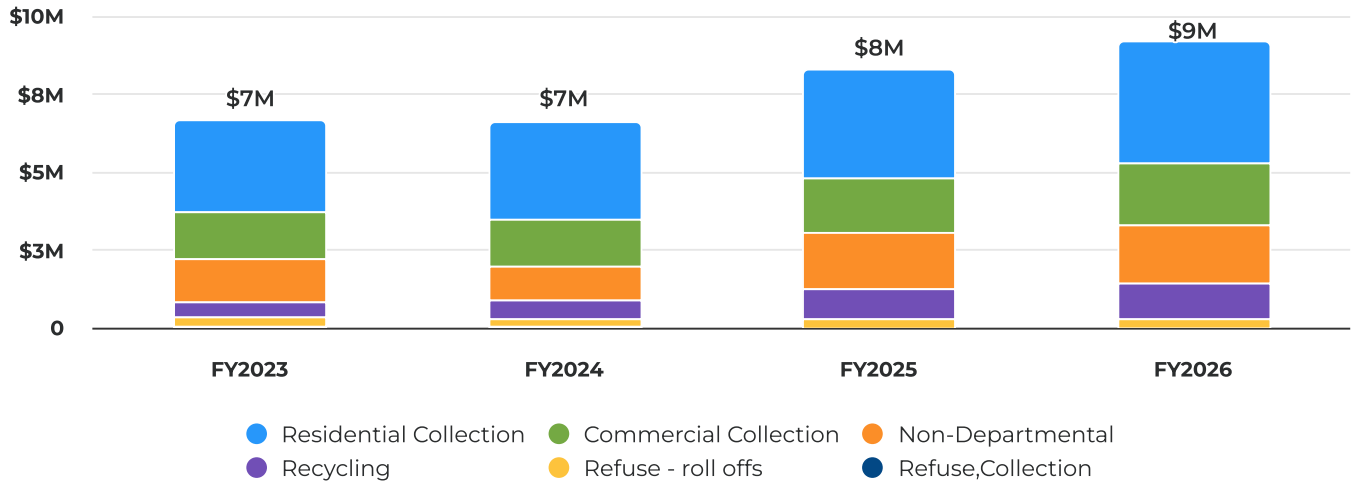


Expenditures Summary

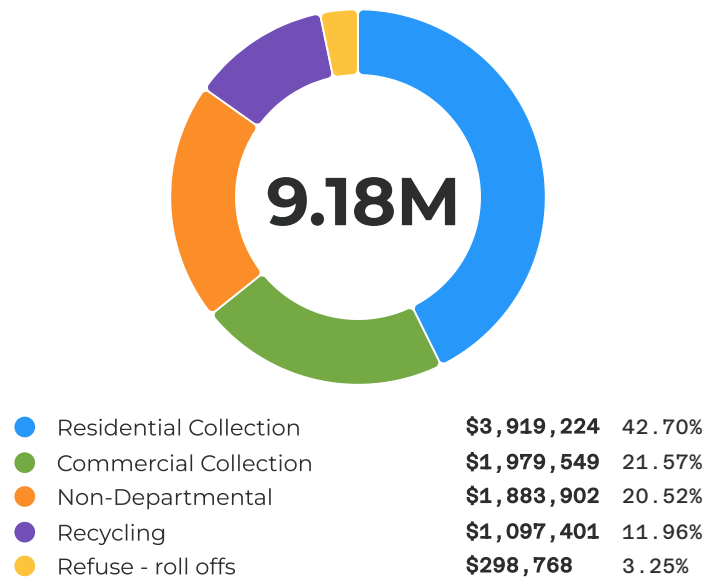
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Salaries & Benefits	\$2,575,637	\$2,829,349	\$3,645,376	\$4,109,594	\$464,218	12.73%
Operating Expenditures	\$2,679,091	\$2,679,640	\$2,855,191	\$3,185,348	\$330,157	11.56%
9010	\$1,381,110	\$1,110,457	\$1,766,722	\$1,883,902	\$117,180	6.63%
Total Expenditures	\$6,635,838	\$6,619,446	\$8,267,289	\$9,178,844	\$911,555	11.03%

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
Refuse,Collection						
Unused Vacation Pay	\$4,877.00	-	-	-	-	-
Equipment-Garage	\$20,695.00	-	-	-	-	-
Heavy Equipment	\$173.00	-	-	-	-	-
Gas, Lubricants & Oil	\$737.00	\$235.00	-	-	-	-
Total Refuse,Collection	\$26,482.00	\$235.00	-	-	-	-
Residential Collection						
Regular	\$809,204.00	\$949,050.00	\$1,125,172.00	\$1,221,294.00	\$96,122.00	8.54%
Unused Vacation Pay	\$9,560.00	-	-	-	-	-
Standard Overtime	\$149,152.00	\$177,800.00	\$80,000.00	\$105,000.00	\$25,000.00	31.25%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Longevity	\$7,641.00	\$6,983.00	\$5,424.00	\$7,425.00	\$2,001.00	36.89%
Other Pays	\$2,655.00	\$4,522.00	\$3,540.00	\$4,590.00	\$1,050.00	29.66%
FICA Taxes	\$75,337.00	\$85,802.00	\$92,840.00	\$102,326.00	\$9,486.00	10.22%
Defined Benefit Plan	\$248,107.00	\$217,319.00	\$281,293.00	\$266,855.00	-\$14,438.00	-5.13%
401-a Plan	-	\$982.00	-	\$12,654.00	\$12,654.00	-
Life & Health Insurance	\$180,255.00	\$193,271.00	\$316,024.00	\$379,833.00	\$63,809.00	20.19%
Workers' Comp Regular	\$49,913.00	\$56,185.00	\$58,493.00	\$103,368.00	\$44,875.00	76.72%
Internal IT Support	\$32,962.00	\$33,155.00	\$41,540.00	\$44,491.00	\$2,951.00	7.10%
Other Contractual Service	\$52,069.00	\$46,746.00	\$53,500.00	\$54,650.00	\$1,150.00	2.15%
City Contractual Services	\$4,877.00	\$1,750.00	\$2,500.00	\$2,500.00	-	0.00%
Commissions	\$28,558.00	\$30,019.00	\$30,000.00	\$30,000.00	-	0.00%
Tipping Fees	\$380,000.00	\$396,338.00	\$365,000.00	\$365,000.00	-	0.00%
Training/Registration	\$1,525.00	\$2,125.00	\$4,500.00	\$4,500.00	-	0.00%
Lodging/Transportation	-	\$678.00	\$500.00	\$500.00	-	0.00%
Postage & Freight	-	-	\$30.00	\$30.00	-	0.00%
Water	\$1,546.00	\$1,662.00	\$1,900.00	\$2,494.00	\$594.00	31.26%
Sewer	\$503.00	\$550.00	\$650.00	\$727.00	\$77.00	11.85%
Electricity	\$1,066.00	\$891.00	\$1,100.00	\$1,188.00	\$88.00	8.00%
Refuse/Waste Disposal	\$205,104.00	\$183,673.00	\$215,000.00	\$396,615.00	\$181,615.00	84.47%
Property/Liability	\$83,355.00	\$112,529.00	\$151,914.00	\$167,105.00	\$15,191.00	10.00%
Equipment-General	\$539.00	-	\$1,000.00	\$1,000.00	-	0.00%
Equipment-Garage	\$50,608.00	\$22,540.00	\$25,921.00	\$40,302.00	\$14,381.00	55.48%
Heavy Equipment	\$255,789.00	\$157,422.00	\$200,000.00	\$200,000.00	-	0.00%
Heavy Equip-ext repairs	\$111,387.00	\$209,144.00	\$110,000.00	\$110,000.00	-	0.00%
Printing & Binding	\$2,688.00	\$2,612.00	\$2,700.00	\$2,700.00	-	0.00%
Office Supplies	\$937.00	\$293.00	\$410.00	\$1,410.00	\$1,000.00	243.90%
Gas, Lubricants & Oil	\$151,951.00	\$132,037.00	\$126,667.00	\$126,667.00	-	0.00%
Small Tools & Equipment	\$452.00	\$7,143.00	\$7,500.00	\$7,500.00	-	0.00%
Dumpsters/Receptacle	-	\$127,669.00	\$150,000.00	\$150,000.00	-	0.00%
Uniforms	\$2,653.00	\$5,633.00	\$6,500.00	\$6,500.00	-	0.00%
Other	\$7,140.00	-	-	-	-	-
Total Residential Collection	\$2,907,533.00	\$3,166,523.00	\$3,461,618.00	\$3,919,224.00	\$457,606.00	13.22%
Commercial Collection						
Regular	\$290,487.00	\$280,285.00	\$444,702.00	\$449,445.00	\$4,743.00	1.07%
Standard Overtime	\$74,185.00	\$98,352.00	\$32,500.00	\$74,000.00	\$41,500.00	127.69%
Longevity	\$4,992.00	\$4,440.00	\$4,899.00	\$5,600.00	\$701.00	14.31%
Other Pays	\$296.00	\$145.00	\$897.00	-	-\$897.00	-100.00%
FICA Taxes	\$27,644.00	\$28,576.00	\$36,940.00	\$40,234.00	\$3,294.00	8.92%
Defined Benefit Plan	\$66,809.00	\$64,097.00	\$111,175.00	\$116,858.00	\$5,683.00	5.11%
Life & Health Insurance	\$68,168.00	\$63,110.00	\$96,607.00	\$126,814.00	\$30,207.00	31.27%
Workers' Comp Regular	\$20,068.00	\$18,411.00	\$23,267.00	\$24,703.00	\$1,436.00	6.17%
Internal IT Support	\$31,034.00	\$33,625.00	\$42,112.00	\$43,140.00	\$1,028.00	2.44%
Other Contractual Service	\$7,215.00	\$11,583.00	\$30,000.00	\$17,250.00	-\$12,750.00	-42.50%
City Contractual Services	\$1,944.00	\$6,416.00	\$7,500.00	\$7,500.00	-	0.00%
Tipping Fees	\$420,000.00	\$420,000.00	\$420,000.00	\$420,000.00	-	0.00%
Training/Registration	-	\$250.00	\$500.00	\$500.00	-	0.00%
Lodging/Transportation	-	-	\$500.00	\$500.00	-	0.00%
Postage & Freight	-	-	\$30.00	\$30.00	-	0.00%
Water	\$1,546.00	\$1,662.00	\$1,650.00	\$2,494.00	\$844.00	51.15%
Sewer	\$503.00	\$550.00	\$650.00	\$727.00	\$77.00	11.85%
Electricity	\$1,066.00	\$891.00	\$1,100.00	\$1,188.00	\$88.00	8.00%
Refuse/Waste Disposal	\$131.00	\$145.00	\$150.00	\$192.00	\$42.00	28.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Vehicles	-	-	-	\$120,000.00	\$120,000.00	-
Property/Liability	\$84,970.00	\$114,710.00	\$154,859.00	\$170,345.00	\$15,486.00	10.00%
Equipment-Garage	\$13,025.00	\$5,635.00	\$6,480.00	\$7,452.00	\$972.00	15.00%
Heavy Equipment	\$109,623.00	\$80,540.00	\$60,000.00	\$60,000.00	-	0.00%
Heavy Equip-ext repairs	\$81,239.00	\$93,755.00	\$116,667.00	\$116,667.00	-	0.00%
Printing & Binding	-	\$5,000.00	\$5,000.00	\$5,000.00	-	0.00%
Office Supplies	\$411.00	\$259.00	\$410.00	\$1,410.00	\$1,000.00	243.90%
Gas, Lubricants & Oil	\$65,189.00	\$57,840.00	\$45,000.00	\$45,000.00	-	0.00%
Small Tools & Equipment	\$2,103.00	\$9,398.00	\$27,750.00	\$10,500.00	-\$17,250.00	-62.16%
Dumpsters/Receptacle	\$137,003.00	\$98,154.00	\$110,000.00	\$110,000.00	-	0.00%
Uniforms	\$1,481.00	\$1,154.00	\$2,000.00	\$2,000.00	-	0.00%
Other	\$322.00	-	-	-	-	-
Total Commercial Collection	\$1,511,454.00	\$1,498,983.00	\$1,783,345.00	\$1,979,549.00	\$196,204.00	11.00%
Recycling						
Regular	\$182,061.00	\$241,797.00	\$438,953.00	\$463,571.00	\$24,618.00	5.61%
Unused Vacation Pay	\$2,659.00	-	-	-	-	-
Standard Overtime	\$13,880.00	\$27,191.00	\$25,000.00	\$74,000.00	\$49,000.00	196.00%
Longevity	\$1,001.00	\$1,590.00	\$2,801.00	\$3,690.00	\$889.00	31.74%
Other Pays	\$6,222.00	\$6,820.00	\$483.00	-	-\$483.00	-100.00%
FICA Taxes	\$14,778.00	\$20,051.00	\$35,739.00	\$41,406.00	\$5,667.00	15.86%
Defined Benefit Plan	\$65,627.00	\$56,701.00	\$109,738.00	\$120,432.00	\$10,694.00	9.75%
Life & Health Insurance	\$47,892.00	\$58,744.00	\$140,749.00	\$147,182.00	\$6,433.00	4.57%
Workers' Comp Regular	\$5,701.00	\$9,108.00	\$18,400.00	\$23,237.00	\$4,837.00	26.29%
Internal IT Support	\$28,206.00	\$29,116.00	\$36,782.00	\$36,292.00	-\$490.00	-1.33%
Other Contractual Service	\$22,825.00	\$3,173.00	\$3,300.00	\$7,800.00	\$4,500.00	136.36%
City Contractual Services	\$8,938.00	\$9,648.00	\$10,000.00	\$10,000.00	-	0.00%
Training/Registration	\$1,133.00	\$595.00	\$2,200.00	\$2,200.00	-	0.00%
Lodging/Transportation	-	\$500.00	-	\$500.00	-	-
Postage & Freight	\$487.00	\$200.00	\$500.00	\$500.00	-	0.00%
Water	\$1,546.00	\$1,662.00	\$1,900.00	\$2,494.00	\$594.00	31.26%
Sewer	\$503.00	\$550.00	\$650.00	\$727.00	\$77.00	11.85%
Electricity	\$1,066.00	\$891.00	\$1,100.00	\$1,188.00	\$88.00	8.00%
Refuse/Waste Disposal	\$131.00	\$145.00	\$180.00	\$194.00	\$14.00	7.78%
Property/Liability	\$6,414.00	\$8,659.00	\$11,690.00	\$12,859.00	\$1,169.00	10.00%
Equipment-Garage	\$13,025.00	\$5,635.00	\$6,480.00	\$7,452.00	\$972.00	15.00%
Heavy Equipment	\$28,131.00	\$25,454.00	\$25,000.00	\$25,000.00	-	0.00%
Heavy Equip-ext repairs	\$17,803.00	\$19,176.00	\$36,667.00	\$36,667.00	-	0.00%
Printing & Binding	\$10,383.00	\$8,479.00	\$6,500.00	\$6,500.00	-	0.00%
Promotional Activities	\$21,805.00	\$22,587.00	\$40,000.00	\$45,000.00	\$5,000.00	12.50%
Office Supplies	\$175.00	\$258.00	\$310.00	\$810.00	\$500.00	161.29%
Gas, Lubricants & Oil	\$16,872.00	\$24,179.00	\$15,000.00	\$15,000.00	-	0.00%
Small Tools & Equipment	\$8,771.00	\$7,274.00	\$8,400.00	\$8,400.00	-	0.00%
Uniforms	\$4,159.00	\$2,025.00	\$3,000.00	\$3,000.00	-	0.00%
Other	\$637.00	-	-	-	-	-
Books, Publ, Subsc & Memb	\$1,072.00	\$1,010.00	\$1,300.00	\$1,300.00	-	0.00%
Total Recycling	\$533,903.00	\$593,218.00	\$982,822.00	\$1,097,401.00	\$114,579.00	11.66%
Refuse - roll offs						
Regular	\$72,845.00	\$77,303.00	\$87,891.00	\$92,642.00	\$4,751.00	5.41%
Standard Overtime	\$23,702.00	\$27,605.00	\$12,000.00	\$30,000.00	\$18,000.00	150.00%
Longevity	\$1,524.00	\$1,549.00	\$1,530.00	\$2,045.00	\$515.00	33.66%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26
Other Pays	\$35.00	\$36.00	-	-	-	-
FICA Taxes	\$7,207.00	\$7,831.00	\$7,759.00	\$9,539.00	\$1,780.00	22.94%
Defined Benefit Plan	\$15,996.00	\$17,569.00	\$21,973.00	\$27,937.00	\$5,964.00	27.14%
Life & Health Insurance	\$19,484.00	\$20,407.00	\$22,525.00	\$21,637.00	-\$888.00	-3.94%
Workers' Comp Regular	\$5,673.00	\$5,717.00	\$6,062.00	\$11,277.00	\$5,215.00	86.03%
Internal IT Support	\$26,644.00	\$27,559.00	\$35,065.00	\$33,098.00	-\$1,967.00	-5.61%
Other	\$5,541.00	-	\$6,000.00	\$6,000.00	-	0.00%
City Contractual Services	\$22,038.00	\$9,397.00	\$10,000.00	\$1,850.00	-\$8,150.00	-81.50%
Tipping Fees	-	\$26,000.00	\$26,000.00	\$26,000.00	-	0.00%
Postage & Freight	-	-	\$100.00	\$100.00	-	0.00%
Water	\$1,545.00	\$1,662.00	\$1,950.00	\$2,493.00	\$543.00	27.85%
Sewer	\$503.00	\$550.00	\$650.00	\$727.00	\$77.00	11.85%
Electricity	\$1,066.00	\$891.00	\$1,100.00	\$1,188.00	\$88.00	8.00%
Refuse/Waste Disposal	\$130.00	\$145.00	\$165.00	\$192.00	\$27.00	16.36%
Operating/Capital Leasing	\$3,687.00	\$3,309.00	\$3,700.00	\$3,700.00	-	0.00%
Property/Liability	\$171.00	\$231.00	\$312.00	\$343.00	\$31.00	9.94%
Equipment-Garage	\$13,025.00	-	-	-	-	-
Heavy Equipment	\$9,817.00	\$3,224.00	\$6,000.00	\$6,000.00	-	0.00%
Heavy Equip-ext repairs	\$4,667.00	\$3,806.00	\$6,000.00	\$6,000.00	-	0.00%
Gas, Lubricants & Oil	\$7,247.00	\$5,239.00	\$6,000.00	\$6,000.00	-	0.00%
Dumpsters/Receptacle	\$32,809.00	\$10,000.00	\$10,000.00	\$10,000.00	-	0.00%
Total Refuse - roll offs	\$275,356.00	\$250,030.00	\$272,782.00	\$298,768.00	\$25,986.00	9.53%
Non-Departmental						
Undistributed Daily Activ	\$3,393.00	-	-	-	-	-
Principal	-	-	-	\$37,455.00	\$37,455.00	-
Interest	-	-	-	\$9,089.00	\$9,089.00	-
GASB 68 Adjustment	\$54,705.00	-	-	-	-	-
GASB 75 OPEB Contra	-\$18,852.00	-	-	-	-	-
Bank Charges and Fees	\$791.00	\$7,845.00	\$8,000.00	\$8,000.00	-	0.00%
Debt	-	-	\$46,495.00	-	-\$46,495.00	-100.00%
Interest	\$8,461.00	\$24,870.00	-	-	-	-
Interfund Admins Services	\$250,770.00	\$328,687.00	\$389,565.00	\$471,939.00	\$82,374.00	21.15%
Contribution to GF	\$535,966.00	\$553,870.00	\$588,539.00	\$629,979.00	\$41,440.00	7.04%
Depreciation	\$513,106.00	-	-	-	-	-
Electric	\$32,770.00	\$195,185.00	\$234,123.00	\$227,440.00	-\$6,683.00	-2.85%
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	\$1,883,902.00	\$117,180.00	6.63%
Total Expenditures	\$6,635,838.00	\$6,619,446.00	\$8,267,289.00	\$9,178,844.00	\$911,555.00	11.03%

Refuse, Collection & Disp 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
Residential Collection						
Regular	\$1,125,172	\$1,125,172	\$1,221,294	\$96,122	8.54%	
Standard Overtime	\$80,000	\$80,000	\$105,000	\$25,000	31.25%	INCREASE OT DUE TO STAFF COVERAGE & SPECIAL EVENTS COVERAGE
Longevity	\$5,424	\$5,424	\$7,425	\$2,001	36.89%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$3,540	\$3,540	\$4,590	\$1,050	29.66%	
FICA Taxes	\$92,840	\$92,840	\$102,326	\$9,486	10.22%	
Defined Benefit Plan	\$281,293	\$281,293	\$266,855	-\$14,438	-5.13%	
401-a Plan	-	-	\$12,654	\$12,654	-	
Life & Health Insurance	\$316,024	\$316,024	\$379,833	\$63,809	20.19%	
Workers' Comp Regular	\$58,493	\$58,493	\$103,368	\$44,875	76.72%	
Internal IT Support	\$41,540	\$41,540	\$44,491	\$2,951	7.10%	
Other Contractual Service	\$53,500	\$53,500	\$54,650	\$1,150	2.15%	
LANDSCAPE SERVICES	-	\$15,000	\$15,000	-	-	LANDSCAPING SERVICES FOR YARD MAINTENANCE
GPS TRACKING	-	\$13,000	\$35,150	\$22,150	-	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	-	-	PRESSURE CLEANING/TRUCK CLEANING/GREASE TRAP SERVICES FOR WASH STATION
JANITORIAL SERVICES	-	\$1,500	\$1,500	-	-	CLEANING SERVICES FOR OFFICE
THIRD EYE CAMERAS	-	\$6,000	-	-\$6,000	-	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	-	INSTALLATION OF OFFICE PARTITIONS completed in FY25. Not needed for FY26
City Contractual Services	\$2,500	\$2,500	\$2,500	-	0.00%	
GENERATOR MAINTENANCE	-	\$2,500	\$2,500	-	-	MAINTENANCE FOR GENERATOR
Commissions	\$30,000	\$30,000	\$30,000	-	0.00%	1% MONTHLY COMMISSION PAID TO PBC FOR WASTE TAXES RECEIVED
Tipping Fees	\$365,000	\$365,000	\$365,000	-	0.00%	TIPPING FEES FROM SOLID WASTE AUTHORITY
Training/Registration	\$4,500	\$4,500	\$4,500	-	0.00%	
APWA FL CONFERENCE	-	\$1,500	\$1,500	-	-	AMERICAN PUBLIC WORKS ASSOCIATION FL CONFERENCE
WORKSHOPS/CERTIFICATIONS	-	\$3,000	\$3,000	-	-	WORKSHOPS & CERTIFICATIONS FOR STAFF

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Lodging/Transportation	\$500	\$500	\$500	-	0.00%	CODE CONFERENCE FOR STAFF MEMBERS WITH FACE CERTIFICATIONS
Postage & Freight	\$30	\$30	\$30	-	0.00%	MAILING POSTAGE & FREIGHT CHARGES
Water	\$1,900	\$1,900	\$2,494	\$594	31.26%	
Sewer	\$650	\$650	\$727	\$77	11.85%	
Electricity	\$1,100	\$1,100	\$1,188	\$88	8.00%	
Refuse/Waste Disposal	\$215,000	\$215,000	\$396,615	\$181,615	84.47%	
Property/Liability	\$151,914	\$151,914	\$167,105	\$15,191	10.00%	
Equipment-General	\$1,000	\$1,000	\$1,000	-	0.00%	
SMALL EQUIPMENT REPAIRS	-	\$1,000	\$1,000	-	-	
Equipment-Garage	\$25,921	\$25,921	\$40,302	\$14,381	55.48%	ACCOUNT MANAGED BY FINANCE
Heavy Equipment	\$200,000	\$200,000	\$200,000	-	0.00%	IN HOUSE VEHICLE MAINTENANCE
Heavy Equip-ext repairs	\$110,000	\$110,000	\$110,000	-	0.00%	EXTERNAL MAINTENANCE VEHICLE REPAIRS
Printing & Binding	\$2,700	\$2,700	\$2,700	-	0.00%	PRINTING SERVICES - SCHEDULES, VEHICLE DECALS, INFO BOOKLETS
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
Gas, Lubricants & Oil	\$126,667	\$126,667	\$126,667	-	0.00%	GAS, LUBRICANTS & OIL FOR SOLID WASTE VEHICLES
Small Tools & Equipment	\$7,500	\$7,500	\$7,500	-	0.00%	SMALL TOOLS, RAKES, SHOVELS, FITTINGS
Dumpsters/Receptacle	\$150,000	\$150,000	\$150,000	-	0.00%	GARBAGE CART REPLACEMENT ORDERS (3 PER FY)
Uniforms	\$6,500	\$6,500	\$6,500	-	0.00%	STAFF UNIFORMS & BOOTS
Total Residential Collection	\$3,461,618	\$3,461,618	\$3,919,224	\$457,606	13.22%	
Commercial Collection						
Regular	\$444,702	\$444,702	\$449,445	\$4,743	1.07%	
Standard Overtime	\$32,500	\$32,500	\$74,000	\$41,500	127.69%	INCREASE OT DUE TO STAFF COVERAGE & SPECIAL EVENTS COVERAGE
Longevity	\$4,899	\$4,899	\$5,600	\$701	14.31%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$897	\$897	-	-\$897	-100.00%	
FICA Taxes	\$36,940	\$36,940	\$40,234	\$3,294	8.92%	
Defined Benefit Plan	\$111,175	\$111,175	\$116,858	\$5,683	5.11%	
Life & Health Insurance	\$96,607	\$96,607	\$126,814	\$30,207	31.27%	
Workers' Comp Regular	\$23,267	\$23,267	\$24,703	\$1,436	6.17%	
Internal IT Support	\$42,112	\$42,112	\$43,140	\$1,028	2.44%	
Other Contractual Service	\$30,000	\$30,000	\$17,250	-\$12,750	-42.50%	
TRUCK CLEANING	-	\$8,000	\$8,000	-	-	TRUCK CLEANING SOLUTION
GPS TRACKING SERVICES	-	\$7,000	\$9,250	\$2,250	-	GPS TRACKING - BASED ON BIG TRUCKS TIED TO THIS ACCNT - 5

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
						TRUCKS/\$1850.00 PER VEHICLE
REPLACE FLOORING SOLID WASTE OFFICE	-	\$15,000	-	-\$15,000	-	REPLACE FLOORING SOLID WASTE OFFICE. Repairs were completed in FY25. No funding needed for FY26.
City Contractual Services	\$7,500	\$7,500	\$7,500	-	0.00%	
CONSULTING FEES	-	\$7,500	\$7,500	-	-	CONSULTING FEES - STANTEC, ETC
Tipping Fees	\$420,000	\$420,000	\$420,000	-	0.00%	TIPPING FEES - SOLID WASTE AUTHORITY
Training/Registration	\$500	\$500	\$500	-	0.00%	
AMERICAN PUBLIC WORKS ASSOCIATION	-	\$500	\$500	-	-	AMERICAN PUBLIC WORKS ASSOCIATION FL CONFERENCE
Lodging/Transportation	\$500	\$500	\$500	-	0.00%	
AMERICAN PUBLIC WORKS ASSOCIATION	-	\$500	\$500	-	-	AMERICAN PUBLIC WORKS ASSOCIATION FL CONFERENCE
Postage & Freight	\$30	\$30	\$30	-	0.00%	POSTAGE FREIGHT FOR MAILINGS
Water	\$1,650	\$1,650	\$2,494	\$844	51.15%	
Sewer	\$650	\$650	\$727	\$77	11.85%	
Electricity	\$1,100	\$1,100	\$1,188	\$88	8.00%	
Refuse/Waste Disposal	\$150	\$150	\$192	\$42	28.00%	
						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 request is for emergency rentals.
Vehicles	-	-	\$120,000	\$120,000	-	
Property/Liability	\$154,859	\$154,859	\$170,345	\$15,486	10.00%	
Equipment-Garage	\$6,480	\$6,480	\$7,452	\$972	15.00%	ACCOUNT MANAGED BY FINANCE
Heavy Equipment	\$60,000	\$60,000	\$60,000	-	0.00%	IN HOUSE VEHICLE MAINTENANCE
Heavy Equip-ext repairs	\$116,667	\$116,667	\$116,667	-	0.00%	EXTERNAL VEHICLE MAINTENANCE REPAIRS
Printing & Binding	\$5,000	\$5,000	\$5,000	-	0.00%	
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
Gas, Lubricants & Oil	\$45,000	\$45,000	\$45,000	-	0.00%	GAS, LUBRICANTS & OIL FOR VEHICLES
Small Tools & Equipment	\$27,750	\$27,750	\$10,500	-\$17,250	-62.16%	
SMALL TOOLS	-	\$10,000	\$10,000	-	-	PARTS, SMALL TOOLS, HARDWARE

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
EQUIPMENT/SUPPLIES	-	\$500	\$500	-	-	GATORADE, BOTTLED WATER, CHAIN OIL, GLOVES
Radios	-	\$17,250	-	-\$17,250	-	PURCHASE OF RADIOS FOR VEHICLES & BASE STATION FOR OFFICE. Funding not needed for FY26
Dumpsters/Receptacle	\$110,000	\$110,000	\$110,000	-	0.00%	
DUMPSTER REPAIRS - PARTS, WHEELS, LID, REBUILD	-	\$80,000	\$80,000	-	-	
DUMPSTER REPLACEMENTS	-	\$30,000	\$30,000	-	-	
Uniforms	\$2,000	\$2,000	\$2,000	-	0.00%	STAFF UNIFORMS
Total Commercial Collection	\$1,783,345	\$1,783,345	\$1,979,549	\$196,204	11.00%	
Recycling						
Regular	\$438,953	\$438,953	\$463,571	\$24,618	5.61%	
Standard Overtime	\$25,000	\$25,000	\$74,000	\$49,000	196.00%	INCREASE OT DUE TO STAFF COVERAGE & SPECIAL EVENTS COVERAGE
Longevity	\$2,801	\$2,801	\$3,690	\$889	31.74%	Increase serves as a placeholder for the tentative longevity bonus
Other Pays	\$483	\$483	-	-\$483	-100.00%	
FICA Taxes	\$35,739	\$35,739	\$41,406	\$5,667	15.86%	
Defined Benefit Plan	\$109,738	\$109,738	\$120,432	\$10,694	9.75%	
Life & Health Insurance	\$140,749	\$140,749	\$147,182	\$6,433	4.57%	
Workers' Comp Regular	\$18,400	\$18,400	\$23,237	\$4,837	26.29%	
Internal IT Support	\$36,782	\$36,782	\$36,292	-\$490	-1.33%	
Other Contractual Service	\$3,300	\$3,300	\$7,800	\$4,500	136.36%	
TRANSLATION SERVICES	-	\$400	\$400	-	-	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	-	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	-	MONTHLY MONITORING/RADIOS FOR VEHICLES Cam System/Monthly Monitoring has been replaced with GPS Truck Monitoring – all in one system.
City Contractual Services	\$10,000	\$10,000	\$10,000	-	0.00%	
CITY CONTRACTUAL SERVICES	-	\$10,000	\$10,000	-	-	STANTEC CONSULTING, ETC
Training/Registration	\$2,200	\$2,200	\$2,200	-	0.00%	
APWA FL CONFERENCE	-	\$1,000	\$1,000	-	-	APWA FL CONFERENCE
RECYCLE FLORIDA TODAY CONFERENCE	-	\$800	\$800	-	-	RECYCLE FLORIDA TODAY CONFERENCE

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
RFT ANNUAL CONFERENCE	-	\$400	\$400	-	-	RFT ANNUAL CONFERENCE
Lodging/Transportation	-	-	\$500	\$500	-	APWA FL CONFERENCE, REFT CONFERENCES
Postage & Freight	\$500	\$500	\$500	-	0.00%	RECYCLE RETURN MAILERS/SURVEYS
Water	\$1,900	\$1,900	\$2,494	\$594	31.26%	
Sewer	\$650	\$650	\$727	\$77	11.85%	
Electricity	\$1,100	\$1,100	\$1,188	\$88	8.00%	
Refuse/Waste Disposal	\$180	\$180	\$194	\$14	7.78%	
Property/Liability	\$11,690	\$11,690	\$12,859	\$1,169	10.00%	
Equipment-Garage	\$6,480	\$6,480	\$7,452	\$972	15.00%	
Heavy Equipment	\$25,000	\$25,000	\$25,000	-	0.00%	IN HOUSE VEHICLE MAINTENANCE
Heavy Equip-ext repairs	\$36,667	\$36,667	\$36,667	-	0.00%	EXTERNAL VEHICLE MAINTENANCE REPAIRS
Printing & Binding	\$6,500	\$6,500	\$6,500	-	0.00%	EDUCATIONAL MATERIALS/PROMOTIONAL RECYCLING ITEMS
Promotional Activities	\$40,000	\$40,000	\$45,000	\$5,000	12.50%	
RECYCLE AWARENESS	-	\$10,000	\$10,000	-	-	RECYCLE AWARENESS - PROMOTIONAL SUPPLIES
TRADE SHOWS, SPECIAL EVENTS	-	\$20,000	\$25,000	\$5,000	-	TRADE SHOWS, SPECIAL EVENTS PROMOTIONAL SUPPLIES
4TH OF JULY	-	\$10,000	\$10,000	-	-	EVENT & PROMOTIONAL SUPPLIES
Office Supplies	\$310	\$310	\$810	\$500	161.29%	OFFICE SUPPLIES - FOLDERS, PEN, PAPER. INCREASE DUE TO ADDTL NEW EMPLOYEES
Gas, Lubricants & Oil	\$15,000	\$15,000	\$15,000	-	0.00%	GAS, LUBRICANTS & OIL FOR VEHICLES
Small Tools & Equipment	\$8,400	\$8,400	\$8,400	-	0.00%	
TRADE SHOW ITEMS	-	\$4,400	\$4,400	-	-	TRADE SHOW ITEMS (TENTS, CHAIRS, CLOTHS)
SMALL EQUIPMENT	-	\$4,000	\$4,000	-	-	SMALL EQUIPMENT, TOOLS, PPE, ETC
Uniforms	\$3,000	\$3,000	\$3,000	-	0.00%	STAFF UNIFORMS/SHOES
Books, Publ, Subsc & Memb	\$1,300	\$1,300	\$1,300	-	0.00%	
Recycle FL Today Memberships	-	\$600	\$600	-	-	
Swanna Membership	-	\$700	\$700	-	-	Solid Waste Association of North America
Total Recycling	\$982,822	\$982,822	\$1,097,401	\$114,579	11.66%	
Refuse - roll offs						
Regular	\$87,891	\$87,891	\$92,642	\$4,751	5.41%	
Standard Overtime	\$12,000	\$12,000	\$30,000	\$18,000	150.00%	INCREASE OT DUE TO STAFF COVERAGE & SPECIAL EVENTS COVERAGE
Longevity	\$1,530	\$1,530	\$2,045	\$515	33.66%	Increase serves as a placeholder for the tentative longevity bonus
FICA Taxes	\$7,759	\$7,759	\$9,539	\$1,780	22.94%	
Defined Benefit Plan	\$21,973	\$21,973	\$27,937	\$5,964	27.14%	
Life & Health Insurance	\$22,525	\$22,525	\$21,637	-\$888	-3.94%	
Workers' Comp Regular	\$6,062	\$6,062	\$11,277	\$5,215	86.03%	

Category	FY 2025 Adopted	FY 2025 Itemizations	FY 2026 Proposed Budget	2025 vs 2026 Budget Variance	% Change FY25 to FY26	Notes
Internal IT Support	\$35,065	\$35,065	\$33,098	-\$1,967	-5.61%	
Other	\$6,000	\$6,000	\$6,000	-	0.00%	
CONSULTING	-	\$6,000	\$6,000	-	-	STANTEC CONSULTING
City Contractual Services	\$10,000	\$10,000	\$1,850	-\$8,150	-81.50%	
GPS TRUCK MONITORING	-	\$10,000	\$1,850	-\$8,150	-	GPS TRACKING - BASED ON BIG TRUCKS TIED TO THIS ACCNT - 1 TRUCK/\$1850.00 PER VEHICLE
Tipping Fees	\$26,000	\$26,000	\$26,000	-	0.00%	SWA TIPPING FEES- BASED ON ANNUAL RATES/INCREASES SET BY THE SOLID WASTE AUTHORITY
Postage & Freight	\$100	\$100	\$100	-	0.00%	POSTAGE & FREIGHT FOR MAILINGS
Water	\$1,950	\$1,950	\$2,493	\$543	27.85%	
Sewer	\$650	\$650	\$727	\$77	11.85%	
Electricity	\$1,100	\$1,100	\$1,188	\$88	8.00%	
Refuse/Waste Disposal	\$165	\$165	\$192	\$27	16.36%	
Operating/Capital Leasing	\$3,700	\$3,700	\$3,700	-	0.00%	
PRINTER LEASE	-	\$3,700	\$3,700	-	-	CANON PRINTER LEASE
Property/Liability	\$312	\$312	\$343	\$31	9.94%	
Heavy Equipment	\$6,000	\$6,000	\$6,000	-	0.00%	IN HOUSE VEHICLE MAINTENANCE
Heavy Equip-ext repairs	\$6,000	\$6,000	\$6,000	-	0.00%	EXTERNAL VEHICLE MAINTENACE REPAIRS
Gas, Lubricants & Oil	\$6,000	\$6,000	\$6,000	-	0.00%	GAS, LUBRICANTS & OIL FOR VEHICLES
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	\$298,768	\$25,986	9.53%	
Non-Departmental						
Principal	-	\$36,096	\$37,455	\$1,359	-	
2020AB Non Adv.	-	\$36,096	\$37,455	\$1,359	-	
Interest	-	\$10,400	\$9,089	-\$1,311	-	
2020AB Non Adv.	-	\$10,400	\$9,089	-\$1,311	-	
Bank Charges and Fees	\$8,000	\$8,000	\$8,000	-	0.00%	
Debt	\$46,495	\$46,495	-	-\$46,495	-100.00%	
2020AB Non Adv.	-	\$46,495	-	-\$46,495	-	
Interfund Admins Services	\$389,565	\$389,565	\$471,939	\$82,374	21.15%	
Contribution to GF	\$588,539	\$588,539	\$629,979	\$41,440	7.04%	
Electric	\$234,123	\$234,123	\$227,440	-\$6,683	-2.85%	
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	\$1,883,902	\$70,684	6.63%	
Total Expenditures	\$8,267,289	\$8,313,785	\$9,178,844	\$865,059	11.03%	