

THE SUNRISE CITY

FORT PIERCE *Florida*

FY 2025/26



PROPOSED OPERATING BUDGET

September 8, 2025 Budget Hearing

FY 2026 Proposed Budget
GENERAL FUND - REVENUE DETAIL

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Taxes</u>				
311 010 Current Ad Valorem	\$ 22,312,937	\$ 26,192,608	\$ 30,772,543	\$ 33,697,722
311 015 Ad Valorem Adjustment	0	0	(1,538,627)	(1,684,886)
311 020 Delinquent Ad Valorem	52,630	43,651	40,000	50,000
312 410 Local Option Gas Tax	1,346,683	1,435,137	1,400,500	1,425,000
312 420 New Local Option Gas Tax	1,141,681	997,273	1,100,000	1,000,000
314 100 Public Service Electricity	2,906,753	3,046,061	2,850,000	2,900,000
314 101 Electricity FPL	559,577	601,410	525,000	575,000
315 200 Telecommunications Tax	1,495,303	1,582,419	1,350,000	1,585,000
314 300 Public Service Water	396,375	476,168	395,000	475,000
319 900 Misc. Taxes	879	956	900	900
Total Taxes	\$ 30,212,819	\$ 34,375,683	\$ 36,895,316	\$ 40,023,736
<u>Licenses and Permits</u>				
316 000 Business Tax Receipts	\$ 327,304	\$ 337,024	\$ 0	\$ 0
316 000 Certificates of Use	0	0	325,000	335,000
322 910 Planning & Zoning Fees	129,945	140,270	225,000	140,000
322 920 Amendments	47,339	23,662	45,000	25,000
322 930 Sign Fees	5,060	9,030	5,500	8,000
322 940 Miscellaneous	127,468	108,888	125,000	125,000
329 501 Animal Licenses	9,195	6,421	9,500	6,500
329 502 Lot Clearing Permits	19,679	10,751	7,500	10,000
329 503 Demolition Permits	41,822	12,940	5,000	15,000
329 505 Special Event	250	250	0	250
329 506 Vendor Permit/Application Fees	250	0	700	250
329 599 Other Licenses/Permits	20,146	50	15,000	500
Total Licenses and Permits	\$ 728,456	\$ 649,287	\$ 763,200	\$ 665,500
<u>Intergovernmental Revenues</u>				
331 510 Disaster Relief/Federal	\$ 159,894	\$ 27,868	\$ 0	\$ 0
331 511 Other Revenue/Federal	0	270,757	0	0
331 512 Other Public Safety/Federal	22,699	57,655	0	0
331 392 Physical Environment	0	514,234	0	0
334 510 Disaster Relief/State	480	2,579	0	0
334 520 Other Revenue/State	0	30,462	0	0
335 125 State Revenue Sharing	2,347,309	2,229,151	2,300,000	2,250,000
335 180 Half Cent Sales Tax	2,952,013	2,764,772	2,900,000	2,800,000

FY 2026 Proposed Budget
GENERAL FUND - REVENUE DETAIL

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Intergovernmental Revenues contd.</u>				
335 140 Mobile Home License	66,644	66,096	60,000	66,000
335 150 Beverage License	51,588	54,974	55,000	55,000
335 630 Infrastructure Sales Tax	3,090,283	2,707,486	3,000,000	3,000,000
312 520 Casualty Premium Tax	544,239	574,934	545,000	575,000
335 450 Fuel Tax Refund	54,856	58,464	50,000	55,000
338 020 County Shared Occup. License	66,717	51,342	60,000	55,000
339 010 Payments in Lieu of Tax-Hsg Auth	37,308	34,407	34,500	34,500
Total Intergovernmental Rev.	<u>\$ 9,394,032</u>	<u>\$ 9,445,181</u>	<u>\$ 9,004,500</u>	<u>\$ 8,890,500</u>
<u>Charges for Services</u>				
341 341 Sale Maps and Publications	\$ 0	\$ 0	\$ 50	\$ 0
341 310 Certified Copying & Rec Search	64,683	40,216	60,000	45,000
341 315 Reproduction-City Hall	7,390	7,445	9,500	7,500
341 320 Application Fee	22,376	11,070	20,000	15,000
341 325 Investigative Surcharge	26,315	28,726	25,000	27,500
341 330 Jury Duty and Fees	0	5	100	100
341 335 Qualifying Fees	550	2,683	500	500
343 910 Lot Clearing-Admin. Charge	37,090	28,760	25,000	28,500
343 920 Rotation Towing-Admin. Charge	31,675	26,350	30,000	30,000
354 010 Parking Fines	71,347	37,828	75,000	50,000
354 015 Traffic Fines	48,217	40,569	35,000	40,000
345 910 Vacation Rental Reg Fee	160,015	97,561	100,000	100,000
347 415 Community Center/Bus. Social	122,039	108,432	115,000	115,000
347 420 Comm. Center Special Events	29,745	34,729	30,000	35,000
347 425 Comm. Center Rental Fees	35,098	33,904	35,000	35,000
347 430 Comm. Center Events	16,988	18,160	16,500	17,750
347 435 Comm. Center Insurance & Other	14,025	10,345	12,000	12,000
347 950 Youth Activity Funds	62,230	49,893	70,000	55,000
Total Charges for Services	<u>\$ 749,783</u>	<u>\$ 576,675</u>	<u>\$ 658,650</u>	<u>\$ 613,850</u>
<u>Fines and Forfeitures</u>				
351 910 Court Fines	\$ 5,411	\$ 4,509	\$ 2,500	\$ 4,500
351 920 Police Education	6,510	5,945	5,500	6,500
354 055 Alarm Permit Violations	170,950	233,260	150,000	160,000

FY 2026 Proposed Budget
GENERAL FUND - REVENUE DETAIL

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Fines and Forfeitures contd.</u>				
354 030 License Penalties	9,909	12,834	9,000	10,000
354 040 Animal Control	2,772	12,653	7,500	10,000
354 050 Property Code Violations	156,094	151,324	100,000	150,000
Total Fines & Forfeitures	\$ 351,644	\$ 420,525	\$ 274,500	\$ 341,000
<u>Miscellaneous Revenues</u>				
361 100 Interest on Investments	\$ 9,684	\$ 8,639	\$ 15,000	\$ 15,000
361 101 Other Interest Earnings	6,571	4,639	3,500	5,000
362 013 Rent - Little Jim	29,810	31,169	29,000	31,200
362 014 Rental	45,000	45,000	45,000	45,000
362 015 Misc. Rental	2,782	3,035	3,000	3,000
325 210 Liens	321,592	171,136	75,000	125,000
325 220 Demolition Lien	6,993	4,697	5,000	5,000
325 230 Lot Clearing	58,968	83,279	50,000	75,000
325 240 Interest on Assessments	482	234	100	100
325 250 Emergency Repair Liens	(19,343)	5,217	6,000	5,000
364 005 Sale of Surplus Equipment	23,345	35,700	30,000	25,000
366 000 Other Contributions/Donations	22,184	3,167	500	2,500
361 400 Gain/Loss on Sale of Investments	487	4,672	0	0
369 904 Reimbursement of Expenditures	252,609	343,267	275,000	275,000
369 905 Purchasing Card Rebate	48,443	48,973	50,000	48,500
369 909 Wellness Program	2,738	2,865	19,200	3,000
<u>Reimbursement Contractual Services</u>				
369 944 Utilities Authority	334,477	0	0	0
369 915 Stormwater	0	367,316	700,000	625,000
369 942 Golf Course	33,000	33,000	33,000	33,000
369 913 Sunrise Theatre	33,000	33,000	0	0
369 924 Other Misc Revenues	94,000	200,271	25,000	100,000

FY 2026 Proposed Budget
GENERAL FUND - REVENUE DETAIL

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Miscellaneous Revenues contd.</u>				
<i>Administrative Reimbursement</i>				
369 940 Ft. Pierce Redevelopment Agcy	175,000	175,000	181,000	186,500
369 952 Marina	45,000	45,000	46,350	48,000
369 921 Solid Waste	80,000	80,000	82,400	85,000
369 922 Retirement & Benefit System	189,000	207,900	227,000	275,000
369 953 Police Department/Detail Work	87,570	21,283	190,000	199,500
369 906 Building Department	300,000	300,000	310,000	319,500
<i>Other Miscellaneous Reimbursements</i>				
369 917 St. Lucie County	0	0	75,000	0
369 916 State of Florida	608,940	613,903	575,000	600,000
369 300 Settlement	279,161	75,283	75,000	75,000
369 990 Other Misc. Revenues	80,374	199,959	75,000	125,000
Total Miscellaneous Revenues	\$ 3,151,865	\$ 3,147,603	\$ 3,201,050	\$ 3,334,800
<u>Interfund Transfers</u>				
381 089 Restricted Fund	\$ 436,476	\$ 186,345	\$ 250,000	975,000
381 091 FPRA	2,384,248	3,879,075	5,442,950	4,290,825
381 092 CDBG/Grants	0	0	0	500,000
381 097 Solid Waste	38,055	0	0	0
381 098 Building	4,455	0	0	0
Total Interfund Transfers	\$ 2,863,234	\$ 4,065,420	\$ 5,692,950	\$ 5,765,825
<u>Contribution from Enterprise Funds</u>				
382 010 Electricity	\$ 4,297,058	\$ 4,447,769	\$ 4,698,480	4,635,222
382 020 Water	1,257,407	1,516,555	1,659,798	1,706,777
382 030 Gas	300,259	321,577	343,542	351,617
382 040 Sewer	903,607	1,176,447	1,300,518	1,282,737
382 045 UA Other	90	5,574	600	647
382 050 Solid Waste Transfer	700,000	500,000	500,000	500,000
382 055 Golf Course Transfer	0	0	0	0
382 060 Marina Transfer	0	275,000	275,000	275,000
382 090 Building Department	275,000	0	0	0
Total Contribution from Enterprise	\$ 7,733,421	\$ 8,242,922	\$ 8,777,938	\$ 8,752,000

FY 2026 Proposed Budget

GENERAL FUND - REVENUE DETAIL

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
Total Revenue	\$ 55,185,254	\$ 60,923,297	\$ 65,268,104	\$ 68,387,211
Appropriated Fund Balance	0	0	0	0
Restricted Revenue	(400,000)	(600,000)	(600,000)	(600,000)
Unrestricted Fund Balance	(1,324,555)	(807,919)	0	0
TOTAL GENERAL FUND RESOURCES	\$ 53,460,699	\$ 59,515,378	\$64,668,104	\$67,787,211

Budget for Fiscal Year 2025/26

PERSONNEL SERVICES COST BY DEPARTMENT/DIVISION

Department/Division	2025 Funded Positions	2026 Funded Positions	Salaries	Overtime	FICA	Retirement	Life/Health Insurance	Dental Insurance	Workers' Comp	Total
General Fund										
10 00 City Commission	5	5	\$173,628	\$0	\$15,348	\$25,867	\$57,833	\$1,522	\$347	\$274,546
13 00 City Manager	8	6	821,202	0	64,061	162,105	68,557	3,281	1,642	1,120,850
14 00 City Attorney	6	6	711,291	0	54,827	150,607	62,368	3,039	757	982,888
16 00 City Clerk	5	5	395,136	0	30,641	78,000	54,287	2,404	790	561,257
22 00 Human Resources	6	6	491,966	0	38,048	97,114	47,669	1,994	984	677,775
24 00 Finance	11	11	953,015	0	73,319	130,489	136,341	7,090	1,906	1,302,159
25 00 Information Technology	13	12	1,048,189	15,000	81,334	209,874	144,307	7,168	2,126	1,507,998
26 00 Purchasing	4	4	278,465	0	21,303	54,969	21,020	1,276	557	377,589
28 00 Community & Economic Development	0	5	408,663	0	31,676	80,670	51,315	3,143	817	576,284
28 05 Grants Administration	0	5	358,201	0	27,402	70,709	51,644	2,191	716	510,863
29 01 Planning	7	6	556,134	0	42,957	109,781	79,424	3,275	1,142	792,713
29 03 Code Enforcement	15	14	808,019	10,000	62,992	161,477	147,838	6,484	19,976	1,216,786
30 00 Police (Combined)	176	176	13,555,163	600,000	1,082,870	2,647,051	2,189,312	95,760	399,273	20,569,429
40 00 Public Works (Combined)	66	66	3,589,225	75,000	280,313	675,840	737,164	33,484	156,277	5,547,302
44 00 Engineering	10	11	996,573	5,000	77,446	169,486	130,510	5,591	24,356	1,408,961
45 04 Leisure Services	7	7	359,055	0	27,468	70,877	62,154	2,592	3,867	526,012
60 00 Administrative	0	0	0	0	0	0	175,000	0	0	175,000
General Fund Total	339	345	\$25,503,923	\$705,000	\$2,012,005	\$4,894,915	\$4,216,743	\$180,294	\$615,534	\$38,128,415
Enterprise & Special Revenue Funds										
29 02 Building Inspections	34	34	2,304,286	30,000	178,986	460,788	388,743	17,399	40,589	3,420,791
30 05 Police Grants	6	6	257,297	5,000	20,066	52,157	21,020	848	2,421	358,808
30 07 Police Grants/FPRA	10	10	720,380	40,000	58,169	154,965	89,041	5,006	23,953	1,091,514
40 07 Animal Shelter	16	10	361,995	0	27,693	71,458	78,358	3,914	5,430	548,848
41 00 Marina	11	11	688,749	5,000	53,485	95,945	108,936	4,722	19,252	976,089
42 00 Solid Waste	44	50	2,933,104	50,000	228,621	576,254	537,793	23,642	124,605	4,474,018
45 00 Golf Course	4	4	309,060	0	23,643	61,008	46,568	2,008	340	442,628
46 00 Sunrise Theatre	3	5	379,867	0	29,473	74,986	65,476	2,851	760	553,413
90 00 CDBG	5	0	0	0	0	0	0	0	0	0
Enterprise Funds Total	133	130	7,954,738	130,000	620,135	1,547,562	1,335,934	60,390	217,350	11,866,108
TOTAL ALL FUNDS	472	475	\$33,458,661	\$835,000	\$2,632,140	\$6,442,477	\$5,552,677	\$240,684	\$832,884	\$49,994,523

FY 2026 Proposed Budget

GENERAL FUND - SUMMARY OF EXPENDITURES BY DEPARTMENT

		2022/23	2023/24	2024/25	2025/26
		Actual	Actual	Approved	Proposed
<u>City Commission</u>					
10 00	Personnel Services	\$ 247,792	\$ 262,988	\$ 267,669	\$ 274,546
	Operating Expense	50,409	55,228	52,745	51,163
	Capital Outlay	2,927	588	0	0
		<u>\$ 301,128</u>	<u>\$ 318,804</u>	<u>\$ 320,414</u>	<u>\$ 325,709</u>
<u>City Manager</u>					
13 00	Personnel Services	\$ 941,376	\$ 886,017	\$ 996,978	\$ 1,120,850
	Operating Expense	50,244	39,543	53,350	62,550
	Capital Outlay	0	0	0	0
		<u>\$ 991,620</u>	<u>\$ 925,561</u>	<u>\$ 1,050,328</u>	<u>\$ 1,183,399</u>
<u>City Attorney</u>					
14 00	Personnel Services	\$ 672,607	\$ 648,109	\$ 929,207	\$ 982,888
	Operating Expense	56,944	88,345	113,440	127,600
	Capital Outlay	0	588	0	0
		<u>\$ 729,551</u>	<u>\$ 737,042</u>	<u>\$ 1,042,647</u>	<u>\$ 1,110,488</u>
<u>City Clerk</u>					
16 00	Personnel Services	\$ 428,590	\$ 458,859	\$ 496,254	\$ 561,257
	Operating Expense	47,005	47,037	53,890	52,273
	Capital Outlay	0	0	0	0
		<u>\$ 475,595</u>	<u>\$ 505,896</u>	<u>\$ 550,144</u>	<u>\$ 613,530</u>

FY 2026 Proposed Budget

GENERAL FUND - SUMMARY OF EXPENDITURES BY DEPARTMENT

		2022/23	2023/24	2024/25	2025/26
		Actual	Actual	Approved	Proposed
<u>Human Resources</u>					
22 00	Personnel Services	\$ 520,269	\$ 502,531	\$ 681,316	\$ 677,775
	Operating Expense	108,443	283,474	79,100	96,241
	Capital Outlay	2,627	4,092	0	0
		<u>\$ 631,339</u>	<u>\$ 790,097</u>	<u>\$ 760,416</u>	<u>\$ 774,016</u>
<u>Finance</u>					
24 00	Personnel Services	\$ 1,023,228	\$ 1,155,898	\$ 1,245,501	\$ 1,302,159
	Operating Expense	65,546	73,836	65,500	63,535
	Capital Outlay	0	0	0	0
		<u>\$ 1,088,774</u>	<u>\$ 1,229,733</u>	<u>\$ 1,311,001</u>	<u>\$ 1,365,694</u>
<u>Information Technology</u>					
25 00	Personnel Services	\$ 853,127	\$ 1,130,261	\$ 1,701,373	\$ 1,507,998
	Operating Expense	847,998	1,074,332	1,474,875	1,520,774
	Capital Outlay	15,276	2,724	80,000	0
		<u>\$ 1,716,401</u>	<u>\$ 2,207,316</u>	<u>\$ 3,256,248</u>	<u>\$ 3,028,772</u>
<u>Purchasing</u>					
26 00	Personnel Services	\$ 337,528	\$ 277,183	\$ 371,871	\$ 377,589
	Operating Expense	25,409	63,996	26,750	26,335
	Capital Outlay	3,391	0	0	0
		<u>\$ 366,328</u>	<u>\$ 341,179</u>	<u>\$ 398,621</u>	<u>\$ 403,924</u>
<u>Community & Economic Development</u>					
28 00	Personnel Services	\$ 0	\$ 0	\$ 0	\$ 576,284
	Operating Expense	0	0	0	26,345
	Capital Outlay	0	0	0	0
		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 602,629</u>

FY 2026 Proposed Budget

GENERAL FUND - SUMMARY OF EXPENDITURES BY DEPARTMENT

		2022/23	2023/24	2024/25	2025/26
		Actual	Actual	Approved	Proposed
<u>Grants Administration</u>					
2805	Personnel Services	\$ 0	\$ 0	\$ 0	\$ 510,863
	Operating Expense	0	0	0	11,000
	Capital Outlay	0	0	0	0
		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 521,863</u>
<u>Planning</u>					
29 01	Personnel Services	\$ 677,672	\$ 734,872	\$ 815,941	\$ 792,713
	Operating Expense	56,117	51,224	106,900	162,100
	Capital Outlay	1,390	0	0	0
		<u>\$ 735,178</u>	<u>\$ 786,096</u>	<u>\$ 922,841</u>	<u>\$ 954,813</u>
<u>Community Response/Code Enforcement</u>					
29 03	Personnel Services	\$ 1,093,205	\$ 1,126,673	\$ 1,265,987	\$ 1,216,786
	Operating Expense	435,118	388,038	420,400	445,133
	Capital Outlay	3,706	3,134	0	0
		<u>\$ 1,532,029</u>	<u>\$ 1,517,846</u>	<u>\$ 1,686,387</u>	<u>\$ 1,661,919</u>
<u>Police</u>					
30 00	Personnel Services	\$ 16,028,716	\$ 17,708,299	\$ 19,340,892	\$ 20,569,429
	Operating Expense	1,758,404	2,007,013	1,943,500	2,286,842
	Capital Outlay	95,569	51,479	0	0
		<u>\$ 17,882,689</u>	<u>\$ 19,766,791</u>	<u>\$ 21,284,392</u>	<u>\$ 22,856,271</u>
<u>Public Works/Director</u>					
40 02	Personnel Services	\$ 74,035	\$ 85,691	\$ 81,266	\$ 85,230
	Operating Expense	104,635	93,198	24,999	25,800
	Capital Outlay	5,796	0	0	0
		<u>\$ 184,466</u>	<u>\$ 178,888</u>	<u>\$ 106,265</u>	<u>\$ 111,030</u>

FY 2026 Proposed Budget

GENERAL FUND - SUMMARY OF EXPENDITURES BY DEPARTMENT

		2022/23	2023/24	2024/25	2025/26
		Actual	Actual	Approved	Proposed
<u>Public Works/Fleet Maintenance</u>					
40 03	Personnel Services	\$ 720,817	\$ 836,783	\$ 904,736	\$ 910,981
	Operating Expense	111,680	40,540	48,200	47,150
	Capital Outlay	695	15,635	0	0
		<u>\$ 833,192</u>	<u>\$ 892,958</u>	<u>\$ 952,936</u>	<u>\$ 958,131</u>
<u>Public Works/Facilities Maintenance</u>					
40 04	Personnel Services	\$ 913,680	\$ 950,327	\$ 974,821	\$ 1,016,881
	Operating Expense	655,752	927,613	533,500	607,650
	Capital Outlay	3,425	34,868	0	0
		<u>\$ 1,572,857</u>	<u>\$ 1,912,808</u>	<u>\$ 1,508,321</u>	<u>\$ 1,624,531</u>
<u>Public Works/Parks & Grounds</u>					
40 05	Personnel Services	\$ 1,807,379	\$ 1,835,134	\$ 1,923,821	\$ 2,010,834
	Operating Expense	1,011,049	1,140,166	926,500	921,000
	Capital Outlay	15,882	0	0	0
		<u>\$ 2,834,310</u>	<u>\$ 2,975,300</u>	<u>\$ 2,850,321</u>	<u>\$ 2,931,834</u>
<u>Public Works/Streets & Drainage</u>					
40 06	Personnel Services	\$ 1,367,146	\$ 1,295,321	\$ 1,463,663	\$ 1,523,377
	Operating Expense	1,346,483	1,273,161	1,350,000	1,262,000
	Capital Outlay	0	0	0	0
		<u>\$ 2,713,628</u>	<u>\$ 2,568,482</u>	<u>\$ 2,813,663</u>	<u>\$ 2,785,377</u>
<u>Engineering</u>					
44 00	Personnel Services	\$ 1,096,256	\$ 972,277	\$ 1,196,618	\$ 1,408,961
	Operating Expense	401,468	244,351	589,150	588,250
	Capital Outlay	0	588	0	0
		<u>\$ 1,497,724</u>	<u>\$ 1,217,216</u>	<u>\$ 1,785,768</u>	<u>\$ 1,997,211</u>

FY 2026 Proposed Budget

GENERAL FUND - SUMMARY OF EXPENDITURES BY DEPARTMENT

		2022/23	2023/24	2024/25	2025/26
		Actual	Actual	Approved	Proposed
<u>Leisure Services</u>					
45 04	Personnel Services	\$ 225,585	\$ 314,238	\$ 550,468	\$ 526,012
	Operating Expense	237,475	296,506	246,850	294,347
	Capital Outlay	0	3,694	0	0
		<u>\$ 463,060</u>	<u>\$ 614,438</u>	<u>\$ 797,318</u>	<u>\$ 820,359</u>
<u>Administrative</u>					
60 00	Personnel Services	\$ 771,707	\$ 843,594	\$ 770,000	\$ 750,000
	Operating Expense	7,250,127	9,036,268	9,956,491	10,322,940
	Capital Outlay	3,563,596	3,723,664	4,111,052	4,148,026
	Grants and Aid	234,633	662,691	573,000	595,500
	Non-Oper. Transfer	5,090,767	5,762,709	5,859,530	5,339,242
		<u>\$ 16,910,830</u>	<u>\$ 20,028,926</u>	<u>\$ 21,270,073</u>	<u>\$ 21,155,709</u>
<u>All Departments</u>					
	Personnel Services	\$ 29,800,714	\$ 32,025,054	\$ 35,978,381	\$ 38,703,415
	Operating Expense	14,620,305	17,223,868	18,066,141	19,001,028
	Capital Outlay	3,714,279	3,841,056	4,191,052	4,148,026
	Grants and Aid	234,633	662,691	573,000	595,500
	Non-Oper. Transfer	5,090,767	5,762,709	5,859,530	5,339,242
		<u>\$ 53,460,699</u>	<u>\$ 59,515,378</u>	<u>\$ 64,668,104</u>	<u>\$ 67,787,211</u>
TOTAL GENERAL FUND EXPENDITURES		\$ 53,460,699	\$ 59,515,378	\$ 64,668,104	\$ 67,787,211

FY 2026 Proposed Budget

Fund Title: General	Department: Commission
Fund/Division Number: 001-1000	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Budgeted Staffing Level</u>				
Mayor/Commissioner	1	1	1	1
Commissioners	4	4	4	4
	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
Total Budgeted Staffing Level				
	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages-Mayor	\$ 37,697	\$ 40,560	\$ 40,560	\$ 42,588
1010 Salaries and Wages-Commissioners	115,538	124,800	124,800	131,040
1030 Accrued Compensation	0	0	0	0
2010 FICA	12,307	13,049	14,716	15,348
2020 Retirement Contributions	22,145	22,284	23,175	25,867
2030 Life & Health Insurance	58,086	60,165	62,270	57,833
2035 Dental Insurance	1,719	1,796	1,966	1,522
2040 Workers' Compensation	299	335	182	347
Total Personnel Services	<u>\$ 247,792</u>	<u>\$ 262,988</u>	<u>\$ 267,669</u>	<u>\$ 274,546</u>
<u>Operating Expense</u>				
4010 Car Allowance	\$ 27,295	\$ 27,000	\$ 27,000	\$ 27,000
4030 Conferences	11,601	18,146	20,000	18,918
4110 Communications	7,945	7,059	0	0
4120 Freight and Postage	5	0	100	0
4710 Reproduction	0	46	200	0
4810 Advertising	674	570	1,695	895
4990 Miscellaneous Expense	814	69	1,500	1,000
5110 Office Supplies	1,120	806	500	1,000
5150 Miscellaneous Equipment	149	260	0	0
5250 Uniforms	0	53	750	500
5410 Books, Pubs, Subscriptions & Mbrshp	806	1,218	1,000	1,850
Total Operating Expense	<u>\$ 50,409</u>	<u>\$ 55,228</u>	<u>\$ 52,745</u>	<u>\$ 51,163</u>
<u>Capital Outlay</u>				
6410 Office Equipment & Machinery	\$ 2,927	\$ 588	\$ 0	\$ 0
Total Capital Outlay	<u>\$ 2,927</u>	<u>\$ 588</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL APPROPRIATIONS	<u><u>\$ 301,128</u></u>	<u><u>\$ 318,804</u></u>	<u><u>\$ 320,414</u></u>	<u><u>\$ 325,709</u></u>

FY 2026 Proposed Budget

Fund Title: General	Department: City Manager
Fund/Division Number: 001-1300	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Budgeted Staffing Level</u>				
City Manager	1	1	1	1
Deputy City Manager	0	0	0	2
Executive Assist/City Manager	1	1	1	1
Administrative Assistant	1	0	0	1
Special Projects Coordinator	1	1	1	1
CRA Administrator	0	1	1	0
Redevelopment Specialist	2	2	3	0
Redevelopment Assistant	0	1	1	0
Economic Development Manager	1	0	0	0
Total Budgeted Staffing Level	<u>7</u>	<u>7</u>	<u>8</u>	<u>6</u>

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 608,327	\$ 656,038	\$ 723,110	\$ 806,202
1030 Accrued Compensation	94,811	11,089	12,000	15,000
1040 Overtime	2,557	0	0	0
2010 FICA Taxes	47,004	46,994	56,649	64,061
2020 Retirement Contributions	100,225	83,628	99,015	162,105
2030 Life & Health Insurance	83,365	82,985	100,632	68,557
2035 Dental Insurance	3,833	3,852	4,763	3,281
2040 Workers' Compensation	1,254	1,432	809	1,642
Total Personnel Services	<u>\$ 941,376</u>	<u>\$ 886,017</u>	<u>\$ 996,978</u>	<u>\$ 1,120,850</u>

<u>Operating Expense</u>				
3490 Contractual Fees	\$ 0	\$ 0	\$ 0	\$ 0
3495 Temporary Employee Services	0	0	0	0
4010 Car Allowance	5,400	5,400	5,400	16,200
4020 Travel and Education	10,442	6,730	12,000	10,400
4030 Conferences	0	0	0	0
4110 Communications	13,621	12,215	0	0
4120 Freight and Postage	423	90	600	600
4410 Equipment Rental	4,341	2,401	5,000	5,000

FY 2026 Proposed Budget

Fund Title: General	Department: City Manager
Fund/Division Number: 001-1300	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Operating Expense contd.</u>				
4651 Vehicle Parts	0	226	350	350
4660 Equipment Maintenance	0	0	500	500
4675 Software Maintenance	0	0	2,500	2,500
4710 Reproduction	0	0	0	0
4720 Outside Printing	1,355	218	3,000	3,000
4810 Advertising	139	178	4,000	4,000
4990 Miscellaneous Expense	4,340	5,359	6,000	6,000
5110 Office Supplies	2,886	2,848	5,500	5,500
5120 EDP Supplies	153	171	0	0
5150 Misc. Equipment Expense	945	0	0	0
5210 Gas & Oil	696	594	1,200	1,200
5250 Uniforms	327	0	800	800
5410 Books, Pubs, Subscriptions & Mbrshp	5,177	3,113	6,500	6,500
Total Operating Expense	<u>\$ 50,244</u>	<u>\$ 39,543</u>	<u>\$ 53,350</u>	<u>\$ 62,550</u>
<u>Capital Outlay</u>				
6410 Office Equipment & Machinery	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Capital Outlay	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL APPROPRIATIONS	<u><u>\$ 991,620</u></u>	<u><u>\$ 925,561</u></u>	<u><u>\$ 1,050,328</u></u>	<u><u>\$ 1,183,399</u></u>

FY 2026 Proposed Budget

Fund Title: General	Department: City Attorney
Fund/Division Number: 001-1400	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Budgeted Staffing Level</u>				
City Attorney	1	1	1	1
Senior Assistant City Attorney	0	0	0	1
Assistant City Attorney	1	1	2	1
Legal Assistant/Paralegal	1	1	1	1
Risk Manager	1	1	1	1
Risk Manager Admin. Specialist	1	1	1	1
Total Budgeted Staffing Level	<u>5</u>	<u>5</u>	<u>6</u>	<u>6</u>

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 484,085	\$ 469,315	\$ 674,174	\$ 709,291
1030 Accrued Compensation	15,923	1,511	3,000	2,000
1040 Overtime	264	0	0	0
2010 FICA Taxes	36,336	36,574	52,217	54,827
2020 Retirement Contributions	78,967	84,004	125,751	140,409
2026 Retirement Contributions/ICMA	0	9,962	9,712	10,198
2030 Life & Health Insurance	53,803	43,953	61,191	62,368
2035 Dental Insurance	2,596	2,154	2,512	3,039
2040 Workers' Compensation	633	638	651	757
Total Personnel Services	<u>\$ 672,607</u>	<u>\$ 648,109</u>	<u>\$ 929,207</u>	<u>\$ 982,888</u>

<u>Operating Expense</u>				
3100 Professional Services	\$ 0	\$ 0	\$ 0	\$ 0
3120 Legal Fees	0	0	0	0
3125 Trial Extra Ordinary Services	0	0	0	0
3136 Outside Attorney/Consultants	26,957	55,453	50,000	50,000
3140 Paralegal Fees	0	0	0	0
3490 Contractual Fees	0	750	0	0
3495 Temporary Employee Services	0	0	0	0
4010 Car Allowance	4,703	5,400	5,400	5,400
4020 Travel & Education	3,335	740	5,000	5,000
4030 Conferences	3,472	3,790	5,000	5,000
4110 Communications	8,093	7,109	0	0
4120 Freight and Postage	51	46	100	100
4410 Equipment Rental	1,023	2,582	0	3,000

FY 2026 Proposed Budget

Fund Title: General	Department: City Attorney
Fund/Division Number: 001-1400	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Operating Expense contd.</u>				
4675 Software Maintenance	0	0	0	10,000
4710 Reproduction	2,114	0	2,500	1,500
4720 Outside Printing	0	0	100	100
4810 Advertising	0	725	0	1,000
4947 Wellness	0	0	32,840	35,000
4990 Miscellaneous Expense	283	135	1,000	500
5110 Office Supplies	970	1,925	2,500	2,000
5120 EDP Supplies	0	45	0	0
5410 Books,Pubs,Subscriptions & Mbrshp	5,945	9,645	9,000	9,000
Total Operating Expense	<u>\$ 56,944</u>	<u>\$ 88,345</u>	<u>\$ 113,440</u>	<u>\$ 127,600</u>
<u>Capital Outlay</u>				
6410 Office Equipment & Machinery	\$ 0	\$ 588	\$ 0	\$ 0
Total Capital Outlay	<u>\$ 0</u>	<u>\$ 588</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL APPROPRIATIONS	<u><u>\$ 729,551</u></u>	<u><u>\$ 737,042</u></u>	<u><u>\$ 1,042,647</u></u>	<u><u>\$ 1,110,488</u></u>

FY 2026 Proposed Budget

Fund Title: General	Department: City Clerk
Fund/Division Number: 001-1600	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Budgeted Staffing Level</u>				
City Clerk	1	1	1	1
Records Management Coordinator	1	1	1	1
Deputy City Clerk II	0	0	0	1
Deputy City Clerk I	0	0	0	2
Deputy City Clerk/Permit Specialist	3	3	3	0
Total Budgeted Staffing Level	5	5	5	5

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 297,513	\$ 318,311	\$ 342,844	\$ 391,636
1030 Accrued Compensation	2,700	2,835	2,000	3,500
1040 Overtime	0	269	0	0
2010 FICA Taxes	22,616	24,358	26,794	30,641
2020 Retirement Contributions	51,430	57,376	64,038	78,000
2030 Life & Health Insurance	51,239	52,480	57,172	54,287
2035 Dental Insurance	2,539	2,627	3,027	2,404
2040 Workers' Compensation	554	603	379	790
Total Personnel Services	\$ 428,590	\$ 458,859	\$ 496,254	\$ 561,257

<u>Operating Expense</u>				
3480 Election Fees	\$ 0	\$ 0	\$ 500	\$ 0
3490 Contractual Fees	884	1,718	4,750	4,000
3495 Temporary Employee Svcs.	0	7,633	0	0
4010 Car Allowance	5,400	5,400	5,400	5,400
4020 Travel and Education	9,699	5,680	12,000	12,000
4110 Communications	5,378	6,731	4,620	4,620
4120 Freight and Postage	3,290	3,067	3,000	2,750
4410 Equipment Rental	3,114	3,145	3,590	3,590
4675 Software Maintenance	0	0	0	0
4710 Reproduction	500	247	500	495
4720 Outside Printing	297	818	400	400
4810 Advertising	710	620	1,350	1,000
4960 Administrative Charges	13,790	8,563	15,000	14,633
4990 Miscellaneous Expenses	0	77	0	0
5110 Office Supplies	2,160	1,728	1,400	1,400

FY 2026 Proposed Budget

Fund Title: General	Department: City Clerk
Fund/Division Number: 001-1600	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Operating Expense contd.</u>				
5120 EDP Supplies	219	0	500	500
5410 Books,Pubs,Subscriptions & Mbrshp	1,565	1,610	880	1,485
Total Operating Expense	<u>\$ 47,005</u>	<u>\$ 47,037</u>	<u>\$ 53,890</u>	<u>\$ 52,273</u>
<u>Capital Outlay</u>				
6410 Office Equip & Machinery	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL APPROPRIATIONS	<u><u>\$ 475,595</u></u>	<u><u>\$ 505,896</u></u>	<u><u>\$ 550,144</u></u>	<u><u>\$ 613,530</u></u>

FY 2026 Proposed Budget

Fund Title: General	Department: Administrative Services
Fund/Division Number: 001-2200	Division: Human Resources

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Budgeted Staffing Level</u>				
Human Resources Manager	1	1	1	1
Assistant Manager	1	1	1	1
Employee Relations Specialist	0	0	1	1
Information System Specialist	0	0	1	1
Human Resources Specialist	0	0	1	1
Human Resources Assistant	0	0	1	1
Human Resources Generalist	1	1	0	0
Human Resources Technician	1	1	0	0
Switchboard Operator	1	1	0	0
Total Budgeted Staffing Level	5	5	6	6

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 353,168	\$ 347,970	\$ 476,123	\$ 483,966
1030 Accrued Compensation	0	15,813	7,500	8,000
1040 Overtime	30,926	12,568	0	0
2010 FICA Taxes	29,056	28,307	36,997	38,048
2020 Retirement Contributions	45,268	61,156	89,809	97,114
2030 Life & Health Insurance	58,621	34,519	67,370	47,669
2035 Dental Insurance	2,563	1,485	2,985	1,994
2040 Workers' Compensation	668	714	532	984
Total Personnel Services	\$ 520,269	\$ 502,531	\$ 681,316	\$ 677,775

<u>Operating Expense</u>				
3120 Legal Fees	\$ 2,355	\$ 61,328	\$ 12,500	\$ 12,500
3180 Medical Services	33,265	24,786	25,000	25,000
3190 Consultant Fees	1,225	26,522	6,000	6,000
3490 Misc. Contractual Fees	0	776	5,500	5,500
3495 Temporary Employee Svcs.	26,725	137,146	0	0
4010 Car Allowance	4,950	5,400	0	0
4020 Travel and Education	7,438	0	10,000	10,000
4110 Communications	4,285	4,553	0	0
4120 Freight and Postage	16	51	500	500
4410 Equipment Rental	4,471	4,759	4,000	4,000
4651 Vehicle Parts	19	867	0	0
4675 Software Maintenance	0	0	0	3,741

FY 2026 Proposed Budget

Fund Title: General	Department: Administrative Services
Fund/Division Number: 001-2200	Division: Human Resources

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Operating Expense contd.</u>				
4720 Outside Printing	994	0	100	0
4810 Advertising	3,539	0	500	5,000
4850 Service Awards	5,669	10,821	5,000	12,000
4990 Miscellaneous Expenses	3,288	120	2,000	3,500
5110 Office Supplies	7,094	4,450	3,000	3,500
5120 EDP Supplies	389	119	500	500
5150 Misc. Equipment Expense	206	721	500	500
5210 Gas & Oil	370	591	0	0
5410 Books,Pubs,Subscriptions & Mbrshp	2,146	464	4,000	4,000
Total Operating Expense	\$ 108,443	\$ 283,474	\$ 79,100	\$ 96,241
<u>Capital Outlay</u>				
6410 Office Equip & Machinery	\$ 2,627	\$ 588	\$ 0	\$ 0
6420 Furniture & Furnishings	0	3,504	0	0
Total Capital Outlay	\$ 2,627	\$ 4,092	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 631,339	\$ 790,097	\$ 760,416	\$ 774,016

FY 2026 Proposed Budget

Fund Title: General	Department: Financial Services
Fund/Division Number: 001-2400	Division: Finance

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Budgeted Staffing Level</u>				
Director of Finance	1	1	1	1
Chief Accountant	1	1	1	1
Accountant	1	1	1	1
Budget Analyst	0	1	1	1
Senior Accounting Analyst III	4	4	4	4
Payroll & Benefits Coordinator	1	1	1	1
Pension Analyst	1	1	1	1
Executive Assistant	1	1	1	1
Total Budgeted Staffing Level	10	11	11	11

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 719,970	\$ 780,861	\$ 892,189	\$ 943,015
1030 Accrued Compensation	6,087	65,462	13,000	10,000
1040 Overtime	9,030	12,942	6,000	0
2010 FICA Taxes	54,946	64,511	70,119	73,319
2020 Retirement Contributions	116,789	117,277	117,569	130,489
2030 Life & Health Insurance	109,264	108,172	138,911	136,341
2035 Dental Insurance	5,731	5,141	6,710	7,090
2040 Workers' Compensation	1,411	1,532	1,002	1,906
Total Personnel Services	\$ 1,023,228	\$ 1,155,898	\$ 1,245,501	\$ 1,302,159

<u>Operating Expense</u>				
3490 Misc. Contractual Fees	\$ 514	\$ 0	\$ 0	\$ 0
3495 Temporary Employee Svc	0	22,881	0	0
4010 Car Allowance	5,400	5,400	5,400	5,400
4020 Travel and Education	14,979	9,829	15,000	13,500
4110 Communications	12,842	10,155	0	0
4120 Freight and Postage	2,713	2,693	3,000	3,000
4660 Equipment Maintenance	0	0	3,000	3,000
4720 Outside Printing	0	0	1,500	1,500
4810 Advertising	3,034	2,259	3,100	3,100
4960 Administrative Charges	10,428	7,394	15,000	14,550
4990 Miscellaneous Expenses	5,295	5,464	5,000	5,000
5110 Office Supplies	2,657	3,299	5,000	5,000
5120 EDP Supplies	3,305	1,874	5,000	4,985
5410 Books,Pubs,Subscriptions & Mbrshp	4,380	2,587	4,500	4,500
Total Operating Expense	\$ 65,546	\$ 73,836	\$ 65,500	\$ 63,535

FY 2026 Proposed Budget

Fund Title: General	Department: Financial Services
Fund/Division Number: 001-2400	Division: Finance

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
Capital Outlay				
6410 Office Equipment & Machinery	\$ 0	\$ 0	\$ 0	\$ 0
6420 Furniture & Furnishings	0	0	0	0
Total Capital Outlay	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL APPROPRIATIONS	<u>\$ 1,088,774</u>	<u>\$ 1,229,733</u>	<u>\$ 1,311,001</u>	<u>\$ 1,365,694</u>

FY 2026 Proposed Budget

Fund Title: General	Department: Administrative Services
Fund/Division Number: 001-2500	Division: Information Technology

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Budgeted Staffing Level</u>				
IT Network Administrator	1	1	0	1
IT Support Division Manager	0	0	1	1
Systems Analyst II	1	1	2	2
Systems Analyst I	2	2	2	1
GIS Division Manager	0	1	1	1
GIS Analyst II	1	1	1	1
ERP Business Systems Administrator	1	1	1	1
ERP Business Systems Analyst	1	1	1	1
IT Communications & Marketing Div. Manager	0	1	1	1
IT Media Specialist	1	1	1	1
Executive Assistant	0	1	1	1
Deputy City Manager/Dir. Of Admin. Serv.	0	1	1	0
GIS Analyst I	1	1	0	0
Administrative Assistant	1	0	0	0
IT Communications Specialist	1	0	0	0
IT Director	1	0	0	0
Total Budgeted Staffing Level	<u>12</u>	<u>13</u>	<u>13</u>	<u>12</u>

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 553,332	\$ 751,550	\$ 1,180,154	\$ 1,038,189
1030 Accrued Compensation	12,830	7,516	10,000	10,000
1040 Overtime	35,657	50,562	15,000	15,000
2010 FICA Taxes	43,480	60,047	92,607	81,334
2020 Retirement Contributions	100,594	140,834	223,797	209,874
2030 Life & Health Insurance	101,195	113,212	170,668	144,307
2035 Dental Insurance	4,724	5,163	7,821	7,168
2040 Workers' Compensation	1,315	1,376	1,326	2,126
Total Personnel Services	<u>\$ 853,127</u>	<u>\$ 1,130,261</u>	<u>\$ 1,701,373</u>	<u>\$ 1,507,998</u>

<u>Operating Expense</u>				
3190 Consultant Fees	\$ 88,171	\$ 129,090	\$ 224,000	\$ 176,799
3490 Misc. Contractual Fees	4,315	8,225	1,000	3,000
3495 Temporary Employee Services	48,454	51,268	0	0
4010 Car Allowance	4,083	0	5,400	0
4020 Travel and Education	16,780	23,599	25,000	25,000
4110 Communications	25,564	27,147	300,000	300,000

FY 2026 Proposed Budget

Fund Title: General	Department: Administrative Services
Fund/Division Number: 001-2500	Division: Information Technology

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Operating Expense contd.</u>				
4120 Freight and Postage	39	36	500	500
4410 Equipment Rental	2,068	433	20,000	20,000
4651 Vehicle Parts	711	4,268	0	0
4660 Equipment Maintenance	249	0	500	500
4670 Computer Maintenance	5,181	13,244	30,000	30,000
4675 Software Maintenance	631,194	781,403	840,000	936,000
4710 Reproduction	0	0	0	0
4720 Outside Printing	0	0	0	0
4810 Advertising	7,976	17,595	15,000	15,000
4990 Miscellaneous Expenses	3,334	4,595	1,500	1,500
5110 Office Supplies	1,144	1,410	1,200	1,200
5120 EDP Supplies	8,009	7,436	9,950	9,950
5150 Miscellaneous Equipment	7	1,097	0	0
5210 Gas & Oil	16	119	325	325
5250 Uniforms	0	1,260	0	0
5410 Books,Pubs,Subscriptions & Mbrshp	703	2,108	500	1,000
Total Operating Expense	\$ 847,998	\$ 1,074,332	\$ 1,474,875	\$ 1,520,774
<u>Capital Outlay</u>				
6410 Office Equip & Machinery	\$ 6,023	\$ 2,724	\$ 0	\$ 0
6420 Furniture & Furnishings	9,253	0	0	0
6490 SBITA	0	0	80,000	0
Total Capital Outlay	\$ 15,276	\$ 2,724	\$ 80,000	\$ 0
TOTAL APPROPRIATIONS	\$ 1,716,401	\$ 2,207,316	\$ 3,256,248	\$ 3,028,772

FY 2026 Proposed Budget

Fund Title: General	Department: Financial Services
Fund/Division Number: 001-2600	Division: Purchasing

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Budgeted Staffing Level</u>				
Purchasing Manager	1	1	1	1
Purchasing Agent	2	2	2	2
Purchasing Specialist	1	1	1	1
Total Budgeted Staffing Level	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 241,597	\$ 200,160	\$ 265,075	\$ 274,965
1030 Accrued Compensation	11,540	2,329	4,000	3,500
1040 Overtime	1,348	1,791	0	0
2010 FICA Taxes	19,312	15,571	20,584	21,303
2020 Retirement Contributions	33,511	36,415	49,967	54,969
2030 Life & Health Insurance	28,641	19,642	30,693	21,020
2035 Dental Insurance	1,117	765	1,256	1,276
2040 Workers' Compensation	463	510	296	557
Total Personnel Services	<u>\$ 337,528</u>	<u>\$ 277,183</u>	<u>\$ 371,871</u>	<u>\$ 377,589</u>
<u>Operating Expense</u>				
3490 Misc. Contractual Fees	\$ 0	\$ 0	\$ 0	\$ 0
3495 Temporary Employee Services	0	44,544	0	0
4020 Travel and Education	2,205	1,370	7,000	7,000
4110 Communications	3,578	4,832	0	0
4120 Freight and Postage	660	10	1,500	1,500
4410 Equipment Rental	3,530	3,900	5,000	4,685
4651 Vehicle Parts	0	0	100	0
4810 Advertising	8,806	5,386	6,000	6,500
4990 Miscellaneous Expenses	1,623	818	1,500	1,500
5110 Office Supplies	3,237	1,395	3,000	2,500
5120 EDP Supplies	45	0	150	150
5210 Gas & Oil	0	42	500	500
5410 Books,Pubs,Subscriptions & Mbrshp	1,725	1,697	2,000	2,000
Total Operating Expense	<u>\$25,409</u>	<u>\$63,996</u>	<u>\$26,750</u>	<u>\$26,335</u>
<u>Capital Outlay</u>				
6410 Office Equipment & Machinery	\$ 3,391	\$ 0	\$ 0	\$ 0
Total Capital Outlay	<u>\$ 3,391</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
 TOTAL APPROPRIATIONS	 <u><u>\$ 366,328</u></u>	 <u><u>\$ 341,179</u></u>	 <u><u>\$ 398,621</u></u>	 <u><u>\$ 403,924</u></u>

FY 2026 Proposed Budget

Fund Title: General	Department: Community & Economic Development
Fund/Division Number: 001-2800	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Budgeted Staffing Level</u>				
Community & Economic Development Director	0	0	0	1
Redevelopment Specialist	0	0	0	3
Redevelopment Assistant	0	0	0	1
Grants Division Manger	0	0	0	0
Grants Writer	0	0	0	0
Grants Reporting Specialist	0	0	0	0
Community Resource Specialist	0	0	0	0
Environmental Specialist/Admin. Assistant	0	0	0	0
Total Budgeted Staffing Level	0	0	0	5

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 0	\$ 0	\$ 0	\$ 404,163
1030 Accrued Compensation	0	0	0	4,500
1040 Overtime	0	0	0	0
2010 FICA Taxes	0	0	0	31,676
2020 Retirement Contributions	0	0	0	80,670
2030 Life & Health Insurance	0	0	0	51,315
2035 Dental Insurance	0	0	0	3,143
2040 Workers' Compensation	0	0	0	817
Total Personnel Services	\$ 0	\$ 0	\$ 0	\$ 576,284

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Operating Expense</u>				
3490 Misc. Contractual Fees	\$ 0	\$ 0	\$ 0	\$ 0
3495 Temporary Employee Services	0	0	0	0
4020 Travel and Education	0	0	0	12,125
4110 Communications	0	0	0	0
4010 Car Allowance	0	0	0	5,400
4120 Freight and Postage	0	0	0	0
4410 Equipment Rental	0	0	0	0
4660 Equipment Maintenance	0	0	0	0
4675 Software Maintenance	0	0	0	0
4810 Advertising	0	0	0	0
4990 Miscellaneous Expenses	0	0	0	0
5110 Office Supplies	0	0	0	4,850
5120 EDP Supplies	0	0	0	0
5150 Miscellaneous Equipment Expense	0	0	0	0
5210 Gas & Oil	0	0	0	970
5410 Books,Pubs,Subscriptions & Mbrshp	0	0	0	3,000
Total Operating Expense	\$0	\$0	\$0	\$26,345

FY 2026 Proposed Budget

Fund Title: General	Department: Community & Economic Development
Fund/Division Number: 001-2800	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
Capital Outlay				
6410 Office Equipment & Machinery	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 0	\$ 0	\$ 0	\$ 602,629

FY 2026 Proposed Budget

Fund Title: General	Department: Financial Services
Fund/Division Number: 001-2805	Division: Grants Administration

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Budgeted Staffing Level</u>				
Grants Division Manger	0	0	0	1
Grants Writer	0	0	0	1
Grants Reporting Specialist	0	0	0	1
Community Resource Specialist	0	0	0	1
Environmental Specialist/Admin. Assistant	0	0	0	1
Total Budgeted Staffing Level	0	0	0	5

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 0	\$ 0	\$ 0	\$ 357,701
1030 Accrued Compensation	0	0	0	500
1040 Overtime	0	0	0	0
2010 FICA Taxes	0	0	0	27,402
2020 Retirement Contributions	0	0	0	70,709
2030 Life & Health Insurance	0	0	0	51,644
2035 Dental Insurance	0	0	0	2,191
2040 Workers' Compensation	0	0	0	716
Total Personnel Services	\$ 0	\$ 0	\$ 0	\$ 510,863

<u>Operating Expense</u>				
3490 Misc. Contractual Fees	\$ 0	\$ 0	\$ 0	\$ 0
3495 Temporary Employee Services	0	0	0	0
4020 Travel and Education	0	0	0	5,000
4120 Freight and Postage	0	0	0	500
4410 Equipment Rental	0	0	0	1,000
4660 Equipment Maintenance	0	0	0	0
4675 Software Maintenance	0	0	0	0
4810 Advertising	0	0	0	0
4990 Miscellaneous Expenses	0	0	0	2,000
5110 Office Supplies	0	0	0	1,500
5120 EDP Supplies	0	0	0	0
5150 Miscellaneous Equipment Expense	0	0	0	0
5210 Gas & Oil	0	0	0	500
5410 Books,Pubs,Subscriptions & Mbrshp	0	0	0	500
Total Operating Expense	\$0	\$0	\$0	\$11,000

<u>Capital Outlay</u>				
6410 Office Equipment & Machinery	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0

TOTAL APPROPRIATIONS	\$ 0	\$ 0	\$ 0	\$ 521,863
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FY 2026 Proposed Budget

Fund Title: General	Department: Planning
Fund/Division Number: 001-2901	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Budgeted Staffing Level</u>				
Planning Director	1	1	1	1
Assistant Planning Director	1	1	1	1
Senior Planner	1	1	1	1
Planner	1	1	1	1
Senior Planner/Historic Preservation Officer	1	1	1	1
Planning & Development Administrator	1	1	1	1
Principal Planner	0	0	0	0
Growth Management Coordinator	1	1	1	0
Total Budgeted Staffing Level	<u>7</u>	<u>7</u>	<u>7</u>	<u>6</u>

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 479,996	\$ 516,011	\$ 569,973	\$ 552,634
1030 Accrued Compensation	3,249	5,508	6,000	3,500
1040 Overtime	0	1,434	0	0
2010 FICA Taxes	36,422	39,189	44,475	42,957
2020 Retirement Contributions	82,779	92,791	106,958	109,781
2030 Life & Health Insurance	71,378	75,791	84,262	79,424
2035 Dental Insurance	2,947	3,178	3,640	3,275
2040 Workers' Compensation	901	970	634	1,142
Total Personnel Services	<u>\$ 677,672</u>	<u>\$ 734,872</u>	<u>\$ 815,941</u>	<u>\$ 792,713</u>

<u>Operating Expense</u>				
3140 Contractual Planning	\$ 0	\$ 0	\$ 40,000	\$ 100,000
3490 Contractual Fees	0	0	1,000	0
4010 Car Allowance	6,450	5,400	5,400	5,400
4020 Travel and Education	1,490	1,844	6,000	6,000
4110 Communications	7,611	6,798	0	0
4120 Freight and Postage	1,566	1,060	3,000	1,500
4410 Equipment Rental	7,649	6,242	7,500	7,000
4651 Vehicle Parts	0	0	500	500
4720 Outside Printing	131	325	1,000	500
4810 Advertising	27,481	23,609	30,000	30,000
4990 Miscellaneous Expenses	750	870	1,000	1,000
5110 Office Supplies	1,500	3,185	4,000	4,000
5120 EDP Supplies	115	87	500	200
5210 Gas and Oil	124	96	500	500
5232 Other Supplies	0	0	500	500
5410 Books,Pubs,Subscriptions & Mbrshp	1,250	1,708	6,000	5,000
Total Operating Expense	<u>\$ 56,117</u>	<u>\$ 51,224</u>	<u>\$ 106,900</u>	<u>\$ 162,100</u>

FY 2026 Proposed Budget

Fund Title: General	Department: Planning
Fund/Division Number: 001-2901	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
Capital Outlay				
6410 Office Equipment & Machinery	\$ 1,390	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 1,390	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 735,178	\$ 786,096	\$ 922,841	\$ 954,813

FY 2026 Proposed Budget

Fund Title: General	Department: Community Response
Fund/Division Number: 001-2903	Division: Code Enforcement

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Budgeted Staffing Level</u>				
Director of Community Response	1	1	1	1
Deputy Director of Community Response	0	0	0	1
Senior Code Enforcement Officer	1	1	1	1
Code Enforcement Officer	4	3	3	4
Code Enforcement/Parking Specialist (PT)	1	1	1	1
Executive Assistant	1	1	1	1
Administrative Assistant II	1	1	1	0
Administrative Assistant I	0	0	1	1
Animal Control Officer	4	5	5	4
Code Compliance Supervisor	1	1	1	0
Animal Shelter Administrator	1	0	0	0
Total Budgeted Staffing Level	15	14	15	14

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 658,945	\$ 685,417	\$ 841,931	\$ 804,519
1030 Accrued Compensation	5,962	13,249	7,000	3,500
1040 Overtime	96,622	83,245	10,000	10,000
2010 FICA Taxes	56,904	58,121	66,121	62,992
2020 Retirement Contributions	125,342	134,268	159,503	161,477
2030 Life & Health Insurance	124,558	125,577	160,010	147,838
2035 Dental Insurance	5,112	5,171	6,862	6,484
2040 Workers' Compensation	19,761	21,625	14,559	19,976
Total Personnel Services	\$ 1,093,205	\$ 1,126,673	\$ 1,265,987	\$ 1,216,786

<u>Operating Expense</u>				
3440 Demolition	\$ 100	\$ 0	\$ 2,500	\$ 2,500
3449 Nuisance Abatement	4,349	10,827	25,000	20,000
3490 Contractual Fees	45,454	9,905	7,000	12,000
3492 Spay/Neuter Vouchers	8,306	0	0	0
3495 Temp Employee Svc	735	23,267	0	0
4010 Car Allowance	5,400	5,400	5,400	5,400
4020 Travel and Education	4,884	7,069	8,000	7,500
4110 Communications	23,035	19,834	0	0
4120 Freight and Postage	18,974	16,812	15,000	14,000
4410 Equipment Rental	2,965	5,416	5,000	5,000
4650 Vehicle Maintenance	32	940	500	500
4651 Vehicle Parts	5,534	3,961	5,000	5,000
4675 Software Maintenance	1,047	0	0	25,000
4720 Outside Printing	1,417	2,610	2,000	2,000

FY 2026 Proposed Budget

Fund Title: General	Department: Community Response
Fund/Division Number: 001-2903	Division: Code Enforcement

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Operating Expense contd.</u>				
4810 Advertising	276	955	500	1,000
4960 Administrative Fees	61,895	82,864	60,000	59,733
4990 Miscellaneous Expenses	2,161	1,954	2,000	2,000
5110 Office Supplies	1,333	3,764	5,000	4,000
5120 EDP Supplies	0	318	0	0
5150 Miscellaneous Equipment	2,590	300	1,000	2,500
5210 Gas and Oil	20,892	18,143	20,000	18,000
5221 Animal Control Supplies	746	7,108	0	1,500
5222 Animal Care & Services	2,216	1,154	0	0
5223 Medical/Pharmaceutical Supplies	393	0	0	0
5224 Animal Registrations	0	0	0	500
5231 Safety Supplies	0	0	500	500
5232 Other Supplies	1,728	1,652	2,000	2,000
5250 Uniforms	4,047	2,601	2,500	2,000
5253 Clean & Safe Initiative	213,280	160,210	250,000	250,000
5410 Books,Pubs,Subscriptions & Mbrshp	1,330	974	1,500	2,500
Total Operating Expense	<u>\$ 435,118</u>	<u>\$ 388,038</u>	<u>\$ 420,400</u>	<u>\$ 445,133</u>
<u>Capital Outlay</u>				
6410 Equipment & Machinery	\$ 1,433	\$ 0	\$ 0	\$ 0
6420 Furniture & Furnishings	2,273	3,134	0	0
Total Capital Outlay	<u>\$ 3,706</u>	<u>\$ 3,134</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL APPROPRIATIONS	<u><u>\$ 1,532,029</u></u>	<u><u>\$ 1,517,846</u></u>	<u><u>\$ 1,686,387</u></u>	<u><u>\$ 1,661,919</u></u>

FY 2026 Proposed Budget

Fund Title: General	Department: Police
Fund/Division Number: 001-3000	Division:

	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Approved	Proposed
<u>Budgeted Staffing Level</u>				
Chief of Police	1	1	1	1
Deputy Chief of Police	2	2	2	2
Police Major	1	1	2	2
Captian	0	0	2	2
Lieutenant	7	7	7	7
Sergeant	15	15	18	18
Police Officer	101	109	103	103
Public Information Officer	1	1	1	1
Comm. Service Officers	5	5	5	5
Crime Scene Investigator	3	3	3	3
Crime Analyst	3	3	3	4
Evidence Technician	1	1	1	1
Accreditation Specialist	1	1	1	1
Executive Assistant	1	1	1	1
Administrative Assistant	3	3	3	3
Grant Writer	1	1	1	1
Records Specialists	4	4	4	4
Records Supervisor	1	1	1	1
School Crossing Guard (p/t)	8	8	8	8
Senior Accounting Clerk	1	1	3	3
Information System Administrator	1	1	1	1
Information Systems Analyst II	1	1	1	1
Information Systems Analyst I	1	1	1	1
Digital Evidence Specialist II	1	1	1	1
Digital Evidence Specialist I	1	1	1	1
Police Payroll Specialist	1	1	1	0
Total Budgeted Staffing Level	166	174	176	176

FY 2026 Proposed Budget

Fund Title: General	Department: Police
Fund/Division Number: 001-3000	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 9,631,981	\$ 10,938,152	\$ 12,787,242	\$ 13,405,163
1020 Incentive Pay	287,784	156,706	80,000	90,000
1030 Accrued Compensation	178,558	336,930	60,000	60,000
1040 Overtime	861,319	875,586	400,000	400,000
1050 Holiday Overtime	450,427	188,192	200,000	200,000
2010 FICA Taxes	845,915	932,221	1,034,834	1,082,870
2020 Retirement/General	291,906	325,161	396,060	549,524
2025 Retirement/Police Officers	1,188,391	1,604,528	1,829,169	2,097,527
2026 Retirement/ICMA	26,569	26,305	22,500	0
2030 Life & Health Insurance	1,753,293	1,815,050	2,118,732	2,189,312
2035 Dental Insurance	76,939	79,121	93,971	95,760
2040 Workers' Compensation	435,634	430,348	318,383	399,273
Total Personnel Services	\$ 16,028,716	\$ 17,708,299	\$ 19,340,892	\$ 20,569,429
<u>Operating Expense</u>				
3130 Professional Services	\$ 21,255	\$ 27,128	\$ 30,000	\$ 35,000
3180 Medical Services	0	0	5,500	0
3190 Consultant Fees	3,240	902	10,000	6,000
3490 Misc. Contractual Fees	18,475	3,009	0	4,000
3510 Crime Lab	167,736	193,549	225,000	248,458
3530 Investigative Supplies	27,368	28,733	30,000	38,000
4020 Travel & Education	0	1,632	0	0
4110 Communications	261,839	254,570	250,000	315,125
4120 Freight & Postage	4,324	3,761	5,500	5,500
4310 Utilities	123,987	101,742	110,000	110,000
4410 Equipment Rental	22,417	28,449	25,000	30,000
4420 Vehicle Rental & Towing	10,848	12,587	17,000	14,100
4430 Equipment Lease	0	0	10,000	0
4610 Building Maintenance	6,696	14,448	10,000	20,000
4650 Vehicle Maintenance	66,229	84,680	40,000	37,500
4651 Vehicle Parts	48,583	66,856	60,000	45,500
4652 Tires, Tubes & Batteries	30,978	32,542	30,000	25,000
4660 Equipment Maintenance	5,867	7,371	22,000	22,000
4670 Computer Maintenance	5,793	16,128	10,000	20,000
4675 Software Maintenance	116,416	194,894	175,000	300,000
4680 Radio Maintenance	3,329	9,117	20,000	20,000

FY 2026 Proposed Budget

Fund Title: General	Department: Police
Fund/Division Number: 001-3000	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Operating Expense contd.</u>				
4720 Outside Printing	8,333	12,493	10,000	10,000
4820 Crime Prevention	6,995	3,470	8,000	9,000
4830 Public Relations	31,783	36,970	25,000	35,000
4930 Citizen Volunteer Program	492	0	2,500	0
4980 Contingency	50,000	50,000	10,000	50,000
4990 Miscellaneous Expenses	9,324	5,444	5,000	5,000
5110 Office Supplies	17,862	22,486	15,000	20,000
5120 EDP Supplies	10,049	8,277	11,000	11,000
5150 Misc. Equipment Exp.	6,714	5,668	5,000	10,000
5210 Gas and Oil	427,676	421,730	450,000	434,500
5220 K-9 Operations	20,350	20,630	25,000	30,000
5230 Cleaning Supplies	253	118	1,500	1,500
5232 Other Supplies	2,091	1,987	3,000	3,000
5250 Uniforms	143,473	207,892	150,000	200,000
5251 Military Supplies	22,511	65,849	82,500	90,000
5410 Books,Pubs,Subscriptions & Mbrshp	14,131	4,734	8,000	8,000
5420 Educ Reimbursement	2,994	13,647	7,000	10,000
5430 Law Enforcement Educ	37,995	43,523	40,000	63,659
Total Operating Expense	\$ 1,758,404	\$ 2,007,013	\$ 1,943,500	\$ 2,286,842
<u>Capital Outlay</u>				
6200 Buildings	\$ 0	\$ 0	\$ 0	\$ 0
6320 Improvements Other Than Bldg.	0	0	0	0
6410 Office Equip & Machinery	12,042	3,829	0	0
6420 Furniture & Furnishings	0	5,713	0	0
6440 Vehicles	82,241	41,938	0	0
8392 Special Events	1,286	0	0	0
Total Capital Outlay	\$ 95,569	\$ 51,479	\$ 0	\$ 0
TOTAL APPROPRIATIONS	<u>\$ 17,882,689</u>	<u>\$ 19,766,791</u>	<u>\$ 21,284,392</u>	<u>\$ 22,856,271</u>

FY 2026 Proposed Budget

Fund Title: General	Department: Public Works
Fund/Division Number: 001-4001	Division: Director's Office

	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Approved	Proposed
<u>Budgeted Staffing Level</u>				
Executive Assistant	1	1	1	1
Total Budgeted Staffing Level	1	1	1	1
	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Approved	Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 48,967	\$ 59,169	\$ 54,622	\$ 57,353
1030 Accrued Compensation	1,089	1,200	1,300	1,300
1040 Overtime	1,112	0	0	0
2010 FICA Taxes	3,879	4,564	4,278	4,487
2020 Retirement Contributions	8,769	9,589	10,385	11,578
2030 Life & Health Insurance	10,114	10,994	10,198	10,395
2035 Dental Insurance	0	53	421	0
2040 Workers' Compensation	105	122	62	117
Total Personnel Services	\$ 74,035	\$ 85,691	\$ 81,266	\$ 85,230
<u>Operating Expense</u>				
3490 Contractual Fees	\$ 0	\$ 535	\$ 2,500	\$ 0
3495 Temporary Employee Services	0	0	0	0
4020 Travel and Education	3,852	1,600	5,500	5,000
4110 Communications	80,939	78,877	0	0
4120 Freight and Postage	28	39	100	100
4410 Equipment Rental	3,345	3,328	5,000	4,500
4675 Software Maintenance	0	0	0	0
4810 Advertising	4,735	337	2,200	2,000
4990 Miscellaneous Expenses	2,945	366	500	2,500
5110 Office Supplies	2,989	3,277	4,000	4,000
5120 EDP Supplies	30	49	1,000	100
5150 Miscellaneous Equipment	149	0	0	0
5210 Gas and Oil	2,023	2,073	2,200	2,100
5231 Safety Supplies	927	875	1,000	1,500
5232 Other Supplies	2,111	1,543	500	1,000
5410 Books,Pubs,Subscriptions & Mbrshp	563	300	500	3,000
Total Operating Expense	\$104,635	\$93,198	\$24,999	\$25,800
<u>Capital Outlay</u>				
6410 Office Equip & Machinery	\$ 2,815	\$ 0	\$ 0	\$ 0
6430 Heavy Equipment	2,981	0	0	0
Total Capital Outlay	\$ 5,796	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 184,466	\$ 178,888	\$ 106,265	\$ 111,030

FY 2026 Proposed Budget

Fund Title: General	Department: Public Works
Fund/Division Number: 001-4003	Division: Fleet Maintenance

	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Approved	Proposed
<u>Budgeted Staffing Level</u>				
Fleet Manager	1	1	1	1
Garage Foreman	1	1	1	1
Auto Mechanic	4	4	4	3
Diesel Mechanic	1	1	1	1
Master Mechanic	2	2	2	2
Senior Storekeeper	1	1	1	1
Service Advisor	0	0	0	1
Total Budgeted Staffing Level	10	10	10	10

	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Approved	Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 449,672	\$ 509,924	\$ 613,385	\$ 590,149
1030 Accrued Compensation	2,664	4,354	5,000	6,500
1040 Overtime	45,036	67,326	7,000	7,500
2010 FICA Taxes	36,767	43,062	47,842	46,217
2020 Retirement Contributions	71,715	81,330	91,077	119,259
2030 Life & Health Insurance	94,551	108,650	123,130	119,434
2035 Dental Insurance	4,552	4,548	6,296	5,026
2040 Workers' Compensation	15,858	17,587	11,007	16,895
Total Personnel Services	\$ 720,817	\$ 836,783	\$ 904,736	\$ 910,981

<u>Operating Expense</u>				
3490 Contractual Fees	\$ 1,256	\$ 4,932	\$ 5,000	\$ 4,500
3495 Temporary Employee Services	17,311	0	0	0
4020 Travel and Education	2,695	0	3,500	0
4410 Equipment Rental	1,796	1,231	3,000	2,750
4651 Vehicle Parts	33,974	12,128	4,700	12,000
4652 Tires, Tubes, & Batteries	24,474	0	0	500
4660 Equipment Maintenance	46	1,459	1,500	1,500
4990 Miscellaneous Expenses	1,809	410	1,000	1,000
5120 EDP Supplies	0	157	250	150
5150 Miscellaneous Equipment Expense	47	0	0	0
5210 Gas and Oil	11,262	4,856	13,000	7,500
5230 Cleaning Supplies	0	298	750	750
5231 Safety Supplies	612	1,039	1,000	1,500
5232 Other Supplies	8,787	5,098	5,000	5,000
5250 Uniforms	6,114	7,084	7,000	7,500
5260 Expendable Tools	995	1,847	2,000	2,000
5410 Books,Pubs,Subscriptions & Mbrshp	503	0	500	500
Total Operating Expense	\$ 111,680	\$ 40,540	\$ 48,200	\$ 47,150

FY 2026 Proposed Budget

Fund Title: General	Department: Public Works
Fund/Division Number: 001-4003	Division: Fleet Maintenance

	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Approved	Proposed
Capital Outlay				
6410 Office Equipment & Mach.	\$ 695	\$ 0	\$ 0	\$ 0
6440 Other Equipment	0	15,635	0	0
6420 Furniture & Furnishings	0	0	0	0
Total Capital Outlay	<u>\$ 695</u>	<u>\$ 15,635</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL APPROPRIATIONS	<u>\$ 833,192</u>	<u>\$ 892,958</u>	<u>\$ 952,936</u>	<u>\$ 958,131</u>

FY 2026 Proposed Budget

Fund Title: General	Department: Public Works
Fund/Division Number: 001-4004	Division: Facilities Maintenance

	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Approved	Proposed
<u>Budgeted Staffing Level</u>				
Supervisor	1	1	1	1
Facilities Administrative Assistant	0	0	0	1
Foreman II	1	1	1	1
Electrician	1	1	1	1
Facilities Maint Technician	3	3	3	2
Facilities Maint Technician Asst.	3	3	3	3
Facilities Maint Repair Worker	3	3	3	3
Total Budgeted Staffing Level	12	12	12	12

	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Approved	Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 542,917	\$ 575,726	\$ 624,334	\$ 650,742
1030 Accrued Compensation	4,297	10,763	4,000	5,500
1040 Overtime	59,311	45,095	7,000	7,500
2010 FICA Taxes	44,711	46,706	48,603	50,776
2020 Retirement Contributions	93,193	105,160	117,982	131,023
2030 Life & Health Insurance	139,707	135,815	148,533	143,466
2035 Dental Insurance	6,257	5,973	6,657	6,510
2040 Workers' Compensation	23,286	25,089	17,712	21,364
Total Personnel Services	\$ 913,680	\$ 950,327	\$ 974,821	\$ 1,016,881

<u>Operating Expense</u>				
3490 Contractual Fees	\$ 205,615	\$ 275,038	\$ 250,000	\$ 250,000
3495 Temporary Employee Services	105,099	121,122	0	15,000
4020 Travel & Education	0	0	0	1,500
4410 Equipment Rental	3,193	6,214	2,000	4,000
4610 Building Maintenance	7,981	55,596	25,000	70,000
4620 Building Repair Supplies	229,448	368,230	150,000	150,000
4630 Air Condition Maintenance	10,377	9,034	15,000	15,000
4651 Vehicle Parts	8,506	2,994	5,000	5,000
4652 Tires, Tubes & Batteries	8,711	170	0	1,000
4680 Radio Maintenance	0	0	0	1,000
4990 Miscellaneous Expenses	548	56	0	150
5110 Office Supplies	0	0	0	1,000
5210 Gas and Oil	24,140	21,277	25,000	23,000
5230 Cleaning Supplies	37,670	44,633	40,000	50,000
5231 Safety Supplies	1,143	1,266	1,500	1,500
5232 Other Supplies	5,217	6,634	5,000	4,000
5250 Uniforms	1,291	6,936	2,000	3,000
5260 Expendable Tools	2,317	1,125	3,000	2,500

FY 2026 Proposed Budget

Fund Title: General	Department: Public Works
Fund/Division Number: 001-4004	Division: Facilities Maintenance

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Operating Expense contd.</u>				
5310 Paint and Sign Supplies	4,395	7,288	10,000	10,000
5410 Books,Pubs,Subscriptions & Mbrshp	102	0	0	0
Total Operating Expense	<u>\$ 655,752</u>	<u>\$ 927,613</u>	<u>\$ 533,500</u>	<u>\$ 607,650</u>
<u>Capital Outlay</u>				
6320 Other Improvements	\$ 3,425	\$ 15,806	\$ 0	\$ 0
6445 Other Equipment	0	19,062	0	0
Total Capital Outlay	<u>\$ 3,425</u>	<u>\$ 34,868</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL APPROPRIATIONS	<u><u>\$ 1,572,857</u></u>	<u><u>\$ 1,912,808</u></u>	<u><u>\$ 1,508,321</u></u>	<u><u>\$ 1,624,531</u></u>

FY 2026 Proposed Budget

Fund Title: General	Department: Public Works
Fund/Division Number: 001-4005	Division: Parks & Grounds

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Budgeted Staffing Level</u>				
Supervisor	1	1	1	1
Foreman II	1	1	1	1
Foreman I	5	5	5	4
Equipment Operator III	2	2	2	2
Equipment Operator II	2	2	2	2
Maintenance Worker	5	5	5	5
Chief Tree Trimmer	1	1	1	1
Tree Trimmer	1	1	1	1
Ground Maintenance Specialist	6	6	6	6
Irrigation Specialist	0	0	0	2
Chief Irrigation Specialist	1	1	1	0
Total Budgeted Staffing Level	25	25	25	25

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 1,092,916	\$ 1,167,539	\$ 1,257,374	\$ 1,303,494
1030 Accrued Compensation	633	2,454	6,000	3,500
1040 Overtime	126,137	64,317	30,000	25,000
2010 FICA Taxes	90,198	91,827	98,943	101,898
2020 Retirement Contributions	173,160	186,287	205,398	242,162
2030 Life & Health Insurance	262,995	256,469	276,141	281,157
2035 Dental Insurance	13,001	13,599	14,915	13,664
2040 Workers' Compensation	48,339	52,641	35,050	39,960
Total Personnel Services	\$ 1,807,379	\$ 1,835,134	\$ 1,923,821	\$ 2,010,834

<u>Operating Expense</u>				
3490 Contractual Fees	\$ 136,563	\$ 152,357	\$ 175,000	\$ 200,000
3495 Temporary Employee Services	233,954	345,245	60,000	30,000
4020 Travel and Education	2,815	810	3,000	8,000
4310 Utilities	384,949	399,643	400,000	400,000
4410 Equipment Rental	2,974	2,280	3,500	4,000
4650 Vehicle Maintenance	201	546	500	500
4651 Vehicle Parts	38,308	42,412	40,000	40,000
4652 Tire, Tubes & Batteries	13,802	1,044	0	2,500
4990 Miscellaneous Expenses	479	423	500	500
5210 Gas and Oil	87,642	72,785	88,000	75,000
5231 Safety Supplies	3,372	2,902	3,000	3,000
5232 Other Supplies	30,170	20,957	40,000	35,000
5241 Horticultural Supplies	24,183	36,065	40,000	50,000
5242 Chemicals	9,600	4,140	15,000	10,000

FY 2026 Proposed Budget

Fund Title: General	Department: Public Works
Fund/Division Number: 001-4005	Division: Parks & Grounds

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Operating Expense contd.</u>				
5250 Uniforms	1,621	8,354	2,500	7,000
5270 Parks Supplies	39,517	49,777	55,000	55,000
5410 Books,Pubs,Subscriptions & Mbrshp	901	428	500	500
Total Operating Expense	<u>\$ 1,011,049</u>	<u>\$ 1,140,166</u>	<u>\$ 926,500</u>	<u>\$ 921,000</u>
<u>Capital Outlay</u>				
6430 Heavy Equipment	\$ 15,882	\$ 0	\$ 0	\$ 0
Total Capital Outlay	<u>\$ 15,882</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL APPROPRIATIONS	<u><u>\$ 2,834,310</u></u>	<u><u>\$ 2,975,300</u></u>	<u><u>\$ 2,850,321</u></u>	<u><u>\$ 2,931,834</u></u>

FY 2026 Proposed Budget

Fund Title: General	Department: Public Works
Fund/Division Number: 001-4006	Division: Streets

	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Approved	Proposed
<u>Budgeted Staffing Level</u>				
Supervisor	1	1	1	1
Foreman II	1	1	1	1
Foreman I	2	2	2	2
Equipment Operator IV	1	1	1	1
Equipment Operator III	6	6	6	6
Maintenance Repair Worker	4	4	4	4
Maintenance Worker	2	2	2	2
Sign Maintenance Technician	1	1	1	1
Total Budgeted Staffing Level	18	18	18	18

	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Approved	Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 753,072	\$ 732,009	\$ 918,032	\$ 966,186
1030 Accrued Compensation	24,839	38,698	6,000	4,500
1040 Overtime	113,321	69,119	35,000	35,000
2010 FICA Taxes	66,287	62,540	73,366	76,935
2020 Retirement Contributions	134,311	129,433	154,168	171,818
2030 Life & Health Insurance	176,775	157,447	196,541	182,713
2035 Dental Insurance	7,705	6,871	8,342	8,284
2040 Workers' Compensation	90,836	99,204	72,215	77,941
Total Personnel Services	\$ 1,367,146	\$ 1,295,321	\$ 1,463,663	\$ 1,523,377

<u>Operating Expense</u>				
3490 Contractual Fees	\$ 20,388	\$ 17,191	\$ 50,000	\$ 30,000
3495 Temporary Employee Services	57,851	84,089	0	0
4020 Travel & Education	2,526	0	7,500	5,000
4110 Communications	0	1,701	0	0
4310 Utilities	490,171	302,547	425,000	425,000
4320 Street Light Energy	501,381	634,698	575,000	575,000
4410 Equipment Rental	3,314	26,411	25,000	25,000
4651 Vehicle Parts	46,409	36,298	30,000	40,000
4652 Tires, Tubes & Batteries	16,677	678	0	2,500
4990 Miscellaneous Expenses	941	3,497	3,500	3,500
5210 Gas and Oil	57,846	49,075	58,500	50,000
5231 Safety Supplies	2,973	2,777	3,000	3,000
5232 Other Supplies	3,985	5,316	3,500	6,000
5242 Chemicals	0	0	2,500	1,000
5250 Uniforms	939	6,258	1,500	2,500
5260 Expendable Tools	3,389	4,986	5,000	3,000
5310 Paint & Sign Supplies	8,429	21,248	35,000	12,000
5330 Surface Patching	48,197	37,894	45,000	18,000

FY 2026 Proposed Budget

Fund Title: General	Department: Public Works
Fund/Division Number: 001-4006	Division: Streets

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Operating Expense contd.</u>				
5340 Street Supplies	50,493	32,363	50,000	35,000
5350 Sidewalk/Curb Supplies	30,574	6,132	30,000	15,000
5360 Stormwater Maintenance Supplies	0	0	0	10,000
5410 Books,Pubs,Subscriptions & Mbrshp	0	0	0	500
Total Operating Expense	\$ 1,346,483	\$ 1,273,161	\$ 1,350,000	\$ 1,262,000
<u>Capital Outlay</u>				
6430 Heavy Equipment	\$ 0	\$ 0	\$ 0	\$ 0
6445 Other Equipment	0	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	<u>\$ 2,713,628</u>	<u>\$ 2,568,482</u>	<u>\$ 2,813,663</u>	<u>\$ 2,785,377</u>

FY 2026 Proposed Budget

Fund Title: General	Department: Engineering
Fund/Division Number: 001-4400	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Budgeted Staffing Level</u>				
City Engineer	1	1	0	1
Asst. City Engineer/Manager	1	1	1	1
Stormwater Engineer Supervisor	1	1	1	1
Project Engineer	1	1	2	2
Chief Design Drafter	1	1	1	1
Engineering Inspector Supervisor	1	1	1	1
SMU Technical Assistant/GIS	1	1	1	1
Executive Assistant	1	1	1	1
Traffic Operations Administrator	1	1	1	1
Engineering Services Specialist	0	1	1	1
Total Budgeted Staffing Level	<u>9</u>	<u>10</u>	<u>10</u>	<u>11</u>

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 748,134	\$ 703,713	\$ 835,238	\$ 993,073
1030 Accrued Compensation	53,532	2,005	4,000	3,500
1040 Overtime	0	0	5,000	5,000
2010 FICA Taxes	59,293	51,758	64,584	77,446
2020 Retirement Contributions	91,902	83,831	133,787	169,486
2030 Life & Health Insurance	122,891	110,142	129,393	130,510
2035 Dental Insurance	5,123	4,534	5,573	5,591
2040 Workers' Compensation	15,381	16,293	19,041	24,356
Total Personnel Services	<u>\$ 1,096,256</u>	<u>\$ 972,277</u>	<u>\$ 1,196,618</u>	<u>\$ 1,408,961</u>

<u>Operating Expense</u>				
3490 Contractual Fees	\$ 103,037	\$ 124,055	\$ 185,000	\$ 190,000
3492 FDOT/Closed Loop	228,441	79,493	275,000	285,000
4010 Car Allowance	10,800	9,000	5,400	10,800
4020 Travel and Education	0	480	1,000	1,000
4110 Communications	14,655	11,680	0	0
4120 Freight and Postage	470	123	500	500

FY 2026 Proposed Budget

Fund Title: General	Department: Engineering
Fund/Division Number: 001-4400	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Operating Expense contd.</u>				
4410 Equipment Rental	3,879	5,230	8,000	8,000
4650 Vehicle Maintenance	0	0	500	500
4651 Vehicle Parts	0	0	1,500	500
4660 Equipment Maintenance	0	0	0	0
4675 Software Maintenance	0	0	0	0
4710 Reproduction	0	331	500	500
4810 Advertising	206	2,100	500	500
4990 Miscellaneous Expenses	1,213	1,624	1,000	100
5110 Office Supplies	4,133	3,351	4,300	4,500
5120 EDP Supplies	407	454	1,000	100
5210 Gas and Oil	4,496	3,398	4,700	4,500
5231 Safety Supplies	0	0	0	500
5232 Other Supplies	(42)	0	0	0
5250 Uniforms	0	514	0	1,000
5260 Expendable Tools	0	0	0	0
5320 Traffic Signal Materials	27,696	2,318	100,000	80,000
5410 Books,Pubs,Subscriptions & Mbrshp	2,078	200	250	250
Total Operating Expense	\$ 401,468	\$ 244,351	\$ 589,150	\$ 588,250
<u>Capital Outlay</u>				
6410 Office Equipment & Machinery	\$ 0	\$ 588	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 588	\$ 0	\$ 0
TOTAL APPROPRIATIONS	<u>\$ 1,497,724</u>	<u>\$ 1,217,216</u>	<u>\$ 1,785,768</u>	<u>\$ 1,997,211</u>

FY 2026 Proposed Budget

Fund Title: General	Department: Administrative Services
Fund/Division Number: 001-4504	Division: Leisure Services

	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Approved	Proposed
<u>Budgeted Staffing Level</u>				
Leisure Services Manager	0	0	1	1
Special Events Permit Coordinator	0	0	0	1
Reservation Specialist	0	0	0	1
Programs Coordinator	0	0	0	1
Programs Specialist	0	0	0	1
Tram Operator (PT)	2	2	2	1
Recreation Programs Aide (PT)	0	0	0	1
Facilities Program Specialist	2	2	4	0
Recreation Coordinator	1	1	0	0
Recreation Specialist	1	1	0	0
Total Budgeted Staffing Level	6	6	7	7

	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Approved	Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 145,937	\$ 195,205	\$ 377,970	\$ 356,555
1030 Accrued Compensation	2,485	20,129	1,500	2,500
1040 Overtime	928	6,683	0	0
2010 FICA Taxes	10,925	16,516	29,029	27,468
2020 Retirement Contributions	25,557	33,734	59,409	70,877
2030 Life & Health Insurance	34,666	36,202	76,160	62,154
2035 Dental Insurance	1,342	1,180	2,801	2,592
2040 Workers' Compensation	3,744	4,590	3,598	3,867
Total Personnel Services	\$ 225,585	\$ 314,238	\$ 550,468	\$ 526,012

<u>Operating Expense</u>				
3490 Contractual Services	\$ 0	\$ 0	\$ 0	\$ 0
3495 Temporary Employee Services	43,415	10,760	30,000	0
4020 Travel & Education	0	0	0	7,500
4110 Communications	23,241	29,485	0	0
4120 Postage & Freight	125	10	0	100
5441 Equipment Rental	0	0	0	5,000
4540 Insurance/Liability & Property	3,625	5,908	0	10,000
4560 Insurance/Special Events	14,435	8,135	18,000	16,500
4610 Building Maintenance	3,080	3,240	5,000	5,000
4611 Janitorial Services	(14,752)	51,915	15,000	20,897
4620 Building Supplies	4,471	500	500	1,000
4651 Vehicle Parts	10	0	1,000	500
4675 Software Maintenance	418	0	1,000	1,000
4810 Advertising	0	0	750	750
4960 Administrative Charge	9,470	9,284	15,000	15,000

FY 2026 Proposed Budget

Fund Title: General	Department: Administrative Services
Fund/Division Number: 001-4504	Division: Leisure Services

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Operating Expense contd.</u>				
4990 Miscellaneous Expenses	1724	464	1,000	1,500
4992 Youth Activities	132,176	168,278	150,000	200,000
5110 Office Supplies	1,549	1,614	3,000	3,000
5120 EDP Supplies	50	132	0	500
5150 Misc. Equipment Exp.	11,035	2,966	3,500	1,500
5210 Gas & Oil	596	645	600	600
5232 Other Supplies	2,808	2,517	2,500	2,500
5250 Uniforms	0	633	0	1,000
5410 Books,Pubs,Subscriptions & Mbrshp	0	20	0	500
Total Operating Expense	\$ 237,475	\$ 296,506	\$ 246,850	\$ 294,347
<u>Capital Outlay</u>				
6210 Buildings	\$0	\$0	\$0	\$0
6420 Furniture	0	3,694	0	0
Total Capital Outlay	\$ 0	\$ 3,694	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 463,060	\$ 614,438	\$ 797,318	\$ 820,359

FY 2026 Proposed Budget

Fund Title: General	Department: Administration
Fund/Division Number: 001-6000	Division:

	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Approved	Proposed
<u>Personnel Services</u>				
1010 Salary & Wages	\$ 21,552	\$ 16,082	\$ 0	\$ 0
1030 Accrued Compensation	0	0	0	0
2010 FICA Taxes	1,649	1,230	0	0
2020 Retirement/General Members	0	0	0	0
2025 Retirement/Police Officers	544,239	574,934	545,000	575,000
2030 Life & Health Insurance	204,267	251,347	225,000	175,000
Total Personnel Services	\$ 771,707	\$ 843,594	\$ 770,000	\$ 750,000
<u>Operating Expense</u>				
3110 Insurance Consultant	\$ 250	\$ 0	\$ 25,000	\$ 25,000
3120 Legal Fees	0	0	0	0
3190 Consultant Fees	43,850	17,175	5,000	5,000
3200 Accounting and Auditing	34,812	38,311	42,500	44,000
3490 Contractual Fees	273,538	309,306	275,000	275,000
4020 Travel & Education	0	2,774	0	0
4110 Communications	78,611	62,162	0	0
4120 Freight and Postage	8,291	21,526	25,000	25,000
4310 Utilities	539,354	504,917	575,000	575,000
4410 Equipment Rental	146,101	172,790	75,000	50,000
4430 Land Lease	0	7,798	0	5,000
4510 Insurance & Fidelity Bond	1,079,208	1,319,540	1,739,000	1,750,000
4530 Fla. Unemploy. Comp Fund	7,383	5,771	5,000	7,500
4540 Workers' Comp. Claims	0	0	5,000	0
4550 Liability & Property Claims	0	0	1,000	0
4590 Property Damage Reimb	0	0	7,500	5,000
4650 Vehicle Maintenance	48,882	38,368	75,000	50,000
4675 Software Maintenance	214,551	184,352	220,000	220,000
4710 Reproduction	796	0	1,200	0
4810 Advertising	0	0	0	0
4925 Computer Loans	15,058	5,711	15,000	15,000
4936 Emergency Supplies	9,996	0	0	0
4940 Bad Debt Expense	2,269	0	0	0
4945 Refunds	0	5,295	0	0
4947 Wellness	9,547	23,538	0	0
4950 Settlements	0	2,249	0	0
4960 Administrative Charges	1,654	481	1,700	1,700
4970 Inventory Adjustments	(78)	0	3,500	1,000
4980 Contingency	0	0	0	0
4985 Tax Increment Financing	4,511,973	6,010,882	6,693,091	7,097,740
4986 Stormwater Fees	76,282	90,166	77,000	91,000
4990 Miscellaneous Expenses	55,669	35,285	50,000	40,000
4993 Keep Ft. Pierce Beautiful	21,335	17,476	15,000	15,000

FY 2026 Proposed Budget

Fund Title: General	Department: Administration
Fund/Division Number: 001-6000	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Operating Expense contd.</u>				
5110 Office Supplies	758	0	0	0
5120 EDP Supplies	0	571	0	0
5150 Miscellaneous Equipment	48,273	24,143	0	0
5210 Gas & Oil	(2,058)	(831)	0	0
5251 Military Supplies	0	116,019	0	0
5410 Books,Pubs,Subscriptions & Mbrshp	23,822	20,493	25,000	25,000
Total Operating Expense	\$ 7,250,127	\$ 9,036,268	\$ 9,956,491	\$ 10,322,940
<u>Capital Outlay</u>				
6200 Buildings	\$ 0	\$ 0	\$ 0	\$ 0
6310 Roads & Bridges	151,609	545,373	0	0
6315 Infrastructure Sales Tax Projects	3,090,283	2,707,486	3,000,000	3,000,000
6320 Other Structures & Facilities	30,077	247,455	0	0
6410 Office Equipment & Machinery	82,748	180,884	600,000	1,148,026
6420 Furniture & Furnishing	0	6,659	0	0
6430 Heavy Equipment	91,166	0	0	0
6440 Vehicles	0	0	0	0
6445 Other Equipment	117,712	35,806	511,052	0
Total Capital Outlay	\$ 3,563,596	\$ 3,723,664	\$ 4,111,052	\$ 4,148,026
<u>Grants and Aids</u>				
8101 Weatherization/FPUA	\$ 0	\$ 0	\$ 0	\$ 0
8230 Economic Development Co	40,000	40,000	40,000	62,500
8255 Chamber of Commerce	31,500	35,000	35,000	35,000
8270 SLC Council on Aging	15,000	15,000	15,000	15,000
Special Events:				
8393 Sights & Sounds Parade	15,000	30,000	15,000	15,000
8394 Christmas Decorations	57,061	111,237	125,000	125,000
8395 Fireworks	39,500	67,500	43,000	43,000
8392 Miscellaneous Special Events	20,975	62,444	0	0
8396 Mainstreet	0	60,000	50,000	50,000
8231 Lincoln Park Mainstreet	0	50,000	50,000	50,000
8399 United For Animals	10,000	10,000	10,000	10,000
8397 Youth & Crime Prevention Activities	2,087	6,510	10,000	10,000
8396 Jazz on Moore's Creek	0	0	10,000	10,000
8396 Juneteenth Festival	0	0	20,000	20,000
8410 Community Projects	3,510	0	25,000	25,000
8411 Community Housing	0	175,000	125,000	125,000
	\$ 234,633	\$ 662,691	\$ 573,000	\$ 595,500

FY 2026 Proposed Budget

Fund Title: General	Department: Administration
Fund/Division Number: 001-6000	Division:

	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Approved	Proposed
9166 Capital Reserve Loan-HUD	\$ 0	\$ 38,951	\$ 0	\$ 0
9179 Debt Service Series 2019	2,295,000	2,294,500	2,285,500	2,293,250
9176 Debt Service Series 2020A/2014 Energ	420,893	749,307	739,647	734,269
9178 Debt Service Series 2020B/2016 Series	542,470	0	0	0
9179 Debt Service Series 2020C/2018 Series	571,900	566,515	564,383	561,724
9180 Capital Leases- White Fleet	408,357	593,079	600,000	600,000
9180 Capital Leases- Police Fleet	852,147	1,006,487	1,100,000	1,100,000
9184 Special Revenue/Police Grant	0	314,370	50,000	50,000
9176 Special Revenue/103 CDBG	0	0	0	0
9187 Special Revenue/106 Grants	0	0	220,000	0
9199 Transfer to Stormwater	0	0	0	0
9199 Transfer to Animal Center	0	199,500	300,000	0
Total Non-Operating	<u>\$ 5,090,767</u>	<u>\$ 5,762,709</u>	<u>\$ 5,859,530</u>	<u>\$ 5,339,242</u>
TOTAL APPROPRIATIONS	<u>\$ 16,910,830</u>	<u>\$ 20,028,926</u>	<u>\$ 21,270,073</u>	<u>\$ 21,155,709</u>
TOTAL GENERAL FUND APPROPRIATIONS	<u>\$ 53,460,699</u>	<u>\$ 59,515,378</u>	<u>\$ 64,668,104</u>	<u>\$ 67,787,211</u>

FY2026 Proposed Budget

Fund Title: Restricted Fund	Department: Police Grants
Fund/Division Number: 101-3005	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
Interfund Grants				
331 20 16 COPS-CHRP	\$361,828	(\$120,438)	\$0	\$0
331 20 59 FDLE 2013-JAGC - STLU-1-D7 - 180	3,106	0	0	0
331 20 30 VOCA	164,023	147,662	143,130	147,662
331 20 35 OJP Bullet Proof Vests	10,167	0	0	0
331 20 37 OJP Bullet Proof Vests '23	0	0	28,900	28,900
331 20 38 OJP Bullet Proof Vests '24	0	21,328	24,300	24,300
331 20 50 IRSC-College Policing	94,000	0	94,000	94,000
FDLE JAG	0	80,561	0	0
331 20 59 FDLE 2020-JAGC-STLU	26,627	26,513	0	0
331 21 00 Other Federal Grants	43,659	133,630	0	0
334 20 57 FDOT Grant	0	0	18,809	20,000
334 20 61 OJP Bullet Proof Vests	14,090	(13,089)	0	0
334 20 62 Jag Byrne	0	0	0	0
334 90 00 PSN22	0	0	75,000	0
334 90 00 PSN23	0	0	0	181,338
334 90 66 DOJ BJA FY '21 Byrne Grant Countyshare	0	0	0	0
334 90 00 JAGC - STILU - 078	0	0	0	0
334 90 00 DOJ JAG Shared w/SLC	0	0	31,524	35,000
334 90 00 FDLE Human Trafficking	0	0	100,000	0
334 90 00 DOJ JAG 25 Grant	0	0	25,000	20,000
334 90 00 FDLE NIBRIS Grant	0	0	364,748	0
334 90 00 FDLE Project Safe Neighborhood	0	0	0	0
334 90 00 Other State Grants	0	65,463	0	0
334 90 00 COPS MiCRO23	0	0	46,518	0
334 90 00 COPS Micro 24	0	0	175,000	0
Total Interfund Grants	\$ 717,500	\$ 341,630	\$ 1,126,929	\$ 551,200
Miscellaneous Revenue				
361 10 00 Interest on Investments	\$ 0	\$ 0	\$ 0	\$ 0
366 90 00 Other Contribution/Donation	0	0	0	0
369 40 00 Reimb.-Contract Svcs.	0	94,000	0	0
Total Miscellaneous Revenues	\$ 0	\$ 94,000	\$ 0	\$ 0
Interfund Transfers				
381 01 00 Transfer from General (Grant)	\$ 161,041	\$ 83,755	\$ 50,000	\$ 50,000
381 91 00 FPRA	133,318	0	0	0
Total Interfund Transfers	\$ 294,359	\$ 83,755	\$ 50,000	\$ 50,000
TOTAL RESOURCES	\$ 1,011,859	\$ 519,384	\$ 1,176,929	\$ 601,200

FY2026 Proposed Budget

Fund Title: Restricted Fund	Department: Police Grants
Fund/Division Number: 101-3005	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Budgeted Staffing Level</u>				
Victim Advocate Lead	1	1	1	1
Victim Assistant	2	2	2	2
Police Officer	6	1	1	1
Rich House Counselor-PT	0	0	2	2
Police Crime Analyst	1	0	0	0
Total Budgeted Staffing Level	<u>10</u>	<u>4</u>	<u>6</u>	<u>6</u>

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 414,041	\$ 172,976	\$ 261,050	\$ 257,297
1020 Incentive Pay	3,651	0	0	0
1040 Overtime	20,508	6,798	0	5,000
1050 Holiday Overtime	22,682	0	0	0
2010 FICA Taxes	34,656	13,570	19,970	20,066
2020 Retirement/General	24,211	29,336	48,477	40,074
2020 Retirement/Police	46,556	0	0	12,083
2030 Life & Health Insurance	57,617	9,967	46,820	21,020
2035 Dental Insurance	2,788	384	1,902	848
2040 Workers' Compensation	10,596	2,489	287	2,421
Total Personnel Services	<u>\$ 637,307</u>	<u>\$ 235,519</u>	<u>\$ 378,506</u>	<u>\$ 358,808</u>

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Operating Expense</u>				
3190 Consultant Fees	\$ 0	\$ 0	\$ 0	\$ 0
3490 Misc. Contractual Fees	94,000	200,271	118,749	0
4020 Travel and Education	0	4,005	0	0
4110 Communications	147	0	0	0
4410 Equipment Rental	0	0	6,120	0
4675 Software Maintenance	2,000	3,256	50,000	0
4830 Public Relations	0	14,527	0	0
4990 Misc. Expenses	1,579	300	950	6,740
4945 Refunds	0	0	0	0
4999 Unallocated	0	0	564,404	117,886
5110 Office Supplies	695	2,184	5,000	0
5150 Misc. Equipment	0	2,908	0	0
5250 Uniforms	0	0	0	0
5251 Military Supplies	48,512	34,125	53,200	58,739
5430 Law Enforcement Education	1,432	0	0	0
Total Operating Expense	<u>\$ 148,365</u>	<u>\$ 261,575</u>	<u>\$ 798,423</u>	<u>\$ 183,365</u>

FY2026 Proposed Budget

Fund Title: Restricted Fund		Department: Police Grants		
Fund/Division Number: 101-3005		Division:		
	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
Capital Outlay				
6410 Office Equip & Machinery	\$ 0	\$ 0	\$ 0	\$ 59,027
Total Transfers	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 59,027</u>
Transfers				
9110 Transfer to General	\$ 0	\$ 0	\$ 0	\$ 0
9111 Transfer to Police FPRA	0	0	0	0
Total Transfers	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL APPROPRIATIONS	<u><u>\$ 785,672</u></u>	<u><u>\$ 497,095</u></u>	<u><u>\$ 1,176,929</u></u>	<u><u>\$ 601,200</u></u>

FY 2026 Proposed Budget

Fund Title: Restricted Fund		Department:	FRA		
Fund/Division Number: 101-3005		Division:	Police Grants		
		2022/23	2023/24	2024/25	2025/26
		Actual	Actual	Approved	Proposed
331 20 16	COPS Hiring Grant-2020	\$ 161,041	\$ 0	\$ 0	\$ 0
	Total Interfund Grants	<u>\$ 161,041</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Interfund Transfers</u>					
381 91 0	FPRA	\$ 133,318	\$ 1,147,475	\$ 990,602	\$ 1,104,514
	Total Interfund Transfers	<u>\$ 133,318</u>	<u>\$ 1,147,475</u>	<u>\$ 990,602</u>	<u>\$ 1,104,514</u>
	TOTAL RESOURCES	<u><u>\$ 294,359</u></u>	<u><u>\$ 1,147,475</u></u>	<u><u>\$ 990,602</u></u>	<u><u>\$ 1,104,514</u></u>

FY 2026 Proposed Budget

Fund Title: Restricted Fund	Department: FPRA
Fund/Division Number: 101-3005	Division: Police Grants

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2024/25 Proposed
<u>Budgeted Staffing Level</u>				
Police Officer	5	5	10	10
Total Budgeted Staffing Level	<u>5</u>	<u>5</u>	<u>10</u>	<u>10</u>

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 273,811	\$ 618,871	\$ 665,686	\$ 705,380
1020 Incentive Pay	3,651	1,828	0	10,000
1030 Accrued Compensation	0	6,803	0	5,000
1040 Overtime	18,717	40,220	10,000	25,000
1050 Holiday Overtime	22,682	11,711	0	15,000
2010 FICA Taxes	23,924	51,206	51,690	58,169
2020 Retirement/Police	46,556	120,927	121,097	154,965
2030 Life & Health Insurance	45,509	86,722	74,232	89,041
2035 Dental Insurance	2,317	4,736	5,184	5,006
2040 Workers' Compensation	7,863	15,253	17,771	23,953
Total Personnel Services	<u>\$ 445,031</u>	<u>\$ 958,277</u>	<u>\$ 945,660</u>	<u>\$ 1,091,514</u>

<u>Operating Expense</u>				
3190 Consultant Fees	\$ 0	\$ 0	\$ 0	\$ 0
3490 Misc. Contractual Fees	0	0	0	0
4020 Travel and Education	0	0	0	0
4110 Communications	0	0	5,000	5,000
4675 Software Maintenance	0	0	0	0
4945 Refunds	0	0	0	0
4990 Misc. Expenses	0	0	0	0
4999 Unallocated	0	0	443	0
5110 Office Supplies	0	0	0	0
5250 Uniforms	5,040	5,760	4,500	6,000
5251 Military Supplies	0	0	2,000	2,000
5430 Law Enforcement Education	0	0	0	0
Total Operating Expense	<u>\$ 5,040</u>	<u>\$ 5,760</u>	<u>\$ 11,943</u>	<u>\$ 13,000</u>

<u>Capital Outlay</u>				
6410 Office Equip & Machinery	\$ 0	\$ 0	\$ 33,000	\$ 0
6440 Vehicles	0	0	0	0
Total Capital Outlay	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 33,000</u>	<u>\$ 0</u>

<u>Transfers</u>				
9111 Transfer to General	\$ 0	\$ 0	\$ 0	\$ 0
Total Transfers	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

TOTAL APPROPRIATIONS	<u><u>\$ 450,071</u></u>	<u><u>\$ 964,037</u></u>	<u><u>\$ 990,603</u></u>	<u><u>\$ 1,104,514</u></u>
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FY 2026 Proposed Budget

Fund Title:		Department:		Community Redevelopment	
Fund/Division Number: 104-0000		Division:		FPRA	
	2022/2023	2023/2024	2024/2025	2025/26	
	Actual	Actual	Approved	Proposed	
<u>Taxes</u>					
311 10 Ad Valorem Taxes	\$ 9,391,986	\$ 11,872,230	\$ 13,237,537	\$ 14,275,325	
Total Taxes	\$ 9,391,986	\$ 11,872,230	\$ 13,237,537	\$ 14,275,325	
<u>Licenses and Permits</u>					
329 50 Demolition Permits	\$ 0	\$ 4,553	\$ 0	\$ 0	
329 50 Lot Clearing Permits	3,869	2,412	2,500	0	
Total Licenses and Permits	\$ 3,869	\$ 6,965	\$ 2,500	\$ 0	
<u>Intergovernmental</u>					
343 91 Admin Charge - Liens	\$ 2,306	\$ 2,300	\$ 0	\$ 2,300	
347 54 Marina Dockage	5,189	0	5,000	5,000	
384 90 Other Grants	0	0	0	0	
Total Intergovernmental	\$ 7,494	\$ 2,300	\$ 5,000	\$ 7,300	
<u>Miscellaneous Revenue</u>					
361 10 Interest on Investments	\$ 3,953	\$ 5,893	\$ 500	\$ 500	
362 14 Leases	374,415	372,618	350,000	370,000	
363 10 Liens	32,362	21,132	1,000	1,000	
366 90 Other Contributions/Donations	0	0	0	0	
369 31 Reimburse of Expenditures	2,245	0	500	0	
369 40 Reimburse - Contract Services	0	0	0	0	
369 44 Reimburse - Utility Authority	0	0	0	0	
369 45 Sale of Surplus Land	0	10,518	0	0	
369 90 Other Misc. Revenues	0	0	500	0	
Total Miscellaneous Revenues	\$ 412,974	\$ 410,161	\$ 352,500	\$ 371,500	
<u>Transfers</u>					
Transfer from General Fund	\$ 0	\$ 120,915	\$ 0	\$ 0	
Transfer from Police Grants Fund	0	0	0	0	
Transfer from Restricted Fund	0	0	0	0	
Total Transfers	\$ 0	\$ 120,915	\$ 0	\$ 0	
Total Revenues	\$ 9,816,324	\$ 12,412,571	\$ 13,597,537	\$ 14,654,125	
Fund Balance Appropriation	<u>(2,333,348)</u>	0	0	0	
TOTAL RESOURCES	<u>\$ 7,482,976</u>	<u>\$ 12,412,571</u>	<u>\$ 13,597,537</u>	<u>\$ 14,654,125</u>	

FY 2026 Proposed Budget

Fund Title:	Department:	Community Redevelopment	
Fund/Division Number: 104-0000	Division:	FPRA	

	2022/2023	2023/2024	2024/2025	2025/26
	Actual	Actual	Approved	Proposed
<u>Operating Expense</u>				
3120 Legal Fees	\$ 0	\$ 0	\$ 0	15,000
3190 Consultant Fees	11,775	3,000	250,000	100,000
3200 Accounting & Auditing	8,000	8,000	9,540	8,000
3440 Demolition	0	0	0	0
3468 Marina Operation	0	0	0	0
3490 Contractual Fees	285,405	493,745	695,000	800,000
4020 Travel & Education	8,615	2,769	20,000	0
4110 Communications	0	0	0	0
4120 Freight and Postage	0	0	500	500
4310 Utilities	31,939	35,837	40,000	40,000
4410 Equipment Rental	0	0	0	0
4430 Land Lease	120,296	122,633	125,000	125,000
4510 Insurance	64,199	196,670	200,000	225,000
4620 Site Maintenance	98,533	653,042	125,000	75,000
4650 Vehicle Maintenance	0	0	0	0
4651 Vehicle Parts	0	0	0	0
4675 Software Maintenance	1,226	457	0	0
4720 Outside Printing	0	0	0	2,000
4810 Advertising	851	2,412	5,000	1,000
4911 Loan Interest	0	0	0	0
4940 Bad Debts	0	0	0	0
4960 Administrative Fees	175,000	177,495	181,000	186,500
4980 Contingency	0	0	248,759	1,298,106
4985 Real Estate Taxes	37,064	40,206	45,000	50,000
4990 Miscellaneous Expenses	45	19,593	0	0
5110 Office Supplies	0	0	0	0
5120 EDP Supplies	0	0	0	0
5210 Gas and Oil	0	0	0	1,000
5410 Books, Pubs, Subscriptions & Mbrshp	2,670	475	5,000	0
Total Operating Expense	\$ 845,618	\$ 1,756,333	\$ 1,949,799	\$ 2,927,106
<u>Capital Outlay</u>				
6100 Land	\$ 0	\$ 0	\$ 0	\$ 0
6200 Buildings	46,327	0	390,583	150,000
6310 Roads & Bridges	145,752	0	350,000	1,000,000
6320 Other improvements	209,726	201,726	788,252	825,000
6410 Office Equip & Machinery	122,673	0	0	0
6440 Office Equip & Machinery/Vehicle	47,000	0	0	0
Total Capital Outlay	\$ 571,479	\$ 201,726	\$ 1,528,835	\$ 1,975,000

FY 2026 Proposed Budget

Fund Title:		Department:		Community Redevelopment	
Fund/Division Number: 104-0000		Division:		FPRA	
	2022/2023	2023/2024	2024/2025	2025/26	
	Actual	Actual	Approved	Proposed	
<u>Other Programs & Projects</u>					
8340 Other Grants & Aids	\$ 136,965	\$ 155,076	\$ 997,671	\$ 450,000	
8347 School Resorce Officers	350,060	494,642	1,015,000	350,000	
8348 Community Policing	0	0	0	500,000	
8392 Youth Activities	26,000	0	100,000	100,000	
Total Programs & Projects	<u>\$ 513,026</u>	<u>\$ 649,718</u>	<u>\$ 2,112,671</u>	<u>\$ 1,400,000</u>	
<u>Transfers</u>					
90 01 General-Debt Service/(2019A)	\$ 2,065,500	\$ 2,065,500	\$ 2,056,950	\$ 2,063,925	
9118 Debt Service 2015A	1,621,440	1,622,400	1,622,080	1,625,480	
9120 Debt Service 2020B2-Land	150,264	0	0	0	
9120 Debt Service 2021	829,200	836,000	836,600	831,200	
9166 Sunrise Theatre	450,000	500,000	500,000	500,000	
9167 General	168,484	1,813,575	2,000,000	2,226,900	
9184 Special Revenue Fund	267,966	1,153,019	0	0	
9188 HUD Grants	0	0	0	0	
9189 Police Grants/FPRA	0	0	990,602	1,104,514	
Total Transfers	<u>\$ 5,552,854</u>	<u>\$ 7,990,494</u>	<u>\$ 8,006,232</u>	<u>\$ 8,352,019</u>	
TOTAL APPROPRIATIONS	<u>\$ 7,482,976</u>	<u>\$ 10,598,271</u>	<u>\$ 13,597,537</u>	<u>\$ 14,654,125</u>	

FY 2026 Proposed Budget

Fund Title:	Department:	Grants Administration		
Fund/Division Number: 103 & 105	Division:	CDBG & SHIP		

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>CDBG REVENUE</u>				
331 90 Entitlement Grant	\$ 596,016	\$ 399,579	\$ 529,209	\$ 574,680
334 50 Program Income	0	0	0	0
361 39 Other Interest Earnings	560	657	500	0
366 00 Contributions from Private Sources	0	0	0	0
369 31 Reimbursement of Expenditures	0	0	0	0
CDBG Carry Over Funding	257,729	0	251,062	2,076,108
CDBG COVID Carry Over Funding	0	0	0	228,393
Total REVENUE	\$ 854,305	\$ 400,236	\$ 780,771	\$ 2,879,181
<u>TRANSFERS</u>				
369 41 Contractual Svc./CDBG	\$ 0	\$ 0	\$ 0	\$ 0
369 42 Contractual Svc./SHIP	0	0	0	0
369 43 Contractual Svc./Grants Admin.	0	0	0	0
369 30 Settlement	0	0	0	0
381 10 Transfer from General	60,000	75,000	220,000	434,383
381 11 Transfer from FPRA	0	0	0	0
Total TRANSFERS	\$ 60,000	\$ 75,000	\$ 220,000	\$ 434,383
Total CDBG REVENUE	\$ 914,305	\$ 475,236	\$ 1,000,771	\$ 3,313,564

FY 2026 Proposed Budget

Fund Title:	Department:	Grants Administration		
Fund/Division Number: 103 & 105	Division:	CDBG & SHIP		

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Budgeted Staffing Level</u>				
Grants Administration Manager	1	1	1	1
Grants Writer	1	1	1	1
Community Resource Specialist	1	1	1	1
Reporting & Grants Specialist	1	1	1	1
Administrative Assistant	0	1	1	1
Total Budgeted Staffing Level	4	5	5	5

	2022/2023 Actual	2023/2024 Actual	2024/2025 Approved	2024/2025 Proposed
<u>Personnel Services</u>				
10 10 Salaries and Wages	\$ 264,091	\$ 206,814	\$ 341,781	\$ 0
10 30 Accrued Compensation	0	5,341	500	0
10 40 Overtime	1,272	0	0	0
20 10 FICA Taxes	19,866	15,799	26,184	0
20 20 Retirement	45,395	36,877	63,562	0
20 30 Life & Health Insurance	27,033	19,677	36,719	0
20 35 Dental Insurance	1,060	768	2,440	0
20 40 Workers' Compensation	487	510	377	0
Total Personnel Services	\$ 359,203	\$ 285,788	\$ 471,562	\$ 0

CDBG Department Expenditures

Administrative

32 00 Accounting & Auditing	\$ 811	\$ 875	\$ 890	\$ 890
34 90 Administrative-Contractual	5,520	43,835	0	0
49 60 Administrative Expenses	33,367	251,687	104,950	250,000

Rehabilitation Department

83 10 Housing Rehabilitation	\$ 251,499	\$ 55,423	\$ 150,000	\$ 0
83 40 Other Grants & Aids	14,996	0	59,380	0

Neighborhood Revitalization

83 80 Lincoln Park Mainstreet	\$ 50,000	\$ 0	\$ 0	\$ 0
83 80 Fort Pierce Mainstreet	50,000	0	0	0
83 83 Lincoln Park/Orange Ave. Business Dev	0	0	0	0
83 86 Local Art/Cultural Heritage	38,285	0	0	0

Economic Development

83 88 Micro-Bus/Economic Development	\$ 78,657	\$ 23,010	\$ 80,000	\$ 0
83 88 Job Fair & Lincoln Park Business Expo	0	0	20,000	0

FY 2026 Proposed Budget

Fund Title:	Department:	Grants Administration
Fund/Division Number: 103 & 105	Division:	CDBG & SHIP

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Public Service</u>				
83 97 Public Facility Improvements	\$ 9,123	\$ 51	\$ 93,989	\$ 1,117,598
83 97 Public Amenities	0	55,367	0	0
83 88 Public Service Agencies	0	9,948	20,000	33,877
83 98 Youth and Children Projects	1,304	0	0	0
Total Project Expenditures	\$ 533,562	\$ 440,196	\$ 529,209	\$ 1,402,365
<u>Grants-Programs & Projects</u>				
83 10 Housing Rehabilitation (Roll-over)	\$ 0	\$ 0	\$ 0	\$ 1,100,000
83 41 Commercial Façade (Roll-over)	20,150	0	0	0
83 98 Public Service	0	118,867	0	0
83 99 COVID19 Projects	0	0	0	228,393
Administrative Expenses	0	0	0	284,940
Total Roll-Over Expenditures	\$ 20,150	\$ 118,867	\$ 0	\$ 1,613,333
<u>Capital</u>				
63 10 Road & Bridge Improvement	\$ 0	\$ 0	\$ 0	\$ 0
63 20 Other Improvements	0	0	0	296,976
64 10 Office Equipment & Machinery	1,390	0	0	0
64 45 Other Equipment	0	0	0	0
99 99 Unencumbered	0	0	0	0
Total Capital	\$ 1,390	\$ 0	\$ 0	\$ 296,976
TOTAL CDBG APPROPRIATIONS	\$ 914,305	\$ 844,851	\$ 1,000,771	\$ 3,313,564

FY 2026 Proposed Budget

Fund Title:	Department:	Grants Administration
Fund/Division Number: 103 & 105	Division:	CDBG & SHIP

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>SHIP REVENUES</u>				
344 90 SHIP	\$ 377,555	\$ 397,712	\$ 377,309	\$ 356,368
334 50 Program Income	100	880	500	500
361 10 Interest on Investments	334	340	100	100
369 90 Other Misc. Revenues	0	39,605	0	0
381 90 Program Income HHR	0	0	0	0
Carry Over Funding	148,952	(55,624)	0	0
Total SHIP Revenue	\$ 526,941	\$ 382,913	\$ 377,909	\$ 356,968
<u>SHIP EXPENDITURES</u>				
Total Operating Expenses	\$ 3,779	\$ 17,894	\$ 37,791	\$ 35,637
Total COVID 19 Expenses	0	0	0	0
Grants-Programs & Projects	523,162	365,019	340,118	
Housing Rehabilitation	0	0	0	171,331
Down Payment Assistance	0	0	0	150,000
TOTAL SHIP APPROPRIATIONS	\$ 526,941	\$ 382,913	\$ 377,909	\$ 356,968

FY 2026 Proposed Budget

Fund Title:	Department:
Fund/Division Number: 106	Division: Grants Administration

	2022/2023 Actual	2023/2024 Actual	2024/2025 Approved	2025/26 Proposed
Grants				
334 50 Program Income	\$ 16,244	\$ 58,367	\$ 0	\$ 23,919
Total Intergovernmental	\$ 16,244	\$ 58,367	\$ 0	\$ 23,919
Miscellaneous Revenue				
361 10 Interest on Investments	\$ 301	\$ 357	\$ 500	\$ 243
361 38 HHRP Loan	0	0	500	0
369 31 Reimb. Of Expenditures	0	0	0	0
Escrow Reimbursement	0	0	0	0
Contractual Svcs./A;;egany (AFM)	0	0	0	0
369 90 Other Misc. Revenues	0	0	0	0
Carry Forward Funding	0	0	547,133	478,338
Total Miscellaneous Revenues	\$ 301	\$ 357	\$ 548,133	\$ 478,581
Interfund Transfers				
381 10 General Fund	\$ 0	\$ 0	\$ 0	\$ 0
381 91 FPRA	0	0	0	0
Total Interfund Transfers	\$ 0	\$ 0	\$ 0	\$ 0
Total Revenues	\$ 16,545	\$ 58,724	\$ 548,133	\$ 502,500

FY 2026 Proposed Budget

Fund Title:		Department:	
Fund/Division Number:	106	Division:	Grants Administration

	2022/2023 Actual	2023/2024 Actual	2024/2025 Approved	2025/26 Proposed
<u>Personnel Services</u>				
10 10 Salaries and Wages	\$ 0	\$ 0	\$ 0	\$ 0
10 30 Accrued Compensation	0	0	0	0
10 40 Overtime	0	0	0	0
20 10 FICA Taxes	0	0	0	0
20 20 Retirement	0	0	0	0
20 30 Life & Health Insurance	0	0	0	0
20 35 Dental Insurance	0	0	0	0
20 40 Workers' Compensation	0	0	0	0
Total Personnel Services	\$ 0	\$ 0	\$ 0	\$ 0
<u>Operating Expense</u>				
3120 Legal Fees	\$ 0	\$ 0	\$ 0	\$ 0
4020 Travel & Education	0	0	0	0
4120 Freight and Postage	0	0	100	100
4810 Advertising	0	0	0	0
4960 Administrative Fees	0	0	2,400	2,400
4965 Escrow Expenses	0	0	0	0
4990 Miscellaneous Expenses Programs & Projects	0	0	0	0
	0	0	545,633	0
Total Operating Expense	\$ 0	\$ 0	\$ 548,133	\$ 2,500
<u>Interfund Transfers</u>				
Transfer to CDBG	\$ 0	\$ 0	\$ 0	\$ 500,000
Transfer to SHIP	0	0	0	0
Total Interfund Transfers	\$ 0	\$ 0	\$ 0	\$ 500,000
 TOTAL APPROPRIATIONS	 \$ 0	 \$ 0	 \$ 548,133	 \$ 502,500

FY 2026 Proposed Budget

Fund Title: Marina	Department: Marina
Fund/Division Number: 401-0000	Division:

	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Approved	Proposed
Grants				
331 50 Disaster Relief/Federal	\$0	\$0	\$0	\$0
334 39 Physical Environmental Grant	0	0	243,750	243,750
334 50 Disaster Relief/State	0	0	0	0
Total Grants	\$ 0	\$ 0	\$ 243,750	\$ 243,750
Charges for Services				
347 54 Dockage	\$ 1,483,615	\$ 1,632,802	\$ 1,800,000	\$ 1,800,000
347 55 Transient Dockage	1,102,329	1,140,640	1,200,000	1,250,000
Total Charges for Services	\$ 2,585,943	\$ 2,773,442	\$ 3,000,000	\$ 3,050,000
Miscellaneous Revenue				
361 10 Interest Earnings	\$ 1,244	\$ 1,109	\$ 2,500	\$ 2,500
361 33 Other Investment Interest	0	0	0	0
362 14 Leases	0	268,860	3,500	3,500
362 16 Crabby's Lease	282,152	0	200,000	280,000
369 31 Reimburse of Expenditures	0	0	0	0
369 49 Misc. Revenues	15,928	16,239	12,000	12,000
369 85 Settlement of Claims	22,445	6,468	0	0
369 91 Gas and Oil Sales	2,072,486	1,680,723	1,950,000	1,800,000
369 92 Electric Utility Sales	106,733	154,583	150,000	150,000
369 93 Utility Fees	139,369	123,991	65,000	65,000
369 94 Soda, Candy & Ice Sales	241,164	216,493	210,000	210,000
369 96 Late Payment Charges	3,863	(1,290)	3,500	3,500
369 97 Live Aboards	91,435	97,819	80,000	80,000
369 98 Other Miscellaneous Revenues	15,797	18,693	22,000	22,000
Total Miscellaneous Revenue	\$ 2,992,616	\$ 2,583,689	\$ 2,698,500	\$ 2,628,500
Total Revenue	\$ 5,578,559	\$ 5,357,131	\$ 5,942,250	\$ 5,922,250
Appropriated Retained Earnings	(393,236)	0	1,357,024	1,826,927
TOTAL RESOURCES	\$ 5,185,323	\$ 5,357,131	\$ 7,299,274	\$ 7,749,177

FY 2026 Proposed Budget

Fund Title: Marina	Department: Marina
Fund/Division Number: 401-0000	Division:

	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Approved	Proposed
<u>Budgeted Staffing Level</u>				
Marina Manager	1	1	1	1
Senior Accounting Analyst I	1	1	1	1
Operations Supervisor	1	1	1	1
Assistant Dockmaster	2	2	2	2
Marina Concierge Retailer	1	1	1	1
Executive Assistant/Asst. Concierge Retailer	0	0	0	1
Storekeeper	1	1	1	1
Marine Waterways Enforcement Officer	0	2	2	2
Maintenance Technician	0	1	1	1
Dock Attendant	1	1	1	0
Total Budgeted Staffing Level	8	11	11	11

	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Approved	Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 289,946	\$ 411,314	\$ 591,246	\$ 685,249
1030 Accrued Compensation	16,632	1,882	5,000	3,500
1040 Overtime	3,568	5,720	5,000	5,000
# 2010 FICA Taxes	23,787	32,004	46,408	53,485
2020 Retirement Contributions	37,725	64,774	101,223	95,945
2030 Life & Health Insurance	34,755	56,027	100,829	108,936
2035 Dental Insurance	1,754	2,442	4,419	4,722
2040 Workers' Comp.	10,889	11,780	15,086	19,252
Total Personnel Services	\$ 419,055	\$ 585,943	\$ 869,211	\$ 976,089

<u>Operating Expense</u>				
3120 Legal Fees	\$ 0	\$ 0	\$ 3,000	\$ 3,000
3190 Consulting Fees	0	0	0	500,000
3200 Accounting & Auditing	2,861	3,100	3,255	3,255
3490 Misc. Contract Services	40,020	64,064	50,000	50,000
3495 Temp Employee Svc	408,035	390,508	325,000	435,000
4010 Car Allowance	5,400	5,400	5,400	5,400
4020 Travel & Education	797	6,231	7,188	22,000
4110 Communications	27,469	28,549	30,000	30,000
4120 Freight and Postage	1,125	1,120	1,500	1,500
4310 Utilities	198,237	157,867	175,000	175,000
4410 Equipment Rental	3,110	4,354	4,500	4,500
4430 Land Lease	77,615	77,232	50,000	50,000

FY 2026 Proposed Budget

Fund Title: Marina	Department: Marina
Fund/Division Number: 401-0000	Division:

Operating Expense contd

4510 Insurance & Fidelity Bond	774,018	784,188	800,000	800,000
4540 FLC Liability & Property	64,342	42,619	70,000	70,000
4610 Building Maintenance	12,635	10,933	15,000	15,000
4620 Restroom/Laundry Maint.	8,928	4,537	5,000	7,500
4630 Pier Maintenance	55,729	48,543	40,000	45,000
4650 Vehicle Maintenance	701	72	900	2,500
4651 Vehicle Parts	628	701	700	700
4660 Equipment Maintenance	16,434	14,840	13,000	15,000
4670 Computer Maintenance	1,014	0	2,500	2,500
4675 Software Maintenance	32,338	39,057	37,000	42,000
4710 Reproduction	2,361	0	1,500	1,500
4810 Advertising	10,679	30,769	35,000	35,000
4920 Cost of Goods Sold Fuel	1,606,668	1,351,665	1,500,000	1,350,000
4930 Cost of Goods Sold	125,149	112,895	120,000	110,000
4935 Disaster Charges	896	0	5,000	5,000
4940 Bad Debt Expense	0	0	0	0
4950 Settlement of Claims	0	0	0	0
4960 Administrative Charges	233,390	285,576	201,350	250,000
4970 Inventory Adjustment	0	0	2,500	2,500
4975 Taxes	18,101	30,629	20,000	20,000
4990 Miscellaneous Expense	1,790	5,184	5,000	5,000
5110 Office Supplies	5,297	7,769	5,000	7,500
5120 EDP Supplies	198	1,599	500	500
5150 Misc. Equipment	9,319	16,503	20,500	20,500
5210 Gas and Oil	1,277	1,110	1,000	5,000
5230 Cleaning Supplies	13,141	10,327	16,000	16,000
5231 Safety Supplies	2,166	134	1,000	1,500
5232 Other Supplies	474	495	500	1,000
5241 Horticultural Supplies	1,626	2,698	3,500	3,500
5250 Uniforms	609	128	2,500	2,500
5260 Expendable Tools	4,502	4,836	2,500	2,500
5410 Books,Pubs,Subscriptions&Mbrshp	1,285	1,058	1,500	1,500
5900 Depreciation	1,100,764	1,101,655	1,101,000	1,101,700
Total Operating Expense	\$ 4,871,129	\$ 4,648,941	\$ 4,684,793	\$ 5,222,555

FY 2026 Proposed Budget

Fund Title: Marina	Department: Marina
Fund/Division Number: 401-0000	Division:

Capital Outlay

6200 Building	\$ 0	\$ 0	\$ 0	\$ 175,000
6310 Other Improvements	0	415,575	1,360,000	1,360,000
6320 Other Structures Facility	0	0	0	0
6360 Hurricane Improvements	0	0	0	0
6410 Office Equip & Machinery	4,700	10,193	4,000	4,000
6420 Furniture & Furnishings	0	0	1,500	1,500
6445 Other Equipment	19,558	64,141	518,050	150,000
Total Capital Outlay	\$ 24,258	\$ 489,909	\$ 1,883,550	\$ 1,690,500

Debt Service

7010 Principal	\$ 485,020	\$ 499,389	\$ 499,752	\$ 511,041
7020 Interest	183,526	171,725	161,159	148,884
7030 Other Debt Service Cost	26,809	26,809	26,809	26,809
Total Debt Service	\$ 695,355	\$ 697,923	\$ 687,720	\$ 686,734

Non-Operating Expenses

9110 Transfer to General	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000
9200 Loan Principal	0	0	0	0
9300 Loan Interest	1,290	0	0	0
Other Non-Operating Exp.	0	989,298	0	0
Total Non-Operating Expenses	\$ 276,290	\$ 1,264,298	\$ 275,000	\$ 275,000

TOTAL APPROPRIATIONS

\$ 6,286,087	\$ 7,687,014	\$ 8,400,274	\$ 8,850,877
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FY 2026 Proposed Budget

Fund Title: Solid Waste		Department: Solid Waste		
Fund/Division Number: 402-0000		Division:		
	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
Grants				
331 50 Disaster Relief/Federal	\$ 0	\$ 0	\$ 0	\$ 0
331 50 Disaster Relief/State	0	0	0	0
Total Grants	\$ 0	\$ 0	\$ 0	\$ 0
Charges for Services				
343 40 Residential Service	\$ 3,504,562	\$ 4,124,772	\$ 3,850,000	\$ 4,975,641
343 41 Commercial Service	4,188,851	5,257,849	4,700,000	6,741,546
343 43 Commercial Trash	101,291	101,291	101,300	101,300
343 44 Recycling/Billing	426,643	503,929	450,000	699,639
343 45 Other Income	0	0	0	70,000
343 46 Recycling Program	14,608	606	5,000	5,000
Total Charges for Services	\$ 8,235,954	\$ 9,988,448	\$ 9,106,300	\$ 12,593,126
Miscellaneous Revenue				
361 10 Interest on Investments	\$ 58	\$ 247	\$ 1,000	\$ 1,000
361 20 Interest of SBA	0	0	0	0
364 41 Sale of Surplus	304	0	0	0
366 90 Contributions/Private Sources	312,881	76,611	0	0
369 85 Settlement of Claims	0	0	0	0
369 90 Miscellaneous Revenue	213	3,550	0	0
Total Miscellaneous Revenue	\$ 313,456	\$ 80,409	\$ 1,000	\$ 1,000
Total Revenues	\$ 8,549,411	\$ 10,068,857	\$ 9,107,300	\$ 12,594,126
Appropriated Retained Earnings	(195,160)	0	702,859	(754,888)
TOTAL RESOURCES	\$ 8,354,251	\$ 10,068,857	\$ 9,810,159	\$ 11,839,238

FY 2026 Proposed Budget

Fund Title: Solid Waste	Department: Solid Waste
Fund/Division Number: 402-4200-534	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Budgeted Staffing Level</u>				
Public Works Director	1	1	0	1
Deputy Public Works Director	1	1	1	1
Division Manager	1	1	1	1
Operations Manager	1	1	1	1
Executive Assistant	1	1	1	1
Administrative Assistant	1	2	2	2
Engagement & Outreach Coordinator	1	1	1	1
Inspector	1	1	1	1
Solid Waste Foreman II	0	0	1	1
Solid Waste Foreman I	0	0	0	1
Lead Sanitation Driver	0	2	2	2
Sanitation Driver	22	22	22	22
Garage Foreman	1	1	1	1
Master Mechanic	1	1	1	1
Diesel Mechanic	2	3	3	3
Maintenance Worker	4	4	4	9
Dispatcher	0	0	0	1
Fleet Manager	1	1	1	0
Deputy City Manager/Public Works Director	0	0	1	0
Total Budgeted Staffing Level	39	43	44	50

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 1,411,030	\$ 1,707,737	\$ 2,474,850	\$ 2,913,104
1030 Accrued Compensation	78,786	43,335	17,000	20,000
1040 Overtime	214,182	218,723	50,000	50,000
2010 FICA Taxes	124,842	147,190	195,278	228,621
2020 Retirement Contributions	218,694	282,568	404,940	576,254
2030 Life & Health Insurance	270,479	209,171	469,583	537,793
2035 Dental Insurance	14,347	338,136	22,235	23,642
2040 Workers' Comp.	99,591	15,576	102,674	124,605
Total Personnel Services	\$ 2,431,952	\$ 2,962,436	\$ 3,736,560	\$ 4,474,018

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Operating Expenses</u>				
3200 Accounting & Auditing	\$ 6,981	\$ 7,000	\$ 7,420	\$ 7,420
3420 U.A. Customer Service Admin.	176,880	187,200	187,200	194,000
3430 Landfill Contract	2,186,533	3,030,327	2,500,000	2,600,000
3469 Towing	0	3,804	0	8,000
3490 Misc. Contract Services	148,004	143,445	201,465	275,000
3495 Temp Employee Svcs	699,465	754,439	250,000	600,000
4010 Car Allowance	10,800	10,800	10,800	5,400
4020 Travel & Education	6,615	3,642	10,000	6,000
4110 Communications	16,944	17,971	30,000	35,000

FY 2026 Proposed Budget

Fund Title: Solid Waste	Department: Solid Waste
Fund/Division Number: 402-4200-534	Division:

Operating Expenses contd

4120	Freight and Postage	45	0	500	500
4310	Utilities	19,563	17,494	20,000	18,750
4410	Equipment Rental	35,389	28,533	50,000	105,000
4510	Insurance & Fidelity Bond	213,664	269,822	276,864	285,000
4650	Vehicle Maintenance	3,266	20,649	5,000	5,000
4651	Vehicle Parts	251,730	451,149	350,000	530,000
4652	Tires, Tubes & Batteries	270,813	301,097	275,000	310,000
4653	Unforeseeable	14,886	14,251	15,000	15,000
4660	Equipment Maintenance	38,464	44,759	35,000	25,000
4670	Computer Maintenance	579	180	500	750
4675	Software Maintenance	6,899	15,453	15,000	14,000
4680	Radio Maintenance	0	0	0	1,800
4710	Reproduction	1,172	1,283	2,500	6,000
4810	Advertising	1,083	2,982	6,750	0
4960	Administrative Charges	80,000	80,484	82,400	85,000
4990	Miscellaneous Expense	12,607	7,885	13,000	4,000
5110	Office Supplies	4,857	4,896	5,000	5,000
5120	EDP Supplies	0	177	200	200
5150	Miscellaneous Equip Expense	9,168	15,952	10,000	4,900
5210	Gas and Oil	467,763	453,884	600,000	460,000
5232	Other Supplies	7,433	36,217	6,000	14,000
5242	Chemicals	5,341	3,958	10,000	8,000
5250	Uniforms	10,843	24,972	25,000	33,000
5260	Expendable Tools	1,030	4,962	5,000	5,000
5410	Books,Pubs,Subscriptions&Mbrshp	1,139	935	1,000	10,000
5900	Depreciation	518,048	508,500	518,048	508,500
	Total Operating Expense	\$ 5,228,007	\$ 6,469,100	\$ 5,524,647	\$ 6,185,220

Capital Outlay

6200	Buildings	\$ 0	\$ 0	\$ 0	\$ 160,000
6320	Other Improvements	0	0	0	60,000
6410	Office Equip & Machinery	0	4,870	0	10,000
6420	Furniture & Furnishings	0	0	0	7,700
6430	Heavy Equipment	0	381,989	0	666,000
6445	Other Equipment	193,595	177,059	0	53,000
	Total Capital Outlay	\$ 193,595	\$ 563,918	\$ 0	\$ 956,700

Non-Operating Expense

7110	Debt Service Principal	\$ 0	\$ 0	\$ 0	\$ 0
7210	Debt Service Interest	0	0	0	0
9110	Transfer to General	700,000	500,000	500,000	500,000
9200	Capital Loan Payment	247,410	223,857	550,000	224,000
9200	Debt Service/Radios	38,055	0	0	0
9300	Loan Interest	16,280	7,863	0	7,800
	Total Non-Operating Expense	\$ 1,001,745	\$ 731,720	\$ 1,050,000	\$ 731,800

TOTAL APPROPRIATIONS	\$ 8,855,299	\$ 10,727,174	\$ 10,311,207	\$ 12,347,738
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FY 2026 Proposed Budget

Fund Title: Golf Course	Department: Golf Course
Fund/Division Number: 405-0000	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Charges for Services</u>				
347 20 Membership Dues	\$ 26,166	\$ 40,317	\$ 45,000	\$ 49,000
347 22 Other Memberships	1,332	1,196	35,000	38,000
347 24 Golf Fees	884,161	1,186,032	1,250,000	1,355,000
347 24 Adjustment Golf Fees	(3,923)	(4,616)	0	0
347 25 Driving Range	28,625	34,532	43,000	50,000
Total Charges for Services	\$ 936,360	\$ 1,257,461	\$ 1,373,000	\$ 1,492,000
<u>Miscellaneous Revenue</u>				
361 10 Interest Earnings	\$ 0	\$ 0	\$ 0	\$ 0
369 25 Pro Shop Merchandise	61,933	61,725	85,800	80,000
369 31 Reimbursement of Expenses	331	0	6,500	0
369 70 Events	0	0	7,500	0
369 80 Food	11,934	16,797	20,000	18,000
369 85 Settlement of Claims	0	47,487	0	0
369 89 Alcoholic Beverages	62,930	72,300	80,000	85,000
369 90 Misc Revenues	1,738	0	35,000	35,000
369 94 Snacks & Beverages	21,378	24,684	25,000	35,000
369 98 Other Misc Revenues	0	3,956	28,691	35,265
Total Miscellaneous Revenue	\$ 160,244	\$ 226,949	\$ 288,491	\$ 288,265
Total Revenues	\$ 1,096,603	\$ 1,484,410	\$ 1,661,491	\$ 1,780,265
<u>Transfers</u>				
381 01 Transfer from General Fund	\$ 0	\$ 0	\$ 0	\$ 0
382 50 Transfer from Solid Waste	0	0	0	0
Total Transfers	\$ 0	\$ 0	\$ 0	\$ 0
Appropriated Retained Earnings	636,036	0	(43,866)	0
TOTAL RESOURCES	<u>\$ 1,732,639</u>	<u>\$ 1,484,410</u>	<u>\$ 1,617,625</u>	<u>\$ 1,780,265</u>

FY 2026 Proposed Budget

Fund Title: Golf Course	Department: Golf Course
Fund/Division Number: 405-0000	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Approved
<u>Budgeted Staffing Level</u>				
Golf Course Manager	1	1	1	1
Golf Pro	1	1	1	1
Superintendent	1	1	1	1
Lead Greenskeeper	0	1	1	1
Total Budgeted Staffing Level	3	4	4	4

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 269,839	\$ 284,117	\$ 291,010	\$ 305,560
1030 Accrued Compensation	6,391	3,410	1,500	3,500
1040 Overtime	2,955	0	0	0
2010 FICA Taxes	21,057	21,746	22,377	23,643
2020 Retirement Contributions	46,665	51,720	54,319	61,008
2030 Life & Health Insurance	41,696	43,617	36,621	46,568
2035 Dental Insurance	1,833	1,796	2,202	2,008
2040 Workers' Comp.	6,052	6,877	7,927	340
Total Personnel Services	\$ 396,488	\$ 413,282	\$ 415,956	\$ 442,628

<u>Operating Expense</u>				
3190 Consultant Fees	\$ 0	\$ 0	\$ 0	\$ 0
3200 Accounting & Auditing	2,032	2,100	2,230	2,250
3440 Aquatic Weed Control	9,154	8,721	5,300	4,800
3490 Contractual Fees	0	0	0	0
3495 Temp Employee Svcs	238,384	253,459	265,000	280,000
4110 Communications	24,176	25,831	20,000	20,000
4120 Freight and Postage	10	43	500	500
4310 Utilities	103,234	91,055	90,000	93,000
4410 Equipment Rental-Golf Carts	0	0	0	58,000
4420 Land Lease	44,744	45,367	57,000	60,000
4510 Insurance & Fidelity Bond	82,193	100,350	95,000	125,000
4610 Building Maintenance	0	0	0	0
4620 Building Supplies	1,461	1,312	1,500	1,500
4630 Irrigation Maintenance	25,212	9,306	10,000	13,000
4651 Vehicle Parts	0	0	0	0

FY 2026 Proposed Budget

Fund Title: Golf Course		Department: Golf Course			
Fund/Division Number: 405-0000		Division:			
<u>Operating Expense contd</u>					
4660	Equipment Maintenance	13,959	14,648	23,000	16,000
4670	Computer Maintenance	1,107	3,550	3,550	3,550
4675	Software Maintenance	16,914	21,381	18,000	18,000
4810	Advertising	6,730	6,627	9,000	7,000
4925	Cost of Events	0	0	0	0
4930	Cost of Goods Sold	23,263	19,873	22,000	24,000
4932	Liquor Expense	28,014	32,164	33,000	35,000
4935	Merchandise CGS	47,038	45,933	50,000	50,000
4940	Bad Debt Expense	0	0	0	0
4960	Administrative Charges	68,375	83,945	69,000	70,000
4976	License and Fees	906	888	1,000	800
4980	Over/Short Expense	(28)	(10)	0	0
4985	Taxes	5,836	5,836	6,000	15,175
4990	Miscellaneous Expense	54	2,195	0	0
5110	Office Supplies	991	954	1,000	1,000
5120	EDP Supplies	0	0	0	0
5150	Misc Equipment Expense	955	971	0	0
5210	Gas and Oil	37,975	40,980	40,000	40,000
5231	Safety Supplies	0	0	0	0
5232	Other Supplies	6,780	11,236	9,000	10,000
5235	Maintenance Supplies	0	0	0	0
5240	Golf Supplies	1,967	5,586	6,000	6,000
5241	Horticultural Supplies	960	881	1,000	0
5242	Chemicals	86,764	41,117	55,000	43,000
5243	Turf Supplies	5,005	9,352	15,000	8,000
5244	Fertilizer	79,832	137,005	197,448	165,000
5250	Uniforms	0	1,366	1,500	1,500
5260	Expandable Tools	0	112	0	0
5410	Books,Pubs,Subscriptions&Mbrshp	3,637	3,340	4,000	4,000
5900	Depreciation	237,795	245,954	237,795	245,954
	Total Operating Expense	\$ 1,205,429	\$ 1,273,427	\$ 1,348,823	\$ 1,422,029
<u>Capital Outlay</u>					
6200	Buildings	\$ 0	\$ 0	\$ 0	\$ 0
6320	Other Structures Facility	0	0	0	0
6410	Office Equip & Machinery	677	588	0	50,000
6420	Furniture & Furnishings	0	0	0	0
6445	Other Equipment	237,795	85,899	0	0
	Total Capital Outlay	\$ 238,472	\$ 86,488	\$ 0	\$ 50,000

FY 2026 Proposed Budget

Fund Title: Golf Course	Department: Golf Course
Fund/Division Number: 405-0000	Division:

Non-Operating Expense

9110 Transfer to General	\$ 0	\$ 0	\$ 0	\$ 0
9180 Equipment Lease	114,319	134,866	86,000	96,005
7110 Debt Service Principle	0	0	0	0
7210 Debt Service Interest	0	255	0	0
9300 Loan Principal	0	0	4,597	0
9010 Loan Interest	15,727	15,639	44	15,557
Total Non-Operating Expense	<u>\$ 130,045</u>	<u>\$ 150,760</u>	<u>\$ 90,641</u>	<u>\$ 111,562</u>
 TOTAL APPROPRIATIONS	 <u>\$ 1,970,434</u>	 <u>\$ 1,923,956</u>	 <u>\$ 1,855,420</u>	 <u>\$ 2,026,219</u>

FY 2026 Proposed Budget

Fund Title:	Department: Sunrise Theatre Fund
Fund/Division Number: 406 0000	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Proposed	2024/25 Proposed
Grants				
331 00 00 Federal Grants	\$ 0	\$ 0	\$ 0	\$ 0
334 70 10 State Grant/DCF	172,660	67,981	0	0
Total Grants	\$ 172,660	\$ 67,981	\$ 0	\$ 0
Charges for Services				
347 56 10 Ticket Sales	\$ 1,176,471	\$ 2,184,874	\$ 1,750,000	\$ 1,800,000
347 56 11 Ticket Sales - Rentals	771,516	746,261	900,000	600,000
347 56 15 Ticket Handling Fees	304,391	375,707	300,000	300,000
347 56 50 Sponsorship Fees	35,747	11,994	25,000	10,000
347 56 80 Memberships	99,054	97,119	140,000	100,000
347 56 90 Donations & Pledges	7,729	7,883	15,000	10,000
Total Charges for Services	\$ 2,394,909	\$ 3,423,837	\$ 3,130,000	\$ 2,820,000
Miscellaneous Revenue				
361 10 00 Interest Earning	\$ 1,154	\$ 1,582	\$ 0	\$ 0
362 14 00 Rents and Royalties	155,289	151,705	225,000	200,000
369 90 00 Souvenir Sales	0	0	0	5,000
369 31 00 Reimb. of Expenditures	484	88	50,000	1,000
369 70 00 Events	23,300	47,275	30,000	25,000
369 89 00 Packaged Sales	147,095	219,703	200,000	200,000
369 90 00 Miscellaneous Revenues	5,158	7,863	300	1,000
369 95 00 Commission/Tips/Merch.	0	10,115	7,000	0
369 96 00 Late Payment Charges	0	0	0	0
Total Miscellaneous Revenues	\$ 332,480	\$ 438,331	\$ 512,300	\$ 432,000
Other Resources				
381 01 00 Transfer from General	\$ 0	\$ 0	\$ 0	\$ 0
381 91 00 Transfer from FPRA	450,000	500,000	500,000	500,000
381 89 00 Transfer from Restricted Fund	159,866	44,785	50,000	0
381 90 00 Transfer from Solid Waste	0	0	0	0
Total Other Resources	\$ 609,866	\$ 544,785	\$ 550,000	\$ 500,000
Appropriated Retained Earnigs	(408,312)	0	(484,648)	917,313
TOTAL RESOURCES	\$ 3,101,603	\$ 4,474,933	\$ 3,707,652	\$ 4,669,313

FY 2026 Proposed Budget

Fund Title:	Department: Sunrise Theatre Fund
Fund/Division Number: 406 4600	Division:

	2022/23 Actual	2023/24 Approved	2024/25 Approved	2025/26 Approved
<u>Budgeted Staffing Level</u>				
Executive Director	1	1	0	1
Marketing & Development Manager	1	1	1	1
Technical/Facilities Manager	1	1	1	1
Box House/Operations Manager	1	1	1	1
Facilities Maintenance Technician	0	1	0	1
Total Budgeted Staffing Level	4	5	3	5

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 316,647	\$ 334,930	\$ 211,302	\$ 379,367
1030 Accrued Compensation	4,229	3,671	1,000	500
1040 Overtime	141	0	0	0
2010 FICA Taxes	24,050	24,951	16,241	29,473
2020 Retirement Contributions	47,549	61,062	39,424	74,986
2030 Life & Health Insurance	57,197	57,043	19,916	65,476
2035 Dental Insurance	2,064	2,391	835	2,851
2040 Workers' Comp	5,247	5,471	234	760
Total Personnel Services	\$ 457,124	\$ 489,519	\$ 288,952	\$ 553,413

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Operating Expense</u>				
3120 Legal Fees	\$ 0	\$ 0	\$ 0	\$ 0
3200 Accounting & Auditing	4,855	8,278	5,200	5,000
3490 Misc. Contract Services	96,893	120,058	250,000	250,000
3491 Custodial	23,544	38,982	45,000	75,000
3492 House Crew	96,644	48,499	110,000	175,000
3493 Support Staff	64,417	53,000	75,000	80,000
3495 Temp Employee Svc	56,369	138,350	65,000	75,000
3499 Security	19,350	38,769	32,000	35,000
4010 Car Allowance	5,400	5,400	0	5,400
4020 Travel & Education	6,351	20	8,000	8,000
4040 Hospitality/Entertainment	1,562	2,262	2,000	2,000
4043 Food	10,034	28,918	30,000	40,000
4044 Transportation	950	0	1,000	500
4045 Lodging	308	0	500	0
4110 Communications	29,433	27,800	30,000	30,000
4120 Freight and Postage	798	360	1,500	1,500
4310 Utilities	186,161	148,182	200,000	200,000
4410 Equipment Rental	20,161	18,182	15,000	200,000
4411 Audio Gear	0	0	5,000	7,500
4412 Backline	4,596	28,445	25,000	40,000
4413 Lighting	0	0	1,000	5,000

FY 2026 Proposed Budget

Fund Title:	Department:	Sunrise Theatre Fund		
Fund/Division Number: 406 4600	Division:			

Operating Expense contd

4414 Rigging	0	0	0	10,000
4415 Visual	0	0	500	0
4450 Theatre	0	0	0	0
4510 Insurance & Fidelity Bond	289,726	351,197	375,000	436,000
4540 FLC Liability & Property	0	0	4,000	0
4610 Building Maintenance	5,038	4,125	7,500	5,000
4640 A/C Maintenance	12,680	576	15,000	30,000
4645 Building Repair Supplies	1,706	1,369	3,000	10,000
4646 Theatre Supplies	1,849	2,610	3,000	5,000
4660 Equipment Maintenance	258	1,255	1,500	10,000
4670 Computer Maintenance	1,758	100	2,000	25,000
4675 Software Maintenance	4,567	12,755	5,000	0
4710 Reproduction	0	47	1,000	0
4720 Outside Printing	5,942	691	1,500	0
4810 Advertising	150,293	152,777	250,000	20,000
4925 Cost of Events	786,394	1,294,748	1,100,000	1,500,000
4926 Cost of Events/Rent Reimb	464,897	725,752	475,000	500,000
4930 Cost of Goods Sold	0	0	0	0
4932 Packaged Sales	29,821	43,837	50,000	65,000
4933 Concession Supplies	9,506	11,990	10,000	15,000
4940 Bad Debt Expense	0	0	0	0
4945 Refunds	60,333	36,831	65,000	65,000
4950 Settlement of Claims	0	0	0	0
4960 Administrative Charges	119,379	144,810	125,000	125,000
4976 Licenses & Fees	400	892	2,500	2,000
4980 Contingency	0	0	0	0
4990 Miscellaneous Expense	899	(14)	1,500	2,000
5110 Office Supplies	1,610	2,580	5,500	5,000
5120 EDP Supplies	0	202	500	8,000
5150 Misc Equipment Expense	5,544	1,036	6,000	17,000
5230 Cleaning Supplies	3,848	5,874	4,500	24,000
5410 Books,Publications,Subs&Mbrshp	1,775	2,040	3,000	2,000
5900 Depreciation	580,485	588,632	580,485	588,632
Total Operating Expense	\$ 3,166,532	\$ 4,092,218	\$ 3,999,185	\$ 4,704,532

Capital Outlay

6200 Other Structures Facilities	\$ 0	\$ 44,785	\$ 0	\$ 0
6320 Other Improvements	54,629	0	0	0
6410 Office Equip & Mach	3,804	15,519	0	0
Total Capital Outlay	\$ 58,433	\$ 60,304	\$ 0	\$ 0

FY 2026 Proposed Budget

Fund Title:	Department: Sunrise Theatre Fund
Fund/Division Number: 406 4600	Division:

Non-Operating Expense					
9110	Transfer to General	\$ 0	\$ 0	\$ 0	\$ 0
7110	Debt Service Principle	0	6,383	0	0
7210	Debt Service Interest	0	247	0	0
	Total Transfers	<u>\$ 0</u>	<u>\$ 6,630</u>	<u>\$ 0</u>	<u>\$ 0</u>
	TOTAL APPROPRIATIONS	<u>\$ 3,682,088</u>	<u>\$ 4,648,671</u>	<u>\$ 4,288,137</u>	<u>\$ 5,257,945</u>

FY 2026 Proposed Budget

Fund Title: Building		Department: Building			
Fund/Division Number: 420-0000		Division:			
	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed	
Licenses and Permits					
322 10	Permits-Building Dept.	\$ 3,093,819	\$ 2,633,794	\$ 3,250,000	\$ 4,000,000
322 20	Inspections	14,175	20,508	15,000	20,000
322 90	Other Permit Fees	1,667,415	1,496,174	1,500,000	2,000,000
329 40	Contractor's License	64,240	54,275	20,000	50,000
	Total Licenses and Permits	<u>\$ 4,839,650</u>	<u>\$ 4,204,751</u>	<u>\$ 4,785,000</u>	<u>\$ 6,070,000</u>
Grants					
331 10	General Government	\$ 0	\$ 0	\$ 0	\$ 0
	Total Grants	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Charge for Services					
341 40	Cert, Copying, Rcd Search	\$ 10	\$ 50	\$ 500	\$ 0
341 60	Administration Fees	0	0	0	0
341 61	Demo & Flood Plain Mgmt	927	665	5,000	0
341 94	Credit Card Process Fees	189,775	139,960	10,000	120,000
	Total Charges for Services	<u>\$ 190,712</u>	<u>\$ 140,675</u>	<u>\$ 15,500</u>	<u>\$ 120,000</u>
Fines & Forfeits					
354 60	Unlicensed Contracting	\$ 0	\$ 0	\$ 0	\$ 0
354 70	Violation of Local Ordinance	45,183	173,448	40,000	40,000
	Total Fines & Forfeits	<u>\$ 45,183</u>	<u>\$ 173,448</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>
Miscellaneous Revenue					
361 10	Interest on Investments	\$ 5,167	\$ 6,830	\$ 0	\$ 0
369 57	St. Lucie County	132,736	104,411	80,000	100,000
369 90	Other Misc. Revenues	44,798	(13,121)	50,000	50,000
	Total Miscellaneous Revenues	<u>\$ 182,701</u>	<u>\$ 98,120</u>	<u>\$ 130,000</u>	<u>\$ 150,000</u>
	Total Revenues	<u>\$ 5,258,245</u>	<u>\$ 4,616,994</u>	<u>\$ 4,970,500</u>	<u>\$ 6,380,000</u>
Interfund Transfers					
381 10	General Fund	\$ 0	\$ 0	\$ 0	\$ 0
	TOTAL Interfund Transfers	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
	Appropriated Retained Earnings	0	0	1,373,847	430,291
	TOTAL RESOURCES	<u><u>\$ 5,258,245</u></u>	<u><u>\$ 4,616,994</u></u>	<u><u>\$ 6,344,347</u></u>	<u><u>\$ 6,810,291</u></u>

FY 2026 Proposed Budget

Fund Title: Building	Department: Building
Fund/Division Number: 420-2902-524	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Budgeted Staffing Level</u>				
Building Director/Official	1	1	1	1
Assistant Building Director	0	0	1	1
Executive Assistant	1	1	1	1
Administrative Assistant	1	1	1	1
Resiliency & CRS Navigator	0	0	1	1
Resiliency & CRS Specialist	0	0	1	1
Violations Coordinator	0	0	1	1
Records Management Coordinator	1	1	1	1
Special Projects Coordinator	1	1	1	1
Lead Plans Examiner	1	1	1	1
Building Inspector/Plans Examiner	1	1	1	1
Lead Building Inspector	1	1	1	1
Lead Building Investigator	1	1	1	1
Building Inspector /Investigator	7	7	8	8
Senior Permit Specialist	2	2	2	2
Permit Specialist	8	8	11	11
Deputy Building Official	1	1	0	0
Building Department Coordinator	1	1	0	0
CRS Coordinator	1	1	0	0
Total Budgeted Staffing Level	29	29	34	34

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 1,065,966	\$ 1,197,254	\$ 2,131,566	\$ 2,295,286
1030 Accrued Compensation	7,582	8,352	8,000	9,000
1040 Overtime	32,915	50,796	30,000	30,000
2010 FICA Taxes	81,741	92,146	166,385	178,986
2020 Retirement Contributions	189,491	223,428	402,888	460,788
2030 Life & Health Insurance	192,566	249,314	387,215	388,743
2035 Dental Insurance	8,901	10,768	16,461	17,399
2040 Workers' Compensation	28,077	29,458	35,832	40,589
Total Personnel Services	\$ 1,607,240	\$ 1,861,515	\$ 3,178,347	\$ 3,420,791

<u>Operating Expense</u>				
3120 Legal Fees	\$ 0	\$ 0	\$ 2,500	\$ 5,000
3170 Examination Fees	0	0	2,500	2,500
3200 Accounting & Auditing	1,272	1,500	1,600	1,600

FY 2026 Proposed Budget

Fund Title: Building		Department: Building		
Fund/Division Number: 420-2902-524		Division:		
	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Approved	Proposed
<u>Operating Expense contd.</u>				
3490 Contractual Fees	185,349	32,520	750,000	750,000
3495 Temp Employee Svcs	172,865	132,749	200,000	200,000
4010 Car Allowance	5,400	5,400	5,400	5,400
4020 Travel and Education	16,892	14,891	70,000	70,000
4110 Communications	32,920	31,007	40,000	40,000
4120 Freight and Postage	5,104	5,148	10,000	10,000
4410 Equipment Rental	19,544	28,669	100,000	100,000
4510 Liability	14,134	16,480	14,000	20,000
4650 Vehicle Maintenance	3,401	9,470	7,500	10,000
4651 Vehicle Parts	8,921	1,544	7,500	10,000
4652 Tires & Batteries	0	432	7,500	5,000
4660 Equipment Maintenance	0	0	0	0
4670 Computer Maintenance	0	0	0	0
4675 Software Maintenance	130,571	137,244	250,000	250,000
4680 Radio Maintenance	0	0	0	0
4710 Reproduction	1,875	2,707	10,000	10,000
4720 Outside Printing	1,074	4,713	15,000	15,000
4810 Advertising	622	121	500	10,000
4945 Refunds	48	541	0	10,000
4960 Administrative Fees	414,339	414,980	450,000	450,000
4990 Miscellaneous Expenses	10,929	26,868	500,000	500,000
5110 Office Supplies	12,034	9,591	10,000	15,000
5120 EDP Supplies	5,867	963	4,500	10,000
5150 Misc. Equipment	7,171	14,594	145,000	200,000
5210 Gas and Oil	12,334	16,476	40,000	40,000
5232 Other Supplies	0	239	5,000	5,000
5410 Books, Pubs, Subscriptions&Mbrshp	5,206	10,796	12,500	15,000
5900 Depreciation	88,568	86,050	88,568	86,050
Total Operating Expense	\$ 1,156,438	\$ 1,005,695	\$ 2,749,568	\$ 2,845,550
<u>Capital Outlay</u>				
6320 Other Improvements	\$ 0	\$ 0	\$ 75,000	\$ 100,000
6410 Office Equipment & Machinery	35,499	11,599	200,000	200,000
Other Equipment & Machinery	0	62,610	0	100,000
6440 Vehicles	0	0	130,000	130,000
6420 Furniture & Furnishings	0	0	100,000	100,000
6450 Radios	0	0	0	0
Total Capital Outlay	\$ 35,499	\$ 74,209	\$ 505,000	\$ 630,000

FY 2026 Proposed Budget

Fund Title: Building		Department: Building		
Fund/Division Number: 420-2902-524		Division:		
	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
Non-operating Expenses				
Debt Service Principle	\$ 0	\$ 127,726	\$ 0	\$ 0
Debt Service Interest	0	5,891	0	0
Loan Interest	0	3,193	0	0
9201 Debt Service/Radios	4,455	0	0	0
Total Non-Operating Expenses	<u>\$ 4,455</u>	<u>\$ 136,810</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL APPROPRIATIONS	<u>\$ 2,803,632</u>	<u>\$ 3,078,229</u>	<u>\$ 6,432,915</u>	<u>\$ 6,896,341</u>

FY 2026 Proposed Budget

Fund Title: Animal Services		Department: Animal Shelter			
Fund/Division Number: 407-0000		Division:			
	2022/23	2023/24	2024/25	2025/26	
	Actual	Actual	Approved	Proposed	
Grants					
331 36	General Grants	\$ 0	\$ 0	\$ 50,000	\$ 50,000
	Total Grants	\$ 0	\$ 0	\$ 50,000	\$ 50,000
Charge for Services					
341 40	Adoption Services	\$ 0	\$ 61,114	\$ 60,000	\$ 60,000
341 60	Impound Fees	0	7,248	10,000	10,000
341 94	Service Fees	0	0	35,000	25,000
	Total Charges for Services	\$ 0	\$ 68,362	\$ 105,000	\$ 95,000
Municipal Charges					
354 60	License Fees	\$ 0	\$ 0	\$ 0	\$ 0
	Total Municipal Charges	\$ 0	\$ 0	\$ 0	\$ 0
Clinical Charges					
354 60	Sterilization Surgeries	\$ 0	\$ 0	\$ 375,000	\$ 200,000
354 70	Vaccinations	0	0	125,000	100,000
354 70	Vaccinations	0	0	0	75,000
354 70	Vaccinations	0	0	0	50,000
	Total Clinical Charges	\$ 0	\$ 0	\$ 500,000	\$ 425,000
Miscellaneous Revenue					
361 10	Interest on Investments	\$ 0	\$ 0	\$ 0	\$ 0
361 33	Merchandise Sales	0	1,206	10,000	2,500
369 31	Animal Care Products (medical)	0	0	62,500	0
369 58	Business Contributions/Donations	0	15,190	150,000	150,000
369 59	Redemption Fee	0	8,230	0	0
369 60	Reimbursement of Expenses	0	696	0	0
369 90	Other Misc. Revenue	0	3,200	25,000	23,508
	Total Miscellaneous Revenues	\$ 0	\$ 28,521	\$ 247,500	\$ 176,008
Interfund Transfers					
381 10	General Fund	\$ 0	\$ 199,500	\$ 300,000	\$ 0
381 50	Restricted Fund	0	555,000	200,000	250,000
381 51	Restricted Fund - ARP	0	0	0	0
	TOTAL Interfund Transfers	\$ 0	\$ 754,500	\$ 500,000	\$ 250,000
	Total Revenues	\$ 0	\$ 851,383	\$ 1,402,500	\$ 996,008
	Appropriated Retained Earnings	0	0	0	0
	TOTAL RESOURCES	\$ 0	\$ 851,383	\$ 1,402,500	\$ 996,008

FY 2026 Proposed Budget

Fund Title: Animal Services	Department: Animal Shelter
Fund/Division Number: 407-0000	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Approved
<u>Budgeted Staffing Level</u>				
Operations Manager	1	1	1	1
Animal Care Lead	1	1	0	1
Animal Care Specialist I	5	6	8	6
Administrative Assistant (PT)	2	2	2	2
Office Manager/Surgery Technician	0	0	1	0
Veterinary Technician	0	0	1	0
Veterinary Administrative Assistant	0	0	1	0
Animal Care Specialist II	2	0	0	0
Assistant Operations Manager	1	1	0	0
Animal Care Lead Dogs	1	1	0	0
Animal Care Lead Cats	1	1	0	0
Animal Care Medical	1	0	0	0
Kennel Manager	0	0	1	0
Animal Shelter Administrator	0	0	1	0
Total Budgeted Staffing Level	15	13	16	10

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Personnel Services</u>				
1010 Salaries and Wages	\$ 396,682	\$ 309,710	\$ 614,489	\$ 361,995
1030 Accrued Compensation	0	2,156	500	0
1040 Overtime	0	107,529	0	0
2010 FICA Taxes	30,346	32,021	47,047	27,693
2020 Retirement Contributions	67,952	65,470	114,203	71,458
2030 Life & Health Insurance	103,700	54,867	108,050	78,358
2035 Dental Insurance	5,117	2,317	5,030	3,914
2040 Workers' Compensation	5,771	1,600	8,312	5,430
Total Personnel Services	\$ 609,568	\$ 575,670	\$ 897,632	\$ 548,848

<u>Operating Expense</u>				
3181 Veterinary Services-Steralization	\$ 50,000	\$ 164,127	55,000	\$ 100,000
3181 Veterinary Services/Vaccinations	20,000	0	0	0
3182 Veterinary Services/Miscellaneous	20,000	41,111	25,000	25,000
3199 Veterinary Cleaning Supplies	10,000	0	0	0
3199 Janitorial Supplies	3,000	0	0	0
3490 Contractual Services	0	3,032	107,500	25,000
3494 Spay/Neuter	0	500	0	0

FY 2026 Proposed Budget

Fund Title: Building	Department: Animal Shelter
Fund/Division Number: 407-0000	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Operating Expense contd.</u>				
3495 Temporary Employee Services	0	235,370	30,000	128,660
4020 Travel & Education	0	800	2,500	3,000
4110 Communications	0	5,646	0	7,000
4410 Equipment Rental	0	280	500	5,000
4610 Building Maintenance	0	13,643	2,500	5,000
4675 Software Maintenance	1,000	21,291	9,000	1,500
4680 Pest Control	1,000	0	0	0
4710 Outreach & Education	1,000	0	0	0
4810 Advertising	2,500	3,410	3,500	3,500
4830 Marketing & Promotions	1,000	0	1,000	1,000
4928 Merchandise/Cost of Goods Sold	3,000	0	1,500	1,000
4960 Administrative Fees	0	0	0	0
4979 Licenses & Fees	250	0	0	0
4990 Miscellaneous Expenses	2,500	3,303	5,000	5,000
5110 Office Supplies	2,000	2,053	3,000	3,000
5150 Miscellaneous Equipment	0	31,152	0	0
5210 Gas & Oil	0	284	0	500
5221 Animal Care-Food	15,000	2,069	15,000	15,000
5222 Animal Care Supplies	5,000	24,978	58,368	25,000
5223 Medical Supplies	40,000	20,750	160,000	70,000
5224 Rescue Cleaning Supplies	0	0	0	0
5230 Cleaning Supplies	0	9,553	22,000	15,000
5231 Safety Supplies	0	1,004	1,500	3,000
5232 Other Supplies	0	0	0	2,500
5250 Uniforms	2,500	4,425	1,500	1,500
5410 Books, Pubs, Subscriptions&Mbrshp	750	189	500	1,000
5900 Depreciation	0	2,293	0	2,293
Total Operating Expense	\$ 180,500	\$ 591,264	\$ 504,868	\$ 449,453
<u>Capital Outlay</u>				
6310 Buildings	\$ 0	\$ 242,939	\$ 0	\$ 0
6320 Other Improvements	25,000	14,894	0	0
6410 Office Equipment & Mach	50,000	11,205	0	0
6420 Furniture & Furnishings	25,000	0	0	0
6440 Other Equipment & machinery	0	13,190	0	0
6490 Clinic/Surgery Equipment	200,000	0	0	0
Total Capital Outlay	\$ 300,000	\$ 282,227	\$ 0	\$ 0
 TOTAL APPROPRIATIONS	 <u>\$ 1,090,068</u>	 <u>\$ 1,449,161</u>	 <u>\$ 1,402,500</u>	 <u>\$ 998,301</u>

FY 2026 Proposed Budget

Fund Title: Stormwater	Department: Stormwater
Fund/Division Number: 403-0000	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
Grants				
331 36 Federal Grants	\$ 0	\$ 0	\$ 0	\$ 0
331 36 State Grants	647,570	0	0	0
Total Grants	\$ 647,570	\$ 0	\$ 0	\$ 0
Charges for Services				
343 90 Stormwater Utility Fee	\$ 3,761,446	\$ 3,381,979	\$ 3,674,217	\$ 3,624,589
Total Charges for Services	\$ 3,761,446	\$ 3,381,979	\$ 3,674,217	\$ 3,624,589
Miscellaneous Revenue				
361 10 Interest on Investments	\$ 606	\$ 667	\$ 1,000	\$ 1,000
361 33 Other Investment Interest	4,670	1,091	0	1,000
366 90 Contributions/Private Sources	0	0	0	0
369 43 Contractual/CDBG	0	0	0	0
369 31 Reimb. Of Expenditures	540,401	0	0	0
369 31 Reimb. Of Expenditures/FPUA	0	39,210	0	0
369 60 Reimb. Of Expenditures/State	0	0	0	0
369 90 Miscellaneous Revenue	0	0	0	0
Total Miscellaneous Revenue	\$ 545,676	\$ 40,968	\$ 1,000	\$ 2,000
Interfund Transfers				
381 01 Transfer from General	\$0	\$0	\$0	\$0
381 89 Transfer from Restricted	0	48,000	0	0
Total Interfund Transfers	\$ 0	\$ 48,000	\$ 0	\$ 0
Total Revenues	\$ 4,954,692	\$ 3,422,947	\$ 3,675,217	\$ 3,626,589
Appropriated Retained Earnings	(1,042,172)	0	1,373,847	49,428
TOTAL RESOURCES	\$ 3,912,520	\$ 3,422,947	\$ 5,049,064	\$ 3,676,017

FY 2026 Proposed Budget

Fund Title: Stormwater	Department: Stormwater
Fund/Division Number: 403-0000	Division:

	2022/23 Actual	2023/24 Actual	2024/25 Approved	2025/26 Proposed
<u>Operating Expenses</u>				
3120 Legal	\$ 0	\$ 0	\$ 0	\$ 0
3200 Accounting & Auditing	3,102	3,200	3,200	3,300
3470 SMU Locates	4,404	3,764	40,000	40,000
3487 Financial & Admin	69,157	17,892	67,000	67,000
3490 Misc. Contract Services	711,922	324,758	895,215	1,158,479
4020 Travel & Education	0	876	2,500	2,500
4120 Freight and Postage	399	21	1,000	1,000
4410 Equipment Rental	3,273	114,988	5,000	5,000
4610 Storm Drainage	106,659	6,588	260,000	260,000
4620 Canals	210,579	542,695	605,000	500,000
4650 Vehicles	0	0	0	0
4651 Vehicle Parts	37,611	0	0	0
4670 Computer Maintenance	0	0	500	500
4675 Software Maintenance	0	0	5,000	7,000
4710 Reproduction	0	2,745	3,000	3,000
4940 Bad Debt Expense	0	0	0	0
4960 Administrative Charges	334,477	367,316	430,553	452,081
4990 Miscellaneous Expense	230	224	1,000	1,000
5120 EDP Supplies	734	240	1,500	1,500
5150 Miscellaneous Equip Expense	0	0	0	0
5410 Books,Pubs,Subscriptions&Mbrshp	8,938	950	1,000	1,000
5900 Depreciation	1,440,481	1,485,037	1,440,481	1,485,037
Total Operating Expense	\$ 2,931,966	\$ 2,871,294	\$ 3,761,949	\$ 3,988,397
<u>Capital Outlay</u>				
6310 Roads & Bridges	\$ 767,828	\$ 51,786	\$ 0	\$ 0
6320 Other Structures & Facilities	0	115,179	0	0
6330 Sidewalks, Curbs, & gutters	768,305	0	0	0
6410 Office Equip. & Machinery	0	0	252,000	0
6430 Heavy Equipment	0	795,484	0	0
6445 Other Improvements	0	0	0	0
Total Capital Outlay	\$ 1,536,133	\$ 962,449	\$ 252,000	\$ 0
<u>Debt Service</u>				
7071 Principal	\$ 1,017,600	\$ 1,040,800	\$ 1,057,200	\$ 1,083,800
7072 Interest	148,871	127,280	107,102	84,655
7073 Other Debt Service Cost	4,202	4,202	4,202	4,202
Total Debt Service	\$ 1,170,673	\$ 1,172,282	\$ 1,168,504	\$ 1,172,657
TOTAL APPROPRIATIONS	<u>\$ 5,638,772</u>	<u>\$ 5,006,025</u>	<u>\$ 5,182,453</u>	<u>\$ 5,161,054</u>