



CITY OF MIDWEST CITY AGENDA FOR THE FOLLOWING SPECIAL MEETINGS:

CITY COUNCIL

MUNICIPAL AUTHORITY

MEMORIAL HOSPITAL AUTHORITY

ECONOMIC DEVELOPMENT AUTHORITY

UTILITIES AUTHORITY

All located at City Hall - Council Chambers,
100 N. Midwest Boulevard

April 30, 2026 - 1:00 PM

Presiding members: Mayor/Chair Rick Rice
Ward 1/Trustee Brian Triger
Ward 2/Trustee Pat Byrne
Ward 3/Trustee Raymond Melton
Ward 4/Trustee Marc Thompson
Ward 5/Trustee Sara Bana
Ward 6/Trustee Rick Favors

City Staff:
City Manager/General Manager
City Clerk/Secretary/Sara Hancock
City Attorney/Attorney Don Maisch

- A. CALL TO ORDER.
- B. DISCUSSION ITEM.
 - 1. Discussion and review of 1) the various City budgets; and 2) the Midwest City Authorities' budgets including, but not limited to, the Municipal Authority, the Memorial Hospital Authority, the Economic Development Authority, and the Utilities Authority for the fiscal year 2026-27. (Finance - T Cromar)
- C. ADJOURNMENT.



Finance Department
100 N. Midwest Boulevard
Midwest City, OK 73110
tcromar@midwestcityok.org
Office: 405-739-1245
www.midwestcityok.org

TO: Honorable Mayor and City Council

FROM: Tiatia Cromar, Finance Director

DATE: April 30, 2026

SUBJECT: Discussion and review of 1) the various City budgets; and 2) the Midwest City Authorities' budgets including, but not limited to, the Municipal Authority, the Memorial Hospital Authority, the Economic Development Authority, and the Utilities Authority for the fiscal year 2026-27.

Please see the attached proposed budget book for fiscal year 2026-27. We will present the budget for approval in May 2026.

Tiatia Cromar
Finance Director



City of Midwest City

Preliminary Annual Budget Report

FY 26-27

April 30, 2026 Council Meeting

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FUND: GENERAL GOVERNMENT SALES TAX (009)
DEPARTMENT: VARIOUS
DEPARTMENT HEAD: TIM LYON

FINAL BUDGET 2026-2027

CITY MANAGER - 0110

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	597,059	608,042	623,044	634,202
BENEFITS	384,399	405,796	389,525	405,115
MATERIALS & SUPPLIES	108,910	255,328	143,025	225,186
OTHER SERVICES	813,222	881,160	821,793	804,063
CAPITAL OUTLAY	1,510,674	7,380,414	7,380,414	1,329,500
TRANSFERS	-	378,279	378,279	439,859
TOTAL	3,414,265	9,909,019	9,736,080	3,837,925

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
TAXES	3,034,358	3,064,758	3,114,924	3,082,885
INTEREST	393,977	301,873	363,122	268,048
MISCELLANEOUS	44,969	10,000	10,000	10,000
TRANSFER IN	37,615	1,649,354	1,649,354	-
TOTAL	3,510,919	5,025,985	5,137,400	3,360,933

BUDGETARY	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	7,097,989	5,978,430	2,474,201	10,602,218	6/30/2024
6/30/2024	10,602,218	3,510,919	3,414,265	10,698,872	6/30/2025
6/30/2025	10,698,872	5,137,400	9,736,080	6,100,191	6/30/2026 - EST
6/30/2026	6,100,191	3,360,933	3,837,925	5,623,199	6/30/2027 - EST

PERMANENT STAFFING	FY 26-27	FY 25-26
City Manager - 0110		
City Manager	0.5	0.5
Asst. City Manager	0.65	0.65
Director of Operations	1	1
Executive Secretary	0.8	0.8
Administrative Secretary	1	1
TOTAL	3.95	3.95

PERSONNEL
POSITIONS
SUMMARY:
2020-21 - 10.95
2021-22 - 10.95
2022-23 - 10.95
2023-24 - 10.95
2024-25 - 10.95
2025-26 - 10.95
2026-27 - 10.95

PERSONAL SERVICES	
10-01 SALARIES	560,092
10-07 ALLOWANCES	17,922
10-10 LONGEVITY	10,527
10-11 SL BUYBACK-OVER BANK	6,221
10-12 VACATION BUYBACK	6,273
10-13 PDO BUYBACK	3,510
10-14 SL INCENTIVE PAY	1,035
10-17 ADDITIONAL INCENTIVE	1,380
10-95 1X SALARY ADJUSTMENT	842
TOTAL PERSONAL SERVICES	607,802

BENEFITS	
15-01 SOCIAL SECURITY	46,497
15-02 EMPLOYEES' RETIREMENT	85,092
15-03 GROUP INSURANCE	51,481
15-06 TRAVEL & SCHOOL	20,000
15-13 LIFE	758
15-14 DENTAL	3,705
15-20 OVERHEAD HEALTH CARE COST	2,266
15-98 RETIREE INSURANCE	14,400
TOTAL BENEFITS	224,199

MATERIALS & SUPPLIES	
20-35 SMALL TOOLS & EQUIPMENT	7,000
20-41 SUPPLIES	19,000
20-63 FLEET FUEL	799
20-64 FLEET PARTS	1,797
20-65 FLEET LABOR	1,174
TOTAL MATERIALS & SUPPLIES	29,770

OTHER SERVICES & CHARGES	
30-01 UTILITIES	1,100
30-40 CONTRACTUAL	6,500
30-72 MEMBERSHIPS & SUBSCRIPTIONS	10,000
TOTAL OTHER SERVICES & CHARGES	17,600

CAPITAL OUTLAY	
EQUIPMENT	10,000
TOTAL CAPITAL OUTLAY	10,000

TOTAL DEPARTMENT REQUEST (0110) 889,371

(CONTINUED)

FUND: GENERAL GOVERNMENT SALES TAX (009)
DEPARTMENT: VARIOUS
DEPARTMENT HEAD: TIM LYON
PAGE TWO

PERMANENT STAFFING (CONT)	FY 26-27	FY 25-26
GENERAL GOVT - 1410		
Mayor - Council	7	7
TOTAL	7	7
<hr/>		
TOTAL 0110 & 1410	10.95	10.95

FY 20-21 Added Director of Operations
 Asst. City Manager - funded 25% PWA (075), 10% Hospital Authority (425)
 City Manager - funded 15% Reed Center Hotel Operations (195), 10% Risk (202), 25% Hospital Authority (425)
 Executive Secretary - funded 20% Hospital Authority (425)

CITY MANAGER - 0110	
CONTRACTUAL (30-40) CURRENT BUDGET YEAR	
Shred-it USA, LLC	275
ImageNet Consulting, LLC	1,500
Verizon	550
Projects to be Determined	4,175
TOTAL	6,500

GENERAL GOVERNMENT - 1410	
CONTRACTUAL (30-40) CURRENT BUDGET YEAR	
Postage Meter Rental (Quadient)	1,800
Copiers (Print Room, City Mgr., 1st Floor)	6,500
Civic Plus	52,000
Mid-Del Youth & Family Center	50,000
Transit Embark (Cost Shared with Fund 065)	90,000
ACOG	48,273
County Assessor (Board of Cnty Comm)	29,500
Oklahoma Municipal League	42,000
MLK Breakfast	6,000
Youth Excel	5,000
Annual Awards Banquet	10,000
Document Destruction	4,000
Mid-Del Tinker 100 Club	1,800
Leah's Hope Banquet	1,200
Chamber of Commerce Banquet	800
Taste of Midwest City	800
OK Municipal Management Services	5,000
Miscellaneous	18,700
TOTAL	373,373

GENERAL GOVERNMENT - 1410

PERSONAL SERVICES	
10-02 WAGES	26,400
TOTAL PERSONAL SERVICES	26,400

BENEFITS	
15-01 SOCIAL SECURITY	2,020
15-03 GROUP INSURANCE	19,626
15-04 WORKERS COMP INSURANCE	112,555
15-06 TRAVEL & SCHOOL	12,000
15-14 DENTAL	1,145
15-98 RETIREE INSURANCE	33,570
TOTAL BENEFITS	180,916

MATERIALS & SUPPLIES	
20-30 POSTAGE	85,000
TOTAL MATERIALS & SUPPLIES	85,000

OTHER SERVICES & CHARGES	
30-01 UTILITIES & COMMUNICATIONS	175,000
30-21 SURPLUS PROPERTY	12,193
30-40 CONTRACTUAL	373,373
30-49 CREDIT CARD FEES	24,000
30-51 OTHER GOVERNMENT EXPENSE	5,600
30-56 POINT OF SALE FEES	3,000
30-72 MEMBERSHIPS & SUBSCRIPTIONS	3,799
30-75 LEGAL PUBLICATIONS	5,000
30-82 BONDS	1,300
30-83 ELECTION EXPENSES	24,000
30-85 INSURANCE	119,890
30-86 AUDIT	39,308
TOTAL OTHER SERVICES & CHARGES	786,463

CAPITAL OUTLAY	
EQUIPMENT	5,000
TOTAL CAPITAL OUTLAY	5,000

TRANSFERS TO OTHER FUNDS	
80-14 TECHNOLOGY (014)	439,859
TOTAL TRANSFERS	439,859

TOTAL DEPARTMENT REQUEST (1410)	1,523,638
(CONTINUED)	

FUND: GENERAL GOVERNMENT SALES TAX (009)
DEPARTMENT: VARIOUS
DEPARTMENT HEAD: TIM LYON
PAGE THREE

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL	
Misc Equipment (Cty Mgr)	188,528
To Be Determined (City Mgr)	10,000
Sidewalk Reconstruction (Comm Dev)	99,422
Building Maint Shed (Comm Dev)	1,139
8722 SE 15TH ST (Comm Dev)	990,000
AHU Rplcmnt- PH3 (Comm Dev)	275,000
City Hall Boiler (Comm Dev)	180,000
Paint Ceilings CH Foyer (Comm Dev)	20,000
HVAC Equip Replacement (Comm Dev)	22,481
EECBG Grant (Comm Dev)	1,090
3 Air Handler Unit Replacement (Comm Dev)	288,050
1st Floor Tile Replacement (Comm Dev)	12,205
Council Chambers Access Center (Comm Dev)	19,000
Community Center AHU Replacement (Parks)	220,000
Office Chairs (Finance)	1,116
3 Computer Rplcmnts (Finance)	288
Larger Monitor (Finance)	524
Bucket Truck (Multi Dept Funding)(Streets)	190,000
Dump Truck (Multi Yr Funding) (Streets)	80,986
Cane Truck-OnRoad2 Grant (Streets)	366,255
Dump Truck-OnRoad2 Grant (Streets)	175,279
1 ton Flat Bed Truck (Streets)	65,000
1/2 Ton Truck (Streets)	55,000
1 Ton Truck w/Bucket Lift (Streets)	210,000
Man Lift (Streets)	145,000
Stand On Spreader/Sprayer (Streets)	25,000
3 Sand/Salt Spreaders (Streets)	90,000
Flail Mower (Streets)	16,000
Tractor (Streets)	32,000
Street Div HAVA Rplcmnt (Streets)	9,000
2nd Fiber Path to PWA (Gen Gov)	55,000
City Hall Remodel (Multi Yr) (Gen Gov)	1,964,530
Chairs for Meeting Rooms (NS)	16,500
Paint Interior (NS)	25,500
Paint Exterior Fence (NS)	6,000
Vehicle Lights & Safety Equip (IT)	19,671
AV Upgrd City Hall Mtg Rooms (IT)	8,844
Fiberoptic Network PWA-FL (IT)	6,750
Generator Upgrades (IT)	10,368
IT Hardware (IT)	9,105
Rplcmnt Intr Cameras-CH (IT)	45,000
Server Rm AC Rplcmnt (IT)	10,810

(CONTINUED)

VARIOUS DEPARTMENTS

MATERIALS & SUPPLIES	
20-35 SMALL TOOLS & EQUIPMENT	110,416
TOTAL MATERIALS & SUPPLIES	110,416

CAPITAL OUTLAY	
40-01 VEHICLES	350,000
40-02 EQUIPMENT	216,000
40-14 REMODEL	448,500
40-15 IOB	100,000
40-50 SOFTWARE	200,000
TOTAL CAPITAL OUTLAY	1,314,500

TOTAL VARIOUS DEPARTMENT REQUESTS	1,424,916
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TOTAL DEPARTMENTS REQUEST	3,837,925
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(Dept)	CAPITAL OUTLAY CURRENT YEAR (ALL FUND 009 DEPARTMENTS)	
CITY MGR	EQUIPMENT TO BE DETERMINED	10,000
COMM DEV	Air Handler Unit (AHU) Phase 4	152,500
COMM DEV	Electrical Panel Upgrades (City Hall)	55,000
COMM DEV	Municipal Court Carpet	11,000
COMM DEV	Switchboard Replacement (Electrical System) (Yr 1 of 5)	170,000
COMM DEV	Exhaust Fan Replacement (Roof-Top Units)	25,000
COMM DEV	City Hall Exterior Door Access Control Hardware Upgrade	35,000
COMM DEV	City Works Software	200,000
STREETS	3 Sand/Salt Spreaders	135,000
STREETS	Brine Truck	125,000
STREETS	1 Ton Truck with Utility Bed	90,000
STREETS	2500 Truck with Utility Bed	70,000
STREETS	Half Ton Truck 4x4	65,000
STREETS	Flail Mower	16,000
GEN GOV	Equipment- To Be Determined	5,000
NEIGHBOR SRV	Parking Lot Improvements at Charles Johnson Building	100,000
INFO TECH	Replacement Virtual Hosts	65,000
TOTAL		1,329,500

FUND: GENERAL GOVERNMENT SALES TAX (009)
DEPARTMENT: VARIOUS
DEPARTMENT HEAD: TIM LYON
PAGE FOUR

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL (CONT)

IT Remodel (IT)	31,798
Bulk SAN & Server License (IT)	150,137
Access Control (IT)	6,393
City Website Upgrade (IT)	26,693
Camera System Upgrade (Pools)	17,758
Ice Machine (Sr Cnt)	6,000
Sr Center Remodel (Sr Cnt)	1,175,194
TOTAL	7,380,414

General Fund Fund Balance Review

	Actual for FY 24-25	Estimated Actual for FY 25-26	Proposed FY 26-27
Beginning Fund Balance	14,564,397	14,881,696	15,903,727
Revenues:			
Operating	32,885,559	33,504,368	33,017,041
Transfers In - Operational	2,329,788	2,329,719	2,329,001
Transfers In - Bond Requirement	10,130,698	10,332,098	10,257,648
Total Revenue:	<u>45,346,044</u>	<u>46,166,185</u>	<u>45,603,690</u>
Expenditures:			
Operating	-13,578,166	-13,378,893	-14,245,315
Transfers Out - Operational	-21,319,882	-21,433,163	-21,247,719
Transfers Out - Bond Requirement	-10,130,698	-10,332,098	-10,257,648
Total Expenditures:	<u>-45,028,745</u>	<u>-45,144,154</u>	<u>-45,750,682</u>
Net Income (Loss)	<u>317,299</u>	<u>1,022,031</u>	<u>-146,991</u>
Estimated Fund Balance:	<u>14,881,696</u>	<u>15,903,727</u>	<u>15,756,736</u>
Reserve 20% - Operating	<u>-2,715,633</u>	<u>-2,675,779</u>	<u>-2,849,063</u>
Unreserved Fund Balance	<u>12,166,063</u>	<u>13,227,949</u>	<u>12,907,673</u>

General Fund Revenue Projections FY 2026-2027

Description	Account Number	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ESTIMATED ACTUAL	BUDGET PROJECTION
		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027
SALES TAX	010-0000-313-10-01	24,832,118	24,543,311	24,116,126	24,470,429	24,595,559	24,418,332
USE TAX	010-0000-313-10-02	2,842,456	3,192,210	3,307,147	3,227,592	3,555,829	3,443,501
OG&E	010-0000-318-10-21	1,708,126	1,853,634	1,689,871	1,727,792	1,727,792	1,708,832
ONG	010-0000-318-10-23	638,853	494,139	540,467	509,043	557,820	530,808
TELEPHONE	010-0000-318-10-24	16,555	14,366	12,521	11,559	12,462	12,491
CABLE TV	010-0000-318-10-25	476,889	408,512	379,327	393,494	334,282	356,804
TOTAL TAXES		30,514,997	30,506,171	30,045,458	30,339,909	30,783,744	30,470,769
BUILDING	010-0000-322-14-41	101,152	78,042	93,857	81,435	81,435	84,445
OIL & GAS PERMITS	010-0000-322-14-42	-	-	185	-	110	-
MED MARIJUANA COMPLIANCE	010-0000-322-14-45	11,250	750	1,500	-	1,500	-
OCCUPATIONAL	010-0000-322-14-50	15,625	11,785	16,320	15,802	15,802	14,636
SIGNS	010-0000-322-14-51	600	200	-	-	-	-
ELECTRICAL	010-0000-322-14-55	130,131	124,712	115,892	121,847	104,657	110,275
PLUMBING	010-0000-322-14-58	89,039	101,930	120,051	93,594	120,746	114,242
ROOFING	010-0000-322-14-59	16,200	19,425	31,200	19,964	78,444	43,023
REFRIG & FORCED AIR	010-0000-322-14-65	74,041	65,313	87,509	68,445	104,979	85,934
BURN	010-0000-322-14-66	(75)	-	-	-	-	-
OTHER LICENSE & PERMITS	010-0000-322-14-85	65,915	55,105	55,450	49,184	84,315	69,883
PENDING LIC & PERMITS	010-0000-322-14-90	138,118	137,533	136,196	125,376	137,282	137,004
TOTAL LICENSES & PERMITS		641,996	594,795	658,160	575,647	729,270	659,440
ALCOHOL	010-0000-335-10-32	156,719	151,797	154,498	152,546	154,338	153,544
TOBACCO TAX	010-0000-335-10-35	331,520	302,789	276,088	286,106	286,106	281,097
TOTAL INTERGOVERNMENTAL		488,239	454,587	430,585	438,652	440,444	434,641
UNION PAYROLL FEES	010-0000-340-14-10	746	897	1,232	819	1,061	1,063
BOARD OF ADJUSTMENT	010-0000-341-15-15	60	360	120	-	600	-
RECEIVABLES WRITE-OFFS	010-0000-344-16-44	(303)	(555)	(528)	(439)	(523)	(535)
POOL ADMISSIONS	010-0000-347-16-15	133,486	69,769	-	-	-	-
POOL CONCESSIONS	010-0000-347-16-19	14,700	7,518	-	-	-	-
POOL RENTAL	010-0000-347-16-22	28,880	17,916	-	-	-	-
POOL - SEASON PASSES	010-0000-347-16-23	28,470	650	-	-	-	-
SWIM LESSONS	010-0000-347-16-24	-	-	-	-	-	-
MERCHANDISE SALES	010-0000-347-16-26	97	23	-	-	-	-
DOGGIE PADDLE	010-0000-347-16-27	433	-	-	-	-	-
DISPATCHING SERVICES	010-0000-349-16-21	-	-	-	-	-	-
TOTAL CHARGES FOR SERVICES		206,568	96,578	824	380	1,138	528
FINES & FORFEITURES	010-0000-351-10-51	1,130,904	941,747	880,887	897,639	766,737	766,737
INCARCERATION 5% COURT	010-0000-351-10-57	2,322	3,147	3,511	2,930	3,720	3,615
INCARCERATION FEES	010-0000-351-10-58	(0)	-	(2)	-	-	-
TOTAL FINES & FORFEITURES		1,133,225	944,893	884,397	900,569	770,457	770,352

General Fund Revenue Projections FY 2026-2027

Description	Account Number	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ESTIMATED ACTUAL	BUDGET PROJECTION
		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027
INVESTMENT INTEREST	010-0000-361-41-10	271,745	546,024	532,227	397,160	522,112	394,795
SALES TAX INTEREST	010-0000-361-41-14	21,973	35,626	42,149	39,515	42,947	42,548
TOTAL INTEREST		293,719	581,650	574,375	436,675	565,059	437,343
LONG/SHORT COURT	010-0000-370-01-02	(5)	-	(6)	-	-	-
L/S - DEVELOPMENT SCVS	010-0000-370-01-03	-	-	-	-	-	-
L/S - MISCELLANEOUS	010-0000-370-01-04	89	4	5	-	(35)	-
L/S - POOL	010-0000-370-01-10	29	1	-	-	-	-
INSURANCE RECOVERY	010-0000-371-10-09	9,084	2,552	-	-	-	-
RESALE PROPERTY / TLE 68	010-0000-371-14-01	80,489	72,273	79,272	79,190	29,800	54,536
REFUND OF OVER PMTS	010-0000-371-14-03	212	-	-	-	-	-
OTHER RECEIPTS	010-0000-371-14-11	4,163	20,596	2,241	2,000	2,000	2,000
DAMAGES	010-0000-371-14-16	-	-	-	-	-	-
MISCELLANEOUS	010-0000-371-14-21	19,992	20,014	22,697	19,953	19,953	20,888
CONVERTED SEIZURE PROP	010-0000-371-14-25	2,076	-	18,995	-	-	-
COLLECTION AGENCY	010-0000-371-14-26	2,485	2,300	5,695	1,250	6,588	6,142
REFUND OF OVERPMTS	010-0510-371-14-03	-	-	-	-	-	-
COMMUNITY CENTER RENTAL	010-0000-373-11-04	91,666	95,791	75,803	91,439	91,439	87,678
SENIOR CENTER	010-0000-373-11-05	300	1,969	2,815	-	-	-
CITY PROPERTIES	010-0000-373-11-06	2,985	3,015	3,045	3,013	3,076	3,045
REFUNDS-COMMUNITY CENTER	010-0000-373-11-12	(1,925)	(1,156)	(1,552)	(1,121)	(6,582)	(4,067)
REFUNDS-SENIOR CENTER	010-0000-373-11-20	-	-	(563)	-	-	-
COMMUNITY CENTER	010-0000-373-12-01	2,490	3,888	3,267	3,238	20	-
COPIES	010-0000-377-15-04	3,277	3,779	2,336	3,418	2,780	2,965
PLAT FEES	010-0000-377-15-11	3,114	2,098	4,164	2,867	4,050	3,437
ZONING APPLICATIONS	010-0000-377-15-13	4,425	5,325	7,600	5,305	10,100	8,850
ENGINEERING FEES	010-0000-377-15-20	15,256	66,517	43,818	45,303	30,021	36,919
RETURN CHECK FEES	010-0000-377-15-25	20,670	16,593	16,762	16,197	16,197	16,479
ANIMAL WELFARE	010-0000-377-15-31	(50)	50	25	-	-	-
OTHER FEES	010-0000-377-15-90	6,900	6,228	5,341	6,447	4,850	5,096
TOTAL MISCELLANEOUS		267,721	321,835	291,759	278,499	214,257	243,968
MUNICIPAL COURT	010-0000-391-01-13	1,838	3,463	3,387	2,555	3,318	2,600
GRANTS (143)	010-0000-391-01-14	473	-	-	-	-	-
CAP IMP REVENUE BOND	010-0000-391-01-17	10,431,471	10,310,150	10,130,698	10,279,533	10,332,098	10,257,648
MUNICIPAL AUTHORITY	010-0000-391-21-01	2,326,401	2,326,401	2,326,401	2,326,401	2,326,401	2,326,401
TOTAL TRANSFER IN		12,760,183	12,640,014	12,460,486	12,608,489	12,661,816	12,586,649
FUND TOTAL		46,306,649	46,140,523	45,346,044	45,578,820	46,166,185	45,603,690

General Fund Expenditures Projections FY 2026-2027

GENERAL FUND DEPARTMENTS	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ORIGINAL BUDGET 2025-2026	AMENDED BUDGET 2025-2026	ESTIMATED ACTUAL 2025-2026	PROPOSED BUDGET 2026-2027
City Clerk (010-02)							
PERSONAL SERVICES	92,224	94,289	99,867	102,451	102,451	104,431	177,717
BENEFITS	31,065	30,108	32,706	36,985	36,985	37,248	63,634
MATERIALS & SUPPLIES	282	112	425	600	606	606	4,498
OTHER SERVICES	904	1,019	814	864	864	864	980
TOTAL	124,476	125,529	133,812	140,900	140,906	143,149	246,829
Human Resources (010-03)							
PERSONAL SERVICES	388,942	403,486	438,277	450,607	450,607	458,326	474,561
BENEFITS	126,263	123,176	138,675	160,102	160,852	145,496	156,485
MATERIALS & SUPPLIES	2,251	4,364	3,175	5,000	5,060	2,775	5,000
OTHER SERVICES	7,080	9,642	19,192	55,800	60,800	60,800	60,350
TOTAL	524,536	540,668	599,319	671,509	677,319	667,397	696,397
City Attorney (010-04)							
PERSONAL SERVICES	43,605	44,753	47,725	49,658	49,658	50,841	52,534
BENEFITS	16,445	15,029	20,021	24,239	24,239	24,371	25,226
MATERIALS & SUPPLIES	75	115	234	1,000	1,000	1,000	1,000
OTHER SERVICES	1,180	1,000	1,488	3,230	3,350	3,350	3,470
TOTAL	61,305	60,898	69,469	78,127	78,247	79,562	82,229
Community Dev. (010-05)							
PERSONAL SERVICES	429,479	330,407	363,390	1,027,114	1,027,114	885,718	890,304
BENEFITS	143,132	128,550	136,502	375,191	388,505	317,238	315,895
MATERIALS & SUPPLIES	10,646	9,621	8,883	69,546	71,219	30,720	73,217
OTHER SERVICES	149,627	11,074	112,472	303,764	610,695	600,037	451,981
TOTAL	732,885	479,653	621,248	1,775,615	2,097,533	1,833,713	1,731,396

General Fund Expenditures Projections FY 2026-2027

GENERAL FUND DEPARTMENTS	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ORIGINAL BUDGET 2025-2026	AMENDED BUDGET 2025-2026	ESTIMATED ACTUAL 2025-2026	PROPOSED BUDGET 2026-2027
Park & Recreation (010-06)							
PERSONAL SERVICES	147,901	162,385	177,256	171,424	171,424	164,720	182,859
BENEFITS	59,493	65,012	67,820	73,873	73,873	59,758	61,077
MATERIALS & SUPPLIES	17,453	19,086	24,401	24,827	28,175	25,556	26,562
OTHER SERVICES	101,087	60,177	104,173	144,108	148,424	125,550	125,599
TOTAL	325,934	306,660	373,650	414,232	421,896	375,584	396,096
Finance (010-08)							
PERSONAL SERVICES	541,629	553,808	601,545	589,148	589,148	629,500	636,257
BENEFITS	208,411	214,665	219,695	225,944	228,654	231,748	232,587
MATERIALS & SUPPLIES	4,859	3,088	3,727	5,250	5,514	5,488	5,200
OTHER SERVICES	5,198	5,783	5,443	7,335	7,575	7,575	7,900
TOTAL	760,097	777,343	830,411	827,677	830,891	874,311	881,944
Street Department (010-09)							
PERSONAL SERVICES	1,104,376	1,223,680	1,291,559	1,486,540	1,486,540	1,309,150	1,489,463
BENEFITS	476,376	517,204	520,684	639,765	641,321	543,704	606,428
MATERIALS & SUPPLIES	540,047	601,984	652,128	745,065	767,829	665,009	810,523
OTHER SERVICES	663,544	711,013	751,957	858,153	888,465	899,790	1,035,623
TRANSFERS	-	-	32,120	-	-	-	-
TOTAL	2,784,343	3,053,882	3,248,448	3,729,523	3,784,155	3,417,654	3,942,036
Animal Welfare (010-10)							
PERSONAL SERVICES	389,157	399,685	399,875	419,011	419,011	344,141	403,179
BENEFITS	129,715	129,467	125,276	147,566	149,432	101,715	128,914
MATERIALS & SUPPLIES	38,375	52,125	57,170	65,344	72,809	59,170	66,539
OTHER SERVICES	65,367	58,906	67,254	79,279	79,478	79,240	88,196
TOTAL	622,614	640,184	649,575	711,200	720,730	584,266	686,828

General Fund Expenditures Projections FY 2026-2027

GENERAL FUND DEPARTMENTS	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ORIGINAL BUDGET 2025-2026	AMENDED BUDGET 2025-2026	ESTIMATED ACTUAL 2025-2026	PROPOSED BUDGET 2026-2027
Municipal Court (010-12)							
PERSONAL SERVICES	408,686	425,570	468,500	513,206	513,206	505,310	532,521
BENEFITS	110,546	123,343	138,581	150,593	151,352	150,060	157,028
MATERIALS & SUPPLIES	2,118	2,386	4,865	3,500	4,778	4,778	3,500
OTHER SERVICES	8,031	6,349	8,652	16,550	17,332	7,830	15,000
TOTAL	529,381	557,647	620,598	683,849	686,668	667,978	708,048
Neighborhood Svcs (010-15)							
PERSONAL SERVICES	820,549	937,349	987,874	1,020,970	1,020,970	1,034,482	956,245
BENEFITS	282,889	332,478	342,992	366,003	371,198	367,225	359,897
MATERIALS & SUPPLIES	63,225	69,821	70,960	88,919	93,652	99,925	85,769
OTHER SERVICES	202,251	245,854	274,803	217,766	224,056	199,604	82,785
TOTAL	1,368,913	1,585,503	1,676,629	1,693,658	1,709,876	1,701,236	1,484,697
Information Technology (010-16)							
PERSONAL SERVICES	581,999	599,205	744,003	825,530	825,530	776,773	868,610
BENEFITS	198,447	206,359	233,490	266,759	266,759	247,497	270,442
MATERIALS & SUPPLIES	27,413	26,328	30,754	51,558	54,098	43,688	56,061
OTHER SERVICES	21,740	39,117	47,447	41,638	56,585	45,421	45,970
TRANSFERS	-	-	5,495	-	-	-	-
TOTAL	829,599	871,009	1,061,190	1,185,485	1,202,972	1,113,379	1,241,083
Emergency Mgmt (010-18)							
PERSONAL SERVICES	888,333	851,613	916,039	955,389	955,389	824,741	947,682
BENEFITS	313,568	317,344	353,902	329,135	329,134	281,015	341,183
MATERIALS & SUPPLIES	1,763	2,758	1,479	3,504	3,708	3,708	5,000
OTHER SERVICES	2,927	3,799	4,212	17,960	18,126	9,629	18,958
TOTAL	1,206,592	1,175,514	1,275,633	1,305,988	1,306,357	1,119,094	1,312,823

General Fund Expenditures Projections FY 2026-2027

GENERAL FUND DEPARTMENTS	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ORIGINAL BUDGET 2025-2026	AMENDED BUDGET 2025-2026	ESTIMATED ACTUAL 2025-2026	PROPOSED BUDGET 2026-2027
Swimming Pools (010-19)							
PERSONAL SERVICES	315,312	285,983	189,385	232,000	232,000	216,916	265,750
BENEFITS	27,933	25,785	23,166	21,661	21,661	20,149	24,781
MATERIALS & SUPPLIES	56,033	37,344	29,532	-	4,016	4,385	-
OTHER SERVICES	29,168	29,615	22,196	-	17,585	18,470	-
TOTAL	428,446	378,726	264,278	253,661	275,262	259,920	290,531

Communications (010-20)							
PERSONAL SERVICES	150,840	162,542	202,117	209,965	209,965	202,327	200,315
BENEFITS	50,033	56,825	67,543	75,662	75,662	69,916	74,310
MATERIALS & SUPPLIES	836	1,650	1,966	2,000	2,000	2,000	2,500
OTHER SERVICES	47,885	38,005	68,531	37,800	44,184	45,498	37,800
TOTAL	249,593	259,021	340,156	325,427	331,811	319,741	314,925

Engineering & Const Svc (010-24)							
PERSONAL SERVICES	775,334	884,586	906,846	-	-	-	-
BENEFITS	297,940	329,525	314,169	-	-	-	-
MATERIALS & SUPPLIES	43,916	40,601	44,852	-	-	-	-
OTHER SERVICES	208,537	430,331	333,220	-	-	-	-
TOTAL	1,325,727	1,685,044	1,599,087	-	-	-	-

New department created in FY 22-23

Senior Center (010-55)							
PERSONAL SERVICES	144,793	139,666	122,959	115,170	115,170	117,059	119,205
BENEFITS	52,321	52,421	47,685	52,908	52,909	52,668	54,083
MATERIALS & SUPPLIES	5,586	5,355	9,297	8,600	9,530	7,917	9,300
OTHER SERVICES	41,361	34,968	34,723	50,477	54,612	44,264	46,865
TOTAL	244,061	232,410	214,664	227,155	232,221	221,908	229,453

General Fund Expenditures Projections FY 2026-2027

GENERAL FUND DEPARTMENTS	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ORIGINAL BUDGET 2025-2026	AMENDED BUDGET 2025-2026	ESTIMATED ACTUAL 2025-2026	PROPOSED BUDGET 2026-2027
Interfund Transfers (010-00)							
POLICE (20)	11,753,373	11,736,748	11,525,585	11,555,976	11,555,976	11,703,976	11,563,287
POLICE - WARRANT OFFICERS	98,572	98,572	98,572	98,572	98,572	-	-
EMPLOYEE ACTIVITY (35)	5,000	5,000	5,000	5,000	5,000	5,000	5,000
FIRE (040)	9,503,020	9,489,578	9,318,842	9,343,417	9,343,417	9,463,080	9,349,328
GRANTS (In 0510 Comm Dev)	239,382	233,974	246,883	261,107	261,107	261,107	330,104
DEBT SERVICE (250)	10,431,471	10,310,150	10,130,698	10,279,533	10,279,533	10,332,098	10,257,648
GEN GOVT SLS TAX (009)	9,000	2,500,000	-	-	-	-	-
JUVENILE (025)	-	-	-	-	-	-	-
TRAILER PARK (017)	-	-	-	-	-	-	-
L&H (240)	-	-	125,000	-	-	-	-
URBAN RENEWAL (201)	-	-	-	-	-	-	-
TOTAL	32,039,818	34,374,021	31,450,579	31,543,605	31,543,605	31,765,261	31,505,367
TOTAL GEN FUND EXPENDITURES	44,158,321	47,103,712	45,028,745	45,567,612	46,040,449	45,144,154	45,750,682
OPERATIONAL COST	12,118,502	12,729,691	13,578,166	14,024,007	14,496,844	13,378,893	14,245,315
CHANGE BY YEAR IN COST OF OPERATIONS	-5.89%	5.04%	6.67%	15.72%	19.63%	10.40%	6.48%

FUND: GENERAL (010)
DEPARTMENT: 00 TRANSFERS OUT
DEPARTMENT HEAD: TIM LYON

FINAL BUDGET 2026-2027

	ACTUAL	AMENDED	ESTIMATED	
INTERFUND TRANSFERS (010-00)	2024-25	BUDGET	ACTUAL	BUDGET
		2025-26	2025-26	2026-27
POLICE (020)	11,525,585	11,555,976	11,703,976	11,563,287
POLICE - WARRANT OFFICERS (020)	98,572	98,572	-	-
EMPLOYEE ACTIVITY (035)	5,000	5,000	5,000	5,000
CDBG (141-039)	246,883	261,107	261,107	330,104
CAP IMP REVENUE BONDS (250)	10,130,698	10,279,533	10,332,098	10,257,648
GEN GOVT SLS TAX (009)	-	-	-	-
FIRE (040)	9,318,842	9,343,417	9,463,080	9,349,328
L&H (240)	125,000	-	-	-
TOTAL	31,450,579	31,543,605	31,765,261	31,505,367

TRANSFERS OUT	
80-20 POLICE	11,563,287
80-35 EMPLOYEE ACTIVITY	5,000
80-39 GRANTS CONTRIBUTION FOR CDBG	330,104
80-40 FIRE	9,349,328
80-50 DEBT SERVICE (250)	10,257,648
TOTAL TRANSFERS OUT	31,505,367

FUND: GENERAL (010)
DEPARTMENT: CITY CLERK (02)
DEPARTMENT HEAD: SARA HANCOCK

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	BUDGET
	2024-25	2025-26	2025-26	2026-27
PERSONAL SERVICES	99,867	102,451	104,431	177,717
BENEFITS	32,706	36,985	37,248	63,634
MATERIALS & SUPPLIES	425	606	606	4,498
OTHER SERVICES	814	864	864	980
TOTAL	133,812	140,906	143,149	246,829

PERMANENT STAFFING	FY 26-27	FY 25-26
City Clerk	0.5	0.5
Billing Technician	0.5	0.5
Utilities Service Clerk II	1	0
TOTAL	2	1

FY 26-27 Added 1 Utility Serv Clk from Fund 010-05

PERSONNEL
POSITIONS
SUMMARY:
2020-21 - 1
2021-22 - 1
2022-23 - 1
2023-24 - 1
2024-25 - 1
2025-26 - 1
2026-27 - 2

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

Absolute Data Shredding	180
TOTAL	180

PERSONAL SERVICES	
10-01 SALARIES	164,088
10-07 ALLOWANCES	3,090
10-10 LONGEVITY	5,573
10-11 SL BUYBACK - OVERBANK	633
10-12 VL BUYBACK	522
10-13 PDO BUYBACK	235
10-14 SICK LEAVE INCENTIVE	1,350
10-17 ADDITIONAL INCENTVE	1,800
10-95 1X SALARY ADJUSTMENT	426
TOTAL PERSONAL SERVICES	177,717

BENEFITS	
15-01 SOCIAL SECURITY	13,595
15-02 EMPLOYEES' RETIREMENT	24,880
15-03 GROUP INSURANCE	15,452
15-06 TRAVEL & SCHOOL	4,500
15-13 LIFE	384
15-14 DENTAL	1,260
15-20 OVERHEAD HEALTH CARE COST	511
15-98 RETIREE INSURANCE	3,051
TOTAL BENEFITS	63,634

MATERIALS & SUPPLIES	
20-41 SUPPLIES	4,498
TOTAL MATERIALS & SUPPLIES	4,498

OTHER SERVICES & CHARGES	
30-40 CONTRACTUAL	180
30-72 MEMBERSHIPS & SUBSCRIPTIONS	800
TOTAL OTHER SERVICES & CHARGES	980

TOTAL DEPARTMENT REQUEST 246,829

FUND: GENERAL (010)
DEPARTMENT: HUMAN RESOURCES (03)
DEPARTMENT HEAD: TROY BRADLEY

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	438,277	450,607	458,326	474,561
BENEFITS	138,675	160,852	145,496	156,485
MATERIALS & SUPPLIES	3,175	5,060	2,775	5,000
OTHER SERVICES	19,192	60,800	60,800	60,350
TOTAL	599,319	677,319	667,397	696,397

PERMANENT STAFFING	FY 26-27	FY 25-26	PERSONNEL POSITIONS SUMMARY:
HR Director	1	1	2020-21 - 5
Asst HR Director	1	1	2021-22 - 5
HR Officer	2	2	2022-23 - 5
Payroll Coordinator	1	1	2023-24 - 5
TOTAL	5	5	2024-25 - 5
			2025-26 - 5
			2026-27 - 5

FY 20-21 Eliminated .25 Health Benefits/HR Coordinator in
FY 20-21 Moved Payroll Coord from Finance to HR
FY 25-26 Eliminated Admin Secretary position
FY 25-26 Added 1 HR Officer position

CONTRACTUAL (30-40) CURRENT BUDGET YEAR	
Holly Job Description Program	20,000
iSolved Applicant Tracking/Onboarding/HR	14,000
Polygraph Service	1,000
Employment Law Attorneys	15,000
Labor Relations Consultant	5,000
Job Fair Registrations	1,500
Advertising - Employment Opportunities	500
Absolute Data Shredding	350
Verizon internet device (monthly)	250
TOTAL	57,600

FINAL BUDGET 2026-2027

PERSONAL SERVICES	
10-01 SALARIES	445,754
10-03 OVERTIME	1,000
10-07 ALLOWANCES	6,660
10-10 LONGEVITY	7,113
10-11 SL BUYBACK	2,035
10-12 VACATION BUYBACK	1,505
10-13 PDO BUYBACK	2,628
10-14 SL INCENTIVE	3,200
10-17 ADDITIONAL INCENTVE	3,600
10-95 SALARY ADJUSTMENT	1,066
TOTAL PERSONAL SERVICES	474,561

BENEFITS	
15-01 SOCIAL SECURITY	36,304
15-02 EMPLOYEES' RETIREMENT	66,439
15-03 GROUP INSURANCE	30,904
15-06 TRAVEL & SCHOOL	9,000
15-13 LIFE	960
15-14 DENTAL	2,981
15-20 OVERHEAD HEALTH CARE COST	1,115
15-98 RETIREE INSURANCE	8,783
TOTAL BENEFITS	156,485

MATERIALS & SUPPLIES	
20-41 SUPPLIES	5,000
TOTAL MATERIALS & SUPPLIES	5,000

OTHER SERVICES & CHARGES	
30-40 CONTRACTUAL	57,600
30-72 MEMBERSHIPS & SUBSCRIPTIONS	2,750
TOTAL OTHER SERVICES & CHARGES	60,350

TOTAL DEPARTMENT REQUEST	696,397
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FUND: GENERAL (010)
DEPARTMENT: CITY ATTORNEY (04)
DEPARTMENT HEAD: DON MAISCH

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	47,725	49,658	50,841	52,534
BENEFITS	20,021	24,239	24,371	25,226
MATERIALS & SUPPLIES	234	1,000	1,000	1,000
OTHER SERVICES	1,488	3,350	3,350	3,470
TOTAL	69,469	78,247	79,562	82,229

PERMANENT STAFFING	FY 26-27	FY 25-26
City Attorney	0.35	0.35
TOTAL	0.35	0.35

PERSONNEL
POSITIONS
SUMMARY:
2020-21 - .35
2021-22 - .35
2022-23 - .35
2023-24 - .35
2024-25 - .35
2025-26 - .35
2026-27 - .35

FINAL BUDGET 2026-2027

PERSONAL SERVICES	
10-01 SALARIES	49,660
10-07 ALLOWANCES	2,163
10-10 LONGEVITY	321
10-14 SICK LEAVE INCENTIVE	315
10-95 SALARY ADJUSTMENT	75
TOTAL PERSONAL SERVICES	52,534

BENEFITS	
15-01 SOCIAL SECURITY	4,019
15-02 EMPLOYEES' RETIREMENT	7,355
15-03 GROUP HEALTH INS W/LTD	4,559
15-06 TRAVEL & SCHOOL	3,500
15-13 LIFE	67
15-14 DENTAL	267
15-20 OVERHEAD HEALTH CARE COST	240
15-98 RETIREE INSURANCE	5,219
TOTAL BENEFITS	25,226

MATERIALS & SUPPLIES	
20-41 SUPPLIES	1,000
TOTAL MATERIALS & SUPPLIES	1,000

OTHER SERVICES & CHARGES	
30-01 UTILITIES/COMMUNICATIONS	480
30-72 MEMBERSHIPS & SUBSCRIPTIONS	2,460
30-75 LEGAL PUBLICATIONS	530
TOTAL OTHER SERVICES & CHARGES	3,470

TOTAL DEPARTMENT REQUEST 82,229

FUND: GENERAL (010)
DEPARTMENT: COMMUNITY DEVELOPMENT (05)
DEPARTMENT HEAD: MATT SUMMERS

EXPENDITURES	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	BUDGET
	2024-25	2025-26	2025-26	2026-27
PERSONAL SERVICES	363,390	1,027,114	885,718	890,304
BENEFITS	136,502	388,505	317,238	315,895
MATERIALS & SUPPLIES	8,883	71,219	30,720	73,217
OTHER SERVICES	112,472	610,695	600,037	451,981
TOTAL	621,248	2,097,533	1,833,713	1,731,396

PERMANENT STAFFING	FY 26-27	FY 25-26	PERSONNEL POSITIONS SUMMARY:
Director	1	1	
Development/Utilities Engineer	0.5	0.5	
Engineering Project Manager	0.5	0.5	2020-21 - 18.25
Construction Inspector I	0.25	0.25	2021-22 - 18
Chief Building Official	1	1	2022-23 - 4.5
Building Housing Code Inspector I	2	2	2023-24 - 4.5
Clerk	0	2	2024-25 - 4.50
Maintenance Tech/ Lead Janitor	1	1	2025-26 - 12.75
Janitor	0.5	0.5	2026-27 - 10.25
Planner I	1	1	
Planner II	1	0	
Planner III	1	2	
Administrative Secretary	0.5	1	
TOTAL	10.25	12.75	

FINAL BUDGET 2026-2027

PERSONAL SERVICES	
10-01 SALARIES	834,932
10-03 OVERTIME	2,500
10-07 ALLOWANCES	19,350
10-10 LONGEVITY	15,531
10-11 SL BUYBACK - OVERBANK	6,792
10-13 PDO BUYBACK	2,662
10-14 SICK LEAVE INCENTIVE	2,150
10-17 ADDITIONAL INCENTIVE	4,201
10-95 1X SALARY ADJUSTMENT	2,186
TOTAL PERSONAL SERVICES	890,304

BENEFITS	
15-01 SOCIAL SECURITY	68,108
15-02 EMPLOYEES' RETIREMENT	124,642
15-03 GROUP INSURANCE	85,776
15-06 TRAVEL & SCHOOL	14,000
15-07 UNIFORMS	3,420
15-13 LIFE	1,968
15-14 DENTAL	6,449
15-20 OVERHEAD HEALTH CARE COST	1,607
15-98 RETIREE INSURANCE	9,924
TOTAL BENEFITS	315,895

MATERIALS & SUPPLIES	
20-34 MAINTENANCE OF EQUIPMENT	20,500
20-41 SUPPLIES	26,500
20-63 FLEET FUEL	11,871
20-64 FLEET PARTS	8,042
20-65 FLEET LABOR	6,304
TOTAL MATERIAL & SUPPLIES	73,217

(CONTINUED)

FUND: GENERAL (010)
DEPARTMENT: COMMUNITY DEVELOPMENT (05)
DEPARTMENT HEAD: MATT SUMMERS
PAGE TWO

FY 20-21 Chief Const Inspector moved to PWA (075)
 FY 20-21 Asst City Eng removed
 FY 21-22: .25 Janitor moved to Police (020)
 FY 22-23 Created Engineering & Const Svcs Dept with the following:
 City Engineer, Engineering Project Manager, Chief Building Inspector,
 Maintenance Tech/Janitor, GIS Analyst, GIS Technician,
 Property Acquisition Specialist, 2 Building Inspectors, .5 Administrative Secretary,
 2 DS Clerks, 1.5 Janitor, .5 GIS Coordinator
 FY 24-25 Moved part time Intern to 010-24 Engineering & Const Svcs
 FY 25-26 Associate Current Planner now Planner I
 FY 25-26 Comp Planner & Current Planner now both Planner III
 FY 25-26 Moved from Engineering (010-24): .5 Admin Secretary;
 .5 City Engineer; .5 Project Mgr.; 1 Chief Bld Official;
 2 Bld/Housing Code Inspctrs; 2 Clerks; 1 Maint Tech/Lead Janitor;
 .5 Janitor; .25 Const Inspctr I.
 FY 26-27 Moved 1 Clerk to Util Services (010-02)
 FY 26-27 Moved .5 Admin Secretary to IT (010-1610)
 FY 26-27 Eliminated 1 Clerk position.

OTHER SERVICES & CHARGES	
30-01 UTILITIES/COMMUNICATIONS	2,200
30-23 UPKEEP REAL PROPERTY	109,050
30-40 CONTRACTUAL	290,700
30-43 HARDWARE/SOFTWARE MAINT	9,050
30-72 MEMBERSHIPS & SUBSCRIPTIONS	4,000
30-75 LEGAL PUBLICATIONS	1,500
30-85 INSURANCE/FIRE, THEFT, LIAB	35,481
TOTAL OTHER SERVICES & CHARGES	451,981

TOTAL DEPARTMENT REQUEST	1,731,396
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CONTRACTUAL (30-40) CURRENT BUDGET YEAR	
Zoning Regs & Subdivision Regs Update	200,000
Outside Inspection Services	30,000
City Hall Janitorial Services	21,000
Preventative Maintenance - Boiler & Chiller	8,200
Elevator Maintenance	8,000
Fire Ext., Alarm Inspection, & Fire Alarm Monitori	4,000
Copier	4,300
Mowing City-Owned Lots	3,000
Watering Indoor Plants	1,200
ADA Interpreter	1,000
Building Maintenance Contractual	10,000
TOTAL	290,700

FUND: GENERAL (010)
DEPARTMENT: PARK & RECREATION (06)
DEPARTMENT HEAD: JOSHUA RYAN

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	177,256	171,424	164,720	182,859
BENEFITS	67,820	73,873	59,758	61,077
MATERIALS & SUPPLIES	24,401	28,175	25,556	26,562
OTHER SERVICES	104,173	148,424	125,550	125,599
TOTAL	373,650	421,896	375,584	396,096

PERMANENT STAFFING	FY 26-27	FY 25-26
Parks & Rec Supervisor	0.3375	0.3375
Youth Sports Coordinator	0.75	0.75
Community Center Coord	1	1
Janitor	0.7	0.6
TOTAL	2.7875	2.6875

PART-TIME	FY 26-27	FY 25-26
Building Attend	0.5	0.5
Secretary	0.5	0.5

PERSONNEL
 POSITIONS
 SUMMARY:
 2020-21 - 2.4375
 2021-22 - 2.6875
 2022-23 - 2.6875
 2023-24 - 2.6875
 2024-25 - 2.6875
 2025-26 - 2.6875
2026-27 - 2.7875

FINAL BUDGET 2026-2027

PERSONAL SERVICES	
10-01 SALARIES	142,553
10-02 WAGES	32,000
10-03 OVERTIME	1,000
10-07 ALLOWANCES	1,512
10-10 LONGEVITY	579
10-12 VL BUYBACK	870
10-13 PDO BUYBACK	337
10-14 SL INCENTIVE	1,575
10-17 ADDITIONAL INCENTVE	1,305
10-95 SALARY ADJUSTMENT	1,128
TOTAL PERSONAL SERVICES	182,859

BENEFITS	
15-01 SOCIAL SECURITY	13,989
15-02 EMPLOYEES' RETIREMENT	21,120
15-03 GROUP INSURANCE	11,800
15-06 TRAVEL & SCHOOL	3,000
15-07 UNIFORMS	1,250
15-13 LIFE	535
15-14 DENTAL	682
15-20 OVERHEAD HEALTH CARE COST	287
15-98 RETIREE INSURANCE	8,414
TOTAL BENEFITS	61,077

FUND: GENERAL (010)
DEPARTMENT: PARK & RECREATION (06)
DEPARTMENT HEAD: JOSHUA RYAN
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FY 20-21 .1625 Park & Rec Supervisor moved to Fund 123
 FY 20-21 .56 Special Events & Mktg Mgr to new fund 010-20
 FY 20-21 Moved Special Events & Rec Asst to new fund 010-20
 FY 21-22 .5 Eliminated Sports & Aquatic Supervisor
 FY 21-22 .75 Added Youth Sports Coordinator
 FY 26-27 Added .1 Janitor from Sr Cntr (010-55)

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

COMMUNITY CENTER:	
Charley's Pest Control	780
Johnson Controls	700
Image Net	1,200
Florida Whole Plant Leasing	2,040
Unifirst Holding	2,100
HVAC Preventative Maint. Contract	7,600
Chem-Aqua Water System	3,000
Temp Janitorial Personnel	8,580
TOTAL	26,000

MATERIALS & SUPPLIES

20-34 MAINTENANCE OF EQUIPMENT	6,200
20-41 SUPPLIES	7,500
20-63 FLEET MAINTENANCE - FUEL	3,840
20-64 FLEET MAINTENANCE - PARTS	6,164
20-65 FLEET MAINTENANCE - LABOR	2,858
TOTAL MATERIALS & SUPPLIES	26,562

OTHER SERVICES & CHARGES

30-01 UTILITIES & COMMUNICATIONS	4,500
30-23 UPKEEP REAL PROPERTY	18,000
30-40 CONTRACTUAL	26,000
30-43 HARDWARE/SOFTWARE MAINTENANCE	12,000
30-49 CREDIT CARD FEES	10,000
30-54 VEHICLE INSURANCE	1,000
30-72 MEMBERSHIPS & SUBSCRIPTIONS	1,440
30-85 INSURANCE-FIRE, THEFT, LIAB	52,659
TOTAL OTHER SERVICES & CHARGES	125,599

TOTAL DEPARTMENT REQUEST 396,096

FUND: GENERAL (010)
DEPARTMENT: FINANCE (08)
DEPARTMENT HEAD: TIATIA CROMAR

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	
PERSONAL SERVICES	601,545	589,148	629,500	636,257
BENEFITS	219,695	228,654	231,748	232,587
MATERIALS & SUPPLIES	3,727	5,514	5,488	5,200
OTHER SERVICES	5,443	7,575	7,575	7,900
TOTAL	830,411	830,891	874,311	881,944

PERMANENT STAFFING	FY 26-27	FY 25-26	PERSONNEL POSITIONS SUMMARY:
Finance Director	0.9	0.9	
Deputy Finance Director	0.925	0.925	
Financial Accountant	0.5	0.5	2020-21 - 6.825
Staff Accountant	1.5	1.5	2021-22 - 6.825
Accounts Payable Technician	1	1	2022-23 - 6.825
Accounts Receivable Clerk	1	1	2023-24 - 6.825
Senior Accountant	1	1	2024-25 - 6.825
TOTAL	6.825	6.825	2025-26 - 6.825 2026-27 - 6.825

FY 20-21 PR Coordinator moved to H/R (010-03)
 FY 22-23 Reduced 1 Staff Accountant & Added Senior Accountant

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

Shred-It	500
TOTAL	500

FINAL BUDGET 2026-2027

PERSONAL SERVICES	
10-01 SALARIES	590,666
10-03 OVERTIME	5,000
10-07 ALLOWANCES	6,006
10-10 LONGEVITY	12,710
10-11 SL BUYBACK	3,432
10-12 VL BUYBACK	4,118
10-13 PDO BUYBACK	3,696
10-14 SICK LEAVE INCENTIVE	3,893
10-17 ADDITIONAL INCENTVE	5,281
10-95 SALARY ADJUSTMENT	1,455
TOTAL PERSONAL SERVICES	636,257

BENEFITS	
15-01 SOCIAL SECURITY	48,674
15-02 EMPLOYEES' RETIREMENT	89,076
15-03 GROUP INSURANCE	66,705
15-06 TRAVEL & SCHOOL	15,000
15-13 LIFE	1,310
15-14 DENTAL	4,847
15-20 INSURANCE OVERHEAD	1,243
15-98 RETIREE INSURANCE	5,732
TOTAL BENEFITS	232,587

MATERIALS & SUPPLIES	
20-41 SUPPLIES	5,200
TOTAL MATERIALS & SUPPLIES	5,200

OTHER SERVICES & CHARGES	
30-40 CONTRACTUAL	500
30-43 COMPUTER SOFTWARE MAINTENANC	4,500
30-72 MEMBERSHIPS/SUBSCRIPTIONS	2,800
30-81 ADVERTISING	100
TOTAL OTHER SERVICES & CHARGES	7,900

TOTAL DEPARTMENT REQUEST	881,944
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FUND: GENERAL (010)
DEPARTMENT: STREETS (09)
DEPARTMENT HEAD: PAUL STREETS

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	2026-27
PERSONAL SERVICES	1,291,559	1,486,540	1,309,150	1,489,463
BENEFITS	520,684	641,321	543,704	606,428
MATERIALS & SUPPLIES	652,128	767,829	665,009	810,523
OTHER SERVICES	751,957	888,465	899,790	1,035,623
TRANSFERS	32,120	-	-	-
TOTAL	3,248,448	3,784,155	3,417,654	3,942,036

PERMANENT STAFFING	FY 26-27	FY 25-26
Street Supervisor	0.5	0.5
Street Project Supervisor	1	1
Facility Project Supervisor	0.75	0.75
Equipment Operator II	4	4
Equipment Operator I	14	14
Field Service Tech I	4	4
Sign/Signal Technician	1	1
Inventory Control Tech III	1	1
Grounds Keeper (Baseball Fields)	1	1
Irrigation Technician	1	1
Park Project Supervisor	1	1
Line Locator	0.4	0.2
TOTAL	29.65	29.45

PERSONNEL
POSITIONS
SUMMARY:

2020-21 - 27
2021-22 - 26.75
2022-23 - 27.25
2023-24 - 29.25
2024-25 - 29.45
2025-26 - 29.45
2026-27 - 29.65

PERSONAL SERVICES

10-01 SALARIES	1,403,132
10-03 OVERTIME	10,000
10-07 ALLOWANCES	8,730
10-10 LONGEVITY	22,249
10-11 SL BUYBACK	6,214
10-12 VACATION BUYBACK	1,330
10-13 PDO BUYBACK	2,153
10-14 SL INCENTIVE	9,725
10-17 ADDITIONAL INCENTIVE	11,101
10-19 ON CALL	8,400
10-95 1X SALARY ADJUSTMENT	6,429
TOTAL PERSONAL SERVICES	1,489,463

BENEFITS

15-01 SOCIAL SECURITY	113,944
15-02 EMPLOYEES' RETIREMENT	208,525
15-03 GROUP INSURANCE	190,376
15-04 SELF INSURANCE	8,884
15-06 TRAVEL & SCHOOL	12,000
15-07 UNIFORMS	28,000
15-13 LIFE	5,654
15-14 DENTAL	11,922
15-20 OVERHEAD HEALTH CARE COST	3,033
15-98 RETIREE INSURANCE	24,090
TOTAL BENEFITS	606,428

MATERIALS & SUPPLIES

20-34 MAINTENANCE OF EQUIPMENT	7,000
20-41 SUPPLIES	220,000
20-49 CHEMICALS	74,000
20-63 FLEET MAINTENANCE - FUEL	99,453
20-64 FLEET MAINTENANCE - PARTS	271,944
20-65 FLEET MAINTENANCE - LABOR	138,126
TOTAL MATERIALS & SUPPLIES	810,523

(CONTINUED)

FUND: GENERAL (010)
DEPARTMENT: STREETS (09)
DEPARTMENT HEAD: PAUL STREETS
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FY 20-21 .25 Facility Project Supervisor moved from Fund 45
 FY 21-22 .25 Facility Project Supervisor moved to Fund 45
 FY 22-23 .50 Street Project Supervisor from Drainage (060)
 FY 23-24 Added 2 Equipment Operator I
 FY 24-25 Added .2 Line Locator
 FY 26-27 Added .2 Line Locator

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

Sod	10,000
Tree Service	30,000
Lawn & Landscaping Services	20,000
King Pest Control	300
Electrical	5,000
Plumbing	10,000
Ameriworks	2,500
TOTAL	77,800

OTHER SERVICES AND CHARGES

30-01 UTILITIES/COMMUNICATIONS	42,750
30-22 PWA REIMBURSEMENT	575,259
30-23 UPKEEP REAL PROPERTY	15,000
30-40 CONTRACTUAL	77,800
30-41 CONTRACT LABOR	200,000
30-43 HARDWARE/SOFTWARE MAINT	2,500
30-54 VEHICLE ACCIDENT INSUR	2,000
30-72 MEMBERSHIPS/SUBSCRIPTIONS	1,235
30-85 INSURANCE-FIRE, THEFT, LIAB	119,079
TOTAL OTHER SERVICES AND CHARGES	1,035,623

TOTAL DEPARTMENT REQUEST 3,942,036

- Historical Information Only -

FUND: GENERAL (010)
DEPARTMENT: ANIMAL WELFARE (10)
DEPARTMENT HEAD: RYAN RUSHING

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	399,875	419,011	344,141	403,179
BENEFITS	125,276	149,432	101,715	128,914
MATERIALS & SUPPLIES	57,170	72,809	59,170	66,539
OTHER SERVICES	67,254	79,478	79,240	88,196
TOTAL	649,575	720,730	584,266	686,828

PERMANENT STAFFING	FY 26-27	FY 25-26
Admin Secretary I	1	1
Animal Control Officer	4	4
Animal Welfare Manager	1	1
TOTAL	6	6

PART TIME (1 person = .5)	FY 26-27	FY 25-26
Animal Welfare PT Asst	1	1

FY 20-21 Removed PT Asst
 FY 21-22 Added Admin Sec I and PT Asst
 FY 21-22 Supervisor title changed to Manager
 FY 22-23 Added 1 PT Asst

PERSONNEL
 POSITIONS
 SUMMARY:
 2020-21 - 5
 2021-22 - 6
 2022-23 - 6
 2023-24 - 6
 2024-25 - 6
 2025-26 - 6
2026-27 - 6

FINAL BUDGET 2026-2027

PERSONAL SERVICES	
10-01 SALARIES	326,191
10-02 WAGES	50,000
10-03 OVERTIME	10,000
10-07 ALLOWANCES	480
10-10 LONGEVITY	3,063
10-13 PDO BUYBACK	1,680
10-14 SL INCENTIVE	2,100
10-17 ADDITIONAL INCENTVE	2,400
10-19 ON CALL	5,772
10-95 1X SALARY ADJUSTMENT	1,493
TOTAL PERSONAL SERVICES	403,179

BENEFITS	
15-01 SOCIAL SECURITY	30,843
15-02 EMPLOYEES' RETIREMENT	49,445
15-03 GROUP INSURANCE	32,829
15-06 TRAVEL & SCHOOL	5,013
15-07 UNIFORMS	7,106
15-13 LIFE	1,152
15-14 DENTAL	1,908
15-20 OVERHEAD HEALTH CARE COST	618
TOTAL BENEFITS	128,914

MATERIALS & SUPPLIES	
20-34 MAINTENANCE OF EQUIPMENT	11,300
20-41 SUPPLIES	40,348
20-63 FLEET MAINTENANCE - FUEL	7,657
20-64 FLEET MAINTENANCE - PARTS	3,116
20-65 FLEET MAINTENANCE - LABOR	4,118
TOTAL MATERIALS & SUPPLIES	66,539

FUND: GENERAL (010)
DEPARTMENT: ANIMAL WELFARE (10)
DEPARTMENT HEAD: RYAN RUSHING
PAGE TWO

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

Verizon Wireless	1,400
Lawn Service	2,200
Pest Control	720
Cintas - Mops	1,080
Unifirst	1,200
Jackson Mechanical	7,660
Window Cleaning	3,400
Polygraph	300
Cintas First Aid	840
Physicals	410
Standley	600
TOTAL	19,810

OTHER SERVICES & CHARGES	
30-01 UTILITIES & COMMUNICATIONS	51,320
30-23 UPKEEP REAL PROPERTY	10,410
30-40 CONTRACTUAL	19,810
30-49 CREDIT CARD FEES	6,261
30-72 MEMBERSHIPS/SUBSCRIPTIONS	395
TOTAL OTHER SERVICES & CHARGES	88,196
<hr/>	
TOTAL DEPARTMENT REQUEST	686,828

FUND: GENERAL (010)
DEPARTMENT: MUNICIPAL COURT (12)
DEPARTMENT HEAD: RYAN RUSHING

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	
	2024-25	BUDGET	ACTUAL	BUDGET
		2025-26	2025-26	2026-27
PERSONAL SERVICES	468,500	513,206	505,310	532,521
BENEFITS	138,581	151,352	150,060	157,028
MATERIALS & SUPPLIES	4,865	4,778	4,778	3,500
OTHER SERVICES	8,652	17,332	7,830	15,000
TOTAL	620,598	686,668	667,978	708,048

PERMANENT STAFFING	FY 26-27	FY 25-26
Municipal Prosecutor	1	1
Court Administrator	1	1
Deputy Court Clerk	1	1
Clerk - Court	3	3
TOTAL	6	6

PART-TIME	FY 26-27	FY 25-26
On Call Prosecutor	0.5	0.5
Clerk - Court	1	1
City Municipal Judge	2	2

FY 22-23 moved .25 Municipal Prosecutor to Juvenile (025)
FY 22-23 moved .25 Court Administrator from Juvenile (025)
FY 25-26 moved .25 Municipal Prosecutor from Juvenile (025)

PERSONNEL
POSITIONS
SUMMARY:
2020-21 - 5.75
2021-22 - 5.75
2022-23 - 5.75
2023-24 - 5.75
2024-25 - 5.75
2025-26 - 6
2026-27 - 6

PERSONAL SERVICES	
10-01 SALARIES	416,478
10-02 WAGES	90,000
10-03 OVERTIME	250
10-07 ALLOWANCES	2,880
10-10 LONGEVITY	8,198
10-12 VL BUYBACK	4,364
10-13 PDO BUYBACK	2,258
10-14 SICK LEAVE INCENTIVE	4,500
10-17 ADDITIONAL INCENTVE	1,200
10-18 SEPARATION PAY	900
10-95 1X SALARY ADJUSTMENT	1,493
TOTAL PERSONAL SERVICES	532,521

BENEFITS	
15-01 SOCIAL SECURITY	40,738
15-02 EMPLOYEES' RETIREMENT	61,953
15-03 GROUP INSURANCE	39,286
15-06 TRAVEL & SCHOOL	4,200
15-13 LIFE	1,152
15-14 DENTAL	2,980
15-20 OVERHEAD HEALTH CARE COST	618
15-98 RETIREE INSURANCE	6,101
TOTAL BENEFITS	157,028

MATERIALS & SUPPLIES	
20-41 SUPPLIES	3,500
TOTAL MATERIALS & SUPPLIES	3,500

OTHER SERVICES & CHARGES	
30-40 CONTRACTUAL	9,500
30-43 COMPUTER SOFTWARE MAINT	500
30-72 MEMBERSHIPS & SUBSCRIPTIONS	5,000
TOTAL OTHER SERVICES & CHARGES	15,000

TOTAL DEPARTMENT REQUEST 708,048

(CONTINUED)

FUND: GENERAL (010)
DEPARTMENT: MUNICIPAL COURT (12)
DEPARTMENT HEAD: RYAN RUSHING
PAGE TWO

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

Copier Lease	1,500
Absolute Data Shredding	700
Polygraphs	300
Clerical Testing	80
Public Legal Notices	300
Court Interpreters	500
Drug Testing	220
ODIS	750
OLETS	650
Court Appointed Attorneys	3,500
Jury Trials	1,000
TOTAL	9,500

PER APPEARANCE RATE FOR JUDGES

	<u>CURRENT</u>
Criminal	467.76
Environmental	311.84
Juvenile	311.84

FUND: GENERAL (010)
DEPARTMENT: NEIGHBORHOOD SERVICES (15)
DEPARTMENT HEAD: MIKE STROH / TERRI CRAFT

EXPENDITURES	ACTUAL	AMENDED BUDGET	ESTIMATED	BUDGET
	2024-25	2025-26	2025-26	2026-27
PERSONAL SERVICES	987,874	1,020,970	1,034,482	956,245
BENEFITS	342,992	371,198	367,225	359,897
MATERIALS & SUPPLIES	70,960	93,652	99,925	85,769
OTHER SERVICES	274,803	224,056	199,604	82,785
TOTAL	1,676,629	1,709,876	1,701,236	1,484,697

PERMANENT STAFFING	FY 26-27	FY 25-26
<u>Neighborhood Services (1510)</u>		
Neighborhood Services Dir	0.5	0.5
Lead Code Officer/Trainer	1	1
Neighborhood Init Coord	3	3
Code Enforce Officer FT	5.2	5.75
Admin Secretary	1	1
	<u>10.7</u>	<u>11.25</u>
<u>Neighborhoods in Action (1530)</u>		
Comm. Outreach Specialist	1	1
NIA Coordinator	1	1
	<u>2</u>	<u>2</u>
TOTAL	<u>12.7</u>	<u>13.25</u>

PART TIME (1 person = .5)	FY 26-27	FY 25-26
Truancy Tech (1530)	0.5	0.5

PERSONNEL
POSITIONS
SUMMARY:
2020-21 - 12.2
2021-22 - 12.2
2022-23 - 13
2023-24 - 13.25
2024-25 - 13.25
2025-26 - 13.25
2026-27 - 12.7

FINAL BUDGET 2026-2027

NEIGHBORHOOD SERVICES (1510)

PERSONAL SERVICES	
10-01 SALARIES	772,595
10-07 ALLOWANCES	3,570
10-10 LONGEVITY	26,799
10-11 SL BUYBACK - OVER BANK	582
10-12 VL BUYBACK	2,089
10-13 PDO BUYBACK	2,899
10-14 SL INCENTIVE	2,700
10-17 ADDITIONAL INCENTIVE	6,001
10-95 1X SALARY ADJUSTMENT	2,281
TOTAL PERSONAL SERVICES	819,516

BENEFITS	
15-01 SOCIAL SECURITY	62,693
15-02 EMPLOYEES' RETIREMENT	114,732
15-03 GROUP INSURANCE	102,154
15-06 TRAVEL & SCHOOL	12,000
15-07 UNIFORMS	7,500
15-13 LIFE	2,054
15-14 DENTAL	7,127
15-20 OVERHEAD HEALTH CARE COST	1,444
TOTAL BENEFITS	309,704

MATERIALS & SUPPLIES	
20-01 NEIGHBORHOOD INITIATIVE	40,000
20-34 MAINTENANCE OF EQUIPMENT	5,000
20-41 SUPPLIES	7,000
20-63 FLEET MAINTENANCE - FUEL	12,875
20-64 FLEET MAINTENANCE - PARTS	9,257
20-65 FLEET MAINTENANCE - LABOR	7,482
TOTAL MATERIALS & SUPPLIES	81,614

OTHER SERVICES & CHARGES	
30-01 UTILITIES & COMMUNICATIONS	16,500
30-23 UPKEEP REAL PROPERTY	7,500

(CONTINUED)

FUND: GENERAL (010)
DEPARTMENT: NEIGHBORHOOD SERVICES (15)
DEPARTMENT HEAD: MIKE STROH / TERRI CRAFT
PAGE TWO

FY 20-21 Neighborhood Init Coord position not filled
 FY 22-23 changed Code Enforce Officer from .20 to .75 from Fund 187
 FY 22-23 moved .25 Neighborhood Svc Dir from Fund 310
 FY 23-24 moved .25 Neighborhood Svc Dir from Fund 310 (.50 total)
 FY 26-27 Moved .55 Code Officer II to Utility Services (187)

NEIGHBORHOOD SERVICES (1510)	
NEIGHBORHOOD INITIATIVE (20-01) CURRENT YEAR- NBHD SVCS 1510	
Supplies	3,800
Meetings (\$75.00 per mtg x 196)	14,700
Association Celebration	2,500
Council of Presidents	2,500
33 Association, 5 Events	16,500
TOTAL	40,000

CONTRACTUAL (30-40) CURRENT BUDGET YEAR NHBD SVCS 1510	
Automatic Fire Sprinkler	2,000
Fire Alarm Radio Mesh	2,500
One Source Copier/Printer	4,000
A-Team Pest Control	1,200
Unifirst - Supply	3,000
Unifirst - First Aid	1,200
TOTAL	13,900

FUND: GENERAL (010)

30-40 CONTRACTUAL	13,900
30-72 MEMBERSHIPS & SUBSCRIPTIONS	600
30-85 INSURANCE FIRE-THEFT-LIABILITY	18,535
TOTAL OTHER SERVICES & CHARGES	57,035

TOTAL DIVISION REQUEST (1510) 1,267,870

NEIGHBORHOODS IN ACTION (1530)

PERSONAL SERVICES	
10-01 SALARIES	116,476
10-02 WAGES	5,500
10-07 ALLOWANCES	1,440
10-10 LONGEVITY	4,644
10-11 SL BUYBACK - OVER BANK	3,893
10-12 VL BUYBACK	1,607
10-13 PDO BUYBACK	643
10-14 SL INCENTIVE	900
10-17 ADDITIONAL INCENTVE	1,200
10-95 1X SALARY ADJUSTMENT	426
TOTAL PERSONAL SERVICES	136,729

BENEFITS	
15-01 SOCIAL SECURITY	10,460
15-02 EMPLOYEES' RETIREMENT	18,372
15-03 GROUP INSURANCE	19,626
15-13 LIFE	384
15-14 DENTAL	1,145
15-20 OVERHEAD HEALTH CARE COST	206
TOTAL BENEFITS	50,193

(CONTINUED)

DEPARTMENT: NEIGHBORHOOD SERVICES (15)
 DEPARTMENT HEAD: MIKE STROH / TERRI CRAFT
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NEIGHBORHOODS IN ACTION (1530)
CONTRACTUAL (30-40) CURRENT BUDGET YEAR NHBDS IN ACTION 1530

NIA Programming	2,000
RK Black -Copier	1,000
Janitor Services	2,750
VITA	13,000
TOTAL	18,750

In previous years, Neighborhood Initiative was funded by a grant. Grant funds are no longer available starting in FY 17-18. All future funding for this program will come from the General Fund.

MATERIALS & SUPPLIES	
20-41 SUPPLIES	2,500
20-63 FLEET MAINTENANCE - FUEL	177
20-64 FLEET MAINTENANCE - PARTS	609
20-65 FLEET MAINTENANCE - LABOR	869
TOTAL MATERIALS & SUPPLIES	4,155

OTHER SERVICES & CHARGES	
30-01 UTILITIES & COMMUNICATIONS	5,000
30-23 UPKEEP REAL PROPERTY	2,000
30-40 CONTRACTUAL	18,750
TOTAL OTHER SERVICES & CHARGES	25,750

TOTAL DIVISION REQUEST (1530) 216,827

TOTAL DEPARTMENT REQUEST 1,484,697

FUND: GENERAL (010)
DEPARTMENT: INFORMATION TECHNOLOGY (16)
DEPARTMENT HEAD: ALLEN STEPHENSON

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	744,003	825,530	776,773	868,610
BENEFITS	233,490	266,759	247,497	270,442
MATERIALS & SUPPLIES	30,754	54,098	43,688	56,061
OTHER SERVICES	47,447	56,585	45,421	45,970
TRANSFERS	5,495	-	-	-
TOTAL	1,061,190	1,202,972	1,113,379	1,241,083

PERMANENT STAFFING	FY 26-27	FY 25-26
IT Director	1	1
IT Supervisor	1	1
Information Security Specialist	1	1
Systems Administrator	1	1
Communications Coord - IT	0.105	0.105
Computer Technician	2	2
GIS Analyst	1	1
GIS Coordinator	0.5	0.5
GIS Technician	1	1
Application Specialist	0.5	0.5
Admin Secretary	0.5	0
TOTAL	9.605	9.105

PERSONNEL
POSITIONS
SUMMARY:

2020-21 - 5.105
2021-22 - 6.105
2022-23 - 8.605
2023-24 - 8.605
2024-25 - 8.605
2025-26 - 9.105
2026-27 - 9.605

PERSONAL SERVICES	
10-01 SALARIES	813,916
10-07 ALLOWANCES	15,802
10-10 LONGEVITY	13,863
10-11 SL BUYBACK	4,277
10-13 PDO BUYBACK	4,474
10-14 SICK LEAVE INCENTIVE	3,703
10-17 ADDITIONAL INCENTVE	4,927
10-19 ON CALL	5,600
10-95 SALARY ADJUSTMENT	2,048
TOTAL PERSONAL SERVICES	868,610

BENEFITS	
15-01 SOCIAL SECURITY	66,449
15-02 EMPLOYEES' RETIREMENT	121,605
15-03 GROUP INSURANCE	73,895
15-13 LIFE	1,844
15-14 DENTAL	4,967
15-20 OVERHEAD HEALTH CARE COST	1,682
TOTAL BENEFITS	270,442

MATERIALS & SUPPLIES	
20-34 MAINTENANCE OF EQUIPMENT	35,000
20-41 SUPPLIES	10,000
20-63 FLEET FUEL	2,078
20-64 FLEET PARTS	5,213
20-65 FLEET LABOR	3,770
TOTAL MATERIALS & SUPPLIES	56,061

(CONTINUED)

FUND: GENERAL (010)
DEPARTMENT: INFORMATION TECHNOLOGY (16)
DEPARTMENT HEAD: ALLEN STEPHENSON
PAGE TWO

OTHER SERVICES & CHARGES	
30-23 UPKEEP REAL PROPERTY	20,000
30-72 MEMBERSHIPS & SUBSCRIPTIONS	20,000
30-85 INSURANCE/FIRE, THEFT, LIABILITY	5,970
TOTAL OTHER SERVICES & CHARGES	45,970

TOTAL DEPARTMENT REQUEST	1,241,083
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FY 20-21 Eliminated Sys Admin and added (1) Comp Tech
 FY 21-22 Added Chief Information Security Officer
 FY 21-22 Eliminated Asst. IT Director
 FY 21-22 Moved Part Time Tech to Tech Fund (014)
 FY 22-23 Added Radio Technician
 FY 22-23 Moved GIS Analyst;GIS Technician; and .5 GIS Coordinator from Com Dev (010-05)
 FY 22-23 Eliminated Security Administrator, Data Center Administrator & 1 Computer Technician
 and replaced with IT Coordinator, Information Security Specialist & Systems
 Administrator
 FY 24-25 Changed IT Coordinator to IT Supervisor in
 FY 25-26 Added .5 Application Specialist
 FY 26-27 Added .5 Admin Secretary from Comm Dev (010-0510)

FUND: GENERAL (010)
DEPARTMENT: EMERGENCY RESPONSE CENTER (18)
DEPARTMENT HEAD: RYAN RUSHING

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	916,039	955,389	824,741	947,682
BENEFITS	353,902	329,134	281,015	341,183
MATERIALS & SUPPLIES	1,479	3,708	3,708	5,000
OTHER SERVICES	4,212	18,126	9,629	18,958
TOTAL	1,275,633	1,306,357	1,119,094	1,312,823

PERMANENT STAFFING	FY 26-27	FY 25-26
Communication Spec I	8.5	8.5
Communications Coord - IT	0.26	0.26
Lead Dispatcher	4	4
TOTAL	12.76	12.76
PART TIME (1 person = .5)	FY 26-27	FY 25-26
Communication Spec 1	2	1

FY 23-24 Changed 3 Communication Spec I to Lead Dispatcher
 FY 23-24 .50 Communication Spec II to Communication Spec I
 FY 23-24 Added 2 Part Time Communication Spec I

CONTRACTUAL (30-40) CURRENT BUDGET YEAR	
Verizon (911 Text Phone)	1,050
Language Line	1,000
EMD Cards Renew	3,546
Eventide Maintenance	4,500
Geosafe	5,000
New Employee costs	1,200
TOTAL	16,296

PERSONNEL POSITIONS SUMMARY:
 2020-21 - 12.76
 2021-22 - 12.76
 2022-23 - 12.76
 2023-24 - 12.76
 2024-25 - 12.76
 2025-26 - 12.76
2026-27 - 12.76

FINAL BUDGET 2026-2027

PERSONAL SERVICES	
10-01 SALARIES	800,261
10-02 WAGES	20,000
10-03 OVERTIME	58,480
10-07 ALLOWANCES	203
10-10 LONGEVITY	10,038
10-11 SL BUYBACK	7,012
10-12 VACATION BUYBACK	5,801
10-13 PDO BUYBACK	16,618
10-14 SL INCENTIVE	6,300
10-17 ADDITIONAL INCENTVE	3,912
10-19 ON CALL	7,256
10-27 SHIFT DIFFERENTIAL	8,760
10-95 1 X SALARY ADJUSTMENT	3,041
TOTAL PERSONAL SERVICES	947,682

BENEFITS	
15-01 SOCIAL SECURITY	72,498
15-02 EMPLOYEES' RETIREMENT	132,675
15-03 GROUP INSURANCE	110,652
15-06 TRAVEL & SCHOOL	5,500
15-13 LIFE	2,450
15-14 DENTAL	6,908
15-20 OVERHEAD HEALTH CARE COST	1,314
15-98 RETIREE INSURANCE	9,186
TOTAL BENEFITS	341,183

MATERIALS & SUPPLIES	
20-41 SUPPLIES	5,000
TOTAL MATERIALS & SUPPLIES	5,000

OTHER SERVICES & CHARGES	
30-40 CONTRACTUAL	16,296
30-72 MEMBERSHIPS & SUBSCRIPTIONS	2,662
TOTAL OTHER SERVICES & CHARGES	18,958

TOTAL DEPARTMENT REQUEST 1,312,823

FUND: GENERAL (010)
DEPARTMENT: SWIMMING POOLS (19)
DEPARTMENT HEAD: JOSHUA RYAN

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	189,385	232,000	216,916	265,750
BENEFITS	23,166	21,661	20,149	24,781
MATERIALS & SUPPLIES	29,532	4,016	4,385	-
OTHER SERVICES	22,196	17,585	18,470	-
TOTAL	264,278	275,262	259,920	290,531

SEASONAL STAFFING	FY 26-27	FY 25-26
Aquatics Coordinator	0	1
Asst Manager	2	2
Head Guard	6	6
Lifeguards	60	60
Head Cashier	2	2
Cashiers	6	6
TOTAL	76	77

FY 20-21 -.1625 Park & Rec Supervisor moved to Fund 123
 FY 20-21-Added Parks & Rec Sup
 FY 21-22-Elimated Aquatic & Rec Sup
 FY 25-26 -Moving .338 Parks & Rec Sup to Fund 123
 FY 26-27 -Aquatics Coordinator is being contracted out.

Note: FY 25/26-Revenue for pool was moved to Fund 123

FINAL BUDGET 2026-2027

PERSONAL SERVICES	
10-02 WAGES	240,000
10-03 OVERTIME	10,000
10-04 ADDITIONAL PAY	15,750
TOTAL PERSONAL SERVICES	265,750

BENEFITS	
15-01 SOCIAL SECURITY	20,330
15-02 RETIREMENT	1,400
15-98 RETIREE INSURANCE	3,051
TOTAL BENEFITS	24,781

TOTAL DEPARTMENT REQUEST	290,531
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PERSONNEL
 POSITIONS
 SUMMARY:
 INCLUDING
 SEASONAL
 STAFFING
 2020-21 - 71.8375
 2021-22 - 71.3375
 2022-23 - 68.338
 2023-24 - 68.338
 2024-25 - 68.338
 2025-26 - 77.
2026-27 - 76

FUND: GENERAL (010)
DEPARTMENT: COMMUNICATIONS (20)
DEPARTMENT HEAD: JOSHUA RYAN

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	202,117	209,965	202,327	200,315
BENEFITS	67,543	75,662	69,916	74,310
MATERIALS & SUPPLIES	1,966	2,000	2,000	2,500
OTHER SERVICES	68,531	44,184	45,498	37,800
TOTAL	340,156	331,811	319,741	314,925

PERMANENT STAFFING	FY 26-27	FY 25-26
Communications Director	0.75	0.75
Community Engagement Mgr.	0.56	0.56
Events Specialist	1	1
TOTAL	2.31	2.31

FY 20-21 .56 CVB Manager from 010-06 Parks & Rec
 FY 20-21 1.0 Events Specialist from 010-06 Parks & Rec

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

Newsletter Services	6,000
Professional Video/Photo/Graphic Design	7,000
Canva Team	2,580
Signup Genius	270
Adobe Team	2,100
Bitly	350
Constant Contact	1,700
TOTAL	20,000

PERSONNEL POSITIONS SUMMARY:

2020-21 - 2.31
 2021-22 - 2.31
 2022-23 - 2.31
 2023-24 - 2.31
 2024-25 - 2.31
 2025-26 - 2.31
2026-27 - 2.31

FINAL BUDGET 2026-2027

PERSONAL SERVICES

10-01 SALARIES	189,471
10-07 ALLOWANCES	8,192
10-10 LONGEVITY	959
10-17 ADDITIONAL INCENTIVE	1,200
10-95 SALARY ADJUSTMENT	493
TOTAL PERSONAL SERVICES	200,315

BENEFITS

15-01 SOCIAL SECURITY	15,324
15-02 EMPLOYEES' RETIREMENT	28,044
15-03 GROUP INSURANCE	23,223
15-06 TRAVEL & SCHOOL	5,000
15-13 LIFE	444
15-14 DENTAL	1,599
15-20 OVERHEAD HEALTH CARE COST	676
TOTAL BENEFITS	74,310

MATERIALS & SUPPLIES

20-41 SUPPLIES	2,500
TOTAL MATERIALS & SUPPLIES	2,500

OTHER SERVICES & CHARGES

30-01 UTILITIES	800
30-40 CONTRACTUAL	20,000
30-43 COMPUTER SOFTWARE MAINT	500
30-55 MARKETING/COMMUNICATIONS	15,000
30-72 MEMBERSHIPS & SUBSCRIPTIONS	1,500
TOTAL OTHER SERVICES & CHARGES	37,800

TOTAL DEPARTMENT REQUEST 314,925

MARKETING/COMMUNICATIONS (30-55) CURRENT YEAR

Various City Service Advertising Opportunities	15,000
TOTAL	15,000

FUND: GENERAL (010)
DEPARTMENT: SENIOR CENTER (55)
DEPARTMENT HEAD: VAUGHN SULLIVAN

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	122,959	115,170	117,059	119,205
BENEFITS	47,685	52,909	52,668	54,083
MATERIALS & SUPPLIES	9,297	9,530	7,917	9,300
OTHER SERVICES	34,723	54,612	44,264	46,865
TOTAL	214,664	232,221	221,908	229,453

PERMANENT STAFFING	FY 26-27	FY 25-26
Senior Center Coordinator	1	1
Janitor	0.3	0.4
Senior Center Asst Coord	1	1
TOTAL	2.3	2.4
PART TIME (1 person = .5)	FY 26-27	FY 25-26
Sr Ctr Bldg Attend - Part Time	0.5	0.5

FY 20-21 Sr Ctr Coord position not filled
 FY 21-22 Eliminated Park & Rec Manager, added Senior Center Coordinator
 FY 26-27 Moved .1 Janitor to Parks (010-0610)

PERSONNEL
 POSITIONS
 SUMMARY:
 2020-21 - 1.5
 2021-22 - 2.4
 2022-23 - 2.4
 2023-24 - 2.4
 2024-25 - 2.4
 2025-26 - 2.4
2026-27 - 2.3

FINAL BUDGET 2026-2027

PERSONAL SERVICES	
10-01 SALARIES	108,034
10-02 WAGES	4,000
10-07 ALLOWANCES	480
10-10 LONGEVITY	1,367
10-11 SL BUYBACK -OVERBANK	1,741
10-13 PDO BUYBACK	886
10-14 SL INCENTIVE	900
10-17 ADDITIONAL INCENTIVE	1,200
10-95 SALARY ADJUSTMENT	597
TOTAL PERSONAL SERVICES	119,205

BENEFITS	
15-01 SOCIAL SECURITY	9,119
15-02 EMPLOYEES' RETIREMENT	16,129
15-03 GROUP INSURANCE	15,183
15-06 TRAVEL & SCHOOL	1,000
15-13 LIFE	442
15-14 DENTAL	878
15-20 OVERHEAD HEALTH CARE COST	237
15-98 RETIREE INSURANCE	11,095
TOTAL BENEFITS	54,083

MATERIALS & SUPPLIES	
20-34 MAINTENANCE OF EQUIPMENT	2,300
20-41 SUPPLIES	7,000
TOTAL MATERIALS & SUPPLIES	9,300

(CONTINUED)

FUND: GENERAL (010)
DEPARTMENT: SENIOR CENTER (55)
DEPARTMENT HEAD: VAUGHN SULLIVAN
PAGE TWO

OTHER SERVICES & CHARGES	
30-01 UTILITIES & COMMUNICATIONS	15,000
30-23 UPKEEP REAL PROPERTY	7,000
30-40 CONTRACTUAL	15,214
30-85 INSURANCE-FIRE, THEFT, LIAB	9,651
TOTAL OTHER SERVICES & CHARGES	46,865

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

City Grease Trap	2,400
Charley's Pest Control	720
Comtec	1,764
Summit Fire	1,350
Unifirst Holding	1,200
Aqualife	1,340
Florida Wholesale Plant	1,140
Lockhart Air Care	1,600
Artisan Window Cleaning	1,200
Stars & Stripes Pool Table	1,300
Image Net Consulting LLC	1,200
TOTAL	15,214

TOTAL DEPARTMENT REQUEST	229,453
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FUND: STREET & ALLEY (013)
DEPARTMENT: STREET (09)
DEPARTMENT HEAD: PAUL STREETS

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
MATERIALS & SUPPLIES	19,671	114,172	75,952	100,000
OTHER SERVICES	69,318	275,024	275,024	180,000
CAPITAL OUTLAY	318,700	1,215,998	1,215,998	400,000
TOTAL	407,690	1,605,194	1,566,974	680,000

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
TAXES	509,376	524,578	514,253	516,298
INTEREST	72,958	55,145	74,844	56,680
MISCELLANEOUS	-	-	1,645	-
TRANSFERS	36,073	50,000	50,000	50,000
TOTAL	618,407	629,723	640,742	622,978

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	1,905,998	674,114	674,121	1,905,991	6/30/2024
6/30/2024	1,905,991	618,407	407,690	2,116,708	6/30/2025
6/30/2025	2,116,708	640,742	1,566,974	1,190,476	6/30/2026 - EST
6/30/2026	1,190,476	622,978	680,000	1,133,453	6/30/2027 - EST

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

Concrete Repair Contractors	65,000
Geotechnical Engineering	10,000
Signal Maintenance Contract	50,000
Asphalt	5,000
Crack Sealing	50,000
TOTAL	180,000

FINAL BUDGET 2026-2027

MATERIALS & SUPPLIES	
20-41 MATERIALS (CRACKSEAL SUPPLIES)	100,000
TOTAL MATERIALS & SUPPLIES	100,000

OTHER SERVICES & CHARGES	
30-40 CONTRACTUAL	180,000
TOTAL OTHER SERVICES & CHARGES	180,000

CAPITAL OUTLAY	
40-06 INFRASTRUCTURE	100,000
40-15 IOB	300,000
TOTAL CAPITAL OUTLAY	400,000

TOTAL DEPARTMENT REQUEST	680,000
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CAPITAL OUTLAY CURRENT BUDGET YEAR

Waterline Break Street Repairs	100,000
Citywide Striping	250,000
Sign Replacement	50,000
TOTAL	400,000

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

Misc City Wide Thermo Str	24,048
Midwest Blvd Match (Multi Yr)	88,234
Repl Bridge Bearing NE 36	15,114
Infrastructure	538,602
SE 15/Air Depot Signal	50,000
Street Improvements	400,000
Infrastructure	50,000
Infrastructure Improvements	50,000
TOTAL	1,215,998

Note: Revenues Taxes come from Gasoline Excise Tax & Commercial Vehicles Tax

FUND: TECHNOLOGY (014)
DEPARTMENT: GENERAL GOVERNMENT (14)
DEPARTMENT HEAD: ALLEN STEPHENSON

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	BUDGET
	2024-25	2025-26	2025-26	2026-27
PERSONAL SERVICES	67,935	78,278	72,645	86,098
BENEFITS	12,757	38,880	25,136	36,706
OTHER SERVICES	87,047	2,095,169	2,040,893	1,829,686
CAPITAL OUTLAY	15,836	156,105	156,105	-
TOTAL	183,576	2,368,432	2,294,779	1,952,490

REVENUES	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	BUDGET
	2024-25	2025-26	2025-26	2026-27
LICENSES & PERMITS	12,400	19,078	13,800	15,100
CHARGES FOR SERVICES	235,110	265,660	214,553	234,054
FINES & FORFEITURES	6,091	5,889	6,634	6,304
INVESTMENT INTEREST	27,328	20,805	20,666	16,740
TRANSFERS	-	1,837,486	1,837,487	1,595,884
TOTAL	280,929	2,148,918	2,093,140	1,868,082

PERSONAL SERVICES	
10-02 WAGES	42,385
10-03 OVERTIME	43,500
10-95 1X SALARY ADJUSTMENT	213
TOTAL PERSONAL SERVICES	86,098

BENEFITS	
15-01 SOCIAL SECURITY	6,587
15-02 RETIREMENT	6,120
15-06 TRAVEL & SCHOOL	24,000
TOTAL BENEFITS	36,706

OTHER SERVICES & CHARGES	
30-40 CONTRACTUAL	60,000
30-43 HARDWARE/SOFTWARE MAINTENANCE	1,769,686
TOTAL OTHER SERVICES & CHARGES	1,829,686

TOTAL DEPARTMENT REQUEST 1,952,490

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE
6/30/2023	724,414	305,187	327,224	702,378
6/30/2024	702,378	280,929	183,576	799,731
6/30/2025	799,731	2,093,140	2,294,779	598,091
6/30/2026	598,091	1,868,082	1,952,490	513,683
		Excludes Capital Outlay		(97,625)
				416,059

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL	
6/30/2024	Fiber Project 13,546
6/30/2025	Cyber Security Improvement 33,090
6/30/2026 - EST	Network Analysis Equipment 20,119
6/30/2027 - EST	Replacement Virtual Hosts 40,000
	Renovate communications bay at Fleet 25,000
	Various Tools for IT Department 24,350
	TOTAL 156,105

(CONTINUED)

Note: License & Permits and Fine & Forfeiture Revenues Source comes from Tickets.

FUND: TECHNOLOGY (014)
DEPARTMENT: GENERAL GOVERNMENT (14)
DEPARTMENT HEAD: ALLEN STEPHENSON
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PART TIME (1 person = .5)	FY 26-27	FY 25-26
Technician	1	1
TOTAL	1	1

FY 21-22: Moved PT Tech from Fund 010-16 IT
 FY 21-22: Moved all permanent staff to Fund 010-16 IT
 FY 24-25: Added a PT Tech

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

Information Technology Svcs	40,000
Fiber Maintenance	20,000
TOTAL	60,000

SOURCES OF REVENUE BY DEPARTMENT CURRENT BUDGET YEAR

General Fund	439,858
Police	555,939
Fire	215,053
Stormwater	50,241
Emergency Management	107,847
PWA	22,275
Fleet	12,371
Parks	20,190
Customer Service	31,916
Sanitation	17,780
Line Maintenance (191)	8,396
Water	49,167
Line Maintenance (192)	8,396
Wastewater	48,543
Golf Course	2,637
Risk Management	5,274
TOTAL	1,595,883

PERSONNEL POSITIONS SUMMARY:

2020-21 - 1
 2021-22 - 0
 2022-23 - 0
 2023-24 - .5
 2024-25 - 1
 2025-26 - 1
2026-27 - 1

HARDWARE/SOFTWARE MAINTENANCE (30-43) CURRENT BUDGET YEAR

Cityworks ERP for PLL/AMS	211,870
Tyler Public Safety ERP for CAD/RMS/Jail/Court	463,118
Laserfiche for Document Management	55,549
CentralSquare ERP for Naviline/Billing	156,873
ESRI Small Government & Geoevent	76,505
Microsoft365 Government for email/Office Suite	188,424
Nearmap Aerial Imagery Solution	24,353
P25 Radio System	119,223
Internet Service Providers -Various Sites	88,687
Internet Service Providers - City Hall	37,476
VEEAM Virtual Server Backup Solution	8,856
Rushworks Broadcasting System Support	2,325
Avigilon Camera System Maintenance	18,000
Check Writer Software Maintenance	250
Dell Core Switch Maintenance	20,000
Knowbe4 Email Security Training	10,000
Sonicwall Hardware and Software Maintenance	27,983
VMWare ESXI Hypervisor Maintenance	25,000
Wasabi Offsite Backup Storage	17,500
VMWare Horizon View Maintenance	15,000
Meraki Mobile Device Manager	15,485
Unifi Network Switch Maintenance	3,450
Solarwinds Network Switch Backup Software	600
ManageEngine ADAudit Plus Active Directory	4,850
PC Support	25,000
Allworx phone system support	25,000
Teamviewer remote support software	5,036
Dell and PureStorage SAN maintenance	35,000
LibreNMS SNMP and network monitor	6,425
PDQ software deployment software maintenance	2,798
Barracuda Anti-Spam software	19,200
Tyler Executime software maintenance	18,174
ESET virus protection software	11,374
ManageEngine Servicedesk Plus	5,300
Retain Email Archiving	25,000
TOTAL	1,769,686

FUND: STREET LIGHTING FEE - (015)
DEPARTMENT: GENERAL GOVERNMENT (14)
DEPARTMENT HEAD: PAUL STREETS

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	9,162	10,089	13,133	15,107
BENEFITS	701	772	1,005	1,156
MATERIALS & SUPPLIES	4,498	4,726	5,277	4,651
OTHER SERVICES	841,202	775,458	922,951	850,000
TOTAL	855,564	791,045	942,366	870,913

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
CHARGES FOR SERVICES	595,208	593,415	592,819	593,887
INTEREST	29,316	23,670	18,768	12,980
TOTAL	624,524	617,085	611,587	606,867

PERSONAL SERVICES	
10-02 WAGES	15,000
10-95 1X SALARY ADJUSTMENT	107
TOTAL PERSONAL SERVICES	15,107

BENEFITS	
15-01 SOCIAL SECURITY	1,156
TOTAL BENEFITS	1,156

MATERIALS & SUPPLIES	
20-63 FLEET FUEL	1,734
20-64 FLEET PARTS	1,892
20-65 FLEET LABOR	1,025
TOTAL MATERIALS & SUPPLIES	4,651

OTHER SERVICES & CHARGES	
30-01 UTILITIES/COMMUNICATION	850,000
TOTAL OTHER SERVICES & CHARGES	850,000

TOTAL DEPARTMENT REQUEST 870,913

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	1,171,042	632,519	877,468	926,093	6/30/2024
6/30/2024	926,093	624,524	855,564	695,053	6/30/2025
6/30/2025	695,053	611,587	942,366	364,275	6/30/2026 - EST
6/30/2026	364,275	606,867	870,913	100,229	6/30/2027 - EST

FEE SCHEDULE PER MONTH CURRENT BUDGET YEAR	
Residential	\$1.75
Commercial	\$7.50
Apartment Complexes (3 or more units)	\$1.00
Mobile/MFD Home Parks (per occ. pad)	\$1.00
Mobile/MFD Home Parks (with own water meter)	\$1.75

PART TIME (1 person = .5)	FY 26-27	FY 25-26
Inspector	0.5	0.5

FUND: REIMBURSED PROJECTS (016)
DEPARTMENT: VARIOUS
DEPARTMENT HEAD: VARIOUS

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
MATERIALS & SUPPLIES	75,582	34,979	15,762	17,653
OTHER SVCS & CHGS	134,981	306,424	195,440	133,000
CAPITAL OUTLAY	74,639	53,706	53,706	-
TRANSFER OUT	1,305,716	-	-	-
TOTAL	1,590,918	395,109	264,908	150,653

REVENUES	ACTUAL	AMENDED	ESTIMATED	
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
INTERGOVERNMENTAL	227,946	568,430	568,430	-
CHARGES FOR SERVICES	165,396	110,234	111,998	123,029
MISCELLANEOUS	161,084	-	13,592	-
LICENSES & PERMITS	200	-	850	-
INTEREST	56,533	23,600	48,487	36,090
TRANSFERS	51,810	-	-	-
TOTAL	662,970	702,264	743,357	159,119

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

Blue Light Call Boxes (2410)	53,706
TOTAL	53,706

CONTRACTUAL (30-40) CURRENT BUDGET YEAR (1550)

NIA Tutoring	25,000
TOTAL	25,000

FINAL BUDGET 2026-2027

GENERAL GOV'T (1410)

OTHER SERVICES AND CHARGES	
30-01 UTILITIES/COMMUNICATION	8,000
30-23 UPKEEP REAL PROPERTY	100,000
TOTAL OTHER SERVICES AND CHARGES	108,000

TOTAL DIVISION REQUEST 108,000

NEIGHBORHOOD SVCS (1510)

MATERIALS & SUPPLIES	
20-02 OPERATION PAINTBRUSH	10,000
20-06 CHRISTMAS BASKET SUPPLIES	6,259
20-09 FOOD DRIVE	1,394
TOTAL MATERIALS & SUPPLIES	17,653

TOTAL DIVISION REQUEST 17,653

NEIGHBORHOOD SVCS/CMTY ACTION BLDG RENT (1550)

OTHER SERVICES AND CHARGES	
30-40 CONTRACTUAL	25,000
TOTAL OTHER SERVICES AND CHARGES	25,000

TOTAL DIVISION REQUEST 25,000

TOTAL DEPARTMENT REQUEST 150,653

(CONTINUED)

FUND: REIMBURSED PROJECTS (016)
DEPARTMENT: VARIOUS
DEPARTMENT HEAD: VARIOUS
PAGE TWO

FUND BALANCE ESTIMATED ACTUAL AT 6-30-26				
DEPT/DIVISION	6/30/25 FUND BALANCE	ESTIMATED REVENUES	ESTIMATED EXPENSES	6/30/26 EST FUND BALANCE
05 - COMMUNITY DEV.	14,301	850		15,151
06 - PARK & REC	15,758	-	5,695	10,063
09 - STREETS	(22,235)	-		(22,235)
10 - ANIMAL WELFARE	7,705	-	7,539	166
11 - WEED & SEED	2,105	-		2,105
15 - NEIGHBORHOOD SVCS	95,113	-	65,044	30,069
16 - IT	2,000	0		2,000
23 - PARKS	-	-		-
30 - PWA	-	-	53,706	(53,706)
24 - ENGINEERING & CONST	80,299	-		80,299
39 - GRANTS MGMT	(574,243)	568,430	47,221	(53,034)
47 - GOLF	1,280	-		1,280
48 - CREDIT UNION	40,326	2,872		43,198
55 - SR CENTER	3,664	-		3,664
61 - STORMWATER	208,193	10,150		218,343
62 - POLICE	-	-		-
64 - FIRE	1,720	-	1,720	-
78 - TREE BOARD	-	-		-
37 - HOUSING	40	570	566	44
14 - GENERAL GOV'T	547,185	103,848	43,699	607,334
87 - ECONOMIC	77,963	8,150	39,720	46,393
UNRESERVED	131,206	-		131,206
INTEREST	269,926	48,487		318,413
	902,306	743,357	264,910	1,380,753

FUND BALANCE ESTIMATED ACTUAL AT 6-30-27				
DEPT/DIVISION	6/30/26 EST FUND BALANCE	ESTIMATED REVENUES	ESTIMATED EXPENSES	6/30/27 EST FUND BALANCE
05 - COMMUNITY DEV.	15,151			15,151
06 - PARK & REC	10,063			10,063
09 - STREETS	(22,235)			(22,235)
10 - ANIMAL WELFARE	166			166
11 - WEED & SEED	2,105			2,105
15 - NEIGHBORHOOD SVCS	30,069		42,653	(12,584)
16 - IT	2,000			2,000
23 - PARKS	-			-
30 - PWA	(53,706)			(53,706)
24 - ENGINEERING & CONST	80,299			80,299
39 - GRANTS MGMT	(53,034)			(53,034)
47 - GOLF	1,280			1,280
48 - CREDIT UNION	43,198			43,198
55 - SR CENTER	3,664			3,664
61 - STORMWATER	218,343			218,343
62 - POLICE	-			-
64 - FIRE	-			-
78 - TREE BOARD	-			-
37 - HOUSING	44			44
14 - GENERAL GOV'T	607,334	123,029	108,000	622,363
87 - ECONOMIC	46,393			46,393
UNRESERVED	131,206			131,206
INTEREST	318,413	36,090		354,503
	1,380,753	159,119	150,653	1,389,219

FUND: POLICE (020)
 DEPARTMENT: POLICE (62)
 DEPARTMENT HEAD: GREG WIPFLI

FINAL BUDGET 2026-2027

SWORN EMPLOYEES (6210)

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	11,564,583	12,077,868	12,044,739	12,526,413
BENEFITS	4,169,144	4,691,015	4,419,737	4,650,538
MATERIALS & SUPPLIES	786,906	892,304	771,443	879,882
OTHER SERVICES	1,001,936	902,226	789,305	1,675,986
TRANSFERS OUT	1,985,945	3,475,714	3,475,714	2,631,939
TOTAL	19,508,515	22,039,127	21,500,938	22,364,758

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
TAXES	7,361,257	7,435,008	7,556,706	7,478,980
INTERGOVERNMENTAL	12,715	14,744	11,653	12,184
CHARGES FOR SERVICES	369,965	443,964	369,965	369,965
INVESTMENT INTEREST	590,117	447,628	548,203	380,702
FINE & FORFEITURES	10,057	10,994	8,675	9,366
MISCELLANEOUS	33,100	4,783	28,612	4,878
TRANSFERS	11,624,157	11,654,548	11,703,976	11,563,287
TOTAL	20,001,367	20,011,669	20,227,790	19,819,361

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE
6/30/2023	13,184,653	20,194,686	17,616,558	15,762,781
6/30/2024	15,762,781	20,001,367	19,515,609	16,248,539
6/30/2025	16,248,539	20,227,790	21,500,938	14,975,391
6/30/2026	14,975,391	19,819,361	22,364,758	12,429,995
			Excludes Transfers Out	(1,973,282)
				10% Reserve
				10,456,713

PERSONAL SERVICES	
10-01 SALARIES	9,142,239
10-03 OVERTIME	7,000
10-06 COLLEGE INCENTIVE	125,000
10-07 ALLOWANCES	700
10-09 OVERTIME 2	650,000
10-10 LONGEVITY	194,331
10-11 SL BUYBACK-OVER BANK	69,265
10-12 VACATION BUYBACK	232,990
10-13 PDO BUYBACK	124,369
10-14 SL INCENTIVE	46,100
10-17 ADDITIONAL INCENTIVE	54,250
10-18 SEPARATION PAY	30,000
10-26 K-9 OVER OT BANK	25,000
10-27 SHIFT DIFFERENTIAL	4,000
10-95 1X SALARY ADJUSTMENT	21,962
PERSONAL SERVICES	10,727,206

BENEFITS	
15-01 SOCIAL SECURITY	820,631
15-02 EMPLOYEES' RETIREMENT	1,325,180
15-03 GROUP INSURANCE	1,014,217
15-04 WORKERS COMP INSURANCE	270,075
15-06 TRAVEL & SCHOOL	82,500
15-07 UNIFORMS	83,600
15-13 LIFE	19,776
15-14 DENTAL	74,334
15-20 OVERHEAD HEALTH CARE COST	10,609
15-98 RETIREE INSURANCE	289,979
TOTAL BENEFITS	3,990,901

MATERIALS & SUPPLIES	
20-34 MAINTENANCE OF EQUIPMENT	23,700
20-41 SUPPLIES	109,900
20-63 FLEET MAINTENANCE - FUEL	363,916
20-64 FLEET MAINTENANCE - PARTS	234,048
20-65 FLEET MAINTENANCE - LABOR	148,318
TOTAL MATERIALS & SUPPLIES	879,882

(CONTINUED)

FY 17-18 - Ordinance 3308 effective 1/1/18 increased the sales tax by .3195% for this fund.

FUND: POLICE (020)
DEPARTMENT: POLICE (62)
DEPARTMENT HEAD: GREG WIPFLI
PAGE TWO

PERMANENT STAFFING **FY 26-27** FY 25-26

Division 6210

Major	2	2
Captain	4	4
Lieutenant	14	14
Sergeant	64	67
Police Officer	17	14
Warrant Officers	2	2
<hr/>		
TOTAL	103	103

Division 6220

Police Chief	1	1
Asst Chief	1	1
Jail Matron/Jailer	11	11
Civilian Support Manager	1	1
Records Clerk	4	4
UCR/Clerk	1	1
Adm. Secretary	1	1
Fiscal Officer	1	1
Lab Technician	1	1
Property Room Clerk	1	1
Intel Analyst	1	1
Janitor	0.5	0.5
Communications Coord - IT	0.26	0.26
Communications Technician	0.6	0.6
<hr/>		
TOTAL	25.36	25.36

TOTAL 6210 & 6220 **128.36** **128.36**

PART-TIME **FY 26-27** FY 25-26

Jail Chaplain	0.5	0.5
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PERSONNEL
POSITIONS
SUMMARY:
2020-21 - 125.51
2021-22 - 125.76
2022-23 - 125.76
2023-24 - 125.76
2024-25 - 128.36
2025-26 - 128.36
2026-27 - 128.36

OTHER SERVICES & CHARGES

30-01 UTILITIES & COMMUNICATIONS	152,485
30-21 SURPLUS PROPERTY	8,019
30-23 UPKEEP REAL PROPERTY	9,000
30-40 CONTRACTUAL	1,088,105
30-42 SPECIAL INVESTIGATIONS	12,000
30-54 VEHICLE ACCIDENT INS	50,000
30-72 MEMBERSHIPS & SUBSCRIP	8,685
30-75 LEGAL PUBLICATIONS	2,000
30-85 INSURANCE - FIRE/THEFT	329,402
30-86 AUDIT	16,290
TOTAL OTHER SERVICES & CHARGES	1,675,986

TRANSFERS TO OTHER FUNDS

80-21 POLICE CAP (021)	2,061,500
80-35 EMPLOYEE ACTIVITY (035)	2,500
TOTAL TRANSFERS TO OTHER FUNDS	2,064,000

TOTAL DIVISION REQUEST (6210) 19,337,975

CIVILIAN EMPLOYEES (6220)

PERSONAL SERVICES

10-01 SALARIES	1,555,900
10-02 WAGES	15,000
10-03 OVERTIME	125,000
10-07 ALLOWANCES	10,631
10-10 LONGEVITY	28,350
10-11 SL BUYBACK-OVER BANK	8,230
10-12 VACATION BUYBACK	2,530
10-13 PDO BUYBACK	5,809
10-14 SL INCENTIVE	11,080
10-17 ADDITIONAL INCENTIVE	5,713
10-18 SEPARATION PAY	10,000
10-19 ON CALL	4,250
10-27 SHIFT DIFFERENTIAL	11,200
10-95 1X SALARY ADJUSTMENT	5,514
TOTAL PERSONAL SERVICES	1,799,207

(CONTINUED)

FUND: POLICE (020)
DEPARTMENT: POLICE (62)
DEPARTMENT HEAD: GREG WIPFLI
PAGE THREE

FY 21-22 Added Intel Analyst, Lab Tech, eliminated 1 Records Clerk
 FY 21-22 Eliminated 1 Sergeant, added 1 Police Officer
 FY 21-22 .25 Janitor moved from Comm Dev (010-05)
 FY 22-23 Added Part time Jail Chaplain
 FY 23-24 Added 1 Police Officer
 FY 24-25 Moved 2 Lab Technicians from 6220 to 6210
 FY 24-25 Added 1 Police Officer; Add .6 Comm Tech

SWORN EMPLOYEES (6210)		
CONTRACTUAL 30-40	FY 26-27	FY 25-26
Labor Relations/Arbitration	5,000	5,000
Training Center Cleaning	4,000	4,000
OLETS Fee	24,000	20,000
5 Year Physicals	9,000	4,750
Immunizations	400	400
TB Tine Tests	500	500
PreEmp Officers / Reserve	5,000	5,000
Physical Fit for Duty Testing	1,000	1,000
FCE Testing	1,000	1,000
MMPI/CPI Testing	2,500	2,500
Pre Employment Jailers	900	900
SIU Alarm Monitoring	600	450
Range Alarm monitoring	560	240
Shredder Maintenance	600	600
Exposure Baseline Testing	2,000	3,700
Work Key Testing	1,500	1,000
Tyler Software - After hours support	2,000	2,000
Automation Integrated	4,290	4,290
Elevator Inspection	1,000	1,005
DPS (fee for Cad)	-	300
Watchguard Annual Maintenance	41,100	41,100
Bosch Crash Data Retrieval	1,500	1,500
CelleBright Maintenance	17,000	16,900
Adobe	1,100	1,100
Caseguard	4,545	4,545
UHF Frequency	100	100
SIU US Fleet Tracking	1,800	600

(CONTINUED)

BENEFITS	
15-01 SOCIAL SECURITY	137,639
15-02 EMPLOYEES' RETIREMENT	249,789
15-03 GROUP INSURANCE	221,214
15-13 LIFE	4,869
15-14 DENTAL	14,245
15-20 OVERHEAD HEALTH CARE	3,305
15-98 RETIREE INSURANCE	28,576
TOTAL BENEFITS	<u>659,637</u>

TOTAL DIVISION REQUEST (6220) 2,458,844

TRANSFERS TO OTHER FUNDS (0000)	
80-14 TECHNOLOGY (014)	555,939
80-64 FIRE/PD TRAINING CENTER (044)	12,000
TOTAL TRANSFERS TO OTHER FUNDS	<u>567,939</u>

TOTAL DIVISION REQUEST (0000) 567,939

TOTAL DEPARTMENT REQUEST 22,364,758

FUND: POLICE (020)
DEPARTMENT: POLICE (62)
DEPARTMENT HEAD: GREG WIPFLI
PAGE FOUR

CONTRACTUAL 30-40 (CONTINUED)	FY 26-27	FY 25-26
Counseling Services	1,500	1,500
Sanitizing restrooms	1,700	1,700
Search Data Base	9,000	9,000
ODIS - Also Funded in Fund 10-12	750	750
US Fleet Tracking (GPS)	-	960
Copier Lease	16,000	16,000
New Brazos Annual Maintenance	26,000	26,000
Lawn Care	2,240	1,200
Recruitment/Job Fairs	1,250	1,250
Window Cleaning	600	600
Internal Records Mgmt Yearly Fee	14,000	10,300
Tracking Software for K9	900	900
Pivot	30,000	25,000
Virtra Simulator Yearly Warranty	85,000	21,162
Faro System Warranty	16,520	16,520
License Plate Reader Srvc	27,000	27,000
Bait Trailer Monitoring	750	750
Pole Camera	6,000	6,000
Public Safety Cadets Recharter	1,200	1,200
Netcloud	-	5,000
Guardian Alliance Technologies	7,000	7,000
Sign / Language Interpreters	1,000	1,000
Geosafe	5,000	5,000
RTIC	360,000	-
Drones	100,000	-
Offender Watch	10,000	-
Taser 10	87,000	-
Greykey	11,700	-
Mental Health Contract	120,000	-
JanPro for CJ Bld	13,000	-
TOTAL	1,088,105	310,272

SWORN EMPLOYEES (6210)	
UTILITIES (30-01) CURRENT BUDGET YEAR	
EOC Dispatch Phone	865
Gas and Electric	60,000
SIU Electric bill	2,800
SIU Gas bill	2,500
Utilities for Crime Lab	9,000
MI-FI Use	75,000
Cox Modem	1,020
SIU Surveillance Wire Minuets	1,300
TOTAL	152,485

FUND: POLICE CAPITALIZATION (021)
DEPARTMENT: POLICE (62)
DEPARTMENT HEAD: GREG WIPFLI

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	2026-27
MATERIALS & SUPPLIES	81,108	257,458	131,449	279,500
CAPITAL OUTLAY	1,788,018	3,778,221	3,778,221	1,782,000
TOTAL	1,869,125	4,035,679	3,909,670	2,061,500

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	2026-27
TAXES	142,560	143,988	146,345	144,839
FINES & FORFEITURES	25,791	25,396	21,681	25,586
INVESTMENT INTEREST	86,495	66,511	86,954	67,027
MISC - INSURANCE PROCEEDS	37,804	-	26,297	-
TRANSFERS	1,855,866	2,715,943	2,715,943	2,061,500
TOTAL	2,148,516	2,951,838	2,997,220	2,298,951

MATERIALS & SUPPLIES	
20-35 SMALL TOOLS & EQUIPMENT	279,500
TOTAL MATERIALS & SUPPLIES	279,500

CAPITAL OUTLAY	
40-01 VEHICLES	809,500
40-02 MACH, FURNITURE & EQUIPMENT	685,000
40-14 REMODEL / REFURBISH	187,500
40-15 IOB	100,000
TOTAL CAPITAL OUTLAY	1,782,000

TOTAL DEPARTMENT REQUEST	2,061,500
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BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	1,514,448	1,845,853	1,318,133	2,042,168	6/30/2024
6/30/2024	2,042,168	2,148,516	1,869,125	2,321,559	6/30/2025
6/30/2025	2,321,559	2,997,220	3,909,670	1,409,109	6/30/2026 - EST
6/30/2026	1,409,109	2,298,951	2,061,500	1,646,561	6/30/2027 - EST

FUND: POLICE CAPITALIZATION (021)
 DEPARTMENT: POLICE (62)
 DEPARTMENT HEAD: GREG WIPFLI
 PAGE TWO

CAPITAL OUTLAY CURRENT BUDGET YEAR

In Car / Body Worn Cameras	550,000
4 Police Tahoes	240,000
2 Detective Vehicles	120,000
Special Investigations Vehicle	34,000
Equipment for Vehicles	360,000
Polaris Ranger	55,500
Faro Device	85,000
Crime-Lite Auto	50,000
Parking Lot Imprv. at CJ Bld	100,000
Air Handler Unit (AHU) Phase 4	152,500
Police HQ Remodel Masterplan	35,000
TOTAL	1,782,000

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

Patrol Vehicles	71,226
Equipment for Patrol Vehicles	392,520
Detective Vehicle (1)	5,673
Detective Vehicle Up Fit	3,000
Equipment for Vehicles	80,527
Lenco Armored Vehicle	550,570
Polaris Ranger	55,500
9 Police Tahoes	500,000
Equipment for Tahoes & DB Unit	483,200
DB Vehicle	35,000
Motorcycles	65,000
MCT Computer for PD Cars	62,734
Body Cameras	5,260
Sensus Feedline Antenna	24,000
Radio Tower at Hospital (1/2 funded by Fire)	200,000
Jail Recapitalization	75,000
Remodel (Flr, Paint, 1st & 2nd Flr Bthrms)	79,892
Jail Plumbing	137,737
Wrought Iron Fencing/Gate Around Police Bay	6,800
Furniture	229
Bait Car Camera System	6,995
Paladin Drones	142,000
Realtime Crime Center	500,000
Axon Taser 10	86,784
P25 OMACS Microwave Link	33,333
M-Vac	51,000
DiagnostX Radio Wave Analyzer	56,615
Pole Camera System	17,000
SIU Roof Replacement	20,366
SIU Vehicle	30,260
TOTAL	3,778,221

FUND: JUVENILE (025)
DEPARTMENT: MUNICIPAL COURT
DEPARTMENT HEAD: GREG WIPFLI

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	36,282	46,718	45,583	49,960
BENEFITS	9,337	13,573	12,947	27,675
MATERIALS & SUPPLIES	551	1,400	1,400	1,400
OTHER SERVICES	197	235	235	193
TOTAL	46,368	61,926	60,164	79,229

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
FINES & FORFEITURES	60,467	57,812	42,950	55,975
INTEREST	4,275	3,235	4,026	2,985
TOTAL	64,743	61,047	46,976	58,960

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	95,468	68,437	56,866	107,039	6/30/2024
6/30/2024	107,039	64,743	46,368	125,414	6/30/2025
6/30/2025	125,414	46,976	60,164	112,226	6/30/2026 - EST
6/30/2026	112,226	58,960	79,229	91,957	6/30/2027 - EST

Excludes Capital Outlay (7,923) **10% Reserve**
84,034

PERSONAL SERVICES	
10-01 SALARIES	49,521
10-13 PDO BUYBACK	226
10-95 SALARY ADJUSTMENT	213
TOTAL PERSONAL SERVICES	49,960

BENEFITS	
15-01 SOCIAL SECURITY	3,822
15-02 RETIREMENT	6,994
15-03 GROUP HEALTH INSURANCE	13,025
15-04 WORKERS COMP INSURANCE	276
15-06 TRAVEL & SCHOOL	2,500
15-13 LIFE	192
15-14 DENTAL	763
15-20 OVERHEAD HEALTH CARE COST	103
TOTAL BENEFITS	27,675

MATERIALS & SUPPLIES	
20-41 SUPPLIES	1,400
TOTAL MATERIALS & SUPPLIES	1,400

OTHER SERVICES & CHARGES	
30-85 INSURANCE-FIRE & THEFT	193
TOTAL OTHER SERVICES & CHARGES	193

TOTAL DEPARTMENT REQUEST **79,229**

FUND: JUVENILE (025)
DEPARTMENT: MUNICIPAL COURT
DEPARTMENT HEAD: GREG WIPFLI
PAGE TWO

PERMANENT STAFFING	FY 26-27	FY 25-26
Juvenile Probation Officer	1	1
TOTAL	1	1

**PERSONNEL
POSITIONS
SUMMARY:**

2020-21 - 1.25
2021-22 - 1.25
2022-23 - 1.25
2023-24 - .25
2024-25 - .25
2025-26 - 1
2026-27 - 1

FY 20-21 PT Court Clerk removed
FY 22-23 moved .25 Municipal Prosecutor from Court (010-12)
FY 22-23 moved .25 Court Compliance Coordinator to Court (010-12)
FY 23-24 moved Juvenile Probation Officer to part time position
FY 25-26 Added 1 Juvenile Probation Officer (frmly PT)
FY 25-26 moved .25 Municipal Prosecutor to Court (010-1210)

FUND: POLICE STATE SEIZURES (030)*
DEPARTMENT: POLICE (62)
DEPARTMENT HEAD: GREG WIPFLI

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
BENEFITS	6,288	11,930	9,511	26,000
MATERIAL & SUPPLIES	10,326	7,935	5,485	10,375
OTHER SERVICES	50	1,800	1,800	1,800
CAPITAL OUTLAY	36,765	-	-	-
TOTAL	53,430	21,665	16,796	38,175

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
FINES & FORFEITURES	13,285	-	-	-
INVESTMENT INTEREST	3,893	3,345	2,821	2,075
TOTAL	17,177	3,345	2,821	2,075

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	109,437	23,212	10,448	122,201	6/30/2024
6/30/2024	122,201	17,177	53,430	85,949	6/30/2025
6/30/2025	85,949	2,821	16,796	71,974	6/30/2026 - EST
6/30/2026	71,974	2,075	38,175	35,874	6/30/2027 - EST

*This fund can only be used for drug enforcement

FINAL BUDGET 2026-2027

BENEFITS	
15-06 TRAVEL & SCHOOL	25,000
15-07 UNIFORMS/PROTECTIVE GEAR	1,000
TOTAL BENEFITS	26,000

MATERIALS & SUPPLIES	
20-34 MAINTENANCE OF EQUIPMENT	1,375
20-35 SMALL TOOLS & EQUIPMENT	4,000
20-41 SUPPLIES	5,000
TOTAL MATERIALS & SUPPLIES	10,375

OTHER SERVICES & CHARGES	
30-23 UPKEEP REAL PROPERTY	1,800
TOTAL OTHER SERVICES & CHARGES	1,800

TOTAL DEPARTMENT REQUEST	38,175
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FUND: POLICE SPECIAL PROJECTS (031)
DEPARTMENT: POLICE (62)
DEPARTMENT HEAD: GREG WIPFLI

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
MATERIALS & SUPPLIES	1,748	4,000	4,000	4,000
OTHER SERVICES	5,000	7,000	6,000	11,000
TOTAL	6,748	11,000	10,000	15,000

MATERIALS & SUPPLIES	
20-41 SUPPLIES	4,000
TOTAL MATERIALS & SUPPLIES	4,000

OTHER SERVICES & CHARGES	
31-08 SHOP WITH A COP	10,000
31-41 DONATIONS EXPENSE	1,000
TOTAL OTHER SERVICES & CHARGES	11,000

TOTAL DEPARTMENT REQUEST 15,000

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
INTERGOVERNMENTAL	1,000	-	-	-
INTEREST	3,201	2,410	3,071	2,250
MISCELLANEOUS	15,816	5,641	500	6,949
TOTAL	20,016	8,051	3,571	9,199

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	81,429	8,255	10,409	79,275	6/30/2024
6/30/2024	79,275	20,016	6,748	92,543	6/30/2025
6/30/2025	92,543	3,571	10,000	86,114	6/30/2026 - EST
6/30/2026	86,114	9,199	15,000	80,313	6/30/2027 - EST

FUND: EMPLOYEE ACTIVITY FUND (035)
 DEPARTMENT: MWC ACTIVITIES (38)
 DEPARTMENT HEAD: TROY BRADLEY

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
MATERIALS & SUPPLIES	6,112	8,747	8,149	8,997
OTHER SERVICES	10,919	12,750	22,173	15,250
TOTAL	17,031	21,497	30,322	24,247

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
INTEREST	585	795	758	580
MISCELLANEOUS	7,625	3,780	8,124	7,871
TRANSFERS IN	15,000	15,000	15,000	15,000
TOTAL	23,209	19,575	23,882	23,451

MATERIALS & SUPPLIES	
20-11 SWIM PARTY	1,747
20-12 CHRISTMAS PARTY	6,000
20-14 LUNCHEON-CHILI	250
20-20 FUNDRAISING SUPPLIES	500
20-21 ACTIVITIES SUPPLIES	250
20-79 FALL POTLUCK	250
TOTAL MATERIALS & SUPPLIES	8,997

OTHER SERVICES & CHARGES	
30-11 SWIM PARTY	500
30-12 CHRISTMAS PARTY	13,500
30-77 ACTIVITIES CHARGES	1,250
TOTAL OTHER SERVICES & CHARGES	15,250

TOTAL DEPARTMENT REQUEST 24,247

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	17,569	11,849	17,936	11,482	6/30/2024
6/30/2024	11,482	23,209	17,031	17,660	6/30/2025
6/30/2025	17,660	23,882	30,322	11,220	6/30/2026 - EST
6/30/2026	11,220	23,451	24,247	10,424	6/30/2027 - EST

FUND: POLICE - JAIL (036)
 DEPARTMENT: POLICE (62)
 DEPARTMENT HEAD: GREG WIPFLI

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
BENEFITS	1,522	3,748	3,748	53,500
MATERIALS & SUPPLIES	34,279	59,853	38,907	55,500
OTHER SERVICES	7,144	27,574	16,704	23,430
CAPITAL OUTLAY	-	19,000	19,000	-
TRANSFERS	-	-	-	150,000
TOTAL	42,945	110,175	78,359	282,430

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
CHARGES FOR SERVICES	93,199	104,996	56,779	166,524
FINES AND FORFEITURES	13,701	12,104	14,522	13,268
INVESTMENT INTEREST	10,196	7,715	10,528	7,935
TOTAL	117,096	124,815	81,829	187,727

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE
6/30/2023	181,401	105,491	47,385	239,506
6/30/2024	239,506	117,096	42,945	313,658
6/30/2025	313,658	81,829	78,359	317,128
6/30/2026	317,128	187,727	282,430	222,425

FINAL BUDGET 2026-2027

BENEFITS	
15-06 TRAVEL & SCHOOL	51,500
15-07 UNIFORMS	2,000
TOTAL BENEFITS	53,500

MATERIALS & SUPPLIES	
20-34 MAINTENANCE OF EQUIP	3,500
20-41 SUPPLIES	22,000
20-52 FEEDING PRISONERS	30,000
TOTAL MATERIALS & SUPPLIES	55,500

OTHER SERVICES & CHARGES	
30-23 UPKEEP OF REAL PROPERTY	8,000
30-40 CONTRACTUAL	15,430
TOTAL OTHER SERVICES & CHARGES	23,430

TRANSFERS TO OTHER FUNDS	
80-24 L&H FUND (240)	150,000
TOTAL TRANSFERS TO OTHER FUNDS	150,000

TOTAL DEPARTMENT REQUEST 282,430

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

Inmate phone cards-Citi Tele Coin	2,500
Livescan Maintenance	4,000
Xtract One yrly maintenance	8,430
MMPI/CP Testing	500
TOTAL	15,430

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

Washer & Dryer	19,000
TOTAL	19,000

FUND: POLICE IMPOUND FEES (37)
 DEPARTMENT: POLICE (62)
 DEPARTMENT HEAD: GREG WIPFLI

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
BENEFITS	8,990	22,965	10,869	69,500
MATERIALS & SUPPLIES	12,673	16,245	13,343	15,200
OTHER SERVICES	1,750	2,000	2,000	2,500
TRANSFERS OUT (143)	5,378	3,387	3,387	-
TOTAL	28,791	44,597	29,599	87,200

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
CHARGES FOR SERVICES	34,510	35,124	31,184	34,048
INVESTMENT INTEREST	5,436	4,110	5,320	4,035
TOTAL	39,946	39,234	36,504	38,083

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	104,051	50,347	11,647	142,752	6/30/2024
6/30/2024	142,752	39,946	28,791	153,907	6/30/2025
6/30/2025	153,907	36,504	29,599	160,812	6/30/2026 - EST
6/30/2026	160,812	38,083	87,200	111,695	6/30/2027 - EST

FINAL BUDGET 2026-2027

BENEFITS	
15-06 TRAVEL & SCHOOL	68,000
15-07 UNIFORMS/PROTECTIVE GEAR	1,500
TOTAL BENEFITS	69,500

MATERIALS & SUPPLIES	
20-34 MAINTENANCE OF EQUIPMENT	3,000
20-35 SMALL TOOLS & EQUIPMENT	5,000
20-41 SUPPLIES	7,200
TOTAL MATERIALS & SUPPLIES	15,200

OTHER SERVICES & CHARGES	
30-23 UPKEEP REAL PROPERTY	2,500
TOTAL OTHER SERVICES & CHARGES	2,500

TOTAL DEPARTMENT REQUEST	87,200
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FUND: FIRE (040)
DEPARTMENT: FIRE (64)
DEPARTMENT HEAD: DOUG BEABOUT

FINAL BUDGET 2026-2027

SWORN EMPLOYEES (6410)

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	10,185,568	10,208,072	10,373,253	10,416,612
BENEFITS	3,350,109	3,533,593	3,375,942	3,550,421
MATERIALS & SUPPLIES	671,101	698,476	674,309	783,099
OTHER SERVICES	459,545	474,653	415,116	446,175
PURCHASED SERVICES	89,932	76,283	80,839	75,000
TRANSFERS	402,000	769,837	769,837	564,553
TOTAL	15,158,255	15,760,914	15,689,296	15,835,860

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
TAXES	5,484,655	5,539,605	5,630,278	5,572,367
LICENSES & PERMITS	6,575	6,781	5,599	6,250
CHARGE FOR SERVICES	33,552	24,917	134,312	499
INVESTMENT INTEREST	386,338	291,617	363,640	276,840
MISCELLANEOUS	9,317	4,375	6,505	-
ASSET RETIREMENT	3,948	-	-	-
TRANSFERS IN	9,318,842	9,343,417	9,463,080	9,349,328
INTERGOVERNMENTAL	1,000	-	-	-
TOTAL	15,244,226	15,210,712	15,603,414	15,205,283

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE
6/30/2023	8,860,897	15,492,056	14,104,390	10,248,563
6/30/2024	10,248,563	15,244,226	15,158,255	10,334,533
6/30/2025	10,334,533	15,603,414	15,689,296	10,248,651
6/30/2026	10,248,651	15,205,283	15,835,860	9,618,073

Excludes Transfers Out (1,527,131) **10% Reserve**
8,721,520

PERSONAL SERVICES	
10-01 SALARIES	8,553,378
10-05 COMMITTEE INCENTIVE PAY	34,420
10-06 COLLEGE INCENTIVE	35,070
10-08 OVERTIME OT1	202,055
10-09 CONSTANT MANNING OT2	250,000
10-10 LONGEVITY	170,706
10-11 SICK LEAVE BUYBACK - OVER BANK	115,034
10-12 VACATION BUYBACK	37,575
10-13 PDO BUYBACK	201,567
10-14 SICK LEAVE INCENTIVE	76,500
10-16 HAZ MAT PAY	96,000
10-17 ADDITIONAL INCENTIVE	7,561
10-18 SEPARATION PAY	200,000
10-19 INSPECTOR ON CALL	5,700
10-42 OVERTIME OT3	2,500
10-95 1X SALARY ADJUSTMENT	18,875
TOTAL PERSONAL SERVICES	10,006,941

BENEFITS	
15-01 SOCIAL SECURITY	145,101
15-02 EMPLOYEES' RETIREMENT	1,336,115
15-03 GROUP INSURANCE	1,017,891
15-04 WORKERS COMP INSURANCE	321,699
15-06 TRAVEL & SCHOOL	5,200
15-07 UNIFORMS & PROTECTIVE GEAR	70,000
15-13 LIFE	16,320
15-14 DENTAL	76,708
15-20 OVERHEAD HEALTH COST	8,755
15-26 MEDICAL & PHYSICALS	20,000
15-98 RETIREE INSURANCE	373,493
TOTAL BENEFITS	3,391,282

MATERIALS & SUPPLIES	
20-34 MAINTENANCE OF EQUIPMENT	95,000
20-36 SPECIAL OPS/HAZMAT SUPPLIES	19,800
20-37 SCBA PARTS & SUPPLIES	15,450
20-38 EMS SUPPLIES	30,000
20-41 SUPPLIES	30,000

(CONTINUED)

FY 17-18 - Ordinance 3308 which was effective 1/1/18 increased sales tax to this fund .2166%.

FUND: FIRE (040)
DEPARTMENT: FIRE (64)
DEPARTMENT HEAD: DOUG BEABOUT
PAGE TWO

PERMANENT STAFFING	FY 26-27	FY 25-26
Division 6410		
Shift Commander	3	3
Chief of Training	1	1
Fire Marshall	1	1
Fire Inspector	4	4
Captain/Major	18	18
Apparatus Operator/Lt.	18	18
Firefighter	39	39
Training Captain	1	1
TOTAL	85	85
Division 6420		
Admin. Secretary	1	1
Fire Chief	1	1
Chief of Administration	1	1
Communications Coordinator - IT	0.27	0.27
Communications Technician	0.40	0.40
TOTAL	3.67	3.67
TOTAL 6410 & 6420	88.67	88.67

FY 20-21: Changed Prog Mgr to Chief of Administration
 FY 21-22: Added Fire Inspector
 FY 22-23: Removed Vacant Fire Inspector
 FY 23-24: Added Fire Inspector, Training Captain
 FY 24-25: Added .40 Communications Technician

PERSONNEL
POSITIONS
SUMMARY:
 2020-21 - 86.27
 2021-22 - 87.27
 2022-23 - 86.27
 2023-24 - 88.27
 2024-25 - 88.67
 2025-26 - 88.67
2026-27 - 88.67

20-63 FLEET FUEL	77,413
20-64 FLEET PARTS	274,989
20-65 FLEET LABOR	195,027
TOTAL MATERIALS & SUPPLIES	737,679

OTHER SERVICES & CHARGES	
30-21 SURPLUS PROPERTY	6,065
30-23 UPKEEP REAL PROPERTY	75,000
30-40 CONTRACTUAL	25,000
30-43 ANNUAL SOFTWARE MAINTENANCE	65,600
30-54 VEHICLE ACCIDENT INSURANCE	6,100
30-56 POINT OF SALE FEES	1,000
30-72 MEMBERSHIPS & SUBSCRIPTIONS	8,251
30-85 INSUR: FIRE, THEFT, LIAB, LABOR RELATION	142,215
30-86 AUDIT	12,874
TOTAL OTHER SERVICES & CHARGES	342,105

PURCHASED SERVICES	
31-01 UTILITIES	60,000
31-02 COMMUNICATIONS	15,000
TOTAL PURCHASED SERVICES	75,000

TRANSFERS	
80-35 EMPLOYEE ACTIVITY (035)	2,500
80-41 FIRE CAP (041)	335,000
TOTAL TRANSFERS	337,500

TOTAL DIVISION REQUEST (6410) 14,890,507

(CONTINUED)

FUND: FIRE (040)
 DEPARTMENT: FIRE (64)
 DEPARTMENT HEAD: DOUG BEABOUT
 PAGE THREE

SWORN EMPLOYEES (6410)	
CONTRACTUAL (30-40) CURRENT BUDGET YEAR SUPPRESSION DIVISION 6410	
Copy Rental and Supplies	4,400
Pest Control	2,850
Employment Ads	1,000
Contract Negotiations & Arbitration	12,000
Fire Station Alarm Monitoring	2,400
Annual Grease Trap Cleanout	1,750
Polygraphs	600
TOTAL	25,000

TRAINING DIVISION (6412)	
CONTRACTUAL (30-40) CURRENT BUDGET YEAR TRAINING DIVISION 6412	
External Training Resources	25,000
TOTAL	25,000

FIRE PREVENTION DIVISION (6411)

MATERIALS & SUPPLIES	
20-34 MAINTENANCE OF EQUIPMENT	200
20-41 SUPPLIES	15,220
TOTAL MATERIALS & SUPPLIES	15,420

OTHER SERVICES & CHARGES	
30-72 MEMBERSHIPS/SUBSCRIPTIONS	2,425
30-73 PUBLICATIONS	2,400
TOTAL OTHER SERVICES & CHARGES	4,825

TOTAL DIVISION REQUEST (6411)	20,245
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TRAINING DIVISION (6412)

MATERIALS & SUPPLIES	
20-34 MAINTENANCE OF EQUIPMENT	5,000
20-41 SUPPLIES	25,000
TOTAL MATERIALS & SUPPLIES	30,000

OTHER SERVICES & CHARGES	
30-40 CONTRACTUAL	25,000
30-73 PUBLICATIONS	5,000
30-75 TUITION/FEEES FOR TRAINING & CONF	60,000
30-76 TRAVEL AND MEALS	9,245
TOTAL OTHER SERVICES & CHARGES	99,245

TOTAL DIVISION REQUEST (6412)	129,245
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(CONTINUED)

FUND: FIRE (040)
 DEPARTMENT: FIRE (64)
 DEPARTMENT HEAD: DOUG BEABOUT
 PAGE FOUR

CIVILIAN EMPLOYEES (6420)	
PERSONAL SERVICES	
10-01 SALARIES	382,129
10-03 OVERTIME	250
10-05 COMMITTEE INCENTIVE PAY	780
10-07 ALLOWANCES	1,783
10-10 LONGEVITY	7,904
10-11 SICK LEAVE BUYBACK - OVER BANK	6,725
10-12 VL BUYBACK	1,921
10-13 PDO BUYBACK	3,005
10-14 SICK LEAVE INCENTIVE	2,835
10-17 ADDITIONAL INCENTIVE	1,524
10-95 1X SALARY ADJUSTMENT	815
TOTAL PERSONAL SERVICES	409,671
BENEFITS	
15-01 SOCIAL SECURITY	31,340
15-02 EMPLOYEES' RETIREMENT	69,221
15-03 GROUP INSURANCE	41,066
15-06 TRAVEL & SCHOOL	4,000
15-13 LIFE	705
15-14 DENTAL	3,059
15-20 OVERHEAD HEALTH COST	1,051
15-98 RETIREE INSURANCE	8,698
TOTAL BENEFITS	159,139
TOTAL DIVISION REQUEST (6420)	568,810
TRANSFERS (0000)	
80-14 TECHNOLOGY (014)	215,053
80-64 FIRE/PD TRAINING CENTER (044)	12,000
TOTAL TRANSFERS	227,053
TOTAL DIVISION REQUEST (0000)	227,053
TOTAL DEPARTMENT REQUEST	15,835,860

A capital outlay fund for Fire was created in 04-05. The funding source for the capitalization of Fund 041, comes from transfers out of the operational Fund, 040 and includes a sales tax for capital outlay which was approved 1-1-12. The sales tax approved 1-1-12 is deposited directly into Fund 041.

FUND: FIRE CAPITALIZATION (041)
DEPARTMENT: FIRE (64)
DEPARTMENT HEAD: DOUG BEABOUT

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
MATERIALS & SUPPLIES	193,545	443,497	284,037	224,250
CAPITAL OUTLAY	307,468	2,678,645	2,678,645	378,500
TOTAL	501,013	3,122,142	2,962,682	602,750

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
TAXES	427,679	431,964	439,034	434,518
INTEREST	110,722	82,402	100,112	69,758
ASSET RETIREMENT	5,280	-	-	-
TRANSFERS (Fire 040)	274,500	450,000	450,000	335,000
TOTAL	818,180	964,366	989,146	839,276

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	2,266,633	784,052	245,463	2,805,222	6/30/2024
6/30/2024	2,805,222	818,180	501,013	3,122,389	6/30/2025
6/30/2025	3,122,389	989,146	2,962,682	1,148,854	6/30/2026 - EST
6/30/2026	1,148,854	839,276	602,750	1,385,380	6/30/2027 - EST

FINAL BUDGET 2026-2027

MATERIALS & SUPPLIES	
20-35 SMALL TOOLS & EQUIPMENT	224,250
TOTAL MATERIALS & SUPPLIES	224,250

CAPITAL OUTLAY	
40-02 EQUIPMENT	103,000
40-07 BUILDING	13,000
40-15 IOB	262,500
TOTAL CAPITAL OUTLAY	378,500

TOTAL DEPARTMENT REQUEST	602,750
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CAPITAL OUTLAY CURRENT BUDGET YEAR

Radio Analog K4 Site YR 1 of 3	65,000
Concrete Repair St #1 & St #6	250,000
Overhead Door Safety Lights	12,500
2nd Floor Flooring -Stations #2,3,4,6	13,000
Hose Dryer Station #1	13,000
PPE Extractor Replacement -St #3 & #5 (Yr 1 of 3)	25,000
TOTAL	378,500

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

P25 OMAC Microwave Link	33,333
5 Yr Apparatus Repl Program	1,004,467
Training Captain Vehicle	64,578
Radio Tower at Hospital (1/2 funded by Police)	200,000
Station Appliances	5,500
Station 2 Mower	7,000
Electronic Drafting Table	8,500
Command Vehicle	91,075
Fire Station Flooring	12,000
Command Veh Radios/Charge	3,481
Station Concrete Work	105,739
Fire Prevention Vehicle	48,000
F550 RESQ Box Up Fit	31,525
Radio Wave Analyzer	27,885
Hose Dryers	13,000
Ladder Truck #6 Refurb	878,945
Whole Stn #1 Generator	65,617
Roof at Station #1	78,000
TOTAL	2,678,645

FUND: FIRE/PD TRAINING CENTER (044)
DEPARTMENT: FIRE (64)
DEPARTMENT HEAD: DOUG BEABOUT

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
MATERIALS & SUPPLIES	-	-	-	19,000
OTHER SERVICES & CHARGES	-	-	-	20,000
TOTAL	-	-	-	39,000

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
MISCELLANEOUS	-	-	-	133,665
TRANSFERS	-	-	-	24,000
TOTAL	-	-	-	157,665

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE
6/30/2023	-	-	-	- 6/30/2024
6/30/2024	-	-	-	- 6/30/2025
6/30/2025	-	-	-	- 6/30/2026 - EST
6/30/2026	-	157,665	39,000	118,665 6/30/2027 - EST

FINAL BUDGET 2026-2027

MATERIALS & SUPPLIES	
20-35 SMALL TOOLS & EQUIPMENT	2,000
20-41 SUPPLIES	17,000
TOTAL MATERIALS & SUPPLIES	19,000
OTHER SERVICES & CHARGES	
30-01 UTILITIES	12,000
30-23 UPKEEP REAL PROPERTY	3,000
30-40 CONTRACTUAL	5,000
TOTAL OTHER SERVICES & CHARGES	20,000
TOTAL DEPARTMENT REQUEST	39,000

FUND: CAPITAL DRAINAGE (060)
DEPARTMENT: DRAINAGE IMPROVEMENTS (072)
DEPARTMENT HEAD: PAUL STREETS

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	224,366	227,902	232,603	239,788
BENEFITS	91,044	98,254	98,282	118,120
MATERIALS & SUPPLIES	61,475	142,199	144,226	134,458
OTHER SERVICES	46,874	111,291	111,291	66,574
CAPITAL OUTLAY	238,332	250,943	250,943	-
TOTAL	662,091	830,589	837,344	558,940

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
CHARGES FOR SERVICES	473,652	472,146	471,801	472,652
INTEREST	11,908	6,280	4,102	1,500
MISCELLANEOUS	1,800	1,800	1,800	1,800
TRANSFERS	-	250,943	250,943	-
TOTAL	487,360	731,169	728,646	475,952

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE
6/30/2023	444,840	491,227	477,496	458,571
6/30/2024	458,571	487,360	662,091	283,841
6/30/2025	283,841	728,646	837,344	175,142
6/30/2026	175,142	475,952	558,940	92,153

Excludes Capital Outlay (55,894) 10% Reserve
36,259

PERSONAL SERVICES	
10-01 SALARY	220,921
10-03 OVERTIME	500
10-07 ALLOWANCES	770
10-10 LONGEVITY	11,097
10-11 SL BUYBACK	583
10-12 VL BUYBACK	315
10-13 PDO BUYBACK	684
10-14 SICK LEAVE INCENTIVE	2,025
10-17 ADDITIONAL INCENTIVE	1,500
10-19 ON CALL	700
10-95 1X SALARY ADJUSTMENT	693
TOTAL PERSONAL SERVICES	239,788

BENEFITS	
15-01 SOCIAL SECURITY	18,344
15-02 EMPLOYEES' RETIREMENT	33,570
15-03 GROUP INSURANCE	39,208
15-04 WORKER'S COMP INSURANCE	18,376
15-06 TRAVEL & SCHOOL	1,000
15-07 UNIFORMS	1,750
15-13 LIFE	624
15-14 DENTAL	2,739
15-20 OVERHEAD HEALTH CARE COST	335
15-98 RETIREE HEALTH INSURANCE	2,174
TOTAL BENEFITS	118,120

MATERIALS & SUPPLIES	
20-35 SMALL TOOLS & EQUIPMENT	500
20-41 SUPPLIES	37,500
20-63 FLEET FUEL	12,070
20-64 FLEET PARTS	46,042
20-65 FLEET LABOR	38,346
TOTAL MATERIALS & SUPPLIES	134,458

(CONTINUED)

FUND: CAPITAL DRAINAGE (060)
DEPARTMENT: DRAINAGE IMPROVEMENTS (072)
DEPARTMENT HEAD: PAUL STREETS
PAGE TWO

PERMANENT STAFFING	FY 26-27	FY 25-26
Street Supervisor	0.25	0.25
Equipment Operator III	1	1
Equipment Operator II	2	2
TOTAL	3.25	3.25

FY 22-23 moved .50 Street Project Supervisor to 010-09 Street

PERSONNEL
POSITIONS
SUMMARY:

2020-21 - 3.75
2021-22 - 3.75
2022-23 - 3.25
2023-24 - 3.25
2024-25 - 3.25
2025-26 - 3.25
2026-27 - 3.25

OTHER SERVICES & CHARGES	
30-22 PWA REIMBURSEMENT	61,635
30-85 INSURANCE-FIRE, THEFT, LIAB	4,939
TOTAL OTHER SERVICES & CHARGES	66,574

TOTAL DEPARTMENT REQUEST 558,940

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL	
Dump Truck- OnRoad2 Grant	250,943
TOTAL	250,943

FUND: STORM WATER QUALITY (061)
DEPARTMENT: STORM WATER QUALITY (61)
DEPARTMENT HEAD: PAUL STREETS

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET	ACTUAL	BUDGET
	2024-25	2025-26	2025-26	2026-27
PERSONAL SERVICES	313,301	367,219	344,763	384,902
BENEFITS	111,339	143,758	124,379	141,315
MATERIALS & SUPPLIES	71,079	108,247	73,490	114,007
OTHER SERVICES	354,760	1,061,805	1,055,373	439,482
CAPITAL OUTLAY	133,552	346,837	346,837	205,000
TRANSFERS OUT	41,907	86,221	86,221	92,148
TOTAL	1,025,939	2,114,087	2,031,064	1,376,854

REVENUES	AMENDED		ESTIMATED	
	540,403			
LICENSES & PERMITS	4,095	2,710	3,168	2,789
INTERGOVERNMENTAL	15,058	17,108	6,886	11,905
CHARGES FOR SERVICES	794,359	791,679	1,174,237	1,228,388
INTEREST	57,622	43,995	51,588	36,540
TRANSFERS	85,989	346,808	346,808	-
MISCELLANEOUS	-	-	137	-
TOTAL	957,123	1,202,300	1,582,823	1,279,622

BUDGETARY	BUDGET				
FUND BALANCE:	FUND BAL.	REVENUES	EXPENSES	BALANCE	
6/30/2023	1,489,045	860,193	684,862	1,664,376	6/30/2024
6/30/2024	1,664,376	957,123	1,025,939	1,595,559	6/30/2025
6/30/2025	1,595,559	1,582,823	2,031,064	1,147,319	6/30/2026 - EST
6/30/2026	1,147,319	1,279,622	1,376,854	1,050,086	6/30/2027 - EST

Excludes Capital Outlay & Transfers Out
(107,971) 10% Reserve
942,116

FINAL BUDGET 2026-2027

PERSONAL SERVICES	
10-01 SALARIES	317,885
10-02 WAGES	25,000
10-03 OVERTIME	12,500
10-07 ALLOWANCES	2,253
10-10 LONGEVITY	5,994
10-11 SL BUYBACK	2,556
10-12 VL BUYBACK	2,615
10-13 PDO BUYBACK	768
10-14 SICK LEAVE INCENTIVE	3,078
10-17 ADDITIONAL INCENTIVE	1,404
10-19 ON CALL	9,800
10-95 SALARY ADJUSTMENT	1,049
TOTAL PERSONAL SERVICES	384,902

BENEFITS	
15-01 SOCIAL SECURITY	29,445
15-02 EMPLOYEES' RETIREMENT	50,386
15-03 GROUP INSURANCE	39,809
15-04 WORKER'S COMP INSURANCE	2,077
15-06 TRAVEL & SCHOOL	11,550
15-07 UNIFORMS	4,100
15-13 LIFE	849
15-14 DENTAL	2,644
15-20 OVERHEAD HEALTH CARE COST	455
TOTAL BENEFITS	141,315

MATERIALS & SUPPLIES	
20-34 MAINTENANCE OF EQUIPMENT	5,000
20-35 SMALL TOOLS AND EQUIPMENT	6,500
20-41 SUPPLIES	55,250
20-49 CHEMICALS	17,000
20-63 FLEET FUEL	4,349
20-64 FLEET PARTS	15,915
20-65 FLEET LABOR	9,993
TOTAL MATERIALS & SUPPLIES	114,007

(CONTINUED)

FUND: STORM WATER QUALITY (061)
DEPARTMENT: STORM WATER QUALITY (61)
DEPARTMENT HEAD: PAUL STREETS
PAGE TWO

PERMANENT STAFFING	FY 26-27	FY 25-26
Asst Public Works Director	0.25	0.25
Storm Water Project Supervisor	1	1
Storm Water Quality Tech	3	3
GIS Coordinator	0.17	0.17
TOTAL	4.42	4.42
PART TIME (1 person = .5)	FY 26-27	FY 25-26
Storm Water Technician	0.5	0.5

FY 20-21 Added Part-time intern
 FY 20-21 SW Manager moved to Fund 190
 FY 21-22 .25 City Engineer from PWA (075)
 FY 21-22 Eliminated PT Intern
 FY 22-23 Replaced City Engineer with Asst PWA director
 FY 23-24 Replace 2 seasonal with 1 Part Time

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

Safety Storage Locker	10,000
3/4 Ton 4x4 Extended Cab Truck	27,463
IDEXX Quanti-Tray Sealer	6,000
CCTV Inspection Unit	15,977
Outdoor Emerg Shower	5,500
Hach FH950 Flow Meter	8,000
Concrete HHW Locker Area	52,500
Storage Locker Doors/Shel	60,000
Smartboard for Virtual and Public Meetings	12,000
Semi-OnRoad2 Grant	107,797
Water Quality Meter	9,600
Paint Can Crusher	25,000
GPS Receiver	7,000
TOTAL	346,837

CAPITAL OUTLAY CURRENT BUDGET YEAR

(2) 1/2 Ton 4WD Truck Ext Cab	105,000
D&D Automotive Remodel	100,000
TOTAL	205,000

PERSONNEL POSITIONS SUMMARY:
 2020-21 - 4.17
 2021-22 - 4.42
 2022-23 - 4.42
 2023-24 - 4.42
 2024-25 - 4.42
 2025-26 - 4.42
2026-27 - 4.42

OTHER SERVICES & CHARGES	
30-01 UTILITIES & COMMUNICATIONS	20,100
30-21 SURPLUS PROPERTY	1,230
30-22 PWA REIMBURSEMENT	81,898
30-23 UPKEEP REAL PROPERTY	14,500
30-40 CONTRACTUAL	292,450
30-43 HARDWARE/SOFTWARE	7,500
30-49 CREDIT CARD FEES	4,500
30-54 VEHICLE ACCIDENT INSURANCE	1,000
30-72 MEMBERSHIPS & SUBSCRIPTIONS	4,800
30-85 INSURANCE - FIRE, THEFT, LIAB	10,511
30-86 ANNUAL AUDIT	993
TOTAL OTHER SERVICES & CHARGES	439,482

CAPITAL OUTLAY

40-01 VEHICLES	105,000
40-14 REMODEL	100,000
TOTAL CAPITAL OUTLAY	205,000

TRANSFERS

80-33 GENERAL FUND (010)	41,907
80-14 TECHNOLOGY (014)	50,241
TOTAL TRANSFERS	92,148

TOTAL DEPARTMENT REQUEST 1,376,854

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

Household Hazardous Waste Disposal (5X \$20K)	100,000
Public Education Development	5,000
Public Education Advertising	5,000
Water Quality Replicate Samples	4,500
Unifirst - Mats, Rugs, and Lab Towels	2,000
Hazardous Spill Cleanup	20,000
TV and Electronics Disposal	5,000
Bacteria Source Tracking	20,000
MAC Fire Systems Monitoring	550
USGS Gage Station Maintenance	25,400
Arbor Day Foundation	5,000
D&D Auto Building Eval & Design	100,000
TOTAL	292,450

FUND: STREET TAX (065)
DEPARTMENT: DEDICATED TAX: STREET / PARKS / TRAILS & SIDEWALKS / PUBLIC TRANSPORTATION
DEPARTMENT HEAD: PAUL STREETS

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
MATERIALS & SUPPLIES	3,364	2,500	2,500	2,500
OTHER SERVICES	327,532	381,000	293,908	294,000
CAPITAL OUTLAY	263,506	2,267,540	2,267,540	250,000
TOTAL	594,402	2,651,040	2,563,948	546,500

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
TAXES	570,238	575,951	585,379	579,358
INTEREST	94,304	71,512	88,530	68,090
MISCELLANEOUS	21,280	-	-	-
TRANSFERS	-	254,000	254,000	-
TOTAL	685,823	901,463	927,909	647,448

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	2,397,811	668,808	569,166	2,497,454	6/30/2024
6/30/2024	2,497,454	685,823	594,402	2,588,874	6/30/2025
6/30/2025	2,588,874	927,909	2,563,948	952,834	6/30/2026 - EST
6/30/2026	952,834	647,448	546,500	1,053,782	6/30/2027 - EST

*Funding from Ordinance 3145. Sales Tax effective January 1, 2012.
 Restricted for Streets, Parks, Trails & Sidewalks and Public Transportation
 as approved by the City Council.*

FINAL BUDGET 2026-2027

PARKS (23)	
CAPITAL OUTLAY	
40-02 EQUIPMENT	250,000
TOTAL CAPITAL OUTLAY	250,000
TOTAL DIVISION REQUEST	250,000

STREETS (66)	
OTHER SERVICES & CHARGES	
30-40 CONTRACTUAL	123,000
TOTAL OTHER SERVICES & CHARGES	123,000
TOTAL DIVISION REQUEST	123,000

PUBLIC TRANSPORTATION (87)	
MATERIALS & SUPPLIES	
20-41 SUPPLIES	2,500
TOTAL MATERIAL & SUPPLIES	2,500
OTHER SERVICES & CHARGES	
30-23 UPKEEP REAL PROPERTY	4,000
30-40 CONTRACTUAL	167,000
TOTAL OTHER SERVICES & CHARGES	171,000
TOTAL DIVISION REQUEST	173,500
TOTAL DEPARTMENT REQUEST	546,500

(CONTINUED)

FUND: STREET TAX (065)

DEPARTMENT: DEDICATED TAX: STREET / PARKS / TRAILS & SIDEWALKS / PUBLIC TRANSPORTATION

DEPARTMENT HEAD: PAUL STREETS

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FUND BALANCE ACTUAL AT 6-30-24				
DIVISION/DEPT	6/30/23 FUND BALANCE	25% SALES TAX REVENUES	ACTUAL EXPENSES	6/30/24 FUND BALANCE
STREETS - 66/09	474,512	144,183	377,041	241,654
PARKS - 23	570,132	144,183	42,243	672,072
TRAILS & SIDEWALKS - 06	421,031	144,183	56,833	508,381
PUBLIC TRANSPORTATION - 87	672,074	144,183	93,049	723,208
MISCELLANEOUS	11,500	-	-	11,500
INTEREST	248,562	92,077	-	340,639
	<u>2,397,811</u>	<u>668,809</u>	<u>569,166</u>	<u>2,497,454</u>

FUND BALANCE ACTUAL AT 6-30-25				
DIVISION/DEPT	6/30/24 FUND BALANCE	25% SALES TAX REVENUES	ACTUAL EXPENSES	6/30/25 FUND BALANCE
STREETS - 66/09	241,654	142,560	204,409	179,804
PARKS - 23	672,072	142,560	107,104	707,528
TRAILS & SIDEWALKS - 06	508,381	142,560	117,727	533,213
PUBLIC TRANSPORTATION - 87	723,208	142,560	165,162	700,606
MISCELLANEOUS	11,500	21,280	-	32,780
INTEREST	340,639	94,304	-	434,943
	<u>2,497,454</u>	<u>685,822</u>	<u>594,402</u>	<u>2,588,874</u>

FUND BALANCE ESTIMATED ACTUAL AT 6-30-26				
DIVISION/DEPT	6/30/25 FUND BALANCE	25% SALES TAX REVENUES	ACTUAL EXPENSES	6/30/26 FUND BALANCE
STREETS - 66/09	179,804	146,345	197,908	128,241
PARKS - 23	707,528	146,345	677,616	176,257
TRAILS & SIDEWALKS - 06	533,213	146,345	1,441,472	(761,914)
PUBLIC TRANSPORTATION - 87	700,606	146,345	246,952	599,998
MISCELLANEOUS	32,780	-	-	32,780
TRANSFERS	-	254,000	-	254,000
INTEREST	434,943	88,530	-	523,473
	<u>2,588,874</u>	<u>927,909</u>	<u>2,563,948</u>	<u>952,835</u>

FUND BALANCE ESTIMATED ACTUAL AT 6-30-27				
DIVISION/DEPT	6/30/26 FUND BALANCE	25% SALES TAX REVENUES	ACTUAL EXPENSES	6/30/27 FUND BALANCE
STREETS - 66/09	128,241	144,840	123,000	150,080
PARKS - 23	176,257	144,840	250,000	71,096
TRAILS & SIDEWALKS - 06	(761,914)	144,840	-	(617,074)
PUBLIC TRANSPORTATION - 87	599,998	144,840	173,500	571,338
MISCELLANEOUS	32,780	-	-	32,780
TRANSFERS	254,000	-	-	254,000
INTEREST	523,473	68,090	-	591,563
	<u>952,835</u>	<u>647,448</u>	<u>546,500</u>	<u>1,053,783</u>

PARKS (23)

CAPITAL OUTLAY CURRENT BUDGET YEAR

Spirit Playground (2310)	250,000
TOTAL	<u>250,000</u>

STREETS (66)

CONTRACTUAL CURRENT BUDGET YEAR

Pavement Management System Eval (66)	3,000
Midstate Traffic Control (66)	120,000
TOTAL	<u>123,000</u>

PUBLIC TRANSPORTATION (87)

CONTRACTUAL CURRENT BUDGET YEAR

Transit Embark (87)(Cost Shared with Fund 009-1410)	150,000
Cleaning Bus Stop Shelters (87)	17,000
TOTAL	<u>167,000</u>

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

Pool Liner (3 Yr Funding) (23)	223,216
Trail Lighting (06)	80,000
Walking Trail/ Optimist Park	50,000
SCIP 3 match Rec Trail	75,000
SCIP Rec Trail PH 3 Grant	251,909
Spray Park Relocation	100,000
Rail w/Trail Ph 2 & 3	4,400
Spirit Playground (1st Yr Funding)	350,000
Westminster / 10th Resurfacing	75,000
Bus Stop Shelters	73,452
Bomber Trail Ph4 (06)	200,000
ODOT Sidewalk Prj-NE 23	300,000
Crutcho Creek Trail- North (06)	240,000
Crutcho Creek Connector (06)	182,000
Sidewalks	62,563
	<u>2,267,540</u>

FUND: EMERGENCY OPERATIONS (070)
DEPARTMENT: EMERG OPERATION FUND (21)
DEPARTMENT HEAD: RYAN RUSHING
PAGE TWO

PERMANENT STAFFING	FY 26-27	FY 25-26
EOC Manager	1	1
Communication Spec I	2.5	2.5
911 Coordinator	1	1
TOTAL	4.5	4.5

FY 21-22: Added 911 Supervisor
 FY 21-22: Added Comm Spec I and deleted (1) Comm Spec II
 FY 23-24 Changed 911 Supervisor to 911 Coordinator
 FY 23-24 Changed .50 Comm Spec II to Comm Spec I
 FY 25-26 Added (1) Communication Specialist I

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

Storm Warning System	45,000
Siren Maintenance	30,000
TOTAL	75,000

CAPITAL OUTLAY CURRENT BUDGET YEAR

Eventide Speech Factor AI Plugin	18,000
Cabinets for ECC Breakroom (Yr 2 of 2)	6,500
CAD Console Replacement (Yr 2 of 2)	67,268
TOTAL	91,768

**PERSONNEL
 POSITIONS
 SUMMARY:**
 2020-21 - 2.5
 2021-22 - 3.5
 2022-23 - 3.5
 2023-24 - 3.5
 2024-25 - 3.5
 2025-26 - 4.5
2026-27 - 4.5

CAPITAL OUTLAY

40-02 EQUIPMENT	85,268
40-14 REMODEL	6,500
TOTAL CAPITAL OUTLAY	91,768

TRANSFERS TO OTHER FUNDS

80-14 TECHNOLOGY (014)	107,847
TOTAL TRANSFERS	107,847

TOTAL DEPARTMENT REQUEST 1,316,875

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

Remodel	6,500
Pro Q & A Software for EMD (Multi Yr Funding)	107,984
Scheduling Software	6,000
A/C Condenser Heater	4,705
(5) Wireless Headsets/BAS	3,000
Equip/Furniture for EOC	10,810
Handheld Radios	328
Portable Emergency Equip	14,360
Eventide Nexlog 740	49,742
Storm Siren Equipment	18,958
(3) Computers; (4) Laptops	6,960
CAD Station Furniture Rplcmnt	54,732
Edmond Backup ECC	15,000
Wave Analyzer	25,000
RapidWarn	25,000
P25 OMACS Microwave Link	33,333
TOTAL	382,412

FUND: PUBLIC WORKS ADMINISTRATION (075)
DEPARTMENT: PUBLIC WORKS ADMINISTRATION (30)
DEPARTMENT HEAD: PAUL STREETS

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	811,387	1,274,018	1,079,293	1,470,951
BENEFITS	255,011	428,140	350,077	489,741
MATERIALS & SUPPLIES	8,060	20,685	16,126	35,585
OTHER SERVICES	48,153	90,179	56,212	114,543
CAPITAL OUTLAY	179,230	839,794	839,794	700,000
TRANSFER OUT	130,000	29,586	29,586	27,275
TOTAL	1,431,841	2,682,402	2,371,088	2,838,094

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
CHARGES FOR SERVICES	1,424,182	2,385,448	2,385,448	2,814,378
INTEREST	43,134	34,000	53,097	43,165
TRANSFERS	-	96,659	96,659	96,214
TOTAL	1,467,316	2,516,107	2,535,204	2,953,757

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	1,052,349	1,360,348	1,233,707	1,178,989	6/30/2024
6/30/2024	1,178,989	1,467,316	1,431,841	1,214,464	6/30/2025
6/30/2025	1,214,464	2,535,204	2,371,088	1,378,579	6/30/2026 - EST
6/30/2026	1,378,579	2,953,757	2,838,094	1,494,242	6/30/2027 - EST

FINAL BUDGET 2026-2027

PERSONAL SERVICES	
10-01 SALARIES	1,290,570
10-02 WAGES	86,500
10-03 OVERTIME	3,903
10-07 ALLOWANCES	20,151
10-10 LONGEVITY	26,339
10-11 SL BUYBACK	12,610
10-12 VL BUYBACK	6,922
10-13 PDO BUYBACK	6,071
10-14 SL INCENTIVE	8,273
10-17 ADDITIONAL INCENTIVE	5,827
10-19 ON CALL	500
10-95 1X SALARY ADJUSTMENT	3,285
TOTAL PERSONAL SERVICES	1,470,951

BENEFITS	
15-01 SOCIAL SECURITY	112,528
15-02 EMPLOYEES' RETIREMENT	193,823
15-03 GROUP INSURANCE	111,645
15-04 WORKERS COMP INSURANCE	7,253
15-06 TRAVEL & SCHOOL	42,850
15-13 LIFE	2,766
15-14 DENTAL	6,852
15-20 OVERHEAD HEALTH CARE COST	2,570
15-98 RETIREE INSURANCE	9,454
TOTAL BENEFITS	489,741

MATERIALS & SUPPLIES	
20-34 MAINTENANCE OF EQUIPMENT	1,250
20-35 SMALL TOOL & EQUIPMENT	21,850
20-41 SUPPLIES	12,485
TOTAL MATERIALS & SUPPLIES	35,585

OTHER SERVICES & CHARGES	
30-01 UTILITIES	9,500
30-23 UPKEEP REAL PROPERTY	3,410
30-40 CONTRACTUAL	70,586
30-54 VEHICLE INSURANCE	5,000
30-72 MEMBERSHIPS & SUBSCRIPTIONS	15,304
30-85 INSURANCE-FLEET/LIABILITY	9,484
30-86 AUDIT	1,259
TOTAL OTHER SERVICES & CHARGES	114,543

(CONTINUED)

FUND: PUBLIC WORKS ADMINISTRATION (075)
DEPARTMENT: PUBLIC WORKS ADMINISTRATION (30)
DEPARTMENT HEAD: PAUL STREETS
PAGE TWO

PERMANENT STAFFING	FY 26-27	FY 25-26
Public Works Director	1	1
Assistant Public Works Director	0.75	0.75
Public Works City Engineer	0.5	0.5
Capital Projects Engineer	1	1
Project Manager	1.5	1.5
Construction Inspector I	1.75	1.75
Office Manager	1	1
Secretary II	3	3
Safety Coordinator	0.8	0.8
Radio & Technical Comm Coordinator	0.105	0.105
Applications Specialist	0.5	0.5
Assistant City Manager	0.25	0.25
Communications & MKTG Director	0.25	0.25
Inventory Control Technician III	1	0
Supply Supervisor	1	0
TOTAL	14.405	12.405

PART TIME (1 person = .5)	FY 26-27	FY 25-26
Engineering Intern	0.5	0.5
PWA Intern	0.5	0.5

FY 20-21: Ch. Constr. Insp from Comm Dev (0510)
 FY 21-22 .25 City Engineer to Stormwater (061); Chief Construction Inspector
 FY 22-23: Mvd .25 Chief Const Insp & .5 City Eng to (010-24); Mvd .5 Citywrk Spl to (010-16)
 FY 22-23: Added .75 Asst PWA Director
 FY 24-25: Eliminated: Chief Const Insp & Cityworks Specialist
 FY 24-25 Add .50 Application Specialist;
 FY 25-26 Added 1 Capital Prj. Engineer; 1 (PT) PWA Intern; 1 Const Inspector 1
 FY 25-26 Changed .5 PT App Splst to FT .5 App Splst; .105 Comm Coord to .105 Radio & Tech Comm Coord
 FY 25-26 Moved from Engineering (010-24)L 1.5 Engineering Project Mgr.; 1 Const Inspt 1; .5 (PT) Intern
 FY 26-27 Moved .5 Sply Sup & .5 Inv Cntrl Tech from WW (192)
 FY 26-27 Moved .5 Sply Sup & .5 Inv Cntrl Tech from Wtr (191)

PERSONNEL POSITIONS SUMMARY:
 2020-21 - 8.405
 2021-22 - 9.155
 2022-23 - 9.405
 2023-24 - 9.405
 2024-25 - 8.405
 2025-26 - 12.405
2026-27 - 14.405

CAPITAL OUTLAY	
40-02 EQUIPMENT	150,000
40-14 REMODEL	550,000
TOTAL CAPITAL OUTLAY	700,000

TRANSFER OUT TO OTHER FUNDS	
80-35 EMPLOYEE ACTIVITY (035)	5,000
80-14 TECHNOLOGY	22,275
TOTAL TRANSFER OUT TO OTHER FUNDS	27,275

TOTAL DEPARTMENT REQUEST 2,838,094

CAPITAL OUTLAY CURRENT BUDGET YEAR	
Generator Docking Station for PWA Bldg A (Yr 1 of 2)	150,000
Public Works Facility Remodel (Yr 6)	550,000
TOTAL	700,000

CONTRACTUAL DETAIL (30-40) CURRENT BUDGET YEAR	
Pest Control	1,016
Outside Plan Review & Inspections	50,000
Standley Systems	1,950
Janitorial Services	3,500
Fire Alarm Monitoring for PWA	1,020
Unifirst	2,500
Public Works Informational Material/Video	5,000
TEC Traffic Counts	5,000
On-Call ADA Interpreter	600
TOTAL	70,586

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL	
4WD, 1/2 Ton Truck	55,000
2nd Fiber Path to PWA	55,000
Architect/Engineer SVC	157,200
Bldg A PWA Offices Renov	571,951
Bulk SAN & Server License	643
TOTAL	839,794

SOURCES OF REVENUE BY DEPARTMENT CURRENT BUDGET YEAR	
Street	575,259
Sanitation	369,809
Water	719,074
Waste Water	883,433
Golf	123,270
Storm Water	81,898
Drainage	61,635
TOTAL	2,814,378

**FUND: INTERSERVICE (080)
DEPARTMENT: FLEET SERVICES (25)
DEPARTMENT HEAD: PAUL STREETS**

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	811,630	876,101	829,040	899,566
BENEFITS	288,354	336,499	308,465	344,940
MATERIALS & SUPPLIES	2,155,902	2,508,913	2,817,291	2,796,000
OTHER SERVICES	226,516	228,953	216,705	200,260
CAPITAL OUTLAY	-	785,470	785,470	170,000
TRANSFERS	-	9,164	9,164	12,371
TOTAL	3,482,403	4,745,100	4,966,136	4,423,138

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
CHARGES FOR SERVICES	3,542,915	3,992,864	4,267,702	4,437,450
INVESTMENT INTEREST	12,815	9,115	18,137	15,705
MISCELLANEOUS	49,721	-	-	-
ASSET RETIREMENT	15,826	-	-	-
TRANSFERS	3,375	62,500	62,500	-
TOTAL	3,624,652	4,064,479	4,348,339	4,453,155

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	632,994	3,316,228	3,449,597	499,625	6/30/2024
6/30/2024	499,625	3,624,652	3,482,403	641,874	6/30/2025
6/30/2025	641,874	4,348,339	4,966,136	24,078	6/30/2026 - EST
6/30/2026	24,078	4,453,155	4,423,138	54,095	6/30/2027 - EST

PERSONAL SERVICES	
10-01 SALARIES	805,212
10-02 WAGES	22,000
10-03 OVERTIME	3,800
10-07 ALLOWANCES	20,627
10-10 LONGEVITY	19,635
10-11 SICK LEAVE BUYBACK	4,972
10-12 VL BUYBACK	2,933
10-13 PDO BUYBACK	1,090
10-14 SICK LEAVE INCENTIVE	2,790
10-17 ADDITIONAL INCENTIVE	6,001
10-18 SEPARATION PAY	2,500
10-19 ON CALL	5,000
10-95 1 X SALARY ADJUSTMENT	3,006
TOTAL PERSONAL SERVICES	899,566

BENEFITS	
15-01 SOCIAL SECURITY	68,817
15-02 EMPLOYEES' RETIREMENT	122,859
15-03 GROUP INSURANCE	97,485
15-04 WORKERS COMP INSURANCE	10,140
15-06 TRAVEL & SCHOOL	7,000
15-07 UNIFORMS	8,200
15-13 LIFE	2,611
15-14 DENTAL	5,995
15-20 OVERHEAD HEALTH CARE COST	1,401
15-98 RETIREE INSURANCE	20,432
TOTAL BENEFITS	344,940

MATERIALS & SUPPLIES	
20-34 MAINTENANCE OF EQUIPMENT	1,850,000
20-35 SMALL TOOLS & EQUIP	18,000
20-41 SUPPLIES	18,000
20-45 FUEL	910,000
TOTAL MATERIALS & SUPPLIES	2,796,000

(CONTINUED)

FUND: INTERSERVICE (080)
DEPARTMENT: FLEET SERVICES (25)
DEPARTMENT HEAD: PAUL STREETS
PAGE TWO

PERMANENT STAFFING	FY 26-27	FY 25-26
Transportation Manager	1	1
Records Clerk	1	1
Secretary II	0.5	0.5
Shop Foreman	1	1
Lead Technician	1	1
Technician I	5	5
Technician II	4	4
Safety Coordinator	0.1	0.1
TOTAL	13.6	13.6

PART TIME (1 person = .5)	FY 26-27	FY 25-26
Technician I	0.5	0.5

FY 25-26- Added 1 New Position -Shop Foreman

**PERSONNEL
POSITIONS
SUMMARY:**
2020-21 - 12.6
2021-22 - 12.6
2022-23 - 12.6
2023-24 - 12.6
2024-25 - 12.6
2025-26 - 13.6
2026-27 - 13.6

OTHER SERVICES & CHARGES	
30-01 UTILITIES	10,000
30-23 UPKEEP REAL PROPERTY	12,000
30-40 CONTRACTUAL	10,000
30-41 CONTRACTUAL LABOR	135,000
30-43 HARDWARE/SOFTWARE MAINT	10,000
30-72 MEMBERSHIPS & SUBSCRIPTIONS	7,000
30-81 ADVERTISING	200
30-85 INSURANCE - FLEET/LIABILITY	14,114
30-86 AUDIT	1,946
TOTAL OTHER SERVICES & CHARGES	200,260

CAPITAL OUTLAY	
40-01 VEHICLE	90,000
40-02 EQUIPMENT	10,000
40-07 BUILDING	50,000
40-14 REMODEL	20,000
TOTAL CAPITAL OUTLAY	170,000

TRANSFERS TO OTHER FUNDS	
80-14 TECHNOLOGY (014)	12,371
TOTAL TRANSFERS	12,371

TOTAL DEPARTMENT REQUEST **4,423,138**
(CONTINUED)

FUND: INTERSERVICE (080)
DEPARTMENT: FLEET SERVICES (25)
DEPARTMENT HEAD: PAUL STREETS
PAGE THREE

SOURCES OF REVENUE BY DEPARTMENT CURRENT BUDGET YEAR

City Clerk	2,347
City Manager	1,749
Community Development	26,216
Parks & Recreation	12,862
Street Department	509,524
Neighborhood Services	36,234
IT Department	11,061
Emergency Management	8,932
Surplus Property	347
Risk Management	2,314
CDBG	1,568
Sanitation Department	1,730,328
Water Department	164,568
Sewer Department	456,954
Golf	32,480
Street Light Fee	4,650
Storm Water Quality	30,256
Police Department	746,282
Fire Department	547,429
Drainage Improvements	96,457
Animal Welfare	14,892
TOTAL	4,437,450

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

SVC TRUCK (1ST YR FUNDING)	280,000
Medium-Duty Wrecker (Multi Yr Funding)	90,000
Shop Equipment	10,000
Fleet Generator Non-ARPA	155,229
Fleet Generator	62,500
CAR WASH HEATER	5,000
CNG SKID UNIT	20,000
CNG APPROVED SHOP EQUIP	14,350
Light-Duty Shop Equipment	20,000
DIAGNOSTIC SCAN TOOLS	33,000
Heavy-Duty Diagnostic Scan Tool	18,000
ADA Wall Mount Lift Plate	50,000
Office Remodel	9,391
LED Lighting Upgrades	5,000
Heating Code Upgrades	13,000
TOTAL	785,470

CAPITAL OUTLAY CURRENT BUDGET YEAR

Med-Duty Wrecker Recovery Truck (Yr 2 of 3)	90,000
Shop Foreman Office Bld Remodel (Yr 2 of 2)	20,000
ADA Elevator Purchase & Install (Yr 2 of 2)	50,000
Light Duty Shop Equipment	10,000
TOTAL	170,000

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

Pest Control	1,000
Safety Kleen	2,500
Fire Alarm Sys Annual Monitoring	360
Fire Alarm Annual Inspection	400
Fire Extinguisher R & R	750
Ameriworks/Occupational Testing	1,000
Cleaning Service for Offices and Bathrooms	2,490
Office Equipment Support	300
Shop Equipment Repairs	1,200
TOTAL	10,000

FUND: SURPLUS PROPERTY (081)
DEPARTMENT: SURPLUS PROPERTY (26)
DEPARTMENT HEAD: PAUL STREETS

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	2026-27
PERSONAL SERVICES	23,542	24,539	24,714	24,154
BENEFITS	13,610	14,189	14,227	17,819
MATERIALS & SUPPLIES	22	1,109	1,109	1,047
OTHER SERVICES	2,147	8,575	6,671	8,775
TRANSFERS OUT	3,375	-	-	-
TOTAL	42,696	48,412	46,721	51,795

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	2026-27
CHARGES FOR SERVICES	47,579	48,527	48,527	48,389
INTEREST	28,680	21,775	29,886	22,535
TOTAL	76,259	70,302	78,413	70,924

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE
6/30/2023	127,706	84,936	38,960	173,682
6/30/2024	173,682	76,259	42,696	207,245
6/30/2025	207,245	78,413	46,721	238,937
6/30/2026	238,937	70,924	51,795	258,067

Note: Sales are recorded to the balance sheet.

FINAL BUDGET 2026-2027

PERSONAL SERVICES	
10-01 SALARIES	21,847
10-03 OVERTIME	1,200
10-07 ALLOWANCES	100
10-10 LONGEVITY	300
10-17 ADDITIONAL INCENTIVE	600
10-95 1 X SALARY ADJUSTMENT	107
TOTAL PERSONAL SERVICES	24,154

BENEFITS	
15-01 SOCIAL SECURITY	1,848
15-02 EMPLOYEES' RETIREMENT	3,382
15-03 GROUP INSURANCE	6,512
15-13 LIFE	96
15-14 DENTAL	382
15-20 OVERHEAD HEALTH CARE COST	52
15-98 RETIREE INSURANCE	5,548
TOTAL BENEFITS	17,819

MATERIALS & SUPPLIES	
20-35 SMALL TOOLS & EQUIPMENT	300
20-41 SUPPLIES	400
20-64 FLEET PARTS	268
20-65 FLEET LABOR	79
TOTAL MATERIALS & SUPPLIES	1,047

OTHER SERVICES & CHARGES	
30-01 UTILITIES & COMMUNICATIONS	4,500
30-23 UPKEEP REAL PROPERTY	2,000
30-40 CONTRACTUAL	275
30-41 SELLER FEES	1,000
30-87 SHIPPING	500
30-89 EBAY FEES	500
TOTAL OTHER SERVICES & CHARGES	8,775

TOTAL DEPARTMENT REQUEST 51,795

(CONTINUED)

FUND: SURPLUS PROPERTY (081)
DEPARTMENT: SURPLUS PROPERTY (26)
DEPARTMENT HEAD: PAUL STREETS
PAGE TWO

PERMANENT STAFFING	FY 26-27	FY 25-26
Secretary II	0.5	0.5
TOTAL	0.5	0.5

**PERSONNEL
POSITIONS
SUMMARY:**

2020-21 - .5
2021-22 - .5
2022-23 - .5
2023-24 - .5
2024-25 - .5
2025-26 - .5
2026-27 - .5

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

Pest Control	275
TOTAL	275

SOURCES OF REVENUE BY DEPT CURRENT BUDGET YEA

General Fund	12,193
Police	8,019
Fire	6,065
Stormwater	1,230
Emergency Operations	1,297
Parks	628
Sanitation	10,408
Water	1,680
Sewer	3,504
Hotel/Conference Center	2,397
Golf	968
TOTAL	48,389

FUND: ACTIVITY (115)
 DEPARTMENT: RECREATION (78)
 DEPARTMENT HEAD: JOSHUA RYAN

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	35,772	29,033	26,817	29,213
BENEFITS	2,737	2,221	2,052	2,235
MATERIALS & SUPPLIES	34,733	65,525	48,200	63,150
OTHER SERVICES	227,164	271,906	189,876	126,300
CAPITAL OUTLAY	-	30,000	30,000	-
TOTAL	300,405	398,685	296,944	220,898

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
CHARGES FOR SERVICES	120,411	183,853	146,327	133,465
INTEREST	18,068	13,800	14,519	10,695
MISCELLANEOUS	94,721	95,037	90,365	91,244
TOTAL	233,200	292,690	251,211	235,404

PART TIME (1 person = .5):	FY 26-27	FY 25-26
Softball/Baseball Maintenance	3	3

FINAL BUDGET 2026-2027

2315 - Holiday Lights

PERSONAL SERVICES	
10-02 WAGES	6,000
10-95 SALARY ADJUSTMENT	107
TOTAL PERSONAL SERVICES	6,107
BENEFITS	
15-01 SOCIAL SECURITY	467
TOTAL BENEFITS	467
MATERIALS & SUPPLIES	
20-41 SUPPLIES	6,000
TOTAL MATERIALS & SUPPLIES	6,000
OTHER SERVICES & CHARGES	
30-01 UTILITIES/COMMUNICATIONS	3,000
30-40 CONTRACTUAL	12,000
30-41 CONTRACT LABOR	16,500
30-49 CREDIT CARD FEES	200
TOTAL OTHER SERVICES & CHARGES	31,700
TOTAL DEPARTMENT REQUEST	44,274

7810 - Recreation

PERSONAL SERVICES	
10-02 WAGES	23,000
10-95 SALARY ADJUSTMENT	107
TOTAL PERSONAL SERVICES	23,107
BENEFITS	
15-01 SOCIAL SECURITY	1,768
TOTAL BENEFITS	1,768

(CONTINUED)

FUND: ACTIVITY (115)
DEPARTMENT: RECREATION (78)
DEPARTMENT HEAD: JOSHUA RYAN
PAGE TWO

FUND BALANCE ACTUAL AT 6-30-26				
DEPT/DIVISION	6/30/25 FUND BALANCE	ESTIMATED REVENUES	ESTIMATED EXPENSES	6/30/26 FUND BALANCE
7810 - RECREATION	34,091	136,765	170,676	180
7813 - PAVILIONS	91,368	21,589	48,731	64,226
7814 - PARK FACILITIES	171,531	20,015	-	191,546
7815 - MISC PROGRAMS	-	9,562	20,890	(11,328)
7816 - NATURE TRAIL	1,789	-	250	1,539
7817 - TREE BOARD	28,543	4,600	11,000	22,143
7819 - ART BOARD	1,628	-	-	1,628
2315 - HOLIDAY LIGHTS	58,734	44,161	45,397	57,498
UNDESIGNATED-INTEREST	78,336	14,519	-	92,855
	466,020	251,211	296,944	420,287

FUND BALANCE ESTIMATED ACTUAL AT 6-30-27				
DEPT/DIVISION	6/30/26 FUND BALANCE	ESTIMATED REVENUES	ESTIMATED EXPENSES	6/30/27 FUND BALANCE
7810 - RECREATION	180	125,358	126,874	(1,336)
7813 - PAVILIONS	64,226	20,515	25,800	58,941
7814 - PARK FACILITIES	191,546	22,168	-	213,714
7815 - MISC PROGRAMS	(11,328)	8,107	13,700	(16,921)
7816 - NATURE TRAIL	1,539	-	250	1,289
7817 - TREE BOARD	22,143	3,900	10,000	16,043
7819 - ART BOARD	1,628	-	-	1,628
2315 - HOLIDAY LIGHTS	57,498	44,661	44,274	57,885
UNDESIGNATED-INTEREST	92,855	10,695	-	103,550
	420,287	235,404	220,898	434,793

MATERIALS & SUPPLIES	
20-41 SUPPLIES	35,000
TOTAL MATERIALS & SUPPLIES	35,000

OTHER SERVICES & CHARGES	
30-01 UTILITIES/COMMUNICATIONS	20,500
30-18 REFUNDS	500
30-23 UPKEEP REAL PROPERTY	9,000
30-40 CONTRACTUAL	37,000
TOTAL OTHER SERVICES & CHARGES	67,000

TOTAL DEPARTMENT REQUEST	126,874
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7813 - Pavilions

OTHER SERVICES & CHARGES	
30-18 REFUNDS	400
30-23 UPKEEP REAL PROPERTY	7,400
30-40 CONTRACTUAL	18,000
TOTAL OTHER SERVICES & CHARGES	25,800

TOTAL DEPARTMENT REQUEST	25,800
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7815 - Miscellaneous Programs

MATERIALS & SUPPLIES	
20-58 FATHER-DAUGHTER DANCE	8,900
20-68 MOM/SON BEACH PARTY	3,000
TOTAL MATERIALS & SUPPLIES	11,900

OTHER SERVICES & CHARGES	
30-49 CREDIT CARD FEES	1,800
TOTAL OTHER SERVICES & CHARGES	1,800

TOTAL DEPARTMENT REQUEST	13,700
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(CONTINUED)

FUND: ACTIVITY (115)
 DEPARTMENT: RECREATION (78)
 DEPARTMENT HEAD: JOSHUA RYAN
 PAGE THREE

2315 - Holiday Lights
CONTRACTUAL (30-40) CURRENT BUDGET YEAR DIVISION 2315

Security	10,500
Walk the Lights Entertainment	1,500
TOTAL	12,000

7810 - Recreation
CONTRACTUAL (30-40) CURRENT BUDGET YEAR DIVISION 7810

UIC-Softball	7,000
UIC-Youth League	30,000
TOTAL	37,000

7813 - Pavilions
CONTRACTUAL (30-40) CURRENT BUDGET YEAR DIVISION 7813

Public Property Maintenance	18,000
TOTAL	18,000

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

2nd Fiber Path to PWA	10,000
Picnic Tables/Grill Repl	20,000
TOTAL	30,000

7816 Nature Trail

MATERIALS & SUPPLIES	
20-41 SUPPLIES	250
TOTAL MATERIALS & SUPPLIES	250
TOTAL DEPARTMENT REQUEST	250

7817 - Tree Board

MATERIALS & SUPPLIES	
20-07 TREES	10,000
TOTAL MATERIALS & SUPPLIES	10,000
TOTAL DEPARTMENT REQUEST	10,000

TOTAL DEPARTMENTS REQUEST	220,898
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FUND: PARK & RECREATION PROJECTS (123)
DEPARTMENT: MWC PARKS & REC (06), (19), (20) & (23)
DEPARTMENT HEADS: JOSHUA RYAN

FINAL BUDGET 2026-2027

PARK AND RECREATION (06)

EXPENDITURES	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	BUDGET
	2024-25	2025-26	2025-26	2026-27
PERSONAL SERVICES	-	27,364	27,235	128,937
BENEFITS	-	8,316	8,238	42,474
MATERIALS & SUPPLIES	4,182	76,456	23,871	186,000
OTHER SERVICES	375,295	592,728	502,223	900,038
CAPITAL OUTLAY	171,854	2,664,186	2,658,544	913,000
TRANSFERS	-	14,182	14,182	20,190
TOTAL	551,331	3,383,232	3,234,293	2,190,638

REVENUES	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	BUDGET
	2024-25	2025-26	2025-26	2026-27
TAXES	1,501,051	1,516,090	1,540,906	1,525,056
LICENSE AND PERMITS	2,377	-	10,478	6,427
CHARGES FOR SERVICES	90,967	194,317	78,791	81,813
INTEREST	113,889	85,127	142,843	111,687
MISCELLANEOUS	1,940	-	15,551	2,000
TRANSFERS IN	100,279	95,510	372,438	715,777
TOTAL	1,810,502	1,891,044	2,161,007	2,442,760

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE
6/30/2023	2,585,167	1,480,497	1,709,829	2,355,834
6/30/2024	2,355,834	1,810,502	551,331	3,615,005
6/30/2025	3,615,005	2,161,007	3,234,293	2,541,719
6/30/2026	2,541,719	2,442,760	2,190,638	2,793,841

Excludes Capital Outlay & Transfers Out (62,872) **5% Reserve**
2,730,968

PERSONAL SERVICES	
10-01 SALARY	40,927
10-07 ALLOWANCES	620
10-10 LONGEVITY	946
10-11 SICK LEAVE BUYBACK	600
10-12 VL BUYBACK	300
10-13 PDO BUYBACK	200
10-14 SICK LEAVE INCENTIVE	450
10-17 ADDITIONAL INCENTIVE	600
10-95 1X SALARY ADJUSTMENT	107
TOTAL PERSONAL SERVICES	44,750

BENEFITS	
15-01 SOCIAL SECURITY	3,423
15-02 RETIREMENT	6,265
15-03 GROUP HEALTH INSURANCE	5,958
15-13 LIFE	96
15-14 DENTAL	430
15-20 OVERHEAD HEALTH CARE COST	52
TOTAL BENEFITS	16,224

MATERIALS & SUPPLIES	
20-35 SMALL TOOLS & EQUIPMENT	49,000
20-41 SUPPLIES	34,000
TOTAL MATERIALS & SUPPLIES	83,000

OTHER SERVICES & CHARGES	
30-01 UTILITIES/COMMS	120,000
30-21 SURPLUS PROPERTY	628
30-23 UPKEEP REAL PROPERTY	100,000
30-40 CONTRACTUAL	247,000
30-43 COMPUTER SOFTWARE MAINT	41,000
30-54 VEHICLE INSURANCE	1,000
30-86 AUDIT	510
TOTAL OTHER SERVICES & CHARGES	510,138

(CONTINUED)

FUND: PARK & RECREATION PROJECTS (123)
DEPARTMENT: MWC PARKS & REC (06), (19), (20) & (23)
DEPARTMENT HEADS: JOSHUA RYAN
PAGE TWO

Transfer in comes from 14% of the distribution of the Hotel / Motel Tax Fund (225)
 Ordinance 3514 (effective 9/12/23) increased sales tax to this fund by .0803% (20% of .4015%).
 In April 2024, swimming pool activities moved from general fund (010) to Park & Recreation (123)

PERMANENT STAFFING	FY 26-27	FY 25-26
Park & Rec Supervisor	0.663	0.338
Youth Sports Coordinator	0.25	0
Street Supervisor	0.25	0
Community Engagement Mgr	0.44	0
TOTAL	1.603	0.338

FY 21-22 Added .25 Youth Sports Coordinator
 FY 22-23 moved .44 CVB Manager to Fund 045 Welcome Ctr
 FY 24-25 moved .25 Youth Sports Coordinator to Fund 045
 FY 24-25 moved .325 Parks & Rec Supervisor to Fund 045
 FY 25-26 added .338 Parks & Rec Supervisor from Fund 045
 FY 26-27 Added .325 Parks & Rec Supervisor from Fund 045
 FY 26-27 Added .25 Youth Sports Coordinator from Fund 045
 FY 26-27 Added .25 Street Supervisor from Fund 045
 FY 26-27 Added .44 Community Engagement Manager from Fund 045

PERSONNEL POSITIONS SUMMARY:
 2020-21 - .765
 2021-22 - 1.015
 2022-23 - .575
 2023-24 - .575
 2024-25 - 0
 2025-26 - .338
2026-27 - 1.603

CAPITAL OUTLAY	
40-01 VEHICLES	100,000
40-02 EQUIPMENT	303,000
40-06 INFRASTRUCTURE	200,000
40-07 BUILDING	250,000
40-15 IOB	20,000
TOTAL CAPITAL OUTLAY	873,000

TOTAL DEPARTMENT REQUEST 1,527,111

SWIMMING POOL (19)

PERSONAL SERVICES	
10-01 SALARY	53,737
10-07 ALLOWANCES	318
10-10 LONGEVITY	168
10-17 ADDITIONAL INCENTIVE	795
10-95 1X SALARY ADJUSTMENT	141
TOTAL PERSONAL SERVICES	55,159

BENEFITS	
15-01 SOCIAL SECURITY	4,220
15-02 RETIREMENT	7,722
15-03 GROUP HEALTH INSURANCE	4,373
15-13 LIFE	127
15-14 DENTAL	253
15-20 OVERHEAD HEALTH CARE COST	68
TOTAL BENEFITS	16,763

MATERIALS & SUPPLIES	
20-34 MAINTENANCE OF EQUIPMENT	37,500
20-41 SUPPLIES	13,000
20-49 CHEMICALS	50,000
TOTAL MATERIALS & SUPPLIES	100,500

OTHER SERVICES & CHARGES	
30-01 UTILITIES / COMMUNICATIONS	12,000
30-18 REFUNDS	1,700
30-23 UPKEEP REAL PROPERTY	240,000
30-40 CONTRACTUAL	27,500
30-49 CREDIT CARD FEES	3,000
TOTAL OTHER SERVICES & CHARGES	284,200

(CONTINUED)

FUND: PARK & RECREATION PROJECTS (123)
 DEPARTMENT: MWC PARKS & REC (06), (19), (20) & (23)
 DEPARTMENT HEADS: JOSHUA RYAN
 PAGE THREE

PARK AND RECREATION (06)

CAPITAL OUTLAY CURRENT BUDGET YEAR (0610)

5 Zero Turn Mowers	85,000
Small Trash Truck (Yr 1 of 2)	100,000
Seating for Sr Center	20,000
Landscaping	20,000
Exercise Equipment	28,000
Community Center Security & Tech Upgrade	150,000
Ballfield Equipment Trailer	20,000
SE 29th Pedestrian Bridge over Crutch Creek	200,000
Community Center AHU, Phase 2	250,000
	<u>873,000</u>

CONTRACTUAL (30-40) CURRENT BUDGET YEAR (0610)

Parks Electrical	35,000
Parks Porta Potties	10,000
Landscaping Maintenance	75,000
US Lawns of Oklahoma	29,625
Artificial Turf Maintenance	21,000
United Turf & Track	76,375
TOTAL	<u>247,000</u>

CAPITAL OUTLAY

40-02 EQUIPMENT	40,000
TOTAL CAPITAL OUTLAY	<u>40,000</u>

TOTAL DEPARTMENT REQUEST	<u>496,623</u>
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COMMUNICATIONS (20)

PERSONAL SERVICES

10-01 SALARY	27,931
10-07 ALLOWANCES	1,003
10-95 1X SALARY ADJUSTMENT	94
TOTAL PERSONAL SERVICES	<u>29,028</u>

BENEFITS

15-01 SOCIAL SECURITY	2,221
15-02 RETIREMENT	4,064
15-03 GROUP HEALTH INSURANCE	2,905
15-13 LIFE	84
15-14 DENTAL	168
15-20 OVERHEAD HEALTH CARE COST	45
TOTAL BENEFITS	<u>9,487</u>

MATERIALS & SUPPLIES

20-41 SUPPLIES	2,500
TOTAL MATERIALS & SUPPLIES	<u>2,500</u>

OTHER SERVICES & CHARGES

30-49 CREDIT CARD FEES	200
30-81 ADVERTISING - PROMOTION	15,000
30-91 SPECIAL EVENTS	90,500
TOTAL OTHER SERVICES & CHARGES	<u>105,700</u>

TOTAL DEPARTMENT REQUEST	<u>146,714</u>
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(CONTINUED)

FUND: PARK & RECREATION PROJECTS (123)
 DEPARTMENT: MWC PARKS & REC (06), (19), (20) & (23)
 DEPARTMENT HEADS: JOSHUA RYAN
 PAGE FOUR

SWIMMING POOL (19)

CONTRACTUAL (30-40) CURRENT BUDGET YEAR (1910)

Ameriworks	2,500
When to Work (Scheduling Mgmt)	500
Supplies HD Supply	2,500
Aquatics Manager	22,000
TOTAL	27,500

CAPITAL OUTLAY CURRENT BUDGET YEAR (1910)

Reno Swim Security Cameras	15,000
Reno Swim Boat Replacement	25,000
TOTAL	40,000

COMMUNICATIONS (20)

SPECIAL EVENTS (30-91) CURRENT BUDGET YEAR

	PROJECT	
Tribute to Liberty	202701	25,000
Holiday Events	202702	10,000
Veterans Day Parade	202703	9,500
Mid-America Street Fest	202704	20,000
Light the City	202705	6,000
Covered In Color	202706	20,000
TOTAL		90,500

TRANSFERS TO OTHER FUNDS

80-14- TECHNOLOGY (014)	20,190
TOTAL TRANSFERS	20,190

TOTAL DEPARTMENTS REQUEST 2,190,638

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

Park Master Plan (06)	250,000
Mid-America Security Cameras (06)	40,000
Tennis & Basketball Court Resurface & Upgrade (06)	175,000
Mid- America Basketball Court (06)	404,026
Light Barn Extension (06)	200,000
Parks Wide Area Mower	40,000
2nd Fiber Path to PWA	50,000
Optimist Walking Trail	50,000
Reed Baseball Landscaping	23,518
Mid-America Park Ph3 (06)	250,000
Regional Park LED Upgrades (06)	250,000
Spirit Playground (23)	600,000
Tom Poore Park Footbridge (06)	326,000
TOTAL	2,658,544

**FUND: CDBG (141)
DEPARTMENT: GRANTS MANAGEMENT
DEPARTMENT HEAD: TERRI CRAFT
NON-FISCAL FUND**

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	2026-27
PERSONAL SERVICES	379,931	386,273	390,485	443,347
BENEFITS	124,997	131,689	129,838	149,466
MATERIALS & SUPPLIES	2,646	3,082	3,082	3,000
OTHER SERVICES & CHARGES	4,640	6,284	2,207	5,982
GRANT ACTIVITY	153,832	344,073	256,013	195,635
TOTAL	666,045	871,401	781,625	797,429

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	2026-27
INTERGOVERNMENTAL	361,250	400,000	471,310	411,325
TRANSFER IN	304,795	315,214	310,315	386,104
TOTAL	666,045	715,214	781,625	797,429

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE
6/30/2023	6,029	815,086	815,086	6,029
6/30/2024	6,029	666,045	666,045	6,029
6/30/2025	6,029	781,625	781,625	6,029
6/30/2026	6,029	797,429	797,429	6,029

FINAL BUDGET 2026-2027

CDBG PROGRAMS (3901)

PERSONAL SERVICES	
10-01 SALARY	94,967
10-07 ALLOWANCES	2,280
10-10 LONGEVITY	3,410
10-12 VL BUYBACK	1,836
10-13 PDO BUYBACK	826
10-95 1X SALARY ADJUSTMENT	213
TOTAL PERSONAL SERVICES	103,532

BENEFITS	
15-01 SOCIAL SECURITY	7,920
15-02 RETIREMENT	14,495
15-04 WORKERS COMP INSURANCE	541
15-13 LIFE	192
15-20 OVERHEAD HEALTH CARE COST	103
TOTAL BENEFITS	23,251

OTHER SERVICES & CHARGES	
30-85 INSURANCE/FIRE-THEFT-LIAB	246
TOTAL OTHER SERVICES & CHARGES	246

TOTAL DIVISION REQUEST	127,028
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CDBG PROGRAMS (3902)

PERSONAL SERVICES	
10-01 SALARY	57,955
10-10 LONGEVITY	1,927
10-13 PDO BUYBACK	475
10-95 1X SALARY ADJUSTMENT	213
TOTAL PERSONAL SERVICES	60,570

BENEFITS	
15-01 SOCIAL SECURITY	4,634
15-02 RETIREMENT	8,480
15-03 GROUP HEALTH INSURANCE	6,601
15-04 WORKERS COMP INSURANCE	541

(CONTINUED)

FUND: CDBG (141)
DEPARTMENT: GRANTS MANAGEMENT
DEPARTMENT HEAD: TERRI CRAFT
NON-FISCAL FUND
PAGE TWO

PERMANENT STAFFING	FY 26-27	FY 25-26
Grants Manager	0.9	0.9
Housing Rehab. Specialist	1	1
CDBG Planning Assistant	1	1
Admin Secretary	1	1
TOTAL	3.9	3.9

FY 21-22 Added Secretary (Temp Funding)

**PERSONNEL
POSITIONS
SUMMARY:**
2020-21 - 2.9
2021-22 - 3.9
2022-23 - 3.9
2023-24 - 3.9
2024-25 - 3.9
2025-26 - 3.9
2026-27 - 3.9

15-13 LIFE	192
15-14 DENTAL	382
15-20 OVERHEAD HEALTH CARE COST	103
TOTAL BENEFITS	20,932

OTHER SERVICES & CHARGES	
30-85 INSURANCE/FIRE-THEFT-LIAB	246
TOTAL OTHER SERVICES & CHARGES	246
TOTAL DIVISION REQUEST	81,748

CDBG PROGRAMS (3903)

PERSONAL SERVICES (HOUSING REHAB)	
10-01 SALARY	91,282
10-07 ALLOWANCES	480
10-10 LONGEVITY	4,500
10-12 VACATION BUYBACK	1,753
10-95 1X SALARY ADJUSTMENT	213
TOTAL PERSONAL SERVICES	98,228

BENEFITS	
15-01 SOCIAL SECURITY	7,514
15-02 RETIREMENT	13,752
15-03 GROUP HEALTH INSURANCE	17,232
15-04 WORKERS COMP INSURANCE	541
15-13 LIFE	192
15-14 DENTAL	1,339
15-20 OVERHEAD HEALTH CARE COST	103
TOTAL BENEFITS	40,673

OTHER SERVICES & CHARGES	
30-85 INSURANCE/FIRE-THEFT-LIAB	246
TOTAL OTHER SERVICES & CHARGES	246

TOTAL DIVISION REQUEST	139,147
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(CONTINUED)

FUND: CDBG (141)
 DEPARTMENT: GRANTS MANAGEMENT
 DEPARTMENT HEAD: TERRI CRAFT
 NON-FISCAL FUND
 PAGE THREE

GRANT ACTIVITIES

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

Lions Park Pickleball Courts	2,422
CDBG Prj- To Be Determined	50,000
TOTAL	52,422

CAPITAL OUTLAY CURRENT BUDGET YEAR

Infrastructure	25,000
TOTAL	25,000

GRANT ACTIVITIES (3935)

MATERIALS & SUPPLIES

20-63 FLEET FUEL	774
20-64 FLEET PARTS	404
20-65 FLEET LABOR	390
TOTAL MATERIALS & SUPPLIES	1,568

OTHER SERVICES & CHARGES

30-08 HOUSING REHABILITATION ADMIN	3,000
30-10 GENERAL ADMINISTRATION	3,000
30-11 FAIR HOUSING SERVICES	8,000
30-12 CONTINGENCY	29,567
30-13 SENIOR SOCIAL SERVICE	14,000
30-15 BEFORE/AFTER SCHOOL	9,000
30-16 AT RISK YOUTH & FAMILY PR	11,500
30-18 PRIMARY SYSTEM HOME REPAIRS	75,000
30-21 SR MED RIDE PROGRAM	5,000
30-50 TRANSITIONALHOUSING REHAB	2,000
30-59 SUPPORTIVE HOUSING SERV	9,000
TOTAL OTHER SERVICES & CHARGES	169,067

CAPITAL OUTLAY

40-06 INFASTRUCTURE	25,000
TOTAL CAPITAL OUTLAY	25,000

TOTAL DIVISION REQUEST 195,635

(CONTINUED)

FUND: CDBG (141)
DEPARTMENT: GRANTS MANAGEMENT
DEPARTMENT HEAD: TERRI CRAFT
NON-FISCAL FUND
PAGE FOUR

ADMINISTRATIVE STAFF (3999)	
PERSONAL SERVICES (GRANTS MGMT.)	
10-01 SALARY	126,122
10-07 ALLOWANCES	5,562
10-10 LONGEVITY	4,050
10-14 SICK LEAVE INCENTIVE	810
10-17 ADDITIONAL INCENTIVE	1,080
10-18 SEPARATION PAY	43,200
10-95 1X SALARY ADJUSTMENT	192
TOTAL PERSONAL SERVICES	181,016
BENEFITS	
15-01 SOCIAL SECURITY	13,848
15-02 RETIREMENT	25,342
15-03 GROUP HEALTH INSURANCE	11,722
15-04 WORKERS COMP INSURANCE	541
15-06 TRAVEL & SCHOOL	2,500
15-13 LIFE	173
15-14 DENTAL	687
15-20 OVERHEAD HEALTH CARE COST	644
15-98 RETIREE INSURANCE	9,152
TOTAL BENEFITS	64,609
MATERIALS & SUPPLIES	
20-41 SUPPLIES	3,000
TOTAL MATERIALS & SUPPLIES	3,000
OTHER SERVICES & CHARGES	
30-40 CONTRACTUAL	5,000
30-85 INSURANCE/FIRE-THEFT-LIAB	246
TOTAL OTHER SERVICES & CHARGES	5,246
TOTAL DIVISION REQUEST	253,870
TOTAL DEPARTMENT REQUEST	797,429

FUND: GRANTS/HOUSING ACTIVITIES (142)
DEPARTMENT: GRANTS MANAGEMENT DIVISION
DEPARTMENT HEAD: TERRI CRAFT

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	2026-27
OTHER SERVICES & CHARGES	91,461	169,673	117,830	309,500
TRANSFERS	-	54,107	49,208	56,000
TOTAL	91,461	223,780	167,038	365,500

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	2026-27
INTERGOVERNMENTAL-3731	80,000	90,000	90,000	200,000
INTEREST	573	840	244	345
MISCELLANEOUS-3710	23,800	-	6,900	-
MISCELLANEOUS-3720	115,932	8,400	15,600	14,777
TOTAL	220,305	99,240	112,744	215,122

FINAL BUDGET 2026-2027

HOUSING - SPECIAL PROJECTS (3710)

OTHER SERVICES & CHARGES	
30-04 OTHER EXPENSES	15,000
30-07 H REHAB LOAN PROGRAM	70,000
30-23 UPKEEP REAL PROPERTY	10,000
30-93 OTHER EXPENSES - CITY	2,500
TOTAL OTHER SERVICES & CHARGES	97,500
TOTAL DIVISION REQUEST	97,500

HOUSING - TRANSITIONAL HOUSING (3720)

OTHER SERVICES & CHARGES	
30-01 UTILITIES/COMMUNICATION	3,000
30-02 APPLIANCES/EQUIPMENT	2,000
30-03 MOWING	3,000
30-04 OTHER EXPENSES	1,000
30-23 UPKEEP REAL PROPERTY	1,000
TOTAL OTHER SERVICES & CHARGES	10,000
TRANSFERS	
01-36 3902 PAYROLL (141)	56,000
TOTAL TRANSFERS	56,000
TOTAL DIVISION REQUEST	66,000

HOUSING - HOME - PROGRAM (3730)

OTHER SERVICES & CHARGES	
30-04 OTHER EXPENSES	2,000
TOTAL OTHER SERVICES & CHARGES	2,000
TOTAL DIVISION REQUEST	2,000

(CONTINUED)

FUND: GRANTS/HOUSING ACTIVITIES (142)
 DEPARTMENT: GRANTS MANAGEMENT DIVISION
 DEPARTMENT HEAD: TERRI CRAFT
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EXPENDITURES DETAIL

HOUSING - SPECIAL PROJECTS (3710)

	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
OTHER SERVICES & CHARGES	3,570	97,500	7,324	97,500
TOTAL	3,570	97,500	7,324	97,500

HOUSING - TRANSITIONAL HOUSING - PROGRAM (3720)

	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
OTHER SERVICES & CHARGES	11,692	10,173	10,173	10,000
TRANSFERS	-	54,107	49,208	56,000
TOTAL	11,692	64,280	59,381	66,000

HOUSING - HOME - PROGRAM (3730)

	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
OTHER SERVICES & CHARGES	1,199	2,000	2,000	2,000
TOTAL	1,199	2,000	2,000	2,000

HOUSING - HOME - GRANT (3731)

	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
OTHER SERVICES & CHARGES	75,000	60,000	98,333	200,000
TOTAL	75,000	60,000	98,333	200,000

HOUSING - HOME GRANT (3731)

OTHER SERVICES & CHARGES	
04-00 HOMEBUYERS ASSISTANCE	200,000
TOTAL OTHER SERVICES & CHARGES	200,000
TOTAL DIVISION REQUEST	200,000
TOTAL DEPARTMENT REQUEST	365,500

(CONTINUED)

FUND: GRANTS/HOUSING ACTIVITIES (142)
DEPARTMENT: GRANTS MANAGEMENT DIVISION
DEPARTMENT HEAD: TERRI CRAFT
PAGE THREE

	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
<u>HOUSING - SPECIAL PROJECTS (3710)</u>					
06/30/22	165,763	-	9,774	155,989	06/30/23
06/30/23	155,989	13,800	13,214	156,575	06/30/24
06/30/24	156,575	23,800	3,570	176,805	06/30/25
06/30/25	176,805	6,900	7,324	176,381	06/30/26 ESTIMATED
06/30/26	176,381	-	97,500	78,881	06/30/27 ESTIMATED
<u>HOUSING - TRANSITIONAL HOUSING - PROGRAM (3720)</u>					
06/30/22	5,796	12,719	21,453	(2,938)	06/30/23
06/30/23	(2,938)	32,370	29,588	(156)	06/30/24
06/30/24	(156)	115,932	11,692	104,084	06/30/25
06/30/25	104,084	15,600	59,381	60,303	06/30/26 ESTIMATED
06/30/26	60,303	14,777	66,000	9,080	06/30/27 ESTIMATED
<u>HOUSING - HOME - PROGRAM (3730)</u>					
06/30/22	20,804	-	185	20,619	06/30/23
06/30/23	20,619	-	679	19,941	06/30/24
06/30/24	19,941	-	1,199	18,741	06/30/25
06/30/25	18,741	-	2,000	16,741	06/30/26 ESTIMATED
06/30/26	16,741	-	2,000	14,741	06/30/27 ESTIMATED
<u>HOUSING - HOME - GRANT (3731)</u>					
06/30/22	-	10,000	10,000	-	06/30/23
06/30/23	-	55,000	60,000	(5,000)	06/30/24
06/30/24	(5,000)	80,000	75,000	-	06/30/25
06/30/25	-	90,000	98,333	(8,333)	06/30/26 ESTIMATED
06/30/26	(8,333)	200,000	200,000	(8,333)	06/30/27 ESTIMATED
<u>TOTAL FUND BALANCE (INCLUDE INTEREST)</u>					
	FUND BAL	INTEREST	COMBINED TOTAL		
06/30/24	171,360	1,759	173,119		06/30/24
06/30/25	299,631	2,332	301,963		06/30/25
06/30/26	245,093	2,576	247,669		06/30/26 ESTIMATED
06/30/27	94,369	2,921	97,290		06/30/27 ESTIMATED

FUND: GRANTS (143)
DEPARTMENTS: VARIOUS
DEPARTMENT HEAD: TIM LYON

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	2026-27
PERSONAL SERVICES	146,534	385,647	385,647	-
BENEFITS	20,344	49,748	49,748	-
MATERIALS & SUPPLIES	26,260	6,676	6,676	-
OTHER SERVICES & CHARGES	5,219	151,581	151,581	-
CAPITAL OUTLAY	-	-	-	-
TRANSFERS OUT	2,723,049	6,677,173	6,677,173	-
TOTAL	2,921,406	7,270,825	7,270,825	-

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	2026-27
INTERGOVERNMENTAL	2,906,354	7,280,617	7,246,148	-
TRANSFERS IN	7,958	24,676	24,676	-
TOTAL	2,914,311	7,305,293	7,270,824	-

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	60,000	803,762	803,762	60,000	6/30/2024
6/30/2024	60,000	2,914,311	2,914,311	60,000	6/30/2025
6/30/2025	60,000	7,270,824	7,270,825	60,000	6/30/2026 - EST
6/30/2026	60,000	-	-	60,000	6/30/2027 - EST

*6/30/15 - 6/30/25 est fund balances include \$60,000 in vacant lots acquired with Neighborhood Stabilization Grant funding and held for investment purposes.

FUND: CAPITAL IMPROVEMENTS (157)
DEPARTMENT: CAPITAL IMPROVEMENT (57)
DEPARTMENT: TIM LYON

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
OTHER SERVICES & CHARGES	-	300,000	300,000	-
CAPITAL OUTLAY	1,527,155	8,002,355	8,002,355	5,350,000
TRANSFERS OUT	-	96,659	96,659	96,214
TOTAL	1,527,155	8,399,014	8,399,014	5,446,214

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
TAXES	4,047,529	4,076,246	4,171,890	4,121,023
LICENSES & PERMITS	83,248	102,469	93,739	88,493
INTEREST	288,897	214,125	378,729	293,994
MISCELLANEOUS	(4,500)	-	-	-
TRANSFERS IN	817,283	1,563,453	1,576,595	766,652
TOTAL	5,232,456	5,956,293	6,220,953	5,270,162

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE
6/30/2023	3,422,471	3,940,079	1,261,279	6,101,271
6/30/2024	6,101,271	5,232,456	1,717,249	9,616,479
6/30/2025	9,616,479	6,220,953	8,399,014	7,438,417
6/30/2026	7,438,417	5,270,162	5,446,214	7,262,365

CAPITAL OUTLAY	
40-06 INFRASTRUCTURE	5,350,000
TOTAL CAPITAL OUTLAY	5,350,000
TRANSFERS TO OTHER FUNDS	
80-75 PUBLIC WORKS ADMIN	96,214
TOTAL TRANSFERS	96,214
TOTAL DEPARTMENT REQUEST	5,446,214

Ordinance 3514 (effective 9/12/23) increased sales tax to this fund by .3212% (80% of .4015%).

FUND: CAPITAL IMPROVEMENTS (157)
DEPARTMENT: CAPITAL IMPROVEMENT (57)
DEPARTMENT: TIM LYON
PAGE TWO

CAPITAL OUTLAY CURRENT BUDGET YEAR

SE 29th St Resurfacing from I-40 to Midwest Blvd	550,000
Transportation Master Plan	350,000
Drainage Infrastructure Repair Program	500,000
SE 29th and Douglas Blvd Intersection Improvements	1,000,000
SE 29th Resurfacing from Douglas to Westminster	250,000
Concrete Panel Replacement	250,000
New Covers for Salt and Sand Barns	150,000
Traffic Signal Assessment	150,000
Portable Message Board	30,000
Bridge Rehabilitation	250,000
Stormwater Master Plan Project Design	500,000
Air Depot Blvd from SE 29th St to SE 15th St	250,000
Shared CL Road Rehabilitation	600,000
Air Depot Blvd from SE 15th St to Reno	520,000
TOTAL	5,350,000

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

29th St Bridge Engineering	111,238
Air Depot - SE 15th to Reno Utility	1,000,000
SE 29th - Douglas to Westminster	654,000
SE 15th Hiwassee Drainage	65,500
Stripe Phase 6	35,000
Reno / Glenhaven Signal Improvement	213,500
Resurface Shared CL Roads	60,000
Signal Phase 7	35,000
Drainage Infrastructure Repairs	1,201,351
Maple Drive / MW HS Pipe Replacement	17,228
Neighborhood Walmart Drainage Flume	50,000
Swr Line Ext 29 & Douglas (Original in Fund 194)	276,192
NE 23rd Sdwk Air Depot to SCIP	365,700
Air Depot - SE 15th to Reno Utility	185,000
Midwest Blvd Match (Multi Yr Funding)	7,306
SE 29th Douglas Engineering	250,000
Signal Ph 5 & Strip Engineering	48,166
Signals Ph 6 Engineering	82,700
Spray Park Relocation	150,000
Rail W/ Trail Ph 2 & 3	149,036
LWCF Mid-America Park Grant	669,265
Sidewalk Fees	5,300
NE 10th St Bridge over Crutcho Creek	500,000
NE 36th St Bridge Guardrails	45,000
Sooner Rd Railroad Crossing Repairs	317,983
Resurface 29th St / MWBlvd.	300,000
Air Depot Blvd from SE 29th to SE 15th St	200,000
Regional Park Exercise Pa	2,890
Concrete Panel Replacement	250,000
Asphalt Pavement Rehabilitation	250,000
Signal Improvement Proj #8	45,000
Signal Improvement Proj #9	45,000
901 S Air Depot Drainage Infrastructure Repairs	100,000
2813 Parklawn Drive	315,000
	8,002,355

FUND: CAPITAL WATER IMPROVEMENTS (172) (Walker Fund)
DEPARTMENT: CAPITAL WATER IMPROVEMENT (49)
DEPARTMENT HEAD: PAUL STREETS

EXPENDITURES	ACTUAL	AMENDED BUDGET	ESTIMATED	BUDGET
	2024-25	2025-26	2025-26	2026-27
MATERIALS & SUPPLIES	-	200	200	-
OTHER SERVICES & CHARGES	1,258	1,500	1,500	-
CAPITAL OUTLAY	1,946,081	2,626,723	2,626,723	2,000,000
TOTAL	1,947,338	2,628,423	2,628,423	2,000,000

REVENUES	ACTUAL	AMENDED BUDGET	ESTIMATED	BUDGET
	2024-25	2025-26	2025-26	2026-27
LICENSES & PERMITS	12,023	5,378	14,833	18,002
CHARGES FOR SERVICES	684,691	1,362,072	1,224,089	1,922,318
INTEREST	79,049	52,260	67,125	53,075
TOTAL	775,764	1,419,710	1,306,047	1,993,395

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	3,517,645	578,120	1,269,173	2,826,592	6/30/2024
6/30/2024	2,826,592	775,764	1,947,338	1,655,017	6/30/2025
6/30/2025	1,655,017	1,306,047	2,628,423	332,641	6/30/2026 - EST
6/30/2026	332,641	1,993,395	2,000,000	326,036	6/30/2027 - EST

Ordinance 43-69 for billing rates					
	May-24	May-25	May-26	May-27	May-28
\$	0.50	\$ 1.00	\$ 1.50	\$ 1.75	\$ 2.00

FINAL BUDGET 2026-2027

CAPITAL OUTLAY	
40-05 UTILITY IMPROVEMENTS	2,000,000
TOTAL CAPITAL OUTLAY	2,000,000

TOTAL DEPARTMENT REQUEST	2,000,000
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CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL	
Water Well Rehab	
Tractor W/FEL & Boom Mower (4210)	150,000
590 SN Case Backhoe (4230)	3,490
SCADA Improvements	300,000
Contingencies (Emergency Repairs)	71,665
NE 10th & Rosewood Wtr Ln	49,245
Eng for Timber Ridge Tower	76,704
Horizontal Water Well/Reh	250,000
NW 23rd WL Spencer-Douglas	21,439
ARPA Horiz Wtr Well Rehab	940,000
Reed Waterline	214,180
WTP Stair Replacement	150,000
Water Well Rehab (2nd Yr Funded)	300,000
WTP Main Control Remodel	100,000
TOTAL	2,626,723

CAPITAL OUTLAY CURRENT BUDGET YEAR	
Well Rehab	1,500,000
Midwest Blvd Waterline Extension	500,000
	2,000,000

FUND: WATER SYSTEM IMPROVEMENTS (178)
DEPARTMENT: DEBT SERVICE (42)
DEPARTMENT HEAD: PAUL STREETS

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
OTHER SERVICES	2,510	502,200	252,200	-
CAPITAL OUTLAY	663,267	5,430,210	5,430,210	2,625,000
TOTAL	665,777	5,932,410	5,682,410	2,625,000

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
CHARGES FOR SERVICES	1,331,523	1,961,332	1,830,314	2,242,177
INTEREST	203,927	156,360	224,741	176,645
TRANSFERS IN	-	219,000	219,000	-
TOTAL	1,535,450	2,336,692	2,274,055	2,418,822

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	4,603,401	908,733	483,367	5,028,768	6/30/2024
6/30/2024	5,028,768	1,535,450	665,777	5,898,441	6/30/2025
6/30/2025	5,898,441	2,274,055	5,682,410	2,490,086	6/30/2026 - EST
6/30/2026	2,490,086	2,418,822	2,625,000	2,283,908	6/30/2027 - EST

Ordinance 43.71					
	May-24	May-25	May-26	May-27	May-28
\$	1.00	\$ 1.50	\$ 1.75	\$ 2.00	\$ 2.25

FINAL BUDGET 2026-2027

CAPITAL OUTLAY	
40-05 UTILITY IMPROVEMENTS	2,625,000
TOTAL CAPITAL OUTLAY	2,625,000

TOTAL DEPARTMENT REQUEST	2,625,000
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CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

Reno Water Line Air Depot to Midwest Blvd	134,300
Midwest Blvd Water Line RR NE 16th to NE 23rd	100,000
Water Line Replacement City Wide	1,000,000
Roofs at Water Plant	412,134
Timber Ridge Est & HSPS	1,035,721
Rehab 2 Wells	41,294
WRDA 25% Mater Water Imprv	1,416,667
Reno Water Line	11,413
24" Valves Repl	73,281
Starview Service Line	219,000
100 KW Generator and 260 amp ATS	62,400
500KW Generator,600and 800 amp ATS	174,000
Reed/CA Waterline Extension	500,000
Reno Waterline Relocate	250,000
TOTAL	5,430,210

CAPITAL OUTLAY CURRENT BUDGET YEAR

Century Blvd Waterline Extension	625,000
Timber Ridge EST & HSPS	2,000,000
TOTAL	2,625,000

FUND: SEWER BACKUP (184)
DEPARTMENT: SEWER BACKUP CLAIMS (43)
DEPARTMENT HEAD: TIM LYON

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
OTHER SERVICES	490	80,000	490	80,000
TOTAL	490	80,000	490	80,000

OTHER SERVICES & CHARGES	
30-02 CLAIMS	80,000
TOTAL OTHER SERVICES & CHARGES	80,000

TOTAL DEPARTMENT REQUEST 80,000

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
CHARGES FOR SERVICES	82,085	81,900	82,715	82,400
INTEREST	4,342	3,240	6,705	5,330
TOTAL	86,427	85,140	89,420	87,730

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	78,271	4,263	4,000	78,534	6/30/2024
6/30/2024	78,534	86,427	490	164,471	6/30/2025
6/30/2025	164,471	89,420	490	253,401	6/30/2026 - EST
6/30/2026	253,401	87,730	80,000	261,131	6/30/2027 - EST

Per Ordinance 3063, Sec 43-254, When the sewer mainline backup account reaches \$1,000,000, the fees from the surcharge shall be suspended. If the balance falls below balance of \$750,000, then the surcharge fees shall be resumed.

FUND: SEWER CONSTRUCTION (186)
DEPARTMENT: SEWER CONSTRUCTION (46)
DEPARTMENT HEAD: PAUL STREETS

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
CAPITAL OUTLAY	293,332	5,462,036	5,462,036	880,000
TOTAL	293,332	5,462,036	5,462,036	880,000

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
CHARGES FOR SERVICES	1,689,820	1,624,749	1,746,310	1,718,384
INTEREST	140,969	105,285	179,808	140,215
TRANSFER IN (250)	121,327	2,130,673	2,130,673	-
TOTAL	1,952,115	3,860,707	4,056,791	1,858,599

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	8,051,367	1,739,790	6,722,358	3,068,800	6/30/2024
6/30/2024	3,068,800	1,952,115	293,332	4,727,583	6/30/2025
6/30/2025	4,727,583	4,056,791	5,462,036	3,322,337	6/30/2026 - EST
6/30/2026	3,322,337	1,858,599	880,000	4,300,936	6/30/2027 - EST

The sewer plant note was paid off March 1, 2024

FINAL BUDGET 2026-2027

CAPITAL OUTLAY	
40-02 EQUIPMENT	530,000
40-07 BUILDING	350,000
TOTAL CAPITAL OUTLAY	880,000

TOTAL DEPARTMENT REQUEST	880,000
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CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL	
Fiber Installation	11,491
Sooner Rose Sewer Upgrade	494,507
CWSRF Loan	2,098,058
WRRF Master Plan	257,275
23rd Sewer Line Service	100,705
Ph1 Hiwassee/Edgewood Lif (Fund w/188 & 192)	2,500,000
TOTAL	5,462,036

CAPITAL OUTLAY CURRENT BUDGET YEAR	
WRRF Grit Building Roof Replacement	350,000
WRRF Storm Pond Repairs	500,000
Shoring Equipment	30,000
TOTAL	880,000

FUND: UTILITY SERVICES (187)
DEPARTMENT: CITY CLERK (50) UTILITY SERVICES
DEPARTMENT HEAD: SARA HANCOCK

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	611,387	634,638	705,922	702,926
BENEFITS	224,313	246,618	257,775	253,400
MATERIALS & SUPPLIES	11,507	19,536	15,945	22,757
OTHER SERVICES	314,757	294,818	301,238	308,292
CAPITAL OUTLAY	2,139	35,000	35,000	100,000
TRANSFERS OUT	-	24,900	24,900	31,916
TOTAL	1,164,102	1,255,510	1,340,780	1,419,292

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
CHARGES FOR SERVICES	1,508,518	1,382,044	1,622,039	1,505,274
INTEREST	45,307	34,085	56,111	43,450
TOTAL	1,553,825	1,416,129	1,678,150	1,548,724

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	845,050	1,420,878	1,095,262	1,170,665	6/30/2024
6/30/2024	1,170,665	1,553,825	1,164,102	1,560,388	6/30/2025
6/30/2025	1,560,388	1,678,150	1,340,780	1,897,758	6/30/2026 - EST
6/30/2026	1,897,758	1,548,724	1,419,292	2,027,191	6/30/2027 - EST

Excludes Transfers Out & Capital Outlay (128,738) 10% Reserve

1,898,453

PERSONAL SERVICES	
10-01 SALARIES	652,166
10-07 ALLOWANCES	3,090
10-10 LONGEVITY	21,485
10-11 SL BUYBACK	5,678
10-12 VL BUYBACK	1,727
10-13 PDO BUYBACK	4,573
10-14 SICK LEAVE INCENTIVE	4,950
10-17 ADDITIONAL INCENTIVE	6,901
10-95 1X SALARY ADJUSTMENT	2,356
TOTAL PERSONAL SERVICES	702,926

BENEFITS	
15-01 SOCIAL SECURITY	53,774
15-02 EMPLOYEES' RETIREMENT	98,410
15-03 GROUP INSURANCE	73,943
15-04 WORKER'S COMP INSURANCE	3,556
15-06 TRAVEL & SCHOOL	4,000
15-13 LIFE	1,930
15-14 DENTAL	4,983
15-20 OVERHEAD HEALTH CARE COST	1,340
15-98 RETIREE INSURANCE	11,465
TOTAL BENEFITS	253,400

MATERIALS & SUPPLIES	
20-34 MAINTENANCE OF EQUIPMENT	1,000
20-35 SMALL TOOLS & EQUIPMENT	8,073
20-41 SUPPLIES	11,338
20-63 FLEET FUEL	1,384
20-64 FLEET PARTS	588
20-65 FLEET LABOR	374
TOTAL MATERIALS & SUPPLIES	22,757

(CONTINUED)

FUND: UTILITY SERVICES (187)
DEPARTMENT: CITY CLERK (50) UTILITY SERVICES
DEPARTMENT HEAD: SARA HANCOCK
PAGE TWO

PERMANENT STAFFING	FY 26-27	FY 25-26
City Clerk	0.5	0.5
Billing Technician	0.5	0.5
Office Manager - City Clerk	1	1
Utility Service Clk/Trainer	1	1
Utility Service Clerk II	4	2
Utility Service Clerk	2	4
Staff Accountant	0.25	0.25
Code Officer	0.8	0.25
TOTAL	10.05	9.5

FY 20-21 Meter Readers moved to Fund 191
 FY 21-22 Meter Reader Coordinator moved to Fund 191
 FY 22-23 Code Officer funded 25% in 187 Util Services & 75% 010-1510
 FY 26-27 Added .55 Code Officer II from Neighborhood Serv (010-1510)

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

Absolute Data Shredding	180
Verizon	241
Dataprose	228,000
TOTAL	228,421

**PERSONNEL
 POSITIONS
 SUMMARY:**
 2020-21 - 11.05
 2021-22 - 10.05
 2022-23 - 9.5
 2023-24 - 9.5
 2024-25 - 9.5
 2025-26 - 9.5
2026-27 - 10.05

OTHER SERVICES & CHARGES

30-40 CONTRACTUAL	228,421
30-43 HARDWARE/SOFTWARE MAINTENANCE	72,000
30-49 CREDIT CARD FEES	3,500
30-72 MEMBERSHIPS/SUBSCRIPTIONS	500
30-85 INSURANCE/FIRE, THEFT, LIAB	3,871
TOTAL OTHER SERVICES & CHARGES	308,292

CAPITAL OUTLAY

40-14 REMODEL/REFURBISH	100,000
TOTAL CAPITAL OUTLAY	100,000

TRANSFERS OUT

80-14 TECHNOLOGY (014)	31,916
TOTAL TRANSFERS OUT	31,916

TOTAL DEPARTMENT REQUEST 1,419,292

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

Flooring	10,000
Utility Billing Remodel Design	25,000
TOTAL	35,000

CAPITAL OUTLAY CURRENT BUDGET YEAR

Utility Billing Remodel	100,000
TOTAL	100,000

FUND: CAPITAL SEWER (188) (STROTHMANN FUND)
DEPARTMENT: SEWER IMPROVEMENTS
DEPARTMENT HEAD: PAUL STREETS

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
OTHER SERVICES	76,251	439,780	439,780	450,000
CAPITAL OUTLAY	352,936	3,444,923	3,444,923	450,000
TOTAL	429,187	3,884,703	3,884,703	900,000

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
LICENSES & PERMITS	8,850	4,350	16,950	17,225
CHARGES FOR SERVICES	877,071	897,322	908,966	893,206
INTEREST	85,900	64,370	82,569	53,220
TRANSFERS IN	-	1,502,406	1,502,406	-
TOTAL	971,821	2,468,448	2,510,891	963,651

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	1,783,408	873,592	496,859	2,160,141	6/30/2024
6/30/2024	2,160,141	971,821	429,187	2,702,775	6/30/2025
6/30/2025	2,702,775	2,510,891	3,884,703	1,328,963	6/30/2026 - EST
6/30/2026	1,328,963	963,651	900,000	1,392,614	6/30/2027 - EST

Note: Increase in Charges for Services 9/1/2020.

FINAL BUDGET 2026-2027

OTHER SERVICES & CHARGES	
30-40 CONTRACTUAL	450,000
TOTAL OTHER SERVICES & CHARGES	450,000

CAPITAL OUTLAY	
40-02 EQUIPMENT	100,000
40-05 UTILITY PROPERTY	350,000
TOTAL CAPITAL OUTLAY	450,000

TOTAL DEPARTMENT REQUEST	900,000
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CONTRACTUAL (30-40) CURRENT BUDGET YEAR

Root Control	450,000
TOTAL	450,000

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

Phase 1 Hiwassee/Edgewood Lift Station (Split w/ 192)	710,426
CCTV Inspection Unit	15,977
Soldier Creek Aerial Crossing	500,000
Sooner Rose Sewer Upgrade	650,000
OWRB FAP Eastside Swr Ln	1,502,406
London Ln & Creek Cross	66,114
TOTAL	3,444,923

CAPITAL OUTLAY CURRENT BUDGET YEAR

City Hall Muffin Monster/Grinder Pump	100,000
Compa Lift Station & Force Main Improvements	350,000
TOTAL	450,000

FUND: UTILITIES CAPITAL OUTLAY (189)
DEPARTMENT: CAPITAL OUTLAY
DEPARTMENT HEAD: TIM LYON

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
TRANSFERS	-	990,000	990,000	-
TOTAL	-	990,000	990,000	-

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
INTEREST	320,636	304,491	360,842	333,585
MISCELLANEOUS	-	-	1,331,883	-
TOTAL	320,636	304,491	1,692,725	333,585

FY 18-19 - Municipal Authority began receiving interest on Sooner Town Center loan.

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	2,649,282	736,983	397,768	2,988,498	6/30/2024
6/30/2024	2,988,498	320,636	-	3,309,134	6/30/2025
6/30/2025	3,309,134	1,692,725	990,000	4,011,859	6/30/2026 - EST
6/30/2026	4,011,859	333,585	-	4,345,444	6/30/2027 - EST

NOTE: AMRS loan paid off in April 2024.

(CONTINUED)

FUND: UTILITIES CAPITAL OUTLAY (189)
DEPARTMENT: CAPITAL OUTLAY
DEPARTMENT HEAD: TIM LYON
PAGE TWO

FUND BALANCE ACTUAL AT 6-30-25				
DIVISION/DEPT	6/30/24 FUND REVENUES & BALANCE	EST. ACTUAL TRANSFERS	6/30/25 FUND EST. ACTUAL EXPENSES	6/30/25 FUND BALANCE
GENERAL GOVT - CNG	302	-	-	302
INTEREST	349,899	118,556	-	468,455
SANITATION - TRANS STATION	783,504	-	-	783,504
UTILITY SERVICES - AMRS	342,848	-	-	342,848
PFAS SETTLEMENT	-	-	-	-
GENERAL GOVT - STC LOAN INT	1,511,944	202,080	-	1,714,024
	2,988,498	320,636	-	3,309,134

FUND BALANCE ESTIMATED ACTUAL AT 6-30-26				
DIVISION/DEPT	6/30/25 FUND REVENUES & BALANCE	EST. ACTUAL TRANSFERS	6/30/26 FUND EST. ACTUAL EXPENSES	6/30/26 FUND BALANCE
GENERAL GOVT - CNG	302	-	-	302
INTEREST	468,455	145,691	206,496	407,650
SANITATION - TRANS STATION	783,504	-	783,504	-
UTILITY SERVICES - AMRS	342,848	-	-	342,848
PFAS SETTLEMENT	-	1,331,883	-	1,331,883
GENERAL GOVT - STC LOAN INT	1,714,024	215,151	-	1,929,175
	3,309,134	1,692,725	990,000	4,011,859

FUND BALANCE ESTIMATED ACTUAL AT 6-30-27				
DIVISION/DEPT	6/30/26 FUND REVENUES & BALANCE	EST. ACTUAL TRANSFERS	6/30/27 FUND EST. ACTUAL EXPENSES	6/30/27 FUND BALANCE
GENERAL GOVT - CNG	302	-	-	302
INTEREST	407,650	124,105	-	531,755
SANITATION - TRANS STATION	-	-	-	-
UTILITY SERVICES - AMRS	342,848	-	-	342,848
PFAS SETTLEMENT	1,331,883	-	-	1,331,883
GENERAL GOVT - STC LOAN INT	1,929,175	209,480	-	2,138,655
	4,011,859	333,585	-	4,345,444

FUND: ENTERPRISE - SANITATION (190)
DEPARTMENT: SANITATION (41)
DEPARTMENT HEAD: PAUL STREETS

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	1,153,511	1,236,967	1,180,489	1,312,189
BENEFITS	506,923	569,380	541,671	533,422
MATERIALS & SUPPLIES	1,495,471	1,675,246	1,561,909	1,869,347
OTHER SERVICES	3,248,732	3,507,747	3,416,907	3,667,852
CAPITAL OUTLAY	1,496,124	4,086,016	5,386,016	1,805,326
TRANSFERS OUT	763,936	782,267	782,267	781,716
TOTAL	8,664,697	11,857,623	12,869,260	9,969,852

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
CHARGES FOR SERVICES	9,172,186	9,564,695	9,603,873	9,949,578
INTEREST	270,877	212,410	252,231	180,935
MISCELLANEOUS	67,088	54,631	56,800	61,944
TRANSFERS IN	-	589,496	589,496	-
TOTAL	9,510,151	10,421,232	10,502,400	10,192,457

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	6,090,716	9,074,380	7,603,777	7,561,319	6/30/2024
6/30/2024	7,561,319	9,510,151	8,664,697	8,406,772	6/30/2025
6/30/2025	8,406,772	10,502,400	12,869,260	6,039,913	6/30/2026 - EST
6/30/2026	6,039,913	10,192,457	9,969,852	6,262,518	6/30/2027 - EST
			Excludes Capital Outlay & Transfers Out	(738,281)	10% Reserve
				<u>5,524,237</u>	

FINAL BUDGET 2026-2027

PERSONAL SERVICES	
10-01 SALARIES	1,142,973
10-02 WAGES	23,774
10-03 OVERTIME	75,000
10-07 ALLOWANCES	5,040
10-10 LONGEVITY	37,073
10-11 SL BUYBACK	1,668
10-12 VL BUYBACK	900
10-13 PDO BUYBACK	5,209
10-14 SICK LEAVE INCENTIVE	5,700
10-17 ADDITIONAL INCENTIVE	10,801
10-95 1X SALARY ADJUSTMENT	4,051
TOTAL PERSONAL SERVICES	1,312,189

BENEFITS	
15-01 SOCIAL SECURITY	100,382
15-02 EMPLOYEES' RETIREMENT	180,378
15-03 GROUP INSURANCE	180,475
15-04 WORKERS COMP INSURANCE	11,682
15-06 TRAVEL & SCHOOL	13,100
15-07 UNIFORMS	15,500
15-13 LIFE	3,456
15-14 DENTAL	12,533
15-20 OVERHEAD HEALTH CARE COST	1,854
15-98 RETIREE INSURANCE	14,061
TOTAL BENEFITS	533,422

MATERIALS & SUPPLIES	
20-34 MAINTENANCE OF EQUIPMENT	75,000
20-35 SMALL TOOLS & EQUIP	3,300
20-41 SUPPLIES	54,720
20-49 CHEMICALS	6,000
20-63 FLEET FUEL	320,985
20-64 FLEET PARTS	840,530
20-65 FLEET LABOR	568,812
TOTAL MATERIALS & SUPPLIES	1,869,347

OTHER SERVICES & CHARGES	
30-01 UTILITIES & COMMUNICATIONS	15,820

(CONTINUED)

FUND: ENTERPRISE - SANITATION (190)
DEPARTMENT: SANITATION (41)
DEPARTMENT HEAD: PAUL STREETS
PAGE TWO

PERMANENT STAFFING	FY 26-27	FY 25-26
Sanitation/Solid Waste Mgr	1	1
Residential Route Coord.	1	1
Commercial Route Coord.	1	1
Route Serviceperson	5	6
Equipment Operator II	11	9
TOTAL	19	18
PART TIME (1 person = .5)	FY 26-27	FY 25-26
Interns	2	2

FY 20-21:Comm Route Coord position removed
FY 20-21: Sanitation/Solid Waste Mgr .5 moved from Fund 061
FY 21-22: Comm Route Coord replaced
FY 26-27 Added 1 Equipment Operator II

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

95 Gal Poly Carts	1,539,018
Rear Loader Truck	232,356
Front Loader CNG Truck	256,855
Container Delivery Truck	182,287
(2) Front Loading Trash Trucks	494,718
Repl/Rebuild Dumpsters	170,735
CNG Generator Non-ARPA	291,245
Trans Station Walking Tra	79,814
Flooring/Cabinets Storage	2,217
10 iPad/Digital Trash Ro	800
AVL Software	123,375
(2) Auto Side Ldr Solid Waste Collection Trucks	1,124,000
Transfer Station Tractor	218,900
Concrete Pad Ext for Cart Barn	25,200
Sanitation Office Remodel	55,000
Rear Loader - OnRoad2 Grant	303,761
Chipper Truck-OnRoad2 Grant	205,735
CNG Generator	80,000
TOTAL	5,386,016

**PERSONNEL
POSITIONS
SUMMARY:**

2020-21 - 17
2021-22 - 18
2022-23 - 18
2023-24 - 18
2024-25 - 18
2025-26 - 18
2026-27 - 19

30-21 SURPLUS PROPERTY	10,408
30-22 PWA REMIBURSEMENT	369,809
30-23 UPKEEP REAL PROPERTY	8,000
30-40 CONTRACTUAL	2,796,194
30-41 CONTRACT LABOR	315,000
30-49 CREDIT CARD FEES	48,000
30-54 VEHICLE INSURANCE	3,500
30-72 MEMBERSHIPS & SUBSCRIPTIONS	1,450
30-85 INSURANCE/FIRE, THEFT, LIAB	94,104
30-86 AUDIT	5,567
TOTAL OTHER SERVICES & CHARGES	3,667,852

CAPITAL OUTLAY

40-01 VEHICLES	1,260,000
40-02 EQUIPMENT	80,326
40-14 REMODEL	400,000
40-50 SOFTWARE	65,000
TOTAL CAPITAL OUTLAY	1,805,326

TRANSFER TO OTHER FUNDS

80-14 TECHNOLOGY (014)	17,780
80-33 GENERAL FUND (010)	763,936
TOTAL TRANSFER TO OTHER FUNDS	781,716

TOTAL DEPARTMENT REQUEST 9,969,852

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

Dataprose, LLC (Documents Inserts In Bills)	11,000
GPS Insight, LLC (AVL Communication Fees)	1,236
Republic Services (Compactors & Roll-offs)	401,484
Republic services (Recycling)	1,275,040
Unifirst (mats & rags)	2,664
Everbridge, Inc.	15,500
Waste Management (East Oak Landfill Tipping Fees)	1,089,270
TOTAL	2,796,194

CAPITAL OUTLAY CURRENT BUDGET YEAR

Automated Side Loader	550,000
Street Sweeper	500,000
1/2 Ton 4WD Truck	55,000
Electric Cold Water Foaming Pressure Washer	10,326
Dumpster Rebuilds	70,000
Office Remodel Associated with PWA Facility Evaluation	50,000
Public Fleet Grant Match for CNG Station Upgrade	350,000
Routeware SmartCity	65,000
Grapple Truck (Yr 1 of 2)	155,000
TOTAL	1,805,326

FUND: ENTERPRISE - WATER (191)
DEPARTMENT: UTILITIES - WATER (42)
DEPARTMENT HEAD: PAUL STREETS

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	2,146,207	2,388,083	2,118,318	2,369,753
BENEFITS	831,113	988,789	851,899	1,010,045
MATERIALS & SUPPLIES	1,451,461	1,748,107	1,433,635	1,964,769
OTHER SERVICES	2,376,416	2,907,098	2,602,604	2,504,940
CAPITAL OUTLAY	2,589,516	5,280,806	3,778,400	1,881,200
DEBT SERVICE	368,120	553,179	553,179	545,072
TRANSFER OUT	784,532	2,350,432	2,350,432	856,022
TOTAL	10,547,364	16,216,494	13,688,466	11,131,801

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
CHARGES FOR SERVICES	9,761,409	10,041,114	9,938,395	11,107,310
INTEREST	339,114	161,195	322,839	246,938
MISCELLANEOUS	2,952	-	-	-
TRANSFERS IN	1,380,303	216,699	216,699	36,510
TOTAL	11,483,779	10,419,008	10,477,933	11,390,758

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE
6/30/2023	4,750,723	8,013,690	7,761,717	5,002,695
6/30/2024	5,002,695	11,483,779	10,547,364	5,939,110
6/30/2025	5,939,110	10,477,933	13,688,466	2,728,577
6/30/2026	2,728,577	11,390,758	11,131,801	2,987,534
		Excludes Capital Outlay & Transfers Out	(784,951)	10% Reserve
			2,202,583	

FINAL BUDGET 2026-2027

WATER MAINTENANCE DIVISION (4210)	
PERSONAL SERVICES	
10-01 SALARIES	1,199,427
10-03 OVERTIME	20,000
10-07 ALLOWANCES	3,525
10-10 LONGEVITY	48,447
10-11 SL BUYBACK	19,250
10-12 VL BUYBACK	8,610
10-13 PDO BUYBACK	8,205
10-14 SICK LEAVE INCENTIVE	11,844
10-17 ADDITIONAL INCENTIVE	2,592
10-19 ON CALL	350
10-27 SHIFT DIFFERENTIAL	12,800
10-95 1X SALARY ADJUSTMENT	3,659
TOTAL PERSONAL SERVICES	1,338,709
BENEFITS	
15-01 SOCIAL SECURITY	102,411
15-02 EMPLOYEE'S RETIREMENT	187,419
15-03 GROUP INSURANCE	209,182
15-04 WORKERS COMP INSURANCE	7,582
15-06 TRAVEL & SCHOOL	10,313
15-07 UNIFORMS	10,400
15-13 LIFE	3,295
15-14 DENTAL	14,200
15-20 OVERHEAD HEALTH CARE COST	1,767
15-98 RETIREE INSURANCE	14,149
TOTAL BENEFITS	560,718
MATERIALS & SUPPLIES	
20-34 MAINTENANCE OF EQUIPMENT	135,500
20-35 SMALL TOOLS & EQUIPMENT	33,000
20-41 SUPPLIES	30,000
20-45 FUEL & LUBRICANTS	2,000
20-49 CHEMICALS	1,370,500
20-63 FLEET FUEL	53,754
20-64 FLEET PARTS	66,447
20-65 FLEET LABOR	44,368
TOTAL MATERIALS & SUPPLIES	1,735,569

(CONTINUED)

FUND: ENTERPRISE - WATER (191)
DEPARTMENT: UTILITIES - WATER (42)
DEPARTMENT HEAD: PAUL STREETS
PAGE TWO

PERMANENT STAFFING	FY 26-27	FY 25-26
Inv. Con. Technician	0.0	0.5
Supply Supervisor	0.0	0.5
Lab Technician II	1	1
Maint. Supervisor II	1	1
Maint Technicians	2	2
Chief Operator	1	1
Operator IV	2	2
Operator V	1	1
Operator	9	9
Line Maint Crew Leader	6	6
Meter Tech Crew Leader	1	1
Meter Techs	3	2
Line Maint Crew Supervisor	0.5	0.5
GIS Coordinator	0.16	0.16
Project Foreman-Line Maint	1	1
Certified Equip Operator	3.5	3.5
Field Service Tech	2	3
Infrastructure Line Locator	0.4	0.4
Infrastructure Locator Crew Chief	0.4	0.0
TOTAL	34.96	35.56

FY 20-21 (2) Meter Readers moved from Fund 187
FY 21-22 Meter Reader Coordinator moved from Fund 187
FY 24-25 Added 0.4 Line Locator
FY 26-27 Moved .5 Sply Sup & .5 Inv Cntrl Tech to PWA (075)
FY 26-27 Added .4 Line Locator

**PERSONNEL
POSITIONS
SUMMARY:**

2020-21 - 34.16
2021-22 - 35.16
2022-23 - 35.16
2023-24 - 35.16
2024-25 - 35.56
2025-26 - 35.56
2026-27 - 34.96

OTHER SERVICES & CHARGES

30-01 UTILITIES & COMMUNICATIONS	221,500
30-21 SURPLUS PROPERTY	1,680
30-22 PWA REIMBURSEMENT	719,074
30-23 UPKEEP REAL PROPERTY	25,000
30-40 CONTRACTUAL	1,208,674
30-49 CREDIT CARD FEES	20,000
30-54 VEHICLE ACCIDENT INSURANCE	1,000
30-72 MEMBERSHIPS & SUBSCRIPTIONS	2,725
30-85 INSURANCE	84,328
30-86 AUDIT	5,464
TOTAL OTHER SERVICES & CHARGES	2,289,445

CAPITAL OUTLAY

40-01 VEHICLES	75,000
40-02 EQUIPMENT	229,000
40-14 REMODEL	150,000
TOTAL CAPITAL OUTLAY	454,000

DEBT SERVICE

71-02 INTEREST ON NOTES	23,563
71-03 INTEREST (OWRB LOAN)	124,410
72-02 ADMIN FEE	7,363
72-03 ADMIN FEE (OWRB LOAN)	1,000
73-02 PRINCIPAL ON NOTES	147,486
73-03 PRINCIPAL (OWRB LOAN)	241,250
TOTAL DEBT SERVICE	545,072

TRANSFER OUT TO OTHER FUNDS

80-13 STREET & ALLEY (013)	50,000
80-33 GENERAL FUND (010)	748,459
TOTAL TRANSFERS OUT TO OTHER FUNDS	798,459

TOTAL DIVISION REQUEST (4210) 7,721,972

(CONTINUED)

FUND: ENTERPRISE - WATER (191)
DEPARTMENT: UTILITIES - WATER (42)
DEPARTMENT HEAD: PAUL STREETS
PAGE THREE

WATER MAINTENANCE DIVISION (4210)

CAPITAL OUTLAY CURRENT BUDGET YEAR (4210 - WATER)

Chlorine Tank Scale (4210)	10,000
1 Ton 4WD Truck with Crane and Utility Bed (4210) (Yr 2 of 2)	75,000
(27) Suspended LED Lights for Filter Bay (4210)	9,000
WTP Security Lighting Improvements (4210)	150,000
Dewatering Trailer Replacement (4210)	200,000
20' Utility Trailer (4210)	10,000
TOTAL	454,000

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL (4210 - WATER)

Repl 15 Ton Air Unit/Heat	190,000
6 High Svc Pump Refurb/Replace	84,000
100 KW Generator (Multi Yr Funding)	15,600
500 KW Generator (Multi Yr Funding)	41,000
2 Automatic Flushing Stations	15,000
Bucket Truck (Multi Dept Funding)	50,000
Tractor W/Fel & Boom Mower	111,700
OWRB FAP Loan	466,623
Dump Truck- OnRoad2 Grant	175,279
AWD SUV	35,000
1/2 Ton 4WD Crew Cab Truck	51,000
3/4 Ton 4WD Truck	55,000
1 Ton 4WD Truck with Crane and Utility Bed	75,000
Sensus Feedline Antenna	24,000
Rbld High Service Pump #4	20,000
TOTAL	1,409,202

CONTRACTUAL (30-40) CURRENT BUDGET YEAR (4210 - WATER)

Accurate Lab -TTHM's	16,000
Accurate Lab - SOC's	60,000
Accurate Lab - Chlorites & Bromates	2,400
Accurate Lab- Lead and Copper	2,800
Accurate Lab- Inhibitory Residue Test	800
ODEQ - SUVA,Fluoride,Nitrate& TOC, Metals & VOC's	9,500
QDEQ - Bac'ts	26,500
COMCD	1,001,299
Evoqua - DI Water	2,500
Book Bindery - Lab	1,000
Hach Turbidimeter/Spectrophotometer -Calibration	2,900
Lift Equipment Annual Inspection	2,000
Risk Management Plan	4,800
Well Pump Removal and Installation(6)	48,000
ODEQ Annual Fees	10,000
OWRB Annual Ground Water Admin. Fee	125
Unifirst- Mats, Lab Towels and Shop Towels	3,000

(CONTINUED)

LINE MAINTENANCE CREW DIVISION (4230)

PERSONAL SERVICES

10-01 SALARIES	970,619
10-03 OVERTIME	15,000
10-07 ALLOWANCES	4,280
10-10 LONGEVITY	13,949
10-11 SL BUYBACK	2,758
10-12 VL BUYBACK	2,347
10-13 PDO BUYBACK	1,396
10-14 SICK LEAVE INCENTIVE	1,950
10-17 ADDITIONAL INCENTIVE	3,950
10-19 ON CALL	11,000
10-95 1X SALARY ADJUSTMENT	3,795
TOTAL PERSONAL SERVICES	1,031,044

BENEFITS

15-01 SOCIAL SECURITY	78,875
15-02 EMPLOYEE'S RETIREMENT	144,346
15-03 GROUP INSURANCE	149,863
15-04 WORKERS COMP INSURANCE	38,866
15-06 TRAVEL & SCHOOL	7,500
15-07 UNIFORMS	14,600
15-13 LIFE	3,341
15-14 DENTAL	10,143
15-20 OVERHEAD HEALTH CARE COST	1,792
TOTAL BENEFITS	449,326

MATERIALS & SUPPLIES

20-34 MAINTENANCE OF EQUIPMENT	4,200
20-35 SMALL TOOLS & EQUIPMENT	75,000
20-41 SUPPLIES	150,000
TOTAL MATERIALS & SUPPLIES	229,200

OTHER SERVICES & CHARGES

30-23 UPKEEP REAL PROPERTY	7,500
30-40 CONTRACTUAL	64,000
30-41 CONTRACT LABOR	43,000
30-43 HARDWARE/SOFTWARE MAINT	6,500
30-54 VEHICLE ACCIDENT INSURANCE	1,000
30-72 MEMBERSHIPS & SUBSCRIPTIONS	3,500
30-85 INSURANCE/FIRE,THEFT,LIAB	84,531
30-86 AUDIT	5,464
TOTAL OTHER SERVICES & CHARGES	215,495

(CONTINUED)

FUND: ENTERPRISE - WATER (191)
DEPARTMENT: UTILITIES - WATER (42)
DEPARTMENT HEAD: PAUL STREETS
PAGE FOUR

CONTRACTUAL (30-40) CURRENT BUDGET YEAR (4210 - WATER-CONTINUED)

Fire Alarm and Extinguisher Annual Inspection	750
Cintas- Cleaning Supplies	2,500
USA Bluebook/ Fisher- Lab Supplies	9,000
Annual Storage Tank Inspection	2,800
TOTAL	1,208,674

LINE MAINTENANCE CREW DIVISION (4230)

CAPITAL OUTLAY CURRENT BUDGET YEAR (4230 - LINE MAINTENANCE CREW)

Mid Size Excavator, Trailer and Attachments (4230) (Yr 2 of 2)	140,000
Tilt Deck Equipment Trailer and Accessories (4230)	11,000
Trailer Mounted Vacuum Unit (4230)	120,000
Service Puller Attachment (4230)	36,000
Water Meters and Components for New Builds (4230)	85,000
AMI Meter Recapitalization (4230) (Yr 3)	1,000,000
2026 Chevy Blazer EV	35,200
TOTAL	1,427,200

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL (4230 - LINE MAINT CREW)

Meter Tech Pickup	500
Outdoor Cabinets AC Replacement	30,000
Forestry Cutter for E88	485
iPad & Printer Replacement	387
Water Call Vehicle	85,000
Tracked Excavator	70,000
Water Meter and Hardware	122,482
Shop Ice Machine	6,200
AMI Recapitalization	2,054,144
Total	Total 2,369,198

CAPITAL OUTLAY

40-01 VEHICLES	35,200
40-02 EQUIPMENT	307,000
40-05 UTILITY PROPERTY	1,085,000
TOTAL CAPITAL OUTLAY	1,427,200

TOTAL DIVISION REQUEST (4230) 3,352,265

TRANSFERS (0000)

80-14 TECHNOLOGY (014)	57,563
TOTAL TRANSFERS	57,563

TOTAL DIVISION REQUEST (0000) 57,563

TOTAL DEPARTMENT REQUEST 11,131,801

CONTRACTUAL (30-40) CURRENT BUDGET YEAR (4230 - LINE MAINTENANCE CREW)

Verizon Data for iPad	4,000
Hepatitis B Vaccination	1,500
AT&T	1,000
Pest Control Treatments	900
Okie Locate	3,300
Tree Removal	2,000
Equipment Rental	1,000
Fire Monitoring	300
Contractor Repairs	50,000
TOTAL	64,000

COMCD Construction Loan

*COMCD loan O/S \$3,595,800.68 as of 3/15/27
 Debt Service Matures September 15, 2035*

OWRB Construction Loan

*OWRB loan O/S \$2,335,000 as of 3/15/27
 Debt Service Matures September 15, 2034*

FUND: SEWER (192)
DEPARTMENT: UTILITIES - WASTEWATER (43)
DEPARTMENT HEAD: PAUL STREETS

FINAL BUDGET 2026-2027

SEWER MAINTENANCE DIVISION (4310)

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	2,664,906	2,886,669	2,830,750	2,939,329
BENEFITS	1,005,698	1,172,152	1,099,263	1,177,797
MATERIALS & SUPPLIES	989,094	1,470,569	1,240,035	1,504,304
OTHER SERVICES	2,716,104	2,804,154	2,772,608	2,523,759
CAPITAL OUTLAY	878,520	3,532,720	3,532,720	2,080,500
TRANSFERS OUT	772,099	823,952	823,952	829,038
TOTAL	9,026,419	12,690,216	12,299,328	11,054,726

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
INTERGOVERNMENTAL	10,000	-	-	-
CHARGES FOR SERVICES	10,075,897	10,221,462	11,024,236	11,411,354
INTEREST	223,932	166,130	265,933	206,795
MISCELLANEOUS	3,527	-	47,940	2,717
TRANSFERS	318,693	107,500	107,500	-
TOTAL	10,632,049	10,495,092	11,445,609	11,620,867

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE
6/30/2023	5,573,077	8,816,338	8,353,238	6,036,177
6/30/2024	6,036,177	10,632,049	9,026,419	7,641,806
6/30/2025	7,641,806	11,445,609	12,299,328	6,788,087
6/30/2026	6,788,087	11,620,867	11,054,726	7,354,228
				6/30/2024
				6/30/2025
				6/30/2026 - EST
				6/30/2027 - EST
				10% Reserve
				6,539,709

Excludes Capital Outlay & Transfers Out (814,519) **10% Reserve**
6,539,709

PERSONAL SERVICES	
10-01 SALARIES	1,696,889
10-03 OVERTIME	25,000
10-07 ALLOWANCES	4,613
10-10 LONGEVITY	63,645
10-11 SL BUYBACK	9,694
10-12 VACATION BUYBACK	5,330
10-13 PDO BUYBACK	3,380
10-14 SL INCENTIVE	14,253
10-17 ADDITIONAL INCENTIVE	12,005
10-19 ON CALL	16,800
10-27 SHIFT DIFFERENTIAL	9,600
10-95 1X SALARY ADJUSTMENT	5,793
TOTAL PERSONAL SERVICES	1,867,002

BENEFITS	
15-01 SOCIAL SECURITY	142,826
15-02 EMPLOYEES' RETIREMENT	261,380
15-03 GROUP INSURANCE	241,755
15-04 WORKERS COMP INSURANCE	46,330
15-06 TRAVEL & SCHOOL	9,000
15-07 UNIFORMS	16,750
15-13 LIFE	5,025
15-14 DENTAL	16,802
15-20 OVERHEAD HEALTH CARE COST	2,696
TOTAL BENEFITS	742,564

MATERIALS & SUPPLIES	
20-34 MAINTENANCE OF EQUIPMENT	521,000
20-35 SMALL TOOLS & EQUIPMENT	41,850
20-41 SUPPLIES	103,000
20-45 FUEL & LUBRICANTS	10,000
20-49 CHEMICALS	150,000
20-63 FLEET FUEL	96,842
20-64 FLEET PARTS	202,942
20-65 FLEET LABOR	157,170
TOTAL MATERIALS & SUPPLIES	1,282,804

OTHER SERVICES & CHARGES	
30-01 UTILITIES & COMMUNICATIONS	715,250
30-21 SURPLUS PROPERTY	3,504

(CONTINUED)

FUND: SEWER (192)
DEPARTMENT: UTILITIES - WASTEWATER (43)
DEPARTMENT HEAD: PAUL STREETS
PAGE TWO

PERMANENT STAFFING	FY 26-27	FY 25-26
Inventory Control Tech	0	0.5
Supply Supervisor	0	0.5
Lab Supervisor	1	1
Sludge Supervisor	1	1
Heavy Equip. Operator II	3	3
Lab Technician	1	1
Maint Supervisor II	1	1
Chief Operator/Trainer	1	1
Operator V	1	1
Operator IV	2	3
Operator	9	7
Maint. Technician	4	5
GIS Coordinator	0.17	0.17
Environmental Chemist	2	2
Line Maint. Crew Supervisor	0.5	0.5
Line Maint. Oper. Foreman	1	1
Line Maint. Crew Leader	5	4
Line Maint CCTV Chief Op	1	1
Line Maint Field Serv Techs	2	0
Line Maint. Cert. Equip Op	5.5	8.5
Line Maint. Pretreat Coord	1	1
Line Maint. Pretreat Tech	1	1
Infrastructure Line Locator	0.4	0.4
Infrastructure Locator Crew Chief	0.4	0
TOTAL	43.97	44.57

FY 20-21 (1) Operator and (4) Cert Equip Op positions not filled
FY 21-22 Added (1) Operator and (4) Cert Equip Op positions not filled in FY 20-21
FY 22-23 Added (1) CCTV Chief Operator
FY 24-25 Added 0.4 Line Locator
FY 26-27 Moved .5 Sply Sup & .5 Inv Cntrl Tech to PWA (075)
FY 26-27 Added .4 Line Locator

PERSONNEL
POSITIONS
SUMMARY:

2020-21 - 39.17
2021-22 - 44.17
2022-23 - 44.17
2023-24 - 44.17
2024-25 - 44.57
2025-26 - 44.57
2026-27 - 43.97

30-22 PWA REIMBURSEMENT	883,433
30-23 UPKEEP REAL PROPERTY	50,000
30-40 CONTRACTUAL	237,400
30-41 CONTRACT LABOR	40,000
30-43 HARDWARE/SOFTWARE MAINTENANCE	8,000
30-49 CREDIT CARD FEES	18,000
30-54 VEHICLE ACCIDENT INSURANCE	2,000
30-72 MEMBERSHIPS/SUBSCRIPTIONS	3,500
30-85 INSURANCE/FIRE, THEFT, LIAB	213,092
30-86 AUDIT	4,750
TOTAL OTHER SERVICES & CHARGES	2,178,929
CAPITAL OUTLAY	
40-02 EQUIPMENT	679,500
40-06 INFRASTRUCTURE	250,000
40-50 SOFTWARE	50,000
TOTAL CAPITAL OUTLAY	979,500
TRANSFERS OUT	
80-33 GENERAL FUND REIMBURSEMENT	772,099
TOTAL TRANSFERS OUT	772,099
TOTAL DIVISION REQUEST (4310)	7,822,898

LINE MAINTENANCE CREW DIVISION (4330)

PERSONAL SERVICES	
10-01 SALARIES	1,001,662
10-03 OVERTIME	15,000
10-07 ALLOWANCES	6,680
10-10 LONGEVITY	17,676
10-11 SL BUYBACK	2,160
10-12 VACATION BUYBACK	1,416
10-13 PDO BUYBACK	1,486
10-14 SL INCENTIVE	3,450

(CONTINUED)

FUND: SEWER (192)
DEPARTMENT: UTILITIES - WASTEWATER (43)
DEPARTMENT HEAD: PAUL STREETS
PAGE THREE

SEWER MAINTENANCE DIVISION (4310)	
CONTRACTUAL (30-40) CURRENT BUDGET YEAR	
Cintas - Cleaning and First Aid Services	4,000
Unifirst	4,000
Engineering Services	50,000
Evoqua - Lab Water Service	6,000
Laboratory Equipment Calibration Services	750
Lift Equipment Annual Inspections	5,000
Scale Annual Inspection	5,000
Boiler Annual Inspection - Dept of Labor	150
Fire System and Extinguishers Annual Inspections	5,000
Outside Laboratory Sample Analyses	10,000
DEQ Permit Fees	22,000
Lift Station Alarm Services	7,500
Parts Washing Service - Safety Clean	1,500
Electrical Repairs/Service	5,000
Boiler Repairs/Service	5,000
HVAC Repairs/Service	5,000
SCADA Repairs/Service	7,500
Pest Control Services	2,500
EMD Millipore - Lab Water Service	4,000
Compost Advertising	5,000
Software Training	2,500
Gas Detection/Fire System Repairs/Service	20,000
Storm Pond Vegetation Maintenance	60,000
TOTAL	237,400
CAPITAL OUTLAY CURRENT BUDGET YEAR	
Pump Replacement (4310)	100,000
45kVA 3Ph Power Generator, Trailer Mounted (4310)	60,000
Air Compressor for Main Control Building (4310)	27,000
Two - Dewatering Dumpsters (4310)	28,000
Commercial Zero Turn Mower (4310)	18,000
TKN Distillation Unit (4310)	11,000
Kjeldahl Micro Digester (4310)	8,000
Flail Mower Attachment (4310)	14,000
Ammonia Probe and Controller (4310)	13,000
Straight Blade Snow Plow (4310)	18,000
Electric Golf Cart (4310)	7,500
Trommel Screen (4310) (Yr 1 of 4)	75,000
Probe Controllers (4310)	100,000
Grinder (4310) (Yr 1 of 5)	100,000
Rotomix (4310) (Yr 1 of 3)	100,000
SCADA Upgrades (4310)	50,000
Concrete Drive & Secondary Storage (4310) (Yr 2 of 3)	250,000
TOTAL	979,500

10-17 ADDITIONAL INCENTIVE	8,001
10-19 ON CALL	11,000
10-95 1X SALARY ADJUSTMENT	3,795
TOTAL PERSONAL SERVICES	1,072,326

BENEFITS	
15-01 SOCIAL SECURITY	82,033
15-02 EMPLOYEES' RETIREMENT	150,126
15-03 GROUP INSURANCE	129,947
15-04 WORKERS COMP INSURANCE	38,413
15-06 TRAVEL & SCHOOL	7,500
15-07 UNIFORMS	13,500
15-13 LIFE	3,341
15-14 DENTAL	8,581
15-20 OVERHEAD HEALTH CARE COST	1,792
TOTAL BENEFITS	435,233

MATERIALS & SUPPLIES	
20-34 MAINTENANCE OF EQUIPMENT	15,000
20-35 SMALL TOOLS & EQUIPMENT	51,000
20-41 SUPPLIES	130,000
20-45 FUEL & LUBRICANTS	1,500
20-49 CHEMICALS	24,000
TOTAL MATERIALS & SUPPLIES	221,500

OTHER SERVICES & CHARGES	
30-23 UPKEEP REAL PROPERTY	4,000
30-40 CONTRACTUAL	195,700
30-41 CONTRACT LABOR	43,000
30-43 HARDWARE/SOFTWARE MAINTENANCE	10,000
30-85 INSURANCE/FIRE, THEFT, LIAB	87,380
30-86 AUDIT	4,750
TOTAL OTHER SERVICES & CHARGES	344,830

CAPITAL OUTLAY	
40-01 VEHICLES	315,000
40-02 EQUIPMENT	36,000
40-05 UTILITY PROPERTY	750,000
TOTAL CAPITAL OUTLAY	1,101,000

TOTAL DIVISION REQUEST (4330) 3,174,889

TRANSFERS OUT (0000)	
80-14 TECHNOLOGY (014)	56,939
TOTAL TRANSFERS OUT (0000)	56,939

TOTAL DEPARTMENT REQUEST 11,054,726

(CONTINUED)

FUND: SEWER (192)
 DEPARTMENT: UTILITIES - WASTEWATER (43)
 DEPARTMENT HEAD: PAUL STREETS
 PAGE FOUR

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL (4310 - SEWER)

Pump Replacement	170,006
Variable Frequency Drive Replacement	60,000
Compost Spreader	147,239
1 Ton Service Truck	30,000
Front End Loader (Multi Year Funding)	232,139
Bucket Truck Multi Dept Funding	50,000
2025 4wd Colorado Truck	39,173
2 Security Camera's WRRF	7,500
SCADA System Upgrade	75,000
Chlorinator	8,860
IDEXX Sealer	6,243
Laboratory Vacuum Pump	1,200
Skid Loader	64,339
Compmaster Backup PC	23,000
Zero Turn Mower w/Canopy	15,000
Small Bypass Pump	60,000
Large Bypass Pump	100,000
1/2 Ton 4WD Truck	48,688
1 Ton Maintenance Truck	70,000
Compost Secondary Storage Pad	125,000
Sensus Feedline Antenna	24,000
Shadynook Generator Non-ARPA	64,552
Elizabeth Generator Non-ARPA	46,793
Shadynook Lift Generator	62,500
Elizabeth Lift Generator	45,000
Compressor- Main Cntrl B	5,466
Ice Machine	6,358
TOTAL	1,588,056

LINE MAINTENANCE CREW DIVISION (4330)

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

Verizon Data for iPad	4,500
Hepatitis B vaccination	1,500
Pretreatment Sampling	6,000
Pest Control Treatments	900
Okie Locate	3,300
Tree Removal	2,000
Equipment Rental	1,500
AT&T Phones	1,000
Emergency Repairs	100,000
Sewer Right-away Clearing	75,000
TOTAL	195,700

CAPITAL OUTLAY CURRENT BUDGET YEAR

HD Flusher Truck (4330) (Yr 3 of 3)	135,000
Semi tractor (4330)	115,000
SL RAT (4330)	36,000
4WD Vehicle (4330)	65,000
Sewer Line Repair/Replacement Annual Program (4330)	500,000
Manhole Rehabilitation Annual Program (4330)	250,000
TOTAL	1,101,000

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

CCTV Unit Lease to own (Year 5 of 5)	21,303
Nozzle Cameras	183
Heavy Duty Flusher Trucks (Multi Year Funding)	250,000
1 Ton Truck	85,000
Phase 1 Hiwassee/Edgewood Lift Station (Split with 188)	951,000
iPad & Printer	178
CCTV Sewer Line Rehab Unit	460,000
Flusher Camera	13,000
Root Saws	14,000
HD Truck	150,000
TOTAL	1,944,664

FUND: MWC UTILITIES AUTHORITY (193)
 DEPARTMENT: UTILITIES - (87)
 DEPARTMENT HEAD: TIM LYON

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
MATERIALS & SUPPLIES	-	2,000	2,000	2,000
OTHER SERVICES	422	-	3,000	-
CAPITAL OUTLAY	-	926,548	926,548	-
TOTAL	422	928,548	931,548	2,000

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
INTEREST	39,743	30,155	38,041	28,400
ASSET RETIREMENT	-	-	-	-
TOTAL	39,743	30,155	38,041	28,400

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	1,030,393	313,072	523	1,342,942	6/30/2024
6/30/2024	1,342,942	39,743	422	1,382,263	6/30/2025
6/30/2025	1,382,263	38,041	931,548	488,757	6/30/2026 - EST
6/30/2026	488,757	28,400	2,000	515,157	6/30/2027 - EST

FINAL BUDGET 2026-2027

MATERIALS & SUPPLIES	
20-35 SMALL TOOLS & EQUIPMENT	2,000
TOTAL MATERIALS & SUPPLIES	2,000

TOTAL DEPARTMENT REQUEST	2,000
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CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

Site Improvements	194,683
Soldier Creek Indust Park	583,865
Projects to be Approved	148,000
TOTAL	926,548

FUND: HOTEL/CONFERENCE CENTER OPERATIONS (195)
DEPARTMENT: HOTEL/CONFERENCE CENTER (40)
DEPARTMENT HEAD: RYAN RUSHING

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	1,572,978	2,168,420	1,591,017	1,957,306
BENEFITS	277,621	225,752	198,130	194,864
OTHER SERVICES	2,183,630	1,645,007	1,639,697	1,588,996
COST OF SALES	491,032	632,081	482,177	496,629
TRANSFERS OUT	198,575	192,086	86,655	182,856
TOTAL	4,723,836	4,863,346	3,997,676	4,420,651

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
CHARGES FOR SERVICES	4,583,776	5,141,688	4,297,742	4,571,407
TOTAL	4,583,776	5,141,688	4,297,742	4,571,407

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE
6/30/2023	(772,157)	4,284,026	3,922,006	(410,137)
6/30/2024	(410,137)	4,583,776	4,723,836	(550,198)
6/30/2025	(550,198)	4,297,742	3,997,676	(250,131)
6/30/2026	(250,131)	4,571,407	4,420,651	(99,375)

FINAL BUDGET 2026-2027

MUNICIPAL AUTHORITY ADMINISTRATION - 4010

PERSONAL SERVICES	69,103
BENEFITS	19,028
TOTAL DIVISION REQUEST	88,131

ROOMS - 4012

PERSONAL SERVICES	667,015
BENEFITS	59,220
OTHER SERVICES & CHARGES	255,703
TOTAL DIVISION REQUEST	981,938

FOOD - 4013

PERSONAL SERVICES	544,608
BENEFITS	26,862
OTHER SERVICES & CHARGES	346,536
COST OF SALES	30,576
TOTAL DIVISION REQUEST	948,582

TELEPHONE - 4014

COST OF SALES	-
TOTAL DIVISION REQUEST	-

MISCELLANEOUS - 4015

OTHER SERVICES & CHARGES	64,482
COST OF SALES	79,130
TOTAL DIVISION REQUEST	143,612

(CONTINUED)

FUND: HOTEL/CONFERENCE CENTER OPERATIONS (195)
DEPARTMENT: HOTEL/CONFERENCE CENTER (40)
DEPARTMENT HEAD: RYAN RUSHING
PAGE TWO

PERMANENT STAFFING	FY 26-27		FY 25-26	
	Full Time	Part Time	Full Time	Part Time
Accountant (City)	0.25	-	0.25	-
City Mgr. - Admin (City)	0.15	-	0.15	-
General Manager	1	-	1	-
Asst General Manager	-	-	1	-
AM/PM Front Desk Sprvs	1	-	1	-
Front Desk Clerks	3	5	3	5
Night Auditors	1	1	1	1
Housekeeping Manager	1	-	1	-
Housekeeping Supervisor	1	-	1	-
Room Attendants	5	-	5	-
House person	1	-	1	-
Lobby Attendant	1	-	1	-
Laundry Attendant	1	-	1	-
Bartenders	1	1	1	1
Restaurant Supervisor	1	-	1	-
Restaurant Cooks	2	-	2	-
Restaurant Servers	1	-	1	-
Facilities Manager	1	-	1	-
Maintenance Tech	-	1	-	2
Director of Sales & Mrktg	1	-	1	-
Sales Manager	2	-	2	-
Sales Coordinator	1	-	1	-
Accounting Director	1	-	1	-
Accts Rec/Payroll Coord.	-	-	-	-
Executive Chef	1	-	1	-
Banquet Cooks	1	2	1	1
Dishwashers	-	-	-	-
Banquet Manager	1	-	1	-
Banquet Captain	1	-	1	-
Banquet Setup	-	3	-	3
Banquet Servers	-	4	-	4
Banquet Bartenders	-	3	-	3
TOTAL	31.40	20.00	32.40	20.00

ADMINISTRATION - 4016	
PERSONAL SERVICES	265,000
BENEFITS	36,432
OTHER SERVICES & CHARGES	302,423

TOTAL DIVISION REQUEST 603,855

SALES & MARKETING - 4017	
PERSONAL SERVICES	237,784
BENEFITS	-
OTHER SERVICES & CHARGES	100,629

TOTAL DIVISION REQUEST 338,413

MAINTENANCE - 4018	
PERSONAL SERVICES	85,952
BENEFITS	14,322
OTHER SERVICES & CHARGES	169,820

TOTAL DIVISION REQUEST 270,094

FRANCHISE FEES - 4019	
OTHER SERVICES & CHARGES	236,342
COST OF SALES	99,492

TOTAL DIVISION REQUEST 335,834

ENERGY COST - 4020	
COST OF SALES	232,711

TOTAL DIVISION REQUEST 232,711

CAPITAL - 4021	
OTHER SERVICES & CHARGES	112,611
TRANSFERS (4% FF&E)	182,856

TOTAL DIVISION REQUEST 295,467

(CONTINUED)

FUND: HOTEL/CONFERENCE CENTER OPERATIONS (195)
 DEPARTMENT: HOTEL/CONFERENCE CENTER (40)
 DEPARTMENT HEAD: RYAN RUSHING
 PAGE THREE

PERSONNEL POSITIONS SUMMARY

2020-21 - 63.45 Full Time
 2020-21 - 24.00 Part Time
 2021-22 - 63.45 Full Time
 2021-22 - 24.00 Part Time
 2022-23 - 55.40 Full Time
 2022-23 - 26.00 Part Time
 2023-24 - 49.45 Full Time
 2023-24 -28.00 Part Time
 2024-25 - 44.45 Full Time
 2024-25 - 22.00 Part Time
 2025-26 - 32.40 Full Time
 2025-26 - 20.00 Part Time
2026-27 - 31.40 Full Time
2026-27 - 20.00 Part Time

Note: Part Time includes Occasional Staff

LAUNDRY- 4023	
BENEFITS	-
COST OF SALES	54,720
TOTAL DIVISION REQUEST	54,720
BEVERAGE - 4024	
PERSONAL SERVICES	87,844
BENEFITS	39,000
OTHER SERVICES & CHARGES	450
TOTAL DIVISION REQUEST	127,294
TOTAL DEPARTMENT REQUEST	4,420,651

FUND: FF&E RESERVE (196)
 DEPARTMENT: HOTEL/CONFERENCE CENTER (40)
 DEPARTMENT HEAD: RYAN RUSHING

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
MATERIALS & SUPPLIES	-	11,462	29,086	-
OTHER SERVICES	-	20,388	15,967	-
CAPITAL OUTLAY	99,875	450,907	450,907	100,000
TOTAL	99,875	482,757	495,960	100,000

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
TRANSFERS	198,575	192,086	86,655	182,856
TOTAL	198,575	192,086	86,655	182,856

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	721,137	203,346	55,967	868,516	6/30/2024
6/30/2024	868,516	198,575	99,875	967,216	6/30/2025
6/30/2025	967,216	86,655	495,960	557,911	6/30/2026 - EST
6/30/2026	557,911	182,856	100,000	640,767	6/30/2027 - EST

FINAL BUDGET 2026-2027

MUNICIPAL AUTHORITY ADMINISTRATION - 4010	
CAPITAL OUTLAY	
40-08 CONTINGENCIES	100,000
TOTAL CAPITAL OUTLAY	100,000
TOTAL DEPARTMENT REQUEST	
	100,000

CAPITAL OUTLAY CURRENT BUDGET YEAR

To Be Determined	100,000
TOTAL	100,000

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

Vibration Safety Switch	7,817
Property Improvement	205,049
To Be Determined	238,041
TOTAL	450,907

FUND: GOLF (197)
DEPARTMENT: GOLF (47/48)
DEPARTMENT HEAD: RYAN RUSHING

FINAL BUDGET 2026-2027

JOHN CONRAD REGIONAL GOLF (4710)

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	660,522	697,631	652,958	783,193
BENEFITS	184,856	208,382	175,376	235,997
MATERIALS & SUPPLIES	381,536	463,945	450,171	460,106
OTHER SERVICES	212,453	328,199	296,034	358,085
CAPITAL OUTLAY	128,438	267,970	267,970	45,000
TRANSFERS OUT	-	2,213	2,213	2,637
TOTAL	1,567,805	1,968,340	1,844,722	1,885,018

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
CHARGES FOR SERVICES	2,012,447	2,000,462	2,200,429	2,093,146
INVESTMENT INTEREST	54,016	41,680	67,780	51,280
MISCELLANEOUS	5,473	-	(68)	-
TOTAL	2,071,936	2,042,142	2,268,141	2,144,426

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE
6/30/2023	657,214	2,018,509	1,455,905	1,219,818
6/30/2024	1,219,818	2,071,936	1,567,805	1,723,950
6/30/2025	1,723,950	2,268,141	1,844,722	2,147,369
6/30/2026	2,147,369	2,144,426	1,885,018	2,406,776
			Excludes Transfers Out & Capital Outlay	(183,738) 10% Reserve
				<u>2,223,038</u>

PERSONAL SERVICES	
10-01 SALARIES	431,777
10-02 WAGES	180,000
10-03 OVERTIME	500
10-07 ALLOWANCES	4,361
10-10 LONGEVITY	9,387
10-11 SL BUYBACK-OVERBANK	5,750
10-12 VL BUYBACK - OVERBANK	1,637
10-13 PDO BUYBACK	1,767
10-14 SL INCENTIVE	3,195
10-17 ADDITIONAL INCENTIVE	1,020
10-95 1X SALARY ADJUSTMENT	2,676
TOTAL PERSONAL SERVICES	642,070

BENEFITS	
15-01 SOCIAL SECURITY	49,118
15-02 EMPLOYEES' RETIREMENT	64,690
15-03 GROUP INSURANCE	57,998
15-04 WORKERS COMP INSURANCE	2,864
15-06 TRAVEL & SCHOOL	500
15-07 UNIFORMS	2,030
15-13 LIFE	1,450
15-14 DENTAL	3,685
15-20 OVERHEAD HEALTH CARE COST	675
15-98 RETIREE INSURANCE	3,822
TOTAL BENEFITS	186,833

MATERIALS & SUPPLIES	
20-27 FOOD & BEVERAGES	80,000
20-34 MAINTENANCE OF EQUIPMENT	29,000
20-35 SMALL TOOL AND EQUIPMENT	4,255
20-41 SUPPLIES	18,000
20-49 CHEMICALS	113,280
20-55 PRO SHOP SUPPLIES	72,000
20-63 FLEET FUEL	20,045
20-64 FLEET PARTS	8,672
20-65 FLEET LABOR	3,764
20-66 IRRIGATION UPKEEP	8,190
20-67 GOLF CART MAINTENANCE	6,500
20-71 BOTANICAL	31,000
TOTAL MATERIALS & SUPPLIES	394,706

(CONTINUED)

FUND: GOLF (197)
DEPARTMENT: GOLF (47/48)
DEPARTMENT HEAD: RYAN RUSHING
PAGE TWO

PERMANENT STAFFING	FY 26-27	FY 25-26
Golf Director	1	1
Golf Superintendent	1	1
Asst Golf Superintendent	1	1
Groundskeeper	3	2
Assistant Golf Pro	1	0
Club House Assistant	1	1
TOTAL	8	6

PT/SEASONAL (1 person = .5)	FY 26-27	FY 25-26
Part time Maintenance	8	8
Part time Pro Shop Clerk	12	12

FY 26-27 Added 1 Groundskeeper position
 FY 26-27 Added 1 Assistant Golf Pro

**PERSONNEL
 POSITIONS
 SUMMARY:**
 2020-21 - 5
 2021-22 - 3
 2022-23 - 6
 2023-24 - 6
 2024-25 - 6
 2025-26 - 6
2026-27 - 8

OTHER SERVICES & CHARGES	
30-01 UTILITIES & COMMUNICATIONS	35,000
30-21 SURPLUS PROPERTY	968
30-22 PWA REIMBURSEMENT	86,289
30-23 UPKEEP REAL PROPERTY	20,900
30-40 CONTRACTUAL	55,000
30-41 CONTRACT LABOR	500
30-49 CREDIT CARD FEES	52,000
30-56 POINT OF SALE FEES	720
30-72 MEMBERSHIPS & SUBSCRIPTIONS	2,100
30-85 INSURANCE/FIRE, THEFT, LIAB	18,543
30-86 AUDIT	462
TOTAL OTHER SERVICES & CHARGES	272,482

CAPITAL OUTLAY	
40-02 EQUIPMENT	45,000
TOTAL CAPITAL OUTLAY	45,000

TOTAL DEPARTMENT REQUEST (4710) 1,541,090

HIDDEN CREEK REGIONAL GOLF (4810)

PERSONAL SERVICES	
10-01 SALARIES	82,048
10-02 WAGES	54,000
10-07 ALLOWANCES	899
10-10 LONGEVITY	1,465
10-11 SL BUYBACK	739
10-12 VL BUYBACK	289
10-13 PDO BUYBACK	256
10-14 SL INCENTIVE	405
10-17 ADDITIONAL INCENTIVE	180
10-95 SALARY ADJUSTMENT	842
TOTAL PERSONAL SERVICES	141,123

BENEFITS	
15-01 SOCIAL SECURITY	10,796
15-02 EMPLOYEES' RETIREMENT	12,197
15-03 GROUP INSURANCE	22,934
15-04 WORKERS COMP INS	1,228
15-13 LIFE	470
15-14 DENTAL	1,391
15-20 OVERHEAD HEALTH CARE COST	149
TOTAL BENEFITS	49,165

(CONTINUED)

FUND: GOLF (197)
 DEPARTMENT: GOLF (47/48)
 DEPARTMENT HEAD: RYAN RUSHING
 PAGE THREE

JOHN CONRAD REGIONAL GOLF (4710)

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

Fire Inspection	200
Alarm Monitoring	800
Golf Cart Lease	43,000
Online Tee Times	10,000
New Hire Employee Physicals	1,000
TOTAL	55,000

CAPITAL OUTLAY CURRENT BUDGET YEAR

Mower Equipment Lift	17,000
Verticutter	16,000
Backhoe Attachment	12,000
TOTAL	45,000

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

2nd Fiber Path to PWA	50,000
Utility Cart	10,100
Backhoe Attachment	4,709
(2) Toro Hybrid Greens Mowers	113,161
	177,970

HIDDEN CREEK REGIONAL GOLF (4810)

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

Alarm Monitoring	300
Golf Cart Lease	13,348
Fire Inspection	65
TOTAL	13,713

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

Pull Behind 5 Gang Mower (4810)	20,000
Used Tee Mower (4810)	20,000
ADA Improvements	50,000
TOTAL	90,000

MATERIALS & SUPPLIES

20-27 FOOD & BEVERAGES	21,000
20-34 MAINTENANCE OF EQUIPMENT	3,600
20-41 SUPPLIES	4,200
20-49 CHEMICALS	21,600
20-55 PRO SHOP SUPPLIES	6,000
20-66 IRRIGATION UPKEEP	3,000
20-67 GOLF CART MAINTENANCE	1,000
20-71 BOTANICAL	5,000
TOTAL MATERIALS & SUPPLIES	65,400

OTHER SERVICES & CHARGES

30-01 UTILITIES & COMMUNICATIONS	10,000
30-22 PWA REIMBURSEMENT	36,981
30-23 UPKEEP REAL PROPERTY	1,500
30-40 CONTRACTUAL	13,713
30-49 CREDIT CARD FEES	15,000
30-85 INSURANCE/FIRE, THEFT, LIAB	7,947
30-86 AUDIT	462
TOTAL OTHER SERVICES & CHARGES	85,603

TOTAL DEPARTMENT REQUEST (4810) 341,291

TRANSFERS TO OTHER FUNDS (0000)

80-14 TECHNOLOGY (014)	2,637
TOTAL TRANSFERS OUT (0000)	2,637

TOTAL DEPARTMENTS REQUEST 1,885,018

FUND: URBAN RENEWAL (201)
 DEPARTMENT: URBAN RENEWAL
 DEPARTMENT HEAD: TIM LYON

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET	ACTUAL	
	2024-25	2025-26	2025-26	2026-27
OTHER SERVICES	14,395	55,000	12,511	200,000
CAPITAL OUTLAY	6,927,300	2,320,855	2,320,855	-
TOTAL	6,941,695	2,375,855	2,333,366	200,000

OTHER SERVICES	
30-44 ADMIN/PROFESSIONAL SVCS	200,000
TOTAL OTHER SERVICES & CHARGES	200,000

TOTAL DEPARTMENT REQUEST 200,000

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET	ACTUAL	
	2024-25	2025-26	2025-26	2026-27
CHARGES FOR SERVICES	57,321	55,066	58,500	58,651
INVESTMENT INTEREST	26,408	5,655	88,783	68,010
TRANSFERS IN	9,248,155	-	-	-
TOTAL	9,331,884	60,721	147,283	126,661

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL	
Sunrise Project	2,320,855
TOTAL	2,320,855

BUDGETARY	BUDGET	REVENUES	EXPENSES	FUND	
FUND BALANCE:	FUND BAL.			BALANCE	
6/30/2023	98,591	65,298	-	163,889	6/30/2024
6/30/2024	163,889	9,331,884	6,941,695	2,554,079	6/30/2025
6/30/2025	2,554,079	147,283	2,333,366	367,997	6/30/2026 - EST
6/30/2026	367,997	126,661	200,000	294,657	6/30/2027 - EST

FUND: RISK (202)
DEPARTMENT: RISK MANAGEMENT (29)
DEPARTMENT HEAD: TIM LYON

EXPENDITURES	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	BUDGET
	2024-25	2025-26	2025-26	2026-27
PERSONAL SERVICES	184,458	187,148	191,776	194,381
BENEFITS	57,276	71,594	61,114	73,740
MATERIALS & SUPPLIES	3,224	2,000	3,601	2,000
OTHER SERVICES	72,936	101,749	100,311	103,123
INSURANCE RELATED	1,230,079	2,145,609	1,761,282	1,600,851
TRANSFERS	-	5,073	5,073	5,274
TOTAL	1,547,972	2,513,173	2,123,157	1,979,369

REVENUES	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	BUDGET
	2024-25	2025-26	2025-26	2026-27
CHARGES FOR SERVICES	1,440,746	1,730,368	1,730,368	1,598,538
INVESTMENT INTEREST	38,569	28,440	32,702	30,965
MISCELLANEOUS	-	-	37	-
TRANSFERS IN	174,352	183,513	183,513	186,591
TOTAL	1,653,667	1,942,321	1,946,620	1,816,094

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	881,634	2,368,571	1,677,839	1,572,367	6/30/2024
6/30/2024	1,572,367	1,653,667	1,547,972	1,678,061	6/30/2025
6/30/2025	1,678,061	1,946,620	2,123,157	1,501,524	6/30/2026 - EST
6/30/2026	1,501,524	1,816,094	1,979,369	1,338,249	6/30/2027 - EST

Estimated Actual includes prior year required reserves of \$796,000. See detail on next page.

FINAL BUDGET 2026-2027

OPERATIONAL (2910)	
PERSONAL SERVICES - OPERATIONAL	
10-01 SALARIES	175,429
10-07 ALLOWANCES	6,563
10-10 LONGEVITY	5,403
10-11 SL BUYBACK	3,315
10-12 VL BUYBACK	710
10-13 PDO BUYBACK	1,227
10-14 SICK LEAVE INCENTIVE	1,305
10-17 ADDITIONAL INCENTIVE	120
10-95 1X SALARY ADJUSTMENT	309
TOTAL PERSONAL SERVICES	194,381
BENEFITS - OPERATIONAL	
15-01 SOCIAL SECURITY	14,870
15-02 EMPLOYEES' RETIREMENT	27,213
15-03 GROUP INSURANCE	18,886
15-06 TRAVEL AND SCHOOLS	11,000
15-13 LIFE	278
15-14 DENTAL	1,107
15-20 OVERHEAD HEALTH CARE COST	385
TOTAL BENEFITS	73,740
MATERIALS & SUPPLIES - OPERATIONAL	
20-41 MATERIALS AND SUPPLIES	2,000
TOTAL MATERIALS & SUPPLIES	2,000
OTHER SERVICES & CHARGES - OPERATIONAL	
30-01 UTILITIES/COMMUNICATIONS	700
30-02 DRUG SCREENING	6,000
30-44 PROFESSIONAL SERVICES (TPA)	45,000
30-51 OTHER GOVERNMENT EXPENSES	49,000
30-72 MEMBERSHIPS/SUBSCRIPTIONS	1,000
30-86 AUDIT EXPENSE	1,423
TOTAL OTHER SERVICES & CHARGES	103,123
TOTAL OPERATIONAL	373,244

(CONTINUED)

FUND: RISK (202)
DEPARTMENT: RISK MANAGEMENT (29)
DEPARTMENT HEAD: TIM LYON
PAGE TWO

PERMANENT STAFFING	FY 26-27	FY 25-26
Risk Manager	1	1
City Manager	0.1	0.1
City Attorney	0.25	0.25
Safety Coordinator	0.1	0.1
TOTAL	1.45	1.45

FY 21-22 .10 City Manager moved from Asst. City Manager

SOURCES OF REVENUE CURRENT BUDGET YEAR

DEPARTMENT	LIABILITY	PROPERTY
Utility Services	3,871	-
Community Development	35,481	-
Street/Park Maintenance/Forestry	119,079	-
General Government	80,284	39,606
Neighborhood Services	12,686	5,849
Information Technology	5,970	-
Parks/Recreation/ Pools	26,042	26,617
Senior Center	-	9,651
Reed Center	-	50,894
Hotel	-	61,717
Police Department	296,058	33,344
Fire Department	94,071	48,144
Sanitation	86,968	7,136
Water	12,783	71,545
Wastewater	28,984	184,108
Golf	16,313	10,177
Stormwater	4,662	5,849
Sewer Utility Line Maint.	87,380	-
Water Utility Line Maint.	84,531	-
Fleet Services	6,976	7,138
Public Works Administration	2,346	7,138
Drainage Division	4,939	-
CDBG	982	-
Hospital Authority	2,936	-
Economic Development Authority	-	16,090
Juvenile	193	-
TOTALS	1,013,535	585,003

PERSONNEL
POSITIONS
SUMMARY:

2020-21 - 1.45
2021-22 - 1.45
2022-23 - 1.45
2023-24 - 1.45
2024-25 - 1.45
2025-26 - 1.45
2026-27 - 1.45

INSURANCE RELATED / 26-27 (2967)	
MATERIALS & SUPPLIES - INSURANCE RELATED	
20-63 FLEET FUEL	1,456
20-64 FLEET PARTS	391
20-65 FLEET LABOR	466
TOTAL MATERIALS & SUPPLIES	2,313
OTHER SERVICES & CHARGES - INSURANCE RELATED	
30-26 LIABILITY LAWSUITS	1,013,535
30-33 PROPERTY INSURANCE	585,003
TOTAL OTHER SERVICES & CHARGES	1,598,538
TOTAL INSURANCE RELATED / 26-27	1,600,851
TRANSFERS TO OTHER FUNDS	
80-14 TECHNOLOGY (014)	5,274
TOTAL TRANSFERS	5,274
TOTAL DEPARTMENT REQUEST	1,979,369

(CONTINUED)

FUND: RISK (202)

DEPARTMENT: RISK MANAGEMENT (29)

DEPARTMENT HEAD: TIM LYON

PAGE THREE

The IBNR, incurred but not reported, per actuarial report as of 6/30/2025:
General Liability: \$297,000

INFORMATIONAL ONLY: (Estimated for prior fiscal years in FY 25-26 per actuarial report dated 6/30/2025)

	Required Reserves	Cash Flow:
INSURANCE RELATED / 24-25		
30-26 LIABILITY LAWSUITS	174,000	42,700
TOTAL INSURANCE RELATED / 24-25	174,000	42,700
INSURANCE RELATED / 22-23		
30-26 LIABILITY LAWSUITS	179,000	37,000
TOTAL INSURANCE RELATED / 22-23	179,000	37,000
INSURANCE RELATED / 21-22		
30-26 LIABILITY LAWSUITS	1,000	200
TOTAL INSURANCE RELATED / 21-22	1,000	200
INSURANCE RELATED / 20-21		
30-26 LIABILITY LAWSUITS	1,000	200
TOTAL INSURANCE RELATED / 20-21	1,000	200
INSURANCE RELATED / 19-20		
30-26 LIABILITY LAWSUITS	4,000	700
TOTAL INSURANCE RELATED / 19-20	4,000	700
INSURANCE RELATED / 18-19		
30-26 LIABILITY LAWSUITS	6,000	1,000
TOTAL INSURANCE RELATED / 18-19	6,000	1,000
INSURANCE RELATED / 17-18		
30-26 LIABILITY LAWSUITS	7,000	1,100
TOTAL INSURANCE RELATED / 17-18	7,000	1,100
INSURANCE RELATED / 16-17		
30-26 LIABILITY LAWSUITS	3,000	400
TOTAL INSURANCE RELATED / 16-17	3,000	400
INSURANCE RELATED / 15-16		
30-26 LIABILITY LAWSUITS	7,000	900
TOTAL INSURANCE RELATED / 15-16	7,000	900
INSURANCE RELATED / 14-15		
30-26 LIABILITY LAWSUITS	3,000	400
TOTAL INSURANCE RELATED / 14-15	3,000	400
INSURANCE RELATED / 13-14		
30-26 LIABILITY LAWSUITS	8,000	1,000
TOTAL INSURANCE RELATED / 13-14	8,000	1,000
INSURANCE RELATED / 12-13		
30-26 LIABILITY LAWSUITS	20,000	2,300
TOTAL INSURANCE RELATED / 12-13	20,000	2,300
TOTAL FOR PRIOR FISCAL YEARS	413,000	87,900

FUND: WORKERS COMP (204)
DEPARTMENT: RISK MANAGEMENT (29)
DEPARTMENT HEAD: TIM LYON

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
OTHER SRVCS AND CHGS	626	709	673	766
INSURANCE RELATED	675,616	1,964,332	1,059,469	905,114
TRANSFER OUT	174,352	183,513	183,513	186,591
TOTAL	850,595	2,148,554	1,243,655	1,092,471

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	BUDGET 2026-27
CHARGES FOR SERVICES	940,351	880,332	880,332	905,114
INVESTMENT INTEREST	125,251	93,910	121,548	89,625
MISCELLANEOUS	17,672	-	-	-
TOTAL	1,083,274	974,242	1,001,880	994,739

BUDGETARY	BUDGET			FUND	
FUND BALANCE:	FUND BAL.	REVENUES	EXPENSES	BALANCE	
6/30/2023	4,211,806	1,002,089	1,803,599	3,410,296	6/30/2024
6/30/2024	3,410,296	1,083,274	850,595	3,642,975	6/30/2025
6/30/2025	3,642,975	1,001,880	1,243,655	3,401,200	6/30/2026 - EST
6/30/2026	3,401,200	994,739	1,092,471	3,303,468	6/30/2027 - EST

Estimated Actual includes prior year required reserves of \$1,084,000. See detail in Informational Only box.

The IBNR, incurred but not reported, per actuarial report as of 6/30/2025:
 Workers Comp: \$ 636,000

FINAL BUDGET 2026-2027

OTHER SERVICES & CHARGES	
30-07 WORKERS COMPENSATION-INS. REL.	905,114
30-86 AUDIT	766
TOTAL OTHER SERVICES & CHARGES	905,880
TRANSFERS OUT	
80-29 RISK	186,591
TOTAL TRANSFERS OUT	186,591
TOTAL DEPARTMENT REQUEST	1,092,471

FUND: WORKERS COMP (204)
DEPARTMENT: RISK MANAGEMENT (29)
DEPARTMENT HEAD: TIM LYON
PAGE TWO

SOURCES OF REVENUE CURRENT BUDGET YEAR

DEPARTMENT	W/COMP
Utility Services	3,556
Street/Park Maintenance/Forestry	8,884
General Government	112,555
Police Department	270,075
Fire Department	321,699
Sanitation	11,682
Water	7,582
Wastewater	46,330
Golf	4,092
Stormwater	2,077
Water Utility Line Maint.	38,866
Sewer Utility Line Maint.	38,413
Fleet Services	10,140
Public Works Administration	7,253
Drainage Division	18,376
CDBG	2,164
Hospital Authority	1,094
Juvenile	276
TOTALS	905,114

INFORMATIONAL ONLY: (Estimated for prior fiscal years in FY 25-26 per actuarial report dated 6/30/2025)

	Required Reserves	Cash Flow:
INSURANCE RELATED / 24-25		
30-07 WORKERS COMPENSATION	392,000	73,600
TOTAL INSURANCE RELATED / 24-25	392,000	73,600
INSURANCE RELATED / 23-24		
30-07 WORKERS COMPENSATION	144,000	26,400
TOTAL INSURANCE RELATED / 23-24	144,000	26,400
INSURANCE RELATED / 22-23		
30-07 WORKERS COMPENSATION	129,000	21,900
TOTAL INSURANCE RELATED / 22-23	129,000	21,900
INSURANCE RELATED / 21-22		
30-07 WORKERS COMPENSATION	46,000	7,100
TOTAL INSURANCE RELATED / 21-22	46,000	7,100
INSURANCE RELATED / 20-21		
30-07 WORKERS COMPENSATION	30,000	4,200
TOTAL INSURANCE RELATED / 20-21	30,000	4,200
INSURANCE RELATED / 19-20		
30-07 WORKERS COMPENSATION	27,000	3,400
TOTAL INSURANCE RELATED / 19-20	27,000	3,400
INSURANCE RELATED / 18-19		
30-07 WORKERS COMPENSATION	29,000	3,400
TOTAL INSURANCE RELATED / 18-19	29,000	3,400
INSURANCE RELATED / 17-18		
30-07 WORKERS COMPENSATION	9,000	1,000
TOTAL INSURANCE RELATED / 17-18	9,000	1,000
INSURANCE RELATED / 16-17		
30-07 WORKERS COMPENSATION	10,000	1,000
TOTAL INSURANCE RELATED / 16-17	10,000	1,000
INSURANCE RELATED / 15-16		
30-07 WORKERS COMPENSATION	17,000	1,600
TOTAL INSURANCE RELATED / 15-16	17,000	1,600
INSURANCE RELATED / 14-15		
30-07 WORKERS COMPENSATION	-	-
TOTAL INSURANCE RELATED / 14-15	-	-
INSURANCE RELATED / Prior to 08-09		
30-07 WORKERS COMPENSATION	251,000	11,700
TOTAL INSURANCE RELATED / 08-09	251,000	11,700
TOTAL FOR PRIOR FISCAL YEARS	1,084,000	155,300

FUND: ANIMALS BEST FRIEND (220)
DEPARTMENT: ANIMAL WELFARE
DEPARTMENT HEAD: RYAN RUSHING

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	2026-27
MATERIALS AND SUPPLIES	7,575	16,037	13,092	15,995
OTHER SERVICES & CHARGES	33,531	58,042	42,064	59,042
CAPITAL OUTLAY	72,417	96,000	96,000	100,000
TOTAL	113,523	170,079	151,157	175,037

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	2026-27
INTERGOVERNMENTAL	2,250	-	-	-
FINES & FORFEITURES	24,458	22,417	19,151	23,291
INTEREST	4,362	2,770	5,523	4,300
MISCELLANEOUS	94,003	81,173	88,908	89,119
TOTAL	125,073	106,360	113,582	116,710

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE
6/30/2023	73,232	114,224	57,797	129,659
6/30/2024	129,659	125,073	113,523	141,209
6/30/2025	141,209	113,582	151,157	103,635
6/30/2026	103,635	116,710	175,037	45,307

FINAL BUDGET 2026-2027

MATERIALS AND SUPPLIES	
20-34 MAINTENANCE OF EQUIPMENT	1,000
20-35 SMALL TOOLS & EQUIPMENT	7,000
20-41 SUPPLIES	7,995
TOTAL MATERIAL AND SUPPLIES	15,995

OTHER SERVICES & CHARGES	
30-23 UPKEEP REAL PROPERTY	7,000
30-40 CONTRACTUAL	52,042
TOTAL OTHER SERVICES & CHARGES	59,042

CAPITAL OUTLAY	
40-14 REMODEL	100,000
TOTAL CAPITAL OUTLAY	100,000

TOTAL DEPARTMENT REQUEST 175,037

CAPITAL OUTLAY CURRENT BUDGET YEAR	
Incinerator Resurfacing (Yr 2 of 4)	100,000
TOTAL	100,000

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL	
Incinerator Resurfacing	79,000
Wall Mount Power Washer	13,000
Turf Area Animal Service	4,000
TOTAL	96,000

CONTRACTUAL (30-40) CURRENT BUDGET YEAR	
Safe Haven Vet Services	45,340
Midwest Vet Services	1,500
Petlink/DataMars	5,202
TOTAL	52,042

FUND: HOTEL/MOTEL (225)
 DEPARTMENT: ECONOMIC (87)
 DEPARTMENT HEAD: TIM LYON

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET	ACTUAL	
	2024-25	2025-26	2025-26	2026-27
TRANSFERS OUT	716,276	682,213	957,352	1,301,413
TOTAL	716,276	682,213	957,352	1,301,413

TRANSFERS OUT	
80-23 PARK & REC (123) 14%	715,777
80-53 EDA (353)	585,636
TOTAL TRANSFERS OUT	1,301,413

TOTAL DEPARTMENT REQUEST 1,301,413

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET	ACTUAL	
	2024-25	2025-26	2025-26	2026-27
TAXES	716,276	682,213	957,352	1,301,413
TOTAL	716,276	682,213	957,352	1,301,413

BUDGETARY	BUDGET			FUND
FUND BALANCE:	FUND BAL.	REVENUES	EXPENSES	BALANCE
6/30/2023	-	684,785	684,785	- 6/30/2024
6/30/2024	-	716,276	716,276	- 6/30/2025
6/30/2025	-	957,352	957,352	- 6/30/2026 - EST
6/30/2026	-	1,301,413	1,301,413	- 6/30/2027 - EST

FUND: CUSTOMER DEPOSITS (230)
DEPARTMENT: NON-DEPARTMENTAL
DEPARTMENT HEAD: SARA HANCOCK

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
TRANSFERS OUT	55,303	41,420	41,420	36,510
TOTAL	55,303	41,420	41,420	36,510

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
INTEREST	55,303	41,420	49,897	36,510
TOTAL	55,303	41,420	49,897	36,510

FINAL BUDGET 2026-2027

TOTAL TRANSFERS	
80-91 WATER (FUND 191)	36,510
TOTAL TRANSFERS	36,510

TOTAL DEPARTMENT REQUEST	36,510
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FUND: COURT BONDS (235)
 DEPT: MUNICIPAL COURT
 DEPT HEAD: TIM LYON

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
TRANSFERS OUT	3,387	2,555	3,318	2,600
TOTAL	3,387	2,555	3,318	2,600

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
INTEREST	3,387	2,555	3,318	2,600
TOTAL	3,387	2,555	3,318	2,600

FINAL BUDGET 2026-2027

TRANSFERS	
80-04 GENERAL FUND (010)	2,600
TOTAL TRANSFERS	<u>2,600</u>

TOTAL DEPARTMENT REQUEST	<u><u>2,600</u></u>
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FUND: L & H - (240)
 DEPARTMENT: BENEFITS (0310)
 DEPARTMENT HEAD: TROY BRADLEY

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
BENEFITS	11,104,862	11,542,088	11,869,154	11,895,640
OTHER SERVICES	66,117	67,253	67,090	76,050
TOTAL	11,170,980	11,609,341	11,936,244	11,971,690

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
CFS - PREMIUM	9,353,197	9,897,011	9,523,192	10,128,558
CFS - STOP LOSS	-	200,000	100,000	200,000
CFS - SUBROGATION	3,025	7,206	915	1,970
INTEREST	96,634	72,920	73,479	54,140
MISC. - Refund of Overpayments	10,450	-	-	-
MISC STOP LOSS	323,632	-	330,229	200,000
MISC COLLECTIONS	10,149	-	76	-
MISCELLANEOUS - RX Rebates	1,355,353	1,200,000	1,449,996	1,400,000
MISC. - OIL ROYALTIES	7,234	8,607	6,130	7,063
TRANSFER IN (010)	125,000	-	-	-
TRANSFER IN (075)	125,000	-	-	-
TRANSFER IN (040)	125,000	-	-	-
TRANSFER IN (020)	125,000	-	-	-
TRANSFER IN (036)	-	-	-	150,000
TOTAL	11,659,673	11,385,744	11,484,018	12,141,731

BENEFITS	
15-21 AGGREGATE STOP LOSS	58,646
15-39 LIFE INSURANCE	105,000
15-40 DENTAL	426,861
15-41 CLAIMS	5,200,000
15-42 PRESCRIPTIONS	4,300,000
15-43 ADMINISTRATION	666,474
15-44 OTHER FEES	29,200
15-45 INDIVIDUAL STOP LOSS	985,256
15-47 DENTAL PLAN - ADMIN EXP	27,203
15-48 WELLNESS	10,000
15-49 PRESCRIPTIONS - ACTIVE	50,000
15-50 PRESCRIPTIONS - PRE 65	12,000
15-51 PRESCRIPTIONS - POST 65	25,000
TOTAL BENEFITS	11,895,640

OTHER SERVICES & CHARGES	
30-40 CONTRACTURAL	64,000
30-49 CREDIT CARD FEES	100
30-86 AUDIT	11,950
TOTAL OTHER SERVICES & CHARGES	76,050

TOTAL DEPARTMENT REQUEST 11,971,690

OTHER FEES (15-44) CURRENT BUDGET YEAR	
Flu Shots	5,000
American Fidelity Comply	10,500
FSA Services	8,500
Research Fee (Federal Fee)	5,200
TOTAL	29,200

CONTRACTUAL (30-40) CURRENT BUDGET YEAR	
INSURICA Agreement	64,000
TOTAL	64,000

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	2,570,990	10,255,914	10,480,523	2,346,380	6/30/2024
6/30/2024	2,346,380	11,659,673	11,170,980	2,835,074	6/30/2025
6/30/2025	2,835,074	11,484,018	11,936,244	2,382,848	6/30/2026 - EST
6/30/2026	2,382,848	12,141,731	11,971,690	2,552,889	6/30/2027 - EST

FUND: CAPITAL IMPROVEMENTS REVENUE BOND (250)
DEPARTMENT: DEBT SERVICE (REVENUE BONDS) (42)
DEPARTMENT HEAD: TIATIA CROMAR

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	2026-27
DEBT SERVICE (2019) Hotel/Conf	1,053,025	1,790,825	1,790,825	1,793,025
DEBT SERVICE (Fiscal Agent Fees)	2,500	2,500	2,500	2,500
TRANSFER OUT (010)	10,130,698	10,279,533	10,332,098	10,257,648
TOTAL	11,186,223	12,072,858	12,125,423	12,053,173

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	2026-27
INTEREST	43,606	22,151	19,067	19,067
TRANSFERS IN:				
Sales Tax (010) General	10,130,698	10,279,533	10,332,098	10,257,648
Sales Tax (340)	1,762,783	1,793,325	1,793,325	1,795,525
TOTAL	11,937,087	12,095,009	12,144,489	12,072,240

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	BOND PRIN BAL ADJUSTMENT	FUND BALANCE
6/30/2023	(35,692,983)	19,661,907	11,192,405		(27,223,481) 6/30/2024
6/30/2024	(27,223,481)	11,937,087	11,186,223		(26,472,618) 6/30/2025
6/30/2025	(26,472,618)	12,144,489	12,125,423	760,000	(25,693,551) 6/30/2026 - EST
6/30/2026	(25,693,551)	12,072,240	12,053,173	785,000	(24,889,484) 6/30/2027 - EST

NOTE: The negative fund balance is due to the debt being paid from the Fund 250 with the asset showing in Fund 195, Hotel Conference Center and the Sewer Plant Fund being recorded in Fund 186, Sewer Construction.

FINAL BUDGET 2026-2027

DEBT SERVICE	
70-08 PRINCIPAL (2019 BOND SERIES)	785,000
71-08 INTEREST (2019 BOND SERIES)	1,008,025
72-02 FISCAL AGENT FEES	2,500
TOTAL DEBT SERVICE	1,795,525

TRANSFERS OUT	
80-33 TRANSFERS OUT (010)	10,257,648
TOTAL TRANSFERS OUT	10,257,648

TOTAL DEPARTMENT REQUEST 12,053,173

DEBT REQUIREMENT

Hotel / Conference Center (2019 Bond Series)	
4/1/2027 Principal	785,000
10/1/2026 Interest	504,013
4/1/2027 Interest	504,013
Trustee Fee	2,500
	1,795,525

Revenue Bonds O/S \$26,275,000 as of 6/30/26
Debt Service Matures April 1, 2048

FUND: 2018 ELECTION G.O. BOND (270)
 DEPARTMENT: VARIOUS
 DEPARTMENT HEAD: TIM LYON

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
OTHER SERVICES	-	-	-	-
CAPITAL OUTLAY	3,387,421	1,345,868	1,345,868	-
TOTAL	3,387,421	1,345,868	1,345,868	-

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
INTEREST	115,131	22,550	67,252	58,530
TRANSFER IN	132,838	70,545	114,854	134,015
	<u>247,969</u>	<u>93,095</u>	<u>182,106</u>	<u>192,545</u>

CAPITAL OUTLAY ESTIMATED ACTUALS FY 25-26	
Multi Purpose Athletic Facility- P3	20,165
Street Repair- P1	3,115
Public Safety Tech Improvement - P4	157,803
P25 Equipment - P4	445,823
Mid-America Park - P3	707,068
Pol/Fire Training Center - P4	11,894
TOTAL	1,345,868

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	8,421,966	399,328	3,433,624	5,387,671	6/30/2024
6/30/2024	5,387,671	247,969	3,369,571	2,266,069	6/30/2025
6/30/2025	2,266,069	182,106	1,345,868	1,102,307	6/30/2026 - EST
6/30/2026	1,102,307	192,545	-	1,294,852	6/30/2027 - EST

FUND: 2022 ISSUE G.O. BOND (272)
 DEPARTMENT: VARIOUS
 DEPARTMENT HEAD: TIM LYON

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
CAPITAL OUTLAY	161,057	747,943	747,943	-
TOTAL	161,057	747,943	747,943	-

CAPITAL OUTLAY ESTIMATED ACTUALS FY 25-26	
Pol/Fire Training Center- P4	747,943
TOTAL	747,943

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
INTEREST	33,363	25,095	29,954	22,045
	33,363	25,095	29,954	22,045

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	BUDGET REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	2,513,068	49,162	1,527,716	1,034,513	6/30/2024
6/30/2024	1,034,513	33,363	161,057	906,819	6/30/2025
6/30/2025	906,819	29,954	747,943	188,830	6/30/2026 - EST
6/30/2026	188,830	22,045	-	210,875	6/30/2027 - EST

FUND: DISASTER RELIEF & NBHD SVCS CLEANUP (310)
 DEPARTMENT: DISASTER RELIEF (88) & NBHD SVCS CLEANUP (15)
 DEPARTMENT HEAD: TIM LYON

EXPENDITURES	ACTUAL	AMENDED BUDGET	ESTIMATED	BUDGET
	2024-25	2025-26	2025-26	2026-27
PERSONAL SERVICES	80,963	82,800	84,168	85,436
BENEFITS	22,085	23,111	23,285	23,851
MATERIALS AND SUPPLIES	7,381	8,000	7,896	-
OTHER SERVICES	114,436	232,289	142,858	232,000
CAPITAL OUTLAY	-	149,187	149,187	-
TRANSFERS OUT	-	156,238	156,238	140,540
TOTAL	224,866	651,625	563,631	481,826

REVENUES	ACTUAL	AMENDED BUDGET	ESTIMATED	BUDGET
	2024-25	2025-26	2025-26	2026-27
<i>CHARGES FOR SERVICES:</i>				
MOWING	85,648	101,875	84,377	85,013
TOWER RENTAL	200	200	200	200
ADMINISTRATIVE FEE	48,400	73,733	59,387	63,796
WRITE OFFS - ADM FEE	-	-	(2,766)	-
EARLY PMT DISCOUNT	-	-	-	-
MISCELLANEOUS	2	-	3,844	-
INTEREST	278,663	211,370	265,406	197,970
TRANSFERS IN	3,016	110,370	110,370	-
TOTAL	415,929	497,548	520,817	346,978

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	7,293,918	906,688	301,563	7,899,043	6/30/2024
6/30/2024	7,899,043	417,613	224,866	8,091,790	6/30/2025
6/30/2025	8,091,790	520,817	563,631	8,048,976	6/30/2026 - EST
6/30/2026	8,048,976	346,978	481,826	7,914,128	6/30/2027 - EST

FINAL BUDGET 2026-2027
1510 - NEIGHBORHOOD SERVICES

PERSONAL SERVICES	
10-01 SALARY	78,201
10-07 ALLOWANCES	3,090
10-10 LONGEVITY	2,250
10-11 SL BUYBACK - OVER BANK	582
10-12 VL BUYBACK	627
10-13 PDO BUYBACK	579
10-95 1X SALARY ADJUSTMENT	107
TOTAL PERSONAL SERVICES	85,436

BENEFITS	
15-01 SOCIAL SECURITY	6,536
15-02 RETIREMENT	11,961
15-03 GROUP HEALTH INSURANCE	4,425
15-13 LIFE	96
15-14 DENTAL	439
15-20 OVERHEAD HEALTH CARE COST	394
TOTAL BENEFITS	23,851

OTHER SERVICES & CHARGES	
30-40 CONTRACTUAL	180,000
TOTAL OTHER SERVICES & CHARGES	180,000

TOTAL DIVISION REQUEST	289,286
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8890 - DISASTER

OTHER SERVICES & CHARGES	
30-40 CONTRACTUAL	50,000
30-86 AUDIT	2,000
TOTAL OTHER SERVICES & CHARGES	52,000

TRANSFERS	
80-70 EMERGENCY OPERATIONS (070)	140,540
TOTAL TRANSFERS	140,540

TOTAL DIVISION REQUEST	192,540
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TOTAL DEPARTMENT REQUEST	481,826
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(CONTINUED)

FUND: DISASTER RELIEF & NBHD SVCS CLEANUP (310)
 DEPARTMENT: DISASTER RELIEF (88) & NBHD SVCS CLEANUP (15)
 DEPARTMENT HEAD: TIM LYON
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ESTIMATED FUND BALANCE for 06/30/26:

Cash	8,045,712
Accounts Receivable	309,774
Allowance for Doubtful Accounts	(81,815)
Miscellaneous Liabilities	(2,895)
Deferred revenue = A/R - 60 days collections per governmental	(221,800)
TOTAL	8,048,976

PERMANENT STAFFING	FY 26-27	FY 25-26
Neighborhood Services Director	0.50	0.50

FY 22-23 moved .25 Neighborhood Svcs Dir to fund 010-1510

**PERSONNEL
 POSITIONS
 SUMMARY:**

2020-21 - 1
 2021-22 - 1
 2022-23 - .75
 2023-24 - .50
 2024-25 - .50
 2025-26 - .50
2026-27 - .50

1510 - NEIGHBORHOOD SERVICES	
CONTRACTUAL (30-40) CURRENT BUDGET YEAR	
Building Condemnation	180,000
TOTAL	180,000

8890 - DISASTER	
CONTRACTUAL (30-40) CURRENT BUDGET YEAR	
Miscellaneous	50,000
TOTAL	50,000

8810 - SAFETY	
CAPITAL PRIOR YEAR ESTIMATED ACTUAL	
Storm Sirens	149,187
TOTAL	149,187

FUND: SALES TAX CAPITAL IMPROVEMENTS (340)
DEPARTMENT HEAD: TIM LYON

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
OTHER SERVICES & CHARGES				
Audit	-	3,105	3,105	2,235
TRANSFER OUT:				
Hotel (250)	1,762,783	1,793,325	1,793,325	1,795,525
Capital Improvement (157)	769,891	773,453	786,595	766,652
TOTAL	2,532,674	2,569,883	2,583,025	2,564,412

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
TAXES:				
Sales - Cap Imp	2,532,674	2,569,883	2,583,025	2,564,412
TOTAL	2,532,674	2,569,883	2,583,025	2,564,412

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE
6/30/2023	-	4,169,551	4,169,551	- 6/30/2024
6/30/2024	-	2,532,674	2,532,674	- 6/30/2025
6/30/2025	-	2,583,025	2,583,025	- 6/30/2026 - EST
6/30/2026	-	2,564,412	2,564,412	- 6/30/2027 - EST

FY 25-26 TAXES	CAP IMP F157	HOTEL 2011	SEWER 2011-A	TOTAL
Sales	786,595	1,796,430	-	2,583,025

FY 26-27 TAXES	CAP IMP F157	HOTEL 2011	SEWER 2011-A	TOTAL
Sales	768,887	1,795,525	-	2,564,412

FINAL BUDGET 2026-2027

OTHER SERVICES & CHARGES	
30-86 AUDIT - HOTEL	2,235
TOTAL OTHER SERVICES & CHARGES	2,235

TRANSFERS OUT	
80-50 TRANSFERS OUT (250) - HOTEL	1,795,525
80-57 TRANSFERS OUT (157)	766,652
TOTAL TRANSFERS OUT	2,562,177

TOTAL DEPARTMENT REQUEST	2,564,412
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FUTURE DEBT REQUIREMENT

Hotel / Conference Center	
2019 Bond Series Deposit Requirements	
Principal Paid April 1st	785,000
Interest (April 1st & Oct 1st)	1,008,025
Trustee Fee	2,500
	<u>1,795,525</u>
<i>Revenue Bonds O/S \$26,275,000 as of 6/30/26</i>	
<i>Debt Service Matures April 1, 2048</i>	

FUND: G. O. DEBT SERVICE (350)
DEPARTMENT: DEBT SERVICE (GENERAL OBLIGATION BONDS)
DEPARTMENT HEAD: TIATIA CROMAR

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
DEBT SERVICE	3,970,048	3,901,960	3,901,960	3,833,873
TRANSFER OUT	121,980	70,545	114,854	134,015
TOTAL	4,092,028	3,972,505	4,016,814	3,967,888

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
TAXES	3,906,256	3,762,449	3,843,833	3,471,440
INTEREST	121,980	70,545	114,854	134,015
TOTAL	4,028,237	3,832,994	3,958,687	3,605,455

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	2,981,462	4,073,730	4,173,548	2,881,644	6/30/2024
6/30/2024	2,881,644	4,028,237	4,092,028	2,817,853	6/30/2025
6/30/2025	2,817,853	3,958,687	4,016,814	2,759,726	6/30/2026 - EST
6/30/2026	2,759,726	3,605,455	3,967,888	2,397,293	6/30/2027 - EST

(CONTINUED)

FINAL BUDGET 2026-2027

DEBT SERVICE	
70-01 PRINCIPAL	2,590,000
71-01 INTEREST	1,241,373
72-02 FISCAL AGENT FEES	2,500
TOTAL DEBT SERVICE	3,833,873

TRANSFERS	
80-85 2018 GO BONDS (270)	134,015
TOTAL TRANSFERS OUT	134,015

TOTAL DEPARTMENT REQUEST	3,967,888
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FUND: G. O. DEBT SERVICE (350)
DEPARTMENT: DEBT SERVICE (GENERAL OBLIGATION BONDS)
DEPARTMENT HEAD: TIATIA CROMAR
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OUTSTANDING BONDS AS OF 6-30-26

2019 GO Bond Phase I (Maturity 4-1-2044)	15,030,000
2019 GO Bond Phase II (Maturity 6-1-2044)	13,050,000
2020 GO Bond Phase III (Maturity 6-1-2045)	5,225,000
2021 GO Bond Phase IV (Maturity 6-1-2046)	7,555,000
2022 GO Bond (Maturity 4-1-2038)	4,560,000
TOTAL	45,420,000

2019 GO Bond Phase I Payments	
Interest (April 1 & Oct 1)	480,960
Principal (April 1)	835,000
Fiscal Agent Fees	500
	<u>1,316,460</u>
2019 GO Bond Phase II Payments	
Interest (Dec 1 & Jun 1)	391,500
Principal (June 1)	725,000
Fiscal Agent Fees	500
	<u>1,117,000</u>
2020 GO Bond Phase III Payments	
Interest (Dec 1 & Jun 1)	120,313
Principal (June 1)	275,000
Fiscal Agent Fees	500
	<u>395,813</u>
2021 GO Bond Phase IV Payments	
Interest (Dec 1 & Jun 1)	157,400
Principal (June 1)	375,000
Fiscal Agent Fees	500
	<u>532,900</u>
2022 GO Bond Payments	
Interest (March 1 & September 1)	91,200
Principal (March 1)	380,000
Fiscal Agent Fees	500
	<u>471,700</u>
TOTAL	3,833,873

FUND: SOONER ROSE TIF (352)
 DEPARTMENT: HOSPITAL AUTHORITY (90)
 DEPARTMENT HEAD: TIM LYON

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	2026-27
DEBT SERVICE	1,623,845	1,623,425	1,623,425	1,620,703
TOTAL	1,623,845	1,623,425	1,623,425	1,620,703

DEBT SERVICE	
71-01 INTEREST	627,203
72-02 FISCAL AGENT FEES	3,500
73-01 PRINCIPAL	990,000
TOTAL DEBT SERVICE	1,620,703

TOTAL DEPARTMENT REQUEST 1,620,703

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	2026-27
Ad Valorem Tax	724,610	694,488	694,488	755,914
Sales Tax	535,577	540,403	585,099	547,371
Construction Tax (Sales & Use)	46,426	57,044	-	-
INTEREST	72,768	58,073	65,966	50,428
TRANSFERS IN (425-9050) DISC	324,403	273,416	273,416	266,990
TOTAL	1,703,785	1,623,424	1,618,969	1,620,703

OUTSTANDING PRINCIPAL

2018 taxable bond, as of 3/31/2026	\$ 14,425,000
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BUDGETARY FUND BALANCE:	BUDGET FUND BAL	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	1,099,602	2,032,406	1,622,033	1,509,975	6/30/2024
6/30/2024	1,509,975	1,703,785	1,623,845	1,589,915	6/30/2025
6/30/2025	1,589,915	1,618,969	1,623,425	1,585,459	6/30/2026 - EST
6/30/2026	1,585,459	1,620,703	1,620,703	1,585,460	6/30/2027 - EST

NOTE: Reserve Fund - 800737033 and Project Fund - 800737041 are not available for payment of Debt Service.

FUND: ECONOMIC DEVELOPMENT AUTHORITY (353)
DEPARTMENT: CONVENTION AND VISITOR BUREAU (07) & ECONOMIC DEVELOPMENT (95)
DEPARTMENT HEADS: JOSHUA RYAN (07) & ROBERT COLEMAN 95)

EXPENDITURES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	2026-27
PERSONAL SERVICES	100,075	124,964	131,534	301,332
BENEFITS	30,756	45,453	39,401	104,540
MATERIALS & SUPPLIES	-	-	-	3,700
OTHER SERVICES	368,559	561,109	415,484	586,979
CAPITAL OUTLAY	1,488,309	3,754,086	3,749,076	1,000,000
TOTAL	1,987,699	4,485,612	4,335,495	1,996,551

REVENUES	ACTUAL	AMENDED	ESTIMATED	BUDGET
	2024-25	BUDGET 2025-26	ACTUAL 2025-26	2026-27
CHARGES FOR SERVICES	1,556,079	1,480,686	1,495,000	1,495,000
INTEREST	341,296	260,405	302,015	245,955
MISCELLANEOUS	15,177	13,800	13,800	13,800
TRANSFERS IN	25,000	-	87,223	585,636
TOTAL	1,937,551	1,754,891	1,898,038	2,340,391

FINAL BUDGET 2026-2027

CONVENTION/VISITORS BUREAU (0710)

BENEFITS	
15-06 TRAVEL & SCHOOL	5,000
TOTAL BENEFITS	5,000
MATERIALS & SUPPLIES	
20-41 SUPPLIES	2,000
TOTAL MATERIALS & SUPPLIES	2,000
OTHER SERVICES & CHARGES	
30-40 CONTRACTUAL	20,000
30-46 CONFERENCE INCENTIVE FUNDS	30,000
30-72 MEMBERSHIPS/SUBSCRIPTIONS	1,000
30-81 ADVERTISING/PROMOTION	25,000
30-91 SPECIAL EVENTS	105,000
TOTAL OTHER SERVICES & CHARGES	181,000
TOTAL DEPARTMENT REQUEST (0710)	188,000

ECONOMIC DEVELOPMENT AUTHORITY (9550)

PERSONAL SERVICES	
10-01 SALARIES	281,207
10-07 ALLOWANCES	9,866
10-10 LONGEVITY	3,374
10-11 SL VACATION BUYBACK	3,948
10-12 VACATION BUYBACK	320
10-13 PDO BUYBACK	136
(CONTINUED)	
10-14 SL INCENTIVE	1,305
10-17 ADDITIONAL INCENTIVE	600
10-95 SALARY ADJUSTMENT	576
TOTAL PERSONAL SERVICES	301,332
BENEFITS	
15-01 SOCIAL SECURITY	23,052
15-02 EMPLOYEES' RETIREMENT	42,186
15-03 GROUP INSURANCE	19,493

This is a new fund created in FY 18-19 for the Economic Development Authority
 FY 26/27- Merged Fund 046 into Fund 353.

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	9,418,940	1,783,677	1,797,451	9,405,167	6/30/2024
6/30/2024	9,405,167	1,937,551	1,987,699	9,355,019	6/30/2025
6/30/2025	9,355,019	1,898,038	4,335,495	6,917,562	6/30/2026 - EST
6/30/2026	6,917,562	2,340,391	1,996,551	7,261,402	6/30/2027 - EST

FUND: ECONOMIC DEVELOPMENT AUTHORITY (353)
DEPARTMENT: ECONOMIC DEVELOPMENT
DEPARTMENT HEAD: ROBERT COLEMAN
PAGE TWO

PERMANENT STAFFING	FY 26-27	FY 25-26
<u>ECONOMIC DEVELOPMENT - 8710</u>		
Dir. Of Economic Dev	1.00	0.20
City Attorney	0.20	0.20
Facilities Project Supervisor	0.25	0.25
Staff Accountant	0.25	0.25
Mktng & Business Ret. Splst.	0.5	0.5
TOTAL	2.20	1.40
<u>CVB - 0710</u>		
Mktng & Business Ret. Splst.	0.5	0
	0.5	0
GRAND TOTALS	2.70	1.40

FY 25-26 Added .5 Marketing & Business Retention Specialist - funded 50% CVB (046).
 FY 26-27- Adding .8 Econ Dev Dir & .5 Mktng Splst from Fund 046 into div 9550

CVB - 0710		
SPECIAL EVENTS (30-91) CURRENT BUDGET YEAR		
Fireworks	072701	40,000
29th St Christmas Lights	072702	40,000
Holiday Events	072703	5,000
Town Center Special Events	072704	20,000
TOTAL		105,000

ADVERTISING & PROMOTION (30-81) CURRENT BUDGET YEAR	
Possible uses include reprinting of visitors guide as necessary, print advertising, video advertising, promotional items, online advertising, tradeshow advertising, other prospective opportunities	25,000
TOTAL	25,000

CONTRACTUAL (30-40) CURRENT BUDGET YEAR	
Certified Folder Display	4,000
Professional Graphic Design, Video, Photography	16,000
TOTAL	20,000

15-06 TRAVEL & SCHOOL	10,250
15-13 LIFE	519
15-14 DENTAL	1,231
15-20 OVERHEAD HEALTH CARE COST	1,069
15-98 RETIREE INSURANCE	1,740
TOTAL BENEFITS	99,540

MATERIALS & SUPPLIES	
20-41 SUPPLIES	1,700
TOTAL MATERIALS & SUPPLIES	1,700

OTHER SERVICES & CHARGES	
30-01 UTILITIES/COMMUNICATIONS	500
30-16 CHAMBER EXPENDITURES	36,000
30-40 CONTRACTUAL	319,883
30-43 HARDWARE/SOFTWARE MAINTENANCE	400
30-72 MEMBERSHIPS/SUBSCRIPTIONS	30,300
30-81 ADVERTISING/PROMOTION	700
30-85 INSURANCE - FIRE-THEFT-LIAB	16,090
30-86 ANNUAL AUDITS	2,106
TOTAL OTHER SERVICES & CHARGES	405,979

CAPITAL OUTLAY	
40-09 LAND	1,000,000
TOTAL CAPITAL OUTLAY	1,000,000

TOTAL DEPARTMENT REQUEST (9550)	1,808,551
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TOTAL DEPARTMENTS REQUEST	1,996,551
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(CONTINUED)

FUND: ECONOMIC DEVELOPMENT AUTHORITY (353)
DEPARTMENT: ECONOMIC DEVELOPMENT
DEPARTMENT HEAD: ROBERT COLEMAN
PAGE THREE

ECONOMIC DEVELOPMENT - 8710

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

Outside Professional Services	4,940
SCIP: Red Plains Sports Complex Utility Ext. Reimb.	100,000
Annual Payment to Mathis Home LLC as per agreement	85,243
PlacerAI Data Access	29,700
Professional Services Relative to the Creation of TIF#5	100,000
TOTAL	319,883

CAPITAL OUTLAY CURRENT BUDGET YEAR

To Be Determined	1,000,000
TOTAL	1,000,000

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

NW 23rd WL Spencer-Douglas (Split with Fund 172)	564,924
SCIP Signs	112,080
Sooner Rose Sewer Upgrade	147,899
To Be Determined	700,000
ARPA Sooner Rose Swr Line	2,061,222
ARPA - 23rd St Swr Line	10,675
Walk thru HL Display	20,450
36th St Wtr/Swr Non- ARPA	8,831
Misc ADA Projects	101,832
23rd Sewer Line Service	21,163
TOTAL	3,749,076

FUND: NORTHSIDE TIF (354)
 DEPARTMENT HEAD: TIM LYON

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
OTHER SERVICES & CHARGES	265,076	-	-	1,000
TOTAL	265,076	-	-	1,000

OTHER SERVICES & CHARGES	
30-40 CONTRACTUAL	1,000
TOTAL OTHER SERVICES & CHARGES	1,000

TOTAL DEPARTMENT REQUEST 1,000

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
TAXES	7,356	-	7,356	7,356
INTEREST	8,768	7,760	947	710
TOTAL	16,124	7,760	8,303	8,066

**BUDGETARY
FUND BALANCE:**

	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	-	9,651	-	9,651	6/30/2024
6/30/2024	9,651	16,124	265,076	(239,301)	6/30/2025
6/30/2025	(239,301)	8,303	-	(230,998)	6/30/2026 - EST
6/30/2026	(230,998)	8,066	1,000	(223,932)	6/30/2027 - EST

FUND: HOSPITAL AUTHORITY (425)
DEPARTMENT: COMPOUNDED PRINCIPAL 9010
DEPARTMENT HEAD: TIM LYON

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
HOSPITAL AUTHORITY EXPENSE	165,249	160,000	160,000	160,000
OTHER SERVICES & CHARGES	3,981,123	5,765,557	3,929,283	473,000
CAPITAL OUTLAY	1,544,509	46,485,217	46,485,217	3,000,000
TRANSFER OUT	2,263,483	2,285,359	2,314,628	2,348,213
TOTAL	7,954,364	54,696,133	52,889,128	5,981,213

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
INVEST. INT. & DIVIDEND	740,337	612,943	717,536	717,704
REALIZED GAINS / LOSSES	3,309,117	-	3,277,640	-
UNREALIZED GAINS / LOSSES	6,600,603	-	4,568,151	-
MISCELLANEOUS	4	-	1,424	-
TOTAL	10,650,061	612,943	8,564,752	717,704

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	111,301,846	15,305,222	13,437,474	113,169,594	6/30/2024
6/30/2024	113,169,594	10,650,061	8,092,338	115,727,316	6/30/2025
6/30/2025	115,727,316	8,564,752	52,889,128	71,402,940	6/30/2026 - EST
6/30/2026	71,402,940	717,704	5,981,213	66,139,431	6/30/2027 - EST

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

PLAZA 62: Environmental Testing for 2813 Parklawn D	3,000
PLAZA 62: Demolition of 2813 Parklawn DR	65,000
PLAZA 62: Environmental Test for 600 National AV	5,000
PLAZA 62: Demolition of 600 National AV	200,000
TOTAL	273,000

FINAL BUDGET 2026-2027

COMPOUNDED PRINCIPAL (90-10)

HOSPITAL AUTHORITY EXPENSE	
29-02 TRUSTEE FEES	160,000
TOTAL HOSPITAL AUTHORITY EXPENSE	160,000

OTHER SERVICES AND CHARGES	
30-40 CONTRACTUAL	273,000
30-44 ADMIN/PROFESSIONAL SVCS	200,000
TOTAL OTHER SERVICES AND CHARGES	473,000

CAPITAL OUTLAY	
40-07 BUILDING	3,000,000
TOTAL CAPITAL OUTLAY	3,000,000

TRANSFERS OUT	
80-01 75% OF 2% TO DISCRETIONARY	1,761,160
80-80 25% OF 2% TO HOSPITAL AUTH GRANTS	587,053
TOTAL TRANSFERS OUT	2,348,213

TOTAL DEPARTMENT REQUEST	5,981,213
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COMPOUNDED 06/30/2026 ESTIMATED

Cash & Investment	71,402,940
FUND BALANCE	71,402,940

COMPOUNDED 06/30/2027 ESTIMATED

Cash & Investment	66,139,431
FUND BALANCE	66,139,431

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

Hospital District	28,220,902
Medical District Utilities	3,200,000
YMCA Complex	15,000,000
2816 Parklawn Dr	64,315
TOTAL	46,485,217

CAPITAL OUTLAY CURRENT BUDGET YEAR

YMCA Complex	3,000,000
TOTAL	3,000,000

FUND: HOSPITAL AUTHORITY (425)
DEPARTMENT: DISCRETIONARY 9050
DEPARTMENT HEAD: TIM LYON

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
PERSONAL SERVICES	195,121	198,106	201,945	207,374
BENEFITS	61,720	73,277	64,207	67,784
MATERIALS & SUPPLIES	-	3,000	3,000	3,000
OTHER SERVICES	354,289	725,528	533,163	271,190
CAPITAL OUTLAY	2,864,911	9,773,846	9,773,846	1,000,000
TRANSFER OUT	9,597,558	273,416	273,416	266,990
TOTAL	13,073,598	11,047,173	10,849,577	1,816,338

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
INTEREST	161,280	181,707	147,335	172,763
REALIZED GAINS / LOSSES	1,750,140	-	1,538,467	-
UNREALIZED GAINS / LOSSES	3,456,998	-	2,102,129	-
MISCELLANEOUS	12,474	12,917	13,371	12,808
TRANSFER INTRA-IN (75% OF 2% MARKET VAL)	1,697,612	1,711,769	1,735,971	1,761,160
TOTAL	7,078,504	1,906,393	5,537,273	1,946,730

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE
6/30/2023	22,013,672	8,592,222	1,036,479	29,569,416
6/30/2024	29,569,416	7,078,504	13,073,598	23,574,323
6/30/2025	23,574,323	5,537,273	10,849,577	18,262,018
6/30/2026	18,262,018	1,946,730	1,816,338	18,392,410

FINAL BUDGET 2026-2027

DISCRETIONARY FUNDS (90-50)

PERSONAL SERVICES	
10-01 SALARIES	190,410
10-07 ALLOWANCES	6,201
10-10 LONGEVITY	3,439
10-11 SL BUYBACK	2,802
10-12 VL BUYBACK	1,457
10-13 PDO BUYBACK	1,165
10-14 SL INCENTIVE	968
10-17 YEARS OF SERV/ADD'L INCENTIVE	660
10-95 1X SALARY ADJUSTMENT	272
TOTAL PERSONAL SERVICES	207,374

BENEFITS	
15-01 SOCIAL SECURITY	15,864
15-02 RETIREMENT	29,032
15-03 HEALTH INSURANCE	15,737
15-04 WORKERS COMP INSURANCE	1,094
15-13 LIFE	245
15-14 DENTAL	979
15-20 OVERHEAD HEALTH CARE COST	684
15-98 RETIREE INSURANCE	4,149
TOTAL BENEFITS	67,784

MATERIALS & SUPPLIES	
20-41 SUPPLIES	3,000
TOTAL MATERIALS & SUPPLIES	3,000

OTHER SERVICES & CHARGES	
30-01 UTILITIES	65,000
30-23 UPKEEP OF OTHER PROPERTY	100,000
30-40 CONTRACTUAL	100,000
30-85 INSURANCE	2,936
30-86 AUDIT	3,254
TOTAL OTHER SERVICES & CHARGES	271,190

(CONTINUED)

FUND: HOSPITAL AUTHORITY (425)
 DEPARTMENT: DISCRETIONARY 9050
 DEPARTMENT HEAD: TIM LYON
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PERMANENT STAFFING	FY 26-27	FY 25-26
Grants Manager	0.10	0.10
City Attorney	0.20	0.20
Executive Secretary	0.20	0.20
Trust General Manager	0.25	0.25
Asst. City Manager	0.10	0.10
Finance Director	0.10	0.10
Financial Accountant	0.25	0.25
Deputy Finance Director	0.075	0.075
TOTAL	1.275	1.275

DISCRETIONARY 06/30/2026 ESTIMATED

Cash & Investment	18,262,018
FUND BALANCE	18,262,018

DISCRETIONARY 06/30/2027 ESTIMATED

Cash & Investment	18,392,410
FUND BALANCE	18,392,410

PERSONNEL
 POSITIONS
 SUMMARY:

2020-21 - 1.275
 2021-22 - 1.275
 2022-23 - 1.275
 2023-24 - 1.275
 2024-25 - 1.275
 2025-26 - 1.275
2026-27 - 1.275

CAPITAL OUTLAY	
40-08 CONTINGENCIES	1,000,000
TOTAL CAPITAL OUTLAY	1,000,000

TRANSFERS OUT	
80-52 SOONER ROSE TIF (352)	266,990
TOTAL TRANSFERS OUT	266,990

TOTAL DEPARTMENT REQUEST	1,816,338
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CONTRACTUAL (30-40) CURRENT BUDGET YEAR

Misc. Contractual	100,000
TOTAL	100,000

CAPITAL OUTLAY CURRENT BUDGET YEAR

To Be Determined	1,000,000
TOTAL	1,000,000

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

Carburetor Alley	914,558
Centrillium Rail Switch	1,082,472
Sentinel Development Project	935,336
8912-8920 SE 29th St Land	91,480
MAC Completion	6,750,000
TOTAL	9,773,846

FUND: HOSPITAL AUTHORITY (425)
 DEPARTMENT: MISC. 9060
 DEPARTMENT HEAD: TIM LYON

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
BENEFITS	-	10,000	-	10,000
HOS. AUTH. EXP-RETAINER	115,000	134,583	134,583	125,000
OTHER SERVICES & CHARGES	1,747	225,000	1,537	200,000
CAPITAL OUTLAY	306,433	6,561,831	6,561,831	250,000
TOTAL	423,180	6,931,414	6,697,951	585,000

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
TAXES	1,000,001	1,000,000	1,000,001	1,000,000
INTEREST REVENUE	195	200	198	200
MISCELLANEOUS	75,500	30,000	30,000	30,000
TOTAL	1,075,696	1,030,200	1,030,199	1,030,200

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	10,858,612	1,030,196	1,200,978	10,687,830	6/30/2024
6/30/2024	10,687,830	1,075,696	458,880	11,304,646	6/30/2025
6/30/2025	11,304,646	1,030,199	6,697,951	5,636,894	6/30/2026 - EST
6/30/2026	5,636,894	1,030,200	585,000	6,082,094	6/30/2027 - EST

CAPITAL OUTLAY PRIOR YEAR ESTIMATED ACTUAL

Resurface 29th St to Midwest Blvd	719,639
Amer Glass Rail Switch	1,930,558
SR3 Public Improvements	179,179
Mid America Park	232,455
MAC Completion	3,250,000
Projects to be approved	150,500
RWC HVAC Chiller Repairs	99,500
TOTAL	6,561,831

FINAL BUDGET 2026-2027

MISC (9060)	
BENEFITS	
15-06 TRAVEL	10,000
TOTAL BENEFITS	10,000
HOSPITAL AUTHORITY EXPENSE	
29-13 RETAINER	125,000
TOTAL HOSPITAL AUTHORITY EXPENSE	125,000
OTHER SERVICES AND CHARGES	
30-23 UPKEEP REAL PROPERTY	100,000
30-40 CONTRACTUAL	100,000
TOTAL OTHER SERVICES AND CHARGES	200,000
CAPITAL OUTLAY	
40-08 CONTINGENCIES	250,000
TOTAL CAPITAL OUTLAY	250,000
TOTAL DEPARTMENT REQUEST	585,000

MISC 06/30/2026 ESTIMATED

Cash & Investment	5,636,894
FUND BALANCE	5,636,894

MISC 06/30/2027 ESTIMATED

Cash & Investment	6,082,094
FUND BALANCE	6,082,094

CONTRACTUAL (30-40) CURRENT BUDGET YEAR

Miscellaneous	100,000
TOTAL	100,000

CAPITAL OUTLAY CURRENT BUDGET YEAR

Projects to be Approved	250,000
TOTAL	250,000

FUND: HOSPITAL AUTHORITY (425)
 DEPARTMENT: HOSPITAL AUTHORITY GRANTS (9080)
 DEPARTMENT HEAD: TIM LYON

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
OTHER SERVICES & CHARGES	177,155	573,590	557,267	587,053
TOTAL	177,155	573,590	557,267	587,053

HOSPITAL AUTHORITY GRANTS (90-80)	
OTHER SERVICES AND CHARGES	
30-11 GRANTS	587,053
TOTAL OTHER SERVICES & CHARGES	587,053

TOTAL DEPARTMENT REQUEST 587,053

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
MISCELLANEOUS	277	-	1,720	-
TRANSFER INTRA-IN <small>(25% OF 2% MARKET VAL)</small>	565,871	573,590	578,657	587,053
TOTAL	566,148	573,590	580,377	587,053

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	93,916	606,794	520,642	180,068	6/30/2024
6/30/2024	180,068	566,148	177,155	569,062	6/30/2025
6/30/2025	569,062	580,377	557,267	592,172	6/30/2026 - EST
6/30/2026	592,172	587,053	587,053	592,172	6/30/2027 - EST

FUND: HOSPITAL AUTHORITY (425)
 DEPARTMENT: OPIOD SETTLEMENTS (9090)
 DEPARTMENT HEAD: TIM LYON

FINAL BUDGET 2026-2027

EXPENDITURES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
HOSPITAL AUTH EXPENSES	125	-	254	1,000
TOTAL	125	-	254	1,000

OPIOD SETTLEMENT (9090)	
HOSPITAL AUTHORITY EXPENSES	
29-02 TRUSTEE FEES	1,000
TOTAL HOSPITAL AUTHORITY EXPENSES	1,000

TOTAL DEPARTMENT REQUEST 1,000

REVENUES	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ESTIMATED ACTUAL 2025-26	BUDGET 2026-27
INTEREST	13,340	-	49,568	50,000
MISCELLANEOUS	146,924	300,000	300,000	300,000
TRANSFER INTRA-IN	1,247,803	-	-	-
TOTAL	1,408,067	300,000	349,568	350,000

BUDGETARY FUND BALANCE:	BUDGET FUND BAL.	REVENUES	EXPENSES	FUND BALANCE	
6/30/2023	-	-	-	-	6/30/2024
6/30/2024	-	1,408,067	125	1,407,942	6/30/2025
6/30/2025	1,407,942	349,568	254	1,757,255	6/30/2026 - EST
6/30/2026	1,757,255	350,000	1,000	2,106,255	6/30/2027 - EST