City Council Workshop
Monday, August 3, 2026
City Hall - Council Chambers
1300 9th Street
1:00 PM
Agenda

I. Call to Order

II. Pledge of Allegiance

III. Roll Call

- Mayor Chris Robertson
- Deputy Mayor Ken Gilbert
- Council Member Jennifer A. Paul
- Council Member Kolby Urban
- Council Member Shawn Fletcher

IV. Discussion Item

1. 2026/2027 Proposed Budget Presentation

V. Adjournment

If a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such meeting or hearing, such person will need a record of the proceedings and that, for such purpose, such person may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based, and which record is not provided by the City of St. Cloud. (FS 286.0105) In accordance with the Americans With Disabilities Act, persons needing assistance to participate in any of these proceedings should contact the Secretary/Clerk of the Committee/Board (listed below), with a written request at least 48 hours prior to the meeting. (FS 286.26) Ivy Llauro, 1300 9th Street, St. Cloud, FL. Phone 407-957-7300

CITY OF ST. CLOUD PRELIMINARY PROPOSED ANNUAL BUDGET FISCAL YEAR 2026-2027

St. Cloud
FLORIDA
Soldier City

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CITY OF ST. CLOUD
ELECTED AND APPOINTED OFFICIALS

Veronica Miller
City Manager

Christian B. Robertson
Mayor

Kolby Urban
Council Member

Jennifer Paul
Council Member

Ken Gilbert
Deputy Mayor

Shawn Fletcher
Council Member

St. Cloud FLORIDA Soldier City

CITY OF ST. CLOUD
ELECTED OFFICIALS

DEPARTMENTAL OFFICIALS

City Manager	**Veronica Miller**
Deputy City Manager	**Scott Davidoff**
Assistant City Manager	**Jabarie Walker**
. **Public Safety Administrator**	**Douglas Goerke**
Fire Chief	**Jason Miller**
Director of Human Resources	**Justin Kluesner**
Director of Community Development	**Jeffrey Ball**
Director of Information Technology	**Roberto Smith**
Director of Building	**Bob Deatherage**
Director of Public Works	**Kevin Felblinger**
Director of Parks and Recreation	**Stephanie Holtkamp**
Director of Procurement	**Leslie Flores**
Director of Communications	**Maryemma Bachelder**
Director of Finance	**Jeffrey Cooper**

St. Cloud
FLORIDA
Soldier City

Vision:

"St. Cloud is a vibrant, innovative, and unique community that embraces its history and provides an exceptional destination to live, work, and play."

St. Cloud
FLORIDA
Soldier City

Mission:

"We are dedicated to providing efficient quality public services, a transparent government, and a safe community."

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of St. Cloud
Florida

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morrill

Executive Director

City Manager's Message

City of St. Cloud Memorandum

TO:	CITY COUNCIL
FROM:	VERONICA MILLER, CITY MANAGER
DATE:	AUGUST 3, 2026
SUBJECT:	**2026-27 BUDGET MESSAGE**

Introduction

It is my pleasure to present the City of St. Cloud's $231,285,400 Operating Budget for fiscal year 2026-27. This budget allows the City to continue providing the high levels of service and quality programs while addressing long-term plans and increasing the General Fund reserve balance.

For the first time in 31 years, the budget is structurally balanced without utilizing General Fund prior year fund balance (other than one-time capital purchases) and is prepared in alignment with the City's Strategic Plan. The annual budget not only meets the requirements of the City Charter and state law but also represents an effort to sustainably deliver required services and infrastructure. The financial position of the City remains resilient and sustainable.

The budget process allows citizen and Council engagement through a publicly noticed workshop, which follows the State of Florida's budget process for local municipalities. The final budget adoption will be completed with two required public hearings, scheduled for September 10 and September 17.

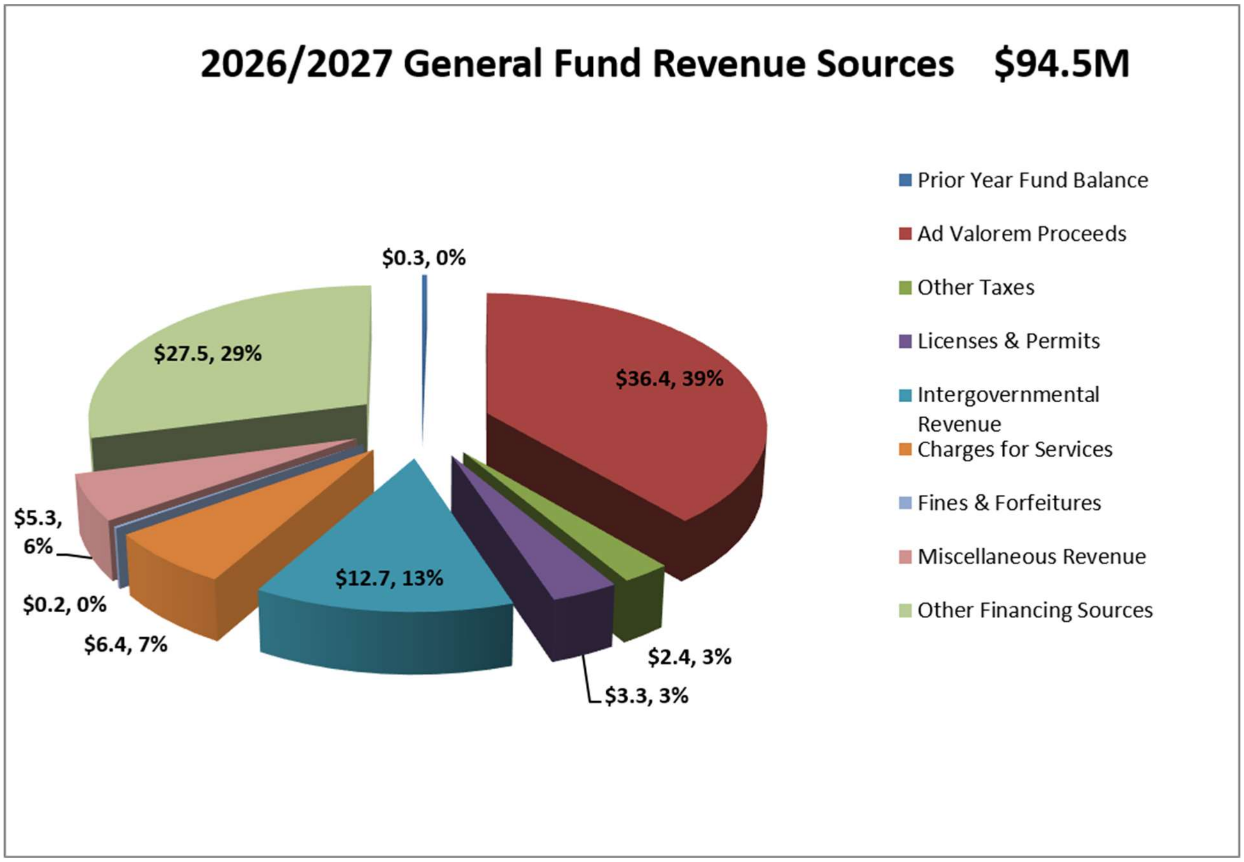
Every annual budget comes with difficult decisions and limited resources; this budget is no different, but it demonstrates a commitment to both the community we serve and to our dedicated employees.

Due to the continued growth in taxable value, I am pleased to present a budget that will enable the City of St. Cloud to maintain our current millage rate of 5.1128 for the 14th consecutive year.

Overview

The **City-Wide Budget** total for FY 26-27 is $231,285,400, an increase $16.5M (or 7.7%) from the current year initial FY 25-26 budget, of which $94,513,228 is applicable to the General Fund. The General Fund is balanced, maintaining a flat millage of 5.1128. The increase in overall budget is primarily due to two major capital projects funded: Lasalle Avenue Extension and Massachusetts Avenue Extension both funded with Mobility Impact Fees. The other significant factor is the 48 additional Firefighter positions funded through a Staffing for Adequate Fire and Emergency Response (SAFER) grant.

The **General Fund Budget** total is $94,513,228, which is $6,579,777 (or 7.5%) more than the current year initial budget. This increase is primarily related to the 48 additional Firefighters as well as the costs associated with Public Safety union contracts and a pay adjustment for General employees to keep our salaries competitive within the local labor market.



In FY 2026-27, ad valorem taxes represent 39 percent of total projected General Fund revenues. In addition, 29 percent is from other financing sources, 13 percent from intragovernmental revenue, 7 percent from charges for services, 6 percent from miscellaneous, 3 percent from Licenses and permits, 3 percent from other taxes, and most notably less than 1 percent from prior year fund balance (only $0.3 for one time capital purchases).

Revenues

Budgeted revenues for 2026-27 total $231,285,400 across all City funds. These revenues include the City's General Fund, as well as a variety of other funds that are restricted to specific uses, such as stormwater services, sanitation services, and impact fees to name a few.

General Fund revenues are projected to increase by approximately $6.6 million over 2025-26 levels, totaling $94,513,228 in 2026-27. There are two major sources for the increased General Fund revenues: Increase in ad valorem revenue of approximately $6.6 million due to new construction, increased property valuations, and annexations. The other major increase is in Federal Grants of $3.9 million from the SAFER grant.

Ad Valorem Revenue will increase. The City has seen growth in assessed property values, contributing to higher receipts of property tax revenue over the past several years. Current year gross taxable values are approximately $7,408,084,798, or 13 percent higher than the current year. This includes an increase from new construction of $632,223,110 in taxable value, or an additional $3,232,430 in ad valorem revenues.

Staff are recommending the City Council approve the same millage rate of 5.1128, which will generate total ad valorem tax revenues of $36,361,013. The rolled back rate is 4.9423 mills based upon the latest assessed values. The rolled back rate does not generate additional proceeds from adjustments that increased the prior year tax assessments and only provides proceeds from additions to the tax roll. If the rollback rate were adopted, the City would generate $1,212,554 less than staff's recommendation for ad valorem revenue.

Federal Grant Revenues will increase. During fiscal year 2025/2026, the city was awarded a SAFER grant for 48 additional Firefighters. The first-year federal share is $3,861,781 with the 3-year total federal share being $9,525,726. The city will need to absorb the full cost starting in April 2029.

Other Revenues are expected to increase moderately including: OUC Interlocal, Utility Tax, and Sales Taxes.

Expenditures

The City of St. Cloud has operating costs such as staffing, insurance, utilities, and overhead, and is not immune to escalations in these costs. Pension costs also are a significant component of the City's annual budget. The city provides General and Public Safety Employees' Retirement Programs. These contributions have continued to increase over recent years, and the city has taken steps to reduce the level of increases.

City-Wide Personnel Services total $82,114,314 which is $8,490,392 or 11.5 percent, higher than the current year original budget. The increase is primarily due to the addition of 48 Firefighters funded through a SAFER grant, a proposed 1 percent market adjustment and 2 percent wage increase for City General employees as well as increases for Police and Fire Union members, whose wages are covered under Union contracts. In addition, 8 new positions with 5 of them being for Public Safety. A total of 7 of those positions are in the General Fund and 1 is in the Capital Projects Fund. The add-ons in personnel are aligned with what can be financially sustained and operationally prioritized.

It is proposed that, effective the first pay period of FY 26-27 [Oct 2026] if adopted, a 1 percent Market Adjustment and a 2 percent wage increase would be implemented for all City General employees, excluding Police and Fire Union members, whose wages are covered under Union contracts.

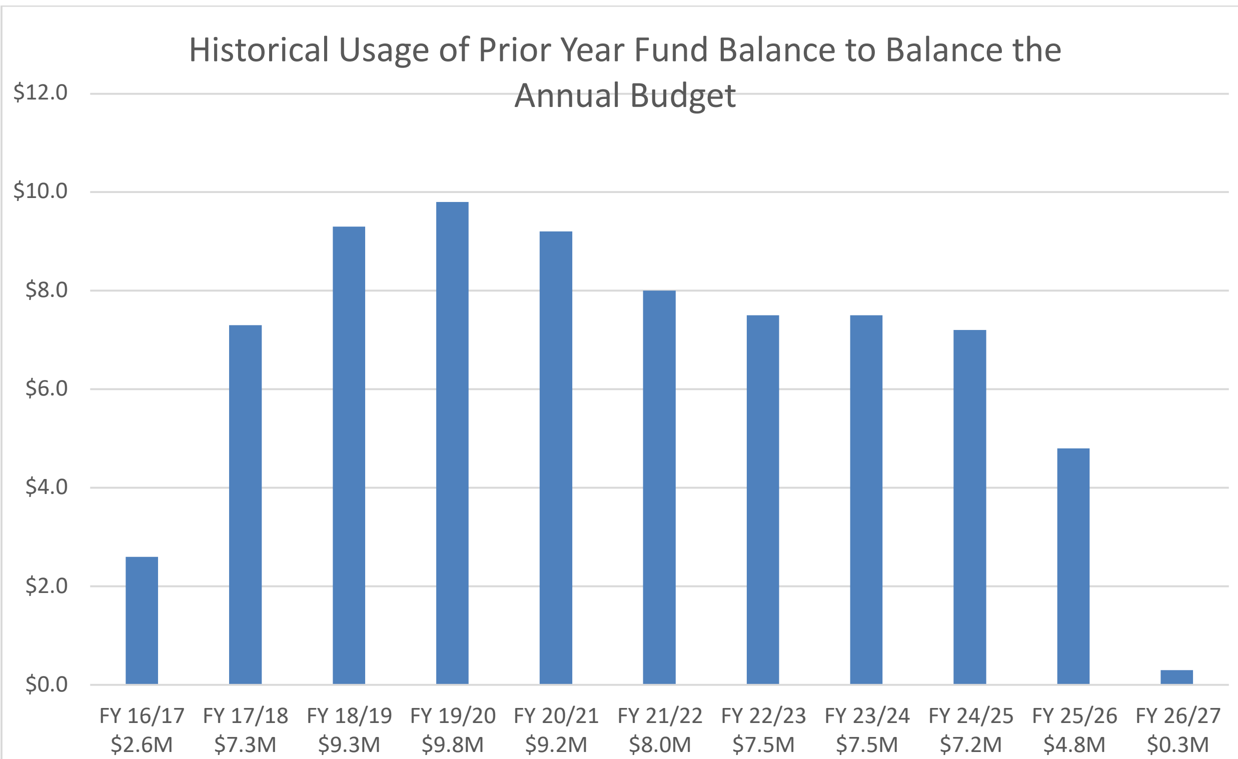
City-Wide Operating Expenses total $149,171,086 which is $7,998,034 (or 5.7%) more than the original prior year budget. This increase is primarily due to 2 major road projects (Lasalle Avenue Extension and Massachusetts Avenue Extension). Due to ongoing efforts by City leadership and staff, the General Fund Operating Expenditures (excluding salaries, benefits, utilities, insurance, and vehicle costs) have been decreased by $2,134,353 (or 9.6%) as compared to the original prior year budget.

The budget has been developed using realistic estimates for increases in personnel costs, including escalating employer contribution rates to the City's medical and pension plans, known contractual increases in costs from the City's vendors, as well as expected increases in costs for utilities, insurance, and other services and supplies.

Reserves and Contingencies

The City continues to manage its General Fund budget with the goal of maintaining its long-term financial stability. A large part of securing the City's long-term financial future is the maintenance of the General Fund's Unassigned Fund Balance Reserve. The City's Reserve Policy requires that this reserve maintains a balance of 12.5 percent of General Fund operating expenditures and transfers out.

General Fund Reserves at the end of FY 2025-26 are projected to be approximately $19M (or 24.0%) of prior year operating expenditures. This places projected reserves at 11.5 percent above that required by City Code. The percentage even well exceeds the Government Finance Officers Association reserve standard of 16.7% (2 months of prior year expenditures). These computations are estimates based on fiscal year 25-26 activity and are not audited results. Building General Fund reserves is an integral part of preparing the City for the potential of property tax reform and the resulting reduction in revenues.



It will continue to be a priority for the City to allocate surplus funds in recognition of the fact that a significant natural disaster, emergency operational event, or financial crisis would quickly exhaust the reserve balance.

City Strategic Plan

This budget makes significant investments in public safety infrastructure and transportation infrastructure. These investments are in correlation with the population growth and subsequently increased demand for public services. City staff carefully considered Strategic Initiatives and corresponding resources for alignment with our Strategic Plan. The section below demonstrates how funding in this budget helps us advance our Strategic Plan.

Diverse & Magnetic Economic Development

City leadership is committed to fostering an environment of streamlined processes that make it easy for business owners to start and operate a business in this community. With a focus on economic development, the city will be able to retain, support, and expand current businesses while recruiting and attracting new businesses. A clear future land use map will allow for strategic annexation of new commercial land into the city, improving the tax base and quality of life for everyone in the community. Strong partnerships with higher education, business leaders, landowners, and developers will create the framework for a campaign to show why St. Cloud is a great place to locate.

Strategic Goals:

1. Make the City a desirable business location
2. Increase the commercial tax base
3. Invest in infrastructure to recruit industries

Funded Items:

- Downtown Public-Private Partnership Mixed Use Project
- Centennial Park Improvements

Effective Community Safety

A safe and healthy community has many facets that all work together to focus on all aspects. Law Enforcement, fire services, dispatch, code enforcement, transportation, trails, natural disasters, and emergency preparedness are all critical components to address.

Strategic Goals:

1. Readiness for any emergency
2. State-of-the-art infrastructure and resources
3. Strong collaborative partnerships with the community

Funded Items:

- Construction of Fire Station #35
- Construction of Fire Station #22
- Construction of Public Safety Complex – Phase I

High-Performing Government

The city will be fiscally responsible, responsive, innovative, and strategic, with experienced, professional staff who are customer service focused. Communication will be transparent and tailored to meet the needs of the diverse community.

Strategic Goals:

1. Focus on the continuity and sustainability of core public services
2. Become an employer of choice
3. Be on the cutting edge of technology

Funded Items:

- Incorporation of new Police Department Union Contract if approved by City Council (negotiations ongoing)
- City-wide 1% market adjustment and 2% pay adjustment
- Implementation of new Enterprise Resource Planning (ERP)
- City-wide Watershed Masterplan

Effective Transportation Network

As the community grows, a responsible and reliable network of transportation will allow residents and visitors easy and safe access to business and recreational opportunities. Collaborating with our transportation partners locally, regionally, and statewide will allow us to focus on the safety and reliability of our streets, sidewalks, and multimodal trails (biking, walking, motorized paths) as well as public transportation for the future.

Strategic Goals:

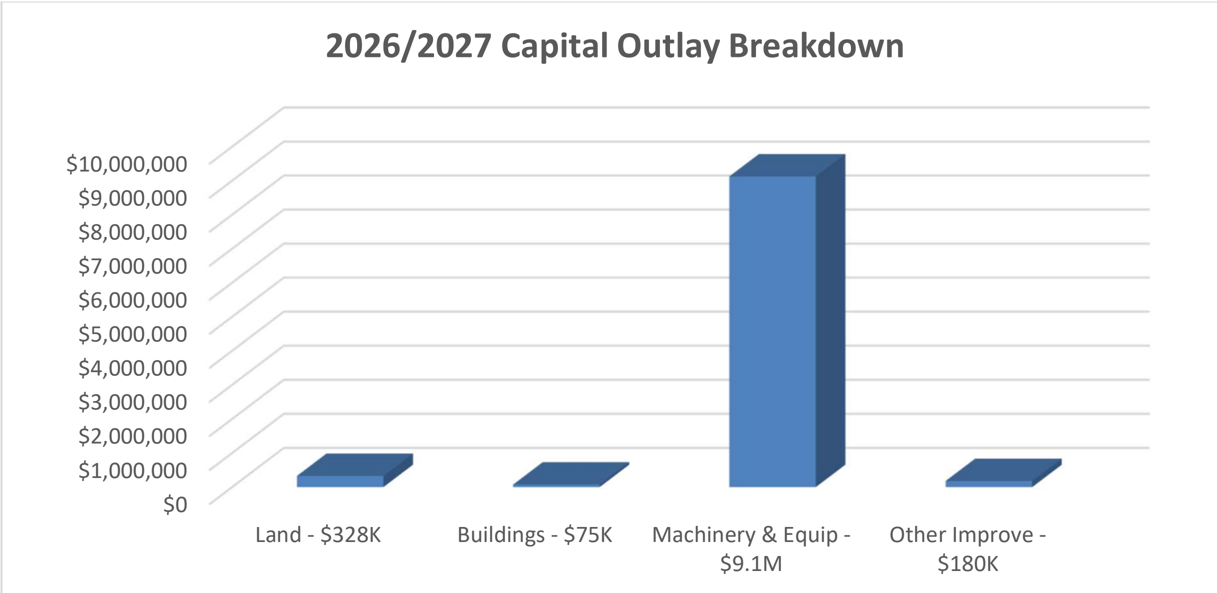
1. Ease traffic congestion, reduce commute times, and improve safety
2. Plan, prioritize, and find innovative ways to fund transportation infrastructure
3. Engage and educate the community about transportation initiatives, issues, safety, and needs within the city

Funded Items:

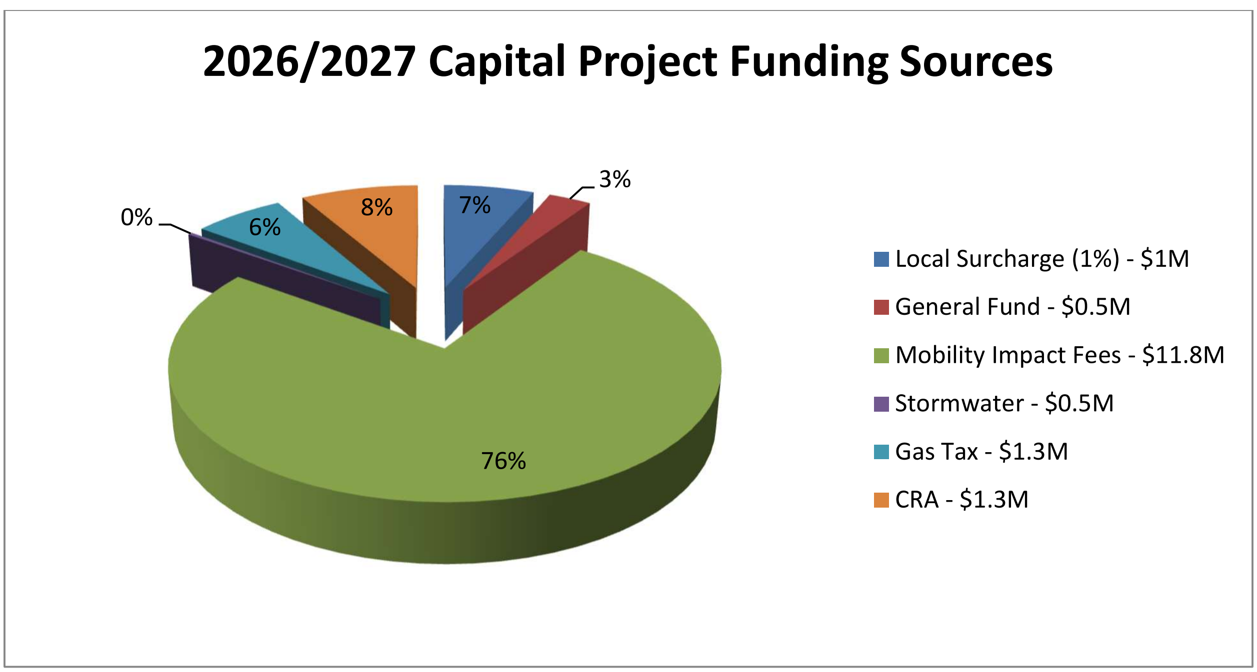
- Creek Woods Drive Extension
- 17th Street Extension
- Rummell Road Roundabout

Capital

City-Wide Capital Outlay totals $9,710,419 which is $902,257 more than the current year initial budget. The major items funded are a replacement fire engine, fleet replacements, and other capital improvements. The highlights of some significant capital outlay in the upcoming budget are as follows: Machinery & Equipment - $9,126,900, Land - $328,519, Other Improvements - $180,000, and Buildings - $75,000.



City-Wide Capital Projects total $15,541,343 which is $9,142,123 more than the current year original budget. Fiscal Year 26-27 is funding 6 Capital projects: 2 paving projects, 2 road projects, 1 stormwater project, an additional CRA contribution to the downtown mixed use development project and an additional contribution to a future Enterprise Resource Planning (ERP) implementation. Funding for these projects is from the following sources: General Fund $471,343, Local Surcharge Fund $1,000,000; Mobility Impact Fees $11,770,000; Stormwater Fees $50,000; Gas Tax $1,000,000 and CRA $1,300,000.



Budget Considerations

The cost to deliver the expected levels of public services has continued to increase. Inflation has slowed but continues to be a factor to consider in our day-to-day operations. This has been evident in terms of the increases in our pension and health benefit fund costs. The City's aging infrastructure combined with the need to construct new facilities and roads to maintain our levels of services has caused additional challenges.

On a positive note, several factors have strengthened the City of St. Cloud's ability to weather the circumstances:

General Fund surplus

- Continued strong growth continues to produce positive revenues.
- Higher property tax revenues due to higher home prices and a competitive housing market.

Fully funded reserves

- Increased revenues and conservative budgeting have contributed to St. Cloud's ability to move towards funding our reserves, following Council policies. This further strengthens our ability to respond to unpredictable economic events.

The City of St. Cloud continues to work to ensure stability in our local economy and in our ability to provide essential and quality-of-life services in our community. We continue to plan for contingencies and to position ourselves to leverage opportunities for state and federal funding to address critical issues in our community, such as transportation rapid growth.

Conclusion

This budget highlights the exciting progress of our City. It reflects our unwavering dedication to addressing the current needs of our community while strategically preparing for future growth. Through prudent resource allocation, investment in vital services, and the adoption of innovative practices, we are committed to enhancing the quality of life for our residents, attracting new opportunities, and fostering a vibrant, thriving community.

Throughout the budget development process, there were many competing funding requests with trade-offs to strategically consider. This proposed budget addresses the FY24-29 Strategic Plan's four (4) Key Focus Areas for the upcoming fiscal year, positions the City for a strong financial future, and makes the prospective investments needed to ensure that this is a great City to live, work, and play.

This budget submittal meets stated goals, objectives, and policies while providing for general needs. I want to extend thanks to the Mayor and the City Council for their dedication to overseeing the City's financial well-being and establishing a fiscally responsible financial management culture.

Additionally, I would like to acknowledge the hard work of each department's staff who worked to put this budget together. I would also like to extend special recognition to the Finance Department staff for their tireless work in developing what is likely to be another award-winning budget.

In conclusion, the proposed budget for the fiscal year is balanced and ready for examination and appropriate revision, if necessary. It is my recommendation that the City of St. Cloud's budget be adopted, as authorized in the City Charter. We look forward to another successful year.

Sincerely,

Veronica Miller
City Manager

Budget and Implementation of Strategic Plan Key Focus Areas

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Funded Items

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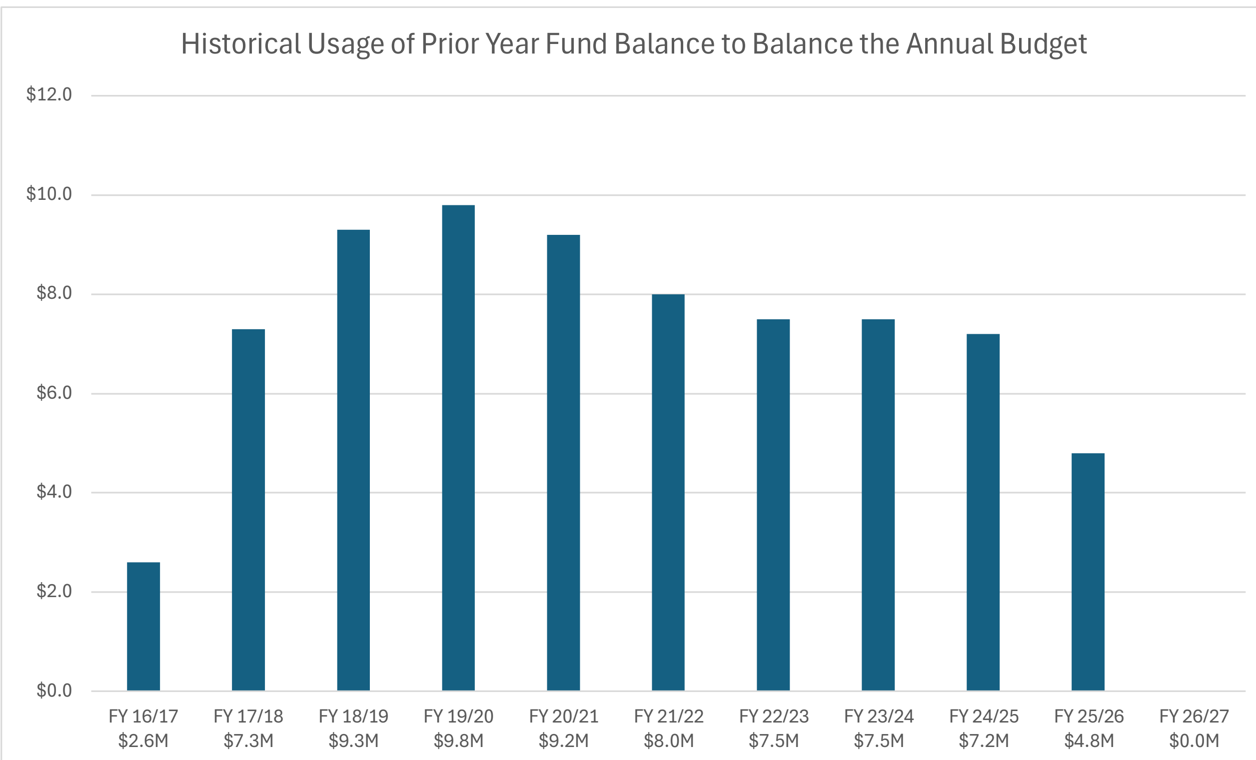
FUND BALANCE (GENERAL FUND) HISTORICAL TOTALS AND USAGE

Fiscal Year	Year-End Unassigned Fund Balance	Percentage (%) of Prior Year Expenditures	Required percentage per City Code	Recommended percentage per Government Finance Officers Association (GFOA)	Percentage over/under GFOA recommendation
2016/2017	$10,169,034	32.2%	12.5%	16.7%	15.5%
2017/2018	$10,697,849	33.0%	12.5%	16.7%	16.3%
2018/2019	$10,080,338	29.6%	12.5%	16.7%	12.9%
2019/2020	$8,209,189	21.5%	12.5%	16.7%	4.8%
2020/2021	$6,960,118	16.8%	12.5%	16.7%	0.1%
2021/2022	$10,042,953	21.2%	12.5%	16.7%	4.5%
2022/2023	$11,640,823	20.5%	12.5%	16.7%	3.8%
2023/2024	$13,209,518	20.3%	12.5%	16.7%	3.6%
2024/2025	$14,409,997	19.2%	12.5%	16.7%	2.5%
2025/2026 (est)	$18,500,000	23.0%	12.5%	16.7%	6.3%



Note: This is the first time in 31 years where prior year fund balance was not utilized to balance the annual budget.

Proposed Funded Positions by Department/Division
2026-2027

DEPARTMENT & DIVISIONS		FT	PT	Prior FY Total 2025	FT	PT	Current FY Total 2026	FT	PT	Proposed FY Total 2027
CITY COUNCIL										
1000-511	City Council	1	5	**6**	1	5	**6**	1	5	**6**
LEGAL DEPT.										
2010-514	Legal	1	0	**1**	1	0	**1**	3	0	**3**
CITY MANAGER DEPT.										
3010-512	City Manager	9	0	**9**	10	0	**10**	9	0	**9**
3015-512	Communications	5	0	**5**	7	1	**8**	7	1	**8**
3016-512	City Clerk	7	1	**8**	5	0	**5**	5	0	**5**
630-5512	Economic Development	2	0	**2**	2	0	**2**	2	0	**2**
645-6450	CRA	2	0	**2**	2	0	**2**	2	0	**2**
PROCUREMENT										
3510-513	Administration	3	0	**3**	3	0	**3**	0	0	**0**
3515-513	Procurement	8	0	**8**	8	0	**8**	11	0	**11**
3535-513	Grants	1	0	**1**	1	0	**1**	1	0	**1**
HUMAN RESOURCES DEPT.										
3020-513	Human Resources	10	0	**10**	11	0	**11**	11	0	**11**
FINANCE DEPT.										
4010-513	Finance Administration	9	0	**9**	9	0	**9**	9	0	**9**
4020-513	Accounting	7	0	**7**	7	0	**7**	7	0	**7**
INFORMATION TECHNOLOGY										
4510-516	Information Tech.	12	1	**13**	12	1	**13**	12	1	**13**
4512-516	GIS	2	0	**2**	1	0	**1**	1	0	**1**
COMMUNITY DEVELOPMENT										
5410-515	Community Development	19	1	**20**	20	1	**21**	20	1	**21**
5415-515	Community Compliance	6	0	**6**	6	0	**6**	6	0	**6**
BLDG/CODES & LICENSING DEPT.										
5510-515	Licensing/Permitting	27	0	**27**	29	0	**29**	29	0	**29**

Proposed Funded Positions by Department/Division
2026-2027

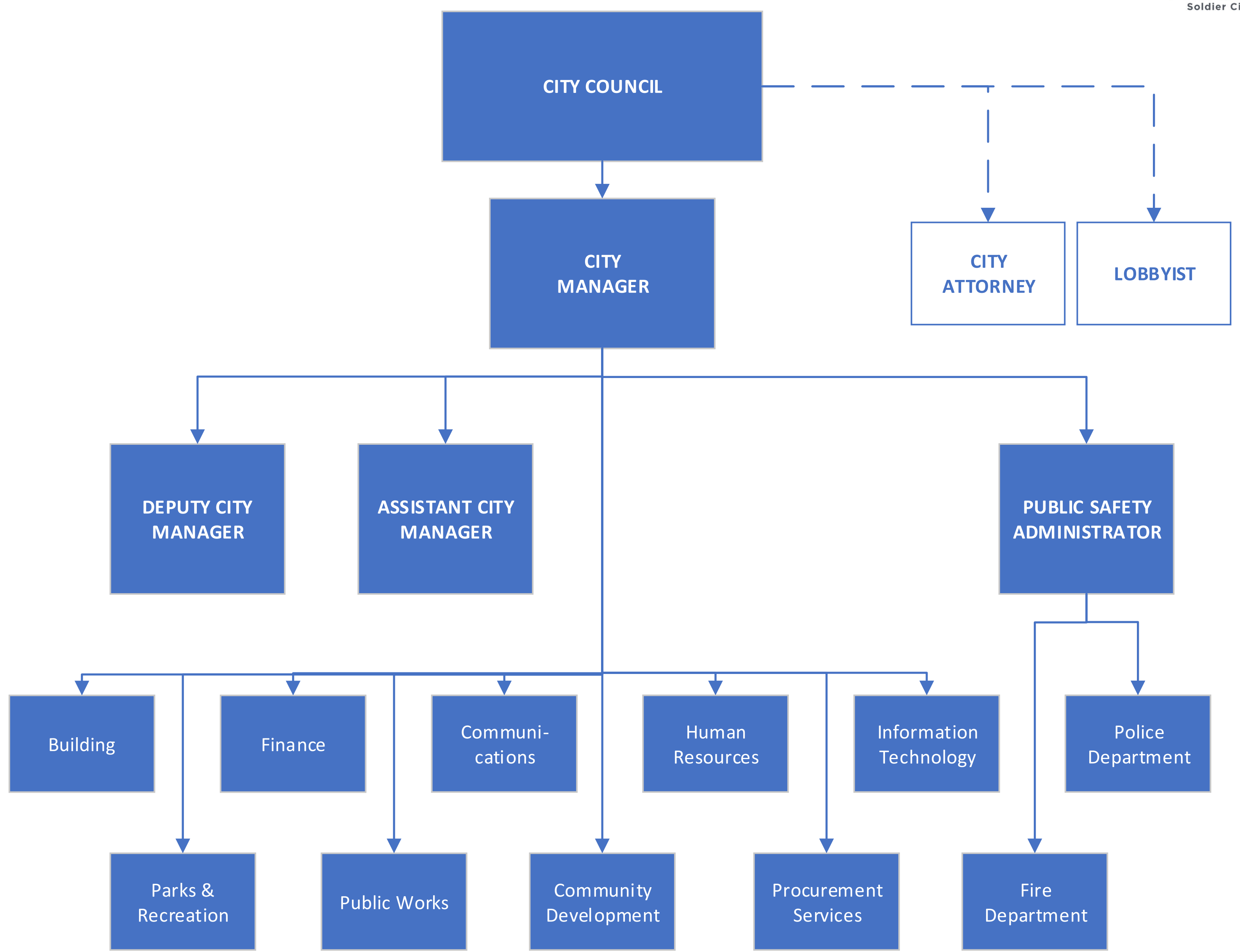
DEPARTMENT & DIVISIONS		FT	PT	Prior FY Total 2025	FT	PT	Current FY Total 2026	FT	PT	Proposed FY Total 2027
POLICE DEPARTMENT										
6010-521	Police Sworn	125	9	**134**	131	9	**140**	131	9	**140**
6010-521	Police Non-Sworn	23	30	**53**	23	30	**53**	23	30	**53**
6012-529	Communications	32	10	**42**	32	10	**42**	36	10	**46**
FIRE DEPARTMENT										
6510-522	Fire Control	76	0	**76**	127	0	**127**	128	0	**128**
6515-525	Emergency Management	1	0	**1**	1	0	**1**	1	0	**1**
6520-526	EMS	26	0	**26**	24	0	**24**	24	0	**24**
6525-529	Fire Inspection	4	0	**4**	2	0	**2**	2	0	**2**
PUBLIC WORKS DEPARTMENT										
7010-541	Civil Engineering	9	0	**9**	9	0	**9**	10	0	**10**
7020-541	Streets & Drainage	26	0	**26**	29	0	**29**	29	0	**29**
7030-541	Traffic Control	5	0	**5**	5	0	**5**	5	0	**5**
7035-541	Turf & Landscaping	0	0	**0**	11	0	**11**	11	0	**11**
7080-519	Building Maintenance	18	0	**18**	18	0	**18**	18	0	**18**
PARKS and RECREATION DEPT.										
7510-572	Parks	9	4	**13**	9	4	**13**	9	4	**13**
7520-572	Recreation	15	55	**70**	15	55	**70**	15	55	**70**
7530-572	Pool	7	27	**34**	7	27	**34**	7	27	**34**
7535-572	Turf and Landscaping	15	0	**15**	0	0	**0**	0	0	**0**
7540-572	Landscape Maintenance	5	0	**5**	9	0	**9**	9	0	**9**
SANITATION/PUBLIC SERVICE										
7071-534	Refuse Collection	29	0	**29**	32	0	**32**	32	0	**32**
7072- 534	Transfer Station	17	0	**17**	17	0	**17**	17	0	**17**
VEH. MAINT/PUBLIC WORKS DEPT										
7040-592	Vehicle Maintenance	10	0	**10**	10	0	**10**	10	0	**10**
ALL DEPARTMENT TOTALS		**583**	**143**	**726**	646	143	**789**	653	143	**796**

Personnel Changes by Department
2026-2027 Proposed Budget

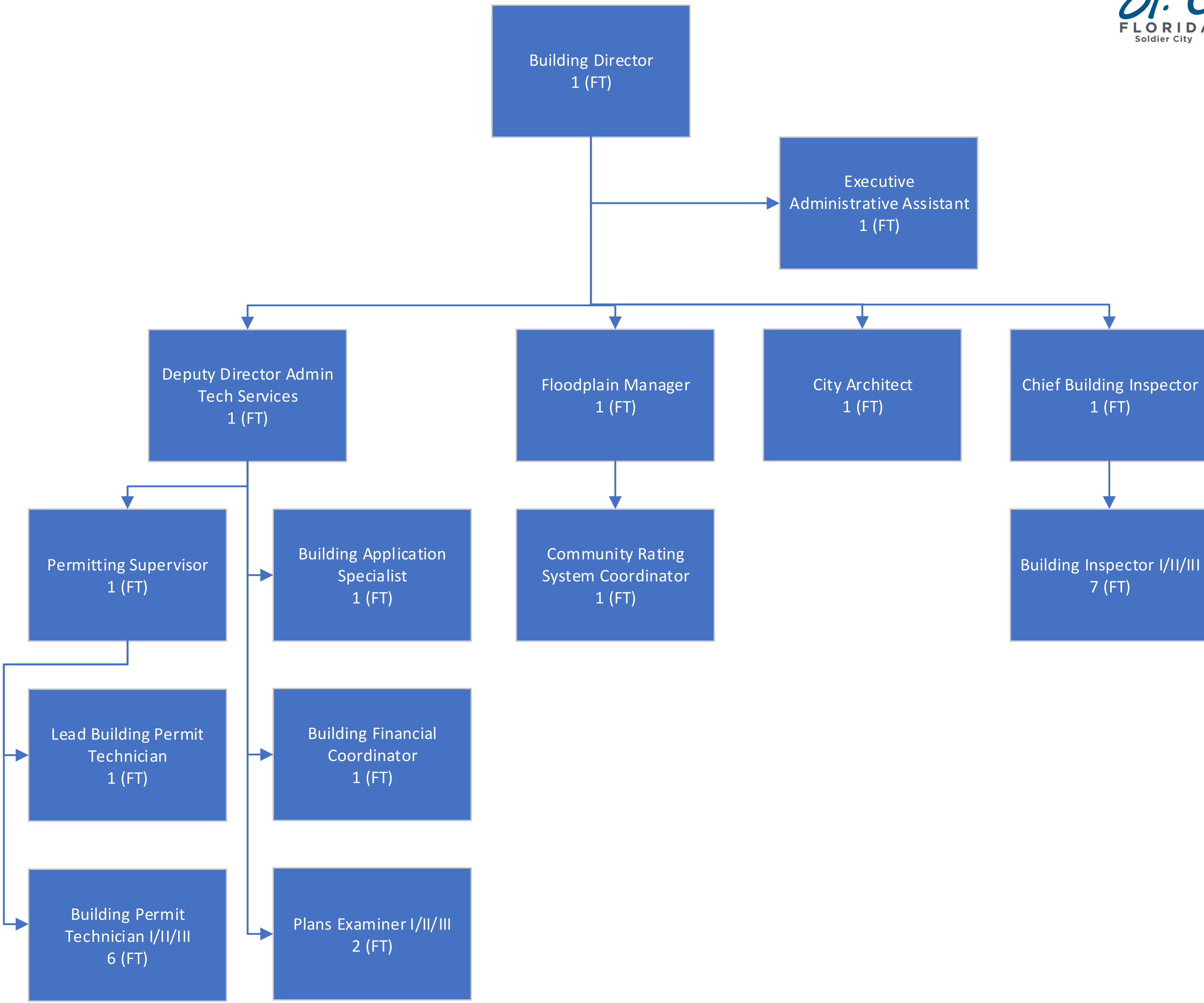
The following table reflects funded position changes during the current year and additions/changes for consideration of the 2026-2027 budget:

Fund	Position Title	Department	Add/Delete/Change	
	Beginning Positions:			**789**
	Proposed Additions 2026-2027:			
001	Communications Operators	Police	Add	4
001	Fire Captain (Training)	Fire	Add	1
001	Attorney	Legal	Add	1
001	Legal Assistant	Legal	Add	1
	Ending Number of funded positions			**796**

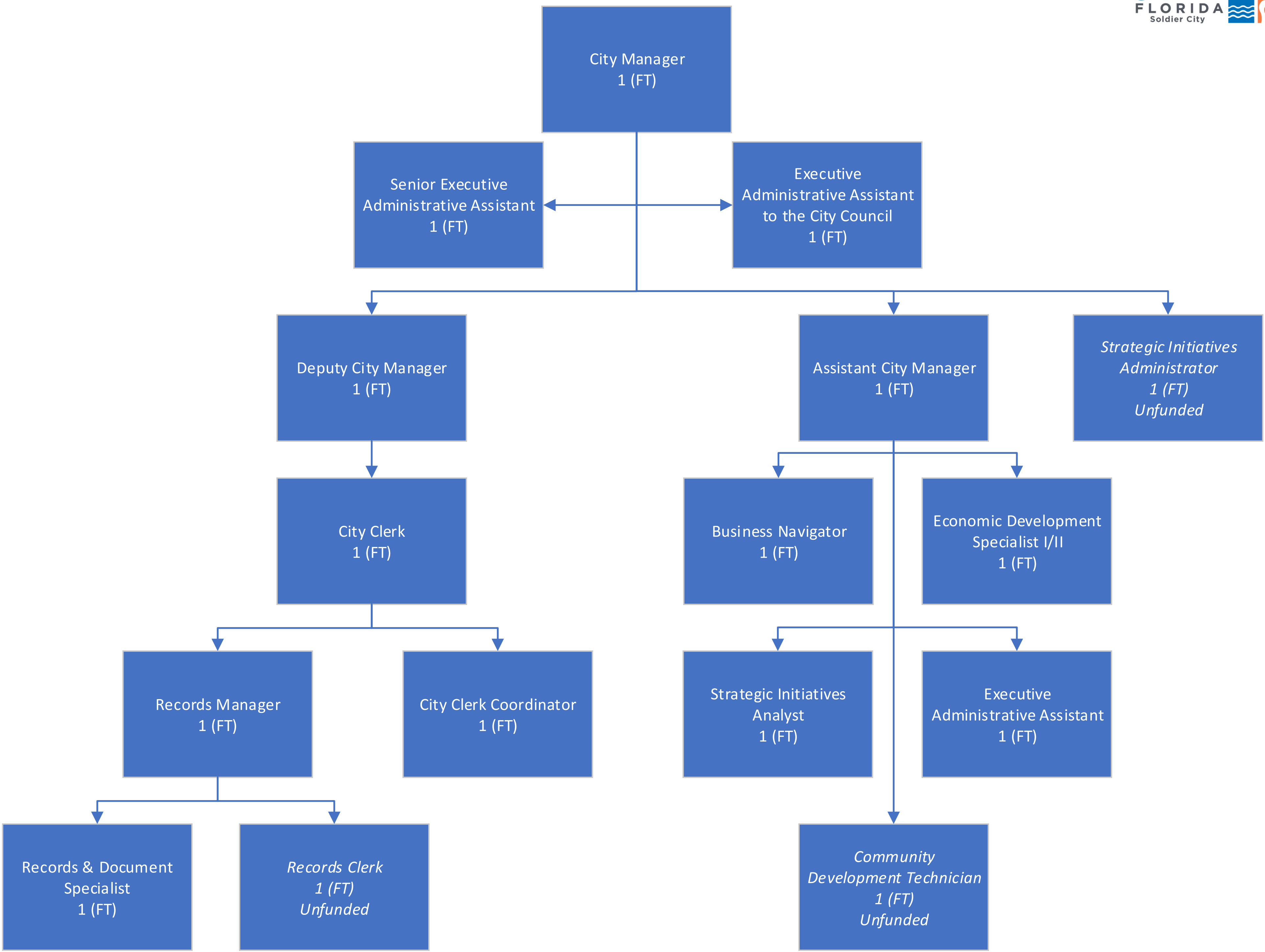
CITY OF ST. CLOUD
DEPARTMENT ORG CHART



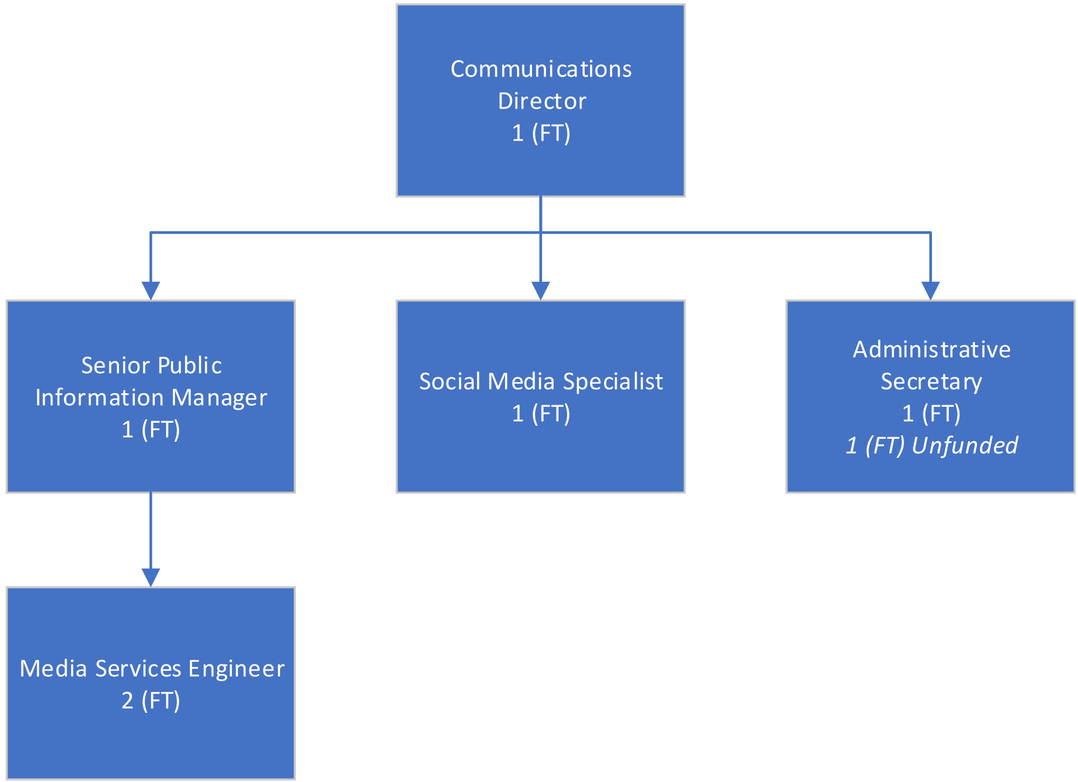
BUILDING


Building Director
1 (FT)
Executive Administrative Assistant
1 (FT)
Deputy Director Admin Tech Services
1 (FT)
Floodplain Manager
1 (FT)
City Architect
1 (FT)
Chief Building Inspector
1 (FT)
Permitting Supervisor
1 (FT)
Building Application Specialist
1 (FT)
Community Rating System Coordinator
1 (FT)
Building Inspector I/II/III
7 (FT)
Lead Building Permit Technician
1 (FT)
Building Financial Coordinator
1 (FT)
Building Permit Technician I/II/III
6 (FT)
Plans Examiner I/II/III
2 (FT)

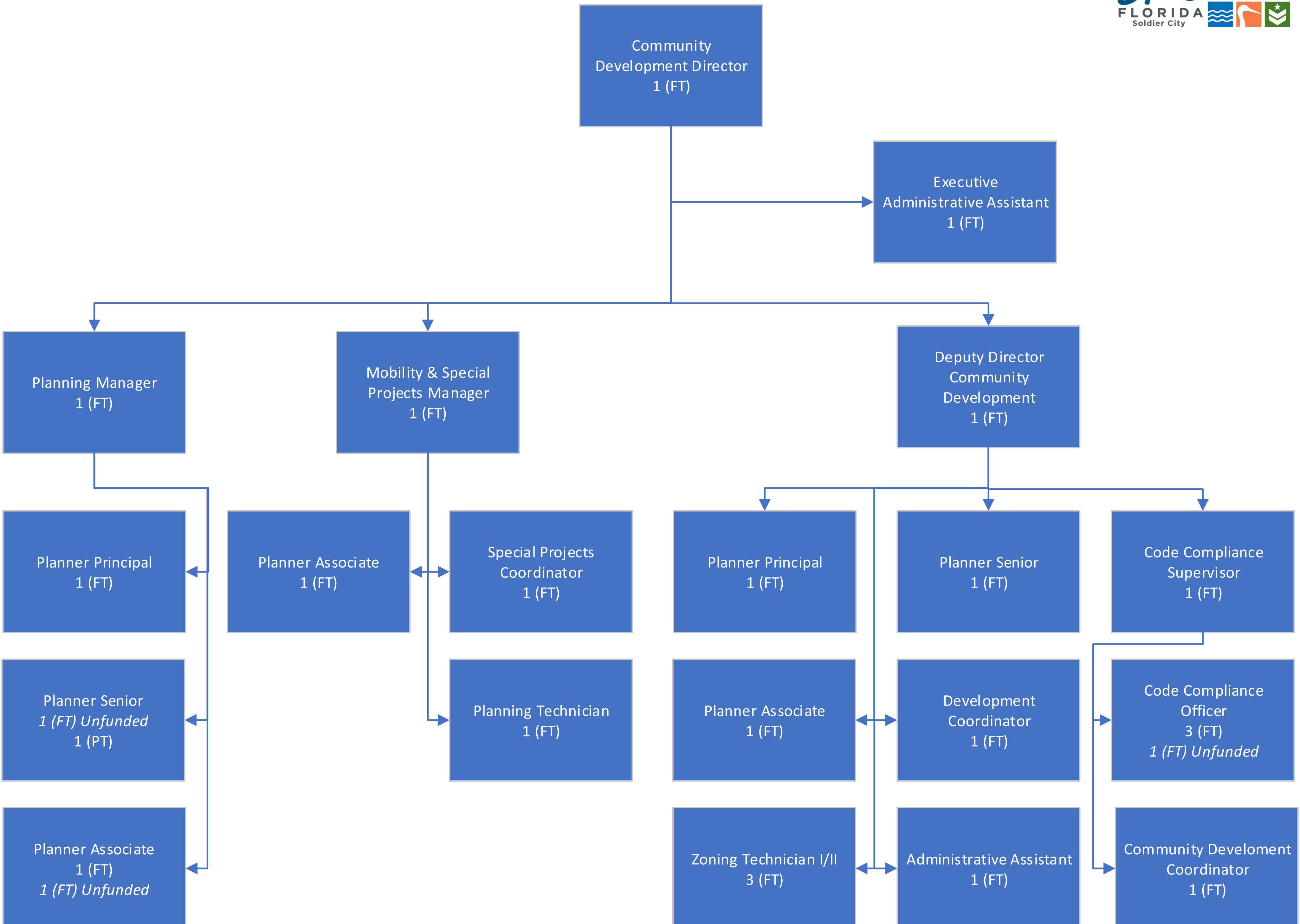
CITY MANAGER'S OFFICE



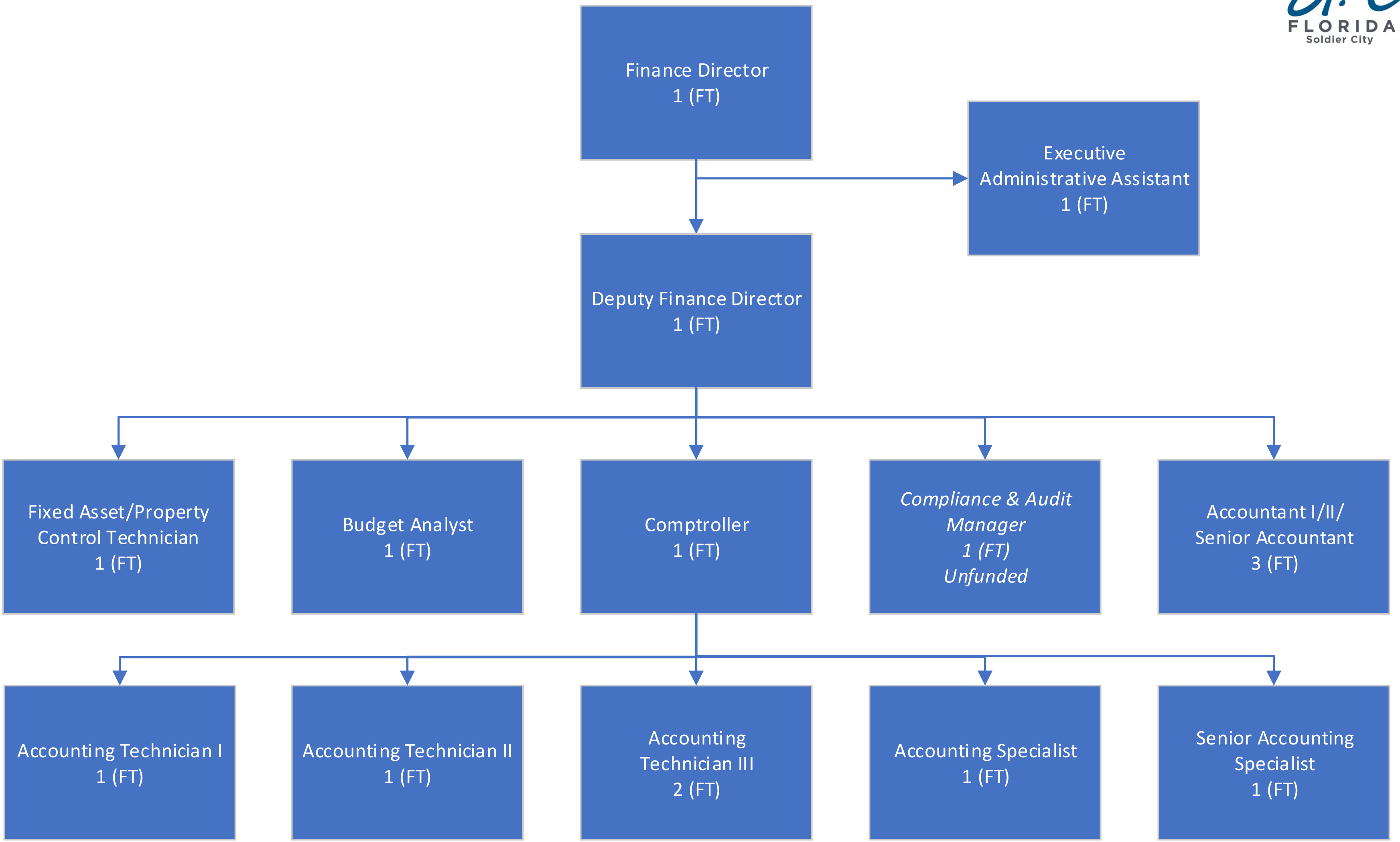
COMMUNICATIONS



COMMUNITY DEVELOPMENT

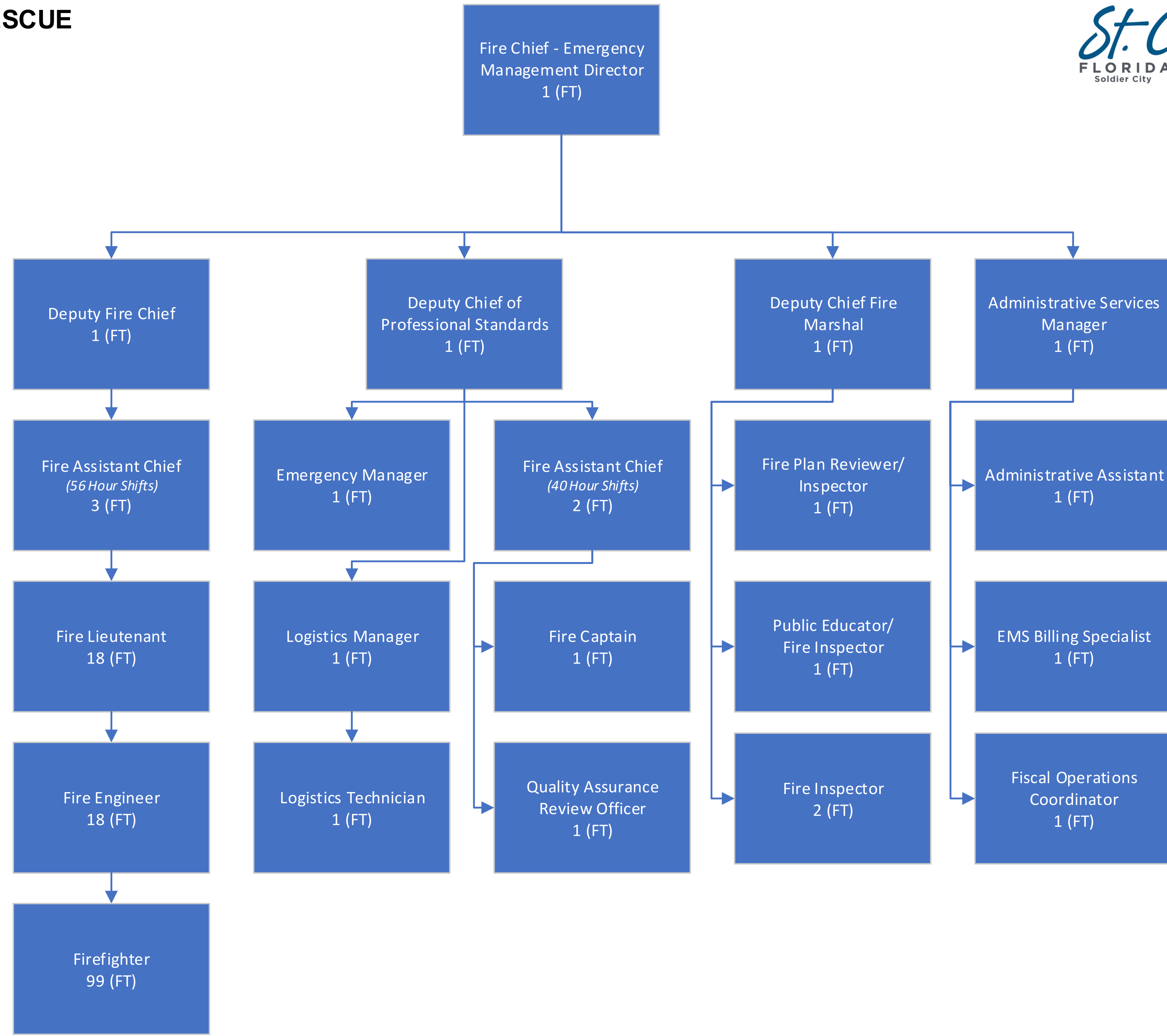


FINANCE



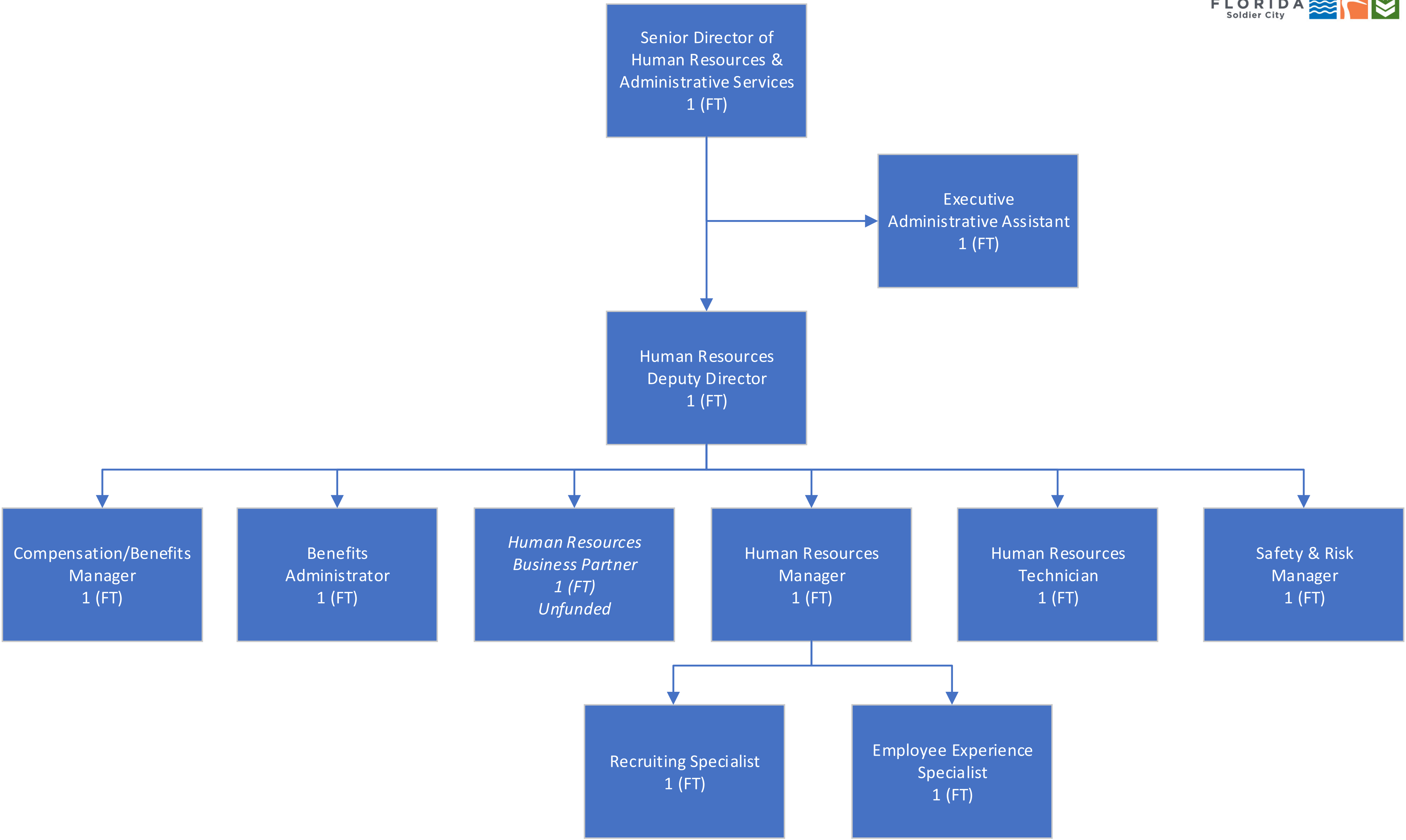
Finance Director
1 (FT)
Executive Administrative Assistant
1 (FT)
Deputy Finance Director
1 (FT)
Fixed Asset/Property Control Technician
1 (FT)
Budget Analyst
1 (FT)
Comptroller
1 (FT)
Compliance & Audit Manager
1 (FT)
Unfunded
Accountant I/II/ Senior Accountant
3 (FT)
Accounting Technician I
1 (FT)
Accounting Technician II
1 (FT)
Accounting Technician III
2 (FT)
Accounting Specialist
1 (FT)
Senior Accounting Specialist
1 (FT)

FIRE RESCUE

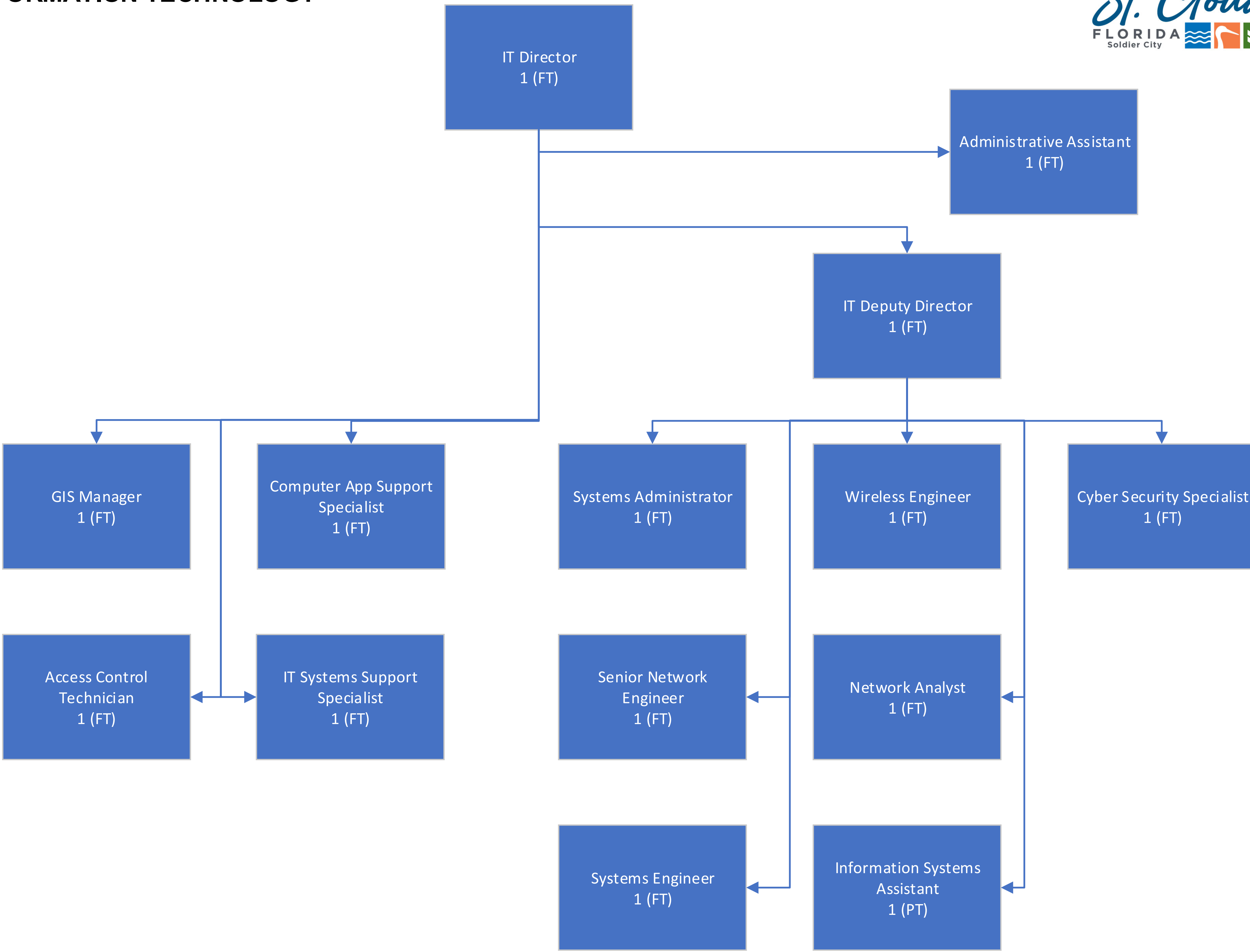


Fire Chief - Emergency Management Director
1 (FT)
Deputy Fire Chief
1 (FT)
Fire Assistant Chief
(56 Hour Shifts)
3 (FT)
Fire Lieutenant
18 (FT)
Fire Engineer
18 (FT)
Firefighter
99 (FT)
Deputy Chief of Professional Standards
1 (FT)
Emergency Manager
1 (FT)
Logistics Manager
1 (FT)
Logistics Technician
1 (FT)
Fire Assistant Chief
(40 Hour Shifts)
2 (FT)
Fire Captain
1 (FT)
Quality Assurance Review Officer
1 (FT)
Deputy Chief Fire Marshal
1 (FT)
Fire Plan Reviewer/ Inspector
1 (FT)
Public Educator/ Fire Inspector
1 (FT)
Fire Inspector
2 (FT)
Administrative Services Manager
1 (FT)
Administrative Assistant
1 (FT)
EMS Billing Specialist
1 (FT)
Fiscal Operations Coordinator
1 (FT)

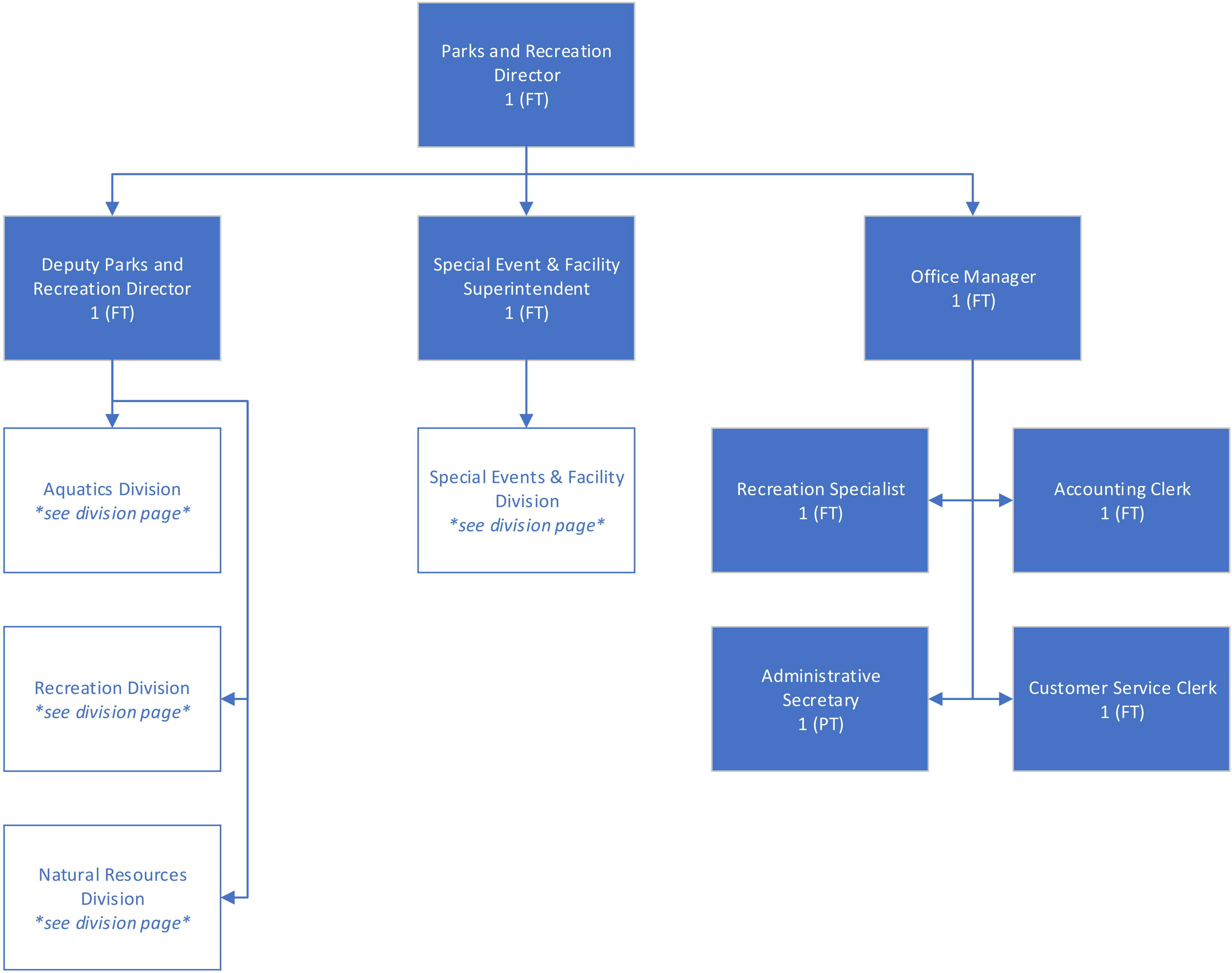
HUMAN RESOURCES & RISK MANAGEMENT

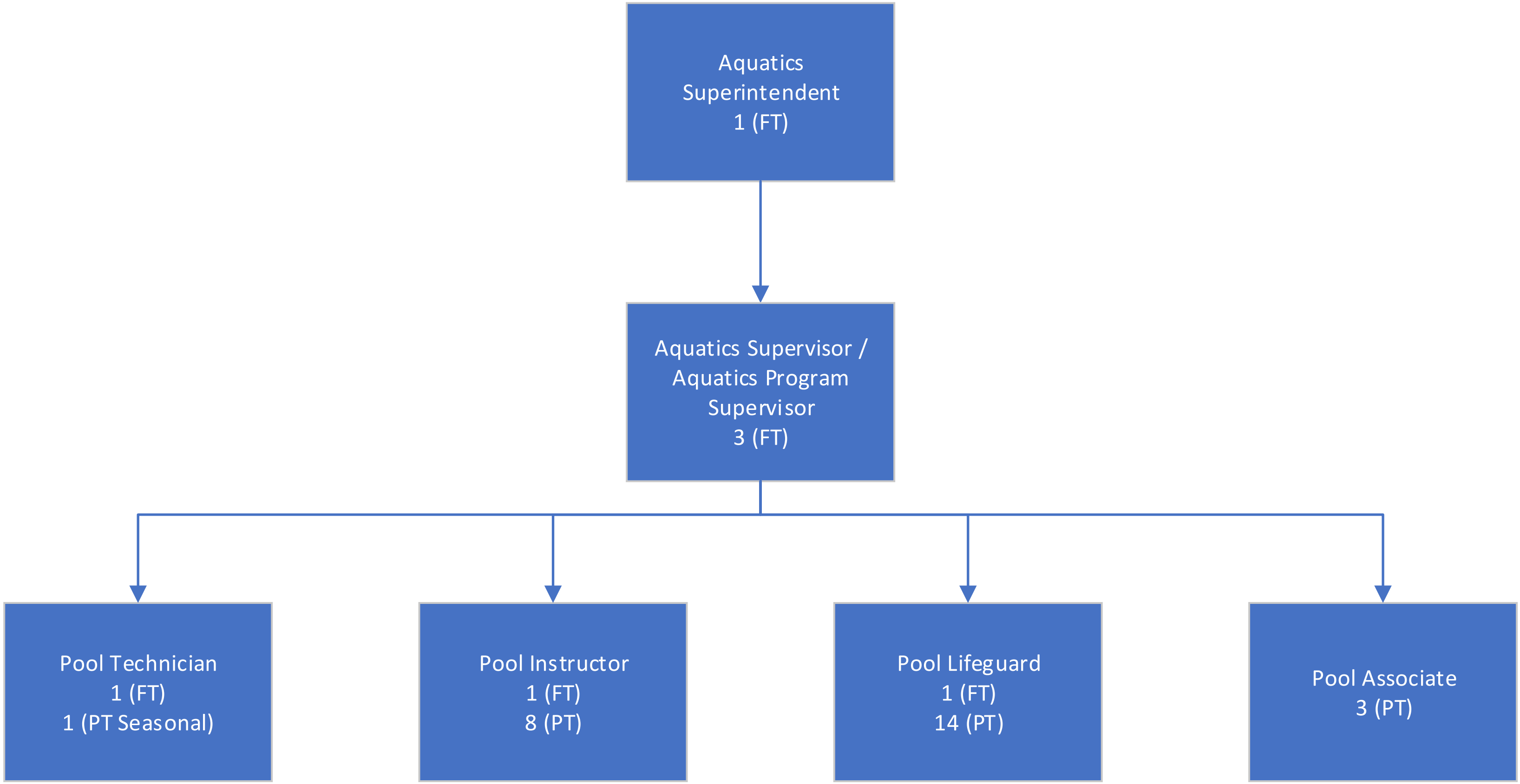


INFORMATION TECHNOLOGY

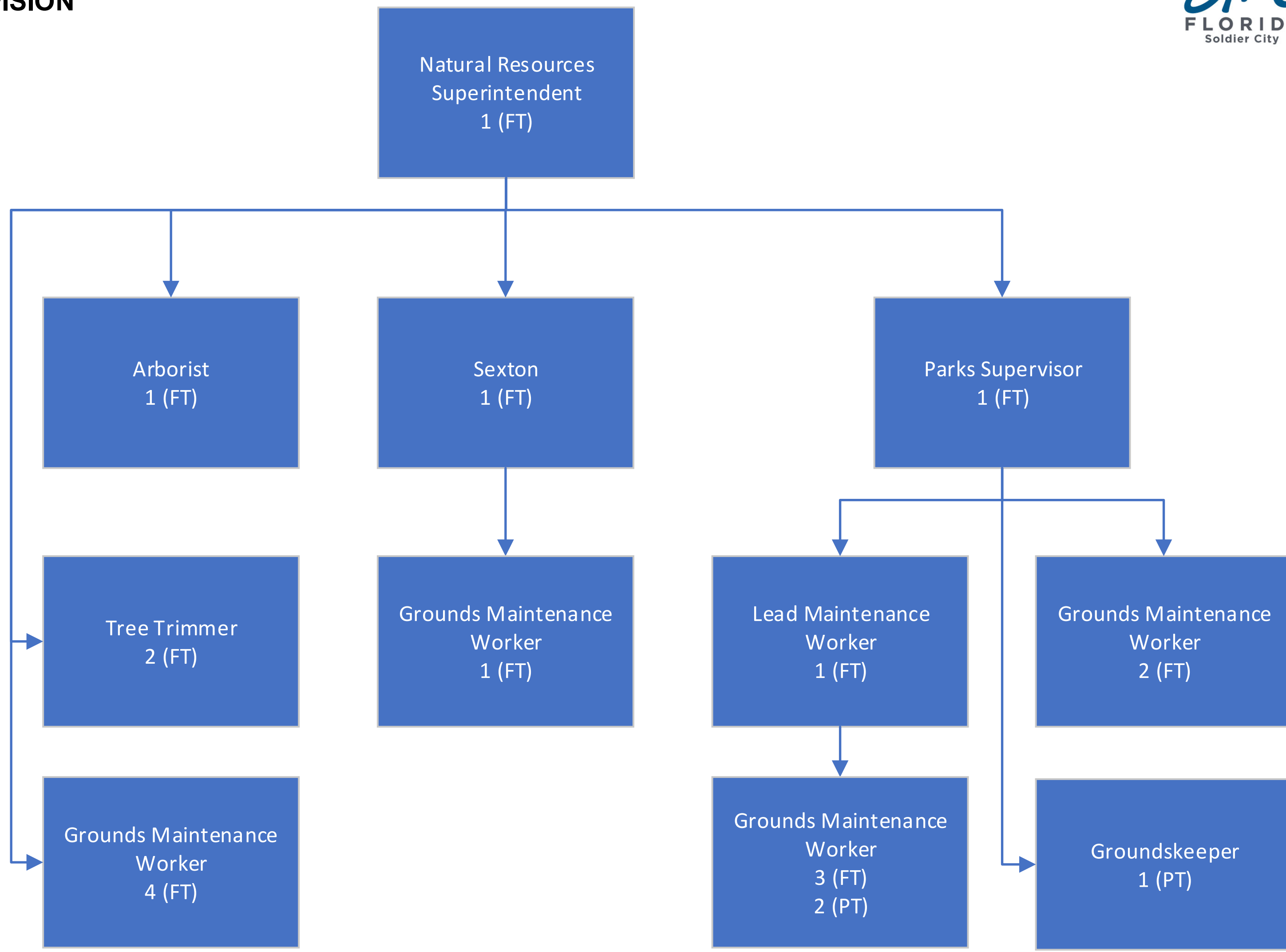


PARKS AND RECREATION -
DEPT/DIVISION ADMINISTRATION

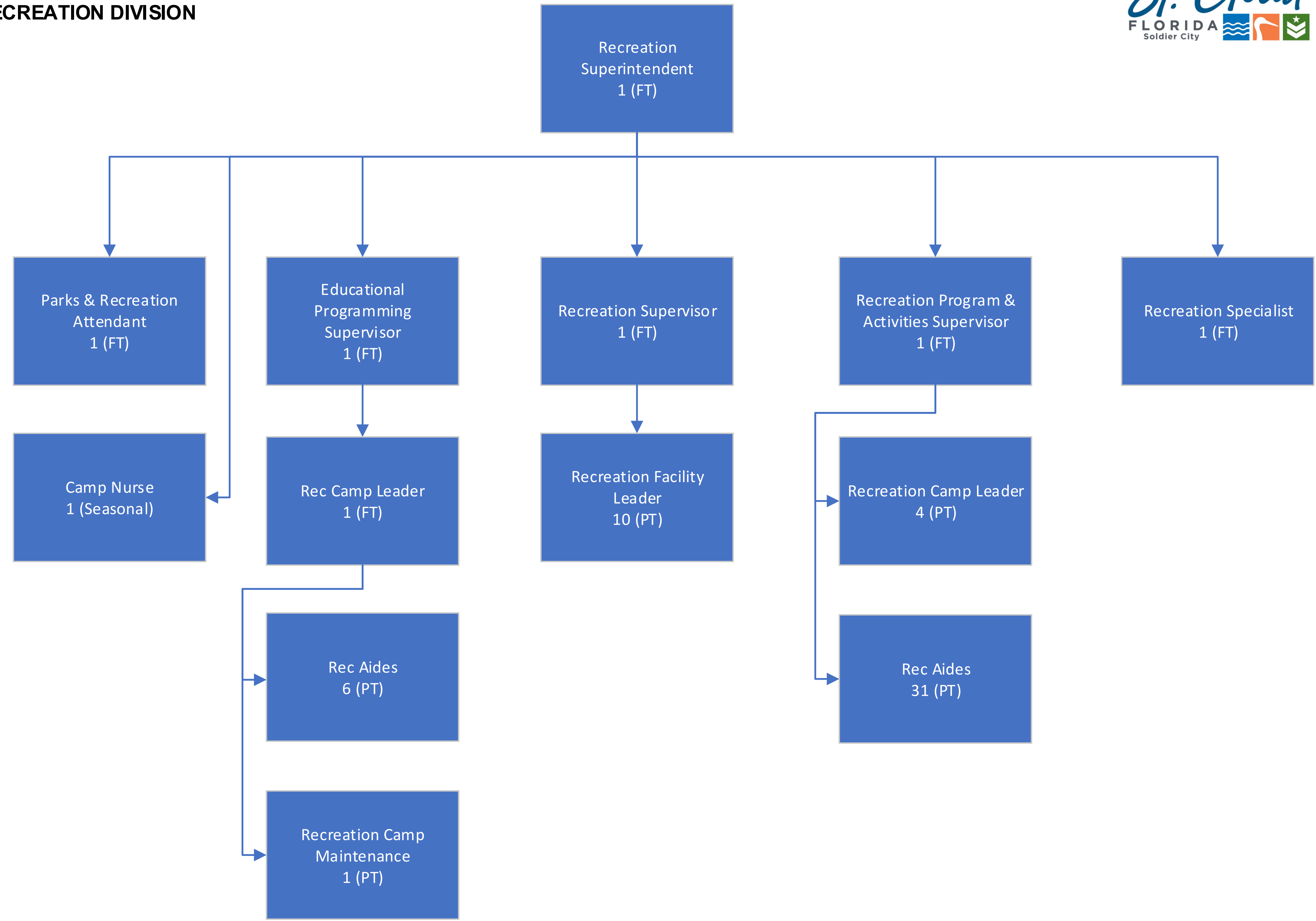



Aquatics Superintendent 1 (FT)
Aquatics Supervisor / Aquatics Program Supervisor 3 (FT)
Pool Technician 1 (FT) 1 (PT Seasonal)
Pool Instructor 1 (FT) 8 (PT)
Pool Lifeguard 1 (FT) 14 (PT)
Pool Associate 3 (PT)

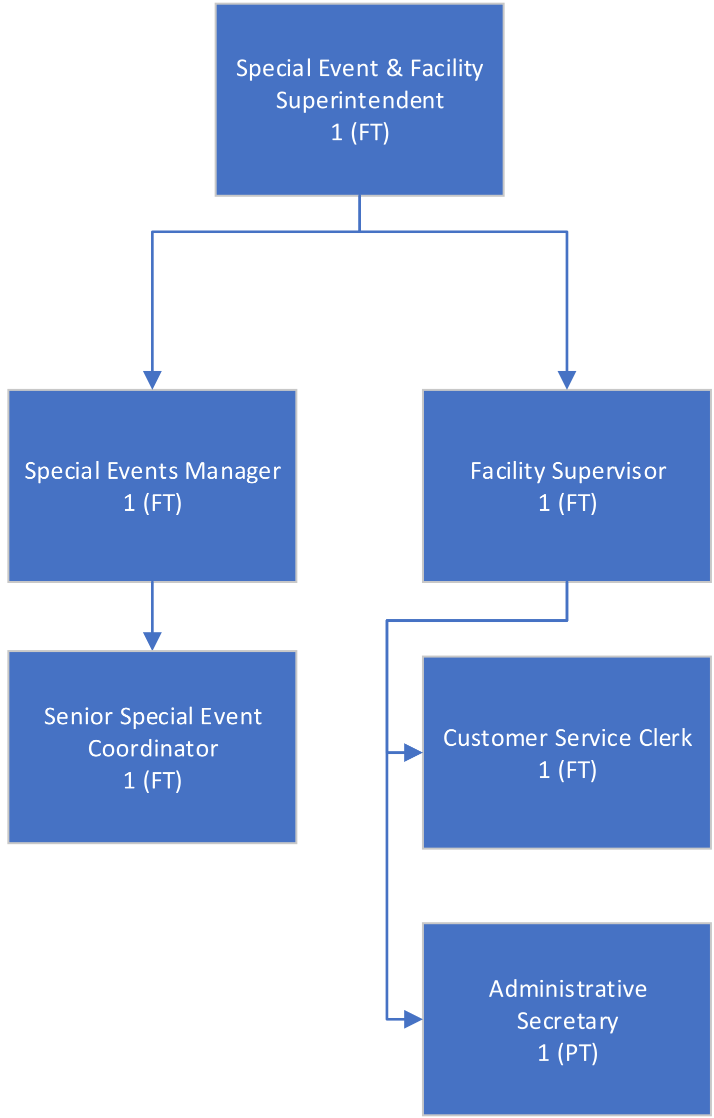
PARKS AND RECREATION -
NATURAL RESOURCES DIVISION



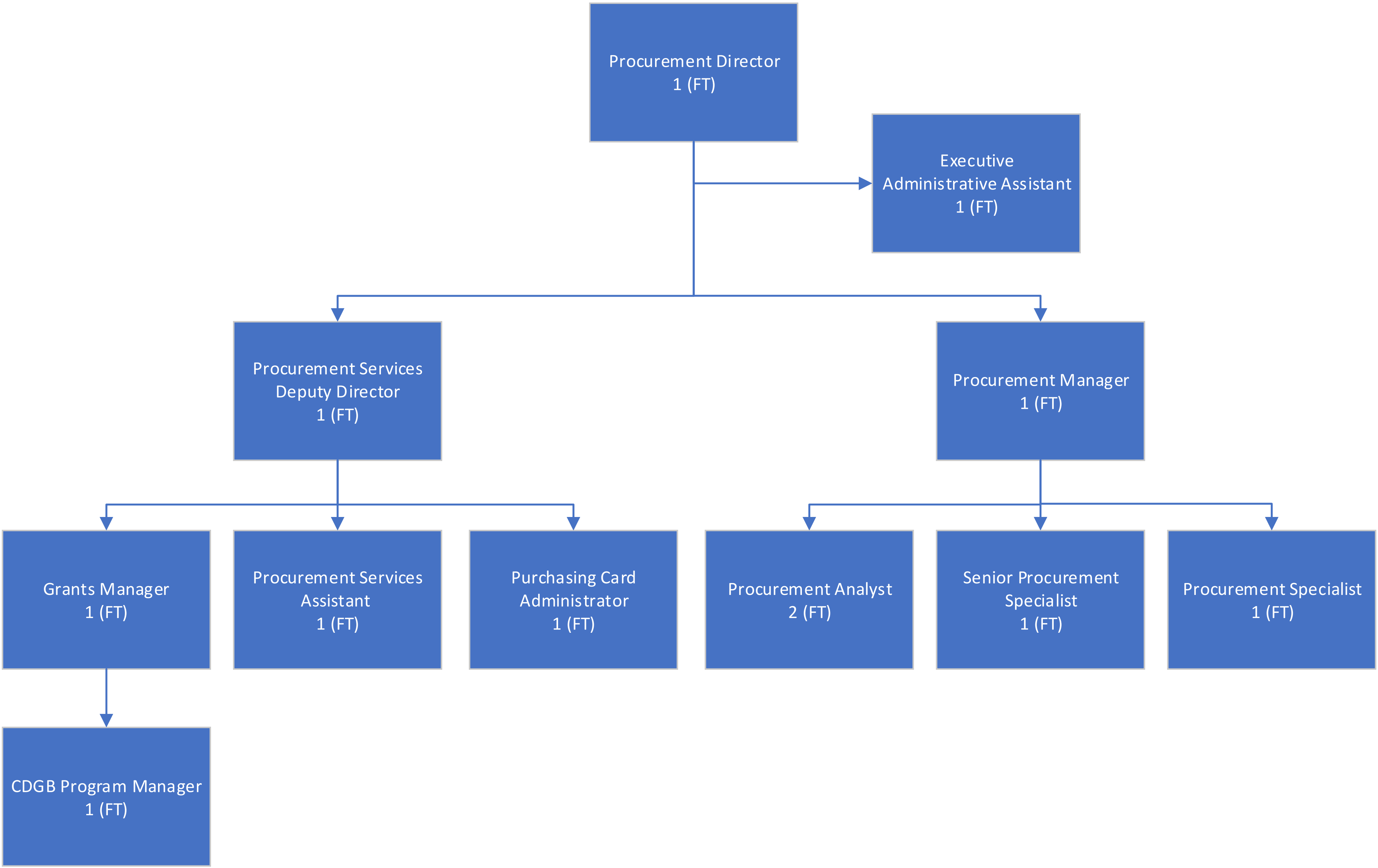
PARKS AND RECREATION -
RECREATION DIVISION



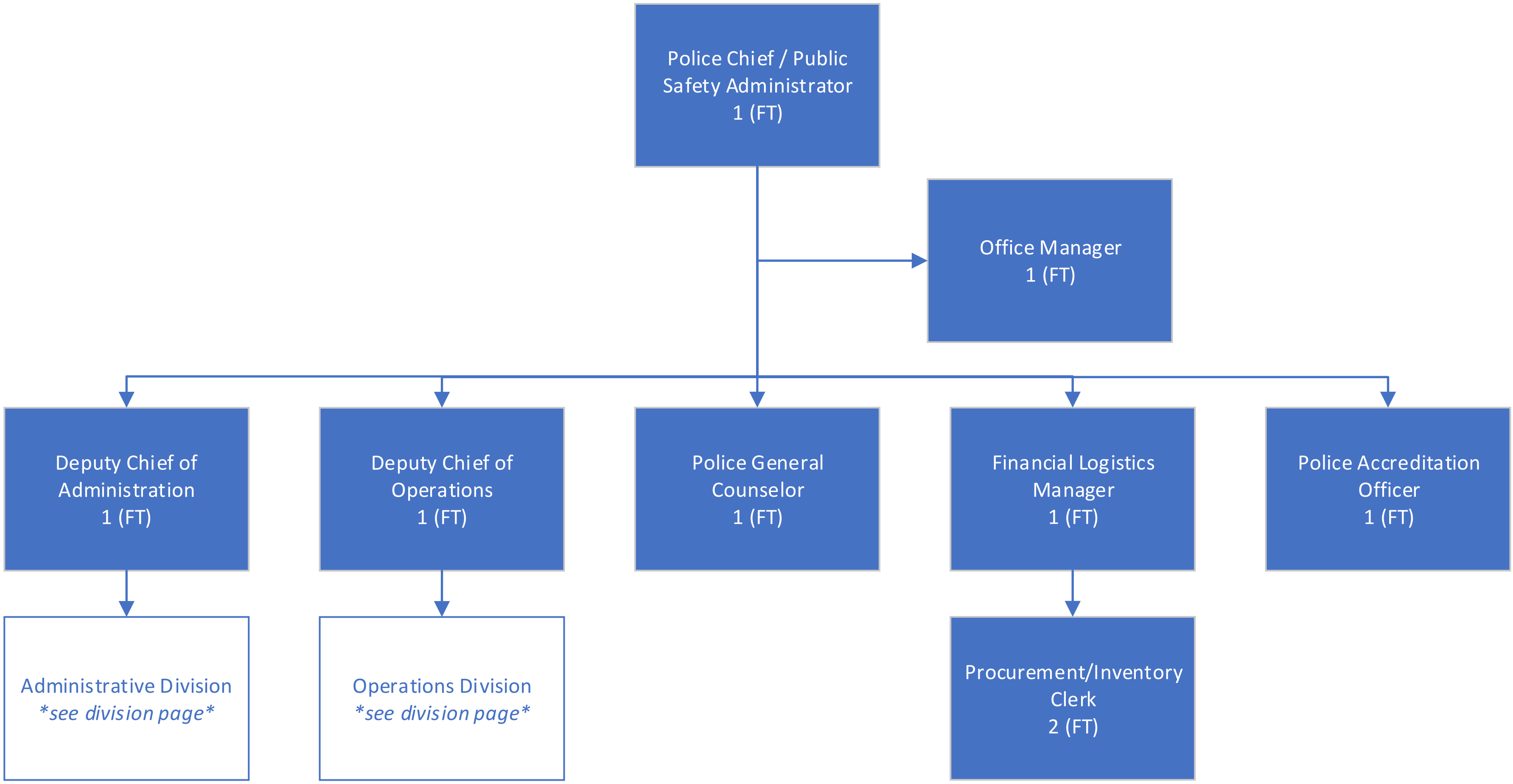
PARKS AND RECREATION -
SPECIAL EVENT & FACILITY DIVISION



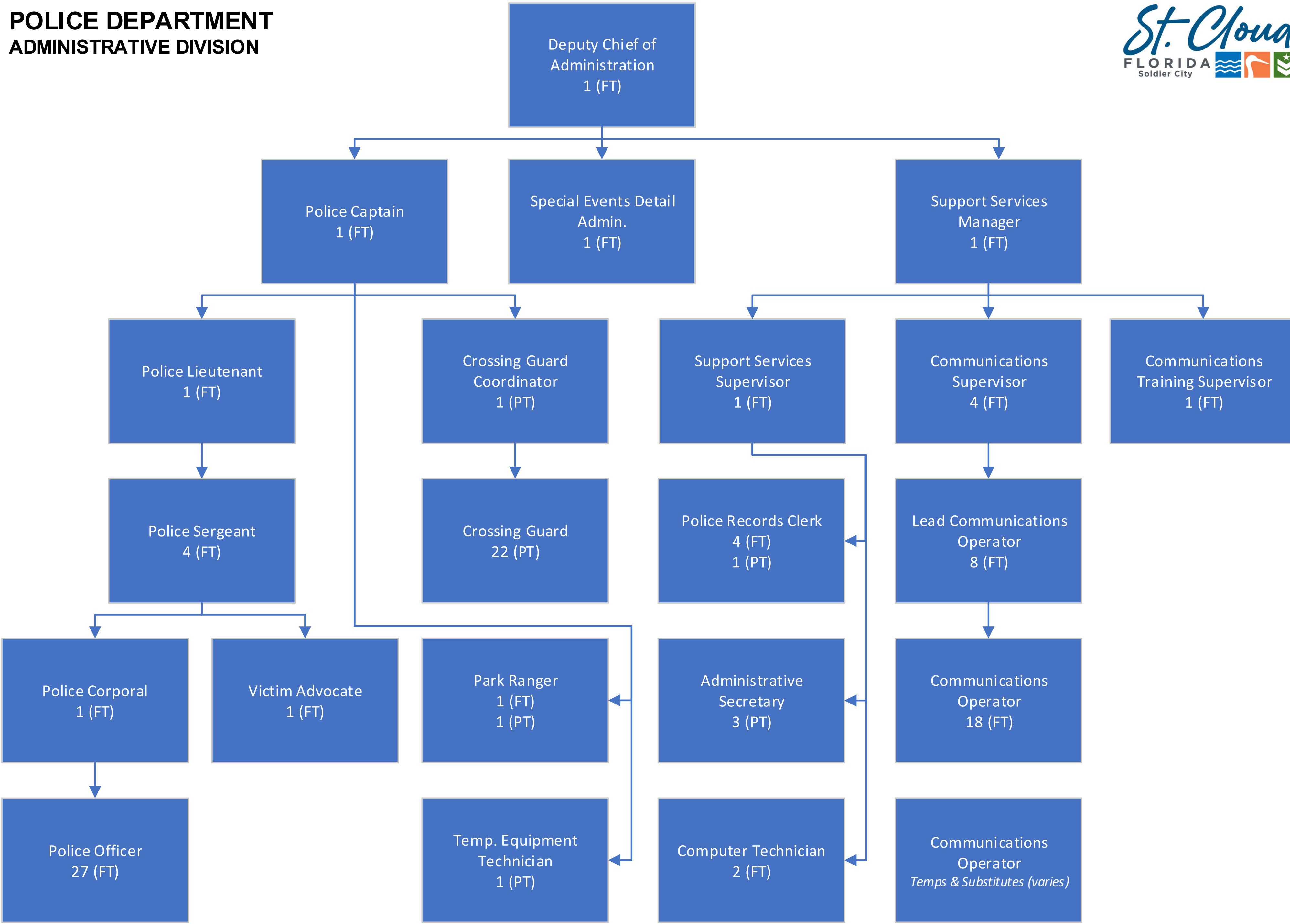
PROCUREMENT SERVICES



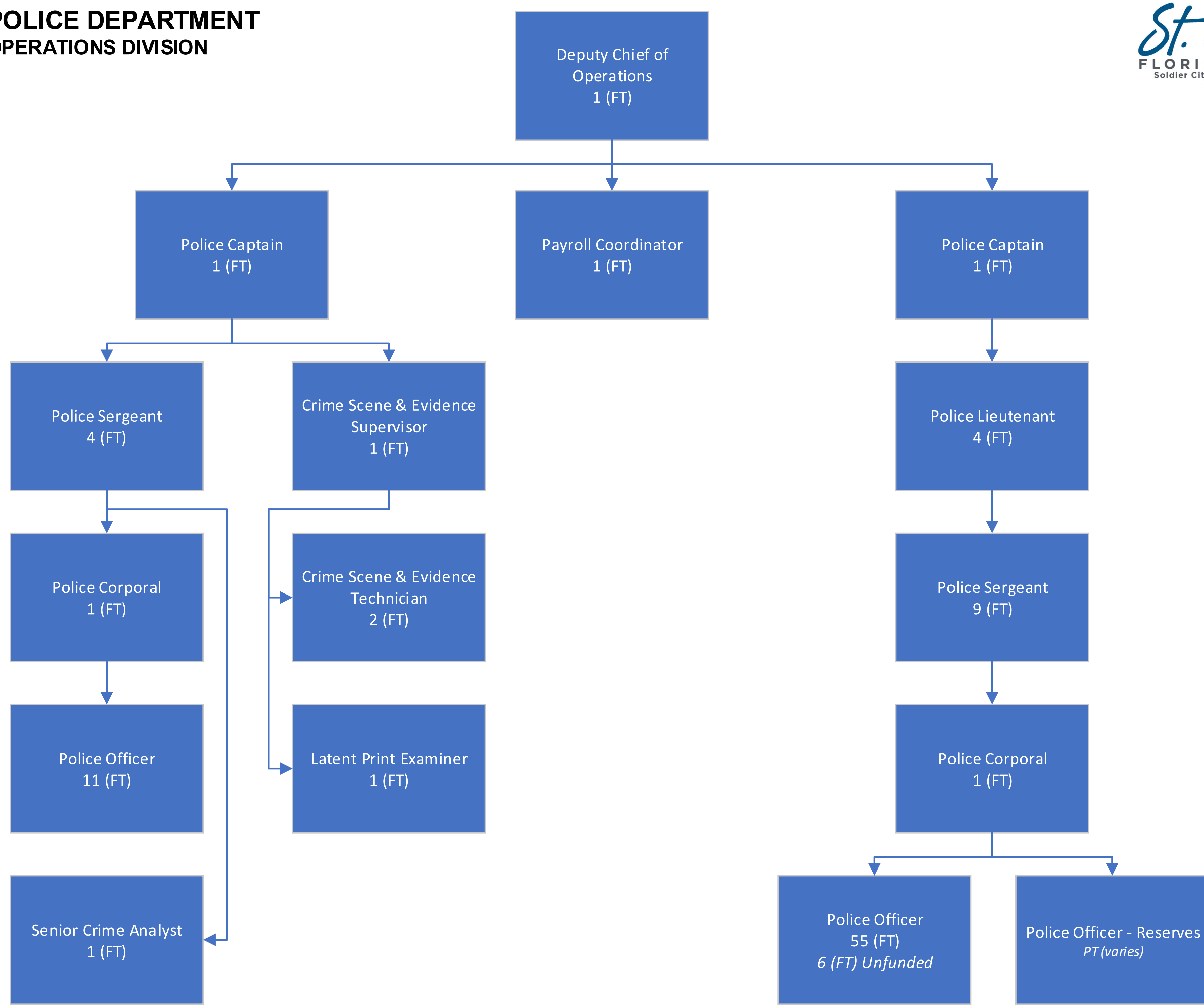
POLICE DEPARTMENT
DEPT/DIVISION ADMINISTRATION



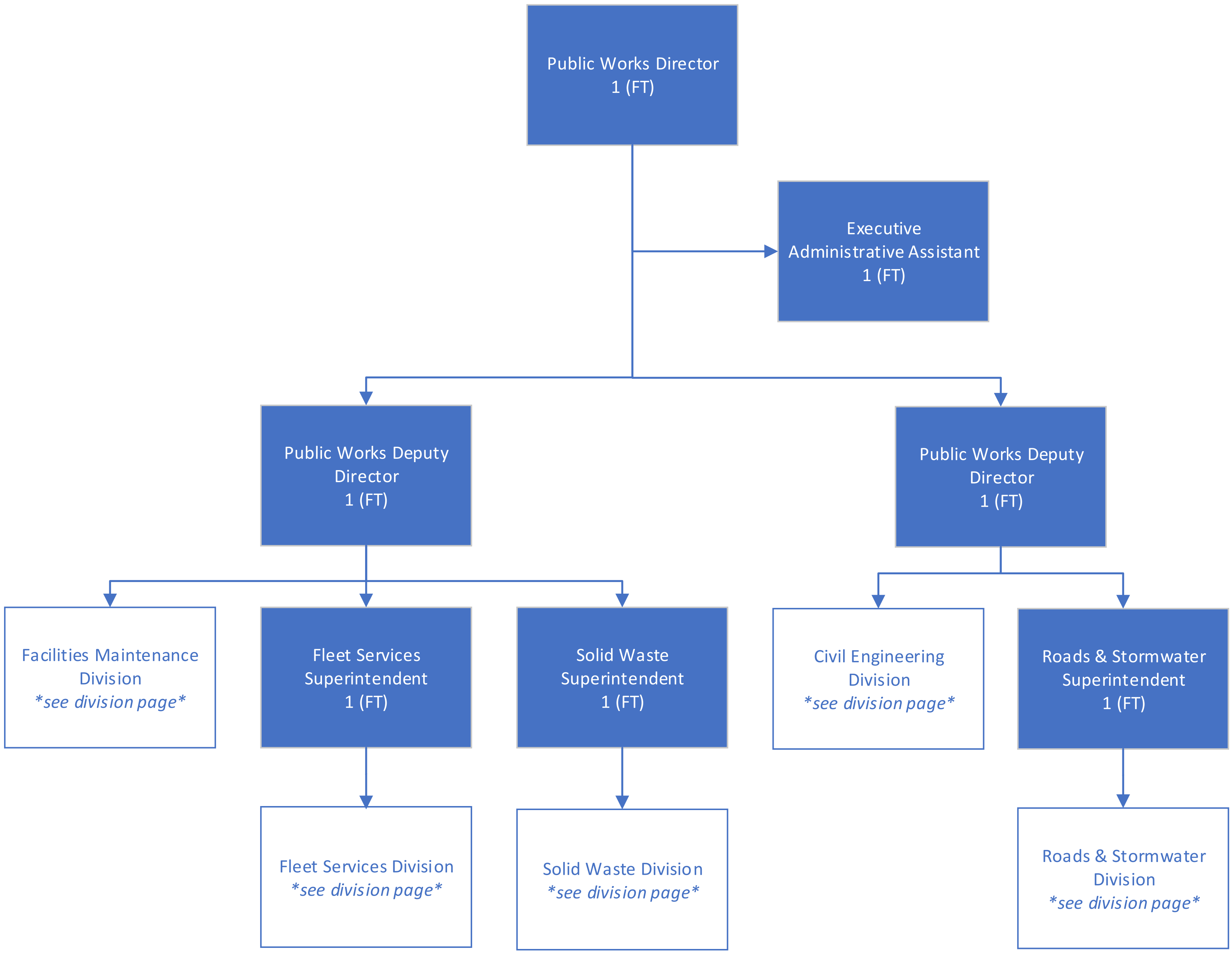
POLICE DEPARTMENT
ADMINISTRATIVE DIVISION



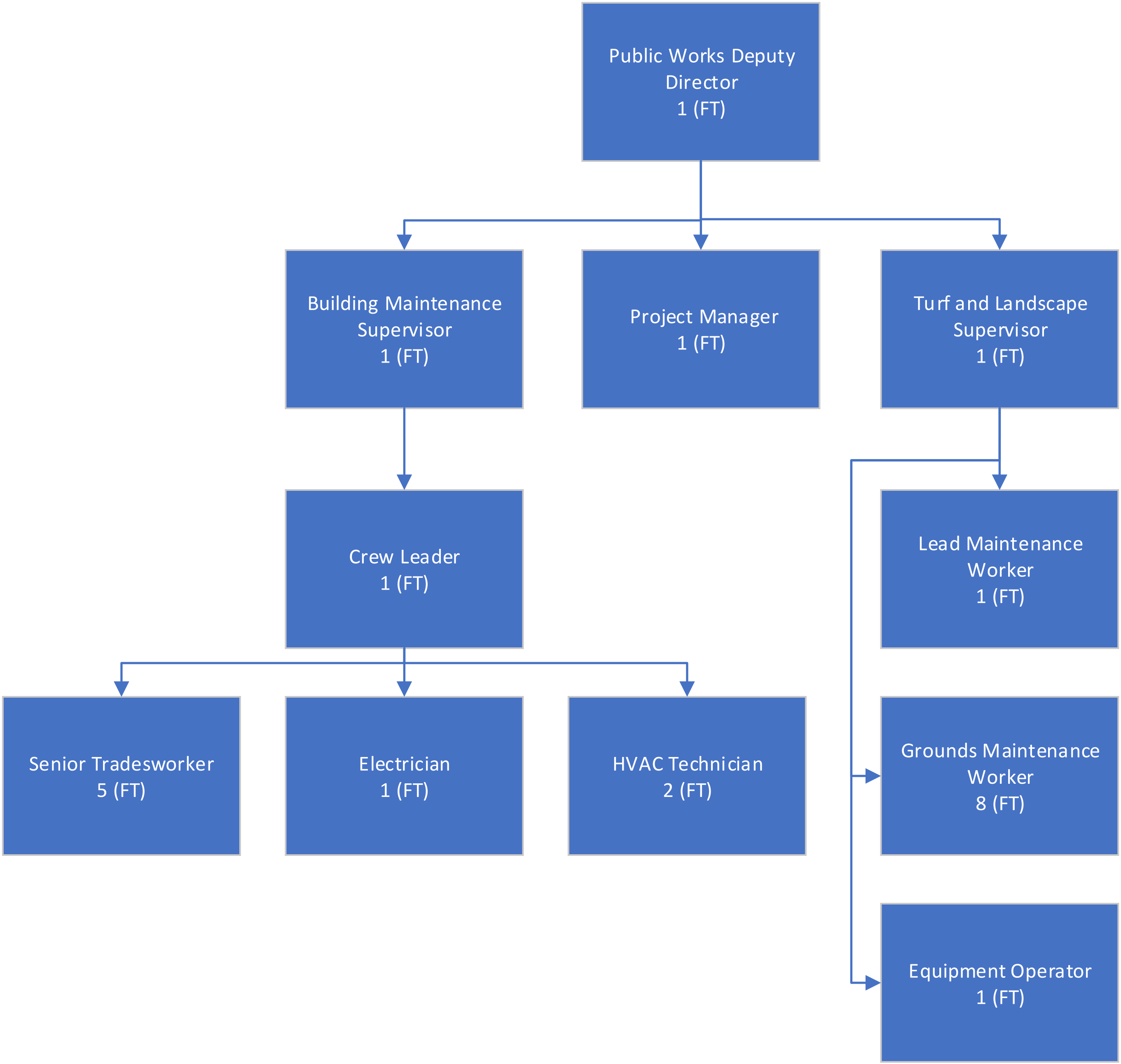
POLICE DEPARTMENT
OPERATIONS DIVISION

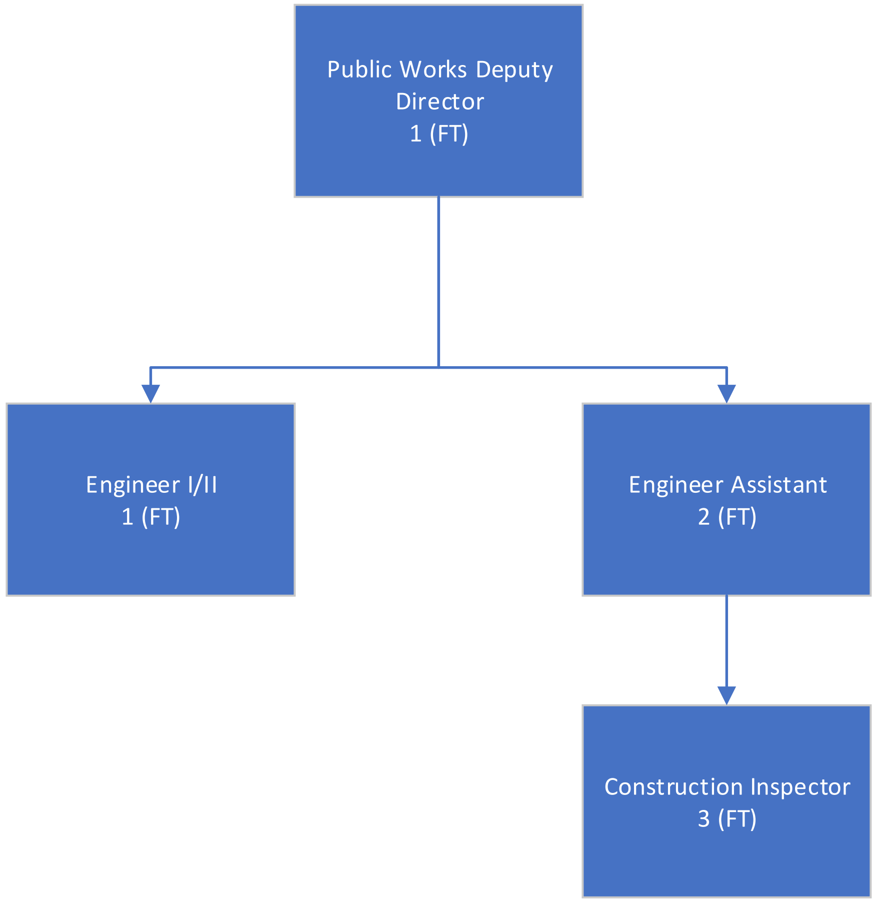


PUBLIC WORKS
DEPT/DIVISION ADMINISTRATION

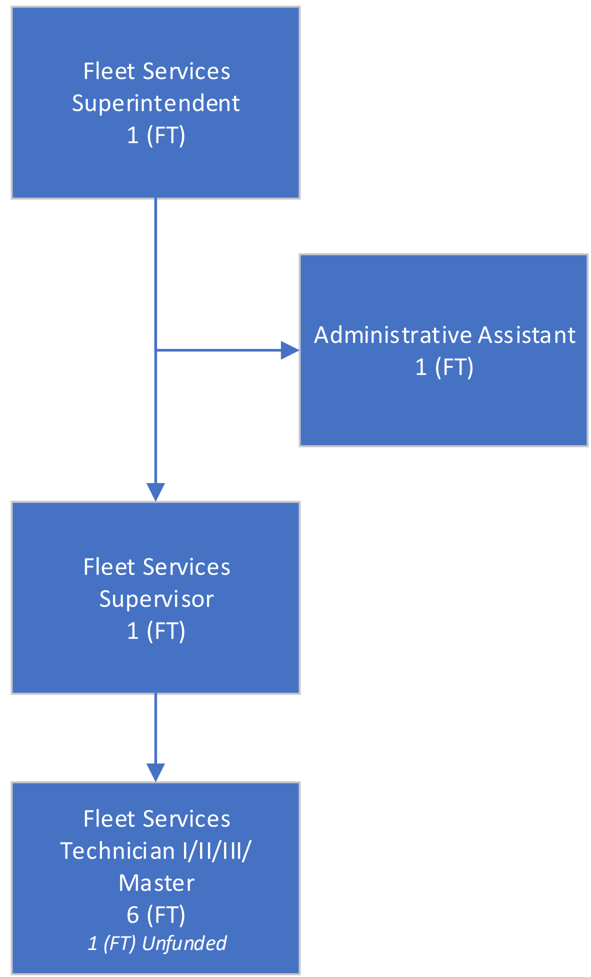


PUBLIC WORKS -
FACILITIES MAINTENANCE DIVISION

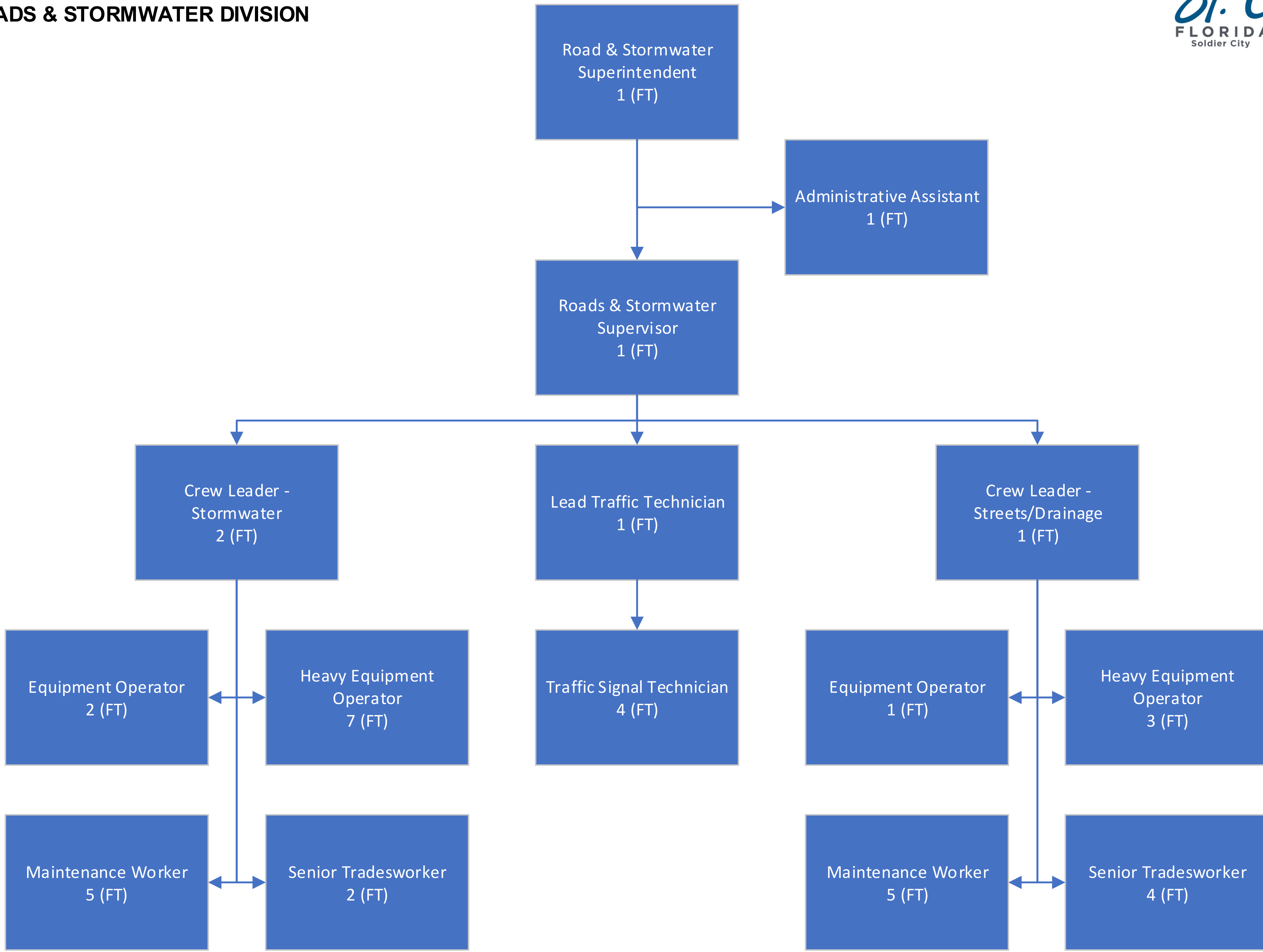



Public Works Deputy Director
1 (FT)
Engineer I/II
1 (FT)
Engineer Assistant
2 (FT)
Construction Inspector
3 (FT)

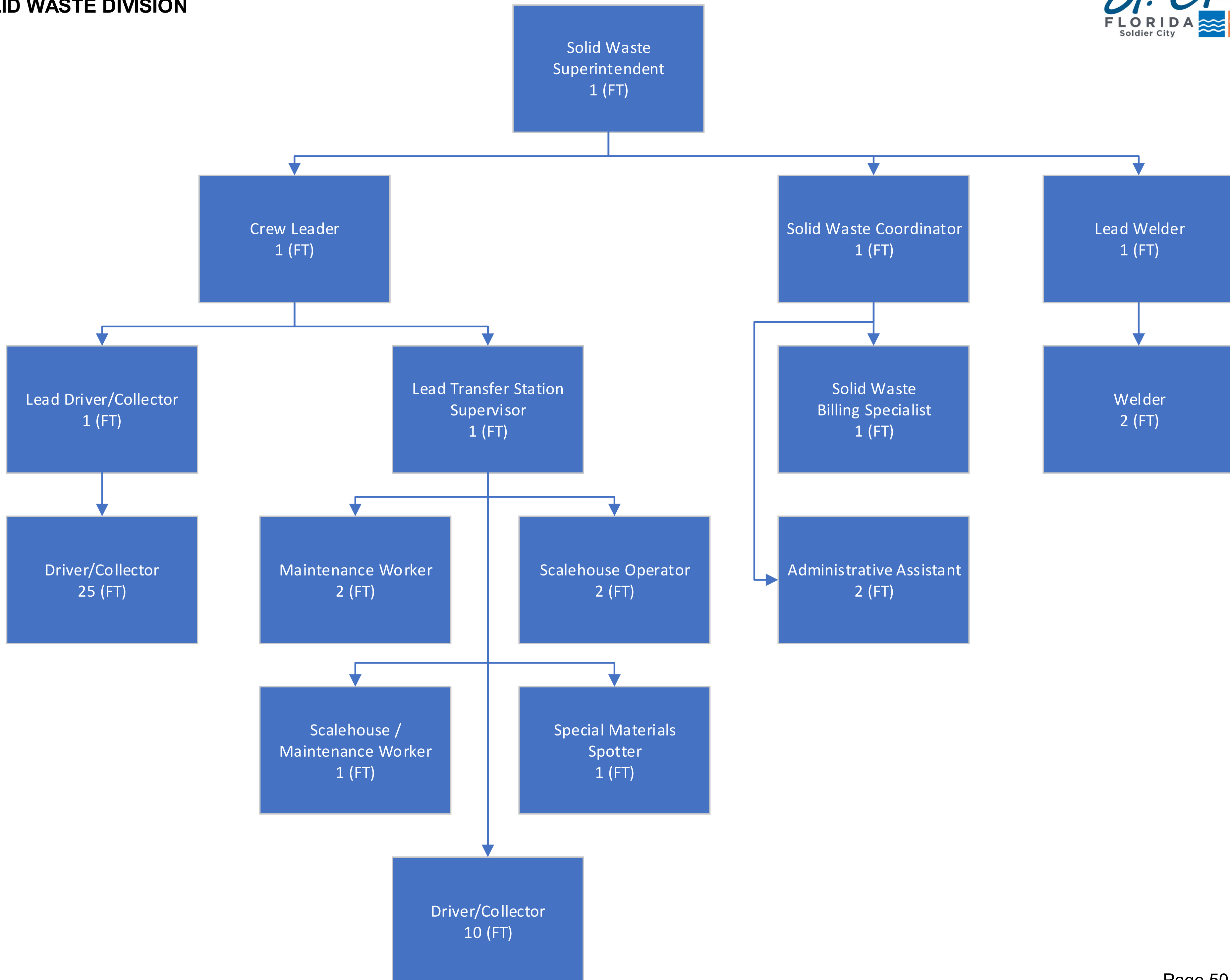
PUBLIC WORKS -
FLEET SERVICES DIVISION



PUBLIC WORKS -
ROADS & STORMWATER DIVISION



PUBLIC WORKS -
SOLID WASTE DIVISION



FY 26/27 PROPOSED SUMMARY - ALL FUNDS

Fund Number - Name	Proposed Revenues	Proposed Expenditures	Balance
001 - General Fund	($94,513,228)	$94,513,228	$0
100 - Gas Tax Fund	($1,760,677)	$1,760,677	$0
110 - Utility Tax Fund	($5,105,275)	$5,105,275	$0
120 - One Percent Surcharge Fund	($9,766,432)	$9,766,432	$0
140 - Community Development Block Grant Fund	($928,578)	$928,578	$0
150 - St. Cloud/OUC Interlocal Fund	($13,291,536)	$13,291,536	$0
160 - St. Cloud/TOHO Interlocal Fund	($5,924,004)	$5,924,004	$0
200 - Debt Service Fund	($8,685,322)	$8,685,322	$0
300 - Capital Projects Fund	($15,541,343)	$15,541,343	$0
320 - Parks Impact Fee Fund	($3,715,000)	$3,715,000	$0
330 - Police Impact Fee Fund	($1,353,809)	$1,353,809	$0
340 - Fire Impact Fee Fund	($1,188,808)	$1,188,808	$0
350 - Mobility Impact Fee Fund	($16,635,086)	$16,635,086	$0
440 - Sanitation Fund	($22,708,645)	$22,708,645	$0
450 - Stormwater Fund	($5,414,590)	$5,414,590	$0
460 - Building Permits Fund	($4,521,962)	$4,521,962	$0
490 - Sanitation Impact Fee Fund	($950,000)	$950,000	$0
510 - Motor Pool Fund	($3,631,660)	$3,631,660	$0
520 - Self Insurance Health Fund	($11,543,825)	$11,543,825	$0
525 - Self Insurance Workers Comp Fund	($1,276,851)	$1,276,851	$0
630 - Economic Development Fund	($257,682)	$257,682	$0
645 - Community Redevelopment Agency Fund	($2,571,087)	$2,571,087	$0
	($231,285,400)	$231,285,400	$0

FY 26/27 PROPOSED REVENUE BUDGETS - ALL FUNDS

Fund Number - Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	(Increase)/ Decrease	% Change
001 - General Fund	($87,933,451)	($94,513,228)	($6,579,777)	7.5%
100 - Gas Tax Fund	($1,682,000)	($1,760,677)	($78,677)	4.7%
110 - Utility Tax Fund	($4,443,497)	($5,105,275)	($661,778)	14.9%
120 - One Percent Surcharge Fund	($9,343,245)	($9,766,432)	($423,187)	4.5%
140 - Community Development Block Grant Fund	($807,467)	($928,578)	($121,111)	15.0%
150 - St. Cloud/OUC Interlocal Fund	($12,257,652)	($13,291,536)	($1,033,884)	8.4%
160 - St. Cloud/TOHO Interlocal Fund	($6,098,898)	($5,924,004)	$174,894	-2.9%
200 - Debt Service Fund	($8,877,404)	($8,685,322)	$192,082	-2.2%
300 - Capital Projects Fund	($6,399,220)	($15,541,343)	($9,142,123)	142.9%
320 - Parks Impact Fee Fund	($4,288,000)	($3,715,000)	$573,000	-13.4%
330 - Police Impact Fee Fund	($2,016,128)	($1,353,809)	$662,319	-32.9%
340 - Fire Impact Fee Fund	($1,370,311)	($1,188,808)	$181,503	-13.2%
350 - Mobility Impact Fee Fund	($19,335,628)	($16,635,086)	$2,700,542	-14.0%
440 - Sanitation Fund	($19,995,873)	($22,708,645)	($2,712,772)	13.6%
450 - Stormwater Fund	($6,148,314)	($5,414,590)	$733,724	-11.9%
460 - Building Permits Fund	($5,407,817)	($4,521,962)	$885,855	-16.4%
490 - Sanitation Impact Fee Fund	($920,000)	($950,000)	($30,000)	3.3%
510 - Motor Pool Fund	($3,665,238)	($3,631,660)	$33,578	-0.9%
520 - Self Insurance Health Fund	($9,848,770)	($11,543,825)	($1,695,055)	17.2%
525 - Self Insurance Workers Comp Fund	($1,053,605)	($1,276,851)	($223,246)	21.2%
630 - Economic Development Fund	($599,153)	($257,682)	$341,471	-57.0%
645 - Community Redevelopment Agency Fund	($2,305,303)	($2,571,087)	($265,784)	11.5%
	($214,796,974)	($231,285,400)	($16,488,426)	7.7%

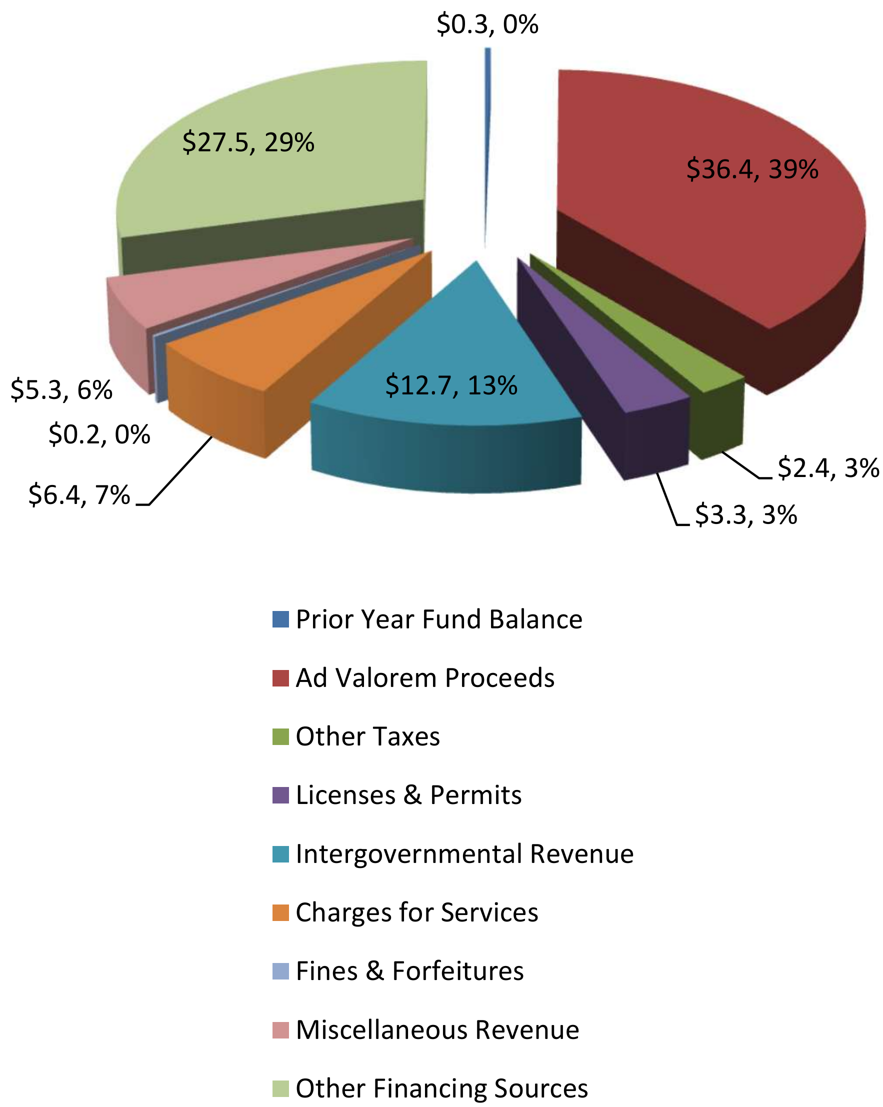
FY 26/27 PROPOSED EXPENDITURE BUDGETS - ALL FUNDS

Fund Number - Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
001 - General Fund	$87,933,451	$94,513,228	$6,579,777	7.5%
100 - Gas Tax Fund	$1,682,000	$1,760,677	$78,677	4.7%
110 - Utility Tax Fund	$4,443,497	$5,105,275	$661,778	14.9%
120 - One Percent Surcharge Fund	$9,343,245	$9,766,432	$423,187	4.5%
140 - Community Development Block Grant Fund	$807,467	$928,578	$121,111	15.0%
150 - St. Cloud/OUC Interlocal Fund	$12,257,652	$13,291,536	$1,033,884	8.4%
160 - St. Cloud/TOHO Interlocal Fund	$6,098,898	$5,924,004	($174,894)	-2.9%
200 - Debt Service Fund	$8,877,404	$8,685,322	($192,082)	-2.2%
300 - Capital Projects Fund	$6,399,220	$15,541,343	$9,142,123	142.9%
320 - Parks Impact Fee Fund	$4,288,000	$3,715,000	($573,000)	-13.4%
330 - Police Impact Fee Fund	$2,016,128	$1,353,809	($662,319)	-32.9%
340 - Fire Impact Fee Fund	$1,370,311	$1,188,808	($181,503)	-13.2%
350 - Mobility Impact Fee Fund	$19,335,628	$16,635,086	($2,700,542)	-14.0%
440 - Sanitation Fund	$19,995,873	$22,708,645	$2,712,772	13.6%
450 - Stormwater Fund	$6,148,314	$5,414,590	($733,724)	-11.9%
460 - Building Permits Fund	$5,407,817	$4,521,962	($885,855)	-16.4%
490 - Sanitation Impact Fee Fund	$920,000	$950,000	$30,000	3.3%
510 - Motor Pool Fund	$3,665,238	$3,631,660	($33,578)	-0.9%
520 - Self Insurance Health Fund	$9,848,770	$11,543,825	$1,695,055	17.2%
525 - Self Insurance Workers Comp Fund	$1,053,605	$1,276,851	$223,246	21.2%
630 - Economic Development Fund	$599,153	$257,682	($341,471)	-57.0%
645 - Community Redevelopment Agency Fund	$2,305,303	$2,571,087	$265,784	11.5%
	$214,796,974	$231,285,400	$16,488,426	7.7%

HISTORICAL TAXABLE PROPERTY VALUES

Fiscal Year	Taxable Value	Tax Rate	Amount Levied	Amount Collected	Percent % Collected
2026	$6,561,362,315	5.1128	$33,546,933	$32,184,483	95.9% YTD
2025	$5,248,412,179	5.1128	$26,834,081	$25,792,494	96.1%
2024	$4,523,350,125	5.1128	$23,126,984	$22,276,251	96.3%
2023	$3,733,692,321	5.1128	$19,089,622	$18,311,435	95.9%
2022	$3,112,077,661	5.1128	$15,911,430	$15,206,047	95.6%
2021	$2,761,326,826	5.1128	$14,118,112	$13,576,177	96.2%
2020	$2,393,594,718	5.1128	$12,237,971	$11,741,556	95.9%
2019	$2,044,956,586	5.1128	$10,455,454	$10,170,449	97.3%
2018	$1,798,094,584	5.1128	$9,193,298	$8,946,885	97.3%
2017	$1,596,250,240	5.1128	$8,161,308	$7,889,505	96.7%
2016	$1,472,753,231	5.1128	$7,529,893	$7,243,253	96.2%
2015	$1,320,863,249	5.1128	$6,753,310	$6,506,571	96.4%
2014	$1,210,590,335	5.1128	$6,189,506	$5,979,318	96.6%
2013	$1,166,799,293	4.9128	$5,732,252	$5,527,389	96.4%
2012	$1,203,503,234	4.9128	$5,912,571	$5,724,332	96.8%
2011	$1,341,357,619	4.9128	$6,589,822	$6,368,669	96.6%
2010	$1,646,915,932	4.054	$6,676,597	$6,423,697	96.2%
2009	$1,976,243,865	4.045	$7,993,906	$7,561,905	94.6%

2026/2027 General Fund Revenue Sources
$94.5 Million



FY 26/27 GENERAL FUND REVENUE RECAP

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	(Increase)/ Decrease	% of Total
001-0000-311.10-00	CURRENT AD VALOREM	($32,205,055)	($36,361,013)	($4,155,958)	38.5%
001-0000-381.15-00	ST.CLOUD/OUC INTERLOCAL	($12,197,652)	($13,200,000)	($1,002,348)	14.0%
001-0000-381.16-00	ST CLOUD/TOHO INTERLOCAL	($6,098,898)	($5,924,004)	$174,894	6.3%
001-0000-335.18-00	HALF-CENT SALES TAX	($5,055,496)	($5,236,233)	($180,737)	5.5%
001-0000-381.11-00	UTILITY TAX	($4,443,497)	($5,105,275)	($661,778)	5.4%
001-0000-331.20-00	PUBLIC SAFETY - FED GRANTS	($318,850)	($4,180,631)	($3,861,781)	4.4%
001-0000-342.60-10	TRANSPORT CHARGE	($2,751,780)	($2,808,000)	($56,220)	3.0%
001-0000-325.00-00	PW INSPECTION FEES	($2,606,000)	($2,606,000)	$0	2.8%
001-0000-335.12-00	SALES TAX PROCEEDS	($2,280,144)	($2,543,147)	($263,003)	2.7%
001-0000-382.04-00	REFUSE/WASTE DISPOSAL	($1,540,087)	($1,878,431)	($338,344)	2.0%
	TOP 10 REVENUES TOTAL	**($69,497,459)**	**($79,842,734)**	**($10,345,275)**	**84.5%**
001-0000-369.95-40	ADMIN COST-REFUSE UTIL	($1,207,631)	($1,204,754)	$2,877	
001-0000-361.10-00	GENERAL OPERATING INTERST	($1,096,356)	($1,070,725)	$25,631	
001-0000-312.52-00	CASUALTY INS PREM TAX-POL	($750,000)	($1,100,000)	($350,000)	
001-0000-312.51-00	FIRE INS PREM TAX-PENSION	($600,000)	($1,000,000)	($400,000)	
001-0000-359.20-00	SCHOOL ZONE CITATIONS	($788,000)	$0	$788,000	
001-0000-342.10-00	POLICE SERVICES	($716,306)	($885,073)	($168,767)	
001-0000-369.95-46	ADMIN COST-BUILDING FUND	($1,000,128)	($838,051)	$162,077	
001-0000-335.12-20	MUNICIPAL GAS TAX	($517,592)	($539,276)	($21,684)	
001-0000-382.05-00	STORM WATER UTILITY	($418,023)	($493,536)	($75,513)	
001-0000-366.92-00	PARKS & RECREATION	($480,132)	($480,000)	$132	
001-0000-323.41-00	FRANCHISE FEES	($400,000)	($471,342)	($71,342)	
001-0000-369.95-50	ADMIN COST-STORMWATER	($291,938)	($444,583)	($152,645)	
001-0000-381.35-00	MOBILITY FEE FUND	($366,638)	($411,896)	($45,258)	
001-0000-369.95-55	ADMIN COST-VEHICLE MAINT	($350,317)	($337,755)	$12,562	
001-0000-362.50-00	SERVICES TO TOHO	($291,650)	($296,664)	($5,014)	
001-0000-341.46-00	MISC/PLANNING & ZONING	($176,175)	($295,937)	($119,762)	
001-0000-347.21-20	YOUTH PROGRAMS (CAMP)	($281,000)	($281,000)	$0	
001-0000-381.32-00	RECREATION IMPACT FUND	($225,237)	($223,645)	$1,592	
001-0000-316.00-00	LOCAL BUSINESS TAX	($215,000)	($211,000)	$4,000	
001-0000-301.00-00	PRIOR YEAR FUND BALANCE	($4,828,516)	($307,000)	$4,521,516	
001-0000-341.15-00	SUBDIVISION FEES	($180,440)	($195,480)	($15,040)	
001-0000-362.10-00	BANK AND OTHER AREAS	($223,603)	($195,032)	$28,571	
001-0000-354.10-00	CODE ENFORCEMENT	($136,000)	($152,712)	($16,712)	
001-0000-347.21-50	PRIVATE USE RENTAL	($170,000)	($142,442)	$27,558	
001-0000-341.30-00	SALE OF MAPS,PUBS,DOCMNTS	($137,140)	($135,131)	$2,009	
001-0000-347.70-00	CONT. INSTRUCTOR CLASS	($80,000)	($125,000)	($45,000)	
001-0000-340.20-00	BILLING & OTHER TO TOHO	($123,293)	($123,293)	$0	
001-0000-343.80-00	CEMETERY FEES	($114,000)	($114,000)	$0	
001-0000-369.95-64	ADMIN COST-CRA	($122,784)	($105,507)	$17,277	
001-0000-341.16-00	SITE PLAN FEES	($67,525)	($103,750)	($36,225)	
001-0000-364.00-00	SALES-DISP.OF FIXED ASSET	($75,000)	($100,000)	($25,000)	
001-0000-347.21-10	CLASSES & PROGRAMS	($95,250)	($95,250)	$0	
001-0000-347.50-02	LAKEFRONT RESTAURANT	($91,657)	($95,200)	($3,543)	
001-0000-347.50-03	LAKEFRONT BANQUET FAC	($66,000)	($94,049)	($28,049)	
001-0000-342.93-00	FIRE PLAN REVIEW FEES	($99,319)	($89,267)	$10,052	
001-0000-381.33-00	POLICE IMPACT FEES	($89,728)	($89,240)	$488	
001-0000-369.90-00	OTHER MISCELLANEOUS REV.	($70,000)	($83,871)	($13,871)	

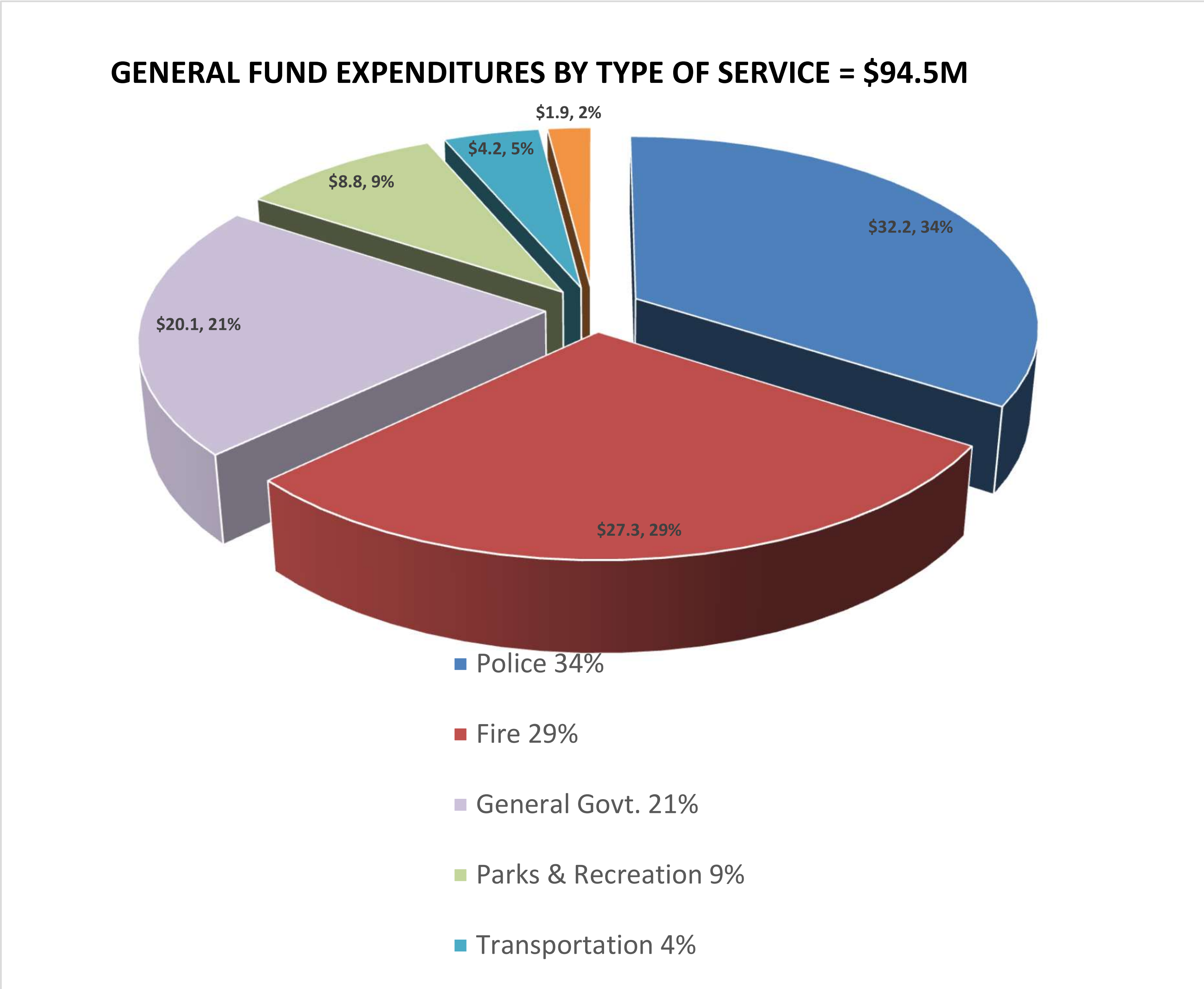
Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)
001-0000-316.10-00	CERTIFICATE OF USE	($83,000)	($83,000)	$0
001-0000-362.20-00	GOLF COURSE	($70,235)	($78,390)	($8,155)
001-0000-381.34-00	FIRE IMPACT FEES	($75,735)	($76,408)	($673)
001-0000-335.41-00	MOTOR FUEL TAX REBATE	($76,094)	($73,855)	$2,239
001-0000-341.90-02	STATE HWY LIGHTING-MAINT.	($71,273)	($71,741)	($468)
001-0000-341.90-00	CHARGES AND FEES	($50,000)	($66,160)	($16,160)
001-0000-323.90-40	AIRBOAT OPERATION	$0	($66,012)	($66,012)
001-0000-341.90-01	ADMINISTRATIVE FEES	($50,203)	($62,095)	($11,892)
001-0000-347.50-01	MARINA BOAT SLIP	($60,000)	($62,000)	($2,000)
001-0000-347.24-10	CLASSES & LESSONS	($28,000)	($55,000)	($27,000)
001-0000-342.95-00	FALSE ALARM REDC UNIT FEE	($32,870)	($54,104)	($21,234)
001-0000-341.14-00	AGREEMENT FEES	($41,700)	($53,350)	($11,650)
001-0000-369.95-00	REIMBURSEMENTS	($52,032)	($52,032)	$0
001-0000-347.25-00	SPONSORSHIPS	($46,000)	($50,000)	($4,000)
001-0000-347.24-30	OPEN SWIM	($35,000)	($50,000)	($15,000)
001-0000-347.50-04	RANCH AT ST CLOUD	($10,000)	($50,000)	($40,000)
001-0000-347.24-20	MEMBERSHIPS	($47,000)	($47,000)	$0
001-0000-351.10-00	COUNTY COURT CRIMINAL	($35,000)	($44,722)	($9,722)
001-0000-342.94-00	FIRE INSPECTION FEES	($40,197)	($39,452)	$745
001-0000-347.21-30	SENIOR ORGANIZATION RENT	($45,000)	($39,000)	$6,000
001-0000-341.10-00	ZONING/REZONING FEES	($25,666)	($36,300)	($10,634)
001-0000-347.40-00	SPECIAL EVENTS	($10,000)	($35,000)	($25,000)
001-0000-335.14-00	MOBILE HOME LICENSES	($35,261)	($32,641)	$2,620
001-0000-369.90.30	REFUND PRIOR YEAR EXPENSE	($30,000)	($30,000)	$0
001-0000-347.21-21	FIELD TRIPS	$0	($30,000)	($30,000)
001-0000-347.51-01	VEHICLE W/TRAILER	$0	($25,000)	($25,000)
001-0000-337.90-00	GRANTS OTHER LOCAL UNITS	($25,000)	($25,000)	$0
001-0000-359.21-00	SCH ZONE CIT - CROSS GUARD	($24,000)	$0	$24,000
001-0000-347.21-00	PROGRAM ACTIVITY FEES	$0	($22,108)	($22,108)
001-0000-335.21-00	FIRE SUPPLEMENTAL COMP	($26,285)	($20,380)	$5,905
001-0000-342.20-50	PRIVATE USE RENTAL	($18,507)	($19,230)	($723)
001-0000-342.10-10	PARKING FINES	($10,000)	($19,289)	($9,289)
001-0000-341.40-00	MISCELLANEOUS	($24,819)	($18,811)	$6,008
001-0000-329.20-00	BUILDING MISC FEES	($18,965)	($18,414)	$551
001-0000-335.15-00	ALCOHOLIC BEVERAGE LICSE	($15,102)	($17,500)	($2,398)
001-0000-341.10-10	CONCURRENCY REVIEW	($14,750)	($17,250)	($2,500)
001-0000-341.11-00	LAND USE FEES	($24,233)	($14,500)	$9,733
001-0000-362.75-00	REP STARK OFFICE SPACE	($12,000)	($12,000)	$0
001-0000-362.85-00	ORLANDO HEALTH PARKING	$0	($12,000)	($12,000)
001-0000-347.24-40	SWIM TEAMS	($10,000)	($12,000)	($2,000)
001-0000-329.06-00	LICENSE APPLICATION FEE	($12,000)	($10,160)	$1,840
001-0000-355.00-00	FEDERAL FINES & FORFEITS	$0	($10,000)	($10,000)
001-0000-341.13-00	ANNEXATION FEES	($6,766)	($9,900)	($3,134)
001-0000-323.90-20	RIVERBOAT TOUR OPERATION	($9,000)	($9,180)	($180)
001-0000-347.24-50	PRIVATE USE RENTAL	($9,000)	($9,000)	$0
001-0000-311.20-00	DELINQUENT AD VALOREM	($46,500)	($8,600)	$37,900
001-0000-338.20-00	COUNTY OCCUPATIONAL LICSE	($5,541)	($7,550)	($2,009)
001-0000-362.80-00	AIR METHODS LAND LEASE	($7,200)	($7,200)	$0
001-0000-351.30-00	CTY COURT CIVIL-TRAINING	($6,000)	($7,000)	($1,000)
001-0000-337.10-20	GRANTS-OTHER LOCAL UNITS	$0	($7,000)	($7,000)
001-0000-347.24-00	SWIMMING POOL FEES	$0	($6,595)	($6,595)
001-0000-347.90-00	MISCELLANEOUS	($8,000)	($6,000)	$2,000

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)
001-0000-341.20-00	INTERNAL SERVICE FUND	($606)	($6,000)	($5,394)
001-0000-341.21-00	LAND USE FEES	($833)	($5,400)	($4,567)
001-0000-347.90-01	ADMIN FEES	($8,000)	($5,000)	$3,000
001-0000-347.59-02	TAXABLE SALES	($5,000)	($5,000)	$0
001-0000-341.10-11	LOT SPLIT/RECONFIGURATION	($3,960)	($4,840)	($880)
001-0000-341.45-00	ABANDONMENTS	($3,495)	($3,495)	$0
001-0000-347.26-00	ANNUAL MEMBERSHIP FEES	($3,300)	($3,300)	$0
001-0000-341.27-00	DRIVEWAY RIGHT OF WAY	($4,360)	($3,075)	$1,285
001-0000-341.24-00	AGREEMENT FEES	($6,000)	($3,000)	$3,000
001-0000-347.90-02	DAMAGE FEES	($2,000)	($2,500)	($500)
001-0000-359.90-00	SCH ZONE CIT-ADMIN FEE	$0	$0	$0
001-0000-329.25-00	GOLF CARTS REGISTRATION	($1,724)	($1,892)	($168)
001-0000-348.13-10	INVESTIGATIVE COST	($2,000)	($1,500)	$500
001-0000-342.10-15	WORTHLESS CHECK FEES	($862)	($1,076)	($214)
001-0000-351.50-00	TRAFFIC COURTS	$0	($594)	($594)
001-0000-329.32-00	BACKYARD CHICKEN PERMIT	($265)	($560)	($295)
001-0000-369.60-00	RESTITUTION	($500)	($500)	$0
001-0000-347.28-00	TREE REMOVAL FEES	($275)	($425)	($150)
001-0000-329.51-00	PREFAB SHEDS-RESIDENTIAL	$0	($390)	($390)
001-0000-349.00-00	OTHER CHARGES FOR SERVICE	($300)	($357)	($57)
001-0000-342.10-30	CIVIL CITATIONS	$0	($200)	($200)
001-0000-364.42-00	INSURANCE PROCEEDS	($50,000)	$0	$50,000
001-0000-362.70-00	OSC CTY CLERK OF COURT	($15,000)	$0	$15,000
001-0000-323.90-10	PONTOON BOAT OPERATION	($1,200)	$0	$1,200
	GRAND TOTAL REVENUES	($87,933,451)	($94,513,228)	($6,579,777)

SIGNIFICANT VARIANCES FOR REVENUES
Variance of $500,000 or more (over) prior budget

General Fund (001)

Account	Increase/Decrease	Explanation of variance
Ad Valorem	($4,155,958)	New construction, annexations and an increase in homestead valuations.
St Cloud OUC/Interlocal	($1,002,348)	Increase in OUC retail sales from the prior year and an increase in the percentage to the City from 9.5% to 9.75%.
Utility Tax	($661,778)	Increase in transfer from utility taxes due to increasing taxes collected.
Public Safety – Federal Grants	($3,861,781)	Year 2 of the SAFER grant that was not present in the initial FY 25/26 budget.
Prior Year Fund Balance	$4,521,516	Fund balance only being utilized for one-time capital purchases ($307,000 total)


GENERAL FUND EXPENDITURES BY TYPE OF SERVICE = $94.5M
$1.9, 2%
$4.2, 5%
$8.8, 9%
$32.2, 34%
$20.1, 21%
$27.3, 29%
Police 34%
Fire 29%
General Govt. 21%
Parks & Recreation 9%
Transportation 4%

General Fund Expenditure Budget Breakdown
FY 26-27

	Budget	% of Budget
Total Expenditure Budget	$94,513,228	100%
Salaries & Wages	$41,842,834	44.3%
Pension Contributions	$14,844,863	15.7%
Health Insurance	$7,825,787	8.3%
Employer FICA	$3,157,128	3.3%
Dental/Life/Disability/Workers Comp	$1,405,941	1.5%
Special Pay/Employee Incentives	$1,251,413	1.3%
Overtime	$923,068	1.0%
	Total Salaries & Benefits	75.4%
Maintenance Contracts	$4,746,862	5.0%
Professional/Contractual Services	$3,322,308	3.5%
Operating/Office Supplies	$3,111,965	3.3%
Vehicle Fuel/Maintenance	$1,647,300	1.7%
Insurance	$1,512,848	1.6%
Training/Travel/Tuition Reim-Sponsor	$1,136,999	1.2%
Utilities	$1,057,400	1.1%
Repairs/Maintenance	$1,035,665	1.1%
CRA TIF Contribution	$992,914	1.1%

Communication Services/Accessories	$686,563	0.7%
Uniforms/Clothing	$524,785	0.6%
General Fund Contingency	$500,000	0.5%
Transfer to Capital Projects Fund	$471,343	0.5%
Rental/Leases	$414,486	0.4%
Medical Care-Physical	$329,443	0.3%
Legal Services	$312,284	0.3%
Capital Items	$307,000	0.3%
Field Trips/Instructor Commissions	$217,000	0.2%
Books,Subscriptions,&Memberships	$170,307	0.2%
Audit Fees	$130,000	0.1%
SWAT	$128,835	0.1%
Other Current Charges	$114,854	0.1%
Printing & Binding	$82,375	0.1%
Grant Funded - PD Ballistic Vests	$52,500	0.1%
Mail & Freight	$52,675	0.1%
Promotional Activities/Advertising	$50,600	0.1%
Community Support	$50,200	0.1%
Election cost	$50,000	0.1%
Investigations/Background Checks	$36,683	0.0%
Task Force	$14,000	0.0%
Victims Advocate	$2,000	0.0%

GENERAL FUND DEPARTMENTAL OPERATIONS BUDGET BREAKDOWN

Department	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
10 - City Council	$786,934	$355,125	($431,809)	-54.9%
20 - Legal	$310,859	$325,809	$14,950	4.8%
3010 - City Manager	$254,725	$124,610	($130,115)	-51.1%
3015 - Communications	$300,950	$236,509	($64,441)	-21.4%
3016 - City Clerk	$205,485	$133,975	($71,510)	-34.8%
3020 - Human Resources	$398,083	$288,285	($109,798)	-27.6%
35 - Procurement	$334,258	$291,610	($42,648)	-12.8%
40 - Finance	$477,774	$488,350	$10,576	2.2%
45 - Information Technology	$2,684,583	$2,416,171	($268,412)	-10.0%
54 - Community Development	$780,575	$651,082	($129,493)	-16.6%
60 - Police	$4,524,238	$4,122,704	($401,534)	-8.9%
65 - Fire	$3,877,308	$4,000,974	$123,666	3.2%
70 - Public Works	$2,324,250	$2,010,386	($313,864)	-13.5%
75 - Parks & Recreation	$2,759,631	$2,582,933	($176,698)	-6.4%
90 - Administrative	$2,107,480	$1,964,257	($143,223)	-6.8%
Departmental Totals	**$22,127,133**	**$19,992,780**	**($2,134,353)**	**-9.6%**

GENERAL FUND SIGNIFICANT BUDGETARY INCREASES

48 Firefighters (65% funded by a SAFER grant - estimated)		$5,150,000
	Subtotal	**$5,150,000**
7 new General Fund positions (5 Public Safety & 2 Legal)		$735,000
1% Market Adjustment/2% pay adjustment - General Employees		$810,000
Police Department Union Contract Pay Increase (est. w/benefits)		$1,200,000
1% COLA/3% pay adjustment - Fire Union contract		$500,000
	Subtotal	**$3,245,000**
	Grand Total	**$8,395,000**

CITY COUNCIL

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
001-1000-511.14-00	OVERTIME	$7,200	$7,200	$0	
001-1000-511.31-00	PROFESSIONAL SERVICES	$202,445	$182,445	($20,000)	
001-1000-511.40-00	TRAVEL & PER DIEM	$35,700	$18,000	($17,700)	
001-1000-511.41-00	COM.SERV/DEV/ACCESSORIES	$500	$250	($250)	
001-1000-511.42-00	MAIL & FREIGHT	$200	$200	$0	
001-1000-511.47-00	PRINTING & BINDING	$2,100	$1,350	($750)	
001-1000-511.48-00	PROMOTIONAL ACTIVITIES	$9,200	$3,000	($6,200)	
001-1000-511.49-00	OTHER CURRENT CHARGES	$22,850	$3,050	($19,800)	
001-1000-511.51-00	OFFICE SUPPLIES	$500	$500	$0	
001-1000-511.52-00	OPERATING SUPPLIES	$300	$12,250	$11,950	
001-1000-511.52-15	TAXABLE CLOTHING	$1,700	$1,700	$0	
001-1000-511.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$201,039	$63,980	($137,059)	
001-1000-511.55-00	TRAINING	$12,300	$11,000	($1,300)	
001-1000-511.82-00	COMMUNITY SUPPORT	$290,900	$50,200	($240,700)	
	TOTAL CITY COUNCIL	$786,934	$355,125	($431,809)	-54.9%
	SALARIES	$182,521	$228,388	$45,867	
	BENEFITS	$146,363	$153,887	$7,524	
	INSURANCE	$4,110	$5,201	$1,091	
	GRAND TOTAL CITY COUNCIL	$1,119,928	$742,601	($377,327)	-33.7%

Budget Reduction Highlights: Various chamber memberships reduced/eliminated and reduction in grants.

VARIANCE REPORT BY DEPARTMENT/DIVISION
Variances of $10,000 or more over prior budget

Department: City Council

001-1000-511 City Council

Element	Account	Increase $	Explanation of Variance
52-00	Operating Supplies	$11,950	Cost of City Council hosted business meetings and downtown events (trunk or treat, etc.)

LEGAL DEPARTMENT

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
001-2010-514.31-03	LEGAL SERVICES	$310,784	$310,784	$0	
001-2010-514.42-00	MAIL & FREIGHT	$25	$25	$0	
001-2010-514.46-01	MAINTENANCE CONTRACTS	$0	$4,000	$4,000	
001-2010-514.51-00	OFFICE SUPPLIES	$50	$0	($50)	
001-2010-514.52-00	OPERATING SUPPLIES	$0	$3,000	$3,000	
001-2010-514.52-15	TAXABLE UNIFORM	$0	$0	$0	
001-2010-514.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$0	$3,000	$3,000	
001-2010-514.55-00	TRAINING	$0	$5,000	$5,000	
	TOTAL LEGAL SERVICES	$310,859	$325,809	$14,950	4.8%
	SALARIES	$139,287	$344,824	$205,537	
	BENEFITS	$52,129	$149,469	$97,340	
	INSURANCE	$3,950	$4,455	$505	
	GRAND TOTAL LEGAL SERVICES	$506,225	$824,557	$318,332	62.9%

Budget Highlights: Attorney and Legal Assistant positions added.

VARIANCE REPORT BY DEPARTMENT/DIVISION
Variance of $10,000 or more over prior budget

Department: Legal

001-2010-514 Legal Services

Element	Account	Increase $	Explanation of Variance
None			

CITY MANAGER

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
001-3010-512.14-00	OVERTIME	$1,000	$500	($500)	
001-3010-512.31-00	PROFESSIONAL SERVICES	$130,000	$50,000	($80,000)	
001-3010-512.40-00	TRAVEL & PER DIEM	$24,450	$20,150	($4,300)	
001-3010-512.41-00	COM.SERV/DEV/ACCESSORIES	$700	$200	($500)	
001-3010-512.42-00	MAIL & FREIGHT	$100	$250	$150	
001-3010-512.46-00	REPAIRS & MAINTENANCE	$1,000	$0	($1,000)	
001-3010-512.46-01	MAINTENANCE CONTRACTS	$31,000	$17,250	($13,750)	
001-3010-512.47-00	PRINTING & BINDING	$1,000	$1,000	$0	
001-3010-512.49-00	OTHER CURRENT CHARGES	$12,200	$5,000	($7,200)	
001-3010-512.52-00	OPERATING SUPPLIES	$10,750	$10,550	($200)	
001-3010-512.52-15	TAXABLE UNIFORM	$2,500	$0	($2,500)	
001-3010-512.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$16,550	$4,360	($12,190)	
001-3010-512.55-00	TRAINING	$23,475	$15,350	($8,125)	
	TOTAL CITY MANAGER	$254,725	$124,610	($130,115)	-51.1%
	SALARIES	$841,168	$889,785	$48,617	
	BENEFITS	$303,445	$328,687	$25,242	
	UTILITIES	$25,000	$25,000	$0	
	INSURANCE	$31,075	$31,113	$38	
	VEHICLE MAINTENANCE/FUEL	$1,500	$0	($1,500)	
	GRAND TOTAL CITY MANAGER	$1,456,913	$1,399,195	($57,718)	-4.0%

Budget Reduction Highlights: Professional services for studies/masterplans significantly reduced.

VARIANCE REPORT BY DEPARTMENT/DIVISION
Variances of $10,000 or more over prior budget

Department: City Manager

001-3010-512 City Manager

Element	Account	Increase $	Explanation of Variance
None			

COMMUNICATIONS

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
001-3015-512.14-00	OVERTIME	$10,000	$5,000	($5,000)	
001-3015-512.31-00	PROFESSIONAL SERVICES	$50,000	$0	($50,000)	
001-3015-512.34-00	OTHER CONTRACTUAL SERVICES	$0	$40,000	$40,000	
001-3015-512.40-00	TRAVEL & PER DIEM	$5,000	$5,000	$0	
001-3015-512.42-00	MAIL & FREIGHT	$500	$200	($300)	
001-3015-512.44-00	RENTALS & LEASES	$8,000	$6,000	($2,000)	
001-3015-512.46-00	REPAIRS & MAINTENANCE	$1,000	$1,000	$0	
001-3015-512.46-01	MAINTENANCE CONTRACTS	$110,000	$119,309	$9,309	
001-3015-512.47-00	PRINTING & BINDING	$2,000	$1,000	($1,000)	
001-3015-512.48-00	PROMOTIONAL ACTIVITIES	$45,000	$8,000	($37,000)	
001-3015-512.49-00	OTHER CURRENT CHARGES	$3,500	$3,500	$0	
001-3015-512.51-00	OFFICE SUPPLIES	$500	$0	($500)	
001-3015-512.52-00	OPERATING SUPPLIES	$25,000	$23,000	($2,000)	
001-3015-512.52-15	TAXABLE UNIFORM	$1,000	$0	($1,000)	
001-3015-512.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$14,500	$14,500	$0	
001-3015-512.55-00	TRAINING	$10,000	$10,000	$0	
001-3015-512.64-00	C/O EQUIPMENT & MACHINERY	$14,950	$0	($14,950)	
	TOTAL COMMUNICATIONS	$300,950	$236,509	($64,441)	-21.4%
	SALARIES	$418,455	$479,841	$61,386	
	BENEFITS	$179,292	$235,958	$56,666	
	INSURANCE	$7,049	$7,827	$778	
	VEHICLE MAINTENANCE/FUEL	$1,000	$800	($200)	
	GRAND TOTAL COMMUNICATIONS	$906,746	$960,935	$54,189	6.0%

Budget Reduction Highlights: Elimination of professional services and no equipment needs this fiscal year.

VARIANCE REPORT BY DEPARTMENT/DIVISION
Variance of $10,000 or more over prior budget

Department: Communications

001-3015-512 Communications

Element	Account	Increase $	Explanation of Variance
34-00	Contractual Services	$40,000	Budget items previously classified as Professional Services so there is a net decrease of professional/contractual services of $10,000.

CITY CLERK

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
001-3016-512.31-00	PROFESSIONAL SERVICES	$5,750	$3,000	($2,750)	
001-3016-512.34-00	OTHER CONTRACTUAL SERVICE	$5,000	$0	($5,000)	
001-3016-512.40-00	TRAVEL & PER DIEM	$10,420	$9,250	($1,170)	
001-3016-512.41-00	COM.SERV/DEV/ACCESSORIES	$1,000	$200	($800)	
001-3016-512.42-00	MAIL & FREIGHT	$1,700	$600	($1,100)	
001-3016-512.44-00	RENTALS & LEASES	$8,800	$6,000	($2,800)	
001-3016-512.46-00	REPAIRS & MAINTENANCE	$3,300	$1,000	($2,300)	
001-3016-512.46-01	MAINTENANCE CONTRACTS	$64,088	$46,941	($17,147)	
001-3016-512.47-00	PRINTING & BINDING	$1,000	$200	($800)	
001-3016-512.48-00	PROMOTIONAL ACTIVITIES	$2,000	$0	($2,000)	
001-3016-512.49-00	OTHER CURRENT CHARGES	$15,336	$2,804	($12,532)	
001-3016-512.49-10	ELECTION COST	$50,000	$50,000	$0	
001-3016-512.51-00	OFFICE SUPPLIES	$16,471	$4,000	($12,471)	
001-3016-512.52-00	OPERATING SUPPLIES	$7,250	$4,300	($2,950)	
001-3016-512.52-15	TAXABLE UNIFORM	$1,080	$0	($1,080)	
001-3016-512.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$2,990	$2,030	($960)	
001-3016-512.55-00	TRAINING	$9,300	$3,650	($5,650)	
	TOTAL CITY CLERK	$205,485	$133,975	($71,510)	-34.8%
	SALARIES	$359,065	$283,636	($75,429)	
	BENEFITS	$168,022	$137,247	($30,775)	
	UTILITIES	$12,000	$6,000	($6,000)	
	INSURANCE	$8,668	$9,193	$525	
	GRAND TOTAL CITY CLERK	$753,240	$570,051	($183,189)	-24.3%

Budget Reduction Highlights: Reduction in supply costs, promotional activities and training needs.

VARIANCE REPORT BY DEPARTMENT/DIVISION
Variance of $10,000 or more over prior budget

Department: City Clerk

001-3016-512 City Clerk

Element	Account	Increase $	Explanation of Variance
None			

HUMAN RESOURCES DEPARTMENT

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
001-3020-513.14-00	OVERTIME	$650	$650	$0	
001-3020-513.31-01	MEDICAL CARE-PHYSICAL	$13,548	$13,548	$0	
001-3020-513.31-02	BACKGROUND CHECK	$11,700	$8,950	($2,750)	
001-3020-513.40-00	TRAVEL & PER DIEM	$6,250	$8,950	$2,700	
001-3020-513.41-00	COM.SERV/DEV/ACCESSORIES	$1,000	$500	($500)	
001-3020-513.42-00	MAIL & FREIGHT	$1,530	$500	($1,030)	
001-3020-513.44-00	RENTALS & LEASES	$5,600	$5,600	$0	
001-3020-513.46-00	REPAIRS & MAINTENANCE	$500	$100	($400)	
001-3020-513.46-01	MAINTENANCE CONTRACTS	$138,805	$128,299	($10,506)	
001-3020-513.47-00	PRINTING & BINDING	$500	$500	$0	
001-3020-513.48-00	PROMOTIONAL ACTIVITIES	$1,250	$0	($1,250)	
001-3020-513.49-00	OTHER CURRENT CHARGES	$1,750	$1,250	($500)	
001-3020-513.49-23	BENEFIT ADJUSTMENTS	$1,000	$500	($500)	
001-3020-513.49-30	TUITION REIMBURSEMENT	$70,000	$35,000	($35,000)	
001-3020-513.49-40	ADVERTISING	$7,000	$5,000	($2,000)	
001-3020-513.49-50	EMPLOYEE INCENTIVE	$63,047	$18,566	($44,481)	
001-3020-513.51-00	OFFICE SUPPLIES	$5,650	$1,000	($4,650)	
001-3020-513.52-00	OPERATING SUPPLIES	$9,500	$6,150	($3,350)	
001-3020-513.52-50	EMPLOYEE INCENTIVE	$0	$6,000	$6,000	
001-3020-513.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$5,603	$6,022	$419	
001-3020-513.55-00	TRAINING	$53,200	$41,200	($12,000)	
	TOTAL HUMAN RESOURCES	$398,083	$288,285	($109,798)	-27.6%
	SALARIES	$892,790	$926,039	$33,249	
	BENEFITS	$406,816	$429,787	$22,971	
	UTILITIES	$20,000	$25,000	$5,000	
	INSURANCE	$18,107	$19,307	$1,200	
	VEHICLE MAINTENANCE/FUEL	$0	$1,000	$1,000	
	GRAND TOTAL HUMAN RESOURCES	$1,735,796	$1,689,418	($46,378)	-2.7%

Budget Reduction Highlights: Elimination of most employee incentive programs and reduction in tuition reimbursement program.

VARIANCE REPORT BY DEPARTMENT/DIVISION
Variance of $10,000 or more over current budget

Department: Human Resources

001-3020-513 Human Resources

Element	Account	Increase $	Explanation of Variance
None			

PROCUREMENT DEPARTMENT

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
001-3510-513.34-00	OTHER CONTRACTUAL SERVICE	$63,602	$0	($63,602)	
001-3510-513.40-00	TRAVEL & PER DIEM	$5,950	$0	($5,950)	
001-3510-513.41-00	COM.SERV/DEV/ACCESSORIES	$300	$0	($300)	
001-3510-513.42-00	MAIL & FREIGHT	$200	$0	($200)	
001-3510-513.47-00	PRINTING & BINDING	$725	$0	($725)	
001-3510-513.52-00	OPERATING SUPPLIES	$200	$0	($200)	
001-3510-513.52-15	TAXABLE UNIFORM	$600	$0	($600)	
001-3510-513.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$200	$0	($200)	
001-3510-513.55-00	TRAINING	$4,800	$0	($4,800)	
001-3515-513.31-00	PROFESSIONAL SERVICES	$5,000	$5,000	$0	
001-3515-513.34-00	OTHER CONTRACTUAL SERVICE	$55,900	$100,000	$44,100	
001-3515-513.40-00	TRAVEL & PER DIEM	$6,570	$6,570	$0	
001-3515-513.41-00	COM.SERV/DEV/ACCESSORIES	$0	$480	$480	
001-3515-513.42-00	MAIL & FREIGHT	$300	$500	$200	
001-3515-513.44-00	RENTALS & LEASES	$5,800	$8,500	$2,700	
001-3515-513.46-00	REPAIRS & MAINTENANCE	$800	$800	$0	
001-3515-513.46-01	MAINTENANCE CONTRACTS	$10,299	$8,550	($1,749)	
001-3515-513.47-00	PRINTING & BINDING	$5,025	$2,000	($3,025)	
001-3515-513.48-00	PROMOTIONAL ACTIVITIES	$1,250	$0	($1,250)	
001-3515-513.49-00	OTHER CURRENT CHARGES	$5,600	$5,000	($600)	
001-3515-513.51-00	OFFICE SUPPLIES	$3,000	$2,000	($1,000)	
001-3515-513.52-00	OPERATING SUPPLIES	$5,000	$5,000	$0	
001-3515-513.52-15	TAXABLE UNIFORM	$1,600	$0	($1,600)	
001-3515-513.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$8,200	$11,450	$3,250	
001-3515-513.55-00	TRAINING	$19,032	$18,255	($777)	
001-3520-513.41-00	COM.SERV/DEV/ACCESSORIES	$1,800	$0	($1,800)	
001-3520-513.46-00	REPAIRS & MAINTENANCE	$20,000	$20,000	$0	
001-3520-513.46-01	MAINTENANCE CONTRACTS	$11,000	$7,000	($4,000)	
001-3520-513.51-00	OFFICE SUPPLIES	$200	$200	$0	
001-3520-513.52-00	OPERATING SUPPLIES	$700	$700	$0	
001-3535-513.34-00	OTHER CONTRACTUAL SERVICE	$75,000	$75,000	$0	
001-3535-513.40-00	TRAVEL & PER DIEM	$4,605	$4,605	$0	
001-3535-513.42-00	MAIL & FREIGHT	$200	$200	$0	
001-3535-513.49-00	OTHER CURRENT CHARGES	$3,000	$2,000	($1,000)	
001-3535-513.51-00	OFFICE SUPPLIES	$500	$500	$0	
001-3535-513.52-00	OPERATING SUPPLIES	$1,000	$1,000	$0	
001-3535-513.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$1,500	$1,500	$0	
001-3535-513.55-00	TRAINING	$4,800	$4,800	$0	
	TOTAL PROCUREMENT	$334,258	$291,610	($42,648)	-12.8%
	SALARIES	$977,251	$871,724	($105,527)	
	BENEFITS	$431,484	$394,154	($37,330)	
	UTILITIES	$24,000	$24,000	$0	
	INSURANCE	$23,522	$24,665	$1,143	
	GRAND TOTAL PROCUREMENT	$1,790,515	$1,606,153	($184,362)	-10.3%

Budget Reduction Highlights: Overall reduction in contractual services.

VARIANCE REPORT BY DEPARTMENT/DIVISION
Variance of $10,000 or more over prior budget

Department: Procurement

001-3515-513 Procurement Services

Element	Account	Change $	Explanation of Variance
34-00	Contractual Services	$44,100	3510 and 3515 combined this fiscal year. Net decrease of $19,502.

001-3520-513 Warehouse

Element	Account	Change $	Explanation of Variance
None			

001-3535-513 Grants

Element	Account	Change $	Explanation of Variance
None			

FINANCE DEPARTMENT

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
001-4010-513.31-00	PROFESSIONAL SERVICES	$125,000	$134,000	$9,000	
001-4010-513.31-03	LEGAL SERVICES	$1,200	$1,500	$300	
001-4010-513.32-00	AUDIT FEES	$120,000	$130,000	$10,000	
001-4010-513.34-00	OTHER CONTRACTUAL SERVICE	$103,000	$112,500	$9,500	
001-4010-513.40-00	TRAVEL & PER DIEM	$11,500	$2,000	($9,500)	
001-4010-513.42-00	MAIL & FREIGHT	$300	$300	$0	
001-4010-513.46-00	REPAIRS & MAINTENANCE	$300	$300	$0	
001-4010-513.46-01	MAINTENANCE CONTRACTS	$17,500	$16,000	($1,500)	
001-4010-513.47-00	PRINTING & BINDING	$4,200	$4,200	$0	
001-4010-513.49-00	OTHER CURRENT CHARGES	$29,300	$32,900	$3,600	
001-4010-513.51-00	OFFICE SUPPLIES	$750	$500	($250)	
001-4010-513.52-00	OPERATING SUPPLIES	$4,000	$3,500	($500)	
001-4010-513.52-15	TAXABLE UNIFORM	$300	$0	($300)	
001-4010-513.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$2,000	$2,000	$0	
001-4010-513.55-00	TRAINING	$6,500	$6,400	($100)	
001-4020-513.14-00	OVERTIME	$1,500	$3,000	$1,500	
001-4020-513.34-00	OTHER CONTRACTUAL SERVICE	$500	$500	$0	
001-4020-513.40-00	TRAVEL & PER DIEM	$12,000	$5,600	($6,400)	
001-4020-513.42-00	MAIL & FREIGHT	$2,000	$2,000	$0	
001-4020-513.44-00	RENTALS & LEASES	$9,555	$9,555	$0	
001-4020-513.46-00	REPAIRS & MAINTENANCE	$200	$0	($200)	
001-4020-513.46-01	MAINTENANCE CONTRACTS	$3,154	$2,980	($174)	
001-4020-513.47-00	PRINTING & BINDING	$2,000	$2,000	$0	
001-4020-513.48-00	PROMOTIONAL ACTIVITIES	$1,500	$0	($1,500)	
001-4020-513.49-00	OTHER CURRENT CHARGES	$500	$0	($500)	
001-4020-513.51-00	OFFICE SUPPLIES	$3,000	$3,000	$0	
001-4020-513.52-00	OPERATING SUPPLIES	$10,450	$8,450	($2,000)	
001-4020-513.52-15	TAXABLE UNIFORM	$400	$0	($400)	
001-4020-513.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$1,565	$1,565	$0	
001-4020-513.55-00	TRAINING	$3,600	$3,600	$0	
	TOTAL FINANCE	$477,774	$488,350	$10,576	2.2%
	SALARIES	$1,232,195	$1,204,059	($28,136)	
	BENEFITS	$492,477	$540,193	$47,716	
	UTILITIES	$12,000	$15,000	$3,000	
	INSURANCE	$19,066	$22,427	$3,361	
	GRAND TOTAL FINANCE DEPARTMENT	$2,233,512	$2,270,029	$36,517	1.6%

Budget Highlights: Audit contract due for renewal during FY 26/27 will likely increase in cost. Travel and training costs were reduced.

VARIANCE REPORT BY DEPARTMENT/DIVISION
Variance of $10,000 or more over current budget

Department: Finance

001-4010-513 Administration

Element	Account	Increase $	Explanation of Variance
32-00	Audit Fees	$10,000	The audit contract is going out to bid in FY 26/27. This is the estimated annual cost increase.

001-4020-513 Accounting

Element	Account	Increase $	Explanation of Variance
None			

Department: Administrative & General

INFORMATION TECHNOLOGY DEPARTMENT

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
001-4510-516.14-00	OVERTIME	$10,000	$10,000	$0	
001-4510-516.31-00	PROFESSIONAL SERVICES	$155,000	$160,000	$5,000	
001-4510-516.34-00	OTHER CONTRACTUAL SERVICE	$95,000	$30,000	($65,000)	
001-4510-516.40-00	TRAVEL & PER DIEM	$22,150	$17,500	($4,650)	
001-4510-516.41-00	COM.SERV/DEV/ACCESSORIES	$339,820	$350,400	$10,580	
001-4510-516.42-00	MAIL & FREIGHT	$1,000	$1,000	$0	
001-4510-516.44-00	RENTALS & LEASES	$15,520	$15,520	$0	
001-4510-516.46-00	REPAIRS & MAINTENANCE	$105,000	$70,000	($35,000)	
001-4510-516.46-01	MAINTENANCE CONTRACTS	$1,109,333	$1,121,741	$12,408	
001-4510-516.48-00	PROMOTIONAL ACTIVITIES	$3,800	$0	($3,800)	
001-4510-516.49-00	OTHER CURRENT CHARGES	$4,500	$0	($4,500)	
001-4510-516.51-00	OFFICE SUPPLIES	$2,500	$1,500	($1,000)	
001-4510-516.52-00	OPERATING SUPPLIES	$433,300	$433,050	($250)	
001-4510-516.52-15	TAXABLE UNIFORM	$3,500	$0	($3,500)	
001-4510-516.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$500	$1,000	$500	
001-4510-516.55-00	TRAINING	$36,550	$31,200	($5,350)	
001-4510-516.63-00	OTHER IMPROVEMENTS	$0	$40,000	$40,000	
001-4510-516.64-00	C/O EQUIPMENT & MACHINERY	$169,000	$0	($169,000)	
001-4512-516.14-00	OVERTIME	$5,200	$0	($5,200)	
001-4512-516.31-00	PROFESSIONAL SERVICES	$50,000	$20,000	($30,000)	
001-4512-516.40-00	TRAVEL & PER DIEM	$12,450	$5,750	($6,700)	
001-4512-516.46-00	REPAIRS & MAINTENANCE	$2,500	$2,500	$0	
001-4512-516.46-01	MAINTENANCE CONTRACTS	$58,960	$64,960	$6,000	
001-4512-516.48-00	PROMOTIONAL ACTIVITIES	$500	$0	($500)	
001-4512-516.49-00	OTHER CURRENT CHARGES	$3,000	$0	($3,000)	
001-4512-516.51-00	OFFICE SUPPLIES	$500	$1,000	$500	
001-4512-516.52-00	OPERATING SUPPLIES	$5,000	$2,000	($3,000)	
001-4512-516.52-15	TAXABLE UNIFORM	$450	$0	($450)	
001-4512-516.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$1,000	$500	($500)	
001-4512-516.55-00	TRAINING	$38,550	$36,550	($2,000)	
	TOTAL INFORMATION TECH	$2,684,583	$2,416,171	($268,412)	-10.0%
	SALARIES	$1,207,651	$1,190,696	($16,955)	
	BENEFITS	$472,013	$489,724	$17,711	
	UTILITIES	$24,000	$22,000	($2,000)	
	INSURANCE	$26,280	$28,010	$1,730	
	VEHICLE MAINTENANCE/FUEL	$1,200	$1,100	$0	
	GRAND TOTAL INFORMATION TECHNOLOGY	$4,415,727	$4,147,701	($268,026)	-6.1%

Budget Reduction Highlights: Significant reduction in budgeted capital due to items purchased in FY 25/26 and reduction of professional/contractual services due to increased efficiencies created.

VARIANCE REPORT BY DEPARTMENT/DIVISION
Variances of $10,000 or more over prior budget

Department: Information Technology

001-4510-516 Information Technology

Element	Account	Change $	Explanation of Variance
41-00	Communication Services	10,580	Added new internet circuits for PD, FD HQ, FS34, Added StarLink and Cradlepoint mobile internet devices.
46-01	Maintenance Contracts	$12,408	Software contract increases & Additions (Security Awareness, Added support for Firewalls at new locations, Expanded our Endpoint protection suite.)
63-00	Other Improvements	$40,000	Neptune Road fiber relocation

001-4512-516 GIS

Element	Account	Change $	Explanation of Variance
None			

COMMUNITY DEVELOPMENT DEPARTMENT

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
001-5410-515.14-00	OVERTIME	$3,000	$1,500	($1,500)	
001-5410-515.31-00	PROFESSIONAL SERVICES	$420,000	$365,000	($55,000)	
001-5410-515.40-00	TRAVEL & PER DIEM	$18,597	$10,728	($7,869)	
001-5410-515.41-00	COM.SERV/DEV/ACCESSORIES	$1,000	$300	($700)	
001-5410-515.42-00	MAIL & FREIGHT	$19,700	$18,500	($1,200)	
001-5410-515.44-00	RENTALS & LEASES	$7,874	$6,874	($1,000)	
001-5410-515.46-00	REPAIRS & MAINTENANCE	$1,000	$0	($1,000)	
001-5410-515.46-01	MAINTENANCE CONTRACTS	$95,252	$90,752	($4,500)	
001-5410-515.47-00	PRINTING & BINDING	$17,750	$12,500	($5,250)	
001-5410-515.48-00	PROMOTIONAL ACTIVITIES	$3,500	$400	($3,100)	
001-5410-515.49-00	OTHER CURRENT CHARGES	$45,800	$35,000	($10,800)	
001-5410-515.51-00	OFFICE SUPPLIES	$8,500	$8,500	$0	
001-5410-515.52-00	OPERATING SUPPLIES	$7,500	$5,000	($2,500)	
001-5410-515.52-15	TAXABLE UNIFORM	$2,600	$0	($2,600)	
001-5410-515.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$8,111	$4,640	($3,471)	
001-5410-515.55-00	TRAINING	$16,660	$11,750	($4,910)	
001-5415-515.14-00	OVERTIME	$2,500	$2,000	($500)	
001-5415-515.31-00	PROFESSIONAL SERVICES	$15,500	$8,000	($7,500)	
001-5415-515.34-00	OTHER CONTRACTUAL SERVICE	$300	$200	($100)	
001-5415-515.40-00	TRAVEL & PER DIEM	$12,172	$9,038	($3,134)	
001-5415-515.41-00	COM.SERV/DEV/ACCESSORIES	$250	$100	($150)	
001-5415-515.42-00	MAIL & FREIGHT	$13,500	$5,500	($8,000)	
001-5415-515.44-00	RENTALS & LEASES	$2,280	$2,280	$0	
001-5415-515.46-00	REPAIRS & MAINTENANCE	$300	$10,300	$10,000	
001-5415-515.46-01	MAINTENANCE CONTRACTS	$18,000	$18,000	$0	
001-5415-515.47-00	PRINTING & BINDING	$4,500	$2,500	($2,000)	
001-5415-515.48-00	PROMOTIONAL ACTIVITIES	$1,500	$0	($1,500)	
001-5415-515.49-00	OTHER CURRENT CHARGES	$13,050	$9,000	($4,050)	
001-5415-515.51-00	OFFICE SUPPLIES	$3,000	$1,500	($1,500)	
001-5415-515.52-00	OPERATING SUPPLIES	$3,500	$1,000	($2,500)	
001-5415-515.52-15	TAXABLE UNIFORM	$5,400	$3,500	($1,900)	
001-5415-515.52-16	UNIFORM EXEMPT FROM WAGES	$0	$750	$750	
001-5415-515.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$2,929	$1,320	($1,609)	
001-5415-515.55-00	TRAINING	$5,050	$4,650	($400)	
	TOTAL COMMUNITY DEVELOPMENT	$780,575	$651,082	($129,493)	-16.6%
	SALARIES	$1,936,776	$1,765,795	($170,981)	
	BENEFITS	$940,003	$845,289	($94,714)	
	UTILITIES	$27,000	$27,000	$0	
	INSURANCE	$35,104	$39,363	$4,259	
	VEHICLE MAINTENANCE/FUEL	$11,000	$5,500	($5,500)	
	GRAND TOTAL COMMUNITY DEVELOPMENT	$3,730,458	$3,334,029	($396,429)	-10.6%

Budget Reduction Highlights: Decrease in professional services for tasks to be completed by staff. Travel and training costs were also reduced.

VARIANCE REPORT BY DEPARTMENT/DIVISION
Variances of $10,000 or more over prior budget

Department: Community Development

001-5410-515 Community Development

Element	Account	Change $	Explanation of Variance
None			

001-5415-515 Comm Compliance

Element	Account	Change $	Explanation of Variance
46-00	Repairs & Maintenance	$10,000	Repairs as needed due to SWAT activity.

POLICE DEPARTMENT

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
001-6010-521.14-00	OVERTIME	$274,400	$272,000	($2,400)	
001-6010-521.31-00	PROFESSIONAL SERVICES	$435,500	$36,200	($399,300)	
001-6010-521.31-01	MEDICAL CARE	$4,900	$2,900	($2,000)	
001-6010-521.34-00	OTHER CONTRACTUAL SERVICE	$18,375	$35,475	$17,100	
001-6010-521.35-00	INVESTIGATIONS	$22,000	$22,000	$0	
001-6010-521.40-00	TRAVEL & PER DIEM	$65,000	$52,500	($12,500)	
001-6010-521.40-08	TRAVEL & PER DIEM - SWAT	$0	$12,500	$12,500	
001-6010-521.41-00	COM.SERV/DEV/ACCESSORIES	$249,400	$243,967	($5,433)	
001-6010-521.42-00	MAIL & FREIGHT	$26,000	$6,000	($20,000)	
001-6010-521.44-00	RENTALS & LEASES	$122,028	$101,628	($20,400)	
001-6010-521.46-00	REPAIRS & MAINTENANCE	$74,900	$65,100	($9,800)	
001-6010-521.46-01	MAINTENANCE CONTRACTS	$1,385,785	$1,677,103	$291,318	
001-6010-521.47-00	PRINTING & BINDING	$13,000	$11,000	($2,000)	
001-6010-521.48-00	PROMOTIONAL ACTIVITIES	$20,400	$14,900	($5,500)	
001-6010-521.49-00	OTHER CURRENT CHARGES	$12,000	$1,000	($11,000)	
001-6010-521.49-35	TUITION-SPONSORSHIP	$34,400	$20,000	($14,400)	
001-6010-521.49-60	VICTIMS ADVOCATE	$5,000	$2,000	($3,000)	
001-6010-521.51-00	OFFICE SUPPLIES	$29,000	$17,000	($12,000)	
001-6010-521.52-00	OPERATING SUPPLIES	$679,499	$580,198	($99,301)	
001-6010-521.52-07	TASK FORCE	$14,000	$14,000	$0	
001-6010-521.52-08	SWAT	$0	$81,335	$81,335	
001-6010-521.52-10	GRANT FUNDED	$68,850	$52,500	($16,350)	
001-6010-521.52-15	TAXABLE UNIFORM	$54,830	$54,210	($620)	
001-6010-521.52-16	UNIFORM EXEMPT FROM WAGES	$125,720	$139,720	$14,000	
001-6010-521.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$10,685	$10,685	$0	
001-6010-521.55-00	TRAINING	$122,800	$83,551	($39,249)	
001-6010-521.55-08	SWAT TRAINING	$0	$35,000	$35,000	
001-6010-521.55-39	SECOND DOLLAR TRAINING	$30,000	$30,000	$0	
001-6010-521.62-00	BUILDINGS	$55,000	$0	($55,000)	
001-6010-521.64-00	MACHINERY & EQUIPMENT	$142,464	$52,000	($90,464)	
001-6012-529.14-00	OVERTIME	$84,000	$96,000	$12,000	
001-6012-529.31-00	PROFESSIONAL SERVICES	$650	$650	$0	
001-6012-529.40-00	TRAVEL & PER DIEM	$7,500	$7,500	$0	
001-6012-529.41-00	COM.SERV/DEV/ACCESSORIES	$2,000	$2,000	$0	
001-6012-529.42-00	MAIL & FREIGHT	$200	$200	$0	
001-6012-529.46-00	REPAIRS & MAINTENANCE	$2,500	$3,600	$1,100	
001-6012-529.46-01	MAINTENANCE CONTRACTS	$271,651	$232,082	($39,569)	
001-6012-529.47-00	PRINTING & BINDING	$200	$0	($200)	
001-6012-529.48-00	PROMOTIONAL ACTIVITIES	$2,500	$1,500	($1,000)	
001-6012-529.49-00	OTHER CURRENT CHARGES	$500	$100	($400)	
001-6012-529.51-00	OFFICE SUPPLIES	$4,500	$2,500	($2,000)	
001-6012-529.52-00	OPERATING SUPPLIES	$19,001	$13,500	($5,501)	
001-6012-529.52-15	TAXABLE UNIFORM	$5,000	$6,600	$1,600	
001-6012-529.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$3,100	$1,000	($2,100)	
001-6012-529.55-00	TRAINING	$25,000	$29,000	$4,000	
	TOTAL POLICE DEPARTMENT	$4,524,238	$4,122,704	($401,534)	-8.9%

SALARIES	$15,017,700	$15,748,343	$730,643	
BENEFITS	$9,395,989	$10,772,311	$1,376,322	
UTILITIES	$96,000	$96,000	$0	
INSURANCE	$451,663	$586,673	$135,010	
VEHICLE MAINTENANCE/FUEL	$801,000	$801,000	$0	
GRAND TOTAL POLICE DEPARTMENT	$30,286,590	$32,127,031	$1,840,441	6.1%

Budget Reduction Highlights: School zone speed camera costs currently removed (will be added via budget amendment), reduction in budgeted capital items and operating supplies purchased in FY 25/26.

VARIANCE REPORT BY DEPARTMENT/DIVISION
Variance of $10,000 or more over prior budget

Department: Police

001-6010-521 Police

Element	Account	Change $	Explanation of Variance
34-00	Contractual Services	$17,100	Added mental health wellness services
40-08	Travel & Per Diem – SWAT	$12,500	New account, total Travel & Per Diem budget remains the same, no increase
46-01	Maintenance Contracts	$291,318	Increased radio system cost to include additional personnel, a projected 3% increase across most services/contracts, $231,191.00 in AXON services (4 agreements), added additional Motorola APX/Next portable radios services
52-08	Operating Supplies – SWAT	$81,335	New account, total PD Operating Supplies accounts increased $24,034 reference new positions.
52-16	Uniform Exempt from Wages	$14,000	Projected mailing/shipping cost transferred from another account into 52-16.
55-08	Training – SWAT	$35,000	New account, total PD Training budget was decreased by $1,249.

001-6012-529 Police Communications

Element	Account	Change $	Explanation of Variance
14-00	Overtime	$12,000	To account for 4 additional Communications Operator positions

FIRE DEPARTMENT

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
001-6510-522.14-00	OVERTIME	$305,000	$358,020	$53,020	
001-6510-522.31-00	PROFESSIONAL SERVICES	$47,000	$55,000	$8,000	
001-6510-522.31-01	MEDICAL CARE	$118,085	$207,965	$89,880	
001-6510-522.34-00	OTHER CONTRACTUAL SERVICE	$97,580	$92,000	($5,580)	
001-6510-522.40-00	TRAVEL & PER DIEM	$46,675	$48,579	$1,904	
001-6510-522.41-00	COM.SERV/DEV/ACCESSORIES	$47,700	$53,820	$6,120	
001-6510-522.42-00	MAIL & FREIGHT	$6,000	$6,000	$0	
001-6510-522.44-00	RENTALS & LEASES	$52,176	$39,600	($12,576)	
001-6510-522.46-00	REPAIRS & MAINTENANCE	$90,232	$125,700	$35,468	
001-6510-522.46-01	MAINTENANCE CONTRACTS	$80,165	$91,900	$11,735	
001-6510-522.47-00	PRINTING & BINDING	$5,150	$5,150	$0	
001-6510-522.48-00	PROMOTIONAL ACTIVITIES	$10,000	$0	($10,000)	
001-6510-522.49-00	OTHER CURRENT CHARGES	$47,335	$0	($47,335)	
001-6510-522.51-00	OFFICE SUPPLIES	$9,500	$9,500	$0	
001-6510-522.52-00	OPERATING SUPPLIES	$754,575	$540,244	($214,331)	
001-6510-522.52-15	TAXABLE UNIFORM	$23,400	$23,100	($300)	
001-6510-522.52-16	UNIFORM EXEMPT FROM WAGES	$116,900	$214,000	$97,100	
001-6510-522.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$13,280	$13,195	($85)	
001-6510-522.55-00	TRAINING	$117,545	$143,765	$26,220	
001-6510-522.64-00	C/O EQUIPMENT & MACHINERY	$51,900	$0	($51,900)	
001-6515-525.34-00	OTHER CONTRACTUAL SERVICE	$90,000	$38,200	($51,800)	
001-6515-525.40-00	TRAVEL & PER DIEM	$10,956	$11,956	$1,000	
001-6515-525.41-00	COM.SERV/DEV/ACCESSORIES	$10,750	$15,750	$5,000	
001-6515-525.42-00	MAIL & FREIGHT	$1,200	$1,000	($200)	
001-6515-525.44-00	RENTALS & LEASES	$2,809	$2,809	$0	
001-6515-525-46-00	REPAIRS & MAINTENANCE	$1,000	$1,000	$0	
001-6515-525.46-01	MAINTENANCE CONTRACTS	$21,100	$36,100	$15,000	
001-6515-525.47-00	PRINTING & BINDING	$4,750	$5,250	$500	
001-6515-525.48-00	PROMOTIONAL ACTIVITIES	$2,500	$2,500	$0	
001-6515-525.49-00	OTHER CURRENT CHARGES	$1,000	$0	($1,000)	
001-6515-525.51-00	OFFICE SUPPLIES	$2,200	$2,200	$0	
001-6515-525.52-00	OPERATING SUPPLIES	$15,500	$11,500	($4,000)	
001-6515-525-54-00	BOOKS,PUBS,SUBS & MEMBSHP	$300	$300	$0	
001-6515-525.55-00	TRAINING	$4,500	$3,500	($1,000)	
001-6520-526.14-00	OVERTIME	$80,000	$58,400	($21,600)	
001-6520-526.31-00	PROFESSIONAL SERVICES	$8,007	$6,975	($1,032)	
001-6520-526.31-01	MEDICAL CARE	$82,000	$104,900	$22,900	
001-6520-526.34-00	OTHER CONTRACTUAL SERVICE	$144,500	$174,000	$29,500	
001-6520-526.40-00	TRAVEL & PER DIEM	$20,068	$20,491	$423	
001-6520-526.41-00	COM.SERV/DEV/ACCESSORIES	$2,000	$0	($2,000)	
001-6520-526.42-00	MAIL & FREIGHT	$3,350	$3,850	$500	
001-6520-526.44-00	RENTALS & LEASES	$6,000	$10,000	$4,000	
001-6520-526.46-00	REPAIRS & MAINTENANCE	$10,700	$10,300	($400)	
001-6520-526.46-01	MAINTENANCE CONTRACTS	$590,200	$679,300	$89,100	
001-6520-526.47-00	PRINTING & BINDING	$3,100	$3,100	$0	
001-6520-526.48-00	PROMOTIONAL ACTIVITIES	$10,500	$0	($10,500)	
001-6520-526.49-00	OTHER CURRENT CHARGES	$13,800	$0	($13,800)	

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
001-6520-526.51-00	OFFICE SUPPLIES	$4,500	$4,500	$0	
001-6520-526.52-00	OPERATING SUPPLIES	$415,459	$469,590	$54,131	
001-6520-526.52-10	GRANT FUNDED	$0	$0	$0	
001-6520-526.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$2,495	$2,100	($395)	
001-6520-526.55-00	TRAINING	$150,125	$189,175	$39,050	
001-6525-529.14-00	OVERTIME	$6,396	$2,500	($3,896)	
001-6525-529.31-01	MEDICAL CARE	$130	$130	$0	
001-6525-529.40-00	TRAVEL & PER DIEM	$18,090	$15,605	($2,485)	
001-6525-529.42-00	MAIL & FREIGHT	$500	$500	$0	
001-6525-529.46-00	REPAIRS & MAINTENANCE	$6,500	$8,000	$1,500	
001-6525-529.46-01	MAINTENANCE CONTRACTS	$32,720	$22,720	($10,000)	
001-6525-529.47-00	PRINTING & BINDING	$1,200	$1,200	$0	
001-6525-529.48-00	PROMOTIONAL ACTIVITIES	$21,000	$15,300	($5,700)	
001-6525-529.49-00	OTHER CURRENT CHARGES	$2,400	$0	($2,400)	
001-6525-529.51-00	OFFICE SUPPLIES	$500	$500	$0	
001-6525-529.52-00	OPERATING SUPPLIES	$12,800	$18,500	$5,700	
001-6525-529.52-16	UNIFORM EXEMPT FROM WAGES	$10,775	$10,600	($175)	
001-6525-529.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$3,770	$3,865	$95	
001-6525-529.55-00	TRAINING	$4,960	$5,270	$310	
	TOTAL FIRE DEPARTMENT	$3,877,308	$4,000,974	$123,666	3.2%
	SALARIES	$9,359,438	$12,552,761	$3,193,323	
	BENEFITS	$6,788,990	$9,713,095	$2,924,105	
	UTILITIES	$96,000	$120,000	$24,000	
	INSURANCE	$337,143	$394,351	$57,208	
	VEHICLE MAINTENANCE/FUEL	$420,500	$531,100	$110,600	
	GRAND TOTAL FIRE DEPARTMENT	$20,879,379	$27,312,281	$6,432,902	30.8%

Budget Highlights: Only 3.2% operations budget increase despite adding 48 SAFER grant Firefighters.

VARIANCE REPORT BY DEPARTMENT/DIVISION
Variance of $10,000 or more over prior budget

Department: Fire Department

001-6510-522 Fire Control

Element	Account	Change $	Explanation of Variance
14-00	Overtime	$53,020	The hiring of 48 SAFER firefighters created a lack of tenure within department and need to complete more time on task training with newer firefighters. Fire department conducts 90, 180, and 270 assessments of new hire firefighters. Due to the quantity of new firefighters, additional overtime is required for the instructors and assessors.
31-01	Medical Care	$89,880	$80,448 increase due to annual physicals for SAFER firefighters, the remaining increase is due to a cost increase for physicals for existing firefighters
46-00	Repairs & Maintenance	$35,468	With the award of the SAFER grant, the Fire Department is staffing two additional stations. This has created an increase in associated maintenance and repair for the following items. • Self-Contained Breathing Apparatus (SCBAs) - 17 ea. • Bunker Gear 48 sets • Extrication tools (Jaws of Life)
46-01	Maintenance Contracts	$11,735	Increase in subscription price due to the addition of 48 SAFER personnel
52-16	Uniform Exempt from Wages	$97,100	Increase due to the addition of 48 SAFER personnel uniform allowance per Union CBA and the departments desire to issue inclement weather gear.
55-00	Training	$26,220	L481 Leadership course

001-6515-525 Emergency Management

Element	Account	Change $	Explanation of Variance
46-01	Maintenance Contracts	$15,000	Web EOC platform.

VARIANCE REPORT BY DEPARTMENT/DIVISION
Variance of $10,000 or more over prior budget

001-6520-526 Emergency Medical Services

Element	Account	Change $	Explanation of Variance
31-01	Medical Care	$22,900	Increase in price due to the addition of 48 SAFER personnel being overseen by the Medical Director contract.
34-00	Contractual Svcs	$29,500	PEMT & Managed Care fees
46-01	Maintenance Contracts	$89,100	$72,000 for increase in managed care program $9,000 narcotics tracking due to increase in units in service
52-00	Operating Supplies	$54,131	Increase in EMS soft goods and increased call volume
55-00	Training	$39,050	Recertification year for required EMS skill based certification including PALS, CPR, ACLS.

001-6525-529 Fire Prevention

Element	Account	Change $	Explanation of Variance
None			

PUBLIC WORKS

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
001-7010-541.14-00	OVERTIME	$1,750	$1,750	$0	
001-7010-541.31-00	PROFESSIONAL SERVICES	$28,000	$0	($28,000)	
001-7010-541.40-00	TRAVEL & PER DIEM	$800	$500	($300)	
001-7010-541.41-00	COM.SERV/DEV/ACCESSORIES	$600	$300	($300)	
001-7010-541.42-00	MAIL & FREIGHT	$500	$500	$0	
001-7010-541.44-00	RENTALS & LEASES	$5,000	$5,000	$0	
001-7010-541.46-01	MAINTENANCE CONTRACTS	$34,700	$22,475	($12,225)	
001-7010-541.49-00	OTHER CURRENT CHARGES	$5,000	$0	($5,000)	
001-7010-541.51-00	OFFICE SUPPLIES	$1,200	$1,200	$0	
001-7010-541.52-00	OPERATING SUPPLIES	$2,100	$4,900	$2,800	
001-7010-541.52-15	TAXABLE UNIFORM	$2,000	$2,025	$25	
001-7010-541.52-16	UNIFORM EXEMPT FROM WAGES	$2,000	$2,200	$200	
001-7010-541.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$900	$690	($210)	
001-7010-541.55-00	TRAINING	$2,200	$3,200	$1,000	
001-7020-541.14-00	OVERTIME	$10,494	$3,326	($7,168)	
001-7020-541.40-00	TRAVEL & PER DIEM	$338	$500	$162	
001-7020-541.41-00	COM.SERV/DEV/ACCESSORIES	$200	$200	$0	
001-7020-541.42-00	MAIL & FREIGHT	$1,000	$100	($900)	
001-7020-541.44-00	RENTALS & LEASES	$2,000	$2,000	$0	
001-7020-541.46-01	MAINTENANCE CONTRACTS	$21,000	$11,000	($10,000)	
001-7020-541.49-00	OTHER CURRENT CHARGES	$1,800	$0	($1,800)	
001-7020-541.51-00	OFFICE SUPPLIES	$600	$600	$0	
001-7020-541.52-00	OPERATING SUPPLIES	$16,050	$16,050	$0	
001-7020-541.52-15	TAXABLE UNIFORM	$5,030	$4,330	($700)	
001-7020-541.52-16	UNIFORM EXEMPT FROM WAGES	$2,600	$2,600	$0	
001-7020-541.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$400	$0	($400)	
001-7020-541.55-00	TRAINING	$18,310	$17,290	($1,020)	
001-7020-541.62-00	BUILDINGS	$15,000	$0	($15,000)	
001-7030-541.14-00	OVERTIME	$8,753	$5,650	($3,103)	
001-7030-541.34-00	OTHER CONTRACTUAL SERVICE	$77,500	$72,500	($5,000)	
001-7030-541.40-00	TRAVEL & PER DIEM	$1,625	$650	($975)	
001-7030-541.41-00	COM.SERV/DEV/ACCESSORIES	$100	$100	$0	
001-7030-541.42-00	MAIL & FREIGHT	$2,000	$100	($1,900)	
001-7030-541.49-00	OTHER CURRENT CHARGES	$1,800	$0	($1,800)	
001-7030-541.51-00	OFFICE SUPPLIES	$600	$600	$0	
001-7030-541.52-00	OPERATING SUPPLIES	$100,000	$112,900	$12,900	
001-7030-541.52-15	TAXABLE UNIFORM	$2,050	$1,550	($500)	
001-7030-541.52-16	UNIFORM EXEMPT FROM WAGES	$1,000	$1,000	$0	
001-7030-541.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$3,200	$2,700	($500)	
001-7030-541.55-00	TRAINING	$1,200	$975	($225)	
001-7030-541.62-00	BUILDINGS	$15,000	$0	($15,000)	
001-7030-541.64-00	C/O MACHINERY & EQUIPMENT	$10,000	$0	($10,000)	

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
001-7035-541.14-00	OVERTIME	$6,000	$2,000	($4,000)	
001-7035-541.34-00	OTHER CONTRACTUAL SERVICE	$197,990	$185,000	($12,990)	
001-7035-541.40-00	TRAVEL & PER DIEM	$385	$0	($385)	
001-7035-541.41-00	COM.SERV/DEV/ACCESSORIES	$400	$100	($300)	
001-7035-541.42-00	MAIL & FREIGHT	$500	$100	($400)	
001-7035-541.44-00	RENTALS & LEASES	$7,900	$2,500	($5,400)	
001-7035-541.46-00	REPAIRS & MAINTENANCE	$16,000	$12,000	($4,000)	
001-7035-541.51-00	OFFICE SUPPLIES	$600	$100	($500)	
001-7035-541.52-00	OPERATING SUPPLIES	$45,300	$20,000	($25,300)	
001-7035-541.52-15	TAXABLE UNIFORM	$4,200	$4,000	($200)	
001-7035-541.52-16	UNIFORM EXEMPT FROM WAGES	$2,800	$2,800	$0	
001-7035-541.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$500	$0	($500)	
001-7035-541.55-00	TRAINING	$3,050	$750	($2,300)	
001-7035-541.64-00	EQUIPMENT & MACHINERY	$41,000	$0	($41,000)	
001-7080-519.14-00	OVERTIME	$31,872	$31,872	$0	
001-7080-519.31-00	PROFESSIONAL SERVICES	$175,000	$159,000	($16,000)	
001-7080-519.34-00	OTHER CONTRACTUAL SERVICE	$585,000	$585,000	$0	
001-7080-519.40-00	TRAVEL & PER DIEM	$4,500	$4,500	$0	
001-7080-519.41-00	COMMUNICATION SERVICES	$200	$200	$0	
001-7080-519.42-00	MAIL & FREIGHT	$800	$800	$0	
001-7080-519.44-00	RENTALS & LEASES	$10,320	$10,320	$0	
001-7080-519.46-00	REPAIRS & MAINTENANCE	$420,000	$431,000	$11,000	
001-7080-519.46-01	MAINTENANCE CONTRACTS	$179,553	$179,553	$0	
001-7080-519.47-00	PRINTING & BINDING	$500	$500	$0	
001-7080-519.49-00	OTHER CURRENT CHARGES	$5,200	$2,000	($3,200)	
001-7080-519.51-00	OFFICE SUPPLIES	$800	$800	$0	
001-7080-519.52-00	OPERATING SUPPLIES	$60,000	$60,000	$0	
001-7080-519.52-15	TAXABLE UNIFORM	$4,200	$4,500	$300	
001-7080-519.52-16	UNIFORM EXEMPT FROM WAGES	$3,000	$2,800	($200)	
001-7080-519.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$450	$450	$0	
001-7080-519.55-00	TRAINING	$9,830	$6,280	($3,550)	
001-7080-519.64-00	MACHINERY & EQUIPMENT	$100,000	$0	($100,000)	
	TOTAL PUBLIC WORKS	$2,324,250	$2,010,386	($313,864)	-13.5%
	SALARIES	$2,694,602	$2,800,979	$106,377	
	BENEFITS	$1,491,268	$1,561,856	$70,588	
	UTILITIES	$78,000	$48,000	($30,000)	
	INSURANCE	$96,666	$107,572	$10,906	
	VEHICLE MAINTENANCE/FUEL	$160,000	$179,000	$19,000	
	GRAND TOTAL PUBLIC WORKS	$6,844,786	$6,707,793	($136,993)	-2.0%

Budget Reduction Highlights: Significant reduction in budgeted capital and professional engineering services (will charge to individual projects as needed)

VARIANCE REPORT BY DEPARTMENT/DIVISION
Variance of $10,000 or more over prior budget

Department: Public Works

001-7010-541 Civil Engineering

Element	Account	Change $	Explanation of Variance
None			

001-7020-541 Streets

Element	Account	Change $	Explanation of Variance
None			

001-7030-541 Traffic

Element	Account	Change $	Explanation of Variance
52-00	Operating Supplies	$12,900	Cost increase for construction materials..

001-7035-541 Turf & Landscaping

Element	Account	Change $	Explanation of Variance
None			

001-7080-519 Building Maintenance

Element	Account	Change $	Explanation of Variance
46-00	Repairs & Maintenance	$11,000	Building Maintenance budgeting for departmental renovations.

VARIANCE REPORT BY DEPARTMENT/DIVISION
Variance of $10,000 or more over prior budget

Department: Public Works

001-7010-541 Civil Engineering

Element	Account	Change $	Explanation of Variance
None			

001-7020-541 Streets

Element	Account	Change $	Explanation of Variance
None			

001-7030-541 Traffic

Element	Account	Change $	Explanation of Variance
52-00	Operating Supplies	$12,900	Cost increase for construction materials..

001-7035-541 Turf & Landscaping

Element	Account	Change $	Explanation of Variance
None			

001-7080-519 Building Maintenance

Element	Account	Change $	Explanation of Variance
46-00	Repairs & Maintenance	$11,000	Building Maintenance budgeting for departmental renovations.

PARKS & RECREATION

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
001-7510-572.14-00	OVERTIME	$14,318	$14,318	$0	
001-7510-572.31-00	PROFESSIONAL SERVICES	$37,000	$85,000	$48,000	
001-7510-572.34-00	OTHER CONTRACTUAL SERVICE	$90,400	$73,200	($17,200)	
001-7510-572.40-00	TRAVEL & PER DIEM	$1,304	$1,304	$0	
001-7510-572.41-00	COM.SERV/DEV/ACCESSORIES	$4,260	$300	($3,960)	
001-7510-572.42-00	MAIL & FREIGHT	$6,000	$2,500	($3,500)	
001-7510-572.44-00	RENTALS & LEASES	$37,350	$47,350	$10,000	
001-7510-572.46-00	REPAIRS & MAINTENANCE	$82,600	$100,000	$17,400	
001-7510-572.46-01	MAINTENANCE CONTRACTS	$57,000	$58,200	$1,200	
001-7510-572.47-00	PRINTING & BINDING	$825	$825	$0	
001-7510-572.48-00	PROMOTIONAL ACTIVITIES	$1,000	$0	($1,000)	
001-7510-572.49-00	OTHER CURRENT CHARGES	$1,000	$0	($1,000)	
001-7510-572.51-00	OFFICE SUPPLIES	$3,000	$3,000	$0	
001-7510-572.52-00	OPERATING SUPPLIES	$168,138	$174,125	$5,987	
001-7510-572.52-15	TAXABLE UNIFORM	$7,700	$7,500	($200)	
001-7510-572.52-16	UNIFORM EXEMPT FROM WAGES	$3,400	$3,000	($400)	
001-7510-572.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$2,025	$1,425	($600)	
001-7510-572.55-00	TRAINING	$8,266	$7,020	($1,246)	
001-7510-572.62-00	BUILDINGS	$0	$75,000	$75,000	
001-7510-572.63-00	C/O OTHER IMPROVEMENTS	$105,000	$50,000	($55,000)	
001-7510-572.64-00	EQUIPMENT & MACHINERY	$68,000	$0	($68,000)	
001-7520-572.14-00	OVERTIME	$33,221	$31,762	($1,459)	
001-7520-572.31-00	PROFESSIONAL SERVICES	$50,025	$25	($50,000)	
001-7520-572.31-02	BACKGROUND CHECK	$5,733	$5,733	$0	
001-7520-572.34-00	OTHER CONTRACTUAL SERVICE	$300,160	$310,660	$10,500	
001-7520-572.34-01	INSTRUCTOR'S COMMISSION	$97,000	$104,000	$7,000	
001-7520-572.40-00	TRAVEL & PER DIEM	$19,206	$7,123	($12,083)	
001-7520-572.41-00	COM.SERV/DEV/ACCESSORIES	$16,801	$16,846	$45	
001-7520-572.42-00	MAIL & FREIGHT	$4,000	$500	($3,500)	
001-7520-572.44-00	RENTALS & LEASES	$59,859	$60,900	$1,041	
001-7520-572.46-00	REPAIRS & MAINTENANCE	$69,455	$38,505	($30,950)	
001-7520-572.46-01	MAINTENANCE CONTRACTS	$72,000	$75,200	$3,200	
001-7520-572.47-00	PRINTING & BINDING	$20,200	$19,600	($600)	
001-7520-572.48-00	PROMOTIONAL ACTIVITIES	$69,800	$0	($69,800)	
001-7520-572.49-00	OTHER CURRENT CHARGES	$45,200	$250	($44,950)	
001-7520-572.51-00	OFFICE SUPPLIES	$13,100	$9,400	($3,700)	
001-7520-572.52-00	OPERATING SUPPLIES	$203,920	$222,208	$18,288	
001-7520-572.52-04	FIELD TRIPS	$61,000	$64,000	$3,000	
001-7520-572.52-15	TAXABLE UNIFORM	$13,000	$13,000	$0	
001-7520-572.52-16	UNIFORM EXEMPT FROM WAGES	$2,000	$2,000	$0	
001-7520-572.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$15,655	$12,575	($3,080)	
001-7520-572.55-00	TRAINING	$24,930	$26,060	$1,130	

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
001-7530-572.14-00	OVERTIME	$3,000	$3,000	$0	
001-7530-572.34-00	OTHER CONTRACTUAL SERVICE	$10,000	$10,000	$0	
001-7530-572.34-01	INSTRUCTOR'S COMMISSION	$19,000	$23,000	$4,000	
001-7530-572.40-00	TRAVEL & PER DIEM	$6,620	$7,602	$982	
001-7530-572.41-00	COM.SERV/DEV/ACCESSORIES	$2,580	$300	($2,280)	
001-7530-572.42-00	MAIL & FREIGHT	$4,000	$500	($3,500)	
001-7530-572.44-00	RENTALS & LEASES	$6,550	$6,800	$250	
001-7530-572.46-00	REPAIRS & MAINTENANCE	$55,850	$55,850	$0	
001-7530-572.46-01	MAINTENANCE CONTRACTS	$13,672	$13,172	($500)	
001-7530-572.47-00	PRINTING & BINDING	$3,500	$3,500	$0	
001-7530-572.48-00	PROMOTIONAL ACTIVITIES	$2,900	$0	($2,900)	
001-7530-572.49-00	OTHER CURRENT CHARGES	$3,750	$0	($3,750)	
001-7530-572.51-00	OFFICE SUPPLIES	$2,100	$2,100	$0	
001-7530-572.52-00	OPERATING SUPPLIES	$111,950	$114,200	$2,250	
001-7530-572.52-15	TAXABLE UNIFORM	$4,000	$5,750	$1,750	
001-7530-572.52-16	UNIFORM EXEMPT FROM WAGES	$5,300	$5,800	$500	
001-7530-572.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$3,500	$2,500	($1,000)	
001-7530-572.55-00	TRAINING	$18,535	$19,000	$465	
001-7540-572.14-00	OVERTIME	$9,500	$12,620	$3,120	
001-7540-572.31-00	PROFESSIONAL SERVICES	$10,000	$0	($10,000)	
001-7540-572.34-00	OTHER CONTRACTUAL SERVICE	$110,736	$81,578	($29,158)	
001-7540-572.40-00	TRAVEL & PER DIEM	$2,467	$2,467	$0	
001-7540-572.41-00	COM.SERV/DEV/ACCESSORIES	$250	$250	$0	
001-7540-572.42-00	MAIL & FREIGHT	$2,000	$50	($1,950)	
001-7540-572.44-00	RENTALS & LEASES	$61,350	$65,250	$3,900	
001-7540-572.46-00	REPAIRS & MAINTENANCE	$51,000	$34,500	($16,500)	
001-7540-572-46-01	MAINTENANCE CONTRACTS	$2,275	$2,275	$0	
001-7540-572.47-00	PRINTING & BINDING	$4,100	$3,000	($1,100)	
001-7540-572.48-00	PROMOTIONAL ACTIVITIES	$5,000	$0	($5,000)	
001-7540-572.49-00	OTHER CURRENT CHARGES	$1,200	$0	($1,200)	
001-7540-572.51-00	OFFICE SUPPLIES	$2,600	$2,600	$0	
001-7540-572.52-00	OPERATING SUPPLIES	$88,500	$123,700	$35,200	
001-7540-572.52-15	TAXABLE UNIFORM	$4,050	$3,750	($300)	
001-7540-572.52-16	UNIFORM EXEMPT FROM WAGES	$2,200	$2,000	($200)	
001-7540-572.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$955	$955	$0	
001-7540-572.55-00	TRAINING	$13,980	$9,340	($4,640)	
001-7540-572.64-00	MACHINERY & EQUIPMENT	$0	$90,000	$90,000	
001-7550-575.34-00	OTHER CONTRACTUAL SERVICE	$20,200	$20,200	$0	
001-7550-575.42-00	MAIL & FREIGHT	$200	$200	$0	
001-7550-575.46-00	REPAIRS & MAINTENANCE	$29,010	$29,010	$0	
001-7550-575.46-01	MAINTENANCE CONTRACTS	$4,000	$0	($4,000)	
001-7550-575.52-00	OPERATING SUPPLIES	$2,000	$2,800	$800	
001-7560-572.34-00	OTHER CONTRACTUAL SERVICE	$19,500	$16,000	($3,500)	

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
001-7560-572.34-01	INSTRUCTOR'S COMMISSION	$0	$26,000	$26,000	
001-7560-572.42-00	MAIL & FREIGHT	$1,000	$0	($1,000)	
001-7560-572.46-00	REPAIRS & MAINTENANCE	$70,100	$15,100	($55,000)	
001-7560-572.47-00	PRINTING & BINDING	$2,000	$2,000	$0	
001-7560-572.48-00	PROMOTIONAL ACTIVITIES	$10,300	$0	($10,300)	
001-7560-572.49-00	OTHER CURRENT CHARGES	$22,200	$12,000	($10,200)	
001-7560-572.52-00	OPERATING SUPPLIES	$23,300	$27,800	$4,500	
001-7560-572.64-00	EQUIPMENT & MACHINERY	$12,000	$0	($12,000)	
	TOTAL PARKS & RECREATION	$2,759,631	$2,582,933	($176,698)	-6.4%
	SALARIES	$3,817,393	$3,818,594	$1,201	
	BENEFITS	$1,418,310	$1,445,779	$27,469	
	UTILITIES	$656,700	$649,400	($7,300)	
	INSURANCE	$232,422	$232,691	$269	
	VEHICLE MAINTENANCE/FUEL	$175,800	$127,800	($48,000)	
	GRAND TOTAL PARKS & RECREATION	$9,060,256	$8,857,197	($203,059)	-2.2%

Budget Reduction Highlights: Significant reduction in repairs & maintenance budgets, elimination of advertising/promotional activities, and reduction in budgeted capital items.

VARIANCE REPORT BY DEPARTMENT/DIVISION
Variance of $10,000 or more over prior budget

Department: Parks and Recreation

001-7510-572 – Parks Division

Element	Account	Increase $	Explanation of Variance
31-00	Professional Services	$48,000	Construction documents for expanding cemetery lots and installing boundary markers.
44-00	Rentals & Leases	$10,000	Additional days are needed for the boom lift to complete maintenance on the ballfield lighting along with an increase in port-a-potty costs.
46-00	Repairs & Maintenance	$17,400	Complete re-lamping of ballfield lighting on two fields along with addition of Hickory Tree Park.
62-00	Buildings	$75,000	Reroof of the shuffleboard courts

001-7520-572 – Recreation Division

Element	Account	Increase $	Explanation of Variance
34-00	Contractual Services	$10,500	Maintenance of Community Center wood floors, Santa fees for events, and movie licensing costs.
52-00	Operating Supplies	$18,288	Increase due to reallocation of the 49-00 and 42-00 elements into this element along with tent, table, and chair replacements at the Civic Center.

001-7530-572 – Swimming Pool Division

Element	Account	Increase $	Explanation of Variance
None			

001-7540-572 – Natural Resources Division

Element	Account	Increase $	Explanation of Variance
52-00	Operating Supplies	$35,200	Increase plant material due to additional facilities.
64-00	Machinery & Equipment	$90,000	Bobcat loader replacement.

001-7550-575 – Marina Division

Element	Account	Increase $	Explanation of Variance
None			

001-7560-575 – Special Facilities Division

Element	Account	Increase $	Explanation of Variance
34-01	Instructor's Commission	$26,000	Wedding Coordinator contractual employee moved from Recreation.

ADMINISTRATIVE & GENERAL

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
001-9020-581-91-00	INTRAGOVERNMENT TRANSFERS	$1,071,105	$992,914	($78,191)	
001-9020-581-91-30	CAPITAL PROJECTS	$536,375	$471,343	($65,032)	
001-9000-511-99-00	CONTINGENCY	$500,000	$500,000	$0	
	GRAND TOTAL ADMINISTRATIVE & GENERAL	$2,107,480	$1,964,257	($143,223)	-6.8%

VARIANCE REPORT BY DEPARTMENT/DIVISION
Variance of $10,000 or more over current budget

001-9020-581 Administrative & General

Element	Account	Increase $	Explanation of Variance
None			

GAS TAX FUND (100)

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	(Increase)/ Decrease	% Change
100-0000-301-00-00	PRIOR YEAR FUND BALANCE	($82,011)	($128,903)	($46,892)	
100-0000-312-41-00	LOCAL OPTION GAS TAX 6 CT	($1,516,908)	($1,548,693)	($31,785)	
100-0000-361-10-00	GENERAL OPERATING INTEREST	($83,081)	($83,081)	$0	
	TOTAL GAS TAX REVENUES	($1,682,000)	($1,760,677)	($78,677)	4.7%

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
100-7020-541-34-00	CONTRACTUAL SERVICES	$180,000	$180,000	$0	
100-7020-541-43-01	STREET LIGHTING	$440,000	$500,000	$60,000	
100-7020-541-53-00	ROAD MATERIALS & SUPPLIES	$62,000	$80,677	$18,677	
100-9000-581-91-30	CAPITAL PROJECTS	$1,000,000	$1,000,000	$0	
	TOTAL GAS TAX EXPENDITURES	$1,682,000	$1,760,677	$78,677	4.7%

VARIANCE EXPLANATIONS

REVENUE (+ $500,000) : EXPENDITURE (+ $10,000)

Element	Account	Change	Explanation of Variance
43-01	Street Lighting	$60,000	New areas and rising costs.
53-00	Road Materials & Supplies	$18,677	Increased road repairs.

UTILITY TAX FUND (110)

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	(Increase)/ Decrease	% Change
110-0000-301-00-00	PRIOR YEAR FUND BALANCE	$0	$0	$0	
110-0000-314-10-00	ELECTRICITY	($3,110,549)	($3,321,981)	($211,432)	
110-0000-314-40-00	GAS NATURAL	($84,000)	($80,916)	$3,084	
110-0000-315-00-00	COMMUNICATIONS SERV TAX	($1,200,000)	($1,653,430)	($453,430)	
110-0000-361-10-00	GENERAL OPERATING INTEREST	($48,948)	($48,948)	$0	
	TOTAL UTILITY TAX FUND REVENUES	($4,443,497)	($5,105,275)	($661,778)	14.9%

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
110-9000-581-91-00	INTRAGOVERNMENT TRANSFER	$4,443,497	$5,105,275	$661,778	
	TOTAL UTILITY TAX FUND EXPENDITURES	$4,443,497	$5,105,275	$661,778	14.9%

VARIANCE EXPLANATIONS

REVENUE (+ $500,000) : EXPENDITURE (+ $10,000)

Element	Account	Change	Explanation of Variance
91-00	Intragovernment Transfers	$661,778	Increase in revenue transferred to the General Fund

ONE PERCENT SURCHARGE FUND (120)

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	(Increase)/ Decrease	% Change
120-0000-301-00-00	PRIOR YEAR FUND BALANCE	($205,818)	($165,698)	$40,120	
120-0000-312-19-00	ONE PERCENT SURCHARGE	($8,697,151)	($9,122,539)	($425,388)	
120-0000-361-10-00	GENERAL OPERATING INTEREST	($440,276)	($478,195)	($37,919)	
	TOTAL ONE PERCENT SURCHARGE FUND REVENUES	($9,343,245)	($9,766,432)	($423,187)	4.5%

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
120-4510-516-64-00	MACHINERY & EQUIPMENT	$67,000	$0	($67,000)	
120-5415-515-64-00	MACHINERY & EQUIPMENT	$58,000	$0	($58,000)	
120-6010-521-64-00	MACHINERY & EQUIPMENT	$1,536,000	$1,677,000	$141,000	
120-6510-522-64-00	MACHINERY & EQUIPMENT	$1,400,000	$1,616,400	$216,400	
120-6520-526-64-00	MACHINERY & EQUIPMENT	$375,000	$528,000	$153,000	
120-7010-541-64-00	MACHINERY & EQUIPMENT	$38,000	$0	($38,000)	
120-7020-541-64-00	MACHINERY & EQUIPMENT	$0	$426,700	$426,700	
120-7030-541-64-00	MACHINERY & EQUIPMENT	$0	$0	$0	
120-7080-519-62-00	BUILDINGS	$560,000	$0	($560,000)	
120-7080-519-63-00	OTHER IMPROVEMENTS	$0	$90,000	$90,000	
120-7080-519-64-00	MACHINERY & EQUIPMENT	$85,000	$965,000	$880,000	
120-7510-572-64-00	MACHINERY & EQUIPMENT	$0	$56,200	$56,200	
120-7520-572-64-00	MACHINERY & EQUIPMENT	$38,000	$0	($38,000)	
120-7535-572-64-00	MACHINERY & EQUIPMENT	$705,000	$0	($705,000)	
120-7540-572-62-00	BUILDINGS	$0	$0	$0	
120-7540-572-63-00	OTHER IMPROVEMENTS	$205,000	$0	($205,000)	
120-7540-572-64-00	MACHINERY & EQUIPMENT	$132,000	$0	($132,000)	
120-9020-581-91-20	DEBT SERVICE	$3,144,245	$3,407,132	$262,887	
120-9020-581-91-30	CAPITAL PROJECTS	$1,000,000	$1,000,000	$0	
	TOTAL ONE PERCENT SURCHARGE FUND REVENUES	$9,343,245	$9,766,432	$423,187	4.5%

VARIANCE EXPLANATIONS
REVENUE (+$500,000) : EXPENDITURE (+$10,000)

Element	Account	Change	Explanation of Variance
All	All	$423,187	See attached listing of FY25/26 purchases.

One Percent Surcharge Fund 120
FY 26-27 Account Detail

120-6010 Police Department

1	(R) Veh 12-330 2017 Ford F-150 (Police Responder)		65,200
2	(R) Veh 12-338 2017 Ford Explorer (Police Interceptor)		56,200
3	(R) Veh 12-339 2018 Chevy Tahoe (Police Interceptor)		56,200
3	(R) Veh 12-341 2018 Ford Explorer (Police Interceptor)		56,200
4	(R) Veh 12-342 2018 Ford Explorer (Police Interceptor)		56,200
5	(R) Veh 12-343 2018 Ford Explorer (Police Interceptor)		56,200
6	(R) Veh 12-344 2018 Ford Explorer (Police Interceptor)		56,200
7	(R) Veh 12-345 2018 Ford Explorer (Police Interceptor)		56,200
8	(R) Veh 12-346 2018 Ford Explorer (Police Interceptor)		56,200
9	(R) Veh 12-348 2018 Ford Explorer (Police Interceptor)		65,200
10	(R) Veh 12-354 2018 Ford Explorer (Police Interceptor)		56,200
11	(R) Veh 12-355 2018 Ford Explorer (Police Interceptor)		56,200
12	(R) Veh 12-356 2018 Ford Explorer (Police Interceptor)		56,200
13	(R) Veh 12-357 2018 Ford Explorer (Police Interceptor)		56,200
14	(R) Veh 12-359 2018 Ford Explorer (Police Interceptor)		56,200
15	(R) Emergency Lighting/Equipment (15 vehicles)		375,000
16	(R) APX/NEXT Police Portables (30 @ $9,700 each)		291,000
17	(A) Police Airboat with Trailer		110,000
18	(A) BMW Motorcycle		40,000
		$	**1,677,000**

120-6510 Fire Department

1	(A) Fire Engine		1,484,000
2	(A) Vehicle for Fire Captain (Training)		66,200
3	(R) Veh 11-46 2017 Ford F-350		66,200
		$	**1,616,400**

120-6520 Fire EMS

1	(R) Remount of Ambulance		450,000
2	Power Stretcher		78,000
		$	**528,000**

120-7020 Streets

1	(R) Veh 4-90 2012 CAT Excavator		426,700
		$	**426,700**

120-7080 Building Maintenance

1	Civic Center Parking and Bus Loop	19,000
2	Community Center Parking	21,000
3	OTECH Parking	24,000
4	Progress Lane Campus	26,000
5	(R) City Hall 3rd Floor HVAC	200,000
6	(R) Police Station HVAC	500,000
7	(R) IT HVAC	80,000
8	(R) Civic Center HVAC - Gym A	85,000
9	(R) Civic Center HVAC - Gym B	100,000
		$ 1,055,000

120-7510 Parks

1	(R) Veh 17-172 2017 Ford F-150	56,200
		$ 56,200

120-9020 Debt ServiceContingency

1	2019 Revenue Note Debt Service	228,132
2	2025 Revenue Note (Estimated)	2,904,000
3	Debt Service for tentative ERP Loan	275,000
		$ 3,407,132

120-9020 Capital Projects

1	CM2601 New ERP Implementation	1,000,000
		$ 1,000,000

GRAND TOTAL	**$ 9,766,432**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND (140)

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	(Increase)/ Decrease	% Change
140-0000-337-50-10	BLOCK GRANTS	($807,467)	($928,578)	($121,111)	
	TOTAL CDBG FUND REVENUES	($807,467)	($928,578)	($121,111)	15.0%

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
140-5420-515-12-00	SALARIES & WAGES	$74,572	$0	($74,572)	
140-5420-515-31-00	PROFESSIONAL SERVICES	$396,835	$928,578	$531,743	
140-5420-515-34-00	CONTRACTUAL SERVICES	$61,332	$0	($61,332)	
140-5420-515-40-00	TRAVEL & PER DIEM	$1,000	$0	($1,000)	
140-5420-515-49-00	OTHER CURRENT CHARGES	$1,000	$0	($1,000)	
140-5420-515-54-00	BOOKS, PUB, SUBS, & MEMBERSHIPS	$2,060	$0	($2,060)	
140-5420-515-64-00	MACHINERY & EQUIPMENT	$270,668	$0	($270,668)	
	TOTAL CDBG FUND EXPENDITURES	$807,467	$928,578	$121,111	15.0%

VARIANCE EXPLANATIONS
REVENUE (+$500,000) : EXPENDITURE (+$10,000)

Element	Account	Change	Explanation of Variance
31-00	Professional Services	$531,743	All CDBG expenditures centralized in one account.

STC/OUC INTERLOCAL FUND (150)

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	(Increase)/ Decrease	% Change
150-0000-301-00-00	PRIOR YEAR FUND BALANCE	$0	($225,541)	($225,541)	
150-0000-343-11-93	REV BASED PYMT FROM OUC	($12,166,116)	($12,974,459)	($808,343)	
150-0000-361-10-00	GENERAL OPERATING INTEREST	($91,536)	($91,536)	$0	
150-0000-369-90-30	INTERFUND TRANSFER	$0	$0	$0	
	TOTAL STC/OUC INTERLOCAL FUND REVENUES	($12,257,652)	($13,291,536)	($1,033,884)	8.4%

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
150-9000-581-91-00	INTRAGOVERNMENT TRANSFER	$12,197,652	$13,200,000	$1,002,348	
150-9020-580-99-00	CONTINGENCY	$60,000	$91,536	$31,536	
	TOTAL STC/OUC INTERLOCAL FUND EXPENDITURES	$12,257,652	$13,291,536	$1,033,884	8.4%

VARIANCE EXPLANATIONS

REVENUE (+$500,000) : EXPENDITURE (+$10,000)

Element	Account	Change	Explanation of Variance
343-11-93	REV BASED PYMT FROM OUC	($808,843)	The transfer to the General Fund increased due to higher OUC gross sales and our percentage increasing from 9.5% to 9.75%.
91-00	Intragovernment transfer	$1,002,348	Same as above.

STC/TOHO INTERLOCAL FUND (160)

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	(Increase)/ Decrease	% Change
160-0000-301-00-00	PRIOR YEAR FUND BALANCE	($1,000,000)	$0	$1,000,000	
160-0000-343-30-93	REV BASED PYMT FROM TOHO	($1,762,174)	($2,500,000)	($737,826)	
160-0000-343-50-93	REV BASED PYMT FROM TOHO	($3,318,031)	($3,400,000)	($81,969)	
160-0000-361-10-00	GENERAL OPERATING INTEREST	($18,693)	($24,004)	($5,311)	
	TOTAL STC/TOHO INTERLOCAL FUND REVENUES	($6,098,898)	($5,924,004)	$174,894	-2.9%

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
160-9000-581-91-00	INTRAGOVERNMENT TRANSFER	$6,098,898	$5,924,004	($174,894)	
160-9020-580-99-00	CONTINGENCY	$0	$0	$0	
	TOTAL STC/TOHO INTERLOCAL FUND EXPENDITURES	$6,098,898	$5,924,004	($174,894)	-2.9%

VARIANCE EXPLANATIONS
REVENUE (+$500,000) : EXPENDITURE (+$10,000)

Element	Account	Change	Explanation of Variance
301-00-00	Prior Year Fund Balance	$1,000,000	This was a one-time use of prior-year fund balance last fiscal year.

DEBT SERVICE FUND (200)

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	(Increase)/ Decrease	% Change
200-0000-361-10-00	GENERAL OPERATING INTEREST	$0	$0	$0	
200-0000-381-00-00	INTERFUND TRANSFER	($8,877,404)	($8,685,322)	$192,082	
	TOTAL DEBT SERVICE FUND REVENUES	($8,877,404)	($8,685,322)	$192,082	-2.2%

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
200-9000-517-71-08	SRF LOAN 2002	$18,178	$0	($18,178)	
200-9000-517-71-10	SRF LOAN 2005	$108,981	$0	($108,981)	
200-9000-517-71-11	SRF LOAN 2006	$147,667	$0	($147,667)	
200-9000-517-71-22	STERLING NB-2019 REV NOTE	$1,570,000	$1,610,000	$40,000	
200-9000-517-71-24	CAP IMPROV REV BOND-2025	$2,070,000	$2,555,000	$485,000	
200-9000-517-72-08	SRF LOAN 2002	$400	$0	($400)	
200-9000-517-72-10	SRF LOAN 2005	$2,056	$0	($2,056)	
200-9000-517-72-11	SRF LOAN 2006	$2,797	$0	($2,797)	
200-9000-517-72-22	STERLING NB-2019 REV NOTE	$711,200	$671,322	($39,878)	
200-9000-517-72-23	2024 FLGFC REVE NOTE	$0	$0	$0	
200-9000-517-72-24	CAP IMPROV REV BOND-2025	$4,246,125	$3,849,000	($397,125)	
	TOTAL DEBT SERVICE FUND EXPENDITURES	$8,877,404	$8,685,322	($192,082)	-2.2%

VARIANCE EXPLANATIONS
REVENUE (+$500,000) : EXPENDITURE (+$10,000)

Element	Account	Change	Explanation of Variance
71-22	2019 Rev Note - Principal	$40,000	Principal payments increase over time as interest charges decrease.
71-24	2025 Rev Bond - Principal	$485,000	Principal payments increase over time as interest charges decrease.

SCHEDULE OF OUTSTANDING DEBT
2026/2027 BUDGET

PLEDGED REVENUE & DESCRIPTION OF DEBT	ISSUE DATE	ISSUE/DRAWN AMOUNT	PRINCIPAL OUTSTANDING AT 9/30/2026	FY 2026-2027 BUDGETED DEBT SERVICE	FY Ending FINAL MATURITY
One Percent Infrastructure Surtax					
Capital Imprv Revenue Bonds, 2019 Refunded Series	2019	3,558,500	2,643,000	217,709	2040
(funded 9.5431%)					
Mobility Impact Fees					
Capital Imprv Revenue Bonds, 2019 Refunded Series	2019	32,026,500	23,787,000	2,063,613	2040
(funded 90.4569%)					
Capital Improvement Revenue Bonds, 2025 Series	2025	80,440,000	78,010,000	6,403,275	2045
TOTAL DEBT SERVICE		**$ 116,025,000**	**$ 104,440,000**	**$ 8,684,597**	

CAPITAL PROJECT FUND (300)

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	(Increase)/ Decrease	% Change
300-0000-361-10-00	GENERAL OPERATING INTEREST	$0	$0	$0	
300-0000-381-01-00	INTERFUND TRANSFER, GEN FUND	($536,375)	($471,343)	$65,032	
300-0000-381-10-00	INTERFUND TRANSFER, GAS TAX	($1,000,000)	($1,000,000)	$0	
300-0000-381-12-00	INTERFUND TRANSFER, ONE PCT	($1,000,000)	($1,000,000)	$0	
300-0000-381-32-00	INTERFUND TRANSFER, PARKS	($1,500,000)	$0	$1,500,000	
300-0000-381-35-00	INTERFUND TRANSFER, MOBILITY	($1,400,000)	($11,770,000)	($10,370,000)	
300-0000-381-64-50	INTERFUND TRANSFER, CRA	($962,845)	($1,300,000)	($337,155)	
300-0000-384-00-00	DEBT PROCEEDS	$0	$0	$0	
	TOTAL CAPITAL PROJECT FUND REVENUES	($6,399,220)	($15,541,343)	($9,142,123)	142.9%

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
300-9595-513-12-00	SALARIES & WAGES	$200,000	$0	($200,000)	
300-9595-513-31-00	PROFESSIONAL SERVICES	$800,000	$1,000,000	$200,000	
300-9595-541-12-00	SALARIES & WAGES	$0	$0	$0	
300-9595-541-31-00	PROFESSIONAL SERVICES	$500,000	$0	($500,000)	
300-9595-541-34-00	CONTRACTUAL SERVICES	$3,399,220	$10,541,343	$7,142,123	
300-9595-541-61-00	LAND/ROW/EASEMENT	$0	$4,000,000	$4,000,000	
300-9595-541-63-00	OTHER IMPROVEMENTS	$0	$0	$0	
300-9595-572-31-00	PROFESSIONAL SERVICES	$150,000	$0	($150,000)	
300-9595-572-34-00	CONTRACTUAL SERVICES	$1,350,000	$0	($1,350,000)	
	TOTAL CAPITAL PROJECT FUND EXPENDITURES	$6,399,220	$15,541,343	$9,142,123	142.9%

VARIANCE EXPLANATIONS
REVENUE (+$500,000) : EXPENDITURE (+$10,000)

Element	Account	Change	Explanation of Variance
All	All	$9,142,123	This is an overall increase primarily due to project ST2603 LaSalle Ave Ext and ST2305 Mass Ave Ext.

Capital Projects Budget
Fiscal Year 2026-2027

GENERAL GOVERNMENT PROJECTS AND FUNDING SOURCES:

	Descripion	Project Total	General Fund	One Percent Fund	Mobility Impact Fees	Gas Tax	CRA
			FUNDING SOURCE				
CM2601	New ERP Implementation	$1,000,000		$1,000,000			
PW2402	Downtown Mixed Use Dev	$1,300,000					$1,300,000
ST2701	Master Plan Paving	$1,000,000				$1,000,000	
ST2702	Paving (Franchise Fees)	$471,343	$471,343				
ST2305	Massachusetts Ave Extension	$4,020,000			$4,020,000		
ST2603	Lasalle Avenue Extension	$7,750,000			$7,750,000		
		$15,541,343	$471,343	$1,000,000	$11,770,000	$1,000,000	$1,300,000
	Proposed Budget	$15,541,343					

CURRENT PROJECTS WITH FUTURE FUNDING REQUIREMENTS:

	Descripion	Project Total	Fiscal Year	General Fund	One Percent Fund	Mobility Fees	Gas Tax	Stormwater
				FUNDING SOURCE				
ST2303	10th Street Complete Streets	$9,020,000	27-28			$9,020,000		
ST2603	Michigan Avenue Extension	$3,750,000	27-28			$3,750,000		
		$12,770,000		$0	$0	$12,770,000	$0	$0
	Proposed Future Budgets	$12,770,000						

Capital Projects Budget
Fiscal Year 2026-2027
as of 09/30/2026

City Manager

Project number/name: CM2601 New ERP Implementation

Project Description: A new Enterprise Resource Planning (ERP) system to include data validation, installation, user acceptance testing, financial statement verification, staff training, and any necessary follow-up assistance. This project will be ongoing over a multiple year period.

Funding Source: Fund 120 One Percent Surcharge

Current project budget:	$1,221,370.00
FY 26/27 budget	$1,000,000.00
New total project budget:	$2,221,370.00
Expenditures:	$0.00
Open encumbrances:	$0.00
Total available project balance:	$2,221,370.00

Capital Projects Budget
Fiscal Year 2026-2027
as of 09/30/2026

<u>Public Works</u>

Project number/name: ST2701 Master Plan Paving

Project Description: Paving roadways identified in the 5-year paving plan, streets outside of neighborhoods, and pavement preservation.

Funding Source: Fund 100 Gas Tax

Current project budget:	$0.00
FY 26/27 budget	$1,000,000.00
New total project budget:	$1,000,000.00
Expenditures:	$0.00
Open encumbrances:	$0.00
Total available project balance:	$1,000,000.00

Capital Projects Budget
Fiscal Year 2026-2027
as of 09/30/2026

Public Works

Project number/name: ST2702 Paving (Franchise Fees)

Project Description: Paving roadways utilizing funding collected from Franchise Fees.

Funding Source: Fund 001 General Fund (Franchise Fees)

Current project budget:	$0.00
FY 26/27 budget	$471,343.00
New total project budget:	$471,343.00
Expenditures:	$0.00
Open encumbrances:	$0.00
Total available project balance:	$471,343.00

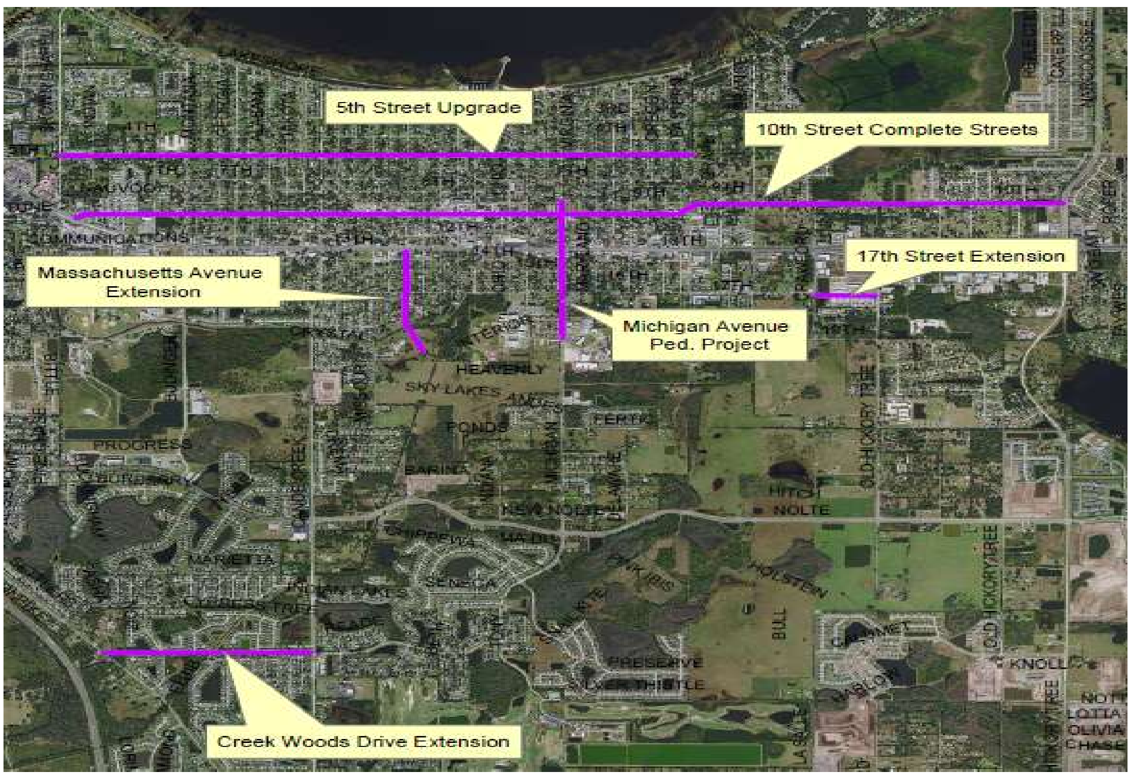
Capital Projects Budget
Fiscal Year 2026-2027
as of 09/30/2026

Public Works

Project number/name: ST2305 Massachusetts Ave Extension

Project Description: The design, project management, and construction of an extension of LaSalle Avenue to Surrey Springs Way's roundabout. Project includes right-of-way costs.

Funding Source: Fund 350 Mobility Impact Fees



Current project budget:	$630,000.00
FY 25/26 budget	$4,020,000.00
New total project budget:	$4,650,000.00
Expenditures:	($38,641.76)
Open encumbrances:	($426,858.24)
Total available project balance:	$4,184,500.00

Capital Projects Budget
Fiscal Year 2026-2027
as of 09/30/2026

Public Works

Project number/name: ST2603 Lasalle Avenue Extension

Project Description: The design, project management, and construction of an extension of LaSalle Avenue to Surrey Springs Way's roundabout. Project includes right-of-way costs.

Funding Source: Fund 350 Mobility Impact Fees

Current project budget:	$400,000.00
FY 25/26 budget	$7,750,000.00
New total project budget:	$8,150,000.00
Expenditures:	$0.00
Open encumbrances:	$0.00
Total available project balance:	$8,150,000.00

Capital Projects Budget
Fiscal Year 2026-2027
as of 09/30/2026

Public Works

Project number/name: SW2701 Lakefront Floating Planters

Project Description: This project is for the purchase and installation of floating planters at the Lakefront Park in the stormwater ponds that run along East Lakeshore Boulevard. These planters will improve water quality in the ponds, provide a habitat for wildlife, and helpf beautify the park. The first phase will be the easternmost stormwater pond.

Funding Source: Fund 450 Stormwater Utility

Current project budget:	$0.00
FY 25/26 budget	$50,000.00
New total project budget:	$50,000.00
Expenditures:	$0.00
Open encumbrances:	$0.00
Total available project balance:	$50,000.00

PARKS IMPACT FEE FUND (320)

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	(Increase)/ Decrease	% Change
320-0000-324-61-00	CULTURE/REC RESIDENTIAL	($3,438,000)	($2,865,000)	$573,000	
320-0000-338-10-10	TRANSFER OF IMPACT FEES	($500,000)	($500,000)	$0	
320-0000-361-10-00	GENERAL OPERATING INTEREST	($350,000)	($350,000)	$0	
	TOTAL PARKS IMPACT FEE REVENUES	($4,288,000)	($3,715,000)	$573,000	-13.4%

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
320-7510-572-64-00	MACHINERY & EQUIPMENT	$120,400	$54,000	($66,400)	
320-9020-581-91-01	INTERFUND TRANSFER, GEN FUND	$225,237	$223,645	($1,592)	
320-9020-581-91-20	DEBT SERVICE	$1,400,000	$1,500,000	$100,000	
320-9595-572-91-30	INTERFUND TRANSFER, CAP PROJ	$1,500,000	$0	($1,500,000)	
320-9595-572-99-00	CONTINGENCY	$1,042,363	$1,937,355	$894,992	
	TOTAL PARKS IMPACT FEE EXPENDITURES	$4,288,000	$3,715,000	($573,000)	-13.4%

VARIANCE EXPLANATIONS
REVENUE (+ $500,000) : EXPENDITURE (+ $10,000)

Element	Account	Change	Explanation of Variance
91-20	Debt Service	$100,000	Parks Impact fees share of the 2025 bond repayment.
99-00	Contingency	$894,992	No budgeted projects.

POLICE IMPACT FEE FUND (330)

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	(Increase)/ Decrease	% Change
330-0000-301-00-00	PRIOR YEAR FUND BALANCE	($409,033)	$0	$409,033	
330-0000-324-11-00	PUBLIC SAFETY, RESIDENTIAL	($1,234,800)	($1,029,000)	$205,800	
330-0000-324-12-00	PUBLIC SAFETY, COMMERCIAL	($147,486)	($100,000)	$47,486	
330-0000-361-10-00	GENERAL OPERATING INTEREST	($224,809)	($224,809)	$0	
	TOTAL POLICE IMPACT FEE REVENUES	($2,016,128)	($1,353,809)	$662,319	-32.9%

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
330-6010-521-31-00	PROFESSIONAL SERVICES	$25,000	$0	($25,000)	
330-6010-521-52-00	OPERATING SUPPLIES	$381,000	$0	($381,000)	
330-6010-521-64-00	MACHINERY & EQUIPMENT	$520,400	$0	($520,400)	
330-9020-581-91-01	INTERFUND TRANSFER, GEN FUND	$89,728	$89,240	($488)	
330-9020-581-91-20	DEBT SERVICE	$1,000,000	$1,000,000	$0	
330-9020-521-99-00	CONTINGENCY	$0	$264,569	$264,569	
	TOTAL POLICE IMPACT FEE EXPENDITURES	$2,016,128	$1,353,809	($662,319)	-32.9%

VARIANCE EXPLANATIONS

REVENUE (+$500,000) : EXPENDITURE (+$10,000)

Element	Account	Change	Explanation of Variance
99-00	Contingency	$264,569	Increase in budgeted contingency for use for additional Police Officers in the future.

FIRE IMPACT FEE FUND (340)

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	(Increase)/ Decrease	% Change
340-0000-301-00-00	PRIOR YEAR FUND BALANCE	$0	($10,910)	($10,910)	
340-0000-324-11-00	PUBLIC SAFETY, RESIDENTIAL	($1,082,400)	($902,000)	$180,400	
340-0000-324-12-00	PUBLIC SAFETY, COMMERCIAL	($92,013)	($80,000)	$12,013	
340-0000-361-10-00	GENERAL OPERATING INTEREST	($195,898)	($195,898)	$0	
	TOTAL FIRE IMPACT FEE REVENUES	($1,370,311)	($1,188,808)	$181,503	-13.2%

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
340-6510-522-31-00	PROFESSIONAL SERVICES	$25,000	$0	($25,000)	
340-6510-522-64-00	MACHINERY & EQUIPMENT	$0	$112,400	$112,400	
340-9020-581-91-01	INTERFUND TRANSFER, GEN FUND	$75,735	$76,408	$673	
340-9020-581-91-20	DEBT SERVICE	$1,000,000	$1,000,000	$0	
340-9595-522-99-00	CONTINGENCY	$269,576	$0	($269,576)	
	TOTAL FIRE IMPACT FEE EXPENDITURES	$1,370,311	$1,188,808	($181,503)	-13.2%

VARIANCE EXPLANATIONS

REVENUE (+$500,000) : EXPENDITURE (+$10,000)

Element	Account	Change	Explanation of Variance
64-00	Machinery & Equipment	$112,400	Vehicles for new positions created by growth (Batallion Chief and Division Chief)

MOBILITY IMPACT FEE FUND (350)

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	(Increase)/ Decrease	% Change
350-0000-301-00-00	PRIOR YEAR FUND BALANCE	$0	($6,449,658)	($6,449,658)	
350-0000-324-41-00	MOBILITY FEE, RESIDENTIAL	($17,401,200)	($8,501,000)	$8,900,200	
350-0000-324-42-00	MOBILITY FEE, COMMERCIAL	($1,000,000)	($750,000)	$250,000	
350-0000-361-10-00	GENERAL OPERATING INTEREST	($934,428)	($934,428)	$0	
	TOTAL MOBILITY IMPACT FEE REVENUES	($19,335,628)	($16,635,086)	$2,700,542	-14.0%

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
350-7010-541-49-10	OTHER CURRENT CHARGES	$0	$2,400,000	$2,400,000	
350-9000-581-91-20	DEBT SERVICE	$2,053,080	$2,053,190	$110	
350-9000-587-81-00	TRANSFERS TO OTHER GOVT	$4,000,000	$0	($4,000,000)	
350-9020-581-91-01	TRANSFER TO GENERAL FUND	$366,638	$411,896	$45,258	
350-9020-581-91-30	CAPITAL PROJECTS	$1,400,000	$11,770,000	$10,370,000	
350-9595-541-99-00	CONTINGENCY	$11,515,910	$0	($11,515,910)	
	TOTAL MOBILITY IMPACT FEE EXPENDITURES	$19,335,628	$16,635,086	($2,700,542)	-14.0%

VARIANCE EXPLANATIONS
REVENUE (+ $500,000) : EXPENDITURE (+ $10,000)

Element	Account	Change	Explanation of Variance
301-00-00	Prior Year Fund Balance	($6,449,658)	Increase in prior year fund balance to fund capital projects.
324-41-00	Mobility Fee, Residential	$8,900,200	Impact fee agreements are lowering the amount of impact fee revenue received. Developers are constructing necessary roads more efficiently and more cost effectively with impact fee credits.
49-10	Other current charges	$2,400,000	Account now used to record the transfer of 19.45% of mobility impact fees collected to Osceola County.
91-01	Interfund Transfer - General Fund	$45,258	5% of FY 24/25 impact fees transferred to the General Fund per municipal code 17.10.H.
91-30	Interfund Transfer - Cap Projects	$10,370,000	Project ST2305 Massachusetts Ave Ext and project ST2603 Lasalle Ave Ext.

SANITATION IMPACT FEE FUND (490)

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	(Increase)/ Decrease	% Change
490-0000-301.00-00	PRIOR YEAR FUND BALANCE	($59,984)	($148,034)	($88,050)	
490-0000-324.21-00	PHYSICAL ENV - RESIDENTIAL	($769,152)	($710,500)	$58,652	
490-0000-324.22-00	PHYSICAL ENV - COMMERCIAL	($54,850)	($55,452)	($602)	
490-0000-361.10-00	GENERAL OPERATING INTEREST	($36,014)	($36,014)	$0	
	TOTAL SANITATION IMPACT FEE REVENUES	($920,000)	($950,000)	($30,000)	3.3%

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
490-7071-534.64-00	MACHINERY & EQUIPMENT	$920,000	$950,000	$30,000	
490-9020-534.99-00	CONTINGENCY	$0	$0	$0	
	TOTAL SANITATION IMPACT FEE FUND	$920,000	$950,000	$30,000	3.3%

VARIANCE EXPLANATIONS
REVENUE (+$500,000) : EXPENDITURE (+$10,000)

Element	Account	Change	Explanation of Variance
64-00	Machinery & Equipment	$30,000	Increase in cost of two new sideloaders.

SANITATION FUND (440)

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	(Increase)/ Decrease	% Change
440-0000-301-00-00	PRIOR YEAR FUND BALANCE	($206,978)	$0	$206,978	
440-0000-323-41-00	FRANCHISE FEES	($28,088)	$0	$28,088	
440-0000-341.90-01	ADMINISTRATIVE FEES	$0	($49,878)	($49,878)	
440-0000-343-41-70	COLLECTION FEES - RES	($8,520,000)	($10,847,709)	($2,327,709)	
440-0000-343-41-71	COLLECTION FEES - COMM	($156,000)	($264,000)	($108,000)	
440-0000-343-41-72	DUMPSTER FEES	($2,114,232)	($2,510,715)	($396,483)	
440-0000-343-41-73	LANDFILL FEES - NON CITY	($5,529,975)	($5,891,300)	($361,325)	
440-0000-343-41-74	LANDFILL FEES - CITY	($2,760,000)	($2,453,405)	$306,595	
440-0000-343-41-75	OTHER CHARGES	($383,220)	($440,593)	($57,373)	
440-0000-343-41-76	MISC REVENUE	($6,000)	($15,000)	($9,000)	
440-0000-343-41-81	RECYCLE-SCRAP METAL	($62,868)	($70,576)	($7,708)	
440-0000-343-41-88	RECYCLE-CARDBOARD	($40,980)	$0	$40,980	
440-0000-343-41-90	RECYCLE-COMINGLE CURBSIDE	($152,532)	($80,613)	$71,919	
440-0000-350-41-00	SOLID WASTE	($10,000)	($10,000)	$0	
440-0000-361-10-00	GENERAL OPERATING INTEREST	($25,000)	($74,856)	($49,856)	
	TOTAL SANITATION FUND REVENUES	($19,995,873)	($22,708,645)	($2,712,772)	13.6%

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
440-7071-534.14-00	OVERTIME	$112,203	$112,203	$0	
440-7071-534.31-00	PROFESSIONAL SERVICES	$305,225	$630,225	$325,000	
440-7071-534.31-01	MEDICAL CARE	$150	$150	$0	
440-7071-534.34-00	OTHER CONTRACTUAL SERVICE	$2,317,708	$2,391,000	$73,292	
440-7071-534.40-00	TRAVEL & PER DIEM	$3,325	$1,175	($2,150)	
440-7071-534.41-00	COM.SERV/DEV/ACCESSORIES	$325	$500	$175	
440-7071-534.42-00	MAIL & FREIGHT	$37,500	$5,000	($32,500)	
440-7071-534.44-00	RENTALS & LEASES	$17,987	$9,487	($8,500)	
440-7071-534.46-00	REPAIRS & MAINTENANCE	$35,000	$36,500	$1,500	
440-7071-534.46-01	MAINTENANCE CONTRACTS	$0	$15,000	$15,000	
440-7071-534.47-00	PRINTING & BINDING	$8,300	$5,800	($2,500)	
440-7071-534.48-00	PROMOTIONAL ACTIVITIES	$7,800	$4,000	($3,800)	
440-7071-534.51-00	OFFICE SUPPLIES	$4,100	$3,500	($600)	
440-7071-534.52-00	OPERATING SUPPLIES	$464,991	$511,575	$46,584	
440-7071-534.52-15	TAXABLE UNIFORM	$8,700	$8,700	$0	
440-7071-534.52-16	UNIFORM EXEMPT FROM WAGES	$5,000	$5,000	$0	
440-7071-534.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$1,724	$1,100	($624)	
440-7071-534.55-00	TRAINING	$1,195	$1,195	$0	
440-7071-534.64-00	C/O EQUIPMENT & MACHINERY	$36,480	$475,000	$438,520	
440-7072-534.14-00	OVERTIME	$127,584	$127,584	$0	
440-7072-534.31-00	PROFESSIONAL SERVICES	$360,450	$200,450	($160,000)	
440-7072-534.31-01	MEDICAL CARE	$300	$300	$0	
440-7072-534.34-00	OTHER CONTRACTUAL SERVICE	$5,657,978	$5,926,688	$268,710	

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
440-7072-534.40-00	TRAVEL & PER DIEM	$18,420	$8,600	($9,820)	
440-7072-534.41-00	COM.SERV/DEV/ACCESSORIES	$400	$1,800	$1,400	
440-7072-534.42-00	MAIL & FREIGHT	$5,100	$600	($4,500)	
440-7072-534.44-00	RENTALS & LEASES	$887	$1,493	$606	
440-7072-534.46-00	REPAIRS & MAINTENANCE	$58,500	$58,500	$0	
440-7072-534.46-01	MAINTENANCE CONTRACTS	$143,000	$143,151	$151	
440-7072-534.47-00	PRINTING & BINDING	$1,000	$1,000	$0	
440-7072-534.48-00	PROMOTIONAL ACTIVITIES	$3,340	$3,000	($340)	
440-7072-534.49-00	OTHER CURRENT CHARGES	$0	$10,000	$10,000	
440-7072-534.51-00	OFFICE SUPPLIES	$4,270	$2,000	($2,270)	
440-7072-534.52-00	OPERATING SUPPLIES	$39,800	$11,000	($28,800)	
440-7072-534.52-15	TAXABLE UNIFORM	$7,151	$7,151	$0	
440-7072-534.52-16	UNIFORM EXEMPT FROM WAGES	$4,400	$4,400	$0	
440-7072-534.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$1,650	$700	($950)	
440-7072-534.55-00	TRAINING	$12,385	$6,590	($5,795)	
440-7072-534.63-00	CAPITAL OUTLAY OTHER IMPV	$105,000	$0	($105,000)	
440-7072-534.64-00	C/O EQUIPMENT & MACHINERY	$0	$845,000	$845,000	
440-9020-581.91-00	INTRAGOVERMENT TRANSFERS	$1,540,087	$1,878,431	$338,344	
	TOTAL SANITATION FUND EXPENDITURES	$11,459,415	$13,455,548	$1,996,133	17.4%
	SALARIES	$2,752,873	$3,105,956	$353,083	
	BENEFITS	$1,507,495	$1,653,067	$145,572	
	UTILITIES	$34,200	$34,200	$0	
	INSURANCE	$185,409	$239,720	$54,311	
	ALLOCATED ADMIN CHARGES	$1,207,631	$1,204,754	($2,877)	
	VEHICLE MAINTENANCE/FUEL	$2,848,850	$3,015,400	$166,550	
	GRAND TOTAL SANITATION FUND EXPENDITURES	$19,995,873	$22,708,645	$2,712,772	13.6%

Element	Account	Change	Explanation of Variance
343-41-70	COLLECTION FEES - RES	($2,327,709)	Revenue increase from annexations and normal growth.

VARIANCE REPORT BY DEPARTMENT/DIVISION
Variance of $10,000 or more over prior budget

Department: Public Works

440-7071-534 Refuse Collection

Element	Account	Change $	Explanation of Variance
31-00	Professional	$325,000	Increased customer base resulting in increase payment to Toho for billing services.
34-00	Contractual Services	$73,292	Estimated cost for increased tonnage at Transfer Station.
46-01	Maintenance Contracts	$15,000	Cost of Samsara contract.
52-00	Operating Supplies	$46,584	Increased cost for new dumpsters and carts. Estimated cost for replacement carts (aging carts).
64-00	Machinery & Equipment	$438,520	One ASL replacement truck.

440-7072-534 Transfer Station

Element	Account	Change $	Explanation of Variance
34-00	Contractual Services	$268,710	Estimated cost for increased tonnage at JED Landfill.
49-00	Other Current Charges	$10,000	Cost for anticipated legal ads.
64-00	Machinery & Equipment	$845,000	Replacement equipment for the transfer station (yard mule, loader, and tractor trailer).

440-9020-581 Administrative & General

Element	Account	Change $	Explanation of Variance
91-00	Intragovernment Transfers	$338,344	Increase in 2025 sales with 9.5% transferred to the General Fund.

STORMWATER FUND (450)

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	(Increase)/ Decrease	% Change
450-0000-301-00-00	PRIOR YEAR FUND BALANCE	($951,585)	$0	$951,585	
450-0000-343-70-00	COMMERICAL	($1,347,542)	($1,408,937)	($61,395)	
450-0000-343-71-00	RESIDENTIAL	($3,771,679)	($3,928,519)	($156,840)	
450-0000-361-10-00	GENERAL OPERATING INTEREST	($77,508)	($77,134)	$374	
	TOTAL STORMWATER FUND REVENUES	($6,148,314)	($5,414,590)	$733,724	-11.9%

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
450-7063-538.22-00	OVERTIME	$8,285	$2,865	($5,420)	
450-7063-538.31-00	PROFESSIONAL SERVICES	$140,000	$140,000	$0	
450-7063-538.34-00	OTHER CONTRACTUAL SERVICE	$270,000	$270,000	$0	
450-7063-538.40-00	TRAVEL & PER DIEM	$3,874	$1,400	($2,474)	
450-7063-538.41-00	COM.SERV/DEV/ACCESSORIES	$200	$200	$0	
450-7063-538.42-00	MAIL & FREIGHT	$3,750	$1,000	($2,750)	
450-7063-538.44-00	RENTALS & LEASES	$2,000	$2,000	$0	
450-7063-538.46-00	REPAIRS & MAINTENANCE	$2,250	$3,750	$1,500	
450-7063-538.46-01	MAINTENANCE CONTRACTS	$101,649	$103,649	$2,000	
450-7063-538.48-00	PROMOTIONAL ACTIVITIES	$2,550	$1,800	($750)	
450-7063-538.49-00	OTHER CURRENT CHARGES	$1,800	$0	($1,800)	
450-7063-538.51-00	OFFICE SUPPLIES	$1,400	$900	($500)	
450-7063-538.52-00	OPERATING SUPPLIES	$31,460	$37,260	$5,800	
450-7063-538.52-15	TAXABLE UNIFORM	$7,520	$6,340	($1,180)	
450-7063-538.52-16	UNIFORM EXEMPT FROM WAGES	$4,400	$4,400	$0	
450-7063-538.53-00	ROAD MATERIALS & SUPPLIES	$69,004	$70,543	$1,539	
450-7063-538.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$2,500	$2,000	($500)	
450-7063-538.55-00	TRAINING	$30,060	$29,605	($455)	
450-7063-538.62-00	BUILDINGS	$40,000	$0	($40,000)	
450-7063-538.64-00	C/O MACHINERY & EQUIPMENT	$65,000	$1,140,000	$1,075,000	
450-9020-581.91-00	INTRAGOVERMENT TRANSFERS	$418,023	$493,536	$75,513	
450-9020-581.91-20	DEBT SERVICE	$280,078	$0	($280,078)	
450-9020-581.99-62	FUTURE CAPITAL PURCHASES	$0	$412,534	$412,534	
450-9595-699.31-00	PROFESSIONAL SERVICES	$500,000	$0	($500,000)	
450-9595-699.34-00	OTHER CONTRACTUAL SERVICE	$1,800,000	$50,000	($1,750,000)	
	TOTAL STORMWATER FUND EXPENDITURES	$3,785,803	$2,773,782	($1,012,021)	-26.7%
	SALARIES	$1,174,242	$1,237,819	$63,577	
	BENEFITS	$691,966	$708,481	$16,515	
	UTILITIES	$15,000	$15,000	$0	
	INSURANCE	$39,115	$67,175	$28,060	
	ALLOCATED ADMIN CHARGES	$291,938	$444,583	$152,645	
	VEHICLE MAINTENANCE/FUEL	$150,250	$167,750	$17,500	
	GRAND TOTAL STORMWATER FUND EXPENDITURES	$6,148,314	$5,414,590	($733,724)	-11.9%

VARIANCE REPORT BY DEPARTMENT/DIVISION
Variance of $10,000 or more over prior budget

Department: Public Works

450-7063-538 Stormwater

Element	Account	Change $	Explanation of Variance
64-00	Machinery & Equipment	$1,075,000	Jet Vac replacement, sweeper, and F-250.

450-9020-581 Administrative & General

Element	Account	Change $	Explanation of Variance
91-00	Intragovernment Transfer	$75,513	Increase in 2025 sales (9.5% transferred to the General Fund)
99-62	Future Capital Purchases	$412,534	Increase in contingency expenditures for future capital projects.

450-9595-699 Administrative & General

Element	Account	Change $	Explanation of Variance
None			

BUILDING PERMIT FUND (460)

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	(Increase)/ Decrease	% Change
460-0000-301-00-00	PRIOR YEAR FUND BALANCE	($885,855)	$0	$885,855	
460-0000-322-00-00	PERMITS, FEES, SPEC ASSESS	($4,084,720)	($4,084,720)	$0	
460-0000-322-90-01	OTHER ADMIN FEES	($20,000)	($20,000)	$0	
460-0000-329-20-00	BUILDING MISC FEES	($95,940)	($95,940)	$0	
460-0000-329-27-00	TECHNOLOGY FEE	($90,098)	($90,098)	$0	
460-0000-361-10-00	GENERAL OPERATING INTEREST	($231,204)	($231,204)	$0	
	TOTAL BUILDING PERMIT FUND REVENUES	($5,407,817)	($4,521,962)	$885,855	-16.4%

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
460-5510-515.14-00	OVERTIME	$3,000	$3,000	$0	
460-5510-515.31-00	PROFESSIONAL SERVICES	$630,500	$35,500	($595,000)	
460-5510-515.34-00	OTHER CONTRACTUAL SERVICE	$58,200	$58,250	$50	
460-5510-515.40-00	TRAVEL & PER DIEM	$30,314	$32,643	$2,329	
460-5510-515.41-00	COM.SERV/DEV/ACCESSORIES	$500	$500	$0	
460-5510-515.42-00	MAIL & FREIGHT	$1,750	$3,000	$1,250	
460-5510-515.44-00	LEASES	$28,572	$6,551	($22,021)	
460-5510-515.46-00	REPAIRS & MAINTENANCE	$7,250	$37,500	$30,250	
460-5510-515.46-01	MAINTENANCE CONTRACTS	$178,575	$224,038	$45,463	
460-5510-515.47-00	PRINTING & BINDING	$5,675	$5,825	$150	
460-5510-515.48-00	PROMOTIONAL ACTIVITIES	$9,000	$10,000	$1,000	
460-5510-515.49-00	OTHER CURRENT CHARGES	$6,055	$100	($5,955)	
460-5510-515.51-00	OFFICE SUPPLIES	$3,500	$4,000	$500	
460-5510-515.52-00	OPERATING SUPPLIES	$3,350	$9,350	$6,000	
460-5510-515.52-15	TAXABLE UNIFORM	$7,850	$9,500	$1,650	
460-5510-515.52-16	UNIFORM EXEMPT FROM WAGES	$1,800	$1,800	$0	
460-5510-515.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$9,572	$13,690	$4,118	
460-5510-515.55-00	TRAINING	$43,156	$43,623	$467	
460-5510-515.64-00	MACHINERY & EQUIPMENT	$306,900	$0	($306,900)	
460-9020-515-99-00	CONTINGENCY	$0	$207,625	$207,625	
	TOTAL BUILDING PERMIT FUND EXPENDITURES	$1,335,519	$706,495	($629,024)	-47.1%
	SALARIES	$2,037,897	$1,989,195	($48,702)	
	BENEFITS	$951,783	$989,147	$37,364	
	UTILITIES	$18,000	$18,000	$0	
	INSURANCE	$40,490	$49,074	$8,584	
	ALLOCATED ADMIN CHARGES	$1,000,128	$748,051	($252,077)	
	VEHICLE MAINTENANCE/FUEL	$24,000	$22,000	($2,000)	
	GRAND TOTAL BUILDING PERMIT FUND EXPENDITURES	$5,407,817	$4,521,962	($885,855)	-16.4%

VARIANCE REPORT BY DEPARTMENT/DIVISION
Variance of $10,000 or more over prior budget

Department: Building

460-5510-515 Building Fund

Element	Account	Increase $	Explanation of Variance
46-00	Repairs & Maintenance	$30,250	Anticipated emergency repairs to the escalator.
46-01	Maintenance Contracts	$45,463	Costs for new software including ProjectDox and Selectron application portal.

460-9020-515 Administrative & General

Element	Account	Increase $	Explanation of Variance
99-00	Contingency-Restricted	$207,485	Increase in budgeted contingency.

	Permits Issued				Permits Issued			
	Residential	Commercial	All Other	Combined	Residential	Commercial	All Other	Combined
	FY 2026				FY 2025			
OCT	134	0	482	616	148	0	386	534
NOV	69	3	385	457	174	1	410	585
DEC	91	7	302	400	133	3	456	592
JAN	62	1	379	442	137	0	484	621
FEB	78	1	433	512	86	5	378	469
MAR	95	2	343	440	144	3	351	498
APR	96	4	381	481	133	1	435	569
MAY	72	4	281	357	121	2	397	520
JUN	120	3	428	551	177	0	457	634
JUL	0	0	0	0	164	5	610	779
AUG	0	0	0	0	71	1	416	488
SEPT	0	0	0	0	95	1	427	523
TOTAL	817	25	3,414	4,256	1,583	22	5,207	6,812
Month Avg	91	3	379	473	132	2	434	568

MOTOR POOL FUND (510)

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	(Increase)/ Decrease	% Change
510-0000-361-10-00	GENERAL OPERATING INTEREST	($33,023)	($12,525)	$20,498	
510-0000-393-50-10	INTERNAL SERVICES, LABOR	($1,196,520)	($1,119,563)	$76,957	
510-0000-393-50-20	INTERNAL SERVICES, PARTS	($1,500,000)	($1,400,000)	$100,000	
510-0000-393-50-40	INTERNAL SERVICES, OUTSIDE REP	($935,695)	($1,099,572)	($163,877)	
	TOTAL MOTOR POOL REVENUES	($3,665,238)	($3,631,660)	$33,578	-0.9%

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
510-7040-592.14-00	OVERTIME	$21,214	$21,214	$0	
510-7040-592.40-00	TRAVEL & PER DIEM	$450	$3,300	$2,850	
510-7040-592.41-00	COM.SERV/DEV/ACCESSORIES	$2,000	$2,000	$0	
510-7040-592.42-00	MAIL & FREIGHT	$2,000	$200	($1,800)	
510-7040-592.46-00	REPAIRS & MAINTENANCE	$24,000	$24,000	$0	
510-7040-592.46-01	MAINTENANCE CONTRACTS	$30,800	$20,800	($10,000)	
510-7040-592.46-04	WORK ORDERS	$2,215,392	$2,200,000	($15,392)	
510-7040-592.47-00	PRINTING & BINDING	$600	$200	($400)	
510-7040-592.49-00	OTHER CURRENT CHARGES	$500	$0	($500)	
510-7040-592.51-00	OFFICE SUPPLIES	$900	$900	$0	
510-7040-592.52-00	OPERATING SUPPLIES	$70,000	$67,000	($3,000)	
510-7040-592.52-15	TAXABLE UNIFORM	$2,925	$2,925	$0	
510-7040-592.52-16	UNIFORM EXEMPT FROM WAGES	$1,600	$1,600	$0	
510-7040-592.54-00	BOOKS,PUBS,SUBS,& MEMBSHP	$500	$300	($200)	
510-7040-592.55-00	TRAINING	$10,000	$16,000	$6,000	
510-7040-592.64-00	C/O EQUIPMENT & MACHINERY	$25,000	$0	($25,000)	
	TOTAL MOTOR POOL FUND	$2,407,881	$2,360,439	($47,442)	-2.0%
	SALARIES	$561,738	$576,405	$14,667	
	BENEFITS	$283,788	$295,323	$11,535	
	UTILITIES	$24,000	$24,000	$0	
	INSURANCE	$23,514	$23,738	$224	
	ALLOCATED ADMIN CHARGES	$350,317	$337,755	($12,562)	
	VEHICLE MAINTENANCE/FUEL	$14,000	$14,000	$0	
	GRAND TOTAL MOTOR POOL FUND	$3,665,238	$3,631,660	($33,578)	-0.9%

VARIANCE EXPLANATIONS

REVENUE (+ $500,000) : EXPENDITURE (+ $10,000)

Element	Account	Change	Explanation of Variance

SELF INSURANCE - HEALTH FUND (520)

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	(Increase)/ Decrease	% Change
520-0000-341.20-01	HMO EMPLOYEE	($7,498,418)	($8,722,738)	($1,224,320)	
520-0000-341.20-02	HMO SPOUSE	($288,104)	($262,821)	$25,283	
520-0000-341.20-03	HMO CHILDREN	($286,400)	($306,953)	($20,553)	
520-0000-341.20-04	HMO FAMILY	($1,003,111)	($1,049,849)	($46,738)	
520-0000-341.20-09	HMO EMPLOYEE CONTRIBUTION	($509,678)	($750,729)	($241,051)	
520-0000-361.10-00	GENERAL OPERATING INTEREST	($43,059)	($43,059)	$0	
520-0000-369.90-00	OTHER MISC REVENUE	($220,000)	($407,676)	($187,676)	
	TOTAL SELF INSURANCE - HEALTH REVENUES	($9,848,770)	($11,543,825)	($1,695,055)	17.2%

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
520-3020-513.31-01	MEDICAL CARE-PHYSICAL	$8,632,275	$10,078,245	$1,445,970	
520-3020-513.31-06	HEALTH CARE ADMIN FEE	$300,000	$300,000	$0	
520-3020-513.31-07	WELLNESS PROGRAM	$30,000	$30,000	$0	
520-3020-513.34-00	CONTRACTUAL SERVICE	$4,780	$4,780	$0	
520-3020-513.41-00	COMM SERV/ACCESSORIES	$1,200	$1,200	$0	
520-3020-513.45-00	INSURANCE	$753,081	$1,102,682	$349,601	
520-3020-513.46-00	REPAIRS & MAINTENANCE	$4,000	$4,000	$0	
520-3020-513.49-00	OTHER CURRENT CHARGES	$2,600	$2,918	$318	
520-3020-513.52-50	EMPLOYEE INCENTIVE	$0	$20,000	$20,000	
520-3020-513.99-10	CONTINGENCY	$120,834	$0	($120,834)	
	TOTAL SELF INSURANCE - HEALTH EXPENDITURES	$9,848,770	$11,543,825	$1,695,055	17.2%

VARIANCE EXPLANATIONS
REVENUE (+ $500,000) : EXPENDITURE (+ $10,000)

Element	Account	Change	Explanation of Variance
31-01	Medical Care-Physical	$1,445,970	Estimated increase in medical claims due to higher number of staff covered.
45-00	Insurance	$349,601	Increase in stop loss premium.
52-50	Employee Incentive	$20,000	Reimbursable wellness program items.

SELF INSURANCE - WORKERS COMP FUND (525)

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
525-0000-301.00-00	PRIOR YEAR FUND BALANCE	$0	$0	$0	
525-0000-341.20-15	WORKERS COMPENSATION	($1,024,400)	($1,247,646)	($223,246)	
525-0000-361.10-00	GENERAL OPERATING INTEREST	($29,205)	($29,205)	$0	
	TOTAL SELF INS - WORKERS COMP REVENUES	($1,053,605)	($1,276,851)	($223,246)	21.2%

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
525-3020-513.31-00	PROFESSIONAL SERVICES	$2,500	$2,500	$0	
525-3020-513.31-01	MEDICAL CARE-PHYSICAL	$550,000	$550,000	$0	
525-3020-513.31-08	WORKERS COMP ADMIN FEE	$50,452	$50,452	$0	
525-3020-513.45-00	INSURANCE	$198,272	$248,046	$49,774	
525-3020-513.46-01	MAINTENANCE CONTRACTS	$15,000	$20,000	$5,000	
525-3020-513.49-50	EMPLOYEE INCENTIVE	$25,000	$20,000	($5,000)	
525-3020-513.52-50	EMPLOYEE INCENTIVE	$0	$5,000	$5,000	
525-3020-513.99-10	CONTINGENCY	$212,381	$380,853	$168,472	
	TOTAL SELF INS - WORKERS COMP EXPENDITURES	$1,053,605	$1,276,851	$223,246	21.2%

VARIANCE EXPLANATIONS
REVENUE (+ $500,000) : EXPENDITURE (+ $10,000)

Element	Account	Change	Explanation of Variance
45-00	Insurance	$49,774	Increase in policy rate for excess workers compensation coverage.
99-10	Contingency	$168,472	Increased in budgeted contingency due to increase in revenues.

ECONOMIC DEVELOPMENT FUND (630)

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
630-0000-301.00-00	PRIOR YEAR FUND BALANCE	($142,432)	($50,961)	$91,471	
630-0000-361.10-00	GENERAL OPERATING INTEREST	($8,559)	($8,559)	$0	
630-0000-362.10-10	2901 17TH STREET	($198,162)	($198,162)	$0	
630-0000-381.00-01	INTERFUND TRANSFER, GEN FUND	($250,000)	$0	$250,000	
	TOTAL ECONOMIC DEVELOPMENT REVENUES	($599,153)	($257,682)	$341,471	-57.0%

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
630-5512-552.14.00	OVERTIME	$1,500	$1,000	($500)	
630-5512-552.31.00	PROFESSIONAL SERVICES	$164,000	$185,000	$21,000	
630-5512-552.40.00	TRAVEL & PER DIEM	$5,000	$1,927	($3,073)	
630-5512-552.42.00	MAIL & FREIGHT	$50	$50	$0	
630-5512-552.44.00	RENTALS & LEASES	$3,000	$0	($3,000)	
630-5512-552.46-01	MAINTENANCE CONTRACTS	$29,400	$0	($29,400)	
630-5512-552.47.00	PRINTING & BINDING	$1,000	$1,500	$500	
630-5512-552.48.00	PROMOTIONAL ACTIVITIES	$38,000	$6,000	($32,000)	
630-5512-552.49.00	OTHER CURRENT CHARGES	$15,000	$0	($15,000)	
630-5512-552.51.00	OFFICE SUPPLIES	$2,000	$500	($1,500)	
630-5512-552.52.00	OPERATING SUPPLIES	$1,000	$500	($500)	
630-5512-552.52.15	TAXABLE UNIFORM	$250	$0	($250)	
630-5512-552.54.00	BOOKS,PUBS,SUBS & MEMBSHP	$12,100	$10,504	($1,596)	
630-5512-552.55.00	TRAINING	$4,145	$2,250	($1,895)	
	TOTAL ECONOMIC DEVELOPMENT FUND	$276,445	$209,231	($67,214)	-24.3%
	SALARIES	$202,503	$10,869	($191,634)	
	BENEFITS	$80,850	$5,361	($75,489)	
	UTILITIES	$2,400	$2,400	$0	
	INSURANCE	$36,405	$29,821	($6,584)	
	VEHICLE MAINTENANCE/FUEL	$550	$0	($550)	
	GRAND TOTAL ECONOMIC DEVELOPMENT FUND	$599,153	$257,682	($341,471)	-57.0%

VARIANCE EXPLANATIONS
REVENUE (+ $500,000) : EXPENDITURE (+ $10,000)

Element	Account	Change	Explanation of Variance
31-00	Professional Services	$21,000	Business attraction consultant

COMMUNITY REDEVELOPMENT AGENCY FUND (645)

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
645-0000-338.10-00	OSCEOLA COUNTY-BOCC	($1,370,554)	($1,482,529)	($111,975)	
645-0000-361.10-00	GENERAL OPERATING INTEREST	($95,644)	($95,644)	$0	
645-0000-362.60-00	900 OHIO AVENUE	($18,000)	$0	$18,000	
645-0000-381.00-00	INTERFUND TRANSFER, GEN FUND	($821,105)	($958,088)	($136,983)	
	TOTAL CRA REVENUES	($2,305,303)	($2,536,261)	($230,958)	10.0%

Account	Account Name	FY 25/26 Original Budget	FY 26/27 Proposed Budget	Increase/ (Decrease)	% Change
645-6450-552.31-00	PROFESSIONAL SERVICES	$185,000	$81,200	($103,800)	
645-6450-552.32-00	AUDIT FEES	$7,200	$7,200	$0	
645-6450-552.34-00	OTHER CONTRACTUAL SERVICE	$400,000	$650,000	$250,000	
645-6450-552.40-00	TRAVEL & PER DIEM	$4,000	$5,724	$1,724	
645-6450-552.42-00	MAIL & FREIGHT	$250	$250	$0	
645-6450-552.44-00	LEASES	$7,000	$6,000	($1,000)	
645-6450-552.46-01	MAINTENANCE CONTRACTS	$15,400	$0	($15,400)	
645-6450-552.47-00	PRINTING & BINDING	$4,000	$0	($4,000)	
645-6450-552.48-00	PROMOTIONAL ACTIVITIES	$2,500	$2,500	$0	
645-6450-552.49-00	OTHER CURRENT CHARGES	$6,400	$800	($5,600)	
645-6450-552.51-00	OFFICE SUPPLIES	$2,500	$0	($2,500)	
645-6450-552.52-00	OPERATING SUPPLIES	$1,500	$600	($900)	
645-6450-552.52-15	TAXABLE UNIFORM	$250	$0	($250)	
645-6450-552.54-00	BOOKS,PUBS,SUBS & MEMBSHP	$1,295	$1,045	($250)	
645-6450-552.55-00	TRAINING	$6,975	$4,325	($2,650)	
645-6450-552.61-00	LAND	$400,000	$293,693	($106,307)	
645-6450-581-91-30	TRANSFERS - CAPITAL PROJECTS	$962,845	$1,300,000	$337,155	
	TOTAL CRA FUND	$2,007,115	$2,353,337	$346,222	17.2%
	SALARIES	$104,397	$44,738	($59,659)	
	BENEFITS	$53,385	$22,119	($31,266)	
	UTILITIES	$10,000	$6,000	($4,000)	
	INSURANCE	$7,422	$4,560	($2,862)	
	ALLOCATED ADMIN CHARGES	$122,784	$105,507	($17,277)	
	VEHICLE FUEL	$200	$0	($200)	
	GRAND TOTAL CRA FUND	$2,305,303	$2,536,261	$230,958	10.0%

VARIANCE EXPLANATIONS

REVENUE (+$500,000) : EXPENDITURE (+ $10,000)

Element	Account	Change	Explanation of Variance
34-00	Contractual Services	$250,000	Gateway and Wayfinding sign projects.
91-30	Transfer - Capital Projects	$337,155	Increase in transfer to project PW2402 Downtown Mixed Use Development