

City of Rehoboth Beach
March 21, 2025 Budget Meeting #5

Page	Description
2-3	Budget Summary
4-5	General Fund Revenue
6	General Fund Expenditures by Department
7-8	Capital Budget
9	Mayor and Commissioners Expenditures
10	Finance Department Expenditures
11-12	Administration & Finance Combined
13-14	Administration
15	Alderman Expenditures
16	IT Department Expenditures
17	Building and Licensing Expenditures
18	Communications Expenditures
19	Police Department Expenditures
21	Streets and Refuse Expenditures
22	Fleet Services Expenditures
23	Comfort Stations Expenditures
24	Building and Grounds Expenditures
25	911 Dispatch
26	Parking Department Expenditures
27-28	Parks, Tennis and Recreation Expenditures
29	Beach Patrol Expenditures
30	Bandstand Expenditures
31	Parking Permits Dept. Expenditures
32	Contributions Supporting Non-Profit Org.
33	Treasurer Expenditures
34	Police Grant Expenditures
35	Debt Service Expenditures General Fund
36	Water Fund Revenue
37-38	Water Fund Expenditures
39	Wastewater Fund Revenue
40-41	Wastewater Fund Expenditures
42	Municipal Street Aid Fund Revenue
43	Police Grant Fund Revenue
44	Municipal Street Aid Fund Expenditures
45	Police Grant Fund Expenditures
46	Salaries Budgeted Expenditures
47	Medical Insurance Budgeted Expenditures

City of Rehoboth Beach
FY2026 Budget Meeting #5 March 21, 2025

	2024 ACTUAL	2025 BUDGET	2025 ACTUAL 3/11/2025	2025 PROJ.	2026 PRELIM.	2027 Projection
Revenue General Fund	23,367,143.00	24,572,637.00	25,585,416.70	29,460,228.18	26,268,454.70	28,291,684.09
Other Financing Sources Encumbrance	-	-	-	-	2,483,000.00	-
Mayor/Commissioners	205,606.00	322,688.00	388,404.79	418,217.88	324,023.38	359,866.80
Finance	-	528,165.00	531,629.93	578,663.68	712,352.46	737,846.76
Administration	2,696,400.60	2,181,857.00	1,860,394.55	2,088,272.31	2,466,880.00	2,401,639.29
Alderman	102,456.00	121,714.00	105,488.79	116,169.00	124,320.64	128,549.08
IT	644,570.00	1,021,326.00	733,728.51	851,963.34	1,022,219.25	1,050,699.65
Building & License	803,785.00	972,726.00	871,735.72	951,082.08	1,070,020.50	1,104,471.43
Communications	173,281.00	260,968.00	226,181.14	250,932.37	259,141.19	262,985.14
Police	3,456,322.00	4,066,746.00	3,551,044.09	3,855,862.19	5,445,575.59	5,268,997.68
Streets and Refuse	4,131,673.00	4,905,182.00	3,445,996.45	4,459,220.54	4,552,011.09	5,100,676.57
Fleet Services	222,016.00	299,997.00	269,657.93	293,179.34	341,757.63	338,867.03
Comfort Stations	1,303,641.00	3,935,658.00	3,346,778.55	3,661,367.00	2,877,170.00	405,995.10
Building & Grounds	702,233.00	694,095.00	528,541.29	671,092.27	624,924.41	748,270.03
911 Dispatch	1,051,921.70	1,278,083.00	1,077,973.09	1,160,408.78	1,318,144.77	1,372,641.37
Parking Meter	1,628,454.87	1,396,636.00	1,406,520.81	1,473,594.78	1,694,582.17	1,757,627.65
Parks	537,381.56	528,944.00	515,091.95	599,669.96	962,988.61	868,169.17
Beach Patrol	850,580.35	1,029,580.00	888,983.68	898,530.75	1,305,119.50	1,324,639.58
Recreation & Tennis	52,742.07	26,751.00	27,658.83	-	-	-
Bandstand	267,346.50	273,868.00	239,816.52	252,835.92	280,929.50	289,357.39
Parking Permit	97,833.29	93,875.00	99,929.76	100,469.05	107,861.53	110,483.05
Contributions	353,390.65	365,800.00	353,927.44	406,503.37	435,800.00	435,800.00
Treasurer	1,342.90	1,492.00	1,237.97	-	1,491.80	1,500.55
Grants General Fund	56,996.00	51,530.00	49,615.98	51,085.90	51,530.00	51,575.90
Debt Service	1,316,753.00	1,442,900.00	1,542,795.02	1,621,042.00	2,347,067.12	2,417,479.13
Total Expenditures	20,656,726.49	25,800,581.00	22,063,132.79	24,760,162.51	28,325,911.14	26,538,138.35
Revenue In Excess of Expenditures	2,710,416.51	(1,227,944.00)	3,522,283.91	4,700,065.67	425,543.56	1,753,545.74
Water Fund Revenue	4,995,254.94	4,940,454.00	4,791,434.79	5,366,595.00	4,959,500.00	5,108,285.00
Water Fund Expenditures	2,676,682.00	3,405,653.00	2,822,478.82	3,050,253.90	4,100,181.96	6,599,918.51
Rev in Excess of Exp	2,318,572.94	1,534,801.00	1,968,955.97	2,316,341.10	859,318.04	(1,491,633.51)
Wastewater Department						
Total Wastewater Rev.	6,661,453.43	8,882,028.00	6,272,127.01	6,829,090.89	8,503,033.97	10,275,410.15
Other Financing Sources Encumbrance					1,600,000.00	2,850,000.00
Total Wastewater Exp.	8,767,501.11	9,188,885.00	6,920,761.91	7,526,931.64	11,167,683.00	13,230,186.78
Rev in Excess of Exp.	(2,106,047.68)	(306,857.00)	(648,634.90)	(697,840.75)	(1,064,649.03)	(104,776.63)
Police Grant Fund						
Total Police Grant Rev	50,403.91	51,271.00	51,179.32	52,071.00	55,071.00	55,621.71
Total Police Grant Exp	14,252.00	51,271.00	11,535.75	15,400.00	52,548.44	54,124.89
Rev in Excess of Expend	36,151.91	-	39,643.57	36,671.00	2,522.56	1,496.82
Total MSA Grant Fund						
Total MSA Grant Rev	124,517.72	124,000.00	122,451.06	124,000.00	124,000.00	126,916.00
Total MSA Grant Exp	161,631.84	124,000.00	127,536.41	131,000.00	124,000.00	126,916.00
Rev in Excess of Exp.	(37,114.12)	-	(5,085.35)	(7,000.00)	-	
Grand Total Revenue	35,198,773.00	38,570,390.00	36,822,608.88	41,831,985.07	43,993,059.67	46,707,916.95
Grand Total Expenditures	32,276,793.44	38,570,390.00	31,945,445.68	35,483,748.05	43,770,324.54	46,549,284.53
Total Rev in Excess of Exp	2,921,979.56	-	4,877,163.20	6,348,237.02	222,735.13	158,632.43
Capital Budget Included Above						
Building & Grounds	47,000.00					
Comfort Stations	2,483,000.00					
Streets and Refuse	1,317,680.00					
Fleet Services	35,000.00					
Police Department	80,000.00					
IT	74,000.00					

City of Rehoboth Beach
FY2026 Budget Meeting #5 March 21, 2025

	2024 ACTUAL	2025 BUDGET	2025 ACTUAL 3/11/2025	2025 PROJ.	2026 PRELIM.	2027 Projection
Parks and Recreation	400,000.00					
General Fund	4,436,680.00					
Wastewater Department	5,180,000.00					
Water Department	1,795,000.00					
Total All Funds	11,411,680.00					

General Fund Revenue Budget Fiscal Year 2026 Meeting #5 March 21, 2025

Object	Description	2024	2025	2025	2025	2026 PRELIM.	Variance	% Variance	Variance	% Variance	2027 Projected Budget	Variance 2027
		ACTUAL	BUDGET	ACTUAL 3/11/2025	PROJ.		2025 Proj vs. 2024 Actual	2025 Proj. vs. 2024 Actual	2026 Budget vs. 2024 Actual	2026 Budget vs. 2024 Actual		Budget vs. 2026 Budget
1000-3-000-480410	480410 DEA Grant	7,405.36	-	-	-	-	-	n/a	(7,405.36)	-100.00%	-	-
1000-4-000-480415	480415 LRCIA Grant	100,000.00	-	-	-	-	-	n/a	(100,000.00)	-100.00%	-	-
1000-3-000-480440	480440 Office of Hwy Safety Grants-DU	17,188.78	25,000.00	22,699.52	19,388.00	25,000.00	2,300.48	12.79%	7,811.22	45.44%	25,750.00	750.00
1000-1-000-480460	480460 Grants- Other	-	5,000.00	-	-	5,000.00	5,000.00	n/a	5,000.00	n/a	5,150.00	150.00
1000-3-000-480485	480485 Police Pension Alloc.	136,141.88	89,000.00	127,074.34	127,074.34	125,000.00	(2,074.34)	-6.66%	(11,141.88)	-8.18%	128,750.00	3,750.00
1000-1-000-480500	480500 Sussex County Police Grant	35,000.00	30,000.00	40,000.00	40,000.00	40,000.00	-	0.00%	5,000.00	14.29%	41,200.00	1,200.00
1000-3-000-480580	480580 DOJ Byrne Grant	63,147.51	-	58,394.30	58,394.30	40,000.00	(18,394.30)	-7.53%	(23,147.51)	-36.66%	41,200.00	1,200.00
1000-4-000-480650	480650 Parks and Recreation Grant	3,333.98	-	-	-	-	-	n/a	(3,333.98)	-100.00%	-	-
1000-3-000-480670	480670 911 Emergency Grant	49,126.35	45,345.00	41,568.45	45,345.00	45,345.00	3,776.55	-7.70%	(3,781.35)	-7.70%	46,705.35	1,360.35
1000-1-000-481100	481100 Contributions	-	2,000.00	-	-	-	-	n/a	-	n/a	-	-
1000-4-000-481150	481150 Commemorative Tree Donations	8,050.00	7,000.00	14,050.00	15,000.00	10,000.00	(4,050.00)	86.34%	1,950.00	24.22%	10,300.00	300.00
1000-3-000-481160	481160 Beach Patrol Donations	-	17,280.00	650.00	650.00	17,280.00	16,630.00	n/a	17,280.00	n/a	17,798.40	518.40
1000-3-000-481165	481165 Beach Patrol Troop Fund	15,360.00	10,000.00	15,450.00	15,450.00	15,000.00	(450.00)	0.59%	(360.00)	-2.34%	15,450.00	450.00
1000-3-000-481180	481180 Police Troop Fund	1,550.00	-	2,045.00	3,000.00	-	(2,045.00)	93.55%	(1,550.00)	-100.00%	-	-
1000-2-000-485100	485100 Street Miscellaneous Revenue	35,637.25	2,000.00	10,622.00	12,000.00	2,000.00	(8,622.00)	-66.33%	(33,637.25)	-94.39%	2,060.00	60.00
	Stormwater Utility					-					1,300,000.00	1,300,000.00
TOTAL	Revenue General Fund	23,367,143.00	24,562,812.84	25,585,416.70	29,460,228.18	28,751,454.70	3,166,038.00	26.08%	5,384,311.70	23.04%	28,291,684.09	(459,770.61)

FY2026 General Fund Expenditures Budget Meeting #5 March 21, 2025

	2024	2025	FY2025	FY2025	FY2025 DEBT	2025	2025		FY2026	FY2026	FY2026	
	ACTUAL	BUDGET	OPERATING	CAPITAL	SERVICE	ACTUAL 3-11-2025	PROJ.	2026 PRELIM.	OPERATING	CAPITAL	DEBT SERVICE	CHANGE
Mayor/Commissioners	205,606	322,688	322,688	-	-	388,405	324,023	324,023	324,023	-	-	1,335
Finance	-	528,165	528,165	-	-	531,630	578,664	712,352	712,352	-	-	184,187
Administration	2,696,401	2,181,857	2,181,858	-	-	1,860,395	2,088,272	2,466,880	2,466,880	-	-	285,023
Alderman	102,456	121,714	121,714	-	-	105,489	116,169	124,321	124,321	-	-	2,607
IT	644,570	1,021,326	931,326	90,000	-	733,729	851,963	1,022,219	948,219	74,000	-	893
Building & License	803,785	972,726	972,726	-	-	871,736	951,082	1,070,021	1,070,021	-	-	97,295
Communications	173,281	260,968	260,968	-	-	226,181	250,932	259,141	259,141	-	-	(1,827)
Police	3,456,322	4,066,746	4,041,746	25,000	-	3,551,044	3,855,862	5,445,576	5,365,576	80,000	-	1,378,830
Streets and Refuse	4,131,673	4,905,182	3,228,082	1,680,000	-	3,445,996	4,459,221	4,552,011	3,234,331	1,317,680	-	(353,171)
Fleet Services	222,016	299,997	299,997	-	-	269,658	293,179	341,758	306,758	35,000	-	41,761
Comfort Stations	1,303,641	3,935,658	385,658	3,550,000	-	3,346,779	3,661,367	2,877,170	394,170	2,483,000	-	(1,058,488)
Building & Grounds	702,233	694,095	629,095	65,000	-	528,541	671,092	624,924	577,924	47,000	-	(69,171)
911 Dispatch	1,051,922	1,278,083	1,278,083	-	-	1,077,973	1,160,409	1,318,145	1,318,145	-	-	40,062
Parking Meter	1,628,455	1,396,636	1,396,636	-	-	1,406,521	1,473,595	1,694,582	1,694,582	-	-	297,946
Parks	537,382	528,944	526,044	-	-	515,092	599,670	962,989	562,989	400,000	-	434,045
Beach Patrol	850,580	1,029,580	1,029,580	-	-	888,984	898,531	1,305,120	1,305,120	-	-	275,540
Recreation & Tennis	52,742	26,751	26,751	-	-	27,659	-	-	-	-	-	(26,751)
Bandstand	267,347	273,868	273,868	-	-	239,817	252,836	280,930	280,930	-	-	7,062
Parking Permit	97,833	93,875	93,875	-	-	99,930	100,469	107,862	107,862	-	-	13,987
Contributions	353,391	365,800	365,800	-	-	353,927	406,503	435,800	435,800	-	-	70,000
Treasurer	1,343	1,492	1,492	-	-	1,130	1,238	1,492	1,492	-	-	(0)
Grants General Fund	56,996	51,530	51,530	-	-	49,616	51,086	51,530	51,530	-	-	-
Debt Service	1,316,753	1,442,900	-	-	1,442,900	1,542,795	1,621,042	2,347,067	-	-	2,347,067	904,167
Total Expenditures	20,656,726	25,800,581	18,947,682	5,410,000	1,442,900	22,063,025	24,667,206	28,325,911	21,542,164	4,436,680	2,347,067	2,525,330

Capital Budget Fiscal Year 2026 Meeting #5 March 21, 2025

Line	Department		2026	2027	2028	2029	2030
1	Building & Grounds	Replace HVAC Units in Convention Center Conference Rooms	\$ 17,000	\$ 19,000			
2	Building & Grounds	Replace Heat Pump System Convention Center Conference Room	\$ 20,000				
3	Building & Grounds	Table Replacements	\$ 10,000				
4	Building & Grounds	Convention Center Audio/Visual			\$ 130,000		
5	Building & Grounds	Install Building Automation in City Hall		\$ 90,000			
7	Building & Grounds	Replace Convention Center Doors/Frames		\$ 20,000			
8	Building & Grounds	Repair HVAC in Parking Department Building		\$ 30,000			
6	Building & Grounds	Replace Roof at Museum				\$ 150,000	
9							
10	Account # 10-112	Total Building & Grounds	\$ 47,000	\$ 159,000	\$ 130,000	\$ -	\$ -
11							
13	Comfort Stations	Baltimore Ave Restroom/BP Headquarters (Design)	\$ 83,000				
14	Comfort Stations	Baltimore Ave Restroom/BP Headquarters (Construction/CM/I)	\$ 2,400,000				
15							
16	Account #10-111	Total Comfort Stations	\$ 2,483,000	\$ -	\$ -	\$ -	\$ -
17							
18	Streets & Refuse	City-wide Paving Program (Christian and Munson)	\$ 585,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
19	Streets & Refuse	Sidewalk Improvements	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
20	Streets & Refuse	Storm Sewer Assessment and Repairs (Stockley/Silver Lake Lining)	\$ 200,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
22	Streets & Refuse	Beach Rake Refurbishment	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
23	Streets & Refuse	LED Retrofit Project (Rehoboth Ave FY25 & FY26 and Boardwalk FY27)	\$ 105,000	\$ 475,000	\$ 200,000		
24	Streets & Refuse	Public Works Facility (Design & Construct)	\$ 50,000	TBD			
25	Streets & Refuse	Replace Hook Hoist Container Truck (1999 Volvo)	\$ 257,680			\$ -	
27	Streets & Refuse	Replace Skid Steer (Trade in, out of warranty)	\$ -	\$ 45,000			
28	Streets & Refuse	Boardwalk Restoration		\$ -	\$ -	\$ -	
29	Streets & Refuse	Bayard Ave Stormwater Improvements (Construction Phase I&II)		\$ 250,000	\$ 1,750,000	\$ 1,750,000	
31	Streets & Refuse	Replace Trash Truck (M-20, M-5, and M-6)		\$ 180,000	\$ 180,000	\$ 180,000	
33	Streets & Refuse	Replacement Beach Rake Tractor		\$ 85,000			\$ 85,000
32	Streets & Refuse	Truck Barn			\$ 100,000		
30	Streets & Refuse	Wilmington/Baltimore Avenue Streetscape Project			\$ 1,340,000	\$ 1,180,000	\$ 9,420,000
21	Streets & Refuse	Replace Boardwalk EV Trash Truck			\$ 34,500		
26	Streets & Refuse	EV Vehicle Charging Stations			\$ 150,000	\$ 100,000	
34	Streets & Refuse	Stormwater Basin #40 Design/Construction (Kent/Cookman/Sussex)			\$ 1,200,000	\$ 800,000	
35	Streets & Refuse	Replacement Polaris Vehicle				\$ 17,000	
36	Streets & Refuse	Replace Street Sweeper - Vacuum Type				\$ 230,000	
37							
38	Account # 10-109	Total Streets/Refuse Department	\$ 1,317,680	\$ 1,805,000	\$ 5,724,500	\$ 5,027,000	\$ 10,275,000
39							
40	Fleet Services	Remove and Replace Vehicle Lift	\$ 35,000	\$ -	\$ -	\$ -	\$ -
41							
42	Account # 10-110	Total Fleet Services Department	\$ 35,000	\$ -	\$ -	\$ -	\$ -
43							
44	Beach Patrol	Polaris UTV Replacement			\$ 17,000		
45	Beach Patrol	Jet Ski				\$ 19,000	
46							
47	Account # 10-116	Total Beach Patrol	\$ -	\$ -	\$ 17,000	\$ 19,000	\$ -
48							
49	Parking	Virtual Parking Permit Solution		\$ 50,000			
50							
51	Account # 10-114	Total Parking Department	\$ -	\$ 50,000	\$ -	\$ -	\$ -
52							
53	Police	Shed for Police Equipment (Clty Hall)	\$ 80,000				
54	Police	Cone and Barrier Trailer		\$ 24,000			
55							
56	Account # 10-108	Total Rehoboth Beach Police Department	\$ 80,000	\$ 24,000	\$ -	\$ -	\$ -
57							
58	911 Dispatch Center	24/7 Task Chairs		\$ 9,000			
59							
60	Account # 10-113	Total Rehoboth Beach 911 Dispatch Center	\$ -	\$ 9,000	\$ -	\$ -	\$ -
61							
62	Wastewater	Phase 3B Completion (over remaining SRF Loan)	\$ 2,400,000				
63	Wastewater	Miscellaneous Pump Replacements	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 50,000
64	Wastewater	PLC Replacement (North Shores #1, Newbold, Hickman)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
65	Wastewater	Pump Station Valve Replacements	\$ 110,000	\$ 125,000			
66	Wastewater	Sewer Pipe Rehabilitation Program (North Shores)	\$ 150,000	\$ 100,000	\$ 100,000		
67	Wastewater	Sanitary Sewer System Cleaning/CCTV	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
68	Wastewater	Phase IV Wastewater Treatment Plant Upgrades (Capital Budget)	\$ 2,300,000	\$ 6,000,000	\$ 5,700,000		
69	Wastewater	Control Panel Replacement (North Shores)	\$ 50,000				

Capital Budget Fiscal Year 2026 Meeting #5 March 21, 2025

Line	Department		2026	2027	2028	2029	2030
71	Wastewater	Replacement Forklift		\$ 80,000			
72							
73	Account # 40-619	Total Wastewater Department	\$ 5,180,000	\$ 6,395,000	\$ 5,970,000	\$ 170,000	\$ 75,000
74							
75	Water	Water Meter Replacements	\$ 475,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
76	Water	Lynch Plant High Lift and Transfer Pump Rehab	\$ 50,000	\$ 50,000			
77	Water	Water Main Replacements (Munson between Scarborough and Bayard)	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
78	Water	Replacement Trailer (for backhoe)	\$ 40,000				
79	Water	PFAS (Treatment upgrade design)	\$ 150,000	\$ 75,000			
80	Water	PFAS Filter Media Tanks and Piping (Well 7 and Well 8)	\$ 500,000	\$ 3,000,000	\$ 500,000		
81	Water	Water Interconnect (Well 8)	\$ 80,000				
86	Water	Well 6 Replacement	\$ 150,000	\$ -			
82	Water	Lynch Wells Security Cameras		\$ 15,000			
83	Water	Lynch Wells Communication Equipment Refresh		\$ 20,000			
84	Water	Well Rehab - 10		\$ 50,000			
85	Water	Well Rehab - 8 (Feasibility/Construction)		\$ 200,000			
87	Water	Filter Media Replacement (Lynch Well)			\$ 250,000		
88							
89	Account # 30-518	Total Water Department	\$ 1,795,000	\$ 4,260,000	\$ 1,600,000	\$ 850,000	\$ 850,000
90							
91	IT	Computer Lifecycle Replacements	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000
92	IT	Radio replacements	\$ 10,000				
93	IT	Copier replacements	\$ 20,000	\$ 20,000			\$ 10,000
94	IT	UPS Battery Replacement		\$ 15,000			
95							
96	Account # 10-105	Total Information Technology	\$ 74,000	\$ 79,000	\$ 44,000	\$ 44,000	\$ 54,000
97							
98	Parks & Recreation	Grove Park Canal Access Dock	\$ 400,000				
99	Parks & Recreation	Lake Gerar Accretion Restoration Project		\$ 200,000			
100	Parks & Recreation	Bayard Ave Landscaping		\$ 100,000			
101							
102	Account # 10-115	Total Parks & Recreation Department	\$ 400,000	\$ 300,000	\$ -	\$ -	\$ -
103							
104		Total Building & Grounds	\$ 47,000	\$ 159,000	\$ 130,000	\$ -	\$ -
105		Total Comfort Stations	\$ 2,483,000	\$ -	\$ -	\$ -	\$ -
106		Total Streets/Refuse	\$ 1,317,680	\$ 1,805,000	\$ 5,724,500	\$ 5,027,000	\$ 10,275,000
107		Total Fleet Services	\$ 35,000	\$ -	\$ -	\$ -	\$ -
108		Total Beach Patrol	\$ -	\$ -	\$ 17,000	\$ 19,000	\$ -
109		Total Parking	\$ -	\$ 50,000	\$ -	\$ -	\$ -
110		Total Police	\$ 80,000	\$ 24,000	\$ -	\$ -	\$ -
111		Total 911 Dispatch	\$ -	\$ 9,000	\$ -	\$ -	\$ -
112		Total Wastewater	\$ 5,180,000	\$ 6,395,000	\$ 5,970,000	\$ 170,000	\$ 75,000
113		Total Water	\$ 1,795,000	\$ 4,260,000	\$ 1,600,000	\$ 850,000	\$ 850,000
114		Total IT	\$ 74,000	\$ 79,000	\$ 44,000	\$ 44,000	\$ 54,000
115		Total Parks & Recreation	\$ 400,000	\$ 300,000	\$ -	\$ -	\$ -
116							
117		Annual Totals	\$ 11,411,680	\$ 13,081,000	\$ 13,485,500	\$ 6,110,000	\$ 11,254,000
118		General Fund Total	\$ 4,436,680	\$ 2,426,000	\$ 5,915,500	\$ 5,090,000	\$ 10,329,000
119		Enterprise Fund Total	\$ 6,975,000	\$ 10,655,000	\$ 7,570,000	\$ 1,020,000	\$ 925,000

Mayor and Commissioner FY2026 Budget Meeting #5 March 21, 2025

Object Description	2024 ACTUAL	2025 BUDGET	2025			Variance	% Variance	Variance	% Variance	Variance	2027 Projected Budget	Variance
			3/11/2025 ACTUAL	2025 PROJ.	2026 PRELIM.	2025 Proj vs. 2024 Actual	2025 Proj. vs. 2024 Actual	2026 Budget vs. 2024 Actual	2026 Budget vs. 2024 Actual	2025 Budget vs. 2026 Budget		2027 Budget vs. 2026 Budget
501000 Salaries	3,754.26	4,750.00	4,090.85	4,750.00	4,750.00	995.74	26.52%	995.74	26.52%	-	25,000.00	20,250.00
502000 FICA Expense	298.11	295.00	253.69	294.50	294.50	(3.61)	-1.21%	(3.61)	-1.21%	(0.50)	1,550.00	1,255.50
502200 Medicare Expense	34.36	69.00	59.55	68.88	68.88	34.52	100.45%	34.52	100.45%	(0.13)	362.500	293.63
503700 Unemployment	3.90	-	11.50	11.50	-	7.60	194.87%	(3.90)	-100.00%	-	-	-
506200 Printing & Forms	428.09	700.00	1,374.00	1,490.00	700.00	1,061.91	248.06%	271.91	63.52%	-	1,095.00	395.00
506800 Membership & Publications	7,315.23	8,000.00	4,443.02	6,665.00	8,000.00	(650.23)	-8.89%	684.77	9.36%	-	8,000.00	-
506900 Other Supplies	7,024.25	5,000.00	5,013.74	5,000.00	5,000.00	(2,024.25)	-28.82%	(2,024.25)	-28.82%	-	5,000.00	-
510000 Legal Services	140,213.71	250,000.00	328,023.31	354,000.00	250,000.00	213,786.29	152.47%	109,786.29	78.30%	-	262,500.00	12,500.00
511400 Contractual Services	-	100.00	-	-	100.00	-	n/a	100.00	n/a	-	100.00	-
511500 Other Professional Services	1,538.57	5,000.00	629.75	945.00	7,500.00	(593.57)	-38.58%	5,961.43	387.47%	2,500.00	7,500.00	-
513200 Postage	-	300.00	-	-	300.00	-	n/a	300.00	n/a	-	300.00	-
515000 Travel Expense	1,508.31	500.00	-	-	500.00	(1,508.31)	-100.00%	(1,008.31)	-66.85%	-	500.00	-
515200 Conferences & Training	1,791.59	2,500.00	928.96	1,700.00	2,500.00	(91.59)	-5.11%	708.41	39.54%	-	2,500.00	-
515500 Advertising	6,290.64	6,000.00	6,283.42	6,000.00	6,000.00	(290.64)	-4.62%	(290.64)	-4.62%	-	6,000.00	-
516900 Public Officials Liability	35,019.00	39,474.00	37,293.00	37,293.00	38,310.00	2,274.00	6.49%	3,291.00	9.40%	(1,164.00)	39,459.30	1,149.30
522200 Office Equipment	385.98	-	-	-	-	(385.98)	-100.00%	(385.98)	-100.00%	-	-	-
Mayor/Comm	205,606.00	322,688.00	388,404.79	418,217.88	324,023.38	212,611.88	103.41%	118,417.38	57.59%	1,335.38	359,866.80	35,843.43

Finance Department FY2026 Budget Meeting #5

March 21, 2025

Object	Description	2024 ACTUAL	2025 BUDGET	2025			Variance 2025 Proj	% Variance 2025 Proj.	Variance 2026 Budget	% Variance 2026 Budget	Variance		Variance 2027 Budget vs.
				3/11/2025 ACTUAL	2025 PROJ.	2026 PRELIM.					2025 Budget vs, 2026 Budget	2027 Projected Budget	
501000	Salaries	-	409,174.00	385,007.65	420,754.40	483,000.00	-	-	-	-	73,826.00	502,320.00	19,320.00
501500	Overtime	-	2,000.00	-	-	2,000.00	-	-	-	-	-	2,040.00	40.00
502000	FICA Expense	-	25,493.00	23,168.97	25,328.03	30,070.00	-	-	-	-	4,577.00	31,270.32	1,200.32
502200	Medicare Expense	-	399.00	5,418.70	5,923.64	7,032.500	-	-	-	-	6,633.50	7,313.22	280.72
502500	Medical Insurance	-	72,615.00	63,761.47	70,409.11	97,455.00	-	-	-	-	24,840.00	101,353.20	3,898.20
502700	Dental	-	2,246.00	2,089.82	2,300.00	3,144.96	-	-	-	-	898.96	3,144.96	-
502900	Disability	-	-	4,194.86	4,482.00	5,000.00	-	-	-	-	5,000.00	5,100.00	100.00
503300	Life Insurance	-	-	2,023.85	2,159.00	3,654.00	-	-	-	-	3,654.00	3,727.08	73.08
503500	Pension	-	12,140.00	11,003.52	11,412.00	23,000.00	-	-	-	-	10,860.00	23,460.00	460.00
503700	Unemployment	-	-	1,816.05	1,900.00	1,500.00	-	-	-	-	1,500.00	1,545.00	45.00
504200	Paid Leave Tax	-	819.00	-	-	1,180.00	-	-	-	-	361.00	1,180.00	-
506100	Office Supplies	-	1,500.00	276.59	171.00	1,500.00	-	-	-	-	-	1,500.00	-
508800	Medical , Health, & Applicatio	-	-	195.50	261.00	250.00	-	-	-	-	250.00	250.00	-
510200	Auditors	-	-	-	-	45,000.00	-	-	-	-	45,000.00	45,000.00	-
511400	Contractual Services	-	-	27,577.50	27,577.50	1,000.00	-	-	-	-	1,000.00	1,000.00	-
511500	Other Professional Services	-	-	345.00	460.00	5,000.00	-	-	-	-	5,000.00	5,000.00	-
515000	Travel Expense	-	-	-	-	-	-	-	-	-	-	-	-
515200	Conferences & Training	-	-	2,755.00	3,500.00	-	-	-	-	-	-	-	-
503900	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-
516000	Liability Insurance	-	1,779.00	1,413.00	1,413.00	1,941.00	-	-	-	-	162.00	1,999.23	58.23
518100	Insurance Workman's Comp	-	-	582.45	613.00	625.00	-	-	-	-	625.00	643.75	18.75
Finance		-	528,165.00	531,629.93	578,663.68	712,352.46	-	-	-	-	184,187.46	737,846.76	25,494.30

Finance and Administration Combined for Comparative Purposes Meeting #5
March 21, 2025

Object Description	2024 ACTUAL	2025 BUDGET	2025			Variance 2025 Proj vs. 2024 Actual	% Variance 2025 Proj. vs. 2024 Actual	Variance 2026 Budget vs. 2024 Actual	% Variance 2026 Budget vs. 2024 Actual	Variance 2025 Budget vs, 2026 Budget	2027 Projected Budget	Variance
			ACTUAL	3/11/2025	2025 PROJ.							2026 PRELIM.
501000 Salaries	781,529.83	1,000,194.00	977,733.86	1,064,669.40	1,213,000.00	283,139.57	36.23%	431,470.17	55.21%	212,806.00	1,249,390.00	36,390.00
501500 Overtime	-	2,000.00	107.84	144.00	2,000.00	144.00	n/a	2,000.00	n/a	-	2,060.00	60.00
501700 Part-Time Salaries	20,187.50	15,000.00	10,450.00	12,133.00	-	(8,054.50)	-39.90%	(20,187.50)	-100.00%	(15,000.00)	-	-
502000 FICA Expense	47,937.55	63,066.00	58,079.23	65,499.03	75,330.00	17,561.48	36.63%	27,392.45	57.14%	12,264.00	77,589.900	2,259.90
502200 Medicare Expense	11,211.48	9,186.00	14,054.12	15,318.64	17,617.500	4,107.16	36.63%	6,406.02	57.14%	8,431.50	18,146.025	528.53
502500 Medical Insurance	139,709.74	198,810.00	163,803.93	179,791.11	243,355.00	40,081.37	28.69%	103,645.26	74.19%	44,545.00	250,655.65	7,300.65
502600 Other Taxes	-	-	11,582.64	15,444.00	-	15,444.00	n/a	-	n/a	-	-	-
502700 Dental	4,180.23	4,492.00	4,115.57	4,419.00	5,844.96	238.77	5.71%	1,664.73	39.82%	1,352.96	5,844.96	-
502900 Disability	11,246.70	11,600.00	9,773.60	10,655.00	14,000.00	(591.70)	-5.26%	2,753.30	24.48%	2,400.00	14,280.00	280.00
503300 Life Insurance	5,418.96	6,560.00	6,220.13	6,487.00	7,308.00	1,068.04	19.71%	1,889.04	34.86%	748.00	7,454.16	146.16
503500 Pension	29,546.19	47,617.00	41,410.88	46,331.00	81,000.00	16,784.81	56.81%	51,453.81	174.15%	33,383.00	81,000.00	-
503700 Unemployment	2,905.91	3,900.00	3,640.85	4,100.00	5,400.00	1,194.09	41.09%	2,494.09	85.83%	1,500.00	5,562.00	162.00
503800 Training Tax	1,634.57	5,300.00	1,899.39	2,533.00	5,300.00	898.43	54.96%	3,665.43	224.24%	-	5,459.00	159.00
503900 Uniforms	1,392.00	1,500.00	635.00	847.00	1,500.00	(545.00)	-39.15%	108.00	7.76%	-	1,500.00	-
504200 Paid Leave Tax	-	2,064.00	-	-	2,980.00	-	n/a	2,980.00	n/a	916.00	3,069.40	89.40
504300 Car Allowance	4,740.00	7,200.00	3,150.00	3,450.00	14,400.00	(1,290.00)	-27.22%	9,660.00	203.80%	7,200.00	14,400.00	-
504700 Retired Employee Benefits	104,979.88	101,451.00	108,831.38	120,905.00	101,451.00	15,925.12	15.17%	(3,528.88)	-3.36%	-	102,465.51	1,014.51
504900 Other Employee Benefits	31,171.46	4,700.00	13,743.60	14,500.00	4,700.00	(16,671.46)	-53.48%	(26,471.46)	-84.92%	-	4,700.00	-
506100 Office Supplies	8,742.65	9,500.00	8,031.51	8,001.00	9,500.00	(741.65)	-8.48%	757.35	8.66%	-	9,500.00	-
506200 Printing & Forms	18,888.54	15,000.00	11,321.30	12,000.00	15,000.00	(6,888.54)	-36.47%	(3,888.54)	-20.59%	-	15,000.00	-
506800 Memberships & Publications	4,267.82	12,000.00	12,324.80	14,101.00	12,000.00	9,833.18	230.40%	7,732.18	181.17%	-	12,000.00	-
506900 Other Supplies	20,228.04	8,000.00	17,273.13	17,618.13	8,000.00	(2,609.91)	-12.90%	(12,228.04)	-60.45%	-	8,000.00	-
508800 Medical , Health, & Applicatio	346.00	1,000.00	466.50	622.00	500.00	276.00	79.77%	154.00	44.51%	(500.00)	500.00	-
510000 Legal Services	121,067.21	100,000.00	176,046.76	206,900.00	165,000.00	85,832.79	70.90%	43,932.79	36.29%	65,000.00	165,000.00	-
510100 Collection Fees	32,415.41	25,250.00	40,019.07	41,556.00	25,250.00	9,140.59	28.20%	(7,165.41)	-22.10%	-	25,250.00	-
510200 Auditors	37,275.00	45,000.00	46,250.00	46,250.00	45,000.00	8,975.00	24.08%	7,725.00	20.72%	-	45,000.00	-
510300 Fees Miscellaneous	60.00	-	-	-	-	(60.00)	-100.00%	(60.00)	-100.00%	-	-	-
510400 COVID ARPA Expenditures	300.43	-	-	-	-	(300.43)	-100.00%	(300.43)	-100.00%	-	-	-
510500 Election Expense	3,206.25	10,000.00	6,457.60	6,600.00	8,000.00	3,393.75	105.85%	4,793.75	149.51%	(2,000.00)	8,000.00	-
510600 Codification	8,942.45	7,000.00	7,744.69	9,838.00	7,000.00	895.55	10.01%	(1,942.45)	-21.72%	-	7,000.00	-
510700 Board of Adjustment	10,016.63	10,000.00	3,406.76	4,318.00	10,000.00	(5,698.63)	-56.89%	(16.63)	-0.17%	-	10,000.00	-
510710 Legal Services BOA	19,620.29	40,000.00	36,362.82	42,604.00	30,000.00	22,983.71	117.14%	10,379.71	52.90%	(10,000.00)	30,000.00	-
510800 Planning Commission	1,993.25	12,000.00	44,380.96	45,127.00	67,000.00	43,133.75	2163.99%	65,006.75	3261.34%	55,000.00	67,000.00	-
510810 Legal Services Planning Comm	163,985.47	120,000.00	141,250.77	156,114.00	130,000.00	(7,871.47)	-4.80%	(33,985.47)	-20.72%	10,000.00	130,000.00	-
510900 CDP Professional Services	89,919.54	50,000.00	169.48	226.00	-	(89,693.54)	-99.75%	(89,919.54)	-100.00%	(50,000.00)	-	-
511000 Engineering	-	5,000.00	-	-	3,000.00	-	n/a	3,000.00	n/a	(2,000.00)	3,000.00	-
511200 Transfer Tax Transfer	21,339.04	16,000.00	24,091.67	26,040.68	23,000.00	4,701.64	22.03%	1,660.96	7.78%	7,000.00	23,000.00	-
511400 Contractual Services	40,215.96	25,000.00	56,762.60	63,521.50	26,000.00	23,305.54	57.95%	(14,215.96)	-35.35%	1,000.00	26,000.00	-
511500 Other Professional Services	377,742.07	250,000.00	99,533.82	106,635.00	375,000.00	(271,107.07)	-71.77%	(2,742.07)	-0.73%	125,000.00	375,000.00	-
513200 Postage	44,748.74	55,000.00	37,509.47	40,670.00	55,000.00	(4,078.74)	-9.11%	10,251.26	22.91%	-	55,000.00	-
515000 Travel Expense	1,300.45	10,000.00	5,230.09	5,972.00	10,000.00	4,671.55	359.23%	8,699.55	668.96%	-	10,000.00	-
515200 Conferences & Training	25,796.35	20,000.00	35,441.98	39,471.00	20,000.00	13,674.65	53.01%	(5,796.35)	-22.47%	-	20,000.00	-
515500 Advertising	16,947.31	20,000.00	11,173.64	13,000.00	20,000.00	(3,947.31)	-23.29%	3,052.69	18.01%	-	20,000.00	-
516000 Liability Insurance	3,614.00	4,232.00	4,531.00	4,531.00	4,626.00	917.00	25.37%	1,012.00	28.00%	394.00	4,764.78	138.78
517300 Umbrella Insurance	6,420.00	6,600.00	7,103.00	7,103.00	7,490.00	683.00	10.64%	1,070.00	16.67%	890.00	7,714.70	224.70
517400 Employee Bonding	437.50	750.00	187.50	187.50	750.00	(250.00)	-57.14%	312.50	71.43%	-	772.50	22.50
517500 Commerical Property Ins.	11,192.00	11,509.00	11,622.00	11,622.00	12,361.00	430.00	3.84%	1,169.00	10.44%	852.00	12,731.83	370.83
517700 Building and Contents	1,614.00	1,633.00	1,737.00	1,737.00	1,844.00	123.00	7.62%	230.00	14.25%	211.00	1,899.32	55.32
518100 Workmans Compensation	6,646.97	6,000.00	4,350.04	4,702.00	5,225.00	(1,944.97)	-29.26%	(1,421.97)	-21.39%	(775.00)	5,381.75	156.75

Finance and Administration Combined for Comparative Purposes Meeting #5
March 21, 2025

Object Description	2024 ACTUAL	2025 BUDGET	2025			Variance 2025 Proj vs. 2024 Actual	% Variance 2025 Proj. vs. 2024 Actual	Variance 2026 Budget vs. 2024 Actual	% Variance 2026 Budget vs. 2024 Actual	Variance 2025 Budget vs, 2026 Budget	2027 Projected Budget	Variance
			ACTUAL 3/11/2025	PROJ.	2026 PRELIM.							2027 Budget vs. 2026 Budget
520700 Maintenance Contracts	259,164.51	155,000.00	102,624.92	102,625.00	135,000.00	(156,539.51)	-60.40%	(124,164.51)	-47.91%	(20,000.00)	135,000.00	-
522200 Office Equipment	7,347.70	2,500.00	1,887.58	2,517.00	2,500.00	(4,830.70)	-65.74%	(4,847.70)	-65.98%	-	2,500.00	-
540000 Mortgage Disbursement	-	-	-	-	-	-	n/a	-	n/a	-	-	-
550200 Contingency Reserve	(116,177.42)	-	(39,431.51)	-	-	116,177.42	100.00%	116,177.42	100.00%	-	-	-
550300 Contingency	116,177.42	150,000.00	39,431.51	50,000.00	150,000.00	(66,177.42)	-56.96%	33,822.58	29.11%	-	150,000.00	-
990000 Capital Outlays	132,807.02	-	7,500.00	7,500.00	-	(125,307.02)	-94.35%	(132,807.02)	-100.00%	-	-	-
Administration & Finance (Combined)	2,696,400.60	2,688,614.00	2,392,024.48	2,666,935.99	3,179,232.46	(29,464.61)	-1.09%	482,831.86	17.91%	490,618.46	3,228,591.49	49,359.03

Administration FY2026 Budget Meeting 5 March 21, 2025

Object Description	2024 ACTUAL	2025 BUDGET	2025	2025	2026 PRELIM.	Variance	% Variance	Variance	% Variance	Variance	Variance	
			ACTUAL 3/11/2025	PROJ.		2025 Proj vs. 2024 Actual	2025 Proj. vs. 2024 Actual	2026 Budget vs. 2024 Actual	2026 Budget vs. 2024 Actual	2025 Budget vs, 2026 Budget	2027 Projected Budget	2027 Budget vs. 2026 Budget
501000 Salaries	781,529.83	591,020.00	592,726.21	643,915.00	730,000.00	(137,614.83)	-17.61%	(51,529.83)	-6.59%	138,980.00	759,200.00	29,200.00
501500 Overtime	-	-	107.84	144.00	-	144.00	n/a	-	n/a	-	-	-
501700 Part-Time Salaries	20,187.50	15,000.00	10,450.00	12,133.00	-	(8,054.50)	-39.90%	(20,187.50)	-100.00%	(15,000.00)	-	-
502000 FICA Expense	47,937.55	37,573.00	34,910.26	40,171.00	45,260.000	(7,766.55)	-16.20%	(2,677.55)	-5.59%	7,687.00	47,070.40	1,810.40
502200 Medicare Expense	11,211.48	8,787.00	8,635.42	9,395.00	10,585.000	(1,816.48)	-16.20%	(626.48)	-5.59%	1,798.00	11,008.40	423.40
502500 Medical Insurance	139,709.74	126,195.00	100,042.46	109,382.00	145,900.00	(30,327.74)	-21.71%	6,190.26	4.43%	19,705.00	151,736.00	5,836.00
502600 Other Taxes	-	-	11,582.64	15,444.00	-	15,444.00	n/a	-	n/a	-	-	-
502700 Dental	4,180.23	2,246.00	2,025.75	2,119.00	2,700.00	(2,061.23)	-49.31%	(1,480.23)	-35.41%	454.00	2,700.00	-
502900 Disability	11,246.70	11,600.00	5,578.74	6,173.00	9,000.00	(5,073.70)	-45.11%	(2,246.70)	-19.98%	(2,600.00)	9,180.00	180.00
503300 Life Insurance	5,418.96	6,560.00	4,196.28	4,328.00	3,654.00	(1,090.96)	-20.13%	(1,764.96)	-32.57%	(2,906.00)	3,727.08	73.08
503500 Pension	29,546.19	35,477.00	30,407.36	34,919.00	58,000.00	5,372.81	18.18%	28,453.81	96.30%	22,523.00	58,000.00	-
503700 Unemployment	2,905.91	3,900.00	1,824.80	2,200.00	3,900.00	(705.91)	-24.29%	994.09	34.21%	-	4,017.00	117.00
503800 Training Tax	1,634.57	5,300.00	1,899.39	2,533.00	5,300.00	898.43	54.96%	3,665.43	224.24%	-	5,459.00	159.00
503900 Uniforms	1,392.00	1,500.00	635.00	847.00	1,500.00	(545.00)	-39.15%	108.00	7.76%	-	1,500.00	-
504200 Paid Leave Tax	-	1,245.00	-	-	1,800.00	-	na/	1,800.00	n/a	7,200.00	1,854.00	54.00
504300 Car Allowance	4,740.00	7,200.00	3,150.00	3,450.00	14,400.00	(1,290.00)	-27.22%	9,660.00	203.80%	7,200.00	14,400.00	-
504700 Retired Employee Benefits	104,979.88	101,451.00	108,831.38	120,905.00	101,451.00	15,925.12	15.17%	(3,528.88)	-3.36%	-	102,465.51	1,014.51
504900 Other Employee Benefits	31,171.46	4,700.00	13,743.60	14,500.00	4,700.00	(16,671.46)	-53.48%	(26,471.46)	-84.92%	-	4,700.00	-
506100 Office Supplies	8,742.65	8,000.00	7,754.92	7,830.00	8,000.00	(912.65)	-10.44%	(742.65)	-8.49%	-	8,000.00	-
506200 Printing & Forms	18,888.54	15,000.00	11,321.30	12,000.00	15,000.00	(6,888.54)	-36.47%	(3,888.54)	-20.59%	-	15,000.00	-
506800 Memberships & Publications	4,267.82	12,000.00	12,324.80	14,101.00	12,000.00	9,833.18	230.40%	7,732.18	181.17%	-	12,000.00	-
506900 Other Supplies	20,228.04	8,000.00	17,273.13	17,618.13	8,000.00	(2,609.91)	-12.90%	(12,228.04)	-60.45%	-	8,000.00	-
508800 Medical , Health, & Applicatio	346.00	1,000.00	271.00	361.00	250.00	15.00	4.34%	(96.00)	-27.75%	(750.00)	250.00	-
510000 Legal Services	121,067.21	100,000.00	176,046.76	206,900.00	165,000.00	85,832.79	70.90%	43,932.79	36.29%	65,000.00	165,000.00	-
510100 Collection Fees	32,415.41	25,250.00	40,019.07	41,556.00	25,250.00	9,140.59	28.20%	(7,165.41)	-22.10%	-	25,250.00	-
510200 Auditors	37,275.00	45,000.00	46,250.00	46,250.00	-	8,975.00	24.08%	(37,275.00)	-100.00%	(45,000.00)	-	-
510300 Fees Miscellaneous	60.00	-	-	-	-	(60.00)	-100.00%	(60.00)	-100.00%	-	-	-
510400 COVID ARPA Expenditures	300.43	-	-	-	-	(300.43)	-100.00%	(300.43)	-100.00%	-	-	-
510500 Election Expense	3,206.25	10,000.00	6,457.60	6,600.00	8,000.00	3,393.75	105.85%	4,793.75	149.51%	(2,000.00)	8,000.00	-
510600 Codification	8,942.45	7,000.00	7,744.69	9,838.00	7,000.00	895.55	10.01%	(1,942.45)	-21.72%	-	7,000.00	-
510700 Board of Adjustment	10,016.63	10,000.00	3,406.76	4,318.00	10,000.00	(5,698.63)	-56.89%	(16.63)	-0.17%	-	10,000.00	-
510710 Legal Services BOA	19,620.29	40,000.00	36,362.82	42,604.00	30,000.00	22,983.71	117.14%	10,379.71	52.90%	(10,000.00)	30,000.00	-
510800 Planning Commission	1,993.25	12,000.00	44,380.96	45,127.00	67,000.00	43,133.75	2163.99%	65,006.75	3261.34%	55,000.00	67,000.00	-
510810 Legal Services Planning Comm	163,985.47	120,000.00	141,250.77	156,114.00	130,000.00	(7,871.47)	-4.80%	(33,985.47)	-20.72%	10,000.00	130,000.00	-
510900 CDP Professional Services	89,919.54	50,000.00	169.48	226.00	-	(89,693.54)	-99.75%	(89,919.54)	-100.00%	(50,000.00)	-	-
511000 Engineering	-	5,000.00	-	-	3,000.00	-	n/a	3,000.00	n/a	(2,000.00)	3,000.00	-
511200 Transfer Tax Transfer	21,339.04	16,000.00	24,091.67	26,040.68	23,000.00	4,701.64	22.03%	1,660.96	7.78%	7,000.00	23,000.00	-
511400 Contractual Services	40,215.96	25,000.00	29,185.10	35,944.00	25,000.00	(4,271.96)	-10.62%	(15,215.96)	-37.84%	-	25,000.00	-
511500 Other Professional Services	377,742.07	250,000.00	99,188.82	106,175.00	370,000.00	(271,567.07)	-71.89%	(7,742.07)	-2.05%	120,000.00	265,000.00	(105,000.00)
513200 Postage	44,748.74	55,000.00	37,509.47	40,670.00	55,000.00	(4,078.74)	-9.11%	10,251.26	22.91%	-	55,000.00	-
515000 Travel Expense	1,300.45	10,000.00	5,230.09	5,972.00	10,000.00	4,671.55	359.23%	8,699.55	668.96%	-	10,000.00	-
515200 Conferences & Training	25,796.35	20,000.00	32,686.98	35,971.00	20,000.00	10,174.65	39.44%	(5,796.35)	-22.47%	-	20,000.00	-
515500 Advertising	16,947.31	20,000.00	11,173.64	13,000.00	20,000.00	(3,947.31)	-23.29%	3,052.69	18.01%	-	20,000.00	-
516000 Liability Insurance	3,614.00	2,453.00	3,118.00	3,118.00	2,685.00	(496.00)	-13.72%	(929.00)	-25.71%	232.00	2,765.55	80.55
517300 Umbrella Insurance	6,420.00	6,600.00	7,103.00	7,103.00	7,490.00	683.00	10.64%	1,070.00	16.67%	890.00	7,714.70	224.70
517400 Employee Bonding	437.50	750.00	187.50	187.50	750.00	(250.00)	-57.14%	312.50	71.43%	-	772.50	22.50
517500 Commerical Property Ins.	11,192.00	11,509.00	11,622.00	11,622.00	12,361.00	430.00	3.84%	1,169.00	10.44%	852.00	12,731.83	370.83
517700 Building and Contents	1,614.00	1,633.00	1,737.00	1,737.00	1,844.00	123.00	7.62%	230.00	14.25%	211.00	1,899.32	55.32
518100 Workmans Compensation	6,646.97	6,000.00	3,767.59	4,089.00	4,600.00	(2,557.97)	-38.48%	(2,046.97)	-30.80%	(1,400.00)	4,738.00	138.00

Administration FY2026 Budget Meeting 5 March 21, 2025

Object Description	2024 ACTUAL	2025 BUDGET	2025			Variance	% Variance	Variance	% Variance	Variance		Variance
			2025 ACTUAL 3/11/2025	2025 PROJ.	2026 PRELIM.	2025 Proj vs. 2024 Actual	2025 Proj. vs. 2024 Actual	2026 Budget vs. 2024 Actual	2026 Budget vs. 2024 Actual	2025 Budget vs, 2026 Budget	2027 Projected Budget	2027 Budget vs. 2026 Budget
520700 Maintenance Contracts	259,164.51	155,000.00	102,624.92	102,625.00	135,000.00	(156,539.51)	-60.40%	(124,164.51)	-47.91%	(20,000.00)	135,000.00	-
522200 Office Equipment	7,347.70	2,500.00	1,887.58	2,517.00	2,500.00	(4,830.70)	-65.74%	(4,847.70)	-65.98%	-	2,500.00	-
540000 Mortgage Disbursement	-	-	-	-	-	-	n/a	-	n/a	-	-	-
550200 Contingency Reserve	(116,177.42)	-	(39,431.51)	-	-	116,177.42	100.00%	116,177.42	100.00%	-	-	-
550300 Contingency	116,177.42	150,000.00	39,431.51	50,000.00	150,000.00	(66,177.42)	-56.96%	33,822.58	29.11%	-	150,000.00	-
990000 Capital Outlays	132,807.02	-	7,500.00	7,500.00	-	(125,307.02)	-94.35%	(132,807.02)	-100.00%	-	-	-
Administration	2,696,400.60	2,160,449.00	1,860,394.55	2,088,272.31	2,466,880.00	(608,128.29)	-22.55%	(229,520.60)	-8.51%	306,431.00	2,401,639.29	(65,240.71)

Alderman FY2026 Budget Meeting #5 March 21, 2025

Object Description	2024 ACTUAL	2025 BUDGET	2025			Variance	% Variance	Variance	% Variance	Variance 2025 Budget vs, 2026 Budget	2027 Projected Budget	Variance 2027 Budget vs. 2026 Budget
			ACTUAL 3/11/2025	2025 PROJ.	2026 PRELIM.	2025 Proj vs. 2024 Actual	2025 Proj. vs. 2024 Actual	2026 Budget vs. 2024 Actual	2026 Budget vs. 2024 Actual			
501000 Salaries	60,953.34	71,000.00	63,541.68	68,927.00	73,000.00	7,973.66	13.08%	12,046.66	19.76%	2,000.00	75,190.00	2,190.00
501700 Part-Time Salaries	26,195.00	30,810.00	26,322.25	28,473.00	30,211.00	2,278.00	8.70%	4,016.00	15.33%	(599.00)	31,117.33	906.33
502000 FICA Expense	5,394.58	6,312.00	5,559.43	6,014.00	6,399.08	619.42	11.48%	1,004.50	18.62%	87.08	6,591.05	191.97
502200 Medicare Expense	1,261.69	1,476.00	1,300.19	1,407.00	1,496.56	145.31	11.52%	234.87	18.62%	20.56	1,541.46	44.90
502700 Dental	451.75	449.00	406.08	426.00	449.00	(25.75)	-5.70%	(2.75)	-0.61%	-	457.98	8.98
502900 Disability	930.84	900.00	990.11	1,080.00	1,118.00	149.16	16.02%	187.16	20.11%	218.00	1,140.36	22.36
503300 Life Insurance	486.00	500.00	475.50	518.00	522.00	32.00	6.58%	36.00	7.41%	22.00	532.44	10.44
503500 Pension	2,737.18	2,650.00	2,847.02	3,090.00	3,277.00	352.82	12.89%	539.82	19.72%	627.00	3,342.54	65.54
503700 Unemployment	511.42	239.00	518.13	611.00	600.00	99.58	19.47%	88.58	17.32%	361.00	612.00	12.00
504200 Paid Leave Tax	-	140.00	-	-	252.00	-	n/a	252.00	n/a	112.00	1,008.00	756.00
504900 Other Employee Benefits	-	370.00	-	-	-	-	n/a	-	n/a	(370.00)	-	-
506100 Office Supplies	1,383.05	1,400.00	996.89	1,207.00	1,400.00	(176.05)	-12.73%	16.95	1.23%	-	1,400.00	-
506200 Printing & Forms	-	800.00	-	-	800.00	-	n/a	800.00	n/a	-	800.00	-
506800 Membership & Publications	-	200.00	61.00	200.00	200.00	200.00	n/a	200.00	n/a	-	200.00	-
506900 Other Supplies	75.90	500.00	-	-	500.00	(75.90)	-100.00%	424.10	558.76%	-	500.00	-
510100 Collection Fees	-	500.00	-	-	500.00	-	n/a	500.00	n/a	-	500.00	-
513200 Postage	639.45	750.00	1,545.85	1,676.00	750.00	1,036.55	162.10%	110.55	17.29%	-	750.00	-
515200 Conferences & Training	-	250.00	-	-	250.00	-	n/a	250.00	n/a	-	250.00	-
516000 Liability Insurance	555.00	743.00	774.00	774.00	816.00	219.00	39.46%	261.00	47.03%	73.00	832.32	16.32
518100 Workmans Compensation	173.37	125.00	150.66	166.00	180.00	(7.37)	-4.25%	6.63	3.82%	55.00	183.60	3.60
522200 Office Equipment	707.69	1,600.00	-	1,600.00	1,600.00	892.31	126.09%	892.31	126.09%	-	1,600.00	-
Alderman	102,456.26	121,714.00	105,488.79	116,169.00	124,320.64	13,712.74	13.38%	21,864.38	21.34%	2,606.64	128,549.08	4,228.44

IT Department FY2026 Budget Meeting #5 March 21, 2025

Object Description	2024	2025	2025	2025	2026 PRELIM.	Variance	% Variance	Variance	% Variance	Variance	2027 Projected Budget	Variance
	ACTUAL	BUDGET	ACTUAL	PROJ.		2025 Proj vs. 2024 Actual	2025 Proj. vs. 2024 Actual	2026 Budget vs. 2024 Actual	2026 Budget vs. 2024 Actual	2025 Budget vs. 2026 Budget		2027 Budget vs. 2026 Budget
501000 Salaries	250,210.95	304,887.00	242,868.70	264,528.00	297,000.00	14,317.05	5.72%	46,789.05	18.70%	(7,887.00)	308,880.00	11,880.00
501500 Overtime	1,473.40	3,000.00	1,213.05	1,542.00	1,500.00	68.60	4.66%	26.60	1.81%	(1,500.00)	1,530.00	30.00
502000 FICA Expense	15,048.36	19,089.00	14,703.69	16,496.34	18,507.000	1,447.98	9.62%	3,458.64	22.98%	(582.00)	19,245.42	738.42
502200 Medicare Expense	3,519.42	4,464.00	3,438.80	3,600.00	4,328.250	80.58	2.29%	808.83	22.98%	(135.75)	4,500.95	172.70
502500 Medical Insurance	36,115.77	47,426.00	37,665.82	40,165.00	62,060.00	4,049.23	11.21%	25,944.23	71.84%	14,634.00	64,542.40	2,482.40
502700 Dental	1,355.25	1,348.00	1,166.40	1,279.00	1,800.00	(76.25)	-5.63%	444.75	32.82%	452.00	1,836.00	36.00
502900 Disability	3,330.36	2,850.00	3,150.84	3,437.00	5,000.00	106.64	3.20%	1,669.64	50.13%	2,150.00	5,100.00	100.00
503300 Life Insurance	1,458.00	1,250.00	1,426.50	1,554.00	1,850.00	96.00	6.58%	392.00	26.89%	600.00	1,887.00	37.00
503500 Pension	14,949.66	19,546.00	13,857.59	15,209.00	18,500.00	259.34	1.73%	3,550.34	23.75%	(1,046.00)	18,870.00	370.00
503700 Unemployment	827.77	1,000.00	715.16	750.00	1,200.00	(77.77)	-9.40%	372.23	44.97%	200.00	1,224.00	24.00
503900 Uniforms	177.99	700.00	-	-	700.00	(177.99)	-100.00%	522.01	293.28%	-	714.00	14.00
504200 Paid Leave Tax	-	610.00	-	-	830.00	-	na/	830.00	n/a	220.00	3,320.00	2,490.00
506100 Office Supplies	427.32	2,000.00	338.96	450.00	2,000.00	22.68	5.31%	1,572.68	368.03%	-	2,000.00	-
506500 Minor Equipment and Supplies	7,682.33	10,000.00	4,488.31	4,600.00	10,000.00	(3,082.33)	-40.12%	2,317.67	30.17%	-	10,000.00	-
506540 Server Infrastructure	9,667.99	30,000.00	578.09	800.00	30,000.00	(8,867.99)	-91.73%	20,332.01	210.30%	-	30,000.00	-
506550 Desktop Hardware	2,316.00	5,000.00	-	5,000.00	5,000.00	2,684.00	115.89%	2,684.00	115.89%	-	5,000.00	-
506560 Software & Licenses	6,737.31	30,000.00	2,596.61	25,000.00	30,000.00	18,262.69	271.07%	23,262.69	345.28%	-	30,000.00	-
506900 Other Supplies	-	-	529.99	390.00	-	390.00	n/a	-	n/a	-	-	-
508800 Medical, Health & Applications			158.00	158.00	250.00	158.00	n/a	250.00	n/a	250.00	250.00	-
508900 Vehicle Fuel	29.38	300.00	26.85	40.00	300.00	10.62	36.15%	270.62	921.10%	-	300.00	-
511400 Contractual Services	-	10,000.00	-	-	10,000.00	-	n/a	10,000.00	n/a	-	10,000.00	-
511500 Other Professional Services	2,263.11	8,000.00	2,413.50	3,218.00	8,000.00	954.89	42.19%	5,736.89	253.50%	-	8,000.00	-
515500 Advertising			591.93		3,000.00	-	n/a	3,000.00	n/a	3,000.00	3,000.00	-
512000 Telephone	90,098.37	100,000.00	93,577.01	95,242.00	100,000.00	5,143.63	5.71%	9,901.63	10.99%	-	100,000.00	-
512500 Cell Phones	42,216.10	60,000.00	42,919.66	46,440.00	60,000.00	4,223.90	10.01%	17,783.90	42.13%	-	60,000.00	-
513200 Postage	37.72	100.00	-	-	100.00	(37.72)	-100.00%	62.28	165.11%	-	100.00	-
515000 Travel			751.55	800.00	4,000.00	800.00	n/a	4,000.00	n/a	4,000.00	4,000.00	-
515200 Conferences & Training	9,372.79	10,000.00	10,759.46	14,346.00	12,000.00	4,973.21	53.06%	2,627.21	28.03%	2,000.00	12,000.00	-
516000 Liability Insurance	459.00	1,603.00	1,453.00	1,453.00	1,792.00	994.00	216.56%	1,333.00	290.41%	189.00	1,827.84	35.84
516500 Auto Insurance	1,441.00	1,653.00	1,134.00	1,134.00	1,027.00	(307.00)	-21.30%	(414.00)	-28.73%	(626.00)	1,047.54	20.54
518100 Workmans Compensation	504.36	500.00	409.00	454.00	475.00	(50.36)	-9.98%	(29.36)	-5.82%	(25.00)	484.50	9.50
520700 Maintenance Contracts	101,602.01	252,000.00	196,794.33	245,878.00	252,000.00	144,275.99	142.00%	150,397.99	148.03%	-	257,040.00	5,040.00
521000 Vehicle Maintenance	261.86	1,000.00	-	-	1,000.00	(261.86)	-100.00%	738.14	281.88%	-	1,000.00	-
522200 Office Equipment	1,358.99	3,000.00	-	-	4,000.00	(1,358.99)	-100.00%	2,641.01	194.34%	1,000.00	4,000.00	-
990000 ITT Capital Improvements	39,627.00	90,000.00	54,001.71	58,000.00	74,000.00	18,373.00	46.36%	34,373.00	86.74%	(16,000.00)	79,000.00	5,000.00
IT Total	644,569.57	1,021,326.00	733,728.51	851,963.34	1,022,219.25	207,393.77	32.18%	377,649.68	58.59%	893.25	1,050,699.65	28,480.40

Building and Licensing Department FY2026 Budget Meeting #5 March 21, 2025

Object Description	2024 ACTUAL	2025 BUDGET	2025		2026 PRELIM.	Variance	% Variance	Variance	% Variance	Variance		Variance
			ACTUAL 3/11/2025	PROJ. 2025		2025 Proj vs. 2024 Actual	2025 Proj. vs. 2024 Actual	2026 Budget vs. 2024 Actual	2026 Budget vs. 2024 Actual	2025 Budget vs. 2026 Budget	2027 Projected Budget	2027 Budget vs. 2026 Budget
501000 Salaries	402,387.56	546,447.00	497,120.74	539,611.00	582,000.00	137,223.44	34.10%	179,612.44	44.64%	35,553.00	605,280.00	23,280.00
501500 Overtime	5,158.47	10,000.00	5,050.65	6,194.00	5,000.00	1,035.53	20.07%	(158.47)	-3.07%	(5,000.00)	5,150.00	150.00
501700 Part-Time Salaries	-	17,316.00	-	-	-	-	#DIV/0!	-	n/a	(17,316.00)	-	-
502000 FICA Expense	24,330.75	35,573.00	30,226.65	33,839.91	36,394.00	9,509.16	39.08%	12,063.25	49.58%	821.00	37,846.660	1,452.66
502200 Medicare Expense	5,690.08	8,320.00	7,069.09	7,914.17	8,511.50	2,224.09	39.09%	2,821.42	49.58%	191.50	8,851.235	339.74
502500 Medical Insurance	67,803.51	98,634.00	87,568.07	95,807.00	119,000.00	28,003.49	41.30%	51,196.49	75.51%	20,366.00	123,760.00	4,760.00
502700 Dental	2,596.34	2,696.00	1,995.84	2,168.00	3,594.00	(428.34)	-16.50%	997.66	38.43%	898.00	3,594.00	-
502900 Disability	4,568.94	5,100.00	5,789.69	6,350.00	8,000.00	1,781.06	38.98%	3,431.06	75.10%	2,900.00	8,000.00	-
503300 Life Insurance	2,592.00	2,920.00	3,114.00	3,419.00	4,200.00	827.00	31.91%	1,608.00	62.04%	1,280.00	4,200.00	-
503500 Pension	13,909.08	32,786.00	32,663.10	35,808.00	45,000.00	21,898.92	157.44%	31,090.92	223.53%	12,214.00	45,000.00	-
503700 Unemployment	2,783.52	1,800.00	1,936.25	2,420.00	1,800.00	(363.52)	-13.06%	(983.52)	-35.33%	-	1,854.00	54.00
503900 Uniforms	1,844.26	1,750.00	983.09	1,750.00	2,000.00	(94.26)	-5.11%	155.74	8.44%	250.00	2,000.00	-
504200 Paid Leave Tax	-	1,100.00	-	-	1,400.00	-	n/a	1,400.00	n/a	300.00	5,600.00	4,200.00
504300 Car Allowance	1,950.00	-	3,150.00	3,450.00	3,600.00	1,500.00	76.92%	1,650.00	84.62%	3,600.00	3,600.00	-
504900 Other Employee Benefits	-	100.00	-	-	-	-	n/a	-	n/a	(100.00)	-	-
506100 Office Supplies	1,502.19	1,500.00	1,250.36	1,300.00	1,500.00	(202.19)	-13.46%	(2.19)	-0.15%	-	1,500.00	-
506200 Printing & Forms	1,314.90	3,000.00	3,001.52	4,002.00	3,000.00	2,687.10	204.36%	1,685.10	128.15%	-	3,000.00	-
506500 Minor Equipment & Supplies	-	-	518.96	692.00	-	692.00	n/a	-	n/a	-	-	-
506800 Memberships & Publications	2,607.43	7,100.00	2,663.19	2,665.00	7,700.00	57.57	2.21%	5,092.57	195.31%	600.00	7,700.00	-
506900 Other Supplies	598.88	1,500.00	3,180.37	3,895.00	3,000.00	3,296.12	550.38%	2,401.12	400.94%	1,500.00	3,000.00	-
508800 Medical , Health, & Applicatio	565.00	500.00	271.00	361.00	-	(204.00)	-36.11%	(565.00)	-100.00%	(500.00)	-	-
508900 Vehicle Fuel	634.77	750.00	752.80	843.00	750.00	208.23	32.80%	115.23	18.15%	-	750.00	-
509200 Oil	36.19	75.00	-	-	75.00	(36.19)	-100.00%	38.81	107.24%	-	75.00	-
510000 Legal Services	95,935.66	70,000.00	94,695.17	96,062.00	70,000.00	126.34	0.13%	(25,935.66)	-27.03%	-	70,000.00	-
510100 Collection Fees	5,226.74	6,500.00	5,941.95	6,100.00	6,500.00	873.26	16.71%	1,273.26	24.36%	-	6,500.00	-
510800 Planning Commission	72.91	-	-	-	-	(72.91)	-100.00%	(72.91)	-100.00%	-	-	-
511000 Engineering	825.00	10,000.00	792.00	1,056.00	10,000.00	231.00	28.00%	9,175.00	1112.12%	-	10,000.00	-
511500 Other Professional Services	107,416.33	55,000.00	45,898.79	55,000.00	97,000.00	(52,416.33)	-48.80%	(10,416.33)	-9.70%	42,000.00	97,000.00	-
513200 Postage	4,446.89	2,500.00	4,813.52	5,100.00	4,000.00	653.11	14.69%	(446.89)	-10.05%	1,500.00	4,000.00	-
515000 Travel Expense	6,268.97	7,750.00	2,987.38	3,983.00	6,500.00	(2,285.97)	-36.46%	231.03	3.69%	(1,250.00)	6,500.00	-
515200 Conferences & Training	7,941.61	12,595.00	7,649.02	10,425.00	9,345.00	2,483.39	31.27%	1,403.39	17.67%	(3,250.00)	9,345.00	-
515500 Advertising	12,644.38	8,500.00	4,782.11	5,776.00	8,500.00	(6,868.38)	-54.32%	(4,144.38)	-32.78%	-	8,500.00	-
516000 Liability Insurance	1,521.00	2,034.00	2,117.00	2,117.00	2,236.00	596.00	39.18%	715.00	47.01%	202.00	2,303.08	67.08
516500 Auto Insurance	2,515.00	2,480.00	2,060.00	2,060.00	2,015.00	(455.00)	-18.09%	(500.00)	-19.88%	(465.00)	2,075.45	60.45
518100 Workmans Compensation	2,289.06	1,400.00	2,548.99	2,790.00	2,900.00	500.94	21.88%	610.94	26.69%	1,500.00	2,987.00	87.00
520700 Maintenance Contracts	3,998.40	3,000.00	2,548.00	464.00	3,000.00	(3,534.40)	-88.40%	(998.40)	-24.97%	-	3,000.00	-
521000 Vehicle Maintenance	25.00	2,000.00	495.13	660.00	1,000.00	635.00	2540.00%	975.00	3900.00%	(1,000.00)	1,000.00	-
522200 Office Equipment	1,776.00	1,000.00	-	-	1,000.00	(1,776.00)	-100.00%	(776.00)	-43.69%	-	1,000.00	-
522450 Auto Lease	8,007.89	9,000.00	6,101.29	7,000.00	9,500.00	(1,007.89)	-12.59%	1,492.11	18.63%	500.00	9,500.00	-
Building & Lic. Total	803,784.71	972,726.00	871,735.72	951,082.08	1,070,020.50	147,297.37	18.33%	266,235.79	33.12%	97,294.50	1,104,471.43	34,450.93

Communications Department FY2026 Budget Meeting #5 March 21, 2025

Obect Description	2024 ACTUAL	2025 BUDGET	2025			Variance % Variance		Variance 2026 Budget vs. 2024 Actual	% Variance 2026 Budget vs. 2024 Actual	Variance 2025 Budget vs, 2026 Budget	2027 Projected Budget	Variance 2027 Budget vs. 2026 Budget
			3/11/2025 ACTUAL	2025 PROJ.	2026 PRELIM.	2025 Proj vs. 2024 Actual	2025 Proj. vs. 2024					
501000 Salaries	61,888.86	75,000.00	69,377.57	74,905.00	80,761.01	13,016.14	21.03%	18,872.15	30.49%	5,761.01	83,183.84	2,422.83
501700 Part-Time Salaries	-	34,000.00	9,302.39	10,200.00	28,517.00	10,200.00	n/a	28,517.00	n/a	(5,483.00)	28,517.00	-
502000 FICA Expense	3,525.22	6,758.00	4,584.55	5,276.51	6,775.24	1,751.29	49.68%	3,250.02	92.19%	17.24	6,925.45	150.22
502200 Medicare Expense	824.40	1,581.00	1,072.24	1,234.02	1,584.53	409.62	49.69%	760.13	92.20%	3.53	1,619.66	35.13
502500 Medical Insurance	21,807.51	26,618.00	22,365.52	24,412.00	29,268.41	2,604.49	11.94%	7,460.90	34.21%	2,650.41	30,439.15	1,170.74
502700 Dental	451.75	449.00	406.08	426.00	449.00	(25.75)	-5.70%	(2.75)	-0.61%	-	449.00	-
502900 Disability	-	-	987.61	1,058.00	1,200.00	1,058.00	n/a	1,200.00	n/a	1,200.00	1,212.00	12.00
503300 Life Insurance	-	-	435.00	464.00	522.00	464.00	n/a	522.00	n/a	522.00	522.00	-
503500 Pension	3,705.79	4,500.00	4,128.24	4,333.00	4,846.00	627.21	16.93%	1,140.21	30.77%	346.00	4,846.00	-
503700 Unemployment	246.64	525.00	368.98	456.00	525.00	209.36	84.88%	278.36	112.86%	-	540.75	15.75
504200 Paid Leave Tax	-	150.00	-	-	150.00	-	n/a	150.00	n/a	-	150.00	-
506100 Office Supplies	97.46	500.00	69.56	350.00	500.00	252.54	259.12%	402.54	413.03%	-	500.00	-
506200 Printing & Forms	10,721.75	13,500.00	9,808.84	10,808.84	15,000.00	87.09	0.81%	4,278.25	39.90%	1,500.00	15,000.00	-
506500 Minor Equipment & Supplies	313.14	2,000.00	1,918.30	2,558.00	700.00	2,244.86	716.89%	386.86	123.54%	(1,300.00)	700.00	-
506800 Membership & Publications	22.65	11,000.00	11,695.54	15,464.00	17,000.00	15,441.35	68173.73%	16,977.35	74955.19%	6,000.00	17,000.00	-
506900 Other Supplies	6,193.33	7,000.00	6,641.73	8,682.00	7,500.00	2,488.67	40.18%	1,306.67	21.10%	500.00	7,500.00	-
508800 Medical , Health, & Applicatio	-	-	193.00	257.00	-	257.00	n/a	-	n/a	-	-	-
511400 Contractual Services	-	48,500.00	65,205.00	67,000.00	28,000.00	67,000.00	n/a	28,000.00	n/a	(20,500.00)	28,000.00	-
511500 Other Professional Services	-	9,000.00	4,010.94	5,348.00	12,600.00	5,348.00	n/a	12,600.00	n/a	3,600.00	12,600.00	-
513200 Postage	3,150.52	5,000.00	2,776.33	3,518.00	5,000.00	367.48	11.66%	1,849.48	58.70%	-	5,000.00	-
515200 Conferences & Training	4,654.25	2,000.00	1,930.67	2,574.00	5,000.00	(2,080.25)	-44.70%	345.75	7.43%	3,000.00	5,000.00	-
515500 Advertising	55,217.65	12,000.00	7,941.91	10,589.00	12,000.00	(44,628.65)	-80.82%	(43,217.65)	-78.27%	-	12,000.00	-
516000 Liability Insurance	9.00	587.00	471.00	471.00	643.00	462.00	5133.33%	634.00	7044.44%	56.00	662.29	19.29
518100 Workmans Compensation	451.51	300.00	490.14	548.00	600.00	96.49	21.37%	148.49	32.89%	300.00	618.00	18.00
Communications	173,281.43	260,968.00	226,181.14	250,932.37	259,141.19	77,650.94	44.81%	85,859.76	49.55%	(1,826.81)	262,985.14	3,843.95

Police Department FY2026 Budget Meeting #5 March 21, 2025

Object Description	2024	2025	2025	2025	2026 PRELIM.	Variance	% Variance	Variance	% Variance	Variance 2025	2027 Projected Budget	Variance 2027
	ACTUAL	BUDGET	ACTUAL	PROJ.		2025 Proj	vs. 2024 Actual	vs. 2024 Actual	vs. 2024 Actual	vs. 2024 Actual		Budget vs. 2026 Budget
501000 Salaries	1,757,730.44	1,945,931.00	1,791,264.85	1,937,263.00	2,504,665.00	179,532.56	10.21%	746,934.56	42.49%	558,734.00	2,617,374.93	112,709.93
501500 Overtime	93,933.27	110,000.00	94,956.48	101,854.00	116,200.00	7,920.73	8.43%	22,266.73	23.70%	6,200.00	119,686.00	3,486.00
501700 Part-Time Salaries	175,573.23	228,580.00	175,382.15	175,382.00	260,280.00	(191.23)	-0.11%	84,706.77	48.25%	31,700.00	265,485.60	5,205.60
501900 Other Salaries	64,409.61	63,000.00	86,448.75	87,206.00	90,000.00	22,796.39	35.39%	25,590.39	39.73%	27,000.00	90,000.00	-
502000 FICA Expense	123,936.10	145,546.00	127,865.81	142,705.71	184,210.99	18,769.61	15.14%	60,274.89	48.63%	38,664.99	191,737.88	7,526.89
502200 Medicare Expense	28,984.98	34,039.00	29,903.92	33,374.72	43,081.60	4,389.74	15.14%	14,096.62	48.63%	9,042.60	44,841.92	1,760.32
502500 Medical Insurance	384,566.35	520,544.00	409,218.63	421,676.00	552,350.00	37,109.65	9.65%	167,783.65	43.63%	31,806.00	552,350.00	-
502700 Dental	8,874.90	11,232.00	8,900.91	9,357.00	10,783.00	482.10	5.43%	1,908.10	21.50%	(449.00)	10,783.00	-
502900 Disability	20,614.07	22,500.00	22,109.56	24,120.00	30,000.00	3,505.93	17.01%	9,385.93	45.53%	7,500.00	30,300.00	300.00
503300 Life Insurance	11,232.00	13,000.00	12,981.78	14,159.00	13,000.00	2,927.00	26.06%	1,768.00	15.74%	-	13,000.00	-
503500 Pension	193,183.91	299,575.00	230,068.53	250,569.00	367,617.00	57,385.09	29.70%	174,433.09	90.29%	68,042.00	367,617.00	-
503700 Unemployment	8,418.57	10,000.00	7,860.91	9,800.00	10,000.00	1,381.43	16.41%	1,581.43	18.79%	-	10,300.00	300.00
503900 Uniforms	25,141.26	32,000.00	22,354.40	28,236.00	49,120.00	3,094.74	12.31%	23,978.74	95.38%	17,120.00	49,120.00	-
504100 Uniforms P/T	5,505.08	4,800.00	3,252.08	4,177.00	6,260.00	(1,328.08)	-24.12%	754.92	13.71%	1,460.00	6,260.00	-
504200 Paid Leave Tax	-	4,144.00	-	-	6,068.00	-	n/a	6,068.00	n/a	1,924.00	24,272.00	18,204.00
504900 Other Employee Benefits	-	3,000.00	2,490.00	3,320.00	3,000.00	3,320.00	n/a	3,000.00	n/a	-	3,000.00	-
504950 Housing Allowance	8,500.00	-	-	-	24,000.00	(8,500.00)	-100.00%	15,500.00	182.35%	24,000.00	24,000.00	-
506100 Office Supplies	3,499.78	3,600.00	3,164.02	3,300.00	3,720.00	(199.78)	-5.71%	220.22	6.29%	120.00	3,720.00	-
506200 Printing & Forms	597.25	1,500.00	1,349.98	1,800.00	2,055.00	1,202.75	201.38%	1,457.75	244.08%	555.00	2,055.00	-
506300 Grants To Be Distributed	-	-	3,491.28	4,655.00	-	4,655.00	n/a	-	n/a	-	-	-
506500 Minor Equipment & Supplies	34,473.56	52,000.00	24,149.21	47,430.19	36,080.00	12,956.63	37.58%	1,606.44	4.66%	(15,920.00)	36,080.00	-
506700 Medical Supplies	514.88	1,000.00	108.00	144.00	1,350.00	(370.88)	-72.03%	835.12	162.20%	350.00	1,350.00	-
506800 Membership & Publications	694.94	1,745.00	775.75	899.00	1,570.00	204.06	29.36%	875.06	125.92%	(175.00)	1,570.00	-
506850 Troop Fund Miscellaneous	2,697.55	4,000.00	689.31	2,184.00	4,000.00	(513.55)	-19.04%	1,302.45	48.28%	-	4,000.00	-
506900 Other Supplies	8,108.64	8,800.00	2,076.63	2,466.00	12,500.00	(5,642.64)	-69.59%	4,391.36	54.16%	3,700.00	12,500.00	-
508710 Photo and Fingerprint Supplies	907.62	1,250.00	855.37	855.37	1,300.00	(52.25)	-5.76%	392.38	43.23%	50.00	1,300.00	-
508800 Medical, Health, & Application	16,192.95	30,300.00	22,890.20	25,317.00	24,685.00	9,124.05	56.35%	8,492.05	52.44%	(5,615.00)	24,685.00	-
508900 Vehicle Fuel	27,503.47	36,000.00	29,214.99	32,477.00	40,000.00	4,973.53	18.08%	12,496.53	45.44%	4,000.00	40,000.00	-
509200 Oil	854.15	300.00	1,354.27	1,539.00	300.00	684.85	80.18%	(554.15)	-64.88%	-	300.00	-
510000 Legal Services	1,636.00	15,000.00	15,175.12	16,000.00	15,000.00	14,364.00	878.00%	13,364.00	816.87%	-	15,000.00	-
511500 Other Professional Services	5,444.00	-	-	-	-	(5,444.00)	-100.00%	(5,444.00)	-100.00%	-	-	-
513200 Postage	399.39	700.00	403.46	450.00	700.00	50.61	12.67%	300.61	75.27%	-	700.00	-
513500 Radios, Pagers & Maintenance	1,431.70	1,500.00	250.00	333.00	1,000.00	(1,098.70)	-76.74%	(431.70)	-30.15%	(500.00)	1,000.00	-
515000 Travel Expense	3,070.66	9,075.00	9,405.14	11,683.00	13,725.00	8,612.34	280.47%	10,654.34	346.97%	4,650.00	13,725.00	-
515200 Conferences & Training	25,706.38	27,665.00	22,094.10	24,932.00	24,055.00	(774.38)	-3.01%	(1,651.38)	-6.42%	(3,610.00)	24,055.00	-
515500 Advertising	1,561.27	4,150.00	799.00	1,065.00	5,150.00	(496.27)	-31.79%	3,588.73	229.86%	1,000.00	5,150.00	-
516000 Liability Insurance	11,117.00	14,813.00	15,394.00	15,394.00	16,215.00	4,277.00	38.47%	5,098.00	45.86%	1,402.00	16,215.00	-
516500 Auto Insurance	13,055.00	14,052.00	14,416.00	14,416.00	15,405.00	1,361.00	10.43%	2,350.00	18.00%	1,353.00	15,867.15	462.15
517100 Police Professional Liability	37,155.00	37,335.00	38,373.00	38,373.00	40,486.00	1,218.00	3.28%	3,331.00	8.97%	3,151.00	41,700.58	1,214.58
517300 Umbrella Insurance	5,613.00	6,000.00	6,212.00	6,212.00	6,551.00	599.00	10.67%	938.00	16.71%	551.00	6,747.53	196.53
517500 Commerical Property Ins.	9,797.00	10,075.00	10,165.00	10,165.00	10,809.00	368.00	3.76%	1,012.00	10.33%	734.00	11,133.27	324.27
517700 Building and Contents	1,419.00	1,429.00	1,527.00	1,527.00	1,614.00	108.00	7.61%	195.00	13.74%	185.00	1,662.42	48.42
518100 Workmans Compensation	113,126.38	85,000.00	100,415.29	108,300.00	120,000.00	(4,826.38)	-4.27%	6,873.62	6.08%	35,000.00	123,600.00	3,600.00
520700 Maintenance Contracts	83,905.98	97,866.00	77,923.13	102,564.00	224,780.00	18,658.02	22.24%	140,874.02	167.90%	126,914.00	231,523.40	6,743.40
521000 Vehicle Maintenance	15,088.37	16,500.00	21,437.76	27,280.00	25,000.00	12,191.63	80.80%	9,911.63	65.69%	8,500.00	25,000.00	-
522200 Office Equipment	-	2,200.00	1,848.00	2,464.00	1,000.00	2,464.00	n/a	1,000.00	n/a	(1,200.00)	1,000.00	-
522450 Auto Lease	112,216.28	110,000.00	76,156.12	84,566.00	388,230.00	(27,650.28)	-24.64%	276,013.72	245.97%	278,230.00	163,230.00	(225,000.00)
990000 Capital Outlays	7,795.00	25,000.00	23,872.20	23,872.20	80,000.00	16,077.20	206.25%	72,205.00	926.30%	55,000.00	24,000.00	(56,000.00)
909420 New Police Vehicle Accessories	-	-	-	-	57,660.00	-	n/a	57,660.00	n/a	57,660.00	-	(57,660.00)
Police	3,456,185.97	4,066,746.00	3,551,044.09	3,855,862.19	5,445,575.59	399,676.22	11.56%	1,989,389.62	57.56%	1,378,829.59	5,268,997.68	(176,577.91)

Streets and Refuse Department FY2026 Budget Meeting #5 March 21, 2025

Object Description	2024	2025	2025	2025	2025	Variance	% Variance	Variance	% Variance	Variance 2025	Variance	
	ACTUAL	BUDGET	ACTUAL	PROJ.	2026 PRELIM.	2025 Proj	2025 Proj.	2026 Budget	2026 Budget	Budget vs, 2027 Projected	2027 Budget	vs.
501000 Salaries	745,921.14	894,769.00	809,464.52	875,932.00	920,962.00	130,010.86	17.43%	175,040.86	23.47%	26,193.00	957,800.48	36,838.48
501500 Overtime	38,862.42	45,000.00	71,987.19	73,121.00	55,000.00	34,258.58	88.15%	16,137.58	41.52%	10,000.00	55,000.00	-
501700 Part-Time Salaries	215,915.70	280,901.00	291,179.98	304,021.00	310,000.00	88,105.30	40.81%	94,084.30	43.57%	29,099.00	316,200.00	6,200.00
502000 FICA Expense	59,365.36	75,682.00	71,305.59	77,690.59	79,729.64	18,325.23	30.87%	20,364.28	34.30%	4,047.64	82,398.03	2,668.39
502200 Medicare Expense	13,878.40	17,700.00	16,676.45	18,169.57	18,646.45	4,291.17	30.92%	4,768.05	34.36%	946.45	19,270.51	624.06
502500 Medical Insurance	200,670.96	261,324.00	221,772.59	242,510.27	295,326.00	41,839.31	20.85%	94,655.04	47.17%	34,002.00	307,139.04	11,813.04
502700 Dental	6,652.23	6,739.00	5,893.72	6,388.00	7,700.00	(264.23)	-3.97%	1,047.77	15.75%	961.00	7,700.00	-
502900 Disability	11,095.42	10,200.00	11,222.33	12,295.00	14,000.00	1,199.58	10.81%	2,904.58	26.18%	3,800.00	14,000.00	-
503300 Life Insurance	7,342.66	7,400.00	7,344.00	8,040.00	8,900.00	697.34	9.50%	1,557.34	21.21%	1,500.00	8,900.00	-
503500 Pension	19,689.49	36,421.00	20,432.42	22,242.00	38,400.00	2,552.51	12.96%	18,710.51	95.03%	1,979.00	38,400.00	-
503700 Unemployment	7,087.90	9,500.00	8,393.16	9,412.00	9,500.00	2,324.10	32.79%	2,412.10	34.03%	-	9,785.00	285.00
503900 Uniforms	13,395.48	16,000.00	13,571.30	14,201.00	13,000.00	805.52	6.01%	(395.48)	-2.95%	(3,000.00)	13,000.00	-
504100 Uniforms P/T	5,742.03	6,000.00	980.45	2,500.00	6,000.00	(3,242.03)	-56.46%	257.97	4.49%	-	6,000.00	-
504200 Paid Leave Tax	-	1,790.00	-	-	9,500.00	-	n/a	9,500.00	n/a	7,710.00	9,500.00	-
504300 Car Allowance	4,890.00	3,600.00	3,150.00	3,450.00	3,600.00	(1,440.00)	-29.45%	(1,290.00)	-26.38%	-	3,600.00	-
506100 Office Supplies	973.69	1,000.00	696.47	1,275.00	1,000.00	301.31	30.95%	26.31	2.70%	-	1,000.00	-
506200 Printing & Forms	-	1,000.00	-	-	-	-	n/a	n/a	n/a	(1,000.00)	-	-
506500 Minor Equipment & Supplies	89,043.30	90,000.00	75,491.16	95,522.00	110,000.00	6,478.70	7.28%	20,956.70	23.54%	20,000.00	110,000.00	-
506900 Other Supplies	8,951.78	11,000.00	3,954.36	4,035.00	10,000.00	(4,916.78)	-54.93%	1,048.22	11.71%	(1,000.00)	10,000.00	-
508400 Janitorial Supplies	1,249.67	1,400.00	807.82	900.00	1,000.00	(349.67)	-27.98%	(249.67)	-19.98%	(400.00)	1,000.00	-
508800 Medical , Health, & Applicatio	1,423.00	500.00	1,154.75	1,438.00	1,500.00	15.00	1.05%	77.00	5.41%	1,000.00	1,500.00	-
508900 Vehicle Fuel	16,805.25	16,000.00	15,572.09	17,950.00	16,000.00	1,144.75	6.81%	(805.25)	-4.79%	-	16,000.00	-
509000 Diesel Fuel	35,972.71	47,000.00	33,243.70	35,455.00	47,000.00	(517.71)	-1.44%	11,027.29	30.65%	-	47,000.00	-
509200 Oil	2,212.19	1,700.00	1,926.49	2,382.00	1,700.00	169.81	7.68%	(512.19)	-23.15%	-	1,700.00	-
511000 Engineering	185,762.05	378,000.00	161,898.65	196,628.00	250,000.00	10,865.95	5.85%	64,237.95	34.58%	(128,000.00)	250,000.00	-
511400 Contractual Services	279,749.18	260,000.00	258,136.70	260,000.00	260,000.00	(19,749.18)	-7.06%	(19,749.18)	-7.06%	-	260,000.00	-
511500 Other Professional Services	5,145.36	5,000.00	3,414.12	4,312.00	5,000.00	(833.36)	-16.20%	(145.36)	-2.83%	-	5,000.00	-
513200 Postage	-	50.00	-	-	50.00	-	n/a	50.00	n/a	-	50.00	-
513500 Radios, Pagers & Maintenance	-	-	1,983.60	2,645.00	-	2,645.00	n/a	-	n/a	-	-	-
515000 Travel Expense	-	3,000.00	-	-	1,500.00	-	n/a	1,500.00	n/a	(1,500.00)	1,500.00	-
515200 Conferences & Training	2,721.99	4,000.00	1,105.28	1,105.28	2,000.00	(1,616.71)	-59.39%	(721.99)	-26.52%	(2,000.00)	2,000.00	-
515500 Advertising	8,484.05	4,000.00	673.82	898.00	4,000.00	(7,586.05)	-89.42%	(4,484.05)	-52.85%	-	4,000.00	-
516000 Liability Insurance	6,614.00	8,723.00	9,074.00	9,074.00	9,558.00	2,460.00	37.19%	2,944.00	44.51%	835.00	9,844.74	286.74
516500 Auto Insurance	20,696.00	20,666.00	25,560.00	25,560.00	28,209.00	4,864.00	23.50%	7,513.00	36.30%	7,543.00	29,055.27	846.27
517300 Umbrella Insurance	2,205.00	2,400.00	2,438.00	2,438.00	2,571.00	233.00	10.57%	366.00	16.60%	171.00	2,648.13	77.13
517500 Commercial Property Ins.	3,845.00	3,957.00	3,993.00	3,993.00	4,246.00	148.00	3.85%	401.00	10.43%	289.00	4,373.38	127.38
517700 Building and Contents Ins.	552.00	560.00	594.00	594.00	633.00	42.00	7.61%	81.00	14.67%	73.00	651.99	18.99
518100 Workmans Compensation	50,079.89	40,000.00	51,053.42	54,750.00	52,000.00	4,670.11	9.33%	1,920.11	3.83%	12,000.00	53,560.00	1,560.00
518500 Electric	27,186.65	20,000.00	22,426.11	24,000.00	20,000.00	(3,186.65)	-11.72%	(7,186.65)	-26.43%	-	20,000.00	-
518700 Holiday Decorations	10,054.06	15,000.00	12,246.42	15,000.00	15,000.00	4,945.94	49.19%	4,945.94	49.19%	-	15,000.00	-
518800 Street Sidewalks and Curbs	54,361.30	55,000.00	40,351.50	57,877.00	55,000.00	3,515.70	6.47%	638.70	1.17%	-	55,000.00	-
518900 Streets-Storms	7,584.13	8,000.00	726.80	3,000.00	8,000.00	(4,584.13)	-60.44%	415.87	5.48%	-	8,000.00	-
519000 Heating Fuel	4,067.14	9,000.00	4,688.69	5,000.00	9,000.00	932.86	22.94%	4,932.86	121.29%	-	9,000.00	-
519600 Refuse Disposal Charge	145,705.68	170,000.00	130,710.58	136,934.00	170,000.00	(8,771.68)	-6.02%	24,294.32	16.67%	-	170,000.00	-
519800 Sewer Charge	1,146.25	1,100.00	1,181.25	1,181.25	1,100.00	35.00	3.05%	(46.25)	-4.03%	-	1,100.00	-
520100 General Maintenance	18,905.00	20,000.00	11,299.50	11,300.00	15,000.00	(7,605.00)	-40.23%	(3,905.00)	-20.66%	(5,000.00)	15,000.00	-
520300 Building Maintenance	13,738.00	10,000.00	4,773.57	6,365.00	10,000.00	(7,373.00)	-53.67%	(3,738.00)	-27.21%	-	10,000.00	-

Streets and Refuse Department FY2026 Budget Meeting #5 March 21, 2025

Object Description	2024 ACTUAL	2025 BUDGET	2025	2025	2026 PRELIM.	Variance	% Variance	Variance	% Variance	Variance 2025		Variance
			ACTUAL 3/11/2025	PROJ. PROJ.		2025 Proj vs. 2024 Actual	2025 Proj. vs. 2024 Actual	2026 Budget vs. 2024 Actual	2026 Budget vs. 2024 Actual	Budget vs, 2026 Budget	2027 Projected Budget	2027 Budget vs. 2026 Budget
520400 Snow Removal	2,222.01	10,000.00	10,497.45	10,497.45	10,000.00	8,275.44	372.43%	7,777.99	350.04%	-	10,000.00	-
520600 Streets Imp.	4,000.00	75,000.00	66,069.09	75,000.00	65,000.00	71,000.00	1775.00%	61,000.00	1525.00%	(10,000.00)	65,000.00	-
520700 Maintenance Contracts	3,967.33	5,000.00	3,706.34	5,000.00	5,000.00	1,032.67	26.03%	1,032.67	26.03%	-	5,000.00	-
520800 Storm Sewer Maintenance	9,850.00	15,000.00	950.00	950.00	10,000.00	(8,900.00)	-90.36%	150.00	1.52%	(5,000.00)	10,000.00	-
520900 Boardwalk Maintenance	33,963.56	40,000.00	17,497.13	17,497.13	35,000.00	(16,466.43)	-48.48%	1,036.44	3.05%	(5,000.00)	35,000.00	-
521000 Vehicle Maintenance	116,372.03	130,000.00	96,234.47	106,300.00	125,000.00	(10,072.03)	-8.66%	8,627.97	7.41%	(5,000.00)	125,000.00	-
522200 Office Equipment	232.40	1,000.00	147.86	347.00	1,000.00	114.60	49.31%	767.60	330.29%	-	1,000.00	-
522400 Equipment Rental	-	2,000.00	-	-	2,000.00	-	n/a	2,000.00	n/a	-	2,000.00	-
522450 Auto Lease	59,083.11	69,000.00	65,252.21	70,601.00	80,000.00	11,517.89	19.49%	20,916.89	35.40%	11,000.00	80,000.00	-
990000 Capital Outlays	1,546,238.92	1,680,000.00	751,092.35	1,521,444.00	1,317,680.00	(24,794.92)	-1.60%	(228,558.92)	-14.78%	(362,320.00)	1,805,000.00	487,320.00
Streets Total	4,131,672.87	4,908,082.00	3,445,996.45	4,459,220.54	4,552,011.09	327,547.67	7.93%	420,338.22	10.17%	(356,070.91)	5,100,676.57	548,665.47

Fleet Services Budget FY2026 Meeting #5 March 21, 2025

Object Description	2024 ACTUAL	2025 BUDGET	2025		2026 PRELIM.	Variance	% Variance	Variance	% Variance	Variance	2027	Variance 2027
			ACTUAL 3/11/2025	PROJ.		vs. 2024 Actual	vs. 2024 Actual	vs. 2024 Actual	2025 Budget vs, 2026 Budget	Projected Budget	Budget vs. 2026 Budget	
501000 Salaries	123,253.60	173,033.00	155,869.12	170,282.00	165,000.00	47,028.40	38.16%	41,746.40	33.87%	(8,033.00)	191,600.00	26,600.00
501500 Overtime	626.06	-	2,251.72	2,251.72	250.00	1,625.66	259.67%	(376.06)	-60.07%	250.00	250.00	-
502000 FICA Expense	7,717.70	10,728.00	9,470.50	10,585.00	10,245.500	2,867.30	37.15%	2,527.80	32.75%	(482.50)	11,894.70	1,649.20
502200 Medicare Expense	1,804.89	2,509.00	2,214.85	2,476.00	2,396.125	671.11	37.18%	591.24	32.76%	(112.88)	2,781.83	385.70
502500 Medical Insurance	31,918.51	40,888.00	33,995.97	36,250.00	39,510.00	4,331.49	13.57%	7,591.49	23.78%	(1,378.00)	41,090.40	1,580.40
502700 Dental	1,078.79	1,348.00	1,183.68	1,279.00	1,348.00	200.21	18.56%	269.21	24.95%	-	1,348.00	-
502900 Disability	-	-	2,228.99	2,385.00	3,000.00	2,385.00	n/a	3,000.00	n/a	3,000.00	3,000.00	-
503300 Life Insurance	-	-	1,305.00	1,392.00	1,600.00	1,392.00	n/a	1,600.00	n/a	1,600.00	1,616.00	16.00
503500 Pension	5,809.25	7,911.00	6,937.42	7,691.00	8,564.00	1,881.75	32.39%	2,754.75	47.42%	653.00	8,735.28	171.28
503700 Unemployment	771.05	-	729.39	849.00	800.00	77.95	10.11%	28.95	3.75%	800.00	824.00	24.00
503900 Uniforms	6,696.24	700.00	461.50	615.00	700.00	(6,081.24)	-90.82%	(5,996.24)	-89.55%	-	721.00	21.00
504200 Paid Leave Tax	-	346.00	-	-	450.00	-	n/a	450.00	n/a	104.00	1,800.00	1,350.00
506200 Printing & Forms	-	250.00	-	-	250.00	-	n/a	250.00	n/a	-	250.00	-
506500 Minor Equipment & Supplies	15,051.30	17,000.00	19,125.03	19,446.00	17,000.00	4,394.70	29.20%	1,948.70	12.95%	-	17,000.00	-
506900 Other Supplies	210.86	500.00	204.85	273.00	500.00	62.14	29.47%	289.14	137.12%	-	500.00	-
508400 Janitorial Supplies	-	100.00	-	-	100.00	-	n/a	100.00	n/a	-	100.00	-
508800 Medical , Health, & Applicatio	150.00	-	118.00	-	150.00	(150.00)	-100.00%	-	0.00%	150.00	150.00	-
508900 Vehicle Fuel	-	1,000.00	-	-	1,000.00	-	n/a	1,000.00	n/a	-	1,000.00	-
509200 Oil	42.77	-	-	-	-	(42.77)	-100.00%	(42.77)	-100.00%	-	-	-
511400 Contractual Services/Recycling	9,511.47	25,000.00	19,527.57	22,492.00	25,000.00	12,980.53	136.47%	15,488.53	162.84%	-	25,000.00	-
515000 Travel Expense	2,185.32	1,000.00	-	-	1,000.00	(2,185.32)	-100.00%	(1,185.32)	-54.24%	-	1,000.00	-
515200 Conferences & Training	1,880.43	500.00	1,387.22	1,387.22	3,000.00	(493.21)	-26.23%	1,119.57	59.54%	2,500.00	3,000.00	-
515500 Advertising	-	-	753.40	753.40	-	753.40	n/a	-	n/a	-	-	-
516000 Liability Insurance	855.00	1,169.00	1,223.00	1,223.00	1,286.00	368.00	43.04%	431.00	50.41%	117.00	1,324.58	38.58
516500 Auto Insurance	1,206.00	1,515.00	1,134.00	1,134.00	1,008.00	(72.00)	-5.97%	(198.00)	-16.42%	(507.00)	1,038.24	30.24
518100 Workmans Compensation	8,075.60	5,000.00	6,910.65	7,615.00	8,100.00	(460.60)	-5.70%	24.40	0.30%	3,100.00	8,343.00	243.00
520700 Maintenance Contacts	175.00	6,500.00	-	-	6,500.00	(175.00)	-100.00%	6,325.00	3614.29%	-	6,500.00	-
521000 Vehicle Maintenance	2,995.91	3,000.00	2,626.07	2,800.00	3,000.00	(195.91)	-6.54%	4.09	0.14%	-	3,000.00	-
520300 Building Maintenance	-	-	-	-	5,000.00	-	n/a	5,000.00	n/a	5,000.00	5,000.00	-
990000 Capital Outlays	-	-	-	-	35,000.00	-	n/a	35,000.00	n/a	35,000.00	-	(35,000.00)
Fleet Services Total	222,015.75	299,997.00	269,657.93	293,179.34	341,757.63	71,163.59	32.05%	119,741.88	53.93%	41,760.63	338,867.03	(2,890.60)

Comfort Stations Comfort Stations FY2026 Budget Meeting #5 March 21, 2025

Object Description	2024	2025	2025	2025		Variance	% Variance	Variance	% Variance	Variance 2025		Variance 2027
	ACTUAL	BUDGET	ACTUAL 3/11/2025	PROJ. 2026 PRELIM.	2025 Proj	vs. 2024 Actual	vs. 2024 Actual	2026 Budget	2026 Budget	Budget vs, 2026	2027 Projected	Budget vs.
506500 Minor Equipment & Supplies	175.00	500.00	734.86	980.00	500.00	805.00	460.00%	325.00	185.71%	-	515.00	15.00
508400 Janitorial Supplies	68,430.31	70,000.00	51,137.31	67,249.00	70,000.00	(1,181.31)	-1.73%	1,569.69	2.29%	-	72,100.00	2,100.00
511400 Contractual Services	192,536.32	225,000.00	203,203.72	258,272.00	251,500.00	65,735.68	34.14%	58,963.68	30.62%	26,500.00	259,045.00	7,545.00
517500 Commercial Property Ins.	2,869.00	2,158.00	520.00	520.00	2,170.00	(2,349.00)	-81.88%	(699.00)	-24.36%	12.00	2,235.10	65.10
518500 Electric	7,437.69	10,000.00	5,066.21	6,200.00	10,000.00	(1,237.69)	-16.64%	2,562.31	34.45%	-	10,300.00	300.00
520300 Building Maintenance	50,821.31	78,000.00	21,895.81	24,747.00	60,000.00	(26,074.31)	-51.31%	9,178.69	18.06%	(18,000.00)	61,800.00	1,800.00
990000 Capital Outlays	981,371.22	3,550,000.00	3,064,220.64	3,303,399.00	2,483,000.00	2,322,027.78	236.61%	1,501,628.78	153.01%	(1,067,000.00)	-	(2,483,000.00)
Comfort Stat. Total	1,303,640.85	3,935,658.00	3,346,778.55	3,661,367.00	2,877,170.00	2,357,726.15	180.86%	1,573,529.15	120.70%	(1,058,488.00)	405,995.10	(2,471,174.90)

Building and Grounds Budget Meeting #5 March 21, 2025

Object Description	2024 ACTUAL	2025 BUDGET	2025		2026 PRELIM.	Variance	% Variance	Variance	% Variance	Variance	Variance	2027 Projected Budget	Variance
			3/11/2025 ACTUAL	2025 PROJ.		vs. 2024 Actual	vs. 2024 Actual	vs. 2024 Actual	vs. 2024 Actual	2025 Budget vs, 2026 Budget	2026 Budget vs. 2024 Actual		2027 Budget vs. 2026 Budget
501000 Salaries	169,551.04	165,702.00	131,322.25	147,902.00	133,631.00	(21,649.04)	-12.77%	(35,920.04)	-21.19%	(32,071.00)	138,976.24	5,345.24	
501500 Overtime	10,281.60	3,886.00	6,893.41	8,547.00	6,675.00	(1,734.60)	-16.87%	(3,606.60)	-35.08%	2,789.00	6,675.00	-	
501700 Part-Time Salaries	89,718.93	88,587.00	60,800.98	67,189.00	80,000.00	(22,529.93)	-25.11%	(9,718.93)	-10.83%	(8,587.00)	80,000.00	-	
502000 FICA Expense	16,323.57	16,007.00	12,178.83	13,866.00	13,658.97	(2,457.57)	-15.06%	(2,664.60)	-16.32%	(2,348.03)	13,658.97	-	
502200 Medicare Expense	3,817.56	3,744.00	2,848.25	3,243.00	3,194.44	(574.56)	-15.05%	(623.12)	-16.32%	(549.56)	3,194.44	-	
502500 Medical Insurance	31,488.33	40,248.00	19,417.57	22,000.00	31,505.00	(9,488.33)	-30.13%	16.67	0.05%	(8,743.00)	32,765.20	1,260.20	
502700 Dental	929.12	899.00	521.33	620.00	899.00	(309.12)	-33.27%	(30.12)	-3.24%	-	899.00	-	
502900 Disability	1,984.68	960.00	1,896.23	2,116.00	2,100.00	131.32	6.62%	115.32	5.81%	1,140.00	2,121.00	21.00	
503300 Life Insurance	972.00	650.00	1,091.25	1,223.00	1,044.00	251.00	25.82%	72.00	7.41%	394.00	1,044.00	-	
503500 Pension	4,084.17	3,721.00	1,527.31	1,864.27	4,071.00	(2,219.90)	-54.35%	(13.17)	-0.32%	350.00	4,071.00	-	
503700 Unemployment	1,768.82	2,500.00	1,406.04	1,305.00	2,500.00	(463.82)	-26.22%	731.18	41.34%	-	2,575.00	75.00	
503900 Uniforms	481.20	1,100.00	573.99	765.00	1,100.00	283.80	58.98%	618.80	128.60%	-	1,100.00	-	
504100 Uniforms P/T	-	600.00	435.00	580.00	600.00	580.00	n/a	600.00	n/a	-	600.00	-	
504200 Paid Leave Tax	-	331.00	-	-	590.00	-	n/a	590.00	n/a	259.00	2,360.00	1,770.00	
504300 Car Allowance	90.00	-	-	-	-	(90.00)	-100.00%	(90.00)	-100.00%	-	-	-	
504900 Other Employee Benefits	434.00	500.00	-	-	-	(434.00)	-100.00%	(434.00)	-100.00%	(500.00)	-	-	
506100 Office Supplies	150.99	650.00	60.20	80.00	300.00	(70.99)	-47.02%	149.01	98.69%	(350.00)	300.00	-	
506200 Printing & Forms	-	500.00	275.00	367.00	350.00	367.00	n/a	350.00	n/a	(150.00)	350.00	-	
506500 Minor Equipment & Supplies	46,725.10	20,000.00	9,165.24	11,000.00	20,000.00	(35,725.10)	-76.46%	(26,725.10)	-57.20%	-	20,000.00	-	
506900 Other Supplies	537.47	600.00	322.43	430.00	600.00	(107.47)	-20.00%	62.53	11.63%	-	600.00	-	
508400 Janitorial Supplies	17,710.27	19,500.00	19,851.49	21,500.00	20,000.00	3,789.73	21.40%	2,289.73	12.93%	500.00	20,000.00	-	
508800 Medical , Health, & Applicatio	-	200.00	490.00	653.00	-	653.00	n/a	-	n/a	(200.00)	-	-	
508900 Vehicle Fuel	386.17	500.00	360.35	438.00	500.00	51.83	13.42%	113.83	29.48%	-	500.00	-	
509200 Oil	-	-	19.74	26.00	-	26.00	n/a	-	n/a	-	-	-	
511000 Engineering	-	10,000.00	-	-	-	-	n/a	-	n/a	(10,000.00)	-	-	
515000 Travel Expense	-	2,500.00	-	-	500.00	-	n/a	500.00	n/a	(2,000.00)	500.00	-	
515500 Advertising	-	2,000.00	2,564.85	3,252.00	2,000.00	3,252.00	n/a	2,000.00	n/a	-	2,000.00	-	
516000 Liabiltiy Insurance	1,707.00	2,283.00	2,367.00	2,367.00	2,498.00	660.00	38.66%	791.00	46.34%	215.00	2,572.94	74.94	
516500 Auto Insurance	838.00	827.00	935.00	935.00	1,008.00	97.00	11.58%	170.00	20.29%	181.00	1,038.24	30.24	
518100 Workmans Compensation	13,630.05	8,800.00	9,352.94	10,763.00	12,300.00	(2,867.05)	-21.03%	(1,330.05)	-9.76%	3,500.00	12,669.00	369.00	
518500 Electric	86,657.93	70,000.00	70,173.95	72,000.00	70,000.00	(14,657.93)	-16.91%	(16,657.93)	-19.22%	-	72,100.00	2,100.00	
519000 Heating Fuel	8,226.09	10,000.00	8,636.35	12,000.00	10,000.00	3,773.91	45.88%	1,773.91	21.56%	-	10,300.00	300.00	
519100 Propane Gas	165.55	-	-	-	-	(165.55)	-100.00%	(165.55)	-100.00%	-	-	-	
520100 General Maintenance	6,489.99	-	2,552.60	3,403.00	-	(3,086.99)	-47.57%	(6,489.99)	-100.00%	-	-	-	
520300 Building Maintenance	126,544.84	100,000.00	116,265.28	118,000.00	100,000.00	(8,544.84)	-6.75%	(26,544.84)	-20.98%	-	100,000.00	-	
520310 Building Maintenance Contract	44,453.00	45,000.00	43,499.98	56,651.00	50,000.00	12,198.00	27.44%	5,547.00	12.48%	5,000.00	50,000.00	-	
520700 Maintenance Contracts	199.00	-	-	-	-	(199.00)	-100.00%	(199.00)	-100.00%	-	-	-	
522400 Equipment Rental	260.00	300.00	100.00	225.00	300.00	(35.00)	-13.46%	40.00	15.38%	-	300.00	-	
522450 Auto Lease	5,297.58	6,000.00	636.45	782.00	6,000.00	(4,515.58)	-85.24%	702.42	13.26%	-	6,000.00	-	
990000 Capital Outlays	10,329.00	65,000.00	-	85,000.00	47,000.00	74,671.00	722.93%	36,671.00	355.03%	(18,000.00)	159,000.00	112,000.00	
Building & Gds Total	702,233.05	694,095.00	528,541.29	671,092.27	624,924.41	(31,140.78)	-4.43%	(77,308.64)	-11.01%	(69,170.59)	748,270.03	123,345.62	

911 Dispatch FY2026 Budget Meeting #5 March 21, 2025

Object Description	2024 ACTUAL	2025 BUDGET	2025		2026 PROJ. 2026 PRELIM.	Variance	% Variance	Variance	% Variance	Variance		Variance
			ACTUAL 3/11/2025	PROJ.		2025 Proj	2025 Proj.	2026 Budget	2026 Budget	2025 Budget vs, 2026 Budget	2027 Projected Budget	2027 Budget vs. 2026 Budget
501000 Salaries	551,498.79	778,748.00	630,625.02	663,383.00	792,899.00	111,884.21	20.29%	241,400.21	43.77%	14,151.00	824,614.96	31,715.96
501500 Overtime	192,747.87	90,000.00	139,106.52	155,690.00	90,000.00	(37,057.87)	-19.23%	(102,747.87)	-53.31%	-	91,800.00	1,800.00
501700 Part-Time Salaries	1,286.60	-	544.78	744.78	-	(541.82)	-42.11%	(1,286.60)	-100.00%	-	-	-
502000 FICA Expense	44,102.68	53,862.00	45,644.08	50,829.00	54,739.74	6,726.32	15.25%	10,637.06	24.12%	877.74	56,817.73	2,077.99
502200 Medicare Expense	10,314.22	12,597.00	10,674.84	11,887.00	12,802.04	1,572.78	15.25%	2,487.82	24.12%	205.04	13,288.02	485.98
502500 Medical Insurance	134,060.50	225,180.00	160,630.33	166,488.00	206,703.00	32,427.50	24.19%	72,642.50	54.19%	(18,477.00)	214,971.12	8,268.12
502700 Dental	3,831.48	5,841.00	4,180.05	4,421.00	5,841.00	589.52	15.39%	2,009.52	52.45%	-	5,841.00	-
502900 Disability	5,825.17	7,800.00	8,225.85	8,877.00	9,725.00	3,051.83	52.39%	3,899.83	66.95%	1,925.00	9,725.00	-
503300 Life Insurance	3,280.50	5,500.00	4,503.00	4,844.00	6,790.00	1,563.50	47.66%	3,509.50	106.98%	1,290.00	6,790.00	-
503500 Pension	12,512.71	13,900.00	16,107.33	17,500.00	35,000.00	4,987.29	39.86%	22,487.29	179.72%	21,100.00	35,000.00	-
503700 Unemployment	3,494.18	4,500.00	3,089.59	3,904.00	4,500.00	409.82	11.73%	1,005.82	28.79%	-	4,635.00	135.00
503900 Uniforms	10,306.57	12,680.00	7,676.50	10,235.00	10,300.00	(71.57)	-0.69%	(6.57)	-0.06%	(2,380.00)	10,300.00	-
504200 Paid Leave Tax	-	1,558.00	-	-	2,065.00	-	n/a	2,065.00	n/a	507.00	2,065.00	-
504900 Other Employee Benefits	-	100.00	-	-	-	-	n/a	-	n/a	(100.00)	-	-
506100 Office Supplies	314.61	1,500.00	519.73	527.00	1,500.00	212.39	67.51%	1,185.39	376.78%	-	1,500.00	-
506200 Printing and Forms	-	100.00	-	-	500.00	-	n/a	500.00	n/a	400.00	500.00	-
506300 General 911 to Be Distributed	-	-	14,760.15	19,680.00	-	19,680.00	n/a	-	n/a	-	-	-
506500 Minor Equipment & Supplies	1,018.19	1,360.00	547.38	730.00	4,000.00	(288.19)	-28.30%	2,981.81	292.85%	2,640.00	4,000.00	-
506800 Memberships & Publications	1,040.00	1,600.00	1,522.00	1,885.00	8,700.00	845.00	81.25%	7,660.00	736.54%	7,100.00	8,700.00	-
506900 Other Supplies	999.63	2,500.00	-	-	4,000.00	(999.63)	-100.00%	3,000.37	300.15%	1,500.00	4,000.00	-
508800 Medical, Health, Applications	1,557.00	3,000.00	2,057.15	2,500.00	1,000.00	943.00	60.57%	(557.00)	-35.77%	(2,000.00)	1,000.00	-
511400 Contractual Services	18,713.87	-	-	-	-	(18,713.87)	-100.00%	(18,713.87)	-100.00%	-	-	-
513200 Postage	-	100.00	-	-	100.00	-	n/a	100.00	n/a	-	100.00	-
513500 Radios, Pagers & Maintenance	70.00	4,825.00	4,027.50	5,370.00	2,900.00	5,300.00	7571.43%	2,830.00	4042.86%	(1,925.00)	2,900.00	-
515000 Travel Expense	6,289.70	12,200.00	4,455.23	5,940.00	15,500.00	(349.70)	-5.56%	9,210.30	146.43%	3,300.00	15,500.00	-
515200 Conferences & Training	8,709.69	10,900.00	8,126.78	10,500.00	7,770.00	1,790.31	20.56%	(939.69)	-10.79%	(3,130.00)	7,770.00	-
515500 Advertising	2,526.40	2,500.00	-	-	1,000.00	(2,526.40)	-100.00%	(1,526.40)	-60.42%	(1,500.00)	1,000.00	-
516000 Liability Insurance	2,928.00	3,907.00	4,070.00	4,070.00	4,285.00	1,142.00	39.00%	1,357.00	46.35%	378.00	4,413.55	128.55
518100 Workmans Compensation	1,522.84	1,100.00	1,288.80	1,404.00	1,500.00	(118.84)	-7.80%	(22.84)	-1.50%	400.00	1,545.00	45.00
520700 Maintenance Contracts	7,837.50	17,350.00	5,429.00	8,000.00	28,000.00	162.50	2.07%	20,162.50	257.26%	10,650.00	28,840.00	840.00
522200 Office Equipment	25,133.00	2,875.00	161.48	1,000.00	6,025.00	(24,133.00)	-96.02%	(19,108.00)	-76.03%	3,150.00	6,025.00	-
990000 Capital Outlay	-	-	-	-	-	-	n/a	-	n/a	-	9,000.00	9,000.00
Dispatch	1,051,921.70	1,278,083.00	1,077,973.09	1,160,408.78	1,318,144.77	108,487.08	10.31%	266,223.07	25.31%	40,061.77	1,372,641.37	54,496.60

Parking Department FY2026 Budget Meeting #5 March 21, 2025

Object Description	2024 ACTUAL	2025 BUDGET	2025	2025	2026 PRELIM.	Variance	% Variance	Variance	% Variance	Variance	Variance	2027 Projected Budget	Variance
			ACTUAL	PROJ.		2025 Proj	2025 Proj.	2026 Budget	2026 Budget	2025 Budget vs. 2026 Budget	2027 Budget vs. 2026 Budget		
501000 Salaries	151,283.45	112,070.00	107,735.80	117,136.00	118,534.00	(34,147.45)	-22.57%	(32,749.45)	-21.65%	6,464.00	123,275.36	4,741.36	
501500 Overtime	17,669.08	10,000.00	14,304.39	19,574.00	15,000.00	1,904.92	10.78%	(2,669.08)	-15.11%	5,000.00	15,000.00	-	
501700 Part-Time Salaries	269,986.42	314,067.00	247,307.17	248,307.00	302,978.00	(21,679.42)	-8.03%	32,991.58	12.22%	(11,089.00)	302,978.00	-	
502000 FICA Expense	26,773.69	27,040.00	22,685.86	23,871.00	27,063.74	(2,902.69)	-10.84%	290.05	1.08%	23.74	27,357.71	293.96	
502200 Medicare Expense	6,261.87	6,324.00	5,305.64	5,583.00	6,329.42	(678.87)	-10.84%	67.55	1.08%	5.42	6,180.67	(148.75)	
502500 Medical Insurance	31,067.49	27,258.00	23,439.24	24,269.00	31,502.00	(6,798.49)	-21.88%	434.51	1.40%	4,244.00	32,762.08	1,260.08	
502700 Dental	1,355.25	1,348.00	855.36	910.00	1,348.00	(445.25)	-32.85%	(7.25)	-0.53%	-	1,348.00	-	
502900 Disability	2,306.64	2,000.00	2,361.04	2,576.00	2,500.00	269.36	11.68%	193.36	8.38%	500.00	2,500.00	-	
503300 Life Insurance	1,458.00	1,550.00	1,426.50	1,554.00	1,550.00	96.00	6.58%	92.00	6.31%	-	1,550.00	-	
503500 Pension	6,119.82	6,587.00	6,171.61	6,478.00	7,244.00	358.18	5.85%	1,124.18	18.37%	657.00	7,244.00	-	
503700 Unemployment	4,154.86	5,500.00	3,616.52	4,466.00	5,500.00	311.14	7.49%	1,345.14	32.38%	-	5,665.00	165.00	
503900 Uniforms	1,322.74	1,000.00	989.95	1,000.00	1,000.00	(322.74)	-24.40%	(322.74)	-24.40%	-	1,000.00	-	
504100 Uniforms P/T	2,092.63	3,000.00	1,369.50	1,546.00	7,000.00	(546.63)	-26.12%	4,907.37	234.51%	4,000.00	7,000.00	-	
504200 Paid Leave Tax	-	225.00	-	-	290.00	-	n/a	290.00	n/a	65.00	290.00	-	
506100 Office Supplies	1,753.45	2,000.00	568.32	838.00	2,000.00	(915.45)	-52.21%	246.55	14.06%	-	2,000.00	-	
506200 Printing & Forms	1,142.99	2,000.00	1,688.39	2,251.00	2,000.00	1,108.01	96.94%	857.01	74.98%	-	2,000.00	-	
506500 Minor Equipment & Supplies	64,592.07	5,000.00	4,910.35	6,547.00	6,400.00	(58,045.07)	-89.86%	(58,192.07)	-90.09%	1,400.00	6,400.00	-	
506800 Membership & Publications	-	715.00	715.00	800.00	735.00	800.00	n/a	735.00	n/a	20.00	735.00	-	
506900 Other Supplies	1,584.82	2,000.00	1,319.52	1,586.00	2,000.00	1.18	0.07%	415.18	26.20%	-	2,000.00	-	
508300 Tickets & Permits	11,674.92	13,000.00	8,558.70	11,412.00	15,000.00	(262.92)	-2.25%	3,325.08	28.48%	2,000.00	15,000.00	-	
508400 Janitorial Supplies	36.90	100.00	-	-	100.00	(36.90)	-100.00%	63.10	171.00%	-	100.00	-	
508500 Spare Parts for Parking Meters	29,929.13	30,000.00	29,609.76	29,609.76	25,000.00	(319.37)	-1.07%	(4,929.13)	-16.47%	(5,000.00)	25,000.00	-	
508800 Medical , Health, & Applicatio	386.97	2,000.00	975.00	1,300.00	2,100.00	913.03	235.94%	1,713.03	442.68%	100.00	2,100.00	-	
508810 Traffic Painting	9,966.64	-	-	-	-	(9,966.64)	-100.00%	(9,966.64)	-100.00%	-	-	-	
508900 Vehicle Fuel	7,120.97	7,000.00	5,743.60	7,000.00	7,000.00	(120.97)	-1.70%	(120.97)	-1.70%	-	7,000.00	-	
509200 Oil	39.48	100.00	41.94	100.00	100.00	60.52	153.29%	60.52	153.29%	-	100.00	-	
510110 Parkmobile Fees	-	55,000.00	-	-	-	-	n/a	-	n/a	(55,000.00)	-	-	
511500 Other Professional Services	4,302.39	-	1,859.49	2,171.00	6,000.00	(2,131.39)	-49.54%	1,697.61	39.46%	6,000.00	6,000.00	-	
512200 Pay-by-phone processing fee	325,050.29	225,000.00	357,032.02	357,032.02	400,000.00	31,981.73	9.84%	74,949.71	23.06%	175,000.00	400,000.00	-	
513200 Postage	7,629.20	10,000.00	8,404.07	10,000.00	10,000.00	2,370.80	31.08%	2,370.80	31.08%	-	10,000.00	-	
513500 Radios, Pagers & Maintenance	-	-	1,709.10	2,279.00	2,000.00	2,279.00	n/a	2,000.00	n/a	2,000.00	2,000.00	-	
514100 Collection Fees T2 & Auth Dot	20,292.47	15,000.00	25,419.21	26,000.00	20,000.00	5,707.53	28.13%	(292.47)	-1.44%	5,000.00	20,000.00	-	
514200 Parking Cr Cd Fees	276,545.77	276,000.00	338,079.97	339,399.00	350,000.00	62,853.23	22.73%	73,454.23	26.56%	74,000.00	350,000.00	-	
515000 Travel Expense	-	2,000.00	-	-	2,000.00	-	n/a	2,000.00	n/a	-	2,000.00	-	
515200 Conferences & Training	436.49	1,500.00	-	-	1,500.00	(436.49)	-100.00%	1,063.51	243.65%	-	1,500.00	-	
515500 Advertising	864.81	4,500.00	633.89	845.00	2,000.00	(19.81)	-2.29%	1,135.19	131.26%	(2,500.00)	2,000.00	-	
516000 Liability Insurance	2,706.00	3,594.00	3,740.00	3,740.00	3,932.00	1,034.00	38.21%	1,226.00	45.31%	338.00	3,932.00	-	
516500 Auto Insurance	4,183.00	4,133.00	4,677.00	4,677.00	5,135.00	494.00	11.81%	952.00	22.76%	1,002.00	5,135.00	-	
517300 Umbrella Insurance	3,045.00	3,200.00	3,365.00	3,365.00	3,547.00	320.00	10.51%	502.00	16.49%	347.00	3,547.00	-	
517500 Commercial Property Ins.	5,301.00	5,451.00	5,508.00	5,508.00	5,859.00	207.00	3.90%	558.00	10.53%	408.00	5,859.00	-	
517700 Building and Contents Ins.	768.00	774.00	828.00	828.00	874.00	60.00	7.81%	106.00	13.80%	100.00	874.00	-	
518100 Workmans Compensation	18,347.03	18,500.00	12,999.65	13,015.00	15,000.00	(5,332.03)	-29.06%	(3,347.03)	-18.24%	(3,500.00)	15,000.00	-	
520300 Building Maintenance	2,905.00	3,000.00	1,586.80	2,116.00	8,000.00	(789.00)	-27.16%	5,095.00	175.39%	5,000.00	8,000.00	-	
520610 Deauville Beach Improvements	-	100.00	-	-	-	-	n/a	-	n/a	(100.00)	-	-	
520700 Maintenance Contracts	238,439.05	145,000.00	114,190.96	145,000.00	224,461.00	(93,439.05)	-39.19%	(13,978.05)	-5.86%	79,461.00	231,194.83	6,733.83	
521000 Vehicle Maintenance	1,720.37	2,000.00	823.57	1,034.00	2,000.00	(686.37)	-39.90%	279.63	16.25%	-	2,000.00	-	
522200 Office Equipment	-	1,000.00	429.00	572.00	3,000.00	572.00	n/a	3,000.00	n/a	2,000.00	3,000.00	-	
522450 Auto Lease	38,388.72	39,000.00	33,535.92	37,300.00	39,000.00	(1,088.72)	-2.84%	611.28	1.59%	-	39,000.00	-	
990000 Capital Outlays	27,450.00	-	-	-	-	(27,450.00)	-100.00%	(27,450.00)	-100.00%	-	50,000.00	50,000.00	
Parking Meter TOTAL	1,628,454.87	1,396,636.00	1,406,520.81	1,473,594.78	1,694,582.17	(154,860.09)	-9.51%	66,127.30	4.06%	297,946.17	1,757,627.65	63,045.48	

Parks Department FY2026 Budget Meeting #5 March 21, 2025

Object	Description	2025				Variance	% Variance	Variance	% Variance	Variance	2027	Variance 2027	
		2024	2025	ACTUAL	2025	2025 Proj	vs. 2024	2026 Budget	vs. 2024	2025 Budget			2027
		ACTUAL	BUDGET	3/11/2025	PROJ.	2026 PRELIM.	Actual	Actual	Actual	Actual	Budget	Projected Budget	Budget vs. 2026 Budget
501000	Salaries	47,731.68	75,000.00	24,272.39	30,272.00	82,750.00	(17,459.68)	-36.58%	35,018.32	73.36%	7,750.00	86,060.00	3,310.00
501500	Overtime	-	-	1,437.41	1,877.41	575.00	1,877.41	n/a	575.00	n/a	575.00	575.00	-
501700	Part-Time Salaries	23,777.54	30,000.00	44,194.96	48,547.96	54,500.00	24,770.42	104.18%	30,722.46	129.21%	24,500.00	54,500.00	-
502000	FICA Expense	4,431.10	6,510.00	4,307.39	5,151.39	8,545.15	720.29	16.26%	4,114.05	92.84%	2,035.15	8,750.37	205.22
502200	Medicare Expense	944.96	1,523.00	1,007.36	1,145.89	1,998.46	200.93	21.26%	1,053.50	111.49%	475.46	2,046.46	48.00
502900	Disability	-	-	-	-	1,200.00	-	n/a	1,200.00	n/a	1,200.00	1,200.00	-
503300	Life Insurance	-	-	-	-	522.00	-	n/a	522.00	n/a	522.00	522.00	-
502500	Medical Insurance	6,563.99	32,889.00	3,666.18	4,708.00	15,751.00	(1,855.99)	-28.28%	9,187.01	139.96%	(17,138.00)	16,381.04	630.04
502700	Dental	304.87	449.00	120.96	157.00	449.00	(147.87)	-48.50%	144.13	47.28%	-	449.00	-
503500	Pension	-	4,500.00	-	-	4,900.00	-	n/a	4,900.00	n/a	400.00	4,900.00	-
503700	Unemployment	292.55	475.00	825.31	943.00	725.00	650.45	222.34%	432.45	147.82%	250.00	746.75	21.75
503900	Uniforms	191.94	1,000.00	688.75	1,000.00	1,000.00	808.06	421.00%	808.06	421.00%	-	1,000.00	-
504200	Paid Leave Tax	-	150.00	-	-	275.00	-	n/a	275.00	n/a	125.00	275.00	-
506200	Printing and Forms	44,750.00	550.00	435.00	500.00	550.00	(44,250.00)	-98.88%	(44,200.00)	-98.77%	-	550.00	-
506500	Minor Equipment & Supplies	4,702.49	5,000.00	2,172.96	3,000.00	7,000.00	(1,702.49)	-36.20%	2,297.51	48.86%	2,000.00	7,000.00	-
506800	Membership & Publications	500.00	1,500.00	-	-	1,500.00	(500.00)	-100.00%	1,000.00	200.00%	-	1,500.00	-
506900	Other Supplies	1,468.65	1,000.00	-	-	1,000.00	(1,468.65)	-100.00%	(468.65)	-31.91%	-	1,000.00	-
508800	Medical , Health, & Applicatio	-	-	223.00	297.00	-	297.00	n/a	-	n/a	-	-	-
508900	Vehicle Fuel	1,869.93	2,000.00	3,261.46	3,499.00	2,000.00	1,629.07	87.12%	130.07	6.96%	-	2,000.00	-
509200	Oil	42.77	49.00	-	-	49.00	(42.77)	-100.00%	6.23	14.57%	-	49.00	-
511000	Engineering	11,198.28	10,000.00	6,779.67	7,200.00	10,000.00	(3,998.28)	-35.70%	(1,198.28)	-10.70%	-	10,000.00	-
511400	Contractual Services	110,079.05	115,000.00	200,891.51	227,581.00	119,000.00	117,501.95	106.74%	8,920.95	8.10%	4,000.00	119,000.00	-
515000	Travel Expense	1,578.94	1,500.00	-	-	1,500.00	(1,578.94)	-100.00%	(78.94)	-5.00%	-	1,500.00	-
515200	Conferences & Training	877.95	1,000.00	-	-	1,000.00	(877.95)	-100.00%	122.05	13.90%	-	1,000.00	-
515500	Advertising	1,167.20	2,000.00	4,205.11	5,607.00	2,000.00	4,439.80	380.38%	832.80	71.35%	-	2,000.00	-
516000	Liability Insurance	4,404.00	5,600.00	6,216.00	6,216.00	6,532.00	1,812.00	41.14%	2,128.00	48.32%	932.00	6,727.96	195.96
516500	Auto Insurance	2,044.00	2,480.00	2,066.00	2,066.00	2,054.00	22.00	1.08%	10.00	0.49%	(426.00)	2,115.62	61.62
517300	Umbrella Insurance	5,895.00	6,000.00	6,518.00	6,518.00	6,872.00	623.00	10.57%	977.00	16.57%	872.00	7,078.16	206.16
517500	Commercial Property Ins.	10,288.00	10,581.00	10,677.00	10,677.00	11,353.00	389.00	3.78%	1,065.00	10.35%	772.00	11,693.59	340.59
517700	Building and Contents Ins.	1,479.00	1,500.00	1,596.00	1,596.00	1,694.00	117.00	7.91%	215.00	14.54%	194.00	1,744.82	50.82
518100	Workmans Compensation	4,770.87	3,700.00	2,797.33	3,440.71	3,680.00	(1,330.16)	-27.88%	(1,090.87)	-22.87%	(20.00)	3,790.40	110.40
518500	Electric	9,106.29	6,400.00	4,987.37	5,000.00	6,400.00	(4,106.29)	-45.09%	(2,706.29)	-29.72%	-	6,400.00	-
520200	Playground Maintenance	4,613.05	10,000.00	-	-	10,000.00	(4,613.05)	-100.00%	5,386.95	116.78%	-	10,000.00	-
520300	Museum Support	-	-	262.00	262.00	-	262.00	n/a	-	n/a	-	-	-
520350	Fireworks	37,400.00	41,888.00	41,888.00	41,888.00	46,914.00	4,488.00	12.00%	9,514.00	25.44%	5,026.00	46,914.00	-
520700	Maintenance Contracts	10,547.00	12,000.00	5,455.00	11,790.00	12,000.00	1,243.00	11.79%	1,453.00	13.78%	-	12,000.00	-
520910	Anna Hazzard Museum	30,517.69	1,000.00	394.68	394.68	1,000.00	(30,123.01)	-98.71%	(29,517.69)	-96.72%	-	1,000.00	-
521000	Vehicle Maintenance	1,937.60	2,000.00	1,811.64	2,416.00	2,000.00	478.40	24.69%	62.40	3.22%	-	2,000.00	-
521100	Trees, Pruning & Landscaping	61,716.36	70,000.00	92,940.92	99,265.92	70,000.00	37,549.56	60.84%	8,283.64	13.42%	-	70,000.00	-
521150	Tree Preservation	25,000.00	25,000.00	-	25,000.00	25,000.00	-	0.00%	-	0.00%	-	25,000.00	-
521200	Lake Gerar Water Quality Imp..	16,173.43	16,000.00	20,243.59	22,179.00	16,000.00	6,005.57	37.13%	(173.43)	-1.07%	-	16,000.00	-
521400	Parks-Garden	800.00	800.00	2,754.89	2,800.00	800.00	2,000.00	250.00%	-	0.00%	-	800.00	-
521600	Commemorative Tree Expend.	3,837.93	7,000.00	1,051.00	1,361.00	7,000.00	(2,476.93)	-64.54%	3,162.07	82.39%	-	7,000.00	-
522450	Auto Lease	5,922.95	14,900.00	14,943.11	15,313.00	14,900.00	9,390.05	158.54%	8,977.05	151.56%	-	14,900.00	-

Parks Department FY2026 Budget Meeting #5 March 21, 2025

Object	Description	2024	2025	2025	2025	Variance	% Variance	Variance	% Variance	Variance	2027	Variance 2027	
		ACTUAL	BUDGET	ACTUAL		PROJ. 2026 PRELIM.	2025 Proj vs. 2024 Actual	2025 Proj vs. 2024 Actual	2026 Budget vs. 2024 Actual	2026 Budget vs. 2024 Actual			2025 Budget vs, 2026 Budget
990000	Capital Outlays	38,454.50	-	-	-	400,000.00	(38,454.50)	-100.00%	361,545.50	940.19%	400,000.00	300,000.00	(100,000.00)
Parks		537,381.56	528,944.00	515,091.95	599,669.96	962,988.61	62,288.40	11.59%	425,607.05	79.20%	434,044.61	868,169.17	(94,819.45)

Beach Patrol FY2026 Budget Meeting #5 March 21, 2025

Object Description	2024 ACTUAL	2025 BUDGET	2025			Variance 2025 Proj vs. 2024 Actual	% Variance 2025 Proj. vs. 2024 Actual	Variance 2026 Budget vs. 2024 Actual	% Variance 2026 Budget vs. 2024 Actual	Variance		Variance 2027 Budget vs. 2026 Budget
			ACTUAL 3/11/2025	PROJ. 2025	2026 PRELIM.					2025 Budget vs, 2026 Budget	2027 Projected Budget	
501500 Overtime	36,578.02	60,000.00	53,945.43	53,945.00	55,000.00	17,366.98	47.48%	18,421.98	50.36%	(5,000.00)	55,000.00	-
501700 Part-Time Salaries	614,109.70	765,154.00	659,483.33	663,719.00	980,000.00	49,609.30	8.08%	365,890.30	59.58%	214,846.00	999,600.00	19,600.00
502000 FICA Expense	40,259.71	51,159.00	44,143.41	44,495.00	64,170.00	4,235.29	10.52%	23,910.29	59.39%	13,011.00	65,385.20	1,215.20
502200 Medicare Expense	9,415.70	11,965.00	10,324.11	10,406.00	15,007.50	990.30	10.52%	5,591.80	59.39%	3,042.50	15,291.70	284.20
503700 Unemployment	7,643.82	8,500.00	8,247.23	8,298.00	8,500.00	654.18	8.56%	856.18	11.20%	-	8,755.00	255.00
504100 Uniforms P/T	30,582.00	38,800.00	31,520.75	31,520.75	38,800.00	938.75	3.07%	8,218.00	26.87%	-	39,964.00	1,164.00
504200 Paid Leave Tax	-	-	-	-	100.00	-	n/a	100.00	n/a	100.00	400.00	300.00
504950 Housing Allowance	20,000.00	-	-	-	30,000.00	(20,000.00)	-100.00%	10,000.00	50.00%	30,000.00	30,000.00	-
505200 Swimmers Education	-	1,000.00	-	-	1,000.00	-	n/a	1,000.00	n/a	-	1,000.00	-
506100 Office Supplies	-	300.00	178.43	200.00	300.00	200.00	n/a	300.00	n/a	-	300.00	-
506200 Printing & Forms	250.00	500.00	45.00	70.00	500.00	(180.00)	-72.00%	250.00	100.00%	-	500.00	-
506500 Minor Equipment & Supplies	3,473.63	5,000.00	4,962.81	5,500.00	5,000.00	2,026.37	58.34%	1,526.37	43.94%	-	5,000.00	-
506700 Medical Supplies	5,313.44	4,000.00	7,763.16	8,000.00	4,000.00	2,686.56	50.56%	(1,313.44)	-24.72%	-	4,000.00	-
506800 Memberships & Publications	2,205.00	2,400.00	2,385.00	2,400.00	2,400.00	195.00	8.84%	195.00	8.84%	-	2,400.00	-
506900 Other Supplies	6,197.38	7,500.00	6,445.01	7,000.00	7,500.00	802.62	12.95%	1,302.62	21.02%	-	7,500.00	-
508800 Medical, Health, & Applicatio	3,040.00	4,000.00	6,432.30	7,200.00	7,300.00	4,160.00	136.84%	4,260.00	140.13%	3,300.00	7,300.00	-
508900 Vehicle Fuel	315.77	500.00	572.77	573.00	500.00	257.23	81.46%	184.23	58.34%	-	500.00	-
510120 Beach Patrol Donations Expense	-	6,000.00	1,000.00	1,000.00	6,000.00	1,000.00	n/a	6,000.00	n/a	-	6,000.00	-
511500 Other Professional Services	1,513.89	3,200.00	25.00	1,025.00	2,000.00	(488.89)	-32.29%	486.11	32.11%	(1,200.00)	2,000.00	-
513000 Equipment Installation	-	500.00	-	-	500.00	-	n/a	500.00	n/a	-	500.00	-
513500 Radios, Pagers & Maintenance	4,307.61	2,450.00	1,185.11	1,500.00	2,450.00	(2,807.61)	-65.18%	(1,857.61)	-43.12%	-	2,450.00	-
515200 Confer. Train & Competition	7,581.65	15,540.00	8,928.89	10,000.00	12,540.00	2,418.35	31.90%	4,958.35	65.40%	(3,000.00)	12,540.00	-
515500 Advertising	3,461.42	2,500.00	1,000.00	1,000.00	1,500.00	(2,461.42)	-71.11%	(1,961.42)	-56.67%	(1,000.00)	1,500.00	-
516000 Liability Insurance	3,449.00	4,612.00	4,793.00	4,793.00	5,056.00	1,344.00	38.97%	1,607.00	46.59%	444.00	5,207.68	151.68
518100 Workmans Compensation	32,688.54	32,000.00	34,582.94	34,686.00	35,000.00	1,997.46	6.11%	2,311.46	7.07%	3,000.00	36,050.00	1,050.00
520100 General Maintenance	-	1,000.00	820.00	1,000.00	1,000.00	1,000.00	n/a	1,000.00	n/a	-	1,000.00	-
521000 Vehicle Maintenace	486.39	1,000.00	200.00	200.00	5,000.00	(286.39)	-58.88%	4,513.61	927.98%	4,000.00	500.00	(4,500.00)
522450 Auto Lease	-	-	-	-	13,996.00	-	n/a	13,996.00	n/a	13,996.00	13,996.00	-
990000 Capital Outlays	17,707.68	-	-	-	-	(17,707.68)	-100.00%	(17,707.68)	-100.00%	-	-	-
Beach Patrol Total	850,580.35	1,029,580.00	888,983.68	898,530.75	1,305,119.50	47,950.40	5.64%	454,539.15	53.44%	275,539.50	1,324,639.58	19,520.08

Bandstand FY2026 Budget Meeting #5 March 21, 2025

	2024	2025	2025	2025	2025	Variance	% Variance	Variance	% Variance	Variance	2027	Variance
	ACTUAL	BUDGET	ACTUAL	PROJ.	2026 PRELIM.	2025 Proj	2025 Proj.	2026 Budget	2026 Budget	2025 Budget	2027	2027 Budget
			3/11/2025			vs. 2024	vs. 2024	vs. 2024	vs. 2024	vs, 2026	Projected	vs.
						Actual	Actual	Actual	Actual	Budget	Budget	2026 Budget
501500 Overtime	-	-	1,890.00	2,244.00	1,000.00	2,244.00	n/a	1,000.00	n/a	1,000.00	1,000.00	-
501700 Part-Time Salaries	18,598.04	25,000.00	25,563.82	26,500.00	26,000.00	7,901.96	42.49%	7,401.96	39.80%	1,000.00	26,520.00	520.00
502000 FICA Expense	1,153.24	1,550.00	1,701.95	1,782.13	1,674.00	628.89	54.53%	520.76	45.16%	124.00	1,706.24	32.24
502200 Medicare Expense	269.72	363.00	398.04	416.79	391.50	147.07	54.53%	121.78	45.15%	28.50	399.04	7.54
503700 Unemployment	216.90	300.00	272.99	350.00	300.00	133.10	61.36%	83.10	38.31%	-	309.00	9.00
506200 Printing & Forms	-	1,500.00	810.00	1,100.00	1,500.00	1,100.00	n/a	1,500.00	n/a	-	1,545.00	45.00
506500 Minor Equipment & Supplies	1,450.71	-	-	-	-	(1,450.71)	-100.00%	(1,450.71)	-100.00%	-	-	-
506530 Special Events	(50.00)	5,000.00	3,225.00	3,500.00	5,000.00	3,550.00	7100.00%	5,050.00	10100.00%	-	5,150.00	150.00
511400 Contractual Services	-	18,100.00	17,884.00	26,826.00	17,600.00	26,826.00	n/a	17,600.00	n/a	(500.00)	18,128.00	528.00
511600 Bandstand Programs	123,309.00	125,000.00	121,445.00	123,000.00	130,000.00	(309.00)	-0.25%	6,691.00	5.43%	5,000.00	133,900.00	3,900.00
511700 Bandstand Expenses	76,217.60	90,000.00	66,509.46	67,000.00	90,274.00	(9,217.60)	-12.09%	14,056.40	18.44%	274.00	92,982.22	2,708.22
518100 Workmans Compensation	39.39	55.00	116.26	117.00	190.00	77.61	197.03%	150.61	382.36%	135.00	195.70	5.70
518500 Electric	1,141.90	7,000.00	-	-	7,000.00	(1,141.90)	-100.00%	5,858.10	513.01%	-	7,210.00	210.00
990000 Capital Outlay	45,000.00	-	-	-	-	(45,000.00)	-100.00%	(45,000.00)	-100.00%	-	-	-
Bandstand	267,346.50	273,868.00	239,816.52	252,835.92	280,929.50	(14,510.58)	-5.43%	13,583.00	5.08%	7,061.50	289,357.39	8,427.89

Parking Permits FY2026 Budget Meeting #5 March 21, 2025

Object Description	2024 ACTUAL	2025 BUDGET	2025		2026 PRELIM.	Variance	% Variance	Variance	% Variance	Variance 2025 Budget vs, 2026 Budget	2027 Projected Budget	Variance 2027 Budget vs. 2026 Budget
			ACTUAL 3/10/2025	PROJ.		2025 Proj vs. 2024 Actual	% Variance vs. 2024 Actual	2026 Budget vs. 2024 Actual	% Variance vs. 2024 Actual			
501500 Overtime	2,362.89	2,500.00	1,674.83	1,675.00	2,000.00	(687.89)	-29.11%	(362.89)	-15.36%	(500.00)	2,000.00	-
501700 Part-Time Salaries	46,870.18	37,650.00	48,489.03	48,489.00	50,119.40	1,618.82	3.45%	3,249.22	6.93%	12,469.40	51,121.79	1,002.39
502000 FICA Expense	3,052.43	2,489.00	3,110.17	3,110.17	3,231.40	57.74	1.89%	178.97	5.86%	742.40	3,293.55	62.15
502200 Medicare Expense	713.89	582.00	727.39	727.39	755.73	13.50	1.89%	41.84	5.86%	173.73	770.27	14.53
503700 Unemployment	590.79	650.00	601.96	602.00	650.00	11.21	1.90%	59.21	10.02%	-	669.50	19.50
504100 Uniforms P/T	2,510.33	2,500.00	2,499.75	2,500.00	2,000.00	(10.33)	-0.41%	(510.33)	-20.33%	(500.00)	2,060.00	60.00
506100 Office Supplies	91.68	-	22.49	22.49	-	(69.19)	-75.47%	(91.68)	-100.00%	-	-	-
508800 Medical , Health, & Applicatio	29.66	-	160.00	160.00	340.00	130.34	439.45%	310.34	1046.33%	340.00	340.00	-
509300 Informational Map	7,031.50	8,000.00	7,919.00	7,919.00	9,000.00	887.50	12.62%	1,968.50	28.00%	1,000.00	9,270.00	270.00
509400 Parking Permits	31,181.53	35,000.00	30,899.19	30,899.00	35,000.00	(282.53)	-0.91%	3,818.47	12.25%	-	36,050.00	1,050.00
516000 Liability Insurance	594.00	804.00	822.00	865.00	865.00	271.00	45.62%	271.00	45.62%	61.00	890.95	25.95
518100 Workmans Compensation	1,641.42	2,000.00	2,404.95	2,800.00	2,400.00	1,158.58	70.58%	758.58	46.21%	400.00	2,472.00	72.00
521000 Vehicle Maintenance	458.99	700.00	599.00	700.00	500.00	241.01	52.51%	41.01	8.93%	(200.00)	515.00	15.00
522210 Pk. Permits Equipment	704.00	1,000.00	-	-	1,000.00	(704.00)	-100.00%	296.00	42.05%	-	1,030.00	30.00
Parking Permits	97,833.29	93,875.00	99,929.76	100,469.05	107,861.53	2,635.76	2.69%	10,028.24	10.25%	13,986.53	110,483.05	2,621.52

Contributions Supporting Non-Profit Organizations FY2026 Budget Meeting #5 March 21, 2025

Object Description	2024 ACTUAL	2025 BUDGET	2025		2026 PRELIM.	Variance	% Variance	Variance	% Variance	Variance 2025 Budget vs, 2026 Budget	2027	Variance 2027
			ACTUAL 3/11/2025	PROJ.		vs. 2024 Actual	vs. 2024 Actual	vs. 2024 Actual	vs. 2024 Actual		Projected Budget	Budget vs. 2026 Budget
515700 RBHS Support	62,938.44	30,000.00	38,892.12	53,892.12	50,000.00	(9,046.32)	-14.37%	(12,938.44)	-20.56%	20,000.00	50,000.00	-
515900 Library Support	75,000.00	75,000.00	37,500.00	75,000.00	75,000.00	-	0.00%	-	0.00%	-	75,000.00	-
518500 Electric Fire Company	239.55	800.00	174.07	250.00	800.00	10.45	4.36%	560.45	233.96%	-	800.00	-
550110 Fire Company Donations	150,000.00	200,000.00	200,000.00	200,000.00	250,000.00	50,000.00	33.33%	100,000.00	66.67%	50,000.00	250,000.00	-
550310 Main Street	63,459.55	60,000.00	61,833.25	61,833.25	60,000.00	(1,626.30)	-2.56%	(3,459.55)	-5.45%	-	60,000.00	-
550410 Sister Cities	1,753.11	-	-	-	-	(1,753.11)	-100.00%	(1,753.11)	-100.00%	-	-	-
990000 Capital Outlays	-	-	15,528.00	15,528.00	-	15,528.00	n/a	-	n/a	-	-	-
Contrib. Total	353,390.65	365,800.00	353,927.44	406,503.37	435,800.00	53,112.72	15.03%	82,409.35	23.32%	70,000.00	435,800.00	-

Treasurer FY2026 Budget Meeting #5 March 21, 2025

Object Description	2024 ACTUAL	2025 BUDGET	2025	2025	2026 PRELIM.	Variance	% Variance	Variance	% Variance	Variance 2025 Budget vs, 2026 Budget	2027	Variance 2027
			ACTUAL 3/11/2025	PROJ.		2025 Proj. vs. 2024 Actual	2025 Proj. vs. 2024 Actual	2026 Budget vs. 2024 Actual	2026 Budget vs. 2024 Actual		Projected Budget	Budget vs. 2026 Budget
501000 Salaries	1,250.00	1,200.00	1,050.00	1,150.00	1,200.00	(100.00)	-8.00%	(50.00)	-4.00%	-	1,200.00	-
502000 FICA Expense	75.29	75.00	65.10	71.30	74.40	(3.99)	-5.30%	(0.89)	-1.18%	(0.60)	76.63	2.23
502200 Medicare Expense	17.61	17.00	15.22	16.67	17.40	(0.94)	-5.34%	(0.21)	-1.19%	0.40	17.92	0.52
511400 Contractual Services	-	200.00	-	-	200.00	-	n/a	200.00	n/a	-	206.00	6.00
Treasurer Total	1,342.90	1,492.00	1,130.32	1,237.97	1,491.80	(104.93)	-7.81%	148.90	11.09%	(0.20)	1,500.55	8.75

Police Grant Expenditures Budget FY2026 Meeting #5 March 21, 2025

Object Description	2024	2025	2025	2025	Variance	% Variance	Variance	% Variance	Variance 2025	2027	Variance 2027	
	ACTUAL	BUDGET	ACTUAL 3/11/2025	PROJ. 2026 PRELIM.	2025 Proj vs. 2024 Actual	2025 Proj. vs. 2024 Actual	2026 Budget vs. 2024 Actual	2026 Budget vs. 2024 Actual	Budget vs, 2026 Budget	Projected Budget	Budget vs. 2026 Budget	
909400 Sussex County Grant	34,643.57	30,000.00	31,085.90	31,085.90	30,000.00	(3,557.67)	-10.27%	(4,643.57)	-13.40%	-	30,000.00	-
501000 Salaries DUI	-	20,000.00	-	-	20,000.00		n/a		n/a	-	20,000.00	-
502000 FICA Expense DUI	-	1,240.00	-	-	1,240.00		n/a		n/a	-	1,277.20	37.20
502200 Medicare Expense DUI	-	290.00	-	-	290.00		n/a		n/a	-	298.70	8.70
506500 DOJ Byrne Grant Equip. & Suppl	-		18,530.08	20,000.00			n/a		n/a	-		-
Total	34,643.57	51,530.00	49,615.98	51,085.90	51,530.00	(3,557.67)	47.46%	(4,643.57)	48.74%	-	51,575.90	45.90

General Fund Debt Service Budget FY2026 Meeting #5 March 21, 2025

Object Description	2024	2025	2025	2025	2026 PRELIM.	Variance	% Variance	Variance	% Variance	Variance 2025		Variance 2027
	ACTUAL	BUDGET	ACTUAL	PROJ.		2025 Proj	2025 Proj.	2026 Budget	2026 Budget	Budget vs, 2026 Budget	2027 Projected Budget	Budget vs. 2026 Budget
Interest & Principal M & T	-	-	226,041.78	226,042.00	904,167.12	226,042.00	n/a	904,167.12	n/a	904,167.12	904,167.12	-
524225 Principal & Interest JPM Chase	1,316,753.00	1,442,900.00	1,316,753.24	1,395,000.00	1,442,900.00	78,247.00	5.94%	126,147.00	9.58%	-	1,442,900.00	-
Debt Service TOTAL	1,316,753.00	1,442,900.00	1,542,795.02	1,621,042.00	2,347,067.12	304,289.00	23.11%	1,030,314.12	78.25%	904,167.12	2,417,479.13	-

Water Fund Revenue Budget FY2026 Meeting #5 March 21, 2025

Object	Description	2024	2025	2025	2025	Variance	% Variance	Variance	% Variance	2027 Projected	Variance 2027	
		ACTUAL	BUDGET	ACTUAL 3/11/2025	PROJ. 2026 PRELIM.	2025 Proj vs. 2024 Actual	2025 Proj. vs. 2024 Actual	2026 Budget vs. 2024 Actual	2026 Budget vs. 2024 Actual	Budget	Budget vs. 2026 Budget	
408200	CD Interest Water. Cap.	-	3,000.00	-	-	3,000.00	-	n/a	n/a	n/a	3,090.00	90.00
408800	Interest on Investments	288,603.10	230,954.00	350,244.89	373,866.00	250,000.00	85,262.90	(0.70)	(0.13)	(0.13)	257,500.00	7,500.00
430100	Metered Water I/T	1,268,118.22	1,280,000.00	1,166,538.05	1,349,633.00	1,280,000.00	81,514.78	(0.94)	0.01	0.01	1,318,400.00	38,400.00
430150	Metered Water O/T	2,280,789.20	2,200,000.00	2,177,690.23	2,518,000.00	2,200,000.00	237,210.80	(0.90)	(0.04)	(0.04)	2,266,000.00	66,000.00
430200	Dewey Beach Water	958,990.61	1,150,000.00	919,343.56	941,012.00	1,150,000.00	(17,978.61)	(1.02)	0.20	0.20	1,184,500.00	34,500.00
430250	Water Cap O/T	54,000.00	18,000.00	36,000.00	40,000.00	18,000.00	(14,000.00)	(1.26)	(0.67)	(0.67)	18,540.00	540.00
430300	Water Cap I/T	9,781.06	18,000.00	45,715.70	48,000.00	18,000.00	38,218.94	2.91	0.84	0.84	18,540.00	540.00
430350	Restricted Revenue	-	(39,000.00)	(77,715.70)	(83,000.00)	(39,000.00)	(83,000.00)	n/a	n/a	n/a	(40,170.00)	(1,170.00)
430400	Meter Installations	61,568.00	45,000.00	63,083.72	66,084.00	45,000.00	4,516.00	(0.93)	(0.27)	(0.27)	46,350.00	1,350.00
430450	Water Service Connections	17,530.00	8,500.00	12,020.00	13,000.00	8,500.00	(4,530.00)	(1.26)	(0.52)	(0.52)	8,755.00	255.00
430550	Water Miscellaneous Revenue	52,227.90	25,000.00	93,582.97	95,000.00	25,000.00	42,772.10	(0.18)	(0.52)	(0.52)	25,750.00	750.00
430600	Water Penalties	3,646.85	1,000.00	4,931.37	5,000.00	1,000.00	1,353.15	(0.63)	(0.73)	(0.73)	1,030.00	30.00
							-	n/a	n/a	n/a	-	-
	Total Water Revenue	4,995,254.94	4,940,454.00	4,791,434.79	5,366,595.00	4,959,500.00	371,340.06	(0.93)	(0.01)	(0.01)	5,108,285.00	148,785.00

Water Fund Expenditures Budget FY2026 Meeting #5 March 21, 2025

Object	Description	2024 ACTUAL	2025 BUDGET	2025			Variance 2025 Proj	% Variance 2025 Proj.	Variance 2026 Budget	% Variance 2026 Budget	Variance		Variance 2027 Budget vs.
				ACTUAL 3/11/2025	2025 PROJ.	2026 PRELIM.					2025 Budget vs, 2026 Budget	2027 Projected Budget	
501000	Salaries	479,759.43	480,682.00	493,125.73	522,269.00	540,738.00	42,509.57	8.86%	60,978.57	12.71%	60,056.00	551,552.76	10,814.76
501500	Overtime	8,005.03	18,651.00	26,123.95	28,000.00	15,000.00	19,994.97	249.78%	6,994.97	87.38%	(3,651.00)	18,000.00	3,000.00
502000	FICA Expense	28,349.43	30,959.00	31,036.43	34,116.68	34,455.76	5,767.25	20.34%	6,106.33	21.54%	3,496.76	35,312.27	856.52
502200	Medicare Expense	6,630.02	7,240.00	7,258.53	7,978.90	8,058.20	1,348.88	20.35%	1,428.18	21.54%	818.20	8,258.52	200.31
502500	Medical Insurance	110,372.40	132,287.00	121,085.44	123,000.00	158,313.00	12,627.60	11.44%	47,940.60	43.44%	26,026.00	164,645.52	6,332.52
502700	Dental	3,344.87	3,594.00	3,085.25	3,158.00	3,594.00	(186.87)	-5.59%	249.13	7.45%	-	3,594.00	-
502900	Disabilitiy	5,080.84	6,650.00	5,354.47	5,841.00	7,000.00	760.16	14.96%	1,919.16	37.77%	350.00	7,070.00	70.00
503300	Life Insurance	3,093.29	3,720.00	3,109.93	3,398.00	4,176.00	304.71	9.85%	1,082.71	35.00%	456.00	4,217.76	41.76
503500	Pension	23,203.79	26,824.00	25,502.21	26,558.00	32,667.00	3,354.21	14.46%	9,463.21	40.78%	5,843.00	32,667.00	-
503700	Unemployment	2,154.29	2,900.00	2,185.61	2,300.00	2,900.00	145.71	6.76%	745.71	34.62%	-	2,987.00	87.00
503900	Uniforms	8,426.15	9,000.00	8,601.52	9,000.00	9,000.00	573.85	6.81%	573.85	6.81%	-	9,000.00	-
504000	OPEB Expense	-	17,500.00	-	-	17,500.00	-	n/a	17,500.00	n/a	-	17,500.00	-
504200	Paid Leave Tax	-	1,064.00	-	-	1,278.00	-	n/a	1,278.00	n/a	214.00	1,278.00	-
504300	Car Allowance	4,590.00	3,600.00	3,150.00	3,450.00	3,600.00	(1,140.00)	-24.84%	(990.00)	-21.57%	-	3,600.00	-
504900	Other Employee Benefits	200.00	450.00	271.55	450.00	-	250.00	125.00%	(200.00)	-100.00%	(450.00)	-	-
506100	Office Supplies	2,194.00	2,000.00	1,414.66	1,500.00	1,500.00	(694.00)	-31.63%	(694.00)	-31.63%	(500.00)	1,500.00	-
506200	Printing & Forms	1,273.26	1,500.00	175.00	233.00	1,500.00	(1,040.26)	-81.70%	226.74	17.81%	-	1,500.00	-
506500	Minor Equipment & Supplies	24,935.24	25,000.00	24,133.87	25,000.00	25,000.00	64.76	0.26%	64.76	0.26%	-	25,000.00	-
506800	Membership & Publications	1,958.00	2,000.00	1,914.00	2,152.00	2,000.00	194.00	9.91%	42.00	2.15%	-	2,000.00	-
506900	Other Supplies	1,071.62	1,000.00	394.75	450.00	1,000.00	(621.62)	-58.01%	(71.62)	-6.68%	-	1,000.00	-
508100	Chemicals	117,304.09	90,000.00	105,687.58	121,064.00	95,000.00	3,759.91	3.21%	(22,304.09)	-19.01%	5,000.00	95,000.00	-
508200	Laboratory Supplies & Testing	10,269.30	10,000.00	6,461.41	7,400.00	10,000.00	(2,869.30)	-27.94%	(269.30)	-2.62%	-	10,000.00	-
508400	Janitorial Supplies	255.00	250.00	171.36	250.00	250.00	(5.00)	-1.96%	(5.00)	-1.96%	-	250.00	-
508600	Small Tools	5,393.22	6,000.00	3,815.02	5,000.00	6,000.00	(393.22)	-7.29%	606.78	11.25%	-	6,000.00	-
508800	Medical , Health, & Applicatio	303.00	300.00	366.00	488.00	300.00	185.00	61.06%	(3.00)	-0.99%	-	300.00	-
508900	Vehicle Fuel	12,500.08	12,000.00	10,948.10	11,475.00	12,000.00	(1,025.08)	-8.20%	(500.08)	-4.00%	-	12,000.00	-
509000	Diesel Fuel	392.86	2,000.00	528.64	650.00	2,000.00	257.14	65.45%	1,607.14	409.09%	-	2,000.00	-
509200	Oil	315.84	400.00	466.81	600.00	400.00	284.16	89.97%	84.16	26.65%	-	400.00	-
510000	Legal Services	-	2,500.00	-	-	2,500.00	-	n/a	2,500.00	n/a	-	2,500.00	-
511000	Engineering	122,401.63	120,000.00	60,168.11	64,100.00	120,000.00	(58,301.63)	-47.63%	(2,401.63)	-1.96%	-	120,000.00	-
511400	Contractual Services	404.79	500.00	-	-	500.00	(404.79)	-100.00%	95.21	23.52%	-	500.00	-
511500	Other Professional Services	11,273.60	10,000.00	1,834.56	2,500.00	10,000.00	(8,773.60)	-77.82%	(1,273.60)	-11.30%	-	10,000.00	-
513200	Postage	1,580.55	4,500.00	2,580.36	3,214.00	4,500.00	1,633.45	103.35%	2,919.45	184.71%	-	4,500.00	-
513500	Radios, Pagers & Maintenance	-	-	725.60	967.00	-	967.00	n/a	-	n/a	-	-	-
515000	Travel Expense	3,600.73	5,000.00	-	150.00	4,000.00	(3,450.73)	-95.83%	399.27	11.09%	(1,000.00)	4,000.00	-
515200	Conferences & Training	3,981.99	2,500.00	4,687.22	5,000.00	2,500.00	1,018.01	25.57%	(1,481.99)	-37.22%	-	2,500.00	-
515500	Advertising	2,765.03	3,000.00	1,755.94	2,341.00	3,000.00	(424.03)	-15.34%	234.97	8.50%	-	3,000.00	-
516000	Liability Insurance	4,263.00	5,111.00	3,833.00	3,833.00	4,042.00	(430.00)	-10.09%	(221.00)	-5.18%	(1,069.00)	4,163.26	121.26
516500	Auto Insurance	7,772.00	7,439.00	7,673.00	7,673.00	8,216.00	(99.00)	-1.27%	444.00	5.71%	777.00	8,462.48	246.48
517300	Umbrella Insurance	14,852.00	13,750.00	14,467.00	14,467.00	15,253.00	(385.00)	-2.59%	401.00	2.70%	1,503.00	15,710.59	457.59
517500	Commercial Property	24,310.00	23,460.00	23,685.00	23,685.00	25,187.00	(625.00)	-2.57%	877.00	3.61%	1,727.00	25,942.61	755.61
517700	Building and Contents	4,788.00	3,326.00	3,543.00	3,543.00	3,758.00	(1,245.00)	-26.00%	(1,030.00)	-21.51%	432.00	3,870.74	112.74
518100	Workmans Compensation	25,574.25	16,000.00	22,595.56	24,351.00	26,000.00	(1,223.25)	-4.78%	425.75	1.66%	10,000.00	26,780.00	780.00
518500	Electric	138,981.04	110,000.00	107,718.53	137,000.00	110,000.00	(1,981.04)	-1.43%	(28,981.04)	-20.85%	-	113,300.00	3,300.00
519000	Heating Fuel	3,229.79	2,000.00	2,995.65	2,000.00	2,000.00	(1,229.79)	-38.08%	(1,229.79)	-38.08%	-	2,060.00	60.00
520100	General Maintenance	272,843.33	250,000.00	210,484.91	250,000.00	250,000.00	(22,843.33)	-8.37%	(22,843.33)	-8.37%	-	257,500.00	7,500.00
520200	SCADA Maintenance	40,961.13	25,000.00	24,859.22	36,883.00	25,000.00	(4,078.13)	-9.96%	(15,961.13)	-38.97%	-	25,000.00	-
520300	Building Maintenance	32,397.64	25,000.00	17,152.08	25,000.00	15,000.00	(7,397.64)	-22.83%	(17,397.64)	-53.70%	(10,000.00)	15,000.00	-
520700	Maintenance Contracts	96,210.38	100,000.00	96,985.21	103,393.00	100,000.00	7,182.62	7.47%	3,789.62	3.94%	-	100,000.00	-

Water Fund Expenditures Budget FY2026 Meeting #5 March 21, 2025

Object	Description	2024 ACTUAL	2025 BUDGET	2025			Variance 2025 Proj vs. 2024 Actual	% Variance 2025 Proj. vs. 2024 Actual	Variance 2026 Budget vs. 2024 Actual	% Variance 2026 Budget vs. 2024 Actual	Variance		Variance 2027 Budget vs. 2026 Budget
				ACTUAL 3/11/2025	2025 PROJ.	2026 PRELIM.					2025 Budget vs, 2026 Budget	2027 Projected Budget	
521000	Vehicle Maintenance	17,527.18	18,000.00	14,741.57	18,117.00	18,000.00	589.82	3.37%	472.82	2.70%	-	18,000.00	-
521500	Utility Patching	42,869.40	100,000.00	72,880.00	100,000.00	100,000.00	57,130.60	133.27%	57,130.60	133.27%	-	100,000.00	-
522200	Office Equipment	44.43	700.00	-	-	700.00	(44.43)	-100.00%	655.57	1475.51%	-	700.00	-
522400	Equipment Rental	-	1,000.00	335.00	670.00	1,000.00	670.00	n/a	1,000.00	n/a	-	1,000.00	-
522450	Auto Lease	54,386.64	57,000.00	36,932.85	41,683.00	57,000.00	(12,703.64)	-23.36%	2,613.36	4.81%	-	57,000.00	-
522800	Chemical Pumps New & Repair	7,093.70	6,000.00	35,421.13	37,000.00	15,000.00	29,906.30	421.59%	7,906.30	111.46%	9,000.00	15,000.00	-
523000	Meters New & Repair	84,999.50	85,000.00	64,954.22	65,000.00	85,000.00	(19,999.50)	-23.53%	0.50	0.00%	-	85,000.00	-
523200	Connections New & Repair	71,977.52	75,000.00	44,488.19	73,288.00	75,000.00	1,310.48	1.82%	3,022.48	4.20%	-	75,000.00	-
523300	Sensus Water Meter Equipment	16,482.65	15,000.00	15,000.00	15,000.00	15,000.00	(1,482.65)	-9.00%	(1,482.65)	-9.00%	-	15,000.00	-
523400	Hydrants & Valves	2,449.48	4,500.00	30,224.13	30,224.13	25,000.00	27,774.65	1133.90%	22,550.52	920.62%	20,500.00	25,000.00	-
524300	Interest & Principal Lynch	27,479.74	186,796.00	165,576.19	165,576.19	186,796.00	138,096.45	502.54%	159,316.26	579.76%	-	186,796.00	-
526000	Depreciation	n/a	-	-	-	-	n/a	n/a	n/a	n/a	-	-	-
527000	Compensated Absence Balances	20,077.89	-	-	-	-	(20,077.89)	-100.00%	(20,077.89)	-100.00%	-	-	-
990000	Capital Outlays	657,727.94	1,230,000.00	847,813.77	847,814.00	1,795,000.00	190,086.06	n/a	1,137,272.06	n/a	565,000.00	4,260,000.00	2,465,000.00
	Total Water Expenditures	2,676,682.00	3,405,653.00	2,822,478.82	3,050,253.90	4,100,181.96	373,571.90	13.96%	1,423,499.96	53.18%	694,528.96	6,599,918.51	2,499,736.55

Wastewater Fund Revenue Budget FY2026 Meeting #5 March 21, 2025

Object Description	2024	2025	2025	2025	2026 PRELIM.	Variance	% Variance	Variance	% Variance	2027 Projected Budget	Variance 2027 Budget vs. 2026 Budget
	ACTUAL	BUDGET	ACTUAL	PROJ.		2025 Proj vs. 2024 Actual	2025 Proj. vs. 2024 Actual	2026 Budget vs. 2024 Actual	2026 Budget vs. 2024 Actual		
					-						
408100 Interest on Investments	313,443.34	251,738.00	297,223.41	318,925.10	251,738.00	5,481.76	n/a	(61,705.34)	-19.69%	251,738.00	
408175 Interest on Deposits	41,900.79	2,000.00	54,501.83	55,000.00	20,000.00	13,099.21	4.18%	(21,900.79)	-52.27%	20,000.00	
408220 Sewer Impact CD Interest	-	2,500.00	-	-	2,500.00	-	0.00%	2,500.00	n/a	2,500.00	
430350 Restricted Revenue	-	(68,903.00)	(71,710.00)	(68,903.00)	(68,903.00)	(68,903.00)	n/a	(68,903.00)	n/a	(68,903.00)	
440000 Metered Sewer	2,784,022.01	3,691,000.00	3,075,677.37	3,331,647.00	3,691,000.00	547,624.99	n/a	906,977.99	32.58%	3,691,000.00	
440205 North Shores Sewer	454,044.83	390,000.00	427,525.09	582,398.00	450,000.00	128,353.17	4.61%	(4,044.83)	-0.89%	450,000.00	
440210 Dewey Beach Sewer	1,827,281.97	1,800,000.00	1,406,764.34	1,475,685.79	1,800,000.00	(351,596.18)	-77.44%	(27,281.97)	-1.49%	1,800,000.00	
440215 Henlopen Acres Sewer	205,778.68	220,000.00	137,854.00	183,805.00	190,000.00	(21,973.68)	-1.20%	(15,778.68)	-7.67%	190,000.00	
440450 Sewer Connections & Inspection	2,150.00	1,590.00	1,200.00	1,350.00	1,590.00	(800.00)	-0.39%	(560.00)	-26.05%	1,590.00	
440500 Sewer Impact P&l Component	-	5,903.00	-	-	5,903.00	-	0.00%	5,903.00	n/a	5,903.00	
440525 Sewer Impact Fees	23,769.76	30,000.00	15,744.30	22,128.00	30,000.00	(1,641.76)	n/a	6,230.24	26.21%	30,000.00	
440575 Sewer Penalties	2,000.88	100.00	1,491.01	1,200.00	100.00	(800.88)	-3.37%	(1,900.88)	-95.00%	100.00	
480200 Surface Water Planning Grant	25,000.00	-	-	-	-	(25,000.00)	-1249.45%	(25,000.00)	-100.00%	-	
498800 Capital Contributions SC Share Ph IV				-	966,000.00	-	0.00%	966,000.00	n/a	2,520,000.00	
498000 Capital Contributions	982,061.17	986,100.00	925,855.66	925,855.00	1,163,105.97	(56,206.17)	n/a	181,044.80	18.44%	1,381,482.15	
Wastewater Revenue Total	6,661,453.43	7,312,028.00	6,272,127.01	6,829,090.89	8,503,033.97	167,637.46	17.07%	1,841,580.54	27.65%	10,275,410.15	

Wastewater Fund Expenditures Budget FY2026 Meeting #5 March 21, 2025

Object	Description	2024	2025	2025	2025	2026 PRELIM.	Variance	% Variance	Variance	% Variance	Variance 2025	2027 Projected Budget	Variance 2027
		ACTUAL	BUDGET	ACTUAL 3/11/2025	PROJ.		2025 Proj	vs. 2024 Actual	2025 Proj.	2026 Budget vs. 2024 Actual	2026 Budget vs. 2024 Actual		Budget vs. 2026 Budget
501000	Salaries	726,341.92	770,963.00	704,106.08	766,506.00	765,000.00	40,164.08	5.53%	38,658.08	5.32%	(5,963.00)	800,300.00	35,300.00
501500	Overtime	42,191.52	40,000.00	56,369.91	62,170.00	65,000.00	19,978.48	47.35%	22,808.48	54.06%	25,000.00	65,000.00	-
502000	FICA Expense	44,172.80	50,280.00	44,892.35	50,015.00	51,460.00	5,842.20	13.23%	7,287.20	16.50%	1,180.00	53,648.60	2,188.60
502200	Medicare Expense	10,330.56	11,759.00	10,499.02	11,697.00	12,035.00	1,366.44	13.23%	1,704.44	16.50%	276.00	12,546.85	511.85
502500	Medical Insurance	195,868.74	246,415.00	213,416.26	234,006.00	274,840.00	38,137.26	19.47%	78,971.26	40.32%	28,425.00	285,833.60	10,993.60
502700	Dental	5,264.18	5,391.00	4,787.33	4,966.00	5,391.00	(298.18)	-5.66%	126.82	2.41%	-	5,391.00	-
502900	Disability	9,136.44	8,500.00	8,613.22	9,396.00	9,830.00	259.56	2.84%	693.56	7.59%	1,330.00	9,928.30	98.30
503300	Life Insurance	5,508.00	5,700.00	5,169.62	5,657.00	6,300.00	149.00	2.71%	792.00	14.38%	600.00	6,300.00	-
503500	Pension	55,771.16	56,880.00	61,327.52	67,040.00	-	11,268.84	20.21%	(55,771.16)	-100.00%	(56,880.00)	-	-
503700	Unemployment	3,014.06	4,800.00	2,958.66	3,786.00	4,800.00	771.94	25.61%	1,785.94	59.25%	-	4,944.00	144.00
503900	Uniforms	19,599.59	24,300.00	16,331.95	18,332.00	24,300.00	(1,267.59)	-6.47%	4,700.41	23.98%	-	24,300.00	-
504200	Paid Leave Tax	-	-	-	-	1,919.00	-	n/a	1,919.00	n/a	1,919.00	7,676.00	5,757.00
504300	Car Allowance	4,440.00	3,600.00	3,300.00	3,600.00	3,600.00	(840.00)	-18.92%	(840.00)	-18.92%	-	3,600.00	-
504900	Other Employee Benefits	-	100.00	-	-	-	-	n/a	-	n/a	(100.00)	-	-
506100	Office Supplies	362.64	500.00	455.86	606.00	750.00	243.36	67.11%	387.36	106.82%	250.00	750.00	-
506200	Printing and Forms	164.50	250.00	85.00	85.00	200.00	(79.50)	-48.33%	35.50	21.58%	(50.00)	200.00	-
506500	Minor Equipment & Supplies	64,545.71	23,700.00	13,311.96	15,000.00	23,700.00	(49,545.71)	-76.76%	(40,845.71)	-63.28%	-	23,700.00	-
506800	Memberships & Publications	1,260.00	2,000.00	1,313.00	1,613.00	2,000.00	353.00	28.02%	740.00	58.73%	-	2,000.00	-
506900	Other Supplies	559.40	800.00	684.89	750.00	800.00	190.60	34.07%	240.60	43.01%	-	800.00	-
508100	Chemicals	405,427.73	400,000.00	377,579.67	410,000.00	514,406.00	4,572.27	1.13%	108,978.27	26.88%	114,406.00	514,406.00	-
508200	Laboratory Supplies & Equip	50,039.90	58,000.00	49,452.13	56,847.00	77,800.00	6,807.10	13.60%	27,760.10	55.48%	19,800.00	77,800.00	-
508400	Janitorial Supplies	-	250.00	-	-	250.00	-	n/a	250.00	n/a	-	250.00	-
508800	Medical , Health, & Applicatio	302.00	500.00	217.00	282.00	400.00	(20.00)	-6.62%	98.00	32.45%	(100.00)	400.00	-
508900	Vehicle Fuel	7,035.76	9,500.00	5,587.07	5,898.00	9,500.00	(1,137.76)	-16.17%	2,464.24	35.02%	-	9,500.00	-
509000	Diesel Fuel	13,641.88	21,500.00	13,757.32	15,409.00	21,500.00	1,767.12	12.95%	7,858.12	57.60%	-	21,500.00	-
509200	Oil	589.61	400.00	611.58	611.58	400.00	21.97	3.73%	(189.61)	-32.16%	-	400.00	-
510000	Legal Services	-	1,000.00	-	-	1,000.00	-	n/a	1,000.00	n/a	-	1,000.00	-
511000	Engineering	101,583.74	130,000.00	57,486.77	67,000.00	110,000.00	(34,583.74)	-34.04%	8,416.26	8.29%	(20,000.00)	110,000.00	-
511100	Cty Sludge Hauling & Process.	31,064.17	69,000.00	63,753.21	65,921.00	78,000.00	34,856.83	112.21%	46,935.83	151.09%	9,000.00	78,000.00	-
511400	Contractual Services	-	400.00	-	222.80	-	222.80	n/a	-	n/a	(400.00)	-	-
511500	Other Professional Services	7,589.03	50,000.00	77,804.90	80,305.00	10,000.00	72,715.97	958.17%	2,410.97	31.77%	(40,000.00)	10,000.00	-
513000	Equipment Installation	10,197.72	13,000.00	11,685.47	12,805.00	13,000.00	2,607.28	25.57%	2,802.28	27.48%	-	13,000.00	-
513200	Postage	-	500.00	297.77	298.00	500.00	298.00	n/a	500.00	n/a	-	500.00	-
513500	Radios, Pagers & Maintenance	-	-	569.70	570.00	-	570.00	n/a	-	n/a	-	-	-
515000	Travel Expense	2,314.41	4,000.00	100.54	405.00	4,000.00	(1,909.41)	-82.50%	1,685.59	72.83%	-	4,000.00	-
515200	Conferences & Training	8,281.97	5,000.00	3,566.98	4,105.00	5,000.00	(4,176.97)	-50.43%	(3,281.97)	-39.63%	-	5,000.00	-
515500	Advertising	4,611.78	3,000.00	2,271.10	3,371.00	-	(1,240.78)	-26.90%	(4,611.78)	-100.00%	(3,000.00)	-	-
516000	Liability Insurance	5,256.00	5,805.00	6,253.00	6,295.00	6,296.00	1,039.00	19.77%	1,040.00	19.79%	491.00	6,484.88	188.88
516500	Auto Insurance	7,301.00	7,440.00	9,870.00	9,870.00	11,298.00	2,569.00	35.19%	3,997.00	54.75%	3,858.00	11,636.94	338.94
517300	Umbrella Insurance	1,062.00	1,075.00	1,172.00	1,172.00	1,236.00	110.00	10.36%	174.00	16.38%	161.00	1,273.08	37.08
517500	Commercial Property Insurance	1,851.00	1,903.00	1,929.00	1,920.00	2,054.00	69.00	3.73%	203.00	10.97%	151.00	2,115.62	61.62
517700	Building and Contents Ins.	29,819.00	30,944.00	32,077.00	32,077.00	33,741.00	2,258.00	7.57%	3,922.00	13.15%	2,797.00	34,753.23	1,012.23
518100	Workmans Compensation	39,919.46	28,000.00	32,851.68	32,852.00	38,000.00	(7,067.46)	-17.70%	(1,919.46)	-4.81%	10,000.00	39,140.00	1,140.00
518500	Electric	403,635.54	250,000.00	315,140.53	339,963.00	250,000.00	(63,672.54)	-15.77%	(153,635.54)	-38.06%	-	257,500.00	7,500.00
518710	Main Pumping Station Electric	8,032.24	8,800.00	6,449.98	6,449.98	8,800.00	(1,582.26)	-19.70%	767.76	9.56%	-	9,064.00	264.00
518800	Other Pumping Stations	17,914.38	14,000.00	13,809.52	13,809.52	14,000.00	(4,104.86)	-22.91%	(3,914.38)	-21.85%	-	14,420.00	420.00
519000	Heating Fuel	-	3,500.00	420.00	500.00	3,500.00	500.00	n/a	3,500.00	n/a	-	3,605.00	105.00
520100	General Maintenance	230,998.51	270,000.00	190,366.05	235,000.00	270,000.00	4,001.49	1.73%	39,001.49	16.88%	-	270,000.00	-
520200	SCADA Maintenance	30,601.56	39,500.00	20,855.03	35,894.00	39,500.00	5,292.44	17.29%	8,898.44	29.08%	-	39,500.00	-
520300	Building Maintenance	24,979.03	25,000.00	21,831.81	24,000.00	35,000.00	(979.03)	-3.92%	10,020.97	40.12%	10,000.00	35,000.00	-
520700	Maintenance Contracts	19,915.49	47,000.00	42,794.61	44,000.00	73,147.00	24,084.51	120.93%	53,231.51	267.29%	26,147.00	73,147.00	-
521000	Vehicle Maintenance	6,178.51	15,000.00	6,650.61	7,857.00	15,000.00	1,678.49	27.17%	8,821.49	142.78%	-	15,000.00	-

Wastewater Fund Expenditures Budget FY2026 Meeting #5 March 21, 2025

Object Description	2024 ACTUAL	2025 BUDGET	2025 ACTUAL 3/11/2025	2025 PROJ. PROJ.	2026 PRELIM.	Variance 2025 Proj vs. 2024 Actual	% Variance 2025 Proj. vs. 2024 Actual	Variance 2026 Budget vs. 2024 Actual	% Variance 2026 Budget vs. 2024 Actual	Variance 2025 Budget vs, 2026 Budget	2027 Projected Budget	Variance 2027 Budget vs. 2026 Budget
521210 Sludge Disposal Vehicle Rep.	21,992.74	30,000.00	22,749.46	23,000.00	15,000.00	1,007.26	4.58%	(6,992.74)	-31.80%	(15,000.00)	15,000.00	-
522200 Office Equipment	161.65	1,000.00	960.85	1,000.00	1,000.00	838.35	518.62%	838.35	518.62%	-	1,000.00	-
522400 Equipment Rental	-	1,000.00	-	-	2,000.00	-	n/a	2,000.00	n/a	1,000.00	2,000.00	-
522450 Auto Lease	35,802.16	36,000.00	19,859.12	23,544.00	36,000.00	(12,258.16)	-34.24%	197.84	0.55%	-	36,000.00	-
522600 Land Rental Sludge	46,750.00	46,750.00	46,750.00	46,750.00	-	-	0.00%	(46,750.00)	-100.00%	(46,750.00)	-	-
523210 Sewer Connections	1,112.56	4,000.00	3,593.60	4,000.00	4,000.00	2,887.44	259.53%	2,887.44	259.53%	-	4,000.00	-
524230 Interest Schoolvue	2,786.23	-	-	-	-	(2,786.23)	-100.00%	(2,786.23)	-100.00%	-	-	-
524250 Interest Outfall	717,671.71	2,204,418.00	2,204,418.00	2,204,418.00	2,204,418.00	1,486,746.29	207.16%	1,486,746.29	207.16%	-	2,204,418.00	-
524255 Interest & Principal Expense Plant	139,143.57	102,000.00	-	-	237,250.00	(139,143.57)	-100.00%	98,106.43	70.51%	135,250.00	1,018,692.68	-
524320 Interest SC Loan A	-	300,000.00	225,000.00	300,000.00	300,000.00	300,000.00	n/a	300,000.00	n/a	-	300,000.00	-
524330 Interest SC Loan B	-	172,508.00	129,381.00	172,508.00	172,508.00	172,508.00	n/a	172,508.00	n/a	-	172,508.00	-
524340 Interest SC Loan C	-	86,254.00	64,691.00	86,254.00	86,254.00	86,254.00	n/a	86,254.00	n/a	-	86,254.00	-
526000 Depreciation	n/a	-	-	-	-	n/a	n/a	n/a	n/a	-	-	-
526100 Sewer Reserve Fund	-	30,000.00	-	22,000.00	30,000.00	22,000.00	n/a	30,000.00	n/a	-	30,000.00	-
527000 Compensated Absences Balances	58,771.64	-	-	-	-	(58,771.64)	-100.00%	(58,771.64)	-100.00%	-	-	-
990000 Capital Outlays	5,084,634.21	3,405,000.00	1,688,524.22	1,872,522.76	5,180,000.00	(3,212,111.45)	n/a	95,365.79	n/a	1,775,000.00	6,395,000.00	1,215,000.00
TOTAL	8,767,501.11	9,188,885.00	6,920,761.91	7,526,931.64	11,167,683.00	(1,240,569.47)	-14.15%	2,400,181.89	119.09%	1,978,798.00	13,230,186.78	1,281,061.10

Municipal Street Aid Fund Revenue Budget FY2026 Meeting #5 March 21, 2025

		2024	2025	2025	2025		Variance	% Variance	Variance	% Variance		Variance 2027
		ACTUAL	BUDGET	ACTUAL	PROJ.	2026 PRELIM.	2025 Proj	2025 Proj.	2026 Budget	2026 Budget	2027 Projected	Budget vs.
				3/11/2025			vs. 2024 Actual	vs. 2024 Actual	vs. 2024 Actual	vs. 2024 Actual	Budget	2026 Budget
1050-2-000-400150	400150 S/R-Municipal Street Aid	124,517.72	124,000.00	122,451.06	124,000.00	124,000.00	(517.72)	(0.00)	(517.72)	(0.00)	126,916.00	2,916.00
	MSA Rev TOTAL	124,517.72	124,000.00	122,451.06	124,000.00	124,000.00	(517.72)	(0.00)	(517.72)	(0.00)	126,916.00	2,916.00

Police Grant Fund Revenue Budget FY2026 Meeting #5 March 21, 2025

Object	Description	2024	2025	2025	2025	2026 PRELIM.	Variance	% Variance	Variance	% Variance	2027	2027
		ACTUAL	BUDGET	ACTUAL			PROJ.	vs. 2024	vs. 2024	vs. 2024		
				3/11/2025			Actual	Actual	Actual	Actual	Budget	2026 Budget
480710	EIDE Grant	7,396	5,000	4,987	5,000	5,000	(2,396)	(0)	(2,396)	(0)	5,050.00	50.00
480720	SALLE Grant	6,299	6,200	6,607	7,000	10,000	701	0	3,701	1	10,100.00	100.00
480730	Combat Violent Crimes Committe	36,708	40,071	39,585	40,071	40,071	3,363	0	3,363	0	40,471.71	400.71
Revenue	TOTAL	50,404	51,271	51,179	52,071	55,071	1,667	0	4,667	0	55,621.71	550.71

Municipal Street Aid Expenditures Budget FY2026 Meeting #5 March 21, 2025

Object	Expenditures	2024 ACTUAL	2025 BUDGET	2025		Variance	% Variance	Variance	% Variance	Variance	2027		Variance
				3/11/2025	PROJ. 2026 PRELIM.	2025 Proj vs. 2024 Actual	2025 Proj. vs. 2024 Actual	2026 Budget vs. 2024 Actual	2026 Budget vs. 2024 Actual	2025 Budget vs, 2026 Budget	Projected Budget	2027 Budget vs. 2026 Budget	
1050-2-701-518500	518500 Street Lights	139,798.84	115,000.00	111,820.91	114,000.00	115,000.00	(25,798.84)	-18.45%	(24,798.84)	-17.74%	-	116,916.00	1,916.00
1050-2-701-520100	520100 General Maintenance St. Aid	21,833.00	9,000.00	15,715.50	17,000.00	9,000.00	(4,833.00)	-22.14%	(12,833.00)	-58.78%	-	10,000.00	1,000.00
	MSA Exp Total	161,631.84	124,000.00	127,536.41	131,000.00	124,000.00	(30,631.84)	-18.95%	(37,631.84)	-23.28%	-	126,916.00	2,916.00

Police Grant Fund Expenditures FY2026 Budget Meeting #5 March 21, 2025

Object	Description	2024 ACTUAL	2025 BUDGET	2025	2025	Variance	% Variance	Variance	% Variance	Variance 2025	2027	Variance 2027	Variance 2027		
				3/11/2025 ACTUAL	2025 PROJ.	2026 PRELIM.	vs. 2024 Actual	vs. 2024 Actual	vs. 2024 Actual	vs. 2024 Actual	Budget vs, 2026 Budget	Projected Budget	Budget vs. 2026 Budget	2027 Projected Budget	Budget vs. 2026 Budget
501000	Salaries	-	1,600	-	-	1,600	-	0.00%	1,600.00	n/a	-	1,600.00	-	1,648.00	48.00
506500	Minor Equip. & Supplies SALLE	3,789	3,200	2,456	3,000	3,200	(789.00)	-20.82%	(589.00)	-15.54%	-	3,200.00	-	3,296.00	3,885.00
506500	Minor Equipment & Supp.EIDE	3,060	2,500	2,183	2,400	2,500	(660.16)	-21.57%	(560.16)	-18.30%	-	2,500.00	-	2,575.00	3,135.16
501000	EIDE Salaries	-	2,500	-	-	2,500	-	n/a	2,500.00	0.00%	-	2,500.00	-	2,575.00	75.00
502000	FICA Expense	-	99	-	-	1,329.84	-	0.00%	1,329.84	0.00%	1,230.84	1,329.84	-	1,369.73	39.90
502200	Medicare Expense	-	23	-	-	69.60	-	0.00%	69.60	0.00%	46.60	69.60	-	71.69	2.09
501000	CVC Grant Salaries	-	17,349	-	-	17,349	-	n/a	17,349.00	0.00%	-	17,349.00	-	17,869.47	520.47
506500	Combat Violent Crimes Supplies	1,971	24,000	6,897	10,000	24,000	8,028.60	407.25%	22,028.60	1117.41%	-	24,000.00	-	24,720.00	2,691.40
Pol Grants	Total	8,821	51,271	11,536	15,400	52,548	6,579.44	74.59%	43,727.88	495.75%	1,277.44	52,548.44	-	54,124.89	10,397.01

Budgeted Salaries Fiscal Years 2026 Meeting #5 March 21, 2025

DPT	DPT	FY26 FT	FY26 OT	FY26 PT	FY26 Total	FY25 FT	FY25 OT	FY25 PT	FY25 Total	Change	PCT CHG		
101	Mayor Com	4,750			4,750	4,750	-	-	4,750	-	0.00%		
102	Finance	483,000	2,000		485,000	409,174	2,000		411,174	73,826	17.95%		
103	Admin.	730,000	-	-	730,000	591,020	-	15,000	606,020	123,980	20.46%		
104	Alderman	73,000	30,211	-	103,211	71,000		30,810	101,810	1,401	1.38%		
105	IT	297,000	1,500		298,500	304,887	3,000	-	307,887	(9,387)	-3.05%		
106	Bldg & Lic.	582,000	5,000	-	587,000	546,447	10,000	17,316	573,763	13,237	2.31%		
107	Commun.	80,761	-	30,211	110,972	80,761	5,000	-	85,761	25,211	29.40%		
108	Police	2,594,665	116,200	260,280	2,971,145	2,008,931	110,000	228,580	2,347,511	623,634	26.57%		
109	Streets Ref.	920,962	55,000	310,000	1,285,962	894,769	45,000	280,901	1,220,670	65,292	5.35%		
110	Fleet	165,000	250	-	165,250	173,033	-	-	173,033	(7,783)	-4.50%		
112	Bldg & Gds	133,631	6,675	80,000	220,306	165,702	3,886	88,587	258,175	(37,869)	-14.67%		
113	Dispatch	792,899	90,000	-	882,899	778,748	90,000	-	868,748	14,151	1.63%		
114	Parking	118,534	15,000	302,978	436,512	112,070	10,000	314,067	436,137	375	0.09%		
115	Parks	82,750	575	54,500	137,825	75,000	-	17,000	92,000	45,825	49.81%		
116	Bch Patr.	-	55,000	980,000	1,035,000	-	60,000	765,154	825,154	209,846	25.43%		
118	Bandst.	-	1,000	26,000	27,000	-	-	25,000	25,000	2,000	8.00%		
119	Parking P.	-	2,000	50,119	52,119	-	2,500	37,650	40,150	11,969	29.81%		
123	Treas.	1,200			1,200	1,200	-	-	1,200	-	0.00%		
	Gen. Fund	7,060,152	380,411	2,094,088	9,534,651	-	6,217,492	341,386	1,820,065	8,378,943	-	1,155,708	13.8%
518	Waster	540,738	15,000		555,738	479,759	18,651	-	498,410	57,328	11.50%		
619	Wastew.	765,000	65,000		830,000	770,963	40,000	-	810,963	19,037	2.35%		
	Enterpr.	1,305,738	80,000	-	1,385,738	-	1,250,722	58,651	1,309,373	-	76,365	5.83%	
	Total	8,365,890	460,411	2,094,088	10,920,389	-	7,468,214	400,037	1,820,065	9,688,316	-	1,232,073	12.72%

Medical Insurance Budgeted Expenditures FY2026 Meeting #5 March 21, 2025

Medical	FY26	FY25	Change	PCT CHG
101 Mayor & Comm.	-	-		
102 Finance	97,455.00	72,615.00	24,840.00	15.43%
103 Admin.	145,900.00	126,195.00	19,705.00	12.24%
104 Alderman	-	-	-	0.00%
105 IT	\$62,060.00	47,426.00	14,634.00	9.09%
106 Bldg & Lic.	119,000.00	98,634.00	20,366.00	12.65%
107 Communication	29,268.41	26,618.00	2,650.41	1.65%
108 Police	552,350.00	520,544.00	31,806.00	19.76%
109 Streets/Refuse	295,326.00	261,324.00	34,002.00	21.12%
110 Fleet Services	39,510.00	40,888.00	(1,378.00)	-0.86%
111 Comfort Stat.	-	-	-	0.00%
112 Bldg & Gds	31,505.00	40,248.00	(8,743.00)	-5.43%
113 911 Dispatch	206,703.00	225,180.00	(18,477.00)	-11.48%
114 Parking	31,502.00	27,258.00	4,244.00	2.64%
115 Parks & Rec.	15,751.00	32,889.00	(17,138.00)	-10.65%
116 Beach Patrol	-	-	-	0.00%
117 Tennis and Rec.	-	-	-	0.00%
118 Bandstand	-	-	-	0.00%
119 Parking Perm.	-	-	-	0.00%
Gov	1,626,330.41	1,519,819.00	106,511.41	66.17%
518 Water	158,313.00	132,287.00	26,026.00	16.17%
619 Wastewater	274,840.00	246,415.00	28,425.00	17.66%
Enterprise	433,153.00	378,702.00	54,451.00	33.83%
			-	0.00%
Total	2,059,483.41	1,898,521.00	160,962.41	100.00%
Increase			8.48%	