Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0000 REVENUE Revenues								
01 Taxes								
001-0000-311 GENERAL FUND TAXES AD VALOREM TAXES								
311.00-00 AD VALOREM TAXES	26,356,535	30,905,616	36,508,170	36,508,170	36,297,407			39,421,820
July Estimates (3.7667/1000*10,845,467,548*.965)						1	39,421,820	
311.10-00 DELINQUENT TAXES	59,337	44,981	40,000	40,000	128,668			75,000
001-0000-312 GENERAL FUND TAXES LOCAL OPT,USE & FUEL TAX								
312.51-00 INSURANCE PREM TAX - FIRE	182,236	224,195	170,000	170,000	246,501			220,000
312.52-00 INSURANCE PREM TAX - PD	731,992	936,890	730,990	730,990	1,087,929			930,000
001-0000-314 GENERAL FUND TAXES UTILITY SERVICE TAXES								
314.10-00 ELECTRIC UTILITY SVC TAX	4,193,302	5,945,142	6,216,230	6,216,230	6,511,477			7,496,740
001-0000-315 GENERAL FUND TAXES LOCAL COMM SERVICES TAX								
315.20-00 LOCAL COMMUNICATIONS SERVICE TAX	2,192,529	2,340,977	2,387,200	2,387,200	2,095,601			2,562,030
001-0000-316 GENERAL FUND TAXES LOCAL BUSINESS TAX								
316.00-00 LOCAL BUSINESS TAX	125,209	127,248	129,350	129,350	100,546			129,350
316.10-00 COUNTY LOCAL BUSINESS TAX	21,668	7,880	0	0	0			0
Sub Total of 01 Taxes	**33,862,808**	**40,532,929**	**46,181,940**	**46,181,940**	**46,468,129**			**50,834,940**
02 Special Assessments								
001-0000-323 GENERAL FUND SPECIAL ASSESSMENTS FRANCHISE FEES								
323.10-00 ELECTRICITY	5,335,964	5,309,233	5,467,910	5,467,910	3,950,425			5,511,490
323.40-00 NATURAL GAS	45,361	51,894	37,890	37,890	54,099			39,280
001-0000-324 GENERAL FUND SPECIAL ASSESSMENTS IMPACT FEES								
324.62-05 COMMERCIAL-CULTURE/REC PUBLIC ART	68,607	17,913	0	0	0			0
001-0000-325 GENERAL FUND SPECIAL ASSESSMENTS PERMITS,FEES,ASSESSMENTS								
325.00-00 PERMITS,FEES,ASSESSMENTS	605,785	665,206	576,800	576,800	163,274			24,000
001-0000-329 GENERAL FUND SPECIAL ASSESSMENTS OTHER PERMITS AND FEES								
329.50-00 OTHER PERMITS AND FEES	5,325	1,125	2,000	2,000	150			2,000
Sub Total of 02 Special Assessments	**6,061,042**	**6,045,371**	**6,084,600**	**6,084,600**	**4,167,949**			**5,576,770**
03 Intergovernmental Revenue								
001-0000-331 GENERAL FUND INTERGOVERNMENTAL REVENUE FEDERAL GRANTS								
331.20-00 FEDERAL - PUBLIC SAFETY	86,512	238,342	899,470	1,019,470	349,592			189,020
331.20-02 FEDERAL - PUBLIC SAFETY OFFICE OF JUSTICE PROGRAM	15,767	17,956	0	0	0			0
331.50-02 ECONOMIC ENVIRONMENT FEMA HURRICANE RELIEF	163,934	821,841	0	1,653,600	1,359,576			0
331.50-05 ECONOMIC ENVIRONMENT COMMUNITY DEV BLOCK GRANT	55,000	37,778	55,000	55,000	24,040			55,000
331.70-00 INTERGOVERNMENTAL REVENUE FEDERAL GRANTS	0	11,420	0	0	0			0
001-0000-332 Other Fin Asst - Federal								
332.00-00 Other Fin Asst - Federal	100,000	570,000	2,028,800	2,028,800	4,028,802			0

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0000 REVENUE Revenues								
03 Intergovernmental Revenue								
001-0000-334 GENERAL FUND INTERGOVERNMENTAL REVENUE STATE GRANTS								
334.10-00 GENERAL GOVERNMENT	0	75,000	0	0	0			0
334.20-24 STATE GRANTS/PUBLIC SAFET EMS GRANT	4,665	0	4,800	4,800	6,772			6,830
334.20-50 STATE GRANTS/PUBLIC SAFET GRANT/PUBLIC SAFETY	5,969	0	0	0	0			0
334.50-02 STATE GRANTS/ECONOMIC ENVIRONMENT STATE DISASTER RELIEF	8,515	4,858	0	0	11,013			0
334.50-03 STATE GRANT ECONOMIC ENV SB4A	3,406	508	0	0	11,013			0
001-0000-335 GENERAL FUND INTERGOVERNMENTAL REVENUE STATE REVENUE SHARING								
335.12-50 REVENUE SHARING PROG - MUNICIPAL SALES TAX	3,626,980	3,622,359	3,876,810	3,876,810	3,526,640			4,062,390
Adjust revenue to State Projection						1	4,062,390	
335.14-00 MOBILE HOME LICENSE	2,374	2,926	2,200	2,200	2,668			2,500
335.15-00 ALCOHOLIC BEVERAGE LICENS	16,008	16,704	16,440	16,440	15,225			1,640
335.18-00 1/2 CENT LOCAL SALES TAX	9,788,566	9,844,405	10,411,680	10,411,680	8,655,110			10,559,340
Adjust revenue to State Projection						1	10,559,340	
Sub Total of 03 Intergovernmental Revenue	**13,877,696**	**15,264,098**	**17,295,200**	**19,068,800**	**17,990,451**			**14,876,720**
04 Charges for Services								
001-0000-341 GENERAL FUND CHARGES FOR SERVICES GEN GOVT-NOT COURT RELATE								
341.10-30 RECORDING FEES DOMESTIC PARTNERSHIP FEES	0	60	30	30	30			0
341.10-40 RECORDING FEES CERTIF,COPY & RECORD FEES	55,763	182,163	93,030	93,030	231,077			200,000
341.10-50 RECORDING FEES PUBLIC RECORDS REQ FEES	18,032	23,161	20,000	20,000	30,579			20,000
341.10-80 RECORDING FEES BOAT FEES	65,711	61,901	57,670	57,670	62,335			59,000
341.90-10 OTHER GEN GOVT CHARGES IMPACT FUNDS ADMIN FEES	254,921	433,338	439,250	439,250	352,345			386,120
341.90-20 OTHER GEN GOVT CHARGES COST RECOVERY INCOME	594	557	1,000	1,000	532			1,000
001-0000-342 GENERAL FUND CHARGES FOR SERVICES PUBLIC SAFETY								
342.10-01 POLICE SERVICES SCHOOL RESOURCE OFFICER	160,718	271,324	267,510	267,510	249,818			295,120
342.10-02 POLICE SERVICES FINGERPRINTING FEES	5,345	4,827	4,830	4,830	416			500
342.20-10 FIRE PROTECTION SERVICES AMB/TRANSPORT-A.D.P. Inc	3,273,738	3,184,929	3,356,910	3,356,910	3,118,975			3,441,060
342.90-00 OTHER CHARGES & FEES	244,211	335,122	317,850	317,850	497,475			858,580
Fire Projection						1	42,000	
Price Detail						1	816,580	
342.91-00 CPR TRAINING INCOME	0	167	0	0	0			0

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0000 REVENUE Revenues								
04 Charges for Services								
001-0000-342 GENERAL FUND CHARGES FOR SERVICES PUBLIC SAFETY								
342.92-00 COST RECOVERY INCOME	9,083	19,031	6,000	6,000	1,942			5,000
001-0000-343 GENERAL FUND CHARGES FOR SERVICES PHYSICAL ENVIRONMENT								
343.91-01 LOT MOWING LOT MOWING ADMIN FEE	63,931	95,644	80,000	80,000	41,647			80,000
001-0000-347 GENERAL FUND CHARGES FOR SERVICES CULTURE/RECREATION								
347.10-00 LIBRARY IMPACT FEES (NET)	0	0	0	0	49,705			0
347.20-05 PARKS AND RECREATION CAMP PROGRAMS	177,033	201,940	215,350	215,350	207,917			247,060
347.20-06 PARKS AND RECREATION AQUATIC - ADMISSIONS	695,539	798,619	1,082,050	1,082,050	741,947			1,157,200
347.20-07 PARKS AND RECREATION AQUATIC - CAMP PROGRAMS	0	0	3,750	3,750	0			3,600
347.20-10 PARKS AND RECREATION ATHLETIC/REC PROGRAMS	63,228	73,313	89,370	89,370	87,433			99,750
347.20-11 PARKS AND RECREATION AQUATIC-ATHLETIC/REC PROG	36,037	48,442	66,520	66,520	48,360			75,810
347.20-12 PARKS AND RECREATION AQUATIC CONCESSIONS SALES	202,061	194,916	251,800	251,800	201,746			255,600
347.20-15 PARKS AND RECREATION MEMBERSHIP FEES	58,994	62,284	88,690	88,690	53,128			67,000
347.20-20 PARKS AND RECREATION GIFT CARDS	0	0	0	0	0			100
347.20-21 PARKS AND RECREATION AQUATIC CENTER GIFT CARDS	0	0	0	0	0			100
347.40-00 PARKS & REC EVENTS	12,628	17,042	24,450	24,450	23,217			26,250
347.40-01 PARKS & REC EVENTS AQUATIC CENTER EVENTS	1,480	1,240	4,000	4,000	1,585			6,750
347.50-00 REC FACILITIES RENTALS	96,188	107,938	95,230	95,230	101,183			102,730
347.50-01 REC FACILITIES RENTALS AQUATIC CENTER RENTALS	64,591	66,501	67,030	67,030	86,220			87,620
347.50-02 REC FACILITIES RENTALS PARK RENTALS	72,030	102,924	75,990	75,990	119,822			104,130
347.92-00 COST RECOVERY INCOME	0	0	0	0	1,613			0
001-0000-349 GENERAL FUND CHARGES FOR SERVICES OTHER CHARGES FOR SERVICE								
349.01-07 TRANSFER FROM ROAD AND DRAINAGE FUND	1,760,580	2,133,180	2,156,550	2,156,550	2,156,550			2,286,200
349.01-10 TRANSFER FROM FIRE RESCUE DISTRICT FUND	1,354,240	1,426,910	1,916,440	1,916,440	1,916,440			2,003,520
349.01-15 TRANSFER FROM TREE FUND	12,580	14,860	30,320	30,320	30,320			138,360
349.01-20 TRANSFER FROM SOLID WASTE DISTRICT FUND	1,097,990	1,220,290	1,590,680	1,590,680	1,590,680			1,705,990
349.01-40 TRANSFER FROM UTILITIES FUND	2,119,990	2,380,180	3,158,400	3,158,400	3,158,400			4,524,940
349.01-50 TRANSFER FROM BUILDING FUND	492,660	524,370	757,010	757,010	757,010			888,480

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0000 REVENUE Revenues								
04 Charges for Services								
001-0000-349 GENERAL FUND CHARGES FOR SERVICES OTHER CHARGES FOR SERVICE								
349.01-70 TRANSFER FROM WARM MINERAL SPRINGS FUND	114,310	117,910	138,920	138,920	138,920			177,280
349.30-04 CITY WIDE FEE ORDINANCES ZONING SDR PLANS REVIEW	13,515	8,043	12,060	12,060	38,975			0
349.40-00 PROP STAND ABATEMENT FEES	23,054	20,254	36,000	36,000	41,660			36,000
349.65-01 COMMUNITY DEVELOPMENT FEE GENERAL APPLICATIONS	54,809	58,465	39,510	39,510	639,989			700,000
349.65-02 COMMUNITY DEVELOPMENT FEE SDR APPLICATIONS	136,540	87,687	140,000	140,000	8,757			0
349.65-03 COMMUNITY DEVELOPMENT FEE REIMBURSEMENTS	5,442	6,996	3,500	3,500	2,470			0
349.65-04 COMMUNITY DEVELOPMENT FEE COMPREHENSIVE PLAN	10,723	0	10,100	10,100	0			0
349.65-05 COMMUNITY DEVELOPMENT FEE CURRENT DEVELOPMENT	221,530	150,080	213,340	213,340	37,280			0
Sub Total of 04 Charges for Services	**13,049,820**	**14,436,606**	**16,911,140**	**16,911,140**	**16,828,497**			**20,040,850**
05 Fines and Forfeits								
001-0000-351 GENERAL FUND FINES AND FORFEITS JUDGEMENTS AND FINES								
351.00-00 JUDGEMENTS AND FINES	149,779	136,142	124,870	124,870	154,439			120,630
001-0000-354 GENERAL FUND FINES AND FORFEITS VIOLATIONS OF LOCAL ORDIN								
354.00-00 VIOLATIONS OF LOCAL ORDIN	364	250	500	500	145			100
354.10-00 FALSE ALARMS	3,450	12,700	4,530	4,530	5,600			5,600
354.91-00 CODE ENF. BD FINE	50,778	52,543	55,000	55,000	80,958			120,000
001-0000-358 GENERAL FUND FINES AND FORFEITS FORFEITS								
358.20-00 ABAND PROP EVID CURRENCY	29,258	1,905	0	0	5,998			0
Sub Total of 05 Fines and Forfeits	**233,629**	**203,540**	**184,900**	**184,900**	**247,140**			**246,330**
06 Miscellaneous Revenues								
001-0000-361 GENERAL FUND MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	1,309,170	2,488,081	1,000,000	1,000,000	1,794,541			1,300,000
361.10-05 INTEREST/LEASES	34,795	32,468	0	0	0			0
361.15-00 RETURN ON INVESTMENT	637,700	672,800	701,400	701,400	701,400			830,900
001-0000-362 GENERAL FUND MISCELLANEOUS REVENUES RENTAL INCOME								
362.00-00 RENTAL INCOME	195,139	192,065	178,750	178,750	197,781			176,700
American Tower - Lease 2676						1	66,510	
American Tower - Lease 2677						1	33,250	
Community Education Center						1	7,200	
Crown Castle Tower - PID 0975						1	45,160	
Sarasota County Station 86 Rental						1	24,580	
362.05-00 FAMILY SERVICES CENTER	54,825	50,021	48,890	48,890	76,782			48,890

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0000 REVENUE Revenues								
06 Miscellaneous Revenues								
001-0000-364 GENERAL FUND MISCELLANEOUS REVENUES DISPOSE OF FIXED ASSETS								
364.00-00 DISPOSE OF FIXED ASSETS	4,530	81,145	5,000	5,000	115,900			75,000
001-0000-365 GENERAL FUND MISCELLANEOUS REVENUES SALE/RECYCLE OF SURPLUS								
365.00-00 SALE/RECYCLE OF SURPLUS	0	14,474	15,000	15,000	781			0
001-0000-366 GENERAL FUND MISCELLANEOUS REVENUES CONTRIBUTIONS & DONATIONS								
366.00-00 CONTRIBUTIONS & DONATIONS	8,375	62,858	0	2,000	3,370			0
366.10-02 PARKS & REC DONATIONS	17,374	14,500	19,000	19,000	30,850			34,300
Base budget						1	16,800	
Circle of Honor Revenues						1	17,500	
366.10-12 AQUATIC CENTER DONATIONS	500	0	5,450	5,450	0			5,450
366.41-00 GULF COAST COMM FOUNDATIO	3,534	0	0	0	0			0
366.44-00 SHOP WITH A COP PROGRAM	24,468	12,510	5,000	5,000	3,000			5,000
366.52-00 POLICE DEPT DONATIONS	31,000	25,000	0	25,000	25,000			0
366.90-00 SOCIAL SERVICES DONATIONS	2,626	10,400	3,470	3,470	3,270			5,610
366.92-00 H2O PROGRAM	165	1,040	0	0	96			0
366.94-00 P&R SCHOLARSHIP PROGRAM	5,948	1,135	0	0	5,976			0
366.94-01 Aquatic Center Scholarships	0	299	0	0	311			0
001-0000-369 GENERAL FUND MISCELLANEOUS REVENUES OTHER MISC REVENUES								
369.30-00 SETTLEMENTS	26	0	0	0	29			0
369.90-00 OTHER MISC REVENUES	81,501	101,185	100,000	100,000	114,228			125,000
Current revenues						1	125,000	
369.90-10 OTHER MISC REVENUES P-CARD & E-PAYABLE REBATE	109,652	128,836	135,000	135,000	128,589			135,000
Sub Total of 06 Miscellaneous Revenues	**2,521,328**	**3,888,818**	**2,216,960**	**2,243,960**	**3,201,903**			**2,741,850**
08 Other Sources								
001-0000-381 GENERAL FUND OTHER SOURCES INTERFUND TRANSFER								
381.10-00 Solid Waste PILOF	0	0	1,639,080	1,639,080	1,639,000			1,885,500
16.5% Commercial Collection						1	558,050	
9% Residential Collection						1	1,327,450	
001-0000-382 Contribution from Enterprise								
382.10-00 Payment in Lieu of Taxes	0	863,994	926,770	926,770	926,770			930,720
5% Payment in Lieu of Utility Tax on Water						1	930,720	
001-0000-383 GENERAL FUND OTHER SOURCES LEASE PROCEEDS								
383.11-00 Leases/Financial Agreements Sub Based IT Agreements	579,743	1,340,733	0	0	0			0
001-0000-388 GENERAL FUND OTHER SOURCES PROPERTY LOSS PROCEEDS								
388.20-00 INSURANCE RECOVERIES	31,368	1,007,026	0	83,846	2,294			0
001-0000-389 GENERAL FUND OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-2,665,650	12,573,826	0			321,850
Return to fund balance						1	-797,030	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0000 REVENUE Revenues								
08 Other Sources								
001-0000-389 GENERAL FUND OTHER SOURCES NONOPERATING SOURCES								
Use of Fund Balance for City Hall Roof Hardening City Portion						1	1,118,880	
Sub Total of 08 Other Sources	**611,110**	**3,211,753**	**-99,800**	**15,223,522**	**2,568,064**			**3,138,070**
Sub Total of 00 NON-DEPARTMENTAL	**70,217,433**	**83,583,115**	**88,774,940**	**105,898,862**	**91,472,133**			**97,455,530**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0100 COMMISSION Expenses								
10 Personnel Expenditures								
001-0100-511 GENERAL FUND GEN GOVT SERVICES COMMISSIONERS								
11-00 EXECUTIVE SALARIES	193,506	212,927	218,560	218,560	254,871			329,410
Note that the FY 2025 adopted budget does not include the increase approved by Commission after October 1						1	329,410	
21-00 FICA	14,494	15,989	16,720	16,720	19,308			25,200
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	102,236	114,270	126,150	126,150	140,552			179,760
23-00 INSURANCE-HEALTH	44,130	50,919	57,260	57,260	33,327			44,950
23-02 INSURANCE-HEALTH VISION CARE	299	303	350	350	219			220
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	2,539	2,566	3,540	3,540	1,939			3,860
24-00 WORKERS' COMPENSATION	10	20	40	40	40			30
Sub Total of 10 Personnel Expenditures	**357,215**	**396,994**	**422,620**	**422,620**	**450,255**			**583,430**
30 Operating Expenditures								
001-0100-511 GENERAL FUND GEN GOVT SERVICES COMMISSIONERS								
31-00 PROFESSIONAL SERVICES	56,100	56,145	56,100	56,100	51,470			56,100
Greenberg Traurig -Legislative Lobbyist Services						1	56,100	
31-05 PROFESSIONAL SERVICES OTHER	24,039	0	20,650	20,650	17,523			20,700
Commission and Charter Officers Photograph						1	700	
Commission Retreat						1	20,000	
40-01 TRAVEL AND PER DIEM TRAVEL DISTRICT 1	1,879	1,328	6,000	6,000	1,789			5,000
40-02 TRAVEL AND PER DIEM TRAVEL DISTRICT 2/RELOCATION	3,922	1,158	6,000	6,000	1,686			5,000
40-03 TRAVEL AND PER DIEM TRAVEL DISTRICT 3	5,032	6,583	6,000	6,000	1,600			5,000
40-04 TRAVEL AND PER DIEM TRAVEL DISTRICT 4	129	1,432	6,000	6,000	1,202			5,000
40-05 TRAVEL AND PER DIEM TRAVEL DISTRICT 5	4,624	2,996	6,000	6,000	2,045			5,000
41-00 COMMUNICATION SERVICES	3,532	5,435	5,190	5,190	3,512			5,190
Cell Phone Services						1	3,020	
iPads Services						1	2,170	
44-00 RENTALS & LEASES	2,017	1,570	2,150	2,150	1,668			1,000
Rentals for Poinsettia Parade (Golf carts)						1	1,000	
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	60	0	250	250	152			250
Desktop Printer Cartridges						1	250	
47-00 PRINTING & BINDING	1,611	2,016	2,910	2,910	2,515			2,780
Badges, Name Plates and Plaques (Comm/Adv Boards)						1	600	
Other Printing & Binding (Business cards)						1	400	
Various Printed Cards (Birthday & holiday cards)						1	1,780	
48-00 PROMOTIONAL ACTIVITIES	2,352	28	5,530	5,530	0			4,500
Art Advisory Board Fund Request						1	2,500	
Misc Flowers or Decorations for Commission Events						1	600	
Promotional Items						1	1,400	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0100 COMMISSION Expenses								
30 Operating Expenditures								
001-0100-511 GENERAL FUND GEN GOVT SERVICES COMMISSIONERS								
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	0	3,825	400	400	0			0
49-13 OTHER CURRENT CHARGES COMMUNITY ASSISTANCE	5,166	6,300	5,000	7,000	3,851			5,000
Special Events Sponsorship Program						1	5,000	
49-69 OTHER CURRENT CHARGES FOOD	862	1,524	2,150	2,150	522			2,150
Council of Governments Meeting						1	600	
Misc Food for Commission Meetings						1	850	
Volunteer Recognition/Advisory Board Reception						1	700	
51-00 OFFICE SUPPLIES	596	392	500	500	457			500
Office Supplies						1	500	
52-02 OPERATING SUPPLIES FUEL	0	0	100	100	0			0
52-07 OPERATING SUPPLIES UNIFORMS	483	0	500	500	462			0
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	3,088	16	200	200	1,674			200
Replace Damaged or Lost Equipment						1	200	
54-00 BOOKS, PUBLIC, SUBS, MEMB	18,349	21,370	14,700	14,700	16,006			17,880
Coastal & Heartland National Estuary Partnership						1	1,000	
Florida League of Cities Membership						1	16,150	
Government in the Sunshine Manuals (6)						1	130	
Manasota League of Cities Membership						1	600	
55-01 TRAINING & EDUCATION TRAINING & ED. DISTRICT 1	370	450	3,200	3,200	420			2,200
55-02 TRAINING & EDUCATION TRAINING & ED. DISTRICT 2	781	340	3,200	3,200	490			2,200
55-03 TRAINING & EDUCATION TRAINING & ED. DISTRICT 3	2,600	2,086	3,200	3,200	135			2,200
55-04 TRAINING & EDUCATION TRAINING & ED. DISTRICT 4	85	85	3,200	3,200	135			2,200
55-05 TRAINING & EDUCATION TRAINING & ED. DISTRICT 5	1,749	735	3,200	3,200	1,112			2,200
Sub Total of 30 Operating Expenditures	**139,426**	**115,817**	**162,330**	**164,330**	**110,425**			**152,250**
Sub Total of 01 LEGISLATIVE	**496,641**	**512,811**	**584,950**	**586,950**	**560,680**			**735,680**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0200 CITY ATTORNEY Expenses								
10 Personnel Expenditures								
001-0200-514 GENERAL FUND GEN GOVT SERVICES LEGAL COUNSEL								
11-00 EXECUTIVE SALARIES	205,167	229,798	215,460	11,513	864			226,120
12-00 REGULAR SALARIES	610,685	825,605	934,380	934,380	843,862			990,080
Bar Certification Incentive						1	1,870	
Current Positions						1	916,500	
Longevity Pay						1	320	
Proposal #2950 - New ACA Salary - 6 months						3	71,390	
14-00 OVERTIME	653	94	0	0	0			0
21-00 FICA	57,967	75,721	82,870	82,870	62,459			87,170
Bar Certification Incentive						1	140	
Current Positions						1	81,550	
Longevity Pay						1	20	
Proposal #2950 - New ACA FICA - 6 months						3	5,460	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	175,826	228,271	234,730	234,730	155,035			254,340
Current Positions						1	244,030	
Florida Bar Certification						1	260	
Longevity Pay						1	40	
Proposal #2950 - New ACA FRS - 6 months						3	10,010	
22-30 RETIREMENT CONTRIBUTIONS DEFERRED COMPENSATION	12,037	12,271	12,540	12,540	2,599			7,910
23-00 INSURANCE-HEALTH	93,140	113,740	128,500	128,500	96,902			137,430
Current Positions						1	131,380	
Proposal #2950 - New ACA Health Ins - 6 months						3	6,050	
23-02 INSURANCE-HEALTH VISION CARE	379	375	440	440	291			370
Current Positions						1	350	
Proposal #2950 - New ACA Vision - 6 months						3	20	
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	6,002	7,078	7,750	7,750	5,927			8,470
Current Positions						1	8,030	
Proposal #2950 - New ACA Ins - 6 months						3	440	
24-00 WORKERS' COMPENSATION	160	240	410	410	410			260
28-00 CAR ALLOWANCE	6,017	6,033	6,020	1,020	82			6,020
Sub Total of 10 Personnel Expenditures	**1,168,033**	**1,499,226**	**1,623,100**	**1,414,153**	**1,168,432**			**1,718,170**
30 Operating Expenditures								
001-0200-514 GENERAL FUND GEN GOVT SERVICES LEGAL COUNSEL								
31-02 PROFESSIONAL SERVICES OUTSIDE LEGAL-NON LITIGTN	4,135	0	185,700	370,700	281,995			200,000
31-05 PROFESSIONAL SERVICES OTHER	26,205	22,181	15,300	59,002	49,448			57,200
Code Enforcement Hearing Officer						1	18,000	
Executive Coach						1	12,000	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0200 CITY ATTORNEY Expenses								
30 Operating Expenditures								
001-0200-514 GENERAL FUND GEN GOVT SERVICES LEGAL COUNSEL								
Proposal #2950 - New ACA - Recruiting/Hiring Firm						3	27,200	
31-80 PROFESSIONAL SERVICES OUTSIDE LEGAL-LITIGATION	49,417	112,456	0	0	0			0
34-00 OTHER CONTRACTED SERVICES	10,213	0	0	0	4,848			0
40-00 TRAVEL AND PER DIEM	6,991	13,173	10,900	10,900	6,894			12,050
Proposal #2950 - New ACA Travel & Per Diem						3	1,000	
Travel and Per Diem						1	11,050	
40-02 TRAVEL AND PER DIEM TRAVEL DISTRICT 2/RELOCATION	30	0	0	0	254			0
41-00 COMMUNICATION SERVICES	2,215	3,610	4,030	4,030	2,689			4,260
Cell phone service						1	4,000	
Proposal #2950 - New ACA Cell Phone Service - 6 months						3	260	
44-00 RENTALS & LEASES	1,860	1,871	2,040	2,040	1,379			2,050
46-04 REPAIR & MAINTENANCE BUILDINGS	0	17,393	0	7,488	7,012			0
47-00 PRINTING & BINDING	291	340	100	100	234			310
Proposal #2950 - New ACA Business cards						3	40	
Printing and Binding						1	270	
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	0	0	0	0	473			0
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	568	870	3,580	3,580	945			2,580
Florida bar licenses and board certification fees						1	2,150	
Proposal #2950 - New ACA FL Bar Fees						3	270	
Notary renewal						1	160	
49-69 OTHER CURRENT CHARGES FOOD	0	526	0	0	759			200
Proposal #2950 - New ACA - Lunch for Interview Process						3	200	
51-00 OFFICE SUPPLIES	1,493	946	1,500	1,500	526			1,700
Proposal #2950 - New ACA Office Supplies						3	200	
Office Supplies						1	1,500	
52-02 OPERATING SUPPLIES FUEL	0	0	200	200	0			200
52-07 OPERATING SUPPLIES UNIFORMS	301	746	300	300	200			400
City Apparel - Current Positions						1	300	
Proposal #2950 - New ACA City Apparel						3	100	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	29,672	9,670	2,500	2,500	2,704			12,000
Minor operating equipment						1	5,500	
Proposal #2950 - New ACA Tech Equipment						3	6,000	
Replacement cell phones x2						1	500	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0200 CITY ATTORNEY Expenses								
30 Operating Expenditures								
001-0200-514 GENERAL FUND GEN GOVT SERVICES LEGAL COUNSEL								
54-00 BOOKS, PUBLIC, SUBS, MEMB	24,554	21,080	30,580	30,580	17,071			45,610
Legal matters management software						1	9,720	
Legal request document management software						1	18,000	
Legal research platform						1	9,000	
Proposal #2950 - New ACA Subs and Memberships						3	4,150	
Subscriptions and memberships						1	4,740	
55-00 TRAINING & EDUCATION	7,480	6,691	6,860	6,860	3,674			6,950
Proposal #2950 - New ACA Training & Ed						3	350	
Training & Ed. Current Positions						1	6,600	
Sub Total of 30 Operating Expenditures	**165,423**	**211,552**	**263,590**	**499,780**	**381,105**			**345,510**
60 Capital Outlay								
001-0200-514 GENERAL FUND GEN GOVT SERVICES LEGAL COUNSEL								
68-01 Intangible Assets Sub Based IT Arrangements	0	25,199	0	0	0			0
Sub Total of 60 Capital Outlay	**0**	**25,199**	**0**	**0**	**0**			**0**
70 Debt Service								
001-0200-514 GENERAL FUND GEN GOVT SERVICES LEGAL COUNSEL								
71-00 DEBT SERVICE PRINCIPAL	0	8,160	0	0	0			0
Sub Total of 70 Debt Service	**0**	**8,160**	**0**	**0**	**0**			**0**
Sub Total of 02 LEGAL	**1,333,456**	**1,744,137**	**1,886,690**	**1,913,933**	**1,549,538**			**2,063,680**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0300 CITY CLERK Expenses								
10 Personnel Expenditures								
001-0300-512 GENERAL FUND GEN GOVT SERVICES EXECUTIVE								
11-00 EXECUTIVE SALARIES	136,969	140,201	139,400	139,400	139,462			202,080
Current Position						1	153,690	
Reclass Assistant City Clerk to Deputy City Clerk 3/1/26						1	48,390	
12-00 REGULAR SALARIES	414,858	358,910	404,160	404,160	350,692			372,960
Current Postions						1	415,150	
Longevity Pay						1	320	
Reclass Assistant City Clerk to Deputy City Clerk 3/1/26						1	-40,430	
Vacancy Reduction						1	-2,080	
14-00 OVERTIME	2,168	77	0	0	119			0
21-00 FICA	42,126	37,944	41,390	41,390	37,395			43,830
Current Positions						1	43,370	
Longevity Pay						1	20	
Reclass Assistant City Clerk to Deputy City Clerk 3/1/26						1	600	
Vacancy Reduction						1	-160	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	98,434	96,737	101,150	101,150	95,950			119,870
Current Positions						1	109,330	
Longevity Pay						1	40	
Reclass Assistant City Clerk to Deputy City Clerk 3/1/26						1	10,780	
Vacancy Reduction						1	-280	
22-30 RETIREMENT CONTRIBUTIONS DEFERRED COMPENSATION	4,794	4,888	4,880	4,880	4,881			5,380
23-00 INSURANCE-HEALTH	80,190	77,370	76,580	76,580	57,930			80,120
23-02 INSURANCE-HEALTH VISION CARE	341	313	380	380	325			360
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	5,357	5,128	5,530	5,530	4,783			5,510
24-00 WORKERS' COMPENSATION	2,990	4,490	7,670	7,670	7,670			4,860
27-00 EDUCATIONAL ASSISTANCE	0	0	2,500	2,500	0			2,500
Educational Assistance						1	2,500	
Sub Total of 10 Personnel Expenditures	**788,227**	**726,058**	**783,640**	**783,640**	**699,207**			**837,470**
30 Operating Expenditures								
001-0300-512 GENERAL FUND GEN GOVT SERVICES EXECUTIVE								
31-05 PROFESSIONAL SERVICES OTHER	45,972	26,768	35,270	71,091	26,919			28,000
Civic Plus						1	23,160	
Proposal #2948 - EasyVote - Easy Campaign Finance Forms						3	3,880	
Image Silo						1	960	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0300 CITY CLERK Expenses								
30 Operating Expenditures								
001-0300-512 GENERAL FUND GEN GOVT SERVICES EXECUTIVE								
40-00 TRAVEL AND PER DIEM	7,152	9,184	11,530	11,530	8,100			10,670
FACC Fall Academy						1	1,300	
FACC Summer Academy						1	2,710	
FRMA Annual Conference						1	2,480	
IIMC Annual Conference						1	2,590	
IIMC Region III Conference						1	1,590	
41-00 COMMUNICATION SERVICES	346	960	1,100	1,100	863			1,100
Cell Phone Services						1	1,100	
44-00 RENTALS & LEASES	3,785	3,372	4,280	4,280	2,540			4,280
Color Copier						1	3,880	
Poinsettia Parade Golf Cart						1	400	
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	1,014	0	1,130	1,130	449			700
Adobe Pro						1	600	
Desktop Printer Cartridges						1	100	
46-04 REPAIR & MAINTENANCE BUILDINGS	22,611	5,465	0	0	0			0
47-00 PRINTING & BINDING	1,881	1,756	1,850	1,850	2,214			1,850
Archive Materials						1	1,760	
Business Cards						1	90	
49-00 OTHER CURRENT CHARGES	0	832	0	0	1,641			3,000
Access Corp						1	3,000	
49-01 OTHER CURRENT CHARGES BANK AND TRANSACTION FEES, TRANSFERS	404	0	1,600	1,600	0			1,600
Paymentus Fees						1	1,600	
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	25,143	19,733	29,500	29,500	10,645			24,000
Filing Fees Sarasota County						1	1,000	
Legal Ads and Public Notices						1	16,000	
Simplifile Filing Fees						1	7,000	
49-15 OTHER CURRENT CHARGES ELECTION COSTS/EFS FUNDS	0	0	30,000	131,439	106,516			30,000
49-69 OTHER CURRENT CHARGES FOOD	21	0	0	0	0			0
51-00 OFFICE SUPPLIES	1,120	1,252	2,000	2,000	1,516			2,000
52-07 OPERATING SUPPLIES UNIFORMS	0	541	600	600	382			600
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	6,903	13,892	250	250	586			250
Replacement of Lost or Damaged Equipment						1	250	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0300 CITY CLERK Expenses								
30 Operating Expenditures								
001-0300-512 GENERAL FUND GEN GOVT SERVICES EXECUTIVE								
54-00 BOOKS, PUBLIC, SUBS, MEMB	2,177	1,686	2,130	2,130	1,638			2,070
Books - Commission on Ethics Guides						1	20	
Books - Sunshine Law Pocket Guides						1	110	
Books - Sunshine Manuals						1	60	
Fees - NAP Exam						1	140	
Fees - Notary Renewals						1	240	
Memberships - CCPU						1	190	
Memberships - FACC						1	260	
Memberships - FRMA						1	240	
Memberships - IIMC						1	370	
Memberships - NAP						1	440	
55-00 TRAINING & EDUCATION	2,781	3,654	6,010	6,010	4,794			3,770
FACC Fall Academy						1	430	
FACC Summer Academay						1	400	
FRMA Annual Conference						1	750	
IIMC Annual Conference						1	1,020	
IIMC Region III Annual Conference						1	470	
Online Webinars						1	700	
Sub Total of 30 Operating Expenditures	**121,312**	**89,094**	**127,250**	**264,510**	**168,804**			**113,890**
Sub Total of 03 CITY CLERK	**909,539**	**815,153**	**910,890**	**1,048,150**	**868,011**			**951,360**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0401 FINANCE Expenses								
10 Personnel Expenditures								
001-0401-513 GENERAL FUND GEN GOVT SERVICES FINANCIAL & ADMINISTRATIV								
11-00 EXECUTIVE SALARIES	167,967	176,087	185,420	185,420	139,649			195,090
12-00 REGULAR SALARIES	1,460,316	1,665,585	1,795,090	1,838,190	1,801,424			2,059,210
Current Positions						1	2,021,660	
Longevity Pay						1	6,350	
Proposal #3212 - Salary for Accountant III						3	51,420	
Vacancy Reduction						1	-20,220	
14-00 OVERTIME	2,625	707	0	0	1,630			0
21-00 FICA	123,241	138,564	148,760	151,888	145,259			167,690
Current Positions						1	164,810	
Proposal #3212 - FICA for Accountant III						3	3,940	
Longevity Pay						1	490	
Vacancy Reduction						1	-1,550	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	240,004	293,367	312,320	318,195	302,761			361,680
Current Positions						1	356,380	
Proposal #3212 - FRS for Accountant III						3	7,180	
Longevity Pay						1	880	
Vacancy Reduction						1	-2,760	
23-00 INSURANCE-HEALTH	172,080	215,350	241,290	250,063	213,399			284,520
Current Positions						1	275,350	
Proposal #3212 - Health Insurance for Accountant III						3	9,170	
23-02 INSURANCE-HEALTH VISION CARE	983	1,070	1,280	1,327	1,183			1,330
Current Positions						1	1,290	
Proposal #3212 - Vision for Accountant III						3	40	
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	13,528	15,965	17,380	17,569	16,929			21,230
Proposal #3212 - Additional Insurance for Accountant III						3	590	
Current Positions						1	20,640	
24-00 WORKERS' COMPENSATION	520	780	1,330	1,330	1,330			840
Sub Total of 10 Personnel Expenditures	**2,181,263**	**2,507,474**	**2,702,870**	**2,763,982**	**2,623,563**			**3,091,590**
30 Operating Expenditures								
001-0401-513 GENERAL FUND GEN GOVT SERVICES FINANCIAL & ADMINISTRATIV								
31-05 PROFESSIONAL SERVICES OTHER	20,299	21,723	27,890	132,890	128,046			26,110
ARMORED COURIER - MIDFLORIDA ARMORED						1	7,200	
ELECTRONIC W2 FORMS						1	1,200	
GASB 75 OPEB ROLL-FORWARD ACTUARIAL REPORT FOR FYE 9/30/25						1	500	
GFOA ACFR REVIEW						1	610	
GFOA BUDGET REVIEW						1	600	
RETAINER FEE FOR FINANCIAL ADVISORS						1	16,000	
31-06 PROFESSIONAL SERVICES CONSULTANTS	0	22,535	0	6,335	6,335			0

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0401 FINANCE Expenses								
30 Operating Expenditures								
001-0401-513 GENERAL FUND GEN GOVT SERVICES FINANCIAL & ADMINISTRATIV								
32-00 ACCOUNTING & AUDITING	65,500	71,600	71,600	71,600	67,000			74,600
AUDIT						1	65,000	
SINGLE AUDITS (2)						1	9,600	
40-00 TRAVEL AND PER DIEM	18,632	13,620	30,460	30,460	5,938			17,870
AMERICAN PAYROLL ASSN NATIONAL (1)						1	1,800	
AMERICAN PAYROLL ASSN STATE (1)						1	530	
FAPPO PURCHASING FALL (3)						1	1,020	
FAPPO PURCHASING SPRING (2)						1	2,140	
FGFOA ANNUAL CONFERENCE (3)						1	4,470	
FGFOA SCHOOL OF GOVT FINANCE (2)						1	2,580	
FICPA CONFERENCE (2)						1	1,020	
IOFM / AP ANNUAL CONFERENCE (1)						1	1,250	
NATIONAL INSTITUTE GOVT PROCUREMENT (3)						1	3,060	
41-00 COMMUNICATION SERVICES	583	1,817	2,400	2,400	547			1,800
44-00 RENTALS & LEASES	6,078	6,154	8,800	8,800	4,657			8,800
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	0	0	80	80	0			80
46-04 REPAIR & MAINTENANCE BUILDINGS	787	1,208	500	53,470	43,634			500
47-00 PRINTING & BINDING	671	1,473	500	500	1,504			500
COMMUNITY CONNECTION: A CITIZENS GUIDE						1	500	
48-00 PROMOTIONAL ACTIVITIES	0	0	500	500	0			500
PURCHASING PROMOTIONAL ACTIVITIES						1	500	
49-00 OTHER CURRENT CHARGES	0	4,141	0	0	7,944			8,280
DOCUMENT STORAGE						1	8,280	
49-02 OTHER CURRENT CHARGES CASH OVER AND SHORT	1	0	0	0	1			0
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	3,978	2,951	4,560	4,560	1,417			5,000
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	327	853	0	0	445			1,200
MICROSOFT AZURE						1	1,200	
49-69 OTHER CURRENT CHARGES FOOD	0	332	0	0	0			0
51-00 OFFICE SUPPLIES	5,919	5,473	8,000	8,000	5,239			8,000
52-02 OPERATING SUPPLIES FUEL	-615	0	100	100	-995			0
52-07 OPERATING SUPPLIES UNIFORMS	909	877	400	400	0			600
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	16,503	9,087	6,840	6,840	7,951			2,500
Base Budget						1	500	
Proposal #3212 - Laptop, monitors, phone for Accountant III						3	2,000	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0401 FINANCE Expenses								
30 Operating Expenditures								
001-0401-513 GENERAL FUND GEN GOVT SERVICES FINANCIAL & ADMINISTRATIV								
54-00 BOOKS, PUBLIC, SUBS, MEMB	8,192	7,403	6,920	6,920	10,066			16,480
ADOBE ACROBAT PRO SOFTWARE SUBSCRIPTION (21)						1	2,200	
Proposal #3212 - Adobe Pro Software Subscription for Accountant III						3	100	
AICPA MEMBERSHIP (2)						1	560	
AMERICAN PAYROLL ASSOCIATION (2)						1	550	
AP NOW PUBLICATION						1	380	
BOX ENTERPRISE SOFTWARE SUBSCRIPTION (5)						1	1,000	
FAIR LABOR STANDARDS ACT HANDBOOK (1)						1	540	
FAPPO MEMBERSHIP (Tier 2 3-6)						1	280	
FGFOA MEMBERSHIP (8)						1	720	
FICPA MEMBERSHIP (2)						1	440	
GAAFR PLUS - ANNUAL RENEWAL OF BLUE BOOK CHAPTERS IN E-BOOK						1	150	
GFOA NATIONAL MEMBERSHIP (5)						1	940	
IFO/AP MEMBERSHIP (1)						1	1,020	
MICROSOFT POWER APPS, AUTOMATE, BI PREMIUM USER LICENSES						1	660	
NIGP LOCAL - GULF COAST ASSOC OF PUBLIC PURCH OFF MEMBERSHIP (5)						1	130	
NIGP NATIONAL MEMBERSHIP (6)						1	700	
OPENGOV - OPEN TOWNHALL SOFTWARE SUBSCRIPTION						1	2,300	
PAYROLL GUIDES UPDATE (1)						1	400	
PLAURALSIGHT SUBSCRIPTION (1)						1	450	
PPC FINANCIAL STATEMENT GUIDE (1)						1	500	
SAM'S CLUB CITY MEMBERSHIP						1	160	
SMARTSHEET LICENSE (6)						1	2,200	
SWFGOA MEMBERSHIP (10)						1	100	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0401 FINANCE Expenses								
30 Operating Expenditures								
001-0401-513 GENERAL FUND GEN GOVT SERVICES FINANCIAL & ADMINISTRATIV								
55-00 TRAINING & EDUCATION	29,165	11,225	64,690	64,690	62,142			19,820
1099 UPDATES WEBINAR						1	400	
A/P CERTIFICATION CLASS						1	450	
AMERICAN PAYROLL ASSOCIATION NATIONAL (1)						1	2,080	
AMERICAN PAYROLL ASSOCIATION STATE (1)						1	300	
CGFO EXAM COSTS (2)						1	150	
CGFO TWO YEAR RECERTIFICATION (1)						1	40	
FAPPO FALL CONFERENCE (3)						1	390	
FAPPO SPRING CONFERENCE (2)						1	1,000	
FGFOA / GFOA WEBINARS FOR CPE (6)						1	680	
FGFOA ANNUAL CONFERENCE (3)						1	1,430	
FGFOA SCHOOL OF GOVT FINANCE (2)						1	880	
FICPA LOCAL & GOVT CONFERENCE						1	1,200	
GFOA ANNUAL GAAP WEBINAR						1	270	
IOFM / AP ANNUAL CONFERENCE (1)						1	1,750	
MICROSOFT CERTIFICATION EXAM (3)						1	500	
NATIONAL INST GOVT PROCUREMENT TRAINING (3)						1	1,560	
NIGP EFFECTIVE CONTRACT WRITING TRAINING						1	1,000	
ONLINE WEBINARS 32 HOURS						1	1,350	
PURCHASING 3 DAY WEBINARS (2)						1	1,600	
SMARTSHEET TRAINING						1	1,500	
SWGFOA SEMINARS						1	360	
UPPCC 5 YEAR RECERTIFICATION (1 DUAL CPPB/CPPO)						1	380	
YEAR END PAYROLL TRAINING (1)						1	550	
Sub Total of 30 Operating Expenditures	**176,930**	**182,472**	**234,240**	**398,545**	**351,872**			**192,640**
Sub Total of 04 FINANCE DEPARTMENT	**2,358,193**	**2,689,946**	**2,937,110**	**3,162,527**	**2,975,435**			**3,284,230**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0605 PLANNING & ZONING Expenses								
10 Personnel Expenditures								
001-0605-515 GENERAL FUND GEN GOVT SERVICES COMPREHENSIVE PLANNING								
11-00 EXECUTIVE SALARIES	29,678	34,171	33,940	33,940	35,982			39,270
12-00 REGULAR SALARIES	830,478	978,023	1,186,320	915,566	759,476			1,291,150
Current Positions						1	1,330,430	
Longevity Pay						1	630	
Vacancy Reduction						1	-39,910	
14-00 OVERTIME	2,253	1,310	0	0	10,806			20,085
15-08 SPECIAL PAY CLOTHING/CLEANING ALLOW	0	0	0	0	240			120
21-00 FICA	63,136	75,126	90,890	66,407	59,514			100,375
Current Positions						1	101,840	
Longevity Pay						1	50	
overtime						1	1,535	
Vacancy Reduction						1	-3,050	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	112,379	144,291	172,250	138,600	117,904			194,980
Current Positions						1	199,710	
Longevity Pay						1	90	
overtime						1	620	
Vacancy Reduction						1	-5,440	
23-00 INSURANCE-HEALTH	175,540	215,730	216,330	216,330	135,964			242,870
23-02 INSURANCE-HEALTH VISION CARE	787	807	1,110	1,110	748			1,080
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	10,485	11,810	14,020	14,020	10,549			16,710
Current positions						1	16,710	
24-00 WORKERS' COMPENSATION	5,830	8,750	14,950	14,950	14,950			9,470
27-00 EDUCATIONAL ASSISTANCE	0	0	0	0	0			0
Sub Total of 10 Personnel Expenditures	**1,230,565**	**1,470,018**	**1,729,810**	**1,400,923**	**1,146,134**			**1,916,110**
30 Operating Expenditures								
001-0605-515 GENERAL FUND GEN GOVT SERVICES COMPREHENSIVE PLANNING								
31-02 PROFESSIONAL SERVICES OUTSIDE LEGAL-NON LITIGTN	7,140	0	0	0	0			0
31-05 PROFESSIONAL SERVICES OTHER	18,543	11,121	0	0	0			0
31-06 PROFESSIONAL SERVICES CONSULTANTS	15,805	258,974	212,000	554,885	38,043			39,290
Proposal #3215 - Impact Fee Study						3	39,290	
31-11 PROFESSIONAL SERVICES SURVEYOR	5,344	30,091	25,000	95,000	24,744			30,000
34-00 OTHER CONTRACTED SERVICES	0	0	0	50,000	25,011			0
40-00 TRAVEL AND PER DIEM	1,531	3,908	4,000	4,000	3,724			9,500
40-02 TRAVEL AND PER DIEM TRAVEL DISTRICT 2/RELOCATION	0	614	0	0	0			0
41-00 COMMUNICATION SERVICES	3,671	5,282	3,200	3,200	4,126			5,000
44-00 RENTALS & LEASES	5,607	6,377	4,200	4,200	4,676			5,000

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0605 PLANNING & ZONING Expenses								
30 Operating Expenditures								
001-0605-515 GENERAL FUND GEN GOVT SERVICES COMPREHENSIVE PLANNING								
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	0	0	1,500	1,500	0			1,500
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	900	970	2,740	2,740	2,740			3,570
base budget						1	3,570	
46-51 REPAIR & MAINTENANCE FLEET - LABOR	3,226	1,955	3,730	3,730	1,621			3,810
46-52 REPAIR & MAINTENANCE FLEET - PARTS	3,886	2,149	4,080	4,080	1,290			2,240
47-00 PRINTING & BINDING	884	582	1,000	1,000	350			1,000
48-00 PROMOTIONAL ACTIVITIES	477	494	500	500	460			500
49-00 OTHER CURRENT CHARGES	0	915	0	0	1,822			2,000
Off site storage						1	2,000	
49-01 OTHER CURRENT CHARGES BANK AND TRANSACTION FEES, TRANSFERS	394	820	500	500	545			500
49-02 OTHER CURRENT CHARGES CASH OVER AND SHORT	0	0	0	0	-1			0
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	815	1,248	2,000	9,000	4,720			2,000
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	0	0	300	300	0			300
49-69 OTHER CURRENT CHARGES FOOD	0	0	500	500	135			500
Food/beverages for public meetings						1	500	
51-00 OFFICE SUPPLIES	2,389	3,016	3,000	3,000	2,111			3,000
52-02 OPERATING SUPPLIES FUEL	4,615	2,967	4,940	4,940	1,503			5,010
52-07 OPERATING SUPPLIES UNIFORMS	733	673	800	800	618			800
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	8,260	4,778	4,310	4,310	1,793			4,310
54-00 BOOKS, PUBLIC, SUBS, MEMB	9,834	7,560	8,500	8,500	4,741			8,500
55-00 TRAINING & EDUCATION	2,041	2,530	4,000	4,000	3,940			9,500
Sub Total of 30 Operating Expenditures	**96,095**	**347,024**	**290,800**	**760,685**	**128,710**			**137,830**
Sub Total of 06 PLANNING & ZONING	**1,326,660**	**1,817,042**	**2,020,610**	**2,161,608**	**1,274,845**			**2,053,940**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0710 INFORMATION TECHNOLOGY Expenses								
10 Personnel Expenditures								
001-0710-516 GENERAL FUND GEN GOVT SERVICES INFORMATION TECHNOLOGY								
12-00 REGULAR SALARIES	1,327,329	1,541,688	1,834,850	1,791,750	1,669,572			1,907,820
Current Positions						1	1,901,630	
Longevity Pay						1	1,900	
Proposal #2985 - Reclass Business Services Coordinator						3	4,500	
Proposal #2984 - Reclass Customer Support Manager						3	3,800	
Proposal #2986 - Reclass Senior Business Administrator						3	5,500	
Vacancy Reduction						1	-9,510	
14-00 OVERTIME	3,326	1,412	2,550	2,550	3,126			5,250
Overtime						1	5,250	
21-00 FICA	98,446	113,281	135,940	132,812	123,529			142,130
Current Positions						1	141,260	
Longevity Pay						1	150	
Overtime						1	400	
Proposal #2985 - Reclass Business Services Coordinator						3	340	
Proposal #2984 - Reclass Customer Support Manager						3	290	
Proposal #2986 - Reclass Senior Business Administrator						3	420	
Vacancy Reduction						1	-730	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	165,129	209,523	249,470	243,595	229,371			268,450
Current Positions						1	266,800	
Longevity Pay						1	270	
Overtime						1	740	
Proposal #2985 - Reclass Business Services Coordinator						3	630	
Proposal #2984 - Reclass Customer Support Manager						3	540	
Proposal #2986 - Reclass Senior Business Administrator						3	770	
Vacancy Reduction						1	-1,300	
23-00 INSURANCE-HEALTH	194,945	290,662	359,940	351,167	296,860			340,960
Current Positions						1	340,960	
23-02 INSURANCE-HEALTH VISION CARE	934	1,144	1,460	1,413	1,209			1,220
Current Positions						1	1,220	
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	13,570	16,979	20,050	19,861	17,684			20,480
24-00 WORKERS' COMPENSATION	2,800	4,200	7,170	7,170	7,170			4,540
27-00 EDUCATIONAL ASSISTANCE	0	373	5,000	5,000	0			0
Sub Total of 10 Personnel Expenditures	**1,806,478**	**2,179,262**	**2,616,430**	**2,555,318**	**2,348,522**			**2,690,850**
30 Operating Expenditures								

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0710 INFORMATION TECHNOLOGY Expenses								
30 Operating Expenditures								
001-0710-516 GENERAL FUND GEN GOVT SERVICES INFORMATION TECHNOLOGY								
31-05 PROFESSIONAL SERVICES OTHER	159,350	119,574	127,500	118,495	95,028			134,300
A/V Support and Repair Parts						1	5,000	
Cabling & Wiring Support						1	1,000	
IT Support Services						1	79,300	
Network Support						1	10,000	
Penetration Testing						1	24,000	
Security Assessment						1	12,000	
Telecommunications Support						1	3,000	
40-00 TRAVEL AND PER DIEM	9,437	19,165	8,380	8,380	11,449			15,290
Central Square Annual Conference						1	1,500	
Enterprise Connect Conference						1	1,500	
ESRI Conference						1	2,700	
Florida Government Information Systems Association (FLGISA) Summer Conference (3)						1	2,250	
Florida Government Information Systems Association (FLGISA) Winter Conference (2)						1	1,400	
Gartner Conference						1	740	
InfoTech Annual Conference						1	2,700	
Security Conference						1	2,500	
41-00 COMMUNICATION SERVICES	239,260	251,618	303,580	264,190	209,090			307,300
Comcast Services - City Hall - TV & Public Internet						1	5,290	
Comcast Services - Morgan Center						1	6,540	
Comcast Services TV - FSC						1	3,120	
Cradlepoint, Starlink and Hotspot Equipment with Services						1	15,120	
Crown Castel Direct Fibernet Internet Connection						1	14,780	
Frontier - Business						1	76,000	
Frontier - Telephone						1	152,940	
Frontier Fiber City Hall						1	14,760	
SIP Trunk Licenses, Support and Minutes						1	1,100	
Verizon Services (Staff) - Wireless						1	14,600	
Wireless Cradle Point Parks						1	3,050	
44-00 RENTALS & LEASES	2,712	2,675	3,380	3,380	1,956			3,380
Copier Lease MPC4503 @ $140/month						1	1,680	
Copy Click Charges						1	1,700	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0710 INFORMATION TECHNOLOGY Expenses								
30 Operating Expenditures								
001-0710-516 GENERAL FUND GEN GOVT SERVICES INFORMATION TECHNOLOGY								
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	251,700	290,630	374,830	374,830	350,123			408,090
A/V Support and Repair Parts						1	5,000	
ACOM EZEmail Module						1	8,200	
Altova Enterprise Mission Kit						1	440	
Biddle Integration Maintenance						1	3,200	
BIS Digital Maintenance						1	3,700	
Computer Repair Parts for all GF Systems						1	3,000	
Contract & Awards application - Lextree						1	5,000	
County Firewall Maintenance						1	1,000	
CradlePoint Maintenance						1	200	
Dameware Maintenance						1	150	
Digital Signage Maintenance						1	150	
DR Server Licensing Maintenance						1	10,000	
Firewall Hardware Maintenance						1	25,200	
Firewall Management Software						1	27,500	
GIS: Citywide GIS Software Annual Maintenance Support						1	55,400	
Granicus Maintenance						1	58,110	
Inventory and Patch Management						1	6,000	
Managed Detect and Response Services						1	96,400	
Network Infrastructure Repair Components						1	7,500	
NIGP Commodity Codes						1	650	
Plotter Annual Maintenance - NDS/P&Z DesignJet Z5200PS & T2300EMFP, Parks 1050C, IT Z6600						1	5,500	
PRTG 2500 Maintenance						1	1,850	
Proposal #2974 - Real-time Server Replication Maintenance						3	12,900	
Proposal #2975 - Remote Desktop Support Maintenance						3	3,000	
SIP Trunk Licenses, Support and Minutes						1	500	
Snagit Maintenance						1	500	
SOQ Maintenance Worksright						1	500	
Syslog Maintenance						1	150	
TAA Productivity Tools						1	1,800	
Telephone System Support						1	31,500	
Time & Attendance Software Maintenance						1	13,000	
Treesize Pro Maintenance						1	90	
WiFi Hardware Maintenance						1	20,000	
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	370	390	570	570	570			1,390
46-51 REPAIR & MAINTENANCE FLEET - LABOR	471	471	550	550	558			1,500
46-52 REPAIR & MAINTENANCE FLEET - PARTS	172	239	190	190	395			300
47-00 PRINTING & BINDING	146	0	100	100	120			100
Business Cards						1	100	
48-00 PROMOTIONAL ACTIVITIES	0	948	0	0	0			0

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0710 INFORMATION TECHNOLOGY Expenses								
30 Operating Expenditures								
001-0710-516 GENERAL FUND GEN GOVT SERVICES INFORMATION TECHNOLOGY								
49-69 OTHER CURRENT CHARGES FOOD	80	0	0	0	955			0
51-00 OFFICE SUPPLIES	2,667	1,338	4,000	4,000	2,422			4,500
Office Supplies						1	2,500	
Plotter Supplies						1	2,000	
52-02 OPERATING SUPPLIES FUEL	453	369	440	440	352			380
52-07 OPERATING SUPPLIES UNIFORMS	3,244	1,407	2,400	2,400	1,930			2,900
Staff Uniform Shirts						1	2,900	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	158,962	83,124	100,810	100,810	24,531			101,070
Firewalls						1	4,500	
Proposal #2977 - Laserfiche Forms Portal						3	11,680	
PDF Software License's						1	600	
Phone System Additional Licenses/Phones						1	1,500	
Proposal #2958 - Replacement Computers						3	48,020	
Replacement Monitors						1	2,000	
Tool Management Licenses						1	3,000	
Uninterrupted Power Supply - Replacement Batteries						1	7,000	
Uninterrupted Power Supply - Replacement Units Network						1	1,650	
Proposal #2976 - Upgrade of SQL Software						3	21,120	
54-00 BOOKS, PUBLIC, SUBS, MEMB	751,792	712,132	1,163,760	1,184,440	926,151			1,352,310
Adobe Creative Cloud Subscription						1	600	
Adobe Pro Cloud Subscriptions						1	18,570	
Amazon Domain Subscription						1	330	
Amazon Web Back-up Services						1	25,000	
Application Cloud Services						1	4,000	
Auditor for Active Directory						1	7,800	
Call Reporting Software Subscription						1	2,500	
Central Square Application Horizon Cloud						1	231,810	
Central Square Users Group Association						1	300	
CISM – Certified Information Security Manager and CRISC – Certified in Risk and Info Systems Control						1	300	
CISSP – Certified Information Systems Security Professional						1	250	
Proposal #2980 - Computer Imaging Subscription						3	5,020	
CSM Renewal						1	100	
Developer Tools Subscription						1	1,500	
Digicert Wild Card Plus and Communications Certificate						1	570	
Domain Addressing						1	400	
DR Cloud Data Replication						1	34,500	
DR Office 365 Cloud Back-up						1	47,250	
Financial Transparency Web Application						1	21,800	
FLGISA Membership						1	300	
GovMax Subscription						1	30,750	
GovQA Subscription						1	29,100	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0710 INFORMATION TECHNOLOGY Expenses								
30 Operating Expenditures								
001-0710-516 GENERAL FUND GEN GOVT SERVICES INFORMATION TECHNOLOGY								
Granicus Legislative Subscription						1	18,560	
Granicus Vision Internet VisionLive Service						1	45,370	
HDI Membership						1	330	
Infrastructure & Communications Membership						1	130	
ISSA - Information Systems Security Association						1	260	
Juvare - Fire WebEOC Subscription						1	11,680	
Proposal #2977 - Laserfiche Forms Portal						3	1,500	
Laserfiche Subscription						1	52,500	
Lucity Subscription						1	41,710	
Microsoft Office 365						1	260,000	
MIT Sloan Management Review subscription						1	150	
Mobile Device Management Subscription						1	22,000	
MSDN Renewal						1	7,000	
Multi-Factor Authentication						1	36,400	
Proposal #3147 - Multi-Factor Authentication Improvements						3	18,570	
NeoGov - HR New Hire, Performance, Evaluation Subscription and PowerDMS						1	75,000	
Network Inventory Software						1	4,800	
Offsite Server and Data Replication						1	27,000	
Password Management Tools						1	1,920	
PDF Subscription						1	1,100	
Phishing Security Training Subscription						1	9,900	
PMI Membership						1	300	
Secure File Transfer Software Subscription						1	10,500	
Security Analyst Memebership						1	450	
Security Training						1	7,300	
Service Desk Enterprises Software Subscription						1	19,090	
SIEM Monitored Services						1	100,500	
SmartSheet Subscription						1	27,200	
Text Archiving (Smarsh)						1	67,000	
Vermont Systems RecTrac and Webtrac						1	21,340	
55-00 TRAINING & EDUCATION	24,782	39,957	17,300	17,300	36,943			18,650
Central Square Annual Conference						1	1,100	
Enterprise Connect						1	2,600	
ESRI Training On-Line						1	3,720	
Florida Government Information Systems Association (FLGISA) Summer Conference						1	830	
Florida Government Information Systems Association (FLGISA) Winter Conference						1	500	
Network Staff Training						1	2,700	
Pluralsight Staff Training						1	4,200	
Security Conference						1	3,000	
Sub Total of 30 Operating Expenditures	**1,605,596**	**1,524,038**	**2,107,790**	**2,080,075**	**1,662,572**			**2,351,460**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0710 INFORMATION TECHNOLOGY Expenses								
60 Capital Outlay								
001-0710-516 GENERAL FUND GEN GOVT SERVICES INFORMATION TECHNOLOGY								
63-00 IMPROVE OTHER THAN BLDGS	0	42,101	0	0	0			0
64-00 CAPITAL MACHINERY & EQUIP	0	0	0	78,697	32,212			0
68-01 Intangible Assets Sub Based IT Arrangements	547,139	760,735	0	0	0			0
Sub Total of 60 Capital Outlay	**547,139**	**802,836**	**0**	**78,697**	**32,212**			**0**
70 Debt Service								
001-0710-516 GENERAL FUND GEN GOVT SERVICES INFORMATION TECHNOLOGY								
71-00 DEBT SERVICE PRINCIPAL	145,872	401,539	0	0	0			0
72-00 DEBT SERVICE INTEREST	1,671	8,385	0	0	0			0
Sub Total of 70 Debt Service	**147,544**	**409,924**	**0**	**0**	**0**			**0**
90 Interfund Transfers								
001-0710-581 TRANSFERS OUT TO R&R FUND								
01-15 TRANSFERS OUT TO R&R FUND	0	0	300,000	300,000	300,000			633,330
Proposal #3055 - Virtual Infrastructure Replacement						3	333,330	
Mitel Phone System Replacement						1	300,000	
Sub Total of 90 Interfund Transfers	**0**	**0**	**300,000**	**300,000**	**300,000**			**633,330**
Sub Total of 07 ADMINISTRATION & MGMT	**4,106,756**	**4,916,060**	**5,024,220**	**5,014,090**	**4,343,305**			**5,675,640**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0730 SOCIAL SERVICES Expenses								
10 Personnel Expenditures								
001-0730-564 GENERAL FUND HUMAN SERVICES SOCIAL SERVICES								
12-00 REGULAR SALARIES	324,750	363,865	396,030	396,030	371,284			434,850
Current Positions						1	436,400	
Longevity Pay						1	630	
Vacancy Reduction						1	-2,180	
14-00 OVERTIME	1,050	820	0	0	4,619			0
21-00 FICA	23,114	26,333	28,570	28,570	27,236			31,570
Current Positions						1	31,690	
Longevity Pay						1	50	
Vacancy Reduction						1	-170	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	40,216	49,554	53,740	53,740	51,628			61,020
Current Positions						1	61,230	
Longevity Pay						1	90	
Vacancy Reduction						1	-300	
23-00 INSURANCE-HEALTH	100,200	113,190	129,230	129,230	117,612			140,170
23-02 INSURANCE-HEALTH VISION CARE	289	291	350	350	404			420
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	4,331	5,149	5,200	5,200	5,200			5,580
24-00 WORKERS' COMPENSATION	1,660	2,490	4,250	4,250	4,250			2,690
Sub Total of 10 Personnel Expenditures	**495,610**	**561,691**	**617,370**	**617,370**	**582,233**			**676,300**
30 Operating Expenditures								
001-0730-564 GENERAL FUND HUMAN SERVICES SOCIAL SERVICES								
34-00 OTHER CONTRACTED SERVICES	400	0	500	500	400			500
Senior Giving Tree Entertainment						1	500	
40-00 TRAVEL AND PER DIEM	481	641	700	700	621			700
Hotel and Food Cost Increase for FL Affordable Housing Conference						1	100	
Hotel and food costs for FL Affordable Housing Conference						1	600	
41-00 COMMUNICATION SERVICES	1,032	1,497	1,440	1,440	1,291			1,500
44-00 RENTALS & LEASES	2,852	2,702	2,630	2,630	2,228			2,630
Printer Copies and Leases						1	2,630	
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	370	390	520	520	520			740
46-51 REPAIR & MAINTENANCE FLEET - LABOR	637	0	380	380	68			230
46-52 REPAIR & MAINTENANCE FLEET - PARTS	21	0	250	250	5			300
47-00 PRINTING & BINDING	2,581	2,462	2,760	2,760	976			2,760
Division promotional printing (brochures, event flyers, business cards, agency envelopes, bi-fold brochures, and end of year report)						1	2,760	
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	0	540	2,500	2,500	0			2,500
Division Digital Advertisements						1	2,500	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0730 SOCIAL SERVICES Expenses								
30 Operating Expenditures								
001-0730-564 GENERAL FUND HUMAN SERVICES SOCIAL SERVICES								
49-13 OTHER CURRENT CHARGES COMMUNITY ASSISTANCE	792	551	7,200	7,200	523			7,200
Emergency Funds for Clients						1	7,200	
49-20 OTHER CURRENT CHARGES CHILDREN'S SERVICES/NATIONAL NIGHT OUT	12,933	32,053	39,450	39,450	25,172			42,450
Children's Community Clothing Closet Program - Increased due to inadequate clothing donations received						1	6,000	
Division Events						1	16,450	
North Port & Non-Profits United (NP2)						1	20,000	
49-69 OTHER CURRENT CHARGES FOOD	1,500	1,511	2,470	2,470	2,393			2,700
Delivery and Tip for Senior Giving Tree and Food for Monthly Inter-Agency Meetings						1	1,000	
Food for Events and Volunteers - Increased to accommodate inflation						1	1,700	
51-00 OFFICE SUPPLIES	975	991	1,000	1,000	740			1,000
52-02 OPERATING SUPPLIES FUEL	108	73	320	320	145			70
52-07 OPERATING SUPPLIES UNIFORMS	153	373	350	350	0			650
Staff Uniforms - Increased to accommodate fully staffed division and inflation						1	650	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	21,927	7,214	0	0	6,956			500
iPad for staff						1	500	
54-00 BOOKS, PUBLIC, SUBS, MEMB	300	1,070	420	420	420			920
COC and FL Affordable Housing annual memberships						1	300	
Increase to COC Membership						1	120	
Tommy's Express Car Wash Membership for Vehicle						1	500	
55-00 TRAINING & EDUCATION	2,915	1,060	1,990	1,990	580			2,060
Annual staff training and FL Affordable Housing Conference						1	1,850	
FL Affordable Housing Conference Increase						1	210	
Sub Total of 30 Operating Expenditures	**49,976**	**53,127**	**64,880**	**64,880**	**43,040**			**69,410**
60 Capital Outlay								
001-0730-564 GENERAL FUND HUMAN SERVICES SOCIAL SERVICES								
63-00 IMPROVE OTHER THAN BLDGS	0	18,900	0	0	0			0
Sub Total of 60 Capital Outlay	**0**	**18,900**	**0**	**0**	**0**			**0**
Sub Total of 07 ADMINISTRATION & MGMT	**545,586**	**633,719**	**682,250**	**682,250**	**625,272**			**745,710**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0760 FACILITY MAINTENANCE Expenses								
10 Personnel Expenditures								
001-0760-519 GENERAL FUND GEN GOVT SERVICES OTHER GENERAL GOVT SRVCS								
11-00 EXECUTIVE SALARIES	7,769	8,099	8,410	8,410	8,184			8,960
12-00 REGULAR SALARIES	592,913	769,838	1,055,040	1,055,040	867,777			1,194,590
Current Positions						1	1,217,670	
Longevity Pay						1	1,270	
Vacancy Reduction						1	-24,350	
14-00 OVERTIME	29,798	15,989	15,000	15,000	29,009			25,000
15-08 SPECIAL PAY CLOTHING/CLEANING ALLOW	1,008	1,314	1,430	1,430	2,196			1,880
21-00 FICA	46,119	58,698	80,430	80,430	67,374			91,930
Current Positions						1	91,780	
Longevity Pay						1	100	
Overtime						1	1,910	
Vacancy Reduction						1	-1,860	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	80,014	109,575	148,010	148,010	125,608			174,170
Current Positions						1	173,820	
Longevity Pay						1	170	
Overtime						1	3,500	
Vacancy Reduction						1	-3,320	
23-00 INSURANCE-HEALTH	139,240	157,590	215,430	215,430	149,397			240,960
23-02 INSURANCE-HEALTH VISION CARE	595	563	860	860	623			850
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	7,638	8,921	11,830	11,830	9,643			14,330
24-00 WORKERS' COMPENSATION	36,710	55,070	94,060	94,060	94,060			59,590
Sub Total of 10 Personnel Expenditures	**941,805**	**1,185,658**	**1,630,500**	**1,630,500**	**1,353,871**			**1,812,260**
30 Operating Expenditures								
001-0760-519 GENERAL FUND GEN GOVT SERVICES OTHER GENERAL GOVT SRVCS								
31-05 PROFESSIONAL SERVICES OTHER	58,440	0	0	78,370	66,377			0
34-00 OTHER CONTRACTED SERVICES	309,791	460,526	387,540	387,540	432,569			393,000
Custodial services for City buildings						1	364,350	
Facility Assessments						1	15,000	
Holiday Lighting						1	13,650	
40-00 TRAVEL AND PER DIEM	10	1,045	5,000	5,000	54			5,000
APWA Conference (2)						1	2,500	
ATAP Conference (1)						1	1,250	
FRPA Conference (1)						1	1,250	
41-00 COMMUNICATION SERVICES	7,828	12,084	17,250	17,250	10,917			11,650
Frontier						1	1,680	
Samsara Renewal						1	1,900	
Verizon						1	8,070	
43-01 UTILITY SERVICES WATER & SEWER	127,963	135,016	132,470	132,470	150,416			160,000
Utility						1	160,000	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0760 FACILITY MAINTENANCE Expenses								
30 Operating Expenditures								
001-0760-519 GENERAL FUND GEN GOVT SERVICES OTHER GENERAL GOVT SRVCS								
43-02 UTILITY SERVICES ELECTRICITY	595,304	553,630	630,120	630,120	528,699			660,000
Electric						1	660,000	
44-00 RENTALS & LEASES	97,817	796	20,000	15,000	5,538			22,000
Copier Lease						1	2,500	
Self Storage						1	4,500	
Small Equipment Rentals						1	15,000	
46-02 REPAIR & MAINTENANCE COMMUNICATION EQUIPMENT	0	0	0	0	1,163			0
46-03 REPAIR & MAINTENANCE R&M VEHICLES & EQUIPMENT	985	33,336	43,000	48,516	2,561			25,000
Annual fuel cleaning and tank scrubbing for emergency generators						1	10,000	
Camera Maintenance						1	5,000	
Other Minor Equipment						1	10,000	
46-04 REPAIR & MAINTENANCE BUILDINGS	1,159,820	784,602	1,504,000	4,122,753	3,037,708			2,209,200
A/C Repairs & Maintenance						1	80,000	
Chiller Repairs & Maintenance						1	87,200	
Deferred electrical repairs; park restrooms; plumbing; ceiling and floors; and exterior painting						1	1,655,000	
Door Access Systems Repairs & Maintenance						1	15,000	
Elevator Maintenance & Repairs						1	55,000	
Fire alarm systems maintenance, safety, and certification Repairs & Maintenance						1	50,000	
FM25SU - Citywide Facility Security Upgrades						4	50,000	
Gate Repairs & Maintenance						1	17,000	
Generator Repairs & Maintenance						1	85,000	
Manager's Reduction						1	-500,000	
Other required testing and certifications						1	25,000	
Pest control services						1	20,000	
Various Other Repairs & Maintenance						1	570,000	
46-09 REPAIR & MAINTENANCE R&M LANDSCAPING	106,218	88,753	76,000	76,000	81,263			101,560
Irrigation Services						1	33,000	
Landscaping Services						1	58,560	
Plant Replacement						1	10,000	
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	6,960	11,000	11,650	11,650	11,650			16,650
46-51 REPAIR & MAINTENANCE FLEET - LABOR	12,120	11,971	15,340	15,340	10,806			145,140
46-52 REPAIR & MAINTENANCE FLEET - PARTS	9,602	9,182	10,250	10,250	11,379			11,900
46-53 REPAIR & MAINTENANCE FLEET - OUTSOURCED	17,194	2,656	2,480	2,480	19,444			2,920
47-00 PRINTING & BINDING	265	160	1,000	1,000	2,151			250
Printing and Binding						1	250	
49-00 OTHER CURRENT CHARGES	0	69	0	0	165			170
Storage Retrieval/Access						1	170	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0760 FACILITY MAINTENANCE Expenses								
30 Operating Expenditures								
001-0760-519 GENERAL FUND GEN GOVT SERVICES OTHER GENERAL GOVT SRVCS								
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	2,321	3,036	2,850	2,850	1,716			3,080
Dept of Business & Professional Services - Elevator Licenses						1	530	
North Port Industrial Park Association Fees						1	1,820	
Permits						1	500	
Project Management - Association Dues						1	230	
49-30 OTHER CURRENT CHARGES TAX COLLECTOR FEES/HOLIDAY ORNAMENTS	679	1,004	1,500	1,500	984			1,500
Banners						1	500	
Ornament Updates						1	1,000	
49-69 OTHER CURRENT CHARGES FOOD	0	51	0	0	0			0
49-72 OTHER CURRENT CHARGES PAYMENT	74,680	80,322	74,330	74,330	101,365			112,000
Payment to Solid Waste						1	112,000	
51-00 OFFICE SUPPLIES	1,496	3,214	1,350	1,350	1,888			3,500
52-00 OPERATING SUPPLIES	170,216	164,239	100,000	100,000	160,861			185,000
Janitorial Supplies						1	55,000	
Other Operating Supplies						1	130,000	
52-02 OPERATING SUPPLIES FUEL	19,467	31,830	30,360	30,360	16,135			27,600
Fleet Fuel						1	16,600	
Generator Fuel						1	10,000	
Propane						1	1,000	
52-07 OPERATING SUPPLIES UNIFORMS	1,028	1,057	2,350	2,350	2,739			3,200
Uniforms						1	3,200	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	24,352	166,395	28,580	30,027	21,148			38,260
Laptop						1	1,260	
Small Construction Hand Tools						1	35,000	
Various Technology Supplies						1	2,000	
54-00 BOOKS, PUBLIC, SUBS, MEMB	743	3,279	29,050	29,050	30,229			32,800
Pesticide Certifications						1	200	
Project Management Memberships						1	1,600	
Project Management Software Annual Subscription						1	29,000	
Weather-Matic - Irrigation Software						1	2,000	
55-00 TRAINING & EDUCATION	647	300	4,000	4,000	725			1,550
ATAP Conference (1)						1	250	
Electrical Training						1	550	
HVAC Training						1	550	
Pesticide Applicator Training						1	200	
001-0760-573 GENERAL FUND CULTURAL SERVICES CULTURE/RECREATION								
49-22 OTHER CURRENT CHARGES NON-CAPITAL WORKS OF ART	0	5,140	0	0	0			0

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0760 FACILITY MAINTENANCE Expenses								
Sub Total of 30 Operating Expenditures	**2,805,945**	**2,564,694**	**3,130,470**	**5,829,556**	**4,710,649**			**4,172,930**
60 Capital Outlay								
001-0760-519 GENERAL FUND GEN GOVT SERVICES OTHER GENERAL GOVT SRVCS								
62-00 BUILDINGS	1,113,737	0	687,200	695,307	101,070			2,050,130
FM2584 - Fire Station 84 Roof Replacement & Hardening						4	243,750	
FM2683 - Fire Station 83 Roof Replacement and Hardening						4	187,500	
FM26CH - City Hall Hardening						4	518,880	
FM26CH - City Hall Hardening						4	600,000	
FM26GR - Generator Improvements						4	500,000	
64-00 CAPITAL MACHINERY & EQUIP	76,445	66,793	0	0	0			0
001-0760-573 GENERAL FUND CULTURAL SERVICES CULTURE/RECREATION								
67-00 WORKS OF ART/COLLECTIONS	0	23,695	100,000	131,305	13,695			0
Sub Total of 60 Capital Outlay	**1,190,182**	**90,488**	**787,200**	**826,612**	**114,765**			**2,050,130**
90 Interfund Transfers								
001-0760-581 Facilities Maintenance								
01-15 TRANSFERS OUT TO R&R FUND	0	0	0	0	0			500,000
Proposal #3216 - Transfer for future capital Facilities use						3	500,000	
Sub Total of 90 Interfund Transfers	**0**	**0**	**0**	**0**	**0**			**500,000**
Sub Total of 07 ADMINISTRATION & MGMT	**4,937,932**	**3,840,840**	**5,548,170**	**8,286,668**	**6,179,285**			**8,535,320**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0800 CITY MANAGER Expenses								
10 Personnel Expenditures								
001-0800-512 GENERAL FUND GEN GOVT SERVICES EXECUTIVE								
11-00 EXECUTIVE SALARIES	558,995	601,757	626,020	626,020	636,142			686,010
12-00 REGULAR SALARIES	437,160	538,307	593,600	593,600	559,328			677,430
Current Positions						1	624,740	
Proposal #3042 - Grants Compliance Specialist - Jan 1 start date						3	51,420	
Longevity Pay						1	1,270	
14-00 OVERTIME	631	0	0	0	0			0
21-00 FICA	69,267	81,091	84,010	84,010	81,614			92,570
Current Positions						1	88,530	
Proposal #3042 - Grants Compliance Specialist						3	3,940	
Longevity Pay						1	100	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	221,580	264,660	271,870	271,870	278,376			304,670
Current Positions						1	297,320	
Proposal #3042 - Grants Compliance Specialist						3	7,180	
Longevity Pay						1	170	
22-30 RETIREMENT CONTRIBUTIONS DEFERRED COMPENSATION	7,535	7,665	7,750	7,750	8,419			8,910
23-00 INSURANCE-HEALTH	104,534	127,103	149,930	149,930	129,676			173,720
Current positions						1	164,550	
Proposal #3042 - Grants Compliance Specialist						3	9,170	
23-02 INSURANCE-HEALTH VISION CARE	617	617	760	760	608			690
Current positions						1	650	
Proposal #3042 - Grants Compliance Specialist						3	40	
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	8,314	9,309	10,170	10,170	8,736			11,210
Current positions						1	10,620	
Proposal #3042 - Grants Compliance Specialist						3	590	
24-00 WORKERS' COMPENSATION	330	500	850	850	850			540
27-00 EDUCATIONAL ASSISTANCE	0	0	2,500	2,500	2,500			2,500
Educational Assistance Reimbursent - J Sadonis						1	2,500	
28-00 CAR ALLOWANCE	6,017	6,033	6,020	6,020	5,621			6,020
Sub Total of 10 Personnel Expenditures	**1,414,980**	**1,637,041**	**1,753,480**	**1,753,480**	**1,711,870**			**1,964,270**
30 Operating Expenditures								
001-0800-512 GENERAL FUND GEN GOVT SERVICES EXECUTIVE								
31-05 PROFESSIONAL SERVICES OTHER	38,331	24,625	42,000	159,340	87,415			27,700
Executive Coach						1	10,000	
Training for Directors						1	17,700	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0800 CITY MANAGER Expenses								
30 Operating Expenditures								
001-0800-512 GENERAL FUND GEN GOVT SERVICES EXECUTIVE								
40-00 TRAVEL AND PER DIEM	8,337	18,046	21,010	11,010	7,895			17,210
FCCMA Annual Conference						1	4,290	
FCCMA Winter Institute						1	3,000	
FLC Annual Conference						1	600	
FLC Legislative Action Days						1	1,350	
FLC Legislative Conference						1	700	
Governor's Hurricane Conference						1	1,140	
Grants Workshop						1	300	
ICMA Annual Conference						1	5,830	
41-00 COMMUNICATION SERVICES	3,459	5,258	4,640	4,640	3,732			5,300
Proposal #3042 - Grants Compliance Specialist - iphone cost $40 month x 9						3	360	
Iphones & Non-Data Phones						1	4,940	
42-00 POSTAGE & MAILING	0	0	200	200	0			200
Grants - outgoing Certified Mail						1	200	
44-00 RENTALS & LEASES	2,849	3,138	3,700	3,700	2,347			3,700
Copier Lease						1	3,700	
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	0	0	0	0	0			0
46-04 REPAIR & MAINTENANCE BUILDINGS	10,941	51,044	0	0	0			0
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	370	500	520	520	520			740
46-51 REPAIR & MAINTENANCE FLEET - LABOR	79	271	250	250	627			310
46-52 REPAIR & MAINTENANCE FLEET - PARTS	53	239	250	250	323			300
47-00 PRINTING & BINDING	383	906	800	800	634			800
Business Cards, Legislative Priority Rack Cards						1	800	
48-00 PROMOTIONAL ACTIVITIES	1,117	6,094	7,000	7,000	121			7,000
Community of Unity Shirts						1	7,000	
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	0	99	0	0	0			0
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	310	0	9,800	9,800	285			10,720
Adobe Software Licenses						1	1,000	
eCivis Grant Management Sofware Renewal						1	7,720	
Proposal #3042 - Grants Compliance Specialist - Software, smartsheet, air watch, adobe						3	2,000	
49-69 OTHER CURRENT CHARGES FOOD	1,317	1,119	1,500	6,500	5,985			6,500
Various Meetings / Events						1	6,500	
51-00 OFFICE SUPPLIES	856	851	1,500	1,500	468			1,500
52-02 OPERATING SUPPLIES FUEL	522	521	770	770	583			560
52-07 OPERATING SUPPLIES UNIFORMS	723	492	1,650	1,650	693			1,820
10 employees - Jacket/Sweater & 2 shirts or 3 shirts each						1	1,650	
Proposal #3042 - Grants Compliance Specialist - 3 items -- coat, 2 shirts						3	170	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0800 CITY MANAGER Expenses								
30 Operating Expenditures								
001-0800-512 GENERAL FUND GEN GOVT SERVICES EXECUTIVE								
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	14,554	46,160	5,000	10,500	6,769			5,880
Proposal #3042 - Grants Compliance Specialist - Computer, 2 monitors, sound bar, iphone, iphone case, chair, keyboard, mouse and software						3	3,380	
Minor Operating Equipment as Needed						1	2,500	
54-00 BOOKS, PUBLIC, SUBS, MEMB	9,842	6,936	9,090	19,090	13,380			12,980
AI Chat						1	1,200	
Association of Flood Plain Managers						1	260	
FCCMA Memberships						1	1,240	
Grammarly Memberships						1	300	
Grant Professionals Association Memberships						1	1,200	
Proposal #3042 - Grants Compliance Specialist - software includes smartsheet, text archiving, air watch, adobe + 2 organization memberships						3	2,000	
ICMA Memberships						1	3,840	
LinkedIn Learning Subscription						1	280	
Manager Tools						1	200	
Miscellaneous Memberships, Subscriptions and Publications for City Manager						1	500	
National Grant Management Association						1	1,250	
Smartsheet						1	400	
Urban Land Institute Membership						1	310	
55-00 TRAINING & EDUCATION	8,856	9,438	17,420	17,420	5,430			15,080
FCCMA Conference Registrations						1	1,500	
FCCMA State Conference						1	3,000	
FCCMA Winter Institute Registrations						1	1,050	
FLC Annual Conference						1	580	
FLC Legislative Action Days						1	50	
FLC Legislative Conference						1	300	
Governor's Hurricane Conference						1	310	
Grant Training						1	1,000	
Proposal #3042 - Grants Compliance Specialist - Grants Training Courses						3	400	
Grants Professional Association Conference Registration						1	1,600	
ICMA Annual State Conference						1	2,340	
Misc. Training Courses						1	2,000	
Urban Land Institute Learning						1	950	
Sub Total of 30 Operating Expenditures	**102,900**	**175,739**	**127,100**	**254,940**	**137,207**			**118,300**
Sub Total of 08 CITY MANAGER	**1,517,879**	**1,812,780**	**1,880,580**	**2,008,420**	**1,849,077**			**2,082,570**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0830 ECONOMIC DEVELOPMENT Expenses								
10 Personnel Expenditures								
001-0830-552 GENERAL FUND ECONOMIC ENVIRONMENT INDUSTRY DEVELOPMENT								
11-00 EXECUTIVE SALARIES	0	0	0	0	0			39,270
12-00 REGULAR SALARIES	262,689	245,478	467,980	374,384	341,953			494,430
Current Positions						1	509,720	
Vacancy Reduction						1	-15,290	
21-00 FICA	20,095	18,769	35,590	28,472	25,856			40,460
Current Positions						1	41,630	
Vacancy Reduction						1	-1,170	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	32,451	33,349	63,510	50,808	46,774			82,490
Current Positions						1	84,570	
Vacancy Reduction						1	-2,080	
23-00 INSURANCE-HEALTH	47,680	69,630	58,490	58,490	33,706			62,490
23-02 INSURANCE-HEALTH VISION CARE	138	56	230	230	109			230
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	2,384	1,593	4,100	4,100	2,521			4,530
24-00 WORKERS' COMPENSATION	140	210	360	360	360			230
Sub Total of 10 Personnel Expenditures	**365,576**	**369,085**	**630,260**	**516,844**	**451,278**			**724,130**
30 Operating Expenditures								
001-0830-552 GENERAL FUND ECONOMIC ENVIRONMENT INDUSTRY DEVELOPMENT								
31-05 PROFESSIONAL SERVICES OTHER	27,718	38,250	8,290	116,400	107,099			14,000
Website Maintenance						1	14,000	
34-00 OTHER CONTRACTED SERVICES	15,639	0	15,210	0	0			0
40-00 TRAVEL AND PER DIEM	5,360	13,789	8,500	36,800	14,505			40,000
Assembly Show South						1	4,500	
Entertainment Evolution						1	6,000	
FEDC Training						1	400	
IEDC Conference Orlando						1	6,000	
IEDC Training						1	2,500	
Misc Trainings and Conferences						1	13,100	
North Port Inbound Mission						1	7,500	
41-00 COMMUNICATION SERVICES	1,121	1,453	2,230	2,230	1,686			2,500
Communication Services for EDD Team						1	2,500	
42-00 POSTAGE & MAILING	0	10,281	0	14,500	4,732			16,000
44-00 RENTALS & LEASES	0	0	1,250	16,000	7,583			16,000
For facilities, equipment and incidental rentals for promotions and special events						1	16,000	
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	0	88	500	500	0			500
46-04 REPAIR & MAINTENANCE BUILDINGS	21,626	0	0	0	0			0
47-00 PRINTING & BINDING	4,764	760	5,000	5,000	921			5,500

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0830 ECONOMIC DEVELOPMENT Expenses								
30 Operating Expenditures								
001-0830-552 GENERAL FUND ECONOMIC ENVIRONMENT INDUSTRY DEVELOPMENT								
48-00 PROMOTIONAL ACTIVITIES	19,662	24,130	22,750	79,330	40,224			75,000
Booth Materials						1	1,000	
ICSC Orland/Vegas, Assembly Show South, Entertainment Evolution Booth Fees						1	24,000	
ICSC Orland/Vegas, Assembly Show South, Entertainment Evolution Registration Fees						1	6,000	
Misc Promotional Activities						1	300	
North Port Chamber Lunch & Learn Sponsorship						1	1,200	
North Port Inbound Mission						1	5,000	
Participation with EDCSC in Inbound Mission						1	6,000	
Promotional items (Swag/Promotional Conference)						1	19,500	
Sponsorships (Salvation Army, EDC, Leadership North Port, Other)						1	12,000	
49-01 OTHER CURRENT CHARGES BANK AND TRANSACTION FEES, TRANSFERS	0	2,937	1,000	2,000	392			2,000
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	26,386	24,328	15,800	13,855	13,555			15,800
Online Advertising for Promotions, Special Events, and Sponsorship						1	9,300	
Targeted Magazine Ads (Site Selection Magazine & Targeted Industries)						1	6,500	
49-69 OTHER CURRENT CHARGES FOOD	2,813	3,326	6,700	10,000	3,155			5,000
Development Networking						1	4,500	
For Promotions and Special Events						1	2,500	
North Port Inbound Mission						1	3,000	
Reduction						1	-5,000	
51-00 OFFICE SUPPLIES	1,097	822	1,500	1,500	892			1,500
52-02 OPERATING SUPPLIES FUEL	0	0	250	500	-1			500
City Tours						1	500	
52-07 OPERATING SUPPLIES UNIFORMS	485	316	350	600	579			600
Staff Uniforms						1	600	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	15,522	662	700	4,200	905			4,200
Upgrade existing PC's for GIS & Adobe Creative users (2)						1	4,200	
54-00 BOOKS, PUBLIC, SUBS, MEMB	101,375	103,815	107,180	118,277	23,628			161,570
Adobe Subscription						1	1,200	
CRM						1	13,500	
Economic Development Corporation Interlocal Per Capita (increased from $1 to $1.25/per pp)						1	124,000	
FEDC membership						1	1,750	
IAAP - added training & development for Administrative Serv. Specialist						1	200	
IEDC membership - new membership Level (6 seat)						1	1,925	
Impact Data Source Data Service (our portion of shared expense with Planning)						1	3,670	
JobsEQ Data Service						1	3,000	
Misc Books, Public, Subs, and Memberships						1	11,915	
Targeted Industry Memberships and Subscriptions						1	200	
Various Chamber of Commerce Memberships						1	210	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0830 ECONOMIC DEVELOPMENT Expenses								
30 Operating Expenditures								
001-0830-552 GENERAL FUND ECONOMIC ENVIRONMENT INDUSTRY DEVELOPMENT								
55-00 TRAINING & EDUCATION	16,523	18,740	19,200	12,534	13,681			15,800
software training						1	1,000	
FEDC Training and Education Event Registrations						1	2,500	
IAAP						1	2,500	
IEDC Professional Training						1	6,800	
IEDC Training and Education Event/Webinar Registrations						1	3,000	
Sub Total of 30 Operating Expenditures	**260,091**	**243,698**	**216,410**	**434,226**	**233,536**			**376,470**
Sub Total of 08 CITY MANAGER	**625,667**	**612,783**	**846,670**	**951,070**	**684,814**			**1,100,600**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0850 COMMUNICATIONS Expenses								
10 Personnel Expenditures								
001-0850-512 GENERAL FUND GEN GOVT SERVICES EXECUTIVE								
12-00 REGULAR SALARIES	430,529	670,773	729,660	729,660	710,606			794,470
Current Positions						1	802,490	
Vacancy Reduction						1	-8,020	
14-00 OVERTIME	1,160	136	0	0	7,604			0
21-00 FICA	31,928	49,471	53,470	53,470	52,626			58,440
Current Positions						1	59,050	
Vacancy Reduction						1	-610	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	53,691	91,193	99,010	99,010	97,724			121,560
Current Positions						1	122,650	
Vacancy Reduction						1	-1,090	
23-00 INSURANCE-HEALTH	79,660	121,680	139,360	139,360	132,035			163,720
23-02 INSURANCE-HEALTH VISION CARE	425	661	820	820	677			740
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	5,536	9,454	9,810	9,810	9,379			11,150
24-00 WORKERS' COMPENSATION	50	80	150	150	150			100
Sub Total of 10 Personnel Expenditures	**602,978**	**943,448**	**1,032,280**	**1,032,280**	**1,010,800**			**1,150,180**
30 Operating Expenditures								
001-0850-512 GENERAL FUND GEN GOVT SERVICES EXECUTIVE								
31-05 PROFESSIONAL SERVICES OTHER	18,523	19,075	28,000	53,586	30,461			71,000
Proposal #3123 - BP 3123 - Customer Service Improvement						3	55,000	
Post Card Mailing						1	16,000	
34-00 OTHER CONTRACTED SERVICES	25,708	9,825	12,730	12,730	10,732			12,730
Temporary Staffing - Intern position						1	12,730	
40-00 TRAVEL AND PER DIEM	5,409	3,350	7,400	7,400	4,377			7,400
3CMA Conference						1	1,000	
Customer Service Training						1	200	
FMCA Annual Conference						1	500	
FPRA Conference						1	1,200	
Government Social Media Conference						1	1,500	
Misc travel & per diem, as needed						1	2,000	
NAGC Conference						1	1,000	
41-00 COMMUNICATION SERVICES	1,667	2,958	3,670	3,670	3,582			7,280
Copy Machine Lease & Copy Charges						1	2,660	
Smart Phones Monthly Invoice						1	4,620	
44-00 RENTALS & LEASES	0	0	0	0	0			18,130
New copier and annual copy costs						1	18,130	
46-04 REPAIR & MAINTENANCE BUILDINGS	0	1,514	0	0	0			0
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	370	390	520	520	520			740
46-51 REPAIR & MAINTENANCE FLEET - LABOR	33	505	220	220	398			590

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0850 COMMUNICATIONS Expenses								
30 Operating Expenditures								
001-0850-512 GENERAL FUND GEN GOVT SERVICES EXECUTIVE								
46-52 REPAIR & MAINTENANCE FLEET - PARTS	0	197	250	250	199			300
47-00 PRINTING & BINDING	731	1,971	4,000	4,000	580			3,550
Business Cards						1	300	
Community Outreach Printing						1	3,250	
48-00 PROMOTIONAL ACTIVITIES	3,002	7,698	3,500	3,500	5,705			10,000
Awards Submissions						1	1,000	
Branded Merchandise						1	3,500	
Citizens Academy						1	5,000	
City Government Week						1	500	
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	0	4,118	0	0	45			3,000
Print and Digital Advertising						1	3,000	
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	10	421	1,630	27,630	26,025			1,630
Annual Costs Per I.T. = Iphone Smarsh $98 + AirWatch $38						1	150	
PDF Software Subscriptions						1	1,480	
49-69 OTHER CURRENT CHARGES FOOD	180	717	1,000	1,000	618			1,000
Qtrly Comm Team mtgs, Bi-annual County Comm joint team mtgs, Regional PIO meeting						1	1,000	
51-00 OFFICE SUPPLIES	214	827	1,000	1,000	266			1,750
52-02 OPERATING SUPPLIES FUEL	121	196	320	320	181			200
52-07 OPERATING SUPPLIES UNIFORMS	0	1,311	1,820	1,820	1,003			1,820
Shirts & Jackets/Sweaters						1	1,820	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	22,949	19,771	7,870	7,870	13,924			13,000
Camera, photo, video and audio equipment and accessories, iphone replacement if needed						1	10,000	
Misc. Items as needed						1	3,000	
54-00 BOOKS, PUBLIC, SUBS, MEMB	23,509	22,970	23,680	23,680	16,916			26,310
3CMA						1	850	
Adobe Cloud Subscription						1	700	
Archive Social						1	13,000	
Canva						1	420	
Digital Photo Management Service						1	3,000	
Flip HTLM						1	300	
FMCA Membership & Certification						1	1,000	
FPRA Membership						1	800	
Government Social Media Organization						1	300	
NGCA Membership						1	180	
North Port Sun & Herald Tribune On-Line						1	440	
Other Memberships and Subscriptions						1	1,000	
Podcast Management System						1	220	
Project Management System						1	2,500	
Social Media Management Subscription						1	1,600	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0850 COMMUNICATIONS Expenses								
30 Operating Expenditures								
001-0850-512 GENERAL FUND GEN GOVT SERVICES EXECUTIVE								
55-00 TRAINING & EDUCATION	3,614	3,694	7,030	7,030	6,670			6,380
3CMA Conference						1	500	
Community Event/Training Registration						1	200	
FMCA Annual Conference Registration						1	600	
FPRA Conference						1	880	
Government Social Media Conference						1	1,000	
NAGC Conference						1	1,000	
Other Training & Education						1	1,000	
Team Professional Development						1	1,200	
Sub Total of 30 Operating Expenditures	**106,039**	**101,509**	**104,640**	**156,226**	**122,201**			**186,810**
60 Capital Outlay								
001-0850-512 GENERAL FUND GEN GOVT SERVICES EXECUTIVE								
68-01 Intangible Assets Sub Based IT Arrangements	98,200	0	0	0	0			0
Sub Total of 60 Capital Outlay	**98,200**	**0**	**0**	**0**	**0**			**0**
70 Debt Service								
001-0850-512 GENERAL FUND GEN GOVT SERVICES EXECUTIVE								
71-00 DEBT SERVICE PRINCIPAL	98,200	0	0	0	0			0
Sub Total of 70 Debt Service	**98,200**	**0**	**0**	**0**	**0**			**0**
Sub Total of 08 CITY MANAGER	**905,417**	**1,044,958**	**1,136,920**	**1,188,506**	**1,133,001**			**1,336,990**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0900 HUMAN RESOURCES/RISK MGT Expenses								
10 Personnel Expenditures								
001-0900-513 GENERAL FUND GEN GOVT SERVICES FINANCIAL & ADMINISTRATIV								
11-00 EXECUTIVE SALARIES	151,872	170,005	179,410	179,410	161,967			191,280
12-00 REGULAR SALARIES	737,166	928,097	1,030,120	935,120	850,295			1,050,080
Current Positions						1	1,054,400	
Longevity Pay						1	950	
Vacancy Reduction						1	-5,270	
14-00 OVERTIME	13	60	0	0	312			0
21-00 FICA	66,029	81,212	89,690	89,690	75,163			92,260
Current Positions						1	92,590	
Longevity Pay						1	70	
Vacancy Reduction						1	-400	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	140,767	184,069	199,390	199,390	172,236			210,920
Current Positions						1	211,510	
Longevity Pay						1	130	
Vacancy Reduction						1	-720	
23-00 INSURANCE-HEALTH	129,390	179,849	225,240	225,240	170,853			223,730
23-02 INSURANCE-HEALTH VISION CARE	608	751	890	890	709			820
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	8,957	11,467	12,830	12,830	10,539			13,070
24-00 WORKERS' COMPENSATION	280	420	720	720	720			460
27-00 EDUCATIONAL ASSISTANCE	5,000	2,500	10,000	10,000	2,535			5,000
Sub Total of 10 Personnel Expenditures	**1,240,083**	**1,558,431**	**1,748,290**	**1,653,290**	**1,445,328**			**1,787,620**
30 Operating Expenditures								
001-0900-513 GENERAL FUND GEN GOVT SERVICES FINANCIAL & ADMINISTRATIV								
31-04 PROFESSIONAL SERVICES MEDICAL SERVICES	12,294	15,503	12,000	12,000	10,918			12,600
Drug/Alchohol Testing						1	12,600	
31-05 PROFESSIONAL SERVICES OTHER	35,067	12,934	16,500	111,500	29,927			17,020
Background Checks and Investigations - Update to a more extensive background check						1	16,500	
CDL Driver Verification						1	520	
34-00 OTHER CONTRACTED SERVICES	3,311	0	0	0	0			0

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0900 HUMAN RESOURCES/RISK MGT Expenses								
30 Operating Expenditures								
001-0900-513 GENERAL FUND GEN GOVT SERVICES FINANCIAL & ADMINISTRATIV								
40-00 TRAVEL AND PER DIEM	2,412	9,740	24,350	24,350	3,030			22,800
Employment and Labor Law Courses						1	500	
Florida Public Employee Labor Relations - Certification						1	3,400	
Florida Public Human Resources Assoc.						1	5,000	
HR Florida Conference & Expo - (Kissimmee)						1	1,000	
NeoGov Annual Conference						1	1,300	
Public Risk Insurance Mgmt. Assoc. National						1	3,600	
Risk and Benefits Summit						1	1,800	
SHRM National						1	2,500	
SW Florida PRIMA Risk Management Association						1	1,200	
Training Conference & Expo - Orlando						1	1,000	
Workers Compensation Conference						1	1,500	
41-00 COMMUNICATION SERVICES	2,550	4,339	4,860	4,860	4,878			6,500
44-00 RENTALS & LEASES	5,343	4,782	4,990	4,990	4,014			5,000
Copier Lease						1	5,000	
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	0	56	100	100	0			100
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	370	390	570	570	570			650
46-51 REPAIR & MAINTENANCE FLEET - LABOR	191	610	360	360	150			710
46-52 REPAIR & MAINTENANCE FLEET - PARTS	69	98	250	250	73			90
47-00 PRINTING & BINDING	304	338	350	350	217			370
Business cards						1	260	
Employee of the Year - Photo						1	110	
48-00 PROMOTIONAL ACTIVITIES	2,196	660	3,000	3,000	3,156			3,450
Big Brother Big Sister/ Beyond School Walls						1	600	
Bring Your Kids to Work Day						1	1,050	
Recruiting and Marketing						1	1,800	
49-00 OTHER CURRENT CHARGES	0	528	0	0	1,247			4,000
Access - Offsite storage, retrieval and destruction - We have started removing boxes from Access, scanning documents into Laserfiche & shredding to reduce the cost of storage. We have 77 boxes that are currently offsite and anticipate completing this project in the upcoming fiscal year.						1	4,000	
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	0	0	440	440	210			600
Labor Law Posters						1	600	
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	0	125	0	0	0			0

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0900 HUMAN RESOURCES/RISK MGT Expenses								
30 Operating Expenditures								
001-0900-513 GENERAL FUND GEN GOVT SERVICES FINANCIAL & ADMINISTRATIV								
49-69 OTHER CURRENT CHARGES FOOD	10,434	12,121	16,800	16,800	11,465			23,100
Annual Holiday Luncheon						1	5,000	
Big Brothers and Big Sisters Program						1	3,300	
Employee Picnic						1	3,000	
Employee Public Service Week/Quarterly Service Awards/Veterans Day						1	800	
Employee Recognition Luncheon (Hot Lunch)						1	11,000	
51-00 OFFICE SUPPLIES	3,608	3,530	5,000	5,000	4,789			5,000
52-01 OPERATING SUPPLIES OTHER OPERATING SUPPLIES	22,953	17,457	16,600	16,600	15,076			16,780
Employee Awards						1	3,500	
Employee Recognition Tokens						1	8,500	
Employee Recognotion Program Event Supplies						1	2,000	
Employee Years of Service Awards - Pins						1	1,050	
Tent Rental						1	1,730	
52-02 OPERATING SUPPLIES FUEL	263	282	290	290	207			280
52-07 OPERATING SUPPLIES UNIFORMS	0	571	0	0	0			650
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	2,742	18,895	0	0	8,237			3,000
22" Monitor, Sound Bar & Docking Station						1	1,000	
A/V replacement HR conference room						1	2,000	
54-00 BOOKS, PUBLIC, SUBS, MEMB	1,318	2,251	2,890	2,890	7,837			6,510
Canva						1	60	
Charlotte County Society for Human Resources Management						1	180	
Cricut						1	100	
Florida Public Employer Labor Relations Association						1	680	
Florida Public Human Resources Association - Increase due to adding 1 additional staff member						1	600	
Fred Pryor & Career Track - Team Plan - Development purposes for the department						1	2,250	
National Society for Human Resource Management - Increase due to adding 2 additional staff for membership						1	1,200	
Public Risk Management Association						1	430	
SHRM SW Florida - 1 additional staff membership						1	60	
Smartsheet - New subscription for 2 licenses for HR & Risk						1	800	
State Level Public Risk Management Association						1	150	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
0900 HUMAN RESOURCES/RISK MGT Expenses								
30 Operating Expenditures								
001-0900-513 GENERAL FUND GEN GOVT SERVICES FINANCIAL & ADMINISTRATIV								
55-00 TRAINING & EDUCATION	5,632	13,061	13,490	13,490	11,799			17,240
ADA Virtual Conference - Continuing education						1	500	
Boy, Agnew, Potanovic & Miller - Case law update in relation to employee practices						1	210	
CRM Certification - Continuing education - Increase due to 1 staff completing certification.						1	1,500	
FPELRA Conference - Attending to maintain certification						1	1,350	
FPHRA						1	1,500	
HR Florida Conference & Expo - 1 staff to attend in Kissimmee, FL						1	1,300	
NeoGov National Conference - 1 staff attending training for NeoGov.						1	1,800	
PRIMA National - Risk & Benefits Mgr. & new request to add Senior Risk Coordinator to attend conference						1	1,600	
SHRM Certification - 3 staff to be certified						1	1,500	
SHRM National Conference						1	2,000	
SWFL PRIMA - Registration - 1 staff attending						1	280	
Training Conference & Expo - Senior Training & Development Partner						1	2,800	
Tri-County HR Conference (CCSHRM)						1	400	
Workers Compensation Conference						1	500	
Sub Total of 30 Operating Expenditures	**111,057**	**118,270**	**122,840**	**217,840**	**117,800**			**146,450**
Sub Total of 09 HUMAN RESOURCES DEPT	**1,351,140**	**1,676,701**	**1,871,130**	**1,871,130**	**1,563,128**			**1,934,070**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
2100 POLICE Expenses								
10 Personnel Expenditures								
001-2100-521 GENERAL FUND PUBLIC SAFETY LAW ENFORCEMENT								
11-00 EXECUTIVE SALARIES	178,721	199,558	204,850	204,850	197,924			218,410
12-00 REGULAR SALARIES	12,965,847	15,937,353	19,295,510	17,957,510	16,938,240			20,230,390
Current Positions						1	19,645,510	
Holiday, On-call, Out of Title, Retirement, Shift Differential and Special Detail						1	653,880	
Longevity Pay						1	37,070	
Special Detail - Price Boulevard						1	581,520	
Vacancy Reduction						1	-687,590	
14-00 OVERTIME	1,831,069	1,408,070	1,171,680	1,249,628	1,870,824			1,164,580
Additional Overtime						1	787,630	
Current Positions						1	376,950	
15-00 SPECIAL PAY	94,536	102,988	95,850	95,850	130,263			142,650
Current Positions						1	142,650	
15-01 SPECIAL PAY EDUCATION INCENTIVE	129,810	139,300	142,760	142,760	131,280			146,000
Current Positions						1	141,000	
Increase in Incentive Pay for Officers Completing Training through FY						1	5,000	
15-05 SPECIAL PAY CHIEF INSURANCE STIPEND	11,042	11,671	11,800	11,800	11,318			11,800
15-08 SPECIAL PAY CLOTHING/CLEANING ALLOW	81,225	86,975	95,010	95,010	98,675			104,150
Current Positions						1	104,150	
21-00 FICA	1,128,649	1,321,981	1,579,930	1,585,993	1,436,025			1,637,550
Additional Incentives						1	380	
Additional Overtime						1	60,260	
Current Positions						1	1,532,180	
Holiday, On-call, Out of Title, Retirement, Shift Differential and Special Detail						1	50,020	
Longevity Pay						1	2,840	
Special Detail - Price Boulevard						1	44,470	
Vacancy Reduction						1	-52,600	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	2,128,550	3,001,184	4,145,160	4,145,160	3,578,166			4,810,010
Additional Incentives						1	1,760	
Additional Overtime						1	277,110	
Current Positions						1	4,185,080	
Holiday, On-call, Out of Title, Retirement, Shift Differential and Special Detail						1	229,880	
Longevity Pay						1	5,400	
Special Detail - Price Boulevard						1	204,500	
Vacancy Reduction						1	-93,720	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
2100 POLICE Expenses								
10 Personnel Expenditures								
001-2100-521 GENERAL FUND PUBLIC SAFETY LAW ENFORCEMENT								
22-02 RETIREMENT CONTRIBUTIONS PENSION FUND CONTRIB	2,172,683	2,613,115	2,503,950	2,503,950	2,708,607			2,264,220
Current Positions						1	1,956,230	
Insurance Tax Premium						1	930,000	
Longevity Pay						1	7,670	
Prepaid Contribution Credit						1	-629,680	
23-00 INSURANCE-HEALTH	2,040,720	2,560,119	3,218,100	3,218,100	2,672,729			3,397,150
Current Positions						1	3,397,150	
23-02 INSURANCE-HEALTH VISION CARE	10,438	11,588	14,590	14,590	12,492			13,610
Current Positions						1	13,610	
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	141,599	167,381	194,530	194,530	169,575			213,710
Current Positions						1	213,710	
24-00 WORKERS' COMPENSATION	245,130	367,700	636,170	638,445	636,170			403,020
27-00 EDUCATIONAL ASSISTANCE	20,291	18,272	15,000	15,000	17,739			15,000
Sub Total of 10 Personnel Expenditures	**23,180,309**	**27,947,256**	**33,324,890**	**32,073,176**	**30,610,026**			**34,772,250**
30 Operating Expenditures								
001-2100-521 GENERAL FUND PUBLIC SAFETY LAW ENFORCEMENT								
31-00 PROFESSIONAL SERVICES	22,916	42,648	31,600	81,370	67,603			35,000
Administration - Counseling Services for Officers						1	3,000	
Administration - Testing for Sergeant						1	18,000	
Investigations - FaceLogics Forensic Services						1	1,000	
Investigations - Property/Evidence - Biohazard Disposal						1	2,000	
Investigations - Property/Evidence - Disposal of Drugs						1	600	
Investigations - Vetted Professional Installation						1	5,000	
PD Reduction						1	-4,600	
Special Operations - Veterinary Services (5)						1	10,000	
31-04 PROFESSIONAL SERVICES MEDICAL SERVICES	69,206	89,096	79,680	88,795	92,905			120,330
Administration - Employee immunizations (contract)						1	1,000	
Administration - Life Scan Services (215)						1	118,250	
Administration - Random drug testing (24)						1	1,080	
31-05 PROFESSIONAL SERVICES OTHER	88	0	0	3,924,554	2,803,304			0
31-06 PROFESSIONAL SERVICES CONSULTANTS	0	0	0	0	0			39,290
Proposal #3215 - Impact Fee Study						3	39,290	
31-07 PROFESSIONAL SERVICES PSYCHOLOGICAL EVALUATION	7,750	9,000	8,200	10,400	11,958			6,000
Administration - Turnover						1	8,500	
PD Reduction						1	-2,500	
34-00 OTHER CONTRACTED SERVICES	181,370	206,486	295,450	295,450	235,168			295,450
School Crossing Guard Program (Contracted Services)						1	295,450	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
2100 POLICE Expenses								
30 Operating Expenditures								
001-2100-521 GENERAL FUND PUBLIC SAFETY LAW ENFORCEMENT								
35-00 INVESTIGATIONS	16,278	6,599	15,870	15,870	15,098			20,000
Investigations - CIU Funds						1	500	
Investigations - DNA Testing						1	7,270	
Investigations - SIU Investigative Funds (There has been an increase in narcotic-related crimes)						1	20,000	
Investigations - Subpoena Fees						1	800	
Investigations - Transcription Services						1	500	
PD Reduction						1	-9,070	
40-00 TRAVEL AND PER DIEM	93,892	103,575	100,000	100,000	126,564			90,000
Annual Administrative Bureau Hotel & Per Diem						1	32,980	
Annual Business Division Hotel & Per Diem						1	1,400	
Annual Investigations Bureau Hotel & Per Diem						1	32,990	
Annual Patrol Bureau Hotel & Per Diem						1	7,000	
Annual Public Information Officer Hotel & Per Diem						1	6,250	
Annual Special Operations Bureau Hotel & Per Diem						1	32,980	
PD Reduction						1	-23,600	
41-00 COMMUNICATION SERVICES	208,162	255,007	327,200	299,122	264,550			327,200
Administration - Cellular Data Lines (SIM)						1	233,820	
Administration - Cellular Lines						1	120,000	
Administration - Internet Services						1	36,360	
Administration - Language Line Services						1	5,700	
Administration - MAAS 360 (212)						1	6,110	
Administration - Smarsh						1	6,000	
Administration - Starlink Services						1	6,000	
Investigations - CIU - TLO Services						1	2,700	
Investigations - Intel - LTE Cell Service SIM Cards						1	6,480	
Investigations - SIU - LTE IP Camera Airtime and Pen Registers for SIU						1	5,540	
PD Reduction						1	-103,430	
Special Operations - Drone - Starlink Services						1	1,920	
44-00 RENTALS & LEASES	64,540	71,012	90,390	80,390	67,220			83,550
Business - Copy Charges						1	10,150	
Business - Copy Machine Lease						1	10,000	
Investigations - SIU - Vehicle Leasing (4)						1	71,400	
PD Reduction						1	-8,000	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
2100 POLICE Expenses								
30 Operating Expenditures								
001-2100-521 GENERAL FUND PUBLIC SAFETY LAW ENFORCEMENT								
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	277,256	319,668	304,390	304,390	283,424			343,250
Administration - Annual Software Maintenance & Support						1	155,710	
Administration - Annual Software Maintenance & Support - ProPhoenix - Increase per contract.						1	90,620	
Administration - Annual Software Maintenance & Support - Radios						1	110,000	
Administration - Annual Software Maintenance & Support - Watchguard						1	15,600	
Business - Annual Acctg Software Maintenance & Support						1	2,450	
Business - Toner for In-car and desktop printers						1	10,000	
Investigations - DFL - Annual Software Maintenance & Support						1	106,520	
Investigations - Intel - Annual Software Maintenance & Support						1	51,940	
Investigations - SIU - Annual Software Maintenance & Support						1	33,640	
Manager's Reduction						1	-150,000	
PD Reduction						1	-88,220	
PIO - Annual Software Maintenance & Support						1	1,650	
Special Operations - Annual Software Maintenance & Support						1	3,340	
46-02 REPAIR & MAINTENANCE COMMUNICATION EQUIPMENT	4,599	4,712	3,500	6,000	10			50
Radio Repair						1	50	
46-03 REPAIR & MAINTENANCE R&M VEHICLES & EQUIPMENT	35,342	27,627	81,880	97,855	85,886			31,840
Administration - Annual Calibration/Repair - Radar/Speedometers						1	11,000	
Administration - Annual Calibration/Repair - Sound Meters						1	400	
Administration - Annual Calibration/Repair - Tint Meter						1	500	
Administration - Annual Maintenance - Fire Extinguishers						1	300	
Administration - Annual Maintenance - PIT Towing						1	1,000	
Administration - Annual Maintenance - Vehicle Washes						1	17,520	
Administration - Repairs - In-Car Cameras						1	5,500	
Administration - Repairs - Laptop Computers						1	6,000	
Administration - Repairs - Radar and Misc.						1	3,750	
PD Reduction						1	-23,830	
Special Operations - Annual Maintenance - Bicycles						1	1,500	
Special Operations - Annual Maintenance - Dive Team Software Maintenance Box (2)						1	1,200	
Special Operations - Annual Maintenance - Drone Repairs						1	5,000	
Special Operations - Repairs - Traffic Unit Equipment						1	2,000	
46-04 REPAIR & MAINTENANCE BUILDINGS	57,073	58,628	0	635,446	376,888			0
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	136,010	153,170	253,810	253,810	253,810			283,710
46-51 REPAIR & MAINTENANCE FLEET - LABOR	213,762	203,070	296,240	222,440	199,404			296,240
46-52 REPAIR & MAINTENANCE FLEET - PARTS	223,016	232,855	393,800	373,120	227,210			250,000
46-53 REPAIR & MAINTENANCE FLEET - OUTSOURCED	63,245	51,905	84,980	84,980	61,108			50,000

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
2100 POLICE Expenses								
30 Operating Expenditures								
001-2100-521 GENERAL FUND PUBLIC SAFETY LAW ENFORCEMENT								
47-00 PRINTING & BINDING	2,718	6,531	11,610	11,610	2,441			2,000
Administration - Printing - Citations, Tickets, Miscellaneous						1	1,500	
Business - Business Cards						1	1,000	
Investigations - Printing - P&E Labels						1	2,500	
PD Reduction						1	-3,500	
PIO - Printing - Annual Report						1	500	
48-00 PROMOTIONAL ACTIVITIES	7,632	17,540	14,600	14,600	8,825			10,000
Administration - Promotional Items - Training						1	2,500	
PD Reduction						1	-8,800	
PIO - Promotional Items - Recruiting						1	1,500	
Special Operations - Promotional Items - Community Policing						1	5,600	
Special Operations - Promotional Items - Events						1	9,200	
48-71 PROMOTIONAL ACTIVITIES COMMUNITY PROGRAM	14,055	14,660	25,460	25,460	11,848			8,000
PD Reduction						1	-14,740	
Special Operations - Community Outreach						1	2,500	
Special Operations - Do the Right Thing						1	7,000	
Special Operations - Explorer Program						1	7,240	
Special Operations - Shop with a Cop Program						1	5,000	
Special Operations - Volunteer Program						1	1,000	
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	920	441	680	680	348			500
Investigations - Property/Evidence Ads per F.S.S.						1	500	
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	12,766	34,558	78,340	85,545	21,114			70,000
Administration - Confidential Tags						1	900	
Administration - MS Windows Server Client Access License						1	6,310	
Administration - Tags for Replacement Vehicles						1	1,080	
Administration - Vehicle Registration Renewals						1	700	
Investigations - Clearview IA & Enterprise Camera Channel License for the RTIC						1	21,030	
Investigations - Covert Fees						1	200	
Investigations - License Plate Reader Fee						1	43,500	
PD Reduction						1	-3,720	
49-69 OTHER CURRENT CHARGES FOOD	14,923	3,526	2,580	2,580	14,166			3,000
Administration - Food as Needed						1	1,500	
Administration - Food Required for Hosted Class						1	1,500	
51-00 OFFICE SUPPLIES	12,459	14,481	15,500	11,000	11,118			10,000
Business - Office Supplies						1	10,000	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
2100 POLICE Expenses								
30 Operating Expenditures								
001-2100-521 GENERAL FUND PUBLIC SAFETY LAW ENFORCEMENT								
52-00 OPERATING SUPPLIES	137,888	145,416	201,840	143,553	93,191			142,070
Administration - Asset Specialist - Gym Equipment Replacement						1	1,000	
Administration - Asset Specialist - Radio Batteries (70) and Radio Holders (25)						1	9,850	
Administration - Fleet - Cordless & Impact Drills						1	1,800	
Administration - I.T. - Batteries (Historical) and Laptop Batteries (15)						1	3,850	
Administration - I.T. - Phone Cases (40)						1	1,000	
Administration - Patrol - Other Operating Supplies, Other Patrol Supplies						1	33,200	
Administration - Patrol - Replacement Supplies for Vehicles & Officers (More supplies are needed with added personnel and added units)						1	58,000	
Administration - Telecom - Chairs (4)						1	8,000	
Administration - Telecom - Headsets, Base Sets						1	3,120	
Administration - Training - Ammunition						1	28,350	
Administration - Training - Ammunition for New Firearms						1	22,000	
Administration - Training - Control Chemical Spray						1	2,000	
Administration - Training - CPR Supplies						1	1,280	
Administration - Training - Range Instructor Headsets (4), Headsets and Ear Plugs for Armory						1	2,000	
Administration - Training - UTM Supplies						1	7,000	
Administration - Training - Weapon Parts, Armory and Gun Cleaning Supplies						1	3,000	
Administration - Training Supplies and Equipment						1	3,000	
Investigations - Crime Scene, P&E Supplies						1	18,880	
Investigations - DFL - Evidence Supplies						1	4,000	
Investigations - SIU - Unit Supplies and Covert Equipment for Emergency Replacement and Repairs						1	9,460	
Manager's Reduction						1	-100,000	
PD Reduction						1	-45,320	
Special Operations - Community Policing - Replacement Tent (2), Tables (2), Tablecloths (2)						1	2,200	
Special Operations - ERT - Ammunition						1	8,000	
Special Operations - K-9 - Dog Food						1	10,000	
Special Operations - SRT/CNT - Operating Supplies, Ammunition, Gas Mask Filters, Equipment						1	46,400	
52-02 OPERATING SUPPLIES FUEL	459,584	519,441	628,340	602,138	459,883			627,980
Gasoline						1	627,980	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
2100 POLICE Expenses								
30 Operating Expenditures								
001-2100-521 GENERAL FUND PUBLIC SAFETY LAW ENFORCEMENT								
52-07 OPERATING SUPPLIES UNIFORMS	107,951	82,810	139,530	224,195	110,685			85,000
Administration - Training - Uniforms						1	3,960	
Awards						1	500	
Business - Badges and Collar Brass						1	7,000	
Business - Body Armor for replacement and turnover						1	28,800	
Business - Chaplain Uniforms and Vests (4)						1	3,000	
Business - F-Fak Kits Expiring 2026 (50)						1	3,370	
Business - Gas Mask Filters (Expiring)						1	3,000	
Business - Replacement Shoes for Command Staff						1	1,530	
Business - Uniform Replacement (Historical)						1	19,000	
Business - Volunteer Service Aides (5)						1	2,500	
Proposal #3168 - CNT: Uniforms						3	2,500	
Investigations - CSI Boots Replacement (4)						1	600	
PD Reduction						1	-19,510	
PIO - Uniforms - Recruiting Specialist						1	600	
Special Operations - Community Shirts for Events						1	17,000	
Special Operations - Uniforms - Traffic, SRT, CNT, Drone						1	11,150	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	466,870	844,075	976,640	1,613,926	1,154,555			1,715,670
Administration - Axon 1st Amendment - Mar. 2026						1	18,680	
Administration - Axon 1st Amendment Jul. 2025						1	18,680	
Administration - Axon Contract Mar. 2026						1	386,000	
Administration - Axon Contract Nov. 2025						1	20,960	
Administration - Axon Contract Oct. 2025						1	335,550	
Administration - Computer Supplies - Computer Network Printers						1	4,500	
Administration - Computer Supplies - Miscellaneous Computer Items and Wave Pad						1	25,000	
Administration - Computer Supplies - Replacement Desktop Computers						1	21,600	
Administration - Computer Supplies - Replacement ID Badge Printer						1	5,000	
Administration - Computer Supplies - Replacement Laptop Computers (60)						1	132,000	
Administration - Computer Supplies - Replacement UPS's for Computers & Network Printers						1	3,000	
Administration - Drones - Axon Payment Year 7b						1	18,450	
Administration - Drones - Axon Payment Year 8a						1	18,450	
Administration - ERT - Equipment						1	1,060	
Administration - Fleet - AED Pads (20)						1	1,700	
Administration - Fleet - Replacement Mobile Radio Mics and Lapel Mics						1	6,750	
Administration - Fleet - Replacement Radio Antennas (30)						1	750	
Administration - Fleet - Watchguard Licenses (76) and Fees (Transitioning to Fleet3)						1	11,400	
Administration - Phones - Replacement Cell Phones (30)						1	4,500	
Administration - Replacement I.T. Laptops (8)						1	32,000	
Administration - Software - Criti-Call						1	14,160	
Administration - Software - LastPass (I.T. Password Storage)						1	750	
Administration - Software - Sendio Email Security Service						1	10,000	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
2100 POLICE Expenses								
30 Operating Expenditures								
001-2100-521 GENERAL FUND PUBLIC SAFETY LAW ENFORCEMENT								
Administration - Software - Team Dynamix (Contract)						1	5,500	
Proposal #3168 - CNT: Equipment						3	2,000	
Proposal #3184 - Digital Forensics Lab: Workstation, Software, and Equipment						3	17,600	
Investigations - CIU Lab Equipment						1	12,100	
Investigations - Crime Scene/Property and Evidence - Camera Service & Calibration						1	350	
Investigations - Crime Scene/Property and Evidence - FARO Scene and FARO Zone Annual Fees						1	4,060	
Investigations - Crime Scene/Property and Evidence - Medrep Inspections						1	1,000	
Investigations - Software - A/V BOM						1	30,000	
Investigations - Software - ACC7 Enterprise Camera Channel License (RTIC) (5)						1	1,600	
Investigations - Software - Briefcam						1	15,000	
Investigations - Software - Clearview IA & Enterprise Camera Channel License (RTIC)						1	7,300	
Investigations - Software - Digital Lab Management/IRIS Software						1	12,000	
Investigations - Software - Finder						1	5,000	
Investigations - Software - Fivecast						1	8,500	
Investigations - Software - FUSUS, FUSUS API LPR, API ProPhoenix						1	135,000	
Investigations - Software - Hyperwall						1	9,500	
Investigations - Software - Investigative Data Platform for the RTIC						1	19,250	
Investigations - VVT (Diagnostic System for LPRs)						1	10,000	
Manager's Reduction						1	-97,390	
Patrol Rifles						1	5,500	
Proposal #3178 - Patrol: Firearms, Holsters, Radars, and Spare Remotes						3	171,220	
PIO - Vests with Ballistics (2)						1	2,400	
Proposal #3206 - Property and Evidence: Software						3	79,330	
Replacement Spike Strips						1	3,560	
Rifle Buyback						1	43,500	
Proposal #3190 - SIU: Listening Device						3	3,720	
Special Investigations Unit - Covert Equipment						1	8,000	
Special Operations - Conservation Unit - Equipment						1	1,130	
Special Operations - Dive Team - Replacement Equipment						1	18,300	
Special Operations - Drone - Miscellaneous Equipment						1	5,000	
Special Operations - EMU - Ballistic Vest (1) and Vehicle Day Box (1)						1	5,000	
Special Operations - K9 - Replacement Equipment and Explosives						1	5,000	
Special Operations - Traffic Unit - Event Supplies						1	1,800	
Proposal #3164 - SRT: Communication System, Laser Designators, Rappel Gear						3	72,900	
54-00 BOOKS, PUBLIC, SUBS, MEMB	27,567	24,573	22,540	22,540	22,287			16,250
Administration - Memberships and Subscriptions						1	4,890	
Business - Memberships and Subscriptions						1	8,500	
Investigations - Memberships and Subscriptions						1	3,850	
Patrols - Membership and Subscriptions						1	400	
PD Reduction						1	-8,980	
PIO - Memberships and Subscriptions						1	2,550	
Special Operations - Memberships and Subscriptions						1	5,040	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
2100 POLICE Expenses								
30 Operating Expenditures								
001-2100-521 GENERAL FUND PUBLIC SAFETY LAW ENFORCEMENT								
55-00 TRAINING & EDUCATION	113,226	131,729	159,880	161,854	98,118			142,800
Administration - SMIP Registration						1	20,000	
Administration - Training and Education						1	45,750	
Administration - Training and Education - CBT Nuggets						1	5,000	
Administration - Training and Education - Gun Range						1	12,800	
Business - Training and Education						1	600	
Investigations - Training and Education						1	47,050	
Patrol - Training and Education						1	3,000	
PD Reduction						1	-43,330	
PIO - Training and Education						1	3,450	
Special Operations - Training and Education						1	47,050	
Special Operations - Training and Education - Community						1	1,430	
Sub Total of 30 Operating Expenditures	**3,053,062**	**3,674,839**	**4,644,530**	**9,793,673**	**7,180,689**			**5,105,180**
60 Capital Outlay								
001-2100-521 GENERAL FUND PUBLIC SAFETY LAW ENFORCEMENT								
62-00 BUILDINGS	0	0	0	0	0			0
64-00 CAPITAL MACHINERY & EQUIP	306,789	262,375	0	326,464	104,953			0
68-01 Intangible Assets Sub Based IT Arrangements	0	554,800	0	0	0			0
Sub Total of 60 Capital Outlay	**306,789**	**817,175**	**0**	**326,464**	**104,953**			**0**
70 Debt Service								
001-2100-521 GENERAL FUND PUBLIC SAFETY LAW ENFORCEMENT								
71-00 DEBT SERVICE PRINCIPAL	210,331	236,860	0	0	0			0
72-00 DEBT SERVICE INTEREST	5,166	14,466	0	0	0			0
Sub Total of 70 Debt Service	**215,496**	**251,326**	**0**	**0**	**0**			**0**
Sub Total of 21 POLICE DEPARTMENT	**26,755,656**	**32,690,596**	**37,969,420**	**42,193,313**	**37,895,668**			**39,877,430**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
2222 FIRE RESCUE Expenses								
10 Personnel Expenditures								
001-2222-526 GENERAL FUND PUBLIC SAFETY EMERGENCY MED SERVICES								
11-00 EXECUTIVE SALARIES	119,082	93,931	97,720	97,720	98,604			106,280
12-00 REGULAR SALARIES	4,408,261	4,879,874	5,945,250	5,593,490	5,122,305			5,837,520
Proposal #3015 - 7 FF/EMT/Paramedics - Salary						3	95,300	
Current Positions						1	5,458,850	
Engineer Pay						1	24,700	
Longevity Pay						1	17,080	
Paramedic Pay						1	257,680	
PDO Buy Back						1	239,660	
Reduction per FD						1	-104,000	
Retirement Payouts						1	13,600	
Proposal #3019 - Systems Support Analyst - Salary						3	25,710	
Vacancy Reduction						1	-191,060	
14-00 OVERTIME	1,422,339	1,219,962	1,725,510	1,725,510	1,225,311			1,840,670
Proposal #3015 - 7 FF/EMT/Paramedics - Contractual Overtime						3	17,800	
Current Positions						1	873,700	
Engineer Pay						1	4,610	
Fire/EMS OT						1	352,130	
OT for Details						1	26,680	
OT for Incentive Pay, TRT and FTO						1	4,520	
OT for Instructors						1	20,920	
OT for Paramedic Sch						1	132,760	
Paramedic Pay						1	48,070	
PDO Buy Back						1	359,480	
15-02 SPECIAL PAY ADDITIONAL INCENTIVE PAY	69,449	69,977	108,000	108,000	73,733			110,380
Current Positions						1	65,810	
TRT and FTO						1	44,570	
15-08 SPECIAL PAY CLOTHING/CLEANING ALLOW	29,313	31,874	37,250	37,250	33,851			34,000
Proposal #3015 - 7 FF/EMT/Paramedics - Clothing/Cleaning Allowance						3	1,750	
Current Positions						1	32,250	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
2222 FIRE RESCUE Expenses								
10 Personnel Expenditures								
001-2222-526 GENERAL FUND PUBLIC SAFETY EMERGENCY MED SERVICES								
21-00 FICA	446,324	466,515	594,560	594,560	487,857			599,540
FICA for Incentive Pay, FTO and TRT						1	3,760	
Proposal #3015 - 7 FF/EMT/Paramedics - FICA						3	8,660	
Current Positions						1	485,220	
Engineer Pay						1	2,240	
FICA for Fire/EMS OT						1	26,940	
FICA for OT for Instructor						1	1,600	
FICA for OT for Paramedic School						1	10,160	
FICA for Retirement Payouts						1	1,040	
FICA OT for Details						1	2,040	
FICA PDO Buy Back						1	45,830	
Longevity Pay						1	1,310	
Paramedic Pay						1	23,390	
Proposal #3019 - Systems Support Analyst - FICA						3	1,970	
Vacancy Reduction						1	-14,620	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	1,104,459	1,366,694	1,704,800	1,704,800	1,493,528			2,057,620
Proposal #3015 - 7 FF/EMT/Paramedics - FRS						3	39,650	
Current Positions						1	1,614,790	
Engineer Pay						1	7,220	
FRS for Fire/EMS OT						1	93,880	
FRS for Incentive Pay, FTO and TRT						1	14,090	
FRS for OT for Details						1	7,660	
FRS for OT for Instructors						1	6,010	
FRS for OT for Paramedic Schoo						1	38,100	
FRS for PDO Buyback						1	160,410	
FRS for Retirement Pay						1	4,790	
Longevity Pay						1	2,610	
Paramedic Pay						1	90,860	
Proposal #3019 - Systems Support Analyst - FRS						3	3,590	
Vacancy Reduction						1	-26,040	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
2222 FIRE RESCUE Expenses								
10 Personnel Expenditures								
001-2222-526 GENERAL FUND PUBLIC SAFETY EMERGENCY MED SERVICES								
22-02 RETIREMENT CONTRIBUTIONS PENSION FUND CONTRIB	520,124	730,224	675,990	675,990	639,467			737,350
Adjust to actuarial payment						1	-32,430	
Current Positions						1	450,920	
Engineer Pay						1	2,600	
Insurance Premium Tax						1	220,000	
Longevity Pay						1	2,480	
Paramedic Pay						1	14,060	
Pension for Fire/EMS OT						1	24,820	
Pension for Incentive Pay, FTO and TRT						1	2,680	
Pension for OT for Details						1	1,460	
Pension for OT for Instructors						1	1,140	
Pension for OT for Paramedic School						1	7,240	
Pension for PDO Buy						1	42,380	
23-00 INSURANCE-HEALTH	905,940	1,074,486	1,295,080	1,295,080	1,071,847			1,363,080
Proposal #3015 - 7 FF/EMT/Paramedics - Insurance						3	20,440	
Current Positions						1	1,338,050	
Proposal #3019 - Systems Support Analyst - Insurance						3	4,590	
23-02 INSURANCE-HEALTH VISION CARE	3,993	4,178	5,100	5,100	4,279			4,750
Proposal #3015 - 7 FF/EMT/Paramedics - Vision						3	140	
Current Positions						1	4,590	
Proposal #3019 - Systems Support Analyst - Vision						3	20	
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	56,782	63,783	70,100	70,100	62,548			77,870
Proposal #3015 - 7 FF/EMT/Paramedics - Dental, Life, ADD, Disability						3	1,950	
Current Positions						1	75,620	
Proposal #3019 - Systems Support Analyst - Dental, Life, ADD, Disability						3	300	
24-00 WORKERS' COMPENSATION	120,810	181,220	309,530	309,530	309,530			196,060
27-00 EDUCATIONAL ASSISTANCE	35,981	27,021	40,000	40,000	22,141			35,000
Sub Total of 10 Personnel Expenditures	**9,242,857**	**10,209,740**	**12,608,890**	**12,257,130**	**10,645,001**			**13,000,120**
30 Operating Expenditures								
001-2222-526 GENERAL FUND PUBLIC SAFETY EMERGENCY MED SERVICES								
31-04 PROFESSIONAL SERVICES MEDICAL SERVICES	81,528	88,887	99,880	99,880	98,761			110,010
Proposal #3015 - 7 FF/EMT/Paramedics - Lifescan Physical						3	3,080	
Current Services						1	106,930	
31-05 PROFESSIONAL SERVICES OTHER	365,108	391,196	430,990	444,114	377,762			407,460
Base Budget						1	157,460	
PEMT MCO						1	250,000	
31-06 PROFESSIONAL SERVICES CONSULTANTS	0	0	0	0	0			19,650
Proposal #3215 - Impact Fee Study						3	19,650	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
2222 FIRE RESCUE Expenses								
30 Operating Expenditures								
001-2222-526 GENERAL FUND PUBLIC SAFETY EMERGENCY MED SERVICES								
31-10 PROFESSIONAL SERVICES HAZ/MAT, MISC INCIDENTS - NPDES (MONITORING)	3,723	1,174	1,000	1,000	1,036			1,500
40-00 TRAVEL AND PER DIEM	6,355	8,212	18,370	18,370	10,169			21,050
Additional EMS Classes/Professional Development						1	3,000	
EMS World						1	2,620	
FDNY Medicine Symposium						1	3,150	
First There First Care						1	2,570	
Florida Fire and EMS Conference						1	2,430	
International Rescue Symposium						1	2,900	
JEMS Conference						1	2,820	
Proposal #3025 - Marine Ops - 2025 National Urban Search & Rescue Conference						3	450	
State Urban Search and Rescue (SUSAR) Conference						1	1,110	
41-00 COMMUNICATION SERVICES	41,761	44,164	52,140	52,140	41,293			58,020
Base Budget						1	46,230	
Proposal #3021 - Satellite Internet Monthly Service						3	10,500	
Satellite Phone Service						1	1,290	
42-00 POSTAGE & MAILING	557	240	800	800	281			600
43-01 UTILITY SERVICES WATER & SEWER	19,273	21,805	26,400	26,400	22,564			29,750
Increase due to WVID irrigation at Station 86 and 87 being added.						1	29,750	
43-02 UTILITY SERVICES ELECTRICITY	57,808	53,954	61,850	61,850	50,242			61,850
Maintain budgeted amount due to Station 87 coming online						1	61,850	
43-05 Utility Services Propane	7,070	6,927	9,110	9,110	6,513			9,020
Maintain budgeted amount due to Station 87 coming online						1	9,020	
44-00 RENTALS & LEASES	2,833	2,743	3,380	3,380	2,086			3,380
45-05 Fire Cancer Presumption	8,710	11,480	12,040	12,040	11,102			12,210
Fire Cancer Presumption Policy						1	12,210	
46-00 REPAIR & MAINTENANCE	27,014	33,060	43,380	43,380	34,373			62,540
Stryker ProCare Service Agreement for LP15						1	62,540	
46-03 REPAIR & MAINTENANCE R&M VEHICLES & EQUIPMENT	27,153	36,712	56,460	56,057	38,973			54,290
Base Budget						1	49,790	
Straps and Tracs Replacement Parts						1	4,500	
46-04 REPAIR & MAINTENANCE BUILDINGS	83	25,165	2,750	388,947	369,555			5,000
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	35,800	36,840	40,460	40,460	40,460			65,420
46-51 REPAIR & MAINTENANCE FLEET - LABOR	39,817	57,446	52,360	52,360	57,478			105,000
46-52 REPAIR & MAINTENANCE FLEET - PARTS	79,562	91,723	64,410	64,410	81,735			104,000
46-53 REPAIR & MAINTENANCE FLEET - OUTSOURCED	9,748	18,303	10,740	10,740	51,704			18,300
47-00 PRINTING & BINDING	241	769	920	920	138			620
48-00 PROMOTIONAL ACTIVITIES	0	0	12,500	12,500	12,895			11,750
49-00 OTHER CURRENT CHARGES	0	89	0	0	543			80

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
2222 FIRE RESCUE Expenses								
30 Operating Expenditures								
001-2222-526 GENERAL FUND PUBLIC SAFETY EMERGENCY MED SERVICES								
Off-site records storage						1	80	
49-01 OTHER CURRENT CHARGES BANK AND TRANSACTION FEES, TRANSFERS	16,345	22,609	24,050	24,050	20,078			20,050
Base Budget - EMS lockbox fees						1	16,000	
Credit Card Processing Fees						1	4,050	
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	0	25	0	0	0			0
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	61,126	65,434	78,360	78,360	88,723			99,580
Ambulance License						1	380	
Base Budget						1	65,320	
BLS & ACLS Certifications						1	1,880	
Clinical Laboratory Certificate						1	180	
Cradlepoint Extended Warranty - 5 year						1	4,060	
Inventory Management System						1	3,480	
Proposal #3023 - NFOR Import to Records Management System						3	500	
PAL E-Cards - Every two years						1	380	
Proposal #3023 - Records Management Software						3	23,400	
49-69 OTHER CURRENT CHARGES FOOD	5,380	3,069	7,070	7,070	5,606			7,470
49-72 OTHER CURRENT CHARGES PAYMENT	6,151	7,640	6,700	6,700	9,087			9,960
51-00 OFFICE SUPPLIES	4,149	3,374	4,740	4,740	2,843			4,500
52-01 OPERATING SUPPLIES OTHER OPERATING SUPPLIES	256,273	267,886	324,530	324,545	305,606			361,500
Base Budget - Increase in EMS Supplies and Pharmaceuticals						1	361,500	
52-02 OPERATING SUPPLIES FUEL	102,036	94,963	112,770	112,770	82,234			123,220
52-07 OPERATING SUPPLIES UNIFORMS	47,774	33,775	65,800	65,800	41,503			65,620
Proposal #3015 - 7 FF/EMT/Paramedics - Uniforms						3	4,670	
Base Budget						1	60,950	
52-08 OPERATING SUPPLIES PROTECTIVE GEAR	144,569	87,063	24,490	24,490	40,778			60,570
Proposal #3015 - 7 FF/EMT/Paramedics - Protective Gear						3	26,320	
Base Budget - increase due to attrition PPE sets being added back in. Was funded in replacement cost for FY 25 only. FY 24 was $88,820.						1	34,250	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	50,503	36,780	43,340	46,819	36,000			74,670
Base Budget						1	43,050	
Proposal #3025 - Marine Ops - Aluminum Boat and Trailer						3	3,400	
Proposal #3025 - Marine Ops Equipment - Helmets, Life Jackets with Teether for Rescues, Waders, Repair and Maintenance Equipment, etc.						3	13,080	
Proposal #3021 - Satellite Internet Equipment and Firewall						3	13,140	
Proposal #3019 - Systems Support Analyst - Computer, iPhone, UPS, Desk Phone						3	2,000	
52-99 OPERATING SUPPLIES PUBLIC EDUCATION	4,446	2,671	250	250	248			750

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
2222 FIRE RESCUE Expenses								
30 Operating Expenditures								
001-2222-526 GENERAL FUND PUBLIC SAFETY EMERGENCY MED SERVICES								
54-00 BOOKS, PUBLIC, SUBS, MEMB	2,997	16,420	11,150	11,150	20,474			17,250
Proposal #3015 - 7 FF/EMT/Paramedics - PowerDMS and Target Solutions						3	530	
Base Budget						1	590	
Paramedic School Books						1	8,920	
Target Solutions - moved from account 55-00						1	7,210	
55-00 TRAINING & EDUCATION	35,957	56,074	61,550	61,550	47,932			65,720
Additional EMS Classes/Professional Development						1	5,000	
EMS World Conference						1	2,060	
FDNY Medicine Symposium						1	900	
First There First Care						1	1,700	
Florida Fire and EMS Conference						1	2,430	
International Rescue Symposium						1	1,200	
JEMS Conference						1	1,300	
Proposal #3025 - Marine Ops - 2025 National Urban Search & Rescue Conference						3	450	
Proposal #3025 - Marine Ops - Inflatable Rescue Boat by Team BlackSheep						3	830	
Proposal #3025 - Marine Ops - Swiftwater Technician Course by Team BlackSheet						3	650	
Paramedic School Scholarships						1	48,200	
State Urban Search and Rescue (SUSAR) Conference						1	1,000	
Sub Total of 30 Operating Expenditures	**1,551,849**	**1,628,674**	**1,764,740**	**2,167,152**	**2,010,777**			**2,072,360**
60 Capital Outlay								
001-2222-526 GENERAL FUND PUBLIC SAFETY EMERGENCY MED SERVICES								
64-00 CAPITAL MACHINERY & EQUIP	0	99,472	0	0	0			0
Sub Total of 60 Capital Outlay	**0**	**99,472**	**0**	**0**	**0**			**0**
90 Interfund Transfers								
001-2222-581 GENERAL FUND OTHER USES INTERFUND TRANSFERS								
01-15 TRANSFERS OUT TO R&R FUND	408,000	408,000	868,000	868,000	868,000			205,660
General Fund Renewal and Replacement Fund Transfer for Cardiac Monitors						1	75,000	
General Fund Renewal and Replacement Fund Transfer for PPE Replacements						1	81,660	
General Fund Renewal and Replacement Fund Transfer for Station Furniture and Appliance Replacements						1	16,000	
General Fund Renewal and Replacement Fund Transfer for Stretchers						1	33,000	
Sub Total of 90 Interfund Transfers	**408,000**	**408,000**	**868,000**	**868,000**	**868,000**			**205,660**
Sub Total of 22 FIRE RESCUE	**11,202,706**	**12,345,885**	**15,241,630**	**15,292,282**	**13,523,778**			**15,278,140**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
2223 EMERGENCY MANAGEMENT Expenses								
10 Personnel Expenditures								
001-2223-525 EMERGENCY MANAGEMENT								
12-00 REGULAR SALARIES	0	0	0	0	0			307,400
Current Positions						1	227,400	
Proposal #3004 - Planning Coordinator - Salary						3	80,000	
21-00 FICA	0	0	0	0	0			23,180
Current Positions						1	17,060	
Proposal #3004 - Planning Coordinator - FICA						3	6,120	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	0	0	0	0	0			43,210
Current Positions						1	32,040	
Proposal #3004 - Planning Coordinator - FRS						3	11,170	
23-00 INSURANCE-HEALTH	0	0	0	0	0			44,950
Current Positions						1	32,730	
Proposal #3004 - Planning Coordinator - Health Insurance						3	12,220	
23-02 INSURANCE-HEALTH VISION CARE	0	0	0	0	0			140
Current Positions						1	90	
Proposal #3004 - Planning Coordinator - Vision						3	50	
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	0	0	0	0	0			2,710
Current Positions						1	1,970	
Proposal #3004 - Planning Coordinator - Dental, Life, ADD, Disability						3	740	
24-00 WORKERS' COMPENSATION	0	0	0	0	0			60
Current Positions						1	60	
27-00 EDUCATIONAL ASSISTANCE	0	0	0	0	0			5,000
Current Positions						1	2,500	
Proposal #3004 - Planning Coordinator - Educational Assistance						3	2,500	
Sub Total of 10 Personnel Expenditures	**0**	**0**	**0**	**0**	**0**			**426,650**
30 Operating Expenditures								
001-2223-525 EMERGENCY MANAGEMENT								
31-04 PROFESSIONAL SERVICES MEDICAL SERVICES	0	0	0	0	0			1,930
Lifescan Physicals - Current Positions						1	1,290	
Proposal #3004 - Planning Coordinator - Lifescan						3	640	
31-05 PROFESSIONAL SERVICES OTHER	0	0	0	0	0			50
Advertisements for Hurricane Expo						1	50	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
2223 EMERGENCY MANAGEMENT Expenses								
30 Operating Expenditures								
001-2223-525 EMERGENCY MANAGEMENT								
40-00 TRAVEL AND PER DIEM	0	0	0	0	0			25,400
Florida Division of Emergency Management Mid-Level Leadership Academy Seminar						1	800	
Florida Emergency Preparedness Association Annual Conference						1	3,000	
Florida Emergency Preparedness Association Mid-Year Conference						1	3,000	
Florida Training for Emergency Management						1	3,000	
Governor's Hurricane Conference						1	3,000	
International Association of Emergency Managers Conference						1	2,300	
National Homeland Security Conference						1	2,300	
Proposal #3004 - Planning Coordinator - Florida Emergency Preparedness Association Annual Conference						3	1,500	
Proposal #3004 - Planning Coordinator - Florida Emergency Preparedness Association Mid Year Conference						3	1,500	
Proposal #3004 - Planning Coordinator - Florida Training for Emergency Management Conference						3	1,500	
Proposal #3004 - Planning Coordinator - Governor's Florida Hurricane Conference						3	1,500	
Travel for Emergency Management Courses out of area						1	2,000	
41-00 COMMUNICATION SERVICES	0	0	0	0	0			9,200
EOC Comcast Service - (2 months)						1	510	
EOC Frontier Internet Circuit (2 months)						1	3,550	
EOC Frontier MetroE Circuit data - (2 months)						1	1,100	
EOC Mitel phones						1	1,480	
Monthly Cell Phone Service						1	1,200	
Proposal #3004 - Planning Coordinator - Cell Phone Ser						3	720	
Proposal #3014 - Satellite Internet - Monthly Service						3	500	
Yodeck EOC subscription						1	140	
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	0	0	0	0	0			1,480
46-51 REPAIR & MAINTENANCE FLEET - LABOR	0	0	0	0	0			1,990
46-52 REPAIR & MAINTENANCE FLEET - PARTS	0	0	0	0	0			3,700
47-00 PRINTING & BINDING	0	0	0	0	0			300
48-00 PROMOTIONAL ACTIVITIES	0	0	0	0	0			10,000
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	0	0	0	0	0			8,380
COOP License and Support - Bold Planning						1	6,800	
EM Tech Licenses						1	800	
Proposal #3004 - Planning Coordinator - Adobe, Smarsh/Airwatch, Smartsheet, Vizio						3	780	
49-69 OTHER CURRENT CHARGES FOOD	0	0	0	0	0			2,000
EOC Activation Feeding - Ready to Eat Meals						1	1,000	
Training and Exercise feeding						1	1,000	
49-72 OTHER CURRENT CHARGES PAYMENT	0	0	0	0	0			440
Payment to Solid Waste						1	440	
51-00 OFFICE SUPPLIES	0	0	0	0	0			2,000
52-01 OPERATING SUPPLIES OTHER OPERATING SUPPLIES	0	0	0	0	0			250
Kitchen and Ancillary Supplies						1	250	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
2223 EMERGENCY MANAGEMENT Expenses								
30 Operating Expenditures								
001-2223-525 EMERGENCY MANAGEMENT								
52-02 OPERATING SUPPLIES FUEL	0	0	0	0	0			3,000
Fleet Fuel Projections						1	3,000	
52-07 OPERATING SUPPLIES UNIFORMS	0	0	0	0	0			1,900
Proposal #3004 - Planning Coordinator - Uniform						3	900	
Uniforms						1	1,000	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	0	0	0	0	0			7,640
Computer Items						1	1,000	
Proposal #3004 - Planning Coordinator - Computer, Monitor, Cell Phone and Desk Phone						3	2,880	
Proposal #3014 - Satellite Equipment and Firewall						3	3,760	
54-00 BOOKS, PUBLIC, SUBS, MEMB	0	0	0	0	0			900
Florida Emergency Preparedness Association Membership						1	200	
Proposal #3004 - International Association of Emergency Managers Membership						3	200	
International Association of Emergency Managers Membership						1	400	
Proposal #3004 - Planning Coordinator - Florida Emergency Preparedness Association Membership						3	100	
55-00 TRAINING & EDUCATION	0	0	0	0	0			17,420
Florida Division of Emergency Management Mid-Level Leadership Development Program						1	2,450	
Florida Emergency Preparedness Association Annual Conference						1	700	
Florida Emergency Preparedness Association Mid-Year Conference						1	700	
Florida Training for Emergency Management Conference						1	200	
Governor's Hurricane Conference Registration						1	720	
International Association of Emergency Managers Conference						1	750	
National Homeland Security Conference Registration						1	750	
Proposal #3004 - Planning Coordinator - Florida Emergency Preparedness Association Annual Conference						3	350	
Proposal #3004 - Planning Coordinator - Florida Emergency Preparedness Association Mid Year Conference						3	350	
Proposal #3004 - Planning Coordinator - Florida Training for Emergency Management Conference						3	100	
Proposal #3004 - Planning Coordinator - Governor's Hurricane Conference Registration						3	350	
Specialized Emergency Management Training Courses						1	10,000	
Sub Total of 30 Operating Expenditures	**0**	**0**	**0**	**0**	**0**			**97,980**
Sub Total of 22 FIRE RESCUE	**0**	**0**	**0**	**0**	**0**			**524,630**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
2750 CODE ENFORCEMENT Expenses								
10 Personnel Expenditures								
001-2750-524 GENERAL FUND PUBLIC SAFETY PROTECTIVE INSPECTION								
11-00 EXECUTIVE SALARIES	7,577	8,542	8,480	8,480	8,995			39,270
12-00 REGULAR SALARIES	257,058	247,062	286,680	220,680	212,388			467,450
Proposal #2961 - Code Enforcement Inspectors (2)						3	46,750	
Current Positions						1	433,380	
Longevity Pay						1	320	
Vacancy Reduction						1	-13,000	
14-00 OVERTIME	2,953	1,116	1,000	1,000	667			2,000
Overtime for staff						1	2,000	
15-08 SPECIAL PAY CLOTHING/CLEANING ALLOW	0	180	0	0	540			0
21-00 FICA	19,706	19,118	22,180	16,180	16,631			37,990
Proposal #2961 - Code Enforcement Inspectors (2)						3	3,590	
Current Positions						1	35,220	
Longevity Pay						1	20	
Overtime						1	150	
Vacancy Reduction						1	-990	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	34,632	36,640	41,860	31,860	31,586			78,940
Proposal #2961 - Code Enforcement Inspectors (2)						3	6,530	
Current Positions						1	73,860	
Longevity Pay						1	40	
Overtime						1	280	
Vacancy Reduction						1	-1,770	
23-00 INSURANCE-HEALTH	57,870	52,850	52,580	52,580	42,366			91,260
Proposal #2961 - Code Enforcement Inspectors (2)						3	12,710	
Current positions						1	78,550	
23-02 INSURANCE-HEALTH VISION CARE	330	319	390	390	242			370
Proposal #2961 - Code Enforcement Inspectors (2)						3	50	
Current positions						1	320	
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	5,061	5,177	5,080	5,080	3,843			6,510
Proposal #2961 - Code Enforcement Inspectors (2)						3	710	
Current positions						1	5,800	
24-00 WORKERS' COMPENSATION	1,110	1,670	2,850	2,850	2,850			1,810
Sub Total of 10 Personnel Expenditures	**386,297**	**372,674**	**421,100**	**339,100**	**320,108**			**725,600**
30 Operating Expenditures								
001-2750-524 GENERAL FUND PUBLIC SAFETY PROTECTIVE INSPECTION								
34-00 OTHER CONTRACTED SERVICES	18,510	75,221	150,000	150,000	79,582			300,000
Contractor abatement to bring violations into compliance						1	300,000	
40-00 TRAVEL AND PER DIEM	93	0	0	0	0			0

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
2750 CODE ENFORCEMENT Expenses								
30 Operating Expenditures								
001-2750-524 GENERAL FUND PUBLIC SAFETY PROTECTIVE INSPECTION								
41-00 COMMUNICATION SERVICES	4,613	5,405	4,700	4,700	3,960			5,400
Proposal #2961 - Code Enforcement Inspectors (2)						3	400	
Current Positions						1	5,000	
44-00 RENTALS & LEASES	3,556	2,763	3,700	3,700	2,893			3,500
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	0	0	2,050	2,050	0			0
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	2,610	2,910	4,110	4,110	4,110			5,360
46-51 REPAIR & MAINTENANCE FLEET - LABOR	3,691	4,271	3,980	3,980	2,804			4,450
46-52 REPAIR & MAINTENANCE FLEET - PARTS	3,380	5,124	2,940	2,940	2,423			5,470
47-00 PRINTING & BINDING	540	224	1,500	1,500	497			1,500
Additional staff and increasing information materials						1	1,500	
48-00 PROMOTIONAL ACTIVITIES	441	484	500	500	436			800
49-00 OTHER CURRENT CHARGES	0	551	0	0	191			0
49-01 OTHER CURRENT CHARGES BANK AND TRANSACTION FEES, TRANSFERS	3,487	4,539	4,000	1,000	1,435			4,000
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	0	1,791	0	5,209	4,929			5,000
Simplifile software license						1	5,000	
51-00 OFFICE SUPPLIES	2,413	1,084	3,150	2,150	1,014			3,500
Additional staff and informational materials						1	3,500	
52-02 OPERATING SUPPLIES FUEL	10,176	9,177	10,970	5,970	3,565			12,830
52-07 OPERATING SUPPLIES UNIFORMS	947	1,378	2,000	2,000	425			2,000
Current Positions						1	2,000	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	2,349	616	4,640	4,640	2,782			2,500
Base Budget						1	2,500	
54-00 BOOKS, PUBLIC, SUBS, MEMB	2,693	2,048	2,560	2,560	2,642			6,000
Annual Subscription E-Certify software - increase in case documentation & mailing notifications						1	6,000	
55-00 TRAINING & EDUCATION	770	0	0	0	0			0
Sub Total of 30 Operating Expenditures	**60,268**	**117,586**	**200,800**	**197,009**	**113,689**			**362,310**
60 Capital Outlay								
001-2750-524 GENERAL FUND PUBLIC SAFETY PROTECTIVE INSPECTION								
64-00 CAPITAL MACHINERY & EQUIP	3,294	0	0	90,000	0			0
Sub Total of 60 Capital Outlay	**3,294**	**0**	**0**	**90,000**	**0**			**0**
Sub Total of 27 BUILDING	**449,858**	**490,260**	**621,900**	**626,109**	**433,797**			**1,087,910**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
3036 PARKS & RECREATION Expenses								
10 Personnel Expenditures								
001-3036-572 GENERAL FUND CULTURE/RECREATION PARKS & RECREATION								
11-00 EXECUTIVE SALARIES	155,912	0	0	0	0			0
12-00 REGULAR SALARIES	1,169,830	982,566	1,015,150	1,015,150	940,123			1,093,390
Camp Programs						1	137,800	
Current Positions						1	938,990	
Proposal #2953 - GMAC Summer Camp Expansion - Salaries						3	14,400	
Longevity Pay						1	1,270	
Proposal #2952 - Spring Break Camp - Salaries						3	1,400	
Vacancy Reduction						1	-470	
14-00 OVERTIME	17,463	10,243	7,000	7,000	19,165			7,420
21-00 FICA	99,929	74,263	77,120	77,120	72,251			83,010
Current Positions						1	70,620	
FICA for Camp Program						1	10,540	
FICA for Overtime						1	570	
Proposal #2953 - GMAC Summer Camp Expansion - FICA						3	1,110	
Longevity Pay						1	100	
Proposal #2952 - Spring Break Camp - FICA						3	110	
Vacancy Reduction						1	-40	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	183,218	116,754	121,070	121,070	115,767			132,890
Current Positions						1	131,740	
FRS for Overtime						1	1,040	
Longevity Pay						1	170	
Vacancy Reduction						1	-60	
23-00 INSURANCE-HEALTH	244,420	222,820	226,410	226,410	199,708			248,950
23-02 INSURANCE-HEALTH VISION CARE	1,258	1,100	1,230	1,230	927			990
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	17,380	16,244	14,030	14,030	14,217			14,910
24-00 WORKERS' COMPENSATION	10,530	10,740	18,340	18,340	18,340			11,620
Sub Total of 10 Personnel Expenditures	**1,899,941**	**1,434,731**	**1,480,350**	**1,480,350**	**1,380,497**			**1,593,180**
30 Operating Expenditures								
001-3036-572 GENERAL FUND CULTURE/RECREATION PARKS & RECREATION								
31-05 PROFESSIONAL SERVICES OTHER	3,200	240	0	0	0			0
34-00 OTHER CONTRACTED SERVICES	123,510	149,721	160,360	160,360	152,655			185,760
Armored Car Services						1	960	
Athletic Officials Services						1	5,000	
Athletic or Recreation Programs						1	6,500	
Camp Programs Bus Transportation						1	21,000	
Class or Program Instructors						1	20,000	
Proposal #3137 - PR-3137 - Drug Free Youth Program						3	22,400	
Signature Event Services						1	109,900	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
3036 PARKS & RECREATION Expenses								
30 Operating Expenditures								
001-3036-572 GENERAL FUND CULTURE/RECREATION PARKS & RECREATION								
40-00 TRAVEL AND PER DIEM	1,025	1,006	2,410	2,410	926			2,440
Florida Parks & Recreation Association Conference (5 employees)						1	2,440	
41-00 COMMUNICATION SERVICES	3,391	3,109	2,450	2,450	2,687			2,450
Cell Phone Service for Staff						1	2,450	
44-00 RENTALS & LEASES	24,858	21,803	23,850	16,013	16,921			24,130
Camp Program Rentals						1	3,500	
Copier Leases & Copy Charges at MFCC & GMAC						1	5,800	
Program & Event Rentals						1	2,700	
Signature Event Rentals						1	12,130	
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	4,030	316	500	500	424			500
Badge & Receipt Printer Supplies						1	500	
46-04 REPAIR & MAINTENANCE BUILDINGS	7,925	725,800	12,480	931,743	928,326			12,480
Basketball System Repairs & Parts for MFCC / GMAC						1	5,000	
Fitness Equipment Repairs & Maintenance MFCC / GMAC						1	7,480	
46-09 REPAIR & MAINTENANCE R&M LANDSCAPING	447	0	0	0	0			0
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	980	980	520	520	520			1,630
46-51 REPAIR & MAINTENANCE FLEET - LABOR	1,211	2,645	1,420	1,420	439			1,390
46-52 REPAIR & MAINTENANCE FLEET - PARTS	592	1,729	1,970	1,970	489			1,970
47-00 PRINTING & BINDING	18,773	710	1,450	1,450	644			1,450
Events, Activities, Programs & Guide Printing						1	1,450	
48-00 PROMOTIONAL ACTIVITIES	3,004	0	0	0	0			0
49-01 OTHER CURRENT CHARGES BANK AND TRANSACTION FEES, TRANSFERS	10,388	11,195	14,250	14,250	15,911			14,250
49-02 OTHER CURRENT CHARGES CASH OVER AND SHORT	38	-462	0	0	-85			0
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	9,544	4,659	0	0	6			0
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	5,134	1,010	2,250	2,250	1,550			2,250
Outdoor Movie Licenses						1	1,800	
Sarasota County Health Dept. Permits for Portable Restroom Rentals						1	450	
49-69 OTHER CURRENT CHARGES FOOD	13,496	14,247	15,980	15,980	12,639			15,780
Camp Programs						1	1,650	
Programs & Events						1	4,350	
Signature Events						1	9,780	
51-00 OFFICE SUPPLIES	6,282	2,004	3,990	3,990	3,157			3,990
Copy paper						1	750	
Membership Cards, Key Fobs						1	850	
Office Supplies for Recreation Staff						1	2,390	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
3036 PARKS & RECREATION Expenses								
30 Operating Expenditures								
001-3036-572 GENERAL FUND CULTURE/RECREATION PARKS & RECREATION								
52-01 OPERATING SUPPLIES OTHER OPERATING SUPPLIES	68,253	60,052	70,650	70,650	59,181			96,250
Athletic Supplies (Facility, Programs & Leagues)						1	8,000	
Camp field trips & program supplies						1	39,650	
Facility Supplies (storage, signage, cleaning supplies)						1	7,500	
First Aid & hurricane supplies						1	500	
Proposal #2953 - GMAC Summer Camp Expansion - Field Trips						3	2,500	
Proposal #3137 - PR 3137 - Drug Free Youth Program						3	21,100	
Programs & Event Supplies						1	9,800	
Signature Event Supplies						1	6,700	
Proposal #2952 - Spring Break Camp - Supplies						3	500	
52-02 OPERATING SUPPLIES FUEL	1,206	1,821	1,270	1,270	1,211			2,080
52-07 OPERATING SUPPLIES UNIFORMS	2,991	2,049	2,500	2,500	2,752			2,780
Camp Counselors						1	1,000	
Staff shirts (replace as necessary)						1	1,780	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	25,937	19,318	0	7,837	7,840			12,000
Proposal #3068 - E-Sports Lounge						3	12,000	
54-00 BOOKS, PUBLIC, SUBS, MEMB	11,288	1,260	3,710	3,710	6,468			10,710
American Camp Association Accreditation						1	2,000	
City Data Subscription						1	5,000	
Florida Recreation & Parks Association Memberships						1	960	
Lightning Detection Monitoring subscription						1	1,700	
Rain Out Line Subscription						1	400	
Spotify						1	100	
When to Work						1	550	
55-00 TRAINING & EDUCATION	7,319	3,497	5,200	5,200	4,455			5,200
First Aid / CPR training						1	350	
Florida Recreation & Parks Assn Conference & Staff CEU classes/workshops						1	2,800	
Professional Development Classes						1	2,050	
Sub Total of 30 Operating Expenditures	**354,821**	**1,028,710**	**327,210**	**1,246,473**	**1,219,117**			**399,490**
60 Capital Outlay								
001-3036-572 GENERAL FUND CULTURE/RECREATION PARKS & RECREATION								
63-00 IMPROVE OTHER THAN BLDGS	0	10,000	0	0	0			0
64-00 CAPITAL MACHINERY & EQUIP	28,212	0	0	55,000	0			0
Sub Total of 60 Capital Outlay	**28,212**	**10,000**	**0**	**55,000**	**0**			**0**
Sub Total of 30 PUBLIC SERVICES	**2,282,973**	**2,473,441**	**1,807,560**	**2,781,823**	**2,599,614**			**1,992,670**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
3037 AQUATIC CENTER Expenses								
10 Personnel Expenditures								
001-3037-572 GENERAL FUND CULTURE/RECREATION PARKS & RECREATION								
12-00 REGULAR SALARIES	953,082	1,054,583	1,208,220	1,187,220	1,053,326			1,209,400
Current Positions						1	832,020	
Seasonal Lifeguards						1	385,700	
Vacancy Reduction						1	-8,320	
14-00 OVERTIME	9,051	8,737	13,000	13,000	8,969			12,000
15-08 SPECIAL PAY CLOTHING/CLEANING ALLOW	0	0	0	0	480			0
21-00 FICA	73,385	79,992	92,240	92,240	80,663			92,950
Current Positions						1	63,160	
FICA for Overtime						1	920	
FICA for Seasonal						1	29,510	
Vacancy Reduction						1	-640	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	71,541	85,928	112,710	112,710	79,387			117,280
Current Positions						1	116,730	
FRS for Overtime						1	1,680	
Vacancy Reduction						1	-1,130	
23-00 INSURANCE-HEALTH	134,220	100,566	136,900	136,900	110,113			146,660
23-02 INSURANCE-HEALTH VISION CARE	358	486	630	630	495			580
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	5,654	7,615	7,900	7,900	7,766			8,530
24-00 WORKERS' COMPENSATION	3,190	4,790	8,180	8,180	8,180			5,180
Sub Total of 10 Personnel Expenditures	**1,250,481**	**1,342,698**	**1,579,780**	**1,558,780**	**1,349,379**			**1,592,580**
30 Operating Expenditures								
001-3037-572 GENERAL FUND CULTURE/RECREATION PARKS & RECREATION								
31-05 PROFESSIONAL SERVICES OTHER	6,120	2,090	1,500	1,500	0			1,900
Affidavit for Slide Certification						1	1,900	
34-00 OTHER CONTRACTED SERVICES	5,895	6,920	8,370	8,370	8,814			7,370
Armored Car Service						1	960	
Facility Audits through Councilman Hunsaker						1	4,410	
Instructor Agreements						1	500	
Learn to Swim Facility Fee						1	650	
Swim with Santa Service						1	850	
40-00 TRAVEL AND PER DIEM	487	1,468	1,690	1,690	815			2,690
Florida Recreation & Park Association Conference						1	1,280	
National Recreation & Parks Association - Professional Development						1	1,410	
41-00 COMMUNICATION SERVICES	1,704	3,023	2,520	2,520	2,440			3,130
Cell Phone & iPad Service for Aquatics Staff						1	3,130	
43-01 UTILITY SERVICES WATER & SEWER	22,244	30,454	35,000	35,000	27,117			34,000
43-02 UTILITY SERVICES ELECTRICITY	95,978	98,522	100,000	100,000	90,656			108,000

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
3037 AQUATIC CENTER Expenses								
30 Operating Expenditures								
001-3037-572 GENERAL FUND CULTURE/RECREATION PARKS & RECREATION								
44-00 RENTALS & LEASES	7,088	8,906	8,660	8,660	6,836			9,970
CES Online Monitoring Access						1	800	
CO2 tank rentals						1	1,980	
Copier Lease & Copy Charges						1	2,400	
Pool Vacuum Lease						1	4,790	
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	864	648	1,700	1,700	532			1,200
Printer Supplies						1	1,200	
46-03 REPAIR & MAINTENANCE R&M VEHICLES & EQUIPMENT	10,810	99,196	16,500	37,501	43,099			15,500
General Equipment Maintenance (NPAC & Atwater)						1	8,500	
General Equipment Maintenance Supplies						1	7,000	
46-04 REPAIR & MAINTENANCE BUILDINGS	26,752	144,138	48,560	1,064,815	471,401			48,560
General Facility Repairs						1	17,000	
Preventative Maintenance NPAC / Atwater Splash Pad						1	31,560	
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	0	0	0	0	0			1,630
46-51 REPAIR & MAINTENANCE FLEET - LABOR	0	982	0	0	1,028			3,990
46-52 REPAIR & MAINTENANCE FLEET - PARTS	0	378	0	0	219			2,190
47-00 PRINTING & BINDING	1,583	216	1,500	1,500	197			1,500
Printing for Site Signage, Brochures, and Banners						1	1,500	
48-00 PROMOTIONAL ACTIVITIES	1,217	800	0	0	0			0
49-01 OTHER CURRENT CHARGES BANK AND TRANSACTION FEES, TRANSFERS	19,614	23,109	19,000	19,000	19,810			22,000
49-02 OTHER CURRENT CHARGES CASH OVER AND SHORT	0	0	0	0	-45			0
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	403	1,557	0	0	0			0
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	6,651	3,501	3,490	3,490	3,501			3,490
Atwater Park Splash Pad Operating Permit						1	280	
DBPR Concession Operating License						1	280	
Department of Agriculture Permit for Slides						1	1,850	
Department of Health Licensing Fee						1	1,080	
49-69 OTHER CURRENT CHARGES FOOD	107	436	600	600	201			500
Event and program supplies						1	500	
49-72 OTHER CURRENT CHARGES PAYMENT	3,317	2,748	3,960	3,960	3,345			4,360
51-00 OFFICE SUPPLIES	807	979	1,000	1,000	1,085			1,000

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
3037 AQUATIC CENTER Expenses								
30 Operating Expenditures								
001-3037-572 GENERAL FUND CULTURE/RECREATION PARKS & RECREATION								
52-01 OPERATING SUPPLIES OTHER OPERATING SUPPLIES	10,409	16,766	12,900	12,900	13,146			12,900
Cleaning Supplies for Pools and Restrooms						1	1,400	
Event & Program Supplies						1	3,500	
Facility & Lifeguard Supplies						1	5,000	
First Aid Supplies						1	3,000	
52-02 OPERATING SUPPLIES FUEL	630	1,082	4,450	4,450	1,130			1,000
52-05 OPERATING SUPPLIES CHEMICALS	119,646	124,729	133,900	133,900	126,211			133,900
Atwater Splash Pad chemicals						1	5,000	
Chlorine, PH Buffer, and additional chemicals						1	128,900	
52-07 OPERATING SUPPLIES UNIFORMS	5,413	8,771	9,500	9,500	8,627			9,500
Lifeguard and Staff Uniforms						1	9,500	
52-09 Concessions	78,411	74,354	85,000	85,000	71,930			85,000
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	13,993	13,586	16,000	16,000	26,115			16,000
Pool Equipment (Poles, Life Jackets, Pool Noodles)						1	10,000	
Umbrella Replacements (Lifeguard & Tables)						1	6,000	
54-00 BOOKS, PUBLIC, SUBS, MEMB	3,612	4,632	5,580	5,580	6,391			4,280
Aquatic Documentation Software (initial subscription renewal)						1	1,200	
Association of Aquatic Professionals - Membership						1	40	
Florida Recreation & Parks Association Memberships						1	390	
Lightning Detection Monitoring (initial subscription renewal)						1	500	
National Recreation and Park Association Membership						1	350	
Neptune Radio subscription						1	1,200	
When to Work Subscription						1	600	
55-00 TRAINING & EDUCATION	9,703	7,354	9,000	9,000	6,439			9,750
Aquatics Facility Operator Certification						1	300	
FRPA / NRPA Conference						1	900	
National Recreation & Parks Association - Professional Development						1	1,000	
Staff training and Staff certifications						1	7,550	
001-3037-573 GENERAL FUND CULTURAL SERVICES CULTURE/RECREATION								
49-22 OTHER CURRENT CHARGES NON-CAPITAL WORKS OF ART	460	0	0	0	0			0
Sub Total of 30 Operating Expenditures	**453,918**	**681,346**	**530,380**	**1,567,636**	**941,042**			**545,310**
60 Capital Outlay								
001-3037-572 GENERAL FUND CULTURE/RECREATION PARKS & RECREATION								
63-00 IMPROVE OTHER THAN BLDGS	0	0	0	0	0			0
Sub Total of 60 Capital Outlay	**0**	**0**	**0**	**0**	**0**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
Sub Total of 30 PUBLIC SERVICES	**1,704,399**	**2,024,044**	**2,110,160**	**3,126,416**	**2,290,421**			**2,137,890**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
3038 PARKS MAINTENANCE Expenses								
10 Personnel Expenditures								
001-3038-572 GENERAL FUND CULTURE/RECREATION PARKS & RECREATION								
12-00 REGULAR SALARIES	814,751	872,533	1,007,080	907,080	873,049			1,009,860
Current Positions						1	1,019,740	
Longevity Pay						1	320	
Vacancy Reduction						1	-10,200	
14-00 OVERTIME	8,710	4,868	10,000	10,000	7,870			0
15-08 SPECIAL PAY CLOTHING/CLEANING ALLOW	3,120	3,360	3,840	3,840	3,240			3,120
21-00 FICA	60,445	64,706	75,370	75,370	64,050			73,900
Current Positions						1	74,660	
Longevity Pay						1	20	
Vacancy Reduction						1	-780	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	108,019	123,061	142,430	142,430	122,375			141,720
Current Positions						1	143,070	
Longevity Pay						1	40	
Vacancy Reduction						1	-1,390	
23-00 INSURANCE-HEALTH	205,120	225,740	266,480	266,480	240,663			293,330
23-02 INSURANCE-HEALTH VISION CARE	974	949	1,190	1,190	1,114			1,150
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	13,321	14,226	13,880	13,880	14,524			15,090
24-00 WORKERS' COMPENSATION	7,020	10,530	17,990	17,990	17,990			11,400
Sub Total of 10 Personnel Expenditures	**1,221,480**	**1,319,972**	**1,538,260**	**1,438,260**	**1,344,875**			**1,549,570**
30 Operating Expenditures								
001-3038-572 GENERAL FUND CULTURE/RECREATION PARKS & RECREATION								
31-05 PROFESSIONAL SERVICES OTHER	0	3,750	150	150	0			150
Annual Drivers License Review						1	150	
34-00 OTHER CONTRACTED SERVICES	217,804	239,809	258,300	281,300	208,796			277,200
Cleaning Service for Park Restrooms/Trash Pickup						1	164,000	
Contracted Specialty Field Maintenance						1	50,000	
Environmental Park Restroom Pumping						1	2,500	
Environmental Park Water Testing Services						1	4,500	
Irrigation Repair Service (outsourced)						1	20,000	
Parks & Recreation Mobile Security Camera						1	20,200	
Plumbing Services (outsourced)						1	10,000	
Pump Maintenance Annual Service Contract (outsourced)						1	6,000	
40-00 TRAVEL AND PER DIEM	446	909	1,400	1,400	338			3,540
Florida Recreation & Parks Assn (FRPA) Conference						1	640	
Sports Turf Managers Assn (STMA) Conference						1	1,950	
Staff Professional Development & Training						1	950	
41-00 COMMUNICATION SERVICES	10,094	12,176	10,380	10,380	3,687			10,380
Cell Phone Service						1	3,440	
iPad Cell Service (Lucity)						1	6,940	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
3038 PARKS MAINTENANCE Expenses								
30 Operating Expenditures								
001-3038-572 GENERAL FUND CULTURE/RECREATION PARKS & RECREATION								
44-00 RENTALS & LEASES	1,735	7,403	1,650	27,419	23,832			22,850
Proposal #3065 - BP 3065 - Mobile Security Camera						3	20,200	
Copier Lease & Copy Charges						1	1,650	
Equipment Rental						1	1,000	
46-03 REPAIR & MAINTENANCE R&M VEHICLES & EQUIPMENT	101,567	386,258	136,200	4,912,214	3,291,953			136,200
Athletic Field Amenity Equipment						1	37,000	
Fence Repairs & New Fence Installation						1	35,000	
Irrigation Repairs						1	15,000	
Kayak Launch / Portage Repairs						1	5,000	
Lighting & Electrical Repairs						1	25,000	
Outsourced Repairs						1	11,700	
Playground Equipment Repair Parts						1	7,500	
46-04 REPAIR & MAINTENANCE BUILDINGS	56,146	126,127	0	155,653	65,506			0
46-09 REPAIR & MAINTENANCE R&M LANDSCAPING	236,501	283,684	296,200	289,200	255,129			302,200
Athletic Field Fertilizer						1	35,000	
Athletic Field Landscape Materials						1	40,000	
Landscape Chemicals (herbicide, pesticide, specialty)						1	48,000	
Mulch Refresh for Park Locations						1	15,000	
Outsourced Mowing Services						1	76,000	
Plants & Landscaping Materials						1	10,000	
Playground Fall Zone Material - Fibar						1	34,000	
Shell & Gravel for Grading Parking Areas						1	9,200	
Tree Trimming, Removal, & Stump Grinding						1	35,000	
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	43,280	50,010	67,620	67,620	67,620			86,340
46-51 REPAIR & MAINTENANCE FLEET - LABOR	38,850	45,711	71,300	71,300	38,564			78,430
46-52 REPAIR & MAINTENANCE FLEET - PARTS	28,217	34,221	43,800	43,800	31,739			36,270
46-53 REPAIR & MAINTENANCE FLEET - OUTSOURCED	4,245	2,293	8,540	8,540	0			8,540
47-00 PRINTING & BINDING	409	3,732	1,400	1,400	3,222			1,400
Athletic Field / Park Signs						1	1,400	
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	715	2,453	1,750	1,750	1,860			1,750
Environmental Park Water Permit						1	150	
Staff Certifications & Licenses						1	1,600	
49-69 OTHER CURRENT CHARGES FOOD	482	489	500	500	493			500
Hydration Drinks						1	500	
51-00 OFFICE SUPPLIES	434	408	600	600	592			600
Office Supplies						1	600	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
3038 PARKS MAINTENANCE Expenses								
30 Operating Expenditures								
001-3038-572 GENERAL FUND CULTURE/RECREATION PARKS & RECREATION								
52-00 OPERATING SUPPLIES	52,614	55,397	52,300	52,300	55,147			59,300
Dog Friendly Park Supplies						1	4,800	
Field Prep & Maintenance Supplies						1	25,000	
First Aid Supplies						1	500	
Minor Maintenance/Repair Supplies / Hand Tools						1	21,000	
Playground Surface Sealant						1	6,000	
Safety Equipment/PPE						1	1,000	
Special Event Supplies						1	1,000	
52-02 OPERATING SUPPLIES FUEL	40,408	41,712	47,060	47,060	31,326			47,210
52-07 OPERATING SUPPLIES UNIFORMS	1,491	3,319	3,620	3,620	3,349			3,620
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	27,691	165,244	76,000	153,000	72,108			76,100
Handheld Power Equipment Replacements						1	7,500	
Mower & Lawn Equipment Maintenance Parts						1	16,500	
PProgramPAI - Park Amenities Program						4	50,000	
Replacement iPads						1	1,100	
Replacement phone and iPad accessories						1	400	
Replacement phones						1	600	
54-00 BOOKS, PUBLIC, SUBS, MEMB	690	911	9,940	9,940	14,175			9,940
Florida Parks & Recreation Assn (FRPA) Membership						1	900	
Samsara GPS Monitoring Service Subscription						1	3,000	
South Florida Sports Turf Managers Association Membership						1	50	
Sports Field Management Association						1	130	
Weathermatic Irrigation Controllers Subscription						1	5,860	
55-00 TRAINING & EDUCATION	1,500	3,260	3,410	3,410	4,215			5,260
Florida Recreation & Parks Assn (FRPA) Conference						1	550	
Pesticide and BMP Training (CEUs)						1	1,960	
Professional Development Classes						1	2,250	
Sports Turf Management Assn (STMA) Conference						1	500	
Sub Total of 30 Operating Expenditures	**865,317**	**1,469,274**	**1,092,120**	**6,142,556**	**4,173,653**			**1,167,780**
60 Capital Outlay								
001-3038-572 GENERAL FUND CULTURE/RECREATION PARKS & RECREATION								
62-00 BUILDINGS	0	511,459	0	121,698	89,777			0
63-00 IMPROVE OTHER THAN BLDGS	0	12,112	30,000	122,000	20,500			30,000
Sports Court Resurfacing & Fencing per Replacement Schedule						1	30,000	
64-00 CAPITAL MACHINERY & EQUIP	17,494	114,830	0	254,760	32,045			0
Sub Total of 60 Capital Outlay	**17,494**	**638,401**	**30,000**	**498,458**	**142,322**			**30,000**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
Sub Total of 30 PUBLIC SERVICES	**2,104,291**	**3,427,648**	**2,660,380**	**8,079,274**	**5,660,850**			**2,747,350**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
3039 PARKS ADMINISTRATION Expenses								
10 Personnel Expenditures								
001-3039-572 Parks Administration								
11-00 EXECUTIVE SALARIES	0	169,801	175,890	175,890	168,913			187,530
12-00 REGULAR SALARIES	0	400,644	476,800	476,800	486,633			549,500
Current positions						1	547,870	
Longevity Pay						1	1,900	
Vacancy Reduction						1	-270	
21-00 FICA	0	42,239	48,080	48,080	48,393			54,050
Current						1	53,920	
Longevity Pay						1	150	
Vacancy Reduction						1	-20	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	0	113,022	123,130	123,130	124,711			139,410
Current Positions						1	139,180	
Longevity Pay						1	270	
Vacancy Reduction						1	-40	
23-00 INSURANCE-HEALTH	0	85,964	111,790	111,790	97,602			105,240
23-02 INSURANCE-HEALTH VISION CARE	0	374	490	490	434			410
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	0	5,728	6,850	6,850	6,304			7,040
24-00 WORKERS' COMPENSATION	0	5,060	8,640	8,640	8,640			5,470
27-00 EDUCATIONAL ASSISTANCE	0	0	2,500	2,500	350			0
Sub Total of 10 Personnel Expenditures	**0**	**822,833**	**954,170**	**954,170**	**941,979**			**1,048,650**
30 Operating Expenditures								
001-3039-572 Parks Administration								
31-05 PROFESSIONAL SERVICES OTHER	0	0	1,500	1,500	0			0
31-06 PROFESSIONAL SERVICES CONSULTANTS	0	0	0	0	0			39,290
Proposal #3215 - Impact Fee Study						3	39,290	
40-00 TRAVEL AND PER DIEM	0	4,689	4,400	4,400	3,531			6,450
Florida City & County Management Association (FCCMA) Conference						1	850	
Florida Festival & Events Association Conference						1	700	
Florida Parks & Recreation Assn Annual Conference						1	2,800	
National Recreation & Park Assn Conference						1	2,100	
41-00 COMMUNICATION SERVICES	0	3,029	2,820	2,820	2,843			3,780
Cell phone Service						1	3,780	
44-00 RENTALS & LEASES	0	3,852	2,880	2,880	2,895			3,500
Copier Lease & Copy Charges						1	3,500	
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	0	2,134	2,500	2,500	2,183			3,000
Plotter Ink & Plotter Print Heads						1	3,000	
46-04 REPAIR & MAINTENANCE BUILDINGS	0	0	0	25,000	24,826			0

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
3039 PARKS ADMINISTRATION Expenses								
30 Operating Expenditures								
001-3039-572 Parks Administration								
46-09 REPAIR & MAINTENANCE R&M LANDSCAPING	0	0	600	600	0			600
Tribute Program - Trees						1	600	
47-00 PRINTING & BINDING	0	16,753	18,850	18,850	13,865			18,850
Event, Activity, Program Guides & Printing Services						1	850	
Playbook Semi-Annual Printing						1	18,000	
48-00 PROMOTIONAL ACTIVITIES	0	2,394	3,200	3,200	3,828			3,200
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	0	5,765	23,140	23,140	15,203			25,000
Digital Marketing & Advertisements						1	7,000	
Radio / Broadcast Media Advertising						1	15,000	
School Age Direct Marketing						1	3,000	
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	0	3,639	3,870	3,870	3,883			4,160
Broadcast Music Licenses						1	3,920	
Professional Accreditation Support Submission						1	240	
49-69 OTHER CURRENT CHARGES FOOD	0	328	250	250	52			250
CIP Community Celebrations / Public Meetings						1	250	
51-00 OFFICE SUPPLIES	0	3,438	2,580	2,580	3,475			2,350
Office Supplies						1	750	
Plotter & Copy Paper						1	1,600	
52-01 OPERATING SUPPLIES OTHER OPERATING SUPPLIES	0	812	750	750	620			4,600
CIP Community Celebrations / Public Meetings						1	250	
First Aid & hurricane supplies						1	250	
Foam boards for signage						1	680	
Program Supplies						1	3,020	
Snipe Signs for Advertising (blank)						1	400	
52-07 OPERATING SUPPLIES UNIFORMS	0	83	250	250	269			750
Staff Uniform Shirts						1	750	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	0	1,527	1,950	1,950	5,274			21,170
P21VET - Circle of Honor - Tribute Bricks						4	17,500	
Technology Replacements						1	1,720	
Tribute Program - Benches, Pavers						1	1,950	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
3039 PARKS ADMINISTRATION Expenses								
30 Operating Expenditures								
001-3039-572 Parks Administration								
54-00 BOOKS, PUBLIC, SUBS, MEMB	0	7,326	7,150	7,150	4,896			5,270
Adobe Creative Suites Subscription						1	1,400	
Adobe Pro subscription						1	100	
Canva Pro subscription						1	180	
Chat GPT subscription						1	240	
Florida City & County Management Association (FCCMA) Membership						1	150	
Florida Festival & Events Assn membership						1	500	
Florida Parks & Recreation Assn Agency & Staff Memberships						1	960	
National Parks & Recreation Assn memberships						1	1,040	
Wonder Idea subscription						1	150	
YoDeck Subscription						1	550	
55-00 TRAINING & EDUCATION	0	4,560	5,370	5,370	2,921			6,340
Chamber Events / Lunch & Learn						1	390	
Florida City & County Management Association (FCCMA) Conference						1	660	
Florida Festival & Event Assn Conference						1	600	
Florida Parks & Recreation Assn Annual Conference						1	2,800	
National Recreation & Park Assn Conf						1	1,390	
Professional Development Classes						1	500	
Sub Total of 30 Operating Expenditures	**0**	**60,330**	**82,060**	**107,060**	**90,564**			**148,560**
Sub Total of 30 PUBLIC SERVICES	**0**	**883,162**	**1,036,230**	**1,061,230**	**1,032,543**			**1,197,210**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
001 GENERAL FUND								
9100 NON-DEPARTMENTAL Expenses								
10 Personnel Expenditures								
001-9100-513 GENERAL FUND GEN GOVT SERVICES FINANCIAL & ADMINISTRATIV								
25-00 UNEMPLOYMENT COMPENSATION	4,567	1,746	10,000	10,000	1,453			10,000
Sub Total of 10 Personnel Expenditures	**4,567**	**1,746**	**10,000**	**10,000**	**1,453**			**10,000**
30 Operating Expenditures								
001-9100-513 GENERAL FUND GEN GOVT SERVICES FINANCIAL & ADMINISTRATIV								
31-05 PROFESSIONAL SERVICES OTHER	116,101	111,813	143,000	145,600	88,489			143,000
PFM						1	100,000	
TRUIST BANK						1	19,000	
TRUIST CUSTODY						1	24,000	
42-00 POSTAGE & MAILING	50,516	41,119	40,000	40,000	56,401			40,000
Base Budget						1	40,000	
45-00 INSURANCE	770,140	1,128,590	1,345,070	1,345,070	1,345,070			1,635,110
49-00 OTHER CURRENT CHARGES	0	0	0	0	2,076			0
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	10,332	32,257	9,400	9,400	9,393			9,400
49-55 OTHER CURRENT CHARGES CONTINGENCY	0	0	50,000	48,000	0			25,000
City Commission's Contingency						1	25,000	
49-56 Contingency-City Manager	0	0	150,000	0	0			0
001-9100-525 GENERAL FUND EMERGENCY MANAGEMENT PUBLIC SAFETY								
31-05 PROFESSIONAL SERVICES OTHER	6,600	6,107	0	15,043	6,600			0
001-9100-541 NON DEPARTMENTAL ROAD & STREET FACILITIES								
46-10 REPAIR & MAINTENANCE - ROAD MAINTENANCE PROG, TREES	0	0	0	2,000,000	2,000,000			0
Sub Total of 30 Operating Expenditures	**953,689**	**1,319,885**	**1,737,470**	**3,603,113**	**3,508,029**			**1,852,510**
90 Interfund Transfers								
001-9100-581 GENERAL FUND OTHER USES INTERFUND TRANSFERS								
01-15 TRANSFERS OUT TO R&R FUND	250,000	250,000	250,000	250,000	250,000			250,000
Non EMS Transfer						1	250,000	
Sub Total of 90 Interfund Transfers	**250,000**	**250,000**	**250,000**	**250,000**	**250,000**			**250,000**
Sub Total of 91 NON-DEPARTMENTAL	**1,208,256**	**1,571,630**	**1,997,470**	**3,863,113**	**3,759,482**			**2,112,510**
Fund 001 Revenue	**70,217,433**	**83,583,115**	**88,774,940**	**105,898,862**	**91,472,133**			**97,455,530**
Fund 001 Expenditure	**66,123,004**	**78,023,595**	**88,774,940**	**105,898,862**	**90,802,543**			**97,455,530**
Fund 001 Balance	**4,094,429**	**5,559,519**	**0**	**0**	**669,590**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
102 INSPECTOR EDUCATION								
0000 REVENUE Revenues								
02 Special Assessments								
102-0000-322 INSPECTOR EDUCATION SPECIAL ASSESSMENTS BUILDING PERMITS								
322.10-00 EDUCATION SURCHARGE	91,455	90,961	86,000	86,000	68,532			86,000
102-0000-329 INSPECTOR EDUCATION SPECIAL ASSESSMENTS OTHER PERMITS AND FEES								
329.50-05 DEPARTMENT OF COMMUNITY AFFAIRS	9,549	7,172	15,000	15,000	36,864			65,000
DCA fees increased due to Accela software, all subcontractors must apply for their permits separately. This new process has increased the number of permits, therefore Is increasing the amount collected for DCA.						1	65,000	
329.50-06 DEPARTMENT BUSINESS PROF REGS	12,033	9,640	25,000	25,000	11,820			65,000
DBPR permit fee increase due to Accela software, all subcontractors must apply for their permits separately. This new process has increased the number of permits, therefore Is increasing the amount collected for DBPR.						1	65,000	
Sub Total of 02 Special Assessments	**113,037**	**107,774**	**126,000**	**126,000**	**117,215**			**216,000**
06 Miscellaneous Revenues								
102-0000-361 INSPECTOR EDUCATION MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	16,309	35,669	30,000	30,000	25,912			30,000
Sub Total of 06 Miscellaneous Revenues	**16,309**	**35,669**	**30,000**	**30,000**	**25,912**			**30,000**
08 Other Sources								
102-0000-389 INSPECTOR EDUCATION OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-114,180	-114,180	0			-201,000
To balance fund						1	-201,000	
Sub Total of 08 Other Sources	**0**	**0**	**-114,180**	**-114,180**	**0**			**-201,000**
Sub Total of 00 NON-DEPARTMENTAL	**129,346**	**143,442**	**41,820**	**41,820**	**143,127**			**45,000**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
102 INSPECTOR EDUCATION								
2700 BUILDING Expenses								
30 Operating Expenditures								
102-2700-524 Building								
40-00 TRAVEL AND PER DIEM	8,818	5,779	16,500	16,500	9,912			16,500
annual conferences & continuing education for staff enforcing the FBC						1	16,500	
54-00 BOOKS, PUBLIC, SUBS, MEMB	12,413	10,181	9,000	9,000	3,777			12,000
code books, training material						1	12,000	
55-00 TRAINING & EDUCATION	11,411	12,063	16,320	16,320	12,002			16,500
continuing education						1	16,500	
Sub Total of 30 Operating Expenditures	**32,642**	**28,023**	**41,820**	**41,820**	**25,691**			**45,000**
Sub Total of 27 BUILDING	**32,642**	**28,023**	**41,820**	**41,820**	**25,691**			**45,000**
Fund 102 Revenue	**129,346**	**143,442**	**41,820**	**41,820**	**143,127**			**45,000**
Fund 102 Expenditure	**32,642**	**28,023**	**41,820**	**41,820**	**25,691**			**45,000**
Fund 102 Balance	**96,704**	**115,419**	**0**	**0**	**117,437**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
105 FL.CONTRABAND FORFEITURE								
0000 REVENUE Revenues								
05 Fines and Forfeits								
105-0000-351 FL.CONTRABAND FORFEITURE FINES AND FORFEITS JUDGEMENTS AND FINES								
351.20-00 CONFISCATED PROPERTY	206,337	158,139	5,400	5,400	-13,074			0
Sub Total of 05 Fines and Forfeits	**206,337**	**158,139**	**5,400**	**5,400**	**-13,074**			**0**
06 Miscellaneous Revenues								
105-0000-361 FL.CONTRABAND FORFEITURE MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	8,044	9,305	7,000	7,000	9,052			7,000
Sub Total of 06 Miscellaneous Revenues	**8,044**	**9,305**	**7,000**	**7,000**	**9,052**			**7,000**
08 Other Sources								
105-0000-389 FL.CONTRABAND FORFEITURE OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-5,080	217,466	0			0
Sub Total of 08 Other Sources	**0**	**0**	**-5,080**	**217,466**	**0**			**0**
Sub Total of 00 NON-DEPARTMENTAL	**214,381**	**167,444**	**7,320**	**229,866**	**-4,022**			**7,000**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
105 FL.CONTRABAND FORFEITURE								
2100 POLICE Expenses								
30 Operating Expenditures								
105-2100-521 FL.CONTRABAND FORFEITURE PUBLIC SAFETY LAW ENFORCEMENT								
31-00 PROFESSIONAL SERVICES	23,179	0	1,920	32,551	0			0
31-01 PROFESSIONAL SERVICES LEGAL SERVICES	0	3,432	0	0	0			0
34-00 OTHER CONTRACTED SERVICES	0	0	0	0	0			1,500
Proposal #3137 - BP3137 - PR DFY program						3	1,500	
44-00 RENTALS & LEASES	0	0	0	5,406	0			0
46-03 REPAIR & MAINTENANCE R&M VEHICLES & EQUIPMENT	0	5,200	0	5,200	0			0
48-00 PROMOTIONAL ACTIVITIES	4,082	24,426	4,900	24,900	5,429			5,000
Citizens Public Safety Academy						1	4,500	
Volunteer Appreciation						1	500	
49-00 OTHER CURRENT CHARGES	2,225	0	0	0	0			0
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	0	225	0	0	0			0
49-13 OTHER CURRENT CHARGES COMMUNITY ASSISTANCE	22,500	0	0	21,000	22,000			0
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	1,146	436	0	0	115			0
49-20 OTHER CURRENT CHARGES CHILDREN'S SERVICES/NATIONAL NIGHT OUT	4,750	7,831	0	0	924			0
52-01 OPERATING SUPPLIES OTHER OPERATING SUPPLIES	18,350	294	500	500	275			500
HEARTS Program						1	500	
52-07 OPERATING SUPPLIES UNIFORMS	0	0	0	12,773	822			0
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	73,060	17,340	0	77,590	5,481			0
55-00 TRAINING & EDUCATION	0	9,130	0	0	0			0
Sub Total of 30 Operating Expenditures	**149,293**	**68,313**	**7,320**	**179,920**	**35,046**			**7,000**
60 Capital Outlay								
105-2100-521 FL.CONTRABAND FORFEITURE PUBLIC SAFETY LAW ENFORCEMENT								
64-00 CAPITAL MACHINERY & EQUIP	44,956	35,300	0	49,946	9,799			0
Sub Total of 60 Capital Outlay	**44,956**	**35,300**	**0**	**49,946**	**9,799**			**0**
Sub Total of 21 POLICE DEPARTMENT	**194,249**	**103,613**	**7,320**	**229,866**	**44,845**			**7,000**
Fund 105 Revenue	**214,381**	**167,444**	**7,320**	**229,866**	**-4,022**			**7,000**
Fund 105 Expenditure	**194,249**	**103,613**	**7,320**	**229,866**	**44,845**			**7,000**
Fund 105 Balance	**20,133**	**63,830**	**0**	**0**	**-48,867**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
107 ROAD & DRAINAGE DISTRICT								
0000 REVENUE Revenues								
01 Taxes								
107-0000-312 ROAD & DRAINAGE DISTRICT TAXES LOCAL OPT,USE & FUEL TAX								
312.20-00 COUNTY 9th CENT FUEL TAX	354,444	367,586	358,160	358,160	185,931			367,110
312.40-00 1ST LOCAL OPT GAS TAX/1-6	1,999,700	2,058,591	2,012,030	2,012,030	1,827,807			2,062,330
312.43-00 SECOND LOCAL OPTION FUEL TAX/1-5	1,453,722	1,513,388	1,499,180	1,499,180	1,333,203			1,536,660
Sub Total of 01 Taxes	**3,807,866**	**3,939,565**	**3,869,370**	**3,869,370**	**3,346,941**			**3,966,100**
03 Intergovernmental Revenue								
107-0000-331 ROAD & DRAINAGE DISTRICT INTERGOVERNMENTAL REVENUE FEDERAL GRANTS								
331.39-00 OTHER PHYSICAL ENVIRONMEN	0	100,000	0	551,120	2,585,193			0
331.50-02 ECONOMIC ENVIRONMENT FEMA HURRICANE RELIEF	34,706,660	9,463,400	0	1,128,975	1,918,728			0
107-0000-334 ROAD & DRAINAGE DISTRICT INTERGOVERNMENTAL REVENUE STATE GRANTS								
334.39-00 Physical Environment	0	430,964	0	0	0			0
334.40-00 STATE TRANSPORTATION GRNT	0	0	0	1,500,000	0			0
334.50-02 STATE GRANTS/ECONOMIC ENVIRONMENT STATE DISASTER RELIEF	1,069,765	98,222	0	0	10,631			0
334.50-03 STATE GRANT ECONOMIC ENV SB4A	457,731	74,630	0	0	1,369			0
107-0000-335 ROAD & DRAINAGE DISTRICT INTERGOVERNMENTAL REVENUE STATE REVENUE SHARING								
335.12-51 MUNICIPAL REVENUE SHARING-MUNICIPAL GAS TAXES	858,668	787,613	828,080	828,080	765,707			855,760
Adjust revenue to State Projection						1	855,760	
107-0000-337 ROAD & DRAINAGE DISTRICT INTERGOVERNMENTAL REVENUE OTHER GOVT ENTITY CONTRIB								
337.40-00 TRANSPORTATION	88,933	48,550	0	0	0			0
Sub Total of 03 Intergovernmental Revenue	**37,181,756**	**11,003,379**	**828,080**	**4,008,175**	**5,281,627**			**855,760**
04 Charges for Services								
107-0000-343 ROAD & DRAINAGE DISTRICT CHARGES FOR SERVICES PHYSICAL ENVIRONMENT								
343.92-00 COST RECOVERY INCOME	0	0	0	0	3,147			0
107-0000-344 ROAD & DRAINAGE DISTRICT CHARGES FOR SERVICES TRANSPORTATION								
344.10-00 DISTRICT ASSESSMENTS	12,843,019	16,043,082	18,359,790	18,359,790	18,466,380			21,116,090
Assessment Rate Increase 15%						1	2,841,540	
Assessment Revenue						1	18,927,620	
Less 3% for Early Payment Discount						1	-653,070	
344.40-00 DOT AGREEMENTS	169,036	182,238	215,350	215,350	275,502			217,610
FDOT ARX93 - Traffic Signals						1	76,930	
FDOT ASH17 - Lighting US41						1	118,900	
FDOT BEG34 - ROW US41						1	21,780	
344.90-00 DELINQUENT ASSESSMENTS	208,504	19,698	210,000	210,000	22,635			35,000
344.92-00 COST RECOVERY INCOME	0	0	0	0	210			0
344.94-00 CONSTRCTN TRAFFIC RD FEES	2,774,841	4,955,872	4,002,000	4,002,000	4,198,894			4,602,300
Base Budget						1	4,002,000	
Increase Rate by 15%						1	600,300	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
107 ROAD & DRAINAGE DISTRICT								
0000 REVENUE Revenues								
04 Charges for Services								
107-0000-349 ROAD & DRAINAGE DISTRICT CHARGES FOR SERVICES OTHER CHARGES FOR SERVICE								
349.30-00 CITY WIDE FEE ORDINANCES	677,705	600,788	700,000	700,000	653,343			600,000
Sub Total of 04 Charges for Services	**16,673,104**	**21,801,676**	**23,487,140**	**23,487,140**	**23,620,110**			**26,571,000**
06 Miscellaneous Revenues								
107-0000-361 ROAD & DRAINAGE DISTRICT MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	69,697	1,272,967	800,000	800,000	1,273,690			800,000
361.10-05 INTEREST/LEASES	12,334	13,895	0	0	0			0
107-0000-362 ROAD & DRAINAGE DISTRICT MISCELLANEOUS REVENUES RENTAL INCOME								
362.00-00 RENTAL INCOME	49,194	69,733	42,100	42,100	40,092			42,100
T-Mobile Tower Site Lease						1	42,100	
107-0000-364 ROAD & DRAINAGE DISTRICT MISCELLANEOUS REVENUES DISPOSE OF FIXED ASSETS								
364.00-00 DISPOSE OF FIXED ASSETS	175,929	272,200	292,500	292,500	581,810			458,200
Disposal of Assets						1	458,200	
107-0000-365 ROAD & DRAINAGE DISTRICT MISCELLANEOUS REVENUES SALE/RECYCLE OF SURPLUS								
365.00-00 SALE/RECYCLE OF SURPLUS	1,957	6,682	2,000	2,000	4,713			2,000
107-0000-366 ROAD & DRAINAGE DISTRICT MISCELLANEOUS REVENUES CONTRIBUTIONS & DONATIONS								
366.00-00 CONTRIBUTIONS & DONATIONS	0	15,625	10,000	10,000	-2,000			10,000
Contributions for Road-EO						1	10,000	
107-0000-369 ROAD & DRAINAGE DISTRICT MISCELLANEOUS REVENUES OTHER MISC REVENUES								
369.90-00 OTHER MISC REVENUES	1,000	45	0	0	0			0
Sub Total of 06 Miscellaneous Revenues	**310,110**	**1,651,147**	**1,146,600**	**1,146,600**	**1,898,305**			**1,312,300**
08 Other Sources								
107-0000-381 ROAD & DRAINAGE DISTRICT OTHER SOURCES INTERFUND TRANSFER								
381.00-00 INTERFUND TRANSFER	0	2,200,000	0	0	0			0
107-0000-388 ROAD & DRAINAGE DISTRICT OTHER SOURCES PROPERTY LOSS PROCEEDS								
388.20-00 INSURANCE RECOVERIES	19,894	36,575	4,000	4,000	0			20,000
107-0000-389 ROAD & DRAINAGE DISTRICT OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-213,170	15,166,031	0			-1,796,280
To balance fund						1	-1,796,280	
Sub Total of 08 Other Sources	**19,894**	**2,236,575**	**-209,170**	**15,170,031**	**0**			**-1,776,280**
Sub Total of 00 NON-DEPARTMENTAL	**57,992,730**	**40,632,341**	**29,122,020**	**47,681,316**	**34,146,982**			**30,928,880**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
107 ROAD & DRAINAGE DISTRICT								
5000 ROAD & DRAINAGE Expenses								
10 Personnel Expenditures								
107-5000-541 ROAD & DRAINAGE DISTRICT ROAD & STREET FACILITIES ROAD & DRAINAGE								
11-00 EXECUTIVE SALARIES	116,536	121,490	126,110	126,110	122,738			134,450
12-00 REGULAR SALARIES	5,503,926	5,832,313	6,503,010	6,503,010	5,943,321			7,021,800
Proposal #2933 - (2933) RD - One (1) Road and Drainage Assistant Director						3	110,090	
Proposal #2934 - (2934) RD - One (1) Road and Drainage Field Supervisor						3	64,270	
Current Positions						1	7,004,790	
Longevity Pay						1	17,770	
Vacancy Reduction						1	-175,120	
14-00 OVERTIME	329,083	98,530	130,000	230,000	194,967			136,500
15-00 SPECIAL PAY	0	0	0	0	2,100			1,800
15-08 SPECIAL PAY CLOTHING/CLEANING ALLOW	14,352	17,394	16,330	16,330	20,964			16,360
21-00 FICA	437,242	443,626	498,700	498,700	461,523			530,880
Proposal #2933 - (2933) RD - One (1) Road and Drainage Assistant Director						3	8,430	
Proposal #2934 - (2934) RD - One (1) Road and Drainage Field Supervisor						3	4,920	
Current Positions						1	526,770	
Longevity Pay						1	1,360	
Overtime						1	2,800	
Vacancy Reduction						1	-13,400	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	774,592	866,707	963,420	963,420	926,527			1,087,010
Proposal #2933 - (2933) RD - One (1) Road and Drainage Assistant Director						3	15,370	
Proposal #2934 - (2934) RD - One (1) Road and Drainage Field Supervisor						3	8,980	
Current Positions						1	1,064,910	
Longevity Pay						1	2,480	
Overtime						1	19,140	
Vacancy Reduction						1	-23,870	
23-00 INSURANCE-HEALTH	1,227,710	1,377,140	1,668,990	1,668,990	1,384,214			1,781,730
Proposal #2933 - (2933) RD - One (1) Road and Drainage Assistant Director						3	12,220	
Proposal #2934 - (2934) RD - One (1) Road and Drainage Field Supervisor						3	12,220	
Current Positions						1	1,757,290	
23-02 INSURANCE-HEALTH VISION CARE	5,706	5,809	7,090	7,090	6,495			7,170
Proposal #2933 - (2933) RD - One (1) Road and Drainage Assistant Director						3	50	
Proposal #2934 - (2934) RD - One (1) Road and Drainage Field Supervisor						3	50	
Current Positions						1	7,070	
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	80,475	86,549	88,360	88,360	86,001			100,000
Proposal #2933 - (2933) RD - One (1) Road and Drainage Assistant Director						3	880	
Proposal #2934 - (2934) RD - One (1) Road and Drainage Field Supervisor						3	760	
Current Positions						1	98,360	
24-00 WORKERS' COMPENSATION	144,530	216,800	370,300	370,300	370,300			234,590
25-00 UNEMPLOYMENT COMPENSATION	4,125	0	0	0	36			0

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
107 ROAD & DRAINAGE DISTRICT								
5000 ROAD & DRAINAGE Expenses								
10 Personnel Expenditures								
107-5000-541 ROAD & DRAINAGE DISTRICT ROAD & STREET FACILITIES ROAD & DRAINAGE								
27-00 EDUCATIONAL ASSISTANCE	766	0	0	0	1,700			0
Sub Total of 10 Personnel Expenditures	**8,639,043**	**9,066,357**	**10,372,310**	**10,472,310**	**9,520,886**			**11,052,290**
30 Operating Expenditures								
107-5000-541 ROAD & DRAINAGE DISTRICT ROAD & STREET FACILITIES ROAD & DRAINAGE								
31-00 PROFESSIONAL SERVICES	102,740	235,589	60,000	30,005	22,710			82,000
Maintenance/Roll-up of District Assessments						1	27,000	
R26TSI - Traffic System Improvement						4	30,000	
Rate Assumption & Preliminary Result Updates						1	25,000	
31-03 PROFESSIONAL SERVICES	0	0	0	0	0			0
31-04 PROFESSIONAL SERVICES MEDICAL SERVICES	3,259	3,653	4,000	4,000	2,150			4,100
31-05 PROFESSIONAL SERVICES OTHER	292,306	206,599	45,820	401,443	111,408			46,420
Annual DOT CDL & Clearing House Check of CDLs						1	920	
Archeological & Environmental Services						1	22,000	
Pre-Employment & CDL Checks						1	1,500	
Road Core Sampling Services						1	2,000	
Soil Samples						1	20,000	
31-06 PROFESSIONAL SERVICES CONSULTANTS	21,577	33,220	0	1,307	24,254			86,210
Proposal #3215 - Impact Fee Study						3	39,290	
Phosphate Mine Water Quality Sampling						1	25,070	
Water Quality Sampling						1	21,850	
31-10 PROFESSIONAL SERVICES HAZ/MAT, MISC INCIDENTS - NPDES (MONITORING)	17,010	18,410	39,280	39,280	38,754			33,810
NPDES Annual Permit Fee						1	2,500	
USGS Monitoring Agreement						1	31,310	
31-11 PROFESSIONAL SERVICES SURVEYOR	1,000	2,120	40,000	121,150	90,205			40,000
Surveying for Permitting						1	40,000	
34-00 OTHER CONTRACTED SERVICES	47,947,403	1,043,400	5,000	4,929,926	1,509,983			15,000
Temporary Personnel						1	15,000	
40-00 TRAVEL AND PER DIEM	9,501	19,247	18,700	18,700	20,462			18,700
Admin						1	2,000	
APWA State Conference (3)						1	2,000	
Aquatics Short Course (3)						1	2,700	
Engineering						1	2,000	
Lucity annual training (3)						1	5,000	
PWX- APWA National Conference (2)						1	4,000	
Sign, signal and markings (2)						1	1,000	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
107 ROAD & DRAINAGE DISTRICT								
5000 ROAD & DRAINAGE Expenses								
30 Operating Expenditures								
107-5000-541 ROAD & DRAINAGE DISTRICT ROAD & STREET FACILITIES ROAD & DRAINAGE								
41-00 COMMUNICATION SERVICES	82,249	92,609	108,000	108,000	79,528			88,070
Proposal #2933 - (2933) RD - One (1) Road and Drainage Assistant Director - Verizon						3	630	
Proposal #2934 - (2934) RD - One (1) Road and Drainage Field Supervisor - Verizon						3	630	
Frontier						1	15,650	
Frontier - Land Line						1	3,500	
Samsara Services						1	24,100	
Starlink						1	3,000	
Verizon						1	40,560	
42-00 POSTAGE & MAILING	2,388	2,205	2,000	2,000	912			2,500
43-01 UTILITY SERVICES WATER & SEWER	21,086	27,989	25,650	25,650	16,133			26,310
43-02 UTILITY SERVICES ELECTRICITY	21,450	24,373	25,000	25,000	24,668			27,750
43-03 UTILITY SERVICES STREET LIGHTS ELECTRIC	507,422	559,062	570,000	570,000	559,533			632,700
43-07 UTILITY SERVICES ELECTRIC-DEEP INJECT WELL, TRAFFIC LIGHTS	18,445	16,355	20,000	20,000	18,975			22,200
44-00 RENTALS & LEASES	318,559	183,934	222,000	220,108	122,191			22,000
Copier						1	7,000	
Equipment Rental						1	15,000	
45-00 INSURANCE	143,500	215,250	256,540	256,540	256,540			336,470
Increase per Risk Management						1	336,470	
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	0	0	1,500	1,500	310			1,000
46-03 REPAIR & MAINTENANCE R&M VEHICLES & EQUIPMENT	4,904	2,784	8,200	8,200	2,560			8,200
Calibration of Laser Levels, Turbidity Meters						1	2,000	
Small equipment repairs not covered by Fleet						1	6,200	
46-04 REPAIR & MAINTENANCE BUILDINGS	235,571	76,803	54,000	678,631	507,106			20,000
Gazebo Repairs						1	5,000	
Maintenance Repairs						1	15,000	
46-05 REPAIR & MAINTENANCE R&M WATER CONTROL STRUCTS	939,467	0	25,000	57,497	32,697			25,000
46-06 REPAIR & MAINTENANCE R&M ROADS	1,545,614	143,453	260,350	320,102	237,732			260,350
Emergency repair - guardrails, handrails, etc						1	20,000	
Monument Maintenance						1	10,000	
Sidewalk Maintenance						1	200,000	
Street sweeping						1	30,350	
46-07 REPAIR & MAINTENANCE R&M STREETLIGHTS	263,623	45,882	85,000	20,000	7,110			85,000
Maintenance						1	50,000	
R26TSI - Traffic System Improvement						4	35,000	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
107 ROAD & DRAINAGE DISTRICT								
5000 ROAD & DRAINAGE Expenses								
30 Operating Expenditures								
107-5000-541 ROAD & DRAINAGE DISTRICT ROAD & STREET FACILITIES ROAD & DRAINAGE								
46-08 REPAIR & MAINTENANCE R&M TRAFFIC SIGNALS	571,520	122,915	100,000	208,441	160,428			100,000
R26TSI - Traffic System Improvement						4	100,000	
46-09 REPAIR & MAINTENANCE R&M LANDSCAPING	630,695	626,197	728,700	689,580	494,478			634,500
Contracted Mowing						1	439,500	
Irrigation Services						1	100,000	
Mulching						1	80,000	
Repairs						1	15,000	
46-10 REPAIR & MAINTENANCE - ROAD MAINTENANCE PROG, TREES	475,008	2,430,507	3,617,350	7,228,158	2,325,758			5,460,850
R26RRH - Road Rehabilitation						4	5,460,850	
46-12 REPAIR & MAINTENANCE R&M DRAINAGE	0	0	0	3,620,809	3,620,808			0
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	203,320	257,040	272,250	272,250	272,250			305,770
46-51 REPAIR & MAINTENANCE FLEET - LABOR	269,051	421,578	360,000	360,000	518,479			415,540
46-52 REPAIR & MAINTENANCE FLEET - PARTS	412,965	467,847	474,460	474,460	443,805			556,770
46-53 REPAIR & MAINTENANCE FLEET - OUTSOURCED	107,490	95,676	157,300	157,300	47,691			125,000
47-00 PRINTING & BINDING	3,386	2,337	1,100	1,100	484			1,500
48-00 PROMOTIONAL ACTIVITIES	0	6,195	14,000	14,000	8,963			14,000
Annual Road-E-O						1	10,000	
Community Outreach						1	4,000	
49-00 OTHER CURRENT CHARGES	0	105	0	0	182			0
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	375	0	520	520	375			500
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	1,282	3,954	5,070	5,070	3,889			3,070
Admin - Other						1	50	
CDL Renewals (6) & Endorsements (3)						1	240	
Cell Tower Property Tax						1	600	
Dept of Community Affairs fee						1	180	
ERP Permits from SWFMWD						1	1,000	
PE License Renewals (4)						1	400	
Signal Technician Certification renewal						1	600	
49-30 OTHER CURRENT CHARGES TAX COLLECTOR FEES/HOLIDAY ORNAMENTS	131,854	162,132	172,920	172,920	276,125			177,250
Tax Collector Fees						1	177,250	
49-60 OTHER CURRENT CHARGES LANDFILL DISPOSAL CHARGES	11,390	38,633	45,000	45,000	10,902			45,000
49-69 OTHER CURRENT CHARGES FOOD	3,834	1,979	1,000	1,000	2,858			2,000

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
107 ROAD & DRAINAGE DISTRICT								
5000 ROAD & DRAINAGE Expenses								
30 Operating Expenditures								
107-5000-541 ROAD & DRAINAGE DISTRICT ROAD & STREET FACILITIES ROAD & DRAINAGE								
49-70 OTHER CURRENT CHARGES PAYMENT TO GENERAL FUND	1,760,580	2,133,180	2,156,550	2,156,550	2,156,550			2,286,200
49-72 OTHER CURRENT CHARGES PAYMENT	7,346	8,087	7,900	7,900	9,600			8,800
51-00 OFFICE SUPPLIES	12,208	5,336	8,500	8,500	3,391			8,500
52-01 OPERATING SUPPLIES OTHER OPERATING SUPPLIES	59,379	39,657	27,000	27,000	53,621			45,000
52-02 OPERATING SUPPLIES FUEL	397,810	396,587	438,920	438,920	335,500			445,340
52-06 OPERATING SUPPLIES AQUATIC WEED CONTROL	85,130	95,720	97,370	97,370	66,838			178,000
Aquatic Weed Spraying						1	160,000	
ROW Annual Weed Control						1	18,000	
52-07 OPERATING SUPPLIES UNIFORMS	24,839	11,449	19,730	19,730	22,353			17,660
Proposal #2933 - (2933) RD - One (1) Road and Drainage Assistant Director						3	80	
Proposal #2934 - (2934) RD - One (1) Road and Drainage Field Supervisor						3	80	
52-13 OPERATING SUPPLIES DRAINAGE SUPPLIES	317,632	88,090	300,000	348,472	147,485			300,000
Outfall pipes for construction						1	150,000	
R26DSI - Drainage System Improvements						4	150,000	
52-16 OPERATING SUPPLIES STREET SIGNS & SIGNALS	191,837	153,273	205,000	205,000	190,092			225,000
Electrical Supplies						1	45,000	
Signs and Poles						1	180,000	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	113,175	77,691	50,590	50,639	60,007			53,620
Proposal #2933 - (2933) RD - One (1) Road and Drainage Assistant Director - Additional Software						3	150	
Proposal #2933 - (2933) RD - One (1) Road and Drainage Assistant Director - iPhone Equipment						3	240	
Proposal #2933 - (2933) RD - One (1) Road and Drainage Assistant Director - Laptop						3	1,260	
Proposal #2933 - (2933) RD - One (1) Road and Drainage Assistant Director - Software						3	880	
Proposal #2934 - (2934) RD - One (1) Road and Drainage Field Supervisor - Additional Software						3	150	
Proposal #2934 - (2934) RD - One (1) Road and Drainage Field Supervisor - iPhone Equipment						3	240	
Proposal #2934 - (2934) RD - One (1) Road and Drainage Field Supervisor - Laptop						3	1,260	
Proposal #2934 - (2934) RD - One (1) Road and Drainage Field Supervisor - Software						3	880	
Allotment for as needed minor equipment						1	29,000	
Computer, iPhone, and Tablet Purchase or Replacements						1	13,400	
Replacement of Security Cameras						1	5,000	
Smartsheet License Renewal						1	1,160	
53-00 ROAD MATERIALS & SUPPLIES	25,901	31,807	55,400	55,400	21,557			60,000
Asphalt						1	15,000	
Landscape materials						1	45,000	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
107 ROAD & DRAINAGE DISTRICT								
5000 ROAD & DRAINAGE Expenses								
30 Operating Expenditures								
107-5000-541 ROAD & DRAINAGE DISTRICT ROAD & STREET FACILITIES ROAD & DRAINAGE								
54-00 BOOKS, PUBLIC, SUBS, MEMB	7,765	7,789	14,060	18,695	16,886			13,850
APWA Memberships and misc. publications						1	3,000	
AutoCAD Subscription renewal (2)						1	3,700	
Co-Pilot						1	400	
Engineering Software						1	4,300	
ICPR Subscription						1	1,200	
International Municipal Signal Association Membership (IMSA)						1	400	
Peace River Engineering Society (3)						1	80	
Weather-Matic						1	300	
Weekly Safety						1	470	
55-00 TRAINING & EDUCATION	15,311	22,521	26,230	26,230	15,834			22,900
Admin						1	2,200	
APWA State Conference (3)						1	2,200	
APWA Trainings/Webinars						1	1,000	
Aquatics short course(3)						1	900	
Chemical Spill Response Training (20)						1	1,200	
CPR Training						1	500	
Engineering						1	1,000	
Leadership Training						1	2,400	
Lucity annual training (3)						1	3,300	
MOT Exam(30)						1	3,000	
PWX- APWA National Conference (2)						1	2,200	
Safety Training						1	3,000	
Sub Total of 30 Operating Expenditures	**58,340,156**	**10,661,217**	**11,232,960**	**24,570,053**	**14,973,110**			**13,390,410**
60 Capital Outlay								
107-5000-541 ROAD & DRAINAGE DISTRICT ROAD & STREET FACILITIES ROAD & DRAINAGE								
61-00 CAPITAL - LAND	350,010	140,318	50,000	713,481	411,374			100,000
R22RDD - RDD-Land						4	100,000	
62-00 BUILDINGS	0	194,310	2,020,400	2,612,815	197,218			425,000
R20FAC - Public Works Facility Phase II						4	425,000	
63-00 IMPROVE OTHER THAN BLDGS	1,171,003	5,088,424	4,534,830	7,753,228	346,887			3,744,180
R25S21 - Water Control Structure 121 - City Funds						4	1,426,900	
R26BRR - Bridge Rehabilitation and Repair						4	330,000	
R26DRC - Dredging of Canals						4	200,000	
R26DSI - Drainage System Improvements						4	971,160	
R26SWC - Sidewalk and Pedestrian Bridge						4	616,120	
R26UDI - Rehabilitation of Underground Drains and Side Drains on Sumter Blvd and Toledo Blade Blvd						4	200,000	
64-00 CAPITAL MACHINERY & EQUIP	1,137,299	1,108,729	141,000	788,909	354,628			137,000
Proposal #2935 - (2935) RD - Capital Machinery & Equipment (NEW)						3	137,000	
Sub Total of 60 Capital Outlay	**2,658,312**	**6,531,782**	**6,746,230**	**11,868,433**	**1,310,107**			**4,406,180**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
107 ROAD & DRAINAGE DISTRICT								
5000 ROAD & DRAINAGE Expenses								
90 Interfund Transfers								
107-5000-581 ROAD & DRAINAGE DISTRICT OTHER USES INTERFUND TRANSFERS								
01-15 TRANSFERS OUT TO R&R FUND	669,170	2,048,970	770,520	770,520	770,520			2,080,000
Sub Total of 90 Interfund Transfers	**669,170**	**2,048,970**	**770,520**	**770,520**	**770,520**			**2,080,000**
Sub Total of 50 ROAD & DRAINAGE	**70,306,681**	**28,308,327**	**29,122,020**	**47,681,316**	**26,574,623**			**30,928,880**
Fund 107 Revenue	**57,992,730**	**40,632,341**	**29,122,020**	**47,681,316**	**34,146,982**			**30,928,880**
Fund 107 Expenditure	**70,306,681**	**28,308,327**	**29,122,020**	**47,681,316**	**26,574,623**			**30,928,880**
Fund 107 Balance	**-12,313,952**	**12,324,014**	**0**	**0**	**7,572,359**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
108 POLICE EDUCATION FUND								
0000 REVENUE Revenues								
05 Fines and Forfeits								
108-0000-351 POLICE EDUCATION FUND FINES AND FORFEITS JUDGEMENTS AND FINES								
351.30-00 POLICE EDUCATION	16,635	16,601	18,000	18,000	22,408			16,000
Sub Total of 05 Fines and Forfeits	**16,635**	**16,601**	**18,000**	**18,000**	**22,408**			**16,000**
06 Miscellaneous Revenues								
108-0000-361 POLICE EDUCATION FUND MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	1,229	2,197	1,500	1,500	1,827			1,500
Sub Total of 06 Miscellaneous Revenues	**1,229**	**2,197**	**1,500**	**1,500**	**1,827**			**1,500**
08 Other Sources								
108-0000-389 POLICE EDUCATION FUND OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-2,500	-2,500	0			-1,500
Sub Total of 08 Other Sources	**0**	**0**	**-2,500**	**-2,500**	**0**			**-1,500**
Sub Total of 00 NON-DEPARTMENTAL	**17,865**	**18,798**	**17,000**	**17,000**	**24,236**			**16,000**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
108 POLICE EDUCATION FUND								
2100 POLICE Expenses								
30 Operating Expenditures								
108-2100-521 POLICE EDUCATION FUND PUBLIC SAFETY LAW ENFORCEMENT								
40-00 TRAVEL AND PER DIEM	9,000	4,613	8,500	8,500	35			8,000
Leadership Training						1	8,000	
55-00 TRAINING & EDUCATION	9,000	2,257	8,500	8,500	354			8,000
Leadership Training						1	8,000	
Sub Total of 30 Operating Expenditures	**18,000**	**6,870**	**17,000**	**17,000**	**389**			**16,000**
Sub Total of 21 POLICE DEPARTMENT	**18,000**	**6,870**	**17,000**	**17,000**	**389**			**16,000**
Fund 108 Revenue	**17,865**	**18,798**	**17,000**	**17,000**	**24,236**			**16,000**
Fund 108 Expenditure	**18,000**	**6,870**	**17,000**	**17,000**	**389**			**16,000**
Fund 108 Balance	**-135**	**11,928**	**0**	**0**	**23,847**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
109 HISTORICAL PRESERVATION								
0000 REVENUE Revenues								
05 Fines and Forfeits								
109-0000-354 HISTORICAL PRESERVATION FINES AND FORFEITS								
354.91-01 CODE ENF. BD FINE / ARCHAEOLOGICAL RESOURCE	170	0	0	0	0			0
Sub Total of 05 Fines and Forfeits	**170**	**0**	**0**	**0**	**0**			**0**
06 Miscellaneous Revenues								
109-0000-361 HISTORICAL PRESERVATION MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	77	144	0	0	94			0
Sub Total of 06 Miscellaneous Revenues	**77**	**144**	**0**	**0**	**94**			**0**
Sub Total of 00 NON-DEPARTMENTAL	**247**	**144**	**0**	**0**	**94**			**0**
Fund 109 Revenue	**247**	**144**	**0**	**0**	**94**			**0**
Fund 109 Expenditure	**0**	**0**	**0**	**0**	**0**			**0**
Fund 109 Balance	**247**	**144**	**0**	**0**	**94**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
110 FIRE RESCUE DISTRICT								
0000 REVENUE Revenues								
01 Taxes								
110-0000-312 FIRE RESCUE DISTRICT TAXES LOCAL OPT,USE & FUEL TAX								
312.51-00 INSURANCE PREM TAX - FIRE	182,236	224,195	170,000	170,000	246,501			220,000
Sub Total of 01 Taxes	**182,236**	**224,195**	**170,000**	**170,000**	**246,501**			**220,000**
02 Special Assessments								
110-0000-329 FIRE RESCUE DISTRICT SPECIAL ASSESSMENTS OTHER PERMITS AND FEES								
329.10-00 INSPECTION FEES	56,125	155,474	90,000	90,000	194,469			155,000
Fire Inspection Fees - Annual Inspections and Routine Inspections combined						1	155,000	
329.50-00 OTHER PERMITS AND FEES	69,513	195,372	75,000	75,000	166,844			130,000
Sub Total of 02 Special Assessments	**125,638**	**350,846**	**165,000**	**165,000**	**361,312**			**285,000**
03 Intergovernmental Revenue								
110-0000-331 FIRE RESCUE DISTRICT INTERGOVERNMENTAL REVENUE FEDERAL GRANTS								
331.50-02 ECONOMIC ENVIRONMENT FEMA HURRICANE RELIEF	0	118,703	0	0	338,078			0
110-0000-334 FIRE RESCUE DISTRICT INTERGOVERNMENTAL REVENUE STATE GRANTS								
334.20-50 STATE GRANTS/PUBLIC SAFET GRANT/PUBLIC SAFETY	5,969	0	0	0	0			0
334.50-02 STATE GRANTS/ECONOMIC ENVIRONMENT STATE DISASTER RELIEF	0	1,771	0	0	0			0
110-0000-335 FIRE RESCUE DISTRICT INTERGOVERNMENTAL REVENUE STATE REVENUE SHARING								
335.20-10 PUBLIC SAFETY FIREFIGHTERS' SUPP COMP	239,822	302,922	46,100	46,100	39,388			50,000
Sub Total of 03 Intergovernmental Revenue	**245,791**	**423,396**	**46,100**	**46,100**	**377,466**			**50,000**
04 Charges for Services								
110-0000-341 FIRE RESCUE DISTRICT CHARGES FOR SERVICES GEN GOVT-NOT COURT RELATE								
341.10-40 RECORDING FEES CERTIF,COPY & RECORD FEES	6	12	10	10	5			10
110-0000-342 FIRE RESCUE DISTRICT CHARGES FOR SERVICES PUBLIC SAFETY								
342.20-00 FIRE PROTECTION SERVICES	14,970,323	16,662,859	18,409,020	18,409,020	18,550,608			20,260,760
ASSESSMENT 9% increase						1	20,995,610	
Early Payment Discount						1	-734,850	
342.20-90 FIRE PROTECTION SERVICES DELINQUENT ASSESSMENTS	110,170	10,596	8,000	8,000	86,436			90,000
342.90-00 OTHER CHARGES & FEES	30,721	89,983	95,580	95,580	35,532			52,000
Decrease due to hosting less classes due to scheduling.						1	52,000	
342.92-00 COST RECOVERY INCOME	0	2,284	0	0	50			0
110-0000-349 FIRE RESCUE DISTRICT CHARGES FOR SERVICES OTHER CHARGES FOR SERVICE								
349.30-00 CITY WIDE FEE ORDINANCES	17,325	0	0	0	18,875			0
Sub Total of 04 Charges for Services	**15,128,545**	**16,765,734**	**18,512,610**	**18,512,610**	**18,691,506**			**20,402,770**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
110 FIRE RESCUE DISTRICT								
0000 REVENUE Revenues								
06 Miscellaneous Revenues								
110-0000-361 FIRE RESCUE DISTRICT MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	380,500	712,215	500,000	500,000	608,726			450,000
361.10-05 INTEREST/LEASES	6,954	6,545	0	0	0			0
110-0000-362 FIRE RESCUE DISTRICT MISCELLANEOUS REVENUES RENTAL INCOME								
362.00-00 RENTAL INCOME	63,756	63,466	58,930	58,930	67,027			54,580
Air Methods & Tower Rental - Decrease due to rent from Air Methods during Station 81 re-build						1	30,000	
Sarasota County Station 86 Rental						1	24,580	
110-0000-364 FIRE RESCUE DISTRICT MISCELLANEOUS REVENUES DISPOSE OF FIXED ASSETS								
364.00-00 DISPOSE OF FIXED ASSETS	5,000	0	0	0	0			0
110-0000-366 FIRE RESCUE DISTRICT MISCELLANEOUS REVENUES CONTRIBUTIONS & DONATIONS								
366.00-00 CONTRIBUTIONS & DONATIONS	225	1,830	200	200	4,301			300
110-0000-369 FIRE RESCUE DISTRICT MISCELLANEOUS REVENUES OTHER MISC REVENUES								
369.90-00 OTHER MISC REVENUES	500	13	0	0	0			0
Sub Total of 06 Miscellaneous Revenues	**456,935**	**784,069**	**559,130**	**559,130**	**680,054**			**504,880**
08 Other Sources								
110-0000-389 FIRE RESCUE DISTRICT OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-668,590	3,669,872	0			-923,820
Sub Total of 08 Other Sources	**0**	**0**	**-668,590**	**3,669,872**	**0**			**-923,820**
Sub Total of 00 NON-DEPARTMENTAL	**16,139,144**	**18,548,239**	**18,784,250**	**23,122,712**	**20,356,839**			**20,538,830**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
110 FIRE RESCUE DISTRICT								
2222 FIRE RESCUE Expenses								
10 Personnel Expenditures								
110-2222-522 FIRE RESCUE DISTRICT PUBLIC SAFETY FIRE RESCUE								
11-00 EXECUTIVE SALARIES	119,082	93,930	97,720	97,720	98,603			106,280
12-00 REGULAR SALARIES	4,759,813	5,216,242	6,237,440	6,237,440	5,504,226			6,611,900
Proposal #3016 - 7 FF/EMT/Paramedics - Salary						3	95,300	
Current Positions						1	5,938,170	
Engineer Pay						1	24,700	
Longevity Pay						1	17,080	
Paramedic Pay						1	257,680	
PDO Buy Back						1	239,660	
Retirement Payouts						1	13,600	
Proposal #3020 - Systems Support Analyst - Salary						3	25,710	
14-00 OVERTIME	1,437,114	1,225,968	1,733,800	1,733,800	1,235,672			1,854,790
Proposal #3016 - 7 FF/EMT/Paramedics - Contractual Overtime						3	17,800	
Current Positions						1	873,700	
Fire/EMS OT						1	366,250	
OT for Details						1	26,680	
OT for Engineer Pay						1	4,610	
OT for Incentive Pay, TRT and FTO						1	4,520	
OT for Instructors						1	20,920	
OT for Paramedic Pay						1	48,070	
OT for Paramedic School						1	132,760	
PDO Buy Back						1	359,480	
15-01 SPECIAL PAY EDUCATION INCENTIVE	43,548	48,608	50,000	50,000	50,762			54,520
15-02 SPECIAL PAY ADDITIONAL INCENTIVE PAY	33,603	33,811	43,200	43,200	42,794			43,270
Current Positions						1	38,390	
TRT						1	4,880	
15-08 SPECIAL PAY CLOTHING/CLEANING ALLOW	31,146	34,874	39,420	39,420	35,976			35,670
Proposal #3016 - 7 FF/EMT/Paramedics - Clothing/Cleaning Allowance						3	1,750	
Current Positions						1	33,920	
21-00 FICA	473,869	492,583	615,570	615,570	517,700			648,910
Proposal #3016 - 7 FF/EMT/Paramedics - FICA						3	8,660	
Current Positions						1	521,970	
Engineer Pay						1	2,240	
FICA for Fire/EMS OT						1	27,980	
FICA for Incentive Pay and TRT						1	720	
FICA for OT for Instructors						1	1,600	
FICA for OT for Paramedic School						1	10,160	
FICA for Retirement Payouts						1	1,040	
FICA OT for Details						1	2,040	
FICA PDO Buy Back						1	45,830	
Longevity Pay						1	1,310	
Paramedic Pay						1	23,390	
Proposal #3020 - Systems Support Analyst - FICA						3	1,970	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
110 FIRE RESCUE DISTRICT								
2222 FIRE RESCUE Expenses								
10 Personnel Expenditures								
110-2222-522 FIRE RESCUE DISTRICT PUBLIC SAFETY FIRE RESCUE								
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	1,150,043	1,413,326	1,739,370	1,739,370	1,547,653			2,141,810
Proposal #3016 - 7 FF/EMT/Paramedics - FRS						3	39,650	
Current Positions						1	1,682,280	
FRS for Engineer Pay						1	7,220	
FRS for Fire/EMS OT						1	95,930	
FRS for Incentive Pay and TRT						1	2,700	
FRS for OT for Details						1	7,660	
FRS for OT for Instructors						1	6,010	
FRS for OT for Paramedic School						1	38,100	
FRS For Paramedic Pay						1	90,860	
FRS for PDO Buyback						1	160,410	
FRS for Retirement Payout						1	4,790	
Longevity Pay						1	2,610	
Proposal #3020 - Systems Support Analyst - FRS						3	3,590	
22-02 RETIREMENT CONTRIBUTIONS PENSION FUND CONTRIB	718,341	985,832	674,400	674,400	639,465			737,350
Adjust to actuarial payment						1	-30,270	
Current Positions						1	450,920	
Insurance Premium Tax						1	220,000	
Longevity Pay						1	2,480	
Pension for Engineer Pay						1	2,600	
Pension for Fire/EMS OT						1	24,820	
Pension for Incentive Pay and TRT						1	520	
Pension for OT for Details						1	1,460	
Pension for OT for Instructors						1	1,140	
Pension for OT for Paramedic School						1	7,240	
Pension for Paramedic Pay						1	14,060	
Pension for PDO Buybacks						1	42,380	
23-00 INSURANCE-HEALTH	934,700	1,104,219	1,320,930	1,320,930	1,097,497			1,387,510
Proposal #3016 - 7 FF/EMT/Paramedics - Insurance						3	20,440	
Current Positions						1	1,362,480	
Proposal #3020 - Systems Support Analyst - Insurance						3	4,590	
23-02 INSURANCE-HEALTH VISION CARE	4,290	4,423	5,370	5,370	4,522			4,970
Proposal #3016 - 7 FF/EMT/Paramedics - Vision						3	140	
Current Positions						1	4,810	
Proposal #3020 - Systems Support Analyst - Vision						3	20	
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	60,951	67,691	73,430	73,430	66,147			82,280
Proposal #3016 - 7 FF/EMT/Paramedics - Dental, Life, ADD, Disability						3	1,950	
Current Positions						1	80,030	
Proposal #3020 - Systems Support Analyst - Dental, Life, ADD and Disability						3	300	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
110 FIRE RESCUE DISTRICT								
2222 FIRE RESCUE Expenses								
10 Personnel Expenditures								
110-2222-522 FIRE RESCUE DISTRICT PUBLIC SAFETY FIRE RESCUE								
24-00 WORKERS' COMPENSATION	120,810	181,220	309,530	309,530	309,530			196,060
25-00 UNEMPLOYMENT COMPENSATION	0	0	0	0	0			0
27-00 EDUCATIONAL ASSISTANCE	35,981	26,898	40,000	40,000	21,655			35,000
Increase due to FY 23 Actuals and increased staff utilizing benefit						1	35,000	
Sub Total of 10 Personnel Expenditures	**9,923,290**	**10,929,625**	**12,980,180**	**12,980,180**	**11,172,203**			**13,940,320**
30 Operating Expenditures								
110-2222-522 FIRE RESCUE DISTRICT PUBLIC SAFETY FIRE RESCUE								
31-01 PROFESSIONAL SERVICES LEGAL SERVICES	0	0	1,000	1,000	0			1,000
Legal Challenges for District Assessments						1	1,000	
31-04 PROFESSIONAL SERVICES MEDICAL SERVICES	36,857	42,921	52,080	52,080	51,411			60,810
Proposal #3016 - 7 FF/EMT/Paramedics - Lifescan Physical						3	3,080	
Base Budget						1	57,730	
31-05 PROFESSIONAL SERVICES OTHER	193,554	75,706	42,100	55,225	60,535			58,750
Base Budget						1	41,500	
Fire Department Open House Entertainment and Advertisement Costs						1	2,250	
Fitch - Yearly Data Update						1	10,000	
Towing for Delivery and Removal of Training Vehicles						1	5,000	
31-06 PROFESSIONAL SERVICES CONSULTANTS	0	0	0	0	0			19,650
Proposal #3215 - Impact Fee Study						3	19,650	
31-10 PROFESSIONAL SERVICES HAZ/MAT, MISC INCIDENTS - NPDES (MONITORING)	2,648	0	0	0	0			0
34-00 OTHER CONTRACTED SERVICES	0	3,450	0	0	0			0
40-00 TRAVEL AND PER DIEM	19,170	24,703	44,870	44,870	31,177			43,610
Center for Public Safety Excellence						1	3,200	
Certified District Manager Program						1	1,500	
FFCA Executive Development Conference						1	2,000	
Fire Department Instructor's Conference						1	4,000	
Florida Fire Conference/RIT						1	5,000	
Florida Fire Marshals & Inspectors Association						1	4,000	
International Association of Fire Chiefs						1	3,000	
International Rescue Symposium						1	2,900	
Proposal #3026 - Marine Ops - 2025 National Urban Search & Rescue Conference						3	450	
Orlando Fire Conference						1	2,500	
Professional Development						1	10,000	
Rapid Intervention Team Competition						1	3,950	
State Urban Search and Rescue (SUSAR) Conference						1	1,110	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
110 FIRE RESCUE DISTRICT								
2222 FIRE RESCUE Expenses								
30 Operating Expenditures								
110-2222-522 FIRE RESCUE DISTRICT PUBLIC SAFETY FIRE RESCUE								
41-00 COMMUNICATION SERVICES	41,761	44,165	52,140	52,140	41,066			58,020
Base Budget						1	46,230	
Proposal #3022 - Satellite Internet Monthly Service						3	10,500	
Satellite Phone Service						1	1,290	
42-00 POSTAGE & MAILING	789	624	800	800	578			900
43-01 UTILITY SERVICES WATER & SEWER	19,273	21,805	26,400	26,400	22,564			29,750
Increase due to WVID irrigation at Station 86 and 87 being added.						1	29,750	
43-02 UTILITY SERVICES ELECTRICITY	57,808	53,955	61,850	61,850	50,219			61,850
Maintain budgeted amount due to Station 87 coming online						1	61,850	
43-05 Utility Services Propane	7,071	6,975	9,110	9,110	6,566			9,020
Maintain budgeted amount due to Station 87 coming online						1	9,020	
44-00 RENTALS & LEASES	2,833	2,743	3,380	3,380	2,313			3,380
45-00 INSURANCE	174,160	261,240	311,340	311,340	311,340			384,240
Increase per Risk						1	384,240	
45-05 Fire Cancer Presumption	8,710	11,480	12,040	12,040	11,102			12,210
Fire Cancer Presumption Policy						1	12,210	
46-00 REPAIR & MAINTENANCE	125	0	0	0	0			0
46-03 REPAIR & MAINTENANCE R&M VEHICLES & EQUIPMENT	71,475	103,712	109,980	112,684	67,380			102,240
Base budget						1	102,240	
46-04 REPAIR & MAINTENANCE BUILDINGS	6,071	36,788	7,750	393,947	358,659			5,000
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	119,510	135,240	134,610	134,610	134,610			157,130
46-51 REPAIR & MAINTENANCE FLEET - LABOR	96,171	105,771	158,080	158,080	120,317			237,120
46-52 REPAIR & MAINTENANCE FLEET - PARTS	200,415	189,242	196,780	196,780	205,625			275,000
46-53 REPAIR & MAINTENANCE FLEET - OUTSOURCED	137,288	82,909	111,600	111,600	161,439			150,000
47-00 PRINTING & BINDING	405	275	920	920	138			620
48-00 PROMOTIONAL ACTIVITIES	0	9,083	12,500	12,500	12,895			11,750
49-00 OTHER CURRENT CHARGES	0	89	0	0	543			80
Off-site records storage						1	80	
49-01 OTHER CURRENT CHARGES BANK AND TRANSACTION FEES, TRANSFERS	0	1,646	6,700	6,700	268			4,200
Credit Card Processing Fees - Hosted Course						1	2,200	
Fire Prevention Annual Inspections - Credit Card Convenience Fees						1	2,000	
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	0	25	0	0	0			0

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
110 FIRE RESCUE DISTRICT								
2222 FIRE RESCUE Expenses								
30 Operating Expenditures								
110-2222-522 FIRE RESCUE DISTRICT PUBLIC SAFETY FIRE RESCUE								
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	72,238	71,756	93,870	93,871	79,630			118,910
Proposal #3016 - 7 FF/EMT/Paramedics - Crewsense						3	460	
Base Budget						1	59,110	
CFAI Accreditation						1	7,500	
Cradlepoint Extended Warranty - 5 year						1	4,060	
Crewsense						1	9,440	
Proposal #3024 - NFORS Import to Records Management System						3	500	
Pre-Incident Fire Plans Software						1	5,890	
Proposal #3024 - Records Management Software						3	23,400	
Sarasota County Tax Collector-Parcel #0951141112 7066 Debrita RD						1	4,000	
Tyler Payments recurring invoice add on						1	650	
Workforce Management License Import						1	3,900	
49-30 OTHER CURRENT CHARGES TAX COLLECTOR FEES/HOLIDAY ORNAMENTS	152,253	168,284	276,140	276,140	278,443			303,920
49-69 OTHER CURRENT CHARGES FOOD	6,858	4,382	7,570	7,570	4,616			7,470
Base budget						1	6,570	
Fire Department Open House Food						1	900	
49-70 OTHER CURRENT CHARGES PAYMENT TO GENERAL FUND	1,354,240	1,426,910	1,916,440	1,916,440	1,916,440			2,003,520
49-72 OTHER CURRENT CHARGES PAYMENT	6,151	7,640	6,700	6,700	9,087			9,960
51-00 OFFICE SUPPLIES	4,150	3,375	4,740	4,740	2,843			4,500
52-01 OPERATING SUPPLIES OTHER OPERATING SUPPLIES	72,987	61,581	103,270	102,010	58,471			85,120
Base Budget						1	83,180	
Fire Department Open House materials, utensils, trays, napkins, etc.						1	250	
Post-Fire Decontamination Soap						1	1,690	
52-02 OPERATING SUPPLIES FUEL	115,964	107,379	123,160	123,160	87,051			116,240
52-07 OPERATING SUPPLIES UNIFORMS	47,969	33,597	68,350	68,350	41,301			65,370
Proposal #3016 - 7 FF/EMT/Paramedics - Uniforms						3	4,670	
Base Budget						1	60,700	
52-08 OPERATING SUPPLIES PROTECTIVE GEAR	147,178	87,281	39,060	39,060	40,778			60,570
Proposal #3016 - 7 FF/EMT/Paramedics - Protective Gear						3	26,320	
Base Budget - increase due to attrition PPE sets being added back in. Was funded in replacement cost for FY 25 only. FY 24 was $88,820.						1	34,250	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
110 FIRE RESCUE DISTRICT								
2222 FIRE RESCUE Expenses								
30 Operating Expenditures								
110-2222-522 FIRE RESCUE DISTRICT PUBLIC SAFETY FIRE RESCUE								
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	96,776	80,894	105,970	124,314	68,652			197,440
Proposal #3028 - Audio Visual Equipment Station 86						3	8,380	
Base Budget						1	82,140	
Proposal #3032 - Booster Nozzle Replacements						3	14,620	
Computer Replacements						1	830	
Proposal #3026 - Marine Ops - Aluminum Boat and Trailer						3	3,400	
Proposal #3026 - Marine Ops Equipment - Helmets, Life Jackets with Teether for Rescues, Waders, Repair and Maintenance Equipment, etc.						3	13,080	
Proposal #3022 - Satellite Equipment and Firewall						3	13,140	
Smoke Detector Replacement for Citizens						1	1,000	
Proposal #3033 - Smooth Bore Nozzles						3	5,850	
Proposal #3020 - Systems Support Analyst - Computer, iPhone, UPS, Desk P						3	2,000	
Proposal #3018 - Training Captain - Vehicle Equipment						3	50,000	
Training Manikins						1	3,000	
52-99 OPERATING SUPPLIES PUBLIC EDUCATION	4,446	7,211	250	250	248			750
Base Budget						1	750	
54-00 BOOKS, PUBLIC, SUBS, MEMB	4,634	13,023	11,450	11,450	15,929			19,480
Proposal #3016 - 7 FF/EMT/Paramedics - PowerDMS and Target Sol						3	530	
Books						1	800	
CFAI - Professional Credentialing						1	490	
Florida Fire Chief's						1	1,500	
Florida Fire Marshal						1	1,000	
Florida Fire Marshal Fire Plans Examiner - Inspector						1	1,000	
International Association of Administrative Professional Annual Membership						1	100	
International Association of Fire Chiefs						1	800	
National Fire Protection Association Handbooks						1	3,000	
National Fire Protection Association Membership						1	1,200	
National Fire Protection Association On-Line Code Subscription						1	1,850	
Target Solutions - moved from account 55-00						1	7,210	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
110 FIRE RESCUE DISTRICT								
2222 FIRE RESCUE Expenses								
30 Operating Expenditures								
110-2222-522 FIRE RESCUE DISTRICT PUBLIC SAFETY FIRE RESCUE								
55-00 TRAINING & EDUCATION	42,502	87,120	88,450	88,450	38,890			93,430
Additional Fire Prevention Courses as need						1	500	
Center for Public Safety Excellence						1	1,600	
Certified District Manager Program						1	3,000	
FFCA Executive Development Conference						1	2,000	
Fire Department Instructor's Conference						1	1,500	
Florida Fire Conference/RIT						1	2,500	
Florida Fire Marshal & Inspectors Association (CEU needed)						1	2,000	
Florida Fire Marshals & Inspectors Association						1	2,000	
International Association of Fire Chiefs						1	3,000	
International Rescue Symposium						1	1,200	
Life and Safety Educator						1	650	
Proposal #3026 - Marine Ops - 2025 National Urban Search & Rescue Conference						3	450	
Proposal #3026 - Marine Ops - Inflatable Rescue Boat by Team BlackSheep						3	830	
Proposal #3026 - Marine Ops - Swiftwater Technician Course by Team BlackSheet						3	650	
New Transitional Recruit Position-Fire School						1	36,000	
NFPA Fire Inspector Bundle						1	2,250	
Orlando Fire Conference						1	1,800	
Professional Development						1	30,000	
Rapid Intervention Team (RIT) Competition						1	500	
State Urban Search and Rescue (SUSAR) Conference						1	1,000	
Sub Total of 30 Operating Expenditures	**3,324,444**	**3,374,979**	**4,201,450**	**4,620,561**	**4,293,126**			**4,773,010**
60 Capital Outlay								
110-2222-522 FIRE RESCUE DISTRICT PUBLIC SAFETY FIRE RESCUE								
62-00 BUILDINGS	151,703	87,463	0	3,921,970	0			0
64-00 CAPITAL MACHINERY & EQUIP	52,278	55,292	2,620	1	0			75,500
Proposal #3149 - Force Sled Machine						3	5,500	
Proposal #3018 - Training Captain - Vehicle						3	70,000	
Sub Total of 60 Capital Outlay	**203,980**	**142,755**	**2,620**	**3,921,971**	**0**			**75,500**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
110 FIRE RESCUE DISTRICT								
2222 FIRE RESCUE Expenses								
90 Interfund Transfers								
110-2222-581 FIRE RESCUE DISTRICT OTHER USES INTERFUND TRANSFERS								
01-15 TRANSFERS OUT TO R&R FUND	1,645,000	1,550,000	1,600,000	1,600,000	1,600,000			1,750,000
Buildings						1	185,000	
Capital Vehicle Replacement						1	1,350,000	
Extrication Equipment						1	35,000	
Furniture and Appliances						1	30,000	
Personal Protective Equipment (PPE)						1	70,000	
SCBA Equipment						1	50,000	
Thermal Imaging Cameras						1	10,000	
TRT Capital Equipment Replacement						1	20,000	
Sub Total of 90 Interfund Transfers	**1,645,000**	**1,550,000**	**1,600,000**	**1,600,000**	**1,600,000**			**1,750,000**
Sub Total of 22 FIRE RESCUE	**15,096,714**	**15,997,359**	**18,784,250**	**23,122,712**	**17,065,329**			**20,538,830**
Fund 110 Revenue	**16,139,144**	**18,548,239**	**18,784,250**	**23,122,712**	**20,356,839**			**20,538,830**
Fund 110 Expenditure	**15,096,714**	**15,997,359**	**18,784,250**	**23,122,712**	**17,065,329**			**20,538,830**
Fund 110 Balance	**1,042,430**	**2,550,880**	**0**	**0**	**3,291,510**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
111 Opioid Settlements								
0000 REVENUE Revenues								
06 Miscellaneous Revenues								
111-0000-361 OPIOID SETTLEMENTS								
361.00-00 INVESTMENT INCOME	1,361	7,357	0	0	7,519			2,000
111-0000-369 Opioid Settlements Misc Revenues								
369.30-00 SETTLEMENTS	44,736	97,978	0	0	61,774			0
Sub Total of 06 Miscellaneous Revenues	**46,097**	**105,335**	**0**	**0**	**69,293**			**2,000**
08 Other Sources								
111-0000-389 Opioid Settlements Other - App Fund Balance								
389.90-00 OTHER - APP FUND BALANCE	0	0	0	109,000	0			88,000
Sub Total of 08 Other Sources	**0**	**0**	**0**	**109,000**	**0**			**88,000**
Sub Total of 00 NON-DEPARTMENTAL	**46,097**	**105,335**	**0**	**109,000**	**69,293**			**90,000**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
111 Opioid Settlements								
2100 POLICE Expenses								
30 Operating Expenditures								
111-2100-521 POLICE								
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	0	0	0	13,000	12,113			0
Sub Total of 30 Operating Expenditures	**0**	**0**	**0**	**13,000**	**12,113**			**0**
60 Capital Outlay								
111-2100-521 POLICE								
64-00 CAPITAL MACHINERY & EQUIP	0	0	0	0	0			85,000
Silverado Z71 Outreach Vehicle						1	85,000	
Sub Total of 60 Capital Outlay	**0**	**0**	**0**	**0**	**0**			**85,000**
Sub Total of 21 POLICE DEPARTMENT	**0**	**0**	**0**	**13,000**	**12,113**			**85,000**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
111 Opioid Settlements								
2222 FIRE RESCUE Expenses								
30 Operating Expenditures								
111-2222-526 FIRE RESCUE								
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	0	0	0	39,000	37,382			0
Sub Total of 30 Operating Expenditures	**0**	**0**	**0**	**39,000**	**37,382**			**0**
60 Capital Outlay								
111-2222-526 FIRE RESCUE								
64-00 CAPITAL MACHINERY & EQUIP	0	0	0	31,000	21,393			0
Sub Total of 60 Capital Outlay	**0**	**0**	**0**	**31,000**	**21,393**			**0**
Sub Total of 22 FIRE RESCUE	**0**	**0**	**0**	**70,000**	**58,775**			**0**

111 Opioid Settlements

3036 PARKS & RECREATION Expenses

30 Operating Expenditures

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
111-3036-572 OPIOID SETTLEMENTS PARKS/RECREATION								
34-00 OTHER CONTRACTED SERVICES	0	0	0	0	1,950			5,000
Proposal #3137 - BP 3137 - DFY program						3	5,000	
52-01 OPERATING SUPPLIES OTHER OPERATING SUPPLIES	0	0	0	26,000	0			0
Sub Total of 30 Operating Expenditures	**0**	**0**	**0**	**26,000**	**1,950**			**5,000**
Sub Total of 30 PUBLIC SERVICES	**0**	**0**	**0**	**26,000**	**1,950**			**5,000**
Fund 111 Revenue	**46,097**	**105,335**	**0**	**109,000**	**69,293**			**90,000**
Fund 111 Expenditure	**0**	**0**	**0**	**109,000**	**72,838**			**90,000**
Fund 111 Balance	**46,097**	**105,335**	**0**	**0**	**-3,544**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
115 TREE FUND								
0000 REVENUE Revenues								
02 Special Assessments								
115-0000-325 TREE FUND SPECIAL ASSESSMENTS PERMITS,FEES,ASSESSMENTS								
325.10-50 CAPITAL IMPROVEMENT TREE PLAN REVIEW & MITIG	1,864,487	2,590,868	2,000,000	2,000,000	2,667,001			3,000,000
Sub Total of 02 Special Assessments	**1,864,487**	**2,590,868**	**2,000,000**	**2,000,000**	**2,667,001**			**3,000,000**
03 Intergovernmental Revenue								
115-0000-331 TREE FUND INTERGOVERNMENTAL REVENUE FEDERAL GRANTS								
331.50-02 ECONOMIC ENVIRONMENT FEMA HURRICANE RELIEF	0	0	0	0	21			0
Sub Total of 03 Intergovernmental Revenue	**0**	**0**	**0**	**0**	**21**			**0**
05 Fines and Forfeits								
115-0000-354 TREE FUND FINES AND FORFEITS VIOLATIONS OF LOCAL ORDIN								
354.20-00 TREE ORDINANCE VIOLATION	236,260	61,987	60,000	60,000	38,726			60,000
Sub Total of 05 Fines and Forfeits	**236,260**	**61,987**	**60,000**	**60,000**	**38,726**			**60,000**
06 Miscellaneous Revenues								
115-0000-361 TREE FUND MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	100,417	306,193	200,000	200,000	256,323			200,000
Sub Total of 06 Miscellaneous Revenues	**100,417**	**306,193**	**200,000**	**200,000**	**256,323**			**200,000**
08 Other Sources								
115-0000-389 TREE FUND OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	343,540	2,324,819	0			1,481,120
To balance fund						1	1,481,120	
Sub Total of 08 Other Sources	**0**	**0**	**343,540**	**2,324,819**	**0**			**1,481,120**
Sub Total of 00 NON-DEPARTMENTAL	**2,201,164**	**2,959,048**	**2,603,540**	**4,584,819**	**2,962,071**			**4,741,120**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
115 TREE FUND								
2750 CODE ENFORCEMENT Expenses								
10 Personnel Expenditures								
115-2750-524 TREE FUND PUBLIC SAFETY PROTECTIVE INSPECTION								
12-00 REGULAR SALARIES	79,870	0	0	0	0			0
14-00 OVERTIME	597	0	0	0	0			0
21-00 FICA	5,536	0	0	0	0			0
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	9,088	0	0	0	0			0
23-00 INSURANCE-HEALTH	25,111	0	0	0	0			0
23-02 INSURANCE-HEALTH VISION CARE	90	0	0	0	0			0
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	1,320	0	0	0	0			0
24-00 WORKERS' COMPENSATION	240	0	0	0	0			0
Sub Total of 10 Personnel Expenditures	**121,852**	**0**	**0**	**0**	**0**			**0**
30 Operating Expenditures								
115-2750-524 TREE FUND PUBLIC SAFETY PROTECTIVE INSPECTION								
41-00 COMMUNICATION SERVICES	1,756	0	0	0	0			0
46-10 REPAIR & MAINTENANCE - ROAD MAINTENANCE PROG, TREES	49,139	0	0	0	0			0
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	900	0	0	0	0			0
46-51 REPAIR & MAINTENANCE FLEET - LABOR	1,033	0	0	0	0			0
46-52 REPAIR & MAINTENANCE FLEET - PARTS	1,272	0	0	0	0			0
46-53 REPAIR & MAINTENANCE FLEET - OUTSOURCED	752	0	0	0	0			0
47-00 PRINTING & BINDING	267	0	0	0	0			0
48-00 PROMOTIONAL ACTIVITIES	57	0	0	0	0			0
49-70 OTHER CURRENT CHARGES PAYMENT TO GENERAL FUND	12,580	0	0	0	0			0
51-00 OFFICE SUPPLIES	43	0	0	0	0			0
52-02 OPERATING SUPPLIES FUEL	4,472	0	0	0	0			0
52-07 OPERATING SUPPLIES UNIFORMS	423	0	0	0	0			0
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	190	0	0	0	0			0
54-00 BOOKS, PUBLIC, SUBS, MEMB	165	0	0	0	0			0
55-00 TRAINING & EDUCATION	149	0	0	0	0			0
Sub Total of 30 Operating Expenditures	**73,197**	**0**	**0**	**0**	**0**			**0**
Sub Total of 27 BUILDING	**195,049**	**0**	**0**	**0**	**0**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
115 TREE FUND								
2755 NATURAL RESOURCES Expenses								
10 Personnel Expenditures								
115-2755-537 CONSERVATION & RESOURCES								
11-00 EXECUTIVE SALARIES	0	0	0	0	0			39,270
12-00 REGULAR SALARIES	5,419	566,470	798,180	798,180	677,052			836,070
Current Positions						1	844,520	
Vacancy Reduction						1	-8,450	
14-00 OVERTIME	280	5,253	10,000	10,000	10,004			10,000
15-00 SPECIAL PAY	0	300	0	0	1,238			1,350
15-01 SPECIAL PAY EDUCATION INCENTIVE	0	240	240	240	220			240
15-08 SPECIAL PAY CLOTHING/CLEANING ALLOW	0	1,245	1,060	1,060	2,085			1,250
21-00 FICA	398	40,647	58,120	58,120	49,442			62,870
current positions						1	63,520	
Vacancy Reduction						1	-650	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	1,100	95,758	134,320	134,320	121,227			167,460
Current positions						1	168,610	
Vacancy Reduction						1	-1,150	
23-00 INSURANCE-HEALTH	7,010	174,328	248,190	248,190	210,558			270,370
23-02 INSURANCE-HEALTH VISION CARE	0	453	700	700	612			700
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	0	8,389	11,430	11,430	9,686			12,620
24-00 WORKERS' COMPENSATION	0	360	610	610	610			390
Sub Total of 10 Personnel Expenditures	**14,208**	**893,443**	**1,262,850**	**1,262,850**	**1,082,732**			**1,402,590**
30 Operating Expenditures								
115-2755-537 CONSERVATION & RESOURCES								
31-04 PROFESSIONAL SERVICES MEDICAL SERVICES	0	0	380	380	0			0
31-05 PROFESSIONAL SERVICES OTHER	0	139	0	0	28			30,000
Water quality monitoring						1	30,000	
31-07 PROFESSIONAL SERVICES PSYCHOLOGICAL EVALUATION	0	0	300	300	0			300
40-00 TRAVEL AND PER DIEM	0	159	1,200	1,200	128			1,200
41-00 COMMUNICATION SERVICES	0	5,625	4,100	4,100	5,170			6,000
Natural Resources staff, (2) Arborists, (2) Environmental Specialists, Environmental Planner I Urban Forester, Natural Resources Manager						1	6,000	
45-00 INSURANCE	0	0	0	0	0			15,230
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	0	0	2,730	2,730	0			2,730
Police Officer for Conservation/Environmental Crimes - Body Worn Camera & Software Maintenance						1	2,730	
46-03 REPAIR & MAINTENANCE R&M VEHICLES & EQUIPMENT	0	0	120	120	0			120
Police Officer for Conservation/Environmental Crimes - Radar, Laser & Speedometer Certification						1	120	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
115 TREE FUND								
2755 NATURAL RESOURCES Expenses								
30 Operating Expenditures								
115-2755-537 CONSERVATION & RESOURCES								
46-10 REPAIR & MAINTENANCE - ROAD MAINTENANCE PROG, TREES	0	28,118	950,000	1,079,192	126,122			350,000
Proposal #3006 - Property Maintenance and Invasive Species Removal						3	250,000	
R22CTP - Citywide Tree Planting						4	100,000	
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	0	970	3,420	3,420	3,420			5,210
46-51 REPAIR & MAINTENANCE FLEET - LABOR	0	2,025	1,560	1,560	1,847			2,230
46-52 REPAIR & MAINTENANCE FLEET - PARTS	0	1,623	2,530	2,530	3,026			1,690
47-00 PRINTING & BINDING	0	1,331	5,000	5,000	199			5,000
Outreach Materials, Educational Brochures, Business Cards, Pamphlets, and Natural Resources Flyers						1	4,000	
48-00 PROMOTIONAL ACTIVITIES	0	2,977	2,800	2,800	1,397			14,000
public outreach						1	4,000	
Proposal #2990 - Tree Giveaway Program						3	10,000	
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	0	100	0	0	0			0
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	345	0	340	455	115			1,600
Current Vehicle licenses, fees, permits						1	1,000	
Proposal #2989 - New Vehicle Request						3	300	
Proposal #2993 - Vehicle Replacement Ford F150						3	300	
49-69 OTHER CURRENT CHARGES FOOD	0	254	0	0	0			350
49-70 OTHER CURRENT CHARGES PAYMENT TO GENERAL FUND	0	14,860	30,320	30,320	30,320			138,360
51-00 OFFICE SUPPLIES	0	803	2,200	2,200	1,095			2,200
Natural Resources staff, (2) Arborists, (2) Environmental Specialists, Environmental Planner III, Urban Forester, Natural Resources Manager						1	2,200	
52-00 OPERATING SUPPLIES	0	2,106	730	730	1,780			1,500
52-02 OPERATING SUPPLIES FUEL	0	6,208	12,840	12,840	7,957			6,500
Natural Resources field staff - fuel						1	6,500	
52-07 OPERATING SUPPLIES UNIFORMS	0	1,859	5,330	5,330	2,006			5,330
Uniforms for Natural Resources staff, (2) Arborists, (2) Environmental Specialists, Environmental Planner III, Urban Forester, Natural Resources Manager						1	5,330	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	13	14,924	36,330	28,755	3,203			20,000
Equipment for Natural Resources staff, (2) Arborists, (2) Environmental Specialists, Environmental Planner III, Urban Forester, Natural Resources Manager						1	20,000	
54-00 BOOKS, PUBLIC, SUBS, MEMB	0	1,003	2,920	2,920	718			2,920
ISA memberships, Professional Wetlands Scientist Certification, Florida Master Naturalists						1	2,920	
55-00 TRAINING & EDUCATION	0	1,588	3,050	3,050	538			3,060
Annual educational conference, certification training						1	3,060	
Sub Total of 30 Operating Expenditures	**359**	**86,673**	**1,068,200**	**1,189,932**	**189,070**			**615,530**

Fund Line Item Detail Proforma

115 TREE FUND

2755 NATURAL RESOURCES Expenses

60 Capital Outlay

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
115-2755-537 CONSERVATION & RESOURCES								
61-00 CAPITAL - LAND	0	0	0	0	0			2,500,000
NR26PA - Environmentally Sensitive Property Acquisition						4	2,500,000	
63-00 IMPROVE OTHER THAN BLDGS	0	0	200,000	1,790,000	0			125,000
Proposal #3010 - Matching Funds for Other Potential Grants						3	50,000	
Proposal #3009 - Watershed Master Plan Grant						3	75,000	
64-00 CAPITAL MACHINERY & EQUIP	117,316	172	72,490	342,037	267,026			98,000
Proposal #2989 - New Vehicle Purchase Request						3	45,000	
Proposal #2993 - Vehicle Replacement Ford F150						3	53,000	
Sub Total of 60 Capital Outlay	**117,316**	**172**	**272,490**	**2,132,037**	**267,026**			**2,723,000**
Sub Total of 27 BUILDING	**131,883**	**980,288**	**2,603,540**	**4,584,819**	**1,538,829**			**4,741,120**
Fund 115 Revenue	**2,201,164**	**2,959,048**	**2,603,540**	**4,584,819**	**2,962,071**			**4,741,120**
Fund 115 Expenditure	**326,932**	**980,288**	**2,603,540**	**4,584,819**	**1,538,829**			**4,741,120**
Fund 115 Balance	**1,874,232**	**1,978,760**	**0**	**0**	**1,423,242**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
120 SOLID WASTE DISTRICT								
0000 REVENUE Revenues								
03 Intergovernmental Revenue								
120-0000-331 SOLID WASTE DISTRICT INTERGOVERNMENTAL REVENUE FEDERAL GRANTS								
331.50-02 ECONOMIC ENVIRONMENT FEMA HURRICANE RELIEF	0	0	0	130,000	200,709			0
Sub Total of 03 Intergovernmental Revenue	**0**	**0**	**0**	**130,000**	**200,709**			**0**
04 Charges for Services								
120-0000-343 SOLID WASTE DISTRICT CHARGES FOR SERVICES PHYSICAL ENVIRONMENT								
343.40-10 SOLID WASTE FEES COMMERCIAL COLLECTIONS	2,079,637	2,504,405	3,074,640	3,074,640	3,105,261			3,382,100
Commercial Collection Revenue - 10% Increase						1	3,382,100	
343.40-20 SOLID WASTE FEES SOLID WASTE ASSESSMENT	9,195,784	10,782,001	12,575,140	12,575,140	12,771,220			14,698,470
Assessment Revenue						1	12,607,600	
Assessment Revenue - 10% Increase						1	2,056,700	
B. Less 3% for Early Payment Discount						1	-439,930	
Prorated Assessment Fees						1	474,100	
343.40-30 SOLID WASTE FEES SPECIAL PICKUPS	22,470	9,160	22,540	22,540	18,560			20,000
343.40-50 SOLID WASTE FEES TRASH CONTAINER RENTAL	32,555	47,052	35,000	35,000	44,036			40,000
343.40-70 SOLID WASTE FEES RECYCLING SALES--SCRAP	30,636	25,384	22,000	22,000	30,591			22,000
343.40-90 SOLID WASTE FEES SERVICE INITIATION FEES	434,300	807,817	500,000	500,000	210,172			300,000
120-0000-349 SOLID WASTE DISTRICT CHARGES FOR SERVICES OTHER CHARGES FOR SERVICE								
349.00-00 OTHER CHARGES FOR SERVICE	27,323	62,853	50,000	50,000	66,311			52,000
349.30-06 CITY WIDE FEE ORDINANCES SOLID WASTE DRC FEES	4,225	2,175	3,500	3,500	900			1,500
349.40-00 PROP STAND ABATEMENT FEES	78,403	115,243	64,000	64,000	39,280			34,000
Sub Total of 04 Charges for Services	**11,905,333**	**14,356,089**	**16,346,820**	**16,346,820**	**16,286,331**			**18,550,070**
06 Miscellaneous Revenues								
120-0000-361 SOLID WASTE DISTRICT MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	337,913	607,711	350,000	350,000	504,635			350,000
120-0000-364 SOLID WASTE DISTRICT MISCELLANEOUS REVENUES DISPOSE OF FIXED ASSETS								
364.00-00 DISPOSE OF FIXED ASSETS	562,509	40,500	240,000	240,000	536,500			225,000
73022 - Projected Disposal of Asset						1	75,000	
73023 - Projected Disposal of Asset						1	75,000	
73024 - Projected Disposal of Asset						1	75,000	
120-0000-369 SOLID WASTE DISTRICT MISCELLANEOUS REVENUES OTHER MISC REVENUES								
369.90-00 OTHER MISC REVENUES	10,218	13,501	9,000	9,000	22,079			16,000
Sub Total of 06 Miscellaneous Revenues	**910,639**	**661,712**	**599,000**	**599,000**	**1,063,214**			**591,000**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
120 SOLID WASTE DISTRICT								
0000 REVENUE Revenues								
08 Other Sources								
120-0000-388 SOLID WASTE DISTRICT OTHER SOURCES PROPERTY LOSS PROCEEDS								
388.20-00 INSURANCE RECOVERIES	0	0	870	870	0			0
120-0000-389 SOLID WASTE DISTRICT OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-523,210	1,519,248	0			1,380,730
Use of Fund Balance						1	1,380,730	
Sub Total of 08 Other Sources	**0**	**0**	**-522,340**	**1,520,118**	**0**			**1,380,730**
Sub Total of 00 NON-DEPARTMENTAL	**12,815,973**	**15,017,801**	**16,423,480**	**18,595,938**	**17,550,254**			**20,521,800**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
120 SOLID WASTE DISTRICT								
3032 SOLID WASTE Expenses								
10 Personnel Expenditures								
120-3032-534 SOLID WASTE DISTRICT PHYSICAL ENVIRONMENT GARBAGE COLLECTION/DISPOS								
11-00 EXECUTIVE SALARIES	15,538	16,199	16,810	16,810	16,365			17,930
12-00 REGULAR SALARIES	2,327,844	2,557,070	2,875,050	2,875,050	2,584,606			3,141,290
Proposal #2929 - (2929) SW - One (1) Solid Waste Planner/Schedule						3	48,130	
Proposal #2930 - (2930) SW - Two (2) Solid Waste Equipment Operator I						3	89,960	
Current Positions						1	3,027,770	
Longevity Pay						1	5,710	
Vacancy Reduction						1	-30,280	
12-50 REGULAR SALARIES P/T AND TEMP	0	0	0	0	0			0
14-00 OVERTIME	370,218	253,502	300,000	380,000	301,046			305,000
15-08 SPECIAL PAY CLOTHING/CLEANING ALLOW	7,920	9,126	9,120	9,120	10,200			9,600
21-00 FICA	200,297	207,842	235,810	235,810	213,758			256,250
Proposal #2929 - (2929) SW - One (1) Solid Waste Planner/Schedule						3	3,690	
Proposal #2930 - (2930) SW - Two (2) Solid Waste Equipment Operator I						3	6,900	
Current Positions						1	224,210	
Longevity Pay						1	440	
Overtime						1	23,330	
Vacancy Reduction						1	-2,320	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	338,104	385,674	436,450	436,450	401,499			489,500
Proposal #2929 - (2929) SW - One (1) Solid Waste Planner/Schedule						3	6,730	
Proposal #2930 - (2930) SW - Two (2) Solid Waste Equipment Operator I						3	12,570	
Current Positions						1	430,750	
Longevity Pay						1	800	
Overtime						1	42,780	
Vacancy Reduction						1	-4,130	
23-00 INSURANCE-HEALTH	538,350	635,151	778,400	778,400	678,694			909,490
Proposal #2929 - (2929) SW - One (1) Solid Waste Planner/Schedule						3	12,220	
Proposal #2930 - (2930) SW - Two (2) Solid Waste Equipment Operator I						3	24,440	
Current Positions						1	872,830	
23-02 INSURANCE-HEALTH VISION CARE	2,597	2,651	3,320	3,320	2,746			3,110
Proposal #2929 - (2929) SW - One (1) Solid Waste Planner/Schedule						3	50	
Proposal #2930 - (2930) SW - Two (2) Solid Waste Equipment Operator I						3	100	
Current Positions						1	2,960	
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	38,010	42,696	42,950	42,950	41,154			47,830
Proposal #2929 - (2929) SW - One (1) Solid Waste Planner/Schedule						3	670	
Proposal #2930 - (2930) SW - Two (2) Solid Waste Equipment Operator I						3	1,340	
Current Positions						1	45,820	
24-00 WORKERS' COMPENSATION	50,290	75,440	128,850	128,850	128,850			81,630
25-00 UNEMPLOYMENT COMPENSATION	2,750	1,925	4,000	4,000	0			4,000
Sub Total of 10 Personnel Expenditures	**3,891,918**	**4,187,277**	**4,830,760**	**4,910,760**	**4,378,919**			**5,265,630**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
120 SOLID WASTE DISTRICT								
3032 SOLID WASTE Expenses								
30 Operating Expenditures								
120-3032-534 SOLID WASTE DISTRICT PHYSICAL ENVIRONMENT GARBAGE COLLECTION/DISPOS								
31-00 PROFESSIONAL SERVICES	0	20,320	30,000	78,030	43,030			46,000
Annual Assessment and Rate Review						1	21,000	
Rate Assumption & Preliminary Result Updates						1	25,000	
31-04 PROFESSIONAL SERVICES MEDICAL SERVICES	1,916	1,965	2,500	2,500	2,150			2,620
Proposal #2929 - (2929) SW - One (1) Solid Waste Planner/Scheduler - Drug Screen						3	40	
Proposal #2930 - (2930) SW - Two (2) Solid Waste Equipment Operator I - Drug Screen						3	80	
31-05 PROFESSIONAL SERVICES OTHER	4,847	4,797	5,000	5,000	5,165			5,000
Commercial Billing Fee						1	4,500	
Intelligent Screening Solutions						1	500	
31-06 PROFESSIONAL SERVICES CONSULTANTS	0	0	0	0	0			39,290
Proposal #3215 - Impact Fee Study						3	39,290	
34-00 OTHER CONTRACTED SERVICES	53,296	26,836	2,500	2,500	2,676			2,850
Answering Service - Emergency After Hours						1	2,850	
34-50 OTHER CONTRACTED SERVICES TIPPING FEES	2,859,411	2,827,270	3,279,730	3,271,731	2,736,815			3,480,000
Recycling Contamination Disposal						1	27,290	
Recycling SSR						1	250,000	
Sarasota County - Commercial						1	892,380	
Sarasota County - Residential						1	2,210,330	
Synagro - Yard Waste						1	100,000	
40-00 TRAVEL AND PER DIEM	2,858	4,952	5,070	5,070	3,441			5,070
SWANA Road-E-O (2)						1	1,500	
SWANA Summer Conference Training						1	1,190	
SWANA Winter Conference Training						1	2,380	
41-00 COMMUNICATION SERVICES	52,408	24,157	74,540	74,540	67,605			78,170
Proposal #2929 - (2929) SW - One (1) Solid Waste Planner/Scheduler - Verizon						3	630	
Proposal #2930 - (2930) SW - Two (2) Solid Waste Equipment Operator I - Verizon						3	1,260	
App Space						1	4,600	
Frontier						1	6,830	
Samsara Services						1	33,650	
Verizon						1	31,200	
42-00 POSTAGE & MAILING	0	0	1,000	1,000	0			1,000
43-01 UTILITY SERVICES WATER & SEWER	986	958	1,030	1,030	1,015			1,130
43-02 UTILITY SERVICES ELECTRICITY	9,330	10,810	8,550	8,550	10,224			9,680
44-00 RENTALS & LEASES	2,887	2,785	49,000	49,000	53,174			102,880
Copier Rental (2) + Copies						1	2,880	
Rental Equipment						1	100,000	
45-00 INSURANCE	128,120	192,180	229,040	229,040	229,040			213,100
Increase per Risk Management						1	213,100	
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	0	0	1,000	1,000	0			1,000

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
120 SOLID WASTE DISTRICT								
3032 SOLID WASTE Expenses								
30 Operating Expenditures								
120-3032-534 SOLID WASTE DISTRICT PHYSICAL ENVIRONMENT GARBAGE COLLECTION/DISPOS								
46-03 REPAIR & MAINTENANCE R&M VEHICLES & EQUIPMENT	0	0	1,000	1,000	0			1,000
Welding Material (Metal)						1	1,000	
46-04 REPAIR & MAINTENANCE BUILDINGS	0	12	10,000	230,881	19,953			10,000
Repair and Maintenance costs for Recycle Center						1	10,000	
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	340,560	287,860	285,370	285,370	285,370			329,630
46-51 REPAIR & MAINTENANCE FLEET - LABOR	298,299	477,323	480,000	480,000	439,713			528,000
46-52 REPAIR & MAINTENANCE FLEET - PARTS	761,799	1,038,506	1,000,000	1,000,000	846,348			1,000,030
46-53 REPAIR & MAINTENANCE FLEET - OUTSOURCED	87,436	171,605	160,630	160,630	158,431			188,770
47-00 PRINTING & BINDING	16,136	9,790	15,000	15,000	14,203			15,000
48-00 PROMOTIONAL ACTIVITIES	4,329	4,023	5,000	5,000	7,174			7,000
49-01 OTHER CURRENT CHARGES BANK AND TRANSACTION FEES, TRANSFERS	2,162	31,780	6,000	6,000	3,057			6,000
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	290	236	1,000	1,000	210			300
49-30 OTHER CURRENT CHARGES TAX COLLECTOR FEES/HOLIDAY ORNAMENTS	90,127	104,008	128,000	128,000	182,633			125,000
Tax Collector Fees						1	125,000	
49-50 OTHER CURRENT CHARGES CUSTOMER DEPOSIT INTEREST	4,325	5,203	4,000	4,000	5,842			7,000
49-69 OTHER CURRENT CHARGES FOOD	296	443	500	500	491			700
49-70 OTHER CURRENT CHARGES PAYMENT TO GENERAL FUND	1,097,990	1,220,290	1,590,680	1,590,680	1,590,680			1,705,990
51-00 OFFICE SUPPLIES	892	1,336	2,050	2,050	1,159			2,050
52-01 OPERATING SUPPLIES OTHER OPERATING SUPPLIES	5,672	7,046	20,000	20,000	2,675			20,000
52-02 OPERATING SUPPLIES FUEL	851,345	830,593	992,470	992,470	648,326			913,530
52-07 OPERATING SUPPLIES UNIFORMS	8,028	6,613	10,380	10,380	10,112			10,240
Proposal #2929 - (2929) SW - One (1) Solid Waste Planner/Scheduler						3	80	
Proposal #2930 - (2930) SW - Two (2) Solid Waste Equipment Operator I						3	160	
Base						1	10,000	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
120 SOLID WASTE DISTRICT								
3032 SOLID WASTE Expenses								
30 Operating Expenditures								
120-3032-534 SOLID WASTE DISTRICT PHYSICAL ENVIRONMENT GARBAGE COLLECTION/DISPOS								
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	411,859	575,087	683,740	747,707	731,636			726,570
Proposal #2929 - (2929) SW - One (1) Solid Waste Planner/Scheduler - Additional Software						3	150	
Proposal #2929 - (2929) SW - One (1) Solid Waste Planner/Scheduler - iPhone Equipment						3	240	
Proposal #2929 - (2929) SW - One (1) Solid Waste Planner/Scheduler - Laptop						3	1,260	
Proposal #2929 - (2929) SW - One (1) Solid Waste Planner/Scheduler - Software						3	880	
Proposal #2930 - (2930) SW - Two (2) Solid Waste Equipment Operator I - Additional Software						3	300	
Proposal #2930 - (2930) SW - Two (2) Solid Waste Equipment Operator I - iPhone & Equipment						3	480	
Proposal #2930 - (2930) SW - Two (2) Solid Waste Equipment Operator I - Software						3	1,760	
Automated Garbage containers, totes and lids						1	620,000	
Commercial Dumpsters & Roll-Offs						1	100,000	
Minor Operating Equipment, as Needed						1	1,500	
54-00 BOOKS, PUBLIC, SUBS, MEMB	4,854	4,390	14,670	14,670	4,625			11,320
American Public Works Association Membership						1	240	
Recycle Coach Subscription						1	3,900	
Solid Waste Association of North America Memberships						1	700	
SW - RecTrac Software for Rental Management						1	6,480	
55-00 TRAINING & EDUCATION	1,495	4,774	4,750	4,750	3,199			4,750
APWA Training						1	900	
Chemical Spills & Maintenance of Traffic Class						1	600	
Safety Training Classes & Seminars						1	1,000	
SWANA International Road-E-O (1)						1	450	
SWANA Road-E-O (2)						1	600	
SWANA Summer Conference Training						1	600	
SWANA Winter Conference Training						1	600	
Sub Total of 30 Operating Expenditures	**7,103,952**	**7,897,947**	**9,104,200**	**9,429,079**	**8,110,171**			**9,600,670**
60 Capital Outlay								
120-3032-534 SOLID WASTE DISTRICT PHYSICAL ENVIRONMENT GARBAGE COLLECTION/DISPOS								
61-00 CAPITAL - LAND	0	2,845	0	72,615	69,185			0
62-00 BUILDINGS	0	0	0	1,264,151	6,234			0
64-00 CAPITAL MACHINERY & EQUIP	1,770,118	31,294	0	430,813	430,813			1,230,000
Proposal #2930 - (2930) SW - Two (2) Solid Waste Equipment Operator I - One (1) Rear Loader - Commercial						3	350,000	
Proposal #2930 - (2930) SW - Two (2) Solid Waste Equipment Operator I - One (1) Side Loader - Residential						3	440,000	
Proposal #2932 - One (1) Side Loader						3	440,000	
Sub Total of 60 Capital Outlay	**1,770,118**	**34,139**	**0**	**1,767,579**	**506,232**			**1,230,000**
90 Interfund Transfers								
120-3032-581 SOLID WASTE DISTRICT OTHER USES INTERFUND TRANSFERS								
01-15 TRANSFERS OUT TO R&R FUND	464,700	1,450,000	849,440	849,440	849,440			2,540,000

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
120 SOLID WASTE DISTRICT								
3032 SOLID WASTE Expenses								
90 Interfund Transfers								
120-3032-581 SOLID WASTE DISTRICT OTHER USES INTERFUND TRANSFERS								
To Fund 324 R & R - SW DISTRICT						1	2,540,000	
91-05 Payment in Lieu of Taxes	0	0	1,639,080	1,639,080	1,639,000			1,885,500
Commercial 16.5% - $3,382,100 * .165						1	558,050	
Residential 9% - $14,749,470 *.09						1	1,327,450	
Sub Total of 90 Interfund Transfers	**464,700**	**1,450,000**	**2,488,520**	**2,488,520**	**2,488,440**			**4,425,500**
Sub Total of 30 PUBLIC SERVICES	**13,230,688**	**13,569,363**	**16,423,480**	**18,595,938**	**15,483,762**			**20,521,800**
Fund 120 Revenue	**12,815,973**	**15,017,801**	**16,423,480**	**18,595,938**	**17,550,254**			**20,521,800**
Fund 120 Expenditure	**13,230,688**	**13,569,363**	**16,423,480**	**18,595,938**	**15,483,762**			**20,521,800**
Fund 120 Balance	**-414,715**	**1,448,438**	**0**	**0**	**2,066,493**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
125 WARM MINERAL SPRINGS								
0000 REVENUE Revenues								
03 Intergovernmental Revenue								
125-0000-331 INTERGOVERNMENTAL REVENUE FEDERAL GRANTS								
331.50-02 ECONOMIC ENVIRONMENT FEMA HURRICANE RELIEF	100,000	0	0	0	4,077			0
Sub Total of 03 Intergovernmental Revenue	**100,000**	**0**	**0**	**0**	**4,077**			**0**
04 Charges for Services								
125-0000-347 WARM MINERAL SPRINGS CHARGES FOR SERVICES CULTURE/RECREATION								
347.90-01 OTHER CULTURE/RECREATION WARM MINERAL SPRINGS	419,097	1,293,626	1,992,280	1,992,280	1,626,696			2,157,790
347.90-02 OTHER CULTURE/RECREATION WMS GIFT SHOP COMMISSIONS	0	0	0	0	0			7,300
347.90-03 OTHER CULTURE/RECREATION/WMSP PROGRAMS	0	0	0	0	0			200
Sub Total of 04 Charges for Services	**419,097**	**1,293,626**	**1,992,280**	**1,992,280**	**1,626,696**			**2,165,290**
06 Miscellaneous Revenues								
125-0000-361 WARM MINERAL SPRINGS MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	132,278	232,536	180,000	180,000	157,447			140,000
125-0000-366 MISCELLANEOUS REVENUES CONTRIBUTIONS & DONATIONS								
366.00-00 CONTRIBUTIONS & DONATIONS	0	0	0	0	1,001			0
125-0000-369 WARM MINERAL SPRINGS OTHER MISC REVENUES								
369.90-00 OTHER MISC REVENUES	3,809	0	0	0	0			0
Sub Total of 06 Miscellaneous Revenues	**136,086**	**232,536**	**180,000**	**180,000**	**158,448**			**140,000**
08 Other Sources								
125-0000-389 WARM MINERAL SPRINGS OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-814,040	2,685,169	0			-816,650
To balance fund						1	-816,650	
Sub Total of 08 Other Sources	**0**	**0**	**-814,040**	**2,685,169**	**0**			**-816,650**
Sub Total of 00 NON-DEPARTMENTAL	**655,183**	**1,526,162**	**1,358,240**	**4,857,449**	**1,789,222**			**1,488,640**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
125 WARM MINERAL SPRINGS								
3036 PARKS & RECREATION Expenses								
10 Personnel Expenditures								
125-3036-572 WARM MINERAL SPRINGS CULTURE/RECREATION PARKS & RECREATION								
12-00 REGULAR SALARIES	74,836	283,764	0	0	0			0
14-00 OVERTIME	0	4,980	0	0	0			0
21-00 FICA	5,725	22,191	0	0	0			0
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	0	23,382	0	0	0			0
23-00 INSURANCE-HEALTH	0	99,030	0	0	0			0
23-02 INSURANCE-HEALTH VISION CARE	0	153	0	0	0			0
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	0	2,402	0	0	0			0
24-00 WORKERS' COMPENSATION	0	5,000	0	0	0			0
Sub Total of 10 Personnel Expenditures	**80,561**	**440,902**	**0**	**0**	**0**			**0**
30 Operating Expenditures								
125-3036-572 WARM MINERAL SPRINGS CULTURE/RECREATION PARKS & RECREATION								
31-04 PROFESSIONAL SERVICES MEDICAL SERVICES	0	330	0	0	0			0
31-05 PROFESSIONAL SERVICES OTHER	323,333	73,765	0	0	0			0
34-00 OTHER CONTRACTED SERVICES	87,878	288,059	0	0	0			0
41-00 COMMUNICATION SERVICES	748	2,961	0	0	0			0
43-01 UTILITY SERVICES WATER & SEWER	4,259	4,966	0	0	0			0
43-02 UTILITY SERVICES ELECTRICITY	8,372	7,435	0	0	0			0
44-00 RENTALS & LEASES	253,622	162,021	0	0	0			0
45-00 INSURANCE	7,120	10,680	0	0	0			0
46-04 REPAIR & MAINTENANCE BUILDINGS	10,028	20,347	0	0	0			0
46-09 REPAIR & MAINTENANCE R&M LANDSCAPING	25,595	43,542	0	0	0			0
47-00 PRINTING & BINDING	401	460	0	0	0			0
48-00 PROMOTIONAL ACTIVITIES	0	0	0	0	0			0
49-01 OTHER CURRENT CHARGES BANK AND TRANSACTION FEES, TRANSFERS	6,084	20,953	0	0	0			0
49-02 OTHER CURRENT CHARGES CASH OVER AND SHORT	72	-11	0	0	0			0
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	395	3,088	0	0	0			0
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	0	417	0	0	0			0
49-70 OTHER CURRENT CHARGES PAYMENT TO GENERAL FUND	114,310	117,910	0	0	0			0
49-72 OTHER CURRENT CHARGES PAYMENT	1,999	2,873	0	0	0			0
51-00 OFFICE SUPPLIES	256	1,626	0	0	0			0
52-01 OPERATING SUPPLIES OTHER OPERATING SUPPLIES	808	13,320	0	0	0			0

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
125 WARM MINERAL SPRINGS								
3036 PARKS & RECREATION Expenses								
30 Operating Expenditures								
125-3036-572 WARM MINERAL SPRINGS CULTURE/RECREATION PARKS & RECREATION								
52-07 OPERATING SUPPLIES UNIFORMS	0	1,244	0	0	0			0
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	34,081	37,403	0	0	0			0
54-00 BOOKS, PUBLIC, SUBS, MEMB	0	0	0	0	0			0
55-00 TRAINING & EDUCATION	396	1,588	0	0	0			0
Sub Total of 30 Operating Expenditures	**879,757**	**814,978**	**0**	**0**	**0**			**0**
60 Capital Outlay								
125-3036-572 WARM MINERAL SPRINGS CULTURE/RECREATION PARKS & RECREATION								
62-00 BUILDINGS	0	7,300	0	0	0			0
64-00 CAPITAL MACHINERY & EQUIP	0	5,525	0	0	0			0
Sub Total of 60 Capital Outlay	**0**	**12,825**	**0**	**0**	**0**			**0**
Sub Total of 30 PUBLIC SERVICES	**960,318**	**1,268,704**	**0**	**0**	**0**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
125 WARM MINERAL SPRINGS								
3040 WARM MINERAL SPRINGS Expenses								
10 Personnel Expenditures								
125-3040-572 WARM MINERAL SPRINGS								
12-00 REGULAR SALARIES	0	0	523,320	523,320	447,656			558,510
Current positions						1	563,520	
Longevity Pay						1	630	
Vacancy Reduction						1	-5,640	
14-00 OVERTIME	0	0	15,000	15,000	22,788			15,000
15-08 SPECIAL PAY CLOTHING/CLEANING ALLOW	0	0	0	0	120			0
21-00 FICA	0	0	41,180	41,180	35,368			43,330
Current positions						1	42,560	
FICA for Overtime						1	1,150	
Longevity Pay						1	50	
Vacancy Reduction						1	-430	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	0	0	73,060	73,060	63,291			80,480
Current positions						1	79,060	
FRS for Overtime						1	2,100	
Longevity Pay						1	90	
Vacancy Reduction						1	-770	
23-00 INSURANCE-HEALTH	0	0	105,280	105,280	101,346			139,980
23-02 INSURANCE-HEALTH VISION CARE	0	0	410	410	442			530
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	0	0	5,840	5,840	6,971			7,490
24-00 WORKERS' COMPENSATION	0	0	8,540	8,540	8,540			5,410
Sub Total of 10 Personnel Expenditures	**0**	**0**	**772,630**	**772,630**	**686,521**			**850,730**
30 Operating Expenditures								
125-3040-572 WARM MINERAL SPRINGS								
31-04 PROFESSIONAL SERVICES MEDICAL SERVICES	0	0	0	0	280			210
Employee Employment Pre-screening						1	210	
31-05 PROFESSIONAL SERVICES OTHER	0	0	210	61,782	111			0
34-00 OTHER CONTRACTED SERVICES	0	0	79,900	79,900	63,768			67,390
Agency Water Safety Certification						1	350	
Armored Car Services						1	4,300	
Cleaning Service for restroom and Admin trailers						1	18,000	
Instructor Agreements						1	140	
Security Camera & Monitoring Service						1	35,000	
Water Sampling Services						1	9,600	
40-00 TRAVEL AND PER DIEM	0	0	1,070	1,070	872			1,850
Florida Parks & Recreation Assn Annual Conference						1	1,160	
National Parks & Recreation Association - Professional Development						1	690	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
125 WARM MINERAL SPRINGS								
3040 WARM MINERAL SPRINGS Expenses								
30 Operating Expenditures								
125-3040-572 WARM MINERAL SPRINGS								
41-00 COMMUNICATION SERVICES	0	0	8,280	8,280	6,868			7,620
Internet Service						1	6,360	
Staff Cell Phone & iPad Service						1	1,260	
43-01 UTILITY SERVICES WATER & SEWER	0	0	8,160	8,160	5,906			9,000
43-02 UTILITY SERVICES ELECTRICITY	0	0	6,870	6,870	5,896			7,500
44-00 RENTALS & LEASES	0	0	172,440	172,440	141,570			170,440
Copier lease and copy charges						1	2,440	
Perimeter Security Fencing						1	13,000	
Restroom & Admin Trailer rentals						1	155,000	
45-00 INSURANCE	0	0	12,730	12,730	12,730			27,420
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	0	0	0	0	730			1,000
Toner & Ink						1	1,000	
46-04 REPAIR & MAINTENANCE BUILDINGS	0	0	12,000	72,825	26,971			8,000
Facility maintenance and repairs						1	8,000	
46-09 REPAIR & MAINTENANCE R&M LANDSCAPING	0	0	49,150	49,150	42,200			49,150
Interior & Exterior mowing service						1	36,750	
Invasive Vegetation Maintenance						1	5,000	
Landscape Supplies and Mulch						1	5,000	
Palm Tree Maintenance						1	2,400	
47-00 PRINTING & BINDING	0	0	1,000	1,000	672			500
48-00 PROMOTIONAL ACTIVITIES	0	0	600	600	570			1,100
49-01 OTHER CURRENT CHARGES BANK AND TRANSACTION FEES, TRANSFERS	0	0	25,200	25,200	25,413			25,200
49-02 OTHER CURRENT CHARGES CASH OVER AND SHORT	0	0	0	0	-117			0
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	0	0	3,480	3,480	1,728			3,480
Digital Marketing & Advertising						1	3,480	
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	0	0	50	50	50			50
Health Department Operating Permit						1	50	
49-70 OTHER CURRENT CHARGES PAYMENT TO GENERAL FUND	0	0	138,920	138,920	138,920			177,280
49-72 OTHER CURRENT CHARGES PAYMENT	0	0	4,600	4,600	3,378			4,320
Solid Waste regular and bulk pick ups						1	4,320	
51-00 OFFICE SUPPLIES	0	0	1,000	1,000	679			1,000

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
125 WARM MINERAL SPRINGS								
3040 WARM MINERAL SPRINGS Expenses								
30 Operating Expenditures								
125-3040-572 WARM MINERAL SPRINGS								
52-01 OPERATING SUPPLIES OTHER OPERATING SUPPLIES	0	0	22,500	22,500	17,691			20,500
First Aid supplies						1	1,000	
Lifeguard supplies						1	2,500	
Operating supplies, cleaning & paper products						1	17,000	
52-07 OPERATING SUPPLIES UNIFORMS	0	0	3,500	3,500	3,956			3,500
Staff uniforms						1	3,500	
52-09 Concessions	0	0	0	0	0			3,000
Concession Supplies						1	3,000	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	0	0	29,000	29,000	25,997			26,000
Chairs, lounges, floats, ropes, operating equipment						1	23,000	
Equipment Replacement / computer						1	3,000	
54-00 BOOKS, PUBLIC, SUBS, MEMB	0	0	1,800	1,800	2,163			1,250
Hydro Apps						1	750	
Lightning Detection Monitoring Subscription						1	500	
55-00 TRAINING & EDUCATION	0	0	3,150	3,150	1,875			5,150
Florida Parks & Recreation Assn Annual Conference						1	1,150	
Staff Professional Development						1	4,000	
Sub Total of 30 Operating Expenditures	**0**	**0**	**585,610**	**708,007**	**530,875**			**621,910**
60 Capital Outlay								
125-3040-572 WARM MINERAL SPRINGS								
62-00 BUILDINGS	0	0	0	3,376,812	0			0
64-00 CAPITAL MACHINERY & EQUIP	0	0	0	0	0			16,000
Proposal #2947 - Parks & Recreation Equipment Replacements						3	16,000	
Sub Total of 60 Capital Outlay	**0**	**0**	**0**	**3,376,812**	**0**			**16,000**
Sub Total of 30 PUBLIC SERVICES	**0**	**0**	**1,358,240**	**4,857,449**	**1,217,396**			**1,488,640**
Fund 125 Revenue	**655.183**	**1.526.162**	**1.358.240**	**4.857.449**	**1.789.222**			**1.488.640**
Fund 125 Expenditure	**960.318**	**1.268.704**	**1.358.240**	**4.857.449**	**1.217.396**			**1.488.640**
Fund 125 Balance	**-305.135**	**257.458**	**0**	**0**	**571.826**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
135 BUILDING								
0000 REVENUE Revenues								
02 Special Assessments								
135-0000-322 BUILDING SPECIAL ASSESSMENTS BUILDING PERMITS								
322.00-00 BUILDING PERMITS	0	0	0	0	326,298			175,000
amps, toilets, hvac under sq ft						1	175,000	
322.30-00 RESIDENTIAL	5,393,784	5,345,987	4,800,000	4,800,000	3,510,308			4,000,000
322.40-00 COMMERCIAL	256,749	613,569	556,250	556,250	620,709			800,000
322.50-00 ADDITIONS	1,803,116	1,450,484	1,000,000	1,000,000	1,635,942			1,160,000
135-0000-328 BUILDING SPECIAL ASSESSMENTS CERTIFICATE OF COMPETENCY								
328.00-00 CERTIFICATE OF COMPETENCY	0	0	0	0	100			0
135-0000-329 BUILDING SPECIAL ASSESSMENTS OTHER PERMITS AND FEES								
329.00-00 OTHER PERMITS AND FEES	2,620	400	0	0	160			0
329.50-00 OTHER PERMITS AND FEES	348,220	524,098	270,000	270,000	841,926			550,000
329.50-02 PERMIT REACTIVATION FEES	128,944	186,664	100,000	100,000	130,876			150,000
Sub Total of 02 Special Assessments	**7,933,433**	**8,121,203**	**6,726,250**	**6,726,250**	**7,066,319**			**6,835,000**
03 Intergovernmental Revenue								
135-0000-331 BUILDING INTERGOVERNMENTAL REVENUE FEDERAL GRANTS								
331.50-02 ECONOMIC ENVIRONMENT FEMA HURRICANE RELIEF	0	0	0	0	19,361			0
Sub Total of 03 Intergovernmental Revenue	**0**	**0**	**0**	**0**	**19,361**			**0**
04 Charges for Services								
135-0000-349 BUILDING CHARGES FOR SERVICES OTHER CHARGES FOR SERVICE								
349.30-10 CITY WIDE FEE ORDINANCES BUILDING DRC REVIEW FEES	800	450	300	300	75			0
349.35-00 CONVENIENCE FEES	122,039	78,178	120,000	120,000	82,640			80,000
Sub Total of 04 Charges for Services	**122,839**	**78,628**	**120,300**	**120,300**	**82,715**			**80,000**
06 Miscellaneous Revenues								
135-0000-361 BUILDING MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	375,085	752,359	600,000	600,000	444,610			600,000
135-0000-364 BUILDING MISCELLANEOUS REVENUES DISPOSE OF FIXED ASSETS								
364.00-00 DISPOSE OF FIXED ASSETS	0	3,500	0	0	0			0
135-0000-369 BUILDING MISCELLANEOUS REVENUES OTHER MISC REVENUES								
369.90-00 OTHER MISC REVENUES	8,810	8,340	7,500	7,500	2,559			7,500
Sub Total of 06 Miscellaneous Revenues	**383,895**	**764,199**	**607,500**	**607,500**	**447,169**			**607,500**
08 Other Sources								
135-0000-383 LEASE PROCEEDS / LEASES-FINANCIAL AGRMNTS								
383.11-00 Leases/Financial Agreements Sub Based IT Agreements	1,200,701	0	0	0	0			0

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
135 BUILDING								
0000 REVENUE Revenues								
08 Other Sources								
135-0000-389 BUILDING OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	779,400	2,928,393	0			2,046,270
To balance fund						1	2,046,270	
Sub Total of 08 Other Sources	**1,200,701**	**0**	**779,400**	**2,928,393**	**0**			**2,046,270**
Sub Total of 00 NON-DEPARTMENTAL	**9,640,869**	**8,964,029**	**8,233,450**	**10,382,443**	**7,615,564**			**9,568,770**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
135 BUILDING								
2700 BUILDING Expenses								
10 Personnel Expenditures								
135-2700-524 BUILDING PUBLIC SAFETY PROTECTIVE INSPECTION								
11-00 EXECUTIVE SALARIES	114,284	128,136	127,270	127,270	134,931			39,270
12-00 REGULAR SALARIES	2,517,122	2,848,092	3,505,730	3,505,730	3,017,120			3,507,020
Proposal #3218 - Code Enforcement Inspector Salary						3	44,980	
Proposal #2961 - Code Enforcement Inspectors (2)						3	20,040	
Current Positions						1	3,470,350	
Longevity Pay						1	6,350	
Vacancy Reduction						1	-34,700	
14-00 OVERTIME	100,962	98,347	100,000	100,000	64,237			100,000
Overtime						1	100,000	
15-08 SPECIAL PAY CLOTHING/CLEANING ALLOW	0	2,220	330	330	5,100			330
21-00 FICA	198,329	226,533	276,430	276,430	236,928			269,010
Proposal #3218 - Code Enforcement Inspector FICA						3	3,450	
Proposal #2961 - Code Enforcement Inspectors (2)						3	1,540	
Current positions						1	258,530	
Longevity Pay						1	490	
Overtime for staff						1	7,650	
Vacancy Reduction						1	-2,650	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	365,793	452,052	528,070	528,070	485,653			526,830
Proposal #3218 - Code Enforcement Inspector FRS						3	6,110	
Proposal #2961 - Code Enforcement Inspectors (2)						3	2,800	
Current Positions						1	507,740	
Longevity Pay						1	880	
Overtime for field staff						1	14,030	
Vacancy Reduction						1	-4,730	
23-00 INSURANCE-HEALTH	508,000	621,000	739,850	739,850	592,313			772,480
Proposal #3218 - Code Enforcement Inspector Health						3	12,220	
Proposal #2961 - Code Enforcement Inspectors (2)						3	5,450	
Current Positions						1	754,810	
23-02 INSURANCE-HEALTH VISION CARE	2,703	2,837	3,730	3,730	2,983			3,300
Proposal #3218 - Code Enforcement Inspector Vision						3	50	
Proposal #2961 - Code Enforcement Inspectors (2)						3	20	
Current Positions						1	3,230	
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	32,585	37,542	43,760	43,760	38,495			45,880
Proposal #3218 - Code Enforcement Inspector Dental, Life, ADD, Dis						3	670	
Proposal #2961 - Code Enforcement Inspectors (2)						3	300	
Current Positions						1	44,910	
24-00 WORKERS' COMPENSATION	4,860	7,290	12,450	12,450	12,450			7,890
25-00 UNEMPLOYMENT COMPENSATION	0	0	0	0	6			0

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
135 BUILDING								
2700 BUILDING Expenses								
10 Personnel Expenditures								
135-2700-524 BUILDING PUBLIC SAFETY PROTECTIVE INSPECTION								
27-00 EDUCATIONAL ASSISTANCE	2,035	0	2,500	2,500	0			0
Sub Total of 10 Personnel Expenditures	**3,846,673**	**4,424,051**	**5,340,120**	**5,340,120**	**4,590,214**			**5,272,010**
30 Operating Expenditures								
135-2700-524 BUILDING PUBLIC SAFETY PROTECTIVE INSPECTION								
31-04 PROFESSIONAL SERVICES MEDICAL SERVICES	668	193	0	0	578			0
31-05 PROFESSIONAL SERVICES OTHER	266	369	0	0	487			0
34-00 OTHER CONTRACTED SERVICES	152,792	111,988	475,000	365,444	219,414			475,000
contracted servcies - inspections & plan review						1	200,000	
document retention services						1	100,000	
unsafe building abatement						1	175,000	
40-00 TRAVEL AND PER DIEM	1,644	86	1,000	1,000	1,160			1,000
Admin staff annual conference and continuing education						1	1,000	
40-02 TRAVEL AND PER DIEM TRAVEL DISTRICT 2/RELOCATION	0	5,000	0	0	0			0
41-00 COMMUNICATION SERVICES	18,579	26,226	18,240	18,240	20,165			18,600
Proposal #3218 - Code Enforcement Inspector						3	200	
42-00 POSTAGE & MAILING	339	487	1,500	1,500	322			500
44-00 RENTALS & LEASES	6,744	8,384	7,200	7,200	4,052			7,000
45-00 INSURANCE	34,340	70,000	83,430	83,430	83,430			67,910
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	28,517	13,510	44,890	46,570	17,315			25,000
46-02 REPAIR & MAINTENANCE COMMUNICATION EQUIPMENT	0	0	100	100	0			100
46-04 REPAIR & MAINTENANCE BUILDINGS	0	95,598	0	20,943	18,542			0
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	7,780	7,780	14,890	14,890	14,890			20,400
46-51 REPAIR & MAINTENANCE FLEET - LABOR	8,462	12,609	13,180	13,180	12,656			15,450
Fleet estimate						1	13,450	
Proposal #2968 - Vehicle Replacement (6) Ford F150						3	2,000	
46-52 REPAIR & MAINTENANCE FLEET - PARTS	9,527	11,482	12,340	12,340	11,467			13,640
46-53 REPAIR & MAINTENANCE FLEET - OUTSOURCED	927	1,105	1,500	1,500	2,919			1,500
permitting, plan review, and and inspection staff						1	1,500	
47-00 PRINTING & BINDING	2,804	2,761	2,500	2,500	2,495			2,500
business cards, envelopes						1	2,500	
48-00 PROMOTIONAL ACTIVITIES	1,518	2,500	2,500	2,500	2,732			2,500
49-00 OTHER CURRENT CHARGES	0	3,661	0	0	7,780			5,000
off site record storage charges						1	5,000	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
135 BUILDING								
2700 BUILDING Expenses								
30 Operating Expenditures								
135-2700-524 BUILDING PUBLIC SAFETY PROTECTIVE INSPECTION								
49-01 OTHER CURRENT CHARGES BANK AND TRANSACTION FEES, TRANSFERS	325,715	363,623	275,000	275,000	49,960			150,000
reduction in credit card fees charged to the city by the payment processor						1	150,000	
49-02 OTHER CURRENT CHARGES CASH OVER AND SHORT	2	110	0	0	-2			0
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	1,001	723	3,400	3,400	862			5,100
Proposal #3218 - Code Enforcement Inspector						3	300	
permitting, plan review, and and inspection staff						1	3,000	
Proposal #2968 - Vehicle Replacement (6) Ford F150						3	1,800	
49-69 OTHER CURRENT CHARGES FOOD	1,544	0	0	0	415			1,000
Other Current Charges Food						1	1,000	
49-70 OTHER CURRENT CHARGES PAYMENT TO GENERAL FUND	492,660	524,370	757,010	757,010	757,010			888,480
51-00 OFFICE SUPPLIES	6,824	5,432	8,000	8,000	4,005			8,000
52-01 OPERATING SUPPLIES OTHER OPERATING SUPPLIES	0	0	0	0	357			0
52-02 OPERATING SUPPLIES FUEL	38,883	38,512	46,240	46,240	28,200			46,200
52-07 OPERATING SUPPLIES UNIFORMS	9,319	10,533	12,810	12,810	7,317			13,380
Proposal #3218 - Code Enforcement Inspector						3	160	
Proposal #2961 - Code Enforcement Inspectors (2)						3	320	
524.52-50 PROTECTIVE INSPECTION MINOR OPERATING EQUIPMENT	0	0	0	0	0			2,000
Proposal #3218 - Code Enforcement Inspector						3	2,000	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	23,619	260,551	35,100	122,346	70,211			35,000
Replacement I-Pads, I-phones						1	35,000	
54-00 BOOKS, PUBLIC, SUBS, MEMB	1,435	81,875	579,400	948,925	715,975			580,000
Digital Plan Room for Development Services (e-Permithub)						1	250,000	
Subscription for all modules of Accela						1	330,000	
55-00 TRAINING & EDUCATION	738	0	500	500	582			500
admin staff continuing education						1	500	
Sub Total of 30 Operating Expenditures	**1,176,646**	**1,659,467**	**2,395,730**	**2,765,568**	**2,055,294**			**2,385,760**
60 Capital Outlay								
135-2700-524 BUILDING PUBLIC SAFETY PROTECTIVE INSPECTION								
62-00 BUILDINGS	0	77,194	0	1,166,715	439,096			500,000
BD26PH - Renovation of the NPPD HQ for the Building Division						4	500,000	
64-00 CAPITAL MACHINERY & EQUIP	297,279	12,851	107,600	526,283	138,440			371,000
Proposal #3218 - Code Enforcement Inspector						3	53,000	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
135 BUILDING								
2700 BUILDING Expenses								
60 Capital Outlay								
135-2700-524 BUILDING PUBLIC SAFETY PROTECTIVE INSPECTION								
Proposal #2968 - Vehicle Replacement (6) Ford F150						3	318,000	
68-00 INTANGIBLE ASSETS	315,342	2,203,543	350,000	333,280	304,689			1,000,000
BD22OP - Building Department Online Permitting						4	1,000,000	
68-01 Intangible Assets Sub Based IT Arrangements	1,200,701	0	0	0	0			0
Sub Total of 60 Capital Outlay	**1,813,323**	**2,293,588**	**457,600**	**2,026,278**	**882,224**			**1,871,000**
70 Debt Service								
135-2700-524 BUILDING PUBLIC SAFETY PROTECTIVE INSPECTION								
71-00 DEBT SERVICE PRINCIPAL	209,639	193,322	0	193,322	0			0
72-00 DEBT SERVICE INTEREST	0	17,155	0	17,155	0			0
Sub Total of 70 Debt Service	**209,639**	**210,477**	**0**	**210,477**	**0**			**0**
90 Interfund Transfers								
135-2700-581 BUILDING OTHER USES INTERFUND TRANSFERS								
01-15 TRANSFERS OUT TO R&R FUND	40,000	40,000	40,000	40,000	40,000			40,000
Sub Total of 90 Interfund Transfers	**40,000**	**40,000**	**40,000**	**40,000**	**40,000**			**40,000**
Sub Total of 27 BUILDING	**7,086,281**	**8,627,583**	**8,233,450**	**10,382,443**	**7,567,732**			**9,568,770**
Fund 135 Revenue	**9,640,869**	**8,964,029**	**8,233,450**	**10,382,443**	**7,615,564**			**9,568,770**
Fund 135 Expenditure	**7,086,281**	**8,627,583**	**8,233,450**	**10,382,443**	**7,567,732**			**9,568,770**
Fund 135 Balance	**2,554,588**	**336,446**	**0**	**0**	**47,832**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
144 ESCH LOT-LAND/FUTURE PROJ								
0000 REVENUE Revenues								
06 Miscellaneous Revenues								
144-0000-361 ESCH LOT-LAND/FUTURE PROJ								
361.00-00 INVESTMENT INCOME	23,454	42,411	0	0	22,443			0
Sub Total of 06 Miscellaneous Revenues	**23,454**	**42,411**	**0**	**0**	**22,443**			**0**
08 Other Sources								
144-0000-389 ESCH LOT-LAND/FUTURE PROJ OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	0	554,254	0			0
Sub Total of 08 Other Sources	**0**	**0**	**0**	**554,254**	**0**			**0**
Sub Total of 00 NON-DEPARTMENTAL	**23,454**	**42,411**	**0**	**554,254**	**22,443**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
144 ESCH LOT-LAND/FUTURE PROJ								
5000 ROAD & DRAINAGE Expenses								
30 Operating Expenditures								
144-5000-541 ESCH LOT-LAND/FUTURE PROJ ROAD & STREET FACILITIES ROAD & DRAINAGE								
31-05 PROFESSIONAL SERVICES OTHER	0	47,800	0	554,253	0			0
Sub Total of 30 Operating Expenditures	**0**	**47,800**	**0**	**554,253**	**0**			**0**
60 Capital Outlay								
144-5000-541 ESCH LOT-LAND/FUTURE PROJ ROAD & STREET FACILITIES ROAD & DRAINAGE								
61-00 CAPITAL - LAND	0	0	0	1	0			0
63-00 IMPROVE OTHER THAN BLDGS	0	0	0	0	171,188			0
Sub Total of 60 Capital Outlay	**0**	**0**	**0**	**1**	**171,188**			**0**
Sub Total of 50 ROAD & DRAINAGE	**0**	**47,800**	**0**	**554,254**	**171,188**			**0**
Fund 144 Revenue	**23,454**	**42,411**	**0**	**554,254**	**22,443**			**0**
Fund 144 Expenditure	**0**	**47,800**	**0**	**554,254**	**171,188**			**0**
Fund 144 Balance	**23,454**	**-5,389**	**0**	**0**	**-148,744**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
150 LAW ENF IMPACT FEE FUND								
0000 REVENUE Revenues								
02 Special Assessments								
150-0000-324 LAW ENF IMPACT FEE FUND SPECIAL ASSESSMENTS IMPACT FEES								
324.11-00 RESIDENTIAL-PUBLIC SAFETY	415,180	727,404	716,420	716,420	607,691			838,060
324.11-01 RESIDENTIAL-PUBLIC SAFETY WVID	281,427	713,231	1,014,030	1,014,030	413,079			378,730
324.12-00 COMMERCIAL-PUBLIC SAFETY	79,930	103,752	299,950	299,950	737,898			858,960
324.12-01 COMMERCIAL-PUBLIC SAFETY WVID	64,284	301,623	254,970	254,970	149,019			182,260
Sub Total of 02 Special Assessments	**840,822**	**1,846,011**	**2,285,370**	**2,285,370**	**1,907,686**			**2,258,010**
06 Miscellaneous Revenues								
150-0000-361 LAW ENF IMPACT FEE FUND MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	30,621	88,913	50,000	50,000	58,540			50,000
Sub Total of 06 Miscellaneous Revenues	**30,621**	**88,913**	**50,000**	**50,000**	**58,540**			**50,000**
08 Other Sources								
150-0000-389 LAW ENF IMPACT FEE FUND OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-641,370	238,744	0			-852,220
Sub Total of 08 Other Sources	**0**	**0**	**-641,370**	**238,744**	**0**			**-852,220**
Sub Total of 00 NON-DEPARTMENTAL	**871,443**	**1,934,924**	**1,694,000**	**2,574,114**	**1,966,226**			**1,455,790**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
150 LAW ENF IMPACT FEE FUND								
2100 POLICE Expenses								
30 Operating Expenditures								
150-2100-521 LAW ENF IMPACT FEE FUND PUBLIC SAFETY LAW ENFORCEMENT								
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	0	118	0	0	0			0
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	1,393	1,920	0	2,199	211			30,000
PD26OT - NPPD Office Trailers						4	30,000	
Sub Total of 30 Operating Expenditures	**1,393**	**2,037**	**0**	**2,199**	**211**			**30,000**
60 Capital Outlay								
150-2100-521 LAW ENF IMPACT FEE FUND PUBLIC SAFETY LAW ENFORCEMENT								
62-00 BUILDINGS	0	0	0	0	0			864,800
PD26OT - NPPD Office Trailers						4	864,800	
64-00 CAPITAL MACHINERY & EQUIP	264,656	398,229	425,000	1,302,915	1,092,065			0
Sub Total of 60 Capital Outlay	**264,656**	**398,229**	**425,000**	**1,302,915**	**1,092,065**			**864,800**
80 Grants and Aids								
150-2100-521 LAW ENF IMPACT FEE FUND PUBLIC SAFETY LAW ENFORCEMENT								
81-01 AIDS TO GOV'T AGENCIES	339,789	1,014,855	1,269,000	1,269,000	442,914			560,990
Wellen Park LLLP (WVID)						1	560,990	
Sub Total of 80 Grants and Aids	**339,789**	**1,014,855**	**1,269,000**	**1,269,000**	**442,914**			**560,990**
Sub Total of 21 POLICE DEPARTMENT	**605,839**	**1,415,122**	**1,694,000**	**2,574,114**	**1,535,191**			**1,455,790**
Fund 150 Revenue	**871,443**	**1,934,924**	**1,694,000**	**2,574,114**	**1,966,226**			**1,455,790**
Fund 150 Expenditure	**605,839**	**1,415,122**	**1,694,000**	**2,574,114**	**1,535,191**			**1,455,790**
Fund 150 Balance	**265,605**	**519,802**	**0**	**0**	**431,035**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
151 FIRE IMPACT FEE FUND								
0000 REVENUE Revenues								
02 Special Assessments								
151-0000-324 FIRE IMPACT FEE FUND SPECIAL ASSESSMENTS IMPACT FEES								
324.11-00 RESIDENTIAL-PUBLIC SAFETY	553,855	1,092,992	1,118,040	1,118,040	944,368			1,307,910
324.11-01 RESIDENTIAL-PUBLIC SAFETY WVID	395,469	1,127,052	1,582,460	1,582,460	644,649			591,040
324.12-00 COMMERCIAL-PUBLIC SAFETY	89,681	97,590	275,670	275,670	689,701			789,420
324.12-01 COMMERCIAL-PUBLIC SAFETY WVID	79,881	283,934	234,240	234,240	151,399			167,480
Sub Total of 02 Special Assessments	**1,118,886**	**2,601,567**	**3,210,410**	**3,210,410**	**2,430,117**			**2,855,850**
06 Miscellaneous Revenues								
151-0000-361 FIRE IMPACT FEE FUND MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	42,150	150,361	40,000	40,000	131,804			100,000
Sub Total of 06 Miscellaneous Revenues	**42,150**	**150,361**	**40,000**	**40,000**	**131,804**			**100,000**
08 Other Sources								
151-0000-389 FIRE IMPACT FEE FUND OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-1,348,160	-1,281,115	0			-1,046,470
Sub Total of 08 Other Sources	**0**	**0**	**-1,348,160**	**-1,281,115**	**0**			**-1,046,470**
Sub Total of 00 NON-DEPARTMENTAL	**1,161,036**	**2,751,928**	**1,902,250**	**1,969,295**	**2,561,921**			**1,909,380**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
151 FIRE IMPACT FEE FUND								
2222 FIRE RESCUE Expenses								
30 Operating Expenditures								
151-2222-522 FIRE IMPACT FEE FUND PUBLIC SAFETY FIRE RESCUE								
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	117	39	0	11,546	6,784			0
52-01 OPERATING SUPPLIES OTHER OPERATING SUPPLIES	0	1,464	0	1	0			0
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	20,147	23,553	0	3,966	1,993			170,000
Proposal #3034 - Ambulance Equipment and Supplies						3	162,000	
Proposal #3035 - Portable Generator for Rehab Tent						3	8,000	
Sub Total of 30 Operating Expenditures	**20,264**	**25,056**	**0**	**15,513**	**8,777**			**170,000**
60 Capital Outlay								
151-2222-522 FIRE IMPACT FEE FUND PUBLIC SAFETY FIRE RESCUE								
62-00 BUILDINGS	0	0	0	66,723	0			0
64-00 CAPITAL MACHINERY & EQUIP	32,620	453,287	85,550	70,359	70,257			980,860
Proposal #3034 - Ambulance Equipment and Supplies						3	580,860	
F26HWV - High Water Vehicles						4	400,000	
Sub Total of 60 Capital Outlay	**32,620**	**453,287**	**85,550**	**137,082**	**70,257**			**980,860**
80 Grants and Aids								
151-2222-522 FIRE IMPACT FEE FUND PUBLIC SAFETY FIRE RESCUE								
81-01 AIDS TO GOV'T AGENCIES	475,350	1,410,986	1,816,700	1,816,700	632,761			758,520
Repayments to WVID						1	758,520	
Sub Total of 80 Grants and Aids	**475,350**	**1,410,986**	**1,816,700**	**1,816,700**	**632,761**			**758,520**
Sub Total of 22 FIRE RESCUE	**528,234**	**1,889,329**	**1,902,250**	**1,969,295**	**711,794**			**1,909,380**
Fund 151 Revenue	**1,161,036**	**2,751,928**	**1,902,250**	**1,969,295**	**2,561,921**			**1,909,380**
Fund 151 Expenditure	**528,234**	**1,889,329**	**1,902,250**	**1,969,295**	**711,794**			**1,909,380**
Fund 151 Balance	**632,802**	**862,599**	**0**	**0**	**1,850,127**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
152 PRKS & REC IMPCT FEE FUND								
0000 REVENUE Revenues								
02 Special Assessments								
152-0000-324 PRKS & REC IMPCT FEE FUND SPECIAL ASSESSMENTS IMPACT FEES								
324.61-00 RESIDENTIAL-CULTURE/REC	1,535,573	3,143,198	3,253,710	3,253,710	2,749,782			3,805,540
324.61-01 RESIDENTIAL-CULTURE/REC WVID	1,110,529	3,216,956	4,605,640	4,605,640	1,967,332			1,720,030
324.62-00 COMMERCIAL-CULTURE/REC	94,224	0	0	0	0			0
324.62-01 COMMERCIAL-CULTURE/REC WVID	16,867	0	0	0	6,616			0
Sub Total of 02 Special Assessments	**2,757,193**	**6,360,154**	**7,859,350**	**7,859,350**	**4,723,730**			**5,525,570**
06 Miscellaneous Revenues								
152-0000-361 PRKS & REC IMPCT FEE FUND MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	192,374	623,958	400,000	400,000	594,478			500,000
Sub Total of 06 Miscellaneous Revenues	**192,374**	**623,958**	**400,000**	**400,000**	**594,478**			**500,000**
08 Other Sources								
152-0000-389 PRKS & REC IMPCT FEE FUND OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-6,621,330	-828,203	0			-2,625,570
To balance fund						1	-2,625,570	
Sub Total of 08 Other Sources	**0**	**0**	**-6,621,330**	**-828,203**	**0**			**-2,625,570**
Sub Total of 00 NON-DEPARTMENTAL	**2,949,566**	**6,984,112**	**1,638,020**	**7,431,147**	**5,318,208**			**3,400,000**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
152 PRKS & REC IMPCT FEE FUND								
3036 PARKS & RECREATION Expenses								
30 Operating Expenditures								
152-3036-572 PRKS & REC IMPCT FEE FUND CULTURE/RECREATION PARKS & RECREATION								
31-05 PROFESSIONAL SERVICES OTHER	0	378,266	350,000	845,034	325,154			100,000
P26DOG - Dog Park East of Toledo Blade Blvd						4	100,000	
46-04 REPAIR & MAINTENANCE BUILDINGS	0	0	0	225,000	185,186			0
49-00 OTHER CURRENT CHARGES	66	0	0	0	0			0
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	69	0	0	0	0			0
Sub Total of 30 Operating Expenditures	**135**	**378,266**	**350,000**	**1,070,034**	**510,340**			**100,000**
60 Capital Outlay								
152-3036-572 PRKS & REC IMPCT FEE FUND CULTURE/RECREATION PARKS & RECREATION								
62-00 BUILDINGS	0	0	400,000	400,000	0			500,000
P24PMC - Park Maintenance Operations Building/Complex - Design						4	500,000	
63-00 IMPROVE OTHER THAN BLDGS	227,198	428,466	400,000	3,393,949	94,004			2,800,000
P23PAS - Boca Chica Park						4	1,000,000	
P24DWF - Dallas White Park Multi-Purpose Field						4	1,100,000	
P25LPD - Langlais Park Development - Construction						4	400,000	
P26DOG - Dog Park East of Toledo Blade Blvd						4	300,000	
Sub Total of 60 Capital Outlay	**227,198**	**428,466**	**800,000**	**3,793,949**	**94,004**			**3,300,000**
80 Grants and Aids								
152-3036-572 PRKS & REC IMPCT FEE FUND CULTURE/RECREATION PARKS & RECREATION								
81-02 AIDS TO GOV'T AGENCIES / CAP CONTRIB - WVID	0	0	488,020	1,250,959	1,250,959			0
Sub Total of 80 Grants and Aids	**0**	**0**	**488,020**	**1,250,959**	**1,250,959**			**0**
Sub Total of 30 PUBLIC SERVICES	**227,333**	**806,732**	**1,638,020**	**6,114,942**	**1,855,303**			**3,400,000**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
152 PRKS & REC IMPCT FEE FUND								
3038 PARKS MAINTENANCE Expenses								
60 Capital Outlay								
152-3038-572 PARKS MAINTENANCE								
63-00 IMPROVE OTHER THAN BLDGS	0	0	0	258,580	258,580			0
Sub Total of 60 Capital Outlay	**0**	**0**	**0**	**258,580**	**258,580**			**0**
Sub Total of 30 PUBLIC SERVICES	**0**	**0**	**0**	**258,580**	**258,580**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
152 PRKS & REC IMPCT FEE FUND								
3040 WARM MINERAL SPRINGS Expenses								
30 Operating Expenditures								
152-3040-572 PRKS & REC IMPCT FEE FUND SURTAX CULTURE/RECREATION PARKS & RECREATION								
31-05 PROFESSIONAL SERVICES OTHER	0	0	0	125,000	115,325			0
Sub Total of 30 Operating Expenditures	**0**	**0**	**0**	**125,000**	**115,325**			**0**
60 Capital Outlay								
152-3040-572 PRKS & REC IMPCT FEE FUND SURTAX CULTURE/RECREATION PARKS & RECREATION								
63-00 IMPROVE OTHER THAN BLDGS	0	0	0	932,625	0			0
Sub Total of 60 Capital Outlay	**0**	**0**	**0**	**932,625**	**0**			**0**
Sub Total of 30 PUBLIC SERVICES	**0**	**0**	**0**	**1,057,625**	**115,325**			**0**
Fund 152 Revenue	**2,949,566**	**6,984,112**	**1,638,020**	**7,431,147**	**5,318,208**			**3,400,000**
Fund 152 Expenditure	**227,333**	**806,732**	**1,638,020**	**7,431,147**	**2,229,208**			**3,400,000**
Fund 152 Balance	**2,722,233**	**6,177,379**	**0**	**0**	**3,089,000**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
153 NP TRANSPORT IMPACT FEES								
0000 REVENUE Revenues								
02 Special Assessments								
153-0000-324 NP TRANSPORT IMPACT FEES SPECIAL ASSESSMENTS IMPACT FEES								
324.31-00 RESIDENTIAL-TRANSPORTATIO	4,239,826	5,524,269	4,413,390	4,413,390	4,162,977			6,976,810
324.31-01 RESIDENTIAL-TRANSPORTATIO WVID	2,723,335	4,824,410	6,704,790	6,704,790	2,860,596			3,190,920
324.31-02 Residential Transportation Central Parc	0	0	353,890	353,890	125,902			181,190
324.32-00 COMMERCIAL-TRANSPORTATION	1,037,193	247,374	675,670	675,670	1,221,456			1,657,890
324.32-01 COMMERCIAL-TRANSPORTATION WVID	479,059	1,659,077	895,140	895,140	674,745			677,460
324.32-02 Commercial Transportation Central Parc	0	0	27,530	27,530	31,398			34,840
Sub Total of 02 Special Assessments	**8,479,412**	**12,255,130**	**13,070,410**	**13,070,410**	**9,077,073**			**12,719,110**
06 Miscellaneous Revenues								
153-0000-361 NP TRANSPORT IMPACT FEES MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	532,119	1,375,834	600,000	600,000	1,047,153			750,000
Sub Total of 06 Miscellaneous Revenues	**532,119**	**1,375,834**	**600,000**	**600,000**	**1,047,153**			**750,000**
08 Other Sources								
153-0000-389 NP TRANSPORT IMPACT FEES OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-1,271,650	14,572,702	0			-10,271,210
To balance fund						1	-10,271,210	
Sub Total of 08 Other Sources	**0**	**0**	**-1,271,650**	**14,572,702**	**0**			**-10,271,210**
Sub Total of 00 NON-DEPARTMENTAL	**9,011,532**	**13,630,964**	**12,398,760**	**28,243,112**	**10,124,226**			**3,197,900**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
153 NP TRANSPORT IMPACT FEES								
5000 ROAD & DRAINAGE Expenses								
30 Operating Expenditures								
153-5000-541 NP TRANSPORT IMPACT FEES ROAD & STREET FACILITIES ROAD & DRAINAGE								
31-05 PROFESSIONAL SERVICES OTHER	0	0	0	3,473,756	0			0
Sub Total of 30 Operating Expenditures	**0**	**0**	**0**	**3,473,756**	**0**			**0**
60 Capital Outlay								
153-5000-541 NP TRANSPORT IMPACT FEES ROAD & STREET FACILITIES ROAD & DRAINAGE								
61-00 CAPITAL - LAND	3,000	117,318	147,000	240,155	80,493			0
63-00 IMPROVE OTHER THAN BLDGS	444,719	3,841,404	6,171,820	18,449,261	208,231			464,810
R23CTI - Cranberry & Toledo Blade Blvd Improvements						4	304,810	
R24NCW - North Cosmic Waterway Crossing						4	160,000	
Sub Total of 60 Capital Outlay	**447,719**	**3,958,722**	**6,318,820**	**18,689,416**	**288,724**			**464,810**
80 Grants and Aids								
153-5000-541 NP TRANSPORT IMPACT FEES ROAD & STREET FACILITIES ROAD & DRAINAGE								
81-01 AIDS TO GOV'T AGENCIES	858,177	231,815	0	0	0			0
81-02 AIDS TO GOV'T AGENCIES / CAP CONTRIB - WVID	2,272,909	5,186,790	6,079,940	6,079,940	1,756,721			2,733,090
Transportation Impact Fee Reimbursement Amount						1	2,733,090	
Sub Total of 80 Grants and Aids	**3,131,085**	**5,418,605**	**6,079,940**	**6,079,940**	**1,756,721**			**2,733,090**
Sub Total of 50 ROAD & DRAINAGE	**3,578,805**	**9,377,326**	**12,398,760**	**28,243,112**	**2,045,445**			**3,197,900**
Fund 153 Revenue	**9,011,532**	**13,630,964**	**12,398,760**	**28,243,112**	**10,124,226**			**3,197,900**
Fund 153 Expenditure	**3,578,805**	**9,377,326**	**12,398,760**	**28,243,112**	**2,045,445**			**3,197,900**
Fund 153 Balance	**5,432,727**	**4,253,638**	**0**	**0**	**8,078,781**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
154 COUNTY ROAD IMPACT FEES								
0000 REVENUE Revenues								
02 Special Assessments								
154-0000-324 COUNTY ROAD IMPACT FEES SPECIAL ASSESSMENTS IMPACT FEES								
324.31-00 RESIDENTIAL-TRANSPORTATIO	1,050,740	2,532,620	0	0	2,586,642			0
324.32-00 COMMERCIAL-TRANSPORTATION	71,946	441,365	0	0	799,907			0
Sub Total of 02 Special Assessments	**1,122,686**	**2,973,985**	**0**	**0**	**3,386,549**			**0**
Sub Total of 00 NON-DEPARTMENTAL	**1,122,686**	**2,973,985**	**0**	**0**	**3,386,549**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
154 COUNTY ROAD IMPACT FEES								
5000 ROAD & DRAINAGE Expenses								
30 Operating Expenditures								
154-5000-541 COUNTY ROAD IMPACT FEES ROAD & STREET FACILITIES ROAD & DRAINAGE								
49-01 OTHER CURRENT CHARGES BANK AND TRANSACTION FEES, TRANSFERS	1,122,686	2,973,985	0	0	3,232,816			0
Sub Total of 30 Operating Expenditures	**1,122,686**	**2,973,985**	**0**	**0**	**3,232,816**			**0**
Sub Total of 50 ROAD & DRAINAGE	**1,122,686**	**2,973,985**	**0**	**0**	**3,232,816**			**0**
Fund 154 Revenue	**1.122.686**	**2.973.985**	**0**	**0**	**3.386.549**			**0**
Fund 154 Expenditure	**1.122.686**	**2.973.985**	**0**	**0**	**3.232.816**			**0**
Fund 154 Balance	**0**	**0**	**0**	**0**	**153.733**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
155 EDUCATION IMPACT FEES								
0000 REVENUE Revenues								
02 Special Assessments								
155-0000-324 EDUCATION IMPACT FEES SPECIAL ASSESSMENTS IMPACT FEES								
324.71-01 RESIDENTIAL - OTHER EDUCATION	3,114,432	4,687,053	0	0	3,952,677			0
324.72-01 COMMERCIAL - OTHER EDUCATION	16,860	0	0	0	0			0
Sub Total of 02 Special Assessments	**3,131,292**	**4,687,053**	**0**	**0**	**3,952,677**			**0**
Sub Total of 00 NON-DEPARTMENTAL	**3,131,292**	**4,687,053**	**0**	**0**	**3,952,677**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
155 EDUCATION IMPACT FEES								
9100 NON-DEPARTMENTAL Expenses								
30 Operating Expenditures								
155-9100-513 EDUCATION IMPACT FEES GEN GOVT SERVICES FINANCIAL & ADMINISTRATIV								
49-01 OTHER CURRENT CHARGES BANK AND TRANSACTION FEES, TRANSFERS	3,131,292	4,687,053	0	0	3,783,088			0
Sub Total of 30 Operating Expenditures	**3,131,292**	**4,687,053**	**0**	**0**	**3,783,088**			**0**
Sub Total of 91 NON-DEPARTMENTAL	**3,131,292**	**4,687,053**	**0**	**0**	**3,783,088**			**0**
Fund 155 Revenue	**3.131.292**	**4.687.053**	**0**	**0**	**3.952.677**			**0**
Fund 155 Expenditure	**3.131.292**	**4.687.053**	**0**	**0**	**3.783.088**			**0**
Fund 155 Balance	**0**	**0**	**0**	**0**	**169.589**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
156 SOLID WASTE IMPACT FEES								
0000 REVENUE Revenues								
02 Special Assessments								
156-0000-324 SOLID WASTE IMPACT FEES SPECIAL ASSESSMENTS IMPACT FEES								
324.21-00 RESIDENTIAL-PHYS ENVIRON	322,272	557,644	541,390	541,390	475,104			660,130
324.21-01 RESIDENTIAL-PHYS ENVIRON WVID	218,844	528,404	751,750	751,750	315,357			286,560
324.22-00 COMMERCIAL-PHYS ENVIRON	60,263	102,508	78,310	78,310	711,234			594,910
324.22-02 COMMERCIAL-PHYS ENVIRON WVID	32,839	180,525	154,490	154,490	101,720			79,510
Sub Total of 02 Special Assessments	**634,218**	**1,369,080**	**1,525,940**	**1,525,940**	**1,603,415**			**1,621,110**
06 Miscellaneous Revenues								
156-0000-361 SOLID WASTE IMPACT FEES MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	37,437	125,555	80,000	80,000	126,895			90,000
156-0000-364 SOLID WASTE IMPACT FEES MISCELLANEOUS REVENUES DISPOSE OF FIXED ASSETS								
364.00-00 DISPOSE OF FIXED ASSETS	252	0	0	0	0			0
Sub Total of 06 Miscellaneous Revenues	**37,689**	**125,555**	**80,000**	**80,000**	**126,895**			**90,000**
08 Other Sources								
156-0000-389 SOLID WASTE IMPACT FEES OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-205,940	593,340	0			-105,170
return to fund balance						1	-105,170	
Sub Total of 08 Other Sources	**0**	**0**	**-205,940**	**593,340**	**0**			**-105,170**
Sub Total of 00 NON-DEPARTMENTAL	**671,907**	**1,494,635**	**1,400,000**	**2,199,280**	**1,730,310**			**1,605,940**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
156 SOLID WASTE IMPACT FEES								
3032 SOLID WASTE Expenses								
30 Operating Expenditures								
156-3032-534 SOLID WASTE IMPACT FEES PHYSICAL ENVIRONMENT GARBAGE COLLECTION/DISPOS								
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	115	0	0	0	0			0
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	0	7	0	0	0			0
Sub Total of 30 Operating Expenditures	**115**	**7**	**0**	**0**	**0**			**0**
60 Capital Outlay								
156-3032-534 SOLID WASTE IMPACT FEES PHYSICAL ENVIRONMENT GARBAGE COLLECTION/DISPOS								
61-00 CAPITAL - LAND	0	0	0	90,000	0			0
62-00 BUILDINGS	0	0	1,400,000	2,109,280	97,398			1,605,940
SW22TS - Solid Waste Transfer Station						4	1,605,940	
64-00 CAPITAL MACHINERY & EQUIP	321,879	383,089	0	0	0			0
Sub Total of 60 Capital Outlay	**321,879**	**383,089**	**1,400,000**	**2,199,280**	**97,398**			**1,605,940**
Sub Total of 30 PUBLIC SERVICES	**321,994**	**383,097**	**1,400,000**	**2,199,280**	**97,398**			**1,605,940**
Fund 156 Revenue	**671,907**	**1,494,635**	**1,400,000**	**2,199,280**	**1,730,310**			**1,605,940**
Fund 156 Expenditure	**321,994**	**383,097**	**1,400,000**	**2,199,280**	**97,398**			**1,605,940**
Fund 156 Balance	**349,913**	**1,111,538**	**0**	**0**	**1,632,912**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
157 GENERAL GOV'T IMPACT FEES								
0000 REVENUE Revenues								
02 Special Assessments								
157-0000-324 GENERAL GOV'T IMPACT FEES SPECIAL ASSESSMENTS IMPACT FEES								
324.91-02 RESIDENTIAL - OTHER/GENERAL GOVT	422,249	595,879	537,060	537,060	462,646			628,150
324.91-03 RESIDENTIAL - OTHER WV/GENERAL GOVT	269,228	542,677	760,200	760,200	308,893			283,910
324.92-02 COMMERCIAL - OTHER/GENERAL GOVT	57,593	13,794	18,760	18,760	47,242			53,960
324.92-03 COMMERCIAL - OTHER WV/GENERAL GOVT	71,410	41,033	16,010	16,010	24,866			11,420
Sub Total of 02 Special Assessments	**820,480**	**1,193,382**	**1,332,030**	**1,332,030**	**843,647**			**977,440**
06 Miscellaneous Revenues								
157-0000-361 GENERAL GOV'T IMPACT FEES MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	98,282	247,266	150,000	150,000	203,856			170,000
Sub Total of 06 Miscellaneous Revenues	**98,282**	**247,266**	**150,000**	**150,000**	**203,856**			**170,000**
08 Other Sources								
157-0000-389 GENERAL GOV'T IMPACT FEES OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-1,482,030	-286,253	0			1,852,560
Sub Total of 08 Other Sources	**0**	**0**	**-1,482,030**	**-286,253**	**0**			**1,852,560**
Sub Total of 00 NON-DEPARTMENTAL	**918,762**	**1,440,648**	**0**	**1,195,777**	**1,047,503**			**3,000,000**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
157 GENERAL GOV'T IMPACT FEES								
3035 MAINTENANCE GARAGE Expenses								
60 Capital Outlay								
157-3035-519 GENERAL GOV'T IMPACT FEES GEN GOVT SERVICES OTHER GENERAL GOVT SRVCS								
62-00 BUILDINGS	918	24,311	0	1,195,777	0			3,000,000
R20FAC - Public Works Facility Phase II						4	3,000,000	
Sub Total of 60 Capital Outlay	**918**	**24,311**	**0**	**1,195,777**	**0**			**3,000,000**
Sub Total of 30 PUBLIC SERVICES	**918**	**24,311**	**0**	**1,195,777**	**0**			**3,000,000**
Fund 157 Revenue	**918.762**	**1.440.648**	**0**	**1.195.777**	**1.047.503**			**3.000.000**
Fund 157 Expenditure	**918**	**24.311**	**0**	**1.195.777**	**0**			**3.000.000**
Fund 157 Balance	**917.844**	**1.416.338**	**0**	**0**	**1.047.503**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
158 COUNTY JUSTICE IMPACT FEE								
0000 REVENUE Revenues								
02 Special Assessments								
158-0000-324 COUNTY JUSTICE IMPACT FEE SPECIAL ASSESSMENTS IMPACT FEES								
324.11-00 RESIDENTIAL-PUBLIC SAFETY	2,074,026	3,116,588	0	0	2,025,198			0
324.12-00 COMMERCIAL-PUBLIC SAFETY	441,356	356,648	0	0	302,251			0
Sub Total of 02 Special Assessments	**2,515,383**	**3,473,236**	**0**	**0**	**2,327,449**			**0**
Sub Total of 00 NON-DEPARTMENTAL	**2,515,383**	**3,473,236**	**0**	**0**	**2,327,449**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
158 COUNTY JUSTICE IMPACT FEE								
9100 NON-DEPARTMENTAL Expenses								
30 Operating Expenditures								
158-9100-523 COUNTY JUSTICE IMPACT FEE PUBLIC SAFETY DETENTION/CORRECTIONS								
49-01 OTHER CURRENT CHARGES BANK AND TRANSACTION FEES, TRANSFERS	2,515,383	3,473,236	0	0	2,226,420			0
Sub Total of 30 Operating Expenditures	**2,515,383**	**3,473,236**	**0**	**0**	**2,226,420**			**0**
Sub Total of 91 NON-DEPARTMENTAL	**2,515,383**	**3,473,236**	**0**	**0**	**2,226,420**			**0**
Fund 158 Revenue	**2.515.383**	**3.473.236**	**0**	**0**	**2.327.449**			**0**
Fund 158 Expenditure	**2.515.383**	**3.473.236**	**0**	**0**	**2.226.420**			**0**
Fund 158 Balance	**0**	**0**	**0**	**0**	**101.029**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
159 COUNTY GEN GOV'T IMPACT								
0000 REVENUE Revenues								
02 Special Assessments								
159-0000-324 COUNTY GEN GOV'T IMPACT SPECIAL ASSESSMENTS IMPACT FEES								
324.71-04 RESIDENTIAL - OTHER COUNTY GENERAL GOVERNMENT	332,836	495,417	0	0	325,014			0
324.72-04 COMMERCIAL - OTHER COUNTY GENERAL GOVERNMENT	70,291	56,804	0	0	124,693			0
Sub Total of 02 Special Assessments	**403,127**	**552,221**	**0**	**0**	**449,708**			**0**
Sub Total of 00 NON-DEPARTMENTAL	**403,127**	**552,221**	**0**	**0**	**449,708**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
159 COUNTY GEN GOV'T IMPACT								
9100 NON-DEPARTMENTAL Expenses								
30 Operating Expenditures								
159-9100-519 COUNTY GEN GOV'T IMPACT GEN GOVT SERVICES OTHER GENERAL GOVT SRVCS								
49-01 OTHER CURRENT CHARGES BANK AND TRANSACTION FEES, TRANSFERS	403,127	552,221	0	0	433,835			0
Sub Total of 30 Operating Expenditures	**403,127**	**552,221**	**0**	**0**	**433,835**			**0**
Sub Total of 91 NON-DEPARTMENTAL	**403,127**	**552,221**	**0**	**0**	**433,835**			**0**
Fund 159 Revenue	**403.127**	**552.221**	**0**	**0**	**449.708**			**0**
Fund 159 Expenditure	**403.127**	**552.221**	**0**	**0**	**433.835**			**0**
Fund 159 Balance	**0**	**0**	**0**	**0**	**15.873**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
170 DEP ENVIRONMENTAL MNGMNT								
0000 REVENUE Revenues								
06 Miscellaneous Revenues								
170-0000-361 DEP ENVIRONMENTAL MNGMNT MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	11,884	21,519	0	0	14,057			0
Sub Total of 06 Miscellaneous Revenues	**11,884**	**21,519**	**0**	**0**	**14,057**			**0**
08 Other Sources								
170-0000-389 DEP ENVIRONMENTAL MNGMNT OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	0	284,505	0			0
Sub Total of 08 Other Sources	**0**	**0**	**0**	**284,505**	**0**			**0**
Sub Total of 00 NON-DEPARTMENTAL	**11,884**	**21,519**	**0**	**284,505**	**14,057**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
170 DEP ENVIRONMENTAL MNGMNT								
3036 PARKS & RECREATION Expenses								
30 Operating Expenditures								
170-3036-572 DEP ENVIRONMENTAL MNGMNT CULTURE/RECREATION PARKS & RECREATION								
31-05 PROFESSIONAL SERVICES OTHER	0	0	0	1	0			0
Sub Total of 30 Operating Expenditures	**0**	**0**	**0**	**1**	**0**			**0**
60 Capital Outlay								
170-3036-572 DEP ENVIRONMENTAL MNGMNT CULTURE/RECREATION PARKS & RECREATION								
61-00 CAPITAL - LAND	0	0	0	284,504	0			0
Sub Total of 60 Capital Outlay	**0**	**0**	**0**	**284,504**	**0**			**0**
Sub Total of 30 PUBLIC SERVICES	**0**	**0**	**0**	**284,505**	**0**			**0**
Fund 170 Revenue	**11.884**	**21.519**	**0**	**284.505**	**14.057**			**0**
Fund 170 Expenditure	**0**	**0**	**0**	**284.505**	**0**			**0**
Fund 170 Balance	**11.884**	**21.519**	**0**	**0**	**14.057**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
205 ROAD RECON BOND DEBT SERV								
0000 REVENUE Revenues								
02 Special Assessments								
205-0000-325 ROAD RECON BOND DEBT SERV SPECIAL ASSESSMENTS PERMITS,FEES,ASSESSMENTS								
325.10-20 CAPITAL IMPROVEMENT ROAD RECON ASSESSMENTS	3,063,694	3,053,146	3,120,530	3,120,530	3,049,068			3,200,000
Sub Total of 02 Special Assessments	**3,063,694**	**3,053,146**	**3,120,530**	**3,120,530**	**3,049,068**			**3,200,000**
06 Miscellaneous Revenues								
205-0000-361 ROAD RECON BOND DEBT SERV MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	266,620	137,263	0	0	91,710			75,000
Sub Total of 06 Miscellaneous Revenues	**266,620**	**137,263**	**0**	**0**	**91,710**			**75,000**
08 Other Sources								
205-0000-385 Other Sources Refunding Bond Proceeds								
385.00-00 Refunding Bond Proceeds	29,925,000	0	0	0	0			0
205-0000-389 ROAD RECON BOND DEBT SERV OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-615,040	-615,040	0			-756,600
To balance fund						1	-756,600	
Sub Total of 08 Other Sources	**29,925,000**	**0**	**-615,040**	**-615,040**	**0**			**-756,600**
Sub Total of 00 NON-DEPARTMENTAL	**33,255,314**	**3,190,409**	**2,505,490**	**2,505,490**	**3,140,778**			**2,518,400**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
205 ROAD RECON BOND DEBT SERV								
5000 ROAD & DRAINAGE Expenses								
30 Operating Expenditures								
205-5000-541 ROAD RECON BOND DEBT SERV ROAD & STREET FACILITIES ROAD & DRAINAGE								
31-05 PROFESSIONAL SERVICES OTHER	34,250	0	0	0	0			0
49-30 OTHER CURRENT CHARGES TAX COLLECTOR FEES/HOLIDAY ORNAMENTS	32,371	32,599	40,000	40,000	45,530			40,000
Sub Total of 30 Operating Expenditures	**66,621**	**32,599**	**40,000**	**40,000**	**45,530**			**40,000**
70 Debt Service								
205-5000-541 ROAD RECON BOND DEBT SERV ROAD & STREET FACILITIES ROAD & DRAINAGE								
71-00 DEBT SERVICE PRINCIPAL	1,705,000	1,775,000	1,830,000	1,830,000	1,830,000			1,885,000
72-00 DEBT SERVICE INTEREST	885,446	676,315	635,490	635,490	635,490			593,400
Sub Total of 70 Debt Service	**2,590,446**	**2,451,315**	**2,465,490**	**2,465,490**	**2,465,490**			**2,478,400**
90 Interfund Transfers								
205-5000-581 ROAD RECON BOND DEBT SERVICE TRANSFER OUT								
91-00 TRANSFERS OUT	0	2,200,000	0	0	0			0
Sub Total of 90 Interfund Transfers	**0**	**2,200,000**	**0**	**0**	**0**			**0**
0 N/A								
205-5000-585 ROAD RECON BOND DEBT SERV PYMT ESCROW AGENT								
01-00 NON-EXPENDITURE DISBURSE	29,925,000	0	0	0	0			0
Sub Total of 0 N/A	**29,925,000**	**0**	**0**	**0**	**0**			**0**
Sub Total of 50 ROAD & DRAINAGE	**32,582,067**	**4,683,914**	**2,505,490**	**2,505,490**	**2,511,020**			**2,518,400**
Fund 205 Revenue	**33,255,314**	**3,190,409**	**2,505,490**	**2,505,490**	**3,140,778**			**2,518,400**
Fund 205 Expenditure	**32,582,067**	**4,683,914**	**2,505,490**	**2,505,490**	**2,511,020**			**2,518,400**
Fund 205 Balance	**673,247**	**-1,493,505**	**0**	**0**	**629,757**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
306 SURTAX								
0000 REVENUE Revenues								
01 Taxes								
306-0000-312 SURTAX TAXES LOCAL OPT,USE & FUEL TAX								
312.63-00 INFRASTRUCTURE/DISCRETIONARY SALES SURTAX	17,231,850	17,948,933	19,064,270	19,064,270	15,960,291			18,976,530
Adjust revenue to State Projection						1	18,976,530	
Sub Total of 01 Taxes	**17,231,850**	**17,948,933**	**19,064,270**	**19,064,270**	**15,960,291**			**18,976,530**
03 Intergovernmental Revenue								
306-0000-331 SURTAX FEDERAL GRANTS PUBLIC SAFETY								
331.20-00 FEDERAL - PUBLIC SAFETY	0	410,755	0	376,695	0			0
331.50-05 ECONOMIC ENVIRONMENT COMMUNITY DEV BLOCK GRANT	0	0	0	0	0			300,000
Grant Revenue for Hope Park						1	300,000	
331.70-00 INTERGOVERNMENTAL REVENUE FEDERAL GRANTS	220,707	0	0	0	0			0
306-0000-337 SURTAX INTERGOVERNMENTAL REVENUE OTHER GOVT ENTITY CONTRIB								
337.30-05 PHYSICAL ENVIRONMENT SWFWMD LOCAL UNIT FUNDS	0	0	0	0	29,441			0
Sub Total of 03 Intergovernmental Revenue	**220,707**	**410,755**	**0**	**376,695**	**29,441**			**300,000**
04 Charges for Services								
306-0000-343 SURTAX CHARGES FOR SERVICES PHYSICAL ENVIRONMENT								
343.30-50 WATER UTILITY REVENUE LINE EXTENSION CHARGES	98,783	106,548	0	0	0			0
Sub Total of 04 Charges for Services	**98,783**	**106,548**	**0**	**0**	**0**			**0**
06 Miscellaneous Revenues								
306-0000-361 SURTAX MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	1,628,358	3,305,947	2,000,000	2,000,000	2,540,205			2,000,000
306-0000-364 SURTAX MISCELLANEOUS REVENUES DISPOSE OF FIXED ASSETS								
364.00-00 DISPOSE OF FIXED ASSETS	170,639	0	0	0	77,500			0
306-0000-369 SURTAX MISCELLANEOUS REVENUES OTHER MISC REVENUES								
369.90-00 OTHER MISC REVENUES	0	0	0	0	2,214			0
Sub Total of 06 Miscellaneous Revenues	**1,798,997**	**3,305,947**	**2,000,000**	**2,000,000**	**2,619,918**			**2,000,000**
08 Other Sources								
306-0000-384 SURTAX OTHER SOURCES DEBT PROCEEDS								
384.00-00 DEBT PROCEEDS	0	0	0	5,261,750	5,261,750			0
306-0000-389 SURTAX OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-11,309,660	32,865,027	0			-197,840

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
306 SURTAX								
0000 REVENUE Revenues								
08 Other Sources								
306-0000-389 SURTAX OTHER SOURCES NONOPERATING SOURCES								
To balance fund						1	-197,840	
Sub Total of 08 Other Sources	**0**	**0**	**-11,309,660**	**38,126,777**	**5,261,750**			**-197,840**
Sub Total of 00 NON-DEPARTMENTAL	**19,350,336**	**21,772,182**	**9,754,610**	**59,567,742**	**23,871,400**			**21,078,690**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
306 SURTAX								
0605 PLANNING & ZONING Expenses								
60 Capital Outlay								
306-0605-515 SURTAX GEN GOVT SERVICES PLANNING & ZONING								
63-00 IMPROVE OTHER THAN BLDGS	0	18,100	0	0	0			0
64-00 CAPITAL MACHINERY & EQUIP	0	0	0	50,000	45,947			0
Sub Total of 60 Capital Outlay	**0**	**18,100**	**0**	**50,000**	**45,947**			**0**
Sub Total of 06 PLANNING & ZONING	**0**	**18,100**	**0**	**50,000**	**45,947**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
306 SURTAX								
0710 INFORMATION TECHNOLOGY Expenses								
30 Operating Expenditures								
306-0710-516 SURTAX GEN GOVT SERVICES INFORMATION TECHNOLOGY								
55-00 TRAINING & EDUCATION	351	0	0	0	0			0
Sub Total of 30 Operating Expenditures	**351**	**0**	**0**	**0**	**0**			**0**
60 Capital Outlay								
306-0710-516 SURTAX GEN GOVT SERVICES INFORMATION TECHNOLOGY								
64-00 CAPITAL MACHINERY & EQUIP	378,605	0	0	0	0			0
Sub Total of 60 Capital Outlay	**378,605**	**0**	**0**	**0**	**0**			**0**
Sub Total of 07 ADMINISTRATION & MGMT	**378,956**	**0**	**0**	**0**	**0**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
306 SURTAX								
2100 POLICE Expenses								
30 Operating Expenditures								
306-2100-521 SURTAX PUBLIC SAFETY LAW ENFORCEMENT								
31-00 PROFESSIONAL SERVICES	1,600	0	0	0	0			0
31-05 PROFESSIONAL SERVICES OTHER	201,080	1,183,480	0	414,121	186,301			0
46-03 REPAIR & MAINTENANCE R&M VEHICLES & EQUIPMENT	0	0	0	0	4,517			0
46-06 REPAIR & MAINTENANCE R&M ROADS	0	0	0	1	0			0
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	0	823	0	92	91			1,440
Proposal #3201 - Vehicle Replacements (12)						3	1,440	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	42,864	12,045	0	7,428	-1,751			0
54-00 BOOKS, PUBLIC, SUBS, MEMB	21,397	0	0	0	207,838			0
Sub Total of 30 Operating Expenditures	**266,941**	**1,196,348**	**0**	**421,642**	**396,996**			**1,440**
60 Capital Outlay								
306-2100-521 SURTAX PUBLIC SAFETY LAW ENFORCEMENT								
61-00 CAPITAL - LAND	2,750,979	4,070	0	9,550	0			0
62-00 BUILDINGS	0	1,190,116	0	171,578	0			0
64-00 CAPITAL MACHINERY & EQUIP	1,425,698	2,593,684	1,297,200	3,203,712	2,135,389			821,560
Proposal #3207 - PIT Vehicle Upfitting (2)						3	13,000	
Proposal #3201 - Vehicle Replacements, including upfitting (12)						3	808,560	
68-01 Intangible Assets Sub Based IT Arrangements	15,113	0	0	0	0			0
Sub Total of 60 Capital Outlay	**4,191,790**	**3,787,870**	**1,297,200**	**3,384,840**	**2,135,389**			**821,560**
Sub Total of 21 POLICE DEPARTMENT	**4,458,731**	**4,984,218**	**1,297,200**	**3,806,482**	**2,532,385**			**823,000**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
306 SURTAX								
2222 FIRE RESCUE Expenses								
30 Operating Expenditures								
306-2222-522 SURTAX PUBLIC SAFETY FIRE RESCUE								
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	0	81,531	0	154,880	5,627			0
54-00 BOOKS, PUBLIC, SUBS, MEMB	0	74,645	0	0	0			0
306-2222-526 SURTAX PUBLIC SAFETY EMERGENCY MED SERVICES								
46-00 REPAIR & MAINTENANCE	0	1,631	0	1,152	0			0
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	101	39	0	39	0			0
52-01 OPERATING SUPPLIES OTHER OPERATING SUPPLIES	0	7,414	0	0	0			0
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	0	139,533	0	0	0			0
Sub Total of 30 Operating Expenditures	**101**	**304,793**	**0**	**156,071**	**5,627**			**0**
60 Capital Outlay								
306-2222-522 SURTAX PUBLIC SAFETY FIRE RESCUE								
62-00 BUILDINGS	661,421	291,145	2,093,160	12,049,779	1,535,608			1,406,840
F24S87 - Future Fire Station - Plan, Design, Engineering						4	1,406,840	
63-00 IMPROVE OTHER THAN BLDGS	0	0	0	200,000	0			0
64-00 CAPITAL MACHINERY & EQUIP	0	1,940,824	0	0	0			2,000,000
F24S87 - Future Fire Station - Engine and Ambulance						4	2,000,000	
306-2222-526 SURTAX PUBLIC SAFETY EMERGENCY MED SERVICES								
62-00 BUILDINGS	0	0	0	3,103	0			0
64-00 CAPITAL MACHINERY & EQUIP	47,803	396,874	0	1,900,684	762,373			0
Sub Total of 60 Capital Outlay	**709,224**	**2,628,843**	**2,093,160**	**14,153,566**	**2,297,981**			**3,406,840**
Sub Total of 22 FIRE RESCUE	**709,324**	**2,933,635**	**2,093,160**	**14,309,637**	**2,303,608**			**3,406,840**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
306 SURTAX								
2223 EMERGENCY MANAGEMENT Expenses								
60 Capital Outlay								
306-2223-525 Emergency Management								
62-00 BUILDINGS	0	0	0	11,674,881	5,300			0
Sub Total of 60 Capital Outlay	**0**	**0**	**0**	**11,674,881**	**5,300**			**0**
Sub Total of 22 FIRE RESCUE	**0**	**0**	**0**	**11,674,881**	**5,300**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
306 SURTAX								
3032 SOLID WASTE Expenses								
30 Operating Expenditures								
306-3032-534 SURTAX PHYSICAL ENVIRONMENT GARBAGE COLLECTION/DISPOS								
34-00 OTHER CONTRACTED SERVICES	6,370	14,883	0	3,748	0			0
Sub Total of 30 Operating Expenditures	**6,370**	**14,883**	**0**	**3,748**	**0**			**0**
60 Capital Outlay								
306-3032-534 SURTAX PHYSICAL ENVIRONMENT GARBAGE COLLECTION/DISPOS								
61-00 CAPITAL - LAND	37,801	23,896	0	20,565	680			0
62-00 BUILDINGS	0	0	0	349,690	0			0
Sub Total of 60 Capital Outlay	**37,801**	**23,896**	**0**	**370,255**	**680**			**0**
Sub Total of 30 PUBLIC SERVICES	**44,171**	**38,778**	**0**	**374,003**	**680**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
306 SURTAX								
3035 MAINTENANCE GARAGE Expenses								
60 Capital Outlay								
306-3035-519 Fleet Management								
62-00 BUILDINGS	0	17,640	0	1,482,360	1,353,862			0
Sub Total of 60 Capital Outlay	**0**	**17,640**	**0**	**1,482,360**	**1,353,862**			**0**
Sub Total of 30 PUBLIC SERVICES	**0**	**17,640**	**0**	**1,482,360**	**1,353,862**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
306 SURTAX								
3036 PARKS & RECREATION Expenses								
30 Operating Expenditures								
306-3036-572 SURTAX CULTURE/RECREATION PARKS & RECREATION								
31-05 PROFESSIONAL SERVICES OTHER	0	195,086	0	79,129	0			0
46-09 REPAIR & MAINTENANCE R&M LANDSCAPING	0	115,521	0	80,250	0			0
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	0	3,211	0	3,211	0			0
Sub Total of 30 Operating Expenditures	**0**	**313,818**	**0**	**162,590**	**0**			**0**
60 Capital Outlay								
306-3036-572 SURTAX CULTURE/RECREATION PARKS & RECREATION								
62-00 BUILDINGS	0	0	0	524,451	24,006			0
63-00 IMPROVE OTHER THAN BLDGS	1,481,953	704,008	400,000	511,381	220,252			400,000
P24NFR - Narramore Field Rehabilitation and Replacement						4	100,000	
P26APR - Atwater Park Playground Replacement						4	300,000	
Sub Total of 60 Capital Outlay	**1,481,953**	**704,008**	**400,000**	**1,035,832**	**244,258**			**400,000**
Sub Total of 30 PUBLIC SERVICES	**1,481,953**	**1,017,827**	**400,000**	**1,198,422**	**244,258**			**400,000**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
306 SURTAX								
3038 PARKS MAINTENANCE Expenses								
30 Operating Expenditures								
306-3038-572 SURTAX CULTURE PARKS & RECREATION								
31-05 PROFESSIONAL SERVICES OTHER	18,382	22,645	0	0	0			0
44-00 RENTALS & LEASES	3,049	0	0	0	0			0
46-09 REPAIR & MAINTENANCE R&M LANDSCAPING	12,825	13,456	0	0	0			0
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	0	154	0	0	0			0
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	3,820	153	0	0	0			0
Sub Total of 30 Operating Expenditures	**38,075**	**36,409**	**0**	**0**	**0**			**0**
60 Capital Outlay								
306-3038-572 SURTAX CULTURE PARKS & RECREATION								
63-00 IMPROVE OTHER THAN BLDGS	222,938	676,300	130,000	891,265	550,969			225,000
P26PPP - Replacement Playground Equipment - Pine Park						4	225,000	
64-00 CAPITAL MACHINERY & EQUIP	59,488	311,558	0	0	0			0
Sub Total of 60 Capital Outlay	**282,426**	**987,858**	**130,000**	**891,265**	**550,969**			**225,000**
Sub Total of 30 PUBLIC SERVICES	**320,502**	**1,024,267**	**130,000**	**891,265**	**550,969**			**225,000**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
306 SURTAX								
3040 WARM MINERAL SPRINGS Expenses								
30 Operating Expenditures								
306-3040-572 SURTAX CULTURE/RECREATION PARKS & RECREATION								
31-05 PROFESSIONAL SERVICES OTHER	0	0	0	14,213	0			0
Sub Total of 30 Operating Expenditures	**0**	**0**	**0**	**14,213**	**0**			**0**
60 Capital Outlay								
306-3040-572 SURTAX CULTURE/RECREATION PARKS & RECREATION								
62-00 BUILDINGS	0	0	0	4,793,200	0			5,000,000
WM19BR - Warm Mineral Springs Building Rehabilitation						4	5,000,000	
63-00 IMPROVE OTHER THAN BLDGS	0	0	0	33,500	7,625			0
Sub Total of 60 Capital Outlay	**0**	**0**	**0**	**4,826,700**	**7,625**			**5,000,000**
Sub Total of 30 PUBLIC SERVICES	**0**	**0**	**0**	**4,840,913**	**7,625**			**5,000,000**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
306 SURTAX								
5000 ROAD & DRAINAGE Expenses								
30 Operating Expenditures								
306-5000-541 SURTAX ROAD & STREET FACILITIES ROAD & DRAINAGE								
31-05 PROFESSIONAL SERVICES OTHER	129,198	46,254	0	746,213	282,684			0
46-06 REPAIR & MAINTENANCE R&M ROADS	0	7,158	0	7,158	0			0
46-08 REPAIR & MAINTENANCE R&M TRAFFIC SIGNALS	0	0	0	28,309	0			0
46-10 REPAIR & MAINTENANCE - ROAD MAINTENANCE PROG, TREES	-104,500	3,750,601	468,600	2	0			474,220
R26RRH - Road Rehabilitation						4	474,220	
46-12 REPAIR & MAINTENANCE R&M DRAINAGE	126,329	26,382	0	0	0			0
52-13 OPERATING SUPPLIES DRAINAGE SUPPLIES	42,106	151,071	0	111,823	111,658			0
Sub Total of 30 Operating Expenditures	**193,133**	**3,981,466**	**468,600**	**893,505**	**394,342**			**474,220**
60 Capital Outlay								
306-5000-541 SURTAX ROAD & STREET FACILITIES ROAD & DRAINAGE								
61-00 CAPITAL - LAND	8,085	6,430	0	12,835	5,920			0
63-00 IMPROVE OTHER THAN BLDGS	1,009,681	1,861,575	1,647,200	14,321,972	1,134,903			2,713,380
R20MPA - US 41 Parking & Multimodal Path Amenities						4	654,380	
R26BRR - Bridge Rehabilitation and Repair						4	193,500	
R26DSI - Drainage System Improvements						4	1,215,000	
R26SWC - Sidewalk and Pedestrian Bridge						4	650,500	
Sub Total of 60 Capital Outlay	**1,017,766**	**1,868,005**	**1,647,200**	**14,334,807**	**1,140,823**			**2,713,380**
70 Debt Service								
306-5000-541 SURTAX ROAD & STREET FACILITIES ROAD & DRAINAGE								
71-00 DEBT SERVICE PRINCIPAL	0	0	0	1,770,000	1,770,000			2,655,000
72-00 DEBT SERVICE INTEREST	0	0	0	1,854,320	1,854,317			2,603,250
Sub Total of 70 Debt Service	**0**	**0**	**0**	**3,624,320**	**3,624,317**			**5,258,250**
Sub Total of 50 ROAD & DRAINAGE	**1,210,900**	**5,849,471**	**2,115,800**	**18,852,632**	**5,159,481**			**8,445,850**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
306 SURTAX								
6061 WATER SYSTEM Expenses								
60 Capital Outlay								
306-6061-533 SURTAX PHYSICAL ENVIRONMENT WATER UTILITY SERVICES								
63-00 IMPROVE OTHER THAN BLDGS	1,023,482	207,415	278,000	848,117	21,769			278,000
U24WDI - Water Distribution System Improvements						4	278,000	
Sub Total of 60 Capital Outlay	**1,023,482**	**207,415**	**278,000**	**848,117**	**21,769**			**278,000**
Sub Total of 60 WATER & SEWER UTILITIES	**1,023,482**	**207,415**	**278,000**	**848,117**	**21,769**			**278,000**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
306 SURTAX								
6064 R&R & CAPITAL Expenses								
30 Operating Expenditures								
306-6064-536 SURTAX PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
31-03 PROFESSIONAL SERVICES	0	145,543	0	12,880	0			0
Sub Total of 30 Operating Expenditures	**0**	**145,543**	**0**	**12,880**	**0**			**0**
60 Capital Outlay								
306-6064-536 SURTAX PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
61-00 CAPITAL - LAND	0	0	0	169,313	0			0
63-00 IMPROVE OTHER THAN BLDGS	443,139	92,069	3,440,450	1,056,837	26,028			2,500,000
U19NEP - Neighborhood Water/Wastewater Line Extension - Construction						4	2,050,000	
U19NEP - Neighborhood Water/Wastewater Line Extension - Plan/Design/Engineer						4	450,000	
Sub Total of 60 Capital Outlay	**443,139**	**92,069**	**3,440,450**	**1,226,150**	**26,028**			**2,500,000**
Sub Total of 60 WATER & SEWER UTILITIES	**443,139**	**237,611**	**3,440,450**	**1,239,030**	**26,028**			**2,500,000**
Fund 306 Revenue	**19,350,336**	**21,772,182**	**9,754,610**	**59,567,742**	**23,871,400**			**21,078,690**
Fund 306 Expenditure	**10,071,158**	**16,328,962**	**9,754,610**	**59,567,742**	**12,251,913**			**21,078,690**
Fund 306 Balance	**9,279,178**	**5,443,220**	**0**	**0**	**11,619,487**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
321 R & R - GENERAL FUND								
0000 REVENUE Revenues								
06 Miscellaneous Revenues								
321-0000-361 R & R - GENERAL FUND MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	58,114	124,455	60,000	60,000	100,779			68,000
321-0000-364 R&R GENERAL FUND MISC REVENUES / DISPOSE OF FIXED ASSETS								
364.00-00 DISPOSE OF FIXED ASSETS	34,700	0	0	0	0			0
Sub Total of 06 Miscellaneous Revenues	**92,814**	**124,455**	**60,000**	**60,000**	**100,779**			**68,000**
08 Other Sources								
321-0000-381 R & R - GENERAL FUND OTHER SOURCES INTERFUND TRANSFER								
381.00-00 INTERFUND TRANSFER	658,000	658,000	1,418,000	1,418,000	1,418,000			1,588,990
LIFEPAK (EKG) REPLACEMENT PROGRAM						1	75,000	
Mitel Phone System Replacement						1	300,000	
Non Emergency General Fund						1	250,000	
PPE Replacements						1	81,660	
Station Furniture and Appliance Replacements						1	16,000	
STRETCHER REPLACEMENT PROGRAM						1	33,000	
Transfer for future capital Facilities Use						1	500,000	
Virtual Infrastructure Replacement						1	333,330	
321-0000-389 R & R - GENERAL FUND OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-886,900	-777,362	0			-396,950
Sub Total of 08 Other Sources	**658,000**	**658,000**	**531,100**	**640,638**	**1,418,000**			**1,192,040**
Sub Total of 00 NON-DEPARTMENTAL	**750,814**	**782,455**	**591,100**	**700,638**	**1,518,779**			**1,260,040**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
321 R & R - GENERAL FUND								
0605 PLANNING & ZONING Expenses								
30 Operating Expenditures								
321-0605-515 PLANNING AND ZONING								
46-03 REPAIR & MAINTENANCE R&M VEHICLES & EQUIPMENT	0	0	1,000	1,000	0			0
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	0	0	200	200	0			0
Sub Total of 30 Operating Expenditures	**0**	**0**	**1,200**	**1,200**	**0**			**0**
60 Capital Outlay								
321-0605-515 PLANNING AND ZONING								
64-00 CAPITAL MACHINERY & EQUIP	0	0	53,800	53,800	45,973			0
Sub Total of 60 Capital Outlay	**0**	**0**	**53,800**	**53,800**	**45,973**			**0**
Sub Total of 06 PLANNING & ZONING	**0**	**0**	**55,000**	**55,000**	**45,973**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
321 R & R - GENERAL FUND								
0710 INFORMATION TECHNOLOGY Expenses								
30 Operating Expenditures								
321-0710-516 R & R - GENERAL FUND GEN GOVT SERVICES INFORMATION TECHNOLOGY								
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	0	0	0	1,304	1,304			0
54-00 BOOKS, PUBLIC, SUBS, MEMB	0	0	0	46,720	46,720			0
Sub Total of 30 Operating Expenditures	**0**	**0**	**0**	**48,024**	**48,024**			**0**
60 Capital Outlay								
321-0710-516 R & R - GENERAL FUND GEN GOVT SERVICES INFORMATION TECHNOLOGY								
63-00 IMPROVE OTHER THAN BLDGS	0	0	75,600	27,576	27,726			600,000
I26MPS - Mitel Phone System						4	600,000	
Sub Total of 60 Capital Outlay	**0**	**0**	**75,600**	**27,576**	**27,726**			**600,000**
Sub Total of 07 ADMINISTRATION & MGMT	**0**	**0**	**75,600**	**75,600**	**75,750**			**600,000**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
321 R & R - GENERAL FUND								
0730 SOCIAL SERVICES Expenses								
30 Operating Expenditures								
321-0730-564 SOCIAL SERVICES								
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	0	15	0	0	0			0
Sub Total of 30 Operating Expenditures	**0**	**15**	**0**	**0**	**0**			**0**
60 Capital Outlay								
321-0730-564 SOCIAL SERVICES								
64-00 CAPITAL MACHINERY & EQUIP	0	42,265	0	0	0			0
Sub Total of 60 Capital Outlay	**0**	**42,265**	**0**	**0**	**0**			**0**
Sub Total of 07 ADMINISTRATION & MGMT	**0**	**42,280**	**0**	**0**	**0**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
321 R & R - GENERAL FUND								
0760 FACILITY MAINTENANCE Expenses								
30 Operating Expenditures								
321-0760-519 R & R - GENERAL FUND GEN GOVT SERVICES OTHER GENERAL GOVT SRVCS								
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	0	36	0	0	0			0
Sub Total of 30 Operating Expenditures	**0**	**36**	**0**	**0**	**0**			**0**
60 Capital Outlay								
321-0760-519 R & R - GENERAL FUND GEN GOVT SERVICES OTHER GENERAL GOVT SRVCS								
62-00 BUILDINGS	0	0	0	0	0			65,000
FM26AC - Fire Station 83 HVAC						4	65,000	
64-00 CAPITAL MACHINERY & EQUIP	106,193	149,760	0	0	0			63,500
Proposal #2937 - (2937) FM - Capital Machinery & Equipment (R&R)						3	63,500	
Sub Total of 60 Capital Outlay	**106,193**	**149,760**	**0**	**0**	**0**			**128,500**
Sub Total of 07 ADMINISTRATION & MGMT	**106,193**	**149,796**	**0**	**0**	**0**			**128,500**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
321 R & R - GENERAL FUND								
2100 POLICE Expenses								
30 Operating Expenditures								
321-2100-521 R & R - GENERAL FUND PUBLIC SAFETY LAW ENFORCEMENT								
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	0	0	0	1,342	0			0
Sub Total of 30 Operating Expenditures	**0**	**0**	**0**	**1,342**	**0**			**0**
60 Capital Outlay								
321-2100-521 R & R - GENERAL FUND PUBLIC SAFETY LAW ENFORCEMENT								
64-00 CAPITAL MACHINERY & EQUIP	110,698	782	0	1,578	0			0
Sub Total of 60 Capital Outlay	**110,698**	**782**	**0**	**1,578**	**0**			**0**
Sub Total of 21 POLICE DEPARTMENT	**110,698**	**782**	**0**	**2,920**	**0**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
321 R & R - GENERAL FUND								
2222 FIRE RESCUE Expenses								
30 Operating Expenditures								
321-2222-526 R & R - GENERAL FUND PUBLIC SAFETY EMERGENCY MED SERVICES								
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	0	0	260,000	260,000	11,656			114,460
F26STR - Replacement Stretcher and Stair Chairs						4	16,800	
Replacement PPE						1	81,660	
Station Appliance Replacement						1	6,000	
Station Furniture Replacement						1	10,000	
Sub Total of 30 Operating Expenditures	**0**	**0**	**260,000**	**260,000**	**11,656**			**114,460**
60 Capital Outlay								
321-2222-526 R & R - GENERAL FUND PUBLIC SAFETY EMERGENCY MED SERVICES								
62-00 BUILDINGS	0	0	0	75,000	0			0
63-00 IMPROVE OTHER THAN BLDGS	0	0	0	31,618	0			0
64-00 CAPITAL MACHINERY & EQUIP	31,443	24,266	0	0	0			198,780
F26STR - Replacement Stretcher and Stair Chairs						4	129,500	
Proposal #3037 - Vehicle Replacements						3	69,280	
Sub Total of 60 Capital Outlay	**31,443**	**24,266**	**0**	**106,618**	**0**			**198,780**
Sub Total of 22 FIRE RESCUE	**31,443**	**24,266**	**260,000**	**366,618**	**11,656**			**313,240**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
321 R & R - GENERAL FUND								
2750 CODE ENFORCEMENT Expenses								
30 Operating Expenditures								
321-2750-524 R & R - GENERAL FUND PUBLIC SAFETY PROTECTIVE INSPECTION								
46-03 REPAIR & MAINTENANCE R&M VEHICLES & EQUIPMENT	0	0	1,000	972	0			1,000
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	0	0	200	200	0			300
Proposal #2970 - Vehicle Replacement Ford F150						3	300	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	0	0	0	28	28			0
Sub Total of 30 Operating Expenditures	**0**	**0**	**1,200**	**1,200**	**28**			**1,300**
60 Capital Outlay								
321-2750-524 R & R - GENERAL FUND PUBLIC SAFETY PROTECTIVE INSPECTION								
64-00 CAPITAL MACHINERY & EQUIP	34,800	0	53,800	53,800	46,348			53,000
Proposal #2970 - Vehicle Replacement Ford F150						3	53,000	
Sub Total of 60 Capital Outlay	**34,800**	**0**	**53,800**	**53,800**	**46,348**			**53,000**
Sub Total of 27 BUILDING	**34,800**	**0**	**55,000**	**55,000**	**46,376**			**54,300**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
321 R & R - GENERAL FUND								
3036 PARKS & RECREATION Expenses								
30 Operating Expenditures								
321-3036-572 PARKS & RECREATION								
46-04 REPAIR & MAINTENANCE BUILDINGS	0	0	30,000	30,000	0			0
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	0	71	0	0	0			35,000
Proposal #2941 - PR 2941 - Morgan Center Fitness Equipment						3	35,000	
Sub Total of 30 Operating Expenditures	**0**	**71**	**30,000**	**30,000**	**0**			**35,000**
60 Capital Outlay								
321-3036-572 PARKS & RECREATION								
64-00 CAPITAL MACHINERY & EQUIP	0	99,434	0	0	28,222			11,000
Proposal #2942 - PR 2942 - Event Trailer						3	11,000	
Sub Total of 60 Capital Outlay	**0**	**99,434**	**0**	**0**	**28,222**			**11,000**
Sub Total of 30 PUBLIC SERVICES	**0**	**99,506**	**30,000**	**30,000**	**28,222**			**46,000**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
321 R & R - GENERAL FUND								
3037 AQUATIC CENTER Expenses								
60 Capital Outlay								
321-3037-572 R&R GENERAL FUND AQUATIC CENTER								
64-00 CAPITAL MACHINERY & EQUIP	0	0	0	0	0			28,000
Proposal #2947 - Parks & Recreation Equipment Replacements						3	16,000	
Proposal #2946 - PR 2946 - AD Lift Chair Replacement						3	12,000	
Sub Total of 60 Capital Outlay	**0**	**0**	**0**	**0**	**0**			**28,000**
Sub Total of 30 PUBLIC SERVICES	**0**	**0**	**0**	**0**	**0**			**28,000**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
321 R & R - GENERAL FUND								
3038 PARKS MAINTENANCE Expenses								
30 Operating Expenditures								
321-3038-572 R & R - GENERAL FUND CULTURE/RECREATION PARKS & RECREATION								
31-05 PROFESSIONAL SERVICES OTHER	0	8,172	0	0	0			0
46-00 REPAIR & MAINTENANCE	0	230,186	0	0	0			0
46-03 REPAIR & MAINTENANCE R&M VEHICLES & EQUIPMENT	0	49,055	0	0	0			0
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	0	0	0	39	39			0
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	0	34	0	0	0			0
Sub Total of 30 Operating Expenditures	**0**	**287,446**	**0**	**39**	**39**			**0**
60 Capital Outlay								
321-3038-572 R & R - GENERAL FUND CULTURE/RECREATION PARKS & RECREATION								
63-00 IMPROVE OTHER THAN BLDGS	0	0	33,500	33,500	19,159			0
64-00 CAPITAL MACHINERY & EQUIP	69,850	28,544	82,000	81,961	69,443			90,000
Proposal #3066 - P&R Boom Lift Equipment						3	90,000	
Sub Total of 60 Capital Outlay	**69,850**	**28,544**	**115,500**	**115,461**	**88,601**			**90,000**
Sub Total of 30 PUBLIC SERVICES	**69,850**	**315,990**	**115,500**	**115,500**	**88,640**			**90,000**
Fund 321 Revenue	**750.814**	**782.455**	**591.100**	**700.638**	**1.518.779**			**1.260.040**
Fund 321 Expenditure	**352.983**	**632.619**	**591.100**	**700.638**	**296.618**			**1.260.040**
Fund 321 Balance	**397.831**	**149.836**	**0**	**0**	**1.222.161**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
322 R & R - R&D DISTRICT								
0000 REVENUE Revenues								
06 Miscellaneous Revenues								
322-0000-361 R & R - R&D DISTRICT MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	163,986	241,104	200,000	200,000	111,715			100,000
322-0000-364 R&R - R&D DISTRICT MISC REVENUES / DISPOSE OF FIXED ASSETS								
364.00-00 DISPOSE OF FIXED ASSETS	43,000	51,060	0	0	0			0
Sub Total of 06 Miscellaneous Revenues	**206,986**	**292,164**	**200,000**	**200,000**	**111,715**			**100,000**
08 Other Sources								
322-0000-381 R & R - R&D DISTRICT OTHER SOURCES INTERFUND TRANSFER								
381.00-00 INTERFUND TRANSFER	669,170	2,048,970	770,520	770,520	770,520			2,080,000
322-0000-389 R & R - R&D DISTRICT OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	1,293,480	1,356,747	0			45,500
Use of Fund Balance						1	45,500	
Sub Total of 08 Other Sources	**669,170**	**2,048,970**	**2,064,000**	**2,127,267**	**770,520**			**2,125,500**
Sub Total of 00 NON-DEPARTMENTAL	**876,156**	**2,341,134**	**2,264,000**	**2,327,267**	**882,235**			**2,225,500**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
322 R & R - R&D DISTRICT								
5000 ROAD & DRAINAGE Expenses								
30 Operating Expenditures								
322-5000-541 R & R - R&D DISTRICT ROAD & STREET FACILITIES ROAD & DRAINAGE								
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	0	575	22,000	22,000	164			0
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	105	685	0	267	361			0
Sub Total of 30 Operating Expenditures	**105**	**1,260**	**22,000**	**22,267**	**525**			**0**
60 Capital Outlay								
322-5000-541 R & R - R&D DISTRICT ROAD & STREET FACILITIES ROAD & DRAINAGE								
64-00 CAPITAL MACHINERY & EQUIP	2,514,774	2,133,390	2,242,000	2,305,000	1,938,183			2,225,500
Proposal #2936 - (2936) RD - Capital Machinery & Equipment (R&R)						3	2,225,500	
Sub Total of 60 Capital Outlay	**2,514,774**	**2,133,390**	**2,242,000**	**2,305,000**	**1,938,183**			**2,225,500**
Sub Total of 50 ROAD & DRAINAGE	**2,514,879**	**2,134,650**	**2,264,000**	**2,327,267**	**1,938,708**			**2,225,500**
Fund 322 Revenue	**876,156**	**2,341,134**	**2,264,000**	**2,327,267**	**882,235**			**2,225,500**
Fund 322 Expenditure	**2,514,879**	**2,134,650**	**2,264,000**	**2,327,267**	**1,938,708**			**2,225,500**
Fund 322 Balance	**-1,638,723**	**206,484**	**0**	**0**	**-1,056,474**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
323 R & R - FR DISTRICT								
0000 REVENUE Revenues								
06 Miscellaneous Revenues								
323-0000-361 R & R - FR DISTRICT MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	257,302	536,850	260,000	260,000	364,879			276,000
Sub Total of 06 Miscellaneous Revenues	**257,302**	**536,850**	**260,000**	**260,000**	**364,879**			**276,000**
08 Other Sources								
323-0000-381 R & R - FR DISTRICT OTHER SOURCES INTERFUND TRANSFER								
381.00-00 INTERFUND TRANSFER	1,645,000	1,550,000	1,600,000	1,600,000	1,600,000			1,750,000
Buildings						1	185,000	
Capital Vehicle Replacement						1	1,350,000	
Extrication Equipment						1	35,000	
Furniture and Appliance Replacements						1	30,000	
PPE Replacements						1	70,000	
SCBA Equipment						1	50,000	
Thermal Imaging Cameras						1	10,000	
TRT Capital Equipment Replacement BP 1628						1	20,000	
323-0000-389 R & R - FR DISTRICT OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-413,900	1,543,240	0			-1,220,720
Sub Total of 08 Other Sources	**1,645,000**	**1,550,000**	**1,186,100**	**3,143,240**	**1,600,000**			**529,280**
Sub Total of 00 NON-DEPARTMENTAL	**1,902,302**	**2,086,850**	**1,446,100**	**3,403,240**	**1,964,879**			**805,280**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
323 R & R - FR DISTRICT								
2222 FIRE RESCUE Expenses								
30 Operating Expenditures								
323-2222-522 R & R - FR DISTRICT PUBLIC SAFETY FIRE RESCUE								
46-00 REPAIR & MAINTENANCE	0	319	0	319	0			0
46-04 REPAIR & MAINTENANCE BUILDINGS	0	0	0	0	0			40,000
Fire Station 83 Apron Repairs - Split with FM						1	20,000	
Unplanned Routine Repair and Maintenance at all Fire Rescue buildings (split with FM)						1	20,000	
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	63	78	0	193	115			0
52-01 OPERATING SUPPLIES OTHER OPERATING SUPPLIES	0	0	0	1,204	1,204			0
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	19,884	149,462	415,970	830,498	533,220			105,160
PPE Replacements						1	81,660	
Station Appliance Replacement						1	6,000	
Station Furniture Replacements						1	10,000	
Proposal #3038 - Vehicle Replacement - Equipment for Mavericks						3	7,500	
54-00 BOOKS, PUBLIC, SUBS, MEMB	576	0	0	0	0			0
Sub Total of 30 Operating Expenditures	**20,522**	**149,859**	**415,970**	**832,214**	**534,540**			**145,160**
60 Capital Outlay								
323-2222-522 R & R - FR DISTRICT PUBLIC SAFETY FIRE RESCUE								
62-00 BUILDINGS	0	6,019	0	1,066,346	0			496,250
FM2584 - Fire Station 84 Roof Replacement & Hardening						4	243,750	
FM2683 - Fire Station 83 Roof Replacement and Hardening						4	187,500	
FM26AC - Fire Station 83 HVAC						4	65,000	
63-00 IMPROVE OTHER THAN BLDGS	0	0	0	50,000	0			0
64-00 CAPITAL MACHINERY & EQUIP	464,647	339,046	1,030,130	1,454,680	1,424,729			163,870
Proposal #3038 - Vehicle Replacements						3	163,870	
Sub Total of 60 Capital Outlay	**464,647**	**345,065**	**1,030,130**	**2,571,026**	**1,424,729**			**660,120**
Sub Total of 22 FIRE RESCUE	**485,169**	**494,924**	**1,446,100**	**3,403,240**	**1,959,269**			**805,280**
Fund 323 Revenue	**1,902,302**	**2,086,850**	**1,446,100**	**3,403,240**	**1,964,879**			**805,280**
Fund 323 Expenditure	**485,169**	**494,924**	**1,446,100**	**3,403,240**	**1,959,269**			**805,280**
Fund 323 Balance	**1,417,133**	**1,591,926**	**0**	**0**	**5,610**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
324 R & R - SW DISTRICT								
0000 REVENUE Revenues								
06 Miscellaneous Revenues								
324-0000-361 R & R - SW DISTRICT MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	91,364	204,118	120,000	120,000	76,486			75,000
324-0000-364 R&R SW DISTRICT MISC REVENUES / DISPOSE OF FIXED ASSETS								
364.00-00 DISPOSE OF FIXED ASSETS	21,350	0	0	0	0			0
Sub Total of 06 Miscellaneous Revenues	**112,714**	**204,118**	**120,000**	**120,000**	**76,486**			**75,000**
08 Other Sources								
324-0000-381 R & R - SW DISTRICT OTHER SOURCES INTERFUND TRANSFER								
381.00-00 INTERFUND TRANSFER	464,700	1,450,000	849,440	849,440	849,440			2,540,000
324-0000-389 R & R - SW DISTRICT OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	895,560	1,896,824	0			-75,000
Sub Total of 08 Other Sources	**464,700**	**1,450,000**	**1,745,000**	**2,746,264**	**849,440**			**2,465,000**
Sub Total of 00 NON-DEPARTMENTAL	**577,414**	**1,654,118**	**1,865,000**	**2,866,264**	**925,926**			**2,540,000**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
324 R & R - SW DISTRICT								
3032 SOLID WASTE Expenses								
30 Operating Expenditures								
324-3032-534 R & R - SW DISTRICT PHYSICAL ENVIRONMENT GARBAGE COLLECTION/DISPOS								
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	0	0	5,000	5,345	575			0
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	0	7	0	37	37			0
Sub Total of 30 Operating Expenditures	**0**	**7**	**5,000**	**5,382**	**612**			**0**
60 Capital Outlay								
324-3032-534 R & R - SW DISTRICT PHYSICAL ENVIRONMENT GARBAGE COLLECTION/DISPOS								
64-00 CAPITAL MACHINERY & EQUIP	966,090	502,426	1,860,000	2,860,882	2,679,161			2,540,000
Proposal #2931 - (2931) SW - Capital Machinery & Equipment (R&R)						3	2,540,000	
Sub Total of 60 Capital Outlay	**966,090**	**502,426**	**1,860,000**	**2,860,882**	**2,679,161**			**2,540,000**
Sub Total of 30 PUBLIC SERVICES	**966,090**	**502,433**	**1,865,000**	**2,866,264**	**2,679,773**			**2,540,000**
Fund 324 Revenue	**577,414**	**1,654,118**	**1,865,000**	**2,866,264**	**925,926**			**2,540,000**
Fund 324 Expenditure	**966,090**	**502,433**	**1,865,000**	**2,866,264**	**2,679,773**			**2,540,000**
Fund 324 Balance	**-388,676**	**1,151,685**	**0**	**0**	**-1,753,847**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
326 R & R - BUILDING FUND								
0000 REVENUE Revenues								
06 Miscellaneous Revenues								
326-0000-361 R & R - BUILDING FUND MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	12,307	24,966	20,000	20,000	17,921			13,000
Sub Total of 06 Miscellaneous Revenues	**12,307**	**24,966**	**20,000**	**20,000**	**17,921**			**13,000**
08 Other Sources								
326-0000-381 R & R - BUILDING FUND OTHER SOURCES INTERFUND TRANSFER								
381.00-00 INTERFUND TRANSFER	40,000	40,000	40,000	40,000	40,000			40,000
326-0000-389 R & R - BUILDING FUND OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-60,000	-60,000	0			-53,000
To balance fund						1	-53,000	
Sub Total of 08 Other Sources	**40,000**	**40,000**	**-20,000**	**-20,000**	**40,000**			**-13,000**
Sub Total of 00 NON-DEPARTMENTAL	**52,307**	**64,966**	**0**	**0**	**57,920**			**0**
Fund 326 Revenue	**52,307**	**64,966**	**0**	**0**	**57,920**			**0**
Fund 326 Expenditure	**0**	**0**	**0**	**0**	**0**			**0**
Fund 326 Balance	**52,307**	**64,966**	**0**	**0**	**57,920**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
327 R & R - FLEET FUND								
0000 REVENUE Revenues								
06 Miscellaneous Revenues								
327-0000-361 R & R - FLEET FUND MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	28,800	53,645	40,000	40,000	35,459			27,000
Sub Total of 06 Miscellaneous Revenues	**28,800**	**53,645**	**40,000**	**40,000**	**35,459**			**27,000**
08 Other Sources								
327-0000-381 R & R - FLEET FUND OTHER SOURCES INTERFUND TRANSFER								
381.00-00 INTERFUND TRANSFER	50,000	50,000	50,000	50,000	50,000			0
327-0000-389 R & R - FLEET FUND OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-70,000	-70,000	0			-12,000
Sub Total of 08 Other Sources	**50,000**	**50,000**	**-20,000**	**-20,000**	**50,000**			**-12,000**
Sub Total of 00 NON-DEPARTMENTAL	**78,800**	**103,645**	**20,000**	**20,000**	**85,459**			**15,000**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
327 R & R - FLEET FUND								
3035 MAINTENANCE GARAGE Expenses								
60 Capital Outlay								
327-3035-519 R & R - FLEET FUND GEN GOVT SERVICES OTHER GENERAL GOVT SRVCS								
64-00 CAPITAL MACHINERY & EQUIP	42,811	37,385	20,000	20,000	16,971			15,000
Light Duty Scan Tool						1	15,000	
Sub Total of 60 Capital Outlay	**42,811**	**37,385**	**20,000**	**20,000**	**16,971**			**15,000**
Sub Total of 30 PUBLIC SERVICES	**42,811**	**37,385**	**20,000**	**20,000**	**16,971**			**15,000**
Fund 327 Revenue	**78,800**	**103,645**	**20,000**	**20,000**	**85,459**			**15,000**
Fund 327 Expenditure	**42,811**	**37,385**	**20,000**	**20,000**	**16,971**			**15,000**
Fund 327 Balance	**35,989**	**66,260**	**0**	**0**	**68,488**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
331 PRICE CONSTRUCTION BONDS								
0000 REVENUE Revenues								
06 Miscellaneous Revenues								
331-0000-361 PRICE CONSTRUCTION BONDS MISCELLANEOUS REVENUE INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	0	0	0	0	2,026,404			1,500,000
Sub Total of 06 Miscellaneous Revenues	**0**	**0**	**0**	**0**	**2,026,404**			**1,500,000**
08 Other Sources								
331-0000-384 PRICE CONSTRUCTION BONDS OTHER SOURCES DEBT PROCEEDS								
384.00-00 DEBT PROCEEDS	0	0	0	55,335,440	55,335,438			0
331-0000-389 PRICE CONSTRUCTION BONDS OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	0	0	0			-1,500,000
Sub Total of 08 Other Sources	**0**	**0**	**0**	**55,335,440**	**55,335,438**			**-1,500,000**
Sub Total of 00 NON-DEPARTMENTAL	**0**	**0**	**0**	**55,335,440**	**57,361,842**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
331 PRICE CONSTRUCTION BONDS								
5000 ROAD & DRAINAGE Expenses								
30 Operating Expenditures								
331-5000-541 PRICE CONSTRUCTION BONDS ROAD & STREET FACILITIES ROAD & DRAINAGE								
31-05 PROFESSIONAL SERVICES OTHER	0	0	0	335,440	345,659			0
Sub Total of 30 Operating Expenditures	**0**	**0**	**0**	**335,440**	**345,659**			**0**
60 Capital Outlay								
331-5000-541 PRICE CONSTRUCTION BONDS ROAD & STREET FACILITIES ROAD & DRAINAGE								
63-00 IMPROVE OTHER THAN BLDGS	0	0	0	55,000,000	8,824,174			0
Sub Total of 60 Capital Outlay	**0**	**0**	**0**	**55,000,000**	**8,824,174**			**0**
Sub Total of 50 ROAD & DRAINAGE	**0**	**0**	**0**	**55,335,440**	**9,169,834**			**0**
Fund 331 Revenue	**0**	**0**	**0**	**55.335.440**	**57.361.842**			**0**
Fund 331 Expenditure	**0**	**0**	**0**	**55.335.440**	**9.169.834**			**0**
Fund 331 Balance	**0**	**0**	**0**	**0**	**48.192.009**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
0000 REVENUE Revenues								
02 Special Assessments								
420-0000-325 UTILITY REVENUE FUND SPECIAL ASSESSMENTS PERMITS,FEES,ASSESSMENTS								
325.10-04 CAPITAL IMPROVEMENT US41 CORRIDOR - WATER	0	2,352	0	0	5,143			0
325.10-05 CAPITAL IMPROVEMENT US41 CORRIDOR - SEWER	0	9,516	0	0	20,825			0
Sub Total of 02 Special Assessments	**0**	**11,868**	**0**	**0**	**25,968**			**0**
03 Intergovernmental Revenue								
420-0000-331 UTILITY REVENUE FUND INTERGOVERNMENTAL REVENUE FEDERAL GRANTS								
331.31-00 WATER SUPPLY SYSTEM	342,209	266,191	0	0	0			0
331.35-00 SEWER/WASTEWATER	950,885	473,229	0	0	0			0
331.50-02 ECONOMIC ENVIRONMENT FEMA HURRICANE RELIEF	11,565	162,833	0	0	220,810			0
420-0000-332 Other Fin Asst - Federal								
332.00-00 Other Fin Asst - Federal	2,720,206	1,008,351	0	0	0			0
420-0000-334 UTILITY REVENUE FUND INTERGOVERNMENTAL REVENUE STATE GRANTS								
334.50-02 STATE GRANTS/ECONOMIC ENVIRONMENT STATE DISASTER RELIEF	0	9,004	0	0	2,634			0
334.50-03 STATE GRANT ECONOMIC ENV SB4A	0	9,004	0	0	2,697			0
420-0000-337 UTILITY REVENUE FUND INTERGOVERNMENTAL REVENUE OTHER GOVT ENTITY CONTRIB								
337.30-00 PHYSICAL ENVIRONMENT	221,242	14,933	0	0	127,114			0
Sub Total of 03 Intergovernmental Revenue	**4,246,108**	**1,943,544**	**0**	**0**	**353,255**			**0**
04 Charges for Services								
420-0000-343 UTILITY REVENUE FUND CHARGES FOR SERVICES PHYSICAL ENVIRONMENT								
343.30-00 WATER UTILITY REVENUE	15,071,111	17,279,154	18,535,410	18,535,410	18,257,603			18,614,410
Bulk Water Sales						1	24,370	
Commercial Rate Revenue						1	2,921,890	
Master Meter Residential Rate Revenue						1	835,110	
Mobile Home Rate Revenue						1	1,537,640	
New Commercial Water Connections						1	172,250	
New Residential Water Connections						1	54,880	
Outside City Commercial Add'l Rate Revenue						1	6,940	
Outside City Master Meter Add'l Rate Revenue						1	290	
Outside City Mobile Home Add'l Rate Revenue						1	243,030	
Outside City Residential Add'l Rate Revenue						1	1,220	
Rate Adjustment - 1.6% per ENR						1	292,940	
Residential Irrigation Rate Revenue						1	5,860	
Residential Rate Revenue						1	12,517,990	
343.30-20 WATER UTILITY REVENUE OTHER WATER REVENUE	269,918	409,013	210,000	210,000	343,355			225,000
Turn on Fees, After Hours Fees, Shut off for Non-Pymt, Labor for Repairs & Fireflow Tests						1	225,000	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
0000 REVENUE Revenues								
04 Charges for Services								
420-0000-343 UTILITY REVENUE FUND CHARGES FOR SERVICES PHYSICAL ENVIRONMENT								
343.30-25 WATER UTILITY REVENUE LATE & RETURN CHK CHARGES	135,162	191,832	130,000	130,000	192,873			155,000
343.30-30 WATER UTILITY REVENUE GUARANTEED REVENUES	612,989	551,254	275,000	275,000	602,308			285,000
Guaranteed Revenues Paid by all Developers in Accordance with their Utility Dev Agreement						1	285,000	
343.30-31 WATER UTILITY REVENUE FIRE PROTECTION	181,605	225,504	218,820	218,820	283,441			293,270
Charges to Commercial/Industrial Customers for Fire Protection Rates						1	248,770	
New Fire Protection Connections						1	44,500	
343.30-35 WATER UTILITY REVENUE INSTALLATION FEES	459,383	529,882	487,490	487,490	419,806			485,110
Est New Connections 1 1/2" Meters						1	995	
Est New Connections 1" Meters						1	1,110	
Est New Connections 2" Meters						1	54,520	
Est New Connections 3/4" Commercial Meters						1	315	
Est New Connections Greater than 2" Meters						1	63,160	
Est New Construction 3/4 Residential No Tap						1	185,400	
Est New Construction 3/4 Residential Tap						1	179,610	
343.30-45 WATER UTILITY REVENUE BACKFLOW REVENUE	96,456	59,733	35,000	35,000	72,627			42,300
343.30-50 WATER UTILITY REVENUE LINE EXTENSION CHARGES	713,848	777,550	375,000	375,000	1,136,071			425,000
New Connections (Non-Developer)						1	425,000	
343.50-00 SEWER/WW UTILITY REVENUE	14,443,144	15,985,365	17,225,410	17,225,410	17,219,433			18,437,070
Commercial Rate Revenue						1	2,361,900	
Master Meter Rate Revenue						1	1,323,710	
Mobile Home Rate Revenue						1	2,365,680	
New Commercial Wastewater Connections						1	234,990	
New Residential Wastewater Connections						1	45,950	
Outside City Commercial Add'l Rate Revenue						1	12,160	
Outside City Mobile Home Add'l Rate Revenue						1	258,190	
Rate Adjustment - 1.6% per Rate Resolution						1	289,220	
Residential Rate Revenue						1	11,545,270	
343.50-20 SEWER/WW UTILITY REVENUE OTHER SEWER REVENUE	525,416	492,477	460,400	460,400	523,395			490,400
Bulk Effluent to Serve West Villages District Boundaries						1	65,000	
Effluent at all Reuse Customer Locations non WVID						1	225,000	
Force Main Pressure Tests						1	400	
Leachate Water for Treatment and Disposal						1	200,000	
343.50-30 SEWER/WW UTILITY REVENUE GUARANTEED REVENUES	864,625	799,465	400,000	400,000	803,183			415,000
Sewer Guaranteed Revenues Paid by all Developers in Accordance with their Utility Dev. Agreements						1	415,000	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
0000 REVENUE Revenues								
04 Charges for Services								
420-0000-343 UTILITY REVENUE FUND CHARGES FOR SERVICES PHYSICAL ENVIRONMENT								
343.50-50 SEWER/WW UTILITY REVENUE LINE EXTENTION CHARGES	52,500	45,387	30,000	30,000	215,984			31,000
343.60-01 WATER/SEWER COMBINATION COST RECOVERY INCOME	147,326	147,298	147,300	147,300	147,298			182,100
Debt Service Reimbursement - PRMRWSA						1	147,300	
PRMRWSA 2014B Bond Refunding						1	34,800	
420-0000-349 UTILITY REVENUE FUND CHARGES FOR SERVICES OTHER CHARGES FOR SERVICE								
349.30-00 CITY WIDE FEE ORDINANCES	56,334	220,352	203,850	203,850	397,025			194,790
Duplicate Bill Fee						1	49,000	
Fees per Misc Ordinance (Illegal Connections)						1	20,000	
Misc. Fees for Developer Agreements						1	1,000	
Paper Utility Bill Fee						1	124,790	
349.50-00 INSPECTION/PLAN REVIEW	1,066,554	558,552	425,000	425,000	774,577			425,000
Certification of Occupancy Inspection Fee						1	50,000	
Inspection Plan Review & Utility Construction Plan Review						1	375,000	
Sub Total of 04 Charges for Services	**34,696,369**	**38,272,819**	**39,158,680**	**39,158,680**	**41,388,979**			**40,700,450**
05 Fines and Forfeits								
420-0000-354 UTILITY REVENUE FUND FINES AND FORFEITS VIOLATIONS OF LOCAL ORDIN								
354.30-00 VIOLATION FEES	0	0	100	100	0			0
Sub Total of 05 Fines and Forfeits	**0**	**0**	**100**	**100**	**0**			**0**
06 Miscellaneous Revenues								
420-0000-361 UTILITY REVENUE FUND MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	1,749,622	3,420,181	1,750,000	1,750,000	2,366,197			1,750,000
420-0000-364 UTILITY REVENUE FUND MISCELLANEOUS REVENUES DISPOSE OF FIXED ASSETS								
364.00-00 DISPOSE OF FIXED ASSETS	15,800	35,009	0	0	82,600			0
420-0000-365 UTILITY REVENUE FUND MISCELLANEOUS REVENUES SALE/RECYCLE OF SURPLUS								
365.00-00 SALE/RECYCLE OF SURPLUS	978	5,575	5,000	5,000	3,965			5,000
Sale of Scrap Brass and Meter Parts						1	5,000	
420-0000-369 UTILITY REVENUE FUND MISCELLANEOUS REVENUES OTHER MISC REVENUES								
369.30-00 SETTLEMENTS	0	0	0	0	438			0
369.90-00 OTHER MISC REVENUES	22,699	46,605	16,700	16,700	30,883			16,700
Charges for Billing Services for Solid Waste						1	4,500	
Charges to Place and Remove Liens and Postage						1	12,000	
Misc Revenues						1	200	
Sub Total of 06 Miscellaneous Revenues	**1,789,100**	**3,507,369**	**1,771,700**	**1,771,700**	**2,484,083**			**1,771,700**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
0000 REVENUE Revenues								
08 Other Sources								
420-0000-381 UTILITY REVENUE FUND OTHER SOURCES INTERFUND TRANSFER								
381.00-00 INTERFUND TRANSFER	1,008,303	1,012,478	1,000,000	1,000,000	1,000,000			1,200,000
Transfer in from Water Impact Fees for Debt Service Payment on Peace River Expansion						1	1,200,000	
420-0000-388 UTILITY REVENUE FUND OTHER SOURCES PROPERTY LOSS PROCEEDS								
388.20-00 INSURANCE RECOVERIES	0	19,635	0	0	0			0
420-0000-389 UTILITY REVENUE FUND OTHER SOURCES NONOPERATING SOURCES								
389.70-00 CAPITAL CONTRIB - OTHER	39,036,847	10,835,120	0	0	0			0
389.90-00 OTHER - APP FUND BALANCE	0	0	10,421,870	41,540,247	0			20,867,220
Admin Depreciation						1	31,390	
Engineering Depreciation						1	36,500	
Field Operations Depreciation						1	743,550	
Use of Fund Balance (Capital Outlay)						1	12,215,920	
Wastewater Depreciation						1	4,527,780	
Water Depreciation						1	3,312,080	
Sub Total of 08 Other Sources	**40,045,150**	**11,867,233**	**11,421,870**	**42,540,247**	**1,000,000**			**22,067,220**
Sub Total of 00 NON-DEPARTMENTAL	**80,776,727**	**55,602,834**	**52,352,350**	**83,470,727**	**45,252,285**			**64,539,370**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6060 ADMIN/CUSTOMER SERVICE Expenses								
10 Personnel Expenditures								
420-6060-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
11-00 EXECUTIVE SALARIES	156,648	159,702	168,590	168,590	170,469			179,740
12-00 REGULAR SALARIES	1,219,734	1,270,079	1,553,820	1,553,820	1,317,464			1,622,810
Current Positions						1	1,638,880	
Longevity Pay						1	320	
Vacancy Reduction						1	-16,390	
14-00 OVERTIME	6,542	976	610	610	2,797			640
Overtime						1	640	
15-08 SPECIAL PAY CLOTHING/CLEANING ALLOW	0	0	0	0	120			0
21-00 FICA	102,940	106,361	128,650	128,650	110,720			134,520
Current Positions						1	135,690	
FICA for Overtime						1	60	
Longevity Pay						1	20	
Vacancy Reduction						1	-1,250	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	555,036	156,740	266,960	266,960	242,734			287,600
Current Positions						1	289,680	
FRS for Overtime						1	110	
Longevity Pay						1	40	
Vacancy Reduction						1	-2,230	
23-00 INSURANCE-HEALTH	209,077	258,034	361,510	361,510	283,737			351,510
Current Positions						1	351,510	
23-02 INSURANCE-HEALTH VISION CARE	1,080	1,068	1,470	1,470	1,274			1,350
Current Positions						1	1,350	
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	14,706	16,405	17,830	17,830	17,351			19,780
Current Positions						1	19,780	
24-00 WORKERS' COMPENSATION	1,350	2,030	3,470	3,470	3,470			2,200
25-00 UNEMPLOYMENT COMPENSATION	0	3,025	0	0	1,677			0
26-00 COMPENSATED ABSENCES	-35,671	46,312	0	0	0			0
27-00 EDUCATIONAL ASSISTANCE	2,500	0	2,500	2,500	2,500			5,000
Sub Total of 10 Personnel Expenditures	**2,233,941**	**2,020,732**	**2,505,410**	**2,505,410**	**2,154,314**			**2,605,150**
30 Operating Expenditures								
420-6060-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
31-04 PROFESSIONAL SERVICES MEDICAL SERVICES	115	40	0	0	115			0

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6060 ADMIN/CUSTOMER SERVICE Expenses								
30 Operating Expenditures								
420-6060-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
31-05 PROFESSIONAL SERVICES OTHER	86,655	398,364	548,000	648,351	247,610			517,800
As needed GIS services						1	5,000	
Asset Management Implementation & ISO Certification						1	490,000	
Collection Agency Fees						1	800	
Lookup Fees (Bankruptcies)						1	200	
Misc Professional Fees						1	5,000	
National Change of Address						1	300	
Rate Consulting						1	15,000	
US Bank (Agent Fees						1	1,500	
31-06 PROFESSIONAL SERVICES CONSULTANTS	0	0	0	0	0			39,250
Proposal #3215 - Impact Fee Study						3	39,250	
32-00 ACCOUNTING & AUDITING	0	0	2,500	2,500	0			2,500
SRF Single Audit						1	2,500	
34-00 OTHER CONTRACTED SERVICES	7,909	0	0	0	0			0
40-00 TRAVEL AND PER DIEM	4,624	8,408	20,690	20,690	12,626			19,200
CEUs - UT Director, Asst. Director, Business Manager, Plant Ops Manger						1	1,500	
Environmental Permitting Summer School						1	3,500	
FGFOA Conference						1	1,200	
FRWA Conference						1	600	
FRWC Conference						1	2,400	
FSAWWA						1	3,200	
International Maintenance Training Conference						1	3,900	
Leadership Coaching						1	700	
SEDA Conferences						1	1,200	
Water Collaborative Delivery Association						1	1,000	
41-00 COMMUNICATION SERVICES	8,277	14,239	28,040	28,040	17,770			23,830
Answering Service (After Hours/On Call)						1	3,600	
Cellular Service						1	7,030	
Frontier Service for Fire Station 26 rental space						1	6,600	
Outbound IVR						1	4,600	
Starlink Service						1	2,000	
42-00 POSTAGE & MAILING	48,392	88,194	100,600	100,600	89,280			90,700
Annual Postage Permit						1	600	
Postage						1	90,000	
UPS & Fedex Charges						1	100	
43-01 UTILITY SERVICES WATER & SEWER	1,099	2,650	2,000	2,000	1,202			0
43-02 UTILITY SERVICES ELECTRICITY	33,083	6,702	8,450	8,450	2,715			0
44-00 RENTALS & LEASES	200,997	160,246	100,970	100,970	40,039			24,000
Copiers						1	16,500	
Mailing Equipment Lease						1	7,500	
45-00 INSURANCE	573,780	860,670	1,025,750	1,025,750	1,025,750			1,001,980

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6060 ADMIN/CUSTOMER SERVICE Expenses								
30 Operating Expenditures								
420-6060-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	13,575	5,779	8,350	8,350	6,807			8,750
Ink & Toner for Printers						1	1,750	
Lockbox Processing Fees						1	4,700	
Plotter Supplies						1	500	
Postage Machine Supplies						1	1,800	
46-04 REPAIR & MAINTENANCE BUILDINGS	0	0	0	0	0			0
46-11 REPAIR & MAINTENANCE SPECIAL EQUIPMENT	17,400	0	0	0	0			0
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	1,590	1,490	2,620	2,620	2,620			4,600
46-51 REPAIR & MAINTENANCE FLEET - LABOR	1,404	1,802	1,800	1,800	1,713			2,130
46-52 REPAIR & MAINTENANCE FLEET - PARTS	2,116	1,241	560	560	1,177			2,230
46-53 REPAIR & MAINTENANCE FLEET - OUTSOURCED	0	775	0	0	0			0
47-00 PRINTING & BINDING	16,107	5,537	25,600	25,600	19,905			30,600
Business Cards						1	100	
Contests						1	4,500	
Outreach Promotional Documents						1	1,000	
Utility Bills & Window Envelopes						1	25,000	
48-00 PROMOTIONAL ACTIVITIES	3,383	4,371	6,500	6,500	6,238			6,500
Conservation & Educational Materials						1	1,000	
Event Supplies						1	2,500	
Outreach Contest						1	1,000	
Promo Products						1	2,000	
49-00 OTHER CURRENT CHARGES	0	357	0	0	1,072			560
Offsite Storage						1	560	
49-01 OTHER CURRENT CHARGES BANK AND TRANSACTION FEES, TRANSFERS	253,585	258,966	236,000	236,000	272,671			300,000
Bank Fees						1	6,000	
Credit Card Processing Fees						1	294,000	
49-02 OTHER CURRENT CHARGES CASH OVER AND SHORT	46	2	200	200	-14			200
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	1,137	754	1,100	1,100	0			1,100
Job postings with professional organizations						1	1,000	
Misc Public Notices						1	100	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6060 ADMIN/CUSTOMER SERVICE Expenses								
30 Operating Expenditures								
420-6060-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	12,385	12,994	13,580	13,580	19,059			14,340
Adobe Cloud Creative Suite						1	700	
Adobe upgrades						1	700	
Distribution License Renewals 2 X $100						1	200	
Recording Fees						1	12,000	
Proposal #3043 - Vehicle Replacements - Tag Replacements						3	60	
Wastewater License Renewals 3 X $200						1	600	
Water License Renewal						1	80	
49-50 OTHER CURRENT CHARGES CUSTOMER DEPOSIT INTEREST	3,359	5,002	4,000	4,000	5,079			6,000
49-69 OTHER CURRENT CHARGES FOOD	891	1,941	2,000	2,000	605			2,000
49-70 OTHER CURRENT CHARGES PAYMENT TO GENERAL FUND	2,119,990	2,380,180	3,158,400	3,158,400	3,158,400			4,524,940
49-72 OTHER CURRENT CHARGES PAYMENT	24,414	26,630	27,200	27,200	37,871			26,600
Field Operations - Construction Dumpster						1	4,500	
Field Operations Weekly Pickup						1	2,800	
Wastewater Weekly Pickup						1	10,900	
Water Weekly Pickup						1	8,400	
49-75 OTHER CURRENT CHARGES RETURN ON INVESTMENT	637,700	672,800	701,400	701,400	701,400			830,900
51-00 OFFICE SUPPLIES	4,567	3,780	5,500	5,500	4,679			5,500
Admin Office						1	1,500	
Cashiering & Customer Service						1	1,500	
Paper						1	2,500	
52-01 OPERATING SUPPLIES OTHER OPERATING SUPPLIES	25	43	100	100	38			100
Other Operating Supplies						1	100	
52-02 OPERATING SUPPLIES FUEL	3,120	1,877	3,310	3,310	1,878			1,880
Unleaded Fuel for Vehicles						1	1,880	
52-07 OPERATING SUPPLIES UNIFORMS	757	948	1,780	1,780	1,112			1,660
Uniforms for Admin Staff						1	1,000	
Uniforms for Customer Service Staff						1	660	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	46,471	25,993	17,310	17,310	19,363			10,780
Replacement Computers						1	6,280	
Worksright Software License Renewal						1	4,500	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6060 ADMIN/CUSTOMER SERVICE Expenses								
30 Operating Expenditures								
420-6060-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
54-00 BOOKS, PUBLIC, SUBS, MEMB	2,061	3,692	3,640	3,640	1,734			2,220
American Waterworks Association						1	830	
FL Government Finance Officers Association						1	120	
FL Water & Pollution Control Operators Association						1	120	
Florida Rural Water Association						1	630	
Florida Water Environment Association						1	440	
Southeast Desalting Association						1	80	
55-00 TRAINING & EDUCATION	18,430	17,312	26,010	26,010	4,803			18,790
Certified Public Manager (CPM) Training						1	1,140	
CEUs for UT Director, Assist. Director, Business Manager & Plant Manager						1	1,500	
Customer Service Training						1	2,520	
Environmental Permitting Summer School						1	1,490	
FGFOA Conference						1	600	
FRWA Conference						1	240	
FSAWWA Conference						1	1,800	
FWRC Conference						1	1,800	
International Maintenance Conference						1	7,200	
SEDA Conference						1	500	
59-00 DEPRECIATION	15,656	16,748	12,940	12,940	12,940			31,390
Current Asset Depreciation						1	12,940	
New/Depreciated Assets						1	18,450	
Sub Total of 30 Operating Expenditures	**4,165,101**	**4,990,527**	**6,096,900**	**6,197,251**	**5,718,256**			**7,553,030**
60 Capital Outlay								
420-6060-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
61-00 CAPITAL - LAND	0	0	0	66,416	0			0
62-00 BUILDINGS	0	0	0	17,024,599	7,104,757			0
64-00 CAPITAL MACHINERY & EQUIP	0	0	0	158,887	0			52,000
Proposal #3043 - 70760 - Replacement Ford Explorer						3	52,000	
Sub Total of 60 Capital Outlay	**0**	**0**	**0**	**17,249,902**	**7,104,757**			**52,000**
70 Debt Service								
420-6060-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
71-00 DEBT SERVICE PRINCIPAL	0	0	1,990,620	1,990,620	0			2,023,970
Series 2005 (Private Placement)						1	502,970	
Series 2020 Private Placement						1	1,521,000	
72-00 DEBT SERVICE INTEREST	346,999	309,573	270,290	270,290	270,281			230,200
Deferred Amt 2005						1	15,660	
Series 2005 (Private Placement)						1	111,490	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6060 ADMIN/CUSTOMER SERVICE Expenses								
70 Debt Service								
420-6060-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
Series 2020 Private Placement						1	103,050	
Sub Total of 70 Debt Service	**346,999**	**309,573**	**2,260,910**	**2,260,910**	**270,281**			**2,254,170**
Sub Total of 60 WATER & SEWER UTILITIES	**6,746,040**	**7,320,832**	**10,863,220**	**28,213,473**	**15,247,608**			**12,464,350**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6061 WATER SYSTEM Expenses								
10 Personnel Expenditures								
420-6061-533 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER UTILITY SERVICES								
12-00 REGULAR SALARIES	782,901	833,957	1,191,180	1,191,180	902,736			1,172,160
Current Positions						1	1,160,740	
Longevity Pay						1	320	
On Call						1	16,170	
Shift Differential						1	6,540	
Vacancy Reduction						1	-11,610	
14-00 OVERTIME	95,896	62,345	64,200	64,200	73,354			67,740
Overtime						1	67,740	
15-08 SPECIAL PAY CLOTHING/CLEANING ALLOW	2,640	3,000	8,160	8,160	3,300			2,880
21-00 FICA	65,872	68,118	95,490	95,490	73,518			93,750
Current Positions						1	87,720	
FICA for Overtime						1	5,180	
FICA for shift diff and on call						1	1,720	
Longevity Pay						1	20	
Vacancy Reduction						1	-890	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	292,013	85,074	164,260	164,260	131,128			168,050
Current Positions						1	157,980	
FRS for Overtime						1	9,860	
FRS for shift diff and on call						1	1,750	
Longevity Pay						1	40	
Vacancy Reduction						1	-1,580	
23-00 INSURANCE-HEALTH	204,105	230,562	275,100	275,100	193,730			283,610
23-02 INSURANCE-HEALTH VISION CARE	659	682	1,100	1,100	810			980
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	10,625	11,184	14,750	14,750	11,847			15,290
24-00 WORKERS' COMPENSATION	4,680	7,020	11,990	11,990	11,990			7,600
26-00 COMPENSATED ABSENCES	9,146	17,296	0	0	0			0
27-00 EDUCATIONAL ASSISTANCE	0	0	0	0	0			0
Sub Total of 10 Personnel Expenditures	**1,468,538**	**1,319,238**	**1,826,230**	**1,826,230**	**1,402,414**			**1,812,060**
30 Operating Expenditures								
420-6061-533 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER UTILITY SERVICES								
31-04 PROFESSIONAL SERVICES MEDICAL SERVICES	230	920	360	360	115			220
Random Drug & Alcohol Screening						1	220	
31-05 PROFESSIONAL SERVICES OTHER	452,846	401,599	343,200	710,237	387,781			380,500
Alum Sludge Hauling						1	70,000	
Annual Compliance Reporting						1	35,500	
Chemical Analysis & Testing						1	90,000	
HBMP Sampling & Monitoring - Myakkahatchee Creek & Cocoplum Waterway						1	110,000	
RO Professional Services						1	75,000	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6061 WATER SYSTEM Expenses								
30 Operating Expenditures								
420-6061-533 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER UTILITY SERVICES								
40-00 TRAVEL AND PER DIEM	840	6,145	8,600	8,600	3,242			10,350
CEU/RO Training - SEDA, AMTA, AWWA						1	5,950	
FSEA Training						1	1,500	
Instrument & Control Training						1	1,450	
Maintenance Conference						1	1,450	
41-00 COMMUNICATION SERVICES	15,761	21,253	31,140	31,140	20,894			34,400
Fiber Data Service MCWTP						1	8,520	
Cell Phone Services						1	11,860	
Fiber Data Service - SWWTP						1	4,140	
Land Line Phone Service						1	3,200	
Telemetry Data/Remote Access						1	6,680	
42-00 POSTAGE & MAILING	323	367	400	400	394			400
Postage & Mailing						1	400	
43-02 UTILITY SERVICES ELECTRICITY	266,919	501,867	642,850	642,850	482,706			700,700
Electric - SWWTP						1	329,630	
RO Plant & Well Field Electric						1	178,790	
Surface Water Plant Electric						1	192,280	
43-12 UTILITY SERVICES BOOSTER STATIONS	132,708	89,549	147,110	147,110	77,185			152,000
Booster Station Electric						1	152,000	
43-90 UTILITY SERVICES WATER PURCHASE FOR RESALE	2,777,619	3,030,990	3,403,140	3,403,140	2,641,062			3,376,900
Assessment						1	37,260	
Base Facility Charges						1	2,810,390	
Usage Charges 1.25 MGD @ 1.13 / 1K G						1	529,250	
44-00 RENTALS & LEASES	0	0	0	0	0			7,500
Proposal #3060 - Equipment Rentals - Water						3	7,500	
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	39,125	36,722	83,700	83,700	85,609			100,500
Cyber Security Maintenance & Upgrades						1	10,000	
Cybersecurity Development						1	35,000	
Proposal #3062 - Plant Automation Services - Water						3	12,500	
Plant Data Management and Reporting System						1	10,000	
Proposal #3061 - Plant Hardware Maintenance - Water						3	3,000	
Printer & Fax Cartridges						1	2,000	
Proposal #3072 - Security Hosting - Water						3	5,000	
Wonderware Software Renewal						1	23,000	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6061 WATER SYSTEM Expenses								
30 Operating Expenditures								
420-6061-533 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER UTILITY SERVICES								
46-04 REPAIR & MAINTENANCE BUILDINGS	15,578	230	29,250	76,770	53,678			20,950
Annual Fire & Life Safety Inspection						1	250	
Fire Alarm/Suppression System Maintenance						1	1,040	
Hazardous/Regulated Material Disposal						1	1,120	
Misc Building Repairs - MCWTP						1	4,440	
Proposal #3079 - Misc. Building Repairs - Booster Stations						3	3,000	
Misc. Building Repairs - SWWTP						1	1,100	
Proposal #3073 - Security Break Fix - Water						3	10,000	
46-09 REPAIR & MAINTENANCE R&M LANDSCAPING	25,965	24,540	50,230	50,230	36,538			50,230
Landscaping - SWWTP						1	14,000	
Landscaping at Plant & Booster Stations						1	36,230	
46-11 REPAIR & MAINTENANCE SPECIAL EQUIPMENT	372,461	572,350	484,890	547,851	275,104			722,650
Annual Generator Maintenance						1	93,750	
Proposal #3083 - Annual Switchgear Generator Maintenance						3	53,000	
Proposal #3084 - Annual Wellfield Maintenance						3	45,000	
Proposal #3081 - Calibration of Specialized Tools & Machinery - Water						3	3,500	
Proposal #3086 - Chemical Feed System Maintenance & Certification						3	13,000	
Proposal #3087 - Corrosion Control Monitoring (CCT)						3	35,000	
Fire Extinguisher Maintenance						1	1,000	
Lightning Protection Annual Inspections						1	5,000	
Lubricants, oils, grease, and other fluids						1	22,240	
R&M Specialized Equipment						1	265,740	
RO Membrane Maintenance						1	34,500	
SCADA Software Maintenance						1	99,580	
Proposal #3085 - Scrubbing System Maintenance						3	8,600	
Proposal #3110 - UPS Battery Backups						3	20,500	
Valve & Piping Maintenance & Replacements						1	22,240	
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	2,170	2,290	8,460	8,460	8,460			18,710
46-51 REPAIR & MAINTENANCE FLEET - LABOR	6,646	4,854	8,730	8,730	5,958			5,780
46-52 REPAIR & MAINTENANCE FLEET - PARTS	3,913	3,438	6,040	6,040	5,278			4,750
46-53 REPAIR & MAINTENANCE FLEET - OUTSOURCED	1,499	449	850	850	309			850
47-00 PRINTING & BINDING	325	1,033	350	350	1,004			1,000
Consumer Confidence Report						1	1,000	
49-05 OTHER CURRENT CHARGES EQUIP. INSPECT. & TESTING	0	0	800	800	0			800
Generator Diesel Tank Inspection						1	800	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6061 WATER SYSTEM Expenses								
30 Operating Expenditures								
420-6061-533 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER UTILITY SERVICES								
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	375	0	400	400	0			400
Public Notices and Advertisements						1	400	
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	15,190	5,175	23,730	23,730	1,726			22,680
Application Licensing						1	400	
DEP Storage Tank Registration Renewal						1	300	
Operator License Upgrades						1	600	
Plant Operations Fees & Facility Permits						1	1,200	
Sarasota County Health Dept Plant Operating Fee						1	20,000	
Proposal #3118 - Trailer Replacement - Tag Registration						3	60	
Proposal #3119 - Vehicle Replacements - Tag Registration						3	120	
49-69 OTHER CURRENT CHARGES FOOD	0	0	0	0	1,361			0
51-00 OFFICE SUPPLIES	962	0	1,000	1,000	709			1,500
52-01 OPERATING SUPPLIES OTHER OPERATING SUPPLIES	82,200	94,101	180,000	180,000	83,539			202,840
Instrument & Testing Supplies, Maint & Cleaning Supplies, First Aid Supplies, Etc.						1	139,840	
RO System Cartridge Filters						1	63,000	
52-02 OPERATING SUPPLIES FUEL	11,179	8,776	12,290	12,290	11,245			14,520
Unleaded Fuel for Vehicles						1	14,520	
52-04 OPERATING SUPPLIES DIESEL	19,480	14,728	35,000	35,000	5,006			40,000
Diesel for Generators						1	40,000	
52-05 OPERATING SUPPLIES CHEMICALS	567,561	917,006	1,287,000	1,287,000	906,932			1,310,310
Chemicals - SWWTP						1	471,960	
Water Treatment Chemicals						1	838,350	
52-07 OPERATING SUPPLIES UNIFORMS	2,463	2,290	4,300	4,300	2,120			6,400
Proposal #3077 - Electrical Protection PPE - Water						3	2,100	
Supervisor Uniforms						1	400	
Uniform Leasing						1	3,900	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	17,482	20,709	77,410	80,053	35,787			70,410
Proposal #3080 - Additional Office Equipment - Water						3	1,850	
Computer Replacements						1	1,260	
Proposal #3076 - Hazard Cabinets - Water						3	23,400	
Lab Equipment, Analyzers & Components						1	12,000	
Office Equipment						1	6,900	
Proposal #3082 - Preventative Maintenance (PM) Specialized Tools & Machinery - Water						3	20,000	
Vulnerability Assessment Program						1	5,000	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6061 WATER SYSTEM Expenses								
30 Operating Expenditures								
420-6061-533 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER UTILITY SERVICES								
54-00 BOOKS, PUBLIC, SUBS, MEMB	1,604	2,199	1,610	1,610	1,060			2,160
FSEA Membership						1	650	
FWPCOA Memberships						1	630	
ISA Membership						1	160	
SEDA Membership						1	720	
55-00 TRAINING & EDUCATION	3,090	9,743	27,220	27,220	9,567			18,600
FSEA Training						1	1,500	
Instrument & Control Training						1	3,700	
Maintenance Conference						1	2,400	
Plant Operator Training & CEUs						1	11,000	
59-00 DEPRECIATION	2,749,419	3,301,871	2,664,650	2,664,650	2,664,650			3,312,080
Current Asset Depreciation						1	3,228,300	
New/Depreciated Assets						1	83,780	
Sub Total of 30 Operating Expenditures	**7,585,930**	**9,075,192**	**9,564,710**	**10,044,871**	**7,809,016**			**10,591,090**
60 Capital Outlay								
420-6061-533 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER UTILITY SERVICES								
62-00 BUILDINGS	0	0	114,500	143,204	38,786			0
63-00 IMPROVE OTHER THAN BLDGS	0	0	1,598,400	4,707,128	375,490			157,000
Control Panel & PLC Replacements						1	120,000	
Surface Washer Replacements						1	37,000	
64-00 CAPITAL MACHINERY & EQUIP	0	0	739,880	986,090	629,972			586,760
Proposal #3119 - 72315 - Vehicle Replacement - F150						3	56,000	
Proposal #3119 - 72832 - Vehicle Replacement - F150						3	56,000	
Chemical Pump Skid Replacements						1	130,000	
Proposal #3130 - Compliance Monitoring						3	105,000	
Filter Service Washer Replacements						1	38,920	
Instrumentation Replacements						1	38,920	
Power Actuated Valve Replacements						1	38,920	
Proposal #3082 - Preventative Maintenance (PM) Tools & Machinery - Water						3	15,000	
Proposal #3118 - Trailer Replacement - Water						3	8,000	
Water Facilities Pump Replacements						1	100,000	
Sub Total of 60 Capital Outlay	**0**	**0**	**2,452,780**	**5,836,422**	**1,044,247**			**743,760**
90 Interfund Transfers								
420-6061-581 Interfund Transfers								
91-05 Payment in Lieu of Taxes	0	863,994	926,770	926,770	926,770			930,720
Transfer for Payment in Lieu of Taxes						1	930,720	
Sub Total of 90 Interfund Transfers	**0**	**863,994**	**926,770**	**926,770**	**926,770**			**930,720**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
Sub Total of 60 WATER & SEWER UTILITIES	**9,054,468**	**11,258,424**	**14,770,490**	**18,634,293**	**11,182,447**			**14,077,630**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6062 WASTEWATER SYSTEM Expenses								
10 Personnel Expenditures								
420-6062-535 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT SEWER SERVICES								
12-00 REGULAR SALARIES	643,265	642,423	812,750	812,750	699,349			940,170
Current Positions						1	947,750	
Longevity Pay						1	1,900	
Vacancy Reduction						1	-9,480	
14-00 OVERTIME	60,345	37,859	44,500	44,500	50,829			44,500
Overtime						1	44,500	
15-08 SPECIAL PAY CLOTHING/CLEANING ALLOW	1,920	1,920	5,040	5,040	2,460			2,160
21-00 FICA	50,613	49,194	62,680	62,680	55,148			73,540
Current Positions						1	69,710	
FICA for Overtime						1	3,410	
FICA for shift diff and on call						1	1,000	
Longevity Pay						1	150	
Vacancy Reduction						1	-730	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	252,889	64,000	115,400	115,400	102,762			139,200
Current Positions						1	132,970	
FRS for Overtime						1	6,220	
FRS for shift diff and on call						1	1,030	
Longevity Pay						1	270	
Vacancy Reduction						1	-1,290	
23-00 INSURANCE-HEALTH	142,582	205,400	232,280	232,280	166,017			258,020
Current Positions						1	258,020	
23-02 INSURANCE-HEALTH VISION CARE	651	587	800	800	641			860
Current Positions						1	860	
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	10,118	10,028	11,330	11,330	10,154			14,310
Current Positions						1	14,310	
24-00 WORKERS' COMPENSATION	2,410	3,620	6,180	6,180	6,180			3,920
25-00 UNEMPLOYMENT COMPENSATION	3,300	0	0	0	0			0
26-00 COMPENSATED ABSENCES	3,162	-4,747	0	0	0			0
27-00 EDUCATIONAL ASSISTANCE	0	0	0	0	0			0
Sub Total of 10 Personnel Expenditures	**1,171,255**	**1,010,284**	**1,290,960**	**1,290,960**	**1,093,540**			**1,476,680**
30 Operating Expenditures								
420-6062-535 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT SEWER SERVICES								
31-04 PROFESSIONAL SERVICES MEDICAL SERVICES	230	230	270	270	530			180
Random Drug & Alcohol Screenings						1	180	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6062 WASTEWATER SYSTEM Expenses								
30 Operating Expenditures								
420-6062-535 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT SEWER SERVICES								
31-05 PROFESSIONAL SERVICES OTHER	327,645	597,359	376,450	660,638	615,778			609,970
Biosolids Disposal						1	206,350	
Chemical Analysis & Lab Testing						1	125,000	
Grease removal at the SWWWRF						1	26,000	
Proposal #3059 - Mechanical Integrity Test (MIT) permit						3	200,000	
SWWRF DIW Permit Renewal						1	52,620	
40-00 TRAVEL AND PER DIEM	0	5,530	8,100	8,100	1,448			8,300
Instrument & Control Training						1	1,500	
Maintenance Conference						1	1,300	
Short School & CEU Plant Op. Training						1	5,500	
41-00 COMMUNICATION SERVICES	20,167	22,982	22,030	22,030	19,229			24,340
Cellular Service						1	8,720	
Fiber Data Service - SWWWRF						1	8,520	
Land Line Phone Service						1	7,100	
42-00 POSTAGE & MAILING	35	975	140	140	165			140
Postage & Mailing						1	140	
43-01 UTILITY SERVICES WATER & SEWER	4,497	4,136	4,480	4,480	4,680			5,400
SWWWRF						1	2,700	
WWTP						1	2,700	
43-02 UTILITY SERVICES ELECTRICITY	458,422	470,110	524,300	524,300	403,161			571,480
SWWWRF						1	152,610	
WWTP						1	418,870	
43-06 UTILITY SERVICES ELECTRIC-WELLS	369	380	390	390	352			400
43-07 UTILITY SERVICES ELECTRIC-DEEP INJECT WELL, TRAFFIC LIGHTS	348	348	720	720	317			750
44-00 RENTALS & LEASES	1,400	0	0	0	0			7,500
Proposal #3060 - Equipment Rentals - Wastewater						3	7,500	
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	32,613	28,266	83,700	83,700	91,983			102,800
Annual Maintenance for Wonderware Software						1	23,000	
Cyber Security Maintenance & Upgrades						1	10,000	
Cybersecurity Development						1	35,000	
Proposal #3062 - Plant Automation Services - Wastewater						3	12,500	
Plant Data Management and Reporting System						1	10,000	
Proposal #3061 - Plant Hardware Maintenance - Wastewater						3	3,000	
Printer Cartridges						1	2,000	
Proposal #3072 - Security Hosting - Wastewater						3	7,300	
46-04 REPAIR & MAINTENANCE BUILDINGS	0	150	15,000	15,000	10,170			11,150
Annual Fire & Life Safety Inspection						1	150	
Hazardous/Regulated Material Disposal						1	1,000	
Proposal #3073 - Security Break Fix - Wastewater						3	10,000	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6062 WASTEWATER SYSTEM Expenses								
30 Operating Expenditures								
420-6062-535 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT SEWER SERVICES								
46-09 REPAIR & MAINTENANCE R&M LANDSCAPING	33,220	19,627	44,640	44,640	26,017			42,010
Landscaping Services - SWWWRF						1	18,380	
Landscaping Services - WWTP						1	23,630	
46-11 REPAIR & MAINTENANCE SPECIAL EQUIPMENT	315,576	243,935	518,800	518,800	363,518			654,300
Annual Generator Maintenance						1	72,600	
Proposal #3111 - Annual Switch Gear Maintenance - Wastewater						3	36,000	
Proposal #3081 - Calibration of Specialized Tools & Machinery - Wastewater						3	3,500	
Centrifuge Annual Maintenance						1	10,000	
Proposal #3075 - Centrifuge Component Replacements - WWTP & SWWRF						3	35,000	
Fire Extinguisher Maintenance						1	1,200	
Lightning Protection Annual Inspections						1	4,600	
Lubricants, oils, grease, and other fluids						1	25,000	
R&M Instrumentation Maintenance						1	33,300	
R&M Specialized Equipment						1	278,000	
Sandblasting, Pressure-washing & Painting						1	27,500	
SCADA Software Maintenance						1	72,800	
SWWRF Annual Odor Control Maintenance						1	7,500	
Turblex Annual Maintenance						1	47,300	
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	11,250	12,100	13,450	13,450	13,450			16,260
46-51 REPAIR & MAINTENANCE FLEET - LABOR	7,270	5,964	8,620	8,620	12,391			8,800
46-52 REPAIR & MAINTENANCE FLEET - PARTS	9,241	4,256	10,550	10,550	4,763			9,500
46-53 REPAIR & MAINTENANCE FLEET - OUTSOURCED	316	5,184	610	610	665			610
46-60 REPAIR & MAINTENANCE R&M COLLECTION	37,780	83,278	0	45,107	61,287			0
47-00 PRINTING & BINDING	50	29	0	0	0			0
49-05 OTHER CURRENT CHARGES EQUIP. INSPECT. & TESTING	0	0	0	0	0			800
General Diesel Tank Inspection						1	800	
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	2,344	200	1,530	1,550	21,386			11,420
Application Licensing						1	200	
DEP Storage Tank Registration Renewal						1	100	
Operator License Renewals						1	400	
Operator License Upgrades						1	600	
SWWRF DIW Permit Renewal						1	10,000	
Proposal #3105 - Tag Replacements - 72455 Replacement - F150						3	60	
Proposal #3105 - Tag Replacements - 73077 Replacement - Gator Utility Vehicle						3	60	
49-69 OTHER CURRENT CHARGES FOOD	0	0	0	0	1,361			0
51-00 OFFICE SUPPLIES	704	1,165	2,000	2,000	1,240			2,500

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6062 WASTEWATER SYSTEM Expenses								
30 Operating Expenditures								
420-6062-535 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT SEWER SERVICES								
52-01 OPERATING SUPPLIES OTHER OPERATING SUPPLIES	49,690	41,849	49,000	49,000	38,315			54,500
Lab Supplies, First Aid Supplies, Process Control Chemicals and Other Consumable Supplies						1	54,500	
52-02 OPERATING SUPPLIES FUEL	7,554	5,711	8,310	8,310	4,296			5,950
52-04 OPERATING SUPPLIES DIESEL	18,437	8,818	35,000	35,000	14,171			35,000
Diesel for Generators						1	35,000	
52-05 OPERATING SUPPLIES CHEMICALS	320,306	385,445	460,400	460,400	361,833			501,000
Chlorine for Clarifers & Effluent						1	285,000	
Polymer						1	216,000	
52-07 OPERATING SUPPLIES UNIFORMS	3,809	4,361	4,280	4,280	4,218			9,380
Proposal #3077 - Electrical Protection PPE - Wastewater						3	2,100	
Plant Rug Rentals						1	780	
Uniform Leasing						1	6,200	
Uniforms for Superintendent & Chiefs						1	300	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	10,452	18,325	21,430	21,458	13,766			49,250
Proposal #3080 - Additional Office Equipment - Wastewater						3	1,850	
Proposal #3076 - Hazard Cabinets - Wastewater						3	23,400	
Proposal #3082 - Preventative Maintenance (PM) Specialized Tools & Machinery - Wastewater						3	20,000	
UPC Battery Backups						1	4,000	
54-00 BOOKS, PUBLIC, SUBS, MEMB	445	872	600	600	34			920
AWWA Membership						1	240	
FWPCOA Membership						1	360	
ISA Membership						1	320	
55-00 TRAINING & EDUCATION	3,096	8,155	24,700	24,700	5,517			15,100
Instrument & Control Training						1	3,700	
Maintenance Conference						1	2,400	
Plant Operator Training & CEUs						1	9,000	
59-00 DEPRECIATION	4,280,585	4,489,421	4,358,290	4,358,290	4,358,290			4,527,780
Current Asset Depreciation						1	4,472,500	
New/Depreciated Assets						1	55,280	
Sub Total of 30 Operating Expenditures	**5,957,851**	**6,469,164**	**6,597,790**	**6,927,133**	**6,454,332**			**7,287,490**
60 Capital Outlay								
420-6062-535 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT SEWER SERVICES								
61-00 CAPITAL - LAND	0	0	0	58,270	33,900			0
62-00 BUILDINGS	0	0	1,545,000	1,695,088	39,884			0
63-00 IMPROVE OTHER THAN BLDGS	0	0	2,265,710	6,242,297	1,946,576			14,216,500
U21WWI - Wastewater Treatment Plant Improvements - Construction						4	145,000	
U23EPS - Effluent Pumping Station & Pipeline - Construction						4	13,991,500	
Wastewater Piping Rehab						1	30,000	
Wastewater Transmission, Relocation & Repair						1	50,000	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6062 WASTEWATER SYSTEM Expenses								
60 Capital Outlay								
420-6062-535 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT SEWER SERVICES								
64-00 CAPITAL MACHINERY & EQUIP	0	0	217,750	598,960	339,327			410,500
Proposal #3105 - 72455 Vehicle Replacement for F-150						3	56,000	
Proposal #3105 - 73077 - Vehicle Replacement for Gator Utility Vehicle						3	16,500	
Instrumentation Replacements						1	35,000	
Lift Station Control Panel Replacement						1	75,000	
Lift Station Pump Replacements						1	75,000	
Proposal #3107 - Pam Am WWTP Lift Station Spare Standby Pumps						3	30,000	
Power Actuated Valve Replacements						1	100,000	
Proposal #3082 - Preventative Maintenance (PM) Tools & Machinery - Wastewater						3	15,000	
Proposal #3118 - Trailer Replacement - Wastewater						3	8,000	
Sub Total of 60 Capital Outlay	**0**	**0**	**4,028,460**	**8,594,615**	**2,359,687**			**14,627,000**
Sub Total of 60 WATER & SEWER UTILITIES	**7,129,106**	**7,479,448**	**11,917,210**	**16,812,708**	**9,907,559**			**23,391,170**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6063 FIELD OPERATIONS Expenses								
10 Personnel Expenditures								
420-6063-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
12-00 REGULAR SALARIES	1,683,185	1,795,326	2,417,220	2,417,220	1,780,613			2,460,480
Proposal #3039 - Collections Operator II - Salary						3	39,710	
Current Positions						1	2,339,740	
Proposal #3041 - Distribution Operator I - Salary						3	37,100	
Proposal #3040 - Distribution Operator II - Salary						3	39,710	
Longevity Pay						1	7,620	
On Call						1	20,000	
Vacancy Reduction						1	-23,400	
14-00 OVERTIME	197,547	194,581	133,050	133,050	244,444			140,370
Overtime						1	140,370	
15-08 SPECIAL PAY CLOTHING/CLEANING ALLOW	0	2,400	9,360	9,360	6,960			9,600
Proposal #3039 - Collections Operator II - Boot Reimbursement						3	240	
21-00 FICA	136,753	144,970	188,450	188,450	149,572			192,700
Proposal #3039 - Collections Operator II - FICA						3	3,040	
Current Positions						1	172,720	
Proposal #3041 - Distribution Operator I - FICA						3	2,840	
Proposal #3040 - Distribution Operator II - FICA						3	3,040	
FICA for on call						1	1,530	
FICA for Overtime						1	10,740	
Longevity Pay						1	580	
Vacancy Reduction						1	-1,790	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	653,876	183,885	356,150	356,150	277,296			374,170
Proposal #3039 - Collections Operator II - FRS						3	5,550	
Current Positions						1	334,570	
Proposal #3041 - Distribution Operator I - FRS						3	5,180	
Proposal #3040 - Distribution Operator II - FRS						3	5,550	
FRS for on call						1	6,020	
FRS for Overtime						1	19,430	
Longevity Pay						1	1,060	
Vacancy Reduction						1	-3,190	
23-00 INSURANCE-HEALTH	449,995	520,103	657,910	657,910	468,948			697,300
Proposal #3039 - Collection Operator II - Insurance - Health						3	9,170	
Current Positions						1	669,790	
Proposal #3041 - Distribution Operator I - Insurance - Health						3	9,170	
Proposal #3040 - Distribution Operator II - Insurance - Health						3	9,170	
23-02 INSURANCE-HEALTH VISION CARE	1,937	1,873	2,630	2,630	2,053			2,660
Proposal #3039 - Collections Operator II - Insurance - Vision						3	40	
Current Positions						1	2,540	
Proposal #3041 - Distribution Operator I - Insurance - Vision						3	40	
Proposal #3040 - Distribution Operator II - Insurance - Vision						3	40	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6063 FIELD OPERATIONS Expenses								
10 Personnel Expenditures								
420-6063-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	26,037	28,464	33,620	33,620	28,001			37,250
Proposal #3039 - Collections Operator II - Insurance - Dental, Life, ADD						3	530	
Current Positions						1	35,550	
Proposal #3041 - Distribution Operator I - Insurance - Dental, Life, ADD						3	640	
Proposal #3040 - Distribution Operator II - Insurance - Dental, Life, ADD						3	530	
24-00 WORKERS' COMPENSATION	15,460	23,190	39,610	39,610	39,610			25,090
26-00 COMPENSATED ABSENCES	28,470	26,543	0	0	0			0
27-00 EDUCATIONAL ASSISTANCE	0	0	0	0	0			0
Sub Total of 10 Personnel Expenditures	**3,193,260**	**2,921,335**	**3,838,000**	**3,838,000**	**2,997,497**			**3,939,620**
30 Operating Expenditures								
420-6063-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
31-04 PROFESSIONAL SERVICES MEDICAL SERVICES	1,000	2,054	2,630	2,630	1,335			2,900
Proposal #3039 - Collections Operator II - Medical Services						3	90	
Proposal #3041 - Distribution Operator I - Medical Services						3	90	
Proposal #3040 - Distribution Operator II - Medical Services						3	90	
Hep A Vaccines						1	260	
Random Drug & Alcohol Testing						1	2,370	
31-05 PROFESSIONAL SERVICES OTHER	47,215	186,883	121,000	323,319	250,801			191,700
Battery Disposal						1	500	
Proposal #2991 - Bee Hive Removal Services						3	600	
CDL Annual Drivers License Check						1	300	
Proposal #3039 - Collections Operator II - Background Check						3	100	
Proposal #3041 - Distribution Operator I - Background Check						3	100	
Proposal #3040 - Distribution Operator II - Background Check						3	100	
Fire Hydrant Maintenance						1	150,000	
Line-Stop Services						1	20,000	
Outside Plumbing Services						1	5,000	
Sewage Pumping & Hauling Services						1	15,000	
34-00 OTHER CONTRACTED SERVICES	0	0	0	0	14,557			30,000
Temporary Services						1	30,000	
40-00 TRAVEL AND PER DIEM	6,724	1,880	17,270	17,270	4,842			5,950
Backflow Conference						1	1,950	
FOG Training Conference						1	1,700	
FSAWWA Field Staff Same Day						1	200	
FSAWWA/FRWA Conferences						1	800	
Maintenance Conference						1	1,300	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6063 FIELD OPERATIONS Expenses								
30 Operating Expenditures								
420-6063-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
41-00 COMMUNICATION SERVICES	29,332	34,566	30,620	30,620	87,214			96,880
Proposal #2995 - AMI end points - Cell charges						3	65,300	
Cellular Service						1	1,740	
Proposal #3039 - Collections Operator II - Cell Service						3	240	
Data Service for Mobile Devices						1	17,830	
Proposal #3041 - Distribution Operator I - Cell Service						3	240	
Proposal #3040 - Distribution Operator II - Cell Service						3	240	
Monthly Data Service						1	10,540	
Wi fi card for TV Truck						1	750	
42-00 POSTAGE & MAILING	6,187	6,346	7,400	7,400	6,516			8,300
Backflow Mailings						1	7,500	
Insured Shipping for Special Equipment						1	500	
Shipping Meter Reading Equipment for Annual Maintenance						1	300	
43-01 UTILITY SERVICES WATER & SEWER	591	839	500	500	1,559			1,000
43-02 UTILITY SERVICES ELECTRICITY	10,619	8,695	13,730	13,730	8,544			14,210
43-04 UTILITY SERVICES ELECTRIC-LIFT STATIONS	177,814	169,678	192,280	192,280	164,460			209,580
44-00 RENTALS & LEASES	17,189	13,876	79,980	79,980	58,207			55,370
Copier Lease & Copies - Backflow Copies						1	2,900	
Field Ops Modular Office Rental						1	46,470	
Special Equipment for Utility Repairs						1	6,000	
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	5,500	5,500	8,660	8,660	6,500			7,610
Postage Machine Supplies - Backflow Mailings						1	750	
Toner Cartridges & Maintenance Kits						1	360	
TV Truck Software Maintenance						1	6,500	
46-02 REPAIR & MAINTENANCE COMMUNICATION EQUIPMENT	0	7,438	7,500	10,282	4,852			8,080
Emergency Radio R&M						1	5,000	
Motorola Year 2 subscription fee						1	3,080	
46-04 REPAIR & MAINTENANCE BUILDINGS	0	0	400	400	0			150
Annual Fire & Life Safety Inspection						1	150	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6063 FIELD OPERATIONS Expenses								
30 Operating Expenditures								
420-6063-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
46-11 REPAIR & MAINTENANCE SPECIAL EQUIPMENT	50,617	110,583	135,500	156,439	100,543			97,230
Annual Generator Maintenance						1	11,940	
Bullet Maintenance						1	5,000	
Proposal #3039 - Collections Operator II - Vehicle GPS						3	170	
Gas Detectors & Backflow Tester R&M						1	1,000	
R & M Meter Reading Hardware						1	2,200	
Replacement Hoses						1	15,200	
Small Engine Equipment Maintenance						1	10,000	
Vacuum Truck Maintenance						1	45,000	
Vehicle IVE & GPS						1	6,720	
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	82,790	86,520	96,510	96,510	96,510			116,940
46-51 REPAIR & MAINTENANCE FLEET - LABOR	72,167	96,862	107,380	107,380	88,450			118,120
46-52 REPAIR & MAINTENANCE FLEET - PARTS	74,377	117,972	139,340	139,340	96,967			157,580
46-53 REPAIR & MAINTENANCE FLEET - OUTSOURCED	53,626	71,544	68,690	68,690	21,202			82,000
46-60 REPAIR & MAINTENANCE R&M COLLECTION	385,835	425,889	544,000	544,770	296,946			650,350
Accesses, Pipes, Adapters, Fittings, Valves						1	110,000	
Air Release Valve Enclosure R&M						1	9,000	
Bypass Pumps R&M						1	59,850	
Control Panel R&M						1	55,000	
Discharge & Suction Hoses & Fittings						1	5,000	
Lift Station SCADA R&M						1	40,000	
Post Repair Work Restoration						1	56,500	
Pump Repairs						1	240,000	
Sewer TV Camera System R&M						1	25,000	
Proposal #2996 - TCU Replacements for Lift Stations						3	50,000	
46-61 REPAIR & MAINTENANCE R&M DISTRIBUTION	166,116	247,783	229,280	229,280	210,784			339,500
Autoflusher R&M						1	12,000	
Post Repair Work Restoration						1	56,500	
Proposal #2998 - Sample Point Enclosures						3	36,000	
Water Distribution Equipment R&M						1	235,000	
46-64 REPAIR & MAINTENANCE R&M HYDRANTS	5,397	13,843	22,770	22,770	8,836			22,700
47-00 PRINTING & BINDING	476	3,383	3,500	3,500	3,534			6,500
Backflow Envelopes						1	3,500	
Misc Printing: Forms, Business Cards Etc						1	3,000	
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	0	0	400	400	0			400
Ads and Public Notices						1	400	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6063 FIELD OPERATIONS Expenses								
30 Operating Expenditures								
420-6063-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	1,300	3,281	9,630	12,280	3,983			14,500
Adobe License Upgrades						1	200	
CDL Licenses Upgrade						1	800	
Proposal #3039 - Collections Operator II - Various programming provided by IT						3	880	
Proposal #3041 - Distribution Operator I - Various programming provided by IT						3	880	
Proposal #3040 - Distribution Operator II - Various programming provided by IT						3	880	
FDEP Storage Tank Placards						1	30	
Proposal #2999 - FOG, Backflow and Industrial Pretreatment Software						3	10,000	
Renew Misc Operating Fees & Permits						1	530	
Proposal #3003 - Vehicle Replacements - Tag Registration						3	300	
49-69 OTHER CURRENT CHARGES FOOD	1,286	0	0	0	1,361			0
51-00 OFFICE SUPPLIES	565	924	4,000	4,000	1,121			5,000
52-01 OPERATING SUPPLIES OTHER OPERATING SUPPLIES	64,910	48,835	65,000	65,000	45,182			55,000
52-02 OPERATING SUPPLIES FUEL	160,636	135,465	194,140	194,140	121,873			142,650
Base Budget						1	142,650	
52-07 OPERATING SUPPLIES UNIFORMS	7,467	8,110	10,300	10,300	9,960			38,290
Proposal #3039 - Collections Operator II - Uniform						3	350	
Proposal #3041 - Distribution Operator I - Uniforms						3	350	
Proposal #3040 - Distribution Operator II - Uniforms						3	350	
Leased Uniforms						1	8,800	
Proposal #3000 - Personal Protective Equipment						3	28,440	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	115,023	143,912	152,420	152,589	120,012			155,470
Accessories/Batteries						1	3,000	
Autoflushers						1	10,000	
C&D Tech Tools						1	40,000	
Proposal #3039 - Collections Operator II - Cell Phone & iPad						3	450	
Proposal #3039 - Collections Operator II - Tools for Vehicle						3	10,000	
Computer Replacements						1	2,020	
Proposal #3001 - Computer Upgrade for TV Truck						3	3,000	
Proposal #3002 - Displacement Pump						3	4,000	
Proposal #3041 - Distribution Operator I - Cell Phone & iPad						3	450	
Proposal #3040 - Distribution Operator II - Cell Phone & iPad						3	450	
Ipad Mounts for Trucks						1	3,000	
Lift Station Beautification						1	15,000	
Pressure Transducers						1	6,850	
Radar Level Control Transmitters						1	50,000	
Replacement iPads						1	2,250	
Traffic Safety Devices						1	5,000	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6063 FIELD OPERATIONS Expenses								
30 Operating Expenditures								
420-6063-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
52-60 OPERATING SUPPLIES COLLECTION SUPPLIES	42,283	27,643	79,200	79,200	40,052			67,200
Lime for Drying Bed						1	7,200	
Misc Collection Supplies						1	60,000	
52-61 OPERATING SUPPLIES DISTRIBUTION SUPPLIES	14,599	13,553	35,300	35,300	18,425			35,000
52-62 OPERATING SUPPLIES METERS	401,521	505,002	0	0	10,344			0
52-63 OPERATING SUPPLIES NEW INSTALLATION SUPPLIES	13,340	28,340	66,000	66,000	80,671			66,000
Base budget						1	66,000	
52-64 OPERATING SUPPLIES HYDRANTS AND PARTS	0	0	16,000	16,000	14,914			16,000
54-00 BOOKS, PUBLIC, SUBS, MEMB	5,749	1,096	1,070	1,070	313			2,630
FRWA						1	530	
Sacremento State						1	2,100	
55-00 TRAINING & EDUCATION	12,758	20,873	40,060	40,060	24,595			43,210
Backflow Certifications						1	800	
Backflow Conference						1	1,350	
CDL License Course						1	14,400	
CEU's - Focus on Change						1	900	
Continuing Education Courses						1	14,400	
FOG Training Conference						1	560	
FSAWWA						1	450	
FSAWWA Field Staff Same Day						1	650	
Maintenance Conference						1	2,400	
MOT Certification						1	3,500	
NASCO Certification						1	1,240	
Trenching & Shoring Certification						1	2,560	
59-00 DEPRECIATION	658,599	750,376	711,410	711,410	711,410			743,550
Current Asset Depreciation						1	701,060	
New/Depreciated Assets						1	42,490	
Sub Total of 30 Operating Expenditures	**2,693,608**	**3,299,548**	**3,213,870**	**3,443,499**	**2,737,374**			**3,607,550**
60 Capital Outlay								
420-6063-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
63-00 IMPROVE OTHER THAN BLDGS	0	0	4,113,670	6,389,259	1,394,543			4,888,500
Commercial Meters						1	50,000	
Hydro-Stop Insertion						1	71,000	
Inflow & Infiltration						1	2,300,000	
U25AMI - Advanced Metering Infrustructure						4	2,467,500	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6063 FIELD OPERATIONS Expenses								
60 Capital Outlay								
420-6063-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
64-00 CAPITAL MACHINERY & EQUIP	0	0	1,378,210	3,876,923	1,046,899			302,500
Proposal #3003 - 70709 - Replacement Thompson Pump 6"						3	75,000	
Proposal #3003 - 70712 - Replacement Thompson Pump 4"						3	65,000	
Proposal #3003 - 71001 - Replacement Gator Utility Vehicle						3	16,500	
Proposal #3003 - 72463 - Replacement Dump Trailer						3	25,000	
Proposal #3003 - 72954 - Replacement F350 Crewcab						3	81,000	
Lift Station SCADA						1	40,000	
Sub Total of 60 Capital Outlay	**0**	**0**	**5,491,880**	**10,266,182**	**2,441,442**			**5,191,000**
Sub Total of 60 WATER & SEWER UTILITIES	**5,886,867**	**6,220,883**	**12,543,750**	**17,547,681**	**8,176,313**			**12,738,170**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6064 R&R & CAPITAL Expenses								
60 Capital Outlay								
420-6064-536 Water-Sewer Combo Service								
61-00 CAPITAL - LAND	0	0	300,000	300,000	0			0
63-00 IMPROVE OTHER THAN BLDGS	0	0	200,000	200,000	0			0
Sub Total of 60 Capital Outlay	**0**	**0**	**500,000**	**500,000**	**0**			**0**
Sub Total of 60 WATER & SEWER UTILITIES	**0**	**0**	**500,000**	**500,000**	**0**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6065 ENGINEERING Expenses								
10 Personnel Expenditures								
420-6065-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
12-00 REGULAR SALARIES	760,423	809,156	975,790	975,790	736,578			974,600
Current Positions						1	981,990	
On Call						1	2,430	
Vacancy Reduction						1	-9,820	
14-00 OVERTIME	96,304	62,828	54,560	54,560	76,543			57,580
Overtime						1	57,580	
15-08 SPECIAL PAY CLOTHING/CLEANING ALLOW	0	360	0	0	1,440			1,680
Boots						1	1,680	
21-00 FICA	63,296	64,323	75,650	75,650	59,565			75,740
Current Positions						1	71,930	
FICA for on call						1	210	
FICA for Overtime						1	4,350	
Vacancy Reduction						1	-750	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	293,060	83,058	139,840	139,840	111,617			145,020
Current Positions						1	137,770	
FRS for on call						1	510	
FRS for Overtime						1	8,080	
Vacancy Reduction						1	-1,340	
23-00 INSURANCE-HEALTH	119,844	155,818	196,400	196,400	158,891			220,320
23-02 INSURANCE-HEALTH VISION CARE	611	647	850	850	705			880
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	7,781	8,612	10,110	10,110	8,701			11,830
24-00 WORKERS' COMPENSATION	2,150	3,230	5,520	5,520	5,520			3,500
26-00 COMPENSATED ABSENCES	32,884	-19,293	0	0	0			0
Sub Total of 10 Personnel Expenditures	**1,376,353**	**1,168,740**	**1,458,720**	**1,458,720**	**1,159,559**			**1,491,150**
30 Operating Expenditures								
420-6065-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
31-04 PROFESSIONAL SERVICES MEDICAL SERVICES	90	0	270	270	0			180
Random Drug & Alcohol Screening						1	180	
31-05 PROFESSIONAL SERVICES OTHER	48,176	120,459	86,710	91,586	56,828			211,610
Annual CDL License Check						1	60	
As-Needed Modeling Services						1	200,000	
Sunshine State One Call						1	11,550	
40-00 TRAVEL AND PER DIEM	4,639	2,653	13,750	13,750	1,657			5,540
FSAWWA Conference						1	2,740	
FWRC						1	1,600	
Short School						1	1,200	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6065 ENGINEERING Expenses								
30 Operating Expenditures								
420-6065-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
41-00 COMMUNICATION SERVICES	5,778	6,964	6,750	6,750	5,095			8,750
Cellular Service						1	6,080	
Data Service for Mobile Devices						1	2,670	
42-00 POSTAGE & MAILING	0	30	100	100	0			100
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	1,000	0	1,000	1,000	824			1,000
Ink Cartridges/Maintenance Kits for Plotter						1	1,000	
46-11 REPAIR & MAINTENANCE SPECIAL EQUIPMENT	0	0	2,500	2,500	0			2,500
Trimble Software Update for GIS						1	2,500	
46-50 REPAIR & MAINTENANCE FLEET - ADMINISTRATIVE	4,620	3,410	0	0	0			7,890
46-51 REPAIR & MAINTENANCE FLEET - LABOR	5,399	6,448	7,180	7,180	4,096			7,330
46-52 REPAIR & MAINTENANCE FLEET - PARTS	7,080	5,082	9,830	9,830	4,149			4,970
46-53 REPAIR & MAINTENANCE FLEET - OUTSOURCED	1,646	300	0	0	0			0
47-00 PRINTING & BINDING	50	58	100	100	21			100
Business Cards						1	100	
49-12 OTHER CURRENT CHARGES ADS AND PUBLIC NOTICES	0	0	0	0	840			0
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	2,372	30	1,150	1,150	427			1,210
Adobe License Upgrades						1	200	
Distribution License Renewals						1	250	
Professional Engineer License						1	500	
Proposal #3044 - Vehicle Replacements - Tag Replacements						3	60	
Wastewater Operator License						1	100	
Water Operator License						1	100	
51-00 OFFICE SUPPLIES	325	174	540	540	285			540
Misc Office Supplies						1	300	
Plotter Paper						1	240	
52-02 OPERATING SUPPLIES FUEL	22,196	16,667	20,230	20,230	11,572			21,340
Base budget						1	21,340	
52-07 OPERATING SUPPLIES UNIFORMS	1,847	1,986	2,200	2,200	1,008			1,960
Uniform Leasing						1	1,700	
Uniforms for Engineers						1	260	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	8,722	3,759	8,460	8,476	3,237			5,510
Computer Replacements						1	2,510	
Field Personnel Tools						1	3,000	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
420 UTILITY REVENUE FUND								
6065 ENGINEERING Expenses								
30 Operating Expenditures								
420-6065-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
54-00 BOOKS, PUBLIC, SUBS, MEMB	2,461	1,797	2,480	2,480	911			2,060
AWWA Membership						1	450	
FES Membership						1	420	
NSPE Membership						1	600	
Proposal #3045 - Project Manager Membership fee						3	170	
WEF Membership						1	420	
55-00 TRAINING & EDUCATION	2,239	2,129	8,500	8,500	1,560			5,810
CEUs & PDHs						1	1,000	
Distribution License Testing						1	500	
Focus on Change						1	180	
FSAWWA Conference						1	1,200	
FWRC						1	800	
Proposal #3045 - Project Management Profession Certification						3	1,450	
Quarterly WEF/FSAWWA Luncheon						1	80	
Short School						1	600	
59-00 DEPRECIATION	25,381	36,504	39,360	39,360	39,360			36,500
Current Asset Depreciation						1	36,500	
Sub Total of 30 Operating Expenditures	**144,019**	**208,451**	**211,110**	**216,002**	**131,870**			**324,900**
60 Capital Outlay								
420-6065-536 UTILITY REVENUE FUND PHYSICAL ENVIRONMENT WATER-SEWER COMBO SERVICE								
64-00 CAPITAL MACHINERY & EQUIP	0	0	87,850	87,850	77,680			52,000
Proposal #3044 - 70759 - Replacement Ford Explorer						3	52,000	
Sub Total of 60 Capital Outlay	**0**	**0**	**87,850**	**87,850**	**77,680**			**52,000**
Sub Total of 60 WATER & SEWER UTILITIES	**1,520,372**	**1,377,190**	**1,757,680**	**1,762,572**	**1,369,110**			**1,868,050**
Fund 420 Revenue	**80,776,727**	**55,602,834**	**52,352,350**	**83,470,727**	**45,252,285**			**64,539,370**
Fund 420 Expenditure	**30,336,854**	**33,656,777**	**52,352,350**	**83,470,727**	**45,883,037**			**64,539,370**
Fund 420 Balance	**50,439,874**	**21,946,057**	**0**	**0**	**-630,752**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
423 WATER CAPACITY FEE FUND								
0000 REVENUE Revenues								
02 Special Assessments								
423-0000-324 WATER CAPACITY FEE FUND SPECIAL ASSESSMENTS IMPACT FEES								
324.21-00 RESIDENTIAL-PHYS ENVIRON	799,553	987,388	408,140	408,140	853,530			481,190
324.22-00 COMMERCIAL-PHYS ENVIRON	291,750	1,615,547	208,710	208,710	644,688			113,630
Sub Total of 02 Special Assessments	**1,091,303**	**2,602,935**	**616,850**	**616,850**	**1,498,218**			**594,820**
04 Charges for Services								
423-0000-343 WATER CAPACITY FEE FUND CHARGES FOR SERVICES PHYSICAL ENVIRONMENT								
343.30-50 WATER UTILITY REVENUE LINE EXTENSION CHARGES	9,000	22,674	0	0	0			0
Sub Total of 04 Charges for Services	**9,000**	**22,674**	**0**	**0**	**0**			**0**
06 Miscellaneous Revenues								
423-0000-361 WATER CAPACITY FEE FUND MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	384,920	724,706	300,000	300,000	522,639			375,000
Sub Total of 06 Miscellaneous Revenues	**384,920**	**724,706**	**300,000**	**300,000**	**522,639**			**375,000**
08 Other Sources								
423-0000-389 WATER CAPACITY FEE FUND OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	133,150	10,751,807	0			280,180
To balance fund						1	-919,820	
Use of Fund Balance (Peace River Expansion Debt)						1	1,200,000	
Sub Total of 08 Other Sources	**0**	**0**	**133,150**	**10,751,807**	**0**			**280,180**
Sub Total of 00 NON-DEPARTMENTAL	**1,485,223**	**3,350,315**	**1,050,000**	**11,668,657**	**2,020,857**			**1,250,000**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
423 WATER CAPACITY FEE FUND								
6061 WATER SYSTEM Expenses								
30 Operating Expenditures								
423-6061-533 WATER CAPACITY FEE FUND PHYSICAL ENVIRONMENT WATER UTILITY SERVICES								
31-05 PROFESSIONAL SERVICES OTHER	0	248,930	0	101,070	89,047			0
Sub Total of 30 Operating Expenditures	**0**	**248,930**	**0**	**101,070**	**89,047**			**0**
60 Capital Outlay								
423-6061-533 WATER CAPACITY FEE FUND PHYSICAL ENVIRONMENT WATER UTILITY SERVICES								
62-00 BUILDINGS	0	0	0	10,550,000	49,996			0
63-00 IMPROVE OTHER THAN BLDGS	0	0	50,000	17,587	1,721			50,000
U26WTO - Water Transmission Oversizing						4	50,000	
Sub Total of 60 Capital Outlay	**0**	**0**	**50,000**	**10,567,587**	**51,717**			**50,000**
90 Interfund Transfers								
423-6061-581 WATER CAPACITY FEE FUND OTHER USES INTERFUND TRANSFERS								
91-00 TRANSFERS OUT	1,008,303	1,012,478	1,000,000	1,000,000	1,000,000			1,200,000
Sub Total of 90 Interfund Transfers	**1,008,303**	**1,012,478**	**1,000,000**	**1,000,000**	**1,000,000**			**1,200,000**
Sub Total of 60 WATER & SEWER UTILITIES	**1,008,303**	**1,261,408**	**1,050,000**	**11,668,657**	**1,140,763**			**1,250,000**
Fund 423 Revenue	**1,485,223**	**3,350,315**	**1,050,000**	**11,668,657**	**2,020,857**			**1,250,000**
Fund 423 Expenditure	**1,008,303**	**1,261,408**	**1,050,000**	**11,668,657**	**1,140,763**			**1,250,000**
Fund 423 Balance	**476,920**	**2,088,907**	**0**	**0**	**880,094**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
424 SEWER CAPACITY FEE FUND								
0000 REVENUE Revenues								
02 Special Assessments								
424-0000-324 SEWER CAPACITY FEE FUND SPECIAL ASSESSMENTS IMPACT FEES								
324.21-00 RESIDENTIAL-PHYS ENVIRON	516,059	588,289	396,880	396,880	518,608			467,910
324.22-00 COMMERCIAL-PHYS ENVIRON	290,918	1,568,605	202,950	202,950	603,213			110,500
Sub Total of 02 Special Assessments	**806,977**	**2,156,893**	**599,830**	**599,830**	**1,121,821**			**578,410**
06 Miscellaneous Revenues								
424-0000-361 SEWER CAPACITY FEE FUND MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	113,545	240,428	100,000	100,000	223,333			150,000
Sub Total of 06 Miscellaneous Revenues	**113,545**	**240,428**	**100,000**	**100,000**	**223,333**			**150,000**
08 Other Sources								
424-0000-389 SEWER CAPACITY FEE FUND OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-405,560	3,094,440	0			2,290,090
Use of Fund Balance (Capital Outlay)						1	2,290,090	
Sub Total of 08 Other Sources	**0**	**0**	**-405,560**	**3,094,440**	**0**			**2,290,090**
Sub Total of 00 NON-DEPARTMENTAL	**920,522**	**2,397,321**	**294,270**	**3,794,270**	**1,345,153**			**3,018,500**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
424 SEWER CAPACITY FEE FUND								
6062 WASTEWATER SYSTEM Expenses								
60 Capital Outlay								
424-6062-535 SEWER CAPACITY FEE FUND PHYSICAL ENVIRONMENT SEWER SERVICES								
62-00 BUILDINGS	0	0	0	3,550,000	50,000			0
63-00 IMPROVE OTHER THAN BLDGS	0	0	50,000	0	0			3,018,500
U23EPS - Effluent Pumping Station & Pipeline - Construction						4	3,008,500	
U26STO - Wastewater Oversizing						4	10,000	
Sub Total of 60 Capital Outlay	**0**	**0**	**50,000**	**3,550,000**	**50,000**			**3,018,500**
80 Grants and Aids								
424-6062-535 SEWER CAPACITY FEE FUND PHYSICAL ENVIRONMENT SEWER SERVICES								
82-01 Capital Contribution WV LLLP	400,000	644,264	244,270	244,270	0			0
Sub Total of 80 Grants and Aids	**400,000**	**644,264**	**244,270**	**244,270**	**0**			**0**
Sub Total of 60 WATER & SEWER UTILITIES	**400,000**	**644,264**	**294,270**	**3,794,270**	**50,000**			**3,018,500**
Fund 424 Revenue	**920,522**	**2,397,321**	**294,270**	**3,794,270**	**1,345,153**			**3,018,500**
Fund 424 Expenditure	**400,000**	**644,264**	**294,270**	**3,794,270**	**50,000**			**3,018,500**
Fund 424 Balance	**520,522**	**1,753,057**	**0**	**0**	**1,295,153**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
520 FLEET MANAGEMENT								
0000 REVENUE Revenues								
03 Intergovernmental Revenue								
520-0000-331 FLEET MANAGEMENT INTERGOVERNMENTAL FEDERAL FUNDS								
331.50-02 ECONOMIC ENVIRONMENT FEMA HURRICANE RELIEF	0	0	0	30,000	68,073			0
Sub Total of 03 Intergovernmental Revenue	**0**	**0**	**0**	**30,000**	**68,073**			**0**
04 Charges for Services								
520-0000-341 FLEET MANAGEMENT CHARGES FOR SERVICES GEN GOVT-NOT COURT RELATE								
341.20-10 FLEET MANAGEMENT FEE FLEET - LABOR	1,095,398	1,489,011	1,592,660	1,592,660	1,541,347			1,984,280
341.20-20 FLEET MANAGEMENT FEE FLEET - PARTS	1,838,830	2,230,221	2,374,870	2,374,870	1,989,595			2,445,190
341.20-30 FLEET MANAGEMENT FEE FLEET - FUEL	2,231,674	2,225,397	2,706,080	2,706,080	1,799,696			2,566,670
341.20-40 FLEET MANAGEMENT FEE FLEET - ADMINISTRATION	1,002,880	1,052,640	1,215,190	1,215,190	1,215,190			1,452,590
341.20-50 FLEET MANAGEMENT FEE FLEET - OUTSOURCED	500,540	508,153	607,920	607,920	527,357			628,490
Sub Total of 04 Charges for Services	**6,669,321**	**7,505,422**	**8,496,720**	**8,496,720**	**7,073,184**			**9,077,220**
06 Miscellaneous Revenues								
520-0000-361 FLEET MANAGEMENT MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	31,417	51,134	40,000	40,000	40,089			30,000
520-0000-364 FLEET MANAGEMENT MISCELLANEOUS REVENUES DISPOSE OF FIXED ASSETS								
364.00-00 DISPOSE OF FIXED ASSETS	0	0	0	0	1,380			0
520-0000-365 FLEET MANAGEMENT MISCELLANEOUS REVENUES SALE/RECYCLE OF SURPLUS								
365.00-00 SALE/RECYCLE OF SURPLUS	1,767	1,411	0	0	2,731			0
520-0000-369 FLEET MANAGEMENT MISCELLANEOUS REVENUES OTHER MISC REVENUES								
369.30-00 SETTLEMENTS	21,315	0	0	0	0			0
Sub Total of 06 Miscellaneous Revenues	**54,498**	**52,545**	**40,000**	**40,000**	**44,199**			**30,000**
08 Other Sources								
520-0000-389 FLEET MANAGEMENT OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-57,130	178,118	0			-139,340
Sub Total of 08 Other Sources	**0**	**0**	**-57,130**	**178,118**	**0**			**-139,340**
Sub Total of 00 NON-DEPARTMENTAL	**6,723,819**	**7,557,967**	**8,479,590**	**8,744,838**	**7,185,457**			**8,967,880**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
520 FLEET MANAGEMENT								
3035 MAINTENANCE GARAGE Expenses								
10 Personnel Expenditures								
520-3035-519 FLEET MANAGEMENT GEN GOVT SERVICES OTHER GENERAL GOVT SRVCS								
11-00 EXECUTIVE SALARIES	15,536	16,199	16,810	16,810	16,364			17,930
12-00 REGULAR SALARIES	945,543	1,157,605	1,312,650	1,312,650	1,197,941			1,513,150
Proposal #2926 - (2926) FT - One (1) Administrative Services Specialist						3	48,130	
Proposal #2927 - (2927) FT - One (1) Emergency Vehicle Technician						3	55,100	
Current Positions						1	1,424,160	
Vacancy Reduction						1	-14,240	
14-00 OVERTIME	121,263	86,154	60,000	90,000	93,107			80,000
15-08 SPECIAL PAY CLOTHING/CLEANING ALLOW	1,920	2,526	2,640	2,640	2,880			3,120
21-00 FICA	79,448	93,173	103,170	103,170	97,297			120,250
Proposal #2926 - (2926) FT - One (1) Administrative Services Specialist						3	3,690	
Proposal #2927 - (2927) FT - One (1) Emergency Vehicle Technician						3	4,220	
Current Positions						1	107,310	
Overtime						1	6,120	
Vacancy Reduction						1	-1,090	
22-01 RETIREMENT CONTRIBUTIONS FLORIDA RETIREMENT SYSTEM	148,377	189,961	208,010	208,010	196,675			242,300
Proposal #2926 - (2926) FT - One (1) Administrative Services Specialist						3	6,730	
Proposal #2927 - (2927) FT - One (1) Emergency Vehicle Technician						3	7,700	
Current Positions						1	218,590	
Overtime						1	11,220	
Vacancy Reduction						1	-1,940	
23-00 INSURANCE-HEALTH	202,090	267,633	331,520	331,520	262,031			370,370
Proposal #2926 - (2926) FT - One (1) Administrative Services Specialist						3	12,220	
Proposal #2927 - (2927) FT - One (1) Emergency Vehicle Technician						3	12,220	
Current Positions						1	345,930	
23-02 INSURANCE-HEALTH VISION CARE	899	1,037	1,280	1,280	1,099			1,340
Proposal #2926 - (2926) FT - One (1) Administrative Services Specialist						3	50	
Proposal #2927 - (2927) FT - One (1) Emergency Vehicle Technician						3	50	
Current Positions						1	1,240	
23-04 INSURANCE-HEALTH DENTAL,LIFE,ADD,DISABILIT	12,261	15,046	16,630	16,630	15,328			20,460
Proposal #2926 - (2926) FT - One (1) Administrative Services Specialist						3	690	
Proposal #2927 - (2927) FT - One (1) Emergency Vehicle Technician						3	720	
Current Positions						1	19,050	
24-00 WORKERS' COMPENSATION	4,250	6,380	10,900	10,900	10,900			6,910
25-00 UNEMPLOYMENT COMPENSATION	0	0	190	190	0			190
Sub Total of 10 Personnel Expenditures	**1,531,587**	**1,835,714**	**2,063,800**	**2,093,800**	**1,893,623**			**2,376,020**
30 Operating Expenditures								

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
520 FLEET MANAGEMENT								
3035 MAINTENANCE GARAGE Expenses								
30 Operating Expenditures								
520-3035-519 FLEET MANAGEMENT GEN GOVT SERVICES OTHER GENERAL GOVT SRVCS								
31-04 PROFESSIONAL SERVICES MEDICAL SERVICES	675	580	600	600	420			600
Fingerprinting & Drug Testing						1	600	
31-05 PROFESSIONAL SERVICES OTHER	72	68	35,100	35,100	24,588			140
34-00 OTHER CONTRACTED SERVICES	229,900	234,110	245,590	245,590	198,862			250,500
Parts Supplier Contract						1	250,500	
40-00 TRAVEL AND PER DIEM	8,745	7,775	19,580	19,580	7,211			15,670
CUMMINS (4)						1	290	
EVT CERTIFICATION SEMINAR (2)						1	2,080	
EVT Validation						1	760	
FabTech Welding Conference (2)						1	2,030	
FLAGFA Conference (2)						1	4,500	
GFX Conference						1	1,660	
Pierce Training						1	1,550	
RTA National Conference (2)						1	2,800	
41-00 COMMUNICATION SERVICES	8,521	9,614	11,130	11,130	9,303			18,890
Proposal #2926 - (2926) FT - One (1) Administrative Services Specialist - Verizon						3	630	
Communication Services						1	6,900	
Frontier						1	3,510	
Frontier - Land Line						1	3,480	
Verizon						1	4,370	
42-00 POSTAGE & MAILING	99	0	0	0	0			0
43-01 UTILITY SERVICES WATER & SEWER	6,374	10,493	6,770	6,770	7,501			6,950
43-02 UTILITY SERVICES ELECTRICITY	26,119	27,442	30,000	30,000	26,904			30,000
44-00 RENTALS & LEASES	2,465	2,487	3,220	3,220	1,948			3,220
Copier Rental						1	3,220	
45-00 INSURANCE	38,030	57,050	67,990	67,990	67,990			92,230
46-01 REPAIR & MAINTENANCE R&M OFFICE EQUIPMENT	950	0	0	0	0			0
46-03 REPAIR & MAINTENANCE R&M VEHICLES & EQUIPMENT	1,950,810	2,385,599	2,402,820	2,402,820	2,000,261			2,786,420
Annual Repairs, Equipment Safety Inspections						1	5,670	
Fuel System Adjustments and Repairs						1	15,000	
Parts						1	2,745,160	
Parts - Washer & Truck Washer						1	18,590	
Waste Oil/Filter Pickup						1	2,000	
46-04 REPAIR & MAINTENANCE BUILDINGS	0	13	0	10,000	10,000			0
46-70 REPAIR & MAINTENANCE/FLEET-OUTSOURCED	551,246	537,336	607,920	842,920	717,018			628,490
Outside Repairs						1	628,490	
47-00 PRINTING & BINDING	0	115	100	100	44			150
Business Cards						1	150	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
520 FLEET MANAGEMENT								
3035 MAINTENANCE GARAGE Expenses								
30 Operating Expenditures								
520-3035-519 FLEET MANAGEMENT GEN GOVT SERVICES OTHER GENERAL GOVT SRVCS								
48-00 PROMOTIONAL ACTIVITIES	0	0	1,000	1,000	870			1,000
Air Fresheners						1	1,000	
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	293	1,017	2,260	2,260	1,283			2,260
ASE Certification						1	2,060	
Storage Tank Licenses						1	200	
49-69 OTHER CURRENT CHARGES FOOD	344	51	0	0	0			0
49-70 OTHER CURRENT CHARGES PAYMENT TO GENERAL FUND	0	0	0	0	150			0
49-72 OTHER CURRENT CHARGES PAYMENT	4,286	5,503	6,500	6,500	7,620			6,500
Garbage and Recycle pick-up						1	6,500	
51-00 OFFICE SUPPLIES	1,269	974	1,500	1,500	1,245			1,500
52-00 OPERATING SUPPLIES	30,687	21,102	20,000	20,000	6,481			21,000
52-02 OPERATING SUPPLIES FUEL	2,174,201	2,132,255	2,706,080	2,706,080	1,850,434			2,566,670
Diesel tanks						1	1,480,800	
Fleet Vehicle Usage						1	12,320	
Unleaded tanks						1	1,073,550	
52-05 OPERATING SUPPLIES CHEMICALS	8,800	10,233	11,200	11,200	9,583			12,000
Current Employees - Tool Allowance						1	12,000	
52-07 OPERATING SUPPLIES UNIFORMS	3,613	5,387	7,800	7,800	7,130			9,810
Proposal #2926 - (2926) FT - One (1) Administrative Services Specialist						3	100	
Proposal #2927 - (2927) FT - One (1) Emergency Vehicle Technician						3	1,200	
Uniforms						1	8,510	
52-50 OPERATING SUPPLIES MINOR OPERATING EQUIPMENT	9,197	9,117	30,230	30,230	5,530			42,640
Proposal #2926 - (2926) FT - One (1) Administrative Services Specialist - Laptop and Monitors						3	1,580	
Proposal #2926 - (2926) FT - One (1) Administrative Services Specialist - MiTel						3	520	
Proposal #2926 - (2926) FT - One (1) Administrative Services Specialist - Additional Software						3	800	
Proposal #2926 - (2926) FT - One (1) Administrative Services Specialist - iPhone Equipment						3	240	
Proposal #2926 - (2926) FT - One (1) Administrative Services Specialist - Software						3	880	
Proposal #2927 - (2927) FT - One (1) Emergency Vehicle Technician - iPhone Equipment						3	240	
Proposal #2927 - (2927) FT - One (1) Emergency Vehicle Technician - Software						3	880	
Proposal #2928 - (2928) FT - Zeus Plus Mobile Diagnostic Station						3	2,500	
Minor Operating Equipment						1	5,000	
54-00 BOOKS, PUBLIC, SUBS, MEMB	37,906	65,204	54,020	54,020	57,751			80,450
Cummins Licenses (4)						1	3,360	
Diagnostics - Ford, Caterpillar, Bosh, Snap-on, Mitchell						1	5,400	
FuelMaster Maintenance						1	15,010	
Microsoft Licenses (7)						1	21,680	
RTA Annual Support/SaaS Included						1	35,000	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
520 FLEET MANAGEMENT								
3035 MAINTENANCE GARAGE Expenses								
30 Operating Expenditures								
520-3035-519 FLEET MANAGEMENT GEN GOVT SERVICES OTHER GENERAL GOVT SRVCS								
55-00 TRAINING & EDUCATION	7,957	8,375	14,380	14,380	3,541			14,770
Cummins (4)						1	3,500	
EVT Certification Seminar (2)						1	3,200	
Fab Tech Welders Conference and Training Registration						1	1,720	
Fire Equipment Training (4)						1	5,080	
FLAGFA Registration (4)						1	300	
Government Fleet Expo (2)						1	700	
Kohler/Mower Engine (2)						1	270	
Sub Total of 30 Operating Expenditures	**5,102,560**	**5,531,901**	**6,285,790**	**6,530,790**	**5,023,666**			**6,591,860**
60 Capital Outlay								
520-3035-519 FLEET MANAGEMENT GEN GOVT SERVICES OTHER GENERAL GOVT SRVCS								
62-00 BUILDINGS	57,293	17,919	50,000	40,248	0			0
64-00 CAPITAL MACHINERY & EQUIP	93,517	8,979	30,000	30,000	24,985			0
Sub Total of 60 Capital Outlay	**150,810**	**26,898**	**80,000**	**70,248**	**24,985**			**0**
90 Interfund Transfers								
520-3035-581 FLEET MANAGEMENT OTHER USES INTERFUND TRANSFERS								
01-15 TRANSFERS OUT TO R&R FUND	50,000	50,000	50,000	50,000	50,000			0
Sub Total of 90 Interfund Transfers	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**			**0**
Sub Total of 30 PUBLIC SERVICES	**6,834,958**	**7,444,513**	**8,479,590**	**8,744,838**	**6,992,274**			**8,967,880**
Fund 520 Revenue	**6,723,819**	**7,557,967**	**8,479,590**	**8,744,838**	**7,185,457**			**8,967,880**
Fund 520 Expenditure	**6,834,958**	**7,444,513**	**8,479,590**	**8,744,838**	**6,992,274**			**8,967,880**
Fund 520 Balance	**-111,139**	**113,454**	**0**	**0**	**193,183**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
530 SELF INSURANCE FUND								
0000 REVENUE Revenues								
04 Charges for Services								
530-0000-341 SELF INSURANCE FUND CHARGES FOR SERVICES GEN GOVT-NOT COURT RELATE								
341.21-00 SELF INSURANCE FEES	2,659,490	3,986,201	5,373,500	5,373,500	5,373,500			5,067,110
TOTAL ALL OTHER FUNDS 24.00 ACCTS						1	1,293,420	
TOTAL ALL OTHER FUNDS 45.00 ACCTS						1	3,773,690	
Sub Total of 04 Charges for Services	**2,659,490**	**3,986,201**	**5,373,500**	**5,373,500**	**5,373,500**			**5,067,110**
06 Miscellaneous Revenues								
530-0000-361 SELF INSURANCE FUND MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	23,399	125,868	70,000	70,000	119,343			80,000
530-0000-364 SELF INSURANCE FUND MISCELLANEOUS REVENUES DISPOSE OF FIXED ASSETS								
364.00-00 DISPOSE OF FIXED ASSETS	36,037	0	0	0	0			0
530-0000-365 SELF INSURANCE FUND MISCELLANEOUS REVENUES SALE/RECYCLE OF SURPLUS								
365.00-00 SALE/RECYCLE OF SURPLUS	0	813	0	0	2,526			0
530-0000-369 SELF INSURANCE FUND MISCELLANEOUS REVENUES OTHER MISC REVENUES								
369.90-00 OTHER MISC REVENUES	413	3,423	0	0	4,986			0
Sub Total of 06 Miscellaneous Revenues	**59,849**	**130,104**	**70,000**	**70,000**	**126,855**			**80,000**
08 Other Sources								
530-0000-388 SELF INSURANCE FUND OTHER SOURCES PROPERTY LOSS PROCEEDS								
388.20-01 INSURANCE RECOVERIES SUBROGATION	3,800	83,618	0	0	2,104			0
388.20-02 INSURANCE RECOVERIES STOP-LOSS EXCESS	229,548	1,150,004	0	0	100,000			0
530-0000-389 SELF INSURANCE FUND OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-70,000	-70,000	0			-80,000
Balance Fund						1	-80,000	
Sub Total of 08 Other Sources	**233,348**	**1,233,621**	**-70,000**	**-70,000**	**102,104**			**-80,000**
Sub Total of 00 NON-DEPARTMENTAL	**2,952,687**	**5,349,926**	**5,373,500**	**5,373,500**	**5,602,459**			**5,067,110**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
530 SELF INSURANCE FUND								
0900 HUMAN RESOURCES/RISK MGT Expenses								
30 Operating Expenditures								
530-0900-513 SELF INSURANCE FUND GEN GOVT SERVICES FINANCIAL & ADMINISTRATIV								
31-05 PROFESSIONAL SERVICES OTHER	61,725	105,475	116,850	116,850	102,500			130,000
Actuarial Services						1	10,000	
Broker Fee						1	80,000	
Third Party Administrator						1	40,000	
45-00 INSURANCE	1,426,219	2,258,228	3,126,730	3,126,730	2,346,908			2,848,960
AD&D						1	15,570	
Auto						1	128,050	
Crime						1	1,390	
Cyber						1	19,650	
Drones						1	11,000	
General Liability						1	140,290	
Law Enforcement Liability						1	130,780	
Pollution						1	27,790	
Property						1	1,870,360	
Public Official						1	180,070	
Workers Compensation						1	324,010	
49-01 OTHER CURRENT CHARGES BANK AND TRANSACTION FEES, TRANSFERS	2,328	2,618	2,500	2,500	2,401			2,500
49-14 OTHER CURRENT CHARGES LICENSES, FEES, PERMITS	17,673	16,849	30,000	30,000	9,688			30,000
Self Insurer's Assessment						1	30,000	
49-76 OTHER CURRENT CHARGES CLAIMS: WORKERS COMP	913,060	403,389	969,400	969,400	159,941			969,410
49-77 OTHER CURRENT CHARGES CLAIMS: AUTO	283,450	365,039	316,410	316,410	96,213			304,690
49-78 OTHER CURRENT CHARGES CLAIMS: GENERAL LIABILITY	427,924	1,009,559	811,610	811,610	294,577			781,550
49-79 Claims: H Ian Non-Utility	0	983,079	0	0	0			0
Sub Total of 30 Operating Expenditures	**3,132,378**	**5,144,237**	**5,373,500**	**5,373,500**	**3,012,228**			**5,067,110**
Sub Total of 09 HUMAN RESOURCES DEPT	**3,132,378**	**5,144,237**	**5,373,500**	**5,373,500**	**3,012,228**			**5,067,110**
Fund 530 Revenue	**2,952,687**	**5,349,926**	**5,373,500**	**5,373,500**	**5,602,459**			**5,067,110**
Fund 530 Expenditure	**3,132,378**	**5,144,237**	**5,373,500**	**5,373,500**	**3,012,228**			**5,067,110**
Fund 530 Balance	**-179,690**	**205,688**	**0**	**0**	**2,590,231**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
540 SELF INS MEDICAL FUND								
0000 REVENUE Revenues								
04 Charges for Services								
540-0000-341 SELF INS MEDICAL FUND CHARGES FOR SERVICES GEN GOVT-NOT COURT RELATE								
341.21-00 SELF INSURANCE FEES	11,164,085	13,428,857	15,926,010	15,926,010	13,318,923			17,205,710
CITY CONTRIBUTION (TOTAL OF 23.00 ACCTS)						1	15,268,950	
EMPLOYEE CONTRIBUTIONS						1	1,936,760	
Sub Total of 04 Charges for Services	**11,164,085**	**13,428,857**	**15,926,010**	**15,926,010**	**13,318,923**			**17,205,710**
06 Miscellaneous Revenues								
540-0000-361 SELF INS MEDICAL FUND MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	148,890	355,746	250,000	250,000	230,542			250,000
540-0000-369 SELF INS MEDICAL FUND MISCELLANEOUS REVENUES OTHER MISC REVENUES								
369.15-00 FORMER EMPLOYEE PREMIUM	308,152	259,930	308,710	308,710	203,947			336,740
COBRA CONTRIBUTIONS						1	38,700	
RETIREES CONTRIBUTIONS						1	298,040	
369.90-00 OTHER MISC REVENUES	394,376	431,913	403,250	403,250	439,705			400,000
PHARMACY REBATES PER GEHRING						1	400,000	
Sub Total of 06 Miscellaneous Revenues	**851,418**	**1,047,588**	**961,960**	**961,960**	**874,194**			**986,740**
08 Other Sources								
540-0000-389 SELF INS MEDICAL FUND OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	0	0	0			1,124,770
To balance fund						1	1,124,770	
Sub Total of 08 Other Sources	**0**	**0**	**0**	**0**	**0**			**1,124,770**
Sub Total of 00 NON-DEPARTMENTAL	**12,015,503**	**14,476,445**	**16,887,970**	**16,887,970**	**14,193,118**			**19,317,220**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
540 SELF INS MEDICAL FUND								
0900 HUMAN RESOURCES/RISK MGT Expenses								
30 Operating Expenditures								
540-0900-513 SELF INS MEDICAL FUND GEN GOVT SERVICES FINANCIAL & ADMINISTRATIV								
31-04 PROFESSIONAL SERVICES MEDICAL SERVICES	0	0	0	1,124,773	0			2,362,590
Employee Healthcare Center						1	1,237,820	
Employee Healthcare Center start up costs						1	1,124,770	
31-05 PROFESSIONAL SERVICES OTHER	2,018,354	2,389,262	2,443,520	2,443,520	3,051,489			2,647,030
Administrative Costs						1	365,000	
EAP - Employee Assistance Program						1	12,430	
Flexible Spending Administration						1	5,000	
FSA - Flexible Spending Account Administration Fees						1	3,600	
HSA - Administration Fees						1	3,000	
Reinsurance						1	2,250,000	
Wageworks - COBRA						1	8,000	
49-00 OTHER CURRENT CHARGES	456,300	468,675	475,500	475,500	539,557			477,000
City HSA Contributions						1	477,000	
49-82 OTHER CURRENT CHARGES CLAIMS: MEDICAL	8,034,358	10,371,106	13,968,950	12,844,177	10,240,210			13,830,600
Sub Total of 30 Operating Expenditures	**10,509,013**	**13,229,043**	**16,887,970**	**16,887,970**	**13,831,256**			**19,317,220**
Sub Total of 09 HUMAN RESOURCES DEPT	**10,509,013**	**13,229,043**	**16,887,970**	**16,887,970**	**13,831,256**			**19,317,220**
Fund 540 Revenue	**12,015,503**	**14,476,445**	**16,887,970**	**16,887,970**	**14,193,118**			**19,317,220**
Fund 540 Expenditure	**10,509,013**	**13,229,043**	**16,887,970**	**16,887,970**	**13,831,256**			**19,317,220**
Fund 540 Balance	**1,506,491**	**1,247,402**	**0**	**0**	**361,861**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
651 FIREFIGHTERS PENSION FUND								
0000 REVENUE Revenues								
01 Taxes								
651-0000-312 FIREFIGHTERS PENSION FUND TAXES LOCAL OPT,USE & FUEL TAX								
312.51-00 INSURANCE PREM TAX - FIRE	364,471	902,223	0	0	0			0
Sub Total of 01 Taxes	**364,471**	**902,223**	**0**	**0**	**0**			**0**
06 Miscellaneous Revenues								
651-0000-361 FIREFIGHTERS PENSION FUND MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	1,960,634	2,617,650	0	0	3,107,458			0
651-0000-367 FIREFIGHTERS PENSION FUND MISCELLANEOUS REVENUES GAIN/LOSS ON INVESTMENTS								
367.00-00 GAIN/LOSS ON INVESTMENTS	3,377,713	8,803,381	0	0	1,063,027			0
651-0000-368 FIREFIGHTERS PENSION FUND MISCELLANEOUS REVENUES PENSION FUND CONTRIBUTION								
368.10-00 CITY CONTRIBUTION	684,786	813,782	0	0	1,016,228			0
368.20-00 EMPLOYEE CONTRIBUTION	408,660	347,684	0	0	306,729			0
Sub Total of 06 Miscellaneous Revenues	**6,431,792**	**12,582,496**	**0**	**0**	**5,493,442**			**0**
Sub Total of 00 NON-DEPARTMENTAL	**6,796,264**	**13,484,719**	**0**	**0**	**5,493,442**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
651 FIREFIGHTERS PENSION FUND								
2222 FIRE RESCUE Expenses								
10 Personnel Expenditures								
651-2222-518 FIREFIGHTERS PENSION FUND GEN GOVT SERVICES PENSION BENEFITS								
29-00 EMPLOYEE BENEFIT & REFUND, OTHER ALLOWANCES	2,239,265	2,265,803	0	0	2,568,413			0
Sub Total of 10 Personnel Expenditures	**2,239,265**	**2,265,803**	**0**	**0**	**2,568,413**			**0**
30 Operating Expenditures								
651-2222-518 FIREFIGHTERS PENSION FUND GEN GOVT SERVICES PENSION BENEFITS								
31-00 PROFESSIONAL SERVICES	67,959	74,822	0	0	79,568			0
49-00 OTHER CURRENT CHARGES	152,396	135,886	0	0	132,630			0
Sub Total of 30 Operating Expenditures	**220,355**	**210,708**	**0**	**0**	**212,198**			**0**
Sub Total of 22 FIRE RESCUE	**2,459,620**	**2,476,511**	**0**	**0**	**2,780,612**			**0**
Fund 651 Revenue	**6,796,264**	**13,484,719**	**0**	**0**	**5,493,442**			**0**
Fund 651 Expenditure	**2,459,620**	**2,476,511**	**0**	**0**	**2,780,612**			**0**
Fund 651 Balance	**4,336,644**	**11,008,208**	**0**	**0**	**2,712,830**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
652 POLICE PENSION FUND								
0000 REVENUE Revenues								
01 Taxes								
652-0000-312 POLICE PENSION FUND TAXES LOCAL OPT,USE & FUEL TAX								
312.52-00 INSURANCE PREM TAX - PD	731,992	936,890	0	0	0			0
Sub Total of 01 Taxes	**731,992**	**936,890**	**0**	**0**	**0**			**0**
06 Miscellaneous Revenues								
652-0000-361 POLICE PENSION FUND MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	1,661,709	1,882,321	0	0	2,224,589			0
652-0000-367 POLICE PENSION FUND MISCELLANEOUS REVENUES GAIN/LOSS ON INVESTMENTS								
367.00-00 GAIN/LOSS ON INVESTMENTS	4,684,109	10,463,275	0	0	3,275,607			0
652-0000-368 POLICE PENSION FUND MISCELLANEOUS REVENUES PENSION FUND CONTRIBUTION								
368.10-00 CITY CONTRIBUTION	1,440,691	1,676,225	0	0	1,620,678			0
368.20-00 EMPLOYEE CONTRIBUTION	528,061	505,778	0	0	457,796			0
Sub Total of 06 Miscellaneous Revenues	**8,314,570**	**14,527,600**	**0**	**0**	**7,578,670**			**0**
Sub Total of 00 NON-DEPARTMENTAL	**9,046,562**	**15,464,490**	**0**	**0**	**7,578,670**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
652 POLICE PENSION FUND								
2100 POLICE Expenses								
10 Personnel Expenditures								
652-2100-518 POLICE PENSION FUND GEN GOVT SERVICES PENSION BENEFITS								
29-00 EMPLOYEE BENEFIT & REFUND, OTHER ALLOWANCES	2,600,297	3,162,920	0	0	2,434,261			0
Sub Total of 10 Personnel Expenditures	**2,600,297**	**3,162,920**	**0**	**0**	**2,434,261**			**0**
30 Operating Expenditures								
652-2100-518 POLICE PENSION FUND GEN GOVT SERVICES PENSION BENEFITS								
31-00 PROFESSIONAL SERVICES	83,491	114,768	0	0	73,841			0
49-00 OTHER CURRENT CHARGES	105,762	118,411	0	0	144,070			0
Sub Total of 30 Operating Expenditures	**189,254**	**233,179**	**0**	**0**	**217,911**			**0**
Sub Total of 21 POLICE DEPARTMENT	**2,789,550**	**3,396,099**	**0**	**0**	**2,652,172**			**0**
Fund 652 Revenue	**9,046,562**	**15,464,490**	**0**	**0**	**7,578,670**			**0**
Fund 652 Expenditure	**2,789,550**	**3,396,099**	**0**	**0**	**2,652,172**			**0**
Fund 652 Balance	**6,257,011**	**12,068,391**	**0**	**0**	**4,926,498**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
810 EMPLOYEE BENEFITS FUND								
0000 REVENUE Revenues								
06 Miscellaneous Revenues								
810-0000-361 EMPLOYEE BENEFITS FUND MISCELLANEOUS REVENUES INVESTMENT INCOME								
361.00-00 INVESTMENT INCOME	5,519	7,853	5,000	5,000	7,066			5,000
810-0000-369 EMPLOYEE BENEFITS FUND MISCELLANEOUS REVENUES OTHER MISC REVENUES								
369.10-00 CITY CONTRIBUTIONS	657,895	758,368	865,920	865,920	763,528			955,700
Dental, Life, ADD & Disability						1	897,520	
Vision						1	58,180	
369.15-00 FORMER EMPLOYEE PREMIUM	53,385	39,242	45,960	45,960	39,075			52,340
COBRA - Dental						1	1,330	
Cobra - Vision						1	280	
Retirees - Dental						1	43,550	
Retirees - Vision						1	7,180	
369.20-00 EMPLOYEE CONTRIBUTIONS	202,601	231,558	230,440	230,440	239,867			289,140
Employee Contributions - Dental						1	157,930	
Employee Contributions - Vision						1	26,250	
Employee Contributions - Voluntary Disability Ins						1	104,960	
369.90-00 OTHER MISC REVENUES	85,598	51,125	85,380	85,380	36,569			135,380
Administrative Services						1	10,280	
EFlex Forfeitures						1	100	
Wellness Funds						1	125,000	
Sub Total of 06 Miscellaneous Revenues	**1,004,998**	**1,088,146**	**1,232,700**	**1,232,700**	**1,086,104**			**1,437,560**
08 Other Sources								
810-0000-389 EMPLOYEE BENEFITS FUND OTHER SOURCES NONOPERATING SOURCES								
389.90-00 OTHER - APP FUND BALANCE	0	0	-5,000	-5,000	0			-5,000
TO BALANCE FUND						1	-5,000	
Sub Total of 08 Other Sources	**0**	**0**	**-5,000**	**-5,000**	**0**			**-5,000**
Sub Total of 00 NON-DEPARTMENTAL	**1,004,998**	**1,088,146**	**1,227,700**	**1,227,700**	**1,086,104**			**1,432,560**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
810 EMPLOYEE BENEFITS FUND								
0900 HUMAN RESOURCES/RISK MGT Expenses								
30 Operating Expenditures								
810-0900-513 EMPLOYEE BENEFITS FUND GEN GOVT SERVICES FINANCIAL & ADMINISTRATIV								
31-00 PROFESSIONAL SERVICES	12,806	13,198	10,380	10,380	13,627			2,300
Insurance Enrollment Annual Maintenance						1	2,300	
49-00 OTHER CURRENT CHARGES	880,882	985,985	1,142,320	1,142,320	981,421			1,305,260
COBRA Dental						1	1,330	
COBRA VIsion						1	280	
Dental Coverage						1	679,970	
Employee Life, ADD and Disability						1	488,490	
Retirees Dental						1	43,550	
Retirees Vision						1	7,180	
Vision Coverage						1	84,460	
49-75 OTHER CURRENT CHARGES RETURN ON INVESTMENT	74,698	40,425	75,000	75,000	51,003			125,000
Wellness Program						1	125,000	
Sub Total of 30 Operating Expenditures	**968,386**	**1,039,608**	**1,227,700**	**1,227,700**	**1,046,051**			**1,432,560**
Sub Total of 09 HUMAN RESOURCES DEPT	**968,386**	**1,039,608**	**1,227,700**	**1,227,700**	**1,046,051**			**1,432,560**
Fund 810 Revenue	**1.004.998**	**1.088.146**	**1.227.700**	**1.227.700**	**1.086.104**			**1.432.560**
Fund 810 Expenditure	**968.386**	**1.039.608**	**1.227.700**	**1.227.700**	**1.046.051**			**1.432.560**
Fund 810 Balance	**36.613**	**48.538**	**0**	**0**	**40.053**			**0**

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
CIP CIP								
0000 REVENUE Revenues								
CIP Revenue Cost Center								
CIP Revenue Account Object	0	0	0	0	0			0
(R26BRR) Bridge Rehabilitation and Repair						4	193,500	
(FM25SU) Citywide Facility Security Upgrades						4	50,000	
(FM2683) Fire Station 83 HVAC						4	65,000	
(FM26GR) Generator Improvements						4	500,000	
(R23CTI) Cranberry & Toledo Blade Blvd Improvements						4	304,810	
(R25S21) Water Control Structure 121						4	1,426,900	
(R25WPB) CIP - Sidewalk segment West Price Blvd from North Biscayne Drive to S Calera St						4	400,000	
(R26BRR) Bridge Rehabilitation and Repair						4	330,000	
(R26DRC) Dredging of Canals						4	200,000	
(R26DSI) Drainage System Improvements						4	1,121,160	
(R26DSI) Drainage System Improvements						4	1,215,000	
(R26RRH) Road Rehabilitation						4	474,220	
(R26RRH) Road Rehabilitation						4	5,460,850	
(R26SWC) Sidewalk and Pedestrian Bridge						4	616,120	
(R26SWC) Sidewalk and Pedestrian Bridge						4	650,500	
(R26TSI) Traffic System Improvement						4	165,000	
(R26UDI) Rehabilitation of Underground Drains and Side Drains on Sumter Blvd and Toledo Blade Blvd						4	200,000	
Annual Park Amenities Program						4	50,000	
Atwater Playground Equipment Replacement						4	300,000	
Balance Fund						4	-14,238,350	
BD22OP						4	1,000,000	
Dog Park East of Toledo Blade						4	400,000	
Environmentally Sensitive Property Acquisition						4	2,500,000	
F26HWV						4	400,000	
F26STR						4	146,300	
FM2584 Fire Station 84 Roof Replacement & Hardening						4	243,750	
FM2684 Fire Station 84 Roof Replacement & Hardening						4	243,750	
GG Impact Fees						4	3,000,000	
I25MPS - Mitel Phone System						3	600,000	
Impact Fees						4	400,000	
Incremental encumbrance of funds for the Building Division proportional share of space in NPPD HQ						4	500,000	
Narramore Park Field Rehabilitation and Replacement						4	100,000	
Parks Impact Fees						4	1,000,000	
Playground Equipment - Pine Park						4	225,000	
R&D District						4	425,000	
R22RDD - Land						4	100,000	
R24NCW - North Cosmic Waterway Crossing						4	160,000	
Surtax						4	654,380	
Surtax						4	2,500,000	
Surtax III						4	3,406,840	
SW22TS Solid Waste Transfer Station						4	1,605,940	

Account	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD	Service Level	FY 2026 Detail	FY 2026 Adopted
CIP CIP								
0000 REVENUE Revenues								
CIP Revenue Cost Center								
To Balance						4	-48,217,350	
U23EPS - Effluent Pumping Station & Pipeline						4	3,008,500	
U23EPS - Effluent Pumping Station & Pipeline						4	13,991,500	
U24WDI						4	278,000	
U25AMI - Advanced Metering Infrastructure						4	2,467,500	
U26STO - Wastewater Oversizing						4	10,000	
U26WTO - Water Transmission Oversizing						4	50,000	
Utility Revenue Fund						4	145,000	
WMSP construction						4	5,000,000	
Sub Total of	**0**	**0**	**0**	**0**	**0**			**0**
Sub Total of 00 NON-DEPARTMENTAL	**0**	**0**	**0**	**0**	**0**			**0**
Fund CIP Revenue	**0**	**0**	**0**	**0**	**0**			**0**
Fund CIP Expenditure	**0**	**0**	**0**	**0**	**0**			**0**
Fund CIP Balance	**0**	**0**	**0**	**0**	**0**			**0**
Report Grand Totals								
Total Revenue	**371,428,250**	**362,421,454**	**288,510,770**	**517,866,452**	**388,593,832**			**334,006,130**
Total Expenditure	**291,265,337**	**265,651,285**	**288,510,770**	**517,866,452**	**285,072,857**			**334,006,130**
Total Balance	**80,162,913**	**96,770,169**	**0**	**0**	**103,520,975**			**0**