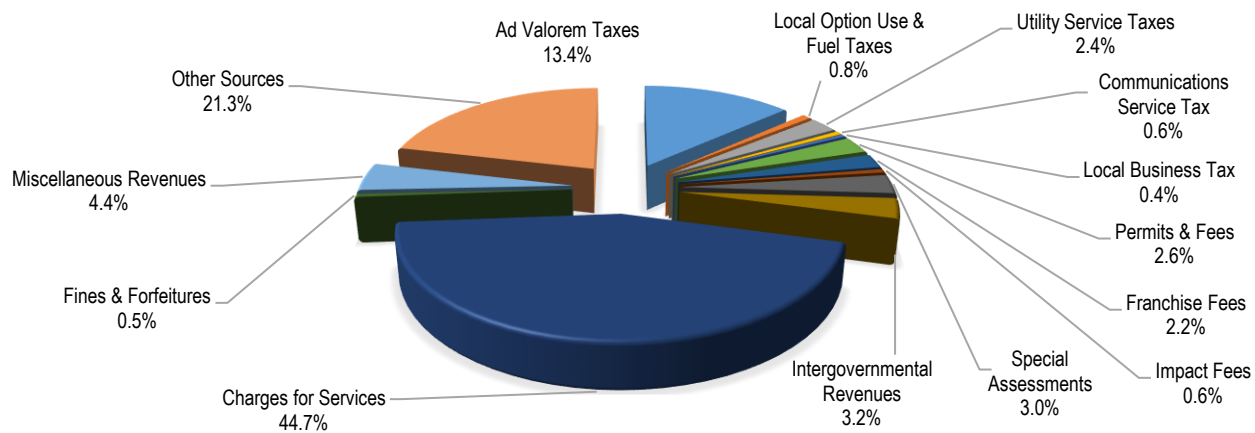


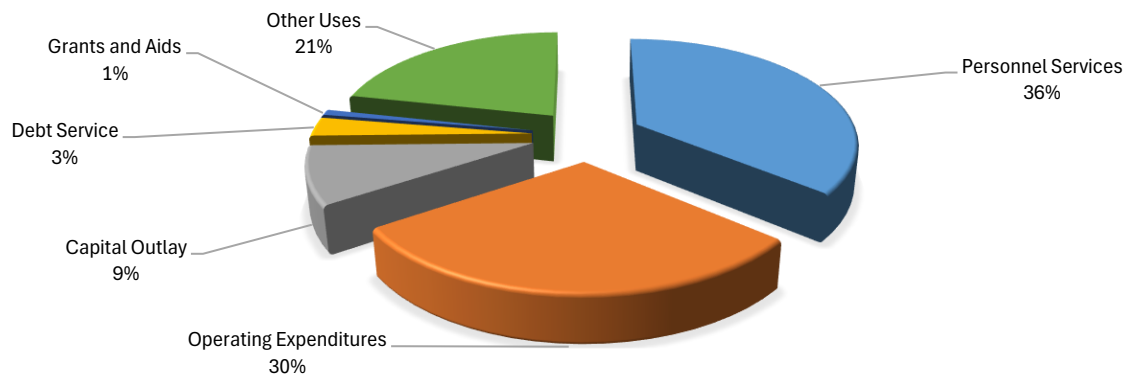
## ALL FUNDS SUMMARY REVENUES & EXPENDITURES

|                               | FY 2023/2024          | FY 2024/2025          | FY 2025/2026          | FY 2026/2027          | %             |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------|
|                               | ACTUALS               | ACTUALS               | ADOPTED               | PROPOSED              | TOTAL BUDGET  |
| <b>REVENUES BY TYPE</b>       |                       |                       |                       |                       |               |
| Ad Valorem Taxes              | \$ 61,808,081         | \$ 66,655,815         | \$ 70,421,020         | \$ 73,893,790         | 13.4%         |
| Local Option Use & Fuel Taxes | 4,281,909             | 4,388,977             | 4,335,370             | 4,397,600             | 0.8%          |
| Utility Service Taxes         | 12,429,128            | 12,688,990            | 13,270,000            | 13,545,000            | 2.4%          |
| Communications Service Tax    | 2,892,096             | 2,938,652             | 3,100,000             | 3,100,000             | 0.6%          |
| Local Business Tax            | 2,091,823             | 2,161,603             | 2,240,000             | 2,240,000             | 0.4%          |
| Permits & Fees                | 9,755,192             | 9,760,230             | 14,703,330            | 14,660,410            | 2.6%          |
| Franchise Fees                | 11,761,635            | 11,788,668            | 12,043,250            | 12,250,000            | 2.2%          |
| Impact Fees                   | 528,699               | 3,100,691             | 571,500               | 3,138,520             | 0.6%          |
| Special Assessments           | 14,468,068            | 14,581,095            | 16,053,530            | 16,493,660            | 3.0%          |
| Intergovernmental Revenues    | 18,003,505            | 27,430,756            | 15,119,290            | 17,494,780            | 3.2%          |
| Charges for Services          | 230,664,755           | 242,982,604           | 244,062,810           | 247,146,140           | 44.7%         |
| Fines & Forfeitures           | 2,773,539             | 4,372,602             | 2,252,400             | 2,785,100             | 0.5%          |
| Miscellaneous Revenues        | 40,232,449            | 48,391,604            | 24,718,890            | 24,386,950            | 4.4%          |
| Other Sources                 | 126,267,627           | 105,548,129           | 173,256,920           | 117,840,670           | 21.3%         |
| <b>TOTAL REVENUES</b>         | <b>\$ 537,958,507</b> | <b>\$ 556,790,416</b> | <b>\$ 596,148,310</b> | <b>\$ 553,372,620</b> | <b>100.0%</b> |
| <b>EXPENDITURES BY TYPE</b>   |                       |                       |                       |                       |               |
| Personnel Services            | \$ 168,581,541        | \$ 174,868,802        | \$ 193,460,520        | \$ 199,170,250        | 36.0%         |
| Operating Expenditures        | 157,028,829           | 146,673,054           | 165,544,229           | 164,590,120           | 29.7%         |
| Capital Outlay                | 57,864,660            | 87,251,335            | 92,885,770            | 49,378,440            | 8.9%          |
| Debt Service                  | 7,871,532             | 7,514,585             | 23,728,960            | 16,073,950            | 2.9%          |
| Grants and Aids               | 1,793,325             | 1,366,575             | 5,354,471             | 4,737,470             | 0.9%          |
| Other Uses                    | 150,112,407           | 109,102,770           | 115,174,360           | 119,422,390           | 21.6%         |
| <b>TOTAL EXPENDITURES</b>     | <b>\$ 543,252,294</b> | <b>\$ 526,777,120</b> | <b>\$ 596,148,310</b> | <b>\$ 553,372,620</b> | <b>100.0%</b> |

### FY 2026/2027 Revenues by Type - All Funds \$553,372,620



### FY 2026/2027 Expenditures by Type - All Funds \$553,372,620



## PROGRAM MODIFICATION - SUPPLEMENTAL REQUESTS SUMMARY

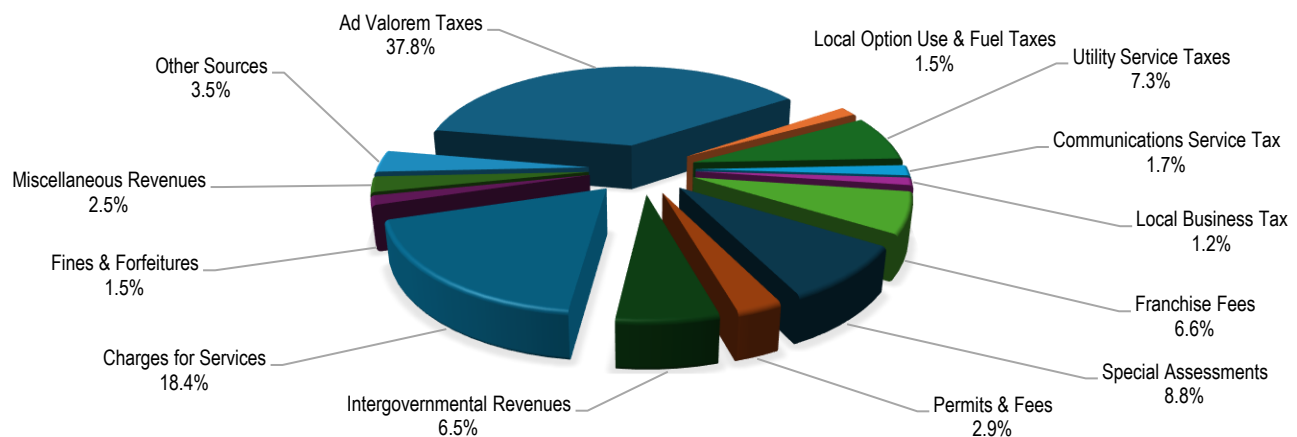
The following new requests have been funded in the FY 2026/2027 Budget:

| Dept./<br>Div. #                                                          | Department/Division Name        | Request                                                                       | Funding            | Page<br># |
|---------------------------------------------------------------------------|---------------------------------|-------------------------------------------------------------------------------|--------------------|-----------|
| 05.17                                                                     | City Manager's Office/Marketing | Horizons Magazine Digital Transition                                          | (119,200)          | 97        |
| <b>CITY MANAGER'S OFFICE - TOTAL</b>                                      |                                 |                                                                               | <b>-\$119,200</b>  |           |
| 21.10                                                                     | Police/Administration           | Conversion - Records Specialists PT (2) to Records Specialist FT (1)          | 19,190             | 139       |
| 21.11                                                                     | Police/Investigations           | Blockchain Analytics Subscription                                             | 23,000             | 144       |
| 21.13                                                                     | Police/Special Operations       | Reclass - Public Service Aides (3) to Traffic Infraction Enforcement Officers | 11,790             | 151       |
| <b>POLICE - TOTAL</b>                                                     |                                 |                                                                               | <b>\$53,980</b>    |           |
| 23.23                                                                     | Fire Rescue/Prevention          | Transfer - Fire Billing Specialist to Prevention from Support Services        | 107,890            | 169       |
| 23.24                                                                     | Fire Rescue/Support Services    | Transfer - Fire Billing Specialist from Support Services to Prevention        | -107,890           | 173       |
| <b>FIRE RESCUE - TOTAL</b>                                                |                                 |                                                                               | <b>\$0</b>         |           |
| 33.31                                                                     | CD/Community Enhancement & CC   | Retitle - Assistant Director/Code Compliance to Code Compliance Manager       | 0                  | 187       |
| <b>COMMUNITY DEVELOPMENT - TOTAL</b>                                      |                                 |                                                                               | <b>\$0</b>         |           |
| 36.48                                                                     | Leisure/Facilities Maintenance  | Playground Surfacing Replacement – Welleby Park & Flamingo Park               | 238,000            | 221       |
| 36.48                                                                     | Leisure/Facilities Maintenance  | Sawgrass Sanctuary Boardwalk - Structural Repairs                             | 90,000             | 222       |
| 36.48                                                                     | Leisure/Facilities Maintenance  | Civic Center Aquatics Complex Pool Deck Lighting                              | 75,000             | 223       |
| <b>LEISURE SERVICES - TOTAL</b>                                           |                                 |                                                                               | <b>\$403,000</b>   |           |
| <b>GENERAL FUND - TOTAL</b>                                               |                                 |                                                                               | <b>\$337,780</b>   |           |
| 00.00                                                                     | UASI Grant                      | Real Time Operations Center                                                   | 318,250            | 248       |
| <b>UASI GRANT FUND - TOTAL</b>                                            |                                 |                                                                               | <b>\$318,250</b>   |           |
| 43.40                                                                     | Public Works/Transportation     | Neighborhood Traffic Calming Program                                          | 155,000            | 263       |
| <b>FUEL &amp; ROADWAY FUND - TOTAL</b>                                    |                                 |                                                                               | <b>\$155,000</b>   |           |
| 42.59                                                                     | Utilities/Plant Operations      | Sawgrass WTP East High Service Pump Station Rehabilitation                    | 240,000            | 305       |
| 42.59                                                                     | Utilities/Plant Operations      | Springtree WTP Platform and Silo Rehabilitation                               | 100,000            | 306       |
| 42.59                                                                     | Utilities/Plant Operations      | Sawgrass WTP Chemical Storage Tank Recoating                                  | 46,750             | 307       |
| <b>WATER/WASTEWATER FUND - TOTAL</b>                                      |                                 |                                                                               | <b>\$386,750</b>   |           |
| 46.21                                                                     | Stormwater/Operations           | Basin 18 Stormwater Study                                                     | 60,000             | 337       |
| <b>STORMWATER FUND - TOTAL</b>                                            |                                 |                                                                               | <b>\$60,000</b>    |           |
| <b>TOTAL CITYWIDE PROGRAM MODIFICATION - SUPPLEMENTAL REQUESTS FUNDED</b> |                                 |                                                                               | <b>\$1,257,780</b> |           |

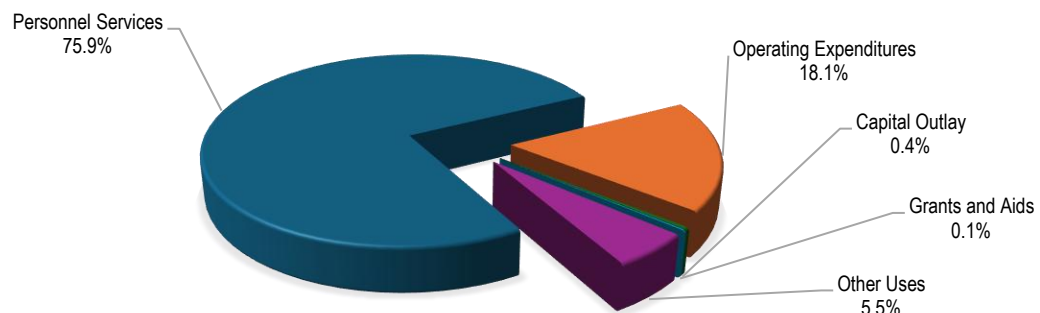
## GENERAL FUND SUMMARY REVENUES & EXPENDITURES

|                               | FY 2023/2024<br>ACTUALS | FY 2024/2025<br>ACTUALS | FY 2025/2026<br>ADOPTED | FY 2026/2027<br>ADOPTED | %<br>TOTAL<br>BUDGET | % VARIANCE<br>FROM<br>PRIOR FY |
|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------|--------------------------------|
| <b>REVENUES BY TYPE</b>       |                         |                         |                         |                         |                      |                                |
| Ad Valorem Taxes              | \$ 58,470,754           | \$ 63,321,105           | \$ 67,063,210           | \$ 70,548,410           | 37.8%                | 5.2%                           |
| Local Option Use & Fuel Taxes | 2,665,466               | 2,775,612               | 2,665,370               | 2,775,600               | 1.5%                 | 4.1%                           |
| Utility Service Taxes         | 12,429,128              | 12,688,990              | 13,270,000              | 13,545,000              | 7.3%                 | 2.1%                           |
| Communications Service Tax    | 2,892,096               | 2,938,652               | 3,100,000               | 3,100,000               | 1.7%                 | 0.0%                           |
| Local Business Tax            | 2,091,823               | 2,161,603               | 2,240,000               | 2,240,000               | 1.2%                 | 0.0%                           |
| Franchise Fees                | 11,761,635              | 11,788,668              | 12,043,250              | 12,250,000              | 6.6%                 | 1.7%                           |
| Special Assessments           | 14,468,068              | 14,581,095              | 16,053,530              | 16,493,660              | 8.8%                 | 2.7%                           |
| Permits & Fees                | 4,091,087               | 2,098,726               | 5,837,600               | 5,432,110               | 2.9%                 | -6.9%                          |
| Intergovernmental Revenues    | 13,717,125              | 13,282,741              | 12,495,000              | 12,060,000              | 6.5%                 | -3.5%                          |
| Charges for Services          | 38,310,004              | 39,701,745              | 38,856,730              | 34,247,830              | 18.4%                | -11.9%                         |
| Fines & Forfeitures           | 2,414,014               | 2,169,914               | 2,252,400               | 2,785,100               | 1.5%                 | 23.7%                          |
| Miscellaneous Revenues        | 7,336,274               | 5,742,044               | 4,601,670               | 4,616,670               | 2.5%                 | 0.3%                           |
| Other Sources                 | 6,637,214               | 5,898,598               | 6,370,140               | 6,508,600               | 3.5%                 | 2.2%                           |
| <b>TOTAL REVENUES</b>         | <b>\$ 177,284,690</b>   | <b>\$ 179,149,493</b>   | <b>\$ 186,848,900</b>   | <b>\$ 186,602,980</b>   | <b>100.0%</b>        | <b>-0.1%</b>                   |
| <b>EXPENDITURES BY TYPE</b>   |                         |                         |                         |                         |                      |                                |
| Personnel Services            | \$ 117,656,420          | \$ 124,785,543          | \$ 135,919,470          | \$ 141,618,980          | 75.9%                | 4.2%                           |
| Operating Expenditures        | 29,014,412              | 32,247,010              | 38,392,140              | 33,843,560              | 18.1%                | -11.8%                         |
| Capital Outlay                | 1,265,173               | 3,791,183               | 1,517,370               | 683,480                 | 0.4%                 | -55.0%                         |
| Grants and Aids               | 238,050                 | 247,250                 | 251,340                 | 235,150                 | 0.1%                 | -6.4%                          |
| Other Uses                    | 17,945,474              | 17,378,316              | 10,768,580              | 10,221,810              | 5.5%                 | -5.1%                          |
| <b>TOTAL EXPENDITURES</b>     | <b>\$ 166,119,528</b>   | <b>\$ 178,449,301</b>   | <b>\$ 186,848,900</b>   | <b>\$ 186,602,980</b>   | <b>100.0%</b>        | <b>-0.1%</b>                   |

**FY 2026/2027 Revenues by Type - General Fund**  
**\$186,602,980**



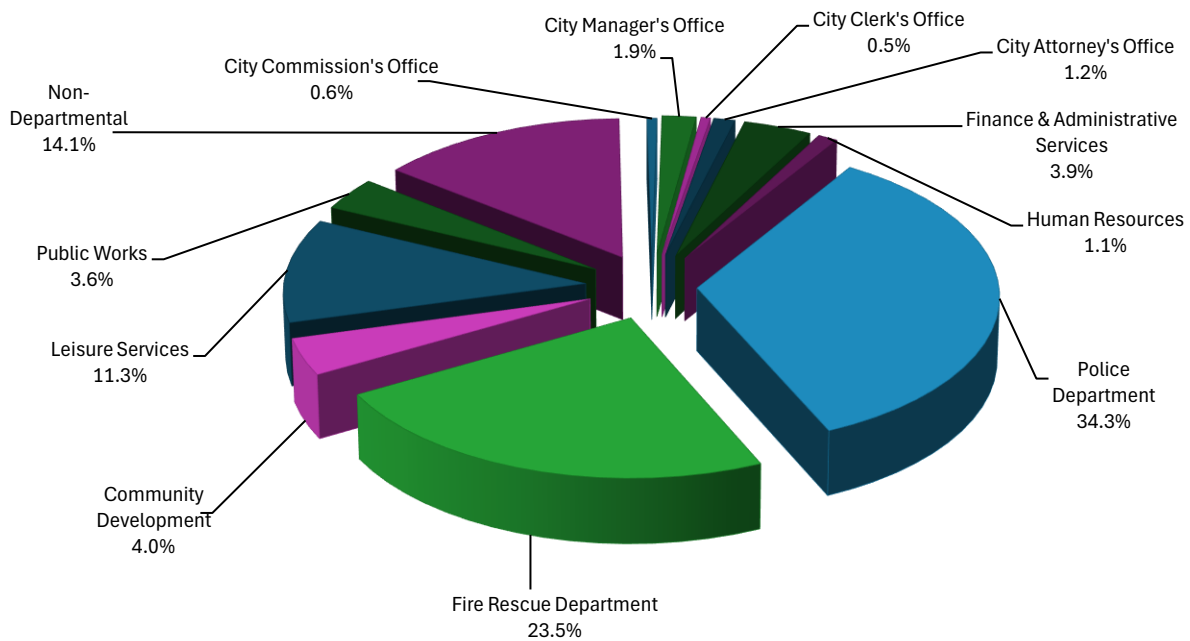
**FY 2026/2027 Expenditures by Type - General Fund**  
**\$186,602,980**



# GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT

| FUND                              | FY 2023/2024<br>ACTUALS | FY 2024/2025<br>ACTUALS | FY 2025/2026<br>ADOPTED | FY 2026/2027<br>PROPOSED | % TOTAL<br>BUDGET |
|-----------------------------------|-------------------------|-------------------------|-------------------------|--------------------------|-------------------|
| City Commission's Office          | \$ 941,579              | \$ 917,579              | \$ 1,048,210            | \$ 1,058,280             | 0.6%              |
| City Manager's Office             | 2,847,129               | 3,117,691               | 3,646,610               | 3,604,110                | 1.9%              |
| City Clerk's Office               | 714,495                 | 929,951                 | 969,390                 | 992,740                  | 0.5%              |
| City Attorney's Office            | 1,409,348               | 1,600,579               | 2,299,110               | 2,258,940                | 1.2%              |
| Finance & Administrative Services | 6,040,657               | 6,311,953               | 7,253,590               | 7,221,710                | 3.9%              |
| Human Resources                   | 1,799,142               | 1,792,930               | 2,100,670               | 2,107,800                | 1.1%              |
| Police Department                 | 53,902,193              | 57,423,620              | 61,181,810              | 64,085,380               | 34.3%             |
| Fire Rescue Department            | 36,688,437              | 38,829,913              | 41,597,900              | 43,866,270               | 23.5%             |
| Community Development             | 5,260,410               | 5,038,855               | 7,748,030               | 7,445,670                | 4.0%              |
| Leisure Services                  | 17,695,472              | 20,290,591              | 22,692,620              | 21,000,830               | 11.3%             |
| Public Works                      | 6,156,039               | 6,451,577               | 7,569,530               | 6,629,010                | 3.6%              |
| Non-Departmental                  | 32,664,629              | 35,744,062              | 28,741,430              | 26,332,240               | 14.1%             |
| <b>TOTAL</b>                      | <b>\$ 166,119,528</b>   | <b>\$ 178,449,301</b>   | <b>\$ 186,848,900</b>   | <b>\$ 186,602,980</b>    | <b>100.0%</b>     |

## FY 2026/2027 - General Fund \$186,602,980



## MARKETING & COMMUNICATIONS (05.17.512)

### PERSONNEL COMPLEMENT

| POSITION TITLE                      | FY 2023/2024<br>ACTUALS | FY 2024/2025<br>ACTUALS | FY 2025/2026<br>ADOPTED | FY 2026/2027<br>PROPOSED |
|-------------------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| Design Specialist                   | 1                       | 1                       | 1                       | 1                        |
| Communications Specialist           | 0                       | 0                       | 1                       | 1                        |
| Graphic Designer                    | 0                       | 0                       | 1                       | 1                        |
| Graphic Designer PT                 | 1                       | 1                       | 0                       | 0                        |
| Marketing & Communications Director | 1                       | 1                       | 1                       | 1                        |
| Public Engagement Manager           | 1                       | 1                       | 1                       | 1                        |
| Public Information Officer          | 1                       | 1                       | 1                       | 1                        |
| Videographer                        | 1                       | 1                       | 1                       | 1                        |
| <b>TOTAL POSITIONS</b>              | <b>6</b>                | <b>6</b>                | <b>7</b>                | <b>7</b>                 |

### SIGNIFICANT CHANGES FROM FISCAL YEAR 2025/2026 ADOPTED BUDGET

|                           | FY 2023/2024<br>ACTUALS | FY 2024/2025<br>ACTUALS | FY 2025/2026<br>ADOPTED | FY 2026/2027<br>PROPOSED |
|---------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| <b>EXPENDITURES</b>       |                         |                         |                         |                          |
| Personnel Services        | \$ 849,038              | \$ 1,088,903            | \$ 1,222,060            | \$ 1,219,500             |
| Operating Expenses        | 284,428                 | 246,428                 | 342,890                 | 262,640                  |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 1,133,466</b>     | <b>\$ 1,335,331</b>     | <b>\$ 1,564,950</b>     | <b>\$ 1,482,140</b>      |

**PERSONNEL SERVICES** \$ (2,560)

The negative variance is primarily attributed to personnel costs based on contractual obligations.

**OPERATING EXPENSES** \$ (80,250)

The negative variance is primarily attributed to the decrease in printing and binding expenses due to the digital transition of the Horizons magazine.

### BUDGET DETAIL

|                                     | FY 2023/2024<br>ACTUALS | FY 2024/2025<br>ACTUALS | FY 2025/2026<br>ADOPTED | FY 2026/2027<br>PROPOSED |
|-------------------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| <b>PERSONNEL SERVICES</b>           |                         |                         |                         |                          |
| 501201. Salaries                    | \$ 540,638              | \$ 641,136              | \$ 850,970              | \$ 839,050               |
| 501300. Salaries Part-Time          | 52,766                  | 65,981                  | -                       | -                        |
| 501401. Overtime-Time & a Half      | 12                      | 212                     | -                       | -                        |
| 501601. Annual Leave Payout         | -                       | 18,702                  | -                       | -                        |
| 501701. Sick Leave Payout           | -                       | 31,950                  | -                       | -                        |
| 502101. SS & Medicare Matching      | 44,148                  | 56,683                  | 65,150                  | 64,230                   |
| 502201. Pension-General             | 125,535                 | 193,639                 | 190,790                 | 210,070                  |
| 502204. 401A Contribution           | 4,610                   | 2,951                   | -                       | -                        |
| 502301. Health Insurance            | 76,756                  | 75,324                  | 113,680                 | 104,530                  |
| 502302. Disability Insurance        | 146                     | 44                      | -                       | -                        |
| 502303. Life & Accident/Death/Dis   | 1,037                   | 899                     | 1,100                   | 1,100                    |
| 502305. Long Term Care Insurance    | 1,721                   | 519                     | -                       | -                        |
| 502306. Dental Insurance            | 561                     | 169                     | -                       | -                        |
| 502307. Catastrophic/Intensive Care | 870                     | 262                     | -                       | -                        |
| 502400. Workers Compensation        | 240                     | 430                     | 370                     | 520                      |
| <b>TOTAL PERSONNEL SERVICES</b>     | <b>\$ 849,038</b>       | <b>\$ 1,088,903</b>     | <b>\$ 1,222,060</b>     | <b>\$ 1,219,500</b>      |

### OPERATING EXPENSES

|                                 |          |          |          |          |
|---------------------------------|----------|----------|----------|----------|
| 503130. Professional Services   | \$ 2,650 | \$ 4,537 | \$ 2,620 | \$ 1,500 |
| 503407. Software Support        | 12,524   | 29,633   | 33,700   | 36,120   |
| 503420. Misc Contract Services  | 25,085   | 9,107    | 14,500   | 9,000    |
| 504002. Local Mileage           | -        | 569      | 600      | 600      |
| 504005. Travel/Out of County    | -        | -        | 3,000    | 3,000    |
| 504106. Communication Equipment | -        | -        | 250      | -        |
| 504701. Printing & Binding      | 129,580  | 103,661  | 139,500  | 70,640   |
| 504803. Promotions Advertising  | 65,973   | 80,658   | 124,970  | 124,970  |

## MARKETING & COMMUNICATIONS (05.17.512)

|                          |                           | FY 2023/2024 | FY 2024/2025 | FY 2025/2026 | FY 2026/2027 |
|--------------------------|---------------------------|--------------|--------------|--------------|--------------|
|                          |                           | ACTUALS      | ACTUALS      | ADOPTED      | PROPOSED     |
| 505101.                  | Office Supplies           | \$ 2,400     | \$ 767       | \$ 2,000     | \$ 1,810     |
| 505206.                  | Non-Capital Equip & Parts | 28,276       | 2,916        | -            | -            |
| 505295.                  | Other Material & Supplies | 17,739       | 14,277       | 18,750       | 12,000       |
| 505401.                  | Subs And Memberships      | 200          | 45           | -            | -            |
| 505501.                  | Training Registration     | -            | 258          | 3,000        | 3,000        |
| TOTAL OPERATING EXPENSES |                           | \$ 284,428   | \$ 246,428   | \$ 342,890   | \$ 262,640   |
| TOTAL EXPENDITURES       |                           | \$ 1,133,466 | \$ 1,335,331 | \$ 1,564,950 | \$ 1,482,140 |

# PROGRAM MODIFICATION-SUPPLEMENTAL REQUEST

## *Horizons Magazine Digital Transition*

| DEPT/<br>DIV NO. | DEPARTMENT NAME | DIVISION NAME                 | TOTAL<br>COST |
|------------------|-----------------|-------------------------------|---------------|
| 05.17            | CITY MANAGER    | MARKETING &<br>COMMUNICATIONS | \$ (119,200)  |

### Justification

Transitioning Horizons to a digital-only format represents a strategic evolution in how the City engages with residents, prioritizing both fiscal responsibility and modern communication standards. By eliminating the traditional print-and-mail model, which continues to rise in cost, the City stands to realize significant estimated annual cost savings of \$148,000, effectively removing heavy expenditures for printing, binding, and Every Door Direct Mail (EDDM) postage. Beyond the immediate budgetary relief, this shift addresses the logistical constraints of producing up to 41,000 physical copies per quarter, which currently consume a substantial portion of the departmental budget, totaling \$97,000 in production costs and over \$50,000 in packaging and postage fees. There is also no way of tracking the true success of this physical medium. Moving to a digital platform not only safeguards these funds but also unlocks greater operational efficiency by removing the rigid deadlines and technical specifications required for physical printing, allowing staff to dedicate more time to high-level content and multimedia creation. This transition enables a more dynamic, creative, and interactive publication that can be updated in real time. The magazine's postage costs, estimated at \$39,000 annually, are within the Finance/Administrative Services budget and would be adjusted accordingly.

### Required Resources

#### Personnel Costs

| Quantity              | Title | FT/<br>PT | Salary<br>(A) | Fringe<br>Benefits<br>(B) | Cost<br>(A+B) |
|-----------------------|-------|-----------|---------------|---------------------------|---------------|
|                       |       | -         | -             | -                         | -             |
|                       |       | -         | -             | -                         | -             |
|                       |       | -         | -             | -                         | -             |
|                       |       | -         | -             | -                         | -             |
| Total Personnel Costs |       |           |               |                           | \$ -          |

#### Recurring Operating Costs

| Account<br>Number               | Description             | Cost         |
|---------------------------------|-------------------------|--------------|
| 504701                          | Printing and Binding    | (68,200)     |
| 503420                          | Misc. Contract Services | (12,000)     |
| 504201                          | Postage                 | (39,000)     |
|                                 |                         |              |
| Total Recurring Operating Costs |                         | \$ (119,200) |

#### One-Time Costs

| Account<br>Number    | Description | Cost |
|----------------------|-------------|------|
|                      |             |      |
|                      |             |      |
|                      |             |      |
|                      |             |      |
| Total One-Time Costs |             | \$ - |

## NON-DEPARTMENTAL (49.60.519)

### SIGNIFICANT CHANGES FROM FISCAL YEAR 2025/2026 ADOPTED BUDGET

|                           | FY 2023/2024<br>ACTUALS | FY 2024/2025<br>ACTUALS | FY 2025/2026<br>ADOPTED | FY 2026/2027<br>PROPOSED |
|---------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| <b>EXPENDITURES</b>       |                         |                         |                         |                          |
| Personnel Services        | \$ 1,496,582            | \$ 1,593,828            | \$ 1,697,930            | \$ 1,695,960             |
| Operating Expenses        | 12,698,131              | 14,279,703              | 16,023,580              | 14,179,320               |
| Capital Outlay            | 286,392                 | 2,244,964               | -                       | -                        |
| Grants & Aids             | 238,050                 | 247,250                 | 251,340                 | 235,150                  |
| Other Uses                | 17,945,474              | 17,378,316              | 10,768,580              | 10,221,810               |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 32,664,629</b>    | <b>\$ 35,744,062</b>    | <b>\$ 28,741,430</b>    | <b>\$ 26,332,240</b>     |

**PERSONNEL SERVICES** \$ (1,970)

The negative variance is primarily attributed to personnel cost decreases based on contractual obligations.

**OPERATING EXPENSES** \$ (1,844,260)

The negative variance is primarily attributed to a decrease in expenses related to the removal of one-time costs associated with loan agreements for Vista at Springtree and Pine Island.

**GRANTS & AIDS** \$ (16,190)

This negative variance is primarily attributed to a decrease in the funding allocated for the Nonprofit Donation Program.

**OTHER USES** \$ (546,770)

This negative variance is primarily attributed to a decrease in the transfer out to the General Capital Improvements Fund 325 to support capital projects.

### BUDGET DETAIL

|                                    | FY 2023/2024<br>ACTUALS | FY 2024/2025<br>ACTUALS | FY 2025/2026<br>ADOPTED | FY 2026/2027<br>PROPOSED |
|------------------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| <b>PERSONNEL SERVICES</b>          |                         |                         |                         |                          |
| 501301. Temporary & Seasonal       | \$ 151                  | \$ 71,839               | \$ 20,000               | \$ 20,000                |
| 501308. Interns                    | 2,629                   | -                       | -                       | -                        |
| 502101. SS & Medicare Matching     | 89,745                  | 96,727                  | 111,430                 | 111,860                  |
| 502500. Unemployment Compensation  | 6,651                   | 5,567                   | 10,000                  | 10,000                   |
| 502603. Retiree Health Ins Monthly | 1,112,354               | 1,144,240               | 1,279,600               | 1,306,200                |
| 502604. Preservation Of Benefits   | 171,151                 | 157,647                 | 157,000                 | 136,000                  |
| 502605. Retiree Long Term Care     | 105,423                 | 105,423                 | 105,500                 | 96,600                   |
| 502606. Retiree Life & AD&D        | 8,479                   | 12,385                  | 14,400                  | 15,300                   |
| <b>TOTAL PERSONNEL SERVICES</b>    | <b>\$ 1,496,582</b>     | <b>\$ 1,593,828</b>     | <b>\$ 1,697,930</b>     | <b>\$ 1,695,960</b>      |

### OPERATING EXPENSES

|                                      |                      |                      |                      |                      |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|
| 503130. Professional Services        | \$ 157,734           | \$ 201,448           | \$ 265,000           | \$ 265,000           |
| 503403. Property Appraiser           | -                    | -                    | -                    | 2,500                |
| 503420. Misc Contract Services       | 801,597              | 1,080,201            | 958,000              | 920,000              |
| 504409. Rents & Leases-Other         | -                    | 24,000               | 50,000               | 50,000               |
| 504501. Liability Insurance          | 950,168              | 1,104,679            | 1,198,490            | 1,429,060            |
| 504502. Property Insurance           | 1,098,835            | 1,478,579            | 1,453,530            | 1,378,590            |
| 504504. Bond Insurance               | 2,229                | 2,244                | 2,490                | 2,490                |
| 504505. Flood Insurance              | 91,921               | 29,900               | 25,000               | 27,670               |
| 504506. Boiler & Machinery Insurance | 4,775                | 6,999                | 7,430                | 7,110                |
| 504508. Liab Underground Storage     | 1,626                | 781                  | 900                  | 900                  |
| 504610. Fleet Charges                | 3,173,922            | 3,334,410            | 3,541,210            | 3,811,720            |
| 504653. IT Charges                   | 6,043,490            | 6,623,480            | 6,610,110            | 5,875,780            |
| 504801. Promotions Public Relations  | 741                  | 741                  | -                    | -                    |
| 504804. Economic Development         | 318,906              | 362,595              | 570,000              | 370,000              |
| 504949. Other Charges Miscellaneous  | -                    | 2,750                | 1,280,000            | -                    |
| 505295. Other Material & Supplies    | 31,806               | 3,589                | 32,920               | 10,000               |
| 505401. Subs And Memberships         | 14,180               | 16,127               | 18,500               | 18,500               |
| 505502. Tuition Reimbursement        | 6,199                | 7,181                | 10,000               | 10,000               |
| <b>TOTAL OPERATING EXPENSES</b>      | <b>\$ 12,698,131</b> | <b>\$ 14,279,703</b> | <b>\$ 16,023,580</b> | <b>\$ 14,179,320</b> |

## NON-DEPARTMENTAL (49.60.519)

|                                 |                                   | FY 2023/2024         | FY 2024/2025         | FY 2025/2026         | FY 2026/2027         |
|---------------------------------|-----------------------------------|----------------------|----------------------|----------------------|----------------------|
|                                 |                                   | ACTUALS              | ACTUALS              | ADOPTED              | PROPOSED             |
| <b><u>CAPITAL OUTLAY</u></b>    |                                   |                      |                      |                      |                      |
| 506100.                         | Land Purchase                     | \$ 2,601             | \$ 1,844,202         | \$ -                 | \$ -                 |
| 506301.                         | Improvements Not Bldg             | 186,598              | 97,518               | -                    | -                    |
| 506701.                         | Sculptures/Artwork                | 97,192               | 303,244              | -                    | -                    |
| <b>TOTAL CAPITAL OUTLAY</b>     |                                   | <b>\$ 286,392</b>    | <b>\$ 2,244,964</b>  | <b>\$ -</b>          | <b>\$ -</b>          |
| <b><u>GRANTS &amp; AIDS</u></b> |                                   |                      |                      |                      |                      |
| 508100.                         | Grants/Aid Govt Organizations     | \$ -                 | \$ 25,000            | \$ -                 | \$ -                 |
| 508204.                         | Grants/Aid Aging & Disability     | 50,000               | 50,000               | 50,000               | 50,000               |
| 508212.                         | Grants/Aid Family Central Inc     | -                    | -                    | -                    | 5,000                |
| 508223.                         | Grants/Aid Donations              | 45,600               | 67,500               | 84,090               | 97,900               |
| 508250.                         | Grants/Aid Sunrise Chess          | 35,000               | 35,000               | 35,000               | -                    |
| 508259.                         | Grants/Aid Early Learn Coal       | 60,000               | 60,000               | 60,000               | 60,000               |
| 508260.                         | Grants/Aid Chamber of Commerce    | 9,750                | 9,750                | 9,750                | 9,750                |
| 508303.                         | Grants/Aid Community Scholarsp    | 37,700               | -                    | 12,500               | 12,500               |
| <b>TOTAL GRANTS &amp; AIDS</b>  |                                   | <b>\$ 238,050</b>    | <b>\$ 247,250</b>    | <b>\$ 251,340</b>    | <b>\$ 235,150</b>    |
| <b><u>OTHER USES</u></b>        |                                   |                      |                      |                      |                      |
| 509900.                         | Contingency                       | \$ -                 | \$ -                 | \$ 1,000,000         | \$ 872,510           |
| 509105.                         | Transfer To Building Fund 105     | 953,260              | -                    | -                    | -                    |
| 509119.                         | Transfer To Fuel/Roadway Fund 191 | 1,872,600            | 1,746,460            | 1,450,570            | 2,144,690            |
| 509130.                         | Transfer To Spec Ob Bd Fund 227   | 2,089,474            | 2,129,556            | 2,155,390            | 2,149,150            |
| 509135.                         | Transfer To Capital Proj Fund 325 | 5,646,270            | 7,360,120            | 1,200,000            | -                    |
| 509144.                         | Transfer To Springtree Fund 420   | 1,550,000            | 673,600              | 579,320              | 778,800              |
| 509145.                         | Transfer To Sanitation Fund 430   | 1,805,830            | 1,234,580            | -                    | -                    |
| 509152.                         | Transfer To Fleet Fund 502        | 4,028,040            | 4,234,000            | 4,383,300            | 4,276,660            |
| <b>TOTAL OTHER USES</b>         |                                   | <b>\$ 17,945,474</b> | <b>\$ 17,378,316</b> | <b>\$ 10,768,580</b> | <b>\$ 10,221,810</b> |
| <b>TOTAL EXPENDITURES</b>       |                                   | <b>\$ 32,664,629</b> | <b>\$ 35,744,062</b> | <b>\$ 28,741,430</b> | <b>\$ 26,332,240</b> |