



City of Helena

ADMINISTRATIVE MEETING

April 30, 2025 - 4:00 PM

City - County Building Room 326 / Zoom Online Meeting; <https://zoom.helenamt.gov/c/36053471/publicmeetings>

AGENDA

1. **Call to Work Session, introductions**
 - a. Meeting Rules of Procedure
2. **Commission comments, questions**
3. **Recommendations from the Helena Citizens Council**
4. **City Manager's Report**
 - a. Commission Pay
5. **Department Reports**
 - a. Department Budget Presentations: Human Resources
 - b. FY26 Budget Presentations: Non-Departmental Budgets
 - c. FY26 Depart Budget Presentations: Parks, Recreation, Golf, Civic Center, Open Lands & Urban Forestry
 - d. Department Budget Presentation: Community Facilities
 - e. FY26 Budget Presentation - Transportation Systems
6. **Public Comment**
7. **Commission discussion and direction to the City Manager**
8. **Adjourn**

The City of Helena is committed to providing access to persons with disabilities for its meetings, in compliance with Title II of the Americans with Disabilities Act and the Montana Human Rights Act. The City will not exclude persons with disabilities from participation at its meetings or otherwise deny them the City's services, programs, or activities.

Persons with disabilities requiring accommodations to participate in the City's meetings, services, programs, or activities should contact the City's ADA Coordinator, Ellie Ray, as soon as possible to allow sufficient time to arrange for the requested accommodation, at any of the following:

Phone: (406) 447- 8490

TTY Relay Service 1-800-253-4091 or 711

Email: citycommunitydevelopment@helenamt.gov

Mailing Address & Physical Location: 316 North Park Avenue, Room 445, Helena, MT 59623.

Rules of Procedure:

Good evening and welcome to the City of Helena City Commission Meeting. We appreciate your attendance and participation. To ensure our meetings are productive and respectful, we ask everyone to adhere to the following guidelines:

Decorum and Expectations:

- Please maintain respect towards the Commission, presenters, and other participants. All participants are expected to avoid using profanity or hostile language. Inappropriate behavior or continued disruptions may result in action by the Commission.

Zoom Participation Decorum:

- Please keep your microphone muted unless you are speaking to minimize background noise.
- Use the “Raise Hand” feature if you wish to speak and wait to be recognized by the chair.
- If available to you, please ensure your video is on if you are speaking, to maintain transparency and engagement.
- Participants joining by telephone may raise their hand by pressing *9 and mute/unmute themselves using *6.

Public Comment:

- Public comments will be recognized only during designated periods by the presiding officer.
- State your name for the record when recognized to speak.
- **Each speaker will be given two minutes to make their comments. At two minutes, you will be asked to begin wrapping up. Please keep comments respectful, concise, and non-repetitive.**
- Individuals may speak once per agenda item and during the general comment period at the end of the meeting.
- **Comments will first be taken from people present in the room, followed by online participants.**
- Online participants may also use the Q&A feature to submit written comments.
- **If you ask a question during public comment, it will be recorded but you likely will not receive an answer. The purpose of public comment is for you to share your thoughts on a topic, not ask questions to City staff.**
- Members of the Commission may ask clarifying questions during the comment period.
- **All comments will be recorded in the permanent record. Formal statements can be submitted via the General Public Comment form on the City’s website. Comments on public engagement pages and media are public records under MCA 2-6-1003.**

Montana’s Right to Participate and Right to Know Laws:

- In accordance with Montana’s right to participate law (MCA 2-3-103), the public is encouraged to engage in the decision-making process.
- The right to know law (MCA Article II Section 10) ensures that all meetings are open to the public and that records are accessible. We strive to maintain transparency and accountability in all our proceedings.

Public Meetings and Recordings:

- **Please be aware that all public meetings and recordings are considered public records. These records are accessible to the public at any time.**
- **By participating in this meeting, you acknowledge that your comments and participation will be part of the public record.**

Thank you for your cooperation and for contributing to a respectful and effective meeting.

City of Helena, Montana

04/18/2025

To:

Tim Burton, City Manager

From:

Renee McMahon, Human Resources Director

Subject:

Commission Pay

Present Situation:

In order to encourage candidates to run for election and to retain excellent City of Helena Commission positions, continual evaluation of Mayor and Commission wages is.

Background Information:

The City of Helena is committed to appropriately pay the Mayor and Commissioners for the time and effort involved in their public service to the City of Helena. The last salary increases received by the Mayor and Commissioners was January 2024. In order to retain competitive wages, it is important to evaluate salaries on a regular basis.

Proposal/Objective:

Consideration of the Commission to increase Mayor and Commission salaries.

Advantage:

Attract future candidates to run for election to City of Helena positions and retain quality Mayor and Commissioners who are dedicated to their civic duties to best serve our Helena community and citizens.

Notable Energy Impact:

N/A

Disadvantage:

N/A

Quasi-Judicial Item:

False

Notice of Public Hearing:

False

**Staff Recommendation/
Recommended Motion:**

Consideration of increasing Mayor and Commissioner salaries, effective January 1, 2026.

Mayor and Commissioner/Council Wages and Stipends

		January 2025		
City	Positions	Annual Salary	Annual Stipends/Allowances	Notes
City of Helena	Mayor	\$11,000	\$2,400	
	Commissioners	\$9,000	\$1,800	
City of Kalispell	Mayor	\$9,000	\$1,800	
	Commissioners	\$5,000	\$900	
City of Missoula	Mayor*	\$117,665	0	
	Council members	\$18,480	\$420	
City of Billings	Mayor	\$24,000	\$1,500	
	Council members	\$12,000	N/A unless they travel	
City of Great Falls	Mayor	\$5,616	\$2,100	
	Commissioners	\$3,744	\$2,100	
Butte/Silverbow	Mayor	N/A	\$3,054.90	
	Council members	\$7,685.14	\$1,200	
City of Bozeman	Mayor	\$40,518	\$3,600	
	Council members	\$27,012	\$2,400	40.5% increase effective 1/2024. Annual CPI increase effective January 2025.

Average:	Mayor	\$39,359.80	\$2,410.98
	Commissioners	\$12,320.19	\$1,404.00

Average without Missoula and Bozeman:	Mayor	\$9,654.00	\$2,113.73
	Commissioners	\$7,107.29	\$1,050.00

*Mayor-run entity.

City of Helena, Montana

04/03/2025

To:

Mayor Collins and the Helena City Commission

From:

Renee McMahon, Human Resources Director

Subject:

Department Budget Presentations: Human Resources

Present Situation:

Presentation of Department Budget Proposals for Fiscal Year 2026

Background Information:

N/A

Proposal/Objective:

Consider Department Budget Proposals for FY26

Advantage:

Inform Commission and Public on Department budget proposals for FY26

Notable Energy Impact:

N/A

Disadvantage:

N/A

Quasi-Judicial Item:

False

Notice of Public Hearing:

False

**Staff Recommendation/
Recommended Motion:**

Information Only

Fiscal Year 2026 Budget Discussion

Human Resources



Prepared by
Renee McMahon

April 2, 2025

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Department Introduction
Strategic Planning
Budget Review
Accomplishments
Goals
Questions



Strategic Plan Budget Priorities

Employer of Choice:

- Implement market-based pay plan.
- Offer sustainable, attractive benefits.

Outside of Base Budget Requests:

- Consideration of a recruitment module: more robust and technologically advanced module than offered through Tyler Technology.

Notable Expenditures

FY25:

- Continued work on market-based pay plan; contracted services with CMS.
- Ended legacy recruitment module. Onboarded Tyler Technology recruitment module.

FY26:

- Conclude work on market-based pay plan with CMS.
- Status quo budget.



FY26 Budget Review

- **FY25 Adopted**
 - **\$589,804**
- **FY25 Projected**
 - **\$591,176**
- **FY26 Preliminary**
 - **\$589,084**

Revenue

The HR Office does not generate revenue and is funded from the General Fund.

Notable Budget Expenditures:

- Personnel
- Contracted Services/Legal Expenses
- Recruitment Efforts
- Professional Development/Training



Human Resources Accomplishments

Accomplishments-

- *Provided 3.5% COLA to non-Union, non-elected employees.*
- *Sustained competitive insurance and benefits with a rate reduction to the City for the traditional health insurance plan.*
- *Developed a standing Compensation Committee for consideration of matters relating to employee pay and benefits.*
- *In collaboration with the Compensation Committee, developed a market-based pay plan to improve recruitment and retention.*
- *Implemented advancement plans in Public Works and Municipal Court.*
- *Stabilized the workforce – turnover and vacancy rates reduced in many departments.*
- *Offered safety-based training and internal safety audit sessions.*
 - *Awarded MMIA Bob Worthington Risk Management Achievement Individual Award.*
- *Offered leadership training: LGC Trailhead training.*
- *Implementation of the ERP HR module to include recruitment module. Actively working on online benefit enrollment.*



Human Resources Goals

Goals-

- *Implement market-based pay plan*
- *Maintain and sustain competitive and attractive benefits*
- *Continue to offer training and professional development and leadership opportunities*
- *Establish succession, advancement, and promotion tracks*
- *Review city policies, ordinances, and resolutions that support City strategic goals*
- *Continue to implement technological efficiencies for improved service delivery*



Capital Projects

Capital Projects

- N/A



Questions?



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12		
ACCOUNTS FOR:								
General Fund	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE	
10410800 Human Resources								
10410800 396004 HumRes	-254,478.00	-262,381.00	-262,381.00	-196,785.63	-262,381.00	-269,637.00	2.8%	
10410800 411000 Salwages	302,915.14	322,483.00	322,483.00	234,909.08	322,483.00	331,362.00	2.8%	
10410800 411200 Temp Sal	2,749.75	.00	.00	31.50	31.50	.00	.0%	
10410800 412000 OT	707.10	750.00	750.00	1,619.06	1,619.06	750.00	.0%	
10410800 413100 ERPension	27,354.99	29,643.00	29,643.00	21,439.64	29,643.00	30,126.00	1.6%	
10410800 414000 ER FICA	18,777.68	20,044.00	20,044.00	14,412.93	20,044.00	20,595.00	2.7%	
10410800 414100 ER FICAMed	4,391.55	4,689.00	4,689.00	3,370.74	4,689.00	4,817.00	2.7%	
10410800 414200 ERHealth	43,453.08	50,665.00	50,665.00	34,904.70	50,665.00	39,553.00	-21.9%	
10410800 414300 ERDental	1,989.32	2,332.00	2,332.00	1,486.88	2,332.00	2,332.00	.0%	
10410800 414350 ER-Lf Ins	.00	.00	.00	66.00	55.00	.00	.0%	
10410800 414400 ERWCC	1,263.95	1,579.00	1,579.00	646.59	1,579.00	1,932.00	22.4%	
10410800 414500 ERUCC	765.87	842.00	842.00	591.26	842.00	866.00	2.9%	
10410800 421000 Paper/Form	204.76	1,300.00	1,300.00	419.00	1,300.00	1,000.00	-23.1%	
10410800 421100 OffSupply	1,766.35	1,500.00	1,500.00	1,532.98	1,500.00	1,800.00	20.0%	
10410800 422800 Train Supp	56.96	.00	.00	.00	.00	.00	.0%	
10410800 422820 EmplAwrds	4,680.33	4,000.00	4,000.00	4,417.03	4,417.03	4,000.00	.0%	
10410800 424420 CmptrEquip	6,567.41	7,625.00	7,625.00	2,435.00	7,625.00	3,625.00	-52.5%	
10410800 431100 ITSCmptrMt	12,879.60	12,451.00	12,451.00	12,450.92	12,451.00	12,738.10	2.3%	
10410800 431130 Navaline	.00	351.00	351.00	351.00	351.00	3,702.03	954.7%	
10410800 431140 PostAdm	383.00	383.00	383.00	352.00	383.00	383.00	.0%	
10410800 431141 Postage	675.63	1,200.00	1,200.00	278.10	1,200.00	1,200.00	.0%	
10410800 432100 Printing	171.21	150.00	150.00	.00	150.00	150.00	.0%	
10410800 433120 DuesSubscr	1,690.00	5,200.00	5,200.00	1,668.00	5,200.00	5,200.00	.0%	
10410800 433140 Advertise	7,758.34	10,000.00	10,000.00	6,031.23	10,000.00	10,000.00	.0%	
10410800 434110 TelphneSup	1,975.00	2,370.00	2,370.00	2,370.00	2,370.00	2,370.00	.0%	
10410800 434120 CellPhone	498.72	514.00	514.00	374.61	514.00	514.00	.0%	
10410800 437140 MeetingExp	148.03	3,000.00	3,000.00	1,334.96	3,000.00	3,000.00	.0%	
10410800 438100 ReqTrain	1,500.00	3,200.00	3,200.00	2,758.03	3,200.00	3,200.00	.0%	
10410800 438140 Conference	5,465.38	5,000.00	5,000.00	.00	5,000.00	5,000.00	.0%	
10410800 439000 OthContSvc	36,158.51	57,110.00	57,110.00	34,453.43	57,110.00	57,110.00	.0%	
10410800 440615 CopierRev	2,220.96	2,288.00	2,288.00	1,716.03	2,288.00	2,445.00	6.9%	
10410800 453000 Bldg Rent	29,304.60	29,305.00	29,305.00	21,978.45	29,305.00	29,305.00	.0%	
10410800 460608 LiabIns	9,189.00	9,710.00	9,710.00	7,282.53	9,710.00	9,977.00	2.7%	
10410800 460609 FidIns	32.04	32.00	32.00	24.03	32.00	32.00	.0%	
10410800 460610 LiabDeduct	.00	88.00	88.00	65.97	88.00	.00	-100.0%	
TOTAL Human Resources	273,216.26	327,423.00	327,423.00	218,986.05	328,795.59	319,447.13	-2.4%	
TOTAL General Fund	273,216.26	327,423.00	327,423.00	218,986.05	328,795.59	319,447.13	-2.4%	
TOTAL REVENUE	-254,478.00	-262,381.00	-262,381.00	-196,785.63	-262,381.00	-269,637.00	2.8%	
TOTAL EXPENSE	527,694.26	589,804.00	589,804.00	415,771.68	591,176.59	589,084.13	-.1%	
GRAND TOTAL	273,216.26	327,423.00	327,423.00	218,986.05	328,795.59	319,447.13	-2.4%	

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Finance Review

396004 Int Svc Human Resources

10410800 396004 - Int Svc Human Resources

-269,637.00

411000 Salaries and Wages

10410800 411000 - Salaries and wages

331,362.00

412000 Overtime

10410800 412000 - Overtime

750.00

413100 ER-Penson

10410800 413100 - ER-Penson

30,126.00

414000 ER-FICA

10410800 414000 - ER-FICA

20,595.00

414100 ER-FICA/Medicare

10410800 414100 - ER-FICA/Medicare

4,817.00

414200 ER-Health/Vision Insurance

10410800 414200 - ER-Health/Vision Insurance

39,553.00

414300 ER-Dental Insurance

10410800 414300 - ER-Dental Insurance

2,332.00

414400 ER-Workers Compensation

10410800 414400 - ER-Workers Compensation

1,932.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
414500 ER-Unemployment Compensation				
10410800 414500 - ER-Unemployment Compensation				866.00
421000 Paper / Forms				
10410800 421000 - Paper / Forms				1,000.00
421100 Office Supplies				
10410800 421100 - Office Supplies				1,800.00
422820 Empl Awrds/Incentive Prgms				
10410800 422820 - Empl Awrds/Incentive Prgms				4,000.00
424420 Computer Equip and Software				
10410800 424420 - Computer Equip and Software				3,625.00 *
Toner for all printers & Fax		1.00	1,300.00	1,300.00
Laptop upgrade for HR Generalist		1.00	360.00	360.00
Docking Station		1.00	170.00	170.00
Additional Network Costs for laptop		1.00	61.00	61.00
4 Adobe Pro Subscriptions		1.00	1,026.00	1,026.00
1 named user - Mfiles		1.00	708.00	708.00
Civic HR Software Annual Fee		1.00	.00	.00
FY26 Revisiting recruitment software after more information is provided - 3/10/25 City Manager meeting				
431100 IT&S Computer Maint/Spprt				
10410800 431100 - IT&S Computer Maint/Spprt				12,738.10
431130 Navaline Support Maint				
10410800 431130 - Navaline Support Maint				3,702.03

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
431140 City-Co Bldg Postage Adm				
10410800 431140 - City-Co Bldg Postage Adm				383.00
431141 Postage				
10410800 431141 - Postage				1,200.00
432100 Printing & Duplicating				
10410800 432100 - Printing & Duplicating				150.00
433120 Dues Subscriptn Certifications				
10410800 433120 - Dues Subscriptn Certifications				5,200.00 *
Natl. SHRM Dues-ck		1.00	4,000.00	4,000.00
NPERLA Membership (3)		1.00	620.00	620.00
SHRM Dues (2)		1.00	80.00	80.00
Additional Licenses		1.00	500.00	500.00
433140 Advertising				
10410800 433140 - Advertising				10,000.00
434110 IT&S Telephone Service				
10410800 434110 - IT&S Telephone Service				2,370.00
434120 Cellular Services				
10410800 434120 - Cellular Services				514.00
437140 Travel & Meeting Expense				
10410800 437140 - Travel & Meeting Expense				3,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
438100 Required Training				
10410800 438100 - Required Training				3,200.00 *
Misc Training or Tuition Reimb		1.00	1,700.00	1,700.00
Drug Training/Supervisor		1.00	1,500.00	1,500.00
438140 Conferences				
10410800 438140 - Conferences				5,000.00 *
SHRM/MLC&T/Arbitration/Misc Conferences		1.00	2,000.00	2,000.00
Risk Conference - National Risk Association (1 pp)		1.00	3,000.00	3,000.00
439000 Other Contracted Services				
10410800 439000 - Other Contracted Services				57,110.00 *
Shredder		1.00	550.00	550.00
Legal Union Fee		1.00	3,000.00	3,000.00
Back Ground Checks		1.00	2,000.00	2,000.00
Bottled Water		1.00	360.00	360.00
HR Service Agreement (CMS) & Legal Fees (Equal Opp Audits)		1.00	51,200.00	51,200.00
440615 Copier Revolving Program				
10410800 440615 - Copier Revolving Program				2,445.00
453000 Rent of Buildings & Offices				
10410800 453000 - Rent of Buildings & Offices				29,305.00
460608 Liability Insurance				
10410800 460608 - Liability Insurance				9,977.00
460609 Fidelity Insurance				
10410800 460609 - Fidelity Insurance				32.00
TOTAL Human Resources				319,447.13
TOTAL General Fund				319,447.13

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget						
ACCOUNTS FOR: General Fund						
		TOTAL REVENUE	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
		TOTAL EXPENSE				-269,637.00
						589,084.13
	GRAND TOTAL					319,447.13

** END OF REPORT - Generated by MacLane Mills **

City of Helena, Montana

4/10/2025

To:

Mayor Collins and the Helena City Commission

From:

Sheila Danielson, Finance Director

Subject:

FY26 Budget Presentations: Non-Departmental Budgets

Present Situation:

FY26 Budget Presentation for Non-Departmental Budgets:

Loan Repayment Fund
GO Bonds
LTGO Bonds
Lighting District Funds
Copier Revolving Fund
Property/Liability Insurance Fund
Medical/Dental/Vision Funds

Background Information:

N/A

Proposal/Objective:

Consider FY26 Budget Proposals

Advantage:

Inform Commission and public on FY26 Budget Proposals

Notable Energy Impact:

N/A

Disadvantage:

N/A

Quasi-Judicial Item:

False

Notice of Public Hearing:

False

**Staff Recommendation/
Recommended Motion:**

N/A - Information only

Fiscal Year 2026 Budget Discussion

FINANCE DEPARTMENT



Prepared by
Sheila Danielson

April 30, 2025

General Admin Budgets

Loan Repayment Fund

GO Bond

LTGO Bond

Lighting Districts

Copier Revolving

Property/Liability Insurance

Employee Benefits



Loan Repayment Fund (3201)

Solar Loan Program
Estimated cash balance
in Fund at FYE:

\$126,000

FY26 Funding
\$120,000

(Recommend: Using existing
cash balance to fund program
in FY26 for 10 loans

Fund is used for
administering
Renewable Energy
Loans & has one other
long-term promissory
note in the fund.
Loans funded by
General Fund Cash
reserves and loan
repayments.



GO Bond Fund (3000)

Current Principal balance:
\$1,645,000

Annual Payments:
Approx:
\$580,000

Required Reserve:
1 annual payment

Fund is used for 2008
Parks & Rec Bond that
was refinanced in 2017.

Last payment:
Jan. 1, 2028

Funding Source:
GO Bond Levy
(2 more tax years)



LTGO Bond Fund (3001)

Current Principal balance:
\$1,033,000

Annual Payments:
Approx:
\$98,000

Required Reserve:
1 annual payment

Fund is used for 2024
Shop Boiler and Roof
Repair Bond.

Last payment:
Aug. 15, 2039

Funding Source:
Assessments to
divisions participating
in fleet services



Lighting Districts (2400)

Annual Revenue and
Expenses are
approximately:
\$1 million

Reserve:
50% of Operating &
maintenance costs

Currently 54 Lighting
Districts.

Funded by calculated
assessments to support
the cost of electricity
and maintenance of
the lights.

Final calculation may
change from estimate



Copier Revolving (6030)

Internal Service Fund

Participating
departments pay
annual cost estimate

Maintenance contracts
& copy machine
replacements paid
from fund cash
resources

Annual Cost recovery
charges: \$28,000

Maintenance
contracts: \$17,000
Paper: \$2,500
Replacement Charge:
\$8,300

Property and Liability Insurance

Estimated
FY26 Premium
Payments:
\$1.78 million

Liability: 12.5% incr.
Property*: 15% incr.
Vehicle*: 5% incr.

*Replacement values
updated each year

Internal Service Fund
for insurance

Buildings/Property
Vehicles
Liability
Fidelity

Funding Source:
Other Funds are allocated a
proportionate share of costs.



Employee Benefits

Dental Insurance (6050): (\$219,000 - personnel budget)

- City is self-funded
- No increase to employees in FY26 – Average Cost per Employee: \$48.50/mo.
- FYE 25 Estimated Ending Cash Balance: \$112,000
- FYE 26 Estimated ending cash balance: \$114,000

Vision Insurance (6052):

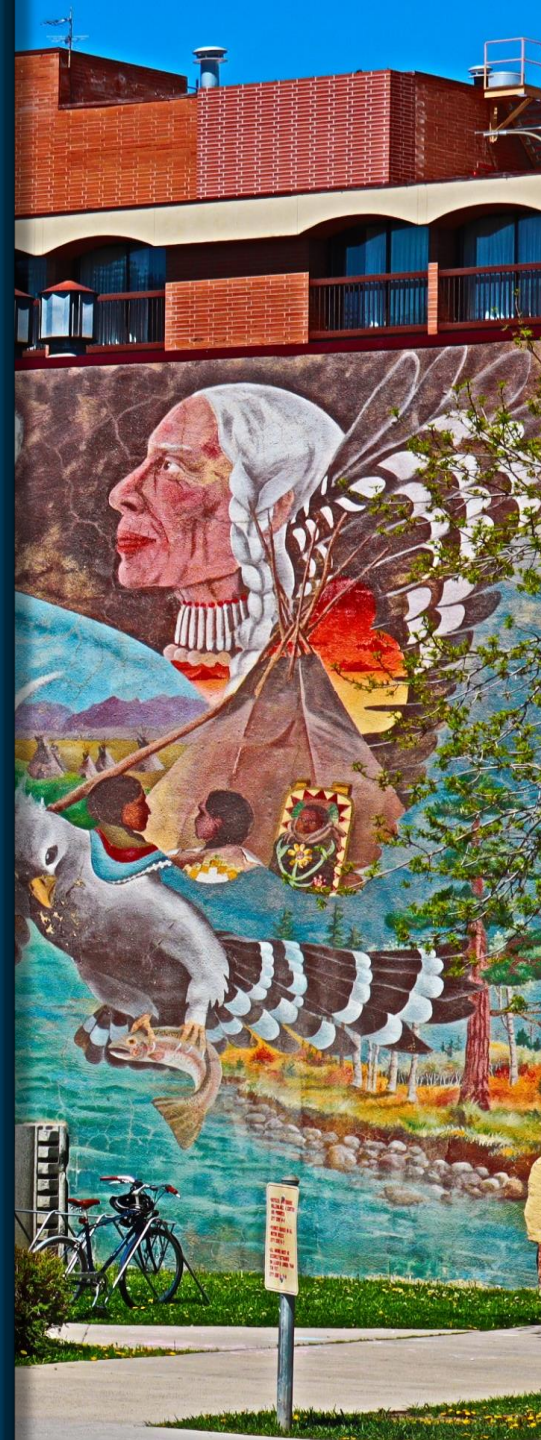
- No increase to employees in FY26 – Average Cost per Employee: \$6.82/mo.
- FYE 25 Estimated Ending Cash Balance: \$132,000
- FYE 26 Estimated ending cash balance: \$136,000

Health Insurance (6051): (\$5.84 Million (w/Vision) – personnel budget)

- No increase to employees in FY26 – Average Cost per Employee: \$1,280/mo.
- 4.5% Premium increase passed on by MMIA – absorbed by employer
- Total estimated premiums & admin fees for FY25: \$5.7 million (with estimated vacancies)
- Approximately \$450,000 re-couped from employees
- FYE 25 Estimated ending cash balance: \$262,000
- Fund is low on cash balance – payment in arrears rather than up front (to avoid periodic negative cash, will need to adjust collection strategy to “in-advance”)
- Employee appreciation costs can no longer be appropriated from this fund (approx. \$3,000)



Questions?



LOAN REPAYMENT FUND (3201)**Cash Flow Statement**

	FY22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED BUDGET	FY25 REVISED BUDGET	FY25 PROJECTED	FY26 PROPOSED
REVENUES/ CASH IN:							
Investment Earnings	594	7,401	12,592	6,000	6,000	7,200	6,000
Artisan Loan Repayment - Interest	13,384	12,473	11,601	11,521	11,521	10,629	9,627
Artisan Loan Repayments -Pincipal	30,181	31,099	31,965	32,937	32,937	32,937	33,939
Renewable Energy Loan Repayments	28,717	33,481	41,621	29,205	29,205	29,205	43,211
Transfers In	60,000	-	80,000	80,000	80,000	80,000	-
Total Revenues	132,876	84,454	177,778	159,663	159,663	159,971	92,777
EXPENDITURES / CASH OUT:							
Renewable Energy Loan Disbursements	66,367	74,458	107,581	80,000	80,000	112,000	120,000
URD Disbursements	-	-	-	-	35,000	35,000	-
Total Expenditures	66,367	74,458	107,581	80,000	115,000	147,000	120,000
Revenue Over(Under) Expenditures	66,509	9,996	70,197	79,663	44,663	12,971	(27,223)
Beginning Cash	144,266	210,775	220,771	290,968	290,968	290,968	303,939
Balance Sheet Cash Adj	-	-	-	-	-	-	-
Ending Cash	210,775	220,771	290,968	370,631	335,631	303,939	276,716
Renewable Energy						125,997	49,208
Artisan Loan						150,156	193,722
Investment Earnings						27,786	33,786

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 99		
ACCOUNTS FOR:									
Loan Repayment Fund			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE
32010000 Loan Repayments									
32010000 371010 Inv Earn			-13,494.00	-6,000.00	-6,000.00	-6,778.34	-7,200.00	-6,000.00	.0%
32010000 381062 Loan Int			-34.68	.00	.00	.00	.00	.00	.0%
32010000 381071 IntProcds			-10,584.41	-11,521.00	-11,521.00	-7,195.57	-11,521.00	-11,521.00	.0%
32010000 383100 TrfrinGenF			-80,000.00	-80,000.00	-80,000.00	-80,000.00	-80,000.00	.00	-100.0%
TOTAL Loan Repayments			-104,113.09	-97,521.00	-97,521.00	-93,973.91	-98,721.00	-17,521.00	-82.0%
TOTAL Loan Repayment Fund			-104,113.09	-97,521.00	-97,521.00	-93,973.91	-98,721.00	-17,521.00	-82.0%
TOTAL REVENUE			-104,113.09	-97,521.00	-97,521.00	-93,973.91	-98,721.00	-17,521.00	-82.0%
TOTAL EXPENSE			.00	.00	.00	.00	.00	.00	.0%
GRAND TOTAL			-104,113.09	-97,521.00	-97,521.00	-93,973.91	-98,721.00	-17,521.00	-82.0%

** END OF REPORT - Generated by Sheila Danielson **

GO BOND FUND (3000)**Cash Flow Statement**

	FY22	FY23	FY24	FY25	FY25	FY25	FY26
	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ADOPTED BUDGET</u>	<u>REVISED BUDGET</u>	<u>PROJECTED</u>	<u>PROPOSED</u>
REVENUES/ CASH IN:							
Investment Earnings	1,289	16,046	29,316	10,000	10,000	20,000	10,000
Taxes	555,356	529,718	529,124	525,000	525,000	525,000	525,000
Personal Property Tax	5,002	20,066	22,761	22,000	22,000	22,000	22,000
Penalties on Tax	781	790	789	750	750	372	500
	-	-	-	-	-	-	-
Total Revenues	562,428	566,619	581,989	557,750	557,750	567,372	557,500
EXPENDITURES / CASH OUT:							
Bond Payments - Prii	445,000	460,000	480,000	535,000	535,000	500,000	530,000
Bond Payments - Inte	105,900	92,550	78,750	129,350	129,350	64,350	49,350
Arbitrage/Agent Fees	1,100	400	400	1,500	1,500	400	500
Total Expenditures	552,000	552,950	559,150	665,850	665,850	564,750	579,850
Revenue Over(Under)	10,428	13,669	22,839	(108,100)	(108,100)	2,622	(22,350)
Beginning Cash	561,731	572,158	585,828	608,667	608,667	608,667	611,289
Balance Sheet Cash Adj	-	-	-	-	-	-	-
Ending Cash	572,158	585,828	608,667	500,567	500,567	611,289	588,939

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2025	2025	2026	PCT
General Obligation Debt		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance Review	CHANGE
30520100	General Obligation Debt Srv							
30520100	601100 Principal	480,000.00	535,000.00	535,000.00	500,000.00	500,000.00	530,000.00	-.9%
30520100	601120 Interest	78,750.00	129,350.00	129,350.00	64,350.00	64,350.00	49,350.00	-61.8%
30520100	603000 AgentFees	400.00	500.00	500.00	400.00	400.00	500.00	.0%
30520100	603110 Arbitrage	.00	1,000.00	1,000.00	.00	.00	.00	-100.0%
	TOTAL General Obligation Deb	559,150.00	665,850.00	665,850.00	564,750.00	564,750.00	579,850.00	-12.9%
	TOTAL General Obligation Deb	559,150.00	665,850.00	665,850.00	564,750.00	564,750.00	579,850.00	-12.9%
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.0%
	TOTAL EXPENSE	559,150.00	665,850.00	665,850.00	564,750.00	564,750.00	579,850.00	-12.9%
	GRAND TOTAL	559,150.00	665,850.00	665,850.00	564,750.00	564,750.00	579,850.00	-12.9%

** END OF REPORT - Generated by Sheila Danielson **

LTGO BOND FUND (3001)**Cash Flow Statement**

	FY25	FY25	FY25	FY26
	<u>ADOPTED BUDGET</u>	<u>REVISED BUDGET</u>	<u>PROJECTED</u>	<u>PROPOSED</u>
REVENUES/ CASH IN:				
Investment Earnings	-	-	25,000	15,000
Proceeds from Debt	1,000,000	1,000,000	1,033,000	-
Transfer In	100,000	100,000	100,000	100,000
	-	-	-	-
	-	-	-	-
Total Revenues	1,100,000	1,100,000	1,158,000	115,000
EXPENDITURES / CASH OUT:				
Bond Payments - Principal	67,000	67,000	-	6,000
Bond Payments - Interest	33,000	33,000	-	57,354
Arbitrage/Agent Fees	-	-	32,500	2,500
Transfer to Capital Fund	1,000,000	1,000,000	750,000	250,000
Total Expenditures	1,100,000	1,100,000	782,500	315,854
Revenue Over(Under) Expenditures	-	-	375,500	(200,854)
Beginning Cash	-	-	-	375,500
Balance Sheet Cash Adj	-	-	-	-
Ending Cash	-	-	375,500	174,646

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget					FOR PERIOD 99		
ACCOUNTS FOR:							
LTGO Bond 2024	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance Review	PCT ReviewCHANGE
30010100 LTGO Bond-Shop							
30010100 371010 Inv Earn	.00	.00	.00	-21,540.92	-25,000.00	-15,000.00	.0%
30010100 381070 DebtProcds	.00	.00	.00	-1,033,000.00	-1,033,000.00	.00	.0%
30010100 383000 Transfr In	.00	.00	.00	.00	-100,000.00	-100,000.00	.0%
30010100 482000 Transfrout	.00	.00	.00	.00	750,000.00	250,000.00	.0%
30010100 601100 Principal	.00	.00	.00	.00	.00	6,000.00	.0%
30010100 601120 Interest	.00	.00	.00	.00	.00	57,354.00	.0%
30010100 603100 DebtIssFee	.00	.00	.00	32,500.00	32,500.00	.00	.0%
30010100 603110 Arbitrage	.00	.00	.00	.00	.00	2,500.00	.0%
TOTAL LTGO Bond-Shop	.00	.00	.00	-1,022,040.92	-375,500.00	200,854.00	.0%
TOTAL LTGO Bond 2024	.00	.00	.00	-1,022,040.92	-375,500.00	200,854.00	.0%
TOTAL REVENUE	.00	.00	.00	-1,054,540.92	-1,158,000.00	-115,000.00	.0%
TOTAL EXPENSE	.00	.00	.00	32,500.00	782,500.00	315,854.00	.0%
GRAND TOTAL	.00	.00	.00	-1,022,040.92	-375,500.00	200,854.00	.0%

** END OF REPORT - Generated by Sheila Danielson **

LIGHTING DISTRICT FUNDS (2400)**Cash Flow Statement**

	FY22	FY23	FY24	FY25	FY25	FY25	FY26
	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ADOPTED BUDGET</u>	<u>REVISED BUDGET</u>	<u>PROJECTED</u>	<u>PROPOSED</u>
REVENUES:							
Special Assessments	900,150	907,082	957,778	1,015,245	1,015,245	989,618	1,049,217
Total Revenues	900,150	907,082	957,778	1,015,245	1,015,245	989,618	1,049,217
EXPENDITURES:							
Electric Utility	727,155	889,216	926,816	991,693	991,693	840,907	908,180
Internal Charges	74,358	75,271	47,926	37,104	37,104	37,104	38,839
Total Expenditures	801,513	964,487	974,743	1,028,797	1,028,797	878,011	947,019
Revenue Over(Under) Expenditures	98,638	(57,406)	(16,964)	(13,553)	(13,553)	111,607	102,198
Beginning Cash	642,354	740,992	683,586	666,621	666,621	666,621	778,228
Balance Sheet Cash Adj	-	-	-	-	-	-	-
Ending Cash	740,992	683,586	666,621	653,069	653,069	778,228	880,426

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 99		
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026	PCT
Light Maintenance Districts			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	ReviewCHANGE
2400800	Lt Dist 200								
2400800	363017	LD Dist As	-8,509.97	-9,022.00	-9,022.00	-4,545.00	-9,022.00	-9,924.00	10.0%
2400800	363047	LD Pen&Int	-1.74	.00	.00	.00	.00	.00	.0%
2400800	434230	Electricity	9,489.15	10,153.00	10,153.00	7,123.19	8,548.00	9,232.00	-9.1%
2400800	460601	CommMgrAtty	234.96	121.00	121.00	90.72	121.00	173.00	43.0%
2400800	460602	Budget	138.00	166.00	166.00	124.47	166.00	127.00	-23.5%
TOTAL Lt Dist 200			1,350.40	1,418.00	1,418.00	2,793.38	-187.00	-392.00	-127.6%
2400801	Lt Dist 201								
2400801	363017	LD Dist As	-10,759.66	-11,411.00	-11,411.00	-5,758.70	-10,145.00	-10,652.00	-6.7%
2400801	363047	LD Pen&Int	-5.07	.00	.00	.00	.00	.00	.0%
2400801	434230	Electricity	9,592.65	10,264.00	10,264.00	7,178.69	8,614.00	9,303.00	-9.4%
2400801	460601	CommMgrAtty	321.00	165.00	165.00	123.75	165.00	237.00	43.6%
2400801	460602	Budget	189.00	227.00	227.00	170.28	227.00	174.00	-23.3%
TOTAL Lt Dist 201			-662.08	-755.00	-755.00	1,714.02	-1,139.00	-938.00	24.2%
2400802	Lt Dist 202								
2400802	363017	LD Dist As	-3,020.89	-3,202.00	-3,202.00	-1,533.34	-3,000.00	-3,750.00	17.1%
2400802	363047	LD Pen&Int	.00	.00	.00	-1.72	-2.00	.00	.0%
2400802	434230	Electricity	3,147.44	3,368.00	3,368.00	2,347.71	2,817.00	3,042.00	-9.7%
2400802	460601	CommMgrAtty	87.00	45.00	45.00	33.75	45.00	64.00	42.2%
2400802	460602	Budget	51.00	61.00	61.00	45.72	61.00	47.00	-23.0%
TOTAL Lt Dist 202			264.55	272.00	272.00	892.12	-79.00	-597.00	-319.5%
2400803	Lt Dist 203								
2400803	363017	LD Dist As	-3,273.42	-3,473.00	-3,473.00	-2,269.41	-3,618.00	-3,799.00	9.4%
2400803	363047	LD Pen&Int	-3.37	.00	.00	.00	.00	.00	.0%
2400803	434230	Electricity	3,416.34	3,655.00	3,655.00	2,566.45	3,080.00	3,326.00	-9.0%
2400803	460601	CommMgrAtty	129.96	67.00	67.00	50.22	67.00	96.00	43.3%
2400803	460602	Budget	77.04	92.00	92.00	69.03	92.00	71.00	-22.8%
TOTAL Lt Dist 203			346.55	341.00	341.00	416.29	-379.00	-306.00	-189.7%
2400804	Lt Dist 204								
2400804	363017	LD Dist As	-23,468.65	-24,908.00	-24,908.00	-12,573.41	-23,965.00	-25,163.00	1.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 99		
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026	PCT
			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	ReviewCHANGE
Light Maintenance Districts									
2400804	363047	LD Pen&Int	-29.43	.00	.00	-14.49	-15.00	.00	.0%
2400804	434230	Electricity	23,152.91	24,774.00	24,774.00	17,223.77	20,669.00	22,323.00	-9.9%
2400804	460601	ComMgrAtty	477.96	246.00	246.00	184.50	246.00	352.00	43.1%
2400804	460602	Budget	282.00	338.00	338.00	253.53	338.00	259.00	-23.4%
TOTAL Lt Dist 204			414.79	450.00	450.00	5,073.90	-2,727.00	-2,229.00	-595.3%
2400805 Lt Dist 205									
2400805	363017	LD Dist As	-15,491.26	-16,584.00	-16,584.00	-7,338.13	-15,540.00	-15,695.00	-5.4%
2400805	363047	LD Pen&Int	-153.82	.00	.00	-125.55	-130.00	.00	.0%
2400805	434230	Electricity	15,471.82	16,555.00	16,555.00	11,492.08	13,790.00	14,893.00	-10.0%
2400805	460601	ComMgrAtty	261.00	134.00	134.00	100.53	134.00	192.00	43.3%
2400805	460602	Budget	153.96	184.00	184.00	137.97	184.00	141.00	-23.4%
TOTAL Lt Dist 205			241.70	289.00	289.00	4,266.90	-1,562.00	-469.00	-262.3%
2400806 Lt Dist 206									
2400806	363017	LD Dist As	-2,951.44	-3,129.00	-3,129.00	-1,747.68	-3,690.00	-4,059.00	29.7%
2400806	434230	Electricity	3,145.62	3,366.00	3,366.00	2,347.52	2,817.00	3,042.00	-9.6%
2400806	460601	ComMgrAtty	87.00	45.00	45.00	33.75	45.00	64.00	42.2%
2400806	460602	Budget	51.00	61.00	61.00	45.72	61.00	47.00	-23.0%
TOTAL Lt Dist 206			332.18	343.00	343.00	679.31	-767.00	-906.00	-364.1%
2400807 Lt Dist 207									
2400807	363017	LD Dist As	-7,622.77	-8,085.00	-8,085.00	-3,774.59	-6,972.00	-7,321.00	-9.4%
2400807	363047	LD Pen&Int	-4.59	.00	.00	.00	.00	.00	.0%
2400807	434230	Electricity	6,728.78	7,200.00	7,200.00	5,025.08	6,030.00	6,512.00	-9.6%
2400807	460601	ComMgrAtty	191.04	98.00	98.00	73.53	98.00	141.00	43.9%
2400807	460602	Budget	113.04	135.00	135.00	101.25	135.00	103.00	-23.7%
TOTAL Lt Dist 207			-594.50	-652.00	-652.00	1,425.27	-709.00	-565.00	-13.3%
2400808 Lt Dist 208									
2400808	363017	LD Dist As	-1,438.05	-1,525.00	-1,525.00	-792.87	-1,312.00	-1,378.00	-9.6%
2400808	363047	LD Pen&Int	-.71	.00	.00	.00	.00	.00	.0%
2400808	434230	Electricity	1,258.26	1,346.00	1,346.00	939.05	1,127.00	1,217.00	-9.6%
2400808	460601	ComMgrAtty	35.04	18.00	18.00	13.50	18.00	26.00	44.4%
2400808	460602	Budget	20.04	25.00	25.00	18.72	25.00	19.00	-24.0%
TOTAL Lt Dist 208			-125.42	-136.00	-136.00	178.40	-142.00	-116.00	-14.7%
2400809 Lt Dist 209									
2400809	363017	LD Dist As	-31,875.51	-33,879.00	-33,879.00	-14,724.98	-26,120.00	-27,426.00	-19.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 99		
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026	PCT
Light Maintenance Districts			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	Review
									CHANGE
2400809	363047	LD Pen&Int	-85.90	.00	.00	.00	.00	.00	.0%
2400809	434230	Electricity	27,168.77	29,071.00	29,071.00	20,222.74	24,267.00	26,208.00	-9.8%
2400809	460601	ComMgrAtty	521.04	268.00	268.00	200.97	268.00	384.00	43.3%
2400809	460602	Budget	306.96	369.00	369.00	276.75	369.00	282.00	-23.6%
TOTAL Lt Dist 209			-3,964.64	-4,171.00	-4,171.00	5,975.48	-1,216.00	-552.00	-86.8%
2400810 Lt Dist 210									
2400810	363017	LD Dist As	-2,013.71	-2,140.00	-2,140.00	-1,076.85	-2,013.00	-2,114.00	-1.2%
2400810	363047	LD Pen&Int	-5.37	.00	.00	-4.83	-5.00	.00	.0%
2400810	434230	Electricity	1,886.85	2,019.00	2,019.00	1,408.40	1,690.00	1,825.00	-9.6%
2400810	460601	ComMgrAtty	51.96	27.00	27.00	20.25	27.00	38.00	40.7%
2400810	460602	Budget	30.96	37.00	37.00	27.72	37.00	28.00	-24.3%
TOTAL Lt Dist 210			-49.31	-57.00	-57.00	374.69	-264.00	-223.00	291.2%
2400811 Lt Dist 211									
2400811	363017	LD Dist As	-10,450.45	-11,085.00	-11,085.00	-6,339.86	-10,162.00	-10,670.00	-3.7%
2400811	363047	LD Pen&Int	-7.08	.00	.00	-2.35	-2.50	.00	.0%
2400811	434230	Electricity	9,557.77	10,227.00	10,227.00	7,184.39	8,621.00	9,311.00	-9.0%
2400811	460601	ComMgrAtty	356.04	183.00	183.00	137.25	183.00	263.00	43.7%
2400811	460602	Budget	210.00	252.00	252.00	189.00	252.00	193.00	-23.4%
TOTAL Lt Dist 211			-333.72	-423.00	-423.00	1,168.43	-1,108.50	-903.00	113.5%
2400812 Lt Dist 212									
2400812	363017	LD Dist As	-6,227.94	-6,602.00	-6,602.00	-2,562.09	-5,124.00	-5,636.00	-14.6%
2400812	434230	Electricity	5,536.62	5,924.00	5,924.00	4,132.05	4,958.00	5,355.00	-9.6%
2400812	460601	ComMgrAtty	78.00	40.00	40.00	29.97	40.00	58.00	45.0%
2400812	460602	Budget	45.96	55.00	55.00	41.22	55.00	42.00	-23.6%
TOTAL Lt Dist 212			-567.36	-583.00	-583.00	1,641.15	-71.00	-181.00	-69.0%
2400813 Lt Dist 213									
2400813	363017	LD Dist As	-7,185.89	-7,621.00	-7,621.00	-4,368.24	-8,490.00	-8,915.00	17.0%
2400813	363047	LD Pen&Int	-4.09	.00	.00	.00	.00	.00	.0%
2400813	434230	Electricity	8,294.02	8,875.00	8,875.00	6,169.89	7,404.00	7,996.00	-9.9%
2400813	460601	ComMgrAtty	156.00	80.00	80.00	60.03	80.00	115.00	43.8%
2400813	460602	Budget	92.04	111.00	111.00	83.25	111.00	85.00	-23.4%
TOTAL Lt Dist 213			1,352.08	1,445.00	1,445.00	1,944.93	-895.00	-719.00	-149.8%
2400814 Lt Dist 214									
2400814	363017	LD Dist As	-9,568.40	-10,145.00	-10,145.00	-5,905.24	-9,780.00	-10,269.00	1.2%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 99		
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026	PCT
Light Maintenance Districts			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	ReviewCHANGE
2400814	363047	LD Pen&Int	-2.03	.00	.00	-5.28	-5.50	.00	.0%
2400814	434230	Electricity	9,054.74	9,689.00	9,689.00	6,779.11	8,135.00	8,786.00	-9.3%
2400814	460601	ComMgrAtty	294.96	152.00	152.00	114.03	152.00	218.00	43.4%
2400814	460602	Budget	174.00	209.00	209.00	156.78	209.00	160.00	-23.4%
TOTAL Lt Dist 214			-46.73	-95.00	-95.00	1,139.40	-1,289.50	-1,105.00	1063.2%
2400815	Lt Dist 215								
2400815	363017	LD Dist As	-3,932.43	-4,179.00	-4,179.00	-2,141.59	-3,675.00	-3,859.00	-7.7%
2400815	363047	LD Pen&Int	-10.19	.00	.00	.00	.00	.00	.0%
2400815	434230	Electricity	3,686.24	3,944.00	3,944.00	2,742.16	3,291.00	3,554.00	-9.9%
2400815	460601	ComMgrAtty	69.00	36.00	36.00	27.00	36.00	51.00	41.7%
2400815	460602	Budget	41.04	49.00	49.00	36.72	49.00	38.00	-22.4%
TOTAL Lt Dist 215			-146.34	-150.00	-150.00	664.29	-299.00	-216.00	44.0%
2400816	Lt Dist 216								
2400816	363017	LD Dist As	-5,144.77	-5,464.00	-5,464.00	-2,844.84	-5,081.00	-5,335.00	-2.4%
2400816	363047	LD Pen&Int	-10.15	.00	.00	-6.36	-6.50	.00	.0%
2400816	434230	Electricity	5,189.83	5,553.00	5,553.00	3,853.38	4,624.00	4,994.00	-10.1%
2400816	460601	ComMgrAtty	78.00	40.00	40.00	29.97	40.00	58.00	45.0%
2400816	460602	Budget	45.96	55.00	55.00	41.22	55.00	42.00	-23.6%
TOTAL Lt Dist 216			158.87	184.00	184.00	1,073.37	-368.50	-241.00	-231.0%
2400817	Lt Dist 217								
2400817	363017	LD Dist As	-15,558.98	-16,507.00	-16,507.00	-7,765.19	-14,776.00	-15,515.00	-6.0%
2400817	363047	LD Pen&Int	-13.72	.00	.00	.00	.00	.00	.0%
2400817	434230	Electricity	14,735.47	15,767.00	15,767.00	10,968.16	13,162.00	14,215.00	-9.8%
2400817	460601	ComMgrAtty	278.04	143.00	143.00	107.28	143.00	205.00	43.4%
2400817	460602	Budget	164.04	197.00	197.00	147.78	197.00	150.00	-23.9%
TOTAL Lt Dist 217			-395.15	-400.00	-400.00	3,458.03	-1,274.00	-945.00	136.3%
2400818	Lt Dist 218								
2400818	363017	LD Dist As	-6,647.86	-7,047.00	-7,047.00	-3,777.81	-6,155.00	-6,463.00	-8.3%
2400818	434230	Electricity	6,188.26	6,621.00	6,621.00	4,593.25	5,512.00	5,953.00	-10.1%
2400818	460601	ComMgrAtty	87.00	45.00	45.00	33.75	45.00	64.00	42.2%
2400818	460602	Budget	51.00	61.00	61.00	45.72	61.00	47.00	-23.0%
TOTAL Lt Dist 218			-321.60	-320.00	-320.00	894.91	-537.00	-399.00	24.7%
2400819	Lt Dist 219								
2400819	363017	LD Dist As	-19,667.06	-20,930.00	-20,930.00	-7,253.80	-16,086.00	-16,488.00	-21.2%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 99	
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026
Light Maintenance Districts			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance
								PCT Review
								CHANGE
2400819	363047	LD Pen&Int	-78.00	.00	.00	.00	.00	.00
2400819	434230	Electricity	15,823.40	16,931.00	16,931.00	11,743.09	14,092.00	15,219.00
2400819	460601	ComMgrAtty	330.00	170.00	170.00	127.53	170.00	244.00
2400819	460602	Budget	194.04	234.00	234.00	175.50	234.00	179.00
TOTAL Lt Dist 219			-3,397.62	-3,595.00	-3,595.00	4,792.32	-1,590.00	-846.00
								-76.5%
2400820	Lt Dist 220							
2400820	363017	LD Dist As	-29,617.24	-31,403.00	-31,403.00	-16,099.34	-28,011.00	-28,011.00
2400820	363047	LD Pen&Int	-8.33	.00	.00	.00	.00	.00
2400820	434230	Electricity	25,947.78	27,764.00	27,764.00	19,289.01	23,147.00	24,999.00
2400820	460601	ComMgrAtty	365.04	188.00	188.00	141.03	188.00	269.00
2400820	460602	Budget	215.04	258.00	258.00	193.50	258.00	197.00
TOTAL Lt Dist 220			-3,097.71	-3,193.00	-3,193.00	3,524.20	-4,418.00	-2,546.00
								-20.3%
2400821	Lt Dist 221							
2400821	363017	LD Dist As	-21,450.73	-22,770.00	-22,770.00	-9,755.27	-18,975.00	-19,924.00
2400821	363047	LD Pen&Int	-30.28	.00	.00	.00	.00	.00
2400821	434230	Electricity	19,201.28	20,545.00	20,545.00	14,236.38	17,084.00	18,451.00
2400821	460601	ComMgrAtty	261.00	134.00	134.00	100.53	134.00	192.00
2400821	460602	Budget	153.96	184.00	184.00	137.97	184.00	141.00
TOTAL Lt Dist 221			-1,864.77	-1,907.00	-1,907.00	4,719.61	-1,573.00	-1,140.00
								-40.2%
2400822	Lt Dist 222							
2400822	363017	LD Dist As	-88,953.50	-94,327.00	-94,327.00	-60,902.72	-107,034.00	-112,386.00
2400822	363047	LD Pen&Int	-35.30	.00	.00	.00	.00	.00
2400822	434230	Electricity	68,843.67	73,663.00	73,663.00	56,161.84	67,394.00	72,786.00
2400822	460601	ComMgrAtty	999.00	621.00	621.00	465.75	621.00	891.00
2400822	460602	Budget	588.96	854.00	854.00	640.53	854.00	654.00
TOTAL Lt Dist 222			-18,557.17	-19,189.00	-19,189.00	-3,634.60	-38,165.00	-38,055.00
								98.3%
2400823	Lt Dist 223							
2400823	363017	LD Dist As	-10,516.98	-11,173.00	-11,173.00	-6,098.52	-11,173.00	-11,732.00
2400823	363047	LD Pen&Int	-23.94	.00	.00	.00	.00	.00
2400823	434230	Electricity	10,467.89	11,201.00	11,201.00	7,868.47	9,442.00	10,197.00
2400823	460601	ComMgrAtty	381.96	197.00	197.00	147.78	197.00	282.00
2400823	460602	Budget	225.00	270.00	270.00	202.50	270.00	207.00
								5.0%
								.0%
								-9.0%
								43.1%
								-23.3%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 99		
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026	PCT
Light Maintenance Districts			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	ReviewCHANGE
TOTAL Lt Dist 223			533.93	495.00	495.00	2,120.23	-1,264.00	-1,046.00	-311.3%
2400824	Lt Dist 224								
2400824	363017	LD Dist As	-21,863.13	-23,312.00	-23,312.00	-6,286.29	-19,318.00	-20,284.00	-13.0%
2400824	363047	LD Pen&Int	-129.19	.00	.00	.00	.00	.00	.0%
2400824	434230	Electricity	17,715.26	18,955.00	18,955.00	13,132.42	15,759.00	17,020.00	-10.2%
2400824	460601	ComMgrAtty	312.96	161.00	161.00	120.78	161.00	231.00	43.5%
2400824	460602	Budget	183.96	221.00	221.00	165.78	221.00	169.00	-23.5%
TOTAL Lt Dist 224			-3,780.14	-3,975.00	-3,975.00	7,132.69	-3,177.00	-2,864.00	-27.9%
2400825	Lt Dist 225								
2400825	363017	LD Dist As	-37,011.86	-39,286.00	-39,286.00	-13,744.73	-27,100.00	-28,455.00	-27.6%
2400825	363047	LD Pen&Int	-50.16	.00	.00	.00	.00	.00	.0%
2400825	434230	Electricity	15,849.10	16,959.00	16,959.00	11,777.43	14,133.00	15,264.00	-10.0%
2400825	460601	ComMgrAtty	104.04	54.00	54.00	40.50	54.00	77.00	42.6%
2400825	460602	Budget	60.96	74.00	74.00	55.53	74.00	56.00	-24.3%
TOTAL Lt Dist 225			-21,047.92	-22,199.00	-22,199.00	-1,871.27	-12,839.00	-13,058.00	-41.2%
2400826	Lt Dist 226								
2400826	363017	LD Dist As	-7,225.04	-7,666.00	-7,666.00	-2,730.77	-5,395.00	-5,395.00	-29.6%
2400826	363047	LD Pen&Int	-6.68	.00	.00	-2.69	-3.00	.00	.0%
2400826	434230	Electricity	8,644.86	9,250.00	9,250.00	6,525.19	7,830.00	8,456.00	-8.6%
2400826	460601	ComMgrAtty	372.96	192.00	192.00	144.00	192.00	276.00	43.8%
2400826	460602	Budget	219.96	264.00	264.00	198.00	264.00	202.00	-23.5%
TOTAL Lt Dist 226			2,006.06	2,040.00	2,040.00	4,133.73	2,888.00	3,539.00	73.5%
2400827	Lt Dist 164								
2400827	363017	LD Dist As	-3,229.31	-18,850.00	-18,850.00	-2,127.04	-3,778.00	-3,967.00	-79.0%
2400827	363047	LD Pen&Int	-12.38	.00	.00	-5.10	-5.00	.00	.0%
2400827	434230	Electricity	4,445.48	4,757.00	4,757.00	3,372.12	4,047.00	4,371.00	-8.1%
2400827	460601	ComMgrAtty	339.00	174.00	174.00	130.50	174.00	250.00	43.7%
2400827	460602	Budget	200.04	240.00	240.00	180.00	240.00	183.00	-23.8%
TOTAL Lt Dist 164			1,742.83	-13,679.00	-13,679.00	1,550.48	678.00	837.00	-106.1%
2400828	Lt Dist 173								
2400828	363017	LD Dist As	-12,107.51	-53,895.00	-53,895.00	-5,073.17	-10,500.00	-11,025.00	-79.5%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget								FOR PERIOD 99	
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026	PCT
Light Maintenance Districts			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	ReviewCHANGE
2400828	363047	LD Pen&Int	-14.10	.00	.00	-5.49	-5.50	.00	.0%
2400828	434230	Electricity	15,466.03	16,549.00	16,549.00	11,717.37	14,061.00	15,186.00	-8.2%
2400828	460601	ComMgrAtty	1,016.04	523.00	523.00	392.22	523.00	750.00	43.4%
2400828	460602	Budget	599.04	719.00	719.00	539.28	719.00	550.00	-23.5%
TOTAL Lt Dist 173			4,959.50	-36,104.00	-36,104.00	7,570.21	4,797.50	5,461.00	-115.1%
2400829 Lt Dist 192									
2400829	363017	LD Dist As	-4,094.34	-4,489.00	-4,489.00	-2,550.73	-5,020.00	-6,024.00	34.2%
2400829	363047	LD Pen&Int	-6.83	.00	.00	-1.24	-1.25	.00	.0%
2400829	434230	Electricity	5,653.61	6,049.00	6,049.00	4,356.76	5,228.00	5,646.00	-6.7%
2400829	460601	ComMgrAtty	459.96	237.00	237.00	177.75	237.00	340.00	43.5%
2400829	460602	Budget	270.96	326.00	326.00	244.53	326.00	249.00	-23.6%
TOTAL Lt Dist 192			2,283.36	2,123.00	2,123.00	2,227.07	769.75	211.00	-90.1%
2400830 Lt Dist 193									
2400830	363017	LD Dist As	-1,219.43	-48,445.00	-48,445.00	-2,285.08	-3,595.00	-8,000.00	-83.5%
2400830	363047	LD Pen&Int	-2.68	.00	.00	-.29	-.50	.00	.0%
2400830	434230	Electricity	2,755.84	2,949.00	2,949.00	5,893.37	7,072.00	7,638.00	159.0%
2400830	460601	ComMgrAtty	69.00	36.00	36.00	27.00	36.00	51.00	41.7%
2400830	460602	Budget	41.04	49.00	49.00	36.72	49.00	38.00	-22.4%
TOTAL Lt Dist 193			1,643.77	-45,411.00	-45,411.00	3,671.72	3,561.50	-273.00	-99.4%
2400831 Lt Dist 264									
2400831	363017	LD Dist As	-35,295.82	-46,022.00	-46,022.00	-26,393.68	-41,321.00	-43,387.00	-5.7%
2400831	363047	LD Pen&Int	-82.45	.00	.00	-42.16	-42.00	.00	.0%
2400831	434230	Electricity	41,323.28	44,216.00	44,216.00	31,168.76	37,403.00	40,395.00	-8.6%
2400831	460601	ComMgrAtty	1,025.04	527.00	527.00	395.28	527.00	756.00	43.5%
2400831	460602	Budget	604.96	725.00	725.00	543.78	725.00	555.00	-23.4%
TOTAL Lt Dist 264			7,575.01	-554.00	-554.00	5,671.98	-2,708.00	-1,681.00	203.4%
2400832 Lt Dist 269									
2400832	363017	LD Dist As	-22,616.31	-44,085.00	-44,085.00	-12,551.61	-24,100.00	-25,305.00	-42.6%
2400832	363047	LD Pen&Int	-29.38	.00	.00	-16.06	-16.00	.00	.0%
2400832	434230	Electricity	22,778.32	24,373.00	24,373.00	17,055.41	20,466.00	22,103.00	-9.3%
2400832	460601	ComMgrAtty	789.96	406.00	406.00	304.47	406.00	583.00	43.6%
2400832	460602	Budget	465.96	559.00	559.00	419.22	559.00	428.00	-23.4%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 99			
ACCOUNTS FOR:									
Light Maintenance Districts			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE
TOTAL Lt Dist 269			1,388.55	-18,747.00	-18,747.00	5,211.43	-2,685.00	-2,191.00	-88.3%
2400833	Lt Dist 304								
2400833	363017	LD Dist As	-5,655.14	-63,924.00	-63,924.00	-4,459.55	-9,000.00	-9,450.00	-85.2%
2400833	363047	LD Pen&Int	-13.77	.00	.00	-8.95	-9.00	.00	.0%
2400833	434230	Electricity	8,659.52	9,266.00	9,266.00	6,549.41	7,859.00	8,488.00	-8.4%
2400833	460601	ComMgrAtty	321.00	165.00	165.00	123.75	165.00	237.00	43.6%
2400833	460602	Budget	189.00	227.00	227.00	170.28	227.00	174.00	-23.3%
TOTAL Lt Dist 304			3,500.61	-54,266.00	-54,266.00	2,374.94	-758.00	-551.00	-99.0%
2400834	Lt Dist 306								
2400834	363017	LD Dist As	-59,633.53	-6,516.00	-6,516.00	-38,933.53	-73,650.00	-77,333.00	1086.8%
2400834	363047	LD Pen&Int	-126.56	.00	.00	-52.99	-53.00	.00	.0%
2400834	434230	Electricity	73,423.52	78,563.00	78,563.00	55,131.33	66,158.00	71,451.00	-9.1%
2400834	460601	ComMgrAtty	2,929.56	1,504.00	1,504.00	1,127.97	1,504.00	2,159.00	43.6%
2400834	460602	Budget	1,725.72	2,077.00	2,077.00	1,557.72	2,077.00	1,585.00	-23.7%
TOTAL Lt Dist 306			18,318.71	75,628.00	75,628.00	18,830.50	-3,964.00	-2,138.00	-102.8%
2400835	Lt Dist 351								
2400835	363017	LD Dist As	-17,747.65	-37,501.00	-37,501.00	-9,749.69	-18,275.00	-19,189.00	-48.8%
2400835	363047	LD Pen&Int	-34.94	.00	.00	-2.39	-2.50	.00	.0%
2400835	434230	Electricity	17,941.34	19,197.00	19,197.00	13,382.66	16,059.00	17,344.00	-9.7%
2400835	460601	ComMgrAtty	495.00	255.00	255.00	191.25	255.00	365.00	43.1%
2400835	460602	Budget	291.96	350.00	350.00	262.53	350.00	268.00	-23.4%
TOTAL Lt Dist 351			945.71	-17,699.00	-17,699.00	4,084.36	-1,613.50	-1,212.00	-93.2%
2400836	Lt Dist 357								
2400836	363017	LD Dist As	-50,773.57	-50,984.00	-50,984.00	-34,279.90	-63,375.00	-63,375.00	24.3%
2400836	363047	LD Pen&Int	-70.53	.00	.00	-38.17	-38.00	.00	.0%
2400836	434230	Electricity	44,796.72	47,932.00	47,932.00	34,072.63	40,887.00	44,158.00	-7.9%
2400836	460601	ComMgrAtty	2,849.04	1,465.00	1,465.00	1,098.72	1,465.00	2,102.00	43.5%
2400836	460602	Budget	1,679.04	2,016.00	2,016.00	1,512.00	2,016.00	1,542.00	-23.5%
TOTAL Lt Dist 357			-1,519.30	429.00	429.00	2,365.28	-19,045.00	-15,573.00	-3730.1%
2400837	Lt Dist 358								
2400837	363017	LD Dist As	-4,229.12	-15,978.00	-15,978.00	-2,462.47	-4,825.00	-6,031.00	-62.3%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget								FOR PERIOD 99	
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026	PCT
Light Maintenance Districts			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	ReviewCHANGE
2400837	363047	LD Pen&Int	-6.05	.00	.00	-4.20	-4.00	.00	.0%
2400837	434230	Electricity	5,592.77	5,984.00	5,984.00	4,245.63	5,095.00	5,503.00	-8.0%
2400837	460601	ComMgrAtty	408.00	210.00	210.00	157.50	210.00	301.00	43.3%
2400837	460602	Budget	240.96	289.00	289.00	216.72	289.00	221.00	-23.5%
TOTAL Lt Dist 358			2,006.56	-9,495.00	-9,495.00	2,153.18	765.00	-6.00	-99.9%
2400838	Lt Dist 359								
2400838	363017	LD Dist As	-45,652.37	-12,345.00	-12,345.00	-24,040.89	-42,975.00	-53,719.00	335.1%
2400838	363047	LD Pen&Int	-50.90	.00	.00	-19.02	-19.00	.00	.0%
2400838	434230	Electricity	66,899.62	71,583.00	71,583.00	47,433.47	56,920.00	61,474.00	-14.1%
2400838	460601	ComMgrAtty	1,268.04	652.00	652.00	488.97	652.00	936.00	43.6%
2400838	460602	Budget	747.00	897.00	897.00	672.75	897.00	686.00	-23.5%
TOTAL Lt Dist 359			23,211.39	60,787.00	60,787.00	24,535.28	15,475.00	9,377.00	-84.6%
2400839	Lt Dist 359A								
2400839	363017	LD Dist As	-3,147.28	-24,004.00	-24,004.00	-2,435.29	-4,860.00	-5,103.00	-78.7%
2400839	363047	LD Pen&Int	-11.76	.00	.00	-1.46	-1.50	.00	.0%
2400839	434230	Electricity	4,070.36	4,355.00	4,355.00	3,096.91	3,716.00	4,013.00	-7.9%
2400839	460601	ComMgrAtty	303.96	156.00	156.00	117.00	156.00	224.00	43.6%
2400839	460602	Budget	179.04	215.00	215.00	161.28	215.00	165.00	-23.3%
TOTAL Lt Dist 359A			1,394.32	-19,278.00	-19,278.00	938.44	-774.50	-701.00	-96.4%
2400840	Lt Dist 360								
2400840	363017	LD Dist As	-43,338.99	-12,849.00	-12,849.00	-27,911.44	-52,500.00	-55,125.00	329.0%
2400840	363047	LD Pen&Int	-77.93	.00	.00	-29.25	-29.00	.00	.0%
2400840	434230	Electricity	45,714.34	48,914.00	48,914.00	34,648.17	41,578.00	44,904.00	-8.2%
2400840	460601	ComMgrAtty	2,849.04	1,465.00	1,465.00	1,098.72	1,465.00	2,102.00	43.5%
2400840	460602	Budget	1,678.04	2,016.00	2,016.00	1,512.00	2,016.00	1,542.00	-23.5%
TOTAL Lt Dist 360			6,824.50	39,546.00	39,546.00	9,318.20	-7,470.00	-6,577.00	-116.6%
2400841	Lt Dist 361								
2400841	363017	LD Dist As	-41,543.52	-3,349.00	-3,349.00	-25,375.82	-36,750.00	-38,588.00	1052.2%
2400841	363047	LD Pen&Int	-45.72	.00	.00	-20.28	-20.00	.00	.0%
2400841	434230	Electricity	34,307.02	36,709.00	36,709.00	25,839.98	31,008.00	33,489.00	-8.8%
2400841	460601	ComMgrAtty	1,641.96	844.00	844.00	632.97	844.00	1,211.00	43.5%
2400841	460602	Budget	966.96	1,162.00	1,162.00	871.47	1,162.00	889.00	-23.5%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 99			
ACCOUNTS FOR:									
Light Maintenance Districts		2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE	
TOTAL Lt Dist 361		-4,673.30	35,366.00	35,366.00	1,948.32	-3,756.00	-2,999.00	-108.5%	
2400842 Lt Dist 362									
2400842	363017	LD Dist As	-60,244.73	-1,460.00	-1,460.00	-31,477.08	-61,600.00	-64,680.00	4330.1%
2400842	363047	LD Pen&Int	-61.11	.00	.00	-9.77	-10.00	.00	.0%
2400842	434230	Electricity	56,389.57	60,337.00	60,337.00	42,549.74	51,060.00	55,145.00	-8.6%
2400842	460601	CommMgrAtty	2,640.00	1,358.00	1,358.00	1,018.53	1,358.00	1,948.00	43.4%
2400842	460602	Budget	1,556.04	1,869.00	1,869.00	1,401.75	1,869.00	1,429.00	-23.5%
TOTAL Lt Dist 362		279.77	62,104.00	62,104.00	13,483.17	-7,323.00	-6,158.00	-109.9%	
2400843 Lt Dist 362A									
2400843	363017	LD Dist As	-15,056.19	-2,963.00	-2,963.00	-7,987.51	-13,960.00	-14,658.00	394.7%
2400843	363047	LD Pen&Int	-17.45	.00	.00	-19.90	-20.00	.00	.0%
2400843	434230	Electricity	13,565.32	14,515.00	14,515.00	10,097.63	12,117.00	13,086.00	-9.8%
2400843	460601	CommMgrAtty	321.00	165.00	165.00	123.75	165.00	237.00	43.6%
2400843	460602	Budget	189.00	227.00	227.00	170.28	227.00	174.00	-23.3%
TOTAL Lt Dist 362A		-998.32	11,944.00	11,944.00	2,384.25	-1,471.00	-1,161.00	-109.7%	
2400844 Lt Dist 363									
2400844	363017	LD Dist As	-6,142.05	-1,880.00	-1,880.00	-3,400.24	-6,890.00	-7,235.00	284.8%
2400844	363047	LD Pen&Int	-5.21	.00	.00	.00	.00	.00	.0%
2400844	434230	Electricity	6,535.02	6,992.00	6,992.00	4,899.08	5,879.00	6,349.00	-9.2%
2400844	460601	CommMgrAtty	294.96	152.00	152.00	114.03	152.00	218.00	43.4%
2400844	460602	Budget	174.00	209.00	209.00	156.78	209.00	160.00	-23.4%
TOTAL Lt Dist 363		856.72	5,473.00	5,473.00	1,769.65	-650.00	-508.00	-109.3%	
2400845 Lt Dist 364									
2400845	363017	LD Dist As	-14,757.98	-3,704.00	-3,704.00	-8,874.85	-17,040.00	-17,892.00	383.0%
2400845	363047	LD Pen&Int	-20.01	.00	.00	-3.67	-3.75	.00	.0%
2400845	434230	Electricity	15,689.01	16,787.00	16,787.00	11,805.98	14,167.00	15,300.00	-8.9%
2400845	460601	CommMgrAtty	695.04	357.00	357.00	267.75	357.00	513.00	43.7%
2400845	460602	Budget	408.96	492.00	492.00	369.00	492.00	376.00	-23.6%
TOTAL Lt Dist 364		2,015.02	13,932.00	13,932.00	3,564.21	-2,027.75	-1,703.00	-112.2%	
2400846 Lt Dist 364A									
2400846	363017	LD Dist As	-11,626.88	-4,347.00	-4,347.00	-6,137.34	-11,825.00	-12,416.00	185.6%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 99	
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026
Light Maintenance Districts			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance Review
								PCT
								CHANGE
2400846	363047	LD Pen&Int	-19.80	.00	.00	.00	.00	.00
2400846	434230	Electricity	8,957.23	9,584.00	9,584.00	6,675.61	8,011.00	8,652.00
2400846	460601	ComMgrAtty	174.00	89.00	89.00	66.78	89.00	128.00
2400846	460602	Budget	102.00	123.00	123.00	92.25	123.00	94.00
TOTAL Lt Dist 364A			-2,413.45	5,449.00	5,449.00	697.30	-3,602.00	-3,542.00
								-165.0%
2400847	Lt Dist 365							
2400847	363017	LD Dist As	-48,015.74	-1,295.00	-1,295.00	-18,232.66	-42,768.00	-44,906.00
2400847	363047	LD Pen&Int	-82.64	.00	.00	-19.12	-19.00	.00
2400847	434230	Electricity	43,778.58	46,843.00	46,843.00	32,695.95	39,235.00	42,374.00
2400847	460601	ComMgrAtty	1,320.00	679.00	679.00	509.22	679.00	974.00
2400847	460602	Budget	777.96	934.00	934.00	700.47	934.00	715.00
TOTAL Lt Dist 365			-2,221.84	47,161.00	47,161.00	15,653.86	-1,939.00	-843.00
								-101.8%
2400848	Lt Dist 383							
2400848	363017	LD Dist As	-1,375.37	-3,436.00	-3,436.00	-923.16	-1,700.00	-2,125.00
2400848	363047	LD Pen&Int	-2.43	.00	.00	-.99	-1.00	.00
2400848	434230	Electricity	1,962.97	2,100.00	2,100.00	1,497.22	1,797.00	1,941.00
2400848	460601	ComMgrAtty	138.96	71.00	71.00	53.28	71.00	103.00
2400848	460602	Budget	81.96	98.00	98.00	73.53	98.00	75.00
TOTAL Lt Dist 383			806.09	-1,167.00	-1,167.00	699.88	265.00	-6.00
								-99.5%
2400849	Lt Dist 385							
2400849	363017	LD Dist As	-2,786.76	-6,009.00	-6,009.00	-1,838.77	-2,913.00	-3,059.00
2400849	363047	LD Pen&Int	-8.14	.00	.00	-6.97	-7.00	.00
2400849	434230	Electricity	2,654.04	2,840.00	2,840.00	1,990.22	2,388.00	2,579.00
2400849	460601	ComMgrAtty	104.04	54.00	54.00	40.50	54.00	77.00
2400849	460602	Budget	60.96	74.00	74.00	55.53	74.00	56.00
TOTAL Lt Dist 385			24.14	-3,041.00	-3,041.00	240.51	-404.00	-347.00
								-88.6%
2400850	Lt Dist 389							
2400850	363017	LD Dist As	-1,772.33	-63,346.00	-63,346.00	-1,355.19	-2,410.00	-2,651.00
2400850	363047	LD Pen&Int	-1.10	.00	.00	-2.94	-3.00	.00
2400850	434230	Electricity	2,416.92	2,586.00	2,586.00	1,810.34	2,172.00	2,346.00
2400850	460601	ComMgrAtty	51.96	27.00	27.00	20.25	27.00	38.00
2400850	460602	Budget	30.96	37.00	37.00	27.72	37.00	28.00
								-95.8%
								.0%
								-9.3%
								40.7%
								-24.3%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 99			
ACCOUNTS FOR:									
Light Maintenance Districts			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance Review	PCT ReviewCHANGE
TOTAL Lt Dist 389			726.41	-60,696.00	-60,696.00	500.18	-177.00	-239.00	-99.6%
2400851 Lt Dist 390									
2400851	363017	LD Dist As	-3,486.65	-15,665.00	-15,665.00	-2,122.09	-4,335.00	-4,552.00	-70.9%
2400851	363047	LD Pen&Int	-7.57	.00	.00	-4.57	-5.00	.00	.0%
2400851	434230	Electricity	4,099.48	4,386.00	4,386.00	3,079.66	3,696.00	3,992.00	-9.0%
2400851	460601	CommMgrAtty	156.00	80.00	80.00	60.03	80.00	115.00	43.8%
2400851	460602	Budget	92.04	111.00	111.00	83.25	111.00	85.00	-23.4%
TOTAL Lt Dist 390			853.30	-11,088.00	-11,088.00	1,096.28	-453.00	-360.00	-96.8%
2400852 Lt Dist 398									
2400852	363017	LD Dist As	-4,598.97	-4,877.00	-4,877.00	-2,649.65	-4,910.00	-5,156.00	5.7%
2400852	363047	LD Pen&Int	-2.12	.00	.00	.00	.00	.00	.0%
2400852	434230	Electricity	4,721.47	5,052.00	5,052.00	3,521.81	4,226.00	4,564.00	-9.7%
2400852	460601	CommMgrAtty	138.96	71.00	71.00	53.28	71.00	103.00	45.1%
2400852	460602	Budget	81.96	98.00	98.00	73.53	98.00	75.00	-23.5%
TOTAL Lt Dist 398			341.30	344.00	344.00	998.97	-515.00	-414.00	-220.3%
2400853 Lt Dist 399									
2400853	363017	LD Dist As	-24,646.31	-26,151.00	-26,151.00	-12,262.56	-22,522.00	-23,648.00	-9.6%
2400853	363047	LD Pen&Int	-24.72	.00	.00	-4.16	-4.00	.00	.0%
2400853	434230	Electricity	23,024.15	24,636.00	24,636.00	17,137.74	20,565.00	22,210.00	-9.8%
2400853	460601	CommMgrAtty	434.04	223.00	223.00	167.22	223.00	320.00	43.5%
2400853	460602	Budget	255.96	307.00	307.00	230.22	307.00	235.00	-23.5%
TOTAL Lt Dist 399			-956.88	-985.00	-985.00	5,268.46	-1,431.00	-883.00	-10.4%
TOTAL Light Maintenance Dist			16,963.41	13,553.00	13,553.00	195,499.29	-111,606.50	-102,198.00	-854.1%
TOTAL REVENUE			-957,778.86	-1,015,244.00	-1,015,244.00	-533,084.66	-989,617.50	-1,049,217.00	3.3%
TOTAL EXPENSE			974,742.27	1,028,797.00	1,028,797.00	728,583.95	878,011.00	947,019.00	-7.9%
GRAND TOTAL			16,963.41	13,553.00	13,553.00	195,499.29	-111,606.50	-102,198.00	-854.1%

** END OF REPORT - Generated by Sheila Danielson **

COPIER REVOLVING FUND (6030)**Cash Flow Statement**

	FY22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED BUDGET	FY25 REVISED BUDGET	FY25 PROJECTED	FY26 PROPOSED
REVENUES:							
Investment Earnings	238	3,025	4,523	3,500	3,500	3,500	3,000
Central Copier Revolving	32,331	25,400	22,197	21,569	21,569	21,569	24,861
Total Revenues	32,569	28,425	26,720	25,069	25,069	25,069	27,861
EXPENDITURES:							
Paper / Forms	1,680	1,573	1,537	2,500	2,500	2,000	2,500
Equipment Repairs	6,979	11,040	11,309	15,000	15,000	15,000	17,000
Machinery & Equipment	-	-	13,741	10,000	10,000	6,237	-
Subtotal - Maintenance & Operating	8,659	12,613	26,587	27,500	27,500	23,237	19,500
Internal Charges	4,837	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Subtotal - Other Expenses	4,837	-	-	-	-	-	-
Total Expenditures	13,495	12,613	26,587	27,500	27,500	23,237	19,500
Revenue Over(Under) Expenditures	19,074	15,812	133	(2,431)	(2,431)	1,832	8,361
Beginning Cash	51,842	70,916	86,728	86,861	86,861	86,861	88,693
Balance Sheet Cash Adj	-	-	-	-	-	-	-
Ending Cash	70,916	86,728	86,861	84,430	84,430	88,693	97,054

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 99		
ACCOUNTS FOR:									
Copier Revolving Fund			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance Review	PCT CHANGE
60500300 Copier Revolving Operations									
60500300	371010	Inv Earn	-4,523.05	-3,500.00	-3,500.00	-2,294.29	-3,500.00	-3,000.00	-14.3%
60500300	393000	CopierRvlg	-22,197.00	-21,569.00	-21,569.00	-17,546.22	-21,569.00	-24,861.00	15.3%
60500300	421000	Paper/Form	1,536.63	2,500.00	2,500.00	575.04	2,000.00	2,500.00	.0%
60500300	436100	EquipRprs	11,309.18	15,000.00	15,000.00	14,677.47	15,000.00	17,000.00	13.3%
60500300	494000	MachEquip	13,741.34	10,000.00	10,000.00	6,236.87	6,237.00	.00	-100.0%
TOTAL Copier Revolving Opera			-132.90	2,431.00	2,431.00	1,648.87	-1,832.00	-8,361.00	-443.9%
TOTAL Copier Revolving Fund			-132.90	2,431.00	2,431.00	1,648.87	-1,832.00	-8,361.00	-443.9%
TOTAL REVENUE			-26,720.05	-25,069.00	-25,069.00	-19,840.51	-25,069.00	-27,861.00	11.1%
TOTAL EXPENSE			26,587.15	27,500.00	27,500.00	21,489.38	23,237.00	19,500.00	-29.1%
GRAND TOTAL			-132.90	2,431.00	2,431.00	1,648.87	-1,832.00	-8,361.00	-443.9%
** END OF REPORT - Generated by Sheila Danielson **									

PROPERTY & LIABILITY INSURANCE (6060)**Cash Flow Statement**

	FY22	FY23	FY24	FY25	FY25	FY25	FY26
	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ADOPTED BUDGET</u>	<u>REVISED BUDGET</u>	<u>PROJECTED</u>	<u>PROPOSED</u>
REVENUES:							
Miscellaneous Revenue (Rebate)	100	-	-	51,000	51,000	-	-
Investment Earnings	2,595	24,735	10,362	10,000	10,000	7,500	5,000
Bldg/Prop Insur Charge	222,938	313,194	363,837	444,810	444,810	444,810	511,162
Veh/Mvbl Equip Insur Charge	41,008	50,396	52,696	116,149	116,149	116,149	122,000
Liability Insur Charge	645,467	752,606	798,671	883,607	883,607	883,607	994,000
Fidelity Insur Charge	4,233	4,388	4,437	4,476	4,476	4,476	4,476
Liab Deductible Charge	73,762	111,530	53,824	26,688	26,688	26,688	53,950
External Insurance Charges (GST)	1,224	2,082	2,687	2,082	2,082	2,082	3,641
Total Revenues	991,327	1,258,931	1,286,515	1,538,812	1,538,812	1,485,312	1,694,229
EXPENDITURES:							
Building & Property Insurance	248,320	316,380	370,076	444,810	444,810	444,810	511,162
Vehicle Moveable Equip Insur	43,824	45,666	96,812	116,149	116,149	116,149	122,000
Liability Insurance	703,168	612,001	673,163	883,607	883,607	768,216	994,000
Fidelity Insur Prem	3,180	3,180	3,180	4,476	4,476	4,476	4,476
Ins Deductbl: Liability	54,909	26,688	116,256	100,000	100,000	150,000	150,000
Subtotal - Maintenance & Operating	1,053,401	1,003,915	1,259,487	1,549,042	1,549,042	1,483,651	1,781,638
Internal Charges	-	-	-	-	-	-	-
Transfers Out	199,522	79,945	46,677	46,674	46,674	46,674	-
Subtotal - Other Expenses	199,522	79,945	46,677	46,674	46,674	46,674	-
Total Expenditures	1,252,923	1,083,860	1,306,164	1,595,716	1,595,716	1,530,325	1,781,638
Revenue Over(Under) Expenditures	(261,596)	175,071	(19,649)	(56,904)	(56,904)	(45,013)	(87,409)
Beginning Cash	661,877	400,281	575,352	555,703	555,703	555,703	510,690
Balance Sheet Cash Adj	-	-	-	-	-	-	-
Ending Cash	400,281	575,352	555,703	498,799	498,799	510,690	423,281

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
Liability Insurance	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE
60500330 Risk Management							
60500330 362000 Misc Rev	.00	-51,000.00	-51,000.00	.00	.00	.00	-100.0%
60500330 371010 Inv Earn	-10,362.17	-10,000.00	-10,000.00	5,052.19	-7,500.00	-5,000.00	-50.0%
60500330 396020 Bpinsur	-363,837.00	-444,810.00	-444,810.00	-333,607.32	-444,810.00	-489,291.00	10.0%
60500330 396021 vehinsur	-52,696.00	-116,149.00	-116,149.00	-116,149.00	-116,149.00	-127,761.00	10.0%
60500330 396022 liabinsur	-798,671.40	-883,607.00	-883,607.00	-662,705.10	-883,607.00	-994,000.00	12.5%
60500330 396023 fidinsur	-4,437.12	-4,476.00	-4,476.00	-3,357.27	-4,476.00	-4,476.00	.0%
60500330 396024 LiabDeduct	-53,824.01	-26,688.00	-26,688.00	-20,015.19	-26,688.00	-53,950.00	102.2%
60500330 396025 Extinsur	-2,687.33	-2,082.00	-2,082.00	.00	-2,082.00	-3,641.00	74.9%
60500330 451100 BlgPropIns	370,076.00	444,810.00	444,810.00	444,810.00	444,810.00	489,291.00	10.0%
60500330 451110 VehEqpIns	96,812.00	116,149.00	116,149.00	116,147.00	116,149.00	127,762.00	10.0%
60500330 451120 LiabIns	673,163.00	883,607.00	883,607.00	768,216.00	768,216.00	994,000.00	12.5%
60500330 451130 FidelIns	3,180.00	4,476.00	4,476.00	2,610.00	4,476.00	4,476.00	.0%
60500330 451200 InsDedBldg	62,306.37	40,000.00	40,000.00	.00	.00	.00	-100.0%
60500330 451220 InsDedLiab	53,950.12	60,000.00	60,000.00	127,885.70	150,000.00	150,000.00	150.0%
60500330 482000 TransfrOut	46,677.00	46,674.00	46,674.00	46,674.00	46,674.00	.00	-100.0%
TOTAL Risk Management	19,649.46	56,904.00	56,904.00	375,561.01	45,013.00	87,410.00	53.6%
TOTAL Liability Insurance	19,649.46	56,904.00	56,904.00	375,561.01	45,013.00	87,410.00	53.6%
TOTAL REVENUE	-1,286,515.03	-1,538,812.00	-1,538,812.00	-1,130,781.69	-1,485,312.00	-1,678,119.00	9.1%
TOTAL EXPENSE	1,306,164.49	1,595,716.00	1,595,716.00	1,506,342.70	1,530,325.00	1,765,529.00	10.6%
GRAND TOTAL	19,649.46	56,904.00	56,904.00	375,561.01	45,013.00	87,410.00	53.6%

** END OF REPORT - Generated by Sheila Danielson **

MEDICAL INSURANCE FUND (6051)**Cash Flow Statement**

	FY22	FY23	FY24	FY25	FY25	FY25	FY26
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	REVISED BUDGET	PROJECTED	PROPOSED
REVENUES:							
Investment Earnings	467	(3,576)	(8,471)	-	-	(20,000)	-
Premium Contributions	5,209,011	5,833,397	6,458,689	7,005,141	7,005,141	6,495,000	7,005,141
Total Revenues	5,209,479	5,829,821	6,450,218	7,005,141	7,005,141	6,475,000	7,005,141
EXPENDITURES:							
Refunds & Reimbursements	1,670	-	-	-	-	640	-
Employee Asst Program	3,421	4,975	1,125	3,000	3,000	3,000	3,000
Empl Awrds/Incentive Prgms	-	5,074	3,353	5,000	5,000	2,500	2,500
Non-City Admin Fees	3,255	3,580	2,990	5,000	5,000	4,000	5,000
Insur Prem: MMIA	5,219,761	5,862,699	6,453,567	6,480,000	6,480,000	6,400,000	6,720,000
Subtotal - Maintenance & Operating	5,228,107	5,876,327	6,461,035	6,493,000	6,493,000	6,410,140	6,730,500
Internal Charges	-	-	-	-	-	-	-
Transfers Out	-	200,000	-	-	-	-	-
Subtotal - Other Expenses	-	200,000	-	-	-	-	-
Total Expenditures	5,228,107	6,076,327	6,461,035	6,493,000	6,493,000	6,410,140	6,730,500
Revenue Over(Under) Expenditures	(18,628)	(246,506)	(10,817)	512,141	512,141	64,860	274,641
Beginning Cash	472,627	453,999	207,493	197,263	197,263	197,263	262,123
Balance Sheet Cash Adj	-	-	586.00	-	-	-	-
Ending Cash	453,999	207,493	197,263	709,404	709,404	262,123	536,764

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget

FOR PERIOD 99

ACCOUNTS FOR:

Health Insurance	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE
60500331 Medical Insurance							
60500331 362005 Reimb	-585.92	.00	.00	-75.00	.00	.00	.0%
60500331 371010 Inv Earn	8,471.05	.00	.00	17,425.80	.00	.00	.0%
60500331 385001 CtyContr	-5,077,581.50	-5,660,141.00	-5,660,141.00	-1,235,226.50	-5,150,000.00	-5,660,141.00	.0%
60500331 385002 EEContrib	-445,668.00	-445,000.00	-445,000.00	-3,223,692.32	-445,000.00	-445,000.00	.0%
60500331 385003 RetireeCon	-212,435.14	-225,000.00	-225,000.00	-106,581.50	-225,000.00	-225,000.00	.0%
60500331 385004 OthersCont	-723,004.84	-675,000.00	-675,000.00	-434,021.00	-675,000.00	-675,000.00	.0%
60500331 414900 EAP	.00	3,000.00	3,000.00	.00	3,000.00	3,000.00	.0%
60500331 422820 EmplAwrds	3,353.09	5,000.00	5,000.00	1,478.84	2,500.00	2,500.00	-50.0%
60500331 435300 InsAdmFee	2,990.00	5,000.00	5,000.00	2,665.00	4,000.00	5,000.00	.0%
60500331 439000 OthContSvc	1,125.00	.00	.00	.00	.00	.00	.0%
60500331 439400 RefReimb	.00	.00	.00	640.00	20,640.00	.00	.0%
60500331 451310 InsurPrem	6,453,567.00	6,480,000.00	6,480,000.00	5,164,148.50	6,400,000.00	6,720,000.00	3.7%
TOTAL Medical Insurance	10,230.74	-512,141.00	-512,141.00	186,761.82	-64,860.00	-274,641.00	-46.4%
TOTAL Health Insurance	10,230.74	-512,141.00	-512,141.00	186,761.82	-64,860.00	-274,641.00	-46.4%
TOTAL REVENUE	-6,450,804.35	-7,005,141.00	-7,005,141.00	-4,982,170.52	-6,495,000.00	-7,005,141.00	.0%
TOTAL EXPENSE	6,461,035.09	6,493,000.00	6,493,000.00	5,168,932.34	6,430,140.00	6,730,500.00	3.7%
GRAND TOTAL	10,230.74	-512,141.00	-512,141.00	186,761.82	-64,860.00	-274,641.00	-46.4%

** END OF REPORT - Generated by Sheila Danielson **

DENTAL FUND (6050)**Cash Flow Statement**

	FY22	FY23	FY24	FY25	FY25	FY25	FY26
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	REVISED BUDGET	PROJECTED	PROPOSED
REVENUES:							
Investment Earnings	450	5,895	7,793	3,000	3,000	3,000	2,000
Premium Contributions	353,215	362,514	376,411	402,593	402,593	402,500	402,593
Total Revenues	353,665	368,409	384,204	405,593	405,593	405,500	404,593
EXPENDITURES:							
Refunds & Reimbursements	-	(36)	46	-	-	-	-
Medical Claims	301,259	346,564	370,817	360,000	360,000	380,065	360,000
Non-City Admin Fees	39,004	39,402	39,124	42,000	42,000	39,147	42,000
Subtotal - Maintenance & Operating	340,263	385,929	409,986	402,000	402,000	419,211	402,000
Internal Charges	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Subtotal - Other Expenses	-	-	-	-	-	-	-
Total Expenditures	340,263	385,929	409,986	402,000	402,000	419,211	402,000
Revenue Over(Under) Expenditures	13,402	(17,520)	(25,782)	3,593	3,593	(13,711)	2,593
Beginning Cash	155,459	168,861	151,341	125,560	125,560	125,560	111,848
Balance Sheet Cash Adj	-	-	-	-	-	-	-
Ending Cash	168,861	151,341	125,560	129,153	129,153	111,848	114,441

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 99			
ACCOUNTS FOR:									
Dental Insurance			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance Review	PCT CHANGE
60500332 Dental Insurance									
60500332	371010	Inv Earn	-7,793.10	-3,000.00	-3,000.00	-2,547.96	-3,000.00	-2,000.00	-33.3%
60500332	385001	CtyContr	-199,422.59	-230,093.00	-230,093.00	-50,416.50	-230,000.00	-230,093.00	.0%
60500332	385002	EEContrib	-77,894.17	-78,000.00	-78,000.00	-174,426.14	-78,000.00	-78,000.00	.0%
60500332	385003	RetireeCon	-60,583.95	-58,500.00	-58,500.00	-39,607.00	-58,500.00	-58,500.00	.0%
60500332	385004	OthersCont	-38,510.54	-36,000.00	-36,000.00	-24,888.00	-36,000.00	-36,000.00	.0%
60500332	435300	InsAdmFee	39,123.68	42,000.00	42,000.00	29,359.91	39,147.00	42,000.00	.0%
60500332	439400	RefReimb	45.77	.00	.00	45.77	.00	.00	.0%
60500332	451300	Med Claims	370,816.57	360,000.00	360,000.00	261,120.00	380,065.00	360,000.00	.0%
TOTAL Dental Insurance			25,781.67	-3,593.00	-3,593.00	-1,359.92	13,712.00	-2,593.00	-27.8%
TOTAL Dental Insurance			25,781.67	-3,593.00	-3,593.00	-1,359.92	13,712.00	-2,593.00	-27.8%
TOTAL REVENUE			-384,204.35	-405,593.00	-405,593.00	-291,885.60	-405,500.00	-404,593.00	-.2%
TOTAL EXPENSE			409,986.02	402,000.00	402,000.00	290,525.68	419,212.00	402,000.00	.0%
GRAND TOTAL			25,781.67	-3,593.00	-3,593.00	-1,359.92	13,712.00	-2,593.00	-27.8%
** END OF REPORT - Generated by Sheila Danielson **									

VISION FUND (6052)**Cash Flow Statement****REVENUES:**

	FY22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED BUDGET	FY25 REVISED BUDGET	FY25 PROJECTED	FY26 PROPOSED
Investment Earnings	256	3,837	6,122	2,000	2,000	3,500	2,000
Premium Contributions	66,389	73,837	73,459	82,386	82,386	82,386	82,386
Total Revenues	66,645	77,674	79,581	84,386	84,386	85,886	84,386

EXPENDITURES:

Refunds & Reimbursements	-	-	6	-	-	-	-
Medical Claims	41,601	49,411	58,644	65,000	65,000	60,000	65,000
Non-City Admin Fees	12,960	13,499	8,629	15,000	15,000	15,000	15,000
Subtotal - Maintenance & Operating	54,561	62,910	67,279	80,000	80,000	75,000	80,000

Internal Charges	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Subtotal - Other Expenses	-	-	-	-	-	-	-

Total Expenditures	54,561	62,910	67,279	80,000	80,000	75,000	80,000
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Revenue Over(Under) Expenditures	12,084	14,764	12,302	4,386	4,386	10,886	4,386
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Beginning Cash	82,039	94,123	108,887	121,189	121,189	121,189	132,075
Balance Sheet Cash Adj	-	-	-	-	-	-	-

Ending Cash	94,123	108,887	121,189	125,575	125,575	132,075	136,461
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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 99			
ACCOUNTS FOR:									
Vision Insurance			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE
60500333 Vision Insurance									
60500333	371010	Inv Earn	-6,122.27	-2,000.00	-2,000.00	-3,112.23	-3,500.00	-2,000.00	.0%
60500333	385001	CtyContr	-28,006.33	-34,886.00	-34,886.00	-7,065.52	-34,886.00	-34,886.00	.0%
60500333	385002	EEContrib	-20,754.74	-21,000.00	-21,000.00	-34,249.05	-21,000.00	-21,000.00	.0%
60500333	385003	RetireeCon	-17,966.65	-20,000.00	-20,000.00	-7,273.66	-20,000.00	-20,000.00	.0%
60500333	385004	OthersCont	-6,731.50	-6,500.00	-6,500.00	-4,253.83	-6,500.00	-6,500.00	.0%
60500333	435300	InsAdmFee	8,628.90	15,000.00	15,000.00	4,071.90	15,000.00	15,000.00	.0%
60500333	439400	RefReimb	6.82	.00	.00	6.82	.00	.00	.0%
60500333	451300	Med Claims	58,644.33	65,000.00	65,000.00	17,262.37	60,000.00	65,000.00	.0%
TOTAL Vision Insurance			-12,301.44	-4,386.00	-4,386.00	-34,613.20	-10,886.00	-4,386.00	.0%
TOTAL Vision Insurance			-12,301.44	-4,386.00	-4,386.00	-34,613.20	-10,886.00	-4,386.00	.0%
TOTAL REVENUE			-79,581.49	-84,386.00	-84,386.00	-55,954.29	-85,886.00	-84,386.00	.0%
TOTAL EXPENSE			67,280.05	80,000.00	80,000.00	21,341.09	75,000.00	80,000.00	.0%
GRAND TOTAL			-12,301.44	-4,386.00	-4,386.00	-34,613.20	-10,886.00	-4,386.00	.0%
** END OF REPORT - Generated by Sheila Danielson **									

City of Helena, Montana

04/10/2025

To:

Mayor Collins and the Helena City Commission

From:

Doug Smith, Parks, Recreation and Open Lands Director

Subject:

FY26 Depart Budget Presentations: Parks, Recreation, Golf, Civic Center, Open Lands & Urban Forestry

Present Situation:

FY26 Depart Budget Presentations: Parks Admin, Maintenance, & Recreation

Background Information:

N/A

Proposal/Objective:

Consider FY26 Department Budget Proposals

Advantage:

Inform Commission and Public on FY26 Department Budget Proposals

Notable Energy Impact:

N/A

Disadvantage:

N/A

Quasi-Judicial Item:

False

Notice of Public Hearing:

False

**Staff Recommendation/
Recommended Motion:**

N/A - Information only

Fiscal Year 2026 Budget Discussion

PARKS, RECREATION & OPEN LANDS



Prepared by
Doug Smith

April 30, 2025



Parks & Recreation

The Parks, Recreation & Open Lands Department oversees a wide variety of programs, activities and operations.

The department is responsible for Open Lands Management, Parks and Field Maintenance, Recreation & Aquatics, Urban Forestry, Helena Civic Center along with Bill Roberts Golf Course and Muni's Bar and Grill.

FY26 Budget Review

- **FY25 Adopted**
 - **\$329,787**
- **FY25 Projected**
 - **\$330,868**
- **FY26 Preliminary**
 - **\$334,567**

Revenue Considerations:

- **Park, Field & Reservation Fees**
- **Special Event Fees**

Notable Expenditures:

- **Purchase Special Event Permitting License**



Accomplishments

Accomplishments and goals

Accomplishments-

- 1. 100% utilization of Civic Rec park reservation software while continuing to make improvements to the reservation process.*

Goals-

- 1. To improve the Special Event Permitting for the public and community event coordinators.*
- 2. To make online park reservations available to the public for simple reservations for picnic shelters and pavilions.*



FY26 Budget Review

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- **FY25 Adopted**
 - \$154,626
- **FY25 Projected**
 - \$154,600
- **FY26 Preliminary**
 - \$146,847

Revenue Considerations

- **Ice Rink Admission Fees**

Ice Rink Attendance
- 4,267 skaters 24/25

Notable Expenditures

- **Potential Warming House Renovation**



FY26 Budget Review

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- **FY25 Adopted**
 - **\$77,935**
- **FY25 Projected**
 - **\$74,555**
- **FY26 Preliminary**
 - **\$79,619**
- **Offered over 2,000 camper days for Kay's Kids**
- **Kay's kids Board of Directors served an ice cream social for the kids and counselors**



FY26 Budget Review

- **FY25 Adopted**
 - **\$595,833**
- **FY25 Projected**
 - **\$572,197**
- **FY26 Preliminary**
 - **\$600,290**
- **Offered over 1000 swim lessons**
- **Managed over 35,000 swimmers in 2024**
- **Maintained an impressive safety record for the public and staff**



Accomplishmentd & Goals

Accomplishments-

- The pool, summer camp, sports camp and ice rink remained safe, clean, fun and accessible to the Helena Community.
- Provided free community events; Jack O' Lantern Jaunt, Postcards to Santa, Living Tree Decorating on Mt. Helena and the Shadow and String Puppet Show.

Goals-

- *Maintain a safe and enjoyable environment for patrons and staff by providing comprehensive CPR and AED certifications, lifeguard certifications, water safety instructor certifications and utilizing positive behavior interventions and support.*



Parks Maintenance

Appropriations Recap:

FY25 Adopted
\$1,810,461

FY25 Projected
\$1,821,098

FY26 Preliminary
\$1,903,476

Highlights for FY2025:

- **Fire Tower Project Completion**
- **Pool deck repair work**
- **Civic Center tennis court replacement**
- **Completion of the Memorial Park Playground**
- **Over 30 parks and 70 irrigation systems**
- **Maintain all city sports fields and courts**





Urban Forestry

Administration

Appropriations Recap:

FY25 Adopted
\$741,168

FY25 Projected
\$742,359

FY26 Preliminary
\$737,371

Notable Expenditures for FY2025:

- **\$130,000 to replace forestry chip truck**
- **Pruned over 800 trees to improve public safety**
- **Donated wood to low-income firewood assistance program**
- **Continue monitoring for Emerald Ash Borer**
- **Planted over 150 trees to assist in species diversification**
- **Capital replacements for 2026 deferred to lower expenses**

Golf

Golf Operations

Golf Muni's

Golf Maintenance

The City Manages the 18-hole golf course in the center of the City of Helena. Bill Roberts had over 50,000 rounds played in the summer of 2024.

Offerings include: Full-Service Golf Shop, Muni's Bar and Grill, a driving range, practice green, 3 indoor golf simulators, meeting/party room and PGA Instruction.



FY26 Budget Review

- **FY25 Adopted**
 - \$820,270
- **FY25 Projected**
 - \$830,270
- **FY26 Preliminary**
 - \$902,478

Revenue

Considerations

- Online tee time system will capture lost revenues
- Create stay & play packages

Notable Expenditures

- Online Tee Time System
- Simulator upgrades to enhance indoor golf league



FY26 Budget Review

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- **FY25 Adopted**
 - **\$792,650**
- **FY25 Projected**
 - **\$785,550**
- **FY26 Preliminary**
 - **\$873,337**

Revenue Considerations

- **Increase in non-golf related room/party rentals**
- **Revenue continues to trend in a positive direction**

Notable Expenditures

- **Oven purchase to enhance menu and increase event food options**
- **Simulator upgrades to enhance off season revenues**



FY26 Budget Review

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- **FY25 Adopted**
 - **\$989,161**
- **FY25 Projected**
 - **\$1,003,580**
- **FY26 Preliminary**
 - **\$1,002,448**

Highlights for FY2024-25:

- **Expanded #12 Green to increase difficulty**
- **Electric vehicle charging station installed**
- **2025-2026 Solar Panel Installation**
- **ADA accessible Golf Cart Purchase FY25**



Bill Roberts Activities & Events

34 scheduled golf event/outings scheduled for 2025

Golf Tournaments:

- *Western Montana Jr. Tour and PGA Jr. Pro Am*
- *MSGA Senior tour Event*

Non-Golf Activities & Events:

- *Multiple Cross-Country Events (over 2000 participants)*
- *Disk Golf Tournaments*
- *Bill Roberts Golf Course becomes a City Park November 1st*
- *Nordic Ski Club Partnership: Grooms Cross Country ski trails @ Bill Roberts and tracked over 4500 skiers in the winter of 2024 Macdonald Pass - 3200 skiers*



Civic Center

Civic Center is experiencing exceptional use and high demand
Fees have increased but the venue remains financially accessible for local groups

Over 70% of users are non-profit/schools/government

Staff takes pride in maximizing use of the facility and providing exceptional customer service

FY25 Civic Center box office will sell over 15,0000 tickets – a record # for the venue

- 201 Bookings/Use days
- 129 Events
- 104,580 Attendees

FY26 Budget Review

- **FY25 Adopted**

- **\$1,364,452**

- **FY25 Projected**

- **\$1,365,308**

- **FY26 Preliminary**

- **\$1,438,648**

Revenue Considerations

- **Modest Fee increases for FY26**
- **Venue is operating at capacity in terms of # of events**
- **Majority of revenue comes from box office/ticket sales**

Notable Expenditures

- **Ballroom audio/video upgrade to enhance production experience**
- **Tennis court replacement**
- **Ballroom floor replacement (Facilities)**
- **North parking lot pavement project (Facilities)**
- **Air conditioning project (Facilities)**



Open Lands

Helena's open lands hold precious scenic, cultural and recreational values. Open lands are a spectacular backdrop for our town and provide citizens with access to a variety of recreation opportunities. The City of Helena currently owns and manages over 2,500 acres of undeveloped parkland, including the popular Mt. Helena and Mt. Ascension Natural Parks.



FY26 Budget Review

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- **FY25 Adopted**
 - \$1,264,735
- **FY25 Projected**
 - \$1,264,780
- **FY26 Preliminary**
 - \$791,215

Revenue Considerations

- Grants
- Park Use Fees

Notable Expenditures

- Trails - \$246,000
- Forestry - \$100,000
- Weeds - \$40,000



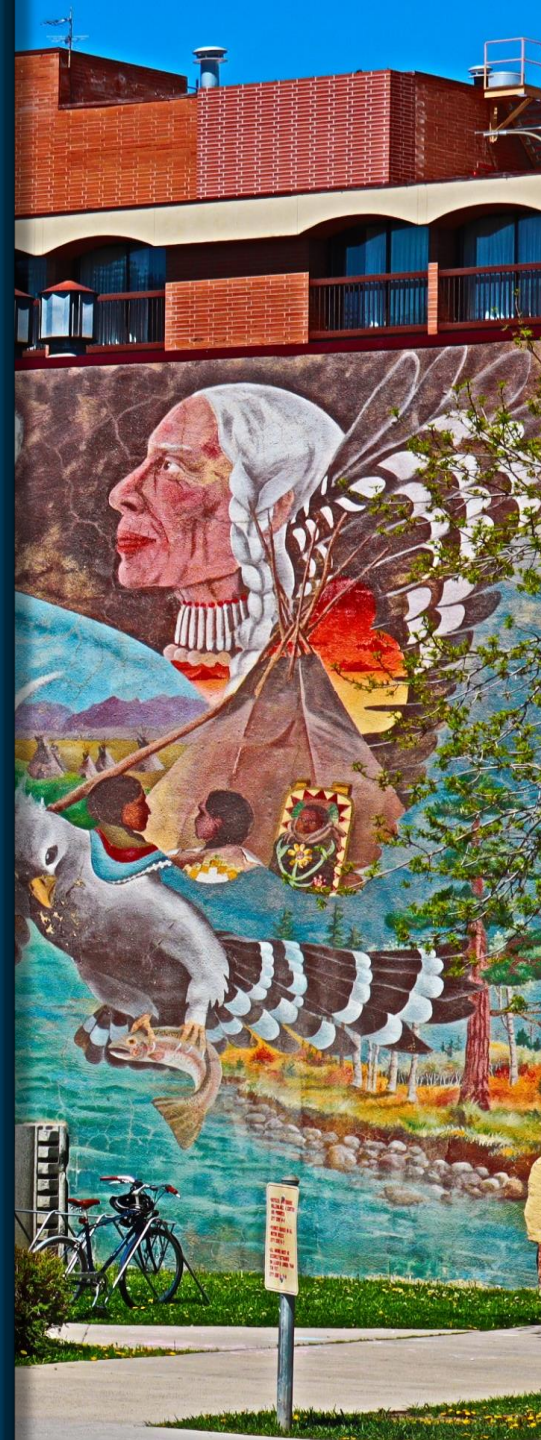
Accomplishments & Goals

Accomplishments- Trail Maintenance – 25%, Weeds – 300 acres, Forestry – 35 acres, Burning – 50 acres, Completed Lime Kiln Trailhead Parking Area, Completed Mount Helena Road Closures, Completed Upper Davis Bike Skills Course

Goals- Maintain 30% of Trail System, Complete 260 acres of Forest Fuel Reduction, Complete 200 acres of Weed Reduction, Complete 125 acres of burning, Complete Goin EZ Trail Construction Project



Questions?



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12		
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	ReviewCHANGE
10460410 Parks Admin									
10460410 396005	ParksAdm		-170,761.99	-184,000.00	-184,000.00	-138,001.41	-184,000.00	-207,955.00	13.0%
10460410 411000	SalWages		185,868.82	196,231.00	196,231.00	158,511.36	196,231.00	199,636.00	1.7%
10460410 413100	ERPension		16,858.37	17,995.00	17,995.00	14,376.95	17,995.00	18,108.00	.6%
10460410 414000	ER FICA		11,462.67	12,168.00	12,168.00	9,743.34	12,168.00	12,379.00	1.7%
10460410 414100	ER FICAMed		2,680.71	2,847.00	2,847.00	2,278.67	2,847.00	2,896.00	1.7%
10460410 414200	ERHealth		21,991.68	21,646.00	21,646.00	17,906.40	21,646.00	18,838.00	-13.0%
10460410 414300	ERDental		1,164.48	1,166.00	1,166.00	932.04	1,166.00	1,166.00	.0%
10460410 414350	ER-Lf Ins		.00	.00	.00	38.50	27.50	.00	.0%
10460410 414400	ERWCC		933.80	1,008.00	1,008.00	491.97	1,008.00	1,032.00	2.4%
10460410 414500	ERUCC		465.44	511.00	511.00	396.24	511.00	520.00	1.8%
10460410 421100	OffSupply		1,415.26	4,000.00	4,000.00	992.36	4,000.00	4,000.00	.0%
10460410 422830	EmplFood		53.54	.00	2,000.00	722.00	2,000.00	2,000.00	.0%
10460410 423120	TiresTubes		25.50	26.00	26.00	.00	26.00	26.00	.0%
10460410 424420	CmptrEquip		.00	.00	.00	1,554.00	1,554.00	.00	.0%
10460410 424500	Furn&Fix		189.99	750.00	750.00	.00	750.00	750.00	.0%
10460410 431100	ITSCmptrMt		7,774.56	7,241.00	7,241.00	7,241.02	7,241.00	7,026.49	-3.0%
10460410 431130	Navaline		.00	439.00	439.00	439.00	439.00	2,042.08	365.2%
10460410 431140	PostAdm		436.00	436.00	436.00	152.00	436.00	310.00	-28.9%
10460410 431141	Postage		35.92	400.00	400.00	40.22	400.00	400.00	.0%
10460410 432100	Printing		180.00	250.00	250.00	.00	250.00	250.00	.0%
10460410 433120	DuesSubscr		4,696.70	5,158.00	5,158.00	2,857.40	5,158.00	6,636.00	28.7%
10460410 433140	Advertise		480.00	1,000.00	1,000.00	166.00	1,000.00	1,000.00	.0%
10460410 434110	TelphneSup		790.00	948.00	948.00	948.00	948.00	948.00	.0%
10460410 434120	CellPhone		1,657.43	2,000.00	2,000.00	816.35	2,000.00	2,000.00	.0%
10460410 437140	MeetingExp		2,300.20	2,500.00	500.00	331.73	.00	500.00	.0%
10460410 438100	ReqTrain		.00	1,000.00	1,000.00	1,115.43	1,000.00	1,000.00	.0%
10460410 438140	Conference		4,546.74	5,000.00	5,000.00	.00	5,000.00	5,000.00	.0%
10460410 439000	OthContSvc		5,960.00	11,580.00	11,580.00	2,904.87	11,580.00	11,600.00	.2%
10460410 439200	CC Fees		2,646.18	1,000.00	1,000.00	1,194.52	1,000.00	1,000.00	.0%
10460410 440615	CopierRev		2,058.00	2,058.00	2,058.00	1,543.50	2,058.00	2,060.00	.1%
10460410 440618	FleetSvc		690.96	838.00	838.00	628.47	838.00	883.00	5.4%
10460410 440619	Gas & Fuel		153.25	406.00	406.00	31.16	406.00	325.00	-20.0%
10460410 440621	Veh Parts		.00	88.00	88.00	.00	88.00	70.00	-20.5%
10460410 440622	Veh Repair		.00	79.00	79.00	.00	79.00	63.00	-20.3%
10460410 453000	Bldg Rent		22,956.96	22,957.00	22,957.00	17,217.72	22,957.00	23,297.00	1.5%
10460410 460607	Veh Ins		69.37	151.00	151.00	.00	151.00	159.00	5.3%
10460410 460608	LiabIns		5,327.04	5,894.00	5,894.00	4,420.53	5,894.00	6,631.00	12.5%
10460410 460609	FidIns		15.96	16.00	16.00	11.97	16.00	16.00	.0%
TOTAL Parks Admin			135,123.54	145,787.00	145,787.00	112,002.31	146,868.50	126,612.57	-13.2%
TOTAL General Fund			135,123.54	145,787.00	145,787.00	112,002.31	146,868.50	126,612.57	-13.2%
TOTAL REVENUE			-170,761.99	-184,000.00	-184,000.00	-138,001.41	-184,000.00	-207,955.00	13.0%
TOTAL EXPENSE			305,885.53	329,787.00	329,787.00	250,003.72	330,868.50	334,567.57	1.4%
GRAND TOTAL			135,123.54	145,787.00	145,787.00	112,002.31	146,868.50	126,612.57	-13.2%

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Finance Review

10460410 Parks Admin

396005 Int Svc Parks Admin Charges

10460410 396005 - Int Svc Parks Admin Charges

-207,955.00

411000 Salaries and Wages

10460410 411000 - Salaries and Wages

199,636.00

413100 ER-Penson

10460410 413100 - ER-Penson

18,108.00

414000 ER-FICA

10460410 414000 - ER-FICA

12,379.00

414100 ER-FICA/Medicare

10460410 414100 - ER-FICA/Medicare

2,896.00

414200 ER-Health/Vision Insurance

10460410 414200 - ER-Health/Vision Insurance

18,838.00

414300 ER-Dental Insurance

10460410 414300 - ER-Dental Insurance

1,166.00

414400 ER-Workers Compensation

10460410 414400 - ER-Workers Compensation

1,032.00

414500 ER-Unemployment Compensation

10460410 414500 - ER-Unemployment Compensation

520.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
421100 Office Supplies				
10460410 421100 - Office Supplies				4,000.00
422830 Empl Food and Bev				
10460410 422830 - Empl Food and Bev				2,000.00
423120 Tires and Tubes				
10460410 423120 - Tires and Tubes				26.00
424500 Furniture and Fixtures				
10460410 424500 - Furniture and Fixtures				750.00
431100 IT&S Computer Maint/Spprt				
10460410 431100 - IT&S Computer Maint/Spprt				7,026.49
431130 Navaline Support Maint				
10460410 431130 - Navaline Support Maint				2,042.08
431140 City-Co Bldg Postage Adm				
10460410 431140 - City-Co Bldg Postage Adm				310.00
431141 Postage				
10460410 431141 - Postage				400.00
432100 Printing & Duplicating				
10460410 432100 - Printing & Duplicating				250.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
433120 Dues Subscriptn Certifications				
10460410 433120 - Dues Subscriptn Certifications				6,636.00 *
Adobe Pro Software license		1.00	500.00	500.00
M-Files Program (2 Named Licenses)		1.00	1,416.00	1,416.00
Civic Rec Reservation Software		1.00	2,300.00	2,300.00
Independent Record Subscription		1.00	500.00	500.00
BMI License		1.00	150.00	150.00
ASCAP License		1.00	250.00	250.00
SESAC License		1.00	420.00	420.00
6th Ward Garden Park Annual Domain Fee		1.00	400.00	400.00
National Recreation and Parks Association Membership		1.00	700.00	700.00
433140 Advertising				
10460410 433140 - Advertising				1,000.00
434110 IT&S Telephone Service				
10460410 434110 - IT&S Telephone Service				948.00
434120 Cellular Services				
10460410 434120 - Cellular Services				2,000.00
437140 Travel & Meeting Expense				
10460410 437140 - Travel & Meeting Expense				500.00 *
TRAVEL EXPENSE		1.00	500.00	500.00
438100 Required Training				
10460410 438100 - Required Training				1,000.00
438140 Conferences				
10460410 438140 - Conferences				5,000.00 *
athletic business & National parks Rec Assoc. Conferences		1.00	5,000.00	5,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
439000 Other Contracted Services				
10460410 439000 - Other Contracted Services				11,600.00 *
Reservation Software Training		1.00	1,500.00	1,500.00
My Helena App		1.00	2,400.00	2,400.00
2 Parking Garage Permits		1.00	1,700.00	1,700.00
Community Garden Insurance Reimb.		1.00	1,000.00	1,000.00
Employee Clothing		1.00	5,000.00	5,000.00
439200 Credit Card Fees				
10460410 439200 - Credit Card Fees				1,000.00
440615 Copier Revolving Program				
10460410 440615 - Copier Revolving Program				2,060.00
440618 Fleet Service Charges				
10460410 440618 - Fleet Service Charges				883.00
440619 Shop Gas & Fuel Charges				
10460410 440619 - Shop Gas & Fuel Charges				325.00
440621 Shop Vehicle Parts				
10460410 440621 - Shop Vehicle Parts				70.00
440622 Shop Vehicle Repairs				
10460410 440622 - Shop Vehicle Repairs				63.00
453000 Rent of Buildings & Offices				
10460410 453000 - Rent of Buildings & Offices				23,297.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
460607 Vehicle & Equip Insurance				
10460410 460607 - Vehicle & Equip Insurance				159.00
460608 Liability Insurance				
10460410 460608 - Liability Insurance				6,631.00
460609 Fidelity Insurance				
10460410 460609 - Fidelity Insurance				16.00
TOTAL Parks Admin				126,612.57
TOTAL General Fund				126,612.57
TOTAL REVENUE				-207,955.00
TOTAL EXPENSE				334,567.57
GRAND TOTAL				126,612.57

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12		
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	ReviewCHANGE
10460433	Parks Maintenance								
10460433	346060	Park Use	-20,000.00	-25,000.00	-25,000.00	-23,422.00	-25,000.00	-25,000.00	.0%
10460433	383000	Transfr In	-19,000.00	-20,900.00	-20,900.00	-20,900.00	-20,900.00	-20,900.00	.0%
10460433	411000	Salwages	487,682.59	581,469.00	581,469.00	429,232.28	581,469.00	639,820.00	10.0%
10460433	411200	Temp Sal	77,249.64	133,290.00	133,290.00	67,530.48	133,290.00	122,652.00	-8.0%
10460433	412000	OT	5,240.55	5,691.00	5,691.00	1,052.26	5,691.00	5,691.00	.0%
10460433	413100	ERPension	45,608.79	54,007.00	54,007.00	39,255.81	54,007.00	58,723.00	8.7%
10460433	414000	ER FICA	34,598.73	44,781.00	44,781.00	30,233.40	44,781.00	47,747.00	6.6%
10460433	414100	ER FICAMed	8,091.86	10,479.00	10,479.00	7,070.74	10,479.00	11,171.00	6.6%
10460433	414200	ERHealth	114,884.76	128,913.00	128,913.00	86,147.26	128,913.00	129,432.00	.4%
10460433	414300	ERDental	4,662.38	5,277.00	5,277.00	3,596.68	5,277.00	5,567.00	5.5%
10460433	414350	ER-Lf Ins	.00	.00	.00	158.92	112.72	.00	.0%
10460433	414400	ERWCC	6,705.97	11,829.00	11,829.00	3,911.47	11,829.00	9,745.00	-17.6%
10460433	414500	ERUCC	1,429.82	1,882.00	1,882.00	1,247.23	1,882.00	2,008.00	6.7%
10460433	421100	OffSupply	2,126.64	6,000.00	6,000.00	406.81	6,000.00	6,000.00	.0%
10460433	422000	OperSupply	.00	.00	.00	45.97	45.97	.00	.0%
10460433	422110	TreesShrub	1,566.72	2,000.00	2,000.00	2,450.20	2,000.00	3,000.00	50.0%
10460433	422130	IrrrgtnPrts	18,010.52	16,000.00	16,000.00	13,103.90	16,000.00	19,900.00	24.4%
10460433	422140	Chemicals	12,108.86	17,000.00	17,000.00	15,996.08	17,000.00	20,000.00	17.6%
10460433	422200	Chemicals	.00	1,000.00	1,000.00	303.11	1,000.00	1,000.00	.0%
10460433	422400	Janitorial	5,458.41	6,000.00	6,000.00	3,233.37	6,000.00	6,000.00	.0%
10460433	422700	Clothing	980.71	2,000.00	2,000.00	525.95	2,000.00	2,400.00	20.0%
10460433	423000	RprMainMis	.00	.00	.00	4,266.00	3,865.39	2,000.00	.0%
10460433	423100	Fuel/Oil	482.29	750.00	750.00	763.04	750.00	750.00	.0%
10460433	423120	TiresTubes	2,961.01	3,000.00	3,000.00	1,171.81	3,000.00	4,000.00	33.3%
10460433	423200	EquipParts	21.97	.00	.00	7,083.93	6,612.95	.00	.0%
10460433	423300	ConstrSupp	9,642.91	7,000.00	7,000.00	2,625.56	7,000.00	7,000.00	.0%
10460433	423301	SurfcngSup	6,628.03	8,000.00	8,000.00	5,599.70	8,000.00	12,000.00	50.0%
10460433	423303	GravelSand	258.60	2,000.00	2,000.00	85.00	2,000.00	2,000.00	.0%
10460433	424000	SmlTools	20,651.43	17,500.00	17,500.00	14,244.40	17,500.00	17,500.00	.0%
10460433	424200	SaftyEquip	3,606.47	1,800.00	1,800.00	835.77	1,800.00	1,800.00	.0%
10460433	424500	Furn&Fix	9,437.34	20,000.00	20,000.00	11,917.93	20,000.00	21,000.00	5.0%
10460433	431100	ITScmptrMt	23,885.52	22,818.00	22,818.00	22,817.96	22,818.00	20,249.84	-11.3%
10460433	431130	Navaline	.00	176.00	176.00	176.00	176.00	5,885.14	3243.8%
10460433	432100	Printing	.00	50.00	50.00	.00	50.00	50.00	.0%
10460433	433120	DuesSubscr	147.84	600.00	600.00	29.98	600.00	600.00	.0%
10460433	434110	TelphneSup	1,706.70	2,048.00	2,048.00	1,574.00	2,048.00	1,710.00	-16.5%
10460433	434120	CellPhone	1,942.24	2,200.00	2,200.00	1,384.20	2,200.00	2,320.00	5.5%
10460433	434200	wtr/ww	268,090.52	256,000.00	256,000.00	219,322.83	256,000.00	256,000.00	.0%
10460433	434210	NatGas	3,086.09	5,000.00	5,000.00	2,860.51	5,000.00	5,000.00	.0%
10460433	434220	Solidwaste	23,793.86	17,500.00	17,500.00	8,374.37	17,500.00	17,500.00	.0%
10460433	434230	Electricity	35,709.24	45,100.00	45,100.00	31,339.01	45,100.00	45,100.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12		
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	ReviewCHANGE
10460433 435200	Consultant		600.00	5,000.00	5,000.00	907.50	5,000.00	5,000.00	.0%
10460433 435210	Medicl Serv		.00	200.00	200.00	.00	200.00	200.00	.0%
10460433 436100	EquipRprs		11,310.00	16,500.00	16,500.00	2,726.68	16,500.00	16,500.00	.0%
10460433 436120	BldgRprs		4,429.60	8,800.00	8,800.00	2,245.36	8,800.00	8,800.00	.0%
10460433 438100	ReqTrain		1,110.08	1,000.00	1,000.00	200.00	1,000.00	1,000.00	.0%
10460433 438140	Conference		331.80	4,000.00	4,000.00	2,200.91	4,000.00	4,000.00	.0%
10460433 439000	OthContSvc		20,184.20	33,000.00	33,000.00	32,077.16	33,000.00	40,000.00	21.2%
10460433 440618	FleetSvc		50,738.04	61,521.00	61,521.00	46,140.75	61,521.00	64,795.00	5.3%
10460433 440619	Gas & Fuel		38,058.08	45,470.00	45,470.00	20,255.08	45,470.00	43,197.00	-5.0%
10460433 440621	Veh Parts		4,827.35	9,680.00	9,680.00	5,228.88	9,680.00	9,196.00	-5.0%
10460433 440622	Veh Repair		1,760.14	2,640.00	2,640.00	22.66	2,640.00	2,112.00	-20.0%
10460433 453100	Equip Rent		2,494.44	2,500.00	2,500.00	1,380.43	2,500.00	2,500.00	.0%
10460433 454220	OthAssess		89,690.31	90,000.00	90,000.00	96,790.63	90,000.00	90,000.00	.0%
10460433 460606	Prop Ins		2,520.38	3,002.00	3,002.00	2,251.53	3,002.00	4,397.00	46.5%
10460433 460607	Veh Ins		1,988.80	4,178.00	4,178.00	.00	4,178.00	4,388.00	5.0%
10460433 460608	LiabIns		20,363.04	21,641.00	21,641.00	16,230.78	21,641.00	25,517.00	17.9%
10460433 460609	FidIns		246.00	246.00	246.00	184.50	246.00	251.00	2.0%
10460433 460610	LiabDeduct		2,515.20	7,998.00	7,998.00	5,998.50	7,998.00	11,656.00	45.7%
10460433 460614	Bldg M&O		48,179.88	53,925.00	53,925.00	40,443.75	53,925.00	56,646.00	5.0%
TOTAL Parks Maintenance			1,500,806.35	1,764,561.00	1,764,561.00	1,272,937.02	1,775,198.03	1,857,575.98	5.3%
TOTAL General Fund			1,500,806.35	1,764,561.00	1,764,561.00	1,272,937.02	1,775,198.03	1,857,575.98	5.3%
TOTAL REVENUE			-39,000.00	-45,900.00	-45,900.00	-44,322.00	-45,900.00	-45,900.00	.0%
TOTAL EXPENSE			1,539,806.35	1,810,461.00	1,810,461.00	1,317,259.02	1,821,098.03	1,903,475.98	5.1%
GRAND TOTAL			1,500,806.35	1,764,561.00	1,764,561.00	1,272,937.02	1,775,198.03	1,857,575.98	5.3%

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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
346060 Park Use Fees				
10460433 346060 - Park Use Fees				-25,000.00
383000 Interfund Operatg Transfer In				
10460433 383000 - Interfund Operatg Transfer In				-20,900.00
411000 Salaries and wages				
10460433 411000 - Salaries and wages				639,820.00
411200 Temporary Salaries and wages				
10460433 411200 - Temporary Salaries and wages				122,652.00
412000 Overtime				
10460433 412000 - Overtime				5,691.00
413100 ER-Penson				
10460433 413100 - ER-Penson				58,723.00
414000 ER-FICA				
10460433 414000 - ER-FICA				47,747.00
414100 ER-FICA/Medicare				
10460433 414100 - ER-FICA/Medicare				11,171.00
414200 ER-Health/Vision Insurance				
10460433 414200 - ER-Health/Vision Insurance				129,432.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
414300 ER-Dental Insurance				
10460433 414300 - ER-Dental Insurance				5,567.00
414400 ER-Workers Compensation				
10460433 414400 - ER-Workers Compensation				9,745.00
414500 ER-Unemployment Compensation				
10460433 414500 - ER-Unemployment Compensation				2,008.00
421100 Office Supplies				
10460433 421100 - Office Supplies				6,000.00 *
Calendars,Ink/Toner/Paper		1.00	1,600.00	1,600.00
Office upgrades- work stations etc.		1.00	4,400.00	4,400.00
422110 Trees Shrubs Etc.				
10460433 422110 - Trees Shrubs Etc.				3,000.00 *
Trees/Shrubs/Flowers for Parks		1.00	3,000.00	3,000.00
422130 Irrigation Parts				
10460433 422130 - Irrigation Parts				19,900.00
422140 Fertilizer & Chemical Supplies				
10460433 422140 - Fertilizer & Chemical Supplies				20,000.00
422200 Chemical and Lab Supplies				
10460433 422200 - Chemical and Lab Supplies				1,000.00
422400 Janitorial Supplies				
10460433 422400 - Janitorial Supplies				6,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
422700 Clothing Allowance				
10460433 422700 - Clothing Allowance				2,400.00
423000 Repair Maintenance Supp Misc				
10460433 423000 - Repair Maintenance Supp Misc				2,000.00
423100 Fuel and Oil				
10460433 423100 - Fuel and Oil				750.00
423120 Tires and Tubes				
10460433 423120 - Tires and Tubes				4,000.00
423300 Construction & Maint Matls				
10460433 423300 - Construction & Maint Matls				7,000.00 *
Misc. Wood & Metal for Projects/Repairs		1.00	7,000.00	7,000.00
423301 Surfacing Materials				
10460433 423301 - Surfacing Materials				12,000.00 *
Decomposed Granite		1.00	3,000.00	3,000.00
ADA wood fiber-playgrounds		1.00	5,000.00	5,000.00
		1.00	4,000.00	4,000.00
Item reallocated from 10460434 Urban Trails				
Updated via Finance 3/5/25				
423303 Gravel & Sand				
10460433 423303 - Gravel & Sand				2,000.00
424000 Small Tools and Equipment				
10460433 424000 - Small Tools and Equipment				17,500.00 *
2-String Trimmers		2.00	600.00	1,200.00
Vandalism / Graffiti		1.00	1,500.00	1,500.00
Misc Tools		1.00	1,000.00	1,000.00
Msc parts / Fasteners		1.00	800.00	800.00
Insect Spray		1.00	200.00	200.00
Push Mowers		1.00	800.00	800.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
Snowblowers		1.00	500.00	500.00
Landscaping Equipment		1.00	1,000.00	1,000.00
Leaf Blowers		1.00	500.00	500.00
Parks Maintenance Equipment		1.00	10,000.00	10,000.00

424200 Safety Equipment

10460433 424200 - Safety Equipment				1,800.00 *
Safety Shirts		1.00	800.00	800.00
Ear and Eye Protection		1.00	600.00	600.00
Specialized Safety Items for Individual Needs		1.00	400.00	400.00

424500 Furniture and Fixtures

10460433 424500 - Furniture and Fixtures				21,000.00 *
ADA Transition Plan Items		1.00	7,000.00	7,000.00
Upgrade/Repair				
Park Signs-		1.00	2,000.00	2,000.00
replacements/upgrade/repairs				
Tables/garbage receptacles		1.00	3,000.00	3,000.00
Mutt Mitts/Bags/Stations		1.00	8,000.00	8,000.00
Replacement Lights/Signs/Benches etc.		1.00	1,000.00	1,000.00
reallocated from 10460434 Urban Trails				
Updated via Finance 3/5/25				

431100 IT&S Computer Maint/Spprt

10460433 431100 - IT&S Computer Maint/Spprt				20,249.84
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431130 Navaline Support Maint

10460433 431130 - Navaline Support Maint				5,885.14
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432100 Printing & Duplicating

10460433 432100 - Printing & Duplicating				50.00
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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
433120 Dues Subscriptn Certifications				
10460433 433120 - Dues Subscriptn Certifications				600.00
434110 IT&S Telephone Service				
10460433 434110 - IT&S Telephone Service				1,710.00
434120 Cellular Services				
10460433 434120 - Cellular Services				2,320.00
434200 Water & Sewer				
10460433 434200 - Water & Sewer				256,000.00
434210 Natural Gas Utility				
10460433 434210 - Natural Gas Utility				5,000.00
434220 Solid waste				
10460433 434220 - Solid Waste				17,500.00
434230 Electric Utility				
10460433 434230 - Electric Utility				45,100.00
435200 Consultant Services				
10460433 435200 - Consultant Services				5,000.00 *
Well project (FY24 or FY25)		1.00	5,000.00	5,000.00
435210 Medical Services				
10460433 435210 - Medical Services				200.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
436100 Equipment Repairs				
10460433 436100 - Equipment Repairs				16,500.00
436120 Building Repairs/Maint				
10460433 436120 - Building Repairs/Maint				8,800.00
438100 Required Training				
10460433 438100 - Required Training				1,000.00
438140 Conferences				
10460433 438140 - Conferences				4,000.00 *
Rocky Mountain Tree School		1.00	3,000.00	3,000.00
AMTOPP/NRPA/MTRPA		1.00	1,000.00	1,000.00
439000 Other Contracted Services				
10460433 439000 - Other Contracted Services				40,000.00 *
Porta Potti Rentals		1.00	35,000.00	35,000.00
reallocated from 10460434 Urban Trails		1.00	5,000.00	5,000.00
updated via Finance 3/5/25				
440618 Fleet Service Charges				
10460433 440618 - Fleet Service Charges				64,795.00
440619 Shop Gas & Fuel Charges				
10460433 440619 - Shop Gas & Fuel Charges				43,197.00
440621 Shop Vehicle Parts				
10460433 440621 - Shop Vehicle Parts				9,196.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
440622 Shop Vehicle Repairs				
10460433 440622 - Shop Vehicle Repairs				2,112.00
453100 Equipment Rental				
10460433 453100 - Equipment Rental				2,500.00
454220 Other Assessments				
10460433 454220 - Other Assessments				90,000.00
460606 Property Insurance				
10460433 460606 - Property Insurance				4,397.00
460607 Vehicle & Equip Insurance				
10460433 460607 - Vehicle & Equip Insurance				4,388.00
460608 Liability Insurance				
10460433 460608 - Liability Insurance				25,517.00
460609 Fidelity Insurance				
10460433 460609 - Fidelity Insurance				251.00
460610 Liability Deductible				
10460433 460610 - Liability Deductible				11,656.00
460614 Building M&O Charge				
10460433 460614 - Building M&O Charge				56,646.00
TOTAL Parks Maintenance				1,857,575.98
TOTAL General Fund				1,857,575.98
TOTAL REVENUE				-45,900.00
TOTAL EXPENSE				1,903,475.98
GRAND TOTAL				1,857,575.98

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Finance Review

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12	
ACCOUNTS FOR:							
General Fund	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE
10460444 Recreation Programs							
10460444 346050 Rec Fees	-5,168.41	-8,000.00	-8,000.00	.00	-8,000.00	-8,000.00	.0%
10460444 346051 Skating	-12,718.00	-15,000.00	-15,000.00	-10,067.00	-15,000.00	-15,000.00	.0%
10460444 346053 Pickle Bll	.00	-500.00	-500.00	.00	-500.00	.00	-100.0%
10460444 346054 Concessins	-46,547.95	-55,000.00	-55,000.00	-4,633.75	-55,000.00	-10,000.00	-81.8%
10460444 411000 Salwages	47,430.98	49,262.00	49,262.00	39,812.11	49,262.00	49,320.00	.1%
10460444 411200 Temp Sal	10,203.27	44,203.00	44,203.00	12,135.42	44,203.00	34,986.00	-20.9%
10460444 413100 ERPension	4,470.16	4,517.00	4,517.00	3,610.88	4,517.00	4,474.00	-1.0%
10460444 414000 ER FICA	3,341.28	5,797.00	5,797.00	2,967.74	5,797.00	5,228.00	-9.8%
10460444 414100 ER FICAMed	781.40	1,358.00	1,358.00	694.13	1,358.00	1,223.00	-9.9%
10460444 414200 ERHealth	11,252.40	10,808.00	10,808.00	8,915.00	10,808.00	11,231.00	3.9%
10460444 414300 ERDental	349.44	350.00	350.00	279.58	350.00	350.00	.0%
10460444 414350 ER-Lf Ins	.00	.00	.00	11.55	8.25	.00	.0%
10460444 414400 ERWCC	438.33	955.00	955.00	275.83	955.00	834.00	-12.7%
10460444 414500 ERUCC	144.08	245.00	245.00	126.75	245.00	221.00	-9.8%
10460444 421100 OffSupply	195.59	200.00	200.00	88.96	200.00	200.00	.0%
10460444 422000 OperSupply	513.70	1,800.00	1,800.00	471.91	1,800.00	1,800.00	.0%
10460444 422700 Clothing	.00	200.00	200.00	33.98	200.00	200.00	.0%
10460444 424200 SaftyEquip	117.60	1,000.00	1,000.00	44.97	1,000.00	1,000.00	.0%
10460444 425000 ResaleMrch	2,757.66	2,550.00	2,550.00	1,403.13	2,550.00	2,550.00	.0%
10460444 431100 ITSCmptrMt	7,152.12	5,288.00	5,288.00	5,288.09	5,288.00	3,366.90	-36.3%
10460444 431130 Navaline	.00	44.00	44.00	44.00	44.00	978.51	2123.9%
10460444 431140 PostAdm	145.00	145.00	145.00	76.00	145.00	155.00	6.9%
10460444 431141 Postage	83.61	110.00	110.00	131.40	110.00	110.00	.0%
10460444 432100 Printing	68.53	200.00	200.00	215.94	215.94	200.00	.0%
10460444 433120 DuesSubscr	509.83	1,300.00	1,300.00	140.45	1,300.00	1,300.00	.0%
10460444 433140 Advertise	1,182.89	1,200.00	1,200.00	1,230.43	1,200.00	1,200.00	.0%
10460444 434110 TelphneSup	395.00	474.00	474.00	474.00	474.00	474.00	.0%
10460444 434120 CellPhone	.00	300.00	300.00	.00	300.00	300.00	.0%
10460444 438100 ReqTrain	9.58	500.00	500.00	.00	500.00	500.00	.0%
10460444 438140 Conference	.00	1,200.00	1,200.00	.00	1,200.00	1,200.00	.0%
10460444 439000 OthContSvc	937.50	5,653.00	5,653.00	761.19	5,653.00	5,653.00	.0%
10460444 439200 CC Fees	268.93	325.00	325.00	244.23	325.00	325.00	.0%
10460444 440615 CopierRev	617.04	636.00	636.00	477.00	636.00	680.00	6.9%
10460444 460606 Prop Ins	9,103.13	11,078.00	11,078.00	8,308.53	11,078.00	13,846.00	25.0%
10460444 460608 LiabIns	2,625.96	2,809.00	2,809.00	2,106.72	2,809.00	2,801.00	-.3%
10460444 460609 FidIns	119.04	119.00	119.00	89.28	119.00	141.00	18.5%
10460444 478150 OverShort	.00	.00	.00	-50.25	-50.25	.00	.0%
TOTAL Recreation Programs	40,779.69	76,126.00	76,126.00	75,708.20	76,099.94	113,847.41	49.6%
TOTAL General Fund	40,779.69	76,126.00	76,126.00	75,708.20	76,099.94	113,847.41	49.6%
TOTAL REVENUE	-64,434.36	-78,500.00	-78,500.00	-14,700.75	-78,500.00	-33,000.00	-58.0%
TOTAL EXPENSE	105,214.05	154,626.00	154,626.00	90,408.95	154,599.94	146,847.41	-5.0%
GRAND TOTAL	40,779.69	76,126.00	76,126.00	75,708.20	76,099.94	113,847.41	49.6%

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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
10460444 Recreation Programs				
346050 Recreation Fees				
10460444 346050 - Recreation Fees				-8,000.00
346051 Ice Skating Fees				
10460444 346051 - Ice Skating Fees				-15,000.00
346054 Concessions				
10460444 346054 - Concessions				-10,000.00
411000 Salaries and wages				
10460444 411000 - Salaries and wages				49,320.00
411200 Temporary Salaries and wages				
10460444 411200 - Temporary Salaries and wages				34,986.00
413100 ER-Penson				
10460444 413100 - ER-Penson				4,474.00
414000 ER-FICA				
10460444 414000 - ER-FICA				5,228.00
414100 ER-FICA/Medicare				
10460444 414100 - ER-FICA/Medicare				1,223.00
414200 ER-Health/Vision Insurance				
10460444 414200 - ER-Health/Vision Insurance				11,231.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
414300 ER-Dental Insurance				
10460444 414300 - ER-Dental Insurance				350.00
414400 ER-Workers Compensation				
10460444 414400 - ER-Workers Compensation				834.00
414500 ER-Unemployment Compensation				
10460444 414500 - ER-Unemployment Compensation				221.00
421100 Office Supplies				
10460444 421100 - Office Supplies				200.00
422000 Operating Supplies				
10460444 422000 - operating Supplies				1,800.00
422700 Clothing Allowance				
10460444 422700 - Clothing Allowance				200.00
424200 Safety Equipment				
10460444 424200 - Safety Equipment				1,000.00
425000 Resale Merchandise				
10460444 425000 - Resale Merchandise				2,550.00
431100 IT&S Computer Maint/Spprt				
10460444 431100 - IT&S Computer Maint/Spprt				3,366.90

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
431130 Navaline Support Maint				
10460444 431130 - Navaline Support Maint				978.51
431140 City-Co Bldg Postage Adm				
10460444 431140 - City-Co Bldg Postage Adm				155.00
431141 Postage				
10460444 431141 - Postage				110.00
432100 Printing & Duplicating				
10460444 432100 - Printing & Duplicating				200.00
433120 Dues Subscriptn Certifications				
10460444 433120 - Dues Subscriptn Certifications				1,300.00 *
CPO		1.00	1,000.00	1,000.00
MTRPA Dues		1.00	300.00	300.00
433140 Advertising				
10460444 433140 - Advertising				1,200.00
434110 IT&S Telephone Service				
10460444 434110 - IT&S Telephone Service				474.00
434120 Cellular Services				
10460444 434120 - Cellular Services				300.00
438100 Required Training				
10460444 438100 - Required Training				500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
438140 Conferences				
10460444 438140 - Conferences				1,200.00
439000 Other Contracted Services				
10460444 439000 - Other Contracted Services				5,653.00 *
Recreation payments/contracts (capital band)		1.00	750.00	750.00
Rec Programming & Events (improvements at warming house)		1.00	4,403.00	4,403.00
Recreation Mgmt Software		1.00	500.00	500.00
439200 Credit Card Fees				
10460444 439200 - Credit Card Fees				325.00
440615 Copier Revolving Program				
10460444 440615 - Copier Revolving Program				680.00
460606 Property Insurance				
10460444 460606 - Property Insurance				13,846.00
460608 Liability Insurance				
10460444 460608 - Liability Insurance				2,801.00
460609 Fidelity Insurance				
10460444 460609 - Fidelity Insurance				141.00
TOTAL Recreation Programs				113,847.41
TOTAL General Fund				113,847.41
TOTAL REVENUE				-33,000.00
TOTAL EXPENSE				146,847.41
GRAND TOTAL				113,847.41

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12		
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	ReviewCHANGE
10460445	Swimming Pool								
10460445	346030	Swim Daily	-94,965.50	-130,000.00	-130,000.00	-91,850.14	-130,000.00	-120,000.00	-7.7%
10460445	346032	Swim Punch	-10,739.00	.00	.00	-6,489.00	-6,489.00	-7,000.00	.0%
10460445	346033	Swim Seasl	-15,163.00	.00	.00	-2,704.00	-2,704.00	-3,000.00	.0%
10460445	346034	Swim Lessn	-53,141.00	-43,311.00	-43,311.00	-296.00	-43,311.00	-43,311.00	.0%
10460445	346035	Swim Rentl	-6,121.00	-7,000.00	-7,000.00	-8,921.00	-7,000.00	-9,000.00	28.6%
10460445	346054	Concessins	-11,288.30	.00	.00	-36,715.50	-36,716.00	-40,000.00	.0%
10460445	411000	Salwages	45,560.43	45,711.00	45,711.00	38,282.59	45,711.00	47,354.00	3.6%
10460445	411200	Temp Sal	240,054.46	280,216.00	280,216.00	188,361.74	280,216.00	270,880.00	-3.3%
10460445	412000	OT	267.40	.00	.00	45.89	45.89	.00	.0%
10460445	413100	ERPension	4,132.17	4,343.00	4,343.00	3,471.36	4,343.00	4,300.00	-1.0%
10460445	414000	ER FICA	17,536.61	23,268.00	23,268.00	13,956.23	23,268.00	24,005.00	3.2%
10460445	414100	ER FICAMed	4,101.11	5,446.00	5,446.00	3,263.84	5,446.00	5,618.00	3.2%
10460445	414200	ERHealth	10,269.84	9,865.00	9,865.00	8,140.20	9,865.00	10,255.00	4.0%
10460445	414300	ERDental	378.24	379.00	379.00	302.88	379.00	379.00	.0%
10460445	414350	ER-Lf Ins	.00	.00	.00	12.53	8.95	.00	.0%
10460445	414400	ERWCC	3,738.27	5,142.00	5,142.00	2,980.42	5,142.00	5,395.00	4.9%
10460445	414500	ERUCC	714.82	980.00	980.00	567.67	980.00	1,011.00	3.2%
10460445	421100	OffSupply	894.17	350.00	350.00	183.92	350.00	350.00	.0%
10460445	422000	OperSupply	530.42	1,500.00	1,500.00	653.83	1,500.00	1,500.00	.0%
10460445	422200	Chemicals	50,984.45	60,000.00	60,000.00	63,962.00	60,000.00	66,000.00	10.0%
10460445	422400	Janitorial	1,233.47	3,000.00	3,000.00	1,855.88	3,000.00	3,200.00	6.7%
10460445	422700	Clothing	4,131.95	5,000.00	5,000.00	427.91	5,000.00	5,000.00	.0%
10460445	423000	RprMainMis	3,559.29	.00	.00	831.32	831.32	.00	.0%
10460445	423200	EquipParts	.00	.00	.00	1,163.90	1,163.90	3,000.00	.0%
10460445	424000	SmlTools	6,398.12	2,000.00	2,000.00	5,377.91	2,000.00	2,000.00	.0%
10460445	424200	SaftyEquip	1,448.64	2,000.00	2,000.00	135.02	2,000.00	2,000.00	.0%
10460445	425000	ResaleMrch	22,900.34	23,000.00	23,000.00	15,379.24	23,000.00	23,000.00	.0%
10460445	431100	ITSCmptrMt	12,180.60	11,532.00	11,532.00	11,762.34	11,532.00	11,470.01	-.5%
10460445	431130	Navaline	.00	44.00	44.00	44.00	44.00	3,333.49	7476.1%
10460445	432100	Printing	.00	125.00	125.00	.00	125.00	125.00	.0%
10460445	433120	DuesSubscr	2,722.76	3,000.00	3,000.00	1,695.66	3,000.00	3,000.00	.0%
10460445	433140	Advertise	608.68	600.00	600.00	252.00	600.00	600.00	.0%
10460445	434110	TelphneSup	395.00	474.00	474.00	474.00	474.00	474.00	.0%
10460445	434120	CellPhone	60.00	70.00	70.00	40.00	70.00	70.00	.0%
10460445	434200	wtr/ww	16,371.37	23,000.00	23,000.00	7,577.05	23,000.00	23,000.00	.0%
10460445	434210	NatGas	14,670.54	25,000.00	25,000.00	13,898.14	25,000.00	25,000.00	.0%
10460445	434230	Electricity	14,507.13	18,000.00	18,000.00	14,150.89	18,000.00	18,720.00	4.0%
10460445	436100	EquipRprs	1,476.74	5,000.00	5,000.00	.00	5,000.00	5,000.00	.0%
10460445	436120	BldgRprs	5,690.43	6,000.00	6,000.00	1,700.00	6,000.00	6,000.00	.0%
10460445	438100	ReqTrain	1,741.00	2,500.00	2,500.00	741.25	2,500.00	2,500.00	.0%
10460445	439000	OthContSvc	220.00	3,500.00	3,500.00	8.51	3,500.00	3,500.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12		
ACCOUNTS FOR:									
General Fund		2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance Review	PCT CHANGE	
10460445	439200	CC Fees	2,220.71	2,500.00	2,500.00	1,998.20	2,500.00	3,000.00	20.0%
10460445	440615	CopierRev	206.04	212.00	212.00	159.03	212.00	227.00	7.1%
10460445	453100	Equip Rent	109.02	2,000.00	2,000.00	.00	2,000.00	2,000.00	.0%
10460445	460606	Prop Ins	6,805.07	8,304.00	8,304.00	6,228.00	8,304.00	9,509.00	14.5%
10460445	460608	LiabIns	11,163.96	11,271.00	11,271.00	8,453.25	11,271.00	12,858.00	14.1%
10460445	460609	FidIns	486.00	501.00	501.00	375.75	501.00	501.00	.0%
10460445	478150	OverShort	-92.25	.00	.00	96.00	.00	.00	.0%
TOTAL Swimming Pool			318,959.20	415,522.00	415,522.00	272,034.71	371,663.06	383,823.50	-7.6%
TOTAL General Fund			318,959.20	415,522.00	415,522.00	272,034.71	371,663.06	383,823.50	-7.6%
TOTAL REVENUE			-191,417.80	-180,311.00	-180,311.00	-146,975.64	-226,220.00	-222,311.00	23.3%
TOTAL EXPENSE			510,377.00	595,833.00	595,833.00	419,010.35	597,883.06	606,134.50	1.7%
GRAND TOTAL			318,959.20	415,522.00	415,522.00	272,034.71	371,663.06	383,823.50	-7.6%
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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
10460445 Swimming Pool				
346030 SwimPool Fees Daily Admission				
10460445 346030 - SwimPool Fees Daily Admission				-120,000.00
346032 Swim Pool Fees Punch Cards				
10460445 346032 - Swim Pool Fees Punch Cards				-7,000.00
346033 Swim Pool Fees Season Pass				
10460445 346033 - Swim Pool Fees Season Pass				-3,000.00
346034 SwimPool Fees Lessons				
10460445 346034 - SwimPool Fees Lessons				-43,311.00
346035 SwimPool Fees Rentals				
10460445 346035 - SwimPool Fees Rentals				-9,000.00
346054 Concessions				
10460445 346054 - Concessions				-40,000.00
411000 Salaries and wages				
10460445 411000 - Salaries and wages				47,354.00
411200 Temporary Salaries and wages				
10460445 411200 - Temporary Salaries and wages				270,880.00
413100 ER-Penson				
10460445 413100 - ER-Penson				4,300.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
414000 ER-FICA				
10460445 414000 - ER-FICA				24,005.00
414100 ER-FICA/Medicare				
10460445 414100 - ER-FICA/Medicare				5,618.00
414200 ER-Health/Vision Insurance				
10460445 414200 - ER-Health/Vision Insurance				10,255.00
414300 ER-Dental Insurance				
10460445 414300 - ER-Dental Insurance				379.00
414400 ER-workers Compensation				
10460445 414400 - ER-Workers Compensation				5,395.00
414500 ER-Unemployment Compensation				
10460445 414500 - ER-Unemployment Compensation				1,011.00
421100 Office Supplies				
10460445 421100 - Office Supplies				350.00
422000 Operating Supplies				
10460445 422000 - Operating Supplies				1,500.00
422200 Chemical and Lab Supplies				
10460445 422200 - Chemical and Lab Supplies				66,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
422400 Janitorial Supplies				
10460445 422400 - Janitorial Supplies				3,200.00
422700 Clothing Allowance				
10460445 422700 - Clothing Allowance				5,000.00
423200 Equipment Parts				
10460445 423200 - Equipment Parts				3,000.00
424000 Small Tools and Equipment				
10460445 424000 - Small Tools and Equipment				2,000.00
424200 Safety Equipment				
10460445 424200 - Safety Equipment				2,000.00 *
AED Equipment parts / replacement		1.00	2,000.00	2,000.00
425000 Resale Merchandise				
10460445 425000 - Resale Merchandise				23,000.00
431100 IT&S Computer Maint/Spprt				
10460445 431100 - IT&S Computer Maint/Spprt				11,470.01
431130 Navaline Support Maint				
10460445 431130 - Navaline Support Maint				3,333.49
432100 Printing & Duplicating				
10460445 432100 - Printing & Duplicating				125.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
433120 Dues Subscriptn Certifications				
10460445 433120 - Dues Subscriptn Certifications				3,000.00
433140 Advertising				
10460445 433140 - Advertising				600.00
434110 IT&S Telephone Service				
10460445 434110 - IT&S Telephone Service				474.00
434120 Cellular Services				
10460445 434120 - Cellular Services				70.00
434200 Water & Sewer				
10460445 434200 - Water & Sewer				23,000.00
434210 Natural Gas Utility				
10460445 434210 - Natural Gas Utility				25,000.00
434230 Electric Utility				
10460445 434230 - Electric Utility				18,720.00
436100 Equipment Repairs				
10460445 436100 - Equipment Repairs				5,000.00
436120 Building Repairs/Maint				
10460445 436120 - Building Repairs/Maint				6,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
438100 Required Training				
10460445 438100 - Required Training				2,500.00 *
Certified Pool Operator Class		1.00	1,000.00	1,000.00
Summer Staff Training		1.00	1,500.00	1,500.00
439000 Other Contracted Services				
10460445 439000 - Other Contracted Services				3,500.00 *
General projects as needed		1.00	2,000.00	2,000.00
Recreation Mgmt Software		1.00	1,500.00	1,500.00
439200 Credit Card Fees				
10460445 439200 - Credit Card Fees				3,000.00
440615 Copier Revolving Program				
10460445 440615 - Copier Revolving Program				227.00
453100 Equipment Rental				
10460445 453100 - Equipment Rental				2,000.00 *
Rent Phone Pool		1.00	500.00	500.00
Computer Rental		1.00	1,500.00	1,500.00
460606 Property Insurance				
10460445 460606 - Property Insurance				9,509.00
460608 Liability Insurance				
10460445 460608 - Liability Insurance				12,858.00
460609 Fidelity Insurance				
10460445 460609 - Fidelity Insurance				501.00
TOTAL Swimming Pool				383,823.50
TOTAL General Fund				383,823.50

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget						
ACCOUNTS FOR: General Fund						
		TOTAL REVENUE	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
		TOTAL EXPENSE				-222,311.00
						606,134.50
	GRAND TOTAL					383,823.50

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12		
ACCOUNTS FOR:		2024	2025	2025	2025	2025	2026	PCT
General Fund		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	ReviewCHANGE
10460449 Kays Kids								
10460449 365401	ContrbKays	-56,801.75	-77,000.00	-77,000.00	-40,816.23	-77,000.00	-45,000.00	-41.6%
10460449 411200	Temp Sal	45,639.81	60,000.00	60,000.00	37,144.01	60,000.00	60,000.00	.0%
10460449 413100	ERPension	430.11	300.00	300.00	410.77	300.00	300.00	.0%
10460449 414000	ER FICA	2,829.58	4,829.00	4,829.00	2,302.88	4,829.00	5,285.00	9.4%
10460449 414100	ER FICAMed	661.78	1,130.00	1,130.00	538.60	1,130.00	1,237.00	9.5%
10460449 414400	ERWCC	637.46	1,122.00	1,122.00	546.50	1,122.00	1,246.00	11.1%
10460449 414500	ERUCC	114.14	204.00	204.00	92.85	204.00	222.00	8.8%
10460449 421100	OffSupply	47.85	175.00	175.00	.00	175.00	175.00	.0%
10460449 422000	OperSupply	1,681.75	5,500.00	5,500.00	1,397.97	5,500.00	5,500.00	.0%
10460449 422500	RecSupp	528.33	.00	.00	195.35	195.35	.00	.0%
10460449 422700	Clothing	767.19	350.00	350.00	.00	350.00	350.00	.0%
10460449 432100	Printing	.00	300.00	300.00	.00	300.00	300.00	.0%
10460449 433140	Advertise	270.00	600.00	600.00	.00	600.00	600.00	.0%
10460449 437100	AutoAllow	.00	.00	.00	.00	.00	150.00	.0%
10460449 437130	TravelReim	.00	.00	.00	.00	.00	150.00	.0%
10460449 438100	ReqTrain	444.00	500.00	500.00	.00	500.00	500.00	.0%
10460449 439000	OthContSvc	-14.99	450.00	450.00	.00	450.00	450.00	.0%
10460449 460608	LiabIns	2,228.04	2,339.00	2,339.00	1,754.28	2,339.00	2,831.00	21.0%
10460449 460609	FidIns	135.96	136.00	136.00	101.97	136.00	143.00	5.1%
TOTAL Kays Kids		-400.74	935.00	935.00	3,668.95	1,130.35	34,439.00	3583.3%
TOTAL General Fund		-400.74	935.00	935.00	3,668.95	1,130.35	34,439.00	3583.3%
TOTAL REVENUE		-56,801.75	-77,000.00	-77,000.00	-40,816.23	-77,000.00	-45,000.00	-41.6%
TOTAL EXPENSE		56,401.01	77,935.00	77,935.00	44,485.18	78,130.35	79,439.00	1.9%
GRAND TOTAL		-400.74	935.00	935.00	3,668.95	1,130.35	34,439.00	3583.3%

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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Finance Review

10460449 Kays Kids

365401 Contribution Kays Kids

10460449 365401 - Contribution Kays Kids

-45,000.00

411200 Temporary Salaries and wages

10460449 411200 - Temporary Salaries and wages

60,000.00

413100 ER-Penson

10460449 413100 - ER-Penson

300.00

414000 ER-FICA

10460449 414000 - ER-FICA

5,285.00

414100 ER-FICA/Medicare

10460449 414100 - ER-FICA/Medicare

1,237.00

414400 ER-Workers Compensation

10460449 414400 - ER-Workers Compensation

1,246.00

414500 ER-Unemployment Compensation

10460449 414500 - ER-Unemployment Compensation

222.00

421100 Office Supplies

10460449 421100 - Office Supplies

175.00

422000 Operating Supplies

10460449 422000 - operating Supplies

5,500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
422700 Clothing Allowance				
10460449 422700 - Clothing Allowance				350.00
432100 Printing & Duplicating				
10460449 432100 - Printing & Duplicating				300.00
433140 Advertising				
10460449 433140 - Advertising				600.00
437100 Employee Auto Allowance				
10460449 437100 - Employee Auto Allowance				150.00
437130 Employee Travel Reimbursement				
10460449 437130 - Employee Travel Reimbursement				150.00
438100 Required Training				
10460449 438100 - Required Training				500.00
439000 Other Contracted Services				
10460449 439000 - Other Contracted Services				450.00
460608 Liability Insurance				
10460449 460608 - Liability Insurance				2,831.00
460609 Fidelity Insurance				
10460449 460609 - Fidelity Insurance				143.00
TOTAL Kays Kids				34,439.00
TOTAL General Fund				34,439.00
TOTAL REVENUE				-45,000.00
TOTAL EXPENSE				79,439.00
GRAND TOTAL				34,439.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

** END OF REPORT - Generated by MacLane Mills **

URBAN FORESTRY FUND (2502)
CASH FLOW STATEMENT

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY25</u>	<u>FY25</u>	<u>FY26</u>
	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ADOPTED BUDGET</u>	<u>REVISED BUDGET</u>	<u>PROJECTED</u>	<u>PROPOSED</u>
Special Assesments	489,534	480,526	523,048	500,750	500,750	500,750	500,750
Intergovernmental	1,170	1,170	11,547	24,347	24,347	24,347	1,900
Investment Earnings	1,175	13,669	21,475	8,000	8,000	10,783	8,000
Interfund Transfers in	1,102	793	461	471	471	471	-
Other Financing Sources / (Uses)	10,000	-	-	-	-	-	-
Total Revenues	502,981	496,158	556,531	533,568	533,568	536,351	510,650
Personnel Services	309,705	359,370	339,448	428,067	428,067	428,120	419,770
Supplies & Materials	31,005	22,029	19,840	29,650	29,650	30,072	30,650
Purchased Services	51,445	52,964	31,413	64,334	64,334	64,703	56,090
Intra City Charges	17,517	16,364	15,645	17,590	24,043	24,043	23,123
Fixed Charges	167	-	-	200	200	200	200
Subtotal- Maintinance and Operating	100,134	91,357	66,898	111,774	118,227	119,018	110,063
Internal Charges	55,088	52,694	40,295	71,327	64,874	64,874	77,539
Transfers Out	-	-	-	-	-	-	-
Subtotal Internal Transactions	55,088	52,694	40,295	71,327	64,874	64,874	77,539
Debt Service							
Capital Outlay	69,112	53,970	-	130,000	130,000	130,000	130,000
Subtotal Debt and Capital	69,112	53,970	-	130,000	130,000	130,000	130,000
Total Expenditures	534,039	557,391	446,641	741,168	741,168	742,012	737,372
Revenues Over(Under) Expenditures	(31,058)	(61,233)	109,890	(207,600)	(207,600)	(205,661)	(226,722)
Beginning Cash Balance	506,949	474,968	413,735	523,625	523,625	523,625	317,964
Other Cash Sources/(Uses)			-	-	-	-	-
Ending Cash Balance	474,968	413,735	523,625	316,025	316,025	317,964	91,242
Operating Reserve	76,426	82,754	73,420	100,466	100,466	100,605	99,842
Budgeted Reserve for Capital	398,542	330,981	450,204	215,559	215,559	217,359	(8,600)

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12	
ACCOUNTS FOR:		2024	2025	2025	2025	2025	2026	PCT
Urban Forestry Spec District		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	ReviewCHANGE
25460437 Tree Maintenance								
25460437 331000	Fed Grnts	-10,000.00	-22,800.00	-22,800.00	-11,668.55	-22,800.00	.00	-100.0%
25460437 339000	Loc PILOT	-1,546.85	-1,547.00	-1,547.00	-1,894.00	-1,894.00	-1,900.00	22.8%
25460437 362000	Misc Rev	-11,442.50	.00	.00	.00	.00	.00	.0%
25460437 363012	Urban For	-510,798.93	-500,000.00	-500,000.00	-280,059.50	-500,000.00	-500,000.00	.0%
25460437 363042	UF Pen&Int	-806.40	-750.00	-750.00	-325.38	-750.00	-750.00	.0%
25460437 371010	Inv Earn	-21,475.21	-8,000.00	-8,000.00	-10,783.03	-10,783.03	-8,000.00	.0%
25460437 383060	TrfrinLiab	-461.00	-471.00	-471.00	-471.00	-471.00	.00	-100.0%
25460437 411000	Salwages	204,797.22	235,847.00	235,847.00	166,145.94	235,847.00	234,218.00	-.7%
25460437 411200	Temp Sal	12,921.50	52,045.00	52,045.00	12,710.02	52,045.00	53,949.00	3.7%
25460437 412000	OT	12.56	3,650.00	3,650.00	2,360.70	3,650.00	3,605.00	-1.2%
25460437 413100	ERPension	19,200.33	22,026.00	22,026.00	14,879.02	22,026.00	21,634.00	-1.8%
25460437 414000	ER FICA	12,726.74	18,121.00	18,121.00	10,729.71	18,121.00	18,135.00	.1%
25460437 414100	ER FICAMed	2,976.52	4,239.00	4,239.00	2,509.37	4,239.00	4,244.00	.1%
25460437 414200	ERHealth	80,993.72	81,705.00	81,705.00	48,055.37	81,705.00	76,623.00	-6.2%
25460437 414300	ERDental	2,231.92	2,332.00	2,332.00	1,461.99	2,332.00	2,332.00	.0%
25460437 414350	ER-Lf Ins	.00	.00	.00	61.15	52.90	.00	.0%
25460437 414400	ERWCC	3,041.20	7,339.00	7,339.00	1,626.94	7,339.00	4,266.00	-41.9%
25460437 414500	ERUCC	546.73	763.00	763.00	453.92	763.00	764.00	.1%
25460437 421100	OffSupply	156.94	300.00	300.00	89.85	300.00	300.00	.0%
25460437 422000	OperSupply	.00	.00	.00	.00	.00	1,000.00	.0%
25460437 422110	TreesShrub	14,946.08	19,000.00	19,000.00	4,167.08	19,000.00	16,500.00	-13.2%
25460437 422120	PlantSupp	.00	.00	.00	28.35	28.35	2,500.00	.0%
25460437 422200	Chemicals	.00	50.00	50.00	.00	50.00	50.00	.0%
25460437 422700	Clothing	6.99	1,500.00	1,500.00	610.98	1,500.00	1,500.00	.0%
25460437 423000	RprMainMis	.00	.00	.00	75.96	75.96	1,000.00	.0%
25460437 423100	Fuel/Oil	425.79	300.00	300.00	233.09	300.00	300.00	.0%
25460437 423120	TiresTubes	.00	1,000.00	1,000.00	1,317.92	1,317.92	1,500.00	50.0%
25460437 423200	EquipParts	.00	.00	.00	.00	.00	1,000.00	.0%
25460437 424000	SmlTools	4,304.31	7,500.00	7,500.00	2,978.27	7,500.00	5,000.00	-33.3%
25460437 431100	ITSCmptrMt	10,883.88	9,007.00	9,007.00	9,006.72	9,007.00	9,984.24	10.8%
25460437 431130	ITSPrjGIS	.00	88.00	88.00	88.00	88.00	2,901.68	3197.4%
25460437 432100	Printing	.00	100.00	100.00	.00	100.00	100.00	.0%
25460437 433120	DuesSubscr	1,134.80	1,000.00	1,000.00	1,905.49	1,715.88	2,000.00	100.0%
25460437 433140	Advertise	12,675.83	12,904.00	12,904.00	66.00	12,904.00	750.00	-94.2%
25460437 434110	TelphneSup	.00	355.00	355.00	474.00	355.00	474.00	33.5%
25460437 434120	CellPhone	2,800.50	2,880.00	2,880.00	1,940.42	2,880.00	2,880.00	.0%
25460437 436100	EquipRprs	546.50	4,000.00	4,000.00	1,742.48	4,000.00	3,000.00	-25.0%
25460437 438100	ReqTrain	1,537.60	4,000.00	4,000.00	2,819.02	4,000.00	4,000.00	.0%
25460437 439000	OthContSvc	1,833.75	30,000.00	30,000.00	100.00	30,000.00	30,000.00	.0%
25460437 440618	FleetSvc	5,322.00	6,453.00	6,453.00	4,839.75	6,453.00	6,796.00	5.3%
25460437 440619	Gas & Fuel	10,252.72	13,110.00	13,110.00	5,157.18	13,110.00	12,455.00	-5.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12		
ACCOUNTS FOR:									
			2024	2025	2025	2025	2025	2026	PCT
Urban Forestry Spec District			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance Review	CHANGE
25460437	440621	Veh Parts	69.86	3,520.00	3,520.00	995.40	3,520.00	2,816.00	-20.0%
25460437	440622	Veh Repair	.00	960.00	960.00	900.40	960.00	1,056.00	10.0%
25460437	453100	Equip Rent	.00	200.00	200.00	.00	200.00	200.00	.0%
25460437	460601	CommMgrAtty	10,873.44	20,170.00	20,170.00	15,127.47	20,170.00	26,838.00	33.1%
25460437	460602	Budget	4,323.36	7,786.00	7,786.00	5,839.47	7,786.00	9,227.00	18.5%
25460437	460604	HR	5,645.04	5,820.00	5,820.00	4,365.00	5,820.00	5,894.00	1.3%
25460437	460605	ParksRec	11,097.96	21,088.00	21,088.00	15,815.97	21,088.00	24,574.00	16.5%
25460437	460607	Veh Ins	553.23	1,207.00	1,207.00	.00	1,207.00	1,267.00	5.0%
25460437	460608	LiabIns	7,755.00	8,756.00	8,756.00	6,567.03	8,756.00	9,692.00	10.7%
25460437	460609	FidIns	47.04	47.00	47.00	35.28	47.00	47.00	.0%
25460437	494000	MachEquip	.00	130,000.00	130,000.00	.00	130,000.00	130,000.00	.0%
TOTAL Tree Maintenance			-109,889.83	207,600.00	207,600.00	43,079.25	205,660.98	226,721.92	9.2%
TOTAL Urban Forestry Spec Di			-109,889.83	207,600.00	207,600.00	43,079.25	205,660.98	226,721.92	9.2%
TOTAL REVENUE			-556,530.89	-533,568.00	-533,568.00	-305,201.46	-536,698.03	-510,650.00	-4.3%
TOTAL EXPENSE			446,641.06	741,168.00	741,168.00	348,280.71	742,359.01	737,371.92	-.5%
GRAND TOTAL			-109,889.83	207,600.00	207,600.00	43,079.25	205,660.98	226,721.92	9.2%

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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Urban Forestry Spec District

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

339000 Local Payment in Lieu of Taxes

25460437 339000 - Local Payment in Lieu of Taxes

-1,900.00

363012 Urban Forest Maint Dist Assess

25460437 363012 - Urban Forest Maint Dist Assess

-500,000.00

363042 Urban Forest Assess Penlty Int

25460437 363042 - Urban Forest Assess Penlty Int

-750.00

371010 Investment Earnings

25460437 371010 - Investment Earnings

-8,000.00

411000 Salaries and wages

25460437 411000 - Salaries and wages

234,218.00

411200 Temporary Salaries and wages

25460437 411200 - Temporary Salaries and wages

53,949.00

412000 Overtime

25460437 412000 - Overtime

3,605.00

413100 ER-Penson

25460437 413100 - ER-Penson

21,634.00

414000 ER-FICA

25460437 414000 - ER-FICA

18,135.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Urban Forestry Spec District

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

414100 ER-FICA/Medicare

25460437 414100 - ER-FICA/Medicare

4,244.00

414200 ER-Health/Vision Insurance

25460437 414200 - ER-Health/Vision Insurance

76,623.00

414300 ER-Dental Insurance

25460437 414300 - ER-Dental Insurance

2,332.00

414400 ER-Workers Compensation

25460437 414400 - ER-Workers Compensation

4,266.00

414500 ER-Unemployment Compensation

25460437 414500 - ER-Unemployment Compensation

764.00

421100 Office Supplies

25460437 421100 - Office Supplies

300.00

422000 Operating Supplies

25460437 422000 - Operating Supplies

1,000.00

422110 Trees Shrubs Etc.

25460437 422110 - Trees Shrubs Etc.

16,500.00

422120 Planting Supplies

25460437 422120 - Planting Supplies

2,500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Urban Forestry Spec District	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
422200 Chemical and Lab Supplies				
25460437 422200 - Chemical and Lab Supplies				50.00
422700 Clothing Allowance				
25460437 422700 - Clothing Allowance				1,500.00
423000 Repair Maintenance Supp Misc				
25460437 423000 - Repair Maintenance Supp Misc				1,000.00
423100 Fuel and Oil				
25460437 423100 - Fuel and Oil				300.00
423120 Tires and Tubes				
25460437 423120 - Tires and Tubes				1,500.00
423200 Equipment Parts				
25460437 423200 - Equipment Parts				1,000.00
424000 Small Tools and Equipment				
25460437 424000 - Small Tools and Equipment				5,000.00
431100 IT&S Computer Maint/Spprt				
25460437 431100 - IT&S Computer Maint/Spprt				9,984.24
431130 Navaline Support Maint				
25460437 431130 - IT&S Special Projects/GIS				2,901.68

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Urban Forestry Spec District	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
432100 Printing & Duplicating				
25460437 432100 - Printing & Duplicating				100.00
433120 Dues Subscriptn Certifications				
25460437 433120 - Dues Subscriptn Certifications				2,000.00
433140 Advertising				
25460437 433140 - Advertising				750.00
434110 IT&S Telephone Service				
25460437 434110 - IT&S Telephone Service				474.00
434120 Cellular Services				
25460437 434120 - Cellular Services				2,880.00
436100 Equipment Repairs				
25460437 436100 - Equipment Repairs				3,000.00
438100 Required Training				
25460437 438100 - Required Training Arborist Certification		1.00	4,000.00	4,000.00 * 4,000.00
439000 Other Contracted Services				
25460437 439000 - Other Contracted Services Incidental removal, pruning, storm cleanup		1.00	30,000.00	30,000.00 * 30,000.00
440618 Fleet Service Charges				
25460437 440618 - Fleet Service Charges				6,796.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Urban Forestry Spec District

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

440619 Shop Gas & Fuel Charges

25460437 440619 - Shop Gas & Fuel Charges

12,455.00

440621 Shop Vehicle Parts

25460437 440621 - Shop Vehicle Parts

2,816.00

440622 Shop Vehicle Repairs

25460437 440622 - Shop Vehicle Repairs

1,056.00

453100 Equipment Rental

25460437 453100 - Equipment Rental

200.00

460601 Comm Mgr Atty Charges

25460437 460601 - Comm Mgr Atty Charges

26,838.00

460602 Budget & Accounting

25460437 460602 - Budget & Accounting

9,227.00

460604 Human Resources

25460437 460604 - Human Resources

5,894.00

460605 Parks & Rec Admin

25460437 460605 - Parks & Rec Admin

24,574.00

460607 Vehicle & Equip Insurance

25460437 460607 - Vehicle & Equip Insurance

1,267.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Urban Forestry Spec District	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
460608 Liability Insurance				
25460437 460608 - Liability Insurance				9,692.00
460609 Fidelity Insurance				
25460437 460609 - Fidelity Insurance				47.00
494000 Machinery & Equipment				
25460437 494000 - Machinery & Equipment				130,000.00
TOTAL Tree Maintenance				226,721.92
TOTAL Urban Forestry Spec District				226,721.92
TOTAL REVENUE				-510,650.00
TOTAL EXPENSE				737,371.92
GRAND TOTAL				226,721.92

** END OF REPORT - Generated by MacLane Mills **

GOLF COURSE FUND (5010)**CASH FLOW**

	FY22	FY23	FY24	FY25	FY25	FY25	FY26
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	REVISED BUDGET	PROJECTED	PROPOSED
REVENUES:							
Charges For Services	1,713,184	1,956,155	2,376,579	2,485,000	2,485,000	2,513,245	2,766,000
Investment Earnings	631	636	(1,293)	2,000	2,000	2,000	2,000
Other Financing Sources / (Uses)	40,080	874	209,001	10,000	10,000	10,000	10,000
Subtotal - Other Operating Revenue	1,753,895	1,957,665	2,584,287	2,497,000	2,497,000	2,525,245	2,778,000
Interfund Transfers In	241,409	145,321	108,484	86,449	86,449	86,449	85,000
Subtotal - Internal Transactions	241,409	145,321	108,484	86,449	86,449	86,449	85,000
TOTAL REVENUE	1,995,304	2,102,986	2,692,771	2,583,449	2,583,449	2,611,694	2,863,000
EXPENSES:							
Personnel Services	719,657	989,259	1,148,693	1,195,324	1,195,324	1,195,324	1,247,519
Supplies & Materials	530,002	541,893	584,108	588,282	588,282	597,182	618,607
Purchased Services	156,698	141,313	208,331	242,475	242,475	239,584	307,649
Intra-City Charges	-	-	-	-	-	-	-
Fixed Charges	96,689	91,211	54,999	58,540	58,540	66,535	59,290
Subtotal - Maintenance and Operating	783,389	774,417	847,439	889,297	889,297	903,301	985,546
Internal Charges	232,881	286,794	305,263	314,160	314,160	313,893	338,847
Transfers Out	-	-	-	-	-	-	-
Subtotal - Internal Transactions	232,881	286,794	305,263	314,160	314,160	313,893	338,847
Debt Service	221,010	175,398	191,497	203,300	203,300	206,615	206,353
Capital Outlay	44,173	64,912	191,090	-	-	-	-
Subtotal - Debt & Capital	265,183	240,309	382,588	203,300	203,300	206,615	206,353
TOTAL EXPENSES	2,001,111	2,290,779	2,683,982	2,602,081	2,602,081	2,619,134	2,778,265
Revenues Over (Under Expenditures)	(5,807)	(187,793)	8,789	(18,632)	(18,632)	(7,440)	84,735
BEGINNING CASH	180,323	185,397	30,732	85,039	66,407	47,775	40,335
Balance Sheet Cash Adj	10,881	33,128	45,518	-	-	-	-
ENDING CASH	185,397	30,732	85,039	66,407	47,775	40,335	125,070

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12		
ACCOUNTS FOR:									
Golf		2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE	
50460446	Golf operations								
50460446	346020	Golf Pass	-312,408.32	-413,150.00	-413,150.00	-311,284.50	-413,150.00	-350,000.00	-15.3%
50460446	346021	Green Fee	-615,898.92	-353,460.00	-353,460.00	-327,980.91	-353,460.00	-650,000.00	83.9%
50460446	346022	Simulator	-140,594.58	-85,160.00	-85,160.00	-145,900.77	-85,160.00	-90,000.00	5.7%
50460446	346023	Punch Card	-36,144.14	-108,050.00	-108,050.00	-95.81	-108,050.00	.00	-100.0%
50460446	346024	Cart Stor	-40,702.50	-48,147.00	-48,147.00	-22,765.00	-48,147.00	-48,000.00	-.3%
50460446	346025	Cart Rent	-265,996.00	-283,732.00	-283,732.00	-188,009.00	-283,732.00	-283,000.00	-.3%
50460446	346026	Drive Rng	-69,606.00	-122,000.00	-122,000.00	-8,159.00	-122,000.00	-130,000.00	6.6%
50460446	346027	Pro Shop	-271,101.76	-270,000.00	-270,000.00	-197,366.48	-270,000.00	-290,000.00	7.4%
50460446	346029	Misc Rev	-61,295.75	-106,301.00	-106,301.00	-24,627.00	-106,301.00	-100,000.00	-5.9%
50460446	346036	Discounts	541.70	.00	.00	2,741.78	.00	.00	.0%
50460446	346229	GolfLesson	-1,547.00	-30,000.00	-30,000.00	-22,894.50	-30,000.00	-30,000.00	.0%
50460446	362000	Misc Rev	-560.50	.00	.00	-267.00	-267.00	.00	.0%
50460446	362004	Oth Settl	-7,828.27	.00	.00	.00	.00	.00	.0%
50460446	371010	Inv Earn	1,292.72	-2,000.00	-2,000.00	-1,902.20	-2,000.00	-2,000.00	.0%
50460446	381070	DebtProcds	-184,195.00	.00	.00	.00	.00	.00	.0%
50460446	383060	TrfrinLiab	-1,384.00	-1,449.00	-1,449.00	-1,449.00	-1,449.00	.00	-100.0%
50460446	383100	TrfrinGenF	-107,100.00	-85,000.00	-85,000.00	-85,000.00	-85,000.00	-85,000.00	.0%
50460446	411000	Salwages	184,254.83	198,850.00	198,850.00	162,185.12	198,850.00	200,949.00	1.1%
50460446	411200	Temp Sal	71,817.26	60,583.00	60,583.00	64,026.32	60,583.00	78,742.00	30.0%
50460446	411300	Commission	9,698.00	15,000.00	15,000.00	5,457.25	15,000.00	15,000.00	.0%
50460446	412000	OT	.00	1,519.00	1,519.00	351.26	1,519.00	1,585.00	4.3%
50460446	413100	ERPension	18,274.79	18,236.00	18,236.00	15,738.86	18,236.00	18,228.00	.0%
50460446	414000	ER FICA	16,312.76	17,112.00	17,112.00	14,247.76	17,112.00	18,372.00	7.4%
50460446	414100	ER FICAMed	3,815.17	4,005.00	4,005.00	3,332.23	4,005.00	4,300.00	7.4%
50460446	414200	ERHealth	40,589.52	40,025.00	40,025.00	33,094.60	40,025.00	34,254.00	-14.4%
50460446	414300	ERDental	1,746.72	1,749.00	1,749.00	1,398.06	1,749.00	1,749.00	.0%
50460446	414350	ER-Lf Ins	.00	.00	.00	57.75	.00	.00	.0%
50460446	414400	ERWCC	3,000.99	3,221.00	3,221.00	1,581.08	3,221.00	2,707.00	-16.0%
50460446	414500	ERUCC	664.20	721.00	721.00	579.91	721.00	774.00	7.4%
50460446	421100	OffSupply	2,264.26	2,500.00	2,500.00	1,230.18	2,500.00	2,500.00	.0%
50460446	422000	OperSupply	8,975.96	17,500.00	17,500.00	2,325.08	17,500.00	17,500.00	.0%
50460446	422400	Janitorial	867.07	4,600.00	4,600.00	569.98	4,600.00	4,600.00	.0%
50460446	422700	Clothing	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
50460446	423230	GlfdRSupp	9,931.33	9,000.00	9,000.00	7,019.96	9,000.00	9,000.00	.0%
50460446	424500	Furn&Fix	255.76	500.00	500.00	.00	500.00	500.00	.0%
50460446	425000	ResaleMrch	198,034.43	185,000.00	185,000.00	167,007.91	185,000.00	175,000.00	-5.4%
50460446	431100	ITSCmptrMt	14,823.24	14,184.00	14,184.00	14,455.94	14,184.00	14,074.22	-.8%
50460446	431130	ITSPrgGIS	.00	615.00	615.00	615.00	615.00	4,090.34	565.1%
50460446	431140	PostAdm	290.00	290.00	290.00	152.00	290.00	310.00	6.9%
50460446	431141	Postage	45.11	100.00	100.00	84.66	100.00	100.00	.0%
50460446	431142	Freight	326.86	500.00	500.00	.00	500.00	500.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12	
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026
Golf			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance Review
50460446 432100	Printing		197.09	3,000.00	3,000.00	953.45	3,000.00	2,000.00 -33.3%
50460446 433120	DuesSubscr		4,310.92	3,250.00	3,250.00	4,249.64	3,250.00	4,500.00 38.5%
50460446 433140	Advertise		3,961.00	8,000.00	8,000.00	8,180.00	8,000.00	8,000.00 .0%
50460446 434110	TelphneSup		1,185.00	1,422.00	1,422.00	1,422.00	1,422.00	1,422.00 .0%
50460446 434200	Wtr/WW		2,326.08	2,200.00	2,200.00	1,943.35	2,200.00	2,200.00 .0%
50460446 434230	Electricity		15,158.79	13,500.00	13,500.00	12,905.56	13,500.00	13,500.00 .0%
50460446 435150	MisProfSvc		13,842.00	12,750.00	12,750.00	10,882.00	12,750.00	12,750.00 .0%
50460446 437140	MeetingExp		.00	1,000.00	1,000.00	389.99	1,000.00	1,000.00 .0%
50460446 438140	Conference		.00	1,500.00	1,500.00	.00	1,500.00	1,500.00 .0%
50460446 439000	OthContSvc		2,801.13	11,040.00	11,040.00	2,429.42	11,040.00	49,000.00 343.8%
50460446 439200	CC Fees		39,336.27	25,000.00	25,000.00	38,129.02	35,000.00	45,000.00 80.0%
50460446 439201	CCTipShort		88.25	.00	.00	1,360.00	.00	.00 .0%
50460446 460601	ComMgrAtty		17,504.28	16,282.00	16,282.00	12,211.47	16,282.00	22,239.00 36.6%
50460446 460602	Budget		19,937.76	20,776.00	20,776.00	15,581.97	20,776.00	21,652.00 4.2%
50460446 460604	HR		4,515.96	4,656.00	4,656.00	3,492.00	4,656.00	4,715.00 1.3%
50460446 460605	ParksRec		32,168.04	32,287.00	32,287.00	24,215.22	32,287.00	32,981.00 2.1%
50460446 460606	Prop Ins		212.96	262.00	262.00	196.47	262.00	281.00 7.3%
50460446 460608	LiabIns		7,056.00	8,290.00	8,290.00	6,217.47	8,290.00	9,842.00 18.7%
50460446 460609	FidIns		78.96	79.00	79.00	59.22	79.00	79.00 .0%
50460446 460614	Bldg M&O		51,374.76	58,166.00	58,166.00	43,624.53	58,166.00	63,983.00 10.0%
50460446 478150	OverShort		11.92	.00	.00	-34.86	.00	.00 .0%
TOTAL Golf Operations			-1,312,472.89	-1,088,179.00	-1,088,179.00	-651,040.56	-1,078,446.00	-1,155,521.44 6.2%
TOTAL Golf			-1,312,472.89	-1,088,179.00	-1,088,179.00	-651,040.56	-1,078,446.00	-1,155,521.44 6.2%
TOTAL REVENUE			-2,114,528.32	-1,908,449.00	-1,908,449.00	-1,334,959.39	-1,908,716.00	-2,058,000.00 7.8%
TOTAL EXPENSE			802,055.43	820,270.00	820,270.00	683,918.83	830,270.00	902,478.56 10.0%
GRAND TOTAL			-1,312,472.89	-1,088,179.00	-1,088,179.00	-651,040.56	-1,078,446.00	-1,155,521.44 6.2%

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Golf

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

50460446 Golf Operations

346020 Golf Fees Passes

50460446 346020 - Golf Fees Passes

-350,000.00

346021 Golf Green Fees

50460446 346021 - Golf Green Fees

-650,000.00

346022 Golf Simulator

50460446 346022 - Golf Simulator

-90,000.00

346024 Golf Cart Storage

50460446 346024 - Golf Cart Storage

-48,000.00

346025 Golf Cart Rentals

50460446 346025 - Golf Cart Rentals

-283,000.00

346026 Golf Driving Range

50460446 346026 - Golf Driving Range

-130,000.00

346027 Golf Pro Shop

50460446 346027 - Golf Pro Shop

-290,000.00

346029 Golf Misc Other

50460446 346029 - Golf Misc Other

-100,000.00

346229 Golf Lessons

50460446 346229 - Golf Lessons

-30,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Golf

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

371010 Investment Earnings

50460446 371010 - Investment Earnings

-2,000.00

383100 Interfund Transfr In Gen Fund

50460446 383100 - Interfund Transfr In Gen Fund

-85,000.00

411000 Salaries and wages

50460446 411000 - Salaries and wages

200,949.00

411200 Temporary Salaries and wages

50460446 411200 - Temporary Salaries and wages

78,742.00

411300 Commissions

50460446 411300 - Commissions

15,000.00

412000 Overtime

50460446 412000 - Overtime

1,585.00

413100 ER-Penson

50460446 413100 - ER-Penson

18,228.00

414000 ER-FICA

50460446 414000 - ER-FICA

18,372.00

414100 ER-FICA/Medicare

50460446 414100 - ER-FICA/Medicare

4,300.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Golf

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

414200 ER-Health/Vision Insurance

50460446 414200 - ER-Health/Vision Insurance

34,254.00

414300 ER-Dental Insurance

50460446 414300 - ER-Dental Insurance

1,749.00

414400 ER-Workers Compensation

50460446 414400 - ER-Workers Compensation

2,707.00

414500 ER-Unemployment Compensation

50460446 414500 - ER-Unemployment Compensation

774.00

421100 Office Supplies

50460446 421100 - Office Supplies

2,500.00

422000 Operating Supplies

50460446 422000 - Operating Supplies

17,500.00

422400 Janitorial Supplies

50460446 422400 - Janitorial Supplies

4,600.00

422700 Clothing Allowance

50460446 422700 - Clothing Allowance

1,000.00

423230 Golf Driving Range Supplies

50460446 423230 - Golf Driving Range Supplies

9,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Golf

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

424500 Furniture and Fixtures

50460446 424500 - Furniture and Fixtures

500.00

425000 Resale Merchandise

50460446 425000 - Resale Merchandise

175,000.00

431100 IT&S Computer Maint/Spprt

50460446 431100 - IT&S Computer Maint/Spprt

14,074.22

431130 Navaline Support Maint

50460446 431130 - IT&S Special Projects/GIS

4,090.34

431140 City-Co Bldg Postage Adm

50460446 431140 - City-Co Bldg Postage Adm

310.00

431141 Postage

50460446 431141 - Postage

100.00

431142 Freight and Express

50460446 431142 - Freight and Express

500.00

432100 Printing & Duplicating

50460446 432100 - Printing & Duplicating

2,000.00

433120 Dues Subscriptn Certifications

50460446 433120 - Dues Subscriptn Certifications

4,500.00 *

Proj Golf Assoc

1.00

2,400.00

2,400.00

US Golf Assoc

1.00

150.00

150.00

MT State Golf Assoc

1.00

200.00

200.00

360 Helena Chamber of Commerce

1.00

360.00

360.00

Additional Dues/Subscriptions

1.00

1,390.00

1,390.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Golf

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

433140 Advertising

50460446 433140 - Advertising				8,000.00 *
Misc Partnerships	1.00	500.00		500.00
Ad Management 3rd Party Socials	1.00	1,500.00		1,500.00
Event Promotions	1.00	1,000.00		1,000.00
Print Misc	1.00	2,000.00		2,000.00
Spring Video	1.00	1,500.00		1,500.00
Fall Video	1.00	1,500.00		1,500.00

434110 IT&S Telephone Service

50460446 434110 - IT&S Telephone Service				1,422.00
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434200 Water & Sewer

50460446 434200 - Water & Sewer				2,200.00
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434230 Electric Utility

50460446 434230 - Electric Utility				13,500.00
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435150 Professional Services-Misc

50460446 435150 - Professional Services-Misc				12,750.00 *
MSGA Handicaps	1.00	12,750.00		12,750.00

437140 Travel & Meeting Expense

50460446 437140 - Travel & Meeting Expense				1,000.00
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438140 Conferences

50460446 438140 - Conferences				1,500.00
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439000 Other Contracted Services

50460446 439000 - Other Contracted Services				49,000.00 *
Fire Extinguishers	1.00	400.00		400.00
Advertising Signs	1.00	1,000.00		1,000.00
Scorecards/Pencils	1.00	2,400.00		2,400.00
Security Monitoring	1.00	1,700.00		1,700.00
False Alarm Fees	1.00	500.00		500.00
EZ Suite/GolfNow	1.00	5,040.00		5,040.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Golf	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
Golf Simulator maintenance		1.00	37,960.00	37,960.00
439200 Credit Card Fees				
50460446 439200 - Credit Card Fees				45,000.00
460601 Comm Mgr Atty Charges				
50460446 460601 - Comm Mgr Atty Charges				22,239.00
460602 Budget & Accounting				
50460446 460602 - Budget & Accounting				21,652.00
460604 Human Resources				
50460446 460604 - Human Resources				4,715.00
460605 Parks & Rec Admin				
50460446 460605 - Parks & Rec Admin				32,981.00
460606 Property Insurance				
50460446 460606 - Property Insurance				281.00
460608 Liability Insurance				
50460446 460608 - Liability Insurance				9,842.00
460609 Fidelity Insurance				
50460446 460609 - Fidelity Insurance				79.00
460614 Building M&O Charge				
50460446 460614 - Building M&O Charge				63,983.00
TOTAL Golf Operations				-1,155,521.44
TOTAL Golf				-1,155,521.44
TOTAL REVENUE				-2,058,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Golf				
	TOTAL EXPENSE	VENDOR	QUANTITY	UNIT COST 2026 Finance Review
				902,478.56
	GRAND TOTAL			-1,155,521.44

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12		
ACCOUNTS FOR:								
Golf		2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE
50460455	Golf Maintenance							
50460455	411000 Salwages	178,880.69	209,155.00	209,155.00	157,896.69	209,155.00	203,041.00	-2.9%
50460455	411200 Temp Sal	127,180.00	121,515.00	121,515.00	90,632.19	121,515.00	129,323.00	6.4%
50460455	412000 OT	4,946.71	2,138.00	2,138.00	2,568.82	2,138.00	2,243.00	4.9%
50460455	413100 ERPension	22,417.35	19,203.00	19,203.00	18,211.42	19,203.00	18,439.00	-4.0%
50460455	414000 ER FICA	18,808.06	20,653.00	20,653.00	15,222.06	20,653.00	20,765.00	.5%
50460455	414100 ER FICAMed	4,398.51	4,833.00	4,833.00	3,559.97	4,833.00	4,859.00	.5%
50460455	414200 ERHealth	59,287.88	59,972.00	59,972.00	36,426.40	59,972.00	64,608.00	7.7%
50460455	414300 ERDental	1,649.68	1,749.00	1,749.00	932.04	1,749.00	1,749.00	.0%
50460455	414350 ER-Lf Ins	.00	.00	.00	57.75	.00	.00	.0%
50460455	414400 ERWCC	5,606.54	13,902.00	13,902.00	3,097.90	13,902.00	11,803.00	-15.1%
50460455	414500 ERUCC	778.00	869.00	869.00	627.64	869.00	873.00	.5%
50460455	421100 OffSupply	96.33	250.00	250.00	27.98	250.00	250.00	.0%
50460455	422000 OperSupply	4,999.86	2,000.00	2,000.00	2,316.51	2,000.00	2,000.00	.0%
50460455	422130 IrrrgtnPrts	1,064.34	7,000.00	7,000.00	6,453.69	7,000.00	7,000.00	.0%
50460455	422140 Chemicals	28,277.70	38,407.00	38,407.00	8,394.27	38,407.00	38,407.00	.0%
50460455	422400 Janitorial	977.20	710.00	710.00	622.60	710.00	710.00	.0%
50460455	422700 Clothing	.00	400.00	400.00	54.56	400.00	400.00	.0%
50460455	423000 RprMainMis	76.24	.00	.00	689.51	.00	.00	.0%
50460455	423100 Fuel/Oil	26,445.94	29,150.00	29,150.00	12,002.29	29,150.00	29,150.00	.0%
50460455	423110 VehcParts	1,798.24	1,925.00	1,925.00	1,185.07	1,925.00	750.00	-61.0%
50460455	423200 EquipParts	73.72	2,000.00	2,000.00	8,517.36	10,000.00	10,000.00	400.0%
50460455	423301 SurfcngSup	114.47	1,150.00	1,150.00	.00	1,150.00	1,149.99	.0%
50460455	423303 Gravelsand	6,401.27	8,500.00	8,500.00	6,190.52	8,500.00	8,500.00	.0%
50460455	424000 SmlTools	1,826.26	2,000.00	2,000.00	432.41	2,000.00	2,000.00	.0%
50460455	424500 Furn&Fix	6,864.80	5,690.00	5,690.00	84.25	5,690.00	5,690.00	.0%
50460455	431100 ITSCmptrMt	12,799.08	12,224.00	12,224.00	16,334.84	13,278.79	13,789.01	12.8%
50460455	431130 ITSPrjGIS	.00	176.00	176.00	176.00	176.00	4,007.45	2177.0%
50460455	431141 Postage	3.42	.00	.00	.00	.00	.00	.0%
50460455	433120 DuesSubscr	1,066.55	865.00	865.00	359.30	865.00	865.00	.0%
50460455	433140 Advertise	.00	100.00	100.00	.00	100.00	100.00	.0%
50460455	434110 TelphneSup	790.00	474.00	474.00	474.00	474.00	474.00	.0%
50460455	434120 CellPhone	200.00	665.00	665.00	.00	655.00	425.00	-36.1%
50460455	434200 wtr/ww	912.24	1,100.00	1,100.00	704.55	1,100.00	1,100.00	.0%
50460455	434210 NatGas	2,971.84	1,500.00	1,500.00	6,126.95	5,089.24	1,500.00	.0%
50460455	434220 Solidwaste	3,432.60	3,700.00	3,700.00	2,574.45	3,700.00	3,700.00	.0%
50460455	434230 Electricty	35,012.30	34,000.00	34,000.00	29,745.53	34,000.00	34,000.00	.0%
50460455	436000 RprMainSvc	4,956.80	8,000.00	8,000.00	2,479.76	2,250.00	2,250.00	-71.9%
50460455	436100 EquipRprs	.00	8,700.00	8,700.00	892.00	8,700.00	8,700.00	.0%
50460455	436120 BldgRprs	1,275.97	4,000.00	4,000.00	6,778.77	4,000.00	4,000.00	.0%
50460455	438100 ReqTrain	.00	350.00	350.00	.00	350.00	350.00	.0%
50460455	438140 Conference	120.50	2,500.00	2,500.00	.00	1,200.00	1,200.00	-52.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12		
ACCOUNTS FOR:									
Golf			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance Review	PCT CHANGE
50460455	439000	OthContSvc	3,535.00	10,150.00	10,150.00	8,659.15	10,150.00	10,150.00	.0%
50460455	439300	Licenses	.00	3,275.00	3,275.00	672.97	800.00	3,425.00	4.6%
50460455	453100	Equip Rent	1,809.35	2,650.00	2,650.00	5,455.76	3,300.00	3,400.00	28.3%
50460455	454220	OthAssess	53,228.29	55,890.00	55,890.00	63,235.33	63,235.33	55,890.00	.0%
50460455	460601	ComMgrAtty	17,603.40	16,204.00	16,204.00	12,152.97	16,204.00	21,910.00	35.2%
50460455	460602	Budget	16,729.44	18,178.00	18,178.00	13,633.47	18,178.00	12,169.00	-33.1%
50460455	460604	HR	4,515.96	4,656.00	4,656.00	3,492.00	4,656.00	4,715.00	1.3%
50460455	460605	ParksRec	32,805.00	31,944.00	31,944.00	23,958.00	31,944.00	31,599.00	-1.1%
50460455	460606	Prop Ins	826.96	1,018.00	1,018.00	763.47	1,018.00	1,164.00	14.3%
50460455	460607	Veh Ins	125.57	274.00	274.00	.00	274.00	288.00	5.1%
50460455	460608	LiabIns	9,237.00	9,997.00	9,997.00	7,497.72	9,997.00	11,115.00	11.2%
50460455	460609	FidIns	99.96	100.00	100.00	74.97	100.00	100.00	.0%
50460455	494000	MachEquip	191,090.12	.00	.00	.00	.00	.00	.0%
50460455	601100	Principal	129,233.23	143,614.00	143,614.00	143,611.70	143,700.00	150,000.00	4.4%
50460455	601120	Interest	59,764.16	59,686.00	59,686.00	62,915.36	62,915.36	55,353.00	-7.3%
50460455	603110	Arbitrage	2,500.00	.00	.00	.00	.00	1,000.00	.0%
TOTAL Golf Maintenance			1,089,614.53	989,161.00	989,161.00	788,972.92	1,003,580.72	1,002,448.45	1.3%
TOTAL Golf			1,089,614.53	989,161.00	989,161.00	788,972.92	1,003,580.72	1,002,448.45	1.3%
TOTAL REVENUE			.00	.00	.00	.00	.00	.00	.0%
TOTAL EXPENSE			1,089,614.53	989,161.00	989,161.00	788,972.92	1,003,580.72	1,002,448.45	1.3%
GRAND TOTAL			1,089,614.53	989,161.00	989,161.00	788,972.92	1,003,580.72	1,002,448.45	1.3%

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Golf

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

411000 Salaries and wages

50460455 411000 - Salaries and wages

203,041.00

411200 Temporary Salaries and wages

50460455 411200 - Temporary Salaries and wages

129,323.00

412000 Overtime

50460455 412000 - Overtime

2,243.00

413100 ER-Penson

50460455 413100 - ER-Penson

18,439.00

414000 ER-FICA

50460455 414000 - ER-FICA

20,765.00

414100 ER-FICA/Medicare

50460455 414100 - ER-FICA/Medicare

4,859.00

414200 ER-Health/Vision Insurance

50460455 414200 - ER-Health/Vision Insurance

64,608.00

414300 ER-Dental Insurance

50460455 414300 - ER-Dental Insurance

1,749.00

414400 ER-Workers Compensation

50460455 414400 - ER-Workers Compensation

11,803.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Golf

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

414500 ER-Unemployment Compensation

50460455 414500 - ER-Unemployment Compensation

873.00

421100 Office Supplies

 50460455 421100 - Office Supplies
 pencils/pens/paper clips/printer
 paper/calendar/ink cartridge
 just adding detail -slink

 250.00 *
 250.00

422000 Operating Supplies

 50460455 422000 - Operating Supplies
 Variety of small supplies needed for
 operation, such as:
 flagging tape, rope, marking paint,
 hose clamps, batteries, wire marking
 flags, duct tape, containers, etc.

 2,000.00 *
 2,000.00

422130 Irrigation Parts

 50460455 422130 - Irrigation Parts
 replace broken sprinklers/irr
 valves/hoses/pipes/ or parts thereof.
 ~200\$ x35qty (price dependent on which
 item. aging irr system with numerous
 different components of various model
 and age is increasing in failures each
 year.
 *just adding detail,
 account/expenditures not new. -slink

 7,000.00 *
 7,000.00

422140 Fertilizer & Chemical Supplies

 50460455 422140 - Fertilizer & Chemical Supplies
 Greens
 Tees & Range Tee
 Fairways, Rough, Driving Range
 Herbicides
 Other Sprays
 Fungicide
 Pond Treatment
 Turf Seed

1.00	3,725.00	38,407.00 *
1.00	1,925.00	3,725.00
1.00	12,865.00	1,925.00
1.00	3,460.00	12,865.00
1.00	4,725.00	3,460.00
1.00	8,925.00	4,725.00
1.00	1,575.00	8,925.00
1.00	1,207.00	1,575.00
1.00		1,207.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Golf

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

422400 Janitorial Supplies

50460455 422400 - Janitorial Supplies

710.00 *

Toilet Paper

1.00

75.00

75.00

Paper Towels

1.00

85.00

85.00

Trash Bags

1.00

350.00

350.00

Misc Cleaning

1.00

100.00

100.00

Rags

1.00

100.00

100.00

422700 Clothing Allowance

50460455 422700 - Clothing Allowance

400.00 *

Safety Gear

1.00

200.00

200.00

Other Clothing such as coveralls for mechanic

1.00

200.00

200.00

423100 Fuel and Oil

50460455 423100 - Fuel and Oil

29,150.00 *

Maint. No-Lead

1.00

9,400.00

9,400.00

Rentals No-Lead

1.00

10,300.00

10,300.00

Diesel

1.00

8,750.00

8,750.00

lube 10W hyd fluid

1.00

300.00

300.00

lube 15W-40 diesel oil

1.00

225.00

225.00

Lube ATF & Grease

1.00

175.00

175.00

423110 Vehicle Parts

50460455 423110 - Vehicle Parts

750.00 *

Misc maintenance for work truck if needed

3.00

250.00

750.00

This is an account that used to be used for golf carts, but should just be used for road vehicles (we just have the one work truck). -srl

423200 Equipment Parts

50460455 423200 - Equipment Parts

10,000.00 *

Replacement parts needed for repair or proper operation for all golf course equipment, such as mowers, utility carts, powered sand rake, turbine blowers, aerifiers, weed eaters etc In the past much of this was

50.00

200.00

10,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Golf

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

erroneously coded into repair services.
 Our mechanic does a majority of
 repair in house, using parts bought
 through vendors. So this account
 should be increased, whilst decreasing
 the "services" account. Parts cost are
 increasing, while age and hours of use
 of equipment are increasing, so an
 increase is also necessary. -slink

423301 Surfacing Materials

50460455 423301 - Surfacing Materials
 loads of asphalt millings or suitable
 rock to cover eroded areas of cart path

3.00

383.33

1,149.99 *
 1,149.99

423303 Gravel & Sand

50460455 423303 - Gravel & Sand
 Greens aeration
 Summer Topdressing
 range tee for 180 days
 bunkers

1.00

3,650.00

8,500.00 *

1.00

1,500.00

3,650.00

1.00

800.00

1,500.00

1.00

2,550.00

800.00

2,550.00

424000 Small Tools and Equipment

50460455 424000 - Small Tools and Equipment
 used for needed shop tools such as
 wrenches, hammers, etc, and or small
 tools for golf course like weed eaters,
 blowers, hand sprayers, shovels, etc
 just adding detail -slink

4.00

500.00

2,000.00 *
 2,000.00

424500 Furniture and Fixtures

50460455 424500 - Furniture and Fixtures

Flag Sticks
 Flags
 Range Flags
 Regulation Cups
 Marking Paint
 Tee Markers
 Trash Can
 Logo Signs & Misc Other
 Range Netting Repair/Maint/Replacement

1.00

900.00

5,690.00 *

1.00

125.00

900.00

1.00

150.00

125.00

1.00

415.00

150.00

1.00

750.00

415.00

1.00

200.00

750.00

1.00

150.00

200.00

1.00

1,000.00

150.00

1.00

2,000.00

1,000.00

2,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Golf	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
431100 IT&S Computer Maint/Spprt				
50460455 431100 - IT&S Computer Maint/Spprt				13,789.01
431130 Navaline Support Maint				
50460455 431130 - IT&S Special Projects/GIS				4,007.45
433120 Dues Subscriptn Certifications				
50460455 433120 - Dues Subscriptn Certifications				865.00
433140 Advertising				
50460455 433140 - Advertising				100.00 *
misc advertising needed for RFP or RFQ , or hiring ads		2.00	50.00	100.00
434110 IT&S Telephone Service				
50460455 434110 - IT&S Telephone Service				474.00
434120 Cellular Services				
50460455 434120 - Cellular Services				425.00 *
delete		1.00		.00
retired employee, we don't have this expense now				
IP pumpstations (data connection service to pump stations for remote monitoring)		1.00	425.00	425.00
434200 Water & Sewer				
50460455 434200 - Water & Sewer				1,100.00
434210 Natural Gas Utility				
50460455 434210 - Natural Gas Utility				1,500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Golf	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
434220 Solid waste				
50460455 434220 - Solid waste				3,700.00
434230 Electric Utility				
50460455 434230 - Electric Utility				34,000.00
436000 Repair & Maintenance Services				
50460455 436000 - Repair & Maintenance Services				2,250.00 *
Repairs to equipment that we cannot accomplish in house and must contract with outside service providers. Estimating 2 such cases per year at \$1125 each.		2.00	1,125.00	2,250.00
This account was previously used to code some repair parts in the past. It should only be used to account for repairs to outside vendors providing service. As such, this account has been reduced, whilst simultaneously increasing "equipment parts" account.				
-sr]				
436100 Equipment Repairs				
50460455 436100 - Equipment Repairs				8,700.00 *
Well maintenance		1.00	7,500.00	7,500.00
non-motorized equipment maintenance		1.00	1,200.00	1,200.00
436120 Building Repairs/Maint				
50460455 436120 - Building Repairs/Maint				4,000.00 *
shop and pumphouse		1.00	3,000.00	3,000.00
Misc		1.00	1,000.00	1,000.00
438100 Required Training				
50460455 438100 - Required Training				350.00 *
continuing education for required credits for pesticide license		1.00	350.00	350.00
just adding description				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Golf

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

438140 Conferences

50460455 438140 - Conferences				1,200.00 *
peaks and prairies meetings/conferences	6.00	200.00		1,200.00
super and assistant				
reduced from 2500 (not budgeting for				
national conference,only local)				

439000 Other Contracted Services

50460455 439000 - other Contracted Services				10,150.00 *
4 standard portable toilets	1.00	6,000.00		6,000.00
Intake Screen Service	1.00	400.00		400.00
Fire Suppression (fire extinguisher	1.00	400.00		400.00
inspection service)				
Tree Trimming Contracted	1.00	3,350.00		3,350.00

439300 Licenses - Operating

50460455 439300 - Licenses - Operating				3,425.00 *
Toro NSN 3 year irrigation support	1.00	2,625.00		2,625.00
hardware and software				
Pesticide license	2.00	75.00		150.00
Super and Assistant Super				
reduced to reflect actual expected				
1 renew fcc radio license for	1.00	650.00		650.00
irrigation system operation				
irrigation system uses radio				
frequencies and associated fcc license.				
license lasts for 10 years. only				
charged upon renewal. -sr1				

453100 Equipment Rental

50460455 453100 - Equipment Rental				3,400.00 *
Big Air Compressor for irrigation	1.00	2,500.00		2,500.00
blowout				
Old rental is not available, prices				
are increased, supply of rental is				
limited. -Steve				
Mini Excavator	1.00	500.00		500.00
Rental of misc needed small tools such	4.00	100.00		400.00
as loader bucket, small aerifier, peat				
spreader, etc				
limited use items that we don't own,				
need to rent to complete projects				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Golf

VENDOR QUANTITY UNIT COST 2026 Finance Review

454220 Other Assessments

50460455 454220 - Other Assessments 55,890.00

460601 Comm Mgr Atty Charges

50460455 460601 - Comm Mgr Atty Charges 21,910.00

460602 Budget & Accounting

50460455 460602 - Budget & Accounting 12,169.00

460604 Human Resources

50460455 460604 - Human Resources 4,715.00

460605 Parks & Rec Admin

50460455 460605 - Parks & Rec Admin 31,599.00

460606 Property Insurance

50460455 460606 - Property Insurance 1,164.00

460607 Vehicle & Equip Insurance

50460455 460607 - Vehicle & Equip Insurance 288.00

460608 Liability Insurance

50460455 460608 - Liability Insurance 11,115.00

460609 Fidelity Insurance

50460455 460609 - Fidelity Insurance 100.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Golf	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
601100 Principal				
50460455 601100 - Principal				150,000.00 *
LTGO 2017 Bond - Golf Course Clubhouse		1.00	105,000.00	105,000.00
InterCap Loan - Golf Course Irrigation upgrade		1.00	30,000.00	30,000.00
InterCap Loan - Golf Carts		1.00	15,000.00	15,000.00
601120 Interest				
50460455 601120 - Interest				55,353.00
603110 Arbitrage Fees/Costs				
50460455 603110 - Arbitrage Fees/Costs				1,000.00
TOTAL Golf Maintenance				1,002,448.45
TOTAL Golf				1,002,448.45
TOTAL REVENUE				.00
TOTAL EXPENSE				1,002,448.45
GRAND TOTAL				1,002,448.45

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12	
ACCOUNTS FOR:								
Golf		2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance Review	PCT CHANGE
50460454	Golf Restaurant							
50460454	346028 Munis	-466,047.45	-335,000.00	-335,000.00	-182,893.01	-335,000.00	-475,000.00	41.8%
50460454	346029 Misc Rev	-125.00	.00	.00	-4,495.00	-3,245.00	.00	.0%
50460454	346036 Discounts	11,002.59	25,000.00	25,000.00	19,460.24	25,000.00	25,000.00	.0%
50460454	346128 MunisNABev	-7,545.50	-30,000.00	-30,000.00	-15,688.50	-30,000.00	-20,000.00	-33.3%
50460454	346228 AlocholBev	-96,209.00	-325,000.00	-325,000.00	-187,784.50	-325,000.00	-300,000.00	-7.7%
50460454	346338 ConMerch	-2,901.00	.00	.00	-24,536.25	-25,000.00	-25,000.00	.0%
50460454	362008 GameMach	-16,417.50	-10,000.00	-10,000.00	-8,434.00	-10,000.00	-10,000.00	.0%
50460454	411000 Salwages	105,575.92	166,568.00	166,568.00	110,035.01	166,568.00	176,093.00	5.7%
50460454	411200 Temp Sal	143,350.45	119,840.00	119,840.00	97,571.83	119,840.00	125,046.00	4.3%
50460454	412000 OT	1,109.87	1,350.00	1,350.00	1,411.28	1,350.00	1,425.00	5.6%
50460454	413100 ERPension	19,081.09	12,276.00	12,276.00	15,409.61	12,276.00	15,973.00	30.1%
50460454	414000 ER FICA	16,562.74	17,845.00	17,845.00	13,130.52	17,845.00	18,762.00	5.1%
50460454	414100 ER FICAMed	3,873.58	4,176.00	4,176.00	3,070.80	4,176.00	4,390.00	5.1%
50460454	414200 ERHealth	27,751.68	51,031.00	51,031.00	23,976.40	51,031.00	63,922.00	25.3%
50460454	414300 ERDental	1,164.48	2,332.00	2,332.00	977.82	2,332.00	2,332.00	.0%
50460454	414350 ER-Lf Ins	.00	.00	.00	63.25	.00	.00	.0%
50460454	414400 ERWCC	3,487.14	4,146.00	4,146.00	1,803.02	4,146.00	4,424.00	6.7%
50460454	414500 ERUCC	672.29	750.00	750.00	533.50	750.00	789.00	5.2%
50460454	421100 OffSupply	1,828.82	1,000.00	1,000.00	368.83	1,000.00	2,000.00	100.0%
50460454	422000 OperSupply	8,111.16	4,000.00	4,000.00	4,978.69	4,900.00	7,000.00	75.0%
50460454	422400 Janitorial	8,395.19	10,000.00	10,000.00	3,560.80	10,000.00	10,000.00	.0%
50460454	424000 SmlTools	513.82	1,500.00	1,500.00	434.81	1,500.00	1,500.00	.0%
50460454	424500 Furn&Fix	853.95	2,500.00	2,500.00	.00	2,500.00	7,000.00	180.0%
50460454	425000 ResaleMrch	265,060.23	250,000.00	250,000.00	195,045.26	250,000.00	275,000.00	10.0%
50460454	431100 ITSCmptrMt	12,415.80	11,783.00	11,783.00	11,782.69	11,783.00	10,996.92	-6.7%
50460454	431130 ITSPrjGIS	.00	88.00	88.00	88.00	88.00	3,195.99	3531.8%
50460454	433120 DuesSubscr	2,810.66	4,000.00	4,000.00	3,506.51	4,000.00	4,000.00	.0%
50460454	433140 Advertise	750.00	.00	.00	.00	.00	.00	.0%
50460454	434110 TelphneSup	395.00	474.00	474.00	474.00	474.00	474.00	.0%
50460454	434200 wtr/ww	.00	1,500.00	1,500.00	.00	1,500.00	1,500.00	.0%
50460454	434210 NatGas	4,752.38	7,500.00	7,500.00	.00	7,500.00	7,500.00	.0%
50460454	434230 Electricity	67.96	1,500.00	1,500.00	.00	1,500.00	1,500.00	.0%
50460454	436100 EquipRprs	1,088.50	2,000.00	2,000.00	254.54	2,000.00	3,000.00	50.0%
50460454	436120 BldgRprs	.00	500.00	500.00	.00	500.00	500.00	.0%
50460454	437140 MeetingExp	179.95	500.00	500.00	.00	500.00	500.00	.0%
50460454	439000 OthContSvc	6,047.12	8,000.00	8,000.00	3,312.11	.00	8,000.00	.0%
50460454	439200 CC Fees	13,629.26	13,000.00	13,000.00	13,845.64	13,000.00	15,000.00	15.4%
50460454	439201 CCTipShort	-88.25	.00	.00	-1,360.00	.00	.00	.0%
50460454	439300 Licenses	515.00	1,500.00	1,500.00	.00	1,500.00	1,500.00	.0%
50460454	460601 ComMgrAtty	17,385.84	14,823.00	14,823.00	11,117.25	14,823.00	23,344.00	57.5%
50460454	460602 Budget	26,716.68	30,590.00	30,590.00	22,942.53	30,590.00	23,803.00	-22.2%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget								FOR PERIOD 12	
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026	PCT
Golf			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance Review	CHANGE
50460454	460604	HR	4,140.00	4,268.00	4,268.00	3,201.03	4,268.00	5,894.00	38.1%
50460454	460605	ParksRec	31,236.96	27,722.00	27,722.00	20,791.53	27,722.00	31,871.00	15.0%
50460454	460606	Prop Ins	3,903.33	4,806.00	4,806.00	3,604.50	4,806.00	4,914.00	2.2%
50460454	460608	LiabIns	6,959.04	8,645.00	8,645.00	6,483.78	8,645.00	10,052.00	16.3%
50460454	460609	FidIns	129.00	137.00	137.00	102.78	137.00	137.00	.0%
50460454	478150	OverShort	-50.60	.00	.00	-23.85	.00	.00	.0%
TOTAL Golf Restaurant			162,133.18	117,650.00	117,650.00	168,123.45	82,305.00	68,337.91	-41.9%
TOTAL Golf			162,133.18	117,650.00	117,650.00	168,123.45	82,305.00	68,337.91	-41.9%
TOTAL REVENUE			-578,242.86	-675,000.00	-675,000.00	-404,371.02	-703,245.00	-805,000.00	19.3%
TOTAL EXPENSE			740,376.04	792,650.00	792,650.00	572,494.47	785,550.00	873,337.91	10.2%
GRAND TOTAL			162,133.18	117,650.00	117,650.00	168,123.45	82,305.00	68,337.91	-41.9%
** END OF REPORT - Generated by MacLane Mills **									

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Golf VENDOR QUANTITY UNIT COST 2026 Finance Review

50460454 Golf Restaurant

346028 Golf Munis Restaurant

50460454 346028 - Golf Munis Restaurant -475,000.00

346036 Discounts on Sales

50460454 346036 - Discounts on Sales
discounts1.00 25,000.00 25,000.00 *
25,000.00

346128 Golf Munis Non Acholic Bev

50460454 346128 - Golf Munis Non Acholic Bev -20,000.00

346228 Golf Munis Alcoholic Bev

50460454 346228 - Golf Munis Alcoholic Bev -300,000.00

346338 Golf Munis Concession Merch

50460454 346338 - Golf Munis Concession Merch -25,000.00

362008 Gaming Machine Proceeds

50460454 362008 - Gaming Machine Proceeds -10,000.00

411000 Salaries and wages

50460454 411000 - Salaries and wages 176,093.00

411200 Temporary Salaries and wages

50460454 411200 - Temporary Salaries and wages 125,046.00

412000 Overtime

50460454 412000 - Overtime 1,425.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Golf

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

413100 ER-Penson

50460454 413100 - ER-Penson

15,973.00

414000 ER-FICA

50460454 414000 - ER-FICA

18,762.00

414100 ER-FICA/Medicare

50460454 414100 - ER-FICA/Medicare

4,390.00

414200 ER-Health/Vision Insurance

50460454 414200 - ER-Health/Vision Insurance

63,922.00

414300 ER-Dental Insurance

50460454 414300 - ER-Dental Insurance

2,332.00

414400 ER-Workers Compensation

50460454 414400 - ER-Workers Compensation

4,424.00

414500 ER-Unemployment Compensation

50460454 414500 - ER-Unemployment Compensation

789.00

421100 Office Supplies

50460454 421100 - Office Supplies

2,000.00

422000 Operating Supplies

50460454 422000 - Operating Supplies

7,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Golf

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

422400 Janitorial Supplies

50460454 422400 - Janitorial Supplies

10,000.00

424000 Small Tools and Equipment

50460454 424000 - Small Tools and Equipment

1,500.00

424500 Furniture and Fixtures

50460454 424500 - Furniture and Fixtures

7,000.00

425000 Resale Merchandise

50460454 425000 - Resale Merchandise

275,000.00

431100 IT&S Computer Maint/Spprt

50460454 431100 - IT&S Computer Maint/Spprt

10,996.92

431130 Navline Support Maint

50460454 431130 - IT&S Special Projects/GIS

3,195.99

433120 Dues Subscriptn Certifications

50460454 433120 - Dues Subscriptn Certifications

4,000.00

434110 IT&S Telephone Service

50460454 434110 - IT&S Telephone Service

474.00

434200 Water & Sewer

50460454 434200 - Water & Sewer

1,500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Golf	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
434210 Natural Gas Utility				
50460454 434210 - Natural Gas Utility				7,500.00
434230 Electric Utility				
50460454 434230 - Electric Utility				1,500.00
436100 Equipment Repairs				
50460454 436100 - Equipment Repairs				3,000.00
436120 Building Repairs/Maint				
50460454 436120 - Building Repairs/Maint				500.00
437140 Travel & Meeting Expense				
50460454 437140 - Travel & Meeting Expense				500.00
439000 Other Contracted Services				
50460454 439000 - Other Contracted Services Live Music		1.00	8,000.00	8,000.00 * 8,000.00
439200 Credit Card Fees				
50460454 439200 - Credit Card Fees				15,000.00
439300 Licenses - Operating				
50460454 439300 - Licenses - Operating				1,500.00
460601 Comm Mgr Atty Charges				
50460454 460601 - Comm Mgr Atty Charges				23,344.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Golf	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
460602 Budget & Accounting				
50460454 460602 - Budget & Accounting				23,803.00
460604 Human Resources				
50460454 460604 - Human Resources				5,894.00
460605 Parks & Rec Admin				
50460454 460605 - Parks & Rec Admin				31,871.00
460606 Property Insurance				
50460454 460606 - Property Insurance				4,914.00
460608 Liability Insurance				
50460454 460608 - Liability Insurance				10,052.00
460609 Fidelity Insurance				
50460454 460609 - Fidelity Insurance				137.00
TOTAL Golf Restaurant				68,337.91
TOTAL Golf				68,337.91
TOTAL REVENUE				-805,000.00
TOTAL EXPENSE				873,337.91
GRAND TOTAL				68,337.91

** END OF REPORT - Generated by MacLane Mills **

CIVIC CENTER (2210)
CASH FLOW STATEMENT

	<u>FY22</u> <u>ACTUALS</u>	<u>FY23</u> <u>ACTUALS</u>	<u>FY24</u> <u>ACTUALS</u>	<u>FY25</u> <u>ADOPTED BUDGET</u>	<u>FY25</u> <u>REVISED BUDGET</u>	<u>FY25</u> <u>PROJECTED</u>	<u>FY26</u> <u>PROPOSED</u>
Charges for Service	573,720	717,024	836,338	884,600	884,600	884,600	984,600
Transfers In	452,750	361,134	412,058	360,673	360,673	360,673	360,000
Investment Earnings	-	26,672	23,322	15,000	15,000	15,000	12,000
Other Financing Sources / (Uses)	380,520	-	150	-	-	-	-
Total Revenues	1,406,990	1,104,830	1,271,858	1,260,273	1,260,273	1,260,273	1,356,600
EXPENSES:							
Total Personnel	366,462	498,797	515,829	599,559	599,559	599,642	619,009
Supplies & Materials	32,689	32,894	29,809	36,230	36,230	37,004	36,880
Purchased Services	440,183	543,899	442,723	427,141	438,391	438,391	475,937
Fixed Charges	21,077	21,580	20,829	24,750	13,500	13,500	13,500
Subtotal-Maintenance & Operating	493,949	598,373	493,361	488,121	488,121	488,895	526,317
Internal Charges/Intra-City	202,686	202,735	249,672	276,772	276,772	276,772	293,323
Subtotal-internal Transactions	202,686	202,735	600,672	276,772	276,772	276,772	293,323
Transfers Out	-	-	351,000	-	-	-	-
Debt & Capital	-	-	5,900	-	-	-	-
Subtotal Debt and Capital	-	-	356,900	-	-	-	-
TOTAL Expenses	1,059,156	1,300,254	1,259,951	1,364,452	1,364,452	1,365,309	1,438,649
Revenues Over(Under) Expenditures	347,834	(195,424)	11,907	(104,179)	(104,179)	(105,036)	(82,049)
Beginning Cash Balance	509,585	854,805	659,381	314,388	314,388	314,388	209,352
Other Cash Sources/(Uses)	6,136	350					
Ending Cash Balance	854,805	659,381	314,388	210,209	210,209	209,352	127,303
Operating Reserve	174,108	213,740	148,447	224,293	224,293	224,434	236,490
Budgeted Reserve for Capital	173,726	(409,165)	(136,540)	(328,472)	(328,472)	(329,470)	(318,539)

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12	
ACCOUNTS FOR:							
Civic Center	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE
22460442 Civic Center Operations							
22460442 346054 Concessins	-58,160.20	-54,600.00	-54,600.00	-21,314.94	-54,600.00	-54,600.00	.0%
22460442 346200 CC General	-247,276.94	-250,000.00	-250,000.00	-162,117.64	-250,000.00	-290,000.00	16.0%
22460442 346201 CC Events	-460,201.41	-500,000.00	-500,000.00	-495,221.00	-500,000.00	-555,000.00	11.0%
22460442 346202 CC TktFees	-42,988.50	-50,000.00	-50,000.00	-25,460.00	-50,000.00	-55,000.00	10.0%
22460442 346203 CC VndrAdm	-27,700.90	-30,000.00	-30,000.00	.00	-30,000.00	-30,000.00	.0%
22460442 362000 Misc Rev	-150.00	.00	.00	.00	.00	.00	.0%
22460442 371010 Inv Earn	-23,322.42	-15,000.00	-15,000.00	-10,524.06	-15,000.00	-12,000.00	-20.0%
22460442 383000 Transfr In	-51,385.03	.00	.00	.00	.00	.00	.0%
22460442 383060 TrfrinLiab	-673.00	-673.00	-673.00	-673.00	-673.00	.00	-100.0%
22460442 383100 TrfrinGenF	-360,000.00	-360,000.00	-360,000.00	-270,000.00	-360,000.00	-360,000.00	.0%
22460442 411000 SalWages	312,181.37	357,238.00	357,238.00	289,316.69	357,238.00	372,562.00	4.3%
22460442 411200 Temp Sal	49,376.91	56,850.00	56,850.00	38,471.29	56,850.00	56,850.00	.0%
22460442 412000 OT	2,073.11	2,015.00	2,015.00	6,586.03	2,015.00	2,300.00	14.1%
22460442 413100 ERPension	29,465.24	32,763.00	32,763.00	27,466.43	32,763.00	33,795.00	3.1%
22460442 414000 ER FICA	21,849.70	25,801.00	25,801.00	20,044.93	25,801.00	27,077.00	4.9%
22460442 414100 ER FICAMed	5,109.94	6,038.00	6,038.00	4,687.84	6,038.00	6,337.00	5.0%
22460442 414200 ERHealth	88,248.38	109,734.00	109,734.00	70,161.00	109,734.00	110,618.00	.8%
22460442 414300 ERDental	2,862.68	3,498.00	3,498.00	2,343.85	3,498.00	3,498.00	.0%
22460442 414350 ER-Lf Ins	.00	.00	.00	112.75	82.50	.00	.0%
22460442 414400 ERWCC	3,752.93	4,536.00	4,536.00	2,093.18	4,536.00	4,834.00	6.6%
22460442 414500 ERUCC	909.12	1,086.00	1,086.00	835.20	1,086.00	1,138.00	4.8%
22460442 421100 OffSupply	1,080.73	800.00	800.00	331.94	800.00	800.00	.0%
22460442 422400 Janitorial	7,239.14	9,500.00	9,500.00	9,823.73	9,500.00	9,500.00	.0%
22460442 422700 Clothing	719.84	.00	.00	814.44	774.45	500.00	.0%
22460442 423300 ConstrSupp	1,433.58	1,000.00	1,000.00	1,662.24	1,000.00	1,000.00	.0%
22460442 424000 SmlTools	6,964.45	5,000.00	5,000.00	7,670.38	5,000.00	5,000.00	.0%
22460442 424420 CmptrEquip	163.00	2,800.00	2,800.00	3,564.11	2,800.00	2,200.00	-21.4%
22460442 424500 Furn&Fix	170.10	750.00	750.00	.00	750.00	1,500.00	100.0%
22460442 425000 ResaleMrch	12,038.61	16,380.00	16,380.00	10,511.87	16,380.00	16,380.00	.0%
22460442 431100 ITSCmptrMt	18,075.00	17,543.00	17,543.00	17,543.12	17,543.00	18,413.35	5.0%
22460442 431130 ITSPrjGIS	.00	527.00	527.00	527.00	527.00	5,351.41	915.4%
22460442 431140 PostAdm	713.00	713.00	713.00	373.00	713.00	368.00	-48.4%
22460442 431141 Postage	724.71	1,500.00	1,500.00	377.40	1,500.00	600.00	-60.0%
22460442 432100 Printing	432.89	500.00	500.00	703.19	500.00	500.00	.0%
22460442 433120 DuesSubscr	14,977.54	14,984.00	14,984.00	19,556.54	14,984.00	20,000.00	33.5%
22460442 433140 Advertise	3,231.29	4,250.00	4,250.00	4,027.70	4,250.00	4,250.00	.0%
22460442 434110 TelphneSup	2,311.70	2,774.00	2,774.00	2,774.00	2,774.00	3,254.00	17.3%
22460442 434200 wtr/ww	10,596.18	10,000.00	10,000.00	9,208.56	10,000.00	10,000.00	.0%
22460442 434220 Solidwaste	3,378.66	3,500.00	3,500.00	2,738.80	3,500.00	3,500.00	.0%
22460442 435150 MisProfSvc	439,262.27	350,000.00	350,000.00	351,084.54	350,000.00	385,500.00	10.1%
22460442 436100 EquipRprs	3,564.97	3,250.00	3,250.00	209.45	3,250.00	2,350.00	-27.7%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12	
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026
Civic Center			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance Review
								PCT
								CHANGE
22460442	436120	BldgRprs	3,136.87	4,500.00	4,500.00	333.14	4,500.00	4,500.00 .0%
22460442	437140	MeetingExp	489.10	500.00	500.00	1,583.64	500.00	500.00 .0%
22460442	438100	ReqTrain	.00	600.00	600.00	119.70	600.00	600.00 .0%
22460442	438140	Conference	.00	1,500.00	1,500.00	575.00	1,500.00	1,500.00 .0%
22460442	439000	OthContSvc	2,459.90	2,500.00	2,500.00	4,584.22	2,500.00	3,500.00 40.0%
22460442	439100	Investgatn	.00	8,000.00	8,000.00	.00	8,000.00	.00 -100.0%
22460442	439200	CC Fees	9,819.77	11,250.00	11,250.00	9,649.69	11,250.00	11,250.00 .0%
22460442	439400	RefReimb	.00	.00	.00	800.00	.00	.00 .0%
22460442	454220	OthAssess	11,872.68	13,500.00	13,500.00	12,166.87	13,500.00	13,500.00 .0%
22460442	460601	ComMgrAtty	21,862.44	36,147.00	36,147.00	27,110.25	36,147.00	23,966.00 -33.7%
22460442	460602	Budget	15,913.44	17,440.00	17,440.00	13,079.97	17,440.00	24,823.00 42.3%
22460442	460604	HR	9,033.00	9,313.00	9,313.00	6,984.72	9,313.00	9,431.00 1.3%
22460442	460605	ParksRec	50,454.96	46,261.00	46,261.00	34,695.72	46,261.00	54,862.00 18.6%
22460442	460606	Prop Ins	28,109.21	34,187.00	34,187.00	25,640.28	34,187.00	37,129.00 8.6%
22460442	460608	LiabIns	11,312.04	12,499.00	12,499.00	9,374.22	12,499.00	14,506.00 16.1%
22460442	460609	FidIns	86.04	86.00	86.00	64.53	86.00	86.00 .0%
22460442	460614	Bldg M&O	112,902.60	120,839.00	120,839.00	90,629.28	120,839.00	128,520.00 6.4%
22460442	478150	OverShort	-1.00	.00	.00	.00	.00	.00 .0%
22460442	482000	TransfrOut	351,000.00	.00	.00	.00	.00	.00 .0%
22460442	494000	MachEquip	5,900.00	.00	.00	.00	.00	.00 .0%
TOTAL Civic Center Operation			405,399.69	104,179.00	104,179.00	157,701.79	105,035.95	82,048.76 -21.2%
TOTAL Civic Center			405,399.69	104,179.00	104,179.00	157,701.79	105,035.95	82,048.76 -21.2%
TOTAL REVENUE			-1,271,858.40	-1,260,273.00	-1,260,273.00	-985,310.64	-1,260,273.00	-1,356,600.00 7.6%
TOTAL EXPENSE			1,677,258.09	1,364,452.00	1,364,452.00	1,143,012.43	1,365,308.95	1,438,648.76 5.4%
GRAND TOTAL			405,399.69	104,179.00	104,179.00	157,701.79	105,035.95	82,048.76 -21.2%

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: Civic Center				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
346054 Concessions				
22460442 346054 - Concessions				-54,600.00
346200 Civ Ctr General Fees				
22460442 346200 - Civ Ctr General Fees				-290,000.00
346201 Civ Ctr Event Ticket Sales				
22460442 346201 - Civ Ctr Event Ticket Sales				-555,000.00
346202 Civ Ctr Event Ticket Fees				
22460442 346202 - Civ Ctr Event Ticket Fees				-55,000.00
346203 Civ Ctr Vendor Admission Fees				
22460442 346203 - Civ Ctr Vendor Admission Fees				-30,000.00
371010 Investment Earnings				
22460442 371010 - Investment Earnings				-12,000.00
383100 Interfund Transfr In Gen Fund				
22460442 383100 - Interfund Transfr In Gen Fund				-360,000.00
411000 Salaries and wages				
22460442 411000 - Salaries and wages				372,562.00
411200 Temporary Salaries and wages				
22460442 411200 - Temporary Salaries and wages				56,850.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Civic Center

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
412000 Overtime				
22460442 412000 - Overtime				2,300.00
413100 ER-Penson				
22460442 413100 - ER-Penson				33,795.00
414000 ER-FICA				
22460442 414000 - ER-FICA				27,077.00
414100 ER-FICA/Medicare				
22460442 414100 - ER-FICA/Medicare				6,337.00
414200 ER-Health/Vision Insurance				
22460442 414200 - ER-Health/Vision Insurance				110,618.00
414300 ER-Dental Insurance				
22460442 414300 - ER-Dental Insurance				3,498.00
414400 ER-Workers Compensation				
22460442 414400 - ER-Workers Compensation				4,834.00
414500 ER-Unemployment Compensation				
22460442 414500 - ER-Unemployment Compensation				1,138.00
421100 Office Supplies				
22460442 421100 - Office Supplies				800.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Civic Center

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
422400 Janitorial Supplies				
22460442 422400 - Janitorial Supplies				9,500.00
422700 Clothing Allowance				
22460442 422700 - Clothing Allowance				500.00
423300 Construction & Maint Matls				
22460442 423300 - Construction & Maint Matls				1,000.00
424000 Small Tools and Equipment				
22460442 424000 - Small Tools and Equipment				5,000.00 *
Snowblower		1.00	2,500.00	2,500.00
Equipment		1.00	1,800.00	1,800.00
small tools		1.00	700.00	700.00
424420 Computer Equip and Software				
22460442 424420 - Computer Equip and Software				2,200.00 *
AV Laptop and software - BALLROOM		1.00	.00	.00
		1.00	2,200.00	2,200.00
424500 Furniture and Fixtures				
22460442 424500 - Furniture and Fixtures				1,500.00 *
Furniture		1.00	1,500.00	1,500.00
425000 Resale Merchandise				
22460442 425000 - Resale Merchandise				16,380.00
431100 IT&S Computer Maint/Spprt				
22460442 431100 - IT&S Computer Maint/Spprt				18,413.35

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Civic Center

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
431130 Navaline Support Maint				
22460442 431130 - IT&S Special Projects/GIS				5,351.41
431140 City-Co Bldg Postage Adm				
22460442 431140 - City-Co Bldg Postage Adm				368.00
431141 Postage				
22460442 431141 - Postage				600.00
432100 Printing & Duplicating				
22460442 432100 - Printing & Duplicating				500.00
433120 Dues Subscriptn Certifications				
22460442 433120 - Dues Subscriptn Certifications				20,000.00 *
ASCAP license		1.00	150.00	150.00
BMI License		1.00	150.00	150.00
SESAC license		1.00	368.00	368.00
association membership		1.00	600.00	600.00
ticket fees to showare		1.00	15,232.00	15,232.00
all seated event diagram software		1.00	1,500.00	1,500.00
booking and event management software		1.00	2,000.00	2,000.00
433140 Advertising				
22460442 433140 - Advertising				4,250.00
434110 IT&S Telephone Service				
22460442 434110 - IT&S Telephone Service				3,254.00
434200 Water & Sewer				
22460442 434200 - Water & Sewer				10,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Civic Center

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
434220 Solid waste				
22460442 434220 - Solid waste				3,500.00
435150 Professional Services-Misc				
22460442 435150 - Professional Services-Misc				385,500.00 *
promoter payments		1.00	350,000.00	350,000.00
marketing		1.00	15,000.00	15,000.00
Staffing		1.00	3,000.00	3,000.00
Production Expense		1.00	15,000.00	15,000.00
Hospitality/Catering		1.00	2,500.00	2,500.00
436100 Equipment Repairs				
22460442 436100 - Equipment Repairs				2,350.00 *
Piano moving & tuning		1.00	250.00	250.00
fire extinguisher maintenance		1.00	450.00	450.00
repairs to equipment		1.00	800.00	800.00
repair to theatre equip		1.00	850.00	850.00
436120 Building Repairs/Maint				
22460442 436120 - Building Repairs/Maint				4,500.00
437140 Travel & Meeting Expense				
22460442 437140 - Travel & Meeting Expense				500.00
438100 Required Training				
22460442 438100 - Required Training				600.00
438140 Conferences				
22460442 438140 - Conferences				1,500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Civic Center

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
439000 Other Contracted Services				
22460442 439000 - Other Contracted Services				3,500.00 *
Recycling		1.00	1,500.00	1,500.00
pest control		1.00	2,000.00	2,000.00
439200 Credit Card Fees				
22460442 439200 - Credit Card Fees				11,250.00
454220 Other Assessments				
22460442 454220 - Other Assessments				13,500.00
460601 Comm Mgr Atty Charges				
22460442 460601 - Comm Mgr Atty Charges				23,966.00
460602 Budget & Accounting				
22460442 460602 - Budget & Accounting				24,823.00
460604 Human Resources				
22460442 460604 - Human Resources				9,431.00
460605 Parks & Rec Admin				
22460442 460605 - Parks & Rec Admin				54,862.00
460606 Property Insurance				
22460442 460606 - Property Insurance				37,129.00
460608 Liability Insurance				
22460442 460608 - Liability Insurance				14,506.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Civic Center	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
460609 Fidelity Insurance				
22460442 460609 - Fidelity Insurance				86.00
460614 Building M&O Charge				
22460442 460614 - Building M&O Charge				128,520.00
TOTAL Civic Center Operations				82,048.76
TOTAL Civic Center				82,048.76
	TOTAL REVENUE			-1,356,600.00
	TOTAL EXPENSE			1,438,648.76
	GRAND TOTAL			82,048.76

** END OF REPORT - Generated by MacLane Mills **

OPEN SPACES FUND (2501)
CASH FLOW STATEMENT
REVENUES:

	FY22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED BUDGET	FY25 REVISED BUDGET	FY25 PROJECTED	FY26 PROPOSED
Special Assessments	570,774	640,962	643,919	646,750	646,750	646,750	646,750
Intergovernmental	285,261	119,565	152,975	4,942	432,117	432,117	6,000
Charges for Services	6,822	7,397	1,673	3,400	3,400	3,400	3,400
Investment Earnings	1,349	19,665	30,267	20,000	20,000	20,000	15,000
Other Revenues	30,281	37,800	-	-	-	-	-
Interfund Transfers in	844	532	343	383	383	383	-
Other Financing Sources / (Uses)	-	-	-	-	-	-	-
Total Revenues	895,331	825,921	829,175	675,475	1,102,650	1,102,650	671,150

EXPENSES:

Personnel Services	220,480	263,006	269,826	324,828	324,828	324,874	348,491
Supplies & Materials	68,156	35,751	60,974	81,100	81,100	81,100	81,600
Purchased Services	376,533	156,693	197,833	254,610	682,285	681,178	211,488
Intra City Charges	11,711	17,260	23,213	13,472	26,584	26,584	27,035
Fixed Charges	19,209	18,916	19,481	20,201	19,701	19,701	19,777
Subtotal- Maintenance and Operating	475,609	228,620	301,501	369,383	809,670	808,563	339,900
Internal Charges	191,380	95,823	42,400	103,349	90,237	90,237	87,824
Transfers Out	-	-	-	-	-	-	-
Subtotal Internal Transactions	191,380	95,823	42,400	103,349	90,237	90,237	87,824
Capital Outlay	16,900	39,500	151,442	40,000	40,000	40,000	15,000
Subtotal Debt and Capital	16,900	39,500	151,442	40,000	40,000	40,000	15,000
Total Expenditures	904,369	626,949	765,169	837,560	1,264,735	1,263,674	791,215
Revenues Over(Under) Expenditures	(9,038)	198,972	64,006	(162,085)	(162,085)	(161,024)	(120,065)
Beginning Cash Balance	511,137	501,936	700,789	764,886	764,886	764,886	603,863
Other Cash Sources/(Uses)		(119)	91	-	-	-	-
Ending Cash Balance	501,936	700,789	764,886	602,801	602,801	603,863	483,797
Operating Reserve	145,885	96,567	100,887	131,106	201,326	201,152	127,597
Budgeted Reserve for Capital	356,051	604,222	664,000	471,696	401,475	402,711	356,200

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12			
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026	PCT
Open Space Maint District			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	ReviewCHANGE
25460439 Open Lands Maintenance									
25460439	331000	Fed Grnts	-148,032.50	.00	-130,175.00	-28,625.00	-130,175.00	.00	.0%
25460439	334000	St-Misc	.00	.00	-297,000.00	.00	-297,000.00	.00	.0%
25460439	339000	Loc PILOT	-4,942.00	-4,942.00	-4,942.00	-6,049.00	-6,049.00	-6,000.00	21.4%
25460439	346060	Park Use	-3,555.00	-3,400.00	-3,400.00	-2,135.00	-3,400.00	-3,400.00	.0%
25460439	362000	Misc Rev	-250.00	.00	.00	.00	.00	.00	.0%
25460439	363011	Open Space	-641,097.83	-646,000.00	-646,000.00	-348,996.71	-646,000.00	-646,000.00	.0%
25460439	363041	OS Pen&Int	-905.65	-750.00	-750.00	-493.91	-750.00	-750.00	.0%
25460439	371010	Inv Earn	-30,140.12	-20,000.00	-20,000.00	-15,368.48	-20,000.00	-15,000.00	-25.0%
25460439	383060	TrfrinLiab	-343.00	-383.00	-383.00	-383.00	-383.00	.00	-100.0%
25460439	411000	SalWages	183,090.44	194,597.00	194,597.00	157,366.54	194,597.00	198,501.00	2.0%
25460439	411200	Temp Sal	12,014.09	42,319.00	42,319.00	18,991.73	42,319.00	63,083.00	49.1%
25460439	413100	ERPension	16,627.17	17,900.00	17,900.00	14,901.65	17,900.00	18,024.00	.7%
25460439	414000	ER FICA	11,900.15	14,729.00	14,729.00	10,786.55	14,729.00	16,235.00	10.2%
25460439	414100	ER FICAMed	2,783.14	3,447.00	3,447.00	2,522.63	3,447.00	3,798.00	10.2%
25460439	414200	ERHealth	38,225.35	37,165.00	37,165.00	30,413.36	37,165.00	38,644.00	4.0%
25460439	414300	ERDental	1,606.08	1,632.00	1,632.00	1,290.78	1,632.00	1,632.00	.0%
25460439	414350	ER-Lf Ins	.00	.00	.00	53.48	45.92	.00	.0%
25460439	414400	ERWCC	3,089.99	12,420.00	12,420.00	1,813.25	12,420.00	7,891.00	-36.5%
25460439	414500	ERUCC	489.33	619.00	619.00	441.77	619.00	683.00	10.3%
25460439	421100	OffSupply	255.82	350.00	350.00	141.48	350.00	350.00	.0%
25460439	422140	Chemicals	3,160.00	2,000.00	2,000.00	19.98	2,000.00	3,000.00	50.0%
25460439	422400	Janitorial	13,232.04	20,000.00	20,000.00	9,072.18	20,000.00	20,000.00	.0%
25460439	422700	Clothing	1,792.21	3,500.00	3,500.00	2,183.60	3,500.00	4,000.00	14.3%
25460439	423100	Fuel/Oil	515.87	750.00	750.00	608.80	750.00	750.00	.0%
25460439	423120	TiresTubes	2,075.95	3,500.00	3,500.00	240.00	3,500.00	4,000.00	14.3%
25460439	423300	ConstrSupp	30,765.98	40,000.00	40,000.00	5,190.48	40,000.00	35,000.00	-12.5%
25460439	424000	SmlTools	8,175.09	10,000.00	10,000.00	7,681.89	10,000.00	12,500.00	25.0%
25460439	424420	CmptrEquip	1,001.10	1,000.00	1,000.00	.00	1,000.00	2,000.00	100.0%
25460439	431100	ITSCmptrMt	7,960.44	7,779.00	7,779.00	7,779.43	7,779.00	10,391.39	33.6%
25460439	431130	ITSPrgGIS	.00	264.00	264.00	264.00	264.00	3,020.01	1043.9%
25460439	431140	PostAdm	145.00	145.00	145.00	76.00	145.00	155.00	6.9%
25460439	431141	Postage	8.95	350.00	350.00	.00	350.00	350.00	.0%
25460439	432100	Printing	.00	300.00	300.00	.00	300.00	300.00	.0%
25460439	433120	DuesSubscr	1,244.05	3,500.00	3,500.00	229.66	3,500.00	4,000.00	14.3%
25460439	433140	Advertise	1,726.92	4,000.00	4,000.00	166.00	4,000.00	2,000.00	-50.0%
25460439	434110	TelphneSup	1,185.00	1,422.00	1,422.00	1,422.00	1,422.00	1,422.00	.0%
25460439	434120	CellPhone	751.93	1,500.00	1,500.00	732.10	1,500.00	1,500.00	.0%
25460439	434230	Electricity	79.03	1,000.00	1,000.00	66.10	1,000.00	1,000.00	.0%
25460439	434400	SW Tip Fee	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
25460439	435130	ArchEngSvc	2,917.20	6,000.00	6,000.00	.00	6,000.00	4,000.00	-33.3%
25460439	435210	Medcl Serv	437.07	500.00	500.00	.00	500.00	1,000.00	100.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12		
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026
Open Space Maint District			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance Review
								PCT CHANGE
25460439	435400	ADA Comp	11.57	.00	.00	.00	.00	2,000.00 .0%
25460439	436000	RprMainSvc	1,254.58	1,000.00	1,000.00	1,666.00	1,000.00	1,000.00 .0%
25460439	436120	BldgRprs	1,702.34	20,000.00	20,000.00	1,277.04	20,000.00	20,000.00 .0%
25460439	437130	TravelReim	.00	1,000.00	1,000.00	224.00	1,000.00	1,000.00 .0%
25460439	438100	ReqTrain	1,290.82	4,000.00	4,000.00	925.28	4,000.00	5,000.00 25.0%
25460439	438140	Conference	1,935.00	2,000.00	2,000.00	.00	2,000.00	3,000.00 50.0%
25460439	439000	OthContSvc	175,183.23	198,850.00	626,025.00	100,022.00	626,025.00	148,850.00 -76.2%
25460439	439300	Licenses	.00	500.00	500.00	.00	500.00	500.00 .0%
25460439	440615	CopierRev	824.04	824.00	824.00	618.03	824.00	881.00 6.9%
25460439	440618	FleetSvc	10,814.04	13,112.00	13,112.00	9,834.03	13,112.00	13,809.00 5.3%
25460439	440619	Gas & Fuel	8,500.32	9,144.00	9,144.00	4,753.18	9,144.00	8,687.00 -5.0%
25460439	440621	Veh Parts	1,903.50	2,850.00	2,850.00	1,948.72	2,850.00	3,135.00 10.0%
25460439	440622	Veh Repair	1,170.79	654.00	654.00	42.75	654.00	523.00 -20.0%
25460439	453000	Bldg Rent	5,090.28	5,090.00	5,090.00	3,817.71	5,090.00	5,166.00 1.5%
25460439	454220	OthAssess	14,390.65	14,611.00	14,611.00	15,797.64	14,611.00	14,611.00 .0%
25460439	460601	ComMgrAtty	12,772.44	42,857.00	42,857.00	32,142.78	42,857.00	28,729.00 -33.0%
25460439	460602	Budget	6,051.84	10,213.00	10,213.00	7,659.72	10,213.00	12,899.00 26.3%
25460439	460604	HR	4,440.96	4,579.00	4,579.00	3,434.22	4,579.00	4,637.00 1.3%
25460439	460605	ParksRec	12,999.00	24,700.00	24,700.00	18,524.97	24,700.00	32,068.00 29.8%
25460439	460607	Veh Ins	329.30	718.00	718.00	.00	718.00	754.00 5.0%
25460439	460608	LiabIns	5,769.96	7,117.00	7,117.00	5,337.72	7,117.00	8,677.00 21.9%
25460439	460609	FidIns	36.96	53.00	53.00	39.78	53.00	60.00 13.2%
25460439	494000	MachEquip	80,441.97	40,000.00	40,000.00	26,101.55	40,000.00	15,000.00 -62.5%
25460439	494100	Vehicles	71,000.00	.00	.00	.00	.00	.00 .0%
TOTAL Open Lands Maintenance			-64,097.12	162,085.00	162,085.00	106,571.46	161,023.92	120,065.40 -25.9%
TOTAL Open Space Maint Distr			-64,097.12	162,085.00	162,085.00	106,571.46	161,023.92	120,065.40 -25.9%
TOTAL REVENUE			-829,266.10	-675,475.00	-1,102,650.00	-402,051.10	-1,103,757.00	-671,150.00 -39.1%
TOTAL EXPENSE			765,168.98	837,560.00	1,264,735.00	508,622.56	1,264,780.92	791,215.40 -37.4%
GRAND TOTAL			-64,097.12	162,085.00	162,085.00	106,571.46	161,023.92	120,065.40 -25.9%

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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Open Space Maint District

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

339000 Local Payment in Lieu of Taxes

25460439 339000 - Local Payment in Lieu of Taxes

-6,000.00

346060 Park Use Fees

25460439 346060 - Park Use Fees

-3,400.00

363011 Open Space Maint Dist Assess

25460439 363011 - Open Space Maint Dist Assess

-646,000.00

363041 Open Space Assess Penlty Int

25460439 363041 - Open Space Assess Penlty Int

-750.00

371010 Investment Earnings

25460439 371010 - Investment Earnings

-15,000.00

411000 Salaries and wages

25460439 411000 - Salaries and wages

198,501.00

411200 Temporary Salaries and wages

25460439 411200 - Temporary Salaries and Wages

63,083.00

413100 ER-Penson

25460439 413100 - ER-Penson

18,024.00

414000 ER-FICA

25460439 414000 - ER-FICA

16,235.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Open Space Maint District	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
414100 ER-FICA/Medicare				
25460439 414100 - ER-FICA/Medicare				3,798.00
414200 ER-Health/Vision Insurance				
25460439 414200 - ER-Health/Vision Insurance				38,644.00
414300 ER-Dental Insurance				
25460439 414300 - ER-Dental Insurance				1,632.00
414400 ER-Workers Compensation				
25460439 414400 - ER-Workers Compensation				7,891.00
414500 ER-Unemployment Compensation				
25460439 414500 - ER-Unemployment Compensation				683.00
421100 Office Supplies				
25460439 421100 - Office Supplies				350.00
422140 Fertilizer & Chemical Supplies				
25460439 422140 - Fertilizer & Chemical Supplies				3,000.00
422400 Janitorial Supplies				
25460439 422400 - Janitorial Supplies				20,000.00
422700 Clothing Allowance				
25460439 422700 - Clothing Allowance				4,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Open Space Maint District	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
423100 Fuel and Oil				
25460439 423100 - Fuel and Oil				750.00
423120 Tires and Tubes				
25460439 423120 - Tires and Tubes				4,000.00
423300 Construction & Maint Matls				
25460439 423300 - Construction & Maint Matls				35,000.00
424000 Small Tools and Equipment				
25460439 424000 - Small Tools and Equipment				12,500.00
424420 Computer Equip and Software				
25460439 424420 - Computer Equip and Software				2,000.00
431100 IT&S Computer Maint/Spprt				
25460439 431100 - IT&S Computer Maint/Spprt				10,391.39
431130 Navaline Support Maint				
25460439 431130 - IT&S Special Projects/GIS				3,020.01
431140 City-Co Bldg Postage Adm				
25460439 431140 - City-Co Bldg Postage Adm				155.00
431141 Postage				
25460439 431141 - Postage				350.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Open Space Maint District	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
432100 Printing & Duplicating				
25460439 432100 - Printing & Duplicating				300.00
433120 Dues Subscriptn Certifications				
25460439 433120 - Dues Subscriptn Certifications				4,000.00 *
Dues for MT Ascension Lots Plus Park Membership		1.00	4,000.00	4,000.00
433140 Advertising				
25460439 433140 - Advertising				2,000.00
434110 IT&S Telephone Service				
25460439 434110 - IT&S Telephone Service				1,422.00
434120 Cellular Services				
25460439 434120 - Cellular Services				1,500.00
434230 Electric Utility				
25460439 434230 - Electric Utility				1,000.00
434400 Solid Waste Tipping Fees				
25460439 434400 - Solid Waste Tipping Fees				1,000.00
435130 Architect & Engr Services				
25460439 435130 - Architect & Engr Services				4,000.00
435210 Medical Services				
25460439 435210 - Medical Services				1,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Open Space Maint District	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
435400 ADA Compliance				
25460439 435400 - ADA Compliance				2,000.00
436000 Repair & Maintenance Services				
25460439 436000 - Repair & Maintenance Services				1,000.00
436120 Building Repairs/Maint				
25460439 436120 - Building Repairs/Maint				20,000.00
437130 Employee Travel Reimbursement				
25460439 437130 - Employee Travel Reimbursement				1,000.00
438100 Required Training				
25460439 438100 - Required Training				5,000.00
438140 Conferences				
25460439 438140 - Conferences				3,000.00
439000 Other Contracted Services				
25460439 439000 - Other Contracted Services				148,850.00 *
Portable Toilets		1.00	2,000.00	2,000.00
Parking Permits		1.00	850.00	850.00
Weed control		1.00	40,000.00	40,000.00
Vaulted Restroom Pumping		1.00	3,000.00	3,000.00
Forest Fuel Reduction		1.00	100,000.00	100,000.00
Parking Lot Striping		1.00	3,000.00	3,000.00
439300 Licenses - Operating				
25460439 439300 - Licenses - Operating				500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Open Space Maint District	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
440615 Copier Revolving Program				
25460439 440615 - Copier Revolving Program				881.00
440618 Fleet Service Charges				
25460439 440618 - Fleet Service Charges				13,809.00
440619 Shop Gas & Fuel Charges				
25460439 440619 - Shop Gas & Fuel Charges				8,687.00
440621 Shop Vehicle Parts				
25460439 440621 - Shop Vehicle Parts				3,135.00
440622 Shop Vehicle Repairs				
25460439 440622 - Shop Vehicle Repairs				523.00
453000 Rent of Buildings & Offices				
25460439 453000 - Rent of Buildings & Offices				5,166.00
454220 Other Assessments				
25460439 454220 - Other Assessments				14,611.00
460601 Comm Mgr Atty Charges				
25460439 460601 - Comm Mgr Atty Charges				28,729.00
460602 Budget & Accounting				
25460439 460602 - Budget & Accounting				12,899.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Open Space Maint District	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
460604 Human Resources				
25460439 460604 - Human Resources				4,637.00
460605 Parks & Rec Admin				
25460439 460605 - Parks & Rec Admin				32,068.00
460607 Vehicle & Equip Insurance				
25460439 460607 - Vehicle & Equip Insurance				754.00
460608 Liability Insurance				
25460439 460608 - Liability Insurance				8,677.00
460609 Fidelity Insurance				
25460439 460609 - Fidelity Insurance				60.00
494000 Machinery & Equipment				
25460439 494000 - Machinery & Equipment				15,000.00 *
Chipper Rubber Drive Tracks		1.00	9,000.00	9,000.00
Bobcat Industrial Grapple Bucket		1.00	6,000.00	6,000.00
		1.00	.00	.00
TOTAL Open Lands Maintenance				120,065.40
TOTAL Open Space Maint District				120,065.40
TOTAL REVENUE				-671,150.00
TOTAL EXPENSE				791,215.40
GRAND TOTAL				120,065.40

** END OF REPORT - Generated by MacLane Mills **

WATERSHED MAINTINANCE FUND (2503)
CASH FLOW STATEMENT

	FY22	FY23	FY24	FY25	FY25	FY25	FY26
	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ADOPTED BUDGET</u>	<u>REVISED BUDGET</u>	<u>PROJECTED</u>	<u>PROPOSED</u>
<u>REVENUES:</u>							
Investment Earnings	153	2,741	4,360	2,000	2,000	2,000	1,500
Interfund Transfers in	20,121	20,000	20,032	20,031	20,031	20,031	30,000
Total Revenues	20,274	22,741	24,392	22,031	22,031	22,031	31,500
<u>EXPENSES:</u>							
Personnel Services	19,646	6,315	23,409	25,757	25,757	25,760	24,963
Supplies & Materials	1,419	-	282	2,000	2,000	2,355	2,000
Subtotal- Maintenance and Operating	1,419	-	282	2,000	2,000	2,355	2,000
Internal Charges	824	780	846	915	915	915	1,079
Transfers Out	-	-	-	-	-	-	-
Subtotal Internal Transactions	824	780	846	915	915	915	1,079
Total Expenditures	21,889	7,095	24,537	28,672	28,672	29,029	28,042
Revenues Over(Under) Expenditures	(1,615)	15,646	(145)	(6,641)	(6,641)	(6,998)	3,458
Beginning Cash Balance	60,814	59,200	74,846	74,701	74,701	74,701	67,703
Other Cash Sources/(Uses)	-	-	-	-	-	-	-
Ending Cash Balance	59,200	74,846	74,701	68,060	68,060	67,703	71,161

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12		
ACCOUNTS FOR:								
Watershed Projects		2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE
25460438 Watershed Maintenance								
25460438 371010	Inv Earn	-4,359.96	-2,000.00	-2,000.00	-1,749.45	-2,000.00	-1,500.00	-25.0%
25460438 383000	Transfr In	-20,000.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00	-30,000.00	50.0%
25460438 383060	TrfrinLiab	-32.00	-31.00	-31.00	-31.00	-31.00	.00	-100.0%
25460438 411000	Salwages	17,896.00	19,220.00	19,220.00	13,602.32	19,220.00	19,239.00	.1%
25460438 413100	ERPension	1,623.18	1,763.00	1,763.00	1,233.69	1,763.00	1,745.00	-1.0%
25460438 414000	ER FICA	1,103.27	1,192.00	1,192.00	838.39	1,192.00	1,193.00	.1%
25460438 414100	ER FICAMed	258.02	279.00	279.00	196.06	279.00	279.00	.0%
25460438 414200	ERHealth	2,122.49	2,128.00	2,128.00	1,581.84	2,128.00	2,214.00	4.0%
25460438 414300	ERDental	111.60	117.00	117.00	84.06	117.00	117.00	.0%
25460438 414350	ER-Lf Ins	.00	.00	.00	3.29	2.74	.00	.0%
25460438 414400	ERWCC	249.95	1,008.00	1,008.00	95.66	1,008.00	126.00	-87.5%
25460438 414500	ERUCC	44.72	50.00	50.00	34.00	50.00	50.00	.0%
25460438 423300	ConstrSupp	281.82	2,000.00	2,000.00	2,354.69	2,354.69	2,000.00	.0%
25460438 460602	Budget	312.72	336.00	336.00	252.00	336.00	438.00	30.4%
25460438 460608	LiabIns	531.00	577.00	577.00	432.72	577.00	639.00	10.7%
25460438 460609	FidIns	2.04	2.00	2.00	1.53	2.00	2.00	.0%
TOTAL Watershed Maintenance		144.85	6,641.00	6,641.00	-1,070.20	6,998.43	-3,458.00	-152.1%
TOTAL Watershed Projects		144.85	6,641.00	6,641.00	-1,070.20	6,998.43	-3,458.00	-152.1%
TOTAL REVENUE		-24,391.96	-22,031.00	-22,031.00	-21,780.45	-22,031.00	-31,500.00	43.0%
TOTAL EXPENSE		24,536.81	28,672.00	28,672.00	20,710.25	29,029.43	28,042.00	-2.2%
GRAND TOTAL		144.85	6,641.00	6,641.00	-1,070.20	6,998.43	-3,458.00	-152.1%

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Watershed Projects	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
25460438 Watershed Maintenance				
371010 Investment Earnings				
25460438 371010 - Investment Earnings				-1,500.00
383000 Interfund Operatg Transfer In				
25460438 383000 - Interfund Operatg Transfer In				-30,000.00
411000 Salaries and Wages				
25460438 411000 - Salaries and Wages				19,239.00
413100 ER-Penson				
25460438 413100 - ER-Penson				1,745.00
414000 ER-FICA				
25460438 414000 - ER-FICA				1,193.00
414100 ER-FICA/Medicare				
25460438 414100 - ER-FICA/Medicare				279.00
414200 ER-Health/Vision Insurance				
25460438 414200 - ER-Health/Vision Insurance				2,214.00
414300 ER-Dental Insurance				
25460438 414300 - ER-Dental Insurance				117.00
414400 ER-Workers Compensation				
25460438 414400 - ER-Workers Compensation				126.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Watershed Projects	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
414500 ER-Unemployment Compensation				
25460438 414500 - ER-Unemployment Compensation				50.00
423300 Construction & Maint Matls				
25460438 423300 - Construction & Maint Matls				2,000.00
460602 Budget & Accounting				
25460438 460602 - Budget & Accounting				438.00
460608 Liability Insurance				
25460438 460608 - Liability Insurance				639.00
460609 Fidelity Insurance				
25460438 460609 - Fidelity Insurance				2.00
TOTAL Watershed Maintenance				-3,458.00
TOTAL Watershed Projects				-3,458.00
TOTAL REVENUE				-31,500.00
TOTAL EXPENSE				28,042.00
GRAND TOTAL				-3,458.00

** END OF REPORT - Generated by MacLane Mills **

City of Helena, Montana

3/13/2025

To: Mayor Collins and the Helena City Commission

From: Troy Sampson, Community Facilities Director

Subject: Department Budget Presentation: Community Facilities

Present Situation: FY2026 Department Budget Proposal for Community Facilities

Background Information: N/A

Proposal/Objective: Consider FY2026 Budget Proposal for Community Facilities

Advantage: Inform Commission and general public on FY2026 budget proposals

Notable Energy Impact: N/A

Disadvantage: N/A

Quasi-Judicial Item: False

Notice of Public Hearing: False

**Staff Recommendation/
Recommended Motion:** N/A - Information Only

Fiscal Year 2026 Budget Discussion



COMMUNITY FACILITIES



Prepared by
Troy Sampson
Bridget Johnston

April 30, 2025

Community Facilities

The Community Facilities Department is currently comprised of 11.5 employees which include 1 Director, 1 Manager, 1 Administrative Assistant, 3 Day Maintenance Technicians, 5 Custodians, and part-time mail operations staff. The department takes care of the maintenance, capital improvements, and projects of the two, soon to be three Fire Stations, the Civic Center, the City Vehicle Maintenance Shop, Capital Transit, the Parks Maintenance Building and Police Evidence Storage, Bill Roberts Golf Clubhouse, the Chamber Building, the Neighborhood Center, Grand Street Theatre, the City-County Building, the Law and Justice Center, the City/County Mail operation, Public Education & Government Channel, and Public Art.

Facilities Management

City Facility Maintenance

City Facility Projects

Public Art

City/County Joint Operations

City-County Admin Bldg

Law & Justice Center

Mail Operation



Strategic Plan Budget Priorities

Outside of Base Budget Requests

- **None**

Notable Base budget Changes

- **None**

Other Notable Priorities

- **Design & Construct Fire Station 3 with Training Facility**
- **Capital Improvements in several facilities to increase security of employees**
- **Update and Enhance Emergency Action Plans along with Robust Training Programs**
- **Revamp Capital Improvement Plans for each facility and build a 30-year outlook to identify funding needs.**

FY26 Budget Review Facilities Management

FUND EXPENSES

FY25 Revised

\$1,446,002

FY25 Projected

\$1,444,532

FY26 Preliminary

\$874,683

FUND REVENUES

- **M&O Charges & Interest**
- \$942,907**

NOTABLE CHANGES

- **None**

CAPITAL PROJECTS

- **Fire Station #3 Design & Construction**
\$7,000,000
- **Fire Station #2 Renovation**
\$488,000
- ***Civic Center Video Security**
\$9,500

***funded from General Capital Fund**



FY26 Budget Review Chamber Building

FUND EXPENSES

FY25 Adopted
\$80,146

FY25 Projected
\$76,281

FY26 Preliminary
\$134,096

FUND REVENUE

- **Rent from Helena Chamber of Commerce & MBAC \$86,546**

CAPITAL PROJECTS

- **Roof Top Cooling Unit Replacement \$12,500**
- **Roof and Gutter Repairs \$42,000**

NOTABLE CHANGES

- **Parking Division moved out of building**
- **MBAC assuming more space**



FY26 Budget Review Neighborhood Center

FUND EXPENSES

FY25 Adopted

\$37,106

FY25 Projected

\$37,106

FY26 Preliminary

\$43,916*

FUND REVENUES

- **Rent from Rocky Mountain Development Council: \$45,383**

NOTABLE CHANGES

- **None**

CAPITAL PROJECTS

- **None**

***Property Insurance & Building
M&O charges increased**



FY26 Budget Review

Public Art

FUND EXPENSES

FY25 Adopted

\$47,306

FY25 Projected

\$45,416

FY26 Preliminary

\$23,500

FUND REVENUE

- **Requested General Fund Contribution of \$13,000**

NOTABLE CHANGES

- **None**

CAPITAL PROJECTS

- **Downtown Walking Mural \$5,000**
- **Teen Mural – Anchor Park \$500**
- **LJC Community Benches \$5,000**
- **Welcome to Helena Signs \$5,000**
- **Recycle Bin Murals \$1,000**
- **Community Collaboration \$5,000**



FY26 Budget Review

City County Admin Building

FUND EXPENSES

FY25 Adopted

\$1,320,413

FY25 Projected

\$1,311,308

FY26 Preliminary

\$1,141,108

FUND REVENUE

**Rent from building
tenants, interest &
reimbursables**

\$953,704

NOTABLE CHANGES

- **Rental Increase of 1.5%**
- **Energy Decrease due to LED Lighting**

CAPITAL PROJECTS

- **Pad Heat Boiler Replacement \$7,000**
- **First Floor Air Conditioning \$45,000**
- **Painting of Exterior Eaves \$20,000**
- **Gutter Drain Line Design/Repair \$35,000**
- **Feed Water Pump Replacement \$10,000**
- **Wayfinding Signage Ph2 \$5,000**
- **Wall & Ceiling Repair & Paint \$10,000**
- **Power Brush Snow Sweep \$5,000**
- **Security Cameras & Monitors \$10,000**
- **City Attorney Cameras & Door – Gen Cap**
- **West Parking Lot Replacement \$130,300**
- **West Parking Lot Fence Replace \$10,000**

FY26 Budget Review

City-County Mail/Telephone Operations

FUND EXPENSES

FY25 Adopted
\$311,489

FY25 Projected
\$311,637

FY26 Preliminary
\$246,256

FUND REVENUE

Postage Charges
\$246,500

NOTABLE CHANGES

- **Decrease of Administrative Assistant support**
- **Increase of temporary salaries**
- **(TBD) - Transfer to Parking Fund – Telephone services \$20,000**

CAPITAL PROJECTS

- **None**



FY26 Budget Review Law & Justice Center

FUND EXPENSES

FY25 Revised

\$1,661,084

FY25 Projected

\$1,387,683

FY26 Preliminary

\$909,704

FUND REVENUE

**Rent from building
tenants, interest &
reimbursables**

\$754,924

NOTABLE CHANGES

- Rental Increase of 2%
- Energy Decrease due to new Boilers

CAPITAL PROJECTS

- HVAC Digital Controls North Bldg \$67,000
- Atrium Roof Replacement \$50,000
- North Parking Lot Repair & Seal \$16,000
- LED Lighting Upgrade Phase 1 \$70,784
- Parking Lot #2 Exterior Light \$13,750
- Basement Floor Replacement \$25,000
- Xeriscape Garden Ph-3 \$8,000
- Power Brush Snow Sweep \$5,000
- Court Security Cameras – General Fund



ACCOMPLISHMENTS

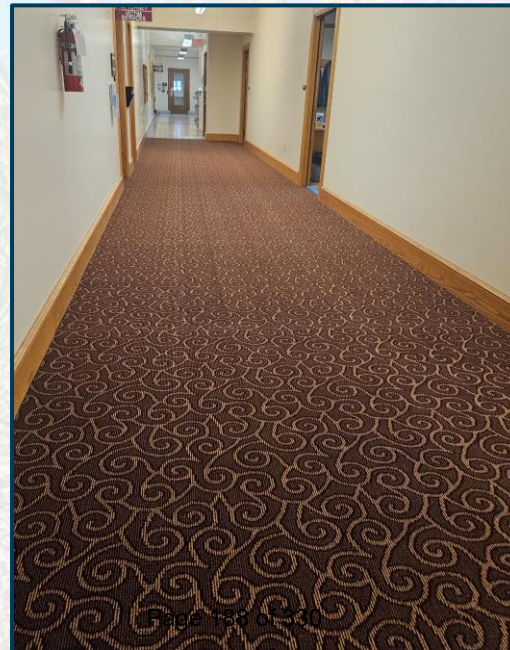
FACILITIES

- New Boilers at Law & Justice Center
- Hall Carpet Replacement 2nd Floor CCAB
- Centennial Tunnel Mural
- LED Lighting 4th Floor CCAB
- New Fire Alarm Panel CCAB
- Pillar Building Roof Replacement LJC
- Elevator Upgrade LJC
- Xeriscape Garden Phase 2 Planted
- Parking Lot 2 Repairs & Restripe LJC
- New Flooring at Fire Station #2
- LED Lighting & New Ceiling Tiles Fire Station #2
- Audio Visual System Rm 426 CCAB
- New Roof City Shop – Installing May
- New Boilers City Shop – Installing June
- Design of Civic Center Ballroom Floor – Installing Summer
- Development of Security Committee – Recommended action items
- Responded to 485 tenant work requests
- Completed 828 Maintenance Work Orders
- Moved a Dozen Offices... and completed many other projects.



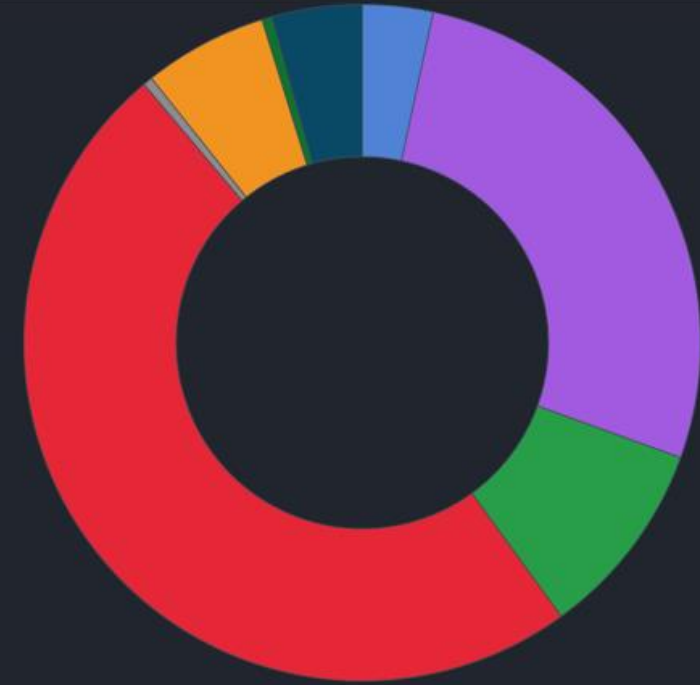
ACCOMPLISHMENTS

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ACCOMPLISHMENTS

FACILITIES



Chamber Building
35.95 hrs

City-County Building
289.62 hrs

Fire Department
101.13 hrs

Law & Justice Center
521.00 hrs

Neighborhood Center
4.85 hrs

Parks Department
63.15 hrs

Police Evidence Storage
5.07 hrs

Transportation Department
46.02 hrs

109
Planned Maintenance

713
Unplanned Maintenance

485
Work Requests

GOALS

ADMINISTRATIVE & OPERATIONAL

- **Develop Security Procedures**
- **Update Emergency Action Plans**
- **Provide More Emergency Training**
- **Revamp Capital Improvement Plans with 30-year Outlook**
- **Complete Preventative Maintenance Schedules in Work Order Software**
- **Evaluate Department Workload & Efficiencies**
- **Complete Boiler Operator Licensing for Maintenance Tech III Staff**
- **Complete Annual Safety Inspections**



GOALS

FACILITIES

PROJECT PRIORITIES

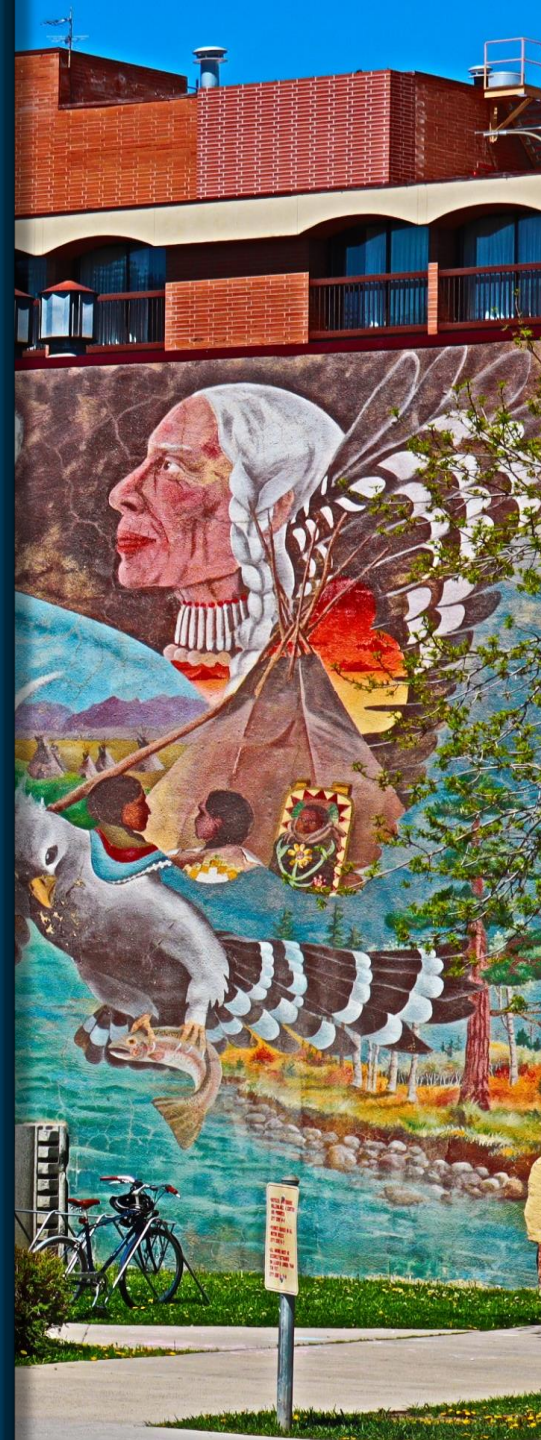
- Complete all 42 Current Capital Improvement Projects
- Fire Station #3
- Remodel of Fire Station #2 Restroom/Locker Room
- Security Camera Installation at CCAB, Municipal Court, Civic Center, LJC



Facility	Description	Budget Yr	Project Spent To	Percent Complete	Amended Budget	Spent in Current Yr	Available Funds	Progress Status	PM
CCAB	4th FLEED Lighting Retrofit	2024	\$91,041	100%	\$91,041	\$91,041	\$0	Complete	Budget
CCAB	2nd floor hall Carpet replacement	2024	\$25,397	100%	\$25,397	\$25,397	\$0	Complete	Budget
CCAB	Waulfing Signage	2024	\$3,307	25%	\$12,000	\$3,307	\$8,093	In Progress	Budget
CCAB	City Attorney's Door	2025	\$3,291	100%	\$3,300	\$3,291	\$9	Complete	Budget
CCAB	HVAC Controls/Rebalance, Evaluate	2024	\$0	0%	\$10,000	\$0	\$10,000	In Progress	Budget
CCAB	Decisional Window	2025	\$2,180	100%	\$2,180	\$2,180	\$0	Complete	Budget
CCAB	North Parking Lot	2021	\$13,657	20%	\$323,382	\$0	\$323,382	In Progress	Trou
CCAB	Fire Alarm Panel	2024	\$11,276	100%	\$11,276	\$11,276	\$0	Complete	Trou
LJC	Parking Lot #2 Repairs	2024	\$5,401	100%	\$6,000	\$5,401	\$599	Complete	Budget
LJC	Pillar Bldg Window Replacements	2025	\$949	100%	\$950	\$949	\$1	Complete	Budget
LJC	Restroom Remodel	2023	\$5,224	75%	\$24,276	\$24,276	\$24,276	In Progress	Budget
LJC	Xenotopia Garden	2024	\$21,683	75%	\$20,000	\$21,683	-\$1,683	In Progress	Budget
LJC	Sewer lines scopped and cleaned out	2025	\$2,025	100%	\$2,050	\$2,025	\$25	Complete	Budget
LJC	Exterior LED Lighting	2025	\$6,050	100%	\$6,050	\$6,050	\$0	Complete	Budget
LJC	Pillar Roof	2023	\$154,406	100%	\$43,063	\$154,406	\$30,394	Complete	Trou
LJC	HVAC Controls	2024	\$0	5%	\$101,950	\$0	\$101,950	In Progress	Trou
LJC	Sewer Rm ACU/Pump Repaired	2025	\$4,600	100%	\$4,600	\$4,600	\$0	Complete	Trou
LJC	Boiler Replacement	2023	\$623,341	95%	\$426,307	\$375,048	\$51,859	In Progress	Trou
LJC	South Elevator Fire Service Upgrade	2024	\$61,124	100%	\$67,050	\$61,124	\$5,926	Complete	Trou
Civic	Benton Hall Carpet Replacement	2024	\$0	30%	\$5,000	\$0	\$5,000	In Progress	Budget
Civic	Ballroom Floor Replacement	2025	\$425	30%	\$120,000	\$425	\$119,575	In Progress	Budget
Civic	Barrel Roof	2023	\$0	100%	\$420,000	\$0	\$420,000	In Progress	Trou
Civic	HVAC	2023	\$137,664	100%	\$1,111,688	\$69,832	\$1,043,056	In Progress	Trou
Civic	North Parking Lot Replacement	2021	\$0	100%	\$140,000	\$0	\$140,000	In Progress	Trou
Fire 1	Apparatus Floor Drain	2025	\$0	100%	\$17,000	\$0	\$17,000	In Progress	Trou
Fire 1	Door Hardware	2025	\$0	100%	\$14,000	\$0	\$14,000	Not Started	Trou
Fire 1	Boiler Replacement	2023	\$69,730	20%	\$414,435	\$34,865	\$379,570	In Progress	Budget
Fire 1	Air Handler	2023	\$0	20%	\$22,600	\$0	\$22,600	In Progress	Budget
Fire 2	Apparatus Floor Heaters	2025	\$0	100%	\$22,000	\$0	\$22,000	Not Started	Trou
Fire 2	Floors	2024	\$15,750	100%	\$11,628	\$11,628	\$0	Complete	Budget
Fire 2	Restroom/Lockerroom Design	2024	\$2,682	80%	\$57,316	\$0	\$57,316	In Progress	Budget
Fire 2	Generator Replacement	2024	\$0	100%	\$25,000	\$0	\$25,000	Not Started	Trou
Fire 3	Design and Construction New Fire St	2025	\$0	50%	\$7,000,000	\$0	\$7,000,000	Design	Budget
Golf	Windbreak	2024	\$0	100%	\$5,000	\$0	\$5,000	On Hold	Trou
HPAC	Tunnel Murals	2023	\$28,012	100%	\$13,306	\$13,306	\$0	Complete	Budget
HPAC	Traffic Signal Boxes	2025	\$0	100%	\$12,000	\$0	\$12,000	In Progress	Budget
HPAC	Mural/Pa Band Shell Mural	2025	\$0	100%	\$20,000	\$0	\$20,000	In Progress	Budget
OTHER	Radio Tower	2024	\$0	100%	\$50,000	\$0	\$50,000	Design	Trou
Parks	Commercial Ceiling Fans	2024	\$0	100%	\$6,400	\$0	\$6,400	Not Started	Trou
Shop	Boiler Replacement Design	2023	\$20,958	100%	\$44,130	\$58	\$44,042	Complete	Budget
Shop	Boiler Replacement Construction	2025	\$0	25%	\$304,750	\$0	\$304,250	In Progress	Budget
Shop	Roof Replacement	2025	\$16,443	25%	\$34,194	\$16,443	\$17,751	In Progress	Trou



Questions?



COMMUNITY FACILITIES FUND (2000)
CASH FLOW STATEMENT

	FY22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED BUDGET	FY25 REVISED BUDGET	FY25 PROJECTED	FY26 PROPOSED
Investment Earnings	2,918.00	42,466.00	64,373.88	50,000.00	50,000.00	50,000.00	40,000.00
Other Financing Sources / (Uses)	-	25,000.00	-	-	-	-	-
Internal Services	633,939.00	782,271.00	842,680.00	776,299.00	776,299.00	776,299.00	900,472.00
Transfers In	26,462.00	96,263.00	128,778.00	2,810.00	2,810.00	2,810.00	2,435.45
Total Revenues	663,319.00	946,000.00	1,035,831.88	829,109.00	829,109.00	829,109.00	942,907.45
Total Personnel	251,751.03	326,861.89	376,627.08	396,349.00	396,349.00	394,564.02	462,175.00
Supplies & Materials	3,831.00	36,459.00	38,141.36	17,744.00	17,744.00	37,744.00	40,200.00
Purchased Services	414,326.00	292,079.00	287,379.88	252,032.00	252,032.00	232,435.75	241,822.57
Intra City Charges	3,170.00	1,380.00	-	4,476.00	7,577.00	7,577.00	7,221.00
Fixed Charges	-	-	-	-	-	-	-
Subtotal-Maintenance & Operating	421,327.00	329,918.00	325,521.24	274,252.00	277,353.00	277,756.75	289,243.57
Internal Charges	86,450.00	115,324.00	100,496.05	113,018.00	109,917.00	109,917.00	125,204.50
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal- Internal Transactions	86,450.00	115,324.00	100,496.05	113,018.00	109,917.00	109,917.00	125,204.50
Debt Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	662,383.00	662,383.00	-
Subtotal-Debt & Capital	18,750.00	89,175.00	81,002.47	-	662,383.00	662,383.00	-
Total Expenditures	\$778,278.03	\$861,278.89	\$883,646.84	\$783,619.00	\$1,446,002.00	\$1,444,620.77	\$876,623.07
Revenues Over(Under) Expenditures	(\$114,959.03)	\$84,721.11	\$152,185.04	\$45,490.00	(\$616,893.00)	(\$615,511.77)	\$66,284.38
Beginning Cash Balance	1,179,041.98	\$1,064,846.86	\$1,149,449.47	\$1,301,612.51	\$1,301,612.51	\$1,301,612.51	\$686,100.74
Other Cash Sources/(Uses)	763.91	(118.50)	(22.00)	-	-	-	-
Ending Cash Balance	\$1,064,846.86	\$1,149,449.47	\$1,301,612.51	\$1,347,102.51	\$684,719.51	\$686,100.74	\$752,385.12

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 99		
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026	PCT
Facilities Management			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	ReviewCHANGE
20410210 Facilities Administration									
20410210 371010	Inv Earn	-64,373.88	-50,000.00	-50,000.00	-34,866.78	-50,000.00	-40,000.00	-20.0%	
20410210 383060	TrfrinLiab	-468.00	-452.00	-452.00	-452.00	-452.00	.00	-100.0%	
20410210 383100	TrfrinGenF	-128,310.00	-2,358.00	-2,358.00	-2,358.00	-2,358.00	-2,435.45	3.3%	
20410210 396014	FacM&O	-842,679.84	-776,298.00	-776,298.00	-582,222.78	-776,298.00	-900,472.00	16.0%	
20410210 411000	Salwages	158,109.03	169,604.00	169,604.00	136,743.88	169,604.00	318,514.00	87.8%	
20410210 412000	OT	5.21	.00	.00	.00	.00	.00	.0%	
20410210 413100	ERPension	14,341.02	15,556.00	15,556.00	12,402.88	15,556.00	28,890.00	85.7%	
20410210 414000	ER FICA	9,415.89	10,519.00	10,519.00	8,107.96	10,519.00	19,748.00	87.7%	
20410210 414100	ER FICAMed	2,202.22	2,462.00	2,462.00	1,896.29	2,462.00	4,620.00	87.7%	
20410210 414200	ERHealth	37,604.69	38,091.00	38,091.00	31,476.05	38,091.00	80,681.00	111.8%	
20410210 414300	ERDental	1,180.53	1,227.00	1,227.00	978.18	1,227.00	2,243.00	82.8%	
20410210 414350	ER-Lf Ins	.00	.00	.00	40.30	28.74	.00	.0%	
20410210 414400	ERWCC	1,737.19	1,411.00	1,411.00	2,709.34	1,411.00	4,804.00	240.5%	
20410210 414500	ERUCC	395.87	442.00	442.00	341.74	442.00	831.00	88.0%	
20410210 421100	OffSupply	708.04	1,000.00	1,000.00	837.18	1,000.00	1,500.00	50.0%	
20410210 422700	Clothing	143.99	400.00	400.00	76.48	400.00	400.00	.0%	
20410210 423000	RprMainMis	75.96	.00	.00	8,777.96	20,000.00	20,500.00	.0%	
20410210 423120	TiresTubes	90.00	100.00	100.00	160.00	100.00	1,100.00	1000.0%	
20410210 423200	EquipParts	494.24	500.00	500.00	408.02	500.00	500.00	.0%	
20410210 424000	SmlTools	916.50	1,000.00	1,000.00	966.21	1,000.00	1,200.00	20.0%	
20410210 424420	CmptrEquip	35,712.63	14,744.00	14,744.00	10,713.85	14,744.00	15,000.00	1.7%	
20410210 431100	ITSCmptrMt	8,845.32	8,501.00	8,501.00	8,501.12	8,501.00	12,739.99	49.9%	
20410210 431130	ITSPrrjGIS	.00	176.00	176.00	176.00	176.00	3,702.58	2003.7%	
20410210 431140	PostAdm	46.00	.00	.00	.00	.00	.00	.0%	
20410210 431141	Postage	129.13	.00	.00	.00	.00	50.00	.0%	
20410210 434110	TelphneSup	1,185.00	1,422.00	1,422.00	1,422.00	1,422.00	1,422.00	.0%	
20410210 434120	CellPhone	1,934.44	1,770.00	1,770.00	1,291.38	1,770.00	2,426.00	37.1%	
20410210 434210	NatGas	66,219.37	50,300.00	50,300.00	46,410.86	50,300.00	47,800.00	-5.0%	
20410210 434230	Electricity	98,146.37	81,600.00	81,600.00	60,488.58	81,600.00	81,600.00	.0%	
20410210 435160	Laundry	.00	.00	.00	1,819.50	2,160.00	2,335.00	.0%	
20410210 436120	BldgRprs	36,044.98	40,500.00	40,500.00	8,011.94	20,500.00	21,000.00	-48.1%	
20410210 437120	Parking	.00	.00	.00	403.75	403.75	1,020.00	.0%	
20410210 439000	OthContSvc	74,090.61	66,953.00	66,953.00	37,557.35	64,793.00	67,682.00	1.1%	
20410210 439300	Licenses	.00	.00	.00	.00	.00	45.00	.0%	
20410210 440618	FleetSvc	2,556.96	3,101.00	3,101.00	2,325.78	3,101.00	3,266.00	5.3%	
20410210 440619	Gas & Fuel	1,433.06	2,500.00	2,500.00	1,197.32	2,500.00	2,375.00	-5.0%	
20410210 440621	Veh Parts	294.48	1,733.00	1,733.00	107.04	1,733.00	1,386.00	-20.0%	
20410210 440622	Veh Repair	.00	243.00	243.00	.00	243.00	194.00	-20.2%	
20410210 460601	ComMgrAtty	30,569.04	24,446.00	24,446.00	18,334.53	24,446.00	46,390.25	89.8%	
20410210 460602	Budget	16,733.52	36,340.00	36,340.00	27,254.97	36,340.00	43,230.65	19.0%	
20410210 460604	HR	16,439.04	16,173.00	16,173.00	12,129.75	16,173.00	20,343.15	25.8%	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 99	
ACCOUNTS FOR:			2024	2025	2025	2025	2026	PCT
Facilities Management			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance ReviewCHANGE
20410210	460606	Prop Ins	2,884.37	3,508.00	3,508.00	2,630.97	3,508.00	3,804.00 8.4%
20410210	460607	Veh Ins	239.58	695.00	695.00	695.00	695.00	731.00 5.2%
20410210	460608	LiabIns	4,842.96	5,095.00	5,095.00	3,821.22	5,095.00	10,580.00 107.7%
20410210	460609	FidIns	15.96	16.00	16.00	11.97	16.00	30.00 87.5%
20410210	482000	TransfrOut	81,002.47	.00	.00	.00	.00	.00 .0%
20410210	492000	Buildings	81,002.47	.00	662,383.00	9,563.00	662,383.00	.00 -100.0%
TOTAL Facilities Administrat			-248,043.58	-226,980.00	435,403.00	-159,109.21	435,835.49	-68,223.83 -115.7%
TOTAL Facilities Management			-248,043.58	-226,980.00	435,403.00	-159,109.21	435,835.49	-68,223.83 -115.7%
TOTAL REVENUE			-1,035,831.72	-829,108.00	-829,108.00	-619,899.56	-829,108.00	-942,907.45 13.7%
TOTAL EXPENSE			787,788.14	602,128.00	1,264,511.00	460,790.35	1,264,943.49	874,683.62 -30.8%
GRAND TOTAL			-248,043.58	-226,980.00	435,403.00	-159,109.21	435,835.49	-68,223.83 -115.7%
** END OF REPORT - Generated by Sheila Danielson **								

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Facilities Management

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

371010 Investment Earnings

20410210 371010 - Investment Earnings

-40,000.00

383100 Interfund Transfr In Gen Fund

20410210 383100 - Interfund Transfr In Gen Fund

-2,435.45 *

Grandstreet Support

1.00

500.00

-500.00

PEG Operational Support

1.00

1,935.45

-1,935.45

396014 Int Svc Facilities M&O

20410210 396014 - Int Svc Facilities M&O

-900,472.00 *

Fire Station #1 - Repair & Maintenance

1.00

9,499.00

-9,499.00

Fire Station #2 - Repair & Maintenance

1.00

3,000.00

-3,000.00

Fleet Services - Repair & Maintenance

1.00

11,500.00

-11,500.00

Civic Center - Repair & Maintenance

1.00

8,000.00

-8,000.00

Parks Maintenance Bldg - Repair & Maintenance

1.00

3,500.00

-3,500.00

Police Evidence - Repair & Maintenance

1.00

500.00

-500.00

Golf Clubhouse - Repair & Maintenance

1.00

3,000.00

-3,000.00

Fire Station #1 - Energy Charges

1.00

20,500.00

-20,500.00

Fire Station #2 - Energy Charges

1.00

11,000.00

-11,000.00

Fleet Services - Energy Charges

1.00

30,500.00

-30,500.00

Civic Center - Energy Charges

1.00

52,000.00

-52,000.00

Parks Maintenance Bldg - Energy Charges

1.00

15,000.00

-15,000.00

Police Evidence - Energy Charges

1.00

400.00

-400.00

Fire Station #1 - Contracted Srvcs

1.00

2,468.00

-2,468.00

Fire Station #2 - Contracted Srvcs

1.00

2,250.00

-2,250.00

Fleet Services - Contracted Srvcs

1.00

19,943.00

-19,943.00

Civic Center - Contracted Srvcs

1.00

13,886.00

-13,886.00

Parks Maint Bldg - Contracted Srvcs

1.00

9,060.00

-9,060.00

Police Evidence - Contracted Srvcs

1.00

300.00

-300.00

Golf Club House - Contracted Srvcs

1.00

19,775.00

-19,775.00

Fire #1 - Facility Management

1.00

56,288.00

-56,288.00

Fire #2 - Facility Management

1.00

44,800.00

-44,800.00

Capital Transit - Facility Management

1.00

43,122.00

-43,122.00

Fleet Services - Facility Management

1.00

62,410.00

-62,410.00

Neighborhood Center - Facility

1.00

26,331.00

-26,331.00

Management

Civic Center - Facility Management

1.00

54,634.00

-54,634.00

Chamber Bldg - Facility Management

1.00

31,292.00

-31,292.00

Parks Maint Bldg - Facility Management

1.00

29,086.00

-29,086.00

CCAB - Facility Management

1.00

144,126.00

-144,126.00

Golf Clubhouse - Facility Management

1.00

40,980.00

-40,980.00

Law & Justice Center - Facility

1.00

105,092.00

-105,092.00

Management

Police Evidence - Facility Management

1.00

7,055.00

-7,055.00

Fire #3 - Facility Management

1.00

19,175.00

-19,175.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Facilities Management

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

411000 Salaries and Wages

20410210 411000 - Salaries and wages

318,514.00

413100 ER-Penson

20410210 413100 - ER-Penson

28,890.00

414000 ER-FICA

20410210 414000 - ER-FICA

19,748.00

414100 ER-FICA/Medicare

20410210 414100 - ER-FICA/Medicare

4,620.00

414200 ER-Health/Vision Insurance

20410210 414200 - ER-Health/Vision Insurance

80,681.00

414300 ER-Dental Insurance

20410210 414300 - ER-Dental Insurance

2,243.00

414400 ER-Workers Compensation

20410210 414400 - ER-Workers Compensation

4,804.00

414500 ER-Unemployment Compensation

20410210 414500 - ER-Unemployment Compensation

831.00

421100 Office Supplies

20410210 421100 - Office Supplies

1,500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Facilities Management

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

422700 Clothing Allowance

20410210 422700 - Clothing Allowance

400.00

423000 Repair Maintenance Supp Misc

20410210 423000 - Repair Maintenance Supp Misc

20,500.00 *

Fire #1 - Repair Maint Supp Misc

1.00

4,750.00

4,750.00

Fire #2 - Repair Maint Supp Misc

1.00

1,500.00

1,500.00

Fleet Services - Repair Maint Supp Misc

1.00

5,750.00

5,750.00

Civic Center - Repair Maint Supp Misc

1.00

4,000.00

4,000.00

Parks Maint Bldg - Repair Maint Supp

1.00

1,750.00

1,750.00

Misc

Police Storage - Repair Maint Supp Misc

1.00

250.00

250.00

Golf Pro/Clubhouse - Repair Maint Supp

1.00

1,500.00

1,500.00

Misc

Facilities Maint - Repair Maint Supp

1.00

500.00

500.00

Misc

Grandstreet - Repair Maint Supp Misc

1.00

500.00

500.00

423120 Tires and Tubes

20410210 423120 - Tires and Tubes

1,100.00

423200 Equipment Parts

20410210 423200 - Equipment Parts

500.00

424000 Small Tools and Equipment

20410210 424000 - Small Tools and Equipment

1,200.00

424420 Computer Equip and Software

20410210 424420 - Computer Equip and Software

15,000.00

431100 IT&S Computer Maint/Spprt

20410210 431100 - IT&S Computer Maint/Spprt

12,739.99

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Facilities Management

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

431130 Navaline Support Maint

20410210 431130 - IT&S Special Projects/GIS

3,702.58

431141 Postage

20410210 431141 - Postage

50.00

434110 IT&S Telephone Service

20410210 434110 - IT&S Telephone Service

1,422.00

434120 Cellular Services

20410210 434120 - Cellular Services

2,426.00

434210 Natural Gas Utility

20410210 434210 - Natural Gas Utility

47,800.00 *

Fire Station #1

1.00

10,000.00

10,000.00

Fire Station #2

1.00

4,000.00

4,000.00

Fleet Services

1.00

8,000.00

8,000.00

Civic Center

1.00

18,000.00

18,000.00

Parks Maint

1.00

7,500.00

7,500.00

Police Evidence

1.00

300.00

300.00

434230 Electric Utility

20410210 434230 - Electric Utility

81,600.00 *

Fire Station #1

1.00

10,500.00

10,500.00

Fire Station #2

1.00

7,000.00

7,000.00

Fleet Services

1.00

22,500.00

22,500.00

Civic Center

1.00

34,000.00

34,000.00

Parks Maint Bldg

1.00

7,500.00

7,500.00

Police Evidence

1.00

100.00

100.00

435160 Laundry Services

20410210 435160 - Laundry Services

2,335.00 *

Fleet Services

1.00

2,335.00

2,335.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Facilities Management

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

436120 Building Repairs/Maint

20410210 436120 - Building Repairs/Maint				21,000.00 *
Fire Station #1 MEP Repairs	1.00	4,750.00		4,750.00
Fire Station #2 MEP Repairs	1.00	1,500.00		1,500.00
Fleet Services MEP Repairs	1.00	5,750.00		5,750.00
Civic Center MEP Repairs	1.00	4,000.00		4,000.00
Parks MEP Repairs	1.00	1,750.00		1,750.00
Com Fac Repairs	1.00	1,000.00		1,000.00
Police Evidence MEP Maint/Repairs	1.00	250.00		250.00
Golf Clubhouse MEP Maint/Repairs	1.00	1,500.00		1,500.00
GrandStreet Misc Repairs/Maint	1.00	500.00		500.00

437120 Parking

20410210 437120 - Parking				1,020.00
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439000 Other Contracted Services

20410210 439000 - Other Contracted Services				67,682.00 *
Fire Station #1	1.00	2,468.00		2,468.00
Fire Station #2	1.00	2,250.00		2,250.00
Fleet Services	1.00	19,943.00		19,943.00
Civic Center	1.00	13,886.00		13,886.00
Parks Maint Bldg	1.00	9,060.00		9,060.00
Police Evidence	1.00	300.00		300.00
Golf Clubhouse	1.00	19,775.00		19,775.00

439300 Licenses - Operating

20410210 439300 - Licenses - Operating				45.00
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440618 Fleet Service Charges

20410210 440618 - Fleet Service Charges				3,266.00
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440619 Shop Gas & Fuel Charges

20410210 440619 - Shop Gas & Fuel Charges				2,375.00
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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Facilities Management	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
440621 Shop Vehicle Parts				
20410210 440621 - Shop Vehicle Parts				1,386.00
440622 Shop Vehicle Repairs				
20410210 440622 - Shop Vehicle Repairs				194.00
460601 Comm Mgr Atty Charges				
20410210 460601 - Comm Mgr Atty Charges				46,390.25
460602 Budget & Accounting				
20410210 460602 - Budget & Accounting				43,230.65
460604 Human Resources				
20410210 460604 - Human Resources				20,343.15
460606 Property Insurance				
20410210 460606 - Property Insurance				3,804.00
460607 Vehicle & Equip Insurance				
20410210 460607 - Vehicle & Equip Insurance				731.00
460608 Liability Insurance				
20410210 460608 - Liability Insurance				10,580.00
460609 Fidelity Insurance				
20410210 460609 - Fidelity Insurance				30.00
TOTAL Facilities Administration				-68,223.83
TOTAL Facilities Management				-68,223.83
TOTAL REVENUE				-942,907.45
TOTAL EXPENSE				874,683.62
GRAND TOTAL				-68,223.83

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Facilities Management

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

** END OF REPORT - Generated by MacLane Mills **

CHAMBER BUILDING (2001)**CASH FLOW STATEMENT**

	<u>FY22</u> <u>ACTUALS</u>	<u>FY23</u> <u>ACTUALS</u>	<u>FY24</u> <u>ACTUALS</u>	<u>FY25</u> <u>ADOPTED BUDGET</u>	<u>FY25</u> <u>REVISED BUDGET</u>	<u>FY25</u> <u>PROJECTED</u>	<u>FY26</u> <u>PROPOSED</u>
Investment Earnings	67	586	1,598	150	150	150	1,000
Other Financing Sources / (Uses)	62,100	69,016	75,490	79,560	79,560	62,618	86,546
Total Revenues	62,167	69,602	77,088	79,710	79,710	62,768	87,546
Supplies & Materials	2,269	1,218	1,069	1,500	1,500	2,500	3,500
Purchased Services	12,037	35,595	34,684	45,220	45,220	41,396	38,222
Fixed Charges	1,742	1,992	1,386	1,711	1,711	670	700
Subtotal- Maintenance & Operating	16,048	38,805	37,139	48,431	48,431	44,566	42,422
Internal Charges	43,778	21,707	23,815	31,715	31,715	31,715	37,174
Transfers Out	-	-	-	-	-	-	-
Subtotal-Internal Transactions	43,778	21,707	23,815	31,715	31,715	31,715	37,174
Debt & Capital	-	-	-	-	-	-	54,500
Total Expenditures	59,826	60,512	60,954	80,146	80,146	76,281	134,096
Revenues Over(Under) Expenditures	2,341	9,090	16,134	(436)	(436)	(13,513)	(46,550)
Beginning Cash Balance	19,716	22,164	31,254	47,388	47,388	47,388	33,874
Other Cash Sources/(Uses)	107	-	-	-	-	-	-
Ending Cash Balance	22,164	31,254	47,388	46,952	46,952	33,874	(12,675)

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12	
ACCOUNTS FOR:							
Chamber Building	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE
20410212 Chamber Building							
20410212 361000 Rentals	-75,490.58	-79,560.00	-79,560.00	-30,655.20	-62,618.25	-86,546.00	8.8%
20410212 371010 Inv Earn	-1,597.66	-150.00	-150.00	-975.96	-150.00	-1,000.00	566.7%
20410212 422400 Janitorial	1,067.91	1,500.00	1,500.00	683.02	1,500.00	1,500.00	.0%
20410212 423000 RprMainMis	.00	.00	.00	247.42	1,000.00	2,000.00	.0%
20410212 434200 Wtr/WW	1,831.03	3,200.00	3,200.00	1,355.21	3,200.00	2,000.00	-37.5%
20410212 434210 NatGas	2,268.90	3,500.00	3,500.00	1,973.57	2,500.00	3,000.00	-14.3%
20410212 434220 Solidwaste	1,007.71	1,200.00	1,200.00	916.10	1,200.00	1,100.00	-8.3%
20410212 434230 Electricity	8,785.46	10,500.00	10,500.00	6,703.24	9,000.00	10,000.00	-4.8%
20410212 436120 BldgRprs	1,841.53	7,600.00	7,600.00	274.75	4,300.00	7,600.00	.0%
20410212 439000 OthContSvc	18,949.28	19,220.00	19,220.00	18,644.42	21,196.00	14,521.90	-24.4%
20410212 454220 OthAssess	1,386.25	1,711.00	1,711.00	1,381.77	670.32	700.00	-59.1%
20410212 460601 ComMgrAtty	594.72	689.00	689.00	516.78	689.00	723.45	5.0%
20410212 460602 Budget	1,265.88	1,507.00	1,507.00	1,130.22	1,507.00	1,582.35	5.0%
20410212 460606 Prop Ins	.00	2,255.00	2,255.00	1,691.28	2,255.00	3,576.00	58.6%
20410212 460614 Bldg M&O	20,567.76	27,264.00	27,264.00	20,448.00	27,264.00	31,292.00	14.8%
20410212 493000 OthImprov	.00	.00	.00	.00	.00	54,500.00	.0%
TOTAL Chamber Building	-17,521.81	436.00	436.00	24,334.62	13,513.07	46,549.70	.0%
TOTAL Chamber Building	-17,521.81	436.00	436.00	24,334.62	13,513.07	46,549.70	.0%
TOTAL REVENUE	-77,088.24	-79,710.00	-79,710.00	-31,631.16	-62,768.25	-87,546.00	9.8%
TOTAL EXPENSE	59,566.43	80,146.00	80,146.00	55,965.78	76,281.32	134,095.70	67.3%
GRAND TOTAL	-17,521.81	436.00	436.00	24,334.62	13,513.07	46,549.70	.0%

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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Neighborhood Center	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
20410213 Neighborhood Center				
361000 Rental Charges				
20410213 361000 - Rental Charges				-45,383.00
362005 Reimbursements				
20410213 362005 - Reimbursements				-5,000.00
371010 Investment Earnings				
20410213 371010 - Investment Earnings				-750.00
436120 Building Repairs/Maint				
20410213 436120 - Building Repairs/Maint				5,000.00
460601 Comm Mgr Atty Charges				
20410213 460601 - Comm Mgr Atty Charges				1,674.75
460602 Budget & Accounting				
20410213 460602 - Budget & Accounting				492.45
460606 Property Insurance				
20410213 460606 - Property Insurance				10,418.00
460614 Building M&O Charge				
20410213 460614 - Building M&O Charge				26,331.00
TOTAL Neighborhood Center				-7,216.80
TOTAL Neighborhood Center				-7,216.80
TOTAL REVENUE				-51,133.00
TOTAL EXPENSE				43,916.20
GRAND TOTAL				-7,216.80

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NEIGHBORHOOD CENTER (2002)
CASH FLOW STATEMENT

	<u>FY22</u> <u>ACTUALS</u>	<u>FY23</u> <u>ACTUALS</u>	<u>FY24</u> <u>ACTUALS</u>	<u>FY25</u> <u>ADOPTED BUDGET</u>	<u>FY25</u> <u>REVISED BUDGET</u>	<u>FY25</u> <u>PROJECTED</u>	<u>FY26</u> <u>PROPOSED</u>
Investment Earnings	193	2,801	4,751	750	750	2,700	750
Other Financing Sources / (Uses)	26,580	35,961	37,080	44,624	39,642	39,624	45,383
Other Revenues					5,000	5,000	5,000
Total Revenues	26,773	38,762	41,831	45,374	45,392	47,324	51,133
Purchased Services	580	1,881	1,760	5,000	5,000	5,150	5,000
Subtotal Maintianance & Operating	580	1,881	1,760	5,000	5,000	5,150	5,000
Internal Charges	19,476	23,487	27,481	32,106	32,106	31,956	38,916
Subtotal-Internal Charges	19,476	23,487	27,481	32,106	32,106	31,956	38,916
Total Expenditures	20,056	25,368	29,241	37,106	37,106	37,106	43,916
Revenues Over(Under) Expenditures	6,717	13,394	12,590	8,268	8,286	10,218	7,217
Beginning Cash Balance	62,962	69,679	83,073	95,663	95,663	95,663	105,881
Other Cash Sources/(Uses)	(0)						
Ending Cash Balance	69,679	83,073	95,663	103,931	103,949	105,881	113,098

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12		
ACCOUNTS FOR:									
Neighborhood Center			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance Review	PCT CHANGE
20410213 Neighborhood Center									
20410213	361000	Rentals	-37,080.00	-39,624.00	-39,624.00	-23,114.00	-39,624.00	-45,383.00	14.5%
20410213	362000	Misc Rev	.00	-5,000.00	-5,000.00	.00	.00	.00	-100.0%
20410213	362005	Reimb	.00	.00	.00	-5,000.00	-5,000.00	-5,000.00	.0%
20410213	371010	Inv Earn	-4,751.75	-750.00	-750.00	-2,536.44	-2,700.00	-750.00	.0%
20410213	436120	Bldgrprs	1,759.77	5,000.00	5,000.00	5,150.00	5,150.00	5,000.00	.0%
20410213	460601	ComMgrAtty	248.04	1,595.00	1,595.00	1,196.28	1,595.00	1,674.75	5.0%
20410213	460602	Budget	397.56	469.00	469.00	351.72	469.00	492.45	5.0%
20410213	460606	Prop Ins	6,267.76	7,623.00	7,623.00	5,717.25	7,623.00	10,418.00	36.7%
20410213	460614	Bldg M&O	20,567.76	22,419.00	22,419.00	16,814.25	22,419.00	26,331.00	17.4%
TOTAL Neighborhood Center			-12,590.86	-8,268.00	-8,268.00	-1,420.94	-10,068.00	-7,216.80	-12.7%
TOTAL Neighborhood Center			-12,590.86	-8,268.00	-8,268.00	-1,420.94	-10,068.00	-7,216.80	-12.7%
TOTAL REVENUE			-41,831.75	-45,374.00	-45,374.00	-30,650.44	-47,324.00	-51,133.00	12.7%
TOTAL EXPENSE			29,240.89	37,106.00	37,106.00	29,229.50	37,256.00	43,916.20	18.4%
GRAND TOTAL			-12,590.86	-8,268.00	-8,268.00	-1,420.94	-10,068.00	-7,216.80	-12.7%

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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Neighborhood Center	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
20410213 Neighborhood Center				
361000 Rental Charges				
20410213 361000 - Rental Charges				-45,383.00
362005 Reimbursements				
20410213 362005 - Reimbursements				-5,000.00
371010 Investment Earnings				
20410213 371010 - Investment Earnings				-750.00
436120 Building Repairs/Maint				
20410213 436120 - Building Repairs/Maint				5,000.00
460601 Comm Mgr Atty Charges				
20410213 460601 - Comm Mgr Atty Charges				1,674.75
460602 Budget & Accounting				
20410213 460602 - Budget & Accounting				492.45
460606 Property Insurance				
20410213 460606 - Property Insurance				10,418.00
460614 Building M&O Charge				
20410213 460614 - Building M&O Charge				26,331.00
TOTAL Neighborhood Center				-7,216.80
TOTAL Neighborhood Center				-7,216.80
TOTAL REVENUE				-51,133.00
TOTAL EXPENSE				43,916.20
GRAND TOTAL				-7,216.80

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PUBLIC ARTS FUND (2323)**CASH FLOW STATEMENT**

	<u>FY22</u> <u>ACTUALS</u>	<u>FY23</u> <u>ACTUALS</u>	<u>FY24</u> <u>ACTUALS</u>	<u>FY25</u> <u>ADOPTED BUDGET</u>	<u>FY25</u> <u>REVISED BUDGET</u>	<u>FY25</u> <u>PROJECTED</u>	<u>FY26</u> <u>PROPOSED</u>
Investment Earnings	278	1,829	2,324	500	500	1,000	500
Other Revenues	12,000	12,000	13,000	13,000	13,000	13,000	13,000
Other Financing Sources / (Uses)	-	-	7,750				
TOTAL REVENUES	12,278	13,829	23,074	13,500	13,500	14,000	13,500
Supplies & Materials							750
Purchased Services	37,754	12,765	24,747	34,000	47,306	45,416	22,750
Subtotal-Maintenance & Operating	37,754	12,765	24,747	34,000	47,306	45,416	23,500
TOTAL EXPENDITURES	37,754	12,765	24,747	34,000	47,306	45,416	23,500
Revenues Over(Under) Expenditures	(25,476)	1,064	(1,674)	(20,500)	(33,806)	(31,416)	(10,000)
Beginning Cash Balance	69,561	44,085	45,149	43,475	43,475	43,475	12,059
Other Cash Sources/(Uses)	-	-	-	-	-	-	-
Ending Cash Balance	44,085	45,149	43,475	22,975	9,669	12,059	2,059

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12	
ACCOUNTS FOR:								
Public Art Projects		2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE
23230301 Public Art								
23230301 365100	ContDon R	-7,750.00	.00	.00	.00	.00	.00	.0%
23230301 371010	Inv Earn	-2,323.70	-500.00	-500.00	-849.24	-1,000.00	-500.00	.0%
23230301 383100	TrfrinGenF	-13,000.00	-13,000.00	-13,000.00	-13,000.00	-13,000.00	-13,000.00	.0%
23230301 423000	RprMainMis	.00	.00	.00	.00	.00	750.00	.0%
23230301 432100	Printing	150.00	250.00	250.00	110.00	110.00	400.00	60.0%
23230301 433140	Advertise	298.19	250.00	250.00	.00	.00	100.00	-60.0%
23230301 439000	OthContSvc	24,299.07	33,500.00	46,806.00	13,305.86	45,306.00	22,250.00	-52.5%
TOTAL Public Art		1,673.56	20,500.00	33,806.00	-433.38	31,416.00	10,000.00	-70.4%
TOTAL Public Art Projects		1,673.56	20,500.00	33,806.00	-433.38	31,416.00	10,000.00	-70.4%
TOTAL REVENUE		-23,073.70	-13,500.00	-13,500.00	-13,849.24	-14,000.00	-13,500.00	.0%
TOTAL EXPENSE		24,747.26	34,000.00	47,306.00	13,415.86	45,416.00	23,500.00	-50.3%
GRAND TOTAL		1,673.56	20,500.00	33,806.00	-433.38	31,416.00	10,000.00	-70.4%

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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Public Art Projects

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

371010 Investment Earnings

23230301 371010 - Investment Earnings

-500.00

383100 Interfund Transfr In Gen Fund

23230301 383100 - Interfund Transfr In Gen Fund

-13,000.00

423000 Repair Maintenance Supp Misc

23230301 423000 - Repair Maintenance Supp Misc

750.00

432100 Printing & Duplicating

23230301 432100 - Printing & Duplicating

400.00

433140 Advertising

23230301 433140 - Advertising

100.00

439000 Other Contracted Services

23230301 439000 - Other Contracted Services

22,250.00 *

Public Art Maintenance

1.00

750.00

750.00

Downtown Walking Mall Mural

1.00

5,000.00

5,000.00

Teen Mural Opportunity - Anchor Park

1.00

500.00

500.00

LJC Community Benches

1.00

5,000.00

5,000.00

Welcome to Helena Signs

1.00

5,000.00

5,000.00

Recycle Bin Murals

1.00

1,000.00

1,000.00

Community Collaboration

1.00

5,000.00

5,000.00

TOTAL Public Art

10,000.00

TOTAL Public Art Projects

10,000.00

TOTAL REVENUE

-13,500.00

TOTAL EXPENSE

23,500.00

GRAND TOTAL

10,000.00

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CITY-COUNTY BUILDING FUND (5712)

CASH FLOW STATEMENT

	FY22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED BUDGET	FY25 REVISED BUDGET	FY25 PROJECTED	FY26 PROPOSED
REVENUES:							
Intergovernmental		32,327	32,501	-	-	-	-
Charges for Services		-	-	22,000	22,000	10,206	6,120
Investment Earnings	3,157	39,294	71,759	50,000	50,000	50,000	35,000
Other Revenues	2,152	1,063,311	877,718	867,077	867,077	890,245	905,584
Other Financing Sources / (Uses)	1,170,990	512	33,301	309	309	309	7,000
Total Revenues	1,176,299	1,135,444	1,015,279	939,386	939,386	950,760	953,704
EXPENSES:							
Personnel Services	275,239	252,645	232,290	280,580	280,580	280,580	256,152
Supplies & Materials	39,621	36,249	35,163	47,447	49,067	48,967	50,480
Purchased Services	236,721	242,396	197,823	270,203	280,167	265,673	249,510
Intra City Charges	495	195	203	535	1,040	1,040	978
Fixed Charges	12,299	11,838	11,331	14,593	14,593	14,593	16,000
Subtotal- Maintenance and Operating	564,375	543,323	476,810	613,358	625,447	610,853	573,120
Internal Charges	38,789	127,565	149,868	143,202	142,697	142,697	185,050
Transfers Out	-	-	-	-	-	-	-
Subtotal Internal Transactions	38,789	127,565	149,868	143,202	142,697	142,697	185,050
Debt Service	79,285	79,072	103,413	101,146	101,146	101,089	95,638
Capital Outlay	366,830	411,407	130,280		451,123	456,669	287,300
Subtotal Debt and Capital	446,115	490,479	233,693	101,146	552,269	557,758	382,938
Total Expenditures	1,049,279	1,161,367	860,371	857,706	1,320,413	1,311,308	1,141,108
Revenues Over(Under) Expenditures	127,020	(25,923)	154,908	81,680	(381,027)	(360,548)	(187,404)
Beginning Cash Balance	1,091,699	1,215,748	1,189,404	1,344,312	1,344,312	1,344,312	983,765
Other Cash Sources/(Uses)	(2,971)	(421)	-	-	-	-	-
Ending Cash Balance	1,215,748	1,189,404	1,344,312	1,425,992	963,285	983,765	796,361

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12		
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026	PCT
City	County	Building	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	ReviewCHANGE
57510301 CCAB operations									
57510301	331000	Fed Grnts	-32,501.00	.00	.00	.00	.00	.00	.0%
57510301	343017	ParkgPermt	.00	-22,000.00	-22,000.00	.00	-10,206.00	-6,120.00	-72.2%
57510301	361000	Rentals	-806,568.60	-860,480.00	-860,480.00	-574,282.55	-875,376.00	-990,990.00	15.2%
57510301	362000	Misc Rev	-188.22	.00	.00	.00	.00	.00	.0%
57510301	362005	Reimb	-70,961.48	-6,597.00	-6,597.00	-12,439.25	-14,869.30	-7,000.00	6.1%
57510301	371010	Inv Earn	-71,758.84	-50,000.00	-50,000.00	-34,910.94	-50,000.00	-35,000.00	-30.0%
57510301	383060	TrfrinLiab	-301.00	-309.00	-309.00	-309.00	-309.00	.00	-100.0%
57510301	383100	TrfrinGenF	-33,000.00	.00	.00	.00	.00	.00	.0%
57510301	411000	Salwages	156,429.11	190,752.00	190,752.00	124,649.98	190,752.00	172,326.00	-9.7%
57510301	411200	Temp Sal	2,295.36	198.00	198.00	832.47	198.00	.00	-100.0%
57510301	412000	OT	274.82	.00	.00	.00	.00	.00	.0%
57510301	413100	ERPension	14,212.93	17,534.00	17,534.00	11,305.84	17,534.00	15,633.00	-10.8%
57510301	414000	ER FICA	9,675.15	11,868.00	11,868.00	7,603.75	11,868.00	10,687.00	-10.0%
57510301	414100	ER FICAMED	2,262.79	2,778.00	2,778.00	1,778.41	2,778.00	2,502.00	-9.9%
57510301	414200	ERHealth	42,621.30	51,922.00	51,922.00	31,328.03	51,922.00	49,714.00	-4.3%
57510301	414300	ERDental	2,092.80	2,461.00	2,461.00	1,683.62	2,461.00	2,317.00	-5.9%
57510301	414350	ER-Lf Ins	.00	.00	.00	70.23	.00	.00	.0%
57510301	414400	ERWCC	2,027.63	2,566.00	2,566.00	1,724.38	2,566.00	2,521.00	-1.8%
57510301	414500	ERUCC	397.80	501.00	501.00	313.59	501.00	452.00	-9.8%
57510301	421100	OffSupply	1,136.46	2,000.00	2,000.00	175.31	800.00	300.00	-85.0%
57510301	422100	Landscape	661.00	2,500.00	2,500.00	90.93	2,500.00	1,000.00	-60.0%
57510301	422400	Janitorial	15,482.01	17,000.00	17,000.00	7,808.73	17,000.00	17,000.00	.0%
57510301	422700	Clothing	993.98	900.00	900.00	-22.88	900.00	800.00	-11.1%
57510301	423000	RprMainMis	5,952.94	6,597.00	6,597.00	2,114.40	6,597.00	5,000.00	-24.2%
57510301	423100	Fuel/Oil	90.26	150.00	150.00	.00	150.00	150.00	.0%
57510301	423120	TiresTubes	.00	100.00	100.00	.00	1,200.00	100.00	.0%
57510301	423300	ConstrSupp	6,657.97	17,000.00	17,000.00	3,058.23	17,000.00	22,000.00	29.4%
57510301	424000	SmlTools	2,145.97	1,200.00	1,200.00	585.04	1,200.00	1,200.00	.0%
57510301	424420	CmptrEquip	65.98	1,620.00	1,620.00	.00	1,620.00	2,930.00	80.9%
57510301	424500	Furn&Fix	1,976.71	.00	.00	.00	.00	.00	.0%
57510301	431100	ITSCmptrMt	17,396.40	16,755.00	16,755.00	16,755.30	16,755.00	12,022.52	-28.2%
57510301	431130	ITSPrgGIS	.00	439.00	439.00	439.00	439.00	3,494.06	695.9%
57510301	431140	PostAdm	92.00	.00	.00	.00	.00	.00	.0%
57510301	432100	Printing	40.00	100.00	100.00	.00	100.00	.00	-100.0%
57510301	434110	TelphneSup	4,203.90	4,165.00	4,165.00	4,165.00	4,165.00	2,743.00	-34.1%
57510301	434120	CellPhone	586.04	500.00	500.00	416.25	500.00	500.00	.0%
57510301	434200	Wtr/ww	9,655.37	12,000.00	12,000.00	11,109.58	12,000.00	12,000.00	.0%
57510301	434210	NatGas	34,337.19	40,000.00	40,000.00	27,646.28	40,000.00	40,000.00	.0%
57510301	434220	Solidwaste	2,738.88	3,000.00	3,000.00	2,282.40	3,000.00	3,000.00	.0%
57510301	434230	Electricity	64,361.98	72,000.00	72,000.00	50,417.63	72,000.00	65,000.00	-9.7%
57510301	436000	RprMainSvc	950.00	100.00	100.00	164.40	100.00	100.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12		
ACCOUNTS FOR:									
City County Building			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance Review	PCT CHANGE
57510301	436100	EquipRprs	24.08	1,500.00	1,500.00	.00	1,500.00	1,200.00	-20.0%
57510301	436120	BldgRprs	24,572.39	41,400.00	41,400.00	48,809.23	52,685.00	46,000.00	11.1%
57510301	437120	Parking	27,694.58	35,000.00	35,000.00	.00	20,776.00	20,000.00	-42.9%
57510301	438100	ReqTrain	685.00	1,000.00	1,000.00	785.00	1,000.00	1,000.00	.0%
57510301	439000	OthContSvc	29,933.42	36,213.00	36,213.00	26,511.59	36,213.00	37,995.00	4.9%
57510301	439100	Investgatn	3,369.70	4,410.00	4,410.00	898.00	4,410.00	4,410.00	.0%
57510301	439300	Licenses	.00	.00	.00	.00	.00	45.00	.0%
57510301	440618	FleetSvc	458.04	505.00	505.00	378.72	505.00	504.00	-.2%
57510301	440619	Gas & Fuel	179.07	302.00	302.00	105.54	302.00	287.00	-5.0%
57510301	440621	Veh Parts	24.39	146.00	146.00	.00	146.00	117.00	-19.9%
57510301	440622	Veh Repair	.00	87.00	87.00	.00	87.00	70.00	-19.5%
57510301	454220	OthAssess	11,331.05	14,593.00	14,593.00	335.16	14,593.00	16,000.00	9.6%
57510301	460606	Prop Ins	27,347.51	35,842.00	35,842.00	26,881.47	35,842.00	39,248.00	9.5%
57510301	460607	Veh Ins	19.65	43.00	43.00	43.00	43.00	45.00	4.7%
57510301	460608	LiabIns	5,063.04	5,739.00	5,739.00	4,304.25	5,739.00	5,725.00	-.2%
57510301	460609	FidIns	35.04	35.00	35.00	26.28	35.00	32.00	-8.6%
57510301	460614	Bldg M&O	105,409.80	101,038.00	101,038.00	75,778.47	101,038.00	140,000.00	38.6%
57510301	492000	Buildings	50,743.36	.00	113,041.00	94,948.40	113,041.00	132,000.00	16.8%
57510301	493000	OthImprov	.00	.00	323,382.00	.00	332,382.00	140,300.00	-56.6%
57510301	494000	MachEquip	87,036.47	.00	7,500.00	11,276.14	11,276.14	15,000.00	100.0%
57510301	601100	Principal	71,136.79	72,976.00	72,976.00	72,924.86	72,925.00	74,813.00	2.5%
57510301	601120	Interest	32,276.58	28,170.00	28,170.00	28,164.04	28,164.00	20,825.00	-26.1%
TOTAL CCAB Operations			-136,124.45	-81,681.00	362,242.00	78,724.31	360,547.84	101,997.58	-71.8%
TOTAL City County Building			-136,124.45	-81,681.00	362,242.00	78,724.31	360,547.84	101,997.58	-71.8%
TOTAL REVENUE			-1,015,279.14	-939,386.00	-939,386.00	-621,941.74	-950,760.30	-1,039,110.00	10.6%
TOTAL EXPENSE			879,154.69	857,705.00	1,301,628.00	700,666.05	1,311,308.14	1,141,107.58	-12.3%
GRAND TOTAL			-136,124.45	-81,681.00	362,242.00	78,724.31	360,547.84	101,997.58	-71.8%

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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
City County Building	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
343017 Parking Permits				
57510301 343017 - Parking Permits				-6,120.00
361000 Rental Charges				
57510301 361000 - Rental Charges				-990,990.00 *
L&C County Office Rent		1.00	503,716.00	-503,716.00
Updated from -561277.5 MM 4-10-25				
COH Office Rent		1.00	401,867.72	-401,867.72
Edited 4-10-25 from -427,888 MM				
362005 Reimbursements				
57510301 362005 - Reimbursements				-7,000.00
371010 Investment Earnings				
57510301 371010 - Investment Earnings				-35,000.00
411000 Salaries and wages				
57510301 411000 - Salaries and wages				172,326.00
413100 ER-Penson				
57510301 413100 - ER-Penson				15,633.00
414000 ER-FICA				
57510301 414000 - ER-FICA				10,687.00
414100 ER-FICA/Medicare				
57510301 414100 - ER-FICA/Medicare				2,502.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
City County Building	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
414200 ER-Health/Vision Insurance				
57510301 414200 - ER-Health/Vision Insurance				49,714.00
414300 ER-Dental Insurance				
57510301 414300 - ER-Dental Insurance				2,317.00
414400 ER-Workers Compensation				
57510301 414400 - ER-Workers Compensation				2,521.00
414500 ER-Unemployment Compensation				
57510301 414500 - ER-Unemployment Compensation				452.00
421100 Office Supplies				
57510301 421100 - Office Supplies				300.00
422100 Landscaping Supplies				
57510301 422100 - Landscaping Supplies				1,000.00
422400 Janitorial Supplies				
57510301 422400 - Janitorial Supplies				17,000.00
422700 Clothing Allowance				
57510301 422700 - Clothing Allowance				800.00
423000 Repair Maintenance Supp Misc				
57510301 423000 - Repair Maintenance Supp Misc				5,000.00 *
Misc Supplies		1.00	1,000.00	1,000.00
Preventative Main Supplies		1.00	1,000.00	1,000.00
Repair Supplies		1.00	3,000.00	3,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
City County Building	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
423100 Fuel and Oil				
57510301 423100 - Fuel and Oil				150.00
423120 Tires and Tubes				
57510301 423120 - Tires and Tubes				100.00
423300 Construction & Maint Matls				
57510301 423300 - Construction & Maint Matls				22,000.00 *
Repairs & Main Materials		1.00	12,000.00	12,000.00
Construction Materials		1.00	5,000.00	5,000.00
Misc Tenant Purchases		1.00	5,000.00	5,000.00
424000 Small Tools and Equipment				
57510301 424000 - Small Tools and Equipment				1,200.00
424420 Computer Equip and Software				
57510301 424420 - Computer Equip and Software				2,930.00 *
Dameware Remote Access License		1.00	520.00	520.00
Mersive App for Conference Room AV		1.00	1,150.00	1,150.00
Limble Day Maintenance		1.00	1,260.00	1,260.00
431100 IT&S Computer Maint/Spprt				
57510301 431100 - IT&S Computer Maint/Spprt				12,022.52
431130 Navline Support Maint				
57510301 431130 - IT&S Special Projects/GIS				3,494.06
434110 IT&S Telephone Service				
57510301 434110 - IT&S Telephone Service				2,743.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
City County Building	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
434120 Cellular Services				
57510301 434120 - Cellular Services				500.00
434200 Water & Sewer				
57510301 434200 - Water & Sewer				12,000.00
434210 Natural Gas Utility				
57510301 434210 - Natural Gas Utility				40,000.00
434220 Solid Waste				
57510301 434220 - Solid Waste				3,000.00
434230 Electric Utility				
57510301 434230 - Electric Utility				65,000.00
436000 Repair & Maintenance Services				
57510301 436000 - Repair & Maintenance Services				100.00
436100 Equipment Repairs				
57510301 436100 - Equipment Repairs				1,200.00
436120 Building Repairs/Maint				
57510301 436120 - Building Repairs/Maint				46,000.00 *
Carpet Repairs & Replacements		1.00	10,000.00	10,000.00
Repair & Painting		1.00	10,000.00	10,000.00
ADA Transition Plan		1.00	15,000.00	15,000.00
Additional Misc Repairs		1.00	10,000.00	10,000.00
Reimbursable R&M Services		1.00	1,000.00	1,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

City County Building

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
437120 Parking				
57510301 437120 - Parking				20,000.00 *
Parking Overflow		1.00	20,000.00	20,000.00
438100 Required Training				
57510301 438100 - Required Training				1,000.00
439000 Other Contracted Services				
57510301 439000 - Other Contracted Services				37,995.00 *
Elevator Maint. Contract		1.00	11,915.00	11,915.00
Fire Alarm Monitoring		1.00	580.00	580.00
Snow Removal/Sanding		1.00	10,000.00	10,000.00
Parking lot Sweeping Sand Removal		1.00	2,500.00	2,500.00
Exterior Window Cleaning		1.00	4,600.00	4,600.00
Lawn Maintenance		1.00	5,400.00	5,400.00
Surplus Property Moving Disposal		1.00	2,000.00	2,000.00
Security Monitoring Fee (Tenant Reimb)		1.00	1,000.00	1,000.00
439100 Investigation / Inspect Fees				
57510301 439100 - Investigation / Inspect Fees				4,410.00 *
Boiler Certificates & Inspection		1.00	560.00	560.00
Elevator Inspections		1.00	1,000.00	1,000.00
Fire Extinguisher Inspection		1.00	400.00	400.00
Roof Inspection		1.00	500.00	500.00
Fire Shutter Doors Certification		1.00	950.00	950.00
Fire Alarm Annual test		1.00	350.00	350.00
Fire Sprinkler Inspection		1.00	650.00	650.00
439300 Licenses - Operating				
57510301 439300 - Licenses - Operating				45.00
440618 Fleet Service Charges				
57510301 440618 - Fleet Service Charges				504.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

City County Building

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

440619 Shop Gas & Fuel Charges

57510301 440619 - Shop Gas & Fuel Charges

287.00

440621 Shop Vehicle Parts

57510301 440621 - Shop Vehicle Parts

117.00

440622 Shop Vehicle Repairs

57510301 440622 - Shop Vehicle Repairs

70.00

454220 Other Assessments

57510301 454220 - Other Assessments

16,000.00

460606 Property Insurance

57510301 460606 - Property Insurance

39,248.00

460607 Vehicle & Equip Insurance

57510301 460607 - Vehicle & Equip Insurance

45.00

460608 Liability Insurance

57510301 460608 - Liability Insurance

5,725.00

460609 Fidelity Insurance

57510301 460609 - Fidelity Insurance

32.00

460614 Building M&O Charge

57510301 460614 - Building M&O Charge

140,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
City County Building	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
492000 Buildings				
57510301 492000 - Buildings				132,000.00 *
Pad Heat Boiler Replacement		1.00	7,000.00	7,000.00
First Floor Mini-Split AC Units		1.00	45,000.00	45,000.00
Painting of Exterior Eaves		1.00	20,000.00	20,000.00
Gutter Drain Line Design & Repair		1.00	35,000.00	35,000.00
Feed Water Pump Replacement		1.00	10,000.00	10,000.00
Wayfinding Signage - Phase 2		1.00	5,000.00	5,000.00
Wall & Ceiling Repairs & Painting		1.00	10,000.00	10,000.00
493000 Improvements oth than Buidgs				
57510301 493000 - Improvements oth than Buidgs				140,300.00 *
West Parking Lot Replacement		1.00	130,300.00	130,300.00
West Parking Lot Fence Replacement		1.00	10,000.00	10,000.00
494000 Machinery & Equipment				
57510301 494000 - Machinery & Equipment				15,000.00 *
Entrance Security Cameras		1.00	10,000.00	10,000.00
Ariens Power Brush 36"		1.00	5,000.00	5,000.00
601100 Principal				
57510301 601100 - Principal				74,813.00
601120 Interest				
57510301 601120 - Interest				20,825.00
TOTAL CCAB Operations				101,997.58
TOTAL City County Building				101,997.58
TOTAL REVENUE				-1,039,110.00
TOTAL EXPENSE				1,141,107.58
GRAND TOTAL				101,997.58

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12		
ACCOUNTS FOR:		2024	2025	2025	2025	2025	2026	PCT
Mail / Telephone		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	ReviewCHANGE
57510340 CCAB Mail Services								
57510340	361000 Rentals	-35,518.30	.00	.00	.00	.00	.00	.0%
57510340	362000 Misc Rev	-16,368.75	.00	.00	-10,207.50	.00	.00	.0%
57510340	362005 Reimb	-120,121.06	-180,000.00	-180,000.00	-128,081.03	-180,000.00	-180,500.00	.3%
57510340	371010 Inv Earn	-4,369.52	-2,000.00	-2,000.00	-2,149.74	-2,000.00	-2,000.00	.0%
57510340	383060 TrfrinLiab	-54.00	-85.00	-85.00	-85.00	-85.00	.00	-100.0%
57510340	396026 MailRev	-37,154.50	-66,000.00	-66,000.00	-4,058.75	-66,000.00	-66,000.00	.0%
57510340	411000 Salwages	32,190.24	34,798.00	34,798.00	28,323.22	34,798.00	30,164.00	-13.3%
57510340	411200 Temp Sal	.00	2,970.00	2,970.00	1,129.76	2,970.00	7,924.00	166.8%
57510340	412000 OT	92.64	.00	.00	.00	.00	.00	.0%
57510340	413100 ERPension	2,927.73	3,193.00	3,193.00	2,568.91	3,193.00	2,736.00	-14.3%
57510340	414000 ER FICA	1,961.27	2,343.00	2,343.00	1,772.42	2,343.00	2,363.00	.9%
57510340	414100 ER FICAMed	458.88	550.00	550.00	414.24	550.00	554.00	.7%
57510340	414200 ERHealth	7,016.84	6,919.00	6,919.00	5,581.36	6,919.00	3,858.00	-44.2%
57510340	414300 ERDental	226.80	234.00	234.00	531.94	234.00	123.00	-47.4%
57510340	414350 ER-Lf Ins	.00	.00	.00	21.96	.00	.00	.0%
57510340	414400 ERWCC	257.20	327.00	327.00	142.67	327.00	200.00	-38.8%
57510340	414500 ERUCC	80.86	100.00	100.00	73.88	100.00	101.00	1.0%
57510340	422000 OperSupply	2,596.82	2,500.00	2,500.00	390.08	2,500.00	2,500.00	.0%
57510340	422700 Clothing	.00	200.00	200.00	.00	200.00	200.00	.0%
57510340	423120 TiresTubes	.00	63.00	63.00	.00	63.00	1,200.00	1804.8%
57510340	424000 SmlTools	.00	100.00	100.00	20.35	100.00	100.00	.0%
57510340	424420 CmptrEquip	.00	.00	.00	63.36	63.36	65.00	.0%
57510340	431141 Postage	152,050.00	180,000.00	180,000.00	88,001.15	180,000.00	180,000.00	.0%
57510340	436000 RprMainSvc	453.78	580.00	580.00	15.00	580.00	580.00	.0%
57510340	439000 OthContSvc	8,724.72	9,400.00	9,400.00	6,543.54	9,400.00	9,580.00	1.9%
57510340	440618 FleetSvc	462.00	509.00	509.00	381.78	509.00	508.00	-.2%
57510340	440619 Gas & Fuel	849.59	1,235.00	1,235.00	261.21	1,235.00	988.00	-20.0%
57510340	440621 Veh Parts	5.37	132.00	132.00	.00	132.00	106.00	-19.7%
57510340	440622 Veh Repair	531.38	396.00	396.00	.00	396.00	317.00	-19.9%
57510340	453100 Equip Rent	63.86	.00	.00	.00	85.00	.00	.0%
57510340	460607 Veh Ins	135.99	297.00	297.00	297.00	297.00	312.00	5.1%
57510340	460608 LiabIns	917.04	1,135.00	1,135.00	851.22	1,135.00	1,267.00	11.6%
57510340	460609 FidIns	7.92	8.00	8.00	6.03	8.00	10.00	25.0%
57510340	460625 Fchrgcontg	176.30	500.00	500.00	98.85	500.00	500.00	.0%
57510340	482000 TransfrOut	.00	63,000.00	63,000.00	63,000.00	63,000.00	.00	-100.0%
57510340	494000 MachEquip	3,177.34	.00	.00	.00	.00	.00	.0%
TOTAL CCAB Mail Services		1,778.44	63,404.00	63,404.00	55,907.91	63,552.36	-2,244.00	-103.5%
TOTAL Mail / Telephone		1,778.44	63,404.00	63,404.00	55,907.91	63,552.36	-2,244.00	-103.5%
TOTAL REVENUE		-213,586.13	-248,085.00	-248,085.00	-144,582.02	-248,085.00	-248,500.00	.2%
TOTAL EXPENSE		215,364.57	311,489.00	311,489.00	200,489.93	311,637.36	246,256.00	-20.9%
GRAND TOTAL		1,778.44	63,404.00	63,404.00	55,907.91	63,552.36	-2,244.00	-103.5%

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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Mail / Telephone	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
362005 Reimbursements				
57510340 362005 - Reimbursements				-180,500.00
371010 Investment Earnings				
57510340 371010 - Investment Earnings				-2,000.00
396026 CCAB Mail Revenue				
57510340 396026 - CCAB Mail Revenue				-66,000.00
411000 Salaries and Wages				
57510340 411000 - Salaries and Wages				30,164.00
411200 Temporary Salaries and Wages				
57510340 411200 - Temporary Salaries and Wages				7,924.00
413100 ER-Penson				
57510340 413100 - ER-Penson				2,736.00
414000 ER-FICA				
57510340 414000 - ER-FICA				2,363.00
414100 ER-FICA/Medicare				
57510340 414100 - ER-FICA/Medicare				554.00
414200 ER-Health/Vision Insurance				
57510340 414200 - ER-Health/Vision Insurance				3,858.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: Mail / Telephone				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
414300 ER-Dental Insurance				
57510340 414300 - ER-Dental Insurance				123.00
414400 ER-Workers Compensation				
57510340 414400 - ER-Workers Compensation				200.00
414500 ER-Unemployment Compensation				
57510340 414500 - ER-Unemployment Compensation				101.00
422000 Operating Supplies				
57510340 422000 - Operating Supplies				2,500.00
422700 Clothing Allowance				
57510340 422700 - Clothing Allowance				200.00
423120 Tires and Tubes				
57510340 423120 - Tires and Tubes				1,200.00 *
Tires for Escape (Unit 94)		1.00	1,200.00	1,200.00
424000 Small Tools and Equipment				
57510340 424000 - Small Tools and Equipment				100.00
424420 Computer Equip and Software				
57510340 424420 - Computer Equip and Software				65.00
431141 Postage				
57510340 431141 - Postage				180,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Mail / Telephone

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
436000 Repair & Maintenance Services				
57510340 436000 - Repair & Maintenance Services				580.00 *
Misc repairs		1.00	400.00	400.00
Car washes		1.00	180.00	180.00
439000 Other Contracted Services				
57510340 439000 - Other Contracted Services				9,580.00 *
Postage Machine Lease		1.00	8,400.00	8,400.00
Postage Machine SendPro Analytics		1.00	1,000.00	1,000.00
IT&S Computer Maintenance and Support		1.00	180.00	180.00
440618 Fleet Service Charges				
57510340 440618 - Fleet Service Charges				508.00
440619 Shop Gas & Fuel Charges				
57510340 440619 - Shop Gas & Fuel Charges				988.00
440621 Shop Vehicle Parts				
57510340 440621 - Shop Vehicle Parts				106.00
440622 Shop Vehicle Repairs				
57510340 440622 - Shop Vehicle Repairs				317.00
460607 Vehicle & Equip Insurance				
57510340 460607 - Vehicle & Equip Insurance				312.00
460608 Liability Insurance				
57510340 460608 - Liability Insurance				1,267.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Mail / Telephone	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
460609 Fidelity Insurance				
57510340 460609 - Fidelity Insurance				10.00
460625 Fixed Charges-Contingency				
57510340 460625 - Fixed Charges-Contingency				500.00
TOTAL CCAB Mail Services				-2,244.00
TOTAL Mail / Telephone				-2,244.00
TOTAL REVENUE				-248,500.00
TOTAL EXPENSE				246,256.00
GRAND TOTAL				-2,244.00

** END OF REPORT - Generated by MacLane Mills **

MAIL / TELEPHONE FUND (5713)
CASH FLOW STATEMENT

	FY22	FY23	FY24	FY25	FY25	FY25	FY26
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	REVISED BUDGET	PROJECTED	PROPOSED
<u>REVENUES:</u>							
Investment Earnings	265	2,728	5,009	2,000	2,000	2,000	2,000
Other Revenues	221,509	227,126	224,894	266,000	266,000	266,000	266,500
Other Financing Sources / (Uses)	386	124	76	85	85	85	-
Total Revenues	222,160	229,979	229,979	268,085	268,085	268,085	268,500
<u>EXPENSES:</u>							
Personnel Services	45,472	55,378	64,678	72,855	72,855	72,855	48,023
Supplies & Materials	1,094	2,656	2,597	2,863	2,863	2,926	4,065
Purchased Services	152,152	155,205	172,960	189,980	189,980	189,980	190,160
Fixed Charges	290	-	64	-	-	85	-
Subtotal-Maintenance & Operating	153,535	157,862	175,620	192,843	192,843	192,991	194,225
Internal Charges	1,709	1,267	1,609	2,397	2,397	2,397	2,089
Transferst to Other Funds	-	-	-	63,000	63,000	63,000	-
Intra- City Charges	-	1,557	1,848	2,272	2,272	2,272	1,919
Subtotal - Internal Transactions	1,709	2,824	3,458	67,669	67,669	67,669	4,008
Capital Outlay	-	-	3,177	-	-	-	-
Subtotal-Debt & Capital	-	-	3,177	-	-	-	-
Total Expenditures	200,716	216,064	246,933	333,367	333,367	333,515	246,256
Revenues Over(Under) Expenditures	21,444	13,915	(16,955)	(65,282)	(65,282)	(65,430)	22,244
Beginning Cash Balance	82,340	103,779	118,190	101,236	101,236	101,236	35,805
Other Cash Sources/(Uses)	(5)	497	-	-	-	-	-
Ending Cash Balance	103,779	118,190	101,236	35,954	35,954	35,805	58,049

LAW AND JUSTICE CENTER FUND (5714)
CASH FLOW STATEMENT

	FY22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED BUDGET	FY25 REVISED BUDGET	FY25 PROJECTED	FY26 PROPOSED
REVENUES:							
Intergovernmental	-	401,000	201,500	-	-	67,193	-
Investment Earnings	12	22,229	49,576	15,000	15,000	30,000	15,000
Other Revenues	197,706	1,137,639	750,821	720,746	720,746	720,746	737,884
Other Financing Sources / (Uses)	558,724	469,371	543,180	63,217	63,217	63,217	2,040
Total Revenues	756,442	2,030,238	1,545,076	798,963	798,963	881,156	754,924
EXPENSES:							
Total Personnel	206,986	169,717	135,964	196,864	196,864	196,901	189,593
Supplies & Materials	18,623	18,772	26,937	48,980	48,980	48,980	46,950
Purchased Services	188,117	187,041	182,547	211,651	211,651	211,651	196,391
Intra- City Charges	1,399	564	2,130	2,397	2,397	2,397	2,406
Fixed Charges	20,206	18,291	10,587	23,178	23,178	23,178	1,000
Subtotal-Maintenance & Operating	228,345	224,668	222,201	286,206	286,206	286,206	246,747
Internal Charges	33,975	89,363	93,329	98,741	98,741	98,741	123,171
Transfers Out	-	-	-	-	-	-	-
Debt & Capital	267,338	997,740	752,776	99,633	1,079,273	805,835	350,193
Subtotal-internal Transactions	301,313	1,087,103	846,104	198,374	1,178,014	904,576	473,364
TOTAL Expenses	736,643	1,481,488	1,204,269	681,444	1,661,084	1,387,683	909,704
Revenues Over(Under) Expenditures	19,799	548,750	340,807	117,519	(862,121)	(506,527)	(154,779)
Beginning Cash Balance	161,010	191,967	741,795	1,082,602	1,082,602	1,082,602	576,075
Other Cash Sources/(Uses)	11,159	1,077	-	-	-	-	-
Ending Cash Balance	191,967	741,795	1,082,602	1,200,121	220,480	576,075	421,295

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12			
ACCOUNTS FOR:									
Law and Justice Center			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE
57510302	Public	Safety Bldg Operations							
57510302	337000	Cnty Contr	-201,500.00	.00	.00	.00	-67,193.00	.00	.0%
57510302	343017	ParkgPermt	.00	.00	.00	.00	.00	-2,040.00	.0%
57510302	361000	Rentals	-745,372.69	-715,746.00	-715,746.00	-457,845.82	-715,746.00	-731,684.40	2.2%
57510302	362000	Misc Rev	-4,280.00	.00	.00	.00	.00	.00	.0%
57510302	362005	Reimb	-1,168.20	-5,000.00	-5,000.00	-600.00	-5,000.00	-6,200.00	24.0%
57510302	371010	Inv Earn	-49,575.66	-15,000.00	-15,000.00	-22,054.79	-30,000.00	-15,000.00	.0%
57510302	381070	DebtProcds	-341,456.88	.00	.00	.00	.00	.00	.0%
57510302	383000	Transfr In	.00	-63,000.00	-63,000.00	-63,000.00	-63,000.00	.00	-100.0%
57510302	383060	TrfrinLiab	-223.00	-217.00	-217.00	-217.00	-217.00	.00	-100.0%
57510302	383100	TrfrinGenF	-201,500.00	.00	.00	.00	.00	.00	.0%
57510302	411000	Salwages	92,822.26	134,195.00	134,195.00	98,318.49	134,195.00	128,385.00	-4.3%
57510302	412000	OT	167.99	.00	.00	.00	.00	.00	.0%
57510302	413100	ERPension	8,434.09	12,311.00	12,311.00	8,917.36	12,311.00	11,647.00	-5.4%
57510302	414000	ER FICA	5,668.17	8,324.00	8,324.00	5,986.52	8,324.00	7,962.00	-4.3%
57510302	414100	ER FICAMed	1,325.24	1,947.00	1,947.00	1,400.07	1,947.00	1,864.00	-4.3%
57510302	414200	ERHealth	24,779.06	36,072.00	36,072.00	22,987.27	36,072.00	35,792.00	-.8%
57510302	414300	ERDental	1,264.20	1,760.00	1,760.00	1,252.75	1,760.00	1,728.00	-1.8%
57510302	414350	ER-Lf Ins	.00	.00	.00	51.36	36.94	.00	.0%
57510302	414400	ERWCC	1,270.75	1,904.00	1,904.00	2,484.41	1,904.00	1,878.00	-1.4%
57510302	414500	ERUCC	232.41	351.00	351.00	245.72	351.00	337.00	-4.0%
57510302	421100	OffSupply	82.98	200.00	200.00	109.00	200.00	200.00	.0%
57510302	422100	Landscape	326.73	2,500.00	2,500.00	1,050.61	2,500.00	2,500.00	.0%
57510302	422400	Janitorial	10,976.20	15,000.00	15,000.00	8,438.36	15,000.00	13,000.00	-13.3%
57510302	422700	Clothing	366.00	600.00	600.00	486.12	600.00	600.00	.0%
57510302	423000	RprMainMis	5,888.48	5,000.00	5,000.00	1,872.15	5,000.00	12,000.00	140.0%
57510302	423100	Fuel/Oil	1,138.06	150.00	150.00	29.85	150.00	150.00	.0%
57510302	423120	TiresTubes	.00	30.00	30.00	.00	30.00	.00	-100.0%
57510302	423300	ConstrSupp	5,345.68	24,000.00	24,000.00	6,545.66	24,000.00	17,000.00	-29.2%
57510302	424000	SmlTools	2,768.40	1,500.00	1,500.00	567.97	1,500.00	1,500.00	.0%
57510302	431100	ITSCmptrMt	8,827.08	9,253.00	9,253.00	9,253.47	9,253.00	9,824.50	6.2%
57510302	431130	ITSPrjGIS	.00	88.00	88.00	88.00	88.00	2,855.26	3144.6%
57510302	434110	TelphneSup	2,370.00	2,844.00	2,844.00	2,844.00	2,844.00	2,370.00	-16.7%
57510302	434120	CellPhone	155.16	500.00	500.00	397.51	500.00	500.00	.0%
57510302	434200	Wtr/WW	4,510.37	7,000.00	7,000.00	4,389.48	7,000.00	7,000.00	.0%
57510302	434210	NatGas	17,591.74	30,000.00	30,000.00	14,368.14	30,000.00	20,000.00	-33.3%
57510302	434220	SolidWaste	2,738.88	3,000.00	3,000.00	2,282.40	3,000.00	3,000.00	.0%
57510302	434230	Electricity	95,073.03	90,000.00	90,000.00	85,378.12	90,000.00	90,000.00	.0%
57510302	436000	RprMainSvc	.00	200.00	200.00	.00	200.00	200.00	.0%
57510302	436100	EquipRprs	50.95	1,500.00	1,500.00	.00	1,500.00	500.00	-66.7%
57510302	436120	BldgRprs	17,186.31	30,000.00	30,000.00	16,804.85	30,000.00	26,000.00	-13.3%
57510302	437120	Parking	458.60	.00	.00	.00	.00	.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12		
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026	PCT
Law and Justice Center			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance Review	CHANGE
57510302	438100	ReqTrain	685.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
57510302	439000	OthContSvc	29,953.87	33,300.00	33,300.00	22,905.81	33,300.00	30,264.00	-9.1%
57510302	439100	Investgatn	2,705.70	2,966.00	2,966.00	935.75	2,966.00	2,832.00	-4.5%
57510302	439300	Licenses	.00	.00	.00	.00	.00	45.00	.0%
57510302	440618	FleetSvc	1,367.04	1,658.00	1,658.00	1,243.53	1,658.00	1,746.00	5.3%
57510302	440619	Gas & Fuel	441.04	462.00	462.00	207.02	462.00	439.00	-5.0%
57510302	440621	Veh Parts	322.28	198.00	198.00	.00	198.00	158.00	-20.2%
57510302	440622	Veh Repair	.00	79.00	79.00	.00	79.00	63.00	-20.3%
57510302	454220	OthAssess	10,586.64	23,178.00	23,178.00	11,055.58	23,178.00	1,000.00	-95.7%
57510302	460606	Prop Ins	7,206.25	9,065.00	9,065.00	6,798.78	9,065.00	13,608.00	50.1%
57510302	460607	Veh Ins	79.32	173.00	173.00	173.00	173.00	182.00	5.2%
57510302	460608	LiabIns	3,749.04	4,031.00	4,031.00	3,023.28	4,031.00	4,266.00	5.8%
57510302	460609	FidIns	23.04	23.00	23.00	17.28	23.00	23.00	.0%
57510302	460614	Bldg M&O	82,271.04	85,449.00	85,449.00	64,086.75	85,449.00	105,092.00	23.0%
57510302	492000	Buildings	977,899.91	.00	669,246.00	454,041.21	669,246.00	242,534.00	-63.8%
57510302	493000	OthImprov	17,070.38	.00	20,000.00	21,682.88	37,070.00	8,000.00	-60.0%
57510302	494000	MachEquip	.00	.00	.00	.00	.00	5,000.00	.0%
57510302	601100	Principal	29,242.18	67,430.00	67,430.00	67,319.02	67,320.00	70,054.00	3.9%
57510302	601120	Interest	19,242.00	32,203.00	32,203.00	32,199.13	32,199.13	24,605.00	-23.6%
TOTAL Public Safety Bldg Ope			-50,412.88	-117,519.00	571,727.00	438,521.05	506,527.07	154,779.36	-72.9%
TOTAL Law and Justice Center			-50,412.88	-117,519.00	571,727.00	438,521.05	506,527.07	154,779.36	-72.9%
TOTAL REVENUE			-1,545,076.43	-798,963.00	-798,963.00	-543,717.61	-881,156.00	-754,924.40	-5.5%
TOTAL EXPENSE			1,494,663.55	681,444.00	1,370,690.00	982,238.66	1,387,683.07	909,703.76	-33.6%
GRAND TOTAL			-50,412.88	-117,519.00	571,727.00	438,521.05	506,527.07	154,779.36	-72.9%

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Law and Justice Center

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

343017 Parking Permits

57510302 343017 - Parking Permits

-2,040.00

361000 Rental Charges

57510302 361000 - Rental Charges

L&C County Office Rent

1.00

425,088.80

-731,684.40 *

COH Office Rent

1.00

306,595.60

-425,088.80

L&C County Storage Rent

1.00

.00

-306,595.60

.00

362005 Reimbursements

57510302 362005 - Reimbursements

-6,200.00

371010 Investment Earnings

57510302 371010 - Investment Earnings

-15,000.00

411000 Salaries and Wages

57510302 411000 - Salaries and Wages

128,385.00

413100 ER-Penson

57510302 413100 - ER-Penson

11,647.00

414000 ER-FICA

57510302 414000 - ER-FICA

7,962.00

414100 ER-FICA/Medicare

57510302 414100 - ER-FICA/Medicare

1,864.00

414200 ER-Health/Vision Insurance

57510302 414200 - ER-Health/Vision Insurance

35,792.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Law and Justice Center	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
414300 ER-Dental Insurance				
57510302 414300 - ER-Dental Insurance				1,728.00
414400 ER-Workers Compensation				
57510302 414400 - ER-Workers Compensation				1,878.00
414500 ER-Unemployment Compensation				
57510302 414500 - ER-Unemployment Compensation				337.00
421100 Office Supplies				
57510302 421100 - Office Supplies				200.00
422100 Landscaping Supplies				
57510302 422100 - Landscaping Supplies				2,500.00
422400 Janitorial Supplies				
57510302 422400 - Janitorial Supplies				13,000.00
422700 Clothing Allowance				
57510302 422700 - Clothing Allowance				600.00
423000 Repair Maintenance Supp Misc				
57510302 423000 - Repair Maintenance Supp Misc				12,000.00 *
Misc Supplies		1.00	4,000.00	4,000.00
Preventative Maint Supplies		1.00	4,000.00	4,000.00
Repair Supplies		1.00	4,000.00	4,000.00
423100 Fuel and Oil				
57510302 423100 - Fuel and Oil				150.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Law and Justice Center	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
423300 Construction & Maint Matls				
57510302 423300 - Construction & Maint Matls				17,000.00 *
Repairs & Maintenance Materials		1.00	7,000.00	7,000.00
Construction Materials		1.00	5,000.00	5,000.00
Misc Tenant Purchases		1.00	5,000.00	5,000.00
424000 Small Tools and Equipment				
57510302 424000 - Small Tools and Equipment				1,500.00
431100 IT&S Computer Maint/Spprt				
57510302 431100 - IT&S Computer Maint/Spprt				9,824.50
431130 Navaline Support Maint				
57510302 431130 - IT&S Special Projects/GIS				2,855.26
434110 IT&S Telephone Service				
57510302 434110 - IT&S Telephone Service				2,370.00
434120 Cellular Services				
57510302 434120 - Cellular Services				500.00
434200 Water & Sewer				
57510302 434200 - Water & Sewer				7,000.00
434210 Natural Gas Utility				
57510302 434210 - Natural Gas Utility				20,000.00
434220 Solid waste				
57510302 434220 - Solid waste				3,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Law and Justice Center

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

434230 Electric Utility

57510302 434230 - Electric Utility

90,000.00

436000 Repair & Maintenance Services

57510302 436000 - Repair & Maintenance Services

200.00

436100 Equipment Repairs

57510302 436100 - Equipment Repairs

500.00

436120 Building Repairs/Maint

 57510302 436120 - Building Repairs/Maint
 Carpet Repairs & Replacements
 Additional Misc Repairs
 Ceiling Tiles
 Reimbursable R&M Services

 1.00
 1.00
 1.00
 1.00

 10,000.00
 8,000.00
 5,000.00
 1,000.00

 26,000.00 *
 10,000.00
 8,000.00
 5,000.00
 1,000.00

438100 Required Training

57510302 438100 - Required Training

1,000.00

439000 Other Contracted Services

 57510302 439000 - Other Contracted Services
 Elevator maintenance contract
 Fire Alarm Monitoring
 Snow Removal/Sanding
 Parking Lot Sweeping Sand removal
 Surplus Property Moving/Disposal
 Exterior Window Cleaning

 1.00
 1.00
 1.00
 1.00
 1.00
 1.00

 13,941.00
 723.00
 8,000.00
 2,600.00
 2,000.00
 3,000.00

 30,264.00 *
 13,941.00
 723.00
 8,000.00
 2,600.00
 2,000.00
 3,000.00

439100 Investigation / Inspect Fees

 57510302 439100 - Investigation / Inspect Fees
 Fire Extinguisher Inspection
 Elevator Inspection
 Boiler Inspection
 Fire Sprinkler Inspection
 Fire Alarm System Inspection
 Fire Door Drop Test

 1.00
 1.00
 1.00
 1.00
 1.00
 1.00

 450.00
 700.00
 144.00
 538.00
 800.00
 200.00

 2,832.00 *
 450.00
 700.00
 144.00
 538.00
 800.00
 200.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Law and Justice Center

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

439300 Licenses - Operating

57510302 439300 - Licenses - Operating

45.00

440618 Fleet Service Charges

57510302 440618 - Fleet Service Charges

1,746.00

440619 Shop Gas & Fuel Charges

57510302 440619 - Shop Gas & Fuel Charges

439.00

440621 Shop Vehicle Parts

57510302 440621 - Shop Vehicle Parts

158.00

440622 Shop Vehicle Repairs

57510302 440622 - Shop Vehicle Repairs

63.00

454220 Other Assessments

57510302 454220 - Other Assessments

1,000.00

460606 Property Insurance

57510302 460606 - Property Insurance

13,608.00

460607 Vehicle & Equip Insurance

57510302 460607 - Vehicle & Equip Insurance

182.00

460608 Liability Insurance

57510302 460608 - Liability Insurance

4,266.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Law and Justice Center	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
460609 Fidelity Insurance				
57510302 460609 - Fidelity Insurance				23.00
460614 Building M&O Charge				
57510302 460614 - Building M&O Charge				105,092.00
492000 Buildings				
57510302 492000 - Buildings				242,534.00 *
LJC HVAC Controls		1.00	67,000.00	67,000.00
LJC Atrium Room Replacement Design & Construction		1.00	50,000.00	50,000.00
LJC North Parking Lot Asphalt Repairs/Seal & Stripe		1.00	16,000.00	16,000.00
LJC LED Lighting Upgrades		1.00	70,784.00	70,784.00
Lot #2 Pillar Bldg Exterior Lighting		1.00	13,750.00	13,750.00
Basement Floor Replacement		1.00	25,000.00	25,000.00
493000 Improvements oth than Buildgs				
57510302 493000 - Improvements oth than Buildgs				8,000.00 *
Lawrence St Alley Approach Replacement		1.00	8,000.00	8,000.00
494000 Machinery & Equipment				
57510302 494000 - Machinery & Equipment				5,000.00 *
Ariens Power Brush 36"		1.00	5,000.00	5,000.00
601100 Principal				
57510302 601100 - Principal				70,054.00
601120 Interest				
57510302 601120 - Interest				24,605.00
TOTAL Public Safety Bldg Operations				154,779.36
TOTAL Law and Justice Center				154,779.36
TOTAL REVENUE				-754,924.40
TOTAL EXPENSE				909,703.76

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:						
Law and Justice Center	GRAND TOTAL	VENDOR	QUANTITY	UNIT COST	2026 Finance Review	154,779.36

** END OF REPORT - Generated by MacLane Mills **

City of Helena, Montana

4/10/2025

To:

Mayor Collins and the Helena City Commission

From:

David Knoepke, Transportation Systems Director
Chris Couey, Deputy Transportation Systems Director

Subject:

FY26 Budget Presentation - Transportation Systems

Present Situation:

FY26 Budget Presentation - Transportation Systems

Background Information:

N/A

Proposal/Objective:

Consider FY26 Department Budget Proposals

Advantage:

Inform Commission and public on FY26 Department Budget Proposals

Notable Energy Impact:

N/A

Disadvantage:

N/A

Quasi-Judicial Item:

False

Notice of Public Hearing:

False

**Staff Recommendation/
Recommended Motion:**

N/A - Information Only

Fiscal Year 2026 Budget Discussion

TRANSPORTATION



Prepared by
David Knoepke, Director
Chris Couey, Deputy Director

April 30, 2025

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Department Introduction
Strategic Planning
Budget Review
Accomplishments
Rates
Capital Projects
Questions



Transportation

The Transportation Systems Dept is comprised of 9 Divisions, operating within 5 unique funds:

Street Maintenance Fund

- *Streets, Traffic, Signals, Roadway Code Enforcement & MPO*

Fleet/Central Garage Fund

- *Fleet Operations & Fleet Billback*

Parking Fund

- *Parking Operations*

Transit Fund

- *Capital Transit*

Streets, Traffic & RCE

MPO

Fleet

Parking

Transit

Strategic Plan Budget Priorities

Outside of Base Budget

Requests:

- 2 new Operators to cover recently annexed areas such as Mountain View Meadows

Notable Base budget Changes :

- No notable changes to existing operations

Other Notable Priorities :

- LRTP moving forward in FY26 via a FY25 budget adjustment in the MPO Division
- Continuing to pursue funding opportunities for Custer Ave, South Hills Interchange and Montana Ave Crossing

FY26 Budget Review

- **FY25 Adopted**
 - **\$7,744,559***
- **FY25 Projected**
 - **\$14,190,496**
- **FY26 Preliminary**
 - **\$8,196,418**

- Revenue Considerations**
- **5% increase to total assessment to cover inflation and new programs such as dust abatement**
 - **First rate increase in 5 years**

- Notable Expenditures**
- **\$75,000 – Dust Abatement**
 - **\$650,000 – Milling Machine to expand in-house asphalt overlay program**

*** \$1.3M RAISE Grant amount removed for proper comparison**



Accomplishments

Accomplishments and goals

Accomplishments

- *The Streets Division was busy in FY25, completing over 2 1/4 lane miles of Mill and Overlay work, completing over 10 1/2 lane miles of Chip and Seal, while also repairing an estimated 1,950 potholes.*
- *The Streets division also put into service the City's new paver and roller along with two new plow trucks.*
- *Awarded a RCE and BUILD Grant to facilitate needed infrastructure projects.*

Goals

- *The Streets team plans to complete up to 3 1/3 lane miles of Mill and Overlay work, and over 12 1/2 lane miles of Chip and Seal.*
- *Kick-off the Railroad Grade Separation Grant Project.*
- *Kick-off the BUILD Grant Project*

Assessment Methodology

Methodology Considerations

Accounting for Vacant Property

Defined Benefit vs Defined Contribution



Capital Projects

Capital Projects – FY2026

- *Cost- \$200,000*
6th & Cruse Intersection Improvements
- *Cost- \$200,000*
Combination Roller for dirt street maintenance
- *Cost- \$650,000*
Milling Machine for expanded in-house asphalt overlay program
- *Cost- \$350,000*
12YD Haul Truck to cut down on contracted material hauling
- *Cost- \$325,000*
Additional Street Sweeper to cover mechanical down time

Potential Projects From Reserves – FY2026

- *Mini Malfunction Roundabout*
- *TSD Equipment Storage Building*
- *Montana Ave Crossing Grant Match*

Total Estimated Cost: \$5,000,000

Strategic Plan Budget Priorities

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Outside of Base Budget Requests:

-No significant requests

Notable Base budget Changes :

- No significant changes

Other Notable Priorities :

- Focus on Chip Seal and
asphalt overlay
programs



FY26 Budget Review

- **FY25 Adopted**
 - \$1,625,611
- **FY25 Projected**
 - \$3,410,192
- **FY26 Preliminary**
 - \$1,650,000

Revenue Considerations

- **No expected
changes to revenue**

Notable Expenditures

- **Similar plan as FY25**



Strategic Plan Budget Priorities

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Outside of Base Budget

Requests:

-No significant requests

Notable Base budget Changes :

- No significant changes

Other Notable Priorities :

- Full implementation of new iWorq software allowing outside departments to monitor status and make virtual service requests



FY26 Budget Review

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- **FY25 Adopted**
 - \$2,391,742
- **FY25 Projected**
 - \$2,481,742
- **FY26 Preliminary**
 - \$2,310,334

Revenue

Considerations

- **Departments limited to 0% - 5.5% changes in internal service charge**

Notable Expenditures

- **\$100,000 transfer out to cover debt service on roof and boiler**



Accomplishments

F L E E T

Accomplishments and goals

Accomplishments

Hired a new Fleet Coordinator with 30+ years experience

Implemented new work order software

Goals

Streamline software implementation and use by all departments serviced by Fleet



Strategic Plan Budget Priorities

P A R K I N G

Outside of Base Budget Requests:

- No significant requests

Notable Base budget Changes :

- Reduction in personnel costs by eliminating one Admin position and reclassing another

Other Notable Priorities :

- Elimination of single meter spaces to make way for additional free 2 hour and reduced cost permit parking



FY26 Budget Review

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- **FY25 Adopted**
 - \$2,012,511
- **FY25 Projected**
 - \$2,262,286
- **FY26 Preliminary**
 - \$2,072,395

Revenue Considerations

- **FY26 should see a rebound of revenues as we fully complete the implementation of new software and online business capabilities**

Notable Expenditures

- **Reduced Personnel**
- **Final debt payment on Jackson garage**



Accomplishments

P A R K I N G

Accomplishments and goals

Accomplishments

Brought Parking completely online for virtual business

Implemented one rate, one zone for hourly paid parking

Established the Parking Advisory Committee

Identified opportunities for additional free and permitted parking

Goals

Continue to work with the Parking Advisory Committee to find areas of improvement

Find funding opportunities to address deferred maintenance



Rates

P A R K I N G

Rate Considerations

Increases

- *Permits - \$5 per month increase on all permits*
- *Hourly - \$1.50 for first hour, \$1 per hour after*



Capital Projects

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Capital Projects – FY2026

- *Cost- \$45,000*
Minor maintenance on multiple garages
- *Cost- \$10,000*
Replacement enforcement vehicle from surplus



Strategic Plan Budget Priorities

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Outside of Base Budget

Requests:

-No significant requests

Notable Base budget Changes :

- No significant changes

Other Notable Priorities :

-Continue working to fill
vacant positions



FY26 Budget Review

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- **FY25 Adopted**
 - \$2,010,417
- **FY25 Projected**
 - \$2,044,417
- **FY26 Preliminary**
 - \$2,227,157

Revenue

Considerations

- **No increase to General Fund Contribution for 3rd year in a row**
- **No increase to County/EH Contributions for 3rd year in a row**

Notable Expenditures

- **\$260,000 – Vehicle Replacements**



Accomplishments

Accomplishments and goals

Accomplishments

Continued the per driver level of service rates amidst staffing challenges

Navigated the transition to an FTA direct recipient via the MPO designation

Goals

Fill all vacant positions

Increase availability and flexibility to ridership population



Capital Projects

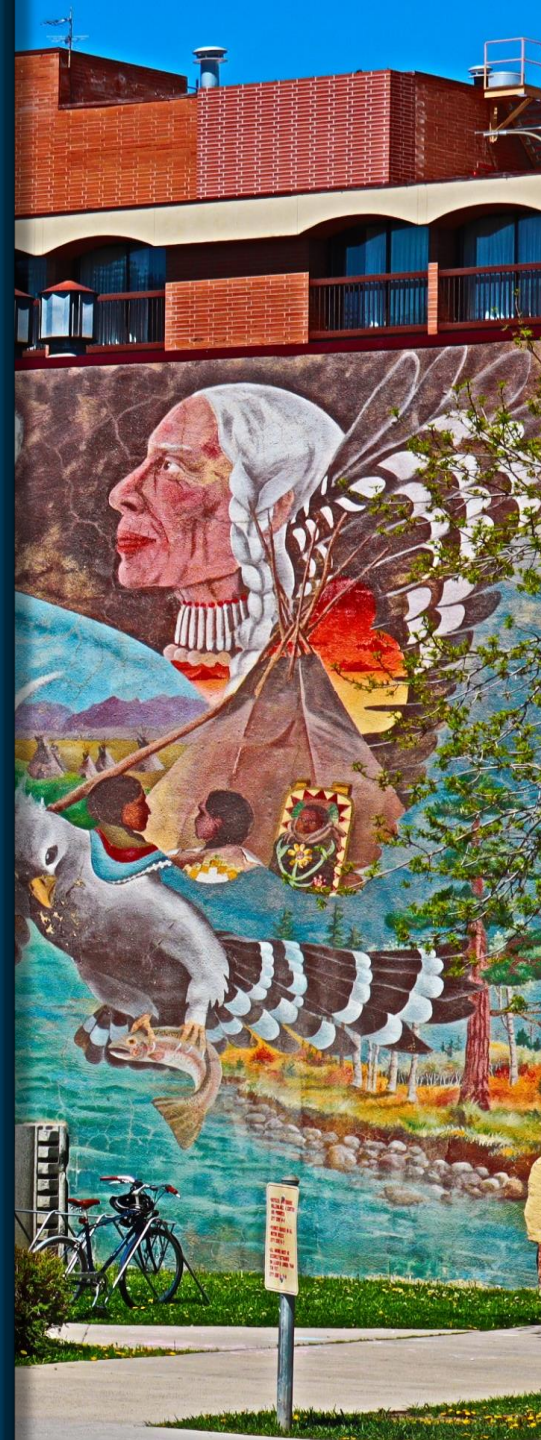
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Capital Projects – FY2026

- *Cost- \$20,000*
Secure Access Upgrades to Transit Facility
- *Cost- \$260,000*
2 replacement Transit Vans for aging vehicles



Questions?



STREETS FUND (2110)**Cash Flow statement**

	FY22	FY23	FY24	FY25	FY25	FY25	FY26
	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	AMENDED BUDGET	PROJECTED	PROPOSED
REVENUES:							
Special Assessments	7,341,149	7,083,471	6,743,926	7,110,000	7,114,500	7,120,411	7,080,000
License & Permits	57,380	46,584	47,747	60,000	60,000	119,402	60,000
Intergovernmental Revenues	31,090	531,000	40,985	1,335,000	1,527,775	1,527,775	201,023
Fines & Forfeitures	1,668	3,928	2,735	1,500	1,500	1,500	1,500
Investment Earnings	23,345	317,982	564,788	400,000	400,000	400,000	400,000
Other Financing Sources / (Uses)	71,980	75,414	255,153	14,500	10,000	13,104	-
Interfund Transfers In	1,609,755	155,301	122,948	3,104	3,104	3,104	-
Total Revenue	9,136,366	8,213,680	7,778,281	8,924,104	9,116,879	9,185,296	7,742,523
EXPENSES:							
Personnel	2,132,467	2,294,312	2,395,745	2,982,913	2,982,913	2,983,300	3,188,192
Supplies & Materials	600,927	711,638	338,756	433,810	445,652	447,598	479,550
Purchased Services	1,049,148	803,114	879,833	1,379,875	2,404,681	2,404,741	1,387,517
Fixed Charges	67,631	932	868	978	978	17,131	22,866
Subtotal - Maintenance & Operating	1,717,706	1,515,684	1,219,457	1,814,663	2,851,311	2,869,470	1,889,933
Transfers Out	-	140,000	-				
Internal Transactions	1,074,852	1,166,778	1,205,619	1,331,984	1,331,982	1,331,982	1,393,292
Debt & Capital	1,947,536	3,100,664	1,067,004	2,915,000	6,686,132	6,686,132	1,725,000
Subtotal - Other	3,022,388	4,407,442	2,272,623	4,246,984	8,018,114	8,018,114	3,118,292
Total Expenditures	6,872,561	8,217,438	5,887,825	9,044,560	13,852,338	13,870,884	8,196,417
Revenues Over(Under) Expenditures	2,263,805	(3,758)	1,890,457	(120,456)	(4,735,459)	(4,685,588)	(453,894)
Beginning Cash	8,139,018	10,380,968	10,376,847	12,267,304	12,267,304	12,267,304	7,581,716
Other Cash Sources / (Uses)	(21,855)	(363)					
Ending Cash	10,380,968	10,376,847	12,267,304	12,146,848	7,531,845	7,581,716	7,127,823

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12	
ACCOUNTS FOR:								
Streets		2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE
21430230	Streets Maintenance							
21430230	323016 St Opening	-47,747.00	-60,000.00	-60,000.00	.00	-60,000.00	-60,000.00	.0%
21430230	323022 StOpenPrmt	.00	.00	.00	-59,402.00	-59,402.00	.00	.0%
21430230	334000 St-Misc	.00	-1,300,000.00	-1,492,775.00	.00	-1,492,775.00	.00	-100.0%
21430230	339000 Loc PILOT	-40,985.00	-35,000.00	-35,000.00	-50,170.00	-35,000.00	-50,000.00	42.9%
21430230	343013 Snow Rmvl	-825.62	.00	.00	.00	.00	.00	.0%
21430230	351036 SnowRmvl	-1,909.58	-1,500.00	-1,500.00	-732.64	-1,500.00	-1,500.00	.0%
21430230	362000 Misc Rev	-16,774.95	-2,500.00	-2,500.00	-229.75	-2,500.00	.00	-100.0%
21430230	362006 Sign Reimb	-4,130.12	-2,000.00	-2,000.00	.00	-2,000.00	.00	-100.0%
21430230	362007 Cons Reimb	-1,386.00	.00	.00	-6,341.17	-5,911.00	.00	.0%
21430230	363010 Street Mnt	-6,734,457.22	-7,100,000.00	-7,100,000.00	-3,959,771.80	-7,100,000.00	-7,070,000.00	-.4%
21430230	363040 ST Pen&Int	-9,468.29	-10,000.00	-10,000.00	-4,842.62	-10,000.00	-10,000.00	.0%
21430230	371010 Inv Earn	-564,787.68	-400,000.00	-400,000.00	-268,737.46	-400,000.00	-400,000.00	.0%
21430230	382010 Asst Sale	-18,857.50	.00	.00	.00	.00	.00	.0%
21430230	382020 CompLoss	-241,659.37	.00	.00	.00	.00	.00	.0%
21430230	382030 G(L) Sale	-6,167.80	-10,000.00	-10,000.00	.00	-10,000.00	.00	-100.0%
21430230	383000 Transfr In	-120,000.00	.00	.00	.00	.00	.00	.0%
21430230	383060 TrfrinLiab	-2,948.00	-3,104.00	-3,104.00	-3,104.00	-3,104.00	.00	-100.0%
21430230	411000 Salwages	1,257,111.14	1,436,204.00	1,436,204.00	1,083,805.48	1,436,204.00	1,653,616.00	15.1%
21430230	411200 Temp Sal	.00	53,132.00	53,132.00	.00	53,132.00	7,556.00	-85.8%
21430230	412000 OT	41,422.88	44,264.00	44,264.00	37,633.41	44,264.00	53,835.00	21.6%
21430230	413100 ERPension	117,747.23	135,838.00	135,838.00	101,588.27	135,838.00	154,993.00	14.1%
21430230	414000 ER FICA	78,162.50	95,144.00	95,144.00	67,210.90	95,144.00	106,421.00	11.9%
21430230	414100 ER FICAMed	18,280.01	22,263.00	22,263.00	15,718.77	22,263.00	24,903.00	11.9%
21430230	414200 ERHealth	311,016.65	342,977.00	342,977.00	256,915.51	342,977.00	410,775.00	19.8%
21430230	414300 ERDental	11,366.71	12,622.00	12,622.00	9,224.38	12,622.00	14,517.00	15.0%
21430230	414350 ER-Lf Ins	.00	.00	.00	369.87	315.85	.00	.0%
21430230	414400 ERWCC	46,993.47	65,134.00	65,134.00	42,112.19	65,134.00	64,784.00	-.5%
21430230	414500 ERUCC	3,247.85	4,001.00	4,001.00	2,804.39	4,001.00	4,473.00	11.8%
21430230	421100 OffSupply	1,097.95	1,500.00	1,500.00	956.91	1,500.00	1,500.00	.0%
21430230	422400 Janitorial	175.97	250.00	250.00	253.28	250.00	250.00	.0%
21430230	422700 Clothing	3,063.24	4,700.00	4,700.00	2,526.84	4,700.00	5,000.00	6.4%
21430230	422800 Train Supp	336.00	.00	.00	.00	.00	.00	.0%
21430230	422830 EmplFood	1,497.01	2,750.00	2,750.00	.00	2,750.00	2,750.00	.0%
21430230	423120 TiresTubes	20,104.94	18,000.00	18,000.00	21,529.81	18,000.00	24,000.00	33.3%
21430230	423302 Asphalt	.00	.00	.00	345.45	345.45	.00	.0%
21430230	423303 Gravelsand	5,803.56	10,000.00	10,000.00	1,497.23	10,000.00	10,000.00	.0%
21430230	423304 Concrete	166.50	1,500.00	1,500.00	35.74	1,500.00	1,000.00	-33.3%
21430230	423305 SnowIceSup	61,674.68	148,000.00	148,000.00	50,445.46	148,000.00	154,500.00	4.4%
21430230	423306 SrtSwpsupp	25,400.63	24,500.00	24,500.00	37,064.59	24,500.00	35,000.00	42.9%
21430230	423309 StMainSup	15,385.38	55,000.00	55,000.00	12,517.94	55,000.00	55,000.00	.0%
21430230	424000 SmlTools	2,035.87	5,200.00	5,200.00	2,477.50	5,200.00	12,000.00	130.8%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12	
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026
Streets			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance Review
								PCT CHANGE
21430230	424200	SaftyEquip	722.37	2,000.00	2,000.00	.00	2,000.00	2,000.00 .0%
21430230	424420	CmptrEquip	126,721.97	15,000.00	15,000.00	14,423.28	18,526.85	15,000.00 .0%
21430230	424500	Furn&Fix	.00	1,200.00	1,200.00	2,493.54	1,200.00	1,200.00 .0%
21430230	431100	ITSCmptrMt	39,237.12	33,809.00	33,809.00	35,499.28	33,809.00	41,967.42 24.1%
21430230	431130	ITSPrgGIS	.00	576.00	576.00	576.00	576.00	12,196.84 2017.5%
21430230	431140	PostAdm	344.00	344.00	344.00	154.50	344.00	211.00 -38.7%
21430230	431141	Postage	9.58	150.00	150.00	100.78	150.00	150.00 .0%
21430230	432100	Printing	962.13	750.00	750.00	463.51	750.00	750.00 .0%
21430230	433140	Advertise	2,413.11	8,000.00	8,000.00	2,734.00	8,000.00	5,000.00 -37.5%
21430230	434110	TelphneSup	2,370.00	3,792.00	3,792.00	3,318.00	3,792.00	3,318.00 -12.5%
21430230	434120	CellPhone	16,102.67	17,000.00	17,000.00	12,780.40	17,000.00	17,000.00 .0%
21430230	434200	wtr/ww	7,619.77	7,000.00	7,000.00	5,005.55	7,000.00	7,000.00 .0%
21430230	434220	SolidWaste	1,351.10	1,500.00	1,500.00	1,216.12	1,500.00	1,500.00 .0%
21430230	435130	ArchEngSvc	66,498.91	279,400.00	379,334.00	150,453.07	379,334.00	180,000.00 -52.5%
21430230	435150	MisProfSvc	7,430.25	5,000.00	5,000.00	450.00	5,000.00	25,000.00 400.0%
21430230	435210	Medcl Serv	.00	1,600.00	1,600.00	367.00	1,600.00	1,600.00 .0%
21430230	435400	ADA Comp	438,657.58	500,000.00	1,230,871.00	1,022,941.17	1,230,871.00	500,000.00 -59.4%
21430230	436000	RprMainSvc	.00	600.00	600.00	.00	660.00	600.00 .0%
21430230	438100	ReqTrain	3,630.03	7,500.00	7,500.00	5,389.14	7,500.00	8,000.00 6.7%
21430230	438140	Conference	2,641.10	12,500.00	12,500.00	1,752.40	12,500.00	12,500.00 .0%
21430230	439000	OthContSvc	260,944.24	363,200.00	557,200.00	398,936.76	557,200.00	438,200.00 -21.4%
21430230	440616	MallSweep	19,000.00	20,900.00	20,900.00	20,900.00	20,900.00	20,900.00 .0%
21430230	440618	FleetSvc	239,894.04	269,101.00	269,101.00	201,825.72	269,101.00	279,337.00 3.8%
21430230	440619	Gas & Fuel	143,381.23	184,150.00	184,150.00	68,773.82	184,150.00	165,735.00 -10.0%
21430230	440621	Veh Parts	95,164.63	130,625.00	130,625.00	56,398.20	130,625.00	124,094.00 -5.0%
21430230	440622	Veh Repair	40,619.36	43,225.00	43,225.00	2,565.51	43,225.00	34,580.00 -20.0%
21430230	453000	Bldg Rent	.00	.00	.00	17,947.90	16,153.11	18,234.00 .0%
21430230	454220	OthAssess	868.19	978.00	978.00	1,425.50	978.00	1,000.00 2.2%
21430230	460601	ComMgrAtty	239,204.76	260,364.00	260,364.00	195,273.00	260,364.00	320,190.00 23.0%
21430230	460602	Budget	70,942.44	64,738.00	64,738.00	48,553.47	64,738.00	73,924.00 14.2%
21430230	460604	HR	31,991.04	33,603.00	33,603.00	25,202.25	33,603.00	35,600.00 5.9%
21430230	460606	Prop Ins	.00	1,222.00	1,222.00	916.47	1,222.00	1,325.00 8.4%
21430230	460607	Veh Ins	8,489.03	18,513.00	18,513.00	18,513.00	18,513.00	19,446.00 5.0%
21430230	460608	LiabIns	41,601.96	48,912.00	48,912.00	36,684.00	48,912.00	57,268.00 17.1%
21430230	460609	FidIns	180.00	188.00	188.00	141.03	188.00	208.00 10.6%
21430230	460610	LiabDeduct	20,242.32	11,919.00	11,919.00	8,939.25	11,919.00	1,643.00 -86.2%
21430230	460612	Eng	61,884.12	85,465.00	85,465.00	64,098.72	85,465.00	85,465.00 .0%
21430230	460614	Bldg M&O	39,302.04	42,520.00	42,520.00	31,889.97	42,520.00	46,772.00 10.0%
21430230	493100	StrImprov	381,148.64	1,500,000.00	2,919,434.00	152,508.54	2,919,434.00	200,000.00 -93.1%
21430230	494000	MachEquip	148,222.19	400,000.00	1,128,120.00	983,662.64	1,167,705.66	850,000.00 -24.7%
21430230	494100	Vehicles	679,718.80	965,000.00	2,426,492.00	1,249,182.16	2,488,992.00	675,000.00 -72.2%
TOTAL Streets Maintenance			-2,550,503.24	-1,098,781.00	3,342,295.00	2,238,158.13	3,399,468.92	-510,712.74 -115.3%
TOTAL Streets			-2,550,503.24	-1,098,781.00	3,342,295.00	2,238,158.13	3,399,468.92	-510,712.74 -115.3%
TOTAL REVENUE			-7,812,104.13	-8,924,104.00	-9,116,879.00	-4,353,331.44	-9,182,192.00	-7,591,500.00 -16.7%
TOTAL EXPENSE			5,261,600.89	7,825,323.00	12,459,174.00	6,591,489.57	12,581,660.92	7,080,787.26 -43.2%
GRAND TOTAL			-2,550,503.24	-1,098,781.00	3,342,295.00	2,238,158.13	3,399,468.92	-510,712.74 -115.3%

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Streets

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
21430230 Streets Maintenance				
323016 Street Opening Application Fee				
21430230 323016 - Street Opening Permits				-60,000.00
339000 Local Payment in Lieu of Taxes				
21430230 339000 - Local Payment in Lieu of Taxes				-50,000.00
351036 Snow Removal Fines				
21430230 351036 - Snow Removal Fines				-1,500.00
363010 Street Maint Assessments				
21430230 363010 - Street Maint Assessments				-7,070,000.00
363040 Street Maint Assess Penlty Int				
21430230 363040 - Street Maint Assess Penlty Int				-10,000.00
371010 Investment Earnings				
21430230 371010 - Investment Earnings				-400,000.00
411000 Salaries and wages				
21430230 411000 - Salaries and wages				1,653,616.00
411200 Temporary Salaries and wages				
21430230 411200 - Temporary Salaries and wages				7,556.00
412000 Overtime				
21430230 412000 - Overtime				53,835.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: Streets				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
413100 ER-Penson				
21430230 413100 - ER-Penson				154,993.00
414000 ER-FICA				
21430230 414000 - ER-FICA				106,421.00
414100 ER-FICA/Medicare				
21430230 414100 - ER-FICA/Medicare				24,903.00
414200 ER-Health/Vision Insurance				
21430230 414200 - ER-Health/Vision Insurance				410,775.00
414300 ER-Dental Insurance				
21430230 414300 - ER-Dental Insurance				14,517.00
414400 ER-Workers Compensation				
21430230 414400 - ER-Workers Compensation				64,784.00
414500 ER-Unemployment Compensation				
21430230 414500 - ER-Unemployment Compensation				4,473.00
421100 Office Supplies				
21430230 421100 - Office Supplies				1,500.00
422400 Janitorial Supplies				
21430230 422400 - Janitorial Supplies				250.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Streets

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
422700 Clothing Allowance				
21430230 422700 - Clothing Allowance				5,000.00 *
Boot Allowance		1.00	3,000.00	3,000.00
Staff shirts and jackets		1.00	2,000.00	2,000.00
422830 Food and Bev				
21430230 422830 - Empl Food and Bev				2,750.00 *
Extended Winter Shift Meals		1.00	1,500.00	1,500.00
Office - Staff Meetings		1.00	750.00	750.00
MDT Quarterly Meeting		1.00	500.00	500.00
423120 Tires and Tubes				
21430230 423120 - Tires and Tubes				24,000.00
423303 Gravel & Sand				
21430230 423303 - Gravel & Sand				10,000.00
423304 Concrete Supplies				
21430230 423304 - Concrete Supplies				1,000.00 *
Grinding Drums/Concrete Tools		1.00	1,000.00	1,000.00
423305 Snow & Ice Control Supplies				
21430230 423305 - Snow & Ice Control Supplies				154,500.00 *
Winter Sand		1.00	35,000.00	35,000.00
Liquid Deicer		1.00	17,500.00	17,500.00
Salt & Freight		1.00	25,000.00	25,000.00
Misc Operational Needs		1.00	30,000.00	30,000.00
Chains		1.00	10,000.00	10,000.00
Grader Blades		1.00	9,000.00	9,000.00
Plow Blades		1.00	28,000.00	28,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Streets

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
423306 Street Sweeping Supplies				
21430230 423306 - Street Sweeping Supplies				35,000.00 *
Mechanical Sweeper Brooms		1.00	35,000.00	35,000.00
423309 Street Maint Supplies				
21430230 423309 - Street Maint Supplies				55,000.00 *
Saw Blades		1.00	500.00	500.00
Sign Stands/Cones		1.00	2,500.00	2,500.00
Milling Machine Teeth		1.00	6,000.00	6,000.00
Grader Blades (Dirt & Pavement)		1.00	2,000.00	2,000.00
Vehicle/Equipment Cleaning Materials		1.00	500.00	500.00
Guardrail repairs		1.00	20,000.00	20,000.00
Road based materials		1.00	10,000.00	10,000.00
Pilot Projects		1.00	7,500.00	7,500.00
RxR Crossing Maintenance		1.00	2,000.00	2,000.00
IRON: Fabricating Materials		1.00	3,500.00	3,500.00
Maintenance Materials & Supplies		1.00	500.00	500.00
424000 Small Tools and Equipment				
21430230 424000 - Small Tools and Equipment				12,000.00
424200 Safety Equipment				
21430230 424200 - Safety Equipment				2,000.00
424420 Computer Equip and Software				
21430230 424420 - Computer Equip and Software				15,000.00
424500 Furniture and Fixtures				
21430230 424500 - Furniture and Fixtures				1,200.00
431100 IT&S Computer Maint/Spprt				
21430230 431100 - IT&S Computer Maint/Spprt				41,967.42

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Streets

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
431130 Navaline Support Maint				
21430230 431130 - IT&S Special Projects/GIS				12,196.84
431140 City-Co Bldg Postage Adm				
21430230 431140 - City-Co Bldg Postage Adm				211.00
431141 Postage				
21430230 431141 - Postage				150.00
432100 Printing & Duplicating				
21430230 432100 - Printing & Duplicating				750.00
433140 Advertising				
21430230 433140 - Advertising				5,000.00
434110 IT&S Telephone Service				
21430230 434110 - IT&S Telephone Service				3,318.00
434120 Cellular Services				
21430230 434120 - Cellular Services				17,000.00 *
Staff Cell Phones		1.00	5,000.00	5,000.00
GPS Annual Service		1.00	12,000.00	12,000.00
434200 Water & Sewer				
21430230 434200 - Water & Sewer				7,000.00
434220 Solid waste				
21430230 434220 - Solid waste				1,500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Streets

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
435130 Architect & Engr Services				
21430230 435130 - Architect & Engr Services				180,000.00 *
Engineering Contracts - Trans Sol.,		1.00	100,000.00	100,000.00
Ries, etc.				
Traffic Signal Evaluation/Alternatives		1.00	50,000.00	50,000.00
Testing Contracts		1.00	5,000.00	5,000.00
Surveys		1.00	25,000.00	25,000.00
435150 Professional Services-Misc				
21430230 435150 - Professional Services-Misc				25,000.00 *
Vehicle Towing		1.00	25,000.00	25,000.00
435210 Medical Services				
21430230 435210 - Medical Services				1,600.00
435400 ADA Compliance				
21430230 435400 - ADA Compliance				500,000.00 *
Slip/Trips/Falls - City Installed		1.00	150,000.00	150,000.00
Overlay Program - ADA Requirements		1.00	350,000.00	350,000.00
436000 Repair & Maintenance Services				
21430230 436000 - Repair & Maintenance Services				600.00
438100 Required Training				
21430230 438100 - Required Training				8,000.00
438140 Conferences				
21430230 438140 - Conferences				12,500.00 *
Conference		1.00	6,000.00	6,000.00
APWA Snow Rodeo		1.00	4,000.00	4,000.00
Engineering Conference		1.00	2,500.00	2,500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Streets

VENDOR QUANTITY UNIT COST 2026 Finance Review

439000 Other Contracted Services

21430230 439000 - Other Contracted Services				438,200.00 *
Technology Upgrades	1.00	15,000.00		15,000.00
Fire Extinguisher Maintenance	1.00	500.00		500.00
MioVision	1.00	12,000.00		12,000.00
Contracted Snow Removal, ADA Ramps	1.00	30,000.00		30,000.00
Downtown Snow Operations	1.00	65,000.00		65,000.00
Contracted Plowing/Grading Residential Streets	1.00	25,000.00		25,000.00
Valley Gutter Installations	1.00	25,000.00		25,000.00
Milling Contract	1.00	50,000.00		50,000.00
Copier Main. Contract	1.00	500.00		500.00
City Sourced App	1.00	6,200.00		6,200.00
Citian	1.00	75,000.00		75,000.00
Traffic Calming	1.00	50,000.00		50,000.00
Evaluation/Implementation				
M-files (10 named users)	1.00	8,000.00		8,000.00
Portable Toilets for Workzone Projects	1.00	1,000.00		1,000.00
Dust Abatement	1.00	75,000.00		75,000.00

440616 Mall St Sweep/Plow Chrg

21430230 440616 - Mall St Sweep/Plow Chrg				20,900.00
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440618 Fleet Service Charges

21430230 440618 - Fleet Service Charges				279,337.00
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440619 Shop Gas & Fuel Charges

21430230 440619 - Shop Gas & Fuel Charges				165,735.00
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440621 Shop Vehicle Parts

21430230 440621 - Shop Vehicle Parts				124,094.00
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440622 Shop Vehicle Repairs

21430230 440622 - Shop Vehicle Repairs				34,580.00
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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Streets

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
453000 Rent of Buildings & Offices				
21430230 453000 - Rent of Buildings & Offices				18,234.00
454220 Other Assessments				
21430230 454220 - Other Assessments				1,000.00
460601 Comm Mgr Atty Charges				
21430230 460601 - Comm Mgr Atty Charges				320,190.00
460602 Budget & Accounting				
21430230 460602 - Budget & Accounting				73,924.00
460604 Human Resources				
21430230 460604 - Human Resources				35,600.00
460606 Property Insurance				
21430230 460606 - Property Insurance				1,325.00
460607 Vehicle & Equip Insurance				
21430230 460607 - Vehicle & Equip Insurance				19,446.00
460608 Liability Insurance				
21430230 460608 - Liability Insurance				57,268.00
460609 Fidelity Insurance				
21430230 460609 - Fidelity Insurance				208.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Streets	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
460610 Liability Deductible				
21430230 460610 - Liability Deductible				1,643.00
460612 Engineering				
21430230 460612 - Engineering				85,465.00
460614 Building M&O Charge				
21430230 460614 - Building M&O Charge				46,772.00
493100 Street Construction Improv				
21430230 493100 - Street Construction Improv				200,000.00 *
6th & Cruse Improvements		1.00	200,000.00	200,000.00
494000 Machinery & Equipment				
21430230 494000 - Machinery & Equipment				850,000.00 *
Combo Roller for Dirt Streets		1.00	200,000.00	200,000.00
Milling Machine		1.00	650,000.00	650,000.00
494100 Vehicles				
21430230 494100 - Vehicles				675,000.00 *
12 yd. Haul Truck		1.00	350,000.00	350,000.00
Pelican Street Sweeper Addition		1.00	325,000.00	325,000.00
TOTAL Streets Maintenance				-510,712.74
TOTAL Streets				-510,712.74
TOTAL REVENUE				-7,591,500.00
TOTAL EXPENSE				7,080,787.26
GRAND TOTAL				-510,712.74

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12	
ACCOUNTS FOR:							
Streets	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE
21430267 Metropolitan Planning Org							
21430267 331000 Fed Grnts	.00	.00	.00	.00	.00	-151,023.35	.0%
21430267 411000 Salwages	.00	94,659.00	94,659.00	36,407.11	94,659.00	95,043.00	.4%
21430267 413100 ERPension	.00	8,681.00	8,681.00	3,302.10	8,681.00	8,621.00	-.7%
21430267 414000 ER FICA	.00	5,869.00	5,869.00	2,135.80	5,869.00	5,893.00	.4%
21430267 414100 ER FICAMed	.00	1,373.00	1,373.00	499.50	1,373.00	1,379.00	.4%
21430267 414200 ERHealth	.00	18,013.00	18,013.00	10,784.10	18,013.00	27,172.00	50.8%
21430267 414300 ERDental	.00	583.00	583.00	228.90	583.00	583.00	.0%
21430267 414350 ER-Lf Ins	.00	.00	.00	13.75	.00	.00	.0%
21430267 414400 ERWCC	.00	612.00	612.00	229.54	612.00	620.00	1.3%
21430267 414500 ERUCC	.00	247.00	247.00	91.00	247.00	248.00	.4%
21430267 421100 OffSupply	.00	.00	.00	.00	.00	100.00	.0%
21430267 424420 CmptrEquip	.00	.00	.00	22.44	.00	.00	.0%
21430267 431100 ITSCmptrMt	.00	1,690.00	1,690.00	.00	1,690.00	3,346.71	98.0%
21430267 431130 Navaline	.00	.00	.00	.00	.00	972.64	.0%
21430267 434110 TelphneSup	.00	.00	.00	.00	.00	300.00	.0%
21430267 437140 MeetingExp	.00	.00	.00	.00	.00	250.00	.0%
21430267 453000 Bldg Rent	.00	.00	.00	.00	.00	3,632.00	.0%
21430267 460608 LiabIns	.00	.00	.00	.00	.00	2,855.00	.0%
21430267 460609 FidIns	.00	.00	.00	.00	.00	8.00	.0%
TOTAL Metropolitan Planning	.00	131,727.00	131,727.00	53,714.24	131,727.00	.00	-100.0%
TOTAL Streets	.00	131,727.00	131,727.00	53,714.24	131,727.00	.00	-100.0%
TOTAL REVENUE	.00	.00	.00	.00	.00	-151,023.35	.0%
TOTAL EXPENSE	.00	131,727.00	131,727.00	53,714.24	131,727.00	151,023.35	14.6%
GRAND TOTAL	.00	131,727.00	131,727.00	53,714.24	131,727.00	.00	-100.0%

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Streets

VENDOR QUANTITY UNIT COST 2026 Finance Review

21430267 Metropolitan Planning Org

331000 Federal Grants Miscellaneous

21430267 331000 - Federal Grants Miscellaneous -151,023.35

411000 Salaries and Wages

21430267 411000 - Salaries and Wages 95,043.00

413100 ER-Penson

21430267 413100 - ER-Penson 8,621.00

414000 ER-FICA

21430267 414000 - ER-FICA 5,893.00

414100 ER-FICA/Medicare

21430267 414100 - ER-FICA/Medicare 1,379.00

414200 ER-Health/Vision Insurance

21430267 414200 - ER-Health/Vision Insurance 27,172.00

414300 ER-Dental Insurance

21430267 414300 - ER-Dental Insurance 583.00

414400 ER-Workers Compensation

21430267 414400 - ER-Workers Compensation 620.00

414500 ER-Unemployment Compensation

21430267 414500 - ER-Unemployment Compensation 248.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Streets	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
421100 Office Supplies				
21430267 421100 - Office Supplies				100.00
431100 IT&S Computer Maint/Spprt				
21430267 431100 - IT&S Computer Maint/Spprt				3,346.71
431130 Navaline Support Maint				
21430267 431130 - Navaline Support Maint				972.64
434110 IT&S Telephone Service				
21430267 434110 - IT&S Telephone Service				300.00
437140 Travel & Meeting Expense				
21430267 437140 - Travel & Meeting Expense				250.00
453000 Rent of Buildings & Offices				
21430267 453000 - Rent of Buildings & Offices				3,632.00
460608 Liability Insurance				
21430267 460608 - Liability Insurance				2,855.00
460609 Fidelity Insurance				
21430267 460609 - Fidelity Insurance				8.00
TOTAL Metropolitan Planning Org				.00
TOTAL Streets				.00
TOTAL REVENUE				-151,023.35
TOTAL EXPENSE				151,023.35
GRAND TOTAL				.00

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12	
ACCOUNTS FOR:		2024	2025	2025	2025	2025	2026	PCT
Streets		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	ReviewCHANGE
21430265 Traffic Maintenance								
21430265 411000	Salwages	206,454.15	235,448.00	235,448.00	193,035.34	235,488.00	159,831.00	-32.1%
21430265 411200	Temp Sal	5,249.36	30,568.00	30,568.00	9,333.07	30,568.00	40,472.00	32.4%
21430265 412000	OT	2,758.16	2,357.00	2,357.00	1,740.90	2,357.00	7,476.00	217.2%
21430265 413100	ERPension	18,965.76	21,862.00	21,862.00	17,605.01	21,862.00	15,186.00	-30.5%
21430265 414000	ER FICA	13,038.51	16,679.00	16,679.00	12,376.46	16,679.00	12,892.00	-22.7%
21430265 414100	ER FICAMed	3,049.67	3,903.00	3,903.00	2,894.48	3,903.00	3,018.00	-22.7%
21430265 414200	ERHealth	53,687.82	54,420.00	54,420.00	47,717.14	54,420.00	44,769.00	-17.7%
21430265 414300	ERDental	1,913.03	2,040.00	2,040.00	1,536.80	2,040.00	1,457.00	-28.6%
21430265 414350	ER-Lf Ins	.00	.00	.00	64.72	.00	.00	.0%
21430265 414400	ERWCC	9,487.24	12,637.00	12,637.00	6,601.81	12,637.00	6,381.00	-49.5%
21430265 414500	ERUCC	537.27	703.00	703.00	510.83	703.00	544.00	-22.6%
21430265 421100	OffSupply	62.61	250.00	250.00	66.45	250.00	250.00	.0%
21430265 422700	Clothing	676.88	1,200.00	1,200.00	332.02	1,200.00	1,200.00	.0%
21430265 423120	TiresTubes	.00	380.00	380.00	1,232.00	380.00	1,200.00	215.8%
21430265 423418	PaveMarkng	26,311.11	45,000.00	45,000.00	31,465.56	45,000.00	65,000.00	44.4%
21430265 424000	SmlTools	604.59	3,500.00	3,500.00	2,667.76	3,500.00	3,500.00	.0%
21430265 424200	SafteyEquip	46.25	10,500.00	10,500.00	.00	10,500.00	10,500.00	.0%
21430265 424310	CySigMaint	.00	.00	.00	1,600.18	1,600.18	.00	.0%
21430265 424311	Sign Matls	20,401.09	30,000.00	30,000.00	15,195.55	32,491.27	30,000.00	.0%
21430265 424312	TrafficSup	6,859.00	300.00	300.00	12,435.18	6,124.00	300.00	.0%
21430265 424313	BikePedSup	29,214.00	30,000.00	30,000.00	27,581.75	30,000.00	30,000.00	.0%
21430265 424314	OthTrfcSup	52.27	.00	.00	.00	.00	.00	.0%
21430265 424420	CmptrEquip	83.13	500.00	500.00	.00	500.00	500.00	.0%
21430265 424500	Furn&Fix	.00	500.00	500.00	.00	500.00	500.00	.0%
21430265 431100	ITSCmptrMt	9,110.76	9,228.00	9,228.00	9,227.70	9,228.00	6,946.04	-24.7%
21430265 431130	ITSPrgGIS	.00	132.00	132.00	132.00	132.00	2,018.70	1429.3%
21430265 431140	PostAdm	198.00	198.00	198.00	154.50	198.00	211.00	6.6%
21430265 431141	Postage	.60	50.00	50.00	.00	50.00	50.00	.0%
21430265 432100	Printing	94.51	100.00	100.00	.00	100.00	100.00	.0%
21430265 433120	DuesSubscr	100.00	300.00	300.00	.00	300.00	300.00	.0%
21430265 434110	TelphneSup	514.20	948.00	948.00	948.00	948.00	948.00	.0%
21430265 434120	CellPhone	1,738.38	1,700.00	1,700.00	1,306.29	1,700.00	1,700.00	.0%
21430265 434200	wtr/ww	300.51	500.00	500.00	255.37	500.00	500.00	.0%
21430265 434220	Solidwaste	227.92	350.00	350.00	229.10	350.00	350.00	.0%
21430265 435210	Medcl Serv	.00	240.00	240.00	100.00	240.00	240.00	.0%
21430265 436100	EquipRprs	.00	1,500.00	1,500.00	.00	1,500.00	1,500.00	.0%
21430265 438100	ReqTrain	.00	2,000.00	2,000.00	.00	2,000.00	2,000.00	.0%
21430265 439000	OthContSvc	2,724.00	31,100.00	31,100.00	120.00	31,100.00	31,100.00	.0%
21430265 440618	FleetSvc	9,108.00	11,044.00	11,044.00	8,282.97	11,044.00	11,631.00	5.3%
21430265 440619	Gas & Fuel	18,876.47	8,550.00	8,550.00	3,383.07	8,550.00	8,123.00	-5.0%
21430265 440621	Veh Parts	46.15	1,760.00	1,760.00	344.34	1,760.00	1,408.00	-20.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12	
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026
Streets			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance Review
21430265 440622	Veh Repair		.00	1,056.00	1,056.00	.00	1,056.00	845.00 -20.0%
21430265 460601	ComMgrAtty		9,638.40	11,625.00	11,625.00	8,718.75	11,625.00	12,376.00 6.5%
21430265 460602	Budget		7,365.48	8,872.00	8,872.00	6,653.97	8,872.00	9,576.00 7.9%
21430265 460604	HR		4,968.00	5,432.00	5,432.00	4,074.03	5,432.00	5,501.00 1.3%
21430265 460607	Veh Ins		900.93	1,965.00	1,965.00	1,965.00	1,965.00	2,064.00 5.0%
21430265 460608	LiabIns		7,329.00	8,062.00	8,062.00	6,046.47	8,062.00	6,904.00 -14.4%
21430265 460609	FidIns		29.04	29.00	29.00	21.78	29.00	21.00 -27.6%
21430265 460614	Bldg M&O		16,843.80	18,223.00	18,223.00	13,667.22	18,223.00	20,045.00 10.0%
21430265 492000	Buildings		.00	50,000.00	110,000.00	17,300.84	110,000.00	.00 -100.0%
TOTAL Traffic Maintenance			489,566.05	677,711.00	737,711.00	468,924.41	747,666.45	561,433.74 -23.9%
TOTAL Streets			489,566.05	677,711.00	737,711.00	468,924.41	747,666.45	561,433.74 -23.9%
TOTAL REVENUE			.00	.00	.00	.00	.00	.00 .0%
TOTAL EXPENSE			489,566.05	677,711.00	737,711.00	468,924.41	747,666.45	561,433.74 -23.9%
GRAND TOTAL			489,566.05	677,711.00	737,711.00	468,924.41	747,666.45	561,433.74 -23.9%

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Streets

VENDOR QUANTITY UNIT COST 2026 Finance Review

21430265 Traffic Maintenance

411000 Salaries and Wages

21430265 411000 - Salaries and wages

159,831.00

411200 Temporary Salaries and wages

21430265 411200 - Temporary Salaries and Wages

40,472.00

412000 Overtime

21430265 412000 - Overtime

7,476.00

413100 ER-Penson

21430265 413100 - ER-Penson

15,186.00

414000 ER-FICA

21430265 414000 - ER-FICA

12,892.00

414100 ER-FICA/Medicare

21430265 414100 - ER-FICA/Medicare

3,018.00

414200 ER-Health/Vision Insurance

21430265 414200 - ER-Health/Vision Insurance

44,769.00

414300 ER-Dental Insurance

21430265 414300 - ER-Dental Insurance

1,457.00

414400 ER-Workers Compensation

21430265 414400 - ER-Workers Compensation

6,381.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: Streets				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
414500 ER-Unemployment Compensation				
21430265 414500 - ER-Unemployment Compensation				544.00
421100 Office Supplies				
21430265 421100 - Office Supplies				250.00
422700 Clothing Allowance				
21430265 422700 - Clothing Allowance				1,200.00
423120 Tires and Tubes				
21430265 423120 - Tires and Tubes				1,200.00
423418 Pavement Markings				
21430265 423418 - Pavement Markings				65,000.00
424000 Small Tools and Equipment				
21430265 424000 - Small Tools and Equipment				3,500.00
424200 Safety Equipment				
21430265 424200 - Safety Equipment				10,500.00
424311 Sign Installation Materials				
21430265 424311 - Sign Installation Materials				30,000.00
424312 Traffic Equipment Supply Matls				
21430265 424312 - Traffic Equipment Supply Matls				300.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Streets	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
424313 Bike/Ped Signal Street Mt Supp				
21430265 424313 - Bike/Ped Signal Street Mt Supp				30,000.00
424420 Computer Equip and Software				
21430265 424420 - Computer Equip and Software				500.00
424500 Furniture and Fixtures				
21430265 424500 - Furniture and Fixtures				500.00
431100 IT&S Computer Maint/Spprt				
21430265 431100 - IT&S Computer Maint/Spprt				6,946.04
431130 Navaline Support Maint				
21430265 431130 - IT&S Special Projects/GIS				2,018.70
431140 City-Co Bldg Postage Adm				
21430265 431140 - City-Co Bldg Postage Adm				211.00
431141 Postage				
21430265 431141 - Postage				50.00
432100 Printing & Duplicating				
21430265 432100 - Printing & Duplicating				100.00
433120 Dues Subscriptn Certifications				
21430265 433120 - Dues Subscriptn Certifications				300.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Streets

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
434110 IT&S Telephone Service				
21430265 434110 - IT&S Telephone Service				948.00
434120 Cellular Services				
21430265 434120 - Cellular Services				1,700.00
434200 Water & Sewer				
21430265 434200 - Water & Sewer				500.00
434220 Solid Waste				
21430265 434220 - Solid Waste				350.00
435210 Medical Services				
21430265 435210 - Medical Services				240.00
436100 Equipment Repairs				
21430265 436100 - Equipment Repairs				1,500.00
438100 Required Training				
21430265 438100 - Required Training				2,000.00
439000 Other Contracted Services				
21430265 439000 - Other Contracted Services				31,100.00 *
City Sourced App		1.00	250.00	250.00
Traffic Curb Painting		1.00	30,000.00	30,000.00
Copier Maintenance Contract		1.00	250.00	250.00
M-Files		1.00	600.00	600.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: Streets				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
440618 Fleet Service Charges				
21430265 440618 - Fleet Service Charges				11,631.00
440619 Shop Gas & Fuel Charges				
21430265 440619 - Shop Gas & Fuel Charges				8,123.00
440621 Shop Vehicle Parts				
21430265 440621 - Shop Vehicle Parts				1,408.00
440622 Shop Vehicle Repairs				
21430265 440622 - Shop Vehicle Repairs				845.00
460601 Comm Mgr Atty Charges				
21430265 460601 - Comm Mgr Atty Charges				12,376.00
460602 Budget & Accounting				
21430265 460602 - Budget & Accounting				9,576.00
460604 Human Resources				
21430265 460604 - Human Resources				5,501.00
460607 Vehicle & Equip Insurance				
21430265 460607 - Vehicle & Equip Insurance				2,064.00
460608 Liability Insurance				
21430265 460608 - Liability Insurance				6,904.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
Streets				
460609 Fidelity Insurance				
21430265 460609 - Fidelity Insurance				21.00
460614 Building M&O Charge				
21430265 460614 - Building M&O Charge				20,045.00
TOTAL Traffic Maintenance				561,433.74
TOTAL Streets				561,433.74
	TOTAL REVENUE			.00
	TOTAL EXPENSE			561,433.74
	GRAND TOTAL			561,433.74

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12	
ACCOUNTS FOR:							
Streets	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE
21430260 Traffic Pedestrian Srvc (RCE)							
21430260 323016 St Opening	-219.01	.00	.00	.00	.00	.00	.0%
21430260 382030 G(L) Sale	-6,450.00	.00	.00	.00	.00	.00	.0%
21430260 411000 Salwages	130,073.81	165,312.00	165,312.00	98,858.73	165,312.00	187,218.00	13.3%
21430260 412000 OT	637.98	.00	.00	.00	.00	.00	.0%
21430260 413100 ERPension	11,845.49	15,160.00	15,160.00	8,966.37	15,160.00	16,982.00	12.0%
21430260 414000 ER FICA	7,978.26	10,251.00	10,251.00	6,000.93	10,251.00	11,609.00	13.2%
21430260 414100 ER FICAMed	1,866.00	2,399.00	2,399.00	1,403.40	2,399.00	2,717.00	13.3%
21430260 414200 ERHealth	23,532.54	32,218.00	32,218.00	18,601.72	32,218.00	38,014.00	18.0%
21430260 414300 ERDental	1,135.56	1,514.00	1,514.00	758.49	1,514.00	1,573.00	3.9%
21430260 414350 ER-Lf Ins	.00	.00	.00	37.78	31.16	.00	.0%
21430260 414400 ERWCC	1,420.86	2,141.00	2,141.00	975.89	2,141.00	2,131.00	-.5%
21430260 414500 ERUCC	326.49	431.00	431.00	247.29	431.00	490.00	13.7%
21430260 421100 OffSupply	369.00	600.00	600.00	194.84	600.00	600.00	.0%
21430260 422700 Clothing	351.77	750.00	750.00	237.94	750.00	750.00	.0%
21430260 423120 TiresTubes	.00	480.00	480.00	.00	480.00	800.00	66.7%
21430260 424000 SmlTools	835.90	2,000.00	2,000.00	27.99	2,000.00	2,000.00	.0%
21430260 424200 SaftyEquip	.00	200.00	200.00	.00	200.00	200.00	.0%
21430260 424420 CmptrEquip	.00	2,500.00	2,500.00	.00	2,500.00	2,500.00	.0%
21430260 431100 ITSCmptrMt	7,386.48	7,744.00	7,744.00	7,744.14	7,744.00	8,004.63	3.4%
21430260 431130 Navaline	.00	220.00	220.00	220.00	220.00	2,326.36	957.4%
21430260 431140 PostAdm	198.00	198.00	198.00	154.50	198.00	211.00	6.6%
21430260 431141 Postage	256.52	1,500.00	1,500.00	64.95	1,500.00	1,500.00	.0%
21430260 433120 DuesSubscr	.00	100.00	100.00	.00	100.00	100.00	.0%
21430260 433140 Advertise	774.89	800.00	800.00	971.00	800.00	800.00	.0%
21430260 434110 TelphneSup	395.00	474.00	474.00	474.00	474.00	474.00	.0%
21430260 434120 CellPhone	1,475.05	1,800.00	1,800.00	1,096.29	1,800.00	1,800.00	.0%
21430260 438100 ReqTrain	.00	500.00	500.00	.00	500.00	500.00	.0%
21430260 438140 Conference	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
21430260 439000 OthContSvc	1,500.00	16,050.00	16,050.00	.00	16,050.00	12,450.00	-22.4%
21430260 440618 FleetSvc	3,348.96	4,061.00	4,061.00	3,045.78	4,061.00	4,054.00	-.2%
21430260 440619 Gas & Fuel	47,808.16	2,800.00	2,800.00	539.34	2,800.00	2,240.00	-20.0%
21430260 440621 Veh Parts	4.73	600.00	600.00	.00	600.00	480.00	-20.0%
21430260 440622 Veh Repair	.00	240.00	240.00	.00	240.00	192.00	-20.0%
21430260 460601 ComMgrAtty	6,034.32	7,018.00	7,018.00	5,263.47	7,018.00	7,519.00	7.1%
21430260 460602 Budget	3,738.12	4,335.00	4,335.00	3,251.25	4,335.00	4,611.00	6.4%
21430260 460604 HR	3,764.04	4,004.00	4,004.00	3,003.03	4,004.00	4,055.00	1.3%
21430260 460607 Veh Ins	79.32	173.00	173.00	173.00	173.00	182.00	5.2%
21430260 460608 LiabIns	4,512.00	4,967.00	4,967.00	3,725.28	4,967.00	6,218.00	25.2%
21430260 460609 FidIns	21.96	22.00	22.00	16.47	22.00	22.00	.0%
TOTAL Traffic Pedestrian Srv	255,002.20	294,562.00	294,562.00	166,053.87	294,593.16	326,322.99	10.8%
TOTAL Streets	255,002.20	294,562.00	294,562.00	166,053.87	294,593.16	326,322.99	10.8%
TOTAL REVENUE	-6,669.01	.00	.00	.00	.00	.00	.0%
TOTAL EXPENSE	261,671.21	294,562.00	294,562.00	166,053.87	294,593.16	326,322.99	10.8%
GRAND TOTAL	255,002.20	294,562.00	294,562.00	166,053.87	294,593.16	326,322.99	10.8%



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget FOR PERIOD 12

ACCOUNTS FOR:		2024	2025	2025	2025	2025	2026	PCT
		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance Review	CHANGE
Streets								
** END OF REPORT - Generated by MacLane Mills **								

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Streets

VENDOR QUANTITY UNIT COST 2026 Finance Review

411000 Salaries and wages

21430260 411000 - Salaries and wages

187,218.00

413100 ER-Penson

21430260 413100 - ER-Penson

16,982.00

414000 ER-FICA

21430260 414000 - ER-FICA

11,609.00

414100 ER-FICA/Medicare

21430260 414100 - ER-FICA/Medicare

2,717.00

414200 ER-Health/Vision Insurance

21430260 414200 - ER-Health/Vision Insurance

38,014.00

414300 ER-Dental Insurance

21430260 414300 - ER-Dental Insurance

1,573.00

414400 ER-Workers Compensation

21430260 414400 - ER-Workers Compensation

2,131.00

414500 ER-Unemployment Compensation

21430260 414500 - ER-Unemployment Compensation

490.00

421100 Office Supplies

21430260 421100 - Office Supplies

600.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Streets	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
422700 Clothing Allowance				
21430260 422700 - Clothing Allowance				750.00
423120 Tires and Tubes				
21430260 423120 - Tires and Tubes				800.00
424000 Small Tools and Equipment				
21430260 424000 - Small Tools and Equipment				2,000.00 *
Small Tools		1.00	150.00	150.00
Snow & Ice Control for Sidewalks		1.00	1,850.00	1,850.00
424200 Safety Equipment				
21430260 424200 - Safety Equipment				200.00
424420 Computer Equip and Software				
21430260 424420 - Computer Equip and Software				2,500.00 *
Technological Upgrades		1.00	1,500.00	1,500.00
Upgrade to Laptops		1.00	1,000.00	1,000.00
431100 IT&S Computer Maint/Spprt				
21430260 431100 - IT&S Computer Maint/Spprt				8,004.63
431130 Navaline Support Maint				
21430260 431130 - Navaline Support Maint				2,326.36
431140 City-Co Bldg Postage Adm				
21430260 431140 - City-Co Bldg Postage Adm				211.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Streets

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
431141 Postage				
21430260 431141 - Postage				1,500.00
433120 Dues Subscriptn Certifications				
21430260 433120 - Dues Subscriptn Certifications				100.00
433140 Advertising				
21430260 433140 - Advertising				800.00 *
Utility inserts-snow removal		1.00	400.00	400.00
Code enforcement educational material		1.00	400.00	400.00
434110 IT&S Telephone Service				
21430260 434110 - IT&S Telephone Service				474.00
434120 Cellular Services				
21430260 434120 - Cellular Services				1,800.00
438100 Required Training				
21430260 438100 - Required Training				500.00
438140 Conferences				
21430260 438140 - Conferences				1,000.00
439000 Other Contracted Services				
21430260 439000 - Other Contracted Services				12,450.00 *
Snow & Ice control/removal		1.00	10,000.00	10,000.00
City Sourced App		1.00	1,250.00	1,250.00
M-files		1.00	1,200.00	1,200.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Streets

VENDOR QUANTITY UNIT COST 2026 Finance Review

440618 Fleet Service Charges

21430260 440618 - Fleet Service Charges 4,054.00

440619 Shop Gas & Fuel Charges

21430260 440619 - Shop Gas & Fuel Charges 2,240.00

440621 Shop Vehicle Parts

21430260 440621 - Shop Vehicle Parts 480.00

440622 Shop Vehicle Repairs

21430260 440622 - Shop Vehicle Repairs 192.00

460601 Comm Mgr Atty Charges

21430260 460601 - Comm Mgr Atty Charges 7,519.00

460602 Budget & Accounting

21430260 460602 - Budget & Accounting 4,611.00

460604 Human Resources

21430260 460604 - Human Resources 4,055.00

460607 Vehicle & Equip Insurance

21430260 460607 - Vehicle & Equip Insurance 182.00

460608 Liability Insurance

21430260 460608 - Liability Insurance 6,218.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
Streets				
460609 Fidelity Insurance				
21430260 460609 - Fidelity Insurance				22.00
TOTAL Traffic Pedestrian Srvs (RCE)				326,322.99
TOTAL Streets				326,322.99
TOTAL REVENUE				.00
TOTAL EXPENSE				326,322.99
GRAND TOTAL				326,322.99

** END OF REPORT - Generated by MacLane Mills **

CENTRAL GARAGE FUND (6010)**Cash Flow statement**

	FY22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 PROPOSED
REVENUES:							
Intra-City Revenues	1,765,337	2,074,501	2,112,823	2,392,749	2,392,749	2,392,749	2,344,706
Intergovernmental Revenues	27,985	26,280	38,993	27,000	27,000	27,000	27,000
Investment Earnings	2,528	21,501	21,826	10,000	10,000	15,000	10,000
Other Financing Sources / (Uses)	13,589	1,609	6,673	-	-		
Interfund Transfers In	3,284	1,195	717	712	712	712	-
Total Revenue	1,812,723	2,125,086	2,181,032	2,430,461	2,430,461	2,435,461	2,381,706
EXPENSES:							
Personnel	542,020	620,462	662,425	669,812	669,812	669,812	659,887
Supplies & Materials	1,038,258	1,096,359	1,138,734	1,225,028	1,285,028	1,285,028	1,177,372
Purchased Services	158,426	221,256	242,705	212,107	243,106	246,612	182,861
Fixed Charges	26,088	24,954	24,083	26,286	25,287	25,287	25,287
Subtotal - Maintenance & Operating	1,222,772	1,342,569	1,405,522	1,463,421	1,553,421	1,556,927	1,385,520
Transfers Out	-	-	-	100,000	100,000	100,000	100,000
Internal Transactions	118,151	149,639	147,327	158,509	158,509	158,509	164,927
Debt & Capital	5,627	111,530	44,401	-	-		
Subtotal - Other	123,778	261,169	191,728	258,509	258,509	258,509	264,927
Total Expenditures	1,888,569	2,224,199	2,259,676	2,391,742	2,481,742	2,485,248	2,310,334
Revenues Over(Under) Expenditures	(75,846)	(99,113)	(78,644)	38,719	(51,281)	(49,787)	71,372
Beginning Cash	787,320	713,463	614,104	535,460	535,460	535,460	535,460
Other Cash Sources / (Uses)	1,989	(247)					
Ending Cash	713,463	614,104	535,460	574,179	484,179	485,673	606,832

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12		
ACCOUNTS FOR:		2024	2025	2025	2025	2025	2026	PCT
Central Garage		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	ReviewCHANGE
60500130	Central Garage - Shop							
60500130	335231 St-Fuelref	-26,848.80	-27,000.00	-27,000.00	.00	-27,000.00	-27,000.00	.0%
60500130	362000 Misc Rev	-1,845.55	.00	.00	.00	.00	.00	.0%
60500130	371010 Inv Earn	-21,826.12	-10,000.00	-10,000.00	-10,106.61	-15,000.00	-10,000.00	.0%
60500130	382030 G(L) Sale	-4,827.00	.00	.00	.00	.00	.00	.0%
60500130	383060 TrfrinLiab	-717.00	-712.00	-712.00	-712.00	-712.00	.00	-100.0%
60500130	391018 Fleet	-937,793.04	-1,077,614.00	-1,077,614.00	-808,211.34	-1,077,614.00	-1,095,807.00	1.7%
60500130	411000 SalWages	422,948.55	436,767.00	436,767.00	357,532.88	436,767.00	433,090.00	-.8%
60500130	412000 OT	222.14	3,679.00	3,679.00	1,839.35	3,679.00	3,679.00	.0%
60500130	413100 ERPension	39,019.74	41,174.00	41,174.00	32,714.06	41,174.00	40,392.00	-1.9%
60500130	414000 ER FICA	25,405.76	27,840.00	27,840.00	21,111.94	27,840.00	27,612.00	-.8%
60500130	414100 ER FICAMed	5,941.59	6,514.00	6,514.00	4,937.52	6,514.00	6,461.00	-.8%
60500130	414200 ERHealth	136,096.80	128,353.00	128,353.00	103,824.40	128,353.00	125,531.00	-2.2%
60500130	414300 ERDental	3,918.00	3,806.00	3,806.00	2,953.02	3,806.00	3,789.00	-.4%
60500130	414350 ER-Lf Ins	.00	.00	.00	117.18	.00	.00	.0%
60500130	414400 ERWCC	16,469.42	20,507.00	20,507.00	14,012.55	20,507.00	18,171.00	-11.4%
60500130	414500 ERUCC	1,078.15	1,172.00	1,172.00	903.98	1,172.00	1,162.00	-.9%
60500130	421100 OffSupply	271.17	500.00	500.00	174.86	500.00	500.00	.0%
60500130	421200 SuppReimb	7,200.00	7,200.00	7,200.00	1,800.00	7,200.00	7,200.00	.0%
60500130	422000 OperSupply	9,008.42	11,500.00	11,500.00	2,858.02	11,500.00	9,000.00	-21.7%
60500130	422400 Janitorial	1,324.46	1,800.00	1,800.00	1,682.00	1,800.00	1,800.00	.0%
60500130	422700 Clothing	3,601.66	3,300.00	3,300.00	1,174.24	3,300.00	1,400.00	-57.6%
60500130	423120 TiresTubes	.00	640.00	640.00	338.28	640.00	640.00	.0%
60500130	424000 SmlTools	2,000.29	9,100.00	9,100.00	6,360.62	9,100.00	9,100.00	.0%
60500130	424420 CmptrEquip	1,208.73	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
60500130	424500 Furn&Fix	.00	100.00	100.00	.00	100.00	100.00	.0%
60500130	431100 ITSCmptrMt	31,744.80	28,630.00	28,630.00	28,630.31	28,630.00	24,666.84	-13.8%
60500130	431130 ITSPrjGIS	.00	244.00	244.00	244.00	244.00	7,168.83	2838.0%
60500130	431140 PostAdm	198.00	198.00	198.00	154.50	198.00	211.00	6.6%
60500130	431141 Postage	1.59	50.00	50.00	12.65	50.00	50.00	.0%
60500130	432100 Printing	69.03	75.00	75.00	64.19	75.00	75.00	.0%
60500130	433140 Advertise	7,557.68	100.00	100.00	32.27	100.00	100.00	.0%
60500130	434110 TelphneSup	1,245.00	1,422.00	1,422.00	1,422.00	1,422.00	1,422.00	.0%
60500130	434120 Cellphone	1,264.47	1,500.00	1,500.00	677.41	1,500.00	1,500.00	.0%
60500130	434200 Wtr/ww	1,036.50	1,400.00	1,400.00	702.33	1,400.00	1,400.00	.0%
60500130	434220 Solidwaste	700.29	800.00	800.00	626.88	800.00	800.00	.0%
60500130	435160 Laundry	.00	.00	.00	3,668.27	3,505.58	4,500.00	.0%
60500130	435210 Medcl Serv	.00	700.00	700.00	301.00	700.00	700.00	.0%
60500130	436000 RprMainSvc	.00	500.00	500.00	.00	500.00	500.00	.0%
60500130	436100 EquipRprs	.00	500.00	500.00	.00	500.00	500.00	.0%
60500130	436120 BldgRprs	445.50	500.00	500.00	.00	500.00	500.00	.0%
60500130	437130 TravelReim	.00	500.00	500.00	.00	500.00	500.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12		
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026
Central Garage			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance Review
								PCT
								CHANGE
60500130	438100	ReqTrain	1,550.44	7,500.00	7,500.00	29.98	7,500.00	5,000.00 -33.3%
60500130	439000	OthContSvc	101,440.19	45,800.00	75,800.00	38,073.11	75,800.00	30,000.00 -60.4%
60500130	440619	Gas & Fuel	1,920.83	3,104.00	3,104.00	1,231.65	3,104.00	2,949.00 -5.0%
60500130	440621	Veh Parts	1,080.40	960.00	960.00	41.49	960.00	768.00 -20.0%
60500130	440622	Veh Repair	391.00	301.00	301.00	.00	301.00	241.00 -19.9%
60500130	454220	OthAssess	24,083.14	25,287.00	25,287.00	24,083.11	25,287.00	25,287.00 .0%
60500130	460601	ComMgrAtty	40,287.72	39,328.00	39,328.00	29,495.97	39,328.00	40,073.00 1.9%
60500130	460602	Budget	31,034.04	32,875.00	32,875.00	24,656.22	32,875.00	31,748.00 -3.4%
60500130	460604	HR	9,755.04	10,135.00	10,135.00	7,601.22	10,135.00	10,264.00 1.3%
60500130	460606	Prop Ins	.00	3,331.00	3,331.00	2,498.22	3,331.00	3,612.00 8.4%
60500130	460607	Veh Ins	239.08	521.00	521.00	521.00	521.00	574.00 10.2%
60500130	460608	LiabIns	12,036.00	13,233.00	13,233.00	9,924.75	13,233.00	14,509.00 9.6%
60500130	460609	FidIns	51.96	52.00	52.00	38.97	52.00	52.00 .0%
60500130	460614	Bldg M&O	50,531.28	54,669.00	54,669.00	41,001.75	54,669.00	60,137.00 10.0%
60500130	482000	TransfrOut	.00	100,000.00	100,000.00	74,999.97	100,000.00	100,000.00 .0%
60500130	492000	Buildings	11,800.00	.00	.00	.00	.00	.00 .0%
60500130	494000	MachEquip	32,601.00	.00	.00	.00	.00	.00 .0%
TOTAL Central Garage - Shop			44,922.35	-36,159.00	-6,159.00	26,038.17	-7,653.42	-72,372.33 1075.1%
TOTAL Central Garage			44,922.35	-36,159.00	-6,159.00	26,038.17	-7,653.42	-72,372.33 1075.1%
TOTAL REVENUE			-993,857.51	-1,115,326.00	-1,115,326.00	-819,029.95	-1,120,326.00	-1,132,807.00 1.6%
TOTAL EXPENSE			1,038,779.86	1,079,167.00	1,109,167.00	845,068.12	1,112,672.58	1,060,434.67 -4.4%
GRAND TOTAL			44,922.35	-36,159.00	-6,159.00	26,038.17	-7,653.42	-72,372.33 1075.1%
** END OF REPORT - Generated by MacLane Mills **								

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Central Garage

VENDOR QUANTITY UNIT COST 2026 Finance Review

60500130 Central Garage - Shop

335231 State Fuel Tax Refund

60500130 335231 - State Fuel Tax Refund

-27,000.00

371010 Investment Earnings

60500130 371010 - Investment Earnings

-10,000.00

391018 Central Garage Fleet

60500130 391018 - Central Garage Fleet

-1,095,807.00

411000 Salaries and wages

60500130 411000 - Salaries and wages

433,090.00

412000 Overtime

60500130 412000 - Overtime

3,679.00

413100 ER-Penson

60500130 413100 - ER-Penson

40,392.00

414000 ER-FICA

60500130 414000 - ER-FICA

27,612.00

414100 ER-FICA/Medicare

60500130 414100 - ER-FICA/Medicare

6,461.00

414200 ER-Health/Vision Insurance

60500130 414200 - ER-Health/Vision Insurance

125,531.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: Central Garage				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
414300 ER-Dental Insurance				
60500130 414300 - ER-Dental Insurance				3,789.00
414400 ER-Workers Compensation				
60500130 414400 - ER-Workers Compensation				18,171.00
414500 ER-Unemployment Compensation				
60500130 414500 - ER-Unemployment Compensation				1,162.00
421100 Office Supplies				
60500130 421100 - Office Supplies				500.00
421200 Supplies Reimbursement Taxable				
60500130 421200 - Supplies Reimbursement Taxable				7,200.00
422000 Operating Supplies				
60500130 422000 - Operating Supplies				9,000.00 *
Rags, Gloves, Batteries, Logos/ID ,		1.00	9,000.00	9,000.00
welding materials for vehicles,etc				
422400 Janitorial Supplies				
60500130 422400 - Janitorial Supplies				1,800.00
422700 Clothing Allowance				
60500130 422700 - Clothing Allowance				1,400.00 *
Boot Allowance:		5.00	150.00	750.00
General Clothing		1.00	650.00	650.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: Central Garage				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
423120 Tires and Tubes				
60500130 423120 - Tires and Tubes				640.00
424000 Small Tools and Equipment				
60500130 424000 - Small Tools and Equipment				9,100.00 *
Air/Hydraulic Hoses		1.00	700.00	700.00
Drill Press		1.00	2,500.00	2,500.00
Blades/Disks/Sm Tools		1.00	2,900.00	2,900.00
Scan Tool		1.00	3,000.00	3,000.00
424420 Computer Equip and Software				
60500130 424420 - Computer Equip and Software				1,000.00 *
iPad cases, wifi equip, etc.		1.00	1,000.00	1,000.00
424500 Furniture and Fixtures				
60500130 424500 - Furniture and Fixtures				100.00
431100 IT&S Computer Maint/Spprt				
60500130 431100 - IT&S Computer Maint/Spprt				24,666.84
431130 Navline Support Maint				
60500130 431130 - IT&S Special Projects/GIS				7,168.83
431140 City-Co Bldg Postage Adm				
60500130 431140 - City-Co Bldg Postage Adm				211.00
431141 Postage				
60500130 431141 - Postage				50.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: Central Garage				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
432100 Printing & Duplicating				
60500130 432100 - Printing & Duplicating				75.00
433140 Advertising				
60500130 433140 - Advertising				100.00
434110 IT&S Telephone Service				
60500130 434110 - IT&S Telephone Service				1,422.00
434120 Cellular Services				
60500130 434120 - Cellular Services				1,500.00 *
Mechanics		1.00	1,200.00	1,200.00
Shop		1.00	300.00	300.00
434200 Water & Sewer				
60500130 434200 - Water & Sewer				1,400.00
434220 Solid waste				
60500130 434220 - Solid Waste				800.00
435160 Laundry Services				
60500130 435160 - Laundry Services				4,500.00
435210 Medical Services				
60500130 435210 - Medical Services				700.00
436000 Repair & Maintenance Services				
60500130 436000 - Repair & Maintenance Services				500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: Central Garage				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
436100 Equipment Repairs				
60500130 436100 - Equipment Repairs				500.00
436120 Building Repairs/Maint				
60500130 436120 - Building Repairs/Maint				500.00
437130 Employee Travel Reimbursement				
60500130 437130 - Employee Travel Reimbursement				500.00
438100 Required Training				
60500130 438100 - Required Training				5,000.00 *
DEF Systems Training (1)		1.00	2,500.00	2,500.00
Diesel Training (1) or Electronics Training (1)		1.00	2,500.00	2,500.00
439000 Other Contracted Services				
60500130 439000 - other Contracted Services				30,000.00 *
Lab/Disposal/Sampling for Sumps		1.00	1,500.00	1,500.00
Insite Update		1.00	2,000.00	2,000.00
Modis Updates (2)		1.00	2,200.00	2,200.00
Mitchell on Demand		1.00	6,000.00	6,000.00
iWorqs - replacing Cityworks incl. implementation		1.00	14,200.00	14,200.00
Shop Wi-Fi		1.00	1,600.00	1,600.00
Lift & Crane Inspection (Annual)		1.00	2,500.00	2,500.00
440619 Shop Gas & Fuel Charges				
60500130 440619 - Shop Gas & Fuel Charges				2,949.00
440621 Shop Vehicle Parts				
60500130 440621 - Shop Vehicle Parts				768.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Central Garage

VENDOR QUANTITY UNIT COST 2026 Finance Review

440622 Shop Vehicle Repairs

60500130 440622 - Shop Vehicle Repairs 241.00

454220 Other Assessments

60500130 454220 - Other Assessments 25,287.00

460601 Comm Mgr Atty Charges

60500130 460601 - Comm Mgr Atty Charges 40,073.00

460602 Budget & Accounting

60500130 460602 - Budget & Accounting 31,748.00

460604 Human Resources

60500130 460604 - Human Resources 10,264.00

460606 Property Insurance

60500130 460606 - Property Insurance 3,612.00

460607 Vehicle & Equip Insurance

60500130 460607 - Vehicle & Equip Insurance 574.00

460608 Liability Insurance

60500130 460608 - Liability Insurance 14,509.00

460609 Fidelity Insurance

60500130 460609 - Fidelity Insurance 52.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Central Garage	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
460614 Building M&O Charge				
60500130 460614 - Building M&O Charge				60,137.00
482000 Transfers to Other Funds				
60500130 482000 - Transfers to Other Funds				100,000.00
TOTAL Central Garage - Shop				-72,372.33
TOTAL Central Garage				-72,372.33
	TOTAL REVENUE			-1,132,807.00
	TOTAL EXPENSE			1,060,434.67
	GRAND TOTAL			-72,372.33

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12	
ACCOUNTS FOR:								
Central Garage	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance Review	PCT ReviewCHANGE	
60500150 Fleet Internal Services								
60500150 391019 Gas/Fuel	-749,437.05	-855,675.00	-855,675.00	-385,359.63	-855,675.00	-811,221.00	-5.2%	
60500150 391021 ShopParts	-334,419.07	-338,173.00	-338,173.00	-179,484.53	-338,173.00	-335,411.00	-.8%	
60500150 391022 Equip Repr	-91,174.09	-121,287.00	-121,287.00	-35,057.96	-121,287.00	-102,267.00	-15.7%	
60500150 423000 RprMainMis	348,626.62	338,573.00	398,573.00	319,389.83	398,573.00	335,411.00	-15.8%	
60500150 423100 Fuel/Oil	765,492.72	851,315.00	851,315.00	908,009.92	851,315.00	811,221.00	-4.7%	
60500150 436000 RprMainSvc	94,522.88	121,687.00	121,687.00	60,370.87	121,687.00	102,267.00	-16.0%	
60500150 439300 Licenses	928.72	1,000.00	1,000.00	560.35	1,000.00	1,000.00	.0%	
TOTAL Fleet Internal Service	34,540.73	-2,560.00	57,440.00	688,428.85	57,440.00	1,000.00	-98.3%	
TOTAL Central Garage	34,540.73	-2,560.00	57,440.00	688,428.85	57,440.00	1,000.00	-98.3%	
TOTAL REVENUE	-1,175,030.21	-1,315,135.00	-1,315,135.00	-599,902.12	-1,315,135.00	-1,248,899.00	-5.0%	
TOTAL EXPENSE	1,209,570.94	1,312,575.00	1,372,575.00	1,288,330.97	1,372,575.00	1,249,899.00	-8.9%	
GRAND TOTAL	34,540.73	-2,560.00	57,440.00	688,428.85	57,440.00	1,000.00	-98.3%	
** END OF REPORT - Generated by MacLane Mills **								

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Central Garage	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
391019 Central Garage Gas and Fuel				
60500150 391019 - Central Garage Gas and Fuel				-811,221.00
391021 Central Garage Shop Parts				
60500150 391021 - Central Garage Shop Parts				-335,411.00
391022 Central Garage Veh Equip Repr				
60500150 391022 - Central Garage Veh Equip Repr				-102,267.00
423000 Repair Maintenance Supp Misc				
60500150 423000 - Repair Maintenance Supp Misc				335,411.00
423100 Fuel and Oil				
60500150 423100 - Fuel and Oil				811,221.00
436000 Repair & Maintenance Services				
60500150 436000 - Repair & Maintenance Services				102,267.00
439300 Licenses - Operating				
60500150 439300 - Licenses - Operating				1,000.00
TOTAL Fleet Internal Services				1,000.00
TOTAL Central Garage				1,000.00
TOTAL REVENUE				-1,248,899.00
TOTAL EXPENSE				1,249,899.00
GRAND TOTAL				1,000.00

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PARKING FUND (5510)
CASH FLOW STATEMENT

	FY22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED	FY25 REVISED	FY25 PROJECTED	FY26 PROPOSED
REVENUES:							
Charges For Services	1,882,455	1,990,704	2,076,714	1,994,914	1,994,914	1,999,556	1,961,200
Investment Earnings	2,015	25,921	32,724	15,000	15,000	25,000	20,000
Other Financing Sources / (Uses)	30,416	34,549	5,687	758	758	758	-
TOTAL Revenue	1,914,886	2,051,175	2,115,125	2,010,672	2,010,672	2,025,314	1,981,200
EXPENSES:							
Total Personnel	510,613	593,209	686,706	679,767	679,767	678,195	639,597
Supplies & Materials	24,053	20,122	23,906	21,680	23,652	23,652	32,900
Purchased Services	251,210	271,253	341,119	284,307	366,301	366,805	369,857
Fixed Charges	171,084	175,487	185,744	178,911	118,910	118,910	105,105
Subtotal - Maintenance & Operating	446,348	466,863	550,770	484,898	508,863	509,367	507,862
Intra-City Charges	12,131	13,114	11,885	12,780	25,947	25,947	26,015
Total Internal Charges	133,664	162,320	152,192	180,317	167,150	167,137	190,848
Subtotal - Internal Transactions	145,795	175,434	164,077	193,097	193,097	193,084	216,863
Debt Service	642,432	643,847	662,015	654,750	654,750	650,134	653,073
Capital Outlay	107,142	166,784	84,628	-	225,809	225,809	55,000
Subtotal - Debt & Capital	749,574	810,631	746,643	654,750	880,559	875,943	708,073
TOTAL Expenses	1,852,330	2,046,136	2,148,195	2,012,512	2,262,286	2,256,588	2,072,395
Revenues Over (Under) Expenditures	62,556	5,038	(33,070)	(1,840)	(251,614)	(231,274)	(91,195)
Beginning Cash	624,991	677,756	682,795	646,772	644,932	644,932	413,657
Balance Sheet Cash Adj	(9,791)	1	(2,954)				
Ending Cash	677,756	682,795	646,772	644,932	393,318	413,657	322,462
Operating Reserve	181,275	203,097	230,392	223,194	227,133	226,955	224,272
Budgeted Balance for Capital	496,481	479,699	416,380	421,738	166,185	186,702	98,190

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12		
ACCOUNTS FOR:		2024	2025	2025	2025	2025	2026	PCT
Parking		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	ReviewCHANGE
55430266	Parking Operations							
55430266	323023 SpecEvents	.00	.00	.00	-25.00	-25.00	.00	.0%
55430266	343015 Parking On	-401,892.25	-363,572.00	-363,572.00	-172,241.05	-363,572.00	-350,000.00	-3.7%
55430266	343016 Parkng Off	-67,391.41	-49,275.00	-49,275.00	-60,136.49	-49,275.00	-100,000.00	102.9%
55430266	343017 ParkgPermt	-1,479,197.83	-1,470,867.00	-1,470,867.00	-726,828.21	-1,470,867.00	-1,400,000.00	-4.8%
55430266	351030 CourtFines	-454.46	.00	.00	.00	.00	.00	.0%
55430266	352100 Boot Fine	-1,705.00	-1,200.00	-1,200.00	-185.00	-1,200.00	-1,200.00	.0%
55430266	352110 Res Viol	-44,920.00	-40,000.00	-40,000.00	-11,231.00	-40,000.00	-40,000.00	.0%
55430266	352115 Lot Viol	-74,264.78	-70,000.00	-70,000.00	-22,019.25	-70,000.00	-70,000.00	.0%
55430266	362000 Misc Rev	-4,816.08	.00	.00	-4,616.80	-4,616.80	.00	.0%
55430266	371010 Inv Earn	-32,723.94	-15,000.00	-15,000.00	-21,812.65	-25,000.00	-20,000.00	33.3%
55430266	383060 TrfrinLiab	-871.00	-758.00	-758.00	-758.00	-758.00	.00	-100.0%
55430266	411000 Salwages	465,244.79	459,527.00	459,527.00	322,560.63	457,827.00	428,720.00	-6.7%
55430266	412000 OT	9,986.72	9,500.00	9,500.00	440.52	9,500.00	9,500.00	.0%
55430266	413100 ERPension	43,088.54	43,013.00	43,013.00	29,296.31	43,013.00	39,750.00	-7.6%
55430266	414000 ER FICA	28,547.43	29,085.00	29,085.00	19,402.66	29,085.00	27,174.00	-6.6%
55430266	414100 ER FICAMed	6,676.30	6,806.00	6,806.00	4,537.67	6,806.00	6,360.00	-6.6%
55430266	414200 ERHealth	120,039.98	118,121.00	118,121.00	84,377.97	118,121.00	116,481.00	-1.4%
55430266	414300 ERDental	4,639.72	5,123.00	5,123.00	3,201.07	5,123.00	4,605.00	-10.1%
55430266	414350 ER-Lf Ins	.00	.00	.00	144.89	128.03	.00	.0%
55430266	414400 ERWCC	7,295.31	7,367.00	7,367.00	3,802.97	7,367.00	5,861.00	-20.4%
55430266	414500 ERUCC	1,187.32	1,225.00	1,225.00	807.15	1,225.00	1,146.00	-6.4%
55430266	421100 OffSupply	3,061.11	2,000.00	2,000.00	146.32	2,000.00	1,000.00	-50.0%
55430266	422000 OperSupply	959.78	800.00	800.00	464.09	800.00	2,000.00	150.0%
55430266	422400 Janitorial	2,012.95	3,200.00	3,200.00	375.05	3,200.00	2,000.00	-37.5%
55430266	422700 Clothing	1,070.52	1,400.00	1,400.00	530.07	1,400.00	1,400.00	.0%
55430266	423100 Fuel/Oil	1,356.63	2,500.00	2,500.00	.00	2,500.00	1,000.00	-60.0%
55430266	423120 TiresTubes	924.00	2,280.00	2,280.00	150.00	2,280.00	1,000.00	-56.1%
55430266	423300 ConstrSupp	5,908.29	7,000.00	7,000.00	3,871.09	7,000.00	19,000.00	171.4%
55430266	424000 SmlTools	9,289.31	1,000.00	1,000.00	3,137.39	2,972.00	4,000.00	300.0%
55430266	424200 SaftyEquip	197.52	500.00	500.00	184.28	500.00	500.00	.0%
55430266	424420 CmptrEquip	1,097.86	1,000.00	1,000.00	599.96	1,000.00	1,000.00	.0%
55430266	431100 ITSCmptrMt	21,280.80	25,722.00	25,722.00	25,722.10	25,722.00	21,707.50	-15.6%
55430266	431130 ITSPrgGIS	.00	587.00	587.00	587.00	587.00	6,308.77	974.7%
55430266	431140 PostAdm	686.00	686.00	686.00	537.00	686.00	1,867.00	172.2%
55430266	431141 Postage	3,873.46	1,400.00	1,400.00	1,126.66	1,400.00	1,400.00	.0%
55430266	432100 Printing	10,938.29	8,000.00	8,000.00	710.50	8,000.00	4,000.00	-50.0%
55430266	433120 DuesSubscr	200.90	250.00	250.00	.00	250.00	100.00	-60.0%
55430266	433140 Advertise	24.00	100.00	100.00	.00	100.00	100.00	.0%
55430266	434110 TelphneSup	.00	.00	.00	.00	.00	474.00	.0%
55430266	434111 LDTelphne	9,678.25	10,000.00	10,000.00	9,754.96	10,000.00	10,000.00	.0%
55430266	434120 CellPhone	4,854.90	6,000.00	6,000.00	3,627.37	6,000.00	5,500.00	-8.3%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12	
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026
Parking			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance Review
55430266 434200	Wtr/WW		2,998.62	4,000.00	4,000.00	2,055.38	4,000.00	3,500.00
55430266 434210	NatGas		853.63	1,000.00	1,000.00	625.24	1,000.00	1,000.00
55430266 434220	SolidWaste		61.30	250.00	250.00	14.21	250.00	150.00
55430266 434230	Electricity		52,472.29	45,000.00	45,000.00	41,182.69	45,000.00	45,000.00
55430266 435200	Consultant		2,959.60	3,000.00	3,000.00	680.00	3,000.00	500.00
55430266 436000	RprMainSvc		83,645.36	.00	.00	504.00	504.00	.00
55430266 436100	EquipRprs		422.43	5,000.00	5,000.00	3,029.44	5,000.00	5,000.00
55430266 437140	MeetingExp		21.98	500.00	500.00	.00	500.00	500.00
55430266 438100	ReqTrain		.00	300.00	300.00	.00	300.00	500.00
55430266 439000	OthContSvc		148,141.07	172,512.00	192,512.00	178,391.25	194,505.63	202,250.00
55430266 439200	CC Fees		71,501.16	60,000.00	60,000.00	42,091.09	60,000.00	60,000.00
55430266 440618	FleetSvc		10,859.04	13,167.00	13,167.00	9,875.25	13,167.00	13,866.00
55430266 440619	Gas & Fuel		8,042.57	7,702.00	7,702.00	3,916.17	7,702.00	8,087.00
55430266 440621	Veh Parts		3,842.07	4,598.00	4,598.00	917.21	4,598.00	3,678.00
55430266 440622	Veh Repair		.00	480.00	480.00	.00	480.00	384.00
55430266 453000	Bldg Rent		21,206.00	21,000.00	21,000.00	6,932.38	21,000.00	7,195.00
55430266 454220	OthAssess		90,616.52	97,910.00	97,910.00	92,177.38	97,910.00	97,910.00
55430266 460601	ComMgrAtty		22,834.68	38,699.00	38,699.00	29,024.28	38,699.00	31,332.00
55430266 460602	Budget		43,729.92	44,603.00	44,603.00	33,452.28	44,603.00	56,366.00
55430266 460604	HR		13,683.96	14,388.00	14,388.00	10,791.00	14,388.00	12,684.00
55430266 460606	Prop Ins		45,528.21	53,121.00	53,121.00	39,840.75	53,121.00	73,556.00
55430266 460607	Veh Ins		847.03	2,180.00	2,180.00	2,180.00	2,180.00	2,289.00
55430266 460608	LiabIns		14,634.96	14,091.00	14,091.00	10,568.25	14,091.00	14,558.00
55430266 460609	FidIns		74.04	68.00	68.00	51.03	68.00	63.00
55430266 478150	OverShort		.00	.00	.00	-13.50	-13.50	.00
55430266 492000	Buildings		59,636.32	.00	149,063.00	140,505.00	149,063.00	45,000.00
55430266 494000	MachEquip		24,991.30	.00	38,446.00	36,561.99	38,446.00	.00
55430266 494100	Vehicles		.00	.00	38,300.00	38,222.98	38,300.00	10,000.00
55430266 601100	Principal		467,354.08	467,000.00	467,000.00	474,846.56	474,847.00	481,712.00
55430266 601120	Interest		192,660.88	185,000.00	185,000.00	180,396.31	172,537.00	169,361.00
55430266 603000	AgentFees		2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
55430266 603110	Arbitrage		.00	750.00	750.00	.00	750.00	.00
TOTAL Parking Operations			41,502.95	1,839.00	247,648.00	881,060.85	231,274.36	91,195.27
TOTAL Parking			41,502.95	1,839.00	247,648.00	881,060.85	231,274.36	91,195.27
TOTAL REVENUE			-2,108,236.75	-2,010,672.00	-2,010,672.00	-1,019,853.45	-2,025,313.80	-1,981,200.00
TOTAL EXPENSE			2,149,739.70	2,012,511.00	2,258,320.00	1,900,914.30	2,256,588.16	2,072,395.27
GRAND TOTAL			41,502.95	1,839.00	247,648.00	881,060.85	231,274.36	91,195.27

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Parking

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
343015 Parking On Street				
55430266 343015 - Parking On Street				-350,000.00
343016 Parking Off Street				
55430266 343016 - Parking Off Street				-100,000.00
343017 Parking Permits				
55430266 343017 - Parking Permits				-1,400,000.00
352100 Boot Fines				
55430266 352100 - Boot Fines				-1,200.00
352110 Restricted Violations				
55430266 352110 - Restricted Violations				-40,000.00
352115 Meter Lot Violations				
55430266 352115 - Meter Lot Violations				-70,000.00
371010 Investment Earnings				
55430266 371010 - Investment Earnings				-20,000.00
411000 Salaries and wages				
55430266 411000 - Salaries and wages				428,720.00
412000 Overtime				
55430266 412000 - Overtime				9,500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Parking

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
413100 ER-Penson				
55430266 413100 - ER-Penson				39,750.00
414000 ER-FICA				
55430266 414000 - ER-FICA				27,174.00
414100 ER-FICA/Medicare				
55430266 414100 - ER-FICA/Medicare				6,360.00
414200 ER-Health/Vision Insurance				
55430266 414200 - ER-Health/Vision Insurance				116,481.00
414300 ER-Dental Insurance				
55430266 414300 - ER-Dental Insurance				4,605.00
414400 ER-Workers Compensation				
55430266 414400 - ER-Workers Compensation				5,861.00
414500 ER-Unemployment Compensation				
55430266 414500 - ER-Unemployment Compensation				1,146.00
421100 Office Supplies				
55430266 421100 - Office Supplies				1,000.00
422000 Operating Supplies				
55430266 422000 - Operating Supplies				2,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Parking	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
422400 Janitorial Supplies				
55430266 422400 - Janitorial Supplies				2,000.00
422700 Clothing Allowance				
55430266 422700 - Clothing Allowance				1,400.00
423100 Fuel and Oil				
55430266 423100 - Fuel and Oil				1,000.00
423120 Tires and Tubes				
55430266 423120 - Tires and Tubes				1,000.00
423300 Construction & Maint Matls				
55430266 423300 - Construction & Maint Matls				19,000.00 *
sand, concrete, generic paint, etc.		1.00	2,000.00	2,000.00
Nuts, bolts, etc.		1.00	7,000.00	7,000.00
Pavement marking paint		1.00	10,000.00	10,000.00
424000 Small Tools and Equipment				
55430266 424000 - Small Tools and Equipment				4,000.00
424200 Safety Equipment				
55430266 424200 - Safety Equipment				500.00
424420 Computer Equip and Software				
55430266 424420 - Computer Equip and Software				1,000.00
431100 IT&S Computer Maint/Spprt				
55430266 431100 - IT&S Computer Maint/Spprt				21,707.50

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Parking

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

431130 Navaline Support Maint

55430266 431130 - IT&S Special Projects/GIS

6,308.77

431140 City-Co Bldg Postage Adm

55430266 431140 - City-Co Bldg Postage Adm

1,867.00

431141 Postage

55430266 431141 - Postage

1,400.00

432100 Printing & Duplicating

55430266 432100 - Printing & Duplicating

4,000.00

433120 Dues Subscriptn Certifications

55430266 433120 - Dues Subscriptn Certifications

100.00

433140 Advertising

55430266 433140 - Advertising

100.00

434110 IT&S Telephone Service

55430266 434110 - IT&S Telephone Service

474.00

434111 Long Dist Telephone

55430266 434111 - Long Dist Telephone

10,000.00

434120 Cellular Services

55430266 434120 - Cellular Services

5,500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Parking

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
434200 Water & Sewer				
55430266 434200 - Water & Sewer				3,500.00
434210 Natural Gas Utility				
55430266 434210 - Natural Gas Utility				1,000.00
434220 Solid waste				
55430266 434220 - Solid waste				150.00
434230 Electric Utility				
55430266 434230 - Electric Utility				45,000.00
435200 Consultant Services				
55430266 435200 - Consultant Services				500.00
436100 Equipment Repairs				
55430266 436100 - Equipment Repairs				5,000.00
437140 Travel & Meeting Expense				
55430266 437140 - Travel & Meeting Expense				500.00
438100 Required Training				
55430266 438100 - Required Training				500.00
439000 Other Contracted Services				
55430266 439000 - Other Contracted Services				202,250.00 *
Sidewalks Plowing		1.00	25,000.00	25,000.00
Lots Plowing		1.00	25,000.00	25,000.00
Signs & modifications		1.00	4,000.00	4,000.00
Landscaping - All Lots		1.00	2,000.00	2,000.00
Elevator maintenance		1.00	14,500.00	14,500.00
State Computer Access		1.00	3,000.00	3,000.00
Sanding material		1.00	5,000.00	5,000.00
Skid Steer Rental		1.00	2,000.00	2,000.00
Passport fees		1.00	32,500.00	32,500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Parking

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
Passport Contract		1.00	17,250.00	17,250.00
Annual charges, kiosks and smartmeters		1.00	72,000.00	72,000.00

439200 Credit Card Fees

55430266 439200 - Credit Card Fees 60,000.00

440618 Fleet Service Charges

55430266 440618 - Fleet Service Charges 13,866.00

440619 Shop Gas & Fuel Charges

55430266 440619 - Shop Gas & Fuel Charges 8,087.00

440621 Shop Vehicle Parts

55430266 440621 - Shop Vehicle Parts 3,678.00

440622 Shop Vehicle Repairs

55430266 440622 - Shop Vehicle Repairs 384.00

453000 Rent of Buildings & Offices

55430266 453000 - Rent of Buildings & Offices 7,195.00

454220 Other Assessments

55430266 454220 - Other Assessments			97,910.00 *
LD 357	1.00	311.00	311.00
LD359	1.00	10,668.00	10,668.00
St. Maint Dist	1.00	12,375.00	12,375.00
Storm Water	1.00	12,625.00	12,625.00
Urban Forestry	1.00	819.00	819.00
County Assessments	1.00	4,499.00	4,499.00
Open Space Maint.	1.00	3,544.00	3,544.00
Landfill Monitoring	1.00	767.00	767.00
Great Northern Town Center Assessments	1.00	52,302.00	52,302.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Parking

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
460601 Comm Mgr Atty Charges				
55430266 460601 - Comm Mgr Atty Charges				31,332.00
460602 Budget & Accounting				
55430266 460602 - Budget & Accounting				56,366.00
460604 Human Resources				
55430266 460604 - Human Resources				12,684.00
460606 Property Insurance				
55430266 460606 - Property Insurance				73,556.00
460607 Vehicle & Equip Insurance				
55430266 460607 - Vehicle & Equip Insurance				2,289.00
460608 Liability Insurance				
55430266 460608 - Liability Insurance				14,558.00
460609 Fidelity Insurance				
55430266 460609 - Fidelity Insurance				63.00
492000 Buildings				
55430266 492000 - Buildings				45,000.00 *
6th Ave Garage		1.00	12,500.00	12,500.00
15th Garage		1.00	9,000.00	9,000.00
Jackson Garage		1.00	18,000.00	18,000.00
Med Arts Garage		1.00	5,500.00	5,500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Parking	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
494100 Vehicles				
55430266 494100 - vehicles				10,000.00 *
replace patrol vehicle with PD surplus		1.00	10,000.00	10,000.00
601100 Principal				
55430266 601100 - Principal				481,712.00 *
COP Series 2016-Getchell-2039		1.00	335,000.00	335,000.00
InterCap - Parking Kiosks/meters - expires 2/15/2030		1.00	56,712.00	56,712.00
Parking General Refunding Bonds - Final Payment 8/15/25		1.00	90,000.00	90,000.00
601120 Interest				
55430266 601120 - Interest				169,361.00 *
COP Series 2016-Getchell-2039		1.00	151,650.00	151,650.00
InterCap - Parking Kiosks/meters		1.00	14,470.00	14,470.00
2015 Valley Bank loan - Final Payment		1.00	3,241.00	3,241.00
603000 Paying Agent Fees				
55430266 603000 - Paying Agent Fees				2,000.00
TOTAL Parking Operations				91,195.27
TOTAL Parking				91,195.27
TOTAL REVENUE				-1,981,200.00
TOTAL EXPENSE				2,072,395.27
GRAND TOTAL				91,195.27

** END OF REPORT - Generated by MacLane Mills **

TRANSIT FUND (5800)
CASH FLOW STATEMENT

	FY22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED BUDGET	FY25 REVISED BUDGET	FY25 PROJECTED	FY26 PROPOSED
REVENUES:							
Intergovernmental Revenue	787,500	1,391,475	1,268,519	1,556,273	1,556,273	1,556,273	1,707,697
Charges for Services	20,887	32,257	70,699	55,000	55,000	55,000	55,000
Investment Income	582	11,974	31,227	-	-	19,383	10,000
Other Financing Soures/ Uses	641	12,727	127	-	-	205	-
Transfers in	320,539	414,217	491,086	451,364	451,364	498,686	450,000
Total Revenue	1,130,149	1,862,650	1,861,657	2,062,637	2,062,637	2,129,547	2,222,697
EXPENSES:							
Total Personnel	923,969	1,017,167	1,069,810	1,231,175	1,231,175	1,231,369	1,274,016
Supplies & Materials	15,705	24,378	16,279	24,000	24,392	24,392	19,000
Purchased Services	187,223	174,387	197,232	210,233	210,233	211,157	205,301
Fixed Charges	7,670	7,152	7,137	7,510	7,510	7,531	7,510
Subtotal Maintenance & Operating	210,598	205,918	220,648	241,743	242,135	243,081	231,811
Intra-City Charges	94,983	83,496	197,175	250,477	250,477	250,477	238,004
Total Internal Charges	240,906	297,598	160,124	187,022	187,022	187,022	203,326
Subtotal - Internal Transactions	335,889	381,094	357,298	437,499	437,499	437,499	441,330
Debt Service	-	-	-	-	-	-	-
Capital Outlay	37,279	8,283	-	100,000	134,000	134,000	280,000
Subtotal - Debt & Capital	37,279	8,283	-	100,000	134,000	134,000	280,000
Total Expenditures	1,507,734	1,612,462	1,647,756	2,010,417	2,044,809	2,045,949	2,227,157
Revenues Over(under) Expenditures	(377,585)	250,188	213,901	52,220	17,828	83,598	(4,460)
Beginning Cash	648,203	251,603	501,765	715,666	715,666	715,666	799,264
Balance Sheet Cash Adj	(19,014)	(27)					
Ending Cash	251,603	501,765	715,666	767,886	733,494	799,264	794,804
Reserve Target	241,719	263,701	270,864	314,041	314,106	314,293	320,081
Budgeted Reserve for Capital	9,885	238,064	444,802	453,845	419,388	484,971	474,723

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12	
ACCOUNTS FOR:								
Transit	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE	
58430400 Capital Transit Operations								
58430400 331000 Fed Grnts	.00	-120,015.00	-120,015.00	.00	-120,015.00	-224,000.00	86.6%	
58430400 331051 FTAGrnt	-903,518.95	-1,080,141.00	-1,080,141.00	-649,713.75	-1,080,141.00	-1,164,605.00	7.8%	
58430400 334000 St-Misc	-259,873.16	-251,117.00	-251,117.00	.00	-251,117.00	-210,342.00	-16.2%	
58430400 337000 Cnty Contr	-41,250.00	-41,250.00	-41,250.00	-105,000.00	-41,250.00	-45,000.00	9.1%	
58430400 337001 Intergovt	-63,750.00	-63,750.00	-63,750.00	.00	-63,750.00	-63,750.00	.0%	
58430400 343070 TransRev	-70,698.67	-55,000.00	-55,000.00	-40,416.28	-55,000.00	-55,000.00	.0%	
58430400 362000 Misc Rev	-126.53	.00	.00	-204.85	-204.85	.00	.0%	
58430400 371010 Inv Earn	-31,226.74	.00	.00	-19,383.24	-19,383.00	-10,000.00	.0%	
58430400 382020 CompLoss	-30,460.49	.00	.00	-47,321.44	-47,322.00	.00	.0%	
58430400 382030 G(L) Sale	-12,250.00	.00	.00	.00	.00	.00	.0%	
58430400 383000 Transfr In	-111,750.00	.00	.00	.00	.00	.00	.0%	
58430400 383060 TrfrinLiab	-1,376.00	-1,364.00	-1,364.00	-1,364.00	-1,364.00	.00	-100.0%	
58430400 383100 TrfrinGenF	-335,250.00	-450,000.00	-450,000.00	-337,500.00	-450,000.00	-450,000.00	.0%	
58430400 411000 Salwages	696,032.25	821,949.00	821,949.00	551,304.22	821,949.00	854,081.00	3.9%	
58430400 412000 OT	24,877.45	21,914.00	21,914.00	24,405.13	21,914.00	26,049.00	18.9%	
58430400 413100 ERPension	65,371.09	77,391.00	77,391.00	52,216.67	77,391.00	79,840.00	3.2%	
58430400 414000 ER FICA	43,731.37	52,330.00	52,330.00	35,014.46	52,330.00	54,577.00	4.3%	
58430400 414100 ER FICAMed	10,227.31	11,949.00	11,949.00	8,188.91	11,949.00	12,771.00	6.9%	
58430400 414200 ERHealth	162,661.73	196,262.00	196,262.00	122,531.11	196,262.00	195,619.00	-.3%	
58430400 414300 ERDental	7,700.10	9,386.00	9,386.00	6,170.83	9,386.00	8,161.00	-13.1%	
58430400 414350 ER-Lf Ins	.00	.00	.00	228.49	193.85	.00	.0%	
58430400 414400 ERWCC	27,830.98	37,791.00	37,791.00	24,630.13	37,791.00	40,624.00	7.5%	
58430400 414500 ERUCC	1,718.40	2,203.00	2,203.00	1,510.96	2,203.00	2,294.00	4.1%	
58430400 421100 OffSupply	2,106.73	2,500.00	2,500.00	566.14	2,500.00	1,500.00	-40.0%	
58430400 422000 OperSupply	3,404.13	3,500.00	3,500.00	1,239.56	3,500.00	2,500.00	-28.6%	
58430400 422400 Janitorial	3,376.59	4,000.00	4,000.00	1,824.18	4,000.00	3,000.00	-25.0%	
58430400 422700 Clothing	1,968.75	2,000.00	2,000.00	.00	2,000.00	1,000.00	-50.0%	
58430400 423120 TiresTubes	4,626.76	9,500.00	9,500.00	5,873.65	9,500.00	9,500.00	.0%	
58430400 424000 SmlTools	733.54	1,500.00	1,500.00	.00	1,500.00	1,000.00	-33.3%	
58430400 424420 CmptrEquip	406.99	500.00	500.00	716.99	892.00	500.00	.0%	
58430400 424500 Furn&Fix	47.88	500.00	500.00	.00	500.00	.00	-100.0%	
58430400 431100 ITSCmptrMt	36,753.60	35,267.00	35,267.00	35,266.80	35,267.00	32,151.97	-8.8%	
58430400 431130 ITSPrjGIS	.00	422.00	422.00	422.00	422.00	9,344.21	2114.3%	
58430400 431140 PostAdm	251.00	251.00	251.00	195.75	251.00	268.00	6.8%	
58430400 431141 Postage	52.57	200.00	200.00	29.72	200.00	100.00	-50.0%	
58430400 432100 Printing	1,330.00	2,500.00	2,500.00	.00	2,500.00	1,500.00	-40.0%	
58430400 433120 DuesSubscr	1,196.75	1,500.00	1,500.00	690.60	1,500.00	1,500.00	.0%	
58430400 433140 Advertise	12,245.00	17,000.00	17,000.00	12,943.80	17,000.00	17,000.00	.0%	
58430400 434110 TelphneSup	2,192.50	1,422.00	1,422.00	1,422.00	1,422.00	1,422.00	.0%	
58430400 434120 CellPhone	1,282.42	1,300.00	1,300.00	964.26	1,300.00	1,300.00	.0%	
58430400 434200 Wtr/ww	2,893.18	4,000.00	4,000.00	2,727.11	4,000.00	4,000.00	.0%	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12	
ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026
Transit			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance Review
58430400 434210	NatGas		13,615.20	15,000.00	15,000.00	9,910.23	15,000.00	15,000.00 .0%
58430400 434220	SolidWaste		693.72	800.00	800.00	520.29	800.00	800.00 .0%
58430400 434230	Electricity		15,324.46	14,356.00	14,356.00	14,147.65	14,356.00	14,356.00 .0%
58430400 435160	Laundry		.00	.00	.00	653.87	641.50	1,000.00 .0%
58430400 435210	Medcl Serv		506.64	2,000.00	2,000.00	1,180.95	2,000.00	2,000.00 .0%
58430400 436100	EquipRprs		23,982.63	1,200.00	1,200.00	64,214.10	1,200.00	2,500.00 108.3%
58430400 436120	BldgRprs		8,525.88	20,000.00	20,000.00	1,632.06	20,000.00	10,000.00 -50.0%
58430400 437140	MeetingExp		109.34	.00	.00	.00	.00	.00 .0%
58430400 438100	ReqTrain		704.39	1,500.00	1,500.00	183.99	1,500.00	2,000.00 33.3%
58430400 438140	Conference		2,117.08	1,500.00	1,500.00	.00	1,500.00	1,500.00 .0%
58430400 439000	OthContSvc		73,422.52	90,015.00	90,015.00	68,062.04	90,015.00	87,115.00 -3.2%
58430400 439200	CC Fees		33.00	.00	.00	292.74	282.94	450.00 .0%
58430400 440618	FleetSvc		118,959.00	131,127.00	131,127.00	98,345.25	131,127.00	130,891.00 -.2%
58430400 440619	Gas & Fuel		65,948.97	83,600.00	83,600.00	26,671.24	83,600.00	73,150.00 -12.5%
58430400 440621	Veh Parts		11,962.95	23,750.00	23,750.00	11,031.73	23,750.00	22,563.00 -5.0%
58430400 440622	Veh Repair		1,004.16	12,000.00	12,000.00	5,942.69	12,000.00	11,400.00 -5.0%
58430400 454220	OthAssess		7,136.89	7,510.00	7,510.00	17,012.39	7,510.00	7,510.00 .0%
58430400 460601	ComMgrAtty		52,479.84	54,088.00	54,088.00	40,565.97	54,088.00	55,983.00 3.5%
58430400 460602	Budget		25,717.56	28,199.00	28,199.00	21,149.28	28,199.00	32,384.00 14.8%
58430400 460604	HR		23,108.04	23,902.00	23,902.00	17,926.47	23,902.00	25,305.00 5.9%
58430400 460606	Prop Ins		5,887.15	7,160.00	7,160.00	5,370.03	7,160.00	7,763.00 8.4%
58430400 460607	Veh Ins		3,969.34	9,583.00	9,583.00	9,583.00	9,583.00	10,066.00 5.0%
58430400 460608	LiabIns		23,124.96	25,351.00	25,351.00	19,013.22	25,351.00	29,236.00 15.3%
58430400 460609	FidIns		126.96	133.00	133.00	99.72	133.00	116.00 -12.8%
58430400 460614	Bldg M&O		25,709.76	38,606.00	38,606.00	28,954.53	38,606.00	42,467.00 10.0%
58430400 478150	OverShort		.00	.00	.00	21.25	21.25	.00 .0%
58430400 492000	Buildings		.00	100,000.00	100,000.00	.00	100,000.00	20,000.00 -80.0%
58430400 494100	vehicles		.00	.00	34,000.00	.00	34,000.00	260,000.00 664.7%
TOTAL Capital Transit Operat			-242,341.03	-52,220.00	-18,220.00	152,664.60	-83,598.31	4,460.18 -124.5%
TOTAL Transit			-242,341.03	-52,220.00	-18,220.00	152,664.60	-83,598.31	4,460.18 -124.5%
TOTAL REVENUE			-1,861,530.54	-2,062,637.00	-2,062,637.00	-1,200,903.56	-2,129,546.85	-2,222,697.00 7.8%
TOTAL EXPENSE			1,619,189.51	2,010,417.00	2,044,417.00	1,353,568.16	2,045,948.54	2,227,157.18 8.9%
GRAND TOTAL			-242,341.03	-52,220.00	-18,220.00	152,664.60	-83,598.31	4,460.18 -124.5%

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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Transit	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
58430400 Capital Transit Operations				
331000 Federal Grants Miscellaneous				
58430400 331000 - Federal Grants Miscellaneous				-224,000.00
331051 FTA Operating Grant				
58430400 331051 - FTA Operating Grant				-1,164,605.00
334000 Misc State Grants				
58430400 334000 - Misc State Grants				-210,342.00
337000 Local County Contributions				
58430400 337000 - Local County Contributions				-45,000.00
337001 Misc Intergovernmental Revenue				
58430400 337001 - Misc Intergovernmental Revenue				-63,750.00
343070 Transit Systems Revenues				
58430400 343070 - Transit Systems Revenues				-55,000.00
371010 Investment Earnings				
58430400 371010 - Investment Earnings				-10,000.00
383100 Interfund Transfr In Gen Fund				
58430400 383100 - Interfund Transfr In Gen Fund				-450,000.00
411000 Salaries and wages				
58430400 411000 - Salaries and wages				854,081.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Transit

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
412000 Overtime				
58430400 412000 - Overtime				26,049.00
413100 ER-Penson				
58430400 413100 - ER-Penson				79,840.00
414000 ER-FICA				
58430400 414000 - ER-FICA				54,577.00
414100 ER-FICA/Medicare				
58430400 414100 - ER-FICA/Medicare				12,771.00
414200 ER-Health/Vision Insurance				
58430400 414200 - ER-Health/Vision Insurance				195,619.00
414300 ER-Dental Insurance				
58430400 414300 - ER-Dental Insurance				8,161.00
414400 ER-Workers Compensation				
58430400 414400 - ER-Workers Compensation				40,624.00
414500 ER-Unemployment Compensation				
58430400 414500 - ER-Unemployment Compensation				2,294.00
421100 Office Supplies				
58430400 421100 - Office Supplies				1,500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Transit

VENDOR	QUANTITY	UNIT COST	2026 Finance Review
422000 Operating Supplies			
58430400	422000 - Operating Supplies		2,500.00
422400 Janitorial Supplies			
58430400	422400 - Janitorial Supplies		3,000.00
422700 Clothing Allowance			
58430400	422700 - Clothing Allowance		1,000.00
423120 Tires and Tubes			
58430400	423120 - Tires and Tubes		9,500.00
424000 Small Tools and Equipment			
58430400	424000 - Small Tools and Equipment		1,000.00
424420 Computer Equip and Software			
58430400	424420 - Computer Equip and Software		500.00
431100 IT&S Computer Maint/Spprt			
58430400	431100 - IT&S Computer Maint/Spprt		32,151.97
431130 Navaline Support Maint			
58430400	431130 - IT&S Special Projects/GIS		9,344.21
431140 City-Co Bldg Postage Adm			
58430400	431140 - City-Co Bldg Postage Adm		268.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Transit	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
431141 Postage				
58430400 431141 - Postage				100.00
432100 Printing & Duplicating				
58430400 432100 - Printing & Duplicating				1,500.00
433120 Dues Subscriptn Certifications				
58430400 433120 - Dues Subscriptn Certifications				1,500.00 *
Montana Transit Association	1.00	235.00		235.00
SESAC	1.00	406.00		406.00
BMI License	1.00	145.00		145.00
ASCAP License	1.00	145.00		145.00
Addt'l Publications - dues increased charges	1.00	569.00		569.00
433140 Advertising				
58430400 433140 - Advertising				17,000.00 *
no longer do telephone book ads.	1.00			.00
Legal Ads for Grant Applications	1.00	500.00		500.00
Special Promotions/Sponsorships- ex.	1.00	2,500.00		2,500.00
legion baseball				
Radio advertising	1.00	14,000.00		14,000.00
434110 IT&S Telephone Service				
58430400 434110 - IT&S Telephone Service				1,422.00
434120 Cellular Services				
58430400 434120 - Cellular Services				1,300.00
434200 Water & Sewer				
58430400 434200 - Water & Sewer				4,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Transit	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
434210 Natural Gas Utility				
58430400 434210 - Natural Gas Utility				15,000.00
434220 Solid Waste				
58430400 434220 - Solid Waste				800.00
434230 Electric Utility				
58430400 434230 - Electric Utility				14,356.00
435160 Laundry Services				
58430400 435160 - Laundry Services				1,000.00
435210 Medical Services				
58430400 435210 - Medical Services				2,000.00 *
DOT Physicals/Drug tests		1.00	1,550.00	1,550.00
Misc Medical		1.00	450.00	450.00
436100 Equipment Repairs				
58430400 436100 - Equipment Repairs				2,500.00
436120 Building Repairs/Maint				
58430400 436120 - Building Repairs/Maint				10,000.00
438100 Required Training				
58430400 438100 - Required Training				2,000.00 *
Driver Training		1.00	2,000.00	2,000.00
438140 Conferences				
58430400 438140 - Conferences				1,500.00 *
MT Transit Assoc. Meeting		1.00	700.00	700.00
Mt Transit Assoc. Fall Conf.		1.00	300.00	300.00
Misc Conferences		1.00	500.00	500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Transit

VENDOR QUANTITY UNIT COST 2026 Finance Review

439000 Other Contracted Services

58430400 439000 - Other Contracted Services			87,115.00 *
contracted improvements	1.00		.00
Transit Building Snow removal & sand	1.00	16,015.00	16,015.00
Janitorial Services	1.00	13,000.00	13,000.00
Tablet Data (\$300 per tablet annually)	1.00	3,600.00	3,600.00
Spare Annual Cost for 14 buses (\$300/bus/month; \$4200/month)	1.00	51,000.00	51,000.00
Fire Extinguisher Service Contract	1.00	500.00	500.00
Lawn Care/Sprinkler System	1.00	1,000.00	1,000.00
Weed Control	1.00	1,000.00	1,000.00
Wash Bay pumping, towels, etc.	1.00	1,000.00	1,000.00

439200 Credit Card Fees

58430400 439200 - Credit Card Fees			450.00
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440618 Fleet Service Charges

58430400 440618 - Fleet Service Charges			130,891.00
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440619 Shop Gas & Fuel Charges

58430400 440619 - Shop Gas & Fuel Charges			73,150.00
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440621 Shop Vehicle Parts

58430400 440621 - Shop Vehicle Parts			22,563.00
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440622 Shop Vehicle Repairs

58430400 440622 - Shop Vehicle Repairs			11,400.00
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454220 Other Assessments

58430400 454220 - Other Assessments			7,510.00
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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Transit	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
460601 Comm Mgr Atty Charges				
58430400 460601 - Comm Mgr Atty Charges				55,983.00
460602 Budget & Accounting				
58430400 460602 - Budget & Accounting				32,384.00
460604 Human Resources				
58430400 460604 - Human Resources				25,305.00
460606 Property Insurance				
58430400 460606 - Property Insurance				7,763.00
460607 Vehicle & Equip Insurance				
58430400 460607 - Vehicle & Equip Insurance				10,066.00
460608 Liability Insurance				
58430400 460608 - Liability Insurance				29,236.00
460609 Fidelity Insurance				
58430400 460609 - Fidelity Insurance				116.00
460614 Building M&O Charge				
58430400 460614 - Building M&O Charge				42,467.00
492000 Buildings				
58430400 492000 - Buildings				20,000.00 *
Security Improvements		1.00	20,000.00	20,000.00

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Transit	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
494100 Vehicles				
58430400 494100 - vehicles				260,000.00
TOTAL Capital Transit Operations				4,460.18
TOTAL Transit				4,460.18
TOTAL REVENUE				-2,222,697.00
TOTAL EXPENSE				2,227,157.18
GRAND TOTAL				4,460.18

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Program ID: bgnyrpts

GAS TAX FUND (2820)**Cash Flow statement**

	FY22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 PROPOSED
REVENUES:							
Intra-City Revenues							
Intergovernmental Revenues	580,537	570,090	2,485,535	1,400,000	1,400,000	1,400,000	1,400,000
Investment Earnings	3,418	44,895	113,387	50,000	50,000	60,000	50,000
Total Revenue	583,956	614,984	2,598,922	1,450,000	1,450,000	1,460,000	1,450,000
EXPENSES:							
Purchased Services				-	75,000	75,000	-
Fixed Charges							
Subtotal - Maintenance & Operating	-	-	-	-	75,000	75,000	-
Transfers Out							
Internal Transactions	94,993	100,936	(29,428)	611	611	611	
Debt & Capital	299,364	647,164	1,247,328	1,625,000	3,334,581	3,334,581	1,650,000
Subtotal - Other	394,357	748,100	1,217,900	1,625,611	3,335,192	3,335,192	1,650,000
Total Expenditures	394,357	748,100	1,217,900	1,625,611	3,410,192	3,410,192	1,650,000
Revenues Over(Under) Expenditures	189,598	(133,115)	1,381,022	(175,611)	(1,960,192)	(1,950,192)	(200,000)
Beginning Cash	965,906	1,155,504	1,022,389	2,404,922	2,404,922	2,404,922	454,730
Other Cash Sources / (Uses)	-	-	1,512				
Ending Cash	1,155,504	1,022,389	2,404,922	2,229,311	444,730	454,730	254,730

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12			
ACCOUNTS FOR:									
Gas Apportionment Tax		2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance Review	PCT ReviewCHANGE	
28200230 Gas Apportionment Tax									
28200230 335040	Gas Tax	-2,485,535.12	-1,400,000.00	-1,400,000.00	-914,679.28	-1,400,000.00	-1,400,000.00	.0%	
28200230 371010	Inv Earn	-113,386.99	-50,000.00	-50,000.00	-57,563.20	-60,000.00	-50,000.00	.0%	
28200230 439000	OthContSvc	.00	75,000.00	75,000.00	1,813.00	75,000.00	.00	-100.0%	
28200230 460601	ComMgrAtty	871.80	.00	.00	.00	.00	.00	.0%	
28200230 460602	Budget	1,289.28	611.00	611.00	458.28	611.00	.00	-100.0%	
28200230 460612	Eng	-31,588.92	.00	.00	.00	.00	.00	.0%	
28200230 482000	TransfrOut	120,000.00	.00	.00	.00	.00	.00	.0%	
28200230 493100	StrImprov	1,128,968.31	1,550,000.00	3,332,941.00	1,685,572.48	3,334,581.00	1,650,000.00	-50.5%	
TOTAL Gas Apportionment Tax		-1,379,381.64	175,611.00	1,958,552.00	715,601.28	1,950,192.00	200,000.00	-89.8%	
TOTAL Gas Apportionment Tax		-1,379,381.64	175,611.00	1,958,552.00	715,601.28	1,950,192.00	200,000.00	-89.8%	
TOTAL REVENUE		-2,598,922.11	-1,450,000.00	-1,450,000.00	-972,242.48	-1,460,000.00	-1,450,000.00	.0%	
TOTAL EXPENSE		1,219,540.47	1,625,611.00	3,408,552.00	1,687,843.76	3,410,192.00	1,650,000.00	-51.6%	
GRAND TOTAL		-1,379,381.64	175,611.00	1,958,552.00	715,601.28	1,950,192.00	200,000.00	-89.8%	

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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:

Gas Apportionment Tax

VENDOR

QUANTITY

UNIT COST

2026 Finance Review

28200230 Gas Apportionment Tax

335040 Gasoline Tax Apportionment

28200230 335040 - Gasoline Tax Apportionment

-1,400,000.00

371010 Investment Earnings

28200230 371010 - Investment Earnings

-50,000.00

493100 Street Construction Improv

 28200230 493100 - Street Construction Improv
 FY26 Pavement Preservation
 FY26 Chip Seal

1.00

700,000.00

1,650,000.00 *

700,000.00

1.00

950,000.00

950,000.00

TOTAL Gas Apportionment Tax

200,000.00

TOTAL Gas Apportionment Tax

200,000.00

TOTAL REVENUE

-1,450,000.00

TOTAL EXPENSE

1,650,000.00

GRAND TOTAL

200,000.00

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Sidewalk Programs Capital (4504)**Cash Flow statement**

	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 PROPOSED
REVENUES:						
Other Settlements (Loan repayments)	-	3,927	-	-	10,000	12,000
Transfer in - Sidewalk SID Fund	-	43,559	-	-	-	-
Interfund Transfr In Gen Fund	-	150,000	150,000	150,000	150,000	-
Total Revenue	-	197,486	150,000	150,000	160,000	12,000
EXPENSES:						
Other Contracted Services	45,947	77,716	150,000	150,000	150,000	-
Total Expentitures	45,947	77,716	150,000	150,000	150,000	-
Revenues Over(Under) Expenditures	(45,947)	119,770	-	-	10,000	12,000
Beginning Cash	-	(45,947)	73,822	73,822	73,822	83,822
Ending Cash	(45,947)	73,822	73,822	73,822	83,822	95,822

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
Sidewalk Programs Capital	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance Review	PCT CHANGE	
45041000 Sidewalk Capital Program								
45041000 383000 Transfr In	-43,558.51	.00	.00	.00	.00	.00	.0%	
TOTAL Sidewalk Capital Progr	-43,558.51	.00	.00	.00	.00	.00	.0%	
45430262 Sidewalk Projects								
45430262 362004 Oth Sett1	-3,927.00	.00	.00	-571.00	-10,000.00	-12,000.00	.0%	
45430262 383100 TrfrinGenF	-150,000.00	-150,000.00	-150,000.00	-150,000.00	-150,000.00	.00	-100.0%	
45430262 439000 OthContSvc	77,716.00	150,000.00	150,000.00	207,540.00	150,000.00	.00	-100.0%	
TOTAL Sidewalk Projects	-76,211.00	.00	.00	56,969.00	-10,000.00	-12,000.00	.0%	
TOTAL Sidewalk Programs Capi	-119,769.51	.00	.00	56,969.00	-10,000.00	-12,000.00	.0%	
TOTAL REVENUE	-197,485.51	-150,000.00	-150,000.00	-150,571.00	-160,000.00	-12,000.00	.0%	
TOTAL EXPENSE	77,716.00	150,000.00	150,000.00	207,540.00	150,000.00	.00	.0%	
GRAND TOTAL	-119,769.51	.00	.00	56,969.00	-10,000.00	-12,000.00	.0%	

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