CITY OF PALATKA
Relax. Explore. Repeat.

AGENDA
CITY COMMISSION BUDGET WORKSHOP
August 26, 2026 at 6:00 PM

1. CALL TO ORDER

a. Invocation

b. Pledge of Allegiance

c. Roll Call

2. PUBLIC COMMENTS

a. **Public Comments** - (Speakers limited to three minutes - no action taken on items)

b. **Commission and Staff Response**

3. REGULAR BUSINESS

a. 2026-2027 Development update

4. COMMISSIONER COMMENTS

5. ADJOURN

Upcoming Events	**Board Vacancies**
Tuesday: September 1, 2026, Planning Board Meeting 4:00 p.m. Wednesday: September 2, 2026, CRA Budget Meeting 5:00 p.m. Thursday: September 3, 2026, Historic Preservation meeting, 4:00 p.m. Thursday: September10, 2026, First Budget Hearing Monday: September 21, 2026, CRA Meeting 5:00 p.m. Tuesday: September 22, 2026, Special Magistrate 1:30 p.m. Thursday: September 24, 2026, Second budget hearing. 6:00 p.m.	Board of Zoning Appeals - 3 vacancies Public Arts Committee - 1 student vacancy

2026-2027 Development update

STAFF REPORT

DATE: August 26, 2026
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

The City Commission receive an update on the FY 2027 budget development process, review the City Manager's preliminary recommendation for the General Fund, and provide direction, so that a balanced recommended budget can be presented at the first public hearing on September 10, 2026.

BACKGROUND

Departments submitted their FY 2027 budget requests on July 14, 2026. The City Commission reviewed those requests at its meeting on July 23, 2026 (Agenda Item 9.a) and directed staff to return with reduction scenarios at five percent and ten percent showing the effect of each reduction on service delivery and on staffing. At the same meeting the Commission set the maximum millage rate for FY 2027 at 6.2397 mills.

The budget was presented that evening as informational, with estimated General Fund revenue of $25,963,238 and expenditure of $25,932,051, a preliminary surplus of $31,187. That report stated that personnel expenditures were still being reconciled with Human Resources and that transfers, loan payments, insurance and non-departmental costs had not yet been reviewed.

The City Manager further committed to returning in August with the reserves, the interfund transfers and the debt service fully developed, and with finalized personnel projections. That work is complete and is reflected in this report, in the accompanying presentation and in the department detail provided as back-up

PROJECT ANALYSIS

Where the budget stands: Estimated General Fund revenue for FY 2027 is $16,528,959 and estimated expenditure is $20,546,040, resulting in a projected gap of $4,017,081. This preliminary projection incorporates the department ten percent decrement submissions and the Police Department's five percent decrement submission. Additional recommended reductions total $2,262,088, which brings the remaining gap to $1,754,994. That figure includes $1,575,030 of administrative cost reimbursement from the other funds, which is tentative because the CRA, Utilities and Sanitation budgets are not final. All figures in this report are estimates and will be finalized before the first public hearing.

The following table provides an overview of the General Fund gap specifically.

General Fund, FY 2027	Amount
Estimated revenue	$16,528,959
Estimated expenditure	$20,546,040
Projected gap	**($4,017,081)**
Additional recommended reductions	+$2,262,088
Remaining gap	**($1,754,994)**

The change in how the budget is presented: The City Manager requested a line-by-line review of the FY 2026 adopted and amended budgets to determine the basis and accuracy of the budget data. That review yielded the following issues:

- General Fund reserves were recognized on the revenue side but were appropriated at lower levels on the expenditure side, which indicates that reserves were being used to fund recurring expenditures. For FY 2026 specifically, the budget brought in $4,480,772 of prior year cash forward, the fund balance for the General Fund, as a revenue line, and set aside $ $2,359,422 on the expenditure side. The difference, $2,121,350, was use for recurring General Fund operating expenditures.

- The balance carried forward was never tied to the audited fund balance classifications. Three lines draw on the unassigned pool: Operating Cash $4,480,772, Insurance Contingency $624,444 and Red Light Camera $49,988, totaling $5,155,204 against an audited unassigned balance of $4,339,458 at September 30, 2025. All three are unrestricted, so the budget brought forward $815,746 more than the unassigned balance held. The Operating Cash line alone has been carried at the same $4,480,772 since the FY 2025 adopted budget. The restricted and committed lines run the other way, brought forward at $329,902 and $91,375 against audited balances of $616,592 and $213,055. While this information may not have been available when the budget was adopted, the estimates should have been updated via a budget amendment once the audit was completed.

- Loan proceeds were appropriated on the revenue budget without supporting documentation. For FY 2026, this specifically represents $1 million in loan proceeds for which staff is unable to find records for. The FY 2027 budget removes revenue estimates that are not substantiated or expected to be received in FY 2027.

- Interfund transfers for which no documented basis could be established were not included in the FY 2027 budget estimates.

- Forfeiture proceeds were appropriated as part of the initial budget adoption. Section 932.7055(9), Florida Statutes provides that neither the law enforcement agency nor the entity having budgetary control over it shall anticipate future forfeitures or proceeds in the adoption and approval of the budget. Section 932.7055(5)(b) provides that the funds may be expended only upon request by the chief of police to the governing body, accompanied by a written certification that the request complies with the statute, and only upon appropriation by the governing body. The funds may not be a source of revenue to meet the normal operating needs of the law enforcement agency, and an agency acquiring at least $15,000 in a fiscal year must expend or donate no less than twenty-five percent of those proceeds on drug treatment, drug abuse education, drug prevention, crime prevention, safe neighborhood or school resource officer programs. Funds already on hand may be shown in the fund's reserve or fund balance, but not as anticipated revenue or as amounts appropriated to spending lines. The FY 2027 budget carries no forfeiture appropriation, and forfeiture expenditures will be brought forward by budget amendment on the certification the statute requires.

- Debt service was not fully or correctly appropriated. The golf equipment leases were budgeted as an operating rental at $78,048 rather than as debt service, against lease payments of $102,548 in FY 2025. The Streets share of the Public Works building loan carried no appropriation at all in FY 2026, on either principal or interest, although interest of $11,533 was paid in FY 2025; the other four shares of that same loan were budgeted. Additionally, interest for a state revolving fund loan was being paid from the principal account. All three are corrected for FY 2027, and every loan now appears on the debt service schedule at its own principal and interest accounts.

The budget by fund: The following table shows estimated revenue, estimated expenditure and the resulting surplus or deficit for each fund. The Better Place Plan and the ARPA Fund are shown as pending. Their FY 2027 budgets are still being developed with staff. The CRA, Utilities and Sanitation funds are shown as tentative because their budgets are not final.

Fund	Estimated Revenue	Estimated Expenditure	Estimated Surplus / (Deficit)
Airport	$4,102,406	$4,191,294	($88,888)
ARPA	Pending	Pending	Pending
Better Place Plan	Pending	Pending	Pending
CRA / Tax Increment (tentative – budget not finalized)	$1,183,985	$128,150	+$1,055,836
General Fund	$16,528,959	$20,546,040	($4,017,081)
Golf Course	$148,209	$267,447	($119,238)
Sanitation (tentative – budget not finalized)	$3,775,240	$3,167,178	+$608,062
Utilities (tentative – budget not finalized)	$19,563,336	$21,903,165	($2,339,829)
All funds (tentative – budget not finalized)	**$45,302,135**	**$50,203,273**	**($4,901,138)**

General Fund revenue by category: The following table shows the General Fund by major revenue category and where the variances exist for each. The first six categories are the City's operating revenue. The last two represent the use of fund balance and the interfund transfers and reimbursements.

Revenue category	FY 2026 Adopted	FY 2027 CM Rec	Change
Taxes	$7,143,845	$7,238,283	+$94,438
Licenses, Permits & Fees	$4,446,151	$4,428,271	($17,880)
Intergovernmental	$1,799,384	$1,834,830	+$35,446
Charges for Services	$221,456	$221,456	$0
Fines & Forfeitures	$211,503	$165,343	($46,160)
Miscellaneous	$1,641,661	$1,706,661	+$65,000
Other Sources / Transfers	$4,828,035	$934,115	($3,893,920)
Fund Balance / Other	$5,576,765	$0	($5,576,765)
Total General Fund	**$25,868,800**	**$16,528,959**	**($9,339,841)**

Reduction scenarios at five and ten percent: Every General Fund department submitted both scenarios, with one exception. Section 166.241, Florida Statutes limits the reduction of a municipal law enforcement budget to five percent of the prior year operating budget, so the Police Department carries no ten percent scenario. Each target is a percentage of the department's FY 2026 adopted budget, taken on operating and capital and on current authorized positions. The current FY 2027 recommendation applies the ten percent scenario to all departments and the five percent scenario to the Police Department. Where a department had already reduced an expenditure line in its July 14 submission, the appropriation for that line was reviewed and adjusted. The full line-by-line detail for every department is provided in the back-up to this staff report (Back-up Item #3 - FY 2027 Department Detail).

Department	5% submitted	10% submitted	Target met
City Attorney	$12,990	$19,700	Not Met
City Clerk	$8,352	$16,703	Met
City Manager	$91,761	$127,864	Met
Code Enforcement	$25,000	$33,900	Met
Commission	$26,133	$52,266	Met
Community Affairs	$66,000	$114,850	Met
Finance	$42,294	$86,564	Met

Fire	$221,304	$442,608	Met
Human Resources	$21,278	$42,556	Met
Non-Departmental	$9,545	$19,090	Met
Planning	$173,000	$177,100	Met
Police	$289,727	Not permitted	Met
Public Works	$219,913	$484,827	Met
Total, all departments	**$1,207,297**	**$1,618,029**	

Authorized position levels and personnel: Personnel is projected position by position rather than by applying a percentage to the prior year, with each position reflecting current salary, step, fringe and fund allocation. The projection totals $18,052,863 across 191.0 positions and 188.8 full-time equivalents, of which 18.5 are vacant across all funds. The estimated FY 2027 personnel budget is $17,808,118, and it includes the elimination of 3.0 full-time equivalents (from the ten percent decrements), a reduction of $244,746 already applied.

Department	Funded FTE	Filled	Vacant
Airport	6.5	5.0	1.5
City Attorney	1.0	0.0	1.0
City Clerk	1.0	1.0	0.0
City Manager	4.3	1.3	3.0
Code Enforcement	3.0	3.0	0.0
Commission	6.0	5.0	1.0
Community Affairs	5.5	5.5	0.0
CRA	1.0	1.0	0.0
Finance	6.0	5.0	1.0
Fire	29.0	27.0	2.0
Human Resources	3.0	3.0	0.0
Planning	5.0	4.0	1.0
Police	46.5	45.5	1.0
Public Works	71.0	64.0	7.0

Total	**188.8**	**170.3**	**18.5**

After the ten percent decrement scenarios were built in, the gap decreased to $4,017,081, still a significant amount to close. The City Manager then selected additional vacant positions to eliminate and requested additional position eliminations from the departments. The following table provides an overview of all the positions being recommended for elimination as a result of those additional decisions. Five positions are filled. The Reduction in Force Plan has been communicated to the positions affected and is necessary to address the revenue shortfalls projected for FY 2027.

Department	Position	Status	Amount
City Attorney	City Attorney	Vacant	$230,268
City Manager	Public Information Officer	Vacant	$88,110
Commission	Commissioners Admin Assistant	Vacant	$76,077
Community Affairs	Culture Arts Coordinator	Filled	$52,770
Finance	Financial Services Supervisor	Filled	$124,764
Finance	Procurement Specialist	Filled	$87,274
Fire	Administrative Assistant I	Filled	$74,652
Human Resources	Human Resources Coordinator	Filled	$86,894
Planning	Senior Planner	Vacant	$107,035
Police	Animal Control Operator	Vacant	$61,531
Public Works	Parks Laborer	Vacant	$51,829
Public Works	Streets Equipment Operator	Vacant	$52,889
Total, 12.0 full-time equivalents			**$1,094,093**

Reserves, Interfund Transfers, Debt Service and Administrative Expenses

- Reserves: The audited General Fund position at September 30, 2025 was $616,592 restricted, $213,055 committed and $4,339,458 unassigned. Only the unassigned balance is available for appropriation, and it is projected to be substantially lower at the close of FY 2026. Staff recommends that a written fund balance and reserve policy setting a minimum balance, limiting the use of reserves to explicit Commission action, and requiring the balance carried forward to be re-derived from the audit each year.

- Interfund transfers: Each interfund transfer is now stated as a matched pair identifying the paying fund, the receiving fund and the documented basis for the amount, and total transfers out equal total transfers in citywide. The administrative cost allocation, which charges each fund its share of central administration, totals $2,990,701 citywide and returns $1,766,736 to the General Fund. That reimbursement falls to $1,575,030 once the additional position eliminations are added, as this reduces the pooled amount to distribute.

- Administrative fees: Central administration serves every department across all funds. The Central administration pool is comprised of the Commission, the City Manager's Office including information technology and public information, the City Clerk, Finance, Human Resources and the City Attorney. The current pool budget totals $2,990,701 for FY 2027. That pool is divided by the combined operating expenditure of the funds it serves, $50,203,273, producing an effective overhead rate of 5.96 percent. Each fund is then charged that rate against it’s operating budget. The Better Place Plan and the ARPA Fund are excluded from the base because they are grant and project funds. On that basis, the General Fund is estimated to be reimbursed $1,766,736 by the other funds:
    - Utilities - $1,304,812 (tentative – budget not finalized)
    - Airport - $249,683
    - Sanitation - $188,675 (tentative – budget not finalized)
    - Golf Course - $15,932
    - CRA - $7,634 (tentative – budget not finalized)

  The General Fund's share, $1,223,965, is calculated but not charged back. Three of the funds that pay the allocation, the CRA, Utilities and Sanitation, do not have final budgets. They are just over half of the base the rate is applied to, so the reimbursement stated here will change when those budgets are complete.

- Debt service: Debt service is built against the schedule the Finance Department provided on August 17, 2026 and totals $2,028,520 citywide, of which $424,765 is to be paid from the General Fund.

Items that remain open: Three items are not yet resolved and will be brought forward before the first public hearing: the Better Place Fund, grants, and capital projects. The FY 2027 grant schedule is being validated with staff. Carryforward amounts, being FY 2026 appropriations carried into FY 2027, and anticipated completion dates for capital projects are being confirmed with staff. The FY 2027 budget for the Better Place Plan is being developed with staff.

Staff Recommendation

Staff recommends that the City Commission receive this update and provide direction on the City Manager's preliminary recommendation, which applies the ten percent reduction scenarios across General Fund departments, takes additional operating reductions above those scenarios, eliminates twelve positions totaling 12.0 full-time equivalents, and eliminates the City Attorney position and provides $150,000 for contracted legal services in its place.

ATTACHMENTS

1.	FY27 Budget Presentation - August 26, 2026 Budget Workshop
2.	FY27 General Fund Decrement Analysis - 5 and 10 Percent
3.	FY27 Department Detail

FY 2027 Budget

Budget Workshop · City Commission · August 26, 2026

City Manager’s Office · Cynthia W. Curry
Interim City Manager · August 2026

Purpose of Tonight’s Discussion

- Update the Commission on where the **budget development process** stands.
- Present a **preliminary City Manager recommendation** for the General Fund.
- Take direction on the items that remain open.

Date	What happens
Tonight, August 26	Workshop. Preliminary recommendation and direction. No adoption.
September 10	First public hearing. The millage rate is set.
September 24	Second and final public hearing. The budget is adopted.

Where We Left Off on July 23

- Departments submitted their Fiscal Year 2027 budget requests on **July 14**, a mix of increases and reductions, and the Commission reviewed that list.
- The Commission directed staff to return with **five percent and ten percent decrement scenarios**, showing what each reduction means for service and for staffing.
- The Commission set the maximum millage rate for FY 2027 at **6.2397** mills.
- The budget was presented as **informational**, with estimated General Fund revenue of **$25,963,238**, expenditure of **$25,932,051** and a preliminary surplus of **$31,187**. Personnel was still being reconciled, and transfers, loan payments, insurance and non-departmental costs had not yet been reviewed.
- The City Manager committed to returning in August with the reserves, the interfund transfers and the debt service fully developed.

What Has Happened Since

- **Revenue and expenditure detail were developed line by line** across every fund.
- **The reserves, the interfund transfers, the administrative cost allocation and the debt service were fully developed**, as committed on July 23.
- **Personnel projections were finalized** against the position roster.
- **The five percent and ten percent decrement scenarios were built**, department by department.

Reduction Scenarios · Five and Ten Percent

Department	5% Target	5% Submitted	5%	10% Target	10% Submitted	10%
City Attorney	$12,990	$12,990	Met	$25,980	$19,700	Not met
City Clerk	$8,352	$8,352	Met	$16,703	$16,703	Met
City Manager	$63,932	$91,761	Met	$127,864	$127,864	Met
Code Enforcement	$16,750	$25,000	Met	$33,499	$33,900	Met
Commission	$26,133	$26,133	Met	$52,266	$52,266	Met
Community Affairs	$49,843	$66,000	Met	$99,685	$114,850	Met
Finance	$38,452	$42,294	Met	$76,903	$86,564	Met
Fire	$221,304	$221,304	Met	$442,608	$442,608	Met
Human Resources	$21,278	$21,278	Met	$42,556	$42,556	Met
Non-Departmental	$9,545	$9,545	Met	$19,090	$19,090	Met
Planning	$37,434	$173,000	Met	$74,869	$177,100	Met
Police	$289,727	$289,727	Met	Not permitted	Not permitted	n/a
Public Works	$219,913	$219,913	Met	$439,827	$484,827	Met
Total, all departments	**$1,015,653**	**$1,207,297**		**$1,451,850**	**$1,618,029**	

- Each target is a percentage of the department's FY 2026 adopted budget, taken on operating and capital and on current authorized positions. Debt service, transfers and reserves are outside the base.
- The Police Department carries no ten percent scenario. Section 166.241, Florida Statutes limits the reduction of a law enforcement budget to five percent of the prior year operating budget.
- The City Attorney cannot reach ten percent without reducing personnel. The department has 1.0 full-time equivalent.

Where the Budget Stands

$16,528,959
General Fund revenue

$20,546,040
General Fund expenditure

$4,017,081
Gap

General Fund	Amount
Revenue	$16,528,959
Expenditure	$20,546,040
Gap	**($4,017,081)**
Reductions decided, not yet in the model	+$2,262,088
Remaining gap	**($1,754,994)**

- **Tentative.** The **CRA**, **Utilities** and **Sanitation** budgets are not final. They are just over half of the base the rate is applied to, so this reimbursement will change.

How We Are Addressing It

The City Manager's preliminary recommendation has four parts.

Recommendation	What it does
Apply the ten percent reductions	Across every General Fund department, on operating and capital only
Additional operating reductions	Above the ten percent scenarios, where the department submissions allowed
Reduction in force	Filled and vacant positions removed from the Fiscal Year 2027 budget
Contract legal services	The City Attorney position is eliminated and legal services are contracted

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FY 2027 BUDGET DEVELOPMENT · AUGUST 26, 2026

The Numbers

All funds, then the General Fund. Revenue, expenditure and authorized position levels.

All Funds Revenue by Major Category

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 CM Rec	Change $	Change %
Taxes	$8,498,763	$8,549,470	$9,724,585	$9,724,585	$8,422,268	($1,302,317)	-13.4%
Licenses, Permits & Fees	$3,395,129	$3,367,208	$4,446,151	$4,446,151	$4,428,271	($17,880)	-0.4%
Intergovernmental	$2,313,179	$2,845,375	$17,055,426	$16,892,106	$2,164,273	($14,891,153)	-87.3%
Charges for Services	$13,140,616	$10,984,441	$14,331,022	$14,471,022	$14,330,425	($597)	-0.0%
Fines & Forfeitures	$137,980	$210,024	$211,503	$211,503	$165,343	($46,160)	-21.8%
Miscellaneous	$2,219,934	$1,641,376	$2,340,268	$2,391,068	$2,453,121	+$112,853	+4.8%
Other Sources / Transfers	$8,477,450	$6,533,142	$21,795,398	$23,676,107	$13,338,434	($8,456,964)	-38.8%
Fund Balance / Other	$0	$1,307,007	$15,687,963	$15,687,963	$0	($15,687,963)	-100.0%
Total	**$38,183,051**	**$35,438,043**	**$85,592,316**	**$87,500,505**	**$45,302,135**	**($40,290,181)**	**-47.1%**

- The **Better Place Plan** and the **ARPA Fund** are still being developed and are not included above.

All Funds Revenue by Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 CM Rec	Change $	Change %
Airport Fund	$2,334,883	$2,182,658	$4,329,695	$4,705,413	$4,102,406	($227,289)	-5.2%
ARPA Fund TBD	$441,659	$285,435	$1,283,471	$1,283,471	TBD	–	–
Better Place Plan TBD	$2,061,210	$3,419,639	$19,351,008	$19,471,008	TBD	–	–
CRA / TIF	$819,421	$931,104	$2,814,774	$2,814,774	$1,183,985	($1,630,789)	-57.9%
General Fund	$15,300,542	$15,250,524	$25,868,800	$27,269,698	$16,528,959	($9,339,841)	-36.1%
Golf Course Fund	$176,021	$105,174	$185,679	$185,679	$148,209	($37,470)	-20.2%
Sanitation Fund	$3,629,500	$3,035,493	$4,135,597	$4,147,171	$3,775,240	($360,357)	-8.7%
Utilities Fund	$13,419,815	$10,228,016	$27,623,292	$27,623,291	$19,563,336	($8,059,956)	-29.2%
Total	**$38,183,051**	**$35,438,043**	**$85,592,316**	**$87,500,505**	**$45,302,135**	**($40,290,181)**	**-47.1%**

- **Tentative.** The **CRA**, **Utilities** and **Sanitation** budgets are not final.

All Funds Expenditure by Major Category

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 CM Rec	Change $	Change %
Personnel Services	$13,790,916	$13,301,544	$18,262,385	$18,229,939	$18,409,519	**+$147,134**	**+0.8%**
Operating	$10,185,643	$7,000,471	$9,618,025	$9,964,964	$8,678,066	**($939,959)**	**-9.8%**
Capital Outlay	$2,189,575	$7,356,073	$16,286,483	$17,705,263	$8,267,623	**($8,018,860)**	**-49.2%**
Capital / Grants	$1,555,585	$3,548,017	$25,881,933	$26,095,151	$11,413,427	**($14,468,506)**	**-55.9%**
Debt Service	$640,936	$1,473,969	$2,536,054	$2,489,529	$2,078,520	**($457,534)**	**-18.0%**
Transfers / Reserves	$2,967,689	$3,181,679	$13,007,440	$13,037,383	$1,356,119	**($11,651,321)**	**-89.6%**
Total	**$31,330,344**	**$35,861,753**	**$85,592,320**	**$87,522,229**	**$50,203,273**	**($35,389,047)**	**-41.3%**

- The **Better Place Plan** and the **ARPA Fund** are still being developed and are not included above.

All Funds Expenditure by Department

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 CM Rec	Change $	Change %
Airport	$2,148,090	$2,053,064	$4,329,695	$4,698,437	$4,191,294	($138,401)	-3.2%
City Attorney	$246,435	$217,520	$248,006	$258,006	$225,026	($22,980)	-9.3%
City Clerk	$158,552	$172,020	$167,458	$177,118	$168,831	+$1,373	+0.8%
City Manager	$1,071,526	$667,534	$1,500,557	$1,462,597	$1,169,484	($331,073)	-22.1%
Code Enforcement	$242,237	$245,305	$331,346	$331,346	$298,065	($33,281)	-10.0%
Commission	$365,576	$393,439	$561,464	$570,804	$388,726	($172,738)	-30.8%
Community Affairs	$555,988	$516,071	$946,377	$977,802	$807,335	($139,042)	-14.7%
CRA	$248,115	$326,107	$2,814,776	$2,814,774	$128,150	($2,686,626)	-95.4%
Finance	$619,626	$493,928	$687,768	$687,768	$639,562	($48,206)	-7.0%
Fire	$3,195,911	$3,382,997	$5,068,803	$6,490,474	$4,180,844	($887,959)	-17.5%
Human Resources	$202,236	$208,676	$433,223	$460,222	$399,072	($34,151)	-7.9%
Non-Departmental	$6,082,463	$7,643,003	$31,533,906	$31,763,906	$2,271,680	($29,262,226)	-92.8%
Planning	$350,251	$417,795	$730,660	$730,660	$518,210	($212,450)	-29.1%
Police	$5,000,028	$5,094,674	$5,794,531	$5,789,491	$5,967,988	+$173,457	+3.0%
Public Works	$10,843,310	$14,029,620	$30,443,750	$30,308,824	$28,849,008	($1,594,742)	-5.2%
Total	**$31,330,344**	**$35,861,753**	**$85,592,320**	**$87,522,229**	**$50,203,273**	**($35,389,047)**	**-41.3%**

- **Tentative.** The **CRA**, **Utilities** and **Sanitation** budgets are not final.

General Fund Revenue by Major Category

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 CM Rec	Change $	Change %
Taxes	$6,332,549	$6,259,002	$7,143,845	$7,143,845	$7,238,283	+$94,438	+1.3%
Licenses, Permits & Fees	$3,395,129	$3,367,208	$4,446,151	$4,446,151	$4,428,271	($17,880)	-0.4%
Intergovernmental	$1,157,103	$1,650,625	$1,799,384	$1,799,384	$1,834,830	+$35,446	+2.0%
Charges for Services	$370,635	$155,897	$221,456	$221,456	$221,456	$0	–
Fines & Forfeitures	$137,980	$210,024	$211,503	$211,503	$165,343	($46,160)	-21.8%
Miscellaneous	$1,566,677	$1,076,317	$1,641,661	$1,655,888	$1,706,661	+$65,000	+4.0%
Other Sources / Transfers	$2,340,469	$2,531,451	$4,828,035	$6,214,706	$934,115	($3,893,920)	-80.7%
Fund Balance / Other	$0	$0	$5,576,765	$5,576,765	$0	($5,576,765)	-100.0%
Total	**$15,300,542**	**$15,250,524**	**$25,868,800**	**$27,269,698**	**$16,528,959**	**($9,339,841)**	**-36.1%**

Revenue Adjustments and Findings

Adjustment	Amount	What it is
Balance forward removed	$5,576,765	Thirteen lines, no longer carried forward automatically at a figure that was never re-derived.
Administrative cost allocation removed	$2,169,468	Returns as revenue at $1,575,030 once the reduction in force is final.
Loan proceeds removed	$1,000,000	One-time in Fiscal Year 2026. Not recurring revenue.
Interfund transfers, net	$724,452	Transfers without a documented basis were removed.
All other revenue, net	+$130,844	Taxes, licences and permits, intergovernmental, charges, fines and miscellaneous.

- **Tentative.** The **CRA**, **Utilities** and **Sanitation** budgets are not final. They are just over half of the base the rate is applied to, so this reimbursement will change.

General Fund Expenditure by Major Category

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 CM Rec	Change $	Change %
Personnel Services	$9,473,138	$9,294,844	$13,262,633	$13,231,648	$13,085,218	**($177,415)**	**-1.3%**
Operating	$3,730,206	$3,635,438	$5,023,246	$4,997,705	$4,371,607	**($651,639)**	**-13.0%**
Capital Outlay	$1,394,064	$1,177,163	$2,853,721	$4,383,867	$2,524,051	**($329,670)**	**-11.6%**
Capital / Grants	$119,859	$405,641	$120,016	$122,516	$44,266	**($75,750)**	**-63.1%**
Debt Service	$355,235	$401,979	$679,069	$632,544	$424,765	**($254,304)**	**-37.4%**
Transfers / Reserves	$377,142	$394,845	$3,930,118	$3,930,118	$96,134	**($3,833,984)**	**-97.6%**
Total	**$15,449,644**	**$15,309,910**	**$25,868,803**	**$27,298,398**	**$20,546,040**	**($5,322,763)**	**-20.6%**

General Fund Expenditure by Department

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 CM Rec	Change $	Change %
City Attorney	$246,435	$217,520	$248,006	$258,006	$225,026	($22,980)	-9.3%
City Clerk	$158,552	$172,020	$167,458	$177,118	$168,831	+$1,373	+0.8%
City Manager	$1,071,526	$667,534	$1,500,557	$1,462,597	$1,169,484	($331,073)	-22.1%
Code Enforcement	$242,237	$245,305	$331,346	$331,346	$298,065	($33,281)	-10.0%
Commission	$365,576	$393,439	$561,464	$570,804	$388,726	($172,738)	-30.8%
Community Affairs	$555,988	$516,071	$946,377	$977,802	$807,335	($139,042)	-14.7%
Finance	$619,626	$493,928	$687,768	$687,768	$639,562	($48,206)	-7.0%
Fire	$3,195,911	$3,382,997	$5,068,803	$6,490,474	$4,180,844	($887,959)	-17.5%
Human Resources	$202,236	$208,676	$433,223	$460,222	$399,072	($34,151)	-7.9%
Non-Departmental	$1,307,680	$1,294,177	$4,983,885	$4,973,885	$1,063,415	($3,920,470)	-78.7%
Planning	$350,251	$417,795	$730,660	$730,660	$518,210	($212,450)	-29.1%
Police	$5,000,028	$5,094,674	$5,794,531	$5,789,491	$5,967,988	+$173,457	+3.0%
Public Works	$2,133,598	$2,205,774	$4,414,725	$4,388,225	$4,719,483	+$304,758	+6.9%
Total	**$15,449,644**	**$15,309,910**	**$25,868,803**	**$27,298,398**	**$20,546,040**	**($5,322,763)**	**-20.6%**

Personnel Projection

Personnel is projected position by position, not by applying a percentage to last year's budget. Each position carries its own salary, its own fringe and its own fund split, and the projection is locked for this recommendation.

Step	What it does
Position roster	Every authorized position, its department, division, fund and full-time equivalent
Salary and step	Each position priced at its own rate, hours and pay grade
Fringe	Pension, insurance, taxes and workers compensation applied per position
Fund allocation	Split-funded positions charged to each fund in its proportion

The projection totals **$18,052,863** citywide across **191 positions** and **188.8 full-time equivalents**. The General Fund budget carries **$17,808,118**, which is the projection less the position reductions already applied.

Authorized Position Levels

All funds and the General Fund.

Department	All Funds FTE	Filled FTE	Vacant FTE	General Fund Positions	General Fund FTE
Airport	6.5	5.0	1.5	0	0.0
City Attorney	1.0	0.0	1.0	1	1.0
City Clerk	1.0	1.0	0.0	1	1.0
City Manager	4.3	1.3	3.0	5	4.3
Code Enforcement	3.0	3.0	0.0	3	3.0
Commission	6.0	5.0	1.0	6	6.0
Community Affairs	5.5	5.5	0.0	6	5.5
CRA	1.0	1.0	0.0	0	0.0
Finance	6.0	5.0	1.0	6	6.0
Fire	29.0	27.0	2.0	29	29.0
Human Resources	3.0	3.0	0.0	3	3.0
Planning	5.0	4.0	1.0	5	5.0
Police	46.5	45.5	1.0	47	46.5
Public Works	71.0	64.0	7.0	16	16.0
Total	**188.8**	**170.3**	**18.5**	**128**	**126.3**

02

FY 2027 BUDGET DEVELOPMENT · AUGUST 26, 2026

Reserves, Transfers and Debt

The items the City Manager committed on July 23 to develop before returning.

Interfund Transfers

An interfund transfer moves money from the fund that collects it to the fund that spends it. Each one is now stated as a matched pair, with the paying fund, the receiving fund and the basis for the amount.

- Transfers without a documented basis were removed rather than carried forward.
- Project funding stays in the fund that owns the project.
- Total transfers out equal total transfers in citywide.

Transfer	Purpose	FY 2027
General Fund to Airport	Share of non-aeronautical rental revenue	$27,443
Golf to General Fund	Contractual revenue share under the franchise licence agreement	$60,000
Sanitation to General Fund	Franchise fee, seven percent of sanitation charges for services	$253,748
Utilities to Airport	Share of non-aeronautical rental revenue	$78,761
Utilities to General Fund	Franchise fee, seven percent of utility charges for services	$620,367
Total		**$1,040,319**

Administrative Cost Allocation

Central administration serves every fund. The cost of the Commission, the City Manager, the City Clerk, Finance, Human Resources and the City Attorney is pooled and charged back to each fund in proportion to its operating expenditure. The pool totals **$2,990,701**.

Fund	Administrative charge
Airport Fund	$249,683
CRA / TIF	$7,634
Golf Course Fund	$15,932
Sanitation Fund	$188,675
Utilities Fund	$1,304,812
Reimbursed to the General Fund	**$1,766,736**

- **Tentative.** The **CRA**, **Utilities** and **Sanitation** budgets are not final. They are just over half of the base the rate is applied to, so this reimbursement will change.

Debt Service

Loan	Fund	FY 2027 payment
2010A REFI	Utilities	$367,015
2020 N 3rd CRA CenterState	General Fund	$20,877
Ameris 2024 Vehicles	Sanitation / General Fund	$265,844
E-Z-GO fleet lease (new)	Golf Course	$70,308
Fire Engine Loan (new)	General Fund	$45,145
Huntington	Golf Course	$19,512
John Deere / Beard Equip	Golf Course	$84,213
Police Vehicle Lease (SouthState)	General Fund	$106,767
SRF DW540220	Utilities	$495,068
SRF Loan DW 5419010	Utilities	$284,953
SRF WW540230	Utilities	$24,772
Truist PW Facility	General Fund / Utilities / Sanitation	$244,046
Total		**$2,028,520**

Reserves

The FY 2026 budget brought **$4,480,772** of fund balance in the General Fund forward as a revenue line and set aside **$2,359,422** on the expenditure side. The difference, **$2,121,350**, was used for recurring General Fund operating expenditure.

General Fund position at September 30, 2025	Amount	Available to appropriate
Nonspendable	$141,160	No
Restricted	$616,592	Only for its stated purpose
Committed	$213,055	Only for its stated purpose
Unassigned	**$4,339,458**	**Yes**

Fund Balance and Reserve Policy

The policy below restores a standard the City has applied before. The Fiscal Year 2023-24 budget files used a seventeen percent reserve rule.

Provision	What it requires
Minimum balance	Two months of General Fund operating expenditure, approximately seventeen percent
Use of reserves	Emergencies and one-time items only, by explicit Commission action
Replenishment	Restored within three years of any draw
Annual re-derivation	The balance carried forward is re-derived from the audited financial report each year

Fund Balance Projection

The spendable balance of each fund, from the audited position at the close of Fiscal Year 2025 through the projected close of Fiscal Year 2027.

Fund	FY 2025 Spendable	FY 2026 Revenue Projection	FY 2026 Expenditure Projection	FY 2026 Year End Projection	FY 2027 Revenue Projection	FY 2027 Expenditure Projection	FY 2027 Year End Projection
Airport Fund	($693,459)	$4,533,393	$4,678,410	($838,476)	$4,102,406	$4,191,294	($927,364)
ARPA Fund TBD	($4,881)	$1,283,471	$1,283,471	($4,881)	TBD	TBD	TBD
Better Place Plan TBD	$0	$18,014,494	$19,471,008	($1,456,514)	TBD	TBD	TBD
CRA / TIF	$0	$1,115,081	$2,814,774	($1,699,693)	$1,183,985	$128,150	($643,857)
General Fund	$4,339,458	$21,724,183	$23,837,328	$2,226,313	$16,528,959	$20,546,040	($1,790,768)
Golf Course Fund	($187,390)	$185,679	$185,679	($187,390)	$148,209	$267,447	($306,628)
Sanitation Fund	$2,557,360	$3,786,814	$4,022,734	$2,321,440	$3,775,240	$3,167,178	$2,929,502
Utilities Fund	$4,323,280	$21,200,677	$25,694,624	($170,667)	$19,563,336	$21,903,165	($2,510,496)
Total	**$10,334,368**	**$71,843,792**	**$81,988,028**	**$190,132**	**$45,302,135**	**$50,203,273**	**($4,711,006)**

- **Tentative.** The **CRA**, **Utilities** and **Sanitation** budgets are not final.

03

FY 2027 BUDGET DEVELOPMENT · AUGUST 26, 2026

The Recommendation

What the City Manager recommends, what remains open, and the direction needed tonight.

The City Manager’s Recommendation

Every element below is reflected line by line in the department detail.

Recommendation	Effect on the General Fund gap
Apply the ten percent reductions across every department	Operating and capital only
Additional operating reductions above the ten percent scenarios	Where the submissions allowed
Reduction in force, 12 positions, 12.0 full-time equivalents	$1,094,093
of which already in the recommendation	($250,035)
still to come from the reduction in force	$844,058
Eliminate the City Attorney position, contract legal services	$150,000 added back
Charge the administrative cost allocation to the other funds	$1,575,030
Remaining gap after everything currently decided	**($1,754,994)**

- **Tentative.** The **CRA**, **Utilities** and **Sanitation** budgets are not final. They are just over half of the base the rate is applied to, so this reimbursement will change.

Reduction in Force Plan

Department	Title	Status	Amount
City Attorney	City Attorney	Vacant	$230,268
City Manager	Public Information Officer	Vacant	$88,110
Commission	Commissioners Admin Assistant	Vacant	$76,077
Community Affairs	Culture Arts Coordinator	Filled	$52,770
Finance	Financial Services Supervisor	Filled	$124,764
Finance	Procurement Specialist	Filled	$87,274
Fire	Administrative Assistant I	Filled	$74,652
Human Resources	Human Resources Coordinator	Filled	$86,894
Planning	Senior Planner	Vacant	$107,035
Police	Animal Control Operator	Vacant	$61,531
Public Works	Parks Laborer	Vacant	$51,829
Public Works	Streets Equipment Operator	Vacant	$52,889
Total · 12.0 full-time equivalents			**$1,094,093**

The Reduction in Force Plan has been communicated to the positions affected and is necessary to address the revenue shortfalls projected for FY 2027.

Reading the Department Detail

The department detail carries every General Fund line by department and division.

Column	What it shows
FY 2026 Adopted	The budget the Commission adopted in September 2025
FY 2026 Amended	That budget as amended during the year
FY 2027 CM Rec	The City Manager’s preliminary recommendation
Change	The recommendation against the Fiscal Year 2026 adopted budget

Direction Needed

Direction on the City Manager’s preliminary recommendation, so that a balanced recommended budget can be presented at the first public hearing on September 10.

The Remaining Budget Calendar

September 10 First public hearing. The tentative millage rate and budget are adopted.

September 24 Second and final public hearing. The millage rate and budget are adopted.

October 1 Fiscal Year 2027 begins.

CITY OF PALATKA
Relax. Explore. Repeat.

City Manager's Office

Cynthia W. Curry · Interim City Manager

General Fund Decrement Analysis

Fiscal Year 2027 | Five and Ten Percent Scenarios | Budget Workshop, August 26, 2026

Each General Fund department's reductions, ranked in the order the department would take them, with the FY 2026 adopted amount, the proposed reduction, any full-time equivalent affected, and the department's own statement of the service and program impact. Police is exempt from the ten percent scenario: section 166.241, Florida Statutes limits the reduction to five percent of the prior year operating budget. Estimates are as of August 21, 2026.

CITY MANAGER'S OFFICE | CYNTHIA W. CURRY, INTERIM CITY MANAGER

Summary

- One row for each General Fund department, showing the reducible base, the target at each scenario and the reductions per scenario.
- Police is exempt from the 10% decrement scenario. Section 166.241, Florida Statutes limits the reduction to 5% of the prior year operating budget, so a 10% scenario would exceed the cap and was excluded.
- The City Attorney cannot reach the 10% decrement scenario without impacting personnel. The department has 1.0 FTE.

DEPARTMENT	REDUCIBLE BASE	5% TARGET	5% REDUCTIONS SUBMITTED	5% TARGET MET	# OF DECREMENTS AT 5%	# OF FTE IMPACTED AT 5%	10% TARGET	10% REDUCTIONS SUBMITTED	10% TARGET MET	# OF DECREMENTS AT 10%	# OF FTE IMPACTED AT 10%	STATUS
City Attorney	$259,799	$12,990	$12,990	Met	4	0	$25,980	$19,700	Not Met	5	0	Final. 10% is $6,280 short of target because the next layer impacts personnel.
City Clerk	$167,031	$8,352	$8,352	Met	9	0	$16,703	$16,703	Met	11	0	With Karen Hayes for sign-off
City Manager	$1,278,637	$63,932	$91,761	Met	1	1	$127,864	$127,864	Met	19	1	Final
Code Enforcement	$334,995	$16,750	$25,000	Met	1	0	$33,499	$33,900	Met	5	0	Final
Commission	$522,659	$26,133	$26,133	Met	14	0	$52,266	$52,266	Met	19	0	Final
Community Affairs	$996,851	$49,843	$66,000	Met	9	0	$99,685	$114,850	Met	26	0	Final
Finance	$769,031	$38,452	$42,294	Met	7	0	$76,903	$86,564	Met	1	1	Final
Fire	$4,426,077	$221,304	$221,304	Met	2	0	$442,608	$442,608	Met	9	1	Final
Human Resources	$425,560	$21,278	$21,278	Met	8	0	$42,556	$42,556	Met	14	0	Final
Non-Departmental	$190,900	$9,545	$9,545	Met	5	0	$19,090	$19,090	Met	5	0	Final
Planning	$748,686	$37,434	$173,000	Met	3	0	$74,869	$177,100	Met	8	0	Final
Police	$6,028,771	$289,727	$289,727	Met	4	0	Not permitted	Not permitted	n/a	n/a	n/a	Final. No 10% scenario, s. 166.241, F.S.
Public Works	$4,398,266	$219,913	$219,913	Met	4	0	$439,827	$484,827	Met	3	0	Final
Total, all departments	**$20,547,263**	**$1,015,653**	**$1,207,297**		**71**	**1**	**$1,451,850**	**$1,618,029**		**125**	**3**	
								$1,907,756				

5% Reduction

- The table lists by department: 1) the ranked reductions at 5% and 2) the service/program impact for each reduction.
- Ranks start at one with #1 being the first decrement the department would take.

DEPARTMENT	RANK	GL ACCOUNT	LINE ITEM	CATEGORY	FY26 ADOPTED BUDGET	PROPOSED REDUCTION	FTE	SERVICE AND PROGRAM IMPACT
City Attorney								
	1	001-04-514-3-5280	Operating Supplies	Operating	$1,040	-$1,040	n/a	The line is removed, with no effect on service.
	2	001-04-514-3-3110	FL Bar Intern Exp	Operating	$3,000	-$450	n/a	A partial reduction, leaving $2,550. The Florida Bar intern continues at the lower amount.
	3	001-04-514-3-4020	Schooling/Conference-City Attorney	Operating	$5,200	-$5,200	n/a	The line is removed. The office would carry no funding for continuing legal education or conference travel in FY 2027.
	4	001-04-514-3-5400	Membership, Subscription, Dues	Operating	$6,300	-$6,300	n/a	The line is removed. The office would carry no funding for memberships, subscriptions or dues in FY 2027.
City Clerk								
	1	001-21-512-3-5000	Fines & Fees	Operating	$300	-$300	n/a	The line is removed. It funds a late fee on the Clerk's credit card, which the office does not control.
	2	001-21-512-3-4200	Postage and Freight	Operating	$300	-$300	n/a	The line is removed. Mailing this year has been one legal letter and one public records envelope, and $284.72 of the line is still unspent.
	3	001-21-512-3-5260	Uniforms	Operating	$400	-$400	n/a	The line is removed. The Clerk would purchase her shirts personally.
	4	001-21-512-3-4100	Communications Services	Operating	$520	-$520	n/a	The line is removed and the Clerk would give up her City mobile phone. The line was already under budget by $228.92.
	5	001-21-512-3-5400	Memberships, Subscriptions, Dues	Operating	$1,100	-$550	n/a	A partial reduction, leaving $550. The Clerk would personally cover dues above that amount.
	6	001-21-512-3-5100	Office Supplies	Operating	$600	-$600	n/a	The line is removed. Each department would order and pay for its paper and supplies.
	7	001-21-512-3-4700	Printing and Binding	Operating	$2,500	-$2,500	n/a	The line is removed. It funds the monthly Sassines payment, which would have to move to another department's budget.
	8	001-21-512-3-5280	Operating Supplies	Operating	$5,000	-$2,500	n/a	A partial reduction, leaving $2,500. Each department would order its supplies and the office would work to a tighter budget.
	9	001-21-512-3-4027	Schooling/Conference-City Clerk	Operating	$5,000	-$682	n/a	A partial reduction, leaving $4,318. The Clerk would personally cover training and conference costs above that amount.
City Manager								
	1	Position Control	Public Information Officer (filled)	Personnel	$91,761	-$91,761	-1	The Public Information Officer position will be vacated at the end of August 2026. Media inquiries and all-staff communications would be absorbed by staff in the City Manager's Office, and no negative service impact is expected.

DEPARTMENT	RANK	GL ACCOUNT	LINE ITEM	CATEGORY	FY26 ADOPTED BUDGET	PROPOSED REDUCTION	FTE	SERVICE AND PROGRAM IMPACT
Code Enforcement								
	1	001-19-521-6-6450	Capital Improvement	Capital	$25,000	-$25,000	n/a	The line is removed. The department made the budgeted capital purchase in January 2026, a vehicle, so the money is already spent.
Commission								
	1	001-01-511-3-5100	Office Supplies	Operating	$520	-$260	n/a	A partial reduction, leaving $260, with no effect on service.
	2	001-01-511-3-5260	Uniforms	Operating	$520	-$260	n/a	A partial reduction, leaving $260, with no effect on service.
	3	001-01-511-3-5280	Operating Supplies	Operating	$3,213	-$1,606	n/a	A partial reduction, leaving $1,606.50. Supplies would be ordered to a tighter budget.
	4	001-01-511-3-4907	Mayor's Reception	Operating	$6,000	-$746	n/a	A partial reduction, leaving $5,253.50. The reception continues close to the amount it has been funded at.
	5	001-01-511-3-4100	Communications Services	Operating	$6,000	-$3,000	n/a	A partial reduction, leaving $3,000. Communications for the Commission would be held to the lower amount.
	6	001-01-511-3-5284	Awards/Recognition	Operating	$5,000	-$2,500	n/a	A partial reduction, leaving $2,500. Fewer awards and recognitions would be funded during the year.
	7	001-01-511-3-5400	Memberships, Subscriptions, Dues	Operating	$5,000	-$2,500	n/a	A partial reduction, leaving $2,500. The Commission would need to choose which memberships and subscriptions to keep.
	8	001-01-511-3-4910	NEFLC	Operating	$5,000	-$2,500	n/a	A partial reduction, leaving $2,500. Participation in the Northeast Florida League of Cities would be held to the lower amount.
	9	001-01-511-3-5286	Youth Ambassador Program	Operating	$520	-$260	n/a	A partial reduction, leaving $260. The Youth Ambassador Program would be funded at half of what it carries now.
	10	001-01-511-3-4901	Special Events & Projects - Mayor Correa	Operating	$5,000	-$2,500	n/a	A partial reduction, leaving $2,500. The events and projects funded from this line would be held to half of the current budget.
	11	001-01-511-3-4903	Special Events & Projects - Commissioner Jones	Operating	$5,000	-$2,500	n/a	A partial reduction, leaving $2,500. The events and projects funded from this line would be held to half of the current budget.
	12	001-01-511-3-4904	Special Events & Projects - Commissioner Campbell	Operating	$5,000	-$2,500	n/a	A partial reduction, leaving $2,500. The events and projects funded from this line would be held to half of the current budget.
	13	001-01-511-3-4905	Special Events & Projects - Commissioner Davis	Operating	$5,000	-$2,500	n/a	A partial reduction, leaving $2,500. The events and projects funded from this line would be held to half of the current budget.
	14	001-01-511-3-4906	Special Events & Projects - Commissioner Borom	Operating	$5,000	-$2,500	n/a	A partial reduction, leaving $2,500. The events and projects funded from this line would be held to half of the current budget.

DEPARTMENT	RANK	GL ACCOUNT	LINE ITEM	CATEGORY	FY26 ADOPTED BUDGET	PROPOSED REDUCTION	FTE	SERVICE AND PROGRAM IMPACT
Community Affairs								
	1	001-03-573-3-4910	Special Event - Riverfront	Operating	$35,000	-$10,000	n/a	A partial reduction, leaving $25,000. The department would partner with community organizations to carry part of the cost of riverfront events.
	2	001-40-572-3-4610	Building Maintenance	Operating	$35,000	-$5,000	n/a	A partial reduction, leaving $30,000. The building was renovated last year, so the remaining amount covers the maintenance expected this year.
	3	001-40-572-6-6400	Capital Outlay	Capital	$50,000	-$10,000	n/a	A partial reduction, leaving $40,000. The remaining amount funds $25,000 for the Newtown Museum and $15,000 for partition walls in the multipurpose room.
	4	001-06-572-6-6450	Capital Improvement	Capital	$50,000	-$20,000	n/a	A partial reduction, leaving $30,000. The remaining amount improves the outdoor basketball courts at Jenkins and Hank Bryan.
	5	001-26-579-6-6400	Capital Outlay	Capital	$30,000	-$5,000	n/a	A partial reduction, leaving $25,000. The remaining amount funds the kitchen remodel at Price Martin.
	6	001-06-572-3-4653	Maintenance-Booker Park	Operating	$13,860	-$4,000	n/a	A partial reduction, leaving $9,860. Field service by Agrow Pro at Booker Park would be held to the lower amount.
	7	001-06-572-3-4654	Maintenance-Forrester Field	Operating	$13,860	-$4,000	n/a	A partial reduction, leaving $9,860. Field service by Agrow Pro at Forrester Field would be held to the lower amount.
	8	001-06-572-3-4651	Maintenance-Fred Green Park	Operating	$13,860	-$4,000	n/a	A partial reduction, leaving $9,860. Field service by Agrow Pro at Fred Green Park would be held to the lower amount.
	9	001-06-572-3-4655	Maintenance-Shaw Buck Recreation	Operating	$13,860	-$4,000	n/a	A partial reduction, leaving $9,860. Field service by Agrow Pro at Shaw Buck Recreation would be held to the lower amount.
Finance								
	1	001-22-513-6-6400	Capital Outlay	Capital	$5,000	-$5,000	n/a	The capital outlay line is removed. The computers it would fund cost less than the City's capitalization threshold, so they do not belong in a capital account.
	2	001-22-513-3-4020	Schooling, Conference, Etc	Operating	$7,644	-$6,144	n/a	A partial reduction, leaving $1,500. Travel to schools and conferences is replaced with in-house coursework.
	3	001-22-513-3-4100	Communications Services	Operating	$655	-$200	n/a	A partial reduction, leaving $455. Charges to this line run $37.45 a month, which the remaining budget covers for the year.
	4	001-22-513-3-5260	Uniforms	Operating	$600	-$600	n/a	The line is removed. The charges to it in the last two fiscal years were for staff outside Finance.
	5	001-22-513-1-1400	Overtime	Personnel	$7,000	-$3,500	n/a	Overtime is halved to $3,500. Most of the FY 2026 overtime was in the grants function; process improvements and cross-training across the team, together with flex time, should absorb the workload.
	6	001-22-513-3-3100	Professional Services	Operating	$30,000	-$26,750	n/a	A partial reduction, leaving $3,250. The line has seen little use in recent years.

DEPARTMENT	RANK	GL ACCOUNT	LINE ITEM	CATEGORY	FY26 ADOPTED BUDGET	PROPOSED REDUCTION	FTE	SERVICE AND PROGRAM IMPACT
	7	001-22-513-3-3120	Pre-Employment Expense	Operating	$300	-$100	n/a	A partial reduction, leaving $200. Pre-employment costs could rise if the background check process is expanded.
Fire								
	1	001-08-522-3-4510	Insurance Claims Reimbursable	Operating	$100,000	-$100,000	n/a	Repairs to damaged apparatus and facilities could not begin until the insurance carrier had paid the claim. Equipment would be out of service for the length of the claim rather than the length of the repair.
	2	001-08-522-6-6400	Capital Outlay	Capital	$228,000	-$121,304	n/a	Capital work would be scaled back. The training grounds and burn building improvements and the Main Station bathroom remodel would not proceed in FY 2027.
Human Resources								
	1	001-25-513-6-6400	Capital Outlay	Capital	$8,500	-$8,500	n/a	No capital purchases would be made in FY 2027, with no effect on service.
	2	001-25-513-3-5260	Uniforms	Operating	$300	-$300	n/a	The uniform line is removed, with no effect on service.
	3	001-25-513-3-4400	Rentals and Leases	Operating	$686	-$186	n/a	A partial reduction to rentals and leases, with no effect on service.
	4	001-25-513-3-5100	Office Supplies	Operating	$1,144	-$644	n/a	Staff would need to be more careful about the supplies they use. No change to service.
	5	001-25-513-3-4020	Schooling, Conference, Etc	Operating	$4,576	-$3,376	n/a	Training would move to webinars and other online formats in place of travel to schools and conferences.
	6	001-25-513-3-4800	Advertising	Operating	$8,500	-$3,500	n/a	Recruitment advertising would be reduced, with ADP, the City's human resources information system, used more fully in its place.
	7	001-25-513-3-5500	Wellness Program	Operating	$13,728	-$3,696	n/a	The employee wellness program would continue on a smaller budget, with lower cost gifts and meals.
	8	001-25-513-3-5280	Operating Supplies	Operating	$4,576	-$1,076	n/a	The operating supplies line would be trimmed, with the remainder managed more tightly. No change to service.
Non-Departmental								
	1	001-04-519-3-3100	Professional Services	Operating	$30,000	-$1,500	n/a	A partial reduction, leaving $28,500. The services this line funds would continue at the lower amount.
	2	001-04-519-8-8210	Chamber of Commerce	Capital	$7,500	-$375	n/a	A partial reduction, leaving $7,125. The City's support of the Chamber of Commerce continues at the lower amount.
	3	001-04-519-3-4930	Special Events	Operating	$26,400	-$1,320	n/a	A partial reduction, leaving $25,080. The events this line funds would be held to the lower amount.
	4	001-04-519-3-4940	Special Events - Festivals	Operating	$75,000	-$3,750	n/a	A partial reduction, leaving $71,250. Festival support would be held to the lower amount.

DEPARTMENT	RANK	GL ACCOUNT	LINE ITEM	CATEGORY	FY26 ADOPTED BUDGET	PROPOSED REDUCTION	FTE	SERVICE AND PROGRAM IMPACT
	5	001-04-519-3-3420	Fireworks - Special Events	Operating	$52,000	-$2,600	n/a	A partial reduction, leaving $49,400. The remaining amount covers the fireworks displays at the lower level.
Planning								
	1	001-02-524-3-3100	Professional Services	Operating	$100,000	-$90,000	n/a	The land development regulations project is already appropriated and encumbered, so that work continues. The $10,000 remaining covers plat review by third party surveyors.
	2	001-02-524-8-6402	DEO Community Planning Tech Assist	Capital	$75,000	-$75,000	n/a	One time funding, now removed. The line carried a Department of Commerce grant to prepare the City's Comprehensive Plan 2045, and that work is complete.
	3	001-02-524-3-4810	Legal Advertising	Operating	$14,000	-$8,000	n/a	Advertising costs for public hearings are being charged to applicants. The $6,000 remaining covers City initiated comprehensive plan amendments and rezonings.
Police								
	1	001-07-521-6-6401	Vehicle Purchases	Capital	$100,000	-$100,000	n/a	Vehicle replacement would move to a seven year rotation. Vehicles would be kept in service longer, and the added wear would raise the vehicle maintenance line in later years.
	2	001-07-521-3-5270	Public Safety Scholarship Police	Operating	$20,000	-$10,000	n/a	The Department could sponsor only one candidate through the police academy each year.
	3	001-07-521-3-4650	Range Maintenance	Operating	$1,000	-$384	n/a	Portable toilet service at the firing range would be funded for fewer months of the year.
	4	001-07-521-6-6400	Capital Outlay	Capital	$346,696	-$179,343	n/a	Capital projects and the upgrades to Department buildings and property would not be completed in FY 2027.
Public Works								
	1	001-09-541-6-6431	Paving Road Renovations	Capital	$685,525	-$100,000	n/a	A partial reduction, leaving $585,525. The roads on the north side are being repaved under the northwest and northeast potable water line replacement, so the effect on the paving program is small.
	2	001-09-541-6-6401	Vehicle Purchase	Capital	$45,000	-$45,000	n/a	The line is removed. The department does not need a truck this year.
	3	001-15-572-6-6310	Park Improvement Expense	Capital	$515,000	-$64,913	n/a	A partial reduction, leaving $450,087. The Riverfront and Booker park improvements are complete. The remaining amount covers 12th Street and minor improvements throughout.
	4	001-14-569-3-3440	Tree Removal	Operating	$20,000	-$10,000	n/a	A partial reduction, leaving $10,000. Tree removal would be held to what the smaller amount covers.
			Total, 5% Reduction			-$1,207,297		

10% Reduction

- The table lists by department: 1) the ranked reductions at 10% and 2) the service/program impact for each reduction.
- Ranks start at one with #1 being the first decrement the department would take.
- Police is exempt from the 10% decrement scenario. Section 166.241, Florida Statutes limits the reduction to 5% of the prior year operating budget, so a 10% scenario would exceed the cap and was excluded.
- The City Attorney cannot reach the 10% decrement scenario without impacting personnel. The department has 1.0 FTE.

DEPARTMENT	RANK	GL ACCOUNT	LINE ITEM	CATEGORY	FY26 ADOPTED BUDGET	PROPOSED REDUCTION	FTE	SERVICE AND PROGRAM IMPACT
City Attorney								
	1	001-04-514-3-5280	Operating Supplies	Operating	$1,040	-$1,040	n/a	The line is removed, with no effect on service.
	2	001-04-514-3-3110	FL Bar Intern Exp	Operating	$3,000	-$3,000	n/a	The line is removed. The office would carry no funding for the Florida Bar intern in FY 2027.
	3	001-04-514-3-3100	Professional Services	Operating	$4,160	-$4,160	n/a	The line is removed. The office would carry no funding for outside professional services in FY 2027.
	4	001-04-514-3-4020	Schooling/Conference-City Attorney	Operating	$5,200	-$5,200	n/a	The line is removed. The office would carry no funding for continuing legal education or conference travel in FY 2027.
	5	001-04-514-3-5400	Membership, Subscription, Dues	Operating	$6,300	-$6,300	n/a	The line is removed. The office would carry no funding for memberships, subscriptions or dues in FY 2027.
City Clerk								
	1	001-21-512-3-5000	Fines & Fees	Operating	$300	-$300	n/a	The line is removed. It funds a late fee on the Clerk's credit card, which the office does not control.
	2	001-21-512-3-4200	Postage and Freight	Operating	$300	-$300	n/a	The line is removed. Mailing this year has been one legal letter and one public records envelope, and $284.72 of the line is still unspent.
	3	001-21-512-3-5260	Uniforms	Operating	$400	-$400	n/a	The line is removed. The Clerk would purchase her shirts personally.
	4	001-21-512-3-4100	Communications Services	Operating	$520	-$520	n/a	The line is removed and the Clerk would give up her City mobile phone. The line was already under budget by $228.92.
	5	001-21-512-3-5100	Office Supplies	Operating	$600	-$600	n/a	The line is removed. Each department would order and pay for its paper and supplies.
	6	001-21-512-3-4400	Rentals and Leases	Operating	$2,880	-$880	n/a	A partial reduction, leaving $2,000. The line funds the Canon printer in the hallway and is already short by $173.95.
	7	001-21-512-3-4810	Legal Advertising	Operating	$7,000	-$1,000	n/a	A partial reduction, leaving $6,000. Rates are set by the newspaper, so the office would limit how much it advertises.
	8	001-21-512-3-5400	Memberships, Subscriptions, Dues	Operating	$1,100	-$1,100	n/a	The line is removed. The Clerk would personally cover the cost of memberships, subscriptions and dues.
	9	001-21-512-3-4700	Printing and Binding	Operating	$2,500	-$2,500	n/a	The line is removed. It funds the monthly Sassines payment, which would have to move to another department's budget.

DEPARTMENT	RANK	GL ACCOUNT	LINE ITEM	CATEGORY	FY26 ADOPTED BUDGET	PROPOSED REDUCTION	FTE	SERVICE AND PROGRAM IMPACT
	10	001-21-512-3-5280	Operating Supplies	Operating	$5,000	-$5,000	n/a	The line is removed. Each department would order its supplies, and Commissioners would use laptops or iPads at meetings in place of printed packets.
	11	001-21-512-3-4027	Schooling/Conference-City Clerk	Operating	$5,000	-$4,103	n/a	Nearly the whole line is removed, leaving $897. The Clerk would personally cover the balance of training and conference costs.
City Manager								
	1	Position Control	Public Information Officer (filled)	Personnel	$91,761	-$91,761	-1	The Public Information Officer position will be vacated at the end of August 2026. Media inquiries and all-staff communications would be absorbed by staff in the City Manager's Office, and no negative service impact is expected.
	2	001-20-512-3-3120	Pre-Employment Expense	Operating	$200	-$150	n/a	A partial reduction, leaving $50, with no effect on service.
	3	001-20-512-3-4700	Printing and Binding	Operating	$600	-$450	n/a	A partial reduction, leaving $150. Fewer documents would be printed and bound.
	4	001-20-512-3-5260	Uniforms	Operating	$600	-$450	n/a	A partial reduction, leaving $150, with no effect on service.
	5	001-20-512-3-4200	Postage and Freight	Operating	$832	-$624	n/a	A partial reduction, leaving $208, with no effect on service.
	6	001-17-516-3-4100	Communications Services	Operating	$1,000	-$750	n/a	A partial reduction, leaving $250, with no effect on service.
	7	001-20-512-3-4630	Vehicle Maintenance	Operating	$1,040	-$780	n/a	A partial reduction, leaving $260. Vehicle maintenance would be held to the lower amount.
	8	001-20-512-3-5100	Office Supplies	Operating	$1,200	-$900	n/a	A partial reduction, leaving $300. Supplies would be ordered to a tighter budget.
	9	001-20-512-3-5210	Gas and Lubricants	Operating	$2,080	-$1,560	n/a	A partial reduction, leaving $520. Fuel would be held to the lower amount, and a rise in fuel prices would put the line over.
	10	001-20-512-3-4100	Communications Services	Operating	$2,296	-$1,722	n/a	A partial reduction, leaving $574. Communications would be held to the lower amount.
	11	001-04-513-3-4200	Postage and Freight	Operating	$2,600	-$1,950	n/a	A partial reduction, leaving $650. Postage and freight would be held to the lower amount.
	12	001-04-513-3-4400	Rentals and Leases	Operating	$2,915	-$2,186	n/a	A partial reduction, leaving $728.75. Rentals and leases would be held to the lower amount.
	13	001-20-512-3-5280	Operating Supplies	Operating	$3,000	-$2,250	n/a	A partial reduction, leaving $750. Supplies would be ordered to a tighter budget.
	14	001-04-513-3-4620	Equipment Maintenance	Operating	$4,160	-$3,120	n/a	A partial reduction, leaving $1,040. Equipment maintenance would be held to the lower amount.
	15	001-04-513-3-5230	Janitorial Supplies	Operating	$4,560	-$3,420	n/a	A partial reduction, leaving $1,140. Janitorial supplies for City Hall would be ordered to a tighter budget.
	16	001-04-513-3-4100	Communications Services	Operating	$5,200	-$3,900	n/a	A partial reduction, leaving $1,300. Communications would be held to the lower amount.

DEPARTMENT	RANK	GL ACCOUNT	LINE ITEM	CATEGORY	FY26 ADOPTED BUDGET	PROPOSED REDUCTION	FTE	SERVICE AND PROGRAM IMPACT
	17	001-04-513-3-4700	Printing and Binding	Operating	$6,000	-$4,500	n/a	A partial reduction, leaving $1,500. Fewer documents would be printed and bound.
	18	001-04-513-3-5100	Office Supplies	Operating	$6,000	-$4,500	n/a	A partial reduction, leaving $1,500. Supplies would be ordered to a tighter budget.
	19	001-20-512-3-5400	Memberships, Subscriptions, Dues	Operating	$6,000	-$2,891	n/a	A partial reduction, leaving $3,108.98. The office would need to choose which memberships and subscriptions to keep.
Code Enforcement								
	1	001-19-521-6-6450	Capital Improvement	Capital	$25,000	-$25,000	n/a	The line is removed. The department made the budgeted capital purchase in January 2026, a vehicle, so the money is already spent.
	2	001-19-521-1-1400	Overtime	Personnel	$1,500	-$500	n/a	A partial reduction, leaving $1,000. Officers would still be able to work overtime when it is needed.
	3	001-19-521-3-5120	Abatement, Lot Cleanup, Demo	Operating	$26,000	-$6,000	n/a	A partial reduction, leaving $20,000. Fewer lots would be cleaned up, and the department would still pursue abatement where it is needed.
	4	001-19-521-3-5230	Filings and Miscellaneous Legal Fees	Operating	$13,500	-$2,000	n/a	A partial reduction, leaving $11,500. Fewer cases would be filed, and the department expects the effect to be small.
	5	001-19-521-3-4700	Printing and Binding	Operating	$1,400	-$400	n/a	A partial reduction, leaving $1,000. Fewer documents would be printed and bound, which does not affect what the department needs to produce.
Commission								
	1	001-01-511-3-5100	Office Supplies	Operating	$520	-$390	n/a	A partial reduction, leaving $130, with no effect on service.
	2	001-01-511-3-5260	Uniforms	Operating	$520	-$390	n/a	A partial reduction, leaving $130, with no effect on service.
	3	001-01-511-3-5280	Operating Supplies	Operating	$3,213	-$2,410	n/a	A partial reduction, leaving $803.25. Supplies would be ordered to a tighter budget.
	4	001-01-511-3-4100	Communications Services	Operating	$6,000	-$4,500	n/a	A partial reduction, leaving $1,500. Communications for the Commission would be held to the lower amount.
	5	001-01-511-3-5284	Awards/Recognition	Operating	$5,000	-$3,750	n/a	A partial reduction, leaving $1,250. Fewer awards and recognitions would be funded during the year.
	6	001-01-511-3-5400	Memberships, Subscriptions, Dues	Operating	$5,000	-$3,750	n/a	A partial reduction, leaving $1,250. The Commission would need to choose which memberships and subscriptions to keep.
	7	001-01-511-3-4910	NEFLC	Operating	$5,000	-$3,750	n/a	A partial reduction, leaving $1,250. Participation in the Northeast Florida League of Cities would be held to the lower amount.
	8	001-01-511-3-5286	Youth Ambassador Program	Operating	$520	-$390	n/a	A partial reduction, leaving $130. The Youth Ambassador Program would be funded at a quarter of what it carries now.
	9	001-01-511-3-4022	Schooling/Conference-Mayor	Operating	$7,500	-$1,937	n/a	A partial reduction, leaving $5,562.75. Travel to schools and conferences would be held to the lower amount.

DEPARTMENT	RANK	GL ACCOUNT	LINE ITEM	CATEGORY	FY26 ADOPTED BUDGET	PROPOSED REDUCTION	FTE	SERVICE AND PROGRAM IMPACT
	10	001-01-511-3-4023	Schooling/Conference-Commissioner W Jones	Operating	$7,500	-$1,937	n/a	A partial reduction, leaving $5,562.75. Travel to schools and conferences would be held to the lower amount.
	11	001-01-511-3-4024	Schooling/Conference-Comm Campbell	Operating	$7,500	-$1,937	n/a	A partial reduction, leaving $5,562.75. Travel to schools and conferences would be held to the lower amount.
	12	001-01-511-3-4025	Schooling/Conference-Comm Davis	Operating	$7,500	-$1,937	n/a	A partial reduction, leaving $5,562.75. Travel to schools and conferences would be held to the lower amount.
	13	001-01-511-3-4026	Schooling/Conference-Comm Borom	Operating	$7,500	-$1,937	n/a	A partial reduction, leaving $5,562.75. Travel to schools and conferences would be held to the lower amount.
	14	001-01-511-3-4907	Mayor's Reception	Operating	$6,000	-$4,500	n/a	A partial reduction, leaving $1,500. The reception would be funded at a quarter of what it carries now.
	15	001-01-511-3-4901	Special Events & Projects - Mayor Correa	Operating	$5,000	-$3,750	n/a	A partial reduction, leaving $1,250. The events and projects funded from this line would be held to a quarter of the current budget.
	16	001-01-511-3-4903	Special Events & Projects - Commissioner Jones	Operating	$5,000	-$3,750	n/a	A partial reduction, leaving $1,250. The events and projects funded from this line would be held to a quarter of the current budget.
	17	001-01-511-3-4904	Special Events & Projects - Commissioner Campbell	Operating	$5,000	-$3,750	n/a	A partial reduction, leaving $1,250. The events and projects funded from this line would be held to a quarter of the current budget.
	18	001-01-511-3-4905	Special Events & Projects - Commissioner Davis	Operating	$5,000	-$3,750	n/a	A partial reduction, leaving $1,250. The events and projects funded from this line would be held to a quarter of the current budget.
	19	001-01-511-3-4906	Special Events & Projects - Commissioner Borom	Operating	$5,000	-$3,750	n/a	A partial reduction, leaving $1,250. The events and projects funded from this line would be held to a quarter of the current budget.
Community Affairs								
	1	001-03-573-3-4910	Special Event - Riverfront	Operating	$35,000	-$10,000	n/a	A partial reduction, leaving $25,000. The department would partner with community organizations to carry part of the cost of riverfront events.
	2	001-40-572-3-4610	Building Maintenance	Operating	$35,000	-$10,000	n/a	A partial reduction, leaving $25,000. The building was renovated last year, so the remaining amount covers the maintenance expected this year.
	3	001-06-572-6-6450	Capital Improvement	Capital	$50,000	-$20,000	n/a	A partial reduction, leaving $30,000. The remaining amount improves the outdoor basketball courts at Jenkins and Hank Bryan.
	4	001-26-579-6-6400	Capital Outlay	Capital	$30,000	-$10,000	n/a	A partial reduction, leaving $20,000. The remaining amount funds the kitchen remodel at Price Martin.
	5	001-40-572-6-6400	Capital Outlay	Capital	$50,000	-$10,000	n/a	A partial reduction, leaving $40,000. The remaining amount funds $25,000 for the Newtown Museum and $15,000 for partition walls in the multipurpose room.
	6	001-40-572-3-4650	Grounds Maintenance	Operating	$5,200	-$2,000	n/a	A partial reduction, leaving $3,200. Grounds would be maintained at the lower amount, with little to no effect on service.

DEPARTMENT	RANK	GL ACCOUNT	LINE ITEM	CATEGORY	FY26 ADOPTED BUDGET	PROPOSED REDUCTION	FTE	SERVICE AND PROGRAM IMPACT
	7	001-03-573-3-4611	Maintenance - Putnam County Historical Society Museum	Operating	$2,600	-$600	n/a	A partial reduction, leaving $2,000. Maintenance at the Putnam County Historical Society would be held to the lower amount, with little to no effect on service.
	8	001-06-572-3-4610	Building Maintenance	Operating	$2,500	-$2,000	n/a	A partial reduction, leaving $500. Building maintenance would be held to the lower amount, with little to no effect on service.
	9	001-03-573-3-4613	Maintenance-Larimer Arts Center	Operating	$5,000	-$1,500	n/a	A partial reduction, leaving $3,500. Maintenance at the Larimer Arts Center would be held to the lower amount, with little to no effect on service.
	10	001-03-573-3-4618	Maintenance-Willard Cooper Building	Operating	$5,000	-$2,500	n/a	A partial reduction, leaving $2,500. Maintenance at the Willard Cooper Building would be held to the lower amount, with little to no effect on service.
	11	001-06-572-3-5280	Operating Supplies	Operating	$5,000	-$2,500	n/a	A partial reduction, leaving $2,500. Operating supplies would be ordered to a tighter budget, with little to no effect on service.
	12	001-06-572-3-4653	Maintenance-Booker Park	Operating	$13,860	-$5,000	n/a	A partial reduction, leaving $8,860. Field service by Agrow Pro at Booker Park would be held to the lower amount.
	13	001-06-572-3-4654	Maintenance-Forrester Field	Operating	$13,860	-$5,000	n/a	A partial reduction, leaving $8,860. Field service by Agrow Pro at Forrester Field would be held to the lower amount.
	14	001-06-572-3-4651	Maintenance-Fred Green Park	Operating	$13,860	-$5,000	n/a	A partial reduction, leaving $8,860. Field service by Agrow Pro at Fred Green Park would be held to the lower amount.
	15	001-06-572-3-4655	Maintenance-Shaw Buck Recreation	Operating	$13,860	-$5,000	n/a	A partial reduction, leaving $8,860. Field service by Agrow Pro at Shaw Buck Recreation would be held to the lower amount.
	16	001-03-573-3-5280	Operating-Bronson House	Operating	$12,000	-$2,000	n/a	A partial reduction, leaving $10,000. The Bronson House was renovated last year, so the remaining amount covers what the building is expected to need.
	17	001-40-572-3-4620	Equipment Maintenance	Operating	$10,000	-$3,000	n/a	A partial reduction, leaving $7,000. Equipment maintenance would be held to the lower amount, with little to no effect on service.
	18	001-40-572-3-3100	Professional Services	Operating	$10,000	-$3,000	n/a	A partial reduction, leaving $7,000. Professional services would be held to the lower amount, with little to no effect on service.
	19	001-26-579-3-4610	Building Maintenance	Operating	$10,000	-$3,000	n/a	A partial reduction, leaving $7,000. Building maintenance would be held to the lower amount, with little to no effect on service.
	20	001-06-572-3-4700	Printing and Binding	Operating	$1,500	-$750	n/a	A partial reduction, leaving $750. Fewer documents would be printed and bound, with little to no effect on service.
	21	001-06-572-3-4310	Natural Gas	Operating	$2,000	-$1,000	n/a	A partial reduction, leaving $1,000. The remaining amount is expected to cover natural gas for the year.
	22	001-06-572-3-4320	Electricity	Operating	$2,000	-$1,000	n/a	A partial reduction, leaving $1,000. The remaining amount is expected to cover electricity for the year.
	23	001-03-573-3-4616	Maintenance-Waterworks	Operating	$4,000	-$1,500	n/a	A partial reduction, leaving $2,500. Maintenance at Waterworks would be held to the lower amount, with little to no effect on service.

DEPARTMENT	RANK	GL ACCOUNT	LINE ITEM	CATEGORY	FY26 ADOPTED BUDGET	PROPOSED REDUCTION	FTE	SERVICE AND PROGRAM IMPACT
	24	001-06-572-6-6400	Capital Outlay	Capital	$25,000	-$5,000	n/a	A partial reduction, leaving $20,000. The remaining amount funds six new backboards for the gymnasium.
	25	001-03-573-3-5286	Operating-Waterworks	Operating	$5,600	-$2,000	n/a	A partial reduction, leaving $3,600. Operating costs at Waterworks would be held to the lower amount, with little to no effect on service.
	26	001-40-572-3-5280	Operating Supplies	Operating	$5,500	-$1,500	n/a	A partial reduction, leaving $4,000. Operating supplies would be ordered to a tighter budget, with little to no effect on service.
Finance								
	1	Position Control	Procurement Specialist (filled)	Personnel	$86,564	-$86,564	-1	The Procurement Specialist position is removed, 1.0 FTE. The City would have no dedicated procurement staff, and the duties would be absorbed elsewhere in Finance or reassigned across City Hall. This position is a recent budget addition; to meet the 10% reduction, removing a position was Finance's only option.
Fire								
	9	Position Control	Administrative Assistant I (filled)	Personnel	$71,678	-$71,678	-1	Administrative support for the Fire Prevention Bureau would end. Record updates, inspection paperwork and data entry would move to the Fire Inspector and to the Deputy Chief, who holds the Fire Marshal title, reducing the time both spend on inspections.
	1	001-08-522-3-4510	Insurance Claims Reimbursable	Operating	$100,000	-$100,000	n/a	Repairs to damaged apparatus and facilities could not begin until the insurance carrier had paid the claim. Equipment would be out of service for the length of the claim rather than the length of the repair.
	2	001-08-522-6-6400	Capital Outlay	Capital	$228,000	-$228,000	n/a	No capital work would proceed in FY 2027. The Department would also have no local match available, so grant funded equipment and facility projects would be lost along with the City money.
	3	001-08-522-3-5210	Gas and Lubricants	Operating	$42,000	-$2,000	n/a	If fuel prices rise above the budgeted level, the Department would have to brown out a company to stay within the line, taking a unit out of the response plan.
	4	001-08-522-3-5280	Operating Supplies	Operating	$31,000	-$168	n/a	No measurable effect on operations.
	5	001-08-522-3-5283	Hazardous Materials	Operating	$10,000	-$4,000	n/a	Hazardous materials equipment replacement and team training would be reduced.
	6	001-08-522-3-5282	USAR	Operating	$10,000	-$5,000	n/a	Urban search and rescue equipment replacement and team training would be reduced.
	7	001-08-522-3-5270	Public Safety Scholarship Fire	Operating	$14,560	-$3,000	n/a	The line would fund only the completion of one candidate already in the program. No new candidates would be sponsored in FY 2027.
	8	001-08-522-1-1400	Overtime	Personnel	$150,000	-$28,762	n/a	Overtime would be limited to shift coverage. Officer meetings, training and any other non coverage overtime would not be paid.

DEPARTMENT	RANK	GL ACCOUNT	LINE ITEM	CATEGORY	FY26 ADOPTED BUDGET	PROPOSED REDUCTION	FTE	SERVICE AND PROGRAM IMPACT
Human Resources								
	1	001-25-513-6-6400	Capital Outlay	Capital	$8,500	-$8,500	n/a	No capital purchases would be made in FY 2027, with no effect on service.
	2	001-25-513-3-5260	Uniforms	Operating	$300	-$300	n/a	The uniform line is removed, with no effect on service.
	3	001-25-513-3-4020	Schooling, Conference, Etc	Operating	$4,576	-$4,576	n/a	No member of the Human Resources team would attend a school or a conference in FY 2027.
	4	001-25-513-3-4400	Rentals and Leases	Operating	$686	-$686	n/a	The line is removed. Human Resources could no longer host catered events, which would affect staff morale.
	5	001-25-513-3-5400	Memberships, Subscriptions, Dues	Operating	$572	-$572	n/a	The line is removed. The City would no longer pay membership dues to the Society for Human Resource Management or the HR Certification Institute. Staff certifications are not affected, because the City does not pay those costs.
	6	001-25-513-3-5100	Office Supplies	Operating	$1,144	-$467	n/a	Office supplies would be bought at the lowest available grade.
	7	001-25-513-3-5280	Operating Supplies	Operating	$4,576	-$3,000	n/a	Supplies would be stretched by printing in black and white and on both sides, and no materials would be bought for job fairs.
	8	001-25-513-3-4100	Communications Services	Operating	$563	-$563	n/a	The line is removed. Human Resources staff would have no City mobile service.
	9	001-25-513-3-4700	Printing and Binding	Operating	$563	-$563	n/a	The line is removed. Business cards and the printed materials used in new hire orientation would be discontinued.
	10	001-25-513-3-4800	Advertising	Operating	$8,500	-$8,500	n/a	The line is removed. Human Resources could not advertise to fill vacancies and would lose access to specialist hiring platforms such as the ICMA Job Center.
	11	001-25-513-3-5500	Wellness Program	Operating	$13,728	-$13,728	n/a	The employee wellness program would end, which would severely affect morale.
	12	001-25-513-3-3120	Pre-Employment Expense	Operating	$300	-$300	n/a	The line is removed. All pre-hire screening would stop.
	13	001-25-513-3-5288	Employee Recognition Supplies	Operating	$572	-$572	n/a	The line is removed. The City would have no means of recognizing employees.
	14	001-25-513-3-4200	Postage and Freight	Operating	$229	-$229	n/a	The postage and freight line is removed, with no effect on service.
Non-Departmental								
	1	001-04-519-3-3100	Professional Services	Operating	$30,000	-$3,000	n/a	A partial reduction, leaving $27,000. The services this line funds would continue at the lower amount.
	2	001-04-519-8-8210	Chamber of Commerce	Capital	$7,500	-$750	n/a	A partial reduction, leaving $6,750. The City's support of the Chamber of Commerce continues at the lower amount.
	3	001-04-519-3-4930	Special Events	Operating	$26,400	-$2,640	n/a	A partial reduction, leaving $23,760. The events this line funds would be held to the lower amount.

DEPARTMENT	RANK	GL ACCOUNT	LINE ITEM	CATEGORY	FY26 ADOPTED BUDGET	PROPOSED REDUCTION	FTE	SERVICE AND PROGRAM IMPACT
	4	001-04-519-3-4940	Special Events - Festivals	Operating	$75,000	-$7,500	n/a	A partial reduction, leaving $67,500. Festival support would be held to the lower amount.
	5	001-04-519-3-3420	Fireworks - Special Events	Operating	$52,000	-$5,200	n/a	A partial reduction, leaving $46,800. The remaining amount covers the fireworks displays at the lower level.
Planning								
	1	001-02-524-3-3100	Professional Services	Operating	$100,000	-$90,000	n/a	The land development regulations project is already appropriated and encumbered, so that work continues. The $10,000 remaining covers plat review by third party surveyors.
	2	001-02-524-8-6402	DEO Community Planning Tech Assist	Capital	$75,000	-$75,000	n/a	One time funding, now removed. The line carried a Department of Commerce grant to prepare the City's Comprehensive Plan 2045, and that work is complete.
	3	001-02-524-3-4810	Legal Advertising	Operating	$14,000	-$8,000	n/a	Advertising costs for public hearings are being charged to applicants. The $6,000 remaining covers City initiated comprehensive plan amendments and rezonings.
	4	001-02-524-3-4310	Natural Gas	Operating	$1,500	-$1,500	n/a	The line is removed. Natural gas was charged to Planning when it was the only occupant of the Annex. Human Resources, the Public Information Officer, the Community Redevelopment Agency and Code Compliance now share the building, so the cost belongs under City Hall or split among the occupying departments.
	5	001-02-524-3-4700	Printing and Binding	Operating	$2,300	-$300	n/a	Fewer documents would be bound. No effect on service.
	6	001-02-524-3-5280	Operating Supplies	Operating	$6,000	-$600	n/a	No effect on the supplies needed to run the department.
	7	001-02-524-3-5400	Memberships, Subscriptions, Dues	Operating	$12,200	-$1,200	n/a	Some subscriptions would be dropped. Membership dues are not affected.
	8	001-02-524-3-4020	Schooling, Conference, Etc	Operating	$9,500	-$500	n/a	Continuing education continues. Staff would look for conferences with lower registration fees.
Public Works								
	1	001-09-541-6-6431	Paving Road Renovations	Capital	$685,525	-$300,000	n/a	A partial reduction, leaving $385,525. The roads on the north side are being repaved under the northwest and northeast potable water line replacement, so the effect on the paving program is small.
	2	001-15-572-6-6310	Park Improvement Expense	Capital	$515,000	-$139,827	n/a	A partial reduction, leaving $375,173. The Riverfront and Booker park improvements are complete. The remaining amount covers 12th Street and minor improvements throughout.
	3	001-09-541-6-6401	Vehicle Purchase	Capital	$45,000	-$45,000	n/a	The line is removed. The department does not need a truck this year.
			Total, 10% Reduction			-$1,618,029		

Department Detail

Fiscal Year 2027 | All Funds | Budget Workshop, August 26, 2026

Five sections for each department: the reductions and the fiscal impact, a budget summary by major expense category, revenue by fund, expenditure by fund at the line item level, and authorized positions. Changes are measured against the FY 2026 Adopted Budget. Estimates are as of August 21, 2026.

CITY MANAGER'S OFFICE | CYNTHIA W. CURRY, INTERIM CITY MANAGER

Airport

FY 2027 expenditure $4,191,294 · 6.5 FTE

SECTION A Reductions and fiscal impact

No reductions recorded for this department.

SECTION B Budget summary

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Personnel Services	$359,436	$364,272	$483,697	$483,697	$525,481	**+$41,784**	**+8.6%**
Operating	$1,687,446	$665,744	$1,146,627	$1,185,648	$1,190,652	**+$44,025**	**+3.8%**
Capital Outlay	($8,026)	$0	$20,000	$112,000	$20,000	$0	**+0.0%**
Capital / Grants	($55,833)	$855,009	$2,412,334	$2,623,052	$2,405,161	**($7,173)**	-0.3%
Debt Service	$149	$5,543	$50,000	$50,000	$50,000	$0	**+0.0%**
Transfers / Reserves	$164,918	$162,496	$217,037	$244,040	$0	**($217,037)**	-100.0%
Total expenditure	**$2,148,090**	**$2,053,064**	**$4,329,695**	**$4,698,437**	**$4,191,294**	**($138,401)**	**-3.2%**
Total revenue	**$2,334,883**	**$2,182,658**	**$4,329,695**	**$4,705,413**	**$4,102,406**	**($227,289)**	**-5.2%**

SECTION C Revenue detail by fund

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Airport Fund				**$2,334,883**	**$2,182,658**	**$4,329,695**	**$4,705,413**	**$4,102,406**	**($227,289)**	**-5.2%**
	005-00-344-1-1010	100 LL Aviation Fuel	Charges for Services	$244,574	$386,446	$648,900	$768,900	$648,900	$0	**+0.0%**
	005-00-389-3-8935	Airport Runway Marking Rehab 9.27 & 17.35	Other Sources / Transfers	$0	$0	$200,000	$200,000	$0	**($200,000)**	-100.0%
	005-00-344-1-1700	Aviation Lubricants	Charges for Services	$1,961	$1,357	$2,060	$2,060	$2,060	$0	**+0.0%**
	005-00-362-0-3000	Building Rental	Miscellaneous	$16,152	$13,588	$20,600	$20,600	$20,600	$0	**+0.0%**
	005-00-344-1-1030	Donations-Fly-in Event	Charges for Services	$0	$0	$20,600	$20,600	$20,600	$0	**+0.0%**
	005-00-369-9-1001	E-Payables Revenue Share	Miscellaneous	$562	$572	$309	$309	$309	$0	**+0.0%**
	005-00-389-2-8932	FAA Airport AGIS Survey & Mapping	Other Sources / Transfers	$0	$104,807	$0	$31,118	$0	$0	
	005-00-389-2-8933	FAA Airport Aircraft Transient Apron	Other Sources / Transfers	$0	$0	$67,760	$67,760	$67,760	$0	**+0.0%**
	005-00-389-2-8109	FAA West Taxilanes & Apron Federal	Other Sources / Transfers	$752,938	$0	$0	$0	$0	$0	
	005-00-389-3-8927	FDOT Access Control & Gate Improv State	Other Sources / Transfers	$10,154	$101,193	$0	$0	$0	$0	
	005-00-389-3-8931	FDOT Airport AGIS Survey & Mapping	Other Sources / Transfers	$0	$11,645	$0	$3,458	$0	$0	

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
	005-00-389-3-8934	FDOT Airport Aircraft Transient Apron	Other Sources / Transfers	$0	$0	$3,566	$3,566	$3,566	$0	+0.0%
	005-00-389-3-8932	FDOT Airport RW 9/27 E End Approach	Other Sources / Transfers	$0	$0	$500,000	$500,000	$500,000	$0	+0.0%
	005-00-389-3-8925	FDOT Bulk Hangar (W1-3) Apron Rehab State	Other Sources / Transfers	$100,000	$0	$0	$0	$0	$0	
	005-00-389-3-8928	FDOT Corporate	Other Sources / Transfers	$0	$18,769	$900,000	$900,000	$900,000	$0	+0.0%
	005-00-389-3-8929	FDOT Emergency Generators	Other Sources / Transfers	$10,142	$59,995	$179,863	$179,863	$0	($179,863)	-100.0%
	005-00-389-3-8906	FDOT Grant Obstruction/Tree Removal G0884	Other Sources / Transfers	$0	$25,314	$0	$0	$0	$0	
	005-00-389-3-7500	FDOT Master Plan APD49	Other Sources / Transfers	$0	$71,264	$115,000	$165,896	$115,000	$0	+0.0%
	005-00-389-3-8923	FDOT RWY 9 Obstruction Tree Removal State	Other Sources / Transfers	$63,475	$324,813	$45,820	$71,066	$45,820	$0	+0.0%
	005-00-389-3-8926	FDOT RWY 9/27 Ext Feasibility Study State	Other Sources / Transfers	$0	$0	$0	$100,000	$0	$0	
		FDOT S.A.F.E Fund Grant (Security Upgrades)	Other Sources / Transfers	$0	$0	$0	$0	$72,690	+$72,690	
	005-00-389-3-8930	FDOT Taxiway 'E'Cho	Other Sources / Transfers	$11,419	$10,091	$5,017	$5,017	$5,017	$0	+0.0%
	005-00-389-3-8922	FDOT West Taxilanes & Apron State	Other Sources / Transfers	$84,379	$82,643	$0	$0	$0	$0	
	005-00-389-3-8924	FDOT Wildlife Hazard Assessment State	Other Sources / Transfers	$16,400	$0	$0	$0	$0	$0	
	005-00-389-3-8933	FDOT Wildlife Hazard Trench Fencing	Other Sources / Transfers	$0	$0	$300,000	$300,000	$600,000	+$300,000	+100.0%
	005-00-389-2-8110	Federal FAA Taxiway ''E''cho	Other Sources / Transfers	$88,083	$90,817	$95,309	$95,309	$95,309	$0	+0.0%
	005-00-362-0-1100	Hangar Maint Fee	Miscellaneous	$20,491	$19,965	$19,776	$19,776	$19,776	$0	+0.0%
	005-00-362-0-1000	Hangar Rentals	Miscellaneous	$374,594	$332,328	$404,300	$404,300	$450,000	+$45,700	+11.3%
	005-00-369-9-4000	Insurance Claims - Airport	Miscellaneous	$0	$4,235	$0	$25,000	$0	$0	
	005-00-344-1-1020	Jet A Aviation Fuel	Charges for Services	$192,203	$180,979	$412,000	$432,000	$412,000	$0	+0.0%
	005-00-362-0-2000	Land Lease	Miscellaneous	$5,015	$4,675	$4,120	$4,120	$4,120	$0	+0.0%
	005-00-364-0-1001	Loss on Sale/Disposal of Assets	Miscellaneous	$0	$60,825	$0	$0	$0	$0	
	005-00-344-1-1800	Merchandise Sales	Charges for Services	$1,012	$1,769	$1,808	$1,808	$1,808	$0	+0.0%
	005-00-369-9-1000	Miscellaneous Revenues	Miscellaneous	$7,928	$5,463	$3,605	$3,605	$3,605	$0	+0.0%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
	005-00-301-0-0000	Operating Cash Balance Forward	Fund Balance / Other	$0	$0	$38,155	$38,155	$0	($38,155)	-100.0%
	005-00-389-3-8000	RCO Lease (Beacon Grant)	Other Sources / Transfers	$684	$570	$0	$0	$0	$0	
	005-00-369-9-2000	Refunds/Reimbursements	Miscellaneous	$0	$873	$0	$0	$0	$0	
	005-00-365-0-0000	Surplus Equipment-Airport	Miscellaneous	$43,400	$0	$2,318	$2,318	$2,318	$0	+0.0%
	005-00-302-0-0000	Surplus Land Balance Forward	Fund Balance / Other	$0	$0	$133,865	$133,865	$0	($133,865)	-100.0%
	005-00-344-1-1200	Tie Down Fees/Vehicle Parking	Charges for Services	$4,977	$7,017	$4,120	$4,120	$4,120	$0	+0.0%
	005-00-381-0-0000	Transfer from General	Other Sources / Transfers	$284,340	$260,645	$200,000	$200,000	$27,443	($172,557)	-86.3%
	005-00-381-0-1300	Transfer from Utility Fund	Other Sources / Transfers	$0	$0	$0	$0	$78,761	+$78,761	
	005-00-344-1-1400	Vending	Charges for Services	$0	$0	$824	$824	$824	$0	+0.0%
Total, revenue				**$2,334,883**	**$2,182,658**	**$4,329,695**	**$4,705,413**	**$4,102,406**	**($227,289)**	**-5.2%**

SECTION D Expenditure detail by fund, line item

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Airport Fund				**$2,148,090**	**$2,053,064**	**$4,329,695**	**$4,698,437**	**$4,191,294**	**($138,401)**	**-3.2%**
Airport	005-05-542-1-1210	Accrued Salaries	Personnel Services	$1,827	$0	$0	$0	$0	$0	
Airport	005-05-542-1-1100	Executive Salaries	Personnel Services	$95,251	$83,415	$106,197	$106,197	$106,192	($5)	-0.0%
Airport	005-05-542-1-2100	FICA Tax Expense	Personnel Services	$18,862	$18,583	$24,243	$24,243	$27,765	+$3,522	+14.5%
Airport	005-05-542-1-2300	Health and Life Insurance	Personnel Services	$17,380	$25,012	$58,627	$58,627	$41,186	($17,441)	-29.7%
Airport	005-05-542-1-1400	Overtime	Personnel Services	$7,793	$9,536	$6,500	$6,500	$5,525	($975)	-15.0%
Airport	005-05-542-1-1200	Regular Salaries	Personnel Services	$151,704	$156,549	$204,204	$204,204	$256,751	+$52,547	+25.7%
Airport	005-05-542-1-2200	Retirement Expense	Personnel Services	$58,645	$61,365	$75,753	$75,753	$76,371	+$618	+0.8%
Airport	005-05-542-1-2400	Workers Comp	Personnel Services	$7,974	$9,812	$8,173	$8,173	$11,690	+$3,517	+43.0%
Airport	005-05-542-3-5170	100LL Fuel	Operating	$278,620	$247,804	$442,588	$522,588	$442,588	$0	+0.0%
Airport	005-05-542-3-3200	Accounting and Auditing	Operating	$5,165	$3,591	$9,387	$11,072	$9,387	$0	+0.0%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Airport	005-05-542-3-4800	Advertising	Operating	$0	$0	$5,250	$5,250	$5,250	$0	+0.0%
Airport	005-05-542-3-6000	Airport Surplus Land Spend Pla	Operating	$0	$0	$10,500	$10,500	$10,500	$0	+0.0%
Airport	005-05-542-3-4610	Building Maintenance	Operating	$9,852	$25,188	$27,500	$27,500	$27,500	$0	+0.0%
Airport	005-05-542-3-4100	Communications Services	Operating	$4,406	$3,078	$16,800	$16,800	$16,800	$0	+0.0%
Airport	005-05-542-3-4330	Credit Card Fees	Operating	$35	$24,817	$31,500	$31,500	$31,500	$0	+0.0%
Airport	005-05-542-3-5900	Depreciation	Operating	$967,576	$0	$0	$0	$0	$0	
Airport	005-05-542-3-4320	Electricity	Operating	$26,673	$27,498	$21,000	$21,000	$21,000	$0	+0.0%
Airport	005-05-542-3-4620	Equipment/Field Maintenance	Operating	$21,673	$38,700	$31,350	$31,350	$31,350	$0	+0.0%
Airport	005-05-542-3-5000	Fees & Fines	Operating	$146	$231	$0	$0	$0	$0	
Airport	005-05-542-3-4900	Fly-in Event-Expenses	Operating	$0	$0	$21,000	$11,000	$21,000	$0	+0.0%
Airport	005-05-542-3-5210	Gas and Lubricants	Operating	$2,003	$1,902	$2,625	$2,625	$2,625	$0	+0.0%
Airport	005-05-542-3-5220	General Merchandise	Operating	$3,675	$1,311	$5,250	$5,250	$5,250	$0	+0.0%
Airport	005-05-542-3-4650	Grounds Landscaping	Operating	$54,690	$45,319	$58,800	$53,800	$58,800	$0	+0.0%
Airport	005-05-542-3-4615	Hangar Maintenance	Operating	$5,206	$18,169	$33,000	$33,000	$33,000	$0	+0.0%
Airport	005-05-542-3-4510	Insurance Claims Reimbursable	Operating	$0	$17,164	$20,000	$0	$20,000	$0	+0.0%
Airport	005-05-542-3-5230	Janitorial Supplies	Operating	$1,503	$1,376	$2,625	$2,625	$2,625	$0	+0.0%
Airport	005-05-542-3-5180	Jet A Fuel	Operating	$179,236	$88,097	$238,000	$218,000	$238,000	$0	+0.0%
Airport	005-05-542-3-4810	Legal Advertising	Operating	$376	$282	$1,050	$1,050	$1,050	$0	+0.0%
Airport	005-05-542-3-4500	Liability Insurance	Operating	$71,309	$91,339	$88,287	$88,287	$88,287	$0	+0.0%
Airport	005-05-542-3-5400	Memberships, Subscriptions, Dues	Operating	$2,431	$1,639	$7,140	$5,455	$7,140	$0	+0.0%
Airport	005-05-542-3-4310	Natural Gas	Operating	$882	$946	$1,050	$1,050	$1,050	$0	+0.0%
Airport	005-05-542-3-5100	Office Supplies	Operating	$919	$2,007	$1,575	$1,575	$1,575	$0	+0.0%
Airport	005-05-542-3-5280	Operating Supplies	Operating	$2,422	$5,737	$6,300	$6,300	$6,300	$0	+0.0%
Airport	005-05-542-3-4200	Postage and Freight	Operating	$178	$0	$315	$315	$315	$0	+0.0%
Airport	005-05-542-3-3120	Pre-Employment Expense	Operating	$150	$299	$1,050	$1,050	$1,050	$0	+0.0%
Airport	005-05-542-3-3100	Professional Services	Operating	$24,333	$10,037	$30,975	$44,996	$75,000	+$44,025	+142.1%
Airport	005-05-542-3-4400	Rentals and Leases	Operating	$11,556	$434	$12,285	$12,285	$12,285	$0	+0.0%
Airport	005-05-542-3-4020	Schooling, Conference, Etc	Operating	$2,581	$1,324	$5,250	$5,250	$5,250	$0	+0.0%
Airport	005-05-542-3-5260	Uniforms	Operating	$0	$0	$525	$525	$525	$0	+0.0%
Airport	005-05-542-3-4315	Utilities-Water	Operating	$8,345	$6,469	$8,400	$8,400	$8,400	$0	+0.0%
Airport	005-05-542-3-4630	Vehicle Maintenance	Operating	$1,505	$986	$5,250	$5,250	$5,250	$0	+0.0%
Airport	005-05-542-6-6450	Capital Improvements	Capital Outlay	$0	$0	$20,000	$112,000	$20,000	$0	+0.0%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Airport	005-05-542-6-6346	FAA West Taxilanes & Apron City Match	Capital Outlay	($8,026)	$0	$0	$0	$0	$0	
Airport	005-05-542-8-6317	Airport FDOT Corporate Hangar	Capital / Grants	$0	$26,936	$900,000	$900,000	$900,000	$0	+0.0%
Airport	005-05-542-8-6319	FAA Airport AGIS Survey & Mapping	Capital / Grants	$0	$105,908	$0	$31,118	$0	$0	
Airport	005-05-542-8-6324	FAA Airport Aircraft Transient Apron	Capital / Grants	$0	$0	$67,760	$67,760	$67,760	$0	+0.0%
Airport	005-05-542-8-6308	FAA West Taxilanes & Apron Federal	Capital / Grants	($72,234)	$0	$0	$0	$0	$0	
Airport	005-05-542-8-6316	FDOT Access Control & Gate Improv State	Capital / Grants	$0	$101,193	$0	$0	$0	$0	
Airport	005-05-542-8-6320	FDOT Airport AGIS Survey & Mapping	Capital / Grants	$0	$11,768	$0	$3,458	$0	$0	
Airport	005-05-542-8-6325	FDOT Airport Aircraft Transient Apron	Capital / Grants	$0	$0	$3,566	$3,566	$3,566	$0	+0.0%
Airport	005-05-542-8-6321	FDOT Airport Master Plan	Capital / Grants	$0	$87,887	$115,000	$165,896	$115,000	$0	+0.0%
Airport	005-05-542-8-6322	FDOT Airport RW 9/27 E End Approach	Capital / Grants	$0	$0	$500,000	$500,000	$500,000	$0	+0.0%
Airport	005-05-542-8-6326	FDOT Airway Runway Marking Rehab 9.27 17.35	Capital / Grants	$0	$0	$200,000	$200,000	$0	($200,000)	-100.0%
Airport	005-05-542-8-6318	FDOT Emergency Generators	Capital / Grants	$0	$59,995	$179,863	$179,863	$0	($179,863)	-100.0%
Airport	005-05-542-8-6311	FDOT RWY 9 Obstruction Tree Removal State	Capital / Grants	$0	$360,414	$45,820	$71,066	$45,820	$0	+0.0%
Airport	005-05-542-8-6315	FDOT RWY 9/27 Ext Feasibility Study State	Capital / Grants	$0	$0	$0	$100,000	$0	$0	
Airport		FDOT S.A.F.E Fund Grant (Security Upgrades)	Capital / Grants	$0	$0	$0	$0	$72,690	+$72,690	
Airport	005-05-542-8-6303	FDOT Taxiway "E"CHO	Capital / Grants	$1	$10,091	$5,016	$5,016	$5,016	$0	+0.0%
Airport	005-05-542-8-6312	FDOT Wildlife Hazard Assessment State	Capital / Grants	$16,400	$0	$0	$0	$0	$0	
Airport	005-05-542-8-6323	FDOT Wildlife Hazard Trench Fencing	Capital / Grants	$0	$0	$300,000	$300,000	$600,000	+$300,000	+100.0%
Airport	005-05-542-8-6310	Federal FAA Taxiway "E"cho	Capital / Grants	$0	$90,817	$95,309	$95,309	$95,309	$0	+0.0%
Airport	005-05-517-7-7240	Interest-Airport Vehicle	Debt Service	$149	$50	$0	$0	$0	$0	
Airport	005-05-517-7-7141	Principal - General Fund Loan	Debt Service	$0	$0	$50,000	$50,000	$50,000	$0	+0.0%
Airport	005-05-517-7-7140	Principal-Airport Vehicle	Debt Service	$0	$5,493	$0	$0	$0	$0	
Airport	005-05-542-9-9900	Contingency/Reserve	Transfers / Reserves	$0	$0	$0	$27,003	$0	$0	
Airport	005-05-542-9-9100	Reimbursement General Fund-Admin Exp	Transfers / Reserves	$164,918	$162,496	$217,037	$217,037	$0	($217,037)	-100.0%
Total, expenditure				**$2,148,090**	**$2,053,064**	**$4,329,695**	**$4,698,437**	**$4,191,294**	**($138,401)**	**-3.2%**

SECTION E Authorized positions by fund, and the reduction in force

DIVISION	POSITION	NAME	STATUS	FTE	COST
Airport Fund				**6.5**	**$519,955**

DIVISION	POSITION	NAME	STATUS	FTE	COST
Airport	Airport Admin/Operations Assistant Lead	Jusino, Thomas	Filled	1.0	$98,388
Airport	Airport Admin/Operations Assistant Lead	Keeley, James	Filled	1.0	$38,176
Airport	Airport Admin/Operations Assistant Lead	Murphy, Jackson	Filled	1.0	$36,115
Airport	Airport Admin/Operations Assistant Lead	Silva, Stephanie	Filled	1.0	$79,795
Airport	Airport Administrative Assistance PT	TBD	Vacant	0.5	$51,829
Airport	Airport Manager	McNair, Yul	Filled	1.0	$145,176
Airport	Airport Operations Lead/Lineman	TBD	Vacant	1.0	$70,477
Total, Airport				**6.5**	**$519,955**

City Attorney

FY 2027 expenditure $225,026 · 1.0 FTE

SECTION A Reductions and fiscal impact

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2026 ADOPTED	FY 2027 CM REC	IMPACT	SOURCE
Legal Counsel	001-04-514-3-3110	FL Bar Intern Exp	Operating	$3,000	$0	($3,000)	Ten percent decrement
Legal Counsel	001-04-514-3-5400	Membership, Subscription, Dues	Operating	$6,300	$0	($6,300)	Ten percent decrement
Legal Counsel	001-04-514-3-5280	Operating Supplies	Operating	$1,040	$0	($1,040)	Ten percent decrement
Legal Counsel	001-04-514-3-3100	Professional Services	Operating	$4,160	$0	($4,160)	Ten percent decrement
Legal Counsel	001-04-514-3-4020	Schooling/Conference-City Attorney	Operating	$5,200	$0	($5,200)	Ten percent decrement
Legal Services Exec	001-04-514-1-1000	Executive Salaries	Personnel Services	$162,785	$162,781	($4)	Personnel reduction
Legal Services Exec	001-04-514-1-2100	FICA Taxes	Personnel Services	$12,453	$12,453	$0	Personnel reduction
Legal Services Exec	001-04-514-1-2300	Health and Life Insurance	Personnel Services	$8,139	$7,794	($345)	Personnel reduction
Legal Services Exec	001-04-514-1-2200	Retirement-General	Personnel Services	$44,929	$41,997	($2,932)	Personnel reduction
Total, 9 movements						**($22,980)**	

SECTION B Budget summary

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Personnel Services	$220,549	$200,057	$228,306	$228,306	$225,026	($3,280)	-1.4%
Operating	$25,886	$17,463	$19,700	$29,700	$0	($19,700)	-100.0%
Total expenditure	**$246,435**	**$217,520**	**$248,006**	**$258,006**	**$225,026**	**($22,980)**	**-9.3%**

SECTION C Revenue detail by fund

None budgeted.

SECTION D Expenditure detail by fund, line item

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
General Fund				**$246,435**	**$217,520**	**$248,006**	**$258,006**	**$225,026**	**($22,980)**	**-9.3%**
Legal Services Exec	001-04-514-1-1000	Executive Salaries	Personnel Services	$156,422	$138,221	$162,785	$162,785	$162,781	($4)	-0.0%
Legal Services Exec	001-04-514-1-2100	FICA Taxes	Personnel Services	$11,773	$10,496	$12,453	$12,453	$12,453	$0	-0.0%
Legal Services Exec	001-04-514-1-2300	Health and Life Insurance	Personnel Services	$6,681	$6,728	$8,139	$8,139	$7,794	($345)	-4.2%
Legal Services Exec	001-04-514-1-1210	Legal Payroll Accrual	Personnel Services	($2,459)	$0	$0	$0	$0	$0	
Legal Services Exec	001-04-514-1-2200	Retirement-General	Personnel Services	$48,132	$42,390	$44,929	$44,929	$41,997	($2,932)	-6.5%
Legal Services Exec	001-04-514-1-1200	Salaries	Personnel Services	$0	$2,222	$0	$0	$0	$0	
Legal Counsel	001-04-514-3-5000	Fines & Fees	Operating	$54	$692	$0	$0	$0	$0	

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Legal Counsel	001-04-514-3-3110	FL Bar Intern Exp	Operating	$2,500	$0	$3,000	$3,000	$0	**($3,000)**	-100.0%
Legal Counsel	001-04-514-3-5400	Membership, Subscription, Dues	Operating	$4,988	$5,652	$6,300	$6,300	$0	**($6,300)**	-100.0%
Legal Counsel	001-04-514-3-5280	Operating Supplies	Operating	$261	$1,120	$1,040	$1,040	$0	**($1,040)**	-100.0%
Legal Counsel	001-04-514-3-4200	Postage & Freight Outgoing	Operating	$1	$4	$0	$0	$0	$0	
Legal Counsel	001-04-514-3-3100	Professional Services	Operating	$14,515	$7,637	$4,160	$14,160	$0	**($4,160)**	-100.0%
Legal Counsel	001-04-514-3-4020	Schooling/Conference-City Attorney	Operating	$3,567	$2,358	$5,200	$5,200	$0	**($5,200)**	-100.0%
Total, expenditure				**$246,435**	**$217,520**	**$248,006**	**$258,006**	**$225,026**	**($22,980)**	**-9.3%**

SECTION E Authorized positions by fund, and the reduction in force

FUND	DIVISION	POSITION	STATUS	FTE	AMOUNT
General Fund	Legal	City Attorney	Vacant	1.0	$230,268
Reduction in force				**1.0**	**$230,268**

DIVISION	POSITION	NAME	STATUS	FTE	COST
General Fund				**1.0**	**$230,268**
Legal	City Attorney	TBD	Vacant	1.0	$230,268
Total, City Attorney				**1.0**	**$230,268**

City Clerk

FY 2027 expenditure $168,831 · 1.0 FTE

SECTION A Reductions and fiscal impact

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2026 ADOPTED	FY 2027 CM REC	IMPACT	SOURCE
City Clerk	001-21-512-3-4100	Communications Services	Operating	$520	$0	**($520)**	Ten percent decrement
City Clerk	001-21-512-3-5000	Fines & Fees	Operating	$300	$0	**($300)**	Ten percent decrement
City Clerk	001-21-512-3-4810	Legal Advertising	Operating	$7,000	$21,000	**+$14,000**	Ten percent decrement
City Clerk	001-21-512-3-5400	Memberships, Subscriptions, Dues	Operating	$1,100	$0	**($1,100)**	Ten percent decrement
City Clerk	001-21-512-3-5100	Office Supplies	Operating	$600	$0	**($600)**	Ten percent decrement
City Clerk	001-21-512-3-5280	Operating Supplies	Operating	$5,000	$0	**($5,000)**	Ten percent decrement
City Clerk	001-21-512-3-4200	Postage and Freight	Operating	$300	$0	**($300)**	Ten percent decrement
City Clerk	001-21-512-3-4700	Printing and Binding	Operating	$2,500	$0	**($2,500)**	Ten percent decrement
City Clerk	001-21-512-3-4400	Rentals and Leases	Operating	$2,880	$2,000	**($880)**	Ten percent decrement
City Clerk	001-21-512-3-4027	Schooling/Conference-City Clerk	Operating	$5,000	$897	**($4,103)**	Ten percent decrement
City Clerk	001-21-512-3-5260	Uniforms	Operating	$400	$0	**($400)**	Ten percent decrement
City Clerk	001-21-512-3-3499	Fees-Recording/Filing	Operating	$0	$5,000	**+$5,000**	July 14 department request
City Clerk	001-21-512-1-1100	Executive Salaries	Personnel Services	$71,253	$74,810	**+$3,557**	Personnel reduction
City Clerk	001-21-512-1-2100	FICA Tax Expense	Personnel Services	$5,451	$5,723	**+$272**	Personnel reduction
City Clerk	001-21-512-1-2300	Health and Life Insurance	Personnel Services	$13,182	$7,795	**($5,387)**	Personnel reduction
City Clerk	001-21-512-1-2200	Retirement Expense	Personnel Services	$19,666	$19,301	**($365)**	Personnel reduction
Total, 16 movements						**+$1,373**	

SECTION B Budget summary

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Personnel Services	$126,156	$137,957	$109,552	$119,212	$107,628	**($1,924)**	-1.8%
Operating	$32,396	$34,063	$57,906	$57,906	$61,203	**+$3,297**	**+5.7%**
Total expenditure	**$158,552**	**$172,020**	**$167,458**	**$177,118**	**$168,831**	**+$1,373**	**+0.8%**

SECTION C Revenue detail by fund

None budgeted.

SECTION D Expenditure detail by fund, line item

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
General Fund				**$158,552**	**$172,020**	**$167,458**	**$177,118**	**$168,831**	**+$1,373**	**+0.8%**

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
City Clerk	001-21-512-1-1210	Accrued Salaries	Personnel Services	($1,006)	$0	$0	$0	$0	$0	
City Clerk	001-21-512-1-1100	Executive Salaries	Personnel Services	$59,047	$61,602	$71,253	$71,253	$74,810	**+$3,557**	**+5.0%**
City Clerk	001-21-512-1-2100	FICA Tax Expense	Personnel Services	$5,830	$7,344	$5,451	$6,151	$5,723	**+$272**	**+5.0%**
City Clerk	001-21-512-1-2300	Health and Life Insurance	Personnel Services	$15,660	$5,520	$13,182	$13,182	$7,795	**($5,387)**	-40.9%
City Clerk	001-21-512-1-1400	Overtime	Personnel Services	$39	$1,226	$0	$0	$0	$0	
City Clerk	001-21-512-1-1200	Regular Salaries	Personnel Services	$22,104	$35,291	$0	$8,960	$0	$0	
City Clerk	001-21-512-1-2200	Retirement Expense	Personnel Services	$24,482	$26,974	$19,666	$19,666	$19,301	**($365)**	-1.9%
City Clerk	001-21-512-3-4100	Communications Services	Operating	$512	$579	$520	$520	$0	**($520)**	-100.0%
City Clerk	001-21-512-3-3400	Contractual Services	Operating	$14,743	$9,542	$10,006	$10,006	$10,006	$0	**+0.0%**
City Clerk	001-21-512-3-3499	Fees-Recording/Filing	Operating	$0	$68	$0	$0	$5,000	**+$5,000**	
City Clerk	001-21-512-3-5000	Fines & Fees	Operating	($37)	$202	$300	$300	$0	**($300)**	-100.0%
City Clerk	001-21-512-3-4810	Legal Advertising	Operating	$2,585	$2,348	$7,000	$7,000	$21,000	**+$14,000**	**+200.0%**
City Clerk	001-21-512-3-5400	Memberships, Subscriptions, Dues	Operating	$285	$596	$1,100	$1,100	$0	**($1,100)**	-100.0%
City Clerk	001-21-512-3-5100	Office Supplies	Operating	$421	$491	$600	$600	$0	**($600)**	-100.0%
City Clerk	001-21-512-3-5280	Operating Supplies	Operating	$1,253	$438	$5,000	$5,000	$0	**($5,000)**	-100.0%
City Clerk	001-21-512-3-4200	Postage and Freight	Operating	$93	$42	$300	$300	$0	**($300)**	-100.0%
City Clerk	001-21-512-3-3120	Pre-Employment Expense	Operating	$150	$299	$0	$0	$0	$0	
City Clerk	001-21-512-3-4700	Printing and Binding	Operating	$777	$194	$2,500	$2,500	$0	**($2,500)**	-100.0%
City Clerk	001-21-512-3-3100	Professional Services	Operating	$5,324	$13,174	$22,300	$22,300	$22,300	$0	**+0.0%**
City Clerk	001-21-512-3-4400	Rentals and Leases	Operating	$2,771	$2,984	$2,880	$2,880	$2,000	**($880)**	-30.6%
City Clerk	001-21-512-3-4027	Schooling/Conference-City Clerk	Operating	$3,439	$3,015	$5,000	$5,000	$897	**($4,103)**	-82.1%
City Clerk	001-21-512-3-5260	Uniforms	Operating	$80	$91	$400	$400	$0	**($400)**	-100.0%
Total, expenditure				**$158,552**	**$172,020**	**$167,458**	**$177,118**	**$168,831**	**+$1,373**	**+0.8%**

SECTION E Authorized positions by fund, and the reduction in force

DIVISION	POSITION	NAME	STATUS	FTE	COST
General Fund				**1.0**	**$110,038**
City Clerk	City Clerk	Hayes, Karen	Filled	1.0	$110,038
Total, City Clerk				**1.0**	**$110,038**

City Manager

FY 2027 expenditure $1,169,484 · 4.3 FTE

SECTION A Reductions and fiscal impact

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2026 ADOPTED	FY 2027 CM REC	IMPACT	SOURCE
City Manager's Office	001-20-512-3-4100	Communications Services	Operating	$2,296	$574	**($1,722)**	Ten percent decrement
General Admin-City Hall	001-04-513-3-4100	Communications Services	Operating	$5,200	$1,300	**($3,900)**	Ten percent decrement
Information Technology	001-17-516-3-4100	Communications Services	Operating	$1,000	$250	**($750)**	Ten percent decrement
General Admin-City Hall	001-04-513-3-4620	Equipment Maintenance	Operating	$4,160	$1,040	**($3,120)**	Ten percent decrement
City Manager's Office	001-20-512-3-5210	Gas and Lubricants	Operating	$2,080	$520	**($1,560)**	Ten percent decrement
General Admin-City Hall	001-04-513-3-5230	Janitorial Supplies	Operating	$4,560	$1,140	**($3,420)**	Ten percent decrement
City Manager's Office	001-20-512-3-5400	Memberships, Subscriptions, Dues	Operating	$6,000	$3,109	**($2,891)**	Ten percent decrement
City Manager's Office	001-20-512-3-5100	Office Supplies	Operating	$1,200	$300	**($900)**	Ten percent decrement
General Admin-City Hall	001-04-513-3-5100	Office Supplies	Operating	$6,000	$1,500	**($4,500)**	Ten percent decrement
City Manager's Office	001-20-512-3-5280	Operating Supplies	Operating	$3,000	$750	**($2,250)**	Ten percent decrement
City Manager's Office	001-20-512-3-4200	Postage and Freight	Operating	$832	$208	**($624)**	Ten percent decrement
General Admin-City Hall	001-04-513-3-4200	Postage and Freight	Operating	$2,600	$650	**($1,950)**	Ten percent decrement
City Manager's Office	001-20-512-3-3120	Pre-Employment Expense	Operating	$200	$50	**($150)**	Ten percent decrement
City Manager's Office	001-20-512-3-4700	Printing and Binding	Operating	$600	$150	**($450)**	Ten percent decrement
General Admin-City Hall	001-04-513-3-4700	Printing and Binding	Operating	$6,000	$1,500	**($4,500)**	Ten percent decrement
General Admin-City Hall	001-04-513-3-4400	Rentals and Leases	Operating	$2,915	$729	**($2,186)**	Ten percent decrement
City Manager's Office	001-20-512-3-5260	Uniforms	Operating	$600	$150	**($450)**	Ten percent decrement
City Manager's Office	001-20-512-3-4630	Vehicle Maintenance	Operating	$1,040	$260	**($780)**	Ten percent decrement
General Admin-City Hall	001-04-513-3-4615	Annex Building Exp	Operating	$15,000	$12,000	**($3,000)**	City Manager decision
General Admin-City Hall	001-04-513-3-4610	City Hall Building Maintenance	Operating	$25,000	$22,000	**($3,000)**	City Manager decision
City Manager's Office	001-20-512-1-1100	Executive Salaries	Personnel Services	$313,485	$309,239	**($4,246)**	Personnel reduction
Information Technology	001-17-516-1-2100	FICA Tax Expense	Personnel Services	$0	$2,203	**+$2,203**	Personnel reduction
Information Technology	001-17-516-1-1300	Other Salaries & Wages	Personnel Services	$0	$28,800	**+$28,800**	Personnel reduction
City Manager's Office	001-20-512-1-2100	FICA Tax Expense	Personnel Services	$37,412	$27,468	**($9,944)**	Reduction in force
City Manager's Office	001-20-512-1-2300	Health and Life Insurance	Personnel Services	$90,474	$3,967	**($86,507)**	Reduction in force
City Manager's Office	001-20-512-1-1200	Regular Salaries	Personnel Services	$175,565	$49,816	**($125,749)**	Reduction in force
City Manager's Office	001-20-512-1-2200	Retirement Expense	Personnel Services	$134,978	$41,450	**($93,528)**	Reduction in force
Total, 27 movements						**($331,073)**	

SECTION B Budget summary

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Personnel Services	$432,132	$187,313	$751,914	$710,529	$462,944	($288,970)	-38.4%
Operating	$509,799	$389,240	$618,643	$593,343	$576,540	($42,103)	-6.8%
Capital Outlay	$129,595	$90,981	$130,000	$158,725	$130,000	$0	+0.0%
Total expenditure	**$1,071,526**	**$667,534**	**$1,500,557**	**$1,462,597**	**$1,169,484**	**($331,073)**	**-22.1%**

SECTION C Revenue detail by fund

None budgeted.

SECTION D Expenditure detail by fund, line item

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
General Fund				**$1,071,526**	**$667,534**	**$1,500,557**	**$1,462,597**	**$1,169,484**	**($331,073)**	**-22.1%**
City Manager's Office	001-20-512-1-1210	Accrued Salaries	Personnel Services	($2,339)	$0	$0	$0	$0	$0	
City Manager's Office	001-20-512-1-1100	Executive Salaries	Personnel Services	$230,828	$75,398	$313,485	$279,525	$309,239	($4,246)	-1.4%
City Manager's Office	001-20-512-1-2100	FICA Tax Expense	Personnel Services	$22,600	$10,135	$37,412	$36,712	$27,468	($9,944)	-26.6%
City Manager's Office	001-20-512-1-2300	Health and Life Insurance	Personnel Services	$26,055	$3,385	$90,474	$90,474	$3,967	($86,507)	-95.6%
City Manager's Office	001-20-512-1-1200	Regular Salaries	Personnel Services	$68,725	$58,434	$175,565	$175,565	$49,816	($125,749)	-71.6%
City Manager's Office	001-20-512-1-2200	Retirement Expense	Personnel Services	$86,263	$37,677	$134,978	$128,253	$41,450	($93,528)	-69.3%
Information Technology	001-17-516-1-1100	Executive Salaries	Personnel Services	$0	$1,651	$0	$0	$0	$0	
Information Technology	001-17-516-1-2100	FICA Tax Expense	Personnel Services	$0	$126	$0	$0	$2,203	+$2,203	
Information Technology	001-17-516-1-1300	Other Salaries & Wages	Personnel Services	$0	$0	$0	$0	$28,800	+$28,800	
Information Technology	001-17-516-1-2200	Retirement Expense	Personnel Services	$0	$507	$0	$0	$0	$0	
City Manager's Office	001-20-512-3-4100	Communications Services	Operating	$1,723	$1,365	$2,296	$2,296	$574	($1,722)	-75.0%
City Manager's Office	001-20-512-3-5000	Fines & Fees	Operating	$212	$335	$0	$0	$0	$0	
City Manager's Office	001-20-512-3-5210	Gas and Lubricants	Operating	$1,426	$26	$2,080	$326	$520	($1,560)	-75.0%
City Manager's Office	001-20-512-3-5400	Memberships, Subscriptions, Dues	Operating	$3,123	$210	$6,000	$6,000	$3,109	($2,891)	-48.2%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
City Manager's Office	001-20-512-3-5100	Office Supplies	Operating	$508	$1,100	$1,200	$2,954	$300	**($900)**	-75.0%
City Manager's Office	001-20-512-3-5280	Operating Supplies	Operating	$2,918	$4,277	$3,000	$3,000	$750	**($2,250)**	-75.0%
City Manager's Office	001-20-512-3-4200	Postage and Freight	Operating	$82	$96	$832	$832	$208	**($624)**	-75.0%
City Manager's Office	001-20-512-3-3120	Pre-Employment Expense	Operating	$95	$383	$200	$200	$50	**($150)**	-75.0%
City Manager's Office	001-20-512-3-4700	Printing and Binding	Operating	$0	$44	$600	$600	$150	**($450)**	-75.0%
City Manager's Office	001-20-512-3-3100	Professional Services	Operating	$5,130	$187	$15,000	$40,000	$15,000	$0	**+0.0%**
City Manager's Office	001-20-512-3-4400	Rentals and Leases	Operating	$249	$484	$0	$0	$0	$0	
City Manager's Office	001-20-512-3-4021	Schooling/Conference-City Manager	Operating	$8,519	$6,015	$15,000	$15,000	$15,000	$0	**+0.0%**
City Manager's Office	001-20-512-3-5260	Uniforms	Operating	$178	$0	$600	$600	$150	**($450)**	-75.0%
City Manager's Office	001-20-512-3-4630	Vehicle Maintenance	Operating	$300	$273	$1,040	$1,040	$260	**($780)**	-75.0%
General Admin-City Hall	001-04-513-3-4615	Annex Building Exp	Operating	$26,012	$12,883	$15,000	$15,000	$12,000	**($3,000)**	-20.0%
General Admin-City Hall	001-04-513-3-4610	City Hall Building Maintenance	Operating	$69,448	$24,407	$25,000	$28,000	$22,000	**($3,000)**	-12.0%
General Admin-City Hall	001-04-513-3-4100	Communications Services	Operating	$4,225	$5,081	$5,200	$11,700	$1,300	**($3,900)**	-75.0%
General Admin-City Hall	001-04-513-3-4320	Electricity	Operating	$9,156	$8,221	$9,360	$11,960	$9,360	$0	**+0.0%**
General Admin-City Hall	001-04-513-3-4620	Equipment Maintenance	Operating	$274	$844	$4,160	$4,160	$1,040	**($3,120)**	-75.0%
General Admin-City Hall	001-04-513-3-5230	Janitorial Supplies	Operating	$698	$1,331	$4,560	$4,560	$1,140	**($3,420)**	-75.0%
General Admin-City Hall	001-04-513-3-5100	Office Supplies	Operating	$4,249	$3,945	$6,000	$6,200	$1,500	**($4,500)**	-75.0%
General Admin-City Hall	001-04-513-3-4200	Postage and Freight	Operating	$804	$720	$2,600	$2,600	$650	**($1,950)**	-75.0%
General Admin-City Hall	001-04-513-3-4700	Printing and Binding	Operating	$7,254	$6,593	$6,000	$6,000	$1,500	**($4,500)**	-75.0%
General Admin-City Hall	001-04-513-3-3100	Professional Services	Operating	$3,193	$1,233	$55,000	$19,400	$55,000	$0	**+0.0%**
General Admin-City Hall	001-04-513-3-4400	Rentals and Leases	Operating	$779	$659	$2,915	$2,915	$729	**($2,186)**	-75.0%
Information Technology	001-17-516-3-4100	Communications Services	Operating	$450	$550	$1,000	$1,000	$250	**($750)**	-75.0%
Information Technology	001-17-516-3-5242	Hardware	Operating	$31,130	$37,133	$24,000	$24,000	$24,000	$0	**+0.0%**

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Information Technology	001-17-516-3-3100	Professional Services	Operating	$172,707	$150,108	$195,000	$195,000	$195,000	$0	**+0.0%**
Information Technology	001-17-516-3-5241	Software	Operating	$33,842	$4,865	$55,000	$55,000	$55,000	$0	**+0.0%**
Information Technology	001-17-516-3-5401	Software Subscriptions, Licenses	Operating	$121,115	$115,872	$160,000	$133,000	$160,000	$0	**+0.0%**
City Manager's Office	001-20-512-6-6400	Capital Outlay	Capital Outlay	$0	$0	$10,000	$16,725	$10,000	$0	**+0.0%**
General Admin-City Hall	001-04-513-6-6450	Annex Hall Building Improvements	Capital Outlay	$119,338	$45,283	$35,000	$50,000	$35,000	$0	**+0.0%**
General Admin-City Hall	001-04-513-6-6445	City Hall Building Improvements	Capital Outlay	$10,257	$45,698	$85,000	$92,000	$85,000	$0	**+0.0%**
Total, expenditure				**$1,071,526**	**$667,534**	**$1,500,557**	**$1,462,597**	**$1,169,484**	**($331,073)**	**-22.1%**

SECTION E Authorized positions by fund, and the reduction in force

FUND	DIVISION	POSITION	STATUS	FTE	AMOUNT
General Fund	Communications	Public Information Officer	Vacant	1.0	$88,110
Reduction in force				**1.0**	**$88,110**

DIVISION	POSITION	NAME	STATUS	FTE	COST
General Fund				**4.3**	**$562,618**
City Manager's Office	Admin Assistant To City Manager	TBD	Vacant	1.0	$71,967
City Manager's Office	Assistant City Manager	TBD	Vacant	1.0	$151,532
City Manager's Office	City Manager	Curry, Cynthia	Filled	1.0	$220,005
Communications	Public Information Officer	TBD	Vacant	1.0	$88,110
Information Technology	Information Technology Support (part time, hourly)	Williams, George	Filled	0.3	$31,003
Total, City Manager				**4.3**	**$562,618**

Code Enforcement

FY 2027 expenditure $298,065 · 3.0 FTE

SECTION A Reductions and fiscal impact

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2026 ADOPTED	FY 2027 CM REC	IMPACT	SOURCE
Code Enforcement	001-19-521-3-5120	Abatement, Lot Cleanup, Demo	Operating	$26,000	$20,000	**($6,000)**	Ten percent decrement
Code Enforcement	001-19-521-6-6450	Capital Improvement	Capital Outlay	$25,000	$0	**($25,000)**	Ten percent decrement
Code Enforcement	001-19-521-3-5230	Filings and Miscellaneous Legal Fees	Operating	$13,500	$11,500	**($2,000)**	Ten percent decrement
Code Enforcement	001-19-521-3-4700	Printing and Binding	Operating	$1,400	$1,000	**($400)**	Ten percent decrement
Code Enforcement	001-19-521-1-2100	FICA Tax Expense	Personnel Services	$11,267	$11,590	**+$323**	Personnel reduction
Code Enforcement	001-19-521-1-2300	Health and Life Insurance	Personnel Services	$27,247	$23,390	**($3,857)**	Personnel reduction
Code Enforcement	001-19-521-1-1400	Overtime	Personnel Services	$1,500	$1,000	**($500)**	Personnel reduction
Code Enforcement	001-19-521-1-1200	Regular Salaries	Personnel Services	$145,782	$151,499	**+$5,717**	Personnel reduction
Code Enforcement	001-19-521-1-2200	Retirement Expense	Personnel Services	$40,650	$39,087	**($1,563)**	Personnel reduction
Total, 9 movements						**($33,281)**	

SECTION B Budget summary

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Personnel Services	$207,064	$212,854	$226,446	$226,446	$226,565	**+$119**	**+0.1%**
Operating	$35,173	$32,451	$79,900	$79,900	$71,500	**($8,400)**	-10.5%
Capital Outlay	$0	$0	$25,000	$25,000	$0	**($25,000)**	-100.0%
Total expenditure	**$242,237**	**$245,305**	**$331,346**	**$331,346**	**$298,065**	**($33,281)**	**-10.0%**
Total revenue	**$107,998**	**$119,972**	**$122,075**	**$122,075**	**$122,075**	**$0**	**+0.0%**

SECTION C Revenue detail by fund

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
General Fund				**$107,998**	**$119,972**	**$122,075**	**$122,075**	**$122,075**	**$0**	**+0.0%**
	001-00-354-0-1001	Code Enforcement - Legal Lien Fines	Fines & Forfeitures	$13,776	$22,454	$20,600	$20,600	$20,600	$0	**+0.0%**
	001-00-341-0-3001	Code Enforcement-Admin Fees	Charges for Services	$15,936	($440)	$20,600	$20,600	$20,600	$0	**+0.0%**
	001-00-354-0-1000	Code Enforcement-Lien Fines	Fines & Forfeitures	$61,010	$77,698	$65,343	$65,343	$65,343	$0	**+0.0%**
	001-00-341-0-9001	Code Enforcement-Miscellaneous Fees	Charges for Services	$15,676	$15,860	$12,854	$12,854	$12,854	$0	**+0.0%**
	001-00-341-0-3002	Code Enforcement-Vacant Property Registrations	Charges for Services	$1,600	$4,400	$2,678	$2,678	$2,678	$0	**+0.0%**
Total, revenue				**$107,998**	**$119,972**	**$122,075**	**$122,075**	**$122,075**	**$0**	**+0.0%**

SECTION D Expenditure detail by fund, line item

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
General Fund				**$242,237**	**$245,305**	**$331,346**	**$331,346**	**$298,065**	**($33,281)**	**-10.0%**
Code Enforcement	001-19-521-1-1210	Accrued Salaries	Personnel Services	($2,328)	$0	$0	$0	$0	$0	
Code Enforcement	001-19-521-1-2100	FICA Tax Expense	Personnel Services	$9,403	$10,073	$11,267	$11,267	$11,590	**+$323**	**+2.9%**
Code Enforcement	001-19-521-1-2300	Health and Life Insurance	Personnel Services	$33,137	$27,605	$27,247	$27,247	$23,390	**($3,857)**	-14.2%
Code Enforcement	001-19-521-1-1400	Overtime	Personnel Services	$1,365	$843	$1,500	$1,500	$1,000	**($500)**	-33.3%
Code Enforcement	001-19-521-1-1200	Regular Salaries	Personnel Services	$126,645	$134,341	$145,782	$145,782	$151,499	**+$5,717**	**+3.9%**
Code Enforcement	001-19-521-1-2200	Retirement Expense	Personnel Services	$38,842	$39,992	$40,650	$40,650	$39,087	**($1,563)**	-3.8%
Code Enforcement	001-19-521-3-5120	Abatement, Lot Cleanup, Demo	Operating	$10,308	$0	$26,000	$26,000	$20,000	**($6,000)**	-23.1%
Code Enforcement	001-19-521-3-4100	Communications Services	Operating	$1,023	$1,005	$1,100	$1,100	$1,100	$0	**+0.0%**
Code Enforcement	001-19-521-3-5230	Filings and Miscellaneous Legal Fees	Operating	$3,699	$2,088	$13,500	$13,500	$11,500	**($2,000)**	-14.8%
Code Enforcement	001-19-521-3-5000	Fines & Fees	Operating	$15	$89	$100	$100	$100	$0	**+0.0%**
Code Enforcement	001-19-521-3-5210	Gas and Lubricants	Operating	$443	$81	$1,100	$1,100	$1,100	$0	**+0.0%**
Code Enforcement	001-19-521-3-4810	Legal Ads	Operating	$787	$637	$2,200	$2,200	$2,200	$0	**+0.0%**
Code Enforcement	001-19-521-3-5100	Office Supplies	Operating	$84	$237	$500	$500	$500	$0	**+0.0%**
Code Enforcement	001-19-521-3-5280	Operating Supplies	Operating	$451	$478	$600	$600	$600	$0	**+0.0%**
Code Enforcement	001-19-521-3-4200	Postage and Freight	Operating	$1,737	$2,002	$1,700	$1,700	$1,700	$0	**+0.0%**
Code Enforcement	001-19-521-3-3120	Pre-Employment Expense	Operating	$247	$384	$600	$600	$600	$0	**+0.0%**
Code Enforcement	001-19-521-3-4700	Printing and Binding	Operating	$1,390	$946	$1,400	$1,400	$1,000	**($400)**	-28.6%
Code Enforcement	001-19-521-3-3100	Professional Services	Operating	$10,236	$10,944	$17,000	$17,000	$17,000	$0	**+0.0%**
Code Enforcement	001-19-521-3-3110	Professional Services Orange Data	Operating	$2,470	$5,860	$6,000	$6,000	$6,000	$0	**+0.0%**
Code Enforcement	001-19-521-3-4400	Rentals and Leases	Operating	$142	$145	$1,000	$1,000	$1,000	$0	**+0.0%**
Code Enforcement	001-19-521-3-4020	Schooling, Conference, Etc.	Operating	$1,499	$6,785	$4,000	$4,000	$4,000	$0	**+0.0%**
Code Enforcement	001-19-521-3-5260	Uniforms	Operating	$213	$198	$600	$600	$600	$0	**+0.0%**
Code Enforcement	001-19-521-3-4630	Vehicle Maintenance	Operating	$429	$572	$2,500	$2,500	$2,500	$0	**+0.0%**
Code Enforcement	001-19-521-6-6450	Capital Improvement	Capital Outlay	$0	$0	$25,000	$25,000	$0	**($25,000)**	-100.0%
Total, expenditure				**$242,237**	**$245,305**	**$331,346**	**$331,346**	**$298,065**	**($33,281)**	**-10.0%**

SECTION E Authorized positions by fund, and the reduction in force

DIVISION	POSITION	NAME	STATUS	FTE	COST
General Fund				**3.0**	**$230,444**
Code Enforcement	Code Enforcement Officer	Bartelli, Harold	Filled	1.0	$74,371
Code Enforcement	Code Enforcement Officer	Dreyer, Melissa	Filled	1.0	$74,197

DIVISION	POSITION	NAME	STATUS	FTE	COST
Code Enforcement	Code Enforcement Officer	Lowe, Christy	Filled	1.0	$81,876
Total, Code Enforcement				**3.0**	**$230,444**

Commission

FY 2027 expenditure $388,726 · 6.0 FTE

SECTION A Reductions and fiscal impact

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2026 ADOPTED	FY 2027 CM REC	IMPACT	SOURCE
Commissioners	001-01-511-3-5284	Awards/Recognition	Operating	$5,000	$1,250	($3,750)	Ten percent decrement
Commissioners	001-01-511-3-4100	Communications Services	Operating	$6,000	$4,000	($2,000)	Ten percent decrement
Commissioners	001-01-511-3-4907	Mayor's Reception	Operating	$6,000	$1,000	($5,000)	Ten percent decrement
Commissioners	001-01-511-3-5400	Memberships, Subscriptions, Dues	Operating	$5,000	$1,250	($3,750)	Ten percent decrement
Commissioners	001-01-511-3-4910	NEFLC	Operating	$5,000	$1,250	($3,750)	Ten percent decrement
Commissioners	001-01-511-3-5100	Office Supplies	Operating	$520	$130	($390)	Ten percent decrement
Commissioners	001-01-511-3-5280	Operating Supplies	Operating	$3,213	$1,000	($2,213)	Ten percent decrement
Commissioners	001-01-511-3-4026	Schooling/Conference-Comm Borom	Operating	$7,500	$3,750	($3,750)	Ten percent decrement
Commissioners	001-01-511-3-4024	Schooling/Conference-Comm Campbell	Operating	$7,500	$3,750	($3,750)	Ten percent decrement
Commissioners	001-01-511-3-4025	Schooling/Conference-Comm Davis	Operating	$7,500	$3,750	($3,750)	Ten percent decrement
Commissioners	001-01-511-3-4023	Schooling/Conference-Commissioner W Jones	Operating	$7,500	$3,750	($3,750)	Ten percent decrement
Commissioners	001-01-511-3-4022	Schooling/Conference-Mayor	Operating	$7,500	$3,750	($3,750)	Ten percent decrement
Commissioners	001-01-511-3-4906	Special Events & Projects - Commissioner Borom	Operating	$5,000	$0	($5,000)	Ten percent decrement
Commissioners	001-01-511-3-4904	Special Events & Projects - Commissioner Campbell	Operating	$5,000	$0	($5,000)	Ten percent decrement
Commissioners	001-01-511-3-4905	Special Events & Projects - Commissioner Davis	Operating	$5,000	$0	($5,000)	Ten percent decrement
Commissioners	001-01-511-3-4903	Special Events & Projects - Commissioner Jones	Operating	$5,000	$0	($5,000)	Ten percent decrement
Commissioners	001-01-511-3-4901	Special Events & Projects - Mayor Correa	Operating	$5,000	$0	($5,000)	Ten percent decrement
Commissioners	001-01-511-3-5260	Uniforms	Operating	$520	$130	($390)	Ten percent decrement
Commissioners	001-01-511-3-5286	Youth Ambassador Program	Operating	$520	$130	($390)	Ten percent decrement
Commissioners	001-01-511-3-4800	Advertising	Operating	$15,000	$0	($15,000)	City Manager decision
Commissioners	001-01-511-6-6400	Capital Outlay	Capital Outlay	$20,000	$15,000	($5,000)	City Manager decision
Commissioners	001-01-511-3-5287	Non-Profit Organization Assistance	Operating	$50,000	$5,000	($45,000)	City Manager decision
Commissioners	001-01-511-1-1110	Commissioners Salaries	Personnel Services	$121,316	$117,703	($3,613)	Personnel reduction
Commissioners	001-01-511-1-2100	FICA Tax Expense	Personnel Services	$13,144	$9,004	($4,140)	Personnel reduction
Commissioners	001-01-512-1-2100	FICA Tax Expense	Personnel Services	$2,410	$3,822	+$1,412	Personnel reduction
Commissioners	001-01-511-1-2300	Health and Life Insurance	Personnel Services	$15,893	$23,579	+$7,686	Personnel reduction
Commissioners	001-01-511-1-1200	Legislative Asst Salaries	Personnel Services	$50,505	$0	($50,505)	Personnel reduction
Commissioners	001-01-512-1-1200	Regular Salaries	Personnel Services	$31,500	$49,962	+$18,462	Personnel reduction
Commissioners	001-01-511-1-2200	Retirement Expense	Personnel Services	$47,423	$35,767	($11,656)	Personnel reduction
Total, 29 movements						**($172,738)**	

SECTION B Budget summary

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Personnel Services	$204,374	$177,622	$282,191	$282,931	$239,836	($42,355)	-15.0%
Operating	$161,202	$177,531	$259,273	$251,648	$133,890	($125,383)	-48.4%
Capital Outlay	$0	$38,286	$20,000	$36,225	$15,000	($5,000)	-25.0%
Total expenditure	**$365,576**	**$393,439**	**$561,464**	**$570,804**	**$388,726**	**($172,738)**	**-30.8%**

SECTION C Revenue detail by fund

None budgeted.

SECTION D Expenditure detail by fund, line item

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
General Fund				**$365,576**	**$393,439**	**$561,464**	**$570,804**	**$388,726**	**($172,738)**	**-30.8%**
Commissioners	001-01-511-1-1210	Commiss Accrued Payroll	Personnel Services	($1,825)	$0	$0	$0	$0	$0	
Commissioners	001-01-511-1-1110	Commissioners Salaries	Personnel Services	$118,027	$98,400	$121,316	$121,316	$117,703	($3,613)	-3.0%
Commissioners	001-01-511-1-2100	FICA Tax Expense	Personnel Services	$8,820	$7,373	$13,144	$13,144	$9,004	($4,140)	-31.5%
Commissioners	001-01-512-1-2100	FICA Tax Expense	Personnel Services	$2,538	$2,439	$2,410	$2,410	$3,822	+$1,412	+58.6%
Commissioners	001-01-511-1-2300	Health and Life Insurance	Personnel Services	$7,578	$6,825	$15,893	$15,893	$23,579	+$7,686	+48.4%
Commissioners	001-01-511-1-1200	Legislative Asst Salaries	Personnel Services	$0	$0	$50,505	$46,205	$0	($50,505)	-100.0%
Commissioners	001-01-512-1-1200	Regular Salaries	Personnel Services	$33,182	$31,885	$31,500	$36,540	$49,962	+$18,462	+58.6%
Commissioners	001-01-511-1-2200	Retirement Expense	Personnel Services	$36,054	$30,700	$47,423	$47,423	$35,767	($11,656)	-24.6%
Commissioners	001-01-511-3-4800	Advertising	Operating	$9,435	$10,735	$15,000	$16,000	$0	($15,000)	-100.0%
Commissioners	001-01-511-3-5284	Awards/Recognition	Operating	$2,193	$451	$5,000	$5,000	$1,250	($3,750)	-75.0%
Commissioners	001-01-511-3-4930	Citizens Transportation	Operating	$0	$25,000	$0	$0	$0	$0	
Commissioners	001-01-511-3-4100	Communications Services	Operating	$7,777	$4,989	$6,000	$5,000	$4,000	($2,000)	-33.3%
Commissioners	001-01-511-3-4907	Mayor's Reception	Operating	$5,257	$1,059	$6,000	$8,000	$1,000	($5,000)	-83.3%
Commissioners	001-01-511-3-5400	Memberships, Subscriptions, Dues	Operating	$4,695	$4,807	$5,000	$5,000	$1,250	($3,750)	-75.0%
Commissioners	001-01-511-3-4910	NEFLC	Operating	$2,753	$205	$5,000	$5,000	$1,250	($3,750)	-75.0%
Commissioners	001-01-511-3-5287	Non-Profit Organization Assistance	Operating	$0	$0	$50,000	$50,000	$5,000	($45,000)	-90.0%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Commissioners	001-01-511-3-5100	Office Supplies	Operating	$436	$268	$520	$520	$130	($390)	-75.0%
Commissioners	001-01-511-3-5280	Operating Supplies	Operating	$2,697	$2,316	$3,213	$4,513	$1,000	($2,213)	-68.9%
Commissioners	001-01-511-3-3100	Professional Services	Operating	$75,430	$82,619	$90,000	$90,000	$90,000	$0	+0.0%
Commissioners	001-01-511-3-5283	SBDC	Operating	$8,000	$0	$10,000	$3,275	$10,000	$0	+0.0%
Commissioners	001-01-511-3-4026	Schooling/Conference-Comm Borom	Operating	$6,395	$3,689	$7,500	$7,500	$3,750	($3,750)	-50.0%
Commissioners	001-01-511-3-4024	Schooling/Conference-Comm Campbell	Operating	$5,558	$6,941	$7,500	$7,600	$3,750	($3,750)	-50.0%
Commissioners	001-01-511-3-4025	Schooling/Conference-Comm Davis	Operating	$2,119	$4,236	$7,500	$7,500	$3,750	($3,750)	-50.0%
Commissioners	001-01-511-3-4023	Schooling/Conference-Commissioner W Jones	Operating	$3,039	$3,585	$7,500	$7,500	$3,750	($3,750)	-50.0%
Commissioners	001-01-511-3-4022	Schooling/Conference-Mayor	Operating	$1,781	$687	$7,500	$7,500	$3,750	($3,750)	-50.0%
Commissioners	001-01-511-3-4906	Special Events & Projects - Commissioner Borom	Operating	$4,427	$6,266	$5,000	$3,800	$0	($5,000)	-100.0%
Commissioners	001-01-511-3-4904	Special Events & Projects - Commissioner Campbell	Operating	$300	$4,900	$5,000	$3,900	$0	($5,000)	-100.0%
Commissioners	001-01-511-3-4905	Special Events & Projects - Commissioner Davis	Operating	$8,822	$6,570	$5,000	$3,000	$0	($5,000)	-100.0%
Commissioners	001-01-511-3-4903	Special Events & Projects - Commissioner Jones	Operating	$6,460	$5,192	$5,000	$5,000	$0	($5,000)	-100.0%
Commissioners	001-01-511-3-4901	Special Events & Projects - Mayor Correa	Operating	$3,300	$2,600	$5,000	$5,000	$0	($5,000)	-100.0%
Commissioners	001-01-511-3-5260	Uniforms	Operating	$165	$269	$520	$520	$130	($390)	-75.0%
Commissioners	001-01-511-3-5286	Youth Ambassador Program	Operating	$163	$147	$520	$520	$130	($390)	-75.0%
Commissioners	001-01-511-6-6400	Capital Outlay	Capital Outlay	$0	$38,286	$20,000	$36,225	$15,000	($5,000)	-25.0%
Total, expenditure				**$365,576**	**$393,439**	**$561,464**	**$570,804**	**$388,726**	**($172,738)**	**-30.8%**

SECTION E Authorized positions by fund, and the reduction in force

FUND	DIVISION	POSITION	STATUS	FTE	AMOUNT
General Fund	Commissioners	Commissioners Admin Assistant	Vacant	1.0	$76,077
Reduction in force				**1.0**	**$76,077**

DIVISION	POSITION	NAME	STATUS	FTE	COST
General Fund				**6.0**	**$245,236**
Commissioners	City Commissioner	Borom, Rufus	Filled	1.0	$31,078
Commissioners	City Commissioner	Campbell, Justin	Filled	1.0	$46,652
Commissioners	City Commissioner	Davis, Annie	Filled	1.0	$29,600
Commissioners	City Commissioner	Jones, Willie	Filled	1.0	$29,600
Commissioners	City Mayor	Correa, Roberta	Filled	1.0	$32,230
Commissioners	Commissioners Admin Assistant	TBD	Vacant	1.0	$76,077

DIVISION	POSITION	NAME	STATUS	FTE	COST
Total, Commission				**6.0**	**$245,236**

Community Affairs

FY 2027 expenditure $807,335 · 5.5 FTE

SECTION A Reductions and fiscal impact

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2026 ADOPTED	FY 2027 CM REC	IMPACT	SOURCE
Jenkins Gymnasium	001-40-572-3-4610	Building Maintenance	Operating	$35,000	$25,000	**($10,000)**	Ten percent decrement
Price Martin Center	001-26-579-3-4610	Building Maintenance	Operating	$10,000	$7,000	**($3,000)**	Ten percent decrement
Recreation	001-06-572-3-4610	Building Maintenance	Operating	$2,500	$0	**($2,500)**	Ten percent decrement
Recreation	001-06-572-6-6450	Capital Improvement	Capital Outlay	$50,000	$15,000	**($35,000)**	Ten percent decrement
Jenkins Gymnasium	001-40-572-6-6400	Capital Outlay	Capital Outlay	$50,000	$40,000	**($10,000)**	Ten percent decrement
Price Martin Center	001-26-579-6-6400	Capital Outlay	Capital Outlay	$30,000	$15,000	**($15,000)**	Ten percent decrement
Recreation	001-06-572-6-6400	Capital Outlay	Capital Outlay	$25,000	$0	**($25,000)**	Ten percent decrement
Recreation	001-06-572-3-4320	Electricity	Operating	$2,000	$0	**($2,000)**	Ten percent decrement
Jenkins Gymnasium	001-40-572-3-4620	Equipment Maintenance	Operating	$10,000	$7,000	**($3,000)**	Ten percent decrement
Jenkins Gymnasium	001-40-572-3-4650	Grounds Maintenance	Operating	$5,200	$4,000	**($1,200)**	Ten percent decrement
Cultural Services	001-03-573-3-4611	Maintenance - Putnam County Historical Society Museum	Operating	$2,600	$1,500	**($1,100)**	Ten percent decrement
Recreation	001-06-572-3-4653	Maintenance-Booker Park	Operating	$13,860	$8,000	**($5,860)**	Ten percent decrement
Recreation	001-06-572-3-4654	Maintenance-Forrester Field	Operating	$13,860	$8,000	**($5,860)**	Ten percent decrement
Recreation	001-06-572-3-4651	Maintenance-Fred Green Park	Operating	$13,860	$8,000	**($5,860)**	Ten percent decrement
Cultural Services	001-03-573-3-4613	Maintenance-Larimer Arts Center	Operating	$5,000	$3,500	**($1,500)**	Ten percent decrement
Recreation	001-06-572-3-4655	Maintenance-Shaw Buck Recreation	Operating	$13,860	$8,000	**($5,860)**	Ten percent decrement
Cultural Services	001-03-573-3-4616	Maintenance-Waterworks	Operating	$4,000	$2,500	**($1,500)**	Ten percent decrement
Cultural Services	001-03-573-3-4618	Maintenance-Willard Cooper Building	Operating	$5,000	$2,000	**($3,000)**	Ten percent decrement
Recreation	001-06-572-3-4310	Natural Gas	Operating	$2,000	$1,000	**($1,000)**	Ten percent decrement
Jenkins Gymnasium	001-40-572-3-5280	Operating Supplies	Operating	$5,500	$4,000	**($1,500)**	Ten percent decrement
Recreation	001-06-572-3-5280	Operating Supplies	Operating	$5,000	$2,500	**($2,500)**	Ten percent decrement
Cultural Services	001-03-573-3-5280	Operating-Bronson House	Operating	$12,000	$8,000	**($4,000)**	Ten percent decrement
Cultural Services	001-03-573-3-5286	Operating-Waterworks	Operating	$5,600	$2,500	**($3,100)**	Ten percent decrement
Recreation	001-06-572-3-4700	Printing and Binding	Operating	$1,500	$500	**($1,000)**	Ten percent decrement

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2026 ADOPTED	FY 2027 CM REC	IMPACT	SOURCE
Jenkins Gymnasium	001-40-572-3-3100	Professional Services	Operating	$10,000	$1,000	**($9,000)**	Ten percent decrement
Cultural Services	001-03-573-3-4910	Special Event - Riverfront	Operating	$35,000	$25,000	**($10,000)**	Ten percent decrement
Jenkins Gymnasium	001-40-572-3-4100	Communication Services	Operating	$618	$8,100	**+$7,482**	July 14 department request
Price Martin Center	001-26-579-3-4620	Equipment Maintenance	Operating	$3,300	$4,000	**+$700**	July 14 department request
Price Martin Center	001-26-579-3-4650	Grounds Maintenance	Operating	$1,500	$2,500	**+$1,000**	July 14 department request
Price Martin Center	001-26-579-3-5230	Janitorial Supplies	Operating	$600	$1,000	**+$400**	July 14 department request
Recreation	001-06-572-3-5230	Janitorial Supplies	Operating	$800	$1,500	**+$700**	July 14 department request
Price Martin Center	001-26-579-3-5280	Operating Supplies	Operating	$0	$500	**+$500**	July 14 department request
Cultural Services	001-03-573-3-5289	Operating-Terminal Building	Operating	$2,100	$2,500	**+$400**	July 14 department request
Cultural Services	001-03-573-3-3120	Pre-Employment Expense	Operating	$0	$400	**+$400**	July 14 department request
Cultural Services	001-03-573-3-4020	Schooling Conferences	Operating	$1,500	$2,500	**+$1,000**	July 14 department request
Cultural Services	001-03-573-6-6400	Capital Outlay	Capital Outlay	$20,000	$15,000	**($5,000)**	City Manager decision
Cultural Services	001-03-573-3-4100	Communication Services	Operating	$1,500	$0	**($1,500)**	City Manager decision
Price Martin Center	001-26-579-3-4100	Communications Services	Operating	$1,400	$0	**($1,400)**	City Manager decision
Recreation	001-06-572-3-4100	Communications Services	Operating	$2,508	$2,000	**($508)**	City Manager decision
Cultural Services	001-03-573-3-5000	Fines & Fees	Operating	$100	$0	**($100)**	City Manager decision
Jenkins Gymnasium	001-40-572-3-5230	Janitorial Supplies	Operating	$2,200	$2,000	**($200)**	City Manager decision
Cultural Services	001-03-573-3-4619	Maintenance Terminal Building	Operating	$1,000	$500	**($500)**	City Manager decision
Cultural Services	001-03-573-3-4610	Maintenance-Bronson House	Operating	$7,400	$4,000	**($3,400)**	City Manager decision
Cultural Services	001-03-573-3-4614	Maintenance-Tilghman House	Operating	$1,000	$500	**($500)**	City Manager decision
Cultural Services	001-03-573-3-4615	Maintenance-Train Depot	Operating	$5,200	$4,000	**($1,200)**	City Manager decision
Recreation	001-06-572-3-5100	Office Supplies	Operating	$520	$500	**($20)**	City Manager decision
Cultural Services	001-03-573-3-5281	Operating - Putnam County Historical Society Museum	Operating	$1,000	$500	**($500)**	City Manager decision
Cultural Services	001-03-573-3-3100	Professional Services	Operating	$2,300	$1,000	**($1,300)**	City Manager decision
Recreation	001-06-572-3-4400	Rentals and Leases	Operating	$500	$300	**($200)**	City Manager decision

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2026 ADOPTED	FY 2027 CM REC	IMPACT	SOURCE
Recreation	001-06-572-3-4020	Schooling/Conferences	Operating	$5,000	$3,500	($1,500)	City Manager decision
Price Martin Center	001-26-579-3-4680	Storm Cleanup	Operating	$600	$0	($600)	City Manager decision
Recreation	001-06-572-1-1100	Executive Salaries	Personnel Services	$81,900	$81,892	($8)	Personnel reduction
Recreation	001-06-572-1-2100	FICA Expense	Personnel Services	$16,756	$13,721	($3,035)	Personnel reduction
Cultural Services	001-03-573-1-2100	FICA Tax Expense	Personnel Services	$4,414	$8,359	+$3,945	Personnel reduction
Cultural Services	001-03-573-1-2300	Health and Life Insurance	Personnel Services	$10,674	$23,285	+$12,611	Personnel reduction
Recreation	001-06-572-1-2300	Health and Life Insurance	Personnel Services	$40,521	$57,236	+$16,715	Personnel reduction
Cultural Services	001-03-573-1-1400	Overtime	Personnel Services	$2,500	$2,490	($10)	Personnel reduction
Recreation	001-06-572-1-1400	Overtime	Personnel Services	$2,000	$1,992	($8)	Personnel reduction
Cultural Services	001-03-573-1-1200	Regular Salaries	Personnel Services	$55,198	$109,262	+$54,064	Personnel reduction
Recreation	001-06-572-1-1200	Regular Salaries	Personnel Services	$135,135	$97,461	($37,674)	Personnel reduction
Cultural Services	001-03-573-1-2200	Retirement Expense	Personnel Services	$15,925	$19,650	+$3,725	Personnel reduction
Recreation	001-06-572-1-2200	Retirement Expense	Personnel Services	$60,454	$46,273	($14,181)	Personnel reduction
Total, 62 movements						**($139,042)**	

SECTION B Budget summary

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Personnel Services	$290,145	$270,066	$425,477	$425,477	$461,621	+$36,144	+8.5%
Operating	$247,342	$242,234	$345,900	$357,325	$260,714	($85,186)	-24.6%
Capital Outlay	$4,875	$2,500	$175,000	$195,000	$85,000	($90,000)	-51.4%
Capital / Grants	$13,626	$1,271	$0	$0	$0	$0	
Total expenditure	**$555,988**	**$516,071**	**$946,377**	**$977,802**	**$807,335**	**($139,042)**	**-14.7%**
Total revenue	**$191,223**	**$71,904**	**$398,026**	**$407,251**	**$398,026**	**$0**	**+0.0%**

SECTION C Revenue detail by fund

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
General Fund				**$191,223**	**$71,904**	**$398,026**	**$407,251**	**$398,026**	**$0**	**+0.0%**
	001-00-347-2-3000	Booker/Lefty Turner Field	Charges for Services	$107,193	$1,318	$643	$643	$643	$0	+0.0%
	001-00-347-3-1000	Bronson House	Charges for Services	$200	$0	$0	$0	$0	$0	
	001-00-366-0-8001	Contribution - Mayor's Reception	Miscellaneous	$600	$0	$7,498	$9,498	$7,498	$0	+0.0%
	001-00-366-0-1100	Contribution - Recreation	Miscellaneous	$1,500	$4,650	$2,142	$9,367	$2,142	$0	+0.0%
	001-00-324-6-1010	Impact Fees-Parks & Recreation	Licenses, Permits & Fees	$50,116	$37,707	$364,177	$364,177	$364,177	$0	+0.0%
	001-00-347-4-1004	Parks Department OT Reimbursement	Charges for Services	$6,968	$3,600	$10,176	$10,176	$10,176	$0	+0.0%
	001-00-347-5-1000	Price Martin Center	Charges for Services	$6,489	$5,060	$3,214	$3,214	$3,214	$0	+0.0%
	001-00-366-0-1300	Recreation - Registration	Miscellaneous	$4,565	$4,750	$2,142	$2,142	$2,142	$0	+0.0%
	001-00-366-0-1400	Recreation Field Rentals	Miscellaneous	$0	$0	$643	$643	$643	$0	+0.0%
	001-00-347-3-1003	Rental-Jenkins Comm Center	Charges for Services	$0	$1,776	$0	$0	$0	$0	
	001-00-347-2-1001	Special Event Fees	Charges for Services	$2,695	$1,365	$1,607	$1,607	$1,607	$0	+0.0%
	001-00-347-2-2500	Sponsorship-Recreation	Charges for Services	$3,000	$11,678	$5,784	$5,784	$5,784	$0	+0.0%
	001-00-347-3-1001	St. Johns River Center-Rentals-Multi	Charges for Services	$7,897	$0	$0	$0	$0	$0	
Total, revenue				**$191,223**	**$71,904**	**$398,026**	**$407,251**	**$398,026**	**$0**	**+0.0%**

SECTION D Expenditure detail by fund, line item

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
General Fund				**$555,988**	**$516,071**	**$946,377**	**$977,802**	**$807,335**	**($139,042)**	**-14.7%**
Cultural Services	001-03-573-1-1210	Accrued Salaries	Personnel Services	($749)	$0	$0	$0	$0	$0	
Cultural Services	001-03-573-1-2100	FICA Tax Expense	Personnel Services	$2,840	$2,817	$4,414	$4,414	$8,359	+$3,945	+89.4%
Cultural Services	001-03-573-1-2300	Health and Life Insurance	Personnel Services	$14,766	$11,646	$10,674	$10,674	$23,285	+$12,611	+118.1%
Cultural Services	001-03-573-1-1400	Overtime	Personnel Services	$3,597	$1,901	$2,500	$2,500	$2,490	($10)	-0.4%
Cultural Services	001-03-573-1-1200	Regular Salaries	Personnel Services	$35,439	$35,911	$55,198	$55,198	$109,262	+$54,064	+97.9%
Cultural Services	001-03-573-1-2200	Retirement Expense	Personnel Services	$11,979	$11,565	$15,925	$15,925	$19,650	+$3,725	+23.4%
Recreation	001-06-572-1-1210	Accrued Salaries	Personnel Services	($2,331)	$0	$0	$0	$0	$0	

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Recreation	001-06-572-1-1100	Executive Salaries	Personnel Services	$68,376	$61,751	$81,900	$81,900	$81,892	**($8)**	-0.0%
Recreation	001-06-572-1-2100	FICA Expense	Personnel Services	$9,367	$8,593	$16,756	$16,756	$13,721	**($3,035)**	-18.1%
Recreation	001-06-572-1-2300	Health and Life Insurance	Personnel Services	$46,476	$44,325	$40,521	$40,521	$57,236	**+$16,715**	**+41.2%**
Recreation	001-06-572-1-1400	Overtime	Personnel Services	$589	$2,282	$2,000	$2,000	$1,992	**($8)**	-0.4%
Recreation	001-06-572-1-1200	Regular Salaries	Personnel Services	$63,534	$55,131	$135,135	$135,135	$97,461	**($37,674)**	-27.9%
Recreation	001-06-572-1-2200	Retirement Expense	Personnel Services	$36,262	$34,144	$60,454	$60,454	$46,273	**($14,181)**	-23.5%
Cultural Services	001-03-573-3-4800	Advertising	Operating	$0	$0	$520	$2,500	$520	$0	**+0.0%**
Cultural Services	001-03-573-3-4100	Communication Services	Operating	$1,023	$832	$1,500	$1,500	$0	**($1,500)**	-100.0%
Cultural Services	001-03-573-3-5000	Fines & Fees	Operating	$0	$0	$100	$100	$0	**($100)**	-100.0%
Cultural Services	001-03-573-3-4617	Hammock Hall-Maintenance	Operating	$26	$0	$0	$0	$0	$0	
Cultural Services	001-03-573-3-5290	Holiday Event - Jingle Jam	Operating	$242	$0	$0	$7,225	$0	$0	
Cultural Services	001-03-573-3-5230	Janitorial Supplies	Operating	$939	$535	$2,000	$2,000	$2,000	$0	**+0.0%**
Cultural Services	001-03-573-3-4611	Maintenance - Putnam County Historical Society Museum	Operating	$217	$0	$2,600	$2,600	$1,500	**($1,100)**	-42.3%
Cultural Services	001-03-573-3-4619	Maintenance Terminal Building	Operating	$525	$445	$1,000	$1,000	$500	**($500)**	-50.0%
Cultural Services	001-03-573-3-4610	Maintenance-Bronson House	Operating	$11,507	($592)	$7,400	$7,400	$4,000	**($3,400)**	-45.9%
Cultural Services	001-03-573-3-4613	Maintenance-Larimer Arts Center	Operating	$4,022	$2,391	$5,000	$5,000	$3,500	**($1,500)**	-30.0%
Cultural Services	001-03-573-3-4612	Maintenance-St. Johns River Center	Operating	$3,261	$95	$0	$0	$0	$0	
Cultural Services	001-03-573-3-4614	Maintenance-Tilghman House	Operating	$378	$335	$1,000	$1,000	$500	**($500)**	-50.0%
Cultural Services	001-03-573-3-4615	Maintenance-Train Depot	Operating	$9,693	$8,236	$5,200	$5,200	$4,000	**($1,200)**	-23.1%
Cultural Services	001-03-573-3-4616	Maintenance-Waterworks	Operating	$2,100	$0	$4,000	$4,000	$2,500	**($1,500)**	-37.5%
Cultural Services	001-03-573-3-4618	Maintenance-Willard Cooper Building	Operating	$0	$24,375	$5,000	$5,000	$2,000	**($3,000)**	-60.0%
Cultural Services	001-03-573-3-5281	Operating - Putnam County Historical Society Museum	Operating	$0	$0	$1,000	$1,000	$500	**($500)**	-50.0%
Cultural Services	001-03-573-3-5280	Operating-Bronson House	Operating	$9,261	$9,478	$12,000	$12,000	$8,000	**($4,000)**	-33.3%
Cultural Services	001-03-573-3-5283	Operating-Larimer Arts Center	Operating	$0	$200	$1,000	$1,000	$1,000	$0	**+0.0%**
Cultural Services	001-03-573-3-5282	Operating-St. Johns River Center	Operating	$10,704	$7,574	$0	$0	$0	$0	
Cultural Services	001-03-573-3-5289	Operating-Terminal Building	Operating	$2,074	$1,877	$2,100	$2,100	$2,500	**+$400**	**+19.0%**
Cultural Services	001-03-573-3-5286	Operating-Waterworks	Operating	$7,060	$6,309	$5,600	$5,600	$2,500	**($3,100)**	-55.4%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Cultural Services	001-03-573-3-3120	Pre-Employment Expense	Operating	$0	$55	$0	$0	$400	+$400	
Cultural Services	001-03-573-3-3100	Professional Services	Operating	$635	$918	$2,300	$2,300	$1,000	($1,300)	-56.5%
Cultural Services	001-03-573-3-4400	Rentals and Leases	Operating	$399	$406	$736	$736	$736	$0	+0.0%
Cultural Services	001-03-573-3-4020	Schooling Conferences	Operating	$0	$63	$1,500	$1,500	$2,500	+$1,000	+66.7%
Cultural Services	001-03-573-3-4910	Special Event - Riverfront	Operating	$2,562	$28,708	$35,000	$18,020	$25,000	($10,000)	-28.6%
Cultural Services	001-03-573-3-5260	Uniforms	Operating	$90	$0	$200	$200	$200	$0	+0.0%
Jenkins Gymnasium	001-40-572-3-4610	Building Maintenance	Operating	$23,944	$11,084	$35,000	$35,000	$25,000	($10,000)	-28.6%
Jenkins Gymnasium	001-40-572-3-4100	Communication Services	Operating	$413	$3,097	$618	$618	$8,100	+$7,482	+1210.7%
Jenkins Gymnasium	001-40-572-3-4320	Electricity	Operating	$15,078	$20,075	$20,800	$20,800	$20,800	$0	+0.0%
Jenkins Gymnasium	001-40-572-3-4620	Equipment Maintenance	Operating	$0	$0	$10,000	$10,000	$7,000	($3,000)	-30.0%
Jenkins Gymnasium	001-40-572-3-4650	Grounds Maintenance	Operating	$0	$3,029	$5,200	$5,200	$4,000	($1,200)	-23.1%
Jenkins Gymnasium	001-40-572-3-5230	Janitorial Supplies	Operating	$901	$1,888	$2,200	$2,200	$2,000	($200)	-9.1%
Jenkins Gymnasium	001-40-572-3-4500	Liability Insurance	Operating	$8,627	$11,724	$14,758	$14,758	$14,758	$0	+0.0%
Jenkins Gymnasium	001-40-572-3-5280	Operating Supplies	Operating	$1,463	$4,287	$5,500	$5,500	$4,000	($1,500)	-27.3%
Jenkins Gymnasium	001-40-572-3-3100	Professional Services	Operating	$12,638	$7,833	$10,000	$10,000	$1,000	($9,000)	-90.0%
Jenkins Gymnasium	001-40-572-3-4020	Schooling, Conference, Etc	Operating	$0	$0	$2,500	$2,500	$2,500	$0	+0.0%
Jenkins Gymnasium	001-40-572-3-4630	Vehicle Maintenance	Operating	$0	$0	$2,500	$2,500	$2,500	$0	+0.0%
Price Martin Center	001-26-579-3-4610	Building Maintenance	Operating	$4,045	$3,213	$10,000	$10,000	$7,000	($3,000)	-30.0%
Price Martin Center	001-26-579-3-4100	Communications Services	Operating	$1,059	$1,039	$1,400	$1,400	$0	($1,400)	-100.0%
Price Martin Center	001-26-579-3-4320	Electricity	Operating	$15,631	$14,330	$10,000	$10,000	$10,000	$0	+0.0%
Price Martin Center	001-26-579-3-4620	Equipment Maintenance	Operating	$1,607	$1,497	$3,300	$3,300	$4,000	+$700	+21.2%
Price Martin Center	001-26-579-3-4650	Grounds Maintenance	Operating	$0	$0	$1,500	$1,500	$2,500	+$1,000	+66.7%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Price Martin Center	001-26-579-3-5230	Janitorial Supplies	Operating	$500	$0	$600	$600	$1,000	**+$400**	**+66.7%**
Price Martin Center	001-26-579-3-4310	Natural Gas	Operating	$800	$676	$1,000	$1,000	$1,000	$0	**+0.0%**
Price Martin Center	001-26-579-3-5280	Operating Supplies	Operating	$435	$0	$0	$0	$500	**+$500**	
Price Martin Center	001-26-579-3-4680	Storm Cleanup	Operating	$0	$0	$600	$600	$0	**($600)**	-100.0%
Recreation	001-06-572-3-4610	Building Maintenance	Operating	$1,687	$1,754	$2,500	$2,500	$0	**($2,500)**	-100.0%
Recreation	001-06-572-3-5270	Chemicals & Fertilizer	Operating	$0	$0	$1,000	$1,000	$1,000	$0	**+0.0%**
Recreation	001-06-572-3-4100	Communications Services	Operating	$1,323	$837	$2,508	$2,508	$2,000	**($508)**	-20.3%
Recreation	001-06-572-3-4330	Credit Card Fees-Rec	Operating	$250	$280	$250	$250	$250	$0	**+0.0%**
Recreation	001-06-572-3-4320	Electricity	Operating	$888	$0	$2,000	$2,000	$0	**($2,000)**	-100.0%
Recreation	001-06-572-3-4329	Electricity-Booker Park	Operating	$927	$814	$800	$800	$800	$0	**+0.0%**
Recreation	001-06-572-3-4325	Electricity-Forrester Field	Operating	$334	$370	$400	$400	$400	$0	**+0.0%**
Recreation	001-06-572-3-4322	Electricity-Fred Green Park	Operating	$1,523	$1,428	$1,400	$1,400	$1,400	$0	**+0.0%**
Recreation	001-06-572-3-4326	Electricity-Shaw Buck Recreation	Operating	$306	$285	$400	$400	$400	$0	**+0.0%**
Recreation	001-06-572-3-4620	Equipment Maintenance	Operating	$0	$0	$1,000	$1,000	$1,000	$0	**+0.0%**
Recreation	001-06-572-3-5000	Fees & Fines	Operating	$217	$276	$300	$300	$300	$0	**+0.0%**
Recreation	001-06-572-3-5210	Gas and Lubricants	Operating	$2,839	$2,112	$2,500	$2,500	$2,500	$0	**+0.0%**
Recreation	001-06-572-3-4510	Insurance Claims Reimbursable	Operating	$8,420	$0	$0	$0	$0	$0	
Recreation	001-06-572-3-5230	Janitorial Supplies	Operating	$580	$447	$800	$800	$1,500	**+$700**	**+87.5%**
Recreation	001-06-572-3-4653	Maintenance-Booker Park	Operating	$13,165	$12,134	$13,860	$13,860	$8,000	**($5,860)**	-42.3%
Recreation	001-06-572-3-4654	Maintenance-Forrester Field	Operating	$12,628	$11,503	$13,860	$13,860	$8,000	**($5,860)**	-42.3%
Recreation	001-06-572-3-4651	Maintenance-Fred Green Park	Operating	$12,549	$11,503	$13,860	$13,860	$8,000	**($5,860)**	-42.3%
Recreation	001-06-572-3-4655	Maintenance-Shaw Buck Recreation	Operating	$12,682	$11,503	$13,860	$13,860	$8,000	**($5,860)**	-42.3%
Recreation	001-06-572-3-4310	Natural Gas	Operating	$353	$0	$2,000	$2,000	$1,000	**($1,000)**	-50.0%
Recreation	001-06-572-3-5100	Office Supplies	Operating	$77	$0	$520	$520	$500	**($20)**	-3.8%
Recreation	001-06-572-3-5280	Operating Supplies	Operating	$3,328	$5,719	$5,000	$7,200	$2,500	**($2,500)**	-50.0%
Recreation	001-06-572-3-3120	Pre-Employment Expense	Operating	$360	$157	$400	$400	$400	$0	**+0.0%**
Recreation	001-06-572-3-4700	Printing and Binding	Operating	$1,232	$300	$1,500	$1,500	$500	**($1,000)**	-66.7%
Recreation	001-06-572-3-3100	Professional Services	Operating	$2,427	$749	$3,500	$3,500	$3,500	$0	**+0.0%**
Recreation	001-06-572-3-5281	Programs	Operating	$10,885	$2,648	$20,000	$37,000	$20,000	$0	**+0.0%**
Recreation	001-06-572-3-4400	Rentals and Leases	Operating	$400	$406	$500	$500	$300	**($200)**	-40.0%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Recreation	001-06-572-3-4020	Schooling/Conferences	Operating	$2,282	$125	$5,000	$5,000	$3,500	**($1,500)**	-30.0%
Recreation	001-06-572-3-5260	Uniforms	Operating	$144	$0	$450	$450	$450	$0	**+0.0%**
Recreation	001-06-572-3-4630	Vehicle Maintenance	Operating	$1,677	$872	$1,500	$1,500	$1,500	$0	**+0.0%**
Cultural Services	001-03-573-6-6400	Capital Outlay	Capital Outlay	$0	$0	$20,000	$20,000	$15,000	**($5,000)**	-25.0%
Jenkins Gymnasium	001-40-572-6-6400	Capital Outlay	Capital Outlay	$0	$0	$50,000	$70,000	$40,000	**($10,000)**	-20.0%
Price Martin Center	001-26-579-6-6400	Capital Outlay	Capital Outlay	$0	$2,500	$30,000	$30,000	$15,000	**($15,000)**	-50.0%
Recreation	001-06-572-6-6450	Capital Improvement	Capital Outlay	$4,875	$0	$50,000	$50,000	$15,000	**($35,000)**	-70.0%
Recreation	001-06-572-6-6400	Capital Outlay	Capital Outlay	$0	$0	$25,000	$25,000	$0	**($25,000)**	-100.0%
Recreation	001-06-572-8-5200	Libra Philanthropies Foundation	Capital / Grants	$13,626	$1,271	$0	$0	$0	$0	
Total, expenditure				**$555,988**	**$516,071**	**$946,377**	**$977,802**	**$807,335**	**($139,042)**	**-14.7%**

SECTION E Authorized positions by fund, and the reduction in force

FUND	DIVISION	POSITION	STATUS	FTE	AMOUNT
General Fund	Cultural Services	Culture Arts Coordinator	Filled	1.0	$52,770
Reduction in force				**1.0**	**$52,770**

DIVISION	POSITION	NAME	STATUS	FTE	COST
General Fund				**5.5**	**$466,434**
Cultural Services	Culture Arts Coordinator	Davis, Pherion	Filled	1.0	$52,770
Cultural Services	Recreation Technician	James, Courtney	Filled	1.0	$74,567
Cultural Services	Recreation Technician	Rodriguez, Liliana	Filled	0.5	$36,738
Recreation	Administrative Assistant II	Cruz, Jessica	Filled	1.0	$67,722
Recreation	Community Affairs Director	Cutwright, Eddie	Filled	1.0	$136,814
Recreation	Recreation Program Coordinator	Fells, Reno	Filled	1.0	$97,823
Total, Community Affairs				**5.5**	**$466,434**

CRA

FY 2027 expenditure $128,150 · 1.0 FTE

SECTION A Reductions and fiscal impact

No reductions recorded for this department.

SECTION B Budget summary

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Personnel Services	$0	$53,657	$107,627	$107,627	$98,150	($9,477)	-8.8%
Operating	$44,882	$38,026	$191,034	$241,032	$0	($191,034)	-100.0%
Capital Outlay	$160,639	$82,399	$1,014,620	$1,014,620	$30,000	($984,620)	-97.0%
Transfers / Reserves	$42,594	$152,025	$1,501,495	$1,451,495	$0	($1,501,495)	-100.0%
Total expenditure	**$248,115**	**$326,107**	**$2,814,776**	**$2,814,774**	**$128,150**	**($2,686,626)**	**-95.4%**
Total revenue	**$819,421**	**$931,104**	**$2,814,774**	**$2,814,774**	**$1,183,985**	**($1,630,789)**	**-57.9%**

SECTION C Revenue detail by fund

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
CRA / TIF				**$819,421**	**$931,104**	**$2,814,774**	**$2,814,774**	**$1,183,985**	**($1,630,789)**	**-57.9%**
	030-00-311-0-3110	Downtown Redev City Share	Taxes	$240,835	$276,764	$323,447	$323,447	$362,105	+$38,658	+12.0%
	030-00-311-0-3100	Downtown Redev County Share	Taxes	$332,808	$377,908	$477,105	$477,105	$507,308	+$30,203	+6.3%
	030-00-301-0-0001	Downtown Redevelopment Forward	Fund Balance / Other	$0	$0	$1,125,121	$1,125,121	$0	($1,125,121)	-100.0%
	030-00-301-0-0003	North Historic Balance Forward	Fund Balance / Other	$0	$0	$129,372	$129,372	$0	($129,372)	-100.0%
	030-00-311-0-3330	North Historic City Share	Taxes	$26,156	$27,262	$31,223	$31,223	$29,359	($1,864)	-6.0%
	030-00-311-0-3300	North Historic County Share	Taxes	$36,145	$37,673	$46,056	$46,056	$41,132	($4,924)	-10.7%
	030-00-301-0-0002	South Historic Balance Forward	Fund Balance / Other	$0	$0	$445,200	$445,200	$0	($445,200)	-100.0%
	030-00-311-0-3220	South Historic City Share	Taxes	$77,030	$89,027	$95,856	$95,856	$101,658	+$5,802	+6.1%
	030-00-311-0-3200	South Historic County Share	Taxes	$106,447	$122,470	$141,394	$141,394	$142,423	+$1,029	+0.7%
Total, revenue				**$819,421**	**$931,104**	**$2,814,774**	**$2,814,774**	**$1,183,985**	**($1,630,789)**	**-57.9%**

SECTION D Expenditure detail by fund, line item

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
CRA / TIF				**$248,115**	**$326,107**	**$2,814,776**	**$2,814,774**	**$128,150**	**($2,686,626)**	**-95.4%**
Downtown	030-30-580-1-1100	Exec Salaries TIF Downtown	Personnel Services	$0	$24,728	$49,000	$49,000	$47,399	($1,601)	-3.3%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Downtown	030-32-580-1-1100	Exec Salaries TIF North	Personnel Services	$0	$2,294	$4,900	$4,900	$4,740	($160)	-3.3%
Downtown	030-31-580-1-1100	Exec Salaries TIF South	Personnel Services	$0	$6,470	$16,100	$16,100	$15,574	($526)	-3.3%
Downtown	030-30-580-1-2100	FICA Tax Exp TIF Downtown	Personnel Services	$0	$1,670	$3,749	$3,749	$3,626	($123)	-3.3%
Downtown	030-32-580-1-2100	FICA Tax Exp TIF North	Personnel Services	$0	$156	$375	$375	$363	($12)	-3.3%
Downtown	030-31-580-1-2100	FICA Tax Exp TIF South	Personnel Services	$0	$442	$1,232	$1,232	$1,191	($41)	-3.3%
Downtown	030-30-580-1-2300	Health and Life Insurance TIF Downtown	Personnel Services	$0	$5,747	$9,065	$9,065	$3,924	($5,141)	-56.7%
Downtown	030-31-580-1-2300	Health and Life Insurance TIF South	Personnel Services	$0	$1,370	$2,979	$2,979	$1,289	($1,690)	-56.7%
Downtown	030-32-580-1-2300	Health Life Insurance TIF North	Personnel Services	$0	$498	$907	$907	$392	($515)	-56.7%
Downtown	030-30-580-1-2200	Retirement Exp TIF Downtown	Personnel Services	$0	$7,592	$13,524	$13,524	$12,229	($1,295)	-9.6%
Downtown	030-32-580-1-2200	Retirement Exp TIF North	Personnel Services	$0	$704	$1,352	$1,352	$1,223	($129)	-9.5%
Downtown	030-31-580-1-2200	Retirement Exp TIF South	Personnel Services	$0	$1,986	$4,444	$4,444	$4,018	($426)	-9.6%
Downtown	030-30-580-1-2400	Workers Comp	Personnel Services	$0	$0	$0	$0	$2,181	+$2,181	
Downtown	030-30-580-3-3200	Audit Expense	Operating	$11,213	$8,927	$11,900	$13,720	$0	($11,900)	-100.0%
Downtown	030-30-580-3-5402	DEO Annual Dues	Operating	$130	$148	$200	$200	$0	($200)	-100.0%
Downtown	030-30-580-3-4020	Downtown-School, Conference, Travel	Operating	$0	$0	$3,500	$3,500	$0	($3,500)	-100.0%
Downtown	030-30-580-3-5401	FRA Annual Dues, Training & Conference	Operating	$841	$611	$1,500	$1,500	$0	($1,500)	-100.0%
Downtown	030-30-580-3-3109	Maintenance Contract	Operating	$5,400	$4,500	$20,000	$20,000	$0	($20,000)	-100.0%
Downtown	030-30-580-3-5280	Miscellaneous Expenses	Operating	$0	$9	$1,500	$1,500	$0	($1,500)	-100.0%
Downtown	030-30-580-3-3100	Professional Services	Operating	$10,304	$980	$110,000	$158,180	$0	($110,000)	-100.0%
Downtown	030-30-580-3-3105	Small Business Development Center	Operating	$12,000	$18,750	$15,000	$15,000	$0	($15,000)	-100.0%
North Historic	030-32-580-3-3200	Audit Expense	Operating	$1,263	$1,011	$1,360	$1,565	$0	($1,360)	-100.0%
North Historic	030-32-580-3-5402	DEO Annual Dues	Operating	$16	$16	$24	$22	$0	($24)	-100.0%
North Historic	030-32-580-3-5400	FRA Annual Dues, Training	Operating	$27	$61	$500	$500	$0	($500)	-100.0%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
North Historic	030-32-580-3-5280	Miscellaneous Expenses	Operating	$0	$0	$250	$250	$0	($250)	-100.0%
North Historic	030-32-580-3-3100	Professional Services	Operating	$0	$0	$4,300	$4,095	$0	($4,300)	-100.0%
South Historic	030-31-580-3-3200	Audit Expense	Operating	$3,474	$2,779	$3,740	$4,310	$0	($3,740)	-100.0%
South Historic	030-31-580-3-5402	DEO Annual Dues	Operating	$30	$36	$110	$110	$0	($110)	-100.0%
South Historic	030-31-580-3-5400	FRA Annual Dues, Training	Operating	$184	$198	$1,500	$1,500	$0	($1,500)	-100.0%
South Historic	030-31-580-3-5280	Miscellaneous Expenses	Operating	$0	$0	$650	$650	$0	($650)	-100.0%
South Historic	030-31-580-3-3100	Professional Services	Operating	$0	$0	$15,000	$14,430	$0	($15,000)	-100.0%
Downtown	030-30-580-6-6319	Building Improvement Grant	Capital Outlay	$5,376	$45,397	$135,000	$135,000	$0	($135,000)	-100.0%
Downtown	030-30-580-6-6400	Capital Outlay	Capital Outlay	$0	$0	$5,000	$1,517	$0	($5,000)	-100.0%
Downtown	030-30-580-6-6311	Downtown Christmas Lights	Capital Outlay	$23,713	$29,134	$30,000	$33,483	$30,000	$0	+0.0%
Downtown	030-30-580-6-6332	Economic Development	Capital Outlay	$0	$0	$15,000	$15,000	$0	($15,000)	-100.0%
Downtown	030-30-580-6-6320	Landscaping	Capital Outlay	$2,857	$0	$25,000	$25,000	$0	($25,000)	-100.0%
Downtown	030-30-580-6-6336	Larimer Renovations	Capital Outlay	$0	$0	$150,000	$150,000	$0	($150,000)	-100.0%
Downtown	030-30-580-6-6329	Property Aquisition	Capital Outlay	$14,385	$0	$0	$0	$0	$0	
Downtown	030-30-580-6-6328	Public Art	Capital Outlay	$4,389	$968	$25,000	$40,000	$0	($25,000)	-100.0%
Downtown	030-30-580-6-6314	Recruitment Project	Capital Outlay	$25,000	$0	$0	$0	$0	$0	
Downtown	030-30-580-6-6321	Site Amenities	Capital Outlay	$19,330	$6,900	$10,000	$10,000	$0	($10,000)	-100.0%
Downtown	030-30-580-6-6334	Special Events Grants	Capital Outlay	$0	$0	$15,000	$0	$0	($15,000)	-100.0%
Downtown	030-30-580-6-6316	Wayfinding	Capital Outlay	$0	$0	$15,000	$15,000	$0	($15,000)	-100.0%
North Historic	030-32-580-6-6319	Building Improvement Grant	Capital Outlay	$120	$0	$40,000	$40,000	$0	($40,000)	-100.0%
North Historic	030-32-580-6-6328	Code Compliance	Capital Outlay	$0	$0	$30,000	$30,000	$0	($30,000)	-100.0%
North Historic	030-32-580-6-6322	General Capital Improvements	Capital Outlay	$38,197	$0	$16,005	$16,005	$0	($16,005)	-100.0%
South Historic	030-31-580-6-6344	324 River St Repairs Tilghman House	Capital Outlay	$0	$0	$300,000	$300,000	$0	($300,000)	-100.0%
South Historic	030-31-580-6-6329	Building Improvement Grant	Capital Outlay	$79	$0	$60,000	$60,000	$0	($60,000)	-100.0%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
South Historic	030-31-580-6-6343	Capital Outlay	Capital Outlay	$0	$0	$50,615	$40,615	$0	**($50,615)**	-100.0%
South Historic	030-31-580-6-6347	Code Compliance	Capital Outlay	$0	$0	$70,000	$70,000	$0	**($70,000)**	-100.0%
South Historic	030-31-580-6-6120	Land Purchase	Capital Outlay	$27,193	$0	$0	$0	$0	$0	
South Historic	030-31-580-6-6341	Landscaping	Capital Outlay	$0	$0	$10,000	$20,000	$0	**($10,000)**	-100.0%
South Historic	030-31-580-6-6333	Signage	Capital Outlay	$0	$0	$10,000	$10,000	$0	**($10,000)**	-100.0%
South Historic	030-31-580-6-6337	Site Amenities	Capital Outlay	$0	$0	$3,000	$3,000	$0	**($3,000)**	-100.0%
Downtown	030-30-580-9-9106	Reimbursement General-Admin Exp	Transfers / Reserves	$28,112	$70,349	$96,529	$96,529	$0	**($96,529)**	-100.0%
Downtown	030-30-580-9-9109	Reimbursement-Contr Code Enfr Services	Transfers / Reserves	$0	$5,833	$25,276	$25,276	$0	**($25,276)**	-100.0%
Downtown	030-30-580-9-9108	Reimbursement-Contr Police Services	Transfers / Reserves	$0	$29,595	$128,246	$128,246	$0	**($128,246)**	-100.0%
Downtown	030-30-580-9-9134	Transfer to Better Place - Streetscapes	Transfers / Reserves	$0	$29	$911,684	$911,684	$0	**($911,684)**	-100.0%
Downtown	030-30-580-9-9132	Transfer To Utility Fund-Potable Line Replacement	Transfers / Reserves	$0	($2)	$100,000	$50,000	$0	**($100,000)**	-100.0%
North Historic	030-32-580-9-9105	Reimbursement General-Admin Exp	Transfers / Reserves	$5,981	$7,052	$10,359	$10,359	$0	**($10,359)**	-100.0%
North Historic	030-32-580-9-9109	Reimbursement-Contr Code Enfr Services	Transfers / Reserves	$0	$667	$2,889	$2,889	$0	**($2,889)**	-100.0%
North Historic	030-32-580-9-9108	Reimbursement-Contr Police Services	Transfers / Reserves	$0	$3,382	$14,657	$14,657	$0	**($14,657)**	-100.0%
North Historic	030-32-580-9-9134	Transfer to Better Place	Transfers / Reserves	$0	$0	$78,774	$78,774	$0	**($78,774)**	-100.0%
South Historic	030-31-580-9-9105	Reimbursement General	Transfers / Reserves	$8,501	$23,986	$34,210	$34,210	$0	**($34,210)**	-100.0%
South Historic	030-31-580-9-9109	Reimbursement-Contr Code Enfr Services	Transfers / Reserves	$0	$1,833	$7,944	$7,944	$0	**($7,944)**	-100.0%
South Historic	030-31-580-9-9108	Reimbursement-Contr Police Services	Transfers / Reserves	$0	$9,301	$40,306	$40,306	$0	**($40,306)**	-100.0%
South Historic	030-31-580-6-9134	Transfer to Better Street	Transfers / Reserves	$0	$0	$20,621	$20,621	$0	**($20,621)**	-100.0%
South Historic	030-31-580-9-9102	Transfer To Utility- South Potable Line Replacement	Transfers / Reserves	$0	$0	$30,000	$30,000	$0	**($30,000)**	-100.0%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Total, expenditure				**$248,115**	**$326,107**	**$2,814,776**	**$2,814,774**	**$128,150**	**($2,686,626)**	**-95.4%**

SECTION E Authorized positions by fund, and the reduction in force

DIVISION	POSITION	NAME	STATUS	FTE	COST
CRA/TIF				**1.0**	**$98,150**
CRA	CRA Coorddinator	Auth, Nicole	Filled	1.0	$98,150
Total, CRA				**1.0**	**$98,150**

Finance

FY 2027 expenditure $639,562 · 6.0 FTE

SECTION A Reductions and fiscal impact

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2026 ADOPTED	FY 2027 CM REC	IMPACT	SOURCE
Finance	001-22-513-3-4200	Postage and Freight	Operating	$825	$1,000	**+$175**	July 14 department request
Finance	001-22-513-3-4700	Printing and Binding	Operating	$1,500	$4,500	**+$3,000**	July 14 department request
Finance	001-22-513-3-3200	Accounting and Auditing	Operating	$43,709	$23,793	**($19,916)**	City Manager decision
Finance	001-22-513-3-3100	Professional Services	Operating	$30,000	$20,000	**($10,000)**	City Manager decision
Finance	001-22-513-1-2100	FICA Tax Expense	Personnel Services	$29,179	$29,187	**+$8**	Personnel reduction
Finance	001-22-513-1-1400	Overtime	Personnel Services	$7,000	$6,972	**($28)**	Personnel reduction
Finance	001-22-513-1-1200	Regular Salaries	Personnel Services	$252,663	$259,766	**+$7,103**	Personnel reduction
Finance	001-22-513-1-2300	Health and Life Insurance	Personnel Services	$70,563	$48,855	**($21,708)**	Reduction in force
Finance	001-22-513-1-2200	Retirement Expense	Personnel Services	$105,272	$98,433	**($6,839)**	Reduction in force
Total, 9 movements						**($48,206)**	

SECTION B Budget summary

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Personnel Services	$579,102	$460,589	$586,435	$586,435	$564,970	**($21,465)**	-3.7%
Operating	$40,524	$33,339	$96,333	$96,333	$69,592	**($26,741)**	-27.8%
Capital Outlay	$0	$0	$5,000	$5,000	$5,000	$0	**+0.0%**
Total expenditure	**$619,626**	**$493,928**	**$687,768**	**$687,768**	**$639,562**	**($48,206)**	**-7.0%**

SECTION C Revenue detail by fund

None budgeted.

SECTION D Expenditure detail by fund, line item

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
General Fund				**$619,626**	**$493,928**	**$687,768**	**$687,768**	**$639,562**	**($48,206)**	**-7.0%**
Finance	001-22-513-1-1210	Accrued Salaries	Personnel Services	($5,835)	$0	$0	$0	$0	$0	
Finance	001-22-513-1-1100	Executive Salaries	Personnel Services	$123,416	$88,312	$121,758	$121,758	$121,758	$0	**+0.0%**
Finance	001-22-513-1-2100	FICA Tax Expense	Personnel Services	$29,760	$23,181	$29,179	$29,179	$29,187	**+$8**	**+0.0%**
Finance	001-22-513-1-2300	Health and Life Insurance	Personnel Services	$31,186	$30,894	$70,563	$70,563	$48,855	**($21,708)**	-30.8%
Finance	001-22-513-1-1400	Overtime	Personnel Services	$4,040	$8,520	$7,000	$7,000	$6,972	**($28)**	-0.4%
Finance	001-22-513-1-1200	Regular Salaries	Personnel Services	$273,322	$215,753	$252,663	$252,663	$259,766	**+$7,103**	**+2.8%**

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Finance	001-22-513-1-2200	Retirement Expense	Personnel Services	$123,213	$93,929	$105,272	$105,272	$98,433	**($6,839)**	-6.5%
Finance	001-22-513-3-3200	Accounting and Auditing	Operating	$24,051	$16,724	$43,709	$51,125	$23,793	**($19,916)**	-45.6%
Finance	001-22-513-3-4100	Communications Services	Operating	$552	$410	$655	$655	$655	$0	**+0.0%**
Finance	001-22-513-3-5000	Fines & Fees	Operating	$136	$3,932	$5,000	$5,000	$5,000	$0	**+0.0%**
Finance	001-22-513-3-5400	Memberships, Subscriptions, Dues	Operating	$310	$250	$500	$1,000	$500	$0	**+0.0%**
Finance	001-22-513-3-5100	Office Supplies	Operating	$810	$1,065	$1,900	$1,900	$1,900	$0	**+0.0%**
Finance	001-22-513-3-5280	Operating Supplies	Operating	$2,578	$1,626	$1,900	$1,900	$1,900	$0	**+0.0%**
Finance	001-22-513-3-4200	Postage and Freight	Operating	$2,168	$1,819	$825	$3,825	$1,000	**+$175**	**+21.2%**
Finance	001-22-513-3-3120	Pre-Employment Expense	Operating	$200	$657	$300	$307	$300	$0	**+0.0%**
Finance	001-22-513-3-4700	Printing and Binding	Operating	$1,284	$2,074	$1,500	$1,500	$4,500	**+$3,000**	**+200.0%**
Finance	001-22-513-3-3100	Professional Services	Operating	$3,833	$298	$30,000	$19,077	$20,000	**($10,000)**	-33.3%
Finance	001-22-513-3-4400	Rentals and Leases	Operating	$853	$1,121	$1,800	$1,800	$1,800	$0	**+0.0%**
Finance	001-22-513-3-4020	Schooling, Conference, Etc	Operating	$3,749	$3,363	$7,644	$7,644	$7,644	$0	**+0.0%**
Finance	001-22-513-3-5260	Uniforms	Operating	$0	$0	$600	$600	$600	$0	**+0.0%**
Finance	001-22-513-6-6400	Capital Outlay	Capital Outlay	$0	$0	$5,000	$5,000	$5,000	$0	**+0.0%**
Total, expenditure				**$619,626**	**$493,928**	**$687,768**	**$687,768**	**$639,562**	**($48,206)**	**-7.0%**

SECTION E Authorized positions by fund, and the reduction in force

FUND	DIVISION	POSITION	STATUS	FTE	AMOUNT
General Fund	Finance	Procurement Specialist	Filled	1.0	$87,274
General Fund	Finance	Financial Services Supervisor	Filled	1.0	$124,764
Reduction in force				**2.0**	**$212,038**

DIVISION	POSITION	NAME	STATUS	FTE	COST
General Fund				**6.0**	**$657,560**
Finance	Finance Director	TBD	Vacant	1.0	$174,202
Finance	Finance Grants Accountant	Baughman, Peggy	Filled	1.0	$95,854
Finance	Finance Specialist I	Ramirez, Sherri	Filled	1.0	$84,464
Finance	Finance Specialist II	Porath, Sarah	Filled	1.0	$91,002
Finance	Financial Services Supervisor	Thompson, Jennifer	Filled	1.0	$124,764
Finance	Procurement Specialist	Campbell, Lenora	Filled	1.0	$87,274
Total, Finance				**6.0**	**$657,560**

Fire

FY 2027 expenditure $4,180,844 · 29.0 FTE

SECTION A Reductions and fiscal impact

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2026 ADOPTED	FY 2027 CM REC	IMPACT	SOURCE
Fire	001-08-522-6-6400	Capital Outlay	Capital Outlay	$228,000	$0	**($228,000)**	Ten percent decrement
Fire	001-08-522-3-5210	Gas and Lubricants	Operating	$42,000	$38,000	**($4,000)**	Ten percent decrement
Fire	001-08-522-3-5283	Hazardous Materials	Operating	$10,000	$1,000	**($9,000)**	Ten percent decrement
Fire	001-08-522-3-4510	Insurance Claims Reimbursable	Operating	$100,000	$0	**($100,000)**	Ten percent decrement
Fire	001-08-522-3-5280	Operating Supplies	Operating	$31,000	$27,832	**($3,168)**	Ten percent decrement
Fire	001-08-522-3-5270	Public Safety Scholarship Fire	Operating	$14,560	$0	**($14,560)**	Ten percent decrement
Fire	001-08-522-3-5282	USAR	Operating	$10,000	$5,000	**($5,000)**	Ten percent decrement
Fire	001-08-522-3-3410	Contractual Services	Operating	$9,500	$15,000	**+$5,500**	July 14 department request
Fire	001-08-522-3-4320	Electricity	Operating	$15,000	$18,000	**+$3,000**	July 14 department request
Fire	001-08-522-3-3120	Pre-Employment Expense	Operating	$10,000	$12,000	**+$2,000**	July 14 department request
Fire	001-08-522-3-4630	Vehicle Maintenance	Operating	$80,000	$95,000	**+$15,000**	July 14 department request
Fire	001-08-522-6-6401	Vehicle Purchase	Capital Outlay	$0	$86,000	**+$86,000**	July 14 department request
Fire	001-08-522-3-5230	Janitorial Supplies	Operating	$5,000	$4,000	**($1,000)**	City Manager decision
Fire	001-08-517-7-7207	Interest-Fire Ladder Truck Loan	Debt Service	$70,641	$0	**($70,641)**	Debt service schedule
Fire	001-08-517-7-7208	Interest-Spartan Engine	Debt Service	$0	$6,745	**+$6,745**	Debt service schedule
Fire	001-08-517-7-7107	Principal-Fire Ladder Truck Loan	Debt Service	$181,159	$0	**($181,159)**	Debt service schedule
Fire	001-08-517-7-7108	Principal-Spartan Engine	Debt Service	$0	$38,400	**+$38,400**	Debt service schedule
Fire	001-08-522-1-1100	Executive Salaries	Personnel Services	$226,863	$270,235	**+$43,372**	Personnel reduction
Fire	001-08-522-1-2201	Fire Pension	Personnel Services	$757,303	$740,765	**($16,538)**	Personnel reduction
Fire	001-08-522-1-1400	Overtime	Personnel Services	$150,000	$121,238	**($28,762)**	Personnel reduction
Fire	001-08-522-1-1200	Regular Salaries	Personnel Services	$2,092,436	$1,908,487	**($183,949)**	Personnel reduction
Fire	001-08-522-1-2200	Clerical Retirement	Personnel Services	$22,604	$12,021	**($10,583)**	Reduction in force
Fire	001-08-522-1-1220	Clerical Salaries	Personnel Services	$81,900	$46,592	**($35,308)**	Reduction in force
Fire	001-08-522-1-2100	FICA Tax Expense	Personnel Services	$195,167	$170,236	**($24,931)**	Reduction in force
Fire	001-08-522-1-2300	Health and Life Insurance	Personnel Services	$508,078	$336,701	**($171,377)**	Reduction in force
Total, 25 movements						**($887,959)**	

SECTION B Budget summary

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Personnel Services	$2,640,222	$2,614,332	$4,034,351	$4,034,351	$3,606,275	**($428,076)**	-10.6%
Operating	$511,721	$430,884	$554,652	$497,652	$443,424	**($111,228)**	-20.1%
Capital Outlay	$24,688	$333,013	$228,000	$1,753,196	$86,000	**($142,000)**	-62.3%
Capital / Grants	$15,512	$4,768	$0	$0	$0	$0	
Debt Service	$3,768	$0	$251,800	$205,275	$45,145	**($206,655)**	-82.1%
Total expenditure	**$3,195,911**	**$3,382,997**	**$5,068,803**	**$6,490,474**	**$4,180,844**	**($887,959)**	**-17.5%**
Total revenue	**$2,080,565**	**$2,173,077**	**$3,131,099**	**$3,136,098**	**$3,131,099**	**$0**	**+0.0%**

SECTION C Revenue detail by fund

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
General Fund				**$2,080,565**	**$2,173,077**	**$3,131,099**	**$3,136,098**	**$3,131,099**	**$0**	**+0.0%**
	001-00-366-0-6000	Contribution - Antique Fire Tr	Miscellaneous	$224	$0	$0	$0	$0	$0	
	001-00-366-0-8500	Contribution - Fire Public Education	Miscellaneous	$5,250	$3,010	$536	$535	$536	$0	**+0.0%**
	001-00-366-0-8000	Contribution - Fireworks	Miscellaneous	$9,800	$0	$5,356	$5,356	$5,356	$0	**+0.0%**
	001-00-325-2-1000	Fire Assessment Fees	Licenses, Permits & Fees	$1,906,364	$2,106,973	$2,292,138	$2,292,138	$2,292,138	$0	**+0.0%**
	001-00-366-0-2510	Fire Decontamination Grant	Miscellaneous	$15,512	$0	$565,500	$565,500	$565,500	$0	**+0.0%**
	001-00-366-0-2550	Fire Grant Global - Ipads	Miscellaneous	$0	$0	$0	$5,000	$0	$0	
	001-00-342-5-1000	Fire Inspection Fees	Charges for Services	$52,949	$32,186	$30,000	$30,000	$30,000	$0	**+0.0%**
	001-00-342-2-1000	Fire Services	Charges for Services	$62,636	$12,445	$64,272	$64,272	$64,272	$0	**+0.0%**
	001-00-324-1-2010	Impact Fees-Fire	Licenses, Permits & Fees	$27,830	$18,463	$173,297	$173,297	$173,297	$0	**+0.0%**
Total, revenue				**$2,080,565**	**$2,173,077**	**$3,131,099**	**$3,136,098**	**$3,131,099**	**$0**	**+0.0%**

SECTION D Expenditure detail by fund, line item

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
General Fund				**$3,195,911**	**$3,382,997**	**$5,068,803**	**$6,490,474**	**$4,180,844**	**($887,959)**	**-17.5%**
Fire	001-08-522-1-1210	Accrued Salaries	Personnel Services	($29,957)	$0	$0	$0	$0	$0	
Fire	001-08-522-1-2200	Clerical Retirement	Personnel Services	$20,009	$17,032	$22,604	$22,604	$12,021	**($10,583)**	-46.8%
Fire	001-08-522-1-1220	Clerical Salaries	Personnel Services	$39,129	$55,141	$81,900	$81,900	$46,592	**($35,308)**	-43.1%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Fire	001-08-522-1-1100	Executive Salaries	Personnel Services	$203,848	$186,156	$226,863	$226,863	$270,235	**+$43,372**	**+19.1%**
Fire	001-08-522-1-2100	FICA Tax Expense	Personnel Services	$126,563	$122,091	$195,167	$195,167	$170,236	**($24,931)**	-12.8%
Fire	001-08-522-1-2201	Fire Pension	Personnel Services	$513,219	$508,201	$757,303	$757,303	$740,765	**($16,538)**	-2.2%
Fire	001-08-522-1-2300	Health and Life Insurance	Personnel Services	$285,722	$307,890	$508,078	$508,078	$336,701	**($171,377)**	-33.7%
Fire	001-08-522-1-1300	Other Salaries & Wages	Personnel Services	$25,956	$480	$0	$0	$0	$0	
Fire	001-08-522-1-1400	Overtime	Personnel Services	$176,299	$130,209	$150,000	$150,000	$121,238	**($28,762)**	-19.2%
Fire	001-08-522-1-1200	Regular Salaries	Personnel Services	$1,279,434	$1,287,132	$2,092,436	$2,092,436	$1,908,487	**($183,949)**	-8.8%
Fire	001-08-522-3-4610	Building Maintenance	Operating	$26,316	$22,559	$30,000	$30,000	$30,000	$0	**+0.0%**
Fire	001-08-522-3-4100	Communication Services	Operating	$13,085	$10,603	$15,000	$15,000	$15,000	$0	**+0.0%**
Fire	001-08-522-3-3410	Contractual Services	Operating	$2,350	$14,660	$9,500	$16,500	$15,000	**+$5,500**	**+57.9%**
Fire	001-08-522-3-4330	Credit Card Fees	Operating	$0	$0	$100	$100	$100	$0	**+0.0%**
Fire	001-08-522-3-4320	Electricity	Operating	$16,797	$13,940	$15,000	$15,000	$18,000	**+$3,000**	**+20.0%**
Fire	001-08-522-3-4620	Equipment Maintenance	Operating	$17,087	$18,922	$15,000	$18,229	$15,000	$0	**+0.0%**
Fire	001-08-522-3-5000	Fines & Fees	Operating	$345	$564	$300	$700	$300	$0	**+0.0%**
Fire	001-08-522-3-5140	Fire Code Enforcement	Operating	$7,582	$5,911	$8,000	$8,600	$8,000	$0	**+0.0%**
Fire	001-08-522-3-5290	Fire Pub Ed Expense	Operating	$2,416	$2,280	$1,500	$4,100	$1,500	$0	**+0.0%**
Fire	001-08-522-3-5210	Gas and Lubricants	Operating	$36,899	$28,765	$42,000	$41,900	$38,000	**($4,000)**	-9.5%
Fire	001-08-522-3-5283	Hazardous Materials	Operating	$0	$0	$10,000	$17,700	$1,000	**($9,000)**	-90.0%
Fire	001-08-522-3-4510	Insurance Claims Reimbursable	Operating	$120,677	$93,958	$100,000	$0	$0	**($100,000)**	-100.0%
Fire	001-08-522-3-5230	Janitorial Supplies	Operating	$3,683	$2,761	$5,000	$3,027	$4,000	**($1,000)**	-20.0%
Fire	001-08-522-3-4500	Liability Insurance	Operating	$0	$2,731	$8,892	$10,865	$8,892	$0	**+0.0%**
Fire	001-08-522-3-5400	Memberships, Subscriptions, Dues	Operating	$2,319	$2,771	$3,000	$3,000	$3,000	$0	**+0.0%**
Fire	001-08-522-3-4310	Natural Gas	Operating	$1,519	$2,193	$2,800	$2,800	$2,800	$0	**+0.0%**
Fire	001-08-522-3-5100	Office Supplies	Operating	$1,538	$2,981	$2,000	$2,000	$2,000	$0	**+0.0%**
Fire	001-08-522-3-5280	Operating Supplies	Operating	$24,965	$31,780	$31,000	$28,021	$27,832	**($3,168)**	-10.2%
Fire	001-08-522-3-4200	Postage and Freight	Operating	$118	$160	$500	$200	$500	$0	**+0.0%**
Fire	001-08-522-3-3120	Pre-Employment Expense	Operating	$6,359	$601	$10,000	$11,500	$12,000	**+$2,000**	**+20.0%**
Fire	001-08-522-3-4700	Printing and Binding	Operating	$865	$936	$500	$1,050	$500	$0	**+0.0%**

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Fire	001-08-522-3-3100	Professional Services	Operating	$27,391	$2,126	$30,000	$30,000	$30,000	$0	**+0.0%**
Fire	001-08-522-3-5270	Public Safety Scholarship Fire	Operating	$7,339	$4,084	$14,560	$2,500	$0	**($14,560)**	-100.0%
Fire	001-08-522-3-4640	Radio Maintenance	Operating	$1,904	$2,156	$2,000	$136	$2,000	$0	**+0.0%**
Fire	001-08-522-3-4400	Rentals and Leases	Operating	$1,102	$2,056	$2,500	$2,500	$2,500	$0	**+0.0%**
Fire	001-08-522-3-5284	SCBA Maintenance	Operating	$0	$0	$5,000	$3,500	$5,000	$0	**+0.0%**
Fire	001-08-522-3-4020	Schooling, Conference, Etc	Operating	$21,161	$23,279	$30,000	$26,370	$30,000	$0	**+0.0%**
Fire	001-08-522-3-5250	Small Tools	Operating	$9,482	$8,069	$10,000	$15,700	$10,000	$0	**+0.0%**
Fire	001-08-522-3-4680	Storm Cleanup/Repair	Operating	$567	$653	$500	$200	$500	$0	**+0.0%**
Fire	001-08-522-3-5260	Uniforms	Operating	$62,721	$51,440	$60,000	$59,300	$60,000	$0	**+0.0%**
Fire	001-08-522-3-5282	USAR	Operating	$0	$0	$10,000	$14,600	$5,000	**($5,000)**	-50.0%
Fire	001-08-522-3-4630	Vehicle Maintenance	Operating	$95,134	$77,945	$80,000	$112,554	$95,000	**+$15,000**	**+18.8%**
Fire	001-08-522-6-6400	Capital Outlay	Capital Outlay	$0	$271,863	$228,000	$1,753,196	$0	**($228,000)**	-100.0%
Fire	001-08-522-6-6480	City Match DEM HMGP 4486-106-R Wind Retrofit	Capital Outlay	$0	$9,382	$0	$0	$0	$0	
Fire	001-08-522-6-6470	City Match Fire - Decontamination	Capital Outlay	$5,171	$0	$0	$0	$0	$0	
Fire	001-08-522-6-6460	Fire Capital Replacement	Capital Outlay	$19,517	$0	$0	$0	$0	$0	
Fire	001-08-522-6-6401	Vehicle Purchase	Capital Outlay	$0	$51,768	$0	$0	$86,000	**+$86,000**	
Fire	001-08-522-8-2400	Federal DEM HMGP 4486-106-R Wind Retrofit	Capital / Grants	$0	$4,768	$0	$0	$0	$0	
Fire	001-08-522-8-1000	Fire Grant - Decontamination	Capital / Grants	$15,512	$0	$0	$0	$0	$0	
Fire	001-08-517-7-7202	Interest-2016 US Bancorp Lease	Debt Service	$34	$0	$0	$0	$0	$0	
Fire	001-08-517-7-7207	Interest-Fire Ladder Truck Loan	Debt Service	$0	$0	$70,641	$26,412	$0	**($70,641)**	-100.0%
Fire	001-08-517-7-7208	Interest-Spartan Engine	Debt Service	$0	$0	$0	$0	$6,745	**+$6,745**	
Fire	001-08-517-7-7102	Principal-2016 US Bancorp Lease	Debt Service	$3,734	$0	$0	$0	$0	$0	
Fire	001-08-517-7-7107	Principal-Fire Ladder Truck Loan	Debt Service	$0	$0	$181,159	$178,863	$0	**($181,159)**	-100.0%
Fire	001-08-517-7-7108	Principal-Spartan Engine	Debt Service	$0	$0	$0	$0	$38,400	**+$38,400**	
Total, expenditure				**$3,195,911**	**$3,382,997**	**$5,068,803**	**$6,490,474**	**$4,180,844**	**($887,959)**	**-17.5%**

SECTION E Authorized positions by fund, and the reduction in force

FUND	DIVISION	POSITION	STATUS	FTE	AMOUNT
General Fund	Fire	Administrative Assistant I	Filled	1.0	$74,652
Reduction in force				**1.0**	**$74,652**

DIVISION	POSITION	NAME	STATUS	FTE	COST
General Fund				**29.0**	**$3,631,362**
Fire	Administrative Assistant I	Pennington, Jennifer	Filled	1.0	$74,652
Fire	Administrative Assistant II	Jones, Rebecca	Filled	1.0	$88,569
Fire	Fire Assistant Chief	Branford, Chad	Filled	1.0	$213,096
Fire	Fire Captain	Reed, Kenneth	Filled	1.0	$186,100
Fire	Fire Captain	Sugden, Kenneth	Filled	1.0	$181,527
Fire	Fire Captain	TBD	Vacant	1.0	$159,116
Fire	Fire Chief	Taylor, Christopher	Filled	1.0	$228,179
Fire	Fire Engineer	Bradley, Jared	Filled	1.0	$105,043
Fire	Fire Engineer	Foley, John	Filled	1.0	$153,576
Fire	Fire Engineer	House, Matthew	Filled	1.0	$112,795
Fire	Fire Engineer	Pope, Matthew	Filled	1.0	$125,931
Fire	Fire Engineer	Willsey, Zane	Filled	1.0	$122,325
Fire	Fire Engineer	Wilson, Marcus	Filled	1.0	$129,893
Fire	Fire Lieutenant	Denmark, Darren	Filled	1.0	$173,534
Fire	Fire Lieutenant	Mohr, Robert	Filled	1.0	$160,380
Fire	Fire Lieutenant	Zimmer, David	Filled	1.0	$180,102
Fire	Fire Prevention Inspector	Silva, John	Filled	1.0	$88,346
Fire	Firefighter	Bondra, Kyle	Filled	1.0	$93,010
Fire	Firefighter	Curran, David	Filled	1.0	$133,308
Fire	Firefighter	Dillard, Logan	Filled	1.0	$93,010
Fire	Firefighter	Futch, Lauren	Filled	1.0	$118,608
Fire	Firefighter	Giardina, Salvatore	Filled	1.0	$79,100
Fire	Firefighter	Hurst, Evan	Filled	1.0	$79,100
Fire	Firefighter	Nannini, Joshua	Filled	1.0	$85,258
Fire	Firefighter	Nguyen, Anthony	Filled	1.0	$104,507
Fire	Firefighter	Stevens, Benjamin	Filled	1.0	$99,106
Fire	Firefighter	Taylor, Joseph	Filled	1.0	$93,717
Fire	Firefighter	TBD	Vacant	1.0	$72,223
Fire	Firefighter	Williams, Logan	Filled	1.0	$97,251
Total, Fire				**29.0**	**$3,631,362**

General Revenue

FY 2027 expenditure $0 · 0.0 FTE

SECTION A Reductions and fiscal impact

No reductions recorded for this department.

SECTION B Budget summary

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Total revenue	**$12,623,505**	**$12,285,130**	**$21,766,985**	**$23,153,659**	**$12,473,304**	**($9,293,681)**	**-42.7%**

SECTION C Revenue detail by fund

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
General Fund				**$12,623,505**	**$12,285,130**	**$21,766,985**	**$23,153,659**	**$12,473,304**	**($9,293,681)**	**-42.7%**
	001-00-312-4-2000	2010 Local Gas Tax	Taxes	$223,642	$287,230	$229,780	$229,780	$229,780	$0	+0.0%
	001-00-331-2-6319	2023 JAG C 8C107 Laptop Computers	Intergovernmental	$0	$20,597	$22,740	$22,740	$22,740	$0	+0.0%
	001-00-382-0-5001	Admin Exp Reimbursement-Airport Grants	Other Sources / Transfers	$164,918	$162,496	$217,037	$217,037	$0	($217,037)	-100.0%
	001-00-335-1-5000	Alcoholic Beverage Tax	Intergovernmental	$12,245	$18,900	$14,997	$14,997	$14,997	$0	+0.0%
	001-00-362-0-3000	Amtrak Rent	Miscellaneous	$1,870	$1,870	$2,142	$2,142	$2,142	$0	+0.0%
	001-00-366-0-8002	Contribution - Special Events	Miscellaneous	$1,500	$0	$536	$536	$536	$0	+0.0%
	001-00-382-0-2000	Contribution from Golf	Other Sources / Transfers	$215	$175	$189	$189	$0	($189)	-100.0%
	001-00-382-0-3000	Contribution from Sanitation	Other Sources / Transfers	$179,976	$194,768	$207,320	$207,320	$0	($207,320)	-100.0%
	001-00-382-0-6000	Contribution from Tax Increment	Other Sources / Transfers	$42,594	$101,387	$141,098	$141,098	$0	($141,098)	-100.0%
	001-00-382-0-1000	Contribution from Utilities	Other Sources / Transfers	$1,240,186	$1,359,111	$1,384,506	$1,384,506	$0	($1,384,506)	-100.0%
	001-00-366-0-7601	Contributions - SP Event Jones	Miscellaneous	$1,950	$0	$2,062	$2,062	$2,062	$0	+0.0%
	001-00-331-2-3601	COPS Grant 2014-2015	Intergovernmental	$0	$66,145	$162,187	$162,187	$162,187	$0	+0.0%
	001-00-311-0-0100	Current Ad Valorem Taxes	Taxes	$3,862,638	$4,035,718	$4,615,232	$4,615,232	$4,709,670	+$94,438	+2.0%
	001-00-311-0-0200	Delinquent Ad Valorem Taxes	Taxes	$15,229	$14,955	$12,854	$12,854	$12,854	$0	+0.0%
	001-00-334-5-5002	DEO Community Planning Tech Assist	Intergovernmental	$0	$0	$75,000	$75,000	$75,000	$0	+0.0%
	001-00-334-5-5003	DEO Strategic Revitalization Grant	Intergovernmental	$0	$40,000	$0	$0	$0	$0	

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
	001-00-369-9-1001	E-Payables Revenue Share	Miscellaneous	$2,037	$2,074	$1,607	$1,610	$1,607	$0	+0.0%
	001-00-301-0-1001	Evidence Fund Balance Forward	Fund Balance / Other	$0	$0	$7,282	$7,282	$0	($7,282)	-100.0%
	001-00-369-9-1000	FDOT Island Right of Way Maintenance	Miscellaneous	$64,569	$62,564	$55,333	$55,333	$55,333	$0	+0.0%
	001-00-369-9-3000	FDOT Lighting Maintenance	Miscellaneous	$132,724	$0	$42,911	$42,911	$42,911	$0	+0.0%
	001-00-331-2-4900	FDOT Ped Pier Memorial Bridge	Intergovernmental	$0	$970	$6,000	$6,000	$6,000	$0	+0.0%
	001-00-369-9-3001	FDOT Traffic Signal Maintenance	Miscellaneous	$144,475	$0	$78,529	$78,529	$78,529	$0	+0.0%
	001-00-331-2-6322	Federal DEM HMGP 4486-106-R Wind Retrofit	Intergovernmental	$0	$0	$287,656	$287,656	$287,656	$0	+0.0%
	001-00-369-3-2000	FEMA Reimbursement	Miscellaneous	$18,276	$65,651	$40,000	$40,000	$40,000	$0	+0.0%
	001-00-301-0-1024	Fire Capital Replacement Balance Forward	Fund Balance / Other	$0	$0	$110,000	$110,000	$0	($110,000)	-100.0%
	001-00-301-0-1013	Fire Public Education Balance Forward	Fund Balance / Other	$0	$0	$24,937	$24,937	$0	($24,937)	-100.0%
	001-00-335-2-1000	Firefighters Supplemental Compensation	Intergovernmental	$3,780	$2,570	$4,285	$4,285	$4,285	$0	+0.0%
	001-00-323-4-1000	Franchise Fee - Gas Authority	Licenses, Permits & Fees	$230,724	$189,743	$267,800	$267,800	$233,000	($34,800)	-13.0%
	001-00-323-1-0000	Franchise Fees Electric	Licenses, Permits & Fees	$912,146	$909,161	$964,080	$964,080	$981,000	+$16,920	+1.8%
	001-00-335-4-9000	Fuel Tax Rebate	Intergovernmental	$0	$24,097	$16,881	$16,881	$16,881	$0	+0.0%
	001-00-301-0-1012	Hand Gun Classes Balance Forward	Fund Balance / Other	$0	$0	$7,637	$7,637	$0	($7,637)	-100.0%
	001-00-301-0-1022	I&E Evidence Balance Forward	Fund Balance / Other	$0	$0	$7,523	$7,523	$0	($7,523)	-100.0%
	001-00-324-3-1010	Impact Fees-Transportation	Licenses, Permits & Fees	$193,233	$22,551	$211,169	$211,169	$211,169	$0	+0.0%
	001-00-369-9-2000	Insurance Claims - General	Miscellaneous	$324,252	$214,584	$0	$0	$65,000	+$65,000	
	001-00-301-0-1006	Insurance Contingency Balance Forward	Fund Balance / Other	$0	$0	$624,444	$624,444	$0	($624,444)	-100.0%
	001-00-361-1-1000	Interest Earnings	Miscellaneous	$613,078	$496,112	$595,334	$595,334	$595,334	$0	+0.0%
	001-00-361-1-1002	Interest from Gas Authority	Miscellaneous	$14,517	$22,692	$31,291	$31,291	$31,291	$0	+0.0%
	001-00-361-1-1001	Interest-Money Market	Miscellaneous	$16,890	$25,204	$33,020	$33,020	$33,020	$0	+0.0%
	001-00-362-0-2000	Land Rent/Lease	Miscellaneous	$6,000	$4,000	$6,000	$6,000	$6,000	$0	+0.0%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
	001-00-301-0-1021	Landscaping Code Fee Balance Forward	Fund Balance / Other	$0	$0	$61,663	$61,663	$0	**($61,663)**	-100.0%
	001-00-366-0-1150	Libra Philanthropies Foundation	Miscellaneous	$13,626	$0	$0	$0	$0	$0	
	001-00-384-0-1000	Loan Proceeds	Other Sources / Transfers	$0	$0	$1,000,000	$2,386,671	$0	**($1,000,000)**	-100.0%
	001-00-312-4-1000	Local Option Gas Tax	Taxes	$330,269	$216,295	$335,723	$335,723	$335,723	$0	**+0.0%**
	001-00-301-0-1002	Lot Demolition/Cleanup Balance Forward	Fund Balance / Other	$0	$0	$22,075	$22,075	$0	**($22,075)**	-100.0%
	001-00-362-0-1000	Miscellaneous Rents	Miscellaneous	$4,175	$8,350	$37,615	$37,615	$37,615	$0	**+0.0%**
	001-00-369-9-0500	Miscellaneous Revenue	Miscellaneous	$66,815	$68,076	$37,492	$37,492	$37,492	$0	**+0.0%**
	001-00-335-1-4000	Mobile Home License Tax	Intergovernmental	$4,974	$4,418	$5,356	$5,356	$5,356	$0	**+0.0%**
	001-00-316-0-1000	Occupational Business Tax	Taxes	$37,928	$46,748	$48,321	$48,321	$48,321	$0	**+0.0%**
	001-00-301-0-1000	Operating Cash Balance Forward	Fund Balance / Other	$0	$0	$4,480,772	$4,480,772	$0	**($4,480,772)**	-100.0%
	001-00-369-3-3500	Opiod Settlement Trust Fund Revenues	Miscellaneous	$0	$13,838	$0	$0	$0	$0	
	001-00-301-0-1023	Parks Bank - Donations	Fund Balance / Other	$0	$0	$284	$284	$0	**($284)**	-100.0%
	001-00-333-0-1000	Payments in Lieu of Tax (PHA)	Intergovernmental	$855	$58,681	$30,000	$30,000	$30,000	$0	**+0.0%**
	001-00-362-0-5003	PBM Profit Share - Concession Sales - TBD%	Miscellaneous	$0	$32	$50	$50	$50	$0	**+0.0%**
	001-00-362-0-5001	PBM Profit Share - Dock Rentals - 6%	Miscellaneous	$0	$205	$280	$280	$280	$0	**+0.0%**
	001-00-362-0-5004	PBM Profit Share - PBM Owned Items - 2%	Miscellaneous	$0	$37	$30	$30	$30	$0	**+0.0%**
	001-00-362-0-5002	PBM Profit Share - SHIP Store Sales - 3%	Miscellaneous	$0	$4,322	$5,356	$5,356	$5,356	$0	**+0.0%**
	001-00-301-0-1019	Red Light Camera Balance Forward	Fund Balance / Other	$0	$0	$49,988	$49,988	$0	**($49,988)**	-100.0%
	001-00-369-3-1000	Refunds & Reimbursements	Miscellaneous	$4,147	$296	$5,356	$5,356	$5,356	$0	**+0.0%**
	001-00-382-0-6001	Reimbursement from Tax Increment	Other Sources / Transfers	$0	$50,612	$219,318	$219,318	$0	**($219,318)**	-100.0%
	001-00-362-0-5000	Rental of Riverfront Park Ops Area	Miscellaneous	$0	$5,000	$0	$0	$0	$0	
	001-00-334-2-0102	Safe Grant	Intergovernmental	$19,455	$110,133	$70,000	$70,000	$70,000	$0	**+0.0%**
	001-00-335-1-6000	Sales Tax 1/2 Cent Revenue (95%)	Intergovernmental	$579,008	$546,659	$594,140	$594,140	$594,140	$0	**+0.0%**

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
	001-00-301-0-1009	Special Cemetery Balance Forward	Fund Balance / Other	$0	$0	$118,889	$118,889	$0	**($118,889)**	-100.0%
	001-00-301-0-1010	Special Police Balance Forward	Fund Balance / Other	$0	$0	$61,271	$61,271	$0	**($61,271)**	-100.0%
	001-00-335-1-2000	State Revenue Sharing	Intergovernmental	$505,669	$452,616	$501,105	$501,105	$501,105	$0	**+0.0%**
	001-00-364-0-4900	Surplus Equipment-General	Miscellaneous	$17,400	$0	$0	$0	$0	$0	
	001-00-364-0-4902	Surplus Hammock Hall 429 Kirby St	Miscellaneous	$7,532	$0	$0	$0	$0	$0	
	001-00-315-0-1000	Telecommunications Service Tax	Taxes	$379,475	$360,001	$400,852	$400,852	$400,852	$0	**+0.0%**
	001-00-381-0-1900	Transfer from Better Place	Other Sources / Transfers	$3,358	$33,540	$618,567	$618,567	$0	**($618,567)**	-100.0%
	001-00-381-0-1500	Transfer from Sanitation Fund-Franchise	Other Sources / Transfers	$156,718	$146,768	$165,000	$165,000	$253,748	**+$88,748**	**+53.8%**
	001-00-381-0-1400	Transfer from Utility Fund-Franchise	Other Sources / Transfers	$506,217	$482,594	$700,000	$700,000	$620,367	**($79,633)**	-11.4%
	001-00-381-0-2100	Transfer from Utility-Streets	Other Sources / Transfers	$0	$0	$175,000	$175,000	$0	**($175,000)**	-100.0%
	001-00-381-0-1800	Transfer Profit Sharing from Golf	Other Sources / Transfers	$46,287	$0	$0	$0	$60,000	**+$60,000**	
	001-00-314-1-0000	Utility Tax Electric	Taxes	$1,062,784	$969,575	$1,087,202	$1,087,202	$1,087,202	$0	**+0.0%**
	001-00-314-4-0000	Utility Tax Gas	Taxes	$109,640	$85,688	$112,725	$112,725	$112,725	$0	**+0.0%**
	001-00-314-8-0000	Utility Tax Propane	Taxes	$3,040	$34,911	$1,030	$1,030	$1,030	$0	**+0.0%**
	001-00-314-3-0000	Utility Tax Water	Taxes	$307,904	$207,881	$300,126	$300,126	$300,126	$0	**+0.0%**
	001-00-331-2-5900	VOCA Grant V13045	Intergovernmental	$26,963	$32,529	$0	$0	$35,446	**+$35,446**	
	001-00-366-0-1700	Wellness Grant - FL Blue	Miscellaneous	$5,602	$0	$10,000	$10,000	$10,000	$0	**+0.0%**
Total, revenue				**$12,623,505**	**$12,285,130**	**$21,766,985**	**$23,153,659**	**$12,473,304**	**($9,293,681)**	**-42.7%**

No authorized positions in this department.

Human Resources

FY 2027 expenditure $399,072 · 3.0 FTE

SECTION A Reductions and fiscal impact

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2026 ADOPTED	FY 2027 CM REC	IMPACT	SOURCE
Human Resources	001-25-513-3-4800	Advertising	Operating	$8,500	$0	**($8,500)**	Ten percent decrement
Human Resources	001-25-513-6-6400	Capital Outlay	Capital Outlay	$8,500	$0	**($8,500)**	Ten percent decrement
Human Resources	001-25-513-3-4100	Communications Services	Operating	$563	$0	**($563)**	Ten percent decrement
Human Resources	001-25-513-3-5288	Employee Recognition Supplies	Operating	$572	$0	**($572)**	Ten percent decrement
Human Resources	001-25-513-3-5400	Memberships, Subscriptions, Dues	Operating	$572	$0	**($572)**	Ten percent decrement
Human Resources	001-25-513-3-5100	Office Supplies	Operating	$1,144	$500	**($644)**	Ten percent decrement
Human Resources	001-25-513-3-5280	Operating Supplies	Operating	$4,576	$1,200	**($3,376)**	Ten percent decrement
Human Resources	001-25-513-3-4200	Postage and Freight	Operating	$229	$0	**($229)**	Ten percent decrement
Human Resources	001-25-513-3-3120	Pre-Employment Expense	Operating	$300	$0	**($300)**	Ten percent decrement
Human Resources	001-25-513-3-4700	Printing and Binding	Operating	$563	$0	**($563)**	Ten percent decrement
Human Resources	001-25-513-3-4400	Rentals and Leases	Operating	$686	$0	**($686)**	Ten percent decrement
Human Resources	001-25-513-3-4020	Schooling, Conference, Etc	Operating	$4,576	$0	**($4,576)**	Ten percent decrement
Human Resources	001-25-513-3-5260	Uniforms	Operating	$300	$0	**($300)**	Ten percent decrement
Human Resources	001-25-513-3-5500	Wellness Program	Operating	$13,728	$0	**($13,728)**	Ten percent decrement
Human Resources	001-25-513-3-5000	Fees & Fines	Operating	$420	$450	**+$30**	July 14 department request
Human Resources	001-25-513-3-3100	Professional Services	Operating	$25,000	$46,600	**+$21,600**	July 14 department request
Human Resources	001-25-513-1-1100	Executive Salaries	Personnel Services	$105,000	$192,475	**+$87,475**	Personnel reduction
Human Resources	001-25-513-1-2100	FICA Tax Expense	Personnel Services	$18,061	$19,152	**+$1,091**	Personnel reduction
Human Resources	001-25-513-1-2300	Health and Life Insurance	Personnel Services	$43,677	$15,631	**($28,046)**	Personnel reduction
Human Resources	001-25-513-1-1400	Overtime	Personnel Services	$600	$598	**($2)**	Personnel reduction
Human Resources	001-25-513-1-2200	Retirement Expense	Personnel Services	$65,162	$64,591	**($571)**	Personnel reduction
Human Resources	001-25-513-1-1200	Salary	Personnel Services	$130,494	$57,876	**($72,618)**	Personnel reduction
Total, 22 movements						**($34,151)**	

SECTION B Budget summary

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Personnel Services	$166,185	$161,290	$362,994	$362,994	$350,322	**($12,672)**	-3.5%
Operating	$36,051	$47,386	$61,729	$97,228	$48,750	**($12,979)**	-21.0%
Capital Outlay	$0	$0	$8,500	$0	$0	**($8,500)**	-100.0%

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Total expenditure	**$202,236**	**$208,676**	**$433,223**	**$460,222**	**$399,072**	**($34,151)**	**-7.9%**

SECTION C Revenue detail by fund

None budgeted.

SECTION D Expenditure detail by fund, line item

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
General Fund				**$202,236**	**$208,676**	**$433,223**	**$460,222**	**$399,072**	**($34,151)**	**-7.9%**
Human Resources	001-25-513-1-1210	Accrued Salaries	Personnel Services	($1,689)	$0	$0	$0	$0	$0	
Human Resources	001-25-513-1-1100	Executive Salaries	Personnel Services	$67,417	$67,955	$105,000	$105,000	$192,475	**+$87,475**	**+83.3%**
Human Resources	001-25-513-1-2100	FICA Tax Expense	Personnel Services	$8,214	$7,927	$18,061	$18,061	$19,152	**+$1,091**	**+6.0%**
Human Resources	001-25-513-1-2300	Health and Life Insurance	Personnel Services	$14,186	$13,456	$43,677	$43,677	$15,631	**($28,046)**	-64.2%
Human Resources	001-25-513-1-1400	Overtime	Personnel Services	$1,006	$507	$600	$600	$598	**($2)**	-0.4%
Human Resources	001-25-513-1-2200	Retirement Expense	Personnel Services	$34,187	$32,796	$65,162	$65,162	$64,591	**($571)**	-0.9%
Human Resources	001-25-513-1-1200	Salary	Personnel Services	$42,864	$38,649	$130,494	$130,494	$57,876	**($72,618)**	-55.6%
Human Resources	001-25-513-3-4800	Advertising	Operating	$7,603	$8,291	$8,500	$8,500	$0	**($8,500)**	-100.0%
Human Resources	001-25-513-3-4100	Communications Services	Operating	$1,095	$855	$563	$563	$0	**($563)**	-100.0%
Human Resources	001-25-513-3-5288	Employee Recognition Supplies	Operating	$425	$376	$572	$572	$0	**($572)**	-100.0%
Human Resources	001-25-513-3-5000	Fees & Fines	Operating	$282	$373	$420	$420	$450	**+$30**	**+7.1%**
Human Resources	001-25-513-3-5400	Memberships, Subscriptions, Dues	Operating	$599	$364	$572	$972	$0	**($572)**	-100.0%
Human Resources	001-25-513-3-4310	Natural Gas	Operating	$141	$0	$0	$0	$0	$0	
Human Resources	001-25-513-3-5100	Office Supplies	Operating	$363	$867	$1,144	$1,144	$500	**($644)**	-56.3%
Human Resources	001-25-513-3-5280	Operating Supplies	Operating	$5,347	$3,596	$4,576	$4,576	$1,200	**($3,376)**	-73.8%
Human Resources	001-25-513-3-4200	Postage and Freight	Operating	$102	$201	$229	$228	$0	**($229)**	-100.0%
Human Resources	001-25-513-3-3120	Pre-Employment Expense	Operating	$0	$309	$300	$500	$0	**($300)**	-100.0%
Human Resources	001-25-513-3-4700	Printing and Binding	Operating	$756	$984	$563	$563	$0	**($563)**	-100.0%
Human Resources	001-25-513-3-3100	Professional Services	Operating	$4,898	$18,461	$25,000	$35,500	$46,600	**+$21,600**	**+86.4%**
Human Resources	001-25-513-3-4400	Rentals and Leases	Operating	$427	$434	$686	$686	$0	**($686)**	-100.0%
Human Resources	001-25-513-3-4020	Schooling, Conference, Etc	Operating	$2,121	$988	$4,576	$3,976	$0	**($4,576)**	-100.0%
Human Resources	001-25-513-3-5401	Software Subscriptions, Licenses	Operating	$0	$0	$0	$25,000	$0	$0	
Human Resources	001-25-513-3-5260	Uniforms	Operating	$0	$0	$300	$300	$0	**($300)**	-100.0%
Human Resources	001-25-513-3-5500	Wellness Program	Operating	$11,892	$11,287	$13,728	$13,728	$0	**($13,728)**	-100.0%
Human Resources	001-25-513-6-6400	Capital Outlay	Capital Outlay	$0	$0	$8,500	$0	$0	**($8,500)**	-100.0%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Total, expenditure				**$202,236**	**$208,676**	**$433,223**	**$460,222**	**$399,072**	**($34,151)**	**-7.9%**

SECTION E Authorized positions by fund, and the reduction in force

FUND	DIVISION	POSITION	STATUS	FTE	AMOUNT
General Fund	Human Resources	Human Resources Coordinator	Filled	1.0	$86,894
Reduction in force				**1.0**	**$86,894**

DIVISION	POSITION	NAME	STATUS	FTE	COST
General Fund				**3.0**	**$357,787**
Human Resources	Human Resource Director	White, Jason	Filled	1.0	$143,704
Human Resources	Human Resource Manager	Jones, Virginia	Filled	1.0	$127,190
Human Resources	Human Resources Coordinator	Couver, Amber	Filled	1.0	$86,894
Total, Human Resources				**3.0**	**$357,787**

Non-Departmental

FY 2027 expenditure $2,271,680 · 0.0 FTE

SECTION A Reductions and fiscal impact

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2026 ADOPTED	FY 2027 CM REC	IMPACT	SOURCE
General Government	001-04-519-8-8210	Chamber of Commerce	Capital / Grants	$7,500	$6,750	($750)	Ten percent decrement
General Government	001-04-519-3-3420	Fireworks - Special Events	Operating	$52,000	$46,800	($5,200)	Ten percent decrement
General Government	001-04-519-3-3100	Professional Servies	Operating	$30,000	$27,000	($3,000)	Ten percent decrement
General Government	001-04-519-3-4930	Special Events	Operating	$26,400	$13,200	($13,200)	Ten percent decrement
General Government	001-04-519-3-4940	Special Events - Festivals	Operating	$75,000	$37,500	($37,500)	Ten percent decrement
General Government	001-04-517-7-7201	Interest-2020 Admin Vehicle TD Equipment	Debt Service	$104	$0	($104)	Debt service schedule
General Government	001-04-517-7-7101	Principal-2020 Admin Vehicle TD Equipment	Debt Service	$11,454	$0	($11,454)	Debt service schedule
General Government	001-04-519-1-2400	Workers Comp	Personnel Services	$285,000	$269,723	($15,277)	Personnel reduction
Reserves	001-83-581-9-9901	Evidence Fund Reserve	Transfers / Reserves	$7,282	$0	($7,282)	Transfer schedule
Reserves	001-83-581-9-9925	Fire Capital Replacement Reserve	Transfers / Reserves	$176,000	$0	($176,000)	Transfer schedule
Reserves	001-83-581-9-9913	Fire Public Education Reserve	Transfers / Reserves	$24,937	$0	($24,937)	Transfer schedule
Reserves	001-83-581-9-9912	Hand Gun Classes Reserve	Transfers / Reserves	$7,637	$0	($7,637)	Transfer schedule
Reserves	001-83-581-9-9922	Insurance Reserve Budget Account	Transfers / Reserves	$624,444	$0	($624,444)	Transfer schedule
Reserves	001-83-581-9-9921	Landscaping Code Fee Reserve	Transfers / Reserves	$61,663	$0	($61,663)	Transfer schedule
Reserves	001-83-581-9-9902	Lot Demolition/Cleanup Reserve	Transfers / Reserves	$22,075	$0	($22,075)	Transfer schedule
Reserves	001-83-581-9-9900	Operating Cash Reserve	Transfers / Reserves	$2,359,422	$0	($2,359,422)	Transfer schedule
Reserves	001-83-581-9-9923	Parks Bank Account - Donations	Transfers / Reserves	$284	$0	($284)	Transfer schedule
Reserves	001-83-581-9-9924	Police I&E Account	Transfers / Reserves	$7,523	$0	($7,523)	Transfer schedule
Reserves	001-83-581-9-9909	Special Cemetery Reserve	Transfers / Reserves	$118,889	$0	($118,889)	Transfer schedule
Reserves	001-83-581-9-9910	Special Police Reserve	Transfers / Reserves	$61,271	$0	($61,271)	Transfer schedule
Transfers	001-81-581-9-9160	Transfer to Airport Fund	Transfers / Reserves	$200,000	$27,443	($172,557)	Transfer schedule
Transfers	001-81-581-9-9150	Transfer to Better Place Fund	Transfers / Reserves	$150,000	$0	($150,000)	Transfer schedule
Transfers	001-81-581-9-9140	Transfer to Golf Fund	Transfers / Reserves	$40,000	$0	($40,000)	Transfer schedule
Total, 23 movements						**($3,920,470)**	

SECTION B Budget summary

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Personnel Services	$206,732	$254,381	$285,000	$285,000	$269,723	($15,277)	-5.4%
Operating	$723,483	$802,469	$1,089,318	$1,076,818	$832,914	($256,404)	-23.5%

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Capital Outlay	$1,219,349	$2,608,070	$5,439,159	$5,559,159	$20,000	($5,419,159)	-99.6%
Capital / Grants	$1,496,559	$1,465,356	$14,313,640	$14,316,140	$6,750	($14,306,890)	-100.0%
Debt Service	$89,199	$89,065	$196,743	$196,743	$174,033	($22,710)	-11.5%
Transfers / Reserves	$2,347,141	$2,423,662	$10,210,046	$10,330,046	$968,261	($9,241,785)	-90.5%
Total expenditure	**$6,082,463**	**$7,643,003**	**$31,533,906**	**$31,763,906**	**$2,271,680**	**($29,262,226)**	**-92.8%**
Total revenue	**$2,678,890**	**$3,810,248**	**$20,820,158**	**$20,940,158**	**$148,209**	**($20,671,949)**	**-99.3%**

SECTION C Revenue detail by fund

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
ARPA Fund				**$441,659**	**$285,435**	**$1,283,471**	**$1,283,471**	**$0**	**($1,283,471)**	**-100.0%**
	300-00-331-5-1000	ARPA Revenue	Intergovernmental	$441,659	$285,435	$1,283,471	$1,283,471	$0	($1,283,471)	-100.0%
Better Place Plan				**$2,061,210**	**$3,419,639**	**$19,351,008**	**$19,471,008**	**$0**	**($19,351,008)**	**-100.0%**
	101-00-334-6-1000	Affordable Housing Appropriation Funding	Intergovernmental	$0	$279,901	$1,900,000	$1,900,000	$0	($1,900,000)	-100.0%
	101-00-301-0-1007	Better Place Balance Forward	Fund Balance / Other	$0	$873,449	$1,456,514	$1,456,514	$0	($1,456,514)	-100.0%
	101-00-331-7-7004	CDBG Cares Covid Sidewalks	Intergovernmental	$13,039	$34,115	$3,000,000	$3,000,000	$0	($3,000,000)	-100.0%
	101-00-331-3-9006	CDBG MIT Irma IR042	Intergovernmental	$115,549	$28,977	$1,377,000	$1,377,000	$0	($1,377,000)	-100.0%
	101-00-334-7-7010	DHR Bronson House	Intergovernmental	$0	$5,387	$367,900	$367,900	$0	($367,900)	-100.0%
	101-00-312-6-0000	Discretionary Sales Surtax	Taxes	$1,346,793	$1,359,364	$1,465,659	$1,465,659	$0	($1,465,659)	-100.0%
	101-00-334-7-7009	DOS AACH Jenkins Grant	Intergovernmental	$0	$374,445	$78,803	$78,803	$0	($78,803)	-100.0%
	101-00-334-7-7011	DOT Safe Streets 4 All	Intergovernmental	$0	$0	$610,000	$500,000	$0	($610,000)	-100.0%
	101-00-334-9-1100	FDOT Downtown Streetscapes Phase II State	Intergovernmental	$419,559	$20,108	$1,060,334	$1,060,334	$0	($1,060,334)	-100.0%
	101-00-334-9-1101	FDOT Downtown Streetscapes Phase II State	Intergovernmental	$0	$0	$400,000	$400,000	$0	($400,000)	-100.0%
	101-00-331-4-1000	Federal DOT SS4A	Intergovernmental	$0	$0	$500,000	$500,000	$0	($500,000)	-100.0%
	101-00-331-3-9008	Federal Raise	Intergovernmental	$130	$67,212	$3,000,000	$3,000,000	$0	($3,000,000)	-100.0%
	101-00-331-3-9007	HMGP Kay Larkin FD	Intergovernmental	$0	$0	$306,011	$306,011	$0	($306,011)	-100.0%
	101-00-384-0-1000	Loan/Lease Proceeds	Other Sources / Transfers	$0	$251,420	$1,224,628	$1,387,948	$0	($1,224,628)	-100.0%
	101-00-337-7-0003	Palm Bowl Park Improvements	Intergovernmental	$0	$36,283	$28,320	$0	$0	($28,320)	-100.0%
	101-00-334-2-3000	Price Martin Retrofit Shelter Grant	Intergovernmental	$16,140	$22,171	$989,760	$989,760	$0	($989,760)	-100.0%
	101-00-337-7-0002	Shaw Buck Park Improvements	Intergovernmental	$0	$20,257	$25,000	$0	$0	($25,000)	-100.0%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
	101-00-381-0-1200	Transfer from General	Other Sources / Transfers	$0	$46,550	$150,000	$150,000	$0	**($150,000)**	-100.0%
	101-00-381-0-1004	Transfer from Tax Increment - Streetscapes	Other Sources / Transfers	$0	$0	$1,011,079	$1,011,079	$0	**($1,011,079)**	-100.0%
	101-00-381-0-1300	Transfer from Utiltiy Fund	Other Sources / Transfers	$0	$0	$400,000	$520,000	$0	**($400,000)**	-100.0%
	101-00-331-2-5508	USDA RBDG Sidewalk Improvement	Intergovernmental	$150,000	$0	$0	$0	$0	$0	
Golf Course Fund				**$176,021**	**$105,174**	**$185,679**	**$185,679**	**$148,209**	**($37,470)**	**-20.2%**
	042-00-347-2-2510	Miscellaneous Revenue/Service Charges	Charges for Services	$0	$0	$597	$597	$0	**($597)**	-100.0%
	042-00-369-9-1004	Profit Sharing Franchise Agreement	Miscellaneous	$46,287	$0	$52,416	$52,416	$60,000	**+$7,584**	**+14.5%**
	042-00-369-9-1000	Refunds/Reimbursements	Miscellaneous	($786)	$1,919	$5,000	$5,000	$5,500	**+$500**	**+10.0%**
	042-00-369-9-1002	Restaurant Lease	Miscellaneous	$53,880	$49,390	$58,837	$58,837	$53,880	**($4,957)**	-8.4%
	042-00-389-9-0001	Transfer from General Fund	Other Sources / Transfers	$53,700	$35,426	$40,000	$40,000	$0	**($40,000)**	-100.0%
	042-00-369-9-1003	Utility Reimbursement-Restaurant	Miscellaneous	$22,940	$18,439	$28,829	$28,829	$28,829	$0	**+0.0%**
Total, revenue				**$2,678,890**	**$3,810,248**	**$20,820,158**	**$20,940,158**	**$148,209**	**($20,671,949)**	**-99.3%**

SECTION D Expenditure detail by fund, line item

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
ARPA Fund				**$446,541**	**$387,745**	**$1,283,471**	**$1,283,471**	**$0**	**($1,283,471)**	**-100.0%**
ARPA	300-65-559-8-5100	DW Treatment GAC Filters	Capital / Grants	$21,244	$170,839	$167,882	$167,882	$0	**($167,882)**	-100.0%
ARPA	300-63-559-8-3300	Education Assist Academic Services PAL	Capital / Grants	$16,000	$0	$0	$0	$0	$0	
ARPA	300-63-559-8-3400	Education Assist Social Emot M	Capital / Grants	$0	$0	$70,000	$70,000	$0	**($70,000)**	-100.0%
ARPA	300-63-559-8-3500	Education Assistance Other	Capital / Grants	$0	$0	$24,000	$24,000	$0	**($24,000)**	-100.0%
ARPA	300-65-559-8-5130	GIS CDBG N32 Palatka Heights	Capital / Grants	$17,987	$3,597	$0	$0	$0	$0	
ARPA	300-62-559-8-2200	Household Assistance Utility Aid	Capital / Grants	$194,822	$0	$0	$0	$0	$0	
ARPA	300-63-559-8-3130	Housing Support - Homelessness	Capital / Grants	$0	$0	$99,770	$99,770	$0	**($99,770)**	-100.0%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
ARPA	300-63-559-8-3120	Housing Support Other Housing Assistance	Capital / Grants	$128	$0	$490,115	$490,115	$0	**($490,115)**	-100.0%
ARPA	300-63-559-8-3110	Housing Support Services for Unhoused	Capital / Grants	$0	$55,000	$50,000	$50,000	$0	**($50,000)**	-100.0%
ARPA	300-65-559-8-5140	Lead and Copper Rule	Capital / Grants	$0	$100,230	$0	$0	$0	$0	
ARPA	300-61-559-8-1200	Other Public Health Services	Capital / Grants	$0	$0	$20,000	$20,000	$0	**($20,000)**	-100.0%
ARPA	300-66-559-8-6100	Provision of Govt Services	Capital / Grants	$0	$8,000	$25,000	$25,000	$0	**($25,000)**	-100.0%
ARPA	300-66-559-8-6101	Radios 800 MHZ - ARPA	Capital / Grants	$68,013	$5,311	$0	$0	$0	$0	
ARPA	300-66-559-8-6103	Road Maintenance	Capital / Grants	$84,538	$21,888	$143,575	$143,575	$0	**($143,575)**	-100.0%
ARPA	300-62-559-8-2300	Utility Aid Admin Exp - Azcarate	Capital / Grants	$21,800	$0	$0	$0	$0	$0	
ARPA	300-62-559-8-2301	Utility Aid Azcarate Supplies	Capital / Grants	$1,428	$0	$0	$0	$0	$0	
ARPA	300-66-559-8-6102	Vacant Property Purchases/Abatement	Capital / Grants	$15,700	$22,880	$193,129	$193,129	$0	**($193,129)**	-100.0%
ARPA	300-65-581-9-9000	Transfer to General Fund Epays	Transfers / Reserves	$4,881	$0	$0	$0	$0	$0	
Better Place Plan				**$2,121,478**	**$3,731,725**	**$19,351,008**	**$19,471,008**	**$0**	**($19,351,008)**	**-100.0%**
Better Place	101-18-519-3-5000	Fines & Fees	Operating	$0	$77	$500	$500	$0	**($500)**	-100.0%
Better Place	101-18-519-3-3103	Grant Application Fees	Operating	$5,000	$0	$4,928	$4,928	$0	**($4,928)**	-100.0%
Better Place	101-18-519-3-3100	Professional Services	Operating	$0	$0	$100,000	$100,000	$0	**($100,000)**	-100.0%
Better Place	101-18-519-6-6477	City Match Bronson House	Capital Outlay	$0	$15,986	$134,634	$254,634	$0	**($134,634)**	-100.0%
Better Place	101-18-519-6-6476	City Match CDBG MIT Irma IR042	Capital Outlay	$0	$0	$30,000	$30,000	$0	**($30,000)**	-100.0%
Better Place	101-18-519-6-6475	City Match Federal DOT SS4A	Capital Outlay	$101	$0	$216,000	$216,000	$0	**($216,000)**	-100.0%
Better Place	101-18-519-6-6467	City Share Downtown Streetscape St. Johns	Capital Outlay	$262,785	$116,855	$605,166	$1,118,741	$0	**($605,166)**	-100.0%
Better Place	101-18-519-6-6473	DOS AACH Jenkins City Match	Capital Outlay	$27,462	$351,550	$78,300	$78,300	$0	**($78,300)**	-100.0%
Better Place	101-18-519-6-6482	Floating Dock	Capital Outlay	$0	$0	$295,000	$295,000	$0	**($295,000)**	-100.0%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Better Place	101-18-519-6-6478	FPL Reid Street Median 1 Bridge to SR 19	Capital Outlay	$0	$0	$400,277	$400,277	$0	($400,277)	-100.0%
Better Place	101-18-519-6-6457	Hank Bryan Park Restroom	Capital Outlay	$0	$135,270	$0	$0	$0	$0	
Better Place	101-18-519-6-6472	HMGP Kay Larkin FD City Match	Capital Outlay	$0	$0	$34,001	$34,001	$0	($34,001)	-100.0%
Better Place	101-18-519-6-6459	Price Martin Improvements	Capital Outlay	$0	$0	$100,000	$100,000	$0	($100,000)	-100.0%
Better Place	101-18-519-6-6330	Public Works Building	Capital Outlay	$598,149	$305,337	$1,374,348	$1,374,348	$0	($1,374,348)	-100.0%
Better Place	101-18-519-6-6455	Resurfacing & Striping	Capital Outlay	$91,378	$1,631,574	$500,000	$392,338	$0	($500,000)	-100.0%
Better Place	101-18-519-6-6481	River St Retaining Wall	Capital Outlay	$0	$0	$370,000	$370,000	$0	($370,000)	-100.0%
Better Place	101-18-519-6-6480	Roddy Road Force Main Relocation	Capital Outlay	$0	$0	$235,000	$235,000	$0	($235,000)	-100.0%
Better Place	101-18-519-6-6483	Rolling Hill Stormwater	Capital Outlay	$0	$0	$455,000	$455,000	$0	($455,000)	-100.0%
Better Place	101-18-519-6-6310	Sidewalks	Capital Outlay	$0	$0	$110,000	$110,000	$0	($110,000)	-100.0%
Better Place	101-18-519-6-6400	Stormwater	Capital Outlay	$0	$25,639	$481,433	$75,520	$0	($481,433)	-100.0%
Better Place	101-18-519-8-8909	CDBG Cares Covid Sidewalks	Capital / Grants	$56,240	$50,122	$3,000,000	$3,000,000	$0	($3,000,000)	-100.0%
Better Place	101-18-519-8-6327	CDBG MIT Irma IR042	Capital / Grants	$131,432	$36,918	$1,377,000	$1,377,000	$0	($1,377,000)	-100.0%
Better Place	101-18-519-8-8940	DEO Affordable Housing State	Capital / Grants	$0	$299,915	$1,900,000	$1,900,000	$0	($1,900,000)	-100.0%
Better Place	101-18-519-8-8943	DHR Bronson House	Capital / Grants	$0	$44,082	$367,900	$367,900	$0	($367,900)	-100.0%
Better Place	101-18-519-8-6364	DOS AACH Jenkins Grant	Capital / Grants	$156,485	$419,233	$78,803	$78,803	$0	($78,803)	-100.0%
Better Place	101-18-519-8-8937	DOT Safe Streets 4 All	Capital / Grants	$0	$0	$500,000	$500,000	$0	($500,000)	-100.0%
Better Place	101-18-519-8-8946	FDEP Vulnerability Assessment	Capital / Grants	$0	$0	$400,000	$400,000	$0	($400,000)	-100.0%
Better Place	101-18-519-8-8941	FDOT Downtown Streetscapes Phase II State	Capital / Grants	$419,559	$20,108	$1,060,334	$1,060,334	$0	($1,060,334)	-100.0%
Better Place	101-18-519-8-8938	Federal Raise Grant	Capital / Grants	$130	$81,737	$3,000,000	$3,000,000	$0	($3,000,000)	-100.0%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Better Place	101-18-519-8-8934	HMGP Kay Larkin FD	Capital / Grants	$0	$0	$306,011	$306,011	$0	**($306,011)**	-100.0%
Better Place	101-18-519-8-8945	Palm Bowl Park Improvements	Capital / Grants	$0	$36,800	$16,628	$16,628	$0	**($16,628)**	-100.0%
Better Place	101-18-519-8-6210	Price Martin Retrofit Shelter Grant	Capital / Grants	$136,053	$22,171	$989,760	$989,760	$0	**($989,760)**	-100.0%
Better Place	101-18-519-8-8944	Shaw Buck Park Improvements	Capital / Grants	$0	$21,525	$26,233	$26,233	$0	**($26,233)**	-100.0%
Better Place	101-18-519-8-8935	USDA RBDG Sidewalk Improvement	Capital / Grants	$150,000	$0	$0	$0	$0	$0	
Better Place	101-18-517-7-7206	Interest - Public Works Building	Debt Service	$0	$0	$61,094	$61,094	$0	**($61,094)**	-100.0%
Better Place	101-18-517-7-7208	Interest-Pumper Fire Trucks	Debt Service	$13,622	$11,206	$8,708	$8,708	$0	**($8,708)**	-100.0%
Better Place	101-18-517-7-7106	Principal Public Works Building	Debt Service	$0	$0	$40,866	$40,866	$0	**($40,866)**	-100.0%
Better Place	101-18-517-7-7108	Principal-Pumper Fire Trucks	Debt Service	$69,724	$72,080	$74,517	$74,517	$0	**($74,517)**	-100.0%
Better Place	101-18-519-9-9100	Transfer to General Fund	Transfers / Reserves	$3,358	$33,540	$618,567	$618,567	$0	**($618,567)**	-100.0%
General Fund				**$1,307,680**	**$1,294,177**	**$4,983,885**	**$4,973,885**	**$1,063,415**	**($3,920,470)**	**-78.7%**
General Government	001-04-519-1-2400	Workers Comp	Personnel Services	$206,732	$254,381	$285,000	$285,000	$269,723	**($15,277)**	-5.4%
General Government	001-04-519-3-4951	Blue Crab Event	Operating	$52,777	$2,559	$0	$0	$0	$0	
General Government	001-04-519-3-3420	Fireworks - Special Events	Operating	$21,510	$50,000	$52,000	$52,000	$46,800	**($5,200)**	-10.0%
General Government	001-04-519-3-4510	Insurance Claims Reimbursable	Operating	$43,911	($12,904)	$20,000	$17,500	$20,000	$0	**+0.0%**
General Government	001-04-519-3-4810	Legal Advertising	Operating	$0	$4	$0	$0	$0	$0	
General Government	001-04-519-3-4500	Liability Insurance	Operating	$412,286	$551,384	$605,000	$605,000	$605,000	$0	**+0.0%**
General Government	001-04-519-3-3100	Professional Servies	Operating	$3,840	$21,536	$30,000	$20,000	$27,000	**($3,000)**	-10.0%
General Government	001-04-519-3-4920	Property Tax	Operating	$7,670	$9,817	$10,000	$10,000	$10,000	$0	**+0.0%**
General Government	001-04-519-3-4930	Special Events	Operating	$0	$24,000	$26,400	$26,400	$13,200	**($13,200)**	-50.0%
General Government	001-04-519-3-4940	Special Events - Festivals	Operating	$0	$0	$75,000	$75,000	$37,500	**($37,500)**	-50.0%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
General Government	001-04-519-6-6120	Land Purchase	Capital Outlay	$210,135	$0	$0	$0	$0	$0	
General Government	001-04-519-8-8210	Chamber of Commerce	Capital / Grants	$5,000	$5,000	$7,500	$10,000	$6,750	**($750)**	-10.0%
General Government	001-04-519-8-8220	DEO Strategic Revitalization Grant	Capital / Grants	$0	$40,000	$0	$0	$0	$0	
General Government	001-04-517-7-7201	Interest-2020 Admin Vehicle TD Equipment	Debt Service	$155	$52	$104	$104	$0	**($104)**	-100.0%
General Government	001-04-517-7-7101	Principal-2020 Admin Vehicle TD Equipment	Debt Service	$5,624	$5,727	$11,454	$11,454	$0	**($11,454)**	-100.0%
Reserves	001-83-581-9-9901	Evidence Fund Reserve	Transfers / Reserves	$0	$0	$7,282	$7,282	$0	**($7,282)**	-100.0%
Reserves	001-83-581-9-9925	Fire Capital Replacement Reserve	Transfers / Reserves	$0	$0	$176,000	$176,000	$0	**($176,000)**	-100.0%
Reserves	001-83-581-9-9913	Fire Public Education Reserve	Transfers / Reserves	$0	$0	$24,937	$24,937	$0	**($24,937)**	-100.0%
Reserves	001-83-581-9-9912	Hand Gun Classes Reserve	Transfers / Reserves	$0	$0	$7,637	$7,637	$0	**($7,637)**	-100.0%
Reserves	001-83-581-9-9922	Insurance Reserve Budget Account	Transfers / Reserves	$0	$0	$624,444	$624,444	$0	**($624,444)**	-100.0%
Reserves	001-83-581-9-9921	Landscaping Code Fee Reserve	Transfers / Reserves	$0	$0	$61,663	$61,663	$0	**($61,663)**	-100.0%
Reserves	001-83-581-9-9902	Lot Demolition/Cleanup Reserve	Transfers / Reserves	$0	$0	$22,075	$22,075	$0	**($22,075)**	-100.0%
Reserves	001-83-581-9-9900	Operating Cash Reserve	Transfers / Reserves	$0	$0	$2,359,422	$2,359,422	$0	**($2,359,422)**	-100.0%
Reserves	001-83-581-9-9923	Parks Bank Account - Donations	Transfers / Reserves	$0	$0	$284	$284	$0	**($284)**	-100.0%
Reserves	001-83-581-9-9924	Police I&E Account	Transfers / Reserves	$0	$0	$7,523	$7,523	$0	**($7,523)**	-100.0%
Reserves	001-83-581-9-9909	Special Cemetery Reserve	Transfers / Reserves	$0	$0	$118,889	$118,889	$0	**($118,889)**	-100.0%
Reserves	001-83-581-9-9910	Special Police Reserve	Transfers / Reserves	$0	$0	$61,271	$61,271	$0	**($61,271)**	-100.0%
Transfers	001-81-581-9-9160	Transfer to Airport Fund	Transfers / Reserves	$284,340	$260,645	$200,000	$200,000	$27,443	**($172,557)**	-86.3%
Transfers	001-81-581-9-9150	Transfer to Better Place Fund	Transfers / Reserves	$0	$46,550	$150,000	$150,000	$0	**($150,000)**	-100.0%
Transfers	001-81-581-9-9140	Transfer to Golf Fund	Transfers / Reserves	$53,700	$35,426	$40,000	$40,000	$0	**($40,000)**	-100.0%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Golf Course Fund				**$206,117**	**$182,030**	**$185,679**	**$185,679**	**$267,447**	**+$81,768**	**+44.0%**
Golf Course	042-24-572-3-3200	Accounting and Auditing	Operating	$7,500	$7,500	$8,500	$8,750	$8,750	**+$250**	**+2.9%**
Golf Course	042-24-572-3-5901	Amortization Leased Carts	Operating	$69,480	$0	$0	$0	$0	$0	
Golf Course	042-24-572-3-4610	Building Maintenance	Operating	$232	$0	$1,092	$1,092	$0	**($1,092)**	-100.0%
Golf Course	042-24-572-3-4630	Cart Maintenance	Operating	$0	$0	$5,460	$5,460	$0	**($5,460)**	-100.0%
Golf Course	042-24-572-3-4100	Communications Services	Operating	$1,445	$1,168	$3,822	$3,572	$3,822	$0	**+0.0%**
Golf Course	042-16-572-3-5900	Depreciation	Operating	$32,122	$0	$0	$0	$0	$0	
Golf Course	042-24-572-3-5900	Depreciation	Operating	$24,717	$0	$0	$0	$0	$0	
Golf Course	042-24-572-3-4320	Electricity	Operating	$21,902	$18,396	$18,000	$18,000	$19,000	**+$1,000**	**+5.6%**
Golf Course	042-24-572-3-5000	Fines & Fees	Operating	$0	$650	$0	$0	$0	$0	
Golf Course	042-16-572-3-4650	Irrigation Supplies	Operating	$4,996	$9,822	$15,000	$15,000	$10,000	**($5,000)**	-33.3%
Golf Course	042-24-572-3-4500	Liability Insurance	Operating	$6,274	$8,526	$10,292	$10,292	$10,292	$0	**+0.0%**
Golf Course	042-24-572-3-5400	Memberships, Subscriptions, Dues	Operating	$0	$0	$698	$698	$0	**($698)**	-100.0%
Golf Course	042-24-572-3-4310	Natural Gas	Operating	$0	$0	$3,028	$3,028	$0	**($3,028)**	-100.0%
Golf Course	042-16-572-3-4410	Operating Leases	Operating	$0	$0	$10,000	$10,000	$10,000	$0	**+0.0%**
Golf Course	042-24-572-3-5280	Operating Supplies	Operating	$273	$273	$550	$550	$550	$0	**+0.0%**
Golf Course	042-24-572-3-3100	Professional Services	Operating	$250	$0	$0	$0	$0	$0	
Golf Course	042-16-572-3-4400	Rental and Leases	Operating	($2)	$2,513	$3,000	$3,000	$3,000	$0	**+0.0%**
Golf Course	042-24-572-3-4400	Rentals and Leases	Operating	$0	$102,548	$78,048	$78,048	$0	**($78,048)**	-100.0%
Golf Course	042-16-572-3-3440	Tree Removal	Operating	$7,300	$4,600	$8,000	$8,000	$8,000	$0	**+0.0%**
Golf Course	042-24-572-6-6450	Contract Capital Improvements	Capital Outlay	$29,339	$25,859	$20,000	$20,000	$20,000	$0	**+0.0%**
Golf Course	042-24-517-7-7210	Interest - John Deere / Beard Equipment Lease	Debt Service	$0	$0	$0	$0	$13,271	**+$13,271**	
Golf Course	042-16-517-7-7206	Interest - Leased Capital Equipment	Debt Service	$74	$0	$0	$0	$0	$0	
Golf Course	042-24-517-7-7112	Principal - E-Z-GO Fleet Lease	Debt Service	$0	$0	$0	$0	$70,308	**+$70,308**	
Golf Course	042-24-517-7-7111	Principal - Huntington Cart Lease	Debt Service	$0	$0	$0	$0	$19,512	**+$19,512**	
Golf Course	042-24-517-7-7110	Principal - John Deere / Beard Equipment Lease	Debt Service	$0	$0	$0	$0	$70,942	**+$70,942**	
Golf Course	042-24-572-9-9100	Reimbursement General Fund-Admin Exp	Transfers / Reserves	$215	$175	$189	$189	$0	**($189)**	-100.0%
Utilities Fund				**$2,000,647**	**$2,047,326**	**$5,729,863**	**$5,849,863**	**$940,818**	**($4,789,045)**	**-83.6%**

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Transfers, Reimb, Conting., Reserves	041-29-536-9-9901	Contingency/Reserve	Transfers / Reserves	$0	$0	$1,928,667	$1,928,667	$0	**($1,928,667)**	-100.0%
Transfers, Reimb, Conting., Reserves	041-29-536-9-9103	Reimbursement Gas Authority	Transfers / Reserves	$241,667	$205,621	$241,690	$241,690	$241,690	$0	**+0.0%**
Transfers, Reimb, Conting., Reserves	041-29-536-9-9101	Reimbursement General Fund-Admin Exp	Transfers / Reserves	$1,240,186	$1,359,111	$1,384,506	$1,384,506	$0	**($1,384,506)**	-100.0%
Transfers, Reimb, Conting., Reserves	041-29-536-9-9125	Transfer to Airport Fund	Transfers / Reserves	$0	$0	$0	$0	$78,761	**+$78,761**	
Transfers, Reimb, Conting., Reserves	041-29-536-9-9123	Transfer to Better Place Fund	Transfers / Reserves	$0	$0	$400,000	$520,000	$0	**($400,000)**	-100.0%
Transfers, Reimb, Conting., Reserves	041-29-536-9-9124	Transfer to General Fund - Streets	Transfers / Reserves	$0	$0	$175,000	$175,000	$0	**($175,000)**	-100.0%
Transfers, Reimb, Conting., Reserves	041-29-536-9-9110	Transfer to General Fund-Franchise	Transfers / Reserves	$506,217	$482,594	$700,000	$700,000	$620,367	**($79,633)**	-11.4%
Transfers, Reimb, Conting., Reserves	041-29-536-9-9100	Utility Capital Replacement Contingency	Transfers / Reserves	$12,577	$0	$900,000	$900,000	$0	**($900,000)**	-100.0%
Total, expenditure				**$6,082,463**	**$7,643,003**	**$31,533,906**	**$31,763,906**	**$2,271,680**	**($29,262,226)**	**-92.8%**

SECTION E Authorized positions by fund, and the reduction in force

No authorized positions in this department.

Planning

FY 2027 expenditure $518,210 · 5.0 FTE

SECTION A Reductions and fiscal impact

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2026 ADOPTED	FY 2027 CM REC	IMPACT	SOURCE
Planning Department	001-02-524-8-6402	DEO Community Planning Tech Assist	Capital / Grants	$75,000	$0	($75,000)	Ten percent decrement
Planning Department	001-02-524-3-4810	Legal Advertising	Operating	$14,000	$6,000	($8,000)	Ten percent decrement
Planning Department	001-02-524-3-5400	Memberships, Subscriptions, Dues	Operating	$12,200	$1,000	($11,200)	Ten percent decrement
Planning Department	001-02-524-3-4310	Natural Gas	Operating	$1,500	$0	($1,500)	Ten percent decrement
Planning Department	001-02-524-3-5280	Operating Supplies	Operating	$6,000	$5,400	($600)	Ten percent decrement
Planning Department	001-02-524-3-4700	Printing and Binding	Operating	$2,300	$2,000	($300)	Ten percent decrement
Planning Department	001-02-524-3-3100	Professional Services	Operating	$100,000	$10,000	($90,000)	Ten percent decrement
Planning Department	001-02-524-3-4020	Schooling, Conference, Etc	Operating	$9,500	$4,750	($4,750)	Ten percent decrement
Planning Department	001-02-524-3-5260	Uniforms	Operating	$900	$450	($450)	City Manager decision
Planning Department	001-02-524-3-4630	Vehicle Maintenance	Operating	$900	$200	($700)	City Manager decision
Planning Department	001-02-524-1-1100	Executive Salaries	Personnel Services	$110,838	$116,576	+$5,738	Personnel reduction
Planning Department	001-02-524-1-2100	FICA Tax Expense	Personnel Services	$24,577	$24,757	+$180	Personnel reduction
Planning Department	001-02-524-1-2300	Health and Life Insurance	Personnel Services	$59,435	$40,935	($18,500)	Personnel reduction
Planning Department	001-02-524-1-1400	Overtime	Personnel Services	$1,200	$1,195	($5)	Personnel reduction
Planning Department	001-02-524-1-1200	Regular Salaries	Personnel Services	$209,230	$207,044	($2,186)	Personnel reduction
Planning Department	001-02-524-1-2200	Retirement Expense	Personnel Services	$88,670	$83,494	($5,176)	Personnel reduction
Total, 16 movements						**($212,450)**	

SECTION B Budget summary

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Personnel Services	$262,184	$301,169	$493,950	$493,950	$474,000	($19,950)	-4.0%
Operating	$88,067	$41,626	$161,710	$161,710	$44,210	($117,500)	-72.7%
Capital / Grants	$0	$75,000	$75,000	$75,000	$0	($75,000)	-100.0%
Total expenditure	**$350,251**	**$417,795**	**$730,660**	**$730,660**	**$518,210**	**($212,450)**	**-29.1%**
Total revenue	**$59,510**	**$74,569**	**$73,204**	**$73,204**	**$73,204**	**$0**	**+0.0%**

SECTION C Revenue detail by fund

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
General Fund				**$59,510**	**$74,569**	**$73,204**	**$73,204**	**$73,204**	**$0**	**+0.0%**

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
	001-00-322-0-2100	Building & Zoning Revenues	Licenses, Permits & Fees	$57,394	$72,607	$50,709	$50,709	$50,709	$0	+0.0%
	001-00-322-0-2000	Building Permits	Licenses, Permits & Fees	$1,150	$0	$21,424	$21,424	$21,424	$0	+0.0%
	001-00-341-9-2000	Zoning Convenience Fee	Charges for Services	$966	$1,962	$1,071	$1,071	$1,071	$0	+0.0%
Total, revenue				**$59,510**	**$74,569**	**$73,204**	**$73,204**	**$73,204**	**$0**	**+0.0%**

SECTION D Expenditure detail by fund, line item

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
General Fund				**$350,251**	**$417,795**	**$730,660**	**$730,660**	**$518,210**	**($212,450)**	**-29.1%**
Planning Department	001-02-524-1-1210	Accrued Salaries	Personnel Services	($2,684)	$0	$0	$0	$0	$0	
Planning Department	001-02-524-1-1100	Executive Salaries	Personnel Services	$96,059	$89,331	$110,838	$110,838	$116,576	+$5,738	+5.2%
Planning Department	001-02-524-1-2100	FICA Tax Expense	Personnel Services	$13,999	$14,708	$24,577	$24,577	$24,757	+$180	+0.7%
Planning Department	001-02-524-1-2300	Health and Life Insurance	Personnel Services	$10,156	$29,122	$59,435	$59,435	$40,935	($18,500)	-31.1%
Planning Department	001-02-524-1-1400	Overtime	Personnel Services	$1,489	$543	$1,200	$1,200	$1,195	($5)	-0.4%
Planning Department	001-02-524-1-1200	Regular Salaries	Personnel Services	$92,260	$107,152	$209,230	$209,230	$207,044	($2,186)	-1.0%
Planning Department	001-02-524-1-2200	Retirement Expense	Personnel Services	$50,905	$60,313	$88,670	$88,670	$83,494	($5,176)	-5.8%
Planning Department	001-02-524-3-4100	Communications Services	Operating	$630	$710	$650	$650	$650	$0	+0.0%
Planning Department	001-02-524-3-4330	Credit Card Fees	Operating	$1,080	$1,579	$2,000	$2,000	$2,000	$0	+0.0%
Planning Department	001-02-524-3-4620	Equipment Maintenance	Operating	$28	$0	$1,600	$1,600	$1,600	$0	+0.0%
Planning Department	001-02-524-3-5000	Fees & Fines	Operating	($8)	$201	$150	$150	$150	$0	+0.0%
Planning Department	001-02-524-3-5210	Gas and Lubricants	Operating	$648	$664	$800	$800	$800	$0	+0.0%
Planning Department	001-02-524-3-4810	Legal Advertising	Operating	$12,682	$13,709	$14,000	$14,000	$6,000	($8,000)	-57.1%
Planning Department	001-02-524-3-5400	Memberships, Subscriptions, Dues	Operating	$105	$658	$12,200	$12,200	$1,000	($11,200)	-91.8%
Planning Department	001-02-524-3-4310	Natural Gas	Operating	$744	$643	$1,500	$1,500	$0	($1,500)	-100.0%
Planning Department	001-02-524-3-5100	Office Supplies	Operating	$1,043	$563	$1,560	$1,560	$1,560	$0	+0.0%
Planning Department	001-02-524-3-5280	Operating Supplies	Operating	$4,595	$6,437	$6,000	$6,000	$5,400	($600)	-10.0%
Planning Department	001-02-524-3-4200	Postage and Freight	Operating	$911	$1,255	$1,700	$1,700	$1,700	$0	+0.0%
Planning Department	001-02-524-3-3120	Pre-Employment Expense	Operating	$449	$223	$450	$450	$450	$0	+0.0%
Planning Department	001-02-524-3-4700	Printing and Binding	Operating	$255	$1,715	$2,300	$2,300	$2,000	($300)	-13.0%
Planning Department	001-02-524-3-3100	Professional Services	Operating	$56,834	$3,444	$100,000	$100,000	$10,000	($90,000)	-90.0%
Planning Department	001-02-524-3-4400	Rentals and Leases	Operating	$4,269	$5,474	$5,500	$5,500	$5,500	$0	+0.0%
Planning Department	001-02-524-3-4020	Schooling, Conference, Etc	Operating	$2,989	$4,351	$9,500	$9,500	$4,750	($4,750)	-50.0%
Planning Department	001-02-524-3-5260	Uniforms	Operating	$803	$0	$900	$900	$450	($450)	-50.0%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Planning Department	001-02-524-3-4630	Vehicle Maintenance	Operating	$10	$0	$900	$900	$200	**($700)**	-77.8%
Planning Department	001-02-524-8-6402	DEO Community Planning Tech Assist	Capital / Grants	$0	$75,000	$75,000	$75,000	$0	**($75,000)**	-100.0%
Total, expenditure				**$350,251**	**$417,795**	**$730,660**	**$730,660**	**$518,210**	**($212,450)**	**-29.1%**

SECTION E Authorized positions by fund, and the reduction in force

FUND	DIVISION	POSITION	STATUS	FTE	AMOUNT
General Fund	Planning & Building	Senior Planner	Vacant	1.0	$107,035
Reduction in force				**1.0**	**$107,035**

DIVISION	POSITION	NAME	STATUS	FTE	COST
General Fund				**5.0**	**$483,229**
Planning & Building	Planner I	Brown, Michelle	Filled	1.0	$76,061
Planning & Building	Planner I	Hill, Michael	Filled	1.0	$73,095
Planning & Building	Planning Clerk	Romero, Alex	Filled	1.0	$67,670
Planning & Building	Planning Director	Aghemo, Lorenzo	Filled	1.0	$159,367
Planning & Building	Senior Planner	TBD	Vacant	1.0	$107,035
Total, Planning				**5.0**	**$483,229**

Police

FY 2027 expenditure $5,967,988 · 46.5 FTE

SECTION A Reductions and fiscal impact

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2026 ADOPTED	FY 2027 CM REC	IMPACT	SOURCE
Police	001-07-521-6-6400	Capital Outlay	Capital Outlay	$346,696	$167,353	**($179,343)**	Ten percent decrement
Police	001-07-521-3-5270	Public Safety Scholarship Police	Operating	$20,000	$10,000	**($10,000)**	Ten percent decrement
Police	001-07-521-3-4650	Range Maintenance	Operating	$1,000	$500	**($500)**	Ten percent decrement
Police	001-07-521-6-6401	Vehicle Purchases	Capital Outlay	$100,000	$0	**($100,000)**	Ten percent decrement
Police	001-07-521-3-5210	Gas and Lubricants	Operating	$140,000	$145,000	**+$5,000**	July 14 department request
Police	001-07-521-3-4390	K-9 Care	Operating	$4,400	$5,400	**+$1,000**	July 14 department request
Police	001-07-521-3-5400	Memberships, Subscriptions, Dues	Operating	$1,725	$2,725	**+$1,000**	July 14 department request
Police	001-07-521-3-3100	Professional Services	Operating	$135,000	$156,779	**+$21,779**	July 14 department request
Police	001-07-521-3-4020	Schooling, Conference, Etc	Operating	$19,000	$22,000	**+$3,000**	July 14 department request
Police	001-07-521-3-4380	Animal Control	Operating	$3,000	$2,000	**($1,000)**	City Manager decision
Police	001-07-521-3-4610	Building Maintenance	Operating	$30,000	$20,000	**($10,000)**	City Manager decision
Police	001-07-521-3-5280	Operating Supplies	Operating	$43,400	$32,970	**($10,430)**	City Manager decision
Police	001-07-521-3-4200	Outgoing Postage/Freight	Operating	$1,450	$1,250	**($200)**	City Manager decision
Police	001-07-521-3-5281	Special Police Trust Expense	Operating	$10,000	$0	**($10,000)**	City Manager decision
Police	001-07-517-7-7208	Interest - Ameris Loan #281 2024 Police Cars	Debt Service	$17,327	$12,315	**($5,012)**	Debt service schedule
Police	001-07-517-7-7209	Interest-2025 Bank Loan Police Vehicle	Debt Service	$25,143	$18,301	**($6,842)**	Debt service schedule
Police	001-07-517-7-7207	Interest-BB&T Police Vehicle 2021	Debt Service	$485	$0	**($485)**	Debt service schedule
Police	001-07-517-7-7107	Lease-Police Cars	Debt Service	$85,000	$0	**($85,000)**	Debt service schedule
Police	001-07-517-7-7108	Principal- Ameris Loan #281 2024 Police Cars	Debt Service	$89,970	$94,982	**+$5,012**	Debt service schedule
Police	001-07-517-7-7109	Principal-2025 Bank Loan Police Vehicle	Debt Service	$64,480	$88,466	**+$23,986**	Debt service schedule
Police	001-07-521-1-1220	Clerical Salaries	Personnel Services	$277,641	$252,558	**($25,083)**	Personnel reduction
Police	001-07-521-1-1100	Executive Salaries	Personnel Services	$442,533	$573,913	**+$131,380**	Personnel reduction
Police	001-07-521-1-2100	FICA Tax Expense	Personnel Services	$224,994	$232,009	**+$7,015**	Personnel reduction
Police	001-07-521-1-2101	FICA Tax VOCA Expense	Personnel Services	$3,529	$2,647	**($882)**	Personnel reduction
Police	001-07-521-1-2102	FICA Tax VOCA Match Expense	Personnel Services	$0	$882	**+$882**	Personnel reduction
Police	001-07-521-1-2300	Health and Life Insurance	Personnel Services	$552,639	$588,684	**+$36,045**	Personnel reduction
Police	001-07-521-1-1300	Other Salaries & Wages	Personnel Services	$38,850	$0	**($38,850)**	Personnel reduction
Police	001-07-521-1-1400	Overtime	Personnel Services	$200,000	$199,192	**($808)**	Personnel reduction
Police	001-07-521-1-2201	Pension-Police Benefit	Personnel Services	$544,321	$770,815	**+$226,494**	Personnel reduction
Police	001-07-521-1-1200	Regular Salaries	Personnel Services	$1,982,075	$2,206,331	**+$224,256**	Personnel reduction

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2026 ADOPTED	FY 2027 CM REC	IMPACT	SOURCE
Police	001-07-521-1-2200	Retirement-Clerical Benefit	Personnel Services	$100,085	$57,746	**($42,339)**	Personnel reduction
Police	001-07-521-1-2202	Retirement-VOCA Clerical Benefit	Personnel Services	$0	$8,927	**+$8,927**	Personnel reduction
Police	001-07-521-1-2203	Retirement-VOCA Match Benefit	Personnel Services	$0	$2,976	**+$2,976**	Personnel reduction
Police	001-07-521-1-1101	VOCA Match Exec Salaries	Personnel Services	$0	$11,533	**+$11,533**	Personnel reduction
Police	001-07-521-1-1221	VOCA Salaries	Personnel Services	$46,137	$34,599	**($11,538)**	Personnel reduction
Police	001-07-521-1-2401	Workers Comp VOCA	Personnel Services	$0	$1,114	**+$1,114**	Personnel reduction
Police	001-07-521-1-2402	Workers Comp VOCA Match	Personnel Services	$0	$371	**+$371**	Personnel reduction
Total, 37 movements						**+$173,457**	

SECTION B Budget summary

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Personnel Services	$3,373,942	$3,475,886	$4,412,804	$4,412,804	$4,944,297	**+$531,493**	**+12.0%**
Operating	$515,434	$570,874	$621,110	$616,070	$610,759	**($10,351)**	-1.7%
Capital Outlay	$720,012	$468,954	$446,696	$446,696	$167,353	**($279,343)**	-62.5%
Capital / Grants	$85,721	$279,602	$31,516	$31,516	$31,516	$0	**+0.0%**
Debt Service	$304,919	$299,358	$282,405	$282,405	$214,063	**($68,342)**	-24.2%
Total expenditure	**$5,000,028**	**$5,094,674**	**$5,794,531**	**$5,789,491**	**$5,967,988**	**+$173,457**	**+3.0%**
Total revenue	**$149,107**	**$411,552**	**$291,121**	**$291,121**	**$244,961**	**($46,160)**	**-15.9%**

SECTION C Revenue detail by fund

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
General Fund				**$149,107**	**$411,552**	**$291,121**	**$291,121**	**$244,961**	**($46,160)**	**-15.9%**
	001-00-359-0-3000	Abatement Fines	Fines & Forfeitures	$7,915	$1,700	$2,550	$2,550	$2,550	$0	**+0.0%**
	001-00-331-2-2500	Bullet Proof Vest Grant-Police	Intergovernmental	$4,154	$0	$9,037	$9,037	$9,037	$0	**+0.0%**
	001-00-351-1-1000	Court Fines	Fines & Forfeitures	$34,652	$32,891	$32,136	$32,136	$32,136	$0	**+0.0%**
	001-00-359-0-0500	Evidence Fund	Fines & Forfeitures	$0	$31,529	$24,897	$24,897	$24,897	$0	**+0.0%**
	001-00-359-0-1100	False Alarm Fines	Fines & Forfeitures	$17,819	$9,831	$17,675	$17,675	$17,675	$0	**+0.0%**
	001-00-331-2-5503	FDLE Police Vehicles	Intergovernmental	$0	$250,000	$0	$0	$0	$0	
	001-00-324-1-1010	Impact Fees-Police	Licenses, Permits & Fees	$16,172	$10,003	$101,357	$101,357	$101,357	$0	**+0.0%**
	001-00-342-1-1007	Marshalls PD-OT Reimbursements	Charges for Services	$36,574	$16,228	$21,424	$21,424	$21,424	$0	**+0.0%**
	001-00-342-1-1005	Police Department-Admin Fees	Charges for Services	$650	$0	$3,214	$3,214	$3,214	$0	**+0.0%**
	001-00-342-1-1002	Police Department-Admin Tow Fees	Charges for Services	$10,426	$8,084	$11,783	$11,783	$11,783	$0	**+0.0%**

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
	001-00-342-1-1003	Police Department-Investigative Cost Reimbursement	Charges for Services	$11,166	$10,768	$12,854	$12,854	$12,854	$0	**+0.0%**
	001-00-342-1-1006	Police Department-Offender Payments	Charges for Services	$2,537	$1,660	$1,607	$1,607	$1,607	$0	**+0.0%**
	001-00-342-1-1004	Police Department-Records Requests	Charges for Services	$4,234	$4,937	$4,285	$4,285	$4,285	$0	**+0.0%**
	001-00-351-3-1000	Police Education	Fines & Forfeitures	$2,808	$3,148	$2,142	$2,142	$2,142	$0	**+0.0%**
	001-00-359-0-2000	Special Police Trust Revenue	Fines & Forfeitures	$0	$30,773	$46,160	$46,160	$0	**($46,160)**	-100.0%
Total, revenue				**$149,107**	**$411,552**	**$291,121**	**$291,121**	**$244,961**	**($46,160)**	**-15.9%**

SECTION D Expenditure detail by fund, line item

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
General Fund				**$5,000,028**	**$5,094,674**	**$5,794,531**	**$5,789,491**	**$5,967,988**	**+$173,457**	**+3.0%**
Police	001-07-521-1-1210	Accrued Salaries	Personnel Services	($32,436)	$0	$0	$0	$0	$0	
Police	001-07-521-1-1220	Clerical Salaries	Personnel Services	$232,112	$236,935	$277,641	$277,641	$252,558	**($25,083)**	-9.0%
Police	001-07-521-1-1100	Executive Salaries	Personnel Services	$405,221	$377,353	$442,533	$442,533	$573,913	**+$131,380**	**+29.7%**
Police	001-07-521-1-2100	FICA Tax Expense	Personnel Services	$167,050	$175,565	$224,994	$224,994	$232,009	**+$7,015**	**+3.1%**
Police	001-07-521-1-2101	FICA Tax VOCA Expense	Personnel Services	$549	$0	$3,529	$3,529	$2,647	**($882)**	-25.0%
Police	001-07-521-1-2102	FICA Tax VOCA Match Expense	Personnel Services	$413	$0	$0	$0	$882	**+$882**	
Police	001-07-521-1-2300	Health and Life Insurance	Personnel Services	$479,509	$502,845	$552,639	$552,639	$588,684	**+$36,045**	**+6.5%**
Police	001-07-521-1-1300	Other Salaries & Wages	Personnel Services	$0	$0	$38,850	$38,850	$0	**($38,850)**	-100.0%
Police	001-07-521-1-1400	Overtime	Personnel Services	$123,363	$206,163	$200,000	$200,000	$199,192	**($808)**	-0.4%
Police	001-07-521-1-2201	Pension-Police Benefit	Personnel Services	$384,007	$366,904	$544,321	$544,321	$770,815	**+$226,494**	**+41.6%**
Police	001-07-521-1-1200	Regular Salaries	Personnel Services	$1,522,588	$1,540,105	$1,982,075	$1,982,075	$2,206,331	**+$224,256**	**+11.3%**
Police	001-07-521-1-2200	Retirement-Clerical Benefit	Personnel Services	$65,564	$69,986	$100,085	$100,085	$57,746	**($42,339)**	-42.3%
Police	001-07-521-1-2202	Retirement-VOCA Clerical Benefit	Personnel Services	$4,103	$0	$0	$0	$8,927	**+$8,927**	

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Police	001-07-521-1-2203	Retirement-VOCA Match Benefit	Personnel Services	$1,339	$0	$0	$0	$2,976	**+$2,976**	
Police	001-07-521-1-2500	Unemployment Comp	Personnel Services	$0	$30	$0	$0	$0	$0	
Police	001-07-521-1-1101	VOCA Match Exec Salaries	Personnel Services	$6,862	$0	$0	$0	$11,533	**+$11,533**	
Police	001-07-521-1-1221	VOCA Salaries	Personnel Services	$13,698	$0	$46,137	$46,137	$34,599	**($11,538)**	-25.0%
Police	001-07-521-1-2401	Workers Comp VOCA	Personnel Services	$34	$0	$0	$0	$1,114	**+$1,114**	
Police	001-07-521-1-2601	Workers Comp VOCA Contra	Personnel Services	($34)	$0	$0	$0	$0	$0	
Police	001-07-521-1-2402	Workers Comp VOCA Match	Personnel Services	$187	$0	$0	$0	$371	**+$371**	
Police	001-07-521-1-2602	Workers Comp VOCA Match Contra	Personnel Services	($187)	$0	$0	$0	$0	$0	
Police	001-07-521-3-4030	(no description in the COA - needs one)	Operating	($45)	$0	$0	$0	$0	$0	
Police	001-07-521-3-4380	Animal Control	Operating	$146	$10,000	$3,000	$1,000	$2,000	**($1,000)**	-33.3%
Police	001-07-521-3-4610	Building Maintenance	Operating	$28,590	$29,078	$30,000	$30,000	$20,000	**($10,000)**	-33.3%
Police	001-07-521-3-4100	Communications Services	Operating	$35,563	$30,887	$36,520	$36,520	$36,520	$0	**+0.0%**
Police	001-07-521-3-3500	Confidential Informants - I&E Vidence	Operating	$855	$479	$6,000	$6,000	$6,000	$0	**+0.0%**
Police	001-07-521-3-4330	Credit Card Fees	Operating	$0	$0	$500	$500	$500	$0	**+0.0%**
Police	001-07-521-3-4320	Electricity	Operating	$13,092	$11,018	$11,500	$11,500	$11,500	$0	**+0.0%**
Police	001-07-521-3-4620	Equipment Maintenance	Operating	$8,207	$8,180	$8,500	$8,500	$8,500	$0	**+0.0%**
Police	001-07-521-3-5282	Evidence Fund Expense	Operating	$0	$7,919	$0	$0	$0	$0	
Police	001-07-521-3-5000	Fines & Fees	Operating	$122	$324	$200	$400	$200	$0	**+0.0%**
Police	001-07-521-3-5210	Gas and Lubricants	Operating	$129,945	$122,949	$140,000	$140,000	$145,000	**+$5,000**	**+3.6%**
Police	001-07-521-3-4510	Insurance Claims Reimbursable	Operating	$58,973	$34,420	$35,000	$35,000	$35,000	$0	**+0.0%**
Police	001-07-521-3-5230	Janitorial Supplies	Operating	$1,989	$1,756	$2,000	$2,000	$2,000	$0	**+0.0%**
Police	001-07-521-3-4390	K-9 Care	Operating	$3,451	$4,030	$4,400	$6,400	$5,400	**+$1,000**	**+22.7%**
Police	001-07-521-3-4500	Liability, Auto, Property Insurance	Operating	$0	$2,731	$0	$0	$0	$0	
Police	001-07-521-3-5400	Memberships, Subscriptions, Dues	Operating	$935	$1,335	$1,725	$2,025	$2,725	**+$1,000**	**+58.0%**
Police	001-07-521-3-5100	Office Supplies	Operating	$1,495	$934	$1,500	$1,500	$1,500	$0	**+0.0%**
Police	001-07-521-3-5280	Operating Supplies	Operating	$26,388	$64,474	$43,400	$40,000	$32,970	**($10,430)**	-24.0%
Police	001-07-521-3-4200	Outgoing Postage/Freight	Operating	$760	$682	$1,450	$1,450	$1,250	**($200)**	-13.8%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Police	001-07-521-3-4950	Police Athletic League	Operating	$15,000	$15,000	$20,000	$20,000	$20,000	$0	+0.0%
Police	001-07-521-3-3120	Pre-Employment Expense	Operating	$4,693	$3,489	$4,000	$6,300	$4,000	$0	+0.0%
Police	001-07-521-3-4700	Printing and Binding	Operating	$3,151	$2,456	$2,165	$2,165	$2,165	$0	+0.0%
Police	001-07-521-3-3100	Professional Services	Operating	$77,212	$119,380	$135,000	$135,000	$156,779	+$21,779	+16.1%
Police	001-07-521-3-5270	Public Safety Scholarship Police	Operating	$0	$0	$20,000	$7,910	$10,000	($10,000)	-50.0%
Police	001-07-521-3-4650	Range Maintenance	Operating	$992	$951	$1,000	$1,000	$500	($500)	-50.0%
Police	001-07-521-3-4400	Rentals and Leases	Operating	$4,906	$5,043	$6,200	$6,200	$6,200	$0	+0.0%
Police	001-07-521-3-4020	Schooling, Conference, Etc	Operating	$23,016	$13,839	$19,000	$26,650	$22,000	+$3,000	+15.8%
Police	001-07-521-3-5281	Special Police Trust Expense	Operating	$9,988	$7,504	$10,000	$10,000	$0	($10,000)	-100.0%
Police	001-07-521-3-4680	Storm Cleanup/Repair	Operating	$0	$1,319	$0	$0	$0	$0	
Police	001-07-521-3-5260	Uniforms	Operating	$18,406	$12,629	$19,050	$19,050	$19,050	$0	+0.0%
Police	001-07-521-3-4630	Vehicle Maintenance	Operating	$47,604	$58,068	$59,000	$59,000	$59,000	$0	+0.0%
Police	001-07-521-6-6400	Capital Outlay	Capital Outlay	$215,496	$119,441	$346,696	$346,696	$167,353	($179,343)	-51.7%
Police	001-07-521-6-6401	Vehicle Purchases	Capital Outlay	$504,516	$349,513	$100,000	$100,000	$0	($100,000)	-100.0%
Police	001-07-521-8-8531	2023 JAGC	Capital / Grants	$20,597	$0	$22,740	$22,740	$22,740	$0	+0.0%
Police	001-07-521-8-8541	2024 JAG C 6N204	Capital / Grants	$0	$22,310	$0	$0	$0	$0	
Police	001-07-521-8-8540	2024 JAG D 6N045 Street Crimes Unit Technology Grant	Capital / Grants	$0	$5,926	$0	$0	$0	$0	
Police	001-07-521-8-8370	Bullet Proof Grant	Capital / Grants	$4,154	$683	$4,388	$4,388	$4,388	$0	+0.0%
Police	001-07-521-8-8320	Bullet Proof Grant - 50% City	Capital / Grants	$4,154	$683	$4,388	$4,388	$4,388	$0	+0.0%
Police	001-07-521-8-8532	FDLE Grant Police Cars	Capital / Grants	$0	$250,000	$0	$0	$0	$0	
Police	001-07-521-8-8516	Rural Violent Crime Reduction 15PBJA-21-GK-03942	Capital / Grants	$15,000	$0	$0	$0	$0	$0	
Police	001-07-521-8-8517	Safe Grant Equipment	Capital / Grants	$41,816	$0	$0	$0	$0	$0	
Police	001-07-517-7-7208	Interest - Ameris Loan #281 2024 Police Cars	Debt Service	$12,771	$22,006	$17,327	$17,453	$12,315	($5,012)	-28.9%
Police	001-07-517-7-7201	Interest-2019 BB&T Police Vehicles	Debt Service	$1,164	$0	$0	$0	$0	$0	
Police	001-07-517-7-7206	Interest-2020 Police Cars TD Equipment	Debt Service	$2,867	$961	$0	$0	$0	$0	
Police	001-07-517-7-7209	Interest-2025 Bank Loan Police Vehicle	Debt Service	$0	$0	$25,143	$25,143	$18,301	($6,842)	-27.2%
Police	001-07-517-7-7207	Interest-BB&T Police Vehicle 2021	Debt Service	$2,405	$1,448	$485	$485	$0	($485)	-100.0%
Police	001-07-517-7-7107	Lease-Police Cars	Debt Service	$84,000	$84,000	$85,000	$85,000	$0	($85,000)	-100.0%
Police	001-07-517-7-7108	Principal- Ameris Loan #281 2024 Police Cars	Debt Service	$40,878	$85,290	$89,970	$89,844	$94,982	+$5,012	+5.6%
Police	001-07-517-7-7101	Principal-2019 BB&T Police Vehicles	Debt Service	$57,070	$0	$0	$0	$0	$0	
Police	001-07-517-7-7106	Principal-2020 Police Cars TD Equipment	Debt Service	$103,764	$105,653	$0	$0	$0	$0	

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Police	001-07-517-7-7109	Principal-2025 Bank Loan Police Vehicle	Debt Service	$0	$0	$64,480	$64,480	$88,466	**+$23,986**	**+37.2%**
Total, expenditure				**$5,000,028**	**$5,094,674**	**$5,794,531**	**$5,789,491**	**$5,967,988**	**+$173,457**	**+3.0%**

SECTION E Authorized positions by fund, and the reduction in force

FUND	DIVISION	POSITION	STATUS	FTE	AMOUNT
General Fund	Police	Animal Control Operator	Vacant	1.0	$61,531
Reduction in force				**1.0**	**$61,531**

DIVISION	POSITION	NAME	STATUS	FTE	COST
General Fund				**46.5**	**$4,842,784**
Police	Admin Assistant To Police Chief/Accreditation	Warman, Meghan	Filled	1.0	$145,385
Police	Animal Control Operator	TBD	Vacant	1.0	$61,531
Police	Assistant Police Chief	Newcomb, George	Filled	1.0	$194,391
Police	Maintenance Specialist	Conyers, Bobby	Filled	0.5	$31,903
Police	Police Admin Clerk	Armento, Debra	Filled	1.0	$79,972
Police	Police Admin Clerk	Knox, Sandra	Filled	1.0	$67,287
Police	Police Captain	Forsythe, Bradley	Filled	1.0	$204,225
Police	Police Captain	Williams, Tobby	Filled	1.0	$194,074
Police	Police Chief	Shaw, Jason	Filled	1.0	$251,802
Police	Police Crime Analyst	Blevins, Catherine	Filled	1.0	$88,683
Police	Police Detectives	Hale, Juston	Filled	1.0	$127,600
Police	Police Detectives	Hinton, Jacob	Filled	1.0	$101,650
Police	Police Detectives	Johnson, Thomas	Filled	1.0	$89,073
Police	Police Evidence Custodian	Lassiter, Mike	Filled	1.0	$54,798
Police	Police Lieutenant	Cassidy, Ashton	Filled	1.0	$163,543
Police	Police Lieutenant	Johnson, Demetrious	Filled	1.0	$133,050
Police	Police Lieutenant	Lazo, David	Filled	1.0	$154,858
Police	Police Lieutenant	Lee, Colten	Filled	1.0	$166,866
Police	Police Patrol Sergeant	Lowe, Dean	Filled	1.0	$102,974
Police	Police Patrol Sergeant	Scott, Matthew	Filled	1.0	$96,400
Police	Police Patrol Sergeant	Snyder, Blaine	Filled	1.0	$128,589
Police	Police Patrol Sergeant	Williams, Shelton	Filled	1.0	$117,058
Police	Police Service Aid	Smith, Bryan	Filled	1.0	$59,239

DIVISION	POSITION	NAME	STATUS	FTE	COST
Police	Police Uniformed Officer	Adams, Paul	Filled	1.0	$68,906
Police	Police Uniformed Officer	Anderson, Sean	Filled	1.0	$98,059
Police	Police Uniformed Officer	Bowers, Bryan	Filled	1.0	$104,193
Police	Police Uniformed Officer	Burger, Alisha	Filled	1.0	$94,812
Police	Police Uniformed Officer	Campbell, Ambrosia	Filled	1.0	$70,667
Police	Police Uniformed Officer	Dao, Duy	Filled	1.0	$82,135
Police	Police Uniformed Officer	Dickerson, Matthew	Filled	1.0	$91,624
Police	Police Uniformed Officer	Dunlap, Thurston	Filled	1.0	$96,572
Police	Police Uniformed Officer	Gagliardo, Louis	Filled	1.0	$107,611
Police	Police Uniformed Officer	Gentry, Erica	Filled	1.0	$92,648
Police	Police Uniformed Officer	Harrell, Anthony	Filled	1.0	$68,437
Police	Police Uniformed Officer	Hornsby, Brandon	Filled	1.0	$103,944
Police	Police Uniformed Officer	Jalloh, Usman	Filled	1.0	$63,082
Police	Police Uniformed Officer	Keith, Matthew	Filled	1.0	$98,559
Police	Police Uniformed Officer	Larrivee-Grant, Christina	Filled	1.0	$116,887
Police	Police Uniformed Officer	Lynn, Melanie	Filled	1.0	$76,189
Police	Police Uniformed Officer	Mizell, Hailey	Filled	1.0	$70,136
Police	Police Uniformed Officer	Poole, K'Darious	Filled	1.0	$75,632
Police	Police Uniformed Officer	Roberts, Ean	Filled	1.0	$71,131
Police	Police Uniformed Officer	Sharon, Uriah	Filled	1.0	$91,624
Police	Police Uniformed Officer	Thomas Jr, Christopher	Filled	1.0	$73,499
Police	Police Uniformed Officer	Vazquez-gago, Loztris	Filled	1.0	$73,524
Police	Police Uniformed Officer	Vosloo, Johannes	Filled	1.0	$67,119
Police	Police Victims Advocate	Wright, Kathy	Filled	1.0	$70,843
Total, Police				**46.5**	**$4,842,784**

Public Works

FY 2027 expenditure $28,849,008 · 71.0 FTE

SECTION A Reductions and fiscal impact

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2026 ADOPTED	FY 2027 CM REC	IMPACT	SOURCE
Parks	001-15-572-6-6310	Park Improvement Expense	Capital Outlay	$515,000	$375,173	**($139,827)**	Ten percent decrement
Streets	001-09-541-6-6431	Paving Road Renovations	Capital Outlay	$685,525	$385,525	**($300,000)**	Ten percent decrement
Streets	001-09-541-6-6401	Vehicle Purchase	Capital Outlay	$45,000	$0	**($45,000)**	Ten percent decrement
Streets	001-09-541-3-4610	Building Maintenance	Operating	$3,384	$10,000	**+$6,616**	July 14 department request
Cemetery	001-14-569-6-6450	Capital Improvements	Capital Outlay	$15,000	$495,000	**+$480,000**	July 14 department request
Streets	001-09-541-6-6400	Capital Outlay	Capital Outlay	$15,000	$250,000	**+$235,000**	July 14 department request
Streets	001-09-541-3-4320	Electricity	Operating	$200,000	$225,000	**+$25,000**	July 14 department request
Facilities Maintenance	001-23-519-3-5210	Gas and Lubricants	Operating	$4,500	$6,500	**+$2,000**	July 14 department request
Streets	001-09-541-3-5210	Gas and Lubricants	Operating	$30,000	$35,000	**+$5,000**	July 14 department request
Cemetery	001-14-569-3-4650	Grounds Maintenance	Operating	$65,000	$85,000	**+$20,000**	July 14 department request
Streets	001-09-541-3-3120	Pre-Employment Expense	Operating	$455	$1,400	**+$945**	July 14 department request
Streets	001-09-541-3-3460	Railroad Signal Maintenance	Operating	$9,880	$15,000	**+$5,120**	July 14 department request
Streets	001-09-541-3-4660	Traffic Light Repair	Operating	$51,567	$70,000	**+$18,433**	July 14 department request
Cemetery	001-14-569-3-4610	Building Maintenance	Operating	$15,000	$10,000	**($5,000)**	City Manager decision
Facilities Maintenance	001-23-519-6-6400	Capital Outlay	Capital Outlay	$25,000	$15,000	**($10,000)**	City Manager decision
Cemetery	001-14-569-3-5270	Chemicals & Fertilizer	Operating	$1,000	$0	**($1,000)**	City Manager decision
Facilities Maintenance	001-23-519-3-4100	Communications Services	Operating	$1,800	$1,000	**($800)**	City Manager decision
Streets	001-09-541-3-4100	Communications Services	Operating	$3,744	$3,000	**($744)**	City Manager decision
Facilities Maintenance	001-23-519-3-4620	Equipment Maintenance	Operating	$1,500	$500	**($1,000)**	City Manager decision
Streets	001-09-541-3-4620	Equipment Maintenance	Operating	$40,000	$30,000	**($10,000)**	City Manager decision
Streets	001-09-541-3-5000	Fines & Fees	Operating	$2,000	$1,000	**($1,000)**	City Manager decision

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2026 ADOPTED	FY 2027 CM REC	IMPACT	SOURCE
Streets	001-09-541-3-4510	Insurance Claims Reimbursable	Operating	$15,000	$10,000	($5,000)	City Manager decision
Streets	001-09-541-3-5330	Paving Road Repairs	Operating	$80,000	$75,000	($5,000)	City Manager decision
Cemetery	001-14-569-3-3100	Professional Services	Operating	$6,500	$2,500	($4,000)	City Manager decision
Facilities Maintenance	001-23-519-3-3100	Professional Services	Operating	$10,000	$5,000	($5,000)	City Manager decision
Streets	001-09-541-3-3100	Professional Services	Operating	$33,210	$10,000	($23,210)	City Manager decision
Streets	001-09-541-3-4400	Rentals & Leases	Operating	$8,000	$5,000	($3,000)	City Manager decision
Facilities Maintenance	001-23-519-3-4400	Rentals and Leases	Operating	$1,600	$1,000	($600)	City Manager decision
Facilities Maintenance	001-23-519-3-4020	Schooling, Conference, Etc	Operating	$5,000	$1,000	($4,000)	City Manager decision
Streets	001-09-541-3-4020	Schooling, Conference, Etc	Operating	$6,240	$4,000	($2,240)	City Manager decision
Cemetery	001-14-569-3-5250	Small Tools	Operating	$500	$0	($500)	City Manager decision
Streets	001-09-541-3-5250	Small Tools	Operating	$8,000	$4,000	($4,000)	City Manager decision
Streets	001-09-541-3-4670	Stormwater Maintenance	Operating	$57,200	$50,000	($7,200)	City Manager decision
Streets	001-09-541-3-4661	Street Light Repair	Operating	$15,000	$10,000	($5,000)	City Manager decision
Streets	001-09-541-3-4662	Street Signs	Operating	$40,000	$20,000	($20,000)	City Manager decision
Cemetery	001-14-569-3-3440	Tree Removal	Operating	$20,000	$10,000	($10,000)	City Manager decision
Streets	001-09-541-3-3440	Tree Removal	Operating	$35,145	$35,000	($145)	City Manager decision
Facilities Maintenance	001-23-519-3-5260	Uniforms	Operating	$2,500	$1,500	($1,000)	City Manager decision
Streets	001-09-541-3-5260	Uniforms	Operating	$3,640	$3,500	($140)	City Manager decision
Streets	001-09-517-7-7233	Interest - Ameris Loan #281 Lift and Trailer Loan	Debt Service	$6,930	$4,925	($2,005)	Debt service schedule
Facilities Maintenance	001-23-517-7-7201	Interest Public Works Building	Debt Service	$21,966	$19,605	($2,361)	Debt service schedule
Parks	001-15-517-7-7201	Interest Public Works Building	Debt Service	$21,966	$19,605	($2,361)	Debt service schedule
Streets	001-09-517-7-7234	Interest Public Works Building	Debt Service	$0	$19,605	+$19,605	Debt service schedule
Streets	001-09-517-7-7232	Interest-N TIF Road Reconstr	Debt Service	$8,083	$7,609	($474)	Debt service schedule
Facilities Maintenance	001-23-517-7-7101	Principal Public Works Building	Debt Service	$12,788	$14,317	+$1,529	Debt service schedule
Parks	001-15-517-7-7101	Principal Public Works Building	Debt Service	$12,788	$14,317	+$1,529	Debt service schedule
Streets	001-09-517-7-7134	Principal Public Works Building	Debt Service	$0	$14,317	+$14,317	Debt service schedule
Streets	001-09-517-7-7133	Principal- Ameris Loan #281 Lift and Trailer Loan	Debt Service	$35,983	$37,988	+$2,005	Debt service schedule
Streets	001-09-517-7-7132	Principal-N TIF Road Reconstr	Debt Service	$12,802	$13,268	+$466	Debt service schedule

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2026 ADOPTED	FY 2027 CM REC	IMPACT	SOURCE
Facilities Maintenance	001-23-519-1-1100	Executive Salaries	Personnel Services	$134,180	$166,945	**+$32,765**	Personnel reduction
Streets	001-09-541-1-1100	Executive Salaries	Personnel Services	$67,704	$65,803	**($1,901)**	Personnel reduction
Facilities Maintenance	001-23-519-1-2100	FICA Tax Expense	Personnel Services	$20,136	$22,438	**+$2,302**	Personnel reduction
Parks	001-15-572-1-2100	FICA Tax Expense	Personnel Services	$9,015	$4,930	**($4,085)**	Personnel reduction
Streets	001-09-541-1-2100	FICA Tax Expense	Personnel Services	$23,751	$29,208	**+$5,457**	Personnel reduction
Facilities Maintenance	001-23-519-1-2300	Health and Life Insurance	Personnel Services	$48,694	$60,065	**+$11,371**	Personnel reduction
Parks	001-15-572-1-2300	Health and Life Insurance	Personnel Services	$21,800	$15,589	**($6,211)**	Personnel reduction
Streets	001-09-541-1-2300	Health and Life Insurance	Personnel Services	$57,437	$55,561	**($1,876)**	Personnel reduction
Facilities Maintenance	001-23-519-1-1400	Overtime	Personnel Services	$7,000	$6,972	**($28)**	Personnel reduction
Parks	001-15-572-1-1400	Overtime	Personnel Services	$7,000	$6,972	**($28)**	Personnel reduction
Streets	001-09-541-1-1400	Overtime	Personnel Services	$20,000	$19,919	**($81)**	Personnel reduction
Facilities Maintenance	001-23-519-1-1200	Regular Salaries	Personnel Services	$122,031	$126,365	**+$4,334**	Personnel reduction
Parks	001-15-572-1-1200	Regular Salaries	Personnel Services	$110,838	$64,438	**($46,400)**	Personnel reduction
Streets	001-09-541-1-1200	Regular Salaries	Personnel Services	$222,768	$316,003	**+$93,235**	Personnel reduction
Facilities Maintenance	001-23-519-1-2200	Retirement Expense	Personnel Services	$72,646	$75,674	**+$3,028**	Personnel reduction
Parks	001-15-572-1-2200	Retirement Expense	Personnel Services	$32,523	$16,625	**($15,898)**	Personnel reduction
Streets	001-09-541-1-2200	Retirement Expense	Personnel Services	$85,690	$98,506	**+$12,816**	Personnel reduction
Total, 66 movements						**+$304,758**	

SECTION B Budget summary

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Personnel Services	$4,722,693	$4,430,099	$5,471,641	$5,470,180	$5,852,683	**+$381,042**	**+7.0%**

CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Operating	$5,526,237	$3,477,141	$4,314,190	$4,622,651	$4,333,918	**+$19,728**	**+0.5%**
Capital Outlay	($61,557)	$3,731,870	$8,774,508	$8,399,642	$7,709,270	**($1,065,238)**	-12.1%
Capital / Grants	$0	$867,011	$9,049,443	$9,049,443	$8,970,000	**($79,443)**	-0.9%
Debt Service	$242,901	$1,080,003	$1,755,106	$1,755,106	$1,595,279	**($159,827)**	-9.1%
Transfers / Reserves	$413,036	$443,496	$1,078,862	$1,011,802	$387,858	**($691,004)**	-64.0%
Total expenditure	**$10,843,310**	**$14,029,620**	**$30,443,750**	**$30,308,824**	**$28,849,008**	**($1,594,742)**	**-5.2%**
Total revenue	**$17,137,949**	**$13,377,829**	**$31,845,179**	**$31,856,752**	**$23,424,866**	**($8,420,313)**	**-26.4%**

SECTION C Revenue detail by fund

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
General Fund				**$88,634**	**$114,320**	**$86,290**	**$86,290**	**$86,290**	**$0**	**+0.0%**
	001-00-331-2-6323	2024 JAG D 6N045 Street Crimes Unit Technology Grant	Intergovernmental	$0	$22,310	$0	$0	$0	$0	
	001-00-364-0-1000	Cemetery Lots	Miscellaneous	$45,900	$45,500	$48,000	$48,000	$48,000	$0	**+0.0%**
	001-00-364-0-1010	Cemetery Lots Restricted	Miscellaneous	$21,891	$23,500	$24,900	$24,900	$24,900	$0	**+0.0%**
	001-00-343-8-1000	Cemetery Services	Charges for Services	$20,843	$23,010	$13,390	$13,390	$13,390	$0	**+0.0%**
Sanitation Fund				**$3,629,500**	**$3,035,493**	**$4,135,597**	**$4,147,171**	**$3,775,240**	**($360,357)**	**-8.7%**
	043-00-302-0-0000	Cash Balance Forward	Fund Balance / Other	$0	$0	$360,357	$360,357	$0	**($360,357)**	-100.0%
	043-00-343-4-1500	Container Usage Fees	Charges for Services	$4,905	$4,615	$3,790	$3,790	$3,790	$0	**+0.0%**
	043-00-382-0-1000	Contribution from General Fund	Other Sources / Transfers	$39,102	$52,223	$68,690	$68,690	$68,690	$0	**+0.0%**
	043-00-382-0-2000	Contributions from Utilities	Other Sources / Transfers	$37,240	$49,737	$65,419	$65,419	$65,419	$0	**+0.0%**
	043-00-343-4-2500	Dumpster Drop Off Fee	Charges for Services	$26,495	$22,721	$16,689	$16,689	$16,689	$0	**+0.0%**
	043-00-369-9-1001	E-Payables Revenue Share	Miscellaneous	$570	$581	$627	$627	$627	$0	**+0.0%**
	043-00-343-4-4150	Extra Garbage	Charges for Services	$44,958	$11,451	$12,319	$12,319	$12,319	$0	**+0.0%**
	043-00-343-4-1000	Garbage Fees-Residential	Charges for Services	$3,458,496	$2,880,284	$3,571,715	$3,571,715	$3,571,715	$0	**+0.0%**
	043-00-369-9-3000	Insurance Claims - Sanitation	Miscellaneous	$0	$0	$0	$11,574	$0	$0	
	043-00-369-9-1000	Miscellaneous Revenue	Miscellaneous	$470	$0	$6,163	$6,163	$6,163	$0	**+0.0%**
	043-00-343-4-1040	Penalties-Sanitation	Charges for Services	$17,264	$13,881	$20,460	$20,460	$20,460	$0	**+0.0%**
	043-00-364-0-4900	Surplus Equipment-Sanitation	Miscellaneous	$0	$0	$9,368	$9,368	$9,368	$0	**+0.0%**
Utilities Fund				**$13,419,815**	**$10,228,016**	**$27,623,292**	**$27,623,291**	**$19,563,336**	**($8,059,956)**	**-29.2%**
	041-00-343-6-2000	Broken Meters/Locks	Charges for Services	$760	$930	$2,690	$2,690	$2,690	$0	**+0.0%**

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
	041-00-301-0-0100	Cash Balance Foward	Fund Balance / Other	$0	$433,558	$4,022,639	$4,022,639	$0	($4,022,639)	-100.0%
	041-00-389-3-5010	CDBG MIT Sanitary Wastewater Resiliency	Other Sources / Transfers	$11,246	$178,618	$198,859	$198,859	$198,859	$0	+0.0%
	041-00-362-0-1000	Communication Tower Lease	Miscellaneous	$22,324	$22,993	$29,810	$29,810	$29,810	$0	+0.0%
	041-00-334-3-5000	DEO Lift Station 16 Expansion D0207	Intergovernmental	$0	$20,459	$329,443	$329,443	$329,443	$0	+0.0%
	041-00-369-9-1001	E-Payables Revenue Share	Miscellaneous	$1,073	$1,092	$895	$895	$895	$0	+0.0%
	041-00-389-6-3000	FDEP LPA0354 Sewer Main and Manhole Lining	Other Sources / Transfers	$309,421	$459,219	$2,000,000	$2,000,000	$2,000,000	$0	+0.0%
	041-00-389-6-3100	FDEP Potable Water State Northeast Northwest	Other Sources / Transfers	$0	$5,792	$5,000,000	$5,000,000	$5,000,000	$0	+0.0%
	041-00-389-6-3200	FDEP Sewer Lining State	Other Sources / Transfers	$0	$0	$1,000,000	$1,000,000	$1,000,000	$0	+0.0%
	041-00-389-5-2000	Federal CDBG DEO Madison to 11th	Other Sources / Transfers	$36,000	$507	$714,000	$714,000	$714,000	$0	+0.0%
	041-00-389-5-3920	Federal DEO RIF St. Johns Ave Moseley to RR	Other Sources / Transfers	$448,484	$322,716	$0	$0	$0	$0	
	041-00-389-2-8107	FEMA HMGP 4283-66 Lift Station Grant	Other Sources / Transfers	$15,789	$0	$0	$0	$0	$0	
	041-00-301-1-7000	FRUFC Rebate-Cap Projects Only	Fund Balance / Other	$0	$0	$8,095	$8,095	$0	($8,095)	-100.0%
	041-00-389-5-2100	HMGP Sanitary Sewe Smart Sensor	Other Sources / Transfers	$0	$0	$103,000	$103,000	$103,000	$0	+0.0%
	041-00-361-1-1100	Interest DW 540250	Miscellaneous	$69	$324	$106	$106	$0	($106)	-100.0%
	041-00-361-1-1000	Interest-Series 98 Sinking FD	Miscellaneous	$5,267	$2,984	$868	$868	$0	($868)	-100.0%
	041-00-369-9-1000	Other Revenue	Miscellaneous	$8,271	$63	$8,366	$8,365	$8,366	$0	+0.0%
	041-00-343-6-1040	Penalties	Charges for Services	$71,212	$59,035	$79,237	$79,237	$79,237	$0	+0.0%
	041-00-343-6-3020	Septic Dumping (WWTP)	Charges for Services	$216,446	$168,465	$223,047	$223,047	$223,047	$0	+0.0%
	041-00-389-7-1009	SJRWMD #35891 Madison to 11th	Other Sources / Transfers	$108,766	$391,124	$694,000	$694,000	$0	($694,000)	-100.0%
	041-00-384-0-1002	SRF 2019 Matching Proceeds Dw5	Other Sources / Transfers	$1	$0	$0	$0	$0	$0	
	041-00-384-0-1005	SRF 54022 Downtown Potable	Other Sources / Transfers	$64,292	$0	$0	$0	$0	$0	
	041-00-384-0-1004	SRF DW54025 PROCEEDS Carbon Fi	Other Sources / Transfers	$0	$0	$1,312,368	$1,312,368	$500,000	($812,368)	-61.9%
	041-00-364-0-4900	Surplus Equipment-Water	Miscellaneous	$0	$0	$8,252	$8,252	$8,252	$0	+0.0%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
	041-00-362-0-1005	Tater Farms Land Lease	Miscellaneous	$24,750	$24,750	$34,042	$34,042	$34,042	$0	**+0.0%**
	041-00-381-0-3000	Transfer From Central TIF-Potable Line Replacement	Other Sources / Transfers	$0	($2)	$100,000	$100,000	$0	**($100,000)**	-100.0%
	041-00-381-0-3100	Transfer From South TIF-Potable Line Replacement	Other Sources / Transfers	$0	$0	$30,000	$30,000	$0	**($30,000)**	-100.0%
	041-00-301-1-0000	Utility Capital Replacement Ba	Fund Balance / Other	$0	$0	$2,158,440	$2,158,440	$0	**($2,158,440)**	-100.0%
	041-00-301-0-0102	Wastewater Impact Fees Balance Forward	Fund Balance / Other	$0	$0	$156,217	$156,217	$0	**($156,217)**	-100.0%
	041-00-343-6-5000	Wastewater Impact Fees-New Construction	Charges for Services	$68,748	$59,692	$272,430	$272,430	$272,430	$0	**+0.0%**
	041-00-343-6-3000	Wastewater Service Revenue	Charges for Services	$3,926,932	$3,276,787	$3,970,620	$3,970,620	$3,970,620	$0	**+0.0%**
	041-00-343-6-3010	Wastewater Taps/Renewals	Charges for Services	$29,457	$20,000	$52,494	$52,494	$52,494	$0	**+0.0%**
	041-00-343-6-4000	Water Impact Fees	Charges for Services	$49,009	$61,260	$258,866	$258,866	$258,866	$0	**+0.0%**
	041-00-301-0-0101	Water Impact Fees Balance Forward	Fund Balance / Other	$0	$0	$77,223	$77,223	$0	**($77,223)**	-100.0%
	041-00-343-6-1000	Water Sales	Charges for Services	$4,384,723	$3,652,355	$4,481,074	$4,481,074	$4,481,074	$0	**+0.0%**
	041-00-343-6-1010	Water Taps & Renewals	Charges for Services	$25,849	$19,500	$53,226	$53,226	$53,226	$0	**+0.0%**
	041-00-389-7-1008	WWTP Biosolids LPR0004 FDEP	Other Sources / Transfers	$3,590,926	$1,045,795	$242,985	$242,985	$242,985	$0	**+0.0%**
Total, revenue				**$17,137,949**	**$13,377,829**	**$31,845,179**	**$31,856,752**	**$23,424,866**	**($8,420,313)**	**-26.4%**

SECTION D Expenditure detail by fund, line item

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
General Fund				**$2,133,598**	**$2,205,774**	**$4,414,725**	**$4,388,225**	**$4,719,483**	**+$304,758**	**+6.9%**
Facilities Maintenance	001-23-519-1-1210	Accrued Salaries	Personnel Services	($3,230)	$0	$0	$0	$0	$0	
Facilities Maintenance	001-23-519-1-1100	Executive Salaries	Personnel Services	$112,080	$112,960	$134,180	$134,180	$166,945	**+$32,765**	**+24.4%**
Facilities Maintenance	001-23-519-1-2100	FICA Tax Expense	Personnel Services	$15,251	$15,323	$20,136	$20,136	$22,438	**+$2,302**	**+11.4%**
Facilities Maintenance	001-23-519-1-2300	Health and Life Insurance	Personnel Services	$25,718	$42,855	$48,694	$48,694	$60,065	**+$11,371**	**+23.4%**
Facilities Maintenance	001-23-519-1-1400	Overtime	Personnel Services	$4,203	$9,633	$7,000	$7,000	$6,972	**($28)**	-0.4%
Facilities Maintenance	001-23-519-1-1200	Regular Salaries	Personnel Services	$88,232	$91,692	$122,031	$122,031	$126,365	**+$4,334**	**+3.6%**

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Facilities Maintenance	001-23-519-1-2200	Retirement Expense	Personnel Services	$62,370	$65,655	$72,646	$72,646	$75,674	**+$3,028**	**+4.2%**
Facilities Maintenance	001-23-519-1-2500	Unemployment Comp	Personnel Services	$2,113	$238	$0	$0	$0	$0	
Parks	001-15-572-1-1210	Accrued Salaries	Personnel Services	($1,110)	$0	$0	$0	$0	$0	
Parks	001-15-572-1-2100	FICA Tax Expense	Personnel Services	$4,322	$4,149	$9,015	$9,015	$4,930	**($4,085)**	-45.3%
Parks	001-15-572-1-2300	Health and Life Insurance	Personnel Services	$10,416	$3,092	$21,800	$21,800	$15,589	**($6,211)**	-28.5%
Parks	001-15-572-1-1400	Overtime	Personnel Services	$3,196	$2,144	$7,000	$7,000	$6,972	**($28)**	-0.4%
Parks	001-15-572-1-1200	Regular Salaries	Personnel Services	$54,655	$52,308	$110,838	$110,838	$64,438	**($46,400)**	-41.9%
Parks	001-15-572-1-2200	Retirement Expense	Personnel Services	$17,723	$16,514	$32,523	$32,523	$16,625	**($15,898)**	-48.9%
Streets	001-09-541-1-1210	Accrued Salaries	Personnel Services	($3,999)	$0	$0	$0	$0	$0	
Streets	001-09-541-1-1100	Executive Salaries	Personnel Services	$60,206	$53,994	$67,704	$67,704	$65,803	**($1,901)**	-2.8%
Streets	001-09-541-1-2100	FICA Tax Expense	Personnel Services	$18,154	$20,743	$23,751	$23,751	$29,208	**+$5,457**	**+23.0%**
Streets	001-09-541-1-2300	Health and Life Insurance	Personnel Services	$36,736	$44,806	$57,437	$57,437	$55,561	**($1,876)**	-3.3%
Streets	001-09-541-1-1400	Overtime	Personnel Services	$14,400	$14,655	$20,000	$20,000	$19,919	**($81)**	-0.4%
Streets	001-09-541-1-1200	Regular Salaries	Personnel Services	$168,670	$207,772	$222,768	$222,768	$316,003	**+$93,235**	**+41.9%**
Streets	001-09-541-1-2200	Retirement Expense	Personnel Services	$74,245	$82,795	$85,690	$85,690	$98,506	**+$12,816**	**+15.0%**
Cemetery	001-14-569-3-4610	Building Maintenance	Operating	$777	$3,875	$15,000	$15,000	$10,000	**($5,000)**	-33.3%
Cemetery	001-14-569-3-5270	Chemicals & Fertilizer	Operating	$0	$0	$1,000	$1,000	$0	**($1,000)**	-100.0%
Cemetery	001-14-569-3-4100	Communications Services	Operating	$2,294	$2,165	$2,300	$2,300	$2,300	$0	**+0.0%**
Cemetery	001-14-569-3-4330	Credit Card Fees	Operating	$188	$292	$500	$500	$500	$0	**+0.0%**
Cemetery	001-14-569-3-4320	Electricity	Operating	$4,411	$4,351	$4,160	$4,160	$4,160	$0	**+0.0%**
Cemetery	001-14-569-3-4650	Grounds Maintenance	Operating	$55,582	$50,900	$65,000	$65,000	$85,000	**+$20,000**	**+30.8%**
Cemetery	001-14-569-3-5230	Janitorial Supplies	Operating	$397	$125	$500	$500	$500	$0	**+0.0%**
Cemetery	001-14-569-3-5100	Office Supplies	Operating	$414	$111	$500	$500	$500	$0	**+0.0%**

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Cemetery	001-14-569-3-5280	Operating Supplies	Operating	$371	$1,868	$18,000	$18,000	$18,000	$0	**+0.0%**
Cemetery	001-14-569-3-3100	Professional Services	Operating	$6,855	$3,779	$6,500	$6,500	$2,500	**($4,000)**	-61.5%
Cemetery	001-14-569-3-5250	Small Tools	Operating	$0	$0	$500	$500	$0	**($500)**	-100.0%
Cemetery	001-14-569-3-3440	Tree Removal	Operating	$10,000	$2,700	$20,000	$20,000	$10,000	**($10,000)**	-50.0%
Facilities Maintenance	001-23-519-3-4610	Building Maintenance	Operating	$3,875	$7,694	$25,000	$25,000	$25,000	$0	**+0.0%**
Facilities Maintenance	001-23-519-3-4100	Communications Services	Operating	$1,023	$1,663	$1,800	$1,800	$1,000	**($800)**	-44.4%
Facilities Maintenance	001-23-519-3-4620	Equipment Maintenance	Operating	$737	$363	$1,500	$1,500	$500	**($1,000)**	-66.7%
Facilities Maintenance	001-23-519-3-5210	Gas and Lubricants	Operating	$3,885	$4,027	$4,500	$4,500	$6,500	**+$2,000**	**+44.4%**
Facilities Maintenance	001-23-519-3-5400	Memberships, Subscriptions, Dues	Operating	$0	$0	$500	$500	$500	$0	**+0.0%**
Facilities Maintenance	001-23-519-3-5100	Office Supplies	Operating	$219	$0	$1,000	$1,000	$1,000	$0	**+0.0%**
Facilities Maintenance	001-23-519-3-5280	Operating Supplies	Operating	$5,777	$6,065	$3,500	$3,500	$3,500	$0	**+0.0%**
Facilities Maintenance	001-23-519-3-3120	Pre-Employment Expense	Operating	$280	$309	$300	$300	$300	$0	**+0.0%**
Facilities Maintenance	001-23-519-3-3100	Professional Services	Operating	$5,653	$1,422	$10,000	$8,000	$5,000	**($5,000)**	-50.0%
Facilities Maintenance	001-23-519-3-4400	Rentals and Leases	Operating	$482	$490	$1,600	$1,600	$1,000	**($600)**	-37.5%
Facilities Maintenance	001-23-519-3-4020	Schooling, Conference, Etc	Operating	$341	$2,545	$5,000	$5,000	$1,000	**($4,000)**	-80.0%
Facilities Maintenance	001-23-519-3-5250	Small Tools	Operating	$4,204	$4,267	$3,500	$5,500	$3,500	$0	**+0.0%**
Facilities Maintenance	001-23-519-3-5260	Uniforms	Operating	$1,533	$1,523	$2,500	$2,500	$1,500	**($1,000)**	-40.0%
Facilities Maintenance	001-23-519-3-4630	Vehicle Maintenance	Operating	$2,621	$3,396	$5,500	$5,500	$5,500	$0	**+0.0%**
Parks	001-15-572-3-4610	Building Maintenance	Operating	$11	$477	$1,500	$1,500	$1,500	$0	**+0.0%**
Parks	001-15-572-3-5270	Chemicals & Fertilizer	Operating	$0	$0	$3,500	$3,500	$3,500	$0	**+0.0%**
Parks	001-15-572-3-4100	Communications Services	Operating	$1,139	$1,729	$1,529	$1,529	$1,529	$0	**+0.0%**
Parks	001-15-572-3-4662	Downtown Maintenance & Lighting	Operating	$1,841	$60	$10,400	$2,900	$10,400	$0	**+0.0%**

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Parks	001-15-572-3-4321	Downtown/Riverfront Electricity	Operating	$11,016	$10,647	$11,000	$11,000	$11,000	$0	**+0.0%**
Parks	001-15-572-3-4323	Electricity-Hank Bryan Park	Operating	$327	$1,013	$5,000	$5,000	$5,000	$0	**+0.0%**
Parks	001-15-572-3-4620	Equipment Maintenance	Operating	$3,040	$1,508	$8,500	$8,500	$8,500	$0	**+0.0%**
Parks	001-15-572-3-5210	Gas and Lubricants	Operating	$44	$0	$3,120	$3,120	$3,120	$0	**+0.0%**
Parks	001-15-572-3-5283	Inmate Operating Supplies	Operating	$2,973	$3,110	$3,120	$9,120	$3,120	$0	**+0.0%**
Parks	001-15-572-3-5230	Janitorial Supplies	Operating	$745	$905	$1,000	$1,000	$1,000	$0	**+0.0%**
Parks	001-15-572-3-4658	Maintenance - Riverfront	Operating	$47,714	$28,981	$73,000	$96,000	$73,000	$0	**+0.0%**
Parks	001-15-572-3-4660	Maintenance Booker Park Mobile Bathroom	Operating	$0	$0	$5,000	$5,000	$5,000	$0	**+0.0%**
Parks	001-15-572-3-4663	Maintenance-Bike Trail	Operating	$0	$0	$500	$500	$500	$0	**+0.0%**
Parks	001-15-572-3-4653	Maintenance-Booker Park	Operating	$10,209	$384	$10,000	$10,000	$10,000	$0	**+0.0%**
Parks	001-15-572-3-4659	Maintenance-Edgemoore & Husson Park	Operating	$0	$0	$3,500	$3,500	$3,500	$0	**+0.0%**
Parks	001-15-572-3-4654	Maintenance-Forrester Field	Operating	$335	$48	$6,500	$6,500	$6,500	$0	**+0.0%**
Parks	001-15-572-3-4651	Maintenance-Fred Green Park	Operating	$357	$43	$10,000	$10,000	$10,000	$0	**+0.0%**
Parks	001-15-572-3-4652	Maintenance-Hank Bryan Park	Operating	$10,594	$6,782	$8,500	$8,500	$8,500	$0	**+0.0%**
Parks	001-15-572-3-4657	Maintenance-Playground 12th & River	Operating	$1,800	$882	$6,500	$6,500	$6,500	$0	**+0.0%**
Parks	001-15-572-3-4655	Maintenance-Shaw Buck Recreation Area	Operating	$0	$3,877	$10,000	$20,000	$10,000	$0	**+0.0%**
Parks	001-15-572-3-4656	Maintenance-Westover Park	Operating	$685	$0	$6,240	$6,240	$6,240	$0	**+0.0%**
Parks	001-15-572-3-5400	Memberships, Subscriptions, Dues	Operating	$0	$0	$1,000	$1,000	$1,000	$0	**+0.0%**
Parks	001-15-572-3-4310	Natural Gas	Operating	$211	$179	$200	$200	$200	$0	**+0.0%**
Parks	001-15-572-3-5100	Office Supplies	Operating	$543	$750	$1,000	$4,000	$1,000	$0	**+0.0%**
Parks	001-15-572-3-5280	Operating Supplies	Operating	$14,616	$4,703	$10,400	$17,900	$10,400	$0	**+0.0%**
Parks	001-15-572-3-3120	Pre-Employment Expense	Operating	$299	$150	$1,123	$1,123	$1,123	$0	**+0.0%**
Parks	001-15-572-3-3100	Professional Services	Operating	$30,165	$5,703	$40,435	$1,435	$40,435	$0	**+0.0%**
Parks	001-15-572-3-4400	Rentals and Leases	Operating	$2,641	$0	$2,500	$2,500	$2,500	$0	**+0.0%**
Parks	001-15-572-3-5250	Small Tools	Operating	$591	$3,763	$10,218	$10,218	$10,218	$0	**+0.0%**
Parks	001-15-572-3-4680	Storm Cleanup/Repair	Operating	$0	$0	$10,000	$7,000	$10,000	$0	**+0.0%**
Parks	001-15-572-3-4020	Training, Schooling, Etc	Operating	$820	$125	$2,500	$2,500	$2,500	$0	**+0.0%**

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Parks	001-15-572-3-3440	Tree Removal	Operating	$0	$8,415	$16,380	$16,380	$16,380	$0	**+0.0%**
Parks	001-15-572-3-5260	Uniforms	Operating	$0	$0	$1,400	$1,400	$1,400	$0	**+0.0%**
Parks	001-15-572-3-4630	Vehicle Maintenance	Operating	$4,538	$534	$3,000	$3,000	$3,000	$0	**+0.0%**
Parks	001-15-572-3-4315	Water, Sewer, Trash	Operating	$0	$35	$0	$0	$0	$0	
Streets	001-09-541-3-4610	Building Maintenance	Operating	$19	$2,888	$3,384	$3,384	$10,000	**+$6,616**	**+195.5%**
Streets	001-09-541-3-5270	Chemicals and Fertilizers	Operating	$1,374	$46	$5,000	$5,000	$5,000	$0	**+0.0%**
Streets	001-09-541-3-4100	Communications Services	Operating	$3,592	$2,564	$3,744	$3,744	$3,000	**($744)**	-19.9%
Streets	001-09-541-3-4320	Electricity	Operating	$222,346	$204,214	$200,000	$200,000	$225,000	**+$25,000**	**+12.5%**
Streets	001-09-541-3-4620	Equipment Maintenance	Operating	$22,344	$26,188	$40,000	$32,000	$30,000	**($10,000)**	-25.0%
Streets	001-09-541-3-5000	Fines & Fees	Operating	$848	$797	$2,000	$2,000	$1,000	**($1,000)**	-50.0%
Streets	001-09-541-3-5210	Gas and Lubricants	Operating	$30,024	$25,013	$30,000	$30,000	$35,000	**+$5,000**	**+16.7%**
Streets	001-09-541-3-5283	Inmate Operating Supplies	Operating	$5,633	$8,502	$10,000	$15,000	$10,000	$0	**+0.0%**
Streets	001-09-541-3-4510	Insurance Claims Reimbursable	Operating	$0	$12,037	$15,000	$15,000	$10,000	**($5,000)**	-33.3%
Streets	001-09-541-3-5230	Janitorial Supplies	Operating	$1,111	$1,124	$1,500	$1,500	$1,500	$0	**+0.0%**
Streets	001-09-541-3-5400	Memberships, Subscriptions, Dues	Operating	$0	$418	$1,000	$1,000	$1,000	$0	**+0.0%**
Streets	001-09-541-3-5100	Office Supplies	Operating	$938	$738	$1,500	$1,500	$1,500	$0	**+0.0%**
Streets	001-09-541-3-5280	Operating Supplies	Operating	$19,050	$16,400	$20,000	$30,000	$20,000	$0	**+0.0%**
Streets	001-09-541-3-5330	Paving Road Repairs	Operating	$82,306	$43,936	$80,000	$80,000	$75,000	**($5,000)**	-6.2%
Streets	001-09-541-3-3120	Pre-Employment Expense	Operating	$931	$422	$455	$1,455	$1,400	**+$945**	**+207.7%**
Streets	001-09-541-3-3100	Professional Services	Operating	$55,685	$21,927	$33,210	$23,210	$10,000	**($23,210)**	-69.9%
Streets	001-09-541-3-3460	Railroad Signal Maintenance	Operating	$11,076	$8,606	$9,880	$9,880	$15,000	**+$5,120**	**+51.8%**
Streets	001-09-541-3-4400	Rentals & Leases	Operating	$14,984	$490	$8,000	$8,000	$5,000	**($3,000)**	-37.5%
Streets	001-09-541-3-4020	Schooling, Conference, Etc	Operating	$1,459	$1,827	$6,240	$6,240	$4,000	**($2,240)**	-35.9%
Streets	001-09-541-3-5340	Sidewalk Repairs	Operating	$55,775	$69,074	$30,000	$30,000	$30,000	$0	**+0.0%**
Streets	001-09-541-3-5250	Small Tools	Operating	$9,471	$8,800	$8,000	$8,000	$4,000	**($4,000)**	-50.0%
Streets	001-09-541-3-4670	Stormwater Maintenance	Operating	$39,320	$57,745	$57,200	$57,200	$50,000	**($7,200)**	-12.6%
Streets	001-09-541-3-4661	Street Light Repair	Operating	$20,925	$0	$15,000	$12,000	$10,000	**($5,000)**	-33.3%
Streets	001-09-541-3-4662	Street Signs	Operating	$16,063	$34,574	$40,000	$40,000	$20,000	**($20,000)**	-50.0%
Streets	001-09-541-3-4660	Traffic Light Repair	Operating	$27,219	$70,776	$51,567	$89,567	$70,000	**+$18,433**	**+35.7%**
Streets	001-09-541-3-3430	Tree Maintenance & Planting	Operating	$0	$327	$5,200	$2,200	$5,200	$0	**+0.0%**
Streets	001-09-541-3-3440	Tree Removal	Operating	$13,850	$29,600	$35,145	$25,145	$35,000	**($145)**	-0.4%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Streets	001-09-541-3-5260	Uniforms	Operating	$2,614	$4,641	$3,640	$3,640	$3,500	**($140)**	-3.8%
Streets	001-09-541-3-4630	Vehicle Maintenance	Operating	$13,017	$38,876	$35,000	$35,000	$35,000	$0	**+0.0%**
Water Taxis	001-27-549-3-5000	Fines & Fees	Operating	$39	$0	$600	$600	$600	$0	**+0.0%**
Water Taxis	001-27-549-3-4500	Liability Insurance	Operating	$36,252	$42,922	$40,000	$56,500	$40,000	$0	**+0.0%**
Water Taxis	001-27-549-3-4630	Riverboat Maintenance	Operating	$14,243	$29,270	$35,000	$28,500	$35,000	$0	**+0.0%**
Water Taxis	001-27-549-3-4680	Storm Cleanup/Repair	Operating	$892	$1,392	$2,000	$2,000	$2,000	$0	**+0.0%**
Water Taxis	001-27-549-3-4610	Taxi Terminal Building Expense	Operating	$2,044	$17,084	$10,000	$5,000	$10,000	$0	**+0.0%**
Cemetery	001-14-569-6-6450	Capital Improvements	Capital Outlay	$0	$0	$15,000	$15,000	$495,000	**+$480,000**	**+3200.0%**
Facilities Maintenance	001-23-519-6-6400	Capital Outlay	Capital Outlay	$0	$45,000	$25,000	$25,000	$15,000	**($10,000)**	-40.0%
Parks	001-15-572-6-6450	Capital Improvements	Capital Outlay	$20,791	$12,952	$30,000	$30,000	$30,000	$0	**+0.0%**
Parks	001-15-572-6-6400	Capital Outlay	Capital Outlay	$0	$48,165	$100,000	$93,500	$100,000	$0	**+0.0%**
Parks	001-15-572-6-6310	Park Improvement Expense	Capital Outlay	$110,801	$0	$515,000	$495,000	$375,173	**($139,827)**	-27.2%
Parks	001-15-572-6-6403	Splash Pad	Capital Outlay	$0	$0	$375,000	$485,000	$375,000	$0	**+0.0%**
Streets	001-09-541-6-6400	Capital Outlay	Capital Outlay	$0	$48,501	$15,000	$15,000	$250,000	**+$235,000**	**+1566.7%**
Streets	001-09-541-6-6431	Paving Road Renovations	Capital Outlay	$0	$0	$685,525	$555,525	$385,525	**($300,000)**	-43.8%
Streets	001-09-541-6-6453	River St Retaining Wall	Capital Outlay	$0	$88,811	$0	$0	$0	$0	
Streets	001-09-541-6-6401	Vehicle Purchase	Capital Outlay	$173,167	$0	$45,000	$45,000	$0	**($45,000)**	-100.0%
Water Taxis	001-27-549-6-6400	Capital Outlay	Capital Outlay	$0	$0	$10,000	$5,000	$10,000	$0	**+0.0%**
Streets	001-09-541-8-6300	FDOT Ped Pier Memorial Bridge	Capital / Grants	$0	$0	$6,000	$6,000	$6,000	$0	**+0.0%**
Facilities Maintenance	001-23-517-7-7201	Interest Public Works Building	Debt Service	$0	$11,533	$21,966	$21,966	$19,605	**($2,361)**	-10.7%
Facilities Maintenance	001-23-517-7-7101	Principal Public Works Building	Debt Service	$0	$0	$12,788	$12,788	$14,317	**+$1,529**	**+12.0%**
Parks	001-15-517-7-7201	Interest Public Works Building	Debt Service	$0	$11,533	$21,966	$21,966	$19,605	**($2,361)**	-10.7%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Parks	001-15-517-7-7101	Principal Public Works Building	Debt Service	$0	$0	$12,788	$12,788	$14,317	**+$1,529**	**+12.0%**
Streets	001-09-517-7-7233	Interest - Ameris Loan #281 Lift and Trailer Loan	Debt Service	$5,108	$8,801	$6,930	$6,981	$4,925	**($2,005)**	-28.9%
Streets	001-09-517-7-7234	Interest Public Works Building	Debt Service	$0	$11,533	$0	$0	$19,605	**+$19,605**	
Streets	001-09-517-7-7232	Interest-N TIF Road Reconstr	Debt Service	$7,394	$7,197	$8,083	$8,083	$7,609	**($474)**	-5.9%
Streets	001-09-517-7-7134	Principal Public Works Building	Debt Service	$0	$0	$0	$0	$14,317	**+$14,317**	
Streets	001-09-517-7-7133	Principal- Ameris Loan #281 Lift and Trailer Loan	Debt Service	$16,349	$34,112	$35,983	$35,932	$37,988	**+$2,005**	**+5.6%**
Streets	001-09-517-7-7132	Principal-N TIF Road Reconstr	Debt Service	$11,918	$12,133	$12,802	$12,802	$13,268	**+$466**	**+3.6%**
Facilities Maintenance	001-23-519-9-9104	Reimbursement Fleet Maintenance	Transfers / Reserves	$13,034	$17,408	$22,897	$22,897	$22,897	$0	**+0.0%**
Parks	001-15-572-9-9104	Reimbursement Fleet Maintenance	Transfers / Reserves	$13,034	$17,408	$22,897	$22,897	$22,897	$0	**+0.0%**
Streets	001-09-541-9-9104	Reimbursement Fleet Maintenance	Transfers / Reserves	$13,034	$17,408	$22,897	$22,897	$22,897	$0	**+0.0%**
Sanitation Fund				**$2,541,994**	**$2,786,155**	**$4,135,597**	**$4,147,171**	**$3,167,178**	**($968,419)**	**-23.4%**
Fleet / Garage	043-28-534-1-1210	Accrued Salaries	Personnel Services	($4,781)	$0	$0	$0	$0	$0	
Fleet / Garage	043-28-534-1-2100	FICA Tax Expense	Personnel Services	$12,178	$11,561	$12,735	$12,735	$13,808	**+$1,073**	**+8.4%**
Fleet / Garage	043-28-534-1-2300	Health and Life Insurance	Personnel Services	$15,469	$20,152	$30,796	$30,796	$23,452	**($7,344)**	-23.8%
Fleet / Garage	043-28-534-1-1400	Overtime	Personnel Services	$10,507	$10,772	$8,000	$8,000	$7,452	**($548)**	-6.8%
Fleet / Garage	043-28-534-1-1200	Regular Salaries	Personnel Services	$151,371	$143,467	$158,467	$158,467	$180,499	**+$22,032**	**+13.9%**
Fleet / Garage	043-28-534-1-2200	Retirement Expense	Personnel Services	$49,768	$47,220	$45,945	$45,945	$46,569	**+$624**	**+1.4%**
Sanitation	043-10-534-1-1210	Accrued Salaries	Personnel Services	($31,548)	$0	$0	$0	$0	$0	
Sanitation	043-10-534-1-1100	Executive Salaries	Personnel Services	$109,879	$74,541	$122,083	$122,083	$160,173	**+$38,090**	**+31.2%**
Sanitation	043-10-534-1-2100	FICA Tax Expense	Personnel Services	$54,811	$46,283	$64,540	$64,540	$58,777	**($5,763)**	-8.9%
Sanitation	043-10-534-1-2300	Health and Life Insurance	Personnel Services	$118,191	$97,677	$156,076	$156,076	$140,025	**($16,051)**	-10.3%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Sanitation	043-10-534-1-1400	Overtime	Personnel Services	$91,529	$82,760	$55,000	$55,000	$51,234	**($3,766)**	-6.8%
Sanitation	043-10-534-1-1200	Regular Salaries	Personnel Services	$533,812	$449,822	$666,573	$665,112	$608,151	**($58,422)**	-8.8%
Sanitation	043-10-534-1-2200	Retirement Expense	Personnel Services	$181,707	$167,213	$232,849	$232,849	$165,852	**($66,997)**	-28.8%
Sanitation	043-10-534-1-1220	Salaries Clerical	Personnel Services	$0	$7,360	$0	$0	$0	$0	
Sanitation	043-10-534-1-2400	Workers Comp	Personnel Services	$43,118	$53,057	$45,462	$45,462	$29,442	**($16,020)**	-35.2%
Fleet / Garage	043-28-534-3-3200	Accounting and Auditing	Operating	$0	$4,077	$10,653	$12,555	$10,653	$0	**+0.0%**
Fleet / Garage	043-28-534-3-4610	Building Maintenance	Operating	$667	$7,326	$25,000	$25,000	$25,000	$0	**+0.0%**
Fleet / Garage	043-28-534-3-4100	Communications Services	Operating	$512	$523	$500	$500	$500	$0	**+0.0%**
Fleet / Garage	043-28-534-3-5900	Depreciation	Operating	$80,517	$0	$0	$0	$0	$0	
Fleet / Garage	043-28-534-3-4320	Electricity	Operating	$1,200	$1,899	$0	$0	$0	$0	
Fleet / Garage	043-28-534-3-4620	Equipment Maintenance	Operating	$1,040	$121	$500	$500	$500	$0	**+0.0%**
Fleet / Garage	043-28-534-3-5230	Janitorial Supplies	Operating	$1,201	$1,070	$1,000	$1,000	$1,000	$0	**+0.0%**
Fleet / Garage	043-28-534-3-5100	Office Supplies	Operating	$951	$0	$500	$500	$500	$0	**+0.0%**
Fleet / Garage	043-28-534-3-5280	Operating Supplies	Operating	$1,413	$0	$0	$0	$0	$0	
Fleet / Garage	043-28-534-3-3120	Pre-Employment Expense	Operating	$150	$0	$0	$0	$0	$0	
Fleet / Garage	043-28-534-3-3100	Professional Services	Operating	$242	$244	$1,000	$1,000	$1,000	$0	**+0.0%**
Fleet / Garage	043-28-534-3-4020	Schooling, Conference, Etc	Operating	$0	$0	$6,500	$4,598	$6,500	$0	**+0.0%**
Fleet / Garage	043-28-534-3-5250	Small Tools	Operating	$2,475	$7,072	$3,000	$3,000	$3,000	$0	**+0.0%**
Fleet / Garage	043-28-534-3-5260	Uniforms	Operating	$2,108	$1,928	$2,000	$2,000	$2,000	$0	**+0.0%**
Fleet / Garage	043-28-534-3-4630	Vehicle Maintenance	Operating	$1,353	$274	$500	$500	$500	$0	**+0.0%**
Sanitation	043-10-534-3-3200	Accounting and Auditing	Operating	$4,768	$3,319	$8,672	$10,133	$8,672	$0	**+0.0%**
Sanitation	043-10-534-3-4800	Advertisements	Operating	$0	$0	$11,000	$11,000	$0	**($11,000)**	-100.0%
Sanitation	043-10-534-3-4610	Building Maintenance	Operating	$781	$12,435	$15,000	$15,000	$15,000	$0	**+0.0%**
Sanitation	043-10-534-3-4100	Communications Services	Operating	$2,809	$2,192	$2,500	$2,500	$5,000	**+$2,500**	**+100.0%**
Sanitation	043-10-534-3-5285	Customer Repairs	Operating	$3,842	$0	$4,500	$4,500	$1,000	**($3,500)**	-77.8%
Sanitation	043-10-534-3-5900	Depreciation	Operating	$314,755	$0	$0	$0	$0	$0	
Sanitation	043-10-534-3-4320	Electricity	Operating	$5,895	$5,734	$4,000	$4,000	$8,000	**+$4,000**	**+100.0%**
Sanitation	043-10-534-3-4620	Equipment Maintenance	Operating	$7,764	$921	$3,000	$3,000	$3,000	$0	**+0.0%**
Sanitation	043-10-534-3-5000	Fees & Fines	Operating	$1,059	$1,014	$1,500	$1,500	$500	**($1,000)**	-66.7%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Sanitation	043-10-534-3-5290	Garbage Containers/Dumpsters	Operating	$78,799	$47,464	$60,000	$32,000	$40,000	($20,000)	-33.3%
Sanitation	043-10-534-3-5210	Gas and Lubricants	Operating	$169,062	$132,673	$150,000	$150,000	$170,000	+$20,000	+13.3%
Sanitation	043-10-534-3-5230	Janitorial Supplies	Operating	$1,140	$1,301	$2,000	$2,000	$2,000	$0	+0.0%
Sanitation	043-10-534-3-4500	Liability Insurance	Operating	$61,954	$84,198	$92,000	$92,000	$92,000	$0	+0.0%
Sanitation	043-10-534-3-4310	Natural Gas	Operating	$556	$780	$1,200	$1,200	$200	($1,000)	-83.3%
Sanitation	043-10-534-3-5100	Office Supplies	Operating	$229	$1,035	$2,000	$2,000	$2,000	$0	+0.0%
Sanitation	043-10-534-3-5280	Operating Supplies	Operating	$11,019	$69,121	$15,000	$15,000	$15,000	$0	+0.0%
Sanitation	043-10-534-3-4200	Postage and Freight	Operating	$0	$0	$100	$100	$100	$0	+0.0%
Sanitation	043-10-534-3-3120	Pre-Employment Expense	Operating	$1,890	$1,580	$1,500	$1,500	$1,500	$0	+0.0%
Sanitation	043-10-534-3-4700	Printing and Binding	Operating	$200	$166	$250	$250	$250	$0	+0.0%
Sanitation	043-10-534-3-3100	Professional Services	Operating	$112,203	$28,734	$50,000	$81,500	$50,000	$0	+0.0%
Sanitation	043-10-534-3-3470	Putnam County Tipping Fee	Operating	$251,768	$206,203	$215,000	$215,000	$215,000	$0	+0.0%
Sanitation	043-10-534-3-4400	Rentals and Leases	Operating	$2,749	$18,338	$26,000	$26,000	$10,000	($16,000)	-61.5%
Sanitation	043-10-534-3-4020	Schooling, Conference, Etc	Operating	$1,943	$4,186	$6,000	$6,000	$3,000	($3,000)	-50.0%
Sanitation	043-10-534-3-5250	Small Tools	Operating	$403	$1,921	$8,000	$8,000	$5,000	($3,000)	-37.5%
Sanitation	043-10-534-3-5260	Uniforms	Operating	$7,255	$7,952	$10,000	$10,000	$10,000	$0	+0.0%
Sanitation	043-10-534-3-4630	Vehicle Maintenance	Operating	$216,123	$216,730	$245,000	$241,500	$245,000	$0	+0.0%
Fleet / Garage	043-28-534-6-6400	Capital Outlay	Capital Outlay	$0	$0	$20,000	$20,000	$20,000	$0	+0.0%
Sanitation	043-10-534-6-6400	Capital Outlay	Capital Outlay	$0	$0	$64,205	$187,832	$0	($64,205)	-100.0%
Sanitation	043-10-534-6-6474	Public Works Building	Capital Outlay	$0	$78,937	$0	$0	$0	$0	
Sanitation	043-10-534-6-6401	Vehicle Purchase	Capital Outlay	($499,535)	$83,679	$345,000	$300,007	$277,000	($68,000)	-19.7%
Sanitation	043-10-517-7-7215	Interest Public Works Building	Debt Service	$0	$21,075	$37,213	$37,213	$35,826	($1,387)	-3.7%
Sanitation	043-10-517-7-7200	Interest- Ameris Loan #281 San	Debt Service	$13,763	$23,716	$18,673	$18,809	$13,272	($5,401)	-28.9%
Sanitation	043-10-517-7-7212	Interest-2016 US Bancorp Lease	Debt Service	$251	$0	$0	$0	$0	$0	
Sanitation	043-10-517-7-7213	Interest-BB&T Clamshell-Service Truck	Debt Service	$742	$187	$0	$0	$0	$0	
Sanitation	043-10-517-7-7214	Interest-Front Loader	Debt Service	$1,325	$444	$0	$0	$0	$0	

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Sanitation	043-10-517-7-7115	Principal Public Works Building	Debt Service	$0	$0	$24,892	$24,892	$26,162	+$1,270	+5.1%
Sanitation	043-10-517-7-7100	Principal- Ameris Loan #281 Sa	Debt Service	$0	$91,918	$96,961	$96,825	$102,362	+$5,402	+5.6%
Sanitation	043-10-517-7-7113	Principal-BB&T Clamshell-Service Truck	Debt Service	($52)	$11,407	$0	$0	$0	$0	
Sanitation	043-10-517-7-7114	Principal-Front Loader	Debt Service	$0	$48,840	$0	$0	$0	$0	
Sanitation	043-10-534-9-9901	Capital Replacement Contingency	Transfers / Reserves	$0	$0	$447,995	$380,935	$0	($447,995)	-100.0%
Sanitation	043-10-534-9-9900	Contingency/Reserve	Transfers / Reserves	$0	$0	$124,437	$124,437	$0	($124,437)	-100.0%
Sanitation	043-10-534-9-9101	Reimbursement General Fund-Admin Exp	Transfers / Reserves	$179,976	$194,768	$207,320	$207,320	$0	($207,320)	-100.0%
Sanitation	043-10-534-9-9110	Transfer to General Fund-Franchise	Transfers / Reserves	$156,718	$146,768	$165,000	$165,000	$253,748	+$88,748	+53.8%
Utilities Fund				**$6,167,718**	**$9,037,691**	**$21,893,428**	**$21,773,428**	**$20,962,347**	**($931,081)**	**-4.3%**
Sewer / Wastewater Plant	041-12-535-1-1210	Accrued Salaries	Personnel Services	($22,150)	$0	$0	$0	$0	$0	
Sewer / Wastewater Plant	041-12-535-1-1220	Clerical Salary	Personnel Services	$49,036	$42,141	$50,232	$50,232	$60,661	+$10,429	+20.8%
Sewer / Wastewater Plant	041-12-535-1-1100	Executive Salaries	Personnel Services	$107,631	$89,039	$165,346	$165,346	$112,838	($52,508)	-31.8%
Sewer / Wastewater Plant	041-12-535-1-2100	FICA Tax Expense	Personnel Services	$45,415	$43,044	$52,026	$52,026	$54,023	+$1,997	+3.8%
Sewer / Wastewater Plant	041-12-535-1-2300	Health and Life Insurance	Personnel Services	$136,138	$153,227	$125,814	$125,814	$167,390	+$41,576	+33.0%
Sewer / Wastewater Plant	041-12-535-1-1400	Overtime	Personnel Services	$32,770	$26,544	$55,000	$55,000	$57,974	+$2,974	+5.4%
Sewer / Wastewater Plant	041-12-535-1-1200	Regular Salaries	Personnel Services	$426,836	$420,207	$409,500	$409,500	$532,682	+$123,182	+30.1%
Sewer / Wastewater Plant	041-12-535-1-2200	Retirement Expense	Personnel Services	$167,296	$136,716	$187,702	$187,702	$137,432	($50,270)	-26.8%
Water / Sewer Distribution	041-13-536-1-1210	Accrued Salaries	Personnel Services	($16,083)	$0	$0	$0	$0	$0	
Water / Sewer Distribution	041-13-536-1-1220	Clerical Salary	Personnel Services	$32,455	$28,779	$38,220	$38,220	$39,868	+$1,648	+4.3%
Water / Sewer Distribution	041-13-536-1-1100	Executive Salaries	Personnel Services	$90,856	$63,679	$118,850	$118,850	$100,133	($18,717)	-15.7%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Water / Sewer Distribution	041-13-536-1-2100	FICA Tax Expense	Personnel Services	$37,409	$33,806	$37,695	$37,695	$42,003	**+$4,308**	**+11.4%**
Water / Sewer Distribution	041-13-536-1-2300	Health and Life Insurance	Personnel Services	$147,315	$120,296	$91,159	$91,159	$122,575	**+$31,416**	**+34.5%**
Water / Sewer Distribution	041-13-536-1-1400	Overtime	Personnel Services	$52,471	$42,887	$55,000	$55,000	$57,974	**+$2,974**	**+5.4%**
Water / Sewer Distribution	041-13-536-1-1200	Regular Salaries	Personnel Services	$350,115	$327,205	$280,679	$280,679	$409,052	**+$128,373**	**+45.7%**
Water / Sewer Distribution	041-13-536-1-2200	Retirement Expense	Personnel Services	$139,083	$110,125	$135,999	$135,999	$128,309	**($7,690)**	-5.7%
Water Administration	041-29-536-1-1210	Accrued Salaries	Personnel Services	($3,284)	$0	$0	$0	$0	$0	
Water Administration	041-29-536-1-2100	FICA Tax Expense	Personnel Services	$11,732	$11,304	$14,222	$14,222	$28,709	**+$14,487**	**+101.9%**
Water Administration	041-29-536-1-2300	Health and Life Insurance	Personnel Services	$29,092	$37,408	$34,394	$34,394	$40,739	**+$6,345**	**+18.4%**
Water Administration	041-29-536-1-1300	Other Salaries	Personnel Services	$57,518	$56,276	$0	$0	$161,607	**+$161,607**	
Water Administration	041-29-536-1-1400	Overtime-Water Admin	Personnel Services	$2,702	$2,833	$0	$0	$0	$0	
Water Administration	041-29-536-1-1200	Regular Salaries	Personnel Services	$40,831	$41,218	$185,914	$185,914	$109,200	**($76,714)**	-41.3%
Water Administration	041-29-536-1-2200	Retirement Expense	Personnel Services	$47,902	$45,699	$51,312	$51,312	$96,821	**+$45,509**	**+88.7%**
Water Administration	041-29-536-1-1220	Salaries Clerical	Personnel Services	$55,534	$49,163	$0	$0	$104,468	**+$104,468**	
Water Administration	041-29-536-1-2400	Workers Comp	Personnel Services	$37,507	$46,152	$39,541	$39,541	$63,486	**+$23,945**	**+60.6%**
Water Plant	041-11-533-1-1210	Accrued Salaries	Personnel Services	($12,685)	$0	$0	$0	$0	$0	
Water Plant	041-11-533-1-1100	Executive Salaries	Personnel Services	$11,004	$0	$121,485	$121,485	$74,810	**($46,675)**	-38.4%
Water Plant	041-11-533-1-2100	FICA Tax Expense	Personnel Services	$30,069	$22,951	$33,899	$33,899	$27,424	**($6,475)**	-19.1%
Water Plant	041-11-533-1-2300	Health and Life Insurance	Personnel Services	$73,236	$48,836	$81,977	$81,977	$56,195	**($25,782)**	-31.5%
Water Plant	041-11-533-1-1400	Overtime	Personnel Services	$57,042	$27,251	$50,000	$50,000	$52,703	**+$2,703**	**+5.4%**
Water Plant	041-11-533-1-1200	Regular Salaries	Personnel Services	$338,316	$277,614	$271,635	$271,635	$283,674	**+$12,039**	**+4.4%**

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Water Plant	041-11-533-1-2200	Retirement Expense	Personnel Services	$69,222	$72,486	$122,301	$122,301	$92,489	($29,812)	-24.4%
Sewer / Wastewater Plant	041-12-535-3-5290	Biosolids Disposal	Operating	$94,752	$69,346	$56,000	$86,000	$109,000	+$53,000	+94.6%
Sewer / Wastewater Plant	041-12-535-3-4610	Building Maintenance	Operating	$502	$1,487	$10,000	$10,250	$15,000	+$5,000	+50.0%
Sewer / Wastewater Plant	041-12-535-3-5270	Chemicals	Operating	$68,528	$63,295	$90,000	$81,250	$90,000	$0	+0.0%
Sewer / Wastewater Plant	041-12-535-3-4100	Communications Services	Operating	$9,622	$9,068	$10,300	$10,300	$10,300	$0	+0.0%
Sewer / Wastewater Plant	041-12-535-3-4330	Credit Card Fees	Operating	$468	$228	$500	$500	$500	$0	+0.0%
Sewer / Wastewater Plant	041-12-535-3-5900	Depreciation	Operating	$477,003	$0	$0	$0	$0	$0	
Sewer / Wastewater Plant	041-12-535-3-4320	Electricity	Operating	$265,016	$252,336	$280,000	$280,000	$280,000	$0	+0.0%
Sewer / Wastewater Plant	041-12-535-3-4620	Equipment Maintenance	Operating	$168,386	$145,374	$165,000	$165,000	$165,000	$0	+0.0%
Sewer / Wastewater Plant	041-12-535-3-5000	Fines & Fees	Operating	$23	$212	$100	$100	$100	$0	+0.0%
Sewer / Wastewater Plant	041-12-535-3-5210	Gas and Lubricants	Operating	$13,473	$12,396	$14,000	$24,000	$16,000	+$2,000	+14.3%
Sewer / Wastewater Plant	041-12-535-3-5230	Janitorial Supplies	Operating	$567	$530	$500	$500	$500	$0	+0.0%
Sewer / Wastewater Plant	041-12-535-3-3110	Lab/Testing	Operating	$58,982	$54,790	$59,000	$67,000	$61,000	+$2,000	+3.4%
Sewer / Wastewater Plant	041-12-535-3-4500	Liability Insurance	Operating	$784	$1,066	$1,200	$1,200	$1,200	$0	+0.0%
Sewer / Wastewater Plant	041-12-535-3-5400	Memberships, Subscriptions, Dues	Operating	$90	$209	$400	$400	$400	$0	+0.0%
Sewer / Wastewater Plant	041-12-535-3-4310	Natural Gas	Operating	$5,574	$4,719	$6,000	$6,000	$6,000	$0	+0.0%
Sewer / Wastewater Plant	041-12-535-3-5100	Office Supplies	Operating	$865	$3,705	$4,500	$4,500	$5,500	+$1,000	+22.2%
Sewer / Wastewater Plant	041-12-535-3-5280	Operating Supplies	Operating	$13,728	$13,177	$18,000	$18,000	$16,000	($2,000)	-11.1%
Sewer / Wastewater Plant	041-12-535-3-4200	Postage and Freight	Operating	$280	$177	$500	$1,000	$500	$0	+0.0%
Sewer / Wastewater Plant	041-12-535-3-3120	Pre-Employment Expense	Operating	$284	$0	$1,500	$1,500	$1,200	($300)	-20.0%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Sewer / Wastewater Plant	041-12-535-3-4700	Printing and Binding	Operating	$232	$198	$250	$250	$325	**+$75**	**+30.0%**
Sewer / Wastewater Plant	041-12-535-3-3100	Professional Services	Operating	$12,840	$3,393	$9,800	$9,800	$18,400	**+$8,600**	**+87.8%**
Sewer / Wastewater Plant	041-12-535-3-3460	Railroad Crossing Maintenance	Operating	$232	$236	$350	$350	$600	**+$250**	**+71.4%**
Sewer / Wastewater Plant	041-12-535-3-4400	Rentals and Leases	Operating	$47,662	$30,271	$43,000	$43,000	$40,000	**($3,000)**	-7.0%
Sewer / Wastewater Plant	041-12-535-3-4020	Schooling, Conference, Etc	Operating	$3,787	$4,236	$4,000	$2,900	$5,500	**+$1,500**	**+37.5%**
Sewer / Wastewater Plant	041-12-535-3-5250	Small Tools	Operating	$3,195	$6,320	$6,800	$6,800	$8,500	**+$1,700**	**+25.0%**
Sewer / Wastewater Plant	041-12-535-3-4680	Storm Cleanup/Repair	Operating	$0	$236	$700	$700	$700	$0	**+0.0%**
Sewer / Wastewater Plant	041-12-535-3-4000	Travel	Operating	$645	$1,409	$1,600	$2,700	$2,400	**+$800**	**+50.0%**
Sewer / Wastewater Plant	041-12-535-3-3440	Tree Removal	Operating	$0	$0	$2,000	$2,000	$2,000	$0	**+0.0%**
Sewer / Wastewater Plant	041-12-535-3-5260	Uniforms	Operating	$9,115	$8,150	$9,700	$9,700	$10,100	**+$400**	**+4.1%**
Sewer / Wastewater Plant	041-12-535-3-4630	Vehicle Maintenance	Operating	$5,601	$2,366	$3,200	$3,200	$3,200	$0	**+0.0%**
Water / Sewer Distribution	041-13-536-3-4610	Building Maintenance	Operating	$2,528	$2,359	$10,000	$10,000	$10,000	$0	**+0.0%**
Water / Sewer Distribution	041-13-536-3-4100	Communications Services	Operating	$7,836	$5,065	$5,500	$5,500	$5,500	$0	**+0.0%**
Water / Sewer Distribution	041-13-536-3-5900	Depreciation	Operating	$642,430	$0	$0	$0	$0	$0	
Water / Sewer Distribution	041-13-536-3-4320	Electricity	Operating	$2,635	$2,398	$1,700	$1,700	$2,000	**+$300**	**+17.6%**
Water / Sewer Distribution	041-13-536-3-4620	Equipment Maintenance	Operating	$8,638	$12,455	$20,000	$15,881	$15,000	**($5,000)**	-25.0%
Water / Sewer Distribution	041-13-536-3-5210	Gas and Lubricants	Operating	$26,561	$24,291	$25,000	$25,000	$30,000	**+$5,000**	**+20.0%**
Water / Sewer Distribution	041-13-536-3-5230	Janitorial Supplies	Operating	$1,982	$1,313	$1,000	$1,000	$1,000	$0	**+0.0%**
Water / Sewer Distribution	041-13-536-3-4310	Natural Gas	Operating	$385	$642	$1,500	$1,500	$2,000	**+$500**	**+33.3%**
Water / Sewer Distribution	041-13-536-3-5100	Office Supplies	Operating	$807	$1,000	$1,445	$5,945	$1,445	$0	**+0.0%**

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Water / Sewer Distribution	041-13-536-3-5280	Operating Supplies	Operating	$11,806	$19,897	$10,000	$10,000	$10,000	$0	**+0.0%**
Water / Sewer Distribution	041-13-536-3-3120	Pre-Employment Expense	Operating	$301	$105	$0	$1,000	$500	**+$500**	
Water / Sewer Distribution	041-13-536-3-4700	Printing and Binding	Operating	$200	$166	$500	$500	$500	$0	**+0.0%**
Water / Sewer Distribution	041-13-536-3-3100	Professional Services	Operating	$41,097	$33,850	$20,000	$23,119	$10,000	**($10,000)**	-50.0%
Water / Sewer Distribution	041-13-536-3-4400	Rentals and Leases	Operating	$853	$490	$500	$500	$0	**($500)**	-100.0%
Water / Sewer Distribution	041-13-536-3-5330	Road Repairs	Operating	$68,542	$52,171	$70,000	$312,000	$70,000	$0	**+0.0%**
Water / Sewer Distribution	041-13-536-3-4020	Schooling, Conference, Etc	Operating	$2,313	$6,545	$9,000	$4,500	$3,000	**($6,000)**	-66.7%
Water / Sewer Distribution	041-13-536-3-5250	Small Tools	Operating	$4,232	$3,613	$5,000	$5,000	$5,000	$0	**+0.0%**
Water / Sewer Distribution	041-13-536-3-5260	Uniforms	Operating	$3,143	$3,535	$4,500	$4,500	$4,500	$0	**+0.0%**
Water / Sewer Distribution	041-13-536-3-4630	Vehicle Maintenance	Operating	$12,418	$9,114	$15,000	$15,000	$15,000	$0	**+0.0%**
Water Administration	041-29-536-3-3200	Accounting and Auditing	Operating	$30,016	$20,879	$54,578	$63,964	$54,578	$0	**+0.0%**
Water Administration	041-29-536-3-4100	Communications Services	Operating	$1,205	$1,141	$988	$988	$988	$0	**+0.0%**
Water Administration	041-29-536-3-4330	Credit Card Fees	Operating	$0	$0	$100	$100	$100	$0	**+0.0%**
Water Administration	041-29-536-3-4620	Equipment Maintenance	Operating	$0	$0	$44,460	$35,074	$44,460	$0	**+0.0%**
Water Administration	041-29-536-3-4500	Liability Insurance	Operating	$221,937	$301,622	$329,005	$329,005	$329,005	$0	**+0.0%**
Water Administration	041-29-536-3-5100	Office Supplies	Operating	$164	$197	$200	$200	$200	$0	**+0.0%**
Water Administration	041-29-536-3-5280	Operating Supplies	Operating	$843	$190	$4,446	$4,446	$4,446	$0	**+0.0%**
Water Administration	041-29-536-3-4200	Postage and Freight	Operating	$53	$1	$100	$100	$100	$0	**+0.0%**
Water Administration	041-29-536-3-3120	Pre-Employment Expense	Operating	$245	$354	$0	$0	$0	$0	
Water Administration	041-29-536-3-3100	Professional Services	Operating	$21,956	$13,135	$45,249	$45,249	$45,249	$0	**+0.0%**

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Water Administration	041-29-536-3-4400	Rentals and Leases	Operating	$273	$278	$494	$494	$494	$0	+0.0%
Water Administration	041-29-536-3-4020	Schooling, Conference, Etc	Operating	$2,626	$630	$5,928	$5,928	$5,928	$0	+0.0%
Water Plant	041-11-533-3-4610	Building Maintenance	Operating	$9,821	$14,574	$15,000	$15,000	$15,000	$0	+0.0%
Water Plant	041-11-533-3-5270	Chemicals and Fertilizers	Operating	$94,015	$99,852	$150,000	$147,900	$150,000	$0	+0.0%
Water Plant	041-11-533-3-4100	Communications Services	Operating	$4,666	$5,041	$200	$200	$6,500	+$6,300	+3150.0%
Water Plant	041-11-533-3-5900	Depreciation	Operating	$363,529	$0	$0	$0	$0	$0	
Water Plant	041-11-533-3-4320	Electricity	Operating	$162,571	$146,889	$150,000	$149,900	$175,000	+$25,000	+16.7%
Water Plant	041-11-533-3-4620	Equipment Maintenance	Operating	$51,537	$57,543	$75,000	$75,000	$75,000	$0	+0.0%
Water Plant	041-11-533-3-5000	Fines & Fees	Operating	$515	$143	$520	$520	$500	($20)	-3.8%
Water Plant	041-11-533-3-5210	Gas and Lubricants	Operating	$3,013	$3,282	$3,000	$5,000	$5,000	+$2,000	+66.7%
Water Plant	041-11-533-3-5230	Janitorial Supplies	Operating	$1,539	$556	$1,500	$1,500	$1,500	$0	+0.0%
Water Plant	041-11-533-3-3110	Lab/Testing	Operating	$6,725	$14,069	$30,000	$30,000	$30,000	$0	+0.0%
Water Plant	041-11-533-3-4500	Liability Insurance	Operating	$784	$1,066	$1,500	$1,500	$1,500	$0	+0.0%
Water Plant	041-11-533-3-5400	Memberships, Subscriptions, Dues	Operating	$0	$456	$1,000	$1,000	$1,000	$0	+0.0%
Water Plant	041-11-533-3-5100	Office Supplies	Operating	$136	$1,088	$1,500	$1,500	$1,500	$0	+0.0%
Water Plant	041-11-533-3-5280	Operating Supplies	Operating	$7,327	$14,447	$15,600	$15,600	$15,600	$0	+0.0%
Water Plant	041-11-533-3-4200	Postage and Freight	Operating	$20	$0	$100	$100	$100	$0	+0.0%
Water Plant	041-11-533-3-3120	Pre-Employment Expense	Operating	$756	$664	$312	$812	$700	+$388	+124.4%
Water Plant	041-11-533-3-3100	Professional Services	Operating	$91,080	$50,410	$50,000	$50,000	$50,000	$0	+0.0%
Water Plant	041-11-533-3-4400	Rentals and Leases	Operating	$427	$434	$1,500	$1,500	$1,500	$0	+0.0%
Water Plant	041-11-533-3-4020	Schooling, Conference, Etc	Operating	$3,800	$6,952	$8,000	$7,700	$7,700	($300)	-3.7%
Water Plant	041-11-533-3-5250	Small Tools	Operating	$1,027	$3,441	$4,000	$4,000	$3,000	($1,000)	-25.0%
Water Plant	041-11-533-3-4680	Storm Repair/Cleanup	Operating	$0	$137	$0	$0	$0	$0	
Water Plant	041-11-533-3-5260	Uniforms	Operating	$5,276	$5,249	$6,000	$6,000	$6,000	$0	+0.0%
Water Plant	041-11-533-3-4630	Vehicle Maintenance	Operating	$0	$0	$1,000	$1,000	$1,000	$0	+0.0%
Sewer / Wastewater Plant	041-12-535-6-6450	Capital Improvements	Capital Outlay	$24,333	$244,149	$802,000	$762,000	$1,172,800	+$370,800	+46.2%
Sewer / Wastewater Plant	041-12-535-6-6301	DEO Lift Station 16 Expansion	Capital Outlay	$12	$32,042	$1,752,098	$1,752,098	$300,000	($1,452,098)	-82.9%
Sewer / Wastewater Plant	041-12-535-6-6359	WWTP Biosolids LPR0004 FDEP	Capital Outlay	$17	$1,045,795	$242,984	$242,984	$120,000	($122,984)	-50.6%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Water / Sewer Distribution	041-13-536-6-6450	Capital Improvements	Capital Outlay	$19,189	$319,597	$625,000	$225,000	$300,000	($325,000)	-52.0%
Water / Sewer Distribution	041-13-536-6-6400	Capital Outlay	Capital Outlay	$0	$48,385	$370,000	$408,000	$713,000	+$343,000	+92.7%
Water / Sewer Distribution	041-13-536-6-6372	CDBG MIT Sanitary Wastewater Resiliency	Capital Outlay	$0	$193,548	$198,859	$198,859	$198,859	$0	+0.0%
Water / Sewer Distribution	041-13-536-6-6467	City Match DEO Madison 5th to 11th	Capital Outlay	$0	$78,125	$64,217	$64,217	$64,217	$0	+0.0%
Water / Sewer Distribution	041-13-536-6-6475	City Match Sanitary Sewer Smart Sensor	Capital Outlay	$0	$0	$136,270	$136,270	$136,270	$0	+0.0%
Water / Sewer Distribution	041-13-536-6-6340	Concrete, Fill	Capital Outlay	$14,468	$15,600	$30,000	$30,000	$50,000	+$20,000	+66.7%
Water / Sewer Distribution	041-13-536-6-6300	Meters and Meter Repair	Capital Outlay	$29,607	$26,825	$34,000	$34,000	$34,000	$0	+0.0%
Water / Sewer Distribution	041-13-536-6-6330	Pipe and Fittings	Capital Outlay	$29,771	$88,435	$100,000	$100,000	$100,000	$0	+0.0%
Water / Sewer Distribution	041-13-536-6-6474	Public Works Building	Capital Outlay	$0	$78,937	$0	$0	$0	$0	
Water / Sewer Distribution	041-13-536-6-6476	Sanitary Sewer Smart Sensors	Capital Outlay	$0	$0	$154,426	$154,426	$154,426	$0	+0.0%
Water / Sewer Distribution	041-13-536-6-6458	SRF 2019 DW54022 Palatka Heights II	Capital Outlay	$0	$313,927	$0	$0	$0	$0	
Water / Sewer Distribution	041-13-536-6-6473	SRF DEO RIF St. Johns Ave Mose	Capital Outlay	$0	$88,821	$0	$0	$0	$0	
Water / Sewer Distribution	041-13-536-6-6464	SRF DW54022 Downtown Potable	Capital Outlay	$0	$23,219	$0	$0	$0	$0	
Water / Sewer Distribution	041-13-536-6-6320	Wastewater Materials	Capital Outlay	$9,133	$12,599	$18,000	$18,000	$18,000	$0	+0.0%
Water Administration	041-29-536-6-6474	Public Works Building	Capital Outlay	$0	$23,308	$0	$0	$0	$0	
Water Plant	041-11-533-6-6400	Capital Outlay	Capital Outlay	$6,689	$321,705	$634,556	$689,556	$1,465,000	+$830,444	+130.9%
Water Plant	041-11-533-6-6330	SRF DW54025 Carbon Filters	Capital Outlay	$0	$370,808	$1,312,368	$1,312,368	$500,000	($812,368)	-61.9%
Water Plant	041-11-533-6-6380	Well Upgrades	Capital Outlay	$0	$0	$55,000	$0	$50,000	($5,000)	-9.1%
Sewer / Wastewater Plant	041-12-535-8-6401	DEO Lift Station 16 Expansion D0207	Capital / Grants	$0	$20,459	$329,443	$329,443	$250,000	($79,443)	-24.1%
Water / Sewer Distribution	041-13-536-8-6466	FDEP LPA0354 Sewer Main and Manhole Lining	Capital / Grants	$0	$442,332	$2,000,000	$2,000,000	$2,000,000	$0	+0.0%

DIVISION	GL ACCOUNT	LINE ITEM	CATEGORY	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 AMENDED	FY 2027 CM REC	CHANGE $	CHANGE %
Water / Sewer Distribution	041-13-536-8-6468	FDEP Potable Water State Northeast Northwest	Capital / Grants	$0	$7,589	$5,000,000	$5,000,000	$5,000,000	$0	**+0.0%**
Water / Sewer Distribution	041-13-536-8-6469	FDEP Sewer Lining State	Capital / Grants	$0	$0	$1,000,000	$1,000,000	$1,000,000	$0	**+0.0%**
Water / Sewer Distribution	041-13-536-8-6467	Federal CDBG DEO Madison 5th to 11th	Capital / Grants	$0	$5,507	$714,000	$714,000	$714,000	$0	**+0.0%**
Water / Sewer Distribution	041-13-536-8-6471	SJRWMD 35891 Madison to 11th St	Capital / Grants	$0	$391,124	$0	$0	$0	$0	
Water Administration	041-29-517-7-7290	Interest Public Works Building	Debt Service	$0	$89,196	$10,988	$10,988	$10,578	**($410)**	-3.7%
Water Administration	041-13-517-7-7200	Interest Public Works Building	Debt Service	$0	$21,075	$37,213	$37,213	$35,826	**($1,387)**	-3.7%
Water Administration	041-29-517-7-7240	Interest SRF 2108 DW54022	Debt Service	$0	$0	$0	$0	$49,507	**+$49,507**	
Water Administration	041-29-517-7-7220	Interest-DW541901	Debt Service	$47,327	$29,958	$26,643	$26,643	$19,790	**($6,853)**	-25.7%
Water Administration	041-29-517-7-7230	Interest-Series 2010A	Debt Service	$138,776	$132,465	$125,998	$125,998	$119,332	**($6,666)**	-5.3%
Water Administration	041-29-517-7-7180	Principal DW54025 SRF Carbon Filters	Debt Service	$0	$0	$174,634	$174,634	$0	**($174,634)**	-100.0%
Water Administration	041-29-517-7-7120	Principal DW541901	Debt Service	$0	$254,995	$258,310	$258,310	$265,163	**+$6,853**	**+2.7%**
Water Administration	041-29-517-7-7190	Principal Public Works Building	Debt Service	$0	$0	$7,350	$7,350	$7,725	**+$375**	**+5.1%**
Water Administration	041-13-517-7-7100	Principal Public Works Building	Debt Service	$0	$0	$24,892	$24,892	$26,162	**+$1,270**	**+5.1%**
Water Administration	041-29-517-7-7130	Principal Series 2010A	Debt Service	$0	$233,113	$240,669	$240,669	$247,683	**+$7,014**	**+2.9%**
Water Administration	041-29-517-7-7140	Principal SRF 2108 DW54022	Debt Service	$0	$0	$512,592	$512,592	$445,562	**($67,030)**	-13.1%
Water Administration	041-29-517-7-7160	Principal WW 540230 SRF 2019	Debt Service	$0	$24,772	$24,772	$24,772	$24,772	$0	**+0.0%**
Water / Sewer Distribution	041-13-536-9-9104	Reimbursement Fleet Maintenance	Transfers / Reserves	$37,240	$49,736	$65,419	$65,419	$65,419	$0	**+0.0%**
Total, expenditure				**$10,843,310**	**$14,029,620**	**$30,443,750**	**$30,308,824**	**$28,849,008**	**($1,594,742)**	**-5.2%**

SECTION E Authorized positions by fund, and the reduction in force

FUND	DIVISION	POSITION	STATUS	FTE	AMOUNT
General Fund	Streets	Parks Laborer	Vacant	1.0	$51,829

FUND	DIVISION	POSITION	STATUS	FTE	AMOUNT
General Fund	Streets	Streets Equipment Operator	Vacant	1.0	$52,889
Reduction in force				**2.0**	**$104,717**

DIVISION	POSITION	NAME	STATUS	FTE	COST
General Fund				**16.0**	**$1,215,100**
Facilities Maintenance	Facilities And Property Superintendent	Turley, Todd	Filled	1.0	$92,297
Facilities Maintenance	Facilities Maintenance Custodian	Higginbotham, Caleb	Filled	1.0	$64,815
Facilities Maintenance	Facilities Maintenance Custodian	Lockhart, Norris	Filled	1.0	$56,679
Facilities Maintenance	Public Works Director - Non Engineer	Verrechio, Joseph	Filled	1.0	$146,262
Facilities Maintenance	Public Works Operations Manager	McCamey, Rhett	Filled	1.0	$174,011
Streets	DOC Work Crew Supervisor	Hamby, Billy	Filled	1.0	$61,979
Streets	DOC Work Crew Supervisor	Johnson, Jackie	Filled	1.0	$75,307
Streets	Parks Laborer	TBD	Vacant	1.0	$51,829
Streets	Parks Laborer	TBD	Vacant	1.0	$51,829
Streets	Streets Equipment Operator	TBD	Vacant	1.0	$52,889
Streets	Streets Laborer	Beauford, Terrance	Filled	1.0	$56,997
Streets	Streets Laborer	Hewett, Josh	Filled	1.0	$51,542
Streets	Streets Laborer	May, Daryl	Filled	1.0	$49,666
Streets	Streets Laborer	TBD	Vacant	1.0	$51,661
Streets	Streets Superintendent	Nicholson, Daniel	Filled	1.0	$89,976
Streets	Streets Supervisor	Parrish, Ben	Filled	1.0	$87,362
Sanitation Fund				**19.0**	**$1,379,598**
Fleet / Garage	Mechanic	Ellis, Bryce	Filled	1.0	$88,422
Fleet / Garage	Mechanic	Hirniak, Raymond	Filled	1.0	$112,377
Fleet / Garage	Vehicle Mechanic I	Starling, Karl	Filled	1.0	$69,342
Sanitation	Sanitation Drivers	Davis, Kedrick	Filled	1.0	$64,839
Sanitation	Sanitation Drivers	Gilmore, Shaun	Filled	1.0	$74,684
Sanitation	Sanitation Drivers	Leonard, Dennis	Filled	1.0	$64,675
Sanitation	Sanitation Drivers	Norris, Pattrell	Filled	1.0	$70,193
Sanitation	Sanitation Drivers	Thomas, Timothy	Filled	1.0	$58,994
Sanitation	Sanitation Drivers	Webb, Mark	Filled	1.0	$61,239
Sanitation	Sanitation Equipment Operator	Barrella, John	Filled	1.0	$72,165
Sanitation	Sanitation Equipment Operator	Cobbs, Eugene	Filled	1.0	$83,345
Sanitation	Sanitation Refuse Collector	Boone, Robert	Filled	1.0	$64,170

DIVISION	POSITION	NAME	STATUS	FTE	COST
Sanitation	Sanitation Refuse Collector	Johnson, Victor	Filled	1.0	$53,694
Sanitation	Sanitation Refuse Collector	Nicholson, Dakota	Filled	1.0	$52,954
Sanitation	Sanitation Refuse Collector	Soyland, Bjorn	Filled	1.0	$45,202
Sanitation	Sanitation Refuse Collector	Watts, Tremaine	Filled	1.0	$53,694
Sanitation	Sanitation Refuse Collector	Williams, Reshawn	Filled	1.0	$53,694
Sanitation	Sanitation Supervisor	Chandler, Edward	Filled	1.0	$156,803
Sanitation	Sanitation Supervisor	Napier, Anthony	Filled	1.0	$79,112
Utilities Fund				**36.0**	**$3,022,298**
Grants	Grant Administrator (Writer)	Glymph, Christopher	Filled	1.0	$115,412
Grants	Project/Grants Manager	TBD	Vacant	1.0	$113,468
Grants	Public Works Engineer	Wernisch, Caitlyn	Filled	1.0	$149,287
Sewer / Wastewater Plant	Administrative Assistant II	Casto, Dawn	Filled	1.0	$84,933
Sewer / Wastewater Plant	Reclaim Plant Assistant Superintendent	Mors, Matthew	Filled	1.0	$135,469
Sewer / Wastewater Plant	Reclaim Plant Lead Mechanic	Wilt, Seth	Filled	1.0	$74,197
Sewer / Wastewater Plant	Reclaim Plant Lead Operator	Brown, Raymond	Filled	1.0	$146,590
Sewer / Wastewater Plant	Reclaim Plant Mechanic/Trainee	Dysput, Ryan	Filled	1.0	$73,670
Sewer / Wastewater Plant	Reclaim Plant Mechanic/Trainee	Edwards, Trevarus	Filled	1.0	$69,218
Sewer / Wastewater Plant	Reclaim Plant Operator/Trainee	Andrews, Jesse	Filled	1.0	$59,664
Sewer / Wastewater Plant	Reclaim Plant Operator/Trainee	Buck, Steven	Filled	1.0	$114,454
Sewer / Wastewater Plant	Reclaim Plant Operator/Trainee	Hesson, Michael	Filled	1.0	$78,707
Sewer / Wastewater Plant	Reclaim Plant Operator/Trainee	Martin, Ayden	Filled	1.0	$48,187
Sewer / Wastewater Plant	Reclaim Plant Operator/Trainee	Richardson, Michael	Filled	1.0	$59,664
Sewer / Wastewater Plant	Reclaim Plant Superintendent	McCann, Brian	Filled	1.0	$143,018
Water Administration	Administrative Assistant II	Turbeville, Amanda	Filled	1.0	$118,045
Water Administration	CSR Admin	Braden, Catharine	Filled	1.0	$57,418
Water Plant	Administrative Assistant I	Carle, Amie	Filled	1.0	$54,531
Water Plant	Water Plant Class A Operator	TBD	Vacant	1.0	$68,231
Water Plant	Water Plant Mechanic	Hayley, Cody	Filled	1.0	$72,716
Water Plant	Water Plant Operator - Trainee	Alford, Shannon	Filled	1.0	$65,640
Water Plant	Water Plant Operator - Trainee	Johnson, Erik	Filled	1.0	$59,664
Water Plant	Water Plant Operator - Trainee	McCann, Zachary	Filled	1.0	$48,187
Water Plant	Water Plant Operator - Trainee	Tincher, Eli	Filled	1.0	$50,035
Water Plant	Water Plant Superintendent	Bruneau, Shawn	Filled	1.0	$127,135

DIVISION	POSITION	NAME	STATUS	FTE	COST
Water/Sewer Distribution	Administrative Assistant	Funk, Jodi	Filled	1.0	$70,104
Water/Sewer Distribution	W & S Dist Superintendent	Higginbotham, Eli	Filled	1.0	$137,322
Water/Sewer Distribution	W & S Mechanic	TBD	Vacant	1.0	$70,477
Water/Sewer Distribution	W & S Supervisor	Pearson, James	Filled	1.0	$115,427
Water/Sewer Distribution	W & S Utility	Kerwin, Aaron	Filled	1.0	$65,150
Water/Sewer Distribution	W & S Utility Maintenance Trainee	Bass, Timothy	Filled	1.0	$63,159
Water/Sewer Distribution	W & S Utility Maintenance Trainee	Maisel, Michael	Filled	1.0	$55,636
Water/Sewer Distribution	W & S Utility Maintenance Trainee	Masteller, David	Filled	1.0	$86,858
Water/Sewer Distribution	W & S Utility Maintenance Trainee	Redding, Jarred	Filled	1.0	$59,449
Water/Sewer Distribution	W & S Utility Maintenance Trainee	Sanchez, Aron	Filled	1.0	$50,774
Water/Sewer Distribution	W & S Utility Maintenance Trainee	Swilley, Ryan	Filled	1.0	$60,403
Total, Public Works				**71.0**	**$5,616,996**