



**BEACHWOOD CITY COUNCIL
FINANCE AND INSURANCE COMMITTEE MEETING AGENDA
MONDAY, OCTOBER 20, 2025, 6:00 PM
at BEACHWOOD CITY HALL, CONFERENCE ROOM A,
25325 Fairmount Boulevard, Beachwood, Ohio 44122**

Jillian DeLong
Danielle Shoykhet
June E. Taylor

Agenda Items

1. Mayor's Report
2. 2026 Budget Discussion
3. Any other matters coming before the Finance and Insurance Committee

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Departmental Property and Equipment Requests

2026 Budget

Department	Description	Amount
Finance	Copiers	\$ 60,000
	Network switches	\$ 30,000
	Traffic box switches	\$ 60,000
	Wifi overhaul	\$ 50,000
	Cameras	\$ 50,000
		250,000
Police	Deer culling	156,000
	Tasers - annual program	60,000
	2 K9 dogs (one would be split with Beachwood schools)	32,000
	Vehicles - 3 Explorers, 2 Explorers for K9 unit (one unit would be split with Beachwood schools).	410,000
	Total	658,000
Public Works	Salt truck	300,000
	Utility truck	360,000
	Total	660,000
Pools & Parks	Tennis court repairs	150,000
		150,000
	Grand Total	\$ 1,718,000

**City of Beachwood
General Fund
TOTAL APPROPRIATIONS**

	2025 Appropriations	Proposed 2026 Appropriations	Difference	% Difference	
Council	380,700	383,300 \LS	2,600	0.7%	
Mayor's Office	920,800	961,800 RU	41,000	4.5%	
Economic Development	648,800	658,100 RU	9,300	1.4%	
Human Resources	210,000	208,200 RU	(1,800)	-0.9%	
Finance Department (less transfers out)	5,000,300	4,221,400 \LS	(778,900)	-15.6%	2025 budget included \$980k for tax refund but it is a rev reduction, not expense, so not in 2026 budget.
Law Department	1,003,800	1,082,000 RU	78,200	7.8%	Graduate program for M. Kurz, increase for civil service testing,
Police Department	14,785,900	15,081,800 \LS	295,900	2.0%	
Fire Department	10,693,500	11,124,500 RU	431,000	4.0%	3 new ff's, 1 Full-time admin asst
Public Works Dept	12,549,100	12,814,700 RU	265,600	2.1%	
Recreation Admin	2,080,500	2,155,800 RU	75,300	3.6%	
Recreation Camps	639,800	776,300 RU	136,500	21.3%	Additional 2 weeks of camp
Swimming Pool/ Parks	956,800	984,800 RU	28,000	2.9%	2025 included budget for operating concession stand, not needed in 2026. 2026 budget includes \$150,000 for tennis court repairs
Building Department	1,422,700	1,525,700 \LS	103,000	7.2%	increase in credit card fees and computer maintenance
Total	51,292,700	51,978,400	685,700	1.3%	
Plus Transfer to Capital	4,000,000	3,000,000			
Plus Transfer to Revolving Loan I	500,000	500,000			
Grand Total	55,792,700	55,478,400	(314,300)	-0.6%	

TRUE

COUNCIL

		2023 Actual Expenses	2024 Actual Expenses	2025 Appropriation	2026 Appropriation
PERSONAL SERVICES - SALARIES AND WAGES					
SALARIED EMPLOYEES					
101.101.51110	COUNCIL	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000
101.101.51130	OTHER EXEMPT EMPLOYEES	\$ 78,293	\$ 84,752	\$ 91,700	\$ 97,700
101.101.51310	LEAVE SETTLEMENTS	\$ 18	\$ 624	\$ 2,000	\$ 4,000
	TOTAL SALARIES AND WAGES	<u>186,311</u>	<u>193,376</u>	<u>201,700</u>	<u>209,700</u>
PERSONAL SERVICES - EMPLOYEE BENEFITS					
EMPLOYEE BENEFITS					
101.101.52110	HEALTH COVERAGE	35,559	31,936	36,300	40,500
101.101.52120	GROUP LIFE AND DISABILITY INSURANCE	766	764	1,000	1,000
101.101.52130	WORKERS COMPENSATION	2,386	-	3,500	3,500
101.101.52210	PERS	25,083	26,745	28,200	29,500
101.101.52240	MEDICARE	2,674	2,787	3,000	3,100
	TOTAL EMPLOYEE BENEFITS	<u>66,468</u>	<u>62,232</u>	<u>72,000</u>	<u>77,600</u>
PROFESSIONAL SERVICES					
OTHER PROFESSIONAL SERVICES					
101.101.53120	ARCHITECTURAL SERVICE	2,475	-	-	-
101.101.53190	OTHER PROFESSIONAL SERVICES	22,125	22,125	25,000	25,000
	TOTAL PROFESSIONAL SERVICES	<u>24,600</u>	<u>22,125</u>	<u>25,000</u>	<u>25,000</u>
CONTRACTUAL SERVICES					
101.101.54990	OTHER CONTRACTUAL SERVICES	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER SERVICES AND EXPENSES					
EMPLOYEE BUSINESS EXPENSES					
101.101.55310	EDUCATION AND TRAINING	235	1,020	14,000	10,000
101.101.55320	TRAVEL	-	642	3,500	3,500
101.101.55330	MEMBERSHIPS	1,335	640	1,000	1,500
101.101.55340	PROFESSIONAL/SOCIAL MEETINGS	-	338	400	400
PRINTING					
101.101.55430	BUSINESS PRINTING	411	409	700	700
101.101.55510	LEGAL NOTICES	-	23	500	500
101.101.55520	EMPLOYMENT ADVERTISING	-	-	-	-
101.101.55990	OTHER SERVICES AND EXPENSES	24,892	26,502	30,000	30,000
	TOTAL OTHER SERVICES & EXPENSES	<u>26,873</u>	<u>29,574</u>	<u>50,100</u>	<u>46,600</u>
MATERIALS AND SUPPLIES					
FOOD/GROCERY ITEMS					
101.101.56190	OTHER FOOD/GROCERY ITEMS	148	142	1,000	500
OFFICE SUPPLIES					
101.101.56210	POSTAGE	1	-	400	400
101.101.56220	PUBLICATIONS/SUBSCRIPTIONS	-	-	200	200
101.101.56290	OTHER OFFICE SUPPLIES	-	247	500	500
101.101.56660	UNIFORMS	-	-	2,000	-
101.101.56920	COMPUTER EQUIPMENT	496	462	800	800
	TOTAL MATERIALS AND SUPPLIES	<u>645</u>	<u>851</u>	<u>4,900</u>	<u>2,400</u>
PROPERTY AND EQUIPMENT					
101.101.57220	COMPUTER EQUIPMENT/SOFTWARE	5,814	16,687	25,000	20,000
101.101.57230	COMMUNICATIONS EQUIPMENT	51,330	-	-	-
101.101.57290	OTHER EQUIPMENT/ASSETS	-	-	2,000	2,000
	TOTAL PROPERTY AND EQUIPMENT	<u>57,144</u>	<u>16,687</u>	<u>27,000</u>	<u>22,000</u>
	GRAND TOTAL - COUNCIL	<u>\$ 362,041</u>	<u>\$ 324,845</u>	<u>\$ 380,700</u>	<u>\$ 383,300</u>

MAYOR'S OFFICE

		2023 Actual Expenses	2024 Actual Expenses	2025 Appropriation	2026 Appropriation
PERSONAL SERVICES - SALARIES AND WAGES					
Includes salary and other benefits					
101.121.51110	ELECTED OFFICIALS	\$ 173,775	\$ 173,775	\$ 173,800	\$ 181,700
101.121.51130	OTHER EXEMPT EMPLOYEES	184,238	235,715	300,300	320,300
101.121.51310	LEAVE SETTLEMENTS	4,422	378	7,000	7,000
	TOTAL SALARIES AND WAGES	<u>362,435</u>	<u>409,868</u>	<u>481,100</u>	<u>509,000</u>
PERSONAL SERVICES - EMPLOYEE BENEFITS					
101.121.52110	HEALTH COVERAGE	62,360	73,187	97,900	109,000
101.121.52120	GROUP LIFE AND DISABILITY INSURANCE	2,793	3,000	5,000	5,000
101.121.52130	WORKERS COMPENSATION	4,625	-	10,000	8,000
101.121.52140	UNEMPLOYMENT	-	-	-	-
101.121.52210	PERS	47,578	53,713	67,000	70,300
101.121.52240	MEDICARE	5,362	6,011	6,900	7,500
	TOTAL EMPLOYEE BENEFITS	<u>122,718</u>	<u>135,911</u>	<u>186,800</u>	<u>199,800</u>
PROFESSIONAL SERVICES					
101.121.53110	LEGAL SERVICES	11,250	11,250	15,000	-
101.121.53190	OTHER PROFESSIONAL SERVICES	77,880	47,675	75,000	86,000
	TOTAL PROFESSIONAL SERVICES	<u>89,130</u>	<u>58,925</u>	<u>90,000</u>	<u>86,000</u>
CONTRACTUAL SERVICES					
101.121.54390	OTHER EQUIPMENT MAINT. & REPAIR	1,563	1,225	2,000	2,000
101.121.54990	OTHER CONTRACTUAL SERVICES	-	41	-	-
	TOTAL CONTRACTUAL SERVICES	<u>1,563</u>	<u>1,266</u>	<u>2,000</u>	<u>2,000</u>
OTHER SERVICES AND EXPENSES					
101.121.55210	TELEPHONE/FAX COMMUNICATION	885	760	1,200	1,200
101.121.55310	EDUCATION & TRAINING	-	450	2,000	7,500
101.121.55320	TRAVEL EXPENSES	-	-	2,000	2,000
101.121.55330	MEMBERSHIPS, DUES, LICENSES	12,216	12,486	14,000	16,000
101.121.55340	PROFESSIONAL/SOCIAL MEETINGS/EVENTS	-	420	1,000	1,000
101.121.55390	OTHER EMPLOYEE BUSINESS EXPENSES	20	-	100	100
101.121.55430	BUSINESS PRINTING	3,938	4,088	7,000	5,000
ADVERTISING					
101.121.55590	OTHER ADVERTISING	86,856	93,804	110,000	115,000
101.121.55990	OTHER SERVICES AND EXPENSES	1,122	-	700	700
	TOTAL OTHER SERVICES & EXPENSES	<u>105,037</u>	<u>112,008</u>	<u>138,000</u>	<u>148,500</u>
MATERIALS & SUPPLIES					
FOOD/GROCERY ITEMS					
101.121.56110	COFFEE, CREAM, SUGAR	-	-	-	-
101.121.56190	OTHER FOOD/GROCERY ITEMS	539	241	500	500
OFFICE SUPPLIES					
101.121.56210	POSTAGE	767	1,161	5,000	2,000
101.121.56220	PUBLICATIONS/SUBSCRIPTIONS	1,523	426	1,400	1,000
101.121.56290	OTHER OFFICE SUPPLIES	1,958	1,467	3,000	2,000
101.121.56690	OTHER MATERIALS & SUPPLIES	4,678	648	5,000	4,000
EQUIPMENT < \$1,000					
101.121.56910	OFFICE EQUIPMENT < \$1,000	-	547	500	500
101.121.56920	COMPUTER EQUIPMENT < \$1,000	951	-	1,000	1,000
101.121.56990	OTHER EQUIPMENT < \$1,000	-	-	500	500
	TOTAL MATERIALS AND SUPPLIES	<u>10,416</u>	<u>4,490</u>	<u>16,900</u>	<u>11,500</u>
PROPERTY AND EQUIPMENT					
101.121.57210	OFFICE FURNITURE & EQUIPMENT	13,450	1,020	2,000	2,000
101.121.57220	COMPUTER HARDWARE/SOFTWARE	-	-	2,000	2,000
101.121.57290	OTHER CAPITAL EQUIPMENT	1,218	-	2,000	1,000
	TOTAL PROPERTY AND EQUIPMENT	<u>14,668</u>	<u>1,020</u>	<u>6,000</u>	<u>5,000</u>
	GRAND TOTAL - MAYOR'S OFFICE	<u>\$ 705,967</u>	<u>\$ 723,488</u>	<u>\$ 920,800</u>	<u>\$ 961,800</u>

ECONOMIC DEVELOPMENT

		2023 Actual Expenses	2024 Actual Expenses	2025 Appropriation	2026 Appropriation
PERSONAL SERVICES - SALARIES AND WAGES					
Includes salary and other benefits					
101.122.51130	OTHER EXEMPT EMPLOYEES	119,041	129,297	140,200	148,300
101.122.51220	PART-TIME EMPLOYEES	-	-	8,800	8,000
101.122.51310	LEAVE SETTLEMENTS	439	-	3,000	3,000
	TOTAL SALARIES AND WAGES	<u>119,480</u>	<u>129,297</u>	<u>152,000</u>	<u>159,300</u>
PERSONAL SERVICES - EMPLOYEE BENEFITS					
101.122.52110	HEALTH CARE PREMIUMS	18,720	17,043	19,100	21,000
101.122.52120	GROUP LIFE & DISABILITY INSURANCE	1,062	974	2,000	2,000
101.122.52130	WORKERS COMPENSATION	1,541	-	3,000	3,000
101.122.52210	PERS	15,209	17,839	21,200	22,400
101.122.52240	MEDICARE	1,700	1,834	2,100	2,400
	TOTAL EMPLOYEE BENEFITS	<u>38,232</u>	<u>37,690</u>	<u>47,400</u>	<u>50,800</u>
PROFESSIONAL SERVICES					
101.122.53130	ENGINEERING SERVICES	-	-	-	-
101.122.53190	OTHER PROFESSIONAL SERVICES	12,550	29,630	43,000	50,000
	TOTAL PROFESSIONAL SERVICES	<u>12,550</u>	<u>29,630</u>	<u>43,000</u>	<u>50,000</u>
CONTRACTUAL SERVICES					
OTHER CONTRACTUAL SERVICES					
101.122.54990	OTHER CONTRACTUAL SERVICES	-	-	29,000	35,000
	TOTAL CONTRACTUAL SERVICES	<u>-</u>	<u>-</u>	<u>29,000</u>	<u>35,000</u>
OTHER SERVICES AND EXPENSES					
101.122.55310	EDUCATION & TRAINING	775	2,075	3,800	4,800
101.122.55320	TRAVEL EXPENSES	227	440	2,000	2,000
101.122.55330	MEMBERSHIPS, DUES, LICENSES	8,520	5,128	12,000	13,500
101.122.55340	PROFESSIONAL/SOCIAL MEETINGS & EV	2,772	200	5,000	5,000
101.122.55430	BUSINESS PRINTING	2,489	4,048	10,500	7,500
101.122.55590	OTHER ADVERTISING	7,830	30,465	43,000	35,000
101.122.55920	INCENTIVE PROGRAMS	180,462	36,314	260,000	251,000
	TOTAL OTHER SERVICES & EXPENSES	<u>203,075</u>	<u>78,670</u>	<u>336,300</u>	<u>318,800</u>
MATERIALS & SUPPLIES					
101.122.56190	OTHER FOOD/GROCERY ITEMS	334	2,960	1,000	1,000
101.122.56210	POSTAGE	79	132	500	500
101.122.56220	PUBLICATIONS/SUBSCRIPTIONS	174	625	500	600
101.122.56290	OTHER OFFICE SUPPLIES	-	-	800	800
101.122.56690	OTHER MATERIALS & SUPPLIES	495	3,672	9,500	5,500
EQUIPMENT < \$1,000					
101.122.56920	COMPUTER EQUIPMENT < \$1,000	762	1,130	800	1,200
101.122.56990	OTHER EQUIPMENT < \$1,000	-	-	-	-
	TOTAL MATERIALS AND SUPPLIES	<u>1,844</u>	<u>8,519</u>	<u>13,100</u>	<u>9,600</u>
PROPERTY AND EQUIPMENT					
101.122.57210	OFFICE FURNITURE & EQUIPMENT	-	-	1,000	-
101.122.57220	COMPUTER HARDWARE/SOFTWARE	11,446	11,994	25,000	32,600
101.122.57290	OTHER EQUIPMENT/ASSETS	-	2,450	2,000	2,000
	TOTAL PROPERTY AND EQUIPMENT	<u>11,446</u>	<u>14,444</u>	<u>28,000</u>	<u>34,600</u>
GRAND TOTAL - ECONOMIC DEVELOPMENT		<u>\$ 386,627</u>	<u>\$ 298,250</u>	<u>\$ 648,800</u>	<u>\$ 658,100</u>

Human Resources

		2023 Actual Expenses	2024 Actual Expenses	2025 Appropriation	2026 Appropriation
PERSONAL SERVICES - SALARIES AND WAGES					
Includes salary and other benefits					
101.123.51130	OTHER EXEMPT EMPLOYEES	99,458	104,421	116,200	119,600
101.123.51310	LEAVE SETTLEMENTS	3,595	2,983	6,000	6,000
	TOTAL SALARIES AND WAGES	<u>103,053</u>	<u>107,404</u>	<u>122,200</u>	<u>125,600</u>
PERSONAL SERVICES - EMPLOYEE BENEFITS					
101.123.52110	HEALTH COVERAGE	29,612	26,676	30,200	21,000
101.123.52120	GROUP LIFE AND DISABILITY INSURANC	976	929	1,500	1,400
101.123.52130	WORKERS COMPENSATION	1,285	-	3,000	3,000
101.123.52210	PERS	13,705	14,395	17,300	17,800
101.123.52240	MEDICARE	1,438	1,502	1,900	1,900
	TOTAL EMPLOYEE BENEFIT	<u>47,016</u>	<u>43,502</u>	<u>53,900</u>	<u>45,100</u>
PROFESSIONAL SERVICES					
101.123.53110	LEGAL SERVICES	-	-	5,000	5,000
101.123.53190	OTHER PROFESSIONAL SERVICES	4,244	11,007	5,000	5,000
	TOTAL PROFESSIONAL SERVICES	<u>4,244</u>	<u>11,007</u>	<u>10,000</u>	<u>10,000</u>
CONTRACTUAL SERVICES					
101.131.54420	ADMISSIONS	-	4,935	5,000	-
OTHER CONTRACTUAL SERVICES					
101.123.54990	OTHER CONTRACTUAL SERVICES	9,108	14,109	10,000	14,000
	TOTAL CONTRACTUAL SERVICES	<u>9,108</u>	<u>19,044</u>	<u>15,000</u>	<u>14,000</u>
OTHER SERVICES AND EXPENSES					
EMPLOYEE BUSINESS EXPENSES					
101.123.55310	EDUCATION AND TRAINING	2,687	7,086	4,000	8,000
101.123.55320	TRAVEL EXPENSES	-	-	500	1,000
101.123.55330	MEMBERSHIPS, DUES, LICENSES	404	264	1,500	1,500
PRINTING					
101.123.55430	BUSINESS PRINTING	-	-	100	250
ADVERTISING					
101.123.55520	EMPLOYMENT ADVERTISING	-	-	500	500
	TOTAL OTHER SERVICES & EXPENSES	<u>3,091</u>	<u>7,350</u>	<u>6,600</u>	<u>11,250</u>
MATERIALS AND SUPPLIES					
OFFICE SUPPLIES					
101.123.56220	PUBLICATIONS/SUBSCRIPTIONS	540	570	800	750
101.123.56290	OTHER OFFICE SUPPLIES	1,096	900	1,000	1,000
OTHER MATERIALS AND SUPPLIES					
101.123.56690	OTHER MATERIALS & SUPPLIES	-	-	500	500
	TOTAL MATERIALS AND SUPPLIES	<u>1,636</u>	<u>1,470</u>	<u>2,300</u>	<u>2,250</u>
GRAND TOTAL - HUMAN RESOURCES DE \$					
		<u>168,148</u>	<u>189,777</u>	<u>210,000</u>	<u>208,200</u>

FINANCE

		2023 Actual Expenses	2024 Actual Expenses	2025 Appropriation	2026 Appropriation
PERSONAL SERVICES - SALARIES AND WAGES					
Includes salary and other benefits					
101.131.51130	OTHER EXEMPT EMPLOYEES	821,383	867,176	930,300	968,500
101.131.51210	FULL-TIME EMPLOYEES	190,122	205,035	215,200	229,300
101.131.51220	PART-TIME EMPLOYEES	-	-	-	5,000
101.131.51230	OVERTIME	-	-	1,000	1,000
101.131.51310	LEAVE SETTLEMENTS	48,168	39,189	48,000	51,000
	TOTAL SALARIES AND WAGES	<u>1,059,673</u>	<u>1,111,400</u>	<u>1,194,500</u>	<u>1,254,800</u>
PERSONAL SERVICES - EMPLOYEE BENEFITS					
101.131.52110	HEALTH COVERAGE	245,552	208,260	247,700	228,600
101.131.52120	GROUP LIFE AND DISABILITY INSURANCE	8,954	8,397	11,000	12,000
101.131.52130	WORKERS COMPENSATION	13,067	-	20,000	20,000
101.131.52210	PERS	139,419	146,967	167,000	174,000
101.131.52240	MEDICARE	15,096	15,812	17,500	18,000
	TOTAL EMPLOYEE BENEFIT	<u>422,088</u>	<u>379,436</u>	<u>463,200</u>	<u>452,600</u>
PROFESSIONAL SERVICES					
101.131.53140	ACCOUNTING AND FINANCIAL SERVICES	24,210	31,486	38,000	38,000
101.131.53190	OTHER PROFESSIONAL SERVICES	158,631	168,655	190,000	185,000
101.131.53210	COMPUTER CONSULTING SERVICES	13,254	14,182	18,000	18,000
101.131.53220	INCOME TAX COLLECTION SERVICES	678,489	624,901	730,000	725,000
101.131.53230	PAYROLL SERVICES	49,845	56,833	54,000	59,000
101.131.53290	OTHER COMPUTER/TECHNICAL SERVICES	-	-	10,000	10,000
	TOTAL PROFESSIONAL SERVICES	<u>924,429</u>	<u>896,057</u>	<u>1,040,000</u>	<u>1,035,000</u>
CONTRACTUAL SERVICES					
RENTALS AND LEASES					
101.131.54210	OFFICE EQUIPMENT	2,013	2,381	2,500	3,400
101.131.54290	OTHER RENTS & LEASES	226	255	500	500
MAINTENANCE AND REPAIR SERVICES					
101.131.54390	OTHER EQUIPMENT MAINT. & REPAIR	2,327	2,346	8,000	8,000
OTHER CONTRACTUAL SERVICES					
101.131.54990	OTHER CONTRACTUAL SERVICES	92,837	101,990	1,352,300	320,000
	TOTAL CONTRACTUAL SERVICES	<u>97,403</u>	<u>106,972</u>	<u>1,363,300</u>	<u>331,900</u>
OTHER SERVICES AND EXPENSES					
INSURANCE SERVICES					
101.131.55110	INSURANCE PREMIUM COSTS	268,375	319,213	360,000	430,000
101.131.55120	EXPENSES TO BE REIMB BY INSURANCE/D	-	806	-	-
COMMUNICATIONS					
101.131.55210	TELEPHONE/FAX COMMUNICATION	3,121	4,225	4,800	4,800
101.131.55290	OTHER COMMUNICATIONS	12,453	11,498	17,000	17,000
EMPLOYEE BUSINESS EXPENSES					
101.131.55310	EDUCATION AND TRAINING	3,624	3,014	6,000	31,000
101.131.55320	TRAVEL EXPENSES	5,216	2,022	8,000	8,000
101.131.55330	MEMBERSHIPS, DUES, LICENSES	5,603	5,923	6,500	6,500
101.131.55340	PROFESSIONAL/SOCIAL MEETINGS	-	100	200	200
PRINTING					
101.131.55430	BUSINESS PRINTING	2,262	821	3,000	3,000
COUNTY AUDITOR DEDUCTIONS					
101.131.55610	ELECTION EXPENSE	-	8,603	10,000	10,000
101.131.55620	BOARD OF TAX APPEAL	12	13	-	-
101.131.55640	AUDITOR & TREASURER FEES	36,083	14,634	39,000	39,000
101.131.55650	DRETAC FUND	14,841	3,332	16,000	16,000
101.131.55660	HB 66 FEE	248	175	300	300
101.131.55670	COUNTY LAND BANK FEE	87	17	2,000	2,000
101.131.55690	OTHER COUNTY AUDITOR DEDUCTS	745	-	500	500
OTHER SERVICES AND EXPENSES					
101.131.55910	REAL ESTATE TAXES	30,708	-	-	500
101.131.55990	OTHER SERVICES AND EXPENSES	-	-	1,000	1,000
	TOTAL OTHER SERVICES & EXPENSES	<u>383,378</u>	<u>374,396</u>	<u>474,300</u>	<u>569,800</u>
MATERIALS AND SUPPLIES					
FOOD/GROCERY ITEMS					
101.131.56110	COFFEE, CREAM, SUGAR	417	366	500	800
101.131.56190	OTHER FOOD/GROCERY ITEMS	1,600	-	-	-
OFFICE SUPPLIES					
101.131.56210	POSTAGE	2,859	2,426	5,000	5,000
101.131.56220	PUBLICATIONS/SUBSCRIPTIONS	-	-	500	500
101.131.56290	OTHER OFFICE SUPPLIES	3,515	3,811	6,000	6,000
101.131.56660	UNIFORMS	609	-	500	500
OTHER MATERIALS AND SUPPLIES					

FINANCE

		2023 Actual Expenses	2024 Actual Expenses	2025 Appropriation	2026 Appropriation
101.131.56690	OTHER MATERIALS & SUPPLIES	-	-	500	500
EQUIPMENT < \$1,000					
11.131.56910	OFFICE EQUIPMENT < \$1,000	-	-	1,000	1,000
101.131.56920	COMPUTER EQUIP./SOFT < \$1,000	4,757	11,366	10,000	13,000
101.131.56930	COMMUNICATION EQUIP. < \$1,000	-	-	2,000	2,000
101.131.56990	OTHER EQUIP./ASSETS < \$1,000	1,151	-	1,000	1,000
	TOTAL MATERIALS AND SUPPLIES	<u>14,908</u>	<u>17,969</u>	<u>27,000</u>	<u>30,300</u>
PROPERTY AND EQUIPMENT					
101.131.57210	OFFICE FURNITURE & EQUIPMENT	6,515	-	2,000	60,000
101.131.57220	COMPUTER EQUIPMENT/SOFTWARE	279,292	283,260	420,000	476,000
101.131.57230	COMMUNICATIONS EQUIPMENT	-	-	5,000	-
101.131.57290	OTHER EQUIPMENT	-	47,528	10,000	10,000
	TOTAL PROPERTY AND EQUIPMENT	<u>285,807</u>	<u>330,788</u>	<u>437,000</u>	<u>546,000</u>
		\$ 3,187,686	\$ 3,217,018	\$ 4,999,300	\$ 4,220,400
TRANSFERS AND ADVANCES					
	TRANSFERS OUT - to Capital Improvement	11,400,000	16,000,000	4,000,000	3,000,000
101.131.59110	TRANSFERS OUT - to Debt Service Fund	300,000	-	-	-
	TRANSFERS OUT - to Revolving Loan Funds	-	-	500,000	500,000
101.131.59940	SALES TAX	267	215	1,000	1,000
	GRAND TOTAL - FINANCE DEPARTMENT	<u>\$ 14,887,953</u>	<u>\$ 19,217,233</u>	<u>\$ 9,500,300</u>	<u>\$ 7,721,400</u>

LAW

	2023 Actual Expenses	2024 Actual Expenses	2025 Appropriation	2026 Appropriation
PERSONAL SERVICES - SALARIES AND WAGES				
Includes salary and other benefits				
101.141.51120 BOARDS AND COMMISSIONS	\$ -	\$ 43	\$ -	\$ 800
101.141.51130 OTHER EXEMPT EMPLOYEES	330,861	218,547	234,400	250,200
101.141.51220 PART TIME EMPLOYEES	37,463	46,208	55,000	73,000
101.141.51230 OVERTIME	120	-	1,000	500
101.141.51310 LEAVE SETTLEMENTS	29,721	1,863	8,000	8,000
TOTAL SALARIES AND WAGES	<u>398,165</u>	<u>266,661</u>	<u>298,400</u>	<u>332,500</u>
PERSONAL SERVICES - EMPLOYEE BENEFIT				
101.141.52110 HEALTH COVERAGE	66,594	40,165	49,000	68,700
101.141.52120 GROUP LIFE AND DISABILITY INSURANCE	2,747	1,847	4,000	4,000
101.141.52130 WORKERS COMPENSATION	4,515	-	8,000	8,000
101.141.52140 UNEMPLOYMENT COMPENSATION	-	-	-	-
101.141.52210 PERS	53,031	36,491	44,000	46,700
101.141.52240 MEDICARE	5,754	3,835	4,500	4,900
TOTAL EMPLOYEE BENEFIT	<u>132,641</u>	<u>82,338</u>	<u>109,500</u>	<u>132,300</u>
PROFESSIONAL SERVICES				
101.141.53110 LEGAL SERVICES	156,238	427,264	445,000	445,000
101.141.53190 OTHER PROFESSIONAL SERVICES	-	21,459	36,000	36,000
101.141.53290 OTHER COMPUTER SERVICES	-	-	-	-
101.141.53310 CIVIL SERVICE TESTING	9,237	18,490	30,000	40,000
TOTAL PROFESSIONAL SERVICES	<u>165,475</u>	<u>467,213</u>	<u>511,000</u>	<u>521,000</u>
CONTRACTUAL SERVICES				
MAINTENANCE AND REPAIR SERVICES				
101.141.54390 OTHER EQUIPMENT MAINT. & REPAIR	294	407	800	800
OTHER CONTRACTUAL SERVICES				
101.141.54990 OTHER CONTRACTUAL SERVICES	750	58	1,300	1,000
TOTAL CONTRACTUAL SERVICES	<u>1,044</u>	<u>465</u>	<u>2,100</u>	<u>1,800</u>
OTHER SERVICES AND EXPENSES				
101.141.55130 MORAL CLAIMS	1,306	-	3,000	3,000
101.141.55210 TELEPHONE/FAX COMMUNICATION	664	570	1,000	1,000
101.141.55310 EDUCATION & TRAINING	1,200	185	3,000	17,000
101.141.55320 TRAVEL EXPENSES	184	397	1,000	1,000
101.141.55330 MEMBERSHIPS, DUES, LICENSES	2,995	517	3,500	3,500
101.141.55390 OTHER EMPLOYEE BUSINESS	-	-	200	200
101.141.55430 BUSINESS PRINTING	180	-	2,500	2,500
ADVERTISING				
101.141.55510 LEGAL NOTICES	9,680	8,744	11,000	11,000
101.141.55520 EMPLOYMENT ADVERTISING	-	-	-	-
TOTAL OTHER SERVICES & EXPENSES	<u>16,209</u>	<u>10,413</u>	<u>25,200</u>	<u>39,200</u>
MATERIALS AND SUPPLIES				
101.141.56190 OTHER FOOD/GROCERY ITEMS	88	-	100	100
101.141.56210 POSTAGE	733	418	500	500
101.141.56220 PUBLICATIONS/SUBSCRIPTIONS	5,462	8,696	9,000	9,000
101.141.56290 OTHER OFFICE SUPPLIES	655	1,006	1,000	1,000
EQUIPMENT < \$1,000				
101.141.56910 OFFICE EQUIPMENT < \$1,000	-	610	1,000	1,000
101.141.56920 COMPUTER EQUIP./SOFTWARE < \$1,000	159	37	1,000	1,000
TOTAL MATERIALS AND SUPPLIES	<u>7,097</u>	<u>10,767</u>	<u>12,600</u>	<u>12,600</u>
PROPERTY AND EQUIPMENT				
101.141.57210 OFFICE FURNITURE & EQUIPMENT	-	-	-	-
101.141.57220 COMPUTER HARDWARE/SOFTWARE	26,855	7,225	30,000	40,600
101.141.57290 OTHER EQUIPMENT/ASSETS	-	-	2,000	2,000
TOTAL PROPERTY AND EQUIPMENT	<u>26,855</u>	<u>7,225</u>	<u>32,000</u>	<u>42,600</u>
GRAND TOTAL - LAW DEPARTMENT	<u>\$ 747,486</u>	<u>\$ 845,082</u>	<u>\$ 990,800</u>	<u>\$ 1,082,000</u>

POLICE

		2023 Actual Expenses	2024 Actual Expenses	2025 Appropriation	2026 Appropriation
PERSONAL SERVICES - SALARIES AND WAGES					
	Includes salary and other benefits				
101.221.51130	OTHER EXEMPT EMPLOYEES	\$ 372,264	\$ 405,360	\$ 504,500	\$ 508,000
101.221.51210	FULL-TIME EMPLOYEES	5,957,876	5,926,179	7,330,000	7,567,000
101.221.51220	PART-TIME EMPLOYEES	792,110	848,322	875,000	890,000
101.221.51230	OVERTIME	316,943	305,509	420,000	420,000
101.221.51310	LEAVE SETTLEMENTS	119,325	242,012	225,000	250,000
	TOTAL SALARIES AND WAGES	<u>7,558,518</u>	<u>7,727,382</u>	<u>9,354,500</u>	<u>9,635,000</u>
PERSONAL SERVICES - EMPLOYEE BENEFITS					
101.221.52110	HEALTH COVERAGE	1,667,738	1,504,788	1,995,400	2,278,000
101.221.52120	GROUP LIFE AND DISABILITY INSURANCE	5,242	5,101	7,200	7,400
101.221.52130	WORKERS COMPENSATION	122,944	44,255	130,000	130,000
101.221.52140	UNEMPLOYMENT	-	13,639	10,000	10,000
101.221.52210	PERS	311,756	333,389	358,000	367,000
101.221.52220	POLICE PENSION	755,512	515,414	617,000	655,000
101.221.52240	MEDICARE	109,237	112,755	135,000	140,400
101.221.52310	CLOTHING ALLOWANCE	93,025	96,178	114,000	114,000
	TOTAL EMPLOYEE BENEFITS	<u>3,065,454</u>	<u>2,625,519</u>	<u>3,366,600</u>	<u>3,701,800</u>
PROFESSIONAL SERVICES					
101.221.53130	ENGINEERING SERVICES	24,397	36,159	40,000	40,000
101.221.53140	ACCOUNTING AND FINANCIAL SERVICES	1,778	2,215	5,000	5,000
101.221.53190	OTHER PROFESSIONAL SERVICES	24,164	2,606	55,000	15,000
101.221.53290	OTHER COMPUTER/TECHNICAL SERVICE	7,200	7,200	12,000	10,000
	TOTAL PROFESSIONAL SERVICES	<u>57,539</u>	<u>48,180</u>	<u>112,000</u>	<u>70,000</u>
CONTRACTUAL SERVICES					
UTILITY AND SANTATION SERVICES					
101.221.54110	ELECTRIC	116,669	110,228	140,000	140,000
RENTALS AND LEASES					
101.221.54230	COMPUTER HARDWARE/SOFTWARE	-	-	5,000	-
101.221.54290	OTHER RENTS AND LEASES	7,140	3,677	11,500	10,000
MAINTENANCE AND REPAIR SERVICES					
101.221.54310	BUILDING MAINTENANCE & REPAIR	-	-	10,000	-
101.221.54370	VEHICLE MAINTENANCE & REPAIR	-	-	8,000	-
101.221.54390	OTHER EQUIP. MAINT. & REPAIR	177,035	159,311	190,000	190,000
JAIL FACILITY COSTS					
101.221.54510	PRISONER MEALS	6,455	6,512	12,000	10,000
101.221.54520	PRISONER MEDICAL	7,635	7,764	15,000	15,000
101.221.54590	JAIL/PRISONER OTHER	-	-	4,000	-
OTHER CONTRACTUAL SERVICES					
101.221.54990	OTHER CONTRACTUAL SERVICES	114,602	135,510	155,000	211,000
	TOTAL CONTRACTUAL SERVICES	<u>429,536</u>	<u>423,002</u>	<u>550,500</u>	<u>576,000</u>
OTHER SERVICES & EXPENSES					
COMMUNICATIONS					
101.221.55210	TELEPHONE/FAX COMMUNICATIONS	11,654	11,515	15,000	15,000
101.221.55290	OTHER COMMUNICATION	24,650	24,794	35,000	85,000
101.221.55310	EDUCATION AND TRAINING	63,322	53,010	85,000	85,000
101.221.55320	TRAVEL EXPENSES	7,460	4,375	25,000	15,000
101.221.55330	MEMBERSHIPS, DUES, LICENSES	690	890	2,000	2,000
101.221.55430	BUSINESS PRINTING	5,886	6,139	7,000	7,000
101.221.55590	OTHER ADVERTISING	1,800	-	-	-
101.221.55930	K9 EXPENSES	7,238	6,264	13,000	13,000
	TOTAL OTHER SERVICES & EXPENSES	<u>122,700</u>	<u>106,987</u>	<u>182,000</u>	<u>222,000</u>
MATERIALS AND SUPPLIES					
FOOD/GROCERY ITEMS					
101.221.56110	COFFEE, CREAM, SUGAR	1,245	1,239	3,000	2,000
101.221.56190	OTHER FOOD/GROCERY ITEMS	504	1,782	1,000	2,500
101.221.56210	POSTAGE	1,475	1,299	2,000	2,000
101.221.56220	PUBLICATIONS/SUBSCRIPTIONS	24,026	22,206	25,000	27,000
101.221.56290	OTHER OFFICE SUPPLIES	6,800	7,182	12,000	12,000
101.221.56610	MEDICAL SUPPLIES	1,305	-	5,000	1,000
101.221.56620	RANGE & AMMUNITION	16,494	22,586	35,000	40,000
101.221.56630	PUBLIC ED MATERIALS	3,126	2,830	5,000	5,000
101.221.56660	UNIFORMS/TURNOUT GEAR	37,353	29,268	65,000	65,000
101.221.56690	OTHER MATERIALS & SUPPLIES	11,389	6,981	20,000	20,000
101.221.56910	OFFICE EQUIPMENT < \$1,000	1,977	3,708	2,000	2,000
101.221.56920	COMPUTER EQUIPMENT/SOFTWARE < \$1	6,292	4,581	7,500	7,500
101.221.56930	COMMUNICATIONS EQUIPMENT < \$1,000	-	-	2,000	-
101.221.56990	OTHER EQUIPMENT/ASSETS < \$1,000	3,123	4,564	15,000	6,000

POLICE

		2023 Actual Expenses	2024 Actual Expenses	2025 Appropriation	2026 Appropriation
	TOTAL MATERIALS AND SUPPLIES	<u>115,109</u>	<u>108,226</u>	<u>199,500</u>	<u>192,000</u>
PROPERTY AND EQUIPMENT					
101.221.57210	OFFICE FURNITURE AND EQUIPMENT	-	5,457	5,000	5,000
101.221.57220	COMPUTER EQUIPMENT/SOFTWARE	97,519	67,462	600,000	138,000
101.221.57230	COMMUNICATIONS EQUIPMENT	-	23,678	25,000	5,000
101.221.57240	VEHICLES	234,529	-	349,800	410,000
101.221.57290	OTHER EQUIPMENT/ASSETS	11,014	63,245	41,000	127,000
	TOTAL PROPERTY AND EQUIPMENT	<u>343,062</u>	<u>159,842</u>	<u>1,020,800</u>	<u>685,000</u>
	GRAND TOTAL - POLICE DEPARTMENT	<u>\$ 11,691,918</u>	<u>\$ 11,199,138</u>	<u>\$ 14,785,900</u>	<u>\$ 15,081,800</u>

FIRE

		2023 Actual Expenses	2024 Actual Expenses	2025 Appropriation	2026 Appropriation
PERSONAL SERVICES - SALARIES & WAGES					
	Includes salary and other benefits				
101.231.51130	OTHER EXEMPT EMPLOYEES	\$ 280,564	\$ 293,153	\$ 330,000	\$ 330,000
101.231.51210	FULL-TIME EMPLOYEES	4,653,266	4,973,695	5,665,000	5,751,000
101.231.51220	PART-TIME EMPLOYEES	28,622	28,200	38,000	-
101.231.51230	OVERTIME	591,086	603,533	500,000	500,000
101.231.51310	LEAVE SETTLEMENTS	242,420	254,746	300,000	300,000
	TOTAL SALARIES AND WAGES	<u>5,795,958</u>	<u>6,153,327</u>	<u>6,833,000</u>	<u>6,881,000</u>
PERSONAL SERVICES - EMPLOYEE BENEFITS					
101.231.52110	HEALTH COVERAGE	1,327,729	1,200,052	1,393,000	1,670,000
101.231.52120	GROUP LIFE AND DISABILITY INSURANCE	4,241	3,929	4,600	4,800
101.231.52130	WORKERS COMPENSATION	74,151	-	100,000	100,000
101.231.52210	PERS	35,365	35,110	39,500	47,000
101.231.52220	FIRE PENSION	1,266,217	1,364,109	1,435,000	1,551,500
101.231.52240	MEDICARE	83,135	88,736	92,000	100,000
101.231.52310	UNIFORM/CLOTHING ALLOWANCE	66,950	82,275	75,000	93,500
	TOTAL EMPLOYEE BENEFITS	<u>2,857,788</u>	<u>2,774,211</u>	<u>3,139,100</u>	<u>3,566,800</u>
PROFESSIONAL SERVICES					
101.231.53190	OTHER PROFESSIONAL SERVICES	720	-	2,000	2,000
	TOTAL PROFESSIONAL SERVICES	<u>720</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
CONTRACTUAL SERVICES					
UTILITY AND SANITATION SERVICES					
101.231.54110	ELECTRIC	41,916	46,368	65,000	65,000
101.231.54120	NATURAL GAS	19,495	17,969	30,000	30,000
101.231.54130	WATER	38,817	39,185	48,000	48,000
RENTALS AND LEASES					
101.231.54290	OTHER RENTS AND LEASES	-	-	-	500
MAINTENANCE AND REPAIR SERVICES					
101.231.54310	BUILDING MAINTENANCE & REPAIR	6,503	11,220	25,000	25,000
101.231.54390	OTHER EQUIPMENT MAINT. & REPAIR	64,484	73,915	75,000	80,000
OTHER CONTRACTUAL SERVICES					
101.231.54990	OTHER CONTRACTUAL SERVICES	6,811	1,436	35,000	35,000
	TOTAL CONTRACTUAL SERVICES	<u>178,026</u>	<u>190,093</u>	<u>278,000</u>	<u>283,500</u>
OTHER SERVICES AND EXPENSES					
101.231.55210	TELEPHONE/FAX COMMUNICATIONS	3,098	2,659	8,000	8,000
101.231.55290	OTHER COMMUNICATION	18,355	20,583	22,000	24,000
101.231.55310	EDUCATION AND TRAINING	12,145	8,338	25,000	30,000
101.231.55320	TRAVEL EXPENSES	8,534	5,546	10,000	10,000
101.231.55330	MEMBERSHIPS, DUES, LICENSES	11,694	11,066	17,000	17,000
101.231.55340	PROFESSIONAL/SOCIAL MEETINGS	2,529	-	1,000	1,000
101.231.55430	BUSINESS PRINTING	614	301	1,000	1,000
101.231.55990	OTHER SERVICES & EXPENSES	140	-	1,000	1,000
	TOTAL OTHER SERVICES & EXPENSES	<u>57,109</u>	<u>48,493</u>	<u>85,000</u>	<u>92,000</u>
MATERIALS & SUPPLIES					
101.231.56110	COFFEE, CREAM, SUGAR	1,073	856	1,400	-
101.231.56190	OTHER FOOD/GROCERY ITEMS	-	-	500	1,200
101.231.56210	POSTAGE	152	123	500	500
101.231.56220	PUBLICATIONS/SUBSCRIPTIONS	7,389	6,100	7,000	7,500
101.231.56290	OTHER OFFICE SUPPLIES	2,662	2,685	4,000	4,000
101.231.56310	BUILDING MATERIALS AND SUPPLIES	7,293	6,436	8,000	19,000
101.231.56610	MEDICAL SUPPLIES	17,590	20,180	25,000	26,000
101.231.56630	PUBLIC EDUCATION MATERIALS	7,090	7,765	12,000	12,000
101.231.56660	UNIFORM/TURNOUT GEAR	62,487	48,906	60,000	45,000
101.231.56690	OTHER MATERIALS AND SUPPLIES	6,290	14,801	20,000	20,000
EQUIPMENT < \$1,000					
101.231.56910	OFFICE EQUIPMENT < \$1,000	5,224	-	3,000	3,000
101.231.56920	COMPUTER EQUIPMENT < \$1,000	1,253	1,486	15,000	3,000
101.231.56930	COMMUNICATIONS EQUIPMENT < \$1,000	-	233	5,000	5,000
101.231.56990	OTHER EQUIPMENT/ASSETS < \$1,000	7,201	6,687	20,000	10,000
	TOTAL MATERIALS AND SUPPLIES	<u>125,704</u>	<u>116,258</u>	<u>181,400</u>	<u>156,200</u>
PROPERTY AND EQUIPMENT					
101.231.57220	COMPUTER HARDWARE/SOFTWARE	28,021	25,021	35,000	35,000
10.231.57230	COMMUNICATIONS EQUIPMENT	23,346	20,477	70,000	50,000
101.231.57240	VEHICLES	26,963	308,143	40,000	-
101.231.57290	OTHER EQUIPMENT/ASSETS	78,536	67,736	30,000	58,000
	TOTAL PROPERTY AND EQUIPMENT	<u>156,866</u>	<u>421,377</u>	<u>175,000</u>	<u>143,000</u>
GRAND TOTAL - FIRE DEPARTMENT					
		<u>\$ 9,172,171</u>	<u>\$ 9,703,759</u>	<u>\$ 10,693,500</u>	<u>\$ 11,124,500</u>

PUBLIC WORKS DEPARTMENT

		2023 Actual Expenses	2024 Actual Expenses	2025 Appropriation	2026 Appropriation
PERSONAL SERVICES - SALARIES AND WAGES					
101.341.51130	OTHER EXEMPT EMPLOYEES SALARIES	\$ 729,702	\$ 791,267	\$ 983,000	\$ 1,052,000
101.341.51210	FULL-TIME EMPLOYEES	3,246,480	3,559,467	3,675,000	3,775,000
101.341.51220	PART-TIME EMPLOYEES	190,941	273,809	260,000	315,000
101.341.51230	OVERTIME	342,301	353,871	390,000	440,000
101.341.51310	LEAVE SETTLEMENTS	70,279	48,750	100,000	125,000
	TOTAL SALARIES AND WAGES	4,579,703	5,027,164	5,408,000	5,707,000
PERSONAL SERVICES - EMPLOYEE BENEFITS					
101.341.52110	HEALTH COVERAGE	1,204,580	1,112,763	1,342,000	1,482,000
101.341.52120	GROUP LIFE AND DISABILITY INSURANCE	24,031	22,713	29,000	31,000
101.341.52130	WORKERS COMPENSATION	58,403	-	80,000	80,000
101.341.52140	UNEMPLOYMENT COMPENSATION	-	-	10,000	10,000
101.341.52210	PERS	625,399	675,357	753,000	797,000
101.341.52240	MEDICARE	65,968	72,357	78,000	84,000
101.341.52310	UNIFORM/CLOTHING ALLOWANCE	66,262	64,237	70,000	70,000
	TOTAL EMPLOYEE BENEFITS	2,044,643	1,947,427	2,362,000	2,554,000
PROFESSIONAL SERVICES					
101.341.53130	ENGINEERING SERVICES	66,274	34,727	50,000	55,000
101.341.53190	OTHER PROFESSIONAL SERVICES	56,642	6,000	20,000	20,000
	TOTAL PROFESSIONAL SERVICES	122,916	40,727	70,000	75,000
CONTRACTUAL SERVICES					
UTILITY & SANITATION SERVICES					
101.341.54110	ELECTRIC	227,382	245,522	295,000	300,000
101.341.54120	NATURAL GAS	136,175	68,872	125,000	125,000
101.341.54130	WATER / SEWER	34,462	37,809	55,000	55,000
101.341.54140	REFUSE DISPOSAL/HAULING	198,409	222,965	250,000	250,000
RENTALS AND LEASES					
101.341.54240	OTHER EQUIPMENT	1,212	500	8,000	4,000
101.341.54290	OTHER RENTALS & LEASES	1,625	2,730	2,500	2,500
MAINTENANCE AND REPAIR SERVICES					
101.341.54310	BUILDING MAINTENANCE & REPAIRS	310,776	416,608	350,000	350,000
101.341.54320	GROUNDS MAINTENANCE & REPAIR	33,900	32,422	150,000	75,000
101.341.54360	OTHER STREETS/SIDEWALKS/SEWER REP/	110,646	117,058	150,000	155,000
101.341.54370	VEHICLE MAINTENANCE	105,005	100,572	160,000	160,000
101.341.54390	OTHER EQUIPMENT MAINT. & REPAIR	24,009	46,307	60,000	60,000
OTHER CONTRACTUAL SERVICES					
101.341.54990	OTHER CONTRACTUAL SERVICES	12,736	45,712	45,000	52,000
	TOTAL CONTRACTUAL SERVICES	1,196,337	1,337,077	1,650,500	1,588,500
OTHER SERVICES AND EXPENSES					
COMMUNICATIONS					
101.341.55210	TELEPHONE/FAX COMMUNICATIONS	3,717	5,873	7,500	8,000
101.341.55290	OTHER COMMUNICATION EXPENSE	965	975	1,200	1,300
EMPLOYEE BUSINESS EXPENSES					
101.341.55310	EDUCATION & TRAINING	16,827	10,757	30,000	20,000
101.341.55320	TRAVEL EXPENSES	1,311	1,704	5,000	5,000
101.341.55330	MEMBERSHIPS, DUES, LICENSES	15,938	23,817	25,000	25,000
101.341.55340	PROFESSIONAL/SOCIAL MEETINGS	60	105	200	200
101.341.55390	OTHER EMPLOYEE BUSINESS EXPENSES	197	-	-	-
PRINTING					
101.341.55430	BUSINESS PRINTING	1,967	4,496	3,000	3,000
101.341.55990	OTHER SERVICES AND EXPENSES	16,435	17,535	16,500	16,500
	TOTAL OTHER SERVICES & EXPENSES	57,417	65,262	88,400	79,000
MATERIALS AND SUPPLIES					
101.341.56110	COFFEE, CREAM, SUGAR	862	501	1,000	1,000
101.341.56190	OTHER FOOD/GROCERY ITEMS	8,148	210	-	500
101.341.56210	POSTAGE	219	54	200	200
101.341.56220	PUBLICATIONS/SUBSCRIPTIONS	209	1,024	1,000	1,000
101.341.56290	OTHER OFFICE SUPPLIES	5,250	5,509	6,500	6,500
101.341.56310	BUILDING MATERIALS & SUPPLIES	63,034	81,758	90,000	90,000
101.341.56320	GROUNDS MATERIALS & SUPPLIES	113,766	108,691	140,000	140,000
VEHICLE & EQUIP. MATERIALS & SUPPLIES					
101.341.56410	GASOLINE	350,187	304,618	500,000	450,000
101.341.56420	TIRES	57,279	60,528	60,000	64,000
101.341.56430	VEHICLE PARTS	294,441	245,198	300,000	290,000
101.341.56490	OTHER VEHICLE & EQUIP. SUPPLIES	230,174	332,904	225,000	245,000
OTHER MATERIALS AND SUPPLIES					
101.341.56510	SALT	316,690	299,331	500,000	500,000
101.341.56520	CONCRETE/ASPHALT	80,573	75,829	120,000	140,000

PUBLIC WORKS DEPARTMENT

		2023 Actual Expenses	2024 Actual Expenses	2025 Appropriation	2026 Appropriation
101.341.56590	OTHER STREETS/SIDEWALKS/SEWERS	79,729	96,149	85,000	85,000
101.341.56660	UNIFORMS / CLOTHING	26,602	31,501	34,000	35,000
101.341.56690	OTHER MATERIALS AND SUPPLIES	33,527	35,421	40,000	40,000
EQUIPMENT < \$1,000					
101.341.56910	OFFICE EQUIPMENT < \$1,000	-	2,816	500	500
101.341.56920	COMPUTER EQUIPMENT < \$1,000	8,145	7,417	7,000	7,500
101.341.56990	OTHER EQUIPMENT/ASSETS < \$1,000	7,408	10,506	15,000	15,000
	TOTAL MATERIALS AND SUPPLIES	<u>1,676,243</u>	<u>1,699,965</u>	<u>2,125,200</u>	<u>2,111,200</u>
PROPERTY AND EQUIPMENT					
101.341.57210	OFFICE FURNITURE & EQUIPMENT	6,516	-	-	-
101.341.57220	COMPUTER HARDWARE/SOFTWARE	13,674	14,870	20,000	20,000
101.341.57230	COMMUNICATIONS EQUIPMENT	-	-	5,000	-
101.341.57240	VEHICLES	194,209	479,006	700,000	660,000
101.341.57290	OTHER CAPITAL ASSETS	378,511	140,285	50,000	20,000
	TOTAL PROPERTY AND EQUIP.	<u>592,910</u>	<u>634,161</u>	<u>775,000</u>	<u>700,000</u>
GRAND TOTAL - SERVICE DEPARTMENT		<u>\$ 10,270,169</u>	<u>\$ 10,751,783</u>	<u>\$ 12,479,100</u>	<u>\$ 12,814,700</u>

Recreation Admin

	2023 Actual Expenses	2024 Actual Expenses	2025 Appropriation	2026 Appropriation
PERSONAL SERVICES - SALARIES AND WAGES				
	<i>Includes salary and other benefits</i>			
101.511.51130	OTHER EXEMPT EMPLOYEES	\$ 487,051	\$ 520,615	\$ 539,500
101.511.51210	FULL-TIME EMPLOYEES	162,469	175,207	188,600
101.511.51220	PART-TIME EMPLOYEES	130,119	119,774	160,000
101.511.51230	OVERTIME	508	157	5,000
101.511.51310	LEAVE SETTLEMENTS	29,305	83,478	45,000
	TOTAL PERSONAL SERVICES	<u>809,452</u>	<u>899,231</u>	<u>938,100</u>
PERSONAL SERVICES - EMPLOYEE BENEFITS				
101.511.52110	HEALTH COVERAGE	184,807	173,665	205,500
101.511.52120	GROUP LIFE & DISABILITY INSURANCE	6,018	5,780	6,500
101.511.52130	WORKERS COMPENSATION	30,423	-	26,000
101.511.52140	UNEMPLOYMENT	-	-	10,000
101.511.52210	PERS	107,975	112,707	133,000
101.511.52240	MEDICARE	11,581	12,891	14,000
	TOTAL EMPLOYEE BENEFITS	<u>340,804</u>	<u>305,043</u>	<u>395,000</u>
PROFESSIONAL SERVICES				
101.511.53140	ACCOUNTING & FINANCIAL SERVICES	16,853	21,988	25,000
101.511.53190	OTHER PROFESSIONAL SERVICES	800	2,245	5,000
	TOTAL PROFESSIONAL SERVICES	<u>17,653</u>	<u>24,233</u>	<u>30,000</u>
CONTRACTUAL SERVICES				
RENTALS AND LEASES				
101.511.54290	OTHER RENTS & LEASES	25,735	23,322	26,000
MAINTENANCE AND REPAIR SERVICES				
101.511.54310	BUILDING MAINTENANCE & REPAIR	-	-	10,000
101.511.54330	COMMUNITY CENTER MAINT & REPAIR	710	-	-
101.511.54390	OTHER EQUIPMENT MAINT. & REPAIR	1,728	2,460	5,000
CONTRACT SERVICES				
101.511.54410	INSTRUCTORS/SPEAKERS/ENTERTAIN.	222,010	259,389	300,000
101.511.54420	ADMISSIONS	2,909	1,812	100,000
101.511.54430	TRANSPORTATION	875	-	25,000
OTHER CONTRACTUAL SERVICES				
101.511.54990	OTHER CONTRACTUAL SERVICES	16,055	54,878	30,000
	TOTAL CONTRACTUAL SERVICES	<u>270,022</u>	<u>341,861</u>	<u>496,000</u>
OTHER SERVICES AND EXPENSES				
101.511.55210	TELEPHONE/FAX COMMUNICATION	4,069	3,543	6,000
101.511.55310	EDUCATION & TRAINING	2,390	2,064	5,500
101.511.55320	TRAVEL EXPENSES	6,652	6,414	9,000
101.511.55330	MEMBERSHIPS, DUES, LICENSES	2,630	2,320	2,600
101.511.55340	PROFESSIONAL/SOCIAL MEETINGS	126	-	300
101.511.55420	RECREATION PUBLICATIONS	13,841	13,778	20,000
101.511.55430	BUSINESS PRINTING	5,441	10,765	10,000
101.511.55590	OTHER ADVERTISING	1,793	4,397	20,000
101.511.55990	OTHER SERVICES AND EXPENSES	845	819	1,000
	TOTAL OTHER SERVICES & EXPENSES	<u>37,787</u>	<u>44,100</u>	<u>74,400</u>
MATERIALS AND SUPPLIES				
101.511.56110	COFFEE, CREAM, SUGAR	383	680	1,000
101.511.56190	OTHER FOOD/GROCERY ITEMS	25,473	17,641	30,000
101.511.56210	POSTAGE	5,633	3,044	8,000
101.511.56220	PUBLICATIONS/SUBSCRIPTIONS	4,420	2,080	500
101.511.56290	OTHER OFFICE SUPPLIES	4,243	5,347	5,000
101.511.56650	SPORTS SHIRTS	9,013	14,256	15,000
101.511.56660	UNIFORMS	3,572	1,031	2,500
101.511.56690	OTHER MATERIALS AND SUPPLIES	40,946	41,013	65,000
101.511.56910	OFFICE EQUIPMENT < \$1,000	324	-	1,000
101.511.56920	COMPUTER EQUIP./SOFTWARE < \$1,000	3,333	2,141	5,000
101.511.56990	OTHER EQUIPMENT/ASSETS < \$1,000	-	850	2,000
	TOTAL MATERIALS & SUPPLIES	<u>97,340</u>	<u>88,083</u>	<u>135,000</u>
PROPERTY AND EQUIPMENT				
101.511.57220	COMPUTER HARDWARE/SOFTWARE	7,674	10,343	10,000
101.511.57290	OTHER EQUIPMENT/ASSET	5,210	1,000	2,000
	TOTAL PROPERTY AND EQUIPMENT	<u>12,884</u>	<u>11,343</u>	<u>12,000</u>
GRAND TOTAL - RECREATION ADMIN.	<u>\$ 1,585,942</u>	<u>\$ 1,713,894</u>	<u>\$ 2,080,500</u>	<u>\$ 2,155,800</u>

RECREATION CAMP

		2023 Actual Expenses	2024 Actual Expenses	2025 Appropriation	2026 Appropriation
PERSONAL SERVICES - SALARIES AND WAGES					
101.512.51220	PART-TIME/SEASONAL EMPLOYEES	\$ 354,450	\$ 368,356	\$ 387,000	\$ 490,000
	TOTAL PERSONAL SERVICES	<u>354,450</u>	<u>368,356</u>	<u>387,000</u>	<u>490,000</u>
PERSONAL SERVICES - EMPLOYEE BENEFITS					
101.512.52140	UNEMPLOYMENT	115	-	2,000	2,000
101.512.52210	PERS	49,539	51,570	54,600	68,600
101.512.52240	MEDICARE	5,140	5,341	5,700	7,200
	TOTAL EMPLOYEE BENEFITS	<u>54,794</u>	<u>56,911</u>	<u>62,300</u>	<u>77,800</u>
PROFESSIONAL SERVICES					
101.512.53190	OTHER PROFESSIONAL SERVICES	8,100	14,630	25,000	28,000
	TOTAL PROFESSIONAL SERVICES	<u>8,100</u>	<u>14,630</u>	<u>25,000</u>	<u>28,000</u>
CONTRACTUAL SERVICES					
RENTS & LEASES					
101.512.54290	OTHER RENTS AND LEASES	-	-	2,500	2,500
RECREATION CONTRACT SERVICES					
101.512.54410	INSTRUCTORS/SPEAKERS/ENTERTAIN.	15,652	17,595	25,000	29,000
101.512.54420	ADMISSIONS	68,188	66,485	90,000	100,000
101.512.54430	TRANSPORTATION	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	<u>83,840</u>	<u>84,080</u>	<u>117,500</u>	<u>131,500</u>
MATERIALS AND SUPPLIES					
FOOD/GROCERY ITEMS					
101.512.56190	OTHER FOOD/GROCERY ITEMS	7,195	7,454	13,000	13,000
OFFICE SUPPLIES					
101.512.56210	POSTAGE	-	-	-	-
101.512.56290	OTHER OFFICE SUPPLIES	-	87	-	-
OTHER MATERIALS & SUPPLIES					
101.512.56650	CAMP SHIRTS	7,703	6,846	15,000	15,000
101.512.56690	OTHER MATERIALS AND SUPPLIES	10,193	10,574	20,000	20,000
EQUIPMENT < \$1,000					
101.512.56990	OTHER EQUIPMENT/ASSETS < \$1,000	3,130	-	-	1,000
	TOTAL MATERIALS AND SUPPLIES	<u>28,221</u>	<u>24,961</u>	<u>48,000</u>	<u>49,000</u>
GRAND TOTAL - RECREATION CAMPS					
		<u>\$ 529,405</u>	<u>\$ 548,938</u>	<u>\$ 639,800</u>	<u>\$ 776,300</u>

RECREATION POOLS & PARKS

		2023 Actual Expenses	2024 Actual Expenses	2025 Appropriations	2026 Appropriations
PERSONAL SERVICES - SALARIES AND WAGES					
101.531.51220	PART-TIME/SEASONAL EMPLOYEES	\$ 364,973	\$ 360,789	\$ 380,000	\$ 380,000
	TOTAL PERSONAL SERVICES	<u>364,973</u>	<u>360,789</u>	<u>380,000</u>	<u>380,000</u>
PERSONAL SERVICES - EMPLOYEE BENEFITS					
101.531.52210	PERS	51,068	50,510	53,200	53,200
101.531.52240	MEDICARE	5,292	5,232	5,500	5,600
	TOTAL EMPLOYEE BENEFITS	<u>56,360</u>	<u>55,742</u>	<u>58,700</u>	<u>58,800</u>
PROFESSIONAL SERVICES					
101.531.53190	OTHER PROFESSIONAL SERVICES	28,000	46,500	50,000	38,000
	TOTAL PROFESSIONAL SERVICES	<u>28,000</u>	<u>46,500</u>	<u>50,000</u>	<u>38,000</u>
CONTRACTUAL SERVICES					
UTILITIES					
101.531.54110	ELECTRIC	38,442	39,375	50,000	60,000
101.531.54120	NATURAL GAS	24,031	18,967	25,000	25,000
101.531.54130	WATER/SEWER	7,504	8,622	15,000	15,000
101.531.54310	BUILDING MAINTENANCE & REPAIR	2,685	-	3,500	3,500
101.531.54320	GROUPS MAINTENANCE	6,570	-	8,500	158,500
101.531.54340	POOL MAINTENANCE AND REPAIR SER	53,285	81,321	90,000	90,000
101.531.54350	FIELD/PARKS MAINT & REPAIR	-	-	8,000	3,000
101.531.54390	OTHER EQUIPMENT MAINTENANCE	92	523	4,000	2,500
RECREATION CONTRACT SERVICES					
101.531.54410	INSTRUCTORS/SPEAKERS	-	1,484	8,000	5,000
	TOTAL CONTRACTUAL SERVICES	<u>132,609</u>	<u>150,292</u>	<u>212,000</u>	<u>362,500</u>
OTHER SERVICES AND EXPENSES					
COMMUNICATIONS					
101.531.55210	TELEPHONE/FAX COMMUNICATION	89	54	300	300
EMPLOYEE BUSINESS EXPENSES					
101.531.55310	EDUCATION & TRAINING	-	-	800	800
101.531.55330	MEMBERSHIPS, DUES, LICENSES	218	876	1,000	-
PRINTING					
101.531.55430	BUSINESS PRINTING	-	-	-	-
	TOTAL OTHER SERVICES AND EXPENSES	<u>307</u>	<u>930</u>	<u>2,100</u>	<u>1,100</u>
MATERIALS AND SUPPLIES					
101.531.56190	OTHER FOOD/GROCERY ITEMS	-	40,972	55,000	-
101.531.56210	POSTAGE	-	-	-	-
101.531.56220	PUBLICATIONS/SUBSCRIPTIONS	550	206	500	800
101.531.56290	OTHER OFFICE SUPPLIES	-	266	-	100
101.531.56310	BUILDING MATERIALS & SUPPLIES	-	602	1,500	1,500
101.531.56320	GROUPS MATERIALS & SUPPLIES	1,231	2,034	2,500	2,500
101.531.56640	POOL MATERIALS AND SUPPLIES	52,036	51,828	70,000	70,000
OTHER MATERIALS & SUPPLIES					
101.531.56660	UNIFORMS	7,598	11,129	15,000	20,000
101.531.56690	OTHER MATERIALS AND SUPPLIES	11,139	21,199	20,000	35,000
EQUIPMENT < \$1,000					
101.531.56990	OTHER EQUIPMENT/ASSETS < \$1,000	1,479	2,251	4,500	4,500
	TOTAL MATERIALS AND SUPPLIES	<u>74,033</u>	<u>130,487</u>	<u>169,000</u>	<u>134,400</u>
PROPERTY AND EQUIPMENT					
101.531.57220	COMPUTER HARDWARE/SOFTWARE	7,497	1,620	5,000	5,000
101.531.57290	OTHER EQUIPMENT/ASSETS	101,613	90,780	80,000	5,000
	TOTAL PROPERTY AND EQUIPMENT	<u>109,110</u>	<u>92,400</u>	<u>85,000</u>	<u>10,000</u>
GRAND TOTAL - REC. POOLS & PARKS		<u>\$ 765,392</u>	<u>\$ 837,140</u>	<u>\$ 956,800</u>	<u>\$ 984,800</u>

BUILDING

		2023 Actual Expenses	2024 Actual Expenses	2025 Appropriation	2026 Appropriation
PERSONAL SERVICES - SALARIES AND WAGES					
	Includes salary and other benefits				
101.611.51120	BOARDS AND COMMISSIONS SALARIES	\$ 2,262	\$ 2,088	\$ 5,000	\$ 5,000
11.611.51130	OTHER EXEMPT EMPLOYEES	353,615	306,751	329,400	352,600
101.611.51210	FULL-TIME EMPLOYEES	500,715	466,540	479,300	494,300
101.611.51220	PART-TIME EMPLOYEES	15,303	-	-	-
101.611.51230	OVERTIME	2,355	-	5,000	4,000
101.611.51310	LEAVE SETTLEMENTS	62,814	9,323	25,000	25,000
	TOTAL SALARIES AND WAGES	<u>937,064</u>	<u>784,702</u>	<u>843,700</u>	<u>880,900</u>
PERSONAL SERVICES - EMPLOYEE BENEFITS					
101.611.52110	HEALTH COVERAGE	101,974	97,910	143,500	173,000
101.611.52120	GROUP LIFE & DISABILITY INSURANCE	7,903	6,241	8,000	8,000
101.611.52130	WORKERS COMPENSATION	11,614	-	18,000	18,000
101.611.52140	UNEMPLOYMENT COMPENSATION	-	-	5,000	10,000
101.611.52210	PERS	119,713	102,634	117,000	122,000
101.611.52240	MEDICARE	13,565	11,390	12,100	12,700
101.611.52310	UNIFORM/CLOTHING ALLOWANCE	1,000	5,000	5,000	4,000
	TOTAL EMPLOYEE BENEFITS	<u>255,769</u>	<u>223,175</u>	<u>308,600</u>	<u>347,700</u>
PROFESSIONAL SERVICES					
101.611.53120	ARCHITECTURAL SERVICES	46,164	65,751	80,000	80,000
101.611.53130	ENGINEERING SERVICES	48,039	39,192	80,000	80,000
101.611.53140	ACCOUNTING/FINANCIAL SERVICES	-	2,114	-	20,000
101.611.53190	OTHER PROFESSIONAL SERVICES	45	-	10,000	5,000
101.611.53210	COMPUTER CONSULTING SERVICES	-	-	- 10	-
	TOTAL PROFESSIONAL SERVICES	<u>94,248</u>	<u>107,057</u>	<u>170,000 10</u>	<u>185,000</u>
CONTRACTUAL SERVICES					
MAINTENANCE AND REPAIR SERVICES					
101.611.54310	BUILDING MAINTENANCE & REPAIR	-	-	4,000 10	4,000
101.611.54390	OTHER EQUIPMENT MAINT. & REPAIR	1,185	1,492	5,000 10	5,000
OTHER CONTRACT SERVICES					
101.611.54990	OTHER CONTRACTUAL SERVICES	10,515	8,277	16,000	16,000
	TOTAL CONTRACTUAL SERVICES	<u>11,700</u>	<u>9,769</u>	<u>25,000 10</u>	<u>25,000</u>
OTHER SERVICES AND EXPENSES					
101.611.55210	TELEPHONE/FAX COMMUNICATIONS	4,512	4,255	8,000	7,000
101.611.55310	EDUCATION & TRAINING	2,972	8,196	9,000	9,000
101.611.55320	TRAVEL EXPENSES	405	684	2,000	2,000
101.611.55330	MEMBERSHIPS, DUES, LICENSES	1,955	1,020	2,000	2,000
101.611.55430	BUSINESS PRINTING	758	1,203	4,000	4,000
	TOTAL OTHER SERV. & EXPENSES	<u>10,602</u>	<u>15,358</u>	<u>25,000</u>	<u>24,000</u>
MATERIALS AND SUPPLIES					
FOOD/GROCERY ITEMS					
101.611.56110	COFFEE, CREAM, SUGAR	1,058	937	1,000	1,200
101.611.56210	POSTAGE	2,297	1,504	3,400	3,400
101.611.56220	PUBLICATIONS/SUBSCRIPTIONS	581	749	2,000	2,000
101.611.56290	OTHER OFFICE SUPPLIES	2,924	3,021	4,500	4,000
101.611.56660	UNIFORMS	2,336	913	2,000	2,000
101.611.56690	OTHER MATERIALS AND SUPPLIES	149	-	1,000	1,000
101.611.56910	OFFICE EQUIPMENT < \$1,000	-	615	500	500
101.611.56920	COMPUTER EQUIPMENT < \$1,000	5,519	4,273	2,000	2,000
	TOTAL MATERIALS AND SUPPLIES	<u>14,864</u>	<u>12,012</u>	<u>16,400</u>	<u>16,100</u>
PROPERTY AND EQUIPMENT					
101.611.57210	OFFICE FURNITURE & EQUIPMENT	-	-	5,000	2,000
101.611.57220	COMPUTER HARDWARE/SOFTWARE	11,622	52,880	26,000	42,000
101.611.57240	VEHICLES	-	-	-	-
101.611.57290	OTHER EQUIPMENT/ASSETS	-	-	1,000	1,000
	TOTAL PROPERTY AND EQUIPMENT	<u>11,622</u>	<u>52,880</u>	<u>32,000</u>	<u>45,000</u>
NON-GOVERNMENT CHARGES					
101.611.59910	COMMERCIAL PERMIT TAX	305	712	2,000	2,000
	TOTAL NON-GOVERNMENT CHARGES	<u>305</u>	<u>712</u>	<u>2,000</u>	<u>2,000</u>
	GRAND TOTAL - BUILDING DEPARTMENT	<u>\$ 1,336,174</u>	<u>\$ 1,205,665</u>	<u>\$ 1,422,700</u>	<u>\$ 1,525,700</u>