CITY of CRESTVIEW

CITY COUNCIL

CITY COUNCIL BUDGET MEETING
August 10, 2026
4:00 PM
COUNCIL CHAMBERS

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Open Workshop**
4. **Approve Agenda**
5. **Action Items**

    5.1. Budget Presentation (Draft)

6. **Comments from the Audience**
7. **Comments from the Mayor and Council**
8. **Adjournment**

The Presentations section is for items that were submitted by a citizen or group of Citizens no later than the Wednesday 2 weeks prior to the meeting to the Clerk's office for approval. These items will be scheduled under the section titles Presentations and Reports. Supporting documents must be submitted at this time to be on the regular agenda. All Action Items are for staff and elected officials only and must be submitted for approval no later than Wednesday 10 days prior to the meeting. Those not listed on the regular agenda who wish to address the council should fill out a white card. The card must be submitted to the Mayor or Mayor Pro Tem. Speaking time should be three minutes or less, large groups may designate a spokesperson. All remarks should be addressed to the Council as a whole and not to individual members. All meeting procedures are outlined in the Meeting Rules and Procedures brochure available outside the Chambers. Florida Statute 286.0105. Notices of meetings and hearings must advise that a record is required to appeal. Each board, commission, or agency of this state or of any political subdivision thereof shall include in the notice of any meeting or hearing, if notice of the meeting or hearing is required, of such board, commission, or agency, conspicuously on such notice, the advice that, if a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The requirements of this section do not apply to the notice provided in s. 200.065(3). In accordance with Section 286.26, F.S., persons with disabilities needing special accommodations, please contact Natasha Peacock, City Clerk at cityclerk@cityofcrestview.org or 850-628-1560 option 2 within 48 hours of the scheduled meeting..

Comprehensive Fund Summary

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
Revenues			
Taxes	$ 22,041,256	$ 20,153,407	$ -1,887,849
Permits Fees	$ 3,158,587	$ 3,387,472	$ 228,885
Intergovernmental	$ 10,529,418	$ 9,487,965	$ -1,041,453
Charges for Services	$ 614,069	$ 633,409	$ 19,340
Fines and Forfeits	$ 408,136	$ 433,400	$ 25,264
Miscellaneous	$ 1,662,267	$ 1,464,987	$ -197,280
Transfers	$ 3,356,415	$ 15,310,287	$ 11,953,872
Total Revenues	**$ 41,770,148**	**$ 50,870,927**	**$ 9,100,779**
Expenditures			
Personnel Services	$ 23,251,382	$ 23,006,484	$ -244,898
Operating Expenses	$ 8,175,828	$ 8,075,478	$ -100,350
Capital Outlay	$ 9,148,357	$ 16,714,540	$ 7,566,183
Debt Service	$ 318,097	$ 2,499,499	$ 2,181,402
Grants and Aids	$ 30,000	$ 30,000	
Other Uses	$ 846,484	$ 544,927	$ -301,557
Total Expenditures	**$ 41,770,148**	**$ 50,870,927**	**$ 9,100,780**
Total Revenues Less Expenditures			**$ -1**

Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
Taxes	$ 22,041,256	$ 20,153,407	$ -1,887,849
Ad Valorem Taxes	$ 13,941,683	$ 14,358,532	$ 416,849
Penalties	$ 15,301	$ 15,758	$ 457
Local Option Gas	$ 1,015,853	$ 766,975	$ -248,878
Tourist Development Tax	$ 855,342		$ -855,342
Electricity	$ 4,183,199	$ 3,185,768	$ -997,431
Water	$ 362,465	$ 271,849	$ -90,616
Gas	$ 312,054	$ 249,643	$ -62,411
Communications Service Ta	$ 1,203,359	$ 1,259,882	$ 56,523
Local Business Tax	$ 150,000	$ 45,000	$ -105,000
Penalties - Business Tax	$ 2,000		$ -2,000
Permits Fees	$ 3,158,587	$ 3,387,472	$ 228,885
Electricity	$ 2,367,926	$ 2,376,418	$ 8,492
Gas	$ 178,231	$ 208,757	$ 30,526
Residential-Public Safety	$ 20,000	$ 25,000	$ 5,000
Commercial -Public Safety	$ 94,774	$ 94,774	
IMPACT FEES / COMMERCIAL - TRANSPORTATI	$ 480,656	$ 640,603	$ 159,947
Fire Safety Code Fee	$ 7,000	$ 7,000	
Fire Inspection Fee	$ 10,000	$ 34,920	$ 24,920
Intergovernmental	$ 10,529,418	$ 9,487,965	$ -1,041,453
Public Safety	$ 25,000	$ 45,000	$ 20,000
Public Safety		$ 356,552	$ 356,552
State Grants	$ 650,000	$ 449,000	$ -201,000
Sharing Proceeds	$ 1,829,130	$ 1,732,099	$ -97,031
Mobile Home Licenses	$ 6,007	$ 6,127	$ 120
Alcoholic Beverage Lic	$ 19,064	$ 21,094	$ 2,030
Sales Tax	$ 4,195,890	$ 3,454,088	$ -741,802
Disc. 1/2 Cent Sales Tax	$ 3,600,000	$ 3,289,588	$ -310,412
F/Fighter Supple. Compens	$ 7,200	$ 7,200	
Other Transportation	$ 107,517	$ 37,517	$ -70,000
Pymts Fr Other Local Un	$ 89,610	$ 89,700	$ 90
Charges for Services	$ 614,069	$ 633,409	$ 19,340
Law Enforcement Services	$ 1,569	$ 1,569	
Fire Protection	$ 52,000	$ 52,000	
Fines	$ 5,200	$ 5,200	
Adoption Fee / Sp/ Neu	$ 12,900	$ 12,900	
Impound/ Vaccinations	$ 4,900	$ 2,000	$ -2,900
Donations		$ 2,000	$ 2,000
Recreation / Libraries	$ 137,000	$ 140,665	$ 3,665
Recreation / Parks And Recreation	$ 1,000	$ 1,000	
Recreation / Football	$ 35,000	$ 20,000	$ -15,000
Recreation / Soccer	$ 35,000	$ 40,000	$ 5,000
Recreation / Cheerleading	$ 6,500	$ 15,600	$ 9,100
Recreation / Baseball	$ 58,000	$ 87,200	$ 29,200

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
Recreation / Basketball	$ 38,500	$ 96,775	$ 58,275
Recreation / Sponsor Fee	$ 20,000	$ 20,000	
Recreation / Adult Sports	$ 7,500	$ 7,500	
Recreation / Summer Activities	$ 2,000	$ 2,000	
Lien Searches	$ 70,000		$ -70,000
Planning Review Fee	$ 15,000	$ 15,000	
Developement Review Fee	$ 40,000	$ 40,000	
Engineer Review Fees	$ 40,000	$ 40,000	
Nuisance Abatement	$ 32,000	$ 32,000	
Fines and Forfeits	$ 408,136	$ 433,400	$ 25,264
Police Fines	$ 67,000	$ 67,000	
Fines - Library	$ 2,500	$ 2,500	
Violations Of Local Ord	$ 75,000	$ 75,000	
Red Light Camera	$ 252,636	$ 277,900	$ 25,264
Magistrate - Code Enf.	$ 5,000	$ 5,000	
Local Pa-2Nd Dollar	$ 4,000	$ 4,000	
Animal Control	$ 2,000	$ 2,000	
Miscellaneous	$ 1,662,267	$ 1,464,987	$ -197,280
Interest Income	$ 685,000	$ 372,650	$ -312,350
Rentals & Royalties	$ 190,222	$ 190,222	
Disposition Of F/A	$ 250,000	$ 250,000	
Donations Fr Private Sou	$ 25,000	$ 50,000	$ 25,000
Donations Museum	$ 5,000	$ 5,000	
Other	$ 65,000	$ 65,000	
Concessions	$ 10,595	$ 10,595	
Copies	$ 8,000	$ 18,620	$ 10,620
Rentals/Room/Property	$ 5,000	$ 5,150	$ 150
Administrative	$ 120,000	$ 20,000	$ -100,000
Movie Night		$ 1,500	$ 1,500
Other--Rebates--P Cards	$ 7,450	$ 7,450	
Fd Cpr Classes	$ 1,000	$ 2,500	$ 1,500
Sponsorships Special Evnt	$ 70,000	$ 112,000	$ 42,000
Reimbursements	$ 110,000	$ 110,000	
Health Insurance	$ 20,000	$ 20,000	
Travel		$ 4,000	$ 4,000
Room Property / Community Center	$ 30,000	$ 79,800	$ 49,800
Room Property / Warriors Hall	$ 25,000	$ 66,500	$ 41,500
Room Property / Parks	$ 15,000	$ 35,000	$ 20,000
OTHER / SETTLEMENTS	$ 20,000	$ 39,000	$ 19,000
Transfers	$ 3,356,415	$ 15,310,287	$ 11,953,872
INTERFUND TRANSFER / COST ALLOC - B&P	$ 503,145	$ 636,346	$ 133,201
Cost Alloc Cra	$ 18,206	$ 33,122	$ 14,916
Cost Alloc Utility	$ 1,518,285	$ 1,791,780	$ 273,495
INTERFUND TRANSFER / COST ALLOC - SOLID WASTE	$ 378,682	$ 561,519	$ 182,837
Cost Alloc Cdbg	$ 31,517	$ 27,333	$ -4,184

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
Debt Proceeds		$ 11,634,411	$ 11,634,411
Other Nonoperating C/F Funds Cash	$ 906,580	$ 625,776	$ -280,804
Total Revenues	**$ 41,770,148**	**$ 50,870,927**	**$ 9,100,779**

Expenditures by Department

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
Grounds Maintenance			
REGULAR SALARIES	$ 349,546	$ 224,531	$ -125,015
OVERTIME PAY	$ 12,580	$ 12,239	$ -341
INCENTIVE PAY		$ 600	$ 600
FICA TAXES	$ 27,378	$ 23,148	$ -4,230
RETIREMENT CONTRIBUTIONS	$ 46,046	$ 52,302	$ 6,256
DENTAL	$ 92,693	$ 85,426	$ -7,267
WORKERS COMPENSATION	$ 15,249	$ 17,250	$ 2,001
OTHER CONTRACTUAL		$ 5,000	$ 5,000
PEST CONTROL	$ 2,016	$ 2,016	
COMMUNICATION	$ 3,041	$ 3,041	
RENTALS & LEASES	$ 2,000	$ 2,500	$ 500
REPAIR & MAINTENANCE	$ 20,000	$ 30,500	$ 10,500
REPAIRS BUILDINGS	$ 18,574	$ 24,500	$ 5,926
SOFTWARE	$ 11,662		$ -11,662
REPAIR AUTO	$ 9,000	$ 12,000	$ 3,000
OPERATING SUPPLIES	$ 73,323	$ 95,450	$ 22,127
UNIFORMS	$ 4,950	$ 5,400	$ 450
FUEL	$ 15,000	$ 18,000	$ 3,000
TRAINING	$ 2,500	$ 2,500	
EQUIPMENT		$ 25,000	$ 25,000
CAPITAL LEASE PAYMENT(P)	$ 96,446	$ 91,383	$ -5,063
Mayor			
EXECUTIVE SALARIES	$ 20,000	$ 20,000	
REGULAR SALARIES	$ 50,479	$ 57,584	$ 7,105
FICA TAXES	$ 5,419	$ 5,750	$ 331
RETIREMENT CONTRIBUTIONS	$ 7,072	$ 9,990	$ 2,918
DENTAL	$ 11,845	$ 24,482	$ 12,637
WORKERS COMPENSATION	$ 177	$ 363	$ 186
TRAVEL & PER DIEM	$ 3,800	$ 5,400	$ 1,600
COMMUNICATION	$ 2,329	$ 2,220	$ -109
UTILITIES	$ 3,468	$ 3,000	$ -468
RENTALS & LEASES	$ 270	$ 272	$ 2
SPECIAL EVENTS	$ 10,000	$ 10,000	
OFFICE SUPPLIES	$ 350	$ 500	$ 150
OPERATING SUPPLIES	$ 13,350	$ 680	$ -12,670
UNIFORMS	$ 325	$ 625	$ 300
ADVERTISING	$ 410	$ 150	$ -260
Undefined		$ 13,000	$ 13,000
DUES & SUBSCRIPTIONS	$ 1,465	$ 1,835	$ 370
TRAINING	$ 850	$ 850	
City Clerk			
EXECUTIVE SALARIES	$ 91,777	$ 87,845	$ -3,932
REGULAR SALARIES	$ 53,937	$ 48,685	$ -5,252
OVERTIME PAY		$ 2,581	$ 2,581
FICA TAXES	$ 10,937	$ 10,523	$ -414

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
RETIREMENT CONTRIBUTIONS	$ 20,588	$ 24,294	$ 3,706
DENTAL	$ 30,136	$ 19,817	$ -10,319
WORKERS COMPENSATION	$ 357	$ 343	$ -14
LEGAL FEES	$ 5,500	$ 3,000	$ -2,500
TRAVEL & PER DIEM	$ 15,610	$ 5,848	$ -9,762
COMMUNICATION	$ 1,865	$ 2,368	$ 503
UTILITIES	$ 3,800	$ 3,200	$ -600
RENTALS & LEASES	$ 1,783		$ -1,783
REPAIR & MAINTENANCE	$ 500		$ -500
SOFTWARE	$ 23,439		$ -23,439
REPAIR AUTO	$ 250		$ -250
PRINTING	$ 2,500		$ -2,500
SPECIAL EVENTS	$ 1,800		$ -1,800
OFFICE SUPPLIES	$ 1,500	$ 2,000	$ 500
OPERATING SUPPLIES	$ 16,363		$ -16,362
FUEL	$ 250		$ -250
ADVERTISING	$ 2,000		$ -2,000
DUES & SUBSCRIPTIONS	$ 1,069	$ 624	$ -444
TRAINING	$ 800	$ 800	
General & Administrative			
EXECUTIVE SALARIES	$ 25,200	$ 25,200	
OTHER SALARIES & WAGES	$ 31,012	$ 23,250	$ -7,762
INCENTIVE PAY		$ 2,000	$ 2,000
FICA TAXES	$ 3,949	$ 3,709	$ -240
DENTAL	$ 35,476	$ 12,679	$ -22,797
WORKERS COMPENSATION	$ 65	$ 65	
LEGAL FEES	$ 122,628	$ 123,000	$ 372
AUDITING FEES	$ 85,000	$ 80,000	$ -5,000
OTHER CONTRACTUAL	$ 77,908	$ 40,464	$ -37,444
TRAVEL & PER DIEM	$ 33,270	$ 48,380	$ 15,110
COMMUNICATION	$ 11,262	$ 4,781	$ -6,481
POSTAGE	$ 9,800	$ 3,000	$ -6,800
UTILITIES	$ 11,980	$ 5,472	$ -6,508
RENTALS & LEASES	$ 1,958	$ 25,320	$ 23,362
INSURANCE	$ 242,518	$ 155,000	$ -87,518
REPAIR & MAINTENANCE	$ 500	$ 5,709	$ 5,209
OTHER CURRENT CHARGES	$ 27,500	$ 12,500	$ -15,000
OFFICE SUPPLIES	$ 300	$ 300	
OPERATING SUPPLIES	$ 5,540	$ 5,952	$ 412
FUEL	$ 600	$ 300	$ -300
ADVERTISING	$ 3,500	$ 1,000	$ -2,500
INVESTIGATIONS		$ 25,000	$ 25,000
DUES & SUBSCRIPTIONS	$ 15,449	$ 15,850	$ 401
DINNERS, EVENTS, ETC	$ 2,700	$ 2,700	
TRAINING	$ 38,200	$ 3,200	$ -35,000
LAND	$ 128,181	$ 116,308	$ -11,873
BUILDINGS		$ 11,634,411	$ 11,634,411

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
CAPITAL LEASE PAYMENT(P)	$ 6,900	$ 6,900	
2022 CIP REVENUE BONDS PRINCIPAL	$ 105,000	$ 105,000	
PRINCIPAL PUBLIC IMP REFUNDING 2015	$ 85,000	$ 85,000	
2022 CIP REVENUE BONDS INTEREST	$ 69,996	$ 66,773	$ -3,223
INTEREST PUBLIC IMP REFUNDING 2015	$ 58,101	$ 55,849	$ -2,252
SMALL BUSINESS GRANT	$ 30,000	$ 30,000	
TRANSFER	$ 344,275	$ 261,501	$ -82,774
CONTINGENCIES	$ 344,435	$ 245,426	$ -99,009
RESERVE	$ 114,774		$ -114,774
City Manager			
EXECUTIVE SALARIES	$ 311,734	$ 181,928	$ -129,806
REGULAR SALARIES	$ 62,720	$ 65,119	$ 2,399
FICA TAXES	$ 28,106	$ 18,713	$ -9,393
RETIREMENT CONTRIBUTIONS	$ 61,642	$ 54,144	$ -7,498
DENTAL	$ 60,239	$ 39,220	$ -21,019
WORKERS COMPENSATION	$ 956	$ 611	$ -345
OTHER CONTRACTUAL	$ 4,000		$ -4,000
TRAVEL & PER DIEM	$ 3,225	$ 4,403	$ 1,178
COMMUNICATION	$ 2,788	$ 2,729	$ -59
RENTALS & LEASES	$ 505		$ -505
INSURANCE	$ 577	$ 1,546	$ 969
REPAIR AUTO	$ 250	$ 250	
SPECIAL EVENTS	$ 4,000	$ 3,000	$ -1,000
OFFICE SUPPLIES	$ 500	$ 1,500	$ 1,000
OPERATING SUPPLIES	$ 300	$ 500	$ 200
UNIFORMS	$ 250	$ 750	$ 500
FUEL	$ 1,250	$ 1,200	$ -50
PUBLIC PROJECTS	$ 3,250	$ 3,000	$ -250
DUES & SUBSCRIPTIONS	$ 1,825	$ 1,500	$ -325
TRAINING	$ 9,500	$ 3,275	$ -6,225
CAPITAL LEASE PAYMENT(P)	$ 5,400	$ 5,400	
Human Resources			
REGULAR SALARIES	$ 267,706	$ 304,216	$ 36,510
INCENTIVE PAY	$ 2,400	$ 600	$ -1,800
FICA TAXES	$ 20,094	$ 22,950	$ 2,856
RETIREMENT CONTRIBUTIONS	$ 37,824	$ 56,444	$ 18,620
DENTAL	$ 46,102	$ 56,717	$ 10,615
WORKERS COMPENSATION	$ 922	$ 750	$ -172
TRAVEL & PER DIEM	$ 2,520	$ 2,648	$ 128
COMMUNICATION	$ 5,568	$ 6,072	$ 504
RENTALS & LEASES	$ 334	$ 334	
INSURANCE	$ 14,160	$ 11,160	$ -3,000
REPAIR AUTO		$ 203	$ 203
PRINTING	$ 250	$ 250	
OFFICE SUPPLIES	$ 3,000	$ 3,700	$ 700
OPERATING SUPPLIES	$ 17,890	$ 14,840	$ -3,050
UNIFORMS	$ 500	$ 625	$ 125

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
FUEL	$ 100	$ 100	
ADVERTISING	$ 1,000	$ 1,000	
UNIFORM ALLOWANCE	$ 27,250	$ 36,350	$ 9,100
MEDICAL (PHYS./DRUG SCREE	$ 40,250	$ 55,720	$ 15,470
PUBLIC PROJECTS	$ 10,000	$ 25,000	$ 15,000
DUES & SUBSCRIPTIONS	$ 800	$ 400	$ -400
TRAINING	$ 51,200	$ 41,200	$ -10,000
CAPITAL LEASE PAYMENT(P)	$ 7,224	$ 7,224	
Information Technology			
REGULAR SALARIES	$ 254,246	$ 260,543	$ 6,297
OVERTIME PAY	$ 599	$ 9,218	$ 8,619
FICA TAXES	$ 19,039	$ 20,171	$ 1,132
RETIREMENT CONTRIBUTIONS	$ 28,607	$ 45,802	$ 17,195
DENTAL	$ 29,266	$ 30,767	$ 1,501
WORKERS COMPENSATION	$ 623	$ 659	$ 36
OTHER CONTRACTUAL	$ 182,836	$ 165,575	$ -17,261
TRAVEL & PER DIEM	$ 10,400	$ 9,872	$ -528
COMMUNICATION	$ 77,800	$ 59,356	$ -18,444
INSURANCE	$ 572	$ 1,144	$ 572
SOFTWARE	$ 500,218	$ 577,019	$ 76,801
REPAIR AUTO	$ 500	$ 500	
OFFICE SUPPLIES	$ 1,000	$ 1,000	
OPERATING SUPPLIES	$ 169,850	$ 148,825	$ -21,025
UNIFORMS	$ 1,100	$ 1,100	
FUEL	$ 240	$ 240	
DUES & SUBSCRIPTIONS	$ 300	$ 300	
TRAINING	$ 4,975	$ 6,498	$ 1,523
EQUIPMENT	$ 8,800	$ 50,830	$ 42,030
CAPITAL LEASE PAYMENT(P)	$ 6,852	$ 13,704	$ 6,852
RESERVE	$ 38,000	$ 38,000	
Public Information Officer			
REGULAR SALARIES	$ 93,036	$ 136,448	$ 43,412
OVERTIME PAY	$ 3,570		$ -3,570
INCENTIVE PAY	$ 2,400	$ 600	$ -1,800
FICA TAXES	$ 6,567	$ 10,269	$ 3,702
RETIREMENT CONTRIBUTIONS	$ 9,786	$ 32,737	$ 22,951
DENTAL	$ 22,965	$ 12,448	$ -10,517
WORKERS COMPENSATION	$ 290	$ 4,182	$ 3,892
TRAVEL & PER DIEM	$ 2,400	$ 2,400	
COMMUNICATION	$ 2,139	$ 3,147	$ 1,008
PRINTING	$ 3,736	$ 3,736	
SPECIAL EVENTS	$ 12,800	$ 12,000	$ -800
OFFICE SUPPLIES	$ 250	$ 250	
OPERATING SUPPLIES	$ 4,512	$ 4,200	$ -312
UNIFORMS	$ 125	$ 250	$ 125
ADVERTISING	$ 2,800	$ 2,800	
DUES & SUBSCRIPTIONS	$ 2,107	$ 1,127	$ -980

Category	FY 2026 Adopted Budget		Draft Budget 2027		FY 2026 Adopted Vs. FY 27 Draft	
TRAINING	$	2,000	$	2,500	$	500
Special Events						
REGULAR SALARIES	$	50,054	$	144,766	$	94,712
OVERTIME PAY	$	11,395	$	5,010	$	-6,385
INCENTIVE PAY			$	600	$	600
FICA TAXES	$	4,629	$	11,440	$	6,811
RETIREMENT CONTRIBUTIONS	$	7,072	$	25,567	$	18,495
DENTAL	$	11,499	$	36,285	$	24,786
WORKERS COMPENSATION	$	151	$	5,192	$	5,041
OTHER CONTRACTUAL	$	18,500	$	23,000	$	4,500
TRAVEL & PER DIEM	$	4,650	$	4,354	$	-296
COMMUNICATION	$	525	$	2,900	$	2,375
RENTALS & LEASES	$	6,000	$	8,965	$	2,965
CITYWIDE PROMOTIONAL ACTIVITIES	$	81,500	$	100,000	$	18,500
OFFICE SUPPLIES	$	300	$	300		
OPERATING SUPPLIES	$	6,000	$	10,992	$	4,992
UNIFORMS	$	125	$	600	$	475
SPECIAL EVENTS - MOVIES	$	3,000	$	3,000		
DUES & SUBSCRIPTIONS	$	1,250	$	1,250		
TRAINING	$	2,000	$	300	$	-1,700
Public Services Administration						
REGULAR SALARIES	$	45,651	$	143,099	$	97,448
OVERTIME PAY			$	2,781	$	2,781
FICA TAXES	$	6,655	$	10,596	$	3,941
RETIREMENT CONTRIBUTIONS	$	12,527	$	24,041	$	11,514
DENTAL	$	11,638	$	49,202	$	37,564
WORKERS COMPENSATION	$	217	$	3,429	$	3,212
ENGINEERING FEES	$	50,000	$	35,000	$	-15,000
OTHER CONTRACTUAL	$	76,500	$	126,500	$	50,000
COMMUNICATION	$	24,700	$	24,700		
POSTAGE	$	250	$	250		
UTILITIES	$	28,200	$	19,700	$	-8,500
RENTALS & LEASES	$	7,988	$	7,988		
INSURANCE	$	17,189	$	11,049	$	-6,140
REPAIR & MAINTENANCE	$	4,181	$	5,100	$	919
SOFTWARE	$	38,237			$	-38,237
SMALL EQUIPMENT	$	250			$	-250
HEAVY EQUIPMENT	$	250			$	-250
OPERATING SUPPLIES	$	19,000	$	19,500	$	500
UNIFORMS	$	1,800	$	2,012	$	212
FUEL	$	3,750	$	3,750		
ADVERTISING	$	500			$	-500
DUES & SUBSCRIPTIONS	$	1,250	$	1,250		
EQUIPMENT			$	139,505	$	139,505
Fleet Maintenance						
REGULAR SALARIES	$	97,918	$	152,084	$	54,166
OVERTIME PAY	$	7,433	$	7,895	$	462

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FICA TAXES	$ 14,945	$ 19,513	$ 4,568
RETIREMENT CONTRIBUTIONS	$ 13,835	$ 26,859	$ 13,024
DENTAL	$ 22,998	$ 49,202	$ 26,204
WORKERS COMPENSATION	$ 4,845	$ 7,890	$ 3,045
COMMUNICATION	$ 5,405	$ 5,405	
UTILITIES	$ 17,320	$ 13,922	$ -3,398
RENTALS & LEASES	$ 14,296	$ 1,000	$ -13,296
INSURANCE	$ 8,920	$ 8,920	
REPAIR & MAINTENANCE	$ 7,000	$ 7,000	
REPAIR AUTO	$ 2,500	$ 3,000	$ 500
OPERATING SUPPLIES	$ 46,500	$ 65,500	$ 19,000
UNIFORMS	$ 3,096	$ 4,024	$ 928
FUEL	$ 6,400	$ 6,400	
TRAINING	$ 4,512	$ 6,712	$ 2,200
EQUIPMENT	$ 27,740	$ 13,054	$ -14,686
CAPITAL LEASE PAYMENT(P)	$ 13,452	$ 4,560	$ -8,892
Police Services			
REGULAR SALARIES	$ 4,272,804	$ 4,305,402	$ 32,598
HOLIDAY	$ 87,645		$ -87,645
OVERTIME PAY	$ 272,138	$ 254,136	$ -18,002
INCENTIVE PAY	$ 153,120	$ 146,940	$ -6,180
FICA TAXES	$ 341,081	$ 364,027	$ 22,946
RETIREMENT CONTRIBUTIONS	$ 636,548	$ 750,747	$ 114,199
DENTAL	$ 881,171	$ 929,244	$ 48,073
WORKERS COMPENSATION	$ 242,834	$ 238,662	$ -4,172
OTHER CONTRACTUAL	$ 245,078	$ 245,075	$ -3
PEST CONTROL	$ 550	$ 550	
RED LIGHT CAMERA	$ 208,560	$ 242,560	$ 34,000
TRAVEL & PER DIEM	$ 61,307	$ 35,278	$ -26,029
COMMUNICATION	$ 126,784	$ 126,784	
POSTAGE	$ 2,500	$ 2,500	
UTILITIES	$ 38,600	$ 26,600	$ -12,000
RENTALS & LEASES	$ 9,132	$ 9,500	$ 368
INSURANCE	$ 46,146	$ 170,300	$ 124,154
REPAIR & MAINTENANCE	$ 21,270	$ 18,570	$ -2,700
SOFTWARE	$ 36,166	$ 36,655	$ 489
REPAIR AUTO	$ 90,800	$ 90,800	
PRINTING	$ 3,400	$ 3,400	
OFFICE SUPPLIES	$ 18,230	$ 18,230	
OPERATING SUPPLIES	$ 99,439	$ 96,498	$ -2,941
UNIFORMS	$ 116,956	$ 245,256	$ 128,300
FUEL	$ 238,760	$ 238,760	
ADVERTISING	$ 700	$ 700	
AMMUNITION	$ 15,646	$ 17,595	$ 1,949
SWAT	$ 45,397	$ 68,793	$ 23,396
INVESTIGATIONS	$ 5,800	$ 16,800	$ 11,000
K9	$ 13,640	$ 17,570	$ 3,930

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
COMMUNITY OUTREACH	$ 4,400	$ 6,400	$ 2,000
ACCREDITATION	$ 4,955	$ 6,398	$ 1,443
DUES & SUBSCRIPTIONS	$ 7,976	$ 7,261	$ -715
TRAINING	$ 42,632	$ 48,405	$ 5,773
EQUIPMENT	$ 181,970	$ 289,640	$ 107,670
CAPITAL LEASE PAYMENT(P)	$ 428,856	$ 428,856	
Fire Services			
REGULAR SALARIES	$ 3,534,066	$ 3,596,923	$ 62,857
HOLIDAY	$ 134,725		$ -134,725
OUT OF CLASS PAY	$ 22,079	$ 35,494	$ 13,415
OVERTIME PAY	$ 509,590	$ 513,580	$ 3,990
INCENTIVE PAY	$ 88,800	$ 103,200	$ 14,400
FICA TAXES	$ 320,683	$ 324,203	$ 3,520
RETIREMENT CONTRIBUTIONS	$ 527,228	$ 641,489	$ 114,261
DENTAL	$ 715,326	$ 804,165	$ 88,839
WORKERS COMPENSATION	$ 333,183	$ 339,325	$ 6,142
OTHER CONTRACTUAL	$ 176,179	$ 63,880	$ -112,299
TRAVEL & PER DIEM	$ 6,500	$ 6,576	$ 76
COMMUNICATION	$ 72,664	$ 55,166	$ -17,498
POSTAGE	$ 1,000	$ 1,000	
UTILITIES	$ 88,416	$ 63,701	$ -24,715
RENTALS & LEASES	$ 12,216	$ 12,809	$ 593
INSURANCE	$ 56,605	$ 56,885	$ 280
REPAIR & MAINTENANCE	$ 39,052	$ 40,632	$ 1,580
SOFTWARE	$ 29,565	$ 29,565	
REPAIR AUTO	$ 82,725	$ 81,525	$ -1,200
SMALL EQUIPMENT	$ 3,125	$ 3,125	
PRINTING		$ 3,113	$ 3,113
OFFICE SUPPLIES	$ 3,000	$ 3,000	
OPERATING SUPPLIES	$ 128,023	$ 119,306	$ -8,717
UNIFORMS	$ 67,500	$ 128,425	$ 60,925
FUEL	$ 56,800	$ 56,800	
COMMUNITY OUTREACH	$ 15,000	$ 15,000	
DUES & SUBSCRIPTIONS	$ 3,348	$ 3,810	$ 462
TRAINING	$ 44,200	$ 47,965	$ 3,765
INSPECTIONS/IMPROVEMENTS	$ 31,000		$ -31,000
EQUIPMENT	$ 49,850		$ -49,850
CAPITAL LEASE PAYMENT(P)	$ 49,488	$ 329,916	$ 280,428
INTEREST		$ 93,492	$ 93,492
Dispatch			
REGULAR SALARIES	$ 875,429	$ 841,668	$ -33,761
HOLIDAY	$ 20,382		$ -20,382
OUT OF CLASS PAY	$ 139	$ 78	$ -61
OVERTIME PAY	$ 175,533	$ 50,779	$ -124,754
INCENTIVE PAY	$ 3,120	$ 15,000	$ 11,880
FICA TAXES	$ 75,915	$ 64,707	$ -11,208
RETIREMENT CONTRIBUTIONS	$ 122,836	$ 125,695	$ 2,859

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
DENTAL	$ 212,009	$ 165,596	$ -46,413
WORKERS COMPENSATION	$ 2,717	$ 6,608	$ 3,891
OTHER CONTRACTUAL	$ 9,000		$ -9,000
TRAVEL & PER DIEM	$ 3,350	$ 5,411	$ 2,061
COMMUNICATION	$ 20,497	$ 20,496	$ -1
UTILITIES	$ 12,180	$ 8,532	$ -3,648
RENTALS & LEASES	$ 2,000	$ 2,000	
INSURANCE	$ 1,961	$ 1,961	
SOFTWARE	$ 61,480	$ 75,221	$ 13,741
OPERATING SUPPLIES	$ 14,245	$ 14,245	
UNIFORMS	$ 4,750	$ 4,750	
ACCREDITATION		$ 4,372	$ 4,372
TRAINING	$ 8,815	$ 9,815	$ 1,000
Animal Services			
REGULAR SALARIES	$ 312,623	$ 241,333	$ -71,290
OVERTIME PAY	$ 2,540	$ 3,276	$ 736
INCENTIVE PAY	$ 2,400	$ 2,400	
FICA TAXES	$ 23,727	$ 18,805	$ -4,922
RETIREMENT CONTRIBUTIONS	$ 37,421	$ 42,022	$ 4,601
DENTAL	$ 68,994	$ 66,346	$ -2,648
WORKERS COMPENSATION	$ 7,134	$ 5,653	$ -1,481
OTHER CONTRACTUAL	$ 52,720	$ 52,720	
TRAVEL & PER DIEM	$ 2,705	$ 2,705	
COMMUNICATION	$ 8,247	$ 8,248	$ 1
POSTAGE	$ 400	$ 400	
UTILITIES	$ 8,193	$ 9,196	$ 1,003
RENTALS & LEASES	$ 2,700	$ 2,418	$ -282
INSURANCE	$ 4,275	$ 4,275	
REPAIR & MAINTENANCE	$ 1,180	$ 360	$ -820
SOFTWARE	$ 2,800	$ 2,800	
REPAIR AUTO	$ 2,340	$ 13,640	$ 11,300
PRINTING	$ 1,040	$ 1,040	
OFFICE SUPPLIES	$ 1,100	$ 1,100	
OPERATING SUPPLIES	$ 25,878	$ 43,370	$ 17,492
UNIFORMS	$ 3,534	$ 3,538	$ 4
FUEL	$ 5,200	$ 12,800	$ 7,600
DUES & SUBSCRIPTIONS	$ 1,400	$ 1,400	
TRAINING	$ 2,500	$ 2,500	
CAPITAL LEASE PAYMENT(P)	$ 10,680	$ 10,680	
CONTINGENCIES	$ 5,000		$ -5,000
Streets			
REGULAR SALARIES	$ 1,087,728	$ 968,501	$ -119,227
OVERTIME PAY	$ 11,963	$ 35,883	$ 23,920
FICA TAXES	$ 56,670	$ 67,761	$ 11,091
RETIREMENT CONTRIBUTIONS	$ 114,753	$ 152,595	$ 37,842
DENTAL	$ 333,402	$ 284,434	$ -48,968
WORKERS COMPENSATION	$ 69,724	$ 78,325	$ 8,601

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
OTHER CONTRACTUAL	$ 55,330	$ 5,340	$ -49,990
TRAVEL & PER DIEM	$ 240	$ 1,002	$ 762
COMMUNICATION	$ 5,960	$ 5,960	
UTILITIES	$ 361,880	$ 248,000	$ -113,880
RENTALS & LEASES	$ 20,000	$ 20,000	
INSURANCE	$ 13,352	$ 10,000	$ -3,352
REPAIR & MAINTENANCE	$ 90,000	$ 75,000	$ -15,000
REPAIR AUTO	$ 25,000	$ 35,000	$ 10,000
SMALL EQUIPMENT	$ 8,000	$ 8,000	
HEAVY EQUIPMENT	$ 45,000	$ 45,000	
OPERATING SUPPLIES	$ 83,100	$ 83,500	$ 400
UNIFORMS	$ 14,048	$ 16,096	$ 2,048
FUEL	$ 50,400	$ 50,660	$ 260
MATERIALS	$ 120,750	$ 120,750	
TRAINING	$ 21,900	$ 21,900	
INSPECTIONS/IMPROVEMENTS	$ 2,180,656	$ 1,902,603	$ -278,053
EQUIPMENT		$ 47,143	$ 47,143
CAPITAL LEASE PAYMENT(P)	$ 81,672	$ 80,748	$ -924
1/2 Cent Sales Tax			
INSPECTIONS/IMPROVEMENTS	$ 3,600,000	$ 880,997	$ -2,719,003
CAPITAL LEASE PAYMENT(P)		$ 163,537	$ 163,537
INTEREST		$ 58,177	$ 58,177
2020 CAPITAL IMP. BOND		$ 1,173,439	$ 1,173,439
2026-Revenue Bonds Principal		$ 1,013,438	$ 1,013,438
Code Enforcement			
REGULAR SALARIES	$ 101,830	$ 103,574	$ 1,744
INCENTIVE PAY	$ 1,800	$ 1,800	
FICA TAXES	$ 7,723	$ 7,952	$ 229
RETIREMENT CONTRIBUTIONS	$ 13,639	$ 17,771	$ 4,132
DENTAL	$ 22,791	$ 24,190	$ 1,399
WORKERS COMPENSATION	$ 5,422	$ 5,582	$ 160
LEGAL FEES	$ 5,400	$ 5,400	
TRAVEL & PER DIEM	$ 3,994	$ 7,694	$ 3,700
COMMUNICATION	$ 3,582	$ 3,582	
POSTAGE	$ 2,235	$ 2,235	
INSURANCE	$ 938	$ 1,200	$ 262
REPAIRS AUTO	$ 820	$ 820	
PRINTING	$ 185	$ 185	
OFFICE SUPPLIES	$ 1,690	$ 1,690	
OPERATING SUPPLIES	$ 1,000	$ 1,000	
UNIFORMS	$ 999	$ 1,080	$ 81
FUEL	$ 3,564	$ 3,564	
PUBLIC PROJECTS	$ 15,000	$ 15,000	
DUES & SUBSCRIPTIONS	$ 567	$ 400	$ -167
TRAINING	$ 1,800	$ 2,800	$ 1,000
CAPITAL LEASE PAYMENT(P)	$ 15,372	$ 15,372	
Building Facility Maintenance			

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
REGULAR SALARIES	$ 234,895	$ 222,227	$ -12,668
OVERTIME PAY	$ 4,581	$ 11,784	$ 7,203
FICA TAXES	$ 17,980	$ 17,939	$ -41
RETIREMENT CONTRIBUTIONS	$ 33,188	$ 40,089	$ 6,901
DENTAL	$ 57,495	$ 72,217	$ 14,722
WORKERS COMPENSATION	$ 12,774	$ 12,073	$ -701
OTHER CONTRACTUAL	$ 19,427	$ 44,940	$ 25,513
PEST CONTROL	$ 6,229	$ 7,584	$ 1,355
COMMUNICATION	$ 6,460	$ 6,460	
RENTALS & LEASES	$ 32,657	$ 25,224	$ -7,433
INSURANCE	$ 14,629	$ 7,200	$ -7,429
REPAIR & MAINTENANCE	$ 9,500	$ 9,500	
REPAIRS BUILDINGS	$ 266,909	$ 281,189	$ 14,280
REPAIR AUTO	$ 4,000	$ 4,000	
OPERATING SUPPLIES	$ 75,000	$ 81,367	$ 6,367
UNIFORMS	$ 6,192	$ 8,854	$ 2,662
FUEL	$ 11,000	$ 11,000	
TRAINING	$ 7,000	$ 9,200	$ 2,200
INSPECTIONS/IMPROVEMENTS	$ 204,700		$ -204,700
CAPITAL LEASE PAYMENT(P)	$ 40,356	$ 28,548	$ -11,808
Finance			
REGULAR SALARIES	$ 542,013	$ 672,409	$ 130,396
FICA TAXES	$ 40,486	$ 50,362	$ 9,876
RETIREMENT CONTRIBUTIONS	$ 76,208	$ 110,210	$ 34,002
DENTAL	$ 101,253	$ 142,320	$ 41,067
WORKERS COMPENSATION	$ 1,323	$ 1,702	$ 379
TRAVEL & PER DIEM	$ 1,465	$ 1,967	$ 502
COMMUNICATION	$ 7,221	$ 6,970	$ -251
UTILITIES	$ 5,500	$ 1,500	$ -4,000
RENTALS & LEASES	$ 8,105	$ 7,790	$ -315
REPAIRS AUTO		$ 500	$ 500
SOFTWARE	$ 16,490	$ 17,450	$ 960
OFFICE SUPPLIES	$ 5,594	$ 6,000	$ 406
OPERATING SUPPLIES	$ 7,825	$ 3,950	$ -3,875
UNIFORMS	$ 875	$ 1,000	$ 125
DUES & SUBSCRIPTIONS	$ 1,040	$ 1,590	$ 550
TRAINING	$ 2,375	$ 5,400	$ 3,025
Planning And Zoning			
REGULAR SALARIES	$ 389,173	$ 273,738	$ -115,435
INCENTIVE PAY		$ 600	$ 600
FICA TAXES	$ 29,211	$ 16,681	$ -12,530
RETIREMENT CONTRIBUTIONS	$ 54,985	$ 39,249	$ -15,736
DENTAL	$ 71,771	$ 31,705	$ -40,066
WORKERS COMPENSATION	$ 9,158	$ 10,254	$ 1,096
OTHER CONTRACTUAL	$ 100,000	$ 100,000	
TRAVEL & PER DIEM	$ 2,790	$ 6,739	$ 3,949
COMMUNICATION	$ 8,188	$ 9,090	$ 902

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
UTILITIES	$ 10,500	$ 7,100	$ -3,400
RENTALS & LEASES	$ 3,925	$ 1,600	$ -2,325
INSURANCE	$ 764	$ 764	
REPAIR & MAINTENANCE	$ 1,000	$ 1,000	
SOFTWARE	$ 10,000	$ 12,000	$ 2,000
REPAIR AUTO	$ 1,500	$ 1,500	
PRINTING	$ 5,000	$ 1,000	$ -4,000
OFFICE SUPPLIES	$ 1,200	$ 1,200	
OPERATING SUPPLIES	$ 8,500	$ 8,500	
UNIFORMS	$ 2,100	$ 2,100	
FUEL	$ 2,000	$ 2,000	
ADVERTISING	$ 8,000	$ 8,000	
DUES & SUBSCRIPTIONS	$ 2,051	$ 2,051	
TRAINING	$ 8,470	$ 8,470	
Recreational Services Administration			
REGULAR SALARIES	$ 105,663	$ 114,240	$ 8,577
FICA TAXES	$ 7,931		$ -7,931
RETIREMENT CONTRIBUTIONS	$ 14,929	$ 20,176	$ 5,247
DENTAL	$ 11,499	$ 20,670	$ 9,171
WORKERS COMPENSATION	$ 259	$ 280	$ 21
ENGINEERING FEES	$ 5,000	$ 5,000	
COMMUNICATION	$ 19,765	$ 21,265	$ 1,500
UTILITIES	$ 40,000	$ 30,000	$ -10,000
RENTALS & LEASES	$ 741	$ 741	
INSURANCE	$ 15,720	$ 25,000	$ 9,280
REPAIR & MAINTENANCE	$ 4,000	$ 5,500	$ 1,500
REPAIRS AUTO	$ 250	$ 250	
REFUNDS	$ 1,000	$ 1,000	
OFFICE SUPPLIES	$ 400	$ 500	$ 100
OPERATING SUPPLIES	$ 13,000	$ 38,750	$ 25,750
UNIFORMS	$ 500	$ 500	
FUEL	$ 900	$ 1,500	$ 600
DUES & SUBSCRIPTIONS	$ 12,062	$ 13,962	$ 1,900
Recreational Services Athletics			
REGULAR SALARIES	$ 384,447	$ 303,413	$ -81,034
OVERTIME PAY	$ 2,437	$ 10,344	$ 7,907
INCENTIVE PAY	$ 2,400	$ 600	$ -1,800
FICA TAXES	$ 29,474	$ 20,253	$ -9,221
RETIREMENT CONTRIBUTIONS	$ 38,084	$ 40,566	$ 2,482
DENTAL	$ 97,328	$ 66,139	$ -31,189
WORKERS COMPENSATION	$ 19,877	$ 12,466	$ -7,411
ENGINEERING FEES	$ 25,000	$ 10,000	$ -15,000
OTHER CONTRACTUAL	$ 132,531	$ 150,133	$ 17,602
TRAVEL & PER DIEM	$ 1,155	$ 1,350	$ 195
COMMUNICATION	$ 27,794	$ 27,794	
UTILITIES	$ 111,840	$ 131,000	$ 19,160
RENTALS & LEASES	$ 12,500	$ 12,500	

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
INSURANCE	$ 139,727	$ 125,000	$ -14,727
REPAIR & MAINTENANCE	$ 8,500	$ 9,000	$ 500
SOFTWARE		$ 1,700	$ 1,700
REPAIR AUTO	$ 1,000	$ 1,200	$ 200
REFUNDS	$ 4,800	$ 5,000	$ 200
OFFICE SUPPLIES	$ 2,175	$ 5,825	$ 3,650
OPERATING SUPPLIES	$ 115,000	$ 135,000	$ 20,000
UNIFORMS	$ 2,100	$ 2,100	
FUEL	$ 1,000	$ 1,500	$ 500
ADVERTISING	$ 1,500	$ 1,500	
MEDICAL (PHYS./DRUG SCREE	$ 17,300	$ 17,300	
DUES & SUBSCRIPTIONS	$ 8,300	$ 13,800	$ 5,500
TRAINING	$ 1,000	$ 1,000	
INSPECTIONS/IMPROVEMENTS	$ 1,792,816	$ 195,000	$ -1,597,816
CAPITAL LEASE PAYMENT(P)	$ 12,084	$ 12,084	
Recreational Services Library			
REGULAR SALARIES	$ 513,802	$ 529,851	$ 16,049
OVERTIME PAY	$ 1,109	$ 2,699	$ 1,590
FICA TAXES	$ 38,714	$ 38,747	$ 33
RETIREMENT CONTRIBUTIONS	$ 66,190	$ 80,261	$ 14,071
DENTAL	$ 114,990	$ 96,906	$ -18,084
WORKERS COMPENSATION	$ 2,932	$ 2,979	$ 47
TRAVEL & PER DIEM	$ 2,475	$ 3,015	$ 540
COMMUNICATION	$ 10,560		$ -10,560
POSTAGE	$ 400		$ -400
UTILITIES	$ 87,000	$ 82,570	$ -4,430
RENTALS & LEASES	$ 7,328	$ 5,108	$ -2,220
INSURANCE	$ 29,257	$ 26,000	$ -3,257
REPAIR & MAINTENANCE	$ 9,400	$ 7,200	$ -2,200
REPAIR AUTO	$ 200	$ 200	
OFFICE SUPPLIES	$ 2,959	$ 2,960	$ 1
OPERATING SUPPLIES	$ 89,192	$ 43,013	$ -46,179
UNIFORMS	$ 420	$ 650	$ 230
FUEL	$ 1,500	$ 1,500	
MEDICAL (PHYS./DRUG SCREE	$ 250	$ 250	
DUES & SUBSCRIPTIONS	$ 60,840	$ 62,925	$ 2,085
TRAINING	$ 800	$ 4,625	$ 3,825
EQUIPMENT	$ 78,462		$ -78,462
LIBRARY BOOKS	$ 52,368	$ 52,368	
Recreational Services Cultural Services			
REGULAR SALARIES	$ 60,733		$ -60,733
OVERTIME PAY	$ 86		$ -86
FICA TAXES	$ 4,565		$ -4,565
RETIREMENT CONTRIBUTIONS	$ 8,581		$ -8,581
DENTAL	$ 11,499		$ -11,499
WORKERS COMPENSATION	$ 149		$ -149
OTHER CONTRACTUAL	$ 1,600		$ -1,600

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
TRAVEL & PER DIEM	$ 250		$ -250
COMMUNICATION	$ 4,500		$ -4,500
RENTALS & LEASES	$ 2,500	$ 2,500	
INSURANCE	$ 10,596	$ 4,200	$ -6,396
OFFICE SUPPLIES	$ 650		$ -650
OPERATING SUPPLIES	$ 5,000		$ -5,000
UNIFORMS	$ 125		$ -125
ADVERTISING	$ 500		$ -500
Operations Management Division			
REGULAR SALARIES	$ 209,803	$ 72,249	$ -137,554
OVERTIME PAY	$ 386		$ -386
FICA TAXES	$ 15,981	$ 5,000	$ -10,981
RETIREMENT CONTRIBUTIONS	$ 9,627		$ -9,627
DENTAL	$ 11,499		$ -11,499
WORKERS COMPENSATION	$ 522	$ 361	$ -161
ENGINEERING FEES	$ 50,000		$ -50,000
OTHER CONTRACTUAL	$ 10,000		$ -10,000
TRAVEL & PER DIEM	$ 1,260		$ -1,260
COMMUNICATION	$ 2,951		$ -2,951
POSTAGE	$ 500		$ -500
INSURANCE	$ 1,244		$ -1,244
REPAIRS AUTO	$ 1,500		$ -1,500
SOFTWARE	$ 3,996		$ -3,996
REPAIR AUTO	$ 500		$ -500
SMALL EQUIPMENT	$ 900		$ -900
SPECIAL EVENTS	$ 5,500		$ -5,500
OFFICE SUPPLIES	$ 3,387		$ -3,387
UNIFORMS	$ 350		$ -350
FUEL	$ 2,400		$ -2,400
TRAINING	$ 2,500		$ -2,500
CAPITAL LEASE PAYMENT(P)	$ 17,844		$ -17,844
Logistics Operations			
REGULAR SALARIES	$ 213,590	$ 143,785	$ -69,805
OVERTIME PAY	$ 1,738		$ -1,738
FICA TAXES	$ 16,165	$ 10,792	$ -5,373
RETIREMENT CONTRIBUTIONS	$ 30,178	$ 25,393	$ -4,785
DENTAL	$ 40,073	$ 24,190	$ -15,883
WORKERS COMPENSATION	$ 7,444	$ 7,331	$ -113
TRAVEL & PER DIEM	$ 1,900	$ 1,600	$ -300
COMMUNICATION	$ 4,080	$ 4,080	
RENTALS & LEASES	$ 2,400	$ 2,980	$ 580
REPAIR & MAINTENANCE	$ 1,500	$ 1,500	
REPAIR AUTO	$ 250	$ 1,500	$ 1,250
SMALL EQUIPMENT	$ 2,000	$ 2,000	
OPERATING SUPPLIES	$ 34,935	$ 11,750	$ -23,185
UNIFORMS	$ 3,096	$ 4,024	$ 928
FUEL	$ 6,000	$ 6,000	

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
TRAINING	$ 2,500	$ 4,574	$ 2,074
CAPITAL LEASE PAYMENT(P)	$ 19,188	$ 17,100	$ -2,088
Total Expenditures	**$ 41,770,148**	**$ 50,870,927**	**$ 9,100,780**

Building and Permitting

Comprehensive Fund Summary

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
Revenues			
Permits Fees	$ 1,088,909	$ 753,571	$ -335,338
Miscellaneous		$ 45,000	$ 45,000
Transfers	$ 732,285	$ 472,956	$ -259,329
Total Revenues	**$ 1,821,194**	**$ 1,271,527**	**$ -549,667**
Expenditures			
Personnel Services	$ 977,900	$ 742,607	$ -235,293
Operating Expenses	$ 179,935	$ 106,655	$ -73,280
Capital Outlay	$ 345,396	$ 26,796	$ -318,600
Other Uses	$ 317,963	$ 395,469	$ 77,506
Total Expenditures	**$ 1,821,194**	**$ 1,271,527**	**$ -549,667**
Total Revenues Less Expenditures			

Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
Permits Fees	$ 1,088,909	$ 753,571	$ -335,338
Building Permits	$ 366,765	$ 320,421	$ -46,344
Radon Surcharge Fee	$ 27,500	$ 18,000	$ -9,500
Application Fees	$ 168,600	$ 140,475	$ -28,125
Subcontr. Fees	$ 325,000	$ 242,739	$ -82,261
Miscellaneous Permits	$ 55,000	$ 2,500	$ -52,500
Miscellaneous Fees	$ 13,144	$ 13,200	$ 56
Concurrency Fee	$ 7,900	$ 7,500	$ -400
Driveway Fees	$ 125,000	$ 8,736	$ -116,264
Miscellaneous		$ 45,000	$ 45,000
Other		$ 45,000	$ 45,000
Transfers	$ 732,285	$ 472,956	$ -259,329
Other Nonoperating C/F Funds Cash	$ 732,285	$ 472,956	$ -259,329
Total Revenues	**$ 1,821,194**	**$ 1,271,527**	**$ -549,667**

Expenditures by Object

Expenditures by Object

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
REGULAR SALARIES	$ 683,302	$ 501,961	$ -181,341
OVERTIME PAY	$ 5,680	$ 4,980	$ -700
INCENTIVE PAY	$ 6,600	$ 4,800	$ -1,800
FICA TAXES	$ 51,723	$ 38,827	$ -12,896
RETIREMENT CONTRIBUTIONS	$ 81,596	$ 82,355	$ 759
DENTAL	$ 127,704	$ 98,051	$ -29,653
WORKERS COMPENSATION	$ 21,295	$ 11,633	$ -9,662
TRAVEL & PER DIEM	$ 4,720	$ 9,600	$ 4,880
COMMUNICATION	$ 16,800	$ 9,945	$ -6,855
UTILITIES	$ 8,600	$ 7,000	$ -1,600
RENTALS & LEASES	$ 2,600	$ 2,600	
INSURANCE	$ 17,065	$ 10,500	$ -6,565
REPAIR & MAINTENANCE	$ 500	$ 500	
SOFTWARE	$ 40,260		$ -40,260
REPAIR AUTO	$ 3,200	$ 2,100	$ -1,100
PRINTING	$ 2,360	$ 2,360	
SPECIAL EVENTS	$ 10,000	$ 5,000	$ -5,000
OTHER CURRENT CHARGES	$ 16,000	$ 16,000	
OFFICE SUPPLIES	$ 4,000	$ 4,000	
UNIFORMS	$ 8,000	$ 8,000	
FUEL	$ 10,000	$ 10,000	
ACCREDITATION	$ 2,150	$ 2,150	
BUILDING CODE SOFTWARE	$ 500		$ -500
DUES & SUBSCRIPTIONS	$ 4,000	$ 3,700	$ -300
CODE BOOKS & SUB	$ 3,000	$ 3,000	
TRAINING	$ 26,180	$ 10,200	$ -15,980
INSPECTIONS/IMPROVEMENTS	$ 318,600		$ -318,600
CAPITAL LEASE PAYMENT(P)	$ 26,796	$ 26,796	
TRANSFER	$ 317,963	$ 395,469	$ 77,506
Total Expenditures	**$ 1,821,194**	**$ 1,271,527**	**$ -549,667**

CDBG

Comprehensive Fund Summary

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
Revenues			
Intergovernmental	$ 164,652	$ 161,913	$ -2,739
Transfers	$ 56,835	$ 56,835	
Total Revenues	**$ 221,487**	**$ 218,748**	**$ -2,739**
Expenditures			
Operating Expenses	$ 32,930	$ 32,382	$ -548
Grants and Aids	$ 188,557	$ 159,033	$ -29,524
Other Uses		$ 27,333	$ 27,333
Total Expenditures	**$ 221,487**	**$ 218,748**	**$ -2,739**
Total Revenues Less Expenditures			

Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
Intergovernmental			
Public Assistance	$ 164,652	$ 161,913	$ -2,739
Transfers			
Other Nonoperating	$ 56,835	$ 56,835	
Total Revenues	**$ 221,487**	**$ 218,748**	**$ -2,739**

Expenditures by Object

Expenditures by Object

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
Economic Development Programs			
Planning And Administration	$ 32,930	$ 32,382	$ -548
Program Projects	$ 144,208	$ 146,890	$ 2,682
Learning & Arts Center - Operational	$ 12,349	$ 12,143	$ -206
Downtown Security Cameras	$ 31,146	$ 77,912	$ 46,766
Twin Hills Park Multi-Use Path Design	$ 43,878		$ -43,878
Learning & Arts Center - Facility Improvements	$ 56,835	$ 56,835	
GRANTS & AID			
Grants & Aid	$ 44,349	$ 12,143	$ -32,206
Crestview Resource Center	$ 12,349	$ 12,143	$ -206
Crestview Manor	$ 32,000		$ -32,000
TRANSFER			
Transfers		$ 27,333	$ 27,333
Planning & Admin Transfer		$ 27,333	$ 27,333
Total Expenditures	**$ 221,487**	**$ 218,748**	**$ -2,739**

Utility Fund

Comprehensive Fund Summary

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
Revenues			
Permits Fees	$ 2,959,620	$ 938,000	$ -2,021,620
Intergovernmental	$ 375,000	$ 375,000	
Charges for Services	$ 12,250,661	$ 13,783,608	$ 1,532,948
Miscellaneous	$ 25,700	$ 158,917	$ 133,217
Transfers	$ 10,611,032	$ 21,750,216	$ 11,139,184
Total Revenues	**$ 26,222,013**	**$ 37,005,741**	**$ 10,783,729**
Expenditures			
Personnel Services	$ 3,446,996	$ 3,656,803	$ 209,807
Operating Expenses	$ 4,629,447	$ 5,131,780	$ 502,332
Capital Outlay	$ 14,298,687	$ 23,250,776	$ 8,952,089
Debt Service	$ 2,136,534	$ 3,011,784	$ 875,250
Other Uses	$ 1,710,349	$ 1,954,598	$ 244,249
Total Expenditures	**$ 26,222,013**	**$ 37,005,741**	**$ 10,783,727**
Total Revenues Less Expenditures	**$ -1**	**$ 1**	**$ 1**

Revenues by Revenue Source

Revenues by Revenue Source

Category		FY 2026 Adopted Budget		Draft Budget 2027		FY 2026 Adopted Vs. FY 27 Draft
Permits Fees						
Water Impact Fees - Resid	$	78,000	$	145,000	$	67,000
Sewer Impact Fees - Resid	$	158,000	$	343,000	$	185,000
Water Impact Fees - Comme	$	1,655,575	$	250,000	$	-1,405,575
Sewer Impact Fees - Comme	$	1,068,045	$	200,000	$	-868,045
Intergovernmental						
Utility Projects	$	375,000	$	375,000		
Charges for Services						
Water Connection Fee	$	429,749	$	269,500	$	-160,249
Water Transfer Fee			$	4,000	$	4,000
Water Revenue	$	4,708,015	$	5,216,480	$	508,466
Deliquent Serv Charge	$	34,670	$	43,251	$	8,581
Sewer Revenue	$	6,632,505	$	7,633,816	$	1,001,311
Sewer Connection Fee	$	175,531	$	244,503	$	68,972
Penalties	$	265,591	$	252,658	$	-12,933
Other Utility Costs	$	2,000	$	2,200	$	200
Lock Damaged	$	1,000	$	1,100	$	100
Curb Stop Damage	$	1,000	$	1,100	$	100
Pull/Replace Meter - Requ	$	600	$	100,000	$	99,400
Other Utility Costs/ Grinder Pump Fee			$	15,000	$	15,000
Miscellaneous						
Other	$	3,000	$	109,000	$	106,000
Interest Income	$	2,700	$	2,700		
Write Offs	$	20,000	$	47,217	$	27,217
Transfers						
Debt Proceeds	$	10,611,032	$	21,750,216	$	11,139,184
Total Revenues	**$**	**26,222,013**	**$**	**37,005,741**	**$**	**10,783,729**

Expenditures by Department

Expenditures by Department

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
Engineering			
REGULAR SALARIES	$ 327,266	$ 293,675	$ -33,591
OVERTIME PAY	$ 9,584	$ 3,149	$ -6,435
FICA TAXES	$ 25,298	$ 22,434	$ -2,864
RETIREMENT CONTRIBUTIONS	$ 46,238	$ 52,219	$ 5,981
DENTAL	$ 45,996	$ 36,285	$ -9,711
WORKERS COMPENSATION	$ 8,003	$ 7,654	$ -349
ENGINEERING FEES	$ 15,000		$ -15,000
TRAVEL & PER DIEM	$ 1,550	$ 1,100	$ -450
COMMUNICATION	$ 2,640	$ 2,640	
POSTAGE	$ 50		$ -50
REPAIR & MAINTENANCE	$ 250	$ 300	$ 50
SOFTWARE	$ 28,500	$ 30,500	$ 2,000
REPAIR AUTO	$ 6,200	$ 3,400	$ -2,800
OPERATING SUPPLIES	$ 8,050	$ 6,050	$ -2,000
UNIFORMS	$ 2,346	$ 3,018	$ 672
FUEL	$ 7,200	$ 4,000	$ -3,200
TRAINING	$ 2,200	$ 3,800	$ 1,600
CAPITAL LEASE PAYMENT(P)	$ 13,440	$ 13,320	$ -120
General & Administrative			
COMMUNICATION		$ 5,000	$ 5,000
UTILITIES	$ 2,500	$ 1,550	$ -950
INSURANCE		$ 220,000	$ 220,000
OTHER CURRENT CHARGES	$ 115,800	$ 256,800	$ 141,000
COLLECTION AGENCY EXPENSE	$ 7,500	$ 8,000	$ 500
2008 STATE REVOLVING FUND	$ 429,601	$ 460,345	$ 30,744
STATE REVOLVING 2010	$ 58,971	$ 58,972	$ 1
CWRSF 13/14 PMT	$ 456,970	$ 456,971	$ 1
PRINCIPAL / 2015 W&S	$ 325,000	$ 205,000	$ -120,000
PRINCIPAL / 2016 W&S	$ 45,000	$ 45,000	
2020 CAPITAL IMP. BOND		$ 51,213	$ 51,213
2021 W&S REVENUE BOND SERIES	$ 312,901	$ 313,303	$ 402
2008 SRF	$ 30,744	$ 19,806	$ -10,938
INTEREST / 2015 W&S	$ 175,516	$ 162,516	$ -13,000
INTEREST / 2016 W&S	$ 126,368	$ 125,153	$ -1,215
INTEREST 2020 SERIES	$ 6,996	$ 14,572	$ 7,576
OTHER DEBT SERVICE COSTS		$ 256,263	$ 256,263
TRANSFER		$ 1,791,780	$ 1,791,780
CONTINGENCIES	$ 192,064	$ 162,818	$ -29,246
TRANSFER TO GENERAL FUND	$ 1,518,285		$ -1,518,285
WW460710 SOLIDS HANDLING	$ 125,121	$ 249,662	$ 124,541
WW460720 WWTP CON	$ 39,435	$ 78,870	$ 39,435
WW460730 SRF RIBS	$ 3,911	$ 46,928	$ 43,017
DW460750 SR85 DRINKING		$ 242,265	$ 242,265

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
WW460760 SR85 CLEAN WATER		$ 224,945	$ 224,945
Public Services Administration			
REGULAR SALARIES	$ 269,622	$ 242,835	$ -26,787
OVERTIME PAY	$ 1,206	$ 7,899	$ 6,693
INCENTIVE PAY	$ 4,800		$ -4,800
FICA TAXES	$ 20,238	$ 18,615	$ -1,623
RETIREMENT CONTRIBUTIONS	$ 38,094	$ 42,776	$ 4,682
DENTAL	$ 53,101	$ 43,593	$ -9,508
WORKERS COMPENSATION	$ 11,331	$ 6,834	$ -4,497
ENGINEERING FEES	$ 50,000	$ 35,000	$ -15,000
OTHER CONTRACTUAL	$ 198,500	$ 245,900	$ 47,400
TRAVEL & PER DIEM		$ 540	$ 540
COMMUNICATION	$ 17,400	$ 4,200	$ -13,200
POSTAGE		$ 250	$ 250
UTILITIES	$ 22,500	$ 2,500	$ -20,000
RENTALS & LEASES	$ 3,200	$ 3,200	
INSURANCE	$ 8,051	$ 8,051	
REPAIR & MAINTENANCE	$ 5,700	$ 13,400	$ 7,700
SOFTWARE	$ 38,237		$ -38,237
REPAIR AUTO	$ 2,000	$ 5,000	$ 3,000
SMALL EQUIPMENT	$ 250	$ 250	
HEAVY EQUIPMENT	$ 250	$ 250	
OFFICE SUPPLIES	$ 850	$ 850	
OPERATING SUPPLIES	$ 24,500	$ 24,500	
UNIFORMS	$ 1,800	$ 2,012	$ 212
FUEL	$ 3,800	$ 3,800	
ADVERTISING	$ 750		$ -750
DUES & SUBSCRIPTIONS	$ 350	$ 575	$ 225
TRAINING	$ 1,500	$ 4,700	$ 3,200
INSPECTIONS/IMPROVEMENTS	$ 10,000	$ 3,538,843	$ 3,528,843
CAPITAL LEASE PAYMENT(P)	$ 25,224	$ 25,680	$ 456
Utility Office			
REGULAR SALARIES	$ 273,162	$ 289,287	$ 16,125
OVERTIME PAY	$ 5,389	$ 9,122	$ 3,733
FICA TAXES	$ 20,968	$ 22,586	$ 1,618
RETIREMENT CONTRIBUTIONS	$ 38,695	$ 50,473	$ 11,778
DENTAL	$ 57,634	$ 92,795	$ 35,161
WORKERS COMPENSATION	$ 4,510	$ 4,705	$ 195
TRAVEL & PER DIEM	$ 500	$ 500	
COMMUNICATION	$ 6,700	$ 6,700	
POSTAGE	$ 84,600	$ 50,000	$ -34,600
UTILITIES	$ 5,400	$ 2,400	$ -3,000
RENTALS & LEASES	$ 5,000	$ 5,000	
INSURANCE	$ 5,100	$ 6,000	$ 900
SOFTWARE	$ 12,000	$ 13,500	$ 1,500
REPAIR AUTO	$ 200	$ 200	
OFFICE SUPPLIES	$ 3,000	$ 3,000	

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
OPERATING SUPPLIES	$ 3,650	$ 1,200	$ -2,450
UNIFORMS	$ 700	$ 700	
DUES & SUBSCRIPTIONS	$ 1,500	$ 1,600	$ 100
TRAINING	$ 1,500	$ 1,500	
Water			
REGULAR SALARIES	$ 474,117	$ 494,960	$ 20,843
OVERTIME PAY	$ 106,127	$ 16,375	$ -89,752
INCENTIVE PAY	$ 2,400	$ 7,800	$ 5,400
FICA TAXES	$ 43,707	$ 38,403	$ -5,304
RETIREMENT CONTRIBUTIONS	$ 44,288	$ 49,789	$ 5,501
DENTAL	$ 138,420	$ 150,341	$ 11,921
WORKERS COMPENSATION	$ 26,156	$ 20,422	$ -5,734
OTHER CONTRACTUAL	$ 165,198	$ 304,219	$ 139,021
TRAVEL & PER DIEM		$ 6,740	$ 6,740
COMMUNICATION	$ 5,940	$ 5,940	
POSTAGE		$ 1,200	$ 1,200
UTILITIES	$ 335,600	$ 275,837	$ -59,763
RENTALS & LEASES	$ 4,300	$ 4,300	
INSURANCE	$ 64,012	$ 64,012	
REPAIR & MAINTENANCE	$ 144,000	$ 114,000	$ -30,000
SOFTWARE	$ 1,400	$ 1,400	
REPAIR AUTO	$ 6,565	$ 11,000	$ 4,435
SMALL EQUIPMENT	$ 500	$ 500	
HEAVY EQUIPMENT	$ 6,000	$ 7,000	$ 1,000
OPERATING SUPPLIES	$ 407,500	$ 398,087	$ -9,413
UNIFORMS	$ 8,500	$ 10,060	$ 1,560
FUEL	$ 39,700	$ 39,696	$ -4
Undefined	$ 207	$ 8,252	$ 8,045
DUES & SUBSCRIPTIONS	$ 4,650	$ 9,650	$ 5,000
TRAINING	$ 11,415	$ 19,648	$ 8,233
INSPECTIONS/IMPROVEMENTS	$ 4,751,480	$ 4,787,439	$ 35,959
EQUIPMENT	$ 230,000		$ -230,000
CAPITAL LEASE PAYMENT(P)	$ 119,700	$ 97,776	$ -21,924
Sewer			
REGULAR SALARIES	$ 774,063	$ 999,463	$ 225,400
OVERTIME PAY	$ 59,696	$ 32,022	$ -27,674
INCENTIVE PAY	$ 9,600	$ 4,800	$ -4,800
FICA TAXES	$ 58,393	$ 63,071	$ 4,678
RETIREMENT CONTRIBUTIONS	$ 151,653	$ 178,673	$ 27,020
DENTAL	$ 246,890	$ 288,136	$ 41,246
WORKERS COMPENSATION	$ 50,144	$ 57,360	$ 7,216
OTHER CONTRACTUAL	$ 105,253	$ 60,213	$ -45,040
TRAVEL & PER DIEM	$ 3,620	$ 3,924	$ 304
COMMUNICATION	$ 11,180	$ 11,180	
UTILITIES	$ 356,500	$ 231,500	$ -125,000
RENTALS & LEASES	$ 10,000	$ 10,000	
INSURANCE	$ 59,672	$ 59,672	

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
REPAIR & MAINTENANCE	$ 410,345	$ 428,000	$ 17,655
REPAIR AUTO	$ 21,600	$ 35,600	$ 14,000
SMALL EQUIPMENT	$ 5,000	$ 5,000	
HEAVY EQUIPMENT	$ 22,000	$ 22,000	
OPERATING SUPPLIES	$ 73,500	$ 76,500	$ 3,000
UNIFORMS	$ 14,546	$ 13,078	$ -1,468
FUEL	$ 77,000	$ 77,000	
DUES & SUBSCRIPTIONS	$ 1,380	$ 1,380	
TRAINING	$ 23,369	$ 26,829	$ 3,460
INSPECTIONS/IMPROVEMENTS	$ 7,464,797	$ 10,217,182	$ 2,752,385
EQUIPMENT	$ 206,290		$ -206,290
CAPITAL LEASE PAYMENT(P)	$ 75,756	$ 72,900	$ -2,856
Wastewater			
OTHER CONTRACTUAL	$ 1,308,204	$ 1,602,455	$ 294,251
COMMUNICATION	$ 7,224	$ 7,724	$ 500
UTILITIES	$ 16,000	$ 4,500	$ -11,500
INSURANCE	$ 78,000	$ 78,000	
REPAIR & MAINTENANCE	$ 95,500	$ 95,500	
OPERATING SUPPLIES	$ 15,000	$ 15,000	
INSPECTIONS/IMPROVEMENTS	$ 1,402,000	$ 4,497,636	$ 3,095,636
Total Expenditures	**$ 26,222,013**	**$ 37,005,741**	**$ 10,783,727**

Sanitation Fund

Comprehensive Fund Summary

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
Revenues			
Charges for Services	$ 8,578,079	$ 9,092,763	$ 514,684
Total Revenues	**$ 8,578,079**	**$ 9,092,763**	**$ 514,684**
Expenditures			
Operating Expenses	$ 8,133,188	$ 8,478,079	$ 344,891
Other Uses	$ 444,891	$ 614,684	$ 169,793
Total Expenditures	**$ 8,578,079**	**$ 9,092,763**	**$ 514,684**
Total Revenues Less Expenditures			

Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
Charges for Services			
Garbage Fees	$ 7,998,188	$ 8,478,079	$ 479,891
Penalties	$ 100,000	$ 106,000	$ 6,000
Franchise Fees	$ 479,891	$ 508,684	$ 28,793
Total Revenues	**$ 8,578,079**	**$ 9,092,763**	**$ 514,684**

Expenditures by Object

Expenditures by Object

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
OTHER CONTRACTUAL			
Solid Waste / Other Contractual	$ 7,998,188	$ 8,478,079	$ 479,891
LANDFILL CHARGES			
Solid Waste / Landfill Charges	$ 125,000		$ -125,000
BAD DEBT			
Bad Debt	$ 10,000		$ -10,000
TRANSFERS			
Transfers	$ 444,891	$ 614,684	$ 169,793
Total Expenditures	**$ 8,578,079**	**$ 9,092,763**	**$ 514,684**

Stormwater

Comprehensive Fund Summary

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
Revenues			
Charges for Services	$ 471,160	$ 611,004	$ 139,844
Transfers	$ 99,804		$ -99,804
Total Revenues	**$ 570,964**	**$ 611,004**	**$ 40,040**
Expenditures			
Personnel Services	$ 224,646	$ 234,026	$ 9,380
Operating Expenses	$ 136,464	$ 146,107	$ 9,643
Capital Outlay	$ 24,672	$ 24,144	$ -528
Debt Service	$ 185,182	$ 206,727	$ 21,545
Total Expenditures	**$ 570,964**	**$ 611,004**	**$ 40,040**
Total Revenues Less Expenditures			

Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
Charges for Services			
Residential	$ 371,160	$ 387,772	$ 16,612
Commercial	$ 100,000	$ 223,232	$ 123,232
Transfers			
Interfund Transfer	$ 99,804		$ -99,804
Total Revenues	**$ 570,964**	**$ 611,004**	**$ 40,040**

Expenditures by Object

Expenditures by Object

Category		FY 2026 Adopted Budget		Draft Budget 2027		FY 2026 Adopted Vs. FY 27 Draft
REGULAR SALARIES	$	138,940	$	132,646	$	-6,294
OVERTIME PAY	$	2,805	$	7,301	$	4,496
INCENTIVE PAY			$	4,800	$	4,800
FICA TAXES	$	10,639	$	10,349	$	-290
RETIREMENT CONTRIBUTIONS	$	19,631	$	17,511	$	-2,120
DENTAL	$	40,073	$	49,202	$	9,129
WORKERS COMPENSATION	$	12,558	$	12,217	$	-341
ENGINEERING FEES	$	2,500	$	2,500		
COMMUNICATION	$	1,755	$	1,755		
INSURANCE	$	7,999	$	10,020	$	2,021
REPAIR & MAINTENANCE	$	12,500	$	12,500		
REPAIR AUTO	$	6,000	$	7,000	$	1,000
SMALL EQUIPMENT	$	1,000	$	1,500	$	500
HEAVY EQUIPMENT	$	7,500	$	7,500		
OPERATING SUPPLIES	$	13,300	$	13,700	$	400
UNIFORMS	$	5,430	$	3,018	$	-2,412
FUEL	$	29,980	$	22,500	$	-7,480
Contingencies			$	15,334	$	15,334
MATERIALS	$	41,000	$	41,000		
TRAINING	$	7,500	$	7,780	$	280
CAPITAL LEASE PAYMENT(P)	$	24,672	$	24,144	$	-528
INTEREST	$	185,182	$	206,727	$	21,545
Total Expenditures	**$**	**570,964**	**$**	**611,004**	**$**	**40,040**

Crestview Unlimited

Comprehensive Fund Summary

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
Revenues			
Charges for Services	$ 1,336,330	$ 1,781,079	$ 444,749
Total Revenues	**$ 1,336,330**	**$ 1,781,079**	**$ 444,749**
Expenditures			
Personnel Services	$ 723,820	$ 835,317	$ 111,497
Operating Expenses	$ 505,700	$ 861,359	$ 355,659
Capital Outlay	$ 67,323	$ 71,527	$ 4,204
Debt Service	$ 12,922	$ 12,876	$ -46
Other Uses	$ 26,565		$ -26,565
Total Expenditures	**$ 1,336,330**	**$ 1,781,079**	**$ 444,749**
Total Revenues Less Expenditures			

Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
Charges for Services			
GOLF COURSE / MEMBERSHIP DUES	$ 395,650	$ 558,000	$ 162,350
Green Fees	$ 659,000	$ 885,879	$ 226,879
Driving Range	$ 256,950	$ 208,200	$ -48,750
Golf Shop	$ 24,730	$ 32,000	$ 7,270
Rental Clubs		$ 18,000	$ 18,000
GOLF COURSE / GRILL ROOM SALES		$ 79,000	$ 79,000
Total Revenues	**$ 1,336,330**	**$ 1,781,079**	**$ 444,749**

Expenditures by Object

Expenditures by Object

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
REGULAR SALARIES	$ 723,820	$ 835,317	$ 111,497
OTHER CONTRACTUAL	$ 362,872	$ 624,333	$ 261,461
OTHER CURRENT CHARGES		$ 47,685	$ 47,685
OFFICE SUPPLIES	$ 75,549		$ -75,549
OPERATING SUPPLIES	$ 60,679	$ 32,000	$ -28,679
ADVERTISING	$ 6,600	$ 6,600	
Accounting Fees		$ 150,741	$ 150,741
CAPITAL LEASE PAYMENT(P)	$ 67,323	$ 71,527	$ 4,204
INTEREST	$ 12,922	$ 12,876	$ -46
CONTINGENCIES	$ 26,565		$ -26,565
Total Expenditures	**$ 1,336,330**	**$ 1,781,079**	**$ 444,749**

Crestview Redevelopment Area

CRA Comprehensive Fund Summary

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
Revenues			
Intergovernmental	$ 385,240	$ 412,218	$ 26,978
Transfers	$ 301,366	$ 803,226	$ 501,860
Total Revenues	**$ 686,606**	**$ 1,215,444**	**$ 528,838**
Expenditures			
Operating Expenses	$ 23,400	$ 98,900	$ 40,000
Capital Outlay	$ 400,000	$ 768,922	$ 368,922
Grants and Aids	$ 245,000	$ 314,500	$ 105,000
Other Uses	$ 18,206	$ 33,122	$ 14,916
Total Expenditures	**$ 686,606**	**$ 1,215,444**	**$ 528,838**
Total Revenues Less Expenditures			

Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
Intergovernmental			
O/S Rev From Local Units	$ 140,769	$ 150,717	$ 9,948
City Portion Of Tiff	$ 244,471	$ 261,501	$ 17,030
Transfers			
Funds Brought Forward	$ 301,366	$ 803,226	$ 501,860
Total Revenues	**$ 686,606**	**$ 1,215,444**	**$ 528,838**

Expenditures by Object Summary

Expenditures by Object Summary

Category	FY 2026 Adopted Budget	Draft Budget 2027	FY 2026 Adopted Vs. FY 27 Draft
Operating Expenses			
Auditing Fees	$ 6,000	$ 6,000	
Contractual Services	$ 10,000	$ 35,500	$ -10,000
Community Service Aid		$ 35,500	
Main Street	$ 10,000		$ -10,000
Travel & Per Diem	$ 3,000	$ 3,000	
FRA Conference	$ 3,000	$ 3,000	
Insurance	$ 2,600	$ 2,600	
Insurance		$ 2,600	$ 2,600
Operating Supplies		$ 50,000	$ 50,000
Utilities - Street Lights on Main St.		$ 50,000	$ 50,000
Dues & Subscriptions	$ 1,800	$ 1,800	
FRA	$ 1,000	$ 1,000	
Chamber	$ 500	$ 500	
DEO	$ 300	$ 300	
Capital Outlay	$ 400,000	$ 768,922	$ 368,922
Twin Hills Walk Track Resurface		$ 50,000	$ 50,000
Dumpster Enclosures		$ 90,000	$ 90,000
Dog Waste Stations		$ 7,000	$ 7,000
Sidewalk Construction		$ 8 1,922	$ 8 1,922
Multi-Use Path	$ 320,000	$ 340,000	$ 20,000
Lights/Decor	$ 50,000	$ 50,000	
Twin Hills Storm Drain Repair		$ 150,000	$ 150,000
Grants and Aids			
Awning Improvement Grant	$ 245,000	$ 314,500	$ 105,000
Other Uses			
Transfers	$ 18,206	$ 33,122	$ 14,916
Total Expenditures	**$ 686,606**	**$ 1,215,444**	**$ 528,838**