



Dear Residents,

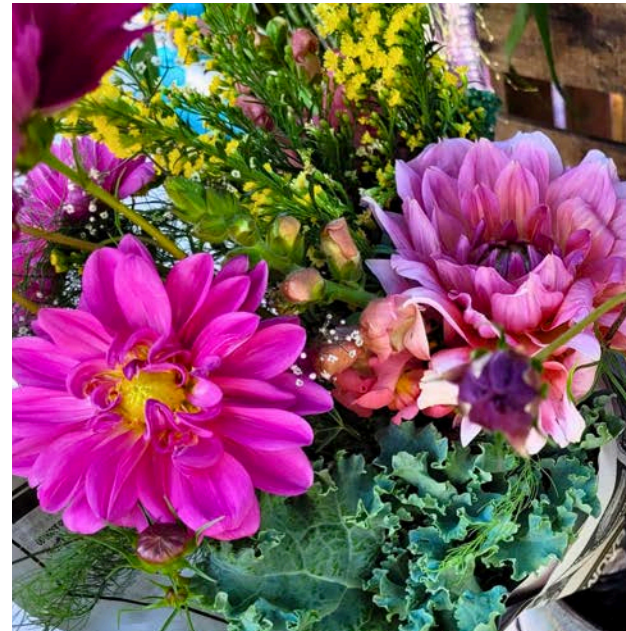
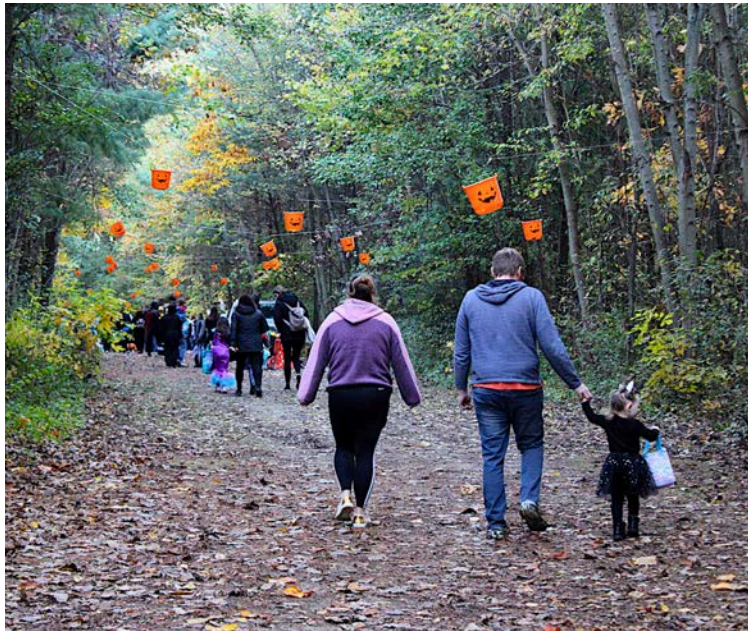
The City of Elkhart 2026 Budget was adopted by the Common Council on October 16, 2025 with one modification. The change made was a \$25,000 reduction to the Common Council budget; all other components of the proposed budget were approved as presented.

The City extends its sincere appreciation to Common Council, department leadership, and staff for their collaboration, diligence, and thoughtful engagement throughout the budget development and adoption process. This collective effort reflects a shared commitment to fiscal responsibility and serving the residents of Elkhart.

Thank you to everyone who contributed time, expertise, and care to ensure the 2026 Budget supports the City's priorities and long-term financial stability.

Sincerely,

Mayor Rod Roberson



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Rod Roberson
Mayor



Office of Mayor Rod Roberson
229 S. Second St.
Elkhart, Indiana 46516

September 8, 2025

Dear Council Members,

I am honored to present to you the proposed 2026 budget for the City of Elkhart. This budget reflects months of careful planning, rigorous analysis, and honest assessment of the challenges and opportunities before us. The financial plan I bring forward is rooted in fiscal responsibility and efficiency, while staying true to our shared commitment to maintaining high-quality services, protecting taxpayer dollars, and investing strategically in the future of our city.

This year's budget process was shaped by a rapidly changing economic and legislative environment, one that demands prudence, adaptability, and forward-thinking leadership. It is in this context that we crafted a budget that maintains Elkhart's strong financial position, emphasizes sustainability, and reflects the needs of our community.

Revenue Category	2026 Revenue Budget	Budget Category	2026 Expenditure Budget
Property Taxes	\$54,304,908	Salaries and Wages	\$52,707,440
Income Taxes	\$34,699,100	Employee Benefits	\$20,377,610
Licenses and Permits	\$590,700	Capital Outlays	\$6,747,500
Charges for Services	\$4,881,500	Services and Charges	\$28,044,410
Other Taxes and Intergovernmental	\$14,484,500	Supplies	\$10,359,906
Fines, Forfeitures and Fees	\$327,500	Debt Service	\$719,200
Other Receipts	\$10,129,500		
Grand Total	\$119,417,708	Grand Total	\$118,956,066

Economic and Legislative Context

Senate Enrolled Act 1 (SEA 1)

The most consequential factor influencing this budget is the passage of Senate Enrolled Act 1 (SEA 1) at the state level. SEA 1 introduces sweeping changes to the way cities and towns across Indiana will generate revenue. Beginning in 2026, gradual adjustments to property taxes will occur, followed in 2028 by a complete overhaul of the local income tax system.

Based on the best available projections, SEA 1 could reduce Elkhart's revenue by as much as \$40 million in 2028 -- approximately one-third of our annual operating budget. Replacement revenues, even under optimistic scenarios, may only cover half that loss. Additionally, the long-term impact of changes to the Business Personal Property Tax, which currently accounts for 17 percent of our Net Assessed Value, remains unclear. While the full effect will unfold over time, what is clear today is that Elkhart and cities like ours face serious challenges that require careful, conservative planning.

Inflationary and Economic Pressures

At the same time, inflation continues to exert pressure on municipal operations. Rising costs for supplies -- especially construction supplies such as asphalt, steel, and lumber -- and services like utilities and healthcare directly affect our ability to deliver services at consistent levels. These are not abstract numbers. When the cost of asphalt rises, fewer streets can be paved. Just as households and businesses must make difficult adjustments to rising prices, so too does the City of Elkhart.

Our city is reliant on Local Income Tax (LIT), which makes up about 30% of our overall revenue. The state has projected a \$200,000 decline in our 2025 distribution. LIT will always fluctuate in tandem with economic cycles. For Elkhart, with its strong but cyclical manufacturing base, especially in the RV sector, this volatility is heightened. While many forecasts for the U.S. economy are cautiously optimistic, the uncertainty in national and global markets requires us to approach revenue forecasting with restraint.

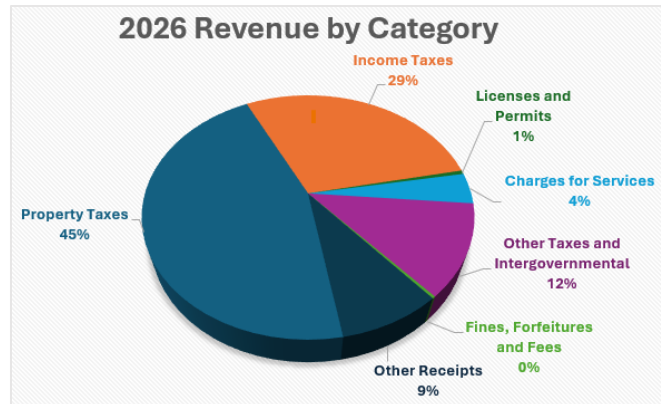


Budget Overview

The proposed 2026 budget reflects this conservative and disciplined approach. Net of operating transfers (approximately \$6 million in 2025), the revenue budget is down by approximately \$2.9 million compared to the 2025 budget, while the expenditure budget is down by \$800,000. With these adjustments we are pleased to present a balanced budget for 2026.

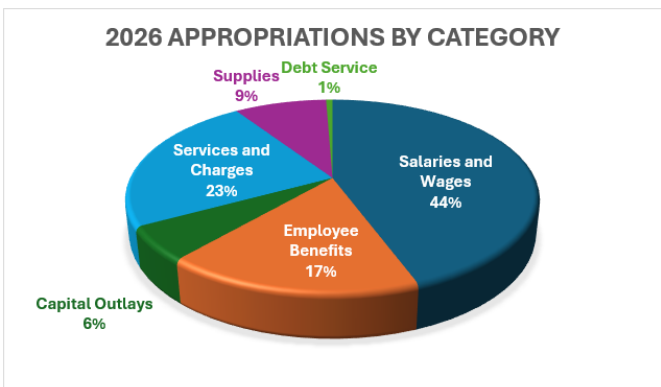
Revenue Trends

- Property tax revenue is projected to increase by \$1.4 million (2.6%).
- Local Income Tax revenue is expected to decline by \$200,000.
- Interest earnings are projected lower based on current year estimates and anticipated market changes.
- Other tax distributions, including vehicle and aircraft excise taxes, are estimated more conservatively, based on actual collection history.



Expenditure Trends

- Supplies are reduced by \$276,000.
- Services are reduced by \$487,000.
- Capital outlay is down \$1.5M, reflecting a “needs, not wants” approach.
- Personnel expenditures are up \$1.4 million, driven by essential staffing needs and healthcare costs.



This budget emphasizes maintenance, efficiency, and core services. Proposed capital expenditures focus on sustaining the infrastructure and public assets we already own. Where new investments are made, they are targeted and strategic.

Financial Position

The City of Elkhart remains in a strong financial position. Our General Fund reserves are projected to remain at 84% of operating revenue, far above the best practice guideline of 15%. Even after accounting for the significant recent investment in Fire Station 6, this reserve level positions us among the most financially stable cities in the state. Our Rainy-Day Fund is projected at 13% of total operating revenue, further evidence of our discipline.

While this budget does not include cost-of-living adjustments (COLA) or merit increases for employees due to the uncertainty of future revenues presented by SEA 1, the City will continue to fully absorb rising healthcare premiums, ensuring no additional burden is passed on to our workforce. This is an important commitment to the men and women who keep our city running.

Looking ahead, we will review all fee schedules and charges for services to ensure they remain fair, aligned with neighboring cities, and reflective of the cost of service delivery. This will be essential to prepare for future revenue challenges.

ASPIRE Elkhart: Investing in the Future



While this budget reflects caution and restraint, it also carries forward the ambitious vision of ASPIRE Elkhart, our transformational strategy to invest in the people, places, and infrastructure that will define our city for generations to come.

Launched in 2024, ASPIRE Elkhart represents a once-in-a-lifetime commitment to revitalizing neighborhoods, enhancing quality of life, modernizing infrastructure, and strengthening public safety. The 2026 budget includes the following highlights:

Public Safety

- Adds five firefighters to support operations at Fire Station 6.
- Creates a new Police Accreditation Coordinator position to help the department achieve and maintain national best practices in policy and operations.
- Adds a part-time payroll clerk in the Police Department.
- Replaces 15 patrol squads and a new animal control vehicle, and upgrades radios and other equipment to ensure officer safety and reliability.
- Eliminates a vacant mental health professional position within the Police Department, while expanding mental health services through our employee benefits program.

Infrastructure

- Adds one additional traffic signal technician to support the growing needs of our street system.
- Replaces two dump trucks, six pickup trucks with attachments, and one street sweeper to ensure efficient service delivery.
- Continues the small drainage improvement program to address localized flooding.
- Funds inflationary adjustments for asphalt and paving to largely maintain current service levels.
- Note that a separate utility budget will be submitted later this year, outlining continued investments in water and wastewater infrastructure.



Quality of Place

- Ends the Block-by-Block contract but replaces it with six part-time laborers to keep downtown clean and welcoming.
- Achieves more than \$400,000 in savings at the Lerner Theatre through efficiency improvements, while reinvesting in marketing and promotions to boost attendance and revenue.
- Funds maintenance projects at the Airport and Environmental Center, including building envelope improvements and asphalt sealing.
- Continues the evaluation of Prairie Street Cemetery expansion and beautification.
- Improves customer experience at the National New York Central Railroad Museum through facility upgrades and continued strategic partnerships.

Rod Roberson
Mayor



Office of Mayor Rod Roberson
229 S. Second St.
Elkhart, Indiana 46516

Neighborhoods



- Restructures staff to improve efficiency, including eliminating a vacant outreach position while adjusting the Neighborhood Coordinator role.
- Funds public-private partnerships for park improvements, including Ullery Park and Lundquist Park bathrooms, while exploring additional investments at Ideal Beach.
- Maintains our parks through painting, resurfacing, and repairs at facilities across the city.

The 2026 proposed budget for the City of Elkhart reflects the realities of the present while keeping an eye toward the future. It is a budget that acknowledges the uncertainties created by SEA 1, the pressures of inflation, and the volatility of our revenue streams. At the same time, it is a budget that demonstrates our strength, prudence, and commitment to core services.

Elkhart enters this new era from a position of strong financial health. By acting responsibly today, we preserve the ability to invest in the transformative projects that will shape tomorrow.

Our city has always been defined by its resilience, innovation, and determination. Even in uncertain times, I am confident that together with the support of the Council, our employees, our community partners, and our residents, we will continue to build a city where people want to live, work, and raise their families.

Thank you for your partnership and dedication to Elkhart's future. I look forward to working with you in reviewing this proposed budget and charting the course ahead.

Respectfully,

Mayor Rod Roberson
City of Elkhart

2026 BUDGET

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2026 BUDGET OVERVIEW

Local Fund	DLGF Fund	Fund Name	Estimated Cash and Investments	2026 BUDGET - September 8, 2025			Estimated Cash and Investments
			01/1/2026	Revenues	Appropriations	Net	12/31/2026
1101	0101	General Fund	\$ 58,672,239	\$ 67,089,363	\$ 69,355,266	\$ (2,265,903)	\$ 56,406,336
2201	0708	Motor Vehicle Highway	(277,603)	12,386,321	11,318,002	1,068,319	790,716
2202	0706	Local Road and Street	683,083	1,102,600	1,100,000	2,600	685,683
2204	1303	Park and Recreation	1,334,918	4,015,155	4,675,020	(659,865)	675,053
2205	2120	Cemetery	326,230	971,856	1,204,100	(232,244)	93,986
2206	2102	Aviation	449,068	1,507,507	1,766,879	(259,372)	189,696
2214	9500	Probation User Fee	67,345	99,500	149,100	(49,600)	17,745
2228	9502	Law Enforcement Education	392,884	75,100	40,000	35,100	427,984
2230	9503	Record Perpetuation	122,218	51,500	81,900	(30,400)	91,818
2234	9516	Unsafe Building	224,605	200,000	246,000	(46,000)	178,605
2235	0005	Riverboat Fund	143,550	308,800	400,000	(91,200)	52,350
2236	0061	Rainy Day	14,090,955	1,037,600	-	1,037,600	15,128,555
2240	9514	LOIT Public Safety	6,318,742	6,660,800	7,263,400	(602,600)	5,716,142
2500	0107	Central Garage	236,475	3,406,324	3,460,200	(53,876)	182,599
2501	9507	Mausoleum Operations	63,650	15,000	19,900	(4,900)	58,750
2502	9505	Environmental Center	454,156	500,000	863,665	(363,665)	90,491
2505	9504	E911	143,984	79,200	77,950	1,250	145,234
2510	9508	NYC Railroad Museum	111,996	380,500	379,350	1,150	113,146
2511	9511	Lerner Theatre	797,336	2,043,400	1,933,575	109,825	907,161
2520	9520	Park Program Fund	414,910	230,500	414,350	(183,850)	231,060
2535	9522	Elkhart Rental Inspection Program	116,500	101,000	101,000	-	116,500
2540	9523	Stu Statler Crime Fund	66,374	2,000	65,269	(63,269)	3,105
2543	9515	Animal Control Ordinance	18,437	168,500	168,565	(65)	18,372
2575	9510	Community Promotion	3,249	15,000	15,000	-	3,249
3323	1380	Park Bond 09 Allocation	384,463	689,008	724,450	(35,442)	349,021
4401	2379	Cumulative Capital Improvement	20,931	90,800	90,000	800	21,731
4402	2391	Cumulative Capital Development	772,803	1,564,061	1,235,500	328,561	1,101,364
4425	1191	Cumulative Fire and Police Equipment	1,730,462	1,973,603	502,625	1,470,978	3,201,440
4428	6290	Cumulative Sewer	660,616	312,310	250,000	62,310	722,926
4436	9513	EDIT	3,729,465	6,586,400	5,980,000	606,400	4,335,865
4650	9512	Elkhart Capital Outlay Fund	19,004,608	693,000	-	693,000	19,697,608
8801	0341	Fire Pension	2,710,564	2,741,500	2,754,500	(13,000)	2,697,564
8802	0342	Police Pension	965,121	2,319,500	2,320,500	(1,000)	964,121
Totals			\$ 114,954,334	\$ 119,417,708	\$ 118,956,066	\$ 461,642	\$ 115,415,976

2026 REVENUE BUDGET BY FUND AND CATEGORY

Total Budgeted Revenues: \$ 119,417,708

Fund #	Function/Category	Property Taxes	Circuit Breaker	Estimated SEA-1 Impact	Income Taxes	Other Taxes and Intergovernmental	Licenses and Permits	Charges for Services	Fines, Forfeitures and Fees	Other Receipts	Totals
1101	0101 - GENERAL	\$ 42,272,135	\$ (6,059,400)	\$ (1,213,172)	\$ 21,451,900	\$ 3,385,200	\$ 581,200	\$ 21,200	\$ 176,500	\$ 6,473,800	\$ 67,089,363
2201	0708 - MOTOR VEHICLE HIGHWAY	10,065,698	(1,442,800)	(288,877)	-	4,029,200	-	2,500	-	20,600	12,386,321
2202	0706 - LOCAL ROAD & STREET	-	-	-	-	1,102,600	-	-	-	-	1,102,600
2204	1303 - PARK	4,249,821	(609,200)	(121,966)	-	168,700	-	327,800	-	-	4,015,155
2205	2120 - CEMETERY	820,916	(117,700)	(23,560)	-	32,600	-	259,300	-	300	971,856
2206	2102 - AVIATION/AIRPORT	1,433,446	(205,500)	(41,139)	-	57,700	-	263,000	-	-	1,507,507
2214	9500 - PROBATION	-	-	-	-	-	-	-	99,500	-	99,500
2228	9502 - LAW ENFORCEMENT CONTINUING EDUCATION	-	-	-	-	-	-	75,100	-	-	75,100
2230	9503 - CLERK'S RECORD PERPETUATION	-	-	-	-	-	-	-	51,500	-	51,500
2234	9516 - UNSAFE BUILDING	-	-	-	-	-	-	-	-	200,000	200,000
2235	0005 - CASINO/RIVERBOAT	-	-	-	-	308,800	-	-	-	-	308,800
2236	0061 - RAINY DAY	-	-	-	-	-	-	625,000	-	412,600	1,037,600
2240	9514 - LOIT PUBLIC SAFETY	-	-	-	6,660,800	-	-	-	-	-	6,660,800
2500	0107 - CENTRAL GARAGE	3,831,793	(549,300)	(109,969)	-	137,600	-	-	-	96,200	3,406,324
2501	9507 - MAUSOLEUM OPERATING	-	-	-	-	-	-	15,000	-	-	15,000
2502	9505 - ENVIRONMENTAL CENTER	-	-	-	-	-	-	-	-	500,000	500,000
2505	9504 - E-911 SURCHARGE	-	-	-	-	-	-	79,200	-	-	79,200
2510	9508 - NYC RR MUSEUM	-	-	-	-	-	-	40,500	-	340,000	380,500
2511	9511 - LERNER THEATRE	-	-	-	-	-	-	1,016,400	-	1,027,000	2,043,400
2520	9520 - PARK PROGRAM FUND	-	-	-	-	-	-	230,500	-	-	230,500
2535	9522 - ELKHART RENTAL INSPECTION PROGRAM	-	-	-	-	-	-	45,000	-	56,000	101,000
2540	9523 - STU STATLER CRIME FUND	-	-	-	-	-	-	2,000	-	-	2,000
2543	9515 - ANIMAL CONTROL	-	-	-	-	-	9,500	4,000	-	155,000	168,500
2575	9510 - COMMUNITY PROMOTION	-	-	-	-	-	-	-	-	15,000	15,000
3323	1380 - PARK BOND	664,008	(1,400)	-	-	26,400	-	-	-	-	689,008
4401	2379 - CUMULATIVE CAPITAL IMP (CIG TAX)	-	-	-	-	90,800	-	-	-	-	90,800
4402	2391 - CUMULATIVE CAPITAL DEVELOPMENT	1,641,367	(235,300)	(47,106)	-	65,100	-	-	-	140,000	1,564,061
4425	1191 - CUMULATIVE FIRE SPECIAL	113,665	(16,300)	(3,262)	-	4,500	-	1,875,000	-	-	1,973,603
4428	6290 - CUMULATIVE SEWER	359,940	(51,600)	(10,330)	-	14,300	-	-	-	-	312,310
4436	9513 - ECONOMIC DEVELOPMENT INCOME TAX	-	-	-	6,586,400	-	-	-	-	-	6,586,400
4650	9512 - ELKHART CAPITAL OUTLAY FUND	-	-	-	-	-	-	-	-	693,000	693,000
8801	0341 - FIRE PENSION	-	-	-	-	2,741,500	-	-	-	-	2,741,500
8802	0342 - POLICE PENSION	-	-	-	-	2,319,500	-	-	-	-	2,319,500
Totals		\$ 65,452,789	\$ (9,288,500)	\$ (1,859,381)	\$ 34,699,100	\$ 14,484,500	\$ 590,700	\$ 4,881,500	\$ 327,500	\$ 10,129,500	\$ 119,417,708

2026 PROPERTY TAX AND CIRCUIT BREAKER BUDGET

Fund Name	Property Tax Levy	Estimated Circuit Breaker	Estimated SEA-1 Impact	2026 (Net)
1101 - General Fund	\$ 42,272,135	\$ (6,059,400)	\$ (1,213,172)	\$ 34,999,563
2201 - Motor Vehicle Highway	10,065,698	(1,442,800)	(288,877)	8,334,021
2204 - Park & Recreation	4,249,821	(609,200)	(121,966)	3,518,655
2205 - Cemetery	820,916	(117,700)	(23,560)	679,656
2206 - Aviation	1,433,446	(205,500)	(41,139)	1,186,807
2500 - Central Garage	3,831,793	(549,300)	(109,969)	3,172,524
3323 - Park Bond 09 Allocation	664,008	(1,400)	-	662,608
4402 - Cumulative Capital Development	1,641,367	(235,300)	(47,106)	1,358,961
4425 - Cumulative Fire Equip & Police	113,665	(16,300)	(3,262)	94,103
4428 - Cumulative Sewer	359,940	(51,600)	(10,330)	298,010
Totals	\$ 65,452,789	\$ (9,288,500)	\$ (1,859,381)	\$ 54,304,908

Note: Allocation of property tax levy is subject to change after final budgets are determined.

Budget Form 2 - Estimate of Miscellaneous Revenue

Year: 2026 County: Elkhart Unit: 0112 - Elkhart Civil City

Fund	Revenue Code	Revenue Name	July 1 - December 31, 2025	January 1 - December 31, 2026
0005 - CASINO/RIVERBOAT	R110	Casino/Riverboat Distribution	\$308,800	\$308,800
CASINO/RIVERBOAT			\$308,800	\$308,800
0061 - RAINY DAY	R408	Emergency Medical Services Fees	\$344,900	\$625,000
0061 - RAINY DAY	R902	Earnings on Investments and Deposits	\$242,700	\$412,600
RAINY DAY			\$587,600	\$1,037,600
0101 - GENERAL	R109	ABC Excise Tax Distribution	\$0	\$40,300
0101 - GENERAL	R111	Cigarette Tax Distribution	\$12,400	\$24,800
0101 - GENERAL	R112	Financial Institution Tax Distribution	\$149,100	\$268,600
0101 - GENERAL	R114	Vehicle/Aircraft Excise Tax Distribution	\$599,500	\$1,236,500
0101 - GENERAL	R119	State, Federal, and Local Payments in Lieu of Taxes	\$0	\$1,500,000
0101 - GENERAL	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$88,100	\$187,600
0101 - GENERAL	R136	ABC Gallonage Tax Distribution	\$63,700	\$127,400
0101 - GENERAL	R138	Local Income Tax (LIT) Certified Shares	\$10,794,500	\$21,451,900
0101 - GENERAL	R201	Electrical and Plumbing Licenses and Permits	\$42,100	\$97,800
0101 - GENERAL	R202	Food and Amusement Licenses and Permits	\$0	\$500
0101 - GENERAL	R203	Planning, Zoning, and Building Permits and Fees	\$148,400	\$288,800
0101 - GENERAL	R206	Sign Permits	\$0	\$500
0101 - GENERAL	R209	Other Licenses and Permits	\$39,300	\$60,200
0101 - GENERAL	R210	Cable TV Licenses	\$66,700	\$133,400
0101 - GENERAL	R409	Document and Copy Fees	\$500	\$1,100
0101 - GENERAL	R413	Rental of Property	\$7,100	\$14,100
0101 - GENERAL	R423	Other Charges for Services, Sales, and Fees	\$3,000	\$6,000
0101 - GENERAL	R502	Court Costs and Fees	\$9,000	\$18,500
0101 - GENERAL	R505	Other Court and Clerk Receipts	\$95,800	\$158,000
0101 - GENERAL	R902	Earnings on Investments and Deposits	\$4,160,600	\$6,000,000
0101 - GENERAL	R913	Other Receipts	\$132,000	\$473,800
GENERAL			\$16,411,800	\$32,089,800
0107 - PROPERTY MAINTENANCE	R112	Financial Institution Tax Distribution	\$12,100	\$21,800
0107 - PROPERTY MAINTENANCE	R114	Vehicle/Aircraft Excise Tax Distribution	\$48,800	\$100,500
0107 - PROPERTY MAINTENANCE	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$7,200	\$15,300
0107 - PROPERTY MAINTENANCE	R913	Other Receipts	\$3,200	\$96,200
PROPERTY MAINTENANCE			\$71,300	\$233,800

0341 - FIRE PENSION	R134	Federal and State Grants and Distributions - Other	\$1,384,800	\$2,741,500
FIRE PENSION			\$1,384,800	\$2,741,500
0342 - POLICE PENSION	R134	Federal and State Grants and Distributions - Other	\$957,200	\$2,319,500
POLICE PENSION			\$957,200	\$2,319,500
0706 - LOCAL ROAD & STREET	R113	Local Road and Street Distribution	\$547,500	\$1,102,600
LOCAL ROAD & STREET			\$547,500	\$1,102,600
0708 - MOTOR VEHICLE HIGHWAY	R112	Financial Institution Tax Distribution	\$35,200	\$63,400
0708 - MOTOR VEHICLE HIGHWAY	R114	Vehicle/Aircraft Excise Tax Distribution	\$1,098,000	\$2,286,600
0708 - MOTOR VEHICLE HIGHWAY	R116	Motor Vehicle Highway Distribution	\$141,500	\$291,900
0708 - MOTOR VEHICLE HIGHWAY	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$20,800	\$44,300
0708 - MOTOR VEHICLE HIGHWAY	R137	Wheel Tax/Surtax Distribution	\$737,100	\$1,343,000
0708 - MOTOR VEHICLE HIGHWAY	R406	Street Maintenance and Other Transportation Fees	\$2,500	\$2,500
0708 - MOTOR VEHICLE HIGHWAY	R913	Other Receipts	\$9,400	\$20,600
MOTOR VEHICLE HIGHWAY			\$2,044,500	\$4,052,300
1191 - CUMULATIVE FIRE SPECIAL	R112	Financial Institution Tax Distribution	\$400	\$700
1191 - CUMULATIVE FIRE SPECIAL	R114	Vehicle/Aircraft Excise Tax Distribution	\$1,600	\$3,300
1191 - CUMULATIVE FIRE SPECIAL	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$200	\$500
1191 - CUMULATIVE FIRE SPECIAL	R408	Emergency Medical Services Fees	\$1,030,700	\$1,875,000
CUMULATIVE FIRE SPECIAL			\$1,032,900	\$1,879,500
1303 - PARK	R112	Financial Institution Tax Distribution	\$14,900	\$26,800
1303 - PARK	R114	Vehicle/Aircraft Excise Tax Distribution	\$59,800	\$123,200
1303 - PARK	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$8,800	\$18,700
1303 - PARK	R411	Park and Recreation Receipts	\$150,500	\$300,800
1303 - PARK	R423	Other Charges for Services, Sales, and Fees	\$3,000	\$27,000
PARK			\$237,000	\$496,500
1380 - PARK BOND	R112	Financial Institution Tax Distribution	\$2,600	\$4,200
1380 - PARK BOND	R114	Vehicle/Aircraft Excise Tax Distribution	\$10,500	\$19,300
1380 - PARK BOND	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$1,500	\$2,900
PARK BOND			\$14,600	\$26,400
2102 - AVIATION/AIRPORT	R112	Financial Institution Tax Distribution	\$5,000	\$9,000
2102 - AVIATION/AIRPORT	R114	Vehicle/Aircraft Excise Tax Distribution	\$20,100	\$41,600
2102 - AVIATION/AIRPORT	R131	Federal and State Grants and Distributions - Economic Development	\$0	\$800
2102 - AVIATION/AIRPORT	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$3,000	\$6,300
2102 - AVIATION/AIRPORT	R417	Airport Receipts	\$128,500	\$263,000
AVIATION/AIRPORT			\$156,600	\$320,700
2120 - CEMETERY	R112	Financial Institution Tax Distribution	\$2,900	\$5,200
2120 - CEMETERY	R114	Vehicle/Aircraft Excise Tax Distribution	\$11,600	\$23,800
2120 - CEMETERY	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$1,700	\$3,600

2120 - CEMETERY	R418	Cemetery Receipts	\$129,600	\$259,300
2120 - CEMETERY	R913	Other Receipts	\$200	\$300
CEMETERY			\$146,000	\$292,200
2379 - CUMULATIVE CAPITAL IMP (CIG TAX)	R111	Cigarette Tax Distribution	\$45,400	\$90,800
CUMULATIVE CAPITAL IMP (CIG TAX)			\$45,400	\$90,800
2391 - CUMULATIVE CAPITAL DEVELOPMENT	R112	Financial Institution Tax Distribution	\$6,200	\$10,300
2391 - CUMULATIVE CAPITAL DEVELOPMENT	R114	Vehicle/Aircraft Excise Tax Distribution	\$25,000	\$47,600
2391 - CUMULATIVE CAPITAL DEVELOPMENT	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$3,700	\$7,200
2391 - CUMULATIVE CAPITAL DEVELOPMENT	R913	Other Receipts	\$0	\$140,000
CUMULATIVE CAPITAL DEVELOPMENT			\$34,900	\$205,100
6290 - CUMULATIVE SEWER	R112	Financial Institution Tax Distribution	\$1,300	\$2,300
6290 - CUMULATIVE SEWER	R114	Vehicle/Aircraft Excise Tax Distribution	\$5,000	\$10,400
6290 - CUMULATIVE SEWER	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$700	\$1,600
CUMULATIVE SEWER			\$7,000	\$14,300
9500 - PROBATION	R505	Other Court and Clerk Receipts	\$49,800	\$99,500
PROBATION			\$49,800	\$99,500
9502 - LAW ENFORCEMENT CONTINUING EDUCATION	R409	Document and Copy Fees	\$37,500	\$75,100
LAW ENFORCEMENT CONTINUING EDUCATION			\$37,500	\$75,100
9503 - CLERK'S RECORD PERPETUATION	R505	Other Court and Clerk Receipts	\$25,800	\$51,500
CLERK'S RECORD PERPETUATION			\$25,800	\$51,500
9504 - E-911 SURCHARGE	R407	911 Telephone Service	\$39,600	\$79,200
E-911 SURCHARGE			\$39,600	\$79,200
9505 - ENVIRONMENTAL CENTER	R910	Transfers In - Transferred from Another Fund	\$237,500	\$500,000
ENVIRONMENTAL CENTER			\$237,500	\$500,000
9507 - MAUSOLEUM OPERATING	R418	Cemetery Receipts	\$4,600	\$15,000
MAUSOLEUM OPERATING			\$4,600	\$15,000
9508 - NYC RR MUSEUM	R413	Rental of Property	\$2,700	\$6,000
9508 - NYC RR MUSEUM	R423	Other Charges for Services, Sales, and Fees	\$16,900	\$34,500
9508 - NYC RR MUSEUM	R910	Transfers In - Transferred from Another Fund	\$150,000	\$340,000
NYC RR MUSEUM			\$169,600	\$380,500
9510 - Community Promotion	R910	Transfers In - Transferred from Another Fund	\$0	\$15,000
Community Promotion			\$0	\$15,000
9511 - LERNER THEATRE	R413	Rental of Property	\$5,900	\$30,100
9511 - LERNER THEATRE	R423	Other Charges for Services, Sales, and Fees	\$493,200	\$986,300
9511 - LERNER THEATRE	R910	Transfers In - Transferred from Another Fund	\$500,000	\$1,000,000

9511 - LERNER THEATRE	R913	Other Receipts	\$800	\$27,000
LERNER THEATRE			\$999,900	\$2,043,400
9512 - Elkhart Capital Outlay Fund	R902	Earnings on Investments and Deposits	\$242,700	\$412,600
9512 - Elkhart Capital Outlay Fund	R910	Transfers In - Transferred from Another Fund	\$0	\$0
9512 - Elkhart Capital Outlay Fund	R913	Other Receipts	\$145,000	\$280,400
Elkhart Capital Outlay Fund			\$387,700	\$693,000
9513 - ECONOMIC DEVELOPMENT INCOME TAX	R140	Local Income Tax (LIT) for Economic Development	\$3,321,300	\$6,586,400
ECONOMIC DEVELOPMENT INCOME TAX			\$3,321,300	\$6,586,400
9514 - PUBLIC SAFETY INCOME TAX	R139	Local Income Tax (LIT) for Public Safety	\$3,333,500	\$6,660,800
PUBLIC SAFETY INCOME TAX			\$3,333,500	\$6,660,800
9515 - ANIMAL CONTROL	R208	Dog Licenses	\$2,200	\$9,500
9515 - ANIMAL CONTROL	R423	Other Charges for Services, Sales, and Fees	\$2,000	\$4,000
9515 - ANIMAL CONTROL	R505	Other Court and Clerk Receipts	\$0	\$0
9515 - ANIMAL CONTROL	R910	Transfers In - Transferred from Another Fund	\$0	\$155,000
ANIMAL CONTROL			\$4,200	\$168,500
9516 - UNSAFE BUILDING	R910	Transfers In - Transferred from Another Fund	\$0	\$100,000
9516 - UNSAFE BUILDING	R913	Other Receipts	\$23,300	\$100,000
UNSAFE BUILDING			\$23,300	\$200,000
9520 - PARK PROGRAM FUND	R411	Park and Recreation Receipts	\$115,200	\$230,500
PARK PROGRAM FUND			\$115,200	\$230,500
9522 - Elkhart Rental Inspection Program	R423	Other Charges for Services, Sales, and Fees	\$21,500	\$45,000
9522 - Elkhart Rental Inspection Program	R910	Transfers In - Transferred from Another Fund	\$0	\$56,000
Elkhart Rental Inspection Program			\$21,500	\$101,000
9523 - Stu Statler Crime Fund	R423	Other Charges for Services, Sales, and Fees	\$2,000	\$2,000
Stu Statler Crime Fund			\$2,000	\$2,000
0112 - ELKHART CIVIL CITY Total			\$32,760,900	\$65,112,800

2026 APPROPRIATION BUDGET BY FUND AND CATEGORY

Total Budgeted Appropriations: \$118,956,066

Fund #	Fund/Category	Salaries and Wages	Employee Benefits	Supplies	Services and Charges	Debt Service	Capital Outlays	Totals
DOLLARS								
1101	General Fund	\$ 38,146,400	\$ 14,623,200	\$ 3,157,582	\$ 9,928,084	\$ -	\$ 3,500,000	\$ 69,355,266
2201	Motor Vehicle Highway	3,596,700	1,461,400	3,758,900	821,002	-	1,680,000	11,318,002
2202	Local Road and Street	-	-	1,100,000	-	-	-	1,100,000
2204	Park and Recreation	1,698,400	463,500	293,000	1,585,120	-	635,000	4,675,020
2205	Cemetery	666,800	222,950	41,450	122,900	-	150,000	1,204,100
2206	Aviation	813,400	304,600	110,500	313,379	-	225,000	1,766,879
2214	Probation User Fee	108,500	40,600	-	-	-	-	149,100
2228	Law Enforcement Education	-	-	-	40,000	-	-	40,000
2230	Record Perpetuation	33,800	2,600	12,000	33,500	-	-	81,900
2234	Unsafe Building	-	-	-	246,000	-	-	246,000
2235	Riverboat Fund	-	-	400,000	-	-	-	400,000
2236	Rainy Day	-	-	-	-	-	-	-
2240	LOIT Public Safety	5,004,540	2,258,860	-	-	-	-	7,263,400
2248	LOIT Special Distribution 2016	-	-	-	-	-	-	-
2474	ARP Coronavirus Local Relief	-	-	-	-	-	-	-
2500	Central Garage	1,186,300	528,800	1,016,500	633,600	-	95,000	3,460,200
2501	Mausoleum Operations	-	-	8,500	11,400	-	-	19,900
2502	Environmental Center	263,100	94,700	87,205	366,160	-	52,500	863,665
2505	E911	-	-	-	77,950	-	-	77,950
2510	NYC Railroad Museum	195,200	23,600	3,600	156,950	-	-	379,350
2511	Lerner Theatre	934,300	314,600	60,300	624,375	-	-	1,933,575
2520	Park Program Fund	-	-	165,500	248,850	-	-	414,350
2535	Elkhart Rental Inspection Program	60,000	38,200	1,600	1,200	-	-	101,000
2540	Stu Statler Crime Fund	-	-	45,269	-	-	20,000	65,269
2543	Animal Control Ordinance	-	-	500	168,065	-	-	168,565
2545	Noise Ordinance	-	-	-	-	-	-	-
2575	Community Promotion	-	-	-	15,000	-	-	15,000
3323	Park Bond 09 Allocation	-	-	-	5,250	719,200	-	724,450
4401	Cumulative Capital Improvement	-	-	90,000	-	-	-	90,000
4402	Cumulative Capital Development	-	-	5,500	1,230,000	-	-	1,235,500
4425	Cumulative Fire and Police Equipm	-	-	-	362,625	-	140,000	502,625
4428	Cumulative Sewer	-	-	-	-	-	250,000	250,000
4436	EDIT	-	-	-	5,980,000	-	-	5,980,000
4650	Elkhart Capital Outlay Fund	-	-	-	-	-	-	-
8801	Fire Pension	-	-	1,000	2,753,500	-	-	2,754,500
8802	Police Pension	-	-	1,000	2,319,500	-	-	2,320,500
Totals		\$ 52,707,440	\$ 20,377,610	\$ 10,359,906	\$ 28,044,410	\$ 719,200	\$ 6,747,500	\$ 118,956,066

Budget Comparison Report

Fund Summary

	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / (Decrease)	%
Fund							
1101 - GENERAL	\$ 72,002,440	\$ 75,823,206	\$ 33,562,991	\$ 73,851,783	\$ 69,355,266	\$ (4,496,517)	-6.09%
2201 - MVH	7,816,411	9,057,967	6,316,825	11,516,502	11,318,002	(198,500)	-1.72%
2202 - LOCAL ROAD & STREET	1,500,000	998,885	827,293	1,000,000	1,100,000	100,000	10.00%
2204 - PARK & RECREATION	2,997,119	4,810,940	2,103,851	4,649,695	4,675,020	25,325	0.54%
2205 - CEMETERY	855,140	1,065,788	418,230	1,047,650	1,204,100	156,450	14.93%
2206 - AVIATION	1,408,008	1,821,749	766,911	1,527,671	1,766,879	239,208	15.66%
2214 - PROBATION USERS FEE	145,212	173,764	71,342	173,500	149,100	(24,400)	-14.06%
2228 - LAW ENFORCEMENT EDUCATION	28,325	33,464	4,742	40,000	40,000	-	0.00%
2230 - RECORD PERPETUATION	14,286	10,399	25,781	81,900	81,900	-	0.00%
2234 - UNSAFE BUILDING	545,613	243,126	15,289	256,000	246,000	(10,000)	-3.91%
2235 - RIVERBOAT FUND	-	1,287,304	450,219	750,000	400,000	(350,000)	-46.67%
2240 - LOIT PUBLIC SAFETY	5,955,141	6,191,192	3,503,024	7,116,280	7,263,400	147,120	2.07%
2500 - CENTRAL GARAGE	2,794,038	2,860,896	1,675,256	3,359,202	3,460,200	100,998	3.01%
2501 - MAUSOLEUM OPERATIONS	10,878	11,625	6,449	19,900	19,900	-	0.00%
2502 - ENVIRONMENTAL CENTER	333,379	473,611	248,007	556,495	863,665	307,170	55.20%
2505 - E 911	76,681	55,841	49,949	79,200	77,950	(1,250)	-1.58%
2510 - NYC RR MUSEUM	281,619	200,366	126,793	269,350	379,350	110,000	40.84%
2511 - LERNER THEATRE	1,729,187	1,932,378	1,142,408	2,399,551	1,933,575	(465,976)	-19.42%
2520 - PARK PROGRAM	247,914	303,805	110,516	538,255	414,350	(123,905)	-23.02%
2535 - Elkhart Rental Inspection Program	-	-	-	-	101,000	101,000	0.00%
2540 - STU STATLER CRIME FUND	-	-	-	-	65,269	65,269	0.00%
2543 - ANIMAL CONTROL ORDINANCE	140,450	139,150	76,533	142,150	168,565	26,415	18.58%
2575 - COMMUNITY PROMOTION	6,891	9,860	1,840	15,000	15,000	-	0.00%
3323 - PARK BOND 2019 ALLOCATION	718,450	720,925	361,700	722,650	724,450	1,800	0.25%
4401 - CUM CAPITAL IMPROVEMENT	164,868	210,000	75,711	100,000	90,000	(10,000)	-10.00%
4402 - CUM CAPITAL DEVELOPMENT	1,038,033	1,771,707	309,851	1,315,852	1,235,500	(80,352)	-6.11%
4425 - CUM FIRE EQUIP & POLICE	1,241,880	1,551,363	2,454,215	3,105,197	502,625	(2,602,572)	-83.81%
4428 - CUMULATIVE SEWER	222,715	86,660	241,365	250,000	250,000	-	0.00%
4436 - CEDIT	6,933,492	9,099,576	3,303,191	5,762,000	5,980,000	218,000	3.78%
4650 - ELKHART CAPITAL OUTLAY	777,229	2,889,112	3,533,422	-	-	-	0.00%
8801 - FIRE PENSION	2,706,915	2,628,058	1,318,202	2,778,816	2,754,500	(24,316)	-0.88%
8802 - POLICE PENSION	2,093,163	2,076,256	1,070,478	2,330,000	2,320,500	(9,500)	-0.41%
Report Total:	\$ 114,785,476	\$ 128,538,974	\$ 64,172,383	\$ 125,754,599	\$ 118,956,066	\$ (6,798,533)	-5.41%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-000: Non-Departmental

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Other Financing Uses			
4520000	To Other Funds	\$(5,914,000)	Reduction in transfer to Capital Outlay
SECTION 2: Capital Equipment > \$5,000			



City of Elkhart

Budget Comparison Report

Account Detail

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 1101 - GENERAL							
Expense							
Department: 000 - Non Departmental							
ExpCategory: 43 - Other Services & Charges							
1101-5-000-4360100 Repairs & Maintenance -	136,422.02	7,997.50	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:	136,422.02	7,997.50	0.00	0.00	0.00	0.00	0.00%
ExpCategory: 44 - Capital Outlay							
1101-5-000-4430000 Infrastructure	126,557.88	845,054.26	97,385.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:	126,557.88	845,054.26	97,385.00	0.00	0.00	0.00	0.00%
ExpCategory: 45 - Other Financing Uses							
1101-5-000-4520000 To Other Funds	610,000.00	8,097,313.50	3,735,000.00	6,140,000.00	226,000.00	-5,914,000.00	-96.32%
1101-5-000-4540000 Purchase of Investments	17,500,000.00	7,622,741.19	0.00	0.00	0.00	0.00	0.00%
1101-5-000-4581000 Unappropriated	4,962.74	4,251.73	558.30	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:	18,114,962.74	15,724,306.42	3,735,558.30	6,140,000.00	226,000.00	-5,914,000.00	-96.32%
Total Department: 000 - Non Departmental:	18,377,942.64	16,577,358.18	3,832,943.30	6,140,000.00	226,000.00	-5,914,000.00	-96.32%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-001: Mayor

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ (9,300)	Decrease to account for salary actuals, Merit/COLA removed
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 001 - Mayor								
ExpCategory: 41 - Personnel Services								
1101-5-001-4110130	Full Time	466,491.35	448,328.41	222,928.14	467,700.00	458,400.00	-9,300.00	-1.99%
1101-5-001-4130100	Employer's Social Security	27,792.72	26,834.80	13,635.62	29,000.00	28,200.00	-800.00	-2.76%
1101-5-001-4130200	Employer's Medicare	6,499.68	6,275.90	3,188.91	6,800.00	6,700.00	-100.00	-1.47%
1101-5-001-4130300	Employer's Perf	60,253.63	58,484.58	31,391.66	67,900.00	66,500.00	-1,400.00	-2.06%
1101-5-001-4130500	Employer's Group & Life Ins	39,062.00	29,124.68	28,429.54	71,400.00	72,800.00	1,400.00	1.96%
Total ExpCategory: 41 - Personnel Services:		600,099.38	569,048.37	299,573.87	642,800.00	632,600.00	-10,200.00	-1.59%
ExpCategory: 42 - Supplies								
1101-5-001-4210500	Office Supplies	3,220.52	4,355.40	3,065.27	5,000.00	6,000.00	1,000.00	20.00%
Total ExpCategory: 42 - Supplies:		3,220.52	4,355.40	3,065.27	5,000.00	6,000.00	1,000.00	20.00%
ExpCategory: 43 - Other Services & Charges								
1101-5-001-4310400	Professional Services	7,000.00	0.00	380.00	7,000.00	6,000.00	-1,000.00	-14.29%
1101-5-001-4320300	Travel	6,010.94	8,725.46	2,629.27	6,000.00	7,000.00	1,000.00	16.67%
1101-5-001-4320400	Telephone & Communication	3,996.49	3,863.12	2,661.12	6,000.00	6,000.00	0.00	0.00%
1101-5-001-4360400	Maintenance Contracts	1,462.57	1,494.81	380.06	3,000.00	2,000.00	-1,000.00	-33.33%
1101-5-001-4390300	Subscriptions	654.09	1,275.52	818.29	500.00	2,000.00	1,500.00	300.00%
1101-5-001-4390800	Memberships & Dues	1,199.00	0.00	200.00	400.00	1,000.00	600.00	150.00%
1101-5-001-4390900	Other Services & Charges	354.24	2,437.77	680.86	5,000.00	3,900.00	-1,100.00	-22.00%
1101-5-001-4390910	Education	987.37	1,878.54	400.41	5,000.00	4,000.00	-1,000.00	-20.00%
Total ExpCategory: 43 - Other Services & Charges:		21,664.70	19,675.22	8,150.01	32,900.00	31,900.00	-1,000.00	-3.04%
ExpCategory: 45 - Other Financing Uses								
1101-5-001-4581000	Unappropriated Expenses	0.00	3,193.48	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		0.00	3,193.48	0.00	0.00	0.00	0.00	0.00%
Total Department: 001 - Mayor:		624,984.60	596,272.47	310,789.15	680,700.00	670,500.00	-10,200.00	-1.50%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-002: Board of Works

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ (41,000)	Decrease to account for salary actuals, Merit/COLA removed
4130100	Employer's Social Security	\$ (2,600)	Decrease associated with reduction in wages
4130300	Employer's PERF	\$ (6,000)	Decrease associated with reduction in wages
4130500	Employer's Group & Life Ins	\$ (9,100)	Decrease associated with reduction in employee plan selection
		\$ (58,700)	
<u>Other Services & Charges</u>			
4310400	Professional Services	\$ 88,000	Increase in professional obligations
4390520	Grant Expense	\$ (45,000)	Decrease for removal of Americorps
4390800	Memberships& Dues	\$ (6,000)	Decrease to reflect current membership obligations
4390912	Contract Services	\$ (450,000)	Decrease to reflect end of block by block contract
		\$ (413,000)	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 002 - Board Of Works								
ExpCategory: 41 - Personnel Services								
1101-5-002-4110130	Full Time	134,401.33	167,534.66	79,901.65	248,600.00	207,600.00	-41,000.00	-16.49%
1101-5-002-4110150	Part Time	0.00	0.00	0.00	29,000.00	29,000.00	0.00	0.00%
1101-5-002-4130100	Employer's Social Security	7,980.47	10,022.42	4,747.66	17,300.00	14,700.00	-2,600.00	-15.03%
1101-5-002-4130200	Employer's Medicare	1,866.40	2,343.90	1,110.36	4,100.00	3,500.00	-600.00	-14.63%
1101-5-002-4130300	Employer's Perf	19,085.08	23,846.05	11,371.90	36,100.00	30,100.00	-6,000.00	-16.62%
1101-5-002-4130400	Indiana Unemployment	0.00	10,065.20	10,894.35	65,000.00	65,000.00	0.00	0.00%
1101-5-002-4130500	Employer's Group & Life Ins	15,663.04	20,580.84	8,849.29	50,400.00	41,300.00	-9,100.00	-18.06%
1101-5-002-4131200	Sick Incentive	0.00	0.00	0.00	50,000.00	50,000.00	0.00	0.00%
Total ExpCategory: 41 - Personnel Services:		178,996.32	234,393.07	116,875.21	500,500.00	441,200.00	-59,300.00	-11.85%
ExpCategory: 42 - Supplies								
1101-5-002-4210200	Stationary & Printing	0.00	0.00	6,500.00	10,000.00	10,000.00	0.00	0.00%
1101-5-002-4210500	Office Supplies	9,291.86	8,116.33	2,624.31	11,000.00	11,000.00	0.00	0.00%
1101-5-002-4220150	Operating Supplies	0.00	0.00	1,093.74	7,500.00	7,500.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		9,291.86	8,116.33	10,218.05	28,500.00	28,500.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
1101-5-002-4310400	Professional Services	326,880.47	406,740.46	209,933.01	433,000.00	521,000.00	88,000.00	20.32%
1101-5-002-4320300	Travel	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
1101-5-002-4320400	Telephone & Communication	44,141.39	50,998.77	26,901.58	53,000.00	53,000.00	0.00	0.00%
1101-5-002-4330200	Legal Notice Publication	2,365.25	2,618.88	1,109.71	5,000.00	3,000.00	-2,000.00	-40.00%
1101-5-002-4340200	Liability Insurance	140,000.00	250,000.00	125,000.00	361,000.00	361,000.00	0.00	0.00%
1101-5-002-4350100	Electricity	568,262.89	625,890.44	321,025.92	670,000.00	670,000.00	0.00	0.00%
1101-5-002-4350200	Natural Gas	5,135.64	4,395.48	5,612.30	10,000.00	10,000.00	0.00	0.00%
1101-5-002-4350400	Water & Sewer	9,307.76	11,460.13	4,668.32	12,000.00	12,000.00	0.00	0.00%
1101-5-002-4360100	Repairs & Maint - Bldg	79,458.01	0.00	3,714.93	50,000.00	50,000.00	0.00	0.00%
1101-5-002-4360400	Maintenance Contract	2,100.00	0.00	0.00	16,256.00	16,256.00	0.00	0.00%
1101-5-002-4370200	Equipment Leases	1,380.00	0.00	4,082.89	6,600.00	6,600.00	0.00	0.00%
1101-5-002-4390200	Postage	30,784.26	30,260.88	13,962.13	30,000.00	32,000.00	2,000.00	6.67%
1101-5-002-4390300	Subscriptions	0.00	0.00	139.98	2,900.00	2,900.00	0.00	0.00%
1101-5-002-4390520	Grant Expense	34,430.00	0.00	0.00	45,000.00	0.00	-45,000.00	-100.00%
1101-5-002-4390700	Election Expenses	64,255.33	44,500.61	0.00	0.00	0.00	0.00	0.00%
1101-5-002-4390800	Memberships & Dues	53,867.00	31,973.00	5,099.00	43,100.00	37,100.00	-6,000.00	-13.92%
1101-5-002-4390900	Other Services & Charges	12,393.33	21,627.56	11,582.78	108,900.00	108,900.00	0.00	0.00%
1101-5-002-4390910	Education	0.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00%
1101-5-002-4390912	Contract Services	10,014.46	379,106.98	326,564.80	490,000.00	40,000.00	-450,000.00	-91.84%
1101-5-002-4392000	Municipal Band Assistance	59,584.00	54,168.00	27,080.00	65,000.00	65,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		1,444,359.79	1,913,741.19	1,086,477.35	2,406,756.00	1,993,756.00	-413,000.00	-17.16%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
ExpCategory: 44 - Capital Outlay							
1101-5-002-4440100 Furniture & Fixtures	18,250.69	11,144.18	21,530.18	20,000.00	20,000.00	0.00	0.00%
1101-5-002-4440300 Office Equipment	14,608.87	9,207.51	1,478.49	20,000.00	20,000.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:	32,859.56	20,351.69	23,008.67	40,000.00	40,000.00	0.00	0.00%
ExpCategory: 45 - Other Financing Uses							
1101-5-002-4590000 Petty Cash	0.00	60.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:	0.00	60.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 002 - Board Of Works:	1,665,507.53	2,176,662.28	1,236,579.28	2,975,756.00	2,503,456.00	-472,300.00	-15.87%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-003: Building & Code Enforcement

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ (7,300)	Decrease to account for salary actuals, Merit/COLA removed
4130500	Employer's Group & Life Ins	\$ 74,300	Increase related to vacancy/employee plan selection
		\$ 67,000	
<u>Supplies</u>			
4230300	Small Tools & Minor Equipment	\$ (6,750)	Decrease for one time purchase in 2025
<u>Other Services & Charges</u>			
4310400	Professional Services	\$ (40,000)	Account no longer needed
4390925	Credit Card Processing Fees	\$ 8,000	Increase to accommodate for credit card processing needs
		\$ (32,000)	
SECTION 2: Capital Equipment > \$5,000			
4440200	Motor Vehicle	\$ 13,000	Replace SUV (unit 115)

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 003 - Building/code Enforcement								
ExpCategory: 41 - Personnel Services								
1101-5-003-4110130	Full Time	907,818.25	978,952.81	494,423.95	1,030,400.00	1,023,100.00	-7,300.00	-0.71%
1101-5-003-4110150	Part Time	22,239.30	15,981.59	13,718.46	24,700.00	24,700.00	0.00	0.00%
1101-5-003-4110160	Overtime	924.11	1,035.00	537.39	1,700.00	1,700.00	0.00	0.00%
1101-5-003-4110170	Longevity	2,100.00	2,100.00	1,050.00	2,100.00	2,100.00	0.00	0.00%
1101-5-003-4130100	Employer's Social Security	55,470.04	59,493.43	30,525.49	65,400.00	65,200.00	-200.00	-0.31%
1101-5-003-4130200	Employer's Medicare	12,973.20	13,914.11	7,139.03	15,300.00	15,300.00	0.00	0.00%
1101-5-003-4130300	Employer's Perf	127,452.75	133,482.73	67,358.37	149,800.00	148,700.00	-1,100.00	-0.73%
1101-5-003-4130500	Employer's Group & Life Ins	139,887.59	150,757.36	75,354.95	174,600.00	248,900.00	74,300.00	42.55%
Total ExpCategory: 41 - Personnel Services:		1,268,865.24	1,355,717.03	690,107.64	1,464,000.00	1,529,700.00	65,700.00	4.49%
ExpCategory: 42 - Supplies								
1101-5-003-4210500	Office Supplies	4,228.02	3,668.56	1,346.02	8,500.00	6,500.00	-2,000.00	-23.53%
1101-5-003-4220100	Operating Supplies	3,596.05	14,305.70	5,522.22	13,700.00	13,700.00	0.00	0.00%
1101-5-003-4220210	Gasoline	11,208.93	11,230.45	4,952.36	11,000.00	11,440.00	440.00	4.00%
1101-5-003-4220310	Household, Laundry, Clean	6,520.63	5,964.14	2,421.92	5,850.00	5,850.00	0.00	0.00%
1101-5-003-4220311	Clothing & Outerwear	3,134.72	2,988.71	2,986.46	3,150.00	3,150.00	0.00	0.00%
1101-5-003-4230300	Small Tools & Minor Equipmen	0.00	0.00	0.00	6,750.00	0.00	-6,750.00	-100.00%
Total ExpCategory: 42 - Supplies:		28,688.35	38,157.56	17,228.98	48,950.00	40,640.00	-8,310.00	-16.98%
ExpCategory: 43 - Other Services & Charges								
1101-5-003-4310400	Professional Services	8,375.99	252.00	0.00	40,000.00	0.00	-40,000.00	-100.00%
1101-5-003-4320300	Travel	7,972.72	6,445.74	1,221.20	6,500.00	8,000.00	1,500.00	23.08%
1101-5-003-4320400	Telephone & Communication	7,875.33	8,208.75	5,213.88	10,000.00	10,000.00	0.00	0.00%
1101-5-003-4360400	Maintenance Contracts	17,560.01	430.34	309.96	2,500.00	2,500.00	0.00	0.00%
1101-5-003-4390800	Subscriptions & Memberships	2,640.57	2,243.55	920.50	4,000.00	4,000.00	0.00	0.00%
1101-5-003-4390910	Education	7,056.06	4,339.07	5,201.62	10,000.00	10,000.00	0.00	0.00%
1101-5-003-4390925	Credit Card Processing Fees	3,126.01	17,778.94	14,329.08	15,000.00	23,000.00	8,000.00	53.33%
Total ExpCategory: 43 - Other Services & Charges:		54,606.69	39,698.39	27,196.24	88,000.00	57,500.00	-30,500.00	-34.66%
ExpCategory: 44 - Capital Outlay								
1101-5-003-4440200	Motor Equipment	0.00	27,669.00	0.00	32,000.00	45,000.00	13,000.00	40.63%
Total ExpCategory: 44 - Capital Outlay:		0.00	27,669.00	0.00	32,000.00	45,000.00	13,000.00	40.63%
ExpCategory: 45 - Other Financing Uses								
1101-5-003-4581000	Unappropriated	1,236.00	4,219.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		1,236.00	4,219.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 003 - Building/code Enforcement:		1,353,396.28	1,465,460.98	734,532.86	1,632,950.00	1,672,840.00	39,890.00	2.44%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-004: Clerk

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ (10,500)	Decrease to reflect salary actuals
4130500	Employer's Group & Life Insurance	\$ 22,200	Increase to reflect employee plan selection
		\$ 11,700	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 004 - City Clerk								
ExpCategory: 41 - Personnel Services								
1101-5-004-4110130	Full Time	567,380.08	609,902.74	313,291.90	632,500.00	622,000.00	-10,500.00	-1.66%
1101-5-004-4110140	Temporary	0.00	0.00	100.00	7,000.00	7,000.00	0.00	0.00%
1101-5-004-4110150	Part Time	56,869.78	56,550.75	29,930.40	65,700.00	65,700.00	0.00	0.00%
1101-5-004-4110160	Overtime	1,991.75	1,811.86	690.74	4,000.00	4,000.00	0.00	0.00%
1101-5-004-4130100	Employer's Social Security	37,429.08	40,077.58	20,694.68	43,800.00	43,400.00	-400.00	-0.91%
1101-5-004-4130200	Employer's Medicare	8,753.65	9,372.60	4,839.98	10,300.00	10,200.00	-100.00	-0.97%
1101-5-004-4130300	Employer's Perf	80,839.85	86,841.75	44,585.62	91,800.00	90,200.00	-1,600.00	-1.74%
1101-5-004-4130500	Employer's Group & Life Ins	53,806.81	53,346.60	32,319.92	64,600.00	86,800.00	22,200.00	34.37%
Total ExpCategory: 41 - Personnel Services:		807,071.00	857,903.88	446,453.24	919,700.00	929,300.00	9,600.00	1.04%
ExpCategory: 42 - Supplies								
1101-5-004-4210500	Office Supplies	7,458.62	9,774.74	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		7,458.62	9,774.74	0.00	0.00	0.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
1101-5-004-4310400	Professional Services	920.00	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-004-4320300	Travel	433.06	0.00	0.00	3,500.00	3,500.00	0.00	0.00%
1101-5-004-4320400	Telephone & Communication	252.88	238.72	121.75	300.00	300.00	0.00	0.00%
1101-5-004-4360400	Maintenance Contracts	1,141.87	1,167.21	467.55	2,700.00	2,700.00	0.00	0.00%
1101-5-004-4390300	Subscriptions	250.00	2,507.00	0.00	0.00	0.00	0.00	0.00%
1101-5-004-4390910	Education	149.37	599.37	0.00	3,500.00	3,500.00	0.00	0.00%
1101-5-004-4390912	Contract Services	0.00	31,352.86	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		3,147.18	35,865.16	589.30	10,000.00	10,000.00	0.00	0.00%
ExpCategory: 44 - Capital Outlay								
1101-5-004-4440300	Office Equipment	0.00	875.87	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		0.00	875.87	0.00	0.00	0.00	0.00	0.00%
Total Department: 004 - City Clerk:		817,676.80	904,419.65	447,042.54	929,700.00	939,300.00	9,600.00	1.03%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-005: City Court

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
			No material changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 005 - City Court								
ExpCategory: 41 - Personnel Services								
1101-5-005-4110130	Full Time	85,075.90	88,219.10	45,566.56	92,100.00	91,200.00	-900.00	-0.98%
1101-5-005-4130100	Employer's Social Security	5,035.58	5,090.46	2,678.88	5,800.00	5,700.00	-100.00	-1.72%
1101-5-005-4130200	Employer's Medicare	1,177.78	1,190.44	626.46	1,400.00	1,400.00	0.00	0.00%
1101-5-005-4130500	Employer's Group & Life Ins	15,694.80	18,480.00	10,471.82	22,600.00	24,800.00	2,200.00	9.73%
Total ExpCategory: 41 - Personnel Services:		106,984.06	112,980.00	59,343.72	121,900.00	123,100.00	1,200.00	0.98%
ExpCategory: 43 - Other Services & Charges								
1101-5-005-4310700	Pro-tem	575.00	575.00	25.00	2,450.00	2,450.00	0.00	0.00%
1101-5-005-4320300	Travel	423.67	433.81	0.00	800.00	800.00	0.00	0.00%
1101-5-005-4360400	Maintenance Contracts	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
1101-5-005-4390300	Subscriptions	411.78	338.41	50.00	543.00	543.00	0.00	0.00%
1101-5-005-4390900	Other Services & Charges	245.00	0.00	0.00	500.00	500.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		1,655.45	1,347.22	75.00	5,293.00	5,293.00	0.00	0.00%
Total Department: 005 - City Court:		108,639.51	114,327.22	59,418.72	127,193.00	128,393.00	1,200.00	0.94%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-006: Probation

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 63,700	Increase to transition part time office services position to full time & reallocate 10% from 2214
4110150	Part Time	\$ (11,600)	Decrease to transition part time office services position to full time
4130100	Employer's Social Security	\$ 3,200	Increase to reallocate 10% from 2214
4130300	Employer's PERF	\$ 9,200	Increase to transition part time office services position to full time & reallocate 10% from 2214
4130500	Employer's Group & Life Insurance	\$ 22,500	Increase to reflect employee plan selection
		\$ 87,000	
<u>Other Services & Charges</u>			
4310400	Professional Services	\$ 6,000	Increase to fund court ordered psychological assessments of criminal defendants
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 006 - City Court/probation								
ExpCategory: 41 - Personnel Services								
1101-5-006-4110130	Full Time	150,678.04	161,409.22	81,632.62	168,000.00	231,700.00	63,700.00	37.92%
1101-5-006-4110150	Part Time	15,426.97	16,252.89	24,904.00	33,300.00	21,700.00	-11,600.00	-34.83%
1101-5-006-4130100	Employer's Social Security	9,815.00	10,535.89	6,386.34	12,600.00	15,800.00	3,200.00	25.40%
1101-5-006-4130200	Employer's Medicare	2,295.76	2,464.12	1,493.65	3,000.00	3,800.00	800.00	26.67%
1101-5-006-4130300	Employer's Perf	21,395.84	22,919.82	11,591.96	24,400.00	33,600.00	9,200.00	37.70%
1101-5-006-4130500	Employer's Group & Life Ins.	18,204.96	16,189.32	7,813.73	19,500.00	42,000.00	22,500.00	115.38%
Total ExpCategory: 41 - Personnel Services:		217,816.57	229,771.26	133,822.30	260,800.00	348,600.00	87,800.00	33.67%
ExpCategory: 42 - Supplies								
1101-5-006-4210200	Stationary & Printing	1,947.54	1,114.55	790.11	2,400.00	2,400.00	0.00	0.00%
1101-5-006-4210500	Office Supplies	2,324.80	2,154.21	728.82	3,000.00	3,000.00	0.00	0.00%
1101-5-006-4220150	Operating Supplies	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
1101-5-006-4220310	Household Laundry, Cleaning	472.88	604.88	347.57	1,000.00	1,000.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		4,745.22	3,873.64	1,866.50	6,700.00	6,700.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
1101-5-006-4310100	Legal Assistance	45,832.60	45,833.26	40,416.66	87,000.00	89,000.00	2,000.00	2.30%
1101-5-006-4310400	Professional Services	19,309.84	17,148.03	501.50	5,000.00	11,000.00	6,000.00	120.00%
1101-5-006-4320300	Travel	4,357.43	3,753.54	1,656.86	5,500.00	6,100.00	600.00	10.91%
1101-5-006-4320400	Telephone & Communication	3,578.95	4,358.70	2,074.75	4,000.00	4,000.00	0.00	0.00%
1101-5-006-4350100	Electricity	2,945.31	3,188.39	1,754.78	3,500.00	3,850.00	350.00	10.00%
1101-5-006-4350200	Natural Gas	1,611.62	1,384.81	1,105.83	4,000.00	4,400.00	400.00	10.00%
1101-5-006-4350400	Water & Sewer	563.13	574.55	446.09	1,210.00	1,356.00	146.00	12.07%
1101-5-006-4360100	Repairs & Maint - Bldg	2,514.26	64.59	215.00	10,000.00	10,000.00	0.00	0.00%
1101-5-006-4360200	Equipment Repair	928.16	53.38	0.00	2,000.00	0.00	-2,000.00	-100.00%
1101-5-006-4360400	Maintenance Contract	3,605.00	2,653.20	1,418.42	7,280.00	7,280.00	0.00	0.00%
1101-5-006-4390300	Subscriptions	91.95	96.95	0.00	300.00	300.00	0.00	0.00%
1101-5-006-4390800	Memberships & Dues	0.00	100.00	0.00	121.00	121.00	0.00	0.00%
1101-5-006-4390910	Education	1,080.00	1,514.00	1,104.00	2,450.00	2,450.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		86,418.25	80,723.40	50,693.89	132,361.00	139,857.00	7,496.00	5.66%
Total Department: 006 - City Court/probation:		308,980.04	314,368.30	186,382.69	399,861.00	495,157.00	95,296.00	23.83%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-009: City Council

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4130500	Employer's Group & Life Insurance	\$ 7,500	Increase to reflect employee plan selection
Other Services & Charges			
4320300	Travel	\$ (5,000)	Reduction for transfer to Education
4390910	Education	\$ 5,000	Increase from Travel to separate training from travel expenses
		-	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 009 - Common Council								
ExpCategory: 41 - Personnel Services								
1101-5-009-4110130	Full Time	202,737.39	210,567.18	108,519.26	217,005.00	214,800.00	-2,205.00	-1.02%
1101-5-009-4110160	Overtime	964.43	459.04	84.44	5,000.00	5,000.00	0.00	0.00%
1101-5-009-4130100	Employer's Social Security	11,851.65	12,255.90	6,313.36	13,500.00	13,400.00	-100.00	-0.74%
1101-5-009-4130200	Employer's Medicare	2,771.42	2,867.13	1,476.27	3,200.00	3,200.00	0.00	0.00%
1101-5-009-4130300	Employer's Perf	4,102.24	4,123.54	2,107.68	5,100.00	4,000.00	-1,100.00	-21.57%
1101-5-009-4130500	Employer's Group & Life Ins	52,777.99	56,746.21	32,563.25	73,300.00	80,800.00	7,500.00	10.23%
Total ExpCategory: 41 - Personnel Services:		275,205.12	287,019.00	151,064.26	317,105.00	321,200.00	4,095.00	1.29%
ExpCategory: 42 - Supplies								
1101-5-009-4210500	Office Supplies	1,028.27	1,398.83	0.00	3,450.00	3,450.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		1,028.27	1,398.83	0.00	3,450.00	3,450.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
1101-5-009-4310400	Professional Services	4,400.00	22,157.85	780.00	50,000.00	50,000.00	0.00	0.00%
1101-5-009-4320300	Travel	2,664.45	9,617.80	1,347.17	10,000.00	5,000.00	-5,000.00	-50.00%
1101-5-009-4320400	Telephone & Communication	46.80	46.80	19.50	0.00	0.00	0.00	0.00%
1101-5-009-4330200	Legal Notice Publication	1,258.32	5,599.34	1,135.75	10,000.00	10,000.00	0.00	0.00%
1101-5-009-4360200	Equipment Repair	0.00	0.00	0.00	400.00	400.00	0.00	0.00%
1101-5-009-4360400	Maintenance Contracts	185.53	826.13	398.38	2,000.00	2,000.00	0.00	0.00%
1101-5-009-4390120	Community Promotion	326.47	358.96	191.13	300.00	300.00	0.00	0.00%
1101-5-009-4390900	Other Services & Charges	14,501.74	365.88	192.16	400.00	400.00	0.00	0.00%
1101-5-009-4390910	Education	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		23,383.31	38,972.76	4,064.09	73,100.00	73,100.00	0.00	0.00%
Total Department: 009 - Common Council:		299,616.70	327,390.59	155,128.35	393,655.00	397,750.00	4,095.00	1.04%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-010: Controller

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ 9,166	Increase to reflect salary actuals
4130500	Employer's Group & Life Insurance	\$ 10,900	Increase to reflect vacancy/employee plan selection
		\$ 20,066	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 010 - Controller								
ExpCategory: 41 - Personnel Services								
1101-5-010-4110130	Full Time	423,391.12	501,308.09	274,330.99	534,634.00	543,800.00	9,166.00	1.71%
1101-5-010-4110150	Part Time	1,107.69	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-010-4110160	Overtime	153.85	128.58	222.33	0.00	0.00	0.00	0.00%
1101-5-010-4130100	Employer's Social Security	24,994.06	29,325.77	16,161.32	33,800.00	33,800.00	0.00	0.00%
1101-5-010-4130200	Employer's Medicare	5,845.53	6,858.36	3,779.60	7,900.00	7,900.00	0.00	0.00%
1101-5-010-4130300	Employer's Perf	59,623.70	71,204.06	38,986.48	79,000.00	78,900.00	-100.00	-0.13%
1101-5-010-4130500	Employer's Group & Life Ins	66,869.08	71,108.75	30,180.41	98,600.00	109,500.00	10,900.00	11.05%
Total ExpCategory: 41 - Personnel Services:		581,985.03	679,933.61	363,661.13	753,934.00	773,900.00	19,966.00	2.65%
ExpCategory: 42 - Supplies								
1101-5-010-4210500	Office Supplies	5,107.99	5,405.80	3,178.49	7,500.00	8,000.00	500.00	6.67%
1101-5-010-4220150	Operating Supplies	0.00	1,486.54	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		5,107.99	6,892.34	3,178.49	7,500.00	8,000.00	500.00	6.67%
ExpCategory: 43 - Other Services & Charges								
1101-5-010-4310400	Professional Services	36,891.70	26,927.00	0.00	65,000.00	65,000.00	0.00	0.00%
1101-5-010-4320300	Travel	3,773.00	5,032.24	0.00	6,000.00	6,000.00	0.00	0.00%
1101-5-010-4320400	Telephone & Communication	609.33	645.48	1,077.72	500.00	1,000.00	500.00	100.00%
1101-5-010-4330200	Legal Notice Publication	0.00	0.00	410.40	500.00	1,000.00	500.00	100.00%
1101-5-010-4360400	Maintenance Contract	599.43	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-010-4390800	Memberships & Dues	0.00	791.68	180.00	800.00	800.00	0.00	0.00%
1101-5-010-4390910	Education	3,053.50	2,752.00	0.00	5,000.00	5,000.00	0.00	0.00%
1101-5-010-4390912	Contract Services	8,025.01	20,706.48	774.33	34,400.00	32,900.00	-1,500.00	-4.36%
1101-5-010-4390925	Credit Card Processing Fees	125.93	0.00	72.19	1,000.00	1,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		53,077.90	56,854.88	2,514.64	113,200.00	112,700.00	-500.00	-0.44%
Total Department: 010 - Controller:		640,170.92	743,680.83	369,354.26	874,634.00	894,600.00	19,966.00	2.28%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-011: Human Resources

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 14,300	Increase to reflect salary actuals
4130100	Employer's Social Security	\$ 2,800	Increase to reflect salary actuals
4130500	Employer's Group & Life Insurance	\$ (11,000)	Decrease to reflect employee plan selection
		\$ 6,100	
<u>Supplies</u>			
4220120	Safety Supplies	\$ (5,000.00)	Reduction due to need
<u>Other Services & Charges</u>			
4310400	Professional Services	(10,000)	Transfer to Recruiting & Moving
4390915	Recruiting & Moving	10,000	Transfer from Professional Services for anticipated needs
		-	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 011 - Human Resources								
ExpCategory: 41 - Personnel Services								
1101-5-011-4110130	Full Time	403,142.68	465,492.86	244,482.31	501,700.00	516,000.00	14,300.00	2.85%
1101-5-011-4110140	Temporary	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-011-4110150	Part Time	25,510.34	22,460.17	13,836.30	31,000.00	31,000.00	0.00	0.00%
1101-5-011-4110160	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-011-4130100	Employer's Social Security	25,046.56	28,448.55	15,348.07	31,200.00	34,000.00	2,800.00	8.97%
1101-5-011-4130200	Employer's Medicare	5,857.67	6,653.08	3,589.59	7,500.00	8,000.00	500.00	6.67%
1101-5-011-4130300	Employer's Perf	57,270.41	66,200.36	34,723.50	72,800.00	74,900.00	2,100.00	2.88%
1101-5-011-4130500	Employer's Group & Life Ins	65,653.44	76,392.86	40,268.66	95,000.00	84,000.00	-11,000.00	-11.58%
Total ExpCategory: 41 - Personnel Services:		582,481.10	665,647.88	352,248.43	739,200.00	747,900.00	8,700.00	1.18%
ExpCategory: 42 - Supplies								
1101-5-011-4210500	Office Supplies	0.00	4,569.08	1,156.44	4,500.00	7,000.00	2,500.00	55.56%
1101-5-011-4220100	Operating Supplies	4,641.41	1,296.83	385.93	4,500.00	7,000.00	2,500.00	55.56%
1101-5-011-4220120	Safety Supplies	247.68	1,552.74	375.00	6,000.00	1,000.00	-5,000.00	-83.33%
1101-5-011-4230300	Small Tools & Minor Equipmen	0.00	7,114.53	0.00	2,000.00	2,000.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		4,889.09	14,533.18	1,917.37	17,000.00	17,000.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
1101-5-011-4310400	Professional Services	3,549.82	2,310.25	141.00	15,000.00	5,000.00	-10,000.00	-66.67%
1101-5-011-4320300	Travel	400.48	855.43	323.24	3,000.00	3,000.00	0.00	0.00%
1101-5-011-4320400	Telephone & Communication	2,297.85	2,690.90	1,606.32	2,000.00	2,000.00	0.00	0.00%
1101-5-011-4330100	Print Other Than Supplies	1,470.59	276.40	451.84	1,500.00	1,500.00	0.00	0.00%
1101-5-011-4350100	Electricity	8,986.54	10,207.68	3,696.85	10,000.00	10,000.00	0.00	0.00%
1101-5-011-4350200	Natural Gas	2,249.48	1,853.68	1,429.27	4,000.00	4,000.00	0.00	0.00%
1101-5-011-4350400	Water & Sewer	971.06	1,013.42	535.09	2,000.00	2,000.00	0.00	0.00%
1101-5-011-4390300	Subscriptions	96.27	160.45	0.00	0.00	0.00	0.00	0.00%
1101-5-011-4390800	Organiz Membership & Dues	1,636.50	1,203.00	897.00	4,000.00	4,000.00	0.00	0.00%
1101-5-011-4390910	Education & Training	25,009.61	42,220.52	21,907.08	62,000.00	62,000.00	0.00	0.00%
1101-5-011-4390912	Contract Services	47,885.49	68,881.93	74,804.83	62,000.00	62,000.00	0.00	0.00%
1101-5-011-4390915	Recruiting & Moving	195.00	5,314.73	1,957.80	0.00	10,000.00	10,000.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		94,748.69	136,988.39	107,750.32	165,500.00	165,500.00	0.00	0.00%
Total Department: 011 - Human Resources:		682,118.88	817,169.45	461,916.12	921,700.00	930,400.00	8,700.00	0.94%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-015: Corporation Counsel

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 3,300	Increase to reflect salary actuals
4130500	Employer's Group & Life Insurance	\$ 7,400	Increase to reflect employee plan selection
		\$ 10,700	
<u>Other Services & Charges</u>			
4310400	Professional Services	60,000	Increase to align with historical trends
4390300	Subscriptions	(3,000)	Transfer to Software Subscriptions
4390310	Software Subscriptions	3,000	Transferred Subscriptions to Software Subscriptions
		60,000	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 015 - Legal Department								
ExpCategory: 41 - Personnel Services								
1101-5-015-4110130	Full Time	460,986.50	480,410.76	251,588.29	517,400.00	520,700.00	3,300.00	0.64%
1101-5-015-4110160	Overtime	249.35	561.71	0.00	1,500.00	0.00	-1,500.00	-100.00%
1101-5-015-4130100	Employer's Social Security	26,630.99	27,942.95	14,727.65	32,100.00	32,300.00	200.00	0.62%
1101-5-015-4130200	Employer's Medicare	6,228.18	6,534.87	3,444.31	7,600.00	7,600.00	0.00	0.00%
1101-5-015-4130300	Employer's Perf	65,371.36	68,298.15	35,725.62	75,100.00	75,600.00	500.00	0.67%
1101-5-015-4130500	Employer's Group & Life Ins	77,731.51	66,690.55	34,533.20	79,200.00	86,600.00	7,400.00	9.34%
Total ExpCategory: 41 - Personnel Services:		637,197.89	650,438.99	340,019.07	712,900.00	722,800.00	9,900.00	1.39%
ExpCategory: 42 - Supplies								
1101-5-015-4210500	Office Supplies	2,248.15	2,163.45	593.70	3,700.00	3,700.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		2,248.15	2,163.45	593.70	3,700.00	3,700.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
1101-5-015-4310400	Professional Services	81,493.92	80,632.00	25,071.50	40,000.00	100,000.00	60,000.00	150.00%
1101-5-015-4310900	Transcripts	583.29	608.45	0.00	1,000.00	1,000.00	0.00	0.00%
1101-5-015-4320300	Travel	1,463.37	1,680.82	0.00	3,200.00	3,200.00	0.00	0.00%
1101-5-015-4320400	Telephone & Communication	1,704.40	1,571.82	795.42	2,400.00	2,400.00	0.00	0.00%
1101-5-015-4330200	Publication Of Legal Notice	1,507.16	1,765.79	413.81	5,000.00	5,000.00	0.00	0.00%
1101-5-015-4360400	Maintenance Contracts	967.66	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-015-4390300	Subscriptions	15,884.40	16,460.57	0.00	3,000.00	0.00	-3,000.00	-100.00%
1101-5-015-4390310	Software Subscriptions	0.00	0.00	4,006.62	15,700.00	18,700.00	3,000.00	19.11%
1101-5-015-4390800	Organiz Membership & Dues	1,275.50	1,151.00	715.00	2,500.00	2,500.00	0.00	0.00%
1101-5-015-4390910	Education	1,669.79	1,612.07	849.44	3,000.00	3,000.00	0.00	0.00%
1101-5-015-4390912	Contract Services	0.00	2,523.41	1,054.34	3,000.00	3,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		106,549.49	108,005.93	32,906.13	78,800.00	138,800.00	60,000.00	76.14%
Total Department: 015 - Legal Department:		745,995.53	760,608.37	373,518.90	795,400.00	865,300.00	69,900.00	8.79%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-016: Economic Development

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4130500	Employer's Group & Life Insurance	\$ 9,000	Increase to reflect employee plan selection
Supplies			
4230300	Small Tools & Minor Equipment	\$ (4,000.00)	Decrease for one time purchases in 2025
Other Services & Charges			
4310400	Professional Services	25,000	Increase to reflect needs
4390300	Other Services & Charges	(65,000)	Decrease to reflect actual needs
		(40,000)	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 016 - Economic Development								
ExpCategory: 41 - Personnel Services								
1101-5-016-4110130	Full Time Wages	456,535.40	509,315.58	274,110.64	574,800.00	576,400.00	1,600.00	0.28%
1101-5-016-4130100	Employer's Social Security	28,254.41	30,491.04	16,563.00	35,700.00	35,800.00	100.00	0.28%
1101-5-016-4130200	Employer's Medicare	6,454.34	7,131.03	3,873.84	8,400.00	8,400.00	0.00	0.00%
1101-5-016-4130300	Employer's Perf	66,968.39	72,322.90	38,923.62	83,400.00	83,600.00	200.00	0.24%
1101-5-016-4130500	Employer's Group & Life Ins	54,187.75	68,735.81	34,419.88	96,600.00	105,600.00	9,000.00	9.32%
Total ExpCategory: 41 - Personnel Services:		612,400.29	687,996.36	367,890.98	798,900.00	809,800.00	10,900.00	1.36%
ExpCategory: 42 - Supplies								
1101-5-016-4210500	Office Supplies	2,333.88	4,494.33	533.53	5,000.00	5,000.00	0.00	0.00%
1101-5-016-4220150	Operating Supplies	3,643.25	4,999.71	929.80	5,000.00	5,000.00	0.00	0.00%
1101-5-016-4220210	Gasoline	407.49	599.53	150.72	3,000.00	1,000.00	-2,000.00	-66.67%
1101-5-016-4230300	Small Tools & Minor Equipmen	0.00	11,754.42	1,918.08	7,200.00	3,200.00	-4,000.00	-55.56%
Total ExpCategory: 42 - Supplies:		6,384.62	21,847.99	3,532.13	20,200.00	14,200.00	-6,000.00	-29.70%
ExpCategory: 43 - Other Services & Charges								
1101-5-016-4310400	Professional Services	267,471.88	268,380.09	101,991.75	275,000.00	300,000.00	25,000.00	9.09%
1101-5-016-4320300	Travel	4,308.06	2,450.91	4,936.17	11,000.00	11,000.00	0.00	0.00%
1101-5-016-4320400	Telephone & Communication	1,864.92	2,921.24	1,430.29	4,000.00	3,500.00	-500.00	-12.50%
1101-5-016-4340200	Liability Insurance	86,500.00	86,500.00	43,250.00	86,500.00	86,500.00	0.00	0.00%
1101-5-016-4360400	Maintenance Contracts	31,578.70	38,621.67	5,975.01	53,000.00	55,000.00	2,000.00	3.77%
1101-5-016-4390121	Brownfield Services	6,135.13	6,892.45	0.00	10,000.00	10,000.00	0.00	0.00%
1101-5-016-4390800	Subscriptions & Memberships	1,055.50	2,281.50	8,875.23	1,556.00	2,000.00	444.00	28.53%
1101-5-016-4390900	Other Services & Charges	76,661.51	88,524.29	0.00	80,000.00	15,000.00	-65,000.00	-81.25%
1101-5-016-4390910	Education	2,805.00	1,989.05	2,467.26	10,500.00	10,000.00	-500.00	-4.76%
1101-5-016-4390912	Contract Services	0.00	0.00	12,474.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		478,380.70	498,561.20	181,399.71	531,556.00	493,000.00	-38,556.00	-7.25%
ExpCategory: 44 - Capital Outlay								
1101-5-016-4440200	Motor Equipment	0.00	55,338.00	0.00	0.00	0.00	0.00	0.00%
1101-5-016-4440300	Office Equipment	11,217.94	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		11,217.94	55,338.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 016 - Economic Development:		1,108,383.55	1,263,743.55	552,822.82	1,350,656.00	1,317,000.00	-33,656.00	-2.49%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-017: Planning

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ 3,300	Increase to reflect salary actuals
4130500	Employer's Group & Life Insurance	\$ 7,400	Increase to reflect employee plan selection
		\$ 10,700	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 017 - Planning Department								
ExpCategory: 41 - Personnel Services								
1101-5-017-4110130	Full Time	179,021.16	156,873.05	105,725.02	306,400.00	300,200.00	-6,200.00	-2.02%
1101-5-017-4110140	Temp	15,705.31	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-017-4110150	Part Time	0.00	0.00	1,950.00	11,700.00	11,700.00	0.00	0.00%
1101-5-017-4130100	Employer's Social Security	11,620.26	9,447.53	6,417.73	19,800.00	19,400.00	-400.00	-2.02%
1101-5-017-4130200	Employer's Medicare	2,717.73	2,209.59	1,500.91	4,700.00	4,600.00	-100.00	-2.13%
1101-5-017-4130300	Employer's Perf	26,336.91	22,276.00	15,013.05	44,500.00	43,600.00	-900.00	-2.02%
1101-5-017-4130500	Employer's Group & Life Ins	19,010.00	15,363.60	11,447.32	73,600.00	60,700.00	-12,900.00	-17.53%
Total ExpCategory: 41 - Personnel Services:		254,411.37	206,169.77	142,054.03	460,700.00	440,200.00	-20,500.00	-4.45%
ExpCategory: 42 - Supplies								
1101-5-017-4210200	Stationary & Printing	63.25	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-017-4210500	Office Supplies	792.19	1,275.84	450.78	3,500.00	2,500.00	-1,000.00	-28.57%
1101-5-017-4220150	Operating Supplies	1,734.06	1,229.60	662.31	2,000.00	2,000.00	0.00	0.00%
1101-5-017-4220210	Gasoline	614.24	915.05	361.28	3,000.00	2,000.00	-1,000.00	-33.33%
1101-5-017-4230300	Small Tools & Minor Equipmen	1,647.55	341.58	1,053.64	4,000.00	3,000.00	-1,000.00	-25.00%
Total ExpCategory: 42 - Supplies:		4,851.29	3,762.07	2,528.01	12,500.00	9,500.00	-3,000.00	-24.00%
ExpCategory: 43 - Other Services & Charges								
1101-5-017-4310400	Professional Services	134,438.44	143,525.61	56,007.28	90,000.00	90,000.00	0.00	0.00%
1101-5-017-4320300	Travel	2,240.62	545.67	425.92	7,000.00	7,000.00	0.00	0.00%
1101-5-017-4320400	Telephone & Communication	2,509.44	1,689.49	990.43	3,000.00	3,000.00	0.00	0.00%
1101-5-017-4330200	Legal Notice Publication	6,081.93	8,262.07	2,697.35	10,000.00	10,000.00	0.00	0.00%
1101-5-017-4340200	Liability Insurance	201,000.00	201,000.00	100,500.00	201,000.00	201,000.00	0.00	0.00%
1101-5-017-4360400	Maintenance Contracts	462.35	2,007.81	853.92	2,700.00	2,700.00	0.00	0.00%
1101-5-017-4390110	Historical Preservation	7,680.00	7,460.00	3,800.00	8,000.00	8,000.00	0.00	0.00%
1101-5-017-4390800	Subscriptions & Memberships	2,506.71	3,383.14	1,270.23	5,500.00	5,500.00	0.00	0.00%
1101-5-017-4390910	Education	4,680.00	30.00	865.00	7,500.00	7,500.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		361,599.49	367,903.79	167,410.13	334,700.00	334,700.00	0.00	0.00%
ExpCategory: 44 - Capital Outlay								
1101-5-017-4440200	Motor Equipment	29,995.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		29,995.00	0.00	0.00	0.00	0.00	0.00	0.00%
ExpCategory: 45 - Other Financing Uses								
1101-5-017-4581000	Unappropriated	540.00	1,473.00	300.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		540.00	1,473.00	300.00	0.00	0.00	0.00	0.00%
Total Department: 017 - Planning Department:		651,397.15	579,308.63	312,292.17	807,900.00	784,400.00	-23,500.00	-2.91%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-030: Information Technology

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ (11,100)	Decrease to reflect current year actuals
4130500	Employer's Group & Life Insurance	\$ 42,900	Increase to reflect employee plan selection
		\$ 31,800	
Other Services & Charges			
4390910	Education	5,000	Increase cost to maintain online training
SECTION 2: Capital Equipment > \$5,000			
4440500	Other Equipment	\$ 147,000	Increase for network upgrades, cameras, translation headsets, monitors, cables/cords

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 030 - Information Technology								
ExpCategory: 41 - Personnel Services								
1101-5-030-4110130	Full Time	651,571.90	882,002.16	470,164.70	963,100.00	952,000.00	-11,100.00	-1.15%
1101-5-030-4130100	Employer's Social Security	38,129.36	53,488.29	27,809.49	59,800.00	59,100.00	-700.00	-1.17%
1101-5-030-4130200	Employer's Medicare	8,917.27	12,508.93	6,503.81	14,000.00	13,900.00	-100.00	-0.71%
1101-5-030-4130300	Employer's PERF	92,546.47	129,035.20	66,763.25	139,700.00	138,100.00	-1,600.00	-1.15%
1101-5-030-4130500	Employer's Group & Life Ins	110,912.99	157,965.42	84,676.52	189,000.00	231,900.00	42,900.00	22.70%
Total ExpCategory: 41 - Personnel Services:		902,077.99	1,235,000.00	655,917.77	1,365,600.00	1,395,000.00	29,400.00	2.15%
ExpCategory: 43 - Other Services & Charges								
1101-5-030-4310400	Professional Services	0.00	17,270.75	57,696.74	100,000.00	100,000.00	0.00	0.00%
1101-5-030-4320300	Travel	0.00	15,133.89	4,694.70	10,500.00	10,500.00	0.00	0.00%
1101-5-030-4320400	Telephone & Communication	0.00	32,640.72	25,619.28	130,600.00	130,600.00	0.00	0.00%
1101-5-030-4350100	Electricity	0.00	7,487.26	2,828.95	9,075.00	9,075.00	0.00	0.00%
1101-5-030-4350200	Natural Gas	0.00	2,245.47	2,234.39	4,840.00	4,840.00	0.00	0.00%
1101-5-030-4350400	Water & Sewer	0.00	1,002.31	937.62	1,650.00	1,650.00	0.00	0.00%
1101-5-030-4390800	Memberships & Dues	0.00	450.00	450.00	450.00	450.00	0.00	0.00%
1101-5-030-4390900	Other Services & Charges	0.00	7,212.75	14,807.83	80,000.00	80,000.00	0.00	0.00%
1101-5-030-4390910	Education	0.00	5,168.58	11,321.10	10,000.00	15,000.00	5,000.00	50.00%
1101-5-030-4390912	Contract Services	0.00	557,221.54	166,153.01	66,900.00	66,900.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		0.00	645,833.27	286,743.62	414,015.00	419,015.00	5,000.00	1.21%
ExpCategory: 44 - Capital Outlay								
1101-5-030-4440500	Other Equipment	204,849.01	43,957.00	105,229.11	391,000.00	538,000.00	147,000.00	37.60%
Total ExpCategory: 44 - Capital Outlay:		204,849.01	43,957.00	105,229.11	391,000.00	538,000.00	147,000.00	37.60%
Total Department: 030 - Information Technology:		1,106,927.00	1,924,790.27	1,047,890.50	2,170,615.00	2,352,015.00	181,400.00	8.36%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-214: Fire Department

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 376,700	Increase associated with 5 additional Firefighters
4110160	Overtime	\$ 113,700	Costs associated with additional Firefighters
4110161	Overtime Wages (FLSA)	\$ 34,500	Costs associated with additional Firefighters
4110170	Longevity	\$ 17,500	Increase to reflect actual
4110180	Specialty/Hazard Pay	\$ 11,000	Costs associated with additional Firefighters
4130200	Employer's Medicare	\$ 8,200	Costs associated with additional Firefighters
4130300	Employer's PERF	\$ 6,800	Costs associated with additional Firefighters
4130500	Employer's Group & Life Ins	\$ 77,000	Costs associated with additional Firefighters
		\$ 645,400	
<u>Supplies</u>			
4220180	Firefighter Rig Gear	75,000	Costs associated with additional Firefighters
4220320	Medical, Surgical	(20,000)	Transfer to Building Materials
4230110	Building Materials	10,000	Increase related to transfer from Medical
4230200	Vehicle Repair Parts	11,000	Increase due to inflation
		76,000	
<u>Other Services & Charges</u>			
4310800	Physicals	15,000	Costs associated with additional Firefighters
4350200	Natural Gas	(10,000)	Decrease due to trend
4360100	Repairs & Maintenance - Bldg	20,000	Increased cost of repairs
4370200	Equipment Leases	64,161	Increase for 3-year lease payment for new LifePak 35
		89,161	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 214 - Fire Department								
ExpCategory: 41 - Personnel Services								
1101-5-214-4110130	Full Time	8,722,337.32	8,943,566.06	4,925,682.74	10,278,900.00	10,655,600.00	376,700.00	3.66%
1101-5-214-4110150	Part Time	7,903.88	7,168.00	1,952.00	6,400.00	6,400.00	0.00	0.00%
1101-5-214-4110160	Overtime	513,622.38	910,321.09	449,774.28	735,000.00	848,700.00	113,700.00	15.47%
1101-5-214-4110161	Overtime Wages (FLSA)	0.00	52,335.68	68,152.22	239,400.00	273,900.00	34,500.00	14.41%
1101-5-214-4110170	Longevity	76,308.03	123,177.73	84,768.00	166,400.00	183,900.00	17,500.00	10.52%
1101-5-214-4110180	Specialty/hazard Pay	237,435.64	265,755.85	174,473.76	714,900.00	725,900.00	11,000.00	1.54%
1101-5-214-4110190	Holiday Pay	300,373.79	306,265.20	136,102.38	551,000.00	551,000.00	0.00	0.00%
1101-5-214-4130100	Employer's Social Security	23,638.44	20,089.04	8,078.46	14,900.00	15,200.00	300.00	2.01%
1101-5-214-4130200	Employer's Medicare	138,346.02	148,763.23	83,255.52	180,300.00	188,500.00	8,200.00	4.55%
1101-5-214-4130300	Employer's Perf	1,553,197.27	1,742,099.19	958,795.20	1,863,200.00	1,870,000.00	6,800.00	0.36%
1101-5-214-4130500	Employer's Group & Life Ins	1,696,379.05	1,618,348.23	841,024.11	2,224,700.00	2,301,700.00	77,000.00	3.46%
1101-5-214-4130700	Clothing Allowance	242,156.12	210,275.07	110,595.45	328,300.00	328,300.00	0.00	0.00%
1101-5-214-4131200	Sick Incentive Pay	144,088.44	114,367.52	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 41 - Personnel Services:		13,655,786.38	14,462,531.89	7,842,654.12	17,303,400.00	17,949,100.00	645,700.00	3.73%
ExpCategory: 42 - Supplies								
1101-5-214-4210500	Office Supplies	11,616.61	10,209.78	3,867.09	13,500.00	13,500.00	0.00	0.00%
1101-5-214-4220100	Operating Supplies	17,296.40	30,270.21	14,093.50	20,000.00	20,000.00	0.00	0.00%
1101-5-214-4220180	Firefighter Rig Gear	221,828.30	219,957.18	103,294.20	292,000.00	367,000.00	75,000.00	25.68%
1101-5-214-4220210	Gasoline	146,585.02	140,099.42	61,861.81	185,000.00	185,000.00	0.00	0.00%
1101-5-214-4220250	Garage & Motor Supplies	48,750.07	43,070.89	37,467.17	59,000.00	59,000.00	0.00	0.00%
1101-5-214-4220310	Household, Laundry, Clean	26,646.32	36,516.38	12,341.04	37,500.00	37,500.00	0.00	0.00%
1101-5-214-4220320	Medical, Surgical	161,505.04	184,585.14	81,874.79	264,000.00	244,000.00	-20,000.00	-7.58%
1101-5-214-4230110	Building Materials	0.00	9,995.61	10,050.52	10,000.00	20,000.00	10,000.00	100.00%
1101-5-214-4230200	Vehicle Repair Parts	63,718.82	114,994.52	62,870.90	144,000.00	155,000.00	11,000.00	7.64%
1101-5-214-4230300	Small Tools & Minor Equipmen	67,255.22	90,477.55	61,315.09	94,000.00	94,000.00	0.00	0.00%
1101-5-214-4290100	Education Supplies	0.00	0.00	2,570.00	0.00	0.00	0.00	0.00%
1101-5-214-4290200	Risk Reduction Supplies	0.00	19,086.09	4,662.21	20,000.00	20,000.00	0.00	0.00%
1101-5-214-4290300	Specialty Teams Supplies	0.00	0.00	14,595.25	90,000.00	90,000.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		765,201.80	899,262.77	470,863.57	1,229,000.00	1,305,000.00	76,000.00	6.18%
ExpCategory: 43 - Other Services & Charges								
1101-5-214-4310400	Professional Services	46,613.21	3,645.08	610.00	5,950.00	5,950.00	0.00	0.00%
1101-5-214-4310800	Physicals	89,262.65	133,324.73	105,141.43	148,000.00	163,000.00	15,000.00	10.14%
1101-5-214-4320100	Freight	755.55	1,022.80	512.68	2,000.00	2,000.00	0.00	0.00%
1101-5-214-4320300	Travel	46,260.16	71,665.65	24,304.63	50,000.00	50,000.00	0.00	0.00%
1101-5-214-4320400	Telephone & Communication	37,885.76	29,108.58	13,704.86	44,000.00	44,000.00	0.00	0.00%
1101-5-214-4330300	Advertising	1,965.00	250.00	0.00	3,000.00	3,000.00	0.00	0.00%
1101-5-214-4340200	Liability Insurance	138,000.00	150,000.00	82,500.00	165,000.00	165,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2023	2024	2025	2025	2026	Increase /	
		Total Activity	Total Activity	YTD Activity Through Jun	Approved Budget	Proposed Budget	Decrease	%
1101-5-214-4350100	Electricity	69,830.15	71,495.57	35,817.49	79,500.00	79,500.00	0.00	0.00%
1101-5-214-4350200	Natural Gas	31,520.56	25,138.78	25,229.23	55,000.00	45,000.00	-10,000.00	-18.18%
1101-5-214-4350400	Water & Sewer	18,240.68	22,530.76	11,806.56	46,000.00	46,000.00	0.00	0.00%
1101-5-214-4360100	Repairs & Maint - Bldg	73,950.72	93,144.04	83,951.83	105,000.00	125,000.00	20,000.00	19.05%
1101-5-214-4360200	Equipment Repairs	62,966.00	24,567.25	6,177.50	35,000.00	35,000.00	0.00	0.00%
1101-5-214-4360400	Maintenance Contract	118,427.62	204,480.78	150,605.60	205,500.00	205,500.00	0.00	0.00%
1101-5-214-4370200	Equipment Leases	54,303.35	85,814.42	69,787.00	90,839.00	155,000.00	64,161.00	70.63%
1101-5-214-4390140	Scuba	80,896.82	66,098.54	16,045.34	0.00	0.00	0.00	0.00%
1101-5-214-4390300	Subscriptions	4,416.13	4,943.61	996.00	5,400.00	5,400.00	0.00	0.00%
1101-5-214-4390910	Education	136,782.09	97,506.76	67,747.78	125,000.00	125,000.00	0.00	0.00%
1101-5-214-4390951	Risk Reduction	15,522.54	5,198.17	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		1,027,598.99	1,089,935.52	694,937.93	1,165,189.00	1,254,350.00	89,161.00	7.65%
ExpCategory: 44 - Capital Outlay								
1101-5-214-4420400	Buildings & Structures	0.00	0.00	105,100.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		0.00	0.00	105,100.00	0.00	0.00	0.00	0.00%
Total Department: 214 - Fire Department:		15,448,587.17	16,451,730.18	9,113,555.62	19,697,589.00	20,508,450.00	810,861.00	4.12%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-218: 911 Communications

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ 42,800	Increase to reflect salary actuals
4130100	Employer's Social Security	\$ 3,200	Increase associated with salary actuals
4130300	Employer's PERF	\$ 6,500	Increase associated with salary actuals
4130500	Employer's Group & Life Ins	\$ 28,500	Costs associated with employee plan selection
		\$ 81,000	
Other Services & Charges			
4310400	Professional Services	\$ 4,975	Increase in contract price for Quality Assurance Services
4360400	Maintenance Contract	\$ 40,000	Transfer from contract repairs to better align with proper use of funds (maintenance agreements)
4360700	Repairs & Maintenance - Bldg	\$ (52,050)	Transfer to Maintenance Contract
		\$ (7,075)	
SECTION 2: Capital Equipment > \$5,000			
4440100	Furniture & Fixtures	\$ 85,000	Two ergonomic standing desks are no longer functional and past their life
4440500	Other Equipment	\$ (55,000)	No projected new equipment needed
		\$ 30,000	

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 218 - Communications Center								
ExpCategory: 41 - Personnel Services								
1101-5-218-4110130	Full Time	977,703.26	1,073,645.99	573,250.29	1,343,900.00	1,386,700.00	42,800.00	3.18%
1101-5-218-4110160	Overtime	174,982.78	113,082.53	50,540.74	159,800.00	159,800.00	0.00	0.00%
1101-5-218-4110170	Longevity	3,885.00	4,252.50	2,205.00	4,200.00	5,900.00	1,700.00	40.48%
1101-5-218-4130100	Employer's Social Security	68,830.70	71,318.07	37,680.35	94,100.00	97,300.00	3,200.00	3.40%
1101-5-218-4130200	Employer's Medicare	16,097.52	16,679.40	8,812.34	22,100.00	22,800.00	700.00	3.17%
1101-5-218-4130300	Employer's Perf	164,455.40	168,811.71	88,284.74	195,500.00	202,000.00	6,500.00	3.32%
1101-5-218-4130500	Employer's Group & Life Ins	157,545.74	160,754.91	88,837.93	304,600.00	333,100.00	28,500.00	9.36%
1101-5-218-4130700	Clothing Allowance	3,000.00	2,600.00	3,574.70	3,800.00	3,800.00	0.00	0.00%
1101-5-218-4131200	Sick Incentive Pay	3,221.32	1,726.20	0.00	6,200.00	6,200.00	0.00	0.00%
Total ExpCategory: 41 - Personnel Services:		1,569,721.72	1,612,871.31	853,186.09	2,134,200.00	2,217,600.00	83,400.00	3.91%
ExpCategory: 42 - Supplies								
1101-5-218-4210500	Office Supplies	629.43	1,058.21	112.75	2,000.00	2,000.00	0.00	0.00%
1101-5-218-4220150	Operating Supplies	203.27	1,592.92	751.93	6,400.00	6,400.00	0.00	0.00%
1101-5-218-4220210	Gasoline	0.00	593.78	0.00	500.00	500.00	0.00	0.00%
1101-5-218-4220310	Household, Laundry, Clean	239.70	191.18	209.97	450.00	450.00	0.00	0.00%
1101-5-218-4220320	Medical, Surgical	342.25	345.58	305.86	394.00	394.00	0.00	0.00%
1101-5-218-4230300	Small Tools & Minor Equipmen	1,588.93	1,137.28	148.00	5,000.00	5,000.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		3,003.58	4,918.95	1,528.51	14,744.00	14,744.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
1101-5-218-4310400	Professional Services	17,100.00	17,100.00	0.00	17,100.00	22,075.00	4,975.00	29.09%
1101-5-218-4320300	Travel	4,463.18	15,866.33	18,625.54	15,000.00	15,000.00	0.00	0.00%
1101-5-218-4320400	Telephone & Communication	12,688.07	15,262.41	9,933.00	16,550.00	16,550.00	0.00	0.00%
1101-5-218-4350100	Electricity	18,681.92	21,239.64	10,095.73	23,750.00	25,000.00	1,250.00	5.26%
1101-5-218-4350200	Natural Gas	828.63	987.54	478.33	1,100.00	1,150.00	50.00	4.55%
1101-5-218-4350400	Water & Sewer	592.62	586.45	485.04	1,000.00	1,050.00	50.00	5.00%
1101-5-218-4360200	Equipment Repair	0.00	1,202.26	1,228.00	2,500.00	2,500.00	0.00	0.00%
1101-5-218-4360400	Maintenance Contract	45,169.87	59,472.74	75,373.29	65,000.00	105,000.00	40,000.00	61.54%
1101-5-218-4360700	Contract Repairs	40,656.54	23,929.27	0.00	57,050.00	5,000.00	-52,050.00	-91.24%
1101-5-218-4370200	Equipment Leases	10,047.84	9,715.68	4,367.86	11,500.00	12,000.00	500.00	4.35%
1101-5-218-4390300	Subscriptions	0.00	8,290.00	0.00	1,800.00	1,800.00	0.00	0.00%
1101-5-218-4390600	Trash Collection	108.36	147.53	146.91	300.00	300.00	0.00	0.00%
1101-5-218-4390900	Other Services & Charges	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
1101-5-218-4390910	Education	5,658.83	12,634.83	8,696.00	15,000.00	15,000.00	0.00	0.00%
1101-5-218-4390912	Contract Services	25,616.22	18,776.60	0.00	5,000.00	5,000.00	0.00	0.00%
1101-5-218-4391100	Minor Misc Small Capital	3,052.38	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		184,664.46	205,211.28	129,429.70	233,150.00	227,925.00	-5,225.00	-2.24%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
ExpCategory: 44 - Capital Outlay							
1101-5-218-4440100 Furniture & Fixtures	0.00	0.00	0.00	0.00	85,000.00	85,000.00	0.00%
1101-5-218-4440300 Office Equipment	8,966.67	4,740.00	0.00	0.00	0.00	0.00	0.00%
1101-5-218-4440500 Other Equipment	0.00	0.00	25,209.19	55,000.00	0.00	-55,000.00	-100.00%
Total ExpCategory: 44 - Capital Outlay:	8,966.67	4,740.00	25,209.19	55,000.00	85,000.00	30,000.00	54.55%
Total Department: 218 - Communications Center:	1,766,356.43	1,827,741.54	1,009,353.49	2,437,094.00	2,545,269.00	108,175.00	4.44%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-219: Police Department

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110150	Part Time	\$ (28,200)	Decrease due to wage actuals
4110165	Double Overtime	\$ (2,600)	Decrease due to wage actuals
4110170	Longevity	\$ (45,200)	Decrease due to wage actuals
4130200	Employer's Medicare	\$ (3,040)	Decrease due to wage actuals
4130300	Employer's PERF	\$ 73,460	Increase due to Full Time actuals
4130500	Employer's Group & Life Ins	\$ 133,760	Costs associated with employee plan selection
4131200	Sick Incentive	\$ 2,900	Increase due to Full Time actuals
		\$ 131,080	
Supplies			
4220210	Gasoline	\$ (200,000)	Reduction based on usage trends
Other Services & Charges			
4310400	Professional Services	\$ (13,700)	Reduced to reflect actual needs
4350200	Natural Gas	\$ (5,100)	Reduction based on usage trends
4370500	Other Rental	\$ 5,000	Increase in firearms range fees
4390300	Subscriptions	\$ 11,350	\$12,400 LexisNexis Law Book Updates, \$500 ADA Compliance Website
4390800	Organizational Memberships & Dues	\$ 13,130	\$1,050 IACP, \$80 National School Resource, \$2,100 Northeast Academy, \$12,000.00 CALEA
4390900	Other Services & Charges	\$ 7,000	\$7,000 Supplies for Community Relations Bureau and Social Workers
4390910	Education	\$ 26,500	\$12,500 Civilian Training, \$14,000 Sworn Officer Training
4390912	Contract Services	\$ 400,000	Increase in contractual obligations
4390960	Crime Intelligence	\$ (77,000)	Reduction based on usage trends
		\$ 367,180	
SECTION 2: Capital Equipment > \$5,000			
4440200	Motor Equipment	\$ 94,550	15 Patrol Squads (\$1,344,500), Animal Control Vehicle (\$100k)
4440500	Other Equipment	\$ 271,200	(261) TDMA Added to Handheld Radios, (12) Handheld Radios, (150) Red Dots, (25) Shot Guns, (25) Handguns w/ Holsters, 15 Squad Laptops (\$97.5k)
		\$ 365,750	

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 219 - Police Department								
ExpCategory: 41 - Personnel Services								
1101-5-219-4110130	Full Time	9,365,554.27	9,834,036.08	5,037,130.87	11,454,600.00	11,454,600.00	0.00	0.00%
1101-5-219-4110150	Part Time	121,699.50	133,308.38	75,998.49	222,000.00	193,800.00	-28,200.00	-12.70%
1101-5-219-4110160	Overtime	810,290.15	805,991.53	425,996.45	871,200.00	871,900.00	700.00	0.08%
1101-5-219-4110165	Double Overtime	348,292.27	440,612.59	230,744.17	443,100.00	440,500.00	-2,600.00	-0.59%
1101-5-219-4110170	Longevity	205,031.00	201,147.50	92,860.00	228,880.00	183,680.00	-45,200.00	-19.75%
1101-5-219-4110180	Specialty/hazard Pay	104,831.04	104,110.00	52,220.00	138,600.00	138,600.00	0.00	0.00%
1101-5-219-4110190	Holiday Pay	317,674.37	325,431.20	142,900.96	309,120.00	309,120.00	0.00	0.00%
1101-5-219-4110500	Sign-on Bonus	15,866.67	9,600.00	5,600.00	60,000.00	60,000.00	0.00	0.00%
1101-5-219-4130100	Employer's Social Security	139,501.74	150,165.95	80,090.12	175,900.00	177,800.00	1,900.00	1.08%
1101-5-219-4130200	Employer's Medicare	161,211.20	170,267.75	86,744.81	192,000.00	188,960.00	-3,040.00	-1.58%
1101-5-219-4130300	Employer's Perf	2,072,637.76	2,237,393.91	1,198,805.01	2,259,760.00	2,333,220.00	73,460.00	3.25%
1101-5-219-4130500	Employer's Group & Life Ins	1,604,745.56	1,591,344.90	845,967.32	1,877,760.00	2,011,520.00	133,760.00	7.12%
1101-5-219-4130700	Clothing Allowance	228,650.00	245,200.00	124,300.00	295,800.00	295,500.00	-300.00	-0.10%
1101-5-219-4131200	Sick Incentive Pay	186,896.08	151,987.98	0.00	171,600.00	174,500.00	2,900.00	1.69%
Total ExpCategory: 41 - Personnel Services:		15,682,881.61	16,400,597.77	8,399,358.20	18,700,320.00	18,833,700.00	133,380.00	0.71%
ExpCategory: 42 - Supplies								
1101-5-219-4210500	Office Supplies	7,795.93	4,357.23	2,999.94	7,800.00	7,800.00	0.00	0.00%
1101-5-219-4220150	Operating Supplies	428,723.94	503,615.39	119,321.35	507,189.00	507,189.00	0.00	0.00%
1101-5-219-4220185	Police Uniform	33,506.20	47,583.61	12,569.37	49,100.00	49,100.00	0.00	0.00%
1101-5-219-4220210	Gasoline	445,837.73	420,156.48	197,431.31	755,000.00	555,000.00	-200,000.00	-26.49%
1101-5-219-4220250	Garage & Motor Supplies	76.96	899.15	480.00	1,470.00	1,470.00	0.00	0.00%
1101-5-219-4220310	Household, Laundry, Clean	6,201.75	5,821.35	1,451.27	6,263.00	6,263.00	0.00	0.00%
1101-5-219-4220311	Clothing & Outerwear	2,152.28	0.00	2,262.44	10,300.00	10,300.00	0.00	0.00%
1101-5-219-4220320	Medical, Surgical	15,790.05	6,921.80	3,830.94	11,544.00	11,544.00	0.00	0.00%
1101-5-219-4230110	Building Materials	1,991.28	871.92	81.37	2,000.00	2,000.00	0.00	0.00%
1101-5-219-4230200	Repair Parts	6,246.01	2,199.20	625.93	6,500.00	6,500.00	0.00	0.00%
1101-5-219-4230300	Small Tools & Minor Equipmen	0.00	0.00	117,493.20	0.00	0.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		948,322.13	992,426.13	458,547.12	1,357,166.00	1,157,166.00	-200,000.00	-14.74%
ExpCategory: 43 - Other Services & Charges								
1101-5-219-4310400	Professional Services	143,336.53	55,558.74	38,046.12	78,600.00	64,900.00	-13,700.00	-17.43%
1101-5-219-4310800	Physicals	0.00	0.00	6,850.00	42,500.00	42,500.00	0.00	0.00%
1101-5-219-4320300	Travel	78,815.71	82,519.75	54,120.75	145,500.00	145,500.00	0.00	0.00%
1101-5-219-4320400	Telephone & Communication	196,040.37	199,349.84	99,726.06	210,926.00	210,926.00	0.00	0.00%
1101-5-219-4330100	Print Other Than Office Sup	8,218.15	2,823.09	6,917.86	8,350.00	8,350.00	0.00	0.00%
1101-5-219-4330300	Advertising	59,681.60	56,912.88	52,497.54	90,000.00	90,000.00	0.00	0.00%
1101-5-219-4340200	Liability Insurance	515,443.00	515,443.00	283,492.00	566,984.00	566,984.00	0.00	0.00%
1101-5-219-4350100	Electricity	52,228.52	56,384.36	27,978.54	62,300.00	62,300.00	0.00	0.00%

Budget Comparison Report

		2023	2024	2025	2025	2026	Increase /	
Account Number		Total Activity	Total Activity	YTD Activity Through Jun	Approved Budget	Proposed Budget	Decrease	%
1101-5-219-4350200	Natural Gas	16,523.47	11,999.79	9,485.01	30,100.00	25,000.00	-5,100.00	-16.94%
1101-5-219-4350400	Water & Sewer	3,671.56	3,991.65	1,904.38	6,540.00	6,540.00	0.00	0.00%
1101-5-219-4360100	Repairs & Maint - Bldg	179,516.00	22,283.70	19,231.32	40,000.00	40,000.00	0.00	0.00%
1101-5-219-4360200	Equipment Repair	26,930.31	19,747.45	5,911.68	29,250.00	29,250.00	0.00	0.00%
1101-5-219-4370200	Equipment Leases	0.00	6,010.86	0.00	0.00	0.00	0.00	0.00%
1101-5-219-4370500	Other Rental	9,890.40	10,115.40	15,445.20	16,256.00	21,256.00	5,000.00	30.76%
1101-5-219-4390200	Postage	4,285.01	4,285.09	2,931.16	4,300.00	4,300.00	0.00	0.00%
1101-5-219-4390300	Subscriptions	6,058.73	1,288.57	199.00	1,550.00	12,900.00	11,350.00	732.26%
1101-5-219-4390400	Bonds	173.74	0.00	149.37	294.00	294.00	0.00	0.00%
1101-5-219-4390800	Organiz Membership & Dues	3,595.00	4,935.81	1,990.00	6,845.00	19,975.00	13,130.00	191.82%
1101-5-219-4390900	Other Services & Charges	6,534.52	4,473.55	0.00	13,000.00	20,000.00	7,000.00	53.85%
1101-5-219-4390910	Education	99,357.71	78,351.14	66,312.48	74,500.00	101,000.00	26,500.00	35.57%
1101-5-219-4390912	Contract Services	984,270.94	1,233,941.47	431,578.85	1,323,744.00	1,723,744.00	400,000.00	30.22%
1101-5-219-4390925	Credit Card Processing Fees	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%
1101-5-219-4390960	Crime Intelligence	75,000.00	0.00	0.00	77,000.00	0.00	-77,000.00	-100.00%
Total ExpCategory: 43 - Other Services & Charges:		2,469,571.27	2,370,416.14	1,124,767.32	2,829,039.00	3,195,719.00	366,680.00	12.96%
ExpCategory: 44 - Capital Outlay								
1101-5-219-4440200	Motor Equipment	938,210.65	3,090,604.37	543,110.36	1,339,950.00	1,434,500.00	94,550.00	7.06%
1101-5-219-4440500	Other Equipment	99,845.00	281,486.14	2,510.82	209,800.00	481,000.00	271,200.00	129.27%
Total ExpCategory: 44 - Capital Outlay:		1,038,055.65	3,372,090.51	545,621.18	1,549,750.00	1,915,500.00	365,750.00	23.60%
Total Department: 219 - Police Department:		20,138,830.66	23,135,530.55	10,528,293.82	24,436,275.00	25,102,085.00	665,810.00	2.72%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-301: Engineering

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ (44,400)	Decrease to reflect current year actuals/shift in staff
4130100	Employer's Social Security	\$ (2,800)	Decrease to reflect current year actuals/shift in staff
4130300	Employer's PERF	\$ (6,400)	Decrease to reflect current year actuals/shift in staff
4130500	Employer's Group & Life Insurance	\$ 22,700	Increase to reflect vacancy/employee plan selection
		\$ (30,900)	
<u>Other Services & Charges</u>			
4310400	Professional Services	(150,000)	Decrease from 2025 needs; 2026 includes - 20k for Surveys; 30k for Traffic Studies; 100k for Eng Design; 120k for Structural Inspections
4390310	Software Subscriptions	4,870	\$3270 Loreda Fees; \$1700 for Time Matters Legal Software License
		(145,130)	
SECTION 2: Capital Equipment > \$5,000			
4440200	Motor Equipment	\$ 12,500	Replace pickup truck (unit 136)

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 301 - PW Engineering								
ExpCategory: 41 - Personnel Services								
1101-5-301-4110130	Full Time	215,458.37	226,215.74	115,279.92	234,800.00	190,400.00	-44,400.00	-18.91%
1101-5-301-4110140	Temp	0.00	10,880.00	2,176.00	10,800.00	10,800.00	0.00	0.00%
1101-5-301-4130100	Employer's Social Security	12,886.80	14,289.25	7,067.02	15,300.00	12,500.00	-2,800.00	-18.30%
1101-5-301-4130200	Employer's Medicare	3,013.90	3,341.81	1,652.70	3,600.00	3,000.00	-600.00	-16.67%
1101-5-301-4130300	Employer's Perf	30,594.97	32,122.56	16,369.72	34,100.00	27,700.00	-6,400.00	-18.77%
1101-5-301-4130500	Employer's Group & Life Ins	25,040.64	24,697.52	15,573.45	31,400.00	54,100.00	22,700.00	72.29%
Total ExpCategory: 41 - Personnel Services:		286,994.68	311,546.88	158,118.81	330,000.00	298,500.00	-31,500.00	-9.55%
ExpCategory: 42 - Supplies								
1101-5-301-4210500	Office Supplies	51.04	3,005.52	1,428.07	3,960.00	3,960.00	0.00	0.00%
1101-5-301-4220100	Operating Supplies	0.00	417.00	0.00	600.00	650.00	50.00	8.33%
1101-5-301-4220210	Gasoline	4,879.02	6,000.00	2,690.72	4,000.00	4,000.00	0.00	0.00%
1101-5-301-4220320	Medical, Surgical	0.00	0.00	0.00	50.00	50.00	0.00	0.00%
1101-5-301-4230300	Small Tools & Minor Equipmen	471.85	1,595.48	0.00	2,500.00	1,500.00	-1,000.00	-40.00%
Total ExpCategory: 42 - Supplies:		5,401.91	11,018.00	4,118.79	11,110.00	10,160.00	-950.00	-8.55%
ExpCategory: 43 - Other Services & Charges								
1101-5-301-4310400	Professional Services	217,699.10	138,337.55	46,670.50	420,000.00	270,000.00	-150,000.00	-35.71%
1101-5-301-4320300	Travel	2,206.81	3,803.90	4,515.76	5,100.00	5,100.00	0.00	0.00%
1101-5-301-4360200	Equipment Repairs	0.00	0.00	0.00	750.00	750.00	0.00	0.00%
1101-5-301-4360500	Repairs & Maintenance - Other	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-301-4390200	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-301-4390300	Subscriptions	7,800.00	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-301-4390310	Software Subscriptions	0.00	0.00	1,579.00	0.00	4,870.00	4,870.00	0.00%
1101-5-301-4390800	Membership & Dues	0.00	209.84	0.00	0.00	0.00	0.00	0.00%
1101-5-301-4390900	Other Services & Charges	18,438.78	27,115.00	0.00	0.00	0.00	0.00	0.00%
1101-5-301-4390910	Education	878.50	50.00	927.00	3,000.00	3,000.00	0.00	0.00%
1101-5-301-4390912	Contract Services	0.00	0.00	17,169.37	30,000.00	30,000.00	0.00	0.00%
1101-5-301-4390925	Credit Card Processing Fees	110.13	764.63	514.54	3,000.00	3,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		747,133.32	170,280.92	71,376.17	461,850.00	316,720.00	-145,130.00	-31.42%
ExpCategory: 44 - Capital Outlay								
1101-5-301-4440200	Motor Equipment	0.00	0.00	0.00	37,500.00	50,000.00	12,500.00	33.33%
Total ExpCategory: 44 - Capital Outlay:		0.00	0.00	0.00	37,500.00	50,000.00	12,500.00	33.33%
Total Department: 301 - PW Engineering:		1,039,529.91	492,845.80	233,613.77	840,460.00	675,380.00	-165,080.00	-19.64%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-303: Buildings & Grounds

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ (28,400)	Decrease due to wage actuals
4110150	Part Time	\$ 122,400	Increase to support Downtown Elkhart beautification efforts
4130100	Employer's Social Security	\$ 5,800	Increase due to wage actuals
4130300	Employer's PERF	\$ (4,100)	Decrease due to wage actuals
4130500	Employer's Group & Life Ins	\$ 45,200	Costs associated with employee plan selection
		\$ 140,900	
Supplies			
4220150	Operating Supplies	\$ 7,050	Increased cost of supplies
4230110	Building Materials	\$ 15,000	Increase for lighting update at City Hall
4230300	Small Tools & Minor Equipment	\$ (26,725)	Decrease for downtown planters purchase in 2025
		\$ (4,675)	
Other Services & Charges			
4310400	Professional Services	\$ (62,000)	No current needs
4360100	Repairs & Maintenance	\$ 20,000	Increased HVAC needs
4360400	Maintenance Contract	\$ (212,000)	Decrease due to end of HVAC maintenance contract
4360500	Repairs & Maintenance - Other	\$ (60,599)	Decrease to reflect actual needs
4390900	Other Services & Charges	\$ 10,400	Increase in landfill charges
4390910	Education	\$ (15,000)	Decrease from prior year training
4390912	Contract Services	\$ (33,000)	Decrease for Lucity implementation being completed
		\$ (352,199)	
SECTION 2: Capital Equipment > \$5,000			
4440200	Motor Equipment	\$ 278,000	Dump Truck (#548), (2) Trucks with Plows (#508 and #588), Chipper truck (#564), Dump Truck (#586), Truck with Lift Gate (#579), replace Bobcat #508 + broom and bucket, (2) Z-turn mowers (#53455 and #53454)
4440500	Other Equipment	\$ 40,500	Replace Boom Mower (#512), New ride-on leaf blower, 20' ramp gate trailer for tables/chairs, and a new stand up mower
		\$ 318,500	

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 303 - Buildings & Grounds Maint								
ExpCategory: 41 - Personnel Services								
1101-5-303-4110130	Full Time	2,243,044.25	2,280,116.00	1,179,190.02	2,489,700.00	2,461,300.00	-28,400.00	-1.14%
1101-5-303-4110140	Temporary	36,999.75	69,570.28	26,122.14	140,500.00	140,500.00	0.00	0.00%
1101-5-303-4110150	Part Time	61,587.10	91,429.75	39,866.76	205,200.00	327,600.00	122,400.00	59.65%
1101-5-303-4110160	Overtime	64,863.48	87,248.99	37,737.52	91,000.00	91,000.00	0.00	0.00%
1101-5-303-4110170	Longevity	14,180.00	12,680.00	5,322.50	13,300.00	13,300.00	0.00	0.00%
1101-5-303-4130100	Employer's Social Security	143,168.32	151,103.72	77,545.93	182,700.00	188,500.00	5,800.00	3.17%
1101-5-303-4130200	Employer's Medicare	33,483.34	35,338.52	18,135.83	42,800.00	44,100.00	1,300.00	3.04%
1101-5-303-4130300	Employer's Perf	323,301.16	330,848.55	170,742.38	363,000.00	358,900.00	-4,100.00	-1.13%
1101-5-303-4130500	Employer's Group & Life Ins	437,036.53	411,581.56	196,483.90	579,000.00	624,200.00	45,200.00	7.81%
1101-5-303-4130700	Clothing Allowance	5,159.97	4,800.00	4,800.00	6,000.00	6,000.00	0.00	0.00%
1101-5-303-4131200	Sick Incentive	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 41 - Personnel Services:		3,362,823.90	3,474,717.37	1,755,946.98	4,113,200.00	4,255,400.00	142,200.00	3.46%
ExpCategory: 42 - Supplies								
1101-5-303-4210200	Stationary & Printing	186.68	494.09	347.79	650.00	650.00	0.00	0.00%
1101-5-303-4210500	Office Supplies	805.35	680.29	567.23	1,300.00	1,300.00	0.00	0.00%
1101-5-303-4220120	Safety Supplies	6,757.20	2,840.47	3,682.96	7,200.00	7,200.00	0.00	0.00%
1101-5-303-4220150	Operating Supplies	55,028.77	56,735.42	36,875.13	70,500.00	77,550.00	7,050.00	10.00%
1101-5-303-4220160	Event Operating Supplies	2,999.41	1,512.99	0.00	3,000.00	3,000.00	0.00	0.00%
1101-5-303-4220170	Paint	16,747.05	12,633.95	3,154.43	18,620.00	18,620.00	0.00	0.00%
1101-5-303-4220210	Gasoline	122,153.05	118,367.30	42,688.48	153,000.00	153,000.00	0.00	0.00%
1101-5-303-4220310	Household, Laundry, Cleaning	37,573.47	22,324.34	8,232.49	26,932.00	26,932.00	0.00	0.00%
1101-5-303-4220311	Clothing & Outerwear	18,195.52	7,640.21	7,140.95	16,000.00	16,000.00	0.00	0.00%
1101-5-303-4220320	Medical, Surgical	966.15	858.80	847.40	2,300.00	3,300.00	1,000.00	43.48%
1101-5-303-4230110	Building Materials	95,335.32	86,363.73	14,768.07	100,542.00	115,542.00	15,000.00	14.92%
1101-5-303-4230125	Street & Alley Materials	12,800.00	11,229.15	2,272.86	16,800.00	16,800.00	0.00	0.00%
1101-5-303-4230141	Landscaping	15,649.03	30,300.67	32,867.15	49,578.00	49,578.00	0.00	0.00%
1101-5-303-4230143	Chemicals	9,146.56	11,454.09	7,508.80	11,850.00	14,350.00	2,500.00	21.10%
1101-5-303-4230200	Repair Parts	2,711.23	3,618.63	1,550.45	5,000.00	5,000.00	0.00	0.00%
1101-5-303-4230300	Small Tools & Minor Equipmen	16,605.98	28,574.03	17,323.51	50,725.00	24,000.00	-26,725.00	-52.69%
Total ExpCategory: 42 - Supplies:		413,660.77	395,628.16	179,827.70	533,997.00	532,822.00	-1,175.00	-0.22%
ExpCategory: 43 - Other Services & Charges								
1101-5-303-4310400	Professional Services	0.00	0.00	0.00	62,000.00	0.00	-62,000.00	-100.00%
1101-5-303-4320300	Travel	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
1101-5-303-4320400	Telephone & Communication	12,550.64	17,890.36	7,375.45	20,050.00	20,050.00	0.00	0.00%
1101-5-303-4350100	Electricity	11,141.82	14,926.73	9,111.03	25,300.00	25,300.00	0.00	0.00%
1101-5-303-4350200	Natural Gas	11,244.51	8,841.80	8,295.50	22,900.00	22,900.00	0.00	0.00%
1101-5-303-4350400	Water & Sewer	1,694.67	1,741.23	1,024.54	2,310.00	2,310.00	0.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
1101-5-303-4360100	Repairs & Maint	63,055.31	92,311.28	18,336.32	100,930.00	120,930.00	20,000.00	19.82%
1101-5-303-4360200	Equipment Repair	1,136.94	904.37	429.00	7,000.00	7,000.00	0.00	0.00%
1101-5-303-4360400	Maintenance Contract	6,368.08	48,694.37	202,948.31	260,719.00	48,719.00	-212,000.00	-81.31%
1101-5-303-4360500	Repairs & Maintenance - Other	300,749.20	291,834.68	85,399.71	293,299.00	232,700.00	-60,599.00	-20.66%
1101-5-303-4370200	Equipment Leases	112.41	0.00	441.04	1,760.00	1,760.00	0.00	0.00%
1101-5-303-4390300	Subscriptions	0.00	207.00	0.00	207.00	207.00	0.00	0.00%
1101-5-303-4390800	Organiz Membership & Dues	571.00	571.00	396.00	571.00	571.00	0.00	0.00%
1101-5-303-4390900	Other Services & Charges	73,105.59	55,487.11	9,331.62	60,090.00	70,490.00	10,400.00	17.31%
1101-5-303-4390910	Education	8,575.85	6,545.00	285.00	31,000.00	16,000.00	-15,000.00	-48.39%
1101-5-303-4390912	Contract Services	0.00	214,843.91	8,316.19	163,312.00	130,312.00	-33,000.00	-20.21%
1101-5-303-4390920	Const St/alley By Contract	24,136.20	7,323.00	0.00	23,000.00	23,000.00	0.00	0.00%
1101-5-303-4391100	Minor Misc Small Capital	828.99	1,007.82	5,302.09	5,000.00	5,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		515,271.21	763,129.66	356,991.80	1,084,448.00	732,249.00	-352,199.00	-32.48%
ExpCategory: 44 - Capital Outlay								
1101-5-303-4420400	Building & Structures	0.00	52,485.00	0.00	0.00	0.00	0.00	0.00%
1101-5-303-4440200	Motor Equipment	825,642.62	562,560.40	232,444.47	412,000.00	690,000.00	278,000.00	67.48%
1101-5-303-4440500	Other Equipment	0.00	101,276.98	72,351.98	96,000.00	136,500.00	40,500.00	42.19%
Total ExpCategory: 44 - Capital Outlay:		825,642.62	716,322.38	304,796.45	508,000.00	826,500.00	318,500.00	62.70%
Total Department: 303 - Buildings & Grounds Maint:		5,117,398.50	5,349,797.57	2,597,562.93	6,239,645.00	6,346,971.00	107,326.00	1.72%
Total Expense:		72,002,439.80	75,823,206.41	33,562,991.29	73,851,783.00	69,355,266.00	-4,496,517.00	-6.09%
Total Fund: 1101 - GENERAL:		72,002,439.80	75,823,206.41	33,562,991.29	73,851,783.00	69,355,266.00	-4,496,517.00	-6.09%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2201-310: Street Department (MVH)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 63,800	Increase to reflect actual salaries
4110160	Overtime	\$ 23,800	Increase to reflect anticipated need
4110165	Double Overtime	\$ (4,000)	Reduction for anticipated need
4130100	Employer's Social Security	\$ 5,200	Increase for salary actuals
4130300	Employer's PERF	\$ 9,200	Increase for salary actuals
4130500	Employer's Group & Life Ins	\$ 55,000	Increase to reflect employee plan selection
		\$ 153,000	
<u>Supplies</u>			
4220210	Gasoline	\$ (95,000)	Reduction based on past spending
4230111	Paving Materials	\$ 245,000	Increase in supply cost
4230144	Traffic Supplies	\$ 45,000	Increase in supply cost
		\$ 195,000	
<u>Other Services & Charges</u>			
4320400	Telephone & Communication	\$ 3,500	Increase in data cost for asset management
4360310	Repair & Maintenance of Streets	\$ (200,000)	Decrease due to anticipated needs
4370200	Equipment Leases	\$ 3,500	Increase due to anticipated needs
4390926	Landfill Charges	\$ (75,000)	Reduction based on past spending
		\$ (268,000)	
SECTION 2: Capital Equipment > \$5,000			
4440200	Motor Equipment	\$ 620,000	(2) Pick-up truck w/snow plow (#140 and #143) \$700k, (2) Pick-up trucks w/flat bed (#396 and #397) \$200k, (2) Pick-up truck w/dump bed (#318 and #394) \$240k, (2) Dump truck/snow plow (#358 and #359) \$140k
4440400	Street Machinery	\$ (520,000)	Decrease in need
4440500	Other Equipment	\$ (379,700)	Decrease in need
		\$ (279,700)	

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 2201 - MVH								
Expense								
Department: 310 - MVH - Street Department								
ExpCategory: 41 - Personnel Services								
2201-5-310-4110130	Full Time	2,914,726.26	3,078,558.74	1,642,277.10	3,123,100.00	3,186,900.00	63,800.00	2.04%
2201-5-310-4110140	Temporary	108,705.96	114,303.50	65,786.50	106,000.00	106,000.00	0.00	0.00%
2201-5-310-4110150	Part Time	62,520.99	38,298.46	15,474.85	61,200.00	61,200.00	0.00	0.00%
2201-5-310-4110160	Overtime	171,555.26	223,477.53	159,637.09	150,000.00	173,800.00	23,800.00	15.87%
2201-5-310-4110165	Double Overtime	0.00	0.00	0.00	50,000.00	46,000.00	-4,000.00	-8.00%
2201-5-310-4110170	Longevity	22,910.00	23,762.50	12,285.00	22,800.00	22,800.00	0.00	0.00%
2201-5-310-4130100	Employer's Social Security	194,661.20	207,455.45	114,039.98	218,200.00	223,400.00	5,200.00	2.38%
2201-5-310-4130200	Employer's Medicare	45,525.93	48,517.25	26,670.74	51,100.00	52,300.00	1,200.00	2.35%
2201-5-310-4130300	Employer's PERF	433,616.96	446,902.89	240,359.97	456,200.00	465,400.00	9,200.00	2.02%
2201-5-310-4130500	Employer's Group & Life Ins	531,986.78	525,785.27	262,453.60	659,000.00	714,000.00	55,000.00	8.35%
2201-5-310-4130700	Clothing Allowance	5,550.00	6,000.00	6,000.00	6,300.00	6,300.00	0.00	0.00%
Total ExpCategory: 41 - Personnel Services:		4,491,759.34	4,713,061.59	2,544,984.83	4,903,900.00	5,058,100.00	154,200.00	3.14%
ExpCategory: 42 - Supplies								
2201-5-310-4210500	Office Supplies	4,194.14	4,269.12	2,240.51	4,400.00	4,400.00	0.00	0.00%
2201-5-310-4220210	Gasoline	263,953.53	253,777.42	118,637.43	495,000.00	400,000.00	-95,000.00	-19.19%
2201-5-310-4220310	Household, Laundry, Clean	49,677.45	12,495.19	1,383.36	30,800.00	30,800.00	0.00	0.00%
2201-5-310-4220311	Clothing & Outerwear	5,271.38	20,637.64	10,659.50	16,000.00	16,000.00	0.00	0.00%
2201-5-310-4220320	Medical, Surgical	2,134.20	2,433.13	367.58	5,100.00	5,100.00	0.00	0.00%
2201-5-310-4230110	Building Materials	77,511.61	61,673.17	2,985.38	70,000.00	70,000.00	0.00	0.00%
2201-5-310-4230111	Paving Materials	12,984.95	449,971.74	0.00	1,980,000.00	2,225,000.00	245,000.00	12.37%
2201-5-310-4230127	Road Salt	367,109.43	265,586.07	346,097.42	415,000.00	415,000.00	0.00	0.00%
2201-5-310-4230141	Landscaping	1,500.00	11,112.40	2,464.01	11,000.00	11,000.00	0.00	0.00%
2201-5-310-4230142	Supplies	193,342.99	46,301.88	18,213.35	52,000.00	52,000.00	0.00	0.00%
2201-5-310-4230143	Chemicals	600.00	0.00	0.00	600.00	600.00	0.00	0.00%
2201-5-310-4230144	Traffic Supplies	360,348.45	489,409.83	171,569.55	435,000.00	480,000.00	45,000.00	10.34%
2201-5-310-4230200	Repair Parts	19,465.49	12,588.24	8,115.84	25,000.00	25,000.00	0.00	0.00%
2201-5-310-4230300	Small Tools & Minor Equipmen	17,891.05	19,912.44	15,387.23	24,000.00	24,000.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		1,375,984.67	1,650,168.27	698,121.16	3,563,900.00	3,758,900.00	195,000.00	5.47%
ExpCategory: 43 - Other Services & Charges								
2201-5-310-4320300	Travel	0.00	1,074.56	4,405.03	12,000.00	12,000.00	0.00	0.00%
2201-5-310-4320400	Telephone & Communication	20,930.32	22,475.27	10,462.81	25,000.00	28,500.00	3,500.00	14.00%
2201-5-310-4340200	Liability Insurance	99,935.00	99,935.00	54,975.00	109,950.00	109,950.00	0.00	0.00%
2201-5-310-4350100	Electricity	21,524.57	21,577.09	13,050.65	26,000.00	26,000.00	0.00	0.00%
2201-5-310-4350200	Natural Gas	24,559.01	18,278.37	17,289.83	37,000.00	37,000.00	0.00	0.00%
2201-5-310-4350400	Water & Sewer	4,287.55	5,139.14	2,726.23	6,770.00	6,770.00	0.00	0.00%

Budget Comparison Report

		2023	2024	2025	2025	2026	Increase /	
Account Number		Total Activity	Total Activity	YTD Activity Through Jun	Approved Budget	Proposed Budget	Decrease	%
2201-5-310-4360200	Equipment Repair	33,004.19	26,822.90	3,970.33	40,000.00	40,000.00	0.00	0.00%
2201-5-310-4360310	Repair and Maintenance of Str	0.00	0.00	52,000.00	475,000.00	275,000.00	-200,000.00	-42.11%
2201-5-310-4360400	Maintenance Contract	23,918.74	5,805.71	1,827.08	24,352.00	24,352.00	0.00	0.00%
2201-5-310-4360700	Contract Repair	462,527.66	3,289.85	1,782.91	3,430.00	3,430.00	0.00	0.00%
2201-5-310-4370200	Equipment Leases	8,500.00	12,500.00	4,196.70	16,000.00	19,500.00	3,500.00	21.88%
2201-5-310-4390900	Other Services & Charges	46,487.39	18,883.31	16,072.49	20,000.00	20,000.00	0.00	0.00%
2201-5-310-4390910	Education	18,015.00	18,820.00	5,930.00	38,500.00	38,500.00	0.00	0.00%
2201-5-310-4390912	Contract Services	0.00	196,350.20	48,900.99	80,000.00	80,000.00	0.00	0.00%
2201-5-310-4390926	Landfill Charges	80,883.37	80,117.47	12,115.78	175,000.00	100,000.00	-75,000.00	-42.86%
Total ExpCategory: 43 - Other Services & Charges:		844,572.80	531,068.87	249,705.83	1,089,002.00	821,002.00	-268,000.00	-24.61%
ExpCategory: 44 - Capital Outlay								
2201-5-310-4420400	Buildings & Structures	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2201-5-310-4440200	Motor Equipment	1,104,094.55	1,585,998.29	650,050.00	660,000.00	1,280,000.00	620,000.00	93.94%
2201-5-310-4440400	Street Machinery	0.00	577,670.35	451,299.00	920,000.00	400,000.00	-520,000.00	-56.52%
2201-5-310-4440500	Other Equipment	0.00	0.00	395,043.08	379,700.00	0.00	-379,700.00	-100.00%
Total ExpCategory: 44 - Capital Outlay:		1,104,094.55	2,163,668.64	1,496,392.08	1,959,700.00	1,680,000.00	-279,700.00	-14.27%
ExpCategory: 45 - Other Financing Uses								
2201-5-310-4520000	To Other Funds	0.00	0.00	1,327,621.32	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		0.00	0.00	1,327,621.32	0.00	0.00	0.00	0.00%
Total Department: 310 - MVH - Street Department:		7,816,411.36	9,057,967.37	6,316,825.22	11,516,502.00	11,318,002.00	-198,500.00	-1.72%
Total Expense:		7,816,411.36	9,057,967.37	6,316,825.22	11,516,502.00	11,318,002.00	-198,500.00	-1.72%
Total Fund: 2201 - MVH:		7,816,411.36	9,057,967.37	6,316,825.22	11,516,502.00	11,318,002.00	-198,500.00	-1.72%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2202-305: Street Department (LRS)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Supplies			
4230111	Paving Materials	\$ 100,000	Increase from MVH paving
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 2202 - LOCAL ROAD & STREET							
Expense							
Department: 305 - Local Road & Street							
ExpCategory: 42 - Supplies							
2202-5-305-4230111 Paving Materials	1,500,000.00	998,884.99	827,293.15	1,000,000.00	1,100,000.00	100,000.00	10.00%
Total ExpCategory: 42 - Supplies:	1,500,000.00	998,884.99	827,293.15	1,000,000.00	1,100,000.00	100,000.00	10.00%
Total Department: 305 - Local Road & Street:	1,500,000.00	998,884.99	827,293.15	1,000,000.00	1,100,000.00	100,000.00	10.00%
Total Expense:	1,500,000.00	998,884.99	827,293.15	1,000,000.00	1,100,000.00	100,000.00	10.00%
Total Fund: 2202 - LOCAL ROAD & STREET:	1,500,000.00	998,884.99	827,293.15	1,000,000.00	1,100,000.00	100,000.00	10.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2204-501: Parks & Recreation

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ 11,276	Increase to reflect actual salaries
4130500	Employer's Group & Life Ins	\$ (40,100)	Decrease to reflect employee plan selection
		\$ (28,824)	
Supplies			
4210500	Office Supplies	\$ (4,500)	Decrease Due to Reflect Anticipated Needs
4220150	Operating Supplies	\$ (5,000)	Decrease Due to Reflect Anticipated Needs
4230143	Chemicals	\$ 5,000	Increase Due to Increase in Pricing
4230300	Small Tools & Minor Equipment		Decrease Due to Dumpster Covers and 2 Pavilion Furniture Completed. Continuation of replacement for picnic tables, trash cans, & benches.
		\$ (100,000)	
		\$ (104,500)	
Other Services & Charges			
4310400	Professional Services	\$ (70,000)	Ideal Beach Consulting (75k), General Consulting (25k)
4350200	Natural Gas	\$ (10,000)	Decrease to reflect anticipated needs
4390900	Other Services & Charges	\$ (10,000)	Decrease Due to Reflect Anticipated Needs
		\$ (90,000)	
Other Financing Uses			
452000	To Other Funds	\$ 65,000	\$340k to NYC RR Museum, \$500k to Environmental Center
SECTION 2: Capital Equipment > \$5,000			
4410000	Land & Land Improvements	\$ (200,000)	No Anticipated Needs
4420400	Buildings & Structures	\$ 385,000	\$350k Bathrooms at Lundquist, \$250k Ullery Park Improvements
4440200	Motor Equipment	\$ 35,000	SUV for Concessions
4440500	Other Equipment	\$ (40,000)	No Anticipated Needs
		\$ 180,000	

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 2204 - PARK & RECREATION								
Expense								
Department: 501 - Parks & Recreation								
ExpCategory: 41 - Personnel Services								
2204-5-501-4110130	Full Time	508,092.97	589,238.35	376,165.97	837,224.00	848,500.00	11,276.00	1.35%
2204-5-501-4110140	Temporary	420,728.12	641,143.13	125,216.06	667,167.00	668,000.00	833.00	0.12%
2204-5-501-4110150	Part Time	270,969.59	198,837.40	47,054.83	181,886.00	181,900.00	14.00	0.01%
2204-5-501-4110160	Overtime	3,889.43	1,879.65	823.54	0.00	0.00	0.00	0.00%
2204-5-501-4130100	Employer's Social Security	72,883.57	86,257.67	32,586.23	104,549.00	105,400.00	851.00	0.81%
2204-5-501-4130200	Employer's Medicare	17,045.64	20,173.14	7,621.34	24,451.00	24,700.00	249.00	1.02%
2204-5-501-4130300	Employer's PERF	70,051.83	83,394.78	49,897.65	121,398.00	123,100.00	1,702.00	1.40%
2204-5-501-4130500	Employer's Group & Life Ins	70,323.87	106,258.66	75,026.51	250,400.00	210,300.00	-40,100.00	-16.01%
Total ExpCategory: 41 - Personnel Services:		1,433,985.02	1,727,182.78	714,392.13	2,187,075.00	2,161,900.00	-25,175.00	-1.15%
ExpCategory: 42 - Supplies								
2204-5-501-4210500	Office Supplies	5,112.63	9,325.94	2,416.64	9,500.00	5,000.00	-4,500.00	-47.37%
2204-5-501-4220150	Operating Supplies	52,372.01	69,119.14	19,836.93	81,000.00	76,000.00	-5,000.00	-6.17%
2204-5-501-4220210	Gasoline	5,637.85	6,146.86	2,220.28	12,000.00	12,000.00	0.00	0.00%
2204-5-501-4230143	Chemicals	45,084.32	41,165.39	14,174.28	45,000.00	50,000.00	5,000.00	11.11%
2204-5-501-4230300	Small Tools & Minor Equipmen	86,079.69	228,155.00	104,526.98	250,000.00	150,000.00	-100,000.00	-40.00%
Total ExpCategory: 42 - Supplies:		194,286.50	353,912.33	143,175.11	397,500.00	293,000.00	-104,500.00	-26.29%
ExpCategory: 43 - Other Services & Charges								
2204-5-501-4310400	Professional Services	6,636.00	121,196.25	59,736.62	170,000.00	100,000.00	-70,000.00	-41.18%
2204-5-501-4320300	Travel	4,249.13	3,462.24	2,089.05	6,000.00	6,000.00	0.00	0.00%
2204-5-501-4320400	Telephone & Communication	16,749.18	23,977.48	8,534.10	30,000.00	30,000.00	0.00	0.00%
2204-5-501-4320510	Outside Transportation	5,195.08	2,478.77	0.00	7,500.00	7,500.00	0.00	0.00%
2204-5-501-4330300	Advertising	9,920.16	16,261.38	4,695.38	25,000.00	25,000.00	0.00	0.00%
2204-5-501-4340200	Liability Insurance	151,700.00	151,700.00	83,435.00	166,870.00	166,870.00	0.00	0.00%
2204-5-501-4350100	Electricity	115,959.89	106,140.04	59,526.26	131,000.00	131,000.00	0.00	0.00%
2204-5-501-4350200	Natural Gas	21,330.05	22,456.57	12,487.11	40,000.00	30,000.00	-10,000.00	-25.00%
2204-5-501-4350400	Water & Sewer	34,234.66	43,561.89	15,547.62	61,000.00	61,000.00	0.00	0.00%
2204-5-501-4360100	Repairs & Maintenance	13,078.03	190.45	1,974.50	10,000.00	10,000.00	0.00	0.00%
2204-5-501-4360500	Repairs & Maintenance - Other	49,874.40	0.00	0.00	100,000.00	100,000.00	0.00	0.00%
2204-5-501-4370200	Equipment Leases	10,610.25	9,731.16	2,741.25	8,400.00	8,400.00	0.00	0.00%
2204-5-501-4370500	Other Rental	1,620.50	0.00	1,250.00	4,000.00	4,000.00	0.00	0.00%
2204-5-501-4390200	Postage	485.87	388.38	119.07	1,650.00	1,650.00	0.00	0.00%
2204-5-501-4390800	Organiz Membership & Dues	1,991.00	1,620.00	2,068.00	3,700.00	3,700.00	0.00	0.00%
2204-5-501-4390900	Other Services & Charges	13,234.52	8,272.49	1,464.99	30,000.00	20,000.00	-10,000.00	-33.33%
2204-5-501-4390910	Education	2,274.00	5,488.07	3,646.37	11,000.00	11,000.00	0.00	0.00%
2204-5-501-4390912	Contract Services	28,581.70	9,933.15	11,265.13	9,000.00	9,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
2204-5-501-4390925	Credit Card Processing Fees	14,894.83	16,136.89	8,668.28	20,000.00	20,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		502,619.25	542,995.21	279,248.73	835,120.00	745,120.00	-90,000.00	-10.78%
ExpCategory: 44 - Capital Outlay								
2204-5-501-4410000	Land & Land Improvements	0.00	250,424.32	2,920.81	200,000.00	0.00	-200,000.00	-100.00%
2204-5-501-4420400	Building & Structures	0.00	46,862.10	157,565.55	215,000.00	600,000.00	385,000.00	179.07%
2204-5-501-4440200	Motor Equipment	0.00	109,256.59	196,893.65	0.00	35,000.00	35,000.00	0.00%
2204-5-501-4440500	Other Equipment	130,736.14	924,386.62	221,072.83	40,000.00	0.00	-40,000.00	-100.00%
Total ExpCategory: 44 - Capital Outlay:		130,736.14	1,330,929.63	578,452.84	455,000.00	635,000.00	180,000.00	39.56%
ExpCategory: 45 - Other Financing Uses								
2204-5-501-4520000	To Other Funds	725,000.00	850,000.00	387,500.00	775,000.00	840,000.00	65,000.00	8.39%
2204-5-501-4581000	Unappropriated	10,492.01	5,919.55	1,082.25	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		735,492.01	855,919.55	388,582.25	775,000.00	840,000.00	65,000.00	8.39%
Total Department: 501 - Parks & Recreation:		2,997,118.92	4,810,939.50	2,103,851.06	4,649,695.00	4,675,020.00	25,325.00	0.54%
Total Expense:		2,997,118.92	4,810,939.50	2,103,851.06	4,649,695.00	4,675,020.00	25,325.00	0.54%
Total Fund: 2204 - PARK & RECREATION:		2,997,118.92	4,810,939.50	2,103,851.06	4,649,695.00	4,675,020.00	25,325.00	0.54%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2205-404: Cemetery

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ (7,400)	Decrease to reflect salary actuals
4130500	Employer's Group & Life Ins	\$ 22,600	Increase to reflect employee plan selection
		\$ 15,200	
SECTION 2: Capital Equipment > \$5,000			
4440200	Motor Equipment	\$ 150,000	Back hoe & 2 mowers
4440500	Other Equipment	\$ (6,000)	No Anticipated Needs
		\$ 144,000	

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 2205 - CEMETERY								
Expense								
Department: 404 - Cemetery								
ExpCategory: 41 - Personnel Services								
2205-5-404-4110130	Full Time	483,968.48	519,307.16	260,695.04	527,800.00	520,400.00	-7,400.00	-1.40%
2205-5-404-4110140	Temporary	0.00	44,871.50	17,110.50	15,300.00	15,300.00	0.00	0.00%
2205-5-404-4110150	Part Time	82,189.85	38,593.11	15,518.26	98,400.00	98,400.00	0.00	0.00%
2205-5-404-4110160	Overtime	25,597.17	19,997.51	8,813.79	29,100.00	29,100.00	0.00	0.00%
2205-5-404-4110170	Longevity	3,450.00	3,540.00	1,860.00	3,600.00	3,600.00	0.00	0.00%
2205-5-404-4130100	Employer's Social Security	36,058.74	38,132.93	18,551.71	41,900.00	41,400.00	-500.00	-1.19%
2205-5-404-4130200	Employer's Medicare	8,432.66	8,918.54	4,338.77	9,800.00	9,700.00	-100.00	-1.02%
2205-5-404-4130300	Employer's Perf	69,336.63	70,028.55	35,048.53	77,100.00	76,000.00	-1,100.00	-1.43%
2205-5-404-4130500	Employer's Group & Life Ins	66,318.62	57,756.76	24,448.46	72,200.00	94,800.00	22,600.00	31.30%
2205-5-404-4130700	Clothing Allowance	2,010.57	2,825.83	1,050.00	1,050.00	1,050.00	0.00	0.00%
2205-5-404-4131200	Sick Incentive	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 41 - Personnel Services:		777,362.72	803,971.89	387,435.06	876,250.00	889,750.00	13,500.00	1.54%
ExpCategory: 42 - Supplies								
2205-5-404-4210200	Stationary & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2205-5-404-4210500	Office Supplies	2,000.96	995.68	312.91	2,000.00	2,000.00	0.00	0.00%
2205-5-404-4220120	Safety Supplies	377.58	180.66	115.58	750.00	750.00	0.00	0.00%
2205-5-404-4220150	Operating Supplies	3,126.03	3,971.20	896.81	5,000.00	5,000.00	0.00	0.00%
2205-5-404-4220210	Gasoline	15,075.52	14,887.54	6,271.10	21,500.00	21,500.00	0.00	0.00%
2205-5-404-4220310	Household, Laundry, Clean	4,742.04	1,116.69	119.89	3,000.00	2,000.00	-1,000.00	-33.33%
2205-5-404-4220311	Clothing & Outerwear	1,586.54	0.00	1,182.07	3,200.00	2,000.00	-1,200.00	-37.50%
2205-5-404-4230123	Concrete	742.59	969.81	0.00	1,700.00	1,700.00	0.00	0.00%
2205-5-404-4230141	Landscaping	2,684.69	1,785.90	829.95	3,000.00	3,000.00	0.00	0.00%
2205-5-404-4230200	Repair Parts	244.33	795.19	0.00	1,000.00	1,000.00	0.00	0.00%
2205-5-404-4230300	Small Tools & Minor Equipmen	2,312.13	2,674.55	1,648.26	2,500.00	2,500.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		32,892.41	27,377.22	11,376.57	43,650.00	41,450.00	-2,200.00	-5.04%
ExpCategory: 43 - Other Services & Charges								
2205-5-404-4310400	Professional Services	4,839.60	29,625.03	0.00	75,000.00	75,000.00	0.00	0.00%
2205-5-404-4320400	Telephone & Communication	1,336.99	1,335.17	639.78	1,900.00	1,900.00	0.00	0.00%
2205-5-404-4340200	Liability Insurance	14,000.00	14,000.00	7,700.00	15,400.00	15,400.00	0.00	0.00%
2205-5-404-4350100	Electricity	4,252.82	3,197.09	2,133.20	4,500.00	5,000.00	500.00	11.11%
2205-5-404-4350200	Natural Gas	2,468.75	1,903.84	1,685.89	4,000.00	4,000.00	0.00	0.00%
2205-5-404-4350400	Water & Sewer	4,364.87	3,787.71	1,103.76	4,500.00	4,500.00	0.00	0.00%
2205-5-404-4360100	Repairs & Maint - Bldg	7,420.79	113.00	2,600.00	3,000.00	3,000.00	0.00	0.00%
2205-5-404-4360200	Equipment Repair	646.50	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
2205-5-404-4360500	Repairs & Maintenance	129.00	912.44	0.00	3,000.00	4,000.00	1,000.00	33.33%

Budget Comparison Report

Account Number		2023	2024	2025	2025	2026	Increase /	
		Total Activity	Total Activity	YTD Activity Through Jun	Approved Budget	Proposed Budget	Decrease	%
2205-5-404-4390300	Subscriptions	100.00	0.00	0.00	350.00	0.00	-350.00	-100.00%
2205-5-404-4390900	Other Services & Charges	471.00	1,258.75	495.00	1,700.00	1,700.00	0.00	0.00%
2205-5-404-4390912	Contract Services	4,325.75	4,982.84	2,846.15	5,900.00	5,900.00	0.00	0.00%
2205-5-404-4390925	Credit Card Processing Fees	528.33	397.69	214.94	1,500.00	1,500.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		44,884.40	61,513.56	19,418.72	121,750.00	122,900.00	1,150.00	0.94%
ExpCategory: 44 - Capital Outlay								
2205-5-404-4440200	Motor Equipment	0.00	172,924.90	0.00	0.00	150,000.00	150,000.00	0.00%
2205-5-404-4440500	Other Equipment	0.00	0.00	0.00	6,000.00	0.00	-6,000.00	-100.00%
Total ExpCategory: 44 - Capital Outlay:		0.00	172,924.90	0.00	6,000.00	150,000.00	144,000.00	2,400.00%
Total Department: 404 - Cemetery:		855,139.53	1,065,787.57	418,230.35	1,047,650.00	1,204,100.00	156,450.00	14.93%
Total Expense:		855,139.53	1,065,787.57	418,230.35	1,047,650.00	1,204,100.00	156,450.00	14.93%
Total Fund: 2205 - CEMETERY:		855,139.53	1,065,787.57	418,230.35	1,047,650.00	1,204,100.00	156,450.00	14.93%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2206-201: Aviation

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 11,600	Increase to reflect salary actuals
4110150	Part Time	\$ 19,000	Increase for additional part time staff
4130500	Employer's Group & Life Ins	\$ 26,500	Increase to reflect employee plan selection
		\$ 57,100	
<u>Supplies</u>			
4220210	Gasoline	\$ (5,000)	Decrease for past spending
4230110	Building Materials	\$ (15,000)	Decrease for need
		\$ (20,000)	
<u>Other Services & Charges</u>			
	Travel	\$ (5,000)	Decrease for past spending
	Electricity	\$ (5,000)	Transfer to Repairs & Maintenance
	Natural Gas	\$ (10,000)	Transfer to Repairs & Maintenance
	Repairs & Maintenance - Bldg	\$ 15,000	Transfer from Gas and Electric
	Maintenance Contract	\$ 5,944	Transferred from Contract Services
	Equipment Leases	\$ (14,922)	Reduction to reflect necessary amount related to snow broom
	Education	\$ (5,000)	Reduction for past spending
	Contract Services	\$ (5,944)	Transfer to Maintenance Contract
		\$ (24,922)	
SECTION 2: Capital Equipment > \$5,000			
4430000	Infrastructure	\$ 80,000	Crack Sealing Asphalt
4430500	Buildings & Structures	\$ 100,000	6 units of garage doors, tracks & operators for south side maintenance building
4440200	Motor Equipment	\$ 45,000	UTV for maintenance department to replace Truck 12
		\$ 225,000	

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 2206 - AVIATION								
Expense								
Department: 201 - Aviation								
ExpCategory: 41 - Personnel Services								
2206-5-201-4110130	Full Time	646,803.45	654,684.47	355,831.23	709,400.00	721,000.00	11,600.00	1.64%
2206-5-201-4110140	Temporary/seasonal	0.00	0.00	0.00	3,600.00	3,600.00	0.00	0.00%
2206-5-201-4110150	Part Time	49,600.68	44,998.08	27,151.61	56,200.00	75,200.00	19,000.00	33.81%
2206-5-201-4110160	Overtime	7,254.28	5,429.50	1,180.88	15,000.00	13,200.00	-1,800.00	-12.00%
2206-5-201-4110170	Longevity	135.00	427.50	345.00	400.00	400.00	0.00	0.00%
2206-5-201-4130100	Employer's Social Security	41,902.13	42,101.33	23,049.34	48,500.00	50,500.00	2,000.00	4.12%
2206-5-201-4130200	Employer's Medicare	9,799.81	9,846.45	5,390.61	11,400.00	11,800.00	400.00	3.51%
2206-5-201-4130300	Employer's Perf	86,049.46	84,623.98	44,520.91	103,000.00	104,600.00	1,600.00	1.55%
2206-5-201-4130500	Employer's Group & Life Ins	90,364.05	91,498.57	47,148.00	111,200.00	137,700.00	26,500.00	23.83%
Total ExpCategory: 41 - Personnel Services:		931,908.86	933,609.88	504,617.58	1,058,700.00	1,118,000.00	59,300.00	5.60%
ExpCategory: 42 - Supplies								
2206-5-201-4210500	Office Supplies	2,268.77	3,415.78	827.06	1,500.00	1,500.00	0.00	0.00%
2206-5-201-4220150	Operating Supplies	11,137.86	8,700.85	5,427.94	10,700.00	10,530.00	-170.00	-1.59%
2206-5-201-4220170	Paint	1,052.00	0.00	1,179.35	2,250.00	2,250.00	0.00	0.00%
2206-5-201-4220210	Gasoline	27,564.22	22,523.01	11,092.98	47,520.00	42,520.00	-5,000.00	-10.52%
2206-5-201-4220250	Other Garage & Motor Supp	785.94	86.87	258.08	1,300.00	1,300.00	0.00	0.00%
2206-5-201-4220310	Household, Laundry, & Cleanin	5,101.31	2,021.18	574.70	2,500.00	2,500.00	0.00	0.00%
2206-5-201-4220311	Clothing & Outerwear	0.00	796.71	792.48	2,200.00	2,200.00	0.00	0.00%
2206-5-201-4220320	Medical, Surgical	1,259.12	1,701.29	2,027.57	2,700.00	2,700.00	0.00	0.00%
2206-5-201-4230110	Building Materials	6,328.82	13,361.93	2,607.83	34,500.00	19,500.00	-15,000.00	-43.48%
2206-5-201-4230124	Asphalt, Tar	10,981.73	15,046.79	789.90	17,700.00	17,700.00	0.00	0.00%
2206-5-201-4230200	Repair Parts	15.96	481.04	1,288.26	3,000.00	3,000.00	0.00	0.00%
2206-5-201-4230300	Small Tools & Minor Equipmen	2,379.17	4,279.73	2,017.69	4,800.00	4,800.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		68,874.90	72,415.18	28,883.84	130,670.00	110,500.00	-20,170.00	-15.44%
ExpCategory: 43 - Other Services & Charges								
2206-5-201-4310200	Engineering	1,230.00	550.00	2,885.00	4,000.00	4,000.00	0.00	0.00%
2206-5-201-4310400	Professional Services	65.00	981.35	3,776.50	6,000.00	6,000.00	0.00	0.00%
2206-5-201-4320300	Travel	3,243.96	2,161.88	4,687.39	11,500.00	6,500.00	-5,000.00	-43.48%
2206-5-201-4320400	Telephone & Communication	8,120.07	7,981.98	4,058.19	8,530.00	8,530.00	0.00	0.00%
2206-5-201-4340200	Liability Insurance	26,933.00	28,280.00	28,846.00	53,000.00	53,000.00	0.00	0.00%
2206-5-201-4350100	Electricity	39,289.74	38,478.62	24,692.24	53,240.00	48,240.00	-5,000.00	-9.39%
2206-5-201-4350200	Natural Gas	13,636.36	9,407.91	8,039.13	28,500.00	18,500.00	-10,000.00	-35.09%
2206-5-201-4350400	Water & Sewer	1,445.17	1,546.50	950.77	3,548.00	3,548.00	0.00	0.00%
2206-5-201-4360100	Repairs & Maint - Bldg	49,298.78	38,437.57	46,385.12	35,000.00	50,000.00	15,000.00	42.86%
2206-5-201-4360200	Repairs To Equipment	4,363.18	2,534.59	0.00	3,160.00	3,160.00	0.00	0.00%

Budget Comparison Report

Account Number		2023	2024	2025	2025	2026	Increase /	
		Total Activity	Total Activity	YTD Activity Through Jun	Approved Budget	Proposed Budget	Decrease	%
2206-5-201-4360400	Maintenance Contract	5,493.46	5,660.40	3,464.76	8,570.00	14,514.00	5,944.00	69.36%
2206-5-201-4370200	Equipment Leases	163.48	483,097.30	38,974.74	94,922.00	80,000.00	-14,922.00	-15.72%
2206-5-201-4390200	Postage	285.24	304.52	4.50	5,692.00	5,692.00	0.00	0.00%
2206-5-201-4390300	Subscriptions	2,147.00	1,337.00	1,087.00	1,945.00	1,945.00	0.00	0.00%
2206-5-201-4390900	Other Services & Charges	3,738.12	2,657.50	961.00	4,400.00	4,400.00	0.00	0.00%
2206-5-201-4390910	Education	3,850.00	1,629.37	1,865.00	10,350.00	5,350.00	-5,000.00	-48.31%
2206-5-201-4390912	Contract Services	0.00	810.00	810.00	5,944.00	0.00	-5,944.00	-100.00%
Total ExpCategory: 43 - Other Services & Charges:		163,302.56	625,856.49	171,487.34	338,301.00	313,379.00	-24,922.00	-7.37%
ExpCategory: 44 - Capital Outlay								
2206-5-201-4430000	Infrastructure	0.00	0.00	0.00	0.00	80,000.00	80,000.00	0.00%
2206-5-201-4430500	Buildings	0.00	53,506.44	0.00	0.00	100,000.00	100,000.00	0.00%
2206-5-201-4440100	Furniture & Fixtures	0.00	10,280.00	0.00	0.00	0.00	0.00	0.00%
2206-5-201-4440200	Motor Equipment	191,756.30	104,091.47	0.00	0.00	45,000.00	45,000.00	0.00%
2206-5-201-4440500	Other Equipment	17,375.92	21,990.00	49,422.21	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		209,132.22	189,867.91	49,422.21	0.00	225,000.00	225,000.00	0.00%
ExpCategory: 45 - Other Financing Uses								
2206-5-201-4520000	To Other Funds	34,789.57	0.00	0.00	0.00	0.00	0.00	0.00%
2206-5-201-4581000	Unappropriated	0.00	0.00	12,500.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		34,789.57	0.00	12,500.00	0.00	0.00	0.00	0.00%
Total Department: 201 - Aviation:		1,408,008.11	1,821,749.46	766,910.97	1,527,671.00	1,766,879.00	239,208.00	15.66%
Total Expense:		1,408,008.11	1,821,749.46	766,910.97	1,527,671.00	1,766,879.00	239,208.00	15.66%
Total Fund: 2206 - AVIATION:		1,408,008.11	1,821,749.46	766,910.97	1,527,671.00	1,766,879.00	239,208.00	15.66%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2214-204: Probation User Fees

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ (12,800)	Decrease to reallocate 10% to 1101-006
4110150	Part Time	\$ (12,900)	Decrease to reallocate 10% to 1101-006
4130500	Employer's Group & Life Insurance	\$ 5,100	Increase to reflect employee plan selection
		\$ (20,600)	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 204 - Probation								
ExpCategory: 41 - Personnel Services								
2214-5-204-4110130	Full Time	100,452.04	107,606.42	54,421.71	112,000.00	99,200.00	-12,800.00	-11.43%
2214-5-204-4110150	Part Time	10,284.62	8,453.93	0.00	22,200.00	9,300.00	-12,900.00	-58.11%
2214-5-204-4130100	Employer's Social Security	6,543.61	6,876.24	3,228.22	8,300.00	6,700.00	-1,600.00	-19.28%
2214-5-204-4130200	Employer's Medicare	1,530.32	1,608.09	754.90	1,900.00	1,500.00	-400.00	-21.05%
2214-5-204-4130300	Employer's Perf	14,264.50	15,280.39	7,727.85	16,200.00	14,400.00	-1,800.00	-11.11%
2214-5-204-4130500	Employer's Group & Life Ins	12,136.80	10,792.80	5,209.24	12,900.00	18,000.00	5,100.00	39.53%
Total ExpCategory: 41 - Personnel Services:		145,211.89	150,617.87	71,341.92	173,500.00	149,100.00	-24,400.00	-14.06%
Total Department: 204 - Probation:		145,211.89	150,617.87	71,341.92	173,500.00	149,100.00	-24,400.00	-14.06%
Total Expense:		145,211.89	173,764.30	71,341.92	173,500.00	149,100.00	-24,400.00	-14.06%
Total Fund: 2214 - PROBATION USERS FEE:		145,211.89	173,764.30	71,341.92	173,500.00	149,100.00	-24,400.00	-14.06%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2228-219: Law Enforcement Education

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
			No changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 2228 - LAW ENFORCEMENT EDUCATION							
Expense							
Department: 219 - Police Department							
ExpCategory: 43 - Other Services & Charges							
2228-5-219-4320300 Travel	833.03	0.00	0.00	0.00	0.00	0.00	0.00%
2228-5-219-4390910 Education	27,491.94	33,464.00	4,742.00	40,000.00	40,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:	28,324.97	33,464.00	4,742.00	40,000.00	40,000.00	0.00	0.00%
Total Department: 219 - Police Department:	28,324.97	33,464.00	4,742.00	40,000.00	40,000.00	0.00	0.00%
Total Expense:	28,324.97	33,464.00	4,742.00	40,000.00	40,000.00	0.00	0.00%
Total Fund: 2228 - LAW ENFORCEMENT EDUCATION:	28,324.97	33,464.00	4,742.00	40,000.00	40,000.00	0.00	0.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2230-914: Record Perpetuation

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
			No changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 2230 - RECORD PERPETUATION								
Expense								
Department: 914 - City Clerk								
ExpCategory: 41 - Personnel Services								
2230-5-914-4110150	Part Time	0.00	0.00	13,243.75	33,800.00	33,800.00	0.00	0.00%
2230-5-914-4130100	Employer's Social Security	0.00	0.00	821.12	2,100.00	2,100.00	0.00	0.00%
2230-5-914-4130200	Employer's Medicare	0.00	0.00	192.03	500.00	500.00	0.00	0.00%
Total ExpCategory: 41 - Personnel Services:		0.00	0.00	14,256.90	36,400.00	36,400.00	0.00	0.00%
ExpCategory: 42 - Supplies								
2230-5-914-4210500	Office Supplies	0.00	0.00	4,174.38	12,000.00	12,000.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		0.00	0.00	4,174.38	12,000.00	12,000.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
2230-5-914-4310400	Professional Services	4,950.00	4,398.50	6,120.00	10,000.00	10,000.00	0.00	0.00%
2230-5-914-4390300	Subscriptions	0.00	0.00	617.00	5,500.00	5,500.00	0.00	0.00%
2230-5-914-4390900	Other Services & Charges	9,336.00	6,000.00	0.00	6,000.00	6,000.00	0.00	0.00%
2230-5-914-4390912	Contract Services	0.00	0.00	612.35	12,000.00	12,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		14,286.00	10,398.50	7,349.35	33,500.00	33,500.00	0.00	0.00%
Total Department: 914 - City Clerk:		14,286.00	10,398.50	25,780.63	81,900.00	81,900.00	0.00	0.00%
Total Expense:		14,286.00	10,398.50	25,780.63	81,900.00	81,900.00	0.00	0.00%
Total Fund: 2230 - RECORD PERPETUATION:		14,286.00	10,398.50	25,780.63	81,900.00	81,900.00	0.00	0.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2234-405: Unsafe Building

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Other Services & Charges</u>			
4310100	Legal	\$ (5,000)	Reduction for annual trend
4330200	Legal Notice Publication	\$ (5,000)	Reduction for annual trend
		\$ (10,000)	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 2234 - UNSAFE BUILDING								
Expense								
Department: 405 - Unsafe Building								
ExpCategory: 43 - Other Services & Charges								
2234-5-405-4310100	Legal	1,485.00	1,476.00	531.00	8,000.00	3,000.00	-5,000.00	-62.50%
2234-5-405-4330200	Legal Notice Publication	961.90	1,007.14	532.51	8,000.00	3,000.00	-5,000.00	-62.50%
2234-5-405-4360400	Maintenance Contracts	5,662.00	9,850.00	2,912.00	20,000.00	20,000.00	0.00	0.00%
2234-5-405-4390900	Other Services & Charges	18,395.73	7,249.75	3,145.50	20,000.00	20,000.00	0.00	0.00%
2234-5-405-4390930	Board Ups/Demolition	519,108.77	216,543.09	8,167.92	200,000.00	200,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		545,613.40	236,125.98	15,288.93	256,000.00	246,000.00	-10,000.00	-3.91%
ExpCategory: 45 - Other Financing Uses								
2234-5-405-4581000	Unappropriated / Refunds	0.00	7,000.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		0.00	7,000.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 405 - Unsafe Building:		545,613.40	243,125.98	15,288.93	256,000.00	246,000.00	-10,000.00	-3.91%
Total Expense:		545,613.40	243,125.98	15,288.93	256,000.00	246,000.00	-10,000.00	-3.91%
Total Fund: 2234 - UNSAFE BUILDING:		545,613.40	243,125.98	15,288.93	256,000.00	246,000.00	-10,000.00	-3.91%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2235-000: Riverboat Gaming Fund

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Supplies			
4230111	Paving Materials	\$ (212,000)	Decrease for current year needs
4230120	Concrete/Sidewalk Supplies	\$ (138,000)	Decrease for current year needs
		\$ (350,000)	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 2235 - RIVERBOAT FUND								
Expense								
Department: 000 - Non Departmental								
ExpCategory: 42 - Supplies								
2235-5-000-4230111	Paving Materials	0.00	749,827.05	0.00	445,000.00	233,000.00	-212,000.00	-47.64%
2235-5-000-4230120	Concrete / Sidewalk Supplies	0.00	0.00	25,219.00	305,000.00	167,000.00	-138,000.00	-45.25%
	Total ExpCategory: 42 - Supplies:	0.00	749,827.05	25,219.00	750,000.00	400,000.00	-350,000.00	-46.67%
ExpCategory: 45 - Other Financing Uses								
2235-5-000-4520000	To Other Funds	0.00	537,477.42	425,000.00	0.00	0.00	0.00	0.00%
	Total ExpCategory: 45 - Other Financing Uses:	0.00	537,477.42	425,000.00	0.00	0.00	0.00	0.00%
	Total Department: 000 - Non Departmental:	0.00	1,287,304.47	450,219.00	750,000.00	400,000.00	-350,000.00	-46.67%
	Total Expense:	0.00	1,287,304.47	450,219.00	750,000.00	400,000.00	-350,000.00	-46.67%
	Total Fund: 2235 - RIVERBOAT FUND:	0.00	1,287,304.47	450,219.00	750,000.00	400,000.00	-350,000.00	-46.67%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2240-214: Fire Department (LOIT Public Safety)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 94,200	Increase associated with 5 additional Firefighters
4110170	Longevity	\$ 4,400	Increase to reflect actual
4130500	Employer's Group & Life Ins	\$ 19,300	Costs associated with employee plan selection
		\$ 117,900	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 2240 - LOIT PUBLIC SAFETY								
Expense								
Department: 214 - Fire Department								
ExpCategory: 41 - Personnel Services								
2240-5-214-4110130	Full Time	2,141,673.22	2,212,626.15	1,433,483.89	2,569,700.00	2,663,900.00	94,200.00	3.67%
2240-5-214-4110170	Longevity	19,077.00	28,620.06	21,192.00	41,500.00	45,900.00	4,400.00	10.60%
2240-5-214-4130100	Employer's Social Security	233.57	1,069.25	0.00	0.00	0.00	0.00	0.00%
2240-5-214-4130200	Employer's Medicare	32,732.59	34,017.38	20,354.85	45,000.00	47,100.00	2,100.00	4.67%
2240-5-214-4130300	Employer's Perf	381,406.79	408,455.28	235,336.46	465,700.00	467,400.00	1,700.00	0.37%
2240-5-214-4130500	Employer's Group & Life Ins	415,813.83	379,411.88	206,454.63	556,100.00	575,400.00	19,300.00	3.47%
Total ExpCategory: 41 - Personnel Services:		2,990,937.00	3,064,200.00	1,916,821.83	3,678,000.00	3,799,700.00	121,700.00	3.31%
Total Department: 214 - Fire Department:		2,990,937.00	3,064,200.00	1,916,821.83	3,678,000.00	3,799,700.00	121,700.00	3.31%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2240-219: Police Department (LOIT Public Safety)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ (47,360)	Decrease to reflect actual
4110170	Longevity	\$ (11,300)	Decrease to reflect actual
4130300	Employer's PERF	\$ 51,400	Increase to reflect actual
4130500	Employer's Group & Life Ins	\$ 33,440	Costs associated with employee plan selection
		\$ 26,180	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 219 - Police Department								
ExpCategory: 41 - Personnel Services								
2240-5-219-4110130	Full Time	2,059,881.56	2,227,266.30	1,118,001.67	2,218,900.00	2,171,540.00	-47,360.00	-2.13%
2240-5-219-4110170	Longevity	48,466.50	47,615.00	21,810.00	57,220.00	45,920.00	-11,300.00	-19.75%
2240-5-219-4110190	Holiday Pay	60,546.68	50,644.85	25,479.33	77,280.00	77,280.00	0.00	0.00%
2240-5-219-4130100	Employer's Social Security	3,759.33	4,999.30	2,776.92	2,500.00	2,500.00	0.00	0.00%
2240-5-219-4130200	Employer's Medicare	31,527.68	32,421.62	16,369.39	48,000.00	47,240.00	-760.00	-1.58%
2240-5-219-4130300	Employer's Perf	442,210.42	461,628.02	247,918.20	564,940.00	616,340.00	51,400.00	9.10%
2240-5-219-4130500	Employer's Group & Life Ins	317,811.83	302,416.82	153,846.85	469,440.00	502,880.00	33,440.00	7.12%
Total ExpCategory: 41 - Personnel Services:		2,964,204.00	3,126,991.91	1,586,202.36	3,438,280.00	3,463,700.00	25,420.00	0.74%
Total Department: 219 - Police Department:		2,964,204.00	3,126,991.91	1,586,202.36	3,438,280.00	3,463,700.00	25,420.00	0.74%
Total Expense:		5,955,141.00	6,191,191.91	3,503,024.19	7,116,280.00	7,263,400.00	147,120.00	2.07%
Total Fund: 2240 - LOIT PUBLIC SAFETY:		5,955,141.00	6,191,191.91	3,503,024.19	7,116,280.00	7,263,400.00	147,120.00	2.07%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2500-901: Central Garage

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ (5,200)	Decrease to reflect salary actuals
4130500	Employer's Group & Life Ins	\$ (2,900)	Decrease associated with employee plan selection
		\$ (8,100)	
<u>Supplies</u>			
4220250	Garage & Motor Supplies	\$ 24,200	Inflationary costs
4220311	Clothing & Outerwear	\$ (5,000)	Reduction due to past spending
4230300	Small Tools & Minor Equipment	\$ 5,000	Inflationary costs
		\$ 24,200	
<u>Other Services & Charges</u>			
4360100	Repairs & Maintenance - Bldg	\$ 120,000	Shop door replacement
4360200	Equipment Repair	\$ (10,000)	Decrease for need
4360400	Maintenance Contract	\$ 40,000	Increase Due to costs rising for Samsara and Fleet Software
		\$ 150,000	
SECTION 2: Capital Equipment > \$5,000			
4440200	Motor Equipment	\$ (65,000)	(1) Replace Plow Truck, unit 608 (\$70k), (1) Replace unit 646 with a used SUV for Motor Pool

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 2500 - CENTRAL GARAGE								
Expense								
Department: 901 - Central Garage								
ExpCategory: 41 - Personnel Services								
2500-5-901-4110130	Full Time	946,918.48	933,765.72	513,579.91	1,040,200.00	1,035,000.00	-5,200.00	-0.50%
2500-5-901-4110150	Part Time	20,270.25	22,506.82	11,687.93	24,000.00	24,000.00	0.00	0.00%
2500-5-901-4110160	Overtime	65,543.50	80,662.64	49,566.88	75,000.00	75,000.00	0.00	0.00%
2500-5-901-4110170	Longevity	7,050.00	7,320.00	3,705.00	7,300.00	7,300.00	0.00	0.00%
2500-5-901-4110201	Ase Certification	38,980.41	41,532.97	21,116.48	45,000.00	45,000.00	0.00	0.00%
2500-5-901-4110202	Tool Allowance	27,720.54	0.00	0.00	0.00	0.00	0.00	0.00%
2500-5-901-4130100	Employer's Social Security	63,183.28	63,674.91	35,560.48	74,000.00	73,700.00	-300.00	-0.41%
2500-5-901-4130200	Employer's Medicare	14,776.57	14,891.44	8,316.49	17,400.00	17,300.00	-100.00	-0.57%
2500-5-901-4130300	Employer's PERF	150,134.87	150,110.40	78,815.26	151,900.00	151,200.00	-700.00	-0.46%
2500-5-901-4130500	Employer's Group & Life Ins	157,023.60	194,209.64	105,671.89	287,400.00	284,500.00	-2,900.00	-1.01%
2500-5-901-4130700	Clothing Allowance	2,600.50	4,678.00	2,100.00	2,100.00	2,100.00	0.00	0.00%
Total ExpCategory: 41 - Personnel Services:		1,494,202.00	1,513,352.54	830,120.32	1,724,300.00	1,715,100.00	-9,200.00	-0.53%
ExpCategory: 42 - Supplies								
2500-5-901-4210500	Office Supplies	2,499.99	2,675.63	3,073.43	3,000.00	3,000.00	0.00	0.00%
2500-5-901-4220150	Operating Supplies	7,495.30	9,549.63	3,278.73	10,000.00	10,000.00	0.00	0.00%
2500-5-901-4220160	Photographic	0.00	0.00	0.00	2.00	0.00	-2.00	-100.00%
2500-5-901-4220210	Gasoline	10,599.13	11,803.42	4,888.42	12,500.00	12,500.00	0.00	0.00%
2500-5-901-4220220	Oil	61,474.18	74,975.08	29,818.82	75,000.00	75,000.00	0.00	0.00%
2500-5-901-4220250	Garage & Motor Supplies	196,994.69	218,609.79	108,459.74	242,000.00	266,200.00	24,200.00	10.00%
2500-5-901-4220310	Household, Laundry, Clean	14,413.22	12,359.48	5,788.36	12,500.00	12,500.00	0.00	0.00%
2500-5-901-4220311	Clothing & Outerwear	0.00	3,180.03	3,900.56	10,800.00	5,800.00	-5,000.00	-46.30%
2500-5-901-4220320	Medical, Surgical	1,124.85	1,873.51	1,103.11	2,000.00	3,000.00	1,000.00	50.00%
2500-5-901-4230110	Building Materials	3,499.23	0.00	28,192.09	13,500.00	13,500.00	0.00	0.00%
2500-5-901-4230200	Repair Parts	529,969.87	553,334.36	249,789.10	575,000.00	575,000.00	0.00	0.00%
2500-5-901-4230300	Small Tools & Minor Equipmen	34,518.20	34,458.87	22,388.13	35,000.00	40,000.00	5,000.00	14.29%
Total ExpCategory: 42 - Supplies:		862,588.66	922,819.80	460,680.49	991,302.00	1,016,500.00	25,198.00	2.54%
ExpCategory: 43 - Other Services & Charges								
2500-5-901-4310400	Professional Services	0.00	34,250.00	0.00	40,000.00	40,000.00	0.00	0.00%
2500-5-901-4320300	Travel	5,067.70	1,809.27	1,932.51	2,000.00	2,000.00	0.00	0.00%
2500-5-901-4320400	Telephone & Communication	9,512.21	10,314.51	4,657.65	10,000.00	10,000.00	0.00	0.00%
2500-5-901-4340200	Liability Insurance	19,100.00	19,100.00	10,550.00	21,100.00	21,100.00	0.00	0.00%
2500-5-901-4350100	Electricity	16,742.29	16,731.80	9,152.82	20,000.00	20,000.00	0.00	0.00%
2500-5-901-4350200	Natural Gas	12,016.04	9,657.33	9,581.77	15,000.00	15,000.00	0.00	0.00%
2500-5-901-4350400	Water & Sewer	1,873.40	1,743.33	1,228.48	2,500.00	2,500.00	0.00	0.00%
2500-5-901-4360100	Repairs & Maint - Bldg	78,857.05	9,778.35	32,751.58	40,000.00	160,000.00	120,000.00	300.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
2500-5-901-4360200	Equipment Repair	127,563.40	159,283.19	107,044.04	210,000.00	200,000.00	-10,000.00	-4.76%
2500-5-901-4360400	Maintenance Contract	72,604.05	80,153.45	5,556.00	80,000.00	120,000.00	40,000.00	50.00%
2500-5-901-4390800	Organiz Membership & Dues	15,952.52	12,824.70	3,847.00	15,000.00	15,000.00	0.00	0.00%
2500-5-901-4390900	Other Services & Charges	7,576.38	6,017.59	2,008.27	8,000.00	8,000.00	0.00	0.00%
2500-5-901-4390910	Education	7,037.69	1,761.55	6,203.21	20,000.00	20,000.00	0.00	0.00%
2500-5-901-4390912	Contract Services	0.00	4,956.37	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		373,902.73	368,381.44	194,513.33	483,600.00	633,600.00	150,000.00	31.02%
ExpCategory: 44 - Capital Outlay								
2500-5-901-4410000	Land	14,798.62	0.00	0.00	0.00	0.00	0.00	0.00%
2500-5-901-4440200	Motor Equipment	48,546.00	56,342.40	189,942.33	160,000.00	95,000.00	-65,000.00	-40.63%
Total ExpCategory: 44 - Capital Outlay:		63,344.62	56,342.40	189,942.33	160,000.00	95,000.00	-65,000.00	-40.63%
Total Department: 901 - Central Garage:		2,794,038.01	2,860,896.18	1,675,256.47	3,359,202.00	3,460,200.00	100,998.00	3.01%
Total Expense:		2,794,038.01	2,860,896.18	1,675,256.47	3,359,202.00	3,460,200.00	100,998.00	3.01%
Total Fund: 2500 - CENTRAL GARAGE:		2,794,038.01	2,860,896.18	1,675,256.47	3,359,202.00	3,460,200.00	100,998.00	3.01%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2501-401: Mausoleum Operations

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
			No changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 2501 - MAUSOLEUM OPERATIONS								
Expense								
Department: 401 - Cemetery								
ExpCategory: 42 - Supplies								
2501-5-401-4220150	Operating Supplies	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
2501-5-401-4220155	Bronze Lettering & Plaques	5,778.17	6,221.98	2,658.44	8,000.00	8,000.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		5,778.17	6,221.98	2,658.44	8,500.00	8,500.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
2501-5-401-4350100	Electricity	647.85	1,302.01	911.30	2,500.00	2,500.00	0.00	0.00%
2501-5-401-4350200	Natural Gas	3,142.79	2,202.48	1,823.79	5,000.00	5,000.00	0.00	0.00%
2501-5-401-4390900	Other Services & Charges	1,250.00	0.00	0.00	300.00	300.00	0.00	0.00%
2501-5-401-4390912	Contract Services	59.00	1,899.00	1,055.00	3,600.00	3,600.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		5,099.64	5,403.49	3,790.09	11,400.00	11,400.00	0.00	0.00%
Total Department: 401 - Cemetery:		10,877.81	11,625.47	6,448.53	19,900.00	19,900.00	0.00	0.00%
Total Expense:		10,877.81	11,625.47	6,448.53	19,900.00	19,900.00	0.00	0.00%
Total Fund: 2501 - MAUSOLEUM OPERATIONS:		10,877.81	11,625.47	6,448.53	19,900.00	19,900.00	0.00	0.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2502-302: Elkhart Environmental Center

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 8,200	Increase to reflect salary actuals
4110150	Part Time	\$ 8,500	Increase for wage adjustment
4130500	Employer's Group & Life Ins	\$ 17,000	Increase associated with employee plan selection
		\$ 33,700	
<u>Supplies</u>			
4220160	Event Operating Supplies	\$ 28,000	Shift from services category for event related supplies
4230300	Small Tools & Minor Equipment	\$ (25,790)	Decrease for one time purchases in 2025
		\$ 2,210	
<u>Other Services & Charges</u>			
4310400	Professional Services	\$ 50,000	Increase for multi-year climate action plan
4330300	Advertising	\$ (8,000)	Removed one time purchase from 2025
4360100	Repairs & Maintenance Building	\$ 242,800	Increase for items previously budgeted but not awarded
4390900	Other Services & Charges	\$ (26,800)	Decrease due to shifting supplies to supply category
		\$ 258,000	
SECTION 2: Capital Equipment > \$5,000			
4420400	Building & Structures	(29,500)	Floating dock (\$12.5k), Wayfinding Signage (\$5k)
4440200	Motor Equipment	\$ 35,000	Replace Prius with EV SUV
		5,500	

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 2502 - ENVIRONMENTAL CENTER								
Expense								
Department: 302 - Environmental Center								
ExpCategory: 41 - Personnel Services								
2502-5-302-4110130	Full Time	127,816.73	176,242.30	95,504.20	192,900.00	201,100.00	8,200.00	4.25%
2502-5-302-4110140	Temporary	23,400.00	12,131.25	0.00	0.00	0.00	0.00	0.00%
2502-5-302-4110150	Part Time	0.00	0.00	10,869.50	53,500.00	62,000.00	8,500.00	15.89%
2502-5-302-4130100	Employer's Social Security	9,148.98	11,223.87	6,415.30	15,300.00	16,400.00	1,100.00	7.19%
2502-5-302-4130200	Employer's Medicare	2,139.73	2,625.01	1,500.31	3,600.00	3,900.00	300.00	8.33%
2502-5-302-4130300	Employer's Perf	18,149.83	25,026.36	13,561.59	28,000.00	29,200.00	1,200.00	4.29%
2502-5-302-4130500	Employer's Group & Life Ins	16,564.32	22,193.80	12,368.42	28,200.00	45,200.00	17,000.00	60.28%
Total ExpCategory: 41 - Personnel Services:		197,219.59	249,442.59	140,219.32	321,500.00	357,800.00	36,300.00	11.29%
ExpCategory: 42 - Supplies								
2502-5-302-4210200	Stationary & Printing	2,209.49	3,845.19	1,435.22	5,870.00	8,270.00	2,400.00	40.89%
2502-5-302-4210500	Office Supplies	561.96	1,201.57	442.55	1,800.00	2,000.00	200.00	11.11%
2502-5-302-4220150	Operating Supplies	6,509.83	13,994.13	9,626.71	16,450.00	17,500.00	1,050.00	6.38%
2502-5-302-4220160	Event Operating Supplies	0.00	0.00	0.00	0.00	28,000.00	28,000.00	0.00%
2502-5-302-4220210	Gasoline	1,399.64	893.81	610.78	2,000.00	2,000.00	0.00	0.00%
2502-5-302-4220310	Household, Laundry, Cleaning	1,020.04	798.28	251.57	1,935.00	1,935.00	0.00	0.00%
2502-5-302-4230141	Landscaping	5,385.90	18,054.86	14,440.32	15,900.00	16,500.00	600.00	3.77%
2502-5-302-4230300	Small Tools & Minor Equipmen	18,620.06	62,230.20	26,603.12	36,790.00	11,000.00	-25,790.00	-70.10%
Total ExpCategory: 42 - Supplies:		35,706.92	101,018.04	53,410.27	80,745.00	87,205.00	6,460.00	8.00%
ExpCategory: 43 - Other Services & Charges								
2502-5-302-4310400	Professional Services	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00%
2502-5-302-4320200	Conventions & Training	1,107.00	1,747.00	1,060.00	4,325.00	4,325.00	0.00	0.00%
2502-5-302-4320300	Travel	887.03	1,105.69	144.75	1,000.00	1,000.00	0.00	0.00%
2502-5-302-4320400	Telephone & Communication	3,458.06	3,239.90	1,229.11	4,000.00	4,000.00	0.00	0.00%
2502-5-302-4330300	Advertising	1,141.00	2,960.00	0.00	15,350.00	7,350.00	-8,000.00	-52.12%
2502-5-302-4350100	Electricity	3,324.15	3,465.66	3,240.17	4,500.00	6,500.00	2,000.00	44.44%
2502-5-302-4350400	Water/sewer	858.70	674.23	303.97	1,500.00	2,500.00	1,000.00	66.67%
2502-5-302-4360000	Repairs and Maintenance	0.00	52.27	0.00	4,000.00	4,000.00	0.00	0.00%
2502-5-302-4360100	Repairs and Maintenance - Buil	36,144.94	2,799.69	0.00	3,000.00	245,800.00	242,800.00	8,093.33%
2502-5-302-4390800	Memberships & Dues	575.00	430.00	40.00	1,665.00	1,715.00	50.00	3.00%
2502-5-302-4390900	Other Services & Charges	358.84	425.00	5,187.80	31,840.00	5,040.00	-26,800.00	-84.17%
2502-5-302-4390912	Contract Services	5,995.15	15,662.72	7,540.58	36,070.00	33,930.00	-2,140.00	-5.93%
Total ExpCategory: 43 - Other Services & Charges:		53,849.87	32,562.16	18,746.38	107,250.00	366,160.00	258,910.00	241.41%
ExpCategory: 44 - Capital Outlay								
2502-5-302-4420400	Building & Structure	3,059.81	2,049.60	0.00	47,000.00	17,500.00	-29,500.00	-62.77%

Budget Comparison Report

Account Number		2023	2024	2025	2025	2026	Increase /	
		Total Activity	Total Activity	YTD Activity	Approved	Proposed	Decrease	%
				Through Jun	Budget	Budget		
2502-5-302-4440200	Motor Equipment	0.00	70,853.00	2,950.00	0.00	35,000.00	35,000.00	0.00%
2502-5-302-4440300	Office Equipment	18,681.92	0.00	0.00	0.00	0.00	0.00	0.00%
2502-5-302-4440500	Other Equipment	24,861.00	17,685.32	26,261.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		46,602.73	90,587.92	29,211.00	47,000.00	52,500.00	5,500.00	11.70%
ExpCategory: 45 - Other Financing Uses								
2502-5-302-4520000	To Other Funds	0.00	0.00	6,420.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		0.00	0.00	6,420.00	0.00	0.00	0.00	0.00%
Total Department: 302 - Environmental Center:		333,379.11	473,610.71	248,006.97	556,495.00	863,665.00	307,170.00	55.20%
Total Expense:		333,379.11	473,610.71	248,006.97	556,495.00	863,665.00	307,170.00	55.20%
Total Fund: 2502 - ENVIRONMENTAL CENTER:		333,379.11	473,610.71	248,006.97	556,495.00	863,665.00	307,170.00	55.20%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2505-240: E-911

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
			No material changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 2505 - E 911								
Expense								
Department: 240 - Communication Center								
ExpCategory: 43 - Other Services & Charges								
2505-5-240-4320400	Telephone & Communication	30,991.43	14,698.03	7,819.68	34,800.00	34,800.00	0.00	0.00%
2505-5-240-4360200	Repairs & Maintenance - Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2505-5-240-4360400	Maintenance Contracts	45,689.48	41,143.00	42,129.00	44,400.00	43,150.00	-1,250.00	-2.82%
Total ExpCategory: 43 - Other Services & Charges:		76,680.91	55,841.03	49,948.68	79,200.00	77,950.00	-1,250.00	-1.58%
Total Department: 240 - Communication Center:		76,680.91	55,841.03	49,948.68	79,200.00	77,950.00	-1,250.00	-1.58%
Total Expense:		76,680.91	55,841.03	49,948.68	79,200.00	77,950.00	-1,250.00	-1.58%
Total Fund: 2505 - E 911:		76,680.91	55,841.03	49,948.68	79,200.00	77,950.00	-1,250.00	-1.58%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2510-505: NYC RR Museum

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110150	Part Time	\$ 13,700	Increase to align with other professional PT staff
Other Services & Charges			
4350100	Electricity	\$ 3,000	Increase for need
4350200	Natural Gas	\$ 5,000	Increase for need
4360100	Repairs & Maintenance - Bldg	\$ 80,800	Increase for deck repair and safety maintenance
4390912	Contract Services	\$ 4,000	Increase for repair work
		\$ 92,800	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 2510 - NYC RR MUSEUM								
Expense								
Department: 505 - NYC RR Museum								
ExpCategory: 41 - Personnel Services								
2510-5-505-4110130	Full Time	14,871.43	48,989.11	24,640.60	51,900.00	51,700.00	-200.00	-0.39%
2510-5-505-4110150	Part Time	86,880.33	92,867.82	58,390.02	129,800.00	143,500.00	13,700.00	10.55%
2510-5-505-4130100	Employer's Social Security	6,269.20	8,766.63	5,148.01	11,300.00	12,200.00	900.00	7.96%
2510-5-505-4130200	Employer's Medicare	1,466.27	2,050.29	1,203.91	2,700.00	2,900.00	200.00	7.41%
2510-5-505-4130300	Employer's Perf	2,111.75	1,865.26	0.00	7,600.00	7,500.00	-100.00	-1.32%
2510-5-505-4130500	Employee Group Ins & Life	1,841.04	1,346.12	262.34	1,000.00	1,000.00	0.00	0.00%
Total ExpCategory: 41 - Personnel Services:		113,440.02	155,885.23	89,644.88	204,300.00	218,800.00	14,500.00	7.10%
ExpCategory: 42 - Supplies								
2510-5-505-4210500	Office Supplies	767.13	824.53	297.47	1,000.00	1,200.00	200.00	20.00%
2510-5-505-4220150	Operating Supplies	892.96	1,330.22	278.93	1,100.00	1,200.00	100.00	9.09%
2510-5-505-4230300	Small Tools & Minor Equipmen	1,000.00	973.22	638.31	1,000.00	1,200.00	200.00	20.00%
Total ExpCategory: 42 - Supplies:		2,660.09	3,127.97	1,214.71	3,100.00	3,600.00	500.00	16.13%
ExpCategory: 43 - Other Services & Charges								
2510-5-505-4320400	Telephone & Communication	3,629.03	4,471.18	2,110.08	4,100.00	4,100.00	0.00	0.00%
2510-5-505-4330100	Print Other Than Office Sup	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
2510-5-505-4330300	Advertising	608.81	0.00	0.00	1,500.00	2,800.00	1,300.00	86.67%
2510-5-505-4350100	Electricity	14,568.26	12,703.20	6,023.91	15,000.00	18,000.00	3,000.00	20.00%
2510-5-505-4350200	Natural Gas	12,906.00	11,752.78	15,083.50	15,000.00	20,000.00	5,000.00	33.33%
2510-5-505-4350400	Water & Sewer	696.13	701.37	486.88	1,000.00	1,200.00	200.00	20.00%
2510-5-505-4360100	Repairs & Maint - Bldg	122,725.07	3,488.28	447.76	4,200.00	85,000.00	80,800.00	1,923.81%
2510-5-505-4360400	Maintenance Contract	1,681.75	1,726.75	1,800.86	1,700.00	2,000.00	300.00	17.65%
2510-5-505-4360500	Repairs & Maintenance (trains)	0.00	0.00	829.00	1,500.00	2,200.00	700.00	46.67%
2510-5-505-4390800	Organiz Membership & Dues	0.00	0.00	0.00	0.00	250.00	250.00	0.00%
2510-5-505-4390900	Other Services & Charges	170.22	0.00	139.50	1,200.00	900.00	-300.00	-25.00%
2510-5-505-4390910	Education & Training	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
2510-5-505-4390912	Contract Services	8,376.54	5,493.46	8,100.00	14,000.00	18,000.00	4,000.00	28.57%
2510-5-505-4390925	Credit Card Processing Fees	117.18	1,016.02	911.57	1,750.00	2,000.00	250.00	14.29%
Total ExpCategory: 43 - Other Services & Charges:		165,478.99	41,353.04	35,933.06	61,950.00	156,950.00	95,000.00	153.35%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
ExpCategory: 45 - Other Financing Uses							
2510-5-505-4581000 Unappropriated	40.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:	40.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 505 - NYC RR Museum:	281,619.10	200,366.24	126,792.65	269,350.00	379,350.00	110,000.00	40.84%
Total Expense:	281,619.10	200,366.24	126,792.65	269,350.00	379,350.00	110,000.00	40.84%
Total Fund: 2510 - NYC RR MUSEUM:	281,619.10	200,366.24	126,792.65	269,350.00	379,350.00	110,000.00	40.84%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2511-502: The Lerner Theatre

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ (127,100)	Decrease to reflect salary actuals
4130100	Employer's Social Security	\$ (8,200)	Decrease to reflect salary actuals
4130300	Employer's PERF	\$ (18,400)	Decrease to reflect salary actuals
4130500	Employer's Group & Life Ins	\$ (53,100)	Decrease to reflect salary actuals
		\$ (206,800)	
Other Services & Charges			
4310400	Professional Services	\$ (9,200)	Decrease to reflect need
4330301	Promotions	\$ 45,000	Increase to strengthen promotional activities to boost sales
4390800	Membership & Dues	\$ 6,340	Increase to strengthen national network and access critical concert market data
4390900	Other Services & Charges	\$ (50,000)	Removal of one-time Lerner 100 celebration funding
4390912	Contract Services	\$ 5,750	Increase to reflect new security maintenance contract
4390925	Processing Fees	\$ (51,000)	Fees are paid from agency fund
		\$ (53,110)	
Other Financing Uses			
4520000	To Other Funds	\$ (100,000)	No Transfer to Lerner Capital
SECTION 2: Capital Equipment > \$5,000			
4440500	Other Equipment	\$ (104,000)	Decrease from prior year needs

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 2511 - LERNER THEATRE								
Expense								
Department: 502 - Lerner								
ExpCategory: 41 - Personnel Services								
2511-5-502-4110130	Full Time	718,806.70	758,333.16	365,088.30	880,600.00	753,500.00	-127,100.00	-14.43%
2511-5-502-4110150	Part Time	120,299.10	140,951.11	60,553.13	175,000.00	175,000.00	0.00	0.00%
2511-5-502-4110160	Overtime Wages	764.29	1,407.49	0.00	5,800.00	5,800.00	0.00	0.00%
2511-5-502-4130100	Employer's Social Security	49,952.47	54,144.75	25,534.40	66,200.00	58,000.00	-8,200.00	-12.39%
2511-5-502-4130200	Employer's Medicare	11,682.27	12,662.91	5,971.67	15,500.00	13,600.00	-1,900.00	-12.26%
2511-5-502-4130300	Employer's Perf	101,404.43	106,797.86	49,342.73	127,700.00	109,300.00	-18,400.00	-14.41%
2511-5-502-4130500	Employer's Group & Life Ins	106,245.29	100,192.67	44,695.53	186,800.00	133,700.00	-53,100.00	-28.43%
Total ExpCategory: 41 - Personnel Services:		1,109,154.55	1,174,489.95	551,185.76	1,457,600.00	1,248,900.00	-208,700.00	-14.32%
ExpCategory: 42 - Supplies								
2511-5-502-4210200	Stationary & Printing	1,412.42	440.53	0.00	0.00	0.00	0.00	0.00%
2511-5-502-4210500	Office Supplies	1,690.44	2,002.39	1,268.00	3,500.00	3,500.00	0.00	0.00%
2511-5-502-4220150	Operating Supplies	13,948.32	13,600.60	8,005.54	23,500.00	21,800.00	-1,700.00	-7.23%
2511-5-502-4220310	Household, Laundry, & Cleanin	6,680.12	10,815.33	4,141.93	9,500.00	9,500.00	0.00	0.00%
2511-5-502-4230200	Repair Parts	4,209.48	3,543.50	3,388.86	4,200.00	6,500.00	2,300.00	54.76%
2511-5-502-4230300	Small Tools & Minor Equipmen	7,160.49	13,790.42	8,520.47	19,600.00	19,000.00	-600.00	-3.06%
Total ExpCategory: 42 - Supplies:		35,101.27	44,192.77	25,324.80	60,300.00	60,300.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
2511-5-502-4310400	Professional Services	41,458.35	101,131.76	129,947.74	42,700.00	33,500.00	-9,200.00	-21.55%
2511-5-502-4320300	Travel	3,554.61	4,524.78	269.92	13,700.00	13,700.00	0.00	0.00%
2511-5-502-4320400	Telephone & Communication	18,316.09	23,258.70	11,715.53	25,146.00	25,000.00	-146.00	-0.58%
2511-5-502-4330300	Advertising/marketing	72,334.75	50,028.29	26,073.06	72,800.00	75,000.00	2,200.00	3.02%
2511-5-502-4330301	Promotions	1,912.63	745.82	103.97	5,000.00	50,000.00	45,000.00	900.00%
2511-5-502-4340200	Liability Insurance	56,300.00	56,300.00	28,150.00	56,300.00	56,300.00	0.00	0.00%
2511-5-502-4350100	Electricity	116,580.46	133,240.80	71,172.63	147,000.00	147,000.00	0.00	0.00%
2511-5-502-4350200	Natural Gas	11,603.73	11,292.36	9,861.01	23,000.00	23,000.00	0.00	0.00%
2511-5-502-4350400	Water & Sewer	2,644.10	2,880.55	1,843.41	3,520.00	3,500.00	-20.00	-0.57%
2511-5-502-4360100	Repairs & Maint - Bldg	85,498.54	110,405.84	71,923.41	121,000.00	120,000.00	-1,000.00	-0.83%
2511-5-502-4360200	Equipment Repair	3,878.50	0.00	0.00	2,000.00	0.00	-2,000.00	-100.00%
2511-5-502-4370200	Equipment Leases	654.23	879.83	1,880.89	3,200.00	4,000.00	800.00	25.00%
2511-5-502-4390200	Postage	1,746.97	850.26	1,283.99	2,000.00	2,000.00	0.00	0.00%
2511-5-502-4390300	Subscriptions	4,367.67	26,028.63	2,871.40	10,800.00	10,800.00	0.00	0.00%
2511-5-502-4390800	Membership & Dues	2,480.88	1,636.00	1,539.00	1,735.00	8,075.00	6,340.00	365.42%
2511-5-502-4390900	Other Services & Charges	0.00	0.00	10,006.12	50,000.00	0.00	-50,000.00	-100.00%
2511-5-502-4390910	Education	15,176.92	13,194.19	0.00	20,000.00	20,000.00	0.00	0.00%
2511-5-502-4390912	Contract Services	0.00	39,388.36	82,932.59	26,750.00	32,500.00	5,750.00	21.50%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
2511-5-502-4390925	Processing Fees	0.00	0.00	0.00	51,000.00	0.00	-51,000.00	-100.00%
Total ExpCategory: 43 - Other Services & Charges:		438,508.43	575,786.17	451,574.67	677,651.00	624,375.00	-53,276.00	-7.86%
ExpCategory: 44 - Capital Outlay								
2511-5-502-4420400	Buildings & Structures	16,454.38	3,975.00	0.00	0.00	0.00	0.00	0.00%
2511-5-502-4440100	Furnitures & Fixtures	75,435.00	0.00	0.00	0.00	0.00	0.00	0.00%
2511-5-502-4440500	Other Equipment	54,532.92	33,720.42	14,230.11	104,000.00	0.00	-104,000.00	-100.00%
Total ExpCategory: 44 - Capital Outlay:		146,422.30	37,695.42	14,230.11	104,000.00	0.00	-104,000.00	-100.00%
ExpCategory: 45 - Other Financing Uses								
2511-5-502-4520000	To Other Funds	0.00	100,000.00	100,000.00	100,000.00	0.00	-100,000.00	-100.00%
2511-5-502-4581000	Unappropriated / Refunds	0.00	214.00	93.00	0.00	0.00	0.00	0.00%
2511-5-502-4581100	Unappropriated Box Office	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		0.00	100,214.00	100,093.00	100,000.00	0.00	-100,000.00	-100.00%
Total Department: 502 - Lerner:		1,729,186.55	1,932,378.31	1,142,408.34	2,399,551.00	1,933,575.00	-465,976.00	-19.42%
Total Expense:		1,729,186.55	1,932,378.31	1,142,408.34	2,399,551.00	1,933,575.00	-465,976.00	-19.42%
Total Fund: 2511 - LERNER THEATRE:		1,729,186.55	1,932,378.31	1,142,408.34	2,399,551.00	1,933,575.00	-465,976.00	-19.42%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2520-508: Park Program (Miscellaneous Programs)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Other Services & Charges			
4390925	Credit Card Processing Fees	\$ 15,000	Increase based on credit card transaction trends
SECTION 2: Capital Equipment > \$5,000			
4430600	Improvement - Park	\$ (120,000)	Removed one-time purchase from 2025

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 2520 - PARK PROGRAM								
Expense								
Department: 508 - Misc Programs								
ExpCategory: 42 - Supplies								
2520-5-508-4220101	Operating Supplies - Riverview	11,692.81	13,220.65	2,168.97	16,440.00	16,500.00	60.00	0.36%
2520-5-508-4220102	Operating Supplies - Recreation	0.00	1,651.47	637.76	10,260.00	10,000.00	-260.00	-2.53%
2520-5-508-4220150	Operating Supplies - Non-Recreation	2,385.51	15,590.90	1,121.21	6,000.00	6,000.00	0.00	0.00%
2520-5-508-4230300	Small Tools & Minor Equipment	0.00	15,512.81	953.51	15,000.00	15,000.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		14,078.32	45,975.83	4,881.45	47,700.00	47,500.00	-200.00	-0.42%
ExpCategory: 43 - Other Services & Charges								
2520-5-508-4390900	Other Services & Charges	5,716.97	3,029.75	9.99	15,000.00	15,000.00	0.00	0.00%
2520-5-508-4390901	Other Services - Riverview	2,014.00	1,720.00	147.00	16,000.00	16,000.00	0.00	0.00%
2520-5-508-4390903	Other Services - Basketball	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2520-5-508-4390925	Credit Card Processing Fees	6,327.28	15,479.36	17,566.30	18,000.00	33,000.00	15,000.00	83.33%
2520-5-508-4390931	Contract Labor - Umpires	13,860.00	12,684.00	2,870.00	23,000.00	23,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		27,918.25	32,913.11	20,593.29	72,000.00	87,000.00	15,000.00	20.83%
ExpCategory: 44 - Capital Outlay								
2520-5-508-4430600	Improvement - Park	0.00	14,000.00	0.00	120,000.00	0.00	-120,000.00	-100.00%
Total ExpCategory: 44 - Capital Outlay:		0.00	14,000.00	0.00	120,000.00	0.00	-120,000.00	-100.00%
ExpCategory: 45 - Other Financing Uses								
2520-5-508-4581000	Unappropriated	2,035.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		2,035.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 508 - Misc Programs:		44,031.57	92,888.94	25,474.74	239,700.00	134,500.00	-105,200.00	-43.89%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2520-509: Park Program (Ideal Beach)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Supplies			
4220150	Operating Supplies	\$ (5,000)	Reduction based on historical spending
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 509 - Ideal Beach								
ExpCategory: 42 - Supplies								
2520-5-509-4220150	Operating Supplies	907.02	121.22	0.00	13,000.00	8,000.00	-5,000.00	-38.46%
Total ExpCategory: 42 - Supplies:		907.02	121.22	0.00	13,000.00	8,000.00	-5,000.00	-38.46%
ExpCategory: 43 - Other Services & Charges								
2520-5-509-4320400	Telephone & Communication	1,766.45	324.94	0.00	2,400.00	2,400.00	0.00	0.00%
2520-5-509-4350100	Electricity	7,121.00	3,887.86	415.13	7,000.00	7,000.00	0.00	0.00%
2520-5-509-4350200	Natural Gas	0.00	869.19	932.28	1,650.00	1,650.00	0.00	0.00%
2520-5-509-4350400	Water & Sewer	3,496.86	3,912.67	2,304.05	4,000.00	4,000.00	0.00	0.00%
2520-5-509-4390900	Services & Charges	212.50	287.50	2,354.92	2,800.00	2,800.00	0.00	0.00%
2520-5-509-4390912	Contract Services	1,830.04	938.37	0.00	2,000.00	2,000.00	0.00	0.00%
2520-5-509-4390925	Credit Card Processing Fees	2,314.65	2,379.37	791.20	4,000.00	4,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		16,741.50	12,599.90	6,797.58	23,850.00	23,850.00	0.00	0.00%
Total Department: 509 - Ideal Beach:		17,648.52	12,721.12	6,797.58	36,850.00	31,850.00	-5,000.00	-13.57%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2520-580: Park Program (Concessions)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Supplies			
4220150	Operating Supplies	\$ (15,000)	Reduction based on historical spending
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 580 - Concessions							
ExpCategory: 42 - Supplies							
2520-5-580-4220150 Operating Supplies	61,958.72	68,008.30	18,150.12	100,000.00	85,000.00	-15,000.00	-15.00%
Total ExpCategory: 42 - Supplies:	61,958.72	68,008.30	18,150.12	100,000.00	85,000.00	-15,000.00	-15.00%
ExpCategory: 43 - Other Services & Charges							
2520-5-580-4390900 Other Services & Charges	400.00	789.26	100.00	2,000.00	2,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:	400.00	789.26	100.00	2,000.00	2,000.00	0.00	0.00%
Total Department: 580 - Concessions:	62,358.72	68,797.56	18,250.12	102,000.00	87,000.00	-15,000.00	-14.71%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2520-630: Park Program (Events)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
			No material changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 630 - Events							
ExpCategory: 42 - Supplies							
2520-5-630-4220150 Operating Supplies	22,050.73	15,959.77	9,088.13	24,150.00	25,000.00	850.00	3.52%
Total ExpCategory: 42 - Supplies:	22,050.73	15,959.77	9,088.13	24,150.00	25,000.00	850.00	3.52%
ExpCategory: 43 - Other Services & Charges							
2520-5-630-4330300 Advertising	12,719.98	12,253.76	2,983.00	16,000.00	16,000.00	0.00	0.00%
2520-5-630-4390510 Entertainment & Production Expenses	59,499.76	74,365.70	38,840.70	90,000.00	90,000.00	0.00	0.00%
2520-5-630-4390900 Other Services & Charges	29,466.82	26,817.92	9,081.59	29,555.00	30,000.00	445.00	1.51%
Total ExpCategory: 43 - Other Services & Charges:	101,686.56	113,437.38	50,905.29	135,555.00	136,000.00	445.00	0.33%
ExpCategory: 45 - Other Financing Uses							
2520-5-630-4581000 Unappropriated	137.50	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:	137.50	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 630 - Events:	123,874.79	129,397.15	59,993.42	159,705.00	161,000.00	1,295.00	0.81%
Total Expense:	247,913.60	303,804.77	110,515.86	538,255.00	414,350.00	-123,905.00	-23.02%
Total Fund: 2520 - PARK PROGRAM:	247,913.60	303,804.77	110,515.86	538,255.00	414,350.00	-123,905.00	-23.02%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2535-000: Elkhart Rental Inspection

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time Wages	\$ 60,000	Increase to reflect establishment of new fund mid-year
4130100	Employer's Social Security	\$ 3,800	Increase to reflect establishment of new fund mid-year
4130300	Employer's PERF	\$ 8,700	Increase to reflect establishment of new fund mid-year
4130500	Employer's Group & Life Ins	\$ 24,800	Increase to reflect establishment of new fund mid-year
		\$ 97,300	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 2535 - Elkhart Rental Inspection Program								
Expense								
Department: 000 - Non Departmental								
ExpCategory: 41 - Personnel Services								
2535-5-000-4110130	Full Time Wages	0.00	0.00	0.00	0.00	60,000.00	60,000.00	0.00%
2535-5-000-4130100	Employer's Social Security	0.00	0.00	0.00	0.00	3,800.00	3,800.00	0.00%
2535-5-000-4130200	Employer's Medicare	0.00	0.00	0.00	0.00	900.00	900.00	0.00%
2535-5-000-4130300	Employer's PERF	0.00	0.00	0.00	0.00	8,700.00	8,700.00	0.00%
2535-5-000-4130500	Employer's Group & Life Ins	0.00	0.00	0.00	0.00	24,800.00	24,800.00	0.00%
Total ExpCategory: 41 - Personnel Services:		0.00	0.00	0.00	0.00	98,200.00	98,200.00	0.00%
ExpCategory: 42 - Supplies								
2535-5-000-4220210	Gasoline	0.00	0.00	0.00	0.00	1,250.00	1,250.00	0.00%
2535-5-000-4220311	Clothing & Outerwear	0.00	0.00	0.00	0.00	350.00	350.00	0.00%
Total ExpCategory: 42 - Supplies:		0.00	0.00	0.00	0.00	1,600.00	1,600.00	0.00%
ExpCategory: 43 - Other Services & Charges								
2535-5-000-4320400	Telephone & Communication	0.00	0.00	0.00	0.00	1,200.00	1,200.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		0.00	0.00	0.00	0.00	1,200.00	1,200.00	0.00%
ExpCategory: 44 - Capital Outlay								
2535-5-000-4440200	Motor Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 000 - Non Departmental:		0.00	0.00	0.00	0.00	101,000.00	101,000.00	0.00%
Total Expense:		0.00	0.00	0.00	0.00	101,000.00	101,000.00	0.00%
Total Fund: 2535 - Elkhart Rental Inspection Program:		0.00	0.00	0.00	0.00	101,000.00	101,000.00	0.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2540-219: Stu Statler Crime Fund

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Supplies			
4220150	Operating Supplies	\$ 45,269	Supplies for Dive Team, Crossing Guards, and Police Accreditation Coordinator
SECTION 2: Capital Equipment > \$5,000			
4440500	Other Equipment	\$ 20,000	(2) Security Patrol Scooters

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 2540 - STU STATLER CRIME FUND							
Expense							
Department: 219 - Police Department							
ExpCategory: 42 - Supplies							
2540-5-219-4220150 Operating Supplies	0.00	0.00	0.00	0.00	45,269.00	45,269.00	0.00%
Total ExpCategory: 42 - Supplies:	0.00	0.00	0.00	0.00	45,269.00	45,269.00	0.00%
ExpCategory: 44 - Capital Outlay							
2540-5-219-4440500 Other Equipment	0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00%
Total ExpCategory: 44 - Capital Outlay:	0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00%
Total Department: 219 - Police Department:	0.00	0.00	0.00	0.00	65,269.00	65,269.00	0.00%
Total Expense:	0.00	0.00	0.00	0.00	65,269.00	65,269.00	0.00%
Total Fund: 2540 - STU STATLER CRIME FUND:	0.00	0.00	0.00	0.00	65,269.00	65,269.00	0.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2543-219: Animal Control

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Other Services & Charges			
4390900	Other Services & Charges	\$ 28,915	Increase for interlocal agreement
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 2543 - ANIMAL CONTROL ORDINANCE							
Expense							
Department: 219 - Police Department							
ExpCategory: 42 - Supplies							
2543-5-219-4220150 Operating Supplies	1,300.00	0.00	0.00	2,000.00	500.00	-1,500.00	-75.00%
Total ExpCategory: 42 - Supplies:	1,300.00	0.00	0.00	2,000.00	500.00	-1,500.00	-75.00%
ExpCategory: 43 - Other Services & Charges							
2543-5-219-4390200 Postage	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
2543-5-219-4390900 Other Services & Charges	139,150.00	139,150.00	76,532.50	139,150.00	168,065.00	28,915.00	20.78%
Total ExpCategory: 43 - Other Services & Charges:	139,150.00	139,150.00	76,532.50	140,150.00	168,065.00	27,915.00	19.92%
Total Department: 219 - Police Department:	140,450.00	139,150.00	76,532.50	142,150.00	168,565.00	26,415.00	18.58%
Total Expense:	140,450.00	139,150.00	76,532.50	142,150.00	168,565.00	26,415.00	18.58%
Total Fund: 2543 - ANIMAL CONTROL ORDINANCE:	140,450.00	139,150.00	76,532.50	142,150.00	168,565.00	26,415.00	18.58%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 2575-000: Community Promotion

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
			No changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 2575 - COMMUNITY PROMOTION							
Expense							
Department: 000 - Non Departmental							
ExpCategory: 43 - Other Services & Charges							
2575-5-000-4390120 Community Promotion	6,105.98	9,509.18	1,666.53	13,000.00	13,000.00	0.00	0.00%
2575-5-000-4390932 Awards & Commemorative Iter	785.01	350.76	173.94	2,000.00	2,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:	6,890.99	9,859.94	1,840.47	15,000.00	15,000.00	0.00	0.00%
Total Department: 000 - Non Departmental:	6,890.99	9,859.94	1,840.47	15,000.00	15,000.00	0.00	0.00%
Total Expense:	6,890.99	9,859.94	1,840.47	15,000.00	15,000.00	0.00	0.00%
Total Fund: 2575 - COMMUNITY PROMOTION:	6,890.99	9,859.94	1,840.47	15,000.00	15,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 3323 - PARK BOND 2019 ALLOCATION								
Expense								
Department: 920 - Debt Service								
ExpCategory: 43 - Other Services & Charges								
3323-5-920-4380100	Park Bond 2019 Principal	560,000.00	585,000.00	300,000.00	600,000.00	620,000.00	20,000.00	3.33%
3323-5-920-4380200	Park Bond 2019 Interest	157,700.00	135,100.00	61,700.00	117,400.00	99,200.00	-18,200.00	-15.50%
3323-5-920-4390900	Other Services & Charges	750.00	825.00	0.00	5,250.00	5,250.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		718,450.00	720,925.00	361,700.00	722,650.00	724,450.00	1,800.00	0.25%
Total Department: 920 - Debt Service:		718,450.00	720,925.00	361,700.00	722,650.00	724,450.00	1,800.00	0.25%
Total Expense:		718,450.00	720,925.00	361,700.00	722,650.00	724,450.00	1,800.00	0.25%
Total Fund: 3323 - PARK BOND 2019 ALLOCATION:		718,450.00	720,925.00	361,700.00	722,650.00	724,450.00	1,800.00	0.25%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 4401 - CUM CAPITAL IMPROVEMENT							
Expense							
Department: 670 - Sidewalk Improvement							
ExpCategory: 42 - Supplies							
4401-5-670-4230150 Sidewalk Supplies	164,868.31	210,000.00	75,710.54	100,000.00	90,000.00	-10,000.00	-10.00%
Total ExpCategory: 42 - Supplies:	164,868.31	210,000.00	75,710.54	100,000.00	90,000.00	-10,000.00	-10.00%
Total Department: 670 - Sidewalk Improvement:	164,868.31	210,000.00	75,710.54	100,000.00	90,000.00	-10,000.00	-10.00%
Total Expense:	164,868.31	210,000.00	75,710.54	100,000.00	90,000.00	-10,000.00	-10.00%
Total Fund: 4401 - CUM CAPITAL IMPROVEMENT:	164,868.31	210,000.00	75,710.54	100,000.00	90,000.00	-10,000.00	-10.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 4402-030: Cumulative Capital Development (IT)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Other Services & Charges			
4390310	Software Subscriptions	\$ (80,352)	Decrease for current year needs
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 4402 - CUM CAPITAL DEVELOPMENT								
Expense								
Department: 030 - Information Technology								
ExpCategory: 42 - Supplies								
4402-5-030-4210500	Office Supplies	942.01	1,448.43	193.28	500.00	500.00	0.00	0.00%
4402-5-030-4220600	Gasoline	0.00	0.00	76.51	5,000.00	5,000.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		942.01	1,448.43	269.79	5,500.00	5,500.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
4402-5-030-4310400	Professional Services	43,351.00	4,505.00	0.00	0.00	0.00	0.00	0.00%
4402-5-030-4320300	Travel	5,755.73	0.00	0.00	0.00	0.00	0.00	0.00%
4402-5-030-4320400	Telephone & Communication	65,754.05	0.00	0.00	0.00	0.00	0.00	0.00%
4402-5-030-4350100	Electricity	6,001.16	0.00	0.00	0.00	0.00	0.00	0.00%
4402-5-030-4350200	Natural Gas	2,796.77	0.00	0.00	0.00	0.00	0.00	0.00%
4402-5-030-4350400	Water & Sewer	1,011.24	0.00	0.00	0.00	0.00	0.00	0.00%
4402-5-030-4360400	Maintenance Contract	540,045.94	142,419.53	0.00	0.00	0.00	0.00	0.00%
4402-5-030-4390310	Software Subscriptions	0.00	0.00	270,084.02	1,310,352.00	1,230,000.00	-80,352.00	-6.13%
4402-5-030-4390900	Other Services & Charges	5,175.83	250.00	0.00	0.00	0.00	0.00	0.00%
4402-5-030-4390910	Education	13,497.64	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		683,389.36	147,174.53	270,084.02	1,310,352.00	1,230,000.00	-80,352.00	-6.13%
ExpCategory: 44 - Capital Outlay								
4402-5-030-4440200	Motor Equipment	0.00	132,778.00	0.00	0.00	0.00	0.00	0.00%
4402-5-030-4440300	Office Equipment	220,559.63	78,842.42	39,497.51	0.00	0.00	0.00	0.00%
4402-5-030-4440500	Other Equipment	133,141.61	1,411,464.06	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		353,701.24	1,623,084.48	39,497.51	0.00	0.00	0.00	0.00%
Total Department: 030 - Information Technology:		1,038,032.61	1,771,707.44	309,851.32	1,315,852.00	1,235,500.00	-80,352.00	-6.11%
Total Expense:		1,038,032.61	1,771,707.44	309,851.32	1,315,852.00	1,235,500.00	-80,352.00	-6.11%
Total Fund: 4402 - CUM CAPITAL DEVELOPMENT:		1,038,032.61	1,771,707.44	309,851.32	1,315,852.00	1,235,500.00	-80,352.00	-6.11%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 4425-680: Fire Department (Cumulative Fire Equip)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Other Services & Charges			
4360100	Repairs & Maintenance	\$ 114,037	Increase for Central Approach Drive, Station 7 NW Drive, & New Asphalt
4380100	Debt Service - Principal	\$ (345,450)	Decrease due to 2025 SCBA & Heavy Equipment Pay off
4380200	Debt Service - Interest	\$ (15,165)	Decrease due to 2025 SCBA & Heavy Equipment Pay off
		\$ (246,578)	
SECTION 2: Capital Equipment > \$5,000			
4440200	Motor Equipment	\$ (2,055,000)	New TRT Trailer (\$25k)
4440500	Other Equipment	\$ (300,994)	Air Conditioning Systems (\$60k), 10 New 800 MHZ Radios (\$55k)
		\$ (2,355,994)	

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 4425 - CUM FIRE EQUIP & POLICE							
Expense							
Department: 000 - Non Departmental							
ExpCategory: 45 - Other Financing Uses							
4425-5-000-4581000 Unappropriated	0.00	1,009.32	4,469.34	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:	0.00	1,009.32	4,469.34	0.00	0.00	0.00	0.00%
Total Department: 000 - Non Departmental:	0.00	1,009.32	4,469.34	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 680 - Fire Department								
ExpCategory: 43 - Other Services & Charges								
4425-5-680-4310400	Professional Services	187,350.00	87,750.00	276,500.00	0.00	0.00	0.00	0.00%
4425-5-680-4360100	Repairs & Maintenance	0.00	25,696.87	255.00	123,588.00	237,625.00	114,037.00	92.27%
4425-5-680-4380100	Debt Service - Principle	150,612.99	644,503.72	0.00	345,450.00	0.00	-345,450.00	-100.00%
4425-5-680-4380200	Debt Service - Interest	31,817.06	45,998.20	0.00	15,165.00	0.00	-15,165.00	-100.00%
4425-5-680-4390900	Other Services & Charges	0.00	278.22	0.00	0.00	0.00	0.00	0.00%
4425-5-680-4390912	Contract Services	302,379.90	143,115.96	61,986.87	125,000.00	125,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		672,159.95	947,342.97	338,741.87	609,203.00	362,625.00	-246,578.00	-40.48%
ExpCategory: 44 - Capital Outlay								
4425-5-680-4410000	Land	297,593.85	0.00	0.00	0.00	0.00	0.00	0.00%
4425-5-680-4420400	Building & Structure	21,222.26	0.00	0.00	0.00	0.00	0.00	0.00%
4425-5-680-4440200	Motor Equipment	92,414.01	468,125.00	1,907,737.66	2,080,000.00	25,000.00	-2,055,000.00	-98.80%
4425-5-680-4440500	Other Equipment	158,489.59	134,885.75	203,266.51	415,994.00	115,000.00	-300,994.00	-72.36%
Total ExpCategory: 44 - Capital Outlay:		569,719.71	603,010.75	2,111,004.17	2,495,994.00	140,000.00	-2,355,994.00	-94.39%
Total Department: 680 - Fire Department:		1,241,879.66	1,550,353.72	2,449,746.04	3,105,197.00	502,625.00	-2,602,572.00	-83.81%
Total Expense:		1,241,879.66	1,551,363.04	2,454,215.38	3,105,197.00	502,625.00	-2,602,572.00	-83.81%
Total Fund: 4425 - CUM FIRE EQUIP & POLICE:		1,241,879.66	1,551,363.04	2,454,215.38	3,105,197.00	502,625.00	-2,602,572.00	-83.81%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 4428-690: Cumulative Sewer

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
			No changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 4428 - CUMULATIVE SEWER							
Expense							
Department: 690 - Storm Sewer Treatment							
ExpCategory: 44 - Capital Outlay							
4428-5-690-4430200 Improvement Of Sewers	222,714.75	33,978.40	241,364.80	250,000.00	250,000.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:	222,714.75	33,978.40	241,364.80	250,000.00	250,000.00	0.00	0.00%
ExpCategory: 45 - Other Financing Uses							
4428-5-690-4520000 To Other Funds	0.00	52,681.56	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:	0.00	52,681.56	0.00	0.00	0.00	0.00	0.00%
Total Department: 690 - Storm Sewer Treatment:	222,714.75	86,659.96	241,364.80	250,000.00	250,000.00	0.00	0.00%
Total Expense:	222,714.75	86,659.96	241,364.80	250,000.00	250,000.00	0.00	0.00%
Total Fund: 4428 - CUMULATIVE SEWER:	222,714.75	86,659.96	241,364.80	250,000.00	250,000.00	0.00	0.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 4436-000: CEDIT (Non-Departmental)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
			No changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 4436 - CEDIT							
Expense							
Department: 000 - Non Departmental							
ExpCategory: 45 - Other Financing Uses							
4436-5-000-4520000 To Other Funds	1,150,000.00	1,950,000.00	600,000.00	1,100,000.00	1,100,000.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:	1,150,000.00	1,950,000.00	600,000.00	1,100,000.00	1,100,000.00	0.00	0.00%
Total Department: 000 - Non Departmental:	1,150,000.00	1,950,000.00	600,000.00	1,100,000.00	1,100,000.00	0.00	0.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 4436-016: CEDIT (Economic Development)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Other Services & Charges			
4390530	Local Economic Development Grant Expense	\$ (132,000)	Reduction due to one time grant in 2025
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 016 - Economic Development								
ExpCategory: 43 - Other Services & Charges								
4436-5-016-4310400	Professional Services	569,371.53	29,150.00	894,595.46	0.00	0.00	0.00	0.00%
4436-5-016-4370500	Other Rental	0.00	758,333.33	350,000.00	700,000.00	700,000.00	0.00	0.00%
4436-5-016-4390530	Local Economic Development C	0.00	470,740.00	197,500.00	712,000.00	580,000.00	-132,000.00	-18.54%
4436-5-016-4390900	Other Services & Charges	512,240.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		1,081,611.53	1,258,223.33	1,442,095.46	1,412,000.00	1,280,000.00	-132,000.00	-9.35%
ExpCategory: 44 - Capital Outlay								
4436-5-016-4410000	Land & Land Improvements	23,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
4436-5-016-4420400	Buildings & Structures	0.00	3,125,000.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		23,500.00	3,125,000.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 016 - Economic Development:		1,105,111.53	4,383,223.33	1,442,095.46	1,412,000.00	1,280,000.00	-132,000.00	-9.35%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 301 - PW Engineering							
ExpCategory: 43 - Other Services & Charges							
4436-5-301-4360500 Repairs And Maintenance - AD.	379,046.39	421,487.39	65,084.00	800,000.00	800,000.00	0.00	0.00%
4436-5-301-4390600 Garbage And Trash Collection	2,299,333.68	2,344,865.04	1,196,011.26	2,450,000.00	2,800,000.00	350,000.00	14.29%
Total ExpCategory: 43 - Other Services & Charges:	2,678,380.07	2,766,352.43	1,261,095.26	3,250,000.00	3,600,000.00	350,000.00	10.77%
Total Department: 301 - PW Engineering:	2,678,380.07	2,766,352.43	1,261,095.26	3,250,000.00	3,600,000.00	350,000.00	10.77%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

SCHEDULE A

2026 PROPOSED BUDGET

Department Name: 4436-650: CREDIT (EDIT)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
			No changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 650 - Edit							
ExpCategory: 45 - Other Financing Uses							
4436-5-650-4520000 To Other Funds	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 650 - Edit:	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	6,933,491.60	9,099,575.76	3,303,190.72	5,762,000.00	5,980,000.00	218,000.00	3.78%
Total Fund: 4436 - CEDIT:	6,933,491.60	9,099,575.76	3,303,190.72	5,762,000.00	5,980,000.00	218,000.00	3.78%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 4650-000: Capital Outlay

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
			No changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 4650 - ELKHART CAPITAL OUTLAY							
Expense							
Department: 000 - Non Departmental							
ExpCategory: 43 - Other Services & Charges							
4650-5-000-4310400 Professional Services	0.00	0.00	29,250.00	0.00	0.00	0.00	0.00%
4650-5-000-4360100 Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:	0.00	0.00	29,250.00	0.00	0.00	0.00	0.00%
ExpCategory: 44 - Capital Outlay							
4650-5-000-4430000 Infrastructure	614,638.75	1,864,289.20	3,376,425.47	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:	614,638.75	1,864,289.20	3,376,425.47	0.00	0.00	0.00	0.00%
Total Department: 000 - Non Departmental:	614,638.75	1,864,289.20	3,405,675.47	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Department: 460 - River District							
ExpCategory: 44 - Capital Outlay							
4650-5-460-4410000 Land & Land Improvements	162,590.54	1,024,822.88	127,746.21	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:	162,590.54	1,024,822.88	127,746.21	0.00	0.00	0.00	0.00%
Total Department: 460 - River District:	162,590.54	1,024,822.88	127,746.21	0.00	0.00	0.00	0.00%
Total Expense:	777,229.29	2,889,112.08	3,533,421.68	0.00	0.00	0.00	0.00%
Total Fund: 4650 - ELKHART CAPITAL OUTLAY:	777,229.29	2,889,112.08	3,533,421.68	0.00	0.00	0.00	0.00%

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Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 8801 - FIRE PENSION								
Expense								
Department: 202 - Fire Pension								
ExpCategory: 41 - Personnel Services								
8801-5-202-4110150	Part Time	0.00	0.00	0.00	8,531.00	0.00	-8,531.00	-100.00%
8801-5-202-4130200	Fire Pension Medicare W/h	0.00	0.00	0.00	124.00	0.00	-124.00	-100.00%
8801-5-202-4130300	Employer's Perf	0.00	0.00	0.00	1,237.00	0.00	-1,237.00	-100.00%
Total ExpCategory: 41 - Personnel Services:		0.00	0.00	0.00	9,892.00	0.00	-9,892.00	-100.00%
ExpCategory: 42 - Supplies								
8801-5-202-4210200	Stationary & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8801-5-202-4210500	Office Supplies	0.00	332.20	0.00	2,250.00	1,000.00	-1,250.00	-55.56%
8801-5-202-4220320	Medical, Surgical	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		0.00	332.20	0.00	2,250.00	1,000.00	-1,250.00	-55.56%
ExpCategory: 43 - Other Services & Charges								
8801-5-202-4310400	Professional Services	0.00	0.00	0.00	12,000.00	12,000.00	0.00	0.00%
8801-5-202-4320300	Travel	0.00	0.00	0.00	850.00	0.00	-850.00	-100.00%
8801-5-202-4390200	Postage	0.00	0.00	315.90	2,000.00	2,000.00	0.00	0.00%
8801-5-202-4390210	Pensions To Retd Fire Prior	2,670,915.24	2,615,726.06	1,281,885.67	1,795,377.00	1,795,553.00	176.00	0.01%
8801-5-202-4390230	Pensions To Dependents	0.00	0.00	0.00	596,330.00	596,330.00	0.00	0.00%
8801-5-202-4390240	Death Benefits - Firemen	36,000.00	12,000.00	36,000.00	72,000.00	72,000.00	0.00	0.00%
8801-5-202-4390250	Disability Benefits	0.00	0.00	0.00	275,617.00	275,617.00	0.00	0.00%
8801-5-202-4390900	Other Services & Charges	0.00	0.00	0.00	12,500.00	0.00	-12,500.00	-100.00%
Total ExpCategory: 43 - Other Services & Charges:		2,706,915.24	2,627,726.06	1,318,201.57	2,766,674.00	2,753,500.00	-13,174.00	-0.48%
Total Department: 202 - Fire Pension:		2,706,915.24	2,628,058.26	1,318,201.57	2,778,816.00	2,754,500.00	-24,316.00	-0.88%
Total Expense:		2,706,915.24	2,628,058.26	1,318,201.57	2,778,816.00	2,754,500.00	-24,316.00	-0.88%
Total Fund: 8801 - FIRE PENSION:		2,706,915.24	2,628,058.26	1,318,201.57	2,778,816.00	2,754,500.00	-24,316.00	-0.88%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2026 PROPOSED BUDGET

SCHEDULE A

Department Name: 8802-203: Police Pension

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Other Services & Charges			
4310400	Professional Services	\$ (10,000)	Decrease to reflect annual trends
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jun	2025 Approved Budget	2026 Proposed Budget	Increase / Decrease	%
Fund: 8802 - POLICE PENSION								
Expense								
Department: 203 - Police Pension								
ExpCategory: 42 - Supplies								
8802-5-203-4210500	Office Supplies	259.99	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
8802-5-203-4220320	Medical, Surgical	6,735.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		6,994.99	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
8802-5-203-4310400	Professional Services	9,913.00	9,996.00	4,998.00	22,500.00	12,500.00	-10,000.00	-44.44%
8802-5-203-4390200	Postage	2,000.00	2,500.00	2,500.00	2,500.00	3,000.00	500.00	20.00%
8802-5-203-4390260	Pens To Ret Police - Prior	2,050,255.02	2,027,759.79	1,050,980.10	2,220,000.00	2,220,000.00	0.00	0.00%
8802-5-203-4390290	Death Benefits - Police Officer	24,000.00	36,000.00	12,000.00	84,000.00	84,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		2,086,168.02	2,076,255.79	1,070,478.10	2,329,000.00	2,319,500.00	-9,500.00	-0.41%
Total Department: 203 - Police Pension:		2,093,163.01	2,076,255.79	1,070,478.10	2,330,000.00	2,320,500.00	-9,500.00	-0.41%
Total Expense:		2,093,163.01	2,076,255.79	1,070,478.10	2,330,000.00	2,320,500.00	-9,500.00	-0.41%
Total Fund: 8802 - POLICE PENSION:		2,093,163.01	2,076,255.79	1,070,478.10	2,330,000.00	2,320,500.00	-9,500.00	-0.41%
Report Total:		114,785,475.53	128,786,730.03	64,453,865.05	125,754,599.00	118,956,066.00	-6,798,533.00	-5.41%

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