



To: Church Street Marketplace Commission

From: Kara Alnasrawi, Director

Date: April 16, 2025

Re: Fiscal Year 2026 Budget and Common Area Fees

Note: This memo addresses agenda items V and VI

Executive Summary:

The Church Street Marketplace financial model, established in 1982, is struggling to provide fiscal well-being for the business improvement district. The income model is based on a “common area fee” assessed on the ground floor square footage of abutting properties. This fee, currently set at \$3.02 per sq. ft., is almost universally passed through from property owners to their retail and restaurant tenants.

In an attempt to avoid undue burden upon the fee-payers, the Marketplace has resisted raising rates for nearly a decade. The total increase in fees over the last 9 years is 5%. This increase has been rapidly outpaced by inflation, staff healthcare costs, union-bargained cost of living increases, and decades of deferred maintenance.

In addition, downtown Burlington is managing a confluence of street-level challenges that pose additional burdens to the success of the Marketplace and its tenants. These challenges include unaddressed mental health crises, unaddressed substance use disorder, an unprecedented increase in unhoused individuals, and several large construction projects related to municipal utilities and infrastructure.

After an exhaustive legal review initiative by the Marketplace Department and completed by the City Attorney’s Office with the assistance of outside counsel, the City will be providing the Marketplace with \$200,000 in FY26. These funds are meant to offset costs and partial salaries related to maintenance of the street.

This infusion of financial support from the City’s general fund will assist in balancing the FY26 budget. Most importantly, this assistance will relieve the significant fundraising burden that the Director and staff have been attempting to manage in a landscape that has seen corporate donors pull back from community event sponsorship in favor of direct social services support.

Conclusion:

Given this background, the Marketplace Department is proposing a balanced budget that includes a reduced fundraising goal while maintaining strong support for marketing, events, and general street beautification.

In addition, the Marketplace Department is also proposing to leave “common area fees” unchanged, yet again this year, in recognition of the difficult economic times and street-level challenges facing our fee-payers.

Furthermore, the Marketplace Department will begin the new fiscal year studying alternative financial and governance models with the aim of bringing preliminary proposals to the Commission.

Church Street Marketplace		
West Side	Sq. Ft FY26	FY26
		\$ 3.02
1-7	8,400	25,333.07
11-17	5,217	15,733.65
19-21	7,054	21,273.75
23	2,079	6,269.93
25-27	3,944	11,894.48
29-35	23,057	69,536.26
57-59	3,160	9,530.06
61-69	4,501	13,574.30
71-75	3,875	11,686.39
81-91	20,300	61,221.58
93-95	0	-
97	966	2,913.30
99-101	2,310	6,966.59
103-105	1,870	5,639.62
107-109	1,200	3,619.01
111	3,800	11,460.20
113-115	0	-
117	1,796	5,416.45
123-129	8,823	26,608.77
East Side		FY25
2-10	12,353	37,254.69
12-14	3,747	11,300.36
16-18	0	-
20-26	3,355	10,118.15
28	1,380	4,161.86
30	1,560	4,704.71
32	1,890	5,699.94
34-36	2,108	6,357.39
38-44	5,264	15,875.39
46-50	4,836	14,584.61
52-54	6,016	18,143.30
56-58	6,016	18,143.30
62	416	1,254.59
66-78	7,004	21,122.95
80-84	3,740	11,279.25
86-88	1,554	4,686.62
90-96	8,372	25,248.63
98-100	2,862	8,631.34
102	1,752	5,283.75
104-106	2,081	6,275.97
108-110	2,640	7,961.82
112	1,560	4,704.71
114-116	3,070	9,258.63
180 College	135	407.14
118-126	3,413	10,293.07
128-130	1,440	4,342.81

132-134	1,620	4,885.66
136-140	3,727	11,240.04
142-144	2,548	7,684.36
146-148	2,175	6,559.46
150	2,992	9,023.40
154	0	-
156	1,587	4,786.14
	205,565	619,951.48
		3.02
		FY 17 on 100% of CAF
47-55	24,904	75,106.52
37-43	24,196	72,971.30
		-
		-
	49,100	148,077.82
	254,665	768,029.30



Church Street Marketplace

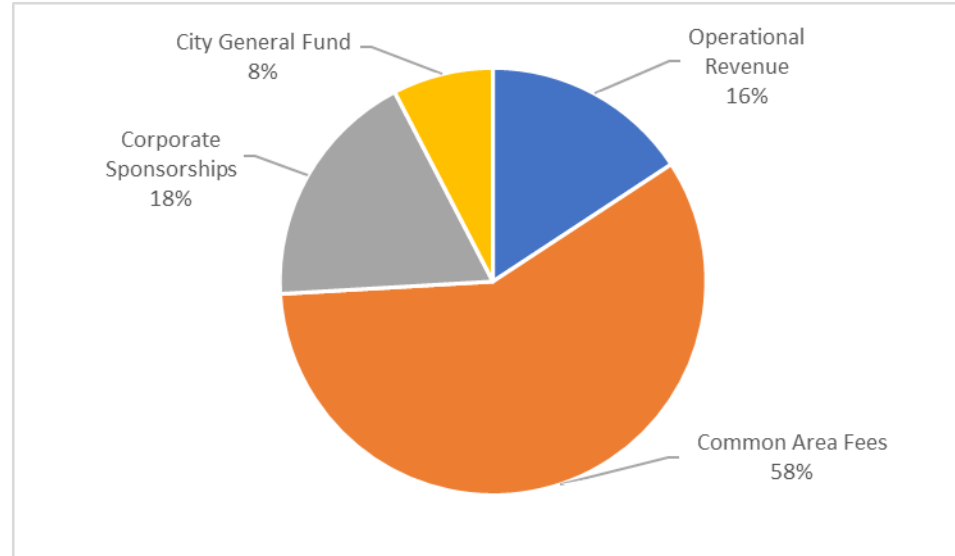
FY26 Budget Presentation
April 2025



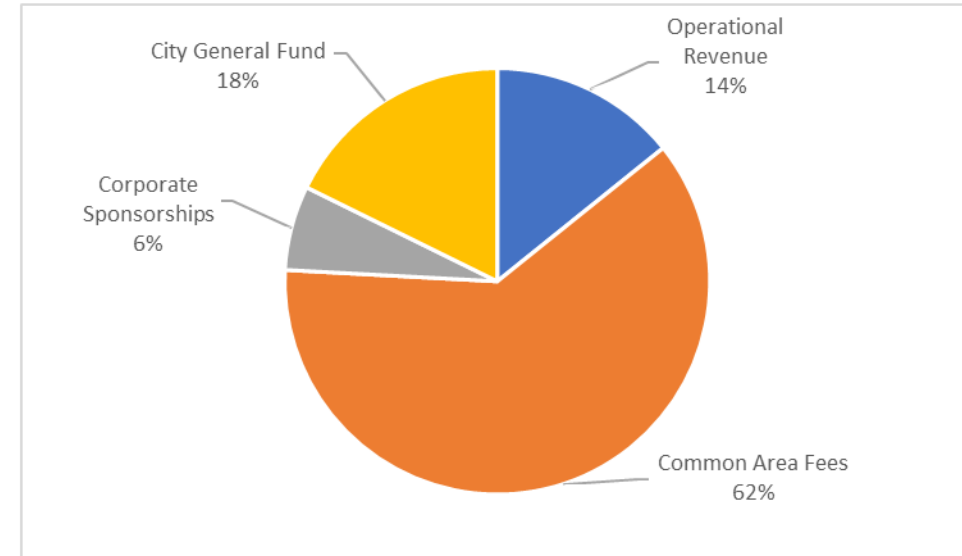
Overview

- **Common Area Fees:** Fees remain unchanged at \$3.02/sq. ft. (fees have risen by 5% over the past 9 years)
- **Small Cushion:** Overall budget reflects a \$29k revenue (this will help with any unexpected expenses)
- **Healthcare:** Increases in healthcare costs projected to be 23%
- **Rent Revenue:** Whim is leaving 62 Church St. – RFP process means we will have a vacancy there for a few months (i.e., reduced rent)
- **New Plow:** \$25k is budgeted for a new small plow
- **City Reimbursement:** City will be giving CSM \$200k to reimburse maintenance expenses
- **Reduced Fundraising Goals:** More realistic fundraising goal of \$80k reflects reality of corporate donations shifting from public events to social services organizations

Revenue FY25 vs. FY26



FY25 revenue = \$1,262,551



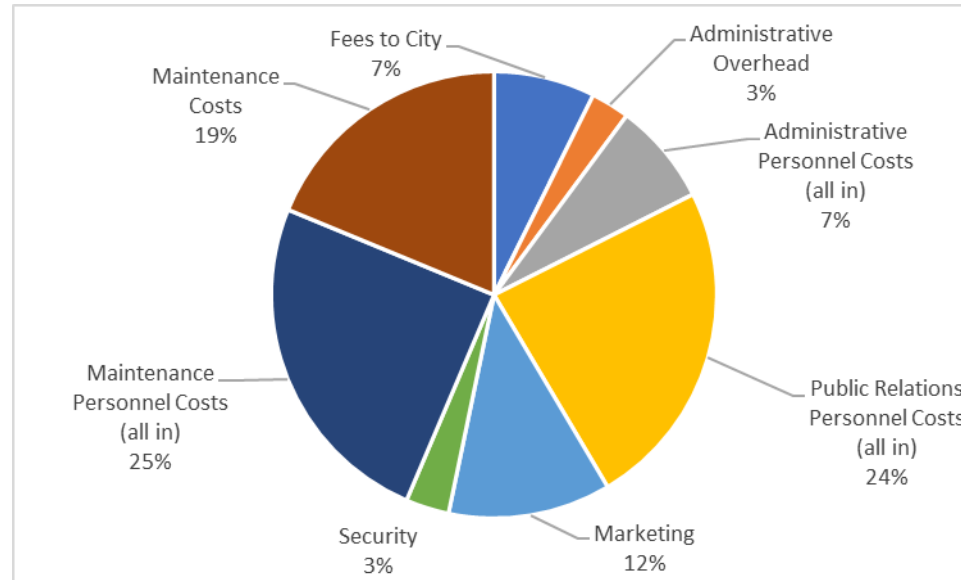
FY26 revenue = \$1,247,175

Operational Revenue: E.g., Café Fees, Obstruction Fees, Busking Permits, Retails Tent Fees

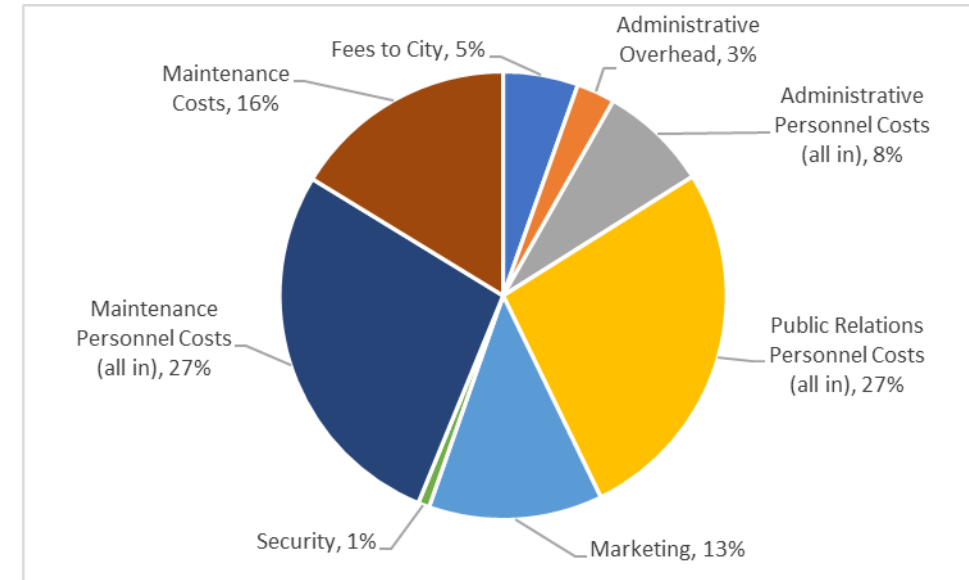
City General Fund: Historically \$21k for maintenance assistance around City Hall. Now \$221k

Common Area Fees: City Assessor audit has uncovered small discrepancies = additional \$34.6k

Expense FY25 vs. FY26



FY25 expense = \$1,261,597



FY26 expense = \$1,213,104

Fees to City: FY25 coming in lower than expected. FY26 adjusted down. Fees include use of HR and City Attorney's Office

Admin Overhead: Rent, Office Supplies, Postage, Association Dues, Parking, City Cell Phones, Printer

Maintenance: Includes \$25k for a new small plow

Staff Salary Breakdown

Name	Title	Percentage billed to CSM
Kara	Director	20%
Samantha	Assistant Director, Downtown Projects and Programs	50%
Jess	Marketing Manager	50%
Isa	Marketing Specialist	50%
Aida	Project & Event Coordinator	50%
Steph	Admin. & Outreach Assistant	50%
Andrew	Church St. Marketplace Coordinator	100%
Jim	Supervisor of Maintenance	100%
Bruce	Marketplace Maintenance Worker	100%
Gabe	Marketplace Maintenance Worker	100%

Questions & Comments



Account	Description	2026 Department Requested	Fund	Department	Org Set	Rollup	GL #	Type	Org Set sort order	Account sort order
230-33-000.4075	Penalties & Interest	-	230	33	230-33-000	4075	4075	Revenues	270	60
230-33-000.4100_120	Licenses And Certificates Culture & Recreation	40,000.00	230	33	230-33-000	4100	4100_120	Revenues	270	79
230-33-000.4240	Obstruction Fee	1,500.00	230	33	230-33-000	4240	4240	Revenues	270	90
230-33-000.4242	Sidewalk Cafe Fees	100,000.00	230	33	230-33-000	4242	4242	Revenues	270	91
230-33-000.4245	Common Area Fees	768,075.00	230	33	230-33-000	4245	4245	Revenues	270	92
230-33-000.4275	Rent & Lease	30,000.00	230	33	230-33-000	4275	4275	Revenues	270	114
230-33-000.4600_120	Fees For Services Culture & Recreation	-	230	33	230-33-000	4600	4600_120	Revenues	270	225
230-33-000.4720	Use of Fund Balance	-	230	33	230-33-000	4720	4720	Revenues	270	242
230-33-000.4825_155	Interdepartmental Interest on Pooled Cash	600.00	230	33	230-33-000	4825	4825_155	Revenues	270	283
230-33-000.4950	Donations	-	230	33	230-33-000	4950	4950	Revenues	270	403
230-33-000.4950_115	Donations Corporate	-	230	33	230-33-000	4950	4950_115	Revenues	270	408
230-33-000.4952	Revenue - Other	-	230	33	230-33-000	4952	4952	Revenues	270	416
230-33-000.4990_100	Interfund Transfer Proceeds General Fund	200,000.00	230	33	230-33-000	4990	4990_100	Revenues	270	426
230-33-000.4990_115	Interfund Transfer Proceeds Reserved/Committed	-	230	33	230-33-000	4990	4990_115	Revenues	270	432
230-33-000.5000_100	Salaries and Wages Regular, Full Time	58,862.00	230	33	230-33-000	5000	5000_100	Expenses	270	484
230-33-000.5000_115	Salaries and Wages Seasonal/Temporary	-	230	33	230-33-000	5000	5000_115	Expenses	270	487
230-33-000.5100	Overtime	1,000.00	230	33	230-33-000	5100	5100	Expenses	270	491
230-33-000.5200_106	Other Personnel Services Staffing	-	230	33	230-33-000	5200	5200_106	Expenses	270	495
230-33-000.5200_115	Other Personnel Services Other Compensation	300.00	230	33	230-33-000	5200	5200_115	Expenses	270	497
230-33-000.5200_116	Other Personnel Services Longevity Pay	-	230	33	230-33-000	5200	5200_116	Expenses	270	498
230-33-000.5200_120	Other Personnel Services Shift Differential	50.00	230	33	230-33-000	5200	5200_120	Expenses	270	500
230-33-000.5200_125	Other Personnel Services Taxable Reimbursements	-	230	33	230-33-000	5200	5200_125	Expenses	270	501
230-33-000.5200_130	Other Personnel Services Allowance Taxable	400.00	230	33	230-33-000	5200	5200_130	Expenses	270	502
230-33-000.5400_100	Employee Benefits FICA	4,503.00	230	33	230-33-000	5400	5400_100	Expenses	270	512
230-33-000.5400_105	Employee Benefits Unemployment Insurance	-	230	33	230-33-000	5400	5400_105	Expenses	270	513
230-33-000.5400_115	Employee Benefits Retirement B	5,997.00	230	33	230-33-000	5400	5400_115	Expenses	270	515
230-33-000.5400_120	Employee Benefits Workers Compensation	799.00	230	33	230-33-000	5400	5400_120	Expenses	270	517
230-33-000.5400_125	Employee Benefits Health Insurance	19,654.00	230	33	230-33-000	5400	5400_125	Expenses	270	518
230-33-000.5400_130	Employee Benefits Dental Insurance	753.00	230	33	230-33-000	5400	5400_130	Expenses	270	519
230-33-000.5400_135	Employee Benefits Life Insurance	120.00	230	33	230-33-000	5400	5400_135	Expenses	270	520
230-33-000.5400_145	Employee Benefits Employee Parking	2,000.00	230	33	230-33-000	5400	5400_145	Expenses	270	523
230-33-000.5400_150	Employee Benefits Recognition	1,000.00	230	33	230-33-000	5400	5400_150	Expenses	270	524
230-33-000.6000	Office Supplies	1,500.00	230	33	230-33-000	6000	6000	Expenses	270	527
230-33-000.6005	Postage	100.00	230	33	230-33-000	6005	6005	Expenses	270	528
230-33-000.6010	Computer Equipment	-	230	33	230-33-000	6010	6010	Expenses	270	530
230-33-000.6025	Furnishings	-	230	33	230-33-000	6025	6025	Expenses	270	534
230-33-000.6200	Medical Fees And Supplies	-	230	33	230-33-000	6200	6200	Expenses	270	537
230-33-000.6202	Printing/Copying/Paper Mgt	-	230	33	230-33-000	6202	6202	Expenses	270	541
230-33-000.6203	Dues/Subscriptions	2,000.00	230	33	230-33-000	6203	6203	Expenses	270	542
230-33-000.6208	Special Supplies	-	230	33	230-33-000	6208	6208	Expenses	270	547
230-33-000.6211	Specialized Equipment	-	230	33	230-33-000	6211	6211	Expenses	270	549
230-33-000.6300_100	Repair & Maintenance Equipment Parts	-	230	33	230-33-000	6300	6300_100	Expenses	270	623
230-33-000.6300_170	Repair & Maintenance Buildings	-	230	33	230-33-000	6300	6300_170	Expenses	270	640
230-33-000.6400_100	Utilities Electricity	-	230	33	230-33-000	6400	6400_100	Expenses	270	657
230-33-000.6400_110	Utilities Heating Oil	-	230	33	230-33-000	6400	6400_110	Expenses	270	659
230-33-000.6400_115	Utilities Water/Wastewater	-	230	33	230-33-000	6400	6400_115	Expenses	270	661
230-33-000.6400_120	Utilities Rubbish Removal	-	230	33	230-33-000	6400	6400_120	Expenses	270	663
230-33-000.6400_125	Utilities Telecommunications	1,200.00	230	33	230-33-000	6400	6400_125	Expenses	270	664
230-33-000.6400_127	Utilities Cellular Communications	1,200.00	230	33	230-33-000	6400	6400_127	Expenses	270	665
230-33-000.6500_106	Professional and Consultant Svs City Attorney	-	230	33	230-33-000	6500	6500_106	Expenses	270	672
230-33-000.6500_112	Professional and Consultant Svs Audits - Melanson	-	230	33	230-33-000	6500	6500_112	Expenses	270	675
230-33-000.6500_118	Professional and Consultant Svs Contractual Services	-	230	33	230-33-000	6500	6500_118	Expenses	270	680
230-33-000.6530_100	Rentals Property	-	230	33	230-33-000	6530	6530_100	Expenses	270	750
230-33-000.6600	Maintenance Contracts	-	230	33	230-33-000	6600	6600	Expenses	270	754
230-33-000.6610	Custodial Contracts	-	230	33	230-33-000	6610	6610	Expenses	270	756
230-33-000.6700_100	Travel & Training Education	2,000.00	230	33	230-33-000	6700	6700_100	Expenses	270	761
230-33-000.6700_110	Travel & Training Travel Expense	1,000.00	230	33	230-33-000	6700	6700_110	Expenses	270	764
230-33-000.6800_140	Fees for Services Hospitality Expense	1,200.00	230	33	230-33-000	6800	6800_140	Expenses	270	781
230-33-000.7000	Bad Debt Expense	-	230	33	230-33-000	7000	7000	Expenses	270	815
230-33-000.7200_100	Capital Leases Property	23,000.00	230	33	230-33-000	7200	7200_100	Expenses	270	825
230-33-000.7200_115	Capital Leases Equipment	489.00	230	33	230-33-000	7200	7200_115	Expenses	270	831
230-33-000.7225_100	Provisioning Internet	-	230	33	230-33-000	7225	7225_100	Expenses	270	837
230-33-000.7230_105	Insurance General	5,000.00	230	33	230-33-000	7230	7230_105	Expenses	270	843
230-33-000.7230_106	Insurance Stop/Loss Contingency	-	230	33	230-33-000	7230	7230_106	Expenses	270	844
230-33-000.7230_107	Insurance Property	-	230	33	230-33-000	7230	7230_107	Expenses	270	845
230-33-000.7230_115	Insurance Claims and Expenses	1,000.00	230	33	230-33-000	7230	7230_115	Expenses	270	849
230-33-000.7312	Real Estate Taxes	-	230	33	230-33-000	7312	7312	Expenses	270	861
230-33-000.7900	Interfund Transfer	-	230	33	230-33-000	7900	7900	Expenses	270	1035
230-33-000.8015	Indirect Fees	50,000.00	230	33	230-33-000	8015	8015	Expenses	270	1120
230-33-000.8016	Direct Retirement	-	230	33	230-33-000	8016	8016	Expenses	270	1121
230-33-000.8017	Indirect Fees - City Attorney	10,000.00	230	33	230-33-000	8017	8017	Expenses	270	1122
230-33-000.8095	Interest On Pooled Cash	-	230	33	230-33-000	8095	8095	Expenses	270	1146
230-33-390.4345	Advertising Revenues	4,000.00	230	33	230-33-390	4345	4345	Revenues	271	140
230-33-390.4600_120	Fees For Services Culture & Recreation	2,000.00	230	33	230-33-390	4600	4600_120	Revenues	271	225
230-33-390.4950	Donations	-	230	33	230-33-390	4950	4950	Revenues	271	403
230-33-390.4950_115	Donations Corporate	80,000.00	230	33	230-33-390	4950	4950_115	Revenues	271	408
230-33-390.4950_120	Donations Board	-	230	33	230-33-390	4950	4950_120	Revenues	271	409
230-33-390.4952	Revenue - Other	-	230	33	230-33-390	4952	4952	Revenues	271	416
230-33-390.4990_100	Interfund Transfer Proceeds General Fund	-	230	33	230-33-390	4990	4990_100	Revenues	271	426
230-33-390.5000_100	Salaries and Wages Regular, Full Time	215,769.00	230	33	230-33-390	5000	5000_100	Expenses	271	484
230-33-390.5000_115	Salaries and Wages Seasonal/Temporary	5,000.00	230	33	230-33-390	5000	5000_115	Expenses	271	487
230-33-390.5000_900	Salaries and Wages Attrition/reorganization	-	230	33	230-33-390	5000	5000_900	Expenses	271	488
230-33-390.5100	Overtime	6,500.00	230	33	230-33-390	5100	5100	Expenses	271	491
230-33-390.5200_106	Other Personnel Services Staffing	-	230	33	230-33-390	5200	5200_106	Expenses	271	495
230-33-390.5200_115	Other Personnel Services Other Compensation	2,000.00	230	33	230-33-390	5200	5200_115	Expenses	271	497
230-33-390.5200_116	Other Personnel Services Longevity Pay	-	230	33	230-33-390	5200	5200_116	Expenses	271	498
230-33-390.5200_120	Other Personnel Services Shift Differential	200.00	230	33	230-33-390	5200	5200_120	Expenses	271	500
230-33-390.5200_125	Other Personnel Services Taxable Reimbursements	-	230	33	230-33-390	5200	5200_125	Expenses	271	501
230-33-390.5200_130	Other Personnel Services Allowance Taxable	-	230	33	230-33-390	5200	5200_130	Expenses	271	502
230-33-390.5400_100	Employee Benefits FICA	16,506.00	230	33	230-33-390	5400	5400_100	Expenses	271	512
230-33-390.5400_105	Employee Benefits Unemployment Insurance	-	230	33	230-33-390	5400	5400_105	Expenses	271	513

230-33-390.5400_115	Employee Benefits Retirement B	21,985.00	230	33	230-33-390	5400	5400_115	Expenses	271	515
230-33-390.5400_120	Employee Benefits Workers Compensation	2,916.00	230	33	230-33-390	5400	5400_120	Expenses	271	517
230-33-390.5400_125	Employee Benefits Health Insurance	50,763.00	230	33	230-33-390	5400	5400_125	Expenses	271	518
230-33-390.5400_130	Employee Benefits Dental Insurance	1,946.00	230	33	230-33-390	5400	5400_130	Expenses	271	519
230-33-390.5400_135	Employee Benefits Life Insurance	516.00	230	33	230-33-390	5400	5400_135	Expenses	271	520
230-33-390.6005	Postage	100.00	230	33	230-33-390	6005	6005	Expenses	271	528
230-33-390.6202	Printing/Copying/Paper Mgt	4,000.00	230	33	230-33-390	6202	6202	Expenses	271	541
230-33-390.6203	Dues/Subscriptions	8,000.00	230	33	230-33-390	6203	6203	Expenses	271	542
230-33-390.6208	Special Supplies	2,500.00	230	33	230-33-390	6208	6208	Expenses	271	547
230-33-390.6211	Specialized Equipment	1,000.00	230	33	230-33-390	6211	6211	Expenses	271	549
230-33-390.6300_105	Repair & Maintenance Vehicle Maint Supplies	-	230	33	230-33-390	6300	6300_105	Expenses	271	624
230-33-390.6325	Items For Resale	-	230	33	230-33-390	6325	6325	Expenses	271	655
230-33-390.6350	Legal Notice & Advertising	35,000.00	230	33	230-33-390	6350	6350	Expenses	271	654
230-33-390.6500_103	Professional and Consultant Svs Security Contracts	10,000.00	230	33	230-33-390	6500	6500_103	Expenses	271	669
230-33-390.6500_117	Professional and Consultant Svs Instructors and Lecturers	-	230	33	230-33-390	6500	6500_117	Expenses	271	679
230-33-390.6500_118	Professional and Consultant Svs Contractual Services	50,000.00	230	33	230-33-390	6500	6500_118	Expenses	271	680
230-33-390.6500_142	Professional and Consultant Svs Marketing and Promotion	33,000.00	230	33	230-33-390	6500	6500_142	Expenses	271	694
230-33-390.6500_162	Professional and Consultant Svs Performers	18,000.00	230	33	230-33-390	6500	6500_162	Expenses	271	703
230-33-390.6510_100	Artist Services non-salaried compensation	-	230	33	230-33-390	6510	6510_100	Expenses	271	743
230-33-390.6800_140	Fees for Services Hospitality Expense	1,000.00	230	33	230-33-390	6800	6800_140	Expenses	271	781
230-33-390.7225_100	Provisioning Internet	-	230	33	230-33-390	7225	7225_100	Expenses	271	837
230-33-391.4600_120	Fees For Services Culture & Recreation	-	230	33	230-33-391	4600	4600_120	Revenues	272	225
230-33-391.4750	Gain/Loss On Asset	-	230	33	230-33-391	4750	4750	Revenues	272	263
230-33-391.4875_125	Grants Federal Capital Direct	-	230	33	230-33-391	4875	4875_125	Revenues	272	308
230-33-391.4955	Contributions	-	230	33	230-33-391	4955	4955	Revenues	272	418
230-33-391.4990	Interfund Transfer Proceeds	21,000.00	230	33	230-33-391	4990	4990	Revenues	272	425
230-33-391.5000_100	Salaries and Wages Regular, Full Time	197,327.00	230	33	230-33-391	5000	5000_100	Expenses	272	484
230-33-391.5000_115	Salaries and Wages Seasonal/Temporary	10,000.00	230	33	230-33-391	5000	5000_115	Expenses	272	487
230-33-391.5100	Overtime	30,000.00	230	33	230-33-391	5100	5100	Expenses	272	491
230-33-391.5200_115	Other Personnel Services Other Compensation	3,000.00	230	33	230-33-391	5200	5200_115	Expenses	272	497
230-33-391.5200_116	Other Personnel Services Longevity Pay	500.00	230	33	230-33-391	5200	5200_116	Expenses	272	498
230-33-391.5200_120	Other Personnel Services Shift Differential	600.00	230	33	230-33-391	5200	5200_120	Expenses	272	500
230-33-391.5200_125	Other Personnel Services Taxable Reimbursements	-	230	33	230-33-391	5200	5200_125	Expenses	272	501
230-33-391.5200_130	Other Personnel Services Allowance Taxable	1,200.00	230	33	230-33-391	5200	5200_130	Expenses	272	502
230-33-391.5400_100	Employee Benefits FICA	15,134.00	230	33	230-33-391	5400	5400_100	Expenses	272	512
230-33-391.5400_105	Employee Benefits Unemployment Insurance	-	230	33	230-33-391	5400	5400_105	Expenses	272	513
230-33-391.5400_115	Employee Benefits Retirement B	20,105.00	230	33	230-33-391	5400	5400_115	Expenses	272	515
230-33-391.5400_120	Employee Benefits Workers Compensation	2,685.00	230	33	230-33-391	5400	5400_120	Expenses	272	517
230-33-391.5400_125	Employee Benefits Health Insurance	50,763.00	230	33	230-33-391	5400	5400_125	Expenses	272	518
230-33-391.5400_130	Employee Benefits Dental Insurance	1,946.00	230	33	230-33-391	5400	5400_130	Expenses	272	519
230-33-391.5400_135	Employee Benefits Life Insurance	516.00	230	33	230-33-391	5400	5400_135	Expenses	272	520
230-33-391.6030	Vehicles and Trucks	25,000.00	230	33	230-33-391	6030	6030	Expenses	272	535
230-33-391.6206	Custodian Supplies	11,000.00	230	33	230-33-391	6206	6206	Expenses	272	545
230-33-391.6208	Special Supplies	-	230	33	230-33-391	6208	6208	Expenses	272	547
230-33-391.6211	Specialized Equipment	2,000.00	230	33	230-33-391	6211	6211	Expenses	272	549
230-33-391.6212	Fuel	2,000.00	230	33	230-33-391	6212	6212	Expenses	272	556
230-33-391.6214	Clothing And Uniforms	2,000.00	230	33	230-33-391	6214	6214	Expenses	272	560
230-33-391.6300_105	Repair & Maintenance Vehicle Maint Supplies	10,000.00	230	33	230-33-391	6300	6300_105	Expenses	272	624
230-33-391.6300_140	Repair & Maintenance Salt	15,000.00	230	33	230-33-391	6300	6300_140	Expenses	272	632
230-33-391.6300_165	Repair & Maintenance Other Small Charges Not Capital	-	230	33	230-33-391	6300	6300_165	Expenses	272	639
230-33-391.6300_182	Repair & Maintenance Drainage and Catch Basins	-	230	33	230-33-391	6300	6300_182	Expenses	272	644
230-33-391.6350	Legal Notice & Advertising	-	230	33	230-33-391	6350	6350	Expenses	272	654
230-33-391.6400_100	Utilities Electricity	15,000.00	230	33	230-33-391	6400	6400_100	Expenses	272	657
230-33-391.6400_115	Utilities Water/Wastewater	2,500.00	230	33	230-33-391	6400	6400_115	Expenses	272	661
230-33-391.6400_120	Utilities Rubbish Removal	10,000.00	230	33	230-33-391	6400	6400_120	Expenses	272	663
230-33-391.6400_125	Utilities Telecommunications	-	230	33	230-33-391	6400	6400_125	Expenses	272	664
230-33-391.6400_127	Utilities Cellular Communications	-	230	33	230-33-391	6400	6400_127	Expenses	272	665
230-33-391.6500_103	Professional and Consultant Svs Security Contracts	-	230	33	230-33-391	6500	6500_103	Expenses	272	669
230-33-391.6500_118	Professional and Consultant Svs Contractual Services	43,000.00	230	33	230-33-391	6500	6500_118	Expenses	272	680
230-33-391.6500_121	Professional and Consultant Svs Contractual Snow Removal	60,000.00	230	33	230-33-391	6500	6500_121	Expenses	272	683
230-33-391.6500_142	Professional and Consultant Svs Marketing and Promotion	-	230	33	230-33-391	6500	6500_142	Expenses	272	694
230-33-391.6610	Custodial Contracts	-	230	33	230-33-391	6610	6610	Expenses	272	756
230-33-391.6615	Property Repairs	-	230	33	230-33-391	6615	6615	Expenses	272	757
230-33-391.6800_140	Fees for Services Hospitality Expense	-	230	33	230-33-391	6800	6800_140	Expenses	272	781
230-33-391.7200_115	Capital Leases Equipment	-	230	33	230-33-391	7200	7200_115	Expenses	272	831
230-33-391.7250	Capital Lease Interest	-	230	33	230-33-391	7250	7250	Expenses	272	852
230-33-391.9500	Capital Outlay	-	230	33	230-33-391	9500	9500	Expenses	272	1167
230-33-391.9500_110	Capital Outlay Capital Expenditures	-	230	33	230-33-391	9500	9500_110	Expenses	272	1171
		2,460,279.00								

Account	Description	2026 Department Requested	Fund	Department	Org Set	Rollup	GL #	Type	Org Set sort order	Account sort order
230-33-000.4075	Penalties & Interest	-	230	33	230-33-000	4075	4075	Revenues	270	60
230-33-000.4100_120	Licenses And Certificates Culture & Recreation	40,000.00	230	33	230-33-000	4100	4100_120	Revenues	270	79
230-33-000.4240	Obstruction Fee	1,500.00	230	33	230-33-000	4240	4240	Revenues	270	90
230-33-000.4242	Sidewalk Cafe Fees	100,000.00	230	33	230-33-000	4242	4242	Revenues	270	91
230-33-000.4245	Common Area Fees	768,075.00	230	33	230-33-000	4245	4245	Revenues	270	92
230-33-000.4275	Rent & Lease	30,000.00	230	33	230-33-000	4275	4275	Revenues	270	114
230-33-000.4600_120	Fees For Services Culture & Recreation	-	230	33	230-33-000	4600	4600_120	Revenues	270	225
230-33-000.4720	Use of Fund Balance	-	230	33	230-33-000	4720	4720	Revenues	270	242
230-33-000.4825_155	Interdepartmental Interest on Pooled Cash	600.00	230	33	230-33-000	4825	4825_155	Revenues	270	283
230-33-000.4950	Donations	-	230	33	230-33-000	4950	4950	Revenues	270	403
230-33-000.4950_115	Donations Corporate	-	230	33	230-33-000	4950	4950_115	Revenues	270	408
230-33-000.4952	Revenue - Other	-	230	33	230-33-000	4952	4952	Revenues	270	416
230-33-000.4990_100	Interfund Transfer Proceeds General Fund	200,000.00	230	33	230-33-000	4990	4990_100	Revenues	270	426
230-33-000.4990_115	Interfund Transfer Proceeds Reserved/Committed	-	230	33	230-33-000	4990	4990_115	Revenues	270	432
230-33-000.5000_100	Salaries and Wages Regular, Full Time	58,862.00	230	33	230-33-000	5000	5000_100	Expenses	270	484
230-33-000.5000_115	Salaries and Wages Seasonal/Temporary	-	230	33	230-33-000	5000	5000_115	Expenses	270	487
230-33-000.5100	Overtime	1,000.00	230	33	230-33-000	5100	5100	Expenses	270	491
230-33-000.5200_106	Other Personnel Services Staffing	-	230	33	230-33-000	5200	5200_106	Expenses	270	495
230-33-000.5200_115	Other Personnel Services Other Compensation	300.00	230	33	230-33-000	5200	5200_115	Expenses	270	497
230-33-000.5200_116	Other Personnel Services Longevity Pay	-	230	33	230-33-000	5200	5200_116	Expenses	270	498
230-33-000.5200_120	Other Personnel Services Shift Differential	50.00	230	33	230-33-000	5200	5200_120	Expenses	270	500
230-33-000.5200_125	Other Personnel Services Taxable Reimbursements	-	230	33	230-33-000	5200	5200_125	Expenses	270	501
230-33-000.5200_130	Other Personnel Services Allowance Taxable	400.00	230	33	230-33-000	5200	5200_130	Expenses	270	502
230-33-000.5400_100	Employee Benefits FICA	4,503.00	230	33	230-33-000	5400	5400_100	Expenses	270	512
230-33-000.5400_105	Employee Benefits Unemployment Insurance	-	230	33	230-33-000	5400	5400_105	Expenses	270	513
230-33-000.5400_115	Employee Benefits Retirement B	5,997.00	230	33	230-33-000	5400	5400_115	Expenses	270	515
230-33-000.5400_120	Employee Benefits Workers Compensation	799.00	230	33	230-33-000	5400	5400_120	Expenses	270	517
230-33-000.5400_125	Employee Benefits Health Insurance	19,654.00	230	33	230-33-000	5400	5400_125	Expenses	270	518
230-33-000.5400_130	Employee Benefits Dental Insurance	753.00	230	33	230-33-000	5400	5400_130	Expenses	270	519
230-33-000.5400_135	Employee Benefits Life Insurance	120.00	230	33	230-33-000	5400	5400_135	Expenses	270	520
230-33-000.5400_145	Employee Benefits Employee Parking	2,000.00	230	33	230-33-000	5400	5400_145	Expenses	270	523
230-33-000.5400_150	Employee Benefits Recognition	1,000.00	230	33	230-33-000	5400	5400_150	Expenses	270	524
230-33-000.6000	Office Supplies	1,500.00	230	33	230-33-000	6000	6000	Expenses	270	527
230-33-000.6005	Postage	100.00	230	33	230-33-000	6005	6005	Expenses	270	528
230-33-000.6010	Computer Equipment	-	230	33	230-33-000	6010	6010	Expenses	270	530
230-33-000.6025	Furnishings	-	230	33	230-33-000	6025	6025	Expenses	270	534
230-33-000.6200	Medical Fees And Supplies	-	230	33	230-33-000	6200	6200	Expenses	270	537
230-33-000.6202	Printing/Copying/Paper Mgt	-	230	33	230-33-000	6202	6202	Expenses	270	541
230-33-000.6203	Dues/Subscriptions	2,000.00	230	33	230-33-000	6203	6203	Expenses	270	542
230-33-000.6208	Special Supplies	-	230	33	230-33-000	6208	6208	Expenses	270	547
230-33-000.6211	Specialized Equipment	-	230	33	230-33-000	6211	6211	Expenses	270	549
230-33-000.6300_100	Repair & Maintenance Equipment Parts	-	230	33	230-33-000	6300	6300_100	Expenses	270	623
230-33-000.6300_170	Repair & Maintenance Buildings	-	230	33	230-33-000	6300	6300_170	Expenses	270	640
230-33-000.6400_100	Utilities Electricity	-	230	33	230-33-000	6400	6400_100	Expenses	270	657
230-33-000.6400_110	Utilities Heating Oil	-	230	33	230-33-000	6400	6400_110	Expenses	270	659
230-33-000.6400_115	Utilities Water/Wastewater	-	230	33	230-33-000	6400	6400_115	Expenses	270	661
230-33-000.6400_120	Utilities Rubbish Removal	-	230	33	230-33-000	6400	6400_120	Expenses	270	663
230-33-000.6400_125	Utilities Telecommunications	1,200.00	230	33	230-33-000	6400	6400_125	Expenses	270	664
230-33-000.6400_127	Utilities Cellular Communications	1,200.00	230	33	230-33-000	6400	6400_127	Expenses	270	665
230-33-000.6500_106	Professional and Consultant Svs City Attorney	-	230	33	230-33-000	6500	6500_106	Expenses	270	672
230-33-000.6500_112	Professional and Consultant Svs Audits - Melanson	-	230	33	230-33-000	6500	6500_112	Expenses	270	675
230-33-000.6500_118	Professional and Consultant Svs Contractual Services	-	230	33	230-33-000	6500	6500_118	Expenses	270	680
230-33-000.6530_100	Rentals Property	-	230	33	230-33-000	6530	6530_100	Expenses	270	750
230-33-000.6600	Maintenance Contracts	-	230	33	230-33-000	6600	6600	Expenses	270	754
230-33-000.6610	Custodial Contracts	-	230	33	230-33-000	6610	6610	Expenses	270	756
230-33-000.6700_100	Travel & Training Education	2,000.00	230	33	230-33-000	6700	6700_100	Expenses	270	761
230-33-000.6700_110	Travel & Training Travel Expense	1,000.00	230	33	230-33-000	6700	6700_110	Expenses	270	764
230-33-000.6800_140	Fees for Services Hospitality Expense	1,200.00	230	33	230-33-000	6800	6800_140	Expenses	270	781
230-33-000.7000	Bad Debt Expense	-	230	33	230-33-000	7000	7000	Expenses	270	815
230-33-000.7200_100	Capital Leases Property	23,000.00	230	33	230-33-000	7200	7200_100	Expenses	270	825
230-33-000.7200_115	Capital Leases Equipment	489.00	230	33	230-33-000	7200	7200_115	Expenses	270	831
230-33-000.7225_100	Provisioning Internet	-	230	33	230-33-000	7225	7225_100	Expenses	270	837
230-33-000.7230_105	Insurance General	5,000.00	230	33	230-33-000	7230	7230_105	Expenses	270	843
230-33-000.7230_106	Insurance Stop/Loss Contingency	-	230	33	230-33-000	7230	7230_106	Expenses	270	844
230-33-000.7230_107	Insurance Property	-	230	33	230-33-000	7230	7230_107	Expenses	270	845
230-33-000.7230_115	Insurance Claims and Expenses	1,000.00	230	33	230-33-000	7230	7230_115	Expenses	270	849
230-33-000.7312	Real Estate Taxes	-	230	33	230-33-000	7312	7312	Expenses	270	861
230-33-000.7900	Interfund Transfer	-	230	33	230-33-000	7900	7900	Expenses	270	1035
230-33-000.8015	Indirect Fees	50,000.00	230	33	230-33-000	8015	8015	Expenses	270	1120
230-33-000.8016	Direct Retirement	-	230	33	230-33-000	8016	8016	Expenses	270	1121
230-33-000.8017	Indirect Fees - City Attorney	10,000.00	230	33	230-33-000	8017	8017	Expenses	270	1122
230-33-000.8095	Interest On Pooled Cash	-	230	33	230-33-000	8095	8095	Expenses	270	1146
230-33-390.4345	Advertising Revenues	4,000.00	230	33	230-33-390	4345	4345	Revenues	271	140
230-33-390.4600_120	Fees For Services Culture & Recreation	2,000.00	230	33	230-33-390	4600	4600_120	Revenues	271	225
230-33-390.4950	Donations	-	230	33	230-33-390	4950	4950	Revenues	271	403
230-33-390.4950_115	Donations Corporate	80,000.00	230	33	230-33-390	4950	4950_115	Revenues	271	408
230-33-390.4950_120	Donations Board	-	230	33	230-33-390	4950	4950_120	Revenues	271	409
230-33-390.4952	Revenue - Other	-	230	33	230-33-390	4952	4952	Revenues	271	416
230-33-390.4990_100	Interfund Transfer Proceeds General Fund	-	230	33	230-33-390	4990	4990_100	Revenues	271	426
230-33-390.5000_100	Salaries and Wages Regular, Full Time	215,769.00	230	33	230-33-390	5000	5000_100	Expenses	271	484
230-33-390.5000_115	Salaries and Wages Seasonal/Temporary	5,000.00	230	33	230-33-390	5000	5000_115	Expenses	271	487
230-33-390.5000_900	Salaries and Wages Attrition/reorganization	-	230	33	230-33-390	5000	5000_900	Expenses	271	488
230-33-390.5100	Overtime	6,500.00	230	33	230-33-390	5100	5100	Expenses	271	491
230-33-390.5200_106	Other Personnel Services Staffing	-	230	33	230-33-390	5200	5200_106	Expenses	271	495
230-33-390.5200_115	Other Personnel Services Other Compensation	2,000.00	230	33	230-33-390	5200	5200_115	Expenses	271	497
230-33-390.5200_116	Other Personnel Services Longevity Pay	-	230	33	230-33-390	5200	5200_116	Expenses	271	498
230-33-390.5200_120	Other Personnel Services Shift Differential	200.00	230	33	230-33-390	5200	5200_120	Expenses	271	500
230-33-390.5200_125	Other Personnel Services Taxable Reimbursements	-	230	33	230-33-390	5200	5200_125	Expenses	271	501
230-33-390.5200_130	Other Personnel Services Allowance Taxable	-	230	33	230-33-390	5200	5200_130	Expenses	271	502
230-33-390.5400_100	Employee Benefits FICA	16,506.00	230	33	230-33-390	5400	5400_100	Expenses	271	512
230-33-390.5400_105	Employee Benefits Unemployment Insurance	-	230	33	230-33-390	5400	5400_105	Expenses	271	513

230-33-390.5400_115	Employee Benefits Retirement B	21,985.00	230	33	230-33-390	5400	5400_115	Expenses	271	515
230-33-390.5400_120	Employee Benefits Workers Compensation	2,916.00	230	33	230-33-390	5400	5400_120	Expenses	271	517
230-33-390.5400_125	Employee Benefits Health Insurance	50,763.00	230	33	230-33-390	5400	5400_125	Expenses	271	518
230-33-390.5400_130	Employee Benefits Dental Insurance	1,946.00	230	33	230-33-390	5400	5400_130	Expenses	271	519
230-33-390.5400_135	Employee Benefits Life Insurance	516.00	230	33	230-33-390	5400	5400_135	Expenses	271	520
230-33-390.6005	Postage	100.00	230	33	230-33-390	6005	6005	Expenses	271	528
230-33-390.6202	Printing/Copying/Paper Mgt	4,000.00	230	33	230-33-390	6202	6202	Expenses	271	541
230-33-390.6203	Dues/Subscriptions	8,000.00	230	33	230-33-390	6203	6203	Expenses	271	542
230-33-390.6208	Special Supplies	2,500.00	230	33	230-33-390	6208	6208	Expenses	271	547
230-33-390.6211	Specialized Equipment	1,000.00	230	33	230-33-390	6211	6211	Expenses	271	549
230-33-390.6300_105	Repair & Maintenance Vehicle Maint Supplies	-	230	33	230-33-390	6300	6300_105	Expenses	271	624
230-33-390.6325	Items For Resale	-	230	33	230-33-390	6325	6325	Expenses	271	651
230-33-390.6350	Legal Notice & Advertising	35,000.00	230	33	230-33-390	6350	6350	Expenses	271	654
230-33-390.6500_103	Professional and Consultant Svs Security Contracts	10,000.00	230	33	230-33-390	6500	6500_103	Expenses	271	669
230-33-390.6500_117	Professional and Consultant Svs Instructors and Lecturers	-	230	33	230-33-390	6500	6500_117	Expenses	271	679
230-33-390.6500_118	Professional and Consultant Svs Contractual Services	50,000.00	230	33	230-33-390	6500	6500_118	Expenses	271	680
230-33-390.6500_142	Professional and Consultant Svs Marketing and Promotion	33,000.00	230	33	230-33-390	6500	6500_142	Expenses	271	694
230-33-390.6500_162	Professional and Consultant Svs Performers	18,000.00	230	33	230-33-390	6500	6500_162	Expenses	271	703
230-33-390.6510_100	Artist Services non-salaried compensation	-	230	33	230-33-390	6510	6510_100	Expenses	271	743
230-33-390.6800_140	Fees for Services Hospitality Expense	1,000.00	230	33	230-33-390	6800	6800_140	Expenses	271	781
230-33-390.7225_100	Provisioning Internet	-	230	33	230-33-390	7225	7225_100	Expenses	271	837
230-33-391.4600_120	Fees For Services Culture & Recreation	-	230	33	230-33-391	4600	4600_120	Revenues	272	225
230-33-391.4750	Gain/Loss On Asset	-	230	33	230-33-391	4750	4750	Revenues	272	263
230-33-391.4875_125	Grants Federal Capital Direct	-	230	33	230-33-391	4875	4875_125	Revenues	272	308
230-33-391.4955	Contributions	-	230	33	230-33-391	4955	4955	Revenues	272	418
230-33-391.4990	Interfund Transfer Proceeds	21,000.00	230	33	230-33-391	4990	4990	Revenues	272	425
230-33-391.5000_100	Salaries and Wages Regular, Full Time	197,327.00	230	33	230-33-391	5000	5000_100	Expenses	272	484
230-33-391.5000_115	Salaries and Wages Seasonal/Temporary	10,000.00	230	33	230-33-391	5000	5000_115	Expenses	272	487
230-33-391.5100	Overtime	30,000.00	230	33	230-33-391	5100	5100	Expenses	272	491
230-33-391.5200_115	Other Personnel Services Other Compensation	3,000.00	230	33	230-33-391	5200	5200_115	Expenses	272	497
230-33-391.5200_116	Other Personnel Services Longevity Pay	500.00	230	33	230-33-391	5200	5200_116	Expenses	272	498
230-33-391.5200_120	Other Personnel Services Shift Differential	600.00	230	33	230-33-391	5200	5200_120	Expenses	272	500
230-33-391.5200_125	Other Personnel Services Taxable Reimbursements	-	230	33	230-33-391	5200	5200_125	Expenses	272	501
230-33-391.5200_130	Other Personnel Services Allowance Taxable	1,200.00	230	33	230-33-391	5200	5200_130	Expenses	272	502
230-33-391.5400_100	Employee Benefits FICA	15,134.00	230	33	230-33-391	5400	5400_100	Expenses	272	512
230-33-391.5400_105	Employee Benefits Unemployment Insurance	-	230	33	230-33-391	5400	5400_105	Expenses	272	513
230-33-391.5400_115	Employee Benefits Retirement B	20,105.00	230	33	230-33-391	5400	5400_115	Expenses	272	515
230-33-391.5400_120	Employee Benefits Workers Compensation	2,685.00	230	33	230-33-391	5400	5400_120	Expenses	272	517
230-33-391.5400_125	Employee Benefits Health Insurance	50,763.00	230	33	230-33-391	5400	5400_125	Expenses	272	518
230-33-391.5400_130	Employee Benefits Dental Insurance	1,946.00	230	33	230-33-391	5400	5400_130	Expenses	272	519
230-33-391.5400_135	Employee Benefits Life Insurance	516.00	230	33	230-33-391	5400	5400_135	Expenses	272	520
230-33-391.6030	Vehicles and Trucks	25,000.00	230	33	230-33-391	6030	6030	Expenses	272	535
230-33-391.6206	Custodian Supplies	11,000.00	230	33	230-33-391	6206	6206	Expenses	272	545
230-33-391.6208	Special Supplies	-	230	33	230-33-391	6208	6208	Expenses	272	547
230-33-391.6211	Specialized Equipment	2,000.00	230	33	230-33-391	6211	6211	Expenses	272	549
230-33-391.6212	Fuel	2,000.00	230	33	230-33-391	6212	6212	Expenses	272	556
230-33-391.6214	Clothing And Uniforms	2,000.00	230	33	230-33-391	6214	6214	Expenses	272	560
230-33-391.6300_105	Repair & Maintenance Vehicle Maint Supplies	10,000.00	230	33	230-33-391	6300	6300_105	Expenses	272	624
230-33-391.6300_140	Repair & Maintenance Salt	15,000.00	230	33	230-33-391	6300	6300_140	Expenses	272	632
230-33-391.6300_165	Repair & Maintenance Other Small Charges Not Capital	-	230	33	230-33-391	6300	6300_165	Expenses	272	639
230-33-391.6300_182	Repair & Maintenance Drainage and Catch Basins	-	230	33	230-33-391	6300	6300_182	Expenses	272	644
230-33-391.6350	Legal Notice & Advertising	-	230	33	230-33-391	6350	6350	Expenses	272	654
230-33-391.6400_100	Utilities Electricity	15,000.00	230	33	230-33-391	6400	6400_100	Expenses	272	657
230-33-391.6400_115	Utilities Water/Wastewater	2,500.00	230	33	230-33-391	6400	6400_115	Expenses	272	661
230-33-391.6400_120	Utilities Rubbish Removal	10,000.00	230	33	230-33-391	6400	6400_120	Expenses	272	663
230-33-391.6400_125	Utilities Telecommunications	-	230	33	230-33-391	6400	6400_125	Expenses	272	664
230-33-391.6400_127	Utilities Cellular Communications	-	230	33	230-33-391	6400	6400_127	Expenses	272	665
230-33-391.6500_103	Professional and Consultant Svs Security Contracts	-	230	33	230-33-391	6500	6500_103	Expenses	272	669
230-33-391.6500_118	Professional and Consultant Svs Contractual Services	43,000.00	230	33	230-33-391	6500	6500_118	Expenses	272	680
230-33-391.6500_121	Professional and Consultant Svs Contractual Snow Removal	60,000.00	230	33	230-33-391	6500	6500_121	Expenses	272	683
230-33-391.6500_142	Professional and Consultant Svs Marketing and Promotion	-	230	33	230-33-391	6500	6500_142	Expenses	272	694
230-33-391.6610	Custodial Contracts	-	230	33	230-33-391	6610	6610	Expenses	272	756
230-33-391.6615	Property Repairs	-	230	33	230-33-391	6615	6615	Expenses	272	757
230-33-391.6800_140	Fees for Services Hospitality Expense	-	230	33	230-33-391	6800	6800_140	Expenses	272	781
230-33-391.7200_115	Capital Leases Equipment	-	230	33	230-33-391	7200	7200_115	Expenses	272	831
230-33-391.7250	Capital Lease Interest	-	230	33	230-33-391	7250	7250	Expenses	272	852
230-33-391.9500	Capital Outlay	-	230	33	230-33-391	9500	9500	Expenses	272	1167
230-33-391.9500_110	Capital Outlay Capital Expenditures	-	230	33	230-33-391	9500	9500_110	Expenses	272	1171
		2,460,279.00								