



City Council

Thursday, May 7, 2026, 5:30 PM, Bushor Conference Room, 149 Church Street, 1st Floor

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1. Agenda

Subject	1.1. Motion to adopt agenda
Meeting	May 7, 2026 - FY27 Budget Presentations - Thursday, May 7, 2026, 5:30 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	1. Agenda
Department	Council and Board
Type	Action Procedural
Recommended Action	Motion to adopt agenda

2. Public Forum: Time Certain: 5:30 pm

Subject	2.1. Verbal Comments
Meeting	May 7, 2026 - FY27 Budget Presentations - Thursday, May 7, 2026, 5:30 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	2. Public Forum: Time Certain: 5:30 pm
Department	Council and Board

Type	Action Procedural
Recommended Action	open Public Forum close Public Forum

3. Burlington City Arts

Subject	3.1. Burlington City Arts
Meeting	May 7, 2026 - FY27 Budget Presentations - Thursday, May 7, 2026, 5:30 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	3. Burlington City Arts
Department	City Arts
Type	Information Presentation

4. Burlington Parks, Recreation, and Waterfront

Subject	4.1. Burlington Parks, Recreation, and Waterfront
Meeting	May 7, 2026 - FY27 Budget Presentations - Thursday, May 7, 2026, 5:30 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	4. Burlington Parks, Recreation, and Waterfront
Department	Parks, Recreation, & Waterfront
Type	Information Presentation

5. Mayor's Office

Subject	5.1. Mayor's Office
Meeting	May 7, 2026 - FY27 Budget Presentations - Thursday, May 7, 2026, 5:30 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	5. Mayor's Office
Department	Mayor's Office
Type	Information Presentation

6. Regional Programs

Subject	6.1. Regional Programs
Meeting	May 7, 2026 - FY27 Budget Presentations - Thursday, May 7, 2026, 5:30 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	6. Regional Programs
Department	Mayor's Office

Type Information
Presentation

7. Retirement Fund **this item will be part of the May 11th Board of Finance Agenda**

Subject 7.1. Retirement Fund
Meeting May 7, 2026 - FY27 Budget Presentations - Thursday, May 7, 2026, 5:30 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category 7. Retirement Fund **this item will be part of the May 11th Board of Finance Agenda**
Department Human Resources
Type Information
Presentation

8. Health & Dental Insurance **this item will be part of the May 11th Board of Finance Agenda**

Subject 8.1. Health & Dental Insurance
Meeting May 7, 2026 - FY27 Budget Presentations - Thursday, May 7, 2026, 5:30 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category 8. Health & Dental Insurance **this item will be part of the May 11th Board of Finance Agenda**
Department Human Resources
Type Information
Presentation

9. Liability Insurance and Workers Comp **this item will be part of the May 11th Board of Finance Agenda**

Subject 9.1. Liability Insurance and Workers Comp
Meeting May 7, 2026 - FY27 Budget Presentations - Thursday, May 7, 2026, 5:30 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category 9. Liability Insurance and Workers Comp **this item will be part of the May 11th Board of Finance Agenda**
Department Human Resources
Type Information
Presentation

10. Department Of Finance And Administration

Subject 10.1. Department Of Finance And Administration
Meeting May 7, 2026 - FY27 Budget Presentations - Thursday, May 7, 2026, 5:30 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category 10. Department Of Finance And Administration
Department Department of Finance and Administration

Type Information
Presentation

11. Adjournment

Subject	11.1. Motion to adjourn
Meeting	May 7, 2026 - FY27 Budget Presentations - Thursday, May 7, 2026, 5:30 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	11. Adjournment
Department	Council and Board
Type	Action Procedural
Recommended Action	Motion to adjourn

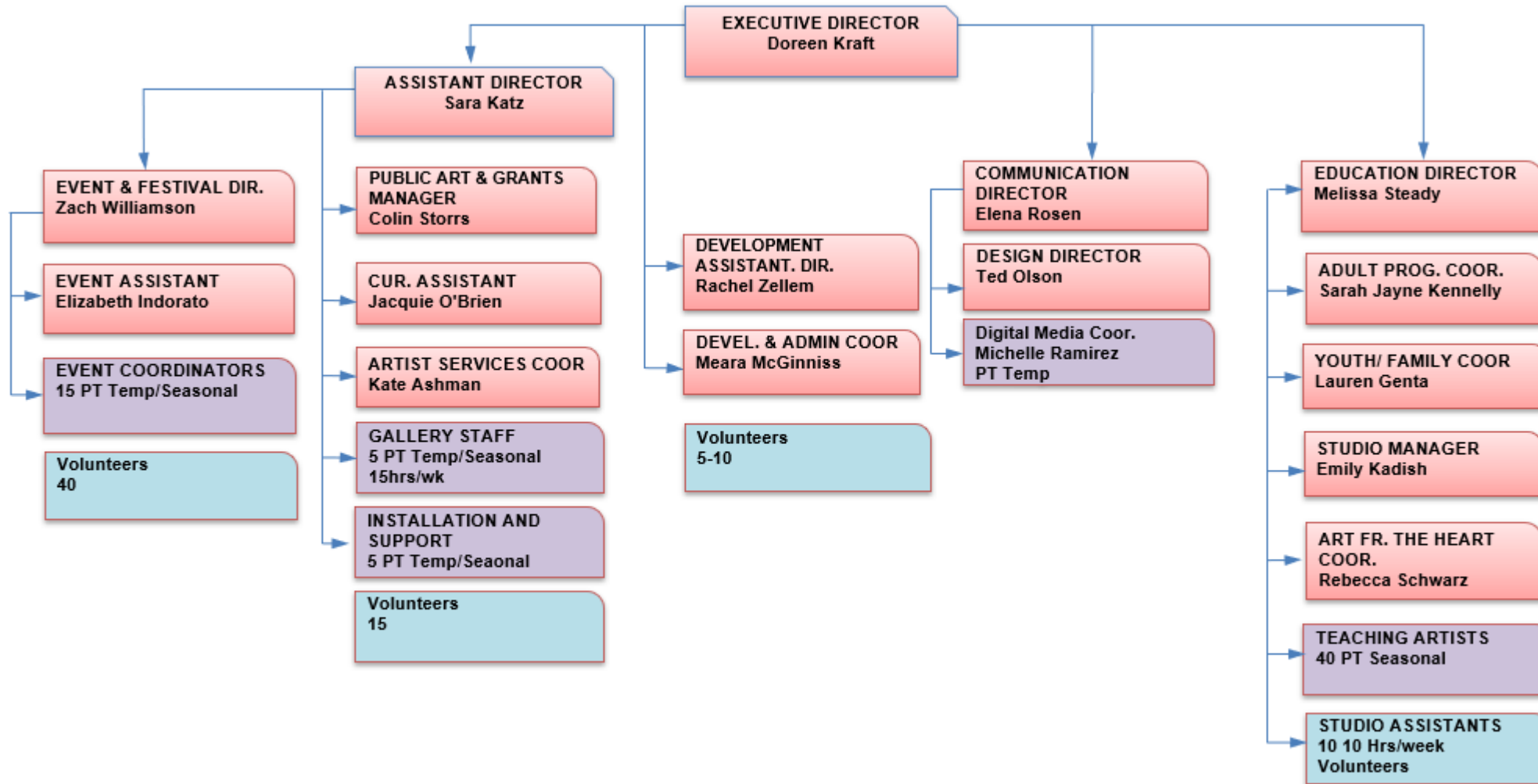


May 7, 2026

Burlington City Arts



BCA FY27 Organizational Chart



FY26 Highlights

Education

- Programs served 4029 children, teens, and adults to date through studio classes, camps, workshops, and scholarships that expand access to creative skill-building and community participation
- Served 556 youth through summer camps, including 130 scholarships supporting access through fundraised dollars.

Events

- Festival of Fools returned as a two-day community celebration supported through partnerships with local businesses and community sponsors.
- Activated City Hall Park with 107 public events from July–September, drawing 42,768 attendees downtown
- Groundhog Fest and Downtown Lights promoted Burlington during winter months
- Jazz on the Marketplace returns in June '26

Public Art

- Installed two permanent public artworks contributing to long-term cultural infrastructure and placemaking.
- Youth Mural Apprenticeship explored Burlington's industrial and waterfront history with 8 youth apprentices, created 1 permanent artwork, engaged 200 audience members in person for unveiling and 22,694 digitally

Exhibitions

- *Human Impact: Contemporary Art and the Environment* engages audiences in issues related to climate, extraction, pollution, repair, and reuse through contemporary art. The exhibition welcomed 2,100 visitors in its first month, with 12 school tours scheduled through June '26



FY27 Highlights

Main Street Opening Celebration – July 17 and 18

- BCA coordinating public programming, promotion, and activation strategies for the Main Street reopening in partnership with DPW and CEDO.

Gallery Youth Mural Apprenticeship, Storm Water History Explored

- Year two of the Youth Mural Apprenticeship will explore stormwater and Lake Champlain issues through youth-driven public art in partnership with the Water Department.

Illuminate Burlington

- Expand the winter pilot initiative connecting downtown and waterfront areas through lighting installations, artist projects, and community partner events during the winter season.

Artist grants

- Launch a new foundation-funded artist grant program supporting regional artists working in experimental media and community-based presentation models.

405 Pine Street

- Expand public and partner use of the new 405 Pine Street community space for meetings, workshops, and civic and cultural gatherings.

Audience Survey

- Conduct outreach and engagement with existing and potential audience to inform future cultural planning



Cost Savings for FY27

FY27 reductions prioritize preserving core public programming and education services while lowering General Fund impact.

- Eliminated vacant Development Director position as fundraising responsibilities transition in part to the BCA Foundation.- \$125,000
- Hold open vacant curator position for 1 year while piloting alternative exhibition development models. - \$74,000
- Reduced scale and frequency of higher-cost events to prioritize sustainability, maintain broader year-round programming capacity and facilitate community-led events. -\$68,000



Impact of Cost Savings

Reductions are focused on maintaining the highest-impact public programs while operating within a reduced cost structure.

- Festival of Fools will transition from its original, large-scale multi-day format to a smaller, more financially sustainable model that emphasizes promotion of Burlington and audience experience.
- City Hall Park programming will focus on fewer, higher-attendance and partnership-based events.
- New Year's Eve programming will prioritize free, family-focused daytime activities over larger ticketed evening programming.
- Reduces initial fundraising capacity for first half of FY27 while the BCA Foundation restructures. (Fundraising targets budgeted reflect this.)
- Gallery operating hours adjusted to align staffing capacity with highest attendance periods.



Operating Plan for Reductions

- Pilot a Guest Curator Program that expands exhibition perspectives while allowing BCA staff to focus on production, partnerships, and operational support.
- Senior staff absorbing management duties for exhibitions and fundraising teams. Small reorg may result in second half of fiscal year; funds assumed in proposed budget.
- Reallocate education staff capacity from concluded programs to support continued youth and intergenerational programming across downtown and Pine Street sites.
- Long-term donor cultivation and pipeline development will transition gradually to the BCA Foundation.



FY26-FY27 Budget Change

	FY26 Budget	FY26 Projected Final	FY27 Proposed	\$ Change FY26 Budget to FY27 Proposed	% Change FY26 Budget to FY27 Proposed
Revenues	1,762,585	1,711,305	1,748,435	(14,150)	-1%
Expense	3,243,248	3,127,300	3,080,650	(162,598)	-5%
GF Impact	(1,480,663)	(1,415,995)	(1,332,215)	(176,748)	-12%

- The proposed FY27 budget reduces BCA's General Fund impact by \$176,748, reflecting the combined effects of a reduction in staff salaries and program expenses and an increase in the cost of benefits.
- FY26 vacancy savings helped offset operating costs during organizational restructuring and are contributing to lower FY27 expenses.



Moving Forward

Opportunities

- New multi-year artist grant initiative 100% through national foundation funding with an estimated annual net benefit of approximately \$40,000 to support administrative costs and \$60,000 to regional artists and creative activity.
- Develop a coordinated event production and scheduling function to support city departments and community partners, improve permitting and operational systems, and strengthen infrastructure for public events citywide.
- Broadened perspectives through diverse curatorial voices in exhibitions programs
- Facilitation of community events in public spaces (San Gennaro Food Fest, Spotlight 250)

Challenges

- Continued uncertainty in corporate and philanthropic giving, combined with reduced fundraising staffing capacity during BCA Foundation restructuring.



Summary

- FY27 budget reduces General Fund impact by 12% while preserving core public programming, youth education, exhibitions, and public art initiatives.
- Organizational restructuring and staffing consolidation support a more sustainable operational model.
- BCA continues to leverage partnerships, grants, and earned revenue to expand the impact of municipal investment.
- Strategic reductions prioritize long-term stability while maintaining BCA's role in economic revitalization, cultural access, and community engagement.





Question and Discussion



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount	2024 Amended Budget	2024 Actual Amount
Fund 101 - General Fund							
REVENUE							
Department 27 - Burlington City Arts							
Division 000 - Admin							
Program 000 - Administration							
<i>Other Revenue</i>							
4380_109	Third Party Gateway CC surcharge	9,500.00	13,547.11	17,000.00	9,400.71	.00	353.51
<i>Other Revenue Totals</i>		<u>\$9,500.00</u>	<u>\$13,547.11</u>	<u>\$17,000.00</u>	<u>\$9,400.71</u>	<u>\$0.00</u>	<u>\$353.51</u>
Program 000 - Administration Totals		<u>\$9,500.00</u>	<u>\$13,547.11</u>	<u>\$17,000.00</u>	<u>\$9,400.71</u>	<u>\$0.00</u>	<u>\$353.51</u>
Program 051 - Development							
<i>Intergovernmental Revenues</i>							
4875_100	Grants Federal Operating Direct	.00	.00	45,000.00	45,000.00	25,000.00	25,000.00
4875_140	Grants State Operating	9,000.00	13,000.00	89,000.00	85,000.00	123,100.00	113,474.07
<i>Intergovernmental Revenues Totals</i>		<u>\$9,000.00</u>	<u>\$13,000.00</u>	<u>\$134,000.00</u>	<u>\$130,000.00</u>	<u>\$148,100.00</u>	<u>\$138,474.07</u>
<i>Other Revenue</i>							
4950_115	Donations Corporate	165,000.00	122,229.93	323,500.00	228,641.40	323,500.00	256,203.00
4950_120	Donations Board	115,000.00	83,997.50	100,000.00	140,509.10	100,000.00	65,584.79
4950_123	Donations General	50,000.00	34,720.56	33,000.00	35,417.50	33,000.00	29,222.75
4950_125	Donations Major Gifts	250,000.00	206,934.51	262,500.00	202,825.80	262,500.00	194,716.74
4950_130	Donations Special Events	65,000.00	.00	65,000.00	52,739.43	73,970.00	92,711.20
<i>Other Revenue Totals</i>		<u>\$645,000.00</u>	<u>\$447,882.50</u>	<u>\$784,000.00</u>	<u>\$660,133.23</u>	<u>\$792,970.00</u>	<u>\$638,438.48</u>
<i>Miscellaneous</i>							
4330	Foundations	350,000.00	155,041.00	125,000.00	122,500.00	125,000.00	110,000.00
<i>Miscellaneous Totals</i>		<u>\$350,000.00</u>	<u>\$155,041.00</u>	<u>\$125,000.00</u>	<u>\$122,500.00</u>	<u>\$125,000.00</u>	<u>\$110,000.00</u>
Program 051 - Development Totals		<u>\$1,004,000.00</u>	<u>\$615,923.50</u>	<u>\$1,043,000.00</u>	<u>\$912,633.23</u>	<u>\$1,066,070.00</u>	<u>\$886,912.55</u>
Division 000 - Admin Totals		<u>\$1,013,500.00</u>	<u>\$629,470.61</u>	<u>\$1,060,000.00</u>	<u>\$922,033.94</u>	<u>\$1,066,070.00</u>	<u>\$887,266.06</u>
Division 175 - BCA Center							
<i>Charges for Services</i>							
4275	Rent & Lease	5,000.00	5,516.00	23,000.00	22,404.75	23,000.00	26,790.50
4600_120	Fees For Services Culture & Recreation	64,000.00	34,155.00	64,000.00	48,525.00	43,800.00	39,416.00
<i>Charges for Services Totals</i>		<u>\$69,000.00</u>	<u>\$39,671.00</u>	<u>\$87,000.00</u>	<u>\$70,929.75</u>	<u>\$66,800.00</u>	<u>\$66,206.50</u>
<i>Other Revenue</i>							
4950_123	Donations General	.00	.00	.00	383.00	.00	.00
<i>Other Revenue Totals</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$383.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Miscellaneous</i>							
4395	Art & Merchandise Sales	60,000.00	55,082.16	110,000.00	152,979.81	50,000.00	31,668.33
4397	Class Registration	5,000.00	7,727.50	16,000.00	18,310.25	5,000.00	17,246.25
<i>Miscellaneous Totals</i>		<u>\$65,000.00</u>	<u>\$62,809.66</u>	<u>\$126,000.00</u>	<u>\$171,290.06</u>	<u>\$55,000.00</u>	<u>\$48,914.58</u>
Division 175 - BCA Center Totals		<u>\$134,000.00</u>	<u>\$102,480.66</u>	<u>\$213,000.00</u>	<u>\$242,602.81</u>	<u>\$121,800.00</u>	<u>\$115,121.08</u>



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount	2024 Amended Budget	2024 Actual Amount
Fund 101 - General Fund							
REVENUE							
Department 27 - Burlington City Arts							
Division 176 - Arts Education							
Program 056 - Clay Studio							
<i>Miscellaneous</i>							
4397	Class Registration	.00	100.00	.00	.00	.00	.00
<i>Miscellaneous Totals</i>		\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 056 - Clay Studio Totals		\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 058 - Visual Arts							
<i>Charges for Services</i>							
4275	Rent & Lease	102,410.00	107,730.43	95,000.00	91,748.93	50,000.00	63,010.10
<i>Charges for Services Totals</i>		\$102,410.00	\$107,730.43	\$95,000.00	\$91,748.93	\$50,000.00	\$63,010.10
<i>Miscellaneous</i>							
4395	Art & Merchandise Sales	21,525.00	13,761.28	20,500.00	13,776.70	15,000.00	17,292.97
4397	Class Registration	324,000.00	330,401.69	360,000.00	259,000.52	255,000.00	273,975.75
<i>Miscellaneous Totals</i>		\$345,525.00	\$344,162.97	\$380,500.00	\$272,777.22	\$270,000.00	\$291,268.72
Program 058 - Visual Arts Totals		\$447,935.00	\$451,893.40	\$475,500.00	\$364,526.15	\$320,000.00	\$354,278.82
Division 176 - Arts Education Totals		\$447,935.00	\$451,993.40	\$475,500.00	\$364,526.15	\$320,000.00	\$354,278.82
Division 177 - Festivals/Events							
<i>Intergovernmental Revenues</i>							
4990_100	Interfund Transfer Proceeds General Fund	.00	.00	.00	.00	30,000.00	30,000.00
<i>Intergovernmental Revenues Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
<i>Charges for Services</i>							
4275	Rent & Lease	90,000.00	61,682.83	52,000.00	39,876.60	26,400.00	43,944.40
4295	Parking Fees	.00	.00	.00	.00	15,000.00	20,421.00
4465	Rent Grounds	.00	.00	.00	.00	15,000.00	.00
<i>Charges for Services Totals</i>		\$90,000.00	\$61,682.83	\$52,000.00	\$39,876.60	\$56,400.00	\$64,365.40
<i>Other Revenue</i>							
4720	Use of Fund Balance	.00	.00	.00	.00	120,000.00	.00
4950_115	Donations Corporate	.00	.00	.00	.00	60,000.00	69,500.00
<i>Other Revenue Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$180,000.00	\$69,500.00
<i>Miscellaneous</i>							
4387	Admissions	21,000.00	76,374.74	75,000.00	71,417.59	52,500.00	73,043.19
4395	Art & Merchandise Sales	.00	.00	.00	.00	60,000.00	76,490.97
<i>Miscellaneous Totals</i>		\$21,000.00	\$76,374.74	\$75,000.00	\$71,417.59	\$112,500.00	\$149,534.16
Division 177 - Festivals/Events Totals		\$111,000.00	\$138,057.57	\$127,000.00	\$111,294.19	\$378,900.00	\$313,399.56



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount	2024 Amended Budget	2024 Actual Amount
Fund 101 - General Fund							
REVENUE							
Department 27 - Burlington City Arts							
Division 178 - Public Art							
<i>Charges for Services</i>							
4600_120	Fees For Services Culture & Recreation	42,000.00	.00	12,000.00	10,707.00	12,000.00	5,000.00
<i>Charges for Services Totals</i>		\$42,000.00	\$0.00	\$12,000.00	\$10,707.00	\$12,000.00	\$5,000.00
<i>Miscellaneous</i>							
4395	Art & Merchandise Sales	.00	.00	.00	300.00	.00	.00
<i>Miscellaneous Totals</i>		\$0.00	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00
Division 178 - Public Art Totals		\$42,000.00	\$0.00	\$12,000.00	\$11,007.00	\$12,000.00	\$5,000.00
Department 27 - Burlington City Arts Totals		\$1,748,435.00	\$1,322,002.24	\$1,887,500.00	\$1,651,464.09	\$1,898,770.00	\$1,675,065.52
REVENUE TOTALS		\$1,748,435.00	\$1,322,002.24	\$1,887,500.00	\$1,651,464.09	\$1,898,770.00	\$1,675,065.52
EXPENSE							
Department 27 - Burlington City Arts							
Division 000 - Admin							
Program 000 - Administration							
<i>Personnel Services</i>							
5000_100	Salaries and Wages Regular, Full Time	554,806.00	454,492.57	580,146.00	484,195.64	552,132.00	496,998.59
5000_110	Salaries and Wages Regular Part Time	.00	(3,074.08)	.00	3,074.08	.00	.00
5000_115	Salaries and Wages Seasonal/Temporary	25,000.00	5,819.43	12,000.00	22,663.77	26,000.00	8,837.63
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	.00	.00	(59,000.00)	.00
5100	Overtime	750.00	(335.74)	1,500.00	1,400.69	1,000.00	2,607.19
5200_115	Other Personnel Services Other Compensation	2,800.00	1,213.70	2,800.00	436.30	2,800.00	2,050.00
5200_120	Other Personnel Services Shift Differential	.00	108.66	.00	1.87	.00	.00
5200_130	Other Personnel Services Allowance Taxable	1,500.00	1,538.36	2,760.00	951.49	1,000.00	1,373.05
5400_100	Employee Benefits FICA	44,741.00	36,225.60	44,921.00	34,227.31	42,605.00	37,157.59
5400_115	Employee Benefits Retirement B	149,384.00	129,318.00	139,122.00	139,122.00	110,533.00	110,533.00
5400_120	Employee Benefits Workers Compensation	51,651.00	.00	19,463.00	19,463.00	38,529.00	38,083.56
5400_125	Employee Benefits Health Insurance	348,021.00	.00	274,272.00	274,272.00	239,380.00	239,380.00
5400_130	Employee Benefits Dental Insurance	15,414.00	.00	16,760.00	16,760.00	14,201.00	14,201.00
5400_135	Employee Benefits Life Insurance	3,142.00	.00	3,211.00	3,211.00	3,268.00	3,268.00
5400_145	Employee Benefits Employee Parking	3,320.00	.00	.00	5,041.00	2,580.00	3,080.00
5400_150	Employee Benefits Recognition	2,546.00	1,550.54	.00	.00	1,000.00	766.00
<i>Personnel Services Totals</i>		\$1,203,075.00	\$626,857.04	\$1,096,955.00	\$1,004,820.15	\$976,028.00	\$958,335.61
<i>General Operating</i>							
6000	Office Supplies	5,150.00	3,441.81	4,851.00	3,460.91	5,000.00	4,224.51
6005	Postage	5,000.00	4,053.25	4,000.00	3,961.22	4,000.00	3,897.39
6010	Computer Equipment	300.00	.00	300.00	20.32	300.00	1,226.25
6017	Computer Licensing and Maint.	.00	834.47	.00	.00	.00	37.44



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount	2024 Amended Budget	2024 Actual Amount
Fund 101 - General Fund							
EXPENSE							
Department 27 - Burlington City Arts							
Division 000 - Admin							
Program 000 - Administration							
<i>General Operating</i>							
6025	Furnishings	.00	.00	.00	.00	1,500.00	1,501.69
6200	Medical Fees And Supplies	515.00	500.00	1,000.00	910.68	1,000.00	274.11
6202	Printing/Copying/Paper Mgt	29,700.00	16,481.21	26,000.00	25,699.90	73,025.00	68,694.18
6203	Dues/Subscriptions	1,500.00	195.05	1,500.00	59.84	1,100.00	1,333.47
6208	Special Supplies	5,150.00	1,951.90	5,000.00	3,669.52	5,000.00	4,633.36
6327	Customer Credits & Refunds	500.00	.00	500.00	439.00	1,000.00	.00
6350	Legal Notice & Advertising	96,500.00	61,008.72	103,000.00	99,861.97	124,355.00	123,458.89
6400_100	Utilities Electricity	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	11,000.00
6400_125	Utilities Telecommunications	6,000.00	4,224.15	6,800.00	6,336.22	6,800.00	5,983.87
6400_127	Utilities Cellular Communications	4,320.00	3,425.53	2,404.00	2,614.88	1,920.00	2,904.90
6500_118	Professional and Consultant Svs Contractual Services	12,000.00	3,130.00	15,860.00	14,661.01	20,000.00	18,212.28
6700_100	Travel & Training Education	1,030.00	113.39	.00	.00	500.00	125.36
6700_105	Travel & Training Special Training	.00	.00	.00	.00	200.00	200.00
6700_110	Travel & Training Travel Expense	1,030.00	44.80	.00	.00	1,270.00	769.22
6800_140	Fees for Services Hospitality Expense	500.00	52.01	500.00	.00	500.00	140.94
7000	Bad Debt Expense	.00	658.00	.00	763.66	.00	480.00
7200_115	Capital Leases Equipment	978.00	815.20	2,200.00	978.24	2,200.00	1,271.12
7303	Regulatory and Bank Fees	.00	.00	.00	.00	.00	2.50
7303_100	Regulatory and Bank Fees Gateway/Third Party Processing	.00	.00	.00	72.05	.00	.00
<i>General Operating Totals</i>		\$182,173.00	\$112,929.49	\$185,915.00	\$175,509.42	\$261,670.00	\$250,371.48
Program 000 - Administration Totals		\$1,385,248.00	\$739,786.53	\$1,282,870.00	\$1,180,329.57	\$1,237,698.00	\$1,208,707.09
Program 050 - Marketing							
<i>General Operating</i>							
6202	Printing/Copying/Paper Mgt	.00	.00	.00	318.59	.00	.00
<i>General Operating Totals</i>		\$0.00	\$0.00	\$0.00	\$318.59	\$0.00	\$0.00
Program 050 - Marketing Totals		\$0.00	\$0.00	\$0.00	\$318.59	\$0.00	\$0.00
Division 000 - Admin Totals		\$1,385,248.00	\$739,786.53	\$1,282,870.00	\$1,180,648.16	\$1,237,698.00	\$1,208,707.09
Division 175 - BCA Center							
<i>Personnel Services</i>							
5000_100	Salaries and Wages Regular, Full Time	140,330.00	177,092.25	274,258.00	227,228.94	257,879.00	263,011.21
5000_110	Salaries and Wages Regular Part Time	.00	367.20	.00	496.27	.00	.00
5000_115	Salaries and Wages Seasonal/Temporary	35,000.00	25,530.81	63,205.00	53,820.43	90,650.00	93,081.19
5100	Overtime	3,000.00	2,721.62	4,000.00	2,286.35	4,000.00	2,653.44
5200_106	Other Personnel Services Staffing	.00	.00	.00	.00	.00	142.45



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount	2024 Amended Budget	2024 Actual Amount
Fund 101 - General Fund							
EXPENSE							
Department 27 - Burlington City Arts							
Division 175 - BCA Center							
<i>Personnel Services</i>							
5200_115	Other Personnel Services Other Compensation	1,200.00	700.00	1,600.00	800.00	1,600.00	800.00
5200_116	Other Personnel Services Longevity Pay	614.00	.00	500.00	.00	.00	250.00
5200_120	Other Personnel Services Shift Differential	.00	.00	.00	.00	.00	11.27
5200_130	Other Personnel Services Allowance Taxable	1,700.00	850.00	2,852.00	1,343.26	1,000.00	2,236.50
5400_100	Employee Benefits FICA	13,911.00	15,913.04	28,161.00	21,444.98	26,211.00	26,747.13
5400_120	Employee Benefits Workers Compensation	.00	.00	8,979.00	8,979.00	.00	.00
	<i>Personnel Services Totals</i>	\$195,755.00	\$223,174.92	\$383,555.00	\$316,399.23	\$381,340.00	\$388,933.19
<i>General Operating</i>							
6005	Postage	.00	.00	.00	9.29	.00	.00
6007	Shipping and Moving	6,000.00	4,558.14	12,700.00	11,996.45	18,700.00	17,689.30
6010	Computer Equipment	500.00	126.88	500.00	308.84	100.00	94.99
6203	Dues/Subscriptions	1,545.00	1,159.64	1,500.00	828.92	1,200.00	1,059.99
6208	Special Supplies	11,500.00	6,143.91	11,500.00	8,389.76	19,800.00	17,443.91
6212	Fuel	600.00	559.13	650.00	439.04	.00	.00
6500_103	Professional and Consultant Svs Security Contracts	.00	.00	1,000.00	.00	.00	.00
6500_118	Professional and Consultant Svs Contractual Services	45,000.00	9,272.09	30,450.00	30,491.42	15,050.00	15,896.93
6510_100	Artist Services non-salaried compensation	40,000.00	38,300.00	45,000.00	43,266.50	48,000.00	42,800.00
6510_110	Artist Services commissions	15,000.00	15,550.00	18,000.00	18,000.00	18,000.00	18,000.00
6510_120	Artist Services consignments	36,000.00	34,761.30	90,907.00	90,673.87	30,000.00	28,119.89
6510_130	Artist Services reimbursements	2,500.00	1,234.40	2,900.00	2,552.20	2,100.00	1,837.85
6530_125	Rentals Vehicle	515.00	.00	500.00	.00	500.00	.00
6700_110	Travel & Training Travel Expense	4,000.00	2,798.09	3,500.00	2,484.74	4,800.00	3,632.99
6800_140	Fees for Services Hospitality Expense	.00	5,202.74	7,500.00	7,727.39	5,500.00	3,647.37
7303_100	Regulatory and Bank Fees Gateway/Third Party Processing	515.00	.00	1,000.00	37.63	.00	516.97
	<i>General Operating Totals</i>	\$163,675.00	\$119,666.32	\$227,607.00	\$217,206.05	\$163,750.00	\$150,740.19
<i>Regional Programs</i>							
7730	Scholarships	10,000.00	4,815.00	12,500.00	10,328.00	7,500.00	6,475.00
	<i>Regional Programs Totals</i>	\$10,000.00	\$4,815.00	\$12,500.00	\$10,328.00	\$7,500.00	\$6,475.00
	Division 175 - BCA Center Totals	\$369,430.00	\$347,656.24	\$623,662.00	\$543,933.28	\$552,590.00	\$546,148.38
Division 176 - Arts Education							
Program 058 - Visual Arts							
<i>Personnel Services</i>							
5000_100	Salaries and Wages Regular, Full Time	171,148.00	131,580.49	144,838.00	244,701.77	139,549.00	272,645.22



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount	2024 Amended Budget	2024 Actual Amount
Fund 101	General Fund						
EXPENSE							
Department 27 - Burlington City Arts							
Division 176 - Arts Education							
Program 058 - Visual Arts							
<i>Personnel Services</i>							
5000_110	Salaries and Wages Regular Part Time	150,865.00	126,537.44	135,638.00	35,071.25	130,151.00	.00
5000_115	Salaries and Wages Seasonal/Temporary	192,385.00	165,865.23	179,500.00	155,358.02	182,000.00	179,340.54
5100	Overtime	.00	241.40	.00	273.77	.00	188.80
5200_106	Other Personnel Services Staffing	.00	.00	3,000.00	5,261.62	.00	4,438.39
5200_115	Other Personnel Services Other Compensation	1,800.00	400.00	2,500.00	1,713.51	.00	1,794.39
5200_116	Other Personnel Services Longevity Pay	313.00	.00	178.00	.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	2,000.00	1,232.66	4,000.00	2,767.65	.00	3,031.16
5400_100	Employee Benefits FICA	39,666.00	31,113.47	35,929.00	32,985.23	34,555.00	34,194.66
5400_120	Employee Benefits Workers Compensation	.00	.00	9,448.00	9,448.00	.00	.00
<i>Personnel Services Totals</i>		\$558,177.00	\$456,970.69	\$515,031.00	\$487,580.82	\$486,255.00	\$495,633.16
<i>General Operating</i>							
6025	Furnishings	.00	415.02	.00	.00	.00	.00
6203	Dues/Subscriptions	2,575.00	2,513.63	2,500.00	2,316.30	2,500.00	2,387.98
6208	Special Supplies	57,680.00	55,921.15	56,000.00	55,369.96	52,500.00	52,408.99
6300	Repair & Maintenance	.00	.00	.00	.00	226.00	226.00
6500_118	Professional and Consultant Svs Contractual Services	5,000.00	1,346.00	4,000.00	2,938.23	5,274.00	5,691.07
7000	Bad Debt Expense	.00	1,818.50	.00	287.04	.00	.00
7303	Regulatory and Bank Fees	9,500.00	5,863.51	7,500.00	8,862.06	12,500.00	8,519.52
<i>General Operating Totals</i>		\$74,755.00	\$67,877.81	\$70,000.00	\$69,773.59	\$73,000.00	\$69,233.56
<i>Regional Programs</i>							
7730	Scholarships	75,000.00	66,058.00	75,000.00	66,471.00	67,500.00	67,500.00
<i>Regional Programs Totals</i>		\$75,000.00	\$66,058.00	\$75,000.00	\$66,471.00	\$67,500.00	\$67,500.00
Program 058 - Visual Arts Totals		\$707,932.00	\$590,906.50	\$660,031.00	\$623,825.41	\$626,755.00	\$632,366.72
Division 176 - Arts Education Totals		\$707,932.00	\$590,906.50	\$660,031.00	\$623,825.41	\$626,755.00	\$632,366.72
Division 177 - Festivals/Events							
<i>Personnel Services</i>							
5000_100	Salaries and Wages Regular, Full Time	165,898.00	127,336.67	217,204.00	202,007.85	202,599.00	208,825.48
5000_115	Salaries and Wages Seasonal/Temporary	43,500.00	33,078.89	43,500.00	39,337.71	73,341.00	55,806.56
5100	Overtime	6,000.00	5,779.17	8,000.00	7,739.06	10,000.00	12,766.71
5200_110	Other Personnel Services On-Call	927.00	96.00	900.00	360.00	600.00	672.00
5200_115	Other Personnel Services Other Compensation	800.00	137.56	1,300.00	950.00	.00	600.00
5200_120	Other Personnel Services Shift Differential	.00	191.39	.00	38.20	.00	.00
5200_130	Other Personnel Services Allowance Taxable	2,200.00	1,347.08	2,852.00	1,631.69	1,500.00	1,849.96



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount	2024 Amended Budget	2024 Actual Amount
Fund 101 - General Fund							
EXPENSE							
Department 27 - Burlington City Arts							
Division 177 - Festivals/Events							
<i>Personnel Services</i>							
5400_100	Employee Benefits FICA	16,778.00	12,444.40	20,942.00	18,956.89	19,817.00	20,423.55
5400_120	Employee Benefits Workers Compensation	.00	.00	7,147.00	7,147.00	.00	.00
5400_150	Employee Benefits Recognition	.00	.00	.00	25.00	.00	.00
<i>Personnel Services Totals</i>		\$236,103.00	\$180,411.16	\$301,845.00	\$278,193.40	\$307,857.00	\$300,944.26
<i>Capital Equipment</i>							
6211	Specialized Equipment	7,000.00	6,267.75	6,253.00	6,251.38	24,000.00	22,405.35
<i>Capital Equipment Totals</i>		\$7,000.00	\$6,267.75	\$6,253.00	\$6,251.38	\$24,000.00	\$22,405.35
<i>General Operating</i>							
6000	Office Supplies	.00	15.65	.00	.00	.00	.00
6007	Shipping and Moving	.00	.00	.00	136.43	.00	.00
6203	Dues/Subscriptions	.00	882.75	2,415.00	2,411.21	538.00	560.06
6208	Special Supplies	8,500.00	6,154.48	13,000.00	12,481.28	72,962.00	72,648.72
6212	Fuel	206.00	80.57	200.00	14.97	100.00	114.96
6500_103	Professional and Consultant Svs Security Contracts	14,420.00	23,160.50	40,000.00	38,640.66	18,130.00	18,231.68
6500_118	Professional and Consultant Svs Contractual Services	56,252.00	86,667.39	178,035.00	177,015.67	313,345.00	285,610.28
6510_100	Artist Services non-salaried compensation	91,475.00	121,575.00	158,030.00	156,802.00	203,350.00	194,625.00
6510_130	Artist Services reimbursements	3,000.00	.00	2,000.00	2,000.00	3,000.00	2,927.26
6530_125	Rentals Vehicle	2,000.00	237.69	1,345.00	1,263.99	2,000.00	1,599.27
6800_140	Fees for Services Hospitality Expense	5,650.00	5,498.89	19,550.00	19,460.27	23,000.00	20,143.21
<i>General Operating Totals</i>		\$181,503.00	\$244,272.92	\$414,575.00	\$410,226.48	\$636,425.00	\$596,460.44
Division 177 - Festivals/Events Totals		\$424,606.00	\$430,951.83	\$722,673.00	\$694,671.26	\$968,282.00	\$919,810.05
Division 178 - Public Art							
<i>Personnel Services</i>							
5000_100	Salaries and Wages Regular, Full Time	80,534.00	61,292.32	72,475.00	71,069.92	69,061.00	59,641.29
5400_100	Employee Benefits FICA	6,161.00	4,383.59	5,544.00	5,104.67	5,666.00	4,229.01
5400_120	Employee Benefits Workers Compensation	.00	.00	2,429.00	2,429.00	.00	.00
<i>Personnel Services Totals</i>		\$86,695.00	\$65,675.91	\$80,448.00	\$78,603.59	\$74,727.00	\$63,870.30
<i>General Operating</i>							
6208	Special Supplies	5,629.00	1,420.94	12,000.00	7,660.83	1,600.00	894.84
6212	Fuel	.00	.00	.00	.00	.00	7.50
6300	Repair & Maintenance	5,000.00	607.50	5,000.00	3,660.47	.00	.00
6500_118	Professional and Consultant Svs Contractual Services	13,200.00	17,740.05	10,500.00	6,840.00	27,100.00	26,050.00
6510_100	Artist Services non-salaried compensation	20,000.00	10,500.00	5,000.00	5,000.00	.00	.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount	2024 Amended Budget	2024 Actual Amount
Fund 101 - General Fund							
EXPENSE							
Department 27 - Burlington City Arts							
Division 178 - Public Art							
General Operating							
6800_140	Fees for Services Hospitality Expense	2,910.00	121.45	.00	.00	500.00	.00
	<i>General Operating Totals</i>	\$46,739.00	\$30,389.94	\$32,500.00	\$23,161.30	\$29,200.00	\$26,952.34
	Division 178 - Public Art Totals	\$133,434.00	\$96,065.85	\$112,948.00	\$101,764.89	\$103,927.00	\$90,822.64
Division 179 - BCA Grant							
General Operating							
6510_100	Artist Services non-salaried compensation	60,000.00	.00	55,000.00	54,328.00	21,300.00	21,086.09
	<i>General Operating Totals</i>	\$60,000.00	\$0.00	\$55,000.00	\$54,328.00	\$21,300.00	\$21,086.09
	Division 179 - BCA Grant Totals	\$60,000.00	\$0.00	\$55,000.00	\$54,328.00	\$21,300.00	\$21,086.09
	Department 27 - Burlington City Arts Totals	\$3,080,650.00	\$2,205,366.95	\$3,457,184.00	\$3,199,171.00	\$3,510,552.00	\$3,418,940.97
	EXPENSE TOTALS	\$3,080,650.00	\$2,205,366.95	\$3,457,184.00	\$3,199,171.00	\$3,510,552.00	\$3,418,940.97
Fund 101 - General Fund Totals							
	REVENUE TOTALS	\$1,748,435.00	\$1,322,002.24	\$1,887,500.00	\$1,651,464.09	\$1,898,770.00	\$1,675,065.52
	EXPENSE TOTALS	\$3,080,650.00	\$2,205,366.95	\$3,457,184.00	\$3,199,171.00	\$3,510,552.00	\$3,418,940.97
Fund 101 - General Fund Totals		(\$1,332,215.00)	(\$883,364.71)	(\$1,569,684.00)	(\$1,547,706.91)	(\$1,611,782.00)	(\$1,743,875.45)
	Net Grand Totals						
	REVENUE GRAND TOTALS	\$1,748,435.00	\$1,322,002.24	\$1,887,500.00	\$1,651,464.09	\$1,898,770.00	\$1,675,065.52
	EXPENSE GRAND TOTALS	\$3,080,650.00	\$2,205,366.95	\$3,457,184.00	\$3,199,171.00	\$3,510,552.00	\$3,418,940.97
	Net Grand Totals	(\$1,332,215.00)	(\$883,364.71)	(\$1,569,684.00)	(\$1,547,706.91)	(\$1,611,782.00)	(\$1,743,875.45)



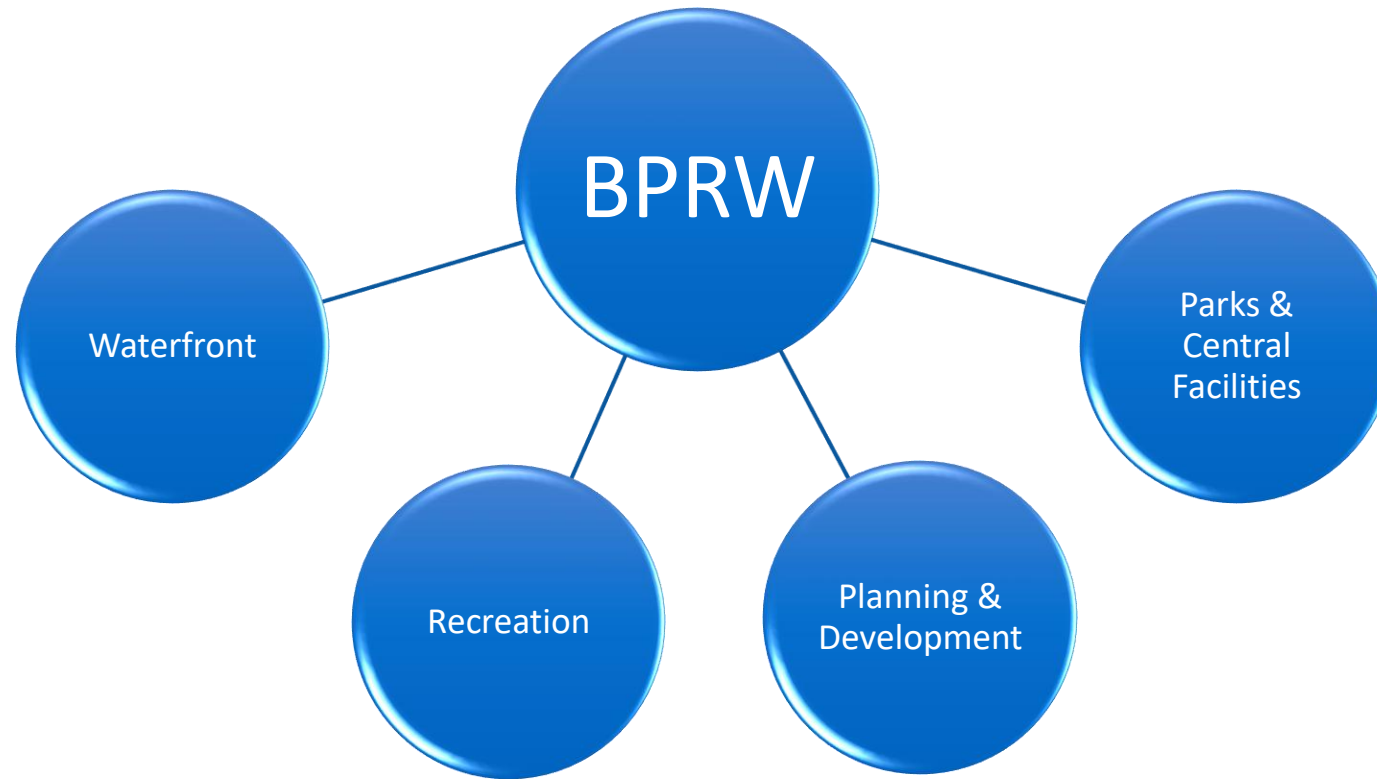
**BURLINGTON
PARKS
RECREATION
WATERFRONT**

Burlington Parks, Recreation & Waterfront

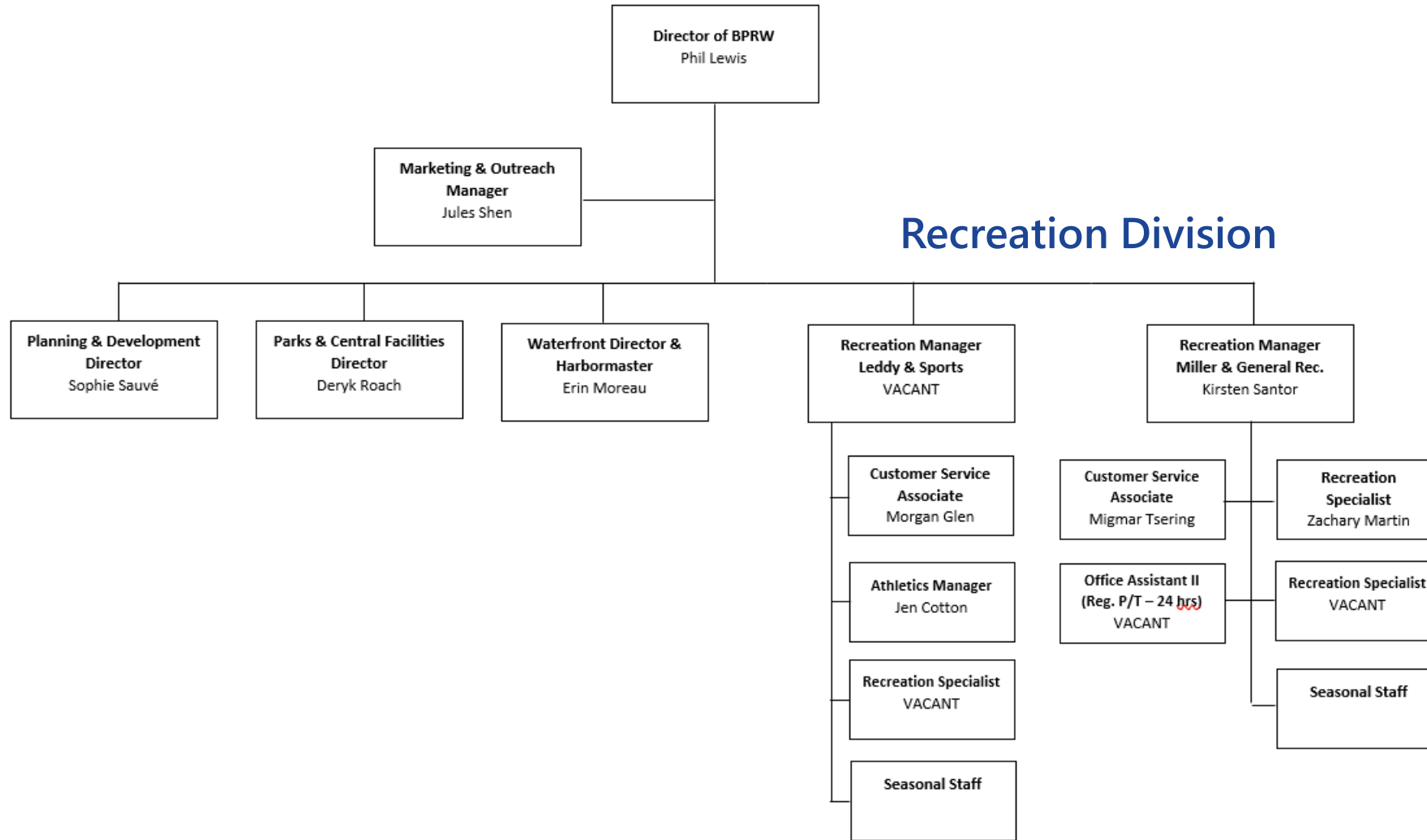
FY27 Budget Presentation | May 7, 2026



BPRW Organizational Chart (by Division)

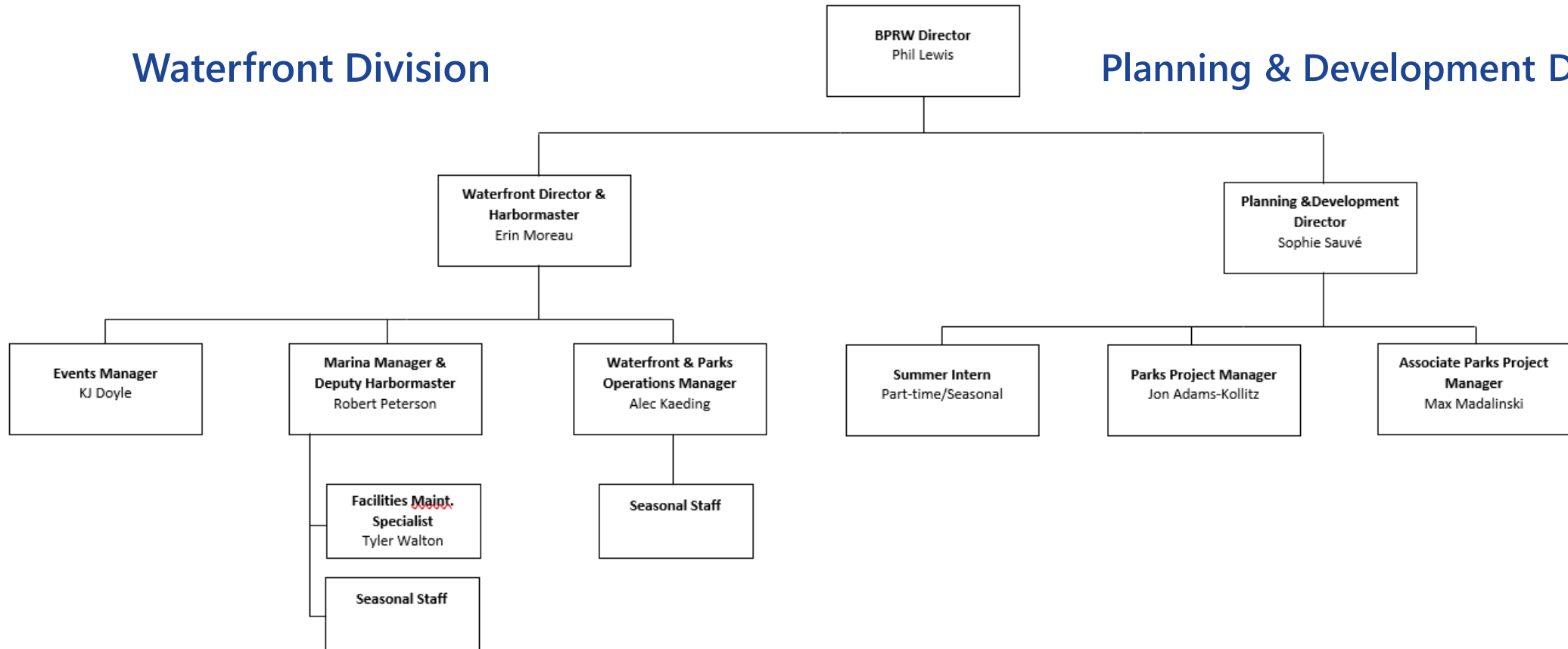


BPRW Organizational Chart

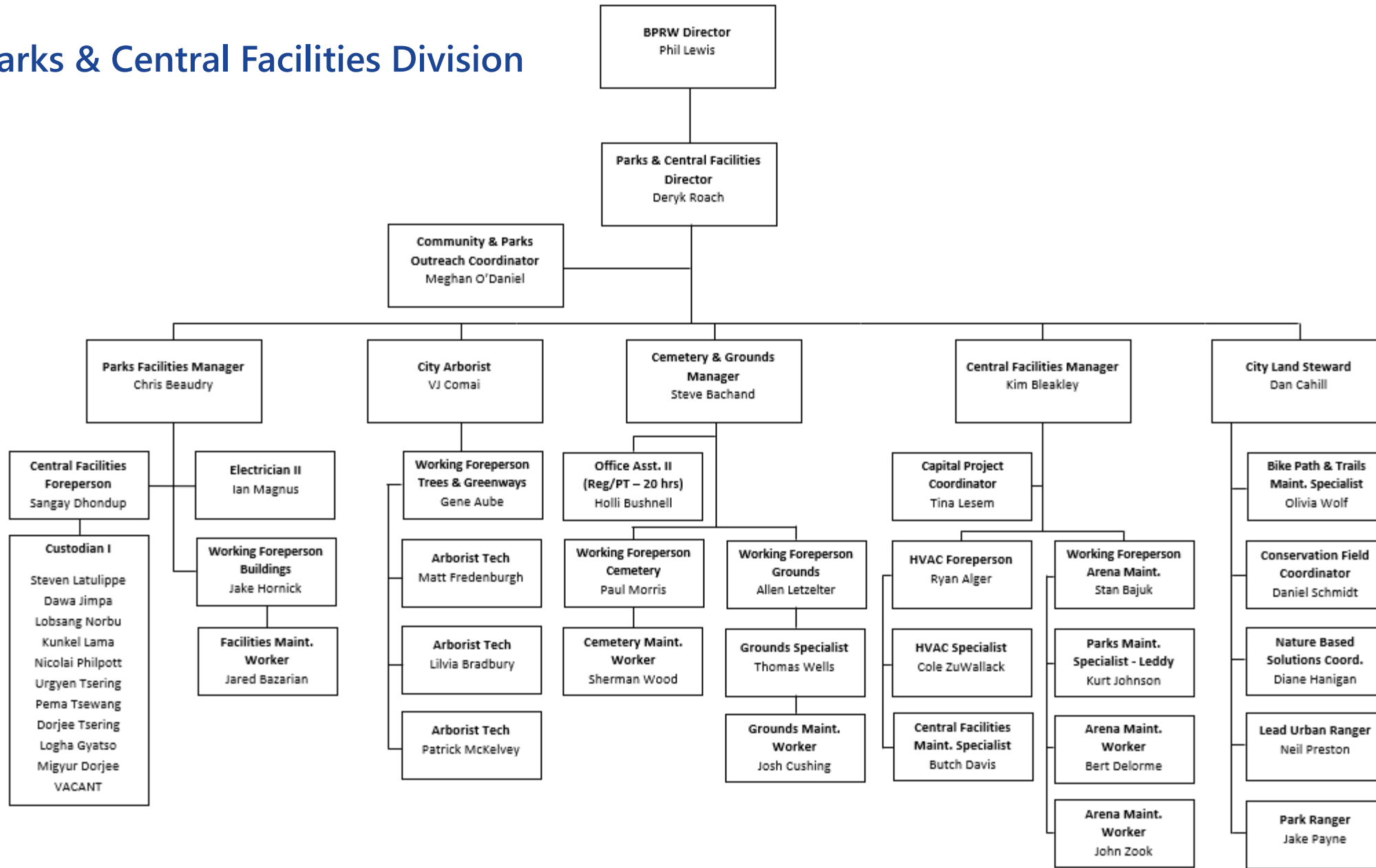


Waterfront Division

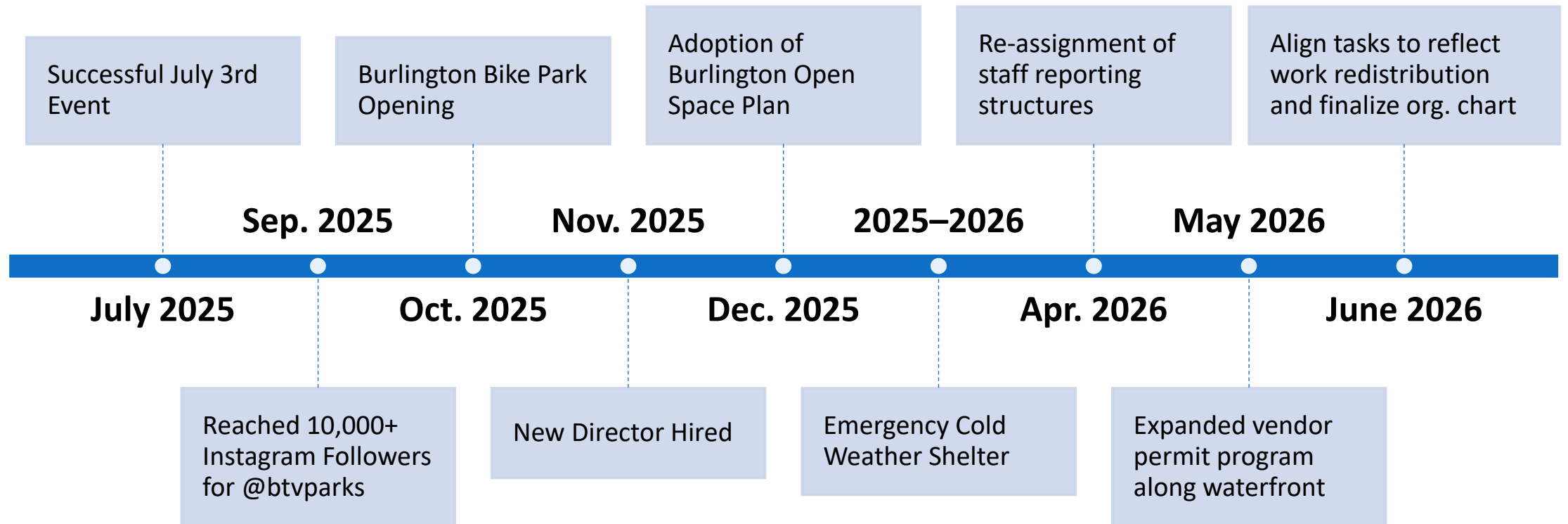
Planning & Development Division



Parks & Central Facilities Division



BPRW FY26 Highlights





Cost Savings for FY27

- **Hold open a Custodian I position (1.0 FTE) – vacant**
 - The loss of this position will impact staff levels in City buildings by 12%, creating a lower level of service system-wide.
 - Will work to maximize resources equitably across all City buildings and Departments.
 - Will not be able to support non-reimbursable custodial requests outside of scheduled hours.
 - Deep cleaning and specialty cleaning will be impacted.
- **Reduction of Part-Time/Seasonal Staff at Oakledge Park (\$40k)**
 - Prioritizing staffing during weekends and programmed events. Previously Oakledge was staffed 7 days a week by a team of six employees. Funding levels now allow for staffing 4 days a week with three employees.
 - On-site staff will not always be available. Response time for requests will be impacted, as will landscaping and cleaning services.



Cost Savings for FY27

- Department-wide Service Reduction (\$271k)
 - Belt-tightening across all divisions in materials, supplies, and contractual services
 - Reduction of staff training and recreation program scholarships
 - Reduction of internally produced events: WAG the Waterfront, Senior Holiday Dinner & Halloween Howl at Oakledge
 - Elimination of annual flower planting and landscape bed maintenance at all parks excluding City Hall Park
 - Reduction of watering and turf materials such as grass seed and fertilizer
 - Reduction of facility re-investment projects across all divisions. Lower funds will limit ability to repair and replace public-facing infrastructure.

BPRW FY27 Budget Highlights

	FY26 Amended	FY27 Proposed	Change
Revenues	\$5,977,388	\$5,643,071	-5.6%
Expenses	\$10,632,753	\$10,997,702	3.4%
Net	(\$4,655,365)	(\$5,354,631)	

Moving Forward

Opportunities

- New organizational structure will help stabilize and strengthen the Department's collaborative and supportive culture
- Revision of BPRW Comprehensive Plan – creating community supported vision for the next decade, a critical roadmap for the Department

Areas of Concern

- Continued loss of Canadian tourism
- Impacts of encampments on staff resources, capital assets, and revenue producing operations



Moving Forward

Opportunities

- The return of all summer concert nights at Waterfront Park, along with the return of community favorites Beach Bites and two nights of free Waterfront Jazz concerts
- New Leddy Arena Manager to bring focus and attention to facility improvements and the customer experience
- After a time of challenges and transitions, the Recreation Division is poised to operate more efficiently, strengthen our programs and better serve our community through the new staff-supportive structure





Summary

- Continuing to provide a high-level of service to our community within our allocated resources
- Lack of resources for repair and replacement of park and facility infrastructure will continue to be a struggle
- 7% expenditure reduction of FY26 GF subsidy
- 3.4% increase in expenses
- 5.6% reduction in revenues
- Staff reduced by 1 FTE
- 63 full-time staff
- Up to 100 seasonal staff



Thank you!

Questions and Discussion



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101 - General Fund						
REVENUE						
Department 23 - Parks and Recreation						
Division 000 - Admin						
Program 000 - Administration						
<i>Intergovernmental Revenues</i>						
4990_709	Interfund Transfer Proceeds CIP	200,000.00	200,000.00	200,000.00	218,000.00	218,000.00
<i>Intergovernmental Revenues Totals</i>		\$200,000.00	\$200,000.00	\$200,000.00	\$218,000.00	\$218,000.00
<i>Other Revenue</i>						
4380_109	Third Party Gateway CC surcharge	35,000.00	35,000.00	41,782.55	56,485.00	43,004.56
4955	Contributions	3,000.00	3,000.00	5,677.63	3,000.00	17,248.36
<i>Other Revenue Totals</i>		\$38,000.00	\$38,000.00	\$47,460.18	\$59,485.00	\$60,252.92
<i>Miscellaneous</i>						
4535	Misc Rev	12,000.00	12,000.00	8,523.25	12,000.00	8,923.60
<i>Miscellaneous Totals</i>		\$12,000.00	\$12,000.00	\$8,523.25	\$12,000.00	\$8,923.60
Program 000 - Administration Totals		\$250,000.00	\$250,000.00	\$255,983.43	\$289,485.00	\$287,176.52
Program 050 - Marketing						
<i>Charges for Services</i>						
4600_130	Fees For Services Miscellaneous	.00	.00	6.40	10,000.00	3,658.88
<i>Charges for Services Totals</i>		\$0.00	\$0.00	\$6.40	\$10,000.00	\$3,658.88
Program 050 - Marketing Totals		\$0.00	\$0.00	\$6.40	\$10,000.00	\$3,658.88
Program 230 - Parks Planning						
<i>Intergovernmental Revenues</i>						
4600_112	Fees For Services Capital Projects	.00	.00	.00	43,341.00	43,341.00
4990_830	Interfund Transfer Proceeds PFP	113,149.00	113,149.00	.00	.00	.00
<i>Intergovernmental Revenues Totals</i>		\$113,149.00	\$113,149.00	\$0.00	\$43,341.00	\$43,341.00
Program 230 - Parks Planning Totals		\$113,149.00	\$113,149.00	\$0.00	\$43,341.00	\$43,341.00
Division 000 - Admin Totals		\$363,149.00	\$363,149.00	\$255,989.83	\$342,826.00	\$334,176.40
Division 044 - Grants						
<i>Intergovernmental Revenues</i>						
4875_000	Grants Proceeds	.00	.00	.00	.00	20,872.68
4875_140	Grants State Operating	.00	.00	5,061.90	52,000.00	41,823.36
<i>Intergovernmental Revenues Totals</i>		\$0.00	\$0.00	\$5,061.90	\$52,000.00	\$62,696.04
Division 044 - Grants Totals		\$0.00	\$0.00	\$5,061.90	\$52,000.00	\$62,696.04
Division 100 - Parks						
Program 000 - Administration						
<i>Charges for Services</i>						
4275	Rent & Lease	5,000.00	5,000.00	.00	5,000.00	.00
4375	Recreation Fees	29,925.00	29,925.00	29,291.40	23,500.00	29,339.10



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101	General Fund					
REVENUE						
Department 23 - Parks and Recreation						
Division 100 - Parks						
Program 000 - Administration						
<i>Charges for Services</i>						
4600_120	Fees For Services Culture & Recreation	7,350.00	7,350.00	610.00	7,000.00	3,062.35
	<i>Charges for Services Totals</i>	<u>\$42,275.00</u>	<u>\$42,275.00</u>	<u>\$29,901.40</u>	<u>\$35,500.00</u>	<u>\$32,401.45</u>
<i>Other Revenue</i>						
4950	Donations	.00	.00	948.64	.00	.00
	<i>Other Revenue Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$948.64</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Miscellaneous</i>						
4535_130	Misc Rev Reimbursements	.00	.00	.00	.00	2,506.98
	<i>Miscellaneous Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,506.98</u>
	Program 000 - Administration Totals	<u>\$42,275.00</u>	<u>\$42,275.00</u>	<u>\$30,850.04</u>	<u>\$35,500.00</u>	<u>\$34,908.43</u>
Program 235 - Grounds Maintenance						
<i>Charges for Services</i>						
4600_120	Fees For Services Culture & Recreation	10,500.00	10,500.00	11,054.53	10,000.00	5,508.68
	<i>Charges for Services Totals</i>	<u>\$10,500.00</u>	<u>\$10,500.00</u>	<u>\$11,054.53</u>	<u>\$10,000.00</u>	<u>\$5,508.68</u>
	Program 235 - Grounds Maintenance Totals	<u>\$10,500.00</u>	<u>\$10,500.00</u>	<u>\$11,054.53</u>	<u>\$10,000.00</u>	<u>\$5,508.68</u>
Program 236 - Buildings Maintenance						
<i>Charges for Services</i>						
4600_120	Fees For Services Culture & Recreation	3,000.00	6,000.00	7,200.00	6,000.00	3,250.00
	<i>Charges for Services Totals</i>	<u>\$3,000.00</u>	<u>\$6,000.00</u>	<u>\$7,200.00</u>	<u>\$6,000.00</u>	<u>\$3,250.00</u>
	Program 236 - Buildings Maintenance Totals	<u>\$3,000.00</u>	<u>\$6,000.00</u>	<u>\$7,200.00</u>	<u>\$6,000.00</u>	<u>\$3,250.00</u>
Program 237 - Trees & Greenways						
<i>Intergovernmental Revenues</i>						
4875_140	Grants State Operating	.00	17,500.00	17,500.00	.00	.00
4990_832	Interfund Transfer Proceeds Greenbelt	130,732.00	130,732.00	.00	123,674.00	123,674.00
	<i>Intergovernmental Revenues Totals</i>	<u>\$130,732.00</u>	<u>\$148,232.00</u>	<u>\$17,500.00</u>	<u>\$123,674.00</u>	<u>\$123,674.00</u>
<i>Charges for Services</i>						
4365	Material, Labor And Equipment	105,000.00	105,000.00	37,513.29	105,000.00	107,065.24
4425	Billing Services	5,000.00	5,000.00	92.40	5,000.00	552.00
	<i>Charges for Services Totals</i>	<u>\$110,000.00</u>	<u>\$110,000.00</u>	<u>\$37,605.69</u>	<u>\$110,000.00</u>	<u>\$107,617.24</u>
	Program 237 - Trees & Greenways Totals	<u>\$240,732.00</u>	<u>\$258,232.00</u>	<u>\$55,105.69</u>	<u>\$233,674.00</u>	<u>\$231,291.24</u>



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101	General Fund					
REVENUE						
Department 23 - Parks and Recreation						
Division 100 - Parks						
Program 238 - Conservation						
<i>Intergovernmental Revenues</i>						
4875_175	Grants Miscellaneous	8,560.00	8,560.00	.00	.00	.00
4990_833	Interfund Transfer Proceeds Conservation Legacy	68,200.00	68,200.00	.00	164,117.00	164,117.00
4990_834	Interfund Transfer Proceeds Bike Path Improvements	263,108.00	263,108.00	.00	144,256.00	144,256.00
<i>Intergovernmental Revenues Totals</i>		\$339,868.00	\$339,868.00	\$0.00	\$308,373.00	\$308,373.00
<i>Charges for Services</i>						
4375	Recreation Fees	49,130.00	48,000.00	48,789.57	48,000.00	49,130.00
<i>Charges for Services Totals</i>		\$49,130.00	\$48,000.00	\$48,789.57	\$48,000.00	\$49,130.00
<i>Other Revenue</i>						
4950	Donations	5,000.00	23,150.00	23,040.00	5,000.00	2,640.00
<i>Other Revenue Totals</i>		\$5,000.00	\$23,150.00	\$23,040.00	\$5,000.00	\$2,640.00
Program 238 - Conservation Totals		\$399,998.00	\$411,018.00	\$71,829.57	\$361,373.00	\$360,143.00
Program 239 - Cemeteries						
<i>Intergovernmental Revenues</i>						
4990	Interfund Transfer Proceeds	21,443.00	21,443.00	.00	25,000.00	34,571.97
<i>Intergovernmental Revenues Totals</i>		\$21,443.00	\$21,443.00	\$0.00	\$25,000.00	\$34,571.97
<i>Charges for Services</i>						
4275	Rent & Lease	4,000.00	4,000.00	2,100.00	4,000.00	3,525.00
4310	Sales Of Cemetary Lots	78,000.00	78,000.00	85,600.00	78,000.00	91,879.70
4315	Burials	70,000.00	70,000.00	55,869.00	70,000.00	89,099.00
4600_130	Fees For Services Miscellaneous	2,000.00	2,000.00	1,340.00	2,000.00	.00
<i>Charges for Services Totals</i>		\$154,000.00	\$154,000.00	\$144,909.00	\$154,000.00	\$184,503.70
<i>Other Revenue</i>						
4950	Donations	.00	.00	.00	.00	100.00
<i>Other Revenue Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
<i>Miscellaneous</i>						
4330	Foundations	1,200.00	350.00	2,160.00	2,000.00	2,100.00
<i>Miscellaneous Totals</i>		\$1,200.00	\$350.00	\$2,160.00	\$2,000.00	\$2,100.00
Program 239 - Cemeteries Totals		\$176,643.00	\$175,793.00	\$147,069.00	\$181,000.00	\$221,275.67
Program 240 - Central Facilities						
<i>Intergovernmental Revenues</i>						
4600_111	Fees For Services Interdepartmental	68,842.00	68,842.00	65,355.12	80,973.00	80,973.98
4825_145	Interdepartmental Facility Charges	82,105.00	82,105.00	82,105.01	82,105.00	82,105.01
<i>Intergovernmental Revenues Totals</i>		\$150,947.00	\$150,947.00	\$147,460.13	\$163,078.00	\$163,078.99



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101 - General Fund						
REVENUE						
Department 23 - Parks and Recreation						
Division 100 - Parks						
Program 240 - Central Facilities						
<i>Other Revenue</i>						
4750	Gain/Loss On Asset	.00	40,250.00	13,650.00	.00	.00
	<i>Other Revenue Totals</i>	\$0.00	\$40,250.00	\$13,650.00	\$0.00	\$0.00
<i>Miscellaneous</i>						
4535_130	Misc Rev Reimbursements	.00	.00	6,037.40	.00	19,710.69
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$6,037.40	\$0.00	\$19,710.69
	Program 240 - Central Facilities Totals	\$150,947.00	\$191,197.00	\$167,147.53	\$163,078.00	\$182,789.68
	Division 100 - Parks Totals	\$1,018,095.00	\$1,095,015.00	\$490,256.36	\$990,625.00	\$1,039,166.70
Division 101 - Recreation						
Program 000 - Administration						
<i>Other Revenue</i>						
4950	Donations	.00	.00	.00	8,000.00	.00
	<i>Other Revenue Totals</i>	\$0.00	\$0.00	\$0.00	\$8,000.00	\$0.00
	Program 000 - Administration Totals	\$0.00	\$0.00	\$0.00	\$8,000.00	\$0.00
Program 244 - Senior Services						
<i>Intergovernmental Revenues</i>						
4875_175	Grants Miscellaneous	.00	.00	.00	5,000.00	.00
4990_100	Interfund Transfer Proceeds General Fund	.00	.00	.00	48,690.00	47,272.00
	<i>Intergovernmental Revenues Totals</i>	\$0.00	\$0.00	\$0.00	\$53,690.00	\$47,272.00
<i>Charges for Services</i>						
4375	Recreation Fees	5,000.00	70,922.00	(186.16)	10,000.00	3,293.07
	<i>Charges for Services Totals</i>	\$5,000.00	\$70,922.00	(\$186.16)	\$10,000.00	\$3,293.07
<i>Other Revenue</i>						
4950	Donations	.00	.00	235.00	42,000.00	42,430.00
	<i>Other Revenue Totals</i>	\$0.00	\$0.00	\$235.00	\$42,000.00	\$42,430.00
	Program 244 - Senior Services Totals	\$5,000.00	\$70,922.00	\$48.84	\$105,690.00	\$92,995.07
Program 245 - Recreation Programs						
<i>Intergovernmental Revenues</i>						
4875_150	Grants State Aid	60,000.00	60,000.00	55,548.70	60,000.00	87,079.90
4875_175	Grants Miscellaneous	100,000.00	95,000.00	90,000.00	95,000.00	100,000.00
	<i>Intergovernmental Revenues Totals</i>	\$160,000.00	\$155,000.00	\$145,548.70	\$155,000.00	\$187,079.90



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101 - General Fund						
REVENUE						
Department 23 - Parks and Recreation						
Division 101 - Recreation						
Program 245 - Recreation Programs						
<i>Charges for Services</i>						
4375	Recreation Fees	200,000.00	180,000.00	217,010.60	175,000.00	200,105.72
	<i>Charges for Services Totals</i>	<u>\$200,000.00</u>	<u>\$180,000.00</u>	<u>\$217,010.60</u>	<u>\$175,000.00</u>	<u>\$200,105.72</u>
<i>Other Revenue</i>						
4950	Donations	7,500.00	7,500.00	1,970.00	7,500.00	15,013.00
	<i>Other Revenue Totals</i>	<u>\$7,500.00</u>	<u>\$7,500.00</u>	<u>\$1,970.00</u>	<u>\$7,500.00</u>	<u>\$15,013.00</u>
	Program 245 - Recreation Programs Totals	<u>\$367,500.00</u>	<u>\$342,500.00</u>	<u>\$364,529.30</u>	<u>\$337,500.00</u>	<u>\$402,198.62</u>
Program 246 - Events						
<i>Charges for Services</i>						
4300	Parks Event Rental	.00	.00	1,568.22	.00	.00
4375	Recreation Fees	32,000.00	32,000.00	19,623.14	42,000.00	30,488.04
	<i>Charges for Services Totals</i>	<u>\$32,000.00</u>	<u>\$32,000.00</u>	<u>\$21,191.36</u>	<u>\$42,000.00</u>	<u>\$30,488.04</u>
<i>Other Revenue</i>						
4950	Donations	58,750.00	48,750.00	55,600.00	65,000.00	63,415.00
	<i>Other Revenue Totals</i>	<u>\$58,750.00</u>	<u>\$48,750.00</u>	<u>\$55,600.00</u>	<u>\$65,000.00</u>	<u>\$63,415.00</u>
	Program 246 - Events Totals	<u>\$90,750.00</u>	<u>\$80,750.00</u>	<u>\$76,791.36</u>	<u>\$107,000.00</u>	<u>\$93,903.04</u>
Program 247 - Bus Operations						
<i>Charges for Services</i>						
4600_120	Fees For Services Culture & Recreation	.00	20,500.00	.00	20,500.00	19,085.00
	<i>Charges for Services Totals</i>	<u>\$0.00</u>	<u>\$20,500.00</u>	<u>\$0.00</u>	<u>\$20,500.00</u>	<u>\$19,085.00</u>
	Program 247 - Bus Operations Totals	<u>\$0.00</u>	<u>\$20,500.00</u>	<u>\$0.00</u>	<u>\$20,500.00</u>	<u>\$19,085.00</u>
Program 248 - Athletic Programs						
<i>Intergovernmental Revenues</i>						
4875_175	Grants Miscellaneous	.00	12,000.00	10,000.00	12,000.00	.00
	<i>Intergovernmental Revenues Totals</i>	<u>\$0.00</u>	<u>\$12,000.00</u>	<u>\$10,000.00</u>	<u>\$12,000.00</u>	<u>\$0.00</u>
<i>Charges for Services</i>						
4375	Recreation Fees	175,000.00	205,000.00	102,289.44	190,000.00	173,705.15
	<i>Charges for Services Totals</i>	<u>\$175,000.00</u>	<u>\$205,000.00</u>	<u>\$102,289.44</u>	<u>\$190,000.00</u>	<u>\$173,705.15</u>
<i>Other Revenue</i>						
4950	Donations	10,000.00	10,000.00	10.53	10,000.00	1,460.00
	<i>Other Revenue Totals</i>	<u>\$10,000.00</u>	<u>\$10,000.00</u>	<u>\$10.53</u>	<u>\$10,000.00</u>	<u>\$1,460.00</u>
	Program 248 - Athletic Programs Totals	<u>\$185,000.00</u>	<u>\$227,000.00</u>	<u>\$112,299.97</u>	<u>\$212,000.00</u>	<u>\$175,165.15</u>
	Division 101 - Recreation Totals	<u>\$648,250.00</u>	<u>\$741,672.00</u>	<u>\$553,669.47</u>	<u>\$790,690.00</u>	<u>\$783,346.88</u>



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101	General Fund					
REVENUE						
Department 23 - Parks and Recreation						
Division 102 - Waterfront						
Program 000 - Administration						
<i>Charges for Services</i>						
4295	Parking Fees	785,000.00	715,000.00	544,436.80	625,900.00	785,682.05
	<i>Charges for Services Totals</i>	\$785,000.00	\$715,000.00	\$544,436.80	\$625,900.00	\$785,682.05
<i>Other Revenue</i>						
4380_100	Third Party Gateway ParkMobile	20,000.00	17,550.00	3,433.00	17,053.00	20,629.75
4380_109	Third Party Gateway CC surcharge	.00	.00	.00	.00	(8.98)
	<i>Other Revenue Totals</i>	\$20,000.00	\$17,550.00	\$3,433.00	\$17,053.00	\$20,620.77
	Program 000 - Administration Totals	\$805,000.00	\$732,550.00	\$547,869.80	\$642,953.00	\$806,302.82
Program 246 - Events						
<i>Charges for Services</i>						
4300	Parks Event Rental	65,000.00	69,379.00	55,000.00	92,530.00	45,730.00
4375	Recreation Fees	.00	.00	.00	3,000.00	.00
	<i>Charges for Services Totals</i>	\$65,000.00	\$69,379.00	\$55,000.00	\$95,530.00	\$45,730.00
	Program 246 - Events Totals	\$65,000.00	\$69,379.00	\$55,000.00	\$95,530.00	\$45,730.00
Program 254 - Community Service						
<i>Intergovernmental Revenues</i>						
4990_802	Interfund Transfer Proceeds Fleet	.00	4,396.00	4,396.00	.00	.00
	<i>Intergovernmental Revenues Totals</i>	\$0.00	\$4,396.00	\$4,396.00	\$0.00	\$0.00
<i>Fines and Forfeits</i>						
4065	Rebates	.00	2,300.00	.00	.00	.00
	<i>Fines and Forfeits Totals</i>	\$0.00	\$2,300.00	\$0.00	\$0.00	\$0.00
	Program 254 - Community Service Totals	\$0.00	\$6,696.00	\$4,396.00	\$0.00	\$0.00
Program 257 - North Beach						
<i>Charges for Services</i>						
4400	Campsite Revenues	650,000.00	710,000.00	433,461.66	710,000.00	624,929.85
4600_120	Fees For Services Culture & Recreation	1,500.00	1,500.00	1,338.00	1,500.00	1,829.00
	<i>Charges for Services Totals</i>	\$651,500.00	\$711,500.00	\$434,799.66	\$711,500.00	\$626,758.85
<i>Other Revenue</i>						
4380_101	Third Party Gateway Firefly	28,000.00	28,000.00	13,774.44	16,467.00	20,703.07
4380_102	Third Party Gateway Stripe or Basys	27,217.00	27,217.00	17,530.96	26,933.00	26,349.39
4390_100	Concessions Taxable	30,000.00	30,000.00	20,390.31	30,000.00	22,848.10
4470	Rent Buildings	65,000.00	55,000.00	52,900.12	55,000.00	59,687.67
4850	Cash Over	.00	.00	(156.00)	.00	(56.71)
	<i>Other Revenue Totals</i>	\$150,217.00	\$140,217.00	\$104,439.83	\$128,400.00	\$129,531.52
	Program 257 - North Beach Totals	\$801,717.00	\$851,717.00	\$539,239.49	\$839,900.00	\$756,290.37



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101 - General Fund						
REVENUE						
Department 23 - Parks and Recreation						
Division 102 - Waterfront						
Program 258 - Waterfront Operations						
<i>Charges for Services</i>						
4295	Parking Fees	.00	.00	.00	.00	(266.50)
4415_100	Boat Rental Slips Commercial	185,000.00	181,000.00	151,326.07	196,000.00	151,212.08
4415_110	Boat Rental Slips Seasonal	416,500.00	405,000.00	400,642.00	392,700.00	423,445.94
4415_120	Boat Rental Slips Transient	160,000.00	170,000.00	112,105.51	175,000.00	174,793.47
4600_120	Fees For Services Culture & Recreation	.00	.00	.00	.00	240.00
<i>Charges for Services Totals</i>		\$761,500.00	\$756,000.00	\$664,073.58	\$763,700.00	\$749,424.99
<i>Other Revenue</i>						
4380_109	Third Party Gateway CC surcharge	9,360.00	9,360.00	.00	9,360.00	.00
4390_100	Concessions Taxable	266,000.00	266,000.00	235,583.04	260,000.00	228,272.62
4390_110	Concessions Non-Taxable	.00	.00	106.50	.00	.00
4470	Rent Buildings	40,000.00	42,000.00	18,037.20	42,000.00	38,010.90
4850	Cash Over	.00	.00	.00	.00	(20.00)
4950	Donations	.00	.00	5,000.00	5,000.00	5,000.00
<i>Other Revenue Totals</i>		\$315,360.00	\$317,360.00	\$258,726.74	\$316,360.00	\$271,263.52
Program 258 - Waterfront Operations Totals		\$1,076,860.00	\$1,073,360.00	\$922,800.32	\$1,080,060.00	\$1,020,688.51
Division 102 - Waterfront Totals		\$2,748,577.00	\$2,733,702.00	\$2,069,305.61	\$2,658,443.00	\$2,629,011.70
Division 103 - Rec Facilities						
Program 249 - O.N.E. Center						
<i>Charges for Services</i>						
4275	Rent & Lease	.00	22,250.00	12,296.54	80,000.00	94,195.81
4375	Recreation Fees	.00	77,600.00	38,475.56	105,000.00	108,346.15
<i>Charges for Services Totals</i>		\$0.00	\$99,850.00	\$50,772.10	\$185,000.00	\$202,541.96
Program 249 - O.N.E. Center Totals		\$0.00	\$99,850.00	\$50,772.10	\$185,000.00	\$202,541.96
Program 255 - Leddy Arena						
<i>Charges for Services</i>						
4275	Rent & Lease	475,000.00	535,000.00	383,969.97	530,000.00	517,008.01
4345	Advertising Revenues	7,000.00	12,000.00	600.00	20,000.00	14,400.00
4375	Recreation Fees	195,000.00	195,000.00	162,492.44	175,000.00	217,488.85
<i>Charges for Services Totals</i>		\$677,000.00	\$742,000.00	\$547,062.41	\$725,000.00	\$748,896.86
<i>Other Revenue</i>						
4405_100	Pro Shop Sales Taxable	10,000.00	15,000.00	10,824.24	15,000.00	17,440.79
4405_110	Pro Shop Sales Non-Taxable	3,000.00	5,000.00	2,237.18	3,000.00	2,571.30
4420	Public Skating	20,000.00	27,000.00	17,202.04	27,000.00	24,841.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101 - General Fund						
REVENUE						
Department 23 - Parks and Recreation						
Division 103 - Rec Facilities						
Program 255 - Leddy Arena						
<i>Other Revenue</i>						
4850	Cash Over	.00	.00	(36.80)	.00	(10.23)
<i>Other Revenue Totals</i>		\$33,000.00	\$47,000.00	\$30,226.66	\$45,000.00	\$44,842.86
Program 255 - Leddy Arena Totals		\$710,000.00	\$789,000.00	\$577,289.07	\$770,000.00	\$793,739.72
Program 259 - Miller Center						
<i>Charges for Services</i>						
4275	Rent & Lease	115,000.00	115,000.00	69,078.99	131,000.00	136,490.70
4375	Recreation Fees	40,000.00	40,000.00	28,329.11	45,000.00	50,164.12
<i>Charges for Services Totals</i>		\$155,000.00	\$155,000.00	\$97,408.10	\$176,000.00	\$186,654.82
<i>Other Revenue</i>						
4850	Cash Over	.00	.00	44.35	.00	.00
<i>Other Revenue Totals</i>		\$0.00	\$0.00	\$44.35	\$0.00	\$0.00
Program 259 - Miller Center Totals		\$155,000.00	\$155,000.00	\$97,452.45	\$176,000.00	\$186,654.82
Division 103 - Rec Facilities Totals		\$865,000.00	\$1,043,850.00	\$725,513.62	\$1,131,000.00	\$1,182,936.50
Department 23 - Parks and Recreation Totals		\$5,643,071.00	\$5,977,388.00	\$4,099,796.79	\$5,965,584.00	\$6,031,334.22
REVENUE TOTALS		\$5,643,071.00	\$5,977,388.00	\$4,099,796.79	\$5,965,584.00	\$6,031,334.22
EXPENSE						
Department 23 - Parks and Recreation						
Division 000 - Admin						
Program 000 - Administration						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	283,923.00	278,582.00	93,509.81	338,525.00	427,993.40
5000_115	Salaries and Wages Seasonal/Temporary	.00	.00	(99,369.25)	.00	99,369.25
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	.00	(321,873.00)	.00
5000_910	Salaries and Wages Total Compensation Contingency	87,131.00	25,000.00	.00	.00	.00
5100	Overtime	1,061.00	1,030.00	(3,689.40)	1,000.00	5,251.51
5200_115	Other Personnel Services Other Compensation	1,854.00	1,854.00	(177.09)	1,800.00	2,072.43
5200_116	Other Personnel Services Longevity Pay	500.00	.00	377.88	1,330.00	1,330.00
5200_120	Other Personnel Services Shift Differential	.00	.00	(270.35)	.00	304.14
5200_130	Other Personnel Services Allowance Taxable	1,905.00	1,905.00	199.71	1,850.00	2,075.25
5400_100	Employee Benefits FICA	28,793.00	23,590.00	14,168.85	26,355.00	24,167.31
5400_115	Employee Benefits Retirement B	447,741.00	487,558.00	487,558.00	432,809.00	432,809.00
5400_120	Employee Benefits Workers Compensation	162,750.00	8,600.00	.00	13,426.00	13,426.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101 - General Fund						
EXPENSE						
Department 23 - Parks and Recreation						
Division 000 - Admin						
Program 000 - Administration						
<i>Personnel Services</i>						
5400_125	Employee Benefits Health Insurance	1,501,653.00	1,438,223.00	.00	1,154,398.00	1,154,398.00
5400_130	Employee Benefits Dental Insurance	60,453.00	60,367.00	.00	58,592.00	58,592.00
5400_135	Employee Benefits Life Insurance	10,298.00	11,701.00	.00	10,435.00	10,435.00
5400_150	Employee Benefits Recognition	8,215.00	8,215.00	4,342.73	1,500.00	1,296.32
<i>Personnel Services Totals</i>		\$2,596,277.00	\$2,346,625.00	\$496,650.89	\$1,720,147.00	\$2,233,519.61
<i>General Operating</i>						
6000	Office Supplies	3,840.00	4,000.00	3,531.39	4,000.00	3,557.71
6005	Postage	350.00	350.00	2.80	700.00	498.22
6010	Computer Equipment	100.00	100.00	.00	.00	73.29
6200	Medical Fees And Supplies	1,600.00	1,900.00	531.52	2,000.00	471.00
6202	Printing/Copying/Paper Mgt	2,000.00	2,200.00	815.70	2,500.00	2,526.53
6203	Dues/Subscriptions	5,000.00	5,045.00	3,018.19	5,000.00	4,722.45
6208	Special Supplies	4,800.00	5,000.00	998.99	4,400.00	477.91
6214	Clothing And Uniforms	3,840.00	4,000.00	549.00	4,500.00	4,298.71
6400_125	Utilities Telecommunications	3,000.00	3,000.00	1,783.00	4,600.00	2,039.73
6400_127	Utilities Cellular Communications	30,000.00	30,000.00	18,570.43	33,000.00	27,130.16
6500_118	Professional and Consultant Svs Contractual Services	3,840.00	4,000.00	2,255.00	4,500.00	4,019.93
6700_105	Travel & Training Special Training	14,000.00	15,000.00	5,286.67	14,270.00	12,603.19
6700_110	Travel & Training Travel Expense	10,000.00	10,000.00	5,631.68	14,360.00	14,221.05
6700_135	Travel & Training Lodging	.00	.00	.00	351.00	350.96
6800_140	Fees for Services Hospitality Expense	450.00	500.00	.00	500.00	.00
7000	Bad Debt Expense	.00	.00	392.10	.00	931.30
7200_100	Capital Leases Property	7,072.00	7,072.00	7,071.35	6,735.00	6,734.62
7200_115	Capital Leases Equipment	3,194.00	3,194.00	2,644.60	3,028.00	3,089.12
7303	Regulatory and Bank Fees	68,000.00	68,000.00	40,790.16	56,485.00	61,838.12
9999_100	Expenditure Control General Fund	.00	(410,733.00)	.00	.00	.00
<i>General Operating Totals</i>		\$161,086.00	(\$247,372.00)	\$93,872.58	\$160,929.00	\$149,584.00
<i>Regional Programs</i>						
7730	Scholarships	38,500.00	40,000.00	.00	54,000.00	53,430.40
<i>Regional Programs Totals</i>		\$38,500.00	\$40,000.00	\$0.00	\$54,000.00	\$53,430.40
Program 000 - Administration Totals		\$2,795,863.00	\$2,139,253.00	\$590,523.47	\$1,935,076.00	\$2,436,534.01



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101 - General Fund						
EXPENSE						
Department 23 - Parks and Recreation						
Division 000 - Admin						
Program 050 - Marketing						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	.00	.00	.00	.00	3,011.24
5000_105	Salaries and Wages Limited Service	.00	.00	.00	33,468.00	18,917.71
5000_110	Salaries and Wages Regular Part Time	.00	.00	(82.69)	.00	11,720.23
5000_115	Salaries and Wages Seasonal/Temporary	9,000.00	11,000.00	4,410.78	5,000.00	3,316.77
5200_115	Other Personnel Services Other Compensation	.00	.00	.00	600.00	200.00
5400_100	Employee Benefits FICA	689.00	689.00	540.77	2,989.00	2,633.47
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	1,086.00	1,086.00
5400_150	Employee Benefits Recognition	.00	.00	.00	900.00	686.68
<i>Personnel Services Totals</i>		\$9,689.00	\$11,689.00	\$4,868.86	\$44,043.00	\$41,572.10
<i>General Operating</i>						
6202	Printing/Copying/Paper Mgt	9,000.00	8,000.00	1,753.71	9,600.00	7,119.56
6203	Dues/Subscriptions	9,000.00	5,800.00	5,062.72	8,200.00	7,645.52
6208	Special Supplies	6,450.00	7,900.00	3,325.66	7,000.00	5,419.29
6350	Legal Notice & Advertising	25,000.00	28,000.00	14,834.51	28,000.00	19,972.63
6500_142	Professional and Consultant Svs Marketing and Promotion	20,000.00	23,000.00	7,355.00	23,800.00	10,091.31
<i>General Operating Totals</i>		\$69,450.00	\$72,700.00	\$32,331.60	\$76,600.00	\$50,248.31
Program 050 - Marketing Totals		\$79,139.00	\$84,389.00	\$37,200.46	\$120,643.00	\$91,820.41
Program 230 - Parks Planning						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	286,152.00	271,886.00	223,817.22	260,974.00	255,091.98
5000_115	Salaries and Wages Seasonal/Temporary	9,846.00	12,120.00	9,845.97	4,120.00	2,459.50
5200_115	Other Personnel Services Other Compensation	1,228.00	1,228.00	700.00	1,192.00	800.00
5200_130	Other Personnel Services Allowance Taxable	2,060.00	2,060.00	807.66	2,000.00	1,230.72
5400_100	Employee Benefits FICA	22,895.00	21,595.00	16,604.87	20,524.00	18,525.43
5400_115	Employee Benefits Retirement B	.00	.00	.00	7,854.00	7,854.00
5400_120	Employee Benefits Workers Compensation	.00	8,554.00	.00	2,061.00	2,061.00
5400_130	Employee Benefits Dental Insurance	.00	.00	.00	458.00	458.00
5400_135	Employee Benefits Life Insurance	.00	.00	.00	63.00	63.00
5400_150	Employee Benefits Recognition	500.00	500.00	70.32	500.00	99.34
<i>Personnel Services Totals</i>		\$322,681.00	\$317,943.00	\$251,846.04	\$299,746.00	\$288,642.97
<i>General Operating</i>						
6208	Special Supplies	2,000.00	2,500.00	2,017.82	2,000.00	1,701.40



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101 - General Fund						
EXPENSE						
Department 23 - Parks and Recreation						
Division 000 - Admin						
Program 230 - Parks Planning						
<i>General Operating</i>						
6500_118	Professional and Consultant Svs Contractual Services	3,000.00	.00	.00	5,000.00	4,586.24
6700_110	Travel & Training Travel Expense	.00	.00	.00	1,000.00	.00
<i>General Operating Totals</i>		<u>\$5,000.00</u>	<u>\$2,500.00</u>	<u>\$2,017.82</u>	<u>\$8,000.00</u>	<u>\$6,287.64</u>
Program 230 - Parks Planning Totals		<u>\$327,681.00</u>	<u>\$320,443.00</u>	<u>\$253,863.86</u>	<u>\$307,746.00</u>	<u>\$294,930.61</u>
Division 000 - Admin Totals		<u>\$3,202,683.00</u>	<u>\$2,544,085.00</u>	<u>\$881,587.79</u>	<u>\$2,363,465.00</u>	<u>\$2,823,285.03</u>
Division 044 - Grants						
<i>Capital Equipment</i>						
6211	Specialized Equipment	.00	.00	.00	20,000.00	20,000.00
<i>Capital Equipment Totals</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$20,000.00</u>	<u>\$20,000.00</u>
<i>General Operating</i>						
6208	Special Supplies	.00	.00	.00	19,700.00	2,535.85
6210	Small Tools and Equipment	.00	.00	.00	4,300.00	4,127.54
6500_118	Professional and Consultant Svs Contractual Services	.00	.00	.00	8,000.00	5,362.50
<i>General Operating Totals</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$32,000.00</u>	<u>\$12,025.89</u>
Division 044 - Grants Totals		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$52,000.00</u>	<u>\$32,025.89</u>
Division 100 - Parks						
Program 000 - Administration						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	183,916.00	176,258.00	146,625.00	170,607.00	161,475.36
5000_115	Salaries and Wages Seasonal/Temporary	7,950.00	7,950.00	35,568.65	4,000.00	12,334.29
5100	Overtime	.00	.00	442.75	.00	2.19
5200_115	Other Personnel Services Other Compensation	800.00	800.00	400.00	358.00	600.00
5200_130	Other Personnel Services Allowance Taxable	425.00	425.00	425.00	500.00	425.00
5400_100	Employee Benefits FICA	14,771.00	14,186.00	13,092.94	13,423.00	12,486.45
5400_120	Employee Benefits Workers Compensation	.00	5,648.00	.00	3,639.00	3,639.00
<i>Personnel Services Totals</i>		<u>\$207,862.00</u>	<u>\$205,267.00</u>	<u>\$196,554.34</u>	<u>\$192,527.00</u>	<u>\$190,962.29</u>
<i>Capital Equipment</i>						
6211	Specialized Equipment	.00	.00	.00	1,588.00	1,588.00
<i>Capital Equipment Totals</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,588.00</u>	<u>\$1,588.00</u>



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101 - General Fund						
EXPENSE						
Department 23 - Parks and Recreation						
Division 100 - Parks						
Program 000 - Administration						
<i>General Operating</i>						
6208	Special Supplies	.00	3,139.00	2,738.86	3,000.00	94.81
6214	Clothing And Uniforms	1,000.00	3,000.00	1,663.90	3,500.00	3,308.90
6400_100	Utilities Electricity	69,484.00	66,811.00	60,378.54	58,163.00	68,064.58
6400_105	Utilities Gas	7,280.00	7,000.00	6,955.32	7,000.00	3,670.85
6400_115	Utilities Water/Wastewater	48,000.00	61,088.00	39,889.03	53,120.00	29,521.32
6400_117	Utilities Stormwater	101,670.00	99,702.00	88,169.27	86,697.00	101,670.64
6400_120	Utilities Rubbish Removal	110,000.00	110,000.00	75,066.73	110,000.00	106,455.68
6400_127	Utilities Cellular Communications	.00	.00	.00	288.00	.00
6530_100	Rentals Property	2,400.00	4,000.00	1,290.00	.00	.00
6530_115	Rentals Equipment	35,000.00	39,824.00	23,250.00	34,681.00	32,519.74
6800_125	Fees for Services Fees & Permits	525.00	525.00	.00	525.00	439.00
7200_115	Capital Leases Equipment	852.00	852.00	710.30	850.00	852.36
<i>General Operating Totals</i>		\$376,211.00	\$395,941.00	\$300,111.95	\$357,824.00	\$346,597.88
Program 000 - Administration Totals		\$584,073.00	\$601,208.00	\$496,666.29	\$551,939.00	\$539,148.17
Program 235 - Grounds Maintenance						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	311,341.00	300,703.00	241,510.36	289,841.00	287,621.89
5000_115	Salaries and Wages Seasonal/Temporary	81,000.00	81,000.00	54,905.47	62,000.00	57,927.48
5100	Overtime	7,957.00	7,725.00	8,705.79	7,500.00	6,603.46
5200_110	Other Personnel Services On-Call	2,300.00	2,300.00	2,691.00	2,300.00	2,295.00
5200_115	Other Personnel Services Other Compensation	3,000.00	3,000.00	2,737.45	4,000.00	3,262.55
5200_116	Other Personnel Services Longevity Pay	1,030.00	2,360.00	515.00	2,360.00	2,385.58
5200_120	Other Personnel Services Shift Differential	300.00	300.00	927.18	300.00	29.85
5200_130	Other Personnel Services Allowance Taxable	2,400.00	2,400.00	1,600.00	3,200.00	2,400.00
5400_100	Employee Benefits FICA	31,314.00	30,584.00	22,597.83	28,420.00	26,168.12
5400_120	Employee Benefits Workers Compensation	.00	11,703.00	.00	11,719.00	11,719.00
<i>Personnel Services Totals</i>		\$440,642.00	\$442,075.00	\$336,190.08	\$411,640.00	\$400,412.93
<i>General Operating</i>						
6210	Small Tools and Equipment	1,200.00	1,250.00	900.00	1,500.00	1,459.26
6276	Field Supplies&Materials	3,200.00	6,200.00	4,395.16	6,200.00	5,973.43
6300_100	Repair & Maintenance Equipment Parts	1,968.00	2,050.00	700.00	2,300.00	1,993.09
6300_165	Repair & Maintenance Other Small Charges Not Capital	9,360.00	9,750.00	7,187.58	10,500.00	7,782.66



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101	General Fund					
EXPENSE						
Department 23 - Parks and Recreation						
Division 100 - Parks						
Program 235 - Grounds Maintenance						
<i>General Operating</i>						
6300_175	Repair & Maintenance Landscape materials	13,800.00	14,465.00	6,425.00	25,000.00	23,095.52
	<i>General Operating Totals</i>	<u>\$29,528.00</u>	<u>\$33,715.00</u>	<u>\$19,607.74</u>	<u>\$45,500.00</u>	<u>\$40,303.96</u>
<i>Interfund</i>						
7900_802	Interfund Transfer Fleet	.00	8,785.00	8,785.00	.00	.00
	<i>Interfund Totals</i>	<u>\$0.00</u>	<u>\$8,785.00</u>	<u>\$8,785.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Program 235 - Grounds Maintenance Totals	<u>\$470,170.00</u>	<u>\$484,575.00</u>	<u>\$364,582.82</u>	<u>\$457,140.00</u>	<u>\$440,716.89</u>
Program 236 - Buildings Maintenance						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	387,362.00	368,439.00	302,678.14	366,600.00	336,705.65
5000_115	Salaries and Wages Seasonal/Temporary	30,000.00	30,000.00	35,196.16	30,000.00	21,482.96
5100	Overtime	13,390.00	13,000.00	20,990.64	13,000.00	16,979.90
5200_110	Other Personnel Services On-Call	1,402.00	1,402.00	2,496.00	1,402.00	1,935.00
5200_115	Other Personnel Services Other Compensation	2,000.00	2,000.00	1,566.92	2,000.00	1,662.67
5200_116	Other Personnel Services Longevity Pay	1,234.00	960.00	500.00	719.00	961.75
5200_120	Other Personnel Services Shift Differential	500.00	500.00	.00	2,250.00	23.06
5200_130	Other Personnel Services Allowance Taxable	2,400.00	2,400.00	3,200.00	2,400.00	3,061.34
5400_100	Employee Benefits FICA	33,529.00	32,031.00	26,546.13	32,005.00	27,754.88
5400_120	Employee Benefits Workers Compensation	.00	12,216.00	.00	11,662.00	11,662.00
	<i>Personnel Services Totals</i>	<u>\$471,817.00</u>	<u>\$462,948.00</u>	<u>\$393,173.99</u>	<u>\$462,038.00</u>	<u>\$422,229.21</u>
<i>General Operating</i>						
6206	Custodian Supplies	56,300.00	24,000.00	23,832.58	26,125.00	25,707.34
6208	Special Supplies	7,680.00	8,000.00	6,348.32	11,000.00	7,678.19
6210	Small Tools and Equipment	1,440.00	1,500.00	194.43	1,500.00	1,082.29
6300_130	Repair & Maintenance Construction Supplies	20,000.00	28,000.00	20,566.44	26,000.00	24,376.23
6300_170	Repair & Maintenance Buildings	20,000.00	27,000.00	24,689.32	25,000.00	24,612.73
6500_118	Professional and Consultant Svs Contractual Services	.00	.00	.00	9,519.00	2,645.70
6600	Maintenance Contracts	1,750.00	3,500.00	2,300.00	12,500.00	4,034.00
6625	Equipment Maintenance Repairs	.00	.00	.00	200.00	.00
	<i>General Operating Totals</i>	<u>\$107,170.00</u>	<u>\$92,000.00</u>	<u>\$77,931.09</u>	<u>\$111,844.00</u>	<u>\$90,136.48</u>
	Program 236 - Buildings Maintenance Totals	<u>\$578,987.00</u>	<u>\$554,948.00</u>	<u>\$471,105.08</u>	<u>\$573,882.00</u>	<u>\$512,365.69</u>



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101	General Fund					
EXPENSE						
Department 23 - Parks and Recreation						
Division 100 - Parks						
Program 237 - Trees & Greenways						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	386,114.00	367,330.00	299,846.60	353,206.00	326,909.73
5000_115	Salaries and Wages Seasonal/Temporary	.00	.00	.00	7,500.00	.00
5100	Overtime	3,090.00	3,000.00	7,669.89	3,400.00	7,229.83
5200_110	Other Personnel Services On-Call	1,400.00	1,400.00	2,064.00	1,600.00	2,115.00
5200_115	Other Personnel Services Other Compensation	1,574.00	1,574.00	1,948.95	2,074.00	2,075.70
5200_116	Other Personnel Services Longevity Pay	1,330.00	1,330.00	665.00	1,207.00	1,330.00
5200_120	Other Personnel Services Shift Differential	.00	.00	.58	.00	12.62
5200_130	Other Personnel Services Allowance Taxable	2,400.00	2,400.00	3,226.89	2,400.00	4,180.73
5400_100	Employee Benefits FICA	30,287.00	28,843.00	22,869.98	28,411.00	25,054.97
5400_120	Employee Benefits Workers Compensation	.00	11,262.00	.00	9,675.00	9,675.00
<i>Personnel Services Totals</i>		\$426,195.00	\$417,139.00	\$338,291.89	\$409,473.00	\$378,583.58
<i>General Operating</i>						
6210	Small Tools and Equipment	2,594.00	8,533.00	8,301.91	2,703.00	1,903.10
6300_175	Repair & Maintenance Landscape materials	4,000.00	18,020.00	16,402.42	20,000.00	19,136.52
<i>General Operating Totals</i>		\$6,594.00	\$26,553.00	\$24,704.33	\$22,703.00	\$21,039.62
Program 237 - Trees & Greenways Totals		\$432,789.00	\$443,692.00	\$362,996.22	\$432,176.00	\$399,623.20
Program 238 - Conservation						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	247,146.00	234,204.00	185,705.46	220,750.00	223,075.90
5000_105	Salaries and Wages Limited Service	63,841.00	.00	.00	.00	.00
5000_115	Salaries and Wages Seasonal/Temporary	60,080.00	60,080.00	18,072.17	27,600.00	20,580.45
5100	Overtime	1,854.00	1,800.00	934.50	1,800.00	669.09
5200_110	Other Personnel Services On-Call	500.00	500.00	660.00	500.00	315.00
5200_115	Other Personnel Services Other Compensation	800.00	800.00	1,014.67	800.00	1,388.12
5200_130	Other Personnel Services Allowance Taxable	1,600.00	1,600.00	1,225.00	1,600.00	1,225.00
5400_100	Employee Benefits FICA	28,750.00	22,872.00	14,953.43	22,067.00	17,848.84
5400_120	Employee Benefits Workers Compensation	.00	9,022.00	.00	3,342.00	3,342.00
5400_150	Employee Benefits Recognition	250.00	250.00	.00	250.00	.00
<i>Personnel Services Totals</i>		\$404,821.00	\$331,128.00	\$222,565.23	\$278,709.00	\$268,444.40
<i>General Operating</i>						
6208	Special Supplies	768.00	800.00	617.66	.00	.00
6210	Small Tools and Equipment	.00	1,200.00	.00	.00	.00
6214	Clothing And Uniforms	.00	2,000.00	1,987.67	1,306.00	1,282.20
6276	Field Supplies&Materials	1,200.00	22,000.00	19,350.56	31,700.00	28,782.08
6300_175	Repair & Maintenance Landscape materials	6,720.00	12,000.00	9,349.18	14,800.00	14,339.53



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101	General Fund					
EXPENSE						
Department 23 - Parks and Recreation						
Division 100 - Parks						
Program 238 - Conservation						
<i>General Operating</i>						
6400_115	Utilities Water/Wastewater	.00	.00	7,477.25	.00	368.81
6500_118	Professional and Consultant Svs Contractual Services	13,500.00	4,150.00	.00	3,000.00	2,735.00
6600	Maintenance Contracts	14,500.00	16,500.00	9,895.00	28,000.00	26,519.65
6700_105	Travel & Training Special Training	1,000.00	2,000.00	450.00	500.00	325.00
6800_140	Fees for Services Hospitality Expense	.00	800.00	400.00	1,034.00	610.73
<i>General Operating Totals</i>		\$37,688.00	\$61,450.00	\$49,527.32	\$80,340.00	\$74,963.00
Program 238 - Conservation Totals		\$442,509.00	\$392,578.00	\$272,092.55	\$359,049.00	\$343,407.40
Program 239 - Cemeteries						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	141,161.00	134,264.00	121,604.47	128,730.00	137,132.08
5000_110	Salaries and Wages Regular Part Time	33,182.00	31,638.00	16,252.44	30,450.00	17,990.82
5000_115	Salaries and Wages Seasonal/Temporary	43,000.00	43,000.00	33,610.75	43,000.00	35,064.71
5100	Overtime	6,592.00	6,400.00	3,699.93	6,400.00	5,887.53
5200_106	Other Personnel Services Staffing	400.00	400.00	.00	400.00	.00
5200_110	Other Personnel Services On-Call	2,303.00	2,303.00	1,533.00	2,303.00	2,025.00
5200_115	Other Personnel Services Other Compensation	2,260.00	2,260.00	738.33	2,260.00	900.00
5200_116	Other Personnel Services Longevity Pay	281.00	.00	32.79	.00	.00
5200_120	Other Personnel Services Shift Differential	100.00	100.00	6.07	500.00	225.79
5200_130	Other Personnel Services Allowance Taxable	1,813.00	1,813.00	2,025.00	1,813.00	1,812.50
5400_100	Employee Benefits FICA	17,679.00	16,997.00	12,733.92	16,513.00	14,304.32
5400_120	Employee Benefits Workers Compensation	.00	6,405.00	.00	5,378.00	5,378.00
<i>Personnel Services Totals</i>		\$248,771.00	\$245,580.00	\$192,236.70	\$237,747.00	\$220,720.75
<i>General Operating</i>						
6005	Postage	60.00	60.00	83.28	160.00	115.95
6202	Printing/Copying/Paper Mgt	.00	.00	.00	.00	15.19
6208	Special Supplies	900.00	1,750.00	1,500.00	1,750.00	1,498.00
6210	Small Tools and Equipment	250.00	250.00	.00	250.00	250.00
6300_100	Repair & Maintenance Equipment Parts	2,550.00	3,700.00	1,000.00	3,700.00	2,669.38
6300_165	Repair & Maintenance Other Small Charges Not Capital	250.00	300.00	.00	500.00	316.65
6300_175	Repair & Maintenance Landscape materials	2,000.00	3,000.00	1,477.01	3,100.00	969.49
6400_100	Utilities Electricity	9,000.00	9,098.00	8,164.27	8,664.00	9,829.45
6400_105	Utilities Gas	6,835.00	5,611.00	4,752.85	5,500.00	6,581.44



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101 - General Fund						
EXPENSE						
Department 23 - Parks and Recreation						
Division 100 - Parks						
Program 239 - Cemeteries						
<i>General Operating</i>						
6400_115	Utilities Water/Wastewater	920.00	798.00	690.70	726.00	862.29
6400_125	Utilities Telecommunications	864.00	864.00	664.14	950.00	797.29
6615	Property Repairs	.00	.00	.00	5,000.00	4,397.72
7200_115	Capital Leases Equipment	768.00	768.00	640.10	820.00	768.12
<i>General Operating Totals</i>		\$24,397.00	\$26,199.00	\$18,972.35	\$31,120.00	\$29,070.97
Program 239 - Cemeteries Totals		\$273,168.00	\$271,779.00	\$211,209.05	\$268,867.00	\$249,791.72
Program 240 - Central Facilities						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	844,560.00	849,066.00	677,732.46	819,276.00	770,217.73
5000_110	Salaries and Wages Regular Part Time	24,483.00	23,123.00	9,164.68	18,500.00	11,020.05
5100	Overtime	30,900.00	24,000.00	17,155.10	34,000.00	36,121.13
5200_110	Other Personnel Services On-Call	1,100.00	1,100.00	1,344.00	1,602.00	540.00
5200_115	Other Personnel Services Other Compensation	9,877.00	9,877.00	5,716.71	9,877.00	6,898.80
5200_116	Other Personnel Services Longevity Pay	3,210.00	3,710.00	1,855.00	3,275.00	3,710.00
5200_120	Other Personnel Services Shift Differential	6,948.00	6,948.00	5,027.41	4,860.00	6,730.66
5200_130	Other Personnel Services Allowance Taxable	9,700.00	9,700.00	11,138.19	9,700.00	10,929.13
5400_100	Employee Benefits FICA	71,205.00	71,415.00	52,896.31	68,474.00	61,503.23
5400_120	Employee Benefits Workers Compensation	.00	26,740.00	.00	22,641.00	22,641.00
5400_145	Employee Benefits Employee Parking	1,680.00	1,680.00	.00	.00	2,480.00
5400_150	Employee Benefits Recognition	.00	225.00	.00	634.00	608.16
<i>Personnel Services Totals</i>		\$1,003,663.00	\$1,027,584.00	\$782,029.86	\$992,839.00	\$933,399.89
<i>General Operating</i>						
6010	Computer Equipment	.00	.00	.00	207.00	102.81
6025	Furnishings	.00	5,560.00	5,559.60	519.00	519.00
6200	Medical Fees And Supplies	2,820.00	3,000.00	1,000.00	1,828.00	889.24
6206	Custodian Supplies	2,800.00	28,600.00	28,600.00	37,600.00	35,928.86
6208	Special Supplies	3,000.00	2,775.00	1,968.83	4,370.00	3,886.56
6300_100	Repair & Maintenance Equipment Parts	14,766.00	15,382.00	14,455.70	35,351.00	35,090.01
6300_170	Repair & Maintenance Buildings	45,000.00	82,689.00	60,353.02	64,606.00	49,756.37
6400_100	Utilities Electricity	141,440.00	136,000.00	103,988.92	135,177.00	115,961.55
6400_105	Utilities Gas	57,200.00	55,000.00	49,268.92	55,000.00	54,829.98
6400_115	Utilities Water/Wastewater	41,450.00	35,970.00	33,674.16	32,700.00	38,250.89



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101 - General Fund						
EXPENSE						
Department 23 - Parks and Recreation						
Division 100 - Parks						
Program 240 - Central Facilities						
<i>General Operating</i>						
6400_117	Utilities Stormwater	16,205.00	16,205.00	12,881.15	14,731.00	16,205.98
6400_120	Utilities Rubbish Removal	41,000.00	42,000.00	28,406.11	42,000.00	42,047.62
6400_125	Utilities Telecommunications	672.00	672.00	564.41	1,000.00	668.32
6500_118	Professional and Consultant Svs Contractual Services	26,880.00	28,000.00	10,719.00	28,125.00	6,451.56
6600	Maintenance Contracts	54,482.00	73,940.00	59,901.37	95,745.00	97,337.65
6700_105	Travel & Training Special Training	.00	.00	.00	115.00	115.00
6700_110	Travel & Training Travel Expense	.00	.00	.00	301.00	301.00
<i>General Operating Totals</i>		\$447,715.00	\$525,793.00	\$411,341.19	\$549,375.00	\$498,342.40
<i>Interfund</i>						
7900_135	Interfund Transfer To CEDO	.00	.00	.00	.00	50,000.00
<i>Interfund Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
Program 240 - Central Facilities Totals		\$1,451,378.00	\$1,553,377.00	\$1,193,371.05	\$1,542,214.00	\$1,481,742.29
Division 100 - Parks Totals		\$4,233,074.00	\$4,302,157.00	\$3,372,023.06	\$4,185,267.00	\$3,966,795.36
Division 101 - Recreation						
Program 000 - Administration						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	.00	.00	29,925.82	99,775.00	97,851.89
5100	Overtime	.00	.00	49.45	.00	.00
5200_115	Other Personnel Services Other Compensation	.00	.00	.00	400.00	.00
5200_130	Other Personnel Services Allowance Taxable	.00	.00	76.92	1,000.00	961.50
5400_100	Employee Benefits FICA	.00	.00	2,298.99	7,740.00	7,559.21
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	3,303.00	3,303.00
<i>Personnel Services Totals</i>		\$0.00	\$0.00	\$32,351.18	\$112,218.00	\$109,675.60
<i>General Operating</i>						
7200_115	Capital Leases Equipment	1,653.00	1,653.00	1,377.60	1,700.00	1,653.12
<i>General Operating Totals</i>		\$1,653.00	\$1,653.00	\$1,377.60	\$1,700.00	\$1,653.12
Program 000 - Administration Totals		\$1,653.00	\$1,653.00	\$33,728.78	\$113,918.00	\$111,328.72
Program 243 - Support Services						
<i>Personnel Services</i>						
5000_115	Salaries and Wages Seasonal/Temporary	3,000.00	3,000.00	.00	4,000.00	.00
5400_100	Employee Benefits FICA	230.00	230.00	.00	306.00	.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101	General Fund					
EXPENSE						
Department 23 - Parks and Recreation						
Division 101 - Recreation						
Program 243 - Support Services						
<i>Personnel Services</i>						
5400_120	Employee Benefits Workers Compensation	.00	92.00	.00	.00	.00
<i>Personnel Services Totals</i>		<u>\$3,230.00</u>	<u>\$3,322.00</u>	<u>\$0.00</u>	<u>\$4,306.00</u>	<u>\$0.00</u>
Program 243 - Support Services Totals		<u>\$3,230.00</u>	<u>\$3,322.00</u>	<u>\$0.00</u>	<u>\$4,306.00</u>	<u>\$0.00</u>
Program 244 - Senior Services						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	65,536.00	65,882.00	26,068.55	68,873.00	42,987.45
5000_110	Salaries and Wages Regular Part Time	33,276.00	.00	18,199.85	29,248.00	21,732.10
5000_115	Salaries and Wages Seasonal/Temporary	.00	.00	955.08	15,000.00	7,299.76
5100	Overtime	.00	.00	428.17	500.00	1,422.95
5200_106	Other Personnel Services Staffing	.00	.00	.00	.00	497.18
5200_115	Other Personnel Services Other Compensation	.00	.00	300.00	800.00	45.54
5200_116	Other Personnel Services Longevity Pay	.00	.00	.00	1,180.00	90.52
5200_120	Other Personnel Services Shift Differential	.00	.00	.00	.00	.26
5200_130	Other Personnel Services Allowance Taxable	.00	.00	500.00	800.00	.00
5400_100	Employee Benefits FICA	7,559.00	5,040.00	3,420.85	7,834.00	5,674.45
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	3,297.00	3,297.00
<i>Personnel Services Totals</i>		<u>\$106,371.00</u>	<u>\$70,922.00</u>	<u>\$49,872.50</u>	<u>\$127,532.00</u>	<u>\$83,047.21</u>
<i>General Operating</i>						
6200	Medical Fees And Supplies	.00	.00	.00	500.00	.00
6208	Special Supplies	.00	.00	.00	4,000.00	3,458.28
6500_118	Professional and Consultant Svs Contractual Services	.00	.00	.00	2,500.00	1,050.00
6530_115	Rentals Equipment	.00	.00	.00	12,000.00	11,661.98
6800_140	Fees for Services Hospitality Expense	.00	.00	.00	500.00	.00
<i>General Operating Totals</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$19,500.00</u>	<u>\$16,170.26</u>
Program 244 - Senior Services Totals		<u>\$106,371.00</u>	<u>\$70,922.00</u>	<u>\$49,872.50</u>	<u>\$147,032.00</u>	<u>\$99,217.47</u>
Program 245 - Recreation Programs						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	239,712.00	223,201.00	176,944.54	224,122.00	234,455.99
5000_115	Salaries and Wages Seasonal/Temporary	130,000.00	130,000.00	161,499.33	130,000.00	87,775.79
5100	Overtime	2,652.00	2,575.00	4,436.95	2,500.00	4,488.93
5200_115	Other Personnel Services Other Compensation	1,648.00	1,648.00	800.00	1,600.00	1,158.68
5200_116	Other Personnel Services Longevity Pay	.00	.00	.00	1,180.00	90.52



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101	General Fund					
EXPENSE						
Department 23 - Parks and Recreation						
Division 101 - Recreation						
Program 245 - Recreation Programs						
<i>Personnel Services</i>						
5200_120	Other Personnel Services Shift Differential	.00	.00	.00	.00	4.54
5200_130	Other Personnel Services Allowance Taxable	1,030.00	1,030.00	844.77	1,000.00	1,279.35
5400_100	Employee Benefits FICA	28,691.00	27,422.00	24,723.81	29,483.00	23,761.50
5400_120	Employee Benefits Workers Compensation	.00	10,829.00	.00	9,513.00	9,513.00
5400_150	Employee Benefits Recognition	500.00	500.00	619.04	1,000.00	257.73
<i>Personnel Services Totals</i>		\$404,233.00	\$397,205.00	\$369,868.44	\$400,398.00	\$362,786.03
<i>General Operating</i>						
6010	Computer Equipment	.00	.00	.00	150.00	83.97
6025	Furnishings	.00	.00	.00	600.00	572.83
6208	Special Supplies	14,000.00	13,950.00	6,465.00	14,550.00	14,416.71
6214	Clothing And Uniforms	.00	.00	.00	400.00	388.90
6500_118	Professional and Consultant Svs Contractual Services	2,000.00	11,576.00	493.00	9,100.00	9,015.25
6530_100	Rentals Property	.00	4,048.00	1,300.00	6,624.00	.00
6530_115	Rentals Equipment	25,000.00	45,000.00	34,345.75	44,400.00	33,618.19
6530_125	Rentals Vehicle	5,000.00	.00	.00	600.00	145.73
6700_115	Travel & Training Mileage	.00	50.00	28.70	.00	.00
7702	Program Delivery - Other	50,000.00	36,000.00	20,658.41	47,900.00	46,926.77
<i>General Operating Totals</i>		\$96,000.00	\$110,624.00	\$63,290.86	\$124,324.00	\$105,168.35
Program 245 - Recreation Programs Totals		\$500,233.00	\$507,829.00	\$433,159.30	\$524,722.00	\$467,954.38
Program 246 - Events						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	78,505.00	74,201.00	63,134.89	70,844.00	69,448.05
5000_115	Salaries and Wages Seasonal/Temporary	5,000.00	5,000.00	.00	5,000.00	1,725.23
5100	Overtime	1,061.00	1,030.00	4,342.23	1,000.00	2,656.09
5200_115	Other Personnel Services Other Compensation	412.00	412.00	300.00	400.00	200.00
5200_130	Other Personnel Services Allowance Taxable	515.00	515.00	500.00	500.00	500.00
5400_100	Employee Benefits FICA	6,540.00	6,209.00	4,913.90	5,947.00	5,376.97
5400_120	Employee Benefits Workers Compensation	.00	2,428.00	.00	2,414.00	2,414.00
<i>Personnel Services Totals</i>		\$92,033.00	\$89,795.00	\$73,191.02	\$86,105.00	\$82,320.34
<i>General Operating</i>						
6203	Dues/Subscriptions	.00	.00	.00	.00	234.00
6208	Special Supplies	12,000.00	14,000.00	4,491.36	18,000.00	12,482.06
6500_103	Professional and Consultant Svs Security Contracts	10,500.00	11,500.00	9,623.35	10,500.00	9,442.55
6500_118	Professional and Consultant Svs Contractual Services	124,450.00	126,100.00	118,586.76	131,376.00	133,156.82



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101	General Fund					
EXPENSE						
Department 23 - Parks and Recreation						
Division 101 - Recreation						
Program 246 - Events						
<i>General Operating</i>						
6530_100	Rentals Property	2,024.00	2,024.00	2,012.00	.00	.00
6530_125	Rentals Vehicle	.00	.00	173.04	.00	.00
6800_140	Fees for Services Hospitality Expense	.00	.00	719.38	.00	.00
<i>General Operating Totals</i>		<u>\$148,974.00</u>	<u>\$153,624.00</u>	<u>\$135,605.89</u>	<u>\$159,876.00</u>	<u>\$155,315.43</u>
Program 246 - Events Totals		<u>\$241,007.00</u>	<u>\$243,419.00</u>	<u>\$208,796.91</u>	<u>\$245,981.00</u>	<u>\$237,635.77</u>
Program 247 - Bus Operations						
<i>Personnel Services</i>						
5000_115	Salaries and Wages Seasonal/Temporary	22,000.00	22,000.00	21,622.50	24,000.00	15,416.17
5400_100	Employee Benefits FICA	1,683.00	1,683.00	1,654.13	1,836.00	1,179.33
5400_120	Employee Benefits Workers Compensation	.00	674.00	.00	.00	.00
<i>Personnel Services Totals</i>		<u>\$23,683.00</u>	<u>\$24,357.00</u>	<u>\$23,276.63</u>	<u>\$25,836.00</u>	<u>\$16,595.50</u>
Program 247 - Bus Operations Totals		<u>\$23,683.00</u>	<u>\$24,357.00</u>	<u>\$23,276.63</u>	<u>\$25,836.00</u>	<u>\$16,595.50</u>
Program 248 - Athletic Programs						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	84,169.00	80,140.00	64,726.53	76,463.00	74,985.54
5000_115	Salaries and Wages Seasonal/Temporary	25,750.00	25,750.00	12,041.45	25,000.00	21,255.57
5200_115	Other Personnel Services Other Compensation	412.00	412.00	.00	400.00	300.00
5400_100	Employee Benefits FICA	8,440.00	8,132.00	5,383.70	7,793.00	6,865.98
5400_120	Employee Benefits Workers Compensation	.00	3,246.00	.00	2,555.00	2,555.00
<i>Personnel Services Totals</i>		<u>\$118,771.00</u>	<u>\$117,680.00</u>	<u>\$82,151.68</u>	<u>\$112,211.00</u>	<u>\$105,962.09</u>
<i>General Operating</i>						
6200	Medical Fees And Supplies	150.00	500.00	.00	500.00	64.00
6208	Special Supplies	10,000.00	12,000.00	9,208.53	12,000.00	10,966.58
6500_118	Professional and Consultant Svs Contractual Services	113,000.00	114,410.00	58,398.10	115,000.00	90,908.70
6530_100	Rentals Property	6,000.00	6,590.00	2,400.00	6,000.00	4,000.00
<i>General Operating Totals</i>		<u>\$129,150.00</u>	<u>\$133,500.00</u>	<u>\$70,006.63</u>	<u>\$133,500.00</u>	<u>\$105,939.28</u>
Program 248 - Athletic Programs Totals		<u>\$247,921.00</u>	<u>\$251,180.00</u>	<u>\$152,158.31</u>	<u>\$245,711.00</u>	<u>\$211,901.37</u>
Program 249 - O.N.E. Center						
<i>Personnel Services</i>						
5100	Overtime	.00	.00	.00	.00	208.85



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101	General Fund					
EXPENSE						
Department 23 - Parks and Recreation						
Division 101 - Recreation						
Program 249 - O.N.E. Center						
<i>Personnel Services</i>						
5400_100	Employee Benefits FICA	.00	.00	.00	.00	15.99
	<i>Personnel Services Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$224.84
<i>General Operating</i>						
6300_170	Repair & Maintenance Buildings	.00	.00	(13.36)	.00	.00
	<i>General Operating Totals</i>	\$0.00	\$0.00	(\$13.36)	\$0.00	\$0.00
	Program 249 - O.N.E. Center Totals	\$0.00	\$0.00	(\$13.36)	\$0.00	\$224.84
	Division 101 - Recreation Totals	\$1,124,098.00	\$1,102,682.00	\$900,979.07	\$1,307,506.00	\$1,144,858.05
Division 102 - Waterfront						
Program 000 - Administration						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	113,855.00	109,444.00	91,346.02	105,395.00	103,367.08
5200_115	Other Personnel Services Other Compensation	150.00	150.00	.00	150.00	.00
5200_130	Other Personnel Services Allowance Taxable	1,000.00	1,000.00	807.66	1,000.00	961.50
5400_100	Employee Benefits FICA	8,798.00	8,460.00	7,049.74	8,151.00	7,981.13
5400_115	Employee Benefits Retirement B	.00	.00	.00	10,293.00	10,293.00
5400_120	Employee Benefits Workers Compensation	.00	3,355.00	.00	3,493.00	3,493.00
5400_135	Employee Benefits Life Insurance	.00	.00	.00	161.00	161.00
5400_150	Employee Benefits Recognition	500.00	500.00	.00	500.00	450.74
	<i>Personnel Services Totals</i>	\$124,303.00	\$122,909.00	\$99,203.42	\$129,143.00	\$126,707.45
<i>General Operating</i>						
6000	Office Supplies	750.00	.00	.00	750.00	607.15
6202	Printing/Copying/Paper Mgt	.00	.00	.00	500.00	.00
6206	Custodian Supplies	.00	500.00	.00	500.00	.00
6208	Special Supplies	1,000.00	1,400.00	1,000.00	1,000.00	626.18
6214	Clothing And Uniforms	1,000.00	1,350.00	.00	1,000.00	968.90
6500_118	Professional and Consultant Svs Contractual Services	15,500.00	14,300.00	12,000.00	9,750.00	7,348.74
6800_140	Fees for Services Hospitality Expense	1,000.00	1,000.00	.00	750.00	.00
7303	Regulatory and Bank Fees	40,000.00	46,425.00	10,758.92	46,425.00	37,863.03
7303_100	Regulatory and Bank Fees Gateway/Third Party Processing	20,000.00	17,550.00	3,433.00	17,550.00	20,629.75
	<i>General Operating Totals</i>	\$79,250.00	\$82,525.00	\$27,191.92	\$78,225.00	\$68,043.75
	Program 000 - Administration Totals	\$203,553.00	\$205,434.00	\$126,395.34	\$207,368.00	\$194,751.20



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101 - General Fund						
EXPENSE						
Department 23 - Parks and Recreation						
Division 102 - Waterfront						
Program 246 - Events						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	.00	.00	21,438.51	77,877.00	76,379.94
5200_115	Other Personnel Services Other Compensation	.00	.00	.00	238.00	100.00
5400_100	Employee Benefits FICA	.00	.00	1,548.01	5,976.00	5,493.70
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	2,610.00	2,610.00
<i>Personnel Services Totals</i>		\$0.00	\$0.00	\$22,986.52	\$86,701.00	\$84,583.64
<i>General Operating</i>						
6500_118	Professional and Consultant Svs Contractual Services	12,000.00	12,000.00	8,100.00	11,600.00	10,220.00
<i>General Operating Totals</i>		\$12,000.00	\$12,000.00	\$8,100.00	\$11,600.00	\$10,220.00
Program 246 - Events Totals		\$12,000.00	\$12,000.00	\$31,086.52	\$98,301.00	\$94,803.64
Program 254 - Community Service						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	145,441.00	138,025.00	113,806.91	133,224.00	126,425.51
5000_115	Salaries and Wages Seasonal/Temporary	.00	.00	.00	33,800.00	.00
5100	Overtime	2,575.00	2,500.00	1,058.37	3,500.00	1,632.73
5200_110	Other Personnel Services On-Call	.00	.00	.00	1,800.00	.00
5200_115	Other Personnel Services Other Compensation	1,000.00	1,000.00	600.00	4,900.00	.00
5200_120	Other Personnel Services Shift Differential	500.00	500.00	.00	3,000.00	53.25
5200_130	Other Personnel Services Allowance Taxable	2,600.00	2,600.00	2,426.89	2,600.00	2,628.79
5400_100	Employee Benefits FICA	11,637.00	11,064.00	8,765.55	13,986.00	9,861.08
5400_120	Employee Benefits Workers Compensation	.00	4,232.00	.00	4,488.00	4,488.00
<i>Personnel Services Totals</i>		\$163,753.00	\$159,921.00	\$126,657.72	\$201,298.00	\$145,089.36
<i>Capital Equipment</i>						
9500_155	Capital Outlay Vehicle Equipment	.00	48,696.00	48,696.00	.00	.00
<i>Capital Equipment Totals</i>		\$0.00	\$48,696.00	\$48,696.00	\$0.00	\$0.00
<i>General Operating</i>						
6025	Furnishings	.00	.00	.00	1,250.00	1,014.95
6200	Medical Fees And Supplies	480.00	500.00	.00	1,000.00	124.00
6208	Special Supplies	4,800.00	5,000.00	2,727.00	8,600.00	3,083.26
6210	Small Tools and Equipment	960.00	1,000.00	790.00	2,000.00	1,823.25
6214	Clothing And Uniforms	2,017.00	2,101.00	.00	1,101.00	1,063.00
6300	Repair & Maintenance	.00	.00	.00	500.00	.00
6400_125	Utilities Telecommunications	.00	.00	.00	600.00	237.22
6530_100	Rentals Property	.00	.00	.00	3,000.00	2,365.00
6625	Equipment Maintenance Repairs	1,200.00	1,250.00	.00	1,892.00	.00
6700_105	Travel & Training Special Training	5,000.00	6,000.00	.00	6,150.00	1,944.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101 - General Fund						
EXPENSE						
Department 23 - Parks and Recreation						
Division 102 - Waterfront						
Program 254 - Community Service						
<i>General Operating</i>						
6700_110	Travel & Training Travel Expense	.00	.00	.00	3,850.00	3,827.70
6800_140	Fees for Services Hospitality Expense	.00	.00	.00	750.00	276.41
<i>General Operating Totals</i>		\$14,457.00	\$15,851.00	\$3,517.00	\$30,693.00	\$15,758.79
Program 254 - Community Service Totals		\$178,210.00	\$224,468.00	\$178,870.72	\$231,991.00	\$160,848.15
Program 257 - North Beach						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	96,516.00	91,143.00	73,516.36	86,900.00	85,220.86
5000_115	Salaries and Wages Seasonal/Temporary	213,222.00	253,222.00	144,975.78	269,147.00	210,150.30
5200_115	Other Personnel Services Other Compensation	206.00	206.00	100.00	200.00	100.00
5400_100	Employee Benefits FICA	23,711.00	26,360.00	16,363.65	27,253.00	22,205.12
5400_120	Employee Benefits Workers Compensation	.00	10,558.00	.00	2,984.00	2,984.00
<i>Personnel Services Totals</i>		\$333,655.00	\$381,489.00	\$234,955.79	\$386,484.00	\$320,660.28
<i>General Operating</i>						
6208	Special Supplies	11,200.00	12,500.00	7,016.47	10,000.00	7,004.01
6210	Small Tools and Equipment	3,000.00	2,800.00	2,500.00	3,000.00	2,108.32
6214	Clothing And Uniforms	6,000.00	6,700.00	2,276.80	6,000.00	5,482.21
6300_170	Repair & Maintenance Buildings	15,000.00	15,000.00	7,326.09	15,000.00	13,321.50
6325	Items For Resale	25,000.00	25,000.00	10,600.00	20,000.00	17,584.00
6400_100	Utilities Electricity	45,508.00	43,757.00	39,546.31	41,673.00	44,261.00
6400_105	Utilities Gas	6,825.00	6,500.00	6,400.00	6,500.00	3,645.47
6400_115	Utilities Water/Wastewater	29,095.00	25,300.00	20,759.53	26,029.00	1,595.96
6400_125	Utilities Telecommunications	900.00	1,100.00	669.90	1,100.00	619.43
6500_103	Professional and Consultant Svs Security Contracts	47,000.00	45,000.00	45,000.00	60,442.00	55,419.77
6500_118	Professional and Consultant Svs Contractual Services	15,000.00	15,000.00	5,714.95	11,000.00	9,916.90
7000	Bad Debt Expense	.00	.00	573.96	.00	71.40
7200_115	Capital Leases Equipment	478.00	478.00	397.80	860.00	477.36
7303_100	Regulatory and Bank Fees Gateway/Third Party Processing	55,000.00	47,000.00	23,865.93	47,958.00	54,393.03
<i>General Operating Totals</i>		\$260,006.00	\$246,135.00	\$172,647.74	\$249,562.00	\$215,900.36
Program 257 - North Beach Totals		\$593,661.00	\$627,624.00	\$407,603.53	\$636,046.00	\$536,560.64



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101	General Fund					
EXPENSE						
Department 23 - Parks and Recreation						
Division 102 - Waterfront						
Program 258 - Waterfront Operations						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	90,137.00	81,853.00	67,818.74	78,798.00	77,269.61
5000_115	Salaries and Wages Seasonal/Temporary	170,000.00	170,000.00	111,619.16	165,000.00	125,378.93
5200_115	Other Personnel Services Other Compensation	245.00	245.00	250.00	238.00	200.00
5400_100	Employee Benefits FICA	19,919.00	19,285.00	13,220.37	18,669.00	14,921.03
5400_120	Employee Benefits Workers Compensation	.00	7,722.00	.00	2,663.00	2,663.00
<i>Personnel Services Totals</i>		\$280,301.00	\$279,105.00	\$192,908.27	\$265,368.00	\$220,432.57
<i>Capital Equipment</i>						
9500	Capital Outlay	12,000.00	16,000.00	14,579.41	16,000.00	.00
<i>Capital Equipment Totals</i>		\$12,000.00	\$16,000.00	\$14,579.41	\$16,000.00	\$0.00
<i>General Operating</i>						
6200	Medical Fees And Supplies	.00	400.00	.00	400.00	391.86
6202	Printing/Copying/Paper Mgt	2,000.00	2,500.00	2,301.53	1,000.00	562.50
6208	Special Supplies	2,900.00	3,000.00	2,616.12	8,000.00	8,070.40
6210	Small Tools and Equipment	1,000.00	1,000.00	650.00	2,114.00	2,113.95
6212	Fuel	1,776.00	1,870.00	763.33	1,870.00	1,650.27
6214	Clothing And Uniforms	6,300.00	6,800.00	5,626.90	6,300.00	6,300.00
6300	Repair & Maintenance	13,000.00	14,700.00	13,514.28	12,386.00	11,870.04
6400_100	Utilities Electricity	28,875.00	28,875.00	23,316.33	27,500.00	25,359.67
6400_105	Utilities Gas	10,500.00	10,000.00	9,798.34	13,500.00	11,669.16
6400_115	Utilities Water/Wastewater	20,125.00	17,500.00	13,858.75	17,400.00	16,445.68
6400_125	Utilities Telecommunications	3,780.00	3,600.00	2,486.64	1,600.00	1,114.80
6500_103	Professional and Consultant Svs Security Contracts	57,000.00	55,000.00	30,000.00	60,000.00	54,150.99
6500_118	Professional and Consultant Svs Contractual Services	23,750.00	25,000.00	7,679.70	13,250.00	12,107.50
6625	Equipment Maintenance Repairs	12,500.00	15,000.00	14,625.35	12,000.00	11,846.84
7000	Bad Debt Expense	.00	.00	.00	.00	1,400.00
7200_115	Capital Leases Equipment	477.00	477.00	397.80	529.00	477.36
7303	Regulatory and Bank Fees	13,065.00	13,065.00	10,507.07	13,065.00	13,928.03
7303_100	Regulatory and Bank Fees Gateway/Third Party Processing	.00	.00	.00	.00	175.00
7312	Real Estate Taxes	55,565.00	55,565.00	55,418.36	55,566.00	55,564.60
<i>General Operating Totals</i>		\$252,613.00	\$254,352.00	\$193,560.50	\$246,480.00	\$235,198.65
Program 258 - Waterfront Operations Totals		\$544,914.00	\$549,457.00	\$401,048.18	\$527,848.00	\$455,631.22
Division 102 - Waterfront Totals		\$1,532,338.00	\$1,618,983.00	\$1,145,004.29	\$1,701,554.00	\$1,442,594.85



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101	General Fund					
EXPENSE						
Department 23 - Parks and Recreation						
Division 103 - Rec Facilities						
Program 249 - O.N.E. Center						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	.00	.00	1,192.51	60,744.00	59,488.01
5000_110	Salaries and Wages Regular Part Time	.00	.00	.00	.00	383.79
5000_115	Salaries and Wages Seasonal/Temporary	20,908.00	20,908.00	.00	8,500.00	2,562.86
5100	Overtime	1,674.00	1,625.00	215.66	4,500.00	6,635.07
5200_106	Other Personnel Services Staffing	.00	.00	.00	.00	47.83
5200_115	Other Personnel Services Other Compensation	400.00	400.00	.00	400.00	803.42
5200_116	Other Personnel Services Longevity Pay	.00	.00	.00	500.00	500.00
5200_120	Other Personnel Services Shift Differential	50.00	50.00	.00	150.00	58.10
5200_130	Other Personnel Services Allowance Taxable	500.00	500.00	.00	500.00	425.00
5400_100	Employee Benefits FICA	1,800.00	1,796.00	100.93	5,760.00	5,145.55
5400_120	Employee Benefits Workers Compensation	.00	61.00	.00	2,051.00	2,051.00
<i>Personnel Services Totals</i>		\$25,332.00	\$25,340.00	\$1,509.10	\$83,105.00	\$78,100.63
<i>General Operating</i>						
6200	Medical Fees And Supplies	.00	75.00	.00	500.00	.00
6208	Special Supplies	.00	1,100.00	.00	1,500.00	.00
6300_170	Repair & Maintenance Buildings	.00	175.00	.00	1,000.00	34.83
6400_125	Utilities Telecommunications	.00	175.00	242.04	500.00	287.29
6500_118	Professional and Consultant Svs Contractual Services	.00	62,400.00	53,130.00	80,000.00	75,472.50
6530_100	Rentals Property	.00	36,645.00	34,542.00	173,313.00	172,710.00
<i>General Operating Totals</i>		\$0.00	\$100,570.00	\$87,914.04	\$256,813.00	\$248,504.62
Program 249 - O.N.E. Center Totals		\$25,332.00	\$125,910.00	\$89,423.14	\$339,918.00	\$326,605.25
Program 255 - Leddy Arena						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	381,385.00	385,230.00	298,926.23	478,253.00	455,063.52
5000_115	Salaries and Wages Seasonal/Temporary	85,000.00	85,000.00	70,558.92	80,000.00	67,019.07
5100	Overtime	17,510.00	17,000.00	18,999.58	20,000.00	29,908.96
5200_115	Other Personnel Services Other Compensation	11,000.00	11,000.00	8,228.93	12,000.00	8,365.87
5200_116	Other Personnel Services Longevity Pay	548.00	500.00	250.00	500.00	500.00
5200_120	Other Personnel Services Shift Differential	5,700.00	5,700.00	4,406.75	5,500.00	5,103.11
5200_130	Other Personnel Services Allowance Taxable	4,125.00	4,125.00	3,953.43	4,125.00	4,026.84
5400_100	Employee Benefits FICA	38,653.00	38,904.00	29,331.45	45,929.00	41,216.80
5400_120	Employee Benefits Workers Compensation	.00	14,417.00	.00	14,033.00	14,033.00
5400_150	Employee Benefits Recognition	.00	.00	.00	650.00	640.58
<i>Personnel Services Totals</i>		\$543,921.00	\$561,876.00	\$434,655.29	\$660,990.00	\$625,877.75



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101	General Fund					
EXPENSE						
Department 23 - Parks and Recreation						
Division 103 - Rec Facilities						
Program 255 - Leddy Arena						
<i>General Operating</i>						
6200	Medical Fees And Supplies	400.00	400.00	200.00	800.00	450.86
6203	Dues/Subscriptions	450.00	500.00	459.00	500.00	440.00
6206	Custodian Supplies	650.00	1,000.00	1,000.00	1,200.00	634.60
6208	Special Supplies	3,000.00	2,600.00	905.01	4,350.00	2,869.39
6212_115	Fuel Propane	750.00	700.00	700.00	800.00	736.36
6214	Clothing And Uniforms	500.00	2,400.00	2,178.40	300.00	.00
6216	Oil & Grease & Antifreeze	1,500.00	2,000.00	.00	1,800.00	.00
6300_170	Repair & Maintenance Buildings	10,000.00	12,000.00	11,060.42	15,000.00	9,616.34
6325	Items For Resale	1,000.00	1,000.00	.00	1,000.00	1,204.14
6400_100	Utilities Electricity	128,960.00	124,000.00	111,557.29	122,000.00	125,255.52
6400_105	Utilities Gas	42,500.00	38,000.00	32,649.18	40,000.00	42,282.10
6400_115	Utilities Water/Wastewater	23,000.00	20,000.00	16,456.90	20,425.00	20,944.71
6400_125	Utilities Telecommunications	1,260.00	1,200.00	1,011.53	1,700.00	1,208.21
6400_127	Utilities Cellular Communications	.00	.00	318.89	.00	.00
6500_118	Professional and Consultant Svs Contractual Services	10,000.00	16,000.00	9,701.30	13,000.00	9,170.80
6600	Maintenance Contracts	25,000.00	25,000.00	25,724.04	25,000.00	16,248.75
6625	Equipment Maintenance Repairs	18,000.00	20,000.00	7,868.62	19,500.00	17,612.93
6700_115	Travel & Training Mileage	.00	200.00	.00	300.00	157.41
7200_115	Capital Leases Equipment	462.00	462.00	384.90	2,526.00	461.88
<i>General Operating Totals</i>		\$267,432.00	\$267,462.00	\$222,175.48	\$270,201.00	\$249,294.00
Program 255 - Leddy Arena Totals		\$811,353.00	\$829,338.00	\$656,830.77	\$931,191.00	\$875,171.75
Program 259 - Miller Center						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	.00	.00	.00	.00	3,551.06
5000_110	Salaries and Wages Regular Part Time	.00	23,873.00	10,622.43	27,099.00	27,969.68
5000_115	Salaries and Wages Seasonal/Temporary	17,000.00	27,000.00	32,969.30	17,000.00	8,776.86
5100	Overtime	309.00	300.00	495.55	300.00	491.08
5200_106	Other Personnel Services Staffing	1,500.00	1,500.00	.00	1,500.00	1,465.17
5200_115	Other Personnel Services Other Compensation	1,500.00	1,500.00	216.02	1,000.00	983.09
5200_120	Other Personnel Services Shift Differential	1,200.00	1,200.00	27.55	1,000.00	1,314.80
5200_130	Other Personnel Services Allowance Taxable	213.00	213.00	.00	213.00	212.50
5400_100	Employee Benefits FICA	1,662.00	4,252.00	3,227.18	3,681.00	2,585.48
5400_120	Employee Benefits Workers Compensation	.00	1,560.00	.00	908.00	908.00
<i>Personnel Services Totals</i>		\$23,384.00	\$61,398.00	\$47,558.03	\$52,701.00	\$48,257.72



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund	101 - General Fund					
EXPENSE						
Department	23 - Parks and Recreation					
Division	103 - Rec Facilities					
Program	259 - Miller Center					
<i>General Operating</i>						
6200	Medical Fees And Supplies	400.00	400.00	400.00	600.00	110.97
6206	Custodian Supplies	700.00	800.00	300.00	1,000.00	320.76
6208	Special Supplies	1,000.00	2,000.00	622.59	2,000.00	954.23
6300_170	Repair & Maintenance Buildings	4,000.00	4,000.00	408.96	5,000.00	2,263.19
6400_100	Utilities Electricity	17,000.00	17,000.00	15,893.85	17,000.00	13,604.89
6400_105	Utilities Gas	11,770.00	11,000.00	10,110.47	12,000.00	11,209.61
6400_115	Utilities Water/Wastewater	4,255.00	3,400.00	3,219.87	3,225.00	3,700.26
6400_125	Utilities Telecommunications	315.00	300.00	242.04	300.00	288.64
6500_118	Professional and Consultant Svs Contractual Services	5,000.00	7,000.00	6,769.90	6,300.00	4,704.20
6625	Equipment Maintenance Repairs	1,000.00	2,000.00	.00	3,000.00	987.19
6700_115	Travel & Training Mileage	.00	300.00	300.00	200.00	153.52
<i>General Operating Totals</i>		\$45,440.00	\$48,200.00	\$38,267.68	\$50,625.00	\$38,297.46
Program	259 - Miller Center Totals	\$68,824.00	\$109,598.00	\$85,825.71	\$103,326.00	\$86,555.18
Division	103 - Rec Facilities Totals	\$905,509.00	\$1,064,846.00	\$832,079.62	\$1,374,435.00	\$1,288,332.18
Department	23 - Parks and Recreation Totals	\$10,997,702.00	\$10,632,753.00	\$7,131,673.83	\$10,984,227.00	\$10,697,891.36
EXPENSE TOTALS		\$10,997,702.00	\$10,632,753.00	\$7,131,673.83	\$10,984,227.00	\$10,697,891.36
Fund	101 - General Fund Totals					
REVENUE TOTALS		\$5,643,071.00	\$5,977,388.00	\$4,099,796.79	\$5,965,584.00	\$6,031,334.22
EXPENSE TOTALS		\$10,997,702.00	\$10,632,753.00	\$7,131,673.83	\$10,984,227.00	\$10,697,891.36
Fund	101 - General Fund Totals	(\$5,354,631.00)	(\$4,655,365.00)	(\$3,031,877.04)	(\$5,018,643.00)	(\$4,666,557.14)
<i>Net Grand Totals</i>						
REVENUE GRAND TOTALS		\$5,643,071.00	\$5,977,388.00	\$4,099,796.79	\$5,965,584.00	\$6,031,334.22
EXPENSE GRAND TOTALS		\$10,997,702.00	\$10,632,753.00	\$7,131,673.83	\$10,984,227.00	\$10,697,891.36
Net Grand Totals		(\$5,354,631.00)	(\$4,655,365.00)	(\$3,031,877.04)	(\$5,018,643.00)	(\$4,666,557.14)

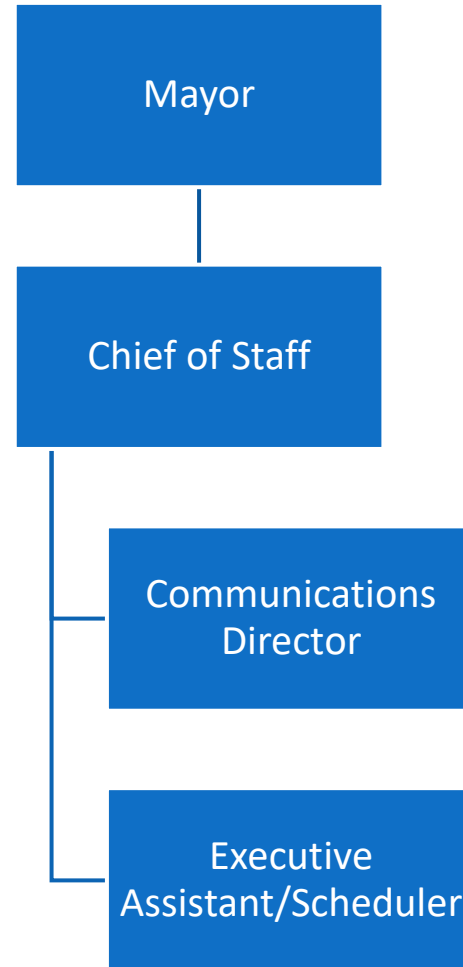


Mayor's Office

May 7th, 2026



Department Organizational Chart



Cost Savings for FY27

- The removal of 3 positions has resulted in a 20% reduction in the Mayor's Office budget
 - Special Assistant on Housing
 - This work is now firmly housed in CEDO
 - The integration of the Office of City Planning into CEDO has made this role superfluous due to the strong capacity for housing in the integrated department
 - Special Assistant on Public Safety (Ingrid Jonas)
 - With the hiring of Chief Burke and the launch of initiative such as the Situation Table, this role is no longer needed
 - Special Assistant on Overdose Prevention Center Implementation (Theresa Vezina)
 - This position is moving into an external consulting role and CEDO will take on the bulk of this project



Expenses

- FY26 Budget = \$823,182
- FY27 Budget = \$654,793
- 20% Reduction



Summary

- Mayor's Office Budget
 - The Mayor's office budget is primarily made up of the salaries for the 4 employees in the department
 - Savings was realized by eliminating a proposed housing position
 - This work was absorbed by CEDO
 - The budget contains modest expenditures for travel & training, office supplies, and membership to several regional and national organizations



Question and Discussion





Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101	General Fund					
REVENUE						
Department 02 - Mayor's Office						
Division 000 - Admin						
<i>Intergovernmental Revenues</i>						
4990_115	Interfund Transfer Proceeds Reserved/Committed	.00	69,413.00	.00	.00	.00
	<i>Intergovernmental Revenues Totals</i>	\$0.00	\$69,413.00	\$0.00	\$0.00	\$0.00
	Division 000 - Admin Totals	\$0.00	\$69,413.00	\$0.00	\$0.00	\$0.00
	Department 02 - Mayor's Office Totals	\$0.00	\$69,413.00	\$0.00	\$0.00	\$0.00
	REVENUE TOTALS	\$0.00	\$69,413.00	\$0.00	\$0.00	\$0.00
EXPENSE						
Department 02 - Mayor's Office						
Division 000 - Admin						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	428,732.00	545,316.00	304,945.94	399,018.00	382,917.75
5000_115	Salaries and Wages Seasonal/Temporary	25,000.00	109,627.00	21,026.17	5,000.00	115,797.78
5100	Overtime	1,577.00	1,516.00	2,013.58	1,516.00	1,122.84
5200_115	Other Personnel Services Other Compensation	1,664.00	1,600.00	300.00	1,600.00	100.00
5200_130	Other Personnel Services Allowance Taxable	2,080.00	2,000.00	1,247.21	2,000.00	983.47
5400_100	Employee Benefits FICA	35,118.00	50,495.00	25,917.80	31,299.00	36,395.33
5400_115	Employee Benefits Retirement B	43,865.00	41,094.00	41,094.00	37,859.00	37,859.00
5400_120	Employee Benefits Workers Compensation	15,167.00	11,827.00	.00	13,453.00	13,453.00
5400_125	Employee Benefits Health Insurance	42,581.00	71,478.00	.00	38,889.00	38,889.00
5400_130	Employee Benefits Dental Insurance	2,195.00	2,395.00	.00	452.00	452.00
5400_135	Employee Benefits Life Insurance	698.00	688.00	.00	642.00	642.00
5400_145	Employee Benefits Employee Parking	.00	.00	.00	.00	800.00
	<i>Personnel Services Totals</i>	\$598,677.00	\$838,036.00	\$396,544.70	\$531,728.00	\$629,412.17
<i>General Operating</i>						
6000	Office Supplies	1,100.00	650.00	865.55	650.00	1,101.60
6005	Postage	200.00	34.00	180.27	34.00	165.01
6010	Computer Equipment	.00	.00	.00	.00	449.45
6202	Printing/Copying/Paper Mgt	.00	12.00	7.85	12.00	151.95
6203	Dues/Subscriptions	1,500.00	1,500.00	1,052.04	1,500.00	1,469.07
6208	Special Supplies	.00	.00	68.40	.00	.00
6400_125	Utilities Telecommunications	2,000.00	2,088.00	2,229.10	2,088.00	1,892.88
6400_127	Utilities Cellular Communications	1,100.00	565.00	.00	565.00	1,106.34
6500_118	Professional and Consultant Svs Contractual Services	.00	.00	276.76	125,000.00	.00
6700_110	Travel & Training Travel Expense	2,000.00	2,000.00	920.00	2,000.00	2,057.80
7200_115	Capital Leases Equipment	216.00	210.00	174.90	.00	209.88
7652	Discretionary Spending	8,000.00	8,000.00	5,230.01	8,000.00	6,862.75
	<i>General Operating Totals</i>	\$16,116.00	\$15,059.00	\$11,004.88	\$139,849.00	\$15,466.73



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101	General Fund					
	EXPENSE					
	Department 02 - Mayor's Office					
	Division 000 - Admin					
	<i>Regional Programs</i>					
7650_220	Regional Programs Special Projects -Emerging Needs	35,000.00	35,000.00	24,043.93	10,000.00	4,209.06
7650_295	Regional Programs Us Conference Of Mayors	5,000.00	4,500.00	4,150.50	4,500.00	4,895.50
	<i>Regional Programs Totals</i>	<u>\$40,000.00</u>	<u>\$39,500.00</u>	<u>\$28,194.43</u>	<u>\$14,500.00</u>	<u>\$9,104.56</u>
	Division 000 - Admin Totals	<u>\$654,793.00</u>	<u>\$892,595.00</u>	<u>\$435,744.01</u>	<u>\$686,077.00</u>	<u>\$653,983.46</u>
	Department 02 - Mayor's Office Totals	<u>\$654,793.00</u>	<u>\$892,595.00</u>	<u>\$435,744.01</u>	<u>\$686,077.00</u>	<u>\$653,983.46</u>
	EXPENSE TOTALS	<u>\$654,793.00</u>	<u>\$892,595.00</u>	<u>\$435,744.01</u>	<u>\$686,077.00</u>	<u>\$653,983.46</u>
Fund 101	General Fund Totals					
	REVENUE TOTALS	\$0.00	\$69,413.00	\$0.00	\$0.00	\$0.00
	EXPENSE TOTALS	\$654,793.00	\$892,595.00	\$435,744.01	\$686,077.00	\$653,983.46
Fund 101	General Fund Totals	<u>(\$654,793.00)</u>	<u>(\$823,182.00)</u>	<u>(\$435,744.01)</u>	<u>(\$686,077.00)</u>	<u>(\$653,983.46)</u>
	Net Grand Totals					
	REVENUE GRAND TOTALS	\$0.00	\$69,413.00	\$0.00	\$0.00	\$0.00
	EXPENSE GRAND TOTALS	\$654,793.00	\$892,595.00	\$435,744.01	\$686,077.00	\$653,983.46
	Net Grand Totals	<u>(\$654,793.00)</u>	<u>(\$823,182.00)</u>	<u>(\$435,744.01)</u>	<u>(\$686,077.00)</u>	<u>(\$653,983.46)</u>



Mayor's Office Regional Programs

May 7th, 2026



FY27 Highlights

- Regional Programs are divided into 3 categories:
 - Non-Discretionary Regional Services
 - Core Responsibilities/Critical Services
 - Discretionary Grants
- Sister Cities Budget – This has been fully moved to REIB



Regional Programs Budget

- **Non-Discretionary Regional Services – moving to other budgets**
 - Winooski Valley Park District
 - moved to Parks budget (FY26 commitment: \$137,696)
 - VT League of Cities and Towns
 - moved to DFA's budget (FY26 commitment: \$65,172)
 - CCRPC
 - moved to Planning's budget (FY26 commitment: \$54,950)
 - CATMA
 - moved to HR's budget (FY26 commitment: \$14,000)



Regional Programs Budget

Core Responsibilities/Critical Services

- Howard Center Street Outreach
 - FY26 commitment: \$249,000
 - FY27 commitment: \$249,000
- Visiting Nurses Association/Home Health Hospice
 - FY26 commitment: \$100,000
 - FY27 commitment: \$100,000
- Heineberg Senior Center
 - FY26 commitment: \$85,360
 - FY27 commitment: \$85,360
- Turning Point
 - FY26 commitment: \$17,950
 - FY27 commitment: \$17,950



Regional Programs Budget

- **Discretionary Grants**
 - \$100K total
 - CEDO is creating a competitive application process for these grants moving forward
 - This creates more transparency and an equitable process
- **FY26 Recipients:**
 - Chamber of Commerce
 - GBIC
 - Local Motion - Bike Ferry
 - Steps to End Domestic Violence
 - Hope Works
 - Concert Band
 - SEABA Art Hop
 - Senior Holiday Dinner
 - Boys & Girls Club
 - King Street Center
 - VTIFF
 - VT City Marathon
 - JUMP



Moving Forward

- CEDO will model the regional programs grants after the ARPA targeted non-profit grant program
 - Simple application process with technical support for non-native English speakers
 - Review committee consisting of City staff and councilors
 - Clear scoring rubric
 - Process begins summer 2026 with goal of funds dispersed by fall 2026



Summary

- Final highlights
 - Non-discretionary grants remain funded and are moved to corresponding departments
 - Critical Services grants remain funded
 - Discretionary grants moving to a transparent process managed by CEDO
 - Total regional grants budget (regardless of which budget they are in)
 - FY26 = \$813,547
 - FY27 = \$807,859



Question and Discussion





Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101 - General Fund						
REVENUE						
Department 01 - Regional Programs						
Division 000 - Admin						
<i>Miscellaneous</i>						
4535	Misc Rev	.00	.00	.00	.00	92,980.00
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$92,980.00
	Division 000 - Admin Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$92,980.00
Division 004 - Community Health						
Program 707 - Facilities						
<i>Intergovernmental Revenues</i>						
4875_140	Grants State Operating	.00	2,200,000.00	1,000,000.00	.00	.00
	<i>Intergovernmental Revenues Totals</i>	\$0.00	\$2,200,000.00	\$1,000,000.00	\$0.00	\$0.00
	Program 707 - Facilities Totals	\$0.00	\$2,200,000.00	\$1,000,000.00	\$0.00	\$0.00
	Division 004 - Community Health Totals	\$0.00	\$2,200,000.00	\$1,000,000.00	\$0.00	\$0.00
	Department 01 - Regional Programs Totals	\$0.00	\$2,200,000.00	\$1,000,000.00	\$0.00	\$92,980.00
	REVENUE TOTALS	\$0.00	\$2,200,000.00	\$1,000,000.00	\$0.00	\$92,980.00
EXPENSE						
Department 01 - Regional Programs						
Division 000 - Admin						
<i>Personnel Services</i>						
5000_115	Salaries and Wages Seasonal/Temporary	.00	.00	.00	.00	(25,845.02)
5400_100	Employee Benefits FICA	.00	.00	.00	.00	(1,977.28)
	<i>Personnel Services Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	(\$27,822.30)
	Division 000 - Admin Totals	\$0.00	\$0.00	\$0.00	\$0.00	(\$27,822.30)
Division 001 - Regional Programs						
<i>General Operating</i>						
6248	Community Support	100,000.00	.00	.00	.00	.00
7709	Accessibility Committee	.00	.00	.00	5,000.00	1,334.65
7825	Board and Commission Compensation	.00	.00	.00	54,000.00	51,900.00
	<i>General Operating Totals</i>	\$100,000.00	\$0.00	\$0.00	\$59,000.00	\$53,234.65
<i>Regional Programs</i>						
7600_100	Regional Services GMT	.00	.00	.00	1,928,561.00	1,928,561.00
7600_105	Regional Services WINOOSKI VALLEY PARK DIST	.00	135,887.00	135,887.00	133,682.00	129,573.00
7600_110	Regional Services County Tax	.00	.00	.00	231,940.00	231,940.00
7600_115	Regional Services Home Health Hospice	100,000.00	100,000.00	.00	121,250.00	121,250.00
7600_120	Regional Services G B I C	.00	20,000.00	20,000.00	19,600.00	.00
7600_125	Regional Services Senior Cable TV Assistance	.00	.00	(284.00)	1,500.00	1,004.00
7600_330	Regional Services Howard Center Street Outreach	249,000.00	249,000.00	.00	77,500.00	77,500.00
7610_130	Sister Cities OTHER	.00	1,000.00	.00	2,000.00	.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101	General Fund					
EXPENSE						
Department 01 - Regional Programs						
Division 001 - Regional Programs						
<i>Regional Programs</i>						
7610_140	Sister Cities Puerto Cabezas	.00	1,000.00	.00	2,000.00	.00
7610_145	Sister Cities Bethlehem/Ard	.00	1,000.00	1,000.00	2,000.00	2,000.00
7610_150	Sister Cities Yaroslavl	.00	1,000.00	.00	2,000.00	.00
7610_155	Sister Cities Honfleur	.00	1,000.00	1,000.00	2,000.00	2,000.00
7610_165	Sister Cities Kuyalnick	.00	1,000.00	1,000.00	2,000.00	.00
7610_170	Sister Cities Thies-East	.00	1,000.00	1,000.00	2,000.00	2,000.00
7650_165	Regional Programs Generator	.00	.00	.00	7,350.00	7,350.00
7650_170	Regional Programs Local Motion - Bike Ferry	.00	4,500.00	.00	4,410.00	4,410.00
7650_185	Regional Programs Steps to End Domestic Violence	.00	14,000.00	.00	14,000.00	14,000.00
7650_190	Regional Programs Hope Works	.00	10,000.00	10,000.00	10,000.00	10,000.00
7650_195	Regional Programs Burlington Concert Band	.00	5,000.00	5,000.00	4,900.00	5,000.00
7650_210	Regional Programs Chamber Of Commerce	.00	2,200.00	2,200.00	2,156.00	2,156.00
7650_230	Regional Programs American Red Cross	.00	.00	.00	2,450.00	.00
7650_235	Regional Programs Seaba-Art Hop	.00	5,000.00	5,000.00	4,900.00	4,900.00
7650_240	Regional Programs Hands - Senior Holiday Dinner	.00	1,000.00	.00	1,500.00	.00
7650_255	Regional Programs VT & Natl League Of City	.00	63,850.00	63,348.00	56,260.00	61,980.00
7650_260	Regional Programs Chitenden City Reg Plan Comm	.00	56,000.00	54,973.00	53,350.00	55,384.00
7650_270	Regional Programs Sara Holbrook	.00	.00	.00	5,880.00	5,000.00
7650_275	Regional Programs Boys And Girls Club	.00	6,000.00	6,000.00	5,880.00	.00
7650_280	Regional Programs King Street Center	.00	6,000.00	6,000.00	5,880.00	.00
7650_305	Regional Programs Turning Point Center	17,950.00	10,000.00	27,450.00	.00	.00
7650_310	Regional Programs CATMA	.00	16,250.00	13,000.00	9,555.00	13,000.00
7650_315	Regional Programs VT International Film Festival	.00	10,000.00	10,000.00	12,740.00	12,740.00
7650_320	Regional Programs Arts	.00	.00	(1,000.00)	.00	.00
7650_325	Regional Programs Heineberg Sr Ctr	85,360.00	85,360.00	85,360.00	85,360.00	85,360.00
7650_360	Regional Programs Vermont City Marathon	.00	5,000.00	5,000.00	4,900.00	4,900.00
7650_365	Regional Programs JUMP	.00	1,500.00	1,500.00	1,500.00	1,500.00
<i>Regional Programs Totals</i>		\$452,310.00	\$813,547.00	\$453,434.00	\$2,821,004.00	\$2,783,508.00
<i>Interfund</i>						
7900_138	Interfund Transfer Champlain Sr Center	.00	.00	.00	47,272.00	47,272.00
<i>Interfund Totals</i>		\$0.00	\$0.00	\$0.00	\$47,272.00	\$47,272.00
Division 001 - Regional Programs Totals		\$552,310.00	\$813,547.00	\$453,434.00	\$2,927,276.00	\$2,884,014.65



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund	101 - General Fund					
EXPENSE						
Department 01 - Regional Programs						
Division 004 - Community Health						
Program 707 - Facilities						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	.00	153,859.00	44,952.06	.00	.00
5000_115	Salaries and Wages Seasonal/Temporary	.00	.00	30,655.90	.00	.00
5100	Overtime	.00	.00	900.55	.00	.00
5400_100	Employee Benefits FICA	.00	23,079.00	5,888.23	.00	.00
<i>Personnel Services Totals</i>		\$0.00	\$176,938.00	\$82,396.74	\$0.00	\$0.00
<i>General Operating</i>						
6292	Other Charges	.00	51,122.00	.00	.00	.00
6500_118	Professional and Consultant Svs Contractual Services	.00	154,769.00	84,515.74	.00	.00
6500_119	Professional and Consultant Svs Health and Wellness	.00	1,808,067.00	993,000.00	.00	.00
6500_148	Professional and Consultant Svs Interpreter Services	.00	9,104.00	5,000.00	.00	.00
<i>General Operating Totals</i>		\$0.00	\$2,023,062.00	\$1,082,515.74	\$0.00	\$0.00
Program 707 - Facilities Totals		\$0.00	\$2,200,000.00	\$1,164,912.48	\$0.00	\$0.00
Division 004 - Community Health Totals		\$0.00	\$2,200,000.00	\$1,164,912.48	\$0.00	\$0.00
Department 01 - Regional Programs Totals		\$552,310.00	\$3,013,547.00	\$1,618,346.48	\$2,927,276.00	\$2,856,192.35
EXPENSE TOTALS		\$552,310.00	\$3,013,547.00	\$1,618,346.48	\$2,927,276.00	\$2,856,192.35
Fund 101 - General Fund Totals						
REVENUE TOTALS		\$0.00	\$2,200,000.00	\$1,000,000.00	\$0.00	\$92,980.00
EXPENSE TOTALS		\$552,310.00	\$3,013,547.00	\$1,618,346.48	\$2,927,276.00	\$2,856,192.35
Fund 101 - General Fund Totals		(\$552,310.00)	(\$813,547.00)	(\$618,346.48)	(\$2,927,276.00)	(\$2,763,212.35)
Net Grand Totals						
REVENUE GRAND TOTALS		\$0.00	\$2,200,000.00	\$1,000,000.00	\$0.00	\$92,980.00
EXPENSE GRAND TOTALS		\$552,310.00	\$3,013,547.00	\$1,618,346.48	\$2,927,276.00	\$2,856,192.35
Net Grand Totals		(\$552,310.00)	(\$813,547.00)	(\$618,346.48)	(\$2,927,276.00)	(\$2,763,212.35)



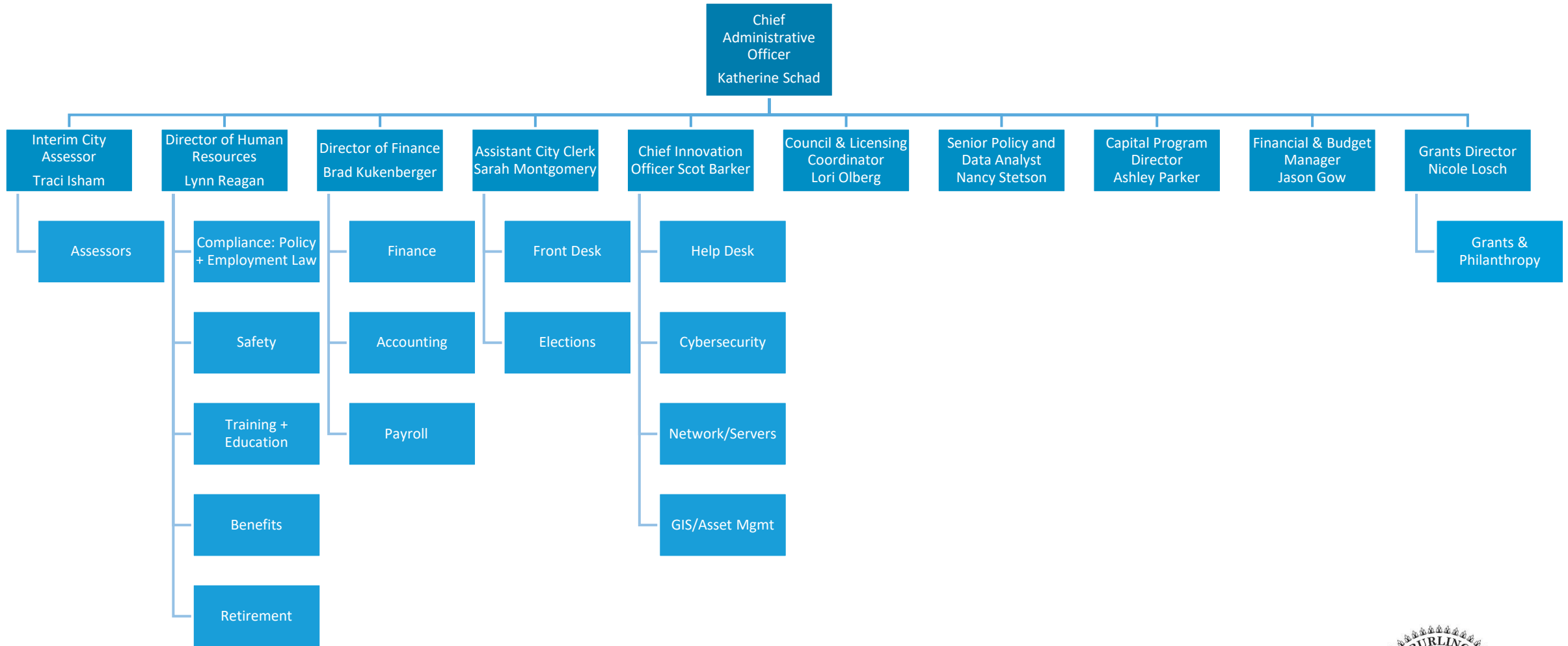
Department of Finance + Administration

May 7, 2026



Department of Finance & Administration (DFA)

MAY 2026



FY26 Select DFA Highlights

- Officially merged and became DFA. Major integration and reorganization of accounting + grants support.
- Almost all of us moved into new office spaces within City Hall + at 131 Church St.
- Moody's credit rating agency upgraded Burlington's general obligation rating from Aa3 to Aa2, leading to lower borrowing costs + ultimately lower rates for property tax payers.
- Conducted three free + fair elections, including a general election and Town Meeting Day election.
- FY25 City audit showed fiscal prudence and resulted in adding \$1.2M of revenue to unassigned fund balance (rainy day fund).
- Led by work from the Wellness committee, the City has achieved the Gold level of the 2025 Cigna Healthy Workforce Designation.
- Successfully integrating police department into citywide IT systems to improve security, resiliency and support.
- Began multi-year, Citywide process to replace finance software to improve connectivity and functionality.



FY26 Select DFA Highlights

- Settled contract negotiations with BPOA + BFFA and began them with IBEW + AFSCME.
- Finalized the City's first ever comprehensive tool to prioritize capital projects and rolled it out to City Council for feedback.
- Completed an important part of making land records electronic and members of the public can now search our [online database](#) for Burlington land documents dating back to 1910.
- Released [capital plan report](#) to help constituents better understand capital projects + the City's ongoing needs.
- Improved cybersecurity by rolling out multi-factor authentication along with training.
- Offered new affordable high-deductible health insurance option for employees.
- Transitioned online vital record applications into OpenGov creating more user-friendly, faster public access + a more streamlined workflow for staff.



Cost Savings for FY27

Three DFA positions, all created in FY22, were vacant when eliminated saving \$272K:

- CT – 1 (of 4) Customer Service Associate position
- IT – 1 (of 3) Helpdesk Support position
- HR – Asst Director Benefits & Risk Management

High-level impacts:

- Clerk's office will be closed from 1-1:30 every day.
- IT moves from expected 10 business day turnaround time to a 15 business day turnaround time.
- HR Managers will be limited on their proactive planning and workforce strategy work due an increased workload.

Additionally, over \$80K trimmed from various non-personnel lines (including travel + training, printing, etc).



Revenues

- Driven by CT
- FY26 Budget \$3.9M – on track to meet budget
- FY27 Budget \$4.1M – 4.5% growth

- Indirect / Admin Cost = \$2.1M
- Interest on Taxes = \$750K
- Recording + Taxi Fees = \$465K
- Investment Income = \$230K



Expenses

- FY26 Budget \$8.3M
- FY27 Budget \$8.6M – 3.5% growth

- \$7M personnel-related costs = 81%
- \$1.5M IT costs benefitting entire GF (mostly computer licensing)



Moving Forward

- Including two new hires: Budget Director + Accounts Receivable Coordinator
- Begin implementation of new ERP/financial system
- Continuously improve budgeting process and general fund budget monitoring
- Hire and onboard new Assessor – this has been a challenging hire!
- Implement Citywide performance management system



Summary

- The Department of Finance and Administration ensures Continuity of Government
- While they may not be glamorous, our services are critical to a well functioning City, just some of what we do:
 - we bring in + track most of the City's revenue (including assessing + collecting taxes on the City's properties)
 - we pay our employees + vendors
 - we administer health insurance, worker's comp, FMLA + retirement
 - we get people hired + handle all sorts of employee issues
 - we issue marriage licenses + maintain land records so people can buy + sell property
 - we handle all the technology needs for hundreds of employees
 - we get millions of \$ of grants to help the City do more with less tax money
 - we manage the capital program
- Every unit within DFA has given up a staff member + trimmed all possible non-staff expense lines



Question and Discussion





Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101 - General Fund						
REVENUE						
Department 04 - Dept of Finance & Administration						
Division 000 - Admin						
<i>Taxes</i>						
4710	Interest On Taxes	750,000.00	600,000.00	515,897.81	600,000.00	801,327.92
	<i>Taxes Totals</i>	\$750,000.00	\$600,000.00	\$515,897.81	\$600,000.00	\$801,327.92
<i>Intergovernmental Revenues</i>						
4990_804	Interfund Transfer Proceeds Capital Project Management	188,745.00	129,287.00	129,287.00	.00	.00
	<i>Intergovernmental Revenues Totals</i>	\$188,745.00	\$129,287.00	\$129,287.00	\$0.00	\$0.00
<i>Charges for Services</i>						
4080	Recording Fees	200,000.00	200,000.00	179,025.83	300,000.00	221,377.23
4094	Financial Services	75,000.00	70,000.00	.00	100,000.00	65,309.36
4285_100	Indirect cost Admin	2,085,982.00	2,082,993.00	394,222.50	2,082,993.00	2,237,909.47
4440	Taxi Fees	150,000.00	200,000.00	178,764.30	125,000.00	121,718.25
4565	Reimbursement For Services	.00	.00	.00	.00	14,211.30
4600_100	Fees For Services General Government	20,000.00	20,000.00	15,833.56	20,000.00	18,447.20
	<i>Charges for Services Totals</i>	\$2,530,982.00	\$2,572,993.00	\$767,846.19	\$2,627,993.00	\$2,678,972.81
<i>Fines and Forfeits</i>						
4030_100	Late Fees General Government	.00	.00	164.00	.00	606.00
4055_100	Fines Misc General Government	.00	.00	1,922.00	.00	.00
4075	Penalties & Interest	20,000.00	20,000.00	.00	20,000.00	118,584.52
	<i>Fines and Forfeits Totals</i>	\$20,000.00	\$20,000.00	\$2,086.00	\$20,000.00	\$119,190.52
<i>Licenses and Permits</i>						
4100_100	Licenses And Certificates General Government	115,000.00	115,000.00	92,875.00	125,000.00	113,275.00
	<i>Licenses and Permits Totals</i>	\$115,000.00	\$115,000.00	\$92,875.00	\$125,000.00	\$113,275.00
<i>Investment Income</i>						
4700	Interest / Investment Income	200,000.00	200,000.00	127,769.17	200,000.00	188,230.35
4700_300	Interest / Investment Income KB Analysis Earned Credits	30,000.00	30,000.00	12,749.65	30,000.00	18,765.61
	<i>Investment Income Totals</i>	\$230,000.00	\$230,000.00	\$140,518.82	\$230,000.00	\$206,995.96
<i>Other Revenue</i>						
4095_100	Purchasing Savings Procurement Card	100,000.00	85,000.00	.00	95,000.00	76,110.33
4095_105	Purchasing Savings Rebate Programs	.00	.00	800.00	2,384.00	200.00
4095_120	Purchasing Savings Savings	.00	.00	149,292.00	.00	.00
4566	State ED Tax Admin Fee	160,000.00	160,000.00	.00	160,000.00	179,710.37
4750	Gain/Loss On Asset	.00	6,400.00	6,400.00	.00	.00
4850	Cash Over	.00	.00	20.00	.00	(10.00)
4956	Capital Contribution	.00	.00	.00	100,000.00	100,000.00
	<i>Other Revenue Totals</i>	\$260,000.00	\$251,400.00	\$156,512.00	\$357,384.00	\$356,010.70



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101 - General Fund						
REVENUE						
Department 04 - Dept of Finance & Administration						
Division 000 - Admin						
<i>Miscellaneous</i>						
4200	Preservation Restoration	.00	.00	(958.56)	.00	8.00
4535	Misc Rev	.00	.00	77,507.11	.00	38,463.84
<i>Miscellaneous Totals</i>		\$0.00	\$0.00	\$76,548.55	\$0.00	\$38,471.84
Division 000 - Admin Totals		\$4,094,727.00	\$3,918,680.00	\$1,881,571.37	\$3,960,377.00	\$4,314,244.75
Department 04 - Dept of Finance & Administration Totals		\$4,094,727.00	\$3,918,680.00	\$1,881,571.37	\$3,960,377.00	\$4,314,244.75
Department 07 - City Assessor						
Division 000 - Admin						
<i>Intergovernmental Revenues</i>						
4875_160	Grants Act 60 Maintenance	10,500.00	.00	.00	10,000.00	10,850.00
<i>Intergovernmental Revenues Totals</i>		\$10,500.00	\$0.00	\$0.00	\$10,000.00	\$10,850.00
<i>Charges for Services</i>						
4600_100	Fees For Services General Government	.00	.00	44.00	.00	110.00
<i>Charges for Services Totals</i>		\$0.00	\$0.00	\$44.00	\$0.00	\$110.00
Division 000 - Admin Totals		\$10,500.00	\$0.00	\$44.00	\$10,000.00	\$10,960.00
Department 07 - City Assessor Totals		\$10,500.00	\$0.00	\$44.00	\$10,000.00	\$10,960.00
Department 08 - Human Resources						
Division 000 - Admin						
<i>Other Revenue</i>						
4720_110	Use of Fund Balance GF Assigned	.00	.00	.00	30,000.00	.00
<i>Other Revenue Totals</i>		\$0.00	\$0.00	\$0.00	\$30,000.00	\$0.00
Division 000 - Admin Totals		\$0.00	\$0.00	\$0.00	\$30,000.00	\$0.00
Department 08 - Human Resources Totals		\$0.00	\$0.00	\$0.00	\$30,000.00	\$0.00
Department 10 - Information Technology						
Division 000 - Admin						
<i>Charges for Services</i>						
4565	Reimbursement For Services	24,348.00	.00	.00	.00	.00
<i>Charges for Services Totals</i>		\$24,348.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 000 - Admin Totals		\$24,348.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 10 - Information Technology Totals		\$24,348.00	\$0.00	\$0.00	\$0.00	\$0.00
REVENUE TOTALS		\$4,129,575.00	\$3,918,680.00	\$1,881,615.37	\$4,000,377.00	\$4,325,204.75



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101	General Fund					
EXPENSE						
Department 04 - Dept of Finance & Administration						
Division 000 - Admin						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	2,674,512.00	2,183,276.00	1,569,317.35	1,945,595.00	1,958,721.04
5000_110	Salaries and Wages Regular Part Time	45,345.00	.00	1,002.51	.00	.00
5000_115	Salaries and Wages Seasonal/Temporary	20,000.00	30,000.00	17,322.67	115,000.00	.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	.00	(145,735.00)	.00
5000_910	Salaries and Wages Total Compensation Contingency	122,000.00	.00	.00	.00	.00
5100	Overtime	25,000.00	35,000.00	23,811.41	50,000.00	33,559.80
5200_115	Other Personnel Services Other Compensation	7,800.00	7,500.00	6,897.98	8,351.00	6,464.15
5200_116	Other Personnel Services Longevity Pay	4,180.00	3,195.00	2,210.00	3,045.00	3,635.33
5200_120	Other Personnel Services Shift Differential	156.00	150.00	82.06	150.00	120.86
5200_130	Other Personnel Services Allowance Taxable	10,400.00	10,000.00	6,798.40	13,500.00	7,535.53
5400_100	Employee Benefits FICA	222,569.00	173,588.00	120,989.17	163,377.00	142,685.87
5400_115	Employee Benefits Retirement B	267,040.00	222,599.00	222,599.00	182,992.00	182,992.00
5400_120	Employee Benefits Workers Compensation	98,575.00	64,150.00	.00	70,786.00	70,786.00
5400_125	Employee Benefits Health Insurance	554,233.00	412,613.00	.00	362,284.00	362,284.00
5400_130	Employee Benefits Dental Insurance	29,126.00	20,506.00	.00	18,115.00	18,115.00
5400_135	Employee Benefits Life Insurance	5,114.00	4,130.00	.00	3,532.00	3,532.00
5400_145	Employee Benefits Employee Parking	5,400.00	.00	.00	.00	5,400.00
5400_150	Employee Benefits Recognition	5,000.00	5,301.00	2,343.98	5,100.00	3,429.59
	<i>Personnel Services Totals</i>	\$4,096,450.00	\$3,172,008.00	\$1,973,374.53	\$2,796,092.00	\$2,799,261.17
<i>General Operating</i>						
6000	Office Supplies	14,420.00	14,000.00	5,297.24	14,000.00	6,503.82
6005	Postage	25,750.00	25,000.00	16,430.06	23,186.00	22,431.34
6007	Shipping and Moving	.00	6,400.00	1,200.00	85.00	87.16
6010	Computer Equipment	.00	1,000.00	256.98	1,000.00	61.97
6020	Office Equipment	.00	500.00	.00	2,406.00	.00
6025	Furnishings	2,000.00	2,500.00	229.99	2,500.00	4,405.73
6200	Medical Fees And Supplies	350.00	350.00	.00	350.00	.00
6202	Printing/Copying/Paper Mgt	22,000.00	23,000.00	19,580.13	33,296.00	34,903.31
6203	Dues/Subscriptions	.00	4,500.00	195.00	4,500.00	128.00
6205	Cash Short	.00	.00	210.00	.00	.00
6208	Special Supplies	2,500.00	4,000.00	5,085.31	4,203.00	2,617.72
6238_500	Elections Wages & Compensation	85,000.00	35,000.00	25,207.79	89,141.00	89,088.50
6238_600	Elections Supplies & Postage	55,000.00	30,000.00	19,071.49	24,234.00	23,280.33
6238_620	Elections Ballots/Tabulators	75,000.00	70,000.00	65,086.32	75,000.00	74,647.79
6238_635	Elections Legal Notices & Advertising	8,500.00	8,500.00	2,153.80	9,756.00	10,250.52
6238_650	Elections AVS/Translations	18,000.00	14,000.00	4,539.51	18,000.00	10,314.12



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101	General Fund					
EXPENSE						
Department 04 - Dept of Finance & Administration						
Division 000 - Admin						
<i>General Operating</i>						
6238_653	Elections Facility & Equipment Rentals	14,000.00	10,000.00	7,292.80	16,699.00	16,698.84
6244_100	NPA Support Ward 1	3,000.00	3,000.00	1,483.46	.00	.00
6244_200	NPA Support Ward 2	3,000.00	3,000.00	894.97	.00	.00
6244_300	NPA Support Ward 3	3,000.00	3,000.00	75.00	.00	.00
6244_400	NPA Support Ward 4	3,000.00	3,000.00	1,640.77	.00	.00
6244_500	NPA Support Ward 5	3,000.00	3,000.00	1,830.00	.00	.00
6244_600	NPA Support Ward 6	3,000.00	3,000.00	1,722.39	.00	.00
6244_700	NPA Support Ward 7	3,000.00	3,000.00	1,635.67	.00	.00
6244_800	NPA Support Ward 8	3,000.00	3,000.00	450.51	.00	.00
6300	Repair & Maintenance	.00	.00	.00	.00	(14,399.00)
6350	Legal Notice & Advertising	25,750.00	25,000.00	15,000.00	25,000.00	25,530.49
6400_125	Utilities Telecommunications	4,635.00	4,500.00	3,514.69	6,000.00	4,157.71
6400_127	Utilities Cellular Communications	7,500.00	8,000.00	6,170.75	8,113.00	7,487.14
6500_112	Professional and Consultant Svs Audits - Melanson	.00	.00	.00	200,000.00	104,005.00
6500_118	Professional and Consultant Svs Contractual Services	75,000.00	75,000.00	126,067.50	50,000.00	72,014.70
6500_136	Professional and Consultant Svs Meeting Video	.00	.00	.00	90,000.00	84,477.96
6625	Equipment Maintenance Repairs	.00	.00	.00	956.00	956.00
6700_100	Travel & Training Education	2,500.00	5,000.00	5,694.00	5,000.00	4,311.50
6700_110	Travel & Training Travel Expense	.00	.00	.00	210.00	209.75
7000	Bad Debt Expense	.00	.00	233.00	.00	(24.00)
7200_115	Capital Leases Equipment	6,600.00	4,688.00	10,115.67	10,116.00	11,287.56
7303	Regulatory and Bank Fees	200.00	1,000.00	45.00	1,000.00	172.70
9999_100	Expenditure Control General Fund	(172,408.00)	(147,257.00)	.00	.00	.00
<i>General Operating Totals</i>		\$296,297.00	\$248,681.00	\$348,409.80	\$714,751.00	\$595,606.66
<i>Interfund</i>						
8022	Franchise Admin Fee - BD	20,600.00	20,000.00	.00	14,000.00	4,459.39
<i>Interfund Totals</i>		\$20,600.00	\$20,000.00	\$0.00	\$14,000.00	\$4,459.39
Division 000 - Admin Totals		\$4,413,347.00	\$3,440,689.00	\$2,321,784.33	\$3,524,843.00	\$3,399,327.22
Department 04 - Dept of Finance & Administration Totals		\$4,413,347.00	\$3,440,689.00	\$2,321,784.33	\$3,524,843.00	\$3,399,327.22
Department 07 - City Assessor						
Division 000 - Admin						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	286,991.00	281,678.00	217,858.64	239,969.00	277,713.76
5000_115	Salaries and Wages Seasonal/Temporary	.00	.00	240.63	.00	.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	.00	(24,544.00)	.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101 - General Fund						
EXPENSE						
Department 07 - City Assessor						
Division 000 - Admin						
<i>Personnel Services</i>						
5000_910	Salaries and Wages Total Compensation Contingency	.00	.00	.00	50,000.00	.00
5100	Overtime	456.00	438.00	861.91	425.00	109.52
5200_115	Other Personnel Services Other Compensation	639.00	614.00	685.71	596.00	888.92
5200_116	Other Personnel Services Longevity Pay	500.00	500.00	250.00	500.00	750.00
5200_120	Other Personnel Services Shift Differential	22.00	21.00	.00	20.00	.00
5200_130	Other Personnel Services Allowance Taxable	2,170.00	2,087.00	1,311.52	2,026.00	850.00
5400_100	Employee Benefits FICA	22,245.00	21,828.00	16,524.46	22,455.00	19,694.74
5400_115	Employee Benefits Retirement B	16,743.00	28,935.00	28,935.00	23,435.00	23,435.00
5400_120	Employee Benefits Workers Compensation	10,153.00	11,565.00	.00	13,311.00	13,311.00
5400_125	Employee Benefits Health Insurance	30,415.00	74,192.00	.00	49,123.00	49,123.00
5400_130	Employee Benefits Dental Insurance	1,155.00	2,395.00	.00	2,168.00	2,168.00
5400_135	Employee Benefits Life Insurance	349.00	516.00	.00	482.00	482.00
5400_145	Employee Benefits Employee Parking	.00	.00	.00	.00	1,200.00
5400_150	Employee Benefits Recognition	250.00	429.00	.00	.00	.00
<i>Personnel Services Totals</i>		\$372,088.00	\$425,198.00	\$266,667.87	\$379,966.00	\$389,725.94
<i>General Operating</i>						
6000	Office Supplies	412.00	400.00	4.69	700.00	575.38
6005	Postage	1,030.00	1,000.00	160.77	1,000.00	654.12
6020	Office Equipment	412.00	400.00	.00	400.00	333.54
6203	Dues/Subscriptions	3,502.00	3,400.00	1,995.00	3,400.00	2,422.00
6214	Clothing And Uniforms	.00	.00	.00	500.00	.00
6350	Legal Notice & Advertising	1,648.00	1,600.00	.00	1,600.00	397.55
6400_125	Utilities Telecommunications	1,854.00	1,800.00	1,936.68	1,968.00	2,369.37
6500_118	Professional and Consultant Svs Contractual Services	7,210.00	7,000.00	916.66	6,332.00	1,569.18
6600	Maintenance Contracts	.00	.00	.00	4,000.00	.00
6700_100	Travel & Training Education	3,090.00	3,000.00	1,518.56	3,000.00	273.00
6700_110	Travel & Training Travel Expense	.00	.00	.00	.00	148.74
9999_100	Expenditure Control General Fund	.00	(21,475.00)	.00	.00	.00
<i>General Operating Totals</i>		\$19,158.00	(\$2,875.00)	\$6,532.36	\$22,900.00	\$8,742.88
Division 000 - Admin Totals		\$391,246.00	\$422,323.00	\$273,200.23	\$402,866.00	\$398,468.82
Department 07 - City Assessor Totals		\$391,246.00	\$422,323.00	\$273,200.23	\$402,866.00	\$398,468.82
Department 08 - Human Resources						
Division 000 - Admin						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	762,787.00	744,317.00	510,914.23	721,057.00	825,287.31
5000_115	Salaries and Wages Seasonal/Temporary	.00	.00	2,219.00	.00	.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101	General Fund					
EXPENSE						
Department 08 - Human Resources						
Division 000 - Admin						
<i>Personnel Services</i>						
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	.00	(70,000.00)	.00
5000_910	Salaries and Wages Total Compensation Contingency	17,000.00	.00	.00	.00	.00
5100	Overtime	1,560.00	1,500.00	1,572.37	1,500.00	7,472.41
5200_115	Other Personnel Services Other Compensation	9,539.00	9,172.00	2,078.57	9,172.00	4,308.39
5200_116	Other Personnel Services Longevity Pay	.00	.00	.00	.00	450.87
5200_120	Other Personnel Services Shift Differential	.00	1.00	.00	1.00	.56
5200_130	Other Personnel Services Allowance Taxable	2,539.00	2,441.00	702.98	2,441.00	2,859.42
5400_100	Employee Benefits FICA	60,697.00	57,943.00	38,909.58	56,164.00	59,009.50
5400_115	Employee Benefits Retirement B	78,044.00	92,702.00	92,702.00	95,767.00	95,767.00
5400_120	Employee Benefits Workers Compensation	30,601.00	21,611.00	.00	33,034.00	33,034.00
5400_125	Employee Benefits Health Insurance	209,254.00	189,385.00	.00	168,350.00	168,350.00
5400_130	Employee Benefits Dental Insurance	8,202.00	8,656.00	.00	8,696.00	8,696.00
5400_135	Employee Benefits Life Insurance	1,396.00	1,764.00	.00	1,806.00	1,806.00
5400_145	Employee Benefits Employee Parking	33,800.00	32,500.00	30,888.79	32,500.00	.00
5400_150	Employee Benefits Recognition	1,550.00	1,549.00	.00	.00	.00
5400_155	Employee Benefits Public Transportation	32,500.00	32,500.00	2,990.18	32,500.00	3,254.68
	<i>Personnel Services Totals</i>	\$1,249,469.00	\$1,196,041.00	\$682,977.70	\$1,092,988.00	\$1,210,296.14
<i>General Operating</i>						
6000	Office Supplies	2,575.00	2,500.00	1,449.06	2,500.00	1,728.65
6005	Postage	224.00	217.00	108.54	217.00	1,018.54
6010	Computer Equipment	103.00	100.00	.00	100.00	22.67
6017	Computer Licensing and Maint.	.00	.00	.00	11,562.00	11,561.80
6020	Office Equipment	.00	500.00	350.00	500.00	.00
6200	Medical Fees And Supplies	206.00	200.00	.00	200.00	123.00
6202	Printing/Copying/Paper Mgt	1,030.00	1,000.00	395.20	1,000.00	302.47
6203	Dues/Subscriptions	1,648.00	1,600.00	990.07	1,600.00	794.76
6350	Legal Notice & Advertising	515.00	500.00	.00	500.00	.00
6355	Recruitment	25,750.00	25,000.00	18,975.84	25,000.00	25,086.77
6400_125	Utilities Telecommunications	5,150.00	5,000.00	3,239.41	5,000.00	3,859.09
6500_118	Professional and Consultant Svs Contractual Services	70,040.00	68,000.00	26,735.21	68,000.00	453.99
6500_125	Professional and Consultant Svs Employee Assistance / Counseling	29,699.00	28,834.00	.00	28,834.00	.00
6700_100	Travel & Training Education	11,437.00	11,104.00	4,372.94	11,104.00	10,080.24
6700_105	Travel & Training Special Training	5,000.00	10,400.00	1,000.00	10,400.00	2,329.00
6800_160	Fees for Services Background Check	7,000.00	10,000.00	3,750.00	10,000.00	5,162.04
7200_115	Capital Leases Equipment	562.00	546.00	409.32	1,700.00	545.76



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101	General Fund					
EXPENSE						
Department 08 - Human Resources						
Division 000 - Admin						
<i>General Operating</i>						
7709	Accessibility Committee	10,000.00	15,000.00	.00	15,000.00	.00
9999_100	Expenditure Control General Fund	(153,716.00)	(77,428.00)	.00	.00	.00
<i>General Operating Totals</i>		<u>\$17,223.00</u>	<u>\$103,073.00</u>	<u>\$61,775.59</u>	<u>\$193,217.00</u>	<u>\$63,068.78</u>
Division 000 - Admin Totals		<u>\$1,266,692.00</u>	<u>\$1,299,114.00</u>	<u>\$744,753.29</u>	<u>\$1,286,205.00</u>	<u>\$1,273,364.92</u>
Division 012 - Payroll						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	.00	269,347.00	211,524.86	259,563.00	47,918.52
5100	Overtime	5,000.00	10,000.00	6,503.51	10,000.00	4,363.27
5200_115	Other Personnel Services Other Compensation	2,184.00	2,100.00	5,261.75	2,100.00	2,130.06
5200_116	Other Personnel Services Longevity Pay	.00	920.00	720.00	403.00	690.00
5200_120	Other Personnel Services Shift Differential	.00	.00	1.34	.00	.00
5200_125	Other Personnel Services Taxable Reimbursements	1,040.00	1,000.00	.00	1,000.00	.00
5200_130	Other Personnel Services Allowance Taxable	1,542.00	1,483.00	1,831.70	1,483.00	249.99
5400_100	Employee Benefits FICA	747.00	21,791.00	16,197.01	21,003.00	4,001.69
5400_120	Employee Benefits Workers Compensation	.00	7,802.00	.00	.00	.00
5400_145	Employee Benefits Employee Parking	.00	.00	.00	.00	400.00
<i>Personnel Services Totals</i>		<u>\$10,513.00</u>	<u>\$314,443.00</u>	<u>\$242,040.17</u>	<u>\$295,552.00</u>	<u>\$59,753.53</u>
<i>General Operating</i>						
6000	Office Supplies	2,575.00	2,350.00	431.32	2,500.00	1,396.82
6010	Computer Equipment	206.00	200.00	.00	200.00	34.96
6020	Office Equipment	206.00	200.00	.00	200.00	.00
6202	Printing/Copying/Paper Mgt	103.00	100.00	47.98	100.00	58.50
6350	Legal Notice & Advertising	103.00	100.00	.00	100.00	.00
6400_125	Utilities Telecommunications	1,545.00	1,500.00	990.75	1,500.00	1,164.86
6400_127	Utilities Cellular Communications	2,287.00	2,220.00	655.78	2,220.00	873.66
6500_118	Professional and Consultant Svs Contractual Services	.00	150.00	125.00	.00	27,472.50
6700_100	Travel & Training Education	500.00	4,028.00	.00	4,028.00	.00
6700_115	Travel & Training Mileage	.00	400.00	.00	400.00	.00
7200_115	Capital Leases Equipment	713.00	692.00	518.76	805.00	691.68
<i>General Operating Totals</i>		<u>\$8,238.00</u>	<u>\$11,940.00</u>	<u>\$2,769.59</u>	<u>\$12,053.00</u>	<u>\$31,692.98</u>
Division 012 - Payroll Totals		<u>\$18,751.00</u>	<u>\$326,383.00</u>	<u>\$244,809.76</u>	<u>\$307,605.00</u>	<u>\$91,446.51</u>
Department 08 - Human Resources Totals		<u>\$1,285,443.00</u>	<u>\$1,625,497.00</u>	<u>\$989,563.05</u>	<u>\$1,593,810.00</u>	<u>\$1,364,811.43</u>



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund 101	General Fund					
EXPENSE						
Department 10 - Information Technology						
Division 000 - Admin						
<i>Personnel Services</i>						
5000_100	Salaries and Wages Regular, Full Time	892,223.00	937,185.00	708,658.38	679,091.00	632,288.76
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	.00	(57,682.00)	.00
5100	Overtime	.00	.00	674.31	.00	84.04
5200_110	Other Personnel Services On-Call	.00	.00	2,070.00	.00	.00
5200_115	Other Personnel Services Other Compensation	.00	.00	1,193.38	.00	700.00
5200_130	Other Personnel Services Allowance Taxable	.00	.00	3,022.96	.00	1,833.47
5400_100	Employee Benefits FICA	68,255.00	71,695.00	53,290.03	51,950.00	44,941.79
5400_115	Employee Benefits Retirement B	84,345.00	71,175.00	71,175.00	57,999.00	57,999.00
5400_120	Employee Benefits Workers Compensation	35,181.00	18,513.00	.00	25,880.00	25,880.00
5400_125	Employee Benefits Health Insurance	200,737.00	171,814.00	.00	144,300.00	144,300.00
5400_130	Employee Benefits Dental Insurance	9,819.00	7,983.00	.00	7,635.00	7,635.00
5400_135	Employee Benefits Life Insurance	1,396.00	1,205.00	.00	963.00	963.00
5400_150	Employee Benefits Recognition	1,000.00	971.00	.00	.00	.00
	<i>Personnel Services Totals</i>	\$1,292,956.00	\$1,280,541.00	\$840,084.06	\$910,136.00	\$916,625.06
<i>General Operating</i>						
6000	Office Supplies	100.00	125.00	122.38	250.00	101.64
6005	Postage	.00	.00	.00	50.00	.00
6010	Computer Equipment	7,000.00	12,550.00	11,125.61	7,500.00	4,966.13
6015	Computer Software	15,000.00	19,099.00	12,065.44	2,250.00	2,274.12
6017	Computer Licensing and Maint.	1,385,953.00	1,226,247.00	1,138,099.32	940,000.00	909,997.45
6025	Furnishings	.00	.00	.00	250.00	.00
6200	Medical Fees And Supplies	.00	.00	.00	110.00	.00
6202	Printing/Copying/Paper Mgt	250.00	50.00	1.35	250.00	4.24
6203	Dues/Subscriptions	21,000.00	25,000.00	20,906.45	21,680.00	20,640.00
6210	Small Tools and Equipment	250.00	250.00	70.56	250.00	.00
6400_125	Utilities Telecommunications	1,500.00	1,500.00	242.04	1,500.00	1,432.19
6400_127	Utilities Cellular Communications	2,500.00	2,500.00	1,345.59	2,500.00	1,650.96
6500_118	Professional and Consultant Svs Contractual Services	95,000.00	131,700.00	123,659.15	105,000.00	79,546.09
6700_100	Travel & Training Education	1,500.00	1,000.00	550.00	1,500.00	674.51
6700_105	Travel & Training Special Training	.00	.00	.00	1,500.00	500.00
6700_110	Travel & Training Travel Expense	.00	2,500.00	2,084.01	500.00	.00
6800_140	Fees for Services Hospitality Expense	.00	100.00	.00	100.00	.00
7200_115	Capital Leases Equipment	210.00	210.00	157.50	250.00	210.00
9999_100	Expenditure Control General Fund	(344,784.00)	(48,554.00)	.00	.00	.00
	<i>General Operating Totals</i>	\$1,185,479.00	\$1,374,277.00	\$1,310,429.40	\$1,085,440.00	\$1,021,997.33



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Department Requested	2026 Amended Budget	2026 Actual Amount	2025 Amended Budget	2025 Actual Amount
Fund	101 - General Fund					
	EXPENSE					
	Department 10 - Information Technology					
	Division 000 - Admin					
	Interfund					
7900_803	Interfund Transfer IT	.00	121,670.00	121,669.02	.00	.00
	<i>Interfund Totals</i>	\$0.00	\$121,670.00	\$121,669.02	\$0.00	\$0.00
	Division 000 - Admin Totals	\$2,478,435.00	\$2,776,488.00	\$2,272,182.48	\$1,995,576.00	\$1,938,622.39
	Department 10 - Information Technology Totals	\$2,478,435.00	\$2,776,488.00	\$2,272,182.48	\$1,995,576.00	\$1,938,622.39
	EXPENSE TOTALS	\$8,568,471.00	\$8,264,997.00	\$5,856,730.09	\$7,517,095.00	\$7,101,229.86
	Fund 101 - General Fund Totals					
	REVENUE TOTALS	\$4,129,575.00	\$3,918,680.00	\$1,881,615.37	\$4,000,377.00	\$4,325,204.75
	EXPENSE TOTALS	\$8,568,471.00	\$8,264,997.00	\$5,856,730.09	\$7,517,095.00	\$7,101,229.86
	Fund 101 - General Fund Totals	(\$4,438,896.00)	(\$4,346,317.00)	(\$3,975,114.72)	(\$3,516,718.00)	(\$2,776,025.11)
	Net Grand Totals					
	REVENUE GRAND TOTALS	\$4,129,575.00	\$3,918,680.00	\$1,881,615.37	\$4,000,377.00	\$4,325,204.75
	EXPENSE GRAND TOTALS	\$8,568,471.00	\$8,264,997.00	\$5,856,730.09	\$7,517,095.00	\$7,101,229.86
	Net Grand Totals	(\$4,438,896.00)	(\$4,346,317.00)	(\$3,975,114.72)	(\$3,516,718.00)	(\$2,776,025.11)