



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2024 Adopted Budget	2024 Actual Amount	2025 Adopted Budget	2025 Actual Amount	2026 Adopted Budget	2027 Manager Approval
Fund 0071 - Park Maint & Capital Imp Millage							
REVENUE							
<i>Taxes</i>							
1125	Parks Maintenance & Repair	7,577,408.00	7,667,436.84	8,023,648.00	8,185,062.81	8,498,593.00	9,119,750.00
	<i>Taxes Totals</i>	<u>\$7,577,408.00</u>	<u>\$7,667,436.84</u>	<u>\$8,023,648.00</u>	<u>\$8,185,062.81</u>	<u>\$8,498,593.00</u>	<u>\$9,119,750.00</u>
<i>Charges For Services</i>							
2302	Rebates	.00	2,509.50	.00	2,495.94	.00	.00
2336	U Of M Grant/Reimbursement	.00	.00	.00	125,000.00	.00	.00
	<i>Charges For Services Totals</i>	<u>\$0.00</u>	<u>\$2,509.50</u>	<u>\$0.00</u>	<u>\$127,495.94</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Investment Income</i>							
6200	Investment Income	.00	.00	.00	.00	.00	397,109.00
	<i>Investment Income Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$397,109.00</u>
<i>Miscellaneous Revenue</i>							
5499	Miscellaneous-Parks	.00	1,450.21	.00	26,454.15	.00	.00
6806	Refund Prior Year Expense	.00	.00	.00	422.33	.00	.00
6993	Bad Debt Recovery	.00	6,893.98	.00	138,165.85	.00	.00
7924	Refunds/Reimbursement	.00	.00	.00	842,900.37	.00	.00
	<i>Miscellaneous Revenue Totals</i>	<u>\$0.00</u>	<u>\$8,344.19</u>	<u>\$0.00</u>	<u>\$1,007,942.70</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Contributions</i>							
5407	Donations	.00	598.77	.00	500.00	.00	.00
6987	Contributions & Memorials	.00	60,595.46	.00	20,349.84	.00	.00
	<i>Contributions Totals</i>	<u>\$0.00</u>	<u>\$61,194.23</u>	<u>\$0.00</u>	<u>\$20,849.84</u>	<u>\$0.00</u>	<u>\$0.00</u>
	REVENUE TOTALS	<u>\$7,577,408.00</u>	<u>\$7,739,484.76</u>	<u>\$8,023,648.00</u>	<u>\$9,341,351.29</u>	<u>\$8,498,593.00</u>	<u>\$9,516,859.00</u>
EXPENSE							
<i>Personnel Services</i>							
1100	Permanent Time Worked	1,434,736.00	1,246,165.48	1,498,731.00	1,312,917.69	1,538,666.00	1,725,945.00
1102	Other Paid Time Off	.00	3,597.42	.00	3,554.61	.00	.00
1103	Other Paid City Business	.00	.00	.00	.30	.00	.00
1106	Working In a Higher Class	.00	256.27	.00	(2.62)	.00	.00
1121	Vacation Used	.00	83,339.02	.00	95,470.54	.00	.00
1131	Comp Time Used	.00	1,128.75	.00	2,395.60	.00	.00
1141	Personal Leave Used	.00	20,436.58	.00	19,996.10	.00	.00
1151	Sick Time Used	.00	58,011.45	.00	87,069.84	.00	.00
1161	Holiday	.00	78,318.83	.00	81,911.07	.00	.00
1171	Hrs Attributable/Workers Comp	.00	3,451.01	.00	448.32	.00	.00
1721	Annual Sick Leave Payout	1,370.00	1,218.17	1,893.00	1,254.72	658.00	849.00
1741	Longevity Pay	8,173.00	8,192.64	7,182.00	8,373.29	7,631.00	8,162.00
	<i>Personnel Services Totals</i>	<u>\$1,444,279.00</u>	<u>\$1,504,115.62</u>	<u>\$1,507,806.00</u>	<u>\$1,613,389.46</u>	<u>\$1,546,955.00</u>	<u>\$1,734,956.00</u>
<i>Personnel Services-Other</i>							
1200	Temporary Pay	737,900.00	477,354.09	735,417.00	474,691.86	717,675.00	667,650.00
1201	Temporary Pay Overtime	3,618.00	3,561.57	3,106.00	3,255.06	5,200.00	5,353.00



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Fund 0071 - Park Maint & Capital Imp Millage							
EXPENSE							
<i>Personnel Services-Other</i>							
1401	Overtime Paid-Permanent	46,250.00	97,759.89	80,750.00	70,941.52	82,940.00	85,591.00
1530	Excess Comp Time Paid	.00	.00	.00	7.47	.00	.00
1601	Severance Pay	.00	17,306.04	.00	998.87	.00	.00
4231	ACA Health Care	25,000.00	23,220.48	21,300.00	29,117.28	20,675.00	21,055.00
<i>Personnel Services-Other Totals</i>		\$812,768.00	\$619,202.07	\$840,573.00	\$579,012.06	\$826,490.00	\$779,649.00
<i>Payroll Fringes</i>							
1751	Benefit Waiver Pay	2,731.00	3,026.82	1,498.00	3,508.62	3,724.00	3,515.00
4220	Life Insurance	4,709.00	3,017.33	4,605.00	3,328.48	4,896.00	4,887.00
4230	Medical Insurance	335,837.00	301,256.25	373,838.00	356,447.75	405,915.00	518,969.00
4234	Disability Insurance	1,688.00	658.99	2,411.00	812.20	2,150.00	2,408.00
4237	Retiree Health Savings Account	15,974.00	15,974.00	19,731.00	19,731.00	19,019.00	28,269.00
4238	Veba Funding	200,128.00	200,160.00	64,758.00	64,776.00	62,801.00	65,556.00
4240	Workers Comp	25,346.00	25,344.45	24,329.00	24,360.00	20,402.00	22,728.00
4250	Social Security-Employer	110,609.00	159,801.99	115,505.00	164,246.79	118,395.00	132,823.00
4256	Employer Match for Defined Contribution Plan	26,729.00	28,750.25	32,285.00	33,196.20	39,334.00	48,678.00
4259	Retirement Contribution	301,330.00	301,332.00	349,304.00	349,284.00	387,409.00	231,642.00
4270	Dental Insurance	20,619.00	20,328.56	22,106.00	21,481.97	21,104.00	24,054.00
4280	Optical Insurance	2,417.00	2,443.36	2,589.00	2,567.15	2,460.00	2,804.00
4440	Unemployment Compensation	541.00	396.82	556.00	6,710.40	589.00	3,803.00
<i>Payroll Fringes Totals</i>		\$1,048,658.00	\$1,062,490.82	\$1,013,515.00	\$1,050,450.56	\$1,088,198.00	\$1,090,136.00
<i>Employee Allowances</i>							
1800	Equipment Allowance	9,699.00	7,229.69	7,195.00	6,757.03	6,815.00	7,838.00
1820	Uniform Allowance	.00	3,756.00	1,984.00	2,031.00	.00	.00
<i>Employee Allowances Totals</i>		\$9,699.00	\$10,985.69	\$9,179.00	\$8,788.03	\$6,815.00	\$7,838.00
<i>Other Services</i>							
2100	Professional Services	87,500.00	1,066,063.58	96,000.00	1,398,687.97	101,650.00	228,350.00
2220	Electricity	.00	982.00	.00	.00	.00	.00
2240	Telecommunications	250.00	2,951.03	1,500.00	3,675.18	1,900.00	1,945.00
2310	Building Maintenance	.00	2,687.12	4,000.00	2,355.98	3,500.00	3,500.00
2320	Equipment Maintenance	3,000.00	3,580.49	3,000.00	.00	3,090.00	3,185.00
2330	Radio Maintenance	2,797.00	2,796.00	2,881.00	2,880.00	3,222.00	3,318.00
2331	Radio System Service Charge	13,663.00	13,668.00	13,906.00	13,908.00	15,410.00	15,691.00
2410	Rent City Vehicles	84,000.00	83,150.69	87,450.00	197,102.40	122,000.00	133,850.00
2420	Rent Outside Vehicles/Mileage	200.00	1,542.22	200.00	811.09	1,350.00	1,373.00
2421	Fleet Maintenance & Repair	83,330.00	102,478.81	103,745.00	61,400.05	74,271.00	91,576.00
2422	Fleet Fuel	37,344.00	29,500.52	39,582.00	27,362.56	33,593.00	27,962.00
2423	Fleet Replacement	87,568.00	87,564.00	101,146.00	101,136.00	125,701.00	145,278.00
2424	Fleet Management	4,879.00	4,896.00	5,740.00	5,748.00	7,060.00	9,069.00



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Fund 0071	Park Maint & Capital Imp Millage						
	EXPENSE						
	<i>Other Services</i>						
2430	Contracted Services	1,272,030.00	1,092,330.65	1,191,860.00	1,695,925.79	1,233,450.00	1,421,015.00
2435	Tipping Fees	2,150.00	2,097.58	2,150.00	1,338.37	2,000.00	2,000.00
2500	Printing	9,795.00	8,344.45	10,091.00	9,751.93	5,500.00	5,500.00
2600	Rent	2,000.00	6,290.80	5,000.00	7,987.26	5,000.00	5,000.00
2604	Training	.00	123.92	.00	238.99	.00	.00
2660	Software Maintenance	7,000.00	6,559.07	8,000.00	7,311.99	7,000.00	7,000.00
2700	Conference Training & Travel	17,500.00	24,959.71	22,000.00	19,288.61	20,500.00	20,500.00
2908	Background Check/Drug Screen	1,358.00	757.31	1,365.00	276.30	1,500.00	1,500.00
2950	Governmental Services	.00	40.55	.00	1,904.16	.00	.00
2951	Employee Recognition	1,250.00	328.95	1,250.00	225.77	500.00	500.00
2980	Bad Debts	.00	134,000.00	.00	7,719.45	.00	.00
5030	Contrib Capital - Shared Costs	27,420.00	42,282.00	171,056.00	113,651.48	187,017.00	110,916.00
	<i>Other Services Totals</i>	\$1,745,034.00	\$2,719,975.45	\$1,871,922.00	\$3,680,687.33	\$1,955,214.00	\$2,239,028.00
	<i>Materials & Supplies</i>						
3100	Postage	10,000.00	1,310.99	9,000.00	7,783.40	3,000.00	3,000.00
3200	Chemicals	750.00	1,681.16	750.00	1,409.56	1,000.00	1,000.00
3300	Uniforms & Accessories	1,650.00	502.71	3,550.00	682.27	4,100.00	4,100.00
3400	Materials & Supplies	221,050.00	638,550.45	369,000.00	480,950.48	365,715.00	391,300.00
3420	Flowers	2,060.00	7,915.28	4,000.00	3,202.05	5,000.00	5,000.00
3440	Property Plant & Equipment < \$5,000	20,000.00	4,819.93	10,000.00	34,120.97	10,000.00	10,000.00
3800	Tree Purchases	618.00	1,548.50	1,000.00	.00	1,500.00	1,500.00
	<i>Materials & Supplies Totals</i>	\$256,128.00	\$656,329.02	\$397,300.00	\$528,148.73	\$390,315.00	\$415,900.00
	<i>Capital Outlay</i>						
5130	Equipment	.00	.00	.00	26,966.47	.00	.00
5190	Construction	.00	3,039,586.84	.00	5,618,902.60	.00	.00
	<i>Capital Outlay Totals</i>	\$0.00	\$3,039,586.84	\$0.00	\$5,645,869.07	\$0.00	\$0.00
	<i>Other Charges</i>						
2433	Permit Fees	.00	.00	.00	345.00	.00	.00
4239	Retiree Medical Insurance	155,394.00	155,400.00	174,952.00	174,948.00	190,559.00	197,563.00
4260	Insurance Premiums	41,260.00	41,256.00	43,323.00	43,332.00	47,325.00	49,928.00
4300	Dues & Licenses	3,000.00	6,966.01	3,000.00	1,470.99	2,500.00	2,500.00
4410	Transfer To Other Governments	.00	.00	.00	115,422.10	.00	.00
4423	Transfer To IT Fund	187,423.00	187,428.00	194,785.00	218,995.00	263,942.00	267,231.00
4424	Transfer To Maintenance Facilities	32,973.00	32,976.00	34,625.00	34,620.00	36,059.00	37,662.00
4500	Miscellaneous	.00	31,000.00	.00	.00	.00	.00
4511	Tax Refunds	.00	15,421.34	25,000.00	35,452.53	20,000.00	20,000.00
4520	Contingency	2,092,286.00	.00	2,199,858.00	.00	2,536,038.00	2,674,468.00
	<i>Other Charges Totals</i>	\$2,512,336.00	\$470,447.35	\$2,675,543.00	\$624,585.62	\$3,096,423.00	\$3,249,352.00



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Fund	0071 - Park Maint & Capital Imp Millage						
	EXPENSE						
	<i>Pass Throughs</i>						
4420	Transfer To Other Funds	.00	242,792.28	.00	83,395.14	.00	.00
	<i>Pass Throughs Totals</i>	\$0.00	\$242,792.28	\$0.00	\$83,395.14	\$0.00	\$0.00
	EXPENSE TOTALS	\$7,828,902.00	\$10,325,925.14	\$8,315,838.00	\$13,814,326.00	\$8,910,410.00	\$9,516,859.00
Fund	0071 - Park Maint & Capital Imp Millage Totals						
	REVENUE TOTALS	\$7,577,408.00	\$7,739,484.76	\$8,023,648.00	\$9,341,351.29	\$8,498,593.00	\$9,516,859.00
	EXPENSE TOTALS	\$7,828,902.00	\$10,325,925.14	\$8,315,838.00	\$13,814,326.00	\$8,910,410.00	\$9,516,859.00
Fund	0071 - Park Maint & Capital Imp Millage Totals	(\$251,494.00)	(\$2,586,440.38)	(\$292,190.00)	(\$4,472,974.71)	(\$411,817.00)	\$0.00
	Net Grand Totals						
	REVENUE GRAND TOTALS	\$7,577,408.00	\$7,739,484.76	\$8,023,648.00	\$9,341,351.29	\$8,498,593.00	\$9,516,859.00
	EXPENSE GRAND TOTALS	\$7,828,902.00	\$10,325,925.14	\$8,315,838.00	\$13,814,326.00	\$8,910,410.00	\$9,516,859.00
	Net Grand Totals	(\$251,494.00)	(\$2,586,440.38)	(\$292,190.00)	(\$4,472,974.71)	(\$411,817.00)	\$0.00