

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
PARKS DIVISION EXPENSES										
PERSONAL SERVICES	01-014-5001	SALARIES	290,000.00	283,039.05	320,000.00	316,992.20	99.06%	328,200.00	2.56%	
PERSONAL SERVICES	01-014-5002	FICA - CITY SHARE	20,000.00	21,711.29	24,480.00	24,082.31	98.38%	25,107.30	2.56%	
PERSONAL SERVICES	01-014-5003	WORKMAN'S COMPENSATION	10,000.00	2,611.32	6,400.00	12,061.77	188.47%	12,100.00	89.06%	
PERSONAL SERVICES	01-014-5004	H.A.L. INSURANCE	80,000.00	93,271.76	120,050.00	90,477.24	75.37%	100,300.00	-16.45%	
PERSONAL SERVICES	01-014-5005	RETIREMENT - CITY SHARE	13,500.00	31,253.46	22,400.00	29,508.71	131.74%	24,775.00	10.60%	
PERSONAL SERVICES	01-014-5006	UNEMPLOYMENT COMP	500.00	0.00	500.00	0.00	0.00%	500.00	0.00%	
PERSONAL SERVICES	01-014-5007	DISABILITY	2,000.00	1,199.61	2,000.00	1,324.68	66.23%	1,500.00	-25.00%	
PERSONAL SERVICES	01-014-5008	PENSION ADMINISTRATION	500.00	318.82	500.00	204.82	40.96%	300.00	-40.00%	
PERSONAL SERVICES		PERSONAL SERVICES TOTAL	416,500.00	433,405.31	496,330.00	474,651.73	95.63%	492,782.30	-0.71%	
OPERATING EXPENSE	01-014-5209	BANK FEES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	01-014-5210	LEGAL	3,150.00	3,027.83	4,000.00	1,496.25	37.41%	3,000.00	-25.00%	
OPERATING EXPENSE	01-014-5211	AUDITING	2,000.00	2,842.87	2,500.00	2,340.00	93.60%	2,500.00	0.00%	
OPERATING EXPENSE	01-014-5212	ENGINEERING/CONSULTANT	4,000.00	0.00	4,000.00	4,922.33	123.06%	5,200.00	30.00%	
OPERATING EXPENSE	01-014-5213	PROFESSIONAL SERVICES	150.00	0.00	150.00	0.00	0.00%	31,000.00	20566.67%	Shop facility study
OPERATING EXPENSE	01-014-5215	EMPLOYEE APPREC/SCHOOLING	1,500.00	187.98	1,500.00	1,103.90	73.59%	1,000.00	-33.33%	
OPERATING EXPENSE	01-014-5216	POSTAGE	100.00	0.00	100.00	25.00	25.00%	100.00	0.00%	
OPERATING EXPENSE	01-014-5217	PRINTING & PUBLICATION	2,000.00	1,871.99	2,500.00	512.05	20.48%	1,000.00	-60.00%	
OPERATING EXPENSE	01-014-5222	TRAVEL EXPENSE	500.00	0.00	800.00	0.00	0.00%	1,000.00	25.00%	
OPERATING EXPENSE	01-014-5223	TRAINING EXP/CONF REGISTR	500.00	289.79	800.00	405.65	50.71%	1,500.00	87.50%	
OPERATING EXPENSE	01-014-5224	DUES	500.00	99.63	500.00	424.27	84.85%	500.00	0.00%	
OPERATING EXPENSE	01-014-5227	SOFTWARE MAINTENANCE	5,000.00	4,511.15	6,500.00	5,719.00	87.98%	7,700.00	18.46%	
OPERATING EXPENSE	01-014-5228	UTILITIES	32,000.00	31,399.98	34,000.00	42,512.12	125.04%	40,000.00	17.65%	
OPERATING EXPENSE	01-014-5229	TELEPHONE	2,800.00	3,581.71	3,000.00	3,388.84	112.96%	3,500.00	16.67%	
OPERATING EXPENSE	01-014-5230	VEHICLE INSURANCE	3,300.00	4,623.60	4,000.00	4,952.00	123.80%	5,000.00	25.00%	
OPERATING EXPENSE	01-014-5231	LIABILITY INSURANCE	2,000.00	1,271.32	2,500.00	1,460.00	58.40%	1,500.00	-40.00%	
OPERATING EXPENSE	01-014-5232	BLDG & CONTENT INSURANCE	15,000.00	20,952.93	24,000.00	29,850.00	124.38%	32,000.00	33.33%	
OPERATING EXPENSE	01-014-5236	RADIO MAINTENANCE	100.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
OPERATING EXPENSE	01-014-5239	MOTORIZED EQUIPMENT MAINT	9,000.00	7,008.79	10,000.00	14,592.76	145.93%	12,000.00	20.00%	
OPERATING EXPENSE	01-014-5240	BUILDING MAINTENANCE	40,000.00	17,226.41	40,000.00	25,183.55	62.96%	45,000.00	12.50%	20K Monuments; 25K Bldg
OPERATING EXPENSE	01-014-5241	TREE/STUMP REMOVAL & PLANTING	15,000.00	12,526.18	15,000.00	30,590.00	203.93%	20,000.00	33.33%	
OPERATING EXPENSE	01-014-5244	RECREATION ASSISTANCE	35,000.00	35,000.00	53,000.00	53,000.00	100.00%	60,000.00	13.21%	Complex Agreement and Mower
OPERATING EXPENSE	01-014-5245	MEDICAL SCREENING	4,000.00	757.76	4,000.00	571.90	14.30%	4,000.00	0.00%	
OPERATING EXPENSE	01-014-5253	REPURCHASE CEMETERY LOTS	600.00	2,000.00	600.00	3,192.00	532.00%	2,000.00	233.33%	
OPERATING EXPENSE	01-014-5258	OTHER OP EXP/FIRE WORKS	7,500.00	20,381.52	7,500.00	20,000.00	266.67%	20,000.00	166.67%	
OPERATING EXPENSE	01-014-5259	BLACK ELK MAINTENANCE	2,000.00	0.00	2,000.00	0.00	0.00%	2,000.00	0.00%	
OPERATING EXPENSE	01-014-5263	OPTIMIST BOAT RAMP	3,000.00	909.30	3,000.00	1,500.00	50.00%	3,000.00	0.00%	
OPERATING EXPENSE	01-014-5266	CONTRACT MOWING	80,000.00	72,953.37	80,000.00	61,531.12	76.91%	80,000.00	0.00%	
OPERATING EXPENSE	01-014-5281	BUILDING REPAIR STORM	0.00	0.00	1,000.00	5,320.00	532.00%	50,000.00	4900.00%	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	270,700.00	243,424.11	307,050.00	314,592.74	102.46%	434,600.00	41.54%	
EXPENDABLE MAT & SUPPLIES	01-014-5359	OFFICE EQUIPMENT	1,000.00	0.00	1,000.00	150.00	15.00%	500.00	-50.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5360	OFFICE SUPPLIES	1,000.00	934.24	1,000.00	605.15	60.52%	1,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5361	JANITORIAL SUPPLIES	4,400.00	3,169.25	4,400.00	2,527.00	57.43%	3,000.00	-31.82%	
EXPENDABLE MAT & SUPPLIES	01-014-5363	CHEMICALS	6,500.00	5,508.83	6,500.00	5,945.10	91.46%	8,000.00	23.08%	
EXPENDABLE MAT & SUPPLIES	01-014-5364	SEED, SOD, ETC	2,500.00	1,370.00	3,000.00	2,558.92	85.30%	3,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5365	RECREATIONAL SUPPLIES	8,500.00	6,532.23	8,500.00	12,475.40	146.77%	11,000.00	29.41%	8.5K Vets; 2.5K Cubs
EXPENDABLE MAT & SUPPLIES	01-014-5369	SAFETY EQUIPMENT/TRAINING	1,850.00	662.72	1,850.00	1,662.50	89.86%	1,850.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5370	GAS/OIL/DIESEL	6,000.00	8,430.78	8,000.00	8,123.64	101.55%	8,500.00	6.25%	
EXPENDABLE MAT & SUPPLIES	01-014-5371	UNIFORMS	1,000.00	1,613.54	1,500.00	2,902.06	193.47%	3,000.00	100.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5372	BOOKS & MAPS	100.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5373	SMALL TOOLS	1,200.00	1,290.38	2,000.00	2,823.59	141.18%	4,500.00	125.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5374	SAND/ROCK/GRAVEL	1,500.00	3,299.63	4,000.00	300.00	7.50%	4,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5383	OTHER EXPENSE MATL & SUPP	0.00	17.98	3,500.00	266.00	7.60%	1,000.00	-71.43%	
EXPENDABLE MAT & SUPPLIES	01-014-5389	PURCHASE/GRANT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5395	NON-CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
EXPENDABLE MAT & SUPPLIES		EXPENDABLE MAT & SUPPLIES TOTAL	35,550.00	32,829.58	45,350.00	40,339.36	88.95%	49,450.00	9.04%	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
RENTAL EXPENSE	01-014-5399	MOTORIZED EQUIP/GRAVE OPENING	22,500.00	8,800.00	22,500.00	7,315.00	32.51%	10,000.00	-55.56%	
RENTAL EXPENSE		RENTAL EXPENSE TOTAL	22,500.00	8,800.00	22,500.00	7,315.00	32.51%	10,000.00	-55.56%	
OTHER CAPITAL OUTLAY	01-014-5401	OFFICE EQUIPMENT	6,300.00	5,630.13	7,000.00	250.00	3.57%	27,500.00	292.86%	Park cameras; PCs; Workstations; Network cleanup.
OTHER CAPITAL OUTLAY	01-014-5402	MOTORIZED EQUIPMENT (SMALL)	8,000.00	1,035.02	5,000.00	18,766.00	375.32%	14,000.00	180.00%	Fertilizer Buggy
OTHER CAPITAL OUTLAY	01-014-5403	MOTORIZED EQUIPMENT (LARGE)	28,000.00	28,000.00	30,000.00	40,910.10	136.37%	130,000.00	333.33%	100K Toolcat; 15K Dump trailer; 15K Vets mower. (Future: 95K Dump truck; 90K Flatbed)
OTHER CAPITAL OUTLAY	01-014-5419	OTHER IMPROVEMENTS/PARK SIGNS	4,000.00	8,798.86	4,000.00	150.00	3.75%	64,000.00	1500.00%	Park furniture upgrade; Long tables; Park signs; Depot tables/chairs; Fuel tank
OTHER CAPITAL OUTLAY		OTHER CAPITAL OUTLAY TOTAL	46,300.00	43,464.01	46,000.00	60,076.10	130.60%	235,500.00	411.96%	
CAPITAL IMPROVEMENTS	01-014-5502	BUILDING/RESTROOM	0.00	1,026.10	25,000.00	2,000.00	8.00%	5,000.00	-80.00%	RV Park bathrooms improvements (300K future)
CAPITAL IMPROVEMENTS	01-014-5504	PAVING	20,000.00	17,341.28	20,000.00	3,231.90	16.16%	20,000.00	0.00%	Southern Hills Sidewalk & Parking
CAPITAL IMPROVEMENTS	01-014-5519	PLAYGROUND EQUIPMENT	7,500.00	56,750.00	7,500.00	1,037.40	13.83%	7,500.00	0.00%	
CAPITAL IMPROVEMENTS	01-014-5520	CAPITAL CONSTRUCTION PROJECT / RESERVE	3,200,000.00	1,626,385.46	2,700,000.00	2,108,081.00	78.08%	0.00	-100.00%	
CAPITAL IMPROVEMENTS	01-014-5521	OTHER IMPROVEMENTS	50,000.00	197,701.12	0.00	0.00	0.00%	0.00	0.00%	
CAPITAL IMPROVEMENTS	01-014-5523	CAPITAL CONST PROJECTS/RESERVE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
CAPITAL IMPROVEMENTS	01-014-5531	RESURFACE TENNIS COURTS	75,000.00	65,300.00	0.00	0.00	0.00%	0.00	0.00%	
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	3,352,500.00	1,964,503.96	2,752,500.00	2,114,350.30	76.82%	32,500.00	-98.82%	
		PARK TOTAL	4,144,050.00	2,726,426.97	3,669,730.00	3,011,325.23	82.06%	1,254,832.30	-65.81%	