



**TENTATIVE
GENERAL AND DEBT SERVICE FUNDS
FISCAL YEAR 2026**

	FY 2025 BUDGET	FY 2025 PROJECTED ACTUAL	FY 2026 BUDGET
REVENUES			
1 Ad valorem taxes	205,228,870	204,066,635	212,219,765
2 Interest Income	1,250,000	2,347,115	1,600,000
3 Permits & fees	5,750,000	5,723,245	6,000,000
4 Lab fees	125,000	135,890	135,000
5 Other	200,000	125,700	200,000
Total revenues	212,553,870	212,398,585	220,154,765
OPERATING EXPENDITURES			
6 Labor	76,035,939	74,865,238	84,544,519
7 Other Expense	69,743,492	59,674,090	76,370,435
8 Capital Outlay	5,966,270	4,879,554	5,834,104
Total operating expenditures	151,745,701	139,418,882	166,749,058
NET OPERATING EXCESS (DEFICIENCY)	60,808,169	72,979,703	53,405,707
NON-OPERATING SOURCES AND USES			
9 Transfer in from Drainage Reserve	(3,430,000)	(300,000)	(5,485,000)
10 Debt Service	66,533,196	66,527,844	66,326,041
11 Property Appraiser Settlements	-	1,369,000	-
12 Tax Collector Fees	1,128,759	1,089,792	1,167,209
13 Insurance	2,750,000	2,724,949	2,965,414
Net non-operating sources and uses	66,981,955	71,411,585	64,973,663
Total expenditures	218,727,656	210,830,467	231,722,721
NET EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,173,786)	1,568,118	(11,567,956)
BEGINNING FUND BALANCE	47,908,353	58,589,397	60,157,515
ENDING FUND BALANCE	41,734,567	60,157,515	48,589,559
MILLAGE RATE			
General Operating	8.9130	8.9130	8.5836
Debt Service	4.1700	4.1700	3.8400
Total millage rate	13.0830	13.0830	12.4236
TOTAL CFTOD ASSESSED VALUE	16,340,294,525	16,344,490,541	17,793,735,768
		1 MILL =	17,081,986

CENTRAL FLORIDA TOURISM OVERSIGHT DISTRICT
ANNUAL BUDGET
FISCAL YEAR 2026

	GENERAL FUND			DEBT SERVICE FUND			TOTAL		
	FY 2025 BUDGET	FY 2025 PROJECTED ACTUAL	FY 2026 BUDGET	FY 2025 BUDGET	FY 2025 PROJECTED ACTUAL	FY 2026 BUDGET	FY 2025 BUDGET	FY 2025 PROJECTED ACTUAL	FY 2026 BUDGET
REVENUES									
1 Ad valorem taxes	139,815,403	138,917,182	146,624,938	65,413,467	65,149,453	65,594,827	205,228,870	204,066,635	212,219,765
2 Interest Income	725,000	1,780,115	950,000	525,000	567,000	650,000	1,250,000	2,347,115	1,600,000
3 Permits & fees	5,750,000	5,723,245	6,000,000	-	-	-	5,750,000	5,723,245	6,000,000
4 Lab fees	125,000	135,890	135,000	-	-	-	125,000	135,890	135,000
5 Other	200,000	125,700	200,000	-	-	-	200,000	125,700	200,000
Total revenues	146,615,403	146,682,132	153,909,938	65,938,467	65,716,453	66,244,827	212,553,870	212,398,585	220,154,765
OPERATING EXPENDITURES									
6 Labor	76,035,939	74,865,238	84,544,519	-	-	-	76,035,939	74,865,238	84,544,519
7 Other Expense	69,743,492	59,674,090	76,370,435	-	-	-	69,743,492	59,674,090	76,370,435
8 Capital Outlay	5,966,270	4,879,554	5,834,104	-	-	-	5,966,270	4,879,554	5,834,104
Total operating expenditures	151,745,701	139,418,882	166,749,058	-	-	-	151,745,701	139,418,882	166,749,058
NET OPERATING EXCESS (DEFICIENCY)	(5,130,298)	7,263,250	(12,839,120)	65,938,467	65,716,453	66,244,827	60,808,169	72,979,703	53,405,707
NON-OPERATING SOURCES AND USES AND USES									
9 Debt Service	-	-	-	66,533,196	66,527,844	66,326,041	66,533,196	66,527,844	66,326,041
10 Drainage reserves	(3,430,000)	(300,000)	(5,485,000)	-	-	-	(3,430,000)	(300,000)	(5,485,000)
11 Property Appraiser Settlements	-	1,369,000	-	-	-	-	-	1,369,000	-
12 Tax Collector Fees	768,985	764,045	806,437	359,774	325,747	360,772	1,128,759	1,089,792	1,167,209
13 Insurance	2,750,000	2,724,949	2,965,414	-	-	-	2,750,000	2,724,949	2,965,414
Net non-operating sources and uses	88,985	4,557,994	(1,713,149)	66,892,971	66,853,591	66,686,812	66,981,955	71,411,585	64,973,663
Total expenditures	151,834,686	143,976,876	165,035,909	66,892,971	66,853,591	66,686,812	218,727,656	210,830,467	231,722,721
NET EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,219,283)	2,705,256	(11,125,971)	(954,504)	(1,137,138)	(441,985)	(6,173,786)	1,568,118	(11,567,956)
BEGINNING FUND BALANCE	44,975,597	54,808,590	57,513,846	2,932,756	3,780,807	2,643,669	47,908,353	58,589,397	60,157,515
ENDING FUND BALANCE	39,756,314	57,513,846	46,387,875	1,978,252	2,643,669	2,201,684	41,734,567	60,157,515	48,589,559
MILLAGE RATE									
General Operating	8.9130	8.9130	8.5836	-	-	-	8.9130	8.9130	8.5836
Debt Service	-	-	-	4.1700	4.1700	3.8400	4.1700	4.1700	3.8400
Total millage rate	8.9130	8.9130	8.5836	4.1700	4.1700	3.8400	13.0830	13.0830	12.4236
TOTAL CFTOD ASSESSED VALUE									
								1 MILL =	17,081,986
PERSONNEL									
Management	52	52	50	-	-	-	52	52	50
Clerical	16	16	15	-	-	-	16	16	15
Departmental operating	350	350	359	-	-	-	350	350	359
Other Funding Sources	10	10	11	-	-	-	10	10	11
Total personnel	428	428	435	-	-	-	428	428	435

**ANNUAL BUDGET
GENERAL FUND
FISCAL YEAR 2026**

	FY 2025 BUDGET	FY 2025 PROJECTED ACTUAL	FY 2026 BUDGET
REVENUES			
1 Ad valorem taxes	139,815,403	138,917,182	146,624,938
2 Interest Income	725,000	1,780,115	950,000
3 Permits & fees	5,750,000	5,723,245	6,000,000
4 Lab fees	125,000	135,890	135,000
5 Other	200,000	125,700	200,000
Total revenues	146,615,403	146,682,132	153,909,938
OPERATING EXPENDITURES			
6 Labor	76,035,939	74,865,238	84,544,519
7 Other Expense	69,743,492	59,674,090	76,370,435
8 Capital Outlay	5,966,270	4,879,554	5,834,104
Total operating expenditures	151,745,701	139,418,882	166,749,058
NET OPERATING EXCESS (DEFICIENCY)	(5,130,298)	7,263,250	(12,839,120)
NON-OPERATING SOURCES AND USES			
9 Drainage reserves	(3,430,000)	(300,000)	(5,485,000)
10 Property Appraiser Settlements	-	1,369,000	-
11 Tax collector fees	768,985	764,045	806,437
12 Insurance	2,750,000	2,724,949	2,965,414
Net non-operating sources and uses	88,985	4,557,994	(1,713,149)
Total expenditures	151,834,686	143,976,876	165,035,909
NET EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,219,283)	2,705,256	(11,125,971)
BEGINNING FUND BALANCE	44,975,597	54,808,590	57,513,846
ENDING FUND BALANCE	39,756,314	57,513,846	46,387,875
ENDING FUND BALANCE DETAIL			
13 Committed for Prop Appr Settlements	6,500,000	5,131,000	7,500,000
14 Assigned for Emerg Repairs & Maint	2,000,000	1,712,000	2,000,000
15 Assigned for Certain Equipment Purchases	2,984,540	991,924	2,395,000
16 Fund Balance Minimum	25,210,950	25,210,950	27,791,510
17 Available Fund Balance	3,060,824	24,467,972	6,701,366
ENDING FUND BALANCE	39,756,314	57,513,846	46,387,875
MILLAGE RATE			
General Operating	8.9130	8.9130	8.5836
TOTAL CFTOD ASSESSED VALUE	16,340,294,525	16,344,490,541	17,793,735,768
		1 MILL =	17,081,986
PERSONNEL			
Management	52	52	50
Clerical	16	16	15
Departmental operating	350	350	359
Other Funding Sources	10	10	11
Total personnel	428	428	435

**ANNUAL BUDGET
DEBT SERVICE FUND
FISCAL YEAR 2026**

	FY 2025 BUDGET	FY 2025 PROJECTED ACTUAL	FY 2026 BUDGET
REVENUES			
1 Ad valorem taxes	65,413,467	65,149,453	65,594,827
2 Interest Income	525,000	567,000	650,000
	<u>65,938,467</u>	<u>65,716,453</u>	<u>66,244,827</u>
NON-OPERATING TRANSFERS AND EXPENDITURES			
Debt Service			
3 2015-A	7,586,250	7,586,250	-
4 2016-A	9,826,500	9,826,500	17,408,750
5 2017-A	15,411,200	15,411,200	15,411,700
6 2020-A	25,692,346	25,692,346	25,692,340
7 2024-A	8,000,000	7,995,048	7,795,750
Other Debt Service Costs	16,900	16,500	17,500
	<u>66,533,196</u>	<u>66,527,844</u>	<u>66,326,040</u>
Total non-operating transfers and expenditures	66,533,196	66,527,844	66,326,040
NON-OPERATING SOURCES AND USES			
8 Tax Collector Fees	359,774	325,747	360,772
	<u>359,774</u>	<u>325,747</u>	<u>360,772</u>
Total expenditures	66,892,971	66,853,591	66,686,812
NET EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(954,504)	(1,137,138)	(441,985)
BEGINNING FUND BALANCE	2,932,756	3,780,807	2,643,669
ENDING FUND BALANCE	<u>1,978,252</u>	<u>2,643,669</u>	<u>2,201,684</u>
ENDING FUND BALANCE DETAIL			
Fund Balance Minimum	1,000,000	1,000,000	1,000,000
Available Fund Balance	978,252	1,643,669	1,201,684
ENDING FUND BALANCE	<u>1,978,252</u>	<u>2,643,669</u>	<u>2,201,684</u>
MILLAGE RATE			
Debt Service	4.1700	4.1700	3.8400
TOTAL CFTOD ASSESSED VALUE	16,340,294,525	16,344,490,541	17,793,735,768
		1 MILL =	17,081,986

**CENTRAL FLORIDA TOURISM OVERSIGHT DISTRICT
FY 2026 BUDGET SUMMARY**

ANNUAL BUDGET	FY 2025 BUDGET	FY 2025 PROJECTED ACTUAL	FY 2026 BUDGET
LABOR			
1 Management	13,703,572	13,594,684	14,001,769
2 Clerical	1,326,258	1,235,945	1,581,190
3 Departmental operating	60,006,109	59,034,609	67,961,560
4 OPEB Contribution	1,000,000	1,000,000	1,000,000
Total labor	76,035,939	74,865,238	84,544,519
OTHER EXPENDITURES			
5 Advertising	20,000	15,540	15,000
6 Dues & subscriptions	81,640	60,122	79,345
7 Equipment rentals	510,649	493,106	595,450
8 Gas, oil & accessories	391,420	390,629	394,050
9 Licenses & permits	23,211	22,856	33,190
10 Office mat'l & supplies	52,500	45,591	50,300
11 Operating supplies	4,749,960	3,827,932	4,259,573
12 Outside services & fees	20,182,700	18,498,958	20,216,254
13 Postage	8,700	6,417	9,750
14 Professional services	7,405,725	5,010,732	8,073,050
15 Community Outreach	145,000	44,302	118,620
16 Repairs & maintenance	31,741,042	26,990,736	38,483,203
17 Telephone	560,700	546,835	568,500
18 Training & Professional Education	1,510,245	1,385,256	1,254,350
19 Utilities	1,606,500	1,588,460	1,621,300
20 Uniforms	753,500	746,618	598,500
Total other expenditures	69,743,492	59,674,090	76,370,435
CAPITAL OUTLAY	5,966,270	4,879,554	5,834,104
TOTAL OPERATING EXPENDITURES	151,745,701	139,418,882	166,749,058
PERSONNEL			
Management	52	52	50
Clerical	16	16	15
Departmental operating	350	350	359
Other Funding Sources	10	10	11
Total personnel	428	428	435

**CENTRAL FLORIDA TOURISM OVERSIGHT DISTRICT
FY 2025 BUDGETED EXPENDITURES**

	<u>ADMIN</u>	<u>LEGAL</u>	<u>FINANCE</u>	<u>HUMAN RESOURCES</u>	<u>BLDG & SAFETY</u>	<u>FIRE DEPT</u>	<u>ENVIRON SERVICES</u>	<u>TECHNOLOGY SERVICES</u>	<u>CONTRACTS & PROCUREMENT</u>	<u>FACILITIES OPER & MAINT</u>	<u>DRAINAGE</u>	<u>PUBLIC WORKS</u>	<u>SECURITY & EMERG MGMT</u>	<u>PUBLIC AFFAIRS</u>	<u>TOTAL</u>
ANNUAL BUDGET															
Management	1,371,644	492,120	382,541	263,604	492,106	7,314,736	679,198	397,561	47,003	560,885	-	1,127,705	327,492	246,976	13,703,572
Clerical	-		215,225	86,666	676,589	86,396	86,396	-	-	79,545	-	95,441	-	-	1,326,258
Departmental operating	144,859	154,488	776,555	881,566	5,467,696	39,366,390	3,789,649	2,137,296	574,528	1,251,229	-	5,029,396	133,680	298,777	60,006,109
OPEB Contribution	9,000	2,000	28,000	18,000	103,000	571,000	-	32,000	18,000	55,000	-	148,000	5,000	11,000	1,000,000
Total labor	1,525,503	648,608	1,402,321	1,249,836	6,739,391	47,338,522	4,555,243	2,566,857	639,531	1,946,659	-	6,400,542	466,172	556,753	76,035,939
OTHER EXPENSE															
Advertising	10,000		-	10,000	-	-	-	-	-	-	-	-	-	-	20,000
Dues & subscriptions	6,500	6,000	3,000	10,475	17,000	10,300	1,500	6,525	3,500	2,500	-	11,100	-	3,240	81,640
Equipment rentals	7,500		-	-	-	26,700	3,800	100,000	-	363,249	-	9,400	-	-	510,649
Gas, oil & accessories	-		-	-	-	-	-	-	-	391,420	-	-	-	-	391,420
Licenses & permits	-		-	-	5,000	250	12,221	-	-	-	-	5,740	-	-	23,211
Office mat'l & supplies	5,000		1,300	2,500	7,000	10,000	9,000	2,500	2,000	3,500	-	9,250	-	450	52,500
Operating supplies	6,500		4,000	50,000	88,500	1,213,600	1,865,337	388,000	6,000	847,923	115,000	118,500	44,000	2,600	4,749,960
Outside services & fees	95,440		144,000	187,500	120,000	156,500	177,317	102,000	-	7,631,198	310,000	8,828,370	2,383,075	47,300	20,182,700
Postage	4,000		500	350	500	1,500	1,100	150	600	-	-	-	-	-	8,700
Professional services	445,000	2,575,000	146,000	-	50,000	-	-	1,063,125	-	-	-	3,126,600	-	-	7,405,725
Community Outreach	25,000		-	-	-	-	-	-	111,000	-	-	-	-	9,000	145,000
Repairs & maintenance	-		-	-	-	1,175,208	119,000	3,531,500	-	4,826,734	4,980,000	17,108,600	-	-	31,741,042
Telephone	-		-	-	-	-	-	560,700	-	-	-	-	-	-	560,700
Training & Professional Education	404,500	3,500	8,200	317,100	70,625	526,720	31,750	75,750	4,000	20,125	-	35,425	6,750	5,800	1,510,245
Utilities	115,000		-	-	-	175,000	90,000	-	-	766,500	-	460,000	-	-	1,606,500
Uniforms	-		-	-	-	700,000	-	-	-	53,500	-	-	-	-	753,500
Total other expenditures	1,124,440	2,584,500	307,000	577,925	358,625	3,995,778	2,311,025	5,830,252	127,100	14,906,649	5,405,000	29,712,985	2,433,825	68,390	69,743,492
CAPITAL OUTLAY	-	-	-	-	-	4,112,870	46,000	1,067,400	-	740,000	-	-	-	-	5,966,270
TOTAL DEPARTMENT	2,649,943	3,233,108	1,709,321	1,827,761	7,098,016	55,447,170	6,912,268	9,464,507	766,631	17,593,308	5,405,000	36,113,527	2,899,997	625,143	151,745,701
PERSONNEL															
Management	3	1	1	1	2	30	3	1	1	3	-	4	1	1	52
Clerical				1	7	1	1	-		1	-	1	-	1	16
Departmental operating	1		4	6	36	214	30	13	4	7	-	33	1	1	350
Other Funding Sources	-		4	-	-	-	-	-	2	4	-	-		-	10
Total personnel	4	1	12	8	45	245	34	14	7	15	-	38	2	3	428

CENTRAL FLORIDA TOURISM OVERSIGHT DISTRICT
FY 2025 PROJECTED ACTUAL

	<u>ADMIN</u>	<u>LEGAL</u>	<u>FINANCE</u>	<u>HUMAN RESOURCES</u>	<u>BLDG & SAFETY</u>	<u>FIRE DEPT</u>	<u>ENVIRON SERVICES</u>	<u>TECHNOLOGY SERVICES</u>	<u>CONTRACTS & PROCUREMENT</u>	<u>FACILITIES OPER & MAINT</u>	<u>DRAINAGE</u>	<u>PUBLIC WORKS</u>	<u>SECURITY & EMERG MGMT</u>	<u>PUBLIC AFFAIRS</u>	<u>TOTAL</u>
ANNUAL BUDGET															
Management	1,364,425	490,847	382,247	268,511	491,660	7,239,370	669,243	393,309	45,917	552,543	-	1,114,091	317,966	264,555	13,594,684
Clerical	-		214,468	79,324	599,523	85,582	87,842	-	-	76,924	-	92,282	-	-	1,235,945
Departmental operating	143,463		708,745	807,484	5,332,037	39,526,219	3,780,240	1,909,585	486,342	1,227,887	-	4,863,529	129,078	120,000	59,034,609
OPEB Contribution	9,000	2,000	28,000	18,000	103,000	571,000	-	32,000	18,000	55,000	-	148,000	5,000	11,000	1,000,000
Total labor	1,516,888	492,847	1,333,460	1,173,319	6,526,220	47,422,171	4,537,325	2,334,894	550,259	1,912,354	-	6,217,902	452,044	395,555	74,865,238
OTHER EXPENSE															
Advertising	5,890		-	9,650	-	-	-	-	-	-	-	-	-	-	15,540
Dues & subscriptions	2,483	5,823	1,873	5,391	15,772	8,369	1,413	4,070	1,467	3,139	-	8,978	-	1,344	60,122
Equipment rentals	7,507		-	-	-	18,245	3,496	94,318	-	363,235	-	6,305	-	-	493,106
Gas, oil & accessories	-		-	-	-	-	-	-	-	390,629	-	-	-	-	390,629
Licenses & permits	-		-	-	4,670	225	12,221	-	-	-	-	5,740	-	-	22,856
Office mat'l & supplies	2,864		1,253	1,190	6,918	8,447	8,577	1,630	1,695	3,294	-	9,686	-	37	45,591
Operating supplies	2,058		4,313	49,490	38,449	1,204,071	1,055,267	377,268	4,652	841,577	106,524	103,762	39,448	1,053	3,827,932
Outside services & fees	45,678		131,288	188,803	134,338	155,852	176,536	95,160	-	7,615,411	308,844	7,238,999	2,366,015	42,034	18,498,958
Postage	3,108		200	379	470	755	1,023	116	366	-	-	-	-	-	6,417
Professional services	250,000	1,554,553	133,073	-	45,161	-	-	1,059,817	-	-	-	1,968,128	-	-	5,010,732
Community Outreach	-		-	-	-	-	-	-	44,302	-	-	-	-	-	44,302
Repairs & maintenance	-		-	-	-	1,150,192	118,805	3,513,955	-	4,349,990	2,650,633	15,207,161	-	-	26,990,736
Telephone	-		-	-	-	-	-	546,835	-	-	-	-	-	-	546,835
Training & Professional Education	403,594		4,797	261,825	67,190	509,639	29,207	70,876	3,418	15,707	-	18,760	-	243	1,385,256
Utilities	106,676	1,800	-	-	-	174,089	85,350	-	-	761,930	-	455,863	2,752	-	1,588,460
Uniforms	-		-	-	-	697,030	-	-	-	49,588	-	-	-	-	746,618
Total other expenditures	829,858	1,562,176	276,797	516,728	312,968	3,926,914	1,491,895	5,764,045	55,900	14,394,500	3,066,001	25,023,382	2,408,215	44,711	59,674,090
CAPITAL OUTLAY	-	-	-	-	-	3,304,970	44,100	803,984	-	726,500	-	-	-	-	4,879,554
TOTAL DEPARTMENT	2,346,746	2,055,023	1,610,257	1,690,047	6,839,188	54,654,055	6,073,320	8,902,923	606,159	17,033,354	3,066,001	31,241,284	2,860,259	440,266	139,418,882
PERSONNEL															
Management	3	1	1	1	2	30	3	1	1	3	-	4	1	1	52
Clerical				1	7	1	1	-		1	-	1	-	1	16
Departmental operating	1	1	4	6	36	214	30	13	4	7	-	33	1		350
Other Funding Sources	-		4	-	-	-	-	-	2	4	-	-		-	10
Total personnel	4	2	12	8	45	245	34	14	7	15	-	38	2	2	428

**CENTRAL FLORIDA TOURISM OVERSIGHT DISTRICT
FY 2026 BUDGETED EXPENDITURES**

	<u>ADMIN</u>	<u>LEGAL</u>	<u>FINANCE</u>	<u>HUMAN RESOURCES</u>	<u>BLDG & SAFETY</u>	<u>FIRE DEPT</u>	<u>ENVIRON SERVICES</u>	<u>TECHNOLOGY SERVICES</u>	<u>CONTRACTS & PROCUREMENT</u>	<u>FACILITIES OPER & MAINT</u>	<u>DRAINAGE</u>	<u>PUBLIC WORKS</u>	<u>SECURITY & EMERG MGMT</u>	<u>TOTAL</u>
ANNUAL BUDGET														
Management	1,556,296	509,467	408,362	282,788	529,150	7,502,770	714,536	417,290	50,432	462,342	-	1,222,800	345,536	14,001,769
Clerical	126,607	-	257,536	97,138	730,397	99,596	99,600	-	-	68,433	-	101,883	-	1,581,190
Departmental operating	152,952	152,658	970,729	1,015,116	6,743,643	44,911,305	4,021,191	2,312,337	448,330	1,480,180	-	5,608,699	144,420	67,961,560
OPEB Contribution	9,000	5,000	28,000	18,000	116,000	570,000	75,000	32,000	16,000	42,000	-	84,000	5,000	1,000,000
Total labor	1,844,855	667,125	1,664,627	1,413,042	8,119,190	53,083,671	4,910,327	2,761,627	514,762	2,052,955	-	7,017,382	494,956	84,544,519
OTHER EXPENSE														
Advertising	10,000	-	-	5,000	-	-	-	-	-	-	-	-	-	15,000
Dues & subscriptions	7,750	6,000	4,000	6,240	17,000	10,300	1,700	6,525	3,500	2,500	-	12,950	880	79,345
Equipment rentals	8,250	-	-	-	-	28,700	4,100	77,500	-	470,000	-	6,900	-	595,450
Gas, oil & accessories	-	-	-	-	-	-	-	-	-	394,050	-	-	-	394,050
Licenses & permits	-	-	-	-	7,000	250	20,200	-	-	-	-	5,740	-	33,190
Office mat'l & supplies	5,000	-	1,800	2,500	7,000	10,000	9,000	2,500	2,000	3,500	-	7,000	-	50,300
Operating supplies	6,500	-	5,000	32,000	114,000	1,392,850	1,135,500	443,400	7,000	844,823	115,000	118,500	45,000	4,259,573
Outside services & fees	143,240	-	144,000	185,200	150,000	337,500	172,832	173,740	-	7,941,448	465,000	8,320,500	2,182,794	20,216,254
Postage	4,500	-	500	500	500	1,500	1,100	150	1,000	-	-	-	-	9,750
Professional services	550,000	2,195,000	232,750	36,000	50,000	-	-	1,226,000	-	-	-	3,783,300	-	8,073,050
Community Outreach	25,000	-	-	-	-	-	-	-	93,620	-	-	-	-	118,620
Repairs & maintenance	-	-	-	-	-	1,320,362	141,200	3,878,650	-	4,956,991	7,140,000	21,046,000	-	38,483,203
Telephone	-	-	-	-	-	-	-	568,500	-	-	-	-	-	568,500
Training & Professional Education	18,500	3,750	8,200	263,100	155,700	599,345	31,535	76,325	24,000	19,600	-	48,845	5,450	1,254,350
Utilities	115,000	-	-	-	-	180,000	90,000	-	-	776,300	-	460,000	-	1,621,300
Uniforms	-	-	-	-	-	545,000	-	-	-	53,500	-	-	-	598,500
Total other expenditures	893,740	2,204,750	396,250	530,540	501,200	4,425,807	1,607,167	6,453,290	131,120	15,462,712	7,720,000	33,809,735	2,234,124	76,370,435
CAPITAL OUTLAY	-	-	-	-	-	3,768,677	136,500	877,927	-	1,051,000	-	-	-	5,834,104
TOTAL DEPARTMENT	2,738,595	2,871,875	2,060,877	1,943,582	8,620,390	61,278,155	6,653,994	10,092,844	645,882	18,566,667	7,720,000	40,827,117	2,729,080	166,749,058
PERSONNEL														
Management	3	1	1	1	2	30	3	1	1	2	-	4	1	50
Clerical	-	-	-	1	7	1	1	-	-	1	-	1	-	15
Departmental operating	1	1	4	6	40	218	30	13	4	8	-	33	1	359
Other Funding Sources	-	-	4	-	-	-	-	-	2	5	-	-	-	11
Total personnel	4	2	12	8	49	249	34	14	7	16	-	38	2	435

ADMINISTRATION

	FY 2025 BUDGET	FY 2025 PROJECTED ACTUAL	FY 2026 BUDGET
LABOR			
1 Management	1,371,644	1,364,425	1,556,296
2 Clerical	-	-	126,607
3 Departmental operating	144,859	143,463	152,952
4 OPEB contribution	9,000	9,000	9,000
	<u>1,525,503</u>	<u>1,516,888</u>	<u>1,844,855</u>
Total labor	1,525,503	1,516,888	1,844,855
OTHER EXPENDITURES			
5 Advertising	10,000	5,890	10,000
6 Dues & Subscriptions	6,500	2,483	7,750
7 Equipment rentals	7,500	7,507	8,250
8 Gas, oil & accessories	-	-	-
9 Licenses & permits	-	-	-
10 Office mat'l & supplies	5,000	2,864	5,000
11 Operating supplies	6,500	2,058	6,500
12 Outside services & fees	95,440	45,678	143,240
13 Postage	4,000	3,108	4,500
14 Professional services	445,000	250,000	550,000
15 Community Outreach	25,000	-	25,000
16 Repair & maintenance	-	-	-
17 Telephone	-	-	-
18 Training & Professional Education	404,500	403,594	18,500
19 Utilities	115,000	106,676	115,000
20 Uniforms	-	-	-
	<u>1,124,440</u>	<u>829,858</u>	<u>893,740</u>
Total other expenditures	1,124,440	829,858	893,740
CAPITAL OUTLAY			
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL DEPARTMENT	<u>2,649,943</u>	<u>2,346,746</u>	<u>2,738,595</u>
PERSONNEL			
Management	3	3	3
Clerical			
Departmental operating	1	1	1
Total personnel	4	4	4

CONTRACTS & PROCUREMENT

	FY 2025 BUDGET	FY 2025 PROJECTED ACTUAL	FY 2026 BUDGET
LABOR			
1 Management	47,003	45,917	50,432
2 Clerical	-	-	-
3 Departmental operating	574,528	486,342	448,330
4 OPEB Contribution	18,000	18,000	16,000
	<hr/>	<hr/>	<hr/>
Total labor	639,531	550,259	514,762
OTHER EXPENDITURES			
5 Advertising	-	-	-
6 Dues & Subscriptions	3,500	1,467	3,500
7 Equipment rentals	-	-	-
8 Gas, oil & accessories	-	-	-
9 Licenses & permits	-	-	-
10 Office mat'l & supplies	2,000	1,695	2,000
11 Operating supplies	6,000	4,652	7,000
12 Outside services & fees	-	-	-
13 Postage	600	366	1,000
14 Professional services	-	-	-
15 Community Outreach	111,000	44,302	93,620
16 Repair & maintenance	-	-	-
17 Telephone	-	-	-
18 Training & Professional Education	4,000	3,418	24,000
19 Utilities	-	-	-
20 Uniforms	-	-	-
	<hr/>	<hr/>	<hr/>
Total other expenditures	127,100	55,900	131,120
CAPITAL OUTLAY			
	<hr/>	<hr/>	<hr/>
TOTAL DEPARTMENT	<hr/> <u>766,631</u>	<hr/> <u>606,159</u>	<hr/> <u>645,882</u>
PERSONNEL			
Management	1	1	1
Clerical			
Departmental operating	4	4	4
Other Funding Sources	2	2	2
	<hr/>	<hr/>	<hr/>
Total personnel	7	7	7

SECURITY & EMERGENCY MGMT

	FY 2025 BUDGET	FY 2025 PROJECTED ACTUAL	FY 2026 BUDGET
LABOR			
1 Management	327,492	317,966	345,536
2 Clerical	-	-	-
3 Departmental operating	133,680	129,078	144,420
4 OPEB contribution	5,000	5,000	5,000
Total labor	466,172	452,044	494,956
OTHER EXPENDITURES			
5 Advertising	-	-	-
6 Dues & Subscriptions	-	-	880
7 Equipment rentals	-	-	-
8 Gas, oil & accessories	-	-	-
9 Licenses & permits	-	-	-
10 Office mat'l & supplies	-	-	-
11 Operating supplies	44,000	39,448	45,000
12 Outside services & fees	2,383,075	2,366,015	2,182,794
13 Postage	-	-	-
14 Professional services	-	-	-
15 Community Outreach	-	-	-
16 Repair & maintenance	-	-	-
17 Telephone	-	-	-
18 Training & Professional Education	6,750	2,752	5,450
19 Utilities	-	-	-
20 Uniforms	-	-	-
Total other expenditures	2,433,825	2,408,215	2,234,124
CAPITAL OUTLAY	-	-	-
TOTAL DEPARTMENT	2,899,997	2,860,259	2,729,080
PERSONNEL			
Management	1	1	1
Clerical			
Departmental operating	1	1	1
Total personnel	2	2	2

FINANCE

	FY 2025 BUDGET	FY 2025 PROJECTED ACTUAL	FY 2026 BUDGET
LABOR			
1 Management	382,541	382,247	408,362
2 Clerical	215,225	214,468	257,536
3 Departmental operating	776,555	708,745	970,729
4 OPEB contribution	28,000	28,000	28,000
Total labor	1,402,321	1,333,460	1,664,627
OTHER EXPENDITURES			
5 Advertising	-	-	-
6 Dues & Subscriptions	3,000	1,873	4,000
7 Equipment rentals	-	-	-
8 Gas, oil & accessories	-	-	-
9 Licenses & permits	-	-	-
10 Office mat'l & supplies	1,300	1,253	1,800
11 Operating supplies	4,000	4,313	5,000
12 Outside services & fees	144,000	131,288	144,000
13 Postage	500	200	500
14 Professional services	146,000	133,073	232,750
15 Community Outreach	-	-	-
16 Repair & maintenance	-	-	-
17 Telephone	-	-	-
18 Training & Professional Education	8,200	4,797	8,200
19 Utilities	-	-	-
20 Uniforms	-	-	-
Total other expenditures	307,000	276,797	396,250
CAPITAL OUTLAY	-	-	-
TOTAL DEPARTMENT	1,709,321	1,610,257	2,060,877
PERSONNEL			
Management	1	1	1
Clerical	3	3	3
Departmental operating	4	4	4
Other Funding Sources	4	4	4
Total personnel	12	12	12

TECHNOLOGY SERVICES

	FY 2025 BUDGET	FY 2025 PROJECTED ACTUAL	FY 2026 BUDGET
LABOR			
1 Management	397,561	393,309	417,290
2 Clerical	-	-	-
3 Departmental operating	2,137,296	1,909,585	2,312,337
4 OPEB contribution	32,000	32,000	32,000
	<u>2,566,857</u>	<u>2,334,894</u>	<u>2,761,627</u>
Total labor	2,566,857	2,334,894	2,761,627
OTHER EXPENDITURES			
5 Advertising	-	-	-
6 Dues & Subscriptions	6,525	4,070	6,525
7 Equipment rentals	100,000	94,318	77,500
8 Gas, oil & accessories	-	-	-
9 Licenses & permits	-	-	-
10 Office mat'l & supplies	2,500	1,630	2,500
11 Operating supplies	388,000	377,268	443,400
12 Outside services & fees	102,000	95,160	173,740
13 Postage	150	116	150
14 Professional services	1,063,125	1,059,817	1,226,000
15 Community Outreach	-	-	-
16 Repair & maintenance	3,531,500	3,513,955	3,878,650
17 Telephone	560,700	546,835	568,500
18 Training & Professional Education	75,750	70,876	76,325
19 Utilities	-	-	-
20 Uniforms	-	-	-
	<u>5,830,250</u>	<u>5,764,045</u>	<u>6,453,290</u>
Total other expenditures	5,830,250	5,764,045	6,453,290
CAPITAL OUTLAY	<u>1,067,400</u>	<u>803,984</u>	<u>877,927</u>
TOTAL DEPARTMENT	<u><u>9,464,507</u></u>	<u><u>8,902,923</u></u>	<u><u>10,092,844</u></u>
PERSONNEL			
Management	1	1	1
Clerical	-	-	-
Departmental operating	13	13	13
Total personnel	14	14	14

HUMAN RESOURCES

	FY 2025 BUDGET	FY 2025 PROJECTED ACTUAL	FY 2026 BUDGET
LABOR			
1 Management	263,604	268,511	282,788
2 Clerical	86,666	79,324	97,138
3 Departmental operating	881,566	807,484	1,015,116
4 OPEB contribution	18,000	18,000	18,000
Total labor	1,249,836	1,173,319	1,413,042
OTHER EXPENDITURES			
5 Advertising	10,000	9,650	5,000
6 Dues & Subscriptions	10,475	5,391	6,240
7 Equipment rentals	-	-	-
8 Gas, oil & accessories	-	-	-
9 Licenses & permits	-	-	-
10 Office mat'l & supplies	2,500	1,190	2,500
11 Operating supplies	50,000	49,490	32,000
12 Outside services & fees	187,500	188,803	185,200
13 Postage	350	379	500
14 Professional services	-	-	36,000
15 Community Outreach	-	-	-
16 Repair & maintenance	-	-	-
17 Telephone	-	-	-
18 Training & Professional Education	317,100	261,825	263,100
19 Utilities	-	-	-
20 Uniforms	-	-	-
Total other expenditures	577,925	516,728	530,540
CAPITAL OUTLAY	-	-	-
TOTAL DEPARTMENT	1,827,761	1,690,047	1,943,582
PERSONNEL			
Management	1	1	1
Clerical	1	1	1
Departmental operating	6	6	6
Total personnel	8	8	8

PUBLIC AFFAIRS

	FY 2025 BUDGET	FY 2025 PROJECTED ACTUAL	FY 2026 BUDGET
LABOR			
1 Management	246,976	264,555	-
2 Clerical	-	-	-
3 Departmental operating	298,777	120,000	-
4 OPEB contribution	11,000	11,000	-
Total labor	556,753	395,555	-
OTHER EXPENDITURES			
5 Advertising	-	-	-
6 Dues & Subscriptions	3,240	1,344	-
7 Equipment rentals	-	-	-
8 Gas, oil & accessories	-	-	-
9 Licenses & permits	-	-	-
10 Office mat'l & supplies	450	37	-
11 Operating supplies	2,600	1,053	-
12 Outside services & fees	47,300	42,034	-
13 Postage	-	-	-
14 Professional services	-	-	-
15 Community Outreach	9,000	-	-
16 Repair & maintenance	-	-	-
17 Telephone	-	-	-
18 Training & Professional Education	5,800	243	-
19 Utilities	-	-	-
20 Uniforms	-	-	-
Total other expenditures	68,390	44,711	-
CAPITAL OUTLAY	-	-	-
TOTAL DEPARTMENT	625,143	440,266	-
PERSONNEL			
Management	1	1	
Clerical	1	1	
Departmental operating	1		
Total personnel	3	2	

DISTRICT COUNSEL

	FY 2025 BUDGET	FY 2025 PROJECTED ACTUAL	FY 2026 BUDGET
LABOR			
1 Management	492,120	490,847	509,467
2 Clerical	-	-	-
3 Departmental operating	154,488	123,838	152,658
4 OPEB contribution	<u>2,000</u>	<u>2,000</u>	<u>5,000</u>
Total labor	648,608	616,685	667,125
OTHER EXPENDITURES			
5 Advertising	-	-	-
6 Dues & Subscriptions	6,000	5,823	6,000
7 Equipment rentals	-	-	-
8 Gas, oil & accessories	-	-	-
9 Licenses & permits	-	-	-
10 Office mat'l & supplies	-	-	-
11 Operating supplies	-	-	-
12 Outside services & fees	-	-	-
13 Postage	-	-	-
14 Professional services	2,575,000	1,554,553	2,195,000
15 Community Outreach	-	-	-
16 Repair & maintenance	-	-	-
17 Telephone	-	-	-
18 Training & Professional Education	3,500	1,800	3,750
19 Utilities	-	-	-
20 Uniforms	<u>-</u>	<u>-</u>	<u>-</u>
Total other expenditures	2,584,500	1,562,176	2,204,750
CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL DEPARTMENT	<u><u>3,233,108</u></u>	<u><u>2,178,861</u></u>	<u><u>2,871,875</u></u>
PERSONNEL			
Management	1	1	1
Clerical			
Departmental operating		1	1
Other Funding Sources			
Total personnel	1	2	2

BUILDING AND SAFETY

	FY 2025 BUDGET	FY 2025 PROJECTED ACTUAL	FY 2026 BUDGET
LABOR			
1 Management	492,106	491,660	529,150
2 Clerical	676,589	599,523	730,397
3 Departmental operating	5,467,696	5,332,037	6,743,643
4 OPEB contribution	103,000	103,000	116,000
Total labor	6,739,391	6,526,220	8,119,190
OTHER EXPENDITURES			
5 Advertising	-	-	-
6 Dues & Subscriptions	17,000	15,772	17,000
7 Equipment rentals	-	-	-
8 Gas, oil & accessories	-	-	-
9 Licenses & permits	5,000	4,670	7,000
10 Office mat'l & supplies	7,000	6,918	7,000
11 Operating supplies	88,500	38,449	114,000
12 Outside services & fees	120,000	134,338	150,000
13 Postage	500	470	500
14 Professional services	50,000	45,161	50,000
15 Community Outreach	-	-	-
16 Repair & maintenance	-	-	-
17 Telephone	-	-	-
18 Training & Professional Education	70,625	67,190	155,700
19 Utilities	-	-	-
20 Uniforms	-	-	-
Total other expenditures	358,625	312,968	501,200
CAPITAL OUTLAY	-	-	-
TOTAL DEPARTMENT	7,098,016	6,839,188	8,620,390
PERSONNEL			
Management	2	2	2
Clerical	7	7	7
Departmental operating	36	36	40
Total personnel	45	45	49

FIRE DEPARTMENT

	FY 2025 BUDGET	FY 2025 PROJECTED ACTUAL	FY 2026 BUDGET
LABOR			
1 Management	7,314,737	7,239,370	7,502,770
2 Clerical	86,396	85,582	99,596
3 Departmental operating	39,366,390	39,526,219	44,911,305
4 OPEB Contribution	571,000	571,000	570,000
Total labor	47,338,523	47,422,171	53,083,671
OTHER EXPENDITURES			
5 Advertising	-	-	-
6 Dues & Subscriptions	10,300	8,369	10,300
7 Equipment rentals	26,700	18,245	28,700
8 Gas, oil & accessories	-	-	-
9 Licenses & permits	250	225	250
10 Office mat'l & supplies	10,000	8,447	10,000
11 Operating supplies	1,213,600	1,204,071	1,392,850
12 Outside services & fees	156,500	155,852	337,500
13 Postage	1,500	755	1,500
14 Professional services	-	-	-
15 Community Outreach	-	-	-
16 Repair & maintenance	1,175,208	1,150,192	1,320,362
17 Telephone	-	-	-
18 Training & Professional Education	526,720	509,639	599,345
19 Utilities	175,000	174,089	180,000
20 Uniforms	700,000	697,030	545,000
Total other expenditures	3,995,778	3,926,914	4,425,807
CAPITAL OUTLAY	4,112,870	3,304,970	3,768,677
TOTAL DEPARTMENT	55,447,171	54,654,055	61,278,155
PERSONNEL			
Management	30	30	30
Clerical	1	1	1
Departmental operating	214	214	218
Total personnel	245	245	249

ENVIRONMENTAL SCIENCES

	FY 2025 BUDGET	FY 2025 PROJECTED ACTUAL	FY 2026 BUDGET
LABOR			
1 Management	679,198	669,243	714,536
2 Clerical	86,396	87,842	99,600
3 Departmental operating	3,789,649	3,780,240	4,021,191
4 OPEB contribution	-	-	75,000
Total labor	4,555,243	4,537,325	4,910,327
OTHER EXPENDITURES			
5 Advertising	-	-	-
6 Dues & Subscriptions	1,500	1,413	1,700
7 Equipment rentals	3,800	3,496	4,100
8 Gas, oil & accessories	-	-	-
9 Licenses & permits	12,221	12,221	20,200
10 Office mat'l & supplies	9,000	8,577	9,000
11 Operating supplies	1,865,337	1,055,267	1,135,500
12 Outside services & fees	177,317	176,536	172,832
13 Postage	1,100	1,023	1,100
14 Professional services	-	-	-
15 Community Outreach	-	-	-
16 Repair & maintenance	119,000	118,805	141,200
17 Telephone	-	-	-
18 Training & Professional Education	31,750	29,207	31,535
19 Utilities	90,000	85,350	90,000
20 Uniforms	-	-	-
Total other expenditures	2,311,025	1,491,895	1,607,167
CAPITAL OUTLAY	46,000	44,100	136,500
TOTAL DEPARTMENT	6,912,268	6,073,320	6,653,994
PERSONNEL			
Management	3	3	3
Clerical	1	1	1
Departmental operating	30	30	30
Total personnel	34	34	34

FACILITIES OPERATIONS & MAINTENANCE

	FY 2025 BUDGET	FY 2025 PROJECTED ACTUAL	FY 2026 BUDGET
LABOR			
1 Management	560,885	552,543	462,342
2 Clerical	79,545	76,924	68,433
3 Departmental operating	1,251,229	1,227,887	1,480,180
4 OPEB contribution	<u>55,000</u>	<u>55,000</u>	<u>42,000</u>
Total labor	1,946,659	1,912,354	2,052,955
OTHER EXPENDITURES			
5 Advertising	-	-	-
6 Dues & Subscriptions	2,500	3,139	2,500
7 Equipment rentals	363,249	363,235	470,000
8 Gas, oil & accessories	391,420	390,629	394,050
9 Licenses & permits	-	-	-
10 Office mat'l & supplies	3,500	3,294	3,500
11 Operating supplies	847,923	841,577	844,823
12 Outside services & fees	7,631,198	7,615,411	7,941,448
13 Postage	-	-	-
14 Professional services	-	-	-
15 Community Outreach	-	-	-
16 Repair & maintenance	4,826,734	4,349,990	4,956,991
17 Telephone	-	-	-
18 Training & Professional Education	20,125	15,707	19,600
19 Utilities	766,500	761,930	776,300
20 Uniforms	<u>53,500</u>	<u>49,588</u>	<u>53,500</u>
Total other expenditures	14,906,649	14,394,500	15,462,712
CAPITAL OUTLAY	<u>740,000</u>	<u>726,500</u>	<u>1,051,000</u>
TOTAL DEPARTMENT	<u><u>17,593,308</u></u>	<u><u>17,033,354</u></u>	<u><u>18,566,667</u></u>
PERSONNEL			
Management	3	3	2
Clerical	1	1	1
Departmental operating	7	7	8
Other Funding Sources	4	4	5
Total personnel	15	15	16

DRAINAGE

	FY 2025 BUDGET	FY 2025 PROJECTED ACTUAL	FY 2026 BUDGET
LABOR			
1 Management	-	-	-
2 Clerical	-	-	-
3 Departmental operating	-	-	-
4 Opeb Contribution	-	-	-
Total labor	-	-	-
OTHER EXPENDITURES			
5 Advertising	-	-	-
6 Dues & Subscriptions	-	-	-
7 Equipment rentals	-	-	-
8 Gas, oil & accessories	-	-	-
9 Licenses & permits	-	-	-
10 Office mat'l & supplies	-	-	-
11 Operating supplies	115,000	106,524	115,000
12 Outside services & fees	310,000	308,844	465,000
13 Postage	-	-	-
14 Professional services	-	-	-
15 Community Outreach	-	-	-
16 Repair & maintenance	4,980,000	2,650,633	7,140,000
17 Telephone	-	-	-
18 Training & Professional Education	-	-	-
19 Utilities	-	-	-
20 Uniforms	-	-	-
Total other expenditures	5,405,000	3,066,001	7,720,000
CAPITAL OUTLAY	-	-	-
TOTAL DEPARTMENT	<u>5,405,000</u>	<u>3,066,001</u>	<u>7,720,000</u>
PERSONNEL			
Management	-	-	-
Clerical	-	-	-
Departmental operating	-	-	-
Total personnel	-	-	-

PUBLIC WORKS

	FY 2025 BUDGET	FY 2025 PROJECTED ACTUAL	FY 2026 BUDGET
LABOR			
1 Management	1,127,705	1,114,091	1,222,800
2 Clerical	95,441	92,282	101,883
3 Departmental operating	5,029,396	4,863,529	5,608,699
4 OPEB Contribution	<u>148,000</u>	<u>148,000</u>	<u>84,000</u>
Total labor	6,400,542	6,217,902	7,017,382
OTHER EXPENDITURES			
5 Advertising	-	-	-
6 Dues & Subscriptions	11,100	8,978	12,950
7 Equipment rentals	9,400	6,305	6,900
8 Gas, oil & accessories	-	-	-
9 Licenses & permits	5,740	5,740	5,740
10 Office mat'l & supplies	9,250	9,686	7,000
11 Operating supplies	118,500	103,762	118,500
12 Outside services & fees	8,828,370	7,238,999	8,320,500
13 Postage	-	-	-
14 Professional services	3,126,600	1,968,128	3,783,300
15 Community Outreach	-	-	-
16 Repair & maintenance	17,108,600	15,207,161	21,046,000
17 Telephone	-	-	-
18 Training & Professional Education	35,425	18,760	48,845
19 Utilities	460,000	455,863	460,000
20 Uniforms	<u>-</u>	<u>-</u>	<u>-</u>
Total other expenditures	29,712,985	25,023,382	33,809,735
CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL DEPARTMENT	<u><u>36,113,527</u></u>	<u><u>31,241,284</u></u>	<u><u>40,827,117</u></u>
PERSONNEL			
Management	4	4	4
Clerical	1	1	1
Departmental operating	33	33	33
Total personnel	38	38	38