

Park Fund	ACCOUNT #	NAME	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Estimate	% Estimate vs Budget	FY27 Budget Request	% Change FY27 vs FY26 Budget	FY2027 Notes
PERSONAL SERVICES	01-014-5001	SALARIES	320,000.00	347,717.51	328,200.00	312,600.00	95.25%	385,170.00	117.36%	Requesting additional Parks Laborer without Part-time Laborer(Changes included in current in total)
PERSONAL SERVICES	01-014-5002	FICA - CITY SHARE	24,480.00	26,235.59	25,107.30	24,890.00	99.13%	29,466.00	117.36%	
PERSONAL SERVICES	01-014-5003	WORKMAN'S COMPENSATION	6,400.00	9,068.95	12,100.00	11,300.00	93.39%	12,300.00	101.65%	
PERSONAL SERVICES	01-014-5004	H.A.L. INSURANCE	120,050.00	108,500.04	100,300.00	112,300.00	111.96%	161,217.00	160.73%	New FTE employee
PERSONAL SERVICES	01-014-5005	RETIREMENT - CITY SHARE	22,400.00	18,851.64	24,775.00	20,100.00	81.13%	33,300.00	134.41%	
PERSONAL SERVICES	01-014-5006	UNEMPLOYMENT COMP	500.00	-	500.00	500.00	100.00%	500.00	100.00%	
PERSONAL SERVICES	01-014-5007	DISABILITY	2,000.00	1,238.94	1,500.00	1,500.00	100.00%	1,600.00	106.67%	
PERSONAL SERVICES	01-014-5008	PENSION ADMINISTRATION	500.00	229.05	300.00	300.00	100.00%	300.00	100.00%	
PERSONAL SERVICES		PERSONAL SERVICES TOTAL	496,330.00	511,841.72	492,782.30	483,490.00	780.86%	623,853.00	126.60%	
OPERATING EXPENSE	01-014-5209	BANK FEES	-	-	-	-	0.00%	-	0.00%	
OPERATING EXPENSE	01-014-5210	LEGAL	4,000.00	1,266.21	3,000.00	500.00	16.67%	2,000.00	66.67%	
OPERATING EXPENSE	01-014-5211	AUDITING	2,500.00	2,338.90	2,500.00	2,000.00	80.00%	2,500.00	100.00%	
OPERATING EXPENSE	01-014-5212	ENGINEERING/CONSULTANT	4,000.00	8,420.97	5,200.00	7,100.00	136.54%	5,500.00	105.77%	
OPERATING EXPENSE	01-014-5213	PROFESSIONAL SERVICES	150.00	-	31,000.00	-	0.00%	-	-310000.00%	FY26 - Shop facility study
OPERATING EXPENSE	01-014-5214	EMPLOYEE BRANDING	-	-	-	-	0.00%	500.00	0.00%	\$100 per employee
OPERATING EXPENSE	01-014-5215	EMPLOYEE APPREC/SCHOOLING	1,500.00	830.34	1,000.00	1,500.00	150.00%	1,500.00	150.00%	Arborist training
OPERATING EXPENSE	01-014-5216	POSTAGE	100.00	7.50	100.00	-	0.00%	100.00	100.00%	
OPERATING EXPENSE	01-014-5217	PRINTING & PUBLICATION	2,500.00	412.52	1,000.00	200.00	20.00%	2,500.00	250.00%	
OPERATING EXPENSE	01-014-5222	TRAVEL EXPENSE	800.00	-	1,000.00	400.00	40.00%	1,000.00	100.00%	
OPERATING EXPENSE	01-014-5223	TRAINING EXP/CONF REGISTR	800.00	305.00	1,500.00	625.00	41.67%	1,000.00	66.67%	
OPERATING EXPENSE	01-014-5224	DUES	500.00	318.63	500.00	200.00	40.00%	500.00	100.00%	
OPERATING EXPENSE	01-014-5227	SOFTWARE MAINTENANCE	6,500.00	5,744.23	7,700.00	12,000.00	155.84%	13,000.00	168.83%	(Tom White - Requesting \$13,000 to reflect actual costs)
OPERATING EXPENSE	01-014-5228	UTILITIES	34,000.00	41,652.20	40,000.00	39,500.00	98.75%	42,000.00	105.00%	
OPERATING EXPENSE	01-014-5229	TELEPHONE	3,000.00	3,358.95	3,500.00	4,350.00	124.29%	3,500.00	100.00%	
OPERATING EXPENSE	01-014-5230	VEHICLE INSURANCE	4,000.00	4,952.13	5,000.00	6,425.00	128.50%	5,000.00	100.00%	
OPERATING EXPENSE	01-014-5231	LIABILITY INSURANCE	2,500.00	1,456.84	1,500.00	1,700.00	113.33%	1,700.00	113.33%	
OPERATING EXPENSE	01-014-5232	BLDG & CONTENT INSURANCE	24,000.00	29,749.12	32,000.00	62,500.00	195.31%	50,000.00	156.25%	
OPERATING EXPENSE	01-014-5236	RADIO MAINTENANCE	100.00	-	100.00	-	0.00%	100.00	100.00%	
OPERATING EXPENSE	01-014-5239	MOTORIZED EQUIPMENT MAINT	10,000.00	12,373.86	12,000.00	5,000.00	41.67%	10,000.00	83.33%	
OPERATING EXPENSE	01-014-5240	BUILDING MAINTENANCE	40,000.00	21,273.80	45,000.00	6,180.00	13.73%	45,000.00	100.00%	FY26 - 20K Monuments; 25K Bldg
OPERATING EXPENSE	01-014-5241	TREE/STUMP REMOVAL & PLANTING	15,000.00	25,189.86	20,000.00	9,500.00	47.50%	15,000.00	75.00%	
OPERATING EXPENSE	01-014-5244	RECREATION ASSISTANCE	53,000.00	33,085.91	60,000.00	46,200.00	77.00%	120,000.00	200.00%	FY26 - Complex Agreement and Mower - Programs conversation
OPERATING EXPENSE	01-014-5245	MEDICAL SCREENING	4,000.00	430.15	4,000.00	200.00	5.00%	4,000.00	100.00%	
OPERATING EXPENSE	01-014-5253	REPURCHASE CEMETERY LOTS	600.00	2,800.00	2,000.00	500.00	25.00%	2,000.00	100.00%	
OPERATING EXPENSE	01-014-5258	OTHER OP EXP/FIRE WORKS	7,500.00	20,000.00	20,000.00	20,000.00	100.00%	20,000.00	100.00%	
OPERATING EXPENSE	01-014-5259	BLACK ELK MAINTENANCE	2,000.00	-	2,000.00	2,000.00	100.00%	2,000.00	100.00%	
OPERATING EXPENSE	01-014-5263	OPTIMIST BOAT RAMP	3,000.00	-	3,000.00	700.00	23.33%	3,000.00	100.00%	
OPERATING EXPENSE	01-014-5276	DEPOT / SHELTERS / COURT REFUNDS	-	102,443.05	-	-	0.00%	-	0.00%	
OPERATING EXPENSE	01-014-5266	CONTRACT MOWING	80,000.00	-	80,000.00	74,100.00	92.63%	85,000.00	106.25%	
OPERATING EXPENSE	01-014-5276	DEPOT-SHELTERS-COURT REFUNDS	-	-	-	200.00	110.00%	-	0.00%	
OPERATING EXPENSE	01-014-5281	BUILDING REPAIR STORM	1,000.00	4,000.00	50,000.00	5,000.00	10.00%	1,000.00	2.00%	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	307,050.00	322,410.17	434,600.00	308,580.00	71.00%	439,400.00	101.10%	
EXPENDABLE MAT & SUPPLIES	01-014-5359	OFFICE EQUIPMENT	1,000.00	-	500.00	-	0.00%	5,000.00	1000.00%	(Tom White - Routine replacments for desktops, and related equipment)
EXPENDABLE MAT & SUPPLIES	01-014-5360	OFFICE SUPPLIES	1,000.00	454.51	1,000.00	1,000.00	100.00%	1,000.00	100.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5361	JANITORIAL SUPPLIES	4,400.00	2,546.58	3,000.00	1,800.00	60.00%	3,000.00	100.00%	

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EXPENDABLE MAT & SUPPLIES	01-014-5363	CHEMICALS	6,500.00	5,930.14	8,000.00	8,100.00	101.25%	8,000.00	100.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5364	SEED, SOD, ETC	3,000.00	3,624.25	3,000.00	2,000.00	66.67%	3,000.00	100.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5365	RECREATIONAL SUPPLIES	8,500.00	9,380.24	11,000.00	10,000.00	90.91%	15,000.00	136.36%	FY26 - 8.5K Vets; 2.5K Cubs
EXPENDABLE MAT & SUPPLIES	01-014-5369	SAFETY EQUIPMENT/TRAINING	1,850.00	1,492.89	1,850.00	4,200.00	227.03%	1,850.00	100.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5370	GAS/OIL/DIESEL	8,000.00	9,575.21	8,500.00	12,000.00	141.18%	8,000.00	94.12%	
EXPENDABLE MAT & SUPPLIES	01-014-5371	UNIFORMS	1,500.00	2,949.85	3,000.00	3,000.00	100.00%	1,500.00	50.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5372	BOOKS & MAPS	100.00	-	100.00	-	0.00%	100.00	100.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5373	SMALL TOOLS	2,000.00	2,156.95	4,500.00	6,100.00	135.56%	2,000.00	44.44%	
EXPENDABLE MAT & SUPPLIES	01-014-5374	SAND/ROCK/GRAVEL	4,000.00	1,680.00	4,000.00	4,000.00	100.00%	4,000.00	100.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5383	OTHER EXPENSE MATL & SUPP	3,500.00	3,445.78	1,000.00	1,000.00	100.00%	1,000.00	100.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5389	PURCHASE/GRANT	-	-	-	-	0.00%	-	0.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5395	NON-CAPITAL EQUIPMENT	-	-	-	-	0.00%	-	0.00%	
EXPENDABLE MAT & SUPPLIES		EXPENDABLE MAT & SUPPLIES TOTAL	45,350.00	43,236.40	49,450.00	53,200.00	107.58%	53,450.00	108.09%	
RENTAL EXPENSE	01-014-5399	MOTORIZED EQUIP/GRAVE OPENING	22,500.00	9,000.00	10,000.00	8,000.00	80.00%	10,000.00	100.00%	
RENTAL EXPENSE		RENTAL EXPENSE TOTAL	22,500.00	9,000.00	10,000.00	8,000.00	80.00%	10,000.00	100.00%	
OTHER CAPITAL OUTLAY	01-014-5401	OFFICE EQUIPMENT	7,000.00	-	27,500.00	6,000.00	21.82%	20,000.00	72.73%	Park Cameras/Normal office
OTHER CAPITAL OUTLAY	01-014-5402	MOTORIZED EQUIPMENT (SMALL)	5,000.00	17,057.56	14,000.00	10,000.00	71.43%	20,000.00	142.86%	Sickle Bar, Stump Grinder, UTV Bucket
OTHER CAPITAL OUTLAY	01-014-5403	MOTORIZED EQUIPMENT (LARGE)	30,000.00	37,190.80	130,000.00	114,000.00	87.69%	95,000.00	73.08%	Flatbed Truck, UTV Replacement
OTHER CAPITAL OUTLAY	01-014-5419	OTHER IMPROVEMENTS/PARK SIGNS	4,000.00	-	64,000.00	26,000.00	40.63%	25,000.00	39.06%	Replace more tables and signs
OTHER CAPITAL OUTLAY		OTHER CAPITAL OUTLAY TOTAL	46,000.00	54,248.36	235,500.00	156,000.00	66.24%	160,000.00	67.94%	
CAPITAL IMPROVEMENTS	01-014-5502	BUILDING/RESTROOM	25,000.00	-	5,000.00	-	0.00%	500,000.00	10000.00%	RV Park bathrooms improvements \$500K (250K Federal and 50k NRD repurposed grant funds in revenues
CAPITAL IMPROVEMENTS	01-014-5504	PAVING	20,000.00	-	20,000.00	1,000.00	5.00%	45,000.00	225.00%	Southern Hills Sidewalk & Parking - & other small areas
CAPITAL IMPROVEMENTS	01-014-5519	PLAYGROUND EQUIPMENT	7,500.00	3,846.50	7,500.00	9,000.00	120.00%	80,000.00	1066.67%	Lions Park resurfacing
CAPITAL IMPROVEMENTS	01-014-5520	CAPITAL CONSTRUCTION PROJECT / RESERVE	2,700,000.00	3,805.12	-	-	0.00%	240,000.00	190000.00%	NRD State Grant match for 90k Rhodes Park Creek, 50k trail expansion = \$140,000 - Total project costs \$240,000
CAPITAL IMPROVEMENTS	01-014-5521	OTHER IMPROVEMENTS	-	2,033,480.35	-	-	0.00%	-	0.00%	
CAPITAL IMPROVEMENTS	01-014-5523	CAPITAL CONST PROJECTS/RESERVE	-	-	-	-	0.00%	-	0.00%	
CAPITAL IMPROVEMENTS	01-014-5531	RESURFACE TENNIS COURTS	-	-	-	-	0.00%	-	0.00%	
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	2,752,500.00	2,041,131.97	32,500.00	10,000.00	30.77%	865,000.00	2661.54%	
		PARK TOTAL	3,669,730.00	2,981,868.62	1,254,832.30	1,019,270.00	81.23%	2,151,703.00	171.47%	