

REVISION 1- Supplemental Item E.2.

Draft

300- COMMUNITY SERVICES FUND

Department	Description	FY 2026 Projection	FY 2025 -Revised Budget	FY 2025 YTD Actual	FY 2024 Actual	FY 2023 Actual
Golf	Revenues	(6,046,550)	(5,930,883)	(4,717,440)	(5,137,835)	(6,412,332)
	Salaries	2,715,800	2,137,382	1,474,219	2,241,513	2,009,279
	Benefits	896,300	758,718	512,747	704,362	576,010
	Services & Supplies	3,123,420	2,659,625	1,653,931	2,583,024	2,359,994
	Depreciation	889,000	-	-	889,740	829,746
	Total Golf Operations	1,577,970	(375,158)	(1,076,543)	1,280,805	(637,304)
	Central Services Cost (CSC)	288,000	580,131	193,571	404,089	303,550
Total Golf Operations after CSC	1,865,970	204,973	(882,973)	1,684,894	(333,754)	
Facilities	Revenues	(1,858,000)	(2,098,000)	(1,024,711)	(1,360,131)	(1,810,997)
	Salaries	456,300	521,524	408,411	533,794	500,042
	Benefits	312,000	294,005	189,625	246,706	220,181
	Services & Supplies	522,200	763,743	479,936	823,001	807,711
	Depreciation	133,000	-	-	133,151	132,481
	Total Facilities Operations	(434,500)	(518,728)	53,261	376,522	(150,583)
	Central Services Cost (CSC)	85,000	147,012	49,888	108,956	97,041
Total Facilities Operations	(349,500)	(371,716)	103,149	485,478	(53,542)	
Ski	Revenues	(13,766,200)	(14,104,350)	(10,979,708)	(12,963,456)	(13,914,875)
	Salaries	4,259,900	4,293,321	2,608,428	4,384,151	3,969,842
	Benefits	1,248,900	1,430,679	665,244	1,156,593	1,085,469
	Services & Supplies	4,508,100	4,437,887	2,883,202	4,081,115	4,347,985
	Depreciation	1,235,000	-	-	1,237,414	1,360,763
	Total Ski Operations	(2,514,300)	(3,942,463)	(4,822,834)	(2,104,183)	(3,150,816)
	Central Services Cost (CSC)	460,000	1,006,468	221,782	622,444	559,388
Total Ski Operations after CSC	(2,054,300)	(2,935,995)	(4,601,052)	(1,481,738)	(2,591,428)	
Recreation	Revenues	(2,010,047)	(3,142,150)	(2,051,329)	(2,140,203)	(3,769,952)
	Salaries	2,084,500	1,697,273	1,122,765	1,936,749	1,694,018
	Benefits	610,100	563,427	323,818	522,679	415,162
	Services & Supplies	1,290,690	1,274,110	770,167	1,300,340	2,041,237
	Depreciation	620,000	-	-	620,368	355,974
	Total Recreation Operations	2,595,243	392,660	165,422	2,239,933	736,440
	Central Services Cost (CSC)	124,000	312,361	86,949	225,389	183,658
Total Recreation Operations after CSC	2,719,243	705,021	252,371	2,465,322	920,098	
Parks	Revenues	(245,113)	-	(18,850)	-	(251,589)
	Salaries	550,400	-	-	-	469,470
	Benefits	199,500	-	-	-	113,654
	Services & Supplies	1,033,536	-	-	(4,587)	290,254
	Depreciation	225,000	-	-	-	288,960
	Total Parks Operations	1,763,323	-	(18,850)	(4,587)	910,749
	Central Services Cost (CSC)	-	-	-	-	60,432
Total Parks Operations after CSC	1,763,323	-	(18,850)	(4,587)	971,181	
Community Services Fund Net (Income) Loss		3,944,736	(2,397,717)	(5,147,355)	3,149,369	(1,087,444)

COMMUNITY SERVICES- 320 GOLF

Draft

Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actuals	FY 2024 Actuals	FY 2023 Actuals
Revenues						
4200	Passes	(971,100)	(729,199)	(805,254)	(478,185)	(985,437)
4205	Admissions & Fees	(1,071,800)	(1,060,201)	(748,520)	(1,114,661)	(819,628)
4206	Admissions & Fees - Guest	(510,100)	(504,665)	(420,935)	(482,145)	(372,408)
4207	Admissions & Fees - Non-Res	(1,732,700)	(1,578,075)	(1,272,172)	(1,616,359)	(1,121,821)
4240	Parcel Owner Allowances	123,450	238,290	98,083	143,324	148,069
4270	Charitable Allowances	2,600	2,300	1,140	1,610	7,526
4280	Employee Allowances	55,400	21,950	47,355	137,891	16,340
4285	Promotional Discounts	300	2,600	-	132	720
4295	Punch Cards Utilized	-	-	-	10,638	-
4405	Merchandise Sales	(852,700)	(812,700)	(564,116)	(667,112)	(666,751)
4410	Personal Services	(52,900)	(90,800)	(19,040)	(54,357)	(59,545)
4417	Service & User Fees	(107,000)	(99,000)	(86,516)	(97,824)	(74,475)
4420	Food Sales	(545,000)	(559,300)	(326,670)	(464,022)	(418,483)
4424	Beer Sales	(225,000)	(167,500)	(146,137)	(181,169)	(137,059)
4428	Wine Sales	(46,000)	(57,000)	(24,837)	(44,931)	(47,516)
4432	Liquor Sales	(69,000)	(154,000)	(157,766)	(177,239)	(132,480)
4490	Facility Fees	-	(339,200)	(278,124)	-	(1,664,152)
4503	Operating Contributions	-	-	(47)	(29)	(11,305)
4705	Non-Operating Lease Income	(45,000)	(44,383)	(13,884)	(42,136)	(42,130)
4710	Investment Earnings	-	-	-	-	12,000
4715	Other Interest Income	-	-	-	(11,262)	(12,069)
	Total Revenues	(6,046,550)	(5,930,883)	(4,717,440)	(5,137,835)	(6,380,602)
Salaries						
5010	Salary	1,119,500	2,047,821	557,080	903,121	1,533,438
5012	Hourly	1,596,300	-	844,355	1,241,216	333,886
5013	Other Earnings	-	-	9,206	9,875	2,861
5014	Overtime	-	-	6,853	9,837	1,901
5020	Other Earnings	-	89,561	52,810	69,866	78,138
5025	Vacation Earned	-	-	-	-	59,054
5028	Wages applied to CIP Project	-	-	-	-	-
5030	Leave	-	-	3,915	7,597	-
5999	Salary Savings	-	-	-	-	-
	Total Salaries	2,715,800	2,137,382	1,474,219	2,241,513	2,009,279
Benefits						
5050	Taxes	196,400	167,162	122,251	181,630	154,107
5100	Retirement Fringe Ben	184,000	176,962	105,601	158,939	149,644
5200	Medical Fringe Ben	251,100	205,489	123,632	198,143	170,691
5250	Dental Fringe Ben	15,200	14,989	9,172	14,718	13,158
5300	Vision Fringe Ben	1,500	1,453	947	1,518	1,429
5400	Life Ins Fringe Ben	2,000	1,835	2,886	5,253	3,048
5500	Disability Fringe Ben	5,400	4,912	320	499	2,285
5600	Unemployment Fringe Ben	38,700	32,779	24,424	31,091	30,860
5700	Work Comp Fringe Ben	202,000	153,137	123,515	112,570	50,786
	Total Benefits	896,300	758,718	512,747	704,362	576,010

COMMUNITY SERVICES- 320 GOLF

Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actuals	FY 2024 Actuals	FY 2023 Actuals
Services & Supplies						
6020	Audit	-	-	-	6,620	4,900
6030	Professional Consultants	6,400	6,200	-	6,297	1,940
7010	Advertising - Paid	50,000	13,200	12,997	(390)	5,461
7020	Advertising - Trade	1,500	-	1,460	-	-
7200	Banking Fees & Processing	157,600	113,800	100,968	146,843	62,651
7300	Computer & IT Small Equip	-	320	(240)	717	1,281
7310	Computer License & Fees	2,600	8,300	162	5,475	11,074
7330	Contractual Services	63,050	24,363	36,594	22,650	14,107
7335	Discounts Earned	-	-	(2)	510	(4,112)
7340	Dues & Subscriptions	12,120	2,725	6,953	8,499	5,018
7350	Employee Recruit & Retain	-	12,530	382	2,218	3,499
7405	Office Supplies	650	1,625	281	2,318	2,733
7415	Operating	286,250	164,573	81,196	268,590	219,576
7420	Fuel	54,300	40,500	22,888	34,100	49,863
7425	Chemical	64,300	66,625	18,260	64,631	58,750
7430	Uniforms	19,950	8,613	3,220	18,533	12,496
7433	Safety	-	600	-	200	297
7435	Small Equipment	37,900	6,125	398	21,153	6,445
7450	Permits & Fees	9,700	7,200	8,569	12,437	5,164
7455	Over & (Short)	-	-	882	(20)	19,790
7460	Postage	-	-	-	52	19
7480	Rental & Lease	10,900	4,400	4,771	31,721	14,754
7510	R& M General	136,950	53,600	15,601	66,954	(21,829)
7515	R&M Preventative	-	-	530	1,375	4,371
7520	R&M Corrective	-	-	-	441	-
7525	Snow Removal	5,800	6,800	1,571	3,759	29,816
7530	Janitorial	38,400	16,916	15,859	10,848	10,537
7540	Fleet Maintenance Services	530,000	506,277	237,517	521,137	431,183
7545	Engineering Services	20,000	6,900	10,113	9,496	1,292
7550	Bldgs Maintenance Services	256,800	144,474	77,416	125,955	96,906
7605	Security	4,600	12,200	4,517	11,774	6,274
7680	Training & Education	10,100	1,138	834	1,970	315
7685	Travel & Conferences	10,200	2,213	898	2,299	6,469
7710	General Liability	281,300	259,688	255,689	351,067	108,346
7810	Electricity	20,550	37,700	16,729	34,335	27,108
7815	Heating	20,200	43,500	10,788	36,874	30,225
7820	Water & Sewer	295,400	272,000	289,917	269,822	227,262
7825	Trash	33,300	37,800	18,149	33,363	27,469
7830	Internet	4,200	7,100	3,464	5,957	5,412
7835	Cable TV	4,800	4,400	3,074	3,793	3,628
7840	Telephone	15,300	32,200	10,539	27,893	23,735
7920	Food	133,200	195,750	75,912	185,121	200,707
7922	Food Waste & Employee Meals	-	11,000	-	705	30,251
7924	Beer	14,300	46,176	12,846	11,036	32,432
7928	Wine	2,400	24,400	(13,439)	(34,249)	34,475
7932	Liquor	42,900	35,940	20,347	294	76,310
7940	Merchandise for resale	449,900	403,205	282,635	241,708	462,612
7945	Freight on Inventory Purchases	15,600	16,550	2,690	6,142	8,984
8005	Depreciation	889,000	-	-	889,740	829,746
Total Services & Supplies		4,012,420	2,659,625	1,653,931	2,583,024	2,359,994
Total Golf Operations		1,577,970	(375,158)	(1,076,543)	1,280,805	(637,304)
7980	Central Services Cost (CSC)	288,000	580,131	193,571	404,089	303,550
Total Golf Operations after CSC		1,865,970	204,973	(882,973)	1,684,894	(333,754)

COMMUNITY SERVICES- 330 FACILITIES

Draft

Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actuals	FY 2024 Actuals	FY 2023 Actuals
Revenue						
4215	Rental Income	(720,000)	(869,906)	(343,249)	(621,606)	(643,238)
4240	Parcel Owner Allowances	29,900	37,118	20,541	38,202	32,622
4250	Inter-District Program Allow	18,300	144,133	4,264	80,257	76,396
4270	Charitable Allowances	15,500	31,373	15,695	16,900	13,816
4280	Employee Allowances	-	-	-	2,580	-
4285	Promotional Discounts	127,300	137,557	71,152	179,146	134,501
4417	Service & User Fees	(29,000)	(30,595)	(19,715)	(30,087)	(37,377)
4420	Food Sales	(1,000,000)	(1,080,940)	(546,108)	(766,276)	(866,718)
4424	Beer Sales	(60,000)	(88,357)	(38,304)	(49,476)	(76,115)
4428	Wine Sales	(121,000)	(190,891)	(92,920)	(116,319)	(140,373)
4432	Liquor Sales	(119,000)	(187,492)	(92,017)	(93,403)	(117,785)
4440	Insurance Proceeds - Operating	-	-	(4,050)	-	-
4490	Facility Fees	-	-	-	-	(187,584)
4710	Investment Earnings	-	-	-	(48)	857
Total Revenues		(1,858,000)	(2,098,000)	(1,024,711)	(1,360,131)	(1,810,997)
Salaries						
5010	Salary	456,300	518,011	238,465	372,917	406,859
5012	Hourly	-	-	150,126	141,086	69,944
5013	Other Earnings	-	-	2,047	3,191	1,689
5014	Overtime	-	-	7,398	1,044	668
5020	Other Earnings	-	3,513	10,259	6,296	5,268
5025	Vacation Earned	-	-	-	-	12,462
5030	Leave	-	-	115	9,260	3,152
5999	Salary Savings	-	-	-	-	-
Total Salaries		456,300	521,524	408,411	533,794	500,042
Benefits						
5050	Taxes	33,200	52,844	23,403	33,115	32,597
5100	Retirement Fringe Ben	78,800	71,483	47,467	65,919	62,757
5200	Medical Fringe Ben	144,000	97,141	64,448	96,207	86,242
5250	Dental Fringe Ben	10,100	7,245	4,819	7,352	6,784
5300	Vision Fringe Ben	1,100	728	505	766	742
5400	Life Ins Fringe Ben	800	889	1,414	2,761	1,379
5500	Disability Fringe Ben	2,300	2,045	171	248	1,274
5600	Unemployment Fringe Ben	6,500	10,375	7,720	8,436	11,252
5700	Work Comp Fringe Ben	35,200	51,255	39,676	31,904	17,154
Total Benefits		312,000	294,005	189,625	246,706	220,181

COMMUNITY SERVICES- 330 FACILITIES

Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actuals	FY 2024 Actuals	FY 2023 Actuals
	Services & Supplies					
6020	Audit	-	-	-	1,324	980
6030	Professional Consultants	-	-	-	4,427	-
7010	Advertising - Paid	22,000	16,946	3,798	28,736	27,935
7160	Customer Service Discounts	-	-	-	-	435
7200	Banking Fees & Processing	42,000	35,380	20,961	37,524	65,829
7300	Computer & IT Small Equip	-	-	-	-	210
7310	Computer License & Fees	6,600	7,665	3,510	3,924	12,356
7330	Contractual Services	200	2,000	388	528	917
7340	Dues & Subscriptions	-	-	149	58	-
7350	Employee Recruit & Retain	-	1,000	13	377	624
7405	Office Supplies	-	-	-	373	593
7415	Operating	41,400	36,250	33,957	38,854	52,583
7420	Fuel	500	300	314	555	558
7430	Uniforms	800	3,350	527	1,304	137
7435	Small Equipment	-	2,750	-	380	4,666
7450	Permits & Fees	3,200	3,170	2,950	5,166	1,826
7455	Over & (Short)	-	-	-	-	1,459
7460	Postage	-	-	-	-	-
7510	R&M General	9,200	38,400	22,847	64,760	35,685
7515	R&M Preventative	100	-	81	167	71
7520	R&M Corrective	-	-	-	-	-
7525	Snow Removal	15,700	8,920	3,769	11,279	33,615
7530	Janitorial	28,000	48,647	21,443	28,898	33,404
7540	Fleet Maintenance Services	-	3,474	1,943	3,771	1,244
7545	Engineering Services	20,000	3,300	-	-	-
7550	BldgsMaintenance Services	-	121,113	60,938	117,408	81,606
7605	Security	3,600	6,100	1,828	5,850	3,087
7680	Training & Education	-	495	-	45	80
7685	Travel & Conferences	900	8,840	95	4,101	2,548
7710	General Liability	7,200	6,643	6,541	30,525	13,812
7810	Electricity	23,900	26,500	16,256	29,387	22,621
7815	Heating	12,300	19,300	5,030	17,505	12,044
7820	Water & Sewer	8,800	9,500	7,072	8,773	8,964
7825	Trash	16,500	19,900	11,669	18,737	16,252
7840	Telephone	3,300	4,600	1,547	4,003	4,094
7920	Food	190,000	216,250	186,020	277,274	271,095
7922	Food Waste & Employee Meals	-	16,340	-	656	24,379
7924	Beer	12,000	15,550	9,975	12,831	9,592
7928	Wine	33,000	53,410	37,258	45,295	47,329
7932	Liquor	21,000	27,650	19,057	18,208	15,080
8005	Depreciation	133,000	-	-	133,151	132,481
	Total Services & Supplies	655,200	763,743	479,936	956,153	940,192
	Total Facilities Operation	(434,500)	(518,728)	53,261	376,522	(150,583)
7980	Central Services Cost CSC	85,000	147,012	49,888	108,956	97,041
	Total Facilities Operation after CSC	(349,500)	(371,716)	103,149	485,478	(53,542)

COMMUNITY SERVICES- 340 DIAMOND PEAK SKI

Draft

Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actuals	FY 2024 Actuals	FY 2023 Actuals
Revenues						
4200	Passes	(1,361,830)	(1,480,200)	(2,854,638)	(2,628,683)	(2,363,204)
4202	Passes - Non Resident	(1,598,670)	(1,480,300)	-	-	-
4205	Admissions & Fees	(570,000)	(629,200)	(384,696)	(710,389)	(810,363)
4207	Admissions & Fees - Non-Res	(4,450,000)	(4,915,700)	(3,589,337)	(4,768,007)	(5,493,719)
4215	Rental Income	(5,500)	(5,500)	-	(20,920)	(1,000)
4220	Concessions	(47,300)	(47,300)	(32,375)	(57,545)	(70,616)
4240	Parcel Owner Allowances	-	-	-	109,130	134,780
4250	Inter-District Program Allow	-	-	-	16,200	17,313
4270	Charitable Allowances	18,000	-	17,450	14,609	10,637
4280	Employee Allowances	-	62,300	26	169,423	120,399
4285	Promotional Discounts	-	-	799	567,461	695,618
4295	Punch Cards Utilized	-	-	-	49,569	-
4300	Interfund Services Operations	-	-	-	(19,986)	-
4405	Merchandise Sales	(3,500)	(3,500)	(2,971)	(4,320)	(3,633)
4410	Personal Services	(2,207,000)	(1,700,000)	(1,666,366)	(1,760,996)	(1,765,777)
4415	Repairs for Customers	(11,100)	(11,250)	(7,660)	(10,684)	(10,271)
4417	Service & User Fees	(1,302,000)	(1,666,400)	(941,529)	(1,463,859)	(1,470,016)
4420	Food Sales	(1,400,400)	(1,400,400)	(860,830)	(1,215,749)	(1,197,707)
4424	Beer Sales	(313,000)	(313,000)	(228,598)	(351,781)	(362,834)
4428	Wine Sales	(49,700)	(49,700)	(16,991)	(34,662)	(33,166)
4432	Liquor Sales	(178,000)	(178,000)	(152,128)	(204,375)	(228,715)
4490	Facility Fees	-	-	-	-	(844,813)
4503	Operating Contributions	-	-	(370)	(1,212)	(3,415)
4705	Non-Operating Lease Income	(91,400)	(91,400)	(30,847)	(165,886)	(89,734)
4710	Investment Earnings	(194,800)	(194,800)	(228,647)	(459,613)	(111,078)
4715	Other Interest Income	-	-	-	(29,965)	(31,300)
4730	Sales of Capital Assets	-	-	-	18,784	-
4737	Insurance Proceeds - Capital	-	-	-	-	(2,260)
Total Revenues		(13,766,200)	(14,104,350)	(10,979,708)	(12,963,456)	(13,914,875)
Salaries						
5010	Salary	1,346,200	4,258,463	757,375	1,242,027	1,764,562
5012	Hourly	2,913,700	-	1,770,211	3,001,433	2,140,338
5013	Other Earnings	-	-	15,823	31,633	8,845
5014	Overtime	-	-	23,414	31,378	17,737
5020	Other Earnings	-	34,858	30,197	27,736	20,918
5025	Vacation Earned	-	-	-	-	11,231
5030	Leave	-	-	11,407	49,944	6,211
Total Salaries		4,259,900	4,293,321	2,608,427	4,384,151	3,969,842
Benefits						
5050	Taxes	320,300	333,698	163,220	330,919	293,456
5100	Retirement Fringe Ben	243,000	271,714	119,961	210,860	195,234
5200	Medical Fringe Ben	312,000	354,970	164,058	276,324	235,342
5250	Dental Fringe Ben	21,500	26,086	1,426	27,745	18,015
5300	Vision Fringe Ben	2,200	2,525	(9,686)	10,526	2,000
5400	Life Ins Fringe Ben	2,500	2,991	(4,658)	13,430	3,450
5500	Disability Fringe Ben	6,300	8,374	(3,754)	4,625	3,295
5600	Unemployment Fringe Ben	63,200	65,454	26,617	62,953	58,814
5700	Work Comp Fringe Ben	277,900	364,867	208,061	219,211	275,862
Total Benefits		1,248,900	1,430,679	665,244	1,156,593	1,085,469

COMMUNITY SERVICES- 340 DIAMOND PEAK SKI

Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actuals	FY 2024 Actuals	FY 2023 Actuals
	Services & Supplies					
6010	Legal		12,000	-	28,900	6,417
6020	Audit	-	-	-	13,240	9,800
6030	Professional Consultants	-	-	-	4,427	-
7010	Advertising - Paid	343,000	208,000	98,399	196,246	184,180
7020	Advertising - Trade	60,000	50,000	5,530	11,690	25,880
7200	Banking Fees & Processing	326,300	336,500	13,971	330,987	336,523
7210	Community Relations	37,000	32,000	11,243	30,833	27,315
7300	Computer & IT Small Equip	10,400	34,500	8,289	4,831	8,757
7310	Computer License & Fees	86,700	167,905	22,937	125,001	160,449
7330	Contractual Services	19,100	19,230	25,457	8,119	6,494
7340	Dues & Subscriptions	14,500	14,685	9,671	7,523	11,041
7350	Employee Recruit & Retain		35,300	17,435	33,111	4,802
7405	Office Supplies	-	-	104	307	2,133
7415	Operating	419,000	416,233	257,169	251,751	710,906
7420	Fuel	140,000	145,000	61,696	134,676	216,243
7425	Chemical	75,000	6,750	-	1,812	1,614
7430	Uniforms	45,800	45,500	41,604	20,324	37,607
7433	Safety	48,000	4,800	5,656	7,266	6,169
7435	Small Equipment	58,000	32,050	29,288	183,144	32,645
7440	Tools	-	-	-	3,401	-
7450	Permits & Fees	51,800	65,850	32,060	10,992	105,031
7455	Over & (Short)	-	-	1,533	(3,052)	145
7460	Postage	2,000	8,000	19	128	3,373
7480	Rental & Lease	63,000	51,200	35,019	51,610	70,151
7490	Repair Parts	-	-	-	3,495	3,013
7510	R& M General	493,800	407,680	235,258	157,355	119,951
7515	R&M Preventative	4,500	4,500	3,908	7,115	3,067
7520	R&M Corrective	-	-	-	2,679	-
7525	Snow Removal	42,000	37,400	13,816	38,400	74,946
7530	Janitorial	36,000	48,000	21,064	38,254	49,485
7540	Fleet Maintenance Services	390,000	360,546	296,342	569,649	477,672
7545	Engineering Services	12,000	9,700	15,729	8,673	2,663
7550	BLDGS Maintenance Services	172,700	97,902	72,039	94,639	84,567
7605	Security	4,400	8,500	2,380	7,926	4,234
7680	Training & Education	7,000	7,070	2,111	2,695	2,482
7685	Travel & Conferences	23,200	27,700	4,378	18,852	15,715
7710	General Liability	388,200	388,186	386,309	301,311	273,785
7810	Electricity	646,200	494,200	587,748	612,379	498,344
7815	Heating	50,700	51,700	18,006	75,380	76,561
7820	Water & Sewer	166,300	160,600	156,648	170,147	145,385
7825	Trash	20,000	30,700	18,783	28,308	28,226
7830	Internet	6,300	7,200	3,342	6,003	5,883
7835	Cable TV	4,500	8,400	401	6,796	4,955
7840	Telephone	17,000	28,100	13,722	24,146	31,090
7920	Food	92,300	413,000	258,249	316,876	357,143
7922	Food Waste & Employee Meals	2,000	22,500	-	-	27,667
7924	Beer	76,000	76,000	57,150	70,302	66,222
7928	Wine	12,500	19,900	6,796	13,419	(10,497)
7932	Liquor	35,900	37,900	31,945	42,832	41,663
7940	Merchandise for resale	5,000	5,000	-	6,217	(3,916)
8005	Depreciation	1,235,000	-	-	1,237,414	1,360,763
	Total Services & Supplies	5,743,100	4,437,887	2,883,202	5,318,529	5,708,748
	Total Ski Operations	(2,514,300)	(3,942,463)	(4,822,834)	(2,104,183)	(3,150,816)
7980	Central Services Cost (CSC)	460,000	1,006,468	221,782	622,444	559,388
	Total Ski Operations after CSC	(2,054,300)	(2,935,995)	(4,601,052)	(1,481,739)	(2,591,428)

COMMUNITY SERVICES- 350 RECREATION

Draft

Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actuals	FY 2024 Actuals	FY 2023 Actuals
Revenues						
4200	Passes	(73,800)	(101,530)	(5,075)	(70,582)	(72,963)
4205	Admissions & Fees	(963,105)	(974,094)	(641,524)	(889,203)	(786,746)
4207	Admissions & Fees - Non-Res	(167,360)	(199,601)	(137,070)	(181,561)	(146,727)
4208	Admissions & Fees - Empl	-	-	(80)	-	(10)
4210	Program Registration	(305,000)	(368,842)	(194,525)	(292,286)	(302,851)
4212	Program Reg - Non-Res	(34,200)	(31,637)	(41,193)	(83,577)	(109,988)
4213	Program Reg - Empl	(2,150)	-	(2,179)	(4,460)	(3,496)
4215	Rental Income	(6,200)	(5,000)	(5,835)	(5,693)	(8,118)
4216	Rental - Guest	-	-	-	-	(4,200)
4217	Rental - Non-Res	-	-	(60)	(100)	(4,480)
4218	Rental - Empl	-	-	-	(48)	-
4220	Concessions	-	-	-	-	(1,058)
4225	Sponsorships	-	(4,000)	-	(2,059)	(3,500)
4240	Parcel Owner Allowances	4,500	1,200	6,214	8,606	(11,641)
4255	Scholarship Allowances	-	-	-	-	-
4270	Charitable Allowances	-	-	-	450	-
4280	Employee Allowances	800	400	769	544	451
4285	Promotional Discounts	1,150	1,000	1,250	481	2,568
4295	Punch Cards Utilized	-	-	55,659	19,666	442,300
4405	Merchandise Sales	(53,000)	(45,905)	(35,995)	(57,819)	(52,716)
4410	Personal Services	(141,857)	(135,191)	(115,328)	(179,119)	(171,859)
4411	Personal Services Contract	-	-	-	-	-
4417	Service & User Fees	(43,625)	(64,000)	(40,946)	(57,871)	(61,977)
4420	Food Sales	(9,200)	(9,000)	(5,245)	(9,206)	(9,833)
4424	Beer Sales	-	-	-	-	-
4428	Wine Sales	-	-	-	-	-
4432	Liquor Sales	-	-	-	-	-
4490	Facility Fees	-	(893,950)	(732,987)	(2,338)	(1,141,182)
4503	Operating Contributions	-	-	-	(3,500)	-
4515	Operating Grants - County	(17,000)	(67,000)	(8,500)	(17,000)	(117,000)
4710	Investment Earnings	(200,000)	(245,000)	(148,678)	(304,674)	(55,909)
4725	Capital Grants	-	-	-	-	(1,139,421)
4730	Sales of Capital Assets	-	-	-	-	(9,595)
4737	Insurance Proceeds - Capital	-	-	-	(8,857)	-
Total Revenues		(2,010,047)	(3,142,150)	(2,051,329)	(2,140,203)	(3,769,952)
5010	Salary	733,700	1,507,481	342,373	657,466	940,572
5012	Hourly	1,084,300	-	634,244	1,039,896	447,917
5013	Other Earnings	-	-	8,885	12,322	3,306
5014	Overtime	-	-	6,220	15,163	6,638
5020	Other Earnings	266,500	189,792	131,043	195,852	265,778
5025	Vacation Earned	-	-	-	-	29,806
5030	Leave	-	-	-	16,050	-
Total Salaries		2,084,500	1,697,273	1,122,765	1,936,749	1,694,018
Benefits						
5050	Taxes	152,200	131,825	87,480	151,374	131,231
5100	Retirement Fringe Ben	119,600	135,536	76,892	136,516	115,919
5200	Medical Fringe Ben	133,300	127,404	50,158	109,572	92,956
5250	Dental Fringe Ben	8,800	8,792	3,467	7,624	6,915
5300	Vision Fringe Ben	900	933	411	767	830
5400	Life Ins Fringe Ben	1,200	1,531	2,160	4,184	2,218
5500	Disability Fringe Ben	3,300	3,963	266	432	1,874
5600	Unemployment Fringe Ben	29,800	26,189	17,178	24,840	25,881
5700	Work Comp Fringe Ben	161,000	127,254	85,805	87,370	37,337
Total Benefits		610,100	563,427	323,818	522,679	415,162

COMMUNITY SERVICES- 350 RECREATION

Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actuals	FY 2024 Actuals	FY 2023 Actuals
	Services & Supplies					
6010	Legal		10,000	-	-	-
6020	Audit	-	-	-	7,282	5,390
7010	Advertising - Paid	200	540	291	988	550
7200	Banking Fees & Processing	126,420	52,100	35,226	86,420	52,112
7210	Community Relations	-	-	-	-	(150)
7300	Computer & IT Small Equip		1,090	-	-	700
7310	Computer License & Fees	32,750	26,490	22,364	21,854	400
7320	Computer Supplies	-	1,360	-	-	-
7330	Contractual Services	6,000	28,910	85,802	101,568	1,056,509
7340	Dues & Subscriptions	2,200	4,320	679	2,063	635
7350	Employee Recruit & Retain		4,320	490	2,901	1,627
7405	Office Supplies	-	1,000	-	-	-
7415	Operating	136,300	183,520	62,260	128,096	127,358
7420	Fuel	13,700	9,340	6,723	13,272	17,384
7425	Chemical	15,000	12,410	11,016	18,620	8,579
7430	Uniforms	7,100	4,740	2,526	7,308	2,021
7433	Safety	-	-	-	19	-
7435	Small Equipment	5,300	2,440	-	657	-
7450	Permits & Fees	3,900	4,100	2,145	4,336	3,145
7455	Over & (Short)	-	-	(56)	(60)	575
7460	Postage	-	-	-	8	4
7470	Printing & Publishing	15,000	10,000	11,317	12,500	4,886
7480	Rental & Lease	6,000	11,276	3,260	9,006	8,458
7510	R& M General	254,900	108,000	53,536	150,028	109,143
7515	R&M Preventative	400	420	122	404	2,954
7520	R&M Corrective	-	-	-	955	284
7525	Snow Removal	8,000	4,610	2,238	7,043	15,104
7530	Janitorial	2,050	79,490	51,151	48,910	75,012
7540	Fleet Maintenance Services	23,000	20,666	18,223	23,638	12,188
7545	Engineering Services	20,000	8,600	14,296	11,787	26,061
7550	Bldgs Maintenance Services	254,900	187,613	102,931	133,764	136,717
7560	Defensible Space Costs	6,900	100,000	47,055	79,790	89,956
7605	Security	4,300	6,500	2,380	7,140	3,957
7680	Training & Education	10,580	6,675	2,028	3,302	4,582
7685	Travel & Conferences	400	60	466	1,202	190
7710	General Liability	133,800	122,812	120,921	155,026	69,740
7810	Electricity	57,000	85,200	26,165	80,915	70,048
7815	Heating	47,000	77,400	20,668	76,027	50,123
7820	Water & Sewer	31,300	36,900	25,437	39,857	27,484
7825	Trash	6,700	7,200	3,825	6,616	6,015
7830	Internet	5,300	5,300	2,093	4,220	4,472
7835	Cable TV	5,300	5,800	2,984	5,462	4,326
7840	Telephone	12,600	13,500	11,360	13,866	11,851
7920	Food	5,000	5,000	802	7,533	4,908
7940	Merchandise for resale	23,000	20,108	15,017	25,797	25,940
7945	Freight on Inventory Purchases	-	-	50	219	-
7950	Personal Services Contracts	8,390	4,300	2,378	-	-
8005	Depreciation	620,000	-	-	620,368	355,974
	Total Services & Supplies	1,910,690	1,274,110	770,167	1,920,709	2,397,211
	Total Recreation Operations	2,595,243	392,660	165,422	2,239,933	736,440
7980	Central Services Cost (CSC)	124,000	312,361	86,949	225,389	183,658
	Total Recreation Operations after CSC	2,719,243	705,021	252,371	2,465,322	920,098

COMMUNITY SERVICES- 370 PARKS

Draft

Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actuals	FY 2024 Actuals	FY 2023 Actuals
Revenues						
4215	Rental Income	(64,235)		-	-	(25,330)
4217	Rental - Non-Res	-		-	-	(300)
4240	Parcel Owner Allowances	(145,903)		-	-	480
4300	Interfund Services Operations	(12,100)		-	-	(128,812)
4490	Facility Fees			-	-	(73,369)
4530	Intergovernmental	(22,875)		-	-	(25,275)
4710	Investment Earnings	-	-	(18,850)	-	1,016
	Total Revenues	(245,113)	-	(18,850)	-	(251,589)
Salaries						
5010	Salary	224,800	-	-	-	313,577
5012	Hourly	325,600	-	-	-	143,228
5013	Other Earnings	-	-	-	-	411
5014	Overtime	-	-	-	-	(7,243)
5020	Other Earnings	-	-	-	-	15,423
	Total Salaries	550,400	-	-	-	465,396
Benefits						
5025	Vacation Earned	-	-	-	-	4,074
5050	Taxes	41,200	-	-	-	36,606
5100	Retirement Fringe Ben	38,900	-	-	-	30,150
5200	Medical Fringe Ben	60,000	-	-	-	26,908
5250	Dental Fringe Ben	5,500	-	-	-	1,922
5300	Vision Fringe Ben	600	-	-	-	224
5400	Life Ins Fringe Ben	400	-	-	-	637
5500	Disability Fringe Ben	1,100	-	-	-	471
5600	Unemployment Fringe Ben	8,100	-	-	-	7,231
5700	Work Comp Fringe Ben	43,700	-	-	-	9,506
	Total Benefits	199,500	-	-	-	117,728
Services & Supplies						
6020	Audit	-	-	-	-	980
7310	Computer License & Fees		-	-	-	1,343
7330	Contractual Services	16,781	-	-	-	8,223
7340	Dues & Subscriptions	400	-	-	-	185
7350	Employee Recruit & Retain		-	-	(169)	257
7415	Operating	-	-	-	(1,783)	42,700
7420	Fuel	19,400	-	-	-	23,196
7430	Uniforms		-	-	-	5,177
7435	Small Equipment	1,719	-	-	-	425
7450	Permits & Fees	100	-	-	-	118
7480	Rental & Lease	11,172	-	-	(2,442)	4,024
7510	R& M General	739,648	-	-	-	10,166
7515	R&M Preventative	-	-	-	-	2,913
7525	Snow Removal	7,966	-	-	-	3,800
7540	Fleet Maintenance Services	77,000	-	-	-	35,319
7545	Engineering Services	20,000	-	-	-	-

COMMUNITY SERVICES- 370 PARKS

Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actuals	FY 2024 Actuals	FY 2023 Actuals
7550	Bldgs Maintenance Services	-	-	-	-	20,059
7605	Security	6,500	-	-	-	4,009
7680	Training & Education	2,550	-	-	-	745
7685	Travel & Conferences	5,500	-	-	-	4,660
7710	General Liability	31,900	-	-	-	15,624
7810	Electricity		-	-	-	12,631
7820	Water & Sewer	69,500	-	-	-	47,880
7825	Trash	20,800	-	-	-	28,157
7840	Telephone	2,600	-	-	(128)	13,397
8005	Depreciation	225,000	-	-	-	288,960
	Total Services & Supplies	1,258,536	-	-	(4,587)	579,214
	Total Parks Operations	1,763,323	-	(18,850)	(4,587)	910,749
7980	Central Services Allocation Cost		-	-	-	60,432
	Total Parks Operations after CSC	1,763,323	-	(18,850)	(4,587)	971,181

390-BEACH FUND

Draft

Description	FY 2026 Projection	FY 2025 -Revised Budget	FY 2025 YTD Actual	FY 2024 Actual	FY 2023 Actual
Revenues	(4,002,100)	(3,826,700)	(2,976,145)	(5,269,733)	(3,536,365)
Total Revenues	(4,002,100)	(3,826,700)	(2,976,145)	(5,269,733)	(3,536,365)
Expenditures					
Salaries	1,483,900	972,710	926,449	1,325,730	944,066
Benefits	371,700	282,290	223,311	296,097	192,890
Services & Supplies	1,020,680	905,106	536,630	976,172	552,130
Depreciation	480,000	-	-	481,369	301,959
Total Expenditures	3,356,280	2,160,106	1,686,390	3,079,368	1,991,045
Total Beach Operations	(645,820)	(1,666,594)	(1,289,754)	(2,190,365)	(1,545,320)
Central Services Cost	95,000	224,424	74,972	176,403	127,085
Total Beach Operations after CSC	(550,820)	(1,442,170)	(1,214,782)	(2,013,962)	(1,418,235)
Beach Net (Income)Loss	(550,820)	(1,442,170)	(1,214,782)	(2,013,962)	(1,418,235)

390- BEACH FUND

Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actuals	FY 2024 Actuals	FY 2023 Actuals	
Revenues							
4205	Admissions & Fees	(144,150)	(191,730)	(64,600)	(142,943)	(99,106)	
4206	Admissions & Fees - Guest	(947,550)	(1,106,540)	(730,080)	(929,044)	(898,804)	
4210	Program Registration	(100,450)	(109,340)	(120,844)	(120,503)	(77,345)	
4211	Program Reg - Guest	(20,000)	-	(20,117)	(21,941)	(5,913)	
4212	Program Reg - Non-Res	-	-	-	-	(4,474)	
4213	Program Reg - Empl	-	-	-	-	(1,080)	
4215	Rental Income	(251,000)	(272,620)	(14,255)	(192,674)	(186,241)	(189,457)
4220	Concessions	(39,000)	(80,190)	(57,000)	(30,500)	(46,500)	(38,500)
4240	Parcel Owner Allowances	900	880	1,163	1,517	98	807
4280	Employee Allowances	7,650	7,590	463	4,892	65	2,479
4295	Punch Cards Utilized	516,000	623,250	378,264	246,630	786,403	516,517
4410	Personal Services	-	-	-	-	-	-
4420	Food Sales	(363,000)	(273,000)	(288,540)	(281,798)	(30,246)	
4490	Facility Fees	(2,561,500)	(2,328,600)	(1,914,363)	(3,539,409)	(2,909,434)	
4710	Investment Earnings	(100,000)	(96,400)	(146,236)	(263,962)	(63,788)	
Total Revenues		(4,002,100)	(3,826,700)	(2,976,145)	(5,269,733)	(3,536,365)	
Salaries							
5010	Salary	360,600	969,235	177,259	282,900	644,934	
5012	Hourly	1,123,300	-	713,335	987,684	238,650	
5013	Other Earnings	-	-	4,688	5,624	442	
5014	Overtime	-	-	5,309	14,745	2,391	
5020	Other Earnings	-	3,475	25,859	30,112	47,485	
5025	Vacation Earned	-	-	-	-	10,164	
5030	Leave	-	-	-	4,665	-	
Total Salaries		1,483,900	972,710	926,449	1,325,730	944,066	
Benefits							
5050	Taxes	112,000	75,063	69,296	100,654	70,697	
5100	Retirement Fringe Ben	63,600	59,221	36,829	62,233	45,646	
5200	Medical Fringe Ben	48,700	53,389	29,729	48,380	36,471	
5250	Dental Fringe Ben	3,500	3,579	1,892	3,340	2,588	
5300	Vision Fringe Ben	300	389	214	193	305	
5400	Life Ins Fringe Ben	700	654	1,027	1,717	674	
5500	Disability Fringe Ben	1,700	1,703	124	195	861	
5600	Unemployment Fringe Ben	21,600	14,827	13,755	17,494	14,002	
5700	Work Comp Fringe Ben	119,600	73,465	70,444	61,890	21,646	
Total Benefits		371,700	282,290	223,311	296,097	192,890	

390- BEACH FUND

Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actuals	FY 2024 Actuals	FY 2023 Actuals
	Services & Supplies					
6010	Legal	-	12,000	-	20,431	-
6020	Audit	-	-	-	6,620	4,900
6030	Professional Consultants	-	-	-	4,427	-
7200	Banking Fees & Processing	25,000	3,800	19,844	20,139	3,742
7300	Computer & IT Small Equip	200	200	-	14	-
7310	Computer License & Fees	4,000	4,065	1,390	2,812	1,749
7330	Contractual Services	26,380	9,547	19,872	20,879	10,510
7340	Dues & Subscriptions	400	400	40	375	195
7350	Employee Recruit & Retain	-	4,750	65	1,621	1,874
7415	Operating	132,450	126,429	48,952	138,933	140,440
7420	Fuel	9,500	23,300	9,204	15,534	22,282
7425	Chemical	25,000	42,680	21,605	27,148	9,107
7428	Lab	-	-	-	-	752
7430	Uniforms	9,500	15,475	586	11,270	15,949
7433	Safety	50	-	-	51	-
7435	Small Equipment	3,000	6,175	-	32,764	549
7440	Tools	-	-	-	-	3,868
7450	Permits & Fees	4,400	7,560	1,771	4,927	5,729
7455	Over & (Short)	-	-	16	(10,209)	(112)
7460	Postage	-	-	-	24	-
7480	Rental & Lease	44,000	44,011	35,689	49,057	9,203
7510	R& M General	226,800	69,455	24,611	129,425	17,625
7515	R&M Preventative	1,200	3,000	487	789	341
7520	R&M Corrective	-	-	-	337	778
7525	Snow Removal	5,900	4,250	1,668	4,189	13,343
7530	Janitorial	-	-	600	430	-
7540	Fleet Maintenance Services	79,000	72,394	32,783	58,098	41,716
7545	Engineering Services	17,000	6,900	6,609	1,411	742
7550	Bldgs Maintenance Services	126,000	105,639	54,800	62,062	61,815
7605	Security	-	2,100	-	1,968	984
7680	Training & Education	4,900	5,750	688	5,574	5,525
7685	Travel & Conferences	11,000	15,175	7,644	12,982	6,916
7710	General Liability	63,000	59,951	59,028	144,145	44,493
7810	Electricity	14,000	23,700	10,226	25,305	18,900
7815	Heating	17,200	31,300	11,498	29,868	15,626
7820	Water & Sewer	38,000	57,600	48,608	55,068	47,320
7825	Trash	38,000	39,400	35,612	45,673	29,738
7840	Telephone	14,800	16,800	11,894	15,773	15,288
7920	Food	80,000	91,300	70,842	36,256	(42)
7922	Food Waste & Employee Meals	-	-	-	-	286
8005	Depreciation	480,000	-	-	481,369	301,959
	Total Services & Supplies	1,500,680	905,106	536,630	1,457,541	854,089
	Total Beach Operations	(550,820)	(1,442,170)	(1,214,782)	(2,013,962)	(1,418,235)
7980	Central Services Cost (CSC)	95,000	224,424	74,972	176,403	127,085
	Beach Net (Income)Loss	(455,820)	(1,217,746)	(1,139,810)	(1,837,559)	(1,291,150)

400 INTERNAL SERVICE FUND

Draft

Dept.	Description	FY 2026 Projection	FY 2025 -Revised Budget	FY 2025 YTD Actual	FY 2024 Actual	FY 2023 Actual
Fleet	Revenues	(1,622,000)	(1,523,800)	(865,419)	(1,704,241)	(1,294,981)
	Salaries	694,400	661,254	476,457	732,196	600,791
	Benefits	402,400	412,346	265,983	368,832	289,740
	Services & Supplies	525,200	450,200	355,335	612,004	457,672
	Depreciation	-	-	-	1,589	6,343
	Total Fleet Operations	-	-	232,357	10,381	59,564
Engineering	Revenues	(1,168,300)	(1,380,600)	(278,132)	(909,225)	(954,203)
	Salaries	719,200	895,607	352,802	747,403	664,506
	Benefits	330,500	395,491	148,060	296,723	251,763
	Services & Supplies	118,600	79,540	32,973	56,831	79,123
	Total Fleet Operations	-	(9,962)	255,703	191,731	41,189
Buildings	Revenues	(1,483,200)	(957,349)	(495,254)	(710,185)	(583,487)
	Salaries	476,200	356,292	251,149	379,475	280,265
	Benefits	246,400	188,508	127,892	166,805	130,419
	Services & Supplies	760,600	412,549	265,373	431,969	353,625
	Total Building Operations	-	-	149,161	268,064	180,823
Internal Sevices Fund Net (Income) Loss		-	(9,962)	637,220	470,176	281,575

400-INTERNAL SERVICE FUND-FLEET

Draft

Dept	Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actuals	FY 2024 Actuals	FY 2023 Actuals
Fleet		Revenues					
	4300	Interfund Services Operations	(1,622,000)	(1,523,800)	(865,147)	(1,702,256)	(1,294,283)
	4503	Operating Contributions	-	-	(221)	(253)	-
	4710	Investment Earnings	-	-	(51)	(1,732)	(698)
		Total Revenues	(1,622,000)	(1,523,800)	(865,419)	(1,704,241)	(1,294,981)
		Salaries					
	5010	Salary	151,200	650,100	88,610	146,311	333,958
	5012	Hourly	527,200	-	359,727	553,929	216,343
	5013	Other Earnings	16,000	-	12,394	15,628	2,160
	5014	Overtime	-	-	210	210	3,130
	5020	Other Earnings	-	11,154	15,517	16,119	6,757
	5025	Vacation Earned	-	-	-	-	38,442
		Total Salaries	694,400	661,254	476,457	732,196	600,791
		Benefits					
	5050	Taxes	55,400	52,848	37,327	56,479	46,218
	5100	Retirement Fringe Ben	123,200	117,360	82,179	111,569	87,539
	5200	Medical Fringe Ben	141,000	164,446	92,984	144,153	121,801
	5250	Dental Fringe Ben	10,000	11,870	6,560	10,332	9,287
	5300	Vision Fringe Ben	900	1,091	638	1,002	942
	5400	Life Ins Fringe Ben	1,300	1,230	2,214	3,559	1,641
	5500	Disability Fringe Ben	3,500	3,269	213	319	1,544
	5600	Unemployment Fringe Ben	10,800	10,370	7,290	9,475	9,073
	5700	Work Comp Fringe Ben	56,300	49,862	36,577	31,943	11,694
		Total Benefits	402,400	412,346	265,983	368,832	289,740
		Services & Supplies					
	7310	Computer License & Fees	9,000	2,722	8,740	-	-
	7330	Contractual Services	114,000	113,530	51,374	153,568	107,137
	7340	Dues & Subscriptions	1,500	3,266	545	-	455
	7350	Employee Recruit & Retain	-	1,244	-	-	1,716
	7405	Office Supplies	-	-	-	13,704	233
	7415	Operating	11,800	6,998	1,667	2,438	2,400
	7420	Fuel	-	-	-	-	-
	7430	Uniforms	5,600	4,355	833	3,476	3,459
	7435	Small Equipment	-	-	-	-	10,054
	7440	Tools	6,600	5,132	1,559	2,289	717
	7450	Permits & Fees	-	-	-	590	852
	7460	Postage	-	-	-	-	31
	7470	Printing & Publishing	-	-	-	-	37
	7480	Rental & Lease	-	-	-	150	-
	7490	Repair Parts	360,000	291,679	287,568	409,571	317,107
	7510	R& M General	-	9,020	892	6,618	3,535
	7520	R&M Corrective	-	-	-	20	-
	7680	Training & Education	15,000	10,653	400	4,574	735
	7685	Travel & Conferences	-	-	160	-	1,854
	7710	General Liability	-	-	-	13,978	6,340
	7840	Telephone	1,700	1,600	1,597	1,391	1,481
	7907	Parts Purchased for Inventory	-	-	-	(363)	(472)
	7940	Merchandise for resale	-	-	-	-	(0)
	8005	Depreciation	-	-	-	1,589	6,343
		Total Services & Supplies	525,200	450,200	355,335	613,593	464,015
		Total Fleet Operations	-	-	232,357	10,381	59,564

400-INTERNAL SERVICE FUND-ENGINEERING

Dept	Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actuals	FY 2024 Actuals	FY 2023 Actuals
Engineering		Revenues					
	4300	Interfund Services Operations	(934,300)	(165,000)	(109,955)	(302,503)	(277,834)
	4350	Interfund Services CIP	(234,000)	(1,215,600)	(168,177)	(606,722)	(676,654)
	4710	Investment Earnings	-	-	-	-	284
		Total Revenues	(1,168,300)	(1,380,600)	(278,132)	(909,225)	(954,203)
		Salaries					
	5010	Salary	719,200	895,607	338,763	669,765	607,707
	5012	Hourly	-	-	1,176	54,952	15,723
	5013	Other Earnings	-	-	85	2,493	1,116
	5014	Overtime	-	-	-	167	59
	5020	Other Earnings	-	-	12,778	13,692	5,000
	5025	Vacation Earned	-	-	-	-	29,021
	5030	Leave	-	-	-	6,334	5,880
		Total Salaries	719,200	895,607	352,802	747,403	664,506
		Benefits					
	5050	Taxes	57,700	71,648	24,086	53,881	49,116
	5100	Retirement Fringe Ben	126,000	154,141	54,925	127,156	108,550
	5200	Medical Fringe Ben	70,300	75,414	32,409	64,722	62,791
	5250	Dental Fringe Ben	5,100	5,530	2,239	4,794	4,850
	5300	Vision Fringe Ben	600	538	240	479	513
	5400	Life Ins Fringe Ben	1,200	1,671	1,286	2,718	1,393
	5500	Disability Fringe Ben	3,500	4,432	99	213	1,137
	5600	Unemployment Fringe Ben	11,300	14,051	5,398	9,860	10,202
	5700	Work Comp Fringe Ben	54,800	68,066	27,379	32,899	13,210
		Total Benefits	330,500	395,491	148,060	296,723	251,763
		Services & Supplies					
	6030	Professional Consultants	15,000	15,000	585	1,740	-
	7010	Advertising - Paid	-	-	-	-	-
	7300	Computer & IT Small Equip	1,200	4,500	3,376	(75)	367
	7310	Computer License & Fees	70,000	25,000	20,999	13,895	36,711
	7330	Contractual Services	-	-	-	2,910	14,096
	7340	Dues & Subscriptions	900	900	-	615	-
	7350	Employee Recruit & Retain	-	1,000	1,973	1,826	-
	7405	Office Supplies	-	-	-	1,640	254
	7415	Operating	4,500	4,606	1,715	5,087	9,433
	7420	Fuel	1,300	1,200	368	1,187	1,119
	7430	Uniforms	900	1,250	-	230	853
	7460	Postage	-	-	-	-	-
	7540	Fleet Maintenance Services	4,000	3,827	589	3,200	2,083
	7680	Training & Education	15,500	15,500	-	7,609	2,239
	7685	Travel & Conferences	-	-	-	-	2,044
	7710	General Liability	200	158	156	10,510	4,755
	7840	Telephone	5,100	6,600	3,213	6,456	5,168
		Total Services & Supplies	118,600	79,540	32,973	56,831	79,123
		Total Engineering Operations	-	(9,962)	255,703	191,731	41,189

400-INTERNAL SERVICE FUND-BUILDINGS

Dept	Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actuals	FY 2024 Actuals	FY 2023 Actuals
Buildings		Revenues					
	4300	Interfund Services Operations	-	(957,349)	(495,254)	(710,172)	(584,163)
	4350	Interfund Services CIP	(1,483,200)	-	-	-	-
	4710	Investment Earnings	-	-	-	(13)	677
		Total	(1,483,200)	(957,349)	(495,254)	(710,185)	(583,487)
		Expenditures					
		Salaries					
	5010	Salary	234,700	356,292	138,469	215,346	217,288
	5012	Hourly	241,500	-	100,683	148,512	41,319
	5013	Other Earnings	-	-	4,942	3,908	1,526
	5014	Overtime	-	-	372	284	147
	5020	Other Earnings	-	-	6,684	11,425	9,489
	5025	Vacation Earned	-	-	-	-	10,497
		Total Salaries	476,200	356,292	251,149	379,475	280,265
		Benefits					
	5050	Taxes	37,800	28,347	19,600	28,937	22,041
	5100	Retirement Fringe Ben	82,400	61,636	43,213	51,179	45,381
	5200	Medical Fringe Ben	73,600	59,101	37,678	58,565	47,603
	5250	Dental Fringe Ben	5,100	4,161	2,629	4,046	3,619
	5300	Vision Fringe Ben	600	416	279	421	401
	5400	Life Ins Fringe Ben	800	663	1,231	1,981	622
	5500	Disability Fringe Ben	2,500	1,751	128	184	829
	5600	Unemployment Fringe Ben	7,400	5,561	3,843	4,759	4,335
	5700	Work Comp Fringe Ben	36,200	26,872	19,290	16,733	5,588
		Total Benefits	246,400	188,508	127,892	166,805	130,419
		Services and Supplies					
	7330	Contractual Services	483,400	122,610	88,345	-	-
	7350	Employee Recruit & Retain	-	815	-	-	1,109
	7415	Operating	4,800	3,409	2,334	(867)	6,804
	7420	Fuel	7,600	7,888	3,589	7,858	8,221
	7430	Uniforms	2,800	3,087	576	937	1,796
	7440	Tools	3,000	2,572	253	1,023	821
	7510	R& M General	222,000	237,504	152,717	36,338	-
	7515	R&M Preventative	-	-	(644)	78,424	106,212
	7520	R&M Corrective	-	-	-	256,165	198,310
	7530	Janitorial	-	-	-	-	20
	7540	Fleet Maintenance Services	31,000	28,172	15,613	32,947	20,011
	7680	Training & Education	3,000	2,144	545	169	-
	7685	Travel & Conferences	-	-	-	252	-
	7710	General Liability	500	449	442	14,984	6,793
	7840	Telephone	2,500	3,900	1,603	3,739	3,530
	8005	Depreciation	-	-	-	3,096	3,338
		Total Services & Supplies	760,600	412,549	265,373	435,065	356,963
		Total Building Operations	-	-	149,161	271,160	184,160
Internal Sevices Fund Net (Income) Loss			-	(9,962)	637,220	470,176	281,575